

Lowell City Council
Special Meeting and Work Session Agenda
Tuesday, February 4 at 7 P.M.
Maggie Osgood Library, 70 N. Pioneer Street

Special Meeting Agenda

Call to Order/Roll Call/Pledge

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

Approval of Agenda

Public Hearings

1. USDA Loan and Grant Application

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

Council Comments (three minutes per speaker)

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

Old Business:

1. Ordinance 300 – Parks and Recreation Master Plan – 2nd Reading and Potential Adoption

New Business:

1. Review and Acceptance of FY 2019 Financial Audit – Discussion/Possible Action
2. Surplus of Ford F-150 – Discussion/Possible Action
3. Consideration of USDA Loan and Grant Application – Discussion/Possible Action
4. Consideration of City Administrator Contract – Discussion/Possible Action
5. Ordinance 301 – BBJ Festival Committee Membership Requirements– Discussion/First Reading

Other Business

Mayor Comments

Community Comments: Limited to two (2) minutes if prior to 9:30 PM

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

Adjourn

Work Session Agenda (Immediately Following Special Meeting)

Call to Order/Roll Call

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

Work sessions are held for the City Council to receive background information on City business and to give Council members an opportunity to ask questions and express their individual views. No decisions are made, and no votes are taken on any agenda item. The public is invited to attend, however, there is generally no public comment period.

Work Session Topic(s)

1. Financial Reports
Attachments: December 2020 Financial Report
2. Douglas Fast Net Franchise Agreement
Attachments: Draft Franchise Agreement
3. Maggie Osgood Library Capital Campaign
Attachments: Provided after Library Committee Meeting on Monday, February 3

Adjourn

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: January 31, 2020
SUBJECT: Public Hearing
USDA Loan and Grant Application

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

SUMMARY:

The City of Lowell has an opportunity to apply for USDA Rural Development funding to replace a water line on Main Street from Pioneer Street to Moss Street, water and sewer lines on Lakeview Avenue from Pioneer Street to Moss Street, and citywide water meter replacement for an approximate cost of \$460,000. The City is holding this public hearing to provide an opportunity for the public to comment on the application.

FISCAL IMPACT:

The City is eligible for up to a 45% grant. If awarded, this would reduce the loan cost to approximately \$253,000.

COURSES OF ACTION:

Open the public hearing for comments on the application.

RECOMMENDATION:

Open the public hearing for comments on the application.

ATTACHMENTS:

None.

AGENDA ITEM SUMMARY

TO:	Mayor Bennett and Council	<input type="checkbox"/> DISCUSSION
FROM:	Jared Cobb, City Administrator	<input type="checkbox"/> ACTION
DATE:	January 31, 2020	<input type="checkbox"/> RESOLUTION
SUBJECT:	Public Hearing	<input checked="" type="checkbox"/> ORDINANCE
	Ord. 300 – Parks & Recreation MP and	<input type="checkbox"/> PROCLAMATION
	Comp Plan Amendments	<input type="checkbox"/> REPORT

SUMMARY:

On May 30, 2019 the Parks and Recreation MP Steering Committee recommended approval of the new Parks and Recreation MP. Subsequently, our consultant and planner prepared an amendment to the Parks and Recreation element of the Comprehensive Plan. The City is required to hold two public hearings. A public hearing was held at the January 15, 2020 Planning Commission meeting at the City Council meeting on January 21, 2020. A first reading of the Ordinance was completed on January 21, 2020.

FISCAL IMPACT:

N/A

COURSES OF ACTION:

1. Motion to approve a second reading of Ordinance 300, by title only.

If a second reading is completed:

1. Motion to approve Ordinance 300.

RECOMMENDATION:

Notice of the Public Hearing for Ordinance 300 was posted on the website, Facebook, and bulletin boards on January 7. A complete copy of Ordinance 300 was posted on the website on January 7 in the Planning Commission meeting packet.

Motion to approve a second reading of Ordinance 300, by title only.

Motion to approve Ordinance 300.

ATTACHMENTS:

1. Ordinance 300 – Parks and Recreation Master Plan and Comprehensive Plan Amendment

**CITY OF LOWELL
ORDINANCE NO. 300**

AN ORDINANCE ADOPTING THE LOWELL PARKS MASTER PLAN AS A REFINEMENT PLAN TO THE LOWELL COMPREHENSIVE PLAN, AND AMENDMENTS TO THE LOWELL COMPREHENSIVE PLAN RELATED TO PARKS AND RECREATION INVENTORY AND POLICIES.

WHEREAS, the City of Lowell City Council, through enactment of Ordinance 300, has adopted the Lowell Parks Master Plan (Exhibit B); and

WHEREAS, the City of Lowell City Council, through enactment of Ordinance 300, has amended the Comprehensive Plan – by replacing existing language addressing Lowell parks and recreation inventory, goals and policies with reference to the goals, objectives, recommendations and inventory contained in the Lowell Parks Master Plan and amended policies to enforce these as indicated in Exhibit C; and

WHEREAS, the City of Lowell Planning Commission reviewed the proposal on January 15, 2020, at a Public Hearing, and recommended approval of the proposed Lowell Parks Master Plan and amendments to the Lowell Comprehensive Plan; and

WHEREAS, evidence exists within the record (Exhibit A) indicating that the proposal meets the requirements of the City of Lowell Comprehensive Plan, Land Development Code and the requirements of applicable state and local law, including consistency with Oregon’s Statewide Planning Goals; and

WHEREAS, the City of Lowell City Council has conducted public hearings and is now ready to take action;

NOW THEREFORE THE CITY OF LOWELL ORDAINS AS FOLLOWS:

Section 1. The City of Lowell City Council adopts the Lowell Parks Master Plan, as set forth in Exhibit B.

Section 2. The City of Lowell City Council adopts amendments to the Comprehensive Plan as set forth in Exhibit C.

Section 3. The City of Lowell City Council adopts the Findings of Fact, attached as Exhibit A, which include findings addressing the consistency of the proposed amendments with the City of Lowell Comprehensive Plan, Land Development Code, and Oregon’s Statewide Planning Goals.

Section 4. Severability. If any phrase, clause, or part of this Ordinance is found to be invalid by a court of competent jurisdiction, the remaining phrases, clauses, and parts shall remain in full force and effect.

Passed by the City Council this _____ day of _____, 2020.

Signed by the Mayor this _____ day of _____, 2020.

