

**Lowell City Council
Regular Meeting
Tuesday, November 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.
 - Comments received by 4:00 pm on the meeting date will be included in the record.
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Regular Meeting Agenda

Call to Order/Roll Call/Pledge of Allegiance

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

Approval of Agenda

Consent Agenda

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

1. October 22, 2024 regular meeting minutes
2. November 5, 2024 regular meeting minutes
3. October 2024 check register
4. September 2024 financial statements
5. October 2024 financial statements

Public Comments

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

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

Council Comments (three minutes per speaker)

Staff Reports

1. City Administrator
2. Public Works
3. Library

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

Presentation

1. Follow up discussion on Parks Committee Memorial for Hall O'Regan
Presenter: Joe Brazil- Parks Committee Chair

Old Business

New Business

1. Motion to approve City Administrator pro tem agreement with Max Baker including an additional \$2,500.00 per month in compensation and to authorize Mayor to sign. - Discussion/
Possible action
2. Motion to approve Managing Oregon Resources Efficiently (MORE) Intergovernmental Agreement (IGA) and authorize 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

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**City of Lowell, Oregon
City Council
Regular Meeting Minutes
October 22, 2024**

The Lowell City Council held a regular meeting on October 22, 2024. The meeting location was Lowell Rural Fire Protection District Fire Station 1 at 389 N. Pioneer Street, Lowell, OR 97452. Mayor Bennett called the meeting to order at 7:04 pm.

City Councilors present:

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

City Councilors absent:

None

Staff/others present:

City Administrator Jeremy Caudle, Public Works Director Max Baker

Approval of the agenda:

No changes.

Consent agenda:

1. September 17, 2024 regular meeting minutes
2. September 2024 check register
3. August 2024 financial statements

Councilor Harris' motion to approve the consent agenda was seconded by Councilor Stratis.

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

APPROVED: 5-0.

Public comments:

None.

Council comments:

None.

Staff reports:

City Administrator

- CA stated as of Monday 10/21 ePermitting is live
- East 1st street temporary repairs were completed and two speed humps added, one at each end
- Old City Hall listed as For Sale on City webpage and Oregon Prospector
- DEQ approved Wastewater Master Plan
- Met with LCOG about cyber security joint grant application, no cost to City, migrating to .GOV
- Working with Sunset Hills developer to close out project, working through punch list
- Reviewed first application for ADU, signed off and sent to plan review
- Utilities to share conduit
- Salary and benefit study started
- City Hall and Library had a Fire Alarm System inspection
- Risk assessment completed with CIS, occurs every three years, they will prepare a list of items we can improve upon

- Parks committee approved a quote for Caboose repairs

Public Works

- Tarp was placed on top part of Caboose to protect from further damage from weather while waiting for repairs
- Temporary paving of East first street completed
- Still waiting on update quote for Stage roof repairs
- On 10/3 Staff participated in a facilities tour with USACE and members of the Joint Water Caucus from Legislative. Tours of the Water Treatment Plant and Lookout Point Dam
- Staff reached out and had a meeting with AWOP, this is a team of professionals to assist operators in plant optimization
- LCRR citywide inventory submitted to State
- City exceeded the Lead and Copper AL. Talked about list of actions to follow
- Lookout Drawdown update, Slight increase in turbidity, but the reservoir still looks clear
- All Bluegreen Alge results have been non-detects

Library

Staff report included in packet.

Presentations:

Jim Chapman with Lowell School District Board of Directors presented a power point proposing locations for a new Lowell School District Track and Field in Orchard Park

Joe Brazill, Parks Committee Chair, gave a presentation on renaming Paul Fisher Park to Hall O'Regan Park. Councilor Stratis recommends renaming a section of the Park or specific project in the Park after O'Regan.

Old business:

None.

New business:

1. Motion to approve Resolution 837, "A resolution to adopt the September 2024 'Wastewater Facilities Plan' and directing staff to draft amendments to the 'Comprehensive Plan' to incorporate the 'Wastewater Facilities Plan.'" – Discussion/ Possible action
Presenter: Clinton Cheney, PE – Project Manager, Civil West Engineering

Clint Cheney presented updates and changes to facilities plan after submission to the Department of Environmental Quality (DEQ) in March of 2024. Comments were received from DEQ in June 2024. Revised Plan submitted in August 2024 and approval letter from DEQ received in September 2024. Plan ready for adoption by Council.

Councilor Stratis' motion to approve Resolution 837 was seconded by Councilor Weathers.

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

APPROVED: 5-0.

2. Discussion on National Flood Insurance Program – Endangered Species Act Integration in Oregon. – Discussion

CA Caudle discussed additional required updates protecting fish habitat under Endangered Species Act Integration. Three (3) options were presented: (1) Prohibit all new development in the floodplain. (2) Incorporate the ESA into the local floodplain ordinances. (3) Require property owners in a floodplain to develop a "Floodplain Habitat Assessment" documenting "no net loss".

Councilor Stratis' motion to select option 2 was seconded by Councilor Harris.

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

APPROVED: 5-0.

3. Motion to approve Resolution 838, "A resolution amending the Building Inspection Program 'Operating Plan' to add policies on e-permitting and refunds and making other changes." – Discussion/ Possible action

CA Caudle presented updates that are now needed to reflect changes due to our participation in ePermitting program. Changes include, adopting a policy on fee refunds, changing the application process to include electronic submission and other miscellaneous changes to clean up the plan.

Councilor Haris' motion to approve Resolution 838 was seconded by Councilor Weathers.

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

APPROVED: 5-0.

4. Motion to approve a "Mutual aid and assistance agreement for the provision of emergency services related to water and wastewater utilities" and "Addendum No. 1 to the Oregon Water/Wastewater agency response network (ORWARN) agreement for the sharing of personnel during an emergency when workers are unable to get to their normal reporting location during a severe emergency (shared workers)," and to authorize the City Administrator to sign. – Discussion/ Possible action
Presenter: Public Works Director Max Baker

This agreement provides a framework for Oregon utility systems to provide mutual aid during times of declared emergencies.

Councilor Murray's motion to approve ORWARN agreement was seconded by Councilor Harris.

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

APPROVED: 5-0.

5. Motion to authorize the City Administrator to pay \$25,000 into the trust account held with Thorp, Purdy, Jewett, Urness & Wilkinson, PC pursuant to the "Contract for legal services" approved on August 1, 2023 for litigation versus Charter Communications and C-2 Utility Contractors. – Discussion/ Possible action

This is to replenish the balance in the trust account pursuant to the "Contract for legal services" approved on August 1, 2023.

Councilor Murray's motion to authorize CA to pay \$25,000 into the trust account for legal services was seconded by Councilor Stratis.

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

APPROVED: 5-0.

6. Review quotes for swing set, accessible swing seat, and gaga ball court for Paul Fisher Park. – Discussion/ Possible action
- Buell Recreation – \$11,957
 - Superior Recreational Products – \$5,352.16 (does not include gaga ball court)
 - AAA State of Play -- \$11,182.72
 - Willy Goat -- \$8,117.00
 - Playground Outfitters -- \$7,142.16

Staff obtained 5 quotes for Swing set and gaga ball court for Paul Fisher Park. Playground Outfitters was selected on the basis that they provided the lowest responsive quote.

Councilor Stratis' motion to accept a quote from Playground Outfitters in the amount of \$7,142.16 was seconded by Councilor Murray.

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

APPROVED: 5-0.

Other business:

None.

Mayor comments:

None.

Councilor comments:

None.

Community comments:

None.

Adjourned at 8:59 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

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

The Lowell City Council held a regular meeting on November 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 7:10 pm.

City Councilors present:

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

City Councilors absent:

None

Staff/others present:

City Administrator Jeremy Caudle, Public Works Director Max Baker

Approval of the agenda:

No changes.

Consent agenda:

None

Public comments:

None.

Council comments:

None.

Staff reports:

None

Presentation:

Andy with Travel Lane County introduced new CEO Samara Phelps. Phelps presented a power point of Travel Lane Counties 2024 Annual Report.

Old business:

None.

New business:

1. City Administrator resignation. – Discussion/ Possible action

City Administrator Caudle provided a letter of resignation for Council acceptance. The City of Dayton officially appointed him as their next City Manager. He announced his last day will be 12/5/24. He said in his 13 years of public service, this is the best team he has ever worked with.

Councilor Stratis' motion to accept City Administrator's resignation was seconded by Councilor Murray .

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

APPROVED: 5-0.

2. Direction on appointment of City Administrator pro tempore. – Discussion

With CA Caudle’s resignation the Council needs to plan for interim leadership to ensure continuity of City operations. Two (2) options were presented: Option 1: Select an internal candidate to serve as City Administrator pro tempore. Option 2: Start the process of recruiting an external candidate.

Councilor Weathers’ motion to appoint Max Baker as Interim City Administrator affective 11/6/24 was seconded by Councilor Stratis .

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

APPROVED: 5-0.

3. Motion to approve Easement No. DACW57-2-21-0049 with the Department of the Army for the use of property located at the Lookout Point and Dexter Lakes Project, and to authorize the Public Works Director to sign. – Discussion/ Possible action

Easement No. DACW57-2-21-0049 grants access to Summit through Army Corps property, this is a 25-year renewal.

Councilor Harris’ motion to approve Easement DACW57-2-21-0049 and authorize Public Works Director to sign was seconded by Councilor Weathers .

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

APPROVED: 5-0.

4. Motion to approve “Engineering Scope of Services” with Civil West Engineering for wastewater, stormwater, and transportation system development charge updates in the amount of \$23,465, and to authorize the City Administrator to sign. – Discussion/ Possible action

With adoption of the Wastewater Facilities plan the fees associated with System Development Charges need to be updated to reflect the 20-year plan. Also included in the scope is updating stormwater and transportation SDCs. Except for adjustments for Consumer Price Index, these fees have not been updated for 20 years.

Councilor Harris’ motion to approve Engineering Scope of Service with Civil West in the amount of \$23,465 and authorize City A was seconded by Councilor Weathers .

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

APPROVED: 5-0.

Other business:

None.

Mayor comments:

None.

Councilor comments:

None.

Community comments:

Bob Burr thanked CA Caudle for the excellent job he has been doing and congratulated Max Baker.

Rick Trimper requested monthly update on progress of appointed CA.

Adjourned at 8:31 pm.

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Report Criteria:

Report type: Summary

Check.Type = {<->} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
10/24	10/08/2024	18219	1165	Bridge Town Market	SEPT 24	3	230-490-6712	.00	311.32	311.32
10/24	10/08/2024	18220	2780	Bucks Sanitary Service	265839	2	314-490-6290	.00	1,502.20	1,502.20
10/24	10/08/2024	18221	1215	Caselle	136202	9	314-490-6225	.00	1,407.00	1,407.00
10/24	10/08/2024	18222	1275	City of Lowell	SEPT 2024	12	240-490-6425	.00	4,542.81	4,542.81
10/24	10/08/2024	18223	1280	City of Oakridge	Multiple	2	110-480-6121	.00	981.15	981.15
10/24	10/08/2024	18224	2520	Douglas Fast Net	DFN 1024	3	230-490-6435	.00	232.07	232.07
10/24	10/08/2024	18225	1505	Grainger	9245013389,	2	240-490-6712	.00	510.35	510.35
10/24	10/08/2024	18226	2700	H.D. Fowler Co.	16837831, 1	1	230-700-8540	.00	1,209.28	1,209.28
10/24	10/08/2024	18227	1710	Lane Electric Cooperative	SEPT 24 LE	8	312-490-6430	.00	5,368.93	5,368.93
10/24	10/08/2024	18228	1860	Northwest Code Profession	5254	11	220-490-6152	.00	4,959.64	4,959.64
10/24	10/08/2024	18229	1980	Pacific Office Automation In	5031560393	3	240-490-6128	.00	220.93	220.93
10/24	10/08/2024	18230	2785	Petersen, Chris	LSTA 24-1	1	110-450-6128	.00	112.50	112.50
10/24	10/08/2024	18231	2650	Umpqua Valley Financial	8670	4	240-490-6114	.00	2,500.00	2,500.00
10/24	10/08/2024	18232	2310	USA Blue Book	493884	1	230-490-6750	.00	1,713.86	1,713.86
10/24	10/08/2024	18233	2325	Verizon Wireless	9974526637	4	230-490-6712	.00	1,419.28	1,419.28
10/24	10/08/2024	18234	2580	Wells Fargo Financial Leas	5031653257	1	110-410-6124	.00	95.96	95.96
10/24	10/10/2024	18235	1120	Banner Bank	Multiple	12	312-490-6230	.00	2,069.75	2,069.75
10/24	10/15/2024	18236	1285	Civil West Engineering Ser	Multiple	1	312-490-6116	.00	5,056.18	5,056.18
10/24	10/15/2024	18237	1335	DCBS-Fiscal Services	JULY-SEPT 2	6	220-490-6525	.00	1,547.76	1,547.76
10/24	10/15/2024	18238	1765	Lowell Mini Storage	NOV 2024	2	314-490-6705	.00	170.00	170.00
10/24	10/15/2024	18239	2560	National Business Solution	IN137172	3	110-410-6124	.00	73.04	73.04
10/24	10/15/2024	18240	1855	Nichols, Layli	SEPTEMBE	5	312-490-6114	.00	2,675.50	2,675.50
10/24	10/15/2024	18241	1235	Century Link	SEPT 24	2	240-490-6440	.00	51.52	51.52
10/24	10/15/2024	18242	1565	Hole In One Locating LLC	3476	1	230-490-6712	.00	750.00	750.00
10/24	10/15/2024	18243	1700	Lane County Public Works	PWA000122	1	312-490-6330	.00	351.68	351.68
10/24	10/15/2024	18244	1775	Lowell School District	FUEL SEPT	1	240-490-6710	.00	150.06	150.06
10/24	10/15/2024	18245	1885	One Call Concepts	4090415	2	240-490-6712	.00	13.41	13.41
10/24	10/15/2024	18246	2135	SaniPac	4996553S01	2	240-490-6445	.00	28.40	28.40
10/24	10/24/2024	18247	1205	Cascade Columbia	904561, 908	3	240-490-6750	.00	3,742.45	3,742.45
10/24	10/24/2024	18248	1615	J & K Electrical LLC	24-0348-1	1	110-420-6330	.00	489.18	489.18
10/24	10/24/2024	18249	1725	League of Oregon Cities	13225	2	110-480-6230	.00	1,472.34	1,472.34
10/24	10/24/2024	18250	1775	Lowell School District	CET Q1 24	1	110-2515	.00	11,934.26	11,934.26
10/24	10/24/2024	18251	2790	Playground Outfitters	PF PLAYGR	10	410-700-8520	.00	7,142.16	7,142.16
10/24	10/24/2024	18252	2070	Renewable Resource Grou	170421,-422,	5	230-490-6755	.00	912.60	912.60
10/24	10/24/2024	18253	2120	SAIF Corporation	100034373-8	1	110-420-5320	.00	672.61	672.61
10/24	10/24/2024	18254	2310	USA Blue Book	495870,-922,	3	240-490-6712	.00	2,127.21	2,127.21
10/24	10/24/2024	18255	2795	Wakeview Construction LL	434	1	312-700-8530	.00	37,737.05	37,737.05
Grand Totals:								.00		106,254.44

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	.00	29,780.06-	29,780.06-
110-2515	11,934.26	.00	11,934.26
110-410-6112	48.95	.00	48.95
110-410-6114	2,070.20	.00	2,070.20
110-410-6124	169.00	.00	169.00
110-410-6128	172.67	.00	172.67

GL Account	Debit	Credit	Proof
110-410-6220	9.76	.00	9.76
110-410-6225	275.43	.00	275.43
110-410-6230	773.53	.00	773.53
110-410-6234	86.01	.00	86.01
110-410-6420	152.87	.00	152.87
110-410-6425	81.00	.00	81.00
110-410-6430	107.89	.00	107.89
110-410-6435	12.50	.00	12.50
110-410-6440	91.75	.00	91.75
110-410-6705	94.00	.00	94.00
110-420-5320	672.61	.00	672.61
110-420-6220	16.74	.00	16.74
110-420-6225	106.48	.00	106.48
110-420-6234	.89	.00	.89
110-420-6330	489.18	.00	489.18
110-420-6420	2,050.19	.00	2,050.19
110-420-6425	648.00	.00	648.00
110-420-6430	175.78	.00	175.78
110-420-6535	500.00	.00	500.00
110-420-6710	272.75	.00	272.75
110-420-8335	5,022.93	.00	5,022.93
110-440-6116	1,009.78	.00	1,009.78
110-440-6225	19.29	.00	19.29
110-440-6230	1.69	.00	1.69
110-450-6128	190.47	.00	190.47
110-450-6225	70.89	.00	70.89
110-450-6230	5.40	.00	5.40
110-450-6234	86.01	.00	86.01
110-450-6420	178.90	.00	178.90
110-450-6425	81.00	.00	81.00
110-450-6430	154.09	.00	154.09
110-450-6780	139.71	.00	139.71
110-460-6220	16.74	.00	16.74
110-460-6225	1.77	.00	1.77
110-460-6234	1.69	.00	1.69
110-470-6326	66.48	.00	66.48
110-480-6121	126.68	.00	126.68
110-480-6128	854.47	.00	854.47
110-480-6225	1.77	.00	1.77
110-480-6230	737.86	.00	737.86
220-2125	.00	6,855.17-	6,855.17-
220-490-6114	258.77	.00	258.77
220-490-6150	4,379.89	.00	4,379.89
220-490-6152	579.75	.00	579.75
220-490-6225	24.70	.00	24.70
220-490-6230	1.69	.00	1.69
220-490-6420	36.86	.00	36.86
220-490-6425	18.00	.00	18.00
220-490-6430	7.75	.00	7.75
220-490-6524	1,270.56	.00	1,270.56
220-490-6525	277.20	.00	277.20
230-2125	353.00	14,498.59-	14,145.59-
230-490-6114	1,293.88	.00	1,293.88
230-490-6128	88.37	.00	88.37
230-490-6225	467.60	.00	467.60
230-490-6230	11.02	.00	11.02
230-490-6234	7.71	.00	7.71

GL Account	Debit	Credit	Proof
230-490-6324	993.85	.00	993.85
230-490-6420	170.04	.00	170.04
230-490-6425	72.00	.00	72.00
230-490-6430	1,719.78	.00	1,719.78
230-490-6435	117.88	.00	117.88
230-490-6440	196.01	.00	196.01
230-490-6445	14.20	.00	14.20
230-490-6712	3,173.29	.00	3,173.29
230-490-6750	4,471.68	353.00-	4,118.68
230-490-6755	315.00	.00	315.00
230-700-8540	1,386.28	.00	1,386.28
240-2125	.00	11,450.80-	11,450.80-
240-490-6114	1,293.88	.00	1,293.88
240-490-6116	3,481.90	.00	3,481.90
240-490-6128	88.37	.00	88.37
240-490-6225	467.60	.00	467.60
240-490-6230	11.02	.00	11.02
240-490-6420	405.95	.00	405.95
240-490-6425	648.00	.00	648.00
240-490-6430	2,157.53	.00	2,157.53
240-490-6435	101.69	.00	101.69
240-490-6440	104.25	.00	104.25
240-490-6445	14.20	.00	14.20
240-490-6705	90.00	.00	90.00
240-490-6710	150.06	.00	150.06
240-490-6712	501.12	.00	501.12
240-490-6750	1,337.63	.00	1,337.63
240-490-6755	597.60	.00	597.60
312-2125	.00	40,216.06-	40,216.06-
312-490-6114	258.77	.00	258.77
312-490-6116	299.00	.00	299.00
312-490-6225	88.54	.00	88.54
312-490-6230	2.25	.00	2.25
312-490-6330	351.68	.00	351.68
312-490-6430	979.63	.00	979.63
312-490-6720	499.14	.00	499.14
312-700-8530	37,737.05	.00	37,737.05
314-2125	.00	1,687.53-	1,687.53-
314-490-6225	28.05	.00	28.05
314-490-6290	1,579.48	.00	1,579.48
314-490-6705	80.00	.00	80.00
410-2125	.00	2,119.23-	2,119.23-
410-700-8520	2,119.23	.00	2,119.23
Grand Totals:	106,960.44	106,960.44-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

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

For the Period Ending: **9/30/2024**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		176,650.70	108,737.00		
Revenues					
310 Property Taxes	382.96	821.58	205,095.00	204,273.42	0.40
315 Interest Earned	863.16	2,179.43	6,500.00	4,320.57	33.53
320 Intergovernmental Revenue	2,322.64	9,744.62	41,588.00	31,843.38	23.43
325 Operating Grants	-	714.45	62,944.00	62,229.55	1.14
328 Capital Grants	-	-	-	-	0.00
330 Franchise Fees	1,085.07	35,639.47	86,263.00	50,623.53	41.31
335 Licenses & Permits	328.00	2,742.27	58,750.00	56,007.73	4.67
340 Charges for Service	1,203.64	3,518.44	3,075.00	(443.44)	114.42
345 Reimbursement SDC's	94.00	235.00	235.00	-	100.00
350 Fines & Forfeitures	640.00	865.00	2,500.00	1,635.00	34.60
360 Loan Proceeds	-	-	-	-	0.00
370 Other Revenue	-	477.00	5,500.00	5,023.00	8.67
375 Gain(Loss) on Sale of Fixed Assets	-	-	302,459.00	302,459.00	0.00
380 Fundraising & Event Revenue	-	5,550.00	-	(5,550.00)	0.00
385 Miscellaneous Revenue	-	-	50.00	50.00	0.00
Total Revenues	6,919.47	62,487.26	774,959.00	712,471.74	8.06
Expenditures					
410 Administration					
5000 Personal Services	3,631.69	12,589.17	48,832.00	36,242.83	25.78
6000 Materials & Services	8,999.71	22,807.16	131,859.00	109,051.84	17.30
8000 Capital Outlay	247.01	247.01	110,000.00	109,752.99	0.22
Total Administration	12,878.41	35,643.34	290,691.00	255,047.66	12.26
420 Parks & Recreation					
5000 Personal Services	(148.65)	11,620.95	40,917.00	29,296.05	28.40
6000 Materials & Services	4,202.16	15,156.56	55,897.00	40,740.44	27.12
8000 Capital Outlay	-	-	21,000.00	21,000.00	0.00
Total Parks & Recreation	4,053.51	26,777.51	117,814.00	91,036.49	22.73
430 Police					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	-	1,575.00	10,426.00	8,851.00	15.11
8000 Capital Outlay	-	-	-	-	0.00
Total Police	-	1,575.00	10,426.00	8,851.00	15.11
440 Community Development					
5000 Personal Services	877.00	3,545.40	11,658.00	8,112.60	30.41
6000 Materials & Services	2,959.58	5,876.75	49,558.00	43,681.25	11.86
8000 Capital Outlay	-	-	-	-	0.00
Total Community Development	3,836.58	9,422.15	61,216.00	51,793.85	15.39

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

For the Period Ending: **9/30/2024**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		176,650.70	108,737.00		
450 Library					
5000 Personal Services	2,496.85	11,900.68	46,269.00	34,368.32	25.72
6000 Materials & Services	7,422.06	11,631.95	39,724.00	28,092.05	29.28
8000 Capital Outlay	2,185.00	2,185.00	4,599.00	2,414.00	47.51
Total Library	<u>12,103.91</u>	<u>25,717.63</u>	<u>90,592.00</u>	<u>64,874.37</u>	<u>28.39</u>
460 Code Enforcement					
5000 Personal Services	564.87	2,174.86	8,435.00	6,260.14	25.78
6000 Materials & Services	12.19	27.44	1,704.00	1,676.56	1.61
8000 Capital Outlay	-	-	-	-	0.00
Total Code Enforcement	<u>577.06</u>	<u>2,202.30</u>	<u>10,139.00</u>	<u>7,936.70</u>	<u>21.72</u>
470 Tourism					
5000 Personal Services	-	-	-	-	
6000 Materials & Services	65.53	195.58	35,578.00	35,382.42	0.55
8000 Capital Outlay	-	-	-	-	0.00
Total Tourism	<u>65.53</u>	<u>195.58</u>	<u>35,578.00</u>	<u>35,382.42</u>	<u>0.55</u>
480 Municipal Court					
5000 Personal Services	901.73	3,518.72	11,891.00	8,372.28	29.59
6000 Materials & Services	453.91	716.77	857.00	140.23	83.64
8000 Capital Outlay	-	-	-	-	0.00
Total Municipal Court	<u>1,355.64</u>	<u>4,235.49</u>	<u>12,748.00</u>	<u>8,512.51</u>	<u>33.22</u>
800 Debt Service					
7111 Principal	-	-	139,005.00	139,005.00	0.00
7511 Interest	-	-	24,003.00	24,003.00	0.00
Total Debt Service	<u>-</u>	<u>-</u>	<u>163,008.00</u>	<u>163,008.00</u>	<u>0.00</u>
900 Other Requirements					
9100 Transfers to Other Funds	-	-	-	-	0.00
9500 Contingency	-	-	70,061.00	70,061.00	0.00
9800 Ending Balance (Budgeted)	-	-	21,423.00	21,423.00	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>91,484.00</u>	<u>91,484.00</u>	<u>0.00</u>
Total General Fund Expenditures	<u>34,870.64</u>	<u>105,769.00</u>	<u>883,696.00</u>	<u>777,927.00</u>	<u>11.97</u>
Net Revenues over Expenditures	<u>(27,951.17)</u>	<u>(43,281.74)</u>	<u>(108,737.00)</u>	<u>(65,455.26)</u>	<u>39.80</u>
Ending Fund Balance		133,368.96	-		

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

For the Period Ending: **9/30/2024**

220 Building Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		44,107.38	34,052.00		
Revenues					
315 Interest Earned	130.97	268.98	100.00	(168.98)	268.98
335 Licenses & Permits	7,155.13	19,514.51	23,370.00	3,855.49	83.50
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u><u>7,286.10</u></u>	<u><u>19,783.49</u></u>	<u><u>23,470.00</u></u>	<u><u>3,686.51</u></u>	<u><u>84.29</u></u>
Expenditures					
220 Building Department					
5000 Personal Services	1,083.41	4,498.11	14,748.00	10,249.89	30.50
6000 Materials & Services	5,153.87	9,892.99	31,065.00	21,172.01	31.85
8000 Capital Outlay	-	-	-	-	0.00
Total Building Department	<u><u>6,237.28</u></u>	<u><u>14,391.10</u></u>	<u><u>45,813.00</u></u>	<u><u>31,421.90</u></u>	<u><u>31.41</u></u>
900 Other Requirements					
9100 Transfers to Other Funds	-	-	-	-	0.00
9500 Contingency	-	-	11,709.00	11,709.00	0.00
9800 Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>11,709.00</u></u>	<u><u>11,709.00</u></u>	<u><u>-</u></u>
Total Building Fund Expenditures	<u><u>6,237.28</u></u>	<u><u>14,391.10</u></u>	<u><u>57,522.00</u></u>	<u><u>43,130.90</u></u>	<u><u>25.02</u></u>
Net Revenues over Expenditures	<u><u>1,048.82</u></u>	<u><u>5,392.39</u></u>	<u><u>(34,052.00)</u></u>	<u><u>(39,444.39)</u></u>	<u><u>15.84</u></u>
Ending Fund Balance		49,499.77	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

