

CITY OF LOWELL
GENERAL FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
FUND BALANCE	95,231	94,227	63,738	123,608	147,607	147,607	-
REVENUES	242,332	274,593	248,859	247,186	311,860	311,860	-
INTERFUND TRANSFERS	-	-	10,421	10,421	-	-	-
TOTAL RESOURCES	337,563	368,820	323,017	381,215	459,467	459,467	-
REQUIREMENTS							
PERSONNEL SERVICES	98,616	111,534	100,655	89,514	100,097	100,097	-
MATERIALS AND SERVICES	130,193	119,251	151,703	131,153	165,360	165,360	-
DEBT SERVICE	3,428	3,428	3,428	3,428	12,895	12,895	-
CAPITAL OUTLAY	-	-	26,000	8,513	97,955	97,955	-
INTERFUND TRANSFERS	11,100	11,000	1,000	1,000	2,000	2,000	-
CONTINGENCY	-	-	31,232	-	72,660	72,660	-
RESERVED FOR FUTURE EXPENDITURE	-	-	9,000	-	8,500	8,500	-
TOTAL REQUIREMENTS	243,337	245,212	323,017	233,608	459,467	459,467	-

CITY OF LOWELL
GENERAL FUND SUMMARY, BY DIVISION
JULY 1, 2017 - JUNE 30, 2018

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	95,231	94,227	63,738	123,608	147,607	147,607	-
REVENUES	242,332	274,593	248,859	247,186	311,860	311,860	-
INTERFUND TRANSFERS	-	-	10,421	10,421	-	-	-
TOTAL RESOURCES	337,563	368,820	323,017	381,215	459,467	459,467	-
REQUIREMENTS							
ADMINISTRATION	171,768	172,080	108,559	98,421	152,993	152,993	-
PARKS AND RECREATION	6,968	7,336	56,956	42,551	88,944	88,944	-
POLICE	24,187	30,380	26,400	25,200	27,720	27,720	-
COMMUNITY DEVELOPMENT	16,380	15,587	39,890	30,395	37,685	37,685	-
LIBRARY	1,637	2,278	5,352	5,055	7,915	7,915	-
CODE ENFORCEMENT	111	106	11,246	10,475	13,230	13,230	-
TOURISM	7,310	846	16,500	3,740	21,850	21,850	-
MUNICIPAL COURT	448	2,171	13,455	13,342	13,075	13,075	-
NON-DEPARTMENTAL	14,528	14,428	44,660	4,428	96,055	96,055	-
TOTAL REQUIREMENTS	243,337	245,212	323,017	233,608	459,467	459,467	-

CITY OF LOWELL
GENERAL FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
010-000-3000 FUND BALANCE							
010-000-3100 BEGINNING BALANCE	95,231	94,227	63,738	123,608	147,607	147,607	
SUBTOTAL FUND BALANCE	95,231	94,227	63,738	123,608	147,607	147,607	-
010-025-4000 REVENUES							
010-025-4012 PROPERTY TAXES - CURRENT	122,928	128,375	129,781	130,040	133,941	133,941	
010-025-4014 PROPERTY TAXES - PRIOR	3,611	2,730	3,500	2,077	2,140	2,140	
010-025-4052 INTEREST EARNED	1,108	3,641	250	507	522	522	
010-025-4132 STATE REVENUE SHARING	8,345	6,497	8,662	8,934	9,202	9,202	
010-025-4134 CIGARETTE TAX	1,421	1,180	1,272	1,417	1,200	1,200	
010-025-4136 LIQUOR TAX	13,891	15,366	14,964	16,148	16,055	16,055	
010-025-4152 TOURISM GRANT/ROOM TAX	7,250	7,729	7,700	8,484	8,739	8,739	
010-025-4154 LIBRARY SUMMER READING	1,000	1,400	1,000	1,000	1,000	1,000	
010-025-4225 LOAN PROCEEDS	-	-	-	-	50,000	50,000	
010-025-4310 CABLE FRANCHISE FEES	1,540	1,866	1,400	1,492	1,400	1,400	
010-025-4312 ELECTRIC FRANCHISE FEES	40,241	40,324	42,831	43,590	44,026	44,026	
010-025-4314 GARBAGE FRANCHISE FEES	-	3,000	600	600	600	600	
010-025-4316 TELECOM FRANCHISE FEES	3,314	2,743	3,000	2,808	2,500	2,500	
010-025-4352 LAND USE/DEVELOPMENT FEES	580	176	200	5,140	4,000	4,000	
010-025-4354 PERMITS AND VARIANCES	418	-	100	80	100	100	
010-025-4356 BUILDING PERMIT FEES	15,089	10,589	18,410	10,215	18,410	18,410	
010-025-4358 ELECTRICAL PERMIT FEES	2,447	2,166	2,324	3,823	4,482	4,482	
010-025-4360 DOG LICENSE	-	951	300	539	300	300	
010-025-4415 LIBRARY REVENUE	485	625	500	557	1,000	1,000	
010-025-4417 LIENS SEARCHES	370	300	200	493	400	400	
010-025-4419 ELECTION FILING FEES	100	-	100	100	-	-	
010-025-4421 SDC/CET ADMIN FEE	795	253	1,000	732	1,000	1,000	
010-025-4511 PARK REIMBURSEMENT SDC	129	52	364	52	343	343	
010-025-4625 MUNICIPAL COURT REVENUE	2,006	3,042	2,400	3,040	3,000	3,000	
010-025-4752 REIMBURSEMENT REVENUE	940	7,139	5,000	229	5,000	5,000	
010-025-4820 BBJ FUND PAYMENT	500	500	500	500	500	500	
010-025-4824 DONATIONS	10,000	-	-	-	-	-	
010-025-4852 MISCELLANEOUS	3,823	33,950	2,500	4,589	2,000	2,000	

CITY OF LOWELL
GENERAL FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
SUBTOTAL REVENUES	242,332	274,593	248,859	247,186	311,860	311,860	-
010-025-4900 INTERFUND TRANSFERS							
010-025-4916 TRANSFER FROM PERSONNEL LIABILITIES FUND	-	-	10,421	10,421	-	-	-
SUBTOTAL INTERFUND TRANSFERS	-	-	10,421	10,421	-	-	-
TOTAL - GENERAL FUND	337,563	368,820	323,017	381,215	459,467	459,467	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
010-100-0000 ADMINISTRATION							
010-100-5000 PERSONNEL SERVICES							
010-100-5010 CITY ADMINISTRATOR	34,745	33,506	10,709	11,652	11,243	11,243	
010-100-5012 PUBLIC WORKS DIRECTOR	3,704	5,861	2,975	3,099	3,124	3,124	
010-100-5014 CITY CLERK	5,873	7,810	4,150	4,717	4,772	4,772	
101-100-5052 UTILITY WORKER 1	-	2,871	1,558	1,648	1,636	1,636	
101-100-5054 UTILITY WORKER 2	4,530	4,457	1,718	1,807	1,804	1,804	
010-100-5058 MAINTENANCE WORKER 1	6,097	6,696	766	836	804	804	
010-100-5220 OVERTIME	-	-	847	709	1,028	1,028	
010-100-5315 SOCIAL SECURITY/MEDICARE	5,506	5,313	2,307	2,151	2,042	2,042	
010-100-5320 WORKERS COMPENSATION	122	171	1,185	1,605	861	861	
010-100-5350 UNEMPLOYMENT INSURANCE	78	-	2,148	-	2,148	2,148	
010-100-5410 HEALTH INSURANCE	17,650	26,583	6,159	4,864	6,031	6,031.18	
010-100-5450 RETIREMENT	11,494	7,291	2,576	2,427	2,280	2,280	
010-100-5050 FINANCE CLERK	8,801	10,898	4,742	-	-	-	
010-100-5056 UTILITY WORKER 2-1	16	75	-	-	-	-	-
010-100-5910 WAGE ADJUSTMENT	-	-	-	-	-	-	-
SUBTOTAL PERSONNEL SERVICES	98,616	111,534	41,841	35,515	37,773	37,773	-
FULL-TIME EQUIVALENTS	1.24	1.39	0.54	0.43	0.43	0.43	
010-100-6000 MATERIALS AND SERVICES							
010-100-6010 AUDITING	7,144	7,138	3,190	3,935	3,900	3,900	
010-100-6012 LEGAL SERVICES	10,857	2,592	3,000	4,360	5,000	5,000	
010-100-6014 FINANCIAL SERVICES	-	-	1,376	3,796	3,408	3,408	
010-100-6022 IT SERVICES	-	-	5,472	5,472	5,674	5,674	
010-100-6024 COPIER CONTRACT	3,878	3,750	4,500	4,534	1,920	1,920	
010-100-6028 OTHER CONTRACT SERVICES	-	-	2,000	2,000	2,000	2,000	
010-100-6110 INSURANCE AND BONDS	16,259	16,245	7,668	7,787	6,413	6,413	
010-100-6120 PUBLICATIONS, PRINTING, AND DUES	918	766	3,700	2,945	4,000	4,000	
010-100-6122 NEWSLETTER EXPENDITURE	1,091	1,119	1,350	916	1,350	1,350	
010-100-6126 POSTAGE	-	60	1,000	576	600	600	
010-100-6128 PUBLIC NOTICES	385	315	400	459	500	500	

