

**Lowell City Council
Regular Meeting Agenda
Tuesday, July 21 at 7 P.M.
Maggie Osgood Library
70 N. Pioneer Street**

This meeting will be held electronically through Zoom. Limited seating is available at the Library. Members of the public are encouraged to provide comment or testimony through the following:

- Joining by phone, tablet, or PC. For details, click on the event at www.ci.lowell.or.us.
- In writing, by using the drop box at Lowell City Hall, 107 East Third Street, Lowell, OR 97452
- By email to jcobb@ci.lowell.or.us

Call to Order/Roll Call/Pledge

Councilors: Mayor Bennett ____ Harris ____ Stratis ____ Dragt ____ Myers ____

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.

City Council Executive Session Meeting Minutes for June 23, 2020

City Council Regular Meeting Minutes for June 23, 2020

City Council Work Session and Special Meeting Minutes for July 7, 2020

Financial Report for June 2020

Check Register for June 2020

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.

Council Comments (three minutes per speaker)

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.

Staff Reports:

City Administrator Report
Quarterly Financial Report
Public Works Report
Police Report

Old Business: None.

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

New Business:

1. Contract – Temporary Employment Agreement – Discussion/Possible Action
2. Contract – Law Enforcement Contract – Discussion/Possible Action
3. Resolution – Bank Signature Card – Discussion/Possible Action
4. Resolution – Annual Budget Transfers – Discussion/Possible Action
5. Resolution – State of Local Emergency Declaration – Discussion/Possible Action

Other Business**Mayor Comments**

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

Adjourn

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 18, 2020
SUBJECT: Consent Agenda

- ☐ **DISCUSSION**
- ☒ **ACTION**
- ☐ **RESOLUTION**
- ☐ **ORDINANCE**
- ☐ **PROCLAMATION**
- ☐ **REPORT**

SUMMARY:

The Consent Agenda for the July 18, 2020 City Council meeting includes the City Council Executive Session Meeting Minutes for June 23, 2020, City Council Meeting Minutes for June 23, 2020, City Council Work Session and Special Meeting Minutes for July 7, 2020, Financial Report for June 2020, and the Check Register for June 2020.

FISCAL IMPACT:

N/A

COURSES OF ACTION:

1. Motion to approve the consent agenda as presented.
2. Motion to remove an item from the consent agenda and place on the Business Meeting for additional review, discussion or amendment.

RECOMMENDATION:

Motion to approve the consent agenda as presented.

ATTACHMENTS:

1. City Council Executive Session Meeting Minutes for June 23, 2020
2. City Council Regular Meeting Minutes for June 23, 2020
3. City Council Work Session and Special Meeting Minutes for July 7, 2020
4. Financial Report for June 2020
5. Check Register for June 2020.

City of Lowell, Oregon
Minutes of the City Council Executive Session
Tuesday June 23, 2020
Maggie Osgood Library

The Executive Session was called to order at 6:35 PM by Mayor Bennett

Members Present: Mayor Don Bennett, Gail Harris, Tim Stratis, Samantha Dragt, John Myers
Staff Present: CA Cobb

Executive Session: ORS 192.660(2)(e) – To conduct deliberations with persons designated by the governing body to negotiate real property transactions.

Adjourn: 7:11 PM

Approved: _____
Don Bennett, Mayor Date

Attest: _____
Jared Cobb, City Recorder Date

**City of Lowell, Oregon
Minutes of the City Council Special Meeting
Tuesday June 23, 2020
Maggie Osgood Library**

The Special Meeting was called to order at 7:18 PM by Mayor Bennett

Members Present: Mayor Don Bennett, Gail Harris, Tim Stratis, Samantha Dragt, John Myers

Staff Present: CA Cobb, Max Baker - Public Works Director

Recessed Public Meeting: 7:21 PM

Public Hearings Open: 7:22 PM

- 1. FY 2020-21 Water And Sewer Rates**
- 2. FY 2020-21 Proposed Uses of State Revenue Sharing**
- 3. FY 2020-21 Budget and Imposing and Categorizing Tax**
- 4. Utility Payment Assistance Program**
- 5. Utility Payment in Lieu of Franchise Fee**

No public comment.

Public Hearings Closed: 7:33 PM

Reconvene Public Meeting: 7:33 PM

Consent Agenda: Councilor Stratis moved to approve Consent Agenda as presented for June 23, 2020, second by Councilor Myers. PASS 5:0

Public Comments: None

Council Comments: None

City Administrator Report: CA Cobb presented report.

Public Works Report: Max Baker-Public Works Director presented report.

Police Report: May report provided in packet.

Old Business: None

New Business:

- **Contract – Amendment with Wildish Construction - Mayor Bennett moved to amend the bid award to Wildish Construction Co. with Schedule 1 alternative B - \$171,907.30, Schedule 2 Alternative B - \$162, 177.45, and both Schedule 2 Additive Alternatives - \$99,010.00, in an amount not to exceed \$433,094.75 and authorizing the Mayor to sign any necessary agreements or documents to approve the project, second by Councilor Myers. PASS 5:0**
- **Contract – Agreement with Courtland Manufacturing – Councilor Dragt moved to approve the Agreement for Improvements with Courtland Manufacturing , as written. Second by Councilor Myers. PASS 5:0**
- **Contract – Annual Accounting Services Contract – Councilor Harris moved to award the accounting services contract to Layli A. Nichols, as submitted, second by Councilor Myers. PASS 5:0**

- **Resolution 742 – FY 2020-21 Water and Sewer Rates – Councilor Myers moved to approve Resolution 742, as presented, second by Councilor Dragt. PASS 5:0**
- **Resolution 743 – FY 2020-21 Proposed Uses of State Revenue Sharing – Councilor Stratis moved to approve Resolution 743: A Resolution Certifying Service, as presented. Second by Councilor Myers. PASS 5:0**
- **Resolution 744 – Declaring the City’s Election to Receive State Revenues for Fiscal Year 2020-21 – Mayor Bennett moved to approve Resolution 744: A Resolution Declaring the City’s Election to Receive State Revenues for Fiscal Year 2020-21. Second by Councilor Stratis. PASS 5:0**
- **Resolution 745 – FY 2020-21 Budget and Imposing and Categorizing Tax – Councilor Dragt moved to approve Resolution 745: A Resolution Adopting the City Budget for Fiscal Year 2020-21 and Imposing and Categorizing Tax, as written. Second by Councilor Myers. PASS 5:0**
- **Resolution 746 – Utility Payment Assistance Program – Councilor Stratis moved to approve Resolution 746, as written. Second by Councilor Myers. PASS 5:0**
- **Resolution 747- Utility Payment In Lieu of Franchise Fee – Councilor Harris moved to approve Resolution 747, as presented, second by Councilor Dragt. PASS 5:0**
- **Procurement – 205 E. Main Street and 295 E. Main Street – Mayor Bennett moved to purchase the property at 205 E. Main Street and 295 E. Main Street in an amount \$298,500.00 not to exceed and authorizing the City Administrator to sign all contract documents. Second by Councilor Myers. PASS 5:0**
- **Procurement – Equipment Storage – Councilor Dragt moved to purchase a carport from Carports and More in an amount not to exceed \$5,500.00, second by Councilor Myers. PASS 5:0**

Other Business: CA Cobb announced he will be leaving his position.

Mayor Comments: None

Community Comments: None

Adjourn: 8:44 PM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Jared Cobb, City Recorder

Date

City of Lowell, Oregon
Minutes of the City Council Work Session
July 7, 2020
Maggie Osgood Library

The Work Session was called to order at 7:05 PM by Mayor Bennett.

Members Present: Mayor Bennett, Gail Harris, Tim Stratis, Samantha Dragt, John Myers
Staff Present: CA Cobb

Work Session Topic(s)

- 1. Recruitment of Interim City Administrator** – CA Cobb introduced Marsha Miller for interview.
- 2. Downtown Paving and Utility Improvements Loan** - Copy of loan application provided.
- 3. ODOT Code Assistance Agreement** – CA presented Intergovernmental Agreement between State of Oregon, Oregon Department of Transportation and City of Lowell for review.
- 4. Surplus Property at 8 North Hyland Lane** – CA presented information on property.
- 5. Financing for Acquisition of 205 and 298 East Main Street** - CA presented information on property.

Adjourn: 8:10 PM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Jared Cobb, City Recorder

Date

City of Lowell, Oregon
Minutes of the City Council Special Meeting and Executive Session
Tuesday July 7, 2020
Maggie Osgood Library

The Special Meeting was called to order at 8:11 PM by Mayor Bennett

Members Present: Mayor Don Bennett, Gail Harris, Tim Stratis, Samantha Dragt, John Myers
Staff Present: CA Cobb

Public Comments: Hall O'Regan 63 E 3rd Street, gave farewell wishes to CA and gave positive feedback to council.

Council Comments: None

Old Business: None

New Business:

- **Agreement – ODOT Code Assistance – Councilor Harris moved to approve the agreement with the Oregon Department of Transportation and authorizing the City Administrator to sign the agreement, as written, second by Councilor Myers. PASS 5:0**
- **Surplus – 8 North Hyland Lane – Mayor Bennett moved to table item until next meeting, second by Councilor Stratis. PASS 5:0**
- **Financing – 205 and 298 East Main Street – Councilor Stratis moved to solicit additional quotes and pursue a 24-month interest only loan, second by Councilor Dragt. PASS 5:0**

Recess: 8:36 PM

Executive Session: 8:37 PM

ORS 192.660 (2)(a) To consider the employment of a public officer, employee, staff member or individual agent.

ORS 192.660(2)(e) – To conduct deliberations with persons designated by the governing body to negotiate real property transactions.

Reconvene to Public Session: 9:20 PM

Other Business:

- **Councilor Stratis moved to appoint the Mayor and Council President to negotiate a contract with Marsha Miller to be Interim City Administrator for the City of Lowell, second by Councilor Myers. PASS 5:0**
- **Councilor Stratis moved to approve Shawn Watson to negotiate and facilitate the real estate transaction in coordination with the CA, for 205 East Main Street, 298 East Main Street and 8 North Hyland Lane in Lowell, second by Councilor Myers. PASS 5:0**

Mayor Comments: Safe Routes to School Program.

Community Comments: None

Adjourn: 9:30 PM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Jared Cobb, City Recorder

Date

CITY OF LOWELL
COMBINED CASH INVESTMENT
JUNE 30, 2020

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	390,668.60
999-1115	CASH IN BANK - LGIP	913,993.37
		<hr/>
	TOTAL COMBINED CASH	1,304,661.97
999-1110	CASH ALLOCATED TO FUNDS	(1,304,661.97)
		<hr/>
TOTAL UNALLOCATED CASH		.00
		<hr/> <hr/>

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	268,587.16
230	ALLOCATION TO WATER FUND	150,134.08
240	ALLOCATION TO SEWER FUND	150,962.67
312	ALLOCATION TO STREET FUND	68,904.20
314	ALLOCATION TO BLACKBERRY JAM FUND	12,509.56
410	ALLOCATION TO PARKS SDC FUND	54,359.34
412	ALLOCATION TO STREETS SDC FUND	47,330.02
430	ALLOCATION TO WATER SDC FUND	311,501.91
440	ALLOCATION TO SEWER SDC FUND	139,744.72
445	ALLOCATION TO STORMWATER SDC FUND	44,977.67
520	ALLOCATION TO WATER RESERVE FUND	23,643.08
521	ALLOCATION TO SEWER RESERVE FUND	9,826.25
550	ALLOCATION TO EQUIPMENT FUND	22,181.31
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,304,661.97
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,304,661.97)
		<hr/>
ZERO PROOF IF ALLOCATIONS BALANCE		.00
		<hr/> <hr/>

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	120,087.98	
110-1115	CASH IN BANK - LGIP	148,499.18	
110-1120	PETTY CASH	250.00	
110-1710	LAND	2,595,845.69	
110-1720	BUILDINGS & FACILITIES	429,324.77	
110-1730	EQUIPMENT & FURNISHINGS	18,660.63	
110-1740	VEHICLES & ROLLING STOCK	42,417.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1820	AD - BUILDINGS & FACILITIES	(148,802.55)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(5,760.93)	
110-1840	AD - VEHICLES & ROLLING STOCK	(7,323.96)	
110-1850	AD - INFRASTRUCTURE	(13,038.27)	
TOTAL ASSETS			3,212,923.03

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,204.87	
110-2210	PAYROLL TAXES PAYABLE	913.75	
110-2245	HEALTH INSURANCE PAYABLE	867.31	
110-2250	RETIREMENT PAYABLE	712.80	
110-2750	LONG TERM DEBT	530,000.00	
TOTAL LIABILITIES			534,698.73

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	297,503.45	
110-3275	GASB - FIXED ASSETS	2,944,085.87	
110-3277	GASB - LONG TERM DEBT	(530,000.00)	
REVENUE OVER EXPENDITURES - YTD		(33,365.02)	
BALANCE - CURRENT DATE		(33,365.02)	
TOTAL FUND EQUITY			2,678,224.30
TOTAL LIABILITIES AND EQUITY			3,212,923.03

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
110-310-4112	PROPERTY TAXES - CURRENT	2,861.65	148,109.44	142,768.00	(5,341.44)	103.7
110-310-4114	PROPERTY TAXES - PRIOR	307.64	2,622.38	5,293.00	2,670.62	49.5
	TOTAL TAXES	3,169.29	150,731.82	148,061.00	(2,670.82)	101.8
	<u>INVESTMENT EARNINGS</u>					
110-315-4125	INTEREST EARNED	212.65	5,069.17	6,130.00	1,060.83	82.7
	TOTAL INVESTMENT EARNINGS	212.65	5,069.17	6,130.00	1,060.83	82.7
	<u>INTERGOVERNMENTAL</u>					
110-320-4132	STATE REVENUE SHARING	.00	10,385.78	10,421.00	35.22	99.7
110-320-4134	CIGARETTE TAX	92.07	1,200.10	1,000.00	(200.10)	120.0
110-320-4136	LIQUOR TAX	1,375.99	18,929.79	20,564.00	1,634.21	92.1
110-320-4145	TRANSIENT ROOM TAX	.00	5.47	300.00	294.53	1.8
110-320-4148	MARIJUANA TAX DISTRIBUTION	1,858.78	6,615.65	5,200.00	(1,415.65)	127.2
	TOTAL INTERGOVERNMENTAL	3,326.84	37,136.79	37,485.00	348.21	99.1
	<u>GRANT REVENUES</u>					
110-325-4151	GRANT REVENUE	.00	62,000.00	1,050,000.00	988,000.00	5.9
110-325-4152	TOURISM GRANT	.00	10,137.00	9,832.00	(305.00)	103.1
110-325-4154	SUMMER READING GRANT	.00	.00	1,000.00	1,000.00	.0
110-325-4158	DLCD GRANT	.00	.00	1,000.00	1,000.00	.0
	TOTAL GRANT REVENUES	.00	72,137.00	1,061,832.00	989,695.00	6.8
	<u>FRANCHISE FEES</u>					
110-330-4310	CABLE FRANCHISE FEES	.00	5,853.26	4,388.00	(1,465.26)	133.4
110-330-4312	ELECTRIC FRANCHISE FEES	.00	47,619.48	47,298.00	(321.48)	100.7
110-330-4314	GARBAGE FRANCHISE FEES	.00	.00	4,000.00	4,000.00	.0
110-330-4316	TELECOM FRANCHISE FEES	.00	9,455.35	1,706.00	(7,749.35)	554.2
	TOTAL FRANCHISE FEES	.00	62,928.09	57,392.00	(5,536.09)	109.7

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>LICENSES & PERMITS</u>					
110-335-4352	LAND USE & DEVELOPMENT	29,266.00	35,768.00	13,500.00	(22,268.00)	265.0
110-335-4354	MISC PERMITS & LICENSES	.00	480.00	250.00	(230.00)	192.0
110-335-4356	BUILDING PERMIT FEES	8,693.66	31,408.46	50,634.00	19,225.54	62.0
110-335-4358	ELECTRICAL PERMIT FEES	219.52	5,460.79	8,345.00	2,884.21	65.4
110-335-4360	DOG LICENSES	60.00	876.00	700.00	(176.00)	125.1
	TOTAL LICENSES & PERMITS	38,239.18	73,993.25	73,429.00	(564.25)	100.8
	<u>CHARGES FOR SERVICE</u>					
110-340-4410	COPY, FAX, NOTARY & RESEARCH	50.25	1,103.65	100.00	(1,003.65)	1103.7
110-340-4413	LIBRARY MEMBERSHIPS	.00	.00	1,250.00	1,250.00	.0
110-340-4415	LIBRARY BUSINESS SERVICES	.00	.00	500.00	500.00	.0
110-340-4417	LIEN SEARCHES	40.00	580.00	350.00	(230.00)	165.7
110-340-4419	ELECTION FILING FEES	.00	.00	50.00	50.00	.0
110-340-4421	SDC/CET ADMIN FEE	664.04	3,213.86	2,200.00	(1,013.86)	146.1
110-340-4423	PAY STATION REVENUE	.00	208.75	100.00	(108.75)	208.8
	TOTAL CHARGES FOR SERVICE	754.29	5,106.26	4,550.00	(556.26)	112.2
	<u>SDC REVENUE</u>					
110-345-4511	PARKS REIMBURSEMENT SDC	94.00	376.00	387.00	11.00	97.2
	TOTAL SDC REVENUE	94.00	376.00	387.00	11.00	97.2
	<u>FINES & FORFEITURES</u>					
110-350-4625	MUNICIPAL COURT REVENUE	.00	2,823.91	2,942.00	118.09	96.0
	TOTAL FINES & FORFEITURES	.00	2,823.91	2,942.00	118.09	96.0
	<u>REIMBURSEMENT REVENUE</u>					
110-365-4752	REIMBURSEMENT REVENUE	.00	.00	5,000.00	5,000.00	.0
	TOTAL REIMBURSEMENT REVENUE	.00	.00	5,000.00	5,000.00	.0
	<u>OTHER REVENUE</u>					
110-370-4824	DONATIONS	.00	85.25	.00	(85.25)	.0
110-370-4825	LIBRARY DONATIONS	.00	.00	1,000.00	1,000.00	.0
	TOTAL OTHER REVENUE	.00	85.25	1,000.00	914.75	8.5

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4865	LIBRARY CAPITAL CAMPAIGN	1,100.00	6,100.00	.00	(6,100.00)	.0
	TOTAL FUNDRAISING & EVENT REVENUE	1,100.00	6,100.00	.00	(6,100.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
110-385-4895	MISCELLANEOUS REVENUE	.00	2,262.16	2,500.00	237.84	90.5
	TOTAL MISCELLANEOUS REVENUE	.00	2,262.16	2,500.00	237.84	90.5
	TOTAL FUND REVENUE	46,896.25	418,749.70	1,400,708.00	981,958.30	29.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,500.00	18,013.28	17,305.00	(708.28)	104.1
110-410-5114 CITY CLERK	440.48	5,495.51	5,153.00	(342.51)	106.7
110-410-5158 MAINTENANCE WORKER I	140.80	1,734.52	1,824.00	89.48	95.1
110-410-5220 OVERTIME	.00	32.39	193.00	160.61	16.8
110-410-5315 SOCIAL SECURITY/MEDICARE	159.23	1,933.69	2,195.00	261.31	88.1
110-410-5320 WORKER'S COMP	.66	188.97	179.00	(9.97)	105.6
110-410-5350 UNEMPLOYMENT	.00	.00	1,733.00	1,733.00	.0
110-410-5410 HEALTH INSURANCE	265.93	4,039.38	3,582.00	(457.38)	112.8
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	361.81	4,360.55	4,220.00	(140.55)	103.3
TOTAL PERSONAL SERVICES	2,868.91	35,798.29	36,384.00	585.71	98.4
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	5,235.00	4,419.00	(816.00)	118.5
110-410-6112 LEGAL SERVICES	.00	1,656.12	5,000.00	3,343.88	33.1
110-410-6114 FINANCIAL SERVICES	312.00	4,396.75	3,749.00	(647.75)	117.3
110-410-6122 IT SERVICES	1,005.67	11,494.36	5,753.00	(5,741.36)	199.8
110-410-6124 COPIER CONTRACT	147.98	2,013.21	2,000.00	(13.21)	100.7
110-410-6128 OTHER CONTRACT SERVICES	37.10	38,988.30	2,371.00	(36,617.30)	1644.4
110-410-6210 INSURANCE & BONDS	.00	5,968.33	6,115.00	146.67	97.6
110-410-6220 PUBLICATIONS, PRINTING & DUES	1,680.29	2,987.09	6,900.00	3,912.91	43.3
110-410-6222 NEWSLETTER EXPENDITURE	.00	.00	1,200.00	1,200.00	.0
110-410-6226 POSTAGE	101.35	432.50	750.00	317.50	57.7
110-410-6228 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	125.07	1,745.59	1,000.00	(745.59)	174.6
110-410-6234 GENERAL SUPPLIES	621.51	860.55	1,000.00	139.45	86.1
110-410-6238 BANK SERVICE CHARGES	59.88	793.58	1,000.00	206.42	79.4
110-410-6240 TRAVEL & TRAINING	.00	1,973.11	1,500.00	(473.11)	131.5
110-410-6290 MISCELLANEOUS	.00	329.70	500.00	170.30	65.9
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	29.26	100.00	70.74	29.3
110-410-6334 NON-CAPITALIZED ASSETS	.00	2,263.92	2,000.00	(263.92)	113.2
110-410-6420 WATER SERVICES	40.51	1,548.30	200.00	(1,348.30)	774.2
110-410-6425 SEWER SERVICES	90.40	1,082.16	150.00	(932.16)	721.4
110-410-6430 ELECTRICITY SERVICES	286.64	3,058.84	550.00	(2,508.84)	556.2
110-410-6435 INTERNET SERVICES	92.47	1,088.14	315.00	(773.14)	345.4
110-410-6440 TELEPHONE SERVICES	209.91	2,487.95	342.00	(2,145.95)	727.5
110-410-6445 REFUSE SERVICES	8.99	100.88	90.00	(10.88)	112.1
110-410-6510 COUNCIL EXPENDITURE	275.00	308.93	2,000.00	1,691.07	15.5
110-410-6512 STATE ETHICS COMMISSION	.00	548.87	600.00	51.13	91.5
110-410-6792 REIMBURSABLE EXPENDITURE	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	5,094.77	91,391.44	56,604.00	(34,787.44)	161.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	.00	.00	90,000.00	90,000.00	.0
110-410-8320 SOFTWARE	.00	5,925.15	.00	(5,925.15)	.0
110-410-8335 EQUIPMENT & FURNISHINGS	.00	6,776.50	.00	(6,776.50)	.0
TOTAL CAPITAL OUTLAY	.00	12,701.65	90,000.00	77,298.35	14.1
TOTAL ADMINISTRATION	7,963.68	139,891.38	182,988.00	43,096.62	76.5
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	375.00	4,503.28	4,328.00	(175.28)	104.1
110-420-5150 PUBLIC WORKS DIRECTOR	287.08	3,586.63	3,374.00	(212.63)	106.3
110-420-5152 UTILITY WORKER I	616.88	7,632.52	3,276.00	(4,356.52)	233.0
110-420-5154 UTILITY WORKER II	.00	.00	3,276.00	3,276.00	.0
110-420-5158 MAINTENANCE WORKER I	704.02	8,671.69	9,118.00	446.31	95.1
110-420-5220 OVERTIME	.00	257.02	1,351.00	1,093.98	19.0
110-420-5315 SOCIAL SECURITY/MEDICARE	151.70	1,885.86	2,217.00	331.14	85.1
110-420-5320 WORKER'S COMP	1.14	736.61	1,709.00	972.39	43.1
110-420-5350 UNEMPLOYMENT	.00	.00	1,861.00	1,861.00	.0
110-420-5410 HEALTH INSURANCE	299.96	4,452.50	4,316.00	(136.50)	103.2
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	344.87	4,085.46	4,262.00	176.54	95.9
TOTAL PERSONAL SERVICES	2,780.65	35,811.57	39,088.00	3,276.43	91.6
<u>MATERIALS & SERVICES</u>					
110-420-6128 OTHER CONTRACT SERVICES	.00	14,298.00	1,000.00	(13,298.00)	1429.8
110-420-6234 GENERAL SUPPLIES	496.65	5,047.57	2,000.00	(3,047.57)	252.4
110-420-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
110-420-6320 BUILDING REPAIR & MAINTENANCE	.00	967.55	2,500.00	1,532.45	38.7
110-420-6324 EQUIPMENT REPAIR & MAINTENANCE	227.01	560.80	1,000.00	439.20	56.1
110-420-6328 PROPERTY MAINTENANCE	.00	228.17	.00	(228.17)	.0
110-420-6330 OTHER REPAIR & MAINTENANCE	.00	5,548.86	5,000.00	(548.86)	111.0
110-420-6334 NON-CAPITALIZED ASSETS	.00	1,753.36	2,000.00	246.64	87.7
110-420-6339 MAINTENANCE - NELSON LAND DONA	.00	.00	500.00	500.00	.0
110-420-6420 WATER SERVICES	51.22	2,385.78	5,150.00	2,764.22	46.3
110-420-6425 SEWER SERVICES	120.54	1,442.96	1,439.00	(3.96)	100.3
110-420-6430 ELECTRICITY SERVICES	54.91	618.01	614.00	(4.01)	100.7
110-420-6445 REFUSE SERVICES	24.06	262.56	288.00	25.44	91.2
110-420-6710 GAS & OIL	77.18	1,888.38	812.00	(1,076.38)	232.6
TOTAL MATERIALS & SERVICES	1,051.57	35,002.00	22,803.00	(12,199.00)	153.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
110-420-8225	BUILDINGS & FACILITIES	1,584.00	1,584.00	.00	(1,584.00)	.0
110-420-8520	PARKS IMPROVEMENTS	4,212.25	27,740.65	790,000.00	762,259.35	3.5
	<u>TOTAL CAPITAL OUTLAY</u>	<u>5,796.25</u>	<u>29,324.65</u>	<u>790,000.00</u>	<u>760,675.35</u>	<u>3.7</u>
	 <u>TOTAL PARKS & RECREATION</u>	 <u>9,628.47</u>	 <u>100,138.22</u>	 <u>851,891.00</u>	 <u>751,752.78</u>	 <u>11.8</u>
	 <u>POLICE</u>					
	<u>MATERIALS & SERVICES</u>					
110-430-6118	POLICE SERVICES	2,343.60	28,123.20	30,561.00	2,437.80	92.0
110-430-6334	NON-CAPITALIZED ASSETS	.00	.00	5,000.00	5,000.00	.0
	<u>TOTAL MATERIALS & SERVICES</u>	<u>2,343.60</u>	<u>28,123.20</u>	<u>35,561.00</u>	<u>7,437.80</u>	<u>79.1</u>
	 <u>TOTAL POLICE</u>	 <u>2,343.60</u>	 <u>28,123.20</u>	 <u>35,561.00</u>	 <u>7,437.80</u>	 <u>79.1</u>
	 <u>COMMUNITY DEVELOPMENT</u>					
	<u>PERSONAL SERVICES</u>					
110-440-5110	CITY ADMINISTRATOR	375.00	4,503.28	4,325.00	(178.28)	104.1
110-440-5114	CITY CLERK	220.24	2,747.76	2,577.00	(170.76)	106.6
110-440-5220	OVERTIME	.00	16.20	97.00	80.80	16.7
110-440-5315	SOCIAL SECURITY/MEDICARE	45.56	556.14	628.00	71.86	88.6
110-440-5320	WORKER'S COMP	.18	62.48	14.00	(48.48)	446.3
110-440-5350	UNEMPLOYMENT	.00	.00	508.00	508.00	.0
110-440-5410	HEALTH INSURANCE	100.54	1,527.97	1,314.00	(213.97)	116.3
110-440-5450	PUBLIC EMPLOYEES RETIREMENT	102.62	1,252.79	1,207.00	(45.79)	103.8
	<u>TOTAL PERSONAL SERVICES</u>	<u>844.14</u>	<u>10,666.62</u>	<u>10,670.00</u>	<u>3.38</u>	<u>100.0</u>

