

Lowell City Council
Regular Meeting
Tuesday, February 6, 2024 at 7:00 pm

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

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

- Joining in person or by phone, tablet, or personal computer. For details, click on the event at <www.ci.lowell.or.us>.
 - Mailing written comments to PO Box 490, Lowell, OR 97452 or delivering in person at Lowell City Hall located at 70 N. Pioneer St.
 - By email to admin@ci.lowell.or.us.
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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. December 19, 2023 regular meeting minutes
2. January 2, 2024 regular meeting minutes
3. January 3, 2024 joint City Council/Planning Commission minutes
4. January 16, 2024 regular meeting minutes
5. December 2023 check register
6. December 2023 financial statement

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.

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

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. City of Oakridge police report

Presentations

1. Presentation by Umpqua Valley Financial LLC of the 2022-2023 fiscal year audited financial statements.
Presenters: Steve Tuscherer, CPA – President; Josh Huffman – Vice-President – General Management & Senior Audit Associate; Ashraf Farishta Lakhina, CPA – Senior Tax & Audit Associate; Savannah Halter – Communications Manager & Audit Associate.

New Business

1. Review draft Ordinance 312, “An Ordinance to Comply with HB 3115 by Repealing Ordinance 240; Adopting Time, Place, and Manner Regulations for Camping; Amending Regulations Regarding Hauled Wastewater Discharging to Accommodate RV Camping on Residential Property; and Repealing the Offense of Vagrancy from Title Five of the Lowell Revised Code. – Discussion
2. Motion to approve a “Grant Agreement” with the Oregon Business Development Department for project number C2023830 in the amount of \$306,420 and to authorize the Mayor to sign. – Discussion/ Possible action
3. Motion to authorize the City Administrator, City Clerk, and Councilor Harris to request payments from the Oregon Business Development Department for project number C2023830. – Discussion/ Possible action
4. Motion to approve an “Engineering scope of services” with Civil West Engineering in the amount of \$4,179.00 for a “Water treatment plant CT study 2024” and to authorize the City Administrator to sign. – Discussion/ Possible action

City Council Meeting Agenda

5. Motion to approve an “Oregon Cooperative Procurement Program” agreement with the Oregon Department of Administrative Services, Enterprise Goods and Services Division, Procurement Services in the amount of \$500 and to authorize the City Administrator to sign. – Discussion/ Possible action
6. Motion to authorize the City Administrator to pay \$25,000 into the trust account held with Thorp, Purdy, Jewett, Urness & Wilkinson, PC pursuant to the “Contract for legal services” approved on August 1, 2023 for litigation versus Charter Communications and C-2 Utility Contractors. – Discussion/ Possible action
7. Motion to authorize the City Administrator to sign and submit a support letter for land use application #2024-02 submitted by applicant TYJB LLC for a parking lot located on the city-owned vacant lot identified as map and tax lot 19-01-14-24-07100. – Discussion/ Possible action
8. Motion to approve Resolution 825, “To correct a miscalculation in Resolution 818 thereby ensuring an accurate amended budget for the library department.” – Discussion/ Possible action
9. Motion to approve Resolution 826, “To correct a miscalculation in Resolution 819 thereby ensuring an accurate amended budget for the library department.” – Discussion/ Possible action
10. Motion to approve Resolution 827, “A resolution authorizing the transfer of appropriations within funds.” – Discussion/ Possible action

Other Business

1. Meeting reminder: Thursday, February 29 at 6:00 pm – Public information session on Lookout Point dam drawdown

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
December 19, 2023**

The Lowell City Council held a regular meeting on December 19, 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

City Councilors absent:

Tim Stratis

Staff/others present:

City Administrator Jeremy Caudle; Public Works Director Max Baker; Library Director Peggy O’Kane

Approval of the agenda: No changes.

Approval of the consent agenda:

1. November 21, 2023 regular meeting minutes
2. December 5, 2023 regular meeting minutes
3. December 7, 2023 special meeting minutes
4. November 2023 check register
5. November 2023 financial statement

Councilor Harris moved to approve the consent agenda, which Councilor Weathers seconded. APPROVED: 4 yeses, 0 noes.

Public comments: None.

Council comments: None.

Staff reports:

City Administrator

- The City Administrator, Public Works Director, and Civil West Engineering met in November to discuss expansion of the water treatment plant. In December, all three met with representatives of state and federal agencies to discuss funding opportunities for the expansion.
- The City Administrator, Mayor, and Public Works Director city met with various state and federal representatives on the dam drawdown.

- Under financial items, the CA reported on changes to the chart of accounts, transfer of funds to the LGIP, and handling delinquent utility accounts. The CA also referred to a final cost accounting of the City Hall and library project, which was included in the meeting packet.
- The CA reported on various development issues over the month.
- Other items include: forwarding the city's logo to Rep. Cate's office for inclusion in the letter that was reviewed at the December 7 special meeting, no December 7 Parks Committee meeting due to lack of quorum, met with Lane County "Policy Team" in December, met with Lane County's National Hazard Mitigation Plan steering committee, and the CA's attainment of a Diploma de Español como Lengua Extranjera from the Instituto Cervantes.

Public Works

- Staff shutoff electricity at the caboose due to abnormally high electricity usage. Staff scheduled an electrician to investigate.
- The Paul Fisher Park restroom is closed due to blocked sewer line. Someone removed the sewer cap at the park and stuffed rocks into it. Other than that, there hasn't been vandalism.
- A contractor regrading, reshaped, and placed new gravel on E. 1st Street.
- As of December 16, the USACE has started filling Lookout Point. While the water plant is still at reduced capacity, turbidity has decreased, and the situation is expected to improve.
- Led a tour of the water treatment plant with Rep. Charlie Conrad. Also met with Rep. Val Hoyle's office regarding the deep drawdown.
- Met with Civil West on performing a new tracer study to increase water treatment capacity. Likely to occur in late spring.
- There was no pump station overflow in spite of the high rain event.

Library Director

- Mayor Bennett referred to the report in the packet.
- Director O'Kane mentioned that all the Wednesday speaking slots have been filled.

New business:

1. Motion to approve Resolution 820, "A resolution making appointments to fill expiring terms on the Planning Commission." – Discussion/ Possible action
 - a. Bill George
 - b. Brenda Sirois
 - c. John Petrie

2. Motion to approve Resolution 821, "A resolution making appointments to fill expiring terms on the Blackberry Jam Festival Committee." – Discussion/ Possible action
 - a. George Wild
 - b. Lonna Bennett
 - c. Rustie Ackland

d. Meesa Anders

3. Motion to approve Resolution 822, "A resolution making appointments to fill expiring terms on the Parks and Recreation Committee." – Discussion/ Possible action
 - a. Joe Brazill
 - b. Shannon Fassbender
 - c. Tony Moreci
 - d. George Wild

4. Motion to approve Resolution 823, "A resolution making appointments to the Library Committee." – Discussion/ Possible action
 - a. Annette Beiderwell
 - b. Brenda Sirois
 - c. Glenda Harvey
 - d. Sherry Carter
 - e. Stormy Johnston

5. Motion to approve Resolution 824, "A resolution making appointments to fill expiring terms on the Budget Committee." – Discussion/ Possible action
 - a. Bill George
 - b. Jacob Annis

Councilor Harris moved to approve Resolutions 820, 821, 822, 823, and 824, which Council Murray seconded. APPROVED: 4 yeses, 0 noes.

6. Motion to approve Resolution 819, "A resolution approving an agreement with the Oregon Parks and Recreation Department, Heritage Programs for the '2023 Oregon Heritage Grant,' recognizing grant funding, and making appropriations." – Discussion/ Possible action

Library Director O’Kane explained that the grant would fund the creation of a digital repository of historical records from Lowell and the surrounding communities. This would also include partnering with the State Library of Oregon.

Councilor Murray moved to approve Resolution 819, which Councilor Weathers seconded. APPROVED: 4 yeses, 0 noes.

7. Continued discussion on updating city ordinances to comply with House Bill 3115. – Discussion/ Possible action

CA Caudle summarized the report in the meeting packet on following up on the November discussion with City Council to adjust city ordinances to comply with changes in the state law regarding camping. He also referred to a memo from the City Attorney in the packet that recommended specifying an area of public land for camping. CA Caudle presented a recommendation to specify the grassy areas along the 70 N. Pioneer St. perimeter as designated tent camping areas.

After some discussion, City Council agreed with the CA's recommendations. The CA will begin drafting ordinances for approval.

8. Review November 22, 2023 "City Park Assessment" from WHA Insurance and provide direction to city staff on terminating the intergovernmental agreement with Lane County regarding the operation and maintenance of the Interpretative Center. – Discussion/ Possible action

CA Caudle summarized a memo from WHA Insurance, which was included in the packet. The memo recommended sending a cancellation notice to Lane County regarding the maintenance agreement for the covered bridge, closing the rail trail park, and completing some repairs at Rolling Rock Park.

After some discussion, City Council stated that they do not wish to send a formal cancellation notice. However, the City Council supports sending a letter to Lane County requesting to negotiate a new agreement due to its current expiration. The letter should specify that the city has suspended opening and maintaining the covered bridge until a new agreement specifies responsibilities and funding commitments.

9. Review and feedback from City Council on draft financial summary reports. – Discussion

CA Caudle presented two different simplified financial statements (Option A and Option B), which were included in the packet. The full monthly financial statements would remain in the packet, and the simplified statements would supplement the full statements.

The City Council's direction was to include Option B, provide Option A just for the General Fund, add a total for all expense/revenue categories across all funds, and include a narrative of financial activities for the month.

10. Direction on scheduling a public information session related to city water for some time in January. – Discussion

The City Council agreed that a January/February public information session would be beneficial to discuss the city's water system in relation to the dam drawdown. The CA stated that he would begin scheduling a meeting.

11. Motion to approve Resolution 815, “A resolution recognizing Roundhouse Foundation, ‘Filling the Gaps’ grants and making appropriations.”

Councilor Harris moved to approve Resolution 815, which Councilor Murray seconded. APPROVED: 4 yeses, 0 noes.

12. Motion to approve Resolution 816, “A resolution recognizing State of Oregon, Department of Land Conservation and Development (DLCD), 2023-2025 Young Memorial Planning Assistance Grant No GY-25-077 and making appropriations.”

Councilor Harris moved to approve Resolution 816, which Councilor Murray seconded. APPROVED: 4 yeses, 0 noes.

13. Motion to approve Resolution 817, “A resolution recognizing State of Oregon, ‘Lottery Direct Legislative Award’ for City of Lowell water treatment plant upgrades and making appropriations.”

Councilor Murray moved to approve Resolution 817, which Councilor Harris seconded. APPROVED: 4 yeses, 0 noes.

14. Motion to approve Resolution 818, “A resolution authorizing the transfer of appropriations within funds.” – Discussion/ Possible action

Councilor Weathers moved to approve Resolution 818, which Councilor Harris seconded. APPROVED: 4 yeses, 0 noes.

15. Motion to declare the flagpole at 107 E. 3rd Street as surplus property and to authorize its transfer to the Lowell School District. – Discussion/ Possible action

Councilor Murray moved to declare the flagpole at 107 E. 3rd Street as surplus property and to authorize its transfer to the Lowell School District, which Councilor Harris seconded. APPROVED: 4 yeses, 0 noes.

16. Motion to approve an “Operational maintenance services” Intergovernmental Agreement with Lane County for street maintenance services and to authorize the City Administrator to sign. – Discussion/ Possible action

Councilor Harris moved to approve an “Operational maintenance services” Intergovernmental Agreement with Lane County for street maintenance services and to authorize the City Administrator to sign, which Councilor Murray seconded. APPROVED: 4 yeses, 0 noes.

Other business:

1. Reminder: Executive session scheduled for 6:00 pm on January 2.
2. Reminder: City Administrator scheduled vacation from January 5 to January 10.
3. Reminder: City Hall closed to the public December 28 and the library will be closed to the public December 30 due to lobby tile waxing.

Mayor comments: None.

Councilor comments: None.

Community comments:

George Wild, Marina Vista Dr., clarified that the covered bridge's interpretative center is county property and that access to the interpretive center should be maintained.

Adjourned at 8:37 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

**City of Lowell, Oregon
City Council
Regular Meeting Minutes
January 2, 2024**

The Lowell City Council held a regular meeting on January 2, 2024. The meeting location was Lowell Rural Fire Protection District Fire Station 1 at 389 N. Pioneer Street, Lowell, OR 97452. Mayor Bennett called the meeting to order at 7:04 pm.

City Councilors present:

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

City Councilors absent:

None

Staff/others present:

City Administrator Jeremy Caudle; Public Works Director Max Baker

Approval of the agenda:

No changes.

Public comments:

Bob Burr. 566 E. 1st Street. Wished everyone a "Happy New Year."

Hall O'Regan. 62 E. 3rd Street. Discussed concerns about lack of numbers on houses. Also discussed concerns about abandoned vehicles stored on properties.

Larry Senn. The annual summary in "The Bridge" did not discuss people who had "dangerous stuff around their house." Said the city needed to "put the screws to those people." Wondered what's being done with the old City Hall to "turn it into money." Asked why the city's insurance company has not paid for repairs to E. 1st Street damage.

Cathy Hatch. Carol Street. Expressed concerns about a Facebook post and letter to the editor on the Highway 58 Herald that mentioned the city is suing Jerry Bjornstad. Stated that the city's expense of legal fees on this issue is a waste of money.

Council comments:

Councilor Stratis agreed with O'Regan that housing numbers is an important issue.

New business:

1. Motion to approve a "Retention Bonus Agreement" with Max Baker in the amount of \$15,000 and to authorize the City Administrator to sign.

Councilor Harris moved to approve a “Retention Bonus Agreement” with Max Baker in the amount of \$15,000 and to authorize the City Administrator to sign, which Councilor Stratis seconded. APPROVED: 5 yeses, 0 noes.

2. Motion to appoint City Administrator pro tempore during City Administrator Caudle’s scheduled vacation from January 5, 2024 to January 10, 2024.

Councilor Stratis moved to appoint Mayor Bennett as City Administrator pro tempore during City Administrator Caudle’s scheduled vacation from January 5, 2024 to January 10, 2024, which Councilor Murray seconded. APPROVED: 5 yeses, 0 noes.

3. Discussion of draft letter prepared by Representative Jami Cate requesting that Governor Kotek “advocate for a modification to Judge Hernandez’s 2021 injunction.”

Councilor Stratis declared that he was recusing himself from discussing or acting on this matter based on “the advice of counsel” and due to his employment with the US Army Corps of Engineers.

Councilor Harris moved to authorize signing on to the letter and to provide the city’s logo, which Councilor Murray seconded. APPROVED: 4 yeses, 0 noes, 1 abstain (Councilor Stratis).

4. Motion to approve a “Safe Drinking Water Revolving Loan Fund Letter of Interest” and to authorize the City Administrator to sign and submit the “Letter of Interest.”

Councilor Murray moved to approve a “Safe Drinking Water Revolving Loan Fund Letter of Interest” and to authorize the City Administrator to sign and submit the “Letter of Interest,” which Councilor Weathers seconded. APPROVED: 4 yeses, 0 noes.

5. Motion to approve a “One Stop’ Financing Meetings Information Request” form and to authorize the City Administrator to sign and submit the form.

Councilor Harris moved to approve a “One Stop’ Financing Meetings Information Request” form and to authorize the City Administrator to sign and submit the form, which Councilor Murray seconded. APPROVED: 5 yeses, 0 noes.

Other business:

None.

Mayor comments:

None.

Councilor comments:

Councilor Weathers mentioned she would discuss doing a fund raiser for house numbers with the school district and fire district to make this a community project.

Community comments:

Hall O'Regan asked about the process for council to respond to comments that citizens make during public comment.

Mayor Bennett clarified that the council listens to comments when received. If the council deems the comments worthy of further investigation, then they refer them to the City Administrator. Public comment period is not meant to be a roundtable discussion.

Larry Senn stated that he has never received a response from the city regarding his questions. Senn stated that he "considers this group a do-nothing group."

Bob Burr suggested to Senn that he allow the city to "do their job."

Senn stated that he did not think the city is doing their job.

Steven Carothers. 503 Carol St. Discussed concerns about vehicles parking on the street and on lawns.

Bob Burr stated that he would discuss the housing number idea with the Fire Board.

Councilor Stratis emphasized the need to be vigilant about car break-ins and keeping vehicles locked.

Adjourned at 7:43 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

City of Lowell, Oregon
Joint meeting of the City Council and Planning Commission
Meeting Minutes
January 3, 2024

The Lowell City Council and Lowell Planning Commission held a joint meeting on January 3, 2024. The meeting location was Lowell Rural Fire Protection District Fire Station 1 at 389 N. Pioneer Street, Lowell, OR 97452. Mayor Bennett called the meeting to order at 6:02 pm.

Before calling the roll, CA Caudle noted that two new Planning Commissioners were in attendance: John Petrie and Brenda Sirois. Both commissioners met with CA Caudle prior to the meeting to sign their oaths of office.

City Councilors present:

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

City Councilors absent:

None

Planning Commissioners present:

Chair Suzanne Kintzley, Bill George, Carmen Trimble, John Petrie, Brenda Sirois

Planning Commissioners absent:

None

Staff/others present:

City Administrator Jeremy Caudle; Public Works Director Max Baker (via Zoom); City Engineer Matt Wadlington, Civil West Engineering (via Zoom); Contract Planner Henry Hearley, LCOG (via Zoom); City Attorney Gary Darnielle, LCOG (via Zoom); Fire Chief Lon Dragt, Lowell Rural Fire Protection District (via Zoom)

For the applicant: Wyatt Ledbetter, Carol Schirmer (via Zoom), Joe Edgar (via Zoom), Monty Luke

Approval of the agenda:

No changes.

New Business

1. Pursuant to Lowell Revised Code Section 9.462, the Planning Commission and City Council are holding a joint meeting for an informal review of Land Use Application #2023-04, "North Hyland Planned Development District." – Discussion/ Possible action

CA Caudle introduced the land use application by describing the process involved in reviewing planned development districts (PDD). The first step—informal review—is intended to save the city and applicant time and money. At this step, the City Council and

Planning Commission provide input to the developer on if the PDD meets the city's goals. If yes, these bodies can recommend approval of the application. That then requires the applicant to apply with detailed engineering and other information through the formal hearing processes. If no, then the applicant may decide that it's not worth the time or expense to proceed with a formal application.

Wyatt Ledbetter, contractor for the property owner, summarized the project. This includes the need to rezone to R-3, in addition to adding the PDD overlay. All the residential units are intended to be sold as separate lots. The PDD will include a park.

Monty Luke, architect for the property owner, added that the townhomes are on zero lot line properties. The intention is to build housing units that are lower in cost so that the units are more affordable. The PDD also includes individual homes and apartment units with accessible features. The developer will construct the streets and ensure connectivity with adjacent city streets.

Chair Kintzley asked how the applicant came up with this project.

Luke stated that the proposal is in response to the state's goals to increase the supply and affordability of housing.

Fire Chief Lon Dragt stated that sprinklers would be required for the 3-story buildings.

Chair Kintzley asked how the 3-story buildings would affect fire department options.

Chief Lon Dragt stated that requiring sprinklers would address the fact that the fire department does not have a ladder truck.

Commissioner George asked if the garage is included in square footage of the townhomes.

Ledbetter responded, "No."

Commissioner George stated that the townhomes could make homeownership more affordable to aspiring first-time homebuyers. He also added that the increased population density could make it feasible for more restaurants to locate in Lowell.

A discussion about the park ensued. The applicant stated that they are open to having the PDD's homeowners' association maintain ownership or transferring to the city. Either way, the park would be open to the public. The applicant is open to city input on what features to add to the park—examples include pickleball or basketball courts.

Commissioner Trimble asked how many families with children could be expected to locate to the PDD. Her concerns were regarding the school district's capacity to handle more families.

Luke responded that based on his experience, he estimates about half of the units would have families with children.

Commissioner Sirois asked how the developer intends to finance the project. She also asked about the definition of “affordable housing.”

Ledbetter responded that the cost of materials for the townhouses is estimated to be in the \$250,000 to \$260,000 range.

Edgar, the owner of the property, introduced himself. He described his ties to Oregon and then stated his interest in adding to the supply of quality, affordable homes. He stated that he would finance the project himself in phases. This would allow them to evaluate the demand for the units and to build accordingly.

Councilor Harris asked how long the phasing would take.

Ledbetter estimated that this would be a 5-year project. The first phase is to install the streets and other infrastructure.

Chair Kintzley asked Public Works Director Baker about the effect on water treatment capacity.

Baker stated that there is little extra capacity during summer. The city is in the process, however, of completing a study that could increase capacity at the plant. The phasing of the project would give the city time to accommodate the increase in units. Also, the type of development would use less water than the average residential unit in Lowell.

Chair Kintzley then asked how many units are in progress or pending.

Baker estimated 30. These are factored into the demand analysis on water.

Commissioner George asked if the wastewater treatment plant could handle the capacity.

Baker responded that the wastewater treatment plant has adequate capacity.

Councilor Weathers asked if the PDD would result in no capacity to serve existing vacant lots. The concern is ensuring that everyone has reasonable expectations as to remaining water capacity.

Chair Kintzley agreed that there needs to be certainty as to remaining capacity, especially for current property owners who intend to build in the future.

Wadlington stated that the water treatment plant is close to capacity during the summer. If capacity can increase 30% with a new tracer study, then the city could accommodate an estimated new 115 units.

Commissioner Sirois asked what would prevent price wars and speculative buying/selling of the properties, in turn making the units less affordable.

Commissioner Petrie wondered what would prevent someone from buying many of the units, in turn renting them.

Chair Kintzley added that HOAs could prevent this situation.

Edgar stated that they, the property owners, can control to whom they're selling the units.

Councilor Statis asked about drainage directed towards Carol Street.

Luke responded that the project engineer would develop stormwater calculations to evaluate how to handle runoff.

Chair Kintzley asked if detention ponds are feasible.

Luke responded that dry wells are a possible solution.

Mayor Bennett asked what units on the site plan would be part of the HOA.

Luke stated that lots 17 through 44—the townhomes—would likely be the only units that are part of the HOA. The homes and accessible apartment units would be subject to codes, covenants, and restrictions.

Councilor Weathers asked about street parking.

Ledbetter stated that the townhomes have two off-street parking spots.

CA Caudle stated that the development code only requires one off-street parking spot.

There was discussion about allowing parking on one side of the street only.

City Attorney Darnielle advised for the PDD overlay application to occur simultaneously with the R3 rezoning application. He also stated that the development code states that PDDs that are less than 5 acres in size require findings from the city on why a smaller PDD is acceptable.

Chair Kintzley stated that parking at the PDD's park may need to be addressed in the future.

Commissioner George moved for preliminary approval of the PDD application in principle, which Chair Kintzley seconded. APPROVED by the Planning Commission: 5 yeases, 0 noes.

Councilor Harris moved for preliminary approval of the PDD application in principle, which Councilor Murray seconded.

Mayor Bennett called for discussion.

Councilor Weathers stated that her vote for approval “in principle” does not signify “approval of anything that’s on record here [tonight] and that it’s all subject to review both ways.”

City Attorney Darnielle stated that the process at this point involves “conceptual approval”—not a final, factual approval. He referred to section 9.462 of the development code. At this point, the application needs simply to address the requirements of the development code, not necessarily to meet them.

Councilor Harris clarified that the vote tonight signifies that the city is simply interested in the proposal. Additional information will be required as the developer proceeds to the next step.

Councilor Harris’s motion for approval of the PDD application in principle was APPROVED by the City Council, with 5 yeses and 0 noes.

Adjourned at 7:30 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

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

The January 16, 2024 regular City Council meeting was canceled, as there was no business by the agenda deadline.

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
17847								
17847	Banner Bank	JEREMY NO	1	USPS - Valencia	110-440-6220	.00	1.32	1.32
17847	Banner Bank	JEREMY NO	2	USPS - Bahen Subdivision	110-440-6220	.00	.66	.66
17847	Banner Bank	JEREMY NO	3	USPS- LSD - Weight Room	110-440-6220	.00	.66	.66
17847	Banner Bank	JEREMY NO	4	Zoom - Remote Regular Meeting	110-410-6225	.00	15.99	15.99
17847	Banner Bank	JEREMY NO	5	Zoom - Remote BBJ Meetings	314-490-6225	.00	15.99	15.99
17847	Banner Bank	JEREMY NO	6	Zoom - Remote Parks Meeting	110-420-6225	.00	15.99	15.99
17847	Banner Bank	JEREMY NO	7	GAN/Local IQ- legal ad for Charte	110-410-6220	.00	42.47	42.47
17847	Banner Bank	JEREMY NO	8	USPS - Code notice - 52 S Pione	110-460-6220	.00	5.01	5.01
17847	Banner Bank	JEREMY NO	9	U-Store Self Storage	110-410-6705	.00	94.00	94.00
17847	Banner Bank	JEREMY NO	10	Federal Security - Mon Subscripti	110-450-6128	.00	39.98	39.98
17847	Banner Bank	JEREMY NO	11	Federal Security - Mon Subscripti	110-410-6128	.00	39.98	39.98
17847	Banner Bank	JEREMY NO	12	Microsoft Cloud Storage Nov	110-410-6225	.00	7.80	7.80
17847	Banner Bank	JEREMY NO	13	Microsoft Cloud Storage Nov	110-420-6225	.00	1.04	1.04
17847	Banner Bank	JEREMY NO	14	Microsoft Cloud Storage Nov	110-440-6225	.00	2.60	2.60
17847	Banner Bank	JEREMY NO	15	Microsoft Cloud Storage Nov	110-450-6225	.00	1.04	1.04
17847	Banner Bank	JEREMY NO	16	Microsoft Cloud Storage Nov	110-460-6225	.00	2.60	2.60
17847	Banner Bank	JEREMY NO	17	Microsoft Cloud Storage Nov	110-480-6225	.00	2.60	2.60
17847	Banner Bank	JEREMY NO	18	Microsoft Cloud Storage Nov	220-490-6225	.00	3.12	3.12
17847	Banner Bank	JEREMY NO	19	Microsoft Cloud Storage Nov	230-490-6225	.00	13.53	13.53
17847	Banner Bank	JEREMY NO	20	Microsoft Cloud Storage Nov	240-490-6225	.00	13.53	13.53
17847	Banner Bank	JEREMY NO	21	Microsoft Cloud Storage Nov	312-490-6225	.00	4.16	4.16
17847	Banner Bank	JEREMY NO	22	Bridgetown Market - Team Lowell	110-410-6510	.00	101.78	101.78
17847	Banner Bank	MAX NOV 23	1	salt for OSHG	230-490-6750	.00	107.64	107.64
17847	Banner Bank	MAX NOV 23	2	Misc Plumbing parts for new che	230-490-6712	.00	377.30	377.30
17847	Banner Bank	MAX NOV 23	3	Shipping to return CH drinking fou	110-410-6220	.00	39.98	39.98
17847	Banner Bank	MAX NOV 23	4	Tools for water shut off at the Con	230-490-6712	.00	68.95	68.95
17847	Banner Bank	MAX NOV 23	5	Interest for Late Payment	230-490-6238	.00	4.42	4.42
17847	Banner Bank	PEGGY NOV	1	Amazon - 6 books	110-450-6780	.00	59.94	59.94
17847	Banner Bank	PEGGY NOV	2	Target 5 Books	110-450-6780	.00	97.23	97.23
17847	Banner Bank	PEGGY NOV	3	Dollar Tree - 10 Metal wire display	110-450-6234	.00	12.50	12.50
17847	Banner Bank	SAM NOV 20	1	Staples - Billing paper	230-490-6230	.00	53.80	53.80
17847	Banner Bank	SAM NOV 20	2	Staples - Billing Paper	240-490-6230	.00	53.80	53.80
17847	Banner Bank	SAM NOV 20	3	Staples - Highlighters	110-410-6230	.00	5.12	5.12
17847	Banner Bank	SAM NOV 20	4	Jerrys - Supplies for Office Plant	110-410-6230	.00	98.91	98.91
17847	Banner Bank	SAM NOV 20	5	Staples -Cleaning supplies	110-410-6230	.00	35.13	35.13
17847	Banner Bank	SAM NOV 20	6	Staples - cleaning supplies	110-450-6230	.00	35.13	35.13
Total 17847:						.00		1,475.70
17848								
17848	Bridge Town Market	NOV 23	1	Fuel for Mower and 2017 Ram	110-420-6710	.00	81.14	81.14
17848	Bridge Town Market	NOV 23	2	pad locks	230-490-6712	.00	39.98	39.98
17848	Bridge Town Market	NOV 23	3	Bleach	230-490-6750	.00	18.58	18.58
17848	Bridge Town Market	NOV 23	4	Bleach	240-490-6750	.00	18.58	18.58
17848	Bridge Town Market	NOV 23	5	water for tree lighting	110-420-6290	.00	31.90	31.90
17848	Bridge Town Market	NOV 23	6	paracord 100'	110-420-6234	.00	15.99	15.99
Total 17848:						.00		206.17

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17849								
17849	Caselle	129420	1	Caselle Software and Support	110-410-6225	.00	218.59	218.59
17849	Caselle	129420	2	Caselle Software and Support	110-420-6225	.00	86.03	86.03
17849	Caselle	129420	3	Caselle Software and Support	110-440-6225	.00	16.85	16.85
17849	Caselle	129420	4	Caselle Software and Support	110-450-6225	.00	46.07	46.07
17849	Caselle	129420	5	Caselle Software and Support	220-490-6225	.00	22.06	22.06
17849	Caselle	129420	6	Caselle Software and Support	230-490-6225	.00	400.77	400.77
17849	Caselle	129420	7	Caselle Software and Support	240-490-6225	.00	400.77	400.77
17849	Caselle	129420	8	Caselle Software and Support	312-490-6225	.00	82.28	82.28
17849	Caselle	129420	9	Caselle Software and Support	314-490-6225	.00	11.58	11.58
Total 17849:						.00		1,285.00
17850								
17850	Century Link	NOV 2023	1	line for water tower	230-490-6440	.00	79.50	79.50
Total 17850:						.00		79.50
17851								
17851	City of Lowell	NOV 23 W/S	1	Water Service	110-410-6420	.00	66.98	66.98
17851	City of Lowell	NOV 23 W/S	2	Water Service	110-420-6420	.00	438.99	438.99
17851	City of Lowell	NOV 23 W/S	3	Water Service	110-450-6420	.00	71.53	71.53
17851	City of Lowell	NOV 23 W/S	4	Water Service	220-490-6420	.00	15.39	15.39
17851	City of Lowell	NOV 23 W/S	5	Water Service	230-490-6420	.00	77.50	77.50
17851	City of Lowell	NOV 23 W/S	6	Water Service	240-490-6420	.00	608.47	608.47
17851	City of Lowell	NOV 23 W/S	7	Sewer Service	110-410-6425	.00	104.48	104.48
17851	City of Lowell	NOV 23 W/S	8	Sewer Service	110-420-6425	.00	616.59	616.59
17851	City of Lowell	NOV 23 W/S	9	Sewer Service	110-450-6425	.00	111.33	111.33
17851	City of Lowell	NOV 23 W/S	10	Sewer Service	220-490-6425	.00	23.98	23.98
17851	City of Lowell	NOV 23 W/S	11	Sewer Service	230-490-6425	.00	68.51	68.51
17851	City of Lowell	NOV 23 W/S	12	Sewer Service	240-490-6425	.00	616.59	616.59
Total 17851:						.00		2,820.34
17852								
17852	Civil West Engineering Ser	2101.001B.0	1	Water Rate Study	230-490-6128	.00	255.00	255.00
17852	Civil West Engineering Ser	2101.001B.0	2	WTP Improvements	230-490-6128	.00	510.00	510.00
17852	Civil West Engineering Ser	2101.001B.0	1	Smoke Testing	240-490-6116	.00	1,920.00	1,920.00
17852	Civil West Engineering Ser	2101.001B.0	1	2101.001b.011.1.07.2 Sunset Hills	110-440-6116	.00	170.00	170.00
17852	Civil West Engineering Ser	2101.015.02	1	WW Facilities Plan	440-490-6128	.00	11,801.51	11,801.51
Total 17852:						.00		14,656.51
17853								
17853	J & K Electrical LLC	23-0399-1	1	Electrical work for Tree Lighting	110-420-6330	.00	675.32	675.32
Total 17853:						.00		675.32
17854								
17854	Lowell Mini Storage	JAN 24	1	Storage Rental Unit #L029	314-490-6705	.00	80.00	80.00
17854	Lowell Mini Storage	JAN 24	2	Storage Rental Unit #L020	110-410-6705	.00	90.00	90.00
Total 17854:						.00		170.00
17855								
17855	Lowell School District	NOV 23 FUE	1	Fuel for Quad Cab	240-490-6710	.00	136.98	136.98

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17855:						.00		136.98
17856								
17856	Northwest Code Profession	4849	1	Building Permit Cost - Nov 2023	220-490-6150	.00	187.50	187.50
17856	Northwest Code Profession	4849	2	Electrical Permit Cost Nov 2023	220-490-6152	.00	81.00	81.00
Total 17856:						.00		268.50
17857								
17857	One Call Concepts	3110418	1	Fee for Locates	230-490-6712	.00	2.80	2.80
17857	One Call Concepts	3110418	2	Fee for Locates	240-490-6712	.00	3.80	3.80
Total 17857:						.00		6.60
17858								
17858	Verizon Wireless	9949950937	1	Cell Phone, tablet	110-410-6440	.00	91.71	91.71
17858	Verizon Wireless	9949950937	2	Cell Phone, tablet	230-490-6440	.00	110.14	110.14
17858	Verizon Wireless	9949950937	3	Cell Phone	240-490-6440	.00	69.34	69.34
Total 17858:						.00		271.19
17859								
17859	Cascade Columbia	883101	1	Tote of Caustic Soda	230-490-6750	.00	1,589.54	1,589.54
Total 17859:						.00		1,589.54
17860								
17860	Century Link	DEC 2023	1	Phone and Auto Dialer for Water	230-490-6440	.00	140.59	140.59
17860	Century Link	DEC 2023	2	Auto Dialer for Lift Station	240-490-6440	.00	52.95	52.95
17860	Century Link	DEC 2023	3	Internet Service	230-490-6435	.00	76.86	76.86
Total 17860:						.00		270.40
17861								
17861	City of Oakridge	DEC/0056/20	1	Police Service	110-430-6118	.00	3,029.67	3,029.67
17861	City of Oakridge	DEC/0056/20	2	Bailiff	110-480-6121	.00	63.34	63.34
17861	City of Oakridge	DEC/0056/20	3	Net Revenue Muni Court	110-480-6128	.00	236.03	236.03
17861	City of Oakridge	DEC/0056/20	4	Net Revenue Muni Court - correcti	110-480-6128	.00	13.56-	13.56-
Total 17861:						.00		3,315.48
17862								
17862	Douglas Fast Net	DFN 1223	1	Internet Service	110-410-6435	.00	7.50	7.50
Total 17862:						.00		7.50
17863								
17863	Lane Electric Cooperative	NOV LEC	1	Electricity	110-410-6430	.00	123.46	123.46
17863	Lane Electric Cooperative	NOV LEC	2	Electricity	110-420-6430	.00	261.47	261.47
17863	Lane Electric Cooperative	NOV LEC	3	Electricity	110-450-6430	.00	178.07	178.07
17863	Lane Electric Cooperative	NOV LEC	4	Electricity	110-470-6326	.00	62.45	62.45
17863	Lane Electric Cooperative	NOV LEC	5	Electricity	220-490-6430	.00	7.13	7.13
17863	Lane Electric Cooperative	NOV LEC	6	Electricity	230-490-6430	.00	1,541.20	1,541.20
17863	Lane Electric Cooperative	NOV LEC	7	Electricity	240-490-6430	.00	1,375.80	1,375.80
17863	Lane Electric Cooperative	NOV LEC	8	Electricity	312-490-6430	.00	957.58	957.58

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17863:						.00		4,507.16
17864								
17864	Nichols, Layli	NOVEMBER	1	Consulting Services	110-410-6114	.00	1,019.20	1,019.20
17864	Nichols, Layli	NOVEMBER	2	Consulting Services	220-490-6114	.00	127.40	127.40
17864	Nichols, Layli	NOVEMBER	3	Consulting Services	230-490-6114	.00	637.00	637.00
17864	Nichols, Layli	NOVEMBER	4	Consulting Services	240-490-6114	.00	637.00	637.00
17864	Nichols, Layli	NOVEMBER	5	Consulting Services	312-490-6114	.00	127.40	127.40
Total 17864:						.00		2,548.00
17865								
17865	Renewable Resource Grou	162914,1629	1	Invoice 162914 E Coli	240-490-6755	.00	68.40	68.40
17865	Renewable Resource Grou	162914,1629	2	Invoice 162916 BOD, TSS	240-490-6755	.00	216.00	216.00
17865	Renewable Resource Grou	162914,1629	3	Invoice 162977 BOD TSS	240-490-6755	.00	216.00	216.00
17865	Renewable Resource Grou	162914,1629	4	Invoice 163074 E-Coli	240-490-6755	.00	68.40	68.40
17865	Renewable Resource Grou	162914,1629	5	Invoice 163073 Bac-T	230-490-6755	.00	50.40	50.40
Total 17865:						.00		619.20
17866								
17866	USA Blue Book	00211836	1	Carbon Pump Rebuild Kit	230-490-6324	.00	382.00	382.00
17866	USA Blue Book	00211836	2	Chlorine Standards, Kimwipes, Fr	230-490-6750	.00	1,031.52	1,031.52
17866	USA Blue Book	00211836	3	Chlorine Standards, Total DPD, Ki	240-490-6750	.00	834.55	834.55
Total 17866:						.00		2,248.07
17867								
17867	Wells Fargo Financial Leas	5027802637	1	Monthly lease	110-410-6124	.00	95.96	95.96
Total 17867:						.00		95.96
17868								
17868	Carroll's Country Christmas	1119	1	Christmas tree for Bridge	110-420-6290	.00	450.00	450.00
17868	Carroll's Country Christmas	1119	2	Christmas tree for City Hall	110-410-6290	.00	570.00	570.00
Total 17868:						.00		1,020.00
17869								
17869	Charter Communications	0003329120	1	Internet	240-490-6435	.00	137.98	137.98
Total 17869:						.00		137.98
17870								
17870	Chenoweth Law Group	45623	1	Invoice 45623 - legal service re 20	110-440-6112	.00	671.51	671.51
Total 17870:						.00		671.51
17871								
17871	C-More Pipe Services Co.	23-1185	1	Mobilization/demob - TV Truck Sal	240-490-6330	.00	612.50	612.50
17871	C-More Pipe Services Co.	23-1185	2	Mobilization/Demob Cleaner Truc	240-490-6330	.00	612.50	612.50
17871	C-More Pipe Services Co.	23-1185	3	TV inspection Labor and equipme	240-490-6330	.00	1,000.00	1,000.00
17871	C-More Pipe Services Co.	23-1185	4	Cleaning Labor and Equipment to	240-490-6330	.00	1,000.00	1,000.00

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17871:						.00		3,225.00
17872								
17872	OHA Cashier	2024 ANNUA	1	2024 Annual Fee for Cross Conn.	230-490-6245	.00	75.00	75.00
Total 17872:						.00		75.00
17873								
17873	Portable Rock Production	16485	1	East 1st street Repair - Truck W/O	312-490-6330	.00	405.00	405.00
17873	Portable Rock Production	16485	2	E 1st St Repair- Rock	312-490-6330	.00	300.00	300.00
17873	Portable Rock Production	16485	3	E 1st St Repair- Bobcat	312-490-6330	.00	275.00	275.00
17873	Portable Rock Production	16485	4	E 1st St Repair - Labor	312-490-6330	.00	255.00	255.00
17873	Portable Rock Production	16485	5	Main St Boulder Replacement- Ex	312-490-6330	.00	275.00	275.00
17873	Portable Rock Production	16485	6	Main St Boulder Replacement - L	312-490-6330	.00	300.00	300.00
Total 17873:						.00		1,810.00
17874								
17874	Travel Lane County	18203	1	Dues City of Lowell	110-470-6224	.00	200.00	200.00
17874	Travel Lane County	18203	2	Dues Lowell Covered Bridge	110-470-6224	.00	50.00	50.00
17874	Travel Lane County	18203	3	Dues Rolling rock Park	110-470-6224	.00	50.00	50.00
Total 17874:						.00		300.00
Grand Totals:						.00		44,492.61

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	13.56	10,761.62-	10,748.06-
110-410-6114	1,019.20	.00	1,019.20
110-410-6124	95.96	.00	95.96
110-410-6128	39.98	.00	39.98
110-410-6220	82.45	.00	82.45
110-410-6225	242.38	.00	242.38
110-410-6230	139.16	.00	139.16
110-410-6290	570.00	.00	570.00
110-410-6420	66.98	.00	66.98
110-410-6425	104.48	.00	104.48
110-410-6430	123.46	.00	123.46
110-410-6435	7.50	.00	7.50
110-410-6440	91.71	.00	91.71
110-410-6510	101.78	.00	101.78
110-410-6705	184.00	.00	184.00
110-420-6225	103.06	.00	103.06
110-420-6234	15.99	.00	15.99
110-420-6290	481.90	.00	481.90
110-420-6330	675.32	.00	675.32
110-420-6420	438.99	.00	438.99
110-420-6425	616.59	.00	616.59
110-420-6430	261.47	.00	261.47
110-420-6710	81.14	.00	81.14

GL Account	Debit	Credit	Proof
110-430-6118	3,029.67	.00	3,029.67
110-440-6112	671.51	.00	671.51
110-440-6116	170.00	.00	170.00
110-440-6220	2.64	.00	2.64
110-440-6225	19.45	.00	19.45
110-450-6128	39.98	.00	39.98
110-450-6225	47.11	.00	47.11
110-450-6230	35.13	.00	35.13
110-450-6234	12.50	.00	12.50
110-450-6420	71.53	.00	71.53
110-450-6425	111.33	.00	111.33
110-450-6430	178.07	.00	178.07
110-450-6780	157.17	.00	157.17
110-460-6220	5.01	.00	5.01
110-460-6225	2.60	.00	2.60
110-470-6224	300.00	.00	300.00
110-470-6326	62.45	.00	62.45
110-480-6121	63.34	.00	63.34
110-480-6128	236.03	13.56-	222.47
110-480-6225	2.60	.00	2.60
220-2125	.00	467.58-	467.58-
220-490-6114	127.40	.00	127.40
220-490-6150	187.50	.00	187.50
220-490-6152	81.00	.00	81.00
220-490-6225	25.18	.00	25.18
220-490-6420	15.39	.00	15.39
220-490-6425	23.98	.00	23.98
220-490-6430	7.13	.00	7.13
230-2125	.00	7,712.53-	7,712.53-
230-490-6114	637.00	.00	637.00
230-490-6128	765.00	.00	765.00
230-490-6225	414.30	.00	414.30
230-490-6230	53.80	.00	53.80
230-490-6238	4.42	.00	4.42
230-490-6245	75.00	.00	75.00
230-490-6324	382.00	.00	382.00
230-490-6420	77.50	.00	77.50
230-490-6425	68.51	.00	68.51
230-490-6430	1,541.20	.00	1,541.20
230-490-6435	76.86	.00	76.86
230-490-6440	330.23	.00	330.23
230-490-6712	489.03	.00	489.03
230-490-6750	2,747.28	.00	2,747.28
230-490-6755	50.40	.00	50.40
240-2125	.00	10,673.94-	10,673.94-
240-490-6114	637.00	.00	637.00
240-490-6116	1,920.00	.00	1,920.00
240-490-6225	414.30	.00	414.30
240-490-6230	53.80	.00	53.80
240-490-6330	3,225.00	.00	3,225.00
240-490-6420	608.47	.00	608.47
240-490-6425	616.59	.00	616.59
240-490-6430	1,375.80	.00	1,375.80
240-490-6435	137.98	.00	137.98
240-490-6440	122.29	.00	122.29
240-490-6710	136.98	.00	136.98
240-490-6712	3.80	.00	3.80

GL Account	Debit	Credit	Proof
240-490-6750	853.13	.00	853.13
240-490-6755	568.80	.00	568.80
312-2125	.00	2,981.42-	2,981.42-
312-490-6114	127.40	.00	127.40
312-490-6225	86.44	.00	86.44
312-490-6330	1,810.00	.00	1,810.00
312-490-6430	957.58	.00	957.58
314-2125	.00	107.57-	107.57-
314-490-6225	27.57	.00	27.57
314-490-6705	80.00	.00	80.00
440-2125	.00	11,801.51-	11,801.51-
440-490-6128	11,801.51	.00	11,801.51
Grand Totals:	44,519.73	44,519.73-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Bank.Name = "General"

Fund summary - expenditures and revenues

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Expenditure	4,393,526.00	813,344.00	18.51%
General Fund	1,142,907.00	223,510.00	19.56%
Sewer Fund	779,948.00	250,772.00	32.15%
Water Fund	958,959.00	224,916.00	23.45%
Blackberry Jam	18,123.00	9,328.00	51.47%
Building Fund	153,088.00	20,578.00	13.44%
Street Fund	483,717.00	51,120.00	10.57%
SDC Funds	800,055.00	33,120.00	4.14%
Reserve Funds	56,729.00	0.00	0.00%
Revenue	3,221,147.00	1,041,851.00	32.34%
General Fund	1,072,445.00	280,498.00	26.16%
Sewer Fund	673,641.00	316,144.00	46.93%
Water Fund	948,959.00	370,768.00	39.07%
Blackberry Jam	8,080.00	3,309.00	40.95%
Building Fund	87,153.00	5,128.00	5.88%
Street Fund	350,304.00	50,206.00	14.33%
SDC Funds	79,865.00	14,790.00	18.52%
Reserve Funds	700.00	1,008.00	144.00%
Grand Total	7,614,673.00	1,855,195.00	24.36%

Fund summary - expenditures and revenues by category (all funds)

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Revenue	3,221,147.00	1,041,851.00	32.34%
Revenue	3,221,147.00	1,041,851.00	32.34%
Charges for Services	1,018,472.00	676,956.00	66.47%
Tax Revenue	182,370.00	187,156.00	102.62%
Intergovernmental Revenue	118,660.00	69,240.00	58.35%
Franchise Fees	68,500.00	39,197.00	57.22%
Licenses & Permits	132,858.00	26,287.00	19.79%
Investment Revenue	4,995.00	20,808.00	416.58%
Miscellaneous Revenue	7,680.00	8,132.00	105.89%
Grant Revenue	338,015.00	6,199.00	1.83%
Fundraising & Event Revenue	2,960.00	2,842.00	96.01%
Fines & Forfeitures	5,000.00	2,683.00	53.66%
SDC Revenue	13,536.00	1,689.00	12.48%
Other Revenue	470,787.00	662.00	0.14%
Loan Payments & Proceeds	660,224.00	0.00	0.00%
Transfers In	197,090.00	0.00	0.00%
Reimbursement Revenue	0.00	0.00	0.00%
Expenditure	4,393,526.00	813,344.00	18.51%
Materials & Services	923,453.00	406,784.00	44.05%
Personal Services	654,710.00	332,971.00	50.86%
Debt Service	420,713.00	73,589.00	17.49%
Reserves & Ending Balances	247,392.00	0.00	0.00%
Transfers Out	131,542.00	0.00	0.00%
Contingencies	418,113.00	0.00	0.00%
Capital Outlay	1,597,603.00	0.00	0.00%
Grand Total	7,614,673.00	1,855,195.00	24.36%

