

Lowell City Council
Regular Meeting
Tuesday, November 21, 2023 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.
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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. October 17, 2023 regular meeting minutes
2. November 7, 2023 regular meeting minutes
3. October 2023 check register
4. August 2023 financial report
5. September 2023 financial report
6. October 2023 financial report

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

City Council Meeting Agenda

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
3. Library Director
4. Oakridge Police – September and October 2023

Public Hearing

1. The City Council is holding this public hearing in accordance with Sections 13 and 14 of Ordinance 296, “An ordinance granting Falcon Community Cable, L.P., locally known as Charter Communications, a non-exclusive franchise for the construction, operation, and maintenance of a cable system and repealing Ordinance No. 230.”

The purpose of the public hearing is for the City Council to receive testimony and evidence on if Charter Communication has committed a violation of the Ordinance 296 when its subcontractor damaged the city’s street and water main at or near 436 E. 1st Street on or about November 17, 2022.

- a. The public hearing is now open at ____ (state time)
- b. Staff report - Jeremy Caudle, City Administrator
- c. Testimony from city staff
- d. Opportunity for Charter Communications to present evidence
- e. Opportunity for Charter Communications to question witnesses
- f. Questions from City Council of any of the witnesses
- g. The public hearing is now closed at ____ (state time)

City Council Meeting Agenda

New Business

1. Determination from City Council on if Charter Communications has committed a violation of its franchise agreement, as set forth in Ordinance 296, with the City of Lowell. – Discussion/ Possible action

At this time, the City Council may vote to determine that Charter Communications has committed a violation of Ordinance 296 and to approve findings of fact relative to its determination.

Mayor Comments

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

Adjourn the Regular Meeting.

**City of Lowell, Oregon
City Council
Regular Meeting Minutes
October 17, 2023**

The Lowell City Council held a regular meeting on October 17, 2023. 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 7:02 pm.

City Councilors present:

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

City Councilors absent:

None

Staff/others present:

City Administrator Jeremy Caudle, Public Works Director Max Baker (via Zoom)

Approval of the agenda:

CA Caudle requested the addition of “Christmas tree lighting ceremony discussion” under “Other business.”

Approval of Consent Agenda:

1. June 23, 2023 special meeting minutes
2. September 19, 2023 regular meeting minutes
3. October 3, 2023 regular meeting minutes
4. September 2023 check register
5. July 2023 financial report

Motion to approve the consent agenda made by Councilor Harris. Seconded by Councilor Weathers. Approved: 5-0.

Public comments: None.

Council comments: None.

Staff Reports:

City Administrator

- Signed the contract and engagement letters with Umpqua Valley Financial. Staff has held initial meetings with them to discuss the audit process. They are scheduled to start field work at City Hall on October 26.
- In late September/early October, the city’s integrator of record completed preliminary design and budget work for the PLC. This was necessary to complete the Business Oregon grant paperwork, which we will discuss later in the meeting.

- Participated in a webinar with the Oregon Department of Administrative Services regarding federal and state grant funding for cybersecurity improvements. The grant funding could possibly pay for some of the policy and process changes that we need to implement to increase our cybersecurity coverage. Started reviewing cybersecurity policies with our LCOG IT consultants. CIS has a model policy that we can adapt for Lowell.
- Signed the e-permitting contract and turned it in to the Oregon Building Codes Division. Also contacted our third-party building official, Northwest Code Professionals, about updating our building code ordinances prior to the city implementing e-permitting. They sent several models from other cities, which will be reviewed with the City Attorney. The goal is to complete these updates by the end of the year.
- On 10/4, signed the easement amendment that City Council approved at the 10/3 meeting. Received copies of this, along with the termination from Lookout Point LLC of the easement that ran across the backyards of several homes on Rockcrest Drive.
- Planning inquiries and code complaints:
 - Informal interpretation requested of definition of stories and how that affects setbacks.
 - Approved land use application 2023-02 for a property line adjustment on N. Cannon St.
 - Responded to zoning inquiry regarding allowed uses for a property on N. Cannon St. MEMO 2 of 2
 - Received a new land use application (#2023-03). This is a rezoning request on N. Moss St. The current zoning is public lands, and the applicant requests a rezoning to general commercial and multi-family. This application is currently undergoing staff review for completeness.
 - Received 2 complaints regarding code enforcement issues. I am still investigating these issues.
- Other updates. Working on FEMA grant closeout for 2019 snowstorm. Estimated \$2,000 expense for GIS work associated with camping ordinances. Priorities for the rest of 2023 include camping ordinance, building ordinance update, PLC procurement, and completing financial statement audit.

Public Works

- Streets and Parks. Repairs were made and new fixtures installed at the Park Restrooms on 9/26/23. The restrooms have been open and closed daily, Monday-Friday. So far, no issues to report.
- Water Treatment Plant/Distribution. Update on new chemical processes to respond to Lookout Point deep drawdown and extra sediment.
- Wastewater Treatment/Collections. Nothing new to report at this time.
- Other. Staff met with USDA on 10/16/23 for a safety and security inspection at the Water Treatment Plant and the Sewer Treatment Plant

Library Director

- September Activities
 - Finalized 2024 calendar.
 - Researched and began writing Oregon Heritage Trust digitization grant proposal.

- Completed adding grant funded books to the collection.
- Revised Volunteer manual.
- Continued to post to Facebook.
- Added 2 volunteers.
- Next steps
 - Submit grant application (done 10/11/2023)
 - Set up a weekly program for January – June 2024
 - Explore potential grants including Federal Library and Technology Act grant to add oral histories to the digital archive, and Oregon Humanities for a programming grant.
 - Contact Highway 58 newspaper to expand outreach.

New business:

1. Motion to authorize the City Administrator to submit to Business Oregon a “Direct legislative award project information form” in the amount of \$306,420 for the “Lowell water treatment plant PLC and SCADA upgrade,” and to authorize the Mayor to sign.

CA Caudle explained that on September 15, 2023, the city received a letter from Business Oregon stating that the city has received a direct legislative award of \$306,420. The grant is for the PLC/SCADA upgrade at the water plant. To receive these funds, Business Oregon requires the city to submit a "project information form." The City Council must authorize submission of the form. Once the city submits the form, then Business Oregon will send a contract, which will also require City Council approval.

Motion: I move to authorize the City Administrator to submit to Business Oregon a “Direct legislative award project information form” in the amount of \$306,420 for the “Lowell water treatment plant PLC and SCADA upgrade,” and to authorize the Mayor to sign.

Motion made by Councilor Harris. Seconded by Councilor Murray. Approved: 5-0.

Other business:

Councilor Harris stated that earlier in the day, she met with CA Caudle, Public Works Director Max Baker, and Parks Committee member Tony Moreci. At that meeting, everyone in attendance recommended that the annual Christmas tree lighting ceremony should be held on the City Hall campus, as opposed to the covered bridge. The event will take place on December 2. The City Council agreed with the date and change in location.

Mayor comments: None.

Councilor comments: None.

Community comments:

Rick Trimper. 551 E. 1st Street. Asked about status of E. 1st Street repair, Dollar General land use application, and location for City Council meeting.

Bobb Burr. 566 E. 1st Street. Stated that the change in location for the Christmas tree lighting is a good idea.

Adjourned at 8:19 pm.

Executive session to consult with legal counsel concerning the legal rights and duties of the city with regards to litigation followed immediately afterwards

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

**City of Lowell, Oregon
City Council
Regular Meeting Minutes
November 7, 2023**

The Lowell City Council held a regular meeting on November 7, 2023. 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, Maureen Weathers, Jimmy Murray, Tim Stratis

City Councilors absent:

None

Staff/others present:

City Administrator Jeremy Caudle

Approval of the agenda: No changes.

Public comments: None.

Council comments: None.

New business:

1. Review proposal from TYJB LLC to construct a parking lot on the city-owned property located at map and tax lot number 19-01-14-24-07100. Discussion/ Possible action.

Presentation by Tim Yager and Jake Briggs of TYJB LLC. The proposal is for their company to construct a parking lot on the 0.28-acre property at the southern end of the City Hall/library campus. The parking lot would serve the public, as well as residents on the N. Hyland Lane lot that TYJB LLC owns.

The City Council indicated an interest in partnering with TJJB LLC on the parking lot construction. The CA Caudle stated that he would work with the developers to specify details for review by City Council at a future meeting.

2. Review draft map of legal camping areas and continued discussion on updating city ordinances to comply with House Bill 3115.

CA Caudle previously had brought this to the attention of the Council 10/3/2023. House Bill 3115 is a bill that relates to the regulation of public property with respect to persons experiencing homelessness and declares an emergency. The city is working to comply with this new law and has requested LCOG's planner's input to enter certain restrictions into their geographical information system (GIS). They then used the GIS to create a map that illustrates where camping would be allowed under those restrictions.

CA Caudle presented a memo that showed the most plausible areas where tent camping could occur based off this map. The City Council discussed the meaning of what “reasonable time, place, and manner restrictions” constitute for a small city, such as Lowell. CA Caudle stated that he would continue discussing the concerns about the difficulty finding a suitable location with the city’s legal counsel. This item will require continued discussion at a future meeting.

3. Discussion on expiration of “Lowell Covered Bridge Maintenance Agreement” and expectations for litter and trash removal, graffiti removal, opening and closing the interpretive center, and cleaning of the facility.

CA Caudle presented an overview of the history of the agreement and the financial constraints to the city of maintaining the structure. The current intergovernmental agreement (IGA) with Lane County, which outlines the bridge's maintenance responsibilities, expired in 2009. Recent developments have necessitated a reevaluation of the bridge's future, in particular the continued failure of the gate.

The City Council directed staff to keep the covered bridge closed for the winter. City Council also stated that negotiating a new IGA with Lane County is a goal to secure a long-term operations and maintenance plan for the covered bridge. The City Council discussed possible historic preservation grants, as well as contacting other cities where covered bridges are located to learn more about funding opportunities.

4. Review “Lowell Business Survey” prepared by RAIN Catalysts. – Discussion

CA Caudle presented a business survey that RAIN Catalysts prepared. The City Council stated that they would like information on what businesses have used RAIN’s services.

Mayor comments: None.

Councilor comments: None.

Community comments: Bob Burr suggested low-cost ways to maintain the covered bridge.

Adjourned at 8:18 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
17757								
17757	Banner Bank	JEREMY SE	1	U- Store Self Storage - File storag	110-410-6128	.00	161.98	161.98
17757	Banner Bank	JEREMY SE	2	Home Depot - Moving boxes and	110-410-6230	.00	26.76	26.76
17757	Banner Bank	JEREMY SE	3	PayPal- Merge Tool Add-In for Wo	110-410-6230	.00	30.00	30.00
17757	Banner Bank	JEREMY SE	4	USPS - Certified - 16 Abatement L	110-460-6226	.00	80.16	80.16
17757	Banner Bank	JEREMY SE	5	Zoom - Remote Meetings	110-410-6122	.00	15.99	15.99
17757	Banner Bank	JEREMY SE	6	Zoom - REmote Meetings - BBJ C	314-490-6122	.00	15.99	15.99
17757	Banner Bank	JEREMY SE	7	Panera Bread - Coffee/Bagels CC	110-410-6510	.00	49.16	49.16
17757	Banner Bank	JEREMY SE	8	Federal Security - Monthly Subscr	110-450-6128	.00	39.98	39.98
17757	Banner Bank	JEREMY SE	9	Federal Security - Monthly Subscr	110-410-6128	.00	39.98	39.98
17757	Banner Bank	JEREMY SE	10	Microsoft Cloud Storage - Sept 23	110-410-6230	.00	8.85	8.85
17757	Banner Bank	JEREMY SE	11	Microsoft Cloud Storage - Sept 23	110-420-6234	.00	1.04	1.04
17757	Banner Bank	JEREMY SE	12	Microsoft Cloud Storage - Sept 23	110-440-6230	.00	1.57	1.57
17757	Banner Bank	JEREMY SE	13	Microsoft Cloud Storage - Sept 23	110-450-6230	.00	6.25	6.25
17757	Banner Bank	JEREMY SE	14	Microsoft Cloud Storage - Sept 23	110-460-6234	.00	1.57	1.57
17757	Banner Bank	JEREMY SE	15	Microsoft Cloud Storage - Sept 23	110-480-6230	.00	1.57	1.57
17757	Banner Bank	JEREMY SE	16	Microsoft Cloud Storage - Sept 23	220-490-6230	.00	1.57	1.57
17757	Banner Bank	JEREMY SE	17	Microsoft Cloud Storage - Sept 23	230-490-6230	.00	13.57	13.57
17757	Banner Bank	JEREMY SE	18	Microsoft Cloud Storage - Sept 23	240-490-6230	.00	13.57	13.57
17757	Banner Bank	JEREMY SE	19	Microsoft Cloud Storage - Sept 23	312-490-6230	.00	2.55	2.55
17757	Banner Bank	JEREMY SE	20	USPS - Certified - Budget Docs C	110-410-6226	.00	7.62	7.62
17757	Banner Bank	MAX SEPT 2	1	Jerrys Home Improvement - Salt f	230-490-6750	.00	116.61	116.61
17757	Banner Bank	MAX SEPT 2	2	Jerrys Home Improvement - Tarps	240-490-6712	.00	509.97	509.97
17757	Banner Bank	PEGGY SEP	1	Smith Family Book Store - books	110-450-6780	.00	50.98	50.98
17757	Banner Bank	PEGGY SEP	2	Barnes & Noble - 8 books	110-450-6780	.00	114.95	114.95
17757	Banner Bank	PEGGY SEP	3	Dollar Tree - Display Easels and b	110-450-6234	.00	13.75	13.75
17757	Banner Bank	SAM SEPT 2	1	Staples - Hanging Files for ORD/	110-410-6230	.00	194.28	194.28
17757	Banner Bank	SAM SEPT 2	2	Staples - Copy Paper	110-410-6230	.00	22.77	22.77
17757	Banner Bank	SAM SEPT 2	3	Staples - Copy Paper	110-420-6234	.00	2.68	2.68
17757	Banner Bank	SAM SEPT 2	4	Staples - Copy Paper	110-440-6230	.00	4.02	4.02
17757	Banner Bank	SAM SEPT 2	5	Staples - Copy Paper	110-450-6230	.00	16.08	16.08
17757	Banner Bank	SAM SEPT 2	6	Staples - Copy Paper	110-460-6234	.00	4.02	4.02
17757	Banner Bank	SAM SEPT 2	7	Staples - Copy Paper	110-480-6230	.00	4.02	4.02
17757	Banner Bank	SAM SEPT 2	8	Staples - Copy Paper	220-490-6230	.00	4.02	4.02
17757	Banner Bank	SAM SEPT 2	9	Staples - Copy Paper	230-490-6230	.00	34.83	34.83
17757	Banner Bank	SAM SEPT 2	10	Staples - Copy Paper	240-490-6230	.00	34.83	34.83
17757	Banner Bank	SAM SEPT 2	11	Staples - Copy Paper	312-490-6230	.00	6.69	6.69
17757	Banner Bank	SAM SEPT 2	12	Staples - Envelopes	110-410-6230	.00	17.00	17.00
17757	Banner Bank	SAM SEPT 2	13	Staples - Envelopes	110-420-6234	.00	2.00	2.00
17757	Banner Bank	SAM SEPT 2	14	Staples - Envelopes	110-440-6230	.00	3.00	3.00
17757	Banner Bank	SAM SEPT 2	15	Staples - Envelopes	110-450-6230	.00	12.00	12.00
17757	Banner Bank	SAM SEPT 2	16	Staples - Envelopes	110-460-6234	.00	3.00	3.00
17757	Banner Bank	SAM SEPT 2	17	Staples - Envelopes	110-480-6230	.00	3.00	3.00
17757	Banner Bank	SAM SEPT 2	18	Staples - Envelopes	220-490-6230	.00	3.00	3.00
17757	Banner Bank	SAM SEPT 2	19	Staples - Envelopes	230-490-6230	.00	26.00	26.00
17757	Banner Bank	SAM SEPT 2	20	Staples - Envelopes	240-490-6230	.00	26.00	26.00
17757	Banner Bank	SAM SEPT 2	21	Staples - Envelopes	312-490-6230	.00	4.99	4.99
17757	Banner Bank	SAM SEPT 2	22	CHECKR, INC - Library Volunteer	110-450-6128	.00	59.98	59.98
Total 17757:						.00		1,814.20

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17758								
17758	Caselle	128025	1	Contract Support and Maintenanc	110-410-6122	.00	218.59	218.59
17758	Caselle	128025	2	Contract Support and Maintenanc	110-420-6122	.00	86.03	86.03
17758	Caselle	128025	3	Contract Support and Maintenanc	110-440-6122	.00	16.85	16.85
17758	Caselle	128025	4	Contract Support and Maintenanc	110-450-6122	.00	46.07	46.07
17758	Caselle	128025	5	Contract Support and Maintenanc	220-490-6122	.00	22.05	22.05
17758	Caselle	128025	6	Contract Support and Maintenanc	230-490-6122	.00	400.77	400.77
17758	Caselle	128025	7	Contract Support and Maintenanc	240-490-6122	.00	400.77	400.77
17758	Caselle	128025	8	Contract Support and Maintenanc	312-490-6122	.00	82.28	82.28
17758	Caselle	128025	9	Contract Support and Maintenanc	314-490-6122	.00	11.59	11.59
Total 17758:						.00		1,285.00
17759								
17759	City of Lowell	SEPT 2023	1	Water Service	110-410-6420	.00	197.27	197.27
17759	City of Lowell	SEPT 2023	2	Water Service	110-420-6420	.00	1,494.36	1,494.36
17759	City of Lowell	SEPT 2023	3	Water Service	110-450-6420	.00	234.40	234.40
17759	City of Lowell	SEPT 2023	4	Water Service	220-490-6420	.00	47.96	47.96
17759	City of Lowell	SEPT 2023	5	Water Service	230-490-6420	.00	64.72	64.72
17759	City of Lowell	SEPT 2023	6	Water Service	240-490-6420	.00	941.14	941.14
17759	City of Lowell	SEPT 2023	7	Sewer Service	110-410-6425	.00	104.48	104.48
17759	City of Lowell	SEPT 2023	8	Sewer Service	110-420-6425	.00	616.59	616.59
17759	City of Lowell	SEPT 2023	9	Sewer Service	110-450-6425	.00	111.33	111.33
17759	City of Lowell	SEPT 2023	10	Sewer Service	220-490-6425	.00	23.98	23.98
17759	City of Lowell	SEPT 2023	11	Sewer Service	230-490-6425	.00	68.51	68.51
17759	City of Lowell	SEPT 2023	12	Sewer Service	240-490-6425	.00	616.59	616.59
Total 17759:						.00		4,521.33
17760								
17760	City of Oakridge	OCT/0056/20	1	Police Service	110-430-6118	.00	3,029.67	3,029.67
17760	City of Oakridge	OCT/0056/20	2	Net Revenue Muni Court	110-480-6128	.00	140.24	140.24
17760	City of Oakridge	OCT/0056/20	3	Bailiff	110-480-6121	.00	63.34	63.34
Total 17760:						.00		3,233.25
17761								
17761	DCBS-Fiscal Services	JULY AUG S	1	Surcharge on Building Permits Au	220-490-6524	.00	243.12	243.12
17761	DCBS-Fiscal Services	JULY AUG S	2	Surcharge on Building Permits Se	220-490-6524	.00	9.60	9.60
17761	DCBS-Fiscal Services	JULY AUG S	3	Surcharge on Electrical Permits J	220-490-6525	.00	21.60	21.60
17761	DCBS-Fiscal Services	JULY AUG S	4	Surcharge on Electrical Permits A	220-490-6525	.00	73.92	73.92
17761	DCBS-Fiscal Services	JULY AUG S	5	Surcharge on Electrical Permits S	220-490-6525	.00	22.20	22.20
Total 17761:						.00		370.44
17762								
17762	Lane Electric Cooperative	SEPT LEC	1	Electricity	110-410-6430	.00	108.72	108.72
17762	Lane Electric Cooperative	SEPT LEC	2	Electricity	110-420-6430	.00	158.75	158.75
17762	Lane Electric Cooperative	SEPT LEC	3	Electricity	110-450-6430	.00	156.45	156.45
17762	Lane Electric Cooperative	SEPT LEC	4	Electricity	110-470-6326	.00	60.82	60.82
17762	Lane Electric Cooperative	SEPT LEC	5	Electricity	220-490-6430	.00	6.63	6.63
17762	Lane Electric Cooperative	SEPT LEC	7	Electricity	230-490-6430	.00	1,564.80	1,564.80
17762	Lane Electric Cooperative	SEPT LEC	8	Electricity	240-490-6430	.00	2,182.58	2,182.58
17762	Lane Electric Cooperative	SEPT LEC	9	Electricity	312-490-6430	.00	990.41	990.41

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17762:						.00		5,229.16
17763								
17763	Lowell Mini Storage	OCT 2023	1	Storage Rental Unit #L029	314-490-6705	.00	80.00	80.00
Total 17763:						.00		80.00
17764								
17764	National Business Solution	IN121807	1	Copy charges - 3583 B/W count	110-410-6234	.00	15.05	15.05
17764	National Business Solution	IN121807	2	copy Charges - 1152 Color Count	110-410-6234	.00	48.38	48.38
17764	National Business Solution	IN121807	3	Service Base JD	110-410-6124	.00	19.00	19.00
Total 17764:						.00		82.43
17765								
17765	Nichols, Layli	SEPTEMBE	1	Consulting Services	110-410-6114	.00	1,019.20	1,019.20
17765	Nichols, Layli	SEPTEMBE	2	Consulting Services	220-490-6114	.00	127.40	127.40
17765	Nichols, Layli	SEPTEMBE	3	Consulting Services	230-490-6114	.00	637.00	637.00
17765	Nichols, Layli	SEPTEMBE	4	Consulting Services	240-490-6114	.00	637.00	637.00
17765	Nichols, Layli	SEPTEMBE	5	Consulting Services	312-490-6114	.00	127.40	127.40
Total 17765:						.00		2,548.00
17766								
17766	Northwest Code Profession	4752	1	Building Permyty Costs Sept 2023	220-490-6150	.00	60.00	60.00
17766	Northwest Code Profession	4752	2	Electrical Permit Cost Sept 2023	220-490-6152	.00	138.75	138.75
Total 17766:						.00		198.75
17767								
17767	Oregon RAIN	2012	1	Rural Economic Developement S	110-440-6128	.00	10,000.00	10,000.00
Total 17767:						.00		10,000.00
17768								
17768	Bridge Town Market	SEPT 2023	1	Fuel for Mower and 2017 Ram	110-420-6710	.00	257.09	257.09
Total 17768:						.00		257.09
17769								
17769	Brothers Plumbing Inc	11871	1	Labor for Parks Bathroom	110-420-6320	.00	1,167.99	1,167.99
Total 17769:						.00		1,167.99
17770								
17770	Cascade Columbia	877702	1	Tote of Pass C	230-490-6750	.00	2,767.45	2,767.45
Total 17770:						.00		2,767.45
17771								
17771	Century Link	SEPT 23	1	line for water tower	230-490-6440	.00	79.50	79.50
Total 17771:						.00		79.50

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17772								
17772	Chenoweth Law Group	44495	1	Invoice # 44495 - Legal Service re	110-440-6128	.00	313.05	313.05
Total 17772:						.00		313.05
17773								
17773	Consolidated Supply	S011582456,	1	Parts for Toilet and sinks for both	110-420-6320	.00	640.01	640.01
Total 17773:						.00		640.01
17774								
17774	Department of Enviornmen	65585	1	N Harris Wastewater Collections	240-490-6220	.00	249.60	249.60
Total 17774:						.00		249.60
17775								
17775	Douglas Fast Net	DFN 1023	1	Internet Service	110-410-6435	.00	7.50	7.50
Total 17775:						.00		7.50
17776								
17776	H & J Construction	5348	1	Invoice 5348 Sewer Lateral Repai	240-490-6330	.00	4,991.31	4,991.31
Total 17776:						.00		4,991.31
17777								
17777	H & J Construction	5349, 5353	1	Invoice 5349 New Fire Hydrant an	230-490-6330	.00	3,485.86	3,485.86
17777	H & J Construction	5349, 5353	2	Invoice 5353 Labor for Hydrant	230-490-6330	.00	4,257.00	4,257.00
Total 17777:						.00		7,742.86
17778								
17778	H & J Construction	5351, 5350,	1	Invoice 5351 E 2nd & Cannon As	312-490-6330	.00	698.16	698.16
17778	H & J Construction	5351, 5350,	2	Invoice 5350 Asphalt Repair W La	312-490-6330	.00	523.62	523.62
17778	H & J Construction	5351, 5350,	3	Invoice 5352 Asphalt Repair N Da	312-490-6330	.00	1,609.26	1,609.26
Total 17778:						.00		2,831.04
17779								
17779	Lowell School District	BRIDGE 23	1	The Bridge Printing and Mailing -	110-410-6220	.00	602.31	602.31
17779	Lowell School District	BRIDGE 23	2	The Bridge Printing and Mailing -	110-450-6290	.00	602.31	602.31
Total 17779:						.00		1,204.62
17780								
17780	Lowell School District	CET Q1 23	1	CET Tax	110-2515	.00	1,998.91	1,998.91
17780	Lowell School District	FUEL SEPT	1	Sept 2023 Fuel for Quad Cab	240-490-6710	.00	89.83	89.83
17780	Lowell School District	FUEL SEPT	2	Sept 2023 Fuel for Tractor	240-490-6710	.00	144.64	144.64
Total 17780:						.00		2,233.38
17781								
17781	One Call Concepts	3090418	1	Fee for Locates	230-490-6712	.00	11.20	11.20
17781	One Call Concepts	3090418	2	Fee for Locates	240-490-6712	.00	11.20	11.20

