

Lowell City Council
Regular Meeting Agenda
Tuesday, October 21st at 7:00 P.M.

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

1. Call to Order/Roll Call/Pledge

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

2. Approval of Agenda

3. 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.

- a. Financial Reports July 2025
- b. Financial Reports August 2025
- c. Check Register September 2025
- d. Leave Register September 2025
- e. Meeting minutes
 - I. September 16, 2025, Regular Meeting Minutes

4. 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.

5. Staff Reports:

- a. City Administrator Report
- b. Public Works Report
- c. Library Report
- d. September 2025 Lane County Call Log

6. Presentations: None

7. Old Business:

- a. Second reading of Ordinance 314, "An Ordinance amending the Lowell Development Code to adopt zoning regulations and standards for Mobile Food Vending within the City of Lowell."

8. New Business:

- a. Resolution No. 862, "A Resolution Transferring Funds". – Discussion/Possible Action
- b. Library committee volunteer application, - Discussion/Possible Action
- c. Planning Commission volunteer application, - Discussion/Possible Action
- d. Recap of 25-26 City Council Goals, - Discussion/Possible Action
- e. CA Evaluation process, criteria and timeline, - Discussion/Possible Action

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 Sam Dragt at 541-937-2157.

9. Other Business:

- a. Work session topics for November 4, 2025 meeting

10. Adjourn

Future Meetings / Dates to Remember:

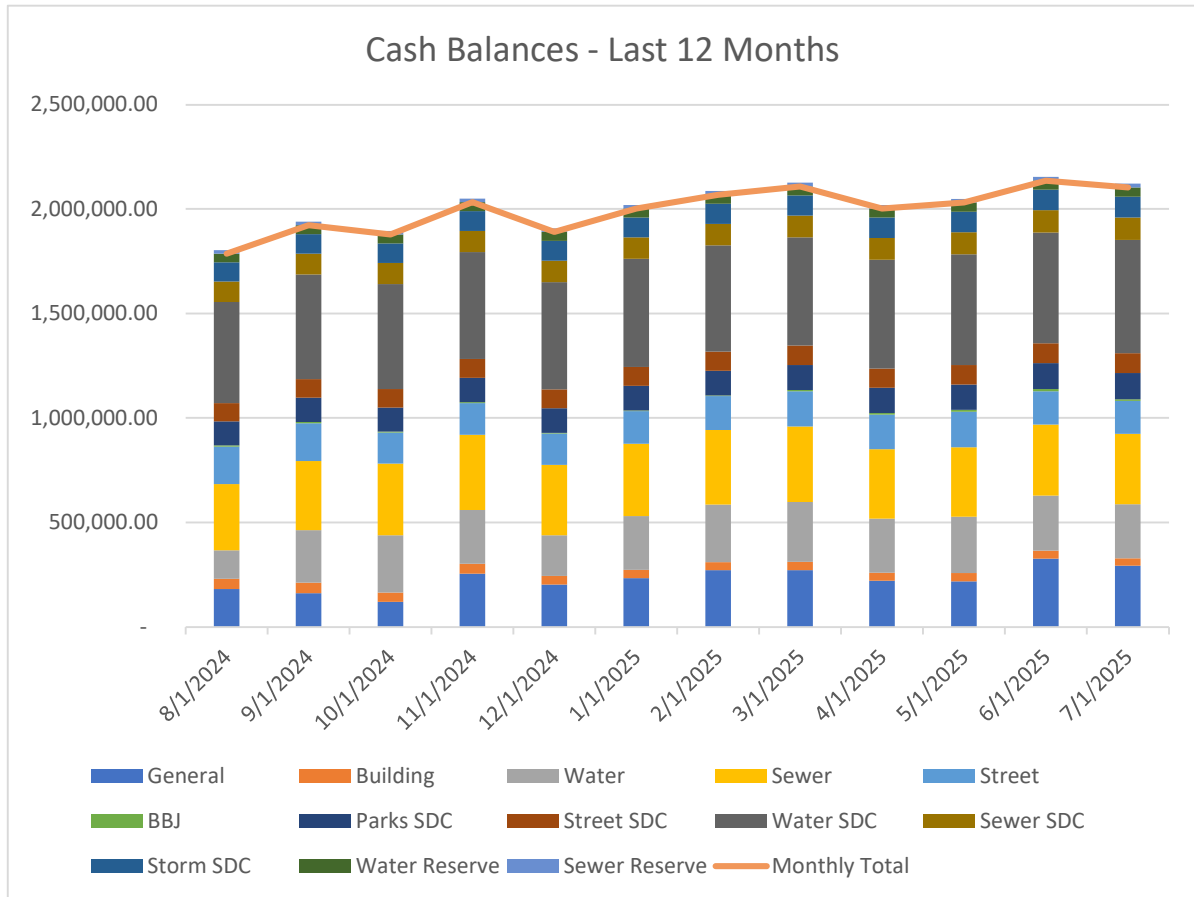
- 11/4 Lowell City Council Work Session 7PM, LRFPD Community Room
- 11/5 Planning Commission Meeting 7PM, LRFPD Community Room
- 11/6 Parks and Recreation Committee Meeting 7 PM, LRFPD Community Room
- 11/12 Library Committee Meeting 7PM, Maggie Osgood Community Room
- 11/18 Lowell City Council Regular Meeting 7 PM, LRFPD Community Room

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

- Joining in person or by phone, tablet, or PC. For details, click on the event at www.ci.lowell.or.us.
- Mailing written comments to PO Box 490, Lowell, OR 97452 or delivering in person at Lowell City Hall located at 70 N. Pioneer St.
- By email to admin@ci.lowell.or.us.
- Comments received by 4:00 pm on the meeting date will be included in the record.

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 Sam Dragt at 541-937-2157.

City of Lowell
Cash Balances
for the Previous 12 Months



CITY OF LOWELL
COMBINED CASH INVESTMENT
JULY 31, 2025

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	388,255.92
999-1115	CASH IN BANK - LGIP	1,732,447.22
999-1175	UTILITY CASH CLEARING	179.87
	TOTAL COMBINED CASH	2,120,883.01
999-1110	CASH ALLOCATED TO FUNDS	(2,120,883.01)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	292,421.47
220	ALLOCATION TO BUILDING FUND	35,269.60
230	ALLOCATION TO WATER FUND	259,236.76
240	ALLOCATION TO SEWER FUND	336,340.89
312	ALLOCATION TO STREET FUND	157,531.14
314	ALLOCATION TO BLACKBERRY JAM FUND	8,782.14
410	ALLOCATION TO PARKS SDC FUND	125,321.67
412	ALLOCATION TO STREETS SDC FUND	95,462.16
430	ALLOCATION TO WATER SDC FUND	540,856.99
440	ALLOCATION TO SEWER SDC FUND	107,967.68
445	ALLOCATION TO STORMWATER SDC FUND	100,211.98
520	ALLOCATION TO WATER RESERVE FUND	44,133.71
521	ALLOCATION TO SEWER RESERVE FUND	17,346.82
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,120,883.01
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(2,120,883.01)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	160,649.71	
110-1115	CASH IN BANK - LGIP	131,771.76	
110-1120	PETTY CASH	250.00	
110-1710	LAND	2,588,360.20	
110-1720	BUILDINGS & FACILITIES	1,016,818.56	
110-1730	EQUIPMENT & FURNISHINGS	86,009.96	
110-1740	VEHICLES & ROLLING STOCK	40,847.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	31,145.93	
110-1820	AD - BUILDINGS & FACILITIES	(285,931.30)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(26,661.25)	
110-1840	AD - VEHICLES & ROLLING STOCK	(26,140.21)	
110-1850	AD - INFRASTRUCTURE	(19,116.67)	
TOTAL ASSETS			3,730,767.18

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	6,846.15	
110-2210	PAYROLL TAXES PAYABLE	2,954.29	
110-2245	HEALTH INSURANCE PAYABLE	1,242.15	
110-2250	RETIREMENT PAYABLE	2,677.01	
110-2255	DEFERRED COMP PAYABLE	169.31	
110-2515	CET TAX COLLECTED	1,345.73	
110-2525	OTHER DEPOSITS	303.26	
110-2750	LONG TERM DEBT	628,782.36	
TOTAL LIABILITIES			644,320.26

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	324,024.86	
110-3275	GASB - FIXED ASSETS	3,438,095.71	
110-3277	GAAP - LONG TERM DEBT	(628,782.36)	
REVENUE OVER EXPENDITURES - YTD		(46,891.29)	
BALANCE - CURRENT DATE		(46,891.29)	
TOTAL FUND EQUITY			3,086,446.92
TOTAL LIABILITIES AND EQUITY			3,730,767.18

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
110-310-4112	PROPERTY TAXES - CURRENT	.00	.00	210,250.00	210,250.00	.0
110-310-4114	PROPERTY TAXES - PRIOR	343.59	343.59	1,850.00	1,506.41	18.6
	TOTAL TAXES	343.59	343.59	212,100.00	211,756.41	.2
	<u>INVESTMENT EARNINGS</u>					
110-315-4125	INTEREST EARNED	691.21	691.21	6,500.00	5,808.79	10.6
	TOTAL INVESTMENT EARNINGS	691.21	691.21	6,500.00	5,808.79	10.6
	<u>INTERGOVERNMENTAL</u>					
110-320-4132	STATE REVENUE SHARING	.00	.00	12,584.00	12,584.00	.0
110-320-4134	CIGARETTE TAX	57.99	57.99	725.00	667.01	8.0
110-320-4136	LIQUOR TAX	1,903.50	1,903.50	22,475.00	20,571.50	8.5
110-320-4148	MARIJUANA TAX DISTRIBUTION	.00	.00	2,650.00	2,650.00	.0
	TOTAL INTERGOVERNMENTAL	1,961.49	1,961.49	38,434.00	36,472.51	5.1
	<u>OPERATING GRANTS</u>					
110-325-4152	TOURISM - OPERATING GRANT	.00	.00	17,200.00	17,200.00	.0
110-325-4154	LIBRARY - OPER GRANT	.00	.00	1,000.00	1,000.00	.0
110-325-4158	COMM DEV - OPERATING GRANT	.00	.00	2,000.00	2,000.00	.0
	TOTAL OPERATING GRANTS	.00	.00	20,200.00	20,200.00	.0
	<u>FRANCHISE FEES</u>					
110-330-4310	CABLE FRANCHISE FEES	.00	.00	6,700.00	6,700.00	.0
110-330-4312	ELECTRIC FRANCHISE FEES	.00	.00	61,250.00	61,250.00	.0
110-330-4314	GARBAGE FRANCHISE FEES	.00	.00	13,500.00	13,500.00	.0
110-330-4316	TELECOM FRANCHISE FEES	444.33	444.33	875.00	430.67	50.8
	TOTAL FRANCHISE FEES	444.33	444.33	82,325.00	81,880.67	.5
	<u>LICENSES & PERMITS</u>					
110-335-4352	LAND USE PERMITS	.00	.00	35,250.00	35,250.00	.0
110-335-4354	MISC PERMITS & LICENSES	.00	.00	375.00	375.00	.0
110-335-4360	DOG LICENSES	.00	.00	625.00	625.00	.0
	TOTAL LICENSES & PERMITS	.00	.00	36,250.00	36,250.00	.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICE</u>					
110-340-4410 COPY, FAX, NOTARY	74.65	74.65	500.00	425.35	14.9
110-340-4412 RESEARCH & STAFF TIME	.00	.00	100.00	100.00	.0
110-340-4416 LIBRARY BOOK SALES	826.00	826.00	750.00	(76.00)	110.1
110-340-4417 LIEN SEARCHES	35.00	35.00	225.00	190.00	15.6
110-340-4419 ELECTION FILING FEES	.00	.00	50.00	50.00	.0
110-340-4421 SDC/CET ADMIN FEE	357.66	357.66	315.00	(42.66)	113.5
110-340-4423 PAY STATION REVENUE	.00	.00	150.00	150.00	.0
110-340-4448 REFUND PROCESSING FEE	.00	.00	35.00	35.00	.0
TOTAL CHARGES FOR SERVICE	1,293.31	1,293.31	2,125.00	831.69	60.9
<u>110-342-4511 PARKS REIMBURSEMENT SDC</u>					
	47.00	47.00	141.00	94.00	33.3
TOTAL SOURCE 342	47.00	47.00	141.00	94.00	33.3
<u>FINES & FORFEITURES</u>					
110-350-4625 MUNICIPAL COURT REVENUE	10.92	10.92	1,550.00	1,539.08	.7
TOTAL FINES & FORFEITURES	10.92	10.92	1,550.00	1,539.08	.7
<u>OTHER REVENUE</u>					
110-370-4825 LIBRARY DONATIONS	62.65	62.65	150.00	87.35	41.8
110-370-4826 PARKS DONATIONS	.00	.00	500.00	500.00	.0
TOTAL OTHER REVENUE	62.65	62.65	650.00	587.35	9.6
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849 CAPITAL ASSET DISPOSAL	.00	.00	275,000.00	275,000.00	.0
TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	275,000.00	275,000.00	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4850 LIBRARY FEES & FINES	.00	.00	100.00	100.00	.0
110-385-4895 MISCELLANEOUS REVENUE	.00	.00	200.00	200.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	300.00	300.00	.0
TOTAL FUND REVENUE	4,854.50	4,854.50	675,575.00	670,720.50	.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
	<u>PERSONAL SERVICES</u>					
110-410-5110	CITY ADMINISTRATOR	1,422.72	1,422.72	17,070.00	15,647.28	8.3
110-410-5114	CITY CLERK	791.22	791.22	4,542.00	3,750.78	17.4
110-410-5156	UTILITY WORKER	175.06	175.06	2,101.00	1,925.94	8.3
110-410-5158	MAINTENANCE WORKER	316.85	316.85	1,588.00	1,271.15	20.0
110-410-5220	OVERTIME	.00	.00	104.00	104.00	.0
110-410-5315	SOCIAL SECURITY/MEDICARE	207.02	207.02	1,975.00	1,767.98	10.5
110-410-5320	WORKER'S COMP	264.98	264.98	340.00	75.02	77.9
110-410-5350	UNEMPLOYMENT	.00	.00	1,950.00	1,950.00	.0
110-410-5410	HEALTH INSURANCE	533.98	533.98	6,150.00	5,616.02	8.7
110-410-5450	PUBLIC EMPLOYEES RETIREMENT	643.71	643.71	6,100.00	5,456.29	10.6
	TOTAL PERSONAL SERVICES	4,355.54	4,355.54	41,920.00	37,564.46	10.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	1,000.00	1,000.00	9,850.00	8,850.00	10.2
110-410-6112 LEGAL SERVICES	.00	.00	8,000.00	8,000.00	.0
110-410-6114 FINANCIAL SERVICES	1,070.20	1,070.20	16,520.00	15,449.80	6.5
110-410-6122 IT SERVICES	2,428.20	2,428.20	3,500.00	1,071.80	69.4
110-410-6124 COPIER CONTRACT	177.27	177.27	2,650.00	2,472.73	6.7
110-410-6128 OTHER CONTRACT SERVICES	794.32	794.32	18,350.00	17,555.68	4.3
110-410-6210 INSURANCE & BONDS	3,100.41	3,100.41	3,198.00	97.59	97.0
110-410-6220 POSTAGE, PRINTING, PUBLICATION	198.93	198.93	975.00	776.07	20.4
110-410-6222 NEWSLETTER EXPENDITURE	.00	.00	1,600.00	1,600.00	.0
110-410-6225 SOFTWARE & SUBSCRIPTIONS	335.48	335.48	7,150.00	6,814.52	4.7
110-410-6228 PUBLIC NOTICES	.00	.00	1,500.00	1,500.00	.0
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	68.53	68.53	3,200.00	3,131.47	2.1
110-410-6234 GENERAL SUPPLIES	.00	.00	750.00	750.00	.0
110-410-6238 BANK SERVICE CHARGES	.00	.00	100.00	100.00	.0
110-410-6240 TRAVEL & TRAINING	.00	.00	1,200.00	1,200.00	.0
110-410-6245 MEMBERSHIPS & DUES	2,032.24	2,032.24	2,500.00	467.76	81.3
110-410-6290 MISCELLANEOUS	.00	.00	1,200.00	1,200.00	.0
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	1,650.00	1,650.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	300.00	300.00	.0
110-410-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
110-410-6420 WATER SERVICES	66.81	66.81	1,470.00	1,403.19	4.5
110-410-6425 SEWER SERVICES	81.00	81.00	1,850.00	1,769.00	4.4
110-410-6430 ELECTRICITY SERVICES	115.44	115.44	1,850.00	1,734.56	6.2
110-410-6435 INTERNET SERVICES	28.00	28.00	100.00	72.00	28.0
110-410-6440 TELEPHONE SERVICES	77.71	77.71	1,200.00	1,122.29	6.5
110-410-6445 REFUSE SERVICES	.00	.00	2,200.00	2,200.00	.0
110-410-6510 COUNCIL & COMMITTEE EXPENSES	.00	.00	500.00	500.00	.0
110-410-6512 STATE ETHICS COMMISSION	.00	.00	1,100.00	1,100.00	.0
110-410-6705 RENT	.00	.00	2,850.00	2,850.00	.0
TOTAL MATERIALS & SERVICES	11,574.54	11,574.54	99,813.00	88,238.46	11.6
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	.00	.00	15,000.00	15,000.00	.0
110-410-8335 EQUIPMENT & FURNISHINGS	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	20,000.00	20,000.00	.0
TOTAL ADMINISTRATION	15,930.08	15,930.08	161,733.00	145,802.92	9.9
<u>PARKS & RECREATION</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	474.24	474.24	5,690.00	5,215.76	8.3
110-420-5114 CITY CLERK	94.62	94.62	1,135.00	1,040.38	8.3
110-420-5150 PUBLIC WORKS DIRECTOR	284.52	284.52	.00	284.52	.0
110-420-5152 LEAD OPERATOR	1,286.32	1,286.32	12,334.00	11,047.68	10.4
110-420-5156 UTILITY WORKER	1,617.98	1,617.98	10,503.00	8,885.02	15.4
110-420-5158 MAINTENANCE WORKER	822.20	822.20	7,410.00	6,587.80	11.1
110-420-5220 OVERTIME	238.58	238.58	1,762.00	1,523.42	13.5
110-420-5315 SOCIAL SECURITY/MEDICARE	368.62	368.62	3,050.00	2,681.38	12.1
110-420-5320 WORKER'S COMP	349.44	349.44	867.00	517.56	40.3
110-420-5350 UNEMPLOYMENT	.00	.00	2,970.00	2,970.00	.0
110-420-5410 HEALTH INSURANCE	892.73	892.73	10,500.00	9,607.27	8.5
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	1,146.31	1,146.31	9,350.00	8,203.69	12.3
TOTAL PERSONAL SERVICES	7,575.56	7,575.56	65,571.00	57,995.44	11.6
<u>MATERIALS & SERVICES</u>					
110-420-6122 IT SERVICES	.00	.00	150.00	150.00	.0
110-420-6128 OTHER CONTRACT SERVICES	.00	.00	1,200.00	1,200.00	.0
110-420-6210 INSURANCE & BONDS	2,840.88	2,840.88	2,925.00	84.12	97.1
110-420-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	200.00	200.00	.0
110-420-6225 SOFTWARE & SUBSCRIPTIONS	128.34	128.34	1,350.00	1,221.66	9.5
110-420-6234 GENERAL SUPPLIES	3.30	3.30	500.00	496.70	.7
110-420-6238 BANK SERVICE CHARGES	.00	.00	50.00	50.00	.0
110-420-6240 TRAVEL & TRAINING	.00	.00	500.00	500.00	.0
110-420-6290 MISCELLANEOUS	860.08	860.08	1,500.00	639.92	57.3
110-420-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
110-420-6324 EQUIPMENT REPAIR & MAINTENANCE	674.19	674.19	2,500.00	1,825.81	27.0
110-420-6328 PROPERTY MAINTENANCE	.00	.00	4,500.00	4,500.00	.0
110-420-6330 OTHER REPAIR & MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
110-420-6334 NON-CAPITALIZED ASSETS	.00	.00	750.00	750.00	.0
110-420-6420 WATER SERVICES	1,553.86	1,553.86	18,500.00	16,946.14	8.4
110-420-6425 SEWER SERVICES	648.00	648.00	7,500.00	6,852.00	8.6
110-420-6430 ELECTRICITY SERVICES	205.89	205.89	4,200.00	3,994.11	4.9
110-420-6445 REFUSE SERVICES	.00	.00	500.00	500.00	.0
110-420-6535 MOVIES IN THE PARK	.00	.00	1,000.00	1,000.00	.0
110-420-6710 GAS & OIL	.00	.00	2,500.00	2,500.00	.0
TOTAL MATERIALS & SERVICES	6,914.54	6,914.54	56,325.00	49,410.46	12.3
<u>CAPITAL OUTLAY</u>					
110-420-8225 BUILDINGS & FACILITIES	.00	.00	12,000.00	12,000.00	.0
110-420-8335 EQUIPMENT & FURNISHINGS	.00	.00	7,500.00	7,500.00	.0
110-420-8520 PARKS IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	24,500.00	24,500.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL PARKS & RECREATION	14,490.10	14,490.10	146,396.00	131,905.90	9.9
<u>COMMUNITY DEVELOPMENT</u>					
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	474.24	474.24	5,691.00	5,216.76	8.3
110-440-5114 CITY CLERK	70.97	70.97	710.00	639.03	10.0
110-440-5150 PUBLIC WORKS DIRECTOR	284.53	284.53	.00 (	284.53)	.0
110-440-5220 OVERTIME	.00	.00	150.00	150.00	.0
110-440-5315 SOCIAL SECURITY/MEDICARE	63.48	63.48	520.00	456.52	12.2
110-440-5320 WORKER'S COMP	35.34	35.34	22.00 (	13.34)	160.6
110-440-5350 UNEMPLOYMENT	.00	.00	480.00	480.00	.0
110-440-5410 HEALTH INSURANCE	144.73	144.73	1,625.00	1,480.27	8.9
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	197.39	197.39	1,625.00	1,427.61	12.2
TOTAL PERSONAL SERVICES	1,270.68	1,270.68	10,823.00	9,552.32	11.7
<u>MATERIALS & SERVICES</u>					
110-440-6112 LEGAL SERVICES	.00	.00	8,000.00	8,000.00	.0
110-440-6116 ENGINEERING SERVICES	755.16	755.16	27,000.00	26,244.84	2.8
110-440-6117 PLANNING SERVICES	.00	.00	15,000.00	15,000.00	.0
110-440-6122 IT SERVICES	.00	.00	750.00	750.00	.0
110-440-6128 OTHER CONTRACT SERVICES	.00	.00	1,200.00	1,200.00	.0
110-440-6220 POSTAGE, PRINTING, PUBLICATION	7.75	7.75	275.00	267.25	2.8
110-440-6225 SOFTWARE & SUBSCRIPTIONS	23.90	23.90	1,275.00	1,251.10	1.9
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	4.96	4.96	200.00	195.04	2.5
110-440-6238 BANK SERVICE CHARGES	.00	.00	275.00	275.00	.0
110-440-6245 MEMBERSHIPS & DUES	.00	.00	1,275.00	1,275.00	.0
110-440-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
TOTAL MATERIALS & SERVICES	791.77	791.77	55,400.00	54,608.23	1.4
TOTAL COMMUNITY DEVELOPMENT	2,062.45	2,062.45	66,223.00	64,160.55	3.1
<u>LIBRARY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-450-5110 CITY ADMINISTRATOR	1,017.00	1,017.00	2,846.00	1,829.00	35.7
110-450-5114 CITY CLERK	70.97	70.97	710.00	639.03	10.0
110-450-5130 LIBRARIAN/SPECIAL EVENTS	3,976.71	3,976.71	25,487.00	21,510.29	15.6
110-450-5156 UTILITY WORKER	175.05	175.05	2,101.00	1,925.95	8.3
110-450-5158 MAINTENANCE WORKER	316.85	316.85	1,588.00	1,271.15	20.0
110-450-5160 TEMPORARY/ SEASONAL	.00	.00	1,910.00	1,910.00	.0
110-450-5315 SOCIAL SECURITY/MEDICARE	425.09	425.09	2,675.00	2,249.91	15.9
110-450-5320 WORKER'S COMP	992.13	992.13	1,229.00	236.87	80.7
110-450-5350 UNEMPLOYMENT	.00	.00	2,670.00	2,670.00	.0
110-450-5410 HEALTH INSURANCE	97.14	97.14	1,720.00	1,622.86	5.7
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	1,136.37	1,136.37	8,350.00	7,213.63	13.6
TOTAL PERSONAL SERVICES	8,207.31	8,207.31	51,286.00	43,078.69	16.0
<u>MATERIALS & SERVICES</u>					
110-450-6122 IT SERVICES	.00	.00	1,750.00	1,750.00	.0
110-450-6128 OTHER CONTRACT SERVICES	749.70	749.70	3,650.00	2,900.30	20.5
110-450-6210 INSURANCE & BONDS	1,235.18	1,235.18	1,181.00	(54.18)	104.6
110-450-6220 POSTAGE, PRINTING, PUBLICATION	7.75	7.75	500.00	492.25	1.6
110-450-6225 SOFTWARE & SUBSCRIPTIONS	6,231.36	6,231.36	7,425.00	1,193.64	83.9
110-450-6230 OFFICE SUPPLIES/EQUIPMENT	685.03	685.03	950.00	264.97	72.1
110-450-6234 GENERAL SUPPLIES	.00	.00	500.00	500.00	.0
110-450-6238 BANK SERVICE CHARGES	17.03	17.03	50.00	32.97	34.1
110-450-6240 TRAVEL & TRAINING	.00	.00	375.00	375.00	.0
110-450-6245 MEMBERSHIPS & DUES	.00	.00	175.00	175.00	.0
110-450-6290 MISCELLANEOUS	329.52	329.52	100.00	(229.52)	329.5
110-450-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	1,300.00	1,300.00	.0
110-450-6334 NON-CAPITALIZED ASSETS	.00	.00	2,000.00	2,000.00	.0
110-450-6420 WATER SERVICES	71.32	71.32	1,840.00	1,768.68	3.9
110-450-6425 SEWER SERVICES	81.00	81.00	1,365.00	1,284.00	5.9
110-450-6430 ELECTRICITY SERVICES	164.35	164.35	2,500.00	2,335.65	6.6
110-450-6435 INTERNET SERVICES	.00	.00	50.00	50.00	.0
110-450-6440 TELEPHONE SERVICES	.00	.00	300.00	300.00	.0
110-450-6445 REFUSE SERVICES	.00	.00	1,200.00	1,200.00	.0
110-450-6530 SUMMER READING PROGRAM	400.00	400.00	1,000.00	600.00	40.0
110-450-6780 MATERIALS & COLLECTIONS	.00	.00	1,500.00	1,500.00	.0
TOTAL MATERIALS & SERVICES	9,972.24	9,972.24	29,711.00	19,738.76	33.6
<u>CAPITAL OUTLAY</u>					
110-450-8225 BUILDINGS & FACILITIES	.00	.00	5,500.00	5,500.00	.0
110-450-8335 EQUIPMENT & FURNISHINGS	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	10,500.00	10,500.00	.0
TOTAL LIBRARY	18,179.55	18,179.55	91,497.00	73,317.45	19.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOURISM</u>					
<u>MATERIALS & SERVICES</u>					
110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	73.79	73.79	10,000.00	9,926.21	.7
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	8,000.00	8,000.00	.0
TOTAL MATERIALS & SERVICES	73.79	73.79	18,700.00	18,626.21	.4
TOTAL TOURISM	73.79	73.79	18,700.00	18,626.21	.4
<u>MUNICIPAL COURT</u>					
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	237.12	237.12	2,846.00	2,608.88	8.3
110-480-5114 CITY CLERK	324.64	324.64	1,419.00	1,094.36	22.9
110-480-5220 OVERTIME	.00	.00	50.00	50.00	.0
110-480-5315 SOCIAL SECURITY/MEDICARE	42.97	42.97	350.00	307.03	12.3
110-480-5320 WORKER'S COMP	66.10	66.10	9.00	57.10	734.4
110-480-5350 UNEMPLOYMENT	.00	.00	330.00	330.00	.0
110-480-5410 HEALTH INSURANCE	149.89	149.89	1,320.00	1,170.11	11.4
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	133.64	133.64	1,100.00	966.36	12.2
TOTAL PERSONAL SERVICES	954.36	954.36	7,424.00	6,469.64	12.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-480-6118 POLICE SERVICES	.00	.00	10,000.00	10,000.00	.0
110-480-6120 JUDGE CONTRACT	.00	.00	1,500.00	1,500.00	.0
110-480-6121 BAILIFF CONTRACT	.00	.00	500.00	500.00	.0
110-480-6128 OTHER CONTRACT SERVICES	.00	.00	850.00	850.00	.0
110-480-6220 POSTAGE, PRINTING, PUBLICATION	45.54	45.54	75.00	29.46	60.7
110-480-6225 SOFTWARE & SUBSCRIPTIONS	.00	.00	350.00	350.00	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	9.92	9.92	1,500.00	1,490.08	.7
110-480-6238 BANK SERVICE CHARGES	.00	.00	150.00	150.00	.0
110-480-6245 MEMBERSHIPS & DUES	.00	.00	400.00	400.00	.0
110-480-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
110-480-6540 ANIMAL CONTROL	.00	.00	250.00	250.00	.0
110-480-6560 STATE ASSESSMENTS	.00	.00	200.00	200.00	.0
110-480-6565 COURT COLLECTION FEES	.00	.00	50.00	50.00	.0
TOTAL MATERIALS & SERVICES	55.46	55.46	15,975.00	15,919.54	.4
TOTAL MUNICIPAL COURT	1,009.82	1,009.82	23,399.00	22,389.18	4.3
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	12,417.00	12,417.00	.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	.00	9,702.00	9,702.00	.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	.00	112,256.00	112,256.00	.0
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	.00	101,030.00	101,030.00	.0
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	10,233.00	10,233.00	.0
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	.00	7,995.00	7,995.00	.0
110-800-7513 LOAN INTEREST - OEDD LIBRARY	.00	.00	2,436.00	2,436.00	.0
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	.00	2,193.00	2,193.00	.0
TOTAL DEBT SERVICES	.00	.00	258,262.00	258,262.00	.0
TOTAL DEBT SERVICE	.00	.00	258,262.00	258,262.00	.0
<u>OTHER REQUIREMENTS</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
110-900-9113 TRANSFER TO BLACKBERRY JAM	.00	.00	2,500.00	2,500.00	.0
110-900-9590 CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
110-900-9893 RESTRICTED BALANCE	.00	.00	65,588.00	65,588.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	52,749.00	52,749.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	170,837.00	170,837.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	170,837.00	170,837.00	.0
TOTAL FUND EXPENDITURES	51,745.79	51,745.79	937,047.00	885,301.21	5.5
NET REVENUE OVER EXPENDITURES	(46,891.29)	(46,891.29)	(261,472.00)	(214,580.71)	(17.9)