Revenue summary - By fund and category

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
General Fund	1,072,445.00	280,498.00	26.16%
Charges for Services	1,360.00	3,076.00	226.18%
Fines & Forfeitures	5,000.00	2,683.00	53.66%
Franchise Fees	68,500.00	39,197.00	57.22%
Fundraising & Event Revenue	0.00	200.00	0.00%
Grant Revenue	31,595.00	4,500.00	14.24%
Intergovernmental Revenue	38,660.00	20,494.00	53.01%
Investment Revenue	1,252.00	1,963.00	156.79%
Licenses & Permits	41,850.00	21,050.00	50.30%
Loan Payments & Proceeds	230,224.00	0.00	0.00%
Miscellaneous Revenue	800.00	68.00	8.50%
Other Revenue	470,787.00	111.00	0.02%
Reimbursement Revenue	0.00	0.00	0.00%
SDC Revenue	47.00	0.00	0.00%
Tax Revenue	182,370.00	187,156.00	102.62%
Transfers In	0.00	0.00	0.00%
Sewer Fund	673,641.00	316,144.00	46.93%
Charges for Services	483,366.00	311,327.00	64.41%
Grant Revenue	0.00	0.00	0.00%
Investment Revenue	1,000.00	2,396.00	239.60%
Licenses & Permits	115.00	115.00	100.00%
Loan Payments & Proceeds	90,000.00	0.00	0.00%
Miscellaneous Revenue	2,000.00	1,688.00	84.40%
Other Revenue	0.00	0.00	0.00%
SDC Revenue	618.00	618.00	100.00%
Transfers In	96,542.00	0.00	0.00%
Water Fund	948,959.00	370,768.00	39.07%
Charges for Services	533,746.00	362,553.00	67.93%
Grant Revenue	306,420.00	1,699.00	0.55%
Investment Revenue	273.00	255.00	93.41%
Licenses & Permits	3,750.00	0.00	0.00%
Loan Payments & Proceeds	70,000.00	0.00	0.00%
Miscellaneous Revenue	4,770.00	6,261.00	131.26%
Other Revenue	0.00	0.00	0.00%

Revenue summary - By fund and category

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Reimbursement Revenue	0.00	0.00	0.00%
SDC Revenue	0.00	0.00	0.00%
Transfers In	30,000.00	0.00	0.00%
Blackberry Jam	8,080.00	3,309.00	40.95%
Fundraising & Event Revenue	2,960.00	2,642.00	89.26%
Investment Revenue	10.00	1.00	10.00%
Miscellaneous Revenue	110.00	115.00	104.55%
Other Revenue	0.00	551.00	0.00%
Transfers In	5,000.00	0.00	0.00%
Building Fund	87,153.00	5,128.00	5.88%
Investment Revenue	10.00	6.00	60.00%
Licenses & Permits	87,143.00	5,122.00	5.88%
Miscellaneous Revenue	0.00	0.00	0.00%
Other Revenue	0.00	0.00	0.00%
Transfers In	0.00	0.00	0.00%
Street Fund	350,304.00	50,206.00	14.33%
Grant Revenue	0.00	0.00	0.00%
Intergovernmental Revenue	80,000.00	48,746.00	60.93%
Investment Revenue	200.00	1,460.00	730.00%
Loan Payments & Proceeds	270,000.00	0.00	0.00%
Miscellaneous Revenue	0.00	0.00	0.00%
Other Revenue	0.00	0.00	0.00%
Reimbursement Revenue	0.00	0.00	0.00%
SDC Revenue	104.00	0.00	0.00%
Transfers In	0.00	0.00	0.00%
SDC Funds	79,865.00	14,790.00	18.52%
Investment Revenue	1,550.00	13,719.00	885.10%
SDC Revenue	12,767.00	1,071.00	8.39%
Transfers In	65,548.00	0.00	0.00%
Reserve Funds	700.00	1,008.00	144.00%
Investment Revenue	700.00	1,008.00	144.00%

Revenue summary - By fund and category

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Transfers In	0.00	0.00	0.00%
Grand Total	3,221,147.00	1,041,851.00	32.34%

Expenditure summary - By fund and cost center

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
General Fund	1,142,907.00	223,510.00	19.56%
Administration	205,162.00	54,279.00	26.46%
Code Enforcement	9,394.00	3,985.00	42.42%
Community Development	79,576.00	27,807.00	34.94%
Debt Service	286,449.00	12,029.00	4.20%
Library	70,093.00	43,159.00	61.57%
Municipal Court	16,893.00	8,247.00	48.82%
Parks & Recreation	103,942.00	55,159.00	53.07%
Police	36,231.00	18,178.00	50.17%
Tourism	10,586.00	667.00	6.30%
Other Requirements	324,581.00	0.00	0.00%
Sewer Fund	779,948.00	250,772.00	32.15%
Non-Departmental	450,188.00	213,342.00	47.39%
Capital Outlay	130,000.00	0.00	0.00%
Debt Service	53,178.00	37,430.00	70.39%
Other Requirements	146,582.00	0.00	0.00%
Water Fund	958,959.00	224,916.00	23.45%
Non-Departmental	426,322.00	205,958.00	48.31%
Capital Outlay	416,420.00	0.00	0.00%
Debt Service	75,875.00	18,958.00	24.99%
Other Requirements	40,342.00	0.00	0.00%
Blackberry Jam	18,123.00	9,328.00	51.47%
Non-Departmental	16,350.00	9,328.00	57.05%
Other Requirements	1,773.00	0.00	0.00%
Building Fund	153,088.00	20,578.00	13.44%
Non-Departmental	93,093.00	20,578.00	22.10%
Capital Outlay	0.00	0.00	0.00%
Other Requirements	59,995.00	0.00	0.00%
Street Fund	483,717.00	51,120.00	10.57%
Non-Departmental	97,533.00	45,948.00	47.11%
Capital Outlay	275,000.00	0.00	0.00%

Expenditure summary - By fund and cost center

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Debt Service	5,211.00	5,172.00	99.25%
Other Requirements	105,973.00	0.00	0.00%
SDC Funds	800,055.00	33,120.00	4.14%
Non-Departmental	62,000.00	33,120.00	53.42%
Capital Outlay	676,983.00	0.00	0.00%
Other Requirements	61,072.00	0.00	0.00%
Reserve Funds	56,729.00	0.00	0.00%
Other Requirements	56,729.00	0.00	0.00%
Grand Total	4,393,526.00	813,344.00	18.51%

Expenditure summary - By fund and category

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
General Fund	1,142,907.00	223,510.00	19.56%
Personal Services	164,990.00	82,055.00	49.73%
Materials & Services	267,687.00	129,426.00	48.35%
Debt Service	286,449.00	12,029.00	4.20%
Capital Outlay	99,200.00	0.00	0.00%
Contingencies	168,496.00	0.00	0.00%
Transfers Out	81,200.00	0.00	0.00%
Reserves & Ending Balances	74,885.00	0.00	0.00%
Sewer Fund	779,948.00	250,772.00	32.15%
Personal Services	224,009.00	114,845.00	51.27%
Materials & Services	226,179.00	98,497.00	43.55%
Debt Service	53,178.00	37,430.00	70.39%
Capital Outlay	130,000.00	0.00	0.00%
Contingencies	77,425.00	0.00	0.00%
Transfers Out	30,000.00	0.00	0.00%
Reserves & Ending Balances	39,157.00	0.00	0.00%
Water Fund	958,959.00	224,916.00	23.45%
Personal Services	223,992.00	114,879.00	51.29%
Materials & Services	202,330.00	91,079.00	45.02%
Debt Service	75,875.00	18,958.00	24.99%
Capital Outlay	416,420.00	0.00	0.00%
Contingencies	20,000.00	0.00	0.00%
Transfers Out	20,342.00	0.00	0.00%
Reserves & Ending Balances	0.00	0.00	0.00%
Blackberry Jam	18,123.00	9,328.00	51.47%
Materials & Services	16,350.00	9,328.00	57.05%
Contingencies	0.00	0.00	0.00%
Transfers Out	0.00	0.00	0.00%
Reserves & Ending Balances	1,773.00	0.00	0.00%
Building Fund	153,088.00	20,578.00	13.44%
Personal Services	14,612.00	7,475.00	51.16%
Materials & Services	78,481.00	13,103.00	16.70%

Expenditure summary - By fund and category

As of 12/31/2023 50.14% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Capital Outlay	0.00	0.00	0.00%
Contingencies	55,015.00	0.00	0.00%
Reserves & Ending Balances	4,980.00	0.00	0.00%
Street Fund	483,717.00	51,120.00	10.57%
Personal Services	27,107.00	13,717.00	50.60%
Materials & Services	70,426.00	32,231.00	45.77%
Debt Service	5,211.00	5,172.00	99.25%
Capital Outlay	275,000.00	0.00	0.00%
Contingencies	97,177.00	0.00	0.00%
Transfers Out	0.00	0.00	0.00%
Reserves & Ending Balances	8,796.00	0.00	0.00%
SDC Funds	800,055.00	33,120.00	4.14%
Materials & Services	62,000.00	33,120.00	53.42%
Capital Outlay	676,983.00	0.00	0.00%
Reserves & Ending Balances	61,072.00	0.00	0.00%
Reserve Funds	56,729.00	0.00	0.00%
Transfers Out	0.00	0.00	0.00%
Reserves & Ending Balances	56,729.00	0.00	0.00%
Grand Total	4,393,526.00	813,344.00	18.51%

CITY OF LOWELL
GENERAL FUND
REVENUES AND EXPENDITURES SUMMARY WITH COMPARISON TO BUDGET

For the Period Ending: **12/31/2023**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
Revenues					
310 Property Taxes	9,331.65	187,155.06	182,370.00	(4,785.06)	102.62
315 Interest Earned	681.20	1,962.89	1,252.00	(710.89)	156.78
320 Intergovernmental Revenue	2,144.79	20,494.57	38,660.00	18,165.43	53.01
325 Operating Grants	-	4,500.00	12,586.00	8,086.00	35.75
328 Capital Grants	-	-	4,200.00	4,200.00	0.00
330 Franchise Fees	-	39,196.75	68,500.00	29,303.25	57.22
335 Licenses & Permits	3,362.00	21,050.02	41,850.00	20,799.98	50.30
340 Charges for Service	342.39	3,075.14	1,360.00	(1,715.14)	226.11
345 Reimbursement SDC's	-	-	47.00	47.00	0.00
350 Fines & Forfeitures	300.00	2,682.93	5,000.00	2,317.07	53.66
360 Loan Proceeds	-	-	230,224.00	230,224.00	0.00
370 Other Revenue	91.00	111.00	3,500.00	3,389.00	3.17
375 Gain(Loss) on Sale of Fixed Assets	-	-	467,287.00	467,287.00	0.00
385 Miscellaneous Revenue	-	68.13	800.00	731.87	8.52
Total Revenues	16,253.03	280,296.49	1,057,636.00	777,339.51	26.50
Expenditures					
410 Administration					
5000 Personal Services	3,701.18	20,811.01	41,434.00	20,622.99	50.23
6000 Materials & Services	2,869.04	33,464.98	78,728.00	45,263.02	42.51
8000 Capital Outlay	-	-	85,000.00	85,000.00	0.00
Total Administration	6,570.22	54,275.99	205,162.00	150,886.01	92.73
420 Parks & Recreation					
5000 Personal Services	4,298.59	27,718.93	57,125.00	29,406.07	48.52
6000 Materials & Services	2,674.46	27,438.45	41,817.00	14,378.55	65.62
8000 Capital Outlay	-	-	5,000.00	5,000.00	0.00
Total Parks & Recreation	6,973.05	55,157.38	103,942.00	48,784.62	114.14
430 Police					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	3,029.67	18,178.02	36,231.00	18,052.98	50.17
8000 Capital Outlay	-	-	-	-	0.00
Total Police	3,029.67	18,178.02	36,231.00	18,052.98	50.17
440 Community Development					
5000 Personal Services	1,052.81	5,861.13	11,645.00	5,783.87	50.33
6000 Materials & Services	894.19	21,946.74	65,931.00	43,984.26	33.29
8000 Capital Outlay	-	-	-	-	0.00
Total Community Development	1,947.00	27,807.87	77,576.00	49,768.13	83.62

CITY OF LOWELL
GENERAL FUND
REVENUES AND EXPENDITURES SUMMARY WITH COMPARISON TO BUDGET

For the Period Ending: **12/31/2023**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
450 Library					
5000 Personal Services	2,498.41	17,955.87	35,511.00	17,555.13	50.56
6000 Materials & Services	653.84	25,202.01	12,573.00	(12,629.01)	200.45
8000 Capital Outlay	-	-	9,200.00	9,200.00	0.00
Total Library	<u>3,152.25</u>	<u>43,157.88</u>	<u>57,284.00</u>	<u>14,126.12</u>	<u>251.01</u>
460 Code Enforcement					
5000 Personal Services	629.49	3,673.84	7,494.00	3,820.16	49.02
6000 Materials & Services	8.18	311.04	1,900.00	1,588.96	16.37
8000 Capital Outlay	-	-	-	-	0.00
Total Code Enforcement	<u>637.67</u>	<u>3,984.88</u>	<u>9,394.00</u>	<u>5,409.12</u>	<u>65.39</u>
470 Tourism					
5000 Personal Services	-	-	-	-	
6000 Materials & Services	362.45	666.76	10,586.00	9,919.24	6.30
8000 Capital Outlay	-	-	-	-	0.00
Total Tourism	<u>362.45</u>	<u>666.76</u>	<u>10,586.00</u>	<u>9,919.24</u>	<u>6.30</u>
480 Municipal Court					
5000 Personal Services	1,125.06	6,033.17	11,781.00	5,747.83	51.21
6000 Materials & Services	291.19	2,213.84	5,112.00	2,898.16	43.31
8000 Capital Outlay	-	-	-	-	0.00
Total Municipal Court	<u>1,416.25</u>	<u>8,247.01</u>	<u>16,893.00</u>	<u>8,645.99</u>	<u>94.52</u>
800 Debt Service					
7111 Principal	-	9,696.98	250,525.00	240,828.02	3.87
7511 Interest	-	2,331.84	35,924.00	33,592.16	6.49
Total Debt Service	<u>-</u>	<u>12,028.82</u>	<u>286,449.00</u>	<u>274,420.18</u>	<u>10.36</u>
900 Other Requirements					
9100 Transfers to Other Funds	-	-	81,200.00	81,200.00	0.00
9500 Contingency	-	-	168,496.00	168,496.00	0.00
9800 Ending Balance (Budgeted)	-	-	74,885.00	74,885.00	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>324,581.00</u>	<u>324,581.00</u>	<u>-</u>
Total General Fund Expenditures	<u>24,088.56</u>	<u>223,504.61</u>	<u>1,128,098.00</u>	<u>904,593.39</u>	<u>19.81</u>
Net Revenues over Expenditures	<u>(7,835.53)</u>	<u>56,791.88</u>	<u>(70,462.00)</u>	<u>(127,253.88)</u>	<u>-80.60</u>

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	511,156.76
999-1115	CASH IN BANK - LGIP	1,352,592.43
		1,863,749.19
	TOTAL COMBINED CASH	1,863,749.19
999-1110	CASH ALLOCATED TO FUNDS	(1,863,749.19)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	321,805.32
220	ALLOCATION TO BUILDING FUND	53,943.07
230	ALLOCATION TO WATER FUND	192,027.04
240	ALLOCATION TO SEWER FUND	265,979.05
312	ALLOCATION TO STREET FUND	130,912.68
314	ALLOCATION TO BLACKBERRY JAM FUND	7,739.82
410	ALLOCATION TO PARKS SDC FUND	106,814.15
412	ALLOCATION TO STREETS SDC FUND	83,074.72
430	ALLOCATION TO WATER SDC FUND	446,480.71
440	ALLOCATION TO SEWER SDC FUND	110,950.53
445	ALLOCATION TO STORMWATER SDC FUND	86,591.57
520	ALLOCATION TO WATER RESERVE FUND	41,107.54
521	ALLOCATION TO SEWER RESERVE FUND	16,322.99
		1,863,749.19
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,863,749.19
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,863,749.19)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	101,504.59	
110-1115	CASH IN BANK - LGIP	220,300.73	
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		3,822,734.20

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,782.32	
110-2210	PAYROLL TAXES PAYABLE	1,239.47	
110-2245	HEALTH INSURANCE PAYABLE	14,462.26	
110-2250	RETIREMENT PAYABLE	1,092.35	
110-2255	DEFERRED COMP PAYABLE	64.24	
110-2525	OTHER DEPOSITS	600.00	
110-2750	LONG TERM DEBT	687,210.00	
	TOTAL LIABILITIES		707,450.64

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	56,991.88	
	BALANCE - CURRENT DATE	56,991.88	
	TOTAL FUND EQUITY		3,115,283.56
	TOTAL LIABILITIES AND EQUITY		3,822,734.20

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	9,279.75	186,178.53	179,870.00	(6,308.53)	103.5
110-310-4114	51.90	976.53	2,500.00	1,523.47	39.1
TOTAL TAXES	9,331.65	187,155.06	182,370.00	(4,785.06)	102.6
<u>INVESTMENT EARNINGS</u>					
110-315-4125	681.20	1,962.89	1,252.00	(710.89)	156.8
TOTAL INVESTMENT EARNINGS	681.20	1,962.89	1,252.00	(710.89)	156.8
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	6,502.76	11,800.00	5,297.24	55.1
110-320-4134	67.69	529.41	780.00	250.59	67.9
110-320-4136	2,077.10	12,165.98	23,680.00	11,514.02	51.4
110-320-4145	.00	33.26	.00	(33.26)	.0
110-320-4148	.00	1,263.16	2,400.00	1,136.84	52.6
TOTAL INTERGOVERNMENTAL	2,144.79	20,494.57	38,660.00	18,165.43	53.0
<u>OPERATING GRANTS</u>					
110-325-4152	.00	.00	10,586.00	10,586.00	.0
110-325-4154	.00	2,500.00	13,809.00	11,309.00	18.1
110-325-4158	.00	2,000.00	3,000.00	1,000.00	66.7
TOTAL OPERATING GRANTS	.00	4,500.00	27,395.00	22,895.00	16.4
<u>CAPITAL GRANTS</u>					
110-328-4155	.00	.00	4,200.00	4,200.00	.0
TOTAL CAPITAL GRANTS	.00	.00	4,200.00	4,200.00	.0
<u>FRANCHISE FEES</u>					
110-330-4310	.00	4,016.98	6,000.00	1,983.02	67.0
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	140.00	1,500.00	1,360.00	9.3
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	39,196.75	68,500.00	29,303.25	57.2

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352	3,300.00	19,875.02	41,250.00	21,374.98	48.2
110-335-4354	.00	913.00	100.00	(813.00)	913.0
110-335-4360	62.00	262.00	500.00	238.00	52.4
	<u>3,362.00</u>	<u>21,050.02</u>	<u>41,850.00</u>	<u>20,799.98</u>	<u>50.3</u>
<u>CHARGES FOR SERVICE</u>					
110-340-4410	38.65	211.65	500.00	288.35	42.3
110-340-4415	.00	11.00	.00	(11.00)	.0
110-340-4416	303.74	1,208.91	.00	(1,208.91)	.0
110-340-4417	.00	100.00	500.00	400.00	20.0
110-340-4421	.00	1,494.58	260.00	(1,234.58)	574.8
110-340-4423	.00	49.00	100.00	51.00	49.0
	<u>342.39</u>	<u>3,075.14</u>	<u>1,360.00</u>	<u>(1,715.14)</u>	<u>226.1</u>
<u>SDC REVENUE</u>					
110-345-4511	.00	.00	47.00	47.00	.0
	<u>.00</u>	<u>.00</u>	<u>47.00</u>	<u>47.00</u>	<u>.0</u>
<u>FINES & FORFEITURES</u>					
110-350-4625	300.00	2,682.93	5,000.00	2,317.07	53.7
	<u>300.00</u>	<u>2,682.93</u>	<u>5,000.00</u>	<u>2,317.07</u>	<u>53.7</u>
<u>LOAN PAYMENTS & PROCEEDS</u>					
110-360-4225	.00	.00	230,224.00	230,224.00	.0
	<u>.00</u>	<u>.00</u>	<u>230,224.00</u>	<u>230,224.00</u>	<u>.0</u>
<u>OTHER REVENUE</u>					
110-370-4825	91.00	111.00	2,500.00	2,389.00	4.4
110-370-4826	.00	.00	1,000.00	1,000.00	.0
	<u>91.00</u>	<u>111.00</u>	<u>3,500.00</u>	<u>3,389.00</u>	<u>3.2</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849 CAPITAL ASSET DISPOSAL	.00	.00	467,287.00	467,287.00	.0
TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	467,287.00	467,287.00	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4865 LIBRARY CAPITAL CAMPAIGN	200.00	200.00	.00	(200.00)	.0
TOTAL FUNDRAISING & EVENT REVENUE	200.00	200.00	.00	(200.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL FUND REVENUE	16,453.03	280,496.49	1,072,445.00	791,948.51	26.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	10,281.79	19,123.00	8,841.21	53.8
110-410-5114 CITY CLERK	398.76	2,585.20	4,784.00	2,198.80	54.0
110-410-5158 MAINTENANCE WORKER I	149.03	1,008.18	2,306.00	1,297.82	43.7
110-410-5220 OVERTIME	.00	20.70	69.00	48.30	30.0
110-410-5315 SOCIAL SECURITY/MEDICARE	163.24	1,063.01	2,010.00	946.99	52.9
110-410-5320 WORKER'S COMP	.56	398.97	502.00	103.03	79.5
110-410-5350 UNEMPLOYMENT	.00	.00	1,665.00	1,665.00	.0
110-410-5410 HEALTH INSURANCE	952.59	2,515.62	4,160.00	1,644.38	60.5
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	451.06	2,937.54	6,815.00	3,877.46	43.1
TOTAL PERSONAL SERVICES	3,701.18	20,811.01	41,434.00	20,622.99	50.2
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	2,430.00	6,205.00	3,775.00	39.2
110-410-6112 LEGAL SERVICES	.00	4,070.68	4,000.00	(70.68)	101.8
110-410-6114 FINANCIAL SERVICES	1,019.20	5,824.00	14,231.00	8,407.00	40.9
110-410-6122 IT SERVICES	.00	.00	13,882.00	13,882.00	.0
110-410-6124 COPIER CONTRACT	95.96	1,395.96	1,200.00	(195.96)	116.3
110-410-6128 OTHER CONTRACT SERVICES	39.98	597.45	2,801.00	2,203.55	21.3
110-410-6210 INSURANCE & BONDS	.00	2,768.72	1,452.00	(1,316.72)	190.7
110-410-6220 POSTAGE, PRINTING, PUBLICATION	82.45	803.28	3,604.00	2,800.72	22.3
110-410-6222 NEWSLETTER EXPENDITURE	.00	602.31	.00	(602.31)	.0
110-410-6225 SOFTWARE & SUBSCRIPTIONS	242.38	3,760.91	.00	(3,760.91)	.0
110-410-6228 PUBLIC NOTICES	.00	825.22	2,900.00	2,074.78	28.5
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	139.16	1,263.80	3,500.00	2,236.20	36.1
110-410-6234 GENERAL SUPPLIES	.00	27.59	527.00	499.41	5.2
110-410-6238 BANK SERVICE CHARGES	.00	.54	2,000.00	1,999.46	.0
110-410-6240 TRAVEL & TRAINING	.00	716.62	4,000.00	3,283.38	17.9
110-410-6245 MEMBERSHIPS & DUES	.00	2,255.00	.00	(2,255.00)	.0
110-410-6290 MISCELLANEOUS	570.00	570.00	464.00	(106.00)	122.8
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	248.00	.00	(248.00)	.0
110-410-6334 NON-CAPITALIZED ASSETS	.00	808.82	2,000.00	1,191.18	40.4
110-410-6420 WATER SERVICES	66.98	940.52	2,030.00	1,089.48	46.3
110-410-6425 SEWER SERVICES	104.48	789.72	3,997.00	3,207.28	19.8
110-410-6430 ELECTRICITY SERVICES	123.46	709.45	3,310.00	2,600.55	21.4
110-410-6435 INTERNET SERVICES	7.50	43.50	50.00	6.50	87.0
110-410-6440 TELEPHONE SERVICES	91.71	458.27	1,500.00	1,041.73	30.6
110-410-6445 REFUSE SERVICES	.00	.00	3,000.00	3,000.00	.0
110-410-6510 COUNCIL & COMMITTEE EXPENSES	101.78	150.94	1,000.00	849.06	15.1
110-410-6512 STATE ETHICS COMMISSION	.00	945.68	575.00	(370.68)	164.5
110-410-6705 RENT	184.00	458.00	.00	(458.00)	.0
TOTAL MATERIALS & SERVICES	2,869.04	33,464.98	78,728.00	45,263.02	42.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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
TOTAL CAPITAL OUTLAY	.00	.00	85,000.00	85,000.00	.0
TOTAL ADMINISTRATION	6,570.22	54,275.99	205,162.00	150,886.01	26.5
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	396.48	2,570.42	4,780.00	2,209.58	53.8
110-420-5150 PUBLIC WORKS DIRECTOR	337.40	2,187.40	4,050.00	1,862.60	54.0
110-420-5152 UTILITY WORKER I	816.76	5,199.35	9,802.00	4,602.65	53.0
110-420-5156 TEMPORARY/ SEASONAL	.00	1,944.00	4,306.00	2,362.00	45.2
110-420-5158 MAINTENANCE WORKER I	745.07	5,040.64	11,532.00	6,491.36	43.7
110-420-5220 OVERTIME	159.42	974.88	1,540.00	565.12	63.3
110-420-5315 SOCIAL SECURITY/MEDICARE	187.81	1,370.65	2,755.00	1,384.35	49.8
110-420-5320 WORKER'S COMP	.90	1,787.79	1,354.00	(433.79)	132.0
110-420-5350 UNEMPLOYMENT	.00	.00	2,280.00	2,280.00	.0
110-420-5410 HEALTH INSURANCE	1,135.72	3,267.09	5,389.00	2,121.91	60.6
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	519.03	3,376.71	9,337.00	5,960.29	36.2
TOTAL PERSONAL SERVICES	4,298.59	27,718.93	57,125.00	29,406.07	48.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	.00	.00	1,094.00	1,094.00	.0
110-420-6128	.00	122.50	500.00	377.50	24.5
110-420-6210	.00	2,549.53	2,566.00	16.47	99.4
110-420-6225	103.06	459.44	.00	(459.44)	.0
110-420-6234	15.99	992.38	3,000.00	2,007.62	33.1
110-420-6238	.00	1,597.47	20.00	(1,577.47)	7987.4
110-420-6290	481.90	500.53	500.00	(.53)	100.1
110-420-6320	.00	2,342.69	3,000.00	657.31	78.1
110-420-6324	.00	1,580.89	2,500.00	919.11	63.2
110-420-6328	.00	1,771.97	.00	(1,771.97)	.0
110-420-6330	675.32	865.22	3,500.00	2,634.78	24.7
110-420-6339	.00	.00	4,000.00	4,000.00	.0
110-420-6420	438.99	9,621.35	12,661.00	3,039.65	76.0
110-420-6425	616.59	2,737.67	1,981.00	(756.67)	138.2
110-420-6430	261.47	1,071.69	2,495.00	1,423.31	43.0
110-420-6445	.00	109.50	500.00	390.50	21.9
110-420-6535	.00	.00	1,000.00	1,000.00	.0
110-420-6710	81.14	1,115.62	2,500.00	1,384.38	44.6
TOTAL MATERIALS & SERVICES	2,674.46	27,438.45	41,817.00	14,378.55	65.6
<u>CAPITAL OUTLAY</u>					
110-420-8520	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
TOTAL PARKS & RECREATION	6,973.05	55,157.38	103,942.00	48,784.62	53.1
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	3,029.67	18,178.02	36,231.00	18,052.98	50.2
TOTAL MATERIALS & SERVICES	3,029.67	18,178.02	36,231.00	18,052.98	50.2
TOTAL POLICE	3,029.67	18,178.02	36,231.00	18,052.98	50.2
<u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	396.48	2,570.42	4,780.00	2,209.58	53.8
110-440-5114 CITY CLERK	.02	.12	.00	(.12)	.0
110-440-5150 PUBLIC WORKS DIRECTOR	202.48	1,312.68	2,429.00	1,116.32	54.0
110-440-5220 OVERTIME	14.02	61.33	182.00	120.67	33.7
110-440-5315 SOCIAL SECURITY/MEDICARE	46.89	301.72	566.00	264.28	53.3
110-440-5320 WORKER'S COMP	.13	80.07	160.00	79.93	50.0
110-440-5350 UNEMPLOYMENT	.00	.00	468.00	468.00	.0
110-440-5410 HEALTH INSURANCE	263.21	700.96	1,144.00	443.04	61.3
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	129.58	833.83	1,916.00	1,082.17	43.5
TOTAL PERSONAL SERVICES	1,052.81	5,861.13	11,645.00	5,783.87	50.3
<u>MATERIALS & SERVICES</u>					
110-440-6112 LEGAL SERVICES	671.51	2,976.40	.00	(2,976.40)	.0
110-440-6116 ENGINEERING SERVICES	170.00	6,665.65	30,000.00	23,334.35	22.2
110-440-6117 PLANNING SERVICES	.00	2,061.18	25,000.00	22,938.82	8.2
110-440-6122 IT SERVICES	.00	.00	360.00	360.00	.0
110-440-6128 OTHER CONTRACT SERVICES	.00	10,000.00	12,000.00	2,000.00	83.3
110-440-6210 INSURANCE & BONDS	.00	.00	371.00	371.00	.0
110-440-6220 POSTAGE, PRINTING, PUBLICATION	2.64	27.36	200.00	172.64	13.7
110-440-6225 SOFTWARE & SUBSCRIPTIONS	19.45	86.85	.00	(86.85)	.0
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	.00	28.16	.00	(28.16)	.0
110-440-6238 BANK SERVICE CHARGES	30.59	95.01	.00	(95.01)	.0
110-440-6290 MISCELLANEOUS	.00	6.13	.00	(6.13)	.0
TOTAL MATERIALS & SERVICES	894.19	21,946.74	67,931.00	45,984.26	32.3
TOTAL COMMUNITY DEVELOPMENT	1,947.00	27,807.87	79,576.00	51,768.13	35.0
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	1,790.16	11,605.75	21,482.00	9,876.25	54.0
110-450-5156 TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20	45.2
110-450-5158 MAINTENANCE WORKER I	149.03	1,008.18	2,306.00	1,297.82	43.7
110-450-5315 SOCIAL SECURITY/MEDICARE	148.36	994.71	1,885.00	890.29	52.8
110-450-5320 WORKER'S COMP	.92	1,291.86	1,026.00	(265.86)	125.9
110-450-5350 UNEMPLOYMENT	.00	.00	1,560.00	1,560.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	409.94	2,666.57	6,391.00	3,724.43	41.7
TOTAL PERSONAL SERVICES	2,498.41	17,955.87	35,511.00	17,555.13	50.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	.00	.00	1,356.00	1,356.00	.0
110-450-6128	39.98	340.26	9,800.00	9,459.74	3.5
110-450-6210	.00	994.07	10.00	(984.07)	9940.7
110-450-6220	.00	1,265.11	372.00	(893.11)	340.1
110-450-6225	47.11	7,800.77	.00	(7,800.77)	.0
110-450-6230	35.13	128.75	1,816.00	1,687.25	7.1
110-450-6234	12.50	433.76	3,310.00	2,876.24	13.1
110-450-6238	1.02	2.59	200.00	197.41	1.3
110-450-6240	.00	143.21	1,132.00	988.79	12.7
110-450-6290	.00	.00	450.00	450.00	.0
110-450-6320	.00	281.25	500.00	218.75	56.3
110-450-6334	.00	722.15	749.00	26.85	96.4
110-450-6420	71.53	928.73	1,540.00	611.27	60.3
110-450-6425	111.33	582.00	492.00	(90.00)	118.3
110-450-6430	178.07	973.23	1,605.00	631.77	60.6
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	.00	864.23	1,000.00	135.77	86.4
110-450-6780	157.17	9,741.90	.00	(9,741.90)	.0
TOTAL MATERIALS & SERVICES	653.84	25,202.01	25,382.00	179.99	99.3
<u>CAPITAL OUTLAY</u>					
110-450-8335	.00	.00	3,200.00	3,200.00	.0
110-450-8375	.00	.00	6,000.00	6,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	9,200.00	9,200.00	.0
TOTAL LIBRARY	3,152.25	43,157.88	70,093.00	26,935.12	61.6
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	396.48	2,570.42	4,780.00	2,209.58	53.8
110-460-5315	30.32	196.58	516.00	319.42	38.1
110-460-5320	.08	50.36	137.00	86.64	36.8
110-460-5350	.00	.00	303.00	303.00	.0
110-460-5410	118.79	313.07	519.00	205.93	60.3
110-460-5450	83.82	543.41	1,239.00	695.59	43.9
TOTAL PERSONAL SERVICES	629.49	3,673.84	7,494.00	3,820.16	49.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	85.75	500.00	414.25	17.2
110-460-6220 POSTAGE, PRINTING, PUBLICATION	5.01	95.88	.00	(95.88)	.0
110-460-6225 SOFTWARE & SUBSCRIPTIONS	2.60	2.60	.00	(2.60)	.0
110-460-6234 GENERAL SUPPLIES	.00	28.16	100.00	71.84	28.2
110-460-6238 BANK SERVICE CHARGES	.57	2.54	100.00	97.46	2.5
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
110-460-6540 DOG/CAT CONTROL	.00	96.11	100.00	3.89	96.1
TOTAL MATERIALS & SERVICES	8.18	311.04	1,900.00	1,588.96	16.4

TOTAL CODE ENFORCEMENT	637.67	3,984.88	9,394.00	5,409.12	42.4
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TOURISM

MATERIALS & SERVICES

110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
110-470-6224 MARKETING	300.00	300.00	500.00	200.00	60.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	62.45	366.76	5,936.00	5,569.24	6.2
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	362.45	666.76	10,586.00	9,919.24	6.3

TOTAL TOURISM	362.45	666.76	10,586.00	9,919.24	6.3
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	396.48	2,570.42	4,780.00	2,209.58	53.8
110-480-5114 CITY CLERK	199.38	1,292.60	2,393.00	1,100.40	54.0
110-480-5220 OVERTIME	.00	10.35	35.00	24.65	29.6
110-480-5315 SOCIAL SECURITY/MEDICARE	45.58	296.29	552.00	255.71	53.7
110-480-5320 WORKER'S COMP	.15	99.85	129.00	29.15	77.4
110-480-5350 UNEMPLOYMENT	.00	.00	458.00	458.00	.0
110-480-5410 HEALTH INSURANCE	357.49	944.77	1,565.00	620.23	60.4
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	125.98	818.89	1,869.00	1,050.11	43.8
TOTAL PERSONAL SERVICES	1,125.06	6,033.17	11,781.00	5,747.83	51.2
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	750.00	1,250.00	500.00	60.0
110-480-6121 BAILIFF CONTRACT	63.34	190.02	1,500.00	1,309.98	12.7
110-480-6128 OTHER CONTRACT SERVICES	222.47	888.33	1,000.00	111.67	88.8
110-480-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	109.00	109.00	.0
110-480-6225 SOFTWARE & SUBSCRIPTIONS	2.60	2.60	.00	(2.60)	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	.00	28.16	.00	(28.16)	.0
110-480-6238 BANK SERVICE CHARGES	2.78	31.73	150.00	118.27	21.2
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	291.19	2,213.84	5,112.00	2,898.16	43.3
TOTAL MUNICIPAL COURT	1,416.25	8,247.01	16,893.00	8,645.99	48.8
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	11,396.00	11,396.00	.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	.00	8,904.00	8,904.00	.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	5,103.70	145,041.00	139,937.30	3.5
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	4,593.28	85,184.00	80,590.72	5.4
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	11,255.00	11,255.00	.0
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	.00	8,794.00	8,794.00	.0
110-800-7513 LOAN INTEREST - OEDD LIBRARY	.00	1,227.29	9,740.00	8,512.71	12.6
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	1,104.55	6,135.00	5,030.45	18.0
TOTAL DEBT SERVICES	.00	12,028.82	286,449.00	274,420.18	4.2
TOTAL DEBT SERVICE	.00	12,028.82	286,449.00	274,420.18	4.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	24,088.56	223,504.61	1,142,907.00	919,402.39	19.6
NET REVENUE OVER EXPENDITURES	(7,635.53)	56,991.88	(70,462.00)	(127,453.88)	80.9

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2023

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	53,943.07	
	TOTAL ASSETS		53,943.07

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	216.65	
220-2210	PAYROLL TAXES PAYABLE	117.08	
220-2245	HEALTH INSURANCE PAYABLE	154.32	
220-2250	RETIREMENT PAYABLE	94.36	
220-2255	DEFERRED COMP PAYABLE	18.28	
	TOTAL LIABILITIES		600.69

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	68,792.87	
	REVENUE OVER EXPENDITURES - YTD	(15,450.49)	
	BALANCE - CURRENT DATE	(15,450.49)	
	TOTAL FUND EQUITY		53,342.38
	TOTAL LIABILITIES AND EQUITY		53,943.07

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	.79	5.91	10.00	4.09	59.1
TOTAL INVESTMENT EARNINGS	.79	5.91	10.00	4.09	59.1
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	89.60	3,415.57	80,000.00	76,584.43	4.3
220-335-4358 ELECTRICAL PERMIT FEES	.00	1,705.76	7,143.00	5,437.24	23.9
TOTAL LICENSES & PERMITS	89.60	5,121.33	87,143.00	82,021.67	5.9
TOTAL FUND REVENUE	90.39	5,127.24	87,153.00	82,025.76	5.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110	158.60	1,028.20	1,912.00	883.80	53.8
220-490-5114	199.38	1,292.60	2,393.00	1,100.40	54.0
220-490-5150	337.40	2,187.40	4,049.00	1,861.60	54.0
220-490-5220	23.36	112.55	339.00	226.45	33.2
220-490-5315	55.00	353.58	665.00	311.42	53.2
220-490-5320	.17	119.66	155.00	35.34	77.2
220-490-5350	.00	.00	550.00	550.00	.0
220-490-5410	526.82	1,403.24	2,294.00	890.76	61.2
220-490-5450	151.94	976.81	2,255.00	1,278.19	43.3
	<u>1,452.67</u>	<u>7,474.04</u>	<u>14,612.00</u>	<u>7,137.96</u>	<u>51.2</u>
<u>MATERIALS & SERVICES</u>					
220-490-6110	.00	303.75	1,035.00	731.25	29.4
220-490-6114	127.40	637.00	.00	(637.00)	.0
220-490-6122	.00	.00	1,295.00	1,295.00	.0
220-490-6128	.00	6.13	.00	(6.13)	.0
220-490-6150	187.50	6,060.15	60,000.00	53,939.85	10.1
220-490-6152	81.00	1,821.00	5,000.00	3,179.00	36.4
220-490-6220	.00	25.37	.00	(25.37)	.0
220-490-6225	25.18	113.40	.00	(113.40)	.0
220-490-6230	.00	30.39	.00	(30.39)	.0
220-490-6238	.83	31.77	300.00	268.23	10.6
220-490-6420	15.39	193.66	500.00	306.34	38.7
220-490-6425	23.98	130.03	500.00	369.97	26.0
220-490-6430	7.13	41.60	300.00	258.40	13.9
220-490-6435	.00	.00	300.00	300.00	.0
220-490-6524	.00	2,858.40	8,190.00	5,331.60	34.9
220-490-6525	.00	851.04	1,061.00	209.96	80.2
	<u>468.41</u>	<u>13,103.69</u>	<u>78,481.00</u>	<u>65,377.31</u>	<u>16.7</u>
	<u>1,921.08</u>	<u>20,577.73</u>	<u>93,093.00</u>	<u>72,515.27</u>	<u>22.1</u>

OTHER REQUIREMENTS

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 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	1,921.08	20,577.73	153,088.00	132,510.27	13.4
NET REVENUE OVER EXPENDITURES	(1,830.69)	(15,450.49)	(65,935.00)	(50,484.51)	(23.4)

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2023

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	99,223.62	
230-1115	CASH IN BANK - LGIP	92,803.42	
230-1510	ACCOUNTS RECEIVABLE	43,202.17	
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		2,660,637.88

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,543.03	
230-2210	PAYROLL TAXES PAYABLE	1,736.26	
230-2245	HEALTH INSURANCE PAYABLE	2,453.69	
230-2250	RETIREMENT PAYABLE	1,464.27	
230-2255	DEFERRED COMP PAYABLE	192.37	
230-2520	UTILITY DEPOSITS	41,860.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	992,440.97	
	TOTAL LIABILITIES		1,044,800.59

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	145,850.94	
	BALANCE - CURRENT DATE	145,850.94	
	TOTAL FUND EQUITY		1,615,837.29
	TOTAL LIABILITIES AND EQUITY		2,660,637.88

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	227.54	255.05	273.00	17.95	93.4
TOTAL INVESTMENT EARNINGS	227.54	255.05	273.00	17.95	93.4
<u>OPERATING GRANTS</u>					
230-325-4151 WATER - OPERATING GRANTS	1,699.00	1,699.00	.00	(1,699.00)	.0
TOTAL OPERATING GRANTS	1,699.00	1,699.00	.00	(1,699.00)	.0
<u>CAPITAL GRANTS</u>					
230-328-4162 WATER - CAPITAL GRANTS	.00	.00	306,420.00	306,420.00	.0
TOTAL CAPITAL GRANTS	.00	.00	306,420.00	306,420.00	.0
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	.00	.00	3,750.00	3,750.00	.0
TOTAL LICENSES & PERMITS	.00	.00	3,750.00	3,750.00	.0
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	35,027.10	344,637.96	527,651.00	183,013.04	65.3
230-340-4426 BULK WATER SALES	219.97	15,176.34	.00	(15,176.34)	.0
230-340-4435 FIRE HYDRANT FEE	403.97	2,739.33	4,595.00	1,855.67	59.6
230-340-4440 BACKFLOW TESTING	.00	.00	1,500.00	1,500.00	.0
TOTAL CHARGES FOR SERVICE	35,651.04	362,553.63	533,746.00	171,192.37	67.9
<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	272.50	1,772.50	3,270.00	1,497.50	54.2
230-385-4895 MISCELLANEOUS REVENUE	.00	4,488.22	1,500.00	(2,988.22)	299.2
TOTAL MISELLANEOUS REVENUE	272.50	6,260.72	4,770.00	(1,490.72)	131.3

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN</u>						
230-390-4940	TRANSFER FROM SEWER FUND	.00	.00	30,000.00	30,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	30,000.00	30,000.00	.0
	TOTAL FUND REVENUE	37,850.08	370,768.40	948,959.00	578,190.60	39.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	13,623.31	25,336.00	11,712.69	53.8
230-490-5114 CITY CLERK	1,595.06	10,340.93	19,141.00	8,800.07	54.0
230-490-5150 PUBLIC WORKS DIRECTOR	2,766.74	17,937.04	33,201.00	15,263.96	54.0
230-490-5152 UTILITY WORKER I	3,471.20	22,097.34	41,654.00	19,556.66	53.1
230-490-5156 TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20	45.2
230-490-5158 MAINTENANCE WORKER I	223.52	1,512.16	3,459.00	1,946.84	43.7
230-490-5220 OVERTIME	769.79	4,629.74	8,022.00	3,392.26	57.7
230-490-5315 SOCIAL SECURITY/MEDICARE	835.97	5,395.47	10,073.00	4,677.53	53.6
230-490-5320 WORKER'S COMP	3.37	2,273.46	3,848.00	1,574.54	59.1
230-490-5350 UNEMPLOYMENT	.00	.00	8,340.00	8,340.00	.0
230-490-5410 HEALTH INSURANCE	7,811.63	21,819.89	35,915.00	14,095.11	60.8
230-490-5450 PUBLIC EMPLOYEES RETIREMENT	2,344.03	14,861.66	34,142.00	19,280.34	43.5
TOTAL PERSONAL SERVICES	21,922.67	114,879.80	223,992.00	109,112.20	51.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	.00	1,518.75	6,206.00	4,687.25	24.5
230-490-6112	.00	58.27	.00	(58.27)	.0
230-490-6114	637.00	3,640.00	8,894.00	5,254.00	40.9
230-490-6116	.00	4,858.50	30,500.00	25,641.50	15.9
230-490-6122	.00	.00	7,908.00	7,908.00	.0
230-490-6128	765.00	1,359.98	2,501.00	1,141.02	54.4
230-490-6210	.00	14,381.31	12,276.00	(2,105.31)	117.2
230-490-6220	.00	693.20	4,525.00	3,831.80	15.3
230-490-6225	414.30	2,804.08	.00	(2,804.08)	.0
230-490-6230	53.80	259.16	1,250.00	990.84	20.7
230-490-6234	.00	179.27	.00	(179.27)	.0
230-490-6238	346.87	2,540.59	6,900.00	4,359.41	36.8
230-490-6240	.00	447.99	2,270.00	1,822.01	19.7
230-490-6245	75.00	988.17	.00	(988.17)	.0
230-490-6290	.00	345.48	1,500.00	1,154.52	23.0
230-490-6320	.00	.00	5,500.00	5,500.00	.0
230-490-6324	382.00	11,469.42	15,550.00	4,080.58	73.8
230-490-6330	.00	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	77.50	413.82	1,680.00	1,266.18	24.6
230-490-6425	68.51	409.69	1,180.00	770.31	34.7
230-490-6430	1,541.20	9,757.64	19,930.00	10,172.36	49.0
230-490-6435	76.86	383.66	1,090.00	706.34	35.2
230-490-6440	330.23	1,646.95	3,800.00	2,153.05	43.3
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	489.03	3,427.06	7,250.00	3,822.94	47.3
230-490-6750	2,747.28	15,555.69	22,100.00	6,544.31	70.4
230-490-6755	50.40	1,352.60	4,200.00	2,847.40	32.2
230-490-6758	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	8,054.98	91,078.60	202,330.00	111,251.40	45.0
TOTAL NON-DEPARTMENTAL	29,977.65	205,958.40	426,322.00	220,363.60	48.3
<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	316,420.00	316,420.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	416,420.00	416,420.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	416,420.00	416,420.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
230-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	5,218.17	5,219.00	.83 100.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	17,939.00	17,939.00 .0
230-800-7125	LOAN PRINCIPAL - L21001	.00	7,811.33	7,812.00	.67 100.0
230-800-7126	LOAN PRINCIPAL - SEWER FUND	.00	.00	11,932.00	11,932.00 .0
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	21,442.00	21,442.00 .0
230-800-7525	LOAN INTEREST - L21001	.00	3,725.23	3,726.00	.77 100.0
230-800-7526	LOAN INTEREST - SEWER FUND	.00	.00	5,600.00	5,600.00 .0
	TOTAL DEBT SERVICES	.00	18,959.06	75,875.00	56,915.94 25.0
	TOTAL DEBT SERVICE	.00	18,959.06	75,875.00	56,915.94 25.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
230-900-9140	TRANSFER TO SEWER FUND	.00	.00	20,342.00	20,342.00 .0
230-900-9590	CONTINGENCY	.00	.00	20,000.00	20,000.00 .0
	TOTAL OTHER REQUIREMENTS	.00	.00	40,342.00	40,342.00 .0
	TOTAL OTHER REQUIREMENTS	.00	.00	40,342.00	40,342.00 .0
	TOTAL FUND EXPENDITURES	29,977.65	224,917.46	958,959.00	734,041.54 23.5
	NET REVENUE OVER EXPENDITURES	7,872.43	145,850.94	(10,000.00)	(155,850.94) 1458.5

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2023

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	102,925.67	
240-1115	CASH IN BANK - LGIP	163,053.38	
240-1510	ACCOUNTS RECEIVABLE	41,197.44	
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		2,272,440.10