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17781:						.00		22.40
17782								
17782	Pacific Office Automation In	5026893806	1	Postage machine	110-410-6128	.00	44.19	44.19
17782	Pacific Office Automation In	5026893806	2	Postage Machine	230-490-6128	.00	88.37	88.37
17782	Pacific Office Automation In	5026893806	3	Postage Machine	240-490-6128	.00	88.37	88.37
Total 17782:						.00		220.93
17783								
17783	Renewable Resource Grou	161270,1612	1	Invoice 161271 BOD TSS	240-490-6755	.00	284.40	284.40
17783	Renewable Resource Grou	161270,1612	2	Invoice 161380 E Coli	240-490-6755	.00	68.40	68.40
17783	Renewable Resource Grou	161270,1612	3	Invoice BOD TSS	240-490-6755	.00	216.00	216.00
17783	Renewable Resource Grou	161270,1612	4	Invoice 161574 E-Coli	240-490-6755	.00	68.40	68.40
17783	Renewable Resource Grou	161270,1612	5	Invoice 161702 BOD TSS	240-490-6755	.00	216.00	216.00
17783	Renewable Resource Grou	161270,1612	6	Invoice 161270 Bac-T	230-490-6755	.00	50.40	50.40
17783	Renewable Resource Grou	161270,1612	7	Invoice 161379 TOC and Alkalinity	230-490-6755	.00	200.70	200.70
17783	Renewable Resource Grou	161270,1612	8	Invoice 161573 Bac-T	230-490-6755	.00	50.40	50.40
Total 17783:						.00		1,154.70
17784								
17784	Sanders, Tim	109	1	Monthly DRC fee for Collections S	240-490-6128	.00	300.00	300.00
Total 17784:						.00		300.00
17785								
17785	Verizon Wireless	9945078219	1	Cell Phone, tablet	110-410-6440	.00	91.67	91.67
17785	Verizon Wireless	9945078219	2	Cell Phone, tablet	230-490-6440	.00	110.10	110.10
17785	Verizon Wireless	9945078219	3	Cell Phone	240-490-6440	.00	69.30	69.30
Total 17785:						.00		271.07
17786								
17786	Wells Fargo Financial Leas	5027032565	1	Monthly Lease	110-410-6124	.00	95.96	95.96
Total 17786:						.00		95.96
17787								
17787	Correct Equipment, Inc.	55062	1	KAMstrup READy Software renew	230-490-6220	.00	786.70	786.70
Total 17787:						.00		786.70
17788								
17788	Brodart Co	B6682730	1	43 Assorted Books	110-450-8375	.00	975.57	975.57
17788	Brodart Co	B6682730	2	Brodart Guard	110-450-8375	.00	50.60	50.60
17788	Brodart Co	B6682730	3	cataloging and processing	110-450-8375	.00	61.49	61.49
17788	Brodart Co	B6682730	4	Freight	110-450-8375	.00	19.51	19.51
Total 17788:						.00		1,107.17
17789								
17789	Brothers Plumbing Inc	11978	1	Water Line Repair 4th street	230-490-6330	.00	158.00	158.00

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17789:						.00		158.00
17790								
17790	Cascade Columbia	879220	1	Drum of Alum/Bag of Soda Ash	230-490-6750	.00	957.73	957.73
Total 17790:						.00		957.73
17791								
17791	Century Link	OCT 2023	1	Phone and Auto Dialer for Water	230-490-6440	.00	138.24	138.24
17791	Century Link	OCT 2023	2	Auto Dialer for Lift Station	240-490-6440	.00	51.56	51.56
17791	Century Link	OCT 2023	3	Internet Service	230-490-6435	.00	76.86	76.86
Total 17791:						.00		266.66
17792								
17792	Charter Communications	0003329100	1	Internet	240-490-6435	.00	137.98	137.98
Total 17792:						.00		137.98
17793								
17793	City of Lowell	OCT 23 W/S	1	Water Service	110-410-6420	.00	126.25	126.25
17793	City of Lowell	OCT 23 W/S	2	Water Service	110-420-6420	.00	535.06	535.06
17793	City of Lowell	OCT 23 W/S	3	Water Service	110-450-6420	.00	145.62	145.62
17793	City of Lowell	OCT 23 W/S	4	Water Service	220-490-6420	.00	30.21	30.21
17793	City of Lowell	OCT 23 W/S	5	Water Service	230-490-6420	.00	75.07	75.07
17793	City of Lowell	OCT 23 W/S	6	Water Service	240-490-6420	.00	574.68	574.68
17793	City of Lowell	OCT 23 W/S	7	Sewer Service	110-410-6425	.00	104.48	104.48
17793	City of Lowell	OCT 23 W/S	8	Sewer Service	110-420-6425	.00	616.59	616.59
17793	City of Lowell	OCT 23 W/S	9	Sewer Service	110-450-6425	.00	111.33	111.33
17793	City of Lowell	OCT 23 W/S	10	Sewer Service	220-490-6425	.00	23.98	23.98
17793	City of Lowell	OCT 23 W/S	11	Sewer Service	230-490-6425	.00	68.51	68.51
17793	City of Lowell	OCT 23 W/S	12	Sewer Service	240-490-6425	.00	616.59	616.59
Total 17793:						.00		3,028.37
17794								
17794	Consolidated Supply	S011583270.	1	Parts for Toilet and sinks for both	110-420-6320	.00	229.34	229.34
Total 17794:						.00		229.34
17795								
17795	Demco	7386614	1	4 each - Plastic Sign Holder Horiz	110-450-6780	.00	66.36	66.36
17795	Demco	7386614	2	35 Oversized Bookends	110-450-6780	.00	258.65	258.65
17795	Demco	7386614	3	Slatwall Veneer End Panel 70h X	110-450-6780	.00	311.99	311.99
17795	Demco	7386614	4	Buffalo 3 sloping shelf Booktruck	110-450-6780	.00	556.99	556.99
17795	Demco	7386614	5	11 Demco Flat Adjustable shelves	110-450-6780	.00	538.34	538.34
17795	Demco	7386614	6	shipping and handling	110-450-6780	.00	692.93	692.93
Total 17795:						.00		2,425.26
17796								
17796	Lowell Mini Storage	NOVEMBER	1	Storage Rental Unit #L020	110-410-6290	.00	90.00	90.00
17796	Lowell Mini Storage	NOVEMBER	2	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
Total 17796:						.00		170.00
17797								
17797	QSL Print Communications	64862011	1	Lowell Historic Wall Calendar 202	110-450-6290	.00	566.00	566.00
Total 17797:						.00		566.00
17798								
17798	Renewable Resource Grou	161785,1617	1	Invoice 161798 E-Coli	240-490-6755	.00	68.40	68.40
17798	Renewable Resource Grou	161785,1617	2	Invoice 161870 BOD, TSS	240-490-6755	.00	216.00	216.00
17798	Renewable Resource Grou	161785,1617	3	Invoice 161961 E-Coli	240-490-6755	.00	68.40	68.40
17798	Renewable Resource Grou	161785,1617	4	Invoice 162070 BOD TSS	240-490-6755	.00	216.00	216.00
17798	Renewable Resource Grou	161785,1617	5	Invoice 162465 E-Coli	240-490-6755	.00	68.40	68.40
17798	Renewable Resource Grou	161785,1617	6	Invoice 161785 Bac-T and Nitrate	230-490-6755	.00	98.10	98.10
17798	Renewable Resource Grou	161785,1617	7	Invoice 161961 Bac-T	230-490-6755	.00	50.40	50.40
17798	Renewable Resource Grou	161785,1617	8	Invoice 162147 TTHMs	230-490-6755	.00	158.00	158.00
17798	Renewable Resource Grou	161785,1617	9	Invoice 162153 Bac-T	230-490-6755	.00	50.40	50.40
17798	Renewable Resource Grou	161785,1617	10	Invoice 162206 VOCs	230-490-6755	.00	291.00	291.00
Total 17798:						.00		1,285.10
17799								
17799	Springfield Tire Factory	1062552	1	Tires for 2017 Ram	110-420-6324	.00	1,580.89	1,580.89
Total 17799:						.00		1,580.89
17800								
17800	Sunbelt Rentals	143837513-0	1	Equipment for Drying Beds	240-490-6712	.00	2,366.80	2,366.80
Total 17800:						.00		2,366.80
17801								
17801	USA Blue Book	00149223,00	1	Parts for Carbon Pump, Cl2 Syste	230-490-6324	.00	4,790.35	4,790.35
Total 17801:						.00		4,790.35
Grand Totals:						.00		75,769.37

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	.00	32,404.58-	32,404.58-
110-2515	1,998.91	.00	1,998.91
110-410-6114	1,019.20	.00	1,019.20
110-410-6122	234.58	.00	234.58
110-410-6124	114.96	.00	114.96
110-410-6128	246.15	.00	246.15
110-410-6220	602.31	.00	602.31
110-410-6226	7.62	.00	7.62
110-410-6230	299.66	.00	299.66
110-410-6234	63.43	.00	63.43
110-410-6290	90.00	.00	90.00

GL Account	Debit	Credit	Proof
110-410-6420	323.52	.00	323.52
110-410-6425	208.96	.00	208.96
110-410-6430	108.72	.00	108.72
110-410-6435	7.50	.00	7.50
110-410-6440	91.67	.00	91.67
110-410-6510	49.16	.00	49.16
110-420-6122	86.03	.00	86.03
110-420-6234	5.72	.00	5.72
110-420-6320	2,037.34	.00	2,037.34
110-420-6324	1,580.89	.00	1,580.89
110-420-6420	2,029.42	.00	2,029.42
110-420-6425	1,233.18	.00	1,233.18
110-420-6430	158.75	.00	158.75
110-420-6710	257.09	.00	257.09
110-430-6118	3,029.67	.00	3,029.67
110-440-6122	16.85	.00	16.85
110-440-6128	10,313.05	.00	10,313.05
110-440-6230	8.59	.00	8.59
110-450-6122	46.07	.00	46.07
110-450-6128	99.96	.00	99.96
110-450-6230	34.33	.00	34.33
110-450-6234	13.75	.00	13.75
110-450-6290	1,168.31	.00	1,168.31
110-450-6420	380.02	.00	380.02
110-450-6425	222.66	.00	222.66
110-450-6430	156.45	.00	156.45
110-450-6780	2,591.19	.00	2,591.19
110-450-8375	1,107.17	.00	1,107.17
110-460-6226	80.16	.00	80.16
110-460-6234	8.59	.00	8.59
110-470-6326	60.82	.00	60.82
110-480-6121	63.34	.00	63.34
110-480-6128	140.24	.00	140.24
110-480-6230	8.59	.00	8.59
220-2125	.00	859.99-	859.99-
220-490-6114	127.40	.00	127.40
220-490-6122	22.05	.00	22.05
220-490-6150	60.00	.00	60.00
220-490-6152	138.75	.00	138.75
220-490-6230	8.59	.00	8.59
220-490-6420	78.17	.00	78.17
220-490-6425	47.96	.00	47.96
220-490-6430	6.63	.00	6.63
220-490-6524	252.72	.00	252.72
220-490-6525	117.72	.00	117.72
230-2125	.00	21,727.15-	21,727.15-
230-490-6114	637.00	.00	637.00
230-490-6122	400.77	.00	400.77
230-490-6128	88.37	.00	88.37
230-490-6220	786.70	.00	786.70
230-490-6230	74.40	.00	74.40
230-490-6324	4,790.35	.00	4,790.35
230-490-6330	7,900.86	.00	7,900.86
230-490-6420	139.79	.00	139.79
230-490-6425	137.02	.00	137.02
230-490-6430	1,564.80	.00	1,564.80
230-490-6435	76.86	.00	76.86

GL Account	Debit	Credit	Proof
230-490-6440	327.84	.00	327.84
230-490-6712	11.20	.00	11.20
230-490-6750	3,841.79	.00	3,841.79
230-490-6755	949.40	.00	949.40
240-2125	.00	16,544.71-	16,544.71-
240-490-6114	637.00	.00	637.00
240-490-6122	400.77	.00	400.77
240-490-6128	388.37	.00	388.37
240-490-6220	249.60	.00	249.60
240-490-6230	74.40	.00	74.40
240-490-6330	4,991.31	.00	4,991.31
240-490-6420	1,515.82	.00	1,515.82
240-490-6425	1,233.18	.00	1,233.18
240-490-6430	2,182.58	.00	2,182.58
240-490-6435	137.98	.00	137.98
240-490-6440	120.86	.00	120.86
240-490-6710	234.47	.00	234.47
240-490-6712	2,887.97	.00	2,887.97
240-490-6755	1,490.40	.00	1,490.40
312-2125	.00	4,045.36-	4,045.36-
312-490-6114	127.40	.00	127.40
312-490-6122	82.28	.00	82.28
312-490-6230	14.23	.00	14.23
312-490-6330	2,831.04	.00	2,831.04
312-490-6430	990.41	.00	990.41
314-2125	.00	187.58-	187.58-
314-490-6122	27.58	.00	27.58
314-490-6705	160.00	.00	160.00
Grand Totals:	<u>75,769.37</u>	<u>75,769.37-</u>	<u>.00</u>

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

GL Account

Debit

Credit

Proof

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Bank.Name = "General"

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 AUGUST 31, 2023

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	878,887.28
999-1115	CASH IN BANK - LGIP	795,379.86
		1,674,267.14
	TOTAL COMBINED CASH	1,674,267.14
999-1110	CASH ALLOCATED TO FUNDS	(1,674,267.14)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	219,817.55
220	ALLOCATION TO BUILDING FUND	61,876.84
230	ALLOCATION TO WATER FUND	120,033.47
240	ALLOCATION TO SEWER FUND	237,081.59
312	ALLOCATION TO STREET FUND	121,329.60
314	ALLOCATION TO BLACKBERRY JAM FUND	8,119.55
410	ALLOCATION TO PARKS SDC FUND	105,680.74
412	ALLOCATION TO STREETS SDC FUND	82,205.32
430	ALLOCATION TO WATER SDC FUND	441,100.71
440	ALLOCATION TO SEWER SDC FUND	134,612.19
445	ALLOCATION TO STORMWATER SDC FUND	85,687.34
520	ALLOCATION TO WATER RESERVE FUND	40,576.44
521	ALLOCATION TO SEWER RESERVE FUND	16,145.80
		1,674,267.14
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,674,267.14
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,674,267.14)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	161,563.87	
110-1115	CASH IN BANK - LGIP	58,253.68	
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>3,720,746.43</u>

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	3,183.77	
110-2510	BAIL HELD	577.00	
110-2515	CET TAX COLLECTED	3,442.82	
110-2525	OTHER DEPOSITS	600.00	
110-2750	LONG TERM DEBT	687,210.00	
	TOTAL LIABILITIES		695,013.59

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	(32,558.84)	
	BALANCE - CURRENT DATE	(32,558.84)	
	TOTAL FUND EQUITY		<u>3,025,732.84</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,720,746.43</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	44.63	44.63	179,870.00	179,825.37	.0
110-310-4114	(92.06)	(11.02)	2,500.00	2,511.02	(.4)
TOTAL TAXES	(47.43)	33.61	182,370.00	182,336.39	.0
<u>INVESTMENT EARNINGS</u>					
110-315-4125	248.85	468.87	1,252.00	783.13	37.5
TOTAL INVESTMENT EARNINGS	248.85	468.87	1,252.00	783.13	37.5
<u>INTERGOVERNMENTAL</u>					
110-320-4132	3,149.68	3,149.68	11,800.00	8,650.32	26.7
110-320-4134	.00	151.21	780.00	628.79	19.4
110-320-4136	1,140.47	3,948.21	23,680.00	19,731.79	16.7
110-320-4145	33.26	33.26	.00	(33.26)	.0
110-320-4148	.00	601.32	2,400.00	1,798.68	25.1
TOTAL INTERGOVERNMENTAL	4,323.41	7,883.68	38,660.00	30,776.32	20.4
<u>OPERATING GRANTS</u>					
110-325-4152	.00	.00	10,586.00	10,586.00	.0
110-325-4154	.00	.00	1,000.00	1,000.00	.0
110-325-4155	2,500.00	2,500.00	.00	(2,500.00)	.0
110-325-4158	.00	.00	1,000.00	1,000.00	.0
TOTAL OPERATING GRANTS	2,500.00	2,500.00	12,586.00	10,086.00	19.9
<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

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FRANCHISE FEES</u>					
110-330-4310 CABLE FRANCHISE FEES	2,070.29	2,070.29	6,000.00	3,929.71	34.5
110-330-4312 ELECTRIC FRANCHISE FEES	31,864.81	31,864.81	55,000.00	23,135.19	57.9
110-330-4314 GARBAGE FRANCHISE FEES	.00	.00	6,000.00	6,000.00	.0
110-330-4316 TELECOM FRANCHISE FEES	.00	130.00	1,500.00	1,370.00	8.7
110-330-4318 WATER FRANCHISE FEES	.00	1,346.94	.00	(1,346.94)	.0
110-330-4320 SEWER FRANCHISE FEES	.00	1,828.02	.00	(1,828.02)	.0
TOTAL FRANCHISE FEES	33,935.10	37,240.06	68,500.00	31,259.94	54.4
<u>LICENSES & PERMITS</u>					
110-335-4352 LAND USE & DEVELOPMENT	352.00	1,654.18	41,250.00	39,595.82	4.0
110-335-4354 MISC PERMITS & LICENSES	.00	583.00	100.00	(483.00)	583.0
110-335-4360 DOG LICENSES	.00	.00	500.00	500.00	.0
TOTAL LICENSES & PERMITS	352.00	2,237.18	41,850.00	39,612.82	5.4
<u>CHARGES FOR SERVICE</u>					
110-340-4410 COPY, FAX, NOTARY & RESEARCH	37.45	39.85	500.00	460.15	8.0
110-340-4416 LIBRARY BOOK SALES	749.11	749.11	.00	(749.11)	.0
110-340-4417 LIEN SEARCHES	.00	40.00	500.00	460.00	8.0
110-340-4421 SDC/CET ADMIN FEE	.00	50.67	260.00	209.33	19.5
110-340-4423 PAY STATION REVENUE	.00	.00	100.00	100.00	.0
TOTAL CHARGES FOR SERVICE	786.56	879.63	1,360.00	480.37	64.7
<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	175.00	730.93	5,000.00	4,269.07	14.6
TOTAL FINES & FORFEITURES	175.00	730.93	5,000.00	4,269.07	14.6
<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

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
110-370-4825 LIBRARY DONATIONS	81.00	132.06	2,500.00	2,367.94	5.3
110-370-4826 PARKS DONATIONS	.00	.00	1,000.00	1,000.00	.0
TOTAL OTHER REVENUE	81.00	132.06	3,500.00	3,367.94	3.8
<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>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	49.99	800.00	750.01	6.3
TOTAL MISCELLANEOUS REVENUE	.00	49.99	800.00	750.01	6.3
TOTAL FUND REVENUE	42,354.49	52,156.01	1,057,636.00	1,005,479.99	4.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,585.94	3,938.03	19,123.00	15,184.97	20.6
110-410-5114 CITY CLERK	398.76	990.16	4,784.00	3,793.84	20.7
110-410-5158 MAINTENANCE WORKER I	157.45	374.83	2,306.00	1,931.17	16.3
110-410-5220 OVERTIME	.00	6.90	69.00	62.10	10.0
110-410-5315 SOCIAL SECURITY/MEDICARE	163.87	406.19	2,010.00	1,603.81	20.2
110-410-5320 WORKER'S COMP	395.90	396.67	502.00	105.33	79.0
110-410-5350 UNEMPLOYMENT	.00	.00	1,665.00	1,665.00	.0
110-410-5410 HEALTH INSURANCE	260.51	781.52	4,160.00	3,378.48	18.8
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	452.84	1,122.50	6,815.00	5,692.50	16.5
TOTAL PERSONAL SERVICES	3,415.27	8,016.80	41,434.00	33,417.20	19.4
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	.00	6,205.00	6,205.00	.0
110-410-6112 LEGAL SERVICES	1,004.00	2,399.72	4,000.00	1,600.28	60.0
110-410-6114 FINANCIAL SERVICES	1,019.20	1,747.20	14,231.00	12,483.80	12.3
110-410-6122 IT SERVICES	234.58	234.58	13,882.00	13,647.42	1.7
110-410-6124 COPIER CONTRACT	19.00	23.17	1,200.00	1,176.83	1.9
110-410-6128 OTHER CONTRACT SERVICES	68.18	1,307.37	2,801.00	1,493.63	46.7
110-410-6210 INSURANCE & BONDS	2,768.72	2,768.72	1,452.00 (1,316.72)	190.7
110-410-6220 PUBLICATIONS, PRINTING & DUES	493.48	2,748.48	2,865.00	116.52	95.9
110-410-6226 POSTAGE	19.06	197.06	739.00	541.94	26.7
110-410-6228 PUBLIC NOTICES	.00	825.22	2,900.00	2,074.78	28.5
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	198.27	198.27	3,500.00	3,301.73	5.7
110-410-6234 GENERAL SUPPLIES	456.71	456.74	527.00	70.26	86.7
110-410-6238 BANK SERVICE CHARGES	.22	.27	2,000.00	1,999.73	.0
110-410-6240 TRAVEL & TRAINING	.00	.00	4,000.00	4,000.00	.0
110-410-6290 MISCELLANEOUS	.00	.00	464.00	464.00	.0
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	95.96	191.92	.00 (191.92)	.0
110-410-6334 NON-CAPITALIZED ASSETS	86.67	86.67	2,000.00	1,913.33	4.3
110-410-6420 WATER SERVICES	205.56	350.21	2,030.00	1,679.79	17.3
110-410-6425 SEWER SERVICES	126.74	371.80	3,997.00	3,625.20	9.3
110-410-6430 ELECTRICITY SERVICES	117.10	252.53	3,310.00	3,057.47	7.6
110-410-6435 INTERNET SERVICES	8.00	16.00	50.00	34.00	32.0
110-410-6440 TELEPHONE SERVICES	91.59	91.59	1,500.00	1,408.41	6.1
110-410-6445 REFUSE SERVICES	.00	.00	3,000.00	3,000.00	.0
110-410-6510 COUNCIL EXPENDITURE	.00	.00	1,000.00	1,000.00	.0
110-410-6512 STATE ETHICS COMMISSION	.00	.00	575.00	575.00	.0
TOTAL MATERIALS & SERVICES	7,013.04	14,267.52	78,728.00	64,460.48	18.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