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

010-100-6130	OFFICE SUPPLIES	-	2,793	500	941	950	950	
010-100-6134	GENERAL SUPPLIES	-	-	2,000	1,269	1,500	1,500	
010-100-6138	BANK SERVICE CHARGES	2,967	1,748	1,750	924	1,000	1,000	
010-100-6140	TRAVEL AND TRAINING	219	640	1,500	750	1,500	1,500	
010-100-6190	MISCELLANEOUS	1,688	1,491	500	675	500	500	
010-100-6220	BUILDING REPAIR AND MAINTENANCE	1,964	1,351	2,000	215	1,000	1,000	
010-100-6234	NON-CAPITALIZED ASSETS	-	-	500	3,696	2,000	2,000	
010-100-6420	WATER SERVICES	-	-	750	275	300	300	
010-100-6425	SEWER SERVICES	-	-	525	484	550	550	
010-100-6430	ELECTRICITY SERVICES	1,939	2,293	2,063	2,073	2,200	2,200	
010-100-6435	INTERNET SERVICES	-	-	375	679	900	900	
010-100-6440	TELEPHONE SERVICES	2,801	2,926	3,000	3,175	2,400	2,400	
010-100-6445	REFUSE SERVICES	-	-	-	59	100	100	
010-100-6510	COUNCIL EXPENDITURE	851	5,240	2,000	1,632	2,000	2,000	
010-100-6512	STATE ETHICS COMMISSION	516	317	600	617	600	600	
010-100-6792	REIMBURSABLE EXPENDITURE	611	1,724	5,000	150	5,000	5,000	
010-100-6032	LCOG	-	1,000	-	-	-	-	-
010-100-6090	COMPUTER SERV/WARR/CONTRACTS	13,533	4,580	-	-	-	-	-
010-100-6130	OFFICE SUPPLIES/EQUIPMENT	2,822	-	-	-	-	-	-
010-100-6514	LEAGUE OF OREGON CITIES (LOC)	849	817	-	-	-	-	-
010-100-6906	WATER/SEWER EXPENSE CITY HALL	913	1,032	-	-	-	-	-
010-100-6920	POSTAGE	949	609	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES		73,153	60,547	56,719	54,393	57,265	57,265	-
010-100-8000	CAPITAL OUTLAY							
010-100-8012	CAPITAL OUTLAY - BUILDINGS AND FACILITIES	-	-	10,000	1,458	50,000	50,000	
010-100-8018	CAPITAL OUTLAY - SOFTWARE	-	-	-	7,055	7,955	7,955	
SUBTOTAL CAPITAL OUTLAY		-	-	10,000	8,513	57,955	57,955	-
TOTAL - ADMINISTRATION		171,768	172,080	108,559	98,421	152,993	152,993	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
010-120-0000 PARKS AND RECREATION							
010-120-5000 PERSONNEL SERVICES							
010-120-5010 CITY ADMINISTRATOR	-	-	3,570	3,607	3,748	3,748	
010-120-5050 PUBLIC WORKS DIRECTOR	-	-	2,975	3,114	3,124	3,124	
010-120-5052 UTILITY WORKER 1	-	-	1,558	1,637	1,636	1,636	
010-120-5054 UTILITY WORKER 2	-	-	1,718	1,829	1,804	1,804	
010-120-5058 MAINTENANCE WORKER 1	-	-	6,891	6,468	7,236	7,236	
010-120-5220 OVERTIME	-	-	808	737	849	849	
010-120-5315 SOCIAL SECURITY	-	-	1,465	1,219	1,539	1,539	
010-120-5320 WORKERS COMPENSATION	-	-	399	1,754	1,428	1,428	
010-120-5350 UNEMPLOYMENT INSURANCE	-	-	1,406	-	1,558	1,558	
010-120-5410 HEALTH INSURANCE	-	-	2,597	1,988	2,705	2,705	
010-120-5450 RETIREMENT	-	-	1,636	1,530	1,718	1,718	
010-120-5910 WAGE ADJUSTMENT	-	-	-	-	-	-	
SUBTOTAL PERSONNEL SERVICES	-	-	25,025	23,881	27,344	27,344	-
FULL-TIME EQUIVALENTS	0.33	0.42	0.48	0.48	0.48	0.48	
010-120-6000 MATERIALS AND SERVICES							
010-120-6028 OTHER CONTRACT SERVICES	-	-	2,500	6,109	5,000	5,000	
010-120-6134 GENERAL SUPPLIES	-	-	1,000	888	1,000	1,000	
010-120-6190 MISCELLANEOUS	-	-	250	250	250	250	
010-120-6220 BUILDING REPAIR AND MAINTENANCE	-	-	1,000	65	1,000	1,000	
010-120-6224 EQUIPMENT REPAIR AND MAINTENANCE	-	-	1,000	159	1,000	1,000	
010-120-6230 OTHER REPAIR AND MAINTENANCE	-	-	1,600	2,881	3,000	3,000	
010-120-6234 NON-CAPITALIZED ASSETS	-	-	2,200	4,637	2,000	2,000	
010-120-6239 MAINTENANCE - NELSON LAND DONATION	-	-	500	500	500	500	
010-120-6420 WATER SERVICES	-	-	1,080	663	5,000	5,000	
010-120-6425 SEWER SERVICES	-	-	1,301	1,285	1,300	1,300	
010-120-6430 ELECTRICITY SERVICES	-	-	2,500	488	750	750	
010-120-6445 REFUSE SERVICES	-	-	-	172	200	200	
010-120-6610 GAS AND OIL	-	-	1,000	572	600	600	
010-120-6906 WATER/SEWER EXPENSE PARKS	1,715	2,019	-	-	-	-	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

010-120-6915	MAINTENANCE & SUPPLIES	5,253	5,317	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES		6,968	7,336	15,931	18,670	21,600	21,600	-
010-120-8000	CAPITAL OUTLAY							
010-120-8020	CAPITAL OUTLAY - PARKS IMPROVEMENTS	-	-	16,000	-	40,000	40,000	-
SUBTOTAL CAPITAL OUTLAY		-	-	16,000	-	40,000	40,000	-
TOTAL - PARKS AND RECREATION		6,968	7,336	56,956	42,551	88,944	88,944	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
010-130-0000 POLICE							
010-130-6000 MATERIALS AND SERVICES							
010-130-6018 POLICE SERVICES	24,187	-	26,400	25,200	27,720	27,720	
010-130-6912 CONTRACTED SERVICES/POLICE	-	30,380	-	-	-	-	
SUBTOTAL MATERIALS AND SERVICES	24,187	30,380	26,400	25,200	27,720	27,720	-
TOTAL - POLICE	24,187	30,380	26,400	25,200	27,720	27,720	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
010-140-0000 COMMUNITY DEVELOPMENT							
010-140-5000 PERSONNEL SERVICES							
010-140-5010 CITY ADMINISTRATOR	-	-	7,139	7,214	7,495	7,495	
010-140-5014 CITY CLERK	-	-	2,075	2,393	2,386	2,386	
010-140-5050 PUBLIC WORKS DIRECTOR	-	-	-	-	-	-	
010-140-5220 OVERTIME	-	-	78	17	89	89	
010-140-5315 SOCIAL SECURITY	-	-	777	680	834	834	
010-140-5320 WORKERS COMPENSATION	-	-	714	6	69	69	
010-140-5350 UNEMPLOYMENT INSURANCE	-	-	601	-	877	877	
010-140-5410 HEALTH INSURANCE	-	-	6,159	1,598	2,146	2,146	
010-140-5450 RETIREMENT	-	-	868	852	931	931	
SUBTOTAL PERSONNEL SERVICES	-	-	18,412	12,760	14,828	14,828	-
FULL-TIME EQUIVALENTS	-	-	0.15	0.15	0.15	0.15	
010-140-6000 MATERIALS AND SERVICES							
010-140-6028 OTHER CONTRACT SERVICES	-	-	500	-	500	500	
010-140-6120 PUBLICATIONS, PRINTING, AND DUES	-	-	100	-	100	100	
010-140-6126 POSTAGE	-	-	250	-	250	250	
010-140-6140 TRAVEL & TRAINING	-	-	100	-	100	100	
010-140-6190 MISCELLANEOUS	-	-	250	-	250	250	
010-140-6522 LAND USE/DEVELOPMENT COSTS	2,304	2,727	3,500	3,897	4,000	4,000	
010-140-6524 BUILDING PERMIT EXPENSES	12,755	10,721	14,882	10,845	14,173	14,173	
010-140-6525 ELECTRICAL PERMIT COSTS	1,322	2,139	1,896	2,892	3,483	3,483	
SUBTOTAL MATERIALS AND SERVICES	16,380	15,587	21,478	17,635	22,856	22,856	-
TOTAL - COMMUNITY DEVELOPMENT	16,380	15,587	39,890	30,395	37,685	37,685	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
010-150-0000 LIBRARY							
010-150-5000 PERSONNEL SERVICES							
010-150-5320 WORKERS COMPENSATION	-	-	42	27	45	45	
SUBTOTAL PERSONNEL SERVICES	-	-	42	27	45	45	-
FULL-TIME EQUIVALENTS	-	-	-	-	-	-	-
010-150-6000 MATERIALS AND SERVICES							
010-150-6022 IT SERVICES	-	-	272	411	329	329	
010-150-6134 GENERAL SUPPLIES	-	-	2,000	919	1,250	1,250	
010-150-6190 MISCELLANEOUS	-	-	100	87	100	100	
010-150-6220 BUILDING REPAIR AND MAINTENANCE	-	-	200	7	200	200	
010-150-6234 NON-CAPITALIZED ASSETS	-	-	-	385	2,500	2,500	
010-150-6420 WATER SERVICES	-	-	250	98	150	150	
010-150-6425 SEWER SERVICES	-	-	175	173	200	200	
010-150-6430 ELECTRICITY SERVICES	-	-	688	716	800	800	
010-150-6435 INTERNET SERVICES	-	-	625	735	1,000	1,000	
010-150-6445 REFUSE SERVICES	-	-	-	65	90	90	
010-150-6530 SUMMER READING PROGRAM	-	-	1,000	1,431	1,250	1,250	
010-150-6910 LIBRARY OPERATION EXPENSES	1,340	1,150	-	-	-	-	
010-150-6911 LIBRARY - SUMMER READING PROGRAM	297	1,128	-	-	-	-	
SUBTOTAL MATERIALS AND SERVICES	1,637	2,278	5,310	5,028	7,869	7,869	-
TOTAL - LIBRARY	1,637	2,278	5,352	5,055	7,915	7,915	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
010-160-0000 CODE ENFORCEMENT							
010-160-5000 PERSONNEL SERVICES							
010-160-5010 CITY ADMINISTRATOR	-	-	3,570	3,607	3,748	3,748	
010-160-5050 PUBLIC WORKS DIRECTOR	-	-	2,975	3,114	3,124	3,124	
010-160-5220 OVERTIME	-	-	112	248	117	117	
010-160-5315 SOCIAL SECURITY	-	-	557	493	585	585	
010-160-5320 WORKERS COMPENSATION	-	-	281	4	342	342	
010-160-5350 UNEMPLOYMENT INSURANCE	-	-	433	-	610	610	
010-160-5410 HEALTH INSURANCE	-	-	1,297	992	1,352	1,352	
010-160-5450 RETIREMENT	-	-	622	617	653	653	
SUBTOTAL PERSONNEL SERVICES	-	-	9,846	9,075	10,530	10,530	-
FULL-TIME EQUIVALENTS	-	-	0.10	0.10	0.10	0.10	
010-160-6000 MATERIALS AND SERVICES							
010-160-6028 OTHER CONTRACT SERVICES	-	-	1,200	1,200	2,500	2,500	
010-160-6134 GENERAL SUPPLIES	-	-	100	100	100	100	
010-160-6190 MISCELLANEOUS	-	-	100	100	100	100	
010-160-6540 DOG/CAT CONTROL	111	106	-	-	-	-	
SUBTOTAL MATERIALS AND SERVICES	111	106	1,400	1,400	2,700	2,700	-
TOTAL - CODE ENFORCEMENT	111	106	11,246	10,475	13,230	13,230	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2015-16	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
010-170-0000 TOURISM							
010-170-6000 MATERIALS AND SERVICES							
010-170-6124 MARKETING	120	120	3,000	400	2,000	2,000	
010-170-6028 OTHER CONTRACT SERVICES	-	-	10,500	-	9,000	9,000	
010-170-6126 POSTAGE	-	-	250	-	100	100	
010-170-6226 COVERED BRIDGE EXPENSE	659	686	2,500	1,940	2,500	2,500	
010-170-6227 COMMUNITY GRANT PROGRAM	-	-	-	1,150	3,000	3,000	
010-170-6228 MATCHING GRANT FUNDS	-	-	-	-	5,000	5,000	
010-170-6190 MISCELLANEOUS	-	-	250	250	250	250	
010-170-6550 TOURISM FUNDED PROJECTS	6,531	40	-	-	-	-	
SUBTOTAL MATERIALS AND SERVICES	7,310	846	16,500	3,740	21,850	21,850	-
TOTAL - TOURISM	7,310	846	16,500	3,740	21,850	21,850	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
010-180-0000 MUNICIPAL COURT							
010-180-5000 PERSONNEL SERVICES							
010-180-5010 CITY ADMINISTRATOR	-	-	-	3,607	3,748	3,748	
010-180-5014 CITY CLERK	-	-	2,075	2,393	2,386	2,386	
010-180-5220 OVERTIME	-	-	78	17	89	89	
010-180-5315 SOCIAL SECURITY	-	-	479	425	521	521	
010-180-5320 WORKERS COMPENSATION	-	-	255	4	43	43	
010-180-5350 UNEMPLOYMENT INSURANCE	-	-	475	-	544	544	
010-180-5410 HEALTH INSURANCE	-	-	1,594	1,275	1,663	1,663	
010-180-5450 RETIREMENT	-	-	534	533	581	581	
SUBTOTAL PERSONNEL SERVICES	-	-	5,490	8,255	9,575	9,575	-
FULL-TIME EQUIVALENTS	-	-	0.10	0.10	0.10	0.10	
010-180-6000 MATERIALS AND SERVICES							
010-180-6020 JUDGE CONTRACT	-	-	900	992	1,125	1,125	
010-180-6021 BAILIFF CONTRACT	-	-	-	-	500	500	
010-180-6028 OTHER CONTRACT SERVICES	-	-	5,660	3,825	1,000	1,000	
010-180-6120 PUBLICATIONS, PRINTING, AND DUES	-	-	50	-	-	-	
010-180-6126 POSTAGE	-	-	25	-	100	100	
010-180-6190 MISCELLANEOUS	-	-	250	-	100	100	
010-180-6560 STATE ASSESSMENTS	-	90	1,080	270	675	675	
010-180-6913 MUNICIPAL COURT EXPENSE	448	2,081	-	-	-	-	
SUBTOTAL MATERIALS AND SERVICES	448	2,171	7,965	5,087	3,500	3,500	-
TOTAL - MUNICIPAL COURT	448	2,171	13,455	13,342	13,075	13,075	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
010-800-0000 NONDEPARTMENTAL							
010-800-7000 DEBT SERVICE							
010-800-7121 SDC FUND LOAN PRINCIPLE	2,956	2,956	2,956	3,030	12,895	12,895	
010-800-7121 SDC FUND LOAN INTEREST	472	472	472	398	-	-	
SUBTOTAL DEBT SERVICE	3,428	3,428	3,428	3,428	12,895	12,895	-
010-800-9000 INTERFUND TRANSFERS							
010-800-9050 TRANSFER TO EQUIPMENT FUND	1,000	1,000	1,000	1,000	2,000	2,000	
010-800-9030 TRANSFER TO WATER FUND	4,050	-	-	-	-	-	
010-800-9040 TRANSFER TO SEWER FUND	4,050	8,000	-	-	-	-	
010-800-9016 TRANSFER TO PERSONNEL LIABILITIES FUND	2,000	2,000	-	-	-	-	
SUBTOTAL INTERFUND TRANSFERS	11,100	11,000	1,000	1,000	2,000	2,000	-
010-800-9990 CONTINGENCY							
010-800-9990 OPERATING CONTINGENCY	-	-	31,232	-	72,660	72,660	
SUBTOTAL CONTINGENCY	-	-	31,232	-	72,660	72,660	-
010-800-9995 RESERVED FOR FUTURE EXPENDITURE							
010-800-9995 RESERVE FOR FUTURE USE - PARKS	-	-	9,000	-	8,500	8,500	
010-800-9808 ROLLING ROCK IRRIGATION RESERVE	-	-	-	-	-	-	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	-	-	9,000	-	8,500	8,500	-
TOTAL - NONDEPARTMENTAL	14,528	14,428	44,660	4,428	96,055	96,055	-
TOTAL REQUIREMENTS - GENERAL FUND	243,337	245,212	323,017	233,608	459,467	459,467	-