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-440-6116 ENGINEERING SERVICES	.00	7,798.26	10,750.00	2,951.74	72.5
110-440-6128 OTHER CONTRACT SERVICES	.00	18,678.97	20,500.00	1,821.03	91.1
110-440-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	100.00	100.00	.0
110-440-6226 POSTAGE	20.00	45.00	250.00	205.00	18.0
110-440-6240 TRAVEL & TRAINING	.00	.00	500.00	500.00	.0
110-440-6290 MISCELLANEOUS	.00	.00	250.00	250.00	.0
110-440-6522 LAND USE & DEVELOPMENT COSTS	6,927.52	26,732.88	27,575.00	842.12	97.0
110-440-6524 BUILDING PERMIT COSTS	56.25	29,835.94	38,282.00	8,446.06	77.9
110-440-6525 ELECTRICAL PERMIT COSTS	942.56	5,405.33	6,900.00	1,494.67	78.3
TOTAL MATERIALS & SERVICES	7,946.33	88,496.38	105,107.00	16,610.62	84.2
TOTAL COMMUNITY DEVELOPMENT	8,790.47	99,163.00	115,777.00	16,614.00	85.7
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	.00	.00	11,700.00	11,700.00	.0
110-450-5158 MAINTENANCE WORKER I	140.80	1,734.52	.00	(1,734.52)	.0
110-450-5315 SOCIAL SECURITY/MEDICARE	10.77	132.72	1,049.00	916.28	12.7
110-450-5320 WORKER'S COMP	.11	91.62	50.00	(41.62)	183.2
110-450-5350 UNEMPLOYMENT	.00	.00	741.00	741.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	24.27	299.00	2,017.00	1,718.00	14.8
TOTAL PERSONAL SERVICES	175.95	2,257.86	15,557.00	13,299.14	14.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122 IT SERVICES	7.20	479.40	7,440.00	6,960.60	6.4
110-450-6128 OTHER CONTRACT SERVICES	.00	250.00	2,000.00	1,750.00	12.5
110-450-6226 POSTAGE	4.00	4.00	50.00	46.00	8.0
110-450-6230 OFFICE SUPPLIES/EQUIPMENT	.00	.00	500.00	500.00	.0
110-450-6234 GENERAL SUPPLIES	.00	.00	1,500.00	1,500.00	.0
110-450-6290 MISCELLANEOUS	.00	13.56	250.00	236.44	5.4
110-450-6320 BUILDING REPAIR & MAINTENANCE	.00	2,100.24	100.00	(2,000.24)	2100.2
110-450-6334 NON-CAPITALIZED ASSETS	.00	79.89	1,000.00	920.11	8.0
110-450-6420 WATER SERVICES	13.50	516.13	1,200.00	683.87	43.0
110-450-6425 SEWER SERVICES	30.14	360.80	732.00	371.20	49.3
110-450-6430 ELECTRICITY SERVICES	95.55	1,019.63	3,600.00	2,580.37	28.3
110-450-6435 INTERNET SERVICES	212.45	1,547.08	2,100.00	552.92	73.7
110-450-6440 TELEPHONE SERVICES	.00	.00	300.00	300.00	.0
110-450-6445 REFUSE SERVICES	8.99	100.88	600.00	499.12	16.8
110-450-6530 SUMMER READING PROGRAM	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	371.83	6,471.61	22,372.00	15,900.39	28.9
<u>CAPITAL OUTLAY</u>					
110-450-8225 BUILDINGS & FACILITIES	.00	.00	302,000.00	302,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	302,000.00	302,000.00	.0
TOTAL LIBRARY	547.78	8,729.47	339,929.00	331,199.53	2.6
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110 CITY ADMINISTRATOR	375.00	4,503.28	4,326.00	(177.28)	104.1
110-460-5150 PUBLIC WORKS DIRECTOR	287.08	3,586.63	3,374.00	(212.63)	106.3
110-460-5220 OVERTIME	.00	90.09	.00	(90.09)	.0
110-460-5315 SOCIAL SECURITY/MEDICARE	50.66	625.80	691.00	65.20	90.6
110-460-5320 WORKER'S COMP	.18	62.61	307.00	244.39	20.4
110-460-5350 UNEMPLOYMENT	.00	.00	573.00	573.00	.0
110-460-5410 HEALTH INSURANCE	100.03	1,484.47	1,439.00	(45.47)	103.2
110-460-5450 PUBLIC EMPLOYEES RETIREMENT	114.16	1,410.32	1,328.00	(82.32)	106.2
TOTAL PERSONAL SERVICES	927.11	11,763.20	12,038.00	274.80	97.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	1,018.60	2,965.14	2,500.00	(465.14)	118.6
110-460-6234 GENERAL SUPPLIES	.00	.00	100.00	100.00	.0
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	274.84	.00	(274.84)	.0
TOTAL MATERIALS & SERVICES	1,018.60	3,239.98	2,700.00	(539.98)	120.0

TOTAL CODE ENFORCEMENT	1,945.71	15,003.18	14,738.00	(265.18)	101.8
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TOURISM

MATERIALS & SERVICES

110-470-6128 OTHER CONTRACT SERVICES	.00	.00	1,000.00	1,000.00	.0
110-470-6224 MARKETING	.00	120.00	2,000.00	1,880.00	6.0
110-470-6226 POSTAGE	8.00	8.00	100.00	92.00	8.0
110-470-6290 MISCELLANEOUS	.00	.00	250.00	250.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	61.97	1,585.60	5,000.00	3,414.40	31.7
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,000.00	3,000.00	.0
110-470-6550 TOURISM FUNDED PROJECTS	.00	1,072.15	.00	(1,072.15)	.0
TOTAL MATERIALS & SERVICES	69.97	2,785.75	11,350.00	8,564.25	24.5

TOTAL TOURISM	69.97	2,785.75	11,350.00	8,564.25	24.5
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MUNICIPAL COURT

PERSONAL SERVICES

110-480-5110 CITY ADMINISTRATOR	375.00	4,503.28	4,325.00	(178.28)	104.1
110-480-5114 CITY CLERK	220.24	2,747.76	2,577.00	(170.76)	106.6
110-480-5220 OVERTIME	.00	16.20	97.00	80.80	16.7
110-480-5315 SOCIAL SECURITY/MEDICARE	45.56	556.14	628.00	71.86	88.6
110-480-5320 WORKER'S COMP	.18	62.48	14.00	(48.48)	446.3
110-480-5350 UNEMPLOYMENT	.00	.00	508.00	508.00	.0
110-480-5410 HEALTH INSURANCE	100.54	1,527.97	1,314.00	(213.97)	116.3
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	102.62	1,252.79	1,207.00	(45.79)	103.8
TOTAL PERSONAL SERVICES	844.14	10,666.62	10,670.00	3.38	100.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	.00	1,250.00	1,250.00	.0
110-480-6128 OTHER CONTRACT SERVICES	.00	823.89	1,500.00	676.11	54.9
110-480-6226 POSTAGE	4.00	29.00	50.00	21.00	58.0
110-480-6238 BANK SERVICE CHARGES	.00	.00	200.00	200.00	.0
110-480-6560 STATE ASSESSMENTS	.00	287.00	500.00	213.00	57.4
110-480-6565 COURT COLLECTION FEES	.00	127.63	.00	(127.63)	.0
TOTAL MATERIALS & SERVICES	4.00	1,267.52	3,500.00	2,232.48	36.2
TOTAL MUNICIPAL COURT	848.14	11,934.14	14,170.00	2,235.86	84.2
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	9,596.89	17,096.00	7,499.11	56.1
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	7,498.39	.00	(7,498.39)	.0
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	13,052.63	23,252.00	10,199.37	56.1
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	10,198.47	.00	(10,198.47)	.0
TOTAL DEBT SERVICES	.00	40,346.38	40,348.00	1.62	100.0
TOTAL DEBT SERVICE	.00	40,346.38	40,348.00	1.62	100.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9150 TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00	100.0
110-900-9590 CONTINGENCY	.00	.00	12,223.00	12,223.00	.0
110-900-9895 RESERVED FOR FUTURE USE - PARK	.00	.00	7,500.00	7,500.00	.0
TOTAL OTHER REQUIREMENTS	.00	6,000.00	25,723.00	19,723.00	23.3
TOTAL OTHER REQUIREMENTS	.00	6,000.00	25,723.00	19,723.00	23.3
TOTAL FUND EXPENDITURES	32,137.82	452,114.72	1,632,475.00	1,180,360.28	27.7
NET REVENUE OVER EXPENDITURES	14,758.43	(33,365.02)	(231,767.00)	(198,401.98)	(14.4)

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	61,143.41	
230-1115	CASH IN BANK - LGIP	88,990.67	
230-1510	ACCOUNTS RECEIVABLE	29,128.11	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	34,291.00	
230-1730	EQUIPMENT & FURNISHINGS	105,273.63	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,238,861.44	
230-1820	AD - BUILDINGS & FACILITIES	(17,891.52)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(71,429.93)	
230-1840	AD - VEHICLES & ROLLING STOCK	(13,373.12)	
230-1850	AD - INFRASTRUCTURE	(2,072,930.26)	
TOTAL ASSETS			2,497,309.09

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,320.48	
230-2210	PAYROLL TAXES PAYABLE	1,312.23	
230-2245	HEALTH INSURANCE PAYABLE	2,148.41	
230-2250	RETIREMENT PAYABLE	1,059.07	
230-2520	UTILITY DEPOSITS	35,860.00	
230-2750	LONG TERM DEBT	940,161.58	
TOTAL LIABILITIES			983,861.77

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	140,327.53	
230-3275	GASB - FIXED ASSETS	2,318,046.90	
230-3277	GASB - LONG TERM DEBT	(940,161.58)	
REVENUE OVER EXPENDITURES - YTD		(4,765.53)	
BALANCE - CURRENT DATE		(4,765.53)	
TOTAL FUND EQUITY			1,513,447.32
TOTAL LIABILITIES AND EQUITY			2,497,309.09

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
230-315-4125	INTEREST EARNED	96.14	1,977.96	2,902.00	924.04	68.2
	TOTAL INVESTMENT EARNINGS	96.14	1,977.96	2,902.00	924.04	68.2
	<u>LICENSES & PERMITS</u>					
230-335-4370	WATER/SEWER CONNECTION PERMIT	500.00	1,250.00	2,000.00	750.00	62.5
	TOTAL LICENSES & PERMITS	500.00	1,250.00	2,000.00	750.00	62.5
	<u>CHARGES FOR SERVICE</u>					
230-340-4425	WATER/SEWER SALES	24,463.19	343,653.17	333,048.00	(10,605.17)	103.2
230-340-4426	BULK WATER SALES	.00	.00	500.00	500.00	.0
230-340-4430	WATER/SEWER CONNECTION FEES	.00	.00	2,000.00	2,000.00	.0
230-340-4435	FIRE HYDRANT FEE	309.66	4,244.56	4,337.00	92.44	97.9
230-340-4450	WATER/SEWER PENALTIES	27.50	2,269.06	.00	(2,269.06)	.0
	TOTAL CHARGES FOR SERVICE	24,800.35	350,166.79	339,885.00	(10,281.79)	103.0
	<u>SDC REVENUE</u>					
230-345-4531	WATER REIMBURSEMENT SDC	1,490.00	7,822.50	8,568.00	745.50	91.3
	TOTAL SDC REVENUE	1,490.00	7,822.50	8,568.00	745.50	91.3
	<u>LOAN PAYMENTS & PROCEEDS</u>					
230-360-4225	LOAN PROCEEDS	.00	.00	175,000.00	175,000.00	.0
	TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	175,000.00	175,000.00	.0
	<u>OTHER REVENUE</u>					
230-370-4849	CAPITAL ASSET DISPOSAL	.00	800.00	.00	(800.00)	.0
	TOTAL OTHER REVENUE	.00	800.00	.00	(800.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
230-385-4895	MISCELLANEOUS REVENUE	.00	205.25	5,000.00	4,794.75	4.1
	TOTAL MISCELLANEOUS REVENUE	.00	205.25	5,000.00	4,794.75	4.1

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	26,886.49	362,222.50	533,355.00	171,132.50	67.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,062.50	24,768.28	23,796.00	(972.28)	104.1
230-490-5114	CITY CLERK	1,761.92	21,982.05	20,613.00	(1,369.05)	106.6
230-490-5150	PUBLIC WORKS DIRECTOR	2,440.18	30,486.34	28,680.00	(1,806.34)	106.3
230-490-5152	UTILITY WORKER I	2,621.74	32,438.25	13,923.00	(18,515.25)	233.0
230-490-5154	UTILITY WORKER II	.00	.00	13,923.00	13,923.00	.0
230-490-5158	MAINTENANCE WORKER I	211.20	2,601.56	2,735.00	133.44	95.1
230-490-5220	OVERTIME	.00	1,604.66	6,516.00	4,911.34	24.6
230-490-5315	SOCIAL SECURITY/MEDICARE	695.98	8,711.93	9,882.00	1,170.07	88.2
230-490-5320	WORKER'S COMP	3.82	3,572.82	5,934.00	2,361.18	60.2
230-490-5350	UNEMPLOYMENT	.00	.00	8,736.00	8,736.00	.0
230-490-5410	HEALTH INSURANCE	2,147.09	32,045.32	29,720.00	(2,325.32)	107.8
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	1,571.48	18,924.21	18,996.00	71.79	99.6
	TOTAL PERSONAL SERVICES	13,515.91	177,135.42	183,454.00	6,318.58	96.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110 AUDITING	.00	3,975.00	4,419.00	444.00	90.0
230-490-6112 LEGAL SERVICES	.00	.00	500.00	500.00	.0
230-490-6114 FINANCIAL SERVICES	312.00	5,656.75	3,749.00	(1,907.75)	150.9
230-490-6116 ENGINEERING SERVICES	.00	3,820.36	80,000.00	76,179.64	4.8
230-490-6122 IT SERVICES	321.00	3,828.30	5,381.00	1,552.70	71.1
230-490-6128 OTHER CONTRACT SERVICES	74.20	852.60	2,000.00	1,147.40	42.6
230-490-6210 INSURANCE & BONDS	.00	5,968.33	6,115.00	146.67	97.6
230-490-6220 PUBLICATIONS, PRINTING & DUES	900.00	1,204.84	1,000.00	(204.84)	120.5
230-490-6226 POSTAGE	152.00	1,402.00	1,707.00	305.00	82.1
230-490-6230 OFFICE SUPPLIES/EQUIPMENT	.00	475.25	1,281.00	805.75	37.1
230-490-6234 GENERAL SUPPLIES	50.24	6,385.49	2,699.00	(3,686.49)	236.6
230-490-6238 BANK SERVICE CHARGES	220.10	3,384.73	2,825.00	(559.73)	119.8
230-490-6240 TRAVEL & TRAINING	102.00	721.00	1,500.00	779.00	48.1
230-490-6290 MISCELLANEOUS	.00	129.98	1,500.00	1,370.02	8.7
230-490-6320 BUILDING REPAIR & MAINTENANCE	45.64	1,306.56	2,500.00	1,193.44	52.3
230-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	1,796.34	1,000.00	(796.34)	179.6
230-490-6330 OTHER REPAIR & MAINTENANCE	885.00	10,570.95	15,329.00	4,758.05	69.0
230-490-6334 NON-CAPITALIZED ASSETS	.00	4,307.63	1,500.00	(2,807.63)	287.2
230-490-6420 WATER SERVICES	83.54	598.31	1,697.00	1,098.69	35.3
230-490-6425 SEWER SERVICES	60.27	721.48	723.00	1.52	99.8
230-490-6430 ELECTRICITY SERVICES	1,211.01	16,680.52	19,254.00	2,573.48	86.6
230-490-6435 INTERNET SERVICES	70.00	840.00	865.00	25.00	97.1
230-490-6440 TELEPHONE SERVICES	258.45	3,073.23	3,886.00	812.77	79.1
230-490-6445 REFUSE SERVICES	20.48	268.26	233.00	(35.26)	115.1
230-490-6710 GAS & OIL	.00	545.64	1,602.00	1,056.36	34.1
230-490-6712 OPERATIONS & SUPPLIES	.00	2,047.98	.00	(2,047.98)	.0
230-490-6750 CHEMICALS & LAB SUPPLIES	1,813.66	17,730.03	21,349.00	3,618.97	83.1
230-490-6755 WATER/SEWER ANALYSIS	264.60	3,550.00	2,842.00	(708.00)	124.9
230-490-6758 WATER/SEWER CONNECTION EXPENDI	.00	2,157.97	.00	(2,157.97)	.0
TOTAL MATERIALS & SERVICES	6,844.19	103,999.53	187,456.00	83,456.47	55.5
TOTAL NON-DEPARTMENTAL	20,360.10	281,134.95	370,910.00	89,775.05	75.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8225 BUILDINGS & FACILITIES	1,584.00	1,584.00	.00	(1,584.00)	.0
230-700-8320 SOFTWARE	.00	5,925.15	.00	(5,925.15)	.0
230-700-8335 EQUIPMENT & FURNISHINGS	.00	2,710.60	.00	(2,710.60)	.0
230-700-8540 WATER SYSTEMS IMPROVEMTS	1,615.50	1,615.50	175,000.00	173,384.50	.9
TOTAL CAPITAL OUTLAY	3,199.50	11,835.25	175,000.00	163,164.75	6.8
TOTAL CAPITAL OUTLAY	3,199.50	11,835.25	175,000.00	163,164.75	6.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>						
<u>DEBT SERVICES</u>						
230-800-7110	LOAN PRINCIPAL	.00	15,794.15	15,794.00	(.15)	100.0
230-800-7111	LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	1,367.00	1,367.00	.0
230-800-7122	LOAN PRINCIPAL - SPWF	.00	4,265.31	4,265.00	(.31)	100.0
230-800-7124	LOAN PRINCIPAL - RD	.00	16,093.51	16,093.00	(.51)	100.0
230-800-7510	LOAN INTEREST	.00	1,483.18	1,483.00	(.18)	100.0
230-800-7511	LOAN INTEREST - LIBRARY/CITY	.00	.00	1,860.00	1,860.00	.0
230-800-7522	LOAN INTEREST - SPWF	.00	3,157.19	3,157.00	(.19)	100.0
230-800-7524	LOAN INTEREST - RD	.00	23,286.49	23,292.00	5.51	100.0
TOTAL DEBT SERVICES		.00	64,079.83	67,311.00	3,231.17	95.2
TOTAL DEBT SERVICE		.00	64,079.83	67,311.00	3,231.17	95.2
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
230-900-9120	TRANSFER TO WATER RESERVE FUND	.00	3,938.00	3,938.00	.00	100.0
230-900-9150	TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00	100.0
230-900-9590	CONTINGENCY	.00	.00	55,311.00	55,311.00	.0
TOTAL OTHER REQUIREMENTS		.00	9,938.00	65,249.00	55,311.00	15.2
TOTAL OTHER REQUIREMENTS		.00	9,938.00	65,249.00	55,311.00	15.2
TOTAL FUND EXPENDITURES		23,559.60	366,988.03	678,470.00	311,481.97	54.1
NET REVENUE OVER EXPENDITURES		3,326.89	(4,765.53)	(145,115.00)	(140,349.47)	(3.3)

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	64,233.08	
240-1115	CASH IN BANK - LGIP	86,729.59	
240-1510	ACCOUNTS RECEIVABLE	35,292.87	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	81,869.40	
240-1730	EQUIPMENT & FURNISHINGS	33,629.38	
240-1740	VEHICLES & ROLLING STOCK	34,063.50	
240-1750	INFRASTRUCTURE	4,708,963.28	
240-1820	AD - BUILDINGS & FACILITIES	(37,397.52)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(17,521.06)	
240-1840	AD - VEHICLES & ROLLING STOCK	(13,372.98)	
240-1850	AD - INFRASTRUCTURE	(2,689,427.31)	
TOTAL ASSETS			2,298,062.23

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,320.60	
240-2210	PAYROLL TAXES PAYABLE	1,312.10	
240-2245	HEALTH INSURANCE PAYABLE	2,148.39	
240-2250	RETIREMENT PAYABLE	1,059.02	
240-2750	LONG TERM DEBT	605,695.56	
TOTAL LIABILITIES			613,535.67

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	176,147.72	
240-3275	GASB - FIXED ASSETS	2,111,806.69	
240-3277	GASB - LONG TERM DEBT	(605,695.56)	
REVENUE OVER EXPENDITURES - YTD		2,267.71	
BALANCE - CURRENT DATE		2,267.71	
TOTAL FUND EQUITY			1,684,526.56
TOTAL LIABILITIES AND EQUITY			2,298,062.23

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
240-315-4125	INTEREST EARNED	93.74	1,899.15	3,640.00	1,740.85	52.2
	TOTAL INVESTMENT EARNINGS	93.74	1,899.15	3,640.00	1,740.85	52.2
	<u>LICENSES & PERMITS</u>					
240-335-4370	WATER/SEWER CONNECTION PERMIT	230.00	805.00	920.00	115.00	87.5
	TOTAL LICENSES & PERMITS	230.00	805.00	920.00	115.00	87.5
	<u>CHARGES FOR SERVICE</u>					
240-340-4425	WATER/SEWER SALES	31,031.00	396,537.09	394,156.00	(2,381.09)	100.6
240-340-4450	WATER/SEWER PENALTIES	27.50	2,076.12	.00	(2,076.12)	.0
	TOTAL CHARGES FOR SERVICE	31,058.50	398,613.21	394,156.00	(4,457.21)	101.1
	<u>SDC REVENUE</u>					
240-345-4541	SEWER REIMBURSEMENT SDC	1,236.00	5,240.64	4,944.00	(296.64)	106.0
	TOTAL SDC REVENUE	1,236.00	5,240.64	4,944.00	(296.64)	106.0
	<u>MISCELLANEOUS REVENUE</u>					
240-385-4895	MISCELLANEOUS REVENUE	.00	115.97	4,500.00	4,384.03	2.6
	TOTAL MISCELLANEOUS REVENUE	.00	115.97	4,500.00	4,384.03	2.6
	<u>TRANSFERS IN</u>					
240-390-4955	TRANSFER FROM DEBT RESERVE FUN	.00	12,858.05	12,724.00	(134.05)	101.1
	TOTAL TRANSFERS IN	.00	12,858.05	12,724.00	(134.05)	101.1
	TOTAL FUND REVENUE	32,618.24	419,532.02	420,884.00	1,351.98	99.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>NON-DEPARTMENTAL</u>						
<u>PERSONAL SERVICES</u>						
240-490-5110	CITY ADMINISTRATOR	2,062.50	24,768.75	23,796.00	(972.75)	104.1
240-490-5114	CITY CLERK	1,761.90	21,981.80	20,613.00	(1,368.80)	106.6
240-490-5150	PUBLIC WORKS DIRECTOR	2,440.16	30,486.10	28,680.00	(1,806.10)	106.3
240-490-5152	UTILITY WORKER I	2,621.70	32,437.82	13,923.00	(18,514.82)	233.0
240-490-5154	UTILITY WORKER II	.00	.00	13,923.00	13,923.00	.0
240-490-5158	MAINTENANCE WORKER I	211.20	2,601.56	2,735.00	133.44	95.1
240-490-5220	OVERTIME	.00	1,604.60	6,516.00	4,911.40	24.6
240-490-5315	SOCIAL SECURITY/MEDICARE	695.94	8,711.57	9,882.00	1,170.43	88.2
240-490-5320	WORKER'S COMP	3.84	3,572.91	5,934.00	2,361.09	60.2
240-490-5350	UNEMPLOYMENT	.00	.00	8,736.00	8,736.00	.0
240-490-5410	HEALTH INSURANCE	2,147.05	32,044.95	29,720.00	(2,324.95)	107.8
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	1,571.43	18,924.04	18,996.00	71.96	99.6
	TOTAL PERSONAL SERVICES	<u>13,515.72</u>	<u>177,134.10</u>	<u>183,454.00</u>	<u>6,319.90</u>	<u>96.6</u>