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	3,485.69	
220-1115	CASH IN BANK - LGIP	31,783.91	
	TOTAL ASSETS		35,269.60

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	382.16	
220-2210	PAYROLL TAXES PAYABLE	202.61	
220-2245	HEALTH INSURANCE PAYABLE	114.84	
220-2250	RETIREMENT PAYABLE	176.50	
220-2255	DEFERRED COMP PAYABLE	16.55	
	TOTAL LIABILITIES		892.66

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	39,701.73	
	REVENUE OVER EXPENDITURES - YTD	(5,324.79)	
	BALANCE - CURRENT DATE	(5,324.79)	
	TOTAL FUND EQUITY		34,376.94
	TOTAL LIABILITIES AND EQUITY		35,269.60

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

BUILDING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
220-315-4125	INTEREST EARNED	.13	.13	950.00	949.87	.0
	TOTAL INVESTMENT EARNINGS	.13	.13	950.00	949.87	.0
	<u>LICENSES & PERMITS</u>					
220-335-4356	BUILDING PERMIT FEES	487.20	487.20	44,700.00	44,212.80	1.1
220-335-4358	ELECTRICAL PERMIT FEES	389.76	389.76	4,500.00	4,110.24	8.7
	TOTAL LICENSES & PERMITS	876.96	876.96	49,200.00	48,323.04	1.8
	<u>CHARGES FOR SERVICE</u>					
220-340-4410	COPY, FAX, NOTARY & RESEARCH	.00	.00	50.00	50.00	.0
220-340-4412	RESEARCH & STAFF TIME	.00	.00	50.00	50.00	.0
220-340-4445	TECHNOLOGY FEE	23.49	23.49	750.00	726.51	3.1
220-340-4448	REFUND PROCESSING FEE	.00	.00	50.00	50.00	.0
	TOTAL CHARGES FOR SERVICE	23.49	23.49	900.00	876.51	2.6
	<u>MISCELLANEOUS REVENUE</u>					
220-385-4895	MISCELLANEOUS REVENUE	.00	.00	50.00	50.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	50.00	50.00	.0
	TOTAL FUND REVENUE	900.58	900.58	51,100.00	50,199.42	1.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110 CITY ADMINISTRATOR	474.24	474.24	5,691.00	5,216.76	8.3
220-490-5114 CITY CLERK	324.64	324.64	1,419.00	1,094.36	22.9
220-490-5150 PUBLIC WORKS DIRECTOR	474.22	474.22	.00	(474.22)	.0
220-490-5220 OVERTIME	.00	.00	50.00	50.00	.0
220-490-5315 SOCIAL SECURITY/MEDICARE	97.39	97.39	575.00	477.61	16.9
220-490-5320 WORKER'S COMP	53.05	53.05	13.00	(40.05)	408.1
220-490-5350 UNEMPLOYMENT	.00	.00	540.00	540.00	.0
220-490-5410 HEALTH INSURANCE	264.64	264.64	1,975.00	1,710.36	13.4
220-490-5450 PUBLIC EMPLOYEES RETIREMENT	302.87	302.87	1,750.00	1,447.13	17.3
TOTAL PERSONAL SERVICES	1,991.05	1,991.05	12,013.00	10,021.95	16.6
<u>MATERIALS & SERVICES</u>					
220-490-6110 AUDITING	125.00	125.00	2,810.00	2,685.00	4.5
220-490-6114 FINANCIAL SERVICES	133.78	133.78	4,720.00	4,586.22	2.8
220-490-6122 IT SERVICES	.00	.00	1,200.00	1,200.00	.0
220-490-6128 OTHER CONTRACT SERVICES	.00	.00	300.00	300.00	.0
220-490-6150 BUILDING INSPECTION SERVICES	2,757.86	2,757.86	33,525.00	30,767.14	8.2
220-490-6152 ELECTRICAL INSPECTION SERVICES	198.00	198.00	3,375.00	3,177.00	5.9
220-490-6220 POSTAGE, PRINTING, PUBLICATION	7.75	7.75	350.00	342.25	2.2
220-490-6225 SOFTWARE & SUBSCRIPTIONS	32.96	32.96	975.00	942.04	3.4
220-490-6230 OFFICE SUPPLIES/EQUIPMENT	25.19	25.19	200.00	174.81	12.6
220-490-6238 BANK SERVICE CHARGES	156.47	156.47	275.00	118.53	56.9
220-490-6245 MEMBERSHIPS & DUES	.00	.00	50.00	50.00	.0
220-490-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
220-490-6330 OTHER REPAIR & MAINTENANCE	.00	.00	250.00	250.00	.0
220-490-6334 NON-CAPITALIZED ASSETS	.00	.00	500.00	500.00	.0
220-490-6420 WATER SERVICES	15.35	15.35	500.00	484.65	3.1
220-490-6425 SEWER SERVICES	18.00	18.00	350.00	332.00	5.1
220-490-6430 ELECTRICITY SERVICES	8.80	8.80	325.00	316.20	2.7
220-490-6435 INTERNET SERVICES	.00	.00	50.00	50.00	.0
220-490-6440 TELEPHONE SERVICES	.00	.00	150.00	150.00	.0
220-490-6524 BUILDING STATE SURCHARGE	681.24	681.24	5,850.00	5,168.76	11.7
220-490-6525 ELECTRICAL STATE SURCHARGE	73.92	73.92	1,825.00	1,751.08	4.1
TOTAL MATERIALS & SERVICES	4,234.32	4,234.32	57,730.00	53,495.68	7.3
TOTAL NON-DEPARTMENTAL	6,225.37	6,225.37	69,743.00	63,517.63	8.9

CAPITAL OUTLAY

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

BUILDING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
220-700-8335	EQUIPMENT & FURNISHINGS	.00	.00	5,000.00	5,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
220-900-9590	CONTINGENCY	.00	.00	5,000.00	5,000.00	.0
220-900-9893	RESTRICTED BALANCE	.00	.00	7,976.00	7,976.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	12,976.00	12,976.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	12,976.00	12,976.00	.0
	TOTAL FUND EXPENDITURES	6,225.37	6,225.37	87,719.00	81,493.63	7.1
	NET REVENUE OVER EXPENDITURES	(5,324.79)	(5,324.79)	(36,619.00)	(31,294.21)	(14.5)

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	50,730.63	
230-1115	CASH IN BANK - LGIP	208,506.13	
230-1510	ACCOUNTS RECEIVABLE	77,162.01	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	35,875.00	
230-1730	EQUIPMENT & FURNISHINGS	40,026.38	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,817,521.42	
230-1795	CONSTRUCTION IN PROGRESS	106,557.92	
230-1820	AD - BUILDINGS & FACILITIES	(22,600.32)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(24,744.09)	
230-1840	AD - VEHICLES & ROLLING STOCK	(24,264.42)	
230-1850	AD - INFRASTRUCTURE	(2,630,437.00)	
TOTAL ASSETS			2,749,579.32

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	7,059.59	
230-2210	PAYROLL TAXES PAYABLE	3,293.72	
230-2245	HEALTH INSURANCE PAYABLE	2,251.64	
230-2250	RETIREMENT PAYABLE	3,092.03	
230-2255	DEFERRED COMP PAYABLE	179.31	
230-2520	UTILITY DEPOSITS	46,849.16	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	929,571.48	
TOTAL LIABILITIES			993,406.93

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	222,473.87	
230-3275	GASB - FIXED ASSETS	2,413,180.55	
230-3277	GAAP - LONG TERM DEBT	(929,571.48)	
REVENUE OVER EXPENDITURES - YTD		50,089.45	
BALANCE - CURRENT DATE		50,089.45	
TOTAL FUND EQUITY			1,756,172.39
TOTAL LIABILITIES AND EQUITY			2,749,579.32

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
230-315-4125	INTEREST EARNED	8.29	8.29	3,850.00	3,841.71	.2
	TOTAL INVESTMENT EARNINGS	8.29	8.29	3,850.00	3,841.71	.2
	<u>CHARGES FOR SERVICE</u>					
230-340-4412	RESEARCH & STAFF TIME	.00	.00	250.00	250.00	.0
230-340-4425	WATER/SEWER SALES	124,809.77	124,809.77	525,500.00	400,690.23	23.8
230-340-4426	BULK WATER SALES	.00	.00	500.00	500.00	.0
230-340-4430	WATER/SEWER CONNECTION FEES	.00	.00	1,665.00	1,665.00	.0
230-340-4435	FIRE HYDRANT FEE	840.82	840.82	5,100.00	4,259.18	16.5
230-340-4440	BACKFLOW TESTING	.00	.00	1,925.00	1,925.00	.0
230-340-4448	REFUND PROCESSING FEE	.00	.00	50.00	50.00	.0
	TOTAL CHARGES FOR SERVICE	125,650.59	125,650.59	534,990.00	409,339.41	23.5
230-342-4531	WATER REIMBURSEMENT SDC	745.00	745.00	2,235.00	1,490.00	33.3
	TOTAL SOURCE 342	745.00	745.00	2,235.00	1,490.00	33.3
	<u>MISCELLANEOUS REVENUE</u>					
230-385-4850	WATER/SEWER PENALTIES	7.50	7.50	3,000.00	2,992.50	.3
230-385-4895	MISCELLANEOUS REVENUE	.00	.00	750.00	750.00	.0
	TOTAL MISCELLANEOUS REVENUE	7.50	7.50	3,750.00	3,742.50	.2
	TOTAL FUND REVENUE	126,411.38	126,411.38	544,825.00	418,413.62	23.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110 CITY ADMINISTRATOR	2,845.45	2,845.45	34,146.00	31,300.55	8.3
230-490-5114 CITY CLERK	3,543.37	3,543.37	22,710.00	19,166.63	15.6
230-490-5150 PUBLIC WORKS DIRECTOR	3,983.42	3,983.42	.00 (	3,983.42)	.0
230-490-5152 LEAD OPERATOR	8,248.08	8,248.08	49,551.00	41,302.92	16.7
230-490-5156 UTILITY WORKER	1,678.99	1,678.99	9,453.00	7,774.01	17.8
230-490-5158 MAINTENANCE WORKER	75.74	75.74	.00 (	75.74)	.0
230-490-5220 OVERTIME	1,427.42	1,427.42	6,850.00	5,422.58	20.8
230-490-5315 SOCIAL SECURITY/MEDICARE	1,667.89	1,667.89	9,420.00	7,752.11	17.7
230-490-5320 WORKER'S COMP	1,242.82	1,242.82	1,140.00 (	102.82)	109.0
230-490-5350 UNEMPLOYMENT	.00	.00	9,420.00	9,420.00	.0
230-490-5410 HEALTH INSURANCE	5,064.14	5,064.14	40,025.00	34,960.86	12.7
230-490-5450 PUBLIC EMPLOYEES RETIREMENT	5,186.80	5,186.80	30,175.00	24,988.20	17.2
TOTAL PERSONAL SERVICES	34,964.12	34,964.12	212,890.00	177,925.88	16.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110 AUDITING	625.00	625.00	7,100.00	6,475.00	8.8
230-490-6112 LEGAL SERVICES	.00	.00	1,500.00	1,500.00	.0
230-490-6114 FINANCIAL SERVICES	668.88	668.88	11,800.00	11,131.12	5.7
230-490-6116 ENGINEERING SERVICES	.00	.00	10,000.00	10,000.00	.0
230-490-6122 IT SERVICES	.00	.00	1,750.00	1,750.00	.0
230-490-6128 OTHER CONTRACT SERVICES	89.26	89.26	24,500.00	24,410.74	.4
230-490-6210 INSURANCE & BONDS	17,035.69	17,035.69	16,913.00	(122.69)	100.7
230-490-6220 POSTAGE, PRINTING, PUBLICATION	210.14	210.14	3,700.00	3,489.86	5.7
230-490-6225 SOFTWARE & SUBSCRIPTIONS	876.10	876.10	10,250.00	9,373.90	8.6
230-490-6230 OFFICE SUPPLIES/EQUIPMENT	110.17	110.17	1,550.00	1,439.83	7.1
230-490-6234 GENERAL SUPPLIES	34.27	34.27	.00	(34.27)	.0
230-490-6238 BANK SERVICE CHARGES	502.76	502.76	6,200.00	5,697.24	8.1
230-490-6240 TRAVEL & TRAINING	.00	.00	4,150.00	4,150.00	.0
230-490-6245 MEMBERSHIPS & DUES	173.75	173.75	1,650.00	1,476.25	10.5
230-490-6290 MISCELLANEOUS	.00	.00	1,500.00	1,500.00	.0
230-490-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	5,500.00	5,500.00	.0
230-490-6324 EQUIPMENT REPAIR & MAINTENANCE	6,956.88	6,956.88	18,000.00	11,043.12	38.7
230-490-6330 OTHER REPAIR & MAINTENANCE	6,268.26	6,268.26	35,000.00	28,731.74	17.9
230-490-6334 NON-CAPITALIZED ASSETS	.00	.00	10,000.00	10,000.00	.0
230-490-6420 WATER SERVICES	72.24	72.24	1,800.00	1,727.76	4.0
230-490-6425 SEWER SERVICES	72.00	72.00	1,020.00	948.00	7.1
230-490-6430 ELECTRICITY SERVICES	1,993.45	1,993.45	21,600.00	19,606.55	9.2
230-490-6435 INTERNET SERVICES	117.88	117.88	1,500.00	1,382.12	7.9
230-490-6440 TELEPHONE SERVICES	184.79	184.79	3,500.00	3,315.21	5.3
230-490-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
230-490-6710 GAS & OIL	.00	.00	1,500.00	1,500.00	.0
230-490-6712 OPERATIONS & SUPPLIES	1,060.39	1,060.39	15,000.00	13,939.61	7.1
230-490-6750 CHEMICALS & LAB SUPPLIES	.00	.00	40,000.00	40,000.00	.0
230-490-6755 WATER/SEWER ANALYSIS	293.40	293.40	7,000.00	6,706.60	4.2
230-490-6758 WATER/SEWER CONNECTION EXPENDI	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	37,345.31	37,345.31	269,983.00	232,637.69	13.8
TOTAL NON-DEPARTMENTAL	72,309.43	72,309.43	482,873.00	410,563.57	15.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8225 BUILDINGS & FACILITIES	.00	.00	3,000.00	3,000.00	.0
230-700-8335 EQUIPMENT & FURNISHINGS	.00	.00	8,000.00	8,000.00	.0
230-700-8425 VEHICLES & ROLLING STOCK	.00	.00	30,000.00	30,000.00	.0
230-700-8540 WATER SYSTEMS IMPROVEMTS	4,012.50	4,012.50	82,000.00	77,987.50	4.9
TOTAL CAPITAL OUTLAY	4,012.50	4,012.50	123,000.00	118,987.50	3.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL CAPITAL OUTLAY	4,012.50	4,012.50	123,000.00	118,987.50	3.3
DEBT SERVICE					
DEBT SERVICES					
230-800-7122 LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,772.00	5,772.00	.0
230-800-7124 LOAN PRINCIPAL - RUS 91-03	.00	.00	18,939.00	18,939.00	.0
230-800-7125 LOAN PRINCIPAL - L21001	.00	.00	8,157.00	8,157.00	.0
230-800-7522 LOAN INTEREST - J05001 SPWF	.00	.00	1,651.00	1,651.00	.0
230-800-7524 LOAN INTEREST - RUS 91-03	.00	.00	20,442.00	20,442.00	.0
230-800-7525 LOAN INTEREST - L21001	.00	.00	3,380.00	3,380.00	.0
TOTAL DEBT SERVICES	.00	.00	58,341.00	58,341.00	.0
TOTAL DEBT SERVICE	.00	.00	58,341.00	58,341.00	.0
OTHER REQUIREMENTS					
OTHER REQUIREMENTS					
230-900-9590 CONTINGENCY	.00	.00	100,000.00	100,000.00	.0
230-900-9897 ASSIGNED BALANCE	.00	.00	101,105.00	101,105.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	201,105.00	201,105.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	201,105.00	201,105.00	.0
TOTAL FUND EXPENDITURES	76,321.93	76,321.93	865,319.00	788,997.07	8.8
NET REVENUE OVER EXPENDITURES	50,089.45	50,089.45	(320,494.00)	(370,583.45)	15.6

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	61,934.96	
240-1115	CASH IN BANK - LGIP	274,405.93	
240-1510	ACCOUNTS RECEIVABLE	53,298.87	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	89,114.40	
240-1730	EQUIPMENT & FURNISHINGS	93,182.36	
240-1740	VEHICLES & ROLLING STOCK	21,779.50	
240-1750	INFRASTRUCTURE	4,959,303.28	
240-1820	AD - BUILDINGS & FACILITIES	(51,196.42)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(47,469.52)	
240-1840	AD - VEHICLES & ROLLING STOCK	(11,978.73)	
240-1850	AD - INFRASTRUCTURE	(3,220,306.23)	
TOTAL ASSETS			2,233,068.40

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	7,099.13	
240-2210	PAYROLL TAXES PAYABLE	3,210.49	
240-2245	HEALTH INSURANCE PAYABLE	2,538.25	
240-2250	RETIREMENT PAYABLE	3,079.89	
240-2255	DEFERRED COMP PAYABLE	179.31	
240-2750	LONG TERM DEBT	407,840.06	
TOTAL LIABILITIES			423,947.13

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	340,457.08	
240-3275	GASB - FIXED ASSETS	1,843,428.64	
240-3277	GAAP - LONG TERM DEBT	(407,840.06)	
REVENUE OVER EXPENDITURES - YTD		33,075.61	
BALANCE - CURRENT DATE		33,075.61	
TOTAL FUND EQUITY			1,809,121.27
TOTAL LIABILITIES AND EQUITY			2,233,068.40

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
240-315-4125	INTEREST EARNED	775.58	775.58	9,650.00	8,874.42	8.0
	TOTAL INVESTMENT EARNINGS	775.58	775.58	9,650.00	8,874.42	8.0
	<u>LICENSES & PERMITS</u>					
240-335-4370	WATER/SEWER CONNECTION PERMIT	.00	.00	575.00	575.00	.0
	TOTAL LICENSES & PERMITS	.00	.00	575.00	575.00	.0
	<u>CHARGES FOR SERVICE</u>					
240-340-4412	RESEARCH & STAFF TIME	.00	.00	50.00	50.00	.0
240-340-4425	WATER/SEWER SALES	91,433.97	91,433.97	536,650.00	445,216.03	17.0
240-340-4448	REFUND PROCESSING FEE	.00	.00	50.00	50.00	.0
	TOTAL CHARGES FOR SERVICE	91,433.97	91,433.97	536,750.00	445,316.03	17.0
	<u>SEWER REIMBURSEMENT SDC</u>					
240-342-4541	SEWER REIMBURSEMENT SDC	618.00	618.00	1,854.00	1,236.00	33.3
	TOTAL SOURCE 342	618.00	618.00	1,854.00	1,236.00	33.3
	<u>MISCELLANEOUS REVENUE</u>					
240-385-4850	WATER/SEWER PENALTIES	(2.50)	(2.50)	2,500.00	2,502.50	(.1)
240-385-4895	MISCELLANEOUS REVENUE	.00	.00	100.00	100.00	.0
	TOTAL MISCELLANEOUS REVENUE	(2.50)	(2.50)	2,600.00	2,602.50	(.1)
	TOTAL FUND REVENUE	92,825.05	92,825.05	551,429.00	458,603.95	16.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110 CITY ADMINISTRATOR	2,845.45	2,845.45	34,146.00	31,300.55	8.3
240-490-5114 CITY CLERK	3,543.37	3,543.37	22,710.00	19,166.63	15.6
240-490-5150 PUBLIC WORKS DIRECTOR	3,983.42	3,983.42	.00 (	3,983.42)	.0
240-490-5152 LEAD OPERATOR	8,300.58	8,300.58	49,126.00	40,825.42	16.9
240-490-5156 UTILITY WORKER	1,678.99	1,678.99	9,453.00	7,774.01	17.8
240-490-5158 MAINTENANCE WORKER	75.74	75.74	.00 (	75.74)	.0
240-490-5220 OVERTIME	1,397.28	1,397.28	6,850.00	5,452.72	20.4
240-490-5315 SOCIAL SECURITY/MEDICARE	1,669.56	1,669.56	9,375.00	7,705.44	17.8
240-490-5320 WORKER'S COMP	1,242.79	1,242.79	1,104.00 (	138.79)	112.6
240-490-5350 UNEMPLOYMENT	.00	.00	9,390.00	9,390.00	.0
240-490-5410 HEALTH INSURANCE	5,249.03	5,249.03	41,620.00	36,370.97	12.6
240-490-5450 PUBLIC EMPLOYEES RETIREMENT	5,192.11	5,192.11	30,100.00	24,907.89	17.3
TOTAL PERSONAL SERVICES	35,178.32	35,178.32	213,874.00	178,695.68	16.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110 AUDITING	625.00	625.00	7,050.00	6,425.00	8.9
240-490-6112 LEGAL SERVICES	.00	.00	1,500.00	1,500.00	.0
240-490-6114 FINANCIAL SERVICES	668.88	668.88	11,800.00	11,131.12	5.7
240-490-6116 ENGINEERING SERVICES	500.00	500.00	10,000.00	9,500.00	5.0
240-490-6122 IT SERVICES	.00	.00	1,750.00	1,750.00	.0
240-490-6128 OTHER CONTRACT SERVICES	89.26	89.26	24,500.00	24,410.74	.4
240-490-6210 INSURANCE & BONDS	16,528.32	16,528.32	15,416.00	(1,112.32)	107.2
240-490-6220 POSTAGE, PRINTING, PUBLICATION	210.14	210.14	3,700.00	3,489.86	5.7
240-490-6225 SOFTWARE & SUBSCRIPTIONS	576.70	576.70	8,150.00	7,573.30	7.1
240-490-6230 OFFICE SUPPLIES/EQUIPMENT	110.17	110.17	1,550.00	1,439.83	7.1
240-490-6234 GENERAL SUPPLIES	34.26	34.26	.00	(34.26)	.0
240-490-6238 BANK SERVICE CHARGES	401.63	401.63	5,200.00	4,798.37	7.7
240-490-6240 TRAVEL & TRAINING	.00	.00	3,650.00	3,650.00	.0
240-490-6245 MEMBERSHIPS & DUES	173.75	173.75	750.00	576.25	23.2
240-490-6290 MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
240-490-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	5,500.00	5,500.00	.0
240-490-6324 EQUIPMENT REPAIR & MAINTENANCE	13.99	13.99	15,000.00	14,986.01	.1
240-490-6330 OTHER REPAIR & MAINTENANCE	.00	.00	22,000.00	22,000.00	.0
240-490-6334 NON-CAPITALIZED ASSETS	.00	.00	15,200.00	15,200.00	.0
240-490-6420 WATER SERVICES	515.26	515.26	12,000.00	11,484.74	4.3
240-490-6425 SEWER SERVICES	648.00	648.00	8,400.00	7,752.00	7.7
240-490-6430 ELECTRICITY SERVICES	1,210.44	1,210.44	30,200.00	28,989.56	4.0
240-490-6435 INTERNET SERVICES	101.69	101.69	1,350.00	1,248.31	7.5
240-490-6440 TELEPHONE SERVICES	132.63	132.63	2,500.00	2,367.37	5.3
240-490-6445 REFUSE SERVICES	.00	.00	16,000.00	16,000.00	.0
240-490-6520 PERMITS	.00	.00	4,000.00	4,000.00	.0
240-490-6705 RENT	90.00	90.00	1,200.00	1,110.00	7.5
240-490-6710 GAS & OIL	.00	.00	2,500.00	2,500.00	.0
240-490-6712 OPERATIONS & SUPPLIES	64.68	64.68	7,550.00	7,485.32	.9
240-490-6750 CHEMICALS & LAB SUPPLIES	1,296.72	1,296.72	27,800.00	26,503.28	4.7
240-490-6755 WATER/SEWER ANALYSIS	579.60	579.60	23,360.00	22,780.40	2.5
TOTAL MATERIALS & SERVICES	24,571.12	24,571.12	290,576.00	266,004.88	8.5
TOTAL NON-DEPARTMENTAL	59,749.44	59,749.44	504,450.00	444,700.56	11.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225 BUILDINGS & FACILITIES	.00	.00	3,000.00	3,000.00	.0
240-700-8425 VEHICLES & ROLLING STOCK	.00	.00	30,000.00	30,000.00	.0
240-700-8550 SEWER SYSTEMS	.00	.00	70,000.00	70,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	103,000.00	103,000.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TOTAL CAPITAL OUTLAY	.00	.00	103,000.00	103,000.00	.0
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL - G02002	.00	.00	24,369.00	24,369.00	.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,772.00	5,772.00	.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	.00	.00	7,572.00	7,572.00	.0
240-800-7510	LOAN INTEREST - G02002	.00	.00	3,741.00	3,741.00	.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	1,651.00	1,651.00	.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,173.00	8,173.00	.0
	TOTAL DEBT SERVICES	.00	.00	51,278.00	51,278.00	.0
	TOTAL DEBT SERVICE	.00	.00	51,278.00	51,278.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
240-900-9590	CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
240-900-9897	ASSIGNED BALANCE	.00	.00	111,620.00	111,620.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	161,620.00	161,620.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	161,620.00	161,620.00	.0
	TOTAL FUND EXPENDITURES	59,749.44	59,749.44	820,348.00	760,598.56	7.3
	NET REVENUE OVER EXPENDITURES	33,075.61	33,075.61	(268,919.00)	(301,994.61)	12.3

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	50,321.88	
312-1115	CASH IN BANK - LGIP	107,209.26	
312-1710	LAND	93,558.00	
312-1720	BUILDINGS & FACILITIES	528.00	
312-1730	EQUIPMENT & FURNISHINGS	6,061.05	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	2,344,523.75	
312-1820	AD - BUILDINGS & FACILITIES	(140.80)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(3,180.12)	
312-1840	AD - VEHICLES & ROLLING STOCK	(6,214.89)	
312-1850	AD - INFRASTRUCTURE	(580,861.47)	
TOTAL ASSETS			2,023,104.49