CITY OF LOWELL
STREET FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	80,898	106,343	117,911	123,465	126,170	126,170	-
REVENUES	60,962	63,222	61,688	69,525	66,651	66,651	-
INTERFUND TRANSFERS	-	-	3,126	3,126	-	-	-
TOTAL RESOURCES	141,860	169,565	182,725	196,116	192,821	192,821	-
REQUIREMENTS							
PERSONNEL SERVICES	12,540	18,171	40,603	37,912	41,712	41,712	-
MATERIALS AND SERVICES	19,377	24,328	32,182	29,682	33,291	33,291	-
CAPITAL OUTLAY	-	-	94,057	2,351	90,469	90,469	-
DEBT SERVICE	-	-	-	-	-	-	-
INTERFUND TRANSFERS	3,600	3,600	3,000	3,000	4,000	4,000	-
RESERVED FOR FUTURE EXPENDITURE	-	-	-	-	-	-	-
CONTINGENCY	-	-	12,883	-	23,349	23,349	-
TOTAL REQUIREMENTS	35,517	46,099	182,725	72,946	192,821	192,821	-

CITY OF LOWELL
STREET FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
012-000-3000 FUND BALANCE							
012-000-3100 BEGINNING CASH	80,898	106,343	117,911	123,465	126,170	126,170	
SUBTOTAL FUND BALANCE	80,898	106,343	117,911	123,465	126,170	126,170	-
012-025-4000 REVENUES							
012-025-4052 INTEREST EARNED	81	-	-	-	500	500	
012-025-4140 LANE COUNTY DISTRIBUTIONS	-	107	-	-	-	-	
012-025-4142 STATE DISTRIBUTIONS	60,284	62,990	60,918	63,807	65,402	65,402	
012-025-4513 TRANSPORTATION REIMBURSEMENT SDC	375	110	770	110	749	749	
012-025-4710 PRINCIPAL PAYMENTS RECEIVED	-	-	-	2,125	-	-	
012-025-4715 INTEREST PAYMENTS RECEIVED	-	-	-	1,264	-	-	
012-025-4852 MISCELLANEOUS	222	15	-	2,219	-	-	
SUBTOTAL REVENUES	60,962	63,222	61,688	69,525	66,651	66,651	-
012-025-4900 INTERFUND TRANSFERS							
012-025-4916 TRANSFER FROM PERSONNEL LIABILITIES FUND	-	-	3,126	3,126	-	-	
SUBTOTAL INTERFUND TRANSFERS	-	-	3,126	3,126	-	-	-
TOTAL RESOURCES - STREET FUND	141,860	169,565	182,725	196,116	192,821	192,821	-

CITY OF LOWELL
STREET FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
012-100-0000 ADMINISTRATION							
012-100-5010 PERSONNEL SERVICES							
012-100-5010 CITY ADMINISTRATOR	2,630	2,550	7,139	7,352	7,495	7,495	
012-100-5012 FINANCE CLERK	978	1,211	1,581	-	-	-	
012-100-5050 PUBLIC WORKS DIRECTOR	1,852	2,931	8,926	9,460	9,373	9,373	
012-100-5052 UTILITY WORKER 1	402	1,351	3,435	3,335	3,272	3,272	
012-100-5054 UTILITY WORKER 2	2,265	2,229	3,116	3,722	3,608	3,608	
012-100-5058 MAINTENANCE WORKER 1	2,439	2,678	1,531	1,512	1,608	1,608	
012-100-5220 OVERTIME	-	-	-	1,720	1,815	1,815	
012-100-5315 SOCIAL SECURITY	808	993	2,297	1,998	2,273	2,273	
012-100-5320 WORKERS COMPENSATION	8	45	1,508	1,720	1,867	1,867	
012-100-5350 UNEMPLOYMENT INSURANCE	-	-	2,355	-	1,585	1,585	
012-100-5410 HEALTH INSURANCE	821	3,474	6,149	4,645	6,279	6,279	
012-100-5450 RETIREMENT	337	709	2,565	2,447	2,538	2,538	
012-100-5910 WAGE ADJUSTMENT	-	-	-	-	-	-	
SUBTOTAL PERSONNEL SERVICES	12,540	18,171	40,603	37,912	41,712	41,712	-
FULL-TIME EQUIVALENTS	0.35	0.36	0.55	0.51	0.51	0.51	
012-100-6000 MATERIALS AND SERVICES							
012-100-6010 AUDITING	1,351	1,785	403	549	1,300	1,300	
012-100-6014 FINANCIAL SERVICES	-	-	192	959	1,136	1,136	
012-100-6016 ENGINEERING SERVICES	-	-	500	1,000	500	500	
012-100-6022 IT SERVICES	-	-	-	-	1,498	1,498	
012-100-6028 OTHER CONTRACT SERVICES	646	2,936	5,000	3,935	4,000	4,000	
012-100-6110 INSURANCE AND BONDS	1,754	2,497	1,917	1,947	2,138	2,138	
012-100-6190 MISCELLANEOUS	-	-	500	268	500	500	
012-100-6224 EQUIPMENT REPAIR AND MAINTENANCE	255	-	1,000	655	500	500	
012-100-6230 OTHER REPAIR AND MAINTENANCE	-	-	1,600	716	750	750	
012-100-6234 NON-CAPITALIZED ASSETS	-	-	-	514	500	500	
012-100-6430 ELECTRICITY SERVICES	-	-	15,070	13,010	14,311	14,311	
012-100-6620 STORM DRAIN MAINTENANCE	1,409	-	2,000	1,890	2,000	2,000	
012-100-6624 STREET SIGNS	-	141	1,500	755	500	500	