ATTEST:

EXHIBIT A

FINDINGS OF FACT

ADOPTION OF LOWELL PARKS MASTER PLAN AND ENABLING AMENDMENTS TO THE LOWELL COMPREHENSIVE PLAN

I. APPLICABLE CRITERIA

The Lowell Parks Master Plan and accompanying Parks and Recreation update is proposed to be adopted as a refinement plan of the Lowell Comprehensive Plan. The vision, goals and recommendations of the Lowell Parks Master Plan will provide policy direction for the areas identified within the Lowell Parks Master Plan. Section 9.253 *Amendments* of the Lowell Land Development Code (LDC) outlines the following key approval criteria for Comprehensive Plan Amendments:

LOWELL LAND DEVELOPMENT CODE, SECTION 9.303

(b) Decision Criteria.

All requests for an amendment to the text or map of this Code or the Comprehensive Plan may be permitted upon authorization by the City Council in accordance with following findings:

- (1) The proposed amendment does not conflict with the intent of the Comprehensive Plan.*
- (2) There is a need for the proposed amendment to comply with changing conditions, new laws or to correct existing deficiencies.*
- (3) The amendment will not have a significant adverse impact on adjacent properties.*
- (4) The amendment will not have a significant adverse impact on the air, water and land resources of the City*
- (5) The amendment will not have a significant adverse impact on public facilities, transportation, the economy, and on the housing needs of the City.*
- (6) The amendment does not conflict with the intent of Statewide Planning Goals.*

II. FINDINGS

LOWELL LAND DEVELOPMENT CODE: SECTION 9.253 AMENDMENTS

It is recognized that this Code or the Lowell Comprehensive Plan may require amendments to adjust to changing circumstances. An amendment may require either,

(a) Legislative Decision as defined in Section 9.303 ...

Amendments may be either Text Amendments or Map Amendments. The City utilizes a single land use map as a Comprehensive Plan Map and a Zoning Districts Map, therefore a

City of Lowell

Comprehensive Plan Amendment – Lowell Parks Master Plan --Findings of Fact

Page 1 of 12

zone change map amendment is an amendment to the Lowell Comprehensive Plan and the Lowell Land Development Code.

(a) Amendment Application.

An Amendment to this Code may be initiated by the City Council, the Planning Commission or by application of a property owner....

FINDING: The City of Lowell initiated the Lowell Parks Master Plan with the assistance of the University of Oregon’s Institute for Policy Research and Engagement (IPRE). With the assistance of the City and IPRE, the Plan was developed at the direction of the Lowell Parks Master Plan Steering Committee.

SECTION 9.303 (b) Decision Criteria.

These criteria (outlined above) are addressed individually within this findings document.

(c) Decision Process.

(1) Text amendments or zone change map amendments that affect a group or class of properties within the City requires a "Legislative Decision" by the City Council with recommendation by the Planning Commission in conformance with the Legislative Public Hearing procedures of Section 9.307.

FINDING: The procedures outlined in the Lowell Land Development Code for Legislative Public Hearing procedures and notice have been met, including proper DLCD notice. Notice of adoption of the Plan was publicly posted in conspicuous areas and included in utility bills. The proposal is consistent with the Lowell Land Development Code.

LOWELL LDC SECTION 9.303 (b)(1)

The proposed amendment does not conflict with the intent of the Comprehensive Plan.

(COMPREHENSIVE PLAN SECTION 9.914 – COMPREHENSIVE PLANNING)

(d) Plan Amendments and Local Plan Changes

Plan Amendments should be made as needed to maintain the Plan as an up-to-date guideline for urban development in Lowell. Section 9.253 of the Land Development Code provides the procedures for Code or Plan Amendments.

Plan Amendments include text or land use map changes that have widespread and significant impact within the community. The Comprehensive Plan or Land Development Code should be revised as community needs change or when development occurs at a different rate than contemplated by the Plan. Major revisions should not be made more frequently than every five years unless changing conditions warrant this significant action.

...

Major Amendments and Local Changes to the Plan or Code must be adopted by the City Council following a recommendation by the Planning Commission based upon citizen involvement, and coordination with other governmental units and agencies. Citizens in the area and affected governmental units will be given an opportunity to review and comment prior to any proposed Plan or Code change.

FINDING: The Lowell Parks Master Plan provides a much-needed update to the Lowell Parks and Open Space Master Plan that was completed in 2007. Lowell is expected to undergo population growth and development in the next 20 years, which will require an improved parks system to maintain adequate levels of service. The City, through outreach and coordination with other government agencies has established a clear need to amend the Lowell Comprehensive Plan. The City of Lowell did recently have an amendment to the Comprehensive Plan, when the City adopted the Lowell Downtown Master Plan. The proposed Lowell Parks Master Plan has been shared with affected government agencies, including Lane County, Lowell School District, and the Lowell Rural Fire Protection District. The public has also been given opportunities to participate in the development of the Lowell Parks Master Plan as well as review the Plan and provide comment.

f) City/County Coordination

The Lowell Urban Growth Boundary (UGB) and the City Limits are contiguous. That is, they are the same boundary. An “Area of Interest” (AOI) or area of mutual concern was established in 2000 in a “Joint Agreement for Planning Coordination Between Lane County and the City of Lowell”. The City has outright planning responsibility for the area within the City/UGB boundary. The County has planning responsibility for the AOI although it will submit proposed changes and development proposals to the City for review and comment prior to issuing a decision on specified Land Use Action

FINDING: The proposed Lowell Parks Master Plan complements and integrates other plans that guide Lowell and the surrounding area. While the Plan speaks to connections and elements of nearby parks and open spaces that are not City owned or operated, the Plan only involves direct actions and recommendations related to City owned or operated parks and associated property. Lane County has been a participant in the planning process and has the opportunity to review the Plan.

(g) Plan Implementation

Implementation measures are intended to assist in putting the Plan into effect. Generally, Plan implementation includes the enactment of regulatory measures pertaining to land development such as zoning and subdivision regulations that are contained in the Lowell Land Development Code, but also include other studies, reports, standards, plans and ordinances. Capital Improvement Programs or other management measures also assist in implementing Planning Goals and Policies. The Plan and implementing ordinances will be adopted by the Lowell City Council after review and recommendation by the Planning

City of Lowell

Comprehensive Plan Amendment – Lowell Parks Master Plan --Findings of Fact

Page 3 of 12

Commission and public participation and public hearings. Implementation ordinances will be reviewed and revised as needed. The Plan, supporting documents, and implementing ordinances will be maintained on file in the Lowell City Hall and are easily accessible to the public.

