

**Lowell City Council
Regular Meeting
Tuesday, May 21, 2024 at 7:00 pm**

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

Members of the public may provide comment or testimony through the following:

- Joining in person or by phone, tablet, or personal computer. For details, click on the event at <www.ci.lowell.or.us>.
- Mailing written comments to PO Box 490, Lowell, OR 97452 or delivering in person at Lowell City Hall located at 70 N. Pioneer St.
- By email to admin@ci.lowell.or.us.

Regular Meeting Agenda

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.

1. April 16, 2024 regular meeting minutes
2. May 7, 2024 regular meeting minutes
3. April 2024 check register
4. March 2024 financial statements
5. April 2024 financial statements

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. City Administrator
2. Public Works

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

3. Library Director
4. City of Oakridge police report

Presentation

1. Lane County mobile crisis services.
Presenter: Britni D'Eliso – Behavioral Health Project Manager, Lane County Health and Human Services

Old Business

1. Motion to approve a revised “Agreement for improvements” with the Lowell School District regarding the new building construction approved under land use application #2022-05 and to authorize the City Administrator to sign. – Discussion/ Possible action

New Business

1. Follow up on Budget Committee discussion regarding local option capital levy for E. 1st Street repair. – Discussion
2. Approval of 2024 City Administrator performance evaluation process. – Discussion/ Possible action
Recommended motion: “I move to approve the 2024 City Administrator evaluation process set forth in the City Administrator’s May 17, 2024 memo and to appoint [INSERT COUNCILOR NAME HERE] to compile the summary and detail evaluation reports.”
3. Motion to approve a right-of-way license agreement with the Lowell School District and to authorize the City Administrator to sign. – Discussion/ Possible action
4. Motion to authorize the City Administrator to apply for an Emergency Community Water Assistance Grant (ECWAG) up to \$1 million for water treatment system improvements in response to the Lookout Point dam drawdown. – Discussion/ Possible action
5. Review Oregon Liquor and Cannabis Commission license renewal within the city limits. – Discussion/ Possible action

Other Business

Mayor Comments

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

Adjourn.

**City of Lowell, Oregon
City Council
Regular Meeting Minutes
April 16, 2024**

The Lowell City Council held a regular meeting on April 2, 2024. The meeting location was Lowell Rural Fire Protection District Fire Station 1 at 389 N. Pioneer Street, Lowell, OR 97452. Mayor Bennett called the meeting to order at 7:03 pm.

City Councilors present:

Mayor Don Bennett, Gail Harris, Tim Stratis, Maureen Weathers (via Zoom), Jimmy Murray

City Councilors absent:

None

Staff/others present:

City Administrator Jeremy Caudle

Approval of the agenda:

No changes.

Consent agenda:

1. March 19, 2024 regular meeting minutes
2. April 2, 2024 regular meeting minutes
3. March 2024 check register

Councilor Harris moved to approve the consent agenda, which Councilor Stratis seconded.

Mayor Bennett: YES; Harris: YES; Stratis: YES; Weathers: YES; Murray: YES.

APPROVED: 5-0.

Public comments:

None.

Council comments:

None.

Presentation:

1. Building inspection fee schedule update.
Presenter: Northwest Code Professionals.

Postponed until a later meeting.

Staff reports:

City Administrator

- Work continues on the FY 24/25 budget.
- Onboarding for the e-permitting program will start in May.

- Work continues on the ECWAG grant.
- Various development activities, including hillside development permits and a pre-application meeting.
- CA Caudle referred to a table in his reports on code issues.
- Sanipac will be presenting rate changes at a later City Council meeting.
- A candidate for the Metadata Intern accepted an offer.
- TAG provided payment/performance bonds for the PLC project.

Public Works

- The Public Works Director was excused from the meeting. CA Caudle referred to the report in the packet.

Library Report

- Report included in the packet.

New business:

1. Motion to approve Resolution 829, “A resolution amending the ‘Personnel policies and procedures: Employee manual’ to implement monthly payroll processing, as well as to implement a phased-out payroll advance benefit.” – Discussion/ Possible action

CA Caudle explained that a change to once monthly payroll would result in efficiencies in payroll processing. A payroll advance benefit per this resolution would ease the transition for those who wish to opt in.

Councilor Harris moved to approve Resolution 829, “A resolution amending the ‘Personnel policies and procedures: Employee manual’ to implement monthly payroll processing, as well as to implement a phased-out payroll advance benefit,” which was seconded by Councilor Murray.

Mayor Bennett: YES; Harris: YES; Stratis: YES; Weathers: YES; Murray: YES.

APPROVED: 5-0.

2. Motion to approve Resolution 830, “A resolution establishing Juneteenth 2024 as a recognized city holiday.” – Discussion/ Possible action

Councilor Murray introduced this item as follows:

- The background of the Juneteenth holiday.
- This resolution specifies Juneteenth as a holiday for 2024.
- The resolution directs staff to incorporate Juneteenth as a permanent holiday in an updated personnel manual.

CA Caudle clarified under “budget impact” on the agenda sheet that there would be a budget impact in terms of extra holiday pay.

Councilor Stratis’s motion to approve Resolution 830, “A resolution establishing Juneteenth 2024 as a recognized city holiday” was seconded by Councilor Harris.

Mayor Bennett: YES; Harris: YES; Stratis: YES; Weathers: YES; Murray: YES.

APPROVED: 5-0.

Other business:

1. Reminder: Budget Committee meetings – May 9, May 15, and May 22 at 6:00 pm.
2. Reminder: City Administrator vacation time in June and July.

Mayor comments:

None.

Councilor comments:

None.

Community comments:

None.

Adjourned at 7:31 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

**City of Lowell, Oregon
City Council
Regular Meeting Minutes
May 7, 2024**

The Lowell City Council held a regular meeting on May 7, 2024. The meeting location was Lowell Rural Fire Protection District Fire Station 1 at 389 N. Pioneer Street, Lowell, OR 97452. Mayor Bennett called the meeting to order at 7:01 pm.

City Councilors present:

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

City Councilors absent:

None

Staff/others present:

City Administrator Jeremy Caudle

Approval of the agenda:

No changes.

Public comments:

None.

Council comments:

None.

Presentation:

1. Changes in consumer price index and changes in Sanipac's solid waste pick-up fee schedule.

Presenter: Chris Kjar, District Manager – Sanipac

Kjar discussed the consumer price index (CPI) increase in solid waste pick-up rates. Section 7.3 of the franchise ordinance with Sanipac allows an automatic increase in rates to adjust for changes in the Consumer Price Index (CPI). The CPI increase is 4.21%. He gave an overview of Sanipac's expense categories and trends in changes. The price increase would be as of June 1. Sanipac would publicize the increase in its communications with customers.

2. Building inspection fee schedule update.

Presenter: Brandon Zipser, Operations Manager/Chief Building Official – Northwest Code Professionals.

CA Caudle introduced the topic as follows: The last time the city adjusted building fees was in 2012. An update is needed for several reasons. The first is to maintain the solvency of the Building Fund by ensuring that fees cover the costs of inspections and plan reviews. The second is to guarantee that fees are based on a methodology that complies with state law. The third is to ensure that we have an up-to-date fee structure on which to base our upcoming e-permitting initiative.

Zipser explained the steps needed to approve a new fee schedule, including coordinating with Oregon Building Codes Division and public notice requirements.

A discussion on specific fees listed in the fee template followed:

- Grading permit fees require adoption of an appendix related to grading for local adoption. The City Council discussed the value of having grading fees due to the volume of hillside development.
- Technology fee. To pay for computers and other hardware/software for public or employee use to process permits. The percentage listed on the draft may need to be reduced to match the city's needs.
- Items on the list of mechanical permits, such as water heaters, air conditioning units, dryer exhaust replacement, and so on. Zipser stated that these items are required to be on the permit fee schedule to match state requirements. That's because permits are required for work associate with these items.
- Investigation fees.

CA Caudle discussed the next steps to approve the new building fee schedule.

Zipser stated that he would calculate permit fees for comparison to include amounts due under current structure versus amounts due under new structure.

New business:

1. Process for the 2024 City Administrator performance evaluation process. – Discussion/
Possible action
Council sponsor: Jimmy Murray

Councilor Murray introduced this item. He stated that the proposed process follows what we followed last year. The City Council indicated their support for this process.

Councilor Stratis suggested adjusting the evaluation date so that it occurs during a time of year where there's not as high a workload.

2. Motion to approve a revised "Agreement for improvements" with the Lowell School District regarding the new building construction approved under land use application #2022-05 and to authorize the City Administrator to sign. – Discussion/ Possible action

CA Caudle introduced this item as follows:

The Lowell School District has requested a change to the required public improvements as specified in their "Agreement for improvements." This is associated with the new classroom and weightroom under land use application 2022-05. The conditions of approval for this land use application require a planter strip between the curb and sidewalk along the E. Main St. frontage. The need for the change is to allow for temporary sidewalks, instead of the planter strip, to accommodate existing conditions that are likely to change in the future. City Council approval is required to revise the "Agreement for improvements." Until the city and district agree on a way to address the planter strip issue, the city cannot release the final certificate of occupancy for this project.

After discussion, the City Council requested further information on the following items:

- What are the accessibility requirements associated with the door on the northwestern corner at the front of the building?
- Is an easement or other approval from the city needed to legalize the encroachment of the building (as shows on a survey in the packet) into the public right-of-way?
- In the meantime, the city should issue an extension to the temporary certificate of occupancy.

The City Council postponed action on this item until a future meeting to receive more information related to these questions.

Other business:

1. Reminder: Budget Committee meeting on May 9 at 6:00 pm.

Mayor comments:

None.

Councilor comments:

None.

Community comments:

Bob Burr of 66 E 1st Street shared his thoughts on the underground utility discussion that occurred during new business item #2.

Adjourned at 8:55 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Report Criteria:

Report type: GL detail
 Check.Type = {<->} "Adjustment"
 Bank.Name = "General"

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17980								
17980	Banner Bank	JEREMY MA	1	LOC Spring Conference	110-410-6240	.00	375.00	375.00
17980	Banner Bank	JEREMY MA	2	Survey Monkey - Yrly Subscription	110-410-6220	.00	192.00	192.00
17980	Banner Bank	JEREMY MA	3	Office Depot - White Board for CA	110-410-6230	.00	348.99	348.99
17980	Banner Bank	JEREMY MA	4	GAn- LocallQ	110-410-6220	.00	102.58	102.58
17980	Banner Bank	JEREMY MA	5	Zoom - Remote Meetings - Regul	110-410-6225	.00	15.99	15.99
17980	Banner Bank	JEREMY MA	6	Zoom - Remote Meetings - BBJ	314-490-6225	.00	15.99	15.99
17980	Banner Bank	JEREMY MA	7	Zoom - Remote Meetings - Parks	110-420-6225	.00	15.99	15.99
17980	Banner Bank	JEREMY MA	8	Zoom - Remote Meetings - Library	110-450-6225	.00	11.58	11.58
17980	Banner Bank	JEREMY MA	9	U Store - Self Storage	110-410-6705	.00	94.00	94.00
17980	Banner Bank	JEREMY MA	10	Federal Security - Library	110-450-6128	.00	39.98	39.98
17980	Banner Bank	JEREMY MA	11	Federal Security - City Hall	110-410-6128	.00	39.98	39.98
17980	Banner Bank	JEREMY MA	12	USPS - Certified Letters - Code Vi	110-420-6220	.00	11.52	11.52
17980	Banner Bank	JEREMY MA	13	Microsoft Cloud Storage	110-410-6225	.00	8.40	8.40
17980	Banner Bank	JEREMY MA	14	Microsoft Cloud Storage	110-420-6225	.00	.99	.99
17980	Banner Bank	JEREMY MA	15	Microsoft Cloud Storage	110-440-6225	.00	1.48	1.48
17980	Banner Bank	JEREMY MA	16	Microsoft Cloud Storage	110-450-6225	.00	5.93	5.93
17980	Banner Bank	JEREMY MA	17	Microsoft Cloud Storage	110-460-6225	.00	1.48	1.48
17980	Banner Bank	JEREMY MA	18	Microsoft Cloud Storage	110-480-6225	.00	1.48	1.48
17980	Banner Bank	JEREMY MA	19	Microsoft Cloud Storage	220-490-6225	.00	1.48	1.48
17980	Banner Bank	JEREMY MA	20	Microsoft Cloud Storage	230-490-6225	.00	12.84	12.84
17980	Banner Bank	JEREMY MA	21	Microsoft Cloud Storage	240-490-6225	.00	12.84	12.84
17980	Banner Bank	JEREMY MA	22	Microsoft Cloud Storage	312-490-6225	.00	2.47	2.47
17980	Banner Bank	MAX MAR 20	1	Salth for the water Plant	230-490-6750	.00	89.70	89.70
17980	Banner Bank	MAX MAR 20	2	H Harris Water Distribution Certi	230-490-6240	.00	104.00	104.00
17980	Banner Bank	MAX MAR 20	3	Oil and Spark plug	230-490-6710	.00	37.34	37.34
17980	Banner Bank	MAX MAR 20	4	Tire Repair for 2017 Ram	110-420-6324	.00	112.90	112.90
17980	Banner Bank	MAX MAR 20	5	Grating for RAS Pump	240-490-6324	.00	1,360.00	1,360.00
17980	Banner Bank	PEGGY MAR	1	Albertsons - refreshments /supplie	110-450-6234	.00	19.47	19.47
17980	Banner Bank	PEGGY MAR	2	Darimart - Refreshments/supplies	110-450-6234	.00	4.89	4.89
17980	Banner Bank	PEGGY MAR	3	Indeed - Job posting	110-450-6220	.00	1.17	1.17
17980	Banner Bank	PEGGY MAR	4	Bridgetown Market - refreshments	110-450-6234	.00	7.28	7.28
17980	Banner Bank	PEGGY MAR	5	OR Library Association	110-450-6240	.00	385.00	385.00
17980	Banner Bank	SAM MAR 20	1	Go-Daddy - Domain Renewal	314-490-6225	.00	22.17	22.17
17980	Banner Bank	SAM MAR 20	2	Staples - Envelopes	110-410-6230	.00	5.30	5.30
17980	Banner Bank	SAM MAR 20	3	Staples - Envelopes	110-420-6234	.00	.63	.63
17980	Banner Bank	SAM MAR 20	4	Staples - Envelopes	110-440-6230	.00	.93	.93
17980	Banner Bank	SAM MAR 20	5	Staples - Envelopes	110-450-6230	.00	3.74	3.74
17980	Banner Bank	SAM MAR 20	6	Staples - Envelopes	110-460-6234	.00	.93	.93
17980	Banner Bank	SAM MAR 20	7	Staples - Envelopes	110-480-6230	.00	.93	.93
17980	Banner Bank	SAM MAR 20	8	Staples - Envelopes	220-490-6230	.00	.93	.93
17980	Banner Bank	SAM MAR 20	9	Staples - Envelopes	230-490-6230	.00	8.10	8.10
17980	Banner Bank	SAM MAR 20	10	Staples - Envelopes	240-490-6230	.00	8.10	8.10
17980	Banner Bank	SAM MAR 20	11	Staples - Envelopes	312-490-6230	.00	1.56	1.56
17980	Banner Bank	SAM MAR 20	12	ChekR inc- Library Volunteer Bac	110-450-6128	.00	29.99	29.99
17980	Banner Bank	SAM MAR 20	13	Owl Labs - Replacement USB Ca	110-410-6230	.00	30.00	30.00
Total 17980:						.00		3,548.05
17981								
17981	Bridge Town Market	MARCH 202	1	Fuel for 2017 Ram and Mower	110-420-6710	.00	108.67	108.67

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17981	Bridge Town Market	MARCH 202	2	Batteries	230-490-6712	.00	11.98	11.98
17981	Bridge Town Market	MARCH 202	3	Batteries	240-490-6712	.00	11.98	11.98
17981	Bridge Town Market	MARCH 202	4	Bottled water for Team Lowell Me	110-410-6510	.00	6.19	6.19
Total 17981:						.00		138.82
17982								
17982	Cascade Columbia	890857,8910	1	Invoice 890857 - Tote of Pass C	230-490-6750	.00	2,760.50	2,760.50
17982	Cascade Columbia	890857,8910	2	Invoice 891897 - Tote Return Cred	230-490-6750	.00	706.00-	706.00-
17982	Cascade Columbia	890857,8910	3	Invoice 891442 - 2 drums Hypo 2	240-490-6750	.00	1,388.30	1,388.30
17982	Cascade Columbia	890857,8910	4	Invoice 891023 Drum Return Cred	240-490-6750	.00	531.00-	531.00-
Total 17982:						.00		2,911.80
17983								
17983	Caselle	126758	1	Caselle Software and Support	110-410-6225	.00	218.59	218.59
17983	Caselle	126758	2	Caselle Software and Support	110-420-6225	.00	86.03	86.03
17983	Caselle	126758	3	Caselle Software and Support	110-440-6225	.00	16.85	16.85
17983	Caselle	126758	4	Caselle Software and Support	110-450-6225	.00	46.07	46.07
17983	Caselle	126758	5	Caselle Software and Support	220-490-6225	.00	22.05	22.05
17983	Caselle	126758	6	Caselle Software and Support	230-490-6225	.00	400.77	400.77
17983	Caselle	126758	7	Caselle Software and Support	240-490-6225	.00	400.77	400.77
17983	Caselle	126758	8	Caselle Software and Support	312-490-6225	.00	82.28	82.28
17983	Caselle	126758	9	Caselle Software and Support	314-490-6225	.00	11.59	11.59
17983	Caselle	132218	1	Caselle Software and Support	110-410-6225	.00	218.59	218.59
17983	Caselle	132218	2	Caselle Software and Support	110-420-6225	.00	86.03	86.03
17983	Caselle	132218	3	Caselle Software and Support	110-440-6225	.00	16.85	16.85
17983	Caselle	132218	4	Caselle Software and Support	110-450-6225	.00	46.07	46.07
17983	Caselle	132218	5	Caselle Software and Support	220-490-6225	.00	22.05	22.05
17983	Caselle	132218	6	Caselle Software and Support	230-490-6225	.00	434.77	434.77
17983	Caselle	132218	7	Caselle Software and Support	240-490-6225	.00	434.77	434.77
17983	Caselle	132218	8	Caselle Software and Support	312-490-6225	.00	82.28	82.28
17983	Caselle	132218	9	Caselle Software and Support	314-490-6225	.00	11.59	11.59
Total 17983:						.00		2,638.00
17984								
17984	Century Link	APR 2024	1	line for water tower	230-490-6440	.00	79.50	79.50
Total 17984:						.00		79.50
17985								
17985	City of Lowell	MAR 2024 W	1	Water Service	110-410-6420	.00	67.00	67.00
17985	City of Lowell	MAR 2024 W	2	Water Service	110-420-6420	.00	612.68	612.68
17985	City of Lowell	MAR 2024 W	3	Water Service	110-450-6420	.00	71.56	71.56
17985	City of Lowell	MAR 2024 W	4	Water Service	220-490-6420	.00	15.40	15.40
17985	City of Lowell	MAR 2024 W	5	Water Service	230-490-6420	.00	53.82	53.82
17985	City of Lowell	MAR 2024 W	6	Water Service	240-490-6420	.00	534.02	534.02
17985	City of Lowell	MAR 2024 W	7	Sewer Service	110-410-6425	.00	104.48	104.48
17985	City of Lowell	MAR 2024 W	8	Sewer Service	110-420-6425	.00	411.06	411.06
17985	City of Lowell	MAR 2024 W	9	Sewer Service	110-450-6425	.00	111.33	111.33
17985	City of Lowell	MAR 2024 W	10	Sewer Service	220-490-6425	.00	23.98	23.98
17985	City of Lowell	MAR 2024 W	11	Sewer Service	230-490-6425	.00	68.50	68.50
17985	City of Lowell	MAR 2024 W	12	Sewer Service	240-490-6425	.00	616.59	616.59

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17985:						.00		2,690.42
17986								
17986	DEQ Financial Services	68653	1	N Harris Wastewater Treatment A	240-490-6220	.00	312.00	312.00
Total 17986:						.00		312.00
17987								
17987	J & K Electrical LLC	24-0095-1	1	Cable for phone line	230-490-6330	.00	337.44	337.44
Total 17987:						.00		337.44
17988								
17988	Lane Electric Cooperative	MARCH LEC	1	Electricity	110-410-6430	.00	143.11	143.11
17988	Lane Electric Cooperative	MARCH LEC	2	Electricity	110-420-6430	.00	231.96	231.96
17988	Lane Electric Cooperative	MARCH LEC	3	Electricity	110-450-6430	.00	205.63	205.63
17988	Lane Electric Cooperative	MARCH LEC	4	Electricity	110-470-6326	.00	67.30	67.30
17988	Lane Electric Cooperative	MARCH LEC	5	Electricity	220-490-6430	.00	9.02	9.02
17988	Lane Electric Cooperative	MARCH LEC	6	Electricity	230-490-6430	.00	1,332.25	1,332.25
17988	Lane Electric Cooperative	MARCH LEC	7	Electricity	240-490-6430	.00	2,040.36	2,040.36
17988	Lane Electric Cooperative	MARCH LEC	8	Electricity	312-490-6430	.00	984.92	984.92
Total 17988:						.00		5,014.55
17989								
17989	Lowell School District	FUEL MARC	1	Fuel for Quad Cab	240-490-6710	.00	135.06	135.06
Total 17989:						.00		135.06
17990								
17990	Peterson	290091763,2	1	Generator Maintenance WTP	230-490-6324	.00	235.00	235.00
17990	Peterson	290091763,2	2	Generator Annual Maintenance W	240-490-6324	.00	470.00	470.00
Total 17990:						.00		705.00
17991								
17991	Renewable Resource Grou	165589-91, 1	1	Invoice 165589 BOD TSS	240-490-6755	.00	216.00	216.00
17991	Renewable Resource Grou	165589-91, 1	2	Invoice 165590 E.Coli	240-490-6755	.00	68.40	68.40
17991	Renewable Resource Grou	165589-91, 1	3	Invoice 165591 BOD TSS	240-490-6755	.00	216.00	216.00
17991	Renewable Resource Grou	165589-91, 1	4	Invoice 165705 E. Coli	240-490-6755	.00	68.40	68.40
17991	Renewable Resource Grou	165589-91, 1	5	Invoice 16755 BOD TSS	240-490-6755	.00	216.00	216.00
17991	Renewable Resource Grou	165589-91, 1	6	Invoice 165704 Bac-T	230-490-6755	.00	50.40	50.40
Total 17991:						.00		835.20
17992								
17992	Segarra Law, LLC	MARCH 202	1	Municipal Court Judge March 202	110-480-6120	.00	250.00	250.00
Total 17992:						.00		250.00
17993								
17993	USA Blue Book	00301795	1	Thermometer	230-490-6750	.00	44.10	44.10
Total 17993:						.00		44.10

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17994								
17994	Verizon Wireless	9959834890	1	Cell Phone, tablet	110-410-6440	.00	91.72	91.72
17994	Verizon Wireless	9959834890	2	Cell Phone, tablet	230-490-6440	.00	110.15	110.15
17994	Verizon Wireless	9959834890	3	Cell Phone	240-490-6440	.00	69.35	69.35
Total 17994:						.00		271.22
17995								
17995	Civil West Engineering Ser	2101.001C.1.	1	2101.001c.1.02.1 - Charter Lawsu	110-410-6128	.00	177.00	177.00
17995	Civil West Engineering Ser	2101.001C.1.	1	2101.001c.1.02.2 WTP Retrofit	230-700-8540	.00	7,250.50	7,250.50
17995	Civil West Engineering Ser	2101.001C.1.	1	2101.001c.1.02.3 - General Servic	110-440-6116	.00	148.55	148.55
17995	Civil West Engineering Ser	2101.015.02	1	WW Facilities Plan	240-490-6116	.00	7,006.37	7,006.37
Total 17995:						.00		14,582.42
17996								
17996	DCBS-Fiscal Services	JAN FEB MA	1	Surcharge on Building Permits Ja	220-490-6524	.00	21.48	21.48
17996	DCBS-Fiscal Services	JAN FEB MA	3	Surcharge on Building Permits M	220-490-6524	.00	18.24	18.24
17996	DCBS-Fiscal Services	JAN FEB MA	4	Surcharge on Electrical Permits J	220-490-6525	.00	12.00	12.00
17996	DCBS-Fiscal Services	JAN FEB MA	6	Surcharge on Electrical Permits M	220-490-6525	.00	9.00	9.00
Total 17996:						.00		60.72
17997								
17997	Douglas Fast Net	DFN 0424	1	Internet - CH Library	110-410-6435	.00	7.50	7.50
17997	Douglas Fast Net	DFN 0424	2	internet - WWTP	240-490-6435	.00	101.69	101.69
17997	Douglas Fast Net	DFN 0424	3	Internet - WTP	230-490-6435	.00	117.88	117.88
Total 17997:						.00		227.07
17998								
17998	Lane Council of Governme	90625 - PLA	1	Dollar General - Pre-App 2nd Tim	110-440-6117	.00	180.00	180.00
17998	Lane Council of Governme	90625 - PLA	2	Kratko - Pre-AppConference 8/22/	110-440-6112	.00	180.00	180.00
17998	Lane Council of Governme	90625 - PLA	3	TYJB - DRD Standard- Possible D	110-440-6117	.00	247.50	247.50
17998	Lane Council of Governme	90625 - PLA	4	TYJB - Hyland Proposal	110-440-6117	.00	22.50	22.50
17998	Lane Council of Governme	90625 - PLA	5	General Planning- Building Height	110-440-6117	.00	90.00	90.00
17998	Lane Council of Governme	90625 - PLA	6	Weybright LU2023-02	110-440-6117	.00	1,032.66	1,032.66
17998	Lane Council of Governme	90625 - PLA	7	Schauwecker LU2023-01	110-440-6117	.00	940.77	940.77
17998	Lane Council of Governme	91035- MAN	1	New Computer - Library	110-450-6334	.00	1,376.83	1,376.83
17998	Lane Council of Governme	91035- MAN	2	New Computer - Sam	110-410-6334	.00	583.04	583.04
17998	Lane Council of Governme	91035- MAN	3	New Computer - Sam	230-490-6334	.00	583.02	583.02
17998	Lane Council of Governme	91035- MAN	4	New Computer - Sam	240-490-6334	.00	583.02	583.02
17998	Lane Council of Governme	91035- MAN	5	New Computer - Layli	110-410-6334	.00	547.71	547.71
17998	Lane Council of Governme	91035- MAN	6	New Computer - Layli	230-490-6334	.00	547.70	547.70
17998	Lane Council of Governme	91035- MAN	7	New Computer - Layli	240-490-6334	.00	547.70	547.70
17998	Lane Council of Governme	92385-LEGA	1	Rev Dev ORD on Camping Compl	110-440-6112	.00	180.00	180.00
17998	Lane Council of Governme	92385-LEGA	2	Parking Lot Donation	110-440-6112	.00	60.00	60.00
17998	Lane Council of Governme	92385-LEGA	3	Homeless Map	110-440-6112	.00	30.00	30.00
17998	Lane Council of Governme	92385-LEGA	4	Council Memo: Homeless Regulat	110-410-6112	.00	60.00	60.00
17998	Lane Council of Governme	92385-LEGA	5	Rev Retention Bonus Agreement	110-410-6112	.00	42.00	42.00
17998	Lane Council of Governme	92385-LEGA	6	1st St Water break - Update K Be	110-410-6112	.00	12.00	12.00
Total 17998:						.00		7,846.45
17999								
17999	Lowell Mini Storage	MAY 2024	1	Storage Rental Unit #L029	314-490-6705	.00	80.00	80.00

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17999	Lowell Mini Storage	MAY 2024	2	Storage Rental Unit #L020	110-410-6705	.00	90.00	90.00
Total 17999:						.00		170.00
18000								
18000	National Business Solution	IN129461	1	Copies Charge - B/W 4962 Count	110-410-6124	.00	21.34	21.34
18000	National Business Solution	IN129461	2	Copies Charge - Color Copies 19	110-410-6124	.00	84.18	84.18
18000	National Business Solution	IN129461	3	Service Base JD	110-410-6124	.00	19.00	19.00
Total 18000:						.00		124.52
18001								
18001	Nichols, Layli	MARCH 202	1	Consulting Services	110-410-6114	.00	1,019.20	1,019.20
18001	Nichols, Layli	MARCH 202	2	Consulting Services	220-490-6114	.00	127.40	127.40
18001	Nichols, Layli	MARCH 202	3	Consulting Services	230-490-6114	.00	637.00	637.00
18001	Nichols, Layli	MARCH 202	4	Consulting Services	240-490-6114	.00	637.00	637.00
18001	Nichols, Layli	MARCH 202	5	Consulting Services	312-490-6114	.00	127.40	127.40
Total 18001:						.00		2,548.00
18002								
18002	Northwest Code Profession	5003	1	Building Permit Cost - Mar 24	220-490-6150	.00	56.25	56.25
18002	Northwest Code Profession	5003	2	Electrical Permit - Mar 2024	220-490-6152	.00	114.00	114.00
Total 18002:						.00		170.25
18003								
18003	Pacific Office Automation In	5029227304	1	Postage machine	110-410-6128	.00	44.19	44.19
18003	Pacific Office Automation In	5029227304	2	Postage Machine	230-490-6128	.00	88.37	88.37
18003	Pacific Office Automation In	5029227304	3	Postage Machine	240-490-6128	.00	88.37	88.37
Total 18003:						.00		220.93
18004								
18004	Southside Bank	256156 2024	1	256456 - Library/City Hall - Princip	110-800-7111	.00	11,395.05	11,395.05
18004	Southside Bank	256156 2024	2	256156 -Library/City Hall - Interest	110-800-7511	.00	11,254.47	11,254.47
18004	Southside Bank	256156 2024	3	256156 - RR Park - Principal	110-800-7112	.00	8,903.35	8,903.35
18004	Southside Bank	256156 2024	4	256156 - RR Park - Interest	110-800-7512	.00	8,793.51	8,793.51
Total 18004:						.00		40,346.38
18005								
18005	The Automation Group Inc	J001190	1	SCADA System	230-700-8540	.00	45,306.03	45,306.03
Total 18005:						.00		45,306.03
18006								
18006	Wells Fargo Financial Leas	5029341420	1	Monthly lease Copier	110-410-6124	.00	95.96	95.96
Total 18006:						.00		95.96
18007								
18007	O'Kane, Peggy	APRIL PAYR	1	April Payroll Advance 40% gross	110-450-5130	.00	720.00	720.00
Total 18007:						.00		720.00

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Grand Totals:						.00		132,329.89

