

**Lowell City Council
Regular Meeting
Tuesday, March 19, 2024 at 7:00 pm**

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

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

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

Regular Meeting Agenda

Call to Order/Roll Call/Pledge of Allegiance

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

Approval of Agenda

Consent Agenda

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

1. February 20, 2024 regular meeting minutes
2. February 29, 2024 special meeting minutes
3. February 29, 2024 work session minutes
4. March 5, 2024 regular meeting minutes
5. February 2024 check register
6. January 2024 financial statement
7. February 2024 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 – February 2024

Old Business

1. Second reading and vote of approval for 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; Repealing the Offense of Vagrancy from Title Five of the Lowell Revised Code; and Updating Certain Sections of the Lowell Development Code.” – Discussion/ Possible action
 - a. Reading of the ordinance in full or by title only.
 - b. Final vote of approval of Ordinance 312. Recommended motion: “I move that the City Council adopt Ordinance 312.”

New Business

1. Discussion on health and safety code enforcement issues. – Discussion/ Possible action
Council sponsor: Councilor Weathers
2. Motion to approve Resolution 828, “A resolution adopting a designated camping area in accordance with Ordinance 312.” – Discussion/ Possible action
3. Motion to approve “Amendment number 1” to the “Master integrator of record agreement” with The Automation Group and to authorize the City Administrator to sign. – Discussion/ Possible action

Other Business

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
February 20, 2024**

The Lowell City Council held a regular meeting on February 20, 2024. The meeting location was Lowell Rural Fire Protection District Fire Station 1 at 389 N. Pioneer Street, Lowell, OR 97452. Mayor Bennett called the meeting to order at 7:03 pm.

City Councilors present:

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

City Councilors absent:

Tim Stratis

Staff/others present:

CA Caudle, Public Works Director Max Baker (via Zoom), Library Director Peggy O’Kane (via Zoom)

Approval of the agenda:

Mayor Bennett added “Lowell water improvement” under “Other business.”

City Administrator Jeremy Caudle noted that on page 5 of the February 6, 2024 minutes under item 9, he did not write the vote account. CA Caudle noted that for this item, approval of Resolution 826, the vote count was 4 yeses, 0 noes. CA Caudle asked for City Council to approve the minutes as amended to reflect that change.

Consent agenda:

1. February 6, 2024 regular meeting minutes
2. January 2024 check register

Councilor Murray moved to approve the consent agenda, including the February 6, 2024 minutes as amended, which Councilor Weathers seconded. APPROVED: 5-0.

Public comments:

None.

Council comments:

None.

Staff reports:

City Administrator

CA Caudle presented a recommended list of priorities for the rest of the fiscal year.

1. Complete Community Water Assistance Grant through the US Department of Agriculture.
2. Complete water treatment plant PLC/SCADA project.
3. Complete wastewater master plan and associated SDC upgrades.
4. Prepare the FY 24/25 budget.
5. Start the e-permitting program.
6. Start planning for water treatment plant expansion.
7. Start planning for wastewater treatment plan projects.
8. Managing development projects.
9. Cybersecurity program.
10. Not at this time.
 - E-storage program.
 - Sale of surplus properties.
 - Parks grant and capital improvements.
 - Personnel policy.

Public Works

Public Works Director Baker gave his report as follows:

- New thermostat in the caboose to respond to electrical issue.
- Both park restrooms remain open,
- Water treatment plant operations are getting closer to normal for this time of the year.
- Staff repaired a blockage on North Alder in-house.
- Staff are working on the FY 24/25 budget.
- Staff also participated in a one-stop meeting with Business Oregon.

Library

Library Director O’Kane gave her report as follows:

- This week is the one-year anniversary of the library. Other than that, the Director referred City Council to the report contained in the packet.

December 2023 and January 2024 Oakridge Police Reports

- Contained in the packet.

New business:

1. Motion to authorize a part-time, temporary Library Metadata Intern position and to approve the Library Metadata Intern job description. – Discussion/ Possible action

CA Caudle explained how the position needs to be an employee rather than an independent contractor in order to comply with state law. This is part-time position and temporary, lasting through May 2025. Staff plan on adjusting hours and starting wage to stay within the \$9,000 budgeted from the Oregon Heritage Grant.

There was discussion among the Council and Library Director on level of qualifications needed for the position, as well as what is a competitive wage.

Councilor Murray moved to authorize a part-time, temporary Library Metadata Intern position and to approve the Library Metadata Intern job description, which Councilor Harris seconded. APPROVED: 5-0.

2. Motion to authorize the Library Director to apply for a Library Services and Technology Act with the State Library of Oregon in the amount of \$12,083 to procure goods and services to collect oral histories in audio and video format. – Discussion/ Possible action

Library Director O’Kane described how the Library Services and Technology Act would allow the city to record oral histories in audio and video format. This would capture the human-interest stories of Lowell and the surrounding community. Hiring a consultant would be required, which the grant would pay.

Councilor Harris moved to authorize the Library Director to apply for a Library Services and Technology Act with the State Library of Oregon in the amount of \$12,083 to procure goods and services to collect oral histories in audio and video format, which Councilor Murray seconded. APPROVED: 5-0.

Other business:

- After some discussion, City Council agreed to hold a special meeting at 5:45 pm on February 29. This would be to approve a work order for The Automation Group for the PLC/SCADA project.

Mayor comments:

None.

Councilor comments:

None.

Community comments:

None.

Adjourned at 7:37 pm.

[SIGNATURE PAGE TO FOLLOW.]

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

**City of Lowell, Oregon
City Council
Regular Meeting Minutes
February 29, 2024**

The Lowell City Council held a special meeting on February 29, 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 5:48 pm.

City Councilors present:

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

City Councilors absent:

Maureen Weathers

Staff/others present:

CA Caudle

New Business:

1. Motion to approve work order 2024-01 with The Automation Group in the amount not to exceed \$302,040.20 for the “Lowell Water Treatment Plant (WTP) – Water System Improvements” project and to authorize the City Administrator to sign. – Discussion/ Possible action

Councilor Stratis moved to approve work order 2024-01 with The Automation Group in the amount not to exceed \$302,040.20 for the “Lowell Water Treatment Plant (WTP) – Water System Improvements” project and to authorize the City Administrator to sign, which Councilor Harris seconded. APPROVED: 4-0.

Adjourned at 5:52 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

**City of Lowell, Oregon
City Council
Work Session Minutes
February 29, 2024**

The Lowell City Council held a work session on February 29, 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 6:00 pm.

City Councilors present:

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

City Councilors absent:

None.

Staff/others present:

CA Caudle; Public Works Director Max Baker; City Engineer Matt Wadlington, Civil West Engineering; Greg Taylor, Fish Biologist, US Army Corps of Engineers; Kelly Wingard, Deputy Willamette Valley Operating Project Manager (Detail), US Army Corps of Engineers; Dustin Bengston, Operations Project Manager, US Army Corps of Engineers.

Lookout Point Dam Drawdown Public Information Session

The purpose of this session was to share information with the public on the Lookout Point dam drawdown operation.

Greg Taylor started the session with a power point presentation on the Lookout Point dam drawdown operation. The presentation focused on why the dam drawdown is occurring; how long it will occur; the details of the dam drawdown operations; effects of the drawdown on the reservoir, fish passage, and health effects on threatened fish species; and long-term plans to construct dam improvements intended to facilitate fish passage.

After the presentation, Lowell Public Works described the effect of the dam drawdown on the city's water treatment processes. This included a description of the city's plan to construct improvements to the water treatment plant that will improve its ability to handle increased turbidity.

During the presentations, members of the USACE and Lowell Public Works answered questions from online and in-person attendees. Also, in the middle of the meeting, Mayor Bennett recognized State Representative Charlie Conrad, who discussed initiatives at the state level to respond to the dam drawdown.

Adjourned at 8:40 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

**City of Lowell, Oregon
City Council
Regular Meeting Minutes
March 5, 2024**

The Lowell City Council held a regular meeting on March 5, 2024. The meeting location was Lowell Rural Fire Protection District Fire Station 1 at 389 N. Pioneer Street, Lowell, OR 97452. Mayor Bennett called the meeting to order at 7:01 pm.

City Councilors present:

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

City Councilors absent:

None.

Staff/others present:

CA Caudle; Public Works Director Max Baker; City Engineer Matt Wadlington, PE, Civil West Engineering; Project Manager Clinton Cheney, PE, Civil West Engineering.

Approval of the agenda:

No changes.

Presentations:

1. "Wastewater Facilities Plan."

Presenters: Matt Wadlington, PE, Principal - Civil West Engineering; Clinton Cheney, PE, Project Manager - Civil West Engineering

Clinton Cheney reviewed a power point presentation on the wastewater facilities plan. The power point included a discussion on:

- The steps that were followed in preparing the plan
- An analysis of existing facilities (collection and treatment)
- Expected growth in demand on the system
- Issues identified, including inflow and infiltration, aerobic digester inefficiencies, the Alder Street lift station is undersized, the sludge drying beds cannot be operated and maintained effectively, the treatment plant lacks redundancy, the disinfection system is undersized, the piper serving northeast Lowell are undersized
- Presentation of a capital improvement plan and schedule for completion
- A discussion on potential funding sources for the capital improvements

After discussion, the City Council stated that they do not have further edits to the plan. Civil West Engineering will submit the plan to the Oregon Department of Environmental Quality for review. Afterwards, the City Administrator will submit the plan to the City Council for formal adoption.

New Business

1. First reading and public hearing for 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/ Possible action

Mayor Bennett opened the public hearing at 7:51 pm.

CA Caudle’s staff report included the following points: staff advertised available of the proposed ordinance, in accordance with the City Charter; the ordinance is the same as presented in February; the city’s current ordinances are not in compliance with state law on camping; and a section-by-section review of the proposed ordinance.

There were no public comments for or against the proposed ordinance.

Mayor Bennett closed the public hearing at 8:07 pm.

Councilor Harris moved to approve the first reading of Ordinance 312 by title only, which Councilor Harris seconded. APPROVED: 5-0.

Councilor Weathers moved to schedule a second reading for Ordinance 312 at the March 19, 2024 regular City Council meeting, which Councilor Murray seconded. APPROVED: 5-0.

Councilor Comments:

Councilor Weathers reported that she recently completed a ride along with the Oakridge Police Department.

Councilor Stratis noted that Rick Shoot, former mayor and long-term resident, recently passed away.

Adjourned at 8:11 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Report Criteria:

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

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17898								
17898	Banner Bank	JEREMY JA	1	Zoom - remote meeting - regular	110-410-6225	.00	15.99	15.99
17898	Banner Bank	JEREMY JA	2	Zoom - remote meeting - BBJ co	314-490-6225	.00	15.99	15.99
17898	Banner Bank	JEREMY JA	3	Zoom - remote meeting - Parks	110-420-6225	.00	15.99	15.99
17898	Banner Bank	JEREMY JA	4	Municipal Audit Payment Salem O	110-410-6110	.00	100.00	100.00
17898	Banner Bank	JEREMY JA	5	Municipal Audit Payment Salem O	230-490-6110	.00	62.50	62.50
17898	Banner Bank	JEREMY JA	6	Municipal Audit Payment Salem O	240-490-6110	.00	62.50	62.50
17898	Banner Bank	JEREMY JA	7	Municipal Audit Payment Salem O	312-490-6110	.00	12.50	12.50
17898	Banner Bank	JEREMY JA	8	Municipal Audit Payment Salem O	220-490-6110	.00	12.50	12.50
17898	Banner Bank	JEREMY JA	9	Federal Security - Monthly Subscr	110-450-6128	.00	39.98	39.98
17898	Banner Bank	JEREMY JA	10	Federal Security - Monthly Subscr	110-410-6128	.00	39.98	39.98
17898	Banner Bank	JEREMY JA	11	U - Store Self Storage	110-410-6705	.00	94.00	94.00
17898	Banner Bank	JEREMY JA	12	Microsoft - Cloud Storage	110-410-6225	.00	8.92	8.92
17898	Banner Bank	JEREMY JA	13	Microsoft - Cloud Storage	110-420-6225	.00	1.05	1.05
17898	Banner Bank	JEREMY JA	14	Microsoft - Cloud Storage	110-440-6225	.00	1.57	1.57
17898	Banner Bank	JEREMY JA	15	Microsoft - Cloud Storage	110-450-6225	.00	6.29	6.29
17898	Banner Bank	JEREMY JA	16	Microsoft - Cloud Storage	110-460-6225	.00	1.57	1.57
17898	Banner Bank	JEREMY JA	17	Microsoft - Cloud Storage	110-480-6225	.00	1.57	1.57
17898	Banner Bank	JEREMY JA	18	Microsoft - Cloud Storage	220-490-6225	.00	1.57	1.57
17898	Banner Bank	JEREMY JA	19	Microsoft - Cloud Storage	230-490-6225	.00	13.64	13.64
17898	Banner Bank	JEREMY JA	20	Microsoft - Cloud Storage	240-490-6225	.00	13.64	13.64
17898	Banner Bank	JEREMY JA	21	Microsoft - Cloud Storage	312-490-6225	.00	2.62	2.62
17898	Banner Bank	MAX JAN 20	1	Salt fo OSHG	230-490-6750	.00	89.70	89.70
17898	Banner Bank	MAX JAN 20	2	Down spout and grout sealer - Cit	110-410-6320	.00	24.43	24.43
17898	Banner Bank	MAX JAN 20	3	Down Spout and grout sealer - Lib	110-450-6320	.00	24.44	24.44
17898	Banner Bank	MAX JAN 20	4	Ken Kari books for N. Harris Wast	240-490-6240	.00	288.00	288.00
17898	Banner Bank	PEGGY JAN	1	Fred Meyer- Refreshments & sup	110-450-6234	.00	50.53	50.53
17898	Banner Bank	PEGGY JAN	2	ScannX- Digital Scanner for Digi	110-450-8335	.00	499.00	499.00
17898	Banner Bank	PEGGY JAN	3	Supply Clinic- Digital Scanner for	110-450-8335	.00	314.60	314.60
17898	Banner Bank	PEGGY JAN	4	Best Buy - HDMI Cable to hook la	110-450-6234	.00	59.99	59.99
17898	Banner Bank	PEGGY JAN	5	Target - Extension cord/surge prot	110-450-8335	.00	25.49	25.49
17898	Banner Bank	PEGGY JAN	6	Target Dixie Cups for refreshment	110-450-6234	.00	4.99	4.99
17898	Banner Bank	PEGGY JAN	7	credit on account	110-450-6234	.00	.01-	.01-
17898	Banner Bank	SAM JAN 20	1	Quill- office supplies	110-410-6230	.00	9.33	9.33
17898	Banner Bank	SAM JAN 20	2	Quill- office supplies	110-420-6234	.00	1.10	1.10
17898	Banner Bank	SAM JAN 20	3	Quill- office supplies	110-440-6230	.00	1.65	1.65
17898	Banner Bank	SAM JAN 20	4	Quill- office supplies	110-450-6230	.00	6.58	6.58
17898	Banner Bank	SAM JAN 20	5	Quill- office supplies	110-460-6234	.00	1.65	1.65
17898	Banner Bank	SAM JAN 20	6	Quill- office supplies	110-480-6230	.00	1.65	1.65
17898	Banner Bank	SAM JAN 20	7	Quill- office supplies	220-490-6230	.00	1.65	1.65
17898	Banner Bank	SAM JAN 20	8	Quill- office supplies	230-490-6230	.00	14.26	14.26
17898	Banner Bank	SAM JAN 20	9	Quill- office supplies	240-490-6230	.00	14.26	14.26
17898	Banner Bank	SAM JAN 20	10	Quill- office supplies	312-490-6234	.00	2.73	2.73
17898	Banner Bank	SAM JAN 20	11	Quill - Monitor Mount for Sam	110-410-6230	.00	56.94	56.94
17898	Banner Bank	SAM JAN 20	12	Deluxe - Checks for Stock	110-410-6230	.00	60.52	60.52
17898	Banner Bank	SAM JAN 20	13	Deluxe - Checks for Stock	110-420-6234	.00	7.12	7.12
17898	Banner Bank	SAM JAN 20	14	Deluxe - Checks for Stock	110-440-6230	.00	10.68	10.68
17898	Banner Bank	SAM JAN 20	15	Deluxe - Checks for Stock	110-450-6230	.00	42.72	42.72
17898	Banner Bank	SAM JAN 20	16	Deluxe - Checks for Stock	110-460-6234	.00	10.68	10.68
17898	Banner Bank	SAM JAN 20	17	Deluxe - Checks for Stock	110-480-6230	.00	10.68	10.68
17898	Banner Bank	SAM JAN 20	18	Deluxe - Checks for Stock	220-490-6230	.00	10.68	10.68

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17898	Banner Bank	SAM JAN 20	19	Deluxe - Checks for Stock	230-490-6230	.00	92.57	92.57
17898	Banner Bank	SAM JAN 20	20	Deluxe - Checks for Stock	240-490-6230	.00	92.57	92.57
17898	Banner Bank	SAM JAN 20	21	Deluxe - Checks for Stock	312-490-6234	.00	17.80	17.80
17898	Banner Bank	SAM JAN 20	22	GoDaddy Renewal BBJ	314-490-6122	.00	35.16	35.16
17898	Banner Bank	SAM JAN 20	23	Staples - Envelopes	110-410-6230	.00	6.62	6.62
17898	Banner Bank	SAM JAN 20	24	Staples - Envelopes	110-420-6234	.00	.78	.78
17898	Banner Bank	SAM JAN 20	25	Staples - Envelopes	110-440-6230	.00	1.17	1.17
17898	Banner Bank	SAM JAN 20	26	Staples - Envelopes	110-450-6230	.00	4.67	4.67
17898	Banner Bank	SAM JAN 20	27	Staples - Envelopes	110-460-6234	.00	1.17	1.17
17898	Banner Bank	SAM JAN 20	28	Staples - Envelopes	110-480-6230	.00	1.17	1.17
17898	Banner Bank	SAM JAN 20	29	Staples - Envelopes	220-490-6230	.00	1.17	1.17
17898	Banner Bank	SAM JAN 20	30	Staples - Envelopes	230-490-6230	.00	10.12	10.12
17898	Banner Bank	SAM JAN 20	31	Staples - Envelopes	240-490-6230	.00	10.12	10.12
17898	Banner Bank	SAM JAN 20	32	Staples - Envelopes	312-490-6234	.00	1.95	1.95
17898	Banner Bank	SAM JAN 20	33	Staples - Desk Calendar for Max	230-490-6230	.00	2.92	2.92
17898	Banner Bank	SAM JAN 20	34	Staples - Desk Calendar for Max	240-490-6230	.00	2.91	2.91
17898	Banner Bank	SAM JAN 20	35	Staples - TP for parks	312-490-6234	.00	73.72	73.72
17898	Banner Bank	SAM JAN 20	36	Staples - TP - City Hall	110-410-6234	.00	49.36	49.36
17898	Banner Bank	SAM JAN 20	37	Staples - TP - Library	110-450-6234	.00	49.36	49.36
17898	Banner Bank	SAM JAN 20	38	CheckR inc- Library Volunteer Ba	110-450-6128	.00	29.99	29.99
17898	Banner Bank	SAM JAN 20	39	OAMR Membership dues	110-410-6220	.00	80.00	80.00
17898	Banner Bank	SAM JAN 20	40	Blanks - Door Hanger Paper	230-490-6230	.00	56.07	56.07
17898	Banner Bank	SAM JAN 20	41	Blanks - Door Hanger Paper	240-490-6230	.00	56.07	56.07
17898	Banner Bank	SAM JAN 20	42	Office Depot - planning commissio	110-440-6230	.00	43.57	43.57
17898	Banner Bank	SAM JAN 20	43	Quill - File/Paper stacker	110-410-6234	.00	48.99	48.99
17898	Banner Bank	SAM JAN 20	44	Quill - Monitor Mount for Layli	110-410-6234	.00	66.99	66.99
17898	Banner Bank	SAM JAN 20	45	Quill- Staples	110-410-6230	.00	1.84	1.84
17898	Banner Bank	SAM JAN 20	46	Quill- Staples	110-420-6234	.00	.22	.22
17898	Banner Bank	SAM JAN 20	47	Quill- Staples	110-440-6230	.00	.32	.32
17898	Banner Bank	SAM JAN 20	48	Quill- Staples	110-450-6230	.00	1.29	1.29
17898	Banner Bank	SAM JAN 20	49	Quill- Staples	110-460-6234	.00	.32	.32
17898	Banner Bank	SAM JAN 20	50	Quill- Staples	110-480-6230	.00	.32	.32
17898	Banner Bank	SAM JAN 20	51	Quill- Staples	220-490-6230	.00	.32	.32
17898	Banner Bank	SAM JAN 20	52	Quill- Staples	230-490-6230	.00	2.81	2.81
17898	Banner Bank	SAM JAN 20	53	Quill- Staples	240-490-6230	.00	2.81	2.81
17898	Banner Bank	SAM JAN 20	54	Quill- Staples	312-490-6234	.00	.54	.54
Total 17898:						.00		3,018.19
17899								
17899	Brothers Plumbing Inc	12211	1	Water Fountain install - City Hall	110-450-6334	.00	270.00	270.00
17899	Brothers Plumbing Inc	12211	2	Water Fountain Install - Library	110-450-6334	.00	270.00	270.00
Total 17899:						.00		540.00
17900								
17900	Cascade Columbia	882195,8844	1	Invoice 884823 Tote of Pass C	230-490-6750	.00	2,760.50	2,760.50
17900	Cascade Columbia	882195,8844	2	Invoice 882195 Drum Return Cred	230-490-6750	.00	353.00-	353.00-
17900	Cascade Columbia	882195,8844	3	Invoice 884444 3 Drums Hypo, 1	240-490-6750	.00	1,341.38	1,341.38
17900	Cascade Columbia	882195,8844	4	Invoice 884461 Drum Return Cred	230-490-6750	.00	353.00-	353.00-
17900	Cascade Columbia	882195,8844	5	Invoice 884986 - Drum Return Cr	240-490-6750	.00	356.00-	356.00-
17900	Cascade Columbia	882195,8844	6	Invoice 885287 3 Drums Hypo, 1	240-490-6750	.00	1,339.77	1,339.77
17900	Cascade Columbia	882195,8844	7	Invoice 885402 Drum Return Cred	230-490-6750	.00	353.00-	353.00-
Total 17900:						.00		4,026.65

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17901								
17901	Century Link	JAN 2024	1	Phone and Auto Dialer for Water	230-490-6440	.00	140.61	140.61
17901	Century Link	JAN 2024	2	Auto Dialer for Lift Station	240-490-6440	.00	52.80	52.80
17901	Century Link	JAN 2024	3	Internet Service	230-490-6435	.00	76.88	76.88
Total 17901:						.00		270.29
17902								
17902	Charter Communications	0033290108	1	Internet	240-490-6435	.00	137.98	137.98
Total 17902:						.00		137.98
17903								
17903	City of Lowell	JAN 2024 W/	1	Water Service	110-410-6420	.00	66.78	66.78
17903	City of Lowell	JAN 2024 W/	2	Water Service	110-420-6420	.00	437.34	437.34
17903	City of Lowell	JAN 2024 W/	3	Water Service	110-450-6420	.00	71.28	71.28
17903	City of Lowell	JAN 2024 W/	4	Water Service	220-490-6420	.00	15.34	15.34
17903	City of Lowell	JAN 2024 W/	5	Water Service	230-490-6420	.00	53.44	53.44
17903	City of Lowell	JAN 2024 W/	6	Water Service	240-490-6420	.00	908.17	908.17
17903	City of Lowell	JAN 2024 W/	7	Sewer Service	110-410-6425	.00	104.48	104.48
17903	City of Lowell	JAN 2024 W/	8	Sewer Service	110-420-6425	.00	616.59	616.59
17903	City of Lowell	JAN 2024 W/	9	Sewer Service	110-450-6425	.00	111.33	111.33
17903	City of Lowell	JAN 2024 W/	10	Sewer Service	220-490-6425	.00	23.98	23.98
17903	City of Lowell	JAN 2024 W/	11	Sewer Service	230-490-6425	.00	68.51	68.51
17903	City of Lowell	JAN 2024 W/	12	Sewer Service	240-490-6425	.00	616.59	616.59
Total 17903:						.00		3,093.83
17904								
17904	City of Oakridge	FEB/0056/20	1	Police Service	110-430-6118	.00	3,029.67	3,029.67
Total 17904:						.00		3,029.67
17905								
17905	Grainger	9933098593	1	Object Marking Signs for Speed B	312-490-6724	.00	113.04	113.04
Total 17905:						.00		113.04
17906								
17906	Lane Electric Cooperative	JAN LEC	1	Electricity	110-410-6430	.00	164.98	164.98
17906	Lane Electric Cooperative	JAN LEC	2	Electricity	110-420-6430	.00	184.25	184.25
17906	Lane Electric Cooperative	JAN LEC	3	Electricity	110-450-6430	.00	237.20	237.20
17906	Lane Electric Cooperative	JAN LEC	4	Electricity	110-470-6326	.00	69.06	69.06
17906	Lane Electric Cooperative	JAN LEC	5	Electricity	220-490-6430	.00	10.27	10.27
17906	Lane Electric Cooperative	JAN LEC	6	Electricity	230-490-6430	.00	1,359.21	1,359.21
17906	Lane Electric Cooperative	JAN LEC	7	Electricity	240-490-6430	.00	2,196.54	2,196.54
17906	Lane Electric Cooperative	JAN LEC	8	Electricity	312-490-6430	.00	992.06	992.06
Total 17906:						.00		5,213.57
17907								
17907	Lowell School District	DEC 23	1	Diesel for tractor	240-490-6710	.00	71.88	71.88
Total 17907:						.00		71.88