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	1,706.13	
312-2210	PAYROLL TAXES PAYABLE	774.48	
312-2245	HEALTH INSURANCE PAYABLE	542.92	
312-2250	RETIREMENT PAYABLE	738.10	
312-2255	DEFERRED COMP PAYABLE	36.56	
312-2750	LONG TERM DEBT	69,172.59	
TOTAL LIABILITIES			72,970.78

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	158,876.41	
312-3275	GASB - FIXED ASSETS	1,865,573.35	
312-3277	GAAP - LONG TERM DEBT	(69,172.59)	
REVENUE OVER EXPENDITURES - YTD		(5,143.46)	
BALANCE - CURRENT DATE		(5,143.46)	
TOTAL FUND EQUITY			1,950,133.71
TOTAL LIABILITIES AND EQUITY			2,023,104.49

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
312-315-4125	INTEREST EARNED	492.70	492.70	2,725.00	2,232.30	18.1
	TOTAL INVESTMENT EARNINGS	492.70	492.70	2,725.00	2,232.30	18.1
	<u>INTERGOVERNMENTAL</u>					
312-320-4142	STATE HWY STREET TAX	9,441.57	9,441.57	105,250.00	95,808.43	9.0
	TOTAL INTERGOVERNMENTAL	9,441.57	9,441.57	105,250.00	95,808.43	9.0
	<u>RESEARCH & STAFF TIME</u>					
312-340-4412	RESEARCH & STAFF TIME	.00	.00	50.00	50.00	.0
	TOTAL SOURCE 340	.00	.00	50.00	50.00	.0
	<u>TRANSPORTATION REIMBURSEMENT S</u>					
312-342-4513	TRANSPORTATION REIMBURSEMENT S	104.00	104.00	312.00	208.00	33.3
	TOTAL SOURCE 342	104.00	104.00	312.00	208.00	33.3
	TOTAL FUND REVENUE	10,038.27	10,038.27	108,337.00	98,298.73	9.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	474.24	474.24	5,691.00	5,216.76	8.3
312-490-5114 CITY CLERK	94.62	94.62	1,135.00	1,040.38	8.3
312-490-5150 PUBLIC WORKS DIRECTOR	474.22	474.22	.00	(474.22)	.0
312-490-5152 LEAD OPERATOR	1,470.36	1,470.36	12,334.00	10,863.64	11.9
312-490-5156 UTILITY WORKER	1,145.84	1,145.84	8,403.00	7,257.16	13.6
312-490-5220 OVERTIME	265.52	265.52	1,825.00	1,559.48	14.6
312-490-5315 SOCIAL SECURITY/MEDICARE	300.26	300.26	2,275.00	1,974.74	13.2
312-490-5320 WORKER'S COMP	168.30	168.30	643.00	474.70	26.2
312-490-5350 UNEMPLOYMENT	.00	.00	2,250.00	2,250.00	.0
312-490-5410 HEALTH INSURANCE	871.32	871.32	8,300.00	7,428.68	10.5
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	933.75	933.75	7,150.00	6,216.25	13.1
TOTAL PERSONAL SERVICES	6,198.43	6,198.43	50,006.00	43,807.57	12.4
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	125.00	125.00	1,450.00	1,325.00	8.6
312-490-6112 LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
312-490-6114 FINANCIAL SERVICES	133.76	133.76	2,360.00	2,226.24	5.7
312-490-6116 ENGINEERING SERVICES	2,062.00	2,062.00	10,000.00	7,938.00	20.6
312-490-6122 IT SERVICES	.00	.00	1,000.00	1,000.00	.0
312-490-6128 OTHER CONTRACT SERVICES	.00	.00	5,700.00	5,700.00	.0
312-490-6210 INSURANCE & BONDS	5,673.19	5,673.19	5,871.00	197.81	96.6
312-490-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	125.00	125.00	.0
312-490-6225 SOFTWARE & SUBSCRIPTIONS	117.19	117.19	1,850.00	1,732.81	6.3
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	28.49	28.49	350.00	321.51	8.1
312-490-6238 BANK SERVICE CHARGES	.00	.00	50.00	50.00	.0
312-490-6240 TRAVEL & TRAINING	.00	.00	2,100.00	2,100.00	.0
312-490-6245 MEMBERSHIPS & DUES	.00	.00	150.00	150.00	.0
312-490-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
312-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
312-490-6330 OTHER REPAIR & MAINTENANCE	.00	.00	7,500.00	7,500.00	.0
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	843.67	843.67	13,150.00	12,306.33	6.4
312-490-6720 STORM DRAIN MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
312-490-6724 STREET SIGNS	.00	.00	1,500.00	1,500.00	.0
312-490-6726 STREET MAINTENANCE	.00	.00	7,500.00	7,500.00	.0
TOTAL MATERIALS & SERVICES	8,983.30	8,983.30	68,806.00	59,822.70	13.1
TOTAL NON-DEPARTMENTAL	15,181.73	15,181.73	118,812.00	103,630.27	12.8
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
312-700-8225	BUILDINGS & FACILITIES	.00	.00	1,500.00	1,500.00	.0
312-700-8425	VEHICLES & ROLLING STOCK	.00	.00	15,000.00	15,000.00	.0
312-700-8530	STREET IMPROVEMENTS	.00	.00	25,000.00	25,000.00	.0
312-700-8560	STORMWATER IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	46,500.00	46,500.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	46,500.00	46,500.00	.0
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
312-800-7125	LOAN PRINCIPAL - L21001	.00	.00	3,657.00	3,657.00	.0
312-800-7525	LOAN INTEREST - L21001	.00	.00	1,515.00	1,515.00	.0
	TOTAL DEBT SERVICES	.00	.00	5,172.00	5,172.00	.0
	TOTAL DEBT SERVICE	.00	.00	5,172.00	5,172.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
312-900-9590	CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
312-900-9893	RESTRICTED BALANCE	.00	.00	42,490.00	42,490.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	92,490.00	92,490.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	92,490.00	92,490.00	.0
	TOTAL FUND EXPENDITURES	15,181.73	15,181.73	262,974.00	247,792.27	5.8
	NET REVENUE OVER EXPENDITURES	(5,143.46)	(5,143.46)	(154,637.00)	(149,493.54)	(3.3)

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

BLACKBERRY JAM FUND

<u>ASSETS</u>			
314-1110	ALLOCATED CASH	8,782.14	
	TOTAL ASSETS		8,782.14
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
314-2125	ACCOUNTS PAYABLE	700.00	
	TOTAL LIABILITIES		700.00
<u>FUND EQUITY</u>			
314-3100	BEGINNING FUND BALANCE	10,606.25	
	REVENUE OVER EXPENDITURES - YTD	(2,524.11)	
	BALANCE - CURRENT DATE	(2,524.11)	
	TOTAL FUND EQUITY		8,082.14
	TOTAL LIABILITIES AND EQUITY		8,782.14

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

BLACKBERRY JAM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
314-315-4125	INTEREST EARNED	.18	.18	5.00	4.82	3.6
	TOTAL INVESTMENT EARNINGS	.18	.18	5.00	4.82	3.6
	<u>OTHER REVENUE</u>					
314-370-4824	BBJ DONATIONS	248.97	248.97	.00	(248.97)	.0
	TOTAL OTHER REVENUE	248.97	248.97	.00	(248.97)	.0
	<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861	CRAFT/COMMERCIAL BOOTH SALES	550.00	550.00	4,125.00	3,575.00	13.3
314-380-4862	FOOD BOOTH SALES	1,000.00	1,000.00	1,750.00	750.00	57.1
314-380-4864	JAM SALES	2,086.00	2,086.00	2,000.00	(86.00)	104.3
314-380-4870	SPONSORSHIP REVENUE	.00	.00	1,500.00	1,500.00	.0
314-380-4874	50/50 RAFFLE SALES	.00	.00	1,000.00	1,000.00	.0
314-380-4882	HORSESHOE TOURNEY REVENUE	130.00	130.00	150.00	20.00	86.7
314-380-4884	KIDZ KORNER REVENUE	185.55	185.55	100.00	(85.55)	185.6
314-380-4889	BBJ FESTIVAL OTHER REVENUE	750.74	750.74	.00	(750.74)	.0
	TOTAL FUNDRAISING & EVENT REVENUE	4,702.29	4,702.29	10,625.00	5,922.71	44.3
	<u>MISCELLANEOUS REVENUE</u>					
314-385-4895	MISCELLANEOUS REVENUE	862.91	862.91	410.00	(452.91)	210.5
	TOTAL MISCELLANEOUS REVENUE	862.91	862.91	410.00	(452.91)	210.5
	<u>TRANSFER FROM GENERAL FUND</u>					
314-390-4910	TRANSFER FROM GENERAL FUND	.00	.00	2,500.00	2,500.00	.0
	TOTAL SOURCE 390	.00	.00	2,500.00	2,500.00	.0
	TOTAL FUND REVENUE	5,814.35	5,814.35	13,540.00	7,725.65	42.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118 POLICE SERVICES	.00	.00	1,400.00	1,400.00	.0
314-490-6122 IT SERVICES	.00	.00	100.00	100.00	.0
314-490-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
314-490-6225 SOFTWARE & SUBSCRIPTIONS	34.11	34.11	200.00	165.89	17.1
314-490-6238 BANK SERVICE CHARGES	65.35	65.35	50.00	(15.35)	130.7
314-490-6290 MISCELLANEOUS	455.00	455.00	3,000.00	2,545.00	15.2
314-490-6445 REFUSE SERVICES	.00	.00	500.00	500.00	.0
314-490-6705 RENT	90.00	90.00	1,200.00	1,110.00	7.5
314-490-6714 MATERIALS & SERVICES	2,025.00	2,025.00	3,500.00	1,475.00	57.9
314-490-6814 JAM SALES EXP	1,344.00	1,344.00	1,930.00	586.00	69.6
314-490-6856 HORSESHOE TOURNEY EXP	500.00	500.00	300.00	(200.00)	166.7
314-490-6858 KIDZ KORNER EXP	.00	.00	500.00	500.00	.0
314-490-6864 ENTERTAINMENT EXP	3,825.00	3,825.00	5,000.00	1,175.00	76.5
TOTAL MATERIALS & SERVICES	8,338.46	8,338.46	17,730.00	9,391.54	47.0
TOTAL NON-DEPARTMENTAL	8,338.46	8,338.46	17,730.00	9,391.54	47.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9590 CONTINGENCY	.00	.00	500.00	500.00	.0
314-900-9895 COMMITTED BALANCE	.00	.00	795.00	795.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	1,295.00	1,295.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	1,295.00	1,295.00	.0
TOTAL FUND EXPENDITURES	8,338.46	8,338.46	19,025.00	10,686.54	43.8
NET REVENUE OVER EXPENDITURES	(2,524.11)	(2,524.11)	(5,485.00)	(2,960.89)	(46.0)

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	8,496.27	
410-1115	CASH IN BANK - LGIP	116,825.40	
	TOTAL ASSETS		125,321.67

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	123,790.17	
	REVENUE OVER EXPENDITURES - YTD	1,531.50	
	BALANCE - CURRENT DATE	1,531.50	
	TOTAL FUND EQUITY		125,321.67
	TOTAL LIABILITIES AND EQUITY		125,321.67

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
410-315-4125	INTEREST EARNED	527.50	527.50	4,725.00	4,197.50	11.2
	TOTAL INVESTMENT EARNINGS	527.50	527.50	4,725.00	4,197.50	11.2
	<u>SDC REVENUE</u>					
410-345-4510	PARK SDC FEES	1,004.00	1,004.00	3,012.00	2,008.00	33.3
	TOTAL SDC REVENUE	1,004.00	1,004.00	3,012.00	2,008.00	33.3
	TOTAL FUND REVENUE	1,531.50	1,531.50	7,737.00	6,205.50	19.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

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	1,000.00	1,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	1,000.00	1,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
410-700-8520	PARKS IMPROVEMENTS	.00	.00	130,537.00	130,537.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	130,537.00	130,537.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	130,537.00	130,537.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	131,537.00	131,537.00	.0
	 NET REVENUE OVER EXPENDITURES	1,531.50	1,531.50	(123,800.00)	(125,331.50)	1.2

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	5,002.34	
412-1115	CASH IN BANK - LGIP	90,459.82	
	TOTAL ASSETS		95,462.16

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	94,461.98	
	REVENUE OVER EXPENDITURES - YTD	1,000.18	
	BALANCE - CURRENT DATE	1,000.18	
	TOTAL FUND EQUITY		95,462.16
	TOTAL LIABILITIES AND EQUITY		95,462.16

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
412-315-4125	INTEREST EARNED	408.18	408.18	3,850.00	3,441.82	10.6
	TOTAL INVESTMENT EARNINGS	408.18	408.18	3,850.00	3,441.82	10.6
	<u>SDC REVENUE</u>					
412-345-4512	TRANSPORTATION SDC	592.00	592.00	1,776.00	1,184.00	33.3
	TOTAL SDC REVENUE	592.00	592.00	1,776.00	1,184.00	33.3
	TOTAL FUND REVENUE	1,000.18	1,000.18	5,626.00	4,625.82	17.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
412-490-6714	MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	1,000.00	1,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
412-700-8530	STREET IMPROVEMENTS	.00	.00	99,106.00	99,106.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	99,106.00	99,106.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	99,106.00	99,106.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	100,106.00	100,106.00	.0
	 NET REVENUE OVER EXPENDITURES	1,000.18	1,000.18	(94,480.00)	(95,480.18)	1.1

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	17,888.75	
430-1115	CASH IN BANK - LGIP	522,968.24	
	TOTAL ASSETS		540,856.99

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	531,124.53	
	REVENUE OVER EXPENDITURES - YTD	9,732.46	
	BALANCE - CURRENT DATE	9,732.46	
	TOTAL FUND EQUITY		540,856.99
	TOTAL LIABILITIES AND EQUITY		540,856.99

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
430-315-4125	INTEREST EARNED	2,664.46	2,664.46	23,650.00	20,985.54	11.3
	TOTAL INVESTMENT EARNINGS	2,664.46	2,664.46	23,650.00	20,985.54	11.3
	<u>SDC REVENUE</u>					
430-345-4530	WATER SDC	7,068.00	7,068.00	21,204.00	14,136.00	33.3
	TOTAL SDC REVENUE	7,068.00	7,068.00	21,204.00	14,136.00	33.3
	TOTAL FUND REVENUE	9,732.46	9,732.46	44,854.00	35,121.54	21.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
430-490-6714	MATERIALS & SERVICES	.00	.00	5,000.00	5,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	5,000.00	5,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	5,000.00	5,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
430-700-8540	WATER SYSTEMS IMPROVEMTS	.00	.00	579,092.00	579,092.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	579,092.00	579,092.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	579,092.00	579,092.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	584,092.00	584,092.00	.0
	 NET REVENUE OVER EXPENDITURES	9,732.46	9,732.46	(539,238.00)	(548,970.46)	1.8

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	8,729.80	
440-1115	CASH IN BANK - LGIP	99,237.88	
	TOTAL ASSETS		107,967.68

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	106,297.19	
	REVENUE OVER EXPENDITURES - YTD	1,670.49	
	BALANCE - CURRENT DATE	1,670.49	
	TOTAL FUND EQUITY		107,967.68
	TOTAL LIABILITIES AND EQUITY		107,967.68

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
440-315-4125	INTEREST EARNED	599.49	599.49	4,225.00	3,625.51	14.2
	TOTAL INVESTMENT EARNINGS	599.49	599.49	4,225.00	3,625.51	14.2
	<u>SDC REVENUE</u>					
440-345-4540	SEWER SDC	1,071.00	1,071.00	22,491.00	21,420.00	4.8
	TOTAL SDC REVENUE	1,071.00	1,071.00	22,491.00	21,420.00	4.8
	TOTAL FUND REVENUE	1,670.49	1,670.49	26,716.00	25,045.51	6.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
440-490-6714	MATERIALS & SERVICES	.00	.00	5,000.00	5,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	5,000.00	5,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	5,000.00	5,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
440-700-8550	SEWER SYSTEMS	.00	.00	128,072.00	128,072.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	128,072.00	128,072.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	128,072.00	128,072.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	133,072.00	133,072.00	.0
	 NET REVENUE OVER EXPENDITURES	1,670.49	1,670.49	(106,356.00)	(108,026.49)	1.6

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	7,252.19	
445-1115	CASH IN BANK - LGIP	92,959.79	
	TOTAL ASSETS		100,211.98

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	99,113.44	
	REVENUE OVER EXPENDITURES - YTD	1,098.54	
	BALANCE - CURRENT DATE	1,098.54	
	TOTAL FUND EQUITY		100,211.98
	TOTAL LIABILITIES AND EQUITY		100,211.98

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
445-315-4125	INTEREST EARNED	425.54	425.54	3,975.00	3,549.46	10.7
	TOTAL INVESTMENT EARNINGS	425.54	425.54	3,975.00	3,549.46	10.7
	<u>SDC REVENUE</u>					
445-345-4545	STORM DRAINAGE SDC	673.00	673.00	2,019.00	1,346.00	33.3
	TOTAL SDC REVENUE	673.00	673.00	2,019.00	1,346.00	33.3
	TOTAL FUND REVENUE	1,098.54	1,098.54	5,994.00	4,895.46	18.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
445-490-6714	MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	1,000.00	1,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
445-700-8560	STORMWATER IMPROVEMENTS	.00	.00	104,074.00	104,074.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	104,074.00	104,074.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	104,074.00	104,074.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	105,074.00	105,074.00	.0
	 NET REVENUE OVER EXPENDITURES	1,098.54	1,098.54	(99,080.00)	(100,178.54)	1.1

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	2,405.17	
520-1115	CASH IN BANK - LGIP	41,728.54	
	TOTAL ASSETS		44,133.71

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	43,869.32	
	REVENUE OVER EXPENDITURES - YTD	264.39	
	BALANCE - CURRENT DATE	264.39	
	TOTAL FUND EQUITY		44,133.71
	TOTAL LIABILITIES AND EQUITY		44,133.71

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER RESERVE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	264.39	264.39	1,650.00	1,385.61	16.0
	TOTAL INVESTMENT EARNINGS	264.39	264.39	1,650.00	1,385.61	16.0
	TOTAL FUND REVENUE	264.39	264.39	1,650.00	1,385.61	16.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
520-900-9893	RESTRICTED BALANCE	.00	.00	45,522.00	45,522.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	45,522.00	45,522.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	45,522.00	45,522.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	45,522.00	45,522.00	.0
	NET REVENUE OVER EXPENDITURES	264.39	264.39	(43,872.00)	(44,136.39)	.6

CITY OF LOWELL
BALANCE SHEET
JULY 31, 2025

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	2,756.26	
521-1115	CASH IN BANK - LGIP	14,590.56	
	TOTAL ASSETS		17,346.82

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	17,258.65	
	REVENUE OVER EXPENDITURES - YTD	88.17	
	BALANCE - CURRENT DATE	88.17	
	TOTAL FUND EQUITY		17,346.82
	TOTAL LIABILITIES AND EQUITY		17,346.82

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
521-315-4125	INTEREST EARNED	88.17	88.17	575.00	486.83	15.3
	TOTAL INVESTMENT EARNINGS	88.17	88.17	575.00	486.83	15.3
	TOTAL FUND REVENUE	88.17	88.17	575.00	486.83	15.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
521-900-9893	RESTRICTED BALANCE	.00	.00	17,832.00	17,832.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	17,832.00	17,832.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	17,832.00	17,832.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	17,832.00	17,832.00	.0
	NET REVENUE OVER EXPENDITURES	88.17	88.17	(17,257.00)	(17,345.17)	.5

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

For the Period Ending: **7/31/2025**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		324,024.86	261,472.00		
Revenues					
310 Property Taxes	343.59	343.59	212,100.00	211,756.41	0.16
315 Interest Earned	691.21	691.21	6,500.00	5,808.79	10.63
320 Intergovernmental Revenue	1,961.49	1,961.49	38,434.00	36,472.51	5.10
325 Operating Grants	-	-	20,200.00	20,200.00	0.00
328 Capital Grants	-	-	-	-	0.00
330 Franchise Fees	444.33	444.33	82,325.00	81,880.67	0.54
335 Licenses & Permits	-	-	36,250.00	36,250.00	0.00
340 Charges for Service	1,293.31	1,293.31	2,125.00	831.69	60.86
342 Reimbursement SDC's	47.00	47.00	141.00	94.00	33.33
350 Fines & Forfeitures	10.92	10.92	1,550.00	1,539.08	0.70
360 Loan Proceeds	-	-	-	-	0.00
370 Other Revenue	62.65	62.65	650.00	587.35	9.64
375 Gain(Loss) on Sale of Fixed Assets	-	-	275,000.00	275,000.00	0.00
380 Fundraising & Event Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	300.00	300.00	0.00
Total Revenues	4,854.50	4,854.50	675,575.00	670,720.50	0.72
Expenditures					
410 Administration					
5000 Personal Services	4,355.54	4,355.54	41,920.00	37,564.46	10.39
6000 Materials & Services	11,574.54	11,574.54	99,813.00	88,238.46	11.60
8000 Capital Outlay	-	-	20,000.00	20,000.00	0.00
Total Administration	15,930.08	15,930.08	161,733.00	145,802.92	9.85
420 Parks & Recreation					
5000 Personal Services	7,575.56	7,575.56	65,571.00	57,995.44	11.55
6000 Materials & Services	6,914.54	6,914.54	56,325.00	49,410.46	12.28
8000 Capital Outlay	-	-	24,500.00	24,500.00	0.00
Total Parks & Recreation	14,490.10	14,490.10	146,396.00	131,905.90	9.90
430 Police					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Police	-	-	-	-	0.00
440 Community Development					
5000 Personal Services	1,270.68	1,270.68	10,823.00	9,552.32	11.74
6000 Materials & Services	791.77	791.77	55,400.00	54,608.23	1.43
8000 Capital Outlay	-	-	-	-	0.00
Total Community Development	2,062.45	2,062.45	66,223.00	64,160.55	3.11

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

For the Period Ending: **7/31/2025**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
450 Library					
5000 Personal Services	8,207.31	8,207.31	51,286.00	43,078.69	16.00
6000 Materials & Services	9,972.24	9,972.24	29,711.00	19,738.76	33.56
8000 Capital Outlay	-	-	10,500.00	10,500.00	0.00
Total Library	18,179.55	18,179.55	91,497.00	73,317.45	19.87
460 Code Enforcement					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Code Enforcement	-	-	-	-	0.00
470 Tourism					
5000 Personal Services	-	-	-	-	
6000 Materials & Services	73.79	73.79	18,700.00	18,626.21	0.39
8000 Capital Outlay	-	-	-	-	0.00
Total Tourism	73.79	73.79	18,700.00	18,626.21	0.39
480 Municipal Court					
5000 Personal Services	954.36	954.36	7,424.00	6,469.64	12.86
6000 Materials & Services	55.46	55.46	15,975.00	15,919.54	0.35
8000 Capital Outlay	-	-	-	-	0.00
Total Municipal Court	1,009.82	1,009.82	23,399.00	22,389.18	4.32
800 Debt Service					
7111 Principal	-	-	235,405.00	235,405.00	0.00
7511 Interest	-	-	22,857.00	22,857.00	0.00
Total Debt Service	-	-	258,262.00	258,262.00	0.00
900 Other Requirements					
9100 Transfers to Other Funds	-	-	2,500.00	2,500.00	0.00
9500 Contingency	-	-	50,000.00	50,000.00	0.00
9800 Ending Balance (Budgeted)	-	-	118,337.00	118,337.00	0.00
Total Other Requirements	-	-	170,837.00	170,837.00	0.00
Total General Fund Expenditures	51,745.79	51,745.79	937,047.00	885,301.21	5.52
Net Revenues over Expenditures	(46,891.29)	(46,891.29)	(261,472.00)	(214,580.71)	17.93

Ending Fund Balance

277,133.57

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

For the Period Ending: **7/31/2025**

220 Building Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		39,701.73	36,619.00		
Revenues					
315 Interest Earned	0.13	0.13	950.00	949.87	0.01
335 Licenses & Permits	876.96	876.96	49,200.00	48,323.04	1.78
340 Technology Fee	23.49	23.49	900.00	876.51	2.61
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	50.00	50.00	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	900.58	900.58	51,100.00	50,199.42	1.76
Expenditures					
220 Building Department					
5000 Personal Services	1,991.05	1,991.05	12,013.00	10,021.95	16.57
6000 Materials & Services	4,234.32	4,234.32	57,730.00	53,495.68	7.33
8000 Capital Outlay	-	-	5,000.00	5,000.00	0.00
Total Building Department	6,225.37	6,225.37	74,743.00	68,517.63	8.33
900 Other Requirements					
9100 Transfers to Other Funds	-	-	-	-	0.00
9500 Contingency	-	-	5,000.00	5,000.00	0.00
9800 Ending Balance (Budgeted)	-	-	7,976.00	7,976.00	0.00
Total Other Requirements	-	-	12,976.00	12,976.00	-
Total Building Fund Expenditures	6,225.37	6,225.37	87,719.00	81,493.63	7.10
Net Revenues over Expenditures	(5,324.79)	(5,324.79)	(36,619.00)	(31,294.21)	(14.54)
Ending Fund Balance		34,376.94	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

230 Water Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		215,190.52	320,494.00		
Revenues					
315 Interest Earned	8.29	8.29	3,850.00	3,841.71	0.22
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Licenses & Permits	-	-	-	-	0.00
340 Charges for Service	125,650.59	125,650.59	534,990.00	409,339.41	23.49
342 Reimbursement SDC's	745.00	745.00	2,235.00	1,490.00	33.33
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	7.50	7.50	3,750.00	3,742.50	0.20
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	126,411.38	126,411.38	544,825.00	418,413.62	23.20
Expenditures					
230 Water Department					
5000 Personal Services	34,964.12	34,964.12	212,890.00	177,925.88	16.42
6000 Materials & Services	30,061.96	30,061.96	269,983.00	239,921.04	11.13
8000 Capital Outlay	4,012.50	4,012.50	123,000.00	118,987.50	3.26
Total Water Department	69,038.58	69,038.58	605,873.00	536,834.42	11.39
800 Debt Service					
7111 Principal	-	-	32,868.00	32,868.00	0.00
7511 Interest	-	-	25,473.00	25,473.00	0.00
Total Debt Service	-	-	58,341.00	58,341.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	100,000.00	100,000.00	0.00
Ending Balance (Budgeted)	-	-	101,105.00	101,105.00	0.00
Total Other Requirements	-	-	201,105.00	201,105.00	0.00
Total General Fund Expenditures	69,038.58	69,038.58	865,319.00	796,280.42	7.98
Net Revenues over Expenditures	57,372.80	57,372.80	(320,494.00)	(377,866.80)	17.90
Ending Fund Balance		272,563.32	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

240 Sewer Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		340,127.68	268,919.00		
Revenues					
315 Interest Earned	775.58	775.58	9,650.00	8,874.42	8.04
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Licenses & Permits	-	-	575.00	575.00	0.00
340 Charges for Service	91,433.97	91,433.97	536,750.00	445,316.03	17.03
342 Reimbursement SDC's	618.00	618.00	1,854.00	1,236.00	33.33
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	(2.50)	(2.50)	2,600.00	2,602.50	-0.10
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	92,825.05	92,825.05	551,429.00	458,603.95	16.83
Expenditures					
230 Sewer Department					
5000 Personal Services	35,178.32	35,178.32	213,874.00	178,695.68	16.45
6000 Materials & Services	24,241.72	24,241.72	290,576.00	266,334.28	8.34
8000 Capital Outlay	-	-	103,000.00	103,000.00	0.00
Total Sewer Department	59,420.04	59,420.04	607,450.00	548,029.96	9.78
800 Debt Service					
7111 Principal	-	-	37,713.00	37,713.00	0.00
7511 Interest	-	-	13,565.00	13,565.00	0.00
Total Debt Service	-	-	51,278.00	51,278.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	50,000.00	50,000.00	0.00
Ending Balance (Budgeted)	-	-	111,620.00	111,620.00	0.00
Total Other Requirements	-	-	161,620.00	161,620.00	0.00
Total General Fund Expenditures	59,420.04	59,420.04	820,348.00	760,927.96	7.24
Net Revenues over Expenditures	33,405.01	33,405.01	(268,919.00)	(302,324.01)	12.42
Ending Fund Balance		373,532.69	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