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	.00	53,446.61-	53,446.61-
110-410-6112	114.00	.00	114.00
110-410-6114	1,019.20	.00	1,019.20
110-410-6124	220.48	.00	220.48
110-410-6128	261.17	.00	261.17
110-410-6220	294.58	.00	294.58
110-410-6225	461.57	.00	461.57
110-410-6230	384.29	.00	384.29
110-410-6240	375.00	.00	375.00
110-410-6334	1,130.75	.00	1,130.75
110-410-6420	67.00	.00	67.00
110-410-6425	104.48	.00	104.48
110-410-6430	143.11	.00	143.11
110-410-6435	7.50	.00	7.50
110-410-6440	91.72	.00	91.72
110-410-6510	6.19	.00	6.19
110-410-6705	184.00	.00	184.00
110-420-6220	11.52	.00	11.52
110-420-6225	189.04	.00	189.04
110-420-6234	.63	.00	.63
110-420-6324	112.90	.00	112.90
110-420-6420	612.68	.00	612.68
110-420-6425	411.06	.00	411.06
110-420-6430	231.96	.00	231.96
110-420-6710	108.67	.00	108.67
110-440-6112	450.00	.00	450.00
110-440-6116	148.55	.00	148.55
110-440-6117	2,513.43	.00	2,513.43
110-440-6225	35.18	.00	35.18
110-440-6230	.93	.00	.93
110-450-5130	720.00	.00	720.00
110-450-6128	69.97	.00	69.97
110-450-6220	1.17	.00	1.17
110-450-6225	109.65	.00	109.65
110-450-6230	3.74	.00	3.74
110-450-6234	31.64	.00	31.64
110-450-6240	385.00	.00	385.00
110-450-6334	1,376.83	.00	1,376.83
110-450-6420	71.56	.00	71.56
110-450-6425	111.33	.00	111.33
110-450-6430	205.63	.00	205.63
110-460-6225	1.48	.00	1.48
110-460-6234	.93	.00	.93
110-470-6326	67.30	.00	67.30
110-480-6120	250.00	.00	250.00
110-480-6225	1.48	.00	1.48
110-480-6230	.93	.00	.93
110-800-7111	11,395.05	.00	11,395.05

GL Account	Debit	Credit	Proof
110-800-7112	8,903.35	.00	8,903.35
110-800-7511	11,254.47	.00	11,254.47
110-800-7512	8,793.51	.00	8,793.51
220-2125	.00	453.28-	453.28-
220-490-6114	127.40	.00	127.40
220-490-6150	56.25	.00	56.25
220-490-6152	114.00	.00	114.00
220-490-6225	45.58	.00	45.58
220-490-6230	.93	.00	.93
220-490-6420	15.40	.00	15.40
220-490-6425	23.98	.00	23.98
220-490-6430	9.02	.00	9.02
220-490-6524	39.72	.00	39.72
220-490-6525	21.00	.00	21.00
230-2125	706.00	60,701.66-	59,995.66-
230-490-6114	637.00	.00	637.00
230-490-6128	88.37	.00	88.37
230-490-6225	848.38	.00	848.38
230-490-6230	8.10	.00	8.10
230-490-6240	104.00	.00	104.00
230-490-6324	235.00	.00	235.00
230-490-6330	337.44	.00	337.44
230-490-6334	1,130.72	.00	1,130.72
230-490-6420	53.82	.00	53.82
230-490-6425	68.50	.00	68.50
230-490-6430	1,332.25	.00	1,332.25
230-490-6435	117.88	.00	117.88
230-490-6440	189.65	.00	189.65
230-490-6710	37.34	.00	37.34
230-490-6712	11.98	.00	11.98
230-490-6750	2,894.30	706.00-	2,188.30
230-490-6755	50.40	.00	50.40
230-700-8540	52,556.53	.00	52,556.53
240-2125	531.00	17,543.09-	17,012.09-
240-490-6114	637.00	.00	637.00
240-490-6116	7,006.37	.00	7,006.37
240-490-6128	88.37	.00	88.37
240-490-6220	312.00	.00	312.00
240-490-6225	848.38	.00	848.38
240-490-6230	8.10	.00	8.10
240-490-6324	1,830.00	.00	1,830.00
240-490-6334	1,130.72	.00	1,130.72
240-490-6420	534.02	.00	534.02
240-490-6425	616.59	.00	616.59
240-490-6430	2,040.36	.00	2,040.36
240-490-6435	101.69	.00	101.69
240-490-6440	69.35	.00	69.35
240-490-6710	135.06	.00	135.06
240-490-6712	11.98	.00	11.98
240-490-6750	1,388.30	531.00-	857.30
240-490-6755	784.80	.00	784.80
312-2125	.00	1,280.91-	1,280.91-
312-490-6114	127.40	.00	127.40
312-490-6225	167.03	.00	167.03
312-490-6230	1.56	.00	1.56
312-490-6430	984.92	.00	984.92
314-2125	.00	141.34-	141.34-

GL Account	Debit	Credit	Proof
314-490-6225	61.34	.00	61.34
314-490-6705	80.00	.00	80.00
Grand Totals:	<u>134,803.89</u>	<u>134,803.89-</u>	<u>.00</u>

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: GL detail
Check.Type = {<>} "Adjustment"
Bank.Name = "General"

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 MARCH 31, 2024

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	393,910.21
999-1115	CASH IN BANK - LGIP	1,471,869.87
		1,865,780.08
	TOTAL COMBINED CASH	1,865,780.08
999-1110	CASH ALLOCATED TO FUNDS	(1,865,780.08)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	274,237.30
220	ALLOCATION TO BUILDING FUND	46,510.63
230	ALLOCATION TO WATER FUND	216,401.43
240	ALLOCATION TO SEWER FUND	281,544.57
312	ALLOCATION TO STREET FUND	156,598.96
314	ALLOCATION TO BLACKBERRY JAM FUND	10,022.37
410	ALLOCATION TO PARKS SDC FUND	108,006.87
412	ALLOCATION TO STREETS SDC FUND	83,956.71
430	ALLOCATION TO WATER SDC FUND	451,971.55
440	ALLOCATION TO SEWER SDC FUND	90,993.99
445	ALLOCATION TO STORMWATER SDC FUND	87,564.45
520	ALLOCATION TO WATER RESERVE FUND	41,512.98
521	ALLOCATION TO SEWER RESERVE FUND	16,458.27
		1,865,780.08
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,865,780.08
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,865,780.08)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	79,961.06	
110-1115	CASH IN BANK - LGIP	194,276.24	
110-1120	PETTY CASH	250.00	
110-1710	LAND	2,588,360.20	
110-1720	BUILDINGS & FACILITIES	1,016,818.56	
110-1730	EQUIPMENT & FURNISHINGS	86,009.96	
110-1740	VEHICLES & ROLLING STOCK	40,847.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	31,145.93	
110-1820	AD - BUILDINGS & FACILITIES	(238,524.60)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(16,777.71)	
110-1840	AD - VEHICLES & ROLLING STOCK	(22,062.96)	
110-1850	AD - INFRASTRUCTURE	(17,900.99)	
	TOTAL ASSETS		<u>3,775,166.18</u>

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,818.18	
110-2210	PAYROLL TAXES PAYABLE	1,224.70	
110-2245	HEALTH INSURANCE PAYABLE	862.24	
110-2250	RETIREMENT PAYABLE	1,091.59	
110-2255	DEFERRED COMP PAYABLE	40.24	
110-2510	BAIL HELD	530.00	
110-2518	LANE ELECTRIC - PAY STATION	150.00	
110-2525	OTHER DEPOSITS	205.86	
110-2750	LONG TERM DEBT	687,210.00	
	TOTAL LIABILITIES		694,132.81

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	244,822.80	
110-3275	GASB - FIXED ASSETS	3,500,678.88	
110-3277	GAAP - LONG TERM DEBT	(687,210.00)	
	REVENUE OVER EXPENDITURES - YTD	<u>22,741.69</u>	
	BALANCE - CURRENT DATE	<u>22,741.69</u>	
	TOTAL FUND EQUITY		<u>3,081,033.37</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,775,166.18</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	3,959.17	192,529.74	179,870.00	(12,659.74)	107.0
110-310-4114	46.06	1,240.03	2,500.00	1,259.97	49.6
TOTAL TAXES	4,005.23	193,769.77	182,370.00	(11,399.77)	106.3
<u>INVESTMENT EARNINGS</u>					
110-315-4125	865.30	4,633.77	1,252.00	(3,381.77)	370.1
TOTAL INVESTMENT EARNINGS	865.30	4,633.77	1,252.00	(3,381.77)	370.1
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	10,322.55	11,800.00	1,477.45	87.5
110-320-4134	57.64	715.62	780.00	64.38	91.8
110-320-4136	870.45	17,954.72	23,680.00	5,725.28	75.8
110-320-4145	.00	33.26	.00	(33.26)	.0
110-320-4148	426.83	2,607.70	2,400.00	(207.70)	108.7
TOTAL INTERGOVERNMENTAL	1,354.92	31,633.85	38,660.00	7,026.15	81.8
<u>OPERATING GRANTS</u>					
110-325-4152	.00	19,124.00	10,586.00	(8,538.00)	180.7
110-325-4154	.00	3,500.00	13,809.00	10,309.00	25.4
110-325-4158	.00	2,000.00	3,000.00	1,000.00	66.7
TOTAL OPERATING GRANTS	.00	24,624.00	27,395.00	2,771.00	89.9
<u>CAPITAL GRANTS</u>					
110-328-4155	.00	.00	4,200.00	4,200.00	.0
TOTAL CAPITAL GRANTS	.00	.00	4,200.00	4,200.00	.0
<u>FRANCHISE FEES</u>					
110-330-4310	.00	7,031.60	6,000.00	(1,031.60)	117.2
110-330-4312	26,839.95	58,704.76	55,000.00	(3,704.76)	106.7
110-330-4314	7,023.00	7,023.00	6,000.00	(1,023.00)	117.1
110-330-4316	2.55	142.55	1,500.00	1,357.45	9.5
110-330-4318	.00	1,346.94	.00	(1,346.94)	.0
110-330-4320	.00	1,828.02	.00	(1,828.02)	.0
TOTAL FRANCHISE FEES	33,865.50	76,076.87	68,500.00	(7,576.87)	111.1

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352 LAND USE & DEVELOPMENT	583.00	23,176.30	41,250.00	18,073.70	56.2
110-335-4354 MISC PERMITS & LICENSES	583.00	2,190.00	100.00	(2,090.00)	2190.0
110-335-4360 DOG LICENSES	118.00	579.00	500.00	(79.00)	115.8
TOTAL LICENSES & PERMITS	1,284.00	25,945.30	41,850.00	15,904.70	62.0
<u>CHARGES FOR SERVICE</u>					
110-340-4410 COPY, FAX, NOTARY & RESEARCH	30.40	323.50	500.00	176.50	64.7
110-340-4415 LIBRARY SALES & SERVICES	5.00	56.00	.00	(56.00)	.0
110-340-4416 LIBRARY BOOK SALES	.00	1,208.91	.00	(1,208.91)	.0
110-340-4417 LIEN SEARCHES	.00	150.00	500.00	350.00	30.0
110-340-4421 SDC/CET ADMIN FEE	.00	1,494.58	260.00	(1,234.58)	574.8
110-340-4423 PAY STATION REVENUE	.00	99.22	100.00	.78	99.2
TOTAL CHARGES FOR SERVICE	35.40	3,332.21	1,360.00	(1,972.21)	245.0
<u>SDC REVENUE</u>					
110-345-4511 PARKS REIMBURSEMENT SDC	.00	.00	47.00	47.00	.0
TOTAL SDC REVENUE	.00	.00	47.00	47.00	.0
<u>FINES & FORFEITURES</u>					
110-350-4625 MUNICIPAL COURT REVENUE	787.50	3,607.93	5,000.00	1,392.07	72.2
TOTAL FINES & FORFEITURES	787.50	3,607.93	5,000.00	1,392.07	72.2
<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	711.00	2,500.00	1,789.00	28.4
110-370-4826 PARKS DONATIONS	.00	.00	1,000.00	1,000.00	.0
TOTAL OTHER REVENUE	.00	711.00	3,500.00	2,789.00	20.3

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849 CAPITAL ASSET DISPOSAL	.00	.00	467,287.00	467,287.00	.0
TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	467,287.00	467,287.00	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4865 LIBRARY CAPITAL CAMPAIGN	.00	900.00	.00	(900.00)	.0
TOTAL FUNDRAISING & EVENT REVENUE	.00	900.00	.00	(900.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
 TOTAL FUND REVENUE	 42,197.85	 365,302.83	 1,072,445.00	 707,142.17	 34.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110	1,585.94	15,039.61	19,123.00	4,083.39	78.7
110-410-5114	398.76	3,781.61	4,784.00	1,002.39	79.1
110-410-5158	137.05	1,450.81	2,306.00	855.19	62.9
110-410-5220	6.90	27.60	69.00	41.40	40.0
110-410-5315	162.84	1,552.86	2,010.00	457.14	77.3
110-410-5320	.54	400.55	502.00	101.45	79.8
110-410-5350	.00	.00	1,665.00	1,665.00	.0
110-410-5410	272.59	3,333.41	4,160.00	826.59	80.1
110-410-5450	449.99	4,291.25	6,815.00	2,523.75	63.0
TOTAL PERSONAL SERVICES	3,014.61	29,877.70	41,434.00	11,556.30	72.1
<u>MATERIALS & SERVICES</u>					
110-410-6110	7,290.00	9,820.00	6,205.00	(3,615.00)	158.3
110-410-6112	524.50	44,156.48	40,741.00	(3,415.48)	108.4
110-410-6114	(6,270.80)	10,881.60	14,231.00	3,349.40	76.5
110-410-6122	100.00	100.00	13,882.00	13,782.00	.7
110-410-6124	169.99	1,954.04	1,200.00	(754.04)	162.8
110-410-6128	114.78	891.67	2,801.00	1,909.33	31.8
110-410-6210	.00	2,768.72	1,452.00	(1,316.72)	190.7
110-410-6220	17.94	909.62	3,604.00	2,694.38	25.2
110-410-6222	.00	602.31	.00	(602.31)	.0
110-410-6225	243.48	7,884.57	.00	(7,884.57)	.0
110-410-6228	.00	825.22	2,900.00	2,074.78	28.5
110-410-6230	368.26	1,907.84	3,500.00	1,592.16	54.5
110-410-6234	32.36	384.45	527.00	142.55	73.0
110-410-6238	1.21	2.50	2,000.00	1,997.50	.1
110-410-6240	.00	716.62	4,000.00	3,283.38	17.9
110-410-6245	217.33	2,722.33	.00	(2,722.33)	.0
110-410-6290	.00	570.00	464.00	(106.00)	122.8
110-410-6320	.00	380.23	500.00	119.77	76.1
110-410-6324	.00	561.93	.00	(561.93)	.0
110-410-6334	.00	808.82	2,000.00	1,191.18	40.4
110-410-6420	66.92	1,141.26	2,030.00	888.74	56.2
110-410-6425	104.48	1,103.16	3,997.00	2,893.84	27.6
110-410-6430	141.47	1,162.38	3,310.00	2,147.62	35.1
110-410-6435	7.50	66.00	50.00	(16.00)	132.0
110-410-6440	91.72	733.42	1,500.00	766.58	48.9
110-410-6445	.00	.00	3,000.00	3,000.00	.0
110-410-6510	.00	150.94	1,000.00	849.06	15.1
110-410-6512	.00	945.68	575.00	(370.68)	164.5
110-410-6705	184.00	1,010.00	.00	(1,010.00)	.0
TOTAL MATERIALS & SERVICES	3,405.14	95,161.79	115,469.00	20,307.21	82.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	.00	.00	85,000.00	85,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	85,000.00	85,000.00	.0
TOTAL ADMINISTRATION	6,419.75	125,039.49	241,903.00	116,863.51	51.7
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	396.48	3,759.86	4,780.00	1,020.14	78.7
110-420-5150 PUBLIC WORKS DIRECTOR	337.40	3,950.50	4,800.00	849.50	82.3
110-420-5152 UTILITY WORKER I	816.76	7,649.63	9,802.00	2,152.37	78.0
110-420-5156 TEMPORARY/ SEASONAL	.00	1,944.00	4,306.00	2,362.00	45.2
110-420-5158 MAINTENANCE WORKER I	685.20	7,253.71	11,532.00	4,278.29	62.9
110-420-5220 OVERTIME	112.47	1,404.51	1,540.00	135.49	91.2
110-420-5315 SOCIAL SECURITY/MEDICARE	179.64	1,986.13	2,813.00	826.87	70.6
110-420-5320 WORKER'S COMP	.85	1,790.43	1,354.00	(436.43)	132.2
110-420-5350 UNEMPLOYMENT	.00	.00	2,280.00	2,280.00	.0
110-420-5410 HEALTH INSURANCE	370.71	4,379.24	5,389.00	1,009.76	81.3
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	496.45	5,077.56	9,382.00	4,304.44	54.1
TOTAL PERSONAL SERVICES	3,395.96	39,195.57	57,978.00	18,782.43	67.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	.00	.00	1,094.00	1,094.00	.0
110-420-6128	122.50	245.00	500.00	255.00	49.0
110-420-6210	.00	2,549.53	2,566.00	16.47	99.4
110-420-6220	15.47	15.47	.00	(15.47)	.0
110-420-6225	103.07	768.61	.00	(768.61)	.0
110-420-6234	10.48	719.00	3,000.00	2,281.00	24.0
110-420-6238	.00	1,597.47	20.00	(1,577.47)	7987.4
110-420-6290	188.81	689.34	500.00	(189.34)	137.9
110-420-6320	.00	2,342.69	3,000.00	657.31	78.1
110-420-6324	.00	1,580.89	2,500.00	919.11	63.2
110-420-6328	17.50	1,789.47	.00	(1,789.47)	.0
110-420-6330	.00	1,322.56	3,500.00	2,177.44	37.8
110-420-6339	.00	.00	4,000.00	4,000.00	.0
110-420-6420	493.95	10,990.77	12,661.00	1,670.23	86.8
110-420-6425	411.06	4,381.91	1,981.00	(2,400.91)	221.2
110-420-6430	175.60	1,704.06	2,495.00	790.94	68.3
110-420-6445	.00	109.50	500.00	390.50	21.9
110-420-6535	.00	.00	1,000.00	1,000.00	.0
110-420-6710	272.78	1,509.32	2,500.00	990.68	60.4
TOTAL MATERIALS & SERVICES	1,811.22	32,315.59	41,817.00	9,501.41	77.3
<u>CAPITAL OUTLAY</u>					
110-420-8520	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
TOTAL PARKS & RECREATION	5,207.18	71,511.16	104,795.00	33,283.84	68.2
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	3,029.67	27,267.03	36,231.00	8,963.97	75.3
TOTAL MATERIALS & SERVICES	3,029.67	27,267.03	36,231.00	8,963.97	75.3
TOTAL POLICE	3,029.67	27,267.03	36,231.00	8,963.97	75.3
<u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	396.48	3,759.86	4,780.00	1,020.14	78.7
110-440-5150 PUBLIC WORKS DIRECTOR	202.48	2,370.66	2,879.00	508.34	82.3
110-440-5220 OVERTIME	1.75	85.86	182.00	96.14	47.2
110-440-5315 SOCIAL SECURITY/MEDICARE	45.95	475.51	601.00	125.49	79.1
110-440-5320 WORKER'S COMP	.12	80.44	160.00	79.56	50.3
110-440-5350 UNEMPLOYMENT	.00	.00	468.00	468.00	.0
110-440-5410 HEALTH INSURANCE	76.16	929.44	1,144.00	214.56	81.2
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	126.99	1,314.12	1,943.00	628.88	67.6
TOTAL PERSONAL SERVICES	849.93	9,015.89	12,157.00	3,141.11	74.2
<u>MATERIALS & SERVICES</u>					
110-440-6112 LEGAL SERVICES	547.00	3,973.40	.00	(3,973.40)	.0
110-440-6116 ENGINEERING SERVICES	2,153.07	9,645.72	30,000.00	20,354.28	32.2
110-440-6117 PLANNING SERVICES	.00	2,061.18	25,000.00	22,938.82	8.2
110-440-6122 IT SERVICES	.00	.00	360.00	360.00	.0
110-440-6128 OTHER CONTRACT SERVICES	6.13	9,456.13	12,000.00	2,543.87	78.8
110-440-6210 INSURANCE & BONDS	.00	.00	371.00	371.00	.0
110-440-6220 POSTAGE, PRINTING, PUBLICATION	3.59	37.88	200.00	162.12	18.9
110-440-6225 SOFTWARE & SUBSCRIPTIONS	18.43	142.07	.00	(142.07)	.0
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	3.74	104.48	.00	(104.48)	.0
110-440-6238 BANK SERVICE CHARGES	5.32	158.39	.00	(158.39)	.0
110-440-6290 MISCELLANEOUS	.00	6.13	.00	(6.13)	.0
TOTAL MATERIALS & SERVICES	2,737.28	25,585.38	67,931.00	42,345.62	37.7
TOTAL COMMUNITY DEVELOPMENT	3,587.21	34,601.27	80,088.00	45,486.73	43.2
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	1,790.16	16,976.23	21,482.00	4,505.77	79.0
110-450-5156 TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20	45.2
110-450-5158 MAINTENANCE WORKER I	137.05	1,450.81	2,306.00	855.19	62.9
110-450-5315 SOCIAL SECURITY/MEDICARE	147.43	1,439.39	1,885.00	445.61	76.4
110-450-5320 WORKER'S COMP	.79	1,294.34	1,026.00	(268.34)	126.2
110-450-5350 UNEMPLOYMENT	.00	.00	1,560.00	1,560.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	407.41	3,895.46	6,391.00	2,495.54	61.0
TOTAL PERSONAL SERVICES	2,482.84	25,445.03	35,511.00	10,065.97	71.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	.00	.00	1,356.00	1,356.00	.0
110-450-6128	46.11	556.30	9,800.00	9,243.70	5.7
110-450-6210	.00	994.07	10.00	(984.07)	9940.7
110-450-6220	5.48	1,281.93	372.00	(909.93)	344.6
110-450-6224	.00	114.40	.00	(114.40)	.0
110-450-6225	52.37	7,957.64	.00	(7,957.64)	.0
110-450-6230	28.88	218.97	1,816.00	1,597.03	12.1
110-450-6234	39.33	637.95	3,310.00	2,672.05	19.3
110-450-6238	.00	3.18	200.00	196.82	1.6
110-450-6240	.00	143.21	1,132.00	988.79	12.7
110-450-6290	.00	.00	450.00	450.00	.0
110-450-6320	.00	661.49	500.00	(161.49)	132.3
110-450-6334	.00	1,262.15	749.00	(513.15)	168.5
110-450-6420	71.47	1,143.09	1,540.00	396.91	74.2
110-450-6425	111.33	915.99	492.00	(423.99)	186.2
110-450-6430	203.59	1,625.30	1,605.00	(20.30)	101.3
110-450-6435	.00	.00	50.00	50.00	.0
110-450-6445	.00	.00	1,000.00	1,000.00	.0
110-450-6530	.00	864.23	1,000.00	135.77	86.4
110-450-6780	.00	9,821.57	.00	(9,821.57)	.0
TOTAL MATERIALS & SERVICES	558.56	28,201.47	25,382.00	(2,819.47)	111.1
<u>CAPITAL OUTLAY</u>					
110-450-8335	.00	839.09	3,200.00	2,360.91	26.2
110-450-8375	.00	.00	6,000.00	6,000.00	.0
TOTAL CAPITAL OUTLAY	.00	839.09	9,200.00	8,360.91	9.1
TOTAL LIBRARY	3,041.40	54,485.59	70,093.00	15,607.41	77.7
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	396.48	3,759.86	4,780.00	1,020.14	78.7
110-460-5315	30.32	287.54	516.00	228.46	55.7
110-460-5320	.08	50.59	137.00	86.41	36.9
110-460-5350	.00	.00	303.00	303.00	.0
110-460-5410	33.79	414.44	519.00	104.56	79.9
110-460-5450	83.82	794.87	1,239.00	444.13	64.2
TOTAL PERSONAL SERVICES	544.49	5,307.30	7,494.00	2,186.70	70.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	85.75	171.50	500.00	328.50	34.3
110-460-6220 POSTAGE, PRINTING, PUBLICATION	6.37	106.03	.00	(106.03)	.0
110-460-6225 SOFTWARE & SUBSCRIPTIONS	1.58	7.27	.00	(7.27)	.0
110-460-6234 GENERAL SUPPLIES	3.74	60.91	100.00	39.09	60.9
110-460-6238 BANK SERVICE CHARGES	.00	3.05	100.00	96.95	3.1
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
110-460-6540 DOG/CAT CONTROL	.00	96.11	100.00	3.89	96.1
TOTAL MATERIALS & SERVICES	97.44	444.87	1,900.00	1,455.13	23.4

TOTAL CODE ENFORCEMENT	641.93	5,752.17	9,394.00	3,641.83	61.2
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TOURISM

<u>MATERIALS & SERVICES</u>					
110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
110-470-6224 MARKETING	.00	300.00	500.00	200.00	60.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	68.86	567.54	5,936.00	5,368.46	9.6
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	68.86	867.54	10,586.00	9,718.46	8.2

TOTAL TOURISM	68.86	867.54	10,586.00	9,718.46	8.2
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	396.48	3,759.86	4,780.00	1,020.14	78.7
110-480-5114 CITY CLERK	199.40	1,890.79	2,393.00	502.21	79.0
110-480-5220 OVERTIME	3.45	13.80	35.00	21.20	39.4
110-480-5315 SOCIAL SECURITY/MEDICARE	45.85	433.30	552.00	118.70	78.5
110-480-5320 WORKER'S COMP	.14	100.31	129.00	28.69	77.8
110-480-5350 UNEMPLOYMENT	.00	.00	458.00	458.00	.0
110-480-5410 HEALTH INSURANCE	102.50	1,252.27	1,565.00	312.73	80.0
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	126.70	1,197.55	1,869.00	671.45	64.1
TOTAL PERSONAL SERVICES	874.52	8,647.88	11,781.00	3,133.12	73.4
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	750.00	1,250.00	500.00	60.0
110-480-6121 BAILIFF CONTRACT	.00	190.02	1,500.00	1,309.98	12.7
110-480-6128 OTHER CONTRACT SERVICES	6.13	894.46	1,000.00	105.54	89.5
110-480-6220 POSTAGE, PRINTING, PUBLICATION	5.12	16.46	109.00	92.54	15.1
110-480-6225 SOFTWARE & SUBSCRIPTIONS	1.58	7.25	.00	(7.25)	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	29.70	86.87	.00	(86.87)	.0
110-480-6238 BANK SERVICE CHARGES	5.82	42.13	150.00	107.87	28.1
110-480-6560 STATE ASSESSMENTS	.00	350.00	1,023.00	673.00	34.2
110-480-6565 COURT COLLECTION FEES	.00	23.00	80.00	57.00	28.8
TOTAL MATERIALS & SERVICES	48.35	2,360.19	5,112.00	2,751.81	46.2
TOTAL MUNICIPAL COURT	922.87	11,008.07	16,893.00	5,884.93	65.2
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	11,396.00	11,396.00	.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	.00	8,904.00	8,904.00	.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	5,103.70	145,041.00	139,937.30	3.5
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	4,593.28	85,184.00	80,590.72	5.4
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	11,255.00	11,255.00	.0
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	.00	8,794.00	8,794.00	.0
110-800-7513 LOAN INTEREST - OEDD LIBRARY	.00	1,227.29	9,740.00	8,512.71	12.6
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	1,104.55	6,135.00	5,030.45	18.0
TOTAL DEBT SERVICES	.00	12,028.82	286,449.00	274,420.18	4.2
TOTAL DEBT SERVICE	.00	12,028.82	286,449.00	274,420.18	4.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9113 TRANSFER TO BLACKBERRY JAM	.00	.00	5,000.00	5,000.00	.0
110-900-9140 TRANSFER TO SEWER FUND	.00	.00	76,200.00	76,200.00	.0
110-900-9590 CONTINGENCY	.00	.00	130,390.00	130,390.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	74,885.00	74,885.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	286,475.00	286,475.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	286,475.00	286,475.00	.0
TOTAL FUND EXPENDITURES	22,918.87	342,561.14	1,142,907.00	800,345.86	30.0
NET REVENUE OVER EXPENDITURES	19,278.98	22,741.69	(70,462.00)	(93,203.69)	32.3

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	26,381.57	
220-1115	CASH IN BANK - LGIP	20,129.06	
	TOTAL ASSETS		<u>46,510.63</u>

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	240.11	
220-2210	PAYROLL TAXES PAYABLE	112.13	
220-2245	HEALTH INSURANCE PAYABLE	154.32	
220-2250	RETIREMENT PAYABLE	95.29	
220-2255	DEFERRED COMP PAYABLE	3.28	
	TOTAL LIABILITIES		605.13

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	68,792.87	
	REVENUE OVER EXPENDITURES - YTD	(22,887.37)	
	BALANCE - CURRENT DATE	(22,887.37)	
	TOTAL FUND EQUITY		<u>45,905.50</u>
	TOTAL LIABILITIES AND EQUITY		<u>46,510.63</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

BUILDING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
220-315-4125	INTEREST EARNED	88.71	137.05	10.00	(127.05)	1370.5
	TOTAL INVESTMENT EARNINGS	88.71	137.05	10.00	(127.05)	1370.5
<u>LICENSES & PERMITS</u>						
220-335-4356	BUILDING PERMIT FEES	84.00	3,928.40	80,000.00	76,071.60	4.9
220-335-4358	ELECTRICAL PERMIT FEES	170.24	1,876.00	7,143.00	5,267.00	26.3
	TOTAL LICENSES & PERMITS	254.24	5,804.40	87,143.00	81,338.60	6.7
	TOTAL FUND REVENUE	342.95	5,941.45	87,153.00	81,211.55	6.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110	158.60	1,504.00	1,912.00	408.00	78.7
220-490-5114	199.38	1,890.74	2,393.00	502.26	79.0
220-490-5150	337.40	3,950.50	4,799.00	848.50	82.3
220-490-5220	6.37	156.88	339.00	182.12	46.3
220-490-5315	53.70	574.05	723.00	148.95	79.4
220-490-5320	.18	120.21	155.00	34.79	77.6
220-490-5350	.00	.00	550.00	550.00	.0
220-490-5410	152.82	1,861.70	2,294.00	432.30	81.2
220-490-5450	148.34	1,585.92	2,300.00	714.08	69.0
	<u>1,056.79</u>	<u>11,644.00</u>	<u>15,465.00</u>	<u>3,821.00</u>	<u>75.3</u>
<u>MATERIALS & SERVICES</u>					
220-490-6110	911.25	1,227.50	1,035.00	(192.50)	118.6
220-490-6114	(783.85)	1,019.20	.00	(1,019.20)	.0
220-490-6122	.00	.00	1,295.00	1,295.00	.0
220-490-6128	6.13	12.26	.00	(12.26)	.0
220-490-6150	2,259.76	8,376.16	59,147.00	50,770.84	14.2
220-490-6152	75.00	1,896.00	5,000.00	3,104.00	37.9
220-490-6220	3.59	36.52	.00	(36.52)	.0
220-490-6225	23.64	184.25	.00	(184.25)	.0
220-490-6230	3.74	66.18	.00	(66.18)	.0
220-490-6238	2.32	41.39	300.00	258.61	13.8
220-490-6420	15.38	239.79	500.00	260.21	48.0
220-490-6425	23.98	201.97	500.00	298.03	40.4
220-490-6430	8.62	68.92	300.00	231.08	23.0
220-490-6435	.00	.00	300.00	300.00	.0
220-490-6524	.00	2,897.40	8,190.00	5,292.60	35.4
220-490-6525	.00	917.28	1,061.00	143.72	86.5
	<u>2,549.56</u>	<u>17,184.82</u>	<u>77,628.00</u>	<u>60,443.18</u>	<u>22.1</u>
	<u>3,606.35</u>	<u>28,828.82</u>	<u>93,093.00</u>	<u>64,264.18</u>	<u>31.0</u>

OTHER REQUIREMENTS

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
220-900-9590 CONTINGENCY	.00	.00	55,015.00	55,015.00	.0
220-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	4,980.00	4,980.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	59,995.00	59,995.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	59,995.00	59,995.00	.0
TOTAL FUND EXPENDITURES	3,606.35	28,828.82	153,088.00	124,259.18	18.8
NET REVENUE OVER EXPENDITURES	(3,263.40)	(22,887.37)	(65,935.00)	(43,047.63)	(34.7)