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17908								
17908	National Business Solution	IN126779	1	Copy Charges B/W copies 3593 C	110-410-6124	.00	12.04	12.04
17908	National Business Solution	IN126779	2	Copy Charges Color copies - 839	110-410-6124	.00	58.55	58.55
17908	National Business Solution	IN126779	3	Service Base JD	110-410-6124	.00	19.00	19.00
Total 17908:						.00		89.59
17909								
17909	Nichols, Layli	23 TAX FOR	1	Reimbursement for Tax Forms	110-410-6230	.00	11.30	11.30
17909	Nichols, Layli	23 TAX FOR	2	Reimbursement for Tax Forms	110-420-6234	.00	1.50	1.50
17909	Nichols, Layli	23 TAX FOR	3	Reimbursement for Tax Forms	110-440-6230	.00	3.77	3.77
17909	Nichols, Layli	23 TAX FOR	4	Reimbursement for Tax Forms	110-450-6230	.00	1.51	1.51
17909	Nichols, Layli	23 TAX FOR	5	Reimbursement for Tax Forms	110-460-6234	.00	3.77	3.77
17909	Nichols, Layli	23 TAX FOR	6	Reimbursement for Tax Forms	110-480-6230	.00	3.77	3.77
17909	Nichols, Layli	23 TAX FOR	7	Reimbursement for Tax Forms	220-490-6230	.00	4.52	4.52
17909	Nichols, Layli	23 TAX FOR	8	Reimbursement for Tax Forms	230-490-6230	.00	19.60	19.60
17909	Nichols, Layli	23 TAX FOR	9	Reimbursement for Tax Forms	240-490-6230	.00	19.60	19.60
17909	Nichols, Layli	23 TAX FOR	10	Reimbursement for Tax Forms	312-490-6230	.00	6.03	6.03
Total 17909:						.00		75.37
17910								
17910	One Call Concepts	3120418	1	Fee for Locates	240-490-6712	.00	.70	.70
17910	One Call Concepts	3120418	2	Fee for Locates	230-490-6712	.00	.70	.70
Total 17910:						.00		1.40
17911								
17911	Renewable Resource Grou	163354, 163	1	Invoice 163354 BOD, TSS, E-Coli	240-490-6755	.00	284.40	284.40
17911	Renewable Resource Grou	163354, 163	2	Incoice 163444 BOD, TSS	240-490-6755	.00	216.00	216.00
17911	Renewable Resource Grou	163354, 163	3	Invoice 163556 BOD, TSS, E-Coli	240-490-6755	.00	284.40	284.40
17911	Renewable Resource Grou	163354, 163	4	Invoice 163660 E-Coli	240-490-6755	.00	68.40	68.40
17911	Renewable Resource Grou	163354, 163	5	Invoice 163726 BOD, TSS	240-490-6755	.00	216.00	216.00
17911	Renewable Resource Grou	163354, 163	6	Invoice 163782 E-Coli	240-490-6755	.00	68.40	68.40
17911	Renewable Resource Grou	163354, 163	7	Invoice 163840 BOD, TSS	240-490-6755	.00	216.00	216.00
17911	Renewable Resource Grou	163354, 163	8	Invoice 164082 BOD, TSS, E-Coli	240-490-6755	.00	352.80	352.80
17911	Renewable Resource Grou	163354, 163	9	Invoice 163458 TOC, Alk	230-490-6755	.00	200.70	200.70
17911	Renewable Resource Grou	163354, 163	10	Invoice 163555 Bac-T and TTHMs	230-490-6755	.00	208.40	208.40
17911	Renewable Resource Grou	163354, 163	11	Invoice 163781 Bac-T	230-490-6755	.00	50.40	50.40
17911	Renewable Resource Grou	163354, 163	12	Invoice 164081 Bac-T	230-490-6755	.00	50.40	50.40
Total 17911:						.00		2,216.30
17912								
17912	Umpqua Valley Financial	7702	1	FY 2022/2023 Audit Fees	110-410-6114	.00	7,290.00	7,290.00
17912	Umpqua Valley Financial	7702	2	FY 2022/2023 Audit Fees	220-490-6114	.00	911.25	911.25
17912	Umpqua Valley Financial	7702	3	FY 2022/2023 Audit Fees	230-490-6114	.00	4,556.25	4,556.25
17912	Umpqua Valley Financial	7702	4	FY 2022/2023 Audit Fees	240-490-6114	.00	4,556.25	4,556.25
17912	Umpqua Valley Financial	7702	5	FY 2022/2023 Audit Fees	312-490-6114	.00	911.25	911.25
Total 17912:						.00		18,225.00
17913								
17913	Bridge Town Market	DECEMBER	1	Fuel for 2017 Ram	110-420-6710	.00	120.92	120.92
17913	Bridge Town Market	DECEMBER	2	Tarp for the Ranger	230-490-6712	.00	5.99	5.99

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17913:						.00		126.91
17914								
17914	Brodart Co	B6706586	1	3 Books	110-450-6780	.00	79.67	79.67
Total 17914:						.00		79.67
17915								
17915	Cascade Columbia	886394,8866	1	Invoice 886394 3 Drums Hypo, 1	240-490-6750	.00	1,339.77	1,339.77
17915	Cascade Columbia	886394,8866	2	Invoice 887103 Drum Return Cred	240-490-6750	.00	356.00-	356.00-
17915	Cascade Columbia	886394,8866	3	Invoice 886658 Drum Return Cred	240-490-6750	.00	506.00-	506.00-
17915	Cascade Columbia	887009, 887	1	Invoice 887009 2 Drums Alum	230-490-6750	.00	729.71	729.71
17915	Cascade Columbia	887009, 887	2	Invoice 887306 6 Drums Hypo, 2	240-490-6750	.00	2,623.47	2,623.47
Total 17915:						.00		3,830.95
17916								
17916	Caselle	130933	1	Caselle Software and Support	110-410-6225	.00	218.59	218.59
17916	Caselle	130933	2	Caselle Software and Support	110-420-6225	.00	86.03	86.03
17916	Caselle	130933	3	Caselle Software and Support	110-440-6225	.00	16.85	16.85
17916	Caselle	130933	4	Caselle Software and Support	110-450-6225	.00	46.07	46.07
17916	Caselle	130933	5	Caselle Software and Support	220-490-6225	.00	22.06	22.06
17916	Caselle	130933	6	Caselle Software and Support	230-490-6225	.00	400.77	400.77
17916	Caselle	130933	7	Caselle Software and Support	240-490-6225	.00	400.77	400.77
17916	Caselle	130933	8	Caselle Software and Support	312-490-6225	.00	82.28	82.28
17916	Caselle	130933	9	Caselle Software and Support	314-490-6225	.00	11.58	11.58
Total 17916:						.00		1,285.00
17917								
17917	Century Link	FEB2024	1	line for water tower	230-490-6440	.00	79.50	79.50
Total 17917:						.00		79.50
17918								
17918	Grainger	9972962964	1	Valve rebuild kit and solenoid	240-490-6324	.00	670.77	670.77
17918	Grainger	9972962964	2	Trash bags and Hand Soap	230-490-6712	.00	134.06	134.06
17918	Grainger	9972962964	3	Trash Bags and Hand Soap	240-490-6712	.00	134.07	134.07
Total 17918:						.00		938.90
17919								
17919	Guardian Fire System Sout	9213	1	Annual Fire Extinguisher Mainten	110-410-6324	.00	28.00	28.00
17919	Guardian Fire System Sout	9213	2	New Fire Extinguisher	110-410-6324	.00	65.00	65.00
17919	Guardian Fire System Sout	9213	3	Annual Fire Extinguisher Mainten	230-490-6324	.00	49.00	49.00
17919	Guardian Fire System Sout	9213	4	Annual Fire Extinguisher Mainten	240-490-6324	.00	35.00	35.00
17919	Guardian Fire System Sout	9213	5	New Fire Extinguisher	240-490-6324	.00	65.00	65.00
17919	Guardian Fire System Sout	9213	6	Recharge	240-490-6324	.00	35.00	35.00
17919	Guardian Fire System Sout	9213	7	6 year Service	240-490-6324	.00	48.00	48.00
Total 17919:						.00		325.00
17920								
17920	Herc Rentals	3143379700	1	Truck Rental for Vac Trailer to do	230-490-6330	.00	929.82	929.82

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17920:						.00		929.82
17921								
17921	J & K Electrical LLC	22-0500-7	1	Sewer Plnt Chemical Feed Electri	240-490-6330	.00	200.00	200.00
Total 17921:						.00		200.00
17922								
17922	Lane Forest Products	S700444	1	Green waste haul off - debris from	312-490-6330	.00	25.00	25.00
Total 17922:						.00		25.00
17923								
17923	LiftOff LLC	7539ADD9	1	Teams - phone service	230-490-6440	.00	67.44	67.44
17923	LiftOff LLC	7539ADD9	2	Teams - Phone Service	240-490-6440	.00	67.44	67.44
Total 17923:						.00		134.88
17924								
17924	Lowell Mini Storage	MARCH 202	1	Storage Rental Unit #L029	314-490-6705	.00	80.00	80.00
17924	Lowell Mini Storage	MARCH 202	2	Storage Rental Unit #L020	110-410-6705	.00	90.00	90.00
Total 17924:						.00		170.00
17925								
17925	Nichols, Layli	JANUARY 20	1	Consulting Services	110-410-6114	.00	1,019.20	1,019.20
17925	Nichols, Layli	JANUARY 20	2	Consulting Services	220-490-6114	.00	127.40	127.40
17925	Nichols, Layli	JANUARY 20	3	Consulting Services	230-490-6114	.00	637.00	637.00
17925	Nichols, Layli	JANUARY 20	4	Consulting Services	240-490-6114	.00	637.00	637.00
17925	Nichols, Layli	JANUARY 20	5	Consulting Services	312-490-6114	.00	127.40	127.40
Total 17925:						.00		2,548.00
17926								
17926	Oregon Dept of Revenue	JAN 24 CFA	1	Criminal Fine Account - 928 Nove	110-480-6560	.00	50.00	50.00
Total 17926:						.00		50.00
17927								
17927	Pacific Office Automation In	3691066700	1	Postage Machine/Mailing Machine	110-410-6324	.00	220.93	220.93
Total 17927:						.00		220.93
17928								
17928	Renewable Resource Grou	164155,1642	1	Invoice 164155 Bod Tss	240-490-6755	.00	216.00	216.00
17928	Renewable Resource Grou	164155,1642	2	Invoice 164237 E Coli	240-490-6755	.00	68.40	68.40
17928	Renewable Resource Grou	164155,1642	3	Invoice 164301 BOD TSS	240-490-6755	.00	216.00	216.00
17928	Renewable Resource Grou	164155,1642	4	Invoice 164449 E Coli	240-490-6755	.00	68.40	68.40
Total 17928:						.00		568.80
17929								
17929	TPJUW, PC	TPJUW TRU	1	Legal services RE: Main Street W	110-440-6112	.00	25,000.00	25,000.00

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17929:						.00		25,000.00
17930								
17930	Traffic Logix Corp	SIN23522	1	Web Director Annual Fee-Renewa	312-490-6128	.00	500.00	500.00
Total 17930:						.00		500.00
17931								
17931	USA Blue Book	219949,2390	1	Chemical Feed Pump and parts a	240-490-6750	.00	3,345.56	3,345.56
17931	USA Blue Book	219949,2390	2	Beakers for jar testing	240-490-6750	.00	61.75	61.75
Total 17931:						.00		3,407.31
17932								
17932	Verizon Wireless	9954891022	1	Cell Phone, tablet	110-410-6440	.00	91.72	91.72
17932	Verizon Wireless	9954891022	2	Cell Phone, tablet	230-490-6440	.00	110.15	110.15
17932	Verizon Wireless	9954891022	3	Cell Phone	240-490-6440	.00	69.35	69.35
Total 17932:						.00		271.22
17933								
17933	Wells Fargo Financial Leas	5028572960	1	Monthly lease	110-410-6124	.00	95.96	95.96
Total 17933:						.00		95.96
17934								
17934	APWA	2024 RENE	1	APWA Membership Renewal	230-490-6245	.00	119.00	119.00
17934	APWA	2024 RENE	2	APWA Membership Renewal	240-490-6245	.00	119.00	119.00
Total 17934:						.00		238.00
17935								
17935	BOLI	MIOR WTP	1	Contract Fee - Upgrade Water Tre	230-700-8540	.00	306.42	306.42
Total 17935:						.00		306.42
17936								
17936	Bridge Tower OPCO, LLC	745611068	1	Invoice 1007065494 Public Notice	230-490-6220	.00	250.10	250.10
17936	Bridge Tower OPCO, LLC	745611068	2	Invoice 1007071471 Public Notice	230-490-6220	.00	250.10	250.10
Total 17936:						.00		500.20
17937								
17937	Cascade Columbia	887752, 887	1	Invoice 887752 Drum of Pass CX	230-490-6750	.00	634.07	634.07
17937	Cascade Columbia	887752, 887	2	Invoice 887272 Tote of Pass C	230-490-6750	.00	2,724.43	2,724.43
Total 17937:						.00		3,358.50
17938								
17938	Century Link	FEB 2024	1	Phone and Auto Dialer for Water	230-490-6440	.00	143.70	143.70
17938	Century Link	FEB 2024	2	Auto Dialer for Lift Station	240-490-6440	.00	54.00	54.00
17938	Century Link	FEB 2024	3	Internet Service	230-490-6435	.00	78.57	78.57
Total 17938:						.00		276.27

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17939								
17939	Charter Communications	0003329020	1	Internet	240-490-6435	.00	146.93	146.93
Total 17939:						.00		146.93
17940								
17940	Chenoweth Law Group	46346	1	Legal Service RE 205 E Main St I	110-440-6112	.00	450.00	450.00
Total 17940:						.00		450.00
17941								
17941	Dept of Admin Services DA	ARQ26427	1	Membership - ORCPP - Oregon B	110-410-6245	.00	250.00	250.00
Total 17941:						.00		250.00
17942								
17942	Douglas Fast Net	DFN 0224	1	Internet service	110-410-6435	.00	7.50	7.50
Total 17942:						.00		7.50
17943								
17943	Grainger	9019222992,	1	Hoses	240-490-6712	.00	697.38	697.38
17943	Grainger	9019222992,	2	Hoses	230-490-6712	.00	252.68	252.68
17943	Grainger	9019222992,	3	Tape for Hypo Measurement	240-490-6750	.00	11.52	11.52
Total 17943:						.00		961.58
17944								
17944	J & K Electrical LLC	22-0500-220	1	Replaced sewer plant heater	240-490-6330	.00	300.00	300.00
17944	J & K Electrical LLC	24-0067-1	1	Added Wall Thermostat in Caboos	110-420-6330	.00	457.34	457.34
Total 17944:						.00		757.34
17945								
17945	National Business Solution	IN127577	1	Tech ED - Scan to file	110-410-6124	.00	37.25	37.25
Total 17945:						.00		37.25
17946								
17946	Renewable Resource Grou	164469,1645	1	Invoice 164469 BOD, TSS	240-490-6755	.00	216.00	216.00
17946	Renewable Resource Grou	164469,1645	2	Invoice 164588 E. Coli	240-490-6755	.00	68.40	68.40
17946	Renewable Resource Grou	164469,1645	3	Invoice 164696 BOD TSS	240-490-6755	.00	216.00	216.00
17946	Renewable Resource Grou	164469,1645	4	Invoice 164793 E. Coli	240-490-6755	.00	68.40	68.40
17946	Renewable Resource Grou	164469,1645	5	Invoice 164861 BOD, TSS	240-490-6755	.00	216.00	216.00
17946	Renewable Resource Grou	164469,1645	6	Invoice 164985 E. Coli	240-490-6755	.00	68.40	68.40
17946	Renewable Resource Grou	164469,1645	7	Invoice 164579 Bac-T	230-490-6755	.00	50.40	50.40
17946	Renewable Resource Grou	164469,1645	8	Invoice 164696 Bac-T	230-490-6755	.00	50.40	50.40
Total 17946:						.00		954.00
17947								
17947	TPJUW, PC	TPJUW 5913	1	Legal Services Litigation RE: E M	110-410-6112	.00	801.89	801.89
Total 17947:						.00		801.89

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17948								
17948	USA Blue Book	00276396	1	Thermometer	230-490-6750	.00	106.40	106.40
17948	USA Blue Book	00276396	2	Free DPD, Filter Paper, Thermom	240-490-6750	.00	1,045.23	1,045.23
17948	USA Blue Book	00276396	3	Skimmer Net, Dipper & Handle, SI	240-490-6712	.00	957.05	957.05
Total 17948:						.00		2,108.68
Grand Totals:						.00		92,065.17

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	.01	44,210.92-	44,210.91-
110-410-6110	100.00	.00	100.00
110-410-6112	801.89	.00	801.89
110-410-6114	8,309.20	.00	8,309.20
110-410-6124	222.80	.00	222.80
110-410-6128	39.98	.00	39.98
110-410-6220	80.00	.00	80.00
110-410-6225	243.50	.00	243.50
110-410-6230	146.55	.00	146.55
110-410-6234	165.34	.00	165.34
110-410-6245	250.00	.00	250.00
110-410-6320	24.43	.00	24.43
110-410-6324	313.93	.00	313.93
110-410-6420	66.78	.00	66.78
110-410-6425	104.48	.00	104.48
110-410-6430	164.98	.00	164.98
110-410-6435	7.50	.00	7.50
110-410-6440	91.72	.00	91.72
110-410-6705	184.00	.00	184.00
110-420-6225	103.07	.00	103.07
110-420-6234	10.72	.00	10.72
110-420-6330	457.34	.00	457.34
110-420-6420	437.34	.00	437.34
110-420-6425	616.59	.00	616.59
110-420-6430	184.25	.00	184.25
110-420-6710	120.92	.00	120.92
110-430-6118	3,029.67	.00	3,029.67
110-440-6112	25,450.00	.00	25,450.00
110-440-6225	18.42	.00	18.42
110-440-6230	61.16	.00	61.16
110-450-6128	69.97	.00	69.97
110-450-6225	52.36	.00	52.36
110-450-6230	56.77	.00	56.77
110-450-6234	164.87	.01-	164.86
110-450-6320	24.44	.00	24.44
110-450-6334	540.00	.00	540.00
110-450-6420	71.28	.00	71.28
110-450-6425	111.33	.00	111.33
110-450-6430	237.20	.00	237.20
110-450-6780	79.67	.00	79.67
110-450-8335	839.09	.00	839.09

GL Account	Debit	Credit	Proof
110-460-6225	1.57	.00	1.57
110-460-6234	17.59	.00	17.59
110-470-6326	69.06	.00	69.06
110-480-6225	1.57	.00	1.57
110-480-6230	17.59	.00	17.59
110-480-6560	50.00	.00	50.00
220-2125	.00	1,142.71-	1,142.71-
220-490-6110	12.50	.00	12.50
220-490-6114	1,038.65	.00	1,038.65
220-490-6225	23.63	.00	23.63
220-490-6230	18.34	.00	18.34
220-490-6420	15.34	.00	15.34
220-490-6425	23.98	.00	23.98
220-490-6430	10.27	.00	10.27
230-2125	1,059.00	17,999.90-	16,940.90-
230-490-6110	62.50	.00	62.50
230-490-6114	5,193.25	.00	5,193.25
230-490-6220	500.20	.00	500.20
230-490-6225	414.41	.00	414.41
230-490-6230	198.35	.00	198.35
230-490-6245	119.00	.00	119.00
230-490-6324	49.00	.00	49.00
230-490-6330	929.82	.00	929.82
230-490-6420	53.44	.00	53.44
230-490-6425	68.51	.00	68.51
230-490-6430	1,359.21	.00	1,359.21
230-490-6435	155.45	.00	155.45
230-490-6440	541.40	.00	541.40
230-490-6712	393.43	.00	393.43
230-490-6750	7,044.81	1,059.00-	5,985.81
230-490-6755	610.70	.00	610.70
230-700-8540	306.42	.00	306.42
240-2125	1,218.00	27,977.00-	26,759.00-
240-490-6110	62.50	.00	62.50
240-490-6114	5,193.25	.00	5,193.25
240-490-6225	414.41	.00	414.41
240-490-6230	198.34	.00	198.34
240-490-6240	288.00	.00	288.00
240-490-6245	119.00	.00	119.00
240-490-6324	853.77	.00	853.77
240-490-6330	500.00	.00	500.00
240-490-6420	908.17	.00	908.17
240-490-6425	616.59	.00	616.59
240-490-6430	2,196.54	.00	2,196.54
240-490-6435	284.91	.00	284.91
240-490-6440	243.59	.00	243.59
240-490-6710	71.88	.00	71.88
240-490-6712	1,789.20	.00	1,789.20
240-490-6750	11,108.45	1,218.00-	9,890.45
240-490-6755	3,128.40	.00	3,128.40
312-2125	.00	2,868.92-	2,868.92-
312-490-6110	12.50	.00	12.50
312-490-6114	1,038.65	.00	1,038.65
312-490-6128	500.00	.00	500.00
312-490-6225	84.90	.00	84.90
312-490-6230	6.03	.00	6.03
312-490-6234	96.74	.00	96.74

GL Account	Debit	Credit	Proof
312-490-6330	25.00	.00	25.00
312-490-6430	992.06	.00	992.06
312-490-6724	113.04	.00	113.04
314-2125	.00	142.73-	142.73-
314-490-6122	35.16	.00	35.16
314-490-6225	27.57	.00	27.57
314-490-6705	80.00	.00	80.00
Grand Totals:	<u>96,619.19</u>	<u>96,619.19-</u>	<u>.00</u>

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Bank.Name = "General"

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 JANUARY 31, 2024

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	490,725.26
999-1115	CASH IN BANK - LGIP	1,359,240.45
		1,849,965.71
	TOTAL COMBINED CASH	1,849,965.71
999-1110	CASH ALLOCATED TO FUNDS	(1,849,965.71)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	299,952.49
220	ALLOCATION TO BUILDING FUND	51,938.24
230	ALLOCATION TO WATER FUND	196,258.29
240	ALLOCATION TO SEWER FUND	275,052.56
312	ALLOCATION TO STREET FUND	145,413.35
314	ALLOCATION TO BLACKBERRY JAM FUND	7,632.38
410	ALLOCATION TO PARKS SDC FUND	107,209.62
412	ALLOCATION TO STREETS SDC FUND	83,367.16
430	ALLOCATION TO WATER SDC FUND	448,301.27
440	ALLOCATION TO SEWER SDC FUND	90,337.70
445	ALLOCATION TO STORMWATER SDC FUND	86,892.83
520	ALLOCATION TO WATER RESERVE FUND	41,241.97
521	ALLOCATION TO SEWER RESERVE FUND	16,367.85
		1,849,965.71
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,849,965.71
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,849,965.71)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	77,799.15	
110-1115	CASH IN BANK - LGIP	222,153.34	
110-1120	PETTY CASH	250.00	
110-1710	LAND	2,588,360.20	
110-1720	BUILDINGS & FACILITIES	1,016,818.56	
110-1730	EQUIPMENT & FURNISHINGS	86,009.96	
110-1740	VEHICLES & ROLLING STOCK	40,847.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	31,145.93	
110-1820	AD - BUILDINGS & FACILITIES	(238,524.60)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(16,777.71)	
110-1840	AD - VEHICLES & ROLLING STOCK	(22,062.96)	
110-1850	AD - INFRASTRUCTURE	(17,900.99)	
	TOTAL ASSETS		<u>3,800,881.37</u>