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
110-410-8335 EQUIPMENT & FURNISHINGS	523.51	523.51	.00	(523.51)	.0
TOTAL CAPITAL OUTLAY	523.51	523.51	85,000.00	84,476.49	.6
TOTAL ADMINISTRATION	10,951.82	22,807.83	205,162.00	182,354.17	11.1
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	396.48	984.50	4,780.00	3,795.50	20.6
110-420-5150 PUBLIC WORKS DIRECTOR	337.40	837.80	4,050.00	3,212.20	20.7
110-420-5152 UTILITY WORKER I	789.12	1,959.46	9,802.00	7,842.54	20.0
110-420-5156 TEMPORARY/ SEASONAL	640.00	1,464.00	4,306.00	2,842.00	34.0
110-420-5158 MAINTENANCE WORKER I	787.22	1,874.06	11,532.00	9,657.94	16.3
110-420-5220 OVERTIME	107.56	279.86	1,540.00	1,260.14	18.2
110-420-5315 SOCIAL SECURITY/MEDICARE	233.90	566.11	2,755.00	2,188.89	20.6
110-420-5320 WORKER'S COMP	1,781.69	1,783.66	1,354.00	(429.66)	131.7
110-420-5350 UNEMPLOYMENT	.00	.00	2,280.00	2,280.00	.0
110-420-5410 HEALTH INSURANCE	355.22	1,065.68	5,389.00	4,323.32	19.8
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	511.13	1,254.83	9,337.00	8,082.17	13.4
TOTAL PERSONAL SERVICES	5,939.72	12,069.96	57,125.00	45,055.04	21.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	86.03	86.03	1,094.00	1,007.97	7.9
110-420-6128	.00	.00	500.00	500.00	.0
110-420-6210	2,549.53	2,549.53	2,566.00	16.47	99.4
110-420-6234	545.53	545.53	3,000.00	2,454.47	18.2
110-420-6238	.00	.00	20.00	20.00	.0
110-420-6290	.00	.00	500.00	500.00	.0
110-420-6320	235.32	235.32	3,000.00	2,764.68	7.8
110-420-6324	.00	.00	2,500.00	2,500.00	.0
110-420-6328	92.00	92.00	.00	(92.00)	.0
110-420-6330	150.00	150.00	3,500.00	3,350.00	4.3
110-420-6339	.00	.00	4,000.00	4,000.00	.0
110-420-6420	3,677.81	5,225.76	12,661.00	7,435.24	41.3
110-420-6425	137.03	271.31	1,981.00	1,709.69	13.7
110-420-6430	156.31	312.43	2,495.00	2,182.57	12.5
110-420-6445	77.00	77.00	500.00	423.00	15.4
110-420-6535	.00	.00	1,000.00	1,000.00	.0
110-420-6710	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	7,706.56	9,544.91	41,817.00	32,272.09	22.8
<u>CAPITAL OUTLAY</u>					
110-420-8520	1,597.47	1,597.47	5,000.00	3,402.53	32.0
TOTAL CAPITAL OUTLAY	1,597.47	1,597.47	5,000.00	3,402.53	32.0
TOTAL PARKS & RECREATION	15,243.75	23,212.34	103,942.00	80,729.66	22.3
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	3,029.67	6,059.34	36,231.00	30,171.66	16.7
TOTAL MATERIALS & SERVICES	3,029.67	6,059.34	36,231.00	30,171.66	16.7
TOTAL POLICE	3,029.67	6,059.34	36,231.00	30,171.66	16.7
<u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	396.48	984.50	4,780.00	3,795.50	20.6
110-440-5114 CITY CLERK	.02	.04	.00	(.04)	.0
110-440-5150 PUBLIC WORKS DIRECTOR	202.48	502.76	2,429.00	1,926.24	20.7
110-440-5220 OVERTIME	.00	.00	182.00	182.00	.0
110-440-5315 SOCIAL SECURITY/MEDICARE	45.82	113.78	566.00	452.22	20.1
110-440-5320 WORKER'S COMP	79.38	79.55	160.00	80.45	49.7
110-440-5350 UNEMPLOYMENT	.00	.00	468.00	468.00	.0
110-440-5410 HEALTH INSURANCE	72.96	218.87	1,144.00	925.13	19.1
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	126.62	314.40	1,916.00	1,601.60	16.4
TOTAL PERSONAL SERVICES	923.76	2,213.90	11,645.00	9,431.10	19.0
<u>MATERIALS & SERVICES</u>					
110-440-6116 ENGINEERING SERVICES	3,181.65	3,606.65	30,000.00	26,393.35	12.0
110-440-6122 IT SERVICES	16.85	16.85	360.00	343.15	4.7
110-440-6128 OTHER CONTRACT SERVICES	102.91	652.91	10,000.00	9,347.09	6.5
110-440-6210 INSURANCE & BONDS	.00	.00	371.00	371.00	.0
110-440-6226 POSTAGE	16.32	16.32	200.00	183.68	8.2
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	5.36	5.36	.00	(5.36)	.0
110-440-6238 BANK SERVICE CHARGES	3.89	11.30	.00	(11.30)	.0
110-440-6522 LAND USE & DEVELOPMENT COSTS	.00	.00	25,000.00	25,000.00	.0
TOTAL MATERIALS & SERVICES	3,326.98	4,309.39	65,931.00	61,621.61	6.5
TOTAL COMMUNITY DEVELOPMENT	4,250.74	6,523.29	77,576.00	71,052.71	8.4
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	1,790.16	4,445.11	21,482.00	17,036.89	20.7
110-450-5156 TEMPORARY/ SEASONAL	128.00	292.80	861.00	568.20	34.0
110-450-5158 MAINTENANCE WORKER I	157.45	374.83	2,306.00	1,931.17	16.3
110-450-5315 SOCIAL SECURITY/MEDICARE	158.79	391.13	1,885.00	1,493.87	20.8
110-450-5320 WORKER'S COMP	1,286.60	1,288.01	1,026.00	(262.01)	125.5
110-450-5350 UNEMPLOYMENT	.00	.00	1,560.00	1,560.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	411.72	1,018.93	6,391.00	5,372.07	15.9
TOTAL PERSONAL SERVICES	3,932.72	7,810.81	35,511.00	27,700.19	22.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	IT SERVICES	6,815.45	7,615.45	1,356.00 (6,259.45) 561.6
110-450-6128	OTHER CONTRACT SERVICES	55.96	55.96	800.00	744.04 7.0
110-450-6210	INSURANCE & BONDS	994.07	994.07	10.00 (984.07) 9940.7
110-450-6226	POSTAGE	24.66	24.66	372.00	347.34 6.6
110-450-6230	OFFICE SUPPLIES/EQUIPMENT	48.80	48.80	1,816.00	1,767.20 2.7
110-450-6234	GENERAL SUPPLIES	92.31	92.31	250.00	157.69 36.9
110-450-6238	BANK SERVICE CHARGES	.00	.00	200.00	200.00 .0
110-450-6240	TRAVEL & TRAINING	5.00	5.00	1,132.00	1,127.00 .4
110-450-6290	MISCELLANEOUS	.00	65.00	450.00	385.00 14.4
110-450-6320	BUILDING REPAIR & MAINTENANCE	281.25	281.25	500.00	218.75 56.3
110-450-6420	WATER SERVICES	232.56	239.61	1,540.00	1,300.39 15.6
110-450-6425	SEWER SERVICES	119.89	136.68	492.00	355.32 27.8
110-450-6430	ELECTRICITY SERVICES	168.68	314.57	1,605.00	1,290.43 19.6
110-450-6435	INTERNET SERVICES	.00	.00	50.00	50.00 .0
110-450-6445	REFUSE SERVICES	.00	.00	1,000.00	1,000.00 .0
110-450-6530	SUMMER READING PROGRAM	221.79	221.79	1,000.00	778.21 22.2
110-450-6780	MATERIALS & COLLECTIONS	405.06	405.06	.00 (405.06) .0
	TOTAL MATERIALS & SERVICES	9,465.48	10,500.21	12,573.00	2,072.79 83.5
<u>CAPITAL OUTLAY</u>					
110-450-8335	EQUIPMENT & FURNISHINGS	.00	.00	3,200.00	3,200.00 .0
110-450-8375	MATERIALS & COLLECTIONS	3,127.93	3,127.93	6,000.00	2,872.07 52.1
	TOTAL CAPITAL OUTLAY	3,127.93	3,127.93	9,200.00	6,072.07 34.0
	TOTAL LIBRARY	16,526.13	21,438.95	57,284.00	35,845.05 37.4
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	CITY ADMINISTRATOR	396.48	984.50	4,780.00	3,795.50 20.6
110-460-5315	SOCIAL SECURITY/MEDICARE	30.32	75.30	516.00	440.70 14.6
110-460-5320	WORKER'S COMP	49.94	50.05	137.00	86.95 36.5
110-460-5350	UNEMPLOYMENT	.00	.00	303.00	303.00 .0
110-460-5410	HEALTH INSURANCE	32.38	97.14	519.00	421.86 18.7
110-460-5450	PUBLIC EMPLOYEES RETIREMENT	83.82	208.13	1,239.00	1,030.87 16.8
	TOTAL PERSONAL SERVICES	592.94	1,415.12	7,494.00	6,078.88 18.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-460-6226 POSTAGE	3.78	3.78	.00	(3.78)	.0
110-460-6234 GENERAL SUPPLIES	5.36	5.36	100.00	94.64	5.4
110-460-6238 BANK SERVICE CHARGES	.00	.00	100.00	100.00	.0
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	.00	100.00	100.00	.0
TOTAL MATERIALS & SERVICES	9.14	9.14	1,900.00	1,890.86	.5

TOTAL CODE ENFORCEMENT	602.08	1,424.26	9,394.00	7,969.74	15.2
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TOURISM

MATERIALS & SERVICES

110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6224 MARKETING	.00	.00	500.00	500.00	.0
110-470-6226 POSTAGE	.00	.00	50.00	50.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	60.75	121.64	5,936.00	5,814.36	2.1
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	60.75	121.64	10,586.00	10,464.36	1.2

TOTAL TOURISM	60.75	121.64	10,586.00	10,464.36	1.2
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	396.48	984.50	4,780.00	3,795.50	20.6
110-480-5114 CITY CLERK	199.38	495.08	2,393.00	1,897.92	20.7
110-480-5220 OVERTIME	.00	3.45	35.00	31.55	9.9
110-480-5315 SOCIAL SECURITY/MEDICARE	45.58	113.45	552.00	438.55	20.6
110-480-5320 WORKER'S COMP	99.01	99.24	129.00	29.76	76.9
110-480-5350 UNEMPLOYMENT	.00	.00	458.00	458.00	.0
110-480-5410 HEALTH INSURANCE	97.88	293.64	1,565.00	1,271.36	18.8
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	125.98	313.53	1,869.00	1,555.47	16.8
TOTAL PERSONAL SERVICES	964.31	2,302.89	11,781.00	9,478.11	19.6
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	.00	1,250.00	1,250.00	.0
110-480-6121 BAILIFF CONTRACT	63.34	63.34	1,500.00	1,436.66	4.2
110-480-6128 OTHER CONTRACT SERVICES	519.49	519.49	1,000.00	480.51	52.0
110-480-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	80.00	80.00	.0
110-480-6226 POSTAGE	.00	.00	29.00	29.00	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	5.36	5.36	.00	(5.36)	.0
110-480-6238 BANK SERVICE CHARGES	.83	13.12	150.00	136.88	8.8
110-480-6560 STATE ASSESSMENTS	150.00	200.00	1,023.00	823.00	19.6
110-480-6565 COURT COLLECTION FEES	.00	23.00	80.00	57.00	28.8
TOTAL MATERIALS & SERVICES	739.02	824.31	5,112.00	4,287.69	16.1
TOTAL MUNICIPAL COURT	1,703.33	3,127.20	16,893.00	13,765.80	18.5
<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	.00	145,041.00	145,041.00	.0
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	.00	85,184.00	85,184.00	.0
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	.00	9,740.00	9,740.00	.0
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	.00	6,135.00	6,135.00	.0
TOTAL DEBT SERVICES	.00	.00	286,449.00	286,449.00	.0
TOTAL DEBT SERVICE	.00	.00	286,449.00	286,449.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

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	168,496.00	168,496.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	74,885.00	74,885.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	324,581.00	324,581.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	324,581.00	324,581.00	.0
TOTAL FUND EXPENDITURES	52,368.27	84,714.85	1,128,098.00	1,043,383.15	7.5
NET REVENUE OVER EXPENDITURES	(10,013.78)	(32,558.84)	(70,462.00)	(37,903.16)	(46.2)

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

BUILDING FUND

<u>ASSETS</u>			
220-1110	ALLOCATED CASH	61,876.84	
	TOTAL ASSETS		61,876.84
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
220-2205	WAGES PAYABLE	229.67	
	TOTAL LIABILITIES		229.67
<u>FUND EQUITY</u>			
220-3100	BEGINNING FUND BALANCE	68,792.87	
	REVENUE OVER EXPENDITURES - YTD	(7,145.70)	
	BALANCE - CURRENT DATE	(7,145.70)	
	TOTAL FUND EQUITY		61,647.17
	TOTAL LIABILITIES AND EQUITY		61,876.84

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	1.05	2.18	10.00	7.82	21.8
TOTAL INVESTMENT EARNINGS	1.05	2.18	10.00	7.82	21.8
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	2,956.37	2,956.37	80,000.00	77,043.63	3.7
220-335-4358 ELECTRICAL PERMIT FEES	689.92	891.52	7,143.00	6,251.48	12.5
TOTAL LICENSES & PERMITS	3,646.29	3,847.89	87,143.00	83,295.11	4.4
TOTAL FUND REVENUE	3,647.34	3,850.07	87,153.00	83,302.93	4.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110	158.60	393.80	1,912.00	1,518.20	20.6
220-490-5114	199.38	495.08	2,393.00	1,897.92	20.7
220-490-5150	337.40	837.80	4,049.00	3,211.20	20.7
220-490-5220	.00	3.45	339.00	335.55	1.0
220-490-5315	53.22	132.40	665.00	532.60	19.9
220-490-5320	118.64	118.90	155.00	36.10	76.7
220-490-5350	.00	.00	550.00	550.00	.0
220-490-5410	146.07	438.21	2,294.00	1,855.79	19.1
220-490-5450	147.00	365.74	2,255.00	1,889.26	16.2
	<u>1,160.31</u>	<u>2,785.38</u>	<u>14,612.00</u>	<u>11,826.62</u>	<u>19.1</u>
 <u>MATERIALS & SERVICES</u>					
220-490-6110	.00	.00	1,035.00	1,035.00	.0
220-490-6114	127.40	127.40	.00	(127.40)	.0
220-490-6122	22.06	22.06	1,295.00	1,272.94	1.7
220-490-6150	.00	3,777.71	60,000.00	56,222.29	6.3
220-490-6152	135.00	806.25	5,000.00	4,193.75	16.1
220-490-6226	18.23	18.23	.00	(18.23)	.0
220-490-6230	5.36	5.36	.00	(5.36)	.0
220-490-6238	11.34	13.90	300.00	286.10	4.6
220-490-6420	48.68	51.50	500.00	448.50	10.3
220-490-6425	27.40	34.11	500.00	465.89	6.8
220-490-6430	6.97	14.87	300.00	285.13	5.0
220-490-6435	.00	.00	300.00	300.00	.0
220-490-6524	2,605.68	2,605.68	8,190.00	5,584.32	31.8
220-490-6525	733.32	733.32	1,061.00	327.68	69.1
	<u>3,741.44</u>	<u>8,210.39</u>	<u>78,481.00</u>	<u>70,270.61</u>	<u>10.5</u>
	 <u>4,901.75</u>	 <u>10,995.77</u>	 <u>93,093.00</u>	 <u>82,097.23</u>	 <u>11.8</u>

OTHER REQUIREMENTS

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2023

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	4,901.75	10,995.77	153,088.00	142,092.23	7.2
NET REVENUE OVER EXPENDITURES	(1,254.41)	(7,145.70)	(65,935.00)	(58,789.30)	(10.8)

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	119,165.33	
230-1115	CASH IN BANK - LGIP	868.14	
230-1510	ACCOUNTS RECEIVABLE	77,077.18	
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>2,622,519.32</u>

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,615.09	
230-2520	UTILITY DEPOSITS	41,020.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	992,440.97	
	TOTAL LIABILITIES		1,038,186.06

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>114,346.91</u>	
	BALANCE - CURRENT DATE	<u>114,346.91</u>	
	TOTAL FUND EQUITY		<u>1,584,333.26</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,622,519.32</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	4.91	9.46	273.00	263.54	3.5
TOTAL INVESTMENT EARNINGS	4.91	9.46	273.00	263.54	3.5
<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	66,981.32	182,184.47	527,651.00	345,466.53	34.5
230-340-4426 BULK WATER SALES	1,811.36	3,718.26	.00	(3,718.26)	.0
230-340-4435 FIRE HYDRANT FEE	390.04	1,137.38	4,595.00	3,457.62	24.8
230-340-4440 BACKFLOW TESTING	.00	.00	1,500.00	1,500.00	.0
TOTAL CHARGES FOR SERVICE	69,182.72	187,040.11	533,746.00	346,705.89	35.0
<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	327.50	720.00	3,270.00	2,550.00	22.0
230-385-4895 MISCELLANEOUS REVENUE	.00	4,488.22	1,500.00	(2,988.22)	299.2
TOTAL MISELLANEOUS REVENUE	327.50	5,208.22	4,770.00	(438.22)	109.2
<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	69,515.13	192,257.79	642,539.00	450,281.21	29.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,101.36	5,217.87	25,336.00	20,118.13 20.6
230-490-5114	CITY CLERK	1,595.06	3,960.69	19,141.00	15,180.31 20.7
230-490-5150	PUBLIC WORKS DIRECTOR	2,766.74	6,870.08	33,201.00	26,330.92 20.7
230-490-5152	UTILITY WORKER I	3,353.80	8,327.82	41,654.00	33,326.18 20.0
230-490-5156	TEMPORARY/ SEASONAL	128.00	292.80	861.00	568.20 34.0
230-490-5158	MAINTENANCE WORKER I	236.17	562.21	3,459.00	2,896.79 16.3
230-490-5220	OVERTIME	457.13	1,217.00	8,022.00	6,805.00 15.2
230-490-5315	SOCIAL SECURITY/MEDICARE	813.84	2,023.33	10,073.00	8,049.67 20.1
230-490-5320	WORKER'S COMP	2,254.64	2,259.71	3,848.00	1,588.29 58.7
230-490-5350	UNEMPLOYMENT	.00	.00	8,340.00	8,340.00 .0
230-490-5410	HEALTH INSURANCE	2,334.71	7,004.13	35,915.00	28,910.87 19.5
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,221.82	5,529.31	34,142.00	28,612.69 16.2
	TOTAL PERSONAL SERVICES	18,263.27	43,264.95	223,992.00	180,727.05 19.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	.00	.00	6,206.00	6,206.00	.0
230-490-6114	637.00	1,092.00	8,894.00	7,802.00	12.3
230-490-6116	683.00	3,362.50	30,500.00	27,137.50	11.0
230-490-6122	400.77	400.77	7,908.00	7,507.23	5.1
230-490-6128	564.37	652.74	2,501.00	1,848.26	26.1
230-490-6210	14,381.31	14,381.31	12,276.00	(2,105.31)	117.2
230-490-6220	.00	913.17	3,275.00	2,361.83	27.9
230-490-6226	461.49	461.49	1,250.00	788.51	36.9
230-490-6230	46.43	46.43	1,250.00	1,203.57	3.7
230-490-6238	446.63	799.68	6,900.00	6,100.32	11.6
230-490-6240	.00	.00	2,270.00	2,270.00	.0
230-490-6290	.00	.00	1,500.00	1,500.00	.0
230-490-6320	.00	.00	5,500.00	5,500.00	.0
230-490-6324	.00	.00	15,550.00	15,550.00	.0
230-490-6330	773.32	4,503.44	20,000.00	15,496.56	22.5
230-490-6334	86.66	86.66	8,000.00	7,913.34	1.1
230-490-6420	65.90	113.53	1,680.00	1,566.47	6.8
230-490-6425	68.51	135.65	1,180.00	1,044.35	11.5
230-490-6430	1,686.81	3,485.32	19,930.00	16,444.68	17.5
230-490-6435	76.39	76.39	1,090.00	1,013.61	7.0
230-490-6440	327.11	327.11	3,800.00	3,472.89	8.6
230-490-6445	48.18	48.18	800.00	751.82	6.0
230-490-6710	.00	.00	1,520.00	1,520.00	.0
230-490-6712	533.69	748.69	7,250.00	6,501.31	10.3
230-490-6750	2,809.27	2,809.27	22,100.00	19,290.73	12.7
230-490-6755	201.60	201.60	4,200.00	3,998.40	4.8
230-490-6758	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	24,298.44	34,645.93	202,330.00	167,684.07	17.1
TOTAL NON-DEPARTMENTAL	42,561.71	77,910.88	426,322.00	348,411.12	18.3
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	.00	.00	100,000.00	100,000.00	.0
230-700-8540	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	110,000.00	110,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	110,000.00	110,000.00	.0
<u>DEBT SERVICE</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>DEBT SERVICES</u>						
230-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,219.00	5,219.00	.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	.00	7,812.00	7,812.00	.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	.00	2,205.00	2,205.00	.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	.00	3,726.00	3,726.00	.0
230-800-7526	LOAN INTEREST - SEWER FUND	.00	.00	5,600.00	5,600.00	.0
TOTAL DEBT SERVICES		.00	.00	75,875.00	75,875.00	.0
TOTAL DEBT SERVICE		.00	.00	75,875.00	75,875.00	.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		42,561.71	77,910.88	652,539.00	574,628.12	11.9
NET REVENUE OVER EXPENDITURES		26,953.42	114,346.91	(10,000.00)	(124,346.91)	1143.5

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	145,751.56	
240-1115	CASH IN BANK - LGIP	91,330.03	
240-1510	ACCOUNTS RECEIVABLE	38,611.50	
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>2,240,956.70</u>

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,615.05	
240-2750	LONG TERM DEBT	481,238.21	
	TOTAL LIABILITIES		484,853.26

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>39,659.17</u>	
	BALANCE - CURRENT DATE	<u>39,659.17</u>	
	TOTAL FUND EQUITY		<u>1,756,103.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,240,956.70</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	343.87	662.60	1,000.00	337.40	66.3
TOTAL INVESTMENT EARNINGS	343.87	662.60	1,000.00	337.40	66.3
<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	38,577.13	112,357.48	483,366.00	371,008.52	23.2
TOTAL CHARGES FOR SERVICE	38,577.13	112,357.48	483,366.00	371,008.52	23.2
<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	292.50	650.00	1,500.00	850.00	43.3
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	292.50	650.00	2,000.00	1,350.00	32.5
<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
TOTAL FUND REVENUE	39,213.50	114,403.08	673,641.00	559,237.92	17.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

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	5,217.87	25,336.00	20,118.13 20.6
240-490-5114	CITY CLERK	1,595.06	3,960.69	19,141.00	15,180.31 20.7
240-490-5150	PUBLIC WORKS DIRECTOR	2,766.74	6,870.08	33,201.00	26,330.92 20.7
240-490-5152	UTILITY WORKER I	3,353.80	8,327.82	41,654.00	33,326.18 20.0
240-490-5156	TEMPORARY/ SEASONAL	128.00	292.80	861.00	568.20 34.0
240-490-5158	MAINTENANCE WORKER I	236.17	562.21	3,459.00	2,896.79 16.3
240-490-5220	OVERTIME	457.13	1,217.00	8,022.00	6,805.00 15.2
240-490-5315	SOCIAL SECURITY/MEDICARE	813.82	2,023.30	10,073.00	8,049.70 20.1
240-490-5320	WORKER'S COMP	2,254.65	2,259.71	3,865.00	1,605.29 58.5
240-490-5350	UNEMPLOYMENT	.00	.00	8,340.00	8,340.00 .0
240-490-5410	HEALTH INSURANCE	2,334.69	7,004.09	35,915.00	28,910.91 19.5
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,221.86	5,529.31	34,142.00	28,612.69 16.2
	TOTAL PERSONAL SERVICES	18,263.28	43,264.88	224,009.00	180,744.12 19.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	.00	6,206.00	6,206.00	.0
240-490-6112	23.52	23.52	.00	(23.52)	.0
240-490-6114	637.00	819.00	8,894.00	8,075.00	9.2
240-490-6116	800.00	1,804.50	25,000.00	23,195.50	7.2
240-490-6122	400.77	400.77	6,000.00	5,599.23	6.7
240-490-6128	88.37	176.74	4,701.00	4,524.26	3.8
240-490-6210	13,031.90	13,031.90	11,672.00	(1,359.90)	111.7
240-490-6220	530.40	543.58	1,500.00	956.42	36.2
240-490-6226	461.48	461.48	1,200.00	738.52	38.5
240-490-6230	46.43	46.43	750.00	703.57	6.2
240-490-6238	271.58	585.56	4,000.00	3,414.44	14.6
240-490-6240	.00	.00	2,770.00	2,770.00	.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	.00	9,300.00	9,300.00	.0
240-490-6330	.00	.00	15,000.00	15,000.00	.0
240-490-6334	86.65	86.65	12,000.00	11,913.35	.7
240-490-6420	1,215.03	2,046.42	11,256.00	9,209.58	18.2
240-490-6425	616.59	1,220.85	8,860.00	7,639.15	13.8
240-490-6430	2,037.67	4,157.46	25,500.00	21,342.54	16.3
240-490-6435	284.91	284.91	1,660.00	1,375.09	17.2
240-490-6440	120.26	120.26	3,225.00	3,104.74	3.7
240-490-6445	48.18	48.18	9,600.00	9,551.82	.5
240-490-6520	.00	.00	4,300.00	4,300.00	.0
240-490-6710	157.74	157.74	3,150.00	2,992.26	5.0
240-490-6712	1,767.59	1,767.59	2,100.00	332.41	84.2
240-490-6750	1,704.69	1,704.69	22,315.00	20,610.31	7.6
240-490-6755	1,990.80	1,990.80	17,220.00	15,229.20	11.6
240-490-6758	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	26,321.56	31,479.03	226,179.00	194,699.97	13.9
TOTAL NON-DEPARTMENTAL	44,584.84	74,743.91	450,188.00	375,444.09	16.6
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	.00	.00	5,000.00	5,000.00	.0
240-700-8550	.00	.00	125,000.00	125,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	130,000.00	130,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	130,000.00	130,000.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>DEBT SERVICE</u>						
<u>DEBT SERVICES</u>						
240-800-7110	LOAN PRINCIPAL - G02002	.00	.00	23,981.00	23,981.00	.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,219.00	5,219.00	.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	.00	6,028.00	6,028.00	.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	2,205.00	2,205.00	.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,573.00	8,573.00	.0
TOTAL DEBT SERVICES		.00	.00	53,178.00	53,178.00	.0
TOTAL DEBT SERVICE		.00	.00	53,178.00	53,178.00	.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		44,584.84	74,743.91	779,948.00	705,204.09	9.6
NET REVENUE OVER EXPENDITURES		(5,371.34)	39,659.17	(106,307.00)	(145,966.17)	37.3

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	63,329.92	
312-1115	CASH IN BANK - LGIP	57,999.68	
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>2,055,796.55</u>

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	499.87	
312-2750	LONG TERM DEBT	76,252.54	
	TOTAL LIABILITIES		76,752.41