	Period Actual	YTD Actual	Budget	Unearned	Pcnt
230 Water Fund					
3100 Beginning Fund Balance		141,455.53	106,339.00		
Revenues					
315 Interest Earned	106.89	429.02	-	(429.02)	0.00
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	93,005.00	93,005.00	1,100,000.00	1,006,995.00	8.46
335 Licenses & Permits	500.00	1,000.00	2,500.00	1,500.00	40.00
340 Charges for Service	50,667.58	229,478.58	563,965.00	334,486.42	40.69
345 Reimbursement SDC's	1,490.00	3,725.00	3,725.00	-	100.00
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	210.00	880.00	3,270.00	2,390.00	26.91
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	145,979.47	328,517.60	1,673,460.00	1,344,942.40	19.63
Expenditures					
230 Water Department					
5000 Personal Services	19,786.48	73,289.51	241,220.00	167,930.49	30.38
6000 Materials & Services	17,281.37	51,576.02	245,243.00	193,666.98	21.03
8000 Capital Outlay	-	93,311.10	1,108,000.00	1,014,688.90	8.42
Total Water Department	37,067.85	218,176.63	1,594,463.00	1,376,286.37	13.68
800 Debt Service					
7111 Principal	-	-	31,903.00	31,903.00	0.00
7511 Interest	-	-	26,439.00	26,439.00	0.00
Total Debt Service	-	-	58,342.00	58,342.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	126,994.00	126,994.00	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	126,994.00	126,994.00	0.00
Total General Fund Expenditures	37,067.85	218,176.63	1,779,799.00	1,561,622.37	12.26
Net Revenues over Expenditures	108,911.62	110,340.97	(106,339.00)	(216,679.97)	103.76
Ending Fund Balance		251,796.50	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

240 Sewer Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		303,091.63	227,928.00		
Revenues					
315 Interest Earned	854.81	2,493.15	5,500.00	3,006.85	45.33
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Licenses & Permits	1,435.60	1,665.60	-	(1,665.60)	0.00
340 Charges for Service	43,164.22	170,126.40	530,496.00	360,369.60	32.07
345 Reimbursement SDC's	2,307.00	4,161.00	3,090.00	(1,071.00)	134.66
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	202.50	808.50	4,200.00	3,391.50	19.25
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	47,964.13	179,254.65	543,286.00	364,031.35	32.99
Expenditures					
230 Sewer Department					
5000 Personal Services	19,274.94	72,777.99	243,052.00	170,274.01	29.94
6000 Materials & Services	12,749.18	51,345.74	273,573.00	222,227.26	18.77
8000 Capital Outlay	-	-	58,000.00	58,000.00	0.00
Total Sewer Department	32,024.12	124,123.73	574,625.00	450,501.27	21.60
800 Debt Service					
7111 Principal	-	-	37,028.00	37,028.00	0.00
7511 Interest	-	-	15,199.00	15,199.00	0.00
Total Debt Service	-	-	52,227.00	52,227.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	144,362.00	144,362.00	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	144,362.00	144,362.00	0.00
Total General Fund Expenditures	32,024.12	124,123.73	771,214.00	647,090.27	16.09
Net Revenues over Expenditures	15,940.01	55,130.92	(227,928.00)	(283,058.92)	24.19
Ending Fund Balance		358,222.55	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

312 Street Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		173,400.73	114,150.00		
Revenues					
315 Interest Earned	439.21	1,371.34	3,200.00	1,828.66	42.85
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Intergovernmental	7,367.64	24,307.52	95,000.00	70,692.48	25.59
345 Reimbursement SDC's	208.00	520.00	520.00	-	100.00
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	8,014.85	26,198.86	98,720.00	72,521.14	26.54
Expenditures					
312 Street Department					
5000 Personal Services	3,036.96	9,330.55	32,398.00	23,067.45	28.80
6000 Materials & Services	2,150.26	10,931.74	90,120.00	79,188.26	12.13
8000 Capital Outlay	-	-	60,428.00	60,428.00	0.00
Total Street Department	5,187.22	20,262.29	182,946.00	162,683.71	11.08
800 Debt Service					
7111 Principal	-	-	5,334.00	5,334.00	0.00
7511 Interest	-	-	1,594.00	1,594.00	0.00
Total Debt Service	-	-	6,928.00	6,928.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	22,996.00	22,996.00	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	22,996.00	22,996.00	0.00
Total General Fund Expenditures	5,187.22	20,262.29	212,870.00	192,607.71	9.52
Net Revenues over Expenditures	2,827.63	5,936.57	(114,150.00)	(120,086.57)	5.20
Ending Fund Balance		179,337.30	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

314 Blackberry Jam Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		12,118.10	8,821.00		
Revenues					
315 Interest Earned	0.11	0.49	10.00	9.51	4.90
370 Other Revenue	-	-	564.00	564.00	0.00
380 Fundraising & Event Revenue	-	3,857.05	4,275.00	417.95	90.22
385 Miscellaneous Revenue	-	-	100.00	100.00	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u><u>0.11</u></u>	<u><u>3,857.54</u></u>	<u><u>4,949.00</u></u>	<u><u>1,091.46</u></u>	<u><u>77.95</u></u>
Expenditures					
314 Blackberry Jam					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	1,252.60	10,406.53	13,770.00	3,363.47	75.57
8000 Capital Outlay	-	-	-	-	0.00
Total Blackberry Jam	<u><u>1,252.60</u></u>	<u><u>10,406.53</u></u>	<u><u>13,770.00</u></u>	<u><u>3,363.47</u></u>	<u><u>75.57</u></u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>#DIV/0!</u></u>
Total General Fund Expenditures	<u><u>1,252.60</u></u>	<u><u>10,406.53</u></u>	<u><u>13,770.00</u></u>	<u><u>3,363.47</u></u>	<u><u>75.57</u></u>
Net Revenues over Expenditures	<u><u>(1,252.49)</u></u>	<u><u>(6,548.99)</u></u>	<u><u>(8,821.00)</u></u>	<u><u>(2,272.01)</u></u>	<u><u>(74.24)</u></u>
Ending Fund Balance		5,569.11	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

410 Parks SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		110,249.87	109,778.00		
Revenues					
315 Interest Earned	456.73	1,439.78	3,000.00	1,560.22	47.99
345 SDC Revenue	2,008.00	5,001.00	9,945.00	4,944.00	50.29
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	2,464.73	6,440.78	12,945.00	6,504.22	49.75
Expenditures					
410 Parks SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	122,723.00	122,723.00	0.00
Total Parks SDC	-	-	122,723.00	122,723.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	#DIV/0!
Total General Fund Expenditures	-	-	122,723.00	122,723.00	0.00
Net Revenues over Expenditures	2,464.73	6,440.78	(109,778.00)	(116,218.78)	5.87
Ending Fund Balance		116,690.65	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

412 Streets SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		85,484.59	85,138.00		
Revenues					
315 Interest Earned	348.97	1,105.04	2,500.00	1,394.96	44.20
345 SDC Revenue	1,184.00	2,960.00	2,975.00	15.00	99.50
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u>1,532.97</u>	<u>4,065.04</u>	<u>5,475.00</u>	<u>1,409.96</u>	<u>74.25</u>
Expenditures					
412 Streets SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	90,613.00	90,613.00	0.00
Total Streets SDC	<u>-</u>	<u>-</u>	<u>90,613.00</u>	<u>90,613.00</u>	<u>0.00</u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total General Fund Expenditures	<u>-</u>	<u>-</u>	<u>90,613.00</u>	<u>90,613.00</u>	<u>0.00</u>
Net Revenues over Expenditures	<u>1,532.97</u>	<u>4,065.04</u>	<u>(85,138.00)</u>	<u>(89,203.04)</u>	<u>4.77</u>
Ending Fund Balance		89,549.63	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

430 Water SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		461,732.95	464,777.00		
Revenues					
315 Interest Earned	1,906.19	6,450.74	15,000.00	8,549.26	43.00
345 SDC Revenue	14,136.00	32,102.00	45,500.00	13,398.00	70.55
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	16,042.19	38,552.74	60,500.00	21,947.26	63.72
Expenditures					
430 Water SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	525,277.00	525,277.00	0.00
Total Water SDC	-	-	525,277.00	525,277.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	#DIV/0!
Total General Fund Expenditures	-	-	525,277.00	525,277.00	0.00
Net Revenues over Expenditures	16,042.19	38,552.74	(464,777.00)	(503,329.74)	8.29
Ending Fund Balance		500,285.69	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

440 Sewer SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		93,041.81	146,338.00		
Revenues					
315 Interest Earned	363.35	1,316.96	3,500.00	2,183.04	37.63
345 SDC Revenue	2,142.00	5,355.00	8,035.00	2,680.00	66.65
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u><u>2,505.35</u></u>	<u><u>6,671.96</u></u>	<u><u>11,535.00</u></u>	<u><u>4,863.04</u></u>	<u><u>57.84</u></u>
Expenditures					
440 Sewer SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	157,873.00	157,873.00	0.00
Total Sewer SDC	<u>-</u>	<u>-</u>	<u>157,873.00</u>	<u>157,873.00</u>	<u>0.00</u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total General Fund Expenditures	<u>-</u>	<u>-</u>	<u>157,873.00</u>	<u>157,873.00</u>	<u>0.00</u>
Net Revenues over Expenditures	<u><u>2,505.35</u></u>	<u><u>6,671.96</u></u>	<u><u>(146,338.00)</u></u>	<u><u>(153,009.96)</u></u>	<u><u>4.56</u></u>
Ending Fund Balance		99,713.77	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

445 Stormwater SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		89,310.31	89,145.00		
Revenues					
315 Interest Earned	358.98	1,142.10	2,500.00	1,357.90	45.68
345 SDC Revenue	1,346.00	3,365.00	5,000.00	1,635.00	67.30
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u>1,704.98</u>	<u>4,507.10</u>	<u>7,500.00</u>	<u>2,992.90</u>	<u>60.09</u>
Expenditures					
445 Stormwater SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	96,645.00	96,645.00	0.00
Total Stormwater SDC	<u>-</u>	<u>-</u>	<u>96,645.00</u>	<u>96,645.00</u>	<u>0.00</u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total General Fund Expenditures	<u>-</u>	<u>-</u>	<u>96,645.00</u>	<u>96,645.00</u>	<u>0.00</u>
Net Revenues over Expenditures	<u>1,704.98</u>	<u>4,507.10</u>	<u>(89,145.00)</u>	<u>(93,652.10)</u>	<u>5.06</u>
Ending Fund Balance		93,817.41	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **6/30/2024**

520 Water Reserve Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		41,933.08	41,882.00		
Revenues					
315 Interest Earned	-	1,440.11	1,500.00	59.89	96.01
345 SDC Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u>-</u>	<u>1,440.11</u>	<u>1,500.00</u>	<u>59.89</u>	<u>96.01</u>
Expenditures					
520 Water Reserve					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Water Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	43,382.00	43,382.00	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>43,382.00</u>	<u>43,382.00</u>	<u>0.00</u>
Total General Fund Expenditures	<u>-</u>	<u>-</u>	<u>43,382.00</u>	<u>43,382.00</u>	<u>0.00</u>
Net Revenues over Expenditures	<u>-</u>	<u>1,440.11</u>	<u>(41,882.00)</u>	<u>(43,322.11)</u>	<u>3.44</u>
Ending Fund Balance		43,373.19	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

521 Sewer Reserve Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		16,598.41	16,581.00		
Revenues					
315 Interest Earned	47.04	180.61	500.00	319.39	36.12
345 SDC Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	47.04	180.61	500.00	319.39	36.12
Expenditures					
521 Sewer Reserve					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Sewer Reserve	-	-	-	-	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	17,081.00	17,081.00	0.00
Total Other Requirements	-	-	17,081.00	17,081.00	0.00
Total General Fund Expenditures	-	-	17,081.00	17,081.00	0.00
Net Revenues over Expenditures	47.04	180.61	(16,581.00)	(16,761.61)	1.09
Ending Fund Balance		16,779.02	-		

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2024

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	477,786.17
999-1115	CASH IN BANK - LGIP	1,461,320.02
		1,939,106.19
	TOTAL COMBINED CASH	1,939,106.19
999-1110	CASH ALLOCATED TO FUNDS	(1,939,106.19)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	160,492.82
220	ALLOCATION TO BUILDING FUND	50,583.02
230	ALLOCATION TO WATER FUND	251,912.63
240	ALLOCATION TO SEWER FUND	330,043.27
312	ALLOCATION TO STREET FUND	181,194.66
314	ALLOCATION TO BLACKBERRY JAM FUND	5,569.11
410	ALLOCATION TO PARKS SDC FUND	116,690.65
412	ALLOCATION TO STREETS SDC FUND	89,549.63
430	ALLOCATION TO WATER SDC FUND	500,285.69
440	ALLOCATION TO SEWER SDC FUND	99,713.77
445	ALLOCATION TO STORMWATER SDC FUND	93,817.41
520	ALLOCATION TO WATER RESERVE FUND	42,474.51
521	ALLOCATION TO SEWER RESERVE FUND	16,779.02
		1,939,106.19
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,939,106.19
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,939,106.19)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2024

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	10,868.73	
110-1115	CASH IN BANK - LGIP	149,624.09	
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	(285,931.30)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(26,661.25)	
110-1840	AD - VEHICLES & ROLLING STOCK	(26,140.21)	
110-1850	AD - INFRASTRUCTURE	(19,116.67)	
	TOTAL ASSETS		3,598,838.53

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	7,731.11	
110-2210	PAYROLL TAXES PAYABLE	3,309.26	
110-2245	HEALTH INSURANCE PAYABLE	1,962.99	
110-2250	RETIREMENT PAYABLE	2,133.90	
110-2255	DEFERRED COMP PAYABLE	96.48	
110-2515	CET TAX COLLECTED	11,934.26	
110-2525	OTHER DEPOSITS	205.86	
110-2750	LONG TERM DEBT	657,214.62	
	TOTAL LIABILITIES		684,588.48

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	176,650.70	
110-3275	GASB - FIXED ASSETS	3,438,095.71	
110-3277	GAAP - LONG TERM DEBT	(657,214.62)	
	REVENUE OVER EXPENDITURES - YTD	(43,281.74)	
	BALANCE - CURRENT DATE	(43,281.74)	
	TOTAL FUND EQUITY		2,914,250.05
	TOTAL LIABILITIES AND EQUITY		3,598,838.53

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	47.21	47.21	203,895.00	203,847.79	.0
110-310-4114	335.75	774.37	1,200.00	425.63	64.5
	<u>382.96</u>	<u>821.58</u>	<u>205,095.00</u>	<u>204,273.42</u>	<u>.4</u>
<u>INVESTMENT EARNINGS</u>					
110-315-4125	863.16	2,179.43	6,500.00	4,320.57	33.5
	<u>863.16</u>	<u>2,179.43</u>	<u>6,500.00</u>	<u>4,320.57</u>	<u>33.5</u>
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	3,246.66	13,244.00	9,997.34	24.5
110-320-4134	78.19	210.88	708.00	497.12	29.8
110-320-4136	1,533.62	5,576.25	24,724.00	19,147.75	22.6
110-320-4145	.00	.00	50.00	50.00	.0
110-320-4148	710.83	710.83	2,862.00	2,151.17	24.8
	<u>2,322.64</u>	<u>9,744.62</u>	<u>41,588.00</u>	<u>31,843.38</u>	<u>23.4</u>
<u>OPERATING GRANTS</u>					
110-325-4151	.00	.00	23,759.00	23,759.00	.0
110-325-4152	.00	.00	19,100.00	19,100.00	.0
110-325-4154	.00	714.45	13,085.00	12,370.55	5.5
110-325-4158	.00	.00	2,000.00	2,000.00	.0
110-325-4160	.00	.00	5,000.00	5,000.00	.0
	<u>.00</u>	<u>714.45</u>	<u>62,944.00</u>	<u>62,229.55</u>	<u>1.1</u>
<u>FRANCHISE FEES</u>					
110-330-4310	.00	1,513.28	9,356.00	7,842.72	16.2
110-330-4312	.00	30,849.37	60,659.00	29,809.63	50.9
110-330-4314	1,085.07	3,097.22	14,748.00	11,650.78	21.0
110-330-4316	.00	179.60	1,500.00	1,320.40	12.0
	<u>1,085.07</u>	<u>35,639.47</u>	<u>86,263.00</u>	<u>50,623.53</u>	<u>41.3</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352	LAND USE PERMITS	292.00	2,554.27	38,500.00	35,945.73 6.6
110-335-4353	LAND USE COST REIMB	.00	.00	19,150.00	19,150.00 .0
110-335-4354	MISC PERMITS & LICENSES	.00	.00	500.00	500.00 .0
110-335-4360	DOG LICENSES	36.00	188.00	600.00	412.00 31.3
	TOTAL LICENSES & PERMITS	328.00	2,742.27	58,750.00	56,007.73 4.7
<u>CHARGES FOR SERVICE</u>					
110-340-4410	COPY, FAX, NOTARY	86.30	158.80	500.00	341.20 31.8
110-340-4415	LIBRARY SALES & SERVICES	.00	.00	25.00	25.00 .0
110-340-4416	LIBRARY BOOK SALES	88.00	1,185.03	1,500.00	314.97 79.0
110-340-4417	LIEN SEARCHES	75.00	195.00	225.00	30.00 86.7
110-340-4419	ELECTION FILING FEES	.00	50.00	75.00	25.00 66.7
110-340-4421	SDC/CET ADMIN FEE	954.34	1,929.61	650.00	(1,279.61) 296.9
110-340-4423	PAY STATION REVENUE	.00	.00	100.00	100.00 .0
	TOTAL CHARGES FOR SERVICE	1,203.64	3,518.44	3,075.00	(443.44) 114.4
<u>SDC REVENUE</u>					
110-345-4511	PARKS REIMBURSEMENT SDC	94.00	235.00	235.00	.00 100.0
	TOTAL SDC REVENUE	94.00	235.00	235.00	.00 100.0
<u>FINES & FORFEITURES</u>					
110-350-4625	MUNICIPAL COURT REVENUE	640.00	865.00	2,500.00	1,635.00 34.6
	TOTAL FINES & FORFEITURES	640.00	865.00	2,500.00	1,635.00 34.6
<u>OTHER REVENUE</u>					
110-370-4825	LIBRARY DONATIONS	.00	127.00	1,000.00	873.00 12.7
110-370-4826	PARKS DONATIONS	.00	350.00	4,500.00	4,150.00 7.8
	TOTAL OTHER REVENUE	.00	477.00	5,500.00	5,023.00 8.7
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849	CAPITAL ASSET DISPOSAL	.00	.00	302,459.00	302,459.00 .0
	TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	302,459.00	302,459.00 .0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4867 PARKS CAPITAL DONATIONS	.00	5,550.00	.00	(5,550.00)	.0
TOTAL FUNDRAISING & EVENT REVENUE	.00	5,550.00	.00	(5,550.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	.00	.00	50.00	50.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	50.00	50.00	.0
TOTAL FUND REVENUE	6,919.47	62,487.26	774,959.00	712,471.74	8.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,649.22	6,317.13	24,737.00	18,419.87	25.5
110-410-5114 CITY CLERK	412.73	1,636.96	4,953.00	3,316.04	33.1
110-410-5158 MAINTENANCE WORKER	542.08	907.43	2,387.00	1,479.57	38.0
110-410-5220 OVERTIME	3.57	14.29	69.00	54.71	20.7
110-410-5315 SOCIAL SECURITY/MEDICARE	199.48	679.01	2,459.00	1,779.99	27.6
110-410-5320 WORKER'S COMP	.77	67.60	207.00	139.40	32.7
110-410-5350 UNEMPLOYMENT	.00	.00	2,250.00	2,250.00	.0
110-410-5410 HEALTH INSURANCE	272.60	1,090.40	4,974.00	3,883.60	21.9
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	551.24	1,876.35	6,796.00	4,919.65	27.6
TOTAL PERSONAL SERVICES	3,631.69	12,589.17	48,832.00	36,242.83	25.8
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	.00	12,324.00	12,324.00	.0
110-410-6112 LEGAL SERVICES	.00	.00	50,000.00	50,000.00	.0
110-410-6114 FINANCIAL SERVICES	2,070.20	6,159.60	14,842.00	8,682.40	41.5
110-410-6122 IT SERVICES	1,887.66	1,887.66	14,125.00	12,237.34	13.4
110-410-6124 COPIER CONTRACT	169.28	511.54	3,000.00	2,488.46	17.1
110-410-6128 OTHER CONTRACT SERVICES	1,222.62	2,864.93	4,081.00	1,216.07	70.2
110-410-6210 INSURANCE & BONDS	.00	3,089.20	3,038.00	(51.20)	101.7
110-410-6220 POSTAGE, PRINTING, PUBLICATION	7.96	1,501.71	1,500.00	(1.71)	100.1
110-410-6222 NEWSLETTER EXPENDITURE	.00	.00	625.00	625.00	.0
110-410-6225 SOFTWARE & SUBSCRIPTIONS	1,189.96	2,674.91	8,096.00	5,421.09	33.0
110-410-6228 PUBLIC NOTICES	.00	.00	2,000.00	2,000.00	.0
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	20.89	87.87	3,000.00	2,912.13	2.9
110-410-6234 GENERAL SUPPLIES	14.99	82.99	500.00	417.01	16.6
110-410-6238 BANK SERVICE CHARGES	.63	1.76	50.00	48.24	3.5
110-410-6245 MEMBERSHIPS & DUES	633.00	633.00	3,350.00	2,717.00	18.9
110-410-6290 MISCELLANEOUS	26.99	111.08	500.00	388.92	22.2
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	250.00	250.00	.0
110-410-6334 NON-CAPITALIZED ASSETS	231.87	464.00	500.00	36.00	92.8
110-410-6420 WATER SERVICES	157.08	392.76	1,750.00	1,357.24	22.4
110-410-6425 SEWER SERVICES	81.00	266.48	1,500.00	1,233.52	17.8
110-410-6430 ELECTRICITY SERVICES	119.70	343.69	2,000.00	1,656.31	17.2
110-410-6435 INTERNET SERVICES	7.50	22.50	48.00	25.50	46.9
110-410-6440 TELEPHONE SERVICES	91.70	366.80	1,100.00	733.20	33.4
110-410-6510 COUNCIL & COMMITTEE EXPENSES	27.00	27.00	.00	(27.00)	.0
110-410-6512 STATE ETHICS COMMISSION	945.68	945.68	1,100.00	154.32	86.0
110-410-6705 RENT	94.00	372.00	2,080.00	1,708.00	17.9
TOTAL MATERIALS & SERVICES	8,999.71	22,807.16	131,859.00	109,051.84	17.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	247.01	247.01	110,000.00	109,752.99	.2
TOTAL CAPITAL OUTLAY	247.01	247.01	110,000.00	109,752.99	.2
TOTAL ADMINISTRATION	12,878.41	35,643.34	290,691.00	255,047.66	12.3
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	412.30	1,579.27	4,948.00	3,368.73	31.9
110-420-5150 PUBLIC WORKS DIRECTOR	(69.95)	965.90	2,514.00	1,548.10	38.4
110-420-5152 LEAD OPERATOR	(926.33)	1,581.11	1,521.00	(60.11)	104.0
110-420-5154 OPERATOR	.00	.00	1,521.00	1,521.00	.0
110-420-5156 OPERATOR TRAINEE	1,847.79	1,847.79	8,610.00	6,762.21	21.5
110-420-5158 MAINTENANCE WORKER	(237.43)	1,589.32	2,864.00	1,274.68	55.5
110-420-5160 TEMPORARY/ SEASONAL	(1,136.96)	.00	.00	.00	.0
110-420-5220 OVERTIME	(286.91)	431.63	1,775.00	1,343.37	24.3
110-420-5315 SOCIAL SECURITY/MEDICARE	(.87)	641.20	1,737.00	1,095.80	36.9
110-420-5320 WORKER'S COMP	.08	89.09	229.00	139.91	38.9
110-420-5350 UNEMPLOYMENT	.00	.00	1,590.00	1,590.00	.0
110-420-5410 HEALTH INSURANCE	483.93	1,596.09	8,808.00	7,211.91	18.1
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	(234.30)	1,299.55	4,800.00	3,500.45	27.1
TOTAL PERSONAL SERVICES	(148.65)	11,620.95	40,917.00	29,296.05	28.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	.00	.00	1,676.00	1,676.00	.0
110-420-6128	.00	.00	1,221.00	1,221.00	.0
110-420-6210	.00	2,825.49	2,760.00	(65.49)	102.4
110-420-6220	70.35	70.35	100.00	29.65	70.4
110-420-6225	106.40	594.48	1,740.00	1,145.52	34.2
110-420-6234	.55	5.17	3,000.00	2,994.83	.2
110-420-6238	.00	1.04	2,500.00	2,498.96	.0
110-420-6240	.00	.00	500.00	500.00	.0
110-420-6290	.00	35.96	500.00	464.04	7.2
110-420-6320	.00	324.27	3,000.00	2,675.73	10.8
110-420-6324	268.88	430.22	2,500.00	2,069.78	17.2
110-420-6328	.00	156.99	3,500.00	3,343.01	4.5
110-420-6330	624.99	967.52	3,000.00	2,032.48	32.3
110-420-6339	.00	.00	4,000.00	4,000.00	.0
110-420-6420	2,461.49	7,612.96	10,500.00	2,887.04	72.5
110-420-6425	432.00	1,275.06	7,400.00	6,124.94	17.2
110-420-6430	186.49	579.32	4,000.00	3,420.68	14.5
110-420-6445	.00	.00	500.00	500.00	.0
110-420-6535	.00	.00	1,000.00	1,000.00	.0
110-420-6710	51.01	277.73	2,500.00	2,222.27	11.1
TOTAL MATERIALS & SERVICES	4,202.16	15,156.56	55,897.00	40,740.44	27.1
<u>CAPITAL OUTLAY</u>					
110-420-8225	.00	.00	16,000.00	16,000.00	.0
110-420-8520	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	21,000.00	21,000.00	.0
TOTAL PARKS & RECREATION	4,053.51	26,777.51	117,814.00	91,036.49	22.7
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	.00	1,575.00	10,000.00	8,425.00	15.8
110-430-6334	.00	.00	426.00	426.00	.0
TOTAL MATERIALS & SERVICES	.00	1,575.00	10,426.00	8,851.00	15.1
TOTAL POLICE	.00	1,575.00	10,426.00	8,851.00	15.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
<u>PERSONAL SERVICES</u>					
110-440-5110	412.30	1,579.27	4,948.00	3,368.73	31.9
110-440-5150	209.48	830.94	2,514.00	1,683.06	33.1
110-440-5220	(.02)	98.80	182.00	83.20	54.3
110-440-5315	47.56	191.95	585.00	393.05	32.8
110-440-5320	.12	9.43	50.00	40.57	18.9
110-440-5350	.00	.00	540.00	540.00	.0
110-440-5410	76.13	304.59	1,222.00	917.41	24.9
110-440-5450	131.43	530.42	1,617.00	1,086.58	32.8
TOTAL PERSONAL SERVICES	877.00	3,545.40	11,658.00	8,112.60	30.4
<u>MATERIALS & SERVICES</u>					
110-440-6112	.00	.00	3,838.00	3,838.00	.0
110-440-6116	1,954.23	3,666.63	29,348.00	25,681.37	12.5
110-440-6117	652.50	652.50	11,965.00	11,312.50	5.5
110-440-6122	209.68	209.68	3,267.00	3,057.32	6.4
110-440-6128	96.11	96.11	90.00	(6.11)	106.8
110-440-6220	23.57	46.97	200.00	153.03	23.5
110-440-6225	19.22	167.59	300.00	132.41	55.9
110-440-6230	.83	7.76	200.00	192.24	3.9
110-440-6238	3.44	9.51	350.00	340.49	2.7
110-440-6245	.00	1,020.00	.00	(1,020.00)	.0
TOTAL MATERIALS & SERVICES	2,959.58	5,876.75	49,558.00	43,681.25	11.9
TOTAL COMMUNITY DEVELOPMENT	3,836.58	9,422.15	61,216.00	51,793.85	15.4
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130	1,852.83	7,348.66	22,234.00	14,885.34	33.1
110-450-5158	542.08	907.43	2,387.00	1,479.57	38.0
110-450-5160	(598.11)	894.92	8,364.00	7,469.08	10.7
110-450-5315	192.76	755.38	2,590.00	1,834.62	29.2
110-450-5320	1.00	248.94	293.00	44.06	85.0
110-450-5350	.00	.00	2,370.00	2,370.00	.0
110-450-5410	.00	.00	876.00	876.00	.0
110-450-5450	506.29	1,745.35	7,155.00	5,409.65	24.4
TOTAL PERSONAL SERVICES	2,496.85	11,900.68	46,269.00	34,368.32	25.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	IT SERVICES	5,525.67	6,325.67	8,169.00	1,843.33 77.4
110-450-6128	OTHER CONTRACT SERVICES	552.45	672.37	9,254.00	8,581.63 7.3
110-450-6210	INSURANCE & BONDS	.00	1,140.14	1,151.00	10.86 99.1
110-450-6220	POSTAGE, PRINTING, PUBLICATION	221.40	230.31	375.00	144.69 61.4
110-450-6225	SOFTWARE & SUBSCRIPTIONS	70.57	596.42	9,329.00	8,732.58 6.4
110-450-6230	OFFICE SUPPLIES/EQUIPMENT	179.71	243.33	600.00	356.67 40.6
110-450-6234	GENERAL SUPPLIES	.00	.00	200.00	200.00 .0
110-450-6238	BANK SERVICE CHARGES	.00	.28	50.00	49.72 .6
110-450-6245	MEMBERSHIPS & DUES	.00	.00	140.00	140.00 .0
110-450-6290	MISCELLANEOUS	.00	.00	200.00	200.00 .0
110-450-6320	BUILDING REPAIR & MAINTENANCE	.00	.00	500.00	500.00 .0
110-450-6334	NON-CAPITALIZED ASSETS	231.86	463.98	2,658.00	2,194.02 17.5
110-450-6420	WATER SERVICES	184.15	454.37	1,750.00	1,295.63 26.0
110-450-6425	SEWER SERVICES	81.00	273.33	1,300.00	1,026.67 21.0
110-450-6430	ELECTRICITY SERVICES	169.62	487.33	3,000.00	2,512.67 16.2
110-450-6435	INTERNET SERVICES	.00	.00	48.00	48.00 .0
110-450-6530	SUMMER READING PROGRAM	75.73	614.52	1,000.00	385.48 61.5
110-450-6780	MATERIALS & COLLECTIONS	129.90	129.90	.00	(129.90) .0
	TOTAL MATERIALS & SERVICES	7,422.06	11,631.95	39,724.00	28,092.05 29.3
<u>CAPITAL OUTLAY</u>					
110-450-8225	BUILDINGS & FACILITIES	2,185.00	2,185.00	4,349.00	2,164.00 50.2
110-450-8335	EQUIPMENT & FURNISHINGS	.00	.00	250.00	250.00 .0
	TOTAL CAPITAL OUTLAY	2,185.00	2,185.00	4,599.00	2,414.00 47.5
	TOTAL LIBRARY	12,103.91	25,717.63	90,592.00	64,874.37 28.4
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	CITY ADMINISTRATOR	412.30	1,579.27	4,948.00	3,368.73 31.9
110-460-5315	SOCIAL SECURITY/MEDICARE	31.54	120.82	529.00	408.18 22.8
110-460-5320	WORKER'S COMP	.08	5.73	1,003.00	997.27 .6
110-460-5350	UNEMPLOYMENT	.00	.00	360.00	360.00 .0
110-460-5410	HEALTH INSURANCE	33.79	135.17	549.00	413.83 24.6
110-460-5450	PUBLIC EMPLOYEES RETIREMENT	87.16	333.87	1,046.00	712.13 31.9
	TOTAL PERSONAL SERVICES	564.87	2,174.86	8,435.00	6,260.14 25.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	.00	1,054.00	1,054.00	.0
110-460-6220 POSTAGE, PRINTING, PUBLICATION	9.66	14.78	200.00	185.22	7.4
110-460-6225 SOFTWARE & SUBSCRIPTIONS	1.70	4.90	.00	(4.90)	.0
110-460-6234 GENERAL SUPPLIES	.83	7.76	100.00	92.24	7.8
110-460-6238 BANK SERVICE CHARGES	.00	.00	100.00	100.00	.0
110-460-6540 DOG/CAT CONTROL	.00	.00	250.00	250.00	.0
TOTAL MATERIALS & SERVICES	12.19	27.44	1,704.00	1,676.56	1.6
TOTAL CODE ENFORCEMENT	577.06	2,202.30	10,139.00	7,936.70	21.7
<u>TOURISM</u>					
<u>MATERIALS & SERVICES</u>					
110-470-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
110-470-6224 MARKETING	.00	.00	500.00	500.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	65.53	195.58	34,928.00	34,732.42	.6
TOTAL MATERIALS & SERVICES	65.53	195.58	35,578.00	35,382.42	.6
TOTAL TOURISM	65.53	195.58	35,578.00	35,382.42	.6
<u>MUNICIPAL COURT</u>					
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	412.30	1,579.27	4,948.00	3,368.73	31.9
110-480-5114 CITY CLERK	206.36	818.46	2,476.00	1,657.54	33.1
110-480-5220 OVERTIME	1.79	7.15	35.00	27.85	20.4
110-480-5315 SOCIAL SECURITY/MEDICARE	47.47	183.98	571.00	387.02	32.2
110-480-5320 WORKER'S COMP	.16	11.48	113.00	101.52	10.2
110-480-5350 UNEMPLOYMENT	.00	.00	510.00	510.00	.0
110-480-5410 HEALTH INSURANCE	102.49	409.97	1,661.00	1,251.03	24.7
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	131.16	508.41	1,577.00	1,068.59	32.2
TOTAL PERSONAL SERVICES	901.73	3,518.72	11,891.00	8,372.28	29.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-480-6120	250.00	500.00	500.00	.00	100.0
110-480-6128	.00	.00	107.00	107.00	.0
110-480-6220	1.38	1.38	50.00	48.62	2.8
110-480-6225	1.70	4.90	.00	(4.90)	.0
110-480-6230	.83	7.76	50.00	42.24	15.5
110-480-6238	.00	2.73	50.00	47.27	5.5
110-480-6560	200.00	200.00	50.00	(150.00)	400.0
110-480-6565	.00	.00	50.00	50.00	.0
TOTAL MATERIALS & SERVICES	453.91	716.77	857.00	140.23	83.6
TOTAL MUNICIPAL COURT	1,355.64	4,235.49	12,748.00	8,512.51	33.2
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111	.00	.00	11,895.00	11,895.00	.0
110-800-7112	.00	.00	9,924.00	9,924.00	.0
110-800-7113	.00	.00	62,082.00	62,082.00	.0
110-800-7114	.00	.00	55,104.00	55,104.00	.0
110-800-7511	.00	.00	10,755.00	10,755.00	.0
110-800-7512	.00	.00	8,403.00	8,403.00	.0
110-800-7513	.00	.00	2,550.00	2,550.00	.0
110-800-7514	.00	.00	2,295.00	2,295.00	.0
TOTAL DEBT SERVICES	.00	.00	163,008.00	163,008.00	.0
TOTAL DEBT SERVICE	.00	.00	163,008.00	163,008.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9590	.00	.00	70,061.00	70,061.00	.0
110-900-9895	.00	.00	21,423.00	21,423.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	91,484.00	91,484.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	91,484.00	91,484.00	.0