FINDING: The Lowell Parks Master Plan provides a holistic vision, goals, objectives and recommendations for cultivating a full-service parks system. The Comprehensive Plan outlines park and recreation policies that authorize and sustain the implementation of the Parks Master Plan. The adoption of the Parks Master Plan will involve two public hearings, with final action being taken by City Council in the form of an ordinance. Lastly, the Lowell Comprehensive Plan will need to be acknowledge by DLCD.

(h) Plans

There are several specific plans and planning studies that are referenced in the Lowell Comprehensive Plan, but are not a part of the adopted plan. They are identified and referenced in the applicable topic section of the Plan.

FINDING: The Lowell Parks Master Plan will be adopted as a “specific” or “refinement” plan of the Lowell Comprehensive Plan. The Comprehensive Plan will be amended in order to make appropriate reference to the Lowell Parks Master Plan.

(j) Zoning and the Comprehensive Plan

The Comprehensive Plan, while a guide for zoning actions, is not a zoning regulation. Zoning regulations are detailed pieces of legislation that are intended to implement the proposals of the Comprehensive Plan by providing specific standards for use of land in various districts within the community. It is important that zone change proposals be considered in relation to the policies and aims of the Comprehensive Plan. Amendments to the Zoning provisions of this Code that are consistent with the Comprehensive Plan can proceed as provided in the Code. However, zoning amendments that are contrary to the intent of the Comprehensive Plan should be reviewed first as a potential Plan change. If the zoning amendment is deemed in the public interest, then the Comprehensive Plan should be so amended before action on the zoning amendment proceeds. This procedure should guarantee essential coordination between the two planning instruments.

FINDING: Implementation of the proposed Lowell Parks Master Plan will be grounded in local policy through amendments to the Lowell Comprehensive Plan. No changes to the Lowell Development Code are currently proposed.

Section 9.919: Planning Goals and Policies

This section of the Lowell Comprehensive Plan addresses the first two Statewide Planning Goals, *Goal 1- Citizen Involvement and Goal 2 - Land Use Planning.*

The following goals were identified as applicable

Goal 1: “to encourage development in a planned and considered manner consistent with the community’s vision, general health, safety and welfare.”

Goal 5: “to achieve effective communication between city residents and city officials and to provide an ongoing opportunity for all persons to participate in all phases of the planning process.”

The following associated Policies were found to be applicable:

Policy 8: “An active and on-going citizen involvement program shall be maintained by the City to insure that all citizens have an opportunity to be informed and involved in the planning process”

Policy 9: “The City of Lowell shall reinforce the applicable Statewide Planning Goals as they apply to the community through specific goals, objectives and policies in response to community needs.”

FINDING: Consistent with the Lowell Comprehensive Plan, a Lowell Parks and Recreation Master Plan Steering Committee has been formed as a part of the Lowell Parks and Recreation planning process. The Steering Committee is made up of Lowell residents that represent a diverse range of backgrounds, and interests. The volunteer Committee is composed of existing members of the Planning Commission, Parks and Recreation Committee, and at-large residents. It will be the Committee’s responsibility to guide progress, review deliverables, provide feedback, promote community involvement and provide direction to staff. Members of the Steering Committee included:

Lowell Parks Master Plan Steering Committee:

Member	Affiliations
Jerry Bjornstad	Planning Commission
Joseph Brazill	Parks and Recreation Committee
Aaron Graham	Blackberry Jam Festival Committee
Sara Mikulich	Parks and Recreation Committee
Tony Moreci	Parks and Recreation Committee
Hall O’Regan	Parks and Recreation Committee
Mary Wallace	Planning Commission
George Wild	Parks and Recreation Committee
Tristan Woodhurst	At-large resident

The proposed Lowell Parks Master Plan is consistent with these Plan Goals and Policies.

Section 9.929: Environment

The following environmental goal is applicable to the proposal.

Goal 2 “The City shall encourage developments that reinforce the aesthetic appeal of the community’s natural setting.”

FINDING: The community and Steering Committee have identified Lowell’s natural assets as one of its key strengths. In addition to traditional play-oriented spaces, Lowell has a unique opportunity to build off of Lowell’s natural beauty and natural features (such as the surrounding hills and reservoirs) that characterize the community. All decisions were made considering how any future growth and development may impact the natural environment. This goal was particularly important in considering the enhancements and connectivity to Orchard Park and by developing the railroad right of way found near Orchard Park. As well as increasing access points to Lowell’s greatest natural feature: Dexter Lake. The proposal is consistent with this policy.

Section 9.939: Population and Economy

The following policies were found to be applicable to the proposal.

Policy 1: “The City of Lowell shall strive for continual and substantial progress toward improving the quality of life for area residents including livability and economic prosperity.”

Policy 2 “The City shall actively encourage young families with children to locate in Lowell to support and maintain the Lowell School District.”

FINDING: The proposed Lowell Parks Master Plan promotes a balance of livability and health and wellness of all residents of Lowell. The Master Planning process was conducted in consultation with students of the Lowell School District and reflects feedback about ways that Lowell parks can support the school’s positive momentum and contribute to inviting open spaces for all ages and residents of Lowell. The proposal is consistent with these policies.

Goal 9.959: Land Use Goals and Policies

The following goals were identified as applicable:

Goal 2: “To preserve open space in the urban environment that will enhance the livability of Lowell.”

Goal 3: “To provide recreational facilities that address the needs of the community and visitors.”

Goal 4: “To provide an inviting Downtown Core Area enhanced with mixed uses, sidewalks, bike lanes, landscaping, distinctive lighting and underground utilities.”

The following associated Policies were found to be applicable:

General Land Use

Policy 3 “The City shall encourage the removal and rehabilitation of unused or abandoned/dilapidated buildings.”

Open Space

Policy 20 “Publicly owned lands shall be encouraged to allow public access for recreational and scenic purposes.”

Policy 21 “The City shall prepare a Park and Open Space Master Plan that incorporates recreation areas, drainage greenways, trails and scenic resources.”

Policy 24 “The City shall require inclusion of landscaping as an integral part of site and street developments.”

FINDING: The Lowell Parks Master Plan provides concepts for utilizing vacant City-owned properties for future park expansion, as well as creating a vibrant downtown core, consistent with the Lowell Downtown Plan. The proposal is consistent with these policies.

LOWELL LDC SECTION 9.303 (b))

(2) There is a need for the proposed amendment to comply with changing conditions, new laws or to correct existing deficiencies.