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110 AUDITING	.00	5,235.00	4,419.00	(816.00)	118.5
240-490-6112 LEGAL SERVICES	.00	.00	500.00	500.00	.0
240-490-6114 FINANCIAL SERVICES	312.00	4,396.75	3,749.00	(647.75)	117.3
240-490-6116 ENGINEERING SERVICES	.00	3,435.40	100,000.00	96,564.60	3.4
240-490-6122 IT SERVICES	321.00	4,069.77	3,881.00	(188.77)	104.9
240-490-6128 OTHER CONTRACT SERVICES	374.20	4,452.60	3,600.00	(852.60)	123.7
240-490-6210 INSURANCE & BONDS	.00	5,968.33	6,115.00	146.67	97.6
240-490-6220 PUBLICATIONS, PRINTING & DUES	.00	229.84	600.00	370.16	38.3
240-490-6226 POSTAGE	152.00	1,402.00	2,000.00	598.00	70.1
240-490-6230 OFFICE SUPPLIES/EQUIPMENT	.00	264.28	500.00	235.72	52.9
240-490-6234 GENERAL SUPPLIES	50.24	2,766.36	2,000.00	(766.36)	138.3
240-490-6238 BANK SERVICE CHARGES	220.10	3,384.72	1,498.00	(1,886.72)	226.0
240-490-6240 TRAVEL & TRAINING	.00	1,590.33	1,500.00	(90.33)	106.0
240-490-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
240-490-6320 BUILDING REPAIR & MAINTENANCE	.00	1,640.58	1,000.00	(640.58)	164.1
240-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	3,134.94	5,000.00	1,865.06	62.7
240-490-6330 OTHER REPAIR & MAINTENANCE	358.37	16,507.26	12,500.00	(4,007.26)	132.1
240-490-6334 NON-CAPITALIZED ASSETS	.00	1,611.70	1,000.00	(611.70)	161.2
240-490-6420 WATER SERVICES	427.08	22,864.73	11,457.00	(11,407.73)	199.6
240-490-6425 SEWER SERVICES	542.43	6,629.22	6,620.00	(9.22)	100.1
240-490-6430 ELECTRICITY SERVICES	2,396.65	18,990.68	25,068.00	6,077.32	75.8
240-490-6435 INTERNET SERVICES	71.97	710.74	.00	(710.74)	.0
240-490-6440 TELEPHONE SERVICES	146.71	1,730.88	1,518.00	(212.88)	114.0
240-490-6445 REFUSE SERVICES	20.48	324.63	238.00	(86.63)	136.4
240-490-6520 PERMITS	.00	2,894.00	3,100.00	206.00	93.4
240-490-6710 GAS & OIL	.00	1,379.71	1,457.00	77.29	94.7
240-490-6750 CHEMICALS & LAB SUPPLIES	1,475.63	11,539.51	14,700.00	3,160.49	78.5
240-490-6755 WATER/SEWER ANALYSIS	1,279.80	11,230.20	10,483.00	(747.20)	107.1
240-490-6758 WATER/SEWER CONNECTION EXPENDI	.00	193.97	.00	(193.97)	.0
TOTAL MATERIALS & SERVICES	8,148.66	138,578.13	225,003.00	86,424.87	61.6
TOTAL NON-DEPARTMENTAL	21,664.38	315,712.23	408,457.00	92,744.77	77.3
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225 BUILDINGS & FACILITIES	1,584.00	7,245.00	.00	(7,245.00)	.0
240-700-8320 SOFTWARE	.00	5,925.15	.00	(5,925.15)	.0
240-700-8335 EQUIPMENT & FURNISHINGS	.00	29,574.52	42,000.00	12,425.48	70.4
TOTAL CAPITAL OUTLAY	1,584.00	42,744.67	42,000.00	(744.67)	101.8
TOTAL CAPITAL OUTLAY	1,584.00	42,744.67	42,000.00	(744.67)	101.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL	.00	18,313.00	18,313.00	.00	100.0
240-800-7111	LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	1,367.00	1,367.00	.0
240-800-7122	LOAN PRINCIPAL - SPWF	.00	4,265.31	4,056.00	(209.31)	105.2
240-800-7124	LOAN PRINCIPAL - RD	.00	6,434.38	6,263.00	(171.38)	102.7
240-800-7510	LOAN INTEREST	.00	9,752.91	9,573.00	(179.91)	101.9
240-800-7511	LOAN INTEREST - LIBRARY/CITY	.00	.00	1,860.00	1,860.00	.0
240-800-7522	LOAN INTEREST - SPWF	.00	3,157.19	3,367.00	209.81	93.8
240-800-7524	LOAN INTEREST - RD	.00	9,309.62	9,487.00	177.38	98.1
	TOTAL DEBT SERVICES	.00	51,232.41	54,286.00	3,053.59	94.4
	TOTAL DEBT SERVICE	.00	51,232.41	54,286.00	3,053.59	94.4
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
240-900-9121	TRANSFER TO SEWER RESERVE FUND	.00	1,575.00	1,575.00	.00	100.0
240-900-9150	TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00	100.0
240-900-9590	CONTINGENCY	.00	.00	90,595.00	90,595.00	.0
	TOTAL OTHER REQUIREMENTS	.00	7,575.00	98,170.00	90,595.00	7.7
	TOTAL OTHER REQUIREMENTS	.00	7,575.00	98,170.00	90,595.00	7.7
	TOTAL FUND EXPENDITURES	23,248.38	417,264.31	602,913.00	185,648.69	69.2
	NET REVENUE OVER EXPENDITURES	9,369.86	2,267.71	(182,029.00)	(184,296.71)	1.3

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	35,412.07	
312-1115	CASH IN BANK - LGIP	33,492.13	
312-1730	EQUIPMENT & FURNISHINGS	4,526.20	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	1,248,212.00	
312-1830	AD - EQUIPMENT & FURNISHINGS	(226.31)	
312-1840	AD - VEHICLES & ROLLING STOCK	(564.99)	
312-1850	AD - INFRASTRUCTURE	(345,520.97)	
	TOTAL ASSETS		986,629.96

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	343.88	
312-2210	PAYROLL TAXES PAYABLE	149.36	
312-2245	HEALTH INSURANCE PAYABLE	200.09	
312-2250	RETIREMENT PAYABLE	112.74	
	TOTAL LIABILITIES		806.07

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	90,839.13	
312-3275	GASB - FIXED ASSETS	917,725.76	
	REVENUE OVER EXPENDITURES - YTD	(22,741.00)	
	BALANCE - CURRENT DATE	(22,741.00)	
	TOTAL FUND EQUITY		985,823.89
	TOTAL LIABILITIES AND EQUITY		986,629.96

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
312-315-4125	INTEREST EARNED	36.51	1,423.66	2,045.00	621.34	69.6
	TOTAL INVESTMENT EARNINGS	36.51	1,423.66	2,045.00	621.34	69.6
	<u>INTERGOVERNMENTAL</u>					
312-320-4142	STATE DISTRIBUTIONS	4,329.66	76,642.87	79,288.00	2,645.13	96.7
	TOTAL INTERGOVERNMENTAL	4,329.66	76,642.87	79,288.00	2,645.13	96.7
	<u>GRANT REVENUES</u>					
312-325-4151	GRANT REVENUE	.00	.00	150,000.00	150,000.00	.0
	TOTAL GRANT REVENUES	.00	.00	150,000.00	150,000.00	.0
	<u>SDC REVENUE</u>					
312-345-4513	TRANSPORTATION REIMBURSEMENT S	208.00	1,768.00	1,605.00	(163.00)	110.2
	TOTAL SDC REVENUE	208.00	1,768.00	1,605.00	(163.00)	110.2
	<u>LOAN PAYMENTS & PROCEEDS</u>					
312-360-4225	LOAN PROCEEDS	.00	.00	268,042.00	268,042.00	.0
	TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	268,042.00	268,042.00	.0
	TOTAL FUND REVENUE	4,574.17	79,834.53	500,980.00	421,145.47	15.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	375.00	4,503.28	4,326.00	(177.28)	104.1
312-490-5150 PUBLIC WORKS DIRECTOR	287.08	3,586.63	3,374.00	(212.63)	106.3
312-490-5152 UTILITY WORKER I	308.44	3,816.28	1,638.00	(2,178.28)	233.0
312-490-5154 UTILITY WORKER II	.00	.00	1,638.00	1,638.00	.0
312-490-5220 OVERTIME	.00	173.54	676.00	502.46	25.7
312-490-5315 SOCIAL SECURITY/MEDICARE	74.18	923.83	1,045.00	121.17	88.4
312-490-5320 WORKER'S COMP	.34	818.20	673.00	(145.20)	121.6
312-490-5350 UNEMPLOYMENT	.00	.00	913.00	913.00	.0
312-490-5410 HEALTH INSURANCE	199.94	2,968.06	2,877.00	(91.06)	103.2
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	170.25	2,001.49	2,009.00	7.51	99.6
TOTAL PERSONAL SERVICES	1,415.23	18,791.31	19,169.00	377.69	98.0
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	1,745.00	1,473.00	(272.00)	118.5
312-490-6114 FINANCIAL SERVICES	104.00	1,465.58	1,250.00	(215.58)	117.3
312-490-6116 ENGINEERING SERVICES	.00	10,224.10	1,000.00	(9,224.10)	1022.4
312-490-6122 IT SERVICES	102.20	1,295.30	1,342.00	46.70	96.5
312-490-6128 OTHER CONTRACT SERVICES	997.81	4,573.89	12,772.00	8,198.11	35.8
312-490-6210 INSURANCE & BONDS	.00	1,989.44	2,038.00	48.56	97.6
312-490-6234 GENERAL SUPPLIES	.00	269.88	150.00	(119.88)	179.9
312-490-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
312-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	133.73	500.00	366.27	26.8
312-490-6330 OTHER REPAIR & MAINTENANCE	14.29	664.29	10,000.00	9,335.71	6.6
312-490-6334 NON-CAPITALIZED ASSETS	.00	4,998.00	500.00	(4,498.00)	999.6
312-490-6430 ELECTRICITY SERVICES	1,164.32	12,363.04	20,363.00	7,999.96	60.7
312-490-6720 STORM DRAIN MAINTENANCE	.00	2,304.20	.00	(2,304.20)	.0
312-490-6724 STREET SIGNS	.00	4,230.20	500.00	(3,730.20)	846.0
TOTAL MATERIALS & SERVICES	2,382.62	46,256.65	52,388.00	6,131.35	88.3
TOTAL NON-DEPARTMENTAL	3,797.85	65,047.96	71,557.00	6,509.04	90.9
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
312-700-8225	BUILDINGS & FACILITIES	528.00	528.00	.00	(528.00)	.0
312-700-8320	SOFTWARE	.00	179.55	.00	(179.55)	.0
312-700-8335	EQUIPMENT & FURNISHINGS	.00	1,355.30	.00	(1,355.30)	.0
312-700-8530	STREET IMPROVEMENTS	1,628.00	31,464.72	438,042.00	406,577.28	7.2
	TOTAL CAPITAL OUTLAY	2,156.00	33,527.57	438,042.00	404,514.43	7.7
	TOTAL CAPITAL OUTLAY	2,156.00	33,527.57	438,042.00	404,514.43	7.7
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
312-800-7111	LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	683.00	683.00	.0
312-800-7511	LOAN INTEREST - LIBRARY/CITY	.00	.00	930.00	930.00	.0
	TOTAL DEBT SERVICES	.00	.00	1,613.00	1,613.00	.0
	TOTAL DEBT SERVICE	.00	.00	1,613.00	1,613.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
312-900-9150	TRANSFER TO EQUIPMENT FUND	.00	4,000.00	4,000.00	.00	100.0
312-900-9590	CONTINGENCY	.00	.00	85,427.00	85,427.00	.0
	TOTAL OTHER REQUIREMENTS	.00	4,000.00	89,427.00	85,427.00	4.5
	TOTAL OTHER REQUIREMENTS	.00	4,000.00	89,427.00	85,427.00	4.5
	TOTAL FUND EXPENDITURES	5,953.85	102,575.53	600,639.00	498,063.47	17.1
	NET REVENUE OVER EXPENDITURES	(1,379.68)	(22,741.00)	(99,659.00)	(76,918.00)	(22.8)

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH	12,509.56	
	TOTAL ASSETS		12,509.56

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE	16,392.43	
	REVENUE OVER EXPENDITURES - YTD	(3,882.87)	
	BALANCE - CURRENT DATE	(3,882.87)	
	TOTAL FUND EQUITY		12,509.56
	TOTAL LIABILITIES AND EQUITY		12,509.56

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

BLACKBERRY JAM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
314-315-4125	INTEREST EARNED	.31	7.48	291.00	283.52	2.6
	TOTAL INVESTMENT EARNINGS	.31	7.48	291.00	283.52	2.6
	<u>OTHER REVENUE</u>					
314-370-4824	BBJ DONATIONS	.00	280.00	.00	(280.00)	.0
	TOTAL OTHER REVENUE	.00	280.00	.00	(280.00)	.0
	<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861	CRAFT/COMMERCIAL BOOTH SALES	.00	1,675.00	3,000.00	1,325.00	55.8
314-380-4862	FOOD BOOTH SALES	.00	590.00	1,200.00	610.00	49.2
314-380-4863	BEER GARDEN	.00	.00	3,000.00	3,000.00	.0
314-380-4864	JAM SALES	5.00	1,590.00	1,500.00	(90.00)	106.0
314-380-4866	QUILT RAFFLE SALES	.00	3,373.00	4,000.00	627.00	84.3
314-380-4868	PROGRAM AD SALES	.00	1,545.00	2,750.00	1,205.00	56.2
314-380-4870	SPONSORSHIP REVENUE	.00	750.00	4,000.00	3,250.00	18.8
314-380-4876	5K RACE REVENUE	.00	.00	1,100.00	1,100.00	.0
314-380-4878	CAR SHOW REVENUE	.00	3,445.00	3,500.00	55.00	98.4
314-380-4880	FISHING DERBY REVENUE	.00	200.00	440.00	240.00	45.5
314-380-4882	HORSESHOE TOURNEY REVENUE	.00	145.00	100.00	(45.00)	145.0
314-380-4884	KIDZ KORNER REVENUE	.00	726.35	1,000.00	273.65	72.6
314-380-4886	PIE EATING CONTEST REVENUE	.00	124.00	100.00	(24.00)	124.0
	TOTAL FUNDRAISING & EVENT REVENUE	5.00	14,163.35	25,690.00	11,526.65	55.1
	<u>MISCELLANEOUS REVENUE</u>					
314-385-4895	MISCELLANEOUS REVENUE	.00	101.00	500.00	399.00	20.2
	TOTAL MISCELLANEOUS REVENUE	.00	101.00	500.00	399.00	20.2
	TOTAL FUND REVENUE	5.31	14,551.83	26,481.00	11,929.17	55.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118 POLICE SERVICES	.00	1,220.00	1,500.00	280.00	81.3
314-490-6122 IT SERVICES	30.10	442.03	450.00	7.97	98.2
314-490-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	1,200.00	1,200.00	.0
314-490-6224 FESTIVAL ADVERTISEMENT	.00	1,376.27	1,500.00	123.73	91.8
314-490-6226 POSTAGE	.00	.00	50.00	50.00	.0
314-490-6238 BANK SERVICE CHARGES	.00	25.92	.00 (	25.92)	.0
314-490-6290 MISCELLANEOUS	.00	2,289.54	2,000.00 (	289.54)	114.5
314-490-6440 TELEPHONE SERVICES	.00	.00	200.00	200.00	.0
314-490-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
314-490-6705 RENT	80.00	995.00	1,000.00	5.00	99.5
314-490-6810 CRAFT/COMMERCIAL BOOTH EXP	.00	37.85	750.00	712.15	5.1
314-490-6812 FOOD BOOTH EXP	.00	150.00	100.00 (	50.00)	150.0
314-490-6813 BEER GARDEN	.00	.00	1,500.00	1,500.00	.0
314-490-6814 JAM SALES EXP	.00	486.00	750.00	264.00	64.8
314-490-6816 QUILT RAFFLE	.00	3,039.95	4,000.00	960.05	76.0
314-490-6850 5K RACE EXP	.00	.00	600.00	600.00	.0
314-490-6852 CAR SHOW EXP	.00	3,748.42	4,000.00	251.58	93.7
314-490-6854 FISHING DERBY EXP	.00	200.00	440.00	240.00	45.5
314-490-6856 HORSESHOE TOURNEY EXP	.00	.00	50.00	50.00	.0
314-490-6858 KIDZ KORNER EXP	.00	380.00	1,000.00	620.00	38.0
314-490-6860 PIE EATING CONTEST EXP	.00	283.72	200.00 (	83.72)	141.9
314-490-6862 RC FLYERS EXP	.00	.00	100.00	100.00	.0
314-490-6864 ENTERTAINMENT EXP	.00	3,760.00	4,000.00	240.00	94.0
TOTAL MATERIALS & SERVICES	110.10	18,434.70	26,390.00	7,955.30	69.9
TOTAL NON-DEPARTMENTAL	110.10	18,434.70	26,390.00	7,955.30	69.9
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9590 CONTINGENCY	.00	.00	14,613.00	14,613.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	14,613.00	14,613.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	14,613.00	14,613.00	.0
TOTAL FUND EXPENDITURES	110.10	18,434.70	41,003.00	22,568.30	45.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(104.79)	(3,882.87)	(14,522.00)	(10,639.13)	(26.7)

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	7,086.74	
410-1115	CASH IN BANK - LGIP	47,272.60	
	TOTAL ASSETS		54,359.34

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	45,622.34	
	REVENUE OVER EXPENDITURES - YTD	8,737.00	
	BALANCE - CURRENT DATE	8,737.00	
	TOTAL FUND EQUITY		54,359.34
	TOTAL LIABILITIES AND EQUITY		54,359.34

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
410-315-4125	INTEREST EARNED	50.43	857.00	1,163.00	306.00	73.7
	TOTAL INVESTMENT EARNINGS	50.43	857.00	1,163.00	306.00	73.7
	<u>SDC REVENUE</u>					
410-345-4510	PARK SDC FEES	1,970.00	7,880.00	7,880.00	.00	100.0
	TOTAL SDC REVENUE	1,970.00	7,880.00	7,880.00	.00	100.0
	TOTAL FUND REVENUE	2,020.43	8,737.00	9,043.00	306.00	96.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
410-490-6714	MATERIALS & SERVICES	.00	.00	10,000.00	10,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	10,000.00	10,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	10,000.00	10,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
410-700-8520	PARKS IMPROVEMENTS	.00	.00	45,556.00	45,556.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	45,556.00	45,556.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	45,556.00	45,556.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	55,556.00	55,556.00	.0
	 NET REVENUE OVER EXPENDITURES	2,020.43	8,737.00	(46,513.00)	(55,250.00)	18.8

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	6,505.82	
412-1115	CASH IN BANK - LGIP	40,824.20	
	TOTAL ASSETS		47,330.02

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	36,616.57	
	REVENUE OVER EXPENDITURES - YTD	10,713.45	
	BALANCE - CURRENT DATE	10,713.45	
	TOTAL FUND EQUITY		47,330.02
	TOTAL LIABILITIES AND EQUITY		47,330.02

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
412-315-4125	INTEREST EARNED	43.57	649.45	712.00	62.55	91.2
	TOTAL INVESTMENT EARNINGS	43.57	649.45	712.00	62.55	91.2
	<u>SDC REVENUE</u>					
412-345-4512	TRANSPORTATION SDC	1,184.00	10,064.00	4,736.00	(5,328.00)	212.5
	TOTAL SDC REVENUE	1,184.00	10,064.00	4,736.00	(5,328.00)	212.5
	TOTAL FUND REVENUE	1,227.57	10,713.45	5,448.00	(5,265.45)	196.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
412-490-6128	OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
412-700-8530	STREET IMPROVEMENTS	.00	.00	31,951.00	31,951.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	31,951.00	31,951.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	31,951.00	31,951.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	33,951.00	33,951.00	.0
	 NET REVENUE OVER EXPENDITURES	1,227.57	10,713.45	(28,503.00)	(39,216.45)	37.6

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	12,685.04	
430-1115	CASH IN BANK - LGIP	298,816.87	
	TOTAL ASSETS		311,501.91

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	265,465.41	
	REVENUE OVER EXPENDITURES - YTD	46,036.50	
	BALANCE - CURRENT DATE	46,036.50	
	TOTAL FUND EQUITY		311,501.91
	TOTAL LIABILITIES AND EQUITY		311,501.91

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
430-315-4125	INTEREST EARNED	318.08	5,821.50	5,987.00	165.50	97.2
	TOTAL INVESTMENT EARNINGS	318.08	5,821.50	5,987.00	165.50	97.2
	<u>SDC REVENUE</u>					
430-345-4530	WATER SDC	7,660.00	40,215.00	30,640.00	(9,575.00)	131.3
	TOTAL SDC REVENUE	7,660.00	40,215.00	30,640.00	(9,575.00)	131.3
	TOTAL FUND REVENUE	7,978.08	46,036.50	36,627.00	(9,409.50)	125.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
430-490-6128	OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
430-700-8540	WATER SYSTEMS IMPROVEMTS	.00	.00	274,087.00	274,087.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	274,087.00	274,087.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	274,087.00	274,087.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	276,087.00	276,087.00	.0
	 NET REVENUE OVER EXPENDITURES	7,978.08	46,036.50	(239,460.00)	(285,496.50)	19.2

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	8,194.72	
440-1115	CASH IN BANK - LGIP	131,550.00	
	TOTAL ASSETS		139,744.72

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	128,016.68	
	REVENUE OVER EXPENDITURES - YTD	11,728.04	
	BALANCE - CURRENT DATE	11,728.04	
	TOTAL FUND EQUITY		139,744.72
	TOTAL LIABILITIES AND EQUITY		139,744.72

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
440-315-4125	INTEREST EARNED	140.10	2,645.96	3,185.00	539.04	83.1
	TOTAL INVESTMENT EARNINGS	140.10	2,645.96	3,185.00	539.04	83.1
	<u>SDC REVENUE</u>					
440-345-4540	SEWER SDC	2,142.00	9,082.08	8,568.00	(514.08)	106.0
	TOTAL SDC REVENUE	2,142.00	9,082.08	8,568.00	(514.08)	106.0
	TOTAL FUND REVENUE	2,282.10	11,728.04	11,753.00	24.96	99.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
440-490-6128	OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
440-700-8550	SEWER SYSTEMS	.00	.00	137,136.00	137,136.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	137,136.00	137,136.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	137,136.00	137,136.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	139,136.00	139,136.00	.0
	 NET REVENUE OVER EXPENDITURES	2,282.10	11,728.04	(127,383.00)	(139,111.04)	9.2

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	7,159.54	
445-1115	CASH IN BANK - LGIP	37,818.13	
	TOTAL ASSETS		44,977.67

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	33,378.55	
	REVENUE OVER EXPENDITURES - YTD	11,599.12	
	BALANCE - CURRENT DATE	11,599.12	
	TOTAL FUND EQUITY		44,977.67
	TOTAL LIABILITIES AND EQUITY		44,977.67

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
445-315-4125	INTEREST EARNED	40.39	584.72	758.00	173.28	77.1
	TOTAL INVESTMENT EARNINGS	40.39	584.72	758.00	173.28	77.1
	<u>SDC REVENUE</u>					
445-345-4545	STORM DRAINAGE SDC	1,346.00	11,014.40	5,384.00	(5,630.40)	204.6
	TOTAL SDC REVENUE	1,346.00	11,014.40	5,384.00	(5,630.40)	204.6
	TOTAL FUND REVENUE	1,386.39	11,599.12	6,142.00	(5,457.12)	188.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
445-490-6128	OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
445-700-8560	STORMWATER IMPROVEMENTS	.00	.00	34,475.00	34,475.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	34,475.00	34,475.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	34,475.00	34,475.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	36,475.00	36,475.00	.0
	 NET REVENUE OVER EXPENDITURES	1,386.39	11,599.12	(30,333.00)	(41,932.12)	38.2

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	23,643.08	
	TOTAL ASSETS		23,643.08

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	19,691.87	
	REVENUE OVER EXPENDITURES - YTD	3,951.21	
	BALANCE - CURRENT DATE	3,951.21	
	TOTAL FUND EQUITY		23,643.08
	TOTAL LIABILITIES AND EQUITY		23,643.08

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
520-315-4125	INTEREST EARNED	.57	13.21	.00	(13.21)	.0
	TOTAL INVESTMENT EARNINGS	.57	13.21	.00	(13.21)	.0
	<u>TRANSFERS IN</u>					
520-390-4930	TRANSFER FROM WATER FUND	.00	3,938.00	3,938.00	.00	100.0
	TOTAL TRANSFERS IN	.00	3,938.00	3,938.00	.00	100.0
	TOTAL FUND REVENUE	.57	3,951.21	3,938.00	(13.21)	100.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

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	23,628.00	23,628.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	23,628.00	23,628.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	23,628.00	23,628.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	23,628.00	23,628.00	.0
	NET REVENUE OVER EXPENDITURES	.57	3,951.21	(19,690.00)	(23,641.21)	20.1

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	9,826.25	
	TOTAL ASSETS		9,826.25

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	8,245.73	
	REVENUE OVER EXPENDITURES - YTD	1,580.52	
	BALANCE - CURRENT DATE	1,580.52	
	TOTAL FUND EQUITY		9,826.25
	TOTAL LIABILITIES AND EQUITY		9,826.25

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
521-315-4125	INTEREST EARNED	.24	5.52	.00	(5.52)	.0
	TOTAL INVESTMENT EARNINGS	.24	5.52	.00	(5.52)	.0
	<u>TRANSFERS IN</u>					
521-390-4940	TRANSFER FROM SEWER FUND	.00	1,575.00	1,575.00	.00	100.0
	TOTAL TRANSFERS IN	.00	1,575.00	1,575.00	.00	100.0
	TOTAL FUND REVENUE	.24	1,580.52	1,575.00	(5.52)	100.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

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	9,820.00	9,820.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	9,820.00	9,820.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	9,820.00	9,820.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	9,820.00	9,820.00	.0
	NET REVENUE OVER EXPENDITURES	.24	1,580.52	(8,245.00)	(9,825.52)	19.2

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

EQUIPMENT FUND

ASSETS

550-1110	ALLOCATED CASH	22,181.31	
	TOTAL ASSETS		22,181.31

LIABILITIES AND EQUITY

FUND EQUITY

550-3100	BEGINNING FUND BALANCE	173.86	
	REVENUE OVER EXPENDITURES - YTD	22,007.45	
	BALANCE - CURRENT DATE	22,007.45	
	TOTAL FUND EQUITY		22,181.31
	TOTAL LIABILITIES AND EQUITY		22,181.31

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

EQUIPMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
550-315-4125	INTEREST EARNED	.54	7.45	.00	(7.45)	.0
	TOTAL INVESTMENT EARNINGS	.54	7.45	.00	(7.45)	.0
	<u>TRANSFERS IN</u>					
550-390-4910	TRANSFER FROM GENERAL FUND	.00	6,000.00	6,000.00	.00	100.0
550-390-4912	TRANSFER FROM STREET FUND	.00	4,000.00	4,000.00	.00	100.0
550-390-4930	TRANSFER FROM WATER FUND	.00	6,000.00	6,000.00	.00	100.0
550-390-4940	TRANSFER FROM SEWER FUND	.00	6,000.00	6,000.00	.00	100.0
	TOTAL TRANSFERS IN	.00	22,000.00	22,000.00	.00	100.0
	TOTAL FUND REVENUE	.54	22,007.45	22,000.00	(7.45)	100.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

EQUIPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
550-700-8425 VEHICLES & ROLLING STOCK	.00	.00	22,035.00	22,035.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	22,035.00	22,035.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	22,035.00	22,035.00	.0
TOTAL FUND EXPENDITURES	.00	.00	22,035.00	22,035.00	.0
NET REVENUE OVER EXPENDITURES	.54	22,007.45	(35.00)	(22,042.45)	62878.