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	34,870.64	105,769.00	883,696.00	777,927.00	12.0
NET REVENUE OVER EXPENDITURES	(27,951.17)	(43,281.74)	(108,737.00)	(65,455.26)	(39.8)

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2024

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	19,901.01	
220-1115	CASH IN BANK - LGIP	30,682.01	
	TOTAL ASSETS		50,583.02

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	487.35	
220-2210	PAYROLL TAXES PAYABLE	229.00	
220-2245	HEALTH INSURANCE PAYABLE	154.33	
220-2250	RETIREMENT PAYABLE	196.02	
220-2255	DEFERRED COMP PAYABLE	16.55	
	TOTAL LIABILITIES		1,083.25

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	44,107.38	
	REVENUE OVER EXPENDITURES - YTD	5,392.39	
	BALANCE - CURRENT DATE	5,392.39	
	TOTAL FUND EQUITY		49,499.77
	TOTAL LIABILITIES AND EQUITY		50,583.02

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	130.97	268.98	100.00	(168.98)	269.0
TOTAL INVESTMENT EARNINGS	130.97	268.98	100.00	(168.98)	269.0
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	6,262.33	16,594.51	21,645.00	5,050.49	76.7
220-335-4358 ELECTRICAL PERMIT FEES	892.80	2,920.00	1,725.00	(1,195.00)	169.3
TOTAL LICENSES & PERMITS	7,155.13	19,514.51	23,370.00	3,855.49	83.5
TOTAL FUND REVENUE	7,286.10	19,783.49	23,470.00	3,686.51	84.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110 CITY ADMINISTRATOR	164.94	631.76	1,979.00	1,347.24	31.9
220-490-5114 CITY CLERK	206.36	818.46	2,476.00	1,657.54	33.1
220-490-5150 PUBLIC WORKS DIRECTOR	349.31	1,385.16	4,191.00	2,805.84	33.1
220-490-5220 OVERTIME	1.81	171.87	339.00	167.13	50.7
220-490-5315 SOCIAL SECURITY/MEDICARE	55.26	230.04	688.00	457.96	33.4
220-490-5320 WORKER'S COMP	.17	13.76	69.00	55.24	19.9
220-490-5350 UNEMPLOYMENT	.00	.00	630.00	630.00	.0
220-490-5410 HEALTH INSURANCE	152.85	611.32	2,475.00	1,863.68	24.7
220-490-5450 PUBLIC EMPLOYEES RETIREMENT	152.71	635.74	1,901.00	1,265.26	33.4
TOTAL PERSONAL SERVICES	1,083.41	4,498.11	14,748.00	10,249.89	30.5
<u>MATERIALS & SERVICES</u>					
220-490-6110 AUDITING	.00	.00	1,562.00	1,562.00	.0
220-490-6114 FINANCIAL SERVICES	258.78	769.96	1,856.00	1,086.04	41.5
220-490-6122 IT SERVICES	209.68	209.68	3,269.00	3,059.32	6.4
220-490-6128 OTHER CONTRACT SERVICES	.00	.00	186.00	186.00	.0
220-490-6150 BUILDING INSPECTION SERVICES	3,891.94	7,070.33	13,000.00	5,929.67	54.4
220-490-6152 ELECTRICAL INSPECTION SERVICES	560.25	1,357.50	5,000.00	3,642.50	27.2
220-490-6220 POSTAGE, PRINTING, PUBLICATION	124.52	133.65	200.00	66.35	66.8
220-490-6225 SOFTWARE & SUBSCRIPTIONS	24.63	128.76	392.00	263.24	32.9
220-490-6230 OFFICE SUPPLIES/EQUIPMENT	.83	7.76	150.00	142.24	5.2
220-490-6238 BANK SERVICE CHARGES	17.39	33.01	250.00	216.99	13.2
220-490-6420 WATER SERVICES	37.92	94.14	600.00	505.86	15.7
220-490-6425 SEWER SERVICES	18.00	59.98	500.00	440.02	12.0
220-490-6430 ELECTRICITY SERVICES	9.93	28.22	100.00	71.78	28.2
220-490-6524 BUILDING STATE SURCHARGE	.00	.00	3,000.00	3,000.00	.0
220-490-6525 ELECTRICAL STATE SURCHARGE	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	5,153.87	9,892.99	31,065.00	21,172.01	31.9
TOTAL NON-DEPARTMENTAL	6,237.28	14,391.10	45,813.00	31,421.90	31.4

OTHER REQUIREMENTS

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
220-900-9590 CONTINGENCY	.00	.00	11,709.00	11,709.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	11,709.00	11,709.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	11,709.00	11,709.00	.0
TOTAL FUND EXPENDITURES	6,237.28	14,391.10	57,522.00	43,130.90	25.0
NET REVENUE OVER EXPENDITURES	1,048.82	5,392.39	(34,052.00)	(39,444.39)	15.8

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2024

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	134,214.75	
230-1115	CASH IN BANK - LGIP	117,697.88	
230-1510	ACCOUNTS RECEIVABLE	61,613.95	
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	
230-1795	CONSTRUCTION IN PROGRESS	106,557.92	
230-1820	AD - BUILDINGS & FACILITIES	(22,600.32)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(24,744.09)	
230-1840	AD - VEHICLES & ROLLING STOCK	(24,264.42)	
230-1850	AD - INFRASTRUCTURE	(2,630,437.00)	
	TOTAL ASSETS		2,726,707.13

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	7,575.76	
230-2210	PAYROLL TAXES PAYABLE	3,418.12	
230-2245	HEALTH INSURANCE PAYABLE	2,453.69	
230-2250	RETIREMENT PAYABLE	2,997.19	
230-2255	DEFERRED COMP PAYABLE	220.73	
230-2520	UTILITY DEPOSITS	43,954.59	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	961,473.30	
	TOTAL LIABILITIES		1,023,203.38

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	141,455.53	
230-3275	GASB - FIXED ASSETS	2,413,180.55	
230-3277	GAAP - LONG TERM DEBT	(961,473.30)	
	REVENUE OVER EXPENDITURES - YTD	110,340.97	
	BALANCE - CURRENT DATE	110,340.97	
	TOTAL FUND EQUITY		1,703,503.75
	TOTAL LIABILITIES AND EQUITY		2,726,707.13

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	106.89	429.02	.00	(429.02)	.0
TOTAL INVESTMENT EARNINGS	106.89	429.02	.00	(429.02)	.0
<u>CAPITAL GRANTS</u>					
230-328-4162 WATER - CAPITAL GRANTS	93,005.00	93,005.00	1,100,000.00	1,006,995.00	8.5
TOTAL CAPITAL GRANTS	93,005.00	93,005.00	1,100,000.00	1,006,995.00	8.5
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	500.00	1,000.00	2,500.00	1,500.00	40.0
TOTAL LICENSES & PERMITS	500.00	1,000.00	2,500.00	1,500.00	40.0
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	50,237.08	227,687.13	552,196.00	324,508.87	41.2
230-340-4426 BULK WATER SALES	.00	16.58	1,200.00	1,183.42	1.4
230-340-4430 WATER/SEWER CONNECTION FEES	.00	.00	4,325.00	4,325.00	.0
230-340-4435 FIRE HYDRANT FEE	430.50	1,685.28	4,994.00	3,308.72	33.8
230-340-4440 BACKFLOW TESTING	.00	89.59	1,250.00	1,160.41	7.2
TOTAL CHARGES FOR SERVICE	50,667.58	229,478.58	563,965.00	334,486.42	40.7
<u>SDC REVENUE</u>					
230-345-4531 WATER REIMBURSEMENT SDC	1,490.00	3,725.00	3,725.00	.00	100.0
TOTAL SDC REVENUE	1,490.00	3,725.00	3,725.00	.00	100.0
<u>MISCELLANEOUS REVENUE</u>					
230-385-4850 WATER/SEWER PENALTIES	210.00	845.00	3,270.00	2,425.00	25.8
230-385-4895 MISCELLANEOUS REVENUE	.00	35.00	.00	(35.00)	.0
TOTAL MISCELLANEOUS REVENUE	210.00	880.00	3,270.00	2,390.00	26.9
TOTAL FUND REVENUE	145,979.47	328,517.60	1,673,460.00	1,344,942.40	19.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	2,185.21	8,370.18	24,738.00	16,367.82	33.8
230-490-5114	1,650.90	6,547.77	19,811.00	13,263.23	33.1
230-490-5150	3,073.09	11,567.00	35,201.00	23,634.00	32.9
230-490-5152	4,475.31	15,131.81	25,106.00	9,974.19	60.3
230-490-5154	.00	.00	21,302.00	21,302.00	.0
230-490-5156	2,217.65	2,217.65	10,334.00	8,116.35	21.5
230-490-5158	(40.10)	507.93	955.00	447.07	53.2
230-490-5160	(1,300.48)	.00	.00	.00	.0
230-490-5220	935.10	4,682.30	8,547.00	3,864.70	54.8
230-490-5315	978.27	3,719.13	11,202.00	7,482.87	33.2
230-490-5320	3.68	319.92	1,053.00	733.08	30.4
230-490-5350	.00	.00	10,230.00	10,230.00	.0
230-490-5410	3,012.01	10,330.89	41,789.00	31,458.11	24.7
230-490-5450	2,595.84	9,894.93	30,952.00	21,057.07	32.0
TOTAL PERSONAL SERVICES	19,786.48	73,289.51	241,220.00	167,930.49	30.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	AUDITING	.00	.00	7,712.00	7,712.00 .0
230-490-6114	FINANCIAL SERVICES	1,293.88	3,849.76	9,276.00	5,426.24 41.5
230-490-6116	ENGINEERING SERVICES	.00	.00	35,500.00	35,500.00 .0
230-490-6122	IT SERVICES	419.35	419.35	219.00	(200.35) 191.5
230-490-6128	OTHER CONTRACT SERVICES	88.37	265.11	5,064.00	4,798.89 5.2
230-490-6210	INSURANCE & BONDS	.00	16,340.15	16,349.00	8.85 100.0
230-490-6220	POSTAGE, PRINTING, PUBLICATION	219.38	1,166.66	1,500.00	333.34 77.8
230-490-6225	SOFTWARE & SUBSCRIPTIONS	466.92	3,051.08	8,896.00	5,844.92 34.3
230-490-6230	OFFICE SUPPLIES/EQUIPMENT	14.91	138.43	1,250.00	1,111.57 11.1
230-490-6234	GENERAL SUPPLIES	(7.71)	(7.71)	.00	7.71 .0
230-490-6238	BANK SERVICE CHARGES	468.06	1,306.13	7,000.00	5,693.87 18.7
230-490-6240	TRAVEL & TRAINING	.00	.00	2,500.00	2,500.00 .0
230-490-6245	MEMBERSHIPS & DUES	.00	168.60	1,525.00	1,356.40 11.1
230-490-6290	MISCELLANEOUS	.00	.00	1,500.00	1,500.00 .0
230-490-6320	BUILDING REPAIR & MAINTENANCE	.00	.00	5,500.00	5,500.00 .0
230-490-6324	EQUIPMENT REPAIR & MAINTENANCE	1,800.00	1,800.00	15,550.00	13,750.00 11.6
230-490-6330	OTHER REPAIR & MAINTENANCE	4,608.81	4,608.81	25,000.00	20,391.19 18.4
230-490-6334	NON-CAPITALIZED ASSETS	836.76	836.76	11,500.00	10,663.24 7.3
230-490-6420	WATER SERVICES	146.68	297.26	1,800.00	1,502.74 16.5
230-490-6425	SEWER SERVICES	72.00	212.51	1,020.00	807.49 20.8
230-490-6430	ELECTRICITY SERVICES	1,854.55	5,134.51	20,000.00	14,865.49 25.7
230-490-6435	INTERNET SERVICES	117.88	353.64	2,700.00	2,346.36 13.1
230-490-6440	TELEPHONE SERVICES	110.14	746.11	3,800.00	3,053.89 19.6
230-490-6445	REFUSE SERVICES	(104.47)	(98.12)	600.00	698.12 (16.4)
230-490-6710	GAS & OIL	37.10	37.10	1,520.00	1,482.90 2.4
230-490-6712	OPERATIONS & SUPPLIES	(3,995.70)	2,009.22	6,150.00	4,140.78 32.7
230-490-6750	CHEMICALS & LAB SUPPLIES	5,911.08	5,911.08	42,454.00	36,542.92 13.9
230-490-6755	WATER/SEWER ANALYSIS	774.90	881.10	4,358.00	3,476.90 20.2
230-490-6758	WATER/SEWER CONNECTION EXPENDI	2,148.48	2,148.48	5,000.00	2,851.52 43.0
	TOTAL MATERIALS & SERVICES	17,281.37	51,576.02	245,243.00	193,666.98 21.0
	TOTAL NON-DEPARTMENTAL	37,067.85	124,865.53	486,463.00	361,597.47 25.7
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8225	BUILDINGS & FACILITIES	.00	.00	8,000.00	8,000.00 .0
230-700-8540	WATER SYSTEMS IMPROVEMTS	.00	93,311.10	1,100,000.00	1,006,688.90 8.5
	TOTAL CAPITAL OUTLAY	.00	93,311.10	1,108,000.00	1,014,688.90 8.4
	TOTAL CAPITAL OUTLAY	.00	93,311.10	1,108,000.00	1,014,688.90 8.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 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	.00	5,488.00	5,488.00	.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	18,432.00	18,432.00	.0
230-800-7125	LOAN PRINCIPAL - L21001	.00	.00	7,983.00	7,983.00	.0
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	1,935.00	1,935.00	.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	20,949.00	20,949.00	.0
230-800-7525	LOAN INTEREST - L21001	.00	.00	3,555.00	3,555.00	.0
TOTAL DEBT SERVICES		.00	.00	58,342.00	58,342.00	.0
TOTAL DEBT SERVICE		.00	.00	58,342.00	58,342.00	.0
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
230-900-9590	CONTINGENCY	.00	.00	126,994.00	126,994.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	126,994.00	126,994.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	126,994.00	126,994.00	.0
TOTAL FUND EXPENDITURES		37,067.85	218,176.63	1,779,799.00	1,561,622.37	12.3
NET REVENUE OVER EXPENDITURES		108,911.62	110,340.97	(106,339.00)	(216,679.97)	103.8

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2024

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	129,761.03	
240-1115	CASH IN BANK - LGIP	200,282.24	
240-1510	ACCOUNTS RECEIVABLE	43,773.77	
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	(51,196.42)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(47,469.52)	
240-1840	AD - VEHICLES & ROLLING STOCK	(11,978.73)	
240-1850	AD - INFRASTRUCTURE	(3,220,306.23)	
	TOTAL ASSETS		2,217,245.68

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	7,575.74	
240-2210	PAYROLL TAXES PAYABLE	3,418.14	
240-2245	HEALTH INSURANCE PAYABLE	2,453.69	
240-2250	RETIREMENT PAYABLE	2,997.19	
240-2255	DEFERRED COMP PAYABLE	220.73	
240-2750	LONG TERM DEBT	444,867.14	
	TOTAL LIABILITIES		461,532.63

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	303,091.63	
240-3275	GASB - FIXED ASSETS	1,843,428.64	
240-3277	GAAP - LONG TERM DEBT	(444,867.14)	
	REVENUE OVER EXPENDITURES - YTD	54,059.92	
	BALANCE - CURRENT DATE	54,059.92	
	TOTAL FUND EQUITY		1,755,713.05
	TOTAL LIABILITIES AND EQUITY		2,217,245.68