FINDING: The need for a Lowell Parks Master Plan has been clear given the anticipated growth in Lowell, specifically, in the areas of increased commercial (and mixed-use) activity, residential units, and increased enrollment in the Lowell School District. Additionally, the requirement for a Parks and Open Space Master Plan is identified as a Policy in the Lowell Comprehensive Plan. As such, elements of the Lowell Comprehensive Plan should be routinely revised and updated to keep pace with the current growth and demands of the City. The City, through outreach and coordination with other government agencies has established a clear need for the amendment to the Lowell Comprehensive Plan to revitalize parks and open spaces within Lowell city limits and nearby state and county owned properties and parks. Updated policies and goals with respect to parks and open space are required to address existing deficiencies. This criterion is met.

LOWELL LDC SECTION 9.303 (b))

(3) The amendment will not have a significant adverse impact on adjacent properties.

FINDING: The Lowell Parks Master Plan process included numerous opportunities for public and other stakeholder feedback. The plan’s concepts have also been iterative, taking into account potential adverse impacts on adjacent properties. The Steering Committee was composed of existing members of the Planning Commission, Economic Development

City of Lowell

Comprehensive Plan Amendment – Lowell Parks Master Plan --Findings of Fact

Page 7 of 12

Committee, Fire Protection District, Parks and Recreation Committee, and at-large residents. The Committee's guides progress, reviewed deliverables, provided feedback and promoted community involvement and awareness. This criterion is met.

LOWELL LDC SECTION 9.303 (b))

(4) The amendment will not have a significant adverse impact on the air, water and land resources of the City

FINDING: The community and Steering Committee have identified Lowell's natural assets as one of its key strengths. Maintaining Lowell's environmental quality is essential to the livability of the community. All decisions were made considering how any future growth and development may impact the natural environment. This goal was particularly important in considering the development of park concept plans, and other landscape improvements. This criterion is met.

LOWELL LDC SECTION 9.303 (b))

(5) The amendment will not have a significant adverse impact on public facilities, transportation, the economy, and on the housing needs of the City.

FINDING: The proposed Lowell Parks Master Plan advances recreation and open space concepts that promote the recreational needs of local residents, visitors, and stakeholders. The process considered major transportation routes and the mobility of people and access to Lowell parks and open spaces. The planning process also looked at investing in parks by increasing the budget (possibility of re-evaluating SDC fee structure to accommodate future park development) for park maintenance and operation to accommodate new parks or improvements. While the Lowell Parks Master Plan doesn't directly relate to housing, new residential developments should take into consideration if residents of the development would be within the City's standard for distance from a park and if not, pursue plans to develop new parkland. The proposal is consistent with this criterion

LOWELL LDC SECTION 9.303 (b))

(6) The amendment does not conflict with the intent of Statewide Planning Goals.

OREGON STATEWIDE PLANNING GOALS

The proposal is consistent with the following applicable Statewide Planning Goals; Statewide Planning Goals not cited below are found to not be applicable to this amendment.

GOAL 1: CITIZEN INVOLVEMENT [OAR 660-015-000(1)]. *To develop a citizen involvement program that insures the opportunity for citizens to be involved in all phases of the planning process.*

FINDING: Consistent with the Lowell Comprehensive Plan, a Lowell Parks and Recreation Master Plan Steering Committee has been formed as a part of the Lowell Parks Master

City of Lowell

Comprehensive Plan Amendment – Lowell Parks Master Plan --Findings of Fact

Page 8 of 12

Planning process. The Steering Committee is made up of Lowell residents that represent a diverse range of backgrounds, and interests. The volunteer Committee is composed of existing members of the Planning Commission, Economic Development Committee, Parks and Recreation Committee, and at-large residents. It will be the Committee’s responsibility to guide progress, review deliverables, provide feedback, promote community involvement and provide direction to staff.

Lowell, and other area residents, had numerous opportunities to become aware of, and engage in planning process related to the Lowell Parks Master Plan. These opportunities included a survey to every resident in town, a booth at the Blackberry Jam Festival, several open houses and a design workshop. Chapter 1, Page 4, of the Master Plan catalogues public outreach.

GOAL 2: LAND USE PLANNING [OAR 660-015-000(2)]

To establish a land use planning process and policy framework as a basis for all decision and actions related to use of land and to assure an adequate factual base for such decisions and actions.

All land-use plans and implementation ordinances shall be adopted by the governing body after public hearing and shall be reviewed and, as needed, revised on a periodic cycle to take into account changing public policies and circumstances, in accord with a schedule set forth in the plan. Opportunities shall be provided for review and comment by citizens and affected governmental units during preparation, review and revision of plans and implementation ordinances.

FINDING: The proposal is consistent with Goal 2 because:

- **The Code and Comprehensive Plan amendments provide a factual basis for land use decisions based on technical analyses used to develop the amendments.**
- **The ordinance adopting the amendment to the Comprehensive Plan and development code, will be adopted by City Council after a public hearing.**
- **Opportunities have been and will be provided for review and comment by citizens and affected governmental units.**

GOAL 5: OPEN SPACES, SCENIC AND HISTORIC AREAS, AND NATURAL RESOURCES. *To conserve open space and protect natural and scenic resources.*

FINDING: These amendments do not create or amend the City’s list of Goal 5 resources, do not amend a code provision adopted in order to protect a significant Goal 5 resource or to address specific requirements of Goal 5, do not allow new uses that could be conflicting uses with a significant Goal 5 resource site and do not amend the acknowledged urban growth

boundary. City owned parks are addressed under Goal 8 and in the Lowell Parks Master Plan. The proposal is consistent with Goal 5.

GOAL 6: AIR, WATER AND LAND RESOURCE QUALITY. *To maintain and improve the quality of air, water and land resources.*

FINDING: Goal 6 addresses waste and process discharges from development, and is aimed at protecting air, water, and land from impacts from those discharges. The amendments do not affect the City's ability to provide for clean air, water, or land resources. Goal 6 is satisfied.

GOAL 7: AREAS SUBJECT TO NATURAL DISASTERS AND HAZARDS. *To protect life and property from natural disasters and hazards.*

FINDING: Goal 7 requires that local government planning programs include provisions to protect people and property from natural hazards such as floods, landslides, earthquakes and related hazards, tsunamis and wildfires. The Goal prohibits development in natural hazard areas without appropriate safeguards. The amendments do not affect the City's restrictions on development in areas subject to natural disasters and hazards. Further, the amendments do not allow for new development that could result in a natural hazard. Accordingly, Goal 7 does not apply.

GOAL 8: RECREATIONAL NEEDS. *To satisfy the recreational needs of both citizens and visitors to the state.*

FINDING: Goal 8 ensures the provision of recreational facilities to Oregon citizens. The Lowell Parks Master Plan provides a much-needed update the parks and open spaces of Lowell to reflect the current growth occurring in Lowell. The Plan is intended to guide the vision for development and maintenance of Lowell's parks for the next 20 years and add capacity to accommodate the changing population and development needs. Additionally, several policies are designed to make sure the parks are designed for use by all residents and access to parks and open spaces are equitable. Accordingly, the amendments are consistent with Goal 8.