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

DEBT RESERVE FUND

LIABILITIES AND EQUITY

FUND EQUITY

555-3100	BEGINNING FUND BALANCE		12,838.57	
	REVENUE OVER EXPENDITURES - YTD	(	<u>12,838.57)</u>	
	BALANCE - CURRENT DATE		(	<u>12,838.57)</u>
	TOTAL FUND EQUITY			<u>.00</u>
	TOTAL LIABILITIES AND EQUITY			<u><u>.00</u></u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

DEBT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
555-315-4125	INTEREST EARNED	.00	19.48	150.00	130.52	13.0
TOTAL INVESTMENT EARNINGS		.00	19.48	150.00	130.52	13.0
TOTAL FUND REVENUE		.00	19.48	150.00	130.52	13.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

DEBT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
555-900-9140	TRANSFER TO SEWER FUND	.00	12,858.05	12,874.00	15.95	99.9
	TOTAL OTHER REQUIREMENTS	.00	12,858.05	12,874.00	15.95	99.9
	TOTAL OTHER REQUIREMENTS	.00	12,858.05	12,874.00	15.95	99.9
	TOTAL FUND EXPENDITURES	.00	12,858.05	12,874.00	15.95	99.9
	NET REVENUE OVER EXPENDITURES	.00	(12,838.57)	(12,724.00)	114.57	(100.9)

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Description	Check Amount
15916						
06/02/2020	15916	Banner Bank	110-410-6220	Publications, Printing & Du	Membership Due	720.00
06/02/2020	15916	Banner Bank	110-410-6230	Office Supplies/Equipment	Office Supplies	31.10
06/02/2020	15916	Banner Bank	314-490-6122	IT Services	Onebox	15.05
06/02/2020	15916	Banner Bank	230-490-6240	Travel & Training	Exam Fee	102.00
06/02/2020	15916	Banner Bank	230-490-6320	Building Repair & Maintena	Repair parts	45.64
06/02/2020	15916	Banner Bank	312-490-6330	Other Repair & Maintenanc	Cold Patch	14.29
06/02/2020	15916	Banner Bank	110-420-6234	General Supplies	Supplies	18.99
06/02/2020	15916	Banner Bank	110-420-6710	Gas & Oil	Equip. maint.	77.18
Total 15916:						1,024.25
15917						
06/02/2020	15917	Brian J Jensen Computer	110-410-6122	IT Services	IT Services	36.00
06/02/2020	15917	Brian J Jensen Computer	110-450-6122	IT Services	IT Services	7.20
06/02/2020	15917	Brian J Jensen Computer	230-490-6122	IT Services	IT Services	14.40
06/02/2020	15917	Brian J Jensen Computer	240-490-6122	IT Services	IT Services	14.40
Total 15917:						72.00
15918						
06/02/2020	15918	Cascade Columbia	230-490-6750	Chemicals & Lab Supplies	Tote of Pass C	1,813.66
06/02/2020	15918	Cascade Columbia	240-490-6750	Chemicals & Lab Supplies	Drums of Hypo and Thiosulfate	618.58
Total 15918:						2,432.24
15919						
06/02/2020	15919	Charter Communications	110-450-6435	Internet Services	Internet	59.99
Total 15919:						59.99
15920						
06/02/2020	15920	City of Lowell	110-410-6420	Water Services	Water Service	40.51
06/02/2020	15920	City of Lowell	110-410-6425	Sewer Services	Sewer Service	90.40
06/02/2020	15920	City of Lowell	110-420-6420	Water Services	Water Service	51.22
06/02/2020	15920	City of Lowell	110-420-6425	Sewer Services	Sewer Service	120.54
06/02/2020	15920	City of Lowell	110-450-6420	Water Services	Water Service	13.50
06/02/2020	15920	City of Lowell	110-450-6425	Sewer Services	Sewer Service	30.14
06/02/2020	15920	City of Lowell	230-490-6420	Water Services	Water Service	83.54
06/02/2020	15920	City of Lowell	230-490-6425	Sewer Services	Sewer Service	60.27
06/02/2020	15920	City of Lowell	240-490-6420	Water Services	Water Service	427.08
06/02/2020	15920	City of Lowell	240-490-6425	Sewer Services	Sewer Service	542.43
Total 15920:						1,459.63
15921						
06/02/2020	15921	Jerry Bjornstad	230-2520	Utility Deposits	Deposit Refund	15.67
Total 15921:						15.67
15922						
06/02/2020	15922	Lane Electric Cooperative	110-420-6430	Electricity Services	Electricity	54.91
06/02/2020	15922	Lane Electric Cooperative	110-470-6326	Covered Bridge Maintenanc	Electricity	61.97

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Description	Check Amount
06/02/2020	15922	Lane Electric Cooperative	110-410-6430	Electricity Services	Electricity	286.64
06/02/2020	15922	Lane Electric Cooperative	312-490-6430	Electricity Services	Electricity	1,164.32
06/02/2020	15922	Lane Electric Cooperative	230-490-6430	Electricity Services	Electricity	1,211.01
06/02/2020	15922	Lane Electric Cooperative	240-490-6430	Electricity Services	Electricity	2,396.65
06/02/2020	15922	Lane Electric Cooperative	110-450-6430	Electricity Services	Electricity	95.55
Total 15922:						5,271.05
15923						
06/02/2020	15923	One Call Concepts	230-490-6330	Other Repair & Maintenanc	Fee for Locates	30.00
06/02/2020	15923	One Call Concepts	240-490-6330	Other Repair & Maintenanc	Fee for Locates	30.00
Total 15923:						60.00
15924						
06/02/2020	15924	Renewable Resource Grou	240-490-6755	Water/Sewer Analysis	Lab	426.60
06/02/2020	15924	Renewable Resource Grou	230-490-6755	Water/Sewer Analysis	Lab	189.00
Total 15924:						615.60
15925						
06/02/2020	15925	SaniPac	110-410-6445	Refuse Services	Refuse Services	8.99
06/02/2020	15925	SaniPac	110-420-6445	Refuse Services	Refuse Services	24.06
06/02/2020	15925	SaniPac	110-450-6445	Refuse Services	Refuse Services	8.99
06/02/2020	15925	SaniPac	230-490-6445	Refuse Services	Refuse Services	20.48
06/02/2020	15925	SaniPac	240-490-6445	Refuse Services	Refuse Services	20.48
Total 15925:						83.00
15926						
06/02/2020	15926	Verizon Wireless	110-410-6440	Telephone Services	Cell Phone	52.18
06/02/2020	15926	Verizon Wireless	240-490-6440	Telephone Services	Cell Phone, Ipad	62.69
06/02/2020	15926	Verizon Wireless	230-490-6440	Telephone Services	Cell Phone, Ipad	62.69
Total 15926:						177.56
15928						
06/09/2020	15928	Caselle	312-490-6122	IT Services	Contract Support and Maintenance	102.20
06/09/2020	15928	Caselle	240-490-6122	IT Services	Contract Support and Maintenance	306.60
06/09/2020	15928	Caselle	230-490-6122	IT Services	Contract Support and Maintenance	306.60
06/09/2020	15928	Caselle	110-410-6122	IT Services	Contract Support and Maintenance	306.60
Total 15928:						1,022.00
15929						
06/09/2020	15929	Century Link	240-490-6440	Telephone Services	Telephone Service	84.02
06/09/2020	15929	Century Link	230-490-6435	Internet Services	Internet Service	70.00
06/09/2020	15929	Century Link	230-490-6440	Telephone Services	Telephone Service	195.76
06/09/2020	15929	Century Link	110-410-6440	Telephone Services	Telephone Service	157.73
Total 15929:						507.51
15930						
06/09/2020	15930	City of Oakridge	110-430-6118	Police Services	Police Service	2,343.60
Total 15930:						2,343.60

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Description	Check Amount
15931						
06/09/2020	15931	Civil West Engineering	110-440-6522	Land Use & Development	Engineering Service	1,725.00
Total 15931:						1,725.00
15932						
06/09/2020	15932	Dougherty Landscape Arch	110-420-8520	Parks Improvements	Parks Capital Improvements - Design	4,212.25
Total 15932:						4,212.25
15933						
06/09/2020	15933	Hunter Communications	110-410-6435	Internet Services	Internet Service	92.47
06/09/2020	15933	Hunter Communications	110-450-6435	Internet Services	Internet Service	92.47
Total 15933:						184.94
15934						
06/09/2020	15934	Lane Council of Governme	110-410-6122	IT Services	IT Service	663.07
Total 15934:						663.07
15935						
06/09/2020	15935	Northwest Code Profession	110-440-6524	Building Permit Costs	Building Permit Cost	56.25
06/09/2020	15935	Northwest Code Profession	110-440-6525	Electrical Permit Costs	Electrical Permit Cost	942.56
Total 15935:						998.81
15936						
06/09/2020	15936	Pacific Office Automation In	110-410-6128	Other Contract Services	Postage Machine	37.10
06/09/2020	15936	Pacific Office Automation In	230-490-6128	Other Contract Services	Postage Machine	74.20
06/09/2020	15936	Pacific Office Automation In	240-490-6128	Other Contract Services	Postage Machine	74.20
Total 15936:						185.50
15937						
06/09/2020	15937	Sanders, Tim	240-490-6128	Other Contract Services	DRC Fee	300.00
Total 15937:						300.00
15938						
06/09/2020	15938	Springfield Rentals	110-460-6128	Other Contract Services	Excavator Rental	1,018.60
Total 15938:						1,018.60
15939						
06/09/2020	15939	Triple J & S Signs	110-410-6510	Council Expenditure	LHS Senior Banner	275.00
Total 15939:						275.00
15940						
06/09/2020	15940	U.S. Equipment Finance	110-410-6124	Copier Contract	Copier Contract	147.98
Total 15940:						147.98
15941						
06/10/2020	15941	Civil West Engineering	230-700-8540	Water Systems Improvemt	Engineering Service	1,615.50
06/10/2020	15941	Civil West Engineering	312-700-8530	Street Improvements	Engineering Service	1,628.00

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Description	Check Amount
Total 15941:						3,243.50
15942						
06/16/2020	15942	Charter Communications	240-490-6435	Internet Services	Internet	71.97
Total 15942:						71.97
15943						
06/16/2020	15943	Grainger	110-410-6234	General Supplies	Plexiglass	124.60
Total 15943:						124.60
15944						
06/16/2020	15944	Harris, Nick	230-490-6234	General Supplies	Boots	33.75
06/16/2020	15944	Harris, Nick	240-490-6234	General Supplies	Boots	33.75
Total 15944:						67.50
15945						
06/16/2020	15945	Lane Council of Governme	110-440-6522	Land Use & Development	Planning Service IGA	5,202.52
Total 15945:						5,202.52
15946						
06/16/2020	15946	Lowell Mini Storage	314-490-6705	Rent	Storage Rental Unit #L029	80.00
Total 15946:						80.00
15947						
06/16/2020	15947	Nichols, Layli	240-490-6114	Financial Services	Consulting Services	312.00
06/16/2020	15947	Nichols, Layli	230-490-6114	Financial Services	Consulting Services	312.00
06/16/2020	15947	Nichols, Layli	312-490-6114	Financial Services	Consulting Services	104.00
06/16/2020	15947	Nichols, Layli	110-410-6114	Financial Services	Consulting Services	312.00
Total 15947:						1,040.00
15948						
06/16/2020	15948	OHA Cashier	230-490-6220	Publications, Printing & Du	Annual Water System Fee	900.00
Total 15948:						900.00
15949						
06/16/2020	15949	Renewable Resource Grou	230-490-6755	Water/Sewer Analysis	Lab	37.80
06/16/2020	15949	Renewable Resource Grou	240-490-6755	Water/Sewer Analysis	Lab	426.60
Total 15949:						464.40
15950						
06/16/2020	15950	Staples Credit Plan	110-410-6230	Office Supplies/Equipment	Office Supplies	93.97
Total 15950:						93.97
15951						
06/30/2020	15951	Banner Bank	110-420-6234	General Supplies	Hand Sanitizer	369.72
06/30/2020	15951	Banner Bank	110-410-6234	General Supplies	Office Masks & Sanitizer	31.98
06/30/2020	15951	Banner Bank	110-420-6234	General Supplies	Parks Mask & Sanitizer	30.97

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Description	Check Amount
06/30/2020	15951	Banner Bank	230-490-6234	General Supplies	Water Masks	16.49
06/30/2020	15951	Banner Bank	240-490-6234	General Supplies	Sewer Masks	16.49
06/30/2020	15951	Banner Bank	314-490-6122	IT Services	Onebox	15.05
06/30/2020	15951	Banner Bank	110-420-6324	Equipment Repair & Maint	Tractor Tire Repair	227.01
06/30/2020	15951	Banner Bank	110-410-6234	General Supplies	Plexiglass	464.93
06/30/2020	15951	Banner Bank	240-490-6330	Other Repair & Maintenanc	Digester equipment	328.37
06/30/2020	15951	Banner Bank	110-420-6234	General Supplies	Trimmer supplies	76.97
Total 15951:						1,577.98
15952						
06/30/2020	15952	Carports and More	110-420-8225	Buildings & Facilities	Metal Building	1,584.00
06/30/2020	15952	Carports and More	230-700-8335	Equipment & Furnishings	Metal Building	1,584.00
06/30/2020	15952	Carports and More	240-700-8335	Equipment & Furnishings	Metal Building	1,584.00
06/30/2020	15952	Carports and More	312-700-8335	Equipment & Furnishings	Metal Building	528.00
Total 15952:						5,280.00
15953						
06/30/2020	15953	Cascade Columbia	240-490-6750	Chemicals & Lab Supplies	Drums of Hypo and Thiosulfate	857.05
Total 15953:						857.05
15954						
06/30/2020	15954	Charter Communications	110-450-6435	Internet Services	Internet	59.99
Total 15954:						59.99
15955						
06/30/2020	15955	Lane County Waste Mgmt.	312-490-6128	Other Contract Services	Sweeping	997.81
Total 15955:						997.81
15956						
06/30/2020	15956	League of Oregon Cities	110-410-6220	Publications, Printing & Du	annual membersip dues	960.29
Total 15956:						960.29
15957						
06/30/2020	15957	Petty Cash	110-410-6226	Postage	postage service	41.35
Total 15957:						41.35
15958						
06/30/2020	15958	Renewable Resource Grou	240-490-6755	Water/Sewer Analysis	Lab	426.60
06/30/2020	15958	Renewable Resource Grou	230-490-6755	Water/Sewer Analysis	Lab	37.80
Total 15958:						464.40
15959						
06/30/2020	15959	The Automation Group Inc	230-490-6330	Other Repair & Maintenanc	Troubleshooting Filter Level Control Set	855.00
Total 15959:						855.00
15960						
06/30/2020	15960	Lowell School District	110-2515	CET Tax Collected	CET Tax	4,660.51

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Description	Check Amount
Total 15960:						4,660.51
Grand Totals:						51,898.09

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	.00	28,201.55-	28,201.55-
110-2515	4,660.51	.00	4,660.51
110-410-6114	312.00	.00	312.00
110-410-6122	1,005.67	.00	1,005.67
110-410-6124	147.98	.00	147.98
110-410-6128	37.10	.00	37.10
110-410-6220	1,680.29	.00	1,680.29
110-410-6226	41.35	.00	41.35
110-410-6230	125.07	.00	125.07
110-410-6234	621.51	.00	621.51
110-410-6420	40.51	.00	40.51
110-410-6425	90.40	.00	90.40
110-410-6430	286.64	.00	286.64
110-410-6435	92.47	.00	92.47
110-410-6440	209.91	.00	209.91
110-410-6445	8.99	.00	8.99
110-410-6510	275.00	.00	275.00
110-420-6234	496.65	.00	496.65
110-420-6324	227.01	.00	227.01
110-420-6420	51.22	.00	51.22
110-420-6425	120.54	.00	120.54
110-420-6430	54.91	.00	54.91
110-420-6445	24.06	.00	24.06
110-420-6710	77.18	.00	77.18
110-420-8225	1,584.00	.00	1,584.00
110-420-8520	4,212.25	.00	4,212.25
110-430-6118	2,343.60	.00	2,343.60
110-440-6522	6,927.52	.00	6,927.52
110-440-6524	56.25	.00	56.25
110-440-6525	942.56	.00	942.56
110-450-6122	7.20	.00	7.20
110-450-6420	13.50	.00	13.50
110-450-6425	30.14	.00	30.14
110-450-6430	95.55	.00	95.55
110-450-6435	212.45	.00	212.45
110-450-6445	8.99	.00	8.99
110-460-6128	1,018.60	.00	1,018.60
110-470-6326	61.97	.00	61.97
230-2125	.00	9,687.26-	9,687.26-
230-2520	15.67	.00	15.67
230-490-6114	312.00	.00	312.00
230-490-6122	321.00	.00	321.00
230-490-6128	74.20	.00	74.20
230-490-6220	900.00	.00	900.00
230-490-6234	50.24	.00	50.24
230-490-6240	102.00	.00	102.00

GL Account	Debit	Credit	Proof
230-490-6320	45.64	.00	45.64
230-490-6330	885.00	.00	885.00
230-490-6420	83.54	.00	83.54
230-490-6425	60.27	.00	60.27
230-490-6430	1,211.01	.00	1,211.01
230-490-6435	70.00	.00	70.00
230-490-6440	258.45	.00	258.45
230-490-6445	20.48	.00	20.48
230-490-6750	1,813.66	.00	1,813.66
230-490-6755	264.60	.00	264.60
230-700-8335	1,584.00	.00	1,584.00
230-700-8540	1,615.50	.00	1,615.50
240-2125	.00	9,360.56-	9,360.56-
240-490-6114	312.00	.00	312.00
240-490-6122	321.00	.00	321.00
240-490-6128	374.20	.00	374.20
240-490-6234	50.24	.00	50.24
240-490-6330	358.37	.00	358.37
240-490-6420	427.08	.00	427.08
240-490-6425	542.43	.00	542.43
240-490-6430	2,396.65	.00	2,396.65
240-490-6435	71.97	.00	71.97
240-490-6440	146.71	.00	146.71
240-490-6445	20.48	.00	20.48
240-490-6750	1,475.63	.00	1,475.63
240-490-6755	1,279.80	.00	1,279.80
240-700-8335	1,584.00	.00	1,584.00
312-2125	.00	4,538.62-	4,538.62-
312-490-6114	104.00	.00	104.00
312-490-6122	102.20	.00	102.20
312-490-6128	997.81	.00	997.81
312-490-6330	14.29	.00	14.29
312-490-6430	1,164.32	.00	1,164.32
312-700-8335	528.00	.00	528.00
312-700-8530	1,628.00	.00	1,628.00
314-2125	.00	110.10-	110.10-
314-490-6122	30.10	.00	30.10
314-490-6705	80.00	.00	80.00
Grand Totals:	51,898.09	51,898.09-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

GL Account	Debit	Credit	Proof
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Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 19, 2020
SUBJECT: City Administrator Report

☐ **DISCUSSION**
☐ **ACTION**
☐ **RESOLUTION**
☐ **ORDINANCE**
☐ **PROCLAMATION**
☒ **REPORT**

SUMMARY:

The attached City Administrator Report is for the period of June 22 – July 19. The report covers the following topics: Coronavirus Update, Interim City Administrator, Project Updates and League of Oregon Cities Highlights.

FISCAL IMPACT:

N/A

COURSES OF ACTION:

This item is presented for purposes of review and discussion.

RECOMMENDATION:

N/A

ATTACHMENTS:

1. City Administrator Report
2. Main Street and Lakeview Avenue Project Schedule

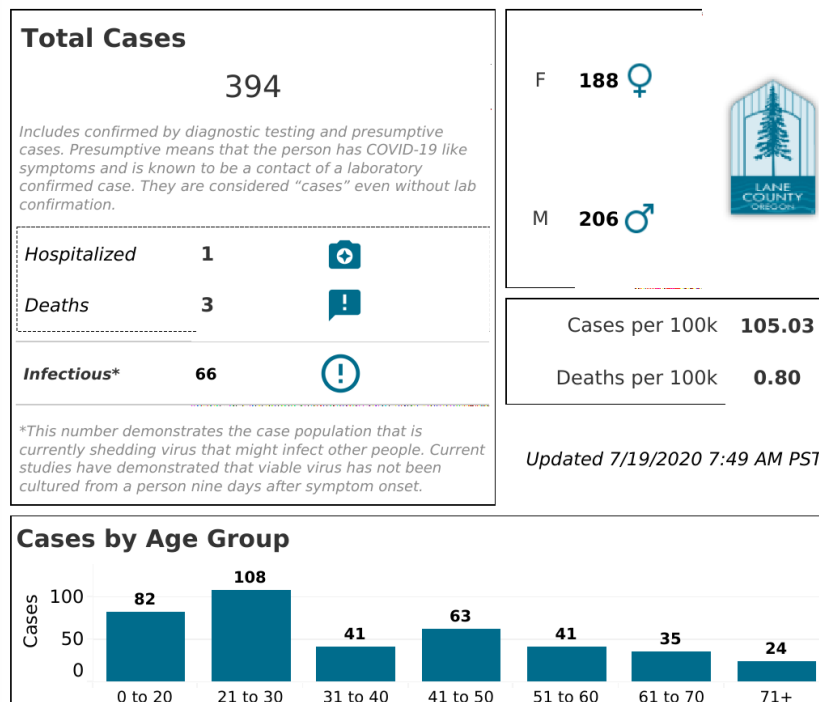


City Administrator's Office
P.O. Box 490 Lowell, OR 97452
Phone: 541-937-2157
Email: jcobb@ci.lowell.or.us

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 19, 2020
SUBJECT: City Administrator Report

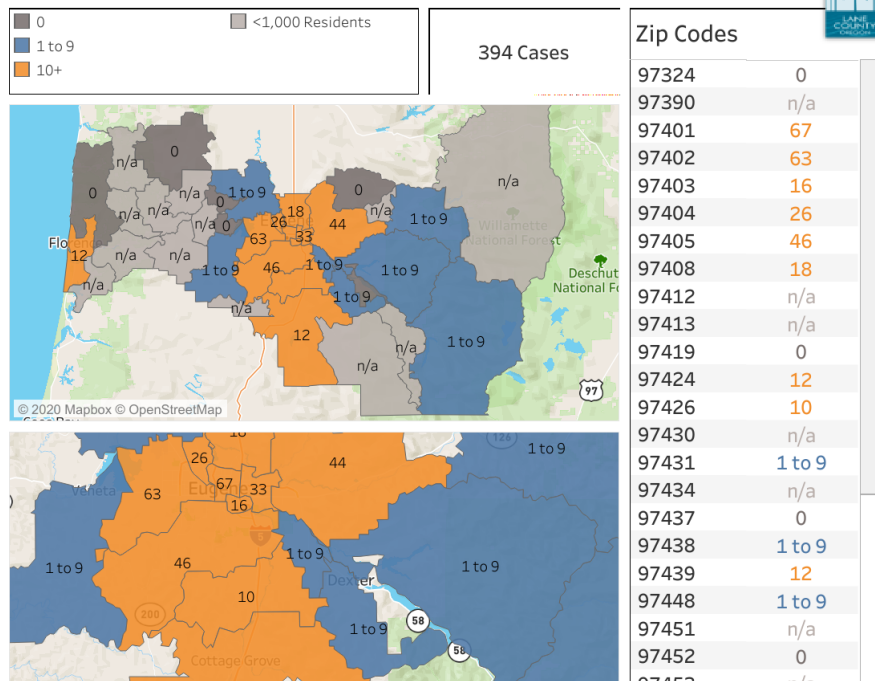
Coronavirus Update

As of July, there have been a total of 394 cases reported in Lane County. No cases have been reported in our zip code, 97452.



The state has committed to sharing federal COVID funds with counties and cities. Lowell has been allocated up to \$50,000 in reimbursement for eligible expenses. Our largest expense will be to our contractor for cleaning of park restrooms, City Hall and Library. Expenses are being tracked separately for reimbursement.

Lane County - COVID-19 Case Map



The City of Lowell and Lane County have partnered to locally distribute masks. Businesses with less than 50 employees are eligible and may pick up a bundle of 25 masks at City Hall during regular business hours.

On July 13 a new order was announced banning indoor social gatherings of more than 10 people and requires people to wear face coverings outdoors when they cannot maintain a 6-foot distance from people outside their households. The new limit on indoor gatherings does not apply to houses of worship or businesses.

Interim City Administrator

Marsha Miller is scheduled to start on Monday, August 3. Staff is preparing her workspace this week. We have also discussed a few changes with LCOG to ease the transition for both Marsha and a permanent administrator. Our City Clerk, Joyce Donnell, will submit all questions and land use applications directly to our City Planner, Henry Hearley, for processing. LCOG will also take a more proactive role with IT services.

Committee Meetings

- None

Project Updates

- *Library Renovation* – To date, we have received \$9,450 in individual donations (\$10,000 goal). We're in the final stretch of the campaign, which has gone very well. The one improvement could be smaller donations – to date, most donations have been over \$100, with the most common \$1,000. Smaller donations (\$1-\$100) are needed to show broad

support for the project. Please help spread the word. We can accept cash, check, or credit card at City Hall. Credit card payments are also accepted online by using our payment provider [Xpress Bill Pay](#).

- *Main Street and Lakeview Avenue* – The Notice to Proceed was issued on June 16. Staff submitted the application for financing to Business Oregon and has answered follow-up questions from underwriting. Our City Engineer, Wildish Construction and Interim City Administrator will have a preconstruction meeting on Tuesday, August 4. A draft construction schedule has been provided by Wildish Construction, which is attached to this staff report.
- *Surplus of 8 North Hyland Lane* – Our City Engineer, Matt Wadlington, has been asked to prepare a new legal description for the lot. Staff is working with him to segregate the creek and drainage area as public right-of-way. Upon completion, the lot will be advertised for sale.
- *Purchase of 205 and 295 East Main Street* – Staff solicited term sheets from seven (7) financial institutions. We have received two (2) term sheets. We recommend holding a special meeting on Thursday, July 30 at 6 p.m. for a Supplemental Budget and to review and consider moving forward with temporary financing.

League of Oregon Cities Highlights

Summary of Special Session #1 – Oregon's first special session of 2020 ended at 7:09 p.m. on Friday, June 26. While the state has held special sessions in the past, none compare to the scope, urgency or purpose behind the governor's call for this one. There has been international focus on a response to the COVID-19 pandemic as well as in Oregon, but the catalysts for calling this special session was Oregon's response to the tragic death of George Floyd, police brutality, and racial injustice in America. A package of six bills related to police reform was identified as a priority of the Legislature, and all of them passed with overwhelming support. In addition, a new Special Committee on Transparent Policing will be handling elements of the police reform legislation that passed.

For the LOC, one of the key objectives for our legislative efforts was police arbitration, which was covered in SB 1604. The LOC has been supportive of changes for added accountability in policing for years. We were also supporting legislation that provides relief from public meetings, which was included in HB 4212. Finally, establishing a permanent funding source for broadband expansion remained an important priority, and SB 1603 provided the culmination of persistent work from LOC staff, an expanded partnership, and hard work from Rep. Pam Marsh.

The summary below represents the full list of 25 bills that passed during the special session:

Police Reform Package:

SB 1604 - establishes a discipline matrix or guide a mandatory subject of collective bargaining, meaning the topic cannot be refused by one party in a labor negotiation. Once such a guide or matrix is in a contract, an arbitrator could not override discipline imposed by a police chief that's in accordance with the agreed upon guide. Passed the Senate (26-0-4), House (57-0-3);

HB 4201 - creates a Joint Committee on Transparent Policing and Use of Force Reform that will report back to the Legislature in 2021 with recommendations on police transparency and use of force. It is anticipated that much of the work of this committee will be to reform instances of deadly force and force that results in serious physical injury. Passed the House (55-2-3), Senate (25-1-4);

HB 4203 - limits the instances when a choke hold or other physical tactics that restrict the air and blood flow in the neck can be used to instances in which deadly force is authorized under existing law. The practice will be banned as a means of securing custody or control of an individual. Passed the House (52-5-3), Senate (25-1-4);

HB 4205 - requires that all police and reserve officers must intervene in instances of excessive force and other serious misconduct and report that misconduct to a supervisor. Passed the House (55-2-3), Senate (26-0-4);

HB 4207 - creates an online database of officers who have had actions taken against their police certifications and requires police agencies to keep the personnel records of police officers for 10 years and provide those records to any agency seeking to hire a police officer who works for has worked for them. A city would also have immunity from civil action for releasing that information. Passed the House (54-3-3), Senate (26-1-3).