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	854.81	2,493.15	5,500.00	3,006.85	45.3
TOTAL INVESTMENT EARNINGS	854.81	2,493.15	5,500.00	3,006.85	45.3
<u>LICENSES & PERMITS</u>					
240-335-4370 WATER/SEWER CONNECTION PERMIT	1,435.60	1,665.60	.00	(1,665.60)	.0
TOTAL LICENSES & PERMITS	1,435.60	1,665.60	.00	(1,665.60)	.0
<u>CHARGES FOR SERVICE</u>					
240-340-4425 WATER/SEWER SALES	43,164.22	170,126.40	530,496.00	360,369.60	32.1
TOTAL CHARGES FOR SERVICE	43,164.22	170,126.40	530,496.00	360,369.60	32.1
<u>SDC REVENUE</u>					
240-345-4541 SEWER REIMBURSEMENT SDC	1,236.00	3,090.00	3,090.00	.00	100.0
TOTAL SDC REVENUE	1,236.00	3,090.00	3,090.00	.00	100.0
<u>MISCELLANEOUS REVENUE</u>					
240-385-4850 WATER/SEWER PENALTIES	202.50	808.50	4,200.00	3,391.50	19.3
TOTAL MISCELLANEOUS REVENUE	202.50	808.50	4,200.00	3,391.50	19.3
TOTAL FUND REVENUE	46,893.13	178,183.65	543,286.00	365,102.35	32.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	CITY ADMINISTRATOR	2,185.21	8,370.17	24,738.00	16,367.83 33.8
240-490-5114	CITY CLERK	1,650.90	6,547.77	19,811.00	13,263.23 33.1
240-490-5150	PUBLIC WORKS DIRECTOR	3,073.09	11,567.00	35,201.00	23,634.00 32.9
240-490-5152	LEAD OPERATOR	4,475.31	15,131.81	21,302.00	6,170.19 71.0
240-490-5154	OPERATOR	.00	.00	25,106.00	25,106.00 .0
240-490-5156	OPERATOR TRAINEE	2,217.65	2,217.65	10,334.00	8,116.35 21.5
240-490-5158	MAINTENANCE WORKER	(40.10)	507.93	955.00	447.07 53.2
240-490-5160	TEMPORARY/ SEASONAL	(1,300.48)	.00	.00	.00 .0
240-490-5220	OVERTIME	768.97	4,516.18	8,547.00	4,030.82 52.8
240-490-5315	SOCIAL SECURITY/MEDICARE	965.54	3,706.37	11,202.00	7,495.63 33.1
240-490-5320	WORKER'S COMP	3.68	319.94	2,885.00	2,565.06 11.1
240-490-5350	UNEMPLOYMENT	.00	.00	10,230.00	10,230.00 .0
240-490-5410	HEALTH INSURANCE	2,714.40	10,033.34	41,789.00	31,755.66 24.0
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,560.77	9,859.83	30,952.00	21,092.17 31.9
	TOTAL PERSONAL SERVICES	19,274.94	72,777.99	243,052.00	170,274.01 29.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	.00	7,712.00	7,712.00	.0
240-490-6114	1,293.88	3,849.76	9,276.00	5,426.24	41.5
240-490-6116	.00	6,327.28	45,000.00	38,672.72	14.1
240-490-6122	419.35	419.35	219.00	(200.35)	191.5
240-490-6128	88.37	265.11	3,800.00	3,534.89	7.0
240-490-6210	.00	14,848.11	14,895.00	46.89	99.7
240-490-6220	216.52	438.57	2,000.00	1,561.43	21.9
240-490-6225	466.92	3,051.08	8,896.00	5,844.92	34.3
240-490-6230	7.20	130.71	750.00	619.29	17.4
240-490-6238	356.31	1,015.94	5,500.00	4,484.06	18.5
240-490-6240	.00	.00	2,500.00	2,500.00	.0
240-490-6245	.00	168.60	4,370.00	4,201.40	3.9
240-490-6290	.00	.00	500.00	500.00	.0
240-490-6320	.00	.00	6,000.00	6,000.00	.0
240-490-6324	173.30	191.07	11,800.00	11,608.93	1.6
240-490-6330	1,311.15	1,661.15	17,500.00	15,838.85	9.5
240-490-6334	241.78	241.78	13,000.00	12,758.22	1.9
240-490-6420	404.42	1,216.46	12,000.00	10,783.54	10.1
240-490-6425	648.00	1,912.59	7,500.00	5,587.41	25.5
240-490-6430	2,131.62	6,504.94	29,100.00	22,595.06	22.4
240-490-6435	101.69	305.07	2,700.00	2,394.93	11.3
240-490-6440	69.38	438.84	1,380.00	941.16	31.8
240-490-6445	6.35	12.70	9,000.00	8,987.30	.1
240-490-6520	.00	.00	4,300.00	4,300.00	.0
240-490-6705	90.00	180.00	.00	(180.00)	.0
240-490-6710	50.39	185.34	3,150.00	2,964.66	5.9
240-490-6712	(227.61)	1,669.93	4,750.00	3,080.07	35.2
240-490-6750	2,736.56	2,736.56	25,795.00	23,058.44	10.6
240-490-6755	2,163.60	3,574.80	17,680.00	14,105.20	20.2
240-490-6758	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	12,749.18	51,345.74	273,573.00	222,227.26	18.8
TOTAL NON-DEPARTMENTAL	32,024.12	124,123.73	516,625.00	392,501.27	24.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8335	.00	.00	8,000.00	8,000.00	.0
240-700-8550	.00	.00	50,000.00	50,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	58,000.00	58,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	58,000.00	58,000.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>DEBT SERVICE</u>						
<u>DEBT SERVICES</u>						
240-800-7110	LOAN PRINCIPAL - G02002	.00	.00	24,170.00	24,170.00	.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,488.00	5,488.00	.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	.00	.00	7,370.00	7,370.00	.0
240-800-7510	LOAN INTEREST - G02002	.00	.00	4,889.00	4,889.00	.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	1,935.00	1,935.00	.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,375.00	8,375.00	.0
TOTAL DEBT SERVICES		.00	.00	52,227.00	52,227.00	.0
TOTAL DEBT SERVICE		.00	.00	52,227.00	52,227.00	.0
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
240-900-9590	CONTINGENCY	.00	.00	144,362.00	144,362.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	144,362.00	144,362.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	144,362.00	144,362.00	.0
TOTAL FUND EXPENDITURES		32,024.12	124,123.73	771,214.00	647,090.27	16.1
NET REVENUE OVER EXPENDITURES		14,869.01	54,059.92	(227,928.00)	(281,987.92)	23.7

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2024

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	78,344.17	
312-1115	CASH IN BANK - LGIP	102,850.49	
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	(140.80)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(3,180.12)	
312-1840	AD - VEHICLES & ROLLING STOCK	(6,214.89)	
312-1850	AD - INFRASTRUCTURE	(580,861.47)	
	TOTAL ASSETS		2,046,768.01

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	846.34	
312-2210	PAYROLL TAXES PAYABLE	405.12	
312-2245	HEALTH INSURANCE PAYABLE	238.07	
312-2250	RETIREMENT PAYABLE	341.28	
312-2255	DEFERRED COMP PAYABLE	26.55	
312-2750	LONG TERM DEBT	72,750.91	
	TOTAL LIABILITIES		74,608.27

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	173,400.73	
312-3275	GASB - FIXED ASSETS	1,865,573.35	
312-3277	GAAP - LONG TERM DEBT	(72,750.91)	
	REVENUE OVER EXPENDITURES - YTD	5,936.57	
	BALANCE - CURRENT DATE	5,936.57	
	TOTAL FUND EQUITY		1,972,159.74
	TOTAL LIABILITIES AND EQUITY		2,046,768.01

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	439.21	1,371.34	3,200.00	1,828.66	42.9
TOTAL INVESTMENT EARNINGS	439.21	1,371.34	3,200.00	1,828.66	42.9
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE HWY STREET TAX	7,367.64	24,307.52	95,000.00	70,692.48	25.6
TOTAL INTERGOVERNMENTAL	7,367.64	24,307.52	95,000.00	70,692.48	25.6
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	208.00	520.00	520.00	.00	100.0
TOTAL SDC REVENUE	208.00	520.00	520.00	.00	100.0
TOTAL FUND REVENUE	8,014.85	26,198.86	98,720.00	72,521.14	26.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110	CITY ADMINISTRATOR	412.30	1,579.27	2,969.00	1,389.73 53.2
312-490-5150	PUBLIC WORKS DIRECTOR	349.31	1,385.16	4,191.00	2,805.84 33.1
312-490-5152	LEAD OPERATOR	429.04	1,682.78	2,536.00	853.22 66.4
312-490-5154	OPERATOR	.00	.00	2,536.00	2,536.00 .0
312-490-5156	OPERATOR TRAINEE	1,108.83	1,108.83	5,167.00	4,058.17 21.5
312-490-5158	MAINTENANCE WORKER	.00	348.80	.00	(348.80) .0
312-490-5160	TEMPORARY/ SEASONAL	(132.48)	.00	.00	.00 .0
312-490-5220	OVERTIME	74.51	516.11	1,055.00	538.89 48.9
312-490-5315	SOCIAL SECURITY/MEDICARE	149.22	484.18	1,411.00	926.82 34.3
312-490-5320	WORKER'S COMP	.72	43.04	2,002.00	1,958.96 2.2
312-490-5350	UNEMPLOYMENT	.00	.00	1,290.00	1,290.00 .0
312-490-5410	HEALTH INSURANCE	378.03	1,090.90	5,342.00	4,251.10 20.4
312-490-5450	PUBLIC EMPLOYEES RETIREMENT	267.48	1,091.48	3,899.00	2,807.52 28.0
	TOTAL PERSONAL SERVICES	3,036.96	9,330.55	32,398.00	23,067.45 28.8
<u>MATERIALS & SERVICES</u>					
312-490-6110	AUDITING	.00	.00	1,562.00	1,562.00 .0
312-490-6114	FINANCIAL SERVICES	258.76	769.92	1,856.00	1,086.08 41.5
312-490-6116	ENGINEERING SERVICES	.00	.00	20,000.00	20,000.00 .0
312-490-6122	IT SERVICES	.00	440.52	1,674.00	1,233.48 26.3
312-490-6128	OTHER CONTRACT SERVICES	.00	.00	20,000.00	20,000.00 .0
312-490-6210	INSURANCE & BONDS	.00	5,671.90	5,678.00	6.10 99.9
312-490-6220	POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00 .0
312-490-6225	SOFTWARE & SUBSCRIPTIONS	85.58	262.08	2,500.00	2,237.92 10.5
312-490-6230	OFFICE SUPPLIES/EQUIPMENT	4.23	15.79	150.00	134.21 10.5
312-490-6238	BANK SERVICE CHARGES	.00	.00	50.00	50.00 .0
312-490-6324	EQUIPMENT REPAIR & MAINTENANCE	.00	.00	500.00	500.00 .0
312-490-6330	OTHER REPAIR & MAINTENANCE	.00	.00	10,000.00	10,000.00 .0
312-490-6334	NON-CAPITALIZED ASSETS	.00	.00	5,000.00	5,000.00 .0
312-490-6430	ELECTRICITY SERVICES	985.43	2,955.27	14,100.00	11,144.73 21.0
312-490-6720	STORM DRAIN MAINTENANCE	816.26	816.26	5,000.00	4,183.74 16.3
312-490-6724	STREET SIGNS	.00	.00	1,000.00	1,000.00 .0
312-490-6726	STREET LIGHTS	.00	.00	1,000.00	1,000.00 .0
	TOTAL MATERIALS & SERVICES	2,150.26	10,931.74	90,120.00	79,188.26 12.1
	TOTAL NON-DEPARTMENTAL	5,187.22	20,262.29	122,518.00	102,255.71 16.5
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
312-700-8530 STREET IMPROVEMENTS	.00	.00	60,428.00	60,428.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	60,428.00	60,428.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	60,428.00	60,428.00	.0
 <u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
312-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	1,755.00	1,755.00	.0
312-800-7125 LOAN PRINCIPAL - L21001	.00	.00	3,579.00	3,579.00	.0
312-800-7525 LOAN INTEREST - L21001	.00	.00	1,594.00	1,594.00	.0
TOTAL DEBT SERVICES	.00	.00	6,928.00	6,928.00	.0
TOTAL DEBT SERVICE	.00	.00	6,928.00	6,928.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	22,996.00	22,996.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	22,996.00	22,996.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	22,996.00	22,996.00	.0
TOTAL FUND EXPENDITURES	5,187.22	20,262.29	212,870.00	192,607.71	9.5
NET REVENUE OVER EXPENDITURES	2,827.63	5,936.57	(114,150.00)	(120,086.57)	5.2

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2024

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		5,569.11	
	TOTAL ASSETS			5,569.11

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		12,118.10	
	REVENUE OVER EXPENDITURES - YTD	(6,548.99)	
	BALANCE - CURRENT DATE	(6,548.99)	
	TOTAL FUND EQUITY			5,569.11
	TOTAL LIABILITIES AND EQUITY			5,569.11

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.11	.49	10.00	9.51	4.9
TOTAL INVESTMENT EARNINGS	.11	.49	10.00	9.51	4.9
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	.00	.00	564.00	564.00	.0
TOTAL OTHER REVENUE	.00	.00	564.00	564.00	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	.00	1,020.00	1,000.00	(20.00)	102.0
314-380-4862 FOOD BOOTH SALES	.00	500.00	500.00	.00	100.0
314-380-4863 BEER GARDEN	.00	200.00	.00	(200.00)	.0
314-380-4864 JAM SALES	.00	1,657.20	950.00	(707.20)	174.4
314-380-4870 SPONSORSHIP REVENUE	.00	.00	1,500.00	1,500.00	.0
314-380-4878 CAR SHOW REVENUE	.00	.00	325.00	325.00	.0
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	185.00	.00	(185.00)	.0
314-380-4884 KIDZ KORNER REVENUE	.00	294.85	.00	(294.85)	.0
TOTAL FUNDRAISING & EVENT REVENUE	.00	3,857.05	4,275.00	417.95	90.2
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	.00	.00	100.00	100.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	100.00	100.00	.0
TOTAL FUND REVENUE	.11	3,857.54	4,949.00	1,091.46	78.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	POLICE SERVICES	.00	3,957.67	2,500.00 (1,457.67) 158.3
314-490-6122	IT SERVICES	.00	.00	660.00	660.00 .0
314-490-6220	POSTAGE, PRINTING, PUBLICATION	.00	.00	100.00	100.00 .0
314-490-6225	SOFTWARE & SUBSCRIPTIONS	28.05	84.15	550.00	465.85 15.3
314-490-6238	BANK SERVICE CHARGES	.00	10.19	50.00	39.81 20.4
314-490-6290	MISCELLANEOUS	.00	489.98	450.00 (39.98) 108.9
314-490-6445	REFUSE SERVICES	.00	.00	1,500.00	1,500.00 .0
314-490-6705	RENT	80.00	240.00	960.00	720.00 25.0
314-490-6714	MATERIALS & SERVICES	339.24	965.24	4,500.00	3,534.76 21.5
314-490-6814	JAM SALES EXP	91.35	607.75	.00 (607.75) .0
314-490-6858	KIDZ KORNER EXP	613.96	626.55	.00 (626.55) .0
314-490-6864	ENTERTAINMENT EXP	100.00	3,425.00	2,500.00 (925.00) 137.0
	TOTAL MATERIALS & SERVICES	1,252.60	10,406.53	13,770.00	3,363.47 75.6
	TOTAL NON-DEPARTMENTAL	1,252.60	10,406.53	13,770.00	3,363.47 75.6
	TOTAL FUND EXPENDITURES	1,252.60	10,406.53	13,770.00	3,363.47 75.6
	NET REVENUE OVER EXPENDITURES	(1,252.49)	(6,548.99)	(8,821.00)	(2,272.01) (74.2)

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2024

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	9,479.14	
410-1115	CASH IN BANK - LGIP	107,211.51	
	TOTAL ASSETS		116,690.65

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	110,249.87	
	REVENUE OVER EXPENDITURES - YTD	6,440.78	
	BALANCE - CURRENT DATE	6,440.78	
	TOTAL FUND EQUITY		116,690.65
	TOTAL LIABILITIES AND EQUITY		116,690.65

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
410-315-4125	INTEREST EARNED	456.73	1,439.78	3,000.00	1,560.22	48.0
	TOTAL INVESTMENT EARNINGS	456.73	1,439.78	3,000.00	1,560.22	48.0
<u>SDC REVENUE</u>						
410-345-4510	PARK SDC FEES	2,008.00	5,001.00	5,020.00	19.00	99.6
410-345-4511	PARKS REIMBURSEMENT SDC	.00	.00	4,925.00	4,925.00	.0
	TOTAL SDC REVENUE	2,008.00	5,001.00	9,945.00	4,944.00	50.3
	TOTAL FUND REVENUE	2,464.73	6,440.78	12,945.00	6,504.22	49.8

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 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	122,723.00	122,723.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	122,723.00	122,723.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	122,723.00	122,723.00	.0
TOTAL FUND EXPENDITURES	.00	.00	122,723.00	122,723.00	.0
NET REVENUE OVER EXPENDITURES	2,464.73	6,440.78	(109,778.00)	(116,218.78)	5.9

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2024

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	7,633.40	
412-1115	CASH IN BANK - LGIP	81,916.23	
	TOTAL ASSETS		<u>89,549.63</u>

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	85,484.59	
	REVENUE OVER EXPENDITURES - YTD	4,065.04	
	BALANCE - CURRENT DATE	4,065.04	
	TOTAL FUND EQUITY		<u>89,549.63</u>
	TOTAL LIABILITIES AND EQUITY		<u>89,549.63</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	348.97	1,105.04	2,500.00	1,394.96	44.2
TOTAL INVESTMENT EARNINGS	348.97	1,105.04	2,500.00	1,394.96	44.2
<u>SDC REVENUE</u>					
412-345-4512 TRANSPORTATION SDC	1,184.00	2,960.00	2,975.00	15.00	99.5
TOTAL SDC REVENUE	1,184.00	2,960.00	2,975.00	15.00	99.5
TOTAL FUND REVENUE	1,532.97	4,065.04	5,475.00	1,409.96	74.3

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	90,613.00	90,613.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	90,613.00	90,613.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	90,613.00	90,613.00	.0
TOTAL FUND EXPENDITURES	.00	.00	90,613.00	90,613.00	.0
NET REVENUE OVER EXPENDITURES	1,532.97	4,065.04	(85,138.00)	(89,203.04)	4.8

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2024

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	52,851.63	
430-1115	CASH IN BANK - LGIP	447,434.06	
	TOTAL ASSETS		500,285.69

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	461,732.95	
	REVENUE OVER EXPENDITURES - YTD	38,552.74	
	BALANCE - CURRENT DATE	38,552.74	
	TOTAL FUND EQUITY		500,285.69
	TOTAL LIABILITIES AND EQUITY		500,285.69

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
430-315-4125	INTEREST EARNED	1,906.19	6,450.74	15,000.00	8,549.26	43.0
	TOTAL INVESTMENT EARNINGS	1,906.19	6,450.74	15,000.00	8,549.26	43.0
<u>SDC REVENUE</u>						
430-345-4530	WATER SDC	14,136.00	32,102.00	45,500.00	13,398.00	70.6
	TOTAL SDC REVENUE	14,136.00	32,102.00	45,500.00	13,398.00	70.6
	TOTAL FUND REVENUE	16,042.19	38,552.74	60,500.00	21,947.26	63.7

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	525,277.00	525,277.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	525,277.00	525,277.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	525,277.00	525,277.00	.0
TOTAL FUND EXPENDITURES	.00	.00	525,277.00	525,277.00	.0
NET REVENUE OVER EXPENDITURES	16,042.19	38,552.74	(464,777.00)	(503,329.74)	8.3

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2024

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	14,444.03	
440-1115	CASH IN BANK - LGIP	85,269.74	
	TOTAL ASSETS		<u>99,713.77</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	93,041.81	
	REVENUE OVER EXPENDITURES - YTD	6,671.96	
	BALANCE - CURRENT DATE	6,671.96	
	TOTAL FUND EQUITY		<u>99,713.77</u>
	TOTAL LIABILITIES AND EQUITY		<u>99,713.77</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
440-315-4125 INTEREST EARNED	363.35	1,316.96	3,500.00	2,183.04	37.6
TOTAL INVESTMENT EARNINGS	363.35	1,316.96	3,500.00	2,183.04	37.6
<u>SDC REVENUE</u>					
440-345-4540 SEWER SDC	2,142.00	5,355.00	8,035.00	2,680.00	66.7
TOTAL SDC REVENUE	2,142.00	5,355.00	8,035.00	2,680.00	66.7
TOTAL FUND REVENUE	2,505.35	6,671.96	11,535.00	4,863.04	57.8

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	157,873.00	157,873.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	157,873.00	157,873.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	157,873.00	157,873.00	.0
TOTAL FUND EXPENDITURES	.00	.00	157,873.00	157,873.00	.0
NET REVENUE OVER EXPENDITURES	2,505.35	6,671.96	(146,338.00)	(153,009.96)	4.6

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2024

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	9,558.96	
445-1115	CASH IN BANK - LGIP	84,258.45	
	TOTAL ASSETS		93,817.41

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	89,310.31	
	REVENUE OVER EXPENDITURES - YTD	4,507.10	
	BALANCE - CURRENT DATE	4,507.10	
	TOTAL FUND EQUITY		93,817.41
	TOTAL LIABILITIES AND EQUITY		93,817.41

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	358.98	1,142.10	2,500.00	1,357.90	45.7
TOTAL INVESTMENT EARNINGS	358.98	1,142.10	2,500.00	1,357.90	45.7
<u>SDC REVENUE</u>					
445-345-4545 STORM DRAINAGE SDC	1,346.00	3,365.00	5,000.00	1,635.00	67.3
TOTAL SDC REVENUE	1,346.00	3,365.00	5,000.00	1,635.00	67.3
TOTAL FUND REVENUE	1,704.98	4,507.10	7,500.00	2,992.90	60.1

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STORMWATER SDC FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	96,645.00	96,645.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	96,645.00	96,645.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	96,645.00	96,645.00	.0
TOTAL FUND EXPENDITURES	.00	.00	96,645.00	96,645.00	.0
NET REVENUE OVER EXPENDITURES	1,704.98	4,507.10	(89,145.00)	(93,652.10)	5.1

CITY OF LOWELL
BALANCE SHEET
SEPTEMBER 30, 2024

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,404.48	
520-1115	CASH IN BANK - LGIP	33,070.03	
	TOTAL ASSETS		42,474.51

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	41,933.08	
	REVENUE OVER EXPENDITURES - YTD	541.43	
	BALANCE - CURRENT DATE	541.43	
	TOTAL FUND EQUITY		42,474.51
	TOTAL LIABILITIES AND EQUITY		42,474.51

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	140.99	541.43	1,500.00	958.57	36.1
	TOTAL INVESTMENT EARNINGS	140.99	541.43	1,500.00	958.57	36.1
	TOTAL FUND REVENUE	140.99	541.43	1,500.00	958.57	36.1

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	43,382.00	43,382.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	43,382.00	43,382.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	43,382.00	43,382.00	.0
TOTAL FUND EXPENDITURES	.00	.00	43,382.00	43,382.00	.0
NET REVENUE OVER EXPENDITURES	140.99	541.43	(41,882.00)	(42,423.43)	1.3

CITY OF LOWELL
 BALANCE SHEET
 SEPTEMBER 30, 2024

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH		5,755.72
521-1115	CASH IN BANK - LGIP		11,023.30
			<u>16,779.02</u>
	TOTAL ASSETS		<u>16,779.02</u>

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE		16,598.41
	REVENUE OVER EXPENDITURES - YTD	180.61	
		<u>180.61</u>	
	BALANCE - CURRENT DATE		<u>180.61</u>
	TOTAL FUND EQUITY		<u>16,779.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>16,779.02</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	47.04	180.61	500.00	319.39	36.1
	TOTAL INVESTMENT EARNINGS	47.04	180.61	500.00	319.39	36.1
	TOTAL FUND REVENUE	47.04	180.61	500.00	319.39	36.1

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	17,081.00	17,081.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	17,081.00	17,081.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	17,081.00	17,081.00	.0
TOTAL FUND EXPENDITURES	.00	.00	17,081.00	17,081.00	.0
NET REVENUE OVER EXPENDITURES	47.04	180.61	(16,581.00)	(16,761.61)	1.1

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

For the Period Ending: **10/31/2024**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		176,650.70	108,737.00		
Revenues					
310 Property Taxes	194.06	1,015.64	205,095.00	204,079.36	0.50
315 Interest Earned	561.94	2,741.37	6,500.00	3,758.63	42.17
320 Intergovernmental Revenue	1,760.04	11,504.66	41,588.00	30,083.34	27.66
325 Operating Grants	-	714.45	62,944.00	62,229.55	1.14
328 Capital Grants	-	-	-	-	0.00
330 Franchise Fees	1,451.38	37,090.85	86,263.00	49,172.15	43.00
335 Licenses & Permits	132.00	2,874.27	58,750.00	55,875.73	4.89
340 Charges for Service	119.00	3,637.44	3,075.00	(562.44)	118.29
345 Reimbursement SDC's	-	235.00	235.00	-	100.00
350 Fines & Forfeitures	50.00	915.00	2,500.00	1,585.00	36.60
360 Loan Proceeds	-	-	-	-	0.00
370 Other Revenue	-	477.00	5,500.00	5,023.00	8.67
375 Gain(Loss) on Sale of Fixed Assets	-	-	302,459.00	302,459.00	0.00
380 Fundraising & Event Revenue	-	5,550.00	-	(5,550.00)	0.00
385 Miscellaneous Revenue	205.12	205.12	50.00	(155.12)	410.24
Total Revenues	4,473.54	66,960.80	774,959.00	707,998.20	8.64
Expenditures					
410 Administration					
5000 Personal Services	3,166.77	15,755.94	48,832.00	33,076.06	32.27
6000 Materials & Services	4,313.96	27,121.12	131,859.00	104,737.88	20.57
8000 Capital Outlay	(247.01)	-	110,000.00	110,000.00	0.00
Total Administration	7,233.72	42,877.06	290,691.00	247,813.94	14.75
420 Parks & Recreation					
5000 Personal Services	3,059.56	14,680.51	40,917.00	26,236.49	35.88
6000 Materials & Services	4,260.01	19,416.57	55,897.00	36,480.43	34.74
8000 Capital Outlay	5,022.93	5,022.93	21,000.00	15,977.07	23.92
Total Parks & Recreation	12,342.50	39,120.01	117,814.00	78,693.99	33.20
430 Police					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	-	1,575.00	10,426.00	8,851.00	15.11
8000 Capital Outlay	-	-	-	-	0.00
Total Police	-	1,575.00	10,426.00	8,851.00	15.11
440 Community Development					
5000 Personal Services	877.14	4,422.54	11,658.00	7,235.46	37.94
6000 Materials & Services	1,030.76	6,907.51	49,558.00	42,650.49	13.94
8000 Capital Outlay	-	-	-	-	0.00
Total Community Development	1,907.90	11,330.05	61,216.00	49,885.95	18.51