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,826.04	
110-2210	PAYROLL TAXES PAYABLE	1,246.07	
110-2245	HEALTH INSURANCE PAYABLE	862.26	
110-2250	RETIREMENT PAYABLE	1,105.69	
110-2255	DEFERRED COMP PAYABLE	64.24	
110-2525	OTHER DEPOSITS	205.86	
110-2750	LONG TERM DEBT	687,210.00	
	TOTAL LIABILITIES		693,520.16

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	244,822.80	
110-3275	GASB - FIXED ASSETS	3,500,678.88	
110-3277	GAAP - LONG TERM DEBT	(687,210.00)	
	REVENUE OVER EXPENDITURES - YTD	<u>49,069.53</u>	
	BALANCE - CURRENT DATE	<u>49,069.53</u>	
	TOTAL FUND EQUITY		<u>3,107,361.21</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,800,881.37</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	PROPERTY TAXES - CURRENT	1,638.88	187,817.41	179,870.00 (7,947.41)	104.4
110-310-4114	PROPERTY TAXES - PRIOR	139.04	1,115.57	2,500.00	44.6
	TOTAL TAXES	1,777.92	188,932.98	182,370.00 (6,562.98)	103.6
<u>INVESTMENT EARNINGS</u>					
110-315-4125	INTEREST EARNED	953.96	2,916.85	1,252.00 (1,664.85)	233.0
	TOTAL INVESTMENT EARNINGS	953.96	2,916.85	1,252.00 (1,664.85)	233.0
<u>INTERGOVERNMENTAL</u>					
110-320-4132	STATE REVENUE SHARING	.00	6,502.76	11,800.00	5,297.24 55.1
110-320-4134	CIGARETTE TAX	63.27	592.68	780.00	187.32 76.0
110-320-4136	LIQUOR TAX	1,902.20	14,068.18	23,680.00	9,611.82 59.4
110-320-4145	TRANSIENT ROOM TAX	.00	33.26	.00 (33.26)	.0
110-320-4148	MARIJUANA TAX DISTRIBUTION	917.71	2,180.87	2,400.00	219.13 90.9
	TOTAL INTERGOVERNMENTAL	2,883.18	23,377.75	38,660.00 15,282.25	60.5
<u>OPERATING GRANTS</u>					
110-325-4152	TOURISM - OPERATING GRANT	19,124.00	19,124.00	10,586.00 (8,538.00)	180.7
110-325-4154	LIBRARY - OPER GRANT	1,000.00	3,500.00	13,809.00	10,309.00 25.4
110-325-4158	COMM DEV - OPERATING GRANT	.00	2,000.00	3,000.00	1,000.00 66.7
	TOTAL OPERATING GRANTS	20,124.00	24,624.00	27,395.00 2,771.00	89.9
<u>CAPITAL GRANTS</u>					
110-328-4155	LIBRARY - CAPITAL GRANT	.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	CABLE FRANCHISE FEES	10.00	4,026.98	6,000.00	1,973.02 67.1
110-330-4312	ELECTRIC FRANCHISE FEES	.00	31,864.81	55,000.00	23,135.19 57.9
110-330-4314	GARBAGE FRANCHISE FEES	.00	.00	6,000.00	6,000.00 .0
110-330-4316	TELECOM FRANCHISE FEES	.00	140.00	1,500.00	1,360.00 9.3
110-330-4318	WATER FRANCHISE FEES	.00	1,346.94	.00 (1,346.94)	.0
110-330-4320	SEWER FRANCHISE FEES	.00	1,828.02	.00 (1,828.02)	.0
	TOTAL FRANCHISE FEES	10.00	39,206.75	68,500.00 29,293.25	57.2

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352	LAND USE & DEVELOPMENT	2,718.28	22,593.30	41,250.00	18,656.70 54.8
110-335-4354	MISC PERMITS & LICENSES	694.00	1,607.00	100.00 (	1,507.00) 1607.0
110-335-4360	DOG LICENSES	30.00	292.00	500.00	208.00 58.4
	TOTAL LICENSES & PERMITS	3,442.28	24,492.30	41,850.00	17,357.70 58.5
<u>CHARGES FOR SERVICE</u>					
110-340-4410	COPY, FAX, NOTARY & RESEARCH	51.90	263.55	500.00	236.45 52.7
110-340-4415	LIBRARY SALES & SERVICES	.00	11.00	.00 (	11.00) .0
110-340-4416	LIBRARY BOOK SALES	.00	1,208.91	.00 (	1,208.91) .0
110-340-4417	LIEN SEARCHES	10.00	110.00	500.00	390.00 22.0
110-340-4421	SDC/CET ADMIN FEE	.00	1,494.58	260.00 (	1,234.58) 574.8
110-340-4423	PAY STATION REVENUE	50.22	99.22	100.00	.78 99.2
	TOTAL CHARGES FOR SERVICE	112.12	3,187.26	1,360.00 (	1,827.26) 234.4
<u>SDC REVENUE</u>					
110-345-4511	PARKS REIMBURSEMENT SDC	.00	.00	47.00	47.00 .0
	TOTAL SDC REVENUE	.00	.00	47.00	47.00 .0
<u>FINES & FORFEITURES</u>					
110-350-4625	MUNICIPAL COURT REVENUE	37.50	2,720.43	5,000.00	2,279.57 54.4
	TOTAL FINES & FORFEITURES	37.50	2,720.43	5,000.00	2,279.57 54.4
<u>LOAN PAYMENTS & PROCEEDS</u>					
110-360-4225	LOAN PROCEEDS	.00	.00	230,224.00	230,224.00 .0
	TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	230,224.00	230,224.00 .0
<u>OTHER REVENUE</u>					
110-370-4825	LIBRARY DONATIONS	.00	111.00	2,500.00	2,389.00 4.4
110-370-4826	PARKS DONATIONS	.00	.00	1,000.00	1,000.00 .0
	TOTAL OTHER REVENUE	.00	111.00	3,500.00	3,389.00 3.2

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849 CAPITAL ASSET DISPOSAL	.00	.00	467,287.00	467,287.00	.0
TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	467,287.00	467,287.00	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4865 LIBRARY CAPITAL CAMPAIGN	500.00	700.00	.00	(700.00)	.0
TOTAL FUNDRAISING & EVENT REVENUE	500.00	700.00	.00	(700.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL FUND REVENUE	29,840.96	310,337.45	1,072,445.00	762,107.55	28.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,585.94	11,867.73	19,123.00	7,255.27	62.1
110-410-5114 CITY CLERK	398.89	2,984.09	4,784.00	1,799.91	62.4
110-410-5158 MAINTENANCE WORKER I	153.90	1,162.08	2,306.00	1,143.92	50.4
110-410-5220 OVERTIME	.00	20.70	69.00	48.30	30.0
110-410-5315 SOCIAL SECURITY/MEDICARE	163.59	1,226.60	2,010.00	783.40	61.0
110-410-5320 WORKER'S COMP	.50	399.47	502.00	102.53	79.6
110-410-5350 UNEMPLOYMENT	.00	.00	1,665.00	1,665.00	.0
110-410-5410 HEALTH INSURANCE	272.60	2,788.22	4,160.00	1,371.78	67.0
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	452.09	3,389.63	6,815.00	3,425.37	49.7
TOTAL PERSONAL SERVICES	3,027.51	23,838.52	41,434.00	17,595.48	57.5
<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	35,885.00	39,955.68	40,741.00	785.32	98.1
110-410-6114 FINANCIAL SERVICES	3,019.20	8,843.20	14,231.00	5,387.80	62.1
110-410-6122 IT SERVICES	.00	.00	13,882.00	13,882.00	.0
110-410-6124 COPIER CONTRACT	165.29	1,561.25	1,200.00	(361.25)	130.1
110-410-6128 OTHER CONTRACT SERVICES	139.46	736.91	2,801.00	2,064.09	26.3
110-410-6210 INSURANCE & BONDS	.00	2,768.72	1,452.00	(1,316.72)	190.7
110-410-6220 POSTAGE, PRINTING, PUBLICATION	8.40	811.68	3,604.00	2,792.32	22.5
110-410-6222 NEWSLETTER EXPENDITURE	.00	602.31	.00	(602.31)	.0
110-410-6225 SOFTWARE & SUBSCRIPTIONS	3,636.68	7,397.59	.00	(7,397.59)	.0
110-410-6228 PUBLIC NOTICES	.00	825.22	2,900.00	2,074.78	28.5
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	129.23	1,393.03	3,500.00	2,106.97	39.8
110-410-6234 GENERAL SUPPLIES	159.16	186.75	527.00	340.25	35.4
110-410-6238 BANK SERVICE CHARGES	.39	.93	2,000.00	1,999.07	.1
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	.00	570.00	464.00	(106.00)	122.8
110-410-6320 BUILDING REPAIR & MAINTENANCE	355.80	355.80	500.00	144.20	71.2
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	67.04	1,007.56	2,030.00	1,022.44	49.6
110-410-6425 SEWER SERVICES	104.48	894.20	3,997.00	3,102.80	22.4
110-410-6430 ELECTRICITY SERVICES	146.48	855.93	3,310.00	2,454.07	25.9
110-410-6435 INTERNET SERVICES	7.50	51.00	50.00	(1.00)	102.0
110-410-6440 TELEPHONE SERVICES	91.71	549.98	1,500.00	950.02	36.7
110-410-6445 REFUSE SERVICES	.00	.00	3,000.00	3,000.00	.0
110-410-6510 COUNCIL & COMMITTEE EXPENSES	.00	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	642.00	.00	(642.00)	.0
TOTAL MATERIALS & SERVICES	44,099.82	77,564.80	115,469.00	37,904.20	67.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	.00	.00	85,000.00	85,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	85,000.00	85,000.00	.0
TOTAL ADMINISTRATION	47,127.33	101,403.32	241,903.00	140,499.68	41.9
 <u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	396.48	2,966.90	4,780.00	1,813.10	62.1
110-420-5150 PUBLIC WORKS DIRECTOR	1,088.30	3,275.70	4,800.00	1,524.30	68.2
110-420-5152 UTILITY WORKER I	816.76	6,016.11	9,802.00	3,785.89	61.4
110-420-5156 TEMPORARY/ SEASONAL	.00	1,944.00	4,306.00	2,362.00	45.2
110-420-5158 MAINTENANCE WORKER I	769.47	5,810.11	11,532.00	5,721.89	50.4
110-420-5220 OVERTIME	200.53	1,175.41	1,540.00	364.59	76.3
110-420-5315 SOCIAL SECURITY/MEDICARE	250.26	1,620.91	2,813.00	1,192.09	57.6
110-420-5320 WORKER'S COMP	.89	1,788.68	1,354.00	(434.68)	132.1
110-420-5350 UNEMPLOYMENT	.00	.00	2,280.00	2,280.00	.0
110-420-5410 HEALTH INSURANCE	370.72	3,637.81	5,389.00	1,751.19	67.5
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	691.61	4,068.32	9,382.00	5,313.68	43.4
TOTAL PERSONAL SERVICES	4,585.02	32,303.95	57,978.00	25,674.05	55.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	.00	.00	1,094.00	1,094.00	.0
110-420-6128	.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	103.03	562.47	.00	(562.47)	.0
110-420-6234	(294.58)	697.80	3,000.00	2,302.20	23.3
110-420-6238	.00	1,597.47	20.00	(1,577.47)	7987.4
110-420-6290	.00	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	.00	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	438.13	10,059.48	12,661.00	2,601.52	79.5
110-420-6425	616.59	3,354.26	1,981.00	(1,373.26)	169.3
110-420-6430	272.52	1,344.21	2,495.00	1,150.79	53.9
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	.00	1,115.62	2,500.00	1,384.38	44.6
TOTAL MATERIALS & SERVICES	1,135.69	28,574.14	41,817.00	13,242.86	68.3
<u>CAPITAL OUTLAY</u>					
110-420-8520	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
TOTAL PARKS & RECREATION	5,720.71	60,878.09	104,795.00	43,916.91	58.1
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	3,029.67	21,207.69	36,231.00	15,023.31	58.5
TOTAL MATERIALS & SERVICES	3,029.67	21,207.69	36,231.00	15,023.31	58.5
TOTAL POLICE	3,029.67	21,207.69	36,231.00	15,023.31	58.5
<u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	396.48	2,966.90	4,780.00	1,813.10	62.1
110-440-5114 CITY CLERK	(.12)	.00	.00	.00	.0
110-440-5150 PUBLIC WORKS DIRECTOR	653.02	1,965.70	2,879.00	913.30	68.3
110-440-5220 OVERTIME	22.78	84.11	182.00	97.89	46.2
110-440-5315 SOCIAL SECURITY/MEDICARE	82.02	383.74	601.00	217.26	63.9
110-440-5320 WORKER'S COMP	.12	80.19	160.00	79.81	50.1
110-440-5350 UNEMPLOYMENT	.00	.00	468.00	468.00	.0
110-440-5410 HEALTH INSURANCE	76.16	777.12	1,144.00	366.88	67.9
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	226.68	1,060.51	1,943.00	882.49	54.6
TOTAL PERSONAL SERVICES	1,457.14	7,318.27	12,157.00	4,838.73	60.2
<u>MATERIALS & SERVICES</u>					
110-440-6112 LEGAL SERVICES	(25,000.00)	(22,023.60)	.00	22,023.60	.0
110-440-6116 ENGINEERING SERVICES	827.00	7,492.65	30,000.00	22,507.35	25.0
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	(550.00)	9,450.00	12,000.00	2,550.00	78.8
110-440-6210 INSURANCE & BONDS	.00	.00	371.00	371.00	.0
110-440-6220 POSTAGE, PRINTING, PUBLICATION	6.93	34.29	200.00	165.71	17.2
110-440-6225 SOFTWARE & SUBSCRIPTIONS	18.37	105.22	.00	(105.22)	.0
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	11.42	39.58	.00	(39.58)	.0
110-440-6238 BANK SERVICE CHARGES	58.06	153.07	.00	(153.07)	.0
110-440-6290 MISCELLANEOUS	.00	6.13	.00	(6.13)	.0
TOTAL MATERIALS & SERVICES	(24,628.22)	(2,681.48)	67,931.00	70,612.48	(4.0)
TOTAL COMMUNITY DEVELOPMENT	(23,171.08)	4,636.79	80,088.00	75,451.21	5.8
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	1,790.16	13,395.91	21,482.00	8,086.09	62.4
110-450-5156 TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20	45.2
110-450-5158 MAINTENANCE WORKER I	153.90	1,162.08	2,306.00	1,143.92	50.4
110-450-5315 SOCIAL SECURITY/MEDICARE	148.71	1,143.42	1,885.00	741.58	60.7
110-450-5320 WORKER'S COMP	.96	1,292.82	1,026.00	(266.82)	126.0
110-450-5350 UNEMPLOYMENT	.00	.00	1,560.00	1,560.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	410.97	3,077.54	6,391.00	3,313.46	48.2
TOTAL PERSONAL SERVICES	2,504.70	20,460.57	35,511.00	15,050.43	57.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	.00	.00	1,356.00	1,356.00	.0
110-450-6128	99.96	440.22	9,800.00	9,359.78	4.5
110-450-6210	.00	994.07	10.00	(984.07)	9940.7
110-450-6220	11.34	1,276.45	372.00	(904.45)	343.1
110-450-6224	114.40	114.40	.00	(114.40)	.0
110-450-6225	52.14	7,852.91	.00	(7,852.91)	.0
110-450-6230	4.57	133.32	1,816.00	1,682.68	7.3
110-450-6234	.00	433.76	3,310.00	2,876.24	13.1
110-450-6238	.00	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	355.80	637.05	500.00	(137.05)	127.4
110-450-6334	.00	722.15	749.00	26.85	96.4
110-450-6420	71.61	1,000.34	1,540.00	539.66	65.0
110-450-6425	111.33	693.33	492.00	(201.33)	140.9
110-450-6430	211.28	1,184.51	1,605.00	420.49	73.8
110-450-6435	.00	.00	50.00	50.00	.0
110-450-6445	.00	.00	1,000.00	1,000.00	.0
110-450-6530	.00	864.23	1,000.00	135.77	86.4
110-450-6780	.00	9,741.90	.00	(9,741.90)	.0
TOTAL MATERIALS & SERVICES	1,032.43	26,234.44	25,382.00	(852.44)	103.4
<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	3,537.13	46,695.01	70,093.00	23,397.99	66.6
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	396.48	2,966.90	4,780.00	1,813.10	62.1
110-460-5315	30.32	226.90	516.00	289.10	44.0
110-460-5320	.07	50.43	137.00	86.57	36.8
110-460-5350	.00	.00	303.00	303.00	.0
110-460-5410	33.79	346.86	519.00	172.14	66.8
110-460-5450	83.82	627.23	1,239.00	611.77	50.6
TOTAL PERSONAL SERVICES	544.48	4,218.32	7,494.00	3,275.68	56.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

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	3.78	99.66	.00	(99.66)	.0
110-460-6225 SOFTWARE & SUBSCRIPTIONS	1.52	4.12	.00	(4.12)	.0
110-460-6234 GENERAL SUPPLIES	11.42	39.58	100.00	60.42	39.6
110-460-6238 BANK SERVICE CHARGES	.51	3.05	100.00	96.95	3.1
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
110-460-6540 DOG/CAT CONTROL	.00	96.11	100.00	3.89	96.1
TOTAL MATERIALS & SERVICES	17.23	328.27	1,900.00	1,571.73	17.3

TOTAL CODE ENFORCEMENT	561.71	4,546.59	9,394.00	4,847.41	48.4
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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	.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	62.86	429.62	5,936.00	5,506.38	7.2
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	62.86	729.62	10,586.00	9,856.38	6.9

TOTAL TOURISM	62.86	729.62	10,586.00	9,856.38	6.9
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	396.48	2,966.90	4,780.00	1,813.10	62.1
110-480-5114 CITY CLERK	199.39	1,491.99	2,393.00	901.01	62.4
110-480-5220 OVERTIME	.00	10.35	35.00	24.65	29.6
110-480-5315 SOCIAL SECURITY/MEDICARE	45.58	341.87	552.00	210.13	61.9
110-480-5320 WORKER'S COMP	.15	100.00	129.00	29.00	77.5
110-480-5350 UNEMPLOYMENT	.00	.00	458.00	458.00	.0
110-480-5410 HEALTH INSURANCE	102.50	1,047.27	1,565.00	517.73	66.9
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	125.98	944.87	1,869.00	924.13	50.6
TOTAL PERSONAL SERVICES	870.08	6,903.25	11,781.00	4,877.75	58.6
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	750.00	1,250.00	500.00	60.0
110-480-6121 BAILIFF CONTRACT	.00	190.02	1,500.00	1,309.98	12.7
110-480-6128 OTHER CONTRACT SERVICES	.00	888.33	1,000.00	111.67	88.8
110-480-6220 POSTAGE, PRINTING, PUBLICATION	11.34	11.34	109.00	97.66	10.4
110-480-6225 SOFTWARE & SUBSCRIPTIONS	1.50	4.10	.00	(4.10)	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	11.42	39.58	.00	(39.58)	.0
110-480-6238 BANK SERVICE CHARGES	.64	32.37	150.00	117.63	21.6
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	24.90	2,238.74	5,112.00	2,873.26	43.8
TOTAL MUNICIPAL COURT	894.98	9,141.99	16,893.00	7,751.01	54.1
<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 7 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9113 TRANSFER TO BLACKBERRY JAM	.00	.00	5,000.00	5,000.00	.0
110-900-9140 TRANSFER TO SEWER FUND	.00	.00	76,200.00	76,200.00	.0
110-900-9590 CONTINGENCY	.00	.00	130,390.00	130,390.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	74,885.00	74,885.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	286,475.00	286,475.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	286,475.00	286,475.00	.0
TOTAL FUND EXPENDITURES	37,763.31	261,267.92	1,142,907.00	881,639.08	22.9
NET REVENUE OVER EXPENDITURES	(7,922.35)	49,069.53	(70,462.00)	(119,531.53)	69.6

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	51,938.24	
	TOTAL ASSETS		<u>51,938.24</u>

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	231.02	
220-2210	PAYROLL TAXES PAYABLE	117.58	
220-2245	HEALTH INSURANCE PAYABLE	154.32	
220-2250	RETIREMENT PAYABLE	98.33	
220-2255	DEFERRED COMP PAYABLE	18.29	
	TOTAL LIABILITIES		619.54

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	68,792.87	
	REVENUE OVER EXPENDITURES - YTD	(17,474.17)	
	BALANCE - CURRENT DATE	(17,474.17)	
	TOTAL FUND EQUITY		<u>51,318.70</u>
	TOTAL LIABILITIES AND EQUITY		<u>51,938.24</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	.92	6.83	10.00	3.17	68.3
TOTAL INVESTMENT EARNINGS	.92	6.83	10.00	3.17	68.3
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	428.83	3,844.40	80,000.00	76,155.60	4.8
220-335-4358 ELECTRICAL PERMIT FEES	.00	1,705.76	7,143.00	5,437.24	23.9
TOTAL LICENSES & PERMITS	428.83	5,550.16	87,143.00	81,592.84	6.4
TOTAL FUND REVENUE	429.75	5,556.99	87,153.00	81,596.01	6.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110	158.60	1,186.80	1,912.00	725.20	62.1
220-490-5114	199.38	1,491.98	2,393.00	901.02	62.4
220-490-5150	1,088.30	3,275.70	4,799.00	1,523.30	68.3
220-490-5220	37.96	150.51	339.00	188.49	44.4
220-490-5315	113.55	467.13	723.00	255.87	64.6
220-490-5320	.19	119.85	155.00	35.15	77.3
220-490-5350	.00	.00	550.00	550.00	.0
220-490-5410	152.82	1,556.06	2,294.00	737.94	67.8
220-490-5450	313.77	1,290.58	2,300.00	1,009.42	56.1
TOTAL PERSONAL SERVICES	2,064.57	9,538.61	15,465.00	5,926.39	61.7
<u>MATERIALS & SERVICES</u>					
220-490-6110	.00	303.75	1,035.00	731.25	29.4
220-490-6114	127.40	764.40	.00	(764.40)	.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	56.25	6,116.40	59,147.00	53,030.60	10.3
220-490-6152	.00	1,821.00	5,000.00	3,179.00	36.4
220-490-6220	7.56	32.93	.00	(32.93)	.0
220-490-6225	23.58	136.98	.00	(136.98)	.0
220-490-6230	13.71	44.10	.00	(44.10)	.0
220-490-6238	7.30	39.07	300.00	260.93	13.0
220-490-6420	15.41	209.07	500.00	290.93	41.8
220-490-6425	23.98	154.01	500.00	345.99	30.8
220-490-6430	8.43	50.03	300.00	249.97	16.7
220-490-6435	.00	.00	300.00	300.00	.0
220-490-6524	39.00	2,897.40	8,190.00	5,292.60	35.4
220-490-6525	66.24	917.28	1,061.00	143.72	86.5
TOTAL MATERIALS & SERVICES	388.86	13,492.55	77,628.00	64,135.45	17.4
TOTAL NON-DEPARTMENTAL	2,453.43	23,031.16	93,093.00	70,061.84	24.7
<u>OTHER REQUIREMENTS</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
220-900-9590 CONTINGENCY	.00	.00	55,015.00	55,015.00	.0
220-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	4,980.00	4,980.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	59,995.00	59,995.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	59,995.00	59,995.00	.0
TOTAL FUND EXPENDITURES	2,453.43	23,031.16	153,088.00	130,056.84	15.0
NET REVENUE OVER EXPENDITURES	(2,023.68)	(17,474.17)	(65,935.00)	(48,460.83)	(26.5)