HB 4208 - bans the use of projectile fired tear gas or other irritants to disperse public disturbances but allows their use during a declared riot. Aerosol sprayers, such as the containers an officer carries on their belt and which must be used in close proximity, are not addressed in the bill. Passed the House (53-4-3), Senate (25-2-3).

Liability Protection:

The Legislature had been poised to take up liability protection that would have protected cities and other entities that comply with guidance given by the governor's executive orders and the Oregon Health Authority for claims resulting from COVID-19. Instead, the presiding officers sent that issue to a workgroup with the hope that it will be taken up in the next special session. Given this protection will not be provided now, cities should be in regular contact with their attorneys and CIS risk managers when implementing their re-opening plans. This is a very disappointing outcome given the broad coalition of support that included local governments, schools and the business community. LOC will work within the work group process to advance our concerns.

Broadband Investment:

[**SB 1603**](#) has been a priority bill for the last two sessions. The LOC is part of a large coalition of supporters that includes schools, cities, counties, telecommunications providers, cable providers and others. SB 1603 will help close the digital divide by expanding the Oregon Universal Service Fund (OUSF) to include cell phone users in the fee pool. The additional funds generated by adding cell phone users to this fee pool will establish a sustainably funded broadband grant program within the state's newly established Broadband Office to help cities pay for broadband planning and/or infrastructure projects. Passed the Senate (16-10-4), House (38-19-3).

Housing Stability:

[**HB 4204**](#) enacts a moratorium on foreclosures until September 30 and gives homeowners an opportunity to roll payments plus interest to the end of their loan. Passed the House (39-18-3), Senate (19-8-3).

[**HB 4213**](#) extends the moratorium on residential and commercial evictions until September 30, 2020 and provide a 6-month grace period for repayment. Passed the House (43-14-3), Senate (19-8-3).

[**HB 4212**](#) Omnibus bill covering a range of issues. Passed the House (47-10-3), Senate (21-4-5).

- **Emergency Shelter and Siting** (from the 2020 session). Waives all local siting and zoning regulations and the land use appeals process, for approving the siting of emergency shelters for a 90-day period.
- **Local Government and Special Government Body Public Meetings and Operations.** Relief from public meeting law allowing local governments to conduct all meetings using telephone, video conferencing or other electric means.
- **Low Income Utility Bill Assistance.** Establishes the low-income utility payment fund within state treasury independent from the General Fund.
- **Garnishment Modifications.** Protects CARES Act recovery rebate payments from garnishment.
- **Judicial Proceeding Extensions and Electronic Appearances**
- **Pilot Program for Remote Notary Services**
- **Extends Termination of Enterprise Zones.** Those set for termination June 30, 2020 would now terminate December 31, 2020.

Other Bills:

SB 1601 - allows State Transportation Improvement Fund (STIF) monies to be used to maintain existing public services. Passed the Senate (27-0-3); House (55-2-3).

SB 1602 - requires the governor to facilitate mediation sessions between the forest industry and environmental interest representatives. Passed the Senate (24-2-4); House (57-0-3).

SB 1605 - modifies the Oregon Promise program to extend eligibility to certain Oregon foster children who attain their highest level of education while in out-of-state placements. Passed the Senate (26-0-4); House (57-0-3).

SB 1607 - extends for one-year small school district grants and school district funding for foreign exchange students. Passed the Senate (26-0-4); House (56-0-4).

SB 5711 - budget bill needed to implement legislation passed during the first special session. Passed the Senate (25-1-4); House (57-0-3).

HB 4202 - makes a series of technical fixes to the Commercial Activity Tax, which was passed during the 2019 session. Passed the House (25-1-4); House (55-2-3).

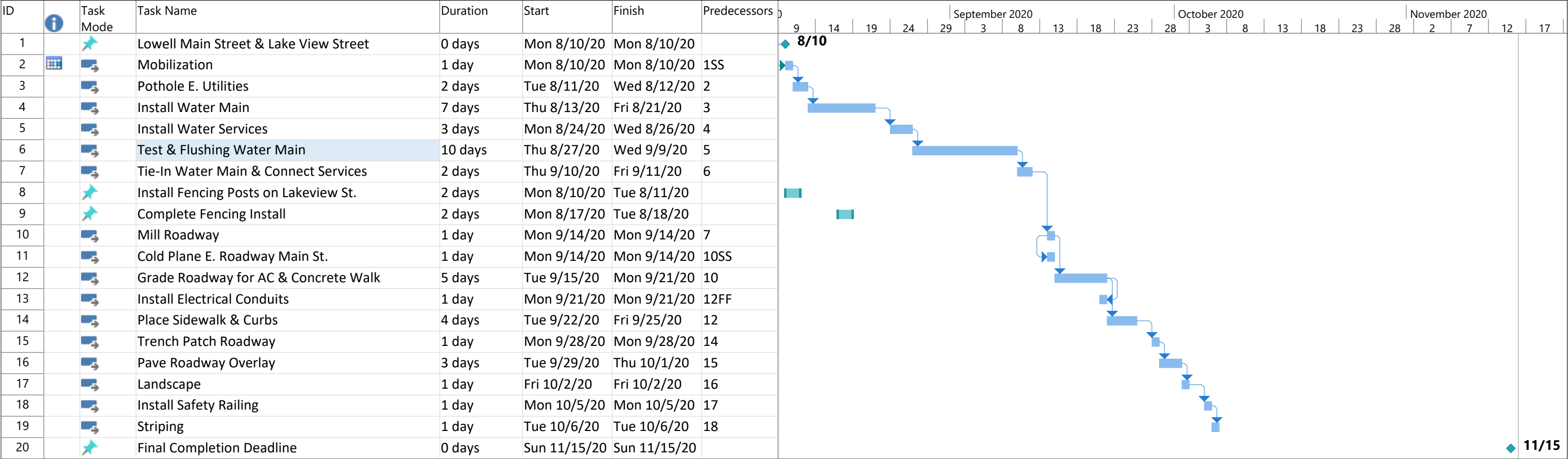
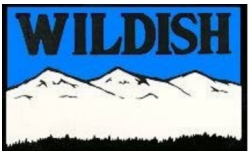
HB 4209 - clarifies that the Eastern Oregon Border Economic Development Board may administer 10 programs as opposed to 10 grants. The bill allows the board to work with a third-party administrator. Passed the House (56-0-4); Senate (27-0-3).

HB 4210 - repeals driving privilege suspension and eliminates imposition of driving privilege restrictions for failure to pay fines. Passed the House (44-13-3); Senate (20-7-3).

HB 4211 - clarifies the timing of when the Oregon Department of Education is required to make transfers from Fund for Student Success. Passed the House (52-5-3); Senate (27-0-3).

HB 4214 - declares Oregon policy regarding Native American children. Passed the House (57-0-3); Senate (26-0-4).

Lowell Main Street & Lakeview Project Schedule



Project: Edison PEPI Work Sche
Date: Fri 7/17/20

Task

Split

Milestone

Summary

◆

Project Summary

Inactive Task

Inactive Milestone

Inactive Summary

◆

Manual Task

Duration-only

Manual Summary Rollup

Manual Summary

Start-only

Finish-only

External Tasks

External Milestone

[

]

◆

Deadline

Progress

Manual Progress

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 19, 2020
SUBJECT: Quarterly Financial Report

☐ **DISCUSSION**
☐ **ACTION**
☐ **RESOLUTION**
☐ **ORDINANCE**
☐ **PROCLAMATION**
☒ **REPORT**

SUMMARY:

The Quarterly Financial Report for April – June is attached for your review.

FISCAL IMPACT:

All operating funds ended the first quarter with a minimum unrestricted fund balance of 17% as established by Resolution 644. Revenues for the operating funds are at 45% of budgeted revenues and expenditures at 42% of budgeted expenditures (including transfers, excluding contingency and reserves).

COURSES OF ACTION:

This item is presented for purposes of review and discussion.

RECOMMENDATION:

N/A

ATTACHMENTS:

1. Cash Balance Report
2. Revenue and Expenditure Report
3. Court Report
4. Leave Report

Cash Balance Report - FY 2020 through June 30
As of July 19, 2020

Fund Description	Beginning Balance	Revenues	Expenditures	Surplus/ (Deficit)	Ending Balance	Budgeted Expenditures	Operating Budget	Unrestricted Fund Balance
110 GENERAL FUND	\$293,720	\$418,750	(\$452,115)	(\$33,365)	\$260,355	1,557,223	375,223	69%
230 WATER FUND	\$174,328	\$362,223	(\$366,988)	(\$4,766)	\$169,562	623,159	448,159	38%
240 SEWER FUND	\$176,148	\$419,532	(\$417,264)	\$2,268	\$178,415	512,318	470,318	38%
312 STREET FUND	\$90,839	\$79,835	(\$102,576)	(\$22,741)	\$68,098	515,212	77,170	88%
314 BBJ FESTIVAL FUND	\$16,392	\$14,552	(\$18,435)	(\$3,883)	\$12,510			
410 PARKS SDC FUND	\$45,622	\$8,737	\$0	\$8,737	\$54,359			
412 STREETS SDC FUND	\$36,617	\$10,713	\$0	\$10,713	\$47,330			
430 WATER SDC FUND	\$265,465	\$46,037	\$0	\$46,037	\$311,502			
440 SEWER SDC FUND	\$128,017	\$11,728	\$0	\$11,728	\$139,745			
445 STORMWATER SDC FUND	\$33,379	\$11,014	\$0	\$11,014	\$44,393			
520 WATER RESERVE FUND	\$19,692	\$3,951	\$0	\$3,951	\$23,643			
521 SEWER RESERVE FUND	\$8,246	\$1,581	\$0	\$1,581	\$9,826			
550 EQUIPMENT FUND	\$174	\$22,007	\$0	\$22,007	\$22,181			
555 DEBT RESERVE FUND	\$12,839	\$19	(\$12,724)	(\$12,705)	\$134			
	\$1,301,476	\$1,410,679	(\$1,370,101)	\$40,577	\$1,342,054			

CITY OF LOWELL
COMBINED CASH INVESTMENT
JUNE 30, 2020

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	390,668.60
999-1115	CASH IN BANK - LGIP	913,993.37
		<hr/>
	TOTAL COMBINED CASH	1,304,661.97
999-1110	CASH ALLOCATED TO FUNDS	(1,304,661.97)
		<hr/>
	TOTAL UNALLOCATED CASH	.00
		<hr/> <hr/>

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	268,587.16
230	ALLOCATION TO WATER FUND	150,134.08
240	ALLOCATION TO SEWER FUND	150,962.67
312	ALLOCATION TO STREET FUND	68,904.20
314	ALLOCATION TO BLACKBERRY JAM FUND	12,509.56
410	ALLOCATION TO PARKS SDC FUND	54,359.34
412	ALLOCATION TO STREETS SDC FUND	47,330.02
430	ALLOCATION TO WATER SDC FUND	311,501.91
440	ALLOCATION TO SEWER SDC FUND	139,744.72
445	ALLOCATION TO STORMWATER SDC FUND	44,977.67
520	ALLOCATION TO WATER RESERVE FUND	23,643.08
521	ALLOCATION TO SEWER RESERVE FUND	9,826.25
550	ALLOCATION TO EQUIPMENT FUND	22,181.31
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,304,661.97
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,304,661.97)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	.00
		<hr/> <hr/>

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	120,087.98	
110-1115	CASH IN BANK - LGIP	148,499.18	
110-1120	PETTY CASH	250.00	
110-1710	LAND	2,595,845.69	
110-1720	BUILDINGS & FACILITIES	429,324.77	
110-1730	EQUIPMENT & FURNISHINGS	18,660.63	
110-1740	VEHICLES & ROLLING STOCK	42,417.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1820	AD - BUILDINGS & FACILITIES	(148,802.55)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(5,760.93)	
110-1840	AD - VEHICLES & ROLLING STOCK	(7,323.96)	
110-1850	AD - INFRASTRUCTURE	(13,038.27)	
TOTAL ASSETS			3,212,923.03

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,204.87	
110-2210	PAYROLL TAXES PAYABLE	913.75	
110-2245	HEALTH INSURANCE PAYABLE	867.31	
110-2250	RETIREMENT PAYABLE	712.80	
110-2750	LONG TERM DEBT	530,000.00	
TOTAL LIABILITIES			534,698.73

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	297,503.45	
110-3275	GASB - FIXED ASSETS	2,944,085.87	
110-3277	GASB - LONG TERM DEBT	(530,000.00)	
REVENUE OVER EXPENDITURES - YTD		(33,365.02)	
BALANCE - CURRENT DATE		(33,365.02)	
TOTAL FUND EQUITY			2,678,224.30
TOTAL LIABILITIES AND EQUITY			3,212,923.03

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
110-310-4112	PROPERTY TAXES - CURRENT	2,861.65	148,109.44	142,768.00	(5,341.44)	103.7
110-310-4114	PROPERTY TAXES - PRIOR	307.64	2,622.38	5,293.00	2,670.62	49.5
	TOTAL TAXES	3,169.29	150,731.82	148,061.00	(2,670.82)	101.8
	<u>INVESTMENT EARNINGS</u>					
110-315-4125	INTEREST EARNED	212.65	5,069.17	6,130.00	1,060.83	82.7
	TOTAL INVESTMENT EARNINGS	212.65	5,069.17	6,130.00	1,060.83	82.7
	<u>INTERGOVERNMENTAL</u>					
110-320-4132	STATE REVENUE SHARING	.00	10,385.78	10,421.00	35.22	99.7
110-320-4134	CIGARETTE TAX	92.07	1,200.10	1,000.00	(200.10)	120.0
110-320-4136	LIQUOR TAX	1,375.99	18,929.79	20,564.00	1,634.21	92.1
110-320-4145	TRANSIENT ROOM TAX	.00	5.47	300.00	294.53	1.8
110-320-4148	MARIJUANA TAX DISTRIBUTION	1,858.78	6,615.65	5,200.00	(1,415.65)	127.2
	TOTAL INTERGOVERNMENTAL	3,326.84	37,136.79	37,485.00	348.21	99.1
	<u>GRANT REVENUES</u>					
110-325-4151	GRANT REVENUE	.00	62,000.00	1,050,000.00	988,000.00	5.9
110-325-4152	TOURISM GRANT	.00	10,137.00	9,832.00	(305.00)	103.1
110-325-4154	SUMMER READING GRANT	.00	.00	1,000.00	1,000.00	.0
110-325-4158	DLCD GRANT	.00	.00	1,000.00	1,000.00	.0
	TOTAL GRANT REVENUES	.00	72,137.00	1,061,832.00	989,695.00	6.8
	<u>FRANCHISE FEES</u>					
110-330-4310	CABLE FRANCHISE FEES	.00	5,853.26	4,388.00	(1,465.26)	133.4
110-330-4312	ELECTRIC FRANCHISE FEES	.00	47,619.48	47,298.00	(321.48)	100.7
110-330-4314	GARBAGE FRANCHISE FEES	.00	.00	4,000.00	4,000.00	.0
110-330-4316	TELECOM FRANCHISE FEES	.00	9,455.35	1,706.00	(7,749.35)	554.2
	TOTAL FRANCHISE FEES	.00	62,928.09	57,392.00	(5,536.09)	109.7

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>LICENSES & PERMITS</u>					
110-335-4352	LAND USE & DEVELOPMENT	29,266.00	35,768.00	13,500.00	(22,268.00)	265.0
110-335-4354	MISC PERMITS & LICENSES	.00	480.00	250.00	(230.00)	192.0
110-335-4356	BUILDING PERMIT FEES	8,693.66	31,408.46	50,634.00	19,225.54	62.0
110-335-4358	ELECTRICAL PERMIT FEES	219.52	5,460.79	8,345.00	2,884.21	65.4
110-335-4360	DOG LICENSES	60.00	876.00	700.00	(176.00)	125.1
	TOTAL LICENSES & PERMITS	38,239.18	73,993.25	73,429.00	(564.25)	100.8
	<u>CHARGES FOR SERVICE</u>					
110-340-4410	COPY, FAX, NOTARY & RESEARCH	50.25	1,103.65	100.00	(1,003.65)	1103.7
110-340-4413	LIBRARY MEMBERSHIPS	.00	.00	1,250.00	1,250.00	.0
110-340-4415	LIBRARY BUSINESS SERVICES	.00	.00	500.00	500.00	.0
110-340-4417	LIEN SEARCHES	40.00	580.00	350.00	(230.00)	165.7
110-340-4419	ELECTION FILING FEES	.00	.00	50.00	50.00	.0
110-340-4421	SDC/CET ADMIN FEE	664.04	3,213.86	2,200.00	(1,013.86)	146.1
110-340-4423	PAY STATION REVENUE	.00	208.75	100.00	(108.75)	208.8
	TOTAL CHARGES FOR SERVICE	754.29	5,106.26	4,550.00	(556.26)	112.2
	<u>SDC REVENUE</u>					
110-345-4511	PARKS REIMBURSEMENT SDC	94.00	376.00	387.00	11.00	97.2
	TOTAL SDC REVENUE	94.00	376.00	387.00	11.00	97.2
	<u>FINES & FORFEITURES</u>					
110-350-4625	MUNICIPAL COURT REVENUE	.00	2,823.91	2,942.00	118.09	96.0
	TOTAL FINES & FORFEITURES	.00	2,823.91	2,942.00	118.09	96.0
	<u>REIMBURSEMENT REVENUE</u>					
110-365-4752	REIMBURSEMENT REVENUE	.00	.00	5,000.00	5,000.00	.0
	TOTAL REIMBURSEMENT REVENUE	.00	.00	5,000.00	5,000.00	.0
	<u>OTHER REVENUE</u>					
110-370-4824	DONATIONS	.00	85.25	.00	(85.25)	.0
110-370-4825	LIBRARY DONATIONS	.00	.00	1,000.00	1,000.00	.0
	TOTAL OTHER REVENUE	.00	85.25	1,000.00	914.75	8.5

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4865	LIBRARY CAPITAL CAMPAIGN	1,100.00	6,100.00	.00	(6,100.00)	.0
	TOTAL FUNDRAISING & EVENT REVENUE	1,100.00	6,100.00	.00	(6,100.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
110-385-4895	MISCELLANEOUS REVENUE	.00	2,262.16	2,500.00	237.84	90.5
	TOTAL MISCELLANEOUS REVENUE	.00	2,262.16	2,500.00	237.84	90.5
	TOTAL FUND REVENUE	46,896.25	418,749.70	1,400,708.00	981,958.30	29.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,500.00	18,013.28	17,305.00	(708.28)	104.1
110-410-5114 CITY CLERK	440.48	5,495.51	5,153.00	(342.51)	106.7
110-410-5158 MAINTENANCE WORKER I	140.80	1,734.52	1,824.00	89.48	95.1
110-410-5220 OVERTIME	.00	32.39	193.00	160.61	16.8
110-410-5315 SOCIAL SECURITY/MEDICARE	159.23	1,933.69	2,195.00	261.31	88.1
110-410-5320 WORKER'S COMP	.66	188.97	179.00	(9.97)	105.6
110-410-5350 UNEMPLOYMENT	.00	.00	1,733.00	1,733.00	.0
110-410-5410 HEALTH INSURANCE	265.93	4,039.38	3,582.00	(457.38)	112.8
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	361.81	4,360.55	4,220.00	(140.55)	103.3
TOTAL PERSONAL SERVICES	2,868.91	35,798.29	36,384.00	585.71	98.4
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	5,235.00	4,419.00	(816.00)	118.5
110-410-6112 LEGAL SERVICES	.00	1,656.12	5,000.00	3,343.88	33.1
110-410-6114 FINANCIAL SERVICES	312.00	4,396.75	3,749.00	(647.75)	117.3
110-410-6122 IT SERVICES	1,005.67	11,494.36	5,753.00	(5,741.36)	199.8
110-410-6124 COPIER CONTRACT	147.98	2,013.21	2,000.00	(13.21)	100.7
110-410-6128 OTHER CONTRACT SERVICES	37.10	38,988.30	2,371.00	(36,617.30)	1644.4
110-410-6210 INSURANCE & BONDS	.00	5,968.33	6,115.00	146.67	97.6
110-410-6220 PUBLICATIONS, PRINTING & DUES	1,680.29	2,987.09	6,900.00	3,912.91	43.3
110-410-6222 NEWSLETTER EXPENDITURE	.00	.00	1,200.00	1,200.00	.0
110-410-6226 POSTAGE	101.35	432.50	750.00	317.50	57.7
110-410-6228 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	125.07	1,745.59	1,000.00	(745.59)	174.6
110-410-6234 GENERAL SUPPLIES	621.51	860.55	1,000.00	139.45	86.1
110-410-6238 BANK SERVICE CHARGES	59.88	793.58	1,000.00	206.42	79.4
110-410-6240 TRAVEL & TRAINING	.00	1,973.11	1,500.00	(473.11)	131.5
110-410-6290 MISCELLANEOUS	.00	329.70	500.00	170.30	65.9
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	29.26	100.00	70.74	29.3
110-410-6334 NON-CAPITALIZED ASSETS	.00	2,263.92	2,000.00	(263.92)	113.2
110-410-6420 WATER SERVICES	40.51	1,548.30	200.00	(1,348.30)	774.2
110-410-6425 SEWER SERVICES	90.40	1,082.16	150.00	(932.16)	721.4
110-410-6430 ELECTRICITY SERVICES	286.64	3,058.84	550.00	(2,508.84)	556.2
110-410-6435 INTERNET SERVICES	92.47	1,088.14	315.00	(773.14)	345.4
110-410-6440 TELEPHONE SERVICES	209.91	2,487.95	342.00	(2,145.95)	727.5
110-410-6445 REFUSE SERVICES	8.99	100.88	90.00	(10.88)	112.1
110-410-6510 COUNCIL EXPENDITURE	275.00	308.93	2,000.00	1,691.07	15.5
110-410-6512 STATE ETHICS COMMISSION	.00	548.87	600.00	51.13	91.5
110-410-6792 REIMBURSABLE EXPENDITURE	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	5,094.77	91,391.44	56,604.00	(34,787.44)	161.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	.00	.00	90,000.00	90,000.00	.0
110-410-8320 SOFTWARE	.00	5,925.15	.00	(5,925.15)	.0
110-410-8335 EQUIPMENT & FURNISHINGS	.00	6,776.50	.00	(6,776.50)	.0
TOTAL CAPITAL OUTLAY	.00	12,701.65	90,000.00	77,298.35	14.1
TOTAL ADMINISTRATION	7,963.68	139,891.38	182,988.00	43,096.62	76.5
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	375.00	4,503.28	4,328.00	(175.28)	104.1
110-420-5150 PUBLIC WORKS DIRECTOR	287.08	3,586.63	3,374.00	(212.63)	106.3
110-420-5152 UTILITY WORKER I	616.88	7,632.52	3,276.00	(4,356.52)	233.0
110-420-5154 UTILITY WORKER II	.00	.00	3,276.00	3,276.00	.0
110-420-5158 MAINTENANCE WORKER I	704.02	8,671.69	9,118.00	446.31	95.1
110-420-5220 OVERTIME	.00	257.02	1,351.00	1,093.98	19.0
110-420-5315 SOCIAL SECURITY/MEDICARE	151.70	1,885.86	2,217.00	331.14	85.1
110-420-5320 WORKER'S COMP	1.14	736.61	1,709.00	972.39	43.1
110-420-5350 UNEMPLOYMENT	.00	.00	1,861.00	1,861.00	.0
110-420-5410 HEALTH INSURANCE	299.96	4,452.50	4,316.00	(136.50)	103.2
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	344.87	4,085.46	4,262.00	176.54	95.9
TOTAL PERSONAL SERVICES	2,780.65	35,811.57	39,088.00	3,276.43	91.6
<u>MATERIALS & SERVICES</u>					
110-420-6128 OTHER CONTRACT SERVICES	.00	14,298.00	1,000.00	(13,298.00)	1429.8
110-420-6234 GENERAL SUPPLIES	496.65	5,047.57	2,000.00	(3,047.57)	252.4
110-420-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
110-420-6320 BUILDING REPAIR & MAINTENANCE	.00	967.55	2,500.00	1,532.45	38.7
110-420-6324 EQUIPMENT REPAIR & MAINTENANCE	227.01	560.80	1,000.00	439.20	56.1
110-420-6328 PROPERTY MAINTENANCE	.00	228.17	.00	(228.17)	.0
110-420-6330 OTHER REPAIR & MAINTENANCE	.00	5,548.86	5,000.00	(548.86)	111.0
110-420-6334 NON-CAPITALIZED ASSETS	.00	1,753.36	2,000.00	246.64	87.7
110-420-6339 MAINTENANCE - NELSON LAND DONA	.00	.00	500.00	500.00	.0
110-420-6420 WATER SERVICES	51.22	2,385.78	5,150.00	2,764.22	46.3
110-420-6425 SEWER SERVICES	120.54	1,442.96	1,439.00	(3.96)	100.3
110-420-6430 ELECTRICITY SERVICES	54.91	618.01	614.00	(4.01)	100.7
110-420-6445 REFUSE SERVICES	24.06	262.56	288.00	25.44	91.2
110-420-6710 GAS & OIL	77.18	1,888.38	812.00	(1,076.38)	232.6
TOTAL MATERIALS & SERVICES	1,051.57	35,002.00	22,803.00	(12,199.00)	153.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
110-420-8225	BUILDINGS & FACILITIES	1,584.00	1,584.00	.00	(1,584.00)	.0
110-420-8520	PARKS IMPROVEMENTS	4,212.25	27,740.65	790,000.00	762,259.35	3.5
	<u>TOTAL CAPITAL OUTLAY</u>	<u>5,796.25</u>	<u>29,324.65</u>	<u>790,000.00</u>	<u>760,675.35</u>	<u>3.7</u>
	 <u>TOTAL PARKS & RECREATION</u>	 <u>9,628.47</u>	 <u>100,138.22</u>	 <u>851,891.00</u>	 <u>751,752.78</u>	 <u>11.8</u>
	 <u>POLICE</u>					
	<u>MATERIALS & SERVICES</u>					
110-430-6118	POLICE SERVICES	2,343.60	28,123.20	30,561.00	2,437.80	92.0
110-430-6334	NON-CAPITALIZED ASSETS	.00	.00	5,000.00	5,000.00	.0
	<u>TOTAL MATERIALS & SERVICES</u>	<u>2,343.60</u>	<u>28,123.20</u>	<u>35,561.00</u>	<u>7,437.80</u>	<u>79.1</u>
	 <u>TOTAL POLICE</u>	 <u>2,343.60</u>	 <u>28,123.20</u>	 <u>35,561.00</u>	 <u>7,437.80</u>	 <u>79.1</u>
	 <u>COMMUNITY DEVELOPMENT</u>					
	<u>PERSONAL SERVICES</u>					
110-440-5110	CITY ADMINISTRATOR	375.00	4,503.28	4,325.00	(178.28)	104.1
110-440-5114	CITY CLERK	220.24	2,747.76	2,577.00	(170.76)	106.6
110-440-5220	OVERTIME	.00	16.20	97.00	80.80	16.7
110-440-5315	SOCIAL SECURITY/MEDICARE	45.56	556.14	628.00	71.86	88.6
110-440-5320	WORKER'S COMP	.18	62.48	14.00	(48.48)	446.3
110-440-5350	UNEMPLOYMENT	.00	.00	508.00	508.00	.0
110-440-5410	HEALTH INSURANCE	100.54	1,527.97	1,314.00	(213.97)	116.3
110-440-5450	PUBLIC EMPLOYEES RETIREMENT	102.62	1,252.79	1,207.00	(45.79)	103.8
	<u>TOTAL PERSONAL SERVICES</u>	<u>844.14</u>	<u>10,666.62</u>	<u>10,670.00</u>	<u>3.38</u>	<u>100.0</u>