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

For the Period Ending: **10/31/2024**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		176,650.70	108,737.00		
450 Library					
5000 Personal Services	2,773.56	14,674.24	46,269.00	31,594.76	31.72
6000 Materials & Services	986.74	12,618.69	39,724.00	27,105.31	31.77
8000 Capital Outlay	-	2,185.00	4,599.00	2,414.00	47.51
Total Library	<u>3,760.30</u>	<u>29,477.93</u>	<u>90,592.00</u>	<u>61,114.07</u>	<u>32.54</u>
460 Code Enforcement					
5000 Personal Services	564.88	2,739.74	8,435.00	5,695.26	32.48
6000 Materials & Services	20.20	47.64	1,704.00	1,656.36	2.80
8000 Capital Outlay	-	-	-	-	0.00
Total Code Enforcement	<u>585.08</u>	<u>2,787.38</u>	<u>10,139.00</u>	<u>7,351.62</u>	<u>27.49</u>
470 Tourism					
5000 Personal Services	-	-	-	-	
6000 Materials & Services	66.48	262.06	35,578.00	35,315.94	0.74
8000 Capital Outlay	-	-	-	-	0.00
Total Tourism	<u>66.48</u>	<u>262.06</u>	<u>35,578.00</u>	<u>35,315.94</u>	<u>0.74</u>
480 Municipal Court					
5000 Personal Services	899.44	4,418.16	11,891.00	7,472.84	37.16
6000 Materials & Services	1,721.41	2,438.18	857.00	(1,581.18)	284.50
8000 Capital Outlay	-	-	-	-	0.00
Total Municipal Court	<u>2,620.85</u>	<u>6,856.34</u>	<u>12,748.00</u>	<u>5,891.66</u>	<u>53.78</u>
800 Debt Service					
7111 Principal	-	-	139,005.00	139,005.00	0.00
7511 Interest	-	-	24,003.00	24,003.00	0.00
Total Debt Service	<u>-</u>	<u>-</u>	<u>163,008.00</u>	<u>163,008.00</u>	<u>0.00</u>
900 Other Requirements					
9100 Transfers to Other Funds	-	-	-	-	0.00
9500 Contingency	-	-	70,061.00	70,061.00	0.00
9800 Ending Balance (Budgeted)	-	-	21,423.00	21,423.00	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>91,484.00</u>	<u>91,484.00</u>	<u>0.00</u>
Total General Fund Expenditures	<u>28,516.83</u>	<u>134,285.83</u>	<u>883,696.00</u>	<u>749,410.17</u>	<u>15.20</u>
Net Revenues over Expenditures	<u>(24,043.29)</u>	<u>(67,325.03)</u>	<u>(108,737.00)</u>	<u>(41,411.97)</u>	<u>61.92</u>
Ending Fund Balance		109,325.67	-		

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

For the Period Ending: **10/31/2024**

220 Building Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		44,107.38	34,052.00		
Revenues					
315 Interest Earned	134.29	403.27	100.00	(303.27)	403.27
335 Licenses & Permits	929.19	20,443.70	23,370.00	2,926.30	87.48
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	7.23	7.23	-	(7.23)	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u><u>1,070.71</u></u>	<u><u>20,854.20</u></u>	<u><u>23,470.00</u></u>	<u><u>2,615.80</u></u>	<u><u>88.85</u></u>
Expenditures					
220 Building Department					
5000 Personal Services	1,080.99	5,579.10	14,748.00	9,168.90	37.83
6000 Materials & Services	6,864.17	16,757.16	31,065.00	14,307.84	53.94
8000 Capital Outlay	-	-	-	-	0.00
Total Building Department	<u><u>7,945.16</u></u>	<u><u>22,336.26</u></u>	<u><u>45,813.00</u></u>	<u><u>23,476.74</u></u>	<u><u>48.76</u></u>
900 Other Requirements					
9100 Transfers to Other Funds	-	-	-	-	0.00
9500 Contingency	-	-	11,709.00	11,709.00	0.00
9800 Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>11,709.00</u></u>	<u><u>11,709.00</u></u>	<u><u>-</u></u>
Total Building Fund Expenditures	<u><u>7,945.16</u></u>	<u><u>22,336.26</u></u>	<u><u>57,522.00</u></u>	<u><u>35,185.74</u></u>	<u><u>38.83</u></u>
Net Revenues over Expenditures	<u><u>(6,874.45)</u></u>	<u><u>(1,482.06)</u></u>	<u><u>(34,052.00)</u></u>	<u><u>(32,569.94)</u></u>	<u><u>(4.35)</u></u>
Ending Fund Balance		42,625.32	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

	Period Actual	YTD Actual	Budget	Unearned	Pcnt
230 Water Fund					
3100 Beginning Fund Balance		141,455.53	106,339.00		
Revenues					
315 Interest Earned	516.17	945.19	-	(945.19)	0.00
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	93,005.00	1,100,000.00	1,006,995.00	8.46
335 Licenses & Permits	-	1,000.00	2,500.00	1,500.00	40.00
340 Charges for Service	44,696.35	274,174.93	563,965.00	289,790.07	48.62
345 Reimbursement SDC's	-	3,725.00	3,725.00	-	100.00
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	366.10	1,246.10	3,270.00	2,023.90	38.11
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	45,578.62	374,096.22	1,673,460.00	1,299,363.78	22.35
Expenditures					
230 Water Department					
5000 Personal Services	17,676.18	90,965.69	241,220.00	150,254.31	37.71
6000 Materials & Services	14,404.04	65,980.06	245,243.00	179,262.94	26.90
8000 Capital Outlay	177.00	93,488.10	1,108,000.00	1,014,511.90	8.44
Total Water Department	32,257.22	250,433.85	1,594,463.00	1,344,029.15	15.71
800 Debt Service					
7111 Principal	-	-	31,903.00	31,903.00	0.00
7511 Interest	-	-	26,439.00	26,439.00	0.00
Total Debt Service	-	-	58,342.00	58,342.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	126,994.00	126,994.00	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	126,994.00	126,994.00	0.00
Total General Fund Expenditures	32,257.22	250,433.85	1,779,799.00	1,529,365.15	14.07
Net Revenues over Expenditures	13,321.40	123,662.37	(106,339.00)	(230,001.37)	116.29
Ending Fund Balance		265,117.90	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

	Period Actual	YTD Actual	Budget	Unearned	Pcnt
240 Sewer Fund					
3100 Beginning Fund Balance		303,091.63	227,928.00		
Revenues					
315 Interest Earned	876.79	3,369.94	5,500.00	2,130.06	61.27
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Licenses & Permits	-	1,665.60	-	(1,665.60)	0.00
340 Charges for Service	43,125.82	213,252.22	530,496.00	317,243.78	40.20
345 Reimbursement SDC's	-	3,090.00	3,090.00	-	100.00
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	313.40	1,121.90	4,200.00	3,078.10	26.71
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	44,316.01	222,499.66	543,286.00	320,786.34	40.95
Expenditures					
230 Sewer Department					
5000 Personal Services	19,594.36	92,372.35	243,052.00	150,679.65	38.01
6000 Materials & Services	11,806.71	63,152.45	273,573.00	210,420.55	23.08
8000 Capital Outlay	-	-	58,000.00	58,000.00	0.00
Total Sewer Department	31,401.07	155,524.80	574,625.00	419,100.20	27.07
800 Debt Service					
7111 Principal	-	-	37,028.00	37,028.00	0.00
7511 Interest	-	-	15,199.00	15,199.00	0.00
Total Debt Service	-	-	52,227.00	52,227.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	144,362.00	144,362.00	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	144,362.00	144,362.00	0.00
Total General Fund Expenditures	31,401.07	155,524.80	771,214.00	615,689.20	20.17
Net Revenues over Expenditures	12,914.94	66,974.86	(227,928.00)	(294,902.86)	29.38
Ending Fund Balance		370,066.49	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

312 Street Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		173,400.73	114,150.00		
Revenues					
315 Interest Earned	450.62	1,821.96	3,200.00	1,378.04	56.94
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Intergovernmental	9,250.23	33,557.75	95,000.00	61,442.25	35.32
345 Reimbursement SDC's	-	520.00	520.00	-	100.00
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	10.85	10.85	-	(10.85)	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	9,711.70	35,910.56	98,720.00	62,809.44	36.38
Expenditures					
312 Street Department					
5000 Personal Services	2,056.04	11,386.59	32,398.00	21,011.41	35.15
6000 Materials & Services	2,479.01	13,410.75	90,120.00	76,709.25	14.88
8000 Capital Outlay	37,737.05	37,737.05	60,428.00	22,690.95	62.45
Total Street Department	42,272.10	62,534.39	182,946.00	120,411.61	34.18
800 Debt Service					
7111 Principal	-	-	5,334.00	5,334.00	0.00
7511 Interest	-	-	1,594.00	1,594.00	0.00
Total Debt Service	-	-	6,928.00	6,928.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	22,996.00	22,996.00	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	22,996.00	22,996.00	0.00
Total General Fund Expenditures	42,272.10	62,534.39	212,870.00	150,335.61	29.38
Net Revenues over Expenditures	(32,560.40)	(26,623.83)	(114,150.00)	(87,526.17)	(23.32)
Ending Fund Balance		146,776.90	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

314 Blackberry Jam Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		12,118.10	8,821.00		
Revenues					
315 Interest Earned	0.08	0.57	10.00	9.43	5.70
370 Other Revenue	-	-	564.00	564.00	0.00
380 Fundraising & Event Revenue	-	3,857.05	4,275.00	417.95	90.22
385 Miscellaneous Revenue	-	-	100.00	100.00	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	0.08	3,857.62	4,949.00	1,091.38	77.95
Expenditures					
314 Blackberry Jam					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	1,687.53	12,094.06	13,770.00	1,675.94	87.83
8000 Capital Outlay	-	-	-	-	0.00
Total Blackberry Jam	1,687.53	12,094.06	13,770.00	1,675.94	87.83
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	#DIV/0!
Total General Fund Expenditures	1,687.53	12,094.06	13,770.00	1,675.94	87.83
Net Revenues over Expenditures	(1,687.45)	(8,236.44)	(8,821.00)	(584.56)	(93.37)
Ending Fund Balance		3,881.66	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

410 Parks SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		110,249.87	109,778.00		
Revenues					
315 Interest Earned	468.43	1,908.21	3,000.00	1,091.79	63.61
345 SDC Revenue	-	5,001.00	9,945.00	4,944.00	50.29
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	468.43	6,909.21	12,945.00	6,035.79	53.37
Expenditures					
410 Parks SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	2,119.23	2,119.23	122,723.00	120,603.77	1.73
Total Parks SDC	2,119.23	2,119.23	122,723.00	120,603.77	1.73
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	#DIV/0!
Total General Fund Expenditures	2,119.23	2,119.23	122,723.00	120,603.77	1.73
Net Revenues over Expenditures	(1,650.80)	4,789.98	(109,778.00)	(114,567.98)	4.36
Ending Fund Balance		115,039.85	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

412 Streets SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		85,484.59	85,138.00		
Revenues					
315 Interest Earned	357.92	1,462.96	2,500.00	1,037.04	58.52
345 SDC Revenue	-	2,960.00	2,975.00	15.00	99.50
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u><u>357.92</u></u>	<u><u>4,422.96</u></u>	<u><u>5,475.00</u></u>	<u><u>1,052.04</u></u>	<u><u>80.78</u></u>
Expenditures					
412 Streets SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	90,613.00	90,613.00	0.00
Total Streets SDC	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>90,613.00</u></u>	<u><u>90,613.00</u></u>	<u><u>0.00</u></u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>#DIV/0!</u></u>
Total General Fund Expenditures	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>90,613.00</u></u>	<u><u>90,613.00</u></u>	<u><u>0.00</u></u>
Net Revenues over Expenditures	<u><u>357.92</u></u>	<u><u>4,422.96</u></u>	<u><u>(85,138.00)</u></u>	<u><u>(89,560.96)</u></u>	<u><u>5.20</u></u>
Ending Fund Balance		89,907.55	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

430 Water SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		461,732.95	464,777.00		
Revenues					
315 Interest Earned	1,955.18	8,405.92	15,000.00	6,594.08	56.04
345 SDC Revenue	-	32,102.00	45,500.00	13,398.00	70.55
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u><u>1,955.18</u></u>	<u><u>40,507.92</u></u>	<u><u>60,500.00</u></u>	<u><u>19,992.08</u></u>	<u><u>66.96</u></u>
Expenditures					
430 Water SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	525,277.00	525,277.00	0.00
Total Water SDC	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>525,277.00</u></u>	<u><u>525,277.00</u></u>	<u><u>0.00</u></u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>#DIV/0!</u></u>
Total General Fund Expenditures	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>525,277.00</u></u>	<u><u>525,277.00</u></u>	<u><u>0.00</u></u>
Net Revenues over Expenditures	<u><u>1,955.18</u></u>	<u><u>40,507.92</u></u>	<u><u>(464,777.00)</u></u>	<u><u>(505,284.92)</u></u>	<u><u>8.72</u></u>
Ending Fund Balance		502,240.87	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **9/30/2024**

440 Sewer SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		93,041.81	146,338.00		
Revenues					
315 Interest Earned	363.35	1,316.96	3,500.00	2,183.04	37.63
345 SDC Revenue	2,142.00	5,355.00	8,035.00	2,680.00	66.65
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	2,505.35	6,671.96	11,535.00	4,863.04	57.84
Expenditures					
440 Sewer SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	157,873.00	157,873.00	0.00
Total Sewer SDC	-	-	157,873.00	157,873.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	#DIV/0!
Total General Fund Expenditures	-	-	157,873.00	157,873.00	0.00
Net Revenues over Expenditures	2,505.35	6,671.96	(146,338.00)	(153,009.96)	4.56
Ending Fund Balance		99,713.77	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

445 Stormwater SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		89,310.31	89,145.00		
Revenues					
315 Interest Earned	368.19	1,510.29	2,500.00	989.71	60.41
345 SDC Revenue	-	3,365.00	5,000.00	1,635.00	67.30
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u><u>368.19</u></u>	<u><u>4,875.29</u></u>	<u><u>7,500.00</u></u>	<u><u>2,624.71</u></u>	<u><u>65.00</u></u>
Expenditures					
445 Stormwater SDC					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	96,645.00	96,645.00	0.00
Total Stormwater SDC	<u>-</u>	<u>-</u>	<u>96,645.00</u>	<u>96,645.00</u>	<u>0.00</u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total General Fund Expenditures	<u>-</u>	<u>-</u>	<u>96,645.00</u>	<u>96,645.00</u>	<u>0.00</u>
Net Revenues over Expenditures	<u><u>368.19</u></u>	<u><u>4,875.29</u></u>	<u><u>(89,145.00)</u></u>	<u><u>(94,020.29)</u></u>	<u><u>5.47</u></u>
Ending Fund Balance		94,185.60	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **6/30/2024**

520 Water Reserve Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		41,933.08	41,882.00		
Revenues					
315 Interest Earned	-	1,440.11	1,500.00	59.89	96.01
345 SDC Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	<u>-</u>	<u>1,440.11</u>	<u>1,500.00</u>	<u>59.89</u>	<u>96.01</u>
Expenditures					
520 Water Reserve					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Water Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	43,382.00	43,382.00	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>43,382.00</u>	<u>43,382.00</u>	<u>0.00</u>
Total General Fund Expenditures	<u>-</u>	<u>-</u>	<u>43,382.00</u>	<u>43,382.00</u>	<u>0.00</u>
Net Revenues over Expenditures	<u>-</u>	<u>1,440.11</u>	<u>(41,882.00)</u>	<u>(43,322.11)</u>	<u>3.44</u>
Ending Fund Balance		43,373.19	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **10/31/2024**

521 Sewer Reserve Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		16,598.41	16,581.00		
Revenues					
315 Interest Earned	48.25	228.86	500.00	271.14	45.77
345 SDC Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	48.25	228.86	500.00	271.14	45.77
Expenditures					
521 Sewer Reserve					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Sewer Reserve	-	-	-	-	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	17,081.00	17,081.00	0.00
Total Other Requirements	-	-	17,081.00	17,081.00	0.00
Total General Fund Expenditures	-	-	17,081.00	17,081.00	0.00
Net Revenues over Expenditures	48.25	228.86	(16,581.00)	(16,809.86)	1.38
Ending Fund Balance		16,827.27	-		

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2024

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	477,071.00
999-1115	CASH IN BANK - LGIP	1,417,549.76
		1,894,620.76
	TOTAL COMBINED CASH	1,894,620.76
999-1110	CASH ALLOCATED TO FUNDS	(1,894,620.76)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	119,965.02
220	ALLOCATION TO BUILDING FUND	43,712.16
230	ALLOCATION TO WATER FUND	274,436.35
240	ALLOCATION TO SEWER FUND	342,885.93
312	ALLOCATION TO STREET FUND	148,832.94
314	ALLOCATION TO BLACKBERRY JAM FUND	3,881.66
410	ALLOCATION TO PARKS SDC FUND	115,039.85
412	ALLOCATION TO STREETS SDC FUND	89,907.55
430	ALLOCATION TO WATER SDC FUND	502,240.87
440	ALLOCATION TO SEWER SDC FUND	100,086.45
445	ALLOCATION TO STORMWATER SDC FUND	94,185.60
520	ALLOCATION TO WATER RESERVE FUND	42,619.11
521	ALLOCATION TO SEWER RESERVE FUND	16,827.27
		1,894,620.76
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,894,620.76
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,894,620.76)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
BALANCE SHEET
OCTOBER 31, 2024

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	19,796.62	
110-1115	CASH IN BANK - LGIP	100,168.40	
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	(285,931.30)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(26,661.25)	
110-1840	AD - VEHICLES & ROLLING STOCK	(26,140.21)	
110-1850	AD - INFRASTRUCTURE	(19,116.67)	
	TOTAL ASSETS		3,558,310.73

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	5,510.61	
110-2210	PAYROLL TAXES PAYABLE	2,419.13	
110-2245	HEALTH INSURANCE PAYABLE	756.50	
110-2250	RETIREMENT PAYABLE	1,909.64	
110-2255	DEFERRED COMP PAYABLE	72.86	
110-2525	OTHER DEPOSITS	220.61	
110-2750	LONG TERM DEBT	657,214.62	
	TOTAL LIABILITIES		668,103.97

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	176,650.70	
110-3275	GASB - FIXED ASSETS	3,438,095.71	
110-3277	GAAP - LONG TERM DEBT	(657,214.62)	
	REVENUE OVER EXPENDITURES - YTD	(67,325.03)	
	BALANCE - CURRENT DATE	(67,325.03)	
	TOTAL FUND EQUITY		2,890,206.76
	TOTAL LIABILITIES AND EQUITY		3,558,310.73

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	.00	47.21	203,895.00	203,847.79	.0
110-310-4114	194.06	968.43	1,200.00	231.57	80.7
	194.06	1,015.64	205,095.00	204,079.36	.5
<u>INVESTMENT EARNINGS</u>					
110-315-4125	561.94	2,741.37	6,500.00	3,758.63	42.2
	561.94	2,741.37	6,500.00	3,758.63	42.2
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	3,246.66	13,244.00	9,997.34	24.5
110-320-4134	57.56	268.44	708.00	439.56	37.9
110-320-4136	1,702.48	7,278.73	24,724.00	17,445.27	29.4
110-320-4145	.00	.00	50.00	50.00	.0
110-320-4148	.00	710.83	2,862.00	2,151.17	24.8
	1,760.04	11,504.66	41,588.00	30,083.34	27.7
<u>OPERATING GRANTS</u>					
110-325-4151	.00	.00	23,759.00	23,759.00	.0
110-325-4152	.00	.00	19,100.00	19,100.00	.0
110-325-4154	.00	714.45	13,085.00	12,370.55	5.5
110-325-4158	.00	.00	2,000.00	2,000.00	.0
110-325-4160	.00	.00	5,000.00	5,000.00	.0
	.00	714.45	62,944.00	62,229.55	1.1
<u>FRANCHISE FEES</u>					
110-330-4310	.00	1,513.28	9,356.00	7,842.72	16.2
110-330-4312	.00	30,849.37	60,659.00	29,809.63	50.9
110-330-4314	1,199.92	4,297.14	14,748.00	10,450.86	29.1
110-330-4316	251.46	431.06	1,500.00	1,068.94	28.7
	1,451.38	37,090.85	86,263.00	49,172.15	43.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352	.00	2,554.27	38,500.00	35,945.73	6.6
110-335-4353	.00	.00	19,150.00	19,150.00	.0
110-335-4354	.00	.00	500.00	500.00	.0
110-335-4360	132.00	320.00	600.00	280.00	53.3
TOTAL LICENSES & PERMITS	132.00	2,874.27	58,750.00	55,875.73	4.9
<u>CHARGES FOR SERVICE</u>					
110-340-4410	102.00	260.80	500.00	239.20	52.2
110-340-4415	.00	.00	25.00	25.00	.0
110-340-4416	17.00	1,202.03	1,500.00	297.97	80.1
110-340-4417	.00	195.00	225.00	30.00	86.7
110-340-4419	.00	50.00	75.00	25.00	66.7
110-340-4421	.00	1,929.61	650.00	(1,279.61)	296.9
110-340-4423	.00	.00	100.00	100.00	.0
TOTAL CHARGES FOR SERVICE	119.00	3,637.44	3,075.00	(562.44)	118.3
<u>SDC REVENUE</u>					
110-345-4511	.00	235.00	235.00	.00	100.0
TOTAL SDC REVENUE	.00	235.00	235.00	.00	100.0
<u>FINES & FORFEITURES</u>					
110-350-4625	50.00	915.00	2,500.00	1,585.00	36.6
TOTAL FINES & FORFEITURES	50.00	915.00	2,500.00	1,585.00	36.6
<u>OTHER REVENUE</u>					
110-370-4825	.00	127.00	1,000.00	873.00	12.7
110-370-4826	.00	350.00	4,500.00	4,150.00	7.8
TOTAL OTHER REVENUE	.00	477.00	5,500.00	5,023.00	8.7
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849	.00	.00	302,459.00	302,459.00	.0
TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	302,459.00	302,459.00	.0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4867 PARKS CAPITAL DONATIONS	.00	5,550.00	.00	(5,550.00)	.0
TOTAL FUNDRAISING & EVENT REVENUE	.00	5,550.00	.00	(5,550.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	205.12	205.12	50.00	(155.12)	410.2
TOTAL MISCELLANEOUS REVENUE	205.12	205.12	50.00	(155.12)	410.2
TOTAL FUND REVENUE	4,473.54	66,960.80	774,959.00	707,998.20	8.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110	1,649.22	7,966.35	24,737.00	16,770.65	32.2
110-410-5114	412.73	2,049.69	4,953.00	2,903.31	41.4
110-410-5158	184.75	1,092.18	2,387.00	1,294.82	45.8
110-410-5220	.00	14.29	69.00	54.71	20.7
110-410-5315	171.88	850.89	2,459.00	1,608.11	34.6
110-410-5320	.64	68.24	207.00	138.76	33.0
110-410-5350	.00	.00	2,250.00	2,250.00	.0
110-410-5410	272.60	1,363.00	4,974.00	3,611.00	27.4
110-410-5450	474.95	2,351.30	6,796.00	4,444.70	34.6
	<u>3,166.77</u>	<u>15,755.94</u>	<u>48,832.00</u>	<u>33,076.06</u>	<u>32.3</u>
<u>TOTAL PERSONAL SERVICES</u>					
 <u>MATERIALS & SERVICES</u>					
110-410-6110	2,000.00	2,000.00	12,324.00	10,324.00	16.2
110-410-6112	48.95	48.95	50,000.00	49,951.05	.1
110-410-6114	70.20	6,229.80	14,842.00	8,612.20	42.0
110-410-6122	(1,468.32)	419.34	14,125.00	13,705.66	3.0
110-410-6124	169.00	680.54	3,000.00	2,319.46	22.7
110-410-6128	172.67	3,037.60	4,081.00	1,043.40	74.4
110-410-6210	.00	3,089.20	3,038.00	(51.20)	101.7
110-410-6220	9.76	1,511.47	1,500.00	(11.47)	100.8
110-410-6222	.00	.00	625.00	625.00	.0
110-410-6225	1,743.75	4,418.66	8,096.00	3,677.34	54.6
110-410-6228	.00	.00	2,000.00	2,000.00	.0
110-410-6230	773.53	861.40	3,000.00	2,138.60	28.7
110-410-6234	86.01	169.00	500.00	331.00	33.8
110-410-6238	1.66	3.42	50.00	46.58	6.8
110-410-6245	.00	633.00	3,350.00	2,717.00	18.9
110-410-6290	.00	111.08	500.00	388.92	22.2
110-410-6320	.00	.00	500.00	500.00	.0
110-410-6324	.00	.00	250.00	250.00	.0
110-410-6334	.00	464.00	500.00	36.00	92.8
110-410-6420	152.87	545.63	1,750.00	1,204.37	31.2
110-410-6425	81.00	347.48	1,500.00	1,152.52	23.2
110-410-6430	107.89	451.58	2,000.00	1,548.42	22.6
110-410-6435	12.50	35.00	48.00	13.00	72.9
110-410-6440	91.75	458.55	1,100.00	641.45	41.7
110-410-6445	166.74	166.74	.00	(166.74)	.0
110-410-6510	.00	27.00	.00	(27.00)	.0
110-410-6512	.00	945.68	1,100.00	154.32	86.0
110-410-6705	94.00	466.00	2,080.00	1,614.00	22.4
	<u>4,313.96</u>	<u>27,121.12</u>	<u>131,859.00</u>	<u>104,737.88</u>	<u>20.6</u>
<u>TOTAL MATERIALS & SERVICES</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	(247.01)	.00	110,000.00	110,000.00	.0
TOTAL CAPITAL OUTLAY	(247.01)	.00	110,000.00	110,000.00	.0
TOTAL ADMINISTRATION	7,233.72	42,877.06	290,691.00	247,813.94	14.8
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	412.30	1,991.57	4,948.00	2,956.43	40.3
110-420-5150 PUBLIC WORKS DIRECTOR	209.52	1,175.42	2,514.00	1,338.58	46.8
110-420-5152 LEAD OPERATOR	126.81	1,707.92	1,521.00	(186.92)	112.3
110-420-5154 OPERATOR	.00	.00	1,521.00	1,521.00	.0
110-420-5156 OPERATOR TRAINEE	774.20	2,621.99	8,610.00	5,988.01	30.5
110-420-5158 MAINTENANCE WORKER	221.69	1,811.01	2,864.00	1,052.99	63.2
110-420-5220 OVERTIME	2.74	434.37	1,775.00	1,340.63	24.5
110-420-5315 SOCIAL SECURITY/MEDICARE	133.68	774.88	1,737.00	962.12	44.6
110-420-5320 WORKER'S COMP	673.32	762.41	229.00	(533.41)	332.9
110-420-5350 UNEMPLOYMENT	.00	.00	1,590.00	1,590.00	.0
110-420-5410 HEALTH INSURANCE	265.36	1,861.45	8,808.00	6,946.55	21.1
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	239.94	1,539.49	4,800.00	3,260.51	32.1
TOTAL PERSONAL SERVICES	3,059.56	14,680.51	40,917.00	26,236.49	35.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	.00	.00	1,676.00	1,676.00	.0
110-420-6128	.00	.00	1,221.00	1,221.00	.0
110-420-6210	.00	2,825.49	2,760.00	(65.49)	102.4
110-420-6220	16.74	87.09	100.00	12.91	87.1
110-420-6225	106.48	700.96	1,740.00	1,039.04	40.3
110-420-6234	.89	6.06	3,000.00	2,993.94	.2
110-420-6238	.00	1.04	2,500.00	2,498.96	.0
110-420-6240	.00	.00	500.00	500.00	.0
110-420-6290	.00	35.96	500.00	464.04	7.2
110-420-6320	.00	324.27	3,000.00	2,675.73	10.8
110-420-6324	.00	430.22	2,500.00	2,069.78	17.2
110-420-6328	.00	156.99	3,500.00	3,343.01	4.5
110-420-6330	489.18	1,456.70	3,000.00	1,543.30	48.6
110-420-6339	.00	.00	4,000.00	4,000.00	.0
110-420-6420	2,050.19	9,663.15	10,500.00	836.85	92.0
110-420-6425	648.00	1,923.06	7,400.00	5,476.94	26.0
110-420-6430	175.78	755.10	4,000.00	3,244.90	18.9
110-420-6445	.00	.00	500.00	500.00	.0
110-420-6535	500.00	500.00	1,000.00	500.00	50.0
110-420-6710	272.75	550.48	2,500.00	1,949.52	22.0
TOTAL MATERIALS & SERVICES	4,260.01	19,416.57	55,897.00	36,480.43	34.7
<u>CAPITAL OUTLAY</u>					
110-420-8225	.00	.00	16,000.00	16,000.00	.0
110-420-8335	5,022.93	5,022.93	.00	(5,022.93)	.0
110-420-8520	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	5,022.93	5,022.93	21,000.00	15,977.07	23.9
TOTAL PARKS & RECREATION	12,342.50	39,120.01	117,814.00	78,693.99	33.2
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	.00	1,575.00	10,000.00	8,425.00	15.8
110-430-6334	.00	.00	426.00	426.00	.0
TOTAL MATERIALS & SERVICES	.00	1,575.00	10,426.00	8,851.00	15.1
TOTAL POLICE	.00	1,575.00	10,426.00	8,851.00	15.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
<u>PERSONAL SERVICES</u>					
110-440-5110	412.30	1,991.57	4,948.00	2,956.43	40.3
110-440-5150	209.53	1,040.47	2,514.00	1,473.53	41.4
110-440-5220	.00	98.80	182.00	83.20	54.3
110-440-5315	47.57	239.52	585.00	345.48	40.9
110-440-5320	.14	9.57	50.00	40.43	19.1
110-440-5350	.00	.00	540.00	540.00	.0
110-440-5410	76.15	380.74	1,222.00	841.26	31.2
110-440-5450	131.45	661.87	1,617.00	955.13	40.9
	<u>877.14</u>	<u>4,422.54</u>	<u>11,658.00</u>	<u>7,235.46</u>	<u>37.9</u>
<u>MATERIALS & SERVICES</u>					
110-440-6112	.00	.00	3,838.00	3,838.00	.0
110-440-6116	1,009.78	4,676.41	29,348.00	24,671.59	15.9
110-440-6117	.00	652.50	11,965.00	11,312.50	5.5
110-440-6122	.00	209.68	3,267.00	3,057.32	6.4
110-440-6128	.00	96.11	90.00	(6.11)	106.8
110-440-6220	.00	46.97	200.00	153.03	23.5
110-440-6225	19.29	186.88	300.00	113.12	62.3
110-440-6230	1.69	9.45	200.00	190.55	4.7
110-440-6238	.00	9.51	350.00	340.49	2.7
110-440-6245	.00	1,020.00	.00	(1,020.00)	.0
	<u>1,030.76</u>	<u>6,907.51</u>	<u>49,558.00</u>	<u>42,650.49</u>	<u>13.9</u>
	<u>1,907.90</u>	<u>11,330.05</u>	<u>61,216.00</u>	<u>49,885.95</u>	<u>18.5</u>