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	103,061.83	
230-1115	CASH IN BANK - LGIP	93,196.46	
230-1510	ACCOUNTS RECEIVABLE	43,956.07	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	35,875.00	
230-1730	EQUIPMENT & FURNISHINGS	40,026.38	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,817,521.42	
230-1820	AD - BUILDINGS & FACILITIES	(21,637.44)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(20,262.82)	
230-1840	AD - VEHICLES & ROLLING STOCK	(22,086.16)	
230-1850	AD - INFRASTRUCTURE	(2,519,273.37)	
	TOTAL ASSETS		<u>2,665,623.03</u>

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,650.94	
230-2210	PAYROLL TAXES PAYABLE	1,734.33	
230-2245	HEALTH INSURANCE PAYABLE	2,453.69	
230-2250	RETIREMENT PAYABLE	1,492.43	
230-2255	DEFERRED COMP PAYABLE	192.36	
230-2520	UTILITY DEPOSITS	41,860.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	992,440.97	
	TOTAL LIABILITIES		1,044,934.72

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	37,018.65	
230-3275	GASB - FIXED ASSETS	2,425,408.67	
230-3277	GAAP - LONG TERM DEBT	(992,440.97)	
	REVENUE OVER EXPENDITURES - YTD	<u>150,701.96</u>	
	BALANCE - CURRENT DATE	<u>150,701.96</u>	
	TOTAL FUND EQUITY		<u>1,620,688.31</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,665,623.03</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	394.73	649.78	273.00	(376.78)	238.0
TOTAL INVESTMENT EARNINGS	394.73	649.78	273.00	(376.78)	238.0
<u>OPERATING GRANTS</u>					
230-325-4151 WATER - OPERATING GRANTS	.00	1,699.00	.00	(1,699.00)	.0
TOTAL OPERATING GRANTS	.00	1,699.00	.00	(1,699.00)	.0
<u>CAPITAL GRANTS</u>					
230-328-4162 WATER - CAPITAL GRANTS	.00	.00	306,420.00	306,420.00	.0
TOTAL CAPITAL GRANTS	.00	.00	306,420.00	306,420.00	.0
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	.00	.00	3,750.00	3,750.00	.0
TOTAL LICENSES & PERMITS	.00	.00	3,750.00	3,750.00	.0
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	35,627.40	380,265.36	527,651.00	147,385.64	72.1
230-340-4426 BULK WATER SALES	.00	15,176.34	.00	(15,176.34)	.0
230-340-4435 FIRE HYDRANT FEE	413.97	3,153.30	4,595.00	1,441.70	68.6
230-340-4440 BACKFLOW TESTING	.00	.00	1,500.00	1,500.00	.0
TOTAL CHARGES FOR SERVICE	36,041.37	398,595.00	533,746.00	135,151.00	74.7
<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	287.50	2,060.00	3,270.00	1,210.00	63.0
230-385-4895 MISCELLANEOUS REVENUE	.00	4,488.22	1,500.00	(2,988.22)	299.2
TOTAL MISELLANEOUS REVENUE	287.50	6,548.22	4,770.00	(1,778.22)	137.3

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN</u>						
230-390-4940	TRANSFER FROM SEWER FUND	.00	.00	30,000.00	30,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	30,000.00	30,000.00	.0
	TOTAL FUND REVENUE	36,723.60	407,492.00	948,959.00	541,467.00	42.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,101.36	15,724.67	25,336.00	9,611.33 62.1
230-490-5114	CITY CLERK	1,595.06	11,935.99	19,141.00	7,205.01 62.4
230-490-5150	PUBLIC WORKS DIRECTOR	8,924.12	26,861.16	39,351.00	12,489.84 68.3
230-490-5152	UTILITY WORKER I	3,471.20	25,568.54	41,654.00	16,085.46 61.4
230-490-5156	TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20 45.2
230-490-5158	MAINTENANCE WORKER I	230.84	1,743.00	3,459.00	1,716.00 50.4
230-490-5220	OVERTIME	1,002.16	5,631.90	8,022.00	2,390.10 70.2
230-490-5315	SOCIAL SECURITY/MEDICARE	1,325.34	6,720.81	10,545.00	3,824.19 63.7
230-490-5320	WORKER'S COMP	3.36	2,276.82	3,848.00	1,571.18 59.2
230-490-5350	UNEMPLOYMENT	.00	.00	8,340.00	8,340.00 .0
230-490-5410	HEALTH INSURANCE	2,439.63	24,259.52	35,915.00	11,655.48 67.6
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	3,662.46	18,524.12	34,538.00	16,013.88 53.6
	TOTAL PERSONAL SERVICES	24,755.53	139,635.33	231,010.00	91,374.67 60.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

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	1,887.00	5,527.00	8,894.00	3,367.00	62.1
230-490-6116	1,000.00	5,858.50	23,482.00	17,623.50	25.0
230-490-6122	.00	.00	7,908.00	7,908.00	.0
230-490-6128	(1,141.04)	218.94	2,501.00	2,282.06	8.8
230-490-6210	.00	14,381.31	12,276.00	(2,105.31)	117.2
230-490-6220	224.65	917.85	4,525.00	3,607.15	20.3
230-490-6225	413.92	3,218.00	.00	(3,218.00)	.0
230-490-6230	59.37	318.53	1,250.00	931.47	25.5
230-490-6234	179.27	358.54	.00	(358.54)	.0
230-490-6238	386.87	2,927.46	6,900.00	3,972.54	42.4
230-490-6240	.00	447.99	2,270.00	1,822.01	19.7
230-490-6245	.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	(179.27)	11,290.15	15,550.00	4,259.85	72.6
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	76.26	490.08	1,680.00	1,189.92	29.2
230-490-6425	68.51	478.20	1,180.00	701.80	40.5
230-490-6430	1,359.37	11,117.01	19,930.00	8,812.99	55.8
230-490-6435	.00	383.66	1,090.00	706.34	35.2
230-490-6440	189.64	1,836.59	3,800.00	1,963.41	48.3
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	62.50	3,489.56	7,250.00	3,760.44	48.1
230-490-6750	.00	15,555.69	22,100.00	6,544.31	70.4
230-490-6755	.00	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	4,587.05	95,665.65	195,312.00	99,646.35	49.0
TOTAL NON-DEPARTMENTAL	29,342.58	235,300.98	426,322.00	191,021.02	55.2
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	.00	.00	100,000.00	100,000.00	.0
230-700-8540	2,530.00	2,530.00	316,420.00	313,890.00	.8
TOTAL CAPITAL OUTLAY	2,530.00	2,530.00	416,420.00	413,890.00	.6
TOTAL CAPITAL OUTLAY	2,530.00	2,530.00	416,420.00	413,890.00	.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
230-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	5,218.17	5,219.00	.83 100.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	17,939.00	17,939.00 .0
230-800-7125	LOAN PRINCIPAL - L21001	.00	7,811.33	7,812.00	.67 100.0
230-800-7126	LOAN PRINCIPAL - SEWER FUND	.00	.00	11,932.00	11,932.00 .0
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	21,442.00	21,442.00 .0
230-800-7525	LOAN INTEREST - L21001	.00	3,725.23	3,726.00	.77 100.0
230-800-7526	LOAN INTEREST - SEWER FUND	.00	.00	5,600.00	5,600.00 .0
TOTAL DEBT SERVICES		.00	18,959.06	75,875.00	56,915.94 25.0
TOTAL DEBT SERVICE		.00	18,959.06	75,875.00	56,915.94 25.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
230-900-9140	TRANSFER TO SEWER FUND	.00	.00	20,342.00	20,342.00 .0
230-900-9590	CONTINGENCY	.00	.00	20,000.00	20,000.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	40,342.00	40,342.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	40,342.00	40,342.00 .0
TOTAL FUND EXPENDITURES		31,872.58	256,790.04	958,959.00	702,168.96 26.8
NET REVENUE OVER EXPENDITURES		4,851.02	150,701.96	(10,000.00)	(160,701.96) 1507.0

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	111,308.63	
240-1115	CASH IN BANK - LGIP	163,743.93	
240-1510	ACCOUNTS RECEIVABLE	41,345.23	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	89,114.40	
240-1730	EQUIPMENT & FURNISHINGS	93,182.36	
240-1740	VEHICLES & ROLLING STOCK	21,779.50	
240-1750	INFRASTRUCTURE	4,959,303.28	
240-1820	AD - BUILDINGS & FACILITIES	(48,362.85)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(40,882.82)	
240-1840	AD - VEHICLES & ROLLING STOCK	(9,800.78)	
240-1850	AD - INFRASTRUCTURE	(3,110,069.48)	
	TOTAL ASSETS		<u>2,281,661.40</u>

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,650.94	
240-2210	PAYROLL TAXES PAYABLE	1,734.33	
240-2245	HEALTH INSURANCE PAYABLE	2,453.69	
240-2250	RETIREMENT PAYABLE	1,492.43	
240-2255	DEFERRED COMP PAYABLE	192.36	
240-2750	LONG TERM DEBT	481,238.21	
	TOTAL LIABILITIES		490,761.96

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	232,418.87	
240-3275	GASB - FIXED ASSETS	1,965,263.61	
240-3277	GAAP - LONG TERM DEBT	(481,238.21)	
	REVENUE OVER EXPENDITURES - YTD	<u>74,455.17</u>	
	BALANCE - CURRENT DATE	<u>74,455.17</u>	
	TOTAL FUND EQUITY		<u>1,790,899.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,281,661.40</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	692.30	3,088.28	1,000.00	(2,088.28)	308.8
TOTAL INVESTMENT EARNINGS	692.30	3,088.28	1,000.00	(2,088.28)	308.8
<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	39,522.27	310,142.18	483,366.00	173,223.82	64.2
240-340-4426 BULK GREY WATER DISPOSAL	.00	40,706.50	.00	(40,706.50)	.0
TOTAL CHARGES FOR SERVICE	39,522.27	350,848.68	483,366.00	132,517.32	72.6
<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	217.50	1,905.00	1,500.00	(405.00)	127.0
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	217.50	1,905.00	2,000.00	95.00	95.3
<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 7 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	40,432.07	356,574.96	673,641.00	317,066.04	52.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	2,101.36	15,724.67	25,336.00	9,611.33	62.1
240-490-5114	1,595.06	11,935.99	19,141.00	7,205.01	62.4
240-490-5150	8,924.12	26,861.16	39,351.00	12,489.84	68.3
240-490-5152	3,471.20	25,568.52	41,654.00	16,085.48	61.4
240-490-5156	.00	388.80	861.00	472.20	45.2
240-490-5158	230.84	1,743.00	3,459.00	1,716.00	50.4
240-490-5220	1,002.17	5,631.91	8,022.00	2,390.09	70.2
240-490-5315	1,325.34	6,720.71	10,545.00	3,824.29	63.7
240-490-5320	3.39	2,276.85	3,865.00	1,588.15	58.9
240-490-5350	.00	.00	8,340.00	8,340.00	.0
240-490-5410	2,439.64	24,259.46	35,915.00	11,655.54	67.6
240-490-5450	3,662.44	18,490.13	34,511.00	16,020.87	53.6
TOTAL PERSONAL SERVICES	24,755.56	139,601.20	231,000.00	91,398.80	60.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	AUDITING	1,250.00	2,768.75	6,206.00	3,437.25 44.6
240-490-6112	LEGAL SERVICES	(23.52)	287.45	.00	(287.45) .0
240-490-6114	FINANCIAL SERVICES	637.00	4,004.00	8,894.00	4,890.00 45.0
240-490-6116	ENGINEERING SERVICES	(545.00)	17,071.50	18,009.00	937.50 94.8
240-490-6122	IT SERVICES	.00	.00	6,000.00	6,000.00 .0
240-490-6128	OTHER CONTRACT SERVICES	198.95	1,693.93	4,701.00	3,007.07 36.0
240-490-6210	INSURANCE & BONDS	.00	13,031.90	11,672.00	(1,359.90) 111.7
240-490-6220	POSTAGE, PRINTING, PUBLICATION	224.65	917.83	2,700.00	1,782.17 34.0
240-490-6225	SOFTWARE & SUBSCRIPTIONS	413.92	2,431.30	.00	(2,431.30) .0
240-490-6230	OFFICE SUPPLIES/EQUIPMENT	59.37	318.53	750.00	431.47 42.5
240-490-6238	BANK SERVICE CHARGES	418.72	2,435.61	4,000.00	1,564.39 60.9
240-490-6240	TRAVEL & TRAINING	.00	805.00	2,770.00	1,965.00 29.1
240-490-6245	MEMBERSHIPS & DUES	.00	13.18	.00	(13.18) .0
240-490-6290	MISCELLANEOUS	.00	.00	500.00	500.00 .0
240-490-6320	BUILDING REPAIR & MAINTENANCE	.00	.00	5,000.00	5,000.00 .0
240-490-6324	EQUIPMENT REPAIR & MAINTENANCE	.00	882.46	9,300.00	8,417.54 9.5
240-490-6330	OTHER REPAIR & MAINTENANCE	.00	13,098.93	15,000.00	1,901.07 87.3
240-490-6334	NON-CAPITALIZED ASSETS	.00	86.65	12,000.00	11,913.35 .7
240-490-6420	WATER SERVICES	966.77	6,825.19	11,256.00	4,430.81 60.6
240-490-6425	SEWER SERVICES	616.59	4,303.80	8,860.00	4,556.20 48.6
240-490-6430	ELECTRICITY SERVICES	2,302.54	14,334.97	25,500.00	11,165.03 56.2
240-490-6435	INTERNET SERVICES	.00	845.78	1,660.00	814.22 51.0
240-490-6440	TELEPHONE SERVICES	69.34	676.24	3,225.00	2,548.76 21.0
240-490-6445	REFUSE SERVICES	.00	96.36	9,600.00	9,503.64 1.0
240-490-6520	PERMITS	.00	.00	4,300.00	4,300.00 .0
240-490-6710	GAS & OIL	.00	1,105.65	3,150.00	2,044.35 35.1
240-490-6712	OPERATIONS & SUPPLIES	.00	4,668.46	2,100.00	(2,568.46) 222.3
240-490-6750	CHEMICALS & LAB SUPPLIES	.00	6,059.19	22,315.00	16,255.81 27.2
240-490-6755	WATER/SEWER ANALYSIS	.00	6,325.20	17,220.00	10,894.80 36.7
240-490-6758	WATER/SEWER CONNECTION EXPENDI	.00	.00	2,500.00	2,500.00 .0
	TOTAL MATERIALS & SERVICES	6,589.33	105,087.86	219,188.00	114,100.14 47.9
	TOTAL NON-DEPARTMENTAL	31,344.89	244,689.06	450,188.00	205,498.94 54.4
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	BUILDINGS & FACILITIES	.00	.00	5,000.00	5,000.00 .0
240-700-8550	SEWER SYSTEMS	.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 7 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL - G02002	.00	23,981.00	23,981.00	.00 100.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	5,218.17	5,219.00	.83 100.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	.00	.00	7,172.00	7,172.00 .0
240-800-7510	LOAN INTEREST - G02002	.00	6,027.23	6,028.00	.77 100.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,573.00	8,573.00 .0
TOTAL DEBT SERVICES		.00	37,430.73	53,178.00	15,747.27 70.4
TOTAL DEBT SERVICE		.00	37,430.73	53,178.00	15,747.27 70.4
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
240-900-9130	TRANSFER TO WATER FUND	.00	.00	30,000.00	30,000.00 .0
240-900-9590	CONTINGENCY	.00	.00	77,425.00	77,425.00 .0
240-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	39,157.00	39,157.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	146,582.00	146,582.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	146,582.00	146,582.00 .0
TOTAL FUND EXPENDITURES		31,344.89	282,119.79	779,948.00	497,828.21 36.2
NET REVENUE OVER EXPENDITURES		9,087.18	74,455.17	(106,307.00)	(180,762.17) 70.0

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	66,043.58	
312-1115	CASH IN BANK - LGIP	79,369.77	
312-1710	LAND	93,558.00	
312-1720	BUILDINGS & FACILITIES	528.00	
312-1730	EQUIPMENT & FURNISHINGS	6,061.05	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	2,344,523.75	
312-1820	AD - BUILDINGS & FACILITIES	(105.60)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(2,574.01)	
312-1840	AD - VEHICLES & ROLLING STOCK	(5,084.91)	
312-1850	AD - INFRASTRUCTURE	(513,739.16)	
	TOTAL ASSETS		<u>2,079,880.30</u>

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	406.96	
312-2210	PAYROLL TAXES PAYABLE	200.86	
312-2245	HEALTH INSURANCE PAYABLE	238.06	
312-2250	RETIREMENT PAYABLE	168.56	
312-2255	DEFERRED COMP PAYABLE	23.27	
312-2750	LONG TERM DEBT	76,252.54	
	TOTAL LIABILITIES		77,290.25

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	130,803.86	
312-3275	GASB - FIXED ASSETS	1,934,466.95	
312-3277	GAAP - LONG TERM DEBT	(76,252.54)	
	REVENUE OVER EXPENDITURES - YTD	<u>13,571.78</u>	
	BALANCE - CURRENT DATE	<u>13,571.78</u>	
	TOTAL FUND EQUITY		<u>2,002,590.05</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,079,880.30</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	335.60	1,795.54	200.00	(1,595.54)	897.8
TOTAL INVESTMENT EARNINGS	335.60	1,795.54	200.00	(1,595.54)	897.8
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE HWY STREET TAX	9,198.23	57,944.35	80,000.00	22,055.65	72.4
TOTAL INTERGOVERNMENTAL	9,198.23	57,944.35	80,000.00	22,055.65	72.4
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	.00	.00	104.00	104.00	.0
TOTAL SDC REVENUE	.00	.00	104.00	104.00	.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
312-360-4225 LOAN PROCEEDS	.00	.00	270,000.00	270,000.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	270,000.00	270,000.00	.0
TOTAL FUND REVENUE	9,533.83	59,739.89	350,304.00	290,564.11	17.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110	396.48	2,966.90	4,780.00	1,813.10	62.1
312-490-5150	1,088.30	3,275.70	4,799.00	1,523.30	68.3
312-490-5152	408.36	3,008.12	4,900.00	1,891.88	61.4
312-490-5156	.00	777.60	1,722.00	944.40	45.2
312-490-5220	119.25	657.81	922.00	264.19	71.4
312-490-5315	154.01	817.74	1,311.00	493.26	62.4
312-490-5320	.31	596.93	721.00	124.07	82.8
312-490-5350	.00	.00	1,038.00	1,038.00	.0
312-490-5410	237.62	2,350.46	3,477.00	1,126.54	67.6
312-490-5450	425.42	2,094.63	4,290.00	2,195.37	48.8
	<u>2,829.75</u>	<u>16,545.89</u>	<u>27,960.00</u>	<u>11,414.11</u>	<u>59.2</u>
<u>MATERIALS & SERVICES</u>					
312-490-6110	250.00	553.75	1,035.00	481.25	53.5
312-490-6112	(270.48)	11,786.96	.00	(11,786.96)	.0
312-490-6114	377.40	1,469.40	3,558.00	2,088.60	41.3
312-490-6116	(9,200.00)	(7,400.00)	19,147.00	26,547.00	(38.7)
312-490-6122	.00	.00	220.00	220.00	.0
312-490-6128	.00	367.18	10,000.00	9,632.82	3.7
312-490-6210	.00	4,989.87	4,263.00	(726.87)	117.1
312-490-6220	1.35	1.35	.00	(1.35)	.0
312-490-6225	84.81	500.37	.00	(500.37)	.0
312-490-6230	.00	28.27	.00	(28.27)	.0
312-490-6234	18.25	36.06	500.00	463.94	7.2
312-490-6238	.00	.00	50.00	50.00	.0
312-490-6290	.00	.00	500.00	500.00	.0
312-490-6324	.00	.00	500.00	500.00	.0
312-490-6330	.00	5,037.49	10,000.00	4,962.51	50.4
312-490-6334	.00	.00	2,500.00	2,500.00	.0
312-490-6430	957.58	6,885.96	14,800.00	7,914.04	46.5
312-490-6720	.00	.00	1,500.00	1,500.00	.0
312-490-6724	.00	194.00	1,000.00	806.00	19.4
	<u>(7,781.09)</u>	<u>24,450.66</u>	<u>69,573.00</u>	<u>45,122.34</u>	<u>35.1</u>
	<u>(4,951.34)</u>	<u>40,996.55</u>	<u>97,533.00</u>	<u>56,536.45</u>	<u>42.0</u>
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
312-700-8530 STREET IMPROVEMENTS	.00	.00	270,000.00	270,000.00	.0
312-700-8532 SIGNAGE	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
312-800-7125 LOAN PRINCIPAL - L21001	.00	3,501.63	3,541.00	39.37	98.9
312-800-7525 LOAN INTEREST - L21001	.00	1,669.93	1,670.00	.07	100.0
TOTAL DEBT SERVICES	.00	5,171.56	5,211.00	39.44	99.2
TOTAL DEBT SERVICE	.00	5,171.56	5,211.00	39.44	99.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	97,177.00	97,177.00	.0
312-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	8,796.00	8,796.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL FUND EXPENDITURES	(4,951.34)	46,168.11	483,717.00	437,548.89	9.5
NET REVENUE OVER EXPENDITURES	14,485.17	13,571.78	(133,413.00)	(146,984.78)	10.2

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		7,632.38	
	TOTAL ASSETS			<u>7,632.38</u>

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,758.71	
	REVENUE OVER EXPENDITURES - YTD	(6,126.33)		
	BALANCE - CURRENT DATE		(6,126.33)	
	TOTAL FUND EQUITY			<u>7,632.38</u>
	TOTAL LIABILITIES AND EQUITY			<u>7,632.38</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.13	1.11	10.00	8.89	11.1
TOTAL INVESTMENT EARNINGS	.13	1.11	10.00	8.89	11.1
<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
<hr/>					
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	.13	3,309.30	8,080.00	4,770.70	41.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	1,044.00	1,000.00	(44.00)	104.4
314-490-6122	.00	.00	700.00	700.00	.0
314-490-6220	.00	.00	100.00	100.00	.0
314-490-6225	27.57	165.44	.00	(165.44)	.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	560.00	1,000.00	440.00	56.0
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	9,435.63	16,350.00	6,914.37	57.7
TOTAL NON-DEPARTMENTAL	107.57	9,435.63	16,350.00	6,914.37	57.7
<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	9,435.63	18,123.00	8,687.37	52.1
NET REVENUE OVER EXPENDITURES	(107.44)	(6,126.33)	(10,043.00)	(3,916.67)	(61.0)

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	13,491.58	
410-1115	CASH IN BANK - LGIP	93,718.04	
	TOTAL ASSETS		<u>107,209.62</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	105,231.59	
	REVENUE OVER EXPENDITURES - YTD	1,978.03	
	BALANCE - CURRENT DATE	1,978.03	
	TOTAL FUND EQUITY		<u>107,209.62</u>
	TOTAL LIABILITIES AND EQUITY		<u>107,209.62</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
410-315-4125 INTEREST EARNED	395.47	1,978.03	200.00	(1,778.03)	989.0
TOTAL INVESTMENT EARNINGS	395.47	1,978.03	200.00	(1,778.03)	989.0
<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	395.47	1,978.03	1,204.00	(774.03)	164.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
410-700-8520	.00	.00	93,275.00	93,275.00	.0
	.00	.00	93,275.00	93,275.00	.0
	.00	.00	93,275.00	93,275.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
410-900-9895	.00	.00	8,443.00	8,443.00	.0
	.00	.00	8,443.00	8,443.00	.0
	.00	.00	8,443.00	8,443.00	.0
	.00	.00	101,718.00	101,718.00	.0
	395.47	1,978.03	(100,514.00)	(102,492.03)	2.0

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	14,079.92	
412-1115	CASH IN BANK - LGIP	69,287.24	
	TOTAL ASSETS		<u>83,367.16</u>

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	81,857.73	
	REVENUE OVER EXPENDITURES - YTD	1,509.43	
	BALANCE - CURRENT DATE	1,509.43	
	TOTAL FUND EQUITY		<u>83,367.16</u>
	TOTAL LIABILITIES AND EQUITY		<u>83,367.16</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	292.44	1,509.43	150.00	(1,359.43)	1006.3
TOTAL INVESTMENT EARNINGS	292.44	1,509.43	150.00	(1,359.43)	1006.3
<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	292.44	1,509.43	742.00	(767.43)	203.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	64,838.00	64,838.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	64,838.00	64,838.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	64,838.00	64,838.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
412-900-9898 RESERVED FOR FUTURE USE - STRE	.00	.00	5,869.00	5,869.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	5,869.00	5,869.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	5,869.00	5,869.00	.0
TOTAL FUND EXPENDITURES	.00	.00	70,707.00	70,707.00	.0
NET REVENUE OVER EXPENDITURES	292.44	1,509.43	(69,965.00)	(71,474.43)	2.2