312 Street Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		158,876.41	154,637.00		
Revenues					
315 Interest Earned	492.70	492.70	2,725.00	2,232.30	18.08
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Intergovernmental	9,441.57	9,441.57	105,250.00	95,808.43	8.97
340 Charges for Service	-	-	50.00	50.00	0.00
342 Reimbursement SDC's	104.00	104.00	312.00	208.00	33.33
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	10,038.27	10,038.27	108,337.00	98,298.73	9.27
Expenditures					
312 Street Department					
5000 Personal Services	6,198.43	6,198.43	50,006.00	43,807.57	12.40
6000 Materials & Services	8,983.30	8,983.30	68,806.00	59,822.70	13.06
8000 Capital Outlay	-	-	46,500.00	46,500.00	0.00
Total Street Department	15,181.73	15,181.73	165,312.00	150,130.27	9.18
800 Debt Service					
7111 Principal	-	-	3,657.00	3,657.00	0.00
7511 Interest	-	-	1,515.00	1,515.00	0.00
Total Debt Service	-	-	5,172.00	5,172.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	50,000.00	50,000.00	0.00
Ending Balance (Budgeted)	-	-	42,490.00	42,490.00	0.00
Total Other Requirements	-	-	92,490.00	92,490.00	0.00
Total General Fund Expenditures	15,181.73	15,181.73	262,974.00	247,792.27	5.77
Net Revenues over Expenditures	(5,143.46)	(5,143.46)	(154,637.00)	(149,493.54)	(3.33)
Ending Fund Balance		153,732.95	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

	Period Actual	YTD Actual	Budget	Unearned	Pcnt
314 Blackberry Jam Fund					
3100 Beginning Fund Balance		10,606.25	5,485.00		
Revenues					
315 Interest Earned	0.18	0.18	5.00	4.82	3.60
370 Other Revenue	248.97	248.97	-	(248.97)	0.00
380 Fundraising & Event Revenue	4,702.29	4,702.29	10,625.00	5,922.71	44.26
385 Miscellaneous Revenue	862.91	862.91	410.00	(452.91)	210.47
390 Transfers in from Other Funds	-	-	2,500.00	2,500.00	0.00
Total Revenues	5,814.35	5,814.35	13,540.00	7,725.65	42.94
Expenditures					
314 Blackberry Jam					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	8,338.46	8,338.46	17,730.00	9,391.54	47.03
8000 Capital Outlay	-	-	-	-	0.00
Total Blackberry Jam	8,338.46	8,338.46	17,730.00	9,391.54	47.03
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	500.00	500.00	0.00
Ending Balance (Budgeted)	-	-	795.00	795.00	0.00
Total Other Requirements	-	-	1,295.00	1,295.00	0.00
Total General Fund Expenditures	8,338.46	8,338.46	19,025.00	10,686.54	43.83
Net Revenues over Expenditures	(2,524.11)	(2,524.11)	(5,485.00)	(2,960.89)	(46.02)
Ending Fund Balance		8,082.14	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

410 Parks SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		123,790.17	123,800.00		
Revenues					
315 Interest Earned	527.50	527.50	4,725.00	4,197.50	11.16
345 SDC Revenue	1,004.00	1,004.00	3,012.00	2,008.00	33.33
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	1,531.50	1,531.50	7,737.00	6,205.50	19.79
Expenditures					
410 Parks SDC					
6000 Materials & Services	-	-	1,000.00	1,000.00	0.00
8000 Capital Outlay	-	-	130,537.00	130,537.00	0.00
Total Parks SDC	-	-	131,537.00	131,537.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	131,537.00	131,537.00	0.00
Net Revenues over Expenditures	1,531.50	1,531.50	(123,800.00)	(125,331.50)	1.24
Ending Fund Balance		125,321.67	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

412 Streets SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		94,461.98	94,480.00		
Revenues					
315 Interest Earned	408.18	408.18	3,850.00	3,441.82	10.60
345 SDC Revenue	592.00	592.00	1,776.00	1,184.00	33.33
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	1,000.18	1,000.18	5,626.00	4,625.82	17.78
Expenditures					
412 Streets SDC					
6000 Materials & Services	-	-	1,000.00	1,000.00	0.00
8000 Capital Outlay	-	-	99,106.00	99,106.00	0.00
Total Streets SDC	-	-	100,106.00	100,106.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	100,106.00	100,106.00	0.00
Net Revenues over Expenditures	1,000.18	1,000.18	(94,480.00)	(95,480.18)	1.06
Ending Fund Balance		95,462.16	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

430 Water SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		531,124.53	539,238.00		
Revenues					
315 Interest Earned	2,664.46	2,664.46	23,650.00	20,985.54	11.27
345 SDC Revenue	7,068.00	7,068.00	21,204.00	14,136.00	33.33
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	9,732.46	9,732.46	44,854.00	35,121.54	21.70
Expenditures					
430 Water SDC					
6000 Materials & Services	-	-	5,000.00	5,000.00	0.00
8000 Capital Outlay	-	-	579,092.00	579,092.00	0.00
Total Water SDC	-	-	584,092.00	584,092.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	584,092.00	584,092.00	0.00
Net Revenues over Expenditures	9,732.46	9,732.46	(539,238.00)	(548,970.46)	1.80
Ending Fund Balance		540,856.99	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

440 Sewer SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		106,297.19	106,356.00		
Revenues					
315 Interest Earned	599.49	599.49	4,225.00	3,625.51	14.19
345 SDC Revenue	1,071.00	1,071.00	22,491.00	21,420.00	4.76
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	1,670.49	1,670.49	26,716.00	25,045.51	6.25
Expenditures					
440 Sewer SDC					
6000 Materials & Services	-	-	5,000.00	5,000.00	0.00
8000 Capital Outlay	-	-	128,072.00	128,072.00	0.00
Total Sewer SDC	-	-	133,072.00	133,072.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	133,072.00	133,072.00	0.00
Net Revenues over Expenditures	1,670.49	1,670.49	(106,356.00)	(108,026.49)	1.57
Ending Fund Balance		107,967.68	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

445 Stormwater SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		99,113.44	99,080.00		
Revenues					
315 Interest Earned	425.54	425.54	3,975.00	3,549.46	10.71
345 SDC Revenue	673.00	673.00	2,019.00	1,346.00	33.33
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	1,098.54	1,098.54	5,994.00	4,895.46	18.33
Expenditures					
445 Stormwater SDC					
6000 Materials & Services	-	-	1,000.00	1,000.00	0.00
8000 Capital Outlay	-	-	104,074.00	104,074.00	0.00
Total Stormwater SDC	-	-	105,074.00	105,074.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	105,074.00	105,074.00	0.00
Net Revenues over Expenditures	1,098.54	1,098.54	(99,080.00)	(100,178.54)	1.11
Ending Fund Balance		100,211.98	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

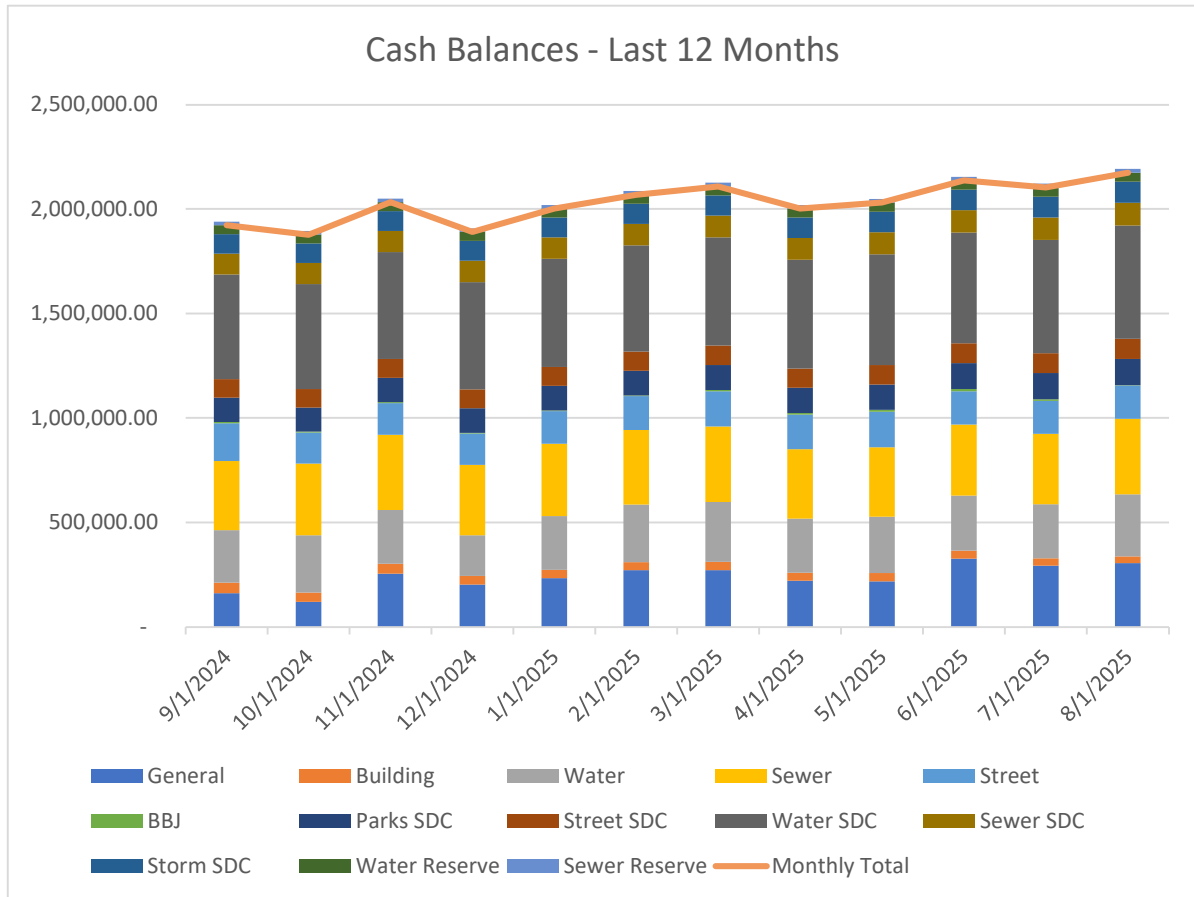
520 Water Reserve Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		43,869.32	43,872.00		
Revenues					
315 Interest Earned	264.39	264.39	1,650.00	1,385.61	16.02
345 SDC Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	264.39	264.39	1,650.00	1,385.61	16.02
Expenditures					
520 Water Reserve					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Water Reserve	-	-	-	-	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	45,522.00	45,522.00	0.00
Total Other Requirements	-	-	45,522.00	45,522.00	0.00
Total General Fund Expenditures	-	-	45,522.00	45,522.00	0.00
Net Revenues over Expenditures	264.39	264.39	(43,872.00)	(44,136.39)	0.60
Ending Fund Balance		44,133.71	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **7/31/2025**

521 Sewer Reserve Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		17,258.65	17,257.00		
Revenues					
315 Interest Earned	88.17	88.17	575.00	486.83	15.33
345 SDC Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	88.17	88.17	575.00	486.83	15.33
Expenditures					
521 Sewer Reserve					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Sewer Reserve	-	-	-	-	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	17,832.00	17,832.00	0.00
Total Other Requirements	-	-	17,832.00	17,832.00	0.00
Total General Fund Expenditures	-	-	17,832.00	17,832.00	0.00
Net Revenues over Expenditures	88.17	88.17	(17,257.00)	(17,345.17)	0.51
Ending Fund Balance		17,346.82	-		

City of Lowell
Cash Balances
for the Previous 12 Months



CITY OF LOWELL
COMBINED CASH INVESTMENT
AUGUST 31, 2025

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	452,477.85
999-1115	CASH IN BANK - LGIP	1,739,215.63
	TOTAL COMBINED CASH	2,191,693.48
999-1110	CASH ALLOCATED TO FUNDS	(2,191,693.48)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	304,336.14
220	ALLOCATION TO BUILDING FUND	33,214.39
230	ALLOCATION TO WATER FUND	296,645.13
240	ALLOCATION TO SEWER FUND	361,487.83
312	ALLOCATION TO STREET FUND	158,495.90
314	ALLOCATION TO BLACKBERRY JAM FUND	2,388.24
410	ALLOCATION TO PARKS SDC FUND	125,778.24
412	ALLOCATION TO STREETS SDC FUND	95,815.66
430	ALLOCATION TO WATER SDC FUND	542,900.47
440	ALLOCATION TO SEWER SDC FUND	108,355.54
445	ALLOCATION TO STORMWATER SDC FUND	100,575.29
520	ALLOCATION TO WATER RESERVE FUND	44,296.78
521	ALLOCATION TO SEWER RESERVE FUND	17,403.87
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,191,693.48
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(2,191,693.48)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	172,049.56	
110-1115	CASH IN BANK - LGIP	132,286.58	
110-1120	PETTY CASH	250.00	
110-1710	LAND	2,588,360.20	
110-1720	BUILDINGS & FACILITIES	1,016,818.56	
110-1730	EQUIPMENT & FURNISHINGS	86,009.96	
110-1740	VEHICLES & ROLLING STOCK	40,847.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	41,810.06	
110-1820	AD - BUILDINGS & FACILITIES	(333,338.00)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(36,544.79)	
110-1840	AD - VEHICLES & ROLLING STOCK	(30,217.46)	
110-1850	AD - INFRASTRUCTURE	(20,332.35)	
TOTAL ASSETS			3,690,762.81

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	6,974.45	
110-2210	PAYROLL TAXES PAYABLE	2,994.66	
110-2245	HEALTH INSURANCE PAYABLE	1,242.14	
110-2250	RETIREMENT PAYABLE	2,677.82	
110-2255	DEFERRED COMP PAYABLE	169.31	
110-2515	CET TAX COLLECTED	1,345.73	
110-2525	OTHER DEPOSITS	306.26	
110-2750	LONG TERM DEBT	628,782.36	
TOTAL LIABILITIES			644,492.73

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	324,024.86	
110-3275	GASB - FIXED ASSETS	3,386,176.67	
110-3277	GAAP - LONG TERM DEBT	(628,782.36)	
REVENUE OVER EXPENDITURES - YTD		(35,149.09)	
BALANCE - CURRENT DATE		(35,149.09)	
TOTAL FUND EQUITY			3,046,270.08
TOTAL LIABILITIES AND EQUITY			3,690,762.81

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
110-310-4112	PROPERTY TAXES - CURRENT	.00	.00	210,250.00	210,250.00	.0
110-310-4114	PROPERTY TAXES - PRIOR	483.63	827.22	1,850.00	1,022.78	44.7
	TOTAL TAXES	483.63	827.22	212,100.00	211,272.78	.4
	<u>INVESTMENT EARNINGS</u>					
110-315-4125	INTEREST EARNED	562.90	1,254.11	6,500.00	5,245.89	19.3
	TOTAL INVESTMENT EARNINGS	562.90	1,254.11	6,500.00	5,245.89	19.3
	<u>INTERGOVERNMENTAL</u>					
110-320-4132	STATE REVENUE SHARING	3,198.59	3,198.59	12,584.00	9,385.41	25.4
110-320-4134	CIGARETTE TAX	.00	57.99	725.00	667.01	8.0
110-320-4136	LIQUOR TAX	1,865.95	3,769.45	22,475.00	18,705.55	16.8
110-320-4148	MARIJUANA TAX DISTRIBUTION	.00	.00	2,650.00	2,650.00	.0
	TOTAL INTERGOVERNMENTAL	5,064.54	7,026.03	38,434.00	31,407.97	18.3
	<u>OPERATING GRANTS</u>					
110-325-4152	TOURISM - OPERATING GRANT	.00	.00	17,200.00	17,200.00	.0
110-325-4154	LIBRARY - OPER GRANT	.00	.00	1,000.00	1,000.00	.0
110-325-4158	COMM DEV - OPERATING GRANT	.00	.00	2,000.00	2,000.00	.0
	TOTAL OPERATING GRANTS	.00	.00	20,200.00	20,200.00	.0
	<u>FRANCHISE FEES</u>					
110-330-4310	CABLE FRANCHISE FEES	1,276.68	1,276.68	6,700.00	5,423.32	19.1
110-330-4312	ELECTRIC FRANCHISE FEES	33,598.54	33,598.54	61,250.00	27,651.46	54.9
110-330-4314	GARBAGE FRANCHISE FEES	864.70	864.70	13,500.00	12,635.30	6.4
110-330-4316	TELECOM FRANCHISE FEES	.00	444.33	875.00	430.67	50.8
	TOTAL FRANCHISE FEES	35,739.92	36,184.25	82,325.00	46,140.75	44.0
	<u>LICENSES & PERMITS</u>					
110-335-4352	LAND USE PERMITS	.00	.00	35,250.00	35,250.00	.0
110-335-4354	MISC PERMITS & LICENSES	.00	.00	375.00	375.00	.0
110-335-4360	DOG LICENSES	14.00	14.00	625.00	611.00	2.2
	TOTAL LICENSES & PERMITS	14.00	14.00	36,250.00	36,236.00	.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICE</u>					
110-340-4410 COPY, FAX, NOTARY	46.80	121.45	500.00	378.55	24.3
110-340-4412 RESEARCH & STAFF TIME	.00	.00	100.00	100.00	.0
110-340-4416 LIBRARY BOOK SALES	70.00	896.00	750.00	(146.00)	119.5
110-340-4417 LIEN SEARCHES	25.00	60.00	225.00	165.00	26.7
110-340-4419 ELECTION FILING FEES	.00	.00	50.00	50.00	.0
110-340-4421 SDC/CET ADMIN FEE	.00	357.66	315.00	(42.66)	113.5
110-340-4423 PAY STATION REVENUE	.00	.00	150.00	150.00	.0
110-340-4448 REFUND PROCESSING FEE	.00	.00	35.00	35.00	.0
TOTAL CHARGES FOR SERVICE	141.80	1,435.11	2,125.00	689.89	67.5
110-342-4511 PARKS REIMBURSEMENT SDC	.00	47.00	141.00	94.00	33.3
TOTAL SOURCE 342	.00	47.00	141.00	94.00	33.3
<u>FINES & FORFEITURES</u>					
110-350-4625 MUNICIPAL COURT REVENUE	10.93	21.85	1,550.00	1,528.15	1.4
TOTAL FINES & FORFEITURES	10.93	21.85	1,550.00	1,528.15	1.4
<u>OTHER REVENUE</u>					
110-370-4825 LIBRARY DONATIONS	.00	62.65	150.00	87.35	41.8
110-370-4826 PARKS DONATIONS	.00	.00	500.00	500.00	.0
TOTAL OTHER REVENUE	.00	62.65	650.00	587.35	9.6
<u>GAIN/LOSS ON SALE OF ASSETS</u>					
110-375-4849 CAPITAL ASSET DISPOSAL	.00	.00	275,000.00	275,000.00	.0
TOTAL GAIN/LOSS ON SALE OF ASSETS	.00	.00	275,000.00	275,000.00	.0
<u>MISCELLANEOUS REVENUE</u>					
110-385-4850 LIBRARY FEES & FINES	.00	.00	100.00	100.00	.0
110-385-4895 MISCELLANEOUS REVENUE	.00	.00	200.00	200.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	300.00	300.00	.0
TOTAL FUND REVENUE	42,017.72	46,872.22	675,575.00	628,702.78	6.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
	<u>PERSONAL SERVICES</u>					
110-410-5110	CITY ADMINISTRATOR	1,422.72	2,845.44	17,070.00	14,224.56	16.7
110-410-5114	CITY CLERK	378.49	1,169.71	4,542.00	3,372.29	25.8
110-410-5156	UTILITY WORKER	175.06	350.12	2,101.00	1,750.88	16.7
110-410-5158	MAINTENANCE WORKER	133.61	450.46	1,588.00	1,137.54	28.4
110-410-5220	OVERTIME	8.19	8.19	104.00	95.81	7.9
110-410-5315	SOCIAL SECURITY/MEDICARE	162.03	369.05	1,975.00	1,605.95	18.7
110-410-5320	WORKER'S COMP	.54	265.52	340.00	74.48	78.1
110-410-5350	UNEMPLOYMENT	.00	.00	1,950.00	1,950.00	.0
110-410-5410	HEALTH INSURANCE	385.14	919.12	6,150.00	5,230.88	15.0
110-410-5450	PUBLIC EMPLOYEES RETIREMENT	503.89	1,147.60	6,100.00	4,952.40	18.8
	TOTAL PERSONAL SERVICES	3,169.67	7,525.21	41,920.00	34,394.79	18.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	1,000.00	9,850.00	8,850.00	10.2
110-410-6112 LEGAL SERVICES	218.75	218.75	8,000.00	7,781.25	2.7
110-410-6114 FINANCIAL SERVICES	962.50	2,032.70	16,520.00	14,487.30	12.3
110-410-6122 IT SERVICES	429.80	2,858.00	3,500.00	642.00	81.7
110-410-6124 COPIER CONTRACT	65.55	242.82	2,650.00	2,407.18	9.2
110-410-6128 OTHER CONTRACT SERVICES	166.14	960.46	18,350.00	17,389.54	5.2
110-410-6210 INSURANCE & BONDS	.00	3,100.41	3,198.00	97.59	97.0
110-410-6220 POSTAGE, PRINTING, PUBLICATION	6.70	205.63	975.00	769.37	21.1
110-410-6222 NEWSLETTER EXPENDITURE	.00	.00	1,600.00	1,600.00	.0
110-410-6225 SOFTWARE & SUBSCRIPTIONS	316.49	651.97	7,150.00	6,498.03	9.1
110-410-6228 PUBLIC NOTICES	.00	.00	1,500.00	1,500.00	.0
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	1,764.02	1,832.55	3,200.00	1,367.45	57.3
110-410-6234 GENERAL SUPPLIES	.00	.00	750.00	750.00	.0
110-410-6238 BANK SERVICE CHARGES	.24	.24	100.00	99.76	.2
110-410-6240 TRAVEL & TRAINING	.00	.00	1,200.00	1,200.00	.0
110-410-6245 MEMBERSHIPS & DUES	1,039.99	3,072.23	2,500.00	(572.23)	122.9
110-410-6290 MISCELLANEOUS	.00	.00	1,200.00	1,200.00	.0
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	1,650.00	1,650.00	.0
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	300.00	300.00	.0
110-410-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
110-410-6420 WATER SERVICES	116.59	183.40	1,470.00	1,286.60	12.5
110-410-6425 SEWER SERVICES	83.84	164.84	1,850.00	1,685.16	8.9
110-410-6430 ELECTRICITY SERVICES	123.46	238.90	1,850.00	1,611.10	12.9
110-410-6435 INTERNET SERVICES	28.00	56.00	100.00	44.00	56.0
110-410-6440 TELEPHONE SERVICES	314.82	392.53	1,200.00	807.47	32.7
110-410-6445 REFUSE SERVICES	.00	.00	2,200.00	2,200.00	.0
110-410-6510 COUNCIL & COMMITTEE EXPENSES	.00	.00	500.00	500.00	.0
110-410-6512 STATE ETHICS COMMISSION	.00	.00	1,100.00	1,100.00	.0
110-410-6705 RENT	.00	.00	2,850.00	2,850.00	.0
TOTAL MATERIALS & SERVICES	5,636.89	17,211.43	99,813.00	82,601.57	17.2
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	.00	.00	15,000.00	15,000.00	.0
110-410-8335 EQUIPMENT & FURNISHINGS	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	20,000.00	20,000.00	.0
TOTAL ADMINISTRATION	8,806.56	24,736.64	161,733.00	136,996.36	15.3
<u>PARKS & RECREATION</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	474.24	948.48	5,690.00	4,741.52	16.7
110-420-5114 CITY CLERK	94.62	189.24	1,135.00	945.76	16.7
110-420-5150 PUBLIC WORKS DIRECTOR	.00	284.52	.00	284.52)	.0
110-420-5152 LEAD OPERATOR	1,010.20	2,296.52	12,334.00	10,037.48	18.6
110-420-5156 UTILITY WORKER	875.27	2,493.25	10,503.00	8,009.75	23.7
110-420-5158 MAINTENANCE WORKER	623.53	1,445.73	7,410.00	5,964.27	19.5
110-420-5220 OVERTIME	146.29	384.87	1,762.00	1,377.13	21.8
110-420-5315 SOCIAL SECURITY/MEDICARE	246.65	615.27	3,050.00	2,434.73	20.2
110-420-5320 WORKER'S COMP	1.20	350.64	867.00	516.36	40.4
110-420-5350 UNEMPLOYMENT	.00	.00	2,970.00	2,970.00	.0
110-420-5410 HEALTH INSURANCE	577.48	1,470.21	10,500.00	9,029.79	14.0
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	767.03	1,913.34	9,350.00	7,436.66	20.5
TOTAL PERSONAL SERVICES	4,816.51	12,392.07	65,571.00	53,178.93	18.9
<u>MATERIALS & SERVICES</u>					
110-420-6122 IT SERVICES	.00	.00	150.00	150.00	.0
110-420-6128 OTHER CONTRACT SERVICES	.00	.00	1,200.00	1,200.00	.0
110-420-6210 INSURANCE & BONDS	.00	2,840.88	2,925.00	84.12	97.1
110-420-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	200.00	200.00	.0
110-420-6225 SOFTWARE & SUBSCRIPTIONS	129.34	257.68	1,350.00	1,092.32	19.1
110-420-6234 GENERAL SUPPLIES	.58	3.88	500.00	496.12	.8
110-420-6238 BANK SERVICE CHARGES	.00	.00	50.00	50.00	.0
110-420-6240 TRAVEL & TRAINING	.00	.00	500.00	500.00	.0
110-420-6290 MISCELLANEOUS	.00	860.08	1,500.00	639.92	57.3
110-420-6320 BUILDING REPAIR & MAINTENANCE	579.97	579.97	3,000.00	2,420.03	19.3
110-420-6324 EQUIPMENT REPAIR & MAINTENANCE	8.45	682.64	2,500.00	1,817.36	27.3
110-420-6328 PROPERTY MAINTENANCE	85.20	85.20	4,500.00	4,414.80	1.9
110-420-6330 OTHER REPAIR & MAINTENANCE	247.89	247.89	3,000.00	2,752.11	8.3
110-420-6334 NON-CAPITALIZED ASSETS	.00	.00	750.00	750.00	.0
110-420-6420 WATER SERVICES	4,379.70	5,933.56	18,500.00	12,566.44	32.1
110-420-6425 SEWER SERVICES	149.04	797.04	7,500.00	6,702.96	10.6
110-420-6430 ELECTRICITY SERVICES	198.89	404.78	4,200.00	3,795.22	9.6
110-420-6445 REFUSE SERVICES	.00	.00	500.00	500.00	.0
110-420-6535 MOVIES IN THE PARK	.00	.00	1,000.00	1,000.00	.0
110-420-6710 GAS & OIL	264.43	264.43	2,500.00	2,235.57	10.6
TOTAL MATERIALS & SERVICES	6,043.49	12,958.03	56,325.00	43,366.97	23.0
<u>CAPITAL OUTLAY</u>					
110-420-8225 BUILDINGS & FACILITIES	.00	.00	12,000.00	12,000.00	.0
110-420-8335 EQUIPMENT & FURNISHINGS	.00	.00	7,500.00	7,500.00	.0
110-420-8520 PARKS IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	24,500.00	24,500.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL PARKS & RECREATION	10,860.00	25,350.10	146,396.00	121,045.90	17.3
<u>COMMUNITY DEVELOPMENT</u>					
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	474.24	948.48	5,691.00	4,742.52	16.7
110-440-5114 CITY CLERK	70.97	141.94	710.00	568.06	20.0
110-440-5150 PUBLIC WORKS DIRECTOR	.00	284.53	.00 (	284.53)	.0
110-440-5220 OVERTIME	1.54	1.54	150.00	148.46	1.0
110-440-5315 SOCIAL SECURITY/MEDICARE	41.83	105.31	520.00	414.69	20.3
110-440-5320 WORKER'S COMP	.11	35.45	22.00 (	13.45)	161.1
110-440-5350 UNEMPLOYMENT	.00	.00	480.00	480.00	.0
110-440-5410 HEALTH INSURANCE	98.82	243.55	1,625.00	1,381.45	15.0
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	130.07	327.46	1,625.00	1,297.54	20.2
TOTAL PERSONAL SERVICES	817.58	2,088.26	10,823.00	8,734.74	19.3
<u>MATERIALS & SERVICES</u>					
110-440-6112 LEGAL SERVICES	62.50	62.50	8,000.00	7,937.50	.8
110-440-6116 ENGINEERING SERVICES	1,765.71	2,520.87	27,000.00	24,479.13	9.3
110-440-6117 PLANNING SERVICES	.00	.00	15,000.00	15,000.00	.0
110-440-6122 IT SERVICES	214.90	214.90	750.00	535.10	28.7
110-440-6128 OTHER CONTRACT SERVICES	21.62	21.62	1,200.00	1,178.38	1.8
110-440-6220 POSTAGE, PRINTING, PUBLICATION	3.70	11.45	275.00	263.55	4.2
110-440-6225 SOFTWARE & SUBSCRIPTIONS	23.90	47.80	1,275.00	1,227.20	3.8
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	.88	5.84	200.00	194.16	2.9
110-440-6238 BANK SERVICE CHARGES	.00	.00	275.00	275.00	.0
110-440-6245 MEMBERSHIPS & DUES	.00	.00	1,275.00	1,275.00	.0
110-440-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
TOTAL MATERIALS & SERVICES	2,093.21	2,884.98	55,400.00	52,515.02	5.2
TOTAL COMMUNITY DEVELOPMENT	2,910.79	4,973.24	66,223.00	61,249.76	7.5
<u>LIBRARY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-450-5110 CITY ADMINISTRATOR	1,171.26	2,188.26	2,846.00	657.74	76.9
110-450-5114 CITY CLERK	70.97	141.94	710.00	568.06	20.0
110-450-5130 LIBRARIAN/SPECIAL EVENTS	2,123.88	6,100.59	25,487.00	19,386.41	23.9
110-450-5156 UTILITY WORKER	175.05	350.10	2,101.00	1,750.90	16.7
110-450-5158 MAINTENANCE WORKER	133.61	450.46	1,588.00	1,137.54	28.4
110-450-5160 TEMPORARY/ SEASONAL	.00	.00	1,910.00	1,910.00	.0
110-450-5220 OVERTIME	1.54	1.54	.00	(1.54)	.0
110-450-5315 SOCIAL SECURITY/MEDICARE	281.25	706.34	2,675.00	1,968.66	26.4
110-450-5320 WORKER'S COMP	1.54	993.67	1,229.00	235.33	80.9
110-450-5350 UNEMPLOYMENT	.00	.00	2,670.00	2,670.00	.0
110-450-5410 HEALTH INSURANCE	97.14	194.28	1,720.00	1,525.72	11.3
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	652.35	1,788.72	8,350.00	6,561.28	21.4
TOTAL PERSONAL SERVICES	4,708.59	12,915.90	51,286.00	38,370.10	25.2
<u>MATERIALS & SERVICES</u>					
110-450-6122 IT SERVICES	429.80	429.80	1,750.00	1,320.20	24.6
110-450-6128 OTHER CONTRACT SERVICES	78.30	828.00	3,650.00	2,822.00	22.7
110-450-6210 INSURANCE & BONDS	.00	1,235.18	1,181.00	(54.18)	104.6
110-450-6220 POSTAGE, PRINTING, PUBLICATION	8.14	15.89	500.00	484.11	3.2
110-450-6225 SOFTWARE & SUBSCRIPTIONS	75.57	6,306.93	7,425.00	1,118.07	84.9
110-450-6230 OFFICE SUPPLIES/EQUIPMENT	(661.69)	23.34	950.00	926.66	2.5
110-450-6234 GENERAL SUPPLIES	454.29	454.29	500.00	45.71	90.9
110-450-6238 BANK SERVICE CHARGES	.00	17.03	50.00	32.97	34.1
110-450-6240 TRAVEL & TRAINING	.00	.00	375.00	375.00	.0
110-450-6245 MEMBERSHIPS & DUES	.00	.00	175.00	175.00	.0
110-450-6290 MISCELLANEOUS	.00	329.52	100.00	(229.52)	329.5
110-450-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	1,300.00	1,300.00	.0
110-450-6334 NON-CAPITALIZED ASSETS	.00	.00	2,000.00	2,000.00	.0
110-450-6420 WATER SERVICES	133.10	204.42	1,840.00	1,635.58	11.1
110-450-6425 SEWER SERVICES	83.84	164.84	1,365.00	1,200.16	12.1
110-450-6430 ELECTRICITY SERVICES	176.15	340.50	2,500.00	2,159.50	13.6
110-450-6435 INTERNET SERVICES	.00	.00	50.00	50.00	.0
110-450-6440 TELEPHONE SERVICES	.00	.00	300.00	300.00	.0
110-450-6445 REFUSE SERVICES	.00	.00	1,200.00	1,200.00	.0
110-450-6530 SUMMER READING PROGRAM	364.73	764.73	1,000.00	235.27	76.5
110-450-6780 MATERIALS & COLLECTIONS	3.37	3.37	1,500.00	1,496.63	.2
TOTAL MATERIALS & SERVICES	1,145.60	11,117.84	29,711.00	18,593.16	37.4
<u>CAPITAL OUTLAY</u>					
110-450-8225 BUILDINGS & FACILITIES	776.81	776.81	5,500.00	4,723.19	14.1
110-450-8335 EQUIPMENT & FURNISHINGS	442.65	442.65	5,000.00	4,557.35	8.9
TOTAL CAPITAL OUTLAY	1,219.46	1,219.46	10,500.00	9,280.54	11.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TOTAL LIBRARY	7,073.65	25,253.20	91,497.00	66,243.80	27.6
	<u>CODE ENFORCEMENT</u>					
	<u>MATERIALS & SERVICES</u>					
110-460-6234	GENERAL SUPPLIES	.88	.88	.00	(.88)	.0
	TOTAL MATERIALS & SERVICES	.88	.88	.00	(.88)	.0
	TOTAL CODE ENFORCEMENT	.88	.88	.00	(.88)	.0
	<u>TOURISM</u>					
	<u>MATERIALS & SERVICES</u>					
110-470-6128	OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6220	POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
110-470-6290	MISCELLANEOUS	.00	.00	150.00	150.00	.0
110-470-6326	COVERED BRIDGE MAINTENANCE	73.58	147.37	10,000.00	9,852.63	1.5
110-470-6527	COMMUNITY GRANT PROGRAM	.00	.00	8,000.00	8,000.00	.0
	TOTAL MATERIALS & SERVICES	73.58	147.37	18,700.00	18,552.63	.8
	TOTAL TOURISM	73.58	147.37	18,700.00	18,552.63	.8
	<u>MUNICIPAL COURT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	237.12	474.24	2,846.00	2,371.76	16.7
110-480-5114 CITY CLERK	118.28	442.92	1,419.00	976.08	31.2
110-480-5220 OVERTIME	2.56	2.56	50.00	47.44	5.1
110-480-5315 SOCIAL SECURITY/MEDICARE	27.38	70.35	350.00	279.65	20.1
110-480-5320 WORKER'S COMP	.08	66.18	9.00	(57.18)	735.3
110-480-5350 UNEMPLOYMENT	.00	.00	330.00	330.00	.0
110-480-5410 HEALTH INSURANCE	75.47	225.36	1,320.00	1,094.64	17.1
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	85.16	218.80	1,100.00	881.20	19.9
TOTAL PERSONAL SERVICES	546.05	1,500.41	7,424.00	5,923.59	20.2
<u>MATERIALS & SERVICES</u>					
110-480-6118 POLICE SERVICES	.00	.00	10,000.00	10,000.00	.0
110-480-6120 JUDGE CONTRACT	.00	.00	1,500.00	1,500.00	.0
110-480-6121 BAILIFF CONTRACT	.00	.00	500.00	500.00	.0
110-480-6128 OTHER CONTRACT SERVICES	.00	.00	850.00	850.00	.0
110-480-6220 POSTAGE, PRINTING, PUBLICATION	2.96	48.50	75.00	26.50	64.7
110-480-6225 SOFTWARE & SUBSCRIPTIONS	.00	.00	350.00	350.00	.0
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	.88	10.80	1,500.00	1,489.20	.7
110-480-6238 BANK SERVICE CHARGES	.17	.17	150.00	149.83	.1
110-480-6245 MEMBERSHIPS & DUES	.00	.00	400.00	400.00	.0
110-480-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
110-480-6540 ANIMAL CONTROL	.00	.00	250.00	250.00	.0
110-480-6560 STATE ASSESSMENTS	.00	.00	200.00	200.00	.0
110-480-6565 COURT COLLECTION FEES	.00	.00	50.00	50.00	.0
TOTAL MATERIALS & SERVICES	4.01	59.47	15,975.00	15,915.53	.4
TOTAL MUNICIPAL COURT	550.06	1,559.88	23,399.00	21,839.12	6.7
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	12,417.00	12,417.00	.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	.00	9,702.00	9,702.00	.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	.00	112,256.00	112,256.00	.0
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	.00	101,030.00	101,030.00	.0
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	10,233.00	10,233.00	.0
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	.00	7,995.00	7,995.00	.0
110-800-7513 LOAN INTEREST - OEDD LIBRARY	.00	.00	2,436.00	2,436.00	.0
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	.00	2,193.00	2,193.00	.0
TOTAL DEBT SERVICES	.00	.00	258,262.00	258,262.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL DEBT SERVICE	.00	.00	258,262.00	258,262.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
110-900-9113 TRANSFER TO BLACKBERRY JAM	.00	.00	2,500.00	2,500.00	.0
110-900-9590 CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
110-900-9893 RESTRICTED BALANCE	.00	.00	65,588.00	65,588.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	52,749.00	52,749.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	170,837.00	170,837.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	170,837.00	170,837.00	.0
TOTAL FUND EXPENDITURES	30,275.52	82,021.31	937,047.00	855,025.69	8.8
NET REVENUE OVER EXPENDITURES	11,742.20	(35,149.09)	(261,472.00)	(226,322.91)	(13.4)