**CITY OF LOWELL
STREET FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018**

012-100-6626	STREET LIGHTS	13,674	16,590	2,500	3,484	3,658	3,658	
012-100-6915	MAINTENANCE AND SUPPLIES	287	379	-	-	-	-	
SUBTOTAL MATERIALS AND SERVICES		19,377	24,328	32,182	29,682	33,291	33,291	-
012-100-8000	CAPITAL OUTLAY							
012-100-8018	CAPITAL OUTLAY - SOFTWARE	-	-	-	2,351	2,651	2,651	
012-100-8030	CAPITAL OUTLAY - STREET IMPROVEMENTS	-	-	79,057	-	87,818	87,818	
012-100-8032	CAPITAL OUTLAY - SIGNAGE	-	-	15,000	-	-	-	
SUBTOTAL CAPITAL OUTLAY		-	-	94,057	2,351	90,469	90,469	-
TOTAL REQUIREMENTS - ADMINISTRATION		31,917	42,499	166,842	69,946	165,472	165,472	-

CITY OF LOWELL
STREET FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
012-800-0000 NONDEPARTMENTAL							
012-800-9000 INTERFUND TRANSFERS							
012-800-9016 TRANSFER TO PERSONNEL LIABILITY	600	600	-	-	-	-	
012-800-9050 TRANSFER TO EQUIPMENT FUND	3,000	3,000	3,000	3,000	4,000	4,000	
SUBTOTAL INTERFUND TRANSFERS	3,600	3,600	3,000	3,000	4,000	4,000	-
012-800-9990 CONTINGENCY							
012-800-9990 OPERATING CONTINGENCY	-	-	12,883	-	23,349	23,349	
SUBTOTAL CONTINGENCY	-	-	12,883	-	23,349	23,349	-
TOTAL - NONDEPARTMENTAL	3,600	3,600	15,883	3,000	27,349	27,349	-
TOTAL REQUIREMENTS - STREET FUND	35,517	46,099	182,725	72,946	192,821	192,821	-

CITY OF LOWELL
WATER FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	73,580	96,588	44,144	58,873	152,358	152,358	-
REVENUES	239,616	250,728	316,418	323,961	295,945	295,945	-
INTERFUND TRANSFERS	43,431	39,381	82,612	78,178	39,381	39,381	-
TOTAL RESOURCES	356,627	386,696	443,174	461,012	487,684	487,684	-
REQUIREMENTS							
PERSONNEL SERVICES	118,002	128,397	165,504	141,625	157,547	157,547	-
MATERIALS AND SERVICES	71,019	88,409	101,747	90,955	103,988	103,988	-
CAPITAL OUTLAY	-	-	-	7,055	35,955	35,955	-
DEBT SERVICE	64,080	64,080	64,080	64,081	64,080	64,080	-
INTERFUND TRANSFERS	6,938	46,938	44,938	4,938	5,938	5,938	-
CONTINGENCY	-	-	34,094	-	91,800	91,800	-
OTHER REQUIREMENTS	-	-	32,810	-	28,376	28,376	-
TOTAL REQUIREMENTS	260,039	327,824	443,174	308,654	487,684	487,684	-

CITY OF LOWELL
WATER FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
030-000-3000 FUND BALANCE							
030-000-3100 BEGINNING CASH	73,580	96,588	44,144	58,873	152,358	152,358	
SUBTOTAL FUND BALANCE	73,580	96,588	44,144	58,873	152,358	152,358	-
030-025-4000 REVENUES							
030-025-4052 INTEREST EARNED	245	-	150	150	300	300	
030-025-4370 WATER/SEWER CONNECTION PERMIT FEES		250					
030-025-4425 WATER/SEWER SALES	228,053	242,378	262,438	266,553	279,881	279,881	
030-025-4428 CREDIT MEMO UTILITIES - (PRE-PAID)	491	691	-	(194)	-	-	
030-025-4430 WATER/SEWER CONNECTION FEES	1,062	86	1,000	887	1,000	1,000	
030-025-4435 FIRE HYDRANT FEE	3,338	3,584	3,350	4,679	4,913	4,913	
030-025-4531 WATER REIMBURSEMENT SDC	852	640	4,480	1,777	4,851	4,851	
030-025-4740 INTERFUND LOAN PRINCIPLE FROM SEWER FUND	-	-	40,000	40,000	-	-	
030-025-4852 MISCELLANEOUS	5,334	3,100	5,000	10,109	5,000	5,000	
030-025-4899 UTILITY DEPOSITS	240	-	-	-	-	-	
SUBTOTAL REVENUES	239,616	250,728	316,418	323,961	295,945	295,945	-
030-025-4900 INTERFUND TRANSFERS							
030-025-4916 TRANSFER FROM PERSONNEL LIABILITIES FUND	4,050	-	10,421	10,421	-	-	
030-025-4945 TRANSFER FROM UTILITY DEPOSIT FUND	-	-	32,810	28,376	-	-	
030-025-4955 TRANSFER FROM DEBT RESERVE FUND	39,381	39,381	39,381	39,381	39,381	39,381	
SUBTOTAL INTERFUND TRANSFERS	43,431	39,381	82,612	78,178	39,381	39,381	-
TOTAL RESOURCES - WATER FUND	356,627	386,696	443,174	461,012	487,684	487,684	-

CITY OF LOWELL
WATER FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
030-100-0000 ADMINISTRATION							
030-100-5000 PERSONNEL SERVICES							
030-100-5010 CITY ADMINISTRATOR	7,613	7,650	17,849	18,450	18,739	18,739	
030-100-5012 FINANCE CLERK	4,890	6,055	12,646	-	-	-	
030-100-5014 CITY CLERK	11,746	15,620	16,598	19,792	19,088	19,088	
030-100-5050 PUBLIC WORKS DIRECTOR	31,750	24,910	20,828	22,821	21,869	21,869	
030-100-5052 UTILITY WORKER 1	8,850	11,480	13,742	13,617	13,087	13,087	
030-100-5054 UTILITY WORKER 2	31,919	19,969	12,463	15,174	14,432	14,432	
030-100-5058 MAINTENANCE WORKER 1	1,829	2,009	3,063	2,931	3,216	3,216	
030-100-5220 OVERTIME	-	-	6,976	5,765	7,388	7,388	
030-100-5315 SOCIAL SECURITY	5,896	6,707	8,713	7,536	8,182	8,182	
030-100-5320 WORKERS COMPENSATION	52	103	6,150	4,608	5,618	5,618	
030-100-5350 UNEMPLOYMENT INSURANCE	-	-	8,178	-	8,027	8,027	
030-100-5410 HEALTH INSURANCE	10,570	29,015	28,569	21,875	28,764	28,764	
030-100-5450 RETIREMENT	2,887	4,881	9,729	9,058	9,136	9,136	
SUBTOTAL PERSONNEL SERVICES	118,002	128,397	165,504	141,625	157,547	157,547	-
FULL-TIME EQUIVALENTS	2.05	2.11	2.23	1.93	1.93	1.93	
030-100-6000 MATERIALS AND SERVICES							
030-100-6010 AUDITING	3,378	4,461	3,196	4,351	3,900	3,900	
030-100-6012 LEGAL SERVICES	-	-	500	500	500	500	
030-100-6014 FINANCIAL SERVICES	-	-	1,522	4,431	3,408	3,408	
030-100-6016 ENGINEERING SERVICES	474	-	1,000	1,000	1,000	1,000	
030-100-6022 IT SERVICES	-	-	2,757	2,329	5,185	5,185	
030-100-6028 OTHER CONTRACT SERVICES	6,898	5,356	4,000	3,611	3,750	3,750	
030-100-6110 INSURANCE AND BONDS	4,384	6,244	4,792	4,867	6,413	6,413	
030-100-6120 PUBLICATIONS, PRINTING AND DUES	98	250	500	500	500	500	
030-100-6126 POSTAGE	1,123	1,810	2,000	1,536	1,750	1,750	
030-100-6130 OFFICE SUPPLIES	714	83	250	250	250	250	
030-100-6134 GENERAL SUPPLIES	-	-	5,000	1,703	2,000	2,000	
030-100-6138 BANK SERVICE CHARGES	492	2,201	1,000	1,373	1,400	1,400	
030-100-6140 TRAVEL AND TRAINING	85	267	2,835	671	1,000	1,000	

CITY OF LOWELL
WATER FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
030-100-6190 MISCELLANEOUS	9	-	200	200	200	200	
030-100-6220 BUILDING REPAIR AND MAINTENANCE	-	-	1,500	207	1,000	1,000	
030-100-6224 EQUIPMENT REPAIR AND MAINTENANCE	1,989	335	500	948	1,000	1,000	
030-100-6230 OTHER REPAIR AND MAINTENANCE	-	-	25,000	11,573	15,000	15,000	
030-100-6234 NON-CAPITALIZED ASSETS	-	-	2,000	3,275	3,500	3,500	
030-100-6420 WATER SERVICES	-	-	636	344	378	378	
030-100-6425 SEWER SERVICES	543	570	620	685	754	754	
030-100-6430 ELECTRICITY SERVICES	13,631	14,836	14,840	14,795	16,274	16,274	
030-100-6435 INTERNET SERVICES	-	-	600	600	600	600	
030-100-6440 TELEPHONE SERVICES	3,998	4,530	4,000	4,440	4,662	4,662	
030-100-6520 PERMITS	-	-	-	-	-	-	
030-100-6610 GAS AND OIL	-	-	1,000	800	1,000	1,000	
030-100-6720 CHEMICALS AND LAB SUPPLIES	-	-	18,500	21,444	23,588	23,588	
030-100-6722 WATER/SEWER ANALYSIS	2,562	2,241	3,000	4,523	4,975	4,975	
030-100-6724 WATER/SEWER CONNECTIONS	45	2	-	-	-	-	
030-100-6090 COMPUTER SERV/WARR/CONTRACTS	1,500	3,127	-	-	-	-	
030-100-6612 OPERATIONS AND SUPPLIES	15,572	23,941	-	-	-	-	
030-100-6917 REPAIR AND MAINTENANCE	13,525	18,155	-	-	-	-	
SUBTOTAL MATERIALS AND SERVICES	71,019	88,409	101,747	90,955	103,988	103,988	-
030-100-8000 CAPITAL OUTLAY				-			
030-100-8018 CAPITAL OUTLAY - SOFTWARE	-	-	-	7,055	7,955	7,955	-
030-100-8020 CAPITAL OUTLAY - OTHER IMPROVEMENTS					28,000	28,000	
SUBTOTAL CAPITAL OUTLAY	-	-	-	7,055	35,955	35,955	-
TOTAL - ADMINISTRATION	189,021	216,806	267,252	239,635	297,490	297,490	-