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	72,089.95	
230-1115	CASH IN BANK - LGIP	144,311.48	
230-1510	ACCOUNTS RECEIVABLE	42,657.97	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	35,875.00	
230-1730	EQUIPMENT & FURNISHINGS	40,026.38	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,817,521.42	
230-1820	AD - BUILDINGS & FACILITIES	(21,637.44)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(20,262.82)	
230-1840	AD - VEHICLES & ROLLING STOCK	(22,086.16)	
230-1850	AD - INFRASTRUCTURE	(2,519,273.37)	
	TOTAL ASSETS		<u>2,684,468.07</u>

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,680.14	
230-2210	PAYROLL TAXES PAYABLE	1,667.56	
230-2245	HEALTH INSURANCE PAYABLE	2,453.69	
230-2250	RETIREMENT PAYABLE	1,449.71	
230-2255	DEFERRED COMP PAYABLE	69.37	
230-2520	UTILITY DEPOSITS	43,117.60	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	992,440.97	
	TOTAL LIABILITIES		1,045,989.04

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	37,018.65	
230-3275	GASB - FIXED ASSETS	2,425,408.67	
230-3277	GAAP - LONG TERM DEBT	(992,440.97)	
	REVENUE OVER EXPENDITURES - YTD	<u>168,492.68</u>	
	BALANCE - CURRENT DATE	<u>168,492.68</u>	
	TOTAL FUND EQUITY		<u>1,638,479.03</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,684,468.07</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125	633.85	1,766.97	273.00	(1,493.97)	647.2
	633.85	1,766.97	273.00	(1,493.97)	647.2
<u>OPERATING GRANTS</u>					
230-325-4151	.00	1,699.00	.00	(1,699.00)	.0
	.00	1,699.00	.00	(1,699.00)	.0
<u>CAPITAL GRANTS</u>					
230-328-4162	.00	.00	306,420.00	306,420.00	.0
	.00	.00	306,420.00	306,420.00	.0
<u>LICENSES & PERMITS</u>					
230-335-4370	.00	.00	3,750.00	3,750.00	.0
	.00	.00	3,750.00	3,750.00	.0
<u>CHARGES FOR SERVICE</u>					
230-340-4425	35,264.22	452,436.67	527,651.00	75,214.33	85.8
230-340-4426	.00	15,176.34	.00	(15,176.34)	.0
230-340-4435	417.90	3,975.17	4,595.00	619.83	86.5
230-340-4440	.00	.00	1,500.00	1,500.00	.0
	35,682.12	471,588.18	533,746.00	62,157.82	88.4
<u>LOAN PAYMENTS & PROCEEDS</u>					
230-360-4210	.00	.00	70,000.00	70,000.00	.0
	.00	.00	70,000.00	70,000.00	.0
<u>MISCELLANEOUS REVENUE</u>					
230-385-4850	195.00	2,507.50	3,270.00	762.50	76.7
230-385-4895	.00	4,488.22	1,500.00	(2,988.22)	299.2
	195.00	6,995.72	4,770.00	(2,225.72)	146.7

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TRANSFERS IN</u>						
230-390-4940	TRANSFER FROM SEWER FUND	.00	.00	30,000.00	30,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	30,000.00	30,000.00	.0
	TOTAL FUND REVENUE	36,510.97	482,049.87	948,959.00	466,909.13	50.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,101.36	19,927.39	25,336.00	5,408.61 78.7
230-490-5114	CITY CLERK	1,595.06	15,126.11	19,141.00	4,014.89 79.0
230-490-5150	PUBLIC WORKS DIRECTOR	2,766.74	32,394.64	39,351.00	6,956.36 82.3
230-490-5152	UTILITY WORKER I	3,471.20	32,510.94	41,654.00	9,143.06 78.1
230-490-5156	TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20 45.2
230-490-5158	MAINTENANCE WORKER I	205.56	2,176.07	3,459.00	1,282.93 62.9
230-490-5220	OVERTIME	517.15	6,644.69	8,022.00	1,377.31 82.8
230-490-5315	SOCIAL SECURITY/MEDICARE	815.26	8,351.37	10,545.00	2,193.63 79.2
230-490-5320	WORKER'S COMP	3.13	2,283.23	3,848.00	1,564.77 59.3
230-490-5350	UNEMPLOYMENT	.00	.00	8,340.00	8,340.00 .0
230-490-5410	HEALTH INSURANCE	2,439.63	29,138.78	35,915.00	6,776.22 81.1
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,252.92	22,996.19	34,538.00	11,541.81 66.6
	TOTAL PERSONAL SERVICES	16,168.01	171,938.21	231,010.00	59,071.79 74.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	AUDITING	4,556.25	6,137.50	6,206.00	68.50 98.9
230-490-6112	LEGAL SERVICES	.00	58.27	.00 (58.27)	.0
230-490-6114	FINANCIAL SERVICES	(3,919.25)	6,801.00	8,894.00	2,093.00 76.5
230-490-6116	ENGINEERING SERVICES	.00	5,858.50	23,482.00	17,623.50 25.0
230-490-6122	IT SERVICES	.00	.00	7,908.00	7,908.00 .0
230-490-6128	OTHER CONTRACT SERVICES	241.50	460.44	2,501.00	2,040.56 18.4
230-490-6210	INSURANCE & BONDS	.00	14,381.31	12,276.00 (2,105.31)	117.2
230-490-6220	POSTAGE, PRINTING, PUBLICATION	284.04	1,702.09	4,525.00	2,822.91 37.6
230-490-6225	SOFTWARE & SUBSCRIPTIONS	414.42	4,046.83	.00 (4,046.83)	.0
230-490-6230	OFFICE SUPPLIES/EQUIPMENT	32.39	549.27	1,250.00	700.73 43.9
230-490-6234	GENERAL SUPPLIES	.00	358.54	.00 (358.54)	.0
230-490-6238	BANK SERVICE CHARGES	349.58	3,643.01	6,900.00	3,256.99 52.8
230-490-6240	TRAVEL & TRAINING	.00	447.99	2,270.00	1,822.01 19.7
230-490-6245	MEMBERSHIPS & DUES	.00	1,107.17	.00 (1,107.17)	.0
230-490-6290	MISCELLANEOUS	.00	345.48	1,500.00	1,154.52 23.0
230-490-6320	BUILDING REPAIR & MAINTENANCE	.00	.00	5,500.00	5,500.00 .0
230-490-6324	EQUIPMENT REPAIR & MAINTENANCE	.00	6,922.54	15,550.00	8,627.46 44.5
230-490-6330	OTHER REPAIR & MAINTENANCE	938.77	15,066.49	20,000.00	4,933.51 75.3
230-490-6334	NON-CAPITALIZED ASSETS	.00	786.61	8,000.00	7,213.39 9.8
230-490-6420	WATER SERVICES	54.02	597.54	1,680.00	1,082.46 35.6
230-490-6425	SEWER SERVICES	68.51	615.22	1,180.00	564.78 52.1
230-490-6430	ELECTRICITY SERVICES	1,200.68	13,676.90	19,930.00	6,253.10 68.6
230-490-6435	INTERNET SERVICES	330.75	869.86	1,090.00	220.14 79.8
230-490-6440	TELEPHONE SERVICES	477.12	2,855.11	3,800.00	944.89 75.1
230-490-6445	REFUSE SERVICES	.00	96.36	800.00	703.64 12.1
230-490-6710	GAS & OIL	.00	.00	1,520.00	1,520.00 .0
230-490-6712	OPERATIONS & SUPPLIES	60.50	3,943.49	7,250.00	3,306.51 54.4
230-490-6750	CHEMICALS & LAB SUPPLIES	1,553.78	23,898.28	22,100.00 (1,798.28)	108.1
230-490-6755	WATER/SEWER ANALYSIS	50.40	2,013.70	4,200.00	2,186.30 48.0
230-490-6758	WATER/SEWER CONNECTION EXPENDI	.00	.00	5,000.00	5,000.00 .0
	TOTAL MATERIALS & SERVICES	6,693.46	117,239.50	195,312.00	78,072.50 60.0
	TOTAL NON-DEPARTMENTAL	22,861.47	289,177.71	426,322.00	137,144.29 67.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	SOFTWARE	.00	.00	100,000.00	100,000.00 .0
230-700-8540	WATER SYSTEMS IMPROVEMTS	2,584.00	5,420.42	316,420.00	310,999.58 1.7
	TOTAL CAPITAL OUTLAY	2,584.00	5,420.42	416,420.00	410,999.58 1.3
	TOTAL CAPITAL OUTLAY	2,584.00	5,420.42	416,420.00	410,999.58 1.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

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	5,218.17	5,219.00	.83 100.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	17,939.00	17,939.00 .0
230-800-7125	LOAN PRINCIPAL - L21001	.00	7,811.33	7,812.00	.67 100.0
230-800-7126	LOAN PRINCIPAL - SEWER FUND	.00	.00	11,932.00	11,932.00 .0
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	21,442.00	21,442.00 .0
230-800-7525	LOAN INTEREST - L21001	.00	3,725.23	3,726.00	.77 100.0
230-800-7526	LOAN INTEREST - SEWER FUND	.00	.00	5,600.00	5,600.00 .0
TOTAL DEBT SERVICES		.00	18,959.06	75,875.00	56,915.94 25.0
TOTAL DEBT SERVICE		.00	18,959.06	75,875.00	56,915.94 25.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
230-900-9140	TRANSFER TO SEWER FUND	.00	.00	20,342.00	20,342.00 .0
230-900-9590	CONTINGENCY	.00	.00	20,000.00	20,000.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	40,342.00	40,342.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	40,342.00	40,342.00 .0
TOTAL FUND EXPENDITURES		25,445.47	313,557.19	958,959.00	645,401.81 32.7
NET REVENUE OVER EXPENDITURES		11,065.50	168,492.68	(10,000.00)	(178,492.68) 1684.9

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	66,085.81	
240-1115	CASH IN BANK - LGIP	215,458.76	
240-1510	ACCOUNTS RECEIVABLE	39,378.05	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	89,114.40	
240-1730	EQUIPMENT & FURNISHINGS	93,182.36	
240-1740	VEHICLES & ROLLING STOCK	21,779.50	
240-1750	INFRASTRUCTURE	4,959,303.28	
240-1820	AD - BUILDINGS & FACILITIES	(48,362.85)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(40,882.82)	
240-1840	AD - VEHICLES & ROLLING STOCK	(9,800.78)	
240-1850	AD - INFRASTRUCTURE	(3,110,069.48)	
	TOTAL ASSETS		<u>2,286,186.23</u>

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,680.18	
240-2210	PAYROLL TAXES PAYABLE	1,667.57	
240-2245	HEALTH INSURANCE PAYABLE	2,453.70	
240-2250	RETIREMENT PAYABLE	1,449.69	
240-2255	DEFERRED COMP PAYABLE	69.37	
240-2750	LONG TERM DEBT	481,238.21	
	TOTAL LIABILITIES		490,558.72

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	232,418.87	
240-3275	GASB - FIXED ASSETS	1,965,263.61	
240-3277	GAAP - LONG TERM DEBT	(481,238.21)	
	REVENUE OVER EXPENDITURES - YTD	<u>79,183.24</u>	
	BALANCE - CURRENT DATE	<u>79,183.24</u>	
	TOTAL FUND EQUITY		<u>1,795,627.51</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,286,186.23</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	945.76	4,805.26	1,000.00	(3,805.26)	480.5
TOTAL INVESTMENT EARNINGS	945.76	4,805.26	1,000.00	(3,805.26)	480.5
<u>LICENSES & PERMITS</u>					
240-335-4370 WATER/SEWER CONNECTION PERMIT	.00	115.00	115.00	.00	100.0
TOTAL LICENSES & PERMITS	.00	115.00	115.00	.00	100.0
<u>CHARGES FOR SERVICE</u>					
240-340-4425 WATER/SEWER SALES	39,353.61	389,257.10	483,366.00	94,108.90	80.5
240-340-4426 BULK GREY WATER DISPOSAL	.00	40,706.50	.00	(40,706.50)	.0
TOTAL CHARGES FOR SERVICE	39,353.61	429,963.60	483,366.00	53,402.40	89.0
<u>SDC REVENUE</u>					
240-345-4541 SEWER REIMBURSEMENT SDC	.00	618.00	618.00	.00	100.0
TOTAL SDC REVENUE	.00	618.00	618.00	.00	100.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
240-360-4225 LOAN PROCEEDS	.00	.00	90,000.00	90,000.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	90,000.00	90,000.00	.0
<u>MISCELLANEOUS REVENUE</u>					
240-385-4850 WATER/SEWER PENALTIES	190.00	2,342.50	1,500.00	(842.50)	156.2
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	190.00	2,342.50	2,000.00	(342.50)	117.1
<u>TRANSFERS IN</u>					
240-390-4910 TRANSFER FROM GENERAL FUND	.00	.00	76,200.00	76,200.00	.0
240-390-4930 TRANSFER FROM WATER FUND	.00	.00	20,342.00	20,342.00	.0
TOTAL TRANSFERS IN	.00	.00	96,542.00	96,542.00	.0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	40,489.37	437,844.36	673,641.00	235,796.64	65.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	2,101.36	19,927.39	25,336.00	5,408.61	78.7
240-490-5114	1,595.06	15,126.11	19,141.00	4,014.89	79.0
240-490-5150	2,766.74	32,394.64	39,351.00	6,956.36	82.3
240-490-5152	3,471.20	32,510.92	41,654.00	9,143.08	78.1
240-490-5156	.00	388.80	861.00	472.20	45.2
240-490-5158	205.56	2,176.07	3,459.00	1,282.93	62.9
240-490-5220	517.16	6,644.71	8,022.00	1,377.29	82.8
240-490-5315	815.24	8,351.24	10,545.00	2,193.76	79.2
240-490-5320	3.14	2,283.28	3,865.00	1,581.72	59.1
240-490-5350	.00	.00	8,340.00	8,340.00	.0
240-490-5410	2,439.65	29,138.75	35,915.00	6,776.25	81.1
240-490-5450	2,252.90	22,995.99	34,511.00	11,515.01	66.6
TOTAL PERSONAL SERVICES	16,168.01	171,937.90	231,000.00	59,062.10	74.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	4,556.25	7,387.50	6,206.00	(1,181.50)	119.0
240-490-6114	(3,919.25)	5,278.00	8,894.00	3,616.00	59.3
240-490-6116	3,090.00	20,161.50	18,009.00	(2,152.50)	112.0
240-490-6122	.00	.00	6,000.00	6,000.00	.0
240-490-6128	241.50	1,935.43	4,701.00	2,765.57	41.2
240-490-6210	.00	13,031.90	11,672.00	(1,359.90)	111.7
240-490-6220	284.03	1,201.86	2,700.00	1,498.14	44.5
240-490-6225	761.82	3,607.53	.00	(3,607.53)	.0
240-490-6230	32.39	549.26	750.00	200.74	73.2
240-490-6238	377.24	3,195.50	4,000.00	804.50	79.9
240-490-6240	173.00	1,266.00	2,770.00	1,504.00	45.7
240-490-6245	.00	132.18	.00	(132.18)	.0
240-490-6290	.00	.00	500.00	500.00	.0
240-490-6320	.00	.00	5,000.00	5,000.00	.0
240-490-6324	.00	1,915.49	9,300.00	7,384.51	20.6
240-490-6330	.00	13,598.93	15,000.00	1,401.07	90.7
240-490-6334	.00	1,542.50	12,000.00	10,457.50	12.9
240-490-6420	476.98	8,210.34	11,256.00	3,045.66	72.9
240-490-6425	616.59	5,536.98	8,860.00	3,323.02	62.5
240-490-6430	2,130.17	18,661.68	25,500.00	6,838.32	73.2
240-490-6435	450.91	1,581.60	1,660.00	78.40	95.3
240-490-6440	177.34	1,097.17	3,225.00	2,127.83	34.0
240-490-6445	.00	96.36	9,600.00	9,503.64	1.0
240-490-6520	3,689.00	3,689.00	4,300.00	611.00	85.8
240-490-6710	140.29	1,317.82	3,150.00	1,832.18	41.8
240-490-6712	84.94	6,542.60	2,100.00	(4,442.60)	311.6
240-490-6750	630.37	17,064.96	22,315.00	5,250.04	76.5
240-490-6755	568.80	10,022.40	17,220.00	7,197.60	58.2
240-490-6758	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	14,562.37	148,624.49	219,188.00	70,563.51	67.8
TOTAL NON-DEPARTMENTAL	30,730.38	320,562.39	450,188.00	129,625.61	71.2
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	.00	.00	5,000.00	5,000.00	.0
240-700-8550	668.00	668.00	125,000.00	124,332.00	.5
TOTAL CAPITAL OUTLAY	668.00	668.00	130,000.00	129,332.00	.5
TOTAL CAPITAL OUTLAY	668.00	668.00	130,000.00	129,332.00	.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL - G02002	.00	23,981.00	23,981.00	.00 100.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	5,218.17	5,219.00	.83 100.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	.00	.00	7,172.00	7,172.00 .0
240-800-7510	LOAN INTEREST - G02002	.00	6,027.23	6,028.00	.77 100.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,573.00	8,573.00 .0
TOTAL DEBT SERVICES		.00	37,430.73	53,178.00	15,747.27 70.4
TOTAL DEBT SERVICE		.00	37,430.73	53,178.00	15,747.27 70.4
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
240-900-9130	TRANSFER TO WATER FUND	.00	.00	30,000.00	30,000.00 .0
240-900-9590	CONTINGENCY	.00	.00	77,425.00	77,425.00 .0
240-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	39,157.00	39,157.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	146,582.00	146,582.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	146,582.00	146,582.00 .0
TOTAL FUND EXPENDITURES		31,398.38	358,661.12	779,948.00	421,286.88 46.0
NET REVENUE OVER EXPENDITURES		9,090.99	79,183.24	(106,307.00)	(185,490.24) 74.5

CITY OF LOWELL
BALANCE SHEET
MARCH 31, 2024

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	56,425.32	
312-1115	CASH IN BANK - LGIP	100,173.64	
312-1710	LAND	93,558.00	
312-1720	BUILDINGS & FACILITIES	528.00	
312-1730	EQUIPMENT & FURNISHINGS	6,061.05	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	2,344,523.75	
312-1820	AD - BUILDINGS & FACILITIES	(105.60)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(2,574.01)	
312-1840	AD - VEHICLES & ROLLING STOCK	(5,084.91)	
312-1850	AD - INFRASTRUCTURE	(513,739.16)	
	TOTAL ASSETS		<u>2,091,065.91</u>

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	406.66	
312-2210	PAYROLL TAXES PAYABLE	194.11	
312-2245	HEALTH INSURANCE PAYABLE	238.07	
312-2250	RETIREMENT PAYABLE	162.66	
312-2255	DEFERRED COMP PAYABLE	8.26	
312-2750	LONG TERM DEBT	76,252.54	
	TOTAL LIABILITIES		77,262.30

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	130,803.86	
312-3275	GASB - FIXED ASSETS	1,934,466.95	
312-3277	GAAP - LONG TERM DEBT	(76,252.54)	
	REVENUE OVER EXPENDITURES - YTD	<u>24,785.34</u>	
	BALANCE - CURRENT DATE	<u>24,785.34</u>	
	TOTAL FUND EQUITY		<u>2,013,803.61</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,091,065.91</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	440.13	2,601.32	200.00	(2,401.32)	1300.7
TOTAL INVESTMENT EARNINGS	440.13	2,601.32	200.00	(2,401.32)	1300.7
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE HWY STREET TAX	7,282.37	73,800.24	80,000.00	6,199.76	92.3
TOTAL INTERGOVERNMENTAL	7,282.37	73,800.24	80,000.00	6,199.76	92.3
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	.00	.00	104.00	104.00	.0
TOTAL SDC REVENUE	.00	.00	104.00	104.00	.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
312-360-4225 LOAN PROCEEDS	.00	.00	270,000.00	270,000.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	270,000.00	270,000.00	.0
TOTAL FUND REVENUE	7,722.50	76,401.56	350,304.00	273,902.44	21.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	396.48	3,759.86	4,780.00	1,020.14	78.7
312-490-5150 PUBLIC WORKS DIRECTOR	337.40	3,950.50	4,799.00	848.50	82.3
312-490-5152 UTILITY WORKER I	408.36	3,824.84	4,900.00	1,075.16	78.1
312-490-5156 TEMPORARY/ SEASONAL	.00	777.60	1,722.00	944.40	45.2
312-490-5220 OVERTIME	57.70	773.83	922.00	148.17	83.9
312-490-5315 SOCIAL SECURITY/MEDICARE	91.83	1,001.40	1,311.00	309.60	76.4
312-490-5320 WORKER'S COMP	.35	597.60	721.00	123.40	82.9
312-490-5350 UNEMPLOYMENT	.00	.00	1,038.00	1,038.00	.0
312-490-5410 HEALTH INSURANCE	237.63	2,825.71	3,477.00	651.29	81.3
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	253.67	2,602.12	4,290.00	1,687.88	60.7
TOTAL PERSONAL SERVICES	1,783.42	20,113.46	27,960.00	7,846.54	71.9
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	911.25	1,477.50	1,035.00	(442.50)	142.8
312-490-6112 LEGAL SERVICES	.00	9,200.00	.00	(9,200.00)	.0
312-490-6114 FINANCIAL SERVICES	(783.85)	1,724.20	3,558.00	1,833.80	48.5
312-490-6116 ENGINEERING SERVICES	.00	(7,400.00)	19,147.00	26,547.00	(38.7)
312-490-6122 IT SERVICES	.00	.00	220.00	220.00	.0
312-490-6128 OTHER CONTRACT SERVICES	366.86	1,234.04	10,000.00	8,765.96	12.3
312-490-6210 INSURANCE & BONDS	.00	4,989.87	4,263.00	(726.87)	117.1
312-490-6220 POSTAGE, PRINTING, PUBLICATION	.00	1.35	.00	(1.35)	.0
312-490-6225 SOFTWARE & SUBSCRIPTIONS	84.91	670.18	.00	(670.18)	.0
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	.00	34.30	.00	(34.30)	.0
312-490-6234 GENERAL SUPPLIES	6.23	139.03	500.00	360.97	27.8
312-490-6238 BANK SERVICE CHARGES	.00	.00	50.00	50.00	.0
312-490-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
312-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
312-490-6330 OTHER REPAIR & MAINTENANCE	.00	5,062.49	10,000.00	4,937.51	50.6
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	984.92	8,862.94	14,800.00	5,937.06	59.9
312-490-6720 STORM DRAIN MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
312-490-6724 STREET SIGNS	28.26	335.30	1,000.00	664.70	33.5
TOTAL MATERIALS & SERVICES	1,598.58	26,331.20	69,573.00	43,241.80	37.9
TOTAL NON-DEPARTMENTAL	3,382.00	46,444.66	97,533.00	51,088.34	47.6

CAPITAL OUTLAY

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
312-700-8530 STREET IMPROVEMENTS	.00	.00	270,000.00	270,000.00	.0
312-700-8532 SIGNAGE	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
312-800-7125 LOAN PRINCIPAL - L21001	.00	3,501.63	3,541.00	39.37	98.9
312-800-7525 LOAN INTEREST - L21001	.00	1,669.93	1,670.00	.07	100.0
TOTAL DEBT SERVICES	.00	5,171.56	5,211.00	39.44	99.2
TOTAL DEBT SERVICE	.00	5,171.56	5,211.00	39.44	99.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	97,177.00	97,177.00	.0
312-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	8,796.00	8,796.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL FUND EXPENDITURES	3,382.00	51,616.22	483,717.00	432,100.78	10.7
NET REVENUE OVER EXPENDITURES	4,340.50	24,785.34	(133,413.00)	(158,198.34)	18.6

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		10,022.37	
	TOTAL ASSETS			10,022.37

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,758.71	
	REVENUE OVER EXPENDITURES - YTD	(3,736.34)		
	BALANCE - CURRENT DATE		(3,736.34)	
	TOTAL FUND EQUITY			10,022.37
	TOTAL LIABILITIES AND EQUITY			10,022.37

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.15	1.40	10.00	8.60	14.0
TOTAL INVESTMENT EARNINGS	.15	1.40	10.00	8.60	14.0
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	.00	551.00	.00	(551.00)	.0
TOTAL OTHER REVENUE	.00	551.00	.00	(551.00)	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	90.00	1,145.00	1,115.00	(30.00)	102.7
314-380-4862 FOOD BOOTH SALES	200.00	800.00	610.00	(190.00)	131.2
314-380-4864 JAM SALES	.00	987.19	810.00	(177.19)	121.9
314-380-4870 SPONSORSHIP REVENUE	850.00	2,350.00	330.00	(2,020.00)	712.1
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	.00	95.00	95.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	1,140.00	5,282.19	2,960.00	(2,322.19)	178.5
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	.00	115.00	110.00	(5.00)	104.6
TOTAL MISCELLANEOUS REVENUE	.00	115.00	110.00	(5.00)	104.6
<u>TRANSFER FROM GENERAL FUND</u>					
314-390-4910 TRANSFER FROM GENERAL FUND	.00	.00	5,000.00	5,000.00	.0
TOTAL SOURCE 390	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	1,140.15	5,949.59	8,080.00	2,130.41	73.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	1,044.00	1,000.00	(44.00)	104.4
314-490-6122	.00	35.16	700.00	664.84	5.0
314-490-6220	.00	.00	100.00	100.00	.0
314-490-6225	27.57	220.58	.00	(220.58)	.0
314-490-6238	.00	11.16	100.00	88.84	11.2
314-490-6290	.00	950.00	7,450.00	6,500.00	12.8
314-490-6445	.00	313.89	1,400.00	1,086.11	22.4
314-490-6705	80.00	720.00	1,000.00	280.00	72.0
314-490-6714	.00	3,485.11	150.00	(3,335.11)	2323.4
314-490-6810	.00	.00	150.00	150.00	.0
314-490-6812	.00	.00	100.00	100.00	.0
314-490-6814	.00	294.00	500.00	206.00	58.8
314-490-6820	.00	.00	100.00	100.00	.0
314-490-6856	.00	.00	100.00	100.00	.0
314-490-6858	.00	112.03	.00	(112.03)	.0
314-490-6864	.00	2,500.00	3,500.00	1,000.00	71.4
TOTAL MATERIALS & SERVICES	107.57	9,685.93	16,350.00	6,664.07	59.2
TOTAL NON-DEPARTMENTAL	107.57	9,685.93	16,350.00	6,664.07	59.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9899	.00	.00	1,773.00	1,773.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	1,773.00	1,773.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	1,773.00	1,773.00	.0
TOTAL FUND EXPENDITURES	107.57	9,685.93	18,123.00	8,437.07	53.5
NET REVENUE OVER EXPENDITURES	1,032.58	(3,736.34)	(10,043.00)	(6,306.66)	(37.2)

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	13,492.03	
410-1115	CASH IN BANK - LGIP	94,514.84	
	TOTAL ASSETS		108,006.87

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	105,231.59	
	REVENUE OVER EXPENDITURES - YTD	2,775.28	
	BALANCE - CURRENT DATE	2,775.28	
	TOTAL FUND EQUITY		108,006.87
	TOTAL LIABILITIES AND EQUITY		108,006.87

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
410-315-4125 INTEREST EARNED	414.66	2,775.28	200.00	(2,575.28)	1387.6
TOTAL INVESTMENT EARNINGS	414.66	2,775.28	200.00	(2,575.28)	1387.6
<u>SDC REVENUE</u>					
410-345-4510 PARK SDC FEES	.00	.00	1,004.00	1,004.00	.0
TOTAL SDC REVENUE	.00	.00	1,004.00	1,004.00	.0
TOTAL FUND REVENUE	414.66	2,775.28	1,204.00	(1,571.28)	230.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
410-700-8520	.00	.00	93,275.00	93,275.00	.0
	.00	.00	93,275.00	93,275.00	.0
	.00	.00	93,275.00	93,275.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
410-900-9895	.00	.00	8,443.00	8,443.00	.0
	.00	.00	8,443.00	8,443.00	.0
	.00	.00	8,443.00	8,443.00	.0
	.00	.00	101,718.00	101,718.00	.0
NET REVENUE OVER EXPENDITURES	414.66	2,775.28	(100,514.00)	(103,289.28)	2.8

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	14,080.39	
412-1115	CASH IN BANK - LGIP	69,876.32	
	TOTAL ASSETS		<u>83,956.71</u>

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	81,857.73	
	REVENUE OVER EXPENDITURES - YTD	2,098.98	
	BALANCE - CURRENT DATE	2,098.98	
	TOTAL FUND EQUITY		<u>83,956.71</u>
	TOTAL LIABILITIES AND EQUITY		<u>83,956.71</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	306.63	2,098.98	150.00	(1,948.98)	1399.3
TOTAL INVESTMENT EARNINGS	306.63	2,098.98	150.00	(1,948.98)	1399.3
<u>SDC REVENUE</u>					
412-345-4512 TRANSPORTATION SDC	.00	.00	592.00	592.00	.0
TOTAL SDC REVENUE	.00	.00	592.00	592.00	.0
TOTAL FUND REVENUE	306.63	2,098.98	742.00	(1,356.98)	282.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	64,838.00	64,838.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	64,838.00	64,838.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	64,838.00	64,838.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
412-900-9898 RESERVED FOR FUTURE USE - STRE	.00	.00	5,869.00	5,869.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	5,869.00	5,869.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	5,869.00	5,869.00	.0
TOTAL FUND EXPENDITURES	.00	.00	70,707.00	70,707.00	.0
NET REVENUE OVER EXPENDITURES	306.63	2,098.98	(69,965.00)	(72,063.98)	3.0

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	16,676.44	
430-1115	CASH IN BANK - LGIP	435,295.11	
	TOTAL ASSETS		451,971.55

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	438,834.75	
	REVENUE OVER EXPENDITURES - YTD	13,136.80	
	BALANCE - CURRENT DATE	13,136.80	
	TOTAL FUND EQUITY		451,971.55
	TOTAL LIABILITIES AND EQUITY		451,971.55

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
430-315-4125	INTEREST EARNED	1,909.00	13,376.80	500.00	(12,876.80)	2675.4
	TOTAL INVESTMENT EARNINGS	1,909.00	13,376.80	500.00	(12,876.80)	2675.4
<u>SDC REVENUE</u>						
430-345-4530	WATER SDC	.00	.00	9,100.00	9,100.00	.0
	TOTAL SDC REVENUE	.00	.00	9,100.00	9,100.00	.0
<u>TRANSFERS IN</u>						
430-390-4930	TRANSFER FROM WATER FUND	.00	.00	65,548.00	65,548.00	.0
	TOTAL TRANSFERS IN	.00	.00	65,548.00	65,548.00	.0
	TOTAL FUND REVENUE	1,909.00	13,376.80	75,148.00	61,771.20	17.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

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	240.00	.00	(240.00)	.0
TOTAL MATERIALS & SERVICES	.00	240.00	.00	(240.00)	.0
TOTAL NON-DEPARTMENTAL	.00	240.00	.00	(240.00)	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
430-900-9893 RESERVED FOR FUTURE USE - WATE	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL FUND EXPENDITURES	.00	240.00	425,520.00	425,280.00	.1
NET REVENUE OVER EXPENDITURES	1,909.00	13,136.80	(350,372.00)	(363,508.80)	3.8

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	18,016.34	
440-1115	CASH IN BANK - LGIP	72,977.65	
	TOTAL ASSETS		90,993.99

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	140,993.01	
	REVENUE OVER EXPENDITURES - YTD	(49,999.02)	
	BALANCE - CURRENT DATE	(49,999.02)	
	TOTAL FUND EQUITY		90,993.99
	TOTAL LIABILITIES AND EQUITY		90,993.99