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	1,306.31	
220-1115	CASH IN BANK - LGIP	31,908.08	
	TOTAL ASSETS		33,214.39

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	383.93	
220-2210	PAYROLL TAXES PAYABLE	203.42	
220-2245	HEALTH INSURANCE PAYABLE	114.84	
220-2250	RETIREMENT PAYABLE	177.26	
220-2255	DEFERRED COMP PAYABLE	16.55	
	TOTAL LIABILITIES		896.00

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	39,701.73	
	REVENUE OVER EXPENDITURES - YTD	(7,383.34)	
	BALANCE - CURRENT DATE	(7,383.34)	
	TOTAL FUND EQUITY		32,318.39
	TOTAL LIABILITIES AND EQUITY		33,214.39

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

BUILDING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
220-315-4125	INTEREST EARNED	124.21	124.34	950.00	825.66	13.1
	TOTAL INVESTMENT EARNINGS	124.21	124.34	950.00	825.66	13.1
	<u>LICENSES & PERMITS</u>					
220-335-4356	BUILDING PERMIT FEES	.00	487.20	44,700.00	44,212.80	1.1
220-335-4358	ELECTRICAL PERMIT FEES	.00	389.76	4,500.00	4,110.24	8.7
	TOTAL LICENSES & PERMITS	.00	876.96	49,200.00	48,323.04	1.8
	<u>CHARGES FOR SERVICE</u>					
220-340-4410	COPY, FAX, NOTARY & RESEARCH	.00	.00	50.00	50.00	.0
220-340-4412	RESEARCH & STAFF TIME	.00	.00	50.00	50.00	.0
220-340-4445	TECHNOLOGY FEE	.00	23.49	750.00	726.51	3.1
220-340-4448	REFUND PROCESSING FEE	.00	.00	50.00	50.00	.0
	TOTAL CHARGES FOR SERVICE	.00	23.49	900.00	876.51	2.6
	<u>MISCELLANEOUS REVENUE</u>					
220-385-4895	MISCELLANEOUS REVENUE	.00	.00	50.00	50.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	50.00	50.00	.0
	TOTAL FUND REVENUE	124.21	1,024.79	51,100.00	50,075.21	2.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110 CITY ADMINISTRATOR	474.24	948.48	5,691.00	4,742.52	16.7
220-490-5114 CITY CLERK	118.28	442.92	1,419.00	976.08	31.2
220-490-5150 PUBLIC WORKS DIRECTOR	.00	474.22	.00	(474.22)	.0
220-490-5220 OVERTIME	2.56	2.56	50.00	47.44	5.1
220-490-5315 SOCIAL SECURITY/MEDICARE	45.52	142.91	575.00	432.09	24.9
220-490-5320 WORKER'S COMP	.13	53.18	13.00	(40.18)	409.1
220-490-5350 UNEMPLOYMENT	.00	.00	540.00	540.00	.0
220-490-5410 HEALTH INSURANCE	113.71	378.35	1,975.00	1,596.65	19.2
220-490-5450 PUBLIC EMPLOYEES RETIREMENT	141.57	444.44	1,750.00	1,305.56	25.4
TOTAL PERSONAL SERVICES	896.01	2,887.06	12,013.00	9,125.94	24.0
<u>MATERIALS & SERVICES</u>					
220-490-6110 AUDITING	.00	125.00	2,810.00	2,685.00	4.5
220-490-6114 FINANCIAL SERVICES	275.00	408.78	4,720.00	4,311.22	8.7
220-490-6122 IT SERVICES	214.90	214.90	1,200.00	985.10	17.9
220-490-6128 OTHER CONTRACT SERVICES	21.61	21.61	300.00	278.39	7.2
220-490-6150 BUILDING INSPECTION SERVICES	326.25	3,084.11	33,525.00	30,440.89	9.2
220-490-6152 ELECTRICAL INSPECTION SERVICES	261.00	459.00	3,375.00	2,916.00	13.6
220-490-6220 POSTAGE, PRINTING, PUBLICATION	3.70	11.45	350.00	338.55	3.3
220-490-6225 SOFTWARE & SUBSCRIPTIONS	32.96	65.92	975.00	909.08	6.8
220-490-6230 OFFICE SUPPLIES/EQUIPMENT	.88	26.07	200.00	173.93	13.0
220-490-6238 BANK SERVICE CHARGES	95.03	251.50	275.00	23.50	91.5
220-490-6245 MEMBERSHIPS & DUES	.00	.00	50.00	50.00	.0
220-490-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
220-490-6330 OTHER REPAIR & MAINTENANCE	.00	.00	250.00	250.00	.0
220-490-6334 NON-CAPITALIZED ASSETS	.00	.00	500.00	500.00	.0
220-490-6420 WATER SERVICES	27.75	43.10	500.00	456.90	8.6
220-490-6425 SEWER SERVICES	18.63	36.63	350.00	313.37	10.5
220-490-6430 ELECTRICITY SERVICES	9.04	17.84	325.00	307.16	5.5
220-490-6435 INTERNET SERVICES	.00	.00	50.00	50.00	.0
220-490-6440 TELEPHONE SERVICES	.00	.00	150.00	150.00	.0
220-490-6524 BUILDING STATE SURCHARGE	.00	681.24	5,850.00	5,168.76	11.7
220-490-6525 ELECTRICAL STATE SURCHARGE	.00	73.92	1,825.00	1,751.08	4.1
TOTAL MATERIALS & SERVICES	1,286.75	5,521.07	57,730.00	52,208.93	9.6
TOTAL NON-DEPARTMENTAL	2,182.76	8,408.13	69,743.00	61,334.87	12.1

CAPITAL OUTLAY

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

BUILDING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
220-700-8335	EQUIPMENT & FURNISHINGS	.00	.00	5,000.00	5,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
220-900-9590	CONTINGENCY	.00	.00	5,000.00	5,000.00	.0
220-900-9893	RESTRICTED BALANCE	.00	.00	7,976.00	7,976.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	12,976.00	12,976.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	12,976.00	12,976.00	.0
	TOTAL FUND EXPENDITURES	2,182.76	8,408.13	87,719.00	79,310.87	9.6
	NET REVENUE OVER EXPENDITURES	(2,058.55)	(7,383.34)	(36,619.00)	(29,235.66)	(20.2)

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	87,324.40	
230-1115	CASH IN BANK - LGIP	209,320.73	
230-1510	ACCOUNTS RECEIVABLE	72,569.16	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	38,811.70	
230-1730	EQUIPMENT & FURNISHINGS	222,130.27	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,953,753.85	
230-1795	CONSTRUCTION IN PROGRESS	28,989.52	
230-1820	AD - BUILDINGS & FACILITIES	(23,636.62)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(39,933.10)	
230-1840	AD - VEHICLES & ROLLING STOCK	(26,442.68)	
230-1850	AD - INFRASTRUCTURE	(2,744,903.46)	
	TOTAL ASSETS		2,893,229.43

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	6,928.46	
230-2210	PAYROLL TAXES PAYABLE	3,195.23	
230-2245	HEALTH INSURANCE PAYABLE	2,251.68	
230-2250	RETIREMENT PAYABLE	3,024.79	
230-2255	DEFERRED COMP PAYABLE	179.31	
230-2520	UTILITY DEPOSITS	47,950.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	929,571.48	
	TOTAL LIABILITIES		994,210.95

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	215,190.52	
230-3275	GASB - FIXED ASSETS	2,524,015.14	
230-3277	GAAP - LONG TERM DEBT	(929,571.48)	
	REVENUE OVER EXPENDITURES - YTD	89,384.30	
	BALANCE - CURRENT DATE	89,384.30	
	TOTAL FUND EQUITY		1,899,018.48
	TOTAL LIABILITIES AND EQUITY		2,893,229.43

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
230-315-4125	INTEREST EARNED	815.83	824.12	3,850.00	3,025.88	21.4
	TOTAL INVESTMENT EARNINGS	815.83	824.12	3,850.00	3,025.88	21.4
	<u>CHARGES FOR SERVICE</u>					
230-340-4412	RESEARCH & STAFF TIME	.00	.00	250.00	250.00	.0
230-340-4425	WATER/SEWER SALES	62,509.80	187,319.57	525,500.00	338,180.43	35.7
230-340-4426	BULK WATER SALES	.00	.00	500.00	500.00	.0
230-340-4430	WATER/SEWER CONNECTION FEES	.00	.00	1,665.00	1,665.00	.0
230-340-4435	FIRE HYDRANT FEE	430.65	1,271.47	5,100.00	3,828.53	24.9
230-340-4440	BACKFLOW TESTING	.00	.00	1,925.00	1,925.00	.0
230-340-4448	REFUND PROCESSING FEE	.00	.00	50.00	50.00	.0
	TOTAL CHARGES FOR SERVICE	62,940.45	188,591.04	534,990.00	346,398.96	35.3
230-342-4531	WATER REIMBURSEMENT SDC	.00	745.00	2,235.00	1,490.00	33.3
	TOTAL SOURCE 342	.00	745.00	2,235.00	1,490.00	33.3
	<u>MISCELLANEOUS REVENUE</u>					
230-385-4850	WATER/SEWER PENALTIES	390.00	397.50	3,000.00	2,602.50	13.3
230-385-4895	MISCELLANEOUS REVENUE	.00	.00	750.00	750.00	.0
	TOTAL MISCELLANEOUS REVENUE	390.00	397.50	3,750.00	3,352.50	10.6
	TOTAL FUND REVENUE	64,146.28	190,557.66	544,825.00	354,267.34	35.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,845.45	5,690.90	34,146.00	28,455.10	16.7
230-490-5114	CITY CLERK	1,892.47	5,435.84	22,710.00	17,274.16	23.9
230-490-5150	PUBLIC WORKS DIRECTOR	.00	3,983.42	.00	(3,983.42)	.0
230-490-5152	LEAD OPERATOR	4,040.80	12,288.88	49,551.00	37,262.12	24.8
230-490-5156	UTILITY WORKER	787.74	2,466.73	9,453.00	6,986.27	26.1
230-490-5158	MAINTENANCE WORKER	.00	75.74	.00	(75.74)	.0
230-490-5220	OVERTIME	587.34	2,014.76	6,850.00	4,835.24	29.4
230-490-5315	SOCIAL SECURITY/MEDICARE	776.78	2,444.67	9,420.00	6,975.33	26.0
230-490-5320	WORKER'S COMP	2.96	1,245.78	1,140.00	(105.78)	109.3
230-490-5350	UNEMPLOYMENT	.00	.00	9,420.00	9,420.00	.0
230-490-5410	HEALTH INSURANCE	2,230.36	7,294.50	40,025.00	32,730.50	18.2
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,415.58	7,602.38	30,175.00	22,572.62	25.2
	TOTAL PERSONAL SERVICES	15,579.48	50,543.60	212,890.00	162,346.40	23.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110 AUDITING	.00	625.00	7,100.00	6,475.00	8.8
230-490-6112 LEGAL SERVICES	.00	.00	1,500.00	1,500.00	.0
230-490-6114 FINANCIAL SERVICES	687.50	1,356.38	11,800.00	10,443.62	11.5
230-490-6116 ENGINEERING SERVICES	183.00	183.00	10,000.00	9,817.00	1.8
230-490-6122 IT SERVICES	429.80	429.80	1,750.00	1,320.20	24.6
230-490-6128 OTHER CONTRACT SERVICES	143.28	232.54	24,500.00	24,267.46	1.0
230-490-6210 INSURANCE & BONDS	.00	17,035.69	16,913.00	(122.69)	100.7
230-490-6220 POSTAGE, PRINTING, PUBLICATION	237.40	447.54	3,700.00	3,252.46	12.1
230-490-6225 SOFTWARE & SUBSCRIPTIONS	576.70	1,452.80	10,250.00	8,797.20	14.2
230-490-6230 OFFICE SUPPLIES/EQUIPMENT	66.13	176.30	1,550.00	1,373.70	11.4
230-490-6234 GENERAL SUPPLIES	.00	34.27	.00	(34.27)	.0
230-490-6238 BANK SERVICE CHARGES	522.81	1,025.57	6,200.00	5,174.43	16.5
230-490-6240 TRAVEL & TRAINING	.00	.00	4,150.00	4,150.00	.0
230-490-6245 MEMBERSHIPS & DUES	.00	173.75	1,650.00	1,476.25	10.5
230-490-6290 MISCELLANEOUS	250.00	250.00	1,500.00	1,250.00	16.7
230-490-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	5,500.00	5,500.00	.0
230-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	18,000.00	18,000.00	.0
230-490-6330 OTHER REPAIR & MAINTENANCE	.00	5,941.79	35,000.00	29,058.21	17.0
230-490-6334 NON-CAPITALIZED ASSETS	.00	.00	10,000.00	10,000.00	.0
230-490-6420 WATER SERVICES	69.90	142.14	1,800.00	1,657.86	7.9
230-490-6425 SEWER SERVICES	596.16	668.16	1,020.00	351.84	65.5
230-490-6430 ELECTRICITY SERVICES	1,853.19	3,846.64	21,600.00	17,753.36	17.8
230-490-6435 INTERNET SERVICES	117.88	235.76	1,500.00	1,264.24	15.7
230-490-6440 TELEPHONE SERVICES	520.45	705.24	3,500.00	2,794.76	20.2
230-490-6445 REFUSE SERVICES	22.28	22.28	1,000.00	977.72	2.2
230-490-6710 GAS & OIL	.00	.00	1,500.00	1,500.00	.0
230-490-6712 OPERATIONS & SUPPLIES	290.15	1,350.54	15,000.00	13,649.46	9.0
230-490-6750 CHEMICALS & LAB SUPPLIES	4,783.72	4,783.72	40,000.00	35,216.28	12.0
230-490-6755 WATER/SEWER ANALYSIS	61.20	354.60	7,000.00	6,645.40	5.1
230-490-6758 WATER/SEWER CONNECTION EXPENDI	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	11,411.55	41,473.51	269,983.00	228,509.49	15.4
TOTAL NON-DEPARTMENTAL	26,991.03	92,017.11	482,873.00	390,855.89	19.1
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8225 BUILDINGS & FACILITIES	.00	.00	3,000.00	3,000.00	.0
230-700-8335 EQUIPMENT & FURNISHINGS	.00	.00	8,000.00	8,000.00	.0
230-700-8425 VEHICLES & ROLLING STOCK	.00	.00	30,000.00	30,000.00	.0
230-700-8540 WATER SYSTEMS IMPROVEMTS	5,143.75	9,156.25	82,000.00	72,843.75	11.2
TOTAL CAPITAL OUTLAY	5,143.75	9,156.25	123,000.00	113,843.75	7.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TOTAL CAPITAL OUTLAY	5,143.75	9,156.25	123,000.00	113,843.75	7.4
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
230-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,772.00	5,772.00	.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	18,939.00	18,939.00	.0
230-800-7125	LOAN PRINCIPAL - L21001	.00	.00	8,157.00	8,157.00	.0
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	1,651.00	1,651.00	.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	20,442.00	20,442.00	.0
230-800-7525	LOAN INTEREST - L21001	.00	.00	3,380.00	3,380.00	.0
	TOTAL DEBT SERVICES	.00	.00	58,341.00	58,341.00	.0
	TOTAL DEBT SERVICE	.00	.00	58,341.00	58,341.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
230-900-9590	CONTINGENCY	.00	.00	100,000.00	100,000.00	.0
230-900-9897	ASSIGNED BALANCE	.00	.00	101,105.00	101,105.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	201,105.00	201,105.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	201,105.00	201,105.00	.0
	TOTAL FUND EXPENDITURES	32,134.78	101,173.36	865,319.00	764,145.64	11.7
	NET REVENUE OVER EXPENDITURES	32,011.50	89,384.30	(320,494.00)	(409,878.30)	27.9

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	86,009.84	
240-1115	CASH IN BANK - LGIP	275,477.99	
240-1510	ACCOUNTS RECEIVABLE	49,548.13	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	89,114.40	
240-1730	EQUIPMENT & FURNISHINGS	93,182.36	
240-1740	VEHICLES & ROLLING STOCK	21,779.50	
240-1750	INFRASTRUCTURE	4,989,978.28	
240-1820	AD - BUILDINGS & FACILITIES	(53,463.89)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(53,112.75)	
240-1840	AD - VEHICLES & ROLLING STOCK	(14,156.68)	
240-1850	AD - INFRASTRUCTURE	(3,330,926.44)	
TOTAL ASSETS			2,164,430.74

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	7,028.46	
240-2210	PAYROLL TAXES PAYABLE	3,155.28	
240-2245	HEALTH INSURANCE PAYABLE	2,538.25	
240-2250	RETIREMENT PAYABLE	3,043.03	
240-2255	DEFERRED COMP PAYABLE	179.31	
240-2750	LONG TERM DEBT	407,840.06	
TOTAL LIABILITIES			423,784.39

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	340,127.68	
240-3275	GASB - FIXED ASSETS	1,753,394.78	
240-3277	GAAP - LONG TERM DEBT	(407,840.06)	
REVENUE OVER EXPENDITURES - YTD		54,963.95	
BALANCE - CURRENT DATE		54,963.95	
TOTAL FUND EQUITY			1,740,646.35
TOTAL LIABILITIES AND EQUITY			2,164,430.74