GOAL 9: ECONOMIC DEVELOPMENT. *To provide adequate opportunities for a variety of economic activities vital to public health, welfare and prosperity.*

FINDING: The proposed Lowell Parks Master promotes a balance of livability and economic prosperity. The Master Planning process was conducted in consultation with the Lowell School District and reflects feedback about ways that the Rolling Rock Park, located downtown, and other possible park upgrades and developments can support the school's positive momentum and contribute to attracting young families. The proposal is consistent with Goal 9.

GOAL 10: HOUSING. *To provide for the housing needs of citizens of the state.*

FINDING: The Lowell Parks Master Planning process looked at service area to determine if any neighborhoods within the City are either over – or under served by parks. The assessment is useful in determining whether all neighborhoods in the City are being equitably served by park and recreation infrastructure. As Lowell’s population continues to expand, the City will have to develop new parks in underserved areas and in areas of new housing developments. Additionally, included in the recommendations, is a “parks and recreation” check to each new proposed residential development. This “parks and recreation” check is to determine if the residents of the residential development would be within the City’s standard for distance from a park. If the standard is not met, then the City and developer(s) should pursue plans to develop new parkland. The proposal is consistent with these policies.

GOAL 11: PUBLIC FACILITY PLANNING. *To plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural development.*

Urban Facilities and Services-Refers to key facilities and to appropriate types and levels of at least the following: police protection; sanitary facilities; storm drainage facilities; planning, zoning and subdivision control; health services; recreation facilities and services; energy and communication services; and community governmental services.

FINDING: The amendments provide prioritization and for deliberate anticipation of public improvements. Projects outlined within the Lowell Parks Master Plan include planning level cost estimates, priorities reflective of public and decision maker feedback. It also outlines coordination with other agencies to provide connections to regional parks and trails. Statewide Planning Goal 11 is satisfied.

GOAL 12: TRANSPORTATION. *To provide of a safe, convenient and economic transportation system.*

The Transportation Planning Rule (OAR 660-012-0060), which implements Statewide Planning Goal 12, provides:

(1) If an amendment to a functional plan, an acknowledged comprehensive plan, or a land use regulation (including a zoning map) would significantly affect an existing or planned transportation facility, then the local government must put in place measures as provided in section (2) of this rule, unless the amendment is allowed under section (3), (9) or (10) of this rule. A plan or land use regulation amendment significantly affects a transportation facility if it would:

(a) Change the functional classification of an existing or planned transportation facility (exclusive of correction of map errors in an adopted plan);

(b) Change standards implementing a functional classification system; or

(c) Result in any of the effects listed in paragraphs (A) through (C) of this subsection based on projected conditions measured at the end of the planning period identified in the adopted TSP. As part of evaluating projected conditions, the amount of traffic projected to be generated within the area of the amendment may be reduced if the amendment includes an enforceable, ongoing requirement that would demonstrably limit traffic generation, including, but not limited to, transportation demand management. This reduction may diminish or completely eliminate the significant effect of the amendment.

(A) Types or levels of travel or access that are inconsistent with the functional classification of an existing or planned transportation facility;

(B) Degrade the performance of an existing or planned transportation facility such that it would not meet the performance standards identified in the TSP or comprehensive plan; or

(C) Degrade the performance of an existing or planned transportation facility that is otherwise projected to not meet the performance standards identified in the TSP or comprehensive plan.

FINDING: The amendments are aimed toward a community vision that provides healthy and enjoyable recreational opportunities to its residents and visitors, and build capacity to accommodate Lowell’s changing population and development needs. The proposed Lowell Parks Master Plan does not change the functional classification of a transportation facility or change the standards implementing a functional classification system. The proposed amendments briefly reference transportation, but in a manner that makes parks and open spaces more accessible to all residents. Therefore, the amendments do not have a significant effect under (a) or (b). In regard to (c), the amendments will not significantly increase the level of development beyond that allowed currently. Therefore, the amendments do not significantly affect any existing or future transportation facilities. Based on the above findings, the amendments are consistent with Statewide Planning Goal 12.

GOAL 13: ENERGY CONSERVATION. *Requires development and use of land that maximizes the conservation of energy based on sound economic principles.*

FINDING: To the extent the amendments impact energy conservation, they are consistent with Goal 13.

CONCLUSION:

The Lowell Parks Master Plan and enabling amendments to Lowell Comprehensive Plan are consistent with the applicable criteria.



Prepared for:
City of Lowell

107 E 3rd Street
Lowell, OR 97452

Prepared by:

O UNIVERSITY OF
OREGON | School of Planning, Public
Policy and Management
Institute for Policy Research and Engagement

LOWELL PARKS MASTER PLAN

MAY 2019

VOLUME I: FINAL REPORT

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Special Thanks & Acknowledgements

Institute of Policy Research and Engagement wishes to thank the following individuals for their assistance with this project. We thank Jared Cobb (City Administrator) for his advice and assistance throughout the project. We also thank the Lowell Parks and Recreation Master Plan Steering Committee for their dedication to this project.

Lowell Parks and Recreation Master Plan Steering Committee

Jerry Bjornstad
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About the Institute for Policy and Research Engagement

The Institute for Policy Research and Engagement (IPRE) is a research center affiliated with the Department of Planning, Public Policy, and Management at the University of Oregon. It is an interdisciplinary organization that assists Oregon communities by providing planning and technical assistance to help solve local issues and improve the quality of life for Oregon residents. The role of the IPRE is to link the skills, expertise, and innovation of higher education with the transportation, economic development, and environmental needs of communities and regions in the State of Oregon, thereby providing service to Oregon and learning opportunities to the students involved.