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	16,675.88	
430-1115	CASH IN BANK - LGIP	431,625.39	
	TOTAL ASSETS		448,301.27

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	438,834.75	
	REVENUE OVER EXPENDITURES - YTD	9,466.52	
	BALANCE - CURRENT DATE	9,466.52	
	TOTAL FUND EQUITY		448,301.27
	TOTAL LIABILITIES AND EQUITY		448,301.27

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
430-315-4125 INTEREST EARNED	1,820.56	9,706.52	500.00	(9,206.52)	1941.3
TOTAL INVESTMENT EARNINGS	1,820.56	9,706.52	500.00	(9,206.52)	1941.3
<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	1,820.56	9,706.52	75,148.00	65,441.48	12.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
430-490-6128 OTHER CONTRACT SERVICES	.00	240.00	.00	(240.00)	.0
TOTAL MATERIALS & SERVICES	.00	240.00	.00	(240.00)	.0
TOTAL NON-DEPARTMENTAL	.00	240.00	.00	(240.00)	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
430-900-9893 RESERVED FOR FUTURE USE - WATE	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL FUND EXPENDITURES	.00	240.00	425,520.00	425,280.00	.1
NET REVENUE OVER EXPENDITURES	1,820.56	9,466.52	(350,372.00)	(359,838.52)	2.7

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	(	1,984.09)	
440-1115	CASH IN BANK - LGIP		92,321.79	
	TOTAL ASSETS			<u>90,337.70</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE		140,993.01	
	REVENUE OVER EXPENDITURES - YTD	(	50,655.31)	
	BALANCE - CURRENT DATE	(	50,655.31)	
	TOTAL FUND EQUITY			<u>90,337.70</u>
	TOTAL LIABILITIES AND EQUITY			<u>90,337.70</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2024

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
440-315-4125 INTEREST EARNED	389.67	2,155.71	500.00	(1,655.71)	431.1
TOTAL INVESTMENT EARNINGS	389.67	2,155.71	500.00	(1,655.71)	431.1
<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	389.67	3,226.71	1,571.00	(1,655.71)	205.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	21,002.50	53,882.02	62,000.00	8,117.98	86.9
TOTAL MATERIALS & SERVICES	21,002.50	53,882.02	62,000.00	8,117.98	86.9
TOTAL NON-DEPARTMENTAL	21,002.50	53,882.02	62,000.00	8,117.98	86.9
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	52,941.00	52,941.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	52,941.00	52,941.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	52,941.00	52,941.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
440-900-9897 RESERVED FOR FUTURE USE - SEWE	.00	.00	4,792.00	4,792.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,792.00	4,792.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,792.00	4,792.00	.0
TOTAL FUND EXPENDITURES	21,002.50	53,882.02	119,733.00	65,850.98	45.0
NET REVENUE OVER EXPENDITURES	(20,612.83)	(50,655.31)	(118,162.00)	(67,506.69)	(42.9)

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	15,519.87	
445-1115	CASH IN BANK - LGIP	71,372.96	
	TOTAL ASSETS		<u>86,892.83</u>

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	85,325.00	
	REVENUE OVER EXPENDITURES - YTD	1,567.83	
	BALANCE - CURRENT DATE	1,567.83	
	TOTAL FUND EQUITY		<u>86,892.83</u>
	TOTAL LIABILITIES AND EQUITY		<u>86,892.83</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	301.26	1,567.83	200.00	(1,367.83)	783.9
TOTAL INVESTMENT EARNINGS	301.26	1,567.83	200.00	(1,367.83)	783.9
<u>SDC REVENUE</u>					
445-345-4545 STORM DRAINAGE SDC	.00	.00	1,000.00	1,000.00	.0
TOTAL SDC REVENUE	.00	.00	1,000.00	1,000.00	.0
TOTAL FUND REVENUE	301.26	1,567.83	1,200.00	(367.83)	130.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	75,456.00	75,456.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,456.00	75,456.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,456.00	75,456.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
445-900-9897 RESERVED FOR FUTURE USE-STORM	.00	.00	6,921.00	6,921.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	6,921.00	6,921.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	6,921.00	6,921.00	.0
TOTAL FUND EXPENDITURES	.00	.00	82,377.00	82,377.00	.0
NET REVENUE OVER EXPENDITURES	301.26	1,567.83	(81,177.00)	(82,744.83)	1.9

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,403.29	
520-1115	CASH IN BANK - LGIP	31,838.68	
	TOTAL ASSETS		<u>41,241.97</u>

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	40,351.72	
	REVENUE OVER EXPENDITURES - YTD	890.25	
	BALANCE - CURRENT DATE	890.25	
	TOTAL FUND EQUITY		<u>41,241.97</u>
	TOTAL LIABILITIES AND EQUITY		<u>41,241.97</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2024

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	134.43	890.25	500.00	(390.25)	178.1
	TOTAL INVESTMENT EARNINGS	134.43	890.25	500.00	(390.25)	178.1
	TOTAL FUND REVENUE	134.43	890.25	500.00	(390.25)	178.1

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2024

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	40,507.00	40,507.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,507.00	40,507.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,507.00	40,507.00	.0
TOTAL FUND EXPENDITURES	.00	.00	40,507.00	40,507.00	.0
NET REVENUE OVER EXPENDITURES	134.43	890.25	(40,007.00)	(40,897.25)	2.2

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2024

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,754.99	
521-1115	CASH IN BANK - LGIP	10,612.86	
	TOTAL ASSETS		16,367.85

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,070.81	
	REVENUE OVER EXPENDITURES - YTD	297.04	
	BALANCE - CURRENT DATE	297.04	
	TOTAL FUND EQUITY		16,367.85
	TOTAL LIABILITIES AND EQUITY		16,367.85

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2024

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	44.86	297.04	200.00	(97.04)	148.5
	TOTAL INVESTMENT EARNINGS	44.86	297.04	200.00	(97.04)	148.5
	TOTAL FUND REVENUE	44.86	297.04	200.00	(97.04)	148.5

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2024

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	16,222.00	16,222.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	16,222.00	16,222.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	16,222.00	16,222.00	.0
TOTAL FUND EXPENDITURES	.00	.00	16,222.00	16,222.00	.0
NET REVENUE OVER EXPENDITURES	44.86	297.04	(16,022.00)	(16,319.04)	1.9

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 FEBRUARY 29, 2024

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	350,223.38
999-1115	CASH IN BANK - LGIP	1,464,990.00
		1,815,213.38
	TOTAL COMBINED CASH	1,815,213.38
999-1110	CASH ALLOCATED TO FUNDS	(1,815,213.38)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	254,768.15
220	ALLOCATION TO BUILDING FUND	49,769.60
230	ALLOCATION TO WATER FUND	201,784.71
240	ALLOCATION TO SEWER FUND	270,671.76
312	ALLOCATION TO STREET FUND	152,262.95
314	ALLOCATION TO BLACKBERRY JAM FUND	8,989.79
410	ALLOCATION TO PARKS SDC FUND	107,592.21
412	ALLOCATION TO STREETS SDC FUND	83,650.08
430	ALLOCATION TO WATER SDC FUND	450,062.55
440	ALLOCATION TO SEWER SDC FUND	90,673.70
445	ALLOCATION TO STORMWATER SDC FUND	87,204.60
520	ALLOCATION TO WATER RESERVE FUND	41,372.03
521	ALLOCATION TO SEWER RESERVE FUND	16,411.25
		1,815,213.38
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,815,213.38
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,815,213.38)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
BALANCE SHEET
FEBRUARY 29, 2024

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	61,769.65	
110-1115	CASH IN BANK - LGIP	192,998.50	
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		3,755,697.03

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,773.33	
110-2210	PAYROLL TAXES PAYABLE	1,213.83	
110-2245	HEALTH INSURANCE PAYABLE	862.26	
110-2250	RETIREMENT PAYABLE	1,083.12	
110-2255	DEFERRED COMP PAYABLE	64.24	
110-2510	BAIL HELD	530.00	
110-2525	OTHER DEPOSITS	205.86	
110-2750	LONG TERM DEBT	687,210.00	
	TOTAL LIABILITIES		693,942.64

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	3,462.71	
	BALANCE - CURRENT DATE	3,462.71	
	TOTAL FUND EQUITY		3,061,754.39
	TOTAL LIABILITIES AND EQUITY		3,755,697.03

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	PROPERTY TAXES - CURRENT	753.16	188,570.57	179,870.00 (8,700.57)	104.8
110-310-4114	PROPERTY TAXES - PRIOR	78.40	1,193.97	2,500.00	47.8
	TOTAL TAXES	831.56	189,764.54	182,370.00 (7,394.54)	104.1
<u>INVESTMENT EARNINGS</u>					
110-315-4125	INTEREST EARNED	851.62	3,768.47	1,252.00 (2,516.47)	301.0
	TOTAL INVESTMENT EARNINGS	851.62	3,768.47	1,252.00 (2,516.47)	301.0
<u>INTERGOVERNMENTAL</u>					
110-320-4132	STATE REVENUE SHARING	3,819.79	10,322.55	11,800.00	1,477.45 87.5
110-320-4134	CIGARETTE TAX	65.30	657.98	780.00	122.02 84.4
110-320-4136	LIQUOR TAX	3,016.09	17,084.27	23,680.00	6,595.73 72.2
110-320-4145	TRANSIENT ROOM TAX	.00	33.26	.00 (33.26)	.0
110-320-4148	MARIJUANA TAX DISTRIBUTION	.00	2,180.87	2,400.00	219.13 90.9
	TOTAL INTERGOVERNMENTAL	6,901.18	30,278.93	38,660.00 8,381.07	78.3
<u>OPERATING GRANTS</u>					
110-325-4152	TOURISM - OPERATING GRANT	.00	19,124.00	10,586.00 (8,538.00)	180.7
110-325-4154	LIBRARY - OPER GRANT	.00	3,500.00	13,809.00	10,309.00 25.4
110-325-4158	COMM DEV - OPERATING GRANT	.00	2,000.00	3,000.00	1,000.00 66.7
	TOTAL OPERATING GRANTS	.00	24,624.00	27,395.00 2,771.00	89.9
<u>CAPITAL GRANTS</u>					
110-328-4155	LIBRARY - CAPITAL GRANT	.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	CABLE FRANCHISE FEES	3,004.62	7,031.60	6,000.00 (1,031.60)	117.2
110-330-4312	ELECTRIC FRANCHISE FEES	.00	31,864.81	55,000.00	23,135.19 57.9
110-330-4314	GARBAGE FRANCHISE FEES	.00	.00	6,000.00	6,000.00 .0
110-330-4316	TELECOM FRANCHISE FEES	.00	140.00	1,500.00	1,360.00 9.3
110-330-4318	WATER FRANCHISE FEES	.00	1,346.94	.00 (1,346.94)	.0
110-330-4320	SEWER FRANCHISE FEES	.00	1,828.02	.00 (1,828.02)	.0
	TOTAL FRANCHISE FEES	3,004.62	42,211.37	68,500.00 26,288.63	61.6

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352	LAND USE & DEVELOPMENT	.00	22,593.30	41,250.00	18,656.70 54.8
110-335-4354	MISC PERMITS & LICENSES	.00	1,607.00	100.00 (	1,507.00) 1607.0
110-335-4360	DOG LICENSES	169.00	461.00	500.00	39.00 92.2
	TOTAL LICENSES & PERMITS	169.00	24,661.30	41,850.00	17,188.70 58.9
<u>CHARGES FOR SERVICE</u>					
110-340-4410	COPY, FAX, NOTARY & RESEARCH	29.55	293.10	500.00	206.90 58.6
110-340-4415	LIBRARY SALES & SERVICES	40.00	51.00	.00 (	51.00) .0
110-340-4416	LIBRARY BOOK SALES	.00	1,208.91	.00 (	1,208.91) .0
110-340-4417	LIEN SEARCHES	40.00	150.00	500.00	350.00 30.0
110-340-4421	SDC/CET ADMIN FEE	.00	1,494.58	260.00 (	1,234.58) 574.8
110-340-4423	PAY STATION REVENUE	.00	99.22	100.00	.78 99.2
	TOTAL CHARGES FOR SERVICE	109.55	3,296.81	1,360.00 (	1,936.81) 242.4
<u>SDC REVENUE</u>					
110-345-4511	PARKS REIMBURSEMENT SDC	.00	.00	47.00	47.00 .0
	TOTAL SDC REVENUE	.00	.00	47.00	47.00 .0
<u>FINES & FORFEITURES</u>					
110-350-4625	MUNICIPAL COURT REVENUE	100.00	2,820.43	5,000.00	2,179.57 56.4
	TOTAL FINES & FORFEITURES	100.00	2,820.43	5,000.00	2,179.57 56.4
<u>LOAN PAYMENTS & PROCEEDS</u>					
110-360-4225	LOAN PROCEEDS	.00	.00	230,224.00	230,224.00 .0
	TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	230,224.00	230,224.00 .0
<u>OTHER REVENUE</u>					
110-370-4825	LIBRARY DONATIONS	600.00	711.00	2,500.00	1,789.00 28.4
110-370-4826	PARKS DONATIONS	.00	.00	1,000.00	1,000.00 .0
	TOTAL OTHER REVENUE	600.00	711.00	3,500.00	2,789.00 20.3

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849 CAPITAL ASSET DISPOSAL	.00	.00	467,287.00	467,287.00	.0
TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	467,287.00	467,287.00	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4865 LIBRARY CAPITAL CAMPAIGN	200.00	900.00	.00	(900.00)	.0
TOTAL FUNDRAISING & EVENT REVENUE	200.00	900.00	.00	(900.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL MISCELLANEOUS REVENUE	.00	68.13	800.00	731.87	8.5
TOTAL FUND REVENUE	12,767.53	323,104.98	1,072,445.00	749,340.02	30.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,585.94	13,453.67	19,123.00	5,669.33	70.4
110-410-5114 CITY CLERK	398.76	3,382.85	4,784.00	1,401.15	70.7
110-410-5158 MAINTENANCE WORKER I	151.68	1,313.76	2,306.00	992.24	57.0
110-410-5220 OVERTIME	.00	20.70	69.00	48.30	30.0
110-410-5315 SOCIAL SECURITY/MEDICARE	163.42	1,390.02	2,010.00	619.98	69.2
110-410-5320 WORKER'S COMP	.54	400.01	502.00	101.99	79.7
110-410-5350 UNEMPLOYMENT	.00	.00	1,665.00	1,665.00	.0
110-410-5410 HEALTH INSURANCE	272.60	3,060.82	4,160.00	1,099.18	73.6
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	451.63	3,841.26	6,815.00	2,973.74	56.4
TOTAL PERSONAL SERVICES	3,024.57	26,863.09	41,434.00	14,570.91	64.8
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	100.00	2,530.00	6,205.00	3,675.00	40.8
110-410-6112 LEGAL SERVICES	3,676.30	43,631.98	40,741.00 (	2,890.98)	107.1
110-410-6114 FINANCIAL SERVICES	8,309.20	17,152.40	14,231.00 (	2,921.40)	120.5
110-410-6122 IT SERVICES	.00	.00	13,882.00	13,882.00	.0
110-410-6124 COPIER CONTRACT	222.80	1,784.05	1,200.00 (	584.05)	148.7
110-410-6128 OTHER CONTRACT SERVICES	39.98	776.89	2,801.00	2,024.11	27.7
110-410-6210 INSURANCE & BONDS	.00	2,768.72	1,452.00 (	1,316.72)	190.7
110-410-6220 POSTAGE, PRINTING, PUBLICATION	80.00	891.68	3,604.00	2,712.32	24.7
110-410-6222 NEWSLETTER EXPENDITURE	.00	602.31	.00 (	602.31)	.0
110-410-6225 SOFTWARE & SUBSCRIPTIONS	243.50	7,641.09	.00 (	7,641.09)	.0
110-410-6228 PUBLIC NOTICES	.00	825.22	2,900.00	2,074.78	28.5
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	146.55	1,539.58	3,500.00	1,960.42	44.0
110-410-6234 GENERAL SUPPLIES	165.34	352.09	527.00	174.91	66.8
110-410-6238 BANK SERVICE CHARGES	.36	1.29	2,000.00	1,998.71	.1
110-410-6240 TRAVEL & TRAINING	.00	716.62	4,000.00	3,283.38	17.9
110-410-6245 MEMBERSHIPS & DUES	250.00	2,505.00	.00 (	2,505.00)	.0
110-410-6290 MISCELLANEOUS	.00	570.00	464.00 (	106.00)	122.8
110-410-6320 BUILDING REPAIR & MAINTENANCE	24.43	380.23	500.00	119.77	76.1
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	313.93	561.93	.00 (	561.93)	.0
110-410-6334 NON-CAPITALIZED ASSETS	.00	808.82	2,000.00	1,191.18	40.4
110-410-6420 WATER SERVICES	66.78	1,074.34	2,030.00	955.66	52.9
110-410-6425 SEWER SERVICES	104.48	998.68	3,997.00	2,998.32	25.0
110-410-6430 ELECTRICITY SERVICES	164.98	1,020.91	3,310.00	2,289.09	30.8
110-410-6435 INTERNET SERVICES	7.50	58.50	50.00 (	8.50)	117.0
110-410-6440 TELEPHONE SERVICES	91.72	641.70	1,500.00	858.30	42.8
110-410-6445 REFUSE SERVICES	.00	.00	3,000.00	3,000.00	.0
110-410-6510 COUNCIL & COMMITTEE EXPENSES	.00	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	826.00	.00 (	826.00)	.0
TOTAL MATERIALS & SERVICES	14,191.85	91,756.65	115,469.00	23,712.35	79.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	.00	.00	85,000.00	85,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	85,000.00	85,000.00	.0
TOTAL ADMINISTRATION	17,216.42	118,619.74	241,903.00	123,283.26	49.0
 <u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	396.48	3,363.38	4,780.00	1,416.62	70.4
110-420-5150 PUBLIC WORKS DIRECTOR	337.40	3,613.10	4,800.00	1,186.90	75.3
110-420-5152 UTILITY WORKER I	816.76	6,832.87	9,802.00	2,969.13	69.7
110-420-5156 TEMPORARY/ SEASONAL	.00	1,944.00	4,306.00	2,362.00	45.2
110-420-5158 MAINTENANCE WORKER I	758.40	6,568.51	11,532.00	4,963.49	57.0
110-420-5220 OVERTIME	116.63	1,292.04	1,540.00	247.96	83.9
110-420-5315 SOCIAL SECURITY/MEDICARE	185.58	1,806.49	2,813.00	1,006.51	64.2
110-420-5320 WORKER'S COMP	.90	1,789.58	1,354.00	(435.58)	132.2
110-420-5350 UNEMPLOYMENT	.00	.00	2,280.00	2,280.00	.0
110-420-5410 HEALTH INSURANCE	370.72	4,008.53	5,389.00	1,380.47	74.4
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	512.79	4,581.11	9,382.00	4,800.89	48.8
TOTAL PERSONAL SERVICES	3,495.66	35,799.61	57,978.00	22,178.39	61.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	.00	.00	1,094.00	1,094.00	.0
110-420-6128	.00	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	103.07	665.54	.00	(665.54)	.0
110-420-6234	10.72	708.52	3,000.00	2,291.48	23.6
110-420-6238	.00	1,597.47	20.00	(1,577.47)	7987.4
110-420-6290	.00	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	457.34	1,322.56	3,500.00	2,177.44	37.8
110-420-6339	.00	.00	4,000.00	4,000.00	.0
110-420-6420	437.34	10,496.82	12,661.00	2,164.18	82.9
110-420-6425	616.59	3,970.85	1,981.00	(1,989.85)	200.5
110-420-6430	184.25	1,528.46	2,495.00	966.54	61.3
110-420-6445	.00	109.50	500.00	390.50	21.9
110-420-6535	.00	.00	1,000.00	1,000.00	.0
110-420-6710	120.92	1,236.54	2,500.00	1,263.46	49.5
TOTAL MATERIALS & SERVICES	1,930.23	30,504.37	41,817.00	11,312.63	73.0
<u>CAPITAL OUTLAY</u>					
110-420-8520	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
TOTAL PARKS & RECREATION	5,425.89	66,303.98	104,795.00	38,491.02	63.3
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	3,029.67	24,237.36	36,231.00	11,993.64	66.9
TOTAL MATERIALS & SERVICES	3,029.67	24,237.36	36,231.00	11,993.64	66.9
TOTAL POLICE	3,029.67	24,237.36	36,231.00	11,993.64	66.9
<u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	396.48	3,363.38	4,780.00	1,416.62	70.4
110-440-5150 PUBLIC WORKS DIRECTOR	202.48	2,168.18	2,879.00	710.82	75.3
110-440-5220 OVERTIME	.00	84.11	182.00	97.89	46.2
110-440-5315 SOCIAL SECURITY/MEDICARE	45.82	429.56	601.00	171.44	71.5
110-440-5320 WORKER'S COMP	.13	80.32	160.00	79.68	50.2
110-440-5350 UNEMPLOYMENT	.00	.00	468.00	468.00	.0
110-440-5410 HEALTH INSURANCE	76.16	853.28	1,144.00	290.72	74.6
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	126.62	1,187.13	1,943.00	755.87	61.1
TOTAL PERSONAL SERVICES	847.69	8,165.96	12,157.00	3,991.04	67.2
<u>MATERIALS & SERVICES</u>					
110-440-6112 LEGAL SERVICES	25,450.00	3,426.40	.00	(3,426.40)	.0
110-440-6116 ENGINEERING SERVICES	.00	7,492.65	30,000.00	22,507.35	25.0
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	9,450.00	12,000.00	2,550.00	78.8
110-440-6210 INSURANCE & BONDS	.00	.00	371.00	371.00	.0
110-440-6220 POSTAGE, PRINTING, PUBLICATION	.00	34.29	200.00	165.71	17.2
110-440-6225 SOFTWARE & SUBSCRIPTIONS	18.42	123.64	.00	(123.64)	.0
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	61.16	100.74	.00	(100.74)	.0
110-440-6238 BANK SERVICE CHARGES	.00	153.07	.00	(153.07)	.0
110-440-6290 MISCELLANEOUS	.00	6.13	.00	(6.13)	.0
TOTAL MATERIALS & SERVICES	25,529.58	22,848.10	67,931.00	45,082.90	33.6
TOTAL COMMUNITY DEVELOPMENT	26,377.27	31,014.06	80,088.00	49,073.94	38.7
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	1,790.16	15,186.07	21,482.00	6,295.93	70.7
110-450-5156 TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20	45.2
110-450-5158 MAINTENANCE WORKER I	151.68	1,313.76	2,306.00	992.24	57.0
110-450-5315 SOCIAL SECURITY/MEDICARE	148.54	1,291.96	1,885.00	593.04	68.5
110-450-5320 WORKER'S COMP	.73	1,293.55	1,026.00	(267.55)	126.1
110-450-5350 UNEMPLOYMENT	.00	.00	1,560.00	1,560.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	410.51	3,488.05	6,391.00	2,902.95	54.6
TOTAL PERSONAL SERVICES	2,501.62	22,962.19	35,511.00	12,548.81	64.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	.00	.00	1,356.00	1,356.00	.0
110-450-6128	69.97	510.19	9,800.00	9,289.81	5.2
110-450-6210	.00	994.07	10.00	(984.07)	9940.7
110-450-6220	.00	1,276.45	372.00	(904.45)	343.1
110-450-6224	.00	114.40	.00	(114.40)	.0
110-450-6225	52.36	7,905.27	.00	(7,905.27)	.0
110-450-6230	56.77	190.09	1,816.00	1,625.91	10.5
110-450-6234	164.86	598.62	3,310.00	2,711.38	18.1
110-450-6238	.59	3.18	200.00	196.82	1.6
110-450-6240	.00	143.21	1,132.00	988.79	12.7
110-450-6290	.00	.00	450.00	450.00	.0
110-450-6320	24.44	661.49	500.00	(161.49)	132.3
110-450-6334	540.00	1,262.15	749.00	(513.15)	168.5
110-450-6420	71.28	1,071.62	1,540.00	468.38	69.6
110-450-6425	111.33	804.66	492.00	(312.66)	163.6
110-450-6430	237.20	1,421.71	1,605.00	183.29	88.6
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	79.67	9,821.57	.00	(9,821.57)	.0
TOTAL MATERIALS & SERVICES	1,408.47	27,642.91	25,382.00	(2,260.91)	108.9
<u>CAPITAL OUTLAY</u>					
110-450-8335	839.09	839.09	3,200.00	2,360.91	26.2
110-450-8375	.00	.00	6,000.00	6,000.00	.0
TOTAL CAPITAL OUTLAY	839.09	839.09	9,200.00	8,360.91	9.1
TOTAL LIBRARY	4,749.18	51,444.19	70,093.00	18,648.81	73.4
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	396.48	3,363.38	4,780.00	1,416.62	70.4
110-460-5315	30.32	257.22	516.00	258.78	49.9
110-460-5320	.08	50.51	137.00	86.49	36.9
110-460-5350	.00	.00	303.00	303.00	.0
110-460-5410	33.79	380.65	519.00	138.35	73.3
110-460-5450	83.82	711.05	1,239.00	527.95	57.4
TOTAL PERSONAL SERVICES	544.49	4,762.81	7,494.00	2,731.19	63.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