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-440-6116 ENGINEERING SERVICES	.00	7,798.26	10,750.00	2,951.74	72.5
110-440-6128 OTHER CONTRACT SERVICES	.00	18,678.97	20,500.00	1,821.03	91.1
110-440-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	100.00	100.00	.0
110-440-6226 POSTAGE	20.00	45.00	250.00	205.00	18.0
110-440-6240 TRAVEL & TRAINING	.00	.00	500.00	500.00	.0
110-440-6290 MISCELLANEOUS	.00	.00	250.00	250.00	.0
110-440-6522 LAND USE & DEVELOPMENT COSTS	6,927.52	26,732.88	27,575.00	842.12	97.0
110-440-6524 BUILDING PERMIT COSTS	56.25	29,835.94	38,282.00	8,446.06	77.9
110-440-6525 ELECTRICAL PERMIT COSTS	942.56	5,405.33	6,900.00	1,494.67	78.3
TOTAL MATERIALS & SERVICES	7,946.33	88,496.38	105,107.00	16,610.62	84.2
TOTAL COMMUNITY DEVELOPMENT	8,790.47	99,163.00	115,777.00	16,614.00	85.7
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	.00	.00	11,700.00	11,700.00	.0
110-450-5158 MAINTENANCE WORKER I	140.80	1,734.52	.00	(1,734.52)	.0
110-450-5315 SOCIAL SECURITY/MEDICARE	10.77	132.72	1,049.00	916.28	12.7
110-450-5320 WORKER'S COMP	.11	91.62	50.00	(41.62)	183.2
110-450-5350 UNEMPLOYMENT	.00	.00	741.00	741.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	24.27	299.00	2,017.00	1,718.00	14.8
TOTAL PERSONAL SERVICES	175.95	2,257.86	15,557.00	13,299.14	14.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122 IT SERVICES	7.20	479.40	7,440.00	6,960.60	6.4
110-450-6128 OTHER CONTRACT SERVICES	.00	250.00	2,000.00	1,750.00	12.5
110-450-6226 POSTAGE	4.00	4.00	50.00	46.00	8.0
110-450-6230 OFFICE SUPPLIES/EQUIPMENT	.00	.00	500.00	500.00	.0
110-450-6234 GENERAL SUPPLIES	.00	.00	1,500.00	1,500.00	.0
110-450-6290 MISCELLANEOUS	.00	13.56	250.00	236.44	5.4
110-450-6320 BUILDING REPAIR & MAINTENANCE	.00	2,100.24	100.00	(2,000.24)	2100.2
110-450-6334 NON-CAPITALIZED ASSETS	.00	79.89	1,000.00	920.11	8.0
110-450-6420 WATER SERVICES	13.50	516.13	1,200.00	683.87	43.0
110-450-6425 SEWER SERVICES	30.14	360.80	732.00	371.20	49.3
110-450-6430 ELECTRICITY SERVICES	95.55	1,019.63	3,600.00	2,580.37	28.3
110-450-6435 INTERNET SERVICES	212.45	1,547.08	2,100.00	552.92	73.7
110-450-6440 TELEPHONE SERVICES	.00	.00	300.00	300.00	.0
110-450-6445 REFUSE SERVICES	8.99	100.88	600.00	499.12	16.8
110-450-6530 SUMMER READING PROGRAM	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	371.83	6,471.61	22,372.00	15,900.39	28.9
<u>CAPITAL OUTLAY</u>					
110-450-8225 BUILDINGS & FACILITIES	.00	.00	302,000.00	302,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	302,000.00	302,000.00	.0
TOTAL LIBRARY	547.78	8,729.47	339,929.00	331,199.53	2.6
<u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110 CITY ADMINISTRATOR	375.00	4,503.28	4,326.00	(177.28)	104.1
110-460-5150 PUBLIC WORKS DIRECTOR	287.08	3,586.63	3,374.00	(212.63)	106.3
110-460-5220 OVERTIME	.00	90.09	.00	(90.09)	.0
110-460-5315 SOCIAL SECURITY/MEDICARE	50.66	625.80	691.00	65.20	90.6
110-460-5320 WORKER'S COMP	.18	62.61	307.00	244.39	20.4
110-460-5350 UNEMPLOYMENT	.00	.00	573.00	573.00	.0
110-460-5410 HEALTH INSURANCE	100.03	1,484.47	1,439.00	(45.47)	103.2
110-460-5450 PUBLIC EMPLOYEES RETIREMENT	114.16	1,410.32	1,328.00	(82.32)	106.2
TOTAL PERSONAL SERVICES	927.11	11,763.20	12,038.00	274.80	97.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	1,018.60	2,965.14	2,500.00	(465.14)	118.6
110-460-6234 GENERAL SUPPLIES	.00	.00	100.00	100.00	.0
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	274.84	.00	(274.84)	.0
TOTAL MATERIALS & SERVICES	1,018.60	3,239.98	2,700.00	(539.98)	120.0

TOTAL CODE ENFORCEMENT	1,945.71	15,003.18	14,738.00	(265.18)	101.8
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TOURISM

MATERIALS & SERVICES

110-470-6128 OTHER CONTRACT SERVICES	.00	.00	1,000.00	1,000.00	.0
110-470-6224 MARKETING	.00	120.00	2,000.00	1,880.00	6.0
110-470-6226 POSTAGE	8.00	8.00	100.00	92.00	8.0
110-470-6290 MISCELLANEOUS	.00	.00	250.00	250.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	61.97	1,585.60	5,000.00	3,414.40	31.7
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,000.00	3,000.00	.0
110-470-6550 TOURISM FUNDED PROJECTS	.00	1,072.15	.00	(1,072.15)	.0
TOTAL MATERIALS & SERVICES	69.97	2,785.75	11,350.00	8,564.25	24.5

TOTAL TOURISM	69.97	2,785.75	11,350.00	8,564.25	24.5
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MUNICIPAL COURT

PERSONAL SERVICES

110-480-5110 CITY ADMINISTRATOR	375.00	4,503.28	4,325.00	(178.28)	104.1
110-480-5114 CITY CLERK	220.24	2,747.76	2,577.00	(170.76)	106.6
110-480-5220 OVERTIME	.00	16.20	97.00	80.80	16.7
110-480-5315 SOCIAL SECURITY/MEDICARE	45.56	556.14	628.00	71.86	88.6
110-480-5320 WORKER'S COMP	.18	62.48	14.00	(48.48)	446.3
110-480-5350 UNEMPLOYMENT	.00	.00	508.00	508.00	.0
110-480-5410 HEALTH INSURANCE	100.54	1,527.97	1,314.00	(213.97)	116.3
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	102.62	1,252.79	1,207.00	(45.79)	103.8
TOTAL PERSONAL SERVICES	844.14	10,666.62	10,670.00	3.38	100.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	.00	1,250.00	1,250.00	.0
110-480-6128 OTHER CONTRACT SERVICES	.00	823.89	1,500.00	676.11	54.9
110-480-6226 POSTAGE	4.00	29.00	50.00	21.00	58.0
110-480-6238 BANK SERVICE CHARGES	.00	.00	200.00	200.00	.0
110-480-6560 STATE ASSESSMENTS	.00	287.00	500.00	213.00	57.4
110-480-6565 COURT COLLECTION FEES	.00	127.63	.00	(127.63)	.0
TOTAL MATERIALS & SERVICES	4.00	1,267.52	3,500.00	2,232.48	36.2
TOTAL MUNICIPAL COURT	848.14	11,934.14	14,170.00	2,235.86	84.2
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	9,596.89	17,096.00	7,499.11	56.1
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	7,498.39	.00	(7,498.39)	.0
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	13,052.63	23,252.00	10,199.37	56.1
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	10,198.47	.00	(10,198.47)	.0
TOTAL DEBT SERVICES	.00	40,346.38	40,348.00	1.62	100.0
TOTAL DEBT SERVICE	.00	40,346.38	40,348.00	1.62	100.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9150 TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00	100.0
110-900-9590 CONTINGENCY	.00	.00	12,223.00	12,223.00	.0
110-900-9895 RESERVED FOR FUTURE USE - PARK	.00	.00	7,500.00	7,500.00	.0
TOTAL OTHER REQUIREMENTS	.00	6,000.00	25,723.00	19,723.00	23.3
TOTAL OTHER REQUIREMENTS	.00	6,000.00	25,723.00	19,723.00	23.3
TOTAL FUND EXPENDITURES	32,137.82	452,114.72	1,632,475.00	1,180,360.28	27.7
NET REVENUE OVER EXPENDITURES	14,758.43	(33,365.02)	(231,767.00)	(198,401.98)	(14.4)

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	61,143.41	
230-1115	CASH IN BANK - LGIP	88,990.67	
230-1510	ACCOUNTS RECEIVABLE	29,128.11	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	34,291.00	
230-1730	EQUIPMENT & FURNISHINGS	105,273.63	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,238,861.44	
230-1820	AD - BUILDINGS & FACILITIES	(17,891.52)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(71,429.93)	
230-1840	AD - VEHICLES & ROLLING STOCK	(13,373.12)	
230-1850	AD - INFRASTRUCTURE	(2,072,930.26)	
TOTAL ASSETS			2,497,309.09

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,320.48	
230-2210	PAYROLL TAXES PAYABLE	1,312.23	
230-2245	HEALTH INSURANCE PAYABLE	2,148.41	
230-2250	RETIREMENT PAYABLE	1,059.07	
230-2520	UTILITY DEPOSITS	35,860.00	
230-2750	LONG TERM DEBT	940,161.58	
TOTAL LIABILITIES			983,861.77

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	140,327.53	
230-3275	GASB - FIXED ASSETS	2,318,046.90	
230-3277	GASB - LONG TERM DEBT	(940,161.58)	
REVENUE OVER EXPENDITURES - YTD		(4,765.53)	
BALANCE - CURRENT DATE		(4,765.53)	
TOTAL FUND EQUITY			1,513,447.32
TOTAL LIABILITIES AND EQUITY			2,497,309.09

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
230-315-4125	INTEREST EARNED	96.14	1,977.96	2,902.00	924.04	68.2
	TOTAL INVESTMENT EARNINGS	96.14	1,977.96	2,902.00	924.04	68.2
	<u>LICENSES & PERMITS</u>					
230-335-4370	WATER/SEWER CONNECTION PERMIT	500.00	1,250.00	2,000.00	750.00	62.5
	TOTAL LICENSES & PERMITS	500.00	1,250.00	2,000.00	750.00	62.5
	<u>CHARGES FOR SERVICE</u>					
230-340-4425	WATER/SEWER SALES	24,463.19	343,653.17	333,048.00	(10,605.17)	103.2
230-340-4426	BULK WATER SALES	.00	.00	500.00	500.00	.0
230-340-4430	WATER/SEWER CONNECTION FEES	.00	.00	2,000.00	2,000.00	.0
230-340-4435	FIRE HYDRANT FEE	309.66	4,244.56	4,337.00	92.44	97.9
230-340-4450	WATER/SEWER PENALTIES	27.50	2,269.06	.00	(2,269.06)	.0
	TOTAL CHARGES FOR SERVICE	24,800.35	350,166.79	339,885.00	(10,281.79)	103.0
	<u>SDC REVENUE</u>					
230-345-4531	WATER REIMBURSEMENT SDC	1,490.00	7,822.50	8,568.00	745.50	91.3
	TOTAL SDC REVENUE	1,490.00	7,822.50	8,568.00	745.50	91.3
	<u>LOAN PAYMENTS & PROCEEDS</u>					
230-360-4225	LOAN PROCEEDS	.00	.00	175,000.00	175,000.00	.0
	TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	175,000.00	175,000.00	.0
	<u>OTHER REVENUE</u>					
230-370-4849	CAPITAL ASSET DISPOSAL	.00	800.00	.00	(800.00)	.0
	TOTAL OTHER REVENUE	.00	800.00	.00	(800.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
230-385-4895	MISCELLANEOUS REVENUE	.00	205.25	5,000.00	4,794.75	4.1
	TOTAL MISCELLANEOUS REVENUE	.00	205.25	5,000.00	4,794.75	4.1

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	26,886.49	362,222.50	533,355.00	171,132.50	67.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,062.50	24,768.28	23,796.00	(972.28)	104.1
230-490-5114	CITY CLERK	1,761.92	21,982.05	20,613.00	(1,369.05)	106.6
230-490-5150	PUBLIC WORKS DIRECTOR	2,440.18	30,486.34	28,680.00	(1,806.34)	106.3
230-490-5152	UTILITY WORKER I	2,621.74	32,438.25	13,923.00	(18,515.25)	233.0
230-490-5154	UTILITY WORKER II	.00	.00	13,923.00	13,923.00	.0
230-490-5158	MAINTENANCE WORKER I	211.20	2,601.56	2,735.00	133.44	95.1
230-490-5220	OVERTIME	.00	1,604.66	6,516.00	4,911.34	24.6
230-490-5315	SOCIAL SECURITY/MEDICARE	695.98	8,711.93	9,882.00	1,170.07	88.2
230-490-5320	WORKER'S COMP	3.82	3,572.82	5,934.00	2,361.18	60.2
230-490-5350	UNEMPLOYMENT	.00	.00	8,736.00	8,736.00	.0
230-490-5410	HEALTH INSURANCE	2,147.09	32,045.32	29,720.00	(2,325.32)	107.8
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	1,571.48	18,924.21	18,996.00	71.79	99.6
	TOTAL PERSONAL SERVICES	13,515.91	177,135.42	183,454.00	6,318.58	96.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110 AUDITING	.00	3,975.00	4,419.00	444.00	90.0
230-490-6112 LEGAL SERVICES	.00	.00	500.00	500.00	.0
230-490-6114 FINANCIAL SERVICES	312.00	5,656.75	3,749.00	(1,907.75)	150.9
230-490-6116 ENGINEERING SERVICES	.00	3,820.36	80,000.00	76,179.64	4.8
230-490-6122 IT SERVICES	321.00	3,828.30	5,381.00	1,552.70	71.1
230-490-6128 OTHER CONTRACT SERVICES	74.20	852.60	2,000.00	1,147.40	42.6
230-490-6210 INSURANCE & BONDS	.00	5,968.33	6,115.00	146.67	97.6
230-490-6220 PUBLICATIONS, PRINTING & DUES	900.00	1,204.84	1,000.00	(204.84)	120.5
230-490-6226 POSTAGE	152.00	1,402.00	1,707.00	305.00	82.1
230-490-6230 OFFICE SUPPLIES/EQUIPMENT	.00	475.25	1,281.00	805.75	37.1
230-490-6234 GENERAL SUPPLIES	50.24	6,385.49	2,699.00	(3,686.49)	236.6
230-490-6238 BANK SERVICE CHARGES	220.10	3,384.73	2,825.00	(559.73)	119.8
230-490-6240 TRAVEL & TRAINING	102.00	721.00	1,500.00	779.00	48.1
230-490-6290 MISCELLANEOUS	.00	129.98	1,500.00	1,370.02	8.7
230-490-6320 BUILDING REPAIR & MAINTENANCE	45.64	1,306.56	2,500.00	1,193.44	52.3
230-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	1,796.34	1,000.00	(796.34)	179.6
230-490-6330 OTHER REPAIR & MAINTENANCE	885.00	10,570.95	15,329.00	4,758.05	69.0
230-490-6334 NON-CAPITALIZED ASSETS	.00	4,307.63	1,500.00	(2,807.63)	287.2
230-490-6420 WATER SERVICES	83.54	598.31	1,697.00	1,098.69	35.3
230-490-6425 SEWER SERVICES	60.27	721.48	723.00	1.52	99.8
230-490-6430 ELECTRICITY SERVICES	1,211.01	16,680.52	19,254.00	2,573.48	86.6
230-490-6435 INTERNET SERVICES	70.00	840.00	865.00	25.00	97.1
230-490-6440 TELEPHONE SERVICES	258.45	3,073.23	3,886.00	812.77	79.1
230-490-6445 REFUSE SERVICES	20.48	268.26	233.00	(35.26)	115.1
230-490-6710 GAS & OIL	.00	545.64	1,602.00	1,056.36	34.1
230-490-6712 OPERATIONS & SUPPLIES	.00	2,047.98	.00	(2,047.98)	.0
230-490-6750 CHEMICALS & LAB SUPPLIES	1,813.66	17,730.03	21,349.00	3,618.97	83.1
230-490-6755 WATER/SEWER ANALYSIS	264.60	3,550.00	2,842.00	(708.00)	124.9
230-490-6758 WATER/SEWER CONNECTION EXPENDI	.00	2,157.97	.00	(2,157.97)	.0
TOTAL MATERIALS & SERVICES	6,844.19	103,999.53	187,456.00	83,456.47	55.5
TOTAL NON-DEPARTMENTAL	20,360.10	281,134.95	370,910.00	89,775.05	75.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8225 BUILDINGS & FACILITIES	1,584.00	1,584.00	.00	(1,584.00)	.0
230-700-8320 SOFTWARE	.00	5,925.15	.00	(5,925.15)	.0
230-700-8335 EQUIPMENT & FURNISHINGS	.00	2,710.60	.00	(2,710.60)	.0
230-700-8540 WATER SYSTEMS IMPROVEMTS	1,615.50	1,615.50	175,000.00	173,384.50	.9
TOTAL CAPITAL OUTLAY	3,199.50	11,835.25	175,000.00	163,164.75	6.8
TOTAL CAPITAL OUTLAY	3,199.50	11,835.25	175,000.00	163,164.75	6.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>						
<u>DEBT SERVICES</u>						
230-800-7110	LOAN PRINCIPAL	.00	15,794.15	15,794.00	(.15)	100.0
230-800-7111	LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	1,367.00	1,367.00	.0
230-800-7122	LOAN PRINCIPAL - SPWF	.00	4,265.31	4,265.00	(.31)	100.0
230-800-7124	LOAN PRINCIPAL - RD	.00	16,093.51	16,093.00	(.51)	100.0
230-800-7510	LOAN INTEREST	.00	1,483.18	1,483.00	(.18)	100.0
230-800-7511	LOAN INTEREST - LIBRARY/CITY	.00	.00	1,860.00	1,860.00	.0
230-800-7522	LOAN INTEREST - SPWF	.00	3,157.19	3,157.00	(.19)	100.0
230-800-7524	LOAN INTEREST - RD	.00	23,286.49	23,292.00	5.51	100.0
TOTAL DEBT SERVICES		.00	64,079.83	67,311.00	3,231.17	95.2
TOTAL DEBT SERVICE		.00	64,079.83	67,311.00	3,231.17	95.2
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
230-900-9120	TRANSFER TO WATER RESERVE FUND	.00	3,938.00	3,938.00	.00	100.0
230-900-9150	TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00	100.0
230-900-9590	CONTINGENCY	.00	.00	55,311.00	55,311.00	.0
TOTAL OTHER REQUIREMENTS		.00	9,938.00	65,249.00	55,311.00	15.2
TOTAL OTHER REQUIREMENTS		.00	9,938.00	65,249.00	55,311.00	15.2
TOTAL FUND EXPENDITURES		23,559.60	366,988.03	678,470.00	311,481.97	54.1
NET REVENUE OVER EXPENDITURES		3,326.89	(4,765.53)	(145,115.00)	(140,349.47)	(3.3)

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	64,233.08	
240-1115	CASH IN BANK - LGIP	86,729.59	
240-1510	ACCOUNTS RECEIVABLE	35,292.87	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	81,869.40	
240-1730	EQUIPMENT & FURNISHINGS	33,629.38	
240-1740	VEHICLES & ROLLING STOCK	34,063.50	
240-1750	INFRASTRUCTURE	4,708,963.28	
240-1820	AD - BUILDINGS & FACILITIES	(37,397.52)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(17,521.06)	
240-1840	AD - VEHICLES & ROLLING STOCK	(13,372.98)	
240-1850	AD - INFRASTRUCTURE	(2,689,427.31)	
TOTAL ASSETS			2,298,062.23

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,320.60	
240-2210	PAYROLL TAXES PAYABLE	1,312.10	
240-2245	HEALTH INSURANCE PAYABLE	2,148.39	
240-2250	RETIREMENT PAYABLE	1,059.02	
240-2750	LONG TERM DEBT	605,695.56	
TOTAL LIABILITIES			613,535.67

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	176,147.72	
240-3275	GASB - FIXED ASSETS	2,111,806.69	
240-3277	GASB - LONG TERM DEBT	(605,695.56)	
REVENUE OVER EXPENDITURES - YTD		2,267.71	
BALANCE - CURRENT DATE		2,267.71	
TOTAL FUND EQUITY			1,684,526.56
TOTAL LIABILITIES AND EQUITY			2,298,062.23

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
240-315-4125	INTEREST EARNED	93.74	1,899.15	3,640.00	1,740.85	52.2
	TOTAL INVESTMENT EARNINGS	93.74	1,899.15	3,640.00	1,740.85	52.2
	<u>LICENSES & PERMITS</u>					
240-335-4370	WATER/SEWER CONNECTION PERMIT	230.00	805.00	920.00	115.00	87.5
	TOTAL LICENSES & PERMITS	230.00	805.00	920.00	115.00	87.5
	<u>CHARGES FOR SERVICE</u>					
240-340-4425	WATER/SEWER SALES	31,031.00	396,537.09	394,156.00	(2,381.09)	100.6
240-340-4450	WATER/SEWER PENALTIES	27.50	2,076.12	.00	(2,076.12)	.0
	TOTAL CHARGES FOR SERVICE	31,058.50	398,613.21	394,156.00	(4,457.21)	101.1
	<u>SDC REVENUE</u>					
240-345-4541	SEWER REIMBURSEMENT SDC	1,236.00	5,240.64	4,944.00	(296.64)	106.0
	TOTAL SDC REVENUE	1,236.00	5,240.64	4,944.00	(296.64)	106.0
	<u>MISCELLANEOUS REVENUE</u>					
240-385-4895	MISCELLANEOUS REVENUE	.00	115.97	4,500.00	4,384.03	2.6
	TOTAL MISCELLANEOUS REVENUE	.00	115.97	4,500.00	4,384.03	2.6
	<u>TRANSFERS IN</u>					
240-390-4955	TRANSFER FROM DEBT RESERVE FUN	.00	12,858.05	12,724.00	(134.05)	101.1
	TOTAL TRANSFERS IN	.00	12,858.05	12,724.00	(134.05)	101.1
	TOTAL FUND REVENUE	32,618.24	419,532.02	420,884.00	1,351.98	99.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>NON-DEPARTMENTAL</u>						
<u>PERSONAL SERVICES</u>						
240-490-5110	CITY ADMINISTRATOR	2,062.50	24,768.75	23,796.00	(972.75)	104.1
240-490-5114	CITY CLERK	1,761.90	21,981.80	20,613.00	(1,368.80)	106.6
240-490-5150	PUBLIC WORKS DIRECTOR	2,440.16	30,486.10	28,680.00	(1,806.10)	106.3
240-490-5152	UTILITY WORKER I	2,621.70	32,437.82	13,923.00	(18,514.82)	233.0
240-490-5154	UTILITY WORKER II	.00	.00	13,923.00	13,923.00	.0
240-490-5158	MAINTENANCE WORKER I	211.20	2,601.56	2,735.00	133.44	95.1
240-490-5220	OVERTIME	.00	1,604.60	6,516.00	4,911.40	24.6
240-490-5315	SOCIAL SECURITY/MEDICARE	695.94	8,711.57	9,882.00	1,170.43	88.2
240-490-5320	WORKER'S COMP	3.84	3,572.91	5,934.00	2,361.09	60.2
240-490-5350	UNEMPLOYMENT	.00	.00	8,736.00	8,736.00	.0
240-490-5410	HEALTH INSURANCE	2,147.05	32,044.95	29,720.00	(2,324.95)	107.8
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	1,571.43	18,924.04	18,996.00	71.96	99.6
	TOTAL PERSONAL SERVICES	<u>13,515.72</u>	<u>177,134.10</u>	<u>183,454.00</u>	<u>6,319.90</u>	<u>96.6</u>