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,543.04	
240-2210	PAYROLL TAXES PAYABLE	1,736.27	
240-2245	HEALTH INSURANCE PAYABLE	2,453.69	
240-2250	RETIREMENT PAYABLE	1,464.26	
240-2255	DEFERRED COMP PAYABLE	192.37	
240-2750	LONG TERM DEBT	481,238.21	
	TOTAL LIABILITIES		490,627.84

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	65,367.99	
	BALANCE - CURRENT DATE	65,367.99	
	TOTAL FUND EQUITY		1,781,812.26
	TOTAL LIABILITIES AND EQUITY		2,272,440.10

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	617.38	2,395.98	1,000.00	(1,395.98)	239.6
TOTAL INVESTMENT EARNINGS	617.38	2,395.98	1,000.00	(1,395.98)	239.6
<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	39,619.47	270,619.91	483,366.00	212,746.09	56.0
240-340-4426 BULK GREY WATER DISPOSAL	.00	40,706.50	.00	(40,706.50)	.0
TOTAL CHARGES FOR SERVICE	39,619.47	311,326.41	483,366.00	172,039.59	64.4
<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	262.50	1,687.50	1,500.00	(187.50)	112.5
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	262.50	1,687.50	2,000.00	312.50	84.4
<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 6 MONTHS ENDING DECEMBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	40,499.35	316,142.89	673,641.00	357,498.11	46.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	13,623.31	25,336.00	11,712.69	53.8
240-490-5114	1,595.06	10,340.93	19,141.00	8,800.07	54.0
240-490-5150	2,766.74	17,937.04	33,201.00	15,263.96	54.0
240-490-5152	3,471.20	22,097.32	41,654.00	19,556.68	53.1
240-490-5156	.00	388.80	861.00	472.20	45.2
240-490-5158	223.52	1,512.16	3,459.00	1,946.84	43.7
240-490-5220	769.80	4,629.74	8,022.00	3,392.26	57.7
240-490-5315	835.93	5,395.37	10,073.00	4,677.63	53.6
240-490-5320	3.37	2,273.46	3,865.00	1,591.54	58.8
240-490-5350	.00	.00	8,340.00	8,340.00	.0
240-490-5410	7,811.64	21,819.82	35,915.00	14,095.18	60.8
240-490-5450	2,310.11	14,827.69	34,142.00	19,314.31	43.4
TOTAL PERSONAL SERVICES	21,888.73	114,845.64	224,009.00	109,163.36	51.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	1,518.75	6,206.00	4,687.25	24.5
240-490-6112	.00	310.97	.00	(310.97)	.0
240-490-6114	637.00	3,367.00	8,894.00	5,527.00	37.9
240-490-6116	1,920.00	17,616.50	25,000.00	7,383.50	70.5
240-490-6122	.00	.00	6,000.00	6,000.00	.0
240-490-6128	.00	1,494.98	4,701.00	3,206.02	31.8
240-490-6210	.00	13,031.90	11,672.00	(1,359.90)	111.7
240-490-6220	.00	693.18	2,700.00	2,006.82	25.7
240-490-6225	414.30	2,017.38	.00	(2,017.38)	.0
240-490-6230	53.80	259.16	750.00	490.84	34.6
240-490-6238	366.33	2,016.89	4,000.00	1,983.11	50.4
240-490-6240	.00	805.00	2,770.00	1,965.00	29.1
240-490-6245	.00	13.18	.00	(13.18)	.0
240-490-6290	.00	.00	500.00	500.00	.0
240-490-6320	.00	.00	5,000.00	5,000.00	.0
240-490-6324	.00	882.46	9,300.00	8,417.54	9.5
240-490-6330	3,225.00	13,098.93	15,000.00	1,901.07	87.3
240-490-6334	.00	86.65	12,000.00	11,913.35	.7
240-490-6420	608.47	5,858.42	11,256.00	5,397.58	52.1
240-490-6425	616.59	3,687.21	8,860.00	5,172.79	41.6
240-490-6430	1,375.80	12,032.43	25,500.00	13,467.57	47.2
240-490-6435	137.98	845.78	1,660.00	814.22	51.0
240-490-6440	122.29	606.90	3,225.00	2,618.10	18.8
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	136.98	1,105.65	3,150.00	2,044.35	35.1
240-490-6712	3.80	4,668.46	2,100.00	(2,568.46)	222.3
240-490-6750	853.13	6,059.19	22,315.00	16,255.81	27.2
240-490-6755	568.80	6,325.20	17,220.00	10,894.80	36.7
240-490-6758	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	11,040.27	98,498.53	226,179.00	127,680.47	43.6
TOTAL NON-DEPARTMENTAL	32,929.00	213,344.17	450,188.00	236,843.83	47.4
<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 6 MONTHS ENDING DECEMBER 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	23,981.00	23,981.00	.00 100.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	5,218.17	5,219.00	.83 100.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	.00	.00	7,172.00	7,172.00 .0
240-800-7510	LOAN INTEREST - G02002	.00	6,027.23	6,028.00	.77 100.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,573.00	8,573.00 .0
TOTAL DEBT SERVICES		.00	37,430.73	53,178.00	15,747.27 70.4
TOTAL DEBT SERVICE		.00	37,430.73	53,178.00	15,747.27 70.4
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
240-900-9130	TRANSFER TO WATER FUND	.00	.00	30,000.00	30,000.00 .0
240-900-9590	CONTINGENCY	.00	.00	77,425.00	77,425.00 .0
240-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	39,157.00	39,157.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	146,582.00	146,582.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	146,582.00	146,582.00 .0
TOTAL FUND EXPENDITURES		32,929.00	250,774.90	779,948.00	529,173.10 32.2
NET REVENUE OVER EXPENDITURES		7,570.35	65,367.99	(106,307.00)	(171,674.99) 61.5

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2023

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	51,877.63	
312-1115	CASH IN BANK - LGIP	79,035.05	
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		2,065,379.63

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	394.37	
312-2210	PAYROLL TAXES PAYABLE	201.22	
312-2245	HEALTH INSURANCE PAYABLE	238.06	
312-2250	RETIREMENT PAYABLE	165.30	
312-2255	DEFERRED COMP PAYABLE	23.26	
312-2750	LONG TERM DEBT	76,252.54	
	TOTAL LIABILITIES		77,274.75

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	(913.39)	
	BALANCE - CURRENT DATE	(913.39)	
	TOTAL FUND EQUITY		1,988,104.88
	TOTAL LIABILITIES AND EQUITY		2,065,379.63

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	332.80	1,459.94	200.00	(1,259.94)	730.0
TOTAL INVESTMENT EARNINGS	332.80	1,459.94	200.00	(1,259.94)	730.0
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE HWY STREET TAX	8,665.70	48,746.12	80,000.00	31,253.88	60.9
TOTAL INTERGOVERNMENTAL	8,665.70	48,746.12	80,000.00	31,253.88	60.9
<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	8,998.50	50,206.06	350,304.00	300,097.94	14.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	2,570.42	4,780.00	2,209.58	53.8
312-490-5150 PUBLIC WORKS DIRECTOR	337.40	2,187.40	4,049.00	1,861.60	54.0
312-490-5152 UTILITY WORKER I	408.36	2,599.76	4,900.00	2,300.24	53.1
312-490-5156 TEMPORARY/ SEASONAL	.00	777.60	1,722.00	944.40	45.2
312-490-5220 OVERTIME	91.38	538.56	922.00	383.44	58.4
312-490-5315 SOCIAL SECURITY/MEDICARE	94.41	663.73	1,253.00	589.27	53.0
312-490-5320 WORKER'S COMP	.32	596.62	721.00	124.38	82.8
312-490-5350 UNEMPLOYMENT	.00	.00	1,038.00	1,038.00	.0
312-490-5410 HEALTH INSURANCE	747.59	2,112.84	3,477.00	1,364.16	60.8
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	260.77	1,669.21	4,245.00	2,575.79	39.3
TOTAL PERSONAL SERVICES	2,336.71	13,716.14	27,107.00	13,390.86	50.6
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	303.75	1,035.00	731.25	29.4
312-490-6112 LEGAL SERVICES	.00	12,057.44	.00	(12,057.44)	.0
312-490-6114 FINANCIAL SERVICES	127.40	1,092.00	3,558.00	2,466.00	30.7
312-490-6116 ENGINEERING SERVICES	.00	1,800.00	20,000.00	18,200.00	9.0
312-490-6122 IT SERVICES	.00	.00	220.00	220.00	.0
312-490-6128 OTHER CONTRACT SERVICES	.00	367.18	10,000.00	9,632.82	3.7
312-490-6210 INSURANCE & BONDS	.00	4,989.87	4,263.00	(726.87)	117.1
312-490-6225 SOFTWARE & SUBSCRIPTIONS	86.44	415.56	.00	(415.56)	.0
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	.00	28.27	.00	(28.27)	.0
312-490-6234 GENERAL SUPPLIES	.00	17.81	500.00	482.19	3.6
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	1,810.00	5,037.49	10,000.00	4,962.51	50.4
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	957.58	5,928.38	14,800.00	8,871.62	40.1
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	2,981.42	32,231.75	70,426.00	38,194.25	45.8
TOTAL NON-DEPARTMENTAL	5,318.13	45,947.89	97,533.00	51,585.11	47.1
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	3,501.63	3,541.00	39.37	98.9
312-800-7525 LOAN INTEREST - L21001	.00	1,669.93	1,670.00	.07	100.0
TOTAL DEBT SERVICES	.00	5,171.56	5,211.00	39.44	99.2
TOTAL DEBT SERVICE	.00	5,171.56	5,211.00	39.44	99.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	97,177.00	97,177.00	.0
312-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	8,796.00	8,796.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL FUND EXPENDITURES	5,318.13	51,119.45	483,717.00	432,597.55	10.6
NET REVENUE OVER EXPENDITURES	3,680.37	(913.39)	(133,413.00)	(132,499.61)	(.7)

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2023

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		7,739.82
	TOTAL ASSETS		<u>7,739.82</u>

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,758.71
	REVENUE OVER EXPENDITURES - YTD	(6,018.89)	
	BALANCE - CURRENT DATE		<u>(6,018.89)</u>
	TOTAL FUND EQUITY		<u>7,739.82</u>
	TOTAL LIABILITIES AND EQUITY		<u>7,739.82</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.11	.98	10.00	9.02	9.8
TOTAL INVESTMENT EARNINGS	.11	.98	10.00	9.02	9.8
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	.00	551.00	.00	(551.00)	.0
TOTAL OTHER REVENUE	.00	551.00	.00	(551.00)	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	.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	.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	.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	.11	3,309.17	8,080.00	4,770.83	41.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	.00	.00	700.00	700.00	.0
314-490-6220	.00	.00	100.00	100.00	.0
314-490-6225	27.57	137.87	.00	(137.87)	.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	480.00	1,000.00	520.00	48.0
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	9,328.06	16,350.00	7,021.94	57.1
TOTAL NON-DEPARTMENTAL	107.57	9,328.06	16,350.00	7,021.94	57.1
<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	9,328.06	18,123.00	8,794.94	51.5
NET REVENUE OVER EXPENDITURES	(107.46)	(6,018.89)	(10,043.00)	(4,024.11)	(59.9)

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2023

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	13,491.35	
410-1115	CASH IN BANK - LGIP	93,322.80	
	TOTAL ASSETS		<u>106,814.15</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	105,231.59	
	REVENUE OVER EXPENDITURES - YTD	1,582.56	
	BALANCE - CURRENT DATE	1,582.56	
	TOTAL FUND EQUITY		<u>106,814.15</u>
	TOTAL LIABILITIES AND EQUITY		<u>106,814.15</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
410-315-4125 INTEREST EARNED	376.98	1,582.56	200.00	(1,382.56)	791.3
TOTAL INVESTMENT EARNINGS	376.98	1,582.56	200.00	(1,382.56)	791.3
<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	376.98	1,582.56	1,204.00	(378.56)	131.4

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 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
	376.98	1,582.56	(100,514.00)	(102,096.56)	1.6

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2023

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	14,079.68	
412-1115	CASH IN BANK - LGIP	68,995.04	
	TOTAL ASSETS		<u>83,074.72</u>

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	81,857.73	
	REVENUE OVER EXPENDITURES - YTD	1,216.99	
	BALANCE - CURRENT DATE	1,216.99	
	TOTAL FUND EQUITY		<u>83,074.72</u>
	TOTAL LIABILITIES AND EQUITY		<u>83,074.72</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
412-315-4125	INTEREST EARNED	284.00	1,216.99	150.00	(1,066.99)	811.3
	TOTAL INVESTMENT EARNINGS	284.00	1,216.99	150.00	(1,066.99)	811.3
<u>SDC REVENUE</u>						
412-345-4512	TRANSPORTATION SDC	.00	.00	592.00	592.00	.0
	TOTAL SDC REVENUE	.00	.00	592.00	592.00	.0
	TOTAL FUND REVENUE	284.00	1,216.99	742.00	(474.99)	164.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	284.00	1,216.99	(69,965.00)	(71,181.99)	1.7

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2023

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	16,675.60	
430-1115	CASH IN BANK - LGIP	429,805.11	
	TOTAL ASSETS		446,480.71

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	438,834.75	
	REVENUE OVER EXPENDITURES - YTD	7,645.96	
	BALANCE - CURRENT DATE	7,645.96	
	TOTAL FUND EQUITY		446,480.71
	TOTAL LIABILITIES AND EQUITY		446,480.71

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
430-315-4125 INTEREST EARNED	1,803.08	7,885.96	500.00	(7,385.96)	1577.2
TOTAL INVESTMENT EARNINGS	1,803.08	7,885.96	500.00	(7,385.96)	1577.2
<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	1,803.08	7,885.96	75,148.00	67,262.04	10.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
430-490-6128 OTHER CONTRACT SERVICES	.00	240.00	.00	(240.00)	.0
TOTAL MATERIALS & SERVICES	.00	240.00	.00	(240.00)	.0
TOTAL NON-DEPARTMENTAL	.00	240.00	.00	(240.00)	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
430-900-9893 RESERVED FOR FUTURE USE - WATE	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL FUND EXPENDITURES	.00	240.00	425,520.00	425,280.00	.1
NET REVENUE OVER EXPENDITURES	1,803.08	7,645.96	(350,372.00)	(358,017.96)	2.2

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2023

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	19,018.09	
440-1115	CASH IN BANK - LGIP	91,932.44	
	TOTAL ASSETS		<u>110,950.53</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	140,993.01	
	REVENUE OVER EXPENDITURES - YTD	(30,042.48)	
	BALANCE - CURRENT DATE	(30,042.48)	
	TOTAL FUND EQUITY		<u>110,950.53</u>
	TOTAL LIABILITIES AND EQUITY		<u>110,950.53</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
440-315-4125	INTEREST EARNED	394.43	1,766.04	500.00	(1,266.04)	353.2
	TOTAL INVESTMENT EARNINGS	394.43	1,766.04	500.00	(1,266.04)	353.2
<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	394.43	2,837.04	1,571.00	(1,266.04)	180.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	11,801.51	32,879.52	62,000.00	29,120.48	53.0
TOTAL MATERIALS & SERVICES	11,801.51	32,879.52	62,000.00	29,120.48	53.0
TOTAL NON-DEPARTMENTAL	11,801.51	32,879.52	62,000.00	29,120.48	53.0
<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	11,801.51	32,879.52	119,733.00	86,853.48	27.5
NET REVENUE OVER EXPENDITURES	(11,407.08)	(30,042.48)	(118,162.00)	(88,119.52)	(25.4)

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2023

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	15,519.61	
445-1115	CASH IN BANK - LGIP	71,071.96	
	TOTAL ASSETS		<u>86,591.57</u>

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	85,325.00	
	REVENUE OVER EXPENDITURES - YTD	1,266.57	
	BALANCE - CURRENT DATE	1,266.57	
	TOTAL FUND EQUITY		<u>86,591.57</u>
	TOTAL LIABILITIES AND EQUITY		<u>86,591.57</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	294.00	1,266.57	200.00	(1,066.57)	633.3
TOTAL INVESTMENT EARNINGS	294.00	1,266.57	200.00	(1,066.57)	633.3
<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	294.00	1,266.57	1,200.00	(66.57)	105.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	294.00	1,266.57	(81,177.00)	(82,443.57)	1.6

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2023

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,403.13	
520-1115	CASH IN BANK - LGIP	31,704.41	
		31,704.41	
	TOTAL ASSETS		41,107.54

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	40,351.72	
	REVENUE OVER EXPENDITURES - YTD	755.82	
		755.82	
	BALANCE - CURRENT DATE	755.82	
	TOTAL FUND EQUITY		41,107.54
	TOTAL LIABILITIES AND EQUITY		41,107.54

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
520-315-4125 INTEREST EARNED	152.56	755.82	500.00	(255.82)	151.2
TOTAL INVESTMENT EARNINGS	152.56	755.82	500.00	(255.82)	151.2
TOTAL FUND REVENUE	152.56	755.82	500.00	(255.82)	151.2

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 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	152.56	755.82	(40,007.00)	(40,762.82)	1.9

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2023

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,754.89	
521-1115	CASH IN BANK - LGIP	10,568.10	
	TOTAL ASSETS		16,322.99

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,070.81	
	REVENUE OVER EXPENDITURES - YTD	252.18	
	BALANCE - CURRENT DATE	252.18	
	TOTAL FUND EQUITY		16,322.99
	TOTAL LIABILITIES AND EQUITY		16,322.99

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
521-315-4125 INTEREST EARNED	50.89	252.18	200.00	(52.18)	126.1
TOTAL INVESTMENT EARNINGS	50.89	252.18	200.00	(52.18)	126.1
TOTAL FUND REVENUE	50.89	252.18	200.00	(52.18)	126.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 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	50.89	252.18	(16,022.00)	(16,274.18)	1.6



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

To: Mayor Bennett and City Council
From: Jeremy Caudle, City Administrator
Date: Monday, February 5, 2024
Re: Administrator's report for January

MEMO

This City Administrator's report covers activities since the December 19, 2023 regular meeting. A summary of major activities is as follows:

Budget kickoff

- Held a budget kick-off meeting with staff. Department budget requests are due by February 19.
- My plan is to spend February and March preparing the recommended budget with the first Budget Committee meeting targeted for 4/3/24.

RAIN survey

- RAIN conducted a survey from November to January to understand the community's needs for entrepreneurship consulting services.
- Some conclusions that I reached from the survey include:
 - Lack of startup capital is the largest barrier to starting a business.
 - RAIN has a bigger reach than I thought, with nearly 94 respondents stating that they've worked with RAIN in the past.
 - Interest is high in participating in training through RAIN.
 - Weekends are the most popular days for training. This contrasts with the current mentor that occur once a month during a weekday afternoon.

Wastewater facilities plan

- Met with Civil West Engineering to review the plan. They are scheduled to present the plan to you at your 3/5/24 meeting. Also at this meeting, we discussed a rulemaking notice from DEQ regarding total maximum daily loads for temperature impairments in the Willamette Subbasins. Civil West Engineering identified what they believe to be calculation errors, and I authorized them to submit comments on the proposed rule on the city's behalf.
- Following adoption of the wastewater facilities plan, I anticipate requesting City Council approval of a scope of work with Civil West Engineering to adjust the wastewater system

development charge. This project would be to what we did last spring with the water and parks SDCs.

- Civil West Engineering advises waiting on completing the rate study until adoption of the wastewater facilities plan and new wastewater SDC. The reason is that the adopted wastewater capital improvements plan will affect the recommended rates, as well as the long-term financial plan for this utility.

Cybersecurity grant

- At the November 16, 2023 meeting, I discussed funding opportunities through the Oregon Department of Emergency Management's "State and Local Cybersecurity Grant Program." At the time, LCOG was preparing a multi-agency application, and they approached the city about joining the application process. Their proposal for the city included three priorities. The first is migrating our domain to .gov. The program requires this if the agency hasn't already migrated its domain to .gov. The second is a subscription to a local and cloud off-site data backup service. The grant will pay for the first two years. After that, the city would need to pay \$7,620 per year, compared to the current \$600 annually. This service would allow for recovery and business continuity in case of disasters or cyber-attacks, and it would allow us to run our servers in the cloud, if needed. The third priority is Office 365 hardening. This involves implementing policies, configurations, and settings in Office 365 that reduce risk to the greatest extent possible. LCOG estimates that this will take 30 hours, which is not something they can do under our current managed services agreement with them.
- At LCOG's request, Mayor Bennett signed a letter (appended to this report) indicating the city's interest in participating in the program.
- I will keep you informed as the application moves through the approval process.

Water treatment projects

- Submitted USDA funding letter of interest and one-stop meeting request to Business Oregon for the water treatment plant expansion projects.
- With Civil West Engineering and the Public Works Director, met with USDA representatives for the Emergency Community Water Assistance Grant. The USDA representatives believe that our project—sedimentation basin expansion and airburst retrofit—would be eligible. The next step is for Civil West Engineering to prepare an environmental and engineering report to support the project needs. Afterwards, we will submit the grant application. In the meantime, we will contact the US Army Corps of Engineers to make sure they're aware of the project and to ask about additional permitting that they might require. The USDA representatives stated that the State Historical Preservation Office might require a cultural resources study. If not, USDA anticipates that the time from grant submission to approval could be relatively quick. If all goes as planned, and the application is approved, we could break ground on the project by year-end.

Ice storm

- Sent a cost form to Lane County Emergency Management listing the city's estimated costs due to the ice storm. The cost sheet is appended to this report. These costs are estimates, and I believe they're at the high end.
- Effects on city government included:
 - A tree on the city cemetery partially fell onto a private residence causing no damage. City staff removed the debris.
 - City staff removed debris from the city's storm drain system. There was also some tree damage in city parks, which city staff cleaned up.
 - There was no electricity at the water treatment plant for a little over 24 hours. This required diesel fuel to run the generators, as well as additional staff presence at the water treatment plant.

Other items

- Met with LCOG's information technology team about the city's service contract with them. Topics of discussion included the cybersecurity grant that they submitted on the city's behalf, as well as other IT needs.
- Met with Parks Committee Chair Joe Brazill to discuss the committee's ideas to complete the Paul Fisher Park shade tree program by purchasing memorial monuments, among other topics.
- 1/4/24 through 1/10/24 – out of office on vacation.
- Met with staff from LCOG's Local Government Personnel Services division. I asked them to prepare a budget and scope of services for a salary/benefit study, creation of job descriptions, and assistance with updating the personnel manual. My intention is to factor the cost of these projects into the recommended budget. If funded, the start date for these projects would be after July 1.
- The Local Government Grant Program application window has opened. I do not intend to submit a grant application this year. Previously, we discussed applying for small project grants for restroom repairs, security cameras, and so on. I do not believe we have the capacity to apply for and manage these projects right now. The water treatment projects, in my view, are a higher priority.
- Submitted a "rural housing list" to Lane County Economic Development to support their efforts to direct state affordable housing funding to Lane County.
- Received 3 land use applications in January. These are all relating to the vacant lot off Hyland Lane that the city sold. One application is for a site plan and the other two are for variances for different issues. Also in land use, the Planning Commission is scheduled to

meet on February 21 for a rezoning request. The proposed project is a Dollar General store and multi-family development.

- I spent much of January writing the draft camping ordinance that is scheduled later in the meeting.
- Authorized the School District to use the City Hall parking lot as overflow parking for the district wrestling tournament on February 9 and 10.
- Participated in the Parks Committee's February 1 meeting. I encouraged the committee to submit their budget requests to me as I start the budget preparation process. I also informed the committee that staff would be unable to attend meetings over the next few months due to other projects taking a higher priority. I invited the Parks Committee to contact me with any questions or concerns. The committee's chairperson has shown initiative in scheduling meetings with me.
- The Blackberry Jam Festival Committee will meet on February 13 to begin planning for this year's festival.
- On 1/18/24, the Oregon Emergency Management Department informed me that FEMA approved a closeout in December of our 2019 grant for the snowstorm disaster. I am waiting on a letter from them for our files.
- I wanted to bring to your attention two opportunities for the city to be involved in regional planning efforts. The first is through Lane County's Economic Development Committee. I am supposed to represent the city on that committee. However, due to time constraints and competing priorities, I have not been able to participate on the committee. If a member of the council or a city committee, or a member of the community, wants to represent the city, then I'd love for them to fill that slot. Otherwise, the city will continue to be unrepresented due to my inability to attend. LCOG also has a transportation safety committee, and they've asked the city to participate. This is another committee on which I can't participate. If someone is passionate about transportation safety, then I'd love to get them involved.

Notes on Resolution 806 and 809

The City Council approved Resolutions 806 and 809 on June 27, 2023. Resolution 806 made supplemental appropriations due to unforeseen circumstances. This resolution included two interfund loans. One in the amount of \$76,200 from the Sewer Fund to the General Fund. The other is in the amount of \$20,342 from the Sewer Fund to the General Fund. Resolution 809 authorized these interfund loans, to be repaid on or before June 30, 2024.

As explained in the recitals sections of both resolutions, staff projected revenues shortfalls in the General Fund and Water Fund, in turn requiring the interfund loans. After the close of the 2022-2023 fiscal year, however, the actual activity of the General Fund and Water Fund

showed that these two funds to be in better financial condition than projected. For that reason, staff did not enter the interfund loans for the General Fund and Water Fund, as they were unnecessary.

Resolutions 806 and 809 stated that the interfund loans were authorized. In staff's interpretation of the resolutions, this did not necessarily mean that staff were directed to enter the loan. As such, we exercised our discretion in a way that we believe makes administrative and financial sense.

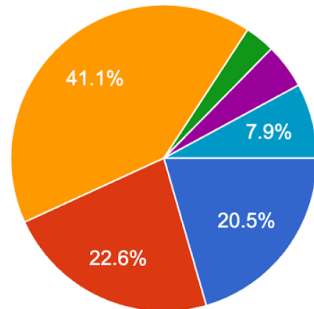
The city's external auditor advised me to document that staff did not issue these interfund loans. This is to ensure transparency and obviate questions from anyone who might read these two resolutions and wonder why the loans did not appear in the city's financial statements. For further documentation purposes, I intend to include this note in the minutes for the February 6, 2024 City Council meeting.

December 2023 financial report summary

- The largest expense in December was a payment of \$11,802 to Civil West Engineering for continued work on the wastewater master plan.
- At the end of December, the city exhausted its balance in the trust account with TPJU&W PC regarding the Charter Communications litigation.
- The contract accountant and I, after discussion, decided that we should record all of the expenditures associated with the E. 1st Street litigation in the General Fund's Administration Department. Previously, we recorded these expenditures in the Sewer, Street, and Water Funds based on a formula that the City Engineer prepared. The contract accountant and I now believe that the Administration Department is the proper cost center, as the litigation is related to the franchise ordinance, which falls under General Fund administrative functions. Future months' financial reports will reflect the adjusting entries to make this change.
- Water sales are at 65% of budget and sewer sales are at 56% of budget with 50% of the fiscal year having elapsed as the end of December.
- Water Fund chemical expenses are 70% of budget from the dam drawdown response.
- On 1/25/24, Business Oregon informed the city that they've closed out our grant #V22013 for the wastewater master plan. In December, we received the final disbursement of \$1,699 for the grant, which totaled \$20,000.

Do you currently have a business of any kind?

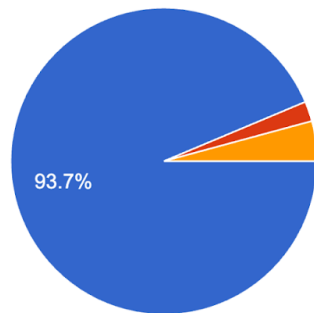
190 responses



- Standing business in the community that has a location.
- Online Business
- Craft or Hobby Business selling at fairs, festivals, and/or pop up markets.
- Multi Level Marketing (i.e. Avon, Shaklee, Amway)
- Other
- None

Have you ever thought about starting your own business, side business, or part time online business?

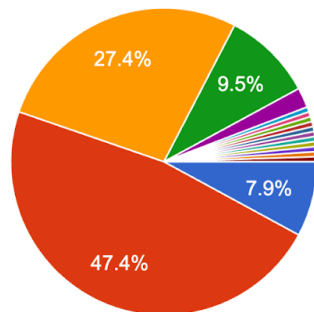
190 responses



- Yes
- No
- Maybe

If yes, what has hindered you from starting?

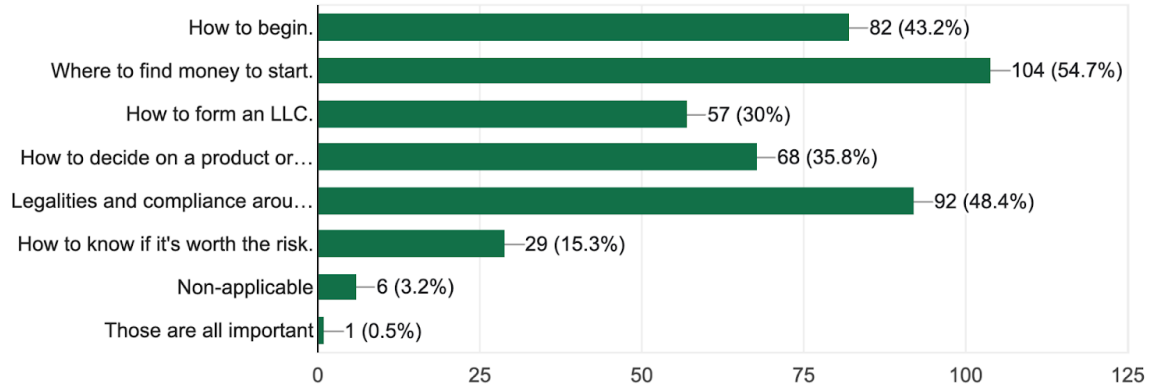
190 responses



- Lack of time
- Lack of money
- Not knowing how to begin
- Feeling overwhelmed by the process
- Lack of store front space
- Nothing...I started a business and suc...
- Lack of funding and physical location
- Lowell Oregon has no buildings no lot...

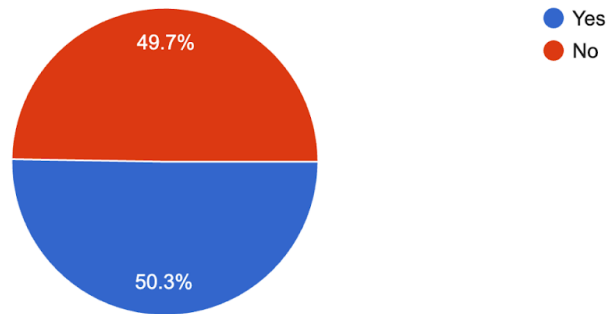
If you would like to start a business or side hustle, are you interested in learning about any of the following? Check all that apply.

190 responses



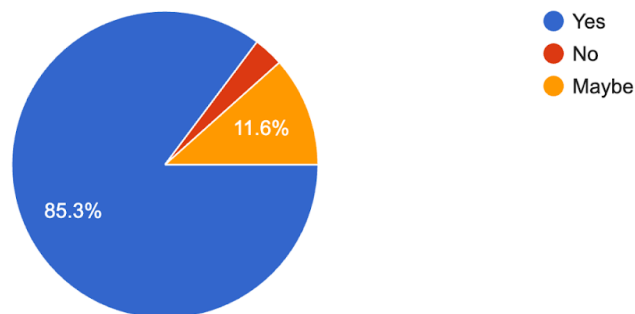
Are you working with or have you worked with RAIN Catalysts in the past?

189 responses

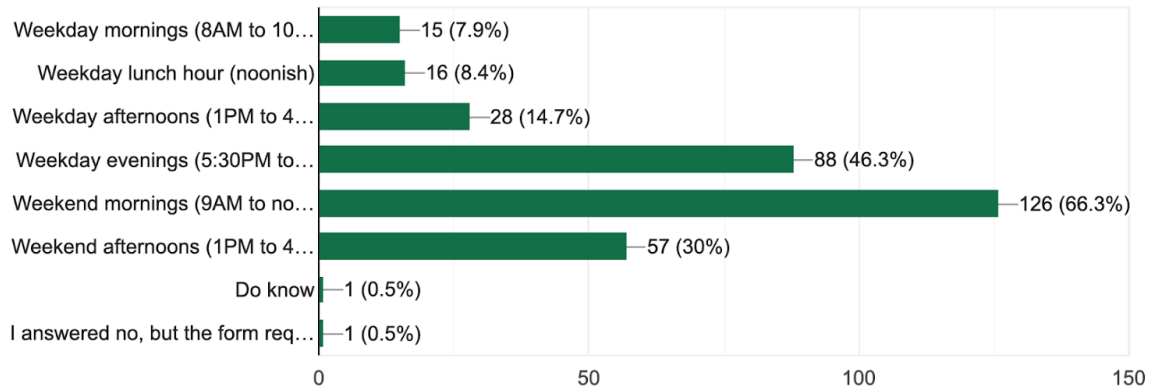


If the City of Lowell and RAIN Catalysts offered free business classes, would you participate?

190 responses



If yes or maybe to the question above, what is your most available times? Check all that apply
190 responses



1. Survey ran the month of December 2023 until Mid January 2024
2. 190 people participated. One participant filled out the survey several times under different email address but answered the questions the same way each time.

**OREGON DEPARTMENT OF EMERGENCY MANAGEMENT
INFRASTRUCTURE (PUBLIC ASSISTANCE) INITIAL DAMAGE ASSESSMENT FIELD DATA COLLECTION FORM**

NAME OF PUBLIC (GOVERNMENT) OR PRIVATE NONPROFIT AGENCY: City of Lowell COUNTY: Lane

(List damage and emergency response costs for only one agency on each form. Use more than one form per agency if necessary. Only certain private nonprofits should be included on this form. Additional Instructions for this form on reverse side.)

Category	Brief Description of Damage or Cost	Location	Date of Occurrence	Estimated Cost	Comments (Impacts)
A: Debris Removal	Tree on city property partially fell onto private residence - haul off of debris by city staff; hire professional tree company for work that city staff cannot complete	96 N Alder	1/14/2024	\$3,500.00	
		City wide	1/24/2024		Date is when clean up took place
Water Control Facilities	Remove debris from storm drain system			\$800.00	
F: Utilities	Staff response to water/sewer plant alarms due to no electricity	Parker Lane/Moss Street	1/13/2024, 1/14/2024, 1/15/2024	\$500.00	
F: Utilities	Diesel fuel to run generators at water/sewer plant due to no electricity	Parker Lane/Moss Street	1/13/2024, 1/14/2024, 1/15/2024	\$800.00	
Recreational Facilities	Removal of damaged trees and other debris from city parks	N. Shore Drive/Jasper-Lowell Road	1/16/2024	\$1,000.00	Date is when clean up took place

Inspector's Name: _____ Contact Information: _____ Date: _____

This Page Total by Category
 Total A \$0 Total E \$0
 Total B \$0 Total F \$0
 Total C \$0 Total G \$0
 Total D \$0 Total \$0

Total
\$6,600.00

Jeremy Caudle

From: LEYBA Heidi M <HLEYBA@Lcog.org>
Sent: Tuesday, November 14, 2023 10:36 AM
To: Jeremy Caudle
Cc: SMITH Andrew C
Subject: Cyber Grant Funding

Importance: High

Good Morning,

My apologies in advance. This is going to be a long (albeit important) message.

There have been a lot of moving parts related to this grant opportunity, but we have the pieces in place now and would like to propose the following for Lowell:

- **Lowell join LCOG's multi-agency application for .gov migration services** (as quoted by our vendor partner Tangent). Each agency has the opportunity to make two requests for the state cyber funding at this time, and .gov is a qualification requirement for this round of funding and all future funding, so it must be the first ask. By partnering on the multi-agency request for this, it still allows the city to be granted "two more wishes." Also, we were encouraged to submit multi-agency grant applications.
- **Lowell Wish 1: Managed Immutable Datto Backup.** This would provide funding for the hardware device and 2 year implementation/maintenance. After that the maintenance subscription would have to be maintained by the City. The maintenance cost is not insignificant, but it might reduce your cyberliability insurance costs, and it has the added benefit of being a Disaster Recovery/Business continuity solution (ie. you could run your servers in the cloud if needed). Andy could answer the technical questions on why this solution is important. At least you would have a great system for the 2 years, and hopefully in the meantime could build up reserves to continue the ongoing maintenance:

	ITP Labor	LCOG Labor	Hardware	Annual Operating Costs
Lowell	\$ 229		\$ 3,519	\$ 7,620

Andy checked on your current backup costs and they are: \$600/annually. The additional benefits are:

1. Local and cloud off-site backups are included as part of this proposal in addition to the ability to fully virtualize all protected servers, either locally or in the cloud, with full screenshot proof of successful backups.
3. Unlimited local and cloud file restores are included without any overage fees.
4. Unlimited revision history, at the Agency discretion, for local backups can be configured (based on local storage space available). Infinite cloud retention is included in this proposal.
5. Bare Metal Restores (BMR), as well as the ability to export directly to VMware or to a VHD or VMDK with a single click, is part of the proposal.
9. Agentless backups are included for VMware & Hyper-V.
10. Certified Engineers are available to be on-site in 24 business hours in the event of a disaster at then current rates.
11. Incremental backups can be configured to take place up to every 5 minutes, if desired.
12. ITPartners+ will provide monitoring of issues daily and your agency will be copied on all alerts and have full access to the device both locally and in the cloud.
15. Invoicing will not change as long as the device does not get upgraded/downgraded during the contract. your agency can use an unlimited amount of cloud storage without any billable overages.

- **Lowell Wish 2: O365 hardening.** From previous experience, this step took approx. 30 hours, so it isn't something we could absorb through the Managed Services program, but we understand how important it is to security and thought it was a good one to recommend for the City.

If there are other cyber priorities you would want to fund instead, we can certainly help with quoting those. Here is the link to the application form (and drafts for the two projects above you could cut/paste from). It's pretty simple and we think there is a strong chance these projects could be funded at the beginning of the year. **The deadline closes tomorrow, so we have to move quick. The preliminary registration form is a required step in the process, but does not commit the agency to moving forward with these asks if approved. The formal application opens up Jan. 1.**

[FY22 SLCGP Sub-applicant Coversheet "Pre-Registration Form" \(office.com\)](#)

If it would be helpful to have a call today to talk more about it, we can do that. We want to ensure the City is in a position to take advantage of this cyber funding opportunity.

Thank you,

Heidi



Lowell City Hall
P.O. Box 490 Lowell, OR 97452
Phone: 541-937-2157
Email: info@ci.lowell.or.us

SLCGP Grant Program

Kevin Jeffries
Grants Coordinator
Oregon Department of Emergency Management
Kevin.jeffries@oem.oregon.gov

Dear Mr. Jeffries,

I am writing on behalf of the City of Lowell to express our strong support for the multi-agency .GOV project being undertaken by members of the Lane Council of Governments (LCOG).

The e-mail and website domain environments used by the agencies are complex. It would be difficult for our agency to independently fund and arrange for the level of technical skill and support required to successfully manage a transition to .GOV without the benefit of partnership.

Our organization appreciates the value of regional initiatives that leverage economies of scale to facilitate more efficient migrations at a lower total cost for all participating agencies. Participation in this multi-agency .GOV project grant application includes the Lane Council of Governments (LCOG); RLID (Regional Land Information Database – a shared GIS system within Lane County); the cities of Coburg; Lowell; Veneta; and the Lane Regional Air Protection Agency (LRAPA).

This multi-agency .GOV project aligns with our mission to strengthen our city's cybersecurity posture and we believe it will significantly contribute to reducing risk in our environment and to enhancing the public's trust for the online services we provide within our community. As a committed partner in this project to migrate a collective of public agencies to .GOV, we are prepared to contribute internally to the success of the migration work for our agency.

On behalf of the City of Lowell, I want to express our sincere appreciation for your consideration, and for the outstanding efforts put forth by the committee and the State in supporting partnership aimed at improving the cybersecurity posture for our agency and statewide. We strongly endorse this opportunity.

Sincerely,

A handwritten signature in black ink, appearing to read "Don Bennett", written over a white background.

Don Bennett
Mayor

Limitations:

1. Pricing is on a per destination domain basis. For example, the organization is moving one of more domains into a single domain. If organization is splitting into multiple destination domains, then the additional work will need to be scoped.
2. Customer's mailboxes must reside on Microsoft 365 or on-premises Exchange. If using Google Workspace or a 3rd party mailbox provider, then additional work will need to be scoped.
3. Customer's on-premises AD topology must be single forest. If the on-premises AD topology is multi-forest, then additional work will need to be scoped.
4. If synchronizing from on-premises AD, the customer must have an on-premises Exchange server installed for management purposes.
5. Deploying or migrating Entra ID Connect synchronization is out of scope of this current project.
6. Migrating applications or databases is out of scope of this current project.
7. Migrating Single Sign-on applications (ADFS, Azure SSO, Okta, etc) is out of scope of this current project.

Project: Email Domain Transition

1. Setup Azure DNS hosting as needed for the new domain. DNS hosting is required for a .gov domain.
2. Confirm new domain is verified within Office 365.
3. Confirm DNS entries for O365 and mail flow.
4. Configure DKIM in Office 365 for new domain.
5. Confirm journaling/retention configuration with new domain.
6. Confirm spam filter settings with new domain.
7. Add new domain to accepted domains in on-premises Exchange.
8. Update hybrid configuration in Azure AD Connect.
9. Update email address policy in on-premises Exchange.
10. Create pilot environment for testing and generating sending reputation.
11. Transition other mail-enabled users to new email address policy.
12. Update on-premises groups with new primary email address.
13. Update on-premises UPNs to match primary email address.
14. Update cloud only objects (users, groups, M365 groups/Teams) with new primary email address.
15. 2 weeks of post cutover support.

Deliverables:

1. Users and groups can send and receive with the new domain.
2. Users and groups and receive with previous domain(s).
3. Users can log into their computers with the new domain.
4. Office 365 usernames will match the new primary email address.
5. New domain is integrated with on-premises hybrid configuration.

Agenda Item Sheet

City of Lowell City Council

Type of item:	Presentation
---------------	--------------

Item title/recommended action:

Presentation by Umpqua Valley Financial LLC of the 2022-2023 fiscal year audited financial statements.

Presenters: Steve Tuscherer, CPA – President; Josh Huffman – Vice-President – General Management & Senior Audit Associate; Ashraf Farishta Lakhina, CPA – Senior Tax & Audit Associate; Savannah Halter – Communications Manager & Audit Associate.

Justification or background:

The city's independent auditors, Umpqua Valley Financial, are scheduled to discuss their audit of the FY 22/23 annual financial statements. A copy of the audited annual financial statements is included in the packet. The independent auditor's report states that the city's annual financial statements are presented fairly.

Budget impact:

N/A

Department or Council sponsor:

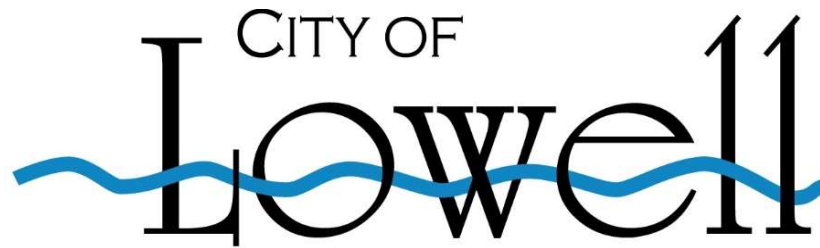
City Council

Attachments:

FY 22/23 audited financial statements

Meeting date:

02/06/2024



CITY OF LOWELL
LANE COUNTY, OREGON

ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended: June 30, 2023



CITY OF LOWELL
LANE COUNTY, OREGON

ANNUAL
FINANCIAL
REPORT

For the Fiscal Year Ended: June 30, 2023

Prepared by the Finance Department
of the City of Lowell

Annual Financial Report
Fiscal Year Ending: June 30, 2023

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Annual Financial Report
Fiscal Year Ending: June 30, 2023

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INTRODUCTORY SECTION

CITY OF LOWELL

CITY OFFICIALS

June 30, 2023

ELECTED OFFICIALS

<u>Position</u>	<u>Title</u>	<u>Name and Address</u>	<u>Term Expires</u>
1	Mayor	Don Bennett 540 Sunridge Lane Lowell, OR 97452	December 31, 2026
2	Council Member	Jimmy Murray 72 Wetleau Dr Lowell, OR 97452	December 31, 2024
3	Council Member	Maureen Weathers PO Box 39 Lowell, OR 97452	December 31, 2024
4	Council Member	Tim Stratis PO Box 342 Lowell, OR 97452	December 31, 2026
5	Council President	Gail Harris PO Box 328 Lowell, OR 97452	December 31, 2024

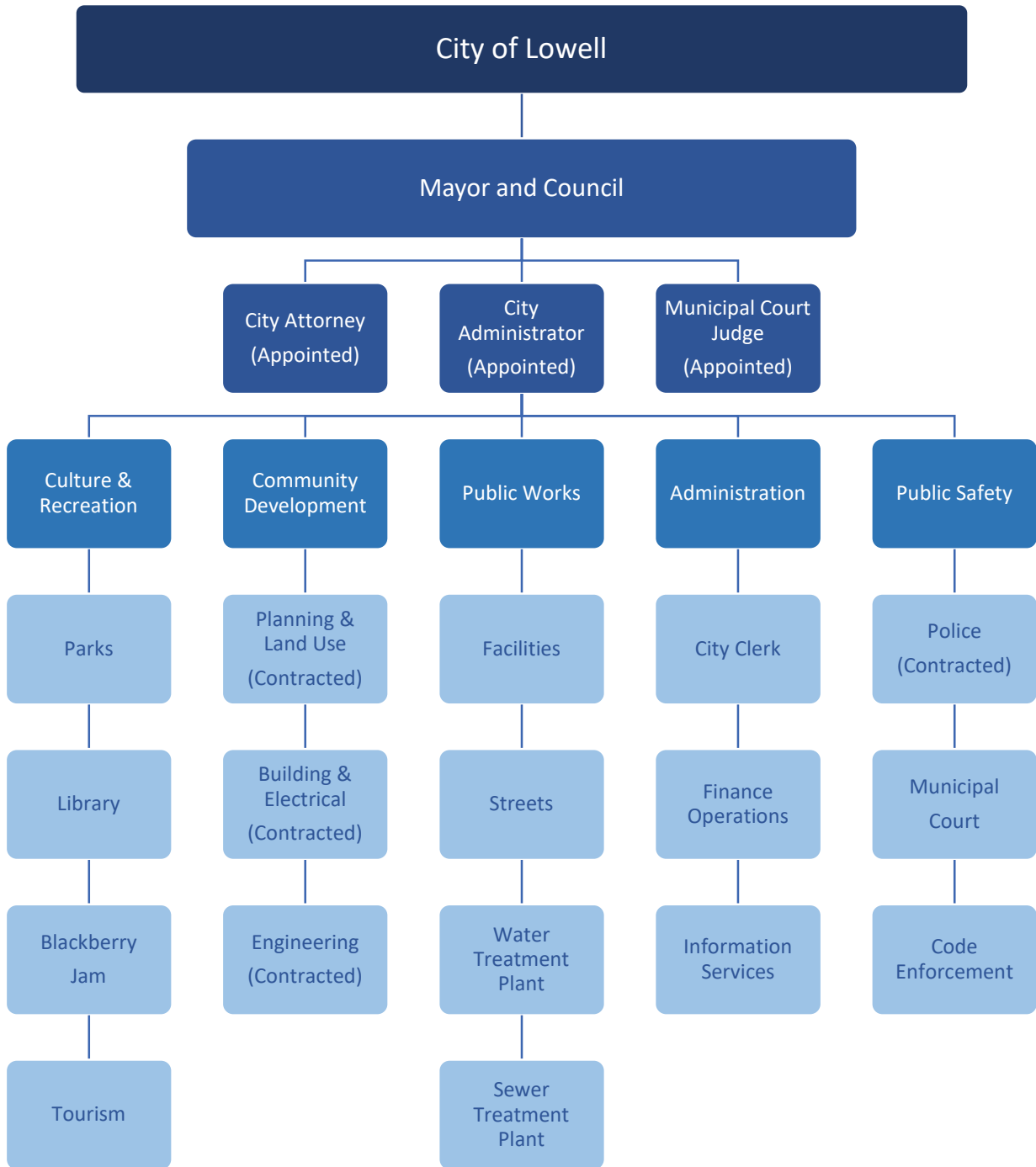
APPOINTED OFFICIALS

<u>Title</u>	<u>Name</u>	<u>Appointed</u>
City Administrator	Jeremy Caudle	January 4, 2021
Attorney at Law	Gary Darnielle	July 1, 2020
Municipal Judge	Frank Segarra	October 15, 2012

MAILING ADDRESS

City of Lowell
70 N Pioneer Street
PO Box 490
Lowell, Oregon 97452
Phone (541) 937-2157

CITY OF LOWELL
Organizational Chart



INDEPENDENT AUDITOR'S REPORT



Independent Auditors' Report

To the City Council
City of Lowell Oregon
70 N. Pioneer St, Lowell Oregon 97452

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Lowell, Oregon of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lowell as of June 30, 2022, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof, for the year then ended in accordance with modified cash basis of accounting described in the Notes to the Financial Statements.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Lowell and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to the Basis of Accounting note in the Notes to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with modified cash basis of accounting as described in the Basis of Accounting note in the Notes to the financial statements, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Lowell's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Lowell's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Lowell's ability to continue as a going concern for a reasonable period of time.
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Management's discussion and analysis, the schedules of revenues, expenditures, and changes in fund balances – budget and actuals, are presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis in accordance with the auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during my audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedules of revenues, expenditures and changes in fund balances – budget and actuals described above are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedules of revenues, expenditures and changes in fund balances – budget and actuals have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of revenues, expenditures and changes in fund balances – budget and actuals are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Lowell's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements of the City of Lowell.