CITY OF LOWELL
WATER FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
030-800-0000 NONDEPARTMENTAL							
030-800-7020 DEBT SERVICE							
030-800-7020 LOAN PRINCIPLE	12,620	13,199	13,805	13,805	14,438	14,438	
030-800-7021 LOAN INTEREST	4,658	4,078	3,473	3,473	2,839	2,839	
030-800-7122 LOAN PRINCIPLE SPWF	4,107	3,486	3,667	3,667	3,856	3,856	
030-800-7123 LOAN INTEREST SPWF	3,315	3,936	3,756	3,756	3,566	3,566	
030-800-7124 LOAN PRINCIPLE, RD	14,052	14,439	14,836	14,836	15,244	15,244	
030-800-7125 LOAN INTEREST, RD	25,328	24,941	24,544	24,544	24,136	24,136	
SUBTOTAL DEBT SERVICE	64,080	64,080	64,080	64,081	64,080	64,080	-
030-800-9000 INTERFUND TRANSFERS							
030-800-9016 TRANSFER TO PERSONNEL LIABILITIES FUND	2,000	2,000	-	-	-	-	
030-800-9050 TRANSFER TO EQUIPMENT FUND	1,000	1,000	1,000	1,000	2,000	2,000	
030-800-9020 TRANSFER TO WATER RESERVE	3,938	3,938	3,938	3,938	3,938	3,938	
030-800-9040 INTERFUND LOAN TO SEWER FUND	-	40,000	40,000	-	-	-	
SUBTOTAL INTERFUND TRANSFERS	6,938	46,938	44,938	4,938	5,938	5,938	-
030-800-9990 CONTINGENCY							
030-800-9990 OPERATING CONTINGENCY	-	-	34,094	-	91,800	91,800	
SUBTOTAL CONTINGENCY	-	-	34,094	-	91,800	91,800	-
030-800-9993 RESERVED FOR FUTURE EXPENDITURE							
030-800-9993 UTILITY DEPOSIT FUND LIABILITY	-	-	32,810	-	28,376	28,376	
SUBTOTAL OTHER REQUIREMENTS	-	-	32,810	-	28,376	28,376	-
TOTAL - NONDEPARTMENTAL	71,018	111,018	175,922	69,019	190,194	190,194	-
TOTAL REQUIREMENTS - WATER	260,039	327,824	443,174	308,654	487,684	487,684	-

CITY OF LOWELL
SEWER FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	(2,834)	(37,234)	1,925	17,113	459	459	-
REVENUES	264,998	274,732	318,579	325,499	336,662	336,662	-
INTERFUND TRANSFERS	19,795	63,745	55,745	15,745	15,745	15,745	-
TOTAL RESOURCES	281,959	301,243	376,249	358,357	352,866	352,866	-
REQUIREMENTS							
PERSONNEL SERVICES	118,765	128,411	164,265	142,688	157,547	157,547	-
MATERIALS AND SERVICES	130,385	100,327	113,254	112,378	125,086	125,086	-
CAPITAL OUTLAY	19,252	-	-	7,055	7,955	7,955	-
DEBT SERVICE	49,216	53,817	93,202	93,202	52,564	52,564	-
INTERFUND TRANSFERS	1,575	1,575	2,575	2,575	3,575	3,575	-
CONTINGENCY	-	-	2,953	-	6,139	6,139	-
TOTAL REQUIREMENTS	319,193	284,130	376,249	357,898	352,866	352,866	-

CITY OF LOWELL
SEWER FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
040-000-3000 FUND BALANCE							
040-000-3100 BEGINNING CASH	(2,834)	(37,234)	1,925	17,113	459	459	
SUBTOTAL FUND BALANCE	(2,834)	(37,234)	1,925	17,113	459	459	-
040-025-4000 REVENUES							
040-025-4052 INTEREST EARNED	-	-	50	-	50	50	
040-025-4350 LICENSES AND PERMITS	-	115	-	-	-	-	
040-025-4425 WATER/SEWER SALES	258,099	271,065	309,616	312,228	327,839	327,839	
040-025-4430 WATER/SEWER CONNECTION FEES	335	160	150	115	150	150	
040-025-4541 SEWER REIMBURSEMENT SDC	1,653	559	3,913	1,531	4,123	4,123	
040-025-4852 MISCELLANEOUS	4,911	2,833	4,850	11,625	4,500	4,500	
040-025-4899 UTILITY DEPOSITS	-	-	-	-	-	-	
SUBTOTAL REVENUES	264,998	274,732	318,579	325,499	336,662	336,662	-
040-025-4900 INTERFUND TRANSFERS							
040-025-4910 TRANSFER FROM GENERAL FUND	4,050	8,000	-	-	-	-	
040-025-4930 INTERFUND LOAN FROM WATER FUND	-	40,000	40,000	-	-	-	
040-025-4955 TRANSFER FROM DEBT RESERVE FUND	15,745	15,745	15,745	15,745	15,745	15,745	
SUBTOTAL INTERFUND TRANSFERS	19,795	63,745	55,745	15,745	15,745	15,745	-
TOTAL RESOURCES - SEWER FUND	281,959	301,243	376,249	358,357	352,866	352,866	-

CITY OF LOWELL
SEWER FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
040-100-0000 ADMINISTRATION							
040-100-5000 PERSONNEL SERVICES							
040-100-5010 CITY ADMINISTRATOR	7,613	7,650	17,849	18,450	18,739	18,739	
010-100-5014 CITY CLERK	12,456	15,620	16,598	19,792	19,088	19,088	
010-100-5050 PUBLIC WORKS DIRECTOR	31,749	24,910	20,828	22,822	21,869	21,869	
040-100-5052 UTILITY WORKER 1	8,850	11,480	13,742	13,617	13,087	13,087	
040-100-5054 UTILITY WORKER 2	31,919	19,969	12,463	15,174	14,432	14,432	
040-100-5058 MAINTENANCE WORKER 1	1,829	2,009	3,063	2,931	3,216	3,216	
040-100-5220 OVERTIME	-	-	6,976	5,765	7,388	7,388	
040-100-5315 SOCIAL SECURITY	5,950	6,644	8,713	7,536	8,182	8,182	
040-100-5320 WORKERS COMPENSATION	52	120	5,318	3,987	5,618	5,618	
040-100-5350 UNEMPLOYMENT INSURANCE	-	-	7,771	-	8,027	8,027	
040-100-5410 HEALTH INSURANCE	10,570	28,879	28,569	23,557	28,764	28,764	
040-100-5450 RETIREMENT	2,887	4,943	9,729	9,058	9,136	9,136	
040-100-5012 FINANCE CLERK	4,889	6,188	12,646	-	-	-	
SUBTOTAL PERSONNEL SERVICES	118,765	128,411	164,265	142,688	157,547	157,547	-
FULL-TIME EQUIVALENTS	2.05	2.11	2.23	1.93	1.93	1.93	
040-100-6000 MATERIALS AND SERVICES							
040-100-6010 AUDITING	3,378	4,461	4,011	5,462	3,900	3,900	
040-100-6012 LEGAL SERVICES	-	-	500	-	500	500	
040-100-6014 FINANCIAL SERVICES	-	-	1,910	6,070	3,408	3,408	
040-100-6016 ENGINEERING SERVICES	-	-	500	-	1,000	1,000	
040-100-6022 IT SERVICES	-	-	2,051	2,696	5,185	5,185	
040-100-6028 OTHER CONTRACT SERVICES	30,242	4,855	4,000	4,000	4,000	4,000	
040-100-6110 INSURANCE AND BONDS	4,384	6,244	4,792	4,867	6,413	6,413	
040-100-6120 PUBLICATIONS, PRINTING AND DUES	173	50	250	372	400	400	
040-100-6126 POSTAGE	1,123	1,810	1,950	1,236	1,500	1,500	
040-100-6130 OFFICE SUPPLIES/EQUIPMENT	714	90	250	64	250	250	
040-100-6134 GENERAL SUPPLIES	-	-	2,000	869	2,000	2,000	
040-100-6138 BANK SERVICE CHARGES	433	2,199	1,200	1,367	1,350	1,350	
040-100-6140 TRAVEL AND TRAINING	882	117	1,500	411	1,500	1,500	

CITY OF LOWELL
SEWER FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
040-100-6190 MISCELLANEOUS		-	300	300	300	300	
040-100-6220 BUILDING REPAIR AND MAINTENANCE		-	1,000	507	1,000	1,000	
040-100-6224 EQUIPMENT REPAIR AND MAINTENANCE	2,598	466	3,000	5,620	6,000	6,000	
040-100-6230 OTHER REPAIR AND MAINTENANCE		-	10,000	11,048	12,500	12,500	
040-100-6234 NON-CAPITALIZED ASSETS		-	1,000	713	1,000	1,000	
040-100-6420 WATER SERVICES	589	582	3,383	3,361	3,552	3,552	
040-100-6425 SEWER SERVICES	-	-	5,193	4,545	5,453	5,453	
040-100-6430 ELECTRICITY SERVICES	25,615	22,959	27,343	26,245	28,710	28,710	
040-100-6440 TELEPHONE SERVICES	2,285	2,412	2,520	1,676	2,000	2,000	
040-100-6445 REFUSE SERVICES	-	-	-	191	200	200	
040-100-6520 PERMITS	3,125	2,561	3,500	5,961	6,000	6,000	
040-100-6610 GAS AND OIL	649	2,520	1,000	1,395	1,465	1,465	
040-100-6720 CHEMICALS AND LAB SUPPLIES	-	-	17,500	12,595	14,000	14,000	
040-100-6722 WATER/SEWER ANALYSIS	11,027	11,529	12,500	10,808	11,500	11,500	
040-100-6090 COMPUTER SERV/WARR/CONTRACTS	1,500	3,126	-	-	-	-	
040-100-6612 OPERATIONS AND SUPPLIES	28,162	14,091	-	-	-	-	
040-100-6724 WATER/ SEWER CONNECTION EXPENDITURES	45	98	100	-	-	-	
040-100-6917 REPAIR AND MAINTENANCE	13,461	20,158	-	-	-	-	
SUBTOTAL MATERIALS AND SERVICES	130,385	100,327	113,254	112,378	125,086	125,086	-
040-100-8000 CAPITAL OUTLAY							
040-100-8018 CAPITAL OUTLAY - SOFTWARE	-	-	-	7,055	7,955	7,955	
040-100-8090 CAPITAL OUTLAY - PROJECTS	19,252	-	-	-	-	-	-
SUBTOTAL CAPITAL OUTLAY	19,252	-	-	7,055	7,955	7,955	-
TOTAL - ADMINISTRATION	268,402	228,738	277,519	262,121	290,588	290,588	-