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	.00	99.66	.00	(99.66)	.0
110-460-6225 SOFTWARE & SUBSCRIPTIONS	1.57	5.69	.00	(5.69)	.0
110-460-6234 GENERAL SUPPLIES	17.59	57.17	100.00	42.83	57.2
110-460-6238 BANK SERVICE CHARGES	.00	3.05	100.00	96.95	3.1
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
110-460-6540 DOG/CAT CONTROL	.00	96.11	100.00	3.89	96.1
TOTAL MATERIALS & SERVICES	19.16	347.43	1,900.00	1,552.57	18.3

TOTAL CODE ENFORCEMENT	563.65	5,110.24	9,394.00	4,283.76	54.4
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TOURISM

<u>MATERIALS & SERVICES</u>					
110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
110-470-6224 MARKETING	.00	300.00	500.00	200.00	60.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	69.06	498.68	5,936.00	5,437.32	8.4
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	69.06	798.68	10,586.00	9,787.32	7.5

TOTAL TOURISM	69.06	798.68	10,586.00	9,787.32	7.5
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	396.48	3,363.38	4,780.00	1,416.62	70.4
110-480-5114 CITY CLERK	199.40	1,691.39	2,393.00	701.61	70.7
110-480-5220 OVERTIME	.00	10.35	35.00	24.65	29.6
110-480-5315 SOCIAL SECURITY/MEDICARE	45.58	387.45	552.00	164.55	70.2
110-480-5320 WORKER'S COMP	.17	100.17	129.00	28.83	77.7
110-480-5350 UNEMPLOYMENT	.00	.00	458.00	458.00	.0
110-480-5410 HEALTH INSURANCE	102.50	1,149.77	1,565.00	415.23	73.5
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	125.98	1,070.85	1,869.00	798.15	57.3
TOTAL PERSONAL SERVICES	870.11	7,773.36	11,781.00	4,007.64	66.0
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	750.00	1,250.00	500.00	60.0
110-480-6121 BAILIFF CONTRACT	.00	190.02	1,500.00	1,309.98	12.7
110-480-6128 OTHER CONTRACT SERVICES	.00	888.33	1,000.00	111.67	88.8
110-480-6220 POSTAGE, PRINTING, PUBLICATION	.00	11.34	109.00	97.66	10.4
110-480-6225 SOFTWARE & SUBSCRIPTIONS	1.57	5.67	.00	(5.67)	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	17.59	57.17	.00	(57.17)	.0
110-480-6238 BANK SERVICE CHARGES	3.94	36.31	150.00	113.69	24.2
110-480-6560 STATE ASSESSMENTS	50.00	350.00	1,023.00	673.00	34.2
110-480-6565 COURT COLLECTION FEES	.00	23.00	80.00	57.00	28.8
TOTAL MATERIALS & SERVICES	73.10	2,311.84	5,112.00	2,800.16	45.2
TOTAL MUNICIPAL COURT	943.21	10,085.20	16,893.00	6,807.80	59.7
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	11,396.00	11,396.00	.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	.00	8,904.00	8,904.00	.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	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 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9113 TRANSFER TO BLACKBERRY JAM	.00	.00	5,000.00	5,000.00	.0
110-900-9140 TRANSFER TO SEWER FUND	.00	.00	76,200.00	76,200.00	.0
110-900-9590 CONTINGENCY	.00	.00	130,390.00	130,390.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	74,885.00	74,885.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	286,475.00	286,475.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	286,475.00	286,475.00	.0
TOTAL FUND EXPENDITURES	58,374.35	319,642.27	1,142,907.00	823,264.73	28.0
NET REVENUE OVER EXPENDITURES	(45,606.82)	3,462.71	(70,462.00)	(73,924.71)	4.9

CITY OF LOWELL
 BALANCE SHEET
 FEBRUARY 29, 2024

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	29,728.80	
220-1115	CASH IN BANK - LGIP	20,040.80	
	TOTAL ASSETS		49,769.60

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	224.99	
220-2210	PAYROLL TAXES PAYABLE	108.75	
220-2245	HEALTH INSURANCE PAYABLE	154.32	
220-2250	RETIREMENT PAYABLE	94.36	
220-2255	DEFERRED COMP PAYABLE	18.28	
	TOTAL LIABILITIES		600.70

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	68,792.87	
	REVENUE OVER EXPENDITURES - YTD	(19,623.97)	
	BALANCE - CURRENT DATE	(19,623.97)	
	TOTAL FUND EQUITY		49,168.90
	TOTAL LIABILITIES AND EQUITY		49,769.60

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	41.51	48.34	10.00	(38.34)	483.4
TOTAL INVESTMENT EARNINGS	41.51	48.34	10.00	(38.34)	483.4
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	.00	3,844.40	80,000.00	76,155.60	4.8
220-335-4358 ELECTRICAL PERMIT FEES	.00	1,705.76	7,143.00	5,437.24	23.9
TOTAL LICENSES & PERMITS	.00	5,550.16	87,143.00	81,592.84	6.4
TOTAL FUND REVENUE	41.51	5,598.50	87,153.00	81,554.50	6.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110	158.60	1,345.40	1,912.00	566.60	70.4
220-490-5114	199.38	1,691.36	2,393.00	701.64	70.7
220-490-5150	337.40	3,613.10	4,799.00	1,185.90	75.3
220-490-5220	.00	150.51	339.00	188.49	44.4
220-490-5315	53.22	520.35	723.00	202.65	72.0
220-490-5320	.18	120.03	155.00	34.97	77.4
220-490-5350	.00	.00	550.00	550.00	.0
220-490-5410	152.82	1,708.88	2,294.00	585.12	74.5
220-490-5450	147.00	1,437.58	2,300.00	862.42	62.5
	<u>1,048.60</u>	<u>10,587.21</u>	<u>15,465.00</u>	<u>4,877.79</u>	<u>68.5</u>
<u>TOTAL PERSONAL SERVICES</u>					
 <u>MATERIALS & SERVICES</u>					
220-490-6110	12.50	316.25	1,035.00	718.75	30.6
220-490-6114	1,038.65	1,803.05	.00	(1,803.05)	.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	.00	6,116.40	59,147.00	53,030.60	10.3
220-490-6152	.00	1,821.00	5,000.00	3,179.00	36.4
220-490-6220	.00	32.93	.00	(32.93)	.0
220-490-6225	23.63	160.61	.00	(160.61)	.0
220-490-6230	18.34	62.44	.00	(62.44)	.0
220-490-6238	.00	39.07	300.00	260.93	13.0
220-490-6420	15.34	224.41	500.00	275.59	44.9
220-490-6425	23.98	177.99	500.00	322.01	35.6
220-490-6430	10.27	60.30	300.00	239.70	20.1
220-490-6435	.00	.00	300.00	300.00	.0
220-490-6524	.00	2,897.40	8,190.00	5,292.60	35.4
220-490-6525	.00	917.28	1,061.00	143.72	86.5
	<u>1,142.71</u>	<u>14,635.26</u>	<u>77,628.00</u>	<u>62,992.74</u>	<u>18.9</u>
<u>TOTAL MATERIALS & SERVICES</u>					
 <u>TOTAL NON-DEPARTMENTAL</u>					
	<u>2,191.31</u>	<u>25,222.47</u>	<u>93,093.00</u>	<u>67,870.53</u>	<u>27.1</u>

OTHER REQUIREMENTS

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
220-900-9590 CONTINGENCY	.00	.00	55,015.00	55,015.00	.0
220-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	4,980.00	4,980.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	59,995.00	59,995.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	59,995.00	59,995.00	.0
TOTAL FUND EXPENDITURES	2,191.31	25,222.47	153,088.00	127,865.53	16.5
NET REVENUE OVER EXPENDITURES	(2,149.80)	(19,623.97)	(65,935.00)	(46,311.03)	(29.8)

CITY OF LOWELL
BALANCE SHEET
FEBRUARY 29, 2024

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	58,106.02	
230-1115	CASH IN BANK - LGIP	143,678.69	
230-1510	ACCOUNTS RECEIVABLE	44,887.05	
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		2,672,080.43

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,572.06	
230-2210	PAYROLL TAXES PAYABLE	1,649.10	
230-2245	HEALTH INSURANCE PAYABLE	2,453.69	
230-2250	RETIREMENT PAYABLE	1,448.73	
230-2255	DEFERRED COMP PAYABLE	192.35	
230-2520	UTILITY DEPOSITS	41,800.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	992,440.97	
	TOTAL LIABILITIES		1,044,666.90

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	157,427.18	
	BALANCE - CURRENT DATE	157,427.18	
	TOTAL FUND EQUITY		1,627,413.53
	TOTAL LIABILITIES AND EQUITY		2,672,080.43

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	483.34	1,133.12	273.00	(860.12)	415.1
TOTAL INVESTMENT EARNINGS	483.34	1,133.12	273.00	(860.12)	415.1
<u>OPERATING GRANTS</u>					
230-325-4151 WATER - OPERATING GRANTS	.00	1,699.00	.00	(1,699.00)	.0
TOTAL OPERATING GRANTS	.00	1,699.00	.00	(1,699.00)	.0
<u>CAPITAL GRANTS</u>					
230-328-4162 WATER - CAPITAL GRANTS	.00	.00	306,420.00	306,420.00	.0
TOTAL CAPITAL GRANTS	.00	.00	306,420.00	306,420.00	.0
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	.00	.00	3,750.00	3,750.00	.0
TOTAL LICENSES & PERMITS	.00	.00	3,750.00	3,750.00	.0
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	36,907.09	417,172.45	527,651.00	110,478.55	79.1
230-340-4426 BULK WATER SALES	.00	15,176.34	.00	(15,176.34)	.0
230-340-4435 FIRE HYDRANT FEE	403.97	3,557.27	4,595.00	1,037.73	77.4
230-340-4440 BACKFLOW TESTING	.00	.00	1,500.00	1,500.00	.0
TOTAL CHARGES FOR SERVICE	37,311.06	435,906.06	533,746.00	97,839.94	81.7
<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	252.50	2,312.50	3,270.00	957.50	70.7
230-385-4895 MISCELLANEOUS REVENUE	.00	4,488.22	1,500.00	(2,988.22)	299.2
TOTAL MISELLANEOUS REVENUE	252.50	6,800.72	4,770.00	(2,030.72)	142.6

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN</u>						
230-390-4940	TRANSFER FROM SEWER FUND	.00	.00	30,000.00	30,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	30,000.00	30,000.00	.0
	TOTAL FUND REVENUE	38,046.90	445,538.90	948,959.00	503,420.10	47.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110 CITY ADMINISTRATOR	2,101.36	17,826.03	25,336.00	7,509.97	70.4
230-490-5114 CITY CLERK	1,595.06	13,531.05	19,141.00	5,609.95	70.7
230-490-5150 PUBLIC WORKS DIRECTOR	2,766.74	29,627.90	39,351.00	9,723.10	75.3
230-490-5152 UTILITY WORKER I	3,471.20	29,039.74	41,654.00	12,614.26	69.7
230-490-5156 TEMPORARY/ SEASONAL	.00	388.80	861.00	472.20	45.2
230-490-5158 MAINTENANCE WORKER I	227.51	1,970.51	3,459.00	1,488.49	57.0
230-490-5220 OVERTIME	495.64	6,127.54	8,022.00	1,894.46	76.4
230-490-5315 SOCIAL SECURITY/MEDICARE	815.30	7,536.11	10,545.00	3,008.89	71.5
230-490-5320 WORKER'S COMP	3.28	2,280.10	3,848.00	1,567.90	59.3
230-490-5350 UNEMPLOYMENT	.00	.00	8,340.00	8,340.00	.0
230-490-5410 HEALTH INSURANCE	2,439.63	26,699.15	35,915.00	9,215.85	74.3
230-490-5450 PUBLIC EMPLOYEES RETIREMENT	2,219.15	20,743.27	34,538.00	13,794.73	60.1
TOTAL PERSONAL SERVICES	16,134.87	155,770.20	231,010.00	75,239.80	67.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	62.50	1,581.25	6,206.00	4,624.75	25.5
230-490-6112	.00	58.27	.00	(58.27)	.0
230-490-6114	5,193.25	10,720.25	8,894.00	(1,826.25)	120.5
230-490-6116	.00	5,858.50	23,482.00	17,623.50	25.0
230-490-6122	.00	.00	7,908.00	7,908.00	.0
230-490-6128	.00	218.94	2,501.00	2,282.06	8.8
230-490-6210	.00	14,381.31	12,276.00	(2,105.31)	117.2
230-490-6220	500.20	1,418.05	4,525.00	3,106.95	31.3
230-490-6225	414.41	3,632.41	.00	(3,632.41)	.0
230-490-6230	198.35	516.88	1,250.00	733.12	41.4
230-490-6234	.00	358.54	.00	(358.54)	.0
230-490-6238	365.97	3,293.43	6,900.00	3,606.57	47.7
230-490-6240	.00	447.99	2,270.00	1,822.01	19.7
230-490-6245	119.00	1,107.17	.00	(1,107.17)	.0
230-490-6290	.00	345.48	1,500.00	1,154.52	23.0
230-490-6320	.00	.00	5,500.00	5,500.00	.0
230-490-6324	(4,367.61)	6,922.54	15,550.00	8,627.46	44.5
230-490-6330	1,723.42	14,127.72	20,000.00	5,872.28	70.6
230-490-6334	699.95	786.61	8,000.00	7,213.39	9.8
230-490-6420	53.44	543.52	1,680.00	1,136.48	32.4
230-490-6425	68.51	546.71	1,180.00	633.29	46.3
230-490-6430	1,359.21	12,476.22	19,930.00	7,453.78	62.6
230-490-6435	155.45	539.11	1,090.00	550.89	49.5
230-490-6440	541.40	2,377.99	3,800.00	1,422.01	62.6
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	393.43	3,882.99	7,250.00	3,367.01	53.6
230-490-6750	6,788.81	22,344.50	22,100.00	(244.50)	101.1
230-490-6755	610.70	1,963.30	4,200.00	2,236.70	46.8
230-490-6758	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	14,880.39	110,546.04	195,312.00	84,765.96	56.6
TOTAL NON-DEPARTMENTAL	31,015.26	266,316.24	426,322.00	160,005.76	62.5
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	.00	.00	100,000.00	100,000.00	.0
230-700-8540	306.42	2,836.42	316,420.00	313,583.58	.9
TOTAL CAPITAL OUTLAY	306.42	2,836.42	416,420.00	413,583.58	.7
TOTAL CAPITAL OUTLAY	306.42	2,836.42	416,420.00	413,583.58	.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
230-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	5,218.17	5,219.00	.83 100.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	17,939.00	17,939.00 .0
230-800-7125	LOAN PRINCIPAL - L21001	.00	7,811.33	7,812.00	.67 100.0
230-800-7126	LOAN PRINCIPAL - SEWER FUND	.00	.00	11,932.00	11,932.00 .0
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	21,442.00	21,442.00 .0
230-800-7525	LOAN INTEREST - L21001	.00	3,725.23	3,726.00	.77 100.0
230-800-7526	LOAN INTEREST - SEWER FUND	.00	.00	5,600.00	5,600.00 .0
TOTAL DEBT SERVICES		.00	18,959.06	75,875.00	56,915.94 25.0
TOTAL DEBT SERVICE		.00	18,959.06	75,875.00	56,915.94 25.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
230-900-9140	TRANSFER TO SEWER FUND	.00	.00	20,342.00	20,342.00 .0
230-900-9590	CONTINGENCY	.00	.00	20,000.00	20,000.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	40,342.00	40,342.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	40,342.00	40,342.00 .0
TOTAL FUND EXPENDITURES		31,321.68	288,111.72	958,959.00	670,847.28 30.0
NET REVENUE OVER EXPENDITURES		6,725.22	157,427.18	(10,000.00)	(167,427.18) 1574.3

CITY OF LOWELL
BALANCE SHEET
FEBRUARY 29, 2024

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	56,157.77	
240-1115	CASH IN BANK - LGIP	214,513.99	
240-1510	ACCOUNTS RECEIVABLE	41,155.27	
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		2,277,090.64

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,572.05	
240-2210	PAYROLL TAXES PAYABLE	1,649.12	
240-2245	HEALTH INSURANCE PAYABLE	2,453.69	
240-2250	RETIREMENT PAYABLE	1,448.70	
240-2255	DEFERRED COMP PAYABLE	192.35	
240-2750	LONG TERM DEBT	481,238.21	
	TOTAL LIABILITIES		490,554.12

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	70,092.25	
	BALANCE - CURRENT DATE	70,092.25	
	TOTAL FUND EQUITY		1,786,536.52
	TOTAL LIABILITIES AND EQUITY		2,277,090.64

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	771.22	3,859.50	1,000.00	(2,859.50)	386.0
TOTAL INVESTMENT EARNINGS	771.22	3,859.50	1,000.00	(2,859.50)	386.0
<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	39,761.31	349,903.49	483,366.00	133,462.51	72.4
240-340-4426 BULK GREY WATER DISPOSAL	.00	40,706.50	.00	(40,706.50)	.0
TOTAL CHARGES FOR SERVICE	39,761.31	390,609.99	483,366.00	92,756.01	80.8
<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	247.50	2,152.50	1,500.00	(652.50)	143.5
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	247.50	2,152.50	2,000.00	(152.50)	107.6
<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 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	40,780.03	397,354.99	673,641.00	276,286.01	59.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	2,101.36	17,826.03	25,336.00	7,509.97	70.4
240-490-5114	1,595.06	13,531.05	19,141.00	5,609.95	70.7
240-490-5150	2,766.74	29,627.90	39,351.00	9,723.10	75.3
240-490-5152	3,471.20	29,039.72	41,654.00	12,614.28	69.7
240-490-5156	.00	388.80	861.00	472.20	45.2
240-490-5158	227.51	1,970.51	3,459.00	1,488.49	57.0
240-490-5220	495.64	6,127.55	8,022.00	1,894.45	76.4
240-490-5315	815.29	7,536.00	10,545.00	3,009.00	71.5
240-490-5320	3.29	2,280.14	3,865.00	1,584.86	59.0
240-490-5350	.00	.00	8,340.00	8,340.00	.0
240-490-5410	2,439.64	26,699.10	35,915.00	9,215.90	74.3
240-490-5450	2,252.96	20,743.09	34,511.00	13,767.91	60.1
	<u>16,168.69</u>	<u>155,769.89</u>	<u>231,000.00</u>	<u>75,230.11</u>	<u>67.4</u>

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	AUDITING	62.50	2,831.25	6,206.00	3,374.75 45.6
240-490-6112	LEGAL SERVICES	(287.45)	.00	.00	.00 .0
240-490-6114	FINANCIAL SERVICES	5,193.25	9,197.25	8,894.00	(303.25) 103.4
240-490-6116	ENGINEERING SERVICES	.00	17,071.50	18,009.00	937.50 94.8
240-490-6122	IT SERVICES	.00	.00	6,000.00	6,000.00 .0
240-490-6128	OTHER CONTRACT SERVICES	.00	1,693.93	4,701.00	3,007.07 36.0
240-490-6210	INSURANCE & BONDS	.00	13,031.90	11,672.00	(1,359.90) 111.7
240-490-6220	POSTAGE, PRINTING, PUBLICATION	.00	917.83	2,700.00	1,782.17 34.0
240-490-6225	SOFTWARE & SUBSCRIPTIONS	414.41	2,845.71	.00	(2,845.71) .0
240-490-6230	OFFICE SUPPLIES/EQUIPMENT	198.34	516.87	750.00	233.13 68.9
240-490-6238	BANK SERVICE CHARGES	382.65	2,818.26	4,000.00	1,181.74 70.5
240-490-6240	TRAVEL & TRAINING	288.00	1,093.00	2,770.00	1,677.00 39.5
240-490-6245	MEMBERSHIPS & DUES	119.00	132.18	.00	(132.18) .0
240-490-6290	MISCELLANEOUS	.00	.00	500.00	500.00 .0
240-490-6320	BUILDING REPAIR & MAINTENANCE	.00	.00	5,000.00	5,000.00 .0
240-490-6324	EQUIPMENT REPAIR & MAINTENANCE	1,033.03	1,915.49	9,300.00	7,384.51 20.6
240-490-6330	OTHER REPAIR & MAINTENANCE	500.00	13,598.93	15,000.00	1,401.07 90.7
240-490-6334	NON-CAPITALIZED ASSETS	1,455.85	1,542.50	12,000.00	10,457.50 12.9
240-490-6420	WATER SERVICES	908.17	7,733.36	11,256.00	3,522.64 68.7
240-490-6425	SEWER SERVICES	616.59	4,920.39	8,860.00	3,939.61 55.5
240-490-6430	ELECTRICITY SERVICES	2,196.54	16,531.51	25,500.00	8,968.49 64.8
240-490-6435	INTERNET SERVICES	284.91	1,130.69	1,660.00	529.31 68.1
240-490-6440	TELEPHONE SERVICES	243.59	919.83	3,225.00	2,305.17 28.5
240-490-6445	REFUSE SERVICES	.00	96.36	9,600.00	9,503.64 1.0
240-490-6520	PERMITS	.00	.00	4,300.00	4,300.00 .0
240-490-6710	GAS & OIL	71.88	1,177.53	3,150.00	1,972.47 37.4
240-490-6712	OPERATIONS & SUPPLIES	1,789.20	6,457.66	2,100.00	(4,357.66) 307.5
240-490-6750	CHEMICALS & LAB SUPPLIES	10,375.40	16,434.59	22,315.00	5,880.41 73.7
240-490-6755	WATER/SEWER ANALYSIS	3,128.40	9,453.60	17,220.00	7,766.40 54.9
240-490-6758	WATER/SEWER CONNECTION EXPENDI	.00	.00	2,500.00	2,500.00 .0
	TOTAL MATERIALS & SERVICES	28,974.26	134,062.12	219,188.00	85,125.88 61.2
	TOTAL NON-DEPARTMENTAL	45,142.95	289,832.01	450,188.00	160,355.99 64.4
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	BUILDINGS & FACILITIES	.00	.00	5,000.00	5,000.00 .0
240-700-8550	SEWER SYSTEMS	.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 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL - G02002	.00	23,981.00	23,981.00	.00 100.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	5,218.17	5,219.00	.83 100.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	.00	.00	7,172.00	7,172.00 .0
240-800-7510	LOAN INTEREST - G02002	.00	6,027.23	6,028.00	.77 100.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	2,204.33	2,205.00	.67 100.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,573.00	8,573.00 .0
TOTAL DEBT SERVICES		.00	37,430.73	53,178.00	15,747.27 70.4
TOTAL DEBT SERVICE		.00	37,430.73	53,178.00	15,747.27 70.4
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
240-900-9130	TRANSFER TO WATER FUND	.00	.00	30,000.00	30,000.00 .0
240-900-9590	CONTINGENCY	.00	.00	77,425.00	77,425.00 .0
240-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	39,157.00	39,157.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	146,582.00	146,582.00 .0
TOTAL OTHER REQUIREMENTS		.00	.00	146,582.00	146,582.00 .0
TOTAL FUND EXPENDITURES		45,142.95	327,262.74	779,948.00	452,685.26 42.0
NET REVENUE OVER EXPENDITURES		(4,362.92)	70,092.25	(106,307.00)	(176,399.25) 65.9