The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory information and additional schedules listed in the Statistical Section of the Table of Contents but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion of any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basis financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it our report.

Reports on Other Legal and Regulatory Requirements

In accordance with the *Minimum Standards for Audits of Oregon Municipal Corporations*, we have issued our report dated December 27, 2023, on our consideration of the City of Lowell’s compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on the City’s compliance.



Steve Tuchscherer, CPA
Umpqua Valley Financial, LLC
Roseburg, Oregon
December 27, 2023

MANAGEMENT'S DISCUSSION & ANALYSIS

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes. This MD&A is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. Please read it in conjunction with the City's financial statements, which follow this discussion and analysis.

This discussion and analysis present the highlights of financial activities and the financial position of the City of Lowell. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, debt administration, capital assets, budget changes and variances from the budget, specific issues related to funds and the economic factors affecting the City.

FINANCIAL HIGHLIGHTS

- The City's total Assets as indicated in the statement of net position are \$11,508,510, an increase of \$1,129,033 over the previous year primarily a result of completion of the City Hall/Library improvements, contributed capital for Crestview Estates subdivision improvements, and the water meter upgrade program, less properties sold, and current year depreciation expense.
- The City's total Liabilities as indicated in the statement of net position are \$2,283,551, a decrease of \$160,623 from the previous year, primarily a result of debt service payments made.
- The City's total debt outstanding decreased \$166,432 or 7% during the current fiscal year. This decrease is the result of newly acquired debt and annual debt service payments made.
- The City's Net Position increased \$826,711 in governmental activities and increased \$462,945 in business-type activities for a combined increase of \$1,289,656 over the previous year.
- For its governmental activities, the City received \$187,987 in tax revenue, up \$4,672, or 3% over the prior year.
- For its business-type activities, the City recognized \$1,578,545 in program revenue including \$976,159 in charges for services, reflecting an overall increase of 26.8% versus the prior year.
- The City's governmental funds reported a combined fund balance of \$661,801, an increase of \$43,899 over the previous fiscal year. Of the total fund balance reported, \$458,576 is considered non-spendable, restricted, committed, or assigned. The remaining \$203,225 is available for spending at the government's discretion.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following discussion and analysis is intended to serve as an introduction to the City's basic financial statements and other provided supplementary information. The City's basic financial statements are comprised of four components:

- Government-wide financial statements
- Fund Financial statements
- Notes to the basic financial statements
- Supplementary information

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net assets changed during the most recent fiscal year. Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes, fees, and inter-governmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The governmental activities of the City include the following:

- General Government
- Public Works, Streets
- Infrastructure Systems Development
- Blackberry Jam Festival

The Business-type activities of the City include the following:

- Building Fund
- Water Utility
- Sewer Utility

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to demonstrate and ensure compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: Governmental funds and Proprietary funds.

Major funds are defined as the General Fund and any other fund where the assets, liabilities, revenues, or expenditures/expenses exceed 10% of total government fund amounts or 10% of total enterprise fund amounts and 5% of total government and enterprise fund amounts combined. Generally accepted accounting principles require that detailed information about major funds be separately disclosed.

Governmental funds

Governmental funds are used to account for activities where the emphasis is placed on available financial resources, rather than upon net income determination. Therefore, unlike the government-wide financial statements, governmental fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

reconciliations to facilitate the comparison between governmental funds and governmental activities. These reconciliations can be found in the basic financial statements.

The City maintains seven individual governmental funds: two major funds: The General Fund and the Street Fund, and six non-major funds: The Blackberry Jam Fund, Parks Systems Development Charges (SDC) Fund, Transportation SDC Fund, Stormwater SDC Fund, and the Equipment Fund. Information for major funds is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances, all non-major funds are aggregated in one column.

The City adopts an annual appropriated budget for all governmental funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided in the Supplementary Information section.

Proprietary funds

Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The City maintains one type of proprietary fund known as an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water utility and sewer utility operations, the collection of water and sewer SDC's and for reserves for water and sewer utility capital improvements. The water and sewer funds, both of which are considered major funds of the City, are combined with their associated reserve and SDC funds in the basic financial statements. The Building Fund accounts for building and electrical inspection activity and is the only non-major enterprise fund.

The City also adopts an annual appropriated budget for all proprietary funds. The proprietary fund financial statements can be found in the Basic Financial Statements. To demonstrate compliance with the budget, budgetary comparison statements have been provided in the Supplementary Information section.

Notes to the basic financial statements

The notes to the basic financial statements contain additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the basic financial statements and should be read in conjunction with them.

Other supplementary information

Combining statements and schedules, including budgetary comparison statements, follow the notes in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

One important question asked about the City's finances is, "Is the City better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include all assets and liabilities, with the addition of reporting depreciation on capital assets. This is similar to the basis of accounting used by most private-sector companies.

The change in net position over time is one indicator of whether the City's financial health is improving or deteriorating. However, there are other non-financial factors that influence the City's fiscal health, such as changes in the economy and changes in the City's tax base, etc. This report includes a comparison to the prior year to assist the reader in determining the status of the City's fiscal standing over time. At the close of the most recent fiscal year, the City's assets exceeded liabilities (net position) by \$9,224,959.

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

CITY OF LOWELL – NET POSITION

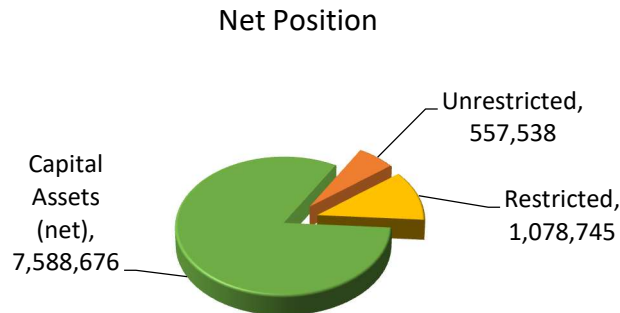
The table below reflects a summary of net position compared to the prior fiscal year, the following notes summarize the major changes to net position.

	Government		Business		Total	
	June 2023	June 2022	June 2023	June 2022	June 2023	June 2022
Current and other assets	\$ 665,960	\$ 618,502	\$ 1,016,732	\$ 885,464	\$ 1,682,692	\$ 1,503,966
Capital assets	5,435,146	4,752,959	4,390,672	4,122,552	9,825,818	8,875,511
Total assets	\$ 6,101,106	\$ 5,371,461	\$ 5,407,404	\$ 5,008,016	\$ 11,508,510	\$ 10,379,477
Current liabilities	\$ 37,656	\$ 23,472	\$ 109,589	\$ 105,806	\$ 147,245	\$ 129,278
Non-current liabilities	729,966	841,216	1,406,340	1,473,680	2,136,306	2,314,896
Total liabilities	\$ 767,622	\$ 864,688	\$ 1,515,929	\$ 1,579,486	\$ 2,283,551	\$ 2,444,174
Net position:						
Net investment in						
capital assets	\$ 4,671,683	\$ 3,888,871	\$ 2,916,993	\$ 2,583,066	\$ 7,588,676	\$ 6,471,937
Restricted	442,494	371,055	636,251	516,633	1,078,745	887,688
Unrestricted	219,307	246,847	338,231	328,831	557,538	575,678
Total net position	\$ 5,333,484	\$ 4,506,773	\$ 3,891,475	\$ 3,428,530	\$ 9,224,959	\$ 7,935,303

Changes in net position

The entire balance of unrestricted net position may be used to meet the government’s ongoing obligations to citizens and creditors within the fund they are located. The City’s current and other assets equal \$1,682,692, an increase of \$178,726 over the previous year. The City’s total non-current liabilities equal \$2,316,306, a decrease of \$178,590 from the previous fiscal year.

82% of the City’s net position is invested in capital assets (e.g. land, buildings, equipment, and infrastructure, less accumulated depreciation), and reported net of any related debt. The City uses these capital assets to provide services to its citizens, thus, they do not represent resources available for future spending. 12% of the City’s net position is restricted and represents cash and investments that are legally restricted for capital expansion or debt service. Finally, the remaining 6% is unrestricted, meaning it is available for meeting the City’s ongoing obligations. The following chart displays the three components of net position as of June 30th.



CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

CITY OF LOWELL – STATEMENT OF ACTIVITIES

As with the Statement of Net Position, the Statement of Activities reports activities on a consolidated basis. A summary of significant activities follows the table below.

	Government		Business		Total	
	June 2023	June 2022	June 2023	June 2022	June 2023	June 2022
Revenues:						
Program revenues:						
Charges for service	\$ 50,075	\$ 53,380	\$ 976,159	\$ 949,392	\$ 1,026,234	\$ 1,002,772
Capital grants & contributions	773,111	405,579	578,560	206,180	1,351,671	611,759
Operating grants	291,104	223,330	23,826	-	314,930	223,330
Total program revenues	1,114,290	682,289	1,578,545	1,155,572	2,692,835	1,837,861
General revenues:						
Property taxes	187,987	183,315	-	-	187,987	183,315
Franchise & public service taxes	103,436	96,397	-	-	103,436	96,397
Investment earnings	8,615	2,555	15,046	3,399	23,661	5,954
Other	2,559	678	5,470	1,850	8,029	2,528
Gain (loss) on sale of asset	81,788	57,860	-	-	81,788	57,860
Total general revenues	384,385	340,805	20,516	5,249	404,901	346,054
Total revenues:	1,498,675	1,023,094	1,599,061	1,160,821	3,097,736	2,183,915
Expenses:						
General government	158,782	140,414	-	-	158,782	140,414
Culture & recreation	212,465	133,564	-	-	212,465	133,564
Public safety	33,663	29,453	-	-	33,663	29,453
Community Development	123,426	88,212	-	-	123,426	88,212
Code Enforcement	6,974	12,259	-	-	6,974	12,259
Tourism	1,223	3,202	-	-	1,223	3,202
Municipal court	14,040	17,901	-	-	14,040	17,901
Highways & streets	121,391	92,778	-	-	121,391	92,778
Building			84,599	101,115	84,599	101,115
Water			526,955	526,635	526,955	526,635
Sewer			524,562	540,482	524,562	540,482
Total expenses:	671,964	517,783	1,136,116	1,168,232	1,808,080	1,686,015
Increase in net position	826,711	505,311	462,945	(7,411)	1,289,656	497,900
Change in net position	826,711	505,311	462,945	(7,411)	1,289,656	497,900
Beginning net position	4,506,773	4,001,462	3,428,530	3,435,941	7,935,303	7,437,403
Ending net position	\$ 5,333,484	\$ 4,506,773	\$ 3,891,475	\$ 3,428,530	\$ 9,224,959	\$ 7,935,303

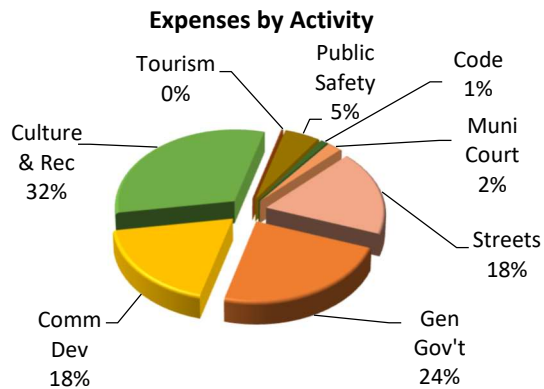
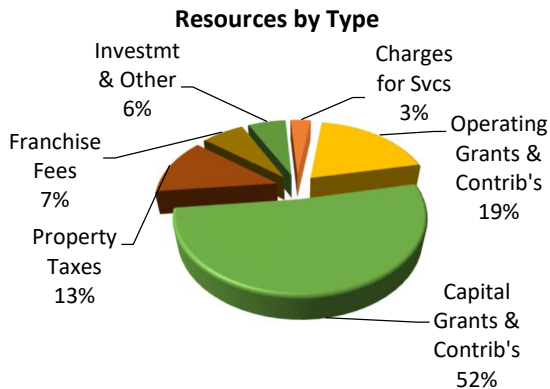
CITY OF LOWELL
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ending June 30, 2023

Governmental Activities

The net position for governmental activities increased \$826,711 over the prior year. This increase is mainly the result of ongoing operations for governmental activities.

Financial highlights from governmental activities for the year include:

- Property taxes comprise approximately 12.5% of governmental resources. For operating purposes, property tax revenues increased \$4,672 over last year, as allowed by statute.
- Charges for services represent 3.3% of governmental resources which include: Land use and other permits and licenses, reimbursement SDC's, festival revenue and court fines.
- Franchise fees increased \$7,039 over last year.
- The City recognized \$81,788 as a gain on sale of fixed assets.
- The major differences to governmental revenue include: an increase to land use permits of \$1,849 due to an increase in development, and an increase to capital grants of \$367,532 mainly due to Oregon Community Foundation Grant of \$20,000, contributed capital for Crestview Estates infrastructure improvements of \$707,085, an increase to operating grants of \$67,774 mainly due to American Rescue Plan Act (ARPA) grant of \$84,519, a Lane County Grant of \$50,000 and a \$81,788 gain on the sale of three city owned properties.
- Total governmental activity expenses increased \$154,181 mainly due to an increase in land use development activity, remediation and legal fees associated with the removal of under-ground storage tanks located at 205 E Main Street, and the addition of a half time librarian.



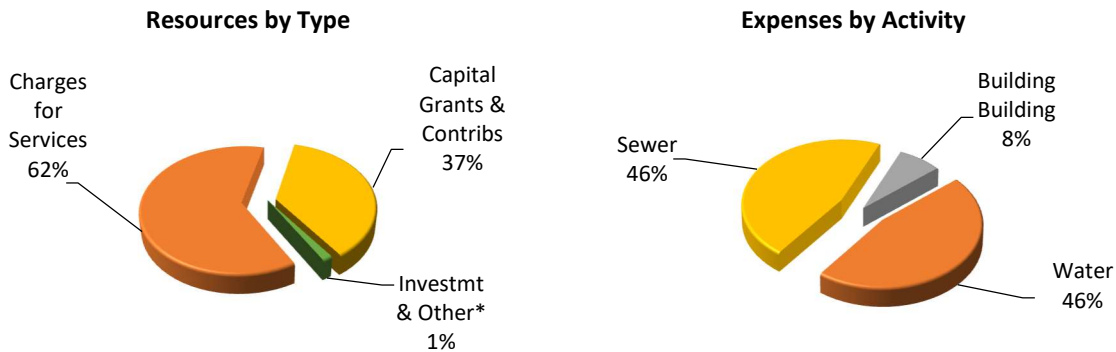
CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

Business Activities

Business-type activities resulted in a \$462,945 increase to net position over the prior year mainly the result of contributed capital of \$435,860, Operating Grants of \$23,826 and an overall decrease in operational expenses of \$32,116, which include \$84,599 for the Building Fund, \$526,955 for the Water Fund, and \$524,562 for the Sewer Fund.

Key activities during the fiscal year include:

- Charges for services in the water and sewer funds generated the majority of the \$1,578,545 in revenues for all business-type activities.
- Capital grants and contributions increased \$372,380 mainly due to contributed capital of \$435,860.
- Operating grants increased \$23,826 due to Oregon Business Development Department grants for the water and sewer master plan updates.
- Expenses decreased \$32,116 mainly due to a decrease in activity within the Building Fund.



FUND FINANCIAL ANALYSIS

As previously discussed, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A summary of the City's fund balances and fund types follows the table below.

	Government		Business		Total	
	June 2023	June 2022	June 2023	June 2022	June 2023	June 2022
General Fund	\$ 244,823	\$ 264,759	\$ -	\$ -	\$ 244,823	\$ 264,759
Street Fund	130,804	111,798	-	-	130,804	111,798
SDC Fund(s)	272,415	227,521	-	-	272,415	227,521
BBJ Festival Fund	13,759	13,824	-	-	13,759	13,824
Building Fund	-	-	68,793	57,234	68,793	57,234
Water Operating Fund	-	-	1,469,987	1,307,921	1,469,987	1,307,921
Water SDC Fund	-	-	438,835	376,133	438,835	376,133
Water Reserve Fund	-	-	40,352	39,457	40,352	39,457
Sewer Operating fund	-	-	1,716,444	1,499,775	1,716,444	1,499,775
Sewer SDC Fund	-	-	140,993	132,238	140,993	132,238
Sewer Reserve Fund	-	-	16,071	15,772	16,071	15,772
Total:	\$ 661,801	\$ 617,902	\$ 3,891,475	\$ 3,428,530	\$ 4,553,276	\$ 4,046,432

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

Governmental funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$661,801, of which \$203,225 is unassigned. Of the remaining amount \$444,817 is restricted or committed for parks, streets, capital projects and SDC's, and \$13,759 is assigned for the Blackberry Jam.

Business-type (Proprietary) funds

The Water, Sewer and Building funds ended the year with a \$462,945 increase in net position, for a combined net position of \$3,891,475.

- The Water fund ended the fiscal year with a net position of \$1,949,174, with \$37,019 of that amount unrestricted and the remaining balance restricted for debt service, capital projects (SDC's) or invested (net) in capital assets.
- The Sewer fund ended the fiscal year with a net position of \$1,873,508, with \$232,419 of that amount unrestricted and the remaining balance restricted for debt service, capital projects (SDC's) or invested (net) in capital assets.
- The Building fund ended with a net position of \$68,793, all of which is unrestricted.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budgetary statement for the General Fund shows the original budget, final budget, actual revenues, expenditures, debt service and transfers for the fiscal year ending June 30, 2023. The Council approved two amendments to the budget which were approved by resolution. The adjustments include:

- An increase to the community development department of \$79,617 due to unanticipated activity
- An increase of \$4,170 in police services
- An increase of \$2,820 in municipal court services due to unanticipated activity
- A decrease of \$10,407 in parks improvements to partially offset increases in other areas
- Scheduled transfers to the General Fund from the Sewer Fund of \$76,200. Ultimately this transfer was not necessary and did not occur.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The City's investment in capital assets for its governmental and business-type activities as of June 30th was \$9,825,818 (net of accumulated depreciation). This investment in capital assets includes land, right-of-way, buildings and improvements, improvements other than buildings (such as parks and park improvements), equipment, and infrastructure (streets, water, storm water, and wastewater). Major purchases this year include City Hall/Library improvements, a new SCADA computer and software for the water treatment plant, new radio read water meters, water and street repairs to 1st Street, and contributed capital improvements for infrastructure in the Crestview subdivision.

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

	Government		Business		Total	
	June 2023	June 2022	June 2023	June 2022	June 2023	June 2022
Land	\$ 2,681,918	\$ 2,735,911	\$ 92,179	\$ 92,179	\$ 2,774,097	\$ 2,828,090
Property acquired for resale	-	308,935	-	-	-	308,935
Construction in progress	31,146	247,126	-	-	31,146	247,126
Buildings	1,017,347	431,437	124,989	124,989	1,142,336	556,426
Infrastructure	2,377,287	1,657,535	9,776,825	9,211,303	12,154,112	10,868,838
Equipment & furnishings	92,071	34,935	133,208	200,352	225,279	235,287
Vehicles & rolling stock	52,147	52,147	55,846	55,847	107,993	107,994
Total:	6,251,916	5,468,026	10,183,047	9,684,670	16,434,963	15,152,696
Accum depreciation:	(816,770)	(715,067)	(5,792,375)	(5,562,117)	(6,609,145)	(6,277,184)
Net capital assets:	\$ 5,435,146	\$ 4,752,959	\$ 4,390,672	\$ 4,122,553	\$ 9,825,818	\$ 8,875,512

Debt Administration

Governmental debt outstanding of \$763,463 reflects a note payable to Government Capital Corporation for the purchase of the Library/City Hall facility and downtown properties, a new loan through Business Oregon for City Hall/Library improvements as well as a loan through Business Oregon for street improvements. Business debt outstanding of \$1,473,679 includes notes payable through Business Oregon and United States Department of Agriculture – Rural Utilities Services (USDA RUS) for water and sewer system improvements. None of this debt is paid with general obligation bonds.

During the fiscal year, all scheduled debt service payments were met. Governmental debt service obligations are met using unrestricted general revenues and state highway street tax revenues within the Street Fund. Business debt service requirements are met using revenue generated by water and sewer utilities, SDC's, reimbursement district assessments and/or applicable existing debt reserve. The overall decrease to outstanding debt of \$166,432 reflects newly added debt less current year repayment. Of the total debt, \$100,836 is due within one year, and \$2,136,306 is due within more than one year. For a detailed description of all loans, lending agency, start date, and interest rates, please see the notes to the basic financial statements.

	Government		Business		Total	
	June 2023	June 2022	June 2023	June 2022	June 2023	June 2022
Long term obligations:						
Notes payable:						
Gov't Capital Note (256156)	\$ 456,986	\$ 476,431	\$ -	\$ -	\$ 456,986	\$ 476,431
Gov't Capital Note (263007)	-	307,978	-	-	-	307,978
Business Oregon (J05001)	-	-	85,273	95,196	85,273	95,196
Business Oregon (G02002)	-	-	126,889	150,690	126,889	150,690
Business Oregon (L21001)	76,253	79,679	170,101	177,746	246,354	257,425
Business Oregon (L22010)	230,224	-	-	-	230,224	-
USDA RUS (91-03)	-	-	779,703	797,161	779,703	797,161
USDA RUS (92-05)	-	-	311,713	318,693	311,713	318,693
Total obligations:	\$ 763,463	\$ 864,088	\$ 1,473,679	\$ 1,539,486	\$ 2,237,142	\$ 2,403,574

Additional information for capital assets and debt administration can be viewed in the notes to the basic financial statements.

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City of Lowell is in a stable financial position and continues to experience a slow growth rate and expansion of its infrastructure. The fiscal year 2023-2024 budget was approved by the City Council on June 6, 2023, in the total amount of \$4,072,297, which includes \$247,392 in ending fund balances, \$420,713 in debt service and \$1,291,183 for capital projects. The budget reflects the City is dedicated to investing in its infrastructure while ensuring that it is able to maintain high quality services to the City.

Property taxes are the primary resource for the General Fund. The City's permanent tax rate is \$2.1613 per \$1,000 of assessed valuation. Taxes from the permanent rate are recorded in the General Fund as discretionary revenues to support General Fund programs such as Police, Municipal Court, Library, Parks and Recreation and Community Development. Property taxes are budgeted at \$182,370 for the ensuing fiscal year.

Franchise fees and privilege taxes are the second largest revenue source for the General Fund, budgeted at \$68,500, and have proven to be largely stable. These fees are charged to various utility companies for use of public right-of-way based upon a percentage of net sales within city limits. This budget reflects the discontinuation of in lieu of franchise fees for the City's water and sewer utilities, which were rescinded by Council via Resolution 808.

Intergovernmental revenues in the General Fund, budgeted at \$38,660, originate from state and county shared revenues. The state shared revenues include liquor and cigarette excise taxes, state shared revenues and others. The revenues are allocated by various formulas, but utilize a per capita rate. The Street Fund also receives shared revenues from State Highway Street Tax which is budgeted at \$80,000. Shared revenues remain relatively flat.

The personal services budget includes a 3.5% merit increase for employees that receive a satisfactory performance evaluation. Medical benefits are anticipated to increase 3%, and Public Employees Retirement System (PERS) rates will increase 24%.

Utility rates are reviewed regularly and adjusted by the City Council to ensure charges are sufficient to finance all related operating, capital outlay, debt service expenses, and operating reserves, as such:

- Water rates will increase 24%, based on a household using 4,000 gallons per month, effective July 1, 2023
- Sewer rates will increase 02%, based on a household using 4,000 gallons per month, effective July 1, 2023

Uncertainties about future economic changes and financial impacts are common to all cities. While the local economy may be characterized as stable, significant economic growth is not anticipated for the ensuing fiscal year. The 2022 population estimate is 1,235, reflecting a 2% increase from last year, as provided by the Population Research Center at Portland State University.

REQUESTS FOR INFORMATION

The financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, please contact:

Jeremy Caudle
City of Lowell
P. O. Box 490
Lowell, OR 97452

BASIC FINANCIAL STATEMENTS

CITY OF LOWELL
Statement of Net Position
Modified Cash Basis
For the Year Ended June 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 665,960	\$ 1,016,732	\$ 1,682,692
Other current assets	-	-	-
Total current assets	<u>665,960</u>	<u>1,016,732</u>	<u>1,682,692</u>
Non-current assets:			
Capital assets:			
Land	2,681,918	92,179	2,774,097
Buildings and facilities	1,017,347	124,989	1,142,336
Equipment and furnishings	92,071	133,209	225,280
Vehicles and rolling stock	52,147	55,846	107,993
Infrastructure	2,377,287	9,776,825	12,154,112
Construction in progress	31,146	-	31,146
Less accumulated depreciation	<u>(816,770)</u>	<u>(5,792,376)</u>	<u>(6,609,146)</u>
Total non-current assets	<u>5,435,146</u>	<u>4,390,672</u>	<u>9,825,818</u>
Total assets	<u>\$ 6,101,106</u>	<u>\$ 5,407,404</u>	<u>\$ 11,508,510</u>
LIABILITIES			
Current liabilities:			
Utility deposits	\$ -	\$ 41,140	\$ 41,140
Utility donations	-	1,110	1,110
CET tax collected	3,443	-	3,443
Lane Electric Co-op pay station	116	-	116
Other deposits	600	-	600
Notes payable - current	<u>33,497</u>	<u>67,339</u>	<u>100,836</u>
Total current liabilities	<u>37,656</u>	<u>109,589</u>	<u>147,245</u>
Non-current liabilities:			
Notes payable - noncurrent	<u>729,966</u>	<u>1,406,340</u>	<u>2,136,306</u>
Total non-current liabilities	<u>729,966</u>	<u>1,406,340</u>	<u>2,136,306</u>
Total liabilities	<u>767,622</u>	<u>1,515,929</u>	<u>2,283,551</u>
NET POSITION			
Net investment in capital assets	4,671,683	2,916,993	7,588,676
Restricted for:			
Culture and recreation	4,348	-	4,348
Tourism	34,927	-	34,927
Streets	130,804	-	130,804
Debt service	-	56,423	56,423
Capital projects (SDC)	272,415	579,828	852,243
Unrestricted	<u>219,307</u>	<u>338,231</u>	<u>557,538</u>
Total net position	<u>\$ 5,333,484</u>	<u>\$ 3,891,475</u>	<u>\$ 9,224,959</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Activities
Modified Cash Basis
For the Year Ended June 30, 2023

Functions/Programs	Program Revenue				Net (expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities							
General Government	\$ 158,782	\$ 6,280	\$ 174,913	\$ -	\$ 22,411	\$ -	22,411
Culture & Recreation	212,465	13,890	9,488	39,655	(149,432)	-	(149,432)
Public Safety	33,663	-	-	-	(33,663)	-	(33,663)
Community Development	123,426	20,493	-	-	(102,933)	-	(102,933)
Code Enforcement	6,974	967	-	-	(6,007)	-	(6,007)
Tourism	1,223	-	11,318	-	10,095	-	10,095
Municipal Court	14,040	6,365	-	-	(7,675)	-	(7,675)
Highways & Streets	121,391	2,080	95,385	733,456	709,530	-	709,530
Total governmental activities	671,964	50,075	291,104	773,111	442,326	-	442,326
Business-type activities:							
Building	84,599	96,145	-	-	-	11,546	11,546
Water	526,955	412,776	18,301	307,871	-	211,993	211,993
Sewer	524,562	467,238	5,525	270,689	-	218,890	218,890
Total business-type activities	1,136,116	976,159	23,826	578,560	-	442,429	442,429
Total primary government	1,808,080	1,026,234	314,930	1,351,671	442,326	442,429	884,755
General Revenues							
Property Taxes, levies for general purposes					187,987	-	187,987
Franchise fees					103,436	-	103,436
Unrestricted Investment earnings					8,615	15,046	23,661
Miscellaneous					2,559	5,470	8,029
Net Gain (loss) on sale of assets					81,788	-	81,788
Total general revenues and transfers					384,385	20,516	404,901
Changes in net position					826,711	462,945	1,289,656
Net position - beginning					4,506,773	3,428,530	7,935,303
Net position - ending					\$ 5,333,484	\$ 3,891,475	\$ 9,224,959

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Balance Sheet
Governmental Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 248,982	\$ 130,804	\$ 286,174	\$ 665,960
Total assets	<u>248,982</u>	<u>130,804</u>	<u>286,174</u>	<u>665,960</u>
LIABILITIES, AND FUND BLANCES				
Liabilities:				
CET Tax Collected	3,443	-	-	3,443
Lane Electric Co-op pay station	116	-	-	116
Other Deposits	600	-	-	600
Total liabilities	<u>4,159</u>	<u>-</u>	<u>-</u>	<u>4,159</u>
Fund Equity:				
Restricted for:				
Streets	-	130,804	-	130,804
Parks SDC	-	-	105,232	105,232
Streets SDC	-	-	81,858	81,858
Stormwater SDC	-	-	85,325	85,325
Library Capital Donations	4,348	-	-	4,348
Tourism	34,927	-	-	34,927
Committed for:				
Property Maintenance	2,323	-	-	2,323
Assigned for:				
Blackberry Jam Festival	-	-	13,759	13,759
Unassigned	203,225	-	-	203,225
Total fund balances	<u>244,823</u>	<u>130,804</u>	<u>286,174</u>	<u>661,801</u>
Total liabilities and fund balances	<u>\$ 248,982</u>	<u>\$ 130,804</u>	<u>\$ 286,174</u>	<u>\$ 665,960</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
Modified Cash Basis
For the Year Ended June 30, 2023

Total fund balances - governmental funds	\$	661,801
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	5,435,146
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Notes and bonds	(763,463)
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Net Position of Governmental Activities	<u>\$</u>	<u>5,333,484</u>
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The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 187,987	\$ -	\$ -	\$ 187,987
Intergovernmental	40,393	95,385	-	135,778
Grants	166,837	-	-	166,837
Franchise fees	103,436	-	-	103,436
Licenses and permits	21,460	-	-	21,460
Reimbursement SDC's	940	2,080	-	3,020
SDC Fees	-	-	46,026	46,026
Charges for services	6,280	-	-	6,280
Fees and fines	6,365	-	-	6,365
Investment earnings	2,327	1,676	4,613	8,616
Miscellaneous	10,828	-	220	11,048
Fundraising and event receipts	-	-	12,950	12,950
Total Revenues	546,853	99,141	63,809	709,803
EXPENDITURES				
Current:				
General government	109,963	-	-	109,963
Parks	75,953	-	5,743	81,696
Public safety	33,663	-	-	33,663
Community development	123,426	-	-	123,426
Library	94,423	-	-	94,423
Code enforcement	6,974	-	-	6,974
Tourism	1,223	-	-	1,223
Municipal court	14,040	-	-	14,040
Highways and streets	-	62,296	-	62,296
Blackberry Jam Festival	-	-	13,237	13,237
Debt service:				
Principal	327,423	3,427	-	330,850
Interest	27,574	1,745	-	29,319
Capital Outlay:	427,066	12,667	-	439,733
Total Expenditures	1,241,728	80,135	18,980	1,340,843
Excess (deficiency) of revenues over expenditures	(694,875)	19,006	44,829	(631,040)
OTHER FINANCING SOURCES (USES)				
Proceeds from loan	230,224	-	-	230,224
Proceeds from disposition of assets	444,715	-	-	444,715
Total other financing sources and uses	674,939	-	-	674,939
Net change in fund balances	(19,936)	19,006	44,829	43,899
Fund balances - beginning	264,759	111,798	241,345	617,902
Fund balances - ending	\$ 244,823	\$ 130,804	\$ 286,174	\$ 661,801

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Modified Cash Basis
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds	\$	43,899
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Expenditures for capital assets	\$	439,733	
Less current year depreciation		(101,703)	338,030

The net effect of various miscellaneous transactions involving capital assets is to increase (decrease) net position as follows:

Contributions from outside parties		707,085	
Cost of capital assets sold, disposed or adjusted		(362,927)	344,158

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which proceeds exceeded repayments.

Issuance of debt		(230,224)	
Principal Payments		330,849	100,625

Rounding		(1)
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Change in Net Position of Governmental Activities	\$	826,711
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The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Net Position
Proprietary Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Water Operating Fund	Sewer Operating Fund	Building Fund	Total Proprietary Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 558,456	\$ 389,483	68,793	\$ 1,016,732
Other current assets	-	-	-	-
Total current assets	<u>558,456</u>	<u>389,483</u>	<u>68,793</u>	<u>1,016,732</u>
Non-current assets:				
Capital assets:				
Land	81,179	11,000	-	92,179
Buildings and facilities	35,875	89,114	-	124,989
Equipment and furnishings	40,027	93,182	-	133,209
Vehicles and rolling stock	34,066	21,780	-	55,846
Infrastructure	4,817,522	4,959,303	-	9,776,825
Less accumulated depreciation	<u>(2,583,260)</u>	<u>(3,209,116)</u>	-	<u>(5,792,376)</u>
Total non-current assets	<u>2,425,409</u>	<u>1,965,263</u>	<u>-</u>	<u>4,390,672</u>
Total assets	<u><u>\$ 2,983,865</u></u>	<u><u>\$ 2,354,746</u></u>	<u><u>\$ 68,793</u></u>	<u><u>\$ 5,407,404</u></u>
LIABILITIES				
Current liabilities:				
Utility Deposits	\$ 41,140	\$ -	-	\$ 41,140
Utility Donations	1,110	-	-	1,110
Notes payable - current	<u>30,968</u>	<u>36,371</u>	-	<u>67,339</u>
Total current liabilities	<u>73,218</u>	<u>36,371</u>	<u>-</u>	<u>109,589</u>
Non-current liabilities:				
Notes payable - noncurrent	<u>961,473</u>	<u>444,867</u>	-	<u>1,406,340</u>
Total non-current liabilities	<u>961,473</u>	<u>444,867</u>	<u>-</u>	<u>1,406,340</u>
Total liabilities	<u>1,034,691</u>	<u>481,238</u>	<u>-</u>	<u>1,515,929</u>
NET POSITION				
Net investment in capital assets	1,432,968	1,484,025	-	2,916,993
Restricted for:				
Debt service	40,352	16,071	-	56,423
Capital projects (SDC)	438,835	140,993	-	579,828
Unrestricted	<u>37,019</u>	<u>232,419</u>	<u>68,793</u>	<u>338,231</u>
Total net position	<u><u>\$ 1,949,174</u></u>	<u><u>\$ 1,873,508</u></u>	<u><u>\$ 68,793</u></u>	<u><u>\$ 3,891,475</u></u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Revenues, Expenditures and Changes in Fund Net Position
Proprietary Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Water Operating Fund	Sewer Operating Fund	Building Fund	Total
OPERATING REVENUES				
Charges for services	\$ 393,126	\$ 452,693	-	\$ 845,819
Operating grants	18,301	5,525	-	23,826
Reimbursement SDC's	14,900	12,360	-	27,260
Other revenues	4,750	2,185	96,145	103,080
Total operating revenues	431,077	472,763	96,145	999,985
OPERATING EXPENSES				
Personal services	192,970	192,986	12,185	398,141
Contractual services	65,906	45,529	67,411	178,846
Utilities	23,069	47,686	470	71,225
Repairs and maintenance	36,996	21,752	-	58,748
Office supplies and expenses	22,052	22,528	579	45,159
Other operating expenses	46,408	56,718	3,953	107,079
Depreciation	111,278	118,981	-	230,259
Total operating expenses	498,679	506,180	84,598	1,089,457
Operating income (loss)	(67,602)	(33,417)	11,547	(89,472)
NON-OPERATING REVENUES (EXPENSES):				
Investment revenue	10,062	4,972	12	15,046
Miscellaneous revenue	3,607	1,862	-	5,469
Interest expense	(28,275)	(18,383)	-	(46,658)
Total non-operating revenues (expenses)	(14,606)	(11,549)	12	(26,143)
Net income (loss) before contributions and transfers	(82,208)	(44,966)	11,559	(115,615)
CAPITAL CONTRIBUTIONS:				
Capital grants	231,271	250,340	250,340	250,340
SDC Fees	76,600	76,600	20,349	20,349
Capital contributions	307,871	270,689	-	578,560
Change in net position	225,663	225,723	11,559	462,945
Net position - beginning	1,723,511	1,647,785	57,234	3,428,530
Net position - ending	<u>\$ 1,949,174</u>	<u>\$ 1,873,508</u>	<u>\$ 68,793</u>	<u>\$ 3,891,475</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Cash Flows - Proprietary Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Water Operating Fund	Sewer Operating Fund	Building Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 412,776	\$ 467,238	\$ 96,145	\$ 976,159
Other operating receipts	18,301	5,525	-	23,826
Payments to employees	(192,970)	(192,986)	(12,185)	(398,141)
Payments to suppliers	(194,431)	(194,213)	(72,413)	(461,057)
Increase (decrease) in cash deposits	2,498	1,775	-	4,273
Net cash provided (used) by operating activities	<u>46,174</u>	<u>87,339</u>	<u>11,547</u>	<u>145,060</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Other receipts	<u>3,607</u>	<u>1,863</u>	<u>-</u>	<u>5,470</u>
Net cash provided (used) by noncapital financing activities	<u>3,607</u>	<u>1,863</u>	<u>-</u>	<u>5,470</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital contributions - grants and fees	122,351	20,349	-	142,700
Purchases of capital assets	(61,043)	(1,475)	-	(62,518)
Principal paid on capital debt	(30,064)	(35,743)	-	(65,807)
Interest paid on capital debt	(28,275)	(18,383)	-	(46,658)
Net cash provided (used) by capital related financing activities	<u>2,969</u>	<u>(35,252)</u>	<u>-</u>	<u>(32,283)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	<u>10,060</u>	<u>4,972</u>	<u>12</u>	<u>15,044</u>
Net cash provided (used) by investing activities	<u>10,060</u>	<u>4,972</u>	<u>12</u>	<u>15,044</u>
Net increase (decrease) in cash and cash equivalents	<u>62,810</u>	<u>58,922</u>	<u>11,559</u>	<u>133,291</u>
Cash Balances - beginning of the year	<u>495,645</u>	<u>330,561</u>	<u>57,234</u>	<u>883,440</u>
Cash Balances - end of the year	<u>\$ 558,455</u>	<u>\$ 389,483</u>	<u>\$ 68,793</u>	<u>\$ 1,016,731</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (67,602)	\$ (33,417)	\$ 11,547	\$ (89,472)
Adjustments to reconcile operating income:				
Depreciation expense	111,278	118,981	-	230,259
Change in assets and liabilities:				
Increase (decrease) in deposits and donations	2,250	-	-	2,250
(Increase) decrease in other cash deposits	248	1,775	-	2,023
Net cash provided (used) by operating activities	<u>\$ 46,174</u>	<u>\$ 87,339</u>	<u>\$ 11,547</u>	<u>\$ 145,060</u>

The accompanying notes are an integral part of these financial statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Lowell, Oregon, operates under a Council-Manager form of government. The governing body consists of five elected council members, of which one is selected as Mayor by a majority of the Council.

The City of Lowell, Oregon is a primary government. A primary government is financially accountable for the organizations (component units) that make up its legal entity. The City has considered all organizations for which the City is financially accountable. Financial accountability may be evidenced by the ability to appoint the voting majority of the governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific burdens on, the primary government; or a fiscal dependency or intergovernmental relationship so close that exclusion from the primary government would render the financial statement incomplete or misleading. The City has determined that there are no component units required to be included in these financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the entire City. For the most part, the effect of inter-fund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. General and other governmental funds are reported as separate columns in the fund financial statements.

C. Measurement focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures when they result from cash transactions with a provision for capital assets and depreciation, recognition of long-term debts and utility deposits. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under accounting principles generally accepted in the United States of America, revenues are recognized when earned and expenses are recognized when the related liabilities are incurred. The modified cash basis of accounting is specifically allowed under Oregon rules, and the City considers the use of this basis to be an appropriate reflection of the City's financial status and results of operations.

The City reports the following major governmental funds:

- *General Fund*
Accounts for all financial sources except for those required to be accounted for in another fund. The principal revenue sources are property taxes, franchise fees and state shared revenues.

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- *Street Fund*

Accounts for all receipts of state gasoline taxes and related interest. The monies are expended primarily for the repair and maintenance of City roads, curbs, gutters, and sidewalks.

Additionally, the City reports non-major funds within the governmental fund type.

- *Special Revenue Funds*

Primarily operating funds that account for specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities.

- *Capital Projects Funds*

Accounts for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary funds).

Proprietary funds are used to account for the acquisition, operation, and maintenance of water and sewer systems and facilities. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personal and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City reports the following major proprietary funds:

- *Water Fund*

Water Operating Fund (*Budgetary basis financial statements only*)

Water Reserve Fund (*Budgetary basis financial statements only*)

Water SDC Fund (*Budgetary basis financial statements only*)

- *Sewer Fund*

Sewer Operating Fund (*Budgetary basis financial statements only*)

Sewer Reserve Fund (*Budgetary basis financial statements only*)

Sewer SDC Fund (*Budgetary basis financial statements only*)

Additionally, the City reports non-major funds within the proprietary fund type.

- *Building Fund*

Accounts for building and electrical inspection activity and is the only non-major enterprise fund.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include operating grants and contributions and capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

D. Fund Balance

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund balance reporting and Governmental Fund type Definitions (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the following fund balance categories:

- *Non-spendable*
Fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
- *Restricted*
Fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed*
Fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors (the District's highest level of decision-making authority).
- *Assigned*
Fund balance intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed.
- *Unassigned*
Fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in other classifications. The General Fund is the only fund which can have an "Unassigned" fund balance.

E. Assets, Liabilities, and Net Position

Cash and Investments

The cash and investments reported on the statement of net position include checking account, state Local Government Investment Pool (LGIP), and petty cash balances. The City invests in the LGIP, which is managed by the State Treasurer's office. These investments are managed in accordance with the "prudent person rule" and administrative regulations of the State Treasurer, which may change. Eligible investments are those allowed by Oregon law and are not leveraged and do not contain any derivative products. The City reports the fair value of their position in the pool the same as the value of pool shares.

Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds". All other outstanding balances between funds are reported as "due to/from other funds".

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as any capital purchase, donation or dedication of land, infrastructure, buildings and/or equipment that exceeds \$5,000 for a single acquisition.

CITY OF LOWELL
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Equipment	10
Buildings	20
Infrastructure	40

Long-term Obligations

General obligation bonds and other revolving loans, issued for sewer and water system construction, are reported as long-term debts in the government-wide financial statements.

Use of Estimates

The preparation of basic financial statements in conformity with the modified cash basis requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Compliance

Budgets are prepared and adopted, and expenditures are appropriated, in accordance with Oregon Local Budget Law. Budgets are adopted on the cash-basis of accounting, which is not in conformity with generally accepted accounting principles but is an acceptable method for Oregon Municipal Corporations under Oregon Local Budget Law. All annual appropriations lapse at fiscal year-end. The City does not use encumbrance accounting.

On or before June 30 of each year, the City enacts a resolution approving the budget, appropriating expenditures, and levying property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of City Council members and a like number of interested citizens. The budget committee presents the budget to the City Council for budget hearings prior to enactment of the resolution.

The budget is prepared by fund, and line item, and includes information of the past year, current year estimates, and requested appropriations for the next fiscal year. Expenditures may not exceed legally budgeted appropriations at the level of programs, or alternatively, materials and services, personal services, capital outlay, debt service, transfers out, or other expenditures for each fund.

B. Property Taxes

Lane County makes all assessments of property value and levies and collects the taxes for the City. Assessments of property values are as of January 1 of each year. Real property taxes are levied and attached as an enforceable lien on property on July 1. Taxes are payable in three installments on November 15, February 15, and May 15.

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A 3% discount is allowed for payment in full on November 15. Property taxes unpaid and outstanding on May 16 are considered delinquent.

For the current year the City Levied taxes at the rate of 2.1613 Per \$1,000 of assessed value within the City Limits. Measure 50 establishes the permanent rate and allows for an increase of the assessed value of 3% per year.

3. CASH AND INVESTMENTS

Cash and investments consist of the following as of June 30th:

Cash in bank	\$ 893,385
Cash on hand	250
Local government investment pool (LGIP)	<u>789,054</u>
Total	<u>\$ 1,682,689</u>

Deposits

Deposits with financial institutions are comprised of bank demand deposits. Total bank balances of the checking accounts as shown on the banks' records at year-end were \$905,667. The amount in the LGIP was \$789,054.

Custodial credit risk – deposits: This is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. In order to minimize this risk, the State of Oregon established the Public Funds Collateralization Program (PFCP).

PFCP is an application created by the Office of the State Treasurer (OST) to facilitate bank depository, custodian and public official compliance with Oregon Revised Statutes (ORS) 295 effective on July 1, 2008. Requirements described on the PFCP for depository banks, custodian banks and local governments are set forth as the following:

Banks are required to report quarterly to the State Treasurer, providing quarter-end public funds balance in excess of the FDIC limits, net worth, and FDIC capitalization information. The FDIC assigns each bank with a capitalization category quarterly, either well capitalized, adequately capitalized or undercapitalized. The PFCP calculates, based on this information, the bank's minimum collateral (maximum liability) that must be pledged with the custodian for the next quarter. The maximum liability is reported to the bank, OST and custodian.

The custodian banks hold the collateral pledged by the banks. OST provides the custodian the maximum liability for each bank. Banks will request security pledges, releases and substitutions through the PFCP. The custodian will process the transactions as approved by OST and maintain an inventory of pledged securities. OST will monitor that adequate collateral is pledged at all times and that all banks comply with the requirements of ORS.