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Table of Contents

Chapter 1: Introduction	1-1
Overview.....	1-2
Purpose of the Plan.....	1-3
Parks Planning Process.....	1-3
Relationship to Other Plans.....	1-6
Plan Organization.....	1-7
Chapter 2: Community Profile	2-1
Chapter 3: The Lowell Park System	3-1
Park Classifications.....	3-2
Parks Inventory.....	3-8
Service Area Assessment.....	3-12
Evaluation of the Park System.....	3-14
Chapter 4: Park and Recreation Needs	4-1
Facilities, Maintenance, & Safety.....	4-3
Access and Use.....	4-7
Chapter 5: Park System Vision & Goals	5-1
Chapter 6: Park System Recommendations and Actions	6-1
Existing Park Improvements.....	6-2
Park System Expansion.....	6-3
Other Park Facility Improvements.....	6-3
Chapter 7: Funding and Implementation Strategy	7-1

Volume II - Park Concept Plans

Rolling Rock Park..... RR-1
Railroad Corridor Park..... ROW-1
Paul Fisher Park..... PF-1
Trail System Concept Plan..... TS-1

Volume III - Appendices

Appendix A: Community Engagement and Outreach..... A-1

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CHAPTER 1: INTRODUCTION

Chapter 1: Introduction

The Lowell Parks and Recreation

Master Plan (Plan) will provide a guiding vision for the development and maintenance of the parks system in Lowell for the next 20 years. The Plan articulates a community vision that (1) provides healthy and enjoyable recreational opportunities to its residents and visitors, and (2) builds capacity to accommodate Lowell’s changing population and development needs. The plan provides specific tools and guidance for achieving the goals and vision of city staff and the community at large.

- Pleasant places for residents and visitors to gather and socialize
- Opportunities for exercise and physical activity
- Stress relief and improved psychological health
- Natural area and habitat preservation
- Increased property values and tourism activity
- A source of community pride and engagement

Creating and maintaining park and recreation facilities is a challenge for local governments. Finite land, resources, and administrative and maintenance capacity may all limit a community’s ability to expand parks and services to meet their growing needs. Identifying system priorities and matching them with available resources requires thoughtful planning. Communities typically develop and adopt Parks and Recreation Master Plans to guide development of parks systems in a way that is both beneficial to the community and fiscally feasible.

Overview

Park and recreation systems play a vital role in residents’ quality of life. Whether through trails, natural areas, play equipment, sports fields, or open space, park and recreation systems offer multiple community benefits, including:¹

Quality of Life refers to an individual’s satisfaction with their social and physical surroundings. Parks and recreation are major contributors to the resources, assets, and opportunities that improve quality of life for residents.

¹ *Measuring the Economic Value of a City Park System*. The Trust for Public Land, 2009, *Measuring the Economic Value of a City Park System*.

Purpose of the Plan

This plan provides an extensive update of the 2007 Lowell Parks and Open Space Master Plan. Lowell is expected to undergo population growth and development in the next 20 years which will require improved parks system capacity to maintain adequate levels of service.

The Plan describes the community's vision for its parks and provides specific actions and tools necessary to achieve that vision. The plan:

- Provides a **community profile** that describes demographics, housing, and recreational trends in Lowell.
- Updates the **park inventory** including city owned property as well as trails and linkages.
- Analyze areas in the city that are currently **underserved** by park and recreational opportunities.
- Provides a planning framework of **goals, objectives, and specific recommendations** to guide the City's decisions.
- Includes five-year and ten-year **Capital Improvement Plans** that prioritize park expenditures based on need.

- Details **strategies for acquiring new parkland** to better serve the community of Lowell.
- Contains **funding options and opportunities** for park improvement and acquisition recommendations.

The Parks Planning Process

The parks planning process relied on input from residents, the Lowell Parks and Recreation Master Plan Committee, the Lowell Downtown Master Plan Committee, and City staff. The planning process unfolded in three phases:

- 1. Research** (Summer: June - September)
- 2. Community Engagement & Concept Design** (Summer/Fall: June - December)
- 3. Plan Development** (Fall/Winter: October - March)

The process was managed by a planning team consisting of external consultants (from the University of Oregon's Institute for Policy Research and Engagement) and the City of Lowell Administrator.

Research

The research phase of this project included a kick off meeting, site visits, and an inventory of park facilities to understand the current condition of parks. Information collected during this phase of the project forms the backbone of the project and set the stage for plan development.

Community Engagement & Concept Design

During the summer and fall of 2018 the planning team focused on community engagement and the development of design concepts. The planning team asked for feedback on how residents would like to see their parks improved and added to in the future through a series of public workshops and events, and a mailed survey (with an option to complete it online). This feedback helped the planning team create

updated goals and specific actions for the Lowell parks system. IPRE landscape design team also gathered information through site visits, and public outreach events to develop general design concepts for Rolling Rock Park and the

Railroad Corridor Park.

Community engagement provides tangible benefits to the process by: (1) providing insight into community members' values and preferences; (2) developing and nurturing an environment of goodwill and trust; (3) building consensus support for the Plan. Throughout the planning process, the planning team used a variety of methods to gather input from Lowell residents, including:

- Three public workshops
- Numerous site visits
- A mailed and online community-wide survey
- A hard-copy survey administered in schools to youth aged 11 – 13
- A public open-house
- Engagement through City of Lowell social media
- A project website



Dexter Lake Blackberry Jam Festival Workshop at Rolling Rock Park

Source: Institute for Policy Research and Engagement

This Plan combines community input with technical analysis to provide a framework for achieving the goals and objectives that implement the parks system vision. The Plan can also be integrated into other planning decisions that relate to areas of parks planning.

Relationship to Other Plans

The Lowell Parks Master Plan complements and integrates with other plans that guide Lowell and the surrounding area.

The **Parks and Recreation Element of Lowell's Comprehensive Plan** (updated concurrently with the Lowell Parks and Recreation Master Plan) serves as a technical guide to land use decisions related to parks and recreation. While the Lowell Parks and Recreation Master Plan provides a holistic vision and recommendations for cultivating a full-service parks system, the Comprehensive Plan Element focuses more on land use and development policies that will facilitate the implementation of the Master Plan.

The **Lowell Downtown Master Plan** is intended to guide development and public improvement within the downtown business district. It includes ways to improve the relationship of downtown to Rolling Rock Park.

The **Downtown Lowell Resource Team Report** includes information intended to assist revitalization of the downtown business district, including methods to enhance Rolling Rock Park and improve

its relationship with downtown. The plan also included several beautification projects to improve public areas and right-of-way near the town entrance, and downtown business district (including Rolling Rock Park).

The **City of Lowell Strategic Plan** is the management plan for the City. The plan is a political, compliance, and inspirational document that provides the Council's political direction in addressing the City's vision, mission, goals, prioritized objectives, and provides clarity and inspiration to the City Administrator and staff in addressing the priorities of the Council and community. Objective 9.0 of the plan addresses parks and recreation.

The **Lowell Capital Improvement Plan** is also being updated in conjunction with Parks Plan update. It provides a detailed roadmap for implementing needed improvements and additions to the park system in the next 20 years.