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
440-315-4125	INTEREST EARNED	320.29	2,812.00	500.00	(2,312.00)	562.4
	TOTAL INVESTMENT EARNINGS	320.29	2,812.00	500.00	(2,312.00)	562.4
<u>SDC REVENUE</u>						
440-345-4540	SEWER SDC	.00	1,071.00	1,071.00	.00	100.0
	TOTAL SDC REVENUE	.00	1,071.00	1,071.00	.00	100.0
	TOTAL FUND REVENUE	320.29	3,883.00	1,571.00	(2,312.00)	247.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

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	53,882.02	62,000.00	8,117.98	86.9
TOTAL MATERIALS & SERVICES	.00	53,882.02	62,000.00	8,117.98	86.9
TOTAL NON-DEPARTMENTAL	.00	53,882.02	62,000.00	8,117.98	86.9
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	52,941.00	52,941.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	52,941.00	52,941.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	52,941.00	52,941.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
440-900-9897 RESERVED FOR FUTURE USE - SEWE	.00	.00	4,792.00	4,792.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,792.00	4,792.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,792.00	4,792.00	.0
TOTAL FUND EXPENDITURES	.00	53,882.02	119,733.00	65,850.98	45.0
NET REVENUE OVER EXPENDITURES	320.29	(49,999.02)	(118,162.00)	(68,162.98)	(42.3)

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	5,520.14	
445-1115	CASH IN BANK - LGIP	82,044.31	
	TOTAL ASSETS		87,564.45

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	85,325.00	
	REVENUE OVER EXPENDITURES - YTD	2,239.45	
	BALANCE - CURRENT DATE	2,239.45	
	TOTAL FUND EQUITY		87,564.45
	TOTAL LIABILITIES AND EQUITY		87,564.45

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	359.85	2,239.45	200.00	(2,039.45)	1119.7
TOTAL INVESTMENT EARNINGS	359.85	2,239.45	200.00	(2,039.45)	1119.7
<u>SDC REVENUE</u>					
445-345-4545 STORM DRAINAGE SDC	.00	.00	1,000.00	1,000.00	.0
TOTAL SDC REVENUE	.00	.00	1,000.00	1,000.00	.0
TOTAL FUND REVENUE	359.85	2,239.45	1,200.00	(1,039.45)	186.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

STORMWATER SDC FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	75,456.00	75,456.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,456.00	75,456.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,456.00	75,456.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
445-900-9897 RESERVED FOR FUTURE USE-STORM	.00	.00	6,921.00	6,921.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	6,921.00	6,921.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	6,921.00	6,921.00	.0
TOTAL FUND EXPENDITURES	.00	.00	82,377.00	82,377.00	.0
NET REVENUE OVER EXPENDITURES	359.85	2,239.45	(81,177.00)	(83,416.45)	2.8

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,403.60	
520-1115	CASH IN BANK - LGIP	32,109.38	
	TOTAL ASSETS		41,512.98

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	40,351.72	
	REVENUE OVER EXPENDITURES - YTD	1,161.26	
	BALANCE - CURRENT DATE	1,161.26	
	TOTAL FUND EQUITY		41,512.98
	TOTAL LIABILITIES AND EQUITY		41,512.98

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	140.95	1,161.26	500.00	(661.26)	232.3
	TOTAL INVESTMENT EARNINGS	140.95	1,161.26	500.00	(661.26)	232.3
	TOTAL FUND REVENUE	140.95	1,161.26	500.00	(661.26)	232.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

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	40,507.00	40,507.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,507.00	40,507.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,507.00	40,507.00	.0
TOTAL FUND EXPENDITURES	.00	.00	40,507.00	40,507.00	.0
NET REVENUE OVER EXPENDITURES	140.95	1,161.26	(40,007.00)	(41,168.26)	2.9

CITY OF LOWELL
 BALANCE SHEET
 MARCH 31, 2024

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,755.18	
521-1115	CASH IN BANK - LGIP	10,703.09	
	TOTAL ASSETS		<u>16,458.27</u>

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,070.81	
	REVENUE OVER EXPENDITURES - YTD	387.46	
	BALANCE - CURRENT DATE	387.46	
	TOTAL FUND EQUITY		<u>16,458.27</u>
	TOTAL LIABILITIES AND EQUITY		<u>16,458.27</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	47.02	387.46	200.00	(187.46)	193.7
	TOTAL INVESTMENT EARNINGS	47.02	387.46	200.00	(187.46)	193.7
	TOTAL FUND REVENUE	47.02	387.46	200.00	(187.46)	193.7

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

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	16,222.00	16,222.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	16,222.00	16,222.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	16,222.00	16,222.00	.0
TOTAL FUND EXPENDITURES	.00	.00	16,222.00	16,222.00	.0
NET REVENUE OVER EXPENDITURES	47.02	387.46	(16,022.00)	(16,409.46)	2.4

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 APRIL 30, 2024

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	474,108.75
999-1115	CASH IN BANK - LGIP	1,272,691.56
		1,746,800.31
	TOTAL COMBINED CASH	1,746,800.31
999-1110	CASH ALLOCATED TO FUNDS	(1,746,800.31)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	222,185.73
220	ALLOCATION TO BUILDING FUND	46,465.30
230	ALLOCATION TO WATER FUND	141,994.57
240	ALLOCATION TO SEWER FUND	278,143.84
312	ALLOCATION TO STREET FUND	162,834.26
314	ALLOCATION TO BLACKBERRY JAM FUND	11,319.80
410	ALLOCATION TO PARKS SDC FUND	108,408.92
412	ALLOCATION TO STREETS SDC FUND	84,254.02
430	ALLOCATION TO WATER SDC FUND	453,822.45
440	ALLOCATION TO SEWER SDC FUND	91,304.56
445	ALLOCATION TO STORMWATER SDC FUND	87,913.34
520	ALLOCATION TO WATER RESERVE FUND	41,649.65
521	ALLOCATION TO SEWER RESERVE FUND	16,503.87
		1,746,800.31
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,746,800.31
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,746,800.31)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	77,189.88	
110-1115	CASH IN BANK - LGIP	144,995.85	
110-1120	PETTY CASH	250.00	
110-1710	LAND	2,588,360.20	
110-1720	BUILDINGS & FACILITIES	1,016,818.56	
110-1730	EQUIPMENT & FURNISHINGS	86,009.96	
110-1740	VEHICLES & ROLLING STOCK	40,847.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	31,145.93	
110-1820	AD - BUILDINGS & FACILITIES	(238,524.60)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(16,777.71)	
110-1840	AD - VEHICLES & ROLLING STOCK	(22,062.96)	
110-1850	AD - INFRASTRUCTURE	(17,900.99)	
	TOTAL ASSETS		<u>3,723,114.61</u>

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	6,376.63	
110-2210	PAYROLL TAXES PAYABLE	2,612.11	
110-2245	HEALTH INSURANCE PAYABLE	862.24	
110-2250	RETIREMENT PAYABLE	2,198.28	
110-2255	DEFERRED COMP PAYABLE	104.48	
110-2510	BAIL HELD	530.00	
110-2525	OTHER DEPOSITS	205.86	
110-2750	LONG TERM DEBT	687,210.00	
	TOTAL LIABILITIES		700,099.60

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	244,822.80	
110-3275	GASB - FIXED ASSETS	3,500,678.88	
110-3277	GAAP - LONG TERM DEBT	(687,210.00)	
	REVENUE OVER EXPENDITURES - YTD	(35,276.67)	
	BALANCE - CURRENT DATE	(35,276.67)	
	TOTAL FUND EQUITY		<u>3,023,015.01</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,723,114.61</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	609.62	193,139.36	179,870.00	(13,269.36)	107.4
110-310-4114	127.87	1,367.90	2,500.00	1,132.10	54.7
TOTAL TAXES	737.49	194,507.26	182,370.00	(12,137.26)	106.7
<u>INVESTMENT EARNINGS</u>					
110-315-4125	740.20	5,373.97	1,252.00	(4,121.97)	429.2
TOTAL INVESTMENT EARNINGS	740.20	5,373.97	1,252.00	(4,121.97)	429.2
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	10,322.55	11,800.00	1,477.45	87.5
110-320-4134	61.27	776.89	780.00	3.11	99.6
110-320-4136	1,383.73	19,338.45	23,680.00	4,341.55	81.7
110-320-4145	.00	33.26	.00	(33.26)	.0
110-320-4148	.00	2,607.70	2,400.00	(207.70)	108.7
TOTAL INTERGOVERNMENTAL	1,445.00	33,078.85	38,660.00	5,581.15	85.6
<u>OPERATING GRANTS</u>					
110-325-4152	.00	19,124.00	10,586.00	(8,538.00)	180.7
110-325-4154	.00	3,500.00	13,809.00	10,309.00	25.4
110-325-4158	.00	2,000.00	3,000.00	1,000.00	66.7
TOTAL OPERATING GRANTS	.00	24,624.00	27,395.00	2,771.00	89.9
<u>CAPITAL GRANTS</u>					
110-328-4155	.00	.00	4,200.00	4,200.00	.0
TOTAL CAPITAL GRANTS	.00	.00	4,200.00	4,200.00	.0
<u>FRANCHISE FEES</u>					
110-330-4310	.00	7,031.60	6,000.00	(1,031.60)	117.2
110-330-4312	.00	58,704.76	55,000.00	(3,704.76)	106.7
110-330-4314	979.54	8,002.54	6,000.00	(2,002.54)	133.4
110-330-4316	94.39	236.94	1,500.00	1,263.06	15.8
110-330-4318	.00	1,346.94	.00	(1,346.94)	.0
110-330-4320	.00	1,828.02	.00	(1,828.02)	.0
TOTAL FRANCHISE FEES	1,073.93	77,150.80	68,500.00	(8,650.80)	112.6

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352	LAND USE & DEVELOPMENT	.00	23,176.30	41,250.00	18,073.70 56.2
110-335-4354	MISC PERMITS & LICENSES	20.00	2,210.00	100.00 (	2,110.00) 2210.0
110-335-4360	DOG LICENSES	76.00	655.00	500.00 (	155.00) 131.0
	TOTAL LICENSES & PERMITS	96.00	26,041.30	41,850.00	15,808.70 62.2
<u>CHARGES FOR SERVICE</u>					
110-340-4410	COPY, FAX, NOTARY & RESEARCH	31.75	355.25	500.00	144.75 71.1
110-340-4415	LIBRARY SALES & SERVICES	.00	56.00	.00 (	56.00) .0
110-340-4416	LIBRARY BOOK SALES	10.00	1,218.91	.00 (	1,218.91) .0
110-340-4417	LIEN SEARCHES	10.00	160.00	500.00	340.00 32.0
110-340-4421	SDC/CET ADMIN FEE	.00	1,494.58	260.00 (	1,234.58) 574.8
110-340-4423	PAY STATION REVENUE	.00	99.22	100.00	.78 99.2
	TOTAL CHARGES FOR SERVICE	51.75	3,383.96	1,360.00 (	2,023.96) 248.8
<u>SDC REVENUE</u>					
110-345-4511	PARKS REIMBURSEMENT SDC	.00	.00	47.00	47.00 .0
	TOTAL SDC REVENUE	.00	.00	47.00	47.00 .0
<u>FINES & FORFEITURES</u>					
110-350-4625	MUNICIPAL COURT REVENUE	660.00	4,267.93	5,000.00	732.07 85.4
	TOTAL FINES & FORFEITURES	660.00	4,267.93	5,000.00	732.07 85.4
<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	711.00	2,500.00	1,789.00 28.4
110-370-4826	PARKS DONATIONS	.00	.00	1,000.00	1,000.00 .0
	TOTAL OTHER REVENUE	.00	711.00	3,500.00	2,789.00 20.3

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849 CAPITAL ASSET DISPOSAL	.00	.00	467,287.00	467,287.00	.0
TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	467,287.00	467,287.00	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4865 LIBRARY CAPITAL CAMPAIGN	250.00	1,150.00	.00	(1,150.00)	.0
110-380-4867 PARKS CAPITAL DONATIONS	2,550.00	2,550.00	.00	(2,550.00)	.0
TOTAL FUNDRAISING & EVENT REVENUE	2,800.00	3,700.00	.00	(3,700.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL FUND REVENUE	7,604.37	372,907.20	1,072,445.00	699,537.80	34.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,585.93	16,625.54	19,123.00	2,497.46	86.9
110-410-5114 CITY CLERK	398.77	4,180.38	4,784.00	603.62	87.4
110-410-5158 MAINTENANCE WORKER I	142.81	1,593.62	2,306.00	712.38	69.1
110-410-5220 OVERTIME	.00	27.60	69.00	41.40	40.0
110-410-5315 SOCIAL SECURITY/MEDICARE	162.75	1,715.61	2,010.00	294.39	85.4
110-410-5320 WORKER'S COMP	.61	401.16	502.00	100.84	79.9
110-410-5350 UNEMPLOYMENT	.00	.00	1,665.00	1,665.00	.0
110-410-5410 HEALTH INSURANCE	272.60	3,606.01	4,160.00	553.99	86.7
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	449.76	4,741.01	6,815.00	2,073.99	69.6
TOTAL PERSONAL SERVICES	3,013.23	32,890.93	41,434.00	8,543.07	79.4
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	9,820.00	6,205.00	(3,615.00)	158.3
110-410-6112 LEGAL SERVICES	114.00	44,270.48	40,741.00	(3,529.48)	108.7
110-410-6114 FINANCIAL SERVICES	1,019.20	11,900.80	14,231.00	2,330.20	83.6
110-410-6122 IT SERVICES	.00	100.00	13,882.00	13,782.00	.7
110-410-6124 COPIER CONTRACT	220.48	2,174.52	1,200.00	(974.52)	181.2
110-410-6128 OTHER CONTRACT SERVICES	261.17	1,152.84	2,801.00	1,648.16	41.2
110-410-6210 INSURANCE & BONDS	.00	2,768.72	1,452.00	(1,316.72)	190.7
110-410-6220 POSTAGE, PRINTING, PUBLICATION	294.58	1,204.20	3,604.00	2,399.80	33.4
110-410-6222 NEWSLETTER EXPENDITURE	.00	602.31	.00	(602.31)	.0
110-410-6225 SOFTWARE & SUBSCRIPTIONS	461.57	8,346.14	.00	(8,346.14)	.0
110-410-6228 PUBLIC NOTICES	.00	825.22	2,900.00	2,074.78	28.5
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	384.29	2,292.13	3,500.00	1,207.87	65.5
110-410-6234 GENERAL SUPPLIES	.00	384.45	527.00	142.55	73.0
110-410-6238 BANK SERVICE CHARGES	.79	3.29	2,000.00	1,996.71	.2
110-410-6240 TRAVEL & TRAINING	375.00	1,091.62	4,000.00	2,908.38	27.3
110-410-6245 MEMBERSHIPS & DUES	.00	2,722.33	.00	(2,722.33)	.0
110-410-6290 MISCELLANEOUS	.00	570.00	464.00	(106.00)	122.8
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	380.23	500.00	119.77	76.1
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	561.93	.00	(561.93)	.0
110-410-6334 NON-CAPITALIZED ASSETS	1,130.75	1,939.57	2,000.00	60.43	97.0
110-410-6420 WATER SERVICES	67.00	1,208.26	2,030.00	821.74	59.5
110-410-6425 SEWER SERVICES	104.48	1,207.64	3,997.00	2,789.36	30.2
110-410-6430 ELECTRICITY SERVICES	143.11	1,305.49	3,310.00	2,004.51	39.4
110-410-6435 INTERNET SERVICES	7.50	73.50	50.00	(23.50)	147.0
110-410-6440 TELEPHONE SERVICES	91.72	825.14	1,500.00	674.86	55.0
110-410-6445 REFUSE SERVICES	.00	.00	3,000.00	3,000.00	.0
110-410-6510 COUNCIL & COMMITTEE EXPENSES	6.19	157.13	1,000.00	842.87	15.7
110-410-6512 STATE ETHICS COMMISSION	.00	945.68	575.00	(370.68)	164.5
110-410-6705 RENT	184.00	1,194.00	.00	(1,194.00)	.0
TOTAL MATERIALS & SERVICES	4,865.83	100,027.62	115,469.00	15,441.38	86.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	.00	.00	85,000.00	85,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	85,000.00	85,000.00	.0
TOTAL ADMINISTRATION	7,879.06	132,918.55	241,903.00	108,984.45	55.0
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	396.48	4,156.34	4,780.00	623.66	87.0
110-420-5150 PUBLIC WORKS DIRECTOR	337.41	4,287.91	4,800.00	512.09	89.3
110-420-5152 UTILITY WORKER I	816.76	8,466.39	9,802.00	1,335.61	86.4
110-420-5156 TEMPORARY/ SEASONAL	468.00	2,412.00	4,306.00	1,894.00	56.0
110-420-5158 MAINTENANCE WORKER I	714.03	7,967.74	11,532.00	3,564.26	69.1
110-420-5220 OVERTIME	162.26	1,566.77	1,540.00	(26.77)	101.7
110-420-5315 SOCIAL SECURITY/MEDICARE	221.47	2,207.60	2,813.00	605.40	78.5
110-420-5320 WORKER'S COMP	1.24	1,791.67	1,354.00	(437.67)	132.3
110-420-5350 UNEMPLOYMENT	.00	.00	2,280.00	2,280.00	.0
110-420-5410 HEALTH INSURANCE	375.72	4,754.96	5,389.00	634.04	88.2
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	513.06	5,590.62	9,382.00	3,791.38	59.6
TOTAL PERSONAL SERVICES	4,006.43	43,202.00	57,978.00	14,776.00	74.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	.00	.00	1,094.00	1,094.00	.0
110-420-6128	.00	245.00	500.00	255.00	49.0
110-420-6210	.00	2,549.53	2,566.00	16.47	99.4
110-420-6220	11.52	26.99	.00	(26.99)	.0
110-420-6225	189.04	957.65	.00	(957.65)	.0
110-420-6234	.63	719.63	3,000.00	2,280.37	24.0
110-420-6238	1.54	1,599.01	20.00	(1,579.01)	7995.1
110-420-6290	.00	689.34	500.00	(189.34)	137.9
110-420-6320	.00	2,342.69	3,000.00	657.31	78.1
110-420-6324	112.90	1,693.79	2,500.00	806.21	67.8
110-420-6328	.00	1,789.47	.00	(1,789.47)	.0
110-420-6330	.00	1,322.56	3,500.00	2,177.44	37.8
110-420-6339	.00	.00	4,000.00	4,000.00	.0
110-420-6420	612.68	11,603.45	12,661.00	1,057.55	91.7
110-420-6425	411.06	4,792.97	1,981.00	(2,811.97)	242.0
110-420-6430	231.96	1,936.02	2,495.00	558.98	77.6
110-420-6445	.00	109.50	500.00	390.50	21.9
110-420-6535	.00	.00	1,000.00	1,000.00	.0
110-420-6710	108.67	1,617.99	2,500.00	882.01	64.7
TOTAL MATERIALS & SERVICES	1,680.00	33,995.59	41,817.00	7,821.41	81.3
<u>CAPITAL OUTLAY</u>					
110-420-8520	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
TOTAL PARKS & RECREATION	5,686.43	77,197.59	104,795.00	27,597.41	73.7
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	.00	27,267.03	36,231.00	8,963.97	75.3
TOTAL MATERIALS & SERVICES	.00	27,267.03	36,231.00	8,963.97	75.3
TOTAL POLICE	.00	27,267.03	36,231.00	8,963.97	75.3
<u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	396.48	4,156.34	4,780.00	623.66	87.0
110-440-5150 PUBLIC WORKS DIRECTOR	202.44	2,573.10	2,879.00	305.90	89.4
110-440-5220 OVERTIME	21.02	106.88	182.00	75.12	58.7
110-440-5315 SOCIAL SECURITY/MEDICARE	47.42	522.93	601.00	78.07	87.0
110-440-5320 WORKER'S COMP	.14	80.58	160.00	79.42	50.4
110-440-5350 UNEMPLOYMENT	.00	.00	468.00	468.00	.0
110-440-5410 HEALTH INSURANCE	79.15	1,008.59	1,144.00	135.41	88.2
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	131.06	1,445.18	1,943.00	497.82	74.4
TOTAL PERSONAL SERVICES	877.71	9,893.60	12,157.00	2,263.40	81.4
<u>MATERIALS & SERVICES</u>					
110-440-6112 LEGAL SERVICES	450.00	4,423.40	.00 (	4,423.40)	.0
110-440-6116 ENGINEERING SERVICES	148.55	9,794.27	30,000.00	20,205.73	32.7
110-440-6117 PLANNING SERVICES	2,513.43	4,574.61	25,000.00	20,425.39	18.3
110-440-6122 IT SERVICES	.00	.00	360.00	360.00	.0
110-440-6128 OTHER CONTRACT SERVICES	.00	9,456.13	12,000.00	2,543.87	78.8
110-440-6210 INSURANCE & BONDS	.00	.00	371.00	371.00	.0
110-440-6220 POSTAGE, PRINTING, PUBLICATION	.00	37.88	200.00	162.12	18.9
110-440-6225 SOFTWARE & SUBSCRIPTIONS	35.18	177.25	.00 (	177.25)	.0
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	.93	105.41	.00 (	105.41)	.0
110-440-6238 BANK SERVICE CHARGES	.00	158.39	.00 (	158.39)	.0
110-440-6290 MISCELLANEOUS	.00	6.13	.00 (	6.13)	.0
TOTAL MATERIALS & SERVICES	3,148.09	28,733.47	67,931.00	39,197.53	42.3
TOTAL COMMUNITY DEVELOPMENT	4,025.80	38,627.07	80,088.00	41,460.93	48.2
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	2,510.17	19,486.40	21,482.00	1,995.60	90.7
110-450-5156 TEMPORARY/ SEASONAL	333.56	722.36	861.00	138.64	83.9
110-450-5158 MAINTENANCE WORKER I	142.81	1,593.62	2,306.00	712.38	69.1
110-450-5315 SOCIAL SECURITY/MEDICARE	173.39	1,612.78	1,885.00	272.22	85.6
110-450-5320 WORKER'S COMP	1.22	1,295.56	1,026.00 (	269.56)	126.3
110-450-5350 UNEMPLOYMENT	.00	.00	1,560.00	1,560.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	408.63	4,304.09	6,391.00	2,086.91	67.4
TOTAL PERSONAL SERVICES	3,569.78	29,014.81	35,511.00	6,496.19	81.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	.00	.00	1,356.00	1,356.00	.0
110-450-6128	69.97	626.27	9,800.00	9,173.73	6.4
110-450-6210	.00	994.07	10.00	(984.07)	9940.7
110-450-6220	1.17	1,283.10	372.00	(911.10)	344.9
110-450-6224	.00	114.40	.00	(114.40)	.0
110-450-6225	109.65	8,067.29	.00	(8,067.29)	.0
110-450-6230	3.74	222.71	1,816.00	1,593.29	12.3
110-450-6234	31.64	669.59	3,310.00	2,640.41	20.2
110-450-6238	2.32	5.50	200.00	194.50	2.8
110-450-6240	385.00	528.21	1,132.00	603.79	46.7
110-450-6290	.00	.00	450.00	450.00	.0
110-450-6320	.00	661.49	500.00	(161.49)	132.3
110-450-6334	1,376.83	2,638.98	749.00	(1,889.98)	352.3
110-450-6420	71.56	1,214.65	1,540.00	325.35	78.9
110-450-6425	111.33	1,027.32	492.00	(535.32)	208.8
110-450-6430	205.63	1,830.93	1,605.00	(225.93)	114.1
110-450-6435	.00	.00	50.00	50.00	.0
110-450-6445	.00	.00	1,000.00	1,000.00	.0
110-450-6530	.00	864.23	1,000.00	135.77	86.4
110-450-6780	.00	9,821.57	.00	(9,821.57)	.0
TOTAL MATERIALS & SERVICES	2,368.84	30,570.31	25,382.00	(5,188.31)	120.4
<u>CAPITAL OUTLAY</u>					
110-450-8335	.00	839.09	3,200.00	2,360.91	26.2
110-450-8375	.00	.00	6,000.00	6,000.00	.0
TOTAL CAPITAL OUTLAY	.00	839.09	9,200.00	8,360.91	9.1
TOTAL LIBRARY	5,938.62	60,424.21	70,093.00	9,668.79	86.2
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	396.48	4,156.34	4,780.00	623.66	87.0
110-460-5315	30.33	317.87	516.00	198.13	61.6
110-460-5320	.09	50.68	137.00	86.32	37.0
110-460-5350	.00	.00	303.00	303.00	.0
110-460-5410	33.79	448.23	519.00	70.77	86.4
110-460-5450	83.82	878.69	1,239.00	360.31	70.9
TOTAL PERSONAL SERVICES	544.51	5,851.81	7,494.00	1,642.19	78.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	171.50	500.00	328.50	34.3
110-460-6220 POSTAGE, PRINTING, PUBLICATION	.00	106.03	.00	(106.03)	.0
110-460-6225 SOFTWARE & SUBSCRIPTIONS	1.48	8.75	.00	(8.75)	.0
110-460-6234 GENERAL SUPPLIES	.93	61.84	100.00	38.16	61.8
110-460-6238 BANK SERVICE CHARGES	.31	3.36	100.00	96.64	3.4
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
110-460-6540 DOG/CAT CONTROL	.00	96.11	100.00	3.89	96.1
TOTAL MATERIALS & SERVICES	2.72	447.59	1,900.00	1,452.41	23.6

TOTAL CODE ENFORCEMENT	547.23	6,299.40	9,394.00	3,094.60	67.1
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TOURISM

<u>MATERIALS & SERVICES</u>					
110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
110-470-6224 MARKETING	.00	300.00	500.00	200.00	60.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	67.30	634.84	5,936.00	5,301.16	10.7
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	67.30	934.84	10,586.00	9,651.16	8.8

TOTAL TOURISM	67.30	934.84	10,586.00	9,651.16	8.8
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	396.48	4,156.34	4,780.00	623.66	87.0
110-480-5114 CITY CLERK	199.38	2,090.17	2,393.00	302.83	87.4
110-480-5220 OVERTIME	.00	13.80	35.00	21.20	39.4
110-480-5315 SOCIAL SECURITY/MEDICARE	45.58	478.88	552.00	73.12	86.8
110-480-5320 WORKER'S COMP	.18	100.49	129.00	28.51	77.9
110-480-5350 UNEMPLOYMENT	.00	.00	458.00	458.00	.0
110-480-5410 HEALTH INSURANCE	102.49	1,354.76	1,565.00	210.24	86.6
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	125.97	1,323.52	1,869.00	545.48	70.8
TOTAL PERSONAL SERVICES	870.08	9,517.96	11,781.00	2,263.04	80.8
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	250.00	1,000.00	1,250.00	250.00	80.0
110-480-6121 BAILIFF CONTRACT	.00	190.02	1,500.00	1,309.98	12.7
110-480-6128 OTHER CONTRACT SERVICES	.00	894.46	1,000.00	105.54	89.5
110-480-6220 POSTAGE, PRINTING, PUBLICATION	.00	16.46	109.00	92.54	15.1
110-480-6225 SOFTWARE & SUBSCRIPTIONS	1.48	8.73	.00	(8.73)	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	.93	87.80	.00	(87.80)	.0
110-480-6238 BANK SERVICE CHARGES	9.42	51.55	150.00	98.45	34.4
110-480-6560 STATE ASSESSMENTS	.00	350.00	1,023.00	673.00	34.2
110-480-6565 COURT COLLECTION FEES	.00	23.00	80.00	57.00	28.8
TOTAL MATERIALS & SERVICES	261.83	2,622.02	5,112.00	2,489.98	51.3
TOTAL MUNICIPAL COURT	1,131.91	12,139.98	16,893.00	4,753.02	71.9
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	11,395.05	11,395.05	11,396.00	.95	100.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	8,903.35	8,903.35	8,904.00	.65	100.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	5,103.70	145,041.00	139,937.30	3.5
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	4,593.28	85,184.00	80,590.72	5.4
110-800-7511 LOAN INTEREST - LIBRARY/CITY	11,254.47	11,254.47	11,255.00	.53	100.0
110-800-7512 LOAN INTEREST - ROLLING ROCK	8,793.51	8,793.51	8,794.00	.49	100.0
110-800-7513 LOAN INTEREST - OEDD LIBRARY	.00	1,227.29	9,740.00	8,512.71	12.6
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	1,104.55	6,135.00	5,030.45	18.0
TOTAL DEBT SERVICES	40,346.38	52,375.20	286,449.00	234,073.80	18.3
TOTAL DEBT SERVICE	40,346.38	52,375.20	286,449.00	234,073.80	18.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9113 TRANSFER TO BLACKBERRY JAM	.00	.00	5,000.00	5,000.00	.0
110-900-9140 TRANSFER TO SEWER FUND	.00	.00	76,200.00	76,200.00	.0
110-900-9590 CONTINGENCY	.00	.00	130,390.00	130,390.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	74,885.00	74,885.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	286,475.00	286,475.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	286,475.00	286,475.00	.0
TOTAL FUND EXPENDITURES	65,622.73	408,183.87	1,142,907.00	734,723.13	35.7
NET REVENUE OVER EXPENDITURES	(58,018.36)	(35,276.67)	(70,462.00)	(35,185.33)	(50.1)

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	26,250.66	
220-1115	CASH IN BANK - LGIP	20,214.64	
	TOTAL ASSETS		46,465.30

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	486.64	
220-2210	PAYROLL TAXES PAYABLE	233.00	
220-2245	HEALTH INSURANCE PAYABLE	154.32	
220-2250	RETIREMENT PAYABLE	198.25	
220-2255	DEFERRED COMP PAYABLE	21.55	
	TOTAL LIABILITIES		1,093.76

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	68,792.87	
	REVENUE OVER EXPENDITURES - YTD	(23,421.33)	
	BALANCE - CURRENT DATE	(23,421.33)	
	TOTAL FUND EQUITY		45,371.54
	TOTAL LIABILITIES AND EQUITY		46,465.30

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	86.03	223.08	10.00	(213.08)	2230.8
TOTAL INVESTMENT EARNINGS	86.03	223.08	10.00	(213.08)	2230.8
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	668.91	4,597.31	80,000.00	75,402.69	5.8
220-335-4358 ELECTRICAL PERMIT FEES	277.76	2,153.76	7,143.00	4,989.24	30.2
TOTAL LICENSES & PERMITS	946.67	6,751.07	87,143.00	80,391.93	7.8
TOTAL FUND REVENUE	1,032.70	6,974.15	87,153.00	80,178.85	8.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110	158.60	1,662.60	1,912.00	249.40	87.0
220-490-5114	199.38	2,090.12	2,393.00	302.88	87.3
220-490-5150	337.41	4,287.91	4,799.00	511.09	89.4
220-490-5220	35.04	191.92	339.00	147.08	56.6
220-490-5315	55.87	629.92	723.00	93.08	87.1
220-490-5320	.22	120.43	155.00	34.57	77.7
220-490-5350	.00	.00	550.00	550.00	.0
220-490-5410	157.82	2,019.52	2,294.00	274.48	88.0
220-490-5450	154.42	1,740.34	2,300.00	559.66	75.7
	<u>1,098.76</u>	<u>12,742.76</u>	<u>15,465.00</u>	<u>2,722.24</u>	<u>82.4</u>
 <u>MATERIALS & SERVICES</u>					
220-490-6110	.00	1,227.50	1,035.00	(192.50)	118.6
220-490-6114	127.40	1,146.60	.00	(1,146.60)	.0
220-490-6122	.00	.00	1,295.00	1,295.00	.0
220-490-6128	.00	12.26	.00	(12.26)	.0
220-490-6150	56.25	8,432.41	59,147.00	50,714.59	14.3
220-490-6152	114.00	2,010.00	5,000.00	2,990.00	40.2
220-490-6220	.00	36.52	.00	(36.52)	.0
220-490-6225	45.58	229.83	.00	(229.83)	.0
220-490-6230	.93	67.11	.00	(67.11)	.0
220-490-6238	14.62	56.01	300.00	243.99	18.7
220-490-6420	15.40	255.19	500.00	244.81	51.0
220-490-6425	23.98	225.95	500.00	274.05	45.2
220-490-6430	9.02	77.94	300.00	222.06	26.0
220-490-6435	.00	.00	300.00	300.00	.0
220-490-6524	39.72	2,937.12	8,190.00	5,252.88	35.9
220-490-6525	21.00	938.28	1,061.00	122.72	88.4
	<u>467.90</u>	<u>17,652.72</u>	<u>77,628.00</u>	<u>59,975.28</u>	<u>22.7</u>
	 <u>1,566.66</u>	 <u>30,395.48</u>	 <u>93,093.00</u>	 <u>62,697.52</u>	 <u>32.7</u>