Public officials are required to verify that deposit accounts in excess of deposit insurance limits are only maintained at financial institutions included on the list of qualified depositories found on the OST's website. Public officials are also required to report at least annually, or within 10 days of a change, the banks they do business with, and contact information for the public official. It is the responsibility of the public official to ensure compliance with these requirements in order to eliminate personal liability in the event of a bank loss.

The City's depository bank was listed on the Treasurer's website, "Qualified Depositories for Public Funds", throughout the fiscal year.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2023

3. CASH AND INVESTMENTS (continued)

Investments

The only investments held by the City at June 30th were funds in the LGIP, which is part of the Oregon Short-Term Fund (OSTF). The OSTF is a cash and investment pool available for use by all state agencies and eligible local governments. The LGIP is an open-ended, no-load diversified portfolio offered to eligible participants who by law are made custodian of, or have control over, any public funds. The City's investment in the LGIP is carried at cost, which approximates fair value. The State of Oregon's investment policies used in administering the LGIP are governed by statute and the Oregon Investment Council (the Council). The State Treasurer is the investment officer for the Council and is responsible for the funds on deposit in the state treasury.

The OST's investments in short-term securities are limited by the portfolio rules established by the OSTF Board and the Council. In accordance with Oregon statutes, the investments funds are invested, and the investments of those funds managed, as a prudent investor would do – exercising reasonable care, skill, and caution. The LGIP's Portfolio rules provide that broker/dealers meet certain qualifications and that investments are delivered to and held by a third-party custodian that hold the securities in the State of Oregon's name. The LGIP is not registered with the Securities Exchange Commission and is not rated.

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30th was as follows:

	Beginning Balance	Additions	Deletions	Reclassification	Ending Balance
Governmental Activities:					
Not being depreciated					
Land	\$ 2,735,911	\$ -	\$ (53,993)	\$ -	\$ 2,681,918
Property acquired for resale	308,935	-	(308,935)	-	-
Construction in progress	247,126	1,192	(217,172)	-	31,146
Total	<u>3,291,972</u>	<u>1,192</u>	<u>(580,100)</u>	<u>-</u>	<u>2,713,064</u>
Being Depreciated					
Buildings	431,437	585,910	-	-	1,017,347
Infrastructure	1,657,535	719,752	-	-	2,377,287
Furnishings and equipment	34,935	57,136	-	-	92,071
Vehicles and rolling stock	52,147	-	-	-	52,147
Total	<u>2,176,054</u>	<u>1,362,798</u>	<u>-</u>	<u>-</u>	<u>3,538,852</u>
Accumulated depreciation					
Buildings	205,792	32,839	-	-	238,631
Infrastructure	474,845	56,795	-	-	531,640
Furnishings and equipment	12,490	6,862	-	-	19,352
Vehicles and rolling stock	21,940	5,207	-	-	27,147
Total	<u>715,067</u>	<u>101,703</u>	<u>-</u>	<u>-</u>	<u>816,770</u>
Governmental Capital Assets, Net	<u>\$ 4,752,959</u>	<u>\$ 1,262,287</u>	<u>\$ (580,100)</u>	<u>\$ -</u>	<u>\$ 5,435,146</u>

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

4. CAPITAL ASSETS (continued)

Business-type Activities:	Beginning Balance	Additions	Deletions	Reclassification	Ending Balance
Not being depreciated					
Land	\$ 92,179	\$ -	\$ -	\$ -	\$ 92,179
Construction in progress	-	-	-	-	-
Total	<u>92,179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,179</u>
Being Depreciated					
Buildings	124,989	-	-	-	124,989
Infrastructure	9,211,303	489,091	-	76,431	9,776,825
Furnishings and equipment	200,352	9,287	-	(76,431)	133,208
Vehicles and rolling stock	55,846	-	-	-	55,846
Total	<u>9,592,490</u>	<u>498,378</u>	<u>-</u>	<u>-</u>	<u>10,090,868</u>
Accumulated depreciation					
Buildings	66,203	3,796	-	-	69,999
Infrastructure	5,354,223	212,241	-	-	5,566,464
Furnishings and equipment	114,160	9,864	-	-	124,024
Vehicles and rolling stock	27,531	4,356	-	-	31,887
Total	<u>5,562,117</u>	<u>230,258</u>	<u>-</u>	<u>-</u>	<u>5,792,375</u>
Business-type Capital Assets, Net					
	<u>\$ 4,122,552</u>	<u>\$ 268,120</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,390,672</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Function/Activites	Governmental Activities	Business-type Activities
General Government	\$ 21,246	
Highways and streets	57,351	
Library	12,020	
Culture and recreation	11,086	
Water		111,278
Sewer		118,981
Total depreciation expense	<u>\$ 101,703</u>	<u>\$ 230,258</u>

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2023

5. LONG TERM DEBT

The following table represents changes in long-term debt for governmental and business-type activities, followed by descriptions of each note payable.

	Fund	Balance 06/30/22	Additions	Repayment	Balance 06/30/23	Due within one year
Governmental Activities:						
Gov't Capital Corp - Library/Park (256156)	General	\$ 476,431	\$ -	19,445	\$ 456,986	\$ 20,298
Gov't Capital Corp - E Main St (263007)	General	307,978	-	307,978	-	-
Business Oregon - SPWF (L21001)	Water/Street	79,679	-	3,426	76,253	3,502
Business Oregon - SPWF (L22010)	General	-	230,224	-	230,224	9,697
Total governmental activities:		<u>\$ 864,088</u>	<u>\$ 230,224</u>	<u>\$ 330,849</u>	<u>\$ 763,463</u>	<u>\$ 33,497</u>
Business-type Activities:						
Business Oregon - Pioneer St. Reloc (J05001)	Water/Sewer	47,598	-	4,962	42,636	5,218
USDA RUS - Water Revenue Loan (RUS 91-03)	Water	797,161	-	17,458	779,703	17,938
Business Oregon - SPWF (L21001)	Water/Street	177,746	-	7,645	170,101	7,811
Subtotal Water Fund		<u>1,022,505</u>	<u>-</u>	<u>30,065</u>	<u>992,440</u>	<u>30,967</u>
Business Oregon - Drinking Water (G02002)	Sewer	150,690	-	23,801	126,889	23,981
Business Oregon - Pioneer St. Reloc (J05001)	Water/Sewer	47,598	-	4,961	42,637	5,219
USDA RUS - Water Revenue Loan (RUS 92-05)	Sewer	318,693	-	6,980	311,713	7,172
Subtotal Sewer Fund		<u>516,981</u>	<u>-</u>	<u>35,742</u>	<u>481,239</u>	<u>36,372</u>
Total business-type activities:		<u>\$ 1,539,486</u>	<u>\$ -</u>	<u>\$ 65,807</u>	<u>\$ 1,473,679</u>	<u>\$ 67,339</u>

Long-term debt service requirements are as follows:

Year Ending June 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	33,497	24,050	57,547	67,339	44,175	111,514
2025	32,011	25,536	57,547	68,929	41,635	110,564
2026	33,176	24,371	57,547	70,580	39,035	109,615
2027	34,387	23,160	57,547	72,291	36,373	108,664
2028	35,646	21,901	57,547	79,067	33,646	112,713
2029-2033	198,927	88,807	287,734	224,801	138,051	362,852
2034-2038	238,813	48,921	287,734	224,664	108,639	333,303
2039-2043	104,594	11,411	116,005	232,411	78,018	310,429
2044-2048	52,412	3,273	55,685	228,212	47,408	275,620
2049-2053	-	-	-	205,385	14,278	219,663
Total	<u>\$ 763,463</u>	<u>\$ 271,430</u>	<u>\$ 1,034,893</u>	<u>\$ 1,473,679</u>	<u>\$ 581,258</u>	<u>\$ 2,054,937</u>

WASTEWATER PROJECT LOAN – G02002

On December 4, 2002, the City was granted a loan for Phase I of its Water/Wastewater construction project in the amount of \$425,000 from the State of Oregon Economic and Community Development Department (OECD). Proceeds in the amount of \$161,939 were received during the 2002-03 fiscal year, with the remaining loan proceeds of \$263,061 received during the 2003-2004 fiscal year. The loan agreement requires 25 annual payments, carries an interest rate of 5.35% and a maturity date of December 1, 2027. The balance of the loan at June 30, 2023 was \$126,889.

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

5. LONG TERM DEBT (continued)

PIONEER STREET RELOCATION PROJECT LOAN – J05001

On May 11, 2005, the City was granted a loan from the Pioneer Street Water/Sewer Line Relocation Project in the amount of \$200,000 from the State of Oregon Economic and Community Development Department (OECCDD). The loan principal is split between the Water and Sewer Funds equally. The loan agreement requires 24 annual payments of \$14,845, carries an interest rate of 5.17% and maturity date of December 1, 2029. The balance of the loan at June 30, 2023 was \$85,273 apportioned \$42,636 to the Water Fund and \$42,637 to the Sewer Fund.

WATER REVENUE LOAN – RUS 91-03

On April 6, 2012, the City was granted a Water Revenue Loan in the amount of \$948,000 from the United States Department of Agriculture, Rural Development Utilities Services (RUS). The loan financed improvements to the water system including capital improvements to the water treatment facility, construction of a water storage reservoir and extending water service lines. The loan agreement requires 40 annual payments of \$39,380, carries an interest rate of 2.75% and a maturity date of April 6, 2052. The balance of the loan at June 30, 2023 was \$779,703.

SEWER REVENUE LOAN – RUS 92-05

On April 6, 2012, the City was granted a Sewer Revenue Loan in the amount of \$379,000 from the United States Department of Agriculture, Rural Development Utilities Services (RUS). The loan financed capital improvements to the sewer system including extending sewer service lines. The loan agreement requires 40 annual payments of \$15,744, carries an interest rate of 2.75% and a maturity date of April 6, 2052. The balance of the loan at June 30, 2023 was \$311,713.

LIBRARY/ CITY HALL AND ROLLING ROCK PARK IMPROVEMENTS - 256156

On April 25, 2019, the City was secured a note in the amount of \$530,000 from Government Capital Corporation. The note financed the purchase of property intended to be the future home of the City of Lowell Library, temporary location for Lowell City Hall, as well as an expansion of Rolling Rock Park with the addition of three adjacent parcels of property. The terms of the note require 20 annual payments of \$40,346, carries an interest rate of 4.387% and a maturity date of April 25, 2039. The balance of the loan at June 30, 2023 was \$456,986.

205 AND 295 E MAIN STREET PURCHASE - 263007

On September 24, 2020, the City secured a note in the amount of \$307,978 from Government Capital Corporation. The note financed the purchase of two properties intended for resale. These properties are in an area identified as Downtown Commercial in the Lowell Downtown Master Plan and are intended to be sold for commercial development. This is a short-term note requiring interest only payments until maturity, carries an interest rate of 2.6% and an extended maturity date of September 22, 2023. This loan was paid in full as of June 30, 2023.

MAIN STREET AND LAKEVIEW WATER LINE AND STREET IMPROVEMENTS – L21001

On November 22, 2020, the City secured a loan in the amount of \$268,450 from the State of Oregon, Infrastructure Finance Authority, Special Public Works Fund. The loan was part of the \$556,269 improvement project which consisted of Oregon Department of Transportation Special City Allotment Grants (\$200,000), city participation (\$87,819) and this loan. The loan principal is split with 69.0476% in the Water Fund and 30.9524% in the Street Fund. The terms of the note require 20 annual payments of \$16,708, carries an interest rate of 2.19% and a maturity date of December 1, 2040. The balance of the loan at June 30, 2023 was \$246,354.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2023

5. LONG TERM DEBT (continued)

LIBRARY/ CITY HALL IMPROVEMENTS – L22010

On May 11, 2022, the City secured a loan in the amount of \$230,224 from the State of Oregon, Infrastructure Finance Authority, Special Public Works Fund. The loan was part of the \$643,045 improvement project which consisted of Ford Foundation Grants (\$191,466), American Rescue Plan Act Grants (\$142,198), Lane County, Oregon Grants (\$50,000), Community donations from the Library Capital Campaign (\$25,187), City contributions of (\$3,970), and this loan. The terms of the note require 25 annual payments of \$12,029, beginning December 1, 2023, carries an interest rate of 2.17% and a maturity date of December 1, 2047. The balance of the loan at June 30, 2023 was \$230,224.

6. PENSION PLAN

A. Plan Description

The City contributes to the State of Oregon Public Employees Retirement System (PERS), a cost-sharing multiple-employer defined benefit pension plan administered by the Oregon Public Employees Retirement System. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The Oregon Public Retirement Fund (OPERF) applies to the city's contribution for qualifying employees who were hired before August 29, 2003. Oregon Revised Statute 238 assigns the authority to establish and amend benefit provisions to the PERS Board of Trustees and the state legislature.

In 2003 legislative session, the Oregon Legislative Assembly created a successor plan for PERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 23, 2003 and applies to any inactive PERS members who return to employment following six month or greater break in service. The new plan consists of a defined benefit program (Pension Program) and a defined contribution portion (the Individual Account Program or "IAP"). The Pension Program portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service and a factor that varies based on type of service (general versus police or fire).

Beginning January 1, 2004, all PERS member's contributions go into the IAP portion of OPSRP. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account. Those employees who had established a PERS membership prior to creation of OPSRP will be members of both the PERS and OPSRP system as long as they remain in covered employment.

Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board (OPERB). The comprehensive annual financial report for the funds administered by the OPERB may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700 Tigard, Oregon 97281-3700, by calling (503) 598-7377, or by accessing the PERS website at www.pers.state.or.us.

B. Funding Policy

Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program. The City is required by ORS 238.225 to contribute at an actuarially determined rate for all the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF plan and a general service rate for the qualifying employees under the OPSRP plan. The OPERF and OPSRP rates in effect for the year ended June 30, 2023 were 24.70% and 19.63% respectively.

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

6. PENSION PLAN (continued)

The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

C. Annual Pension Cost

Employer contributions are calculated in conformance with the provisions of GASB Statement No. 27 as a percentage of covered payroll. Therefore, the contributions transmitted to the System are equal to the Annual Required Contribution (ARC), and there is no Net Pension Obligation (NPO) necessary to amortize any unmade contributions.

For the year ended June 30, 2023, the City’s annual pension cost of \$93,013 was equal to the required and actual contributions of the City. The required contribution was determined as part of the December 31, 2019 actuarial valuation using the entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7.2% per year, (b) projected salary increases of 3.5% per year attributable to general wage adjustments, with additional increases for promotion and longevity that vary by age and service, (c) projected automatic cost-of-living benefit increases of 3.5% per year, and (d) CPI increases of 2.5% per year, and demographic assumptions that were chosen to reflect the best estimate of emerging experience of the members of the System.

D. Three-year Trend Information

Three-year trend information for the City of Lowell is as follows:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2021	\$ 67,492	100%	\$ -
6/30/2022	\$ 79,457	100%	\$ -
6/30/2023	\$ 93,013	100%	\$ -

7. CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time although management expects such amount, if any to be immaterial.

Management believes that there are no liabilities that could result from pending suits, judgements or claims where the amount in excess of insurance coverage would be material to the financial statements.

8. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts – theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. These risks are covered by participation in the City/County Insurance Services Trust (CIS) – a liability risk sharing pool for general and automobile liability and workers’ compensation.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2023

8. RISK MANAGEMENT (continued)

CIS was established in 1981 by the League of Oregon Cities (LOC) and the Association of Oregon counties (AOC) to provide risk management services including insurance and loss control to member entities. CIS is itself a governmental entity and works exclusively for the benefit of Oregon cities and counties. CIS's primary objective is to aggregate the collective buying power of members to reduce and stabilize the cost of funding those risks. The pool self-insures members up to a pre-set limit. Member rates are set based on experience and the city is potentially liable for its pro rate share of pool losses or eligible for a pro rate share of pool net income. In the event that a single loss or series of losses should exceed the amount of protection afforded by the pool or other insurance carried by CIS, then payment of losses is the obligation of the individual member against whom the claim(s) were made. Premiums paid into the pool are recognized as expenditure when paid. The amount of any future claims or refunds cannot be ascertained.

During the last three years, settled claims from all risks have not exceeded covered limits. Also there has been no reduction in coverage compared to the prior year.

9. PENDING LITIGATION

East 1ST Street - Water Main

On November 16, 2022 a contractor ruptured a water main on East 1st Street while installing communication lines for a telecommunications company. The water main damaged a 300-foot section of the road, along with sewer and storm drain lines. The City's Engineer, Civil West Engineering, estimates the cost to repair the street and underlying infrastructure at \$529,672. Emergency repair, equipment materials and labor for the emergency waterline and other related costs totaled \$37,986. In addition, the City has received claims from four property owners whose properties were damaged from the water main rupture as well as a claim from a contractor the City hired to complete emergency repairs. The City's insurance company denied all five claims based on their determination that the City was not responsible for the water main rupture and resulting damages. The City has hired outside legal counsel to represent the City in potential litigation on this matter. The outcome of the litigation cannot presently be determined.

205 East Main Street – Underground Storage Tank

In 2020, the city purchased 205 E. Main Street and 295 E. Main Street. The city's intention for purchasing the properties was to consolidate them and sell them for commercial development to implement the vision of the "2019 Downtown Master Plan." As part of the city's contract to sell the properties, the city agreed to perform a Phase 1 environmental site assessment. The Phase 1 assessment was completed in December 2021, and it advised the city to perform a Phase 2 environmental site assessment based on the high likelihood that one or more underground storage tanks were present on the property. A Phase 2 assessment, completed in March 2022, verified that underground storage tanks were on the property. In June 2022, the city hired a contractor to decommission the two 200-gallon underground storage tanks on the property. Finally, in March 2023, the city obtained a conditional "no further action" letter from the Oregon Department of Environmental Quality. On March 28, 2023, upon receiving the "no further action" letter, the city finally completed the sale of the property. The city incurred \$32,190 in performing remedial actions on the property necessary to prepare it for sale. The city has hired outside legal counsel to represent the city in potential litigation to recover the city's remedial action costs. The outcome of the litigation cannot presently be determined.

SUPPLEMENTARY INFORMATION

CITY OF LOWELL
Combining Balance Sheet
Other Governmental Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Blackberry Jam Festival Fund	Parks SDC Fund	Streets SDC Fund	Stormwater SDC Fund	Total Other Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 13,759	\$ 105,232	\$ 81,858	\$ 85,325	\$ 286,174
Other current assets	-	-	-	-	-
Total assets	<u>\$ 13,759</u>	<u>\$ 105,232</u>	<u>\$ 81,858</u>	<u>\$ 85,325</u>	<u>\$ 286,174</u>
LIABILITIES, AND FUND BLANCES					
Liabilities:					
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Equity:					
Restricted	-	105,232	81,858	85,325	272,415
Assigned	13,759	-	-	-	13,759
Total fund balances	<u>13,759</u>	<u>105,232</u>	<u>81,858</u>	<u>85,325</u>	<u>286,174</u>
Total liabilities and fund balances	<u>\$ 13,759</u>	<u>\$ 105,232</u>	<u>\$ 81,858</u>	<u>\$ 85,325</u>	<u>\$ 286,174</u>

CITY OF LOWELL
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Blackberry Jam Festival Fund	Parks SDC Fund	Streets SDC Fund	Stormwater SDC Fund	Total Other Governmental Funds
REVENUES					
SDC Fees	\$ -	\$ 19,655	\$ 11,840	\$ 14,531	\$ 46,026
Investment earnings	2	1,787	1,383	1,441	4,613
Miscellaneous	220	-	-	-	220
Fundraising and event receipts	12,950	-	-	-	12,950
Total Revenues	13,172	21,442	13,223	15,972	63,809
EXPENDITURES					
Current:					
Parks	-	5,743	-	-	5,743
Blackberry Jam Festival	13,237	-	-	-	13,237
Total Expenditures	13,237	5,743	-	-	18,980
Excess (deficiency) of revenues over expenditures	(65)	15,699	13,223	15,972	44,829
Net change in fund balances	(65)	15,699	13,223	15,972	44,829
Fund balances - beginning	13,824	89,533	68,635	69,353	241,345
Fund balances - ending	\$ 13,759	\$ 105,232	\$ 81,858	\$ 85,325	\$ 286,174

CITY OF LOWELL
Combining Balance Sheet Water Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Water Fund	Water SDC Fund	Water Reserve Fund	Total Water Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 79,269	\$ 438,835	\$ 40,352	\$ 558,456
Other current assets	-	-	-	-
Total current assets	<u>79,269</u>	<u>438,835</u>	<u>40,352</u>	<u>558,456</u>
Non-current assets:				
Capital assets:				
Land	81,179	-	-	81,179
Buildings and facilities	35,875	-	-	35,875
Equipment and furnishings	40,027	-	-	40,027
Vehicles and rolling stock	34,066	-	-	34,066
Infrastructure	4,817,522	-	-	4,817,522
Less accumulated depreciation	(2,583,260)	-	-	(2,583,260)
Total non-current assets	<u>2,425,409</u>	<u>-</u>	<u>-</u>	<u>2,425,409</u>
Total assets	<u>\$ 2,504,678</u>	<u>\$ 438,835</u>	<u>\$ 40,352</u>	<u>\$ 2,983,865</u>
LIABILITIES				
Current liabilities:				
Utility deposits	41,140	-	-	41,140
Utility donations	1,110	-	-	1,110
Notes payable - current	30,968	-	-	30,968
Total current liabilities	<u>73,218</u>	<u>-</u>	<u>-</u>	<u>73,218</u>
Non-current liabilities:				
Notes payable - noncurrent	961,473	-	-	961,473
Total non-current liabilities	<u>961,473</u>	<u>-</u>	<u>-</u>	<u>961,473</u>
Total liabilities	<u>1,034,691</u>	<u>-</u>	<u>-</u>	<u>1,034,691</u>
NET POSITION				
Net investment in capital assets	1,432,968	-	-	1,432,968
Restricted for:				
Debt service	-	-	40,352	40,352
Capital projects (SDC)	-	438,835	-	438,835
Unrestricted	37,019	-	-	37,019
Total net position	<u>\$ 1,469,987</u>	<u>\$ 438,835</u>	<u>\$ 40,352</u>	<u>\$ 1,949,174</u>

CITY OF LOWELL
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position Water Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Water Fund	Water SDC Fund	Water Reserve Fund	Water Operating Fund
OPERATING REVENUES				
Charges for services	\$ 393,126	\$ -	\$ -	\$ 393,126
Operating grants	18,301	-	-	18,301
Reimbursement SDC's	14,900	-	-	14,900
Other revenues	4,750	-	-	4,750
Total operating revenues	<u>431,077</u>	<u>-</u>	<u>-</u>	<u>431,077</u>
OPERATING EXPENSES				
Personal services	192,970	-	-	192,970
Contractual services	43,206	22,700	-	65,906
Utilities	23,069	-	-	23,069
Repairs and maintenance	36,996	-	-	36,996
Office supplies and expenses	22,052	-	-	22,052
Other operating expenses	46,202	206	-	46,408
Depreciation	111,278	-	-	111,278
Total operating expenses	<u>475,773</u>	<u>22,906</u>	<u>-</u>	<u>498,679</u>
Operating income (loss)	<u>(44,696)</u>	<u>(22,906)</u>	<u>-</u>	<u>(67,602)</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment revenue	159	9,008	895	10,062
Miscellaneous revenue	3,607	-	-	3,607
Interest expense	(28,275)	-	-	(28,275)
Total non-operating revenues (expenses)	<u>(24,509)</u>	<u>9,008</u>	<u>895</u>	<u>(14,606)</u>
Net income (loss) before contributions and transfers	(69,205)	(13,898)	895	(82,208)
CAPITAL CONTRIBUTIONS:				
Capital grants	231,271	-	-	231,271
SDC Fees	-	76,600	-	76,600
Capital contributions	<u>231,271</u>	<u>76,600</u>	<u>-</u>	<u>307,871</u>
Change in net position	<u>162,066</u>	<u>62,702</u>	<u>895</u>	<u>225,663</u>
Net position - beginning	<u>1,307,921</u>	<u>376,133</u>	<u>39,457</u>	<u>1,723,511</u>
Net position - ending	<u>\$ 1,469,987</u>	<u>\$ 438,835</u>	<u>\$ 40,352</u>	<u>\$ 1,949,174</u>

CITY OF LOWELL
Combining Statement of Cash Flows Water Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Water Fund	Water SDC Fund	Water Reserve Fund	Water Operating Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 412,776	\$ -	\$ -	\$ 412,776
Other operating receipts	18,301	-	-	18,301
Payments to employees	(192,970)	-	-	(192,970)
Payments to suppliers	(171,525)	(22,906)	-	(194,431)
Increase (decrease) in cash deposits	2,498	-	-	2,498
Net cash provided (used) by operating activities	<u>69,080</u>	<u>(22,906)</u>	<u>-</u>	<u>46,174</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Other receipts	3,607	-	-	3,607
Net cash provided (used) by noncapital financing activities	<u>3,607</u>	<u>-</u>	<u>-</u>	<u>3,607</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital contributions - grants and fees	45,751	76,600	-	122,351
Purchases of capital assets	(61,043)	-	-	(61,043)
Principal paid on capital debt	(30,064)	-	-	(30,064)
Interest paid on capital debt	(28,275)	-	-	(28,275)
Net cash provided (used) by capital related financing activities	<u>(73,631)</u>	<u>76,600</u>	<u>-</u>	<u>2,969</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	158	9,008	894	10,060
Net cash provided (used) by investing activities	<u>158</u>	<u>9,008</u>	<u>894</u>	<u>10,060</u>
Net increase (decrease) in cash and cash equivalents	<u>(786)</u>	<u>62,702</u>	<u>894</u>	<u>62,810</u>
Cash Balances - beginning of the year	80,055	376,133	39,457	495,645
Cash Balances - end of the year	<u>\$ 79,269</u>	<u>\$ 438,835</u>	<u>\$ 40,351</u>	<u>\$ 558,455</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (44,696)	\$ (22,906)	\$ -	\$ (67,602)
Adjustments to reconcile operating income:				
Depreciation expense	111,278	-	-	111,278
Change in assets and liabilities:				
Increase (decrease) in deposits and donations	2,250	-	-	2,250
(Increase) decrease in other cash deposits	248	-	-	248
Net cash provided (used) by operating activities	<u>\$ 69,080</u>	<u>\$ (22,906)</u>	<u>\$ -</u>	<u>\$ 46,174</u>

CITY OF LOWELL
Combining Balance Sheet Sewer Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Sewer Fund	Sewer SDC Fund	Sewer Reserve Fund	Total Sewer Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 232,419	\$ 140,993	\$ 16,071	\$ 389,483
Other current assets	-	-	-	-
Total current assets	<u>232,419</u>	<u>140,993</u>	<u>16,071</u>	<u>389,483</u>
Non-current assets:				
Capital assets:				
Land	11,000	-	-	11,000
Buildings and facilities	89,114	-	-	89,114
Equipment and furnishings	93,182	-	-	93,182
Vehicles and rolling stock	21,780	-	-	21,780
Infrastructure	4,959,303	-	-	4,959,303
Less accumulated depreciation	(3,209,116)	-	-	(3,209,116)
Total non-current assets	<u>1,965,263</u>	<u>-</u>	<u>-</u>	<u>1,965,263</u>
Total assets	<u>\$ 2,197,682</u>	<u>\$ 140,993</u>	<u>\$ 16,071</u>	<u>\$ 2,354,746</u>
LIABILITIES				
Current liabilities:				
Notes payable - current	36,371	-	-	36,371
Total current liabilities	<u>36,371</u>	<u>-</u>	<u>-</u>	<u>36,371</u>
Non-current liabilities:				
Notes payable - noncurrent	444,867	-	-	444,867
Total non-current liabilities	<u>444,867</u>	<u>-</u>	<u>-</u>	<u>444,867</u>
Total liabilities	<u>481,238</u>	<u>-</u>	<u>-</u>	<u>481,238</u>
NET POSITION				
Net investment in capital assets	1,484,025	-	-	1,484,025
Restricted for:				
Debt service	-	-	16,071	16,071
Capital projects (SDC)	-	140,993	-	140,993
Unrestricted	232,419	-	-	232,419
Total net position	<u>\$ 1,716,444</u>	<u>\$ 140,993</u>	<u>\$ 16,071</u>	<u>\$ 1,873,508</u>

CITY OF LOWELL
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position Sewer Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Sewer Fund	Sewer SDC Fund	Sewer Reserve Fund	Sewer Operating Fund
OPERATING REVENUES				
Charges for services	\$ 452,693	\$ -	\$ -	\$ 452,693
Reimbursement SDC's	12,360	-	-	12,360
Other revenues	2,185	-	-	2,185
Total operating revenues	<u>472,763</u>	<u>-</u>	<u>-</u>	<u>472,763</u>
OPERATING EXPENSES				
Personal services	192,986	-	-	192,986
Contractual services	31,900	13,629	-	45,529
Utilities	47,686	-	-	47,686
Repairs and maintenance	21,752	-	-	21,752
Office supplies and expenses	22,528	-	-	22,528
Other operating expenses	56,718	-	-	56,718
Depreciation	118,981	-	-	118,981
Total operating expenses	<u>492,551</u>	<u>13,629</u>	<u>-</u>	<u>506,180</u>
Operating income (loss)	<u>(19,788)</u>	<u>(13,629)</u>	<u>-</u>	<u>(33,417)</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment revenue	2,637	2,036	299	4,972
Miscellaneous revenue	1,862	-	-	1,862
Interest expense	(18,383)	-	-	(18,383)
Total non-operating revenues (expenses)	<u>(13,884)</u>	<u>2,036</u>	<u>299</u>	<u>(11,549)</u>
Net income (loss) before contributions and transfers	(33,672)	(11,593)	299	(44,966)
CAPITAL CONTRIBUTIONS:				
Capital contributions	<u>250,340</u>	<u>20,349</u>	<u>-</u>	<u>270,689</u>
Change in net position	<u>216,668</u>	<u>8,756</u>	<u>299</u>	<u>225,723</u>
Net position - beginning	<u>1,499,775</u>	<u>132,238</u>	<u>15,772</u>	<u>1,647,785</u>
Net position - ending	<u>\$ 1,716,443</u>	<u>\$ 140,994</u>	<u>\$ 16,071</u>	<u>\$ 1,873,508</u>

CITY OF LOWELL
Combining Statement of Cash Flows Sewer Funds
Modified Cash Basis
For the Year Ended June 30, 2023

	Sewer Fund	Sewer SDC Fund	Sewer Reserve Fund	Sewer Operating Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 467,238	\$ -	\$ -	\$ 467,238
Other operating receipts	5,525	-	-	5,525
Payments to employees	(192,986)	-	-	(192,986)
Payments to suppliers	(180,584)	(13,629)	-	(194,213)
Increase (decrease) in cash deposits	1,775	-	-	1,775
Net cash provided (used) by operating activities	<u>100,968</u>	<u>(13,629)</u>	<u>-</u>	<u>87,339</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Other receipts	1,863	-	-	1,863
Net cash provided (used) by noncapital financing activities	<u>1,863</u>	<u>-</u>	<u>-</u>	<u>1,863</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital contributions - grants and fees	-	20,349	-	20,349
Purchases of capital assets	(1,475)	-	-	(1,475)
Principal paid on capital debt	(35,743)	-	-	(35,743)
Interest paid on capital debt	(18,383)	-	-	(18,383)
Net cash provided (used) by capital related financing activities	<u>(55,601)</u>	<u>20,349</u>	<u>-</u>	<u>(35,252)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	2,637	2,036	299	4,972
Net cash provided (used) by investing activities	<u>2,637</u>	<u>2,036</u>	<u>299</u>	<u>4,972</u>
Net increase (decrease) in cash and cash equivalents	<u>49,867</u>	<u>8,756</u>	<u>299</u>	<u>58,922</u>
Cash Balances - beginning of the year	182,551	132,238	15,772	330,561
Cash Balances - end of the year	<u>\$ 232,418</u>	<u>\$ 140,994</u>	<u>\$ 16,071</u>	<u>\$ 389,483</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (19,788)	\$ (13,629)	\$ -	\$ (33,417)
Adjustments to reconcile operating income:				
Depreciation expense	118,981	-	-	118,981
Change in assets and liabilities:				
(Increase) decrease in other cash deposits	1,775	-	-	1,775
Net cash provided (used) by operating activities	<u>\$ 100,968</u>	<u>\$ (13,629)</u>	<u>\$ -</u>	<u>\$ 87,339</u>

CITY OF LOWELL
Budget and Actual (with Variances)
General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 178,646	\$ 178,646	187,987	\$ 9,341
Intergovernmental	43,700	43,700	40,393	(3,307)
Grants	843,301	843,301	166,837	(676,464)
Franchise fees	108,686	108,686	103,436	(5,250)
Licenses and permits	19,795	19,795	21,460	1,665
Charges for services	9,737	9,737	6,280	(3,457)
Reimbursement SDC fees	940	940	940	-
Fees and fines	5,000	5,000	6,365	1,365
Investment earnings	1,252	1,252	2,327	1,075
Miscellaneous	14,300	14,300	10,828	(3,472)
Total Revenues	1,225,357	1,225,357	546,853	(678,504)
EXPENDITURES				
Current:				
General government	329,276	329,276	257,362	71,914
Parks	852,861	842,454	77,145	765,309
Public safety	29,530	33,700	33,663	37
Community development	66,591	146,208	123,426	22,782
Library	416,550	416,550	372,898	43,652
Code enforcement	8,312	8,312	6,974	1,338
Tourism	10,586	10,586	1,223	9,363
Municipal court	14,466	17,286	14,040	3,246
Debt service:				
Principal	557,651	557,651	327,423	230,228
Interest	33,907	33,907	27,574	6,333
Contingency	97,186	97,186	-	97,186
Total Expenditures	2,416,916	2,493,116	1,241,728	1,251,388
Excess (deficiency) of revenues over expenitures	(1,191,559)	(1,267,759)	(694,875)	572,884
OTHER FINANCING SOURCESS (USES)				
Proceeds from loan	230,224	230,224	230,224	-
Proceeds from disposition of assets	685,897	685,897	444,715	(241,182)
Transfers in	-	76,200	-	(76,200)
Total other financing sources and uses	916,121	992,321	674,939	(317,382)
Net change in fund balances	(275,438)	(275,438)	(19,936)	255,502
Fund balances - beginning	341,048	341,048	264,759	(76,289)
Fund balances - ending	\$ 65,610	\$ 65,610	244,823	\$ 179,213

CITY OF LOWELL
Budget and Actual (with Variances)
Parks SDC Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 19,700	\$ 19,700	\$ 19,655	\$ (45)
Investment earnings	200	200	1,787	1,587
Total Revenues	<u>19,900</u>	<u>19,900</u>	<u>21,442</u>	<u>1,542</u>
EXPENDITURES				
Current:				
Materials and services	10,000	10,000	5,743	4,257
Capital outlay	80,313	80,313	-	80,313
Total Expenditures	<u>90,313</u>	<u>90,313</u>	<u>5,743</u>	<u>84,570</u>
Excess (deficiency) of revenues over expenitures	<u>(70,413)</u>	<u>(70,413)</u>	<u>15,699</u>	<u>86,112</u>
Net change in fund balances	(70,413)	(70,413)	15,699	86,112
Fund balances - beginning	<u>88,493</u>	<u>88,493</u>	<u>89,533</u>	<u>1,040</u>
Fund balances - ending	<u><u>\$ 18,080</u></u>	<u><u>\$ 18,080</u></u>	<u><u>\$ 105,232</u></u>	<u><u>\$ 87,152</u></u>

CITY OF LOWELL
Budget and Actual (with Variances)
Street Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 91,464	\$ 91,464	\$ 95,385	\$ 3,921
Reimbursement SDC fees	2,080	2,080	2,080	-
Investment earnings	211	211	1,676	1,465
Miscellaneous	-	-	-	-
Total Revenues	<u>93,755</u>	<u>93,755</u>	<u>99,141</u>	<u>5,386</u>
EXPENDITURES				
Current:				
Personal services	25,987	25,987	22,643	3,344
Materials and services	67,295	67,295	39,653	27,642
Debt service:				
Principal	3,427	3,427	3,427	-
Interest	1,745	1,745	1,745	-
Capital outlay	75,000	75,000	12,667	62,333
Contingency	10,819	10,819	-	10,819
Total Expenditures	<u>184,273</u>	<u>184,273</u>	<u>80,135</u>	<u>104,138</u>
Excess (deficiency) of revenues over expenitures	<u>(90,518)</u>	<u>(90,518)</u>	<u>19,006</u>	<u>109,524</u>
Net change in fund balances	(90,518)	(90,518)	19,006	109,524
Fund balances - beginning	<u>101,288</u>	<u>101,288</u>	<u>111,798</u>	<u>10,510</u>
Fund balances - ending	<u>\$ 10,770</u>	<u>\$ 10,770</u>	<u>\$ 130,804</u>	<u>\$ 120,034</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Streets SDC Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 11,840	\$ 11,840	\$ 11,840	\$ -
Investment earnings	150	150	1,383	(1,233)
Total Revenues	<u>11,990</u>	<u>11,990</u>	<u>13,223</u>	<u>(1,233)</u>
EXPENDITURES				
Current:				
Materials and services	15,000	15,000	-	15,000
Capital outlay	60,260	60,260	-	60,260
Total Expenditures	<u>75,260</u>	<u>75,260</u>	<u>-</u>	<u>75,260</u>
Excess (deficiency) of revenues over expenitures	<u>(63,270)</u>	<u>(63,270)</u>	<u>13,223</u>	<u>(76,493)</u>
Net change in fund balances	(63,270)	(63,270)	13,223	76,493
Fund balances - beginning	<u>68,006</u>	<u>68,006</u>	<u>68,635</u>	<u>629</u>
Fund balances - ending	<u><u>\$ 4,736</u></u>	<u><u>\$ 4,736</u></u>	<u><u>\$ 81,858</u></u>	<u><u>\$ 77,122</u></u>

CITY OF LOWELL
Budget and Actual (with Variances)
Stormwater SDC Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 13,460	\$ 13,460	\$ 14,531	\$ 1,071
Investment earnings	200	200	1,441	1,241
Total Revenues	<u>13,660</u>	<u>13,660</u>	<u>15,972</u>	<u>2,312</u>
EXPENDITURES				
Current:				
Materials and services	20,000	20,000	-	20,000
Capital outlay	40,000	40,000	-	40,000
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Excess (deficiency) of revenues over expenitures	<u>(46,340)</u>	<u>(46,340)</u>	<u>15,972</u>	<u>(57,688)</u>
Net change in fund balances	(46,340)	(46,340)	15,972	62,312
Fund balances - beginning	<u>68,635</u>	<u>68,635</u>	<u>69,353</u>	<u>718</u>
Fund balances - ending	<u>\$ 22,295</u>	<u>\$ 22,295</u>	<u>\$ 85,325</u>	<u>\$ 63,030</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Blackberry Jam Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fundraising and event receipts	\$ 16,597	\$ 16,597	\$ 12,950	\$ (3,647)
Investment earnings	10	10	2	(8)
Miscellaneous revenue	500	500	220	(280)
Total Revenues	<u>17,107</u>	<u>17,107</u>	<u>13,172</u>	<u>(3,935)</u>
EXPENDITURES				
Current:				
Materials and services	23,142	23,142	13,237	9,905
Contingency	-	-	-	-
Total Expenditures	<u>23,142</u>	<u>23,142</u>	<u>13,237</u>	<u>9,905</u>
Excess (deficiency) of revenues over expenitures	<u>(6,035)</u>	<u>(6,035)</u>	<u>(65)</u>	<u>5,970</u>
Net change in fund balances	(6,035)	(6,035)	(65)	5,970
Fund balances - beginning	<u>11,042</u>	<u>11,042</u>	<u>13,824</u>	<u>2,782</u>
Fund balances - ending	<u><u>\$ 5,007</u></u>	<u><u>\$ 5,007</u></u>	<u><u>\$ 13,759</u></u>	<u><u>\$ 8,752</u></u>

CITY OF LOWELL
Budget and Actual (with Variances)
Water Operating Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 468,623	\$ 468,623	\$ 393,126	\$ (75,497)
Grants	-	64,052	64,052	-
Licenses and permits	4,125	4,125	4,750	625
Reimbursement SDC fees	14,900	14,900	14,900	-
Investment earnings	273	273	159	(114)
Miscellaneous	2,000	2,000	3,607	1,607
Total Revenues	489,921	553,973	480,594	(73,379)
EXPENDITURES				
Current:				
Personal services	210,904	210,904	192,970	17,934
Materials and services	182,534	199,128	171,525	27,603
Debt service:				
Principal	30,065	30,065	30,064	1
Interest	28,276	28,276	28,275	1
Capital outlay	43,416	116,837	61,043	55,794
Contingency	20,000	14,379	-	14,379
Total Expenditures	515,195	599,589	483,877	115,712
Excess (deficiency) of revenues over expenditures	(25,274)	(45,616)	(3,283)	42,333
OTHER FINANCING SOURCES (USES)				
Transfers in	-	20,342	-	20,342
Total other financing sources and uses	-	20,342	-	20,342
Net change in fund balances	(25,274)	(25,274)	(3,283)	21,991
Fund balances - beginning	62,044	62,044	40,302	(21,742)
Fund balances - ending	<u>\$ 36,770</u>	<u>\$ 36,770</u>	37,019	<u>\$ 249</u>
Reconciliation to net position:				
Net capital assets			2,425,409	
Long-term debt			(92,441)	
Net position, modified cash basis			<u>\$ 1,469,987</u>	

CITY OF LOWELL
Budget and Actual (with Variances)
Water SDC Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 76,600	\$ 76,600	\$ 76,600	\$ -
Investment earnings	500	500	9,008	8,508
Total Revenues	<u>77,100</u>	<u>77,100</u>	<u>85,608</u>	<u>8,508</u>
EXPENDITURES				
Current:				
Materials and services	80,000	80,000	22,906	57,094
Capital outlay	300,000	300,000	-	300,000
Total Expenditures	<u>380,000</u>	<u>380,000</u>	<u>22,906</u>	<u>357,094</u>
Excess (deficiency) of revenues over expenitures	<u>(302,900)</u>	<u>(302,900)</u>	<u>62,702</u>	<u>365,602</u>
Net change in fund balances	(302,900)	(302,900)	62,702	365,602
Fund balances - beginning	<u>382,697</u>	<u>382,697</u>	<u>376,133</u>	<u>(6,564)</u>
Fund balances - ending	<u><u>\$ 79,797</u></u>	<u><u>\$ 79,797</u></u>	<u><u>\$ 438,835</u></u>	<u><u>\$ 359,038</u></u>

CITY OF LOWELL
Budget and Actual (with Variances)
Water Reserve Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ 10	\$ 10	\$ 895	\$ 885
Total Revenues	10	10	895	885
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenitures	10	10	895	885
Net change in fund balances	10	10	895	885
Fund balances - beginning	39,405	39,405	39,457	52
Fund balances - ending	<u>\$ 39,415</u>	<u>\$ 39,415</u>	<u>\$ 40,352</u>	<u>\$ 937</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer Operating Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 450,375	\$ 489,111	\$ 452,693	\$ (36,418)
Grants	-	-	5,525	5,525
Licenses and permits	1,725	1,725	2,185	460
Reimbursement SDC fees	12,360	12,360	12,360	-
Investment earnings	662	662	2,637	1,975
Miscellaneous	1,600	1,600	1,862	262
Total Revenues	466,722	505,458	477,262	(28,196)
EXPENDITURES				
Current:				
Personal services	209,121	209,121	192,986	16,135
Materials and services	213,075	213,075	180,584	32,491
Debt service:				
Principal	35,743	35,743	35,743	-
Interest	18,384	18,384	18,383	1
Capital outlay	60,000	20,194	1,475	18,719
Contingency	20,000	2,000	-	2,000
Total Expenditures	556,323	498,517	429,171	69,346
Excess (deficiency) of revenues over expenitures	(89,601)	6,941	48,091	41,150
OTHER FINANCING SOURCESS (USES)				
Transfers out	-	(96,542)	-	(96,542)
Total other financing sources and uses	-	(96,542)	-	(96,542)
Net change in fund balances	(89,601)	(89,601)	48,091	(55,392)
Fund balances - beginning	149,181	149,181	184,327	(35,146)
Fund balances - ending	<u>\$ 59,580</u>	<u>\$ 59,580</u>	232,418	<u>\$ (20,246)</u>
Reconciliation to net position:				
Net capital assets			1,965,264	
Long-term debt			(481,238)	
Net position, modified cash basis			<u>\$ 1,716,444</u>	

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer SDC Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 21,420	\$ 21,420	\$ 20,349	\$ (1,071)
Investment earnings	500	500	2,035	1,535
Total Revenues	<u>21,920</u>	<u>21,920</u>	<u>22,384</u>	<u>464</u>
EXPENDITURES				
Current:				
Materials and services	99,000	99,000	13,629	85,371
Capital outlay	35,000	35,000	-	35,000
Total Expenditures	<u>134,000</u>	<u>134,000</u>	<u>13,629</u>	<u>120,371</u>
Excess (deficiency) of revenues over expenitures	<u>(112,080)</u>	<u>(112,080)</u>	<u>8,755</u>	<u>120,835</u>
Net change in fund balances	(112,080)	(112,080)	8,755	120,835
Fund balances - beginning	<u>125,252</u>	<u>125,252</u>	<u>132,238</u>	<u>6,986</u>
Fund balances - ending	<u><u>\$ 13,172</u></u>	<u><u>\$ 13,172</u></u>	<u><u>\$ 140,993</u></u>	<u><u>\$ 127,821</u></u>

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer Reserve Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ 10	\$ 10	\$ 299	\$ 289
Total Revenues	10	10	299	289
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenitures	10	10	299	289
Net change in fund balances	10	10	299	289
Fund balances - beginning	15,754	15,754	15,772	18
Fund balances - ending	\$ 15,764	\$ 15,764	\$ 16,071	\$ 307

CITY OF LOWELL
Budget and Actual (with Variances)
Building Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 71,374	\$ 71,374	\$ 96,145	\$ 24,771
Investment earnings	10	10	12	2
Total Revenues	<u>71,384</u>	<u>71,384</u>	<u>96,157</u>	<u>24,773</u>
EXPENDITURES				
Current:				
Personal services	13,567	13,567	12,185	1,382
Materials and services	79,211	79,211	72,413	6,798
Capital outlay	10,000	10,000	-	10,000
Contingency	18,750	18,750	-	18,750
Total Expenditures	<u>121,528</u>	<u>121,528</u>	<u>84,598</u>	<u>36,930</u>
Excess (deficiency) of revenues over expenitures	<u>(50,144)</u>	<u>(50,144)</u>	<u>11,559</u>	<u>61,703</u>
Net change in fund balances	(50,144)	(50,144)	11,559	61,703
Fund balances - beginning	<u>50,144</u>	<u>50,144</u>	<u>57,234</u>	<u>7,090</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,793</u>	<u>\$ 68,793</u>

STATISTICAL INFORMATION

CITY OF LOWELL
Net Position by Component
Last Ten Fiscal Years

	Fiscal Year				
	2023	2022	2021	2020	2019
Governmental Activities					
Net investment in capital assets	\$ 4,671,683	\$ 3,879,824	\$ 3,546,787	\$ 3,361,280	\$ 3,331,814
Restricted	442,494	371,055	251,163	227,067	206,457
Unrestricted	219,307	246,847	198,805	294,107	326,908
Total governmental activities net position	\$ 5,333,484	\$ 4,497,726	\$ 3,996,755	\$ 3,882,454	\$ 3,865,179
Business-type activities					
Net investment in capital assets	\$ 2,916,993	\$ 2,583,066	\$ 2,649,555	\$ 3,331,814	\$ 2,883,997
Restricted	636,251	516,633	530,533	206,457	393,482
Unrestricted	338,231	328,831	255,853	326,908	344,414
Total business-type activities net position	\$ 3,891,475	\$ 3,428,530	\$ 3,435,941	\$ 3,865,179	\$ 3,621,893
Primary Government					
Net investment in capital assets	\$ 7,588,676	\$ 6,462,890	\$ 6,196,342	\$ 6,693,094	\$ 6,215,811
Restricted	1,078,745	887,688	781,696	433,524	599,939
Unrestricted	557,538	575,678	454,658	621,015	671,322
Total primary government activities net position	\$ 9,224,959	\$ 7,926,256	\$ 7,432,696	\$ 7,747,633	\$ 7,487,072