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	(9,974.13)	
	BALANCE - CURRENT DATE	(9,974.13)	
	TOTAL FUND EQUITY		<u>1,979,044.14</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,055,796.55</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	218.02	420.10	200.00	(220.10)	210.1
TOTAL INVESTMENT EARNINGS	218.02	420.10	200.00	(220.10)	210.1
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE DISTRIBUTIONS	5,432.53	14,562.11	80,000.00	65,437.89	18.2
TOTAL INTERGOVERNMENTAL	5,432.53	14,562.11	80,000.00	65,437.89	18.2
<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	5,650.55	14,982.21	350,304.00	335,321.79	4.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	396.48	984.50	4,780.00	3,795.50	20.6
312-490-5150 PUBLIC WORKS DIRECTOR	337.40	837.80	4,049.00	3,211.20	20.7
312-490-5152 UTILITY WORKER I	394.60	979.80	4,900.00	3,920.20	20.0
312-490-5156 TEMPORARY/ SEASONAL	256.00	585.60	1,722.00	1,136.40	34.0
312-490-5220 OVERTIME	53.78	139.93	922.00	782.07	15.2
312-490-5315 SOCIAL SECURITY/MEDICARE	110.02	269.81	1,253.00	983.19	21.5
312-490-5320 WORKER'S COMP	594.30	595.05	721.00	125.95	82.5
312-490-5350 UNEMPLOYMENT	.00	.00	1,038.00	1,038.00	.0
312-490-5410 HEALTH INSURANCE	227.55	682.63	3,477.00	2,794.37	19.6
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	249.94	621.95	4,245.00	3,623.05	14.7
TOTAL PERSONAL SERVICES	2,620.07	5,697.07	27,107.00	21,409.93	21.0
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	.00	1,035.00	1,035.00	.0
312-490-6112 LEGAL SERVICES	270.48	270.48	.00	(270.48)	.0
312-490-6114 FINANCIAL SERVICES	127.40	582.40	3,558.00	2,975.60	16.4
312-490-6116 ENGINEERING SERVICES	10,327.00	10,923.50	20,000.00	9,076.50	54.6
312-490-6122 IT SERVICES	82.28	82.28	220.00	137.72	37.4
312-490-6128 OTHER CONTRACT SERVICES	.00	.00	10,000.00	10,000.00	.0
312-490-6210 INSURANCE & BONDS	4,989.87	4,989.87	4,263.00	(726.87)	117.1
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	8.92	8.92	.00	(8.92)	.0
312-490-6234 GENERAL SUPPLIES	.00	.00	500.00	500.00	.0
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	396.45	396.45	10,000.00	9,603.55	4.0
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	990.41	2,005.37	14,800.00	12,794.63	13.6
312-490-6720 STORM DRAIN MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
312-490-6724 STREET SIGNS	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	17,192.81	19,259.27	70,426.00	51,166.73	27.4
TOTAL NON-DEPARTMENTAL	19,812.88	24,956.34	97,533.00	72,576.66	25.6
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

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	.00	3,541.00	3,541.00	.0
312-800-7525 LOAN INTEREST - L21001	.00	.00	1,670.00	1,670.00	.0
TOTAL DEBT SERVICES	.00	.00	5,211.00	5,211.00	.0
TOTAL DEBT SERVICE	.00	.00	5,211.00	5,211.00	.0
<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	19,812.88	24,956.34	483,717.00	458,760.66	5.2
NET REVENUE OVER EXPENDITURES	(14,162.33)	(9,974.13)	(133,413.00)	(123,438.87)	(7.5)

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		8,119.55
	TOTAL ASSETS		<u>8,119.55</u>

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,758.71
	REVENUE OVER EXPENDITURES - YTD	(5,639.16)	
	BALANCE - CURRENT DATE	(5,639.16)	
	TOTAL FUND EQUITY		<u>8,119.55</u>
	TOTAL LIABILITIES AND EQUITY		<u>8,119.55</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.19	.41	10.00	9.59	4.1
TOTAL INVESTMENT EARNINGS	.19	.41	10.00	9.59	4.1
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	301.00	551.00	.00	(551.00)	.0
TOTAL OTHER REVENUE	301.00	551.00	.00	(551.00)	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	175.00	1,045.00	1,115.00	70.00	93.7
314-380-4862 FOOD BOOTH SALES	.00	600.00	610.00	10.00	98.4
314-380-4864 JAM SALES	745.00	947.19	810.00	(137.19)	116.9
314-380-4870 SPONSORSHIP REVENUE	.00	.00	330.00	330.00	.0
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	.00	95.00	95.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	920.00	2,592.19	2,960.00	367.81	87.6
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	115.00	115.00	110.00	(5.00)	104.6
TOTAL MISCELLANEOUS REVENUE	115.00	115.00	110.00	(5.00)	104.6
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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	1,336.19	3,258.60	8,080.00	4,821.40	40.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	1,044.00	1,044.00	1,000.00	(44.00)	104.4
314-490-6122	27.57	27.57	700.00	672.43	3.9
314-490-6220	.00	.00	100.00	100.00	.0
314-490-6238	.99	11.16	100.00	88.84	11.2
314-490-6290	600.00	950.00	7,450.00	6,500.00	12.8
314-490-6445	313.89	313.89	1,400.00	1,086.11	22.4
314-490-6705	80.00	160.00	1,000.00	840.00	16.0
314-490-6714	2,290.11	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	294.00	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	112.03	112.03	.00	(112.03)	.0
314-490-6864	.00	2,500.00	3,500.00	1,000.00	71.4
TOTAL MATERIALS & SERVICES	4,762.59	8,897.76	16,350.00	7,452.24	54.4
TOTAL NON-DEPARTMENTAL	4,762.59	8,897.76	16,350.00	7,452.24	54.4
<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	4,762.59	8,897.76	18,123.00	9,225.24	49.1
NET REVENUE OVER EXPENDITURES	(3,426.40)	(5,639.16)	(10,043.00)	(4,403.84)	(56.2)

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	43,488.79	
410-1115	CASH IN BANK - LGIP	62,191.95	
	TOTAL ASSETS		105,680.74

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	105,231.59	
	REVENUE OVER EXPENDITURES - YTD	449.15	
	BALANCE - CURRENT DATE	449.15	
	TOTAL FUND EQUITY		105,680.74
	TOTAL LIABILITIES AND EQUITY		105,680.74

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2023

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
410-315-4125	INTEREST EARNED	233.11	449.15	200.00	(249.15)	224.6
	TOTAL INVESTMENT EARNINGS	233.11	449.15	200.00	(249.15)	224.6
<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	233.11	449.15	1,204.00	754.85	37.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

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
	233.11	449.15	(100,514.00)	(100,963.15)	.5

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	34,077.64	
412-1115	CASH IN BANK - LGIP	48,127.68	
	TOTAL ASSETS		82,205.32

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	81,857.73	
	REVENUE OVER EXPENDITURES - YTD	347.59	
	BALANCE - CURRENT DATE	347.59	
	TOTAL FUND EQUITY		82,205.32
	TOTAL LIABILITIES AND EQUITY		82,205.32

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2023

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	180.40	347.59	150.00	(197.59)	231.7
TOTAL INVESTMENT EARNINGS	180.40	347.59	150.00	(197.59)	231.7
<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	180.40	347.59	742.00	394.41	46.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

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	180.40	347.59	(69,965.00)	(70,312.59)	.5

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	126,908.29	
430-1115	CASH IN BANK - LGIP	314,192.42	
	TOTAL ASSETS		<u>441,100.71</u>

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	438,834.75	
	REVENUE OVER EXPENDITURES - YTD	<u>2,265.96</u>	
	BALANCE - CURRENT DATE	<u>2,265.96</u>	
	TOTAL FUND EQUITY		<u>441,100.71</u>
	TOTAL LIABILITIES AND EQUITY		<u>441,100.71</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
430-315-4125	INTEREST EARNED	1,176.12	2,265.96	500.00	(1,765.96)	453.2
	TOTAL INVESTMENT EARNINGS	1,176.12	2,265.96	500.00	(1,765.96)	453.2
<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	1,176.12	2,265.96	75,148.00	72,882.04	3.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<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	.00	425,520.00	425,520.00	.0
NET REVENUE OVER EXPENDITURES	1,176.12	2,265.96	(350,372.00)	(352,637.96)	.7

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	63,930.93	
440-1115	CASH IN BANK - LGIP	70,681.26	
	TOTAL ASSETS		<u>134,612.19</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	140,993.01	
	REVENUE OVER EXPENDITURES - YTD	(6,380.82)	
	BALANCE - CURRENT DATE	(6,380.82)	
	TOTAL FUND EQUITY		<u>134,612.19</u>
	TOTAL LIABILITIES AND EQUITY		<u>134,612.19</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
440-315-4125	INTEREST EARNED	265.29	511.18	500.00	(11.18)	102.2
	TOTAL INVESTMENT EARNINGS	265.29	511.18	500.00	(11.18)	102.2
<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	265.29	1,582.18	1,571.00	(11.18)	100.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	7,963.00	7,963.00	62,000.00	54,037.00	12.8
TOTAL MATERIALS & SERVICES	7,963.00	7,963.00	62,000.00	54,037.00	12.8
TOTAL NON-DEPARTMENTAL	7,963.00	7,963.00	62,000.00	54,037.00	12.8
<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	7,963.00	7,963.00	119,733.00	111,770.00	6.7
NET REVENUE OVER EXPENDITURES	(7,697.71)	(6,380.82)	(118,162.00)	(111,781.18)	(5.4)

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	35,517.48	
445-1115	CASH IN BANK - LGIP	50,169.86	
	TOTAL ASSETS		85,687.34

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	85,325.00	
	REVENUE OVER EXPENDITURES - YTD	362.34	
	BALANCE - CURRENT DATE	362.34	
	TOTAL FUND EQUITY		85,687.34
	TOTAL LIABILITIES AND EQUITY		85,687.34

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2023

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	188.05	362.34	200.00	(162.34)	181.2
TOTAL INVESTMENT EARNINGS	188.05	362.34	200.00	(162.34)	181.2
<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	188.05	362.34	1,200.00	837.66	30.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

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	188.05	362.34	(81,177.00)	(81,539.34)	.5

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,402.54	
520-1115	CASH IN BANK - LGIP	31,173.90	
	TOTAL ASSETS		40,576.44

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	40,351.72	
	REVENUE OVER EXPENDITURES - YTD	224.72	
	BALANCE - CURRENT DATE	224.72	
	TOTAL FUND EQUITY		40,576.44
	TOTAL LIABILITIES AND EQUITY		40,576.44

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2023

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	116.64	224.72	500.00	275.28	44.9
	TOTAL INVESTMENT EARNINGS	116.64	224.72	500.00	275.28	44.9
	TOTAL FUND REVENUE	116.64	224.72	500.00	275.28	44.9

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2023

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	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	116.64	224.72	(40,007.00)	(40,231.72)	.6

CITY OF LOWELL
 BALANCE SHEET
 AUGUST 31, 2023

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,754.53	
521-1115	CASH IN BANK - LGIP	10,391.27	
	TOTAL ASSETS		16,145.80

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,070.81	
	REVENUE OVER EXPENDITURES - YTD	74.99	
	BALANCE - CURRENT DATE	74.99	
	TOTAL FUND EQUITY		16,145.80
	TOTAL LIABILITIES AND EQUITY		16,145.80

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2023

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	38.92	74.99	200.00	125.01	37.5
	TOTAL INVESTMENT EARNINGS	38.92	74.99	200.00	125.01	37.5
	TOTAL FUND REVENUE	38.92	74.99	200.00	125.01	37.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2023

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	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	38.92	74.99	(16,022.00)	(16,096.99)	.5

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2023

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	923,004.52
999-1115	CASH IN BANK - LGIP	798,406.66
		1,721,411.18
	TOTAL COMBINED CASH	1,721,411.18
999-1110	CASH ALLOCATED TO FUNDS	(1,721,411.18)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	199,804.59
220	ALLOCATION TO BUILDING FUND	58,755.50
230	ALLOCATION TO WATER FUND	167,728.70
240	ALLOCATION TO SEWER FUND	251,944.94
312	ALLOCATION TO STREET FUND	126,892.87
314	ALLOCATION TO BLACKBERRY JAM FUND	8,037.17
410	ALLOCATION TO PARKS SDC FUND	105,918.12
412	ALLOCATION TO STREETS SDC FUND	82,389.03
430	ALLOCATION TO WATER SDC FUND	442,298.43
440	ALLOCATION TO SEWER SDC FUND	134,882.34
445	ALLOCATION TO STORMWATER SDC FUND	85,878.84
520	ALLOCATION TO WATER RESERVE FUND	40,695.22
521	ALLOCATION TO SEWER RESERVE FUND	16,185.43
		1,721,411.18
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,721,411.18
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,721,411.18)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2023

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	141,329.22	
110-1115	CASH IN BANK - LGIP	58,475.37	
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		3,700,733.47

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	3,030.27	
110-2210	PAYROLL TAXES PAYABLE	1,318.67	
110-2245	HEALTH INSURANCE PAYABLE	823.40	
110-2250	RETIREMENT PAYABLE	1,084.03	
110-2255	DEFERRED COMP PAYABLE	39.00	
110-2510	BAIL HELD	15.00	
110-2515	CET TAX COLLECTED	3,359.53	
110-2525	OTHER DEPOSITS	600.00	
110-2750	LONG TERM DEBT	687,210.00	
	TOTAL LIABILITIES		697,479.90

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	(55,038.11)	
	BALANCE - CURRENT DATE	(55,038.11)	
	TOTAL FUND EQUITY		3,003,253.57
	TOTAL LIABILITIES AND EQUITY		3,700,733.47

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	.00	44.63	179,870.00	179,825.37	.0
110-310-4114	231.88	220.86	2,500.00	2,279.14	8.8
	<u>231.88</u>	<u>265.49</u>	<u>182,370.00</u>	<u>182,104.51</u>	<u>.2</u>
<u>INVESTMENT EARNINGS</u>					
110-315-4125	247.74	716.61	1,252.00	535.39	57.2
	<u>247.74</u>	<u>716.61</u>	<u>1,252.00</u>	<u>535.39</u>	<u>57.2</u>
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	3,149.68	11,800.00	8,650.32	26.7
110-320-4134	155.72	306.93	780.00	473.07	39.4
110-320-4136	2,613.25	6,561.46	23,680.00	17,118.54	27.7
110-320-4145	.00	33.26	.00	(33.26)	.0
110-320-4148	.00	601.32	2,400.00	1,798.68	25.1
	<u>2,768.97</u>	<u>10,652.65</u>	<u>38,660.00</u>	<u>28,007.35</u>	<u>27.6</u>
<u>OPERATING GRANTS</u>					
110-325-4152	.00	.00	10,586.00	10,586.00	.0
110-325-4154	.00	.00	1,000.00	1,000.00	.0
110-325-4155	.00	2,500.00	.00	(2,500.00)	.0
110-325-4158	2,000.00	2,000.00	1,000.00	(1,000.00)	200.0
	<u>2,000.00</u>	<u>4,500.00</u>	<u>12,586.00</u>	<u>8,086.00</u>	<u>35.8</u>
<u>CAPITAL GRANTS</u>					
110-328-4155	.00	.00	4,200.00	4,200.00	.0
	<u>.00</u>	<u>.00</u>	<u>4,200.00</u>	<u>4,200.00</u>	<u>.0</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FRANCHISE FEES</u>					
110-330-4310 CABLE FRANCHISE FEES	.00	2,070.29	6,000.00	3,929.71	34.5
110-330-4312 ELECTRIC FRANCHISE FEES	.00	31,864.81	55,000.00	23,135.19	57.9
110-330-4314 GARBAGE FRANCHISE FEES	.00	.00	6,000.00	6,000.00	.0
110-330-4316 TELECOM FRANCHISE FEES	.00	130.00	1,500.00	1,370.00	8.7
110-330-4318 WATER FRANCHISE FEES	.00	1,346.94	.00	(1,346.94)	.0
110-330-4320 SEWER FRANCHISE FEES	.00	1,828.02	.00	(1,828.02)	.0
TOTAL FRANCHISE FEES	.00	37,240.06	68,500.00	31,259.94	54.4
<u>LICENSES & PERMITS</u>					
110-335-4352 LAND USE & DEVELOPMENT	.00	1,654.18	41,250.00	39,595.82	4.0
110-335-4354 MISC PERMITS & LICENSES	220.00	803.00	100.00	(703.00)	803.0
110-335-4360 DOG LICENSES	82.00	82.00	500.00	418.00	16.4
TOTAL LICENSES & PERMITS	302.00	2,539.18	41,850.00	39,310.82	6.1
<u>CHARGES FOR SERVICE</u>					
110-340-4410 COPY, FAX, NOTARY & RESEARCH	8.80	48.65	500.00	451.35	9.7
110-340-4416 LIBRARY BOOK SALES	.00	749.11	.00	(749.11)	.0
110-340-4417 LIEN SEARCHES	40.00	80.00	500.00	420.00	16.0
110-340-4421 SDC/CET ADMIN FEE	83.29	133.96	260.00	126.04	51.5
110-340-4423 PAY STATION REVENUE	49.00	49.00	100.00	51.00	49.0
TOTAL CHARGES FOR SERVICE	181.09	1,060.72	1,360.00	299.28	78.0
<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	987.00	1,717.93	5,000.00	3,282.07	34.4
TOTAL FINES & FORFEITURES	987.00	1,717.93	5,000.00	3,282.07	34.4
<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

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
110-370-4825 LIBRARY DONATIONS	25.00	157.06	2,500.00	2,342.94	6.3
110-370-4826 PARKS DONATIONS	.00	.00	1,000.00	1,000.00	.0
TOTAL OTHER REVENUE	25.00	157.06	3,500.00	3,342.94	4.5
<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>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	49.99	800.00	750.01	6.3
TOTAL MISCELLANEOUS REVENUE	.00	49.99	800.00	750.01	6.3
TOTAL FUND REVENUE	6,743.68	58,899.69	1,057,636.00	998,736.31	5.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,585.94	5,523.97	19,123.00	13,599.03	28.9
110-410-5114 CITY CLERK	398.76	1,388.92	4,784.00	3,395.08	29.0
110-410-5158 MAINTENANCE WORKER I	145.47	520.30	2,306.00	1,785.70	22.6
110-410-5220 OVERTIME	6.90	13.80	69.00	55.20	20.0
110-410-5315 SOCIAL SECURITY/MEDICARE	163.48	569.67	2,010.00	1,440.33	28.3
110-410-5320 WORKER'S COMP	.53	397.20	502.00	104.80	79.1
110-410-5350 UNEMPLOYMENT	.00	.00	1,665.00	1,665.00	.0
110-410-5410 HEALTH INSURANCE	260.50	1,042.02	4,160.00	3,117.98	25.1
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	451.77	1,574.27	6,815.00	5,240.73	23.1
TOTAL PERSONAL SERVICES	3,013.35	11,030.15	41,434.00	30,403.85	26.6
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	.00	6,205.00	6,205.00	.0
110-410-6112 LEGAL SERVICES	.00	2,399.72	4,000.00	1,600.28	60.0
110-410-6114 FINANCIAL SERVICES	1,019.20	2,766.40	14,231.00	11,464.60	19.4
110-410-6122 IT SERVICES	1,619.79	1,854.37	13,882.00	12,027.63	13.4
110-410-6124 COPIER CONTRACT	114.96	138.13	1,200.00	1,061.87	11.5
110-410-6128 OTHER CONTRACT SERVICES	84.17	1,391.54	2,801.00	1,409.46	49.7
110-410-6210 INSURANCE & BONDS	.00	2,768.72	1,452.00	(1,316.72)	190.7
110-410-6220 PUBLICATIONS, PRINTING & DUES	.00	2,748.48	2,865.00	116.52	95.9
110-410-6226 POSTAGE	10.02	207.08	739.00	531.92	28.0
110-410-6228 PUBLIC NOTICES	.00	825.22	2,900.00	2,074.78	28.5
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	8.87	207.14	3,500.00	3,292.86	5.9
110-410-6234 GENERAL SUPPLIES	109.42	566.16	527.00	(39.16)	107.4
110-410-6238 BANK SERVICE CHARGES	.00	.27	2,000.00	1,999.73	.0
110-410-6240 TRAVEL & TRAINING	297.12	297.12	4,000.00	3,702.88	7.4
110-410-6290 MISCELLANEOUS	.00	.00	464.00	464.00	.0
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	248.00	439.92	.00	(439.92)	.0
110-410-6334 NON-CAPITALIZED ASSETS	.00	86.67	2,000.00	1,913.33	4.3
110-410-6420 WATER SERVICES	199.81	550.02	2,030.00	1,479.98	27.1
110-410-6425 SEWER SERVICES	104.48	476.28	3,997.00	3,520.72	11.9
110-410-6430 ELECTRICITY SERVICES	122.02	374.55	3,310.00	2,935.45	11.3
110-410-6435 INTERNET SERVICES	5.00	21.00	50.00	29.00	42.0
110-410-6440 TELEPHONE SERVICES	91.59	183.18	1,500.00	1,316.82	12.2
110-410-6445 REFUSE SERVICES	.00	.00	3,000.00	3,000.00	.0
110-410-6510 COUNCIL EXPENDITURE	.00	.00	1,000.00	1,000.00	.0
110-410-6512 STATE ETHICS COMMISSION	.00	.00	575.00	575.00	.0
TOTAL MATERIALS & SERVICES	4,034.45	18,301.97	78,728.00	60,426.03	23.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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
110-410-8335 EQUIPMENT & FURNISHINGS	.00	523.51	.00	(523.51)	.0
TOTAL CAPITAL OUTLAY	.00	523.51	85,000.00	84,476.49	.6
TOTAL ADMINISTRATION	7,047.80	29,855.63	205,162.00	175,306.37	14.6
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	396.48	1,380.98	4,780.00	3,399.02	28.9
110-420-5150 PUBLIC WORKS DIRECTOR	337.40	1,175.20	4,050.00	2,874.80	29.0
110-420-5152 UTILITY WORKER I	789.12	2,748.58	9,802.00	7,053.42	28.0
110-420-5156 TEMPORARY/ SEASONAL	480.00	1,944.00	4,306.00	2,362.00	45.2
110-420-5158 MAINTENANCE WORKER I	727.34	2,601.40	11,532.00	8,930.60	22.6
110-420-5220 OVERTIME	126.34	406.20	1,540.00	1,133.80	26.4
110-420-5315 SOCIAL SECURITY/MEDICARE	218.55	784.66	2,755.00	1,970.34	28.5
110-420-5320 WORKER'S COMP	1.26	1,784.92	1,354.00	(430.92)	131.8
110-420-5350 UNEMPLOYMENT	.00	.00	2,280.00	2,280.00	.0
110-420-5410 HEALTH INSURANCE	355.24	1,420.92	5,389.00	3,968.08	26.4
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	502.44	1,757.27	9,337.00	7,579.73	18.8
TOTAL PERSONAL SERVICES	3,934.17	16,004.13	57,125.00	41,120.87	28.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	IT SERVICES	86.03	172.06	1,094.00	921.94 15.7
110-420-6128	OTHER CONTRACT SERVICES	.00	.00	500.00	500.00 .0
110-420-6210	INSURANCE & BONDS	.00	2,549.53	2,566.00	16.47 99.4
110-420-6234	GENERAL SUPPLIES	419.67	965.20	3,000.00	2,034.80 32.2
110-420-6238	BANK SERVICE CHARGES	.00	.00	20.00	20.00 .0
110-420-6290	MISCELLANEOUS	.00	.00	500.00	500.00 .0
110-420-6320	BUILDING REPAIR & MAINTENANCE	70.03	305.35	3,000.00	2,694.65 10.2
110-420-6324	EQUIPMENT REPAIR & MAINTENANCE	.00	.00	2,500.00	2,500.00 .0
110-420-6328	PROPERTY MAINTENANCE	82.50	174.50	.00 (174.50) .0
110-420-6330	OTHER REPAIR & MAINTENANCE	39.90	189.90	3,500.00	3,310.10 5.4
110-420-6339	MAINTENANCE - NELSON LAND DONA	.00	.00	4,000.00	4,000.00 .0
110-420-6420	WATER SERVICES	1,927.18	7,152.94	12,661.00	5,508.06 56.5
110-420-6425	SEWER SERVICES	616.59	887.90	1,981.00	1,093.10 44.8
110-420-6430	ELECTRICITY SERVICES	172.07	484.50	2,495.00	2,010.50 19.4
110-420-6445	REFUSE SERVICES	.00	77.00	500.00	423.00 15.4
110-420-6535	MOVIES IN THE PARK	.00	.00	1,000.00	1,000.00 .0
110-420-6710	GAS & OIL	591.12	591.12	2,500.00	1,908.88 23.6
	TOTAL MATERIALS & SERVICES	4,005.09	13,550.00	41,817.00	28,267.00 32.4
<u>CAPITAL OUTLAY</u>					
110-420-8520	PARKS IMPROVEMENTS	1,597.47	3,194.94	5,000.00	1,805.06 63.9
	TOTAL CAPITAL OUTLAY	1,597.47	3,194.94	5,000.00	1,805.06 63.9
	TOTAL PARKS & RECREATION	9,536.73	32,749.07	103,942.00	71,192.93 31.5
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	POLICE SERVICES	3,029.67	9,089.01	36,231.00	27,141.99 25.1
	TOTAL MATERIALS & SERVICES	3,029.67	9,089.01	36,231.00	27,141.99 25.1
	TOTAL POLICE	3,029.67	9,089.01	36,231.00	27,141.99 25.1
<u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	396.48	1,380.98	4,780.00	3,399.02	28.9
110-440-5114 CITY CLERK	.02	.06	.00	(.06)	.0
110-440-5150 PUBLIC WORKS DIRECTOR	202.48	705.24	2,429.00	1,723.76	29.0
110-440-5220 OVERTIME	.00	.00	182.00	182.00	.0
110-440-5315 SOCIAL SECURITY/MEDICARE	45.82	159.60	566.00	406.40	28.2
110-440-5320 WORKER'S COMP	.12	79.67	160.00	80.33	49.8
110-440-5350 UNEMPLOYMENT	.00	.00	468.00	468.00	.0
110-440-5410 HEALTH INSURANCE	72.96	291.83	1,144.00	852.17	25.5
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	126.62	441.02	1,916.00	1,474.98	23.0
TOTAL PERSONAL SERVICES	844.50	3,058.40	11,645.00	8,586.60	26.3
<u>MATERIALS & SERVICES</u>					
110-440-6116 ENGINEERING SERVICES	.00	3,606.65	30,000.00	26,393.35	12.0
110-440-6122 IT SERVICES	16.85	33.70	360.00	326.30	9.4
110-440-6128 OTHER CONTRACT SERVICES	905.00	1,557.91	10,000.00	8,442.09	15.6
110-440-6210 INSURANCE & BONDS	.00	.00	371.00	371.00	.0
110-440-6226 POSTAGE	.00	16.32	200.00	183.68	8.2
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	1.57	6.93	.00	(6.93)	.0
110-440-6238 BANK SERVICE CHARGES	2.70	14.00	.00	(14.00)	.0
110-440-6522 LAND USE & DEVELOPMENT COSTS	.00	.00	25,000.00	25,000.00	.0
TOTAL MATERIALS & SERVICES	926.12	5,235.51	65,931.00	60,695.49	7.9
TOTAL COMMUNITY DEVELOPMENT	1,770.62	8,293.91	77,576.00	69,282.09	10.7
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	1,790.16	6,235.27	21,482.00	15,246.73	29.0
110-450-5156 TEMPORARY/ SEASONAL	96.00	388.80	861.00	472.20	45.2
110-450-5158 MAINTENANCE WORKER I	145.47	520.30	2,306.00	1,785.70	22.6
110-450-5315 SOCIAL SECURITY/MEDICARE	155.41	546.54	1,885.00	1,338.46	29.0
110-450-5320 WORKER'S COMP	.95	1,288.96	1,026.00	(262.96)	125.6
110-450-5350 UNEMPLOYMENT	.00	.00	1,560.00	1,560.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	409.19	1,428.12	6,391.00	4,962.88	22.4
TOTAL PERSONAL SERVICES	2,597.18	10,407.99	35,511.00	25,103.01	29.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	46.07	7,661.52	1,356.00	(6,305.52)	565.0
110-450-6128	39.98	95.94	800.00	704.06	12.0
110-450-6210	.00	994.07	10.00	(984.07)	9940.7
110-450-6226	.00	24.66	372.00	347.34	6.6
110-450-6230	.00	48.80	1,816.00	1,767.20	2.7
110-450-6234	121.42	213.73	250.00	36.27	85.5
110-450-6238	.00	.00	200.00	200.00	.0
110-450-6240	19.65	24.65	1,132.00	1,107.35	2.2
110-450-6290	.00	65.00	450.00	385.00	14.4
110-450-6320	.00	281.25	500.00	218.75	56.3
110-450-6420	237.57	477.18	1,540.00	1,062.82	31.0
110-450-6425	111.33	248.01	492.00	243.99	50.4
110-450-6430	176.67	491.24	1,605.00	1,113.76	30.6
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	642.44	864.23	1,000.00	135.77	86.4
110-450-6780	472.10	877.16	.00	(877.16)	.0
TOTAL MATERIALS & SERVICES	1,867.23	12,367.44	12,573.00	205.56	98.4
 <u>CAPITAL OUTLAY</u>					
110-450-8335	.00	.00	3,200.00	3,200.00	.0
110-450-8375	1,792.43	4,920.36	6,000.00	1,079.64	82.0
TOTAL CAPITAL OUTLAY	1,792.43	4,920.36	9,200.00	4,279.64	53.5
 TOTAL LIBRARY	 6,256.84	 27,695.79	 57,284.00	 29,588.21	 48.4
 <u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	396.48	1,380.98	4,780.00	3,399.02	28.9
110-460-5315	30.32	105.62	516.00	410.38	20.5
110-460-5320	.07	50.12	137.00	86.88	36.6
110-460-5350	.00	.00	303.00	303.00	.0
110-460-5410	32.38	129.52	519.00	389.48	25.0
110-460-5450	83.82	291.95	1,239.00	947.05	23.6
TOTAL PERSONAL SERVICES	543.07	1,958.19	7,494.00	5,535.81	26.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-460-6226 POSTAGE	.00	3.78	.00	(3.78)	.0
110-460-6234 GENERAL SUPPLIES	1.57	6.93	100.00	93.07	6.9
110-460-6238 BANK SERVICE CHARGES	.59	.59	100.00	99.41	.6
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	.00	100.00	100.00	.0
TOTAL MATERIALS & SERVICES	2.16	11.30	1,900.00	1,888.70	.6