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
240-315-4125	INTEREST EARNED	1,073.37	1,848.95	9,650.00	7,801.05	19.2
	TOTAL INVESTMENT EARNINGS	1,073.37	1,848.95	9,650.00	7,801.05	19.2
	<u>LICENSES & PERMITS</u>					
240-335-4370	WATER/SEWER CONNECTION PERMIT	.00	.00	575.00	575.00	.0
	TOTAL LICENSES & PERMITS	.00	.00	575.00	575.00	.0
	<u>CHARGES FOR SERVICE</u>					
240-340-4412	RESEARCH & STAFF TIME	.00	.00	50.00	50.00	.0
240-340-4425	WATER/SEWER SALES	45,244.07	136,678.04	536,650.00	399,971.96	25.5
240-340-4448	REFUND PROCESSING FEE	.00	.00	50.00	50.00	.0
	TOTAL CHARGES FOR SERVICE	45,244.07	136,678.04	536,750.00	400,071.96	25.5
240-342-4541	SEWER REIMBURSEMENT SDC	.00	618.00	1,854.00	1,236.00	33.3
	TOTAL SOURCE 342	.00	618.00	1,854.00	1,236.00	33.3
	<u>MISCELLANEOUS REVENUE</u>					
240-385-4850	WATER/SEWER PENALTIES	370.00	367.50	2,500.00	2,132.50	14.7
240-385-4895	MISCELLANEOUS REVENUE	.00	.00	100.00	100.00	.0
	TOTAL MISCELLANEOUS REVENUE	370.00	367.50	2,600.00	2,232.50	14.1
	TOTAL FUND REVENUE	46,687.44	139,512.49	551,429.00	411,916.51	25.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>PERSONAL SERVICES</u>					
240-490-5110	CITY ADMINISTRATOR	2,845.45	5,690.90	34,146.00	28,455.10	16.7
240-490-5114	CITY CLERK	1,892.47	5,435.84	22,710.00	17,274.16	23.9
240-490-5150	PUBLIC WORKS DIRECTOR	.00	3,983.42	.00	(3,983.42)	.0
240-490-5152	LEAD OPERATOR	4,040.80	12,341.38	49,126.00	36,784.62	25.1
240-490-5156	UTILITY WORKER	787.74	2,466.73	9,453.00	6,986.27	26.1
240-490-5158	MAINTENANCE WORKER	.00	75.74	.00	(75.74)	.0
240-490-5220	OVERTIME	648.50	2,045.78	6,850.00	4,804.22	29.9
240-490-5315	SOCIAL SECURITY/MEDICARE	781.45	2,451.01	9,375.00	6,923.99	26.1
240-490-5320	WORKER'S COMP	3.00	1,245.79	1,104.00	(141.79)	112.8
240-490-5350	UNEMPLOYMENT	.00	.00	9,390.00	9,390.00	.0
240-490-5410	HEALTH INSURANCE	2,514.77	7,763.80	41,620.00	33,856.20	18.7
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,430.14	7,622.25	30,100.00	22,477.75	25.3
	TOTAL PERSONAL SERVICES	15,944.32	51,122.64	213,874.00	162,751.36	23.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110 AUDITING	.00	625.00	7,050.00	6,425.00	8.9
240-490-6112 LEGAL SERVICES	.00	.00	1,500.00	1,500.00	.0
240-490-6114 FINANCIAL SERVICES	687.50	1,356.38	11,800.00	10,443.62	11.5
240-490-6116 ENGINEERING SERVICES	517.00	1,017.00	10,000.00	8,983.00	10.2
240-490-6122 IT SERVICES	429.80	429.80	1,750.00	1,320.20	24.6
240-490-6128 OTHER CONTRACT SERVICES	143.28	232.54	24,500.00	24,267.46	1.0
240-490-6210 INSURANCE & BONDS	.00	16,528.32	15,416.00	(1,112.32)	107.2
240-490-6220 POSTAGE, PRINTING, PUBLICATION	237.40	447.54	3,700.00	3,252.46	12.1
240-490-6225 SOFTWARE & SUBSCRIPTIONS	576.70	1,153.40	8,150.00	6,996.60	14.2
240-490-6230 OFFICE SUPPLIES/EQUIPMENT	66.13	176.30	1,550.00	1,373.70	11.4
240-490-6234 GENERAL SUPPLIES	.00	34.26	.00	(34.26)	.0
240-490-6238 BANK SERVICE CHARGES	359.76	761.39	5,200.00	4,438.61	14.6
240-490-6240 TRAVEL & TRAINING	.00	.00	3,650.00	3,650.00	.0
240-490-6245 MEMBERSHIPS & DUES	.00	173.75	750.00	576.25	23.2
240-490-6290 MISCELLANEOUS	250.00	250.00	1,000.00	750.00	25.0
240-490-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	5,500.00	5,500.00	.0
240-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	13.99	15,000.00	14,986.01	.1
240-490-6328 PROPERTY MAINTENANCE	1,000.00	1,000.00	.00	(1,000.00)	.0
240-490-6330 OTHER REPAIR & MAINTENANCE	.00	.00	22,000.00	22,000.00	.0
240-490-6334 NON-CAPITALIZED ASSETS	.00	.00	15,200.00	15,200.00	.0
240-490-6420 WATER SERVICES	558.36	1,073.62	12,000.00	10,926.38	9.0
240-490-6425 SEWER SERVICES	670.68	1,318.68	8,400.00	7,081.32	15.7
240-490-6430 ELECTRICITY SERVICES	1,019.90	2,230.34	30,200.00	27,969.66	7.4
240-490-6435 INTERNET SERVICES	101.69	203.38	1,350.00	1,146.62	15.1
240-490-6440 TELEPHONE SERVICES	497.84	630.47	2,500.00	1,869.53	25.2
240-490-6445 REFUSE SERVICES	.00	.00	16,000.00	16,000.00	.0
240-490-6520 PERMITS	.00	.00	4,000.00	4,000.00	.0
240-490-6705 RENT	90.00	180.00	1,200.00	1,020.00	15.0
240-490-6710 GAS & OIL	77.18	77.18	2,500.00	2,422.82	3.1
240-490-6712 OPERATIONS & SUPPLIES	90.16	154.84	7,550.00	7,395.16	2.1
240-490-6750 CHEMICALS & LAB SUPPLIES	.00	1,296.72	27,800.00	26,503.28	4.7
240-490-6755 WATER/SEWER ANALYSIS	1,810.80	2,061.00	23,360.00	21,299.00	8.8
TOTAL MATERIALS & SERVICES	9,184.18	33,425.90	290,576.00	257,150.10	11.5
TOTAL NON-DEPARTMENTAL	25,128.50	84,548.54	504,450.00	419,901.46	16.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225 BUILDINGS & FACILITIES	.00	.00	3,000.00	3,000.00	.0
240-700-8425 VEHICLES & ROLLING STOCK	.00	.00	30,000.00	30,000.00	.0
240-700-8550 SEWER SYSTEMS	.00	.00	70,000.00	70,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	103,000.00	103,000.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TOTAL CAPITAL OUTLAY	.00	.00	103,000.00	103,000.00	.0
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL - G02002	.00	.00	24,369.00	24,369.00	.0
240-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	.00	5,772.00	5,772.00	.0
240-800-7124	LOAN PRINCIPAL - RUS 92-05	.00	.00	7,572.00	7,572.00	.0
240-800-7510	LOAN INTEREST - G02002	.00	.00	3,741.00	3,741.00	.0
240-800-7522	LOAN INTEREST - J05001 SPWF	.00	.00	1,651.00	1,651.00	.0
240-800-7524	LOAN INTEREST - RUS 92-05	.00	.00	8,173.00	8,173.00	.0
	TOTAL DEBT SERVICES	.00	.00	51,278.00	51,278.00	.0
	TOTAL DEBT SERVICE	.00	.00	51,278.00	51,278.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
240-900-9590	CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
240-900-9897	ASSIGNED BALANCE	.00	.00	111,620.00	111,620.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	161,620.00	161,620.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	161,620.00	161,620.00	.0
	TOTAL FUND EXPENDITURES	25,128.50	84,548.54	820,348.00	735,799.46	10.3
	NET REVENUE OVER EXPENDITURES	21,558.94	54,963.95	(268,919.00)	(323,882.95)	20.4

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	50,867.79	
312-1115	CASH IN BANK - LGIP	107,628.11	
312-1710	LAND	93,558.00	
312-1720	BUILDINGS & FACILITIES	528.00	
312-1730	EQUIPMENT & FURNISHINGS	6,061.05	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	2,383,433.80	
312-1820	AD - BUILDINGS & FACILITIES	(176.00)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(3,786.23)	
312-1840	AD - VEHICLES & ROLLING STOCK	(7,344.87)	
312-1850	AD - INFRASTRUCTURE	(648,761.98)	
TOTAL ASSETS			1,993,307.50

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	1,675.33	
312-2210	PAYROLL TAXES PAYABLE	752.51	
312-2245	HEALTH INSURANCE PAYABLE	542.89	
312-2250	RETIREMENT PAYABLE	722.66	
312-2255	DEFERRED COMP PAYABLE	36.56	
312-2750	LONG TERM DEBT	69,172.59	
TOTAL LIABILITIES			72,902.54

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	158,876.41	
312-3275	GASB - FIXED ASSETS	1,834,811.60	
312-3277	GAAP - LONG TERM DEBT	(69,172.59)	
REVENUE OVER EXPENDITURES - YTD		(4,110.46)	
BALANCE - CURRENT DATE		(4,110.46)	
TOTAL FUND EQUITY			1,920,404.96
TOTAL LIABILITIES AND EQUITY			1,993,307.50

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
312-315-4125	INTEREST EARNED	419.75	912.45	2,725.00	1,812.55	33.5
	TOTAL INVESTMENT EARNINGS	419.75	912.45	2,725.00	1,812.55	33.5
	<u>INTERGOVERNMENTAL</u>					
312-320-4142	STATE HWY STREET TAX	6,916.21	16,357.78	105,250.00	88,892.22	15.5
	TOTAL INTERGOVERNMENTAL	6,916.21	16,357.78	105,250.00	88,892.22	15.5
	<u>RESEARCH & STAFF TIME</u>					
312-340-4412	RESEARCH & STAFF TIME	.00	.00	50.00	50.00	.0
	TOTAL SOURCE 340	.00	.00	50.00	50.00	.0
	<u>TRANSPORTATION REIMBURSEMENT S</u>					
312-342-4513	TRANSPORTATION REIMBURSEMENT S	.00	104.00	312.00	208.00	33.3
	TOTAL SOURCE 342	.00	104.00	312.00	208.00	33.3
	TOTAL FUND REVENUE	7,335.96	17,374.23	108,337.00	90,962.77	16.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	474.24	948.48	5,691.00	4,742.52	16.7
312-490-5114 CITY CLERK	94.62	189.24	1,135.00	945.76	16.7
312-490-5150 PUBLIC WORKS DIRECTOR	.00	474.22	.00	(474.22)	.0
312-490-5152 LEAD OPERATOR	1,010.20	2,480.56	12,334.00	9,853.44	20.1
312-490-5156 UTILITY WORKER	700.22	1,846.06	8,403.00	6,556.94	22.0
312-490-5220 OVERTIME	146.29	411.81	1,825.00	1,413.19	22.6
312-490-5315 SOCIAL SECURITY/MEDICARE	185.55	485.81	2,275.00	1,789.19	21.4
312-490-5320 WORKER'S COMP	.82	169.12	643.00	473.88	26.3
312-490-5350 UNEMPLOYMENT	.00	.00	2,250.00	2,250.00	.0
312-490-5410 HEALTH INSURANCE	540.91	1,412.23	8,300.00	6,887.77	17.0
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	577.07	1,510.82	7,150.00	5,639.18	21.1
TOTAL PERSONAL SERVICES	3,729.92	9,928.35	50,006.00	40,077.65	19.9
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	125.00	1,450.00	1,325.00	8.6
312-490-6112 LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
312-490-6114 FINANCIAL SERVICES	137.50	271.26	2,360.00	2,088.74	11.5
312-490-6116 ENGINEERING SERVICES	.00	2,062.00	10,000.00	7,938.00	20.6
312-490-6122 IT SERVICES	.00	.00	1,000.00	1,000.00	.0
312-490-6128 OTHER CONTRACT SERVICES	521.50	521.50	5,700.00	5,178.50	9.2
312-490-6210 INSURANCE & BONDS	.00	5,673.19	5,871.00	197.81	96.6
312-490-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	125.00	125.00	.0
312-490-6225 SOFTWARE & SUBSCRIPTIONS	117.19	234.38	1,850.00	1,615.62	12.7
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	1.46	29.95	350.00	320.05	8.6
312-490-6238 BANK SERVICE CHARGES	.00	.00	50.00	50.00	.0
312-490-6240 TRAVEL & TRAINING	.00	.00	2,100.00	2,100.00	.0
312-490-6245 MEMBERSHIPS & DUES	.00	.00	150.00	150.00	.0
312-490-6290 MISCELLANEOUS	.00	.00	150.00	150.00	.0
312-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
312-490-6330 OTHER REPAIR & MAINTENANCE	951.72	951.72	7,500.00	6,548.28	12.7
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	843.67	1,687.34	13,150.00	11,462.66	12.8
312-490-6720 STORM DRAIN MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
312-490-6724 STREET SIGNS	.00	.00	1,500.00	1,500.00	.0
312-490-6726 STREET MAINTENANCE	.00	.00	7,500.00	7,500.00	.0
TOTAL MATERIALS & SERVICES	2,573.04	11,556.34	68,806.00	57,249.66	16.8
TOTAL NON-DEPARTMENTAL	6,302.96	21,484.69	118,812.00	97,327.31	18.1

CAPITAL OUTLAY

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
312-700-8225	BUILDINGS & FACILITIES	.00	.00	1,500.00	1,500.00	.0
312-700-8425	VEHICLES & ROLLING STOCK	.00	.00	15,000.00	15,000.00	.0
312-700-8530	STREET IMPROVEMENTS	.00	.00	25,000.00	25,000.00	.0
312-700-8560	STORMWATER IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	46,500.00	46,500.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	46,500.00	46,500.00	.0
	<u>DEBT SERVICE</u>					
	<u>DEBT SERVICES</u>					
312-800-7125	LOAN PRINCIPAL - L21001	.00	.00	3,657.00	3,657.00	.0
312-800-7525	LOAN INTEREST - L21001	.00	.00	1,515.00	1,515.00	.0
	TOTAL DEBT SERVICES	.00	.00	5,172.00	5,172.00	.0
	TOTAL DEBT SERVICE	.00	.00	5,172.00	5,172.00	.0
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
312-900-9590	CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
312-900-9893	RESTRICTED BALANCE	.00	.00	42,490.00	42,490.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	92,490.00	92,490.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	92,490.00	92,490.00	.0
	TOTAL FUND EXPENDITURES	6,302.96	21,484.69	262,974.00	241,489.31	8.2
	NET REVENUE OVER EXPENDITURES	1,033.00	(4,110.46)	(154,637.00)	(150,526.54)	(2.7)

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH	2,388.24	
	TOTAL ASSETS		2,388.24

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE	10,606.25	
	REVENUE OVER EXPENDITURES - YTD	(8,218.01)	
	BALANCE - CURRENT DATE	(8,218.01)	
	TOTAL FUND EQUITY		2,388.24
	TOTAL LIABILITIES AND EQUITY		2,388.24

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

BLACKBERRY JAM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
314-315-4125	INTEREST EARNED	.10	.28	5.00	4.72	5.6
	TOTAL INVESTMENT EARNINGS	.10	.28	5.00	4.72	5.6
	<u>OTHER REVENUE</u>					
314-370-4824	BBJ DONATIONS	.00	248.97	.00	(248.97)	.0
	TOTAL OTHER REVENUE	.00	248.97	.00	(248.97)	.0
	<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861	CRAFT/COMMERCIAL BOOTH SALES	.00	550.00	4,125.00	3,575.00	13.3
314-380-4862	FOOD BOOTH SALES	.00	1,000.00	1,750.00	750.00	57.1
314-380-4864	JAM SALES	62.00	2,148.00	2,000.00	(148.00)	107.4
314-380-4870	SPONSORSHIP REVENUE	.00	.00	1,500.00	1,500.00	.0
314-380-4874	50/50 RAFFLE SALES	.00	.00	1,000.00	1,000.00	.0
314-380-4882	HORSESHOE TOURNEY REVENUE	.00	130.00	150.00	20.00	86.7
314-380-4884	KIDZ KORNER REVENUE	.00	185.55	100.00	(85.55)	185.6
314-380-4889	BBJ FESTIVAL OTHER REVENUE	.00	750.74	.00	(750.74)	.0
	TOTAL FUNDRAISING & EVENT REVENUE	62.00	4,764.29	10,625.00	5,860.71	44.8
	<u>MISCELLANEOUS REVENUE</u>					
314-385-4895	MISCELLANEOUS REVENUE	40.00	902.91	410.00	(492.91)	220.2
	TOTAL MISCELLANEOUS REVENUE	40.00	902.91	410.00	(492.91)	220.2
	<u>TRANSFER FROM GENERAL FUND</u>					
314-390-4910	TRANSFER FROM GENERAL FUND	.00	.00	2,500.00	2,500.00	.0
	TOTAL SOURCE 390	.00	.00	2,500.00	2,500.00	.0
	TOTAL FUND REVENUE	102.10	5,916.45	13,540.00	7,623.55	43.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118 POLICE SERVICES	2,505.00	2,505.00	1,400.00	(1,105.00)	178.9
314-490-6122 IT SERVICES	.00	.00	100.00	100.00	.0
314-490-6220 POSTAGE, PRINTING, PUBLICATION	.00	.00	50.00	50.00	.0
314-490-6225 SOFTWARE & SUBSCRIPTIONS	35.11	69.22	200.00	130.78	34.6
314-490-6238 BANK SERVICE CHARGES	.53	65.88	50.00	(15.88)	131.8
314-490-6290 MISCELLANEOUS	2,528.94	2,983.94	3,000.00	16.06	99.5
314-490-6445 REFUSE SERVICES	20.87	20.87	500.00	479.13	4.2
314-490-6705 RENT	90.00	180.00	1,200.00	1,020.00	15.0
314-490-6714 MATERIALS & SERVICES	.00	2,025.00	3,500.00	1,475.00	57.9
314-490-6810 CRAFT/COMMERCIAL BOOTH EXP	127.99	127.99	.00	(127.99)	.0
314-490-6814 JAM SALES EXP	.00	1,344.00	1,930.00	586.00	69.6
314-490-6856 HORSESHOE TOURNEY EXP	.00	500.00	300.00	(200.00)	166.7
314-490-6858 KIDZ KORNER EXP	87.56	87.56	500.00	412.44	17.5
314-490-6864 ENTERTAINMENT EXP	400.00	4,225.00	5,000.00	775.00	84.5
TOTAL MATERIALS & SERVICES	5,796.00	14,134.46	17,730.00	3,595.54	79.7
TOTAL NON-DEPARTMENTAL	5,796.00	14,134.46	17,730.00	3,595.54	79.7
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9590 CONTINGENCY	.00	.00	500.00	500.00	.0
314-900-9895 COMMITTED BALANCE	.00	.00	795.00	795.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	1,295.00	1,295.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	1,295.00	1,295.00	.0
TOTAL FUND EXPENDITURES	5,796.00	14,134.46	19,025.00	4,890.54	74.3
NET REVENUE OVER EXPENDITURES	(5,693.90)	(8,218.01)	(5,485.00)	2,733.01	(149.8)

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	8,496.42	
410-1115	CASH IN BANK - LGIP	117,281.82	
	TOTAL ASSETS		125,778.24

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	123,790.17	
	REVENUE OVER EXPENDITURES - YTD	1,988.07	
	BALANCE - CURRENT DATE	1,988.07	
	TOTAL FUND EQUITY		125,778.24
	TOTAL LIABILITIES AND EQUITY		125,778.24

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
410-315-4125	INTEREST EARNED	456.57	984.07	4,725.00	3,740.93	20.8
	TOTAL INVESTMENT EARNINGS	456.57	984.07	4,725.00	3,740.93	20.8
	<u>SDC REVENUE</u>					
410-345-4510	PARK SDC FEES	.00	1,004.00	3,012.00	2,008.00	33.3
	TOTAL SDC REVENUE	.00	1,004.00	3,012.00	2,008.00	33.3
	TOTAL FUND REVENUE	456.57	1,988.07	7,737.00	5,748.93	25.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

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	1,000.00	1,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	1,000.00	1,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
410-700-8520	PARKS IMPROVEMENTS	.00	.00	130,537.00	130,537.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	130,537.00	130,537.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	130,537.00	130,537.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	131,537.00	131,537.00	.0
	 NET REVENUE OVER EXPENDITURES	456.57	1,988.07	(123,800.00)	(125,788.07)	1.6

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	5,002.43	
412-1115	CASH IN BANK - LGIP	90,813.23	
	TOTAL ASSETS		95,815.66

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	94,461.98	
	REVENUE OVER EXPENDITURES - YTD	1,353.68	
	BALANCE - CURRENT DATE	1,353.68	
	TOTAL FUND EQUITY		95,815.66
	TOTAL LIABILITIES AND EQUITY		95,815.66

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
412-315-4125	INTEREST EARNED	353.50	761.68	3,850.00	3,088.32	19.8
	TOTAL INVESTMENT EARNINGS	353.50	761.68	3,850.00	3,088.32	19.8
	<u>SDC REVENUE</u>					
412-345-4512	TRANSPORTATION SDC	.00	592.00	1,776.00	1,184.00	33.3
	TOTAL SDC REVENUE	.00	592.00	1,776.00	1,184.00	33.3
	TOTAL FUND REVENUE	353.50	1,353.68	5,626.00	4,272.32	24.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

STREETS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
412-490-6714	MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	1,000.00	1,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
412-700-8530	STREET IMPROVEMENTS	.00	.00	99,106.00	99,106.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	99,106.00	99,106.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	99,106.00	99,106.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	100,106.00	100,106.00	.0
	 NET REVENUE OVER EXPENDITURES	353.50	1,353.68	(94,480.00)	(95,833.68)	1.4

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	17,889.07	
430-1115	CASH IN BANK - LGIP	525,011.40	
	TOTAL ASSETS		542,900.47

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	531,124.53	
	REVENUE OVER EXPENDITURES - YTD	11,775.94	
	BALANCE - CURRENT DATE	11,775.94	
	TOTAL FUND EQUITY		542,900.47
	TOTAL LIABILITIES AND EQUITY		542,900.47

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
430-315-4125	INTEREST EARNED	2,043.48	4,707.94	23,650.00	18,942.06	19.9
	TOTAL INVESTMENT EARNINGS	2,043.48	4,707.94	23,650.00	18,942.06	19.9
	<u>SDC REVENUE</u>					
430-345-4530	WATER SDC	.00	7,068.00	21,204.00	14,136.00	33.3
	TOTAL SDC REVENUE	.00	7,068.00	21,204.00	14,136.00	33.3
	TOTAL FUND REVENUE	2,043.48	11,775.94	44,854.00	33,078.06	26.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
430-490-6714	MATERIALS & SERVICES	.00	.00	5,000.00	5,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	5,000.00	5,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	5,000.00	5,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
430-700-8540	WATER SYSTEMS IMPROVEMTS	.00	.00	579,092.00	579,092.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	579,092.00	579,092.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	579,092.00	579,092.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	584,092.00	584,092.00	.0
	 NET REVENUE OVER EXPENDITURES	2,043.48	11,775.94	(539,238.00)	(551,013.94)	2.2

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	8,729.95	
440-1115	CASH IN BANK - LGIP	99,625.59	
	TOTAL ASSETS		108,355.54

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	106,297.19	
	REVENUE OVER EXPENDITURES - YTD	2,058.35	
	BALANCE - CURRENT DATE	2,058.35	
	TOTAL FUND EQUITY		108,355.54
	TOTAL LIABILITIES AND EQUITY		108,355.54

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
440-315-4125	INTEREST EARNED	387.86	987.35	4,225.00	3,237.65	23.4
	TOTAL INVESTMENT EARNINGS	387.86	987.35	4,225.00	3,237.65	23.4
	<u>SDC REVENUE</u>					
440-345-4540	SEWER SDC	.00	1,071.00	22,491.00	21,420.00	4.8
	TOTAL SDC REVENUE	.00	1,071.00	22,491.00	21,420.00	4.8
	TOTAL FUND REVENUE	387.86	2,058.35	26,716.00	24,657.65	7.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
440-490-6714	MATERIALS & SERVICES	.00	.00	5,000.00	5,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	5,000.00	5,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	5,000.00	5,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
440-700-8550	SEWER SYSTEMS	.00	.00	128,072.00	128,072.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	128,072.00	128,072.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	128,072.00	128,072.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	133,072.00	133,072.00	.0
	 NET REVENUE OVER EXPENDITURES	387.86	2,058.35	(106,356.00)	(108,414.35)	1.9

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	7,252.32	
445-1115	CASH IN BANK - LGIP	93,322.97	
	TOTAL ASSETS		100,575.29

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	99,113.44	
	REVENUE OVER EXPENDITURES - YTD	1,461.85	
	BALANCE - CURRENT DATE	1,461.85	
	TOTAL FUND EQUITY		100,575.29
	TOTAL LIABILITIES AND EQUITY		100,575.29

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT EARNINGS</u>					
445-315-4125	INTEREST EARNED	363.31	788.85	3,975.00	3,186.15	19.9
	TOTAL INVESTMENT EARNINGS	363.31	788.85	3,975.00	3,186.15	19.9
	<u>SDC REVENUE</u>					
445-345-4545	STORM DRAINAGE SDC	.00	673.00	2,019.00	1,346.00	33.3
	TOTAL SDC REVENUE	.00	673.00	2,019.00	1,346.00	33.3
	TOTAL FUND REVENUE	363.31	1,461.85	5,994.00	4,532.15	24.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>MATERIALS & SERVICES</u>					
445-490-6714	MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	TOTAL MATERIALS & SERVICES	.00	.00	1,000.00	1,000.00	.0
	 TOTAL NON-DEPARTMENTAL	.00	.00	1,000.00	1,000.00	.0
	 <u>CAPITAL OUTLAY</u>					
	<u>CAPITAL OUTLAY</u>					
445-700-8560	STORMWATER IMPROVEMENTS	.00	.00	104,074.00	104,074.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	104,074.00	104,074.00	.0
	 TOTAL CAPITAL OUTLAY	.00	.00	104,074.00	104,074.00	.0
	 TOTAL FUND EXPENDITURES	.00	.00	105,074.00	105,074.00	.0
	 NET REVENUE OVER EXPENDITURES	363.31	1,461.85	(99,080.00)	(100,541.85)	1.5

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	2,405.21	
520-1115	CASH IN BANK - LGIP	41,891.57	
	TOTAL ASSETS		44,296.78

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	43,869.32	
	REVENUE OVER EXPENDITURES - YTD	427.46	
	BALANCE - CURRENT DATE	427.46	
	TOTAL FUND EQUITY		44,296.78
	TOTAL LIABILITIES AND EQUITY		44,296.78

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	163.07	427.46	1,650.00	1,222.54	25.9
	TOTAL INVESTMENT EARNINGS	163.07	427.46	1,650.00	1,222.54	25.9
	TOTAL FUND REVENUE	163.07	427.46	1,650.00	1,222.54	25.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
520-900-9893	RESTRICTED BALANCE	.00	.00	45,522.00	45,522.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	45,522.00	45,522.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	45,522.00	45,522.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	45,522.00	45,522.00	.0
	NET REVENUE OVER EXPENDITURES	163.07	427.46	(43,872.00)	(44,299.46)	1.0

CITY OF LOWELL
BALANCE SHEET
AUGUST 31, 2025

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	2,756.31	
521-1115	CASH IN BANK - LGIP	14,647.56	
	TOTAL ASSETS		17,403.87

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	17,258.65	
	REVENUE OVER EXPENDITURES - YTD	145.22	
	BALANCE - CURRENT DATE	145.22	
	TOTAL FUND EQUITY		17,403.87
	TOTAL LIABILITIES AND EQUITY		17,403.87

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	57.05	145.22	575.00	429.78	25.3
	TOTAL INVESTMENT EARNINGS	57.05	145.22	575.00	429.78	25.3
	TOTAL FUND REVENUE	57.05	145.22	575.00	429.78	25.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REQUIREMENTS</u>					
	<u>OTHER REQUIREMENTS</u>					
521-900-9893	RESTRICTED BALANCE	.00	.00	17,832.00	17,832.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	17,832.00	17,832.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	17,832.00	17,832.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	17,832.00	17,832.00	.0
	NET REVENUE OVER EXPENDITURES	57.05	145.22	(17,257.00)	(17,402.22)	.8

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

For the Period Ending: **8/31/2025**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		324,024.86	261,472.00		
Revenues					
310 Property Taxes	483.63	827.22	212,100.00	211,272.78	0.39
315 Interest Earned	562.90	1,254.11	6,500.00	5,245.89	19.29
320 Intergovernmental Revenue	5,064.54	7,026.03	38,434.00	31,407.97	18.28
325 Operating Grants	-	-	20,200.00	20,200.00	0.00
328 Capital Grants	-	-	-	-	0.00
330 Franchise Fees	35,739.92	36,184.25	82,325.00	46,140.75	43.95
335 Licenses & Permits	14.00	14.00	36,250.00	36,236.00	0.04
340 Charges for Service	141.80	1,435.11	2,125.00	689.89	67.53
342 Reimbursement SDC's	-	47.00	141.00	94.00	33.33
350 Fines & Forfeitures	10.93	21.85	1,550.00	1,528.15	1.41
360 Loan Proceeds	-	-	-	-	0.00
370 Other Revenue	-	62.65	650.00	587.35	9.64
375 Gain(Loss) on Sale of Fixed Assets	-	-	275,000.00	275,000.00	0.00
380 Fundraising & Event Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	300.00	300.00	0.00
Total Revenues	42,017.72	46,872.22	675,575.00	628,702.78	6.94
Expenditures					
410 Administration					
5000 Personal Services	3,169.67	7,525.21	41,920.00	34,394.79	17.95
6000 Materials & Services	5,636.89	17,211.43	99,813.00	82,601.57	17.24
8000 Capital Outlay	-	-	20,000.00	20,000.00	0.00
Total Administration	8,806.56	24,736.64	161,733.00	136,996.36	15.29
420 Parks & Recreation					
5000 Personal Services	4,816.51	12,392.07	65,571.00	53,178.93	18.90
6000 Materials & Services	6,043.49	12,958.03	56,325.00	43,366.97	23.01
8000 Capital Outlay	-	-	24,500.00	24,500.00	0.00
Total Parks & Recreation	10,860.00	25,350.10	146,396.00	121,045.90	17.32
430 Police					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Police	-	-	-	-	0.00
440 Community Development					
5000 Personal Services	817.58	2,088.26	10,823.00	8,734.74	19.29
6000 Materials & Services	2,093.21	2,884.98	55,400.00	52,515.02	5.21
8000 Capital Outlay	-	-	-	-	0.00
Total Community Development	2,910.79	4,973.24	66,223.00	61,249.76	7.51