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110 AUDITING	.00	5,235.00	4,419.00	(816.00)	118.5
240-490-6112 LEGAL SERVICES	.00	.00	500.00	500.00	.0
240-490-6114 FINANCIAL SERVICES	312.00	4,396.75	3,749.00	(647.75)	117.3
240-490-6116 ENGINEERING SERVICES	.00	3,435.40	100,000.00	96,564.60	3.4
240-490-6122 IT SERVICES	321.00	4,069.77	3,881.00	(188.77)	104.9
240-490-6128 OTHER CONTRACT SERVICES	374.20	4,452.60	3,600.00	(852.60)	123.7
240-490-6210 INSURANCE & BONDS	.00	5,968.33	6,115.00	146.67	97.6
240-490-6220 PUBLICATIONS, PRINTING & DUES	.00	229.84	600.00	370.16	38.3
240-490-6226 POSTAGE	152.00	1,402.00	2,000.00	598.00	70.1
240-490-6230 OFFICE SUPPLIES/EQUIPMENT	.00	264.28	500.00	235.72	52.9
240-490-6234 GENERAL SUPPLIES	50.24	2,766.36	2,000.00	(766.36)	138.3
240-490-6238 BANK SERVICE CHARGES	220.10	3,384.72	1,498.00	(1,886.72)	226.0
240-490-6240 TRAVEL & TRAINING	.00	1,590.33	1,500.00	(90.33)	106.0
240-490-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
240-490-6320 BUILDING REPAIR & MAINTENANCE	.00	1,640.58	1,000.00	(640.58)	164.1
240-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	3,134.94	5,000.00	1,865.06	62.7
240-490-6330 OTHER REPAIR & MAINTENANCE	358.37	16,507.26	12,500.00	(4,007.26)	132.1
240-490-6334 NON-CAPITALIZED ASSETS	.00	1,611.70	1,000.00	(611.70)	161.2
240-490-6420 WATER SERVICES	427.08	22,864.73	11,457.00	(11,407.73)	199.6
240-490-6425 SEWER SERVICES	542.43	6,629.22	6,620.00	(9.22)	100.1
240-490-6430 ELECTRICITY SERVICES	2,396.65	18,990.68	25,068.00	6,077.32	75.8
240-490-6435 INTERNET SERVICES	71.97	710.74	.00	(710.74)	.0
240-490-6440 TELEPHONE SERVICES	146.71	1,730.88	1,518.00	(212.88)	114.0
240-490-6445 REFUSE SERVICES	20.48	324.63	238.00	(86.63)	136.4
240-490-6520 PERMITS	.00	2,894.00	3,100.00	206.00	93.4
240-490-6710 GAS & OIL	.00	1,379.71	1,457.00	77.29	94.7
240-490-6750 CHEMICALS & LAB SUPPLIES	1,475.63	11,539.51	14,700.00	3,160.49	78.5
240-490-6755 WATER/SEWER ANALYSIS	1,279.80	11,230.20	10,483.00	(747.20)	107.1
240-490-6758 WATER/SEWER CONNECTION EXPENDI	.00	193.97	.00	(193.97)	.0
TOTAL MATERIALS & SERVICES	8,148.66	138,578.13	225,003.00	86,424.87	61.6
TOTAL NON-DEPARTMENTAL	21,664.38	315,712.23	408,457.00	92,744.77	77.3
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225 BUILDINGS & FACILITIES	1,584.00	7,245.00	.00	(7,245.00)	.0
240-700-8320 SOFTWARE	.00	5,925.15	.00	(5,925.15)	.0
240-700-8335 EQUIPMENT & FURNISHINGS	.00	29,574.52	42,000.00	12,425.48	70.4
TOTAL CAPITAL OUTLAY	1,584.00	42,744.67	42,000.00	(744.67)	101.8
TOTAL CAPITAL OUTLAY	1,584.00	42,744.67	42,000.00	(744.67)	101.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL	.00	18,313.00	18,313.00	.00	100.0
240-800-7111	LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	1,367.00	1,367.00	.0
240-800-7122	LOAN PRINCIPAL - SPWF	.00	4,265.31	4,056.00	(209.31)	105.2
240-800-7124	LOAN PRINCIPAL - RD	.00	6,434.38	6,263.00	(171.38)	102.7
240-800-7510	LOAN INTEREST	.00	9,752.91	9,573.00	(179.91)	101.9
240-800-7511	LOAN INTEREST - LIBRARY/CITY	.00	.00	1,860.00	1,860.00	.0
240-800-7522	LOAN INTEREST - SPWF	.00	3,157.19	3,367.00	209.81	93.8
240-800-7524	LOAN INTEREST - RD	.00	9,309.62	9,487.00	177.38	98.1
	TOTAL DEBT SERVICES	.00	51,232.41	54,286.00	3,053.59	94.4
	TOTAL DEBT SERVICE	.00	51,232.41	54,286.00	3,053.59	94.4
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
240-900-9121	TRANSFER TO SEWER RESERVE FUND	.00	1,575.00	1,575.00	.00	100.0
240-900-9150	TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00	100.0
240-900-9590	CONTINGENCY	.00	.00	90,595.00	90,595.00	.0
	TOTAL OTHER REQUIREMENTS	.00	7,575.00	98,170.00	90,595.00	7.7
	TOTAL OTHER REQUIREMENTS	.00	7,575.00	98,170.00	90,595.00	7.7
	TOTAL FUND EXPENDITURES	23,248.38	417,264.31	602,913.00	185,648.69	69.2
	NET REVENUE OVER EXPENDITURES	9,369.86	2,267.71	(182,029.00)	(184,296.71)	1.3

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	35,412.07	
312-1115	CASH IN BANK - LGIP	33,492.13	
312-1730	EQUIPMENT & FURNISHINGS	4,526.20	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	1,248,212.00	
312-1830	AD - EQUIPMENT & FURNISHINGS	(226.31)	
312-1840	AD - VEHICLES & ROLLING STOCK	(564.99)	
312-1850	AD - INFRASTRUCTURE	(345,520.97)	
	TOTAL ASSETS		986,629.96

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	343.88	
312-2210	PAYROLL TAXES PAYABLE	149.36	
312-2245	HEALTH INSURANCE PAYABLE	200.09	
312-2250	RETIREMENT PAYABLE	112.74	
	TOTAL LIABILITIES		806.07

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	90,839.13	
312-3275	GASB - FIXED ASSETS	917,725.76	
	REVENUE OVER EXPENDITURES - YTD	(22,741.00)	
	BALANCE - CURRENT DATE	(22,741.00)	
	TOTAL FUND EQUITY		985,823.89
	TOTAL LIABILITIES AND EQUITY		986,629.96

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
312-315-4125	INTEREST EARNED	36.51	1,423.66	2,045.00	621.34	69.6
	TOTAL INVESTMENT EARNINGS	36.51	1,423.66	2,045.00	621.34	69.6
	<u>INTERGOVERNMENTAL</u>					
312-320-4142	STATE DISTRIBUTIONS	4,329.66	76,642.87	79,288.00	2,645.13	96.7
	TOTAL INTERGOVERNMENTAL	4,329.66	76,642.87	79,288.00	2,645.13	96.7
	<u>GRANT REVENUES</u>					
312-325-4151	GRANT REVENUE	.00	.00	150,000.00	150,000.00	.0
	TOTAL GRANT REVENUES	.00	.00	150,000.00	150,000.00	.0
	<u>SDC REVENUE</u>					
312-345-4513	TRANSPORTATION REIMBURSEMENT S	208.00	1,768.00	1,605.00	(163.00)	110.2
	TOTAL SDC REVENUE	208.00	1,768.00	1,605.00	(163.00)	110.2
	<u>LOAN PAYMENTS & PROCEEDS</u>					
312-360-4225	LOAN PROCEEDS	.00	.00	268,042.00	268,042.00	.0
	TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	268,042.00	268,042.00	.0
	TOTAL FUND REVENUE	4,574.17	79,834.53	500,980.00	421,145.47	15.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	375.00	4,503.28	4,326.00	(177.28)	104.1
312-490-5150 PUBLIC WORKS DIRECTOR	287.08	3,586.63	3,374.00	(212.63)	106.3
312-490-5152 UTILITY WORKER I	308.44	3,816.28	1,638.00	(2,178.28)	233.0
312-490-5154 UTILITY WORKER II	.00	.00	1,638.00	1,638.00	.0
312-490-5220 OVERTIME	.00	173.54	676.00	502.46	25.7
312-490-5315 SOCIAL SECURITY/MEDICARE	74.18	923.83	1,045.00	121.17	88.4
312-490-5320 WORKER'S COMP	.34	818.20	673.00	(145.20)	121.6
312-490-5350 UNEMPLOYMENT	.00	.00	913.00	913.00	.0
312-490-5410 HEALTH INSURANCE	199.94	2,968.06	2,877.00	(91.06)	103.2
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	170.25	2,001.49	2,009.00	7.51	99.6
TOTAL PERSONAL SERVICES	1,415.23	18,791.31	19,169.00	377.69	98.0
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	1,745.00	1,473.00	(272.00)	118.5
312-490-6114 FINANCIAL SERVICES	104.00	1,465.58	1,250.00	(215.58)	117.3
312-490-6116 ENGINEERING SERVICES	.00	10,224.10	1,000.00	(9,224.10)	1022.4
312-490-6122 IT SERVICES	102.20	1,295.30	1,342.00	46.70	96.5
312-490-6128 OTHER CONTRACT SERVICES	997.81	4,573.89	12,772.00	8,198.11	35.8
312-490-6210 INSURANCE & BONDS	.00	1,989.44	2,038.00	48.56	97.6
312-490-6234 GENERAL SUPPLIES	.00	269.88	150.00	(119.88)	179.9
312-490-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
312-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	133.73	500.00	366.27	26.8
312-490-6330 OTHER REPAIR & MAINTENANCE	14.29	664.29	10,000.00	9,335.71	6.6
312-490-6334 NON-CAPITALIZED ASSETS	.00	4,998.00	500.00	(4,498.00)	999.6
312-490-6430 ELECTRICITY SERVICES	1,164.32	12,363.04	20,363.00	7,999.96	60.7
312-490-6720 STORM DRAIN MAINTENANCE	.00	2,304.20	.00	(2,304.20)	.0
312-490-6724 STREET SIGNS	.00	4,230.20	500.00	(3,730.20)	846.0
TOTAL MATERIALS & SERVICES	2,382.62	46,256.65	52,388.00	6,131.35	88.3
TOTAL NON-DEPARTMENTAL	3,797.85	65,047.96	71,557.00	6,509.04	90.9
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
312-700-8225	BUILDINGS & FACILITIES	528.00	528.00	.00	(528.00)	.0
312-700-8320	SOFTWARE	.00	179.55	.00	(179.55)	.0
312-700-8335	EQUIPMENT & FURNISHINGS	.00	1,355.30	.00	(1,355.30)	.0
312-700-8530	STREET IMPROVEMENTS	1,628.00	31,464.72	438,042.00	406,577.28	7.2
	TOTAL CAPITAL OUTLAY	2,156.00	33,527.57	438,042.00	404,514.43	7.7
	TOTAL CAPITAL OUTLAY	2,156.00	33,527.57	438,042.00	404,514.43	7.7
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
312-800-7111	LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	683.00	683.00	.0
312-800-7511	LOAN INTEREST - LIBRARY/CITY	.00	.00	930.00	930.00	.0
	TOTAL DEBT SERVICES	.00	.00	1,613.00	1,613.00	.0
	TOTAL DEBT SERVICE	.00	.00	1,613.00	1,613.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
312-900-9150	TRANSFER TO EQUIPMENT FUND	.00	4,000.00	4,000.00	.00	100.0
312-900-9590	CONTINGENCY	.00	.00	85,427.00	85,427.00	.0
	TOTAL OTHER REQUIREMENTS	.00	4,000.00	89,427.00	85,427.00	4.5
	TOTAL OTHER REQUIREMENTS	.00	4,000.00	89,427.00	85,427.00	4.5
	TOTAL FUND EXPENDITURES	5,953.85	102,575.53	600,639.00	498,063.47	17.1
	NET REVENUE OVER EXPENDITURES	(1,379.68)	(22,741.00)	(99,659.00)	(76,918.00)	(22.8)

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH	12,509.56	
	TOTAL ASSETS		12,509.56

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE	16,392.43	
	REVENUE OVER EXPENDITURES - YTD	(3,882.87)	
	BALANCE - CURRENT DATE	(3,882.87)	
	TOTAL FUND EQUITY		12,509.56
	TOTAL LIABILITIES AND EQUITY		12,509.56

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

BLACKBERRY JAM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
314-315-4125	INTEREST EARNED	.31	7.48	291.00	283.52	2.6
	TOTAL INVESTMENT EARNINGS	.31	7.48	291.00	283.52	2.6
	<u>OTHER REVENUE</u>					
314-370-4824	BBJ DONATIONS	.00	280.00	.00	(280.00)	.0
	TOTAL OTHER REVENUE	.00	280.00	.00	(280.00)	.0
	<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861	CRAFT/COMMERCIAL BOOTH SALES	.00	1,675.00	3,000.00	1,325.00	55.8
314-380-4862	FOOD BOOTH SALES	.00	590.00	1,200.00	610.00	49.2
314-380-4863	BEER GARDEN	.00	.00	3,000.00	3,000.00	.0
314-380-4864	JAM SALES	5.00	1,590.00	1,500.00	(90.00)	106.0
314-380-4866	QUILT RAFFLE SALES	.00	3,373.00	4,000.00	627.00	84.3
314-380-4868	PROGRAM AD SALES	.00	1,545.00	2,750.00	1,205.00	56.2
314-380-4870	SPONSORSHIP REVENUE	.00	750.00	4,000.00	3,250.00	18.8
314-380-4876	5K RACE REVENUE	.00	.00	1,100.00	1,100.00	.0
314-380-4878	CAR SHOW REVENUE	.00	3,445.00	3,500.00	55.00	98.4
314-380-4880	FISHING DERBY REVENUE	.00	200.00	440.00	240.00	45.5
314-380-4882	HORSESHOE TOURNEY REVENUE	.00	145.00	100.00	(45.00)	145.0
314-380-4884	KIDZ KORNER REVENUE	.00	726.35	1,000.00	273.65	72.6
314-380-4886	PIE EATING CONTEST REVENUE	.00	124.00	100.00	(24.00)	124.0
	TOTAL FUNDRAISING & EVENT REVENUE	5.00	14,163.35	25,690.00	11,526.65	55.1
	<u>MISCELLANEOUS REVENUE</u>					
314-385-4895	MISCELLANEOUS REVENUE	.00	101.00	500.00	399.00	20.2
	TOTAL MISCELLANEOUS REVENUE	.00	101.00	500.00	399.00	20.2
	TOTAL FUND REVENUE	5.31	14,551.83	26,481.00	11,929.17	55.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118 POLICE SERVICES	.00	1,220.00	1,500.00	280.00	81.3
314-490-6122 IT SERVICES	30.10	442.03	450.00	7.97	98.2
314-490-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	1,200.00	1,200.00	.0
314-490-6224 FESTIVAL ADVERTISEMENT	.00	1,376.27	1,500.00	123.73	91.8
314-490-6226 POSTAGE	.00	.00	50.00	50.00	.0
314-490-6238 BANK SERVICE CHARGES	.00	25.92	.00 (	25.92)	.0
314-490-6290 MISCELLANEOUS	.00	2,289.54	2,000.00 (	289.54)	114.5
314-490-6440 TELEPHONE SERVICES	.00	.00	200.00	200.00	.0
314-490-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
314-490-6705 RENT	80.00	995.00	1,000.00	5.00	99.5
314-490-6810 CRAFT/COMMERCIAL BOOTH EXP	.00	37.85	750.00	712.15	5.1
314-490-6812 FOOD BOOTH EXP	.00	150.00	100.00 (	50.00)	150.0
314-490-6813 BEER GARDEN	.00	.00	1,500.00	1,500.00	.0
314-490-6814 JAM SALES EXP	.00	486.00	750.00	264.00	64.8
314-490-6816 QUILT RAFFLE	.00	3,039.95	4,000.00	960.05	76.0
314-490-6850 5K RACE EXP	.00	.00	600.00	600.00	.0
314-490-6852 CAR SHOW EXP	.00	3,748.42	4,000.00	251.58	93.7
314-490-6854 FISHING DERBY EXP	.00	200.00	440.00	240.00	45.5
314-490-6856 HORSESHOE TOURNEY EXP	.00	.00	50.00	50.00	.0
314-490-6858 KIDZ KORNER EXP	.00	380.00	1,000.00	620.00	38.0
314-490-6860 PIE EATING CONTEST EXP	.00	283.72	200.00 (	83.72)	141.9
314-490-6862 RC FLYERS EXP	.00	.00	100.00	100.00	.0
314-490-6864 ENTERTAINMENT EXP	.00	3,760.00	4,000.00	240.00	94.0
TOTAL MATERIALS & SERVICES	110.10	18,434.70	26,390.00	7,955.30	69.9
TOTAL NON-DEPARTMENTAL	110.10	18,434.70	26,390.00	7,955.30	69.9
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9590 CONTINGENCY	.00	.00	14,613.00	14,613.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	14,613.00	14,613.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	14,613.00	14,613.00	.0
TOTAL FUND EXPENDITURES	110.10	18,434.70	41,003.00	22,568.30	45.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(104.79)	(3,882.87)	(14,522.00)	(10,639.13)	(26.7)

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	7,086.74	
410-1115	CASH IN BANK - LGIP	47,272.60	
	TOTAL ASSETS		54,359.34

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	45,622.34	
	REVENUE OVER EXPENDITURES - YTD	8,737.00	
	BALANCE - CURRENT DATE	8,737.00	
	TOTAL FUND EQUITY		54,359.34
	TOTAL LIABILITIES AND EQUITY		54,359.34

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
410-315-4125	INTEREST EARNED	50.43	857.00	1,163.00	306.00	73.7
	TOTAL INVESTMENT EARNINGS	50.43	857.00	1,163.00	306.00	73.7
	<u>SDC REVENUE</u>					
410-345-4510	PARK SDC FEES	1,970.00	7,880.00	7,880.00	.00	100.0
	TOTAL SDC REVENUE	1,970.00	7,880.00	7,880.00	.00	100.0
	TOTAL FUND REVENUE	2,020.43	8,737.00	9,043.00	306.00	96.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
410-490-6714	MATERIALS & SERVICES	.00	.00	10,000.00	10,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	10,000.00	10,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	10,000.00	10,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
410-700-8520	PARKS IMPROVEMENTS	.00	.00	45,556.00	45,556.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	45,556.00	45,556.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	45,556.00	45,556.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	55,556.00	55,556.00	.0
	 NET REVENUE OVER EXPENDITURES	2,020.43	8,737.00	(46,513.00)	(55,250.00)	18.8

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	6,505.82	
412-1115	CASH IN BANK - LGIP	40,824.20	
	TOTAL ASSETS		47,330.02

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	36,616.57	
	REVENUE OVER EXPENDITURES - YTD	10,713.45	
	BALANCE - CURRENT DATE	10,713.45	
	TOTAL FUND EQUITY		47,330.02
	TOTAL LIABILITIES AND EQUITY		47,330.02

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
412-315-4125	INTEREST EARNED	43.57	649.45	712.00	62.55	91.2
	TOTAL INVESTMENT EARNINGS	43.57	649.45	712.00	62.55	91.2
	<u>SDC REVENUE</u>					
412-345-4512	TRANSPORTATION SDC	1,184.00	10,064.00	4,736.00	(5,328.00)	212.5
	TOTAL SDC REVENUE	1,184.00	10,064.00	4,736.00	(5,328.00)	212.5
	TOTAL FUND REVENUE	1,227.57	10,713.45	5,448.00	(5,265.45)	196.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
412-490-6128	OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
412-700-8530	STREET IMPROVEMENTS	.00	.00	31,951.00	31,951.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	31,951.00	31,951.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	31,951.00	31,951.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	33,951.00	33,951.00	.0
	 NET REVENUE OVER EXPENDITURES	1,227.57	10,713.45	(28,503.00)	(39,216.45)	37.6

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	12,685.04	
430-1115	CASH IN BANK - LGIP	298,816.87	
	TOTAL ASSETS		311,501.91

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	265,465.41	
	REVENUE OVER EXPENDITURES - YTD	46,036.50	
	BALANCE - CURRENT DATE	46,036.50	
	TOTAL FUND EQUITY		311,501.91
	TOTAL LIABILITIES AND EQUITY		311,501.91

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
430-315-4125	INTEREST EARNED	318.08	5,821.50	5,987.00	165.50	97.2
	TOTAL INVESTMENT EARNINGS	318.08	5,821.50	5,987.00	165.50	97.2
	<u>SDC REVENUE</u>					
430-345-4530	WATER SDC	7,660.00	40,215.00	30,640.00	(9,575.00)	131.3
	TOTAL SDC REVENUE	7,660.00	40,215.00	30,640.00	(9,575.00)	131.3
	TOTAL FUND REVENUE	7,978.08	46,036.50	36,627.00	(9,409.50)	125.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
430-490-6128	OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
430-700-8540	WATER SYSTEMS IMPROVEMTS	.00	.00	274,087.00	274,087.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	274,087.00	274,087.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	274,087.00	274,087.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	276,087.00	276,087.00	.0
	 NET REVENUE OVER EXPENDITURES	7,978.08	46,036.50	(239,460.00)	(285,496.50)	19.2

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	8,194.72	
440-1115	CASH IN BANK - LGIP	131,550.00	
	TOTAL ASSETS		139,744.72

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	128,016.68	
	REVENUE OVER EXPENDITURES - YTD	11,728.04	
	BALANCE - CURRENT DATE	11,728.04	
	TOTAL FUND EQUITY		139,744.72
	TOTAL LIABILITIES AND EQUITY		139,744.72

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
440-315-4125	INTEREST EARNED	140.10	2,645.96	3,185.00	539.04	83.1
	TOTAL INVESTMENT EARNINGS	140.10	2,645.96	3,185.00	539.04	83.1
	<u>SDC REVENUE</u>					
440-345-4540	SEWER SDC	2,142.00	9,082.08	8,568.00	(514.08)	106.0
	TOTAL SDC REVENUE	2,142.00	9,082.08	8,568.00	(514.08)	106.0
	TOTAL FUND REVENUE	2,282.10	11,728.04	11,753.00	24.96	99.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
440-490-6128	OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
440-700-8550	SEWER SYSTEMS	.00	.00	137,136.00	137,136.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	137,136.00	137,136.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	137,136.00	137,136.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	139,136.00	139,136.00	.0
	 NET REVENUE OVER EXPENDITURES	2,282.10	11,728.04	(127,383.00)	(139,111.04)	9.2

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	7,159.54	
445-1115	CASH IN BANK - LGIP	37,818.13	
	TOTAL ASSETS		44,977.67

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	33,378.55	
	REVENUE OVER EXPENDITURES - YTD	11,599.12	
	BALANCE - CURRENT DATE	11,599.12	
	TOTAL FUND EQUITY		44,977.67
	TOTAL LIABILITIES AND EQUITY		44,977.67

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
445-315-4125	INTEREST EARNED	40.39	584.72	758.00	173.28	77.1
	TOTAL INVESTMENT EARNINGS	40.39	584.72	758.00	173.28	77.1
	<u>SDC REVENUE</u>					
445-345-4545	STORM DRAINAGE SDC	1,346.00	11,014.40	5,384.00	(5,630.40)	204.6
	TOTAL SDC REVENUE	1,346.00	11,014.40	5,384.00	(5,630.40)	204.6
	TOTAL FUND REVENUE	1,386.39	11,599.12	6,142.00	(5,457.12)	188.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
445-490-6128	OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
445-700-8560	STORMWATER IMPROVEMENTS	.00	.00	34,475.00	34,475.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	34,475.00	34,475.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	34,475.00	34,475.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	36,475.00	36,475.00	.0
	 NET REVENUE OVER EXPENDITURES	1,386.39	11,599.12	(30,333.00)	(41,932.12)	38.2

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	23,643.08	
	TOTAL ASSETS		23,643.08

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	19,691.87	
	REVENUE OVER EXPENDITURES - YTD	3,951.21	
	BALANCE - CURRENT DATE	3,951.21	
	TOTAL FUND EQUITY		23,643.08
	TOTAL LIABILITIES AND EQUITY		23,643.08

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
520-315-4125	INTEREST EARNED	.57	13.21	.00	(13.21)	.0
	TOTAL INVESTMENT EARNINGS	.57	13.21	.00	(13.21)	.0
	<u>TRANSFERS IN</u>					
520-390-4930	TRANSFER FROM WATER FUND	.00	3,938.00	3,938.00	.00	100.0
	TOTAL TRANSFERS IN	.00	3,938.00	3,938.00	.00	100.0
	TOTAL FUND REVENUE	.57	3,951.21	3,938.00	(13.21)	100.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

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	23,628.00	23,628.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	23,628.00	23,628.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	23,628.00	23,628.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	23,628.00	23,628.00	.0
	NET REVENUE OVER EXPENDITURES	.57	3,951.21	(19,690.00)	(23,641.21)	20.1

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	9,826.25	
	TOTAL ASSETS		9,826.25

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	8,245.73	
	REVENUE OVER EXPENDITURES - YTD	1,580.52	
	BALANCE - CURRENT DATE	1,580.52	
	TOTAL FUND EQUITY		9,826.25
	TOTAL LIABILITIES AND EQUITY		9,826.25

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
521-315-4125	INTEREST EARNED	.24	5.52	.00	(5.52)	.0
	TOTAL INVESTMENT EARNINGS	.24	5.52	.00	(5.52)	.0
	<u>TRANSFERS IN</u>					
521-390-4940	TRANSFER FROM SEWER FUND	.00	1,575.00	1,575.00	.00	100.0
	TOTAL TRANSFERS IN	.00	1,575.00	1,575.00	.00	100.0
	TOTAL FUND REVENUE	.24	1,580.52	1,575.00	(5.52)	100.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

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	9,820.00	9,820.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	9,820.00	9,820.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	9,820.00	9,820.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	9,820.00	9,820.00	.0
	NET REVENUE OVER EXPENDITURES	.24	1,580.52	(8,245.00)	(9,825.52)	19.2

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

EQUIPMENT FUND

ASSETS

550-1110	ALLOCATED CASH	22,181.31	
	TOTAL ASSETS		22,181.31

LIABILITIES AND EQUITY

FUND EQUITY

550-3100	BEGINNING FUND BALANCE	173.86	
	REVENUE OVER EXPENDITURES - YTD	22,007.45	
	BALANCE - CURRENT DATE	22,007.45	
	TOTAL FUND EQUITY		22,181.31
	TOTAL LIABILITIES AND EQUITY		22,181.31

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

EQUIPMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
550-315-4125	INTEREST EARNED	.54	7.45	.00	(7.45)	.0
	TOTAL INVESTMENT EARNINGS	.54	7.45	.00	(7.45)	.0
	<u>TRANSFERS IN</u>					
550-390-4910	TRANSFER FROM GENERAL FUND	.00	6,000.00	6,000.00	.00	100.0
550-390-4912	TRANSFER FROM STREET FUND	.00	4,000.00	4,000.00	.00	100.0
550-390-4930	TRANSFER FROM WATER FUND	.00	6,000.00	6,000.00	.00	100.0
550-390-4940	TRANSFER FROM SEWER FUND	.00	6,000.00	6,000.00	.00	100.0
	TOTAL TRANSFERS IN	.00	22,000.00	22,000.00	.00	100.0
	TOTAL FUND REVENUE	.54	22,007.45	22,000.00	(7.45)	100.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

EQUIPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
550-700-8425 VEHICLES & ROLLING STOCK	.00	.00	22,035.00	22,035.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	22,035.00	22,035.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	22,035.00	22,035.00	.0
TOTAL FUND EXPENDITURES	.00	.00	22,035.00	22,035.00	.0
NET REVENUE OVER EXPENDITURES	.54	22,007.45	(35.00)	(22,042.45)	62878.