The **Lowell School District 10-Year Facilities Plan** provides direction on improving school district facilities in the context of current needs, enrollment, and projections for the decade. The Junior High School and High School are in downtown Lowell and provide recreation facilities. The Master Plan proposes a development of an all-weather track, to relocate the competition football field to the school site, and to relocate the baseball field to an off-site location. The plan also proposes a new gymnasium that includes a basketball court and a fitness center.

The **Lane County Parks and Open Space Master Plan** provides a 20-year vision for the future of parks in Lane County. The Lowell Covered Bridge and Interpretive Site is listed as a special use park. The plan lists several potential site treatments for the park including: facility stewardship, historic resources stewardship, maintenance, and collaboration.

The **Willamette River Middle Fork State Parks Master Plan** provides for Oregon Parks and Recreation Department’s (OPRD) plans for future development, use, and management of state park lands on the Middle Fork Willamette River and Dexter Reservoir including Lowell State Recreation Site. This plan should be consulted if future trail connections are considered to the Lowell State Recreation Site.

The **Oregon Statewide Recreation Trails Plan** constitutes Oregon’s ten-year plan for recreational trail management. This plan should be consulted if future trail connections are considered to the Lowell State Recreation Site.

The **Rivers to Ridges: Metropolitan Regional Parks and Open Space Study Vision and Strategies** provides a framework for future regional open space planning efforts. It includes a proposed Eugene to Pacific Crest regional trail that connects to Lowell via a crossing below the Dexter Dam at Dexter State Park. This plan should be consulted if future trail connections are considered to the Lowell State Recreation Site.

The **Dexter Lake Shoreline Management Plan** provides guidance for managing the Dexter Lake shoreline

including: rules and regulations, shoreline allocations, and requirements for permitting private facilities on public lands. If future park and recreation development occurs along Dexter Lake shoreline, the SMP will be a document in need of consultation.

Organization of the Plan

The remainder of the Lowell Parks Master Plan is organized as follows:

Chapter 2: Community Profile – Provides information on Lowell’s planning area, projected growth, and socio-demographic trends.

Chapter 3: The Lowell Parks System – Provides an overview of the City of Lowell’s existing parks and recreation facilities, park service areas, and park classifications.

Chapter 4: Park and Recreation Needs – Presents findings from the community engagement process, including what the community values in a park system and identified needs and wants for future park improvements.

Chapter 5: Park System Vision, Goals, Objectives, and Recommendations — Presents a 20-year vision for the Lowell park system, including goals and recommended action items. These recommendations outline specific efforts which the City and community can undertake to achieve the desired vision.

Chapter 6: Park System Improvements —

Includes proposed methods recommendations to improve existing park and recreation facilities as well as suggestions for *future* expansion of the parks system.

Chapter 7: Funding and Implementation Strategy —

Provides descriptions of (1) the parks system's current organization structure; (2) current operating budget; (3) projected park system expenditures; and (4) descriptions of funding tools available to the City of Lowell.

Volume II: Park Concept Plans —

Gives a detailed explanation of the process for developing the Rolling Rock Park redesign and Railroad Corridor improvements. This volume also includes the concept plan for Paul Fisher Park.

Volume III - Appendix A:**Community Engagement and**

Outreach — Explains the community input process and shares findings from the community workshops and community survey.



Lowell Covered Bridge Interpretive Center

Source: City of Lowell

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CHAPTER 2: COMMUNITY PROFILE

Chapter 2: Community Profile

The purpose of this section is to provide context and a summary profile for the City of Lowell. Additional detailed inventory and existing conditions information contained in the City of Lowell Comprehensive Plan and other relevant planning documents is incorporated herein by reference.

Physical Characteristics

Geographically, the City of Lowell is located approximately 20 miles from the Eugene-Springfield area in the Cascade foothills along a narrow finger of the Southern Willamette Valley formed by the Middle Fork of the Willamette River. Lowell is a community regionally known for accessible recreation opportunities. Just north of Highway 58 and bisected by Jasper-Lowell Road (aka North Shore Drive/Pengra Road) the City lies on the north side of the Middle Fork of the Willamette River along Lookout Point and Dexter Reservoirs. The area is a destination among anglers, rowers, other water sport enthusiasts, hikers, bikers, and equestrians.

Lowell's climate is consistent with the Marine west coast climate zone, with warm summers and cool, wet winters. Average annual rainfall is around 46 inches, while snow accumulation is not

common the city averages a few inches of snowfall annually. Temperatures in Lowell range from an average low of 36°F in January to an average high of 79°F in July. According to the Oregon Climate Change Research Institute, Lowell is likely to experience changes in historic precipitation and temperature patterns in the coming decades. Expected impacts include changes in hydrology, water availability, and increased risk of drought and wildfire.

At an elevation of 741 feet above sea level, the city occupies a small plateau about 45 feet above Dexter Lake and is surrounded by hilly terrain with elevations ranging from 695 feet at the shore of Dexter Lake to 2,141 feet at the summit of Disappointment Butte, to the northeast of Lowell.

According to the US Census Bureau, there are 1.18 square miles within Lowell's urban growth boundary (74% land) and the City has a population density of about 1,318 people per square mile.

Demographic Characteristics

Population

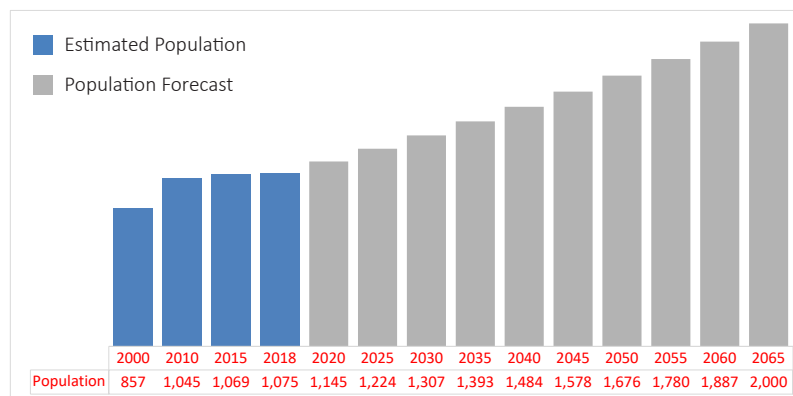
In 2018, Portland State University estimated the Lowell population at 1,075 residents. Between 2000 and 2018 the City grew at a faster rate than Lane County with the population increasing from 857 to 1,075 – an average annual growth rate (AAGR) of 1.3%. During that same period Lane County grew at a rate of 0.8%.