TOTAL CODE ENFORCEMENT	545.23	1,969.49	9,394.00	7,424.51	21.0
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TOURISM

MATERIALS & SERVICES

110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6224 MARKETING	.00	.00	500.00	500.00	.0
110-470-6226 POSTAGE	.00	.00	50.00	50.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	59.40	181.04	5,936.00	5,754.96	3.1
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	59.40	181.04	10,586.00	10,404.96	1.7

TOTAL TOURISM	59.40	181.04	10,586.00	10,404.96	1.7
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	396.48	1,380.98	4,780.00	3,399.02	28.9
110-480-5114 CITY CLERK	199.38	694.46	2,393.00	1,698.54	29.0
110-480-5220 OVERTIME	3.45	6.90	35.00	28.10	19.7
110-480-5315 SOCIAL SECURITY/MEDICARE	45.84	159.29	552.00	392.71	28.9
110-480-5320 WORKER'S COMP	.14	99.38	129.00	29.62	77.0
110-480-5350 UNEMPLOYMENT	.00	.00	458.00	458.00	.0
110-480-5410 HEALTH INSURANCE	97.88	391.52	1,565.00	1,173.48	25.0
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	126.70	440.23	1,869.00	1,428.77	23.6
TOTAL PERSONAL SERVICES	869.87	3,172.76	11,781.00	8,608.24	26.9
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	.00	1,250.00	1,250.00	.0
110-480-6121 BAILIFF CONTRACT	.00	63.34	1,500.00	1,436.66	4.2
110-480-6128 OTHER CONTRACT SERVICES	.00	519.49	1,000.00	480.51	52.0
110-480-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	80.00	80.00	.0
110-480-6226 POSTAGE	.00	.00	29.00	29.00	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	1.57	6.93	.00	(6.93)	.0
110-480-6238 BANK SERVICE CHARGES	5.22	18.34	150.00	131.66	12.2
110-480-6560 STATE ASSESSMENTS	100.00	300.00	1,023.00	723.00	29.3
110-480-6565 COURT COLLECTION FEES	.00	23.00	80.00	57.00	28.8
TOTAL MATERIALS & SERVICES	106.79	931.10	5,112.00	4,180.90	18.2
TOTAL MUNICIPAL COURT	976.66	4,103.86	16,893.00	12,789.14	24.3
<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	.00	145,041.00	145,041.00	.0
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	.00	85,184.00	85,184.00	.0
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	.00	9,740.00	9,740.00	.0
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	.00	6,135.00	6,135.00	.0
TOTAL DEBT SERVICES	.00	.00	286,449.00	286,449.00	.0
TOTAL DEBT SERVICE	.00	.00	286,449.00	286,449.00	.0

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	168,496.00	168,496.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	74,885.00	74,885.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	324,581.00	324,581.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	324,581.00	324,581.00	.0
TOTAL FUND EXPENDITURES	29,222.95	113,937.80	1,128,098.00	1,014,160.20	10.1
NET REVENUE OVER EXPENDITURES	(22,479.27)	(55,038.11)	(70,462.00)	(15,423.89)	(78.1)

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2023

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	58,755.50	
	TOTAL ASSETS		58,755.50

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	232.06	
220-2210	PAYROLL TAXES PAYABLE	121.63	
220-2245	HEALTH INSURANCE PAYABLE	146.92	
220-2250	RETIREMENT PAYABLE	95.29	
220-2255	DEFERRED COMP PAYABLE	2.50	
	TOTAL LIABILITIES		598.40

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	68,792.87	
	REVENUE OVER EXPENDITURES - YTD	(10,635.77)	
	BALANCE - CURRENT DATE	(10,635.77)	
	TOTAL FUND EQUITY		58,157.10
	TOTAL LIABILITIES AND EQUITY		58,755.50

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	1.03	3.21	10.00	6.79	32.1
TOTAL INVESTMENT EARNINGS	1.03	3.21	10.00	6.79	32.1
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	89.60	3,045.97	80,000.00	76,954.03	3.8
220-335-4358 ELECTRICAL PERMIT FEES	196.00	1,087.52	7,143.00	6,055.48	15.2
TOTAL LICENSES & PERMITS	285.60	4,133.49	87,143.00	83,009.51	4.7
TOTAL FUND REVENUE	286.63	4,136.70	87,153.00	83,016.30	4.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110 CITY ADMINISTRATOR	158.60	552.40	1,912.00	1,359.60	28.9
220-490-5114 CITY CLERK	199.38	694.46	2,393.00	1,698.54	29.0
220-490-5150 PUBLIC WORKS DIRECTOR	337.40	1,175.20	4,049.00	2,873.80	29.0
220-490-5220 OVERTIME	3.45	6.90	339.00	332.10	2.0
220-490-5315 SOCIAL SECURITY/MEDICARE	53.48	185.88	665.00	479.12	28.0
220-490-5320 WORKER'S COMP	.18	119.08	155.00	35.92	76.8
220-490-5350 UNEMPLOYMENT	.00	.00	550.00	550.00	.0
220-490-5410 HEALTH INSURANCE	146.07	584.28	2,294.00	1,709.72	25.5
220-490-5450 PUBLIC EMPLOYEES RETIREMENT	147.72	513.46	2,255.00	1,741.54	22.8
TOTAL PERSONAL SERVICES	1,046.28	3,831.66	14,612.00	10,780.34	26.2
<u>MATERIALS & SERVICES</u>					
220-490-6110 AUDITING	.00	.00	1,035.00	1,035.00	.0
220-490-6114 FINANCIAL SERVICES	127.40	254.80	.00	(254.80)	.0
220-490-6122 IT SERVICES	22.06	44.12	1,295.00	1,250.88	3.4
220-490-6150 BUILDING INSPECTION SERVICES	2,034.94	5,812.65	60,000.00	54,187.35	9.7
220-490-6152 ELECTRICAL INSPECTION SERVICES	462.00	1,268.25	5,000.00	3,731.75	25.4
220-490-6226 POSTAGE	.00	18.23	.00	(18.23)	.0
220-490-6230 OFFICE SUPPLIES/EQUIPMENT	1.57	6.93	.00	(6.93)	.0
220-490-6238 BANK SERVICE CHARGES	3.51	17.41	300.00	282.59	5.8
220-490-6420 WATER SERVICES	48.60	100.10	500.00	399.90	20.0
220-490-6425 SEWER SERVICES	23.98	58.09	500.00	441.91	11.6
220-490-6430 ELECTRICITY SERVICES	6.36	21.23	300.00	278.77	7.1
220-490-6435 INTERNET SERVICES	.00	.00	300.00	300.00	.0
220-490-6524 BUILDING STATE SURCHARGE	.00	2,605.68	8,190.00	5,584.32	31.8
220-490-6525 ELECTRICAL STATE SURCHARGE	.00	733.32	1,061.00	327.68	69.1
TOTAL MATERIALS & SERVICES	2,730.42	10,940.81	78,481.00	67,540.19	13.9
TOTAL NON-DEPARTMENTAL	3,776.70	14,772.47	93,093.00	78,320.53	15.9

OTHER REQUIREMENTS

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	3,776.70	14,772.47	153,088.00	138,315.53	9.7
NET REVENUE OVER EXPENDITURES	(3,490.07)	(10,635.77)	(65,935.00)	(55,299.23)	(16.1)

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2023

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	166,857.26	
230-1115	CASH IN BANK - LGIP	871.44	
230-1510	ACCOUNTS RECEIVABLE	60,913.78	
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		2,654,051.15

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,611.99	
230-2210	PAYROLL TAXES PAYABLE	1,746.58	
230-2245	HEALTH INSURANCE PAYABLE	2,343.13	
230-2250	RETIREMENT PAYABLE	1,434.61	
230-2255	DEFERRED COMP PAYABLE	62.99	
230-2520	UTILITY DEPOSITS	41,140.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	992,440.97	
	TOTAL LIABILITIES		1,043,890.27

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	140,174.53	
	BALANCE - CURRENT DATE	140,174.53	
	TOTAL FUND EQUITY		1,610,160.88
	TOTAL LIABILITIES AND EQUITY		2,654,051.15

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	4.95	14.41	273.00	258.59	5.3
TOTAL INVESTMENT EARNINGS	4.95	14.41	273.00	258.59	5.3
<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	52,428.51	234,612.98	527,651.00	293,038.02	44.5
230-340-4426 BULK WATER SALES	.00	3,718.26	.00	(3,718.26)	.0
230-340-4435 FIRE HYDRANT FEE	390.04	1,527.42	4,595.00	3,067.58	33.2
230-340-4440 BACKFLOW TESTING	.00	.00	1,500.00	1,500.00	.0
TOTAL CHARGES FOR SERVICE	52,818.55	239,858.66	533,746.00	293,887.34	44.9
<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	247.50	967.50	3,270.00	2,302.50	29.6
230-385-4895 MISCELLANEOUS REVENUE	.00	4,488.22	1,500.00	(2,988.22)	299.2
TOTAL MISELLANEOUS REVENUE	247.50	5,455.72	4,770.00	(685.72)	114.4
<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	53,071.00	245,328.79	642,539.00	397,210.21	38.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	7,319.23	25,336.00	18,016.77 28.9
230-490-5114	CITY CLERK	1,595.06	5,555.75	19,141.00	13,585.25 29.0
230-490-5150	PUBLIC WORKS DIRECTOR	2,766.74	9,636.82	33,201.00	23,564.18 29.0
230-490-5152	UTILITY WORKER I	3,353.80	11,681.62	41,654.00	29,972.38 28.0
230-490-5156	TEMPORARY/ SEASONAL	96.00	388.80	861.00	472.20 45.2
230-490-5158	MAINTENANCE WORKER I	218.19	780.40	3,459.00	2,678.60 22.6
230-490-5220	OVERTIME	564.55	1,781.55	8,022.00	6,240.45 22.2
230-490-5315	SOCIAL SECURITY/MEDICARE	818.21	2,841.54	10,073.00	7,231.46 28.2
230-490-5320	WORKER'S COMP	3.28	2,262.99	3,848.00	1,585.01 58.8
230-490-5350	UNEMPLOYMENT	.00	.00	8,340.00	8,340.00 .0
230-490-5410	HEALTH INSURANCE	2,334.71	9,338.84	35,915.00	26,576.16 26.0
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,240.80	7,770.11	34,142.00	26,371.89 22.8
	TOTAL PERSONAL SERVICES	16,092.70	59,357.65	223,992.00	164,634.35 26.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	.00	.00	6,206.00	6,206.00	.0
230-490-6114	637.00	1,729.00	8,894.00	7,165.00	19.4
230-490-6116	.00	3,362.50	30,500.00	27,137.50	11.0
230-490-6122	400.77	801.54	7,908.00	7,106.46	10.1
230-490-6128	88.37	741.11	2,501.00	1,759.89	29.6
230-490-6210	.00	14,381.31	12,276.00	(2,105.31)	117.2
230-490-6220	.00	913.17	3,275.00	2,361.83	27.9
230-490-6226	.00	461.49	1,250.00	788.51	36.9
230-490-6230	13.57	60.00	1,250.00	1,190.00	4.8
230-490-6238	530.24	1,329.92	6,900.00	5,570.08	19.3
230-490-6240	232.99	232.99	2,270.00	2,037.01	10.3
230-490-6290	345.48	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	2,407.75	2,407.75	15,550.00	13,142.25	15.5
230-490-6330	.00	4,503.44	20,000.00	15,496.56	22.5
230-490-6334	.00	86.66	8,000.00	7,913.34	1.1
230-490-6420	83.00	196.53	1,680.00	1,483.47	11.7
230-490-6425	68.51	204.16	1,180.00	975.84	17.3
230-490-6430	1,881.45	5,366.77	19,930.00	14,563.23	26.9
230-490-6435	75.00	151.39	1,090.00	938.61	13.9
230-490-6440	328.50	655.61	3,800.00	3,144.39	17.3
230-490-6445	48.18	96.36	800.00	703.64	12.1
230-490-6710	.00	.00	1,520.00	1,520.00	.0
230-490-6712	580.07	1,328.76	7,250.00	5,921.24	18.3
230-490-6750	3,379.40	6,188.67	22,100.00	15,911.33	28.0
230-490-6755	50.40	252.00	4,200.00	3,948.00	6.0
230-490-6758	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	11,150.68	45,796.61	202,330.00	156,533.39	22.6
TOTAL NON-DEPARTMENTAL	27,243.38	105,154.26	426,322.00	321,167.74	24.7
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	.00	.00	100,000.00	100,000.00	.0
230-700-8540	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	110,000.00	110,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	110,000.00	110,000.00	.0
<u>DEBT SERVICE</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>DEBT SERVICES</u>						
230-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,219.00	5,219.00	.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	.00	7,812.00	7,812.00	.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	.00	2,205.00	2,205.00	.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	.00	3,726.00	3,726.00	.0
230-800-7526	LOAN INTEREST - SEWER FUND	.00	.00	5,600.00	5,600.00	.0
TOTAL DEBT SERVICES		.00	.00	75,875.00	75,875.00	.0
TOTAL DEBT SERVICE		.00	.00	75,875.00	75,875.00	.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		27,243.38	105,154.26	652,539.00	547,384.74	16.1
NET REVENUE OVER EXPENDITURES		25,827.62	140,174.53	(10,000.00)	(150,174.53)	1401.8

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2023

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	160,267.36	
240-1115	CASH IN BANK - LGIP	91,677.58	
240-1510	ACCOUNTS RECEIVABLE	39,005.96	
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		2,256,214.51

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,612.04	
240-2210	PAYROLL TAXES PAYABLE	1,746.58	
240-2245	HEALTH INSURANCE PAYABLE	2,343.11	
240-2250	RETIREMENT PAYABLE	1,434.59	
240-2255	DEFERRED COMP PAYABLE	62.99	
240-2750	LONG TERM DEBT	481,238.21	
	TOTAL LIABILITIES		490,437.52

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	49,332.72	
	BALANCE - CURRENT DATE	49,332.72	
	TOTAL FUND EQUITY		1,765,776.99
	TOTAL LIABILITIES AND EQUITY		2,256,214.51

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	350.12	1,012.72	1,000.00	(12.72)	101.3
TOTAL INVESTMENT EARNINGS	350.12	1,012.72	1,000.00	(12.72)	101.3
<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	39,364.75	151,722.23	483,366.00	331,643.77	31.4
TOTAL CHARGES FOR SERVICE	39,364.75	151,722.23	483,366.00	331,643.77	31.4
<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	252.50	902.50	1,500.00	597.50	60.2
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	252.50	902.50	2,000.00	1,097.50	45.1
<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
TOTAL FUND REVENUE	39,967.37	154,370.45	673,641.00	519,270.55	22.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	7,319.23	25,336.00	18,016.77 28.9
240-490-5114	CITY CLERK	1,595.06	5,555.75	19,141.00	13,585.25 29.0
240-490-5150	PUBLIC WORKS DIRECTOR	2,766.74	9,636.82	33,201.00	23,564.18 29.0
240-490-5152	UTILITY WORKER I	3,353.80	11,681.62	41,654.00	29,972.38 28.0
240-490-5156	TEMPORARY/ SEASONAL	96.00	388.80	861.00	472.20 45.2
240-490-5158	MAINTENANCE WORKER I	218.19	780.40	3,459.00	2,678.60 22.6
240-490-5220	OVERTIME	564.55	1,781.55	8,022.00	6,240.45 22.2
240-490-5315	SOCIAL SECURITY/MEDICARE	818.19	2,841.49	10,073.00	7,231.51 28.2
240-490-5320	WORKER'S COMP	3.32	2,263.03	3,865.00	1,601.97 58.6
240-490-5350	UNEMPLOYMENT	.00	.00	8,340.00	8,340.00 .0
240-490-5410	HEALTH INSURANCE	2,334.70	9,338.79	35,915.00	26,576.21 26.0
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,240.79	7,770.10	34,142.00	26,371.90 22.8
	TOTAL PERSONAL SERVICES	16,092.70	59,357.58	224,009.00	164,651.42 26.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	.00	6,206.00	6,206.00	.0
240-490-6112	.00	23.52	.00	(23.52)	.0
240-490-6114	637.00	1,456.00	8,894.00	7,438.00	16.4
240-490-6116	.00	1,804.50	25,000.00	23,195.50	7.2
240-490-6122	400.77	801.54	6,000.00	5,198.46	13.4
240-490-6128	688.37	865.11	4,701.00	3,835.89	18.4
240-490-6210	.00	13,031.90	11,672.00	(1,359.90)	111.7
240-490-6220	.00	543.58	1,500.00	956.42	36.2
240-490-6226	.00	461.48	1,200.00	738.52	38.5
240-490-6230	13.57	60.00	750.00	690.00	8.0
240-490-6238	313.71	899.27	4,000.00	3,100.73	22.5
240-490-6240	25.00	25.00	2,770.00	2,745.00	.9
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	882.46	882.46	9,300.00	8,417.54	9.5
240-490-6330	3,634.62	3,634.62	15,000.00	11,365.38	24.2
240-490-6334	.00	86.65	12,000.00	11,913.35	.7
240-490-6420	1,687.71	3,734.13	11,256.00	7,521.87	33.2
240-490-6425	616.59	1,837.44	8,860.00	7,022.56	20.7
240-490-6430	2,193.49	6,350.95	25,500.00	19,149.05	24.9
240-490-6435	146.93	431.84	1,660.00	1,228.16	26.0
240-490-6440	120.26	240.52	3,225.00	2,984.48	7.5
240-490-6445	48.18	96.36	9,600.00	9,503.64	1.0
240-490-6520	.00	.00	4,300.00	4,300.00	.0
240-490-6710	302.00	459.74	3,150.00	2,690.26	14.6
240-490-6712	5.60	1,773.19	2,100.00	326.81	84.4
240-490-6750	1,347.26	3,051.95	22,315.00	19,263.05	13.7
240-490-6755	1,137.60	3,128.40	17,220.00	14,091.60	18.2
240-490-6758	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	14,201.12	45,680.15	226,179.00	180,498.85	20.2
TOTAL NON-DEPARTMENTAL	30,293.82	105,037.73	450,188.00	345,150.27	23.3
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	.00	.00	5,000.00	5,000.00	.0
240-700-8550	.00	.00	125,000.00	125,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	130,000.00	130,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	130,000.00	130,000.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>DEBT SERVICE</u>						
<u>DEBT SERVICES</u>						
240-800-7110	LOAN PRINCIPAL - G02002	.00	.00	23,981.00	23,981.00	.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,219.00	5,219.00	.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	.00	6,028.00	6,028.00	.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	2,205.00	2,205.00	.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,573.00	8,573.00	.0
TOTAL DEBT SERVICES		.00	.00	53,178.00	53,178.00	.0
TOTAL DEBT SERVICE		.00	.00	53,178.00	53,178.00	.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		30,293.82	105,037.73	779,948.00	674,910.27	13.5
NET REVENUE OVER EXPENDITURES		9,673.55	49,332.72	(106,307.00)	(155,639.72)	46.4

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2023

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	68,672.47	
312-1115	CASH IN BANK - LGIP	58,220.40	
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		2,061,359.82

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	482.01	
312-2210	PAYROLL TAXES PAYABLE	223.65	
312-2245	HEALTH INSURANCE PAYABLE	227.91	
312-2250	RETIREMENT PAYABLE	161.00	
312-2255	DEFERRED COMP PAYABLE	7.52	
312-2750	LONG TERM DEBT	76,252.54	
	TOTAL LIABILITIES		77,354.63

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	(5,013.08)	
	BALANCE - CURRENT DATE	(5,013.08)	
	TOTAL FUND EQUITY		1,984,005.19
	TOTAL LIABILITIES AND EQUITY		2,061,359.82

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	222.00	642.10	200.00	(442.10)	321.1
TOTAL INVESTMENT EARNINGS	222.00	642.10	200.00	(442.10)	321.1
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE DISTRIBUTIONS	8,429.53	22,991.64	80,000.00	57,008.36	28.7
TOTAL INTERGOVERNMENTAL	8,429.53	22,991.64	80,000.00	57,008.36	28.7
<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	8,651.53	23,633.74	350,304.00	326,670.26	6.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	396.48	1,380.98	4,780.00	3,399.02	28.9
312-490-5150 PUBLIC WORKS DIRECTOR	337.40	1,175.20	4,049.00	2,873.80	29.0
312-490-5152 UTILITY WORKER I	394.60	1,374.40	4,900.00	3,525.60	28.1
312-490-5156 TEMPORARY/ SEASONAL	192.00	777.60	1,722.00	944.40	45.2
312-490-5220 OVERTIME	63.17	203.10	922.00	718.90	22.0
312-490-5315 SOCIAL SECURITY/MEDICARE	105.88	375.69	1,253.00	877.31	30.0
312-490-5320 WORKER'S COMP	.48	595.53	721.00	125.47	82.6
312-490-5350 UNEMPLOYMENT	.00	.00	1,038.00	1,038.00	.0
312-490-5410 HEALTH INSURANCE	227.53	910.16	3,477.00	2,566.84	26.2
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	251.91	873.86	4,245.00	3,371.14	20.6
TOTAL PERSONAL SERVICES	1,969.45	7,666.52	27,107.00	19,440.48	28.3
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	.00	1,035.00	1,035.00	.0
312-490-6112 LEGAL SERVICES	.00	270.48	.00	(270.48)	.0
312-490-6114 FINANCIAL SERVICES	127.40	709.80	3,558.00	2,848.20	20.0
312-490-6116 ENGINEERING SERVICES	.00	10,923.50	20,000.00	9,076.50	54.6
312-490-6122 IT SERVICES	82.28	164.56	220.00	55.44	74.8
312-490-6128 OTHER CONTRACT SERVICES	324.32	324.32	10,000.00	9,675.68	3.2
312-490-6210 INSURANCE & BONDS	.00	4,989.87	4,263.00	(726.87)	117.1
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	2.61	11.53	.00	(11.53)	.0
312-490-6234 GENERAL SUPPLIES	.00	.00	500.00	500.00	.0
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	396.45	10,000.00	9,603.55	4.0
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	990.42	2,995.79	14,800.00	11,804.21	20.2
312-490-6720 STORM DRAIN MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
312-490-6724 STREET SIGNS	194.00	194.00	1,000.00	806.00	19.4
TOTAL MATERIALS & SERVICES	1,721.03	20,980.30	70,426.00	49,445.70	29.8
TOTAL NON-DEPARTMENTAL	3,690.48	28,646.82	97,533.00	68,886.18	29.4
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	.00	3,541.00	3,541.00	.0
312-800-7525 LOAN INTEREST - L21001	.00	.00	1,670.00	1,670.00	.0
TOTAL DEBT SERVICES	.00	.00	5,211.00	5,211.00	.0
TOTAL DEBT SERVICE	.00	.00	5,211.00	5,211.00	.0
<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	3,690.48	28,646.82	483,717.00	455,070.18	5.9
NET REVENUE OVER EXPENDITURES	4,961.05	(5,013.08)	(133,413.00)	(128,399.92)	(3.8)