CITY OF LOWELL
SEWER FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
040-800-0000 NONDEPARTMENTAL							
040-800-7000 DEBT SERVICE							
040-800-7020 LOAN PRINCIPLE	12,691	17,799	17,914	17,914	18,038	18,038	
040-800-7021 LOAN INTEREST	13,359	12,851	12,121	12,121	11,360	11,360	
040-800-7122 LOAN PRINCIPLE SPWF	4,107	3,487	3,667	3,667	3,856	3,856	
040-800-7123 LOAN INTEREST SPWF	3,315	3,936	3,756	3,756	3,566	3,566	
040-800-7124 LOAN PRINCIPLE, RD	5,618	5,773	5,931	5,931	6,095	6,095	
040-800-7125 LOAN INTEREST, RD	10,126	9,971	9,813	9,813	9,649	9,649	
040-800-7126 INTERFUND LOAN PAYMENT TO WATER FUND	-	-	40,000	40,000	-	-	
SUBTOTAL DEBT SERVICE	49,216	53,817	93,202	93,202	52,564	52,564	-
040-800-9000 INTERFUND TRANSFERS							
040-800-9021 TRANSFER TO SEWER RESERVE	1,575	1,575	1,575	1,575	1,575	1,575	
040-800-9050 TRANSFER TO EQUIPMENT FUND	-	-	1,000	1,000	2,000	2,000	
SUBTOTAL INTERFUND TRANSFERS	1,575	1,575	2,575	2,575	3,575	3,575	-
040-800-9990 CONTINGENCY							
040-800-9990 OPERATING CONTINGENCY	-	-	2,953	-	6,139	6,139	
SUBTOTAL CONTINGENCY	-	-	2,953	-	6,139	6,139	-
TOTAL - NONDEPARTMENTAL	50,791	55,392	98,730	95,777	62,278	62,278	-
TOTAL REQUIREMENTS - SEWER	319,193	284,130	376,249	357,898	352,866	352,866	-

CITY OF LOWELL
SDC FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	242,172	269,361	281,895	279,526	333,334	333,334	-
REVENUES	27,189	10,165	50,787	53,808	61,345	61,345	-
INTERFUND TRANSFERS	-	-	-	-	-	-	-
TOTAL RESOURCES	269,361	279,526	332,682	333,334	394,679	394,679	-
REQUIREMENTS							
CAPITAL OUTLAY	-	-	332,682	-	214,186	214,186	-
INTERFUND TRANSFERS	-	-	-	-	180,493	180,493	-
RESERVED FOR FUTURE EXPENDITURE	269,361	279,526	-	333,334	-	-	-
TOTAL REQUIREMENTS	269,361	279,526	332,682	333,334	394,679	394,679	-

CITY OF LOWELL
SDC FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
017-000-3000 FUND BALANCE							
017-000-3100 BEGINNING CASH	242,172	269,361	281,895	279,526	333,334	333,334	
SUBTOTAL FUND BALANCE	242,172	269,361	281,895	279,526	333,334	333,334	-
017-025-4000 REVENUES							
017-025-4052 INTEREST	265	-	200	500	500	500	
017-025-4510 PARK SDC	2,826	928	6,496	4,640	6,608	6,608	
017-025-4512 TRANSPORTATION SDC	1,500	558	3,906	2,790	3,969	3,969	
017-025-4530 WATER SDC	14,754	3,607	25,249	29,100	25,676	25,676	
017-025-4540 SEWER SDC	2,712	1,009	7,063	10,175	7,182	7,182	
017-025-4545 STORMWATER SDC	1,704	635	4,445	3,175	4,515	4,515	
017-025-4710 INTERFUND LOAN PRINCIPLE FROM GF	2,956	2,956	2,956	3,030	12,895	12,895	
017-025-4711 INTERFUND LOAN INTEREST FROM GF	472	472	472	398	-	-	
SUBTOTAL REVENUES	27,189	10,165	50,787	53,808	61,345	61,345	-
TOTAL RESOURCES - SDC FUND	269,361	279,526	332,682	333,334	394,679	394,679	-

CITY OF LOWELL
SDC FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
017-800-0000 NONDEPARTMENTAL							
017-800-8000 CAPITAL OUTLAY							
017-800-8020 CAPITAL OUTLAY - PARKS IMPROVEMENTS	-	-	38,128	-	36,625	36,625	
017-800-8030 CAPITAL OUTLAY - STREET IMPROVEMENTS	-	-	16,239	-	19,666	19,666	
017-800-8040 CAPITAL OUTLAY - WATER IMPROVEMENTS	-	-	192,623	-	-	-	
017-800-8050 CAPITAL OUTLAY - SEWER IMPROVEMENTS	-	-	62,940	-	133,483	133,483	
017-800-8060 CAPITAL OUTLAY - STORMWATER IMPROVEMENT	-	-	22,752	-	24,412	24,412	
SUBTOTAL CAPITAL OUTLAY	-	-	332,682	-	214,186	214,186	-
017-800-9000 INTERFUND TRANSFERS							
017-800-9055 TRANSFER TO DEBT RESERVE FUND	-	-	-	-	180,493	180,493	
SUBTOTAL INTERFUND TRANSFERS	-	-	-	-	180,493	180,493	-
017-800-9990 RESERVED FOR FUTURE EXPENDITURE							
017-800-9993 RESERVED FOR FUTURE USE - WATER	125,053	125,688	-	154,817	-	-	
017-800-9995 RESERVED FOR FUTURE USE - PARKS	24,714	25,272	-	29,931	-	-	
017-800-9996 RESERVED FOR FUTURE USE - STORMWATER	15,583	16,511	-	19,840	-	-	
017-800-9997 RESERVED FOR FUTURE USE - SEWER	92,434	99,469	-	113,094	-	-	
017-800-9998 RESERVED FOR FUTURE USE - STREETS	11,577	12,586	-	15,651	-	-	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	269,361	279,526	-	333,334	-	-	-
TOTAL REQUIREMENTS - SDC FUND	269,361	279,526	332,682	333,334	394,679	394,679	-

CITY OF LOWELL
EQUIPMENT FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	23,888	28,888	30,188	30,188	31,995	31,995	-
REVENUES	-	-	15,300	14,800	300	300	-
INTERFUND TRANSFERS	5,000	5,000	6,000	6,000	10,000	10,000	-
TOTAL RESOURCES	28,888	33,888	51,488	50,988	42,295	42,295	-
REQUIREMENTS							
CAPITAL OUTLAY	-	3,700	51,488	18,993	40,995	40,995	-
TOTAL REQUIREMENTS	-	3,700	51,488	18,993	40,995	40,995	-

CITY OF LOWELL
EQUIPMENT FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
050-000-3000 FUND BALANCE							
050-000-3100 BEGINNING CASH	23,888	28,888	30,188	30,188	31,995	31,995	
SUBTOTAL FUND BALANCE	23,888	28,888	30,188	30,188	31,995	31,995	-
050-025-4000 REVENUES							
050-025-4052 INTEREST EARNED	-	-	300	300	300	300	
050-025-4849 CAPITAL ASSET DISPOSAL	-	-	15,000	14,500	-	-	
SUBTOTAL REVENUES	-	-	15,300	14,800	300	300	-
050-025-4900 INTERFUND TRANSFERS							
050-025-4910 TRANSFER FROM GENERAL FUND	1,000	1,000	1,000	1,000	2,000	2,000	
050-025-4912 TRANSFER FROM STREET FUND	3,000	3,000	3,000	3,000	4,000	4,000	
050-025-4930 TRANSFER FROM WATER FUND	1,000	1,000	1,000	1,000	2,000	2,000	
050-025-4940 TRANSFER FROM SEWER FUND	-	-	1,000	1,000	2,000	2,000	
SUBTOTAL INTERFUND TRANSFERS	5,000	5,000	6,000	6,000	10,000	10,000	-
TOTAL RESOURCES - EQUIPMENT FUND	28,888	33,888	51,488	50,988	42,295	42,295	-

CITY OF LOWELL
EQUIPMENT FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
050-100-0000 ADMINISTRATION							
050-100-8000 CAPITAL OUTLAY							
050-100-8014 CAPITAL OUTLAY - VEHICLES AND EQUIPMENT	-	3,700	51,488	18,993	40,995	40,995	
SUBTOTAL CAPITAL OUTLAY	-	3,700	51,488	18,993	40,995	40,995	-
TOTAL REQUIREMENTS - EQUIPMENT FUND	-	3,700	51,488	18,993	40,995	40,995	-

CITY OF LOWELL
BLACKBERRY JAM FESTIVAL FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	19,894	18,094	8,406	17,763	16,372	16,372	-
REVENUES	8,404	20,978	12,650	14,697	14,844	14,844	-
TOTAL RESOURCES	28,298	39,072	21,056	32,460	31,216	31,216	-
REQUIREMENTS							
MATERIALS AND SERVICES	10,204	21,309	13,816	16,088	26,277	26,277	-
TRANSFERS OUT	-	-	500	-	-	-	-
CONTINGENCY	-	-	6,740	-	4,939	4,939	-
TOTAL REQUIREMENTS	10,204	21,309	21,056	16,088	31,216	31,216	-