CITY OF LOWELL
BALANCE SHEET
FEBRUARY 29, 2024

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	52,528.56	
312-1115	CASH IN BANK - LGIP	99,734.39	
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		2,086,729.90

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	396.24	
312-2210	PAYROLL TAXES PAYABLE	192.99	
312-2245	HEALTH INSURANCE PAYABLE	238.06	
312-2250	RETIREMENT PAYABLE	163.66	
312-2255	DEFERRED COMP PAYABLE	23.30	
312-2750	LONG TERM DEBT	76,252.54	
	TOTAL LIABILITIES		77,266.79

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	20,444.84	
	BALANCE - CURRENT DATE	20,444.84	
	TOTAL FUND EQUITY		2,009,463.11
	TOTAL LIABILITIES AND EQUITY		2,086,729.90

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	365.65	2,161.19	200.00	(1,961.19)	1080.6
TOTAL INVESTMENT EARNINGS	365.65	2,161.19	200.00	(1,961.19)	1080.6
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE HWY STREET TAX	8,573.52	66,517.87	80,000.00	13,482.13	83.2
TOTAL INTERGOVERNMENTAL	8,573.52	66,517.87	80,000.00	13,482.13	83.2
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	.00	.00	104.00	104.00	.0
TOTAL SDC REVENUE	.00	.00	104.00	104.00	.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
312-360-4225 LOAN PROCEEDS	.00	.00	270,000.00	270,000.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	270,000.00	270,000.00	.0
TOTAL FUND REVENUE	8,939.17	68,679.06	350,304.00	281,624.94	19.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110	396.48	3,363.38	4,780.00	1,416.62	70.4
312-490-5150	337.40	3,613.10	4,799.00	1,185.90	75.3
312-490-5152	408.36	3,416.48	4,900.00	1,483.52	69.7
312-490-5156	.00	777.60	1,722.00	944.40	45.2
312-490-5220	58.32	716.13	922.00	205.87	77.7
312-490-5315	91.83	909.57	1,311.00	401.43	69.4
312-490-5320	.32	597.25	721.00	123.75	82.8
312-490-5350	.00	.00	1,038.00	1,038.00	.0
312-490-5410	237.62	2,588.08	3,477.00	888.92	74.4
312-490-5450	253.82	2,348.45	4,290.00	1,941.55	54.7
TOTAL PERSONAL SERVICES	1,784.15	18,330.04	27,960.00	9,629.96	65.6
<u>MATERIALS & SERVICES</u>					
312-490-6110	12.50	566.25	1,035.00	468.75	54.7
312-490-6112	(2,586.96)	9,200.00	.00	(9,200.00)	.0
312-490-6114	1,038.65	2,508.05	3,558.00	1,049.95	70.5
312-490-6116	.00	(7,400.00)	19,147.00	26,547.00	(38.7)
312-490-6122	.00	.00	220.00	220.00	.0
312-490-6128	500.00	867.18	10,000.00	9,132.82	8.7
312-490-6210	.00	4,989.87	4,263.00	(726.87)	117.1
312-490-6220	.00	1.35	.00	(1.35)	.0
312-490-6225	84.90	585.27	.00	(585.27)	.0
312-490-6230	6.03	34.30	.00	(34.30)	.0
312-490-6234	96.74	132.80	500.00	367.20	26.6
312-490-6238	.00	.00	50.00	50.00	.0
312-490-6290	.00	.00	500.00	500.00	.0
312-490-6324	.00	.00	500.00	500.00	.0
312-490-6330	25.00	5,062.49	10,000.00	4,937.51	50.6
312-490-6334	.00	.00	2,500.00	2,500.00	.0
312-490-6430	992.06	7,878.02	14,800.00	6,921.98	53.2
312-490-6720	.00	.00	1,500.00	1,500.00	.0
312-490-6724	113.04	307.04	1,000.00	692.96	30.7
TOTAL MATERIALS & SERVICES	281.96	24,732.62	69,573.00	44,840.38	35.6
TOTAL NON-DEPARTMENTAL	2,066.11	43,062.66	97,533.00	54,470.34	44.2
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
312-700-8530 STREET IMPROVEMENTS	.00	.00	270,000.00	270,000.00	.0
312-700-8532 SIGNAGE	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
312-800-7125 LOAN PRINCIPAL - L21001	.00	3,501.63	3,541.00	39.37	98.9
312-800-7525 LOAN INTEREST - L21001	.00	1,669.93	1,670.00	.07	100.0
TOTAL DEBT SERVICES	.00	5,171.56	5,211.00	39.44	99.2
TOTAL DEBT SERVICE	.00	5,171.56	5,211.00	39.44	99.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	97,177.00	97,177.00	.0
312-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	8,796.00	8,796.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	105,973.00	105,973.00	.0
TOTAL FUND EXPENDITURES	2,066.11	48,234.22	483,717.00	435,482.78	10.0
NET REVENUE OVER EXPENDITURES	6,873.06	20,444.84	(133,413.00)	(153,857.84)	15.3

CITY OF LOWELL
 BALANCE SHEET
 FEBRUARY 29, 2024

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		8,989.79	
	TOTAL ASSETS			8,989.79

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,758.71	
	REVENUE OVER EXPENDITURES - YTD	(4,768.92)		
	BALANCE - CURRENT DATE		(4,768.92)	
	TOTAL FUND EQUITY			8,989.79
	TOTAL LIABILITIES AND EQUITY			8,989.79

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.14	1.25	10.00	8.75	12.5
TOTAL INVESTMENT EARNINGS	.14	1.25	10.00	8.75	12.5
<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	1,500.00	1,500.00	330.00	(1,170.00)	454.6
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	.00	95.00	95.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	1,500.00	4,142.19	2,960.00	(1,182.19)	139.9
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	.00	115.00	110.00	(5.00)	104.6
TOTAL MISCELLANEOUS REVENUE	.00	115.00	110.00	(5.00)	104.6
<u>TRANSFER FROM GENERAL FUND</u>					
314-390-4910 TRANSFER FROM GENERAL FUND	.00	.00	5,000.00	5,000.00	.0
TOTAL SOURCE 390	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	1,500.14	4,809.44	8,080.00	3,270.56	59.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	1,044.00	1,000.00	(44.00)	104.4
314-490-6122	35.16	35.16	700.00	664.84	5.0
314-490-6220	.00	.00	100.00	100.00	.0
314-490-6225	27.57	193.01	.00	(193.01)	.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	640.00	1,000.00	360.00	64.0
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	142.73	9,578.36	16,350.00	6,771.64	58.6
TOTAL NON-DEPARTMENTAL	142.73	9,578.36	16,350.00	6,771.64	58.6
<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	142.73	9,578.36	18,123.00	8,544.64	52.9
NET REVENUE OVER EXPENDITURES	1,357.41	(4,768.92)	(10,043.00)	(5,274.08)	(47.5)

CITY OF LOWELL
 BALANCE SHEET
 FEBRUARY 29, 2024

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	13,491.81	
410-1115	CASH IN BANK - LGIP	94,100.40	
	TOTAL ASSETS		<u>107,592.21</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	105,231.59	
	REVENUE OVER EXPENDITURES - YTD	2,360.62	
	BALANCE - CURRENT DATE	2,360.62	
	TOTAL FUND EQUITY		<u>107,592.21</u>
	TOTAL LIABILITIES AND EQUITY		<u>107,592.21</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
410-315-4125	INTEREST EARNED	382.59	2,360.62	200.00	(2,160.62)	1180.3
	TOTAL INVESTMENT EARNINGS	382.59	2,360.62	200.00	(2,160.62)	1180.3
<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	382.59	2,360.62	1,204.00	(1,156.62)	196.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>CAPITAL OUTLAY</u>						
<u>CAPITAL OUTLAY</u>						
410-700-8520	PARKS IMPROVEMENTS	.00	.00	93,275.00	93,275.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	93,275.00	93,275.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	93,275.00	93,275.00	.0
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
410-900-9895	RESERVED FOR FUTURE USE - PARK	.00	.00	8,443.00	8,443.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	8,443.00	8,443.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	8,443.00	8,443.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	101,718.00	101,718.00	.0
	NET REVENUE OVER EXPENDITURES	382.59	2,360.62	(100,514.00)	(102,874.62)	2.4

CITY OF LOWELL
 BALANCE SHEET
 FEBRUARY 29, 2024

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	14,080.16	
412-1115	CASH IN BANK - LGIP	69,569.92	
	TOTAL ASSETS		<u>83,650.08</u>

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	81,857.73	
	REVENUE OVER EXPENDITURES - YTD	1,792.35	
	BALANCE - CURRENT DATE	1,792.35	
	TOTAL FUND EQUITY		<u>83,650.08</u>
	TOTAL LIABILITIES AND EQUITY		<u>83,650.08</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	282.92	1,792.35	150.00	(1,642.35)	1194.9
TOTAL INVESTMENT EARNINGS	282.92	1,792.35	150.00	(1,642.35)	1194.9
<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	282.92	1,792.35	742.00	(1,050.35)	241.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	64,838.00	64,838.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	64,838.00	64,838.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	64,838.00	64,838.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
412-900-9898 RESERVED FOR FUTURE USE - STRE	.00	.00	5,869.00	5,869.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	5,869.00	5,869.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	5,869.00	5,869.00	.0
TOTAL FUND EXPENDITURES	.00	.00	70,707.00	70,707.00	.0
NET REVENUE OVER EXPENDITURES	282.92	1,792.35	(69,965.00)	(71,757.35)	2.6

CITY OF LOWELL
 BALANCE SHEET
 FEBRUARY 29, 2024

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	16,676.17	
430-1115	CASH IN BANK - LGIP	433,386.38	
	TOTAL ASSETS		450,062.55

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	438,834.75	
	REVENUE OVER EXPENDITURES - YTD	11,227.80	
	BALANCE - CURRENT DATE	11,227.80	
	TOTAL FUND EQUITY		450,062.55
	TOTAL LIABILITIES AND EQUITY		450,062.55

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
430-315-4125 INTEREST EARNED	1,761.28	11,467.80	500.00	(10,967.80)	2293.6
TOTAL INVESTMENT EARNINGS	1,761.28	11,467.80	500.00	(10,967.80)	2293.6
<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	1,761.28	11,467.80	75,148.00	63,680.20	15.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
430-490-6128 OTHER CONTRACT SERVICES	.00	240.00	.00	(240.00)	.0
TOTAL MATERIALS & SERVICES	.00	240.00	.00	(240.00)	.0
TOTAL NON-DEPARTMENTAL	.00	240.00	.00	(240.00)	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	390,473.00	390,473.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
430-900-9893 RESERVED FOR FUTURE USE - WATE	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	35,047.00	35,047.00	.0
TOTAL FUND EXPENDITURES	.00	240.00	425,520.00	425,280.00	.1
NET REVENUE OVER EXPENDITURES	1,761.28	11,227.80	(350,372.00)	(361,599.80)	3.2

CITY OF LOWELL
 BALANCE SHEET
 FEBRUARY 29, 2024

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	18,016.05	
440-1115	CASH IN BANK - LGIP	72,657.65	
	TOTAL ASSETS		<u>90,673.70</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	140,993.01	
	REVENUE OVER EXPENDITURES - YTD	(50,319.31)	
	BALANCE - CURRENT DATE	(50,319.31)	
	TOTAL FUND EQUITY		<u>90,673.70</u>
	TOTAL LIABILITIES AND EQUITY		<u>90,673.70</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
440-315-4125 INTEREST EARNED	336.00	2,491.71	500.00	(1,991.71)	498.3
TOTAL INVESTMENT EARNINGS	336.00	2,491.71	500.00	(1,991.71)	498.3
<u>SDC REVENUE</u>					
440-345-4540 SEWER SDC	.00	1,071.00	1,071.00	.00	100.0
TOTAL SDC REVENUE	.00	1,071.00	1,071.00	.00	100.0
TOTAL FUND REVENUE	336.00	3,562.71	1,571.00	(1,991.71)	226.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	.00	53,882.02	62,000.00	8,117.98	86.9
TOTAL MATERIALS & SERVICES	.00	53,882.02	62,000.00	8,117.98	86.9
TOTAL NON-DEPARTMENTAL	.00	53,882.02	62,000.00	8,117.98	86.9
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	52,941.00	52,941.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	52,941.00	52,941.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	52,941.00	52,941.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
440-900-9897 RESERVED FOR FUTURE USE - SEWE	.00	.00	4,792.00	4,792.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,792.00	4,792.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,792.00	4,792.00	.0
TOTAL FUND EXPENDITURES	.00	53,882.02	119,733.00	65,850.98	45.0
NET REVENUE OVER EXPENDITURES	336.00	(50,319.31)	(118,162.00)	(67,842.69)	(42.6)

CITY OF LOWELL
 BALANCE SHEET
 FEBRUARY 29, 2024

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	5,520.05	
445-1115	CASH IN BANK - LGIP	81,684.55	
	TOTAL ASSETS		<u>87,204.60</u>

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	85,325.00	
	REVENUE OVER EXPENDITURES - YTD	1,879.60	
	BALANCE - CURRENT DATE	1,879.60	
	TOTAL FUND EQUITY		<u>87,204.60</u>
	TOTAL LIABILITIES AND EQUITY		<u>87,204.60</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	311.77	1,879.60	200.00	(1,679.60)	939.8
TOTAL INVESTMENT EARNINGS	311.77	1,879.60	200.00	(1,679.60)	939.8
<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	311.77	1,879.60	1,200.00	(679.60)	156.6

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	75,456.00	75,456.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,456.00	75,456.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,456.00	75,456.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
445-900-9897 RESERVED FOR FUTURE USE-STORM	.00	.00	6,921.00	6,921.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	6,921.00	6,921.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	6,921.00	6,921.00	.0
TOTAL FUND EXPENDITURES	.00	.00	82,377.00	82,377.00	.0
NET REVENUE OVER EXPENDITURES	311.77	1,879.60	(81,177.00)	(83,056.60)	2.3

CITY OF LOWELL
BALANCE SHEET
FEBRUARY 29, 2024

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,403.45	
520-1115	CASH IN BANK - LGIP	31,968.58	
	TOTAL ASSETS		41,372.03

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	40,351.72	
	REVENUE OVER EXPENDITURES - YTD	1,020.31	
	BALANCE - CURRENT DATE	1,020.31	
	TOTAL FUND EQUITY		41,372.03
	TOTAL LIABILITIES AND EQUITY		41,372.03

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	130.06	1,020.31	500.00	(520.31)	204.1
	TOTAL INVESTMENT EARNINGS	130.06	1,020.31	500.00	(520.31)	204.1
	TOTAL FUND REVENUE	130.06	1,020.31	500.00	(520.31)	204.1

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	40,507.00	40,507.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,507.00	40,507.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	40,507.00	40,507.00	.0
TOTAL FUND EXPENDITURES	.00	.00	40,507.00	40,507.00	.0
NET REVENUE OVER EXPENDITURES	130.06	1,020.31	(40,007.00)	(41,027.31)	2.6

CITY OF LOWELL
 BALANCE SHEET
 FEBRUARY 29, 2024

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,755.09	
521-1115	CASH IN BANK - LGIP	10,656.16	
	TOTAL ASSETS		16,411.25

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,070.81	
	REVENUE OVER EXPENDITURES - YTD	340.44	
	BALANCE - CURRENT DATE	340.44	
	TOTAL FUND EQUITY		16,411.25
	TOTAL LIABILITIES AND EQUITY		16,411.25

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
521-315-4125 INTEREST EARNED	43.40	340.44	200.00	(140.44)	170.2
TOTAL INVESTMENT EARNINGS	43.40	340.44	200.00	(140.44)	170.2
TOTAL FUND REVENUE	43.40	340.44	200.00	(140.44)	170.2

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	16,222.00	16,222.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	16,222.00	16,222.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	16,222.00	16,222.00	.0
TOTAL FUND EXPENDITURES	.00	.00	16,222.00	16,222.00	.0
NET REVENUE OVER EXPENDITURES	43.40	340.44	(16,022.00)	(16,362.44)	2.1



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

To: Mayor Bennett and City Council
From: Jeremy Caudle, City Administrator
Date: Friday, March 15, 2024
Re: Administrator's report for March

MEMO

This report covers activities since the February 20, 2024 regular meeting.

FY 24/25 budget

- As reported at the last meeting, my focus over the next few weeks must be on completing the FY 24/25 budget. I am a few weeks behind, and I do not yet have a timeline on scheduling the first Budget Committee meeting, though it will likely occur in late April or early May.

Covered bridge discussion

- On February 20, officials from Lane County Public Works met with the Public Works Director and I at City Hall. We discussed the steps necessary to negotiate a new intergovernmental agreement regarding the covered bridge. The first step is to complete an inspection of the bridge. They requested that the city complete the inspection, and they recommended several companies that can do the inspection. Afterwards, it is anticipated that we will begin negotiations on cost sharing as part of the intergovernmental agreement renewal process. I have decided to postpone further action on this until after the budget process, and staff communicated this to Lane County.

PLC/SCADA project

- Following the February 29 special meeting, I signed the work order with TAG, and they have started the PLC/SCADA upgrade project.

Emergency Community Water Assistance Grant

- On February 29, the Public Works Director, City Engineer, and I met with numerous officials from the USACE. The topic of discussion was their permitting processes for the ECWAG grant. Cultural resources studies, wetland delineation, environmental review, and real estate review will all be required. Following the meeting, I asked our USDA representative if the grant will pay for the costs of those studies, and she responded, "Yes." It is unlikely that we'll complete the water treatment plant retrofits prior to the next

drawdown. However, it's likely we will have made progress on the permitting that's going to be involved. Our deadline to apply for the grant is June 1.

Election ballot box relocation

- On March 15, I met with the Lane County Clerk about relocating the ballot drop box to the new City Hall.

Development activities

- At their February 21 meeting, the Planning Commission voted to recommend denial of a rezoning request for land use application #2022-03. The following day, the applicant withdrew the application. As such, no further action from the City Council was needed on this application, and the Planning Commission's denial stands.
- At their March 6 meeting, the Planning Commission approved two variance requests for land use applications 2024-01 and -03. This is for the multi-family development off of Hyland Lane. The Planning Commission granted the applicant's request to take access off of Hyland Lane, as opposed to the alleyway. They also granted the applicant's request to reduce the development's façade transparency from 40% to 15%. The applicant's site plan application is incomplete, and they are working on it. On another note, the city's wetlands inventory map shows that a probable wetland exists on the site of the proposed parking lot. I submitted a wetland use notice to the Department of State Lands. Their response was that a wetland delineation will be required prior to development.
- I've had several conversations with the Lowell School District's architect on the weight-room expansion on completing the conditions of approval for that project. I issued a temporary certificate of occupancy, which outlined the steps remaining to fulfill the conditions of approval in their land use application.

February financial summary

- Across all funds, investment revenue is at 647.13% of budget. We budgeted investment revenues at \$4,995 and have received \$32,324. This is due to staff maintaining a lower balance in our bank account and keeping a higher balance in our investment pool with LGIP. Most of the interest received is recorded in the SDC funds, as those funds have higher cash balances than the other funds.
- Property tax revenue collections are at 104.05% of budget--\$189,765 year-to-date.
- For the Water Fund and Sewer Fund, charges for services are ahead of projections. We budgeted a combined \$1.017 million in both funds for charges for services and have received \$826,000+ with 66.58% of the fiscal year having elapsed. Higher than projected sales have contributed to this in the Water Fund.
- Total revenues across all funds are on track at 66.83% of budget. This excludes transfers in, capital asset disposal, and loan proceeds.

- Across all funds, expenditures are at 52.69% of budget, excluding transfers out and certain capital improvements items that we know aren't going to happen this fiscal year.
- In the General Fund, personal services and materials and services are at around 64% and 65% of budget across all departments.
- Certain accounts in the General Fund are already over budget. The table below shows General Fund account titles (across all departments) that are over budget.

Account title	FY 23/24 Amended	FY 23/24 YTD	% YTD
State Ethics Commission	575.00	946.00	164.52%
Materials & Collections	6,000.00	9,822.00	163.70%
Copier Contract	1,200.00	1,784.00	148.67%
Insurance & Bonds	4,399.00	6,313.00	143.51%
Financial Services	14,231.00	17,152.00	120.53%
Legal Services	40,741.00	47,058.00	115.51%
Worker's Comp	3,308.00	3,715.00	112.30%

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

For the Period Ending: **2/29/2024**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
Revenues					
310 Property Taxes	831.56	189,764.54	182,370.00	(7,394.54)	104.05
315 Interest Earned	851.62	3,768.47	1,252.00	(2,516.47)	301.00
320 Intergovernmental Revenue	6,901.18	30,278.93	38,660.00	8,381.07	78.32
325 Operating Grants	-	24,624.00	27,395.00	2,771.00	89.89
328 Capital Grants	-	-	4,200.00	4,200.00	0.00
330 Franchise Fees	3,004.62	42,211.37	68,500.00	26,288.63	61.62
335 Licenses & Permits	169.00	24,661.30	41,850.00	17,188.70	58.93
340 Charges for Service	109.55	3,296.81	1,360.00	(1,936.81)	242.41
345 Reimbursement SDC's	-	-	47.00	47.00	0.00
350 Fines & Forfeitures	100.00	2,820.43	5,000.00	2,179.57	56.41
360 Loan Proceeds	-	-	230,224.00	230,224.00	0.00
370 Other Revenue	600.00	711.00	3,500.00	2,789.00	20.31
375 Gain(Loss) on Sale of Fixed Assets	-	-	467,287.00	467,287.00	0.00
380 Fundraising & Event Revenue	200.00	900.00	-	(900.00)	0.00
385 Miscellaneous Revenue	-	68.13	800.00	731.87	8.52
Total Revenues	<u>12,767.53</u>	<u>323,104.98</u>	<u>1,072,445.00</u>	<u>749,340.02</u>	<u>30.13</u>
Expenditures					
410 Administration					
5000 Personal Services	3,024.57	26,863.09	41,434.00	14,570.91	64.83
6000 Materials & Services	14,191.85	91,756.65	115,469.00	23,712.35	79.46
8000 Capital Outlay	-	-	85,000.00	85,000.00	0.00
Total Administration	<u>17,216.42</u>	<u>118,619.74</u>	<u>241,903.00</u>	<u>123,283.26</u>	<u>49.04</u>
420 Parks & Recreation					
5000 Personal Services	3,495.66	35,799.61	57,978.00	22,178.39	61.75
6000 Materials & Services	1,930.23	30,504.37	41,817.00	11,312.63	72.95
8000 Capital Outlay	-	-	5,000.00	5,000.00	0.00
Total Parks & Recreation	<u>5,425.89</u>	<u>66,303.98</u>	<u>104,795.00</u>	<u>38,491.02</u>	<u>63.27</u>
430 Police					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	3,029.67	24,237.36	36,231.00	11,993.64	66.90
8000 Capital Outlay	-	-	-	-	0.00
Total Police	<u>3,029.67</u>	<u>24,237.36</u>	<u>36,231.00</u>	<u>11,993.64</u>	<u>66.90</u>
440 Community Development					
5000 Personal Services	847.69	8,165.96	12,157.00	3,991.04	67.17
6000 Materials & Services	25,529.58	22,848.10	67,931.00	45,082.90	33.63
8000 Capital Outlay	-	-	-	-	0.00
Total Community Development	<u>26,377.27</u>	<u>31,014.06</u>	<u>80,088.00</u>	<u>49,073.94</u>	<u>38.72</u>