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2023

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		8,037.17	
	TOTAL ASSETS			<u>8,037.17</u>

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,758.71	
	REVENUE OVER EXPENDITURES - YTD	(5,721.54)		
	BALANCE - CURRENT DATE		<u>(5,721.54)</u>	
	TOTAL FUND EQUITY			<u>8,037.17</u>
	TOTAL LIABILITIES AND EQUITY			<u>8,037.17</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.19	.60	10.00	9.40	6.0
TOTAL INVESTMENT EARNINGS	.19	.60	10.00	9.40	6.0
<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	10.00	1,055.00	1,115.00	60.00	94.6
314-380-4862 FOOD BOOTH SALES	.00	600.00	610.00	10.00	98.4
314-380-4864 JAM SALES	15.00	962.19	810.00	(152.19)	118.8
314-380-4870 SPONSORSHIP REVENUE	.00	.00	330.00	330.00	.0
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	.00	95.00	95.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	25.00	2,617.19	2,960.00	342.81	88.4
<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	25.19	3,283.79	8,080.00	4,796.21	40.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	27.57	55.14	700.00	644.86	7.9
314-490-6220	.00	.00	100.00	100.00	.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	240.00	1,000.00	760.00	24.0
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	9,005.33	16,350.00	7,344.67	55.1
TOTAL NON-DEPARTMENTAL	107.57	9,005.33	16,350.00	7,344.67	55.1
<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	107.57	9,005.33	18,123.00	9,117.67	49.7
NET REVENUE OVER EXPENDITURES	(82.38)	(5,721.54)	(10,043.00)	(4,321.46)	(57.0)

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2023

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	43,489.50	
410-1115	CASH IN BANK - LGIP	62,428.62	
	TOTAL ASSETS		<u>105,918.12</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	105,231.59	
	REVENUE OVER EXPENDITURES - YTD	686.53	
	BALANCE - CURRENT DATE	686.53	
	TOTAL FUND EQUITY		<u>105,918.12</u>
	TOTAL LIABILITIES AND EQUITY		<u>105,918.12</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
410-315-4125 INTEREST EARNED	237.38	686.53	200.00	(486.53)	343.3
TOTAL INVESTMENT EARNINGS	237.38	686.53	200.00	(486.53)	343.3
<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	237.38	686.53	1,204.00	517.47	57.0

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	237.38	686.53	(100,514.00)	(101,200.53)	.7

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2023

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	34,078.20	
412-1115	CASH IN BANK - LGIP	48,310.83	
	TOTAL ASSETS		<u>82,389.03</u>

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	81,857.73	
	REVENUE OVER EXPENDITURES - YTD	531.30	
	BALANCE - CURRENT DATE	531.30	
	TOTAL FUND EQUITY		<u>82,389.03</u>
	TOTAL LIABILITIES AND EQUITY		<u>82,389.03</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
412-315-4125	INTEREST EARNED	183.71	531.30	150.00	(381.30)	354.2
	TOTAL INVESTMENT EARNINGS	183.71	531.30	150.00	(381.30)	354.2
<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	183.71	531.30	742.00	210.70	71.6

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	183.71	531.30	(69,965.00)	(70,496.30)	.8

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2023

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	126,910.36	
430-1115	CASH IN BANK - LGIP	315,388.07	
	TOTAL ASSETS		<u>442,298.43</u>

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	438,834.75	
	REVENUE OVER EXPENDITURES - YTD	3,463.68	
	BALANCE - CURRENT DATE	3,463.68	
	TOTAL FUND EQUITY		<u>442,298.43</u>
	TOTAL LIABILITIES AND EQUITY		<u>442,298.43</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
430-315-4125 INTEREST EARNED	1,197.72	3,463.68	500.00	(2,963.68)	692.7
TOTAL INVESTMENT EARNINGS	1,197.72	3,463.68	500.00	(2,963.68)	692.7
<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	1,197.72	3,463.68	75,148.00	71,684.32	4.6

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<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	.00	425,520.00	425,520.00	.0
NET REVENUE OVER EXPENDITURES	1,197.72	3,463.68	(350,372.00)	(353,835.68)	1.0

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2023

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	63,932.10	
440-1115	CASH IN BANK - LGIP	70,950.24	
	TOTAL ASSETS		<u>134,882.34</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	140,993.01	
	REVENUE OVER EXPENDITURES - YTD	(6,110.67)	
	BALANCE - CURRENT DATE	(6,110.67)	
	TOTAL FUND EQUITY		<u>134,882.34</u>
	TOTAL LIABILITIES AND EQUITY		<u>134,882.34</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
440-315-4125 INTEREST EARNED	270.15	781.33	500.00	(281.33)	156.3
TOTAL INVESTMENT EARNINGS	270.15	781.33	500.00	(281.33)	156.3
<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	270.15	1,852.33	1,571.00	(281.33)	117.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	.00	7,963.00	62,000.00	54,037.00	12.8
TOTAL MATERIALS & SERVICES	.00	7,963.00	62,000.00	54,037.00	12.8
TOTAL NON-DEPARTMENTAL	.00	7,963.00	62,000.00	54,037.00	12.8
<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	7,963.00	119,733.00	111,770.00	6.7
NET REVENUE OVER EXPENDITURES	270.15	(6,110.67)	(118,162.00)	(112,051.33)	(5.2)

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2023

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	35,518.06	
445-1115	CASH IN BANK - LGIP	50,360.78	
		85,878.84	
	TOTAL ASSETS		85,878.84

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	85,325.00	
	REVENUE OVER EXPENDITURES - YTD	553.84	
		553.84	
	BALANCE - CURRENT DATE	553.84	
	TOTAL FUND EQUITY		85,878.84
	TOTAL LIABILITIES AND EQUITY		85,878.84

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	191.50	553.84	200.00	(353.84)	276.9
TOTAL INVESTMENT EARNINGS	191.50	553.84	200.00	(353.84)	276.9
<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	191.50	553.84	1,200.00	646.16	46.2

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

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	191.50	553.84	(81,177.00)	(81,730.84)	.7

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2023

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,402.69	
520-1115	CASH IN BANK - LGIP	31,292.53	
	TOTAL ASSETS		40,695.22

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	40,351.72	
	REVENUE OVER EXPENDITURES - YTD	343.50	
	BALANCE - CURRENT DATE	343.50	
	TOTAL FUND EQUITY		40,695.22
	TOTAL LIABILITIES AND EQUITY		40,695.22

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	118.78	343.50	500.00	156.50	68.7
	TOTAL INVESTMENT EARNINGS	118.78	343.50	500.00	156.50	68.7
	TOTAL FUND REVENUE	118.78	343.50	500.00	156.50	68.7

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	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	118.78	343.50	(40,007.00)	(40,350.50)	.9

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2023

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,754.62	
521-1115	CASH IN BANK - LGIP	10,430.81	
	TOTAL ASSETS		16,185.43

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,070.81	
	REVENUE OVER EXPENDITURES - YTD	114.62	
	BALANCE - CURRENT DATE	114.62	
	TOTAL FUND EQUITY		16,185.43
	TOTAL LIABILITIES AND EQUITY		16,185.43

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	39.63	114.62	200.00	85.38	57.3
	TOTAL INVESTMENT EARNINGS	39.63	114.62	200.00	85.38	57.3
	TOTAL FUND REVENUE	39.63	114.62	200.00	85.38	57.3

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	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	39.63	114.62	(16,022.00)	(16,136.62)	.7

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2023

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	957,810.02
999-1115	CASH IN BANK - LGIP	802,394.95
		1,760,204.97
	TOTAL COMBINED CASH	1,760,204.97
999-1110	CASH ALLOCATED TO FUNDS	(1,760,204.97)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	162,018.60
220	ALLOCATION TO BUILDING FUND	57,284.32
230	ALLOCATION TO WATER FUND	193,297.64
240	ALLOCATION TO SEWER FUND	298,389.78
312	ALLOCATION TO STREET FUND	130,633.35
314	ALLOCATION TO BLACKBERRY JAM FUND	7,874.73
410	ALLOCATION TO PARKS SDC FUND	106,178.86
412	ALLOCATION TO STREETS SDC FUND	82,590.82
430	ALLOCATION TO WATER SDC FUND	443,614.10
440	ALLOCATION TO SEWER SDC FUND	135,178.92
445	ALLOCATION TO STORMWATER SDC FUND	86,089.18
520	ALLOCATION TO WATER RESERVE FUND	40,825.70
521	ALLOCATION TO SEWER RESERVE FUND	16,228.97
		1,760,204.97
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,760,204.97
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,760,204.97)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	102,636.48	
110-1115	CASH IN BANK - LGIP	59,382.12	
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>3,662,947.48</u>

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	3,020.93	
110-2210	PAYROLL TAXES PAYABLE	1,328.03	
110-2245	HEALTH INSURANCE PAYABLE	823.39	
110-2250	RETIREMENT PAYABLE	1,172.25	
110-2255	DEFERRED COMP PAYABLE	39.00	
110-2510	BAIL HELD	15.00	
110-2525	OTHER DEPOSITS	600.00	
110-2750	LONG TERM DEBT	687,210.00	
	TOTAL LIABILITIES		694,208.60

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	(89,552.80)	
	BALANCE - CURRENT DATE	(89,552.80)	
	TOTAL FUND EQUITY		<u>2,968,738.88</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,662,947.48</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	.00	44.63	179,870.00	179,825.37	.0
110-310-4114	221.82	442.68	2,500.00	2,057.32	17.7
	221.82	487.31	182,370.00	181,882.69	.3
<u>INVESTMENT EARNINGS</u>					
110-315-4125	263.87	980.48	1,252.00	271.52	78.3
	263.87	980.48	1,252.00	271.52	78.3
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	3,149.68	11,800.00	8,650.32	26.7
110-320-4134	90.76	397.69	780.00	382.31	51.0
110-320-4136	1,148.64	7,710.10	23,680.00	15,969.90	32.6
110-320-4145	.00	33.26	.00	(33.26)	.0
110-320-4148	661.84	1,263.16	2,400.00	1,136.84	52.6
	1,901.24	12,553.89	38,660.00	26,106.11	32.5
<u>OPERATING GRANTS</u>					
110-325-4152	.00	.00	10,586.00	10,586.00	.0
110-325-4154	.00	.00	1,000.00	1,000.00	.0
110-325-4155	.00	2,500.00	.00	(2,500.00)	.0
110-325-4158	.00	2,000.00	1,000.00	(1,000.00)	200.0
	.00	4,500.00	12,586.00	8,086.00	35.8
<u>CAPITAL GRANTS</u>					
110-328-4155	.00	.00	4,200.00	4,200.00	.0
	.00	.00	4,200.00	4,200.00	.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FRANCHISE FEES</u>					
110-330-4310	.00	2,070.29	6,000.00	3,929.71	34.5
110-330-4312	.00	31,864.81	55,000.00	23,135.19	57.9
110-330-4314	.00	.00	6,000.00	6,000.00	.0
110-330-4316	.00	130.00	1,500.00	1,370.00	8.7
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	.00	37,240.06	68,500.00	31,259.94	54.4
<u>LICENSES & PERMITS</u>					
110-335-4352	3,590.00	5,244.18	41,250.00	36,005.82	12.7
110-335-4354	110.00	913.00	100.00	(813.00)	913.0
110-335-4360	56.00	138.00	500.00	362.00	27.6
TOTAL LICENSES & PERMITS	3,756.00	6,295.18	41,850.00	35,554.82	15.0
<u>CHARGES FOR SERVICE</u>					
110-340-4410	48.75	97.40	500.00	402.60	19.5
110-340-4416	.00	749.11	.00	(749.11)	.0
110-340-4417	20.00	100.00	500.00	400.00	20.0
110-340-4421	1,360.62	1,494.58	260.00	(1,234.58)	574.8
110-340-4423	.00	49.00	100.00	51.00	49.0
TOTAL CHARGES FOR SERVICE	1,429.37	2,490.09	1,360.00	(1,130.09)	183.1
<u>SDC REVENUE</u>					
110-345-4511	.00	.00	47.00	47.00	.0
TOTAL SDC REVENUE	.00	.00	47.00	47.00	.0
<u>FINES & FORFEITURES</u>					
110-350-4625	50.00	1,767.93	5,000.00	3,232.07	35.4
TOTAL FINES & FORFEITURES	50.00	1,767.93	5,000.00	3,232.07	35.4
<u>LOAN PAYMENTS & PROCEEDS</u>					
110-360-4225	.00	.00	230,224.00	230,224.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	230,224.00	230,224.00	.0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
110-370-4825 LIBRARY DONATIONS	.00	157.06	2,500.00	2,342.94	6.3
110-370-4826 PARKS DONATIONS	.00	.00	1,000.00	1,000.00	.0
TOTAL OTHER REVENUE	.00	157.06	3,500.00	3,342.94	4.5
<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>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	49.99	800.00	750.01	6.3
TOTAL MISCELLANEOUS REVENUE	.00	49.99	800.00	750.01	6.3
TOTAL FUND REVENUE	7,622.30	66,521.99	1,057,636.00	991,114.01	6.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,585.94	7,109.91	19,123.00	12,013.09	37.2
110-410-5114 CITY CLERK	398.76	1,787.68	4,784.00	2,996.32	37.4
110-410-5158 MAINTENANCE WORKER I	182.73	703.03	2,306.00	1,602.97	30.5
110-410-5220 OVERTIME	.00	13.80	69.00	55.20	20.0
110-410-5315 SOCIAL SECURITY/MEDICARE	165.81	735.48	2,010.00	1,274.52	36.6
110-410-5320 WORKER'S COMP	.64	397.84	502.00	104.16	79.3
110-410-5350 UNEMPLOYMENT	.00	.00	1,665.00	1,665.00	.0
110-410-5410 HEALTH INSURANCE	260.51	1,302.53	4,160.00	2,857.47	31.3
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	458.19	2,032.46	6,815.00	4,782.54	29.8
TOTAL PERSONAL SERVICES	3,052.58	14,082.73	41,434.00	27,351.27	34.0
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	.00	6,205.00	6,205.00	.0
110-410-6112 LEGAL SERVICES	.00	2,399.72	4,000.00	1,600.28	60.0
110-410-6114 FINANCIAL SERVICES	1,019.20	3,785.60	14,231.00	10,445.40	26.6
110-410-6122 IT SERVICES	234.58	2,088.95	13,882.00	11,793.05	15.1
110-410-6124 COPIER CONTRACT	716.96	855.09	1,200.00	344.91	71.3
110-410-6128 OTHER CONTRACT SERVICES	246.15	1,637.69	2,801.00	1,163.31	58.5
110-410-6210 INSURANCE & BONDS	.00	2,768.72	1,452.00	(1,316.72)	190.7
110-410-6220 PUBLICATIONS, PRINTING & DUES	602.31	3,350.79	2,865.00	(485.79)	117.0
110-410-6226 POSTAGE	7.62	214.70	739.00	524.30	29.1
110-410-6228 PUBLIC NOTICES	.00	825.22	2,900.00	2,074.78	28.5
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	299.66	506.80	3,500.00	2,993.20	14.5
110-410-6234 GENERAL SUPPLIES	(538.57)	27.59	527.00	499.41	5.2
110-410-6238 BANK SERVICE CHARGES	.27	.54	2,000.00	1,999.46	.0
110-410-6240 TRAVEL & TRAINING	.00	297.12	4,000.00	3,702.88	7.4
110-410-6290 MISCELLANEOUS	.00	.00	464.00	464.00	.0
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	439.92	.00	(439.92)	.0
110-410-6334 NON-CAPITALIZED ASSETS	.00	86.67	2,000.00	1,913.33	4.3
110-410-6420 WATER SERVICES	323.52	873.54	2,030.00	1,156.46	43.0
110-410-6425 SEWER SERVICES	208.96	685.24	3,997.00	3,311.76	17.1
110-410-6430 ELECTRICITY SERVICES	108.72	483.27	3,310.00	2,826.73	14.6
110-410-6435 INTERNET SERVICES	7.50	28.50	50.00	21.50	57.0
110-410-6440 TELEPHONE SERVICES	91.67	274.85	1,500.00	1,225.15	18.3
110-410-6445 REFUSE SERVICES	.00	.00	3,000.00	3,000.00	.0
110-410-6510 COUNCIL EXPENDITURE	49.16	49.16	1,000.00	950.84	4.9
110-410-6512 STATE ETHICS COMMISSION	.00	.00	575.00	575.00	.0
110-410-6705 RENT	90.00	90.00	.00	(90.00)	.0
TOTAL MATERIALS & SERVICES	3,467.71	21,769.68	78,728.00	56,958.32	27.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

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
110-410-8335 EQUIPMENT & FURNISHINGS	.00	523.51	.00	(523.51)	.0
TOTAL CAPITAL OUTLAY	.00	523.51	85,000.00	84,476.49	.6
TOTAL ADMINISTRATION	6,520.29	36,375.92	205,162.00	168,786.08	17.7
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	396.48	1,777.46	4,780.00	3,002.54	37.2
110-420-5150 PUBLIC WORKS DIRECTOR	337.40	1,512.60	4,050.00	2,537.40	37.4
110-420-5152 UTILITY WORKER I	816.75	3,565.33	9,802.00	6,236.67	36.4
110-420-5156 TEMPORARY/ SEASONAL	.00	1,944.00	4,306.00	2,362.00	45.2
110-420-5158 MAINTENANCE WORKER I	913.61	3,515.01	11,532.00	8,016.99	30.5
110-420-5220 OVERTIME	202.75	608.95	1,540.00	931.05	39.5
110-420-5315 SOCIAL SECURITY/MEDICARE	204.01	988.67	2,755.00	1,766.33	35.9
110-420-5320 WORKER'S COMP	1.08	1,786.00	1,354.00	(432.00)	131.9
110-420-5350 UNEMPLOYMENT	.00	.00	2,280.00	2,280.00	.0
110-420-5410 HEALTH INSURANCE	355.22	1,776.14	5,389.00	3,612.86	33.0
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	563.81	2,321.08	9,337.00	7,015.92	24.9
TOTAL PERSONAL SERVICES	3,791.11	19,795.24	57,125.00	37,329.76	34.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	86.03	258.09	1,094.00	835.91	23.6
110-420-6128	.00	.00	500.00	500.00	.0
110-420-6210	.00	2,549.53	2,566.00	16.47	99.4
110-420-6234	5.72	970.92	3,000.00	2,029.08	32.4
110-420-6238	.00	.00	20.00	20.00	.0
110-420-6290	.00	.00	500.00	500.00	.0
110-420-6320	2,037.34	2,342.69	3,000.00	657.31	78.1
110-420-6324	1,580.89	1,580.89	2,500.00	919.11	63.2
110-420-6328	.00	174.50	.00	(174.50)	.0
110-420-6330	.00	189.90	3,500.00	3,310.10	5.4
110-420-6339	.00	.00	4,000.00	4,000.00	.0
110-420-6420	2,029.42	9,182.36	12,661.00	3,478.64	72.5
110-420-6425	1,233.18	2,121.08	1,981.00	(140.08)	107.1
110-420-6430	158.75	643.25	2,495.00	1,851.75	25.8
110-420-6445	.00	77.00	500.00	423.00	15.4
110-420-6535	.00	.00	1,000.00	1,000.00	.0
110-420-6710	257.09	848.21	2,500.00	1,651.79	33.9
TOTAL MATERIALS & SERVICES	7,388.42	20,938.42	41,817.00	20,878.58	50.1
 <u>CAPITAL OUTLAY</u>					
110-420-8520	.00	3,194.94	5,000.00	1,805.06	63.9
TOTAL CAPITAL OUTLAY	.00	3,194.94	5,000.00	1,805.06	63.9
 TOTAL PARKS & RECREATION	 11,179.53	 43,928.60	 103,942.00	 60,013.40	 42.3
 <u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	3,029.67	12,118.68	36,231.00	24,112.32	33.5
TOTAL MATERIALS & SERVICES	3,029.67	12,118.68	36,231.00	24,112.32	33.5
 TOTAL POLICE	 3,029.67	 12,118.68	 36,231.00	 24,112.32	 33.5
 <u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	396.48	1,777.46	4,780.00	3,002.54	37.2
110-440-5114 CITY CLERK	.02	.08	.00	(.08)	.0
110-440-5150 PUBLIC WORKS DIRECTOR	202.48	907.72	2,429.00	1,521.28	37.4
110-440-5220 OVERTIME	31.54	31.54	182.00	150.46	17.3
110-440-5315 SOCIAL SECURITY/MEDICARE	48.22	207.82	566.00	358.18	36.7
110-440-5320 WORKER'S COMP	.14	79.81	160.00	80.19	49.9
110-440-5350 UNEMPLOYMENT	.00	.00	468.00	468.00	.0
110-440-5410 HEALTH INSURANCE	72.96	364.79	1,144.00	779.21	31.9
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	133.28	574.30	1,916.00	1,341.70	30.0
TOTAL PERSONAL SERVICES	885.12	3,943.52	11,645.00	7,701.48	33.9
<u>MATERIALS & SERVICES</u>					
110-440-6116 ENGINEERING SERVICES	.00	3,606.65	30,000.00	26,393.35	12.0
110-440-6122 IT SERVICES	16.85	50.55	360.00	309.45	14.0
110-440-6128 OTHER CONTRACT SERVICES	10,313.05	11,870.96	10,000.00	(1,870.96)	118.7
110-440-6210 INSURANCE & BONDS	.00	.00	371.00	371.00	.0
110-440-6226 POSTAGE	.00	16.32	200.00	183.68	8.2
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	8.59	15.52	.00	(15.52)	.0
110-440-6238 BANK SERVICE CHARGES	50.42	64.42	.00	(64.42)	.0
110-440-6522 LAND USE & DEVELOPMENT COSTS	.00	.00	25,000.00	25,000.00	.0
TOTAL MATERIALS & SERVICES	10,388.91	15,624.42	65,931.00	50,306.58	23.7
TOTAL COMMUNITY DEVELOPMENT	11,274.03	19,567.94	77,576.00	58,008.06	25.2
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	1,790.16	8,025.43	21,482.00	13,456.57	37.4
110-450-5156 TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20	45.2
110-450-5158 MAINTENANCE WORKER I	182.73	703.03	2,306.00	1,602.97	30.5
110-450-5315 SOCIAL SECURITY/MEDICARE	150.93	697.47	1,885.00	1,187.53	37.0
110-450-5320 WORKER'S COMP	1.13	1,290.09	1,026.00	(264.09)	125.7
110-450-5350 UNEMPLOYMENT	.00	.00	1,560.00	1,560.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	417.07	1,845.19	6,391.00	4,545.81	28.9
TOTAL PERSONAL SERVICES	2,542.02	12,950.01	35,511.00	22,560.99	36.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	46.07	7,707.59	1,356.00	(6,351.59)	568.4
110-450-6128	99.96	195.90	800.00	604.10	24.5
110-450-6210	.00	994.07	10.00	(984.07)	9940.7
110-450-6220	1,233.31	1,233.31	.00	(1,233.31)	.0
110-450-6226	.00	24.66	372.00	347.34	6.6
110-450-6230	34.33	83.13	1,816.00	1,732.87	4.6
110-450-6234	13.75	227.48	250.00	22.52	91.0
110-450-6238	.00	.00	200.00	200.00	.0
110-450-6240	.00	24.65	1,132.00	1,107.35	2.2
110-450-6290	(65.00)	.00	450.00	450.00	.0
110-450-6320	.00	281.25	500.00	218.75	56.3
110-450-6420	380.02	857.20	1,540.00	682.80	55.7
110-450-6425	222.66	470.67	492.00	21.33	95.7
110-450-6430	156.45	647.69	1,605.00	957.31	40.4
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	8,618.72	9,495.88	.00	(9,495.88)	.0
TOTAL MATERIALS & SERVICES	10,740.27	23,107.71	12,573.00	(10,534.71)	183.8
<u>CAPITAL OUTLAY</u>					
110-450-8335	.00	.00	3,200.00	3,200.00	.0
110-450-8375	(4,920.36)	.00	6,000.00	6,000.00	.0
TOTAL CAPITAL OUTLAY	(4,920.36)	.00	9,200.00	9,200.00	.0
TOTAL LIBRARY	8,361.93	36,057.72	57,284.00	21,226.28	63.0
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	396.48	1,777.46	4,780.00	3,002.54	37.2
110-460-5315	30.32	135.94	516.00	380.06	26.3
110-460-5320	.08	50.20	137.00	86.80	36.6
110-460-5350	.00	.00	303.00	303.00	.0
110-460-5410	32.38	161.90	519.00	357.10	31.2
110-460-5450	83.82	375.77	1,239.00	863.23	30.3
TOTAL PERSONAL SERVICES	543.08	2,501.27	7,494.00	4,992.73	33.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-460-6226 POSTAGE	80.16	83.94	.00	(83.94)	.0
110-460-6234 GENERAL SUPPLIES	8.59	15.52	100.00	84.48	15.5
110-460-6238 BANK SERVICE CHARGES	.57	1.16	100.00	98.84	1.2
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	.00	100.00	100.00	.0
TOTAL MATERIALS & SERVICES	89.32	100.62	1,900.00	1,799.38	5.3