OTHER REQUIREMENTS

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
220-900-9590 CONTINGENCY	.00	.00	55,015.00	55,015.00	.0
220-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	4,980.00	4,980.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	59,995.00	59,995.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	59,995.00	59,995.00	.0
TOTAL FUND EXPENDITURES	1,566.66	30,395.48	153,088.00	122,692.52	19.9
NET REVENUE OVER EXPENDITURES	(533.96)	(23,421.33)	(65,935.00)	(42,513.67)	(35.5)

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	102,292.76	
230-1115	CASH IN BANK - LGIP	39,701.81	
230-1510	ACCOUNTS RECEIVABLE	44,543.04	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	35,875.00	
230-1730	EQUIPMENT & FURNISHINGS	40,026.38	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,817,521.42	
230-1820	AD - BUILDINGS & FACILITIES	(21,637.44)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(20,262.82)	
230-1840	AD - VEHICLES & ROLLING STOCK	(22,086.16)	
230-1850	AD - INFRASTRUCTURE	(2,519,273.37)	
	TOTAL ASSETS		<u>2,611,946.28</u>

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	7,577.67	
230-2210	PAYROLL TAXES PAYABLE	3,408.73	
230-2245	HEALTH INSURANCE PAYABLE	2,453.69	
230-2250	RETIREMENT PAYABLE	2,979.04	
230-2255	DEFERRED COMP PAYABLE	261.73	
230-2520	UTILITY DEPOSITS	43,480.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	992,440.97	
	TOTAL LIABILITIES		1,053,711.83

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	37,018.65	
230-3275	GASB - FIXED ASSETS	2,425,408.67	
230-3277	GAAP - LONG TERM DEBT	(992,440.97)	
	REVENUE OVER EXPENDITURES - YTD	<u>88,248.10</u>	
	BALANCE - CURRENT DATE	<u>88,248.10</u>	
	TOTAL FUND EQUITY		<u>1,558,234.45</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,611,946.28</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	391.53	2,158.50	273.00	(1,885.50)	790.7
TOTAL INVESTMENT EARNINGS	391.53	2,158.50	273.00	(1,885.50)	790.7
<u>OPERATING GRANTS</u>					
230-325-4151 WATER - OPERATING GRANTS	.00	1,699.00	.00	(1,699.00)	.0
TOTAL OPERATING GRANTS	.00	1,699.00	.00	(1,699.00)	.0
<u>CAPITAL GRANTS</u>					
230-328-4162 WATER - CAPITAL GRANTS	.00	.00	306,420.00	306,420.00	.0
TOTAL CAPITAL GRANTS	.00	.00	306,420.00	306,420.00	.0
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	.00	.00	3,750.00	3,750.00	.0
TOTAL LICENSES & PERMITS	.00	.00	3,750.00	3,750.00	.0
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	35,136.88	487,573.55	527,651.00	40,077.45	92.4
230-340-4426 BULK WATER SALES	.00	15,176.34	.00	(15,176.34)	.0
230-340-4435 FIRE HYDRANT FEE	403.97	4,379.14	4,595.00	215.86	95.3
230-340-4440 BACKFLOW TESTING	.00	.00	1,500.00	1,500.00	.0
TOTAL CHARGES FOR SERVICE	35,540.85	507,129.03	533,746.00	26,616.97	95.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
230-360-4210 PRINCIPAL PAYMENTS RECIEVED	.00	.00	70,000.00	70,000.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	70,000.00	70,000.00	.0
<u>MISELLANEOUS REVENUE</u>					
230-385-4850 WATER/SEWER PENALTIES	265.00	2,772.50	3,270.00	497.50	84.8
230-385-4895 MISCELLANEOUS REVENUE	.00	4,488.22	1,500.00	(2,988.22)	299.2
TOTAL MISELLANEOUS REVENUE	265.00	7,260.72	4,770.00	(2,490.72)	152.2

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN</u>						
230-390-4940	TRANSFER FROM SEWER FUND	.00	.00	30,000.00	30,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	30,000.00	30,000.00	.0
	TOTAL FUND REVENUE	36,197.38	518,247.25	948,959.00	430,711.75	54.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	2,101.36	22,028.75	25,336.00	3,307.25	87.0
230-490-5114	1,595.07	16,721.18	19,141.00	2,419.82	87.4
230-490-5150	2,766.75	35,161.39	39,351.00	4,189.61	89.4
230-490-5152	3,471.18	35,982.12	41,654.00	5,671.88	86.4
230-490-5156	93.60	482.40	861.00	378.60	56.0
230-490-5158	214.21	2,390.28	3,459.00	1,068.72	69.1
230-490-5220	828.03	7,472.72	8,022.00	549.28	93.2
230-490-5315	846.88	9,198.25	10,545.00	1,346.75	87.2
230-490-5320	3.70	2,286.93	3,848.00	1,561.07	59.4
230-490-5350	.00	.00	8,340.00	8,340.00	.0
230-490-5410	2,480.63	31,619.41	35,915.00	4,295.59	88.0
230-490-5450	2,320.43	25,316.62	34,538.00	9,221.38	73.3
TOTAL PERSONAL SERVICES	16,721.84	188,660.05	231,010.00	42,349.95	81.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	.00	6,137.50	6,206.00	68.50	98.9
230-490-6112	.00	58.27	.00	(58.27)	.0
230-490-6114	637.00	7,438.00	8,894.00	1,456.00	83.6
230-490-6116	.00	5,858.50	23,482.00	17,623.50	25.0
230-490-6122	.00	.00	7,908.00	7,908.00	.0
230-490-6128	88.37	548.81	2,501.00	1,952.19	21.9
230-490-6210	.00	14,381.31	12,276.00	(2,105.31)	117.2
230-490-6220	.00	1,702.09	4,525.00	2,822.91	37.6
230-490-6225	848.38	4,895.21	.00	(4,895.21)	.0
230-490-6230	8.10	557.37	1,250.00	692.63	44.6
230-490-6234	.00	358.54	.00	(358.54)	.0
230-490-6238	344.46	3,987.47	6,900.00	2,912.53	57.8
230-490-6240	104.00	551.99	2,270.00	1,718.01	24.3
230-490-6245	.00	1,107.17	.00	(1,107.17)	.0
230-490-6290	.00	345.48	1,500.00	1,154.52	23.0
230-490-6320	.00	.00	5,500.00	5,500.00	.0
230-490-6324	235.00	7,157.54	15,550.00	8,392.46	46.0
230-490-6330	337.44	15,403.93	20,000.00	4,596.07	77.0
230-490-6334	1,130.72	1,917.33	8,000.00	6,082.67	24.0
230-490-6420	53.82	651.36	1,680.00	1,028.64	38.8
230-490-6425	68.50	683.72	1,180.00	496.28	57.9
230-490-6430	1,332.25	15,009.15	19,930.00	4,920.85	75.3
230-490-6435	117.88	987.74	1,090.00	102.26	90.6
230-490-6440	189.65	3,044.76	3,800.00	755.24	80.1
230-490-6445	.00	96.36	800.00	703.64	12.1
230-490-6710	37.34	37.34	1,520.00	1,482.66	2.5
230-490-6712	11.98	3,955.47	7,250.00	3,294.53	54.6
230-490-6750	2,188.30	26,086.58	22,100.00	(3,986.58)	118.0
230-490-6755	50.40	2,064.10	4,200.00	2,135.90	49.2
230-490-6758	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	7,783.59	125,023.09	195,312.00	70,288.91	64.0
TOTAL NON-DEPARTMENTAL	24,505.43	313,683.14	426,322.00	112,638.86	73.6
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	.00	.00	100,000.00	100,000.00	.0
230-700-8540	52,556.53	57,976.95	316,420.00	258,443.05	18.3
TOTAL CAPITAL OUTLAY	52,556.53	57,976.95	416,420.00	358,443.05	13.9
TOTAL CAPITAL OUTLAY	52,556.53	57,976.95	416,420.00	358,443.05	13.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
230-800-7122	.00	5,218.17	5,219.00	.83	100.0
230-800-7124	17,938.17	17,938.17	17,939.00	.83	100.0
230-800-7125	.00	7,811.33	7,812.00	.67	100.0
230-800-7126	.00	.00	11,932.00	11,932.00	.0
230-800-7522	.00	2,204.33	2,205.00	.67	100.0
230-800-7524	21,441.83	21,441.83	21,442.00	.17	100.0
230-800-7525	.00	3,725.23	3,726.00	.77	100.0
230-800-7526	.00	.00	5,600.00	5,600.00	.0
TOTAL DEBT SERVICES	39,380.00	58,339.06	75,875.00	17,535.94	76.9
TOTAL DEBT SERVICE	39,380.00	58,339.06	75,875.00	17,535.94	76.9
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
230-900-9140	.00	.00	20,342.00	20,342.00	.0
230-900-9590	.00	.00	20,000.00	20,000.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,342.00	40,342.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,342.00	40,342.00	.0
TOTAL FUND EXPENDITURES	116,441.96	429,999.15	958,959.00	528,959.85	44.8
NET REVENUE OVER EXPENDITURES	(80,244.58)	88,248.10	(10,000.00)	(98,248.10)	882.5

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	111,875.36	
240-1115	CASH IN BANK - LGIP	166,268.48	
240-1510	ACCOUNTS RECEIVABLE	40,890.73	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	89,114.40	
240-1730	EQUIPMENT & FURNISHINGS	93,182.36	
240-1740	VEHICLES & ROLLING STOCK	21,779.50	
240-1750	INFRASTRUCTURE	4,959,303.28	
240-1820	AD - BUILDINGS & FACILITIES	(48,362.85)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(40,882.82)	
240-1840	AD - VEHICLES & ROLLING STOCK	(9,800.78)	
240-1850	AD - INFRASTRUCTURE	(3,110,069.48)	
	TOTAL ASSETS		<u>2,284,298.18</u>

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	7,577.69	
240-2210	PAYROLL TAXES PAYABLE	3,408.70	
240-2245	HEALTH INSURANCE PAYABLE	2,453.70	
240-2250	RETIREMENT PAYABLE	2,979.04	
240-2255	DEFERRED COMP PAYABLE	261.73	
240-2750	LONG TERM DEBT	481,238.21	
	TOTAL LIABILITIES		497,919.07

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	232,418.87	
240-3275	GASB - FIXED ASSETS	1,965,263.61	
240-3277	GAAP - LONG TERM DEBT	(481,238.21)	
	REVENUE OVER EXPENDITURES - YTD	<u>69,934.84</u>	
	BALANCE - CURRENT DATE	<u>69,934.84</u>	
	TOTAL FUND EQUITY		<u>1,786,379.11</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,284,298.18</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125	810.92	5,616.18	1,000.00	(4,616.18)	561.6
	810.92	5,616.18	1,000.00	(4,616.18)	561.6
<u>LICENSES & PERMITS</u>					
240-335-4370	.00	115.00	115.00	.00	100.0
	.00	115.00	115.00	.00	100.0
<u>CHARGES FOR SERVICE</u>					
240-340-4425	39,541.83	428,798.93	483,366.00	54,567.07	88.7
240-340-4426	.00	40,706.50	.00	(40,706.50)	.0
	39,541.83	469,505.43	483,366.00	13,860.57	97.1
<u>SDC REVENUE</u>					
240-345-4541	.00	618.00	618.00	.00	100.0
	.00	618.00	618.00	.00	100.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
240-360-4225	.00	.00	90,000.00	90,000.00	.0
	.00	.00	90,000.00	90,000.00	.0
<u>MISCELLANEOUS REVENUE</u>					
240-385-4850	265.00	2,607.50	1,500.00	(1,107.50)	173.8
240-385-4895	.00	.00	500.00	500.00	.0
	265.00	2,607.50	2,000.00	(607.50)	130.4
<u>TRANSFERS IN</u>					
240-390-4910	.00	.00	76,200.00	76,200.00	.0
240-390-4930	.00	.00	20,342.00	20,342.00	.0
	.00	.00	96,542.00	96,542.00	.0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	40,617.75	478,462.11	673,641.00	195,178.89	71.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	CITY ADMINISTRATOR	2,101.36	22,028.75	25,336.00	3,307.25 87.0
240-490-5114	CITY CLERK	1,595.07	16,721.18	19,141.00	2,419.82 87.4
240-490-5150	PUBLIC WORKS DIRECTOR	2,766.75	35,161.39	39,351.00	4,189.61 89.4
240-490-5152	UTILITY WORKER I	3,471.18	35,982.10	41,654.00	5,671.90 86.4
240-490-5156	TEMPORARY/ SEASONAL	93.60	482.40	861.00	378.60 56.0
240-490-5158	MAINTENANCE WORKER I	214.21	2,390.28	3,459.00	1,068.72 69.1
240-490-5220	OVERTIME	828.03	7,472.74	8,022.00	549.26 93.2
240-490-5315	SOCIAL SECURITY/MEDICARE	846.89	9,198.13	10,545.00	1,346.87 87.2
240-490-5320	WORKER'S COMP	3.68	2,286.96	3,865.00	1,578.04 59.2
240-490-5350	UNEMPLOYMENT	.00	.00	8,340.00	8,340.00 .0
240-490-5410	HEALTH INSURANCE	2,480.65	31,619.40	35,915.00	4,295.60 88.0
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,320.44	25,316.43	34,511.00	9,194.57 73.4
	TOTAL PERSONAL SERVICES	16,721.86	188,659.76	231,000.00	42,340.24 81.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	7,387.50	6,206.00	(1,181.50)	119.0
240-490-6114	637.00	5,915.00	8,894.00	2,979.00	66.5
240-490-6116	7,006.37	27,167.87	18,009.00	(9,158.87)	150.9
240-490-6122	.00	.00	6,000.00	6,000.00	.0
240-490-6128	88.37	2,023.80	4,701.00	2,677.20	43.1
240-490-6210	.00	13,031.90	11,672.00	(1,359.90)	111.7
240-490-6220	312.00	1,513.86	2,700.00	1,186.14	56.1
240-490-6225	848.38	4,455.91	.00	(4,455.91)	.0
240-490-6230	8.10	557.36	750.00	192.64	74.3
240-490-6238	388.20	3,583.70	4,000.00	416.30	89.6
240-490-6240	.00	1,266.00	2,770.00	1,504.00	45.7
240-490-6245	.00	132.18	.00	(132.18)	.0
240-490-6290	.00	.00	500.00	500.00	.0
240-490-6320	.00	.00	5,000.00	5,000.00	.0
240-490-6324	1,830.00	3,745.49	9,300.00	5,554.51	40.3
240-490-6330	.00	13,598.93	15,000.00	1,401.07	90.7
240-490-6334	1,130.72	2,673.22	12,000.00	9,326.78	22.3
240-490-6420	534.02	8,744.36	11,256.00	2,511.64	77.7
240-490-6425	616.59	6,153.57	8,860.00	2,706.43	69.5
240-490-6430	2,040.36	20,702.04	25,500.00	4,797.96	81.2
240-490-6435	101.69	1,683.29	1,660.00	(23.29)	101.4
240-490-6440	69.35	1,166.52	3,225.00	2,058.48	36.2
240-490-6445	.00	96.36	9,600.00	9,503.64	1.0
240-490-6520	.00	3,689.00	4,300.00	611.00	85.8
240-490-6710	135.06	1,452.88	3,150.00	1,697.12	46.1
240-490-6712	11.98	6,554.58	2,100.00	(4,454.58)	312.1
240-490-6750	857.30	17,922.26	22,315.00	4,392.74	80.3
240-490-6755	784.80	10,807.20	17,220.00	6,412.80	62.8
240-490-6758	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	17,400.29	166,024.78	219,188.00	53,163.22	75.8
TOTAL NON-DEPARTMENTAL	34,122.15	354,684.54	450,188.00	95,503.46	78.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	.00	.00	5,000.00	5,000.00	.0
240-700-8550	.00	668.00	125,000.00	124,332.00	.5
TOTAL CAPITAL OUTLAY	.00	668.00	130,000.00	129,332.00	.5
TOTAL CAPITAL OUTLAY	.00	668.00	130,000.00	129,332.00	.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL - G02002	.00	23,981.00	23,981.00	.00 100.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	5,218.17	5,219.00	.83 100.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	7,171.90	7,171.90	7,172.00	.10 100.0
240-800-7510	LOAN INTEREST - G02002	.00	6,027.23	6,028.00	.77 100.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
240-800-7524	LOAN INTEREST - RUS 92-05	8,572.10	8,572.10	8,573.00	.90 100.0
	TOTAL DEBT SERVICES	15,744.00	53,174.73	53,178.00	3.27 100.0
	TOTAL DEBT SERVICE	15,744.00	53,174.73	53,178.00	3.27 100.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
240-900-9130	TRANSFER TO WATER FUND	.00	.00	30,000.00	30,000.00 .0
240-900-9590	CONTINGENCY	.00	.00	77,425.00	77,425.00 .0
240-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	39,157.00	39,157.00 .0
	TOTAL OTHER REQUIREMENTS	.00	.00	146,582.00	146,582.00 .0
	TOTAL OTHER REQUIREMENTS	.00	.00	146,582.00	146,582.00 .0
	TOTAL FUND EXPENDITURES	49,866.15	408,527.27	779,948.00	371,420.73 52.4
	NET REVENUE OVER EXPENDITURES	(9,248.40)	69,934.84	(106,307.00)	(176,241.84) 65.8

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	62,234.74	
312-1115	CASH IN BANK - LGIP	100,599.52	
312-1710	LAND	93,558.00	
312-1720	BUILDINGS & FACILITIES	528.00	
312-1730	EQUIPMENT & FURNISHINGS	6,061.05	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	2,344,523.75	
312-1820	AD - BUILDINGS & FACILITIES	(105.60)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(2,574.01)	
312-1840	AD - VEHICLES & ROLLING STOCK	(5,084.91)	
312-1850	AD - INFRASTRUCTURE	(513,739.16)	
	TOTAL ASSETS		<u>2,097,301.21</u>

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	992.21	
312-2210	PAYROLL TAXES PAYABLE	439.17	
312-2245	HEALTH INSURANCE PAYABLE	238.07	
312-2250	RETIREMENT PAYABLE	336.77	
312-2255	DEFERRED COMP PAYABLE	31.55	
312-2750	LONG TERM DEBT	76,252.54	
	TOTAL LIABILITIES		78,290.31

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	130,803.86	
312-3275	GASB - FIXED ASSETS	1,934,466.95	
312-3277	GAAP - LONG TERM DEBT	(76,252.54)	
	REVENUE OVER EXPENDITURES - YTD	<u>29,992.63</u>	
	BALANCE - CURRENT DATE	<u>29,992.63</u>	
	TOTAL FUND EQUITY		<u>2,019,010.90</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,097,301.21</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	426.83	3,028.15	200.00	(2,828.15)	1514.1
TOTAL INVESTMENT EARNINGS	426.83	3,028.15	200.00	(2,828.15)	1514.1
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE HWY STREET TAX	8,104.14	81,904.38	80,000.00	(1,904.38)	102.4
TOTAL INTERGOVERNMENTAL	8,104.14	81,904.38	80,000.00	(1,904.38)	102.4
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	.00	.00	104.00	104.00	.0
TOTAL SDC REVENUE	.00	.00	104.00	104.00	.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
312-360-4225 LOAN PROCEEDS	.00	.00	270,000.00	270,000.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	270,000.00	270,000.00	.0
TOTAL FUND REVENUE	8,530.97	84,932.53	350,304.00	265,371.47	24.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110	396.48	4,156.34	4,780.00	623.66	87.0
312-490-5150	337.41	4,287.91	4,799.00	511.09	89.4
312-490-5152	408.38	4,233.22	4,900.00	666.78	86.4
312-490-5156	187.20	964.80	1,722.00	757.20	56.0
312-490-5220	98.65	872.48	922.00	49.52	94.6
312-490-5315	109.24	1,110.64	1,311.00	200.36	84.7
312-490-5320	.47	598.07	721.00	122.93	83.0
312-490-5350	.00	.00	1,038.00	1,038.00	.0
312-490-5410	242.63	3,068.34	3,477.00	408.66	88.3
312-490-5450	262.31	2,864.43	4,290.00	1,425.57	66.8
TOTAL PERSONAL SERVICES	2,042.77	22,156.23	27,960.00	5,803.77	79.2
<u>MATERIALS & SERVICES</u>					
312-490-6110	.00	1,477.50	1,035.00	(442.50)	142.8
312-490-6112	.00	9,200.00	.00	(9,200.00)	.0
312-490-6114	127.40	1,851.60	3,558.00	1,706.40	52.0
312-490-6116	.00	(7,400.00)	19,147.00	26,547.00	(38.7)
312-490-6122	.00	.00	220.00	220.00	.0
312-490-6128	.00	1,234.04	10,000.00	8,765.96	12.3
312-490-6210	.00	4,989.87	4,263.00	(726.87)	117.1
312-490-6220	.00	1.35	.00	(1.35)	.0
312-490-6225	167.03	837.21	.00	(837.21)	.0
312-490-6230	1.56	35.86	.00	(35.86)	.0
312-490-6234	.00	139.03	500.00	360.97	27.8
312-490-6238	.00	.00	50.00	50.00	.0
312-490-6290	.00	.00	500.00	500.00	.0
312-490-6324	.00	.00	500.00	500.00	.0
312-490-6330	.00	5,062.49	10,000.00	4,937.51	50.6
312-490-6334	.00	.00	2,500.00	2,500.00	.0
312-490-6430	984.92	9,847.86	14,800.00	4,952.14	66.5
312-490-6720	.00	.00	1,500.00	1,500.00	.0
312-490-6724	.00	335.30	1,000.00	664.70	33.5
TOTAL MATERIALS & SERVICES	1,280.91	27,612.11	69,573.00	41,960.89	39.7
TOTAL NON-DEPARTMENTAL	3,323.68	49,768.34	97,533.00	47,764.66	51.0

CAPITAL OUTLAY

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
312-700-8530 STREET IMPROVEMENTS	.00	.00	270,000.00	270,000.00	.0
312-700-8532 SIGNAGE	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
312-800-7125 LOAN PRINCIPAL - L21001	.00	3,501.63	3,541.00	39.37	98.9
312-800-7525 LOAN INTEREST - L21001	.00	1,669.93	1,670.00	.07	100.0
TOTAL DEBT SERVICES	.00	5,171.56	5,211.00	39.44	99.2
TOTAL DEBT SERVICE	.00	5,171.56	5,211.00	39.44	99.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	97,177.00	97,177.00	.0
312-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	8,796.00	8,796.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL FUND EXPENDITURES	3,323.68	54,939.90	483,717.00	428,777.10	11.4
NET REVENUE OVER EXPENDITURES	5,207.29	29,992.63	(133,413.00)	(163,405.63)	22.5

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		11,319.80	
	TOTAL ASSETS			11,319.80

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,758.71	
	REVENUE OVER EXPENDITURES - YTD	(2,438.91)		
	BALANCE - CURRENT DATE		(2,438.91)	
	TOTAL FUND EQUITY			11,319.80
	TOTAL LIABILITIES AND EQUITY			11,319.80

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.18	1.58	10.00	8.42	15.8
TOTAL INVESTMENT EARNINGS	.18	1.58	10.00	8.42	15.8
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	.00	551.00	.00	(551.00)	.0
TOTAL OTHER REVENUE	.00	551.00	.00	(551.00)	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	645.00	1,790.00	1,115.00	(675.00)	160.5
314-380-4862 FOOD BOOTH SALES	600.00	1,400.00	610.00	(790.00)	229.5
314-380-4864 JAM SALES	.00	987.19	810.00	(177.19)	121.9
314-380-4870 SPONSORSHIP REVENUE	200.00	2,550.00	330.00	(2,220.00)	772.7
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	.00	95.00	95.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	1,445.00	6,727.19	2,960.00	(3,767.19)	227.3
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	.00	115.00	110.00	(5.00)	104.6
TOTAL MISCELLANEOUS REVENUE	.00	115.00	110.00	(5.00)	104.6
<u>TRANSFER FROM GENERAL FUND</u>					
314-390-4910 TRANSFER FROM GENERAL FUND	.00	.00	5,000.00	5,000.00	.0
TOTAL SOURCE 390	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	1,445.18	7,394.77	8,080.00	685.23	91.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	1,044.00	1,000.00	(44.00)	104.4
314-490-6122	.00	35.16	700.00	664.84	5.0
314-490-6220	.00	.00	100.00	100.00	.0
314-490-6225	61.34	281.92	.00	(281.92)	.0
314-490-6238	6.41	17.57	100.00	82.43	17.6
314-490-6290	.00	950.00	7,450.00	6,500.00	12.8
314-490-6445	.00	313.89	1,400.00	1,086.11	22.4
314-490-6705	80.00	800.00	1,000.00	200.00	80.0
314-490-6714	.00	3,485.11	150.00	(3,335.11)	2323.4
314-490-6810	.00	.00	150.00	150.00	.0
314-490-6812	.00	.00	100.00	100.00	.0
314-490-6814	.00	294.00	500.00	206.00	58.8
314-490-6820	.00	.00	100.00	100.00	.0
314-490-6856	.00	.00	100.00	100.00	.0
314-490-6858	.00	112.03	.00	(112.03)	.0
314-490-6864	.00	2,500.00	3,500.00	1,000.00	71.4
TOTAL MATERIALS & SERVICES	147.75	9,833.68	16,350.00	6,516.32	60.1
TOTAL NON-DEPARTMENTAL	147.75	9,833.68	16,350.00	6,516.32	60.1
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9899	.00	.00	1,773.00	1,773.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	1,773.00	1,773.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	1,773.00	1,773.00	.0
TOTAL FUND EXPENDITURES	147.75	9,833.68	18,123.00	8,289.32	54.3
NET REVENUE OVER EXPENDITURES	1,297.43	(2,438.91)	(10,043.00)	(7,604.09)	(24.3)

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	13,492.26	
410-1115	CASH IN BANK - LGIP	94,916.66	
	TOTAL ASSETS		<u>108,408.92</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	105,231.59	
	REVENUE OVER EXPENDITURES - YTD	3,177.33	
	BALANCE - CURRENT DATE	3,177.33	
	TOTAL FUND EQUITY		<u>108,408.92</u>
	TOTAL LIABILITIES AND EQUITY		<u>108,408.92</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
410-315-4125 INTEREST EARNED	402.05	3,177.33	200.00	(2,977.33)	1588.7
TOTAL INVESTMENT EARNINGS	402.05	3,177.33	200.00	(2,977.33)	1588.7
<u>SDC REVENUE</u>					
410-345-4510 PARK SDC FEES	.00	.00	1,004.00	1,004.00	.0
TOTAL SDC REVENUE	.00	.00	1,004.00	1,004.00	.0
TOTAL FUND REVENUE	402.05	3,177.33	1,204.00	(1,973.33)	263.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
410-700-8520	.00	.00	93,275.00	93,275.00	.0
	.00	.00	93,275.00	93,275.00	.0
	.00	.00	93,275.00	93,275.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
410-900-9895	.00	.00	8,443.00	8,443.00	.0
	.00	.00	8,443.00	8,443.00	.0
	.00	.00	8,443.00	8,443.00	.0
	.00	.00	101,718.00	101,718.00	.0
	402.05	3,177.33	(100,514.00)	(103,691.33)	3.2

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	14,080.63	
412-1115	CASH IN BANK - LGIP	70,173.39	
	TOTAL ASSETS		<u>84,254.02</u>

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	81,857.73	
	REVENUE OVER EXPENDITURES - YTD	2,396.29	
	BALANCE - CURRENT DATE	2,396.29	
	TOTAL FUND EQUITY		<u>84,254.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>84,254.02</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	297.31	2,396.29	150.00	(2,246.29)	1597.5
TOTAL INVESTMENT EARNINGS	297.31	2,396.29	150.00	(2,246.29)	1597.5
<u>SDC REVENUE</u>					
412-345-4512 TRANSPORTATION SDC	.00	.00	592.00	592.00	.0
TOTAL SDC REVENUE	.00	.00	592.00	592.00	.0
TOTAL FUND REVENUE	297.31	2,396.29	742.00	(1,654.29)	323.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	64,838.00	64,838.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	64,838.00	64,838.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	64,838.00	64,838.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
412-900-9898 RESERVED FOR FUTURE USE - STRE	.00	.00	5,869.00	5,869.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	5,869.00	5,869.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	5,869.00	5,869.00	.0
TOTAL FUND EXPENDITURES	.00	.00	70,707.00	70,707.00	.0
NET REVENUE OVER EXPENDITURES	297.31	2,396.29	(69,965.00)	(72,361.29)	3.4

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	16,676.73	
430-1115	CASH IN BANK - LGIP	437,145.72	
	TOTAL ASSETS		453,822.45

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	438,834.75	
	REVENUE OVER EXPENDITURES - YTD	14,987.70	
	BALANCE - CURRENT DATE	14,987.70	
	TOTAL FUND EQUITY		453,822.45
	TOTAL LIABILITIES AND EQUITY		453,822.45

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
430-315-4125 INTEREST EARNED	1,850.90	15,227.70	500.00	(14,727.70)	3045.5
TOTAL INVESTMENT EARNINGS	1,850.90	15,227.70	500.00	(14,727.70)	3045.5
<u>SDC REVENUE</u>					
430-345-4530 WATER SDC	.00	.00	9,100.00	9,100.00	.0
TOTAL SDC REVENUE	.00	.00	9,100.00	9,100.00	.0
<u>TRANSFERS IN</u>					
430-390-4930 TRANSFER FROM WATER FUND	.00	.00	65,548.00	65,548.00	.0
TOTAL TRANSFERS IN	.00	.00	65,548.00	65,548.00	.0
TOTAL FUND REVENUE	1,850.90	15,227.70	75,148.00	59,920.30	20.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

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	240.00	.00	(240.00)	.0
TOTAL MATERIALS & SERVICES	.00	240.00	.00	(240.00)	.0
TOTAL NON-DEPARTMENTAL	.00	240.00	.00	(240.00)	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
430-900-9893 RESERVED FOR FUTURE USE - WATE	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL FUND EXPENDITURES	.00	240.00	425,520.00	425,280.00	.1
NET REVENUE OVER EXPENDITURES	1,850.90	14,987.70	(350,372.00)	(365,359.70)	4.3