	Fiscal Year				
	2018	2017	2016	2015	2014
Governmental Activities					
Net investment in capital assets	\$ 3,083,574	\$ 3,129,930	\$ 3,147,180	\$ 3,191,637	\$ 3,121,094
Restricted	552,152	495,677	509,972	537,810	539,039
Unrestricted	275,488	222,798	223,903	192,437	185,234
Total governmental activities net position	\$ 3,911,214	\$ 3,848,405	\$ 3,881,055	\$ 3,921,884	\$ 3,845,367
Business-type activities					
Net investment in capital assets	\$ 2,970,673	\$ 3,090,401	\$ 1,499,186	\$ 3,384,656	\$ 3,525,418
Restricted	-	-	-	-	-
Unrestricted	283,150	186,007	98,873	65,237	69,512
Total business-type activities net position	\$ 3,253,823	\$ 3,276,408	\$ 1,598,059	\$ 3,449,893	\$ 3,594,930
Primary Government					
Net investment in capital assets	\$ 6,054,247	\$ 6,220,331	\$ 4,646,366	\$ 6,576,293	\$ 6,646,512
Restricted	552,152	495,677	509,972	537,810	539,039
Unrestricted	558,638	408,805	322,776	257,674	254,746
Total primary government activities net position	\$ 7,165,037	\$ 7,124,813	\$ 5,479,114	\$ 7,371,777	\$ 7,440,297

CITY OF LOWELL
Changes in Net Position
Last Ten Fiscal Years

	2023	2022	2021	2020	2019
Program revenues:					
Governmental activities:					
Charges for services:					
General Government	\$ 6,280	\$ 11,438	\$ 3,088	\$ 5,106	\$ 5,912
Culture & Recreation	13,890	9,470	6,494	22,419	25,587
Community Development	20,493	18,336	688	73,117	175,627
Code Enforcement	967	347	981	876	806
Municipal Court	6,365	10,565	5,966	2,824	1,940
Highways & Streets	2,080	3,224	5,476	22,846	24,756
Operating grants & contributions	291,104	223,330	179,506	186,282	128,432
Capital grants & contributions	773,111	405,579	225,630	6,100	70,925
Total governmental activities program revenues	1,114,290	682,289	427,829	319,570	433,985
Business-type activities:					
Charges for services:					
Building	96,145	128,394	19,129	-	-
Water	412,776	351,731	373,237	368,132	391,598
Sewer	467,238	469,267	395,453	376,377	363,394
Operating grants & contributions	23,826	-	817	-	-
Capital grants & contributions	578,560	206,180	24,364	-	-
Total business-type activities program revenues	1,578,545	1,155,572	813,000	744,509	754,992
Total primary government program revenues	2,692,835	1,837,861	1,240,829	1,064,079	1,188,977
Expenses:					
Governmental activities:					
General Government	158,782	140,414	146,822	163,018	108,152
Culture & Recreation	212,465	133,564	112,858	116,507	109,413
Public Safety	33,663	29,453	28,968	28,123	27,300
Community Development	123,426	88,212	78,455	102,066	168,433
Code Enforcement	6,974	12,259	14,311	14,490	11,863
Tourism	1,223	3,202	2,251	2,786	7,566
Municipal Court	14,040	17,901	13,815	11,462	11,186
Highways & Streets	121,391	101,824	94,957	87,625	134,185
Total governmental activities	671,964	526,829	492,437	526,077	578,098
Business-type activities:					
Building	84,599	101,115	26,413	-	-
Water	526,955	526,635	486,159	395,706	367,124
Sewer	524,562	540,482	469,825	446,400	390,655
Total business type activities	1,136,116	1,168,232	982,397	842,106	757,779
Total primary government expenses	\$ 1,808,080	\$ 1,695,061	\$ 1,474,834	\$ 1,368,183	\$ 1,335,877
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes	\$ 187,987	\$ 183,315	\$ 155,148	\$ 150,732	\$ 147,569
Investment earnings	8,615	2,554	2,789	8,618	9,833
Other revenues	105,995	97,075	70,271	65,290	292,689
Gain (loss) on capital assets	81,788	57,860	-	-	-
Transfers in (out)	-	-	(49,299)	(858)	(352,013)
Total governmental activities	384,385	340,804	178,909	223,782	98,078
Business-type activities:					
Investment earnings	15,046	3,399	4,598	12,363	5,334
Other revenues	5,470	1,850	8,538	4,586	13,539
Gain (loss) on capital assets	-	-	-	800	(29)
Transfers in (out)	-	-	49,299	858	352,013
Total business-type activities	20,516	5,249	62,435	18,607	370,857
Total primary government	\$ 404,901	\$ 346,053	\$ 241,344	\$ 242,389	\$ 468,935
Change in Net Position					
Governmental activities	\$ 826,711	\$ 496,264	\$ 114,301	\$ 17,275	\$ (46,035)
Business-type activities	462,945	(7,411)	(106,962)	(78,990)	368,070
Total primary government	\$ 1,289,656	\$ 488,853	\$ 7,339	\$ (61,715)	\$ 322,035

CITY OF LOWELL
Changes in Net Position
Last Ten Fiscal Years

	2018	2017	2016	2015	2014
Program revenues:					
Governmental activities:					
Charges for services:					
General Government	\$ 49,458	\$ 37,100	\$ 14,909	\$ 19,799	\$ 83,382
Culture & Recreation	21,899	22,976	21,596	8,888	28,346
Community Development	-	-	-	-	-
Code Enforcement	-	-	-	-	-
Municipal Court	-	-	-	-	-
Highways & Streets	8,007	4,273	3,042	-	-
Operating grants & contributions	27,649	20,140	15,626	69,629	91,705
Capital grants & contributions	-	-	-	125,000	37,650
Total governmental activities program revenues	107,013	84,489	55,173	223,316	241,083
Business-type activities:					
Charges for services:					
Building	-	-	-	-	-
Water	308,138	274,459	250,726	233,460	219,598
Sewer	382,284	330,777	274,731	260,087	244,525
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	-	-	-	4,175
Total business-type activities program revenues	690,422	605,236	525,457	493,547	468,298
Total primary government program revenues	797,435	689,725	580,630	716,863	709,381
Expenses:					
Governmental activities:					
General Government	118,225	223,034	280,159	270,210	240,178
Culture & Recreation	67,812	19,376	23,087	13,259	34,309
Public Safety	30,200	-	-	-	-
Community Development	42,730	-	-	-	-
Code Enforcement	-	-	-	-	-
Tourism	9,695	-	-	-	-
Municipal Court	10,294	-	-	-	-
Highways & Streets	101,427	96,103	42,499	31,917	41,816
Total governmental activities	380,383	338,513	345,745	315,386	316,303
Business-type activities:					
Building	-	-	-	-	-
Water	358,810	348,683	344,914	318,125	306,853
Sewer	377,194	387,717	375,223	393,260	348,726
Total business type activities	736,004	736,400	720,137	711,385	655,579
Total primary government expenses	\$ 1,116,387	\$ 1,074,913	\$ 1,065,882	\$ 1,026,771	\$ 971,882
General Revenues and Other Changes in Net Position					
Governmental activities					
Taxes	\$ 140,307	\$ 134,981	\$ 131,105	\$ 126,539	\$ 123,078
Investment earnings	6,921	7,782	3,628	2,718	2,879
Other revenues	191,992	170,535	175,136	99,556	36,646
Gain (loss) on capital assets	16,419	-	-	-	-
Transfers in (out)	(19,460)	(91,924)	(60,126)	(60,226)	(52,126)
Total governmental activities	336,179	221,374	249,743	168,587	110,477
Business-type activities					
Investment earnings	3,265	-	-	244	391
Other revenues	272	309	-	12,331	11,805
Gain (loss) on capital assets	-	-	-	-	-
Transfers in (out)	19,460	91,924	60,126	60,226	52,126
Total business-type activities	22,997	92,233	60,126	72,801	64,322
Total primary government	\$ 359,176	\$ 313,607	\$ 309,869	\$ 241,388	\$ 174,799
Change in Net Position					
Governmental activities	\$ 62,809	\$ (32,650)	\$ (40,829)	\$ 76,517	\$ 35,257
Business-type activities	(22,585)	(38,931)	(134,554)	(145,037)	(122,959)
Total primary government	\$ 40,224	\$ (71,581)	\$ (175,383)	\$ (68,520)	\$ (87,702)

CITY OF LOWELL
Fund Balance, Governmental Funds
Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund:					
Non spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	39,275	31,736	18,466	6,100	-
Committed	2,323	-	5,224	6,597	-
Assigned	-	-	-	-	-
Unassigned	203,225	233,023	182,113	259,416	297,503
Total general fund	<u>244,823</u>	<u>264,759</u>	<u>205,803</u>	<u>272,113</u>	<u>297,503</u>
All Other Governmental Funds:					
Restricted	403,219	339,319	232,697	214,370	206,457
Committed	-	-	-	-	-
Assigned	13,759	13,824	11,468	34,691	29,405
Total all other governmental funds	<u>416,978</u>	<u>353,143</u>	<u>244,165</u>	<u>249,061</u>	<u>235,862</u>
Total governmental funds	<u>\$ 661,801</u>	<u>\$ 617,902</u>	<u>\$ 449,968</u>	<u>\$ 521,174</u>	<u>\$ 533,365</u>

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Fund:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	10,000	-
Unassigned	225,395	184,077	123,608	84,227	95,231
Total general fund	<u>225,395</u>	<u>184,077</u>	<u>123,608</u>	<u>94,227</u>	<u>95,231</u>
All Other Governmental Funds:					
Non spendable	-	-	-	-	-
Restricted	523,683	443,823	402,992	375,704	323,070
Committed	-	-	-	-	-
Assigned	91,457	90,575	207,275	260,317	305,972
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>615,140</u>	<u>534,398</u>	<u>610,267</u>	<u>636,021</u>	<u>629,042</u>
Total governmental funds	<u>\$ 840,535</u>	<u>\$ 718,475</u>	<u>\$ 733,875</u>	<u>\$ 730,248</u>	<u>\$ 724,273</u>

CITY OF LOWELL
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year				
	2023	2022	2021	2020	2019
REVENUES					
Property Taxes	\$ 187,987	\$ 183,315	\$ 155,148	\$ 150,732	\$ 147,569
Intergovernmental	302,615	442,585	391,769	185,917	128,432
Franchise fees ¹	103,436	96,397	59,158	62,928	52,206
Licenses and permits	21,460	18,683	1,669	73,993	176,433
Charges for services	6,280	11,438	3,388	5,106	36,533
SDC fees ²	49,046	74,691	9,604	31,102	2,730
Fees and fines ¹	6,365	10,565	5,966	2,824	1,940
Investment earnings	8,616	2,555	2,789	8,617	9,833
Miscellaneous ²	11,048	62,967	12,114	2,729	1,631
Fundraising and event receipts	12,950	21,283	14,432	20,264	16,992
Total Revenues	<u>709,803</u>	<u>924,479</u>	<u>656,037</u>	<u>544,212</u>	<u>574,299</u>
EXPENDITURES					
Current:					
General Government ⁴	109,963	92,804	103,531	125,617	99,216
Parks ³	81,696	83,126	91,312	76,428	73,629
Public Safety	33,663	29,453	28,968	28,123	27,300
Community Development	123,426	55,879	73,748	102,066	168,433
Library ³	94,423	28,000	6,454	8,635	24,217
Tourism	1,223	12,259	14,311	14,490	7,566
Code Enforcement	6,974	3,202	2,251	2,786	11,863
Municipal Court	14,040	17,901	13,815	11,462	11,186
Highways and Streets	62,296	54,481	55,736	54,743	102,188
Blackberry Jam Festival ³	13,237	5,685	3,112	18,434	-
Culture and Recreation ³	-	-	-	-	-
Debt service:					
Principal	330,850	22,041	17,845	17,095	-
Interest	29,319	31,485	28,507	23,251	-
Capital Outlay:	439,733	320,231	629,424	72,415	760,121
Total Expenditures	<u>1,340,843</u>	<u>756,547</u>	<u>1,069,014</u>	<u>555,545</u>	<u>1,285,719</u>
Excess (deficiency) of revenues over expenditures	<u>(631,040)</u>	<u>167,932</u>	<u>(412,977)</u>	<u>(11,333)</u>	<u>(711,420)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from loan	230,224	-	391,070	-	530,000
Gain or (loss) on sale of fixed assets	444,715	-	-	-	-
Transfers in	-	-	10,082	22,000	120,565
Transfers out	-	-	(59,381)	(22,858)	(472,578)
Total other financing sources and uses	<u>674,939</u>	<u>-</u>	<u>341,771</u>	<u>(858)</u>	<u>177,987</u>
SPECIAL ITEM					
Other Source - Litigation Proceeds	-	-	-	-	226,263
Net change in fund balances	43,899	167,932	(71,206)	(12,191)	(307,170)
Fund balances - beginning	617,902	449,968	521,174	533,365	840,535
Fund balances - ending	<u>\$ 661,801</u>	<u>\$ 617,900</u>	<u>\$ 449,968</u>	<u>\$ 521,174</u>	<u>\$ 533,365</u>

Notes:

1. Prior to 2018, Franchise fees were reported with fees and fines.
2. From 2015 through 2017 SDC revenues were reported with fees and fines.
3. Prior to 2019, Parks, Library and Blackberry Jam were reported with Culture and Recreation.
4. Amounts previously reported in General Government are now identified by department.

CITY OF LOWELL
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year				
	2018	2017	2016	2015	2014
REVENUES					
Property Taxes	\$ 140,307	\$ 134,981	\$ 131,105	\$ 126,539	\$ 123,078
Intergovernmental	103,333	92,724	86,140	84,941	91,705
Franchise fees ¹	52,720	-	-	-	-
Licenses and permits	38,413	83,407	71,933	74,573	83,382
Charges for services	5,381	-	-	-	-
SDC fees ²	68,548	-	-	-	37,650
Fees and fines ¹	3,726	38,265	9,779	25,502	3,178
Investment earnings	6,921	7,783	3,650	2,718	2,879
Miscellaneous ²	18,973	18,442	41,544	7,826	36,645
Fundraising and event receipts	20,806	22,187	20,969	18,403	25,168
Total Revenues	<u>459,128</u>	<u>397,789</u>	<u>365,120</u>	<u>340,502</u>	<u>403,685</u>
EXPENDITURES					
Current:					
General Government ⁴	103,074	97,112	204,569	203,871	201,453
Parks ³	-	-	-	-	-
Public Safety	30,200	21,000	30,486	24,298	-
Community Development	42,730	35,264	-	-	-
Library ³	-	-	-	-	-
Tourism	9,695	3,096	-	-	-
Code Enforcement	-	14,268	-	-	-
Municipal Court	10,294	-	-	-	-
Highways and Streets	70,222	64,898	43,185	32,576	35,192
Blackberry Jam Festival ³	-	-	-	-	-
Culture and Recreation ³	67,812	64,383	23,127	13,556	28,704
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay:					
	-	21,244	-	-	-
Total Expenditures	<u>334,027</u>	<u>321,265</u>	<u>301,367</u>	<u>274,301</u>	<u>265,349</u>
Excess (deficiency) of revenues over expenditures	<u>125,101</u>	<u>76,524</u>	<u>63,753</u>	<u>66,201</u>	<u>138,336</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from loan	-	-	-	-	-
Gain or (loss) on sale of fixed assets	16,419	-	-	-	-
Transfers in	10,000	22,975	13,528	13,028	10,028
Transfers out	(29,460)	(114,899)	(73,654)	(73,254)	(62,154)
Total other financing sources and uses	<u>(3,041)</u>	<u>(91,924)</u>	<u>(60,126)</u>	<u>(60,226)</u>	<u>(52,126)</u>
SPECIAL ITEM					
Other Source - Litigation Proceeds	-	-	-	-	-
Net change in fund balances	122,060	(15,400)	3,627	5,975	86,210
Fund balances - beginning	718,475	733,875	730,248	724,273	638,063
Fund balances - ending	<u>\$ 840,535</u>	<u>\$ 718,475</u>	<u>\$ 733,875</u>	<u>\$ 730,248</u>	<u>\$ 724,273</u>

Notes:

1. Prior to 2018, Franchise fees were reported with fees and fines.
2. From 2015 through 2017 SDC revenues were reported with fees and fines.
3. Prior to 2019, Parks, Library and Blackberry Jam were reported with Culture and Recreation.
4. Amounts previously reported in General Government are now identified by department.

CITY OF LOWELL
Program Revenues by Function
Last Ten Fiscal Years

	2023	2022	2021	2020	2019
Program revenues:					
Governmental activities:					
General Government ¹	\$ 181,193	\$ 125,757	\$ 99,740	\$ 42,328	\$ 44,602
Culture & Recreation	63,033	282,503	19,860	60,799	98,512
Public Safety	-	-	-	-	-
Community Development	20,493	19,336	688	103,117	175,627
Code Enforcement	967	347	981	876	806
Toursim	11,318	10,586	10,274	10,137	9,639
Municipal Court	6,365	10,565	5,966	2,824	1,940
Highways & Streets	830,921	233,195	297,159	99,489	102,859
Public Works ²	-	-	-	-	-
Subtotal governmental activities	<u>1,114,290</u>	<u>682,289</u>	<u>434,668</u>	<u>319,570</u>	<u>433,985</u>
Business-type activities:					
Building	96,145	128,394	1,929	-	-
Water	738,948	564,537	374,054	368,132	391,598
Sewer	743,452	462,641	419,817	376,377	363,394
Subtotal business-type activities	<u>1,578,545</u>	<u>1,155,572</u>	<u>795,800</u>	<u>744,509</u>	<u>754,992</u>
Total primary government	<u>2,692,835</u>	<u>1,837,861</u>	<u>1,230,468</u>	<u>1,064,079</u>	<u>1,188,977</u>

	2018	2017	2016	2015	2014
Program revenues:					
Governmental activities:					
General Government ¹	\$ 66,346	\$ 48,219	\$ 21,406	\$ 153,144	\$ 114,340
Culture & Recreation	32,660	31,997	30,725	9,888	28,346
Public Safety	-	-	-	-	-
Community Development	-	-	-	-	-
Code Enforcement	-	-	-	-	-
Toursim	-	-	-	-	-
Municipal Court	-	-	-	-	-
Highways & Streets	8,007	4,273	3,042	60,284	60,747
Public Works ²	-	-	-	-	37,650
Subtotal governmental activities	<u>107,013</u>	<u>84,489</u>	<u>55,173</u>	<u>223,316</u>	<u>241,083</u>
Business-type activities:					
Building	-	-	-	-	-
Water	308,138	274,459	250,726	233,460	221,728
Sewer	382,284	330,777	274,731	260,087	246,570
Subtotal business-type activities	<u>690,422</u>	<u>605,236</u>	<u>525,457</u>	<u>493,547</u>	<u>468,298</u>
Total primary government	<u>797,435</u>	<u>689,725</u>	<u>580,630</u>	<u>716,863</u>	<u>709,381</u>

Notes:

1. Prior to 2019, Revenues collected for Community Development, Code Enforcement, Tourism, Municipal Court were recorded under General Government
2. Prior to 2015, the Public Works program revenues reflected Systems Development Charges (SDC's) collected within the SDC fund and reimbursement SDC's in the Street Fund

CITY OF LOWELL
General Governmental Revenues
Last Ten Fiscal Years

Fiscal Year	Taxes and Fees			Licenses and Permits			
	Property Tax	Franchise Fees	Total	Land Use Permits	Construction Permits	Other Permits & Licenses	Total
13-14	\$ 123,078	\$ 43,345	\$ 166,423	\$ 396	\$ 23,521	\$ 347	\$ 24,264
14-15	126,539	45,095	171,634	998	17,566	335	18,899
15-16	131,105	47,932	179,037	176	12,755	1,066	13,997
16-17	134,981	48,378	183,359	5,221	24,340	751	30,312
17-18	140,307	52,720	193,027	1,044	35,967	1,402	38,413
18-19	147,569	52,206	199,775	7,500	246,867	1,246	255,613
19-20	150,732	62,928	213,660	35,768	36,869	1,356	73,993
20-21	155,148	59,158	214,306	292	-	1,377	1,669
21-22	181,055	96,397	277,451	17,951	-	732	18,683
22-23	187,987	103,436	291,423	19,800	-	1,660	21,460

Source: *City Financial Database*

Note: *Beginning in fiscal year 2020-21, construction permits are recorded in a new fund and are reported as a business-type activity*

CITY OF LOWELL
Assessed Value of Property
Last Ten Fiscal Years

Fiscal Year	Real Property	Manufactured Structures	Personal Property	Public Utility	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Real Market Value (RMV)	Assessed Value as a % of RMV
13-14	\$ 56,556,845	\$ 1,173,076	\$ 166,578	\$ 759,400	\$ 58,655,899	2.1613	\$ 80,167,206	73.2%
14-15	58,603,044	1,208,852	162,551	802,000	60,776,447	2.1613	86,132,470	70.6%
15-16	60,496,634	1,094,889	151,867	1,021,900	62,765,290	2.1613	90,378,891	69.4%
16-17	62,000,681	1,175,149	226,886	1,073,700	64,476,416	2.1613	94,410,652	68.3%
17-18	64,242,855	1,155,862	271,816	1,257,029	66,927,562	2.1613	108,244,103	61.8%
18-19	66,271,852	1,140,505	270,377	1,333,000	69,015,734	2.1613	117,576,623	58.7%
19-20	69,076,046	1,139,099	231,864	1,237,500	71,684,509	2.1613	123,729,680	57.9%
20-21	71,117,824	1,082,191	278,825	1,292,400	73,771,240	2.1613	129,834,847	56.8%
21-22	79,446,752	1,072,764	367,439	1,263,300	82,150,258	2.1613	168,202,694	48.8%
22-23	84,443,374	1,080,093	402,826	1,301,500	87,227,793	2.1613	203,956,062	42.8%

Source: Department of Assessment and Taxation, Lane County, Oregon

CITY OF LOWELL
Property Tax Rates
Last Ten Fiscal Years

Fiscal Year	Direct Rates		Overlapping Rates					Total Direct and Overlapping
	Basic Rate	Total Direct	Lane County	Lowell RFPD	Lane Community College	Lane ESD	School Dist 71	
13-14	\$ 2.1613	\$ 2.1613	\$ 1.9376	\$ 2.6970	\$ 0.8646	\$ 0.2232	\$ 5.0409	\$ 12.9246
14-15	2.1613	2.1613	1.9345	2.6970	0.8616	0.2232	5.0409	12.9185
15-16	2.1613	2.1613	1.8293	2.6970	0.8198	0.2232	5.0409	12.7715
16-17	2.1613	2.1613	1.6743	2.6970	0.8419	0.2232	5.0409	12.6386
17-18	2.1613	2.1613	1.6700	2.6970	0.8464	0.2232	5.0409	12.6388
18-19	2.1613	2.1613	1.8093	2.6970	0.8400	0.2232	6.1361	13.8669
19-20	2.1613	2.1613	1.8443	2.6970	0.8410	0.2232	6.1295	13.8963
20-21	2.1613	2.1613	1.8443	2.6970	0.9628	0.2232	6.1385	14.0271
21-22	2.1613	2.1613	1.8573	2.6970	0.9954	0.2232	6.0929	14.0271
22-23	2.1613	2.1613	1.8573	2.6970	0.9481	0.2232	6.0729	13.9598

Source: Department of Assessment and Taxation, Lane County, Oregon

Notes: Rates are per \$1,000 of assessed value.

CITY OF LOWELL
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Collected Within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
13-14	\$ 126,773	\$ 119,363	94.15%	\$ 3,715	\$ 123,078	97.1%
14-15	131,356	122,928	93.58%	3,611	126,539	96.3%
15-16	135,655	124,669	91.90%	2,360	127,029	93.6%
16-17	139,353	132,671	95.21%	2,310	134,981	96.9%
17-18	144,651	137,867	95.31%	2,440	140,307	97.0%
18-19	149,164	142,083	95.25%	5,486	147,569	98.9%
19-20	154,932	148,109	95.60%	2,622	150,732	97.3%
20-21	159,850	152,386	95.33%	2,761	155,147	97.1%
21-22	189,771	181,055	95.41%	2,260	183,315	96.6%
22-23	192,584	184,371	95.74%	3,616	187,987	97.6%

*Source: Department of Assessment and Taxation, Lane County, Oregon
City of Lowell, Financial Database*

CITY OF LOWELL
Principal Tax Payers
Last Ten Fiscal Years

Taxpayer Name	Fiscal Year 2022-23					
	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 30,145	\$ 2,293,020	\$ 2,293,020	87,227,793	2.63%
George Living Trust	5	17,753	1,265,375	2,753,310	87,227,793	1.45%
Jerry L & Julie E Valencia	6	14,206	1,012,904	1,527,734	87,227,793	1.16%
Lumen Technologies Inc	2	13,436	1,022,000	1,022,000	87,227,793	1.17%
Lowell Industrial Development	2	9,868	750,577	750,577	87,227,793	0.86%
J & K Property Holdings LLC	2	8,797	626,993	960,566	87,227,793	0.72%
Demuth Family Trust	4	8,590	612,275	1,315,514	87,227,793	0.70%
Perkins, Chad	3	7,522	536,250	1,015,036	87,227,793	0.61%
Gardner Family Trust	1	7,364	524,894	1,031,025	87,227,793	0.60%
Walker, Richard J & Allison A	3	6,973	497,292	780,082	87,227,793	0.57%
		<u>\$ 124,653</u>	<u>\$ 9,141,580</u>	<u>\$ 13,448,864</u>		<u>10.48%</u>

Total City assessed valuation base for Fiscal Year 2022-23: \$ 87,227,793

Taxpayer Name	Fiscal Year 2021-2022					
	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 28,473	\$ 2,161,300	\$ 2,161,300	82,150,258	2.63%
George Living Trust	5	22,224	1,228,521	2,229,966	82,150,258	1.50%
Randy Kintzley G	1	15,410	266,123	487,615	82,150,258	0.32%
Jerry L & Julie E Valencia	5	13,822	983,405	1,340,846	82,150,258	1.20%
Lumen Technologies Inc	1	12,871	977,000	977,000	82,150,258	1.19%
McDougal Bros Investments	9	11,522	327,670	549,783	82,150,258	0.40%
Rachel & Adam Dilts	1	11,000	292,711	505,049	82,150,258	0.36%
Jeremy & Caryn Carlisle	1	10,949	291,462	502,215	82,150,258	0.35%
Michael & Amanda Ganieany	1	9,143	251,544	424,196	82,150,258	0.31%
Mary Lynn McBee	1	8,211	183,701	318,610	82,150,258	0.22%
		<u>\$ 143,624</u>	<u>\$ 6,963,437</u>	<u>\$ 9,496,580</u>		<u>8.48%</u>

Total City assessed valuation base for Fiscal Year 2021-2022: \$ 82,150,258

Taxpayer Name	Fiscal Year 2020-2021					
	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 30,551	\$ 2,324,320	\$ 2,324,320	73,771,240	3.15%
Centurylink	2	13,433	1,022,000	1,022,000	73,771,240	1.39%
Lowell Industrial Development	2	11,893	904,838	904,838	73,771,240	1.23%
George Living Trust	5	11,776	841,505	1,441,763	73,771,240	1.14%
Valencia Jerry L & Julie E	5	9,184	656,029	790,153	73,771,240	0.89%
Silebi Benjamin M & Rebecca J	2	8,758	645,399	805,698	73,771,240	0.87%
J & K Property Holdings LLC	4	8,562	645,216	830,869	73,771,240	0.87%
Neet Robin C & Cheryl M	3	7,484	524,107	985,440	73,771,240	0.71%
Walker Richard J & Allison A	3	6,575	468,776	638,759	73,771,240	0.64%
Howell Mali & Ian	1	6,471	461,319	555,352	73,771,240	0.63%
		<u>\$ 114,686</u>	<u>\$ 8,493,509</u>	<u>\$ 10,299,192</u>		<u>11.51%</u>

Total City assessed valuation base for Fiscal Year 2020-2021: \$ 73,771,240

CITY OF LOWELL
Principal Tax Payers
Last Ten Fiscal Years

Fiscal Year 2019-2020

Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 30,490	\$ 2,343,050	\$ 2,343,050	71,684,509	3.27%
Lowell Industrial Development	3	18,925	1,454,425	1,454,425	71,684,509	2.03%
Valencia Jerry L & Julie E	6	15,083	1,089,348	1,304,199	71,684,509	1.52%
George Living Trust	6	12,685	914,108	1,451,322	71,684,509	1.28%
Centurylink	2	12,609	969,000	969,000	71,684,509	1.35%
Neet Robin C & Cheryl M	3	7,201	508,843	896,625	71,684,509	0.71%
Moxley Caroline Viola	2	6,693	105,948	157,896	71,684,509	0.15%
Walker Richard J & Allison A	3	6,322	455,138	634,014	71,684,509	0.63%
C & S Development	18	6,253	459,735	606,480	71,684,509	0.64%
Howell Mali & Ian	1	6,223	447,883	545,683	71,684,509	0.62%
		<u>\$ 122,484</u>	<u>\$ 8,747,478</u>	<u>\$ 10,362,694</u>		<u>12.20%</u>

Total City assessed valuation base for Fiscal Year 2019-2020: \$ 71,684,509

Fiscal Year 2018-2019

Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 22,136	\$ 1,704,300	\$ 1,704,300	69,015,734	2.47%
Lowell Industrial Development	3	17,947	1,381,855	1,381,855	69,015,734	2.00%
George Living Trust	7	15,461	1,026,511	1,645,396	69,015,734	1.49%
Centurylink	2	14,936	1,150,000	1,150,000	69,015,734	1.67%
Valencia Jerry L & Julie E	6	14,269	1,028,832	1,356,025	69,015,734	1.49%
C & S Developments Inc	19	6,696	497,101	633,064	69,015,734	0.72%
Walker Richard J & Allison A	3	6,128	441,897	711,940	69,015,734	0.64%
Howell Mali & Ian	1	6,031	434,838	622,762	69,015,734	0.63%
Alexander Ryan E & Lynette R	1	5,944	433,257	496,716	69,015,734	0.63%
Rieger June E & Wesley T	1	5,882	424,054	635,747	69,015,734	0.61%
Lowell Investment Properties LLC	3	5,882	422,394	737,561	69,015,734	0.61%
		<u>\$ 121,312</u>	<u>\$ 8,945,039</u>	<u>\$ 11,075,366</u>		<u>12.96%</u>

Total City assessed valuation base for Fiscal Year 2018-2019: \$ 69,015,734

Source: Department of Assessment and Taxation, Lane County, Oregon

Fiscal Year 2017-2018

Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 21,797	\$ 1,853,510	\$ 1,853,510	66,927,562	2.77%
Lowell Industrial Development	3	16,479	1,396,807	1,407,380	66,927,562	2.09%
George William D & Ruth M	7	11,303	898,294	1,333,645	66,927,562	1.34%
Nelson Alexander & Patricia Ann	5	7,237	572,412	726,728	66,927,562	0.86%
Level 3 Communications LLC	1	6,573	558,929	558,929	66,927,562	0.84%
Centurylink	2	6,182	525,700	525,700	66,927,562	0.79%
C & S Developments Inc	19	5,840	482,633	593,524	66,927,562	0.72%
Walker Richard J & Allison A	3	5,424	429,040	667,477	66,927,562	0.64%
Valencia Jerry L & Julie E	1	5,392	426,453	528,373	66,927,562	0.64%
Vanmastrigt William	1	5,338	422,173	579,084	66,927,562	0.63%
		<u>\$ 91,565</u>	<u>\$ 7,565,951</u>	<u>\$ 8,774,350</u>		<u>11.30%</u>

Total City assessed valuation base for Fiscal Year 2017-2018: \$ 66,927,562

CITY OF LOWELL
Principal Tax Payers
Last Ten Fiscal Years

Fiscal Year 2016-2017

Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 23,956	\$ 2,037,830	\$ 2,037,830	64,476,416	3.16%
Lowell Industrial Development	3	16,065	1,366,620	1,366,620	64,476,416	2.12%
George William D & Ruth M	16	14,556	1,164,369	1,573,466	64,476,416	1.81%
Nelson Alexander & Patricia Ann	5	6,843	555,740	637,333	64,476,416	0.86%
Centurylink	2	6,303	536,200	536,200	64,476,416	0.83%
C & S Developments Inc	19	5,552	468,593	546,085	64,476,416	0.73%
Walker Richard J & Allison A	3	5,264	416,560	583,893	64,476,416	0.65%
Valencia Jerry L & Julie E	1	5,233	414,032	491,188	64,476,416	0.64%
Vanmastrigt William	1	5,180	409,877	498,221	64,476,416	0.64%
Eschenbacher James & Karla	1	5,052	399,712	544,874	64,476,416	0.62%
		<u>\$ 94,003</u>	<u>\$ 7,769,533</u>	<u>\$ 8,815,710</u>		<u>12.05%</u>

Total City assessed valuation base for Fiscal Year 2016-2017: \$ 64,476,416

Fiscal Year 2015-2016

Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 26,988	\$ 2,270,090	\$ 2,270,090	62,765,290	3.62%
Lowell Industrial Development	3	14,062	1,182,815	1,182,815	62,765,290	1.88%
George William D & Ruth M	7	10,862	855,895	1,208,295	62,765,290	1.36%
Nelson Alexander & Patricia Ann	5	6,611	539,552	601,535	62,765,290	0.86%
C & S Developments Inc	20	6,147	513,379	592,576	62,765,290	0.82%
Centurylink	2	6,122	515,000	515,000	62,765,290	0.82%
Walker Richard J & Allison A	3	5,165	404,442	550,808	62,765,290	0.64%
Valencia Jerry L & Julie E	1	5,116	401,973	469,380	62,765,290	0.64%
Vanmastrigt William	1	5,068	397,939	465,349	62,765,290	0.63%
		<u>\$ 86,140</u>	<u>\$ 7,081,085</u>	<u>\$ 7,855,848</u>		<u>11.28%</u>

Total City assessed valuation base for Fiscal Year 2015-2016: \$ 62,765,290

Fiscal Year 2014-2015

Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 29,206	\$ 2,426,660	\$ 2,426,660	60,776,447	3.99%
Lowell Industrial Development	3	16,401	1,362,770	1,362,770	60,776,447	2.24%
George William D & Ruth M	6	9,761	755,573	1,045,542	60,776,447	1.24%
C & S Developments Inc	21	6,584	543,547	620,555	60,776,447	0.89%
Nelson Alexander & Patricia Ann	5	6,563	523,837	598,801	60,776,447	0.86%
Centurylink	2	5,710	474,400	474,400	60,776,447	0.78%
Tschirgi Scot W & Marolyn A	3	5,072	392,675	547,298	60,776,447	0.65%
Valencia Jerry L & Julie E	1	5,042	390,265	467,838	60,776,447	0.64%
Vanmastrigt William	1	4,991	386,349	465,131	60,776,447	0.64%
Eschenbacher James & Karla	1	4,867	376,767	524,798	60,776,447	0.62%
		<u>\$ 94,197</u>	<u>\$ 7,632,843</u>	<u>\$ 8,533,793</u>		<u>12.56%</u>

Total City assessed valuation base for Fiscal Year 2014-2015: \$ 60,776,447

Fiscal Year 2013-2014

CITY OF LOWELL
Principal Tax Payers
Last Ten Fiscal Years

Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	Total City Assessed Value	% of City Assessed Value
Tu-Mac Inc	1	\$ 31,342	\$ 2,602,860	\$ 2,602,860	58,655,899	4.44%
Lowell Industrial Development	3	15,999	1,328,638	1,328,638	58,655,899	2.27%
C & S Developments Inc	22	8,511	702,872	778,760	58,655,899	1.20%
George William D & Ruth M	6	8,105	641,769	854,853	58,655,899	1.09%
Nelson Alexander & Patricia Ann	4	6,051	494,902	533,156	58,655,899	0.84%
Centurylink	2	5,873	487,700	487,700	58,655,899	0.83%
St Vincent De Paul Society Lane Co	12	4,850	388,473	422,888	58,655,899	0.66%
Tschirgi Scot W & Marolyn A	2	4,785	370,292	487,227	58,655,899	0.63%
Slyker Charles & Jane	1	4,749	375,096	421,579	58,655,899	0.64%
Valencia Jerry L & Julie E	1	4,736	378,898	413,584	58,655,899	0.65%
		<u>\$ 95,000</u>	<u>\$ 7,771,500</u>	<u>\$ 8,331,245</u>		<u>13.25%</u>

Total City assessed valuation base for Fiscal Year 2013-2014: \$ 58,655,899

Source: Department of Assessment and Taxation, Lane County, Oregon

CITY OF LOWELL
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Business-Type Activities		Total Primary Government	Percentage of Personal Income *	Per Capita *
	Revenue Bonds and Notes Payable	Water Revenue and FF&C Bonds	Sewer Revenue and FF&C Bonds			
13-14	-	1,101,938	738,369	1,840,306	5.04%	1,736
14-15	-	1,071,951	716,744	1,788,695	4.62%	1,687
15-16	-	1,040,827	689,685	1,730,512	4.20%	1,625
16-17	-	1,008,519	662,173	1,670,692	3.94%	1,561
17-18	-	974,981	634,184	1,609,165	3.62%	1,504
18-19	530,000	940,161	605,695	2,075,856	4.50%	1,931
19-20	512,905	904,009	576,683	1,993,597	4.21%	1,829
20-21	886,129	1,051,826	1,598,946	3,536,901	6.90%	2,921
21-22	864,089	1,022,504	516,981	2,403,574	4.36%	1,946
22-23	763,463	992,441	481,238	2,237,142	3.98%	1,807

*Source: * Personal income and population data can be found on the demographics statistics page City of Lowell, Financial Database*

Notes: Details regarding the City's outstanding debt can be found in the Notes to Basic Financial Stater

CITY OF LOWELL
 Computation of Legal Debt Margin
 Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Real Market Value	\$ 203,956,062	\$ 168,202,694	\$ 129,834,847	\$ 123,729,680	\$ 117,576,623
Legal debt margin:					
Debt limitation:					
3 percent of total real market value	<u>6,118,682</u>	<u>5,046,081</u>	<u>3,895,045</u>	<u>3,711,890</u>	<u>3,527,299</u>
Debt applicable to limitation:					
General obligation debt	-	-	-	-	-
Less: Amount Available for repayment of general obligation bond principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total debt applicable to limitation	-	-	-	-	-
Legal debt margin	<u>\$ 105,037,372</u>	<u>\$ 86,624,387</u>	<u>\$ 66,864,946</u>	<u>\$ 63,720,785</u>	<u>\$ 60,551,961</u>
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Real Market Value	\$ 108,244,103	\$ 94,410,652	\$ 90,378,891	\$ 86,132,470	\$ 80,167,206
Legal debt margin:					
Debt limitation:					
3 percent of total real market value	<u>3,247,323</u>	<u>2,832,320</u>	<u>2,711,367</u>	<u>2,583,974</u>	<u>2,405,016</u>
Debt applicable to limitation:					
General obligation debt	-	-	-	-	-
Less: Amount Available for repayment of general obligation bond principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total debt applicable to limitation	-	-	-	-	-
Legal debt margin	<u>\$ 55,745,713</u>	<u>\$ 48,621,486</u>	<u>\$ 46,545,129</u>	<u>\$ 44,358,222</u>	<u>\$ 41,286,111</u>
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

Note: Oregon revised Statutes (ORS) 287A050(2) states: "unless the city charter provides a lesser limitation, a city may not issue or have outstanding at the time of issuance general obligation bonds in a principal amount that exceeds three percent of the real market value of the taxable property within its boundaries, calculated as provided in ORS 308.207".

CITY OF LOWELL
Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Population ¹	Personal Income ² (in thousands)	Per Capita Personal Income ³	Median Household Income ⁴	Median Age ⁵	School Enrollment ⁶	Unemployment Rate ⁷
13-14	1,060	38,496	36,489	45,341	45.9	263	7.91
14-15	1,060	41,071	38,746	46,125	39.9	318	6.78
15-16	1,065	43,661	41,190	53,438	43.7	287	5.66
16-17	1,070	45,152	42,396	55,375	40.5	302	5.01
17-18	1,070	47,525	44,416	56,726	39.8	343	4.38
18-19	1,075	49,353	46,124	57,083	41.6	284	4.34
19-20	1,090	50,891	47,340	55,729	46.7	262	3.98
20-21	1,211	62,090	51,272	55,795	47.9	209	7.94
21-22	1,235	68,105	55,146	52,431	47.2	202	5.50
22-23	1,238	69,561	56,188	52,431	47.2	202	4.50

Sources:

- 1 *Center for Population Research and Census, PSU; www.pdx.edu/population-research/population-estimate-reports
Population Estimates are certified as of July 1st and published around November 15th of each year*
- 2 *Estimation; Calculated, Population multiplied by Per Capita Personal Income*
- 3 *Bureau of Economic Analysis; www.bea.gov; for Eugene-Springfield, OR MSA, Table CAINC1
Prior year estimates available in November of the ensuing year*
- 4 *United States Census Bureau; <https://data.census.gov/cedsci/table?q=Lowell city, Oregon Income and Poverty>*
- 5 *United States Census Bureau; <https://data.census.gov/cedsci/table?q=Lowell city, Oregon Populations and People>*
- 6 *United States Census Bureau; <https://data.census.gov/cedsci/table?q=Lowell city, Oregon Education>*
- 7 *Bureau of Labor Statistics; <https://data.bls.gov>; for Eugene, OR MSA*

Notes:

- 1 *Calendar year statistics are matched to the first half of the fiscal year*
- 2 *US Census 2020 data release date for American Community Survey is in November each year*
- 3 *Sources 4, 5 and 6 were not updated as of this report date and reflect last year's information*

CITY OF LOWELL
Top Fifteen Water System Customers
by units of Consumption as of June 30, 2023

Customer	Account Type	Percentage of Total Consumption
COL - Sewer Plant	Public	3.55%
COL - Paul Fisher Park Irrigation	Public	1.93%
Lowell School District (HS)	Public	1.88%
Covered Bridge Estates	Multi-Family	1.74%
Lowell School District (BCA)	Public	1.17%
Dobslaw	Private	0.75%
COL - Rolling Rock Park	Public	0.74%
Lowell School District (MVA)	Public	0.66%
Brazill	Private	0.60%
Lowell School District (Lundy)	Public	0.59%
Weybright	Private	0.53%
Martini	Private	0.52%
Lowell School District (GH)	Public	0.51%
Dilts	Private	0.51%
Kau	Private	0.51%

Source: City Utility Database

CITY OF LOWELL
Full-time Equivalent Employees by Function/Program
Last Ten Fiscal Years

Full-time equivalent employees based on adopted budget

Function or Program	2023	2022	2021	2020	2019	2018	2017	2016*	2015*	2014*
General Government										
Administration	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.65	0.41	0.47
Finance/City Clerk	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.54	0.54	0.61
Facilities	0.06	0.06	0.06	0.03	0.18	0.18	0.18	0.20	0.30	0.80
	<u>0.36</u>	<u>0.36</u>	<u>0.36</u>	<u>0.28</u>	<u>0.43</u>	<u>0.43</u>	<u>0.43</u>	<u>1.39</u>	<u>1.25</u>	<u>1.88</u>
Public Safety										
Administration	0.10	0.10	0.10	0.10	0.10	0.10	0.10	-	-	-
Municipal Court ²	0.05	0.05	0.05	0.05	0.05	0.05	0.05	-	-	-
Code Enforcement	-	0.05	0.05	0.05	0.05	0.05	0.05	-	-	-
Police ¹	-	-	-	-	-	-	-	-	-	-
	<u>0.15</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community Development										
Administration	0.07	0.05	-	0.05	0.05	0.05	0.05	-	-	-
Planning & Land Use ³	0.03	-	-	0.05	0.05	0.05	0.05	-	-	-
Building ²	0.05	0.05	0.05	0.05	0.05	0.05	0.05	-	-	-
Engineering ¹	-	-	-	-	-	-	-	-	-	-
	<u>0.15</u>	<u>0.10</u>	<u>0.05</u>	<u>0.15</u>	<u>0.15</u>	<u>0.15</u>	<u>0.15</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Works										
Administration	0.58	0.60	0.60	0.60	0.60	0.60	0.60	0.35	0.22	0.16
Finance/City Clerk	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.20	1.21	1.19
Water Facilities	1.40	1.39	1.39	1.28	1.28	1.28	1.28	1.37	1.37	1.57
Sewer Facilities	1.40	1.39	1.39	1.28	1.28	1.28	1.28	1.37	1.37	1.28
Streets	0.20	0.20	0.20	0.41	0.41	0.41	0.41	0.28	0.28	0.35
	<u>4.38</u>	<u>4.38</u>	<u>4.38</u>	<u>4.37</u>	<u>4.37</u>	<u>4.37</u>	<u>4.37</u>	<u>4.57</u>	<u>4.45</u>	<u>4.55</u>
Culture & Recreation										
Administration	0.05	0.05	0.05	0.05	0.05	0.05	0.05	-	-	-
Parks	0.68	0.68	0.68	0.58	0.43	0.43	0.43	0.42	0.33	-
Library	0.59	0.59	0.09	0.40	-	-	-	-	-	-
	<u>1.32</u>	<u>1.32</u>	<u>0.82</u>	<u>1.03</u>	<u>0.48</u>	<u>0.48</u>	<u>0.48</u>	<u>0.42</u>	<u>0.33</u>	<u>-</u>
<i>Total Full-time equivalents</i>	<u><u>6.36</u></u>	<u><u>6.36</u></u>	<u><u>5.81</u></u>	<u><u>6.03</u></u>	<u><u>5.63</u></u>	<u><u>5.63</u></u>	<u><u>5.63</u></u>	<u><u>6.38</u></u>	<u><u>6.03</u></u>	<u><u>6.43</u></u>

Sources:

City's adopted budget for relevant fiscal year

Notes:

- ¹ Contracted Service, no City Employees
- ² Finance/City Clerk allocated for duties related to these activities, a portion of services are contracted
- ³ Public Works allocated for duties related to these activities, a portion of services are contracted
- * FY 2016 & prior, no allocations were made for general fund departments

COMPLIANCE SECTION

CITY OF LOWELL
INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS

As of June 30, 2023

To the Governing Body of the City of Lowell, Oregon
Lowell, Oregon

We have audited the basic financial statements of the City of Lowell as of and for the year ended June 30, 2023 and have issued our report thereon dated December 27, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City of Lowell's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the City's internal control over financial reporting.

This report is intended solely for the information and use of the City Council and management of City of Lowell and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Steve Tuchscherer, CPA
Umpqua Valley Financial
Roseburg, Oregon
December 27, 2023

Agenda Item Sheet

City of Lowell City Council

Type of item:	Discussion
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Item title/recommended action:

Review draft Ordinance 312, "An Ordinance to Comply with HB 3115 by Repealing Ordinance 240; Adopting Time, Place, and Manner Regulations for Camping; Amending Regulations Regarding Hauled Wastewater Discharging to Accommodate RV Camping on Residential Property; and Repealing the Offense of Vagrancy from Title Five of the Lowell Revised Code. – Discussion

Justification or background:

See attached memo for detail. Staff request City Council input on the draft Ordinance 312. Staff will incorporate that feedback into a final draft for approval. According to Chapter VIII of the city charter, two readings are required for ordinances. Those readings may be by title only with one week's notice published in the newspaper, along with notices posted at City Hall and two other public places in the city. Ordinance 240 is included for information. For the sections related to vagrancy and hauled waste, see the Lowell Revised Code online at:
https://library.municode.com/or/lowell/codes/code_of_ordinances

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Draft Ordinance 312; for information purposes, Ordinance 240.