TOTAL CODE ENFORCEMENT	632.40	2,601.89	9,394.00	6,792.11	27.7
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TOURISM

MATERIALS & SERVICES

110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6224 MARKETING	.00	.00	500.00	500.00	.0
110-470-6226 POSTAGE	.00	.00	50.00	50.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	60.82	241.86	5,936.00	5,694.14	4.1
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	60.82	241.86	10,586.00	10,344.14	2.3

TOTAL TOURISM	60.82	241.86	10,586.00	10,344.14	2.3
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	396.48	1,777.46	4,780.00	3,002.54	37.2
110-480-5114 CITY CLERK	199.38	893.84	2,393.00	1,499.16	37.4
110-480-5220 OVERTIME	.00	6.90	35.00	28.10	19.7
110-480-5315 SOCIAL SECURITY/MEDICARE	45.58	204.87	552.00	347.13	37.1
110-480-5320 WORKER'S COMP	.17	99.55	129.00	29.45	77.2
110-480-5350 UNEMPLOYMENT	.00	.00	458.00	458.00	.0
110-480-5410 HEALTH INSURANCE	97.88	489.40	1,565.00	1,075.60	31.3
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	125.98	566.21	1,869.00	1,302.79	30.3
TOTAL PERSONAL SERVICES	865.47	4,038.23	11,781.00	7,742.77	34.3
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	.00	1,250.00	1,250.00	.0
110-480-6121 BAILIFF CONTRACT	63.34	126.68	1,500.00	1,373.32	8.5
110-480-6128 OTHER CONTRACT SERVICES	140.24	659.73	1,000.00	340.27	66.0
110-480-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	80.00	80.00	.0
110-480-6226 POSTAGE	.00	.00	29.00	29.00	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	8.59	15.52	.00	(15.52)	.0
110-480-6238 BANK SERVICE CHARGES	.68	19.02	150.00	130.98	12.7
110-480-6560 STATE ASSESSMENTS	.00	300.00	1,023.00	723.00	29.3
110-480-6565 COURT COLLECTION FEES	.00	23.00	80.00	57.00	28.8
TOTAL MATERIALS & SERVICES	212.85	1,143.95	5,112.00	3,968.05	22.4
TOTAL MUNICIPAL COURT	1,078.32	5,182.18	16,893.00	11,710.82	30.7
<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	.00	145,041.00	145,041.00	.0
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	.00	85,184.00	85,184.00	.0
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	.00	9,740.00	9,740.00	.0
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	.00	6,135.00	6,135.00	.0
TOTAL DEBT SERVICES	.00	.00	286,449.00	286,449.00	.0
TOTAL DEBT SERVICE	.00	.00	286,449.00	286,449.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

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	168,496.00	168,496.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	74,885.00	74,885.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	324,581.00	324,581.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	324,581.00	324,581.00	.0
TOTAL FUND EXPENDITURES	42,136.99	156,074.79	1,128,098.00	972,023.21	13.8
NET REVENUE OVER EXPENDITURES	(34,514.69)	(89,552.80)	(70,462.00)	19,090.80	(127.1)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	57,284.32	
	TOTAL ASSETS		<u>57,284.32</u>

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	234.65	
220-2210	PAYROLL TAXES PAYABLE	124.45	
220-2245	HEALTH INSURANCE PAYABLE	146.92	
220-2250	RETIREMENT PAYABLE	96.75	
220-2255	DEFERRED COMP PAYABLE	2.50	
	TOTAL LIABILITIES		605.27

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	68,792.87	
	REVENUE OVER EXPENDITURES - YTD	(12,113.82)	
	BALANCE - CURRENT DATE	(12,113.82)	
	TOTAL FUND EQUITY		<u>56,679.05</u>
	TOTAL LIABILITIES AND EQUITY		<u>57,284.32</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	1.01	4.22	10.00	5.78	42.2
TOTAL INVESTMENT EARNINGS	1.01	4.22	10.00	5.78	42.2
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	.00	3,045.97	80,000.00	76,954.03	3.8
220-335-4358 ELECTRICAL PERMIT FEES	497.28	1,584.80	7,143.00	5,558.20	22.2
TOTAL LICENSES & PERMITS	497.28	4,630.77	87,143.00	82,512.23	5.3
TOTAL FUND REVENUE	498.29	4,634.99	87,153.00	82,518.01	5.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110 CITY ADMINISTRATOR	158.60	711.00	1,912.00	1,201.00	37.2
220-490-5114 CITY CLERK	199.38	893.84	2,393.00	1,499.16	37.4
220-490-5150 PUBLIC WORKS DIRECTOR	337.40	1,512.60	4,049.00	2,536.40	37.4
220-490-5220 OVERTIME	52.56	59.46	339.00	279.54	17.5
220-490-5315 SOCIAL SECURITY/MEDICARE	57.22	243.10	665.00	421.90	36.6
220-490-5320 WORKER'S COMP	.22	119.30	155.00	35.70	77.0
220-490-5350 UNEMPLOYMENT	.00	.00	550.00	550.00	.0
220-490-5410 HEALTH INSURANCE	146.07	730.35	2,294.00	1,563.65	31.8
220-490-5450 PUBLIC EMPLOYEES RETIREMENT	158.12	671.58	2,255.00	1,583.42	29.8
TOTAL PERSONAL SERVICES	1,109.57	4,941.23	14,612.00	9,670.77	33.8
<u>MATERIALS & SERVICES</u>					
220-490-6110 AUDITING	.00	.00	1,035.00	1,035.00	.0
220-490-6114 FINANCIAL SERVICES	127.40	382.20	.00	(382.20)	.0
220-490-6122 IT SERVICES	22.05	66.17	1,295.00	1,228.83	5.1
220-490-6150 BUILDING INSPECTION SERVICES	60.00	5,872.65	60,000.00	54,127.35	9.8
220-490-6152 ELECTRICAL INSPECTION SERVICES	138.75	1,407.00	5,000.00	3,593.00	28.1
220-490-6226 POSTAGE	.00	18.23	.00	(18.23)	.0
220-490-6230 OFFICE SUPPLIES/EQUIPMENT	8.59	15.52	.00	(15.52)	.0
220-490-6238 BANK SERVICE CHARGES	6.78	24.19	300.00	275.81	8.1
220-490-6420 WATER SERVICES	78.17	178.27	500.00	321.73	35.7
220-490-6425 SEWER SERVICES	47.96	106.05	500.00	393.95	21.2
220-490-6430 ELECTRICITY SERVICES	6.63	27.86	300.00	272.14	9.3
220-490-6435 INTERNET SERVICES	.00	.00	300.00	300.00	.0
220-490-6524 BUILDING STATE SURCHARGE	252.72	2,858.40	8,190.00	5,331.60	34.9
220-490-6525 ELECTRICAL STATE SURCHARGE	117.72	851.04	1,061.00	209.96	80.2
TOTAL MATERIALS & SERVICES	866.77	11,807.58	78,481.00	66,673.42	15.1
TOTAL NON-DEPARTMENTAL	1,976.34	16,748.81	93,093.00	76,344.19	18.0
<u>OTHER REQUIREMENTS</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

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	1,976.34	16,748.81	153,088.00	136,339.19	10.9
NET REVENUE OVER EXPENDITURES	(1,478.05)	(12,113.82)	(65,935.00)	(53,821.18)	(18.4)

CITY OF LOWELL
BALANCE SHEET
OCTOBER 31, 2023

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	192,422.57	
230-1115	CASH IN BANK - LGIP	875.07	
230-1510	ACCOUNTS RECEIVABLE	46,780.60	
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		2,665,486.91

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,732.33	
230-2210	PAYROLL TAXES PAYABLE	1,820.54	
230-2245	HEALTH INSURANCE PAYABLE	2,343.13	
230-2250	RETIREMENT PAYABLE	1,501.11	
230-2255	DEFERRED COMP PAYABLE	63.01	
230-2520	UTILITY DEPOSITS	41,380.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	992,440.97	
	TOTAL LIABILITIES		1,044,391.09

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	151,109.47	
	BALANCE - CURRENT DATE	151,109.47	
	TOTAL FUND EQUITY		1,621,095.82
	TOTAL LIABILITIES AND EQUITY		2,665,486.91

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	6.51	20.92	273.00	252.08	7.7
TOTAL INVESTMENT EARNINGS	6.51	20.92	273.00	252.08	7.7
<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	38,435.21	273,048.19	527,651.00	254,602.81	51.8
230-340-4426 BULK WATER SALES	10,884.02	14,602.28	.00	(14,602.28)	.0
230-340-4435 FIRE HYDRANT FEE	403.97	1,931.39	4,595.00	2,663.61	42.0
230-340-4440 BACKFLOW TESTING	.00	.00	1,500.00	1,500.00	.0
TOTAL CHARGES FOR SERVICE	49,723.20	289,581.86	533,746.00	244,164.14	54.3
<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	237.50	1,205.00	3,270.00	2,065.00	36.9
230-385-4895 MISCELLANEOUS REVENUE	.00	4,488.22	1,500.00	(2,988.22)	299.2
TOTAL MISELLANEOUS REVENUE	237.50	5,693.22	4,770.00	(923.22)	119.4
<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	49,967.21	295,296.00	642,539.00	347,243.00	46.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	2,101.36	9,420.59	25,336.00	15,915.41	37.2
230-490-5114	1,595.06	7,150.81	19,141.00	11,990.19	37.4
230-490-5150	2,766.74	12,403.56	33,201.00	20,797.44	37.4
230-490-5152	3,471.19	15,152.81	41,654.00	26,501.19	36.4
230-490-5156	.00	388.80	861.00	472.20	45.2
230-490-5158	274.08	1,054.48	3,459.00	2,404.52	30.5
230-490-5220	1,069.30	2,850.85	8,022.00	5,171.15	35.5
230-490-5315	862.73	3,704.27	10,073.00	6,368.73	36.8
230-490-5320	3.88	2,266.87	3,848.00	1,581.13	58.9
230-490-5350	.00	.00	8,340.00	8,340.00	.0
230-490-5410	2,334.71	11,673.55	35,915.00	24,241.45	32.5
230-490-5450	2,384.11	10,154.22	34,142.00	23,987.78	29.7
	<u>16,863.16</u>	<u>76,220.81</u>	<u>223,992.00</u>	<u>147,771.19</u>	<u>34.0</u>

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	.00	.00	6,206.00	6,206.00	.0
230-490-6114	637.00	2,366.00	8,894.00	6,528.00	26.6
230-490-6116	.00	3,362.50	30,500.00	27,137.50	11.0
230-490-6122	400.77	1,202.31	7,908.00	6,705.69	15.2
230-490-6128	88.37	829.48	2,501.00	1,671.52	33.2
230-490-6210	.00	14,381.31	12,276.00	(2,105.31)	117.2
230-490-6220	786.70	1,699.87	3,275.00	1,575.13	51.9
230-490-6226	.00	461.49	1,250.00	788.51	36.9
230-490-6230	74.40	134.40	1,250.00	1,115.60	10.8
230-490-6238	441.96	1,771.88	6,900.00	5,128.12	25.7
230-490-6240	.00	232.99	2,270.00	2,037.01	10.3
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	4,790.35	7,198.10	15,550.00	8,351.90	46.3
230-490-6330	7,900.86	12,404.30	20,000.00	7,595.70	62.0
230-490-6334	.00	86.66	8,000.00	7,913.34	1.1
230-490-6420	139.79	336.32	1,680.00	1,343.68	20.0
230-490-6425	137.02	341.18	1,180.00	838.82	28.9
230-490-6430	1,564.80	6,931.57	19,930.00	12,998.43	34.8
230-490-6435	76.86	228.25	1,090.00	861.75	20.9
230-490-6440	327.84	983.45	3,800.00	2,816.55	25.9
230-490-6445	.00	96.36	800.00	703.64	12.1
230-490-6710	.00	.00	1,520.00	1,520.00	.0
230-490-6712	11.20	1,339.96	7,250.00	5,910.04	18.5
230-490-6750	3,841.79	10,030.46	22,100.00	12,069.54	45.4
230-490-6755	949.40	1,201.40	4,200.00	2,998.60	28.6
230-490-6758	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	22,169.11	67,965.72	202,330.00	134,364.28	33.6
TOTAL NON-DEPARTMENTAL	39,032.27	144,186.53	426,322.00	282,135.47	33.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	.00	.00	100,000.00	100,000.00	.0
230-700-8540	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	110,000.00	110,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	110,000.00	110,000.00	.0
<u>DEBT SERVICE</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICES</u>					
230-800-7122 LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,219.00	5,219.00	.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	.00	7,812.00	7,812.00	.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	.00	2,205.00	2,205.00	.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	.00	3,726.00	3,726.00	.0
230-800-7526 LOAN INTEREST - SEWER FUND	.00	.00	5,600.00	5,600.00	.0
TOTAL DEBT SERVICES	.00	.00	75,875.00	75,875.00	.0
TOTAL DEBT SERVICE	.00	.00	75,875.00	75,875.00	.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	39,032.27	144,186.53	652,539.00	508,352.47	22.1
NET REVENUE OVER EXPENDITURES	10,934.94	151,109.47	(10,000.00)	(161,109.47)	1511.1

CITY OF LOWELL
BALANCE SHEET
OCTOBER 31, 2023

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	206,330.40	
240-1115	CASH IN BANK - LGIP	92,059.38	
240-1510	ACCOUNTS RECEIVABLE	40,082.67	
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		2,303,736.06

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,732.31	
240-2210	PAYROLL TAXES PAYABLE	1,820.55	
240-2245	HEALTH INSURANCE PAYABLE	2,343.10	
240-2250	RETIREMENT PAYABLE	1,501.09	
240-2255	DEFERRED COMP PAYABLE	62.99	
240-2750	LONG TERM DEBT	481,238.21	
	TOTAL LIABILITIES		490,698.25

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	96,593.54	
	BALANCE - CURRENT DATE	96,593.54	
	TOTAL FUND EQUITY		1,813,037.81
	TOTAL LIABILITIES AND EQUITY		2,303,736.06

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	384.57	1,397.29	1,000.00	(397.29)	139.7
TOTAL INVESTMENT EARNINGS	384.57	1,397.29	1,000.00	(397.29)	139.7
<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	39,683.84	191,406.07	483,366.00	291,959.93	39.6
240-340-4426 BULK GREY WATER DISPOSAL	40,706.50	40,706.50	.00	(40,706.50)	.0
TOTAL CHARGES FOR SERVICE	80,390.34	232,112.57	483,366.00	251,253.43	48.0
<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	232.50	1,135.00	1,500.00	365.00	75.7
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	232.50	1,135.00	2,000.00	865.00	56.8
<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 4 MONTHS ENDING OCTOBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	81,007.41	235,377.86	673,641.00	438,263.14	34.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	2,101.36	9,420.59	25,336.00	15,915.41	37.2
240-490-5114	1,595.06	7,150.81	19,141.00	11,990.19	37.4
240-490-5150	2,766.74	12,403.56	33,201.00	20,797.44	37.4
240-490-5152	3,471.18	15,152.80	41,654.00	26,501.20	36.4
240-490-5156	.00	388.80	861.00	472.20	45.2
240-490-5158	274.08	1,054.48	3,459.00	2,404.52	30.5
240-490-5220	1,069.29	2,850.84	8,022.00	5,171.16	35.5
240-490-5315	862.72	3,704.21	10,073.00	6,368.79	36.8
240-490-5320	3.85	2,266.88	3,865.00	1,598.12	58.7
240-490-5350	.00	.00	8,340.00	8,340.00	.0
240-490-5410	2,334.69	11,673.48	35,915.00	24,241.52	32.5
240-490-5450	2,384.09	10,154.19	34,142.00	23,987.81	29.7
TOTAL PERSONAL SERVICES	16,863.06	76,220.64	224,009.00	147,788.36	34.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	.00	6,206.00	6,206.00	.0
240-490-6112	.00	23.52	.00	(23.52)	.0
240-490-6114	637.00	2,093.00	8,894.00	6,801.00	23.5
240-490-6116	.00	1,804.50	25,000.00	23,195.50	7.2
240-490-6122	400.77	1,202.31	6,000.00	4,797.69	20.0
240-490-6128	388.37	1,253.48	4,701.00	3,447.52	26.7
240-490-6210	.00	13,031.90	11,672.00	(1,359.90)	111.7
240-490-6220	249.60	793.18	1,500.00	706.82	52.9
240-490-6226	.00	461.48	1,200.00	738.52	38.5
240-490-6230	74.40	134.40	750.00	615.60	17.9
240-490-6238	338.82	1,238.09	4,000.00	2,761.91	31.0
240-490-6240	.00	25.00	2,770.00	2,745.00	.9
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	882.46	9,300.00	8,417.54	9.5
240-490-6330	4,991.31	8,625.93	15,000.00	6,374.07	57.5
240-490-6334	.00	86.65	12,000.00	11,913.35	.7
240-490-6420	1,515.82	5,249.95	11,256.00	6,006.05	46.6
240-490-6425	1,233.18	3,070.62	8,860.00	5,789.38	34.7
240-490-6430	2,182.58	8,533.53	25,500.00	16,966.47	33.5
240-490-6435	137.98	569.82	1,660.00	1,090.18	34.3
240-490-6440	120.86	361.38	3,225.00	2,863.62	11.2
240-490-6445	.00	96.36	9,600.00	9,503.64	1.0
240-490-6520	.00	.00	4,300.00	4,300.00	.0
240-490-6710	234.47	694.21	3,150.00	2,455.79	22.0
240-490-6712	2,887.97	4,661.16	2,100.00	(2,561.16)	222.0
240-490-6750	.00	3,051.95	22,315.00	19,263.05	13.7
240-490-6755	1,490.40	4,618.80	17,220.00	12,601.20	26.8
240-490-6758	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	16,883.53	62,563.68	226,179.00	163,615.32	27.7
TOTAL NON-DEPARTMENTAL	33,746.59	138,784.32	450,188.00	311,403.68	30.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	.00	.00	5,000.00	5,000.00	.0
240-700-8550	.00	.00	125,000.00	125,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	130,000.00	130,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	130,000.00	130,000.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>DEBT SERVICE</u>						
<u>DEBT SERVICES</u>						
240-800-7110	LOAN PRINCIPAL - G02002	.00	.00	23,981.00	23,981.00	.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,219.00	5,219.00	.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	.00	6,028.00	6,028.00	.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	2,205.00	2,205.00	.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,573.00	8,573.00	.0
TOTAL DEBT SERVICES		.00	.00	53,178.00	53,178.00	.0
TOTAL DEBT SERVICE		.00	.00	53,178.00	53,178.00	.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		33,746.59	138,784.32	779,948.00	641,163.68	17.8
NET REVENUE OVER EXPENDITURES		47,260.82	96,593.54	(106,307.00)	(202,900.54)	90.9

CITY OF LOWELL
BALANCE SHEET
OCTOBER 31, 2023

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	72,170.48	
312-1115	CASH IN BANK - LGIP	58,462.87	
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		2,065,100.30

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	411.00	
312-2210	PAYROLL TAXES PAYABLE	209.98	
312-2245	HEALTH INSURANCE PAYABLE	227.93	
312-2250	RETIREMENT PAYABLE	167.82	
312-2255	DEFERRED COMP PAYABLE	7.50	
312-2750	LONG TERM DEBT	76,252.54	
	TOTAL LIABILITIES		77,276.77

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	(1,194.74)	
	BALANCE - CURRENT DATE	(1,194.74)	
	TOTAL FUND EQUITY		1,987,823.53
	TOTAL LIABILITIES AND EQUITY		2,065,100.30

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	243.66	885.76	200.00	(685.76)	442.9
TOTAL INVESTMENT EARNINGS	243.66	885.76	200.00	(685.76)	442.9
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE DISTRIBUTIONS	9,483.68	32,475.32	80,000.00	47,524.68	40.6
TOTAL INTERGOVERNMENTAL	9,483.68	32,475.32	80,000.00	47,524.68	40.6
<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	9,727.34	33,361.08	350,304.00	316,942.92	9.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	396.48	1,777.46	4,780.00	3,002.54	37.2
312-490-5150 PUBLIC WORKS DIRECTOR	337.40	1,512.60	4,049.00	2,536.40	37.4
312-490-5152 UTILITY WORKER I	408.39	1,782.79	4,900.00	3,117.21	36.4
312-490-5156 TEMPORARY/ SEASONAL	.00	777.60	1,722.00	944.40	45.2
312-490-5220 OVERTIME	127.67	330.77	922.00	591.23	35.9
312-490-5315 SOCIAL SECURITY/MEDICARE	97.24	472.93	1,253.00	780.07	37.7
312-490-5320 WORKER'S COMP	.44	595.97	721.00	125.03	82.7
312-490-5350 UNEMPLOYMENT	.00	.00	1,038.00	1,038.00	.0
312-490-5410 HEALTH INSURANCE	227.55	1,137.71	3,477.00	2,339.29	32.7
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	268.47	1,142.33	4,245.00	3,102.67	26.9
TOTAL PERSONAL SERVICES	1,863.64	9,530.16	27,107.00	17,576.84	35.2
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	.00	1,035.00	1,035.00	.0
312-490-6112 LEGAL SERVICES	9,200.00	9,470.48	.00	(9,470.48)	.0
312-490-6114 FINANCIAL SERVICES	127.40	837.20	3,558.00	2,720.80	23.5
312-490-6116 ENGINEERING SERVICES	(9,200.00)	1,723.50	20,000.00	18,276.50	8.6
312-490-6122 IT SERVICES	82.28	246.84	220.00	(26.84)	112.2
312-490-6128 OTHER CONTRACT SERVICES	.00	324.32	10,000.00	9,675.68	3.2
312-490-6210 INSURANCE & BONDS	.00	4,989.87	4,263.00	(726.87)	117.1
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	14.23	25.76	.00	(25.76)	.0
312-490-6234 GENERAL SUPPLIES	.00	.00	500.00	500.00	.0
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	2,831.04	3,227.49	10,000.00	6,772.51	32.3
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	990.41	3,986.20	14,800.00	10,813.80	26.9
312-490-6720 STORM DRAIN MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
312-490-6724 STREET SIGNS	.00	194.00	1,000.00	806.00	19.4
TOTAL MATERIALS & SERVICES	4,045.36	25,025.66	70,426.00	45,400.34	35.5
TOTAL NON-DEPARTMENTAL	5,909.00	34,555.82	97,533.00	62,977.18	35.4
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

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	.00	3,541.00	3,541.00	.0
312-800-7525 LOAN INTEREST - L21001	.00	.00	1,670.00	1,670.00	.0
TOTAL DEBT SERVICES	.00	.00	5,211.00	5,211.00	.0
TOTAL DEBT SERVICE	.00	.00	5,211.00	5,211.00	.0
<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	5,909.00	34,555.82	483,717.00	449,161.18	7.1
NET REVENUE OVER EXPENDITURES	3,818.34	(1,194.74)	(133,413.00)	(132,218.26)	(.9)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		7,874.73	
	TOTAL ASSETS			<u>7,874.73</u>

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,758.71	
	REVENUE OVER EXPENDITURES - YTD	(5,883.98)		
	BALANCE - CURRENT DATE		<u>(5,883.98)</u>	
	TOTAL FUND EQUITY			<u>7,874.73</u>
	TOTAL LIABILITIES AND EQUITY			<u>7,874.73</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.14	.74	10.00	9.26	7.4
TOTAL INVESTMENT EARNINGS	.14	.74	10.00	9.26	7.4
<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	.00	1,055.00	1,115.00	60.00	94.6
314-380-4862 FOOD BOOTH SALES	.00	600.00	610.00	10.00	98.4
314-380-4864 JAM SALES	25.00	987.19	810.00	(177.19)	121.9
314-380-4870 SPONSORSHIP REVENUE	.00	.00	330.00	330.00	.0
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	.00	95.00	95.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	25.00	2,642.19	2,960.00	317.81	89.3
<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	25.14	3,308.93	8,080.00	4,771.07	41.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