CITY OF LOWELL
 BLACKBERRY JAM FESTIVAL FUND RESOURCES
 JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
014-000-3000 FUND BALANCE							
014-000-3100 BEGINNING CASH	19,894	18,094	8,406	17,763	16,372	16,372	
SUBTOTAL FUND BALANCE	19,894	18,094	8,406	17,763	16,372	16,372	-
014-025-4000 REVENUES							
014-025-4052 INTEREST EARNED	1	9	-	10	10	10	
014-025-4822 BBJ FESTIVAL REVENUE	8,403	20,969	12,650	14,687	14,834	14,834	
SUBTOTAL REVENUES	8,404	20,978	12,650	14,697	14,844	14,844	-
TOTAL RESOURCES - BLACKBERRY JAM	28,298	39,072	21,056	32,460	31,216	31,216	-

CITY OF LOWELL
 BLACKBERRY JAM FESTIVAL FUND REQUIREMENTS
 JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
014-100-0000 ADMINISTRATION							
014-100-6000 MATERIALS AND SERVICES							
014-100-6614 MATERIALS AND SERVICES	10,204	21,309	15,322	16,088	26,277	26,277	
SUBTOTAL MATERIALS AND SERVICES	10,204	21,309	15,322	16,088	26,277	26,277	-
TOTAL - ADMINISTRATION	10,204	21,309	15,322	16,088	26,277	26,277	-

CITY OF LOWELL
 BLACKBERRY JAM FESTIVAL FUND REQUIREMENTS
 JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2015-16	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
014-800-0000 NONDEPARTMENTAL							
014-800-9000 INTERFUND TRANSFERS							
014-800-9010 TRANSFER TO GENERAL FUND	-	-	500	-	-	-	-
SUBTOTAL TRANSFERS	-	-	500	-	-	-	-
014-800-9990 CONTINGENCY							
014-800-9990 OPERATING CONTINGENCY	-	-	6,740	-	4,939	4,939	-
SUBTOTAL CONTINGENCY	-	-	6,740	-	4,939	4,939	-
TOTAL - NONDEPARTMENTAL	-	-	7,240	-	4,939	4,939	-
TOTAL REQUIREMENTS - BLACKBERRY JAM	10,204	21,309	22,562	16,088	31,216	31,216	-

CITY OF LOWELL
DEBT RESERVE FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	215,969	162,106	107,569	106,980	52,154	52,154	-
REVENUES	1,263	-	300	300	300	300	-
INTERFUND TRANSFERS	-	-	-	-	180,493	180,493	-
TOTAL RESOURCES	217,232	162,106	107,869	107,280	232,947	232,947	-
REQUIREMENTS							
INTERFUND TRANSFERS	55,126	55,126	55,126	55,126	55,126	55,126	-
RESERVED FOR FUTURE EXPENDITURE	162,106	106,980	52,743	52,154	177,821	177,821	-
TOTAL REQUIREMENTS	217,232	162,106	107,869	107,280	232,947	232,947	-

CITY OF LOWELL
DEBT RESERVE FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
055-000-3000 FUND BALANCE							
055-000-3100 BEGINNING CASH	215,969	162,106	107,569	106,980	52,154	52,154	
SUBTOTAL FUND BALANCE	215,969	162,106	107,569	106,980	52,154	52,154	-
055-025-4000 REVENUES							
055-025-4052 INTEREST EARNED	1,263	-	300	300	300	300	
SUBTOTAL REVENUES	1,263	-	300	300	300	300	-
055-025-4900 INTERFUND TRANSFERS							
055-025-4917 TRANSFER FROM SDC FUND	-	-	-	-	180,493	180,493	-
SUBTOTAL INTERFUND TRANSFERS	-	-	-	-	180,493	180,493	-
TOTAL RESOURCES - DEBT RESERVE FUND	217,232	162,106	107,869	107,280	232,947	232,947	-

CITY OF LOWELL
DEBT RESERVE FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
055-800-0000 NONDEPARTMENTAL							
055-800-9000 INTERFUND TRANSFERS							
055-800-9030 TRANSFER TO WATER FUND	39,381	39,381	39,381	39,381	39,381	39,381	
055-800-9040 TRANSFER TO SEWER FUND	15,745	15,745	15,745	15,745	15,745	15,745	
SUBTOTAL INTERFUND TRANSFERS	55,126	55,126	55,126	55,126	55,126	55,126	-
055-800-9991 RESERVED FOR FUTURE EXPENDITURE							
055-800-9993 RESERVED FOR FUTURE USE - WATER	86,476	47,095	7,847	7,759	149,120	149,120	
055-800-9997 RESERVED FOR FUTURE USE - SEWER	75,630	59,885	44,896	44,395	28,701	28,701	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	162,106	106,980	52,743	52,154	177,821	177,821	-
TOTAL - NONDEPARTMENTAL	217,232	162,106	107,869	107,280	232,947	232,947	-
TOTAL REQUIREMENTS - DEBT RESERVE FUND	217,232	162,106	107,869	107,280	232,947	232,947	-

CITY OF LOWELL
WATER RESERVE FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	-	3,938	7,876	7,876	11,814	11,814	-
REVENUES	-	-	-	-	-	-	-
INTERFUND TRANSFERS	3,938	3,938	3,938	3,938	3,938	3,938	-
TOTAL RESOURCES	3,938	7,876	11,814	11,814	15,752	15,752	-
REQUIREMENTS							
RESERVED FOR FUTURE EXPENDITURE	3,938	7,876	11,814	11,814	15,752	15,752	-
TOTAL REQUIREMENTS	3,938	7,876	11,814	11,814	15,752	15,752	-

CITY OF LOWELL
WATER RESERVE FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
020-000-3000 FUND BALANCE							
020-000-3100 BEGINNING CASH	-	3,938	7,876	7,876	11,814	11,814	
SUBTOTAL FUND BALANCE	-	3,938	7,876	7,876	11,814	11,814	-
020-025-4900 INTERFUND TRANSFERS							
020-025-4930 TRANSFER FROM WATER FUND	3,938	3,938	3,938	3,938	3,938	3,938	
SUBTOTAL INTERFUND TRANSFERS	3,938	3,938	3,938	3,938	3,938	3,938	-
TOTAL RESOURCES - WATER RESERVE FUND	3,938	7,876	11,814	11,814	15,752	15,752	-

CITY OF LOWELL
WATER RESERVE FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
020-800-0000 NONDEPARTMENTAL							
020-800-9991 RESERVED FOR FUTURE EXPENDITURE							
020-800-9992 WATER BOND PAYMENT RESERVE	3,938	7,876	11,814	11,814	15,752	15,752	-
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	3,938	7,876	11,814	11,814	15,752	15,752	-
TOTAL - NONDEPARTMENTAL	3,938	7,876	11,814	11,814	15,752	15,752	-
TOTAL REQUIREMENTS - WATER RESERVE FUND	3,938	7,876	11,814	11,814	15,752	15,752	-

CITY OF LOWELL
SEWER RESERVE FUND SUMMARY, BY OBJECT
JULY 1, 2016 - JUNE 30, 2017

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	370	1,945	3,520	5,095	6,670	6,670	-
REVENUES	-	-	-	-	-	-	-
INTERFUND TRANSFERS	1,575	1,575	1,575	1,575	1,575	1,575	-
TOTAL RESOURCES	1,945	3,520	5,095	6,670	8,245	8,245	-
REQUIREMENTS							
RESERVED FOR FUTURE EXPENDITURE	1,945	3,520	5,095	6,670	8,245	8,245	-
TOTAL REQUIREMENTS	1,945	3,520	5,095	6,670	8,245	8,245	-

CITY OF LOWELL
SEWER RESERVE FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
021-000-3000 FUND BALANCE							
021-000-3100 BEGINNING CASH	370	1,945	3,520	5,095	6,670	6,670	
SUBTOTAL FUND BALANCE	370	1,945	3,520	5,095	6,670	6,670	-
021-025-4900 TRANSFERS							
021-025-4940 TRANSFER FROM SEWER FUND	1,575	1,575	1,575	1,575	1,575	1,575	
SUBTOTAL TRANSFERS	1,575	1,575	1,575	1,575	1,575	1,575	-
TOTAL RESOURCES - WATER RESERVE FUND	1,945	3,520	5,095	6,670	8,245	8,245	-

CITY OF LOWELL
SEWER RESERVE FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15	2015-16	2016-17	2016-17	2017-18		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
021-800-0000 NONDEPARTMENTAL							
021-800-9991 RESERVED FOR FUTURE EXPENDITURE							
021-800-9997 SEWER BOND PAYMENT RESERVE	1,945	3,520	5,095	6,670	8,245	8,245	
SUBTOTAL RESERVES	1,945	3,520	5,095	6,670	8,245	8,245	-
TOTAL REQUIREMENTS - SEWER RESERVE FUND	1,945	3,520	5,095	6,670	8,245	8,245	-

**CITY OF LOWELL
 APPROPRIATION SUMMARY
 JULY 1, 2017 - JUNE 30, 2018**

GENERAL FUND	
ADMINISTRATION	152,993
PARKS AND RECREATION	88,944
POLICE	27,720
COMMUNITY DEVELOPMENT	37,685
LIBRARY	7,915
CODE ENFORCEMENT	13,230
TOURISM	21,850
MUNICIPAL COURT	13,075
NON-DEPARTMENTAL	
DEBT SERVICE	12,895
INTERFUND TRANSFERS	2,000
CONTINGENCY	72,660
TOTAL	450,967

SDC FUND	
CAPITAL OUTLAY	214,186
INTERFUND TRANSFERS	180,493
TOTAL	394,679

EQUIPMENT FUND	
CAPITAL OUTLAY	40,995
TOTAL	40,995

DEBT RESERVE FUND	
INTERFUND TRANSFERS	55,126
TOTAL	55,126

SEWER FUND	
SEWER	290,588
DEBT SERVICE	52,564
INTERFUND TRANSFERS	3,575
CONTINGENCY	6,139
TOTAL	352,866

WATER FUND	
WATER	297,490
DEBT SERVICE	64,080
INTERFUND TRANSFERS	5,938
CONTINGENCY	91,800
TOTAL	459,308

BBJ FESTIVAL FUND	
BBJ FESTIVAL	26,277
CONTINGENCY	4,939
TOTAL	31,216

STREET FUND	
STREET	165,472
TRANSFERS	4,000
CONTINGENCY	23,349
TOTAL	192,821

APPROPRIATIONS BY DEPARTMENT OR PROGRAM	1,143,239
APPROPRIATIONS NOT ALLOCATED BY DEPARTMENT OR PROGRAM	834,739
TOTAL APPROPRIATIONS	1,977,979
UNAPPROPRIATED AND RESERVE AMOUNTS	238,694
TOTAL PROPOSED BUDGET	2,216,673