LIBRARY

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-450-5130	1,852.83	9,201.49	22,234.00	13,032.51	41.4
110-450-5158	184.75	1,092.18	2,387.00	1,294.82	45.8
110-450-5160	137.68	1,032.60	8,364.00	7,331.40	12.4
110-450-5315	166.43	921.81	2,590.00	1,668.19	35.6
110-450-5320	1.12	250.06	293.00	42.94	85.3
110-450-5350	.00	.00	2,370.00	2,370.00	.0
110-450-5410	.00	.00	876.00	876.00	.0
110-450-5450	430.75	2,176.10	7,155.00	4,978.90	30.4
TOTAL PERSONAL SERVICES	2,773.56	14,674.24	46,269.00	31,594.76	31.7
<u>MATERIALS & SERVICES</u>					
110-450-6122	(5,906.32)	419.35	8,169.00	7,749.65	5.1
110-450-6128	190.47	862.84	9,254.00	8,391.16	9.3
110-450-6210	.00	1,140.14	1,151.00	10.86	99.1
110-450-6220	.00	230.31	375.00	144.69	61.4
110-450-6225	5,977.21	6,573.63	9,329.00	2,755.37	70.5
110-450-6230	5.40	248.73	600.00	351.27	41.5
110-450-6234	86.01	86.01	200.00	113.99	43.0
110-450-6238	.00	.28	50.00	49.72	.6
110-450-6245	.00	.00	140.00	140.00	.0
110-450-6290	.00	.00	200.00	200.00	.0
110-450-6320	.00	.00	500.00	500.00	.0
110-450-6334	.00	463.98	2,658.00	2,194.02	17.5
110-450-6420	178.90	633.27	1,750.00	1,116.73	36.2
110-450-6425	81.00	354.33	1,300.00	945.67	27.3
110-450-6430	154.09	641.42	3,000.00	2,358.58	21.4
110-450-6435	.00	.00	48.00	48.00	.0
110-450-6445	80.27	80.27	.00	(80.27)	.0
110-450-6530	.00	614.52	1,000.00	385.48	61.5
110-450-6780	139.71	269.61	.00	(269.61)	.0
TOTAL MATERIALS & SERVICES	986.74	12,618.69	39,724.00	27,105.31	31.8
<u>CAPITAL OUTLAY</u>					
110-450-8225	.00	2,185.00	4,349.00	2,164.00	50.2
110-450-8335	.00	.00	250.00	250.00	.0
TOTAL CAPITAL OUTLAY	.00	2,185.00	4,599.00	2,414.00	47.5
TOTAL LIBRARY	3,760.30	29,477.93	90,592.00	61,114.07	32.5
<u>CODE ENFORCEMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-460-5110 CITY ADMINISTRATOR	412.30	1,991.57	4,948.00	2,956.43	40.3
110-460-5315 SOCIAL SECURITY/MEDICARE	31.54	152.36	529.00	376.64	28.8
110-460-5320 WORKER'S COMP	.09	5.82	1,003.00	997.18	.6
110-460-5350 UNEMPLOYMENT	.00	.00	360.00	360.00	.0
110-460-5410 HEALTH INSURANCE	33.79	168.96	549.00	380.04	30.8
110-460-5450 PUBLIC EMPLOYEES RETIREMENT	87.16	421.03	1,046.00	624.97	40.3
TOTAL PERSONAL SERVICES	564.88	2,739.74	8,435.00	5,695.26	32.5
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	.00	1,054.00	1,054.00	.0
110-460-6220 POSTAGE, PRINTING, PUBLICATION	16.74	31.52	200.00	168.48	15.8
110-460-6225 SOFTWARE & SUBSCRIPTIONS	1.77	6.67	.00	(6.67)	.0
110-460-6234 GENERAL SUPPLIES	1.69	9.45	100.00	90.55	9.5
110-460-6238 BANK SERVICE CHARGES	.00	.00	100.00	100.00	.0
110-460-6540 DOG/CAT CONTROL	.00	.00	250.00	250.00	.0
TOTAL MATERIALS & SERVICES	20.20	47.64	1,704.00	1,656.36	2.8
TOTAL CODE ENFORCEMENT	585.08	2,787.38	10,139.00	7,351.62	27.5
<u>TOURISM</u>					
<u>MATERIALS & SERVICES</u>					
110-470-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
110-470-6224 MARKETING	.00	.00	500.00	500.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	66.48	262.06	34,928.00	34,665.94	.8
TOTAL MATERIALS & SERVICES	66.48	262.06	35,578.00	35,315.94	.7
TOTAL TOURISM	66.48	262.06	35,578.00	35,315.94	.7
<u>MUNICIPAL COURT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	412.30	1,991.57	4,948.00	2,956.43	40.3
110-480-5114 CITY CLERK	206.36	1,024.82	2,476.00	1,451.18	41.4
110-480-5220 OVERTIME	.00	7.15	35.00	27.85	20.4
110-480-5315 SOCIAL SECURITY/MEDICARE	47.32	231.30	571.00	339.70	40.5
110-480-5320 WORKER'S COMP	.18	11.66	113.00	101.34	10.3
110-480-5350 UNEMPLOYMENT	.00	.00	510.00	510.00	.0
110-480-5410 HEALTH INSURANCE	102.49	512.46	1,661.00	1,148.54	30.9
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	130.79	639.20	1,577.00	937.80	40.5
TOTAL PERSONAL SERVICES	899.44	4,418.16	11,891.00	7,472.84	37.2
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	500.00	500.00	.00	100.0
110-480-6121 BAILIFF CONTRACT	126.68	126.68	.00	(126.68)	.0
110-480-6128 OTHER CONTRACT SERVICES	854.47	854.47	107.00	(747.47)	798.6
110-480-6220 POSTAGE, PRINTING, PUBLICATION	.00	1.38	50.00	48.62	2.8
110-480-6225 SOFTWARE & SUBSCRIPTIONS	1.77	6.67	.00	(6.67)	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	737.86	745.62	50.00	(695.62)	1491.2
110-480-6238 BANK SERVICE CHARGES	.63	3.36	50.00	46.64	6.7
110-480-6560 STATE ASSESSMENTS	.00	200.00	50.00	(150.00)	400.0
110-480-6565 COURT COLLECTION FEES	.00	.00	50.00	50.00	.0
TOTAL MATERIALS & SERVICES	1,721.41	2,438.18	857.00	(1,581.18)	284.5
TOTAL MUNICIPAL COURT	2,620.85	6,856.34	12,748.00	5,891.66	53.8
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	11,895.00	11,895.00	.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	.00	9,924.00	9,924.00	.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	.00	62,082.00	62,082.00	.0
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	.00	55,104.00	55,104.00	.0
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	10,755.00	10,755.00	.0
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	.00	8,403.00	8,403.00	.0
110-800-7513 LOAN INTEREST - OEDD LIBRARY	.00	.00	2,550.00	2,550.00	.0
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	.00	2,295.00	2,295.00	.0
TOTAL DEBT SERVICES	.00	.00	163,008.00	163,008.00	.0
TOTAL DEBT SERVICE	.00	.00	163,008.00	163,008.00	.0

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9590 CONTINGENCY	.00	.00	70,061.00	70,061.00	.0
110-900-9895 RESERVED FOR FUTURE USE - PARK	.00	.00	21,423.00	21,423.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	91,484.00	91,484.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	91,484.00	91,484.00	.0
TOTAL FUND EXPENDITURES	28,516.83	134,285.83	883,696.00	749,410.17	15.2
NET REVENUE OVER EXPENDITURES	(24,043.29)	(67,325.03)	(108,737.00)	(41,411.97)	(61.9)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	12,896.14	
220-1115	CASH IN BANK - LGIP	30,816.02	
	TOTAL ASSETS		43,712.16

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	486.09	
220-2210	PAYROLL TAXES PAYABLE	228.48	
220-2245	HEALTH INSURANCE PAYABLE	154.33	
220-2250	RETIREMENT PAYABLE	195.54	
220-2255	DEFERRED COMP PAYABLE	16.55	
	TOTAL LIABILITIES		1,080.99

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	44,107.38	
	REVENUE OVER EXPENDITURES - YTD	(1,476.21)	
	BALANCE - CURRENT DATE	(1,476.21)	
	TOTAL FUND EQUITY		42,631.17
	TOTAL LIABILITIES AND EQUITY		43,712.16

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	134.29	403.27	100.00	(303.27)	403.3
TOTAL INVESTMENT EARNINGS	134.29	403.27	100.00	(303.27)	403.3
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	707.43	17,301.94	21,645.00	4,343.06	79.9
220-335-4358 ELECTRICAL PERMIT FEES	221.76	3,141.76	1,725.00	(1,416.76)	182.1
TOTAL LICENSES & PERMITS	929.19	20,443.70	23,370.00	2,926.30	87.5
<u>TECHNOLOGY FEE</u>					
220-340-4445 TECHNOLOGY FEE	5.85	5.85	.00	(5.85)	.0
TOTAL SOURCE 340	5.85	5.85	.00	(5.85)	.0
<u>MISCELLANEOUS REVENUE</u>					
220-385-4895 MISCELLANEOUS REVENUE	7.23	7.23	.00	(7.23)	.0
TOTAL MISCELLANEOUS REVENUE	7.23	7.23	.00	(7.23)	.0
TOTAL FUND REVENUE	1,076.56	20,860.05	23,470.00	2,609.95	88.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110	164.94	796.70	1,979.00	1,182.30	40.3
220-490-5114	206.36	1,024.82	2,476.00	1,451.18	41.4
220-490-5150	349.22	1,734.38	4,191.00	2,456.62	41.4
220-490-5220	.00	171.87	339.00	167.13	50.7
220-490-5315	55.11	285.15	688.00	402.85	41.5
220-490-5320	.22	13.98	69.00	55.02	20.3
220-490-5350	.00	.00	630.00	630.00	.0
220-490-5410	152.83	764.15	2,475.00	1,710.85	30.9
220-490-5450	152.31	788.05	1,901.00	1,112.95	41.5
	<u>1,080.99</u>	<u>5,579.10</u>	<u>14,748.00</u>	<u>9,168.90</u>	<u>37.8</u>
 <u>MATERIALS & SERVICES</u>					
220-490-6110	250.00	250.00	1,562.00	1,312.00	16.0
220-490-6114	8.77	778.73	1,856.00	1,077.27	42.0
220-490-6122	.00	209.68	3,269.00	3,059.32	6.4
220-490-6128	.00	.00	186.00	186.00	.0
220-490-6150	4,379.89	11,450.22	13,000.00	1,549.78	88.1
220-490-6152	579.75	1,937.25	5,000.00	3,062.75	38.8
220-490-6220	.00	133.65	200.00	66.35	66.8
220-490-6225	24.70	153.46	392.00	238.54	39.2
220-490-6230	1.69	9.45	150.00	140.55	6.3
220-490-6238	9.00	42.01	250.00	207.99	16.8
220-490-6420	36.86	131.00	600.00	469.00	21.8
220-490-6425	18.00	77.98	500.00	422.02	15.6
220-490-6430	7.75	35.97	100.00	64.03	36.0
220-490-6524	1,270.56	1,270.56	3,000.00	1,729.44	42.4
220-490-6525	277.20	277.20	1,000.00	722.80	27.7
	<u>6,864.17</u>	<u>16,757.16</u>	<u>31,065.00</u>	<u>14,307.84</u>	<u>53.9</u>
	 <u>7,945.16</u>	 <u>22,336.26</u>	 <u>45,813.00</u>	 <u>23,476.74</u>	 <u>48.8</u>

OTHER REQUIREMENTS

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

BUILDING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>						
220-900-9590	CONTINGENCY	.00	.00	11,709.00	11,709.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	11,709.00	11,709.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	11,709.00	11,709.00	.0
	TOTAL FUND EXPENDITURES	7,945.16	22,336.26	57,522.00	35,185.74	38.8
	NET REVENUE OVER EXPENDITURES	(6,868.60)	(1,476.21)	(34,052.00)	(32,575.79)	(4.3)

CITY OF LOWELL
BALANCE SHEET
OCTOBER 31, 2024

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	156,224.40	
230-1115	CASH IN BANK - LGIP	118,211.95	
230-1510	ACCOUNTS RECEIVABLE	53,187.74	
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	
230-1795	CONSTRUCTION IN PROGRESS	106,557.92	
230-1820	AD - BUILDINGS & FACILITIES	(22,600.32)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(24,744.09)	
230-1840	AD - VEHICLES & ROLLING STOCK	(24,264.42)	
230-1850	AD - INFRASTRUCTURE	(2,630,437.00)	
	TOTAL ASSETS		2,740,804.64

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	8,135.69	
230-2210	PAYROLL TAXES PAYABLE	3,648.73	
230-2245	HEALTH INSURANCE PAYABLE	2,620.59	
230-2250	RETIREMENT PAYABLE	3,049.65	
230-2255	DEFERRED COMP PAYABLE	221.53	
230-2520	UTILITY DEPOSITS	43,720.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	961,473.30	
	TOTAL LIABILITIES		1,023,979.49

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	141,455.53	
230-3275	GASB - FIXED ASSETS	2,413,180.55	
230-3277	GAAP - LONG TERM DEBT	(961,473.30)	
	REVENUE OVER EXPENDITURES - YTD	123,662.37	
	BALANCE - CURRENT DATE	123,662.37	
	TOTAL FUND EQUITY		1,716,825.15
	TOTAL LIABILITIES AND EQUITY		2,740,804.64

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	516.17	945.19	.00	(945.19)	.0
TOTAL INVESTMENT EARNINGS	516.17	945.19	.00	(945.19)	.0
<u>CAPITAL GRANTS</u>					
230-328-4162 WATER - CAPITAL GRANTS	.00	93,005.00	1,100,000.00	1,006,995.00	8.5
TOTAL CAPITAL GRANTS	.00	93,005.00	1,100,000.00	1,006,995.00	8.5
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	.00	1,000.00	2,500.00	1,500.00	40.0
TOTAL LICENSES & PERMITS	.00	1,000.00	2,500.00	1,500.00	40.0
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	44,265.85	271,952.98	552,196.00	280,243.02	49.3
230-340-4426 BULK WATER SALES	.00	16.58	1,200.00	1,183.42	1.4
230-340-4430 WATER/SEWER CONNECTION FEES	.00	.00	4,325.00	4,325.00	.0
230-340-4435 FIRE HYDRANT FEE	430.50	2,115.78	4,994.00	2,878.22	42.4
230-340-4440 BACKFLOW TESTING	.00	89.59	1,250.00	1,160.41	7.2
TOTAL CHARGES FOR SERVICE	44,696.35	274,174.93	563,965.00	289,790.07	48.6
<u>SDC REVENUE</u>					
230-345-4531 WATER REIMBURSEMENT SDC	.00	3,725.00	3,725.00	.00	100.0
TOTAL SDC REVENUE	.00	3,725.00	3,725.00	.00	100.0
<u>MISCELLANEOUS REVENUE</u>					
230-385-4850 WATER/SEWER PENALTIES	197.50	1,042.50	3,270.00	2,227.50	31.9
230-385-4895 MISCELLANEOUS REVENUE	168.60	203.60	.00	(203.60)	.0
TOTAL MISCELLANEOUS REVENUE	366.10	1,246.10	3,270.00	2,023.90	38.1
TOTAL FUND REVENUE	45,578.62	374,096.22	1,673,460.00	1,299,363.78	22.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,185.21	10,555.39	24,738.00	14,182.61 42.7
230-490-5114	CITY CLERK	1,650.90	8,198.67	19,811.00	11,612.33 41.4
230-490-5150	PUBLIC WORKS DIRECTOR	2,933.42	14,500.42	35,201.00	20,700.58 41.2
230-490-5152	LEAD OPERATOR	2,784.22	17,916.03	25,106.00	7,189.97 71.4
230-490-5154	OPERATOR	.00	.00	21,302.00	21,302.00 .0
230-490-5156	OPERATOR TRAINEE	929.03	3,146.68	10,334.00	7,187.32 30.5
230-490-5158	MAINTENANCE WORKER	73.90	581.83	955.00	373.17 60.9
230-490-5220	OVERTIME	1,209.32	5,891.62	8,547.00	2,655.38 68.9
230-490-5315	SOCIAL SECURITY/MEDICARE	900.10	4,619.23	11,202.00	6,582.77 41.2
230-490-5320	WORKER'S COMP	4.04	323.96	1,053.00	729.04 30.8
230-490-5350	UNEMPLOYMENT	.00	.00	10,230.00	10,230.00 .0
230-490-5410	HEALTH INSURANCE	2,606.62	12,937.51	41,789.00	28,851.49 31.0
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,399.42	12,294.35	30,952.00	18,657.65 39.7
	TOTAL PERSONAL SERVICES	17,676.18	90,965.69	241,220.00	150,254.31 37.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	AUDITING	1,250.00	1,250.00	7,712.00	6,462.00 16.2
230-490-6114	FINANCIAL SERVICES	43.88	3,893.64	9,276.00	5,382.36 42.0
230-490-6116	ENGINEERING SERVICES	.00	.00	35,500.00	35,500.00 .0
230-490-6122	IT SERVICES	.00	419.35	219.00	(200.35) 191.5
230-490-6128	OTHER CONTRACT SERVICES	88.37	353.48	5,064.00	4,710.52 7.0
230-490-6210	INSURANCE & BONDS	.00	16,340.15	16,349.00	8.85 100.0
230-490-6220	POSTAGE, PRINTING, PUBLICATION	.00	1,166.66	1,500.00	333.34 77.8
230-490-6225	SOFTWARE & SUBSCRIPTIONS	467.60	3,518.68	8,896.00	5,377.32 39.6
230-490-6230	OFFICE SUPPLIES/EQUIPMENT	11.02	149.45	1,250.00	1,100.55 12.0
230-490-6234	GENERAL SUPPLIES	7.71	.00	.00	.00 .0
230-490-6238	BANK SERVICE CHARGES	435.45	1,741.58	7,000.00	5,258.42 24.9
230-490-6240	TRAVEL & TRAINING	.00	.00	2,500.00	2,500.00 .0
230-490-6245	MEMBERSHIPS & DUES	.00	168.60	1,525.00	1,356.40 11.1
230-490-6290	MISCELLANEOUS	.00	.00	1,500.00	1,500.00 .0
230-490-6320	BUILDING REPAIR & MAINTENANCE	.00	.00	5,500.00	5,500.00 .0
230-490-6324	EQUIPMENT REPAIR & MAINTENANCE	993.85	2,793.85	15,550.00	12,756.15 18.0
230-490-6330	OTHER REPAIR & MAINTENANCE	.00	4,608.81	25,000.00	20,391.19 18.4
230-490-6334	NON-CAPITALIZED ASSETS	586.81	1,423.57	11,500.00	10,076.43 12.4
230-490-6420	WATER SERVICES	170.04	467.30	1,800.00	1,332.70 26.0
230-490-6425	SEWER SERVICES	72.00	284.51	1,020.00	735.49 27.9
230-490-6430	ELECTRICITY SERVICES	1,719.78	6,854.29	20,000.00	13,145.71 34.3
230-490-6435	INTERNET SERVICES	117.88	471.52	2,700.00	2,228.48 17.5
230-490-6440	TELEPHONE SERVICES	196.01	942.12	3,800.00	2,857.88 24.8
230-490-6445	REFUSE SERVICES	14.20	(83.92)	600.00	683.92 (14.0)
230-490-6710	GAS & OIL	.00	37.10	1,520.00	1,482.90 2.4
230-490-6712	OPERATIONS & SUPPLIES	3,173.29	5,182.51	6,150.00	967.49 84.3
230-490-6750	CHEMICALS & LAB SUPPLIES	3,531.87	9,442.95	42,454.00	33,011.05 22.2
230-490-6755	WATER/SEWER ANALYSIS	315.00	1,196.10	4,358.00	3,161.90 27.5
230-490-6758	WATER/SEWER CONNECTION EXPENDI	1,209.28	3,357.76	5,000.00	1,642.24 67.2
	TOTAL MATERIALS & SERVICES	14,404.04	65,980.06	245,243.00	179,262.94 26.9
	TOTAL NON-DEPARTMENTAL	32,080.22	156,945.75	486,463.00	329,517.25 32.3
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8225	BUILDINGS & FACILITIES	.00	.00	8,000.00	8,000.00 .0
230-700-8540	WATER SYSTEMS IMPROVEMTS	177.00	93,488.10	1,100,000.00	1,006,511.90 8.5
	TOTAL CAPITAL OUTLAY	177.00	93,488.10	1,108,000.00	1,014,511.90 8.4
	TOTAL CAPITAL OUTLAY	177.00	93,488.10	1,108,000.00	1,014,511.90 8.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 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	.00	5,488.00	5,488.00	.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	18,432.00	18,432.00	.0
230-800-7125	LOAN PRINCIPAL - L21001	.00	.00	7,983.00	7,983.00	.0
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	1,935.00	1,935.00	.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	20,949.00	20,949.00	.0
230-800-7525	LOAN INTEREST - L21001	.00	.00	3,555.00	3,555.00	.0
TOTAL DEBT SERVICES		.00	.00	58,342.00	58,342.00	.0
TOTAL DEBT SERVICE		.00	.00	58,342.00	58,342.00	.0
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
230-900-9590	CONTINGENCY	.00	.00	126,994.00	126,994.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	126,994.00	126,994.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	126,994.00	126,994.00	.0
TOTAL FUND EXPENDITURES		32,257.22	250,433.85	1,779,799.00	1,529,365.15	14.1
NET REVENUE OVER EXPENDITURES		13,321.40	123,662.37	(106,339.00)	(230,001.37)	116.3

CITY OF LOWELL
BALANCE SHEET
OCTOBER 31, 2024

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	141,728.92	
240-1115	CASH IN BANK - LGIP	201,157.01	
240-1510	ACCOUNTS RECEIVABLE	46,774.92	
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	(51,196.42)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(47,469.52)	
240-1840	AD - VEHICLES & ROLLING STOCK	(11,978.73)	
240-1850	AD - INFRASTRUCTURE	(3,220,306.23)	
	TOTAL ASSETS		2,233,089.49

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	9,125.78	
240-2210	PAYROLL TAXES PAYABLE	4,036.85	
240-2245	HEALTH INSURANCE PAYABLE	3,066.55	
240-2250	RETIREMENT PAYABLE	3,116.63	
240-2255	DEFERRED COMP PAYABLE	248.55	
240-2750	LONG TERM DEBT	444,867.14	
	TOTAL LIABILITIES		464,461.50

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	303,091.63	
240-3275	GASB - FIXED ASSETS	1,843,428.64	
240-3277	GAAP - LONG TERM DEBT	(444,867.14)	
	REVENUE OVER EXPENDITURES - YTD	66,974.86	
	BALANCE - CURRENT DATE	66,974.86	
	TOTAL FUND EQUITY		1,768,627.99
	TOTAL LIABILITIES AND EQUITY		2,233,089.49