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	18,016.65	
440-1115	CASH IN BANK - LGIP	73,287.91	
	TOTAL ASSETS		<u>91,304.56</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	140,993.01	
	REVENUE OVER EXPENDITURES - YTD	(49,688.45)	
	BALANCE - CURRENT DATE	(49,688.45)	
	TOTAL FUND EQUITY		<u>91,304.56</u>
	TOTAL LIABILITIES AND EQUITY		<u>91,304.56</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
440-315-4125	INTEREST EARNED	310.57	3,122.57	500.00	(2,622.57)	624.5
	TOTAL INVESTMENT EARNINGS	310.57	3,122.57	500.00	(2,622.57)	624.5
<u>SDC REVENUE</u>						
440-345-4540	SEWER SDC	.00	1,071.00	1,071.00	.00	100.0
	TOTAL SDC REVENUE	.00	1,071.00	1,071.00	.00	100.0
	TOTAL FUND REVENUE	310.57	4,193.57	1,571.00	(2,622.57)	266.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

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	53,882.02	62,000.00	8,117.98	86.9
TOTAL MATERIALS & SERVICES	.00	53,882.02	62,000.00	8,117.98	86.9
TOTAL NON-DEPARTMENTAL	.00	53,882.02	62,000.00	8,117.98	86.9
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	52,941.00	52,941.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	52,941.00	52,941.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	52,941.00	52,941.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
440-900-9897 RESERVED FOR FUTURE USE - SEWE	.00	.00	4,792.00	4,792.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,792.00	4,792.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,792.00	4,792.00	.0
TOTAL FUND EXPENDITURES	.00	53,882.02	119,733.00	65,850.98	45.0
NET REVENUE OVER EXPENDITURES	310.57	(49,688.45)	(118,162.00)	(68,473.55)	(42.1)

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	5,520.23	
445-1115	CASH IN BANK - LGIP	82,393.11	
	TOTAL ASSETS		87,913.34

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	85,325.00	
	REVENUE OVER EXPENDITURES - YTD	2,588.34	
	BALANCE - CURRENT DATE	2,588.34	
	TOTAL FUND EQUITY		87,913.34
	TOTAL LIABILITIES AND EQUITY		87,913.34

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	348.89	2,588.34	200.00	(2,388.34)	1294.2
TOTAL INVESTMENT EARNINGS	348.89	2,588.34	200.00	(2,388.34)	1294.2
<u>SDC REVENUE</u>					
445-345-4545 STORM DRAINAGE SDC	.00	.00	1,000.00	1,000.00	.0
TOTAL SDC REVENUE	.00	.00	1,000.00	1,000.00	.0
TOTAL FUND REVENUE	348.89	2,588.34	1,200.00	(1,388.34)	215.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	75,456.00	75,456.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,456.00	75,456.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,456.00	75,456.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
445-900-9897 RESERVED FOR FUTURE USE-STORM	.00	.00	6,921.00	6,921.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	6,921.00	6,921.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	6,921.00	6,921.00	.0
TOTAL FUND EXPENDITURES	.00	.00	82,377.00	82,377.00	.0
NET REVENUE OVER EXPENDITURES	348.89	2,588.34	(81,177.00)	(83,765.34)	3.2

CITY OF LOWELL
 BALANCE SHEET
 APRIL 30, 2024

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,403.76	
520-1115	CASH IN BANK - LGIP	32,245.89	
	TOTAL ASSETS		41,649.65

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	40,351.72	
	REVENUE OVER EXPENDITURES - YTD	1,297.93	
	BALANCE - CURRENT DATE	1,297.93	
	TOTAL FUND EQUITY		41,649.65
	TOTAL LIABILITIES AND EQUITY		41,649.65

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	136.67	1,297.93	500.00	(797.93)	259.6
	TOTAL INVESTMENT EARNINGS	136.67	1,297.93	500.00	(797.93)	259.6
	TOTAL FUND REVENUE	136.67	1,297.93	500.00	(797.93)	259.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

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	40,507.00	40,507.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,507.00	40,507.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,507.00	40,507.00	.0
TOTAL FUND EXPENDITURES	.00	.00	40,507.00	40,507.00	.0
NET REVENUE OVER EXPENDITURES	136.67	1,297.93	(40,007.00)	(41,304.93)	3.2

CITY OF LOWELL
BALANCE SHEET
APRIL 30, 2024

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,755.28	
521-1115	CASH IN BANK - LGIP	10,748.59	
	TOTAL ASSETS		<u>16,503.87</u>

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,070.81	
	REVENUE OVER EXPENDITURES - YTD	433.06	
	BALANCE - CURRENT DATE	433.06	
	TOTAL FUND EQUITY		<u>16,503.87</u>
	TOTAL LIABILITIES AND EQUITY		<u>16,503.87</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	45.60	433.06	200.00	(233.06)	216.5
	TOTAL INVESTMENT EARNINGS	45.60	433.06	200.00	(233.06)	216.5
	TOTAL FUND REVENUE	45.60	433.06	200.00	(233.06)	216.5

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

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	16,222.00	16,222.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	16,222.00	16,222.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	16,222.00	16,222.00	.0
TOTAL FUND EXPENDITURES	.00	.00	16,222.00	16,222.00	.0
NET REVENUE OVER EXPENDITURES	45.60	433.06	(16,022.00)	(16,455.06)	2.7



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, May 20, 2024
Re: Administrator's report for April

MEMO

This report covers activities since the April 16, 2024 regular meeting.

E-permitting:

- Submitted information requested from Oregon Building Codes Division (BCD) to start the e-permitting process.
- I learned on May 17, that BCD is going to require weekly meetings each Tuesday from 1 pm to 2:30 pm starting May 21st. The City Clerk and I are required to attend, and our full participation is necessary. For that reason, I see no other option than to close City Hall during that timeframe. I understand that this will pose an inconvenience. However, due to our small staffing, we do not have staff available to cover the front counter at that time. During the onboarding process, there may be meetings where only my attendance is required, in which case the City Clerk can attend to the counter. I also cannot justify requiring Public Works to cover the counter during this time of year and due to their existing workloads. The onboarding process is expected to last several months.
- We will be required to provide GIS data to BCD to input into the e-permitting system. LCOG stated that they can assemble the required information under a separate scope of services.
- In the onboarding survey, I stated that I want to sign up for the building, land use, code enforcement, and public works permitting modules. This will all be at no cost to the city.
- BCD also reviewed the draft building fee schedule and provided comments. I will review those comments in the next few weeks and prepare and close to final draft for your review.

Development activities:

- Received a hillside development application. City Engineer deemed incomplete. Returned to applicant for more information.
- Assigned 1 new address for new home construction.
- Requested a meeting with the Sunset Hills developer to work through remaining punch list items. The developer requested time to review the punch list with their contractor. I

will follow up with the developer on the status. Since most of the lots have been sold, it is my goal to wrap up outstanding items so the city can accept the public infrastructure and close out this project.

- Received an inquiry about constructing an ADU.

Other items:

- With Library Director O’Kane, participated in a presentation during a session of the Oregon Library Association conference. The session was on April 27 at the Salem convention center.
- Closed out our ARPA grant funding project with the US Department of Treasury.
- The city’s auditors sent a request for information to jumpstart the FY 23/24 audit process.
- Sent a support letter on behalf of the city for the Grange’s grant application for a generator.
- On Saturday, May 4, participated in parks clean up day with Parks Committee members.
- Implemented once monthly payroll. One employee signed up for the payroll advance benefit.
- Responded to a request for information from an eastern Oregon community that is working on building a new library.
- Submitted an interest form to the Oregon Emergency Management. This would be to receive FEMA reimbursement for the city’s expenditures in response to the January ice storm. The OEM representative suggested an inquiry call with FEMA to determine if this opportunity is appropriate for the city and worth the time. We estimate the city spent a maximum of \$6,600 to respond to the ice storm.

Code enforcement activities and complaint responses.

Complaints received since last council meeting:

#	Issue	Description	City response
1	Parking on sidewalk	Complainant reports their neighbor is parking partially on sidewalk, blocking access.	Telephoned the neighbor and asked them not to park on sidewalk. The neighbor agreed to comply. Passed this information along to the complainant, who acknowledged the city’s response. Complaint closed.
2	Dangerous dog	Complainant reports neighbor’s dog was at	Referred to Lane County Animal Control. Lane

#	Issue	Description	City response
		large and killed several of the complainant's chickens.	County Animal Control and Sheriff' Office responded. Dog removed from the residence. Complainant informed of response. Complaint closed.

The City of Lowell is committed to upholding the principles of due process and fairness in all code enforcement activities. Every effort is made to ensure that individuals subject to code enforcement actions are afforded the opportunity to be heard and to have their rights respected. Enforcement actions are conducted in accordance with applicable laws and regulations, and individuals are provided with information about their rights and responsibilities throughout the process. The city remains committed to safeguarding the due process rights of all parties involved in code enforcement matters.

Agenda Item Sheet

City of Lowell City Council

Type of item:	Presentation
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Item title/recommended action:

Lane County mobile crisis services.
Presenter: Britni D'Eliso – Behavioral Health Project Manager, Lane County Health and Human Services

Justification or background:

Lane County Health and Human Services has requested an opportunity to present on "Mobile Crisis Services." A copy of their presentation is included in the packet. This is a chance for Lane County to describe the services in more detail and to respond to any questions from the City Council.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Power point presentation

Meeting date:	05/21/2024
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MOBILE CRISIS SERVICES

LOWELL CITY COUNCIL

May 21, 2024 ♦ 7:00 pm

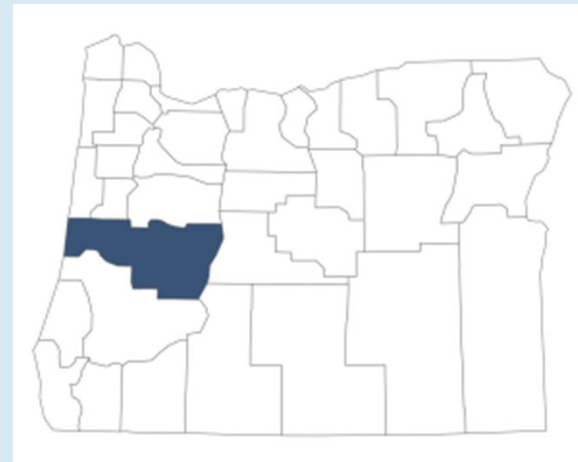
PROGRAM OVERVIEW

Mobile Crisis Services of Lane County will seek to address the immediate needs of any individual experiencing an active behavioral health crisis. Services are delivered by qualified providers in community-based settings and are intended to de-escalate and stabilize an individual in crisis through a timely, therapeutic response that is person-centered. Mobile crisis intervention teams will respond in specially outfitted vehicles, capable of being dispatched to wherever a person may be experiencing a crisis.



PROGRAM BACKGROUND

- Oregon Health Authority statewide requirement for comprehensive mobile crisis services
- Lane County Behavioral Health holds responsibility, as the Local Mental Health Authority
- Opportunity to expand on existing services/resources



MOBILE CRISIS SERVICES

PROGRAM DETAILS

- Teams of qualified, trained peer support specialists, case managers & therapists
- Serving Lane County residents of all ages

WHO



- Ramp up to 24/7 access for all of Lane County, with teams stationed at key regional hubs across the County

WHERE



- Community members can access MCS through a central community line
- Law Enforcement & service providers can call MCS directly

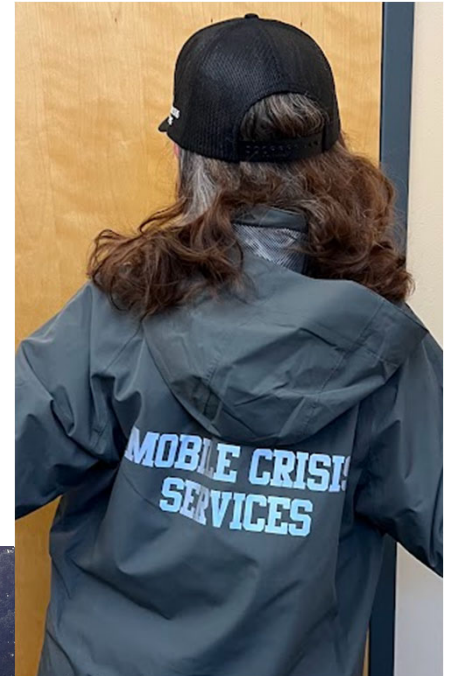
HOW



MOBILE CRISIS SERVICES

CURRENT STATUS

- Plan to launch pilot in July 2024
- Vans received; getting retrofitted and wrapped
- Branding in process, with uniforms secured
- Currently hiring PSSs, QMHAs, QMHPs, Clinical Supervisors
- Access information and workflows in development with 911, Law Enforcement, and crisis system partners



FREQUENTLY ASKED QUESTIONS

- What is MCS-LC doing to ensure timely responses?
- Will service recipients be transported from a rural area to Eugene for follow-up services?
- How will MCS-LC work with law enforcement?
- Will MCS-LC utilize medication in their encounters?
- Where is the funding for MCS-LC coming from?
- What is out of scope for MCS-LC?



MOBILE CRISIS SERVICES

ONGOING COMMUNICATION



Plans for event tabling, resource materials
& community presentations



Communication with local advisory groups



Contact Sarah.Macrorie@lanecountyor.gov for
additional questions & comments



Agenda Item Sheet
City of Lowell City Council



Type of item:	Contract
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Item title/recommended action:

Motion to approve a revised "Agreement for improvements" with the Lowell School District regarding the new building construction approved under land use application #2022-05 and to authorize the City Administrator to sign. – Discussion/ Possible action

Justification or background:

At its May 7, 2024 meeting, City Council postponed action on this item pending further information. That information included: (1) opinions from the City Engineer and City Attorney of if it is necessary for the city go grant formal permission to the School District for the building right-of-way encroachment in two places; and (2) an explanation from the School District on if the northwestern door (facing E. Main St.) must meet accessibility or fire escape requirements.

Opinions from the City Engineer and City Attorney follow this agenda sheet item. Both recommend that the city grant a right-of-way license to the School District to legalize the District's encroachment into the public right-of-way. Unless the City wishes to enforce the remedies and penalties under LRC Sec. 2.400, et seq., both the City Attorney and City Engineer emphasize "the protection [that] a formal agreement [gives both parties] so that there will be no questions in the future regarding the purpose and scope of the permission granted by the City." The previous revised "Agreement for improvements" had a subsection that required the District to obtain an easement from the City. While the City Attorney's memo states that this is an option, he recommends granting a right-of-way license. (Approval of a right-of-way license is scheduled later on this agenda.) As such, mention of the easement is deleted from this updated revision to the "Agreement for improvements."

Agenda Item Sheet

City of Lowell City Council



Type of item:	Contract
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An email from the District's architect also follows this agenda sheet. The email describes how the utility poles prevented the extension of the sidewalk, as set forth in the approved site plan. Extending the sidewalk, as specified in the site plan, would require placing these utilities underground. The slope between the northwestern door and curb also influenced the location of the sidewalk. Part of what the District is terming the "temporary sidewalk" extended into the planned planter area to connect in such a way, due to the grade, to avoid the need for a step to meet accessibility requirements. The picture following this agenda sheet illustrates this issue. The space between the two red arrows is where the site plan shows the sidewalk. As you can see, two power poles are located in this area. The space between the curb and the first red arrow is where the site plan shows the planter bed. As you can see, a part of the sidewalk is constructed in this area. This picture also shows the slope difference between the northwestern door and the curb.

Staff recommend that City Council consider the 3 options below in response to the District's request to amend the public improvement requirement for a planter to extend along the entire frontage of the building:

OPTION 1: Approve the revised "Agreement for improvements." Both Parties will delay the full planter bed extension until phase 2 of the project, to occur at an as-yet determined time. In tandem with the revised agreement, the City Administrator will approve a one-time modification to allow the temporary sidewalk in place of the full planter bed extension. This will allow the city to issue a certificate of occupancy without having to require the District to obtain a surety bond.

OPTION 2. Keep the "Agreement for improvements" as-is. Require the District to obtain a surety bond in the amount of 150% of the mutually agreed upon construct costs of the planter bed/sidewalk improvements. Upon receipt of the surety bond, the city can then issue a certificate of occupancy. The District must maintain this bond until completion of the frontage improvements as originally approved.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Contract
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OPTION 3. Keep the "Agreement for improvements" as-is. Require the District to complete the frontage improvements as originally approved. Do not issue a certificate of occupancy until this is complete.

Staff request a decision from City Council on which option to implement. It is possible that, after consideration, the City Council may conceive of a fourth option not mentioned here.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Email from District architect; email from City Engineer; memo from City Attorney; revised development agreement; Planning Commission approved conditions of approval; draft one-time modification of public improvements; request from the District for a modification of public improvements.
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Meeting date:	05/21/2024
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Jeremy Caudle

From: Chris Walkup <ChrisWalkup@glas-arch.com>
Sent: Wednesday, May 15, 2024 2:03 PM
To: Jeremy Caudle
Cc: Scott Yakovich; Jason Pickett
Subject: RE: Follow up on agreement for improvements
Attachments: IMG_5025.jpg

Jeremy,

Attached is a photo of the condition at the NW door.

The issue at this location is primarily tied to the utility pole. The utility pole location required us to move the walk to the back face of curb. That move tied us to the elevation at the back face of curb. As a result, the delta between the door elevation and the sidewalk elevation, while accounting for maximum slopes and minimum size for landings, was too great to accomplish without a step.

IBC 1105.1(Accessibility) requires 60% of all public entrances to be accessible. We have two which means this entrance must be accessible. Accessible routes must not include steps.

Let me know if you have any additional questions.

Thank you,

Chris Walkup, AIA
GLAS Architects, LLC

115 West 8th Avenue, Suite 285
Eugene, Oregon 97401
P:541-686-2014 - **EXT. #105**
C:541-357-2729

From: Jeremy Caudle <JCaudle@ci.lowell.or.us>
Sent: Wednesday, May 15, 2024 9:00 AM
To: Chris Walkup <ChrisWalkup@glas-arch.com>
Cc: Scott Yakovich <syakovich@lowell.k12.or.us>; Jason Pickett <jpickett@lowell.k12.or.us>
Subject: Follow up on agreement for improvements

Good morning Chris:

I wanted to follow up on the agreement for improvements.

At the May 7 meeting, City Council postponed action on this pending further information. They asked me to encourage you to obtain a 30 to 60 day renewal of the temporary CO in the meantime.

The question on which they want more detail is regarding the northwestern door and the sidewalk approach. The letter states that the temporary sidewalk (and inability to extend the planter strip) is required due to grade issues.

Could you expand on that? I understand from previous conversations that if we did the full planter strip, that would require a step at the northwestern door. Would that run afoul of ADA or fire escape requirements? If so, could you expand on that?

Additional pictures or visuals to illustrate the grade issues might be helpful to the council.

Also, it might also be helpful if you or someone from the district could be present for next Tuesday's council meeting to answer any questions that I can't answer. Attendance via Zoom is ok. If you can attend, let me know. Otherwise, their next meeting is June 4. All meetings start at 7:00 pm, and I can place this at the beginning of the agenda.

Thank you for working with me on getting this wrapped up.

Jeremy

Jeremy B. Caudle

City Administrator

City of Lowell, OR

(541) 937-2157

www.ci.lowell.or.us



Jeremy Caudle

From: Matt Wadlington <Mwadlington@civilwest.net>
Sent: Thursday, May 9, 2024 10:16 AM
To: Jeremy Caudle
Cc: DARNIELLE Gary L
Subject: RE: Lowell Weight Room Classroom Development Agreement Revisions

Hi Jeremy,

Although I agree that it is miniscule, I would think that for the School's sake that they would want something documented that gives them "permission" for that encroachment. Otherwise, they're at the mercy of whoever is the current City Administrator. If you leave 5 years down the road, and the new person doesn't like the school, they'd have the right to require them to remedy the encroachment unless there's an agreement/license in place.

Easements in a ROW are a bit unusual, but I don't know why it couldn't be done. The other option, according to your code, would be a right of way license. I'd be OK helping out with either one if needed.

Let me know if this email is enough, or if you would like something in memo form.

-Matt

--

Matt Wadlington, PE, Principal
Willamette Valley Regional Manager
Licensed in OR, WA, CA, AK
d 541.982.4373 | c 520.444.4220



Civil West Engineering Services, Inc.
200 Ferry St. SW, Albany, OR 97321
p 541.266.8601
www.civilwest.com

From: Jeremy Caudle <JCaudle@ci.lowell.or.us>
Sent: Wednesday, May 8, 2024 8:59 AM
To: Matt Wadlington <Mwadlington@civilwest.net>
Subject: RE: Lowell Weight Room Classroom Development Agreement Revisions

Hi Matt:

Last night, the City Council postponed action on the revised development agreement pending further information. This is for the school district's classroom/weightroom project.

The revision that I presented to them last night requires the school district and city to cooperate on securing an easement to legalize the district's encroachment into the right-of-way. The attachment illustrates where the building encroaches into the public right-of-way: 0.02 foot in one area, 0.07 foot in another.

Under the revised agreement, giving the district a certificate of occupancy is conditioned on them securing that easement, and they're required to do so within 180 of the revised agreement's execution.

The attachment shows the two areas where the building encroaches into the right-of-way.

The City Council asked for an opinion from you and the City Attorney on if the city should require the school district to obtain an easement from the city. In particular, some on the City Council are of the opinion that the encroachment is miniscule and possibly within a "tolerance zone" or "margin of error" and hence unnecessary.

Could draft a memo on your recommendations for this matter and send to me on or before May 15?

For reference, the city's regulations on public rights-of-way is here:

https://library.municode.com/or/lowell/codes/code_of_ordinances?nodeId=CITY_LOWELL_TITWOGOAD_PURI-W_S2.400PURI-W

Thank you and let me know if you have any follow up questions.

Jeremy

From: Matt Wadlington <Mwadlington@civilwest.net>
Sent: Tuesday, April 30, 2024 3:24 PM
To: Jeremy Caudle <JCaudle@ci.lowell.or.us>
Subject: Re: Lowell Weight Room Classroom Development Agreement Revisions

Hi Jeremy, I have no concerns about the revised sidewalk design.

--

Matt Wadlington, PE, Principal
Willamette Valley Regional Manager
Licensed in OR, WA, CA, AK
d [541.982.4373](tel:541.982.4373) | c [520.444.4220](tel:520.444.4220)

Civil West Engineering Services, Inc.
200 Ferry St. SW, Albany, OR 97321
p 541.266.8601
www.civilwest.com

From: Jeremy Caudle <JCaudle@ci.lowell.or.us>
Sent: Tuesday, April 30, 2024 2:15:28 PM
To: Matt Wadlington <Mwadlington@civilwest.net>
Subject: FW: Lowell Weight Room Classroom Development Agreement Revisions

Hi Matt:

I'm trying to wrap up the sidewalk modification that the school district has requested.

After consulting with Gary and Henry, I am interested in proceeding with a one-time modification to the planter strip public improvement, as authorized in [Sec. 9.809](#) of the development code.

MEMORANDUM

To: Jeremy Caudle, City Administrator
From: Gary Darnielle, City Attorney
Date: May 16, 2024
Re: The encroachment of the School District's new building addition into the City right-of-way

QUESTION: What is the best way to address a miniscule encroachment into the City right-of-way?

ANSWER: Grant a license to the School District. While the encroachment is de minimus, both parties, and the school district in particular, should have the protection of a formal agreement so that there will be no questions in the future regarding the purpose and scope of the permission granted by the City.

DISCUSSION: As I understand it, the current design for the School District's new building addition (weight room) would encroach on the City's right-of-way by 1/4 inch in one location and 4/5 of an inch in another location. If the City agrees to allow this encroachment then that intrusion should be memorialized to protect both parties.

The Lowell Municipal Code (LMC) provisions provide that the use of the right-of-way may be used through the issuance of a franchise, a license and a permit. The School District is not a franchisee and a permit would not be applicable as they are only for temporary uses for less than 30 days and for long-term uses for private residential users. LMC §2.403 The third alternative is for a license. Section 2.408 of the LMC provides that licenses are for facilities and structures designed for transmitting "physical objects, electronic current or light signals or for business purposes.

Another option would be for the City to grant an easement allowing the encroachment. The benefits of using an easement are that it would be limited to the purpose for which it was granted and would have a specific legal description (survey) so that there would be no confusion in the future over its purpose and location. The downside is that the cost of drafting an easement for such a miniscule encroachment would seem to outweigh any benefits.

The most straightforward option of allowing the encroachment and protecting the City's interests would be by granting a license to the School District for the building addition's intrusion into the right-of-way. The license could be specific as to its purpose, coverage and duration (life of the building) and legally protect the City. Instead of a legal description, the license could reference the District's survey that shows the location and extent of the two encroachments.

AGREEMENT FOR IMPROVEMENTS
Revised 4/24/2024

This agreement is entered between the City of Lowell, P.O. Box 490, Lowell, Oregon 7452, hereafter referred to as “**City**” and the Lowell School District, 65 South Pioneer Street, Lowell, OR 97452, hereafter referred to as “**Developer**”. This agreement is for public improvements for North Pioneer Street, adjacent Assessor’s Map #19-01-14-23, Tax Lot 08100.

WHEREAS, Developer made application for, and the **City** approved, with conditions, a site plan review for an expansion of the gymnasium facilities consisting of additional classrooms and an exercise weight room, identified as File LU 2022 05; and

WHEREAS, Condition #4 of the Decision of the Lowell Planning Commission and LDC Section 9.805 require the City and Developer to enter into an agreement for public improvements required by the City in the final decision, and to be provided by Developer; now therefore,

THE PARTIES AGREE AS FOLLOWS:

1. **Developer** will comply with all conditions for approval listed in the Decision of the Lowell Planning Commission for LU 2022-05, dated December 8, 2022, identified as **Exhibit A** to this agreement, and by this reference incorporated herein, unless the **City** agrees in writing to modifications of the conditions.
2. **Developer** will pay all costs for design and construction of frontage improvements along East Main Street to include new wider sidewalk, planting strip, and street trees. Another necessary public improvement, but which is not related to street frontage, is the provision of adequate stormwater drainage of the site.

Improvements shall be designed and constructed in accordance with the City of Lowell Public Works Construction Standards, February 2003 Edition, and the Lowell Downtown Master Plan, unless modifications are approved in writing by **City**. Improvements shall not be deemed “completed” under this agreement until: 1) all work, including punch list items, has been finished and passed inspections and all tests; 2) the **City** has performed a final walk through inspection; 3) as-built record drawings have been submitted by the **Developer**; 4) final construction cost tallies for the improvements have been submitted by the **Developer**; and 5) the **City** has accepted the improvements by motion of the City Council.

3. The following public improvements must be completed by **Developer** prior to issuance of Final Certificates of Occupancy, unless bonded for completion as provided in Section 4 of this agreement.
 - a. Approximately 5-to-6-foot-wide sidewalk along the frontage of the approved development that fronts East Main Street;
 - b. Approximately 4-to-5-foot-wide planter strip in between the sidewalk and street;

- c. Street trees, placed at regular intervals, approximately 25 feet on center in the planter strip for the length of the frontage of the approved development; and Public infrastructure related to the provision for stormwater drainage that will be located in the public right-of-way or become the responsibility of the of City after completion, acceptance and inspection.
 - d. Temporary walks may occur in lieu of the planter strip where existing infrastructure or grades prohibit the installation of the walk directly adjacent to the property line. These walks shall be designed to be removable and shall be replaced with a planter strip and street trees when existing infrastructure (power and communication poles) has been modified and / or when Phase 2 (construction of an auxiliary gym on the current bus barn site) is under construction. Phase 2 is expected to commence by the year 2030 but is dependent on funding and relocation of the bus maintenance facility. No funding source has been identified at this time.
4. Upon mutual agreement and acknowledgment, the City Administrator issued a one-time modification on May 7, 2024, pursuant to Section 9.809(a) of the Lowell Development Code, altering the requirement for the planter strip until Phase II of the project. Consequently, the surety bonding requirement, as outlined in Section 5(b), shall not apply to the planter strip. A copy of the City Administrator's modification is attached for reference and information.
5. **Developer** may submit for Final Certificates of Occupancy approval before completion of some or all the above-required public improvements if the following requirements are met:
 - a. Construction plans for the above-required public improvement have been submitted by **Developer** and approved by the **City**; and
 - b. **Developer** has provided a surety bond in accordance with LDC 9.806 – Security, in the amount of 150% of the mutually agreed upon estimated construction cost of the above-required public improvements that remain uncompleted, as shown on the approved plans.
6. The **City**, through its City Engineer or other designated representative or agency, will review all plans and inspect construction of all public improvements identified in Section 3 above. **Developer** shall pay actual costs of all engineering review and inspection costs of the above required improvements. City will bill the Developer actual costs of invoices received from the City's contracted Civil Engineering firm for review and inspection costs. The estimated construction costs shall be completed by the **Developer** and approved by the **City**. In the event **Developer** requests application of standards other than those required by established **City** standards, **Developer** agrees to reimburse **City** for any additional costs associated with review and decision on such requests. If **Developer** submits significant design changes after previously submitted plans have been approved by the **City**, **Developer** shall reimburse the **City** for all additional costs to process the design changes. Fees for additional costs will be the actual hourly billed costs it takes to process and review the design changes.

7. **Developer** shall pay all fees required by any other agency for permits that may be required to complete the development.
8. **Developer** shall warrant any public improvements constructed under this agreement free of defects due to workmanship or materials for a period of one (1) year from the date of final **City** acceptance of the improvements described herein. If, within the warranty period, repairs are required in connection with the work, the **Developer** shall promptly, without expense to the **City**, place in satisfactory condition all guaranteed work, and correct any damage caused by the repair work.
9. **Developer** or their prime contractor shall provide proof of liability insurance in the amount of \$1,000,000 per occurrence, naming the City of Lowell as an additional insured, for any liability that may arise from construction of public improvements, by **Developer** or any contractor or service provider under contract to **Developer**, required under this agreement.
10. Any amendment to this agreement shall be in writing, signed by both parties and attached to the original signed agreement.
11. If arbitration, mediation, court or other proceeding is sought to enforce or interpret any of the terms of this agreement, the party not prevailing shall pay the prevailing party's attorney fees, costs and disbursements, and such other sums as the arbitrator, mediator or court may determine to be reasonable for the prevailing party in the case.
12. This agreement shall automatically terminate upon final payment of all charges and fees required by this agreement, completion of all public improvements required by this agreement and expiration of the accompanying one (1) year warranty period required by Section 7.

Accepted and executed this _____ day of _____, 2024.

For **City of Lowell**

For **Lowell School District**

By: Don Bennett, Mayor

By:

Attest:

By: Jeremy Caudle, City Administrator

By:

Exhibit A: Decision of the Planning Commission, LU 2022-05, dated December 8, 2022

Attachments:

May 8, 2024 City Administrator one-time modification

**DECISION & FINAL ORDER
OF THE LOWELL PLANNING COMMISSION**

**LU 2022 05 Site Plan Review for Phase of Lowell High School Gym Expansion on
Map and Tax Lot 19-01-14-23-08100.**

A. The Lowell Planning Commission finds the following:

1. The Lowell Planning Commission has reviewed all materials relevant to the Site Plan Review Application (**FILE NO. LU 2022 05**) that has been submitted by the applicant and staff regarding this matter for including the criteria, findings, conditions of approval, and conclusions within the Final Order and referenced staff report.
2. On **December 7, 2022**, the Lowell Planning Commission reviewed LU 2022 05 after giving the required notice as per the Lowell Development Code and held a public hearing that was open to the public.
3. At the **December 7, 2022**, public hearing, the Lowell Planning Commission made a motion to **approve the application subject to the findings, conclusions and conditions, as contained in the Staff Report**
4. The approval of LU 2022 05 is subject to the following conditions of approval:

Condition of Approval #1: Prior to the issuance of building permits, applicant or contractor shall submit a street tree plan showing canopy trees spaces approximately 25' apart, consistent with Policy 1.7 of the Lowell Downtown Master Plan.