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	27.58	82.72	700.00	617.28	11.8
314-490-6220	.00	.00	100.00	100.00	.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	160.00	400.00	1,000.00	600.00	40.0
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	187.58	9,192.91	16,350.00	7,157.09	56.2
TOTAL NON-DEPARTMENTAL	187.58	9,192.91	16,350.00	7,157.09	56.2
<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	187.58	9,192.91	18,123.00	8,930.09	50.7
NET REVENUE OVER EXPENDITURES	(162.44)	(5,883.98)	(10,043.00)	(4,159.02)	(58.6)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	43,490.25	
410-1115	CASH IN BANK - LGIP	62,688.61	
	TOTAL ASSETS		<u>106,178.86</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	105,231.59	
	REVENUE OVER EXPENDITURES - YTD	947.27	
	BALANCE - CURRENT DATE	947.27	
	TOTAL FUND EQUITY		<u>106,178.86</u>
	TOTAL LIABILITIES AND EQUITY		<u>106,178.86</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
410-315-4125	INTEREST EARNED	260.74	947.27	200.00	(747.27)	473.6
	TOTAL INVESTMENT EARNINGS	260.74	947.27	200.00	(747.27)	473.6
<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	260.74	947.27	1,204.00	256.73	78.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

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
	260.74	947.27	(100,514.00)	(101,461.27)	.9

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	34,078.79	
412-1115	CASH IN BANK - LGIP	48,512.03	
	TOTAL ASSETS		82,590.82

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	81,857.73	
	REVENUE OVER EXPENDITURES - YTD	733.09	
	BALANCE - CURRENT DATE	733.09	
	TOTAL FUND EQUITY		82,590.82
	TOTAL LIABILITIES AND EQUITY		82,590.82

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	201.79	733.09	150.00	(583.09)	488.7
TOTAL INVESTMENT EARNINGS	201.79	733.09	150.00	(583.09)	488.7
<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	201.79	733.09	742.00	8.91	98.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

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	201.79	733.09	(69,965.00)	(70,698.09)	1.1

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	126,912.55	
430-1115	CASH IN BANK - LGIP	316,701.55	
	TOTAL ASSETS		443,614.10

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	438,834.75	
	REVENUE OVER EXPENDITURES - YTD	4,779.35	
	BALANCE - CURRENT DATE	4,779.35	
	TOTAL FUND EQUITY		443,614.10
	TOTAL LIABILITIES AND EQUITY		443,614.10

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
430-315-4125 INTEREST EARNED	1,315.67	4,779.35	500.00	(4,279.35)	955.9
TOTAL INVESTMENT EARNINGS	1,315.67	4,779.35	500.00	(4,279.35)	955.9
<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	1,315.67	4,779.35	75,148.00	70,368.65	6.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<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	.00	425,520.00	425,520.00	.0
NET REVENUE OVER EXPENDITURES	1,315.67	4,779.35	(350,372.00)	(355,151.35)	1.4

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	63,933.20	
440-1115	CASH IN BANK - LGIP	71,245.72	
	TOTAL ASSETS		<u>135,178.92</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	140,993.01	
	REVENUE OVER EXPENDITURES - YTD	(5,814.09)	
	BALANCE - CURRENT DATE	(5,814.09)	
	TOTAL FUND EQUITY		<u>135,178.92</u>
	TOTAL LIABILITIES AND EQUITY		<u>135,178.92</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
440-315-4125 INTEREST EARNED	296.58	1,077.91	500.00	(577.91)	215.6
TOTAL INVESTMENT EARNINGS	296.58	1,077.91	500.00	(577.91)	215.6
<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	296.58	2,148.91	1,571.00	(577.91)	136.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	.00	7,963.00	62,000.00	54,037.00	12.8
TOTAL MATERIALS & SERVICES	.00	7,963.00	62,000.00	54,037.00	12.8
TOTAL NON-DEPARTMENTAL	.00	7,963.00	62,000.00	54,037.00	12.8
<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	7,963.00	119,733.00	111,770.00	6.7
NET REVENUE OVER EXPENDITURES	296.58	(5,814.09)	(118,162.00)	(112,347.91)	(4.9)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	35,518.67	
445-1115	CASH IN BANK - LGIP	50,570.51	
	TOTAL ASSETS		<u>86,089.18</u>

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	85,325.00	
	REVENUE OVER EXPENDITURES - YTD	764.18	
	BALANCE - CURRENT DATE	764.18	
	TOTAL FUND EQUITY		<u>86,089.18</u>
	TOTAL LIABILITIES AND EQUITY		<u>86,089.18</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	210.34	764.18	200.00	(564.18)	382.1
TOTAL INVESTMENT EARNINGS	210.34	764.18	200.00	(564.18)	382.1
<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	210.34	764.18	1,200.00	435.82	63.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

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	210.34	764.18	(81,177.00)	(81,941.18)	.9

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,402.85	
520-1115	CASH IN BANK - LGIP	31,422.85	
	TOTAL ASSETS		40,825.70

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	40,351.72	
	REVENUE OVER EXPENDITURES - YTD	473.98	
	BALANCE - CURRENT DATE	473.98	
	TOTAL FUND EQUITY		40,825.70
	TOTAL LIABILITIES AND EQUITY		40,825.70

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	130.48	473.98	500.00	26.02	94.8
	TOTAL INVESTMENT EARNINGS	130.48	473.98	500.00	26.02	94.8
	TOTAL FUND REVENUE	130.48	473.98	500.00	26.02	94.8

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	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	130.48	473.98	(40,007.00)	(40,480.98)	1.2

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2023

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,754.72	
521-1115	CASH IN BANK - LGIP	10,474.25	
	TOTAL ASSETS		16,228.97

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,070.81	
	REVENUE OVER EXPENDITURES - YTD	158.16	
	BALANCE - CURRENT DATE	158.16	
	TOTAL FUND EQUITY		16,228.97
	TOTAL LIABILITIES AND EQUITY		16,228.97

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	43.54	158.16	200.00	41.84	79.1
	TOTAL INVESTMENT EARNINGS	43.54	158.16	200.00	41.84	79.1
	TOTAL FUND REVENUE	43.54	158.16	200.00	41.84	79.1

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	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	43.54	158.16	(16,022.00)	(16,180.16)	1.0



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: Friday, November 16, 2023
Re: Administrator's report for November

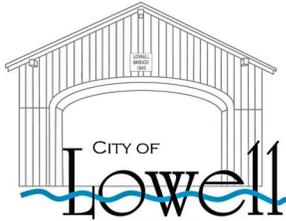
MEMO

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

1. I sent the project info form to Business Oregon that City Council approved in October. This is for the SCADA/PLC grant. I have not yet received a timeframe from Business Oregon on when we'll receive a grant contract from them.
2. On October 19, I participated in the regional managers meeting that Lane Council of Government holds every quarter.
3. In October, I calculated land use billing receivables for land use applications that we processed recently, as well as developments under construction that require monitoring. The total amount that I billed to land use applicants and developers was \$18,922.07. So far, we have received \$14,058.34 of the amount that I billed.
4. On November 8, Mayor Bennett and I attended the LOC's Small Cities meeting in Oa-kridge. The guest presenter was a representative from the Oregon Department of Revenue. The topic of presentation was a new process they implemented to centralize tourism and hospitality tax revenue collections for municipalities.
5. On November 9, 2023, Fire Chief Lon Dragt and I attended a Board of Directors meeting of the Lane Regional Air Protection Agency. On their agenda was a discussion of amending their regulations to incorporate Lowell's recent changes to the open burning ordinance. The Board of Directors voted to allow a county-wide public hearing on the potential change to their rules to accommodate Lowell. The public hearing would be in January, and they requested that someone from the city offer testimony to explain why Lowell changed its ordinances. The city's new open burning ordinance offers a wider window for burning compared to what LRAPA allows. LRAPA's rules, however, take precedence. The process for LRAPA to amend its rules to accommodate Lowell will take several months and require approval from state and federal agencies. While the Board of Directors voted to approve the next step in the process, there were some concerns about the impact of Lowell's expanded burning window on air quality. I will keep the City Council updated as this works through the process.

6. On November 14, I met with representatives of WHA Insurance. The purpose of the meeting was to lead them through a site inspection of the covered bridge and city parks to determine the impact of the recent recreational immunity decision in the state courts. They are preparing recommendations to the city, which I will present at a future meeting.
7. Also on November 14, I met with our IT consultants with Lane Council or Governments about cybersecurity grant funding. Our consultants prepared a grant inquiry form on the city's behalf. The funding request includes: joining LCOG's multi-agency application for .gov migration services, managed immutable data back-up, and Office 365 hardening. The inquiry form is for the city to reserve its spot in line for funding from the state. The next step would be for the city to apply, likely in January. I will bring that application before the City Council for approval. The grant would pay for the project with no city match required. The grant would also pay for the first two years of the data back-up subscription.
8. On November 15, I attended the Team Lowell lunch with Mayor Bennett.
9. Also on November 15, a representative from Oregon State University's Extension Service met with the Library Director and me. We discussed opportunities to bring Extension Service programming to Lowell.
10. There was also a meeting on November 15 among the volunteers who are coordinating the annual tree lighting event.
11. Other items:
 - a. Over the past week, the Public Works Director and I have started the process of obtaining quotes for a water rate study.
 - b. The auditors have completed their field work, and now they are completing their analysis. Staff have completed all their tasks related to the financial statement audit, and we are waiting to hear back from the auditors. To the best of my knowledge, we are still on track to complete this project before December 31.
 - c. I have communicated to all committee/commission members about term expirations. I have also published an announcement about open committee/commission seats in "The Bridge." In December, I will present City Council with applications I've recently to fill the expiring seats.
 - d. I submitted the e-permitting contract to Oregon Building Codes Division, which City Council approved in October. BCD stated that we are expected to being implantation sometime between the end of March and the end of May.
 - e. On October 26, a semi-trailer truck crashed into Dexter Reservoir, resulting in a spill of diesel. Public Works remained in communication with various state, county, and local agencies throughout that event, which had no impact on city water service.
 - f. The City Engineer completed hillside development inspections of two lots on the Sunset Hills subdivision, as required in the subdivision's conditions of approval.

- g. Next week, I am scheduled to discuss the parking lot proposal on the City Hall campus with the City Attorney and City Planner. I am also scheduled to discuss the camping ordinance update with the City Attorney, following up on City Council's discussion of this at the last meeting.
- h. Last week, I responded to questions from a reporter with the Statesman Journal. The questions were related to his news story about the impact of the dam deep draw-downs that are occurring in our region.
- i. This week, I turned in an infrastructure funding form for water and sewer utility expansion. This was in response to a request from LOC to submit information for potential state funding.
- j. Development issues.
 - i. I authorized reimbursement of \$1,248 to a private individual who paid for plumbers to repair wastewater line issues that were affecting their property. An investigation by the city determined that the contractor who completed the Lakeview Street project damaged a portion of the city's wastewater line. This affected wastewater service to the residence. The warranty period has expired for the street construction.
 - ii. A developer has inquired about constructing a planned development district in the Carol Street/E. 6th Street area. I am meeting with the City Engineer and Public Works Director next week to discuss the availability of city utilities to serve this type of development. The developer has requested a joint Planning Commission/City Council meeting in January for an informal review, as specified in the development code. I will follow up with updates after my meeting with the City Engineer and Public Works Director.
- k. Code issues.
 - i. Responded to complaint about dogs running at large. Sent notice of violation for this violation, as well as failure to license the dogs.



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

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

Streets and Parks

Because of continued issues with the gate, The Covered Bridge will remain closed until further notice. On 11/10 Staff meet with Lane County Parks and Overhead Door of Eugene for a solution to the gate problems.

Water Treatment Plant/Distribution

Raw water conditions continue to change with weather conditions. Staff began feeding Alum for coagulation, Soda Ash for pH control and we continue to feed Activated Carbon for taste, odor and color removal.

Wastewater Treatment/Collections

Civil West performed additional smoke testing of the collections system on Friday 11/17, to further investigate sources of Inflow causing high flows during rain events.

Maggie Osgood Library

Report for November 22, 2023

Submitted by Peggy O’Kane, Library Director

Statistics as of November 1, 2023	Statistics for October 2023
Total Items in the catalog: 6277	Material added: 168
Total Library cards: 302	Patrons added: 16
Total Check outs:	Total checkouts: 308
	Visits to the library: 248
	Program attendance:

October Activities

- Filed a grant with the Oregon Heritage Trust (We will be told whether we got it the first week of December.
- Filed State required annual report.
- Began adding videos to the library web page. <https://www.ci.lowell.or.us/library/page/videos>
- Held a successful Eclipse viewing event.
- Attended a Public Library Directors event in Lebanon.
- Added more shelves and rearranged some of the collection.
- Began research on oral histories in preparation for a grant application.

Next steps

- Set up a weekly program for Jan – Mar 2024. If anyone wants to volunteer to present please let me know.

Get Out and Get Informed: a chance to interact with experts on a variety of topics. Held every Wednesday from January 3 through March 27 at the Maggie Osgood Library in Lowell. Time 1:30 pm – 2:30 pm Target audience: Adults Format: Each week a speaker will present for approximately 40 minutes. There will be time for Q&A and discussion. Light snacks will be provided.

- Explore potential grants including Federal Library and Technology Act grant to add oral histories to the digital archive, and Oregon Humanities for a programming grant.
- Hold Book sale Nov. 27 – Dec. 2
- Arrange to be open for Christmas Tree lighting.

LOWELL PATROL LOG September 2023

DATE	OFFICERS	START TIME	END TIME	# HOURS	CONTACTS	ARRESTS	CITES	WARNINGS	CALLS	REPORT #
1-Sep	410	18:00	20:00	2:00						
3-Sep	404	12:00	13:00	1:00						
4-Sep	404	7:00	8:00	1:00						
4-Sep	404	8:30	10:00	1:30	1					
6-Sep	410	7:30	16:00	8:30						
6-Sep	401	10:45	14:15	3:30						
6-Sep	410	19:15	20:00	0:45						
8-Sep	410	17:15	18:45	1:30						
8-Sep	410	18:10	18:45	0:35						
9-Sep	404	12:00	13:00	1:00						
12-Sep	410	19:30	20:30	1:00						
13-Sep	403	18:00	19:00	1:00						
17-Sep	401	23:30	0:30	1:00						
19-Sep	402	3:30	4:30	1:00						
21-Sep	404	12:00	13:00	1:00						
25-Sep	403	22:30	23:30	1:00						
26-Sep	402	22:20	0:05	1:45						
27-Sep	404	14:20	15:20	1:00						
27-Sep	403	14:20	15:20	1:00						
28-Sep	410	17:30	21:15	3:45						
29-Sep	404	2:20	3:20	1:00						
ADMIN				1						
Total Hours				37.0						

	Cite	Warning
SPEED	4	
DWS		
FAIL TO SIGNAL		
STOP VIOLATIONS		
OTHER MOVING		

4-Sep	8:30	Citizen contact reporting driving compl
6-Sep	8:07	Traffic Stop
	8:30	Traffic Stop
	9:30	Traffic Stop
	15:32	Traffic Stop

LOWELL PATROL LOG October 2023

DATE	OFFICERS	START TIME	END TIME	# HOURS	CONTACTS	ARRESTS	CITES	WARNINGS	CALLS	REPORT #
3-Oct	404	13:00	15:00	2:00						
3-Oct	404	18:00	19:00	1:00						
4-Oct	404	23:30	1:00	1:30						
5-Oct	44	14:00	15:00	1:00						
6-Oct	410	17:00	18:00	1:00						
6-Oct	410	21:15	22:00	0:45						
8-Oct	410	9:00	10:00	1:00						
8-Oct	412	11:45	12:45	1:00						
8-Oct	410	11:45	12:45	1:00						
8-Oct	404	18:00	18:45	0:45						
9-Oct	404	14:00	15:00	1:00						
11-Oct	404	23:30	0:30	1:00						
13-Oct	410	17:00	21:30	4:30						
14-Oct	410	9:30	10:00	0:30						
15-Oct	404	12:00	13:15	1:15						
16-Oct	404	18:20	19:20	1:00						
17-Oct	404	21:00	23:00	2:00						
18-Oct	410	18:30	20:00	1:30						
18-Oct	403	22:30	23:30	1:00						
21-Oct	404	12:00	13:15	1:15						
21-Oct	410	10:00	18:00	8:00						
23-Oct	410	16:40	17:40	1:00						
24-Oct	403	16:30	17:30	1:00						
26-Oct	401	13:40	13:55	0:15						
26-Oct	401	14:30	16:00	1:30						
26-Oct	401	16:50	19:00	2:10						
27-Oct	404	9:00	9:30	0:30						
31-Oct	404	16:30	17:00	0:30						
31-Oct	410	16:30	17:00	0:30						
31-Oct	404	23:30	24:00:00	0:30						
31-Oct	410	20:45	21:15	0:30						
ADMIN	401/MM			2						
Total Hours				44.5						

TRAFFIC VIOLATIONS	CITATION	WARN
SPEED	4	5
DWS		
FAIL TO SIGNAL		
STOP VIOLATIONS		
OTHER MOVING	1	

DATE	TIME	DESCRIPTION
13-Oct	17:30	Traffic Stop
	17:56	Traffic Stop
	18:43	Traffic Stop
21-Oct	10:25	Traffic Stop
	10:46	Traffic Stop
	11:40	Traffic Stop
	12:23	Traffic Stop
	13:35	Traffic Stop
	14:45	Traffic Stop
	15:51	Traffic Stop
26-Oct	16:50	Report of driving complaint

Agenda Item Sheet
City of Lowell City Council



Type of item:	Public Hearing
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Item title/recommended action:

The City Council is holding this public hearing in accordance with Sections 13 and 14 of Ordinance 296, "An ordinance granting Falcon Community Cable, L.P., locally known as Charter Communications, a non-exclusive franchise for the construction, operation, and maintenance of a cable system and repealing Ordinance No. 230."

The purpose of the public hearing is for the City Council to receive testimony and evidence on if Charter Communication has committed a violation of the Ordinance 296 when its subcontractor damaged the city's street and water main at or near 436 E. 1st Street on or about November 17, 2022.

Justification or background:

Section 13 of the City's franchise agreement with Charter Communications requires a public hearing if the city believe that Charter Communications has not complied with the terms of the franchise agreement. On 6/13/2023, the City provided a written "Violation Notice" to Charter Communications regarding the damage that occurred on East 1st Street. Since the damage was not remedied within the time period stated in the "Violation Notice," the next step to continue investigation into this matter is a public hearing. The purpose of the public hearing is for City Council to receive evidence and testimony from witnesses. Afterwards, the City Council may determine if Charter Communications has committed a violation and make findings of fact relative to that determination. Staff have prepared recommended findings of fact that City Council can approve or revise.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Public Hearing
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Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Copy of public notice; recommended "findings of fact"; statement submitted by Charter Communications.

Meeting date:	11/21/2023
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City of Lowell, OR

Public Notice

**Charter Communication and Damage Caused
at or near 436 E. 1st Street, Lowell, OR**

The Lowell City Council will hold a public hearing at 7:00 p.m. on Tuesday, November 21, 2023, at the Lowell Rural Fire Protection District Station 1 Conference Room, 389 N. Pioneer St., Lowell, OR 97452. The purpose of the public hearing is for the City Council to make a determination whether Charter Communications has committed a violation of its franchise agreement with the City (Ordinance 296) ("Franchise Agreement") when its subcontractor damaged the City's street and water main at or near 436 E. 1st Street on or about November 17, 2022.

City of Lowell v. Charter Communications

Hearing Pursuant to Public Notice

Findings of Fact

On November 21, 2023, the Lowell City Council held a public hearing regarding whether Charter Communications and its successor Spectrum Pacific West, LLC (which will collectively be referred to as “Charter Communications”), is in default of its obligations under the franchise agreement with the City of Lowell (Ordinance 296). After hearing from several witnesses, the Lowell City Council makes and adopts the following findings of fact:

1. On November 8, 2022, an e-mail from the Oregon Utility Notification Center (811) (Ticket #22326273) was received by the Lowell Public Works Director, Max Baker with a locate request.

2. On November 9, 2022, Baker and another Lowell Public Works employee, Hunter Harris, completed the locate request, ticket #2232673, by marking the sewer main, sewer laterals, both water mains, and the water service connections within the area described on ticket #22232673 on East 1st Street.

3. On November 17, 2022 in the early morning, Max Baker met with the C-2 work crew at the work site to discuss the 12-inch water main, whereby Baker showed the C-2 work crew the trench line for the 12-inch water main which the C-2 work crew acknowledged.

4. On November 17, 2022, after acknowledging the trench line for the 12-inch water main, the C-2 work crew stated to Baker they were only underground boring between 24 to 36 inches deep and the trench line looked to be about 48 inches deep.

5. A few hours later on November 17, 2022, the C-2 work crew called Max Baker with the news that they had found the water main with the drill machine, resulting in the rupturing of the 12-inch water main line with their drill.

6. On November 17, 2022, the rupture of the 12-inch water main line caused damage to 300 to 400 linear feet of street and 20 feet of the 12-inch water main.

7. The damage caused by C-2’s rupturing of the 12-inch water main is as follows:

a. Equipment, materials, and labor for emergency waterline repair and other related costs in the amount of \$37,986.30; and

b. Repair of approximately 300 linear feet of street and full removal and replacement of subgrade, asphalt, curb and gutter, and sidewalk estimated in the amount of \$529,672.17.

8. On November 29, 2022, the City mailed to Charter a “Notice of Intent to Request Reimbursement under Section 93.5 of the Franchise Agreement.”

9. Between April 2023 and May 2023, the City attempted to resolve this situation by contacting Charles Deister, Charter's Government Affairs Director. These attempts were largely ignored by Mr. Deister and Charter and did not result in a resolution.

10. On July 13, 2023, a demand was sent to Charter from the City Attorney demanding that Charter fulfill its obligations under the Franchise Agreement.

11. On June 13, 2023, the City of Lowell notified Charter Communications by letter of its noncompliance with Section 8.5 of the Franchise Agreement, pursuant to Section 13.1 thereof, otherwise known as the "Violation Notice".

12. Charter Communications did not remedy the damage caused by their agent C-2 Contractors, or otherwise offered any steps to cure the noncompliance within the 30 days following its receipt of the Violation Notice and has continued to fail to do so.

13. Pursuant to Section 13.3 of the Franchise Agreement, the notice of the Lowell City Council regarding hearing this matter on November 21, 2023, was published on October 29, 2023, in the Register-Guard, which is at least 20 days prior to the hearing.

14. Pursuant to Section 13.3 of the Franchise Agreement, Charter Communications was given written notice of the Lowell City Council hearing this matter by letter and by e-mail on October 30, 2023.

15. Charter Communications is in default of the Franchise Agreement and is liable for the damage caused by its agent C-2 Contractors.

Thank you for the opportunity to present the following material. By way of introduction, Charter has been a long-time franchisee of the City of Lowell providing quality cable, internet and phone services to its residents. When working in the community, Charter continuously strives to be a good steward of the public rights of way. Charter follows the law and we do our best to work cooperatively with our local government partners while avoiding disruption to our customers. With that said and as you may know, Spectrum Pacific West, LLC (“Charter” or “Spectrum”) denies responsibility for the damages caused when its contractor (C-2 Utility Contractors “C-2”) struck an unmarked water main while installing a cable line on November 17, 2022.

Pursuant to Oregon law, on November 11, 2022, C-2 contacted Oregon One Call to request a locate in advance of its planned excavation work on East 1st Street. The City of Lowell (“City”) responded timely and marked the area of planned excavation. C-2 began work on November 15 after consulting directly with Max Baker, City Public Works Director (“Director”), who was present each day that C-2 worked on the project.

The City marked two water lines that ran east/west on the northern side of 1st Street. Neither of these markings indicated the size of the water lines. The Director met with C-2 representatives onsite on November 15 and 16 and indicated that the crew did not need to pothole in advance of the excavation because the water lines were too deep to be struck. The Director further noted that the lines were unlocatable. Nevertheless, C-2 representatives proceeded cautiously and potholed in advance of excavation and found an unmarked 2” water line on November 16. The Director reviewed the unmarked water line and while onsite on November 17 advised C-2 that the City had forgotten about the line and that it went to a pump station. The Director gave C-2 permission to continue work. C-2 continued to pothole at depths of 5’ within the tolerance zone of the marked areas and were unable to locate any other lines.

On November 17, C-2 set up its boring machine on the south side of 1st Street and began boring north. The machine hit the south side of the water main outside the tolerance zone approximately 45” from the locate mark. The City was immediately notified of the water main strike and responded. The City Water Department shut off the water main after approximately 45 minutes. After the water main was exposed, C-2 noted that a tracer wire to be used for locates by the City was present in the exposed area.

Given that C-2 followed the appropriate Oregon One Call process and explicit directions of a City representative who was present at the work site prior to and contemporaneously with its excavation work, it is clear that neither C-2 nor Charter are responsible for the damage to 1st Street and the water main.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Other
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Item title/recommended action:

Determination from City Council on if Charter Communications has committed a violation of its franchise agreement, as set forth in Ordinance 296, with the City of Lowell. – Discussion/
Possible action

At this time, the City Council may vote to determine that Charter Communications has committed a violation of Ordinance 296 and to approve findings of fact relative to its determination.

Justification or background:

Following the public hearing, City Council may conclude its investigation in this matter by voting to determine that Charter Communications has committed a violation of the franchise agreement. That determination must be supported by findings of fact. Staff have prepared draft findings of fact to assist City Council.

Staff present the following recommended motion if City Council wishes to make a determination that Charter Communications has violated the franchise agreement:

"I move as follows:

- (1) That the City Council adopts the written findings of fact presented during the public hearing;
- (2) that the City Council holds that Charter Communications is in violation of the franchise agreement and remains in default of its obligations under the franchise;
- and (3) that the City of Lowell reserves the right to pursue the remedies articulated in Section 13.4 of the franchise, and the City Administrator and city legal counsel are authorized to take appropriate actions to enforce the terms of the franchise agreement, since Charter Communications is in default."

Agenda Item Sheet
City of Lowell City Council



Type of item:	Other
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Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

N/A

Meeting date:	11/21/2023
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