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

For the Period Ending: **8/31/2025**

110 General Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
450 Library					
5000 Personal Services	4,708.59	12,915.90	51,286.00	38,370.10	25.18
6000 Materials & Services	1,145.60	11,117.84	29,711.00	18,593.16	37.42
8000 Capital Outlay	1,219.46	1,219.46	10,500.00	9,280.54	11.61
Total Library	<u>7,073.65</u>	<u>25,253.20</u>	<u>91,497.00</u>	<u>66,243.80</u>	<u>27.60</u>
460 Code Enforcement					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	0.88	0.88	-	(0.88)	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Code Enforcement	<u>0.88</u>	<u>0.88</u>	<u>-</u>	<u>(0.88)</u>	<u>0.00</u>
470 Tourism					
5000 Personal Services	-	-	-	-	
6000 Materials & Services	73.58	147.37	18,700.00	18,552.63	0.79
8000 Capital Outlay	-	-	-	-	0.00
Total Tourism	<u>73.58</u>	<u>147.37</u>	<u>18,700.00</u>	<u>18,552.63</u>	<u>0.79</u>
480 Municipal Court					
5000 Personal Services	546.05	1,500.41	7,424.00	5,923.59	20.21
6000 Materials & Services	4.01	59.47	15,975.00	15,915.53	0.37
8000 Capital Outlay	-	-	-	-	0.00
Total Municipal Court	<u>550.06</u>	<u>1,559.88</u>	<u>23,399.00</u>	<u>21,839.12</u>	<u>6.67</u>
800 Debt Service					
7111 Principal	-	-	235,405.00	235,405.00	0.00
7511 Interest	-	-	22,857.00	22,857.00	0.00
Total Debt Service	<u>-</u>	<u>-</u>	<u>258,262.00</u>	<u>258,262.00</u>	<u>0.00</u>
900 Other Requirements					
9100 Transfers to Other Funds	-	-	2,500.00	2,500.00	0.00
9500 Contingency	-	-	50,000.00	50,000.00	0.00
9800 Ending Balance (Budgeted)	-	-	118,337.00	118,337.00	0.00
Total Other Requirements	<u>-</u>	<u>-</u>	<u>170,837.00</u>	<u>170,837.00</u>	<u>0.00</u>
Total General Fund Expenditures	<u>30,275.52</u>	<u>82,021.31</u>	<u>937,047.00</u>	<u>855,025.69</u>	<u>8.75</u>
Net Revenues over Expenditures	<u>11,742.20</u>	<u>(35,149.09)</u>	<u>(261,472.00)</u>	<u>(226,322.91)</u>	<u>13.44</u>
Ending Fund Balance		288,875.77	-		

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

For the Period Ending: **8/31/2025**

220 Building Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		39,701.73	36,619.00		
Revenues					
315 Interest Earned	124.21	124.34	950.00	825.66	13.09
335 Licenses & Permits	-	876.96	49,200.00	48,323.04	1.78
340 Technology Fee	-	23.49	900.00	876.51	2.61
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	50.00	50.00	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	124.21	1,024.79	51,100.00	50,075.21	2.01
Expenditures					
220 Building Department					
5000 Personal Services	896.01	2,887.06	12,013.00	9,125.94	24.03
6000 Materials & Services	1,286.75	5,521.07	57,730.00	52,208.93	9.56
8000 Capital Outlay	-	-	5,000.00	5,000.00	0.00
Total Building Department	2,182.76	8,408.13	74,743.00	66,334.87	11.25
900 Other Requirements					
9100 Transfers to Other Funds	-	-	-	-	0.00
9500 Contingency	-	-	5,000.00	5,000.00	0.00
9800 Ending Balance (Budgeted)	-	-	7,976.00	7,976.00	0.00
Total Other Requirements	-	-	12,976.00	12,976.00	-
Total Building Fund Expenditures	2,182.76	8,408.13	87,719.00	79,310.87	9.59
Net Revenues over Expenditures	(2,058.55)	(7,383.34)	(36,619.00)	(29,235.66)	(20.16)
Ending Fund Balance		32,318.39	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

230 Water Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		215,190.52	320,494.00		
Revenues					
315 Interest Earned	815.83	824.12	3,850.00	3,025.88	21.41
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Licenses & Permits	-	-	-	-	0.00
340 Charges for Service	62,940.45	188,591.04	534,990.00	346,398.96	35.25
342 Reimbursement SDC's	-	745.00	2,235.00	1,490.00	33.33
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	390.00	397.50	3,750.00	3,352.50	10.60
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	64,146.28	190,557.66	544,825.00	354,267.34	34.98
Expenditures					
230 Water Department					
5000 Personal Services	15,579.48	50,543.60	212,890.00	162,346.40	23.74
6000 Materials & Services	11,411.55	41,473.51	269,983.00	228,509.49	15.36
8000 Capital Outlay	5,143.75	9,156.25	123,000.00	113,843.75	7.44
Total Water Department	32,134.78	101,173.36	605,873.00	504,699.64	16.70
800 Debt Service					
7111 Principal	-	-	32,868.00	32,868.00	0.00
7511 Interest	-	-	25,473.00	25,473.00	0.00
Total Debt Service	-	-	58,341.00	58,341.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	100,000.00	100,000.00	0.00
Ending Balance (Budgeted)	-	-	101,105.00	101,105.00	0.00
Total Other Requirements	-	-	201,105.00	201,105.00	0.00
Total General Fund Expenditures	32,134.78	101,173.36	865,319.00	764,145.64	11.69
Net Revenues over Expenditures	32,011.50	89,384.30	(320,494.00)	(409,878.30)	27.89
Ending Fund Balance		304,574.82	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

240 Sewer Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		340,127.68	268,919.00		
Revenues					
315 Interest Earned	1,073.37	1,848.95	9,650.00	7,801.05	19.16
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Licenses & Permits	-	-	575.00	575.00	0.00
340 Charges for Service	45,244.07	136,678.04	536,750.00	400,071.96	25.46
342 Reimbursement SDC's	-	618.00	1,854.00	1,236.00	33.33
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	370.00	367.50	2,600.00	2,232.50	14.13
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	46,687.44	139,512.49	551,429.00	411,916.51	25.30
Expenditures					
230 Sewer Department					
5000 Personal Services	15,944.32	51,122.64	213,874.00	162,751.36	23.90
6000 Materials & Services	9,184.18	33,425.90	290,576.00	257,150.10	11.50
8000 Capital Outlay	-	-	103,000.00	103,000.00	0.00
Total Sewer Department	25,128.50	84,548.54	607,450.00	522,901.46	13.92
800 Debt Service					
7111 Principal	-	-	37,713.00	37,713.00	0.00
7511 Interest	-	-	13,565.00	13,565.00	0.00
Total Debt Service	-	-	51,278.00	51,278.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	50,000.00	50,000.00	0.00
Ending Balance (Budgeted)	-	-	111,620.00	111,620.00	0.00
Total Other Requirements	-	-	161,620.00	161,620.00	0.00
Total General Fund Expenditures	25,128.50	84,548.54	820,348.00	735,799.46	10.31
Net Revenues over Expenditures	21,558.94	54,963.95	(268,919.00)	(323,882.95)	20.44
Ending Fund Balance		395,091.63	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

312 Street Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		158,876.41	154,637.00		
Revenues					
315 Interest Earned	419.75	912.45	2,725.00	1,812.55	33.48
325 Operating Grants	-	-	-	-	0.00
328 Capital Grants	-	-	-	-	0.00
335 Intergovernmental	6,916.21	16,357.78	105,250.00	88,892.22	15.54
340 Charges for Service	-	-	50.00	50.00	0.00
342 Reimbursement SDC's	-	104.00	312.00	208.00	33.33
360 Loan Payments & Proceeds	-	-	-	-	0.00
375 Gain(Loss) on Sale of Fixed Assets	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	7,335.96	17,374.23	108,337.00	90,962.77	16.04
Expenditures					
312 Street Department					
5000 Personal Services	3,729.92	9,928.35	50,006.00	40,077.65	19.85
6000 Materials & Services	2,573.04	11,556.34	68,806.00	57,249.66	16.80
8000 Capital Outlay	-	-	46,500.00	46,500.00	0.00
Total Street Department	6,302.96	21,484.69	165,312.00	143,827.31	13.00
800 Debt Service					
7111 Principal	-	-	3,657.00	3,657.00	0.00
7511 Interest	-	-	1,515.00	1,515.00	0.00
Total Debt Service	-	-	5,172.00	5,172.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	50,000.00	50,000.00	0.00
Ending Balance (Budgeted)	-	-	42,490.00	42,490.00	0.00
Total Other Requirements	-	-	92,490.00	92,490.00	0.00
Total General Fund Expenditures	6,302.96	21,484.69	262,974.00	241,489.31	8.17
Net Revenues over Expenditures	1,033.00	(4,110.46)	(154,637.00)	(150,526.54)	(2.66)
Ending Fund Balance		154,765.95	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

	Period Actual	YTD Actual	Budget	Unearned	Pcnt
314 Blackberry Jam Fund					
3100 Beginning Fund Balance		10,606.25	5,485.00		
Revenues					
315 Interest Earned	0.10	0.28	5.00	4.72	5.60
370 Other Revenue	-	248.97	-	(248.97)	0.00
380 Fundraising & Event Revenue	62.00	4,764.29	10,625.00	5,860.71	44.84
385 Miscellaneous Revenue	40.00	902.91	410.00	(492.91)	220.22
390 Transfers in from Other Funds	-	-	2,500.00	2,500.00	0.00
Total Revenues	102.10	5,916.45	13,540.00	7,623.55	43.70
Expenditures					
314 Blackberry Jam					
5000 Personal Services	-	-	-	-	0.00
6000 Materials & Services	5,796.00	14,134.46	17,730.00	3,595.54	79.72
8000 Capital Outlay	-	-	-	-	0.00
Total Blackberry Jam	5,796.00	14,134.46	17,730.00	3,595.54	79.72
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	500.00	500.00	0.00
Ending Balance (Budgeted)	-	-	795.00	795.00	0.00
Total Other Requirements	-	-	1,295.00	1,295.00	0.00
Total General Fund Expenditures	5,796.00	14,134.46	19,025.00	4,890.54	74.29
Net Revenues over Expenditures	(5,693.90)	(8,218.01)	(5,485.00)	2,733.01	(149.83)
Ending Fund Balance		2,388.24	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

410 Parks SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		123,790.17	123,800.00		
Revenues					
315 Interest Earned	456.57	984.07	4,725.00	3,740.93	20.83
345 SDC Revenue	-	1,004.00	3,012.00	2,008.00	33.33
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	456.57	1,988.07	7,737.00	5,748.93	25.70
Expenditures					
410 Parks SDC					
6000 Materials & Services	-	-	1,000.00	1,000.00	0.00
8000 Capital Outlay	-	-	130,537.00	130,537.00	0.00
Total Parks SDC	-	-	131,537.00	131,537.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	131,537.00	131,537.00	0.00
Net Revenues over Expenditures	456.57	1,988.07	(123,800.00)	(125,788.07)	1.61
Ending Fund Balance		125,778.24	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

412 Streets SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		94,461.98	94,480.00		
Revenues					
315 Interest Earned	353.50	761.68	3,850.00	3,088.32	19.78
345 SDC Revenue	-	592.00	1,776.00	1,184.00	33.33
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	353.50	1,353.68	5,626.00	4,272.32	24.06
Expenditures					
412 Streets SDC					
6000 Materials & Services	-	-	1,000.00	1,000.00	0.00
8000 Capital Outlay	-	-	99,106.00	99,106.00	0.00
Total Streets SDC	-	-	100,106.00	100,106.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	100,106.00	100,106.00	0.00
Net Revenues over Expenditures	353.50	1,353.68	(94,480.00)	(95,833.68)	1.43
Ending Fund Balance		95,815.66	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

430 Water SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		531,124.53	539,238.00		
Revenues					
315 Interest Earned	2,043.48	4,707.94	23,650.00	18,942.06	19.91
345 SDC Revenue	-	7,068.00	21,204.00	14,136.00	33.33
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	2,043.48	11,775.94	44,854.00	33,078.06	26.25
Expenditures					
430 Water SDC					
6000 Materials & Services	-	-	5,000.00	5,000.00	0.00
8000 Capital Outlay	-	-	579,092.00	579,092.00	0.00
Total Water SDC	-	-	584,092.00	584,092.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	584,092.00	584,092.00	0.00
Net Revenues over Expenditures	2,043.48	11,775.94	(539,238.00)	(551,013.94)	2.18
Ending Fund Balance		542,900.47	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

	Period Actual	YTD Actual	Budget	Unearned	Pcnt
440 Sewer SDC Fund					
3100 Beginning Fund Balance		106,297.19	106,356.00		
Revenues					
315 Interest Earned	387.86	987.35	4,225.00	3,237.65	23.37
345 SDC Revenue	-	1,071.00	22,491.00	21,420.00	4.76
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	387.86	2,058.35	26,716.00	24,657.65	7.70
Expenditures					
440 Sewer SDC					
6000 Materials & Services	-	-	5,000.00	5,000.00	0.00
8000 Capital Outlay	-	-	128,072.00	128,072.00	0.00
Total Sewer SDC	-	-	133,072.00	133,072.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	133,072.00	133,072.00	0.00
Net Revenues over Expenditures	387.86	2,058.35	(106,356.00)	(108,414.35)	1.94
Ending Fund Balance		108,355.54	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

445 Stormwater SDC Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		99,113.44	99,080.00		
Revenues					
315 Interest Earned	363.31	788.85	3,975.00	3,186.15	19.85
345 SDC Revenue	-	673.00	2,019.00	1,346.00	33.33
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	363.31	1,461.85	5,994.00	4,532.15	24.39
Expenditures					
445 Stormwater SDC					
6000 Materials & Services	-	-	1,000.00	1,000.00	0.00
8000 Capital Outlay	-	-	104,074.00	104,074.00	0.00
Total Stormwater SDC	-	-	105,074.00	105,074.00	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	-	-	0.00
Total Other Requirements	-	-	-	-	0.00
Total General Fund Expenditures	-	-	105,074.00	105,074.00	0.00
Net Revenues over Expenditures	363.31	1,461.85	(99,080.00)	(100,541.85)	1.48
Ending Fund Balance		100,575.29	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

520 Water Reserve Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		43,869.32	43,872.00		
Revenues					
315 Interest Earned	163.07	427.46	1,650.00	1,222.54	25.91
345 SDC Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	163.07	427.46	1,650.00	1,222.54	25.91
Expenditures					
520 Water Reserve					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Water Reserve	-	-	-	-	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	45,522.00	45,522.00	0.00
Total Other Requirements	-	-	45,522.00	45,522.00	0.00
Total General Fund Expenditures	-	-	45,522.00	45,522.00	0.00
Net Revenues over Expenditures	163.07	427.46	(43,872.00)	(44,299.46)	0.97
Ending Fund Balance		44,296.78	-		

CITY OF LOWELL
REVENUES AND EXPENDITURES SUMMARY
WITH COMPARISON TO BUDGET

For the Period Ending: **8/31/2025**

521 Sewer Reserve Fund	Period Actual	YTD Actual	Budget	Unearned	Pcnt
3100 Beginning Fund Balance		17,258.65	17,257.00		
Revenues					
315 Interest Earned	57.05	145.22	575.00	429.78	25.26
345 SDC Revenue	-	-	-	-	0.00
385 Miscellaneous Revenue	-	-	-	-	0.00
390 Transfers in from Other Funds	-	-	-	-	0.00
Total Revenues	57.05	145.22	575.00	429.78	25.26
Expenditures					
521 Sewer Reserve					
6000 Materials & Services	-	-	-	-	0.00
8000 Capital Outlay	-	-	-	-	0.00
Total Sewer Reserve	-	-	-	-	0.00
900 Other Requirements					
Transfers to Other Funds	-	-	-	-	0.00
Contingency	-	-	-	-	0.00
Ending Balance (Budgeted)	-	-	17,832.00	17,832.00	0.00
Total Other Requirements	-	-	17,832.00	17,832.00	0.00
Total General Fund Expenditures	-	-	17,832.00	17,832.00	0.00
Net Revenues over Expenditures	57.05	145.22	(17,257.00)	(17,402.22)	0.84
Ending Fund Balance		17,403.87	-		

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
09/25	09/04/2025	18650	1120	Banner Bank	Multiple	12	110-450-6225	.00	3,059.18	3,059.18
09/25	09/04/2025	18651	1330	Bridge Tower OPCO, LLC	745627474	1	110-410-6220	.00	67.76	67.76
09/25	09/04/2025	18652	1165	Bridge Town Market #2	AUG 2025	3	230-490-6712	.00	119.13	119.13
09/25	09/04/2025	18653	1205	Cascade Columbia	Multiple	3	240-490-6750	.00	5,862.82	5,862.82
09/25	09/04/2025	18654	1215	Caselle	Multiple	9	314-490-6225	.00	2,866.00	2,866.00
09/25	09/04/2025	18655	1275	City of Lowell	AUGUST 202	12	240-490-6425	.00	5,376.06	5,376.06
09/25	09/04/2025	18656	2700	H.D. Fowler Co.	I7109082, I71	1	230-490-6330	.00	4,808.72	4,808.72
09/25	09/04/2025	18657	1540	Harris, Hunter	HH 25 BACK	5	230-490-6240	.00	300.73	300.73
09/25	09/04/2025	18658	1615	J & K Electrical LLC	25-0203-1	1	240-490-6324	.00	4,736.18	4,736.18
09/25	09/04/2025	18659	2880	Jerry's Home Improvement	800549, 800	3	110-420-6330	.00	246.91	246.91
09/25	09/04/2025	18660	2885	Kintzley Clothing & Apparel	000091	1	314-490-6714	.00	150.00	150.00
09/25	09/04/2025	18661	1700	Lane County Public Works	PWA000125	1	312-490-6128	.00	285.97	285.97
09/25	09/04/2025	18662	1710	Lane Electric Cooperative	AUG 25 LEC	8	312-490-6430	.00	3,930.35	3,930.35
09/25	09/04/2025	18663	2560	National Business Solution	INV151147	3	110-410-6124	.00	77.72	77.72
09/25	09/04/2025	18664	2035	Portable Rock Production	16605	2	230-490-6330	.00	650.00	650.00
09/25	09/04/2025	18665	2070	Renewable Resource Grou	177067-68-6	5	230-490-6755	.00	1,566.00	1,566.00
09/25	09/04/2025	18666	2230	Sunbelt Rentals	172614198-0	2	230-490-6712	.00	1,267.61	1,267.61
09/25	09/18/2025	18667	2770	All Ground Up LLC	1213, 1214,	3	230-490-6330	.00	2,685.00	2,685.00
09/25	09/18/2025	18668	1205	Cascade Columbia	Multiple	1	230-490-6750	.00	878.81	878.81
09/25	09/18/2025	18669	1235	Century Link	SEPT 2025	2	240-490-6440	.00	123.43	123.43
09/25	09/18/2025	18670	1285	Civil West Engineering Ser	Multiple	1	230-700-8540	.00	11,652.81	11,652.81
09/25	09/18/2025	18671	2520	Douglas Fast Net	DFN 0925	3	230-490-6435	.00	247.57	247.57
09/25	09/18/2025	18672	1470	Gannett Oregon LocalIQ	0007269994	1	110-410-6220	.00	125.56	125.56
09/25	09/18/2025	18673	1565	Hole In One Locating LLC	Multiple	1	230-490-6290	.00	1,875.00	1,875.00
09/25	09/18/2025	18674	1715	Lane Forest Products	S869474	1	110-420-6445	.00	30.00	30.00
09/25	09/18/2025	18675	1765	Lowell Mini Storage	OCT 2025	2	240-490-6705	.00	180.00	180.00
09/25	09/18/2025	18676	1855	Nichols, Layli	AUG 2025	5	312-490-6114	.00	2,750.00	2,750.00
09/25	09/18/2025	18677	1980	Pacific Office Automation In	5035787067	3	240-490-6128	.00	223.14	223.14
09/25	09/18/2025	18678	2070	Renewable Resource Grou	177564,1775	3	230-490-6755	.00	752.40	752.40
09/25	09/18/2025	18679	2135	SaniPac	5299504S01	2	240-490-6445	.00	20.87	20.87
09/25	09/18/2025	18680	2245	The Automation Group Inc	W15809,162	2	230-490-6324	.00	961.00	961.00
09/25	09/18/2025	18681	2650	Umpqua Valley Financial	9870	5	312-490-6110	.00	5,000.00	5,000.00
09/25	09/18/2025	18682	2310	USA Blue Book	INV0081772	2	230-490-6712	.00	1,909.45	1,909.45
09/25	09/18/2025	18683	2580	Wells Fargo Financial Leas	Multiple	1	110-410-6124	.00	191.92	191.92
09/25	09/18/2025	18684	2935	Wild, George	GW CABOO	1	110-420-6290	.00	37.00	37.00
09/25	09/22/2025	18685	1990	Page Freezer Software, Inc	INV-20121	1	110-410-6225	.00	1,556.42	1,556.42
Grand Totals:								.00	66,571.52	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	72.53	14,523.39-	14,450.86-
110-410-6110	2,000.00	.00	2,000.00
110-410-6114	962.50	.00	962.50
110-410-6124	269.64	.00	269.64
110-410-6128	44.62	.00	44.62
110-410-6220	193.32	.00	193.32
110-410-6225	2,852.90	.00	2,852.90

GL Account	Debit	Credit	Proof
110-410-6230	112.17	.00	112.17
110-410-6234	84.98	.00	84.98
110-410-6320	32.79	.00	32.79
110-410-6334	338.01	.00	338.01
110-410-6420	113.54	.00	113.54
110-410-6425	83.84	.00	83.84
110-410-6430	115.21	.00	115.21
110-410-6435	28.00	.00	28.00
110-420-6225	181.84	.00	181.84
110-420-6290	37.00	.00	37.00
110-420-6330	347.90	.00	347.90
110-420-6334	625.00	.00	625.00
110-420-6420	2,894.53	.00	2,894.53
110-420-6425	149.04	.00	149.04
110-420-6430	222.86	.00	222.86
110-420-6445	30.00	.00	30.00
110-420-6710	87.17	.00	87.17
110-440-6116	1,112.06	.00	1,112.06
110-440-6225	440.90	.00	440.90
110-450-6225	96.57	.00	96.57
110-450-6234	8.98	35.29-	26.31-
110-450-6420	129.29	.00	129.29
110-450-6425	83.84	.00	83.84
110-450-6430	164.10	.00	164.10
110-450-6530	350.11	.00	350.11
110-450-6780	256.82	37.24-	219.58
110-470-6326	73.86	.00	73.86
220-2125	.00	643.78-	643.78-
220-490-6110	250.00	.00	250.00
220-490-6114	275.00	.00	275.00
220-490-6225	64.46	.00	64.46
220-490-6420	26.98	.00	26.98
220-490-6425	18.63	.00	18.63
220-490-6430	8.71	.00	8.71
230-2125	627.61	34,494.80-	33,867.19-
230-490-6110	1,250.00	.00	1,250.00
230-490-6114	687.50	.00	687.50
230-490-6128	89.26	.00	89.26
230-490-6225	891.70	.00	891.70
230-490-6234	139.89	.00	139.89
230-490-6240	300.73	.00	300.73
230-490-6290	1,875.00	.00	1,875.00
230-490-6324	374.00	.00	374.00
230-490-6330	7,303.97	.00	7,303.97
230-490-6420	77.09	.00	77.09
230-490-6425	596.15	.00	596.15
230-490-6430	1,667.77	.00	1,667.77
230-490-6435	117.88	.00	117.88
230-490-6440	67.38	.00	67.38
230-490-6445	10.43	.00	10.43
230-490-6712	3,723.42	279.61-	3,443.81
230-490-6750	6,724.58	348.00-	6,376.58
230-490-6755	244.80	.00	244.80
230-700-8540	8,353.25	.00	8,353.25
240-2125	867.00	14,409.24-	13,542.24-
240-490-6110	1,250.00	.00	1,250.00
240-490-6114	687.50	.00	687.50

GL Account	Debit	Credit	Proof
240-490-6116	687.50	.00	687.50
240-490-6128	89.26	.00	89.26
240-490-6225	891.70	.00	891.70
240-490-6324	4,736.18	.00	4,736.18
240-490-6420	532.45	.00	532.45
240-490-6425	670.68	.00	670.68
240-490-6430	834.17	.00	834.17
240-490-6435	101.69	.00	101.69
240-490-6440	56.05	.00	56.05
240-490-6445	10.44	.00	10.44
240-490-6705	90.00	.00	90.00
240-490-6712	344.23	.00	344.23
240-490-6750	1,353.79	867.00-	486.79
240-490-6755	2,073.60	.00	2,073.60
312-2125	.00	3,239.33-	3,239.33-
312-490-6110	250.00	.00	250.00
312-490-6114	137.50	.00	137.50
312-490-6116	875.00	.00	875.00
312-490-6128	910.97	.00	910.97
312-490-6225	222.19	.00	222.19
312-490-6430	843.67	.00	843.67
314-2125	.00	828.12-	828.12-
314-490-6225	415.75	.00	415.75
314-490-6290	89.00	.00	89.00
314-490-6705	90.00	.00	90.00
314-490-6714	150.00	.00	150.00
314-490-6814	39.39	.00	39.39
314-490-6858	43.98	.00	43.98
Grand Totals:	69,705.80	69,705.80-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

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	Ms
101	Baker, Max	3-01	Vacation Pay	207.22	13.33	20.00	200.55	54.7202	10,974.14	
		4-01	Sick Pay	810.00	8.00	.00	818.00	54.7202	44,761.12	
103	Daigneault, Robert G	3-01	Vacation Pay	139.00	4.17	6.00	137.17	20.3600	2,792.73	
		4-01	Sick Pay	135.50	5.00	.00	140.50	20.3600	2,860.58	
110	Dragt, Samantha	3-01	Vacation Pay	223.35	10.00	.00	233.35	27.2952	6,369.33	
		4-01	Sick Pay	314.50	8.00	.00	322.50	27.2952	8,802.70	
109	Harris, Eric James	3-01	Vacation Pay	73.44	6.67	.00	80.11	20.1986	1,618.11	
		4-01	Sick Pay	24.83	8.00	27.00	5.83	20.1986	117.76	
106	Harris, Hunter LD	3-01	Vacation Pay	240.00	10.00	45.00	205.00	29.1404	5,973.78	
		4-01	Sick Pay	542.00	8.00	.00	550.00	29.1404	16,027.22	
105	Harris, Nicholas G	3-01	Vacation Pay	191.05	10.00	40.00	161.05	29.1404	4,693.06	
		4-01	Sick Pay	117.50	8.00	.00	125.50	29.1404	3,657.12	
111	Peggy OKane	3-01	Vacation Pay	12.79	3.34	9.50	6.63	24.5063	162.48	
		4-01	Sick Pay	19.00	4.00	.00	23.00	24.5063	563.64	
Grand Totals:				3,050.18	106.51	147.50	3,009.19		109,373.77	

Pay Code Summary

Pay Code	Pay Code Title	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remaining	Liability Amount
3-01	Vacation Pay	1,086.85	57.51	120.50	1,023.86	32,583.63
4-01	Sick Pay	1,963.33	49.00	27.00	1,985.33	76,790.14

**City of Lowell Oregon
City Council
Regular Meeting Minutes
September 16th, 2025**

The Lowell City Council held a regular meeting on September 16, 2025. The meeting location was at the Lowell Rural Fire Protection District Fire Station 1 at 389 N. Pioneer Street, Lowell, OR 97452. Mayor Weathers called the meeting to order at 7:00 pm.

City Councilors present: Mayor Maureen Weathers, Jimmy Murray, Don Bennett, Gail Harris, Tim Stratis

City Councilors absent: None

Staff/others present: City Administrator Max Baker

Approval of Agenda: Mayor Weathers noted that Item 8c (USACE Letter of Consent to Perform Geotechnical Exploration) was being pulled from the agenda for discussion at a later time. No other changes were requested.