Condition of Approval #2: Construction plans related to improvements related to stormwater runoff shall first be reviewed and approved by the City Administrator or their designee, prior to the issuance of building permits. Construction level review may occur as part of the building permit review process.

Condition of Approval #3: Construction plans for sidewalks and planter strips shall be submitted to the City Administrator, or their designee, for review and approval prior to the issuance of building permits. Construction level review may occur as part of the building permit review process.

Condition of Approval #4: Prior to the issuance of certificates of occupancy, the applicant and the City shall enter into an improvement agreement for the required public improvements and connections to public facilities involved with development of Phase 1. The public improvements shall be conducted in accordance with Section 9.801, Improvement Procedures.

Condition of Approval #5: Prior to the issuance of certificates of occupancy and prior to final acceptance of the urban street improvements, the applicant/developer shall file a surety or performance bond for the completed public improvements. Said improvements shall be inspected by the City Engineer or their designee before final acceptance.

5. Findings of Fact for basis of decision are attached hereto as **Exhibit A**.

6. This approval is subject to a 15-day appeal period. The appeal must be submitted within 15-days of the notice of decision being mailed out.

Signed this 8 day of **December 2022**

Date Mailed: _____

A handwritten signature in black ink, appearing to read "Lon Dragt", is written over a horizontal line.

Mr. Lon Dragt, Chair, Lowell Planning Commission



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

Lowell School District
65 South Pioneer Street
Lowell, OR 97452

May 21, 2024

RE: One-time modification of public improvement

Background

Condition of approval #3 in the Planning Commission's "Decision and final order" for LU #2022-05 requires a planter strip along the new building's street frontage.

As described in the April 24, 2024 letter from GLAS Architects, LLC, several conditions have prevented the School District from installing the required planter strip. The School District requests, therefore, a modification to the planter strip requirement at least until Phase 2 of the project. The letter from GLAS Architects, LLC is attached for information.

Section 9.809 of the Lowell Development Code grants the City Administrator authority to approve one-time modifications for a particular public improvement upon written request if, after consultation with the City Engineer, it is determined that the requested modification would not adversely impact safety, life span and/or maintenance and repair requirements of the improvement. It is my determination that a planter strip constitutes a public improvement.

On April 29, 2024, the City Engineer stated, after consulting with me on this issue, that the School District's construction of a temporary sidewalk in lieu of the planter strip does not adversely impact safety, life span and/or maintenance and repair requirements.

Approval of one-time modification

Based on the foregoing, the School District's request for a one-time modification of the planter strip requirement to construct a temporary sidewalk instead is approved.

APPROVED: _____ May 7, 2024
Jeremy B. Caudle Date
City Administrator

Attachment: April 24, 2024 letter from GLAS Architects, LLC, including 4/7/2023 "Enlarged Site Plan."



April 24, 2024

To: Jeremy Claude
City Administrator
City of Lowell
70 North Pioneer Street
Lowell, OR 97452

Re: Lowell Weight Room Classroom Project

Jeremy,

Attached is a modified Agreement for Improvements for the Lowell High School Weight Room and Classroom Addition.

The proposed document modifications allow for temporary walks within the zone indicated as "Planter Strip with Street Trees" to allow for existing conditions that are likely to change in the future. As originally intended by the city, the entire frontage of the improved property was to have a 5-foot-wide planter strip with directly adjacent to the street curb with street trees at 25' on center, and a 5-to-6-foot-wide sidewalk between the planter strip and the property line. The actual dimension between the property line and the curb is 9' 7". The document has been modified to allow for a 4- to 5-foot-wide planter strip and a 5- to 6-foot-wide sidewalk.

Additionally, existing utility poles (two for power and one for communications). Are slated to be removed and utilities undergrounded according to previous conversations with the city of Lowell. These poles are roughly centered in the zone planed for the 5- to 6-foot-wide sidewalk.

The third existing condition that affects these walks is the grade change from finish floor to the curb at the northwest corner of the site. Matching the existing walk and curb elevation immediately west of the development property could not be achieved without a step in the walk (primarily due to the existing curb cut for the bus barn). A step would not be acceptable.

The attached revised site plan shows our intended modifications to the sidewalks and planter strip to accommodate the issues stated above. Sidewalks that are directly adjacent to the curb do not have rebar embeds connecting them to the adjacent walks so they can easily be removed at a future date.

Phase 2, which is a planned auxiliary gym (conceptual plans and renderings have been reviewed by the planning commission) will allow us to correct the grade issue at the northwest corner of the site. If the overhead utilities have been undergrounded by the time phase 2 construction is nearing completion, the temporary walks can be removed and be returned to a planter strip with street trees as intended by the City of Lowell.



Unfortunately the timing of Phase 2 is dependent on funding as well as relocation of the bus barn facility. No funding source has yet been identified. If funding can be obtained, the District intends to move forward with planning for Phase 2 in 2028/2029 with a construction start in 2030 and construction completion in 2031.

Sincerely

A handwritten signature in blue ink, appearing to read "Chris Walkup", is written over the printed name.

Christopher Walkup, AIA
Principal | Member



CONSULTANTS

LOWELL WEIGHT ROOM AND CLASSROOM BUILDINGS
LOWELL SCHOOL DISTRICT
CONSTRUCTION DOCUMENTS
65 PIONEER ST, LOWELL, OR 97452

REVISIONS

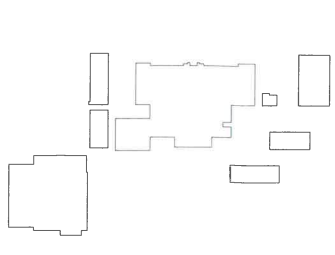
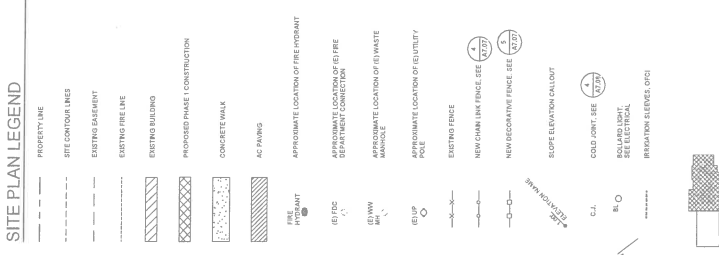
NO.	DESCRIPTION	DATE
1	ADDENDUM 1	3/9/2022
2	ADDENDUM 2	3/17/2022
10	PR-006	7/27/23
11	PR-007	7/28/23
12	PR-008	8/28/23
13	PR-014	12/14/23
17	PR-014	12/14/23
18	CC-004	1/4/2024

ENLARGED SITE PLAN

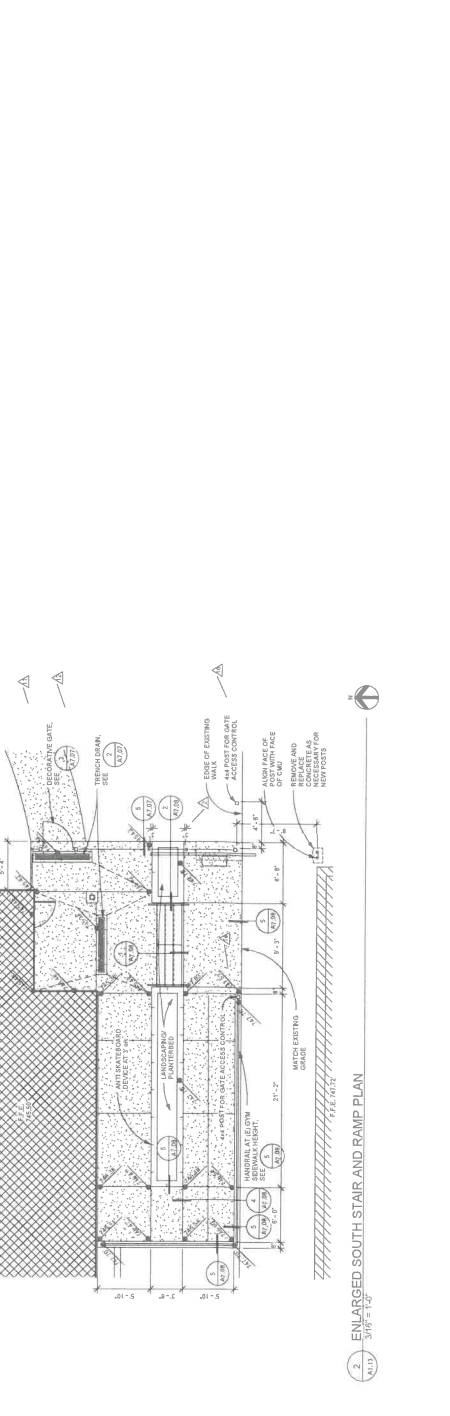
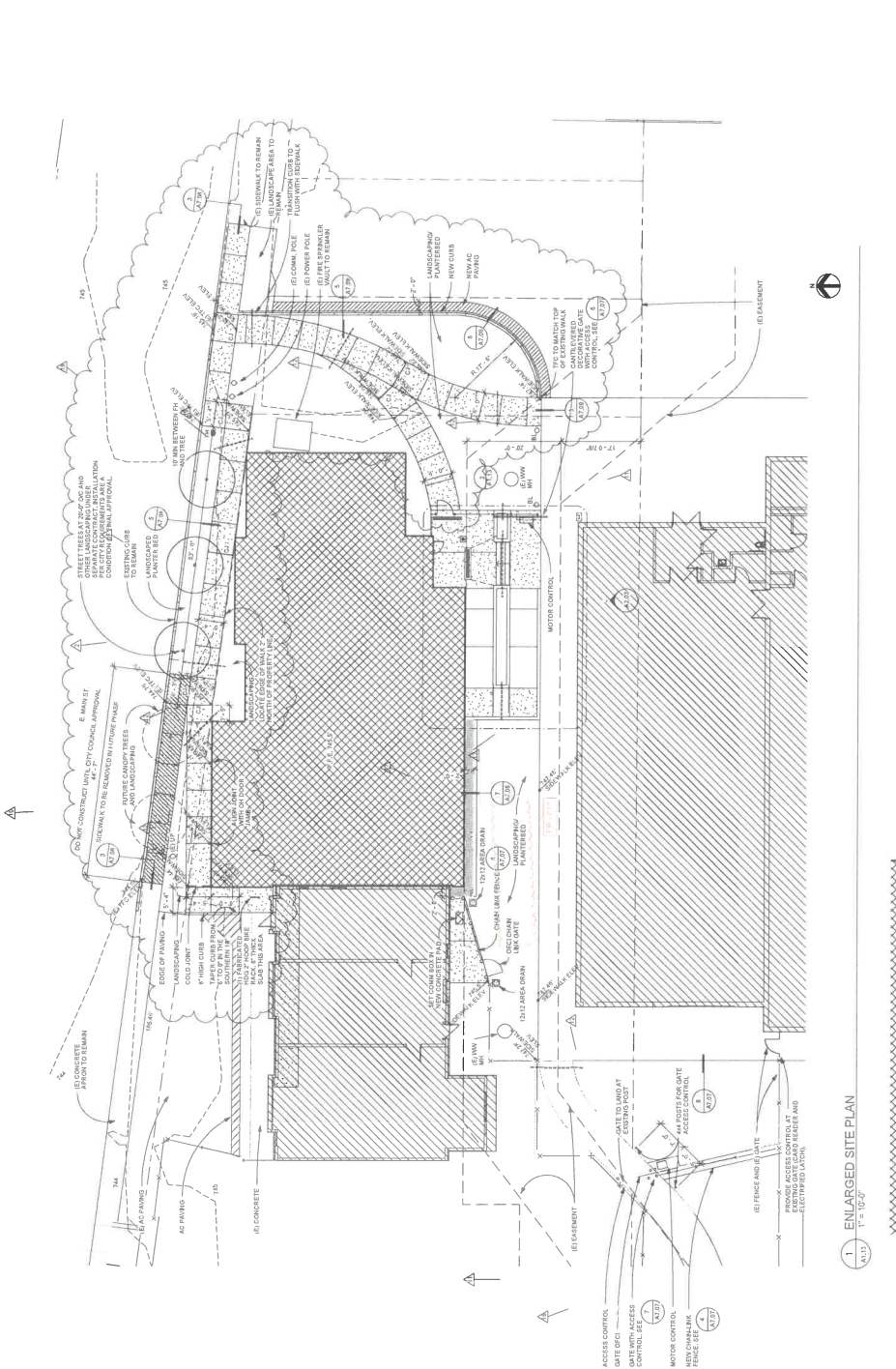
PROJECT #	DATE
22011	04/07/2023

A1.13

- GENERAL NOTES**
1. SURVEY INFORMATION IS BASED ON SURVEY PROVIDED BY RLD. THE USER SHALL VERIFY THE ACCURACY OF THE SURVEY DATA. THE USER SHALL VERIFY THE LOCATION OF ALL EXISTING UTILITIES AND STRUCTURES TO BE REMOVED OR MODIFIED.
 2. SEE CIVIL LANDSCAPE FIRE PROTECTION AND ELECTRICAL DRAWINGS FOR ADDITIONAL INFORMATION ON FIRE PROTECTION AND ELECTRICAL SYSTEMS.
 3. SEE CIVIL LANDSCAPE FIRE PROTECTION AND ELECTRICAL DRAWINGS FOR ADDITIONAL INFORMATION ON FIRE PROTECTION AND ELECTRICAL SYSTEMS.
 4. FOR SIDEWALK DETAILS AND LANDSCAPING DETAILS, SEE ARCHITECTURAL DRAWINGS.
 5. FOR EXTERIOR COLUMN DETAILS AT CLASSROOM ENTRANCE, SEE ARCHITECTURAL DRAWINGS.



1 ENLARGED SITE PLAN
 1" = 16'-0"



2 ENLARGED SOUTH STAIR AND RAMP PLAN
 3/8" = 1'-0"

Agenda Item Sheet
City of Lowell City Council



Type of item:	Discussion
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Item title/recommended action:

Follow up on Budget Committee discussion regarding local option capital levy for E. 1st Street repair. – Discussion

Justification or background:

In the FY 2024-2025 budget message, the issue of repairing E. 1st St. was discussed in detail. One potential funding method highlighted was the implementation of a local option capital improvements levy. The Budget Committee recommended that the City Council engage in a comprehensive discussion regarding the advantages and disadvantages of this funding tool during a regularly scheduled meeting. Following this recommendation, we have placed this item on the agenda for further discussion.

As outlined in the budget message, the state constitution permits local option taxes in addition to, or as a replacement for, permanent rate authority. One such local option tax can be levied for capital projects, with a duration of up to 10 years. For the E. 1st St. repair, estimated to cost \$550,000, the annual debt service at 5% interest over 10 years would amount to \$71,227. To generate this amount, a tax rate of \$0.7506 per \$1,000 in assessed property value would be required. This would lead to an annual tax increase of \$300.24 for a household with a property valued at \$400,000.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Discussion
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The state constitution stipulates that the total consolidated rate for a taxpayer cannot exceed \$15 per \$1,000 in value. Currently, the total consolidated rate for a Lowell taxpayer is \$14.1256, leaving a margin of \$0.8744 that can be levied before reaching the maximum limit. Additionally, the constitution allows governments to seek voter approval for general obligation or limited tax bonds, which are serviced by additional taxes and are not subject to the aforementioned constitutional limit. Voter approval of such bonds simultaneously authorizes the necessary taxes to service the bond debt.

In considering this issue, several factors warrant further discussion:

Impact on Taxpayers: The proposed tax rate would result in increased annual taxes for property owners, impacting different community segments, especially those on fixed incomes.

Alternative Funding Options: Other potential funding sources should be explored, including reallocating existing budget resources, seeking state or federal grants, or a combination of smaller incremental funding sources to minimize taxpayer impact. The feasibility and community impact of issuing general obligation or limited tax bonds should also be analyzed.

Community Support and Engagement: It is crucial to gauge community support for the levy. Transparent communication about the repair project's necessity and benefits, as well as the consequences of inaction, is essential to gain public backing.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Discussion
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Options for Consideration:

(1) Start working on putting the local option levy on the November ballot: This would involve collaborating with the City Attorney to meet deadlines for ballot language, followed by community education efforts to ensure residents understand the need and benefits of the levy.

(2) Wait to see how things play out by the end of the year: During this period, we would evaluate grant opportunities and other financing options that might be available, potentially reducing or eliminating the need for a local option levy.

(3) Delay further consideration until 2025: By 2025, we will have a clearer picture of the E. 1st St. issue. If necessary, we can consider a bond levy or capital project levy for 2025. However, this would delay street repairs into 2026 or possibly 2027.

In conclusion, the City Council must weigh the immediate need for the E. 1st St. repair with the financial impact on taxpayers and the broader community. Engaging the community, exploring alternative funding options, and clearly communicating the project's benefits and potential consequences are crucial steps in this process. The goal is to ensure that the chosen funding mechanism aligns with the community's best interests and provides the necessary resources for maintaining and improving our city's infrastructure.

Budget impact:

TBD

Department or Council sponsor:

Administration

Agenda Item Sheet
City of Lowell City Council



Type of item:	Discussion
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Attachments:

N/A

Meeting date:	05/21/2024
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Agenda Item Sheet
City of Lowell City Council



Type of item:	Personnel
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Item title/recommended action:

Approval of 2024 City Administrator performance evaluation process. – Discussion/ Possible action
Recommended motion: "I move to approve the 2024 City Administrator evaluation process set forth in the City Administrator's May 17, 2024 memo and to appoint [INSERT COUNCILOR NAME HERE] to compile the summary and detail evaluation reports."

Justification or background:

This is to follow up from the discussion at the last meeting on starting the 2024 City Administrator performance evaluation process. The attached memo is based on last year's process with an update of dates. City Council approval is requested to begin the process.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Memo describing proposed evaluation process

Meeting date:	05/21/2024
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City Administrator's Office
P.O. Box 490 Lowell, OR 97452
Phone: 541-937-2157
Email: jcaudle@ci.lowell.or.us

To: Mayor Bennett and City Council
From: Jeremy Caudle, City Administrator
Date: Friday, May 17, 2024
Re: Follow up on 2024 annual evaluation process

MEMO

The recommended steps and deliverables for the 2024 City Administrator evaluation process are below. This process is similar to what we used last year, with an update to the dates.

Steps in evaluation process

Step 1: City Administrator performance evaluation

DUE DATE: June 7

The City Administrator turns in a self-evaluation to the City Council consisting of two parts. The first part is a retrospective discussion, which focuses on achievements, challenges, and other highlights since the last performance period. The second part is a prospective discussion, which focuses personal and professional goals for the next year, areas of support needed from the City Council, and an assessment of opportunities and challenges in the months ahead.

Step 2: Invite the City Administrator's direct reports to submit feedback

DUE DATE: May 22 for the Mayor to send the letter to the City Administrator's direct reports. May 31 for staff to turn in verbal or written comments.

The Mayor, on behalf of the City Council, emails the City Administrator's direct reports inviting them to submit feedback on the City Administrator's performance. This feedback can be in written format, or they can schedule a phone call or meeting with the Mayor to provide verbal comments. Employees are encouraged, but not required, to participate.

The feedback requested under this process includes responses to the following three items: (1) the employee's assessment of the City Administrator's overall performance; (2) the employee's interactions with and observations of the City Administrator; (3) the level of support that the employee received from the City Administrator over the past performance period.

Step 3: City Councilors prepare their written evaluation comments

DUE DATE: June 7

Each City Councilor prepares a written report addressing the following items:

- a) Evaluation of the City Administrator’s performance achieving goals previously established by the City Council
- b) Assessment of the relationships between the City Administrator and relevant local and regional leadership, and other key stakeholders
- c) Areas in which the City Administrator worked with individual councilors to address issues facing the city.

City Councilors turn in this report to the designated City Councilor on or before the due date.

Step 4: Compile the information received from Step 2 and Step 3

DUE DATE: June 18

A City Councilor, as appointed by the City Council, compiles the information received from Step 2 and Step 3 in time for the June 18 executive session. This means that a member of City Council types (or copies and pastes) the comments received from the preceding two steps into a single report. The report will contain all the comments. The goal of this step is to anonymize comments as much as possible and to organize them in one place.

This City Councilor should also prepare a draft summary report. The summary report—around 1 to 2 pages in length—synthesizes themes from the information received from Step 2 and Step 3. The summary report will also include direction to the City Administrator for future improvement and action, discussion of areas of noteworthy performance, and a discussion on the City Council’s expectations and goals until the next performance period.

Step 5: City Councilors review the information from Step 4 in executive session

DUE DATE: June 18

At the June 18 executive session, City Council reviews the City Administrator self-evaluation, report containing staff feedback, report containing City Councilor evaluation comments, and first draft of summary report. City Council provides their comments on edits to the summary report. At this meeting, City Council may have follow up questions for the City Administrator on information received from the preceding steps. This meeting is an opportunity for City Council to gather follow up information for inclusion in the final report.

Step 6: Incorporate edits from Step 4 into final report

DUE DATE: July 2

The City Councilor appointed by the City Council prepares the final report. This final report incorporates the edits from Step 5. At the July 2 executive session, City Council reviews this final report. If City Council is satisfied with the final report, then City Council presents the final report and compilation of comments to the City Administrator. Upon returning from executive session, City Council may vote on a merit increase.

If City Council is not satisfied with the final report, then the designated City Councilor continues working until the July 16 executive session. At the July 16 executive session, City Council will review the final report and present the evaluation materials to the City Administrator. A vote may follow the executive session on a merit increase.

Summary of deliverables

A summary of the deliverables includes:

- a) City Administrator self-evaluation
- b) Compiled comments received from City Administrator's direct reports
- c) Compiled comments received from City Council
- d) Final report summarizing City Council's findings, recommendations, goals, and other information

Agenda Item Sheet

City of Lowell City Council

Type of item:	Other
---------------	-------

Item title/recommended action:

Motion to approve a right-of-way license agreement with the Lowell School District and to authorize the City Administrator to sign. – Discussion/ Possible action

Justification or background:

At the last meeting, City Council reviewed a request from the School District to revise the agreement for improvements related to their weightroom/classroom expansion project. Part of the discussion was related to the encroachment of the building in two parts into the public right-of-way. One option that we discussed to legalize this encroachment was an easement. After further review, the City Attorney recommends a "license to use right-of-way" as a more streamlined option that accomplishes the same goal.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

License to use right-of-way; survey.

Meeting date:	05/21/2024
---------------	------------

LICENSE TO USE RIGHT-OF-WAY

WHEREAS, Section 2.408 of the Lowell Municipal Code provides that a license to use the City right-of-way may be granted for business purposes; and

WHEREAS, the Lowell School District has completed a gymnasium structure that encroaches upon the City right-of-way by less than an inch in two locations; and

WHEREAS, the encroachment is minor, does not adversely affect the use of the right-of-way and the Lowell City Council has found that it is not detrimental to the public health, welfare or benefit of Lowell or the residents of Lowell.

NOW THEREFORE,

The City of Lowell grants the Lowell School District a license for its gymnasium to encroach upon the right-of-way located at the south side of E. Main Street, as identified on the Location Survey prepared by Ted C. Baker, Registered Professional Land Surveyor, attached as Exhibit A.

The license shall be perpetual for the life of the gymnasium structure.

CITY OF LOWELL

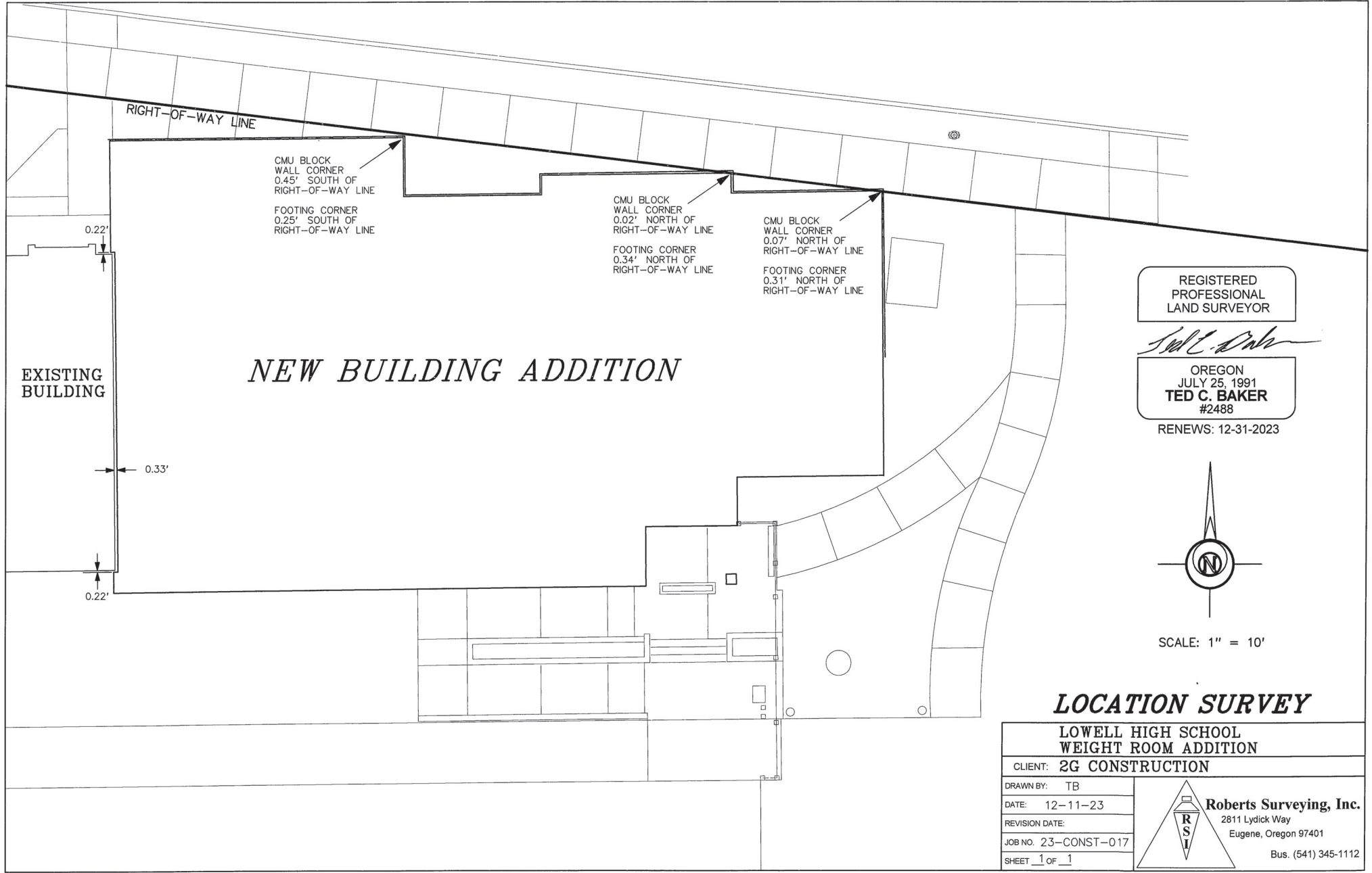
LOWELL SCHOOL DISTRICT

Don Bennett, Mayor

Scott Yakovich, Superintendent

Date

Date

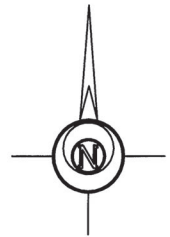


REGISTERED
PROFESSIONAL
LAND SURVEYOR

Ted C. Baker


OREGON
JULY 25, 1991
TED C. BAKER
#2488

RENEWS: 12-31-2023



SCALE: 1" = 10'

LOCATION SURVEY

LOWELL HIGH SCHOOL WEIGHT ROOM ADDITION	
CLIENT: 2G CONSTRUCTION	
DRAWN BY: TB	 <p>Roberts Surveying, Inc. 2811 Lydick Way Eugene, Oregon 97401 Bus. (541) 345-1112</p>
DATE: 12-11-23	
REVISION DATE:	
JOB NO. 23-CONST-017	
SHEET 1 OF 1	

Agenda Item Sheet

City of Lowell City Council

Type of item:	Discussion
---------------	------------

Item title/recommended action:

Motion to authorize the City Administrator to apply for an Emergency Community Water Assistance Grant (ECWAG) up to \$1 million for water treatment system improvements in response to the Lookout Point dam draw down. – Discussion/ Possible action

Justification or background:

Staff intend to submit a ECWAG application up to \$1 million for the water treatment plant retrofit. It is our goal to submit the grant on May 31.

Budget impact:

Up to \$1 million in grant funding to pay for water treatment plant retrofits

Department or Council sponsor:

Public Works

Attachments:

Simplified environmental and engineering report

Meeting date:	05/21/2024
---------------	------------

EMERGENCY AND IMMINENT COMMUNITY WATER ASSISTANCE GRANTS PROGRAM Environmental Report

Overview

The USDA Rural Development (RD) is required to assess the impacts of proposed federal actions, such as the provision of financial assistance through the Emergency and Imminent Community Water Assistance Grants Program (ECWAG), to the human environment in accordance with the National Environmental Policy Act (NEPA), Section 106 of the National Historic Preservation Act (NHPA), the Endangered Species Act (ESA), and other federal, state, and local environmental laws. ECWAG applicants must complete an Environmental Report (ER) to submit with their applications. The ER provides information to RD so that it can either complete the environmental review process or determine the appropriate level of additional impact analyses needed, in accordance with the Rural Utilities Service (RUS) Environmental Policies and Procedures, 7 CFR Part 1794 (<http://www.usda.gov/rus/water/ees/pdf/1794.pdf>). RD will notify applicants if additional information or analyses are necessary beyond what was submitted in the ER.

No construction activities may begin until RD concludes and approves the environmental review process. In accordance with 7 CFR § 1794.15, applicants are prohibited from taking actions that may have an adverse environmental impact or limit the choice of practicable alternatives that may be considered until RD has concluded the environmental review process. If the proposed project involves construction activities or property acquisition, the applicant is generally prohibited from acquiring, rehabilitating, converting, leasing, repairing or constructing property or facilities, or committing or expending Agency or non-Agency funds until after RD has concluded its environmental review requirements.

Applicants shall not reference items provided in other parts of the application package in the ER; all materials relevant to the ER must be integrated herein to facilitate timely review.

In accordance with 7 CFR §1794.21, *Categorically excluded proposals with an ER*, if no construction is proposed in the application or the proposed action involves replacement-in-kind facilities then no additional environmental documentation is required. The applicant shall, however, provide an appropriate project description and, if necessary, location information in Section A. described below, sign and date in the space provided as the ER preparer.

If the proposed action proposes construction in areas not previously evaluated in an earlier approved ER, then the applicant must respond and provide documentation to the following questions. Responses in all sections are required.

Requested Information

- A. Project Description and Location:** Describe all project-related construction activities, including, but not limited to, the extension of water or sewer lines, additions to existing facilities or new facilities. Describe the amount of property to be cleared, excavated, fenced, or otherwise disturbed by the proposed action. Complete descriptions, locations and mapping must be provided for each site affected by project-related construction activities (recommend U.S. Geological Survey 7.5-minute quadrangle or similar maps at a map scale of 1:24,000). USGS maps may be obtained and purchased at the following website: <http://www.usgs.gov/pubprod/maps.html>. All project elements, if known at the time of the application, must be clearly depicted on any map provided. If appropriate, photographs or aerial photographs of site-specific proposals may be provided.