Meeting date:

02/06/2024



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

To: Mayor Bennett and City Council
From: Jeremy Caudle, City Administrator
Date: Friday, February 2, 2024
Re: Draft camping ordinance

MEMO

This is to summarize the draft of Ordinance 312. In this memo, I focus on explaining my thought process behind the sections in the draft ordinance. At the February 6 meeting, I am seeking input from the City Council on the draft. I will incorporate that input into a final draft for a first and second reading, as well as a public hearing.

1. Repeal Ordinance 240.

Section 1 of Ordinance 312 repeals Ordinance 240. This ordinance adopted Sections 5.240 through 5.247 of the Lowell Revised Code (LRC), which regulate camping throughout the city. These sections prohibit all camping within the city. The only exception is temporary RV occupancy if approved by the city. These sections all conflict with HB 3115.

2. Adopt new sections of the LRC starting with Sec. 5.240.

Section 2 of Ordinance 312 replaces the city's camping regulations with a new set of camping rules.

The new Section 5.243 specifically allows camping, as long as it complies with the time, place, and manner rules set forth in the "Lowell Camping Code."

Section 5.244 sets forth rules for camping in "designated camping areas." I anticipate that City Council will specify the designated camping area through a resolution. From the last meeting, the council seemed to agree that the outside perimeter of the City Hall campus would be an acceptable designated camping area for now.

Section 5.245 sets forth rules for where camping is allowed in the absence of designated camping areas. This matches the areas identified on the camping map that we reviewed when we first started working on the camping ordinance update.

Section 5.246 allows vehicle camping. The terms "highway" and "shoulder" are specified in the definitions section. "Highway," for instance, just means public road and not necessarily what we think of as a highway. The City Attorney recommended subsection (e), which gives a camper a 4-hour window to move once they receive a notice from the city.

Section 5.247 allows commercial, industrial, and non-profit/religious establishments to accommodate camping under certain circumstances. This is in response to ORS 195.520, which authorizes, but does not require, local governments to allow vehicle camping on private property. I borrowed the language here from another city and thought it would provide a reasonable option if a private establishment wanted to accommodate campers.

Section 5.428 allows RV camping on private residential property. RV camping has occurred, and is continuing to occur, in the city. It seems to be a better option to regulate RV camping and provide an option to people, as opposed to spending resources trying to crack down on the issue. This is also partly in response to HB 2809, which requires local governments to allow RVs on mobile home parks under certain conditions.

Section 5.249 describes the process for illegal campsite cleanup. This tracks the requirements in HB 3124.

The following sections specify the penalties for violations. A Class D is the lowest violation level and has a presumptive fine of \$115. (Technically, Class E is the lowest level, but this only applies to drug possession offenses.)

3. Amend the city’s hauled wastewater regulations.

Section 4 of the Ordinance 312 allows RVs to discharge into the collections system, as long as they’re properly registered and inspected. This is necessary for Section 5.428 to take effect.

4. Repeal the offense of vagrancy.

ORS 430.402(1)(d) prohibits local governments from outlawing “vagrancy.” The city’s vagrancy offense criminalizes camping and is unenforceable. The new “Lowell Camping Code” now provides rules for camping. If a camper violates those rules, then they’re subject to fines.

5. Emergency declaration

The city charter allows ordinance to take immediate effect in case of an emergency declaration; otherwise, the ordinance goes into effect 30 days after passage. Since the city is currently out of compliance with state law, I believe it is appropriate to find that an emergency exists requiring the immediate implementation of the ordinance.

CITY OF LOWELL, OREGON

ORDINANCE 240

**AN ORDINANCE ADOPTING SECTIONS 5.240 THROUGH 5.247 OF THE
LOWELL REVISED CODE RELATING TO CAMPING AND OCCUPANCY,
PARKING AND STORAGE OF RECREATIONAL VEHICLES WITHIN THE
CITY OF LOWELL**

THE CITY OF LOWELL ORDAINS AS FOLLOWS:

SECTION 1: Code Adopted. The following Sections of the Lowell Revised Code are hereby adopted.

5.240 Camping and Occupancy, Parking and Storage of Recreational Vehicles. This section adopted by Ordinance 240 unless otherwise indicated.

5.241 Definitions. As used in this Code, the following words, except where the context clearly indicates otherwise, mean:

(a) Campsite: Any place where any bedding, sleeping bag, or other material used for bedding purposes, or any stove or fire is placed, established or maintained for the purpose of maintaining a temporary place to live, whether or not such place incorporates the use of any tent, lean-to, shack, or any other structure, recreational vehicle or any vehicle or part thereof.

(b) Occupancy: A Recreational Vehicle is considered occupied when any person or persons sleep overnight or utilize bathroom and kitchen facilities.

(b) Recreational Vehicle: A vacation trailer or other vehicular or portable unit which is either self-propelled or carried by a motor vehicle and which is intended for human occupancy and is designed for vacation or recreational purposes but not for permanent occupancy as a dwelling. "Recreational vehicle" also includes camper, motor home, and travel trailer as defined in Oregon Revised Statutes, which definitions are adopted and by this reference incorporated herein (ORS 801.180, 801.350, 801.565)

(c) To Camp: To set up or to remain in or at a campsite.

5.242 Prohibited Camping on Public Property. No person shall camp in or upon any sidewalk, street, alley, lane, public right-of-way, park, or any other publicly-owned property or under any bridge or viaduct except as otherwise authorized in 5.244 or by declaration of the City Council in emergency circumstances. This prohibition does not apply to public property owned or controlled by federal, state or county agencies, where camping is permitted under their rules.

5.243 Recreational Vehicle Parking Restrictions. The following standards apply to the off-street and on-street parking, storage, and occupancy of recreational vehicles:

(a) Recreational vehicles shall not be parked or stored on any portion of a property or street when such parking of the vehicle inhibits the necessary view of oncoming traffic. If parked in a street, recreational vehicles shall be parked no closer than 30 feet from a street intersection.

(b) No portion of a parked recreational vehicle may block any portion of a sidewalk, street, alley, travel lane or driveway access within the City of Lowell.

(c) Permanent occupancy of recreational vehicles regardless of location is prohibited. Temporary occupancy must comply with 5.244. Occupancy at established and permitted Recreational Vehicle Parks is exempt from this prohibition.

(d) Parking of unoccupied recreational vehicles within the public right-of-way is only allowed in that portion of the right-of-way directly adjoining the property of the recreational vehicle owner.

(e) Inoperable recreational vehicles and/or those without current registration are prohibited from parking within the public right-of-way.

5.244 Temporary Occupancy of Recreational Vehicles Or Campsite.

(a) Permanent Occupancy Prohibited. No person shall permanently occupy a recreational vehicle or campsite on any property within the city. Except as otherwise authorized by this Code, permit, or emergency declaration, the following constitutes prima facie evidence of permanent occupancy:

(1) Occupying a recreational vehicle on public property in the city for a period in excess of fourteen (14) consecutive days; or

(2) Occupying a recreational vehicle or maintaining a campsite on private property, for a period in excess of fourteen (14) consecutive days.

(b) Permit Issued. The City Administrator may issue a permit to any person for temporary occupancy of a campsite or recreational vehicle within the City of Lowell that exceeds fourteen days. No permit shall be necessary for temporary occupancy of a campsite or recreational vehicle in a regularly established trailer park or commercial campground.

(c) Permit Conditions. A permit issued under this section may be issued subject to the following conditions:

(1) Receipt by the City of written application signed by the applicant and property owner, if applicable, for each recreational vehicle or campsite and permit application fee, if any. The application shall include the following information: The true name and permanent address of the applicant; address of proposed location for occupancy of recreational vehicle or campsite; dates and period of time for which the permit is requested; proposed method for collection and disposal of garbage and sewage;

(2) The proposed activity for which the permit is issued is not likely to cause the peace and quiet of any person to be disturbed;

(3) The proposed activity is unlikely to result in litter, trash, garbage, sewage, or other unsanitary material being placed or left on public or private property;

(4) A permit issued shall be valid for such period of time as the permit states, but in no event shall the period of the permit exceed 30 days for occupancy on public property and 180 days for occupancy on private property in any consecutive 12 month period.

(d) Permit fee. The Council may, by resolution, set an application fee for the permit for temporary occupancy of a campsite or recreational vehicle.

5.245 Operation of Recreational Vehicle with Unsealed Disposal System: Exemptions.

(a) A person commits the offense of operation of a recreational vehicle with unsealed disposal system if:

- (1) The person has the use, possession or control of any vehicle or structure constructed for movement on highways;
- (2) The vehicle or structure is equipped with a plumbing, sink or toilet fixture; and
- (3) The disposal system for the vehicle or structure is unsealed or uncapped while the vehicle or structure is in any way or place of whatever nature open and in use.

(b) This section does not apply to disposal systems being discharged into or connected with a sewage disposal system approved by the Health Division.


5.246 Penalty. Any person or persons who violate any of the provisions of Sections 5.240 through 5.245, or whose permit is canceled or who shall fail to remove any campsite or recreational vehicle, as defined herein, after being ordered to do so by the City Administrator, will be cited into Municipal Court and may have a fine, not to exceed \$250, imposed. Each day the violation continues is considered a separate offense.

5.247 Abatement. In addition to issuing a citation and fine, the City may take action to remove a campsite or recreational vehicle in violation of Sections 5.240 through 5.245 through nuisance abatement procedures established in this Code or by other remedies allowed by law.

SECTION 2. Repeal. Those portions of Ordinance 180, General Mobile Home Regulations, relating to "Trailers" as defined in that ordinance, are hereby repealed.

Adopted by the City Council of the City of Lowell this 5th day of April, 2005.

Yeas: 4
Nays: 0

Approved: 
Warren R. Weathers, Mayor

First Reading: March 15, 2005
Second Reading: April 5, 2005
Adopted: April 5, 2005
Signed: April 5, 2005
Effective Date: May 5, 2005

Attest: 
Charles F. Spies, City Administrator

CITY OF LOWELL, OREGON

ORDINANCE 312

AN ORDINANCE TO COMPLY WITH HB 3115 BY REPEALING ORDINANCE 240; ADOPTING TIME, PLACE, AND MANNER REGULATIONS FOR CAMPING; AMENDING REGULATIONS REGARDING HAULED WASTEWATER DISCHARGING TO ACCOMMODATE RV CAMPING ON RESIDENTIAL PROPERTY; AND REPEALING THE OFFENSE OF VAGRANCY FROM TITLE FIVE OF THE LOWELL REVISED CODE.

The City of Lowell ordains as follows:

Section 1. Ordinance 240, “An Ordinance Adopting Sections 5.240 through 5.247 of the Lowell Revised Code Relating to Camping and Occupancy, Parking and Storage of Recreational Vehicles within the City of Lowell,” is repealed.

Section 2. The following sections of the Lowell Revised Code are adopted and replace Sections 5.240, *et seq.*, related to “Camping and Recreational Vehicles.”

5.240 Time, manner, and place regulations for camping.

5.241 Purpose of the Lowell Camping Code.

The intent behind sections 5.240 through 5.251 is to protect residents' health and safety and to institute reasonable time, place, and manner regulations for camping within the City limits. These sections may be referred to as the “Lowell Camping Code.”

5.242 Definitions.

“Camp” or “camping” is the activity of living outdoors temporarily and includes pitching, erecting, creating, using, or occupying a campsite. This usually involves the use of camp equipment within a campsite.

“Camp equipment” means the various items used for camping. This encompasses, but is not restricted to, beds, blankets, cots, hammocks, mattresses, sleeping bags, tents, tarpaulins, utensils, and similar gear.

“Campsite” means a temporary living space outdoors for habitation—a place used for camping. A campsite generally comprises a space for overnight sleeping and the storage of camp equipment and personal property for camping needs.

“Designated camping area” refers to public property authorized for camping, identified by the Lowell City Council through the adoption of a resolution.

“Highway” means every public way, road, street, thoroughfare within the boundaries of the city, open, used or intended for use of the general public for vehicles or vehicular traffic as a matter of right.

“Motor vehicle” is any self-propelled or designed-for-self-propulsion means of land transportation powered by an engine or motor. This includes, but is not limited to, automobiles, trucks, and similar vehicles.

“Overnight sleeping areas” refers to public property authorized for camping in the absence of a designated camping area or when designated camping areas are closed.

“Personal property” means items identifiable as belonging to an individual and possessing apparent value or utility.

“Public property” means any real property or structures owned, leased, or managed by the City, including public rights-of-way.

“Public rights-of-way” include, but are not limited to, streets, roads, highways, bridges, alleys, sidewalks, trails, paths, public easements and all other public ways or areas, including subsurface and air space over these areas.

“RV” or “Recreational Vehicle” means a vehicle with or without motive power that is designed for use as temporary living quarters, to be easily transported and set up on a daily basis. Examples include motor homes, camping trailers, camper vans, and similar structures. Further definitions are provided by the Oregon Department of Transportation in Chapter 735 OAR, Division 022.

“Shoulder” means the portion of a highway, whether paved or unpaved, contiguous to the roadway that is primarily for use by pedestrians, for the accommodation of stopped vehicles, for emergency use and for lateral support of base and surface courses.

“Store” or “storage” means the act of setting aside or accumulating items for future use, placing them for safekeeping, or leaving them in a particular location.

“Vehicle,” within Sections 5.243 through 5.251, means a motor vehicle or recreational vehicle.

“Vehicle camping” refers to the act of camping inside a motor vehicle or recreational vehicle.

5.243 Camping permitted.

- (a) People who do not have a permanent residence and are involuntarily homeless are allowed to camp subject to the time, place, and manner rules set forth in Sections 5.243 through 5.251.
- (b) The rules in Sections 5.243 through 5.251 do not apply to the following circumstances:
 - (1) Camping that occurs in accordance with a duly executed emergency declaration made by the City Council, Mayor, or designate.
 - (2) Camping that occurs in accordance with a special event authorized by the City Council or City Administrator.
 - (3) Camping on public property owned or controlled by federal, state, county, or other local agencies where camping is permitted under their rules and otherwise complies with City ordinances.

5.244 Designated camping areas.

- (a) Designated camping areas. Camping in designated camping areas is allowed subject to the time, place, and manner restrictions in this section.
- (b) Time.
 - (1) Use of designated camping areas is allowed between the hours of 7:00 p.m. and 7:00 a.m.

(2) Enforcement of time restrictions may be suspended by the City Administrator or designee for severe weather events or when necessary or appropriate to respond to an individual's medical condition, disability, or unique circumstances.

(c) Place.

(1) Signs indicating the boundary of the designated camping area and the permissible hours of use must be consistently displayed.

(2) Prior to any enforcement action, information sufficient to identify the location of the designated camping area shall be distributed to any individual seeking to lay down or sleep with protection from the elements during the relevant time period.

(3) Campsites must not impede the use of public rights-of-way or access to and from public or private property.

(d) Manner.

(1) Camping equipment may be used or erected within the designated camping area(s) during the allowed time periods.

(2) Camping equipment must not be tied to, secured to, staked or anchored, or propped against any permanent structures or ground located at a designated camping area.

(3) Camping equipment and all personal property must be removed from the designated camping area during times when the area is not designated for use under this section. Any camping equipment or personal property that remains within the designated camping areas during periods of time when the area is not open will be considered abandoned and handled in compliance with state law.

(4) Camping equipment and personal property must be stored completely within the designated camping area.

(5) Individuals must not accumulate, discard, or leave behind garbage, debris, unsanitary or hazardous materials, or other items of no apparent utility in the designated camping areas.

(6) No person shall in any designated camping area, build, light or maintain any fire.

(7) Digging, excavation, terracing of soil, alteration of ground or infrastructure, or damage to vegetation or trees is prohibited.

(e) Campsites are restricted to dimensions of 10 feet by 10 feet.

(f) The City Administrator is authorized to close a designated camping area in the event of any emergency, on the advice of law enforcement, for health and safety concerns, or on the recommendation of the Lowell Rural Fire Protection District's Fire Chief.

Section 5.245 Overnight sleeping areas.

(a) Overnight Sleeping Area. In the absence of a City Council resolution identifying a designated camping area, or the closure of the City's designated camping areas, then camping in overnight sleeping areas is allowed subject to the time, place, and manner restrictions in this section.

(b) Time.

(1) Camping in overnight sleeping areas is allowed between 7:00 p.m. and 7:00 a.m.

(2) Enforcement of time restrictions may be suspended by the City Administrator or designee for severe weather events or when necessary or appropriate to respond to an individual's medical condition, disability, or unique circumstances.

(c) Place.

(1) Camping pursuant to this section is prohibited in the following locations:

(i) City owned property that is not open to the public.

(ii) Within 20 feet of the property line of a lot or parcel containing a dwelling.

(iii) Sidewalks and landscape planter strips in all zones.

(iv) Within two hundred feet of a school.

(v) Any place where the act of protecting oneself from the elements, which may include the use of camping equipment, creates a physical impediment to emergency or nonemergency

ingress, egress, or access to property, whether private or public, or which impedes the safe use of all public rights-of-way or access to and from public or private property.

- (vi) Any vehicle lane, bicycle lane or roundabout within any public right-of-way.
 - (vii) Within City owned parking lots, including landscaped areas within and around the perimeter of the parking lot.
 - (viii) Any location that has been determined by the Lowell Rural Fire Protection District Fire Chief, fire marshal, or designee to constitute an elevated threat of fire at a particular time of the year.
- (d) Manner.
- (1) Camping equipment may be used or erected within the overnight sleeping area(s) during the allowed time periods.
 - (2) Camping equipment and personal property must not be tied to, secured to, staked or anchored, or propped against any permanent structures or ground located at a designated camping area.
 - (3) Camping equipment and personal property must be dismantled within the overnight sleeping area during times which the area is not designated for overnight sleeping use under this chapter.
 - (4) Individuals must not accumulate, discard, or leave behind garbage, debris, unsanitary or hazardous materials, or other items of no apparent utility.
 - (5) No person shall in any overnight sleeping area, build, light or maintain any fire.
 - (6) Digging, excavation, terracing of soil, alteration of ground or infrastructure, or damage to vegetation or trees is prohibited.
 - (e) Campsites are restricted to dimensions of 10 feet by 10 feet.

5.246 Vehicle camping on highway shoulder.

Vehicle camping while parked in the shoulder of a highway is permitted, subject to the following restrictions:

- (a) Vehicle camping must adhere to the regulations outlined in Title Six of the Lowell Revised Code.
- (b) Vehicles used for camping on the highway shoulder must be in working order and legally drivable.
- (c) Vehicles used for camping on the highway shoulder must be relocated at least 200 feet every 24 hours.
- (b) All camp equipment and personal property must be kept inside the vehicle. No personal property, camp equipment, garbage, or debris shall be stored in the right-of-way.
- (c) Discharging blackwater and graywater into the sewer system or stormwater system, including ditches, while vehicle camping is prohibited.
- (d) In residential zones, vehicle camping for RVs is limited to a maximum of 72 hours within a 14-day period. Moving an RV from one location on the highway within the residential zone to another location shall not extend the parking time limits.
- (e) Upon receiving notice from the City regarding exceeding the time limit requirements for vehicle camping on highway shoulders, campers are allowed a 4-hour window to relocate their vehicles accordingly.

5.247 Camping on commercial or industrial property, or property owned or controlled by a nonprofit or religious institution.

- (a) The owner of a commercial or industrial property, a nonprofit, or a religious institution/place of worship may allow camping, including vehicle camping, provided all of the following conditions are met:
 - (1) The property owner must first notify the City of their intent to allow camping, and of their ability to comply with the other requirements in this section. An inspection must be

performed by the City to confirm that sanitary facilities are in place, required setbacks are met, and any storage areas are screened, before vehicle or tent camping commences.

- (2) Such accommodations must be made free of charge.
 - (3) Occupancy is limited to three or fewer vehicles or campsites at the same time, in any combination.
 - (4) Vehicles or campsites must be located within an on-premises parking lot, and are spaced at least 10 feet apart.
 - (5) All personal property must be stored in vehicles or tents or in a separate storage area that is screened from view from adjacent properties and public rights-of-way.
 - (6) Campers must be provided access to sanitary facilities, including a toilet, handwashing and trash disposal facilities, with such facilities being at least 20 feet from the property line of a residential use property if not fully contained within a building.
- (b) A property owner who allows camping pursuant to subsection (a) of this section may revoke that permission at any time and for any reason.
- (c) Notwithstanding the provisions of this section, the City Administrator may:
- (1) Revoke the right of a property owner to allow camping on property described in subsection (a) of this section upon finding that the property owner or a camper has violated any applicable law, ordinance, regulation or agreement, or that any activity occurring on that property by a camper is incompatible with the use of the property.
 - (2) Permission revoked by the City Administrator under this subsection is subject to notice. Notice will be provided in writing, mailed to the address of record and posted at the site. Notice will include information on how to appeal the decision. A property owner wanting to appeal the decision must submit their appeal in writing to the City within 10 days of the notice of decision. The appeal will be reviewed by the City Council in the next available meeting, but no sooner than seven days after the written appeal was received by the City. The decision rendered by the City Council on any appeal made pursuant to this subsection shall be final and binding.
- (d) Any person whose permission to camp on property has been revoked pursuant to subsection (b) or (c) of this section must vacate and remove all belongings from the property within four hours of receiving such notice.
- (e) All persons participating in a camping program described in subsection (a) of this section do so at their own risk, and nothing in this section creates or establishes any duty or liability for the City or its officers, employees, or agents, with respect to any loss related to bodily injury (including death) or property damage.

5.428 Recreational vehicle camping on residential property.

Recreational vehicle camping or temporary residency within recreational vehicles is permitted on privately owned residential property subject to the following restrictions:

- (a) Individuals intending to vehicle camp or temporarily reside on private residential property in an RV must register with the City before camping can commence.
- (b) Vehicle camping on residential property requires written permission from the property owner. The property owner is allowed to rescind permission at any time.
- (c) RVs used for vehicle camping on residential property shall be placed in the side or rear yard or in a paved or graveled driveway.
- (d) Vehicle camping on residential property shall occur only in RVs.
- (e) The placement of RVs used for vehicle camping on residential property must comply with the setbacks identified in the Lowell Development Code for accessory structures, unless the camper first applies to the City for a variance, and if that application is approved.
- (f) RV connection to the City's water distribution system must comply with Title Four of the Lowell Revised Code.

- (g) RV connection to the wastewater collection system and discharge from RVs into the wastewater collection system must comply with Title Four of the Lowell Revised Code.
- (h) No personal property shall be stored outside the RV unless it is contained in another structure such as a shed.
- (i) No more than one such RV is allowed on any residential property.

Section 5.249 Scheduling and notice of campsite cleanup.

- (a) The City Administrator is authorized to schedule cleanup of illegal campsites in coordination with either the Lane County Sheriff's Office or City of Oakridge Police Department.
- (b) The City Administrator or designee shall post notice of cleanup for illegal campsites at least 72 hours prior to a cleanup event. Signs shall be posted on adjacent buildings if feasible, or on stakes in the ground stating the time and date of the cleanup and the time and date of the notice posting. Campers must remove camping equipment and personal property within 72 hours from that time or they become subject to removal, confiscation, or destruction.
- (c) Notwithstanding subsections (a) and (b) of this section, cleanup of campsites may occur immediately and without notice if the Lane County Sheriff's Office, City of Oakridge Police Department, or other applicable public safety or health agencies determine that either of the following conditions exists:
 - (1) An emergency such as possible site contamination by hazardous materials or where there is an immediate danger to human life or safety.
 - (2) Illegal activity other than camping.
- (d) At the cleanup event, the City Administrator or designee shall post and distribute information on how to retrieve camping equipment and personal property that was retained during the event.
- (e) Written notices shall be in both English and Spanish.
- (f) Copies of all notices shall be provided to the Oregon Department of Human Services and/or the Lane County Human Services Department.

Section 5.250 Violation – penalty.

A violation of a provision of Sections 5.240 through 5.249, or an order issued under authority of those sections, is a Class D violation.

Section 5.251 Separate violations.

Each day's violation of Sections 5.240 through 5.249, or an order issued under authority of those sections, constitutes a separate offense.

Section 3. Section 4.245 "Hauled wastewater" of the Lowell Revised Code is amended to read as follows:

Section 4.245 – Hauled wastewater.

Discharging septic tank waste or other holding tank or hauled waste into the City's collection system is prohibited, except under the following conditions:

- a) The City may grant approval for public or private recreational vehicle holding tank dump sites that comply with the pretreatment requirements set by the City.
- b) Recreational vehicle camping or temporary residency, as outlined in LRC 5.247, is exempt from this prohibition, provided the recreational vehicle camping is properly registered and the collection system connection is inspected and approved by the Public Works Director.

Section 4. Section 5.013 "Vagrancy" of the Lowell Revised Code is repealed.

Section 5. An emergency exists that requires the immediate implementation of this ordinance. Therefore, this Ordinance shall take effect immediately upon passage and approval.

Adopted by the City Council of the City of Lowell this ____ day of _____ 2024.

AYES: _____

NOES: _____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

First reading: _____

Second reading: _____

Adopted: _____

Signed: _____

Effective date: _____

Agenda Item Sheet

City of Lowell City Council

Type of item:	Agreement
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Item title/recommended action:

Motion to approve a "Grant Agreement" with the Oregon Business Development Department for project number C2023830 in the amount of \$306,420 and to authorize the Mayor to sign.
– Discussion/ Possible action

Justification or background:

This is the grant agreement for the water treatment plant programmable logic controller (PLC) project. Resolution 817, approved on 12/19/23, recognized and appropriated these funds.

Budget impact:

Receipt of \$306,240 in grant funding.

Department or Council sponsor:

Public Works

Attachments:

"Grant Agreement" with the Oregon Business Development Department

Meeting date:	02/06/2024
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GRANT AGREEMENT

Project Name: Water Treatment Plant Upgrades

Project Number: C2023830

This grant agreement (“Contract”), dated as of the date the Contract is fully executed, is made by the State of Oregon, acting by and through its Oregon Business Development Department (“OBDD”), and City of Lowell (“Recipient”) for financing of the project referred to above and described in Exhibit B (“Project”). This Contract becomes effective only when fully signed and approved as required by applicable law. Capitalized terms not defined in Section 1 and elsewhere in the body of the Contract have the meanings assigned to them by Exhibit A.

This Contract includes the following exhibits, listed in descending order of precedence for purposes of resolving any conflict between two or more of the parts:

Exhibit A	General Definitions
Exhibit B	Project Description
Exhibit C	Project Budget

Pursuant to Oregon Laws 2023, Chapter 605, Section 256 (the “Act”), OBDD is authorized to make an award to assist in financing the costs of completing the Project.

SECTION 1 - KEY TERMS

The following capitalized terms have the meanings assigned below.

Estimated Project Cost: \$306,420.

Grant Amount: \$306,420.

Project Close-Out Deadline: 90 days after the earlier of the Project Completion Date or the Project Completion Deadline.

Project Completion Deadline: 36 months after the date of this Contract.

SECTION 2 - FINANCIAL ASSISTANCE

The OBDD shall provide Recipient, and Recipient shall accept from OBDD, a grant (the “Grant”) in an aggregate amount not to exceed the Grant Amount.

Conditions Precedent. The OBDD’s obligations are subject to the receipt of the following items, in form and substance satisfactory to OBDD and its Counsel:

- (1) This Contract duly signed by an authorized officer of Recipient; and
- (2) Such other certificates, documents, opinions and information as OBDD may reasonably require.

SECTION 3 - DISBURSEMENTS

A. Reimbursement Basis. The Financing Proceeds will be disbursed to Recipient on an expense reimbursement or costs-incurred basis. The Recipient must submit each disbursement request for the Financing Proceeds on an OBDD-provided or OBDD-approved disbursement request form (“Disbursement Request”).

- B. Financing Availability. The OBDD's obligation to make, and Recipient's right to request, disbursements under this Contract terminate on the Project Close-Out Deadline.
- C. Conditions to Disbursements. As to any disbursement, OBDD has no obligation to disburse funds unless all following conditions are met:
 - (1) There is no Default or Event of Default.
 - (2) The representations and warranties made in this Contract are true and correct on the date of disbursement as if made on such date.
 - (3) The OBDD, in the reasonable exercise of its administrative discretion, has sufficient funding, appropriations, limitations, allotments and other expenditure authority to make the disbursement.
 - (4) The OBDD (a) has received a completed Disbursement Request, (b) has received any written evidence of materials and labor furnished to or work performed upon the Project, itemized receipts or invoices for payment, and releases, satisfactions or other signed statements or forms as OBDD may require, (c) is satisfied that all items listed in the Disbursement Request are reasonable and that the costs for labor and materials were incurred and are properly included in the Costs of the Project, and (d) has determined that the disbursement is only for costs defined as eligible costs under the Act and any implementing administrative rules and policies.
 - (5) Any conditions to disbursement elsewhere in this Contract are met.

SECTION 4 - USE OF FINANCIAL ASSISTANCE

- A. Use of Proceeds. The Recipient shall use the Financing Proceeds only for the activities described in Exhibit B and according to the budget in Exhibit C. Recipient may not transfer Financing Proceeds among line items in the budget without the prior written consent of OBDD.
- B. Costs of the Project. The Recipient shall apply the Financing Proceeds to the Costs of the Project in accordance with the Act and Oregon law, as applicable. Financing Proceeds cannot be used for costs in excess of one hundred percent (100%) of the total Costs of the Project and cannot be used for pre-award Costs of the Project, except as permitted by Exhibit B.
- C. Costs Paid for by Others. The Recipient may not use any of the Financing Proceeds to cover costs to be paid for by other financing for the Project from another State of Oregon agency or any third party.
- D. Unexpended Grant Moneys. Any Grant moneys disbursed to Recipient, and any interest earned by Recipient on the Grant moneys, that are not used as set out herein or that remain after the Project is completed or this Agreement is terminated shall be immediately returned to OBDD.

SECTION 5 - REPRESENTATIONS AND WARRANTIES OF RECIPIENT

The Recipient represents and warrants to OBDD:

- A. Estimated Project Cost, Funds for Repayment. A reasonable estimate of the Costs of the Project is shown in Section 1.
- B. Organization and Authority.
 - (1) The Recipient is a Municipality, and validly organized and existing under the laws of the State of Oregon.

- (2) The Recipient has all necessary right, power and authority under its organizational documents and under Oregon law to (a) execute and deliver this Contract, (b) incur and perform its obligations under this Contract, and (c) receive financing for the Project.
 - (3) This Contract has been authorized by an ordinance, order or resolution of Recipient's governing body that was adopted in accordance with applicable law.
 - (4) This Contract has been duly executed by Recipient, and when executed by OBDD, is legal, valid and binding, and enforceable in accordance with their terms.
- C. Full Disclosure. The Recipient has disclosed in writing to OBDD all facts that materially adversely affect the Project, or the ability of Recipient to perform all obligations required by this Contract. The Recipient has made no false statements of fact, nor has it omitted information necessary to prevent any statements from being misleading. The information contained in this Contract, including Exhibit B and Exhibit C, is true and accurate in all respects.
- D. Pending Litigation. The Recipient has disclosed in writing to OBDD all proceedings pending (or to the knowledge of Recipient, threatened) against or affecting Recipient, in any court or before any governmental authority or arbitration board or tribunal, that, if adversely determined, would materially adversely affect the Project or the ability of Recipient to perform all obligations required by this Contract.
- E. No Defaults.
- (1) No Defaults or Events of Default exist or occur upon authorization, execution or delivery of this Contract.
 - (2) The Recipient has not violated, and has not received notice of any claimed violation of, any agreement or instrument to which it is a party or by which the Project or its property may be bound, that would materially adversely affect the Project or the ability of Recipient to perform all obligations required by this Contract.
- F. Compliance with Existing Agreements and Applicable Law. The authorization and execution of, and the performance of all obligations required by, this Contract will not: (i) cause a breach of any agreement or instrument to which Recipient is a party or by which the Project or any of its property or assets may be bound; (ii) violate any provision of the charter or other document pursuant to which Recipient was organized or established; or (iii) violate any laws, regulations, ordinances, resolutions, or court orders related to Recipient, the Project or its properties or operations.
- G. Compliance with Tax Laws. Recipient is not in violation of any Oregon tax laws, including but not limited to a state tax imposed by ORS 320.005 to 320.150 and 403.200 to 403.250 and ORS chapters 118, 314, 316, 317, 318, 321 and 323 and local taxes administered by the Department of Revenue under ORS 305.620.
- H. Governmental Consent. The Recipient has obtained or will obtain all permits and approvals, and has made or will make all notifications, declarations, filings or registrations, required for the making and performance of its obligations under this Contract and the undertaking and completion of the Project.

SECTION 6 - COVENANTS OF RECIPIENT

The Recipient covenants as follows:

- A. Notice of Adverse Change. Recipient shall promptly notify OBDD of any adverse change in the activities, prospects or condition (financial or otherwise) of Recipient or the Project related to the ability of Recipient to perform all obligations required by this Contract.

B. Compliance with Laws. The Recipient shall comply with all applicable laws, rules, regulations and orders of any court or governmental authority that relate to this Contract, the Project and the operation of the road, water, and waste water systems of which the Project is a component. In particular, but without limitation, Recipient shall comply with the following, as applicable:

- (1) Oregon Tax Laws, (as defined in Section 5.G).
- (2) State procurement regulations found in the Oregon Public Contracting Code, ORS Chapters 279A, 279B and 279C.
- (3) State labor standards and wage rates found in ORS Chapter 279C.
- (4) ORS 280.518 requiring public display of information on Lottery funding of the project. Recipient shall include the following statement, prominently placed, on all plans, reports, bid documents and advertisements relating to the Project:

“This Project was funded in part by the Oregon State Lottery and administered by the Oregon Business Development Department.”

These laws, rules, regulations and orders are incorporated by reference in this Contract to the extent required by law.

C. Project Completion Obligations. Recipient shall:

- (1) When procuring professional consulting services, provide OBDD with copies of all solicitations at least 10 days before advertising, and all contracts at least 10 days before signing. Provide OBDD with copies of all plans and specifications relating to the Project, and a timeline for the bidding/award process, at least ten (10) days before advertising for bids.
- (2) Provide a copy of the bid tabulation and notice of award to OBDD within ten (10) days after selecting a construction contractor.
- (3) Permit OBDD to conduct inspection of the Project at any time.
- (4) Complete the Project using its own fiscal resources or money from other sources to pay for any Costs of the Project in excess of the total amount of financial assistance provided pursuant to this Contract.
- (5) Complete the Project no later than the Project Completion Deadline, unless otherwise permitted by the OBDD in writing.
- (6) No later than the Project Closeout Deadline, provide OBDD with a final project completion report on a form provided by OBDD, including Recipient’s certification that the Project is complete, all payments are made, and no further disbursements are needed; provided however, for the purposes of this Contract, OBDD will be the final judge of the Project’s completion.
- (7) Obtain and maintain as-built drawings for all facilities constructed as part of the Project.

D. Ownership of Project. The Project will be owned by Recipient for not less than ten years following the Project Close-Out Deadline. The Project will be operated by Recipient or by a person under a management contract or operating agreement with Recipient. Any such management contract or operating agreement will be structured as a “qualified management contract” as described in IRS Revenue Procedure 97-13, as amended or supplemented.

E. Operation and Maintenance of the Project. Recipient shall operate and maintain the Project in good repair and operating condition so as to preserve the long term public benefits of the Project, including making all necessary and proper repairs, replacements, additions, and improvements for not less than ten years following the Project Close-Out Deadline. On or before the Project Closeout

Deadline, Recipient shall adopt a plan acceptable to OBDD for the on-going operation and maintenance of the Project without reliance on OBDD financing and furnish OBDD, at its request, with evidence of such adoption. The plan must include measures for generating revenues sufficient to assure the operation and maintenance of the Project during the usable life of the Project.

- F. Insurance, Damage. For a period of not less than ten years following the Project Close-Out Deadline, the Recipient shall maintain, or cause to be maintained, insurance policies with responsible insurers or self-insurance programs, insuring against liability and risk of direct physical loss, damage or destruction of the Project, at least to the extent that similar insurance is customarily carried by other municipalities constructing, operating and maintaining similar facilities. Nothing in this provision precludes Recipient from exerting a defense against any party other than OBDD, including a defense of immunity.
- G. Sales, Leases and Encumbrances. For a period of not less than ten years following Project Close-Out Deadline, except as specifically described in Exhibit B (Project Description), Recipient shall not sell, lease, exchange, abandon, transfer or otherwise dispose of any substantial portion of or interest in the Project, unless worn out, obsolete, or, in the reasonable business judgment of Recipient, no longer useful in the operation of the Project. Nevertheless, OBDD may consent to such disposition if it has received 90 days' prior written notice from Recipient. Such consent may require receipt by OBDD of an opinion of Bond Counsel to the effect that such disposition complies with applicable law and will not adversely affect the exclusion of interest on any Lottery Bonds from gross income for purposes of federal income taxation under Section 103(a) of the Code. The term "Bond Counsel" means a law firm determined by OBDD to have knowledge and expertise in the field of municipal law and whose opinions are generally accepted by purchasers of municipal bonds.
- H. Books and Records. The Recipient shall keep accurate books and records and maintain them according to generally accepted accounting principles established by the Government Accounting Standards Board in effect at the time. Recipient shall have these records audited annually by an independent certified public accountant, which may be part of the annual audit of all records of Recipient.
- I. Inspections; Information. The Recipient shall permit OBDD and any party designated by OBDD: (i) to inspect, at any reasonable time, the property, if any, constituting the Project; and (ii) at any reasonable time, to inspect and make copies of any accounts, books and records, including, without limitation, its records regarding receipts, disbursements, contracts, investments and any other related matters. The Recipient shall supply any related reports and information as OBDD may reasonably require.
- J. Records Maintenance. The Recipient shall retain and keep accessible all books, documents, papers, and records that are directly related to this Contract, the Project or the Financing Proceeds for a minimum of six years, or such longer period as may be required by other provisions of this Contract or applicable law, following the Project Closeout Deadline. If there are unresolved issues at the end of such period, Recipient shall retain the books, documents, papers and records until the issues are resolved.
- K. Economic Benefit Data. The OBDD may require Recipient to submit specific data on the economic development benefits of the Project and other information to evaluate the success and economic impact of the Project, from the date of this Contract until six years after the Project Completion Date. The Recipient shall, at its own expense, prepare and submit the data within the time specified by OBDD.
- L. Disadvantaged Business Enterprises. ORS 200.090 requires all public agencies to "aggressively pursue a policy of providing opportunities for disadvantaged business enterprises, minority-owned

businesses, woman-owned businesses, businesses that service-disabled veterans own and emerging small businesses...” OBDD encourages Recipient in any contracting activity to follow good faith efforts as described in ORS 200.045, available at https://www.oregonlegislature.gov/bills_laws/ors/ors200.html. Additional resources are provided by the Governor’s Policy Advisor for Economic and Business Equity. Also, the Certification Office for Business Inclusion and Diversity at the Oregon Business Development Department maintains a list of certified firms and can answer questions. Search for certified MWESB firms on the web at: <https://oregon4biz.diversitysoftware.com/FrontEnd/SearchCertifiedDirectory.asp?XID=2315&TN=oregon4biz>.

- M. Professional Responsibility. A professional engineer or architect, as applicable, registered and in good standing in Oregon, will be responsible for any construction design for the Project.] All service providers retained for their professional expertise must be certified, licensed, or registered, as appropriate, in the State of Oregon for their specialty. The Recipient shall follow standard construction practices, such as bonding requirements for construction contractors, requiring errors and omissions insurance, and performing testing and inspections during construction.
- N. Notice of Default. The Recipient shall give OBDD prompt written notice of any Default as soon as any senior administrative or financial officer of Recipient becomes aware of its existence or reasonably believes a Default is likely.
- O. Contributory Liability and Contractor Indemnification.

(1) If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 (“Third Party Claim”) against a party (the “Notified Party”) with respect to which the other party may have liability, the Notified Party must promptly notify the other party in writing and deliver a copy of the claim, process, and all legal pleadings related to the Third Party Claim. Either party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. The foregoing provisions are conditions precedent for either party’s liability to the other in regard to the Third Party Claim.

If the parties are jointly liable (or would be if joined in the Third Party Claim), the parties shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable in such proportion as is appropriate to reflect their respective relative fault. The relative fault of the parties shall be determined by reference to, among other things, the parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. Each party’s contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if that party had sole liability in the proceeding. This Section shall survive termination of this Contract.

(2) Recipient shall take all reasonable steps to require its contractor(s) that are not units of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless the State of Oregon and its officers, employees and agents (“Indemnitee”) from and against any and all claims, actions, liabilities, damages, losses, or expenses (including attorneys’ fees) arising from a tort (as now or hereafter defined in ORS 30.260) caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of Recipient’s contractor or any of the officers, agents, employees or subcontractors of the contractor (“Claims”). It is the specific intention of the parties that the Indemnitee shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of the Indemnitee, be indemnified

by the contractor from and against any and all Claims. This Section shall survive termination of this Contract.

P. Exclusion of Interest from Federal Gross Income and Compliance with Code.

- (1) The Recipient shall not take any action or omit to take any action that would result in the loss of the exclusion of the interest on any Lottery Bonds from gross income for purposes of federal income taxation, as governed by Section 103(a) of the Code. OBDD may decline to disburse the Financing Proceeds if it finds that the federal tax exemption of the Lottery Bonds cannot be assured.
- (2) The Recipient shall not take any action (including but not limited to the execution of a management agreement for the operation of the Project) or omit to take any action that would cause any Lottery Bonds to be “private activity bonds” within the meaning of Section 141(a) of the Code. Accordingly, unless Recipient receives the prior written approval of OBDD, Recipient shall not permit in excess of ten percent (10%) of either (a) the Financing Proceeds or (b) the Project financed or refinanced with the Financing Proceeds to be directly or indirectly used in any manner that would constitute “private business use” within the meaning of Section 141(b)(6) of the Code, including not permitting more than one half of any permitted private business use to be “disproportionate related business use” or private business use unrelated to the government use of the Financing Proceeds. Unless Recipient receives the prior written approval of OBDD, Recipient shall not directly or indirectly use any of the Financing Proceeds to make or finance loans to persons other than governmental units, as that term is used in Section 141(c) of the Code.
- (3) The Recipient shall not directly or indirectly use or permit the use of any of the Financing Proceeds or any other funds, or take any action or omit to take any action, which would cause any Lottery Bonds to be “arbitrage bonds” within the meaning of Section 148(a) of the Code.
- (4) The Recipient shall not cause any Lottery Bonds to be treated as “federally guaranteed” for purposes of Section 149(b) of the Code, as may be modified in any applicable rules, rulings, policies, procedures, regulations or other official statements promulgated or proposed by the Department of the Treasury or the Internal Revenue Service with respect to “federally guaranteed” obligations described in Section 149(b) of the Code. For purposes of this paragraph, any Lottery Bonds will be treated as “federally guaranteed” if: (a) all or any portion of the principal or interest is or will be guaranteed directly or indirectly by the United States of America or any agency or instrumentality thereof, or (b) five percent (5%) or more of the proceeds of the Lottery Bonds will be (i) used in making loans if the payment of principal or interest is guaranteed in whole or in part by the United States of America or any agency or instrumentality thereof, or (ii) invested directly or indirectly in federally insured deposits or accounts, and (c) none of the exceptions described in Section 149(b)(3) of the Code apply.
- (5) The Recipient shall assist OBDD to ensure that all required amounts are rebated to the United States of America pursuant to Section 148(f) of the Code. The Recipient shall pay to OBDD such amounts as may be directed by OBDD to satisfy the requirements of Section 148(f) applicable to the portion of the proceeds of any tax-exempt bonds, including any Financing Proceeds or other amounts held in a reserve fund. The Recipient further shall reimburse OBDD for the portion of any expenses it incurs related to the Project that is necessary to satisfy the requirements of Section 148(f) of the Code.
- (6) Upon OBDD’s request, Recipient shall furnish written information regarding its investments and use of Financing Proceeds, and of any facilities financed or refinanced therewith, including providing OBDD with any information and documentation that OBDD reasonably determines

is necessary to comply with the arbitrage and private use restrictions that apply to the Lottery Bonds.

- (7) Notwithstanding anything to the contrary, so long as is necessary to maintain the exclusion from gross income for purposes of federal income taxation of interest on any Lottery Bonds, the covenants contained in this subsection will survive payment of the Lottery Bonds, and the interest thereon, including the application of any unexpended Financing Proceeds. The Recipient acknowledges that the Project may be funded with the proceeds of the Lottery Bonds and that failure to comply with the requirements of this subsection could adversely affect any exclusion of the interest on the Lottery Bonds from gross income for federal income tax purposes.
- (8) Neither Recipient nor any related party to Recipient, within the meaning of 26 C.F.R.s §1.150-1(b), shall purchase any Lottery Bonds, from which proceeds were used to finance the Project, in an amount related to the amount of the Grant.

SECTION 7 - DEFAULTS

Any of the following constitutes an “Event of Default”:

- A. Any false or misleading representation is made by or on behalf of Recipient, in this Contract or in any document provided by Recipient related to this Grant or the Project or in regard to compliance with the requirements of section 103 and sections 141 through 150 of the Code.
- B. Recipient fails to perform any obligation required under this Contract, other than those referred to in subsection A of this section 7, and that failure continues for a period of 30 calendar days after written notice specifying such failure is given to Recipient by OBDD. The OBDD may agree in writing to an extension of time if it determines Recipient instituted and has diligently pursued corrective action.

SECTION 8 - REMEDIES

- A. Remedies. Upon any Event of Default, OBDD may pursue any or all remedies in this Contract and any other remedies available at law or in equity to enforce the performance of any obligation of Recipient. Remedies may include, but are not limited to any one or more of the following:
 - (1) Terminating OBDD’s commitment and obligation to make the Grant or disbursements of Financing Proceeds under the Contract.
 - (2) Barring Recipient from applying for future awards.
 - (3) Withholding amounts otherwise due to Recipient for application to the payment of amounts due under this Contract.
 - (4) Requiring repayment of the Grant and all interest earned by Recipient on those Grant funds.
- B. Application of Moneys. Any moneys collected by OBDD pursuant to section 8.A will be applied first, to pay any attorneys’ fees and other fees and expenses incurred by OBDD; then, as applicable, to repay any Grant proceeds owed; then, to pay other amounts due and payable under this Contract, if any.
- C. No Remedy Exclusive; Waiver; Notice. No remedy available to OBDD is intended to be exclusive, and every remedy will be in addition to every other remedy. No delay or omission to exercise any right or remedy will impair or is to be construed as a waiver of such right or remedy. No single or partial exercise of any right power or privilege under this Contract will preclude any other or further

exercise thereof or the exercise of any other such right, power or privilege. The OBDD is not required to provide any notice in order to exercise any right or remedy, other than notice required in section 7 of this Contract.

- D. Default by OBDD. In the event OBDD defaults on any obligation in this Contract, Recipient's remedy will be limited to injunction, special action, action for specific performance, or other available equitable remedy for performance of OBDD's obligations.