CITY OF LOWELL
BALANCE SHEET
JUNE 30, 2020

DEBT RESERVE FUND

LIABILITIES AND EQUITY

FUND EQUITY

555-3100	BEGINNING FUND BALANCE		12,838.57	
	REVENUE OVER EXPENDITURES - YTD	(	<u>12,838.57)</u>	
	BALANCE - CURRENT DATE		(	<u>12,838.57)</u>
	TOTAL FUND EQUITY			<u>.00</u>
	TOTAL LIABILITIES AND EQUITY			<u><u>.00</u></u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

DEBT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
555-315-4125	INTEREST EARNED	.00	19.48	150.00	130.52	13.0
	TOTAL INVESTMENT EARNINGS	.00	19.48	150.00	130.52	13.0
	TOTAL FUND REVENUE	.00	19.48	150.00	130.52	13.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

DEBT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
555-900-9140	TRANSFER TO SEWER FUND	.00	12,858.05	12,874.00	15.95	99.9
	TOTAL OTHER REQUIREMENTS	.00	12,858.05	12,874.00	15.95	99.9
	TOTAL OTHER REQUIREMENTS	.00	12,858.05	12,874.00	15.95	99.9
	TOTAL FUND EXPENDITURES	.00	12,858.05	12,874.00	15.95	99.9
	NET REVENUE OVER EXPENDITURES	.00	(12,838.57)	(12,724.00)	114.57	(100.9)

Lowell Municipal Court

Revenues

4th Qtr FY 19-20	Revenue
Apr-20	\$ 579.91
May-20	\$ -
Jun-20	\$ -
Total Revenues	\$ 579.91

Expenses

4th Qtr FY 19-20	Assessments	Bailiff	Judge	CC Bank Charges	Collection Expenses	Citation Refunds	Total
Apr-20	\$ 107.00				\$ 127.63		
May-20							
Jun-20							
Total Expenses	\$ 107.00	\$ -	\$ -	\$ -	\$ 127.63	\$ -	\$ 234.63

Revenue Distribution

4th Qtr Revenue	\$ 579.91
Less 10% Admin Fee	\$ 57.99
Less Court Expenses	\$ 234.63
Net Revenue	\$ 287.29

City of Oakridge

50% Net Revenue	\$ 143.64
Bailiff	\$ -
Total	\$ 143.64

Amount to be paid to City of Oakridge

City of Lowell

50% Net Revenue	\$ 143.64
Judge	\$ -
10% Admin Fee	\$ 57.99
Total	\$ 201.64

Amount to be paid to City of Lowell

Report Criteria:

Suppress employee name and number

Employee Number	Name	Pay Code	Pay Code Title	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remaining	Hourly Rate	Liability Amount	Msg
101	Baker, Max	3-01	Vacation Pay	177.90	10.00	14.00	173.90	33.1246	5,760.37	
		4-01	Sick Pay	499.00	8.00	5.00	502.00	33.1246	16,628.55	
102	Cobb, Jared B	3-01	Vacation Pay	230.33	16.66	15.00	231.99	43.2692	10,038.02	
		4-01	Sick Pay	352.00	8.00	.00	360.00	43.2692	15,576.91	
103	Daigneault, Robert G	3-01	Vacation Pay	59.57	4.18	.00	63.75	13.6700	871.43	
		4-01	Sick Pay	70.50	5.00	.00	75.50	13.6700	1,032.08	
104	Donnell, Joyce	3-01	Vacation Pay	75.60	10.00	4.00	81.60	25.4122	2,073.64	
		4-01	Sick Pay	652.50	8.00	5.00	655.50	25.4122	16,657.70	
105	Nicholas G Harris	3-01	Vacation Pay	84.15	6.70	4.00	86.85	15.7500	1,367.89	
		4-01	Sick Pay	98.00	8.00	16.00	90.00	15.7500	1,417.50	
106	Hunter L.D. Harris	3-01	Vacation Pay	97.15	6.70	.50	103.35	15.7500	1,627.76	
		4-01	Sick Pay	111.50	8.00	.00	119.50	15.7500	1,882.12	
Grand Totals:				2,508.20	99.24	63.50	2,543.94		74,933.97	

Pay Code Summary

Pay Code	Pay Code Title	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remaining	Liability Amount
3-01	Vacation Pay	724.70	54.24	37.50	741.44	21,739.11
4-01	Sick Pay	1,783.50	45.00	26.00	1,802.50	53,194.86

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Max Baker, Public Works Director
DATE: July 17, 2020
SUBJECT: Public Works Report

☐ **DISCUSSION**
☐ **ACTION**
☐ **RESOLUTION**
☐ **ORDINANCE**
☐ **PROCLAMATION**
☒ **REPORT**

SUMMARY:

The attached Public Works Report is for the period of June 20 – July 17. The report covers the following topics: Streets and Parks, Wastewater Treatment Plant/Collection, and Water Treatment Plant/Distribution, Training and Certification, and Code Enforcement.

FISCAL IMPACT:

N/A

COURSES OF ACTION:

This item is presented for purposes of review and discussion.

RECOMMENDATION:

N/A

ATTACHMENTS:

1. June Public Works Report



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

TO: Mayor Bennett and Council
FROM: Max Baker, Public Works Director
DATE: July 21, 2020
SUBJECT: Public Works Report

Streets and Parks

The new Radar Speed sign has been working excellent. Below are the weekly report totals from 7/10 - 7/17

Total Vehicles Count	# of Speed Violations	Average Speed (MPH)	Maximum Speed (MPH)
934	4	13	27

Lane County started the ADA ramp and cross walk improvements Friday the 17th. Work includes replacement of sidewalk ramps on Pioneer, Main, Hyland and Wetleau, it also includes installation of a new push button crosswalk on Wetleau Drive and West Boundary Road.

Wastewater Treatment Plant/Collections

Staff is working on annual maintenance, cleaning and inspection of process tanks at Wastewater Plant.

We are working on finishing gravel pad for new metal building. Expected delivery and install is 3-4 weeks.

Water Treatment Plant/Distribution

All Algae sample results non-detects.

Staff installed two new water meters and relocated a service line on East 4th Street to allow for extension of water and sewer lines to serve future development.

Training and Certification

Nothing new.

Code Enforcement

- 1- Vehicle
- 2- Customer contacts for vegetation

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 18, 2020
SUBJECT: Monthly Police Report

- ☐ **DISCUSSION**
- ☐ **ACTION**
- ☐ **RESOLUTION**
- ☐ **ORDINANCE**
- ☐ **PROCLAMATION**
- ☒ **REPORT**

SUMMARY:

The Monthly Police Report for June is presented for your review and discussion.

FISCAL IMPACT:

None.

COURSES OF ACTION:

This item is presented for purposes of review and discussion.

RECOMMENDATION:

N/A

ATTACHMENTS:

1. June Police Report

LOWELL PATROL LOG June 2020

DATE	OFFICERS	START TIME	END TIME	# HOURS	CONTACTS	ARRESTS	CITES	WARNINGS	CALLS	REPORT #
1-Jun	407	23:30	1:00	1:30						
5-Jun	409	2:30	4:00	1:30						
7-Jun	407	2:00	3:30	1:30						
7-Jun	407	23:30	1:00	1:30						
10-Jun	409	23:15	0:15	1:00						
12-Jun	409	1:00	2:30	1:30						
12-Jun	429	17:45	19:15	1:30						
13-Jun	429	7:30	8:30	1:00						
13-Jun	423	7:30	8:30	1:00						
13-Jun	429	9:00	12:00	3:00						
13-Jun	423	9:00	12:00	3:00						
14-Jun	407	23:30	1:00	1:30						
18-Jun	421	14:20	15:20	1:00						
21-Jun	407	0:00	1:30	1:30						
22-Jun	409	22:15	23:15	1:00						
23-Jun	429	20:20	21:20	1:00						
24-Jun	407	23:00	0:30	1:30						
25-Jun	407	23:30	1:00	1:30						
28-Jun	409	1:15	2:15	1:00						
29-Jun	429	17:15	18:15	1:00						
29-Jun	401	17:15	18:15	1:00						
29-Jun	409	3:00	5:30	2:30						
TOTAL HOURS WORKED				32.5						

TRAFFIC VIOLATIONS	CITATION	WARNING
SPEED		1
DWS		
FAIL TO SIGNAL		
STOP VIOLATIONS		
OTHER MOVING	1	

DATE	TIME	DESCRIPTION
12-Jun		Class of 2020 Parade
13-Jun		Traffic for No Ops, Speed
23-Jun		Assist with Fire Department

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 18, 2020
SUBJECT: Contract
Temporary Employment Agreement

- ☐ **DISCUSSION**
- ☒ **ACTION**
- ☐ **RESOLUTION**
- ☐ **ORDINANCE**
- ☐ **PROCLAMATION**
- ☐ **REPORT**

SUMMARY:

At the July 7 meeting the City Council authorized the Mayor and Council President to negotiate a contract with Marsha Miller to serve as Interim City Administrator. The attached agreement is presented for the review and approval.

FISCAL IMPACT:

Funding is provided in the FY 2021 Budget for the City Administrator position.

COURSES OF ACTION:

1. Motion to approve the Temporary Employment Agreement with Marsha Miller.
2. No action.

RECOMMENDATION:

Motion to approve the Temporary Employment Agreement with Marsha Miller.

ATTACHMENTS:

1. Temporary Employment Agreement with Marsha Miller

July 16, 2020

To: Marsha Miller
From: Don Bennett, Mayor
Gail Harris, Council President
Subject: Temporary Employment Agreement

This letter is to confirm the terms of your Temporary Employment Agreement, effective August 1, 2020. This agreement is effective through January 31, 2021.

You will report to the City Council. Your primary assignment will be Interim City Administrator.

As a temporary employee who is a PERS retiree, you are solely responsible for monitoring your time, and making sure that you comply with any PERS limitations. If appropriate, you can work with Council on a flexible schedule, but any such approval does not change the PERS rules or your responsibility regarding compliance with the PERS limitations.

You will be paid \$50 per hour for hours worked, not to exceed 1,040 hours for the term of the agreement.

You will receive or be eligible for:

- paid sick leave (accruing two (2) hours for every forty (40) hours worked);

You will not receive or be eligible for:

- paid vacation;
- employer or employee PERS contributions;
- life or long-term disability insurance;
- personal contributions to a deferred compensation account;
- employer contributions to a deferred compensation account; or
- health or dental insurance.

This agreement can be terminated at any time prior to January 31, 2021 by either party with or without cause upon written notice.

Don Bennett, Mayor

Date

Gail Harris, Council President

Date

Marsha Miller

Date

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 18, 2020
SUBJECT: Contract
Law Enforcement Services

- ☐ **DISCUSSION**
- ☒ **ACTION**
- ☐ **RESOLUTION**
- ☐ **ORDINANCE**
- ☐ **PROCLAMATION**
- ☐ **REPORT**

SUMMARY:

The City of Oakridge submitted a new contract for law enforcement services to cover FY 2020-21. This contract is for an amount of \$28,966.90 which reflects an increase of \$843, or 3% over the FY 2020-21 contract.

FISCAL IMPACT:

This anticipated increase was included in the FY 2020-21 Adopted Budget.

COURSES OF ACTION:

1. Motion to approve the 2020-21 agreement for law enforcement services with the City of Oakridge.
2. Motion to approve the 2020-21 agreement for law enforcement services with the City of Oakridge.

RECOMMENDATION:

Motion to approve the 2020-21 agreement for law enforcement services with the City of Oakridge.

ATTACHMENTS:

1. Agreement for Law Enforcement Services – City of Lowell/City of Oakridge

AGREEMENT FOR LAW ENFORCEMENT SERVICES

CITY OF LOWELL/CITY OF OAKRIDGE

THIS AGREEMENT is made and entered by and between the CITY OF LOWELL hereinafter called Lowell, a municipal corporation of the State of Oregon, and the CITY OF OAKRIDGE, hereinafter called Oakridge, a municipal corporation of the State of Oregon.

WITNESSETH

WHEREAS, Lowell is desirous of contracting with Oakridge for the performance of the hereinafter described law enforcement functions within the boundaries of Lowell by Oakridge thereof, and;

WHEREAS, Oakridge has agreed to tender such services on the terms and conditions hereinafter set forth; and

WHEREAS, such contracts are authorized and provided for by the provisions of ORS 190.010.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND COVENANTS HEREIN CONTAINED, IT IS MUTUALLY AGREED AS FOLLOWS:

1. **TERM:** The term of this agreement shall be 12 months, commencing July 1, 2020 and terminating June 30, 2021.
2. **COMPENSATION:** Lowell shall pay to Oakridge for such law enforcement services as provided herein as follows:

- a. Costs for this period. Payments shall be made in equal installments.

<u>FISCAL YEAR</u>	<u>AMOUNT</u>	<u>HOURS</u>	<u>HOURLY RATE</u>
July 1, 2020 - June 30, 2021	\$28,966.90	480	\$60.34

- b. In the event an incident within Lowell requires extraordinary police services above and beyond the typical investigation and causes the hours to be performed on behalf of Lowell to exceed the 40-hour month average, Lowell shall pay for such services at the established hourly rate listed above. Prior to any payments being made under this subparagraph, the City Administrator shall review the time involved in the investigation and jointly agree on the additional amount of compensation which should be due.
 - c. Additional hours may be requested by Lowell to cover special events or patrols. Such requests shall be made in writing to Oakridge no less than 30 days prior to the event or patrol. Oakridge shall make reasonable accommodations to cover these additional hours. Unless prior arrangements are made and agreed to by both parties in writing, Lowell shall pay for such services at the hourly rate listed above.

3. **POLICE RESPONSIBILITIES:** Oakridge agrees to provide police protection within the corporate limits of Lowell to the extent and in the manner herein set forth. The police services shall encompass duties and functions of the type coming within the jurisdiction of and customarily rendered by a city police department. Such services shall include enforcement and investigations involved in the field of public safety, criminal law enforcement, or related fields within the legal power of the Chief of Police to so provide and shall be provided in conformance with the standards generally accepted within the policing profession. The Oakridge Police shall:
 - a. Provide enforcement of State Statutes and Lowell Ordinances regarding criminal offenses and Oregon Vehicle Code Violations.
 - b. Provide enforcement of all other Lowell ordinances which by their nature are generally enforceable by police action on a call basis, responding to Lowell staff or resident complaints of ordinance violations, but generally no ordinance enforcement by random patrol.
 - c. Provide a 10-hour weekly patrol (average 40 hours per calendar month) of Lowell in marked police vehicles, with at least one patrol more than 4 hours. Travel time shall be charged based on actual travel time and segregated on the monthly report. Administrative hours will be included in the 40 total hours to include investigative reports and other administrative duties as needed and segregated on the monthly report.
 - d. Patrol schedule shall be provided a minimum of two-weeks in advance to the Lowell City Administrator to allow time for planning traffic control, crime prevention and code enforcement activities.
 - e. Provide a written report to Lowell on or before the 8th day of each month setting forth the actual number of calls for service and number of citations and arrests for the previous month. The Chief of Police or his designee shall attend any and all meetings concerning policing issues as requested by Lowell.
 - f. Make available for the performance of the duties herein properly supervised officers, certified by the Oregon Department of Public Safety Standards and Training (except as to reserve officer/cadets), and furnish and supply all other necessary labor, supervision, equipment, communications facilities, and supplies to maintain the level of services to be rendered hereunder.
4. **PERSONNEL:** The rendition of such service, standards of performance, the discipline of officers, and other matters incident to the performance of such services and control of personnel so employed shall remain solely with the City of Oakridge.
 - a. With the exception of police department reserves, all personnel employed in the performance of such services pursuant to this agreement shall be Oakridge employees and all persons employed hereunder shall have City pensions, salary, workers compensation and any status or rights under the provisions of City employment paid for by Oakridge.

- b. Lowell shall not be called upon to assume any liability for the direct payment of any salaries, wages, or other compensation to any Oakridge personnel performing services hereunder for Lowell or any liability other than that provided for in this agreement. Except as otherwise herein specified, Lowell shall not be liable for compensation or indemnity to any Oakridge employee for any injury, or sickness arising out of his or her employment.
- 5. **COURT:** It is mutually agreed that all arrests for felony crimes or other misdemeanors, except those cited under Lowell Ordinance 273 which may be cited into the Lowell Municipal Court, will be presented to the District Attorney for Lane County, State of Oregon, for trial in the appropriate court of jurisdiction, and the court of jurisdiction will be entitled to all portions of fines, forfeitures, etc. normally retained by them. All violations of Oregon Vehicle Code and ordinance violations committed within the incorporated limits of Lowell will be cited to appear in the Lowell Municipal Court, Lane County, Oregon, or such other court as has jurisdictions over the offense cited. Oakridge will provide a bailiff for the Lowell Municipal Court who shall be present whenever the Court is in session. An Officer schedule to testify at Court may serve as Bailiff. Bailiff time will be accounted for separately from patrol time and will be paid for at the established rate from Court revenues. A minimum of one hour will be charged for each Court session. Required Court appearances by Officers, above and beyond Bailiff duty will also be accounted for separately and paid from Court receipts. All net revenue generated and retained by the Lowell Municipal Court will be divided equally with the City of Oakridge, to assist in covering additional costs of services. Lowell will segregate funds received and record them into a liability account. Court Revenue will be accounted for as follows on a quarterly basis:
 - a. From Gross Receipts, all Statutory Assessments, including the Court Administration Surcharge will be deducted and paid from the liability account.
 - b. From Gross Receipts, direct Court costs for the Judge and any other required personnel services, including but not limited to City Attorney and Interpreter, if required, plus 10% Court Administrative Costs in addition to previous year Court Administration Surcharge and will be deducted for payment to the City of Lowell.
 - i. From Gross Receipts, Bailiff costs and additional costs for Officers to appear in Court, will be deducted for payment to the City of Oakridge.
 - ii. The remaining net revenue will be divided equally between Lowell and Oakridge.
 - iii. Within 30 days of the end of each fiscal year quarter, costs identified in b above plus Lowell's share of net receipts will be deducted from the liability account and paid to the City of Lowell.
 - iv. Within 30 days of the end of each fiscal year quarter, a check will be written to the City of Oakridge for costs identified in c above plus Oakridge's share of net receipts.
- 6. **DISPUTE RESOLUTION:** Specifically, the Administrators shall attempt to resolve any disputes between the cities concerning the terms of this agreement and the performance thereof and may recommend that the cities enter into mediation or arbitration if the Administrators are unable to resolve a dispute matter. The type and quality of service shall be reviewed annually by the respective councils.

7. **TERMINATION:** This agreement may be terminated by either city at any time upon giving two (2) months written notice of their intent to do so. Further, if the City of Lowell receives a UHP COPS Grant the contract will be adjusted as needed.
8. **HOLD HARMLESS:** The parties hereby covenant and agree to hold and save each other, their officers, agents and other employees, harmless from all claims whatsoever, including attorney's fees and costs, by reason of any act or omission of each city, its officers, agents, or employees. Oakridge will provide Lowell a certificate of insurance indicating the City of Oakridge carries an insurance policy providing liability insurance for its Police Department and any contractual arrangements with other agencies.
9. **MISCELLANEOUS:**
- a. Any amendments or modification hereto shall be made in writing as approved by respective councils.

IN WITNESS WHEREOF, this instrument has been executed in duplicate pursuant to resolutions heretofore duly and legally adopted by each of the parties hereto.

CITY OF OAKRIDGE

CITY OF LOWELL

Kathy Holston, Mayor Date

Don Bennett, Mayor Date

ATTEST:

Kevin Martin Date
Chief of Police

Jared Cobb Date
City Administrator

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 18, 2020
SUBJECT: Resolution
Authorize a Change of Signatories

- ☐ **DISCUSSION**
- ☐ **ACTION**
- ☒ **RESOLUTION**
- ☐ **ORDINANCE**
- ☐ **PROCLAMATION**
- ☐ **REPORT**

SUMMARY:

The General Bank Account signature card needs to be updated. Authorized signers will include three members of the City Council and the City Administrator.

FISCAL IMPACT:

None.

COURSES OF ACTION:

1. Motion to approve Resolution 748, as written
2. Motion to approve Resolution 748, as amended.

RECOMMENDATION:

Motion to approve Resolution 748, as written.

ATTACHMENTS:

1. Resolution 748 – Authorize a Change of Signatories

CITY OF LOWELL, OREGON

RESOLUTION 748

**A RESOLUTION TO AUTHORIZE A CHANGE OF SIGNATORIES FOR THE CITY OF LOWELL
GENERAL ACCOUNT 47100094 WITH BANNER BANK**

WHEREAS, a change of City staff has necessitated a change of the authorized signatories on the City of Lowell General Account 47100094 with Banner Bank, now therefore,

BE IT RESOLVED, that

The following signatories be designated for said account:

- a) Don Bennett
- b) Gail Harris
- c) Samantha Dragt
- d) Tim Stratis
- e) John Myers
- f) Marsha Miller

Adopted by the City Council of the City of Lowell, this 21st day of July, 2020.

Yea: _____

Nay: _____

Approved: _____
Don Bennett, Mayor

Attest: _____
Jared Cobb, City Administrator

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 18, 2020
SUBJECT: Resolution
Budget Transfers

- ☐ **DISCUSSION**
- ☐ **ACTION**
- ☒ **RESOLUTION**
- ☐ **ORDINANCE**
- ☐ **PROCLAMATION**
- ☐ **REPORT**

SUMMARY:

The Fiscal Year 2020/21 Budget identifies several budget transfers. As required by the City's Fiscal Management Policy and Procedures Manual, all budget transfers must be approved by the City Council prior to execution. The attached Resolution 749 completes all the budgeted transfers.

FISCAL IMPACT:

The transfers were included in the Fiscal Year 2020/21 Budget and the transferring funds have the resources to complete the transfers.

COURSES OF ACTION:

1. Motion to approve Resolution 749, as written.
2. Motion to approve Resolution 749, as amended.
3. No action.

RECOMMENDATION:

Motion to approve Resolution 749, as written.

ATTACHMENTS:

1. Resolution 749 – A Resolution Transferring Funds

CITY OF LOWELL, OREGON**RESOLUTION 749****A RESOLUTION TRANSFERRING FUNDS**

WHEREAS, the FY 2020-2021 Budget for the City of Lowell identified several transfers of resources between funds; and

WHEREAS, resources are currently available in the fund from which they are to be transferred;

NOW THEREFORE, BE IT RESOLVED, that the following budget transfers be made:

FROM	TO	AMOUNT
General Fund	Building Fund	\$37,200
Water Fund	Water Reserve Fund	\$15,740
Sewer Fund	Sewer Reserve Fund	\$5,920
Equipment Reserve Fund	General Fund	\$6,051
Equipment Reserve Fund	Street Fund	\$4,033
Equipment Reserve Fund	Water Fund	\$6,051
Equipment Reserve Fund	Sewer Fund	\$6,051

Adopted by the City Council of the City of Lowell, this 21st day of July 2020.

Yea: _____

Nay: _____

Approved: _____
Don Bennett, Mayor

Attest: _____
Jared Cobb, City Recorder

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: July 18, 2020
SUBJECT: Resolution
Local State of Emergency

☐ **DISCUSSION**
☐ **ACTION**
☒ **RESOLUTION**
☐ **ORDINANCE**
☐ **PROCLAMATION**
☐ **REPORT**

SUMMARY:

On March 17, 2020 the Council enacted Resolution 733 to declare a State of Local Emergency. The State of Local Emergency expired June 16, 2020 as Lane County moved into Phase II reopening. Unfortunately, cases have doubled each week since. The state has also allocated \$50,000 from the Coronavirus Relief Fund for eligible expenses. This declaration is set to expire when the Lane County declaration expires, or unless terminated earlier by the City Council.

FISCAL IMPACT:

The City has contracted for the professional cleaning of park restrooms twice per day and cleaning of City Hall and the Maggie Osgood Library once per week. These expenses are reimbursable by the CRF.

COURSES OF ACTION:

1. Motion to approve Resolution 750, as written.
2. Motion to approve Resolution 750, as amended.
3. No action.

RECOMMENDATION:

Motion to approve Resolution 750, as written.

ATTACHMENTS:

1. Resolution 750

CITY OF LOWELL, OREGON**RESOLUTION 750****A RESOLUTION DECLARING A LOCAL STATE OF EMERGENCY THROUGH AUGUST 18, 2020**

WHEREAS, COVID-19 (novel coronavirus) was declared a pandemic by the World Health Organization on March 11, 2020; and

WHEREAS, coronaviruses are a group of viruses that can cause respiratory disease, with the potential to cause serious illness or loss of life. Current indications suggest that individuals who are elderly and/or have underlying health conditions are most at risk from COVID-19; and

WHEREAS, COVID-19 requires a significant amount of resources at the local level to keep the public and community informed and as safe as possible; and

WHEREAS, on March 8, 2020 Governor Kate Brown declared a state of emergency due to the COVID-19 outbreak in Oregon (Executive Order No. 20-02), finding that COVID-19 has created a threat to public health and safety, and constitutes a statewide emergency under ORS 401.025(1). Governor Brown also issued guidance regarding group gatherings and social distancing to minimize potential opportunities for the COVID-19 to spread (Executive Order No. 20-05); and

WHEREAS, the COVID-19 pandemic has created significant financial and other impacts to the community of unknown duration; and

WHEREAS, staff has been in contact with local agency leaders and public health experts, including the Lane County Health Department for countywide information and updates. The primary focus of the City is to restrict the spread of COVID-19 and to maintain the health of our workforce and the community so the City can continue to provide crucial public services; and

WHEREAS, pursuant to ORS 401.309, the governing body of a city may declare, by ordinance or resolution, that a state of emergency exists within the city; and

WHEREAS, a Declaration of Local State of Emergency was declared on March 17, 2020 and expired June 16, 2020; and

WHEREAS, Lane County has experienced a doubling of COVID-19 cases each week since the expiration of the Local State of Emergency on June 16, 2020; and

WHEREAS, the Oregon Coronavirus Relief Fund (CRF) has allocated \$50,000 to reimburse the City of Lowell for eligible expenses; and

WHEREAS, the recent surge in cases requires additional financial resources and operational flexibility to respond appropriately; now therefore,

BE IT RESOLVED that the Lowell City Council orders that:

1. A Local State of Emergency is declared to exist throughout the City of Lowell.
2. This Declaration of Local State of Emergency is effective immediately and will remain in effect until the Lane County Local State of Emergency expires, or unless terminated earlier by the Lowell City Council.
3. To protect the health and safety of City employees, the City Administrator shall develop emergency policies and guidance on the use of sick leave, vacation leave, telecommuting, meeting protocol, social distancing, identification of essential and non-essential staff for ongoing presence at City facilities, and other policies that will be in effect for the duration of the emergency. This may include limiting staff interaction with the public and restricting or closing access to City facilities, while seeking to preserve the continuation of essential public services.
 - a. To reduce exposure to and spread of COVID-19, and in support of state and federal guidelines for social distancing, the City of Lowell is cancelling advisory committee meetings for the duration of the emergency, or until and unless an alternative meeting method has been identified.
 - b. To reduce exposure to and spread of COVID-19, and in support of state and federal guidelines for social distancing, City Council meetings will be held with social distancing modifications and/or online.
 - c. Public hearings necessary to meet state-mandated land use review timelines may be held with social distancing modifications and/or online.
4. The City Administrator may suspend enforcement of utility billing department rules, regulations and code provisions, as determined necessary to ensure public health.
5. Special Event Permits will not be issued without prior authorization of the City Council, and such events must meet or exceed guidelines issued by state or federal authorities.
6. To respond to the COVID-19 Pandemic, the City may procure needed goods and services in accordance with ORS 279B.080 and without compliance with normal procurement procedures and redirect any necessary City funds for emergency purposes.
7. The City Council specifically authorizes up to \$50,000 in emergency funds for expenses that meet eligibility criteria and are reimbursable by the Oregon Coronavirus Relief Fund.

8. The City will take all necessary steps authorized by law to coordinate the response and recovery of this emergency, including but not limited to, requesting assistance from the State of Oregon and Lane County.

Adopted by the City Council of the City of Lowell this 21st day of July 2020.

Yea: _____

Nay: _____

Approved: _____
Don Bennett, Mayor

Attest: _____
Jared Cobb, City Administrator