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	876.79	3,369.94	5,500.00	2,130.06	61.3
TOTAL INVESTMENT EARNINGS	876.79	3,369.94	5,500.00	2,130.06	61.3
<u>LICENSES & PERMITS</u>					
240-335-4370 WATER/SEWER CONNECTION PERMIT	.00	1,665.60	.00	(1,665.60)	.0
TOTAL LICENSES & PERMITS	.00	1,665.60	.00	(1,665.60)	.0
<u>CHARGES FOR SERVICE</u>					
240-340-4425 WATER/SEWER SALES	43,125.82	213,252.22	530,496.00	317,243.78	40.2
TOTAL CHARGES FOR SERVICE	43,125.82	213,252.22	530,496.00	317,243.78	40.2
<u>SDC REVENUE</u>					
240-345-4541 SEWER REIMBURSEMENT SDC	.00	3,090.00	3,090.00	.00	100.0
TOTAL SDC REVENUE	.00	3,090.00	3,090.00	.00	100.0
<u>MISCELLANEOUS REVENUE</u>					
240-385-4850 WATER/SEWER PENALTIES	192.50	1,001.00	4,200.00	3,199.00	23.8
240-385-4895 MISCELLANEOUS REVENUE	120.90	120.90	.00	(120.90)	.0
TOTAL MISCELLANEOUS REVENUE	313.40	1,121.90	4,200.00	3,078.10	26.7
TOTAL FUND REVENUE	44,316.01	222,499.66	543,286.00	320,786.34	41.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	CITY ADMINISTRATOR	2,185.21	10,555.38	24,738.00	14,182.62 42.7
240-490-5114	CITY CLERK	1,650.90	8,198.67	19,811.00	11,612.33 41.4
240-490-5150	PUBLIC WORKS DIRECTOR	2,933.42	14,500.42	35,201.00	20,700.58 41.2
240-490-5152	LEAD OPERATOR	5,330.98	20,462.79	21,302.00	839.21 96.1
240-490-5154	OPERATOR	.00	.00	25,106.00	25,106.00 .0
240-490-5156	OPERATOR TRAINEE	929.00	3,146.65	10,334.00	7,187.35 30.5
240-490-5158	MAINTENANCE WORKER	73.90	581.83	955.00	373.17 60.9
240-490-5220	OVERTIME	45.26	4,561.44	8,547.00	3,985.56 53.4
240-490-5315	SOCIAL SECURITY/MEDICARE	1,005.85	4,712.22	11,202.00	6,489.78 42.1
240-490-5320	WORKER'S COMP	4.57	324.51	2,885.00	2,560.49 11.3
240-490-5350	UNEMPLOYMENT	.00	.00	10,230.00	10,230.00 .0
240-490-5410	HEALTH INSURANCE	3,051.83	13,085.17	41,789.00	28,703.83 31.3
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,383.44	12,243.27	30,952.00	18,708.73 39.6
	TOTAL PERSONAL SERVICES	19,594.36	92,372.35	243,052.00	150,679.65 38.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	AUDITING	1,250.00	1,250.00	7,712.00	6,462.00 16.2
240-490-6114	FINANCIAL SERVICES	43.88	3,893.64	9,276.00	5,382.36 42.0
240-490-6116	ENGINEERING SERVICES	3,481.90	9,809.18	45,000.00	35,190.82 21.8
240-490-6122	IT SERVICES	.00	419.35	219.00	(200.35) 191.5
240-490-6128	OTHER CONTRACT SERVICES	88.37	353.48	3,800.00	3,446.52 9.3
240-490-6210	INSURANCE & BONDS	.00	14,848.11	14,895.00	46.89 99.7
240-490-6220	POSTAGE, PRINTING, PUBLICATION	.00	438.57	2,000.00	1,561.43 21.9
240-490-6225	SOFTWARE & SUBSCRIPTIONS	467.60	3,518.68	8,896.00	5,377.32 39.6
240-490-6230	OFFICE SUPPLIES/EQUIPMENT	11.02	141.73	750.00	608.27 18.9
240-490-6238	BANK SERVICE CHARGES	355.91	1,371.85	5,500.00	4,128.15 24.9
240-490-6240	TRAVEL & TRAINING	.00	.00	2,500.00	2,500.00 .0
240-490-6245	MEMBERSHIPS & DUES	.00	168.60	4,370.00	4,201.40 3.9
240-490-6290	MISCELLANEOUS	.00	.00	500.00	500.00 .0
240-490-6320	BUILDING REPAIR & MAINTENANCE	.00	.00	6,000.00	6,000.00 .0
240-490-6324	EQUIPMENT REPAIR & MAINTENANCE	.00	191.07	11,800.00	11,608.93 1.6
240-490-6330	OTHER REPAIR & MAINTENANCE	.00	1,661.15	17,500.00	15,838.85 9.5
240-490-6334	NON-CAPITALIZED ASSETS	.00	241.78	13,000.00	12,758.22 1.9
240-490-6420	WATER SERVICES	405.95	1,622.41	12,000.00	10,377.59 13.5
240-490-6425	SEWER SERVICES	648.00	2,560.59	7,500.00	4,939.41 34.1
240-490-6430	ELECTRICITY SERVICES	2,157.53	8,662.47	29,100.00	20,437.53 29.8
240-490-6435	INTERNET SERVICES	101.69	406.76	2,700.00	2,293.24 15.1
240-490-6440	TELEPHONE SERVICES	104.25	543.09	1,380.00	836.91 39.4
240-490-6445	REFUSE SERVICES	14.20	26.90	9,000.00	8,973.10 .3
240-490-6520	PERMITS	.00	.00	4,300.00	4,300.00 .0
240-490-6705	RENT	90.00	270.00	.00	(270.00) .0
240-490-6710	GAS & OIL	150.06	335.40	3,150.00	2,814.60 10.7
240-490-6712	OPERATIONS & SUPPLIES	501.12	2,171.05	4,750.00	2,578.95 45.7
240-490-6750	CHEMICALS & LAB SUPPLIES	1,337.63	4,074.19	25,795.00	21,720.81 15.8
240-490-6755	WATER/SEWER ANALYSIS	597.60	4,172.40	17,680.00	13,507.60 23.6
240-490-6758	WATER/SEWER CONNECTION EXPENDI	.00	.00	2,500.00	2,500.00 .0
	TOTAL MATERIALS & SERVICES	11,806.71	63,152.45	273,573.00	210,420.55 23.1
	TOTAL NON-DEPARTMENTAL	31,401.07	155,524.80	516,625.00	361,100.20 30.1
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8335	EQUIPMENT & FURNISHINGS	.00	.00	8,000.00	8,000.00 .0
240-700-8550	SEWER SYSTEMS	.00	.00	50,000.00	50,000.00 .0
	TOTAL CAPITAL OUTLAY	.00	.00	58,000.00	58,000.00 .0
	TOTAL CAPITAL OUTLAY	.00	.00	58,000.00	58,000.00 .0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 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	.00	24,170.00	24,170.00	.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,488.00	5,488.00	.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	.00	.00	7,370.00	7,370.00	.0
240-800-7510	LOAN INTEREST - G02002	.00	.00	4,889.00	4,889.00	.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	1,935.00	1,935.00	.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,375.00	8,375.00	.0
TOTAL DEBT SERVICES		.00	.00	52,227.00	52,227.00	.0
TOTAL DEBT SERVICE		.00	.00	52,227.00	52,227.00	.0
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
240-900-9590	CONTINGENCY	.00	.00	144,362.00	144,362.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	144,362.00	144,362.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	144,362.00	144,362.00	.0
TOTAL FUND EXPENDITURES		31,401.07	155,524.80	771,214.00	615,689.20	20.2
NET REVENUE OVER EXPENDITURES		12,914.94	66,974.86	(227,928.00)	(294,902.86)	29.4

CITY OF LOWELL
BALANCE SHEET
OCTOBER 31, 2024

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	45,533.23	
312-1115	CASH IN BANK - LGIP	103,299.71	
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	(140.80)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(3,180.12)	
312-1840	AD - VEHICLES & ROLLING STOCK	(6,214.89)	
312-1850	AD - INFRASTRUCTURE	(580,861.47)	
	TOTAL ASSETS		2,014,406.29

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	1,000.60	
312-2210	PAYROLL TAXES PAYABLE	471.75	
312-2245	HEALTH INSURANCE PAYABLE	239.79	
312-2250	RETIREMENT PAYABLE	322.35	
312-2255	DEFERRED COMP PAYABLE	21.55	
312-2750	LONG TERM DEBT	72,750.91	
	TOTAL LIABILITIES		74,806.95

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	173,400.73	
312-3275	GASB - FIXED ASSETS	1,865,573.35	
312-3277	GAAP - LONG TERM DEBT	(72,750.91)	
	REVENUE OVER EXPENDITURES - YTD	(26,623.83)	
	BALANCE - CURRENT DATE	(26,623.83)	
	TOTAL FUND EQUITY		1,939,599.34
	TOTAL LIABILITIES AND EQUITY		2,014,406.29

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	450.62	1,821.96	3,200.00	1,378.04	56.9
TOTAL INVESTMENT EARNINGS	450.62	1,821.96	3,200.00	1,378.04	56.9
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE HWY STREET TAX	9,250.23	33,557.75	95,000.00	61,442.25	35.3
TOTAL INTERGOVERNMENTAL	9,250.23	33,557.75	95,000.00	61,442.25	35.3
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	.00	520.00	520.00	.00	100.0
TOTAL SDC REVENUE	.00	520.00	520.00	.00	100.0
<u>MISCELLANEOUS REVENUE</u>					
312-385-4895 MISCELLANEOUS REVENUE	10.85	10.85	.00	(10.85)	.0
TOTAL MISCELLANEOUS REVENUE	10.85	10.85	.00	(10.85)	.0
TOTAL FUND REVENUE	9,711.70	35,910.56	98,720.00	62,809.44	36.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	412.30	1,991.57	2,969.00	977.43	67.1
312-490-5150 PUBLIC WORKS DIRECTOR	349.22	1,734.38	4,191.00	2,456.62	41.4
312-490-5152 LEAD OPERATOR	211.33	1,894.11	2,536.00	641.89	74.7
312-490-5154 OPERATOR	.00	.00	2,536.00	2,536.00	.0
312-490-5156 OPERATOR TRAINEE	464.51	1,573.34	5,167.00	3,593.66	30.5
312-490-5158 MAINTENANCE WORKER	.00	348.80	.00	(348.80)	.0
312-490-5220 OVERTIME	4.57	520.68	1,055.00	534.32	49.4
312-490-5315 SOCIAL SECURITY/MEDICARE	110.33	594.51	1,411.00	816.49	42.1
312-490-5320 WORKER'S COMP	.53	43.57	2,002.00	1,958.43	2.2
312-490-5350 UNEMPLOYMENT	.00	.00	1,290.00	1,290.00	.0
312-490-5410 HEALTH INSURANCE	239.55	1,330.45	5,342.00	4,011.55	24.9
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	263.70	1,355.18	3,899.00	2,543.82	34.8
TOTAL PERSONAL SERVICES	2,056.04	11,386.59	32,398.00	21,011.41	35.2
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	250.00	250.00	1,562.00	1,312.00	16.0
312-490-6114 FINANCIAL SERVICES	8.77	778.69	1,856.00	1,077.31	42.0
312-490-6116 ENGINEERING SERVICES	299.00	299.00	20,000.00	19,701.00	1.5
312-490-6122 IT SERVICES	.00	440.52	1,674.00	1,233.48	26.3
312-490-6128 OTHER CONTRACT SERVICES	.00	.00	20,000.00	20,000.00	.0
312-490-6210 INSURANCE & BONDS	.00	5,671.90	5,678.00	6.10	99.9
312-490-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
312-490-6225 SOFTWARE & SUBSCRIPTIONS	88.54	350.62	2,500.00	2,149.38	14.0
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	2.25	18.04	150.00	131.96	12.0
312-490-6238 BANK SERVICE CHARGES	.00	.00	50.00	50.00	.0
312-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
312-490-6330 OTHER REPAIR & MAINTENANCE	351.68	351.68	10,000.00	9,648.32	3.5
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	5,000.00	5,000.00	.0
312-490-6430 ELECTRICITY SERVICES	979.63	3,934.90	14,100.00	10,165.10	27.9
312-490-6720 STORM DRAIN MAINTENANCE	499.14	1,315.40	5,000.00	3,684.60	26.3
312-490-6724 STREET SIGNS	.00	.00	1,000.00	1,000.00	.0
312-490-6726 STREET LIGHTS	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	2,479.01	13,410.75	90,120.00	76,709.25	14.9
TOTAL NON-DEPARTMENTAL	4,535.05	24,797.34	122,518.00	97,720.66	20.2
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>						
312-700-8530	STREET IMPROVEMENTS	37,737.05	37,737.05	60,428.00	22,690.95	62.5
	TOTAL CAPITAL OUTLAY	37,737.05	37,737.05	60,428.00	22,690.95	62.5
	TOTAL CAPITAL OUTLAY	37,737.05	37,737.05	60,428.00	22,690.95	62.5
<u>DEBT SERVICE</u>						
<u>DEBT SERVICES</u>						
312-800-7111	LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	1,755.00	1,755.00	.0
312-800-7125	LOAN PRINCIPAL - L21001	.00	.00	3,579.00	3,579.00	.0
312-800-7525	LOAN INTEREST - L21001	.00	.00	1,594.00	1,594.00	.0
	TOTAL DEBT SERVICES	.00	.00	6,928.00	6,928.00	.0
	TOTAL DEBT SERVICE	.00	.00	6,928.00	6,928.00	.0
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
312-900-9590	CONTINGENCY	.00	.00	22,996.00	22,996.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	22,996.00	22,996.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	22,996.00	22,996.00	.0
	TOTAL FUND EXPENDITURES	42,272.10	62,534.39	212,870.00	150,335.61	29.4
	NET REVENUE OVER EXPENDITURES	(32,560.40)	(26,623.83)	(114,150.00)	(87,526.17)	(23.3)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		3,881.66	
	TOTAL ASSETS			3,881.66

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		12,118.10	
	REVENUE OVER EXPENDITURES - YTD	(8,236.44)		
	BALANCE - CURRENT DATE		(8,236.44)	
	TOTAL FUND EQUITY			3,881.66
	TOTAL LIABILITIES AND EQUITY			3,881.66

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.08	.57	10.00	9.43	5.7
TOTAL INVESTMENT EARNINGS	.08	.57	10.00	9.43	5.7
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	.00	.00	564.00	564.00	.0
TOTAL OTHER REVENUE	.00	.00	564.00	564.00	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	.00	1,020.00	1,000.00	(20.00)	102.0
314-380-4862 FOOD BOOTH SALES	.00	500.00	500.00	.00	100.0
314-380-4863 BEER GARDEN	.00	200.00	.00	(200.00)	.0
314-380-4864 JAM SALES	.00	1,657.20	950.00	(707.20)	174.4
314-380-4870 SPONSORSHIP REVENUE	.00	.00	1,500.00	1,500.00	.0
314-380-4878 CAR SHOW REVENUE	.00	.00	325.00	325.00	.0
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	185.00	.00	(185.00)	.0
314-380-4884 KIDZ KORNER REVENUE	.00	294.85	.00	(294.85)	.0
TOTAL FUNDRAISING & EVENT REVENUE	.00	3,857.05	4,275.00	417.95	90.2
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	.00	.00	100.00	100.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	100.00	100.00	.0
TOTAL FUND REVENUE	.08	3,857.62	4,949.00	1,091.38	78.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	3,957.67	2,500.00	(1,457.67)	158.3
314-490-6122	.00	.00	660.00	660.00	.0
314-490-6220	.00	.00	100.00	100.00	.0
314-490-6225	28.05	112.20	550.00	437.80	20.4
314-490-6238	.00	10.19	50.00	39.81	20.4
314-490-6290	1,579.48	2,069.46	450.00	(1,619.46)	459.9
314-490-6445	.00	.00	1,500.00	1,500.00	.0
314-490-6705	80.00	320.00	960.00	640.00	33.3
314-490-6714	.00	965.24	4,500.00	3,534.76	21.5
314-490-6814	.00	607.75	.00	(607.75)	.0
314-490-6858	.00	626.55	.00	(626.55)	.0
314-490-6864	.00	3,425.00	2,500.00	(925.00)	137.0
TOTAL MATERIALS & SERVICES	1,687.53	12,094.06	13,770.00	1,675.94	87.8
TOTAL NON-DEPARTMENTAL	1,687.53	12,094.06	13,770.00	1,675.94	87.8
TOTAL FUND EXPENDITURES	1,687.53	12,094.06	13,770.00	1,675.94	87.8
NET REVENUE OVER EXPENDITURES	(1,687.45)	(8,236.44)	(8,821.00)	(584.56)	(93.4)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	7,360.07	
410-1115	CASH IN BANK - LGIP	107,679.78	
	TOTAL ASSETS		<u>115,039.85</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	110,249.87	
	REVENUE OVER EXPENDITURES - YTD	4,789.98	
	BALANCE - CURRENT DATE	4,789.98	
	TOTAL FUND EQUITY		<u>115,039.85</u>
	TOTAL LIABILITIES AND EQUITY		<u>115,039.85</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
410-315-4125	INTEREST EARNED	468.43	1,908.21	3,000.00	1,091.79	63.6
	TOTAL INVESTMENT EARNINGS	468.43	1,908.21	3,000.00	1,091.79	63.6
<u>SDC REVENUE</u>						
410-345-4510	PARK SDC FEES	.00	5,001.00	5,020.00	19.00	99.6
410-345-4511	PARKS REIMBURSEMENT SDC	.00	.00	4,925.00	4,925.00	.0
	TOTAL SDC REVENUE	.00	5,001.00	9,945.00	4,944.00	50.3
	TOTAL FUND REVENUE	468.43	6,909.21	12,945.00	6,035.79	53.4

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

PARKS SDC FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
410-700-8520 PARKS IMPROVEMENTS	2,119.23	2,119.23	122,723.00	120,603.77	1.7
TOTAL CAPITAL OUTLAY	<u>2,119.23</u>	<u>2,119.23</u>	<u>122,723.00</u>	<u>120,603.77</u>	<u>1.7</u>
TOTAL CAPITAL OUTLAY	<u>2,119.23</u>	<u>2,119.23</u>	<u>122,723.00</u>	<u>120,603.77</u>	<u>1.7</u>
TOTAL FUND EXPENDITURES	<u>2,119.23</u>	<u>2,119.23</u>	<u>122,723.00</u>	<u>120,603.77</u>	<u>1.7</u>
NET REVENUE OVER EXPENDITURES	<u>(1,650.80)</u>	<u>4,789.98</u>	<u>(109,778.00)</u>	<u>(114,567.98)</u>	<u>4.4</u>

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	7,633.53	
412-1115	CASH IN BANK - LGIP	82,274.02	
	TOTAL ASSETS		89,907.55

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	85,484.59	
	REVENUE OVER EXPENDITURES - YTD	4,422.96	
	BALANCE - CURRENT DATE	4,422.96	
	TOTAL FUND EQUITY		89,907.55
	TOTAL LIABILITIES AND EQUITY		89,907.55

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	357.92	1,462.96	2,500.00	1,037.04	58.5
TOTAL INVESTMENT EARNINGS	357.92	1,462.96	2,500.00	1,037.04	58.5
<u>SDC REVENUE</u>					
412-345-4512 TRANSPORTATION SDC	.00	2,960.00	2,975.00	15.00	99.5
TOTAL SDC REVENUE	.00	2,960.00	2,975.00	15.00	99.5
TOTAL FUND REVENUE	357.92	4,422.96	5,475.00	1,052.04	80.8

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 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	90,613.00	90,613.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	90,613.00	90,613.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	90,613.00	90,613.00	.0
TOTAL FUND EXPENDITURES	.00	.00	90,613.00	90,613.00	.0
NET REVENUE OVER EXPENDITURES	357.92	4,422.96	(85,138.00)	(89,560.96)	5.2

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	52,852.55	
430-1115	CASH IN BANK - LGIP	449,388.32	
	TOTAL ASSETS		<u>502,240.87</u>

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	461,732.95	
	REVENUE OVER EXPENDITURES - YTD	40,507.92	
	BALANCE - CURRENT DATE	40,507.92	
	TOTAL FUND EQUITY		<u>502,240.87</u>
	TOTAL LIABILITIES AND EQUITY		<u>502,240.87</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
430-315-4125 INTEREST EARNED	1,955.18	8,405.92	15,000.00	6,594.08	56.0
TOTAL INVESTMENT EARNINGS	1,955.18	8,405.92	15,000.00	6,594.08	56.0
<u>SDC REVENUE</u>					
430-345-4530 WATER SDC	.00	32,102.00	45,500.00	13,398.00	70.6
TOTAL SDC REVENUE	.00	32,102.00	45,500.00	13,398.00	70.6
TOTAL FUND REVENUE	1,955.18	40,507.92	60,500.00	19,992.08	67.0

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	525,277.00	525,277.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	525,277.00	525,277.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	525,277.00	525,277.00	.0
TOTAL FUND EXPENDITURES	.00	.00	525,277.00	525,277.00	.0
NET REVENUE OVER EXPENDITURES	1,955.18	40,507.92	(464,777.00)	(505,284.92)	8.7

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	14,444.28	
440-1115	CASH IN BANK - LGIP	85,642.17	
	TOTAL ASSETS		100,086.45

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	93,041.81	
	REVENUE OVER EXPENDITURES - YTD	7,044.64	
	BALANCE - CURRENT DATE	7,044.64	
	TOTAL FUND EQUITY		100,086.45
	TOTAL LIABILITIES AND EQUITY		100,086.45

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
440-315-4125 INTEREST EARNED	372.68	1,689.64	3,500.00	1,810.36	48.3
TOTAL INVESTMENT EARNINGS	372.68	1,689.64	3,500.00	1,810.36	48.3
<u>SDC REVENUE</u>					
440-345-4540 SEWER SDC	.00	5,355.00	8,035.00	2,680.00	66.7
TOTAL SDC REVENUE	.00	5,355.00	8,035.00	2,680.00	66.7
TOTAL FUND REVENUE	372.68	7,044.64	11,535.00	4,490.36	61.1

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	157,873.00	157,873.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	157,873.00	157,873.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	157,873.00	157,873.00	.0
TOTAL FUND EXPENDITURES	.00	.00	157,873.00	157,873.00	.0
NET REVENUE OVER EXPENDITURES	372.68	7,044.64	(146,338.00)	(153,382.64)	4.8

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	9,559.13	
445-1115	CASH IN BANK - LGIP	84,626.47	
	TOTAL ASSETS		94,185.60

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	89,310.31	
	REVENUE OVER EXPENDITURES - YTD	4,875.29	
	BALANCE - CURRENT DATE	4,875.29	
	TOTAL FUND EQUITY		94,185.60
	TOTAL LIABILITIES AND EQUITY		94,185.60

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	368.19	1,510.29	2,500.00	989.71	60.4
TOTAL INVESTMENT EARNINGS	368.19	1,510.29	2,500.00	989.71	60.4
<u>SDC REVENUE</u>					
445-345-4545 STORM DRAINAGE SDC	.00	3,365.00	5,000.00	1,635.00	67.3
TOTAL SDC REVENUE	.00	3,365.00	5,000.00	1,635.00	67.3
TOTAL FUND REVENUE	368.19	4,875.29	7,500.00	2,624.71	65.0

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

STORMWATER SDC FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	96,645.00	96,645.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	96,645.00	96,645.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	96,645.00	96,645.00	.0
TOTAL FUND EXPENDITURES	.00	.00	96,645.00	96,645.00	.0
NET REVENUE OVER EXPENDITURES	368.19	4,875.29	(89,145.00)	(94,020.29)	5.5

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,404.64	
520-1115	CASH IN BANK - LGIP	33,214.47	
	TOTAL ASSETS		42,619.11

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	41,933.08	
	REVENUE OVER EXPENDITURES - YTD	686.03	
	BALANCE - CURRENT DATE	686.03	
	TOTAL FUND EQUITY		42,619.11
	TOTAL LIABILITIES AND EQUITY		42,619.11

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	144.60	686.03	1,500.00	813.97	45.7
	TOTAL INVESTMENT EARNINGS	144.60	686.03	1,500.00	813.97	45.7
	TOTAL FUND REVENUE	144.60	686.03	1,500.00	813.97	45.7

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 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	43,382.00	43,382.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	43,382.00	43,382.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	43,382.00	43,382.00	.0
TOTAL FUND EXPENDITURES	.00	.00	43,382.00	43,382.00	.0
NET REVENUE OVER EXPENDITURES	144.60	686.03	(41,882.00)	(42,568.03)	1.6

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2024

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,755.82	
521-1115	CASH IN BANK - LGIP	11,071.45	
	TOTAL ASSETS		16,827.27

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	16,598.41	
	REVENUE OVER EXPENDITURES - YTD	228.86	
	BALANCE - CURRENT DATE	228.86	
	TOTAL FUND EQUITY		16,827.27
	TOTAL LIABILITIES AND EQUITY		16,827.27

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2024

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	48.25	228.86	500.00	271.14	45.8
	TOTAL INVESTMENT EARNINGS	48.25	228.86	500.00	271.14	45.8
	TOTAL FUND REVENUE	48.25	228.86	500.00	271.14	45.8

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 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	17,081.00	17,081.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	17,081.00	17,081.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	17,081.00	17,081.00	.0
TOTAL FUND EXPENDITURES	.00	.00	17,081.00	17,081.00	.0
NET REVENUE OVER EXPENDITURES	48.25	228.86	(16,581.00)	(16,809.86)	1.4



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

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

MEMO

This report covers activities since the October 22 regular meeting. This will be my final monthly report with the city. I would like to sign off by expressing my gratitude for having had the opportunity serve you, the city team, and the citizens of this wonderful community. We have accomplished much during our time together, and I wish you all the best.

ePermitting

- I entered the first citizen complaint and land use application in the ePermitting system.
- Staff continue to fine tune the payment recording process.

Development activities

- On 10/28/24, I billed land use applicants and developers a total of \$19,142.43 for costs incurred in processing applications and monitoring development. One of the developers questioned the bill, requesting supporting documentation, which I researched and produced. After reviewing this information, the developer agreed to pay what I billed.
- I conducted research in response to a property owner's question related to SDCs. The question was if SDCs are payable in the event of temporary RV residence on a property while new home construction is underway.
- I have been working with another property owner on a proposed ADU within the downtown regulating area. Since this is within the downtown regulating area, a Type II application is required.