**EMERGENCY AND IMMEDIATE COMMUNITY WATER ASSISTANCE GRANTS PROGRAM
Simplified Engineering Report/Certification**

Overview

The USDA Rural Development (RD) provides financial assistance through the Emergency and Imminent Community Water Assistance Grants Program (ECWAG) to eligible applicants who meet requirements outlined in 7 CFR 1778 and parts of 7 CFR 1780. To meet these requirements, an engineering report is required that offers justification, defines scope of proposed work and provides a detailed cost estimate. Normally, a report that is several pages in length will be sufficient. This simplified engineering report/certification should be used for projects determined to be eligible for simplified application processing.

Requested Information for Engineering Report

Include the information in the Attachment to this certification.

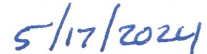
- A. Project Justification:** Briefly describe how the applicant has experienced a significant decline in quantity or quality of water, or in which such a decline is considered imminent, to obtain or maintain adequate quantities of water that meets the standards set by the Safe Drinking Water Act ([42 U.S.C. 300f](#) et seq.) (SDWA).
- B. Scope of Work:** Describe work to be performed including type, amount and a brief description of engineering design parameters used.
- C. Cost Estimate:** Provide an itemized estimate of the total project cost based on the stated period of construction. Include development and construction, land and rights, legal, engineering, interest, equipment, contingencies, refinancing, and other costs associated with the proposed project.

Certification

Applicant and Engineer - I hereby certify that if the requested grant is awarded: design policies of 7 CFR 1780.57 will be met in the design and specifications; procurement will comply with 7 CFR 1780.70; and contract documents will include applicable requirements of 7 CFR 1780.75 and will be in compliance with applicable bidding laws and federal regulations.



Engineering Report Preparer (Licensed Engineer) Signature



Date

Applicant Signature

Date

Rural Development Concurrence in Eligibility of Proposal

Date

May 16, 2024



Holly Halligan
Community Programs Specialist
Rural Development, Oregon
U.S. Department of Agriculture
31978 North Lake Creek Drive
Tangent, OR 97389

**RE: City of Lowell
Emergency and Imminent Community Water Assistance Grants (ECWAG) Application
Simplified Engineering and Environmental Report**

Dear Ms. Halligan:

Part 1. Simplified Engineering Report

A. Project Justification:

The Water Treatment Plant is located at 60 S. Park Lane, Lowell, Oregon (See Figure 1, Site Location). On September 1, 2021, the U.S. District Court for the District of Oregon issued an interim injunction that requires the Corps to undertake specified actions to improve fish passage and water quality at several Willamette Valley Project dams for the benefit of Upper Willamette River (UWR) spring Chinook salmon and UWR winter steelhead salmon, both of which are listed as threatened under the Endangered Species Act. Injunction 16 required that the Corps perform a deep drawdown of Lookout Point Reservoir (above Dexter Reservoir/Lowell). This created abnormally high turbidity in Dexter Reservoir, the City of Lowell's raw water source. Prior to the drawdown, turbidity in Dexter Reservoir reached a maximum of ~3 NTU, after the drawdown, turbidities as high as 1,000 NTU were recorded. The elevated turbidity is much more difficult to treat, as the current water treatment plant was not designed for such turbid water, as a result, the water treatment plant is forced to run much slower than normal. At this slow flow rate, the WTP is unable to meet the water demands of the City. The existing sedimentation basin needs to be augmented with a larger unit to treat the drastic change in source water quality.

To mitigate the risk associated with the increased turbidity the City has considered three options:

- 1) Do nothing. Because the Dexter Reservoir is the City's source of raw water supply and the changed turbidity conditions has had a significant detrimental impact on the City's water quality the "Do Nothing" option has been determined to be unacceptable.
- 2) Identify Alternate Source of Raw Water Supply. As part of the 2022 Water Conservation and Management Plan, the City, GSI Water, and Civil West investigated potentially bringing the City's arsenic laden wells back online with greensand treatment. It was determined that the costs to treat the arsenic laden well water exceeded the benefit of the flows that would be expected from the old wells. The City has determined that this is not an acceptable option. Further, the 2022 Water Master Plan concluded that either membrane filtration or conventional filtration would be a more cost-effective upgrade for the City's WTP.

**City of Lowell ECWAG Application
Simplified Engineering and Environmental Report**

- 3) *Provide Additional Treatment Via a New Sedimentation Basin to Improve Water Quality.* A new, larger sedimentation basin will allow the additional time required to treat the highly turbid raw water in Dexter Reservoir. The proposed new sedimentation basin is approximately three times the volume of the existing and should allow the WTP to make water at the flowrates that it was originally designed for. A conceptual design for a new sedimentation indicates a basin 40 ft x 30 ft x 15 ft deep would resolve current turbidity issues. Multiple locations for siting a new sedimentation basin have been considered, including a site directly to the south of the Water Treatment Plant (WTP) and an alternate location to the northeast of the WTP.

B. Scope of Work:

The scope of work for this project is divided into two phases. The first phase is professional services, this includes engineering design, geotechnical analysis, construction management, project administration, and other tasks as described below. Phase two of the project is construction and for the purposes of this application is assumed to be a concrete basin with associated piping and connections to the existing WTP.

Professional Services

Project Management and Administration: This task includes time for managing correspondence, project schedules, coordinating work, writing reports, and other tasks associated with keeping stakeholders informed and engaged, and the project on time and on schedule.

Geotechnical Assessment and Recommendations: The initial phase of work will begin with geotechnical evaluation of subsurface conditions and bearing capacity of the soil. Once these tasks are complete, a report summarizing the recommendations will be developed by the Geotechnical Engineer.

Design: This task includes developing the plans and construction documents. This work also includes coordination of work with the geotechnical engineer and possibly a structural engineer, developing plans and specifications, bidding services, cost estimating, and permitting coordination. Based upon the environmental review, it appears that no environmental permitting will be required, but any structure in excess of 3 feet above grade will require a building permit through Lane County Planning.

Construction Inspection and Management: The final task is coordinating the construction of improvements in the field including submittal review, testing, and sampling review and inspection, construction observation, processing pay applications and developing as-builts of the work. This task also includes time for administering the grant reimbursement requests and associated documentation.

Construction

Construction is assumed to be an upgrade to the existing water treatment plant, a new sedimentation basin measuring 40 ft x 30 ft x 15 ft deep. The new sedimentation basin will be located northeast of the existing water treatment plant. The sedimentation basin may be constructed of reinforced concrete or possibly a prefabricated modular steel system on a slab on grade type foundation of reinforced concrete.

**City of Lowell ECWAG Application
Simplified Engineering and Environmental Report**

C. Cost Estimates:

Details on estimated professional services, construction expenses, water treatment equipment, and structure replacement are summarized below.

Treatment - Sedimentation Basin Expansion and Wasting Upgrades					
Item No.	Description	Unit	Quantity	Unit Cost	Item Cost
1	Mobilization - Bonds, Insurance (10%)	LS	1	\$ 62,820.00	\$ 62,820.00
2	Construction Facilities and Temporary Controls	LS	1	\$ 7,500.00	\$ 7,500.00
3	Demo, Subgrade, and Site Prep	LS	1	\$ 80,000.00	\$ 80,000.00
4	Construct/Purchase Sedimentation Basin	LS	1	\$ 385,000.00	\$ 385,000.00
5	Sedimentation Basin Wasting Upgrades	LS	1	\$ 55,000.00	\$ 55,000.00
5	Piping and Appurtenances	LS	1	\$ 92,200.00	\$ 92,200.00
6	Site Restoration	LS	1	\$ 8,500.00	\$ 8,500.00
Estimated Construction Cost:				\$	691,020.00
	Administrative/Legal (5%)			\$	34,551.00
	Contingency (20%)			\$	138,204.00
	Engineering (20%)			\$	138,204.00
Estimated Project Total Cost:				\$	1,001,979.00

**City of Lowell ECWAG Application
Simplified Engineering and Environmental Report**

Part 2. Environmental Report

A. Project Description and Location:

The project is located at the Water Treatment Facility in Lowell, OR as shown in Figure 1, Site Location. The proposed construction project will include a new sedimentation basin. The planned sedimentation basin will be 40 ft x 30 ft x 15 ft deep. The anticipated disturbed area from construction of the new basin is estimated to be 133 square yards. Conceptual design information is shown in Figures 2A and 2B.

B. Wetlands:

The project will not impact any wetlands. Please see Figures 3 and 4, Local Wetland Inventory (LWI) and National Wetland Inventory (NWI) maps, respectively.

C. Threatened and Endangered Species:

There are no critical habitats for threatened or endangered species within the project area. Please see Figure 5, Critical Habitat Map.

D. Floodplains

The WTP site is not within any FEMA mapped floodplains; however, portions of the planned project are adjacent to the floodplain. Please see Figure 6, FEMA Flood Hazard Map.

E. Coastal Areas:

This project is not located within the Coastal Zone Management area. Please see Figure 7, Coastal Management Zone Map.

F. Section 106 Review:

There are no known archaeological sites, nor any locations identified on the National Register of Historic Places within the project area. Please see Figure 8, SHPO Map.

Please let me know if you have any questions or need further clarification. Thank you.

Sincerely,



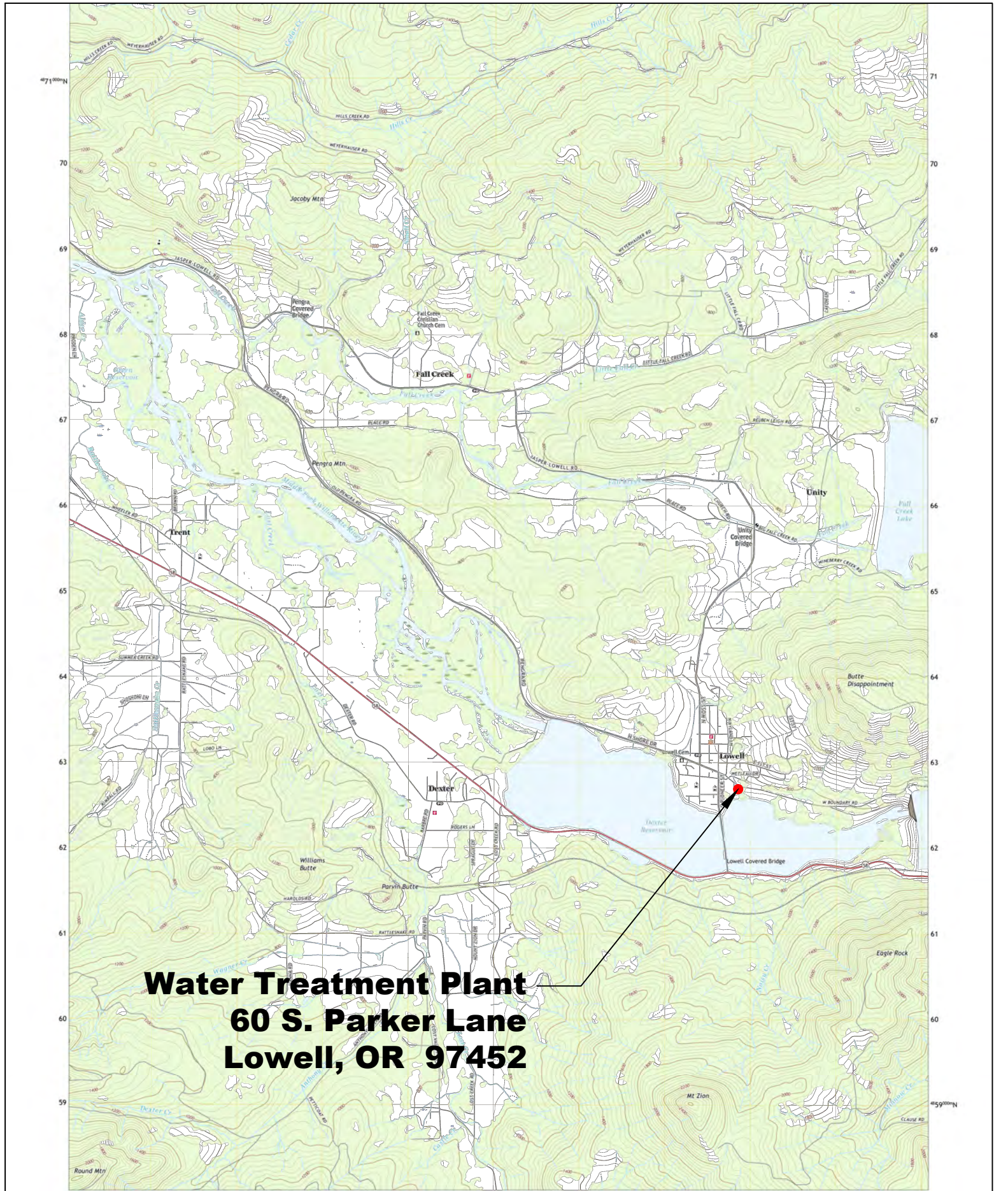
Matt Wadlington, P.E., MBA

Willamette Valley Area Manager & Principal

Civil West Engineering Services, Inc.

p. 541.264.7040 | c. 520.444.4220

mwadlington@civilwest.net



**Water Treatment Plant
60 S. Parker Lane
Lowell, OR 97452**

Civil West
Engineering Services, Inc.
North Coast | South Coast
Willamette Valley | Rogue Valley
541.326.4828 WWW.CIVILWEST.COM

Drawn By: TMB
Date: 5/17/24



SITE LOCATION MAP

FIGURE

ECWAG APPLICATION

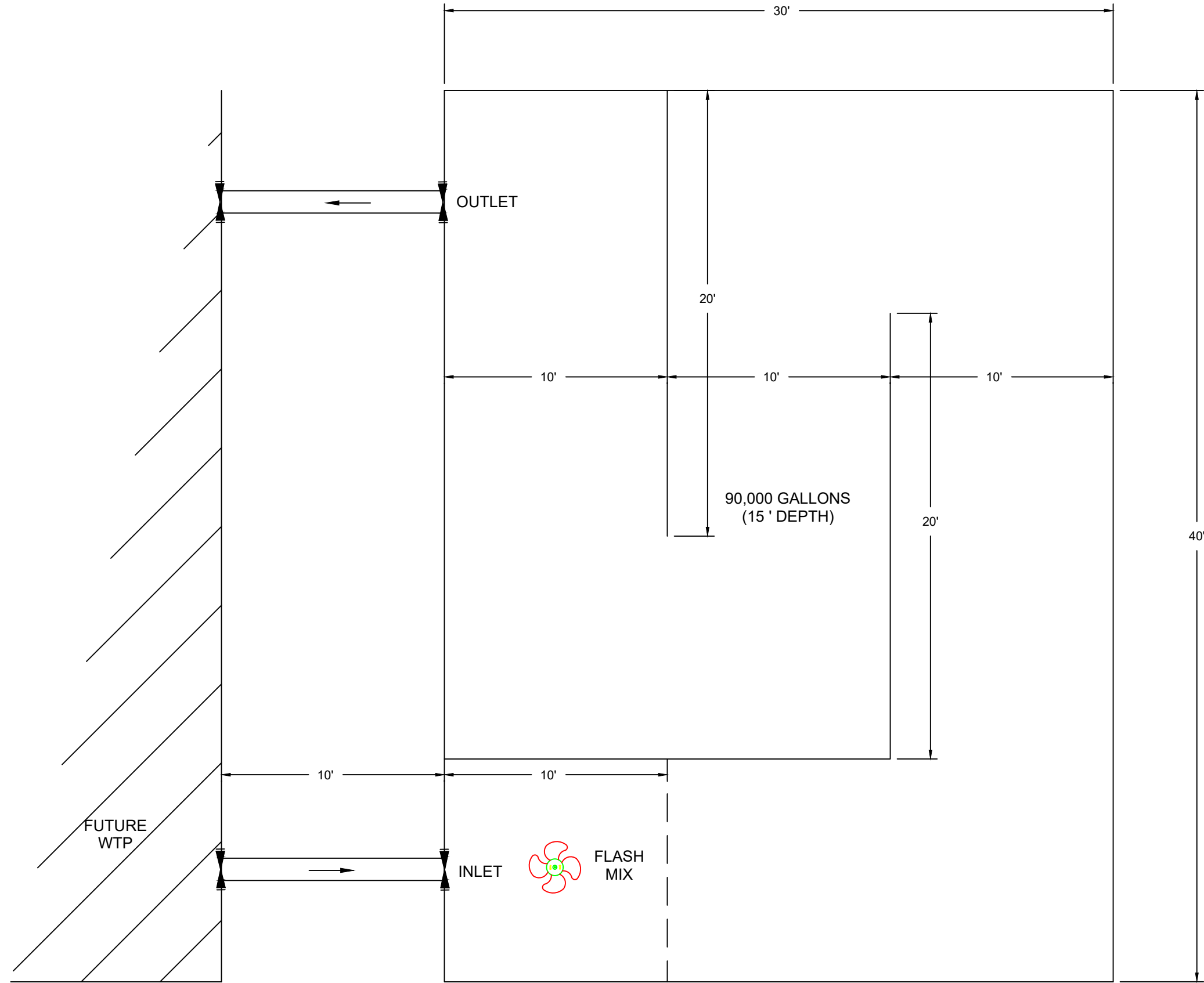
CITY OF LOWELL
LOWELL, OREGON

1



EXISTING WATER
TREATMENT PLANT

PROPOSED
SEDIMENTATION
BASIN LOCATION



CITY OF LOWELL
LOWELL, OREGON

CONCEPT SITE PLAN
ECWAG APPLICATION

1" = 10'
SITE LOCATION
Drawn By: TMB
Date: 5/16/24

FIGURE
2B

Lowell Local Wetland Inventory Map

Lower Fall Creek Watershed
 Lookout Point Reservoir Watershed

T 155 R 1W S 10
 T 155 R 1W S 11

Legend

- Study Area
- Taxlots
- Urban Growth Boundary
- Public Land Survey System
- Sample Plot (SP #)***
- Probable Wetland (PW) -
- Rivers, Streams & Ponds
- Watershed Boundary**
- Other Waters
- Riparian Reach Endpoint
- CF-IR
- Riparian Reach Endpoint Label
- Locality Significant Wetlands
- NO
- YES

See Glossary of Cowardin Classes and Water Regimes located in the Lowell LW Report for descriptions of codes on this map.

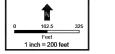
APPROVED LOCAL WETLANDS INVENTORY
 12/21/2011 LM
 OREGON DEPARTMENT OF STATE LANDS

Wetland Code	Area	Wetland Code	Area
2d-0	0.40	WD1995-0105-1	0.02
2d-0	0.81	WD1995-0105-2	0.15
3	0.25	WD1995-0201-1	0.12
4	0.40	WD1997-0473-2	0.20
5	0.40	WD1998-0007	1.62
6	0.30	WD2008-0030	0.01
7	0.14	WD2008-0618-1	0.22
8	0.13	WD2008-0618-2	0.1
WD1994-0067	0.2	WD2008-0618-3	0.02
WD1993-0106-2	0.08	WD2008-0618-4	0.02
WD1994-0067	0.20	WD2008-0442	0.07

*Note: Wetlands in Lowell's Local Wetland Inventory which are not within Lowell's recognized city limits, are not the jurisdiction of the City of Lowell and are not subject to ordinance adopted by the City of Lowell until such time as they are formally annexed into the City of Lowell.

**Water Treatment Plant
 60 S. Parker Lane
 Lowell, OR 97452**

Dexter Lake



Disclaimer: Information shown on this map is for planning purposes. It does not constitute a warranty of any kind, and is subject to change. The accuracy and completeness of the information shown here are not guaranteed. This map is prepared for use by the City of Lowell and is not intended for use by any other party. The City of Lowell and the Oregon Department of State Lands do not warrant the accuracy or completeness of the information shown here. The Oregon Department of State Lands does not warrant the accuracy or completeness of the information shown here. A probable wetland appears to meet wetland criteria but is less than or equal to 0.12 acres or is a small area of an undeveloped area.

*** In some cases, a black arrow is associated with a sample plot location. The arrow points to the corresponding wetland that was investigated.

Final - Revised 1/10/2012 Completed 5/8/2011



Civil West
 Engineering Services, Inc.
 North Coast | South Coast
 Willamette Valley | Rogue Valley

541.326.4828 WWW.CIVILWEST.COM

Drawn By: TMB
 Date: 3/6/24



LOCAL WETLAND
 INVENTORY MAP

FIGURE

ECWAG APPLICATION

CITY OF LOWELL
 LOWELL, OREGON

3



U.S. Fish and Wildlife Service
National Wetlands Inventory

NWI Map, Lowell, Oregon



March 6, 2024

- Wetlands**
- Estuarine and Marine Deepwater
 - Freshwater Emergent Wetland
 - Lake
 - Estuarine and Marine Wetland
 - Freshwater Forested/Shrub Wetland
 - Other
 - Freshwater Pond
 - Riverine

U.S. Fish and Wildlife Service, National Standards and Support Team, wetlands_team@fws.gov

This map is for general reference only. The US Fish and Wildlife Service is not responsible for the accuracy or currentness of the base data shown on this map. All wetlands related data should be used in accordance with the layer metadata found on the Wetlands Mapper web site.

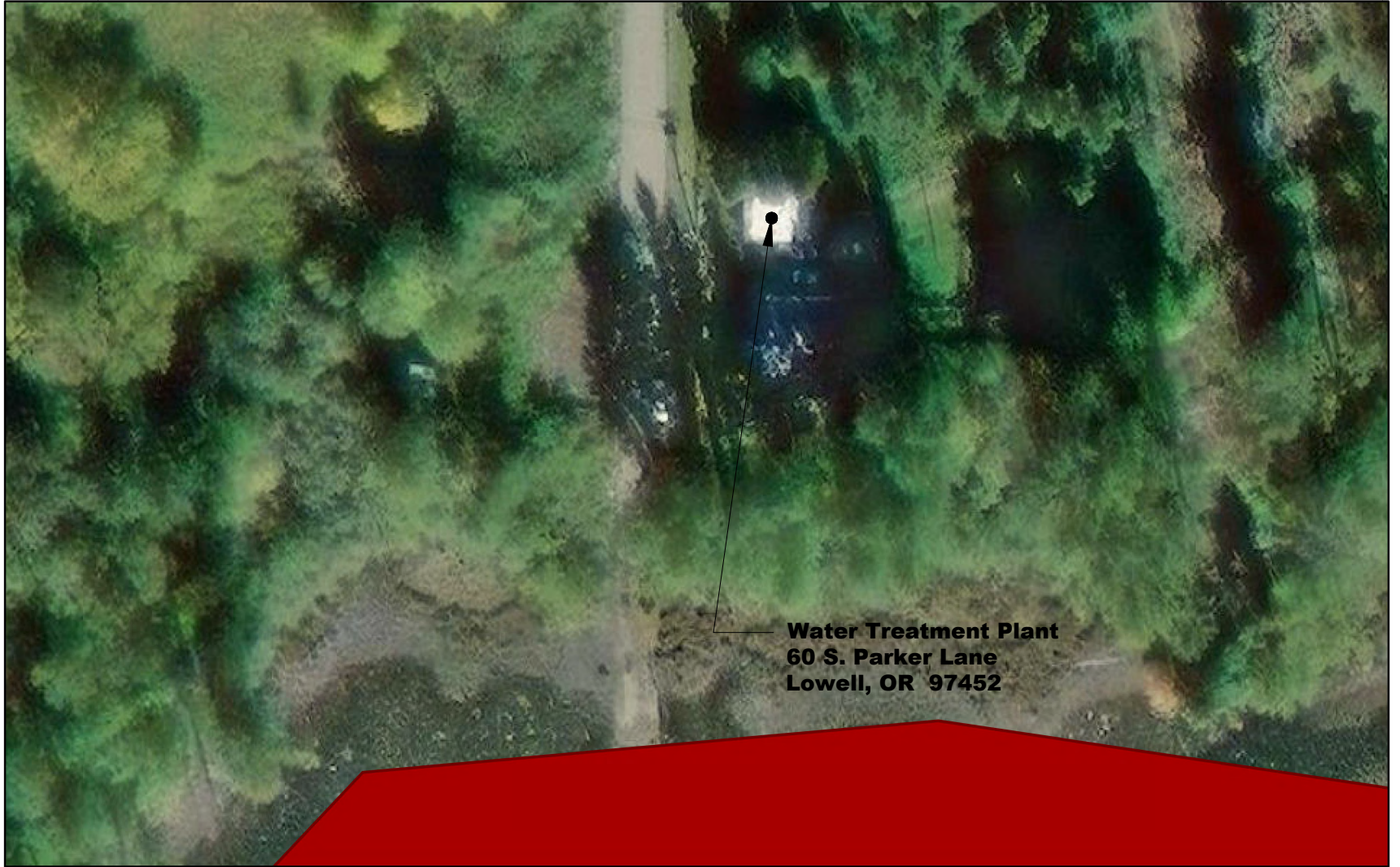
National Wetlands Inventory (NWI)
This page was produced by the NWI mapper

Drawn By: TMB
Date: 3/6/24
ECWAG APPLICATION

NATIONAL WETLAND INVENTORY MAP
CITY OF LOWELL
LOWELL, OREGON

FIGURE
4

Critical Habitat for Threatened & Endangered Species [USFWS]

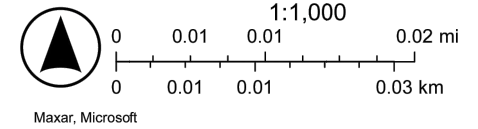


**Water Treatment Plant
60 S. Parker Lane
Lowell, OR 97452**

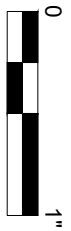
3/6/2024

- USFWS Critical Habitat - Critical Habitat - Polygon Features - Final
- World Imagery
- Low Resolution 15m Imagery
- High Resolution 60cm Imagery

- High Resolution 30cm Imagery
- Citations
- 30cm Resolution Metadata



Drawn By: TMB
Date: 3/6/24



ECWAG APPLICATION

CRITICAL HABITAT MAP

CITY OF LOWELL
LOWELL, OREGON

FIGURE

5

Civil West
Engineering Services, Inc.
Aerial Imagery & GIS
541.326.4828 WWW.CIVILWEST.COM



National Flood Hazard Layer FIRMette



122°47'W 43°55'12"N



Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

SPECIAL FLOOD HAZARD AREAS		Without Base Flood Elevation (BFE) Zone A, V, A99
		With BFE or Depth Zone AE, AO, AH, VE, AR
		Regulatory Floodway

OTHER AREAS OF FLOOD HAZARD		0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X
		Future Conditions 1% Annual Chance Flood Hazard Zone X
		Area with Reduced Flood Risk due to Levee. See Notes. Zone X
		Area with Flood Risk due to Levee Zone D

OTHER AREAS		NO SCREEN Area of Minimal Flood Hazard Zone X
		Effective LOMRs
		Area of Undetermined Flood Hazard Zone D

GENERAL STRUCTURES		Channel, Culvert, or Storm Sewer
		Levee, Dike, or Floodwall
		20.2 Cross Sections with 1% Annual Chance Water Surface Elevation
		17.5 Cross Sections with 1% Annual Chance Water Surface Elevation
		Coastal Transect
		Base Flood Elevation Line (BFE)
OTHER FEATURES		Limit of Study
		Jurisdiction Boundary
		Coastal Transect Baseline
		Profile Baseline
		Hydrographic Feature

MAP PANELS		Digital Data Available
		No Digital Data Available
		Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 3/6/2024 at 11:59 AM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.



Basemap Imagery Source: USGS National Map 2023

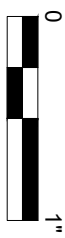
Drawn By: TMB
Date: 3/6/24
ECWAG APPLICATION

CITY OF LOWELL
LOWELL, OREGON
FLOOD MAP

FIGURE
6



Drawn By: TMB
Date: 3/6/24



ECWAG APPLICATION

COASTAL ZONE MAP

CITY OF LOWELL
LOWELL, OREGON

FIGURE

7



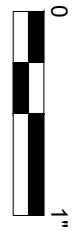
Oregon Historic Sites Map



Resource ID	Name	Address	City	County	Eligibility



Drawn By: TMB
Date: 3/6/24



ECWAG APPLICATION

SHPO MAP
CITY OF LOWELL
LOWELL, OREGON

FIGURE

8

Agenda Item Sheet

City of Lowell City Council

Type of item:	Discussion
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Item title/recommended action:

Review Oregon Liquor and Cannabis Commission license renewal within the city limits. –
Discussion/ Possible action

Justification or background:

Liquor license renewals are pending within the city. It has been the City Council's practice, in the past, to review licenses that are up for the renewal. The OLCC does not send paper renewals any longer. The attachment in your packet is from their website. Unfortunately, the web application cannot export the page in a more readable format. The only license up for renewal is for the Armando's restaurant. Feedback from the city is only necessary if the city has information on the OLCC's list of reasons to refuse or restrict a license. In other words, doing nothing is the same as a favorable recommendation.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

OLCC liquor licensee list for Lowell; list of denial criteria.

Meeting date:	05/21/2024
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OREGON LIQUOR & CANNABIS COMMISSION
Liquor Licensee List

YOU MUST SELECT A CITY/COUNTY BEFORE DATA WILL LOAD.

Select the filters below and then choose a City/County.

Report Date: May 16, 2024

Sort By:
Trade Name

Effective and Expiration Dates

- All Licenses
- Renewals issued in the past 90 days
- New licenses effective within the past or next 90 days
- Expiring within the next 90 days.

Filter By: None

Enter partial licensee name or trade name or complete license number or premises zip code.
[You must select a Filter By option.](#)

To select a specific license type or types, de-select, "All" and re-select the desired license type(s).

License Type
All

Select a specific government or governments or select "All" for all jurisdictions.

City/County
LOWELL

City/County	County Name	Trade Name	License No.	Premises No.	License Type	License Type Description	Additional Privilege	Second List
LOWELL	LANE	ARMANDOS 3	370078	50590	F-COM	FULL ON-PREMISES SALES		

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Include: Specific sheets from this dashboard
Scaling: Automatic
Page Size: Letter
Orientation: Portrait

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REASONS WE MAY DENY OR RESTRICT A LICENSE
ORS 471.313(4)(5), OAR 845-005-0320, 845-005-0321, 845-005-0322
845-005-0325, 845-005-0326(4)(5) or 845-005-0355

The following is a list of problems relating to the **APPLICANT** or **BUSINESS** that OLCC **can** consider to refuse or restrict a license:

1. Applicant has a habit of using alcohol or drugs to excess
2. Applicant makes a false statement to OLCC (must be related to a refusal basis)
3. Applicant has been convicted of local, state or federal laws that are substantially related to the fitness of holding a liquor license
4. Applicant has demonstrated poor moral character
5. Applicant has a poor record of compliance when previously licensed by OLCC
6. Applicant is not the legitimate owner of the business
7. The business has a history of serious and persistent problems at this location.

The problems can include:

- Obtrusive or excessive noise, music or sound vibrations
- Public drunkenness
- Fights or altercations
- Harassment
- Unlawful drug sales
- Alcohol or related litter

OLCC is **not** able to consider the following issues when deciding to renew a liquor license:

- Lack of parking
- Increase in traffic
- Too many licenses in a specific area (saturation)
- Entertainment type - nude dancing, gambling, live bands, etc.
- Increased noise
- Zoning issues

Visit www.oregon.gov/olcc/ to see the full text of ORS and OAR referenced above. In order for an unfavorable recommendation from a local government to be valid, the grounds must be found in the license refusal bases of ORS 471.313(4), 471.313(5), OAR 845-005-0320, 845-005-0321, 845-005-0322, 845-005-0325 or 845-005-0326(4)(5) or the license restriction bases of OAR 845-005-0355, and must be supported by reliable factual information.