Consent Agenda: The Consent Agenda included Financial Reports for June 2025, Check Register for August 2025, Leave Register for August 2025, and Regular Meeting Minutes from August 19, 2025. Motion to approve the Consent Agenda was made by Councilor Murray, seconded by Councilor Harris, and approved unanimously.

Mayor Weathers: YES; Murray: YES; Harris: Yes; Bennett: YES; Stratis: YES

Public Comments: Larry Senn (38506 Pengra Road) addressed the Council regarding water safety. He noted that recent articles about water safety published in the local paper failed to mention life preservers, which he felt was a serious omission. Mr. Senn expressed concern about people using the lake and river without wearing life preservers, noting that over the years there have been deaths as a result. He respectfully requested the Council consider ways to promote information about wearing life preservers to people who will be on the water. He emphasized the importance of wearing life preservers rather than just having them available, especially given the community's location surrounded by water, and suggested the Council consider adding signage or including more information in the newspaper.

Staff Reports

City Administrator Report: City Administrator Baker reported on the following:

- **Code Enforcement:** The City has published code sections 6.01 and 6.05 (abandoned vehicles and parking regulations) in the Bridge newsletter. Staff will meet with Oak Ridge PD to help educate on these code sections. Baker emphasized that education would come before enforcement, with warnings giving people time to correct issues before citations or towing. He noted that citizens' complaints about vegetation have evolved to include reports of abandoned vehicles, which was helping with overall code enforcement.
- **Property Abatement:** Public Works staff abated a property with noxious vegetation deemed a fire hazard after giving the owners extra time to address the issue themselves. Additionally, letters were sent out last week for nuisance, public peace violations, debris accumulation, additional noxious vegetation, and garbage service standards. Baker reported a good response from property owners so far and will follow up on Friday.
- **ECWAG Water Treatment Plant:** Baker requested a call with all appropriate parties (US Army Corps, USDA, Civil West Engineering) regarding the project. This was why Item 8c was removed from the agenda, as more information is needed before proceeding with any expenditures. Baker will continue providing updates, noting they are still within the window for emergency follow-up.
- **Land Use and Planning:** The Planning Commission reviewed Land Use 2025-03 on September 3rd, which will be discussed tonight under New Business. Land Use 2025-02 (for the 13-lot subdivision formerly known as Whipple Estates) will be reviewed at the October 1st Planning Commission meeting.

- **Parks:** The gaga ball pit was installed at Paul Fisher Park and was popular immediately after installation. Baker mentioned that local youth had already come to the Parks meeting with recommendations. Staff is also working on installing new swing sets at Rolling Rock and making preparations for a memorial plaque, which they hope to install by the end of the week. The park bathrooms remain closed until toilet repairs are completed.
- **Covered Bridge:** Staff met with Overhead Door and Lane County representatives at the covered bridge to discuss recommendations for improving the operation of the gates. Baker learned that the existing gates, which are popular in commercial settings, should not be modified. The contractor will provide a quote for fixing the opener and replacing the support beam at the bottom, which has been damaged over time. Public Works staff made 10 additional keys for the bridge and improved its operation. Baker plans to have staff open and close the bridge for a week to ensure reliability before enlisting volunteers again.
- **Sale of Old City Hall:** There was a showing two weeks ago with an investor. Baker gave a tour and reiterated the DDA standards and development possibilities. The investor asked some technical questions about power feeds that Baker referred to Lane Electric. While nothing official has been received, Baker characterized it as an optimistic meeting.

Public Works Report:

The Public Works Report noted a fire hydrant issue, another leak on the south side of town, and the need for nine-year water samples. Baker highlighted that the last round of lead and copper testing, if below contaminant levels, would eliminate the need for the comment at the bottom of customers' bills and the possible addition of corrosion control in 2027. The lake is currently lower than it has been during drawdowns in the past three years due to less rainfall.

Baker also mentioned that DFN and its subcontractors are working to complete the underground utility project before late fall. He assured the Council that any damage to curbs, driveways, or other infrastructure would be repaired upon project completion, noting that temporary fixes are in place to avoid hazards while work continues.

Library Report: The Library Report was included in the packet.

August 2025 Lane County Call Log: The Lane County Call Log was included in the packet.

Presentations: Yard of the Month Award Presentation

Mayor Weathers presented the Yard of the Month award to the resident of 38 Wetleau Drive in recognition of their efforts to beautify their yard and the city. The recipient was given a certificate and a gift certificate to Jerry's Home Improvement.

Old Business: None.

New Business

A. Library Grant Opportunity

City Administrator Baker explained that Library Director Peggy is seeking approval to apply for a \$5,000 grant from the Oregon Arts Commission. The grant requires matching funds, but these can be provided through administrative time, space for activities, advertising, and supplies. The grant would fund a hands-on professional artist to work with 10 community members to create projects. The artist would be identified and advertised in the Bridge newsletter.

Baker noted that he brought the grant to Council's attention because all grants create some strain on staff for reporting and record keeping, affecting not just the library but also the contract accountant and the City Administrator. The Council expressed general consensus in support of the grant application.

B. Public Works Vehicle Quotes

City Administrator Baker presented quotes for a new public works vehicle. Staff determined they need a 4-wheel drive, one-ton, long-bed truck with a non-diesel engine, as diesel is not ideal for the start-stop driving typical in a small town. Baker provided quotes from two manufacturers:

- 2026 Ram 3500 Tradesman (one-ton Dodge) pickup for \$48,366
- 2026 Ford F-350 for \$51,919.52

Both quotes include license, taxes, fees, and title transfers. Baker noted that \$75,000 was budgeted across four funds for the vehicle. Staff recommended purchasing the lower-priced Ram, which would leave funds available for adding a rack and toolbox to make it a proper public works vehicle.

Baker explained that Hunter, a staff member, had spent four months researching options, and while they requested quotes from Ford, Dodge, and Chevy, they were unable to obtain a quote from Chevy despite numerous attempts. The City's other two newer vehicles are Rams, which have performed well.

Motion to purchase a 2026 Ram 3500 Tradesman crew cab not to exceed \$48,366 was made by Councilor Murray, seconded by Councilor Harris, and approved unanimously.

Mayor Weathers: YES; Murray: YES; Harris: Yes; Bennett: YES; Stratis: YES

D. First reading and public hearing on Ordinance 314

Mayor Weathers opened the public hearing at 7:29 PM.

City Administrator Baker presented the staff report, explaining that the City of Lowell is proposing an amendment to the Lowell Development Code to add zoning regulations and standards for mobile food vending, which is currently not allowed in the city. A committee was formed to review existing code standards from other Lane County cities and develop draft regulations. The committee consisted of Mayor Weathers, Planning Commissioner Bill George, and community members Kristen (owner of a coffee shop) and Brittany Hunt (owner and operator of a mobile food vendor). The Planning Commission met on September 3rd and recommended the City Council adopt the proposal. Mayor Weathers added that the proposal would allow mobile food vending on both public and private property, using a common-sense approach to make it work in suitable locations. Although they had hoped to implement this earlier to catch the late spring and summer season, they wanted to put the regulations in place for future use.

Baker noted that one change was made to the ordinance following the Planning Commission's recommendation: all permits would expire on June 30th of each year, aligning with the City's budget cycle. This was added for clarity and administrative efficiency, even though the ordinance already specified permits were good for one year.

During the public hearing, Bob Burr (566 East First) asked whether the Council had considered the impact on the Blackberry Jam event and if food trucks would be allowed to operate during the event. Baker clarified that the Blackberry Jam is a separate event held by the city, and while the ordinance would not prevent mobile food vending elsewhere in the city, vendors would need to be aware that the park is reserved for Blackberry Jam during the last week of July. Vendors could either relocate or apply to be a booth at the jam and pay the regular fee.

No comments from Council.

Mayor Weathers closed the public hearing at 7:35 PM.

Motion for first reading of Ordinance 314 by title only was made by Councilor Murray, seconded by Councilor Harris, and approved unanimously.

Mayor Weathers: YES; Murray: YES; Harris: Yes; Bennett: YES; Stratis: YES

City Administrator Baker performed the first reading of Ordinance 314 by title only.

Motion to schedule a second reading of Ordinance 314 by title only at the October 21, 2025, City Council meeting was made by Councilor Murray, seconded by Councilor Bennett, and approved unanimously.

Mayor Weathers: YES; Murray: YES; Harris: Yes; Bennett: YES; Stratis: YES

Baker noted that after the second reading, if approved, the ordinance would go into effect 30 days later, making it effective around November 21, 2025.

Other Business: None.

Adjourn: The meeting was adjourned at 7:39 PM.

APPROVED:

Maureen M. Weathers, Mayor

ATTEST:

Max Baker, City Recorder



City Administrator's Office
P.O. Box 490 Lowell, OR 97452
Phone: 541-937-2157
Email: admin@lowelloregon.gov

To: Mayor Weathers and City Council
From: Max Baker, City Administrator
Date: Tuesday, October 21, 2025
Re: City Administrator Staff Report

MEMO

Code Enforcement

Updates will be provided.

Staff sent an email requesting a meeting with the Chief of Oakridge PD to discuss options with assisting to enforce vehicle code.

ECWAG Water Treatment Plant Sed Basin Project

This project is still currently on hold, due to the government shutdown.

Land Use and Planning

The public hearing and PC meeting for LU 2025-02 Whipple Estates Subdivision, was canceled due to lack of quorum. The public hearing is rescheduled for November 5th.

Parks

Staff completed installation of the new swing set at Paul Fisher Park.

Staff was informed Monday 11/13/25 that Hall's family will not be able to attend the planned dedication ceremony scheduled for November 1st. I have emailed Parks and Recreation committee to see if rescheduling would be the best option or if we should continue with the planned event.

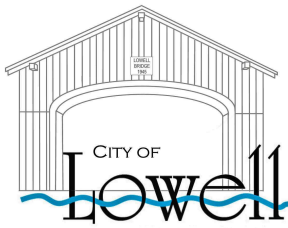
Covered Bridge IGA with Lane County

I submitted to Lane County the quote received from overhead to repair the gate. They stated in an email they had some questions about the quote and are following up with Overhead Door. They also stated that the quote provided by Overhead Door exceeds their contract limits to sole source and they we will need to pursue other quotes, change scope, or request a modified quote. They did not comment about negotiations regarding the IGA.

Update on Sale of Old City Hall

Updates, if there are any, will be provided at the meeting.

Questions from the Council



Public Works Department

P.O. Box 490 Lowell, OR 97452

Phone: 541-937-2157

Email: max.baker@lowelloregon.gov

TO: Mayor Weathers and Council

FROM: Hunter Harris

DATE: October 21st, 2025

SUBJECT: Public Works Report

Streets and Parks

Staff completed installation of the new swing set at Paul fisher park.

Working on preparing the park for installation of new ADA bark chips in the play structure area.

Water Treatment Plant/Distribution

Staff cleaned water plant facility, hauled off rubble pile.

Non detect on all blue green algae samples so far this year.

Staff collected all State required samples for the year and we will be collection samples in October for 2nd round of lead and copper samples.

Staff repaired a service line leak on N Moss St.

Sewer Plant/Collections

General maintenance of the facility.

Staff is currently looking into alternative options to haul off bio solids. Heard's farms notified Staff they will be unable to haul out biosolids this year.

Maggie Osgood Library Director's Report

Peggy O'Kane

For September 2025

1. Book sales/donations
 - a. Donations are piling up. I am considering holding a sale in December to reduce the number of books waiting to be sold.
2. Bricks
 - a. The patio is complete
 - b. The next step is to announce that donations to the library of \$100.00 or more will allow the donor to have a memorial or honor brick.
 - c. We should establish a policy on how to spend/prioritize donations. We will discuss this in the context of the strategic plan.
3. Volunteers
 - a. Carol McKenzie of Fall Creek begins volunteering this week.
4. Collection
 - a. We have over 7500 items in the collection. We could really use more shelf space.
5. Grant Applications
 - a. Oregon Community Foundation to develop a marketing plan and to create a logo. Announcement in early December.
 - b. Oregon Arts Commission to bring artists to Lowell Announcement early January.
 - c. Summer Reading 2026 Announcement December
6. Overdue material
 - a. Staying on top of this has resulted in items being returned.
7. Expanded hours
 - a. People have been coming on Wednesday mornings.
 - b. Chasing chapters our monthly books group would like to stay until 7:30 or 8:00. We could make this work. If one of the leaders had the ability to arm the security system.
8. At the September Library Committee Meeting we discussed non-resident fees. The consensus was the fees did not make sense at this time.
9. We are still down one committee member.
10. Three positions on the Library Committee Expire 12/31/25:

Tony Moreci	Position 1	(term expires 12/31/25)
Anne Wopat	Position 2	(term expires 12/31/25)
VACANT	Position 3	(term expires 12/31/25)

Lane County Sheriff Call Log - September 2025

Date	Time	Incident Type	Call Type	Location
9/16/2025	6:03:20PM	WELFARE	CHECK WELFARE	100 BLK N EVERLY ST
9/19/2025	11:50:37AM	SUSPICIOUS	SUSPICIOUS CONDITIONS	400 BLK E 1ST ST
9/19/2025	12:24:26PM	ALARM	ALARM	400 BLK E 1ST ST
9/20/2025	9:01:13AM	THREAT	HARASSMENT	200 BLK N DAMON ST
9/24/2025	4:54:43AM	ALARM	ALARM	100 BLK N MOSS ST
9/25/2025	6:43:12AM	ASSIST	FOLLOW UP	100 BLK S PIONEER ST
9/27/2025	2:23:29AM	DISTURBANCE	DISPUTE	100 BLK N CANNON ST
9/29/2025	2:27:06PM	ACCIDENT	MOTOR VEHICLE ACCIDENT	NORTH SHORE DRIVE
9/29/2025	8:05:57PM	OTHER	VIOLATION OF RESTRAINING ORDER	100 BLK LOFTUS AVE

Agenda Item Sheet

City of Lowell City Council

Type of item:	Ordinance
---------------	-----------

Item title/recommended action:

Second reading of Ordinance 314
Motion to approve Ordinance No. 314

Justification or background:

Second reading OF Ordinance 314. First reading and public hearing was held at the September 16, 2025 Regular meeting. A motion was made for a second reading by title only.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Ordinance 314

Meeting date:	10/21/2025
---------------	------------

City of Lowell Mobile Food Vendor Ordinance 314

Section 1: Purpose and Intent

The purpose of this ordinance is to allow mobile food vending operations, also known as “food trucks” within the City of Lowell. Further, the ordinance is intended to ensure that these operations comply with city, county, and state laws and regulations to protect public health, safety, and welfare, promote responsible business practices, and ensure the peaceful enjoyment of public spaces.

Section 2: Definitions

- **Mobile Food Vendor:** Any person or business that sells or serves food from a vehicle, cart, trailer, or other mobile unit.
 - **Mobile Food Unit (MFU):** The vehicle or equipment used for mobile food vending.
 - **Public Property:** Includes streets, sidewalks, parks, and other land zoned as Public Lands.
-

Section 3: Permit Requirements

- Applicants must fill out a City of Lowell mobile food vendor permit application form and provide a site plan of the vending location showing the following:
 - a. All existing buildings and their setbacks from the sidewalk or public right of way.
 - b. Driveway(s) and sidewalks(s).
 - c. Areas for adequate parking, not occupying an established business’ private parking, and allow for vehicles to park off the roadway so that hazardous traffic conditions are not created.
- Mobile food vendors must provide written proof that establishes the operator has obtained the required state permits, county health permits, and Fire Marshal clearance.
- Mobile food vendor must show written consent from the property owner if vending site is located on private property.
- A Certificate of Insurance for liability coverage in the amount of at least \$1,000,000, naming the City of Lowell as an additional insured, is required.
- Permits are valid for twelve months, not transferable, must be renewed before expiration, and must be clearly displayed on the MFU.
- Mobile Food Vendor permit fee is \$50 with each application or renewal.

- Permits cover the fiscal year, July 1 through June 30. All permits expire June 30th each year. Fees are not prorated. The City of Lowell reserves the right to approve or deny any permit application.
-

Section 4: Operational Requirements

- Vending hours are limited to 6:00 a.m. – 9:00 p.m. unless otherwise authorized.
 - MFUs may not operate within 100 feet of a brick-and-mortar restaurant without written consent from the restaurant owner.
 - MFUs must maintain a clean area within 20 feet of their unit.
 - MFUs must have self-contained water and sewer. No discharge of any liquids into storm drains or onto ground is allowed. MFUs are prohibited from connecting to public or private water and/or sewer.
 - Proper trash disposal and on-site trash receptacles are required. It shall be the Mobile Food Vendor's responsibility for disposal of trash and general site clean-up each day.
-

Section 5: Location Restrictions

- Mobile food vending is allowed within the following zones: Commercial, Downtown, Industrial, and Public Lands.
 - MFUs and all accessory items may not block motor vehicle access or pedestrian walkways.
 - Pedestrian (walk-up) traffic only is allowed (no drive-through service is allowed).
 - All signage must conform to City of Lowell sign code requirements of LRC 9.530.
-

Section 6: Health and Safety Regulations

- Compliance with all **local and state health codes** is mandatory.
 - Compliance with all Fire safety measures (e.g., fire extinguishers, propane regulations) is mandatory.
-

Section 7: Noise and Nuisance Control

- No use of amplified sound or generators exceeding 65 dB at 50 feet.

- Vendors must minimize odor, smoke, and other nuisances.
 - Lighting must be oriented and/or shielded to prevent glare on abutting properties.
-

Section 8: Enforcement and Penalties

- Failure of any Mobile Food Vendor to comply with any of the above listed regulations may have their MFU permit revoked or suspended by the City Administrator or designee at any time after notification to the Mobile Food Vendor.
 - Violations may result in fines or suspension/revocation of permit.
 - Repeated violations (three or more within a permit period) may result in a ban for one year.
-

Section 9: Appeals Process

- Vendors may appeal permit denials or enforcement actions to City Council within 15 days from date of notice.
-

Section 10: Severability

If any part of this ordinance is found to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
---------------	------------

Item title/recommended action:

Resolution 862, "A Resolution Transferring Funds".
Motion to approve Resolution 862

Justification or background:

Resolution 862 transfers \$2,500.00 from the General Fund to the BBJ Fund. This transfer was identified in FY 2025-2026 budget.

Budget impact:

\$2,500.00 from General fund to Blackberry Jam Fund

Department or Council sponsor:

Administration

Attachments:

Resolution 862

Meeting date:	10/21/2025
---------------	------------

**CITY OF LOWELL, OREGON
RESOLUTION 862**

RESOLUTION TRANSFERRING FUNDS

WHEREAS, the FY 2025-2026 budget for the City of Lowell identified a transfer of resources between funds, and

WHEREAS, resources are currently available in the fund(s) from which they are to be transferred

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

From	To	Amount
General Fund	Blackberry Jam Fund	\$2,500.00

Adopted by the City Council of the City of Lowell, this 21st day of October, 2025.

Yea: _____

Nay: _____

Approved: _____
Maureen Weathers, Mayor

Attest: _____
Max Baker, City Administrator

Agenda Item Sheet

City of Lowell City Council

Type of item:	Appointments
---------------	--------------

Item title/recommended action:

Motion to appoint Kristin Murray to position #3 on the Library Committee. A term expiring 12/31/2025.

Justification or background:

Position 3 was vacated in March of 2025. Appointment of Kristin Murray will fill all positions on the Library Committee.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Library Volunteer Application for Kristin Murray

Meeting date:	10/21/2025
---------------	------------



VOLUNTEER APPLICATION

BOARDS, COMMISSIONS, AND COMMITTEES

Contact Information	
Name:	Kristin Murray
Street Address:	[REDACTED]
Mailing Address:	
City/State/Zip Code:	Lowell, OR 97452
Home Phone:	[REDACTED]
Work Phone:	
E-Mail Address:	[REDACTED]

Background	
Years of Residence in Lowell:	11
Place of Employment:	
Occupation:	
Educational Background:	BA in english from the University of Oregon
Prior Civic Activities:	I've been a volunteer for the library for several years.

Boards, Commissions, or Committees of Interest

Please check all of the following Boards, Commissions, or Committees that interest you:

- ☐ **City Council**
- ☐ **Budget Committee**
- ☐ **Planning Commission**
- ☐ **Parks and Recreation Committee**
- ☐ **Economic Development Committee**
- ☒ **Library (choose one) ~~Committee~~ / Volunteer**
- ☐ **Blackberry Jam Festival (choose one) Committee / Volunteer**
- ☐ **Other short-term task groups _____**

I would like to apply to join the library committee; I have years of experience as a volunteer here in Lowell, and prior work experience in two different academic libraries.

I am passionate about this library and its success. I spend a lot of time in the library and I get to see firsthand how much people enjoy their time there, and how necessary a free, safe, and flexible space is for building a more connected community. I want to do what I can to help maintain and grow the library and that community.

Kristin Murray

Kristin Murray

10/08/25

Agenda Item Sheet

City of Lowell City Council

Type of item:	Appointments
---------------	--------------

Item title/recommended action:

Motion to appoint William Priser to position #3 on the Planning Commission Committee. A term expiring 12/31/2025.

Justification or background:

Position 3 was vacated in December of 2024. Appointment of William Priser will fill all positions on the Planning Commission Committee.

Budget impact:

N/A

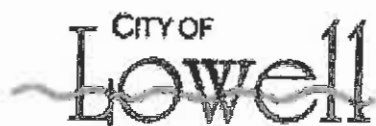
Department or Council sponsor:

Administration

Attachments:

Library Volunteer Application for William Priser

Meeting date:	10/21/2025
---------------	------------



VOLUNTEER APPLICATION

BOARDS, COMMISSIONS, AND COMMITTEES

Contact Information	
Name:	William Priser
Street Address:	[REDACTED]
Mailing Address:	[REDACTED]
City/State/Zip Code:	[REDACTED]
Home Phone:	[REDACTED]
Work Phone:	[REDACTED]
E-Mail Address:	william.priser@gmail.com

Background	
Years of Residence In Lowell:	24
Place of Employment:	Lowell Fire District
Occupation:	Lieutenant
Educational Background:	Highschool Some college EMT-A/I Licensing program
Prior Civic Activities:	Lowell Fire District - volunteer & career current Eugene Police - career Lowell Parks & Rec - current volunteer Lowell Planning commission - volunteer

Boards, Commissions, or Committees of Interest

Please check all of the following Boards, Commissions, or Committees that interest you:

- ☐ City Council
- ☐ Budget Committee
- ☒ Planning Commission
- ☐ Parks and Recreation Committee
- ☐ Economic Development Committee
- ☐ Library (choose one) Committee / Volunteer
- ☐ Blackberry Jam Festival (choose one) Committee / Volunteer
- ☐ Other short-term task groups _____

RECEIVED
OCT 1 2025
BY: [Signature]

Special Skills or Qualifications

Summarize any special training, skills or experience you may have pertinent to the Board, Commission, or Committee to which you are applying.

Minimal experience as a previous commissioner on this commission.

Motivation

Discuss your motivation for serving on this Board, Commission, or Committee.

Serve the community of Lowell
Gain experience in city administrative functions.

Special Notice

Please be advised that members of the City Council and Planning Commission are required to file an annual **Statement of Economic Interest** with the State of Oregon.

Agreement and Signature

By submitting this application, I affirm that the facts set forth in it are true and complete. I understand that if I am accepted as a volunteer, any false statements, omissions, or other misrepresentations made by me on this application may result in my immediate dismissal.

Name (printed)	William Priser
Signature	
Date	10/16/25

Our Policy

It is the policy of the City of Lowell to provide equal opportunities without regard to race, color, religion, national origin, gender, sexual preference, age, or disability. The City of Lowell accepts applications from potential volunteers throughout the year and will hold applications until vacancies exist on specific boards, commissions, or committees. Thank you for completing this application form and for your interest in volunteering with us.

Applications may be submitted by mail, in person, or email to:

City of Lowell
P.O. Box 490
70 N Pioneer St
Lowell, OR 97452
jcaudle@ci.lowell.or.us

City Council Goals

Fiscal Year 2025-2026

The City Council and administrative staff worked together to identify goals and strategies for 2025-26 that will build on the work and success of previous years, while also addressing new challenges and shifting community needs. The City will begin work on these goals in addition to maintaining high-quality core City services and completing prior goals and work plans that are still in progress.

1 Organizational Excellence

Foster a transparent, nimble organization of employees challenged to provide high quality, responsive, and innovative services efficiently and effectively

~~1.1 Hire A Permanent City Administrator~~

1.2 Hire a Volunteer Outreach Coordinator – Future Work Session Topic

- 1.2.1 Identify scope of position
- 1.2.2 Establish selection committee and elect committee chair

2 Fiscal Responsibility

Provide accurate, dependable financial records and promote effective and efficient use of resources by employing sound budgeting practices, prioritizing spending and managing program activities

2.1 Sell Former City Hall – In Progress

- 2.1.1 Contract with Broker/ Agent - **Completed**
- 2.1.2 Create decision criteria and evaluate offers
- 2.1.3 Facilitate sale of property

2.2 Create/ Update Surplus Property Inventory - Future Work Session Topic

- 2.2.1 Identify all surplus real property owned by the City of Lowell - **Completed**
- 2.2.2 Evaluate surplus property and prioritize properties to sell
- 2.2.3 Create a plan of action for surplus property

2.3 Seek Funding Opportunities – On-Going

- 2.3.1 Seek grant opportunities for Code Enforcement, Caboose Maintenance and Pioneer and Main Street Safety Improvements
- 2.3.2 Greenbelt Funding Opportunities

2.4 Equipment for In-House Operations – In Progress Early Stages

- 2.4.1 Identify needs for equipment where contract services are currently required
- 2.4.2 Identify funding sources and create an implementation plan
- 2.4.3 Share and collaborate (ORWAN) – **Active Member**
- 2.4.4 Sourcing of needed equipment

2.5 Maintain Ending Balances and Reserves – Completed for 24/25 awaiting Audit completion

- 2.5.1 Budget appropriate reserves in accordance with finance policy and needed fund balance requirements - **Completed**
- 2.5.2 Track ending and reserve balances – **On-Going**

3 Dependable Infrastructure

Provide safe, clean, well maintained and dependable infrastructure

3.1 Pioneer/ East Main Street Safety Improvements – Started, Met with LCOG's New Safe Routes to School Coordinator. Funding Opportunity Opens January 2026

- 3.1.1 Collaborate with Lane County
- 3.1.2 Seek Funding
- 3.1.3 Implementation/ Generate Improvements

3.2 Master Plan Updates – Not Started

- 3.2.1 Create a detailed inventory of Master Plan documents and update history
- 3.2.2 Generate a specific update process for each plan

3.3 Update plans and adopt by Council

City Council Goals

Fiscal Year 2025-2026

3 Dependable Infrastructure (*continued*)

3.4 SDC Updates – In Progress, Civil West Current Working on Updates

- 3.4.1 Develop scope of services
- 3.4.2 Review SDC fees during the final development stage of each master plan
- 3.4.3 Adopt updated SDC fees and implement after each master plan update

3.5 Rate Study – Working with RCAC to complete beginning in late Fall

- 3.5.1 Receive scope from SDC Study
- 3.5.2 Complete the rate study after adoption of the master plan and SDC updates
- 3.5.3 Adopt fees as necessary by resolution

4 Sustainable Development

Development that meets current needs without compromising future needs while balancing economic, social and environmental considerations

4.1 Buildable Land Inventory – Not Started

- 4.1.1 Identify buildable land inventory
- 4.1.2 Create an outreach program to bridge between development opportunities and buildable land
- 4.1.3 Investigate options to collaborate with developers to encourage new businesses and economic opportunities

4.2 Land Use Code Updates – In Progress and on-going

- 4.2.1 Identify necessary code updates
- 4.2.2 Collaborate with Lane Council of Governments to outline update requirements
- 4.2.3 Community Input

5 Exceptional Quality of Life

Provide a safe and healthy, welcoming atmosphere, including recreational opportunities

5.1 Code Enforcement – Completed and on-going

- 5.1.1 Establish an effective enforcement process
- 5.1.2 Follow up with non-compliance
- 5.1.3 Assign code enforcement tasks and begin process
- 5.1.4 Review progress and update City Council

5.2 Caboose Repairs – In Progress

- 5.2.1 Identify repair needs – **Needs Identified**
- 5.2.2 Approach funding sources – **In Progress**
- 5.2.3 Execute repairs

5.3 Permanent Christmas Trees – Annual Tree Event discussed at Parks and Rec Meetings

- 5.3.1 Assign task to Parks Committee
 - 5.3.1.1 Determine options/ interest
 - 5.3.1.2 Parks Committee makes a recommendation to City Council