Salary/benefit study

- I provided job descriptions to the consultant. Public Works staff and I selected 5 benchmark cities to include in the comparison. The Library Director provided comparable cities, some of which overlapped with the Public Works cities. I am awaiting input from the City Clerk. We will have 5 cities selected based on their similarity to our Public Works functions and 5 cities based on their similarity to administrative and library functions. This will give us a composite based on 10 cities that are close to us in size of population. I want to have the benchmark cities selected before my departure to keep the momentum

going on this project. It is my recommendation to have a completed study in advance of the FY 25/26 budget process.

Lead and copper public education

- The Public Works Director and I met with OHA regulators on October 28 to clarify details on the required lead and copper public education. Much of the language in the “Lead in drinking water” pamphlet is required, and we have no discretion to adjust that language. We did obtain approval from OHA to add context. That includes an explanation that our source of drinking water does not contain lead, that our service line inventory found zero lines containing lead, and that the source of lead comes from plumbing in older homes that is leaching into these homes’ drinking water. We also obtained their approval to send an accompanying letter providing additional detail and resources. On November 13, OHA approved the public education, and we will distribute this information to all customers by the deadline. We also added a statement to utility bills, as required by OHA regulations, informing customers about the lead and copper public education.

ECWAG grant

- Staff and I held two meetings this month with our federal partners on the ECWAG grant. I also corresponded on USACE staff on project details to assist them in scheduling a survey that they will conduct of the area. One of the meetings included USDA and USACE where these agencies discussed steps to coordinate the federal environmental reports that will be required. At this time, no further information is needed from the city. We are waiting on USDA and USACE to complete the steps needed to fulfill the federal environmental reporting requirements.

SDC update

- I informed Civil West that City Council approved the SDC update.

Floodplain update

- I met with our contract planner and the City Attorney to discuss the floodplain update, as required by FEMA. Our contract planner will be taking the lead on updating our development code to incorporate FEMA’s pre-implementation compliance measures (PICM), as discussed at the last City Council meeting. I emailed our regional FEMA office to inform them of the city’s decision, and they acknowledged my email. Until the development code updates are implemented, we will address any floodplain development on a case-by-base basis.

Other items

- I met with the Government Affairs Director with LCOG. At this meeting, we agreed to schedule a site visit before my departure with key LCOG partners. The purpose of this

meeting will be to discuss details related to the transition, and to acquaint the Interim City Administrator with these LCOG staff.

- I ordered the Paul Fisher Park swing set and gaga ball court.
- CIS risk assessment

Upcoming franchise renewals

- Our franchise ordinance with Lumen (previously Qwest) has been expired for several years. After numerous attempts to contact them, I was finally successful in reaching someone in their intergovernmental department. We have started discussions on renewing the franchise agreement. These discussions will have to continue after my departure. I informed them of the transition plans. It is my recommendation to continue these discussions and remain diligent, as Lumen is currently out of compliance with our ordinances that regulate utilities within the public right-of-way.
- I also received a letter from Charter Communications requesting meetings to begin the renewal of our franchise ordinance with them, which expires in 2027. I informed them of the upcoming transition. We should also make these renegotiations a priority once the Lumen franchise is in place.

Transition activities

- I emailed 200+ intergovernmental, contract, and other partners of my departure and the plan for the Public Works Director to serve as Interim City Administrator.
- Staff and I are compiling a list of accounts, permissions, and other details that need to be transferred. We have already begun transitioning many of these to the Public Works Director.
- The Public Works Director and I have begun working together on transitional activities.



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

TO: Mayor Bennett and Council
FROM: Hunter Harris
DATE: November 13, 2024
SUBJECT: Public Works Report

Streets and Parks

Staff will be doing rounds around the city to make sure all catch basins are clear of leaves over the next few weeks.

Staff has picked up the Christmas tree for the covered bridge. We are picking up the tree for city hall Tuesday the 19th.

I have contacted Mackenzie roofing; They are getting us on their schedule to repair the roof at the stage. They have not given me a date yet; They had to order materials.

Water Treatment Plant/Distribution

We had Joe Desrochers here to help us with jar test, and to test different chemicals that will help us with the deep drawdown of lookout. we will be trying a sample of their polymer to help our flocculation process.

We are starting to see elevated turbidity out of dexter lake with the recent rain Lookout/Dexter have received. We have not added any additional chemicals as of right now. If it continues to rise, we will begin extra treatment to remove solids.

Staff has grabbed all necessary samples for our lead and copper violations. We will be planning to grab our first round or repeat lead and copper samples in the next few months.

We were a non-detect of blue green algae all year the sample period is complete for 2024

1 meter is left on the city-wide meter changeout program. The last meter is the mobile home park, Staff with coordinate with all the residents a time and date this meter can be replaced.

2 water leaks staff repaired in house with Midstate for excavation of the leaks

Sewer Plant/Collections

Helisieve is back in operations staff has repaired unit and placed back into service.

Pump at lift station was having issues running at max output, motor on pump could possibly be getting weak as it throwing a overvolt code. It may need to be replaced with new motor in future.

Staff is transitioning out of summer permit and into winter permit. Preparing primary clarifier ready to put in service for high demand.

October Library report

From Peggy O'Kane <pokane@ci.lowell.or.us>

Date Thu 11/14/2024 1:44 PM

To Max Baker <mbaker@ci.lowell.or.us>

Maggie Osgood Library
Monthly report for October 2024
Submitted by Peggy O'Kane, Library Director

October Activities

During October we continued to update the adult non-fiction catalog. The process will make it easier to find and shelve material.

We received and sorted a large donation of hardback books. Other donations in October included a sophisticated jig saw puzzle board which allows us to keep a puzzle out for library visitors to use.

On Oct. 10 Chris Petersen, the consultant for the oral history project, spent the day at the library. We discussed workflow, resources and equipment required.

The Public Library Annual Report was due to the State Library of Oregon at the end of October. The report is primarily statistics of library use. It is the second one I have completed.

Tony Moreci has made progress exterior work for the library. He mulched the area around the back fence to prepare to transplant roses from the old building site. He also built a small wall in the front of the library to re-route the gutter system. We no longer have a huge puddle in front every time it rains.

Peggy O'Kane She/Her
Director Maggie Osgood Library
70 N Pioneer St.
PO Box 490
Lowell, OR 97452
541 937 2157

Agenda Item Sheet

City of Lowell City Council

Type of item:	Presentation
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Item title/recommended action:

Follow up discussion on Parks Committee Memorial for Hall O'Regan Presenter: Joe Brazill- Parks Committee Chair
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Justification or background:

Parks and Recreation Committee Chair Brazill has requested an opportunity to have a follow up presentation on the committee's suggestions on how to honor Hall O'Regan's memory. This is following up from his presentation at the last meeting. The illustration following this agenda item sheet presents one idea from the committee on how to communicate O'Regan's contributions.
--

Budget impact:

TBD

Department or Council sponsor:

Parks and Recreation Committee

Attachments:

Illustration of proposed informational center.
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Meeting date:	11/19/2024
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Agenda Item Sheet
City of Lowell City Council



Type of item:	Personnel
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Item title/recommended action:

Motion to approve City Administrator pro tem agreement with Max Baker including an additional \$2,500.00 per month in compensation and authorize Mayor to sign. – Discussion/
Possible action

Justification or background:

At the last City Council meeting, City Council directed staff to prepare a City Administrator pro tem agreement for Max Baker. This is due to the resignation of the current City Administrator, effective 12/5/24. City Council stated that Baker's pay increase should be retroactive to 11/5/24 due to the additional training and responsibilities associated with the transitional period.

The draft agreement appoints Baker to serve as City Administrator pro tem as of 12/6/24. It also specifies a 6-month term, which terminates with 30 days' notice or upon selection of a permanent replacement. Baker will continue serving as Public Works Director during this period.

Baker has requested an additional \$2,500 per month as compensation for the duties associated with serving as City Administrator pro tem. This is in addition to his current salary as Public Works Director.

City Council and Baker should consider revisiting the terms of the contract early in 2025 to consider limiting his duties specifically to serving as City Administrator pro tem, with the exception that he will continue signing off on state required reports for the treatment plants. In that case, it may be possible for existing Public Works staff to accept a role as Acting Public Works Director. This option should be considered if the recruitment process is going to take longer than a few months.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Personnel
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Budget impact:

Estimated additional salary, considering pro-rated amount starting from November 5, totals \$16,167. This does not include payroll taxes and other withholdings.

Department or Council sponsor:

Administration

Attachments:

City Administrator pro tem agreement

Meeting date:	11/19/2024
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CITY OF LOWELL

CITY ADMINISTRATOR PRO TEM AGREEMENT

This City Administrator Pro Tem Agreement (“Agreement”) is entered into this ___ day of _____, 2024, by and between the City of Lowell (“City”) and Max Baker, Public Works Director (“Employee”), collectively referred to as the “Parties.”

FINDINGS

Pursuant to LRC Sec. 2.040, the City Council is authorized to appoint a City Administrator Pro Tem in the event of an absence or vacancy in the City Administrator position.

The City Administrator’s last day of employment will be December 5, 2024, and the City Council has determined it is in the City’s best interest to appoint Employee as City Administrator Pro Tem effective December 6, 2024.

Employee has agreed to accept the responsibilities of City Administrator Pro Tem, and he will retain his title and responsibilities as Public Works Director while serving as City Administrator Pro Tem.

The City and Employee desire to set forth their mutual understanding regarding the terms and conditions of Employee’s service as City Administrator Pro Tem.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the Parties agree as follows:

1. Appointment and Term

1.1. Appointment. Effective December 6, 2024, Employee is appointed as City Administrator Pro Tem.

1.2. Term. This Agreement will terminate upon the earlier of: (a) the appointment of a new City Administrator, or (b) 180 days following the approval of this Agreement.

1.3. Termination by Notice. Either party may terminate this Agreement with thirty (30) days’ written notice.

1.4. Reversion to Previous Role. Upon termination of this Agreement by notice or upon the expiration of the Agreement’s term, Employee will revert to his role as Public Works Director, with the same salary and terms of employment as existed prior to this Agreement.

1.5. Termination for Cause. In the event of termination for cause, this Agreement will terminate immediately following the procedure outlined below, and Employee will be terminated from all positions with the City, including Public Works Director. Reversion to the Public Works Director position will not apply in cases of termination for cause.

“Cause” includes but is not limited to: (a) Serious misconduct, (b) Willful neglect of duties, (c) Willful violation of City policies or ordinances, or (d) Conduct which, if criminally convicted, would be a Class B misdemeanor or higher.

1.6. Termination Procedure for Cause.

Prior to terminating this Agreement for cause, the City will provide Employee with: (a) Written notice of the specific allegations; (b) A reasonable opportunity to respond in writing; and (c) A hearing before the City Council, if requested by Employee, to present his case.

If, following the hearing, the City Council determines that cause exists, the Agreement will terminate immediately, and Employee’s employment with the City will cease. The City Council’s decision will be final.

2. Compensation and Benefits

2.1. Salary. In addition to his current salary as Public Works Director, Employee will receive an additional \$2,500 per month for his services as City Administrator Pro Tem. This additional compensation will be retroactive to November 5, 2024 and will be pro-rated for any partial months based on the number of days worked as City Administrator Pro Tem during that month.

If this Agreement terminates partway through a month, the additional \$2,500 monthly compensation will be pro-rated for the number of days worked as City Administrator Pro Tem during the final month of employment under this Agreement.

2.2. Exempt Status. Employee is classified as a salaried, exempt employee under the Fair Labor Standards Act (FLSA) and applicable state law, and as such is not entitled to overtime compensation.

2.3. Benefits. Except as specifically provided herein, Employee will continue to receive all benefits associated with his Public Works Director position, including health insurance, retirement contributions, and other City benefits.

3. Duties and Responsibilities

3.1. City Administrator Pro Tem Duties. Employee will perform all duties and responsibilities of the City Administrator as set forth in the City’s charter, ordinances, and applicable law.

3.2. Public Works Director Duties. Employee will also continue to perform the duties and responsibilities of Public Works Director.

4. General Provisions

4.1. Entire Agreement. This Agreement constitutes the entire agreement between the Parties and supersedes all prior agreements or understandings, whether written or oral, relating to the subject matter herein.

4.2. **Amendments.** This Agreement may only be amended by a written document signed by both Parties.

4.3. **Governing Law.** This Agreement will be governed by and construed in accordance with the laws of the State of Oregon.

4.4. **Severability.** If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions will continue in full force and effect.

For the City:

Employee:

Mayor Don Bennett

Max Baker

Date:

Date:

Agenda Item Sheet

City of Lowell City Council

Type of item:	Contract
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Item title/recommended action:

Motion to approve Managing Oregon Resources Efficiently (MORE) Intergovernmental Agreement (IGA) and authorize City Administrator to sign. - Discussion/ Possible action

Justification or background:

Lane County Public Works provides contracted services to the City of Lowell, in particular with respect to road maintenance and repairs. Every 3-years, Lane County requests an update to this contract. The county has recently transitioned to the MORE IGA model. This is a model under which any Oregon public agency can participate, enabling these agencies to provide and sell services to one another under a structured, standardized process. Marion County administers the list of participating agencies, and more information can be found here:

<https://www.co.marion.or.us/PW/Roads/MORE/>

Lane County has asked the city to adopt this model to ensure a more streamlined process for both entities.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

MORE IGA

Meeting date:	11/05/2024
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MANAGING OREGON RESOURCES EFFICIENTLY {**MORE**}

INTERGOVERNMENTAL AGREEMENT for resources and services

This Agreement is made between the SIGNED PARTIES pursuant to the authority provided by ORS Chapter 190 and shall be referred as the **MORE-IGA** {Managing Oregon Resources Efficiently Intergovernmental Agreement} (“**AGREEMENT**”).

WHEREAS:

1. Each **PARTY** owns certain equipment and materials, and provides services that may be useful to another **PARTY** for public works, municipal, transportation, engineering, construction, operations, maintenance, service districts, emergency management and related activities; and
2. The **PARTIES** agree that sharing equipment, materials, and services promotes the cost-effective and efficient use of public resources; and
3. The **PARTIES** desire to enter into this **AGREEMENT** to establish procedures for sharing equipment, materials, resources, and services, and defining legal relationships and responsibilities. Therefore, in consideration of the mutual covenants herein, it is

AGREED:

1. The **PARTIES** shall make available to each other vehicles, equipment, machinery, materials, related items (“**EQUIPMENT OR MATERIALS**”) and/or services in the manner and on the terms and conditions provided herein. The **PARTY** supplying the services or the **EQUIPMENT OR MATERIALS** shall be designated as the “**PROVIDER**” herein. The **PARTY** receiving the services or assuming the use of **EQUIPMENT OR MATERIALS** shall be designated as the “**USER**” herein.
2. A cost estimate for specific services will be supplied by the **PROVIDER** at the request of the **USER**. Service **PROVIDERS** shall maintain an accurate cost accounting system, track expenditures and provide monthly billing to **USER**. Unless other arrangements are agreed upon by the **PARTIES**, **PROVIDER'S** invoices will be paid by **USERS** in full within thirty (30) days of billing.
3. **EQUIPMENT OR MATERIALS** and/or services shall be provided upon reasonable request at mutually convenient times and locations. The **PROVIDER** retains the right to refuse to honor a request if the **EQUIPMENT OR MATERIALS** are needed for other purposes, if providing the **EQUIPMENT OR MATERIALS** would be unduly inconvenient, or if for any other reason, the **PROVIDER** determines in good faith that it is not in its best interest to provide a particular item at the requested time. **EQUIPMENT OR MATERIALS** shall be returned immediately at **PROVIDER'S** request.
4. The **USER** receiving the **EQUIPMENT OR MATERIALS** shall take proper precaution in its operation, storage and maintenance. **EQUIPMENT OR MATERIALS** shall be used only for its intended purpose. The **USER** shall permit the **EQUIPMENT OR MATERIALS** to be used only by properly trained, properly licensed, and supervised operators. The **USER** shall be responsible for **EQUIPMENT OR MATERIALS** repairs necessitated by misuse or negligent operation and for the maintenance and/or replacement of high wear items (i.e., milling machine teeth, etc.). The **USER** shall not be responsible for scheduled preventive maintenance (**P.M.**) unless **EQUIPMENT OR MATERIALS** hours used exceeds the **P.M.** schedule periods and has been agreed by the **PROVIDER**. The **USER** shall perform and document required written maintenance checks prior to and after use and shall provide routine daily maintenance of **EQUIPMENT OR MATERIALS** (i.e., fluid checks, lubricating, etc.) during the period in which the **EQUIPMENT OR MATERIALS** is in **USER'S** possession.
5. **PROVIDER** shall endeavor to provide **EQUIPMENT OR MATERIALS** in good working order and to inform **USER** of any information reasonably necessary for the proper operation of the **EQUIPMENT OR MATERIALS**. The **EQUIPMENT OR MATERIALS** are provided "as is", with no representation or warranties as to its condition or its fitness for a particular purpose. **USER** shall be solely responsible for selecting the proper **EQUIPMENT OR MATERIALS** for its needs and inspecting **EQUIPMENT OR MATERIALS** prior to use. It is acknowledged by the **PARTIES** that the **PROVIDER** is not in the

business of selling, leasing, renting or otherwise providing EQUIPMENT OR MATERIALS to others, and that the PARTIES are acting only for their mutual convenience and efficiency.

6. The PARTIES shall provide EQUIPMENT OR MATERIALS storage to each other, at no charge, upon request when mutually convenient. It is recognized that such storage is for the benefit of the PARTY requesting it. The PARTY storing the EQUIPMENT OR MATERIALS shall be responsible for providing a reasonably safe and secure area and not responsible nor liable for theft or damage.
7. The PROVIDER may require, in its sole discretion, that only PROVIDER'S personnel operate EQUIPMENT OR MATERIALS. In so doing, PROVIDER shall be deemed an independent contractor and PROVIDER'S employees shall not be deemed employees of USER. The PROVIDER'S operator shall perform under the general direction and control of the USER, but shall retain full control over the manner and means of using the EQUIPMENT OR MATERIALS.
8. For the purposes of this AGREEMENT, the PARTIES are independent contractors. Nothing herein shall alter the employment status of any workers providing services under this AGREEMENT. Such workers shall at all times continue to be subject to all standards of performance, disciplinary rules and other terms and conditions of their employer. No USER shall be responsible for the direct payment of any salaries, wages, compensation or benefits for PROVIDER'S workers performing services to USERS under this AGREEMENT.
9. Each PARTY shall be solely responsible for its own acts and those of its employees and officers under this AGREEMENT. No PARTY shall be responsible or liable for consequential damages to another PARTY arising out of providing or using EQUIPMENT OR MATERIALS or services under this AGREEMENT. PROVIDERS requiring that their personnel operate EQUIPMENT OR MATERIALS shall, within limits of the Oregon Constitution and the Oregon Tort Claims Act, hold harmless, indemnify and defend the USER, its officer, agents and employees from all claims arising solely by reason of any negligent act by persons designated by PROVIDER to operate EQUIPMENT OR MATERIALS. Notwithstanding the above, the USER shall bear sole responsibility for ensuring that it has the authority to request the work, for its designs and for any representations made to the PROVIDER regarding site conditions or other aspects of the project. The PROVIDERS of the EQUIPMENT OR MATERIALS shall adequately insure the EQUIPMENT OR MATERIALS or provide self-insurance coverage.
10. Any PARTY may terminate its participation by providing thirty (30) days written notice to the other PARTIES. Any amounts due and owing by a terminating PARTY shall be paid within thirty (30) days of termination.
11. Nothing herein shall be deemed to restrict authority of any of the PARTIES to enter into separate agreements governing the terms and conditions for providing EQUIPMENT OR MATERIALS or services on terms different than specified herein.
12. Any **OREGON PUBLIC ENTITY** may become a PARTY to this AGREEMENT. Each PARTY in accordance with the applicable procedures of that PARTY shall approve this AGREEMENT. This AGREEMENT will be executed separately by each PARTY and shall be effective as to each PARTY and binding among all the PARTIES that have signed this AGREEMENT on the date of execution and sending a copy of the signed AGREEMENT to the **CONTRACT ADMINISTRATOR**. The current CONTRACT ADMINISTRATOR is:

Scott Wilson, Marion County Public Works, 5155 Silverton Road NE, Salem, Oregon 97305
Telephone: 503.365.3129 E-mail: SWWilson@co.marion.or.us

A new CONTRACT ADMINISTRATOR may be named at any time with the approval of a majority of the PARTIES.

13. This AGREEMENT may be amended by written amendment signed by all of the PARTIES.

- end of the AGREEMENT narrative -

*Final MORE-IGA narrative revision date: **March 5, 2013** (no changes or additions are allowed to the above)*

MORE-IGA SIGNATURE PAGE

(MANAGING OREGON RESOURCES EFFICIENTLY INTERGOVERNMENTAL AGREEMENT)

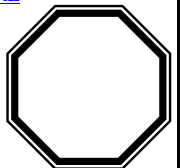
IN THE WITNESS WHEREOF, the PUBLIC ENTITY _____ (PARTY) has caused this AGREEMENT to be executed by its duly authorized representatives as the date of their signatures below:

_____ Signature of Officer	_____ Date	_____ Officer's title
_____ Signature of Officer	_____ Date	_____ Officer's title
_____ Signature of Counsel	_____ Date	_____ Counsel's title

Name & title of the AGENCY'S IGA OVERSEER: _____
Address: _____ _____
Office Phone: _____ Cell Phone: _____
E-mail: _____

<i>Optional:</i> Name & title of Agency's 2 nd Contact: _____
Office Phone: _____ Cell Phone: _____
E-mail: _____

1. Mail the **original signed MORE-IGA SIGNATURE PAGE** (this page – *actual hard copy page*) to:
Scott Wilson, CONTRACT ADMINISTRATOR for distribution to member agencies.
Marion County, 5155 Silverton Road NE, Salem, Oregon 97305 E-mail: SWWilson@co.marion.or.us
Telephone: 503.365.3129 MORE-IGA web site: <http://www.co.Marion.or.us/PW/Roads/MORE>
2. Retain a 2nd **original signed MORE-IGA SIGNATURE PAGE** for your records (a total of 2-sets are required).
3. Send additional agency staff contacts' e-mail addresses to the above CONTRACT ADMINISTRATOR.
4. Copy other PARTIES' **MORE-IGA SIGNATURE PAGES** for your agency's records from the above MORE-IGA web site.



INSTRUCTIONS FOR THE MORE-IGA

(MANAGING OREGON RESOURCES EFFICIENTLY INTERGOVERNMENTAL AGREEMENT)

“Doing MORE with less!”

The following is directed to officials of local and state governments that may want to participate in the accompanying **MORE-IGA** [AGREEMENT]. There are four pages to the MORE-IGA:

- The MORE-IGA narrative – pages 1-2
 - **MORE-IGA SIGNATURE PAGE** – page 3
 - **INSTRUCTIONS FOR THE MORE-IGA** (this page) – page 4
- a. The purpose of the MORE-IGA is for to exchange EQUIPMENT OR MATERIALS or services between OREGON PUBLIC ENTITIES.
 - b. All PARTIES, who sign the AGREEMENT, must honor the AGREEMENT entirely.
 - c. Each PUBLIC ENTITIES shall identify an AGENCY’S IGA OVERSEER which will process, file and will receive and maintain IGA documents.
 - d. Scott Wilson of Marion County has agreed to act as the CONTRACT ADMINISTRATOR. The CONTRACT ADMINISTRATOR will notify all the AGENCY’S IGA OVERSEERS for all PARTIES. The CONTRACT ADMINISTRATOR will not resolve any disputes of the AGREEMENT PARTIES, nor would Marion County or its employees be liable for any damages sought between any two other PARTIES.
 - e. Each new PARTY shall execute the **MORE-IGA SIGNATURE PAGE** in two original sets: One shall be filed with the CONTRACT ADMINISTRATOR for approval, filing and distribution, and the second for the PARTY entity’s records.
 - f. Each AGENCY’S IGA OVERSEER will receive digital copies of the **MORE-IGA SIGNATURE PAGE** from the web site: <http://www.co.Marion.or.us/PW/Roads/MORE> for their records. The CONTRACT ADMINISTRATOR will directly inform the AGENCY’S IGA OVERSEERS of new Agencies signers by e-mail.
 - g. After the signature and approval process is completed, any PARTY may directly approach any other PARTY for exchange of equipment, materials, resources, and services. There is no need to coordinate requests amongst other PARTIES or with the CONTRACT ADMINISTRATOR.
 - h. It is important to note paragraph 3 (page 1): “The PROVIDER retains the right to refuse to honor a request”.
 - i. The CONTRACT ADMINISTRATOR maintains two-e-mail lists: 1) Each PUBLIC ENTITIES’ AGENCY’S IGA OVERSEERS; 2) other PUBLIC ENTITIES’ staff that want to be informed of MORE members’ news, announcements, and activities. MORE members will schedule and host meetings 3-times a year to discuss joint issues.
 - j. An optional 2nd agency contact person can identify on the **MORE-IGA SIGNATURE PAGE** which will also receive direct ongoing correspondence of MORE’s activities or of its members.
 - k. The IGA, list of PUBLIC ENTITIES with agencies’ contacts, digital file copies of **MORE-IGA SIGNATURE PAGES**, meeting announcements, and members’ news are found on <http://www.co.Marion.or.us/PW/Roads/MORE>

Questions or concerns may be addressed to:

Scott Wilson, CONTRACT ADMINISTRATOR

Marion County, 5155 Silverton Road NE, Salem, Oregon 97305

Telephone: 503.365.3129

E-mail: SWWilson@co.marion.or.us

History: An original joint agency IGA for shared services was originally signed by Multnomah County, the City of Gresham and Oregon Department of Transportation in 1996. By the provision of a 1999 ADDENDUM, other parties agreed to sign the agreement. The IGA was revised in July 2002 and was named PMAT-IGA (PORTLAND METROPOLITAN AREA TRANSPORTATION CO-OPERATIVE INTERGOVERNMENTAL AGREEMENT) with 33-signing agencies. In February 2013 the MORE-IGA, with a more statewide focus, was crafted in tandem to eventually replaced PMAT-IGA.

A second ODOT IGA (OMAT), which allows agencies work with ODOT, can be obtained by contacting:

Rita Gill, OMAT Administrator, Oregon Department of Transportation, Region 1-Contracts & Agreements Unit;

123 NW Flanders Street, Portland, OR 97209-4012;

Telephone: 503-731-8548; e-mail: Syreeta.Gill@ODOT.state.or.us