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

For the Period Ending: **2/29/2024**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
450 Library					
5000 Personal Services	2,501.62	22,962.19	35,511.00	12,548.81	64.66
6000 Materials & Services	1,408.47	27,642.91	25,382.00	(2,260.91)	108.91
8000 Capital Outlay	839.09	839.09	9,200.00	8,360.91	9.12
Total Library	<u>4,749.18</u>	<u>51,444.19</u>	<u>70,093.00</u>	<u>18,648.81</u>	<u>73.39</u>
460 Code Enforcement					
5000 Personal Services	544.49	4,762.81	7,494.00	2,731.19	63.55
6000 Materials & Services	19.16	347.43	1,900.00	1,552.57	18.29
8000 Capital Outlay	-	-	-	-	0.00
Total Code Enforcement	<u>563.65</u>	<u>5,110.24</u>	<u>9,394.00</u>	<u>4,283.76</u>	<u>54.40</u>
470 Tourism					
5000 Personal Services	-	-	-	-	
6000 Materials & Services	69.06	798.68	10,586.00	9,787.32	7.54
8000 Capital Outlay	-	-	-	-	0.00
Total Tourism	<u>69.06</u>	<u>798.68</u>	<u>10,586.00</u>	<u>9,787.32</u>	<u>7.54</u>
480 Municipal Court					
5000 Personal Services	870.11	7,773.36	11,781.00	4,007.64	65.98
6000 Materials & Services	73.10	2,311.84	5,112.00	2,800.16	45.22
8000 Capital Outlay	-	-	-	-	0.00
Total Municipal Court	<u>943.21</u>	<u>10,085.20</u>	<u>16,893.00</u>	<u>6,807.80</u>	<u>59.70</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>4.20</u>
900 Other Requirements					
9100 Transfers to Other Funds	-	-	81,200.00	81,200.00	0.00
9500 Contingency	-	-	130,390.00	130,390.00	0.00
9800 Ending Balance (Budgeted)	-	-	74,885.00	74,885.00	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>286,475.00</u>	<u>286,475.00</u>	<u>0.00</u>
Total General Fund Expenditures	<u>58,374.35</u>	<u>319,642.27</u>	<u>1,142,907.00</u>	<u>823,264.73</u>	<u>27.97</u>
Net Revenues over Expenditures	<u>(45,606.82)</u>	<u>3,462.71</u>	<u>(70,462.00)</u>	<u>(73,924.71)</u>	<u>(4.91)</u>

Fund summary - expenditures and revenues

As of 2/29/2024 66.58% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Expenditure	4,393,526.00	1,086,974.00	24.74%
General Fund	1,142,907.00	319,646.00	27.97%
Sewer Fund	779,948.00	327,265.00	41.96%
Water Fund	958,959.00	288,111.00	30.04%
Blackberry Jam	18,123.00	9,578.00	52.85%
Building Fund	153,088.00	25,220.00	16.47%
Street Fund	483,717.00	63,032.00	13.03%
SDC Funds	800,055.00	54,122.00	6.76%
Reserve Funds	56,729.00	0.00	0.00%
Revenue	3,221,147.00	1,267,509.00	39.35%
General Fund	1,072,445.00	323,105.00	30.13%
Sewer Fund	673,641.00	397,356.00	58.99%
Water Fund	948,959.00	445,538.00	46.95%
Blackberry Jam	8,080.00	4,809.00	59.52%
Building Fund	87,153.00	5,598.00	6.42%
Street Fund	350,304.00	68,679.00	19.61%
SDC Funds	79,865.00	21,064.00	26.37%
Reserve Funds	700.00	1,360.00	194.29%
Grand Total	7,614,673.00	2,354,483.00	30.92%

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

As of 2/29/2024 66.58% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Revenue	3,221,147.00	1,267,509.00	39.35%
Revenue	3,221,147.00	1,267,509.00	39.35%
Charges for Services	1,018,472.00	829,812.00	81.48%
Tax Revenue	182,370.00	189,765.00	104.05%
Intergovernmental Revenue	118,660.00	96,797.00	81.58%
Franchise Fees	68,500.00	42,212.00	61.62%
Investment Revenue	4,995.00	32,324.00	647.13%
Licenses & Permits	132,858.00	30,326.00	22.83%
Grant Revenue	338,015.00	26,323.00	7.79%
Miscellaneous Revenue	7,680.00	9,137.00	118.97%
Fundraising & Event Revenue	2,960.00	5,042.00	170.34%
Fines & Forfeitures	5,000.00	2,820.00	56.40%
SDC Revenue	13,536.00	1,689.00	12.48%
Other Revenue	470,787.00	1,262.00	0.27%
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	1,086,974.00	24.74%
Materials & Services	944,479.00	562,925.00	59.60%
Personal Services	671,790.00	446,785.00	66.51%
Debt Service	420,713.00	73,589.00	17.49%
Capital Outlay	1,597,603.00	3,675.00	0.23%
Contingencies	380,007.00	0.00	0.00%
Transfers Out	131,542.00	0.00	0.00%
Reserves & Ending Balances	247,392.00	0.00	0.00%
Grand Total	7,614,673.00	2,354,483.00	30.92%

Revenue summary - By fund and category

As of 2/29/2024 66.58% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
General Fund	1,072,445.00	323,105.00	30.13%
Charges for Services	1,360.00	3,297.00	242.43%
Fines & Forfeitures	5,000.00	2,820.00	56.40%
Franchise Fees	68,500.00	42,212.00	61.62%
Fundraising & Event Revenue	0.00	900.00	0.00%
Grant Revenue	31,595.00	24,624.00	77.94%
Intergovernmental Revenue	38,660.00	30,279.00	78.32%
Investment Revenue	1,252.00	3,768.00	300.96%
Licenses & Permits	41,850.00	24,661.00	58.93%
Loan Payments & Proceeds	230,224.00	0.00	0.00%
Miscellaneous Revenue	800.00	68.00	8.50%
Other Revenue	470,787.00	711.00	0.15%
Reimbursement Revenue	0.00	0.00	0.00%
SDC Revenue	47.00	0.00	0.00%
Tax Revenue	182,370.00	189,765.00	104.05%
Transfers In	0.00	0.00	0.00%
Sewer Fund	673,641.00	397,356.00	58.99%
Charges for Services	483,366.00	390,610.00	80.81%
Grant Revenue	0.00	0.00	0.00%
Investment Revenue	1,000.00	3,860.00	386.00%
Licenses & Permits	115.00	115.00	100.00%
Loan Payments & Proceeds	90,000.00	0.00	0.00%
Miscellaneous Revenue	2,000.00	2,153.00	107.65%
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	445,538.00	46.95%
Charges for Services	533,746.00	435,905.00	81.67%
Grant Revenue	306,420.00	1,699.00	0.55%
Investment Revenue	273.00	1,133.00	415.02%
Licenses & Permits	3,750.00	0.00	0.00%
Loan Payments & Proceeds	70,000.00	0.00	0.00%
Miscellaneous Revenue	4,770.00	6,801.00	142.58%
Other Revenue	0.00	0.00	0.00%

Revenue summary - By fund and category

As of 2/29/2024 66.58% 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	4,809.00	59.52%
Fundraising & Event Revenue	2,960.00	4,142.00	139.93%
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	5,598.00	6.42%
Investment Revenue	10.00	48.00	480.00%
Licenses & Permits	87,143.00	5,550.00	6.37%
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	68,679.00	19.61%
Grant Revenue	0.00	0.00	0.00%
Intergovernmental Revenue	80,000.00	66,518.00	83.15%
Investment Revenue	200.00	2,161.00	1080.50%
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	21,064.00	26.37%
Investment Revenue	1,550.00	19,993.00	1289.87%
SDC Revenue	12,767.00	1,071.00	8.39%
Transfers In	65,548.00	0.00	0.00%
Reserve Funds	700.00	1,360.00	194.29%
Investment Revenue	700.00	1,360.00	194.29%

Revenue summary - By fund and category

As of 2/29/2024 66.58% 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	1,267,509.00	39.35%

Expenditure summary - By fund and cost center

As of 2/29/2024 66.58% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
General Fund	1,142,907.00	319,646.00	27.97%
Administration	222,780.00	105,168.00	47.21%
Code Enforcement	9,394.00	5,111.00	54.41%
Community Development	80,088.00	31,013.00	38.72%
Debt Service	286,449.00	12,029.00	4.20%
Library	70,093.00	51,444.00	73.39%
Municipal Court	16,893.00	10,083.00	59.69%
Parks & Recreation	104,795.00	66,308.00	63.27%
Police	36,231.00	24,237.00	66.90%
Tourism	10,586.00	799.00	7.55%
Other Requirements	286,475.00	0.00	0.00%
Wages	19,123.00	13,454.00	70.36%
Sewer Fund	779,948.00	327,265.00	41.96%
Non-Departmental	424,852.00	272,009.00	64.02%
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%
Wages	25,336.00	17,826.00	70.36%
Water Fund	958,959.00	288,111.00	30.04%
Non-Departmental	400,986.00	248,491.00	61.97%
Capital Outlay	416,420.00	2,836.00	0.68%
Debt Service	75,875.00	18,958.00	24.99%
Other Requirements	40,342.00	0.00	0.00%
Wages	25,336.00	17,826.00	70.36%
Blackberry Jam	18,123.00	9,578.00	52.85%
Non-Departmental	15,350.00	8,534.00	55.60%
Other Requirements	1,773.00	0.00	0.00%
Contract Services	1,000.00	1,044.00	104.40%
Building Fund	153,088.00	25,220.00	16.47%
Non-Departmental	91,181.00	23,875.00	26.18%
Capital Outlay	0.00	0.00	0.00%
Other Requirements	59,995.00	0.00	0.00%

Expenditure summary - By fund and cost center

As of 2/29/2024 66.58% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
Wages	1,912.00	1,345.00	70.35%
Street Fund	483,717.00	63,032.00	13.03%
Non-Departmental	92,753.00	54,497.00	58.75%
Capital Outlay	275,000.00	0.00	0.00%
Debt Service	5,211.00	5,172.00	99.25%
Other Requirements	105,973.00	0.00	0.00%
Wages	4,780.00	3,363.00	70.36%
SDC Funds	800,055.00	54,122.00	6.76%
Non-Departmental	0.00	0.00	0.00%
Capital Outlay	676,983.00	0.00	0.00%
Other Requirements	61,072.00	0.00	0.00%
Contract Services	62,000.00	54,122.00	87.29%
Other Operational Expenses	0.00	0.00	0.00%
Reserve Funds	56,729.00	0.00	0.00%
Other Requirements	56,729.00	0.00	0.00%
Transfers Out	0.00	0.00	0.00%
Grand Total	4,393,526.00	1,086,974.00	24.74%

Expenditure summary - By fund and category

As of 2/29/2024 66.58% of fiscal year

	FY 23/24 Amended	FY 23/24 YTD	% YTD
General Fund	1,142,907.00	319,646.00	27.97%
Personal Services	166,355.00	106,327.00	63.92%
Materials & Services	304,428.00	200,451.00	65.85%
Debt Service	286,449.00	12,029.00	4.20%
Capital Outlay	99,200.00	839.00	0.85%
Contingencies	130,390.00	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	327,265.00	41.96%
Personal Services	231,000.00	155,771.00	67.43%
Materials & Services	219,188.00	134,064.00	61.16%
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	288,111.00	30.04%
Personal Services	231,010.00	155,771.00	67.43%
Materials & Services	195,312.00	110,546.00	56.60%
Debt Service	75,875.00	18,958.00	24.99%
Capital Outlay	416,420.00	2,836.00	0.68%
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	9,578.00	52.85%
Materials & Services	16,350.00	9,578.00	58.58%
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	25,220.00	16.47%
Personal Services	15,465.00	10,587.00	68.46%
Materials & Services	77,628.00	14,633.00	18.85%

Expenditure summary - By fund and category

As of 2/29/2024 66.58% 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	63,032.00	13.03%
Personal Services	27,960.00	18,329.00	65.55%
Materials & Services	69,573.00	39,531.00	56.82%
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	54,122.00	6.76%
Materials & Services	62,000.00	54,122.00	87.29%
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	1,086,974.00	24.74%



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

TO: Mayor Bennett and Council
FROM: Max Baker, Public Works Director
DATE: March 19, 2024
SUBJECT: Public Works Report

Streets and Parks

On Monday the 4th, Staff meet with a roofing Contractor to investigate the roof leak on the Stage in Rolling Rock Park. The issue is with the metal roofing transition cap allowing water to get underneath the metal roofing. The Contractor is preparing a quote to repair the issue.

Water Treatment Plant/Distribution

Water Treatment Operations are stabilizing but changing slightly day to day resulting in Staff continually performing Jar Test and chemical adjustments to maintain safe drinking water.

TAG is working on the early stages of the PLC/SCADA upgrades, this includes fabricating custom electrical cabinets and data collection.

Wastewater Treatment/Collections

Nothing new at this time.

Maggie Osgood Library

Monthly report for February 2024

Submitted by Peggy O’Kane, Library Director

Statistics as of Mar 1, 2024	Statistics for February 2024
Total Items in the catalog: 6577	Material added: 93
Total Library cards: 316	Patrons added: 37
	Total checkouts: 236
	Visits to the library: 194

February Activities

- Continued Wednesday program series.
- Trained volunteers to use digitization equipment.
- Submitted LSTA grant for Oral History Project. Letters of support included one from Representative Val Hoyle.
- Submitted preliminary budget request for FY 24/25.
- Created a wish list for books and other materials.
- Held first Library Committee Meeting. Annette Beiderwell was elected Chair.
- Finalized Donor Brick List.

Next Steps

- Continue revision of volunteer manual
- Continue work on Maggie Osgood Library Digital Repository (MOLDR)
- Hire metadata intern.
- Plan Summer Reading Program.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Ordinance
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Item title/recommended action:

1. Second reading and vote of approval for 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/ Possible action

- a. Reading of the ordinance in full or by title only.
- b. Final vote of approval of Ordinance 312. Recommended motion: "I move that the City Council adopt Ordinance 312."

Justification or background:

After the last meeting's first reading, staff discovered sections in the Lowell Development Code that would not accord with this ordinance. Those sections prohibit recreational vehicle occupancy, which Ordinance 312 allows under certain circumstances. The final version of Ordinance 312 includes 3 new sections that amends the relevant sections in the Lowell Development Code. The underlined sections in the packet indicates those changes. Chapter VIII of the City Charter states: "An ordinance enacted after being read by title alone may have no legal effect if it differs substantially from its terms as it was thus field prior to such reading, unless each section incorporating such a difference is read fully and distinctly in open council meeting as finally amended prior to being approved by the council." Therefore, these added sections must be read in full prior to the final vote.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Ordinance
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Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Notice of ordinance availability; Ordinance 312

Meeting date:	03/19/2024
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**CITY OF LOWELL, OREGON
NOTICE OF PROPOSED ORDINANCE
AND PUBLIC HEARING FOR
ORDINANCE 312**

Pursuant to Chapter VIII of the City of Lowell Charter of 1984, notice is hereby given of the availability of proposed 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.”

Proposed Ordinance 312 is available for public inspection at Lowell City Hall, 70 N. Pioneer St., Lowell, OR 97452 during normal business hours, Monday through Thursday, 8:00 am to 5:30 pm. The Lowell City Council’s public hearing and readings for Ordinance 312 will occur as follows:

- Public hearing and first reading. DATE AND TIME: March 5, 2024 at 7:00 pm. LOCATION: Lowell Fire Department, 389 N Pioneer St, Lowell, OR 97452.
- Second reading and possible vote of approval. DATE AND TIME: March 19, 2024 at 7:00 pm. LOCATION: Lowell Fire Department, 389 N Pioneer St, Lowell, OR 97452.

Interested members of the public may comment on the proposed ordinance at the public hearing or by submitting written testimony by mail at PO Box 490, Lowell OR, 97452, in person at Lowell City Hall, or by email to admin@ci.lowell.or.us. Written comments received by 4:00 pm on March 4, 2024 will be included in the record for the March 5, 2024 public hearing. Questions? Contact City Administrator Jeremy Caudle at the email address just listed or by calling (541) 937-2157.

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; REPEALING THE OFFENSE OF VAGRANCY FROM TITLE FIVE OF THE LOWELL REVISED CODE; AND UPDATING CERTAIN SECTIONS OF THE LOWELL DEVELOPMENT 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. Subsection (g) of Section 9.103 of the Lowell Land Development Code is deleted.

Section 6. Section 9.411(b)(4)(C.) of the Lowell Land Development Code is rewritten to read as follows: “Boats, trailers, detached campers, motorized dwellings, and similar recreational equipment may be stored, but not used for human habitation, **except where explicitly allowed as described elsewhere in the Lowell Revised Code.**”

Section 7. Section 9.412(b)(6)(C.) of the Lowell Land Development Code is rewritten to read as follows: “Boats, trailers, detached campers, motorized dwellings, and similar recreational equipment may be stored, but not used for human habitation, **except where explicitly allowed as described elsewhere in the Lowell Revised Code.**”

Section 8. 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:	Discussion
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Item title/recommended action:

Discussion on health and safety code enforcement issues. – Discussion/ Possible action
Council sponsor: Councilor Weathers

Justification or background:

This is placed on the agenda as a discussion and/or action item.

Budget impact:

N/A

Department or Council sponsor:

Councilor Weathers

Attachments:

N/A

Meeting date:

03/19/2024

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 828, "A resolution adopting a designated camping area in accordance with Ordinance 312." – Discussion/ Possible action

Justification or background:

This designates a camping area, in accordance with Ordinance 312. See resolution for more detail.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

N/A

Meeting date:

03/19/2024

CITY OF LOWELL, OREGON

RESOLUTION 828

A RESOLUTION APPROVING A DESIGNATED CAMPING AREA IN ACCORDANCE WITH ORDINANCE 312.

The City Council finds as follows:

- The City of Lowell recognizes the need to provide designated areas for camping within the city limits for individuals experiencing homelessness, as outlined in Ordinance 312.
- Ordinance 312 specifies a process for designating such areas within the city.
- The City of Lowell has identified a suitable location for a designated camping area as described in Attachment A.
- The designated camping area is located on the outside perimeter of the 70 N. Pioneer Street City Hall/Maggie Osgood Library campus, as situated on E. 1st St. and N. Pioneer St., between the fence and the sidewalk.

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

Section 1. The designated camping area described above and illustrated in Attachment A is hereby approved and designated as the official camping area for individuals experiencing homelessness in the City of Lowell.

Section 2. The City Administrator is authorized to take all necessary actions to implement and manage the designated camping area including, but not limited to establishing guidelines, providing oversight, and allocating resources as needed and within budget constraints.

Section 3. This resolution is effective immediately upon adoption.

Adopted by the City Council of the City of Lowell this 19th day of March, 2024.

[THIS SECTION INTENTIONALLY LEFT BLANK. SIGNATURE PAGE TO FOLLOW.]

AYES: _____

NOES: _____

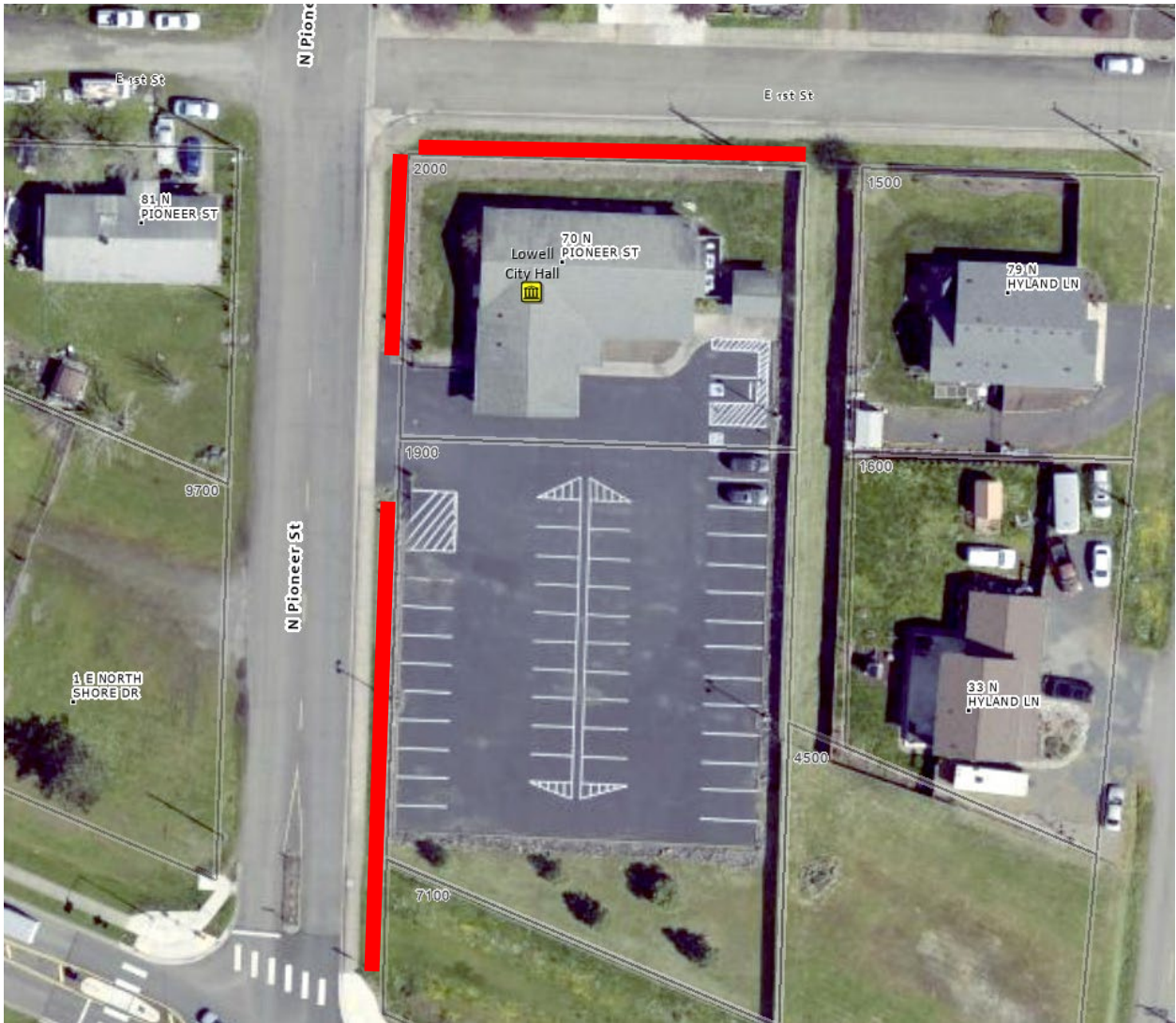
APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

ATTACHMENT A



Legend



Designated camping area. Area between fence and sidewalk. Excludes driveway into 70 N. Pioneer Street.

Agenda Item Sheet

City of Lowell City Council

Type of item:	Contract
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Item title/recommended action:

Motion to approve "Amendment number 1" to the "Master integrator of record agreement" with The Automation Group and to authorize the City Administrator to sign. – Discussion/
Possible action

Justification or background:

To comply with ORS 279C, TAG must provide performance and payment bonds to the city for the PLC project, and they must comply with prevailing wage regulations. This amendment to the agreement clarifies these processes. It is anticipated that TAG will pass the costs of the bonds to the city.

Budget impact:

TBD

Department or Council sponsor:

Public Works

Attachments:

Amendment 1 to the "Master integrator of record agreement"

Meeting date:

03/19/2024

Contract Title: Master Integrator of Record Agreement

Amendment No.: One

This Amendment modifies the contract named above between the City of Lowell (“Owner”), and The Automation Group, Inc., an Oregon corporation (“IOR”). Owner and IOR agree as follows:

RECITALS

- A. Owner and IOR entered into the above-named Agreement, effective June 22, 2023.
- B. The Agreement provided that the IOR will provide various work tasks and services, including both consulting and as authorized by Work Orders issued by the Owner.
- C. The Owner issued Work Order 2024-01 authorizing supply and installation of an upgraded SCADA System, PLC System, and Wireless Telemetry System.
- D. A significant portion of the Work described in Work Order 2024-01 constitutes a “public improvement” as defined in ORS 279A.010(1)(cc), and must comply with the requirements of ORS chapter 279C.

AMENDMENT

- 1. **SCOPE OF AMENDMENT.** In carrying out the work of Work Order 2024-01, the IOR will comply with the following. This requirement will apply to any future Work Orders that authorize public improvements work:
 - 1.1 IOR must furnish 100% performance and payment bonds for the full value of the improvements, in accordance with ORS 279C.380. The Owner and IOR will agree on the cost of and payment for the bonds.
 - 1.2 IOR must agree to comply with ORS 279C.800 through 279C.875 regarding the payment of prevailing rates of wage to employees.
- 2. **CONSIDERATION.** In consideration of this Amendment, the Agreement amount is unchanged.
- 3. **TIME.** In consideration of this Amendment, the Agreement term is unchanged.
- 4. **DATE.** This Amendment is effective as of the date last signed below.

Each party, by signature below, agrees to be bound by the terms and conditions of this Amendment. All other terms and conditions of the original Agreement not altered by this Amendment remain in full force and effect.

OWNER:

IOR:

CITY OF LOWELL

THE AUTOMATION GROUP, INC.

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____