CITY OF LOWELL
SCHEDULE OF TRANSFERS
JULY 1, 2017 - JUNE 30, 2018

TRANSFER FROM	TRANSFER TO	AMOUNT
GENERAL FUND	EQUIPMENT FUND	2,000
STREET FUND	EQUIPMENT FUND	4,000
SDC FUND	DEBT RESERVE FUND	180,493
WATER FUND	EQUIPMENT FUND	2,000
WATER FUND	WATER RESERVE FUND	3,938
SEWER FUND	EQUIPMENT FUND	2,000
SEWER FUND	SEWER RESERVE FUND	1,575
DEBT RESERVE FUND	WATER FUND	39,381
DEBT RESERVE FUND	SEWER FUND	15,745

CITY OF LOWELL
ANNUAL DEBT SERVICE SCHEDULE, BY PAYMENT SOURCE
JULY 1, 2017 - JUNE 30, 2018

AGENCY	WATER FUND				SEWER FUND				TOTAL
	IFA S00006	IFA J05001	USDA 91-03	SUBTOTAL	IFA G02002	IFA J05001	USDA 92-05	SUBTOTAL	
LOAN AMOUNT	223,000	100,000	948,000	1,271,000	425,000	100,000	379,000	904,000	2,175,000
2001-02	10,933			10,933				0	10,933
2002-03	17,277			17,277				0	17,277
2003-04	17,277			17,277	30,988			30,988	48,265
2004-05	17,277			17,277	29,354			29,354	46,632
2005-06	17,277			17,277	29,055			29,055	46,332
2006-07	17,277	7,423		24,700	28,755	7,423		36,178	60,878
2007-08	17,277	7,423		24,700	28,455	7,423		35,878	60,578
2008-09	17,277	7,423		24,700	28,154	7,423		35,577	60,277
2009-10	17,277	7,423		24,700	27,855	7,423		35,277	59,977
2010-11	17,277	7,423		24,700	27,524	7,423		34,947	59,647
2011-12	17,277	7,423		24,700	27,175	7,423		34,597	59,297
2012-13	17,277	7,423	39,380	64,080	26,815	7,423	15,744	49,982	114,061
2013-14	17,277	7,423	39,380	64,080	26,440	7,423	15,744	49,606	113,686
2014-15	17,277	7,423	39,380	64,080	26,050	7,423	15,744	49,216	113,296
2015-16	17,277	7,423	39,380	64,080	30,650	7,423	15,744	53,816	117,896
2016-17	17,277	7,423	39,380	64,080	30,035	7,423	15,744	53,202	117,281
2017-18	17,277	7,423	39,380	64,080	29,398	7,423	15,744	52,564	116,644
2018-19	17,277	7,423	39,380	64,080	28,742	7,423	15,744	51,908	115,988
2019-20	17,277	7,423	39,380	64,080	28,066	7,423	15,744	51,232	115,312
2020-21	17,277	7,423	39,380	64,080	27,377	7,423	15,744	50,543	114,623
2021-22		7,423	39,380	46,803	26,671	7,423	15,744	49,837	96,640
2022-23		7,423	39,380	46,803	30,959	7,423	15,744	54,125	100,928
2023-24		7,423	39,380	46,803	26,671	7,423	15,744	49,837	96,640
2024-25		7,423	39,380	46,803	30,959	7,423	15,744	54,125	100,928
2025-26		7,423	39,380	46,803	28,109	7,423	15,744	51,276	98,078
2026-27		7,423	39,380	46,803	27,159	7,423	15,744	50,325	97,128
2027-28		7,423	39,380	46,803	31,208	7,423	15,744	54,375	101,177
2028-29		7,423	39,380	46,803		7,423	15,744	23,167	69,969
2029-30		7,352	39,380	46,732		7,352	15,744	23,096	69,828
2020-31			39,380	39,380			15,744	15,744	55,124

AGENCY	WATER FUND				SEWER FUND				TOTAL
	IFA S00006	IFA J05001	USDA 91-03	SUBTOTAL	IFA G02002	IFA J05001	USDA 92-05	SUBTOTAL	
LOAN AMOUNT	223,000	100,000	948,000	1,271,000	425,000	100,000	379,000	904,000	2,175,000
2031-32			39,380	39,380			15,744	15,744	55,124
2032-33			39,380	39,380			15,744	15,744	55,124
2033-34			39,380	39,380			15,744	15,744	55,124
2034-35			39,380	39,380			15,744	15,744	55,124
2035-36			39,380	39,380			15,744	15,744	55,124
2036-37			39,380	39,380			15,744	15,744	55,124
2037-38			39,380	39,380			15,744	15,744	55,124
2038-39			39,380	39,380			15,744	15,744	55,124
2039-40			39,380	39,380			15,744	15,744	55,124
2040-41			39,380	39,380			15,744	15,744	55,124
2041-42			39,380	39,380			15,744	15,744	55,124
2042-43			39,380	39,380			15,744	15,744	55,124
2043-44			39,380	39,380			15,744	15,744	55,124
2044-45			39,380	39,380			15,744	15,744	55,124
2045-46			39,380	39,380			15,744	15,744	55,124
2046-47			39,380	39,380			15,744	15,744	55,124
2047-48			39,380	39,380			15,744	15,744	55,124
2048-49			39,380	39,380			15,744	15,744	55,124
2049-50			39,380	39,380			15,744	15,744	55,124
2050-51			39,380	39,380			15,744	15,744	55,124
2051-52			38,801	38,801			15,491	15,491	54,292
TOTAL	562,203	278,070	2,522,621	3,362,894	1,137,621	278,070	1,008,507	2,424,198	5,787,092

CITY OF LOWELL
UTILITY DEPOSIT FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-2016 ACTUAL	2015-16 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	31,453	31,861	32,810	-	-	-	-
REVENUES	3,780	-	-	-	-	-	-
TOTAL RESOURCES	35,233	31,861	32,810	-	-	-	-
REQUIREMENTS							
MATERIALS AND SERVICES	3,372	3,484	-	-	-	-	-
TRANSFERS OUT	-	-	32,810	-	-	-	-
TOTAL REQUIREMENTS	3,372	3,484	32,810	-	-	-	-

CITY OF LOWELL
 UTILITY DEPOSIT FUND RESOURCES
 JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
045-000-3000 FUND BALANCE							
045-000-3100 BEGINNING CASH	31,453	31,861	32,810	28,376	-	-	-
SUBTOTAL FUND BALANCE	31,453	31,861	32,810	28,376	-	-	-
REVENUES							
UTILITY DEPOSITS	3,780	-	-	-	-	-	-
SUBTOTAL REVENUES	3,780	-	-	-	-	-	-
TOTAL - UTILITY DEPOSIT FUND	35,233	31,861	32,810	28,376	-	-	-

CITY OF LOWELL
 UTILITY DEPOSIT FUND REQUIREMENTS
 JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
045-100-0000 ADMINISTRATION							
045-100-6000 MATERIALS AND SERVICES							
045-100-6907 DEPOSIT REFUNDS	3,372	3,484	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	3,372	3,484	-	-	-	-	-
TOTAL - ADMINISTRATION	3,372	3,484	-	-	-	-	-

CITY OF LOWELL
 UTILITY DEPOSIT FUND REQUIREMENTS
 JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2016-17		
					PROPOSED	APPROVED	ADOPTED
045-800-0000 NONDEPARTMENTAL							
045-800-9000 INTERFUND TRANSFERS							
045-800-9030 TRANSFER TO WATER FUND	-	-	32,810	28,376			
SUBTOTAL INTERFUND TRANSFERS	-	-	32,810	28,376	-	-	-
TOTAL - NONDEPARTMENTAL	-	-	32,810	28,376	-	-	-
TOTAL REQUIREMENTS - UTILITY DEPOSIT FUND	3,372	3,484	32,810	28,376	-	-	-

CITY OF LOWELL
PERSONNEL LIABILITIES FUND SUMMARY, BY OBJECT
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
RESOURCES							
BEGINNING CASH	14,768	19,368	23,968	23,968	-	-	-
REVENUES	-	-	-	-	-	-	-
INTERFUND TRANSFERS	4,600	4,600	-	-	-	-	-
TOTAL RESOURCES	19,368	23,968	23,968	23,968	-	-	-
REQUIREMENTS							
MATERIALS AND SERVICES	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	23,968	23,968	-	-	-
TOTAL REQUIREMENTS	-	-	23,968	23,968	-	-	-

CITY OF LOWELL
PERSONNEL LIABILITIES FUND RESOURCES
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
016-000-3000 FUND BALANCE							
016-000-3100 BEGINNING CASH	14,768	19,368	23,968	23,968	-	-	-
SUBTOTAL FUND BALANCE	14,768	19,368	23,968	23,968	-	-	-
016-025-4900 INTERFUND TRANSFERS							
016-025-4910 TRANSFER FROM GENERAL FUND	2,000	2,000	-	-	-	-	-
016-025-4912 TRANSFER FROM STREET FUND	600	600	-	-	-	-	-
016-025-4930 TRANSFER FROM WATER FUND	2,000	2,000	-	-	-	-	-
SUBTOTAL INTERFUND TRANSFERS	4,600	4,600	-	-	-	-	-
TOTAL - PERSONNEL LIABILITIES	19,368	23,968	23,968	23,968	-	-	-

CITY OF LOWELL
PERSONNEL LIABILITIES FUND REQUIREMENTS
JULY 1, 2017 - JUNE 30, 2018

DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18		
					PROPOSED	APPROVED	ADOPTED
016-800-0000 NONDEPARTMENTAL							
016-800-9000 INTERFUND TRANSFERS							
016-800-9010 TRANSFER TO GENERAL FUND	-	-	10,421	10,421	-	-	-
016-800-9012 TRANSFER TO STREET FUND	-	-	3,126	3,126	-	-	-
016-800-9030 TRANSFER TO WATER FUND	-	-	10,421	10,421	-	-	-
SUBTOTAL INTERFUND TRANSFERS	-	-	23,968	23,968	-	-	-
TOTAL - NONDEPARTMENTAL	-	-	23,968	23,968	-	-	-
TOTAL REQUIREMENTS- PERSONNEL LIABILITIES	-	-	23,968	23,968	-	-	-