SECTION 9 - MISCELLANEOUS

- A. Time is of the Essence. Recipient agrees that time is of the essence under this Contract.
- B. Relationship of Parties; Successors and Assigns; No Third Party Beneficiaries.
- (1) The parties agree that their relationship is that of independent contracting parties and that Recipient is not an officer, employee, or agent of the State of Oregon as those terms are used in ORS 30.265.
 - (2) Nothing in this Contract gives, or is to be construed to give, directly or indirectly, to any third persons any rights and benefits greater than those enjoyed by the general public.
 - (3) This Contract will be binding upon and inure to the benefit of OBDD, Recipient, and their respective successors and permitted assigns.
 - (4) Recipient may not assign or transfer any of its rights or obligations or any interest in this Contract without the prior written consent of OBDD. The OBDD may grant, withhold or impose conditions on such consent in its sole discretion. In the event of an assignment, Recipient shall pay, or cause to be paid to OBDD, any fees or costs incurred because of such assignment, including but not limited to attorneys' fees of OBDD's Counsel and Bond Counsel. Any approved assignment is not to be construed as creating any obligation of OBDD beyond those in this Contract, nor does assignment relieve Recipient of any of its duties or obligations under this Contract.
 - (5) Recipient hereby approves and consents to any assignment, sale or transfer of this Contract that OBDD deems to be necessary.
- C. Disclaimer of Warranties; Limitation of Liability. The Recipient agrees that:
- (1) The OBDD makes no warranty or representation, either express or implied, as to the value, design, condition, merchantability or fitness for particular purpose or fitness for any use of the Project or any portion of the Project, or any other warranty or representation.
 - (2) In no event are OBDD or its agents liable or responsible for any direct, indirect, incidental, special, consequential or punitive damages in connection with or arising out of this Contract or the existence, furnishing, functioning or use of the Project.
- D. Notices and Communication. Except as otherwise expressly provided in this Contract, any communication between the parties or notices required or permitted must be given in writing by personal delivery, email, or by mailing the same, postage prepaid, to Recipient or OBDD at the addresses set forth below, or to such other persons or addresses that either party may subsequently indicate pursuant to this Section.

Any communication or notice by personal delivery will be deemed effective when actually delivered to the addressee. Any communication or notice so addressed and mailed will be deemed to be received and effective five (5) days after mailing. Any communication or notice given by email becomes effective 1) upon the sender's receipt of confirmation generated by the recipient's email

system that the notice has been received by the recipient's email system or 2) the recipient's confirmation of receipt, whichever is earlier. Notwithstanding this provision, the following notices may not be given by email: notice of default or notice of termination.

If to OBDD: Deputy Director
Oregon Business Development Department
775 Summer Street NE Suite 200
Salem, OR 97301-1280

If to Recipient: City Administrator
City of Lowell
PO Box 490
70 North Pioneer Street
Lowell, Or 97452

- E. No Construction against Drafter. This Contract is to be construed as if the parties drafted it jointly.
- F. Severability. If any term or condition of this Contract is declared by a court of competent jurisdiction as illegal, invalid or unenforceable, that holding will not invalidate or otherwise affect any other provision.
- G. Amendments, Waivers. This Contract may not be amended without the prior written consent of OBDD (and when required, the Department of Justice) and Recipient. This Contract may not be amended in a manner that is not in compliance with the Act. No waiver or consent is effective unless in writing and signed by the party against whom such waiver or consent is sought to be enforced. Such waiver or consent will be effective only in the specific instance and for the specific purpose given.
- H. Attorneys' Fees and Other Expenses. To the extent permitted by the Oregon Constitution and the Oregon Tort Claims Act, the prevailing party in any dispute arising from this Contract is entitled to recover its reasonable attorneys' fees and costs at trial and on appeal. Reasonable attorneys' fees cannot exceed the rate charged to OBDD by its attorneys.
- I. Choice of Law; Designation of Forum; Federal Forum. The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Contract, including, without limitation, its validity, interpretation, construction, performance, and enforcement.

Any party bringing a legal action or proceeding against any other party arising out of or relating to this Contract shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County (unless Oregon law requires that it be brought and conducted in another county). Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum.

Notwithstanding the prior paragraph, if a claim must be brought in a federal forum, then it must be brought and adjudicated solely and exclusively within the United States District Court for the District of Oregon. This paragraph applies to a claim brought against the State of Oregon only to the extent Congress has appropriately abrogated the State of Oregon's sovereign immunity and is not consent by the State of Oregon to be sued in federal court. This paragraph is also not a waiver by the State of Oregon of any form of defense or immunity, including but not limited to sovereign immunity and immunity based on the Eleventh Amendment to the Constitution of the United States.

- J. Integration. This Contract (including all exhibits, schedules or attachments) constitutes the entire agreement between the parties on the subject matter. There are no unspecified understandings, agreements or representations, oral or written, regarding this Contract.
- K. Execution in Counterparts. This Contract may be signed in several counterparts, each of which is an original and all of which constitute one and the same instrument.

The Recipient, by its signature below, acknowledges that it has read this Contract, understands it, and agrees to be bound by its terms and conditions.



STATE OF OREGON
 acting by and through its
 Oregon Business Development Department

CITY OF LOWELL

By: _____
 Chris Cummings, Deputy Director

By: _____
 The Honorable Don Bennett, Mayor

Date: _____

Date: _____

APPROVED AS TO LEGAL SUFFICIENCY IN ACCORDANCE WITH ORS 291.047:

/s/ Wendy Johnson per email dated 16 January 2024
 Wendy Johnson, Senior Assistant Attorney General

EXHIBIT A - GENERAL DEFINITIONS

As used in this Contract, the following terms have the meanings below.

“C.F.R.” means the Code of Federal Regulations.

“Code” means the Internal Revenue Code of 1986, as amended, including any implementing regulations and any administrative or judicial interpretations.

“Costs of the Project” means Recipient’s actual costs (including any financing costs properly allocable to the Project) that are (a) reasonable, necessary and directly related to the Project, (b) permitted by generally accepted accounting principles to be Costs of the Project, and (c) are eligible or permitted uses of the Financing Proceeds under applicable state or federal statute and rule.

“Counsel” means an attorney at law or firm of attorneys at law duly admitted to practice law before the highest court of any state, who may be of counsel to, or an employee of, OBDD or Recipient.

“Default” means an event which, with notice or lapse of time or both, would become an Event of Default.

“Financing Proceeds” means the proceeds of the Grant.

“Lottery Bonds” means any bonds issued by the State of Oregon that are special obligations of the State of Oregon payable solely from unobligated net lottery proceeds, the interest on which is exempt from federal income taxation, together with any refunding bonds, used to finance or refinance the Project through the initial funding or refinancing of all or a portion of the Grant.

“ORS” means the Oregon Revised Statutes.

“Project Completion Date” means the date on which Recipient completes the Project.

EXHIBIT B - PROJECT DESCRIPTION

Recipient will upgrade the failing Programmable Logic Control (PLC) and Supervisory Control Data Acquisition system (SCADA) used for operation and notification of the water filtering system in their Water Treatment Plant. Recipient will also upgrade the Reservoir Control System and Telemetry System in the Water Treatment Plant for the new and existing reservoirs. The upgrades include equipment, installation, and programming.

EXHIBIT C - PROJECT BUDGET

	OBDD Funds	Other / Matching Funds
Activity	Approved Budget	Estimated Budget
Design / Engineering	\$27,702	\$0
Construction	\$278,718	\$0
Construction Contingency	\$0	\$0
Environmental Review	\$0	\$0
Legal Fees	\$0	\$0
Cultural Resource Report(s) and Monitoring	\$0	\$0
Permitting and Regulatory Fees	\$0	\$0
Total	\$306,420	\$0

Agenda Item Sheet

City of Lowell City Council

Type of item:	Discussion
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Item title/recommended action:

Motion to authorize the City Administrator, City Clerk, and Councilor Harris to request payments from the Oregon Business Development Department for project number C2023830.
– Discussion/ Possible action

Justification or background:

The Oregon Business Development Department requires the city to complete a signature card as part of the process to request disbursements for the PLC project grant. Staff request that the City Council designate the City Administrator, City Clerk, and one member of City Council as a back-up signer. Staff propose Councilor Harris, who is also a back-up signer for checks. Any City Councilor could be a back-up signer except for the highest elected official, which in our case is the Mayor.

Budget impact:

N/A

Department or Council sponsor:

Public Works

Attachments:

Authorized signature card

Meeting date:

02/06/2024

Authorized Signature Card for Cash Payments on Oregon Business Development Department Awards

Recipient	Project Number
Signatures of Delegated Authorized Individuals to Request Payments (Two signatures are required to request disbursement of funds)	
_____ Typed Name and Title (1) a _____ Signature (Highest Elected Official must not sign here)	_____ Typed Name and Title (1) b _____ Signature (Highest Elected Official must not sign here)
Additional Signatures (if desired)	
_____ Typed Name and Title (1) c _____ Signature (Highest Elected Official must not sign here)	_____ Typed Name and Title (1) d _____ Signature (Highest Elected Official must not sign here)
I certify that the signatures above are of the individuals authorized to draw funds for the cited project. _____ Typed Name, Title and Date (2) _____ Signature of Highest Elected Official or duly authorized official for the Recipient (Must not be listed in item (1) a through (1) d above)	Agency Use Only: Date Received:

Oregon Business Development Department/Authorized Signature Card

Preparation of the Authorized Signature Card Form: If a mistake is made, or a change is necessary during the preparation of the signature card form, please prepare a new form, since erasures or corrections of any kind will not be acceptable. If you want to change individuals authorized to draw funds from the project, then please submit a new signature card. Any updated signature card will replace the previous one, so please be sure to include the names of all authorized individuals.

Item # Explanation

- (1) a-d Type the names and titles, and provide the signatures of the officials of your organization who are authorized to make draws on project funds. (Note: **Two** signatures are required. We recommend showing three or four signatures to allow adequate signature coverage.)
- (2) Enter the typed name, title, date and signature of the Highest Elected Official, or other official duly authorized by the governing body of the Recipient, certifying the authenticity of the signatures of individuals listed in Item (1) a through (1) d. The person signing here **must not be listed in Item (1) a through d.**
- (3) Leave blank—Oregon Business Development Department will sign here.

Complete one form and return it to: Oregon Business Development Department
 775 SUMMER ST NE STE 200
 SALEM OR 97301-1280

Agenda Item Sheet

City of Lowell City Council

Type of item:	Procurement
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Item title/recommended action:

Motion to approve an "Engineering scope of services" with Civil West Engineering in the amount of \$4,179.00 for a "Water treatment plant CT study 2024" and to authorize the City Administrator to sign. – Discussion/ Possible action

Justification or background:

Staff request City Council approval of an engineering scope of services for a contact-time study at the water treatment plant. The City Engineer mentioned this study at the 1/3/24 joint City Council/Planning Commission meeting during the discussion on water treatment plant capacity. The study would provide data used to justify the city's request to the Oregon Health Administration to increase the city's allowable water production. This could provide a short-term solution to the city's water production limitations until we start the water treatment plant expansion, in turn accommodating growth, such as the 70+ unit planned development district. While this scope of services is within staff's spending authority, staff present this item for City Council awareness and buy-in.

Budget impact:

Expenditure of \$4,179 to complete the study

Department or Council sponsor:

Public Works

Attachments:

1/22/24 engineering scope of services.

Meeting date:

02/06/2024

January 22, 2024

ENGINEERING SCOPE OF SERVICES

To: Max Baker – Public Works Director – City of Lowell

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

RE: **City of Lowell: Water Treatment Plant CT Study 2024**
Civil West Project Number: TBD

The purpose of this scope of services is to describe the proposed approach, costs, and schedule that Civil West will follow to support the City of Lowell to develop and facilitate a CT study at the Water Treatment Plant (WTP) as required by the Oregon Health Authority (OHA) to allow potable water production at a rate of 250 gpm.

Background Summary

The City of Lowell had two CT studies completed in 2021 at 155 and 180 gpm. The City now wishes to conduct another CT study at a flowrate of 250 gpm to allow for greater production capacity at the WTP.

Goal for the Project

Upon completion a CT study will be completed to provide a new maximum flowrate for the City to produce water. The results of the study will be submitted to OHA for their review. We will coordinate with OHA to have the CT study approved.

Part A: Scope of Work

The following scope of work describes the tasks, activities, and work that will take place to complete the work associated with this project. The description of each task below is a summary of the estimated process, steps, and procedures that will be required for completion of the work. While there may be subtasks included within these major task areas, only the major tasks are discussed below.

Task 1 – Project Management and Administrative Services – This task includes administrative and project management efforts related to the management of this project. This shall include processing of internal paperwork and correspondence between Civil West and the City, coordination on financial matters, directing resources internally, and meeting with staff on routine issues.

Task 2 – CT Study #1 (250 gallons per minute)

Civil West will prepare the tracer test methodology and will submit the methodology to OHA for review prior to the execution of the test. Once approved, we will coordinate with Public Works to configure the system appropriately and will schedule and run the test. After the data is collected, we will generate a completed CT study for submittal to OHA.

Task 3 – Reimbursables – This task will cover direct reimbursable expenses anticipated for the project. These include travel and per diem costs, reproduction and office expenses, and other reimbursable costs.

- a. Travel costs – We have included an allowance for travel costs for meetings, site visits, and other travel related to this project.
- b. Equipment costs – This item includes any fees associated with specialized equipment usage.
- c. Publication, reproduction, and office costs – Under this item, we have included a reimbursable allowance to provide the City with copies of any draft and final report(s), plans, contract documents and specifications, including digital deliverables upon request.

Part B: Project Fee Proposal

A summary of the proposed fee schedule is provided below:

Task	Summary of Proposed Engineering Budget:	Budget
1	Project Management and Administration	\$495.00
2	CT Study #1 (250 gpm)	\$3,484.00
3	Reimbursables	\$200.00
Total Proposed Budget		\$4,179.00

The above budget is considered as a fixed fee for the scope of work described and will be billed on a percent complete basis to a maximum. We are prepared to start work on this project as soon as we are given authorization. We are grateful for this opportunity to provide these services to the City of Lowell. Please let us know if you have any questions or if you wish to see any alterations to our proposed approach. If this proposed approach is acceptable, please sign below and return a copy to our office for our records.

Sincerely,
Civil West Engineering Services, Inc.



Matt Wadlington, PE
Willamette Valley Regional Manager

Authorized Representative Signature Accepting Scope of Services

Date

Agenda Item Sheet

City of Lowell City Council

Type of item:	Contract
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Item title/recommended action:

Motion to approve an "Oregon Cooperative Procurement Program" agreement with the Oregon Department of Administrative Services, Enterprise Goods and Services Division, Procurement Services in the amount of \$500 and to authorize the City Administrator to sign. – Discussion/ Possible action

Justification or background:

Staff request approval of an intergovernmental agreement with the Oregon Department of Administrative Services. This is for the city to become a member of their cooperative procurement program. Participation in the program allows the city to take advantage of goods and services whose prices have been negotiated through state contracts. This may also streamline the city's procurement processes, as the procurement code states that "Cooperative procurements may be made without competitive solicitation...." (L.R.C. Sec. 2.108[h]).

Budget impact:

Annual subscription of \$500, which will be discounted 50% for FY 23/24 due to joining mid-year.

Department or Council sponsor:

Administration

Attachments:

Cooperative procurement agreement

Meeting date:

02/06/2024



OREGON COOPERATIVE PROCUREMENT PROGRAM

AGREEMENT No. _____

This agreement for participation in the Oregon Cooperative Procurement Program (“Agreement”) is between the State of Oregon (“State”) acting by and through its Department of Administrative Services, Enterprise Goods and Services Division, Procurement Services (“DAS PS”) and _____ (“ORCPP Member”), each a “Party” and, together, the “Parties”.

1 DEFINITIONS.

1.1 **“Contract”** means a legally binding contract that results between ORCPP Member’s issuance of, and a contractor’s acceptance of, an Ordering Instrument pursuant to a Designated Price Agreement to which the contractor is a party.

1.2 **“Designated Price Agreement”** means an agreement between DAS and one or more contractors for goods or services, or both, that are offered at a set price with either (1) no guarantee of a minimum or maximum purchase or (2) an initial order or minimum purchase of the goods or services combined with a continuing contractor obligation to provide additional goods and services, and that identifies ORCPP Members as authorized purchasers.

1.3 **“ORCPP”** means the Oregon Cooperative Procurement Program.

1.4 **“Ordering Instrument”** means a document that complies with the Designated Price Agreement and that ORCPP Member must use to order goods, services, or both, under the Designated Price Agreement. An Ordering Instrument may be referred to as, for example, “Purchase Order,” “Work Order” or other name assigned by DAS PS or ORCPP Member.

1.5 **“Oregon Cooperative Procurement Program”** means the purchasing program operated by DAS PS that allows its members to purchase from Designated Price Agreements.

2 QUALIFIED ENTITIES.

DAS PS has established and operates the Oregon Cooperative Procurement Program to improve service and cost efficiencies for each entity qualified to participate in the ORCPP (“Qualified Entity”) by authorizing the Qualified Entity through agreement with DAS PS to purchase goods, services, or both, using Designated Price Agreements and to access various procurement resources available through DAS PS.

The following entities are Qualified Entities authorized to enter into this Agreement with DAS PS:

2.1 Units of local government as defined in ORS 190.003, state contracting agencies as defined in ORS 279A.010 (1)(nn) and exempted from application of the Public Contracting Code under ORS 279A.025, semi-independent state agencies listed in ORS 182.454, special government

bodies as defined in ORS 174.117 and special districts as defined in ORS 198.010, United States governmental agencies with offices in Oregon and American Indian Tribes located in Oregon; and

2.2 The entities specified in and meeting the requirements of ORS 279.855(1), (2) and (3) and OAR 125-055-0045.

3 ORCPP MEMBER AS QUALIFIED ENTITY.

ORCPP Member represents that it is, and warrants that it will remain, a Qualified Entity throughout the effective period of this Agreement. ORCPP Member shall immediately provide all information that DAS PS requests to establish to DAS PS' satisfaction that ORCPP Member is a Qualified Entity. ORCPP Member represents and warrants that all information ORCPP Member provides to DAS PS to establish that ORCPP Member is a Qualified Entity is true and correct. If at any time during the term of this Agreement ORCPP Member has reason to believe, or ORCPP is notified that DAS PS has reason to believe, ORCPP Member is no longer a Qualified Entity, ORCPP Member shall immediately cease purchasing under Designated Price Agreements until ORCPP Member establishes to DAS PS' satisfaction that ORCPP Member is a Qualified Entity.

4 EFFECTIVE DATE, TERM AND TERMINATION.

This Agreement is effective on the latest signature date ("Effective Date").

4.1 This Agreement remains in effect until terminated by either Party by delivery of a written termination notice to the other Party's Authorized Representative or their designee, at least forty-five (45) days prior to the termination date specified in the written notice.

4.2 DAS PS may terminate this Agreement for non-payment of the annual fee as outlined in section 9 of this Agreement.

5 AUTHORIZED REPRESENTATIVES.

5.1 DAS PS Authorized Program Managers:

Name and Title (print/type):

Kelly Stevens-Malnar, Statewide Outreach Coordinator – Phone:

503-378-3976 Adam Helvey, Statewide Outreach Coordinator – Phone:

503-373-2106 Address: 1225 Ferry Street SE, Salem OR 97301-4285

Fax: 503-373-1626

Email: info.orcpp@oregon.gov

5.2 ORCPP Member Authorized Representative:

Name (print/type): _____ Title: _____

Entity Name: _____

Address: _____

Work Phone: _____ Email: _____

Accounts Payable Contact:

Name (print/type): _____

Work Phone: _____ Email: _____

5.3 A Party may designate a new Authorized Representative at any time by written notice to the other Party.

6 ORCPP MEMBER BENEFITS AND REQUIREMENTS.

6.1 Designated Price Agreements. ORCPP Member may purchase goods, services, or both, from any Designated Price Agreement identified by DAS PS according to the terms of this Agreement. Designated Price Agreements may expire or terminate, and DAS PS does not promise or guarantee the effectiveness of any particular Designated Price Agreement at the time ORCPP Member desires to make a purchase.

6.1.1 Designated Price Agreements Use Restrictions. ORCPP Member shall accept the terms and conditions of a Designated Price Agreement without modification, including use of a specific Ordering Instrument as described in the applicable Designated Price Agreement. Only DAS has the authority to change, modify, or amend Designated Price Agreements.

6.1.2 Ordering Instruments. All Ordering Instruments must incorporate the applicable Designated Price Agreement by reference and include the following statement:

"THIS PURCHASE IS PLACED AGAINST STATE OF OREGON PRICE AGREEMENT # _____. THE GENERAL TERMS AND CONDITIONS AND SPECIAL CONTRACT TERMS AND CONDITIONS (T's & C's) CONTAINED IN THE PRICE AGREEMENT ARE HEREBY INCORPORATED BY REFERENCE AND SHALL APPLY TO THIS PURCHASE AND SHALL TAKE PRECEDENCE OVER ALL OTHER CONFLICTING T's & C's EXPRESS OR IMPLIED."

6.1.3 Contracts. DAS PS is not a party to nor does DAS PS assume any liability under Contracts.

6.2 Use of Oregon Procurement Information Network. The Oregon Procurement Information Network ("ORPIN") is an Internet-based, on-line system that is the State's official publication forum for procurement notices and advertisements. ORPIN provides registered suppliers with access to procurement information issued by the State and ORCPP Members. Registered suppliers can express interest, download documents and respond to procurement opportunities posted on ORPIN.

ORCPP Member is granted unlimited use of ORPIN, subject to the ORPIN terms of use, to upload, issue and advertise ORCPP Member's solicitation documents and procurement notices, subject to the following:

6.2.1 ORCPP Member assumes full and complete responsibility and liability for the content, substance and accuracy of all information contained in any ORCPP Member documents uploaded and displayed on the ORPIN system;

6.2.2 ORCPP Member is authorized to use future enhancements to the ORPIN system, such as electronic bidding and solicitation document types, as they become available on ORPIN; and

6.2.3 ORCPP Member shall not distribute or share its active, ORPIN user login credentials or access information with outside entities or individuals who are not ORCPP Members.

6.3 Training. ORCPP Member and its employees are eligible to register for and attend any DAS PS-sponsored and scheduled procurement-related training and certification programs at the same cost as State agency participants. Registration information for DAS PS procurement classes and workshops is available by logging into iLearn at <http://iLearn.oregon.gov>.

6.4 Data and Procurement Participation. From time to time, DAS PS may request ORCPP Member to provide historical or projected usage and spend data for certain solicitations for goods or services to help achieve maximum volume discounts for the benefit of all State agencies and ORCPP Members. DAS PS also may request ORCPP Member to participate on a procurement sourcing team or evaluation committee that will result in a Designated Price Agreement and use by State agencies and ORCPP Member(s). ORCPP Member agrees to provide information and participate pursuant to DAS PS request, to the extent reasonably possible.

7 DAS PS OBLIGATIONS.

7.1 DAS PS agrees to:

7.1.1 Provide a Program Manager that will respond to ORCPP Member questions regarding ORCPP membership and resources;

7.1.2 Maintain a list of Designated Price Agreements available for ORCPP Member reference on the DAS Procurement Services and Policy website. To access the Designated Price Agreement list, go to <http://www.oregon.gov/DAS/EGS/ps/Pages/index.aspx> and click on the Oregon Cooperative Procurement Program icon;

7.1.3 Educate contractors under Designated Price Agreements on the process to confirm that ORCPP Member is an "Authorized Purchaser" as defined in the Designated Price Agreements and on the process for transacting with ORCPP Member under the Contract;

7.1.4 Provide program education and outreach to ORCPP Member through trade shows, statewide events and the ORCPP listserv;

7.1.5 Manage ORPIN access and user permissions for ORCPP Member and its authorized users;

7.1.6 Provide ORCPP Member with Contract spend and usage reports and other ORCPP information upon ORCPP Member's request.

7.2 DAS PS' performance under this Agreement is conditioned upon ORCPP Member's compliance with the obligations intended for contractors under ORS 279B.220, 279B.225 (if applicable to this Agreement), 279B.230 and 279B.235 (if applicable to this Agreement), which are incorporated by reference herein. ORCPP Member shall, to the maximum extent economically feasible in the performance of this Agreement, use recycled paper (as defined in ORS 279A.010(1)(gg)), recycled PETE products (as defined in ORS 279A.010(1)(hh)), and other recycled plastic resin products and recycled products (as "recycled product" is defined in ORS 279A.010(1)(ii)).

8 MEMBERSHIP FEE.

ORCPP Member shall pay DAS PS an annual membership fee for the period July 1 through June 30 of each year this Agreement is effective, based on the entity type, annual budget and corresponding fee, as specified in Exhibit A, Standard ORCPP Membership Fee Schedule.

8.1 The initial membership fee when this Agreement takes effect anytime from July 1 through December 31 is 100% of the annual fee. The initial fee when this Agreement takes effect anytime from January 1 through April 30 is 50% of the annual fee. The initial fee is waived when this Agreement takes effect anytime from May 1 through June 30.

8.2 From time to time, DAS PS may request, and ORCPP Member shall provide, ORCPP Member's budget information to determine the applicable annual membership fee. If DAS PS determines that the annual membership fee has changed based upon ORCPP Member's then-current budget, DAS PS will notify ORCPP Member in writing of the new annual membership fee, and ORCPP Member shall pay that amount when the next annual fee is due.

9 INVOICES AND PAYMENT.

DAS PS will invoice ORCPP Member each year in July for the next annual membership fee. ORCPP Member shall remit payment to DAS within 45 days of receipt of the invoice by one of the following methods:

9.1 Credit Card. The preferred method of payment for the ORCPP annual fee is to be paid by credit card. The payment portal can be found at the below web address.

<https://apps.oregon.gov/DAS/Procurement/EPS>

9.2 Electronic Funds Transfer. ORCPP Member shall coordinate with DAS PS on the process and documentation required to set up an account and remit payment electronically if this is the payment method of choice.

9.3 Check. Payments made by check must include the Agreement number from page 1 and be issued to the Oregon Department of Administrative Services and sent to:

DAS Shared Financial Services
Attention: Cashier
155 Cottage Street NE
Salem, OR 97301

DAS PS may terminate this Agreement for non-payment if the annual fee is not received within ninety (90) days of the issue date of the invoice.

10 INDEMNIFICATION.

10.1 Non-State Agency ORCPP Member as Qualified Entity under Section 2.1. Subject to limitations of ORCPP Member's organic law if ORCPP Member is a unit of local government as defined in ORS 190.003, a United States governmental agency with offices in Oregon or American Indian Tribes located in Oregon, ORCPP Member shall save, defend, hold harmless and indemnify, the State and its divisions, officers, employees and agents from all claims, suits, actions, losses, damages, liabilities, costs and expenses of any nature whatsoever resulting from, arising out of or related to (1) the acts and omissions of the ORCPP Member, or its officers, employees and agents under this Agreement or (2) services or benefits DAS PS provides under this Agreement pursuant to a representation of ORCPP Member's Qualified Entity status and State's reliance thereon.

10.2 ORCPP Member as Qualified Entity under Section 2.2. If ORCPP Member is an entity specified in and meeting the requirements of ORS 279.855(1), (2) and (3) and OAR 125-055-0045, ORCPP Member shall save, defend, hold harmless and indemnify, the State and its divisions, officers, employees and agents from all claims, suits, actions, losses, damages, liabilities, costs and expenses of any nature whatsoever resulting from, arising out of or related to (1) the acts or omissions of the ORCPP Member, or its officers, employees and agents under this Agreement and (2) services or benefits DAS PS provides under this Agreement pursuant to a representation of ORCPP Member's Qualified Entity status and State's reliance thereon.

10.3 Defense Obligation. With respect to any obligation to defend described in sections 10.1 and 10.2, the Oregon Attorney General must give written authorization to any legal counsel purporting to act in the name of, or represent the interests of, the State, its officers, employees and agents prior to such action or representation. Further, the State, acting by and through its Department of Justice, may assume its own defense, including that of its officers, employees and agents, at any time when in the State's sole discretion it determines that (i) proposed counsel is prohibited from the particular representation contemplated; (ii) important governmental interests are at stake; or (iii) the best interests of the State are served thereby. Contractor's obligation to pay for all costs and expenses shall include those incurred by the State in assuming its own defense and/or that of its officers, employees, or agents under (i) and (ii) above.

11 SUCCESSORS AND ASSIGNMENT.

The provisions of this Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns. Neither Party shall assign or transfer its interest in this Agreement without the prior written consent of the other. Any such attempted assignment or transfer shall be void.

12 MERGER; AMENDMENT; WAIVER.

This Agreement constitutes the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. No waiver, consent or modification of the Agreement shall bind either Party unless in writing and signed by both Parties and all necessary approvals have been obtained. Such waiver, consent or modification, if made, shall be effective only in the specific instance and for the specific purpose given. The failure of the State to enforce any provision of this Agreement shall not constitute a waiver by the State of that or any other provision.

13 LIMITATION OF LIABILITY.

ORCPP Member acknowledges and agrees that the State shall not be liable for any damages, including direct, indirect, incidental or consequential damages sustained by ORCPP Member, which arise out of or are in any way related to goods or services obtained from contractors under any Contract entered by ORCPP Member pursuant to this Agreement. State makes no representation or warranty regarding the suitability, durability, merchantability or fitness for a particular purpose of any goods or services purchased under any Contract.

14 COMPLIANCE WITH APPLICABLE LAW.

ORCPP Member shall comply with all federal, state and local laws, rules, regulations, and ordinances applicable to this Agreement or to ORCPP Member's obligations under this Agreement.

15 GOVERNING LAW; VENUE.

15.1 Governing Law. The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its validity, interpretation, construction, performance, and enforcement.

15.2 Designation of Forum. Any Party bringing a legal action or proceeding against any other Party arising out of or relating to this Agreement shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County. Each Party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum.

15.3 Federal Forum. Notwithstanding Section 15. 2, if a claim must be brought in a federal forum, then it must be brought and adjudicated solely and exclusively within the United States District Court for the District of Oregon. This section applies to a claim brought against the State of Oregon only to the extent Congress has appropriately abrogated the State of Oregon's sovereign immunity and is not consent by the State of Oregon to be sued in federal court. This section is also not a waiver by the State of Oregon of any form of immunity, including but not limited to sovereign immunity and immunity based on the Eleventh Amendment to the Constitution of the United States.

16 TAX CERTIFICATION.

By signature on this Agreement for ORCPP Member, the undersigned hereby certifies under penalty of perjury that the undersigned is authorized to act on behalf of the ORCPP Member and that ORCPP Member is, to the best of the undersigned's knowledge, not in violation of any applicable Oregon Tax Laws. For purposes of this certification, "Oregon Tax Laws" means a state tax imposed by ORS 320.005 to 320.150 and 403.200 to 403.250 and ORS chapters 118, 314, 316, 317, 318, 321 and 323 and the elderly rental assistance program under ORS 310.630 to 310.706 and local taxes administered by the Department of Revenue under ORS 305.620.

17 SIGNATURES.

Each Party to this Agreement, and each individual signing on behalf of each Party, hereby represents and warrants to the other that it has full power and authority to enter into this Agreement and that its execution, delivery, and performance obligations have been fully

authorized and approved, and that no further approvals or consents are required to bind such Party.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates set forth below.

STATE OF OREGON acting by and through its
Department of Administrative Services,
EGS-Procurement Services

ORCPP Member acting by and through its

(name of entity)

By: _____

By: _____

Printed Name

Printed Name

Title

Title

Date

Date

(Additional signature lines may be added as necessary)

EXHIBIT A

Standard ORCPP Membership Fee Schedules

This Fee Schedule is the ORCPP membership fee for a Qualified Entity other than a special district as defined in ORS 198.010, and is based on the entity’s adopted organizational annual budget.

Fee Schedule: Qualified Entity

(Provide a one-page summary of the entity’s adopted annual budget with signed Agreement)

ORCPP Member (initial and date)	DAS PS (initial and date)	Organizational Budget MORE than	Organizational Budget LESS than	Annual Membership Fee
		\$ 0.00	\$ 3,000,000	\$0.00
		\$ 3,000,000	\$ 7,500,000	\$ 500.00
		\$ 7,500,001	\$ 21,000,000	\$ 900.00
		\$ 21,000,001	\$ 30,000,000	\$ 1,000.00
		\$ 30,000,001	\$ 68,000,000	\$ 2,000.00
		\$ 68,000,001	\$ 90,000,000	\$ 3,000.00
		\$ 90,000,001	\$ 150,000,000	\$ 4,000.00
		\$ 150,000,001	and over	\$ 5,000.00
		* Oregon K-12 Schools, Charter Schools, ESDs, qualifying Oregon Child Nutrition Sponsors, and qualifying, Early Learning Service Providers, and Qualified Rehabilitation Facilities		\$ 0.00

Agenda Item Sheet

City of Lowell City Council

Type of item:	Procurement
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Item title/recommended action:

Motion to authorize the City Administrator to pay \$25,000 into the trust account held with Thorp, Purdy, Jewett, Urness & Wilkinson, PC pursuant to the "Contract for legal services" approved on August 1, 2023 for litigation versus Charter Communications and C-2 Utility Contractors. – Discussion/ Possible action

Justification or background:

At the 8/1/23 meeting, City Council approved a "Contract for legal services" with TPJU&W PC for the city's E. 1st Street water main rupture case. The contract requires the city to maintain \$10,000 in a trust account with them to cover ongoing legal expenses. As of December 31, 2023, legal expenses have exhausted the trust account. Staff request City Council authorization to pay \$25,000 into the trust account for the next phase in the case. A summary of legal expenditures to-date is included after this agenda sheet.

Budget impact:

Expenditure of \$25,000

Department or Council sponsor:

Administration

Attachments:

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Meeting date:	02/06/2024
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Summary of TPJU&W PC trust account balance - Charter litigation

Trust account beginning balance:

8/9/2023 10,000.00

Billing period ending	Costs incurred	Cumulative account balance
8/31/2023	3,037.00	6,963.00
9/30/2023	2,250.00	4,713.00
10/31/2023	1,800.00	2,913.00
11/30/2023	2,594.00	319.00
12/31/2023	360.00	-41.00
	<u>10,041.00</u>	

Summary of TPJU&W PC expenditures on Charter prior to trust account

Expenditures incurred prior to August 2, 2023 agreement

Billing period	Paid
4/30/2023	1,039.00
5/31/2023	103.50
6/30/2023	550.00
7/31/2023	294.00
12/31/2023*	41.00
	<hr/>
	2,027.50
	<hr/> <hr/>

* This was to pay account balance due to no remaining funds in trust account.

Agenda Item Sheet

City of Lowell City Council

Type of item:	Other
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Item title/recommended action:

Motion to authorize the City Administrator to sign and submit a support letter for land use application #2024-02 submitted by applicant TYJB LLC for a parking lot located on the city-owned vacant lot identified as map and tax lot 19-01-14-24-07100. – Discussion/ Possible action

Justification or background:

Staff request City Council authorization to submit a support letter for the parking lot proposal on the city-owned property off W. Boundary Rd. This is following up from the 11/7/23 meeting where you received a presentation from the developers on their proposal. The developer has turned in a site plan application (#2024-02), which includes the parking lot. Staff advised the developer to consolidate the developments--both the multi-family construction off N. Hyland Ln. and the parking lot--into one application. The support letter documents the city's approval of the developer applying for the parking lot project on the city's behalf. As noted in the letter, details on the project scope and construction specifications are to be detailed in a development agreement that City Council will ultimately approve.

Budget impact:

TBD

Department or Council sponsor:

Administration

Attachments:

Draft support letter dated 2/6/24

Meeting date:

02/06/2024



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

To: Lowell Planning Commission
From: Jeremy Caudle, City Administrator
Date: February 6, 2024
Re: LU #2024-02 TYJB LLC site plan review and parking lot proposal on city-owned property

MEMO

This is to document the city's support for TYJB LLC to construct a parking lot on city-owned lot with map and tax number 19-01-14-24-07100.

1. Background

TYJB LCC submitted land use application #2024-02 for a site plan review on their property located on N. Hyland Lane. The site plan review is for a multi-family development. It also is for a 25-space parking lot on the adjacent city-owned property off W. Boundary Road. The intention is to combine these two proposals into a single site plan review application.

At the November 7, 2023 regular meeting, the developer discussed their parking lot proposal with the City Council. The City Council was supportive of the proposal.

Since a private party is applying for development on city property, it is important to document that the city agrees in concept with what the developer is proposing. For that reason, the city submits this letter indicating its consent to having the developer apply for the parking lot development on the city's behalf. At the February 6, 2024 regular meeting, City Council reviewed this letter and voted to authorize me to sign it and include it in the materials for land use application #2024-02.

This application falls under a Type II review, which allows the City Administrator to decide on the application following the notice period. I intend to elevate the site plan review for the parking lot proposal, however, to Planning Commission review. Since this is for development on city-owned property, I believe a higher-level review is in the public interest.

2. Next steps

The Planning Commission should review the land use application #2024-02 and decide to approve or deny the parking lot proposal. If the Planning Commission approves the proposal, then the city recommends the following.

First, a condition of approval for the parking lot should be that the developer and city execute a development agreement. The agreement should specify the scope of the parking lot proposal. This includes the parking lot design and construction specifications, with input from the City Engineer and Public Works Department. The agreement should specify that the developer will construct the parking lot at their expense. This includes reimbursing the city for City Engineer's oversight of the project, as well as paying for and obtaining all necessary permits. The agreement should also specify that ownership and maintenance of the parking lot will remain with the city.

Second, the developer understands that the public purpose deed limitation prevents the city from dedicating parking spaces for use by the residents on the developer's property. The conditions of approval or agreement should clarify that the parking lot is for public use. Residents on the developer's property may use the parking lot, but it is not for their exclusive use.

Third, the City Council is concerned about the need for lighting on the property. At a minimum, specifications for lighting should be addressed in the development agreement with input from the City Engineer.

Lastly, City Council approval of the development agreement is necessary. Construction on the parking lot cannot proceed until the city and developer have detailed their understanding of the project in the form of a contract.

3. Conclusion

The city agrees in concept with TYJB LLC's proposal to construct, at their expense, a 25-space parking lot on city property. If the Planning Commission approves this aspect of land use application #2024-02, then the Planning Commission should issue conditions of approval that respond to the points specified above.

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 825, "To correct a miscalculation in Resolution 818 thereby ensuring an accurate amended budget for the library department." – Discussion/ Possible action

Justification or background:

See attached resolution.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Resolution 825

Meeting date:

02/06/2024

CITY OF LOWELL, OREGON

RESOLUTION 825

**TO CORRECT A MISCALCULATION IN RESOLUTION 818
THEREBY ENSURING AN ACCURATE AMENDED BUDGET
FOR THE LIBRARY DEPARTMENT.**

RECITALS:

The Library Department’s approved budget as of July 1, 2023 was \$57,284. On December 5, 2023, the City Council approved Resolution 815. This resolution recognized a \$2,500 grant for the Library Department and increased account 110-450-6234 in the materials and services category to appropriate the grant. This account’s adopted budget was \$250. Resolution 815 increased the account to \$2,750. Thus, the Library Department’s budget after Resolution 815 totaled \$59,784.

Resolution 818, also adopted on December 5, 2023, was the next resolution that amended the Library Department’s budget. The budget columns in Section 1 of Resolution 818 did not include Resolution 815’s prior increase of \$2,500. Thus, the amended budget as displayed in Section 1 was incorrect.

The “Current Budget” column in Section 1 below is corrected to reflect the \$2,500 increase from Resolution 815. Thus, the “Amended Budget” column in Section 1 below reflects the correct level of appropriations authority remaining in the Library Department following Resolution 818’s transfer of appropriations.

The present resolution is intended to correct the miscalculation in Resolution 818.

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

Section 1. That the table showing transfers of appropriations in Section 1 of Resolution 818 is repealed and replaced with the following:

General Fund - Library	Current Budget	Amendments	Amended Budget
Personal Services	35,511	0	35,511
Materials & Services	15,073	6,000	21,073
Capital Outlay	9,200	-6,000	3,200
Total	59,784	0	59,784

Section 2. All other provisions in Resolution 818 remain unaffected.

Adopted by the City Council of the City of Lowell this the 6th day of February 2024.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 826, "To correct a miscalculation in Resolution 819 thereby ensuring an accurate amended budget for the library department." – Discussion/ Possible action

Justification or background:

See attached resolution.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Resolution 826

Meeting date:

02/06/2024

CITY OF LOWELL, OREGON

RESOLUTION 826

**TO CORRECT A MISCALCULATION IN RESOLUTION 819 THEREBY
ENSURING AN ACCURATE AMENDED BUDGET FOR THE LIBRARY
DEPARTMENT.**

RECITALS:

The Library Department’s approved budget as of July 1, 2023 was \$57,284. On December 5, 2023, the City Council approved Resolution 815. This resolution recognized a \$2,500 grant for the Library Department and increased account 110-450-6234 in the materials and services category to appropriate the grant. This account’s adopted budget was \$250. Resolution 815 increased the account to \$2,750.

Resolution 819, also adopted on December 5, 2023, accepted another grant for the Library Department. Section 2 of Resolution 819 increased appropriations for various accounts to recognize the increase in resources due to the grant. Section 2 of Resolution 819 listed a “Current Budget” of \$250 for account 110-450-6234 “General Supplies.” This did not include, in error, the previous increase to this account due to Resolution 815. As such, the “Amended Budget” for “General Supplies” in Resolution 819 was incorrect, as was the total “Amended Budget.” The intention of this Resolution 827 is to correct that error.

Also, Resolution 819 should have specified the revenues account where the \$10,309 Oregon Heritage Grant is to be recorded. This Resolution 827 clarifies that detail.

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

Section 1. That the table showing changes in appropriations in Section 2 of Resolution 819 is repealed and replaced with the following:

General Fund				
Account	Description	Current Budget	Adjustment	Amended Budget
110-450-6128	Other Contract Services	800	9,000	9,800
110-450-6234	General Supplies	2,750	560	3,310
110-450-6334	Non-Capitalized Assets	-	749	749
	Total	3,550	10,309	13,859

[THIS SECTION LEFT INTENTIONALLY BLANK.]

Section 2. That resources in the General Fund are increased as follows:

General Fund		Current Budget	Adjustment	Amended Budget
110-325-4154	Library - Oper Grant	3,500	10,309	13,809
All other resources unchanged*		1,129,098		1,129,098
		1,132,598	10,309	1,142,907

* Resources include beginning balances				

Section 3. All other provisions of 819 remain unaffected.

Adopted by the City Council of the City of Lowell on this 6th day of February 2024.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 827, "A resolution authorizing the transfer of appropriations within funds." – Discussion/ Possible action

Justification or background:

See attached resolution.

Budget impact:

See Schedule A

Department or Council sponsor:

Administration

Attachments:

Resolution 827

Meeting date:

02/06/2024

CITY OF LOWELL, OREGON

RESOLUTION 827

A RESOLUTION AUTHORIZING THE TRANSFER OF APPROPRIATIONS WITHIN FUNDS.

The City Council of the City of Lowell finds as follows:

A transfer of appropriation authority among accounts within the General Fund, Water Fund, Sewer Fund, Street Fund, and Building Fund is necessary for the fiscal year 2023-2024 budget. O.R.S. 294.463(1) allows transfers of appropriations within a fund when authorized by resolution of the City Council.

There are two reasons for the transfers in the General Fund. First, the legal services account must be increased \$36,741 to cover unanticipated legal expenses. These legal expenses are for on-going litigation concerning the 2022 water main rupture on E. 1st Street.

The other reason is to transfer \$853 to the Parks & Recreation Department and \$512 to the Community Development Department. These two transfers are to cover unanticipated increases to these departments' personnel services categories of expenditure. The increases are due to the City Council's approval of a retention agreement with the Public Works Director in January 2024. The agreement is intended to incentivize the Director's continued employment with the city. A transfer from the General Fund's contingency account is intended to cover each of these increases.

The Water Fund, Sewer Fund, Street Fund, and Building Fund transfers are to cover increases in the personnel services category in each of these funds. The increase is due to the approval of the Public Works Director retention agreement, as noted above. A decrease in the materials and services category in each of these funds is intended to offset the increase in the personnel services accounts.

Schedule A shows the accounts that this resolution increases, as well as the accounts that this resolution decreases to offset the increases.

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

Section 1. That the budget transfers set forth in Schedule A are hereby authorized for the 2023-2024 fiscal year.

[THIS SECTION INTENTIONALLY LEFT BLANK. SIGNATURE PAGE TO FOLLOW.]

Adopted by the City Council of the City of Lowell this the 6th day of February 2024.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Schedule A

Transfers of appropriation authority within funds and between categories and accounts

Approved February 6, 2024 for the 2023-2024 fiscal year budget

General Fund

#	Requirements	Account Code	Account Title	Current Budget	Budget Adjustment	Amended Budget
1	Contingency	110-900-9590	Contingency	168,496	(38,106)	130,390
2	Administration	110-410-6112	Legal Services	4,000	36,741	40,741
3	Parks & Recreation	110-420-5150	Public Works Director	4,050	750	4,800
4	Parks & Recreation	110-420-5315	Social Security/Medicare	2,755	58	2,813
5	Parks & Recreation	110-420-5450	Public Employee Retirement	9,337	45	9,382
6	Community Development	110-440-5150	Public Works Director	2,429	450	2,879
7	Community Development	110-440-5315	Social Security/Medicare	566	35	601
8	Community Development	110-440-5450	Public Employee Retirement	1,916	27	1,943
9	All other requirements unchanged*			949,358	-	949,358
				<u>1,142,907</u>	<u>-</u>	<u>1,142,907</u>

Water Fund

#	Requirements	Account Code	Account Title	Current Budget	Budget Adjustment	Amended Budget
10	Water Department	230-490-6116	Engineering Services	30,500	(7,018)	23,482
11	Water Department	230-490-5150	Public Works Director	33,201	6,150	39,351
12	Water Department	230-490-5315	Social Security/Medicare	10,073	472	10,545
13	Water Department	230-490-5450	Public Employees Retirement	34,142	396	34,538
14	All other requirements unchanged*			851,043	-	851,043
				<u>958,959</u>	<u>-</u>	<u>958,959</u>

Sewer Fund

#	Requirements	Account Code	Account Title	Current Budget	Budget Adjustment	Amended Budget
15	Sewer Department	240-490-6116	Engineering Services	25,000	(6,991)	18,009
16	Sewer Department	240-490-5150	Public Works Director	33,201	6,150	39,351
17	Sewer Department	240-490-5315	Social Security/Medicare	10,073	472	10,545
18	Sewer Department	240-490-5450	Public Employees Retirement	34,142	369	34,511
19	All other requirements unchanged*			685,733	-	685,733
				<u>788,149</u>	<u>-</u>	<u>788,149</u>

Street Fund

#	Requirements	Account Code	Account Title	Current Budget	Budget Adjustment	Amended Budget
20	Street Department	312-490-6116	Engineering Services	20,000	(853)	19,147
21	Street Department	312-490-5150	Public Works Director	4,049	750	4,799
22	Street Department	312-490-5315	Social Security/Medicare	1,253	58	1,311
23	Street Department	312-490-5450	Public Employees Retirement	4,245	45	4,290
24	All other requirements unchanged*			455,171	-	455,171
				484,718	-	484,718

Building Fund

#	Requirements	Account Code	Account Title	Current Budget	Budget Adjustment	Amended Budget
25	Building Department	220-490-6150	Building Inspection Services	60,000	(853)	59,147
26	Building Department	220-490-5150	Public Works Director	4,049	750	4,799
27	Building Department	220-490-5315	Social Security/Medicare	665	58	723
28	Building Department	220-490-5450	Public Employees Retirement	2,255	45	2,300
29	All other requirements unchanged*			87,120	-	87,120
				154,089	-	154,089

* Requirements include ending balances and reserves.