In 2015, Portland State University published the Coordinated Population Forecast for Lane County which projects population growth for the County and cities through 2065. The forecast projects Lowell’s population to be 1,484 in 2040 with an AAGR of 1.5% over that period (2018-2040). Between 2040 and 2065 Lowell’s population is forecast to grow by 516 with an AAGR of 1.2%. Lowell’s population is expected to increase by roughly 18% by 2040 and 86% by 2065. In terms of total countywide growth, Lowell is projected to account for roughly 0.6% of the forecasted population growth through 2040 and 0.7% of the forecasted population growth through 2065.

Age, Sex, and Households

It is important to understand the age distribution of a community before planning parks as the age of a resident has important implications on how the parklands will be utilized. Different age groups have different needs and expectations for park uses. American Community Survey data

Figure 2-1: Lowell Historical and Forecast Population Growth



Source: Coordinated Population Forecast for Lane County, Portland State University, 2015; NOTE: Includes population within the entire Urban Growth Boundary.

reveals that the median age in Lowell is 40 years old.

Table 2-2 shows the reported age distribution for Lowell in 2017. Like much of the United States and Oregon, Lowell is aging. From 2010 to 2017, the population of adults 75 or older increased more than any other age group, going from 4% to 10%. About 29% of the population is below the age of 18 while slightly more of the population (31%) is over the age of 55 (up from 16% in 2010).

Table 2-2: Lowell Age

Age Distribution	Number	Percent
Under 5 Years	96	8%
5 to 17 Years	265	21%
18 to 24 Years	58	5%
25 to 34 Years	85	7%
35 to 44 Years	188	15%
45 to 54 Years	160	13%
55 to 74 Years	259	21%
75 to 84 Years	113	9%
85 Years and Over	16	1%

Source: American Community Survey Tables: 2013-- 2017 (5-Year Estimates) (ACS17_5yr), ACS 2017 (5-Year Estimates), U.S. Census Bureau

About 36% of seniors (over 65 years old) have some form of disability compared with only 6% of the non-adult population (those 18 or under).

2017 American Community Survey data estimates that 51% of Lowell residents are female and 49% are male.

Families represent a significant part of the community. About 69% of households are families (13% are one-parent families).

Forty percent of households in the City have children under 18, compared to Lane County’s 25%.

In many communities, children and families use parks regularly as places of recreation, meeting places, exercise, and connecting to nature.

These trends indicate that the City should consider creating more recreation options that serve the needs of older and retired people. The

needs of older and retired people. The City should also consider the needs of children, families, and adolescents, particularly when assessing features, programming, and accessibility of park facilities.

Race and Ethnicity

2017 American Community Survey data indicates Lowell has a predominantly white population, the number of residents identifying as Hispanic or Latino has risen statewide, countywide, and citywide within the past decade. The population identifying as Hispanic or Latino doubled from 4% to 8% between 2010 and 2017. Table 2-3 illustrates the ethnic makeup of the City.

Table 2-2: Lowell Race and Ethnicity

Race and Ethnic Categories	Number	Percent
White	1,084	87%
Black/African American	0	0%
American Indian and Alaskan Native	7	1%
Asian	37	3%
Native Hawaiian and Other Pacific Islander	0	0%
Some Other Race	0	0%
Two or More Races	10	1%
Hispanic or Latino	102	8%

Source: American Community Survey Tables: 2013-- 2017 (5-Year Estimates) (ACS17_5yr), ACS 2017 (5-Year Estimates), U.S. Census Bureau

Lowell may continue to see growth in non-white populations. As minority populations increase, park systems may need to change to accommodate different needs and desires. Lowell parks should not only be a welcoming and accessible space for all residents but should also reflect the community’s growing diversity with the services, design, and activities offered.

Housing

Housing characteristics are important to consider in parks planning as they can indicate growth, economic stability, and permanence of residency.

Approximately 89% of homes in Lowell are owner occupied. Median house value for owner occupied units is \$172,400 (about \$95,000 less than Lane County). About 20% of the households in Lowell are cost burdened (paying more than 30% of their income on housing).

Of Lowell's occupied housing units, approximately 25% are manufactured/mobile homes, as opposed to single unit homes. This is higher than in Lane County and the United States as a whole, where less than 10 percent of housing units are manufactured/mobile homes.

Economics

Income

Lowell's median household income \$56,726 for 2017 is about the same as the state of Oregon (\$56,119) and higher than Lane County (\$47,710). The American Community Survey reports that about one-third of the Lowell population is classified as poor or struggling based on the ratio of income to poverty level (income to poverty level under 2.00).

Industry

The City is primarily a residential community with a limited local employment base. Workers primarily commute to the Eugene-Springfield metro area. The early industries in Lowell consisted of hop raising, stock

raising, and timber-related industries. Some timber-related industries, land management, and agriculture industries still exist in town. About seven-percent of families, children, and seniors are living in poverty. Lowell has a labor force of approximately 512 people (55% of the Lowell population; 1% unemployed). More than 16% of employees working in Lowell work in health care and social assistance, 12% work in services and retail trade, and 12% in education.

Conclusion

Lowell's population has been relatively stable but is expected to grow over the next 45 years. Nearby cities of Eugene, Springfield, Creswell, and nearby unincorporated areas of Lane County are expected to experience annual growth between 1.0% to 1.5% over the next 20 years, adding thousands to the total Lane County population. Because Lowell receives high traffic from out of town visitors, the rapid growth of surrounding cities may influence the extent of parks and recreation services required in Lowell.

A growing regional population may demand a comparable increase in infrastructure and public goods. Public amenities such as parks and recreation will play a crucial role in maintaining livability and general welfare of the community, particularly as an influx of new residents and visitors drives economic growth and housing development.



Flowers and Playground at Paul Fisher Park
Source: Institute for Policy Research and Engagement



CHAPTER 3: THE LOWELL PARK SYSTEM

Chapter 3: The Lowell Park System

This chapter focuses on Lowell’s existing park system inventory. A critical step in parks planning is identifying (1) how much parkland exists, (2) where parks are located, (3) what facilities and amenities parks provide, and (4) what condition parks are in. This information is used to create both a parks inventory and a park classification system. The parks inventory and classification processes identify the strengths and weaknesses of a park system by revealing areas or activities that are underserved by the system. In addition, these processes help to identify improvements that need to be made to the system overall as well as to individual parks within the system.

Park Classifications

The Oregon Statewide Comprehensive Outdoor Recreation Plan (SCORP) Community Park and Recreation Planning Guide for Oregon Communities (2019 DRAFT) presents a park classification system for Oregon. The classification system applies to all local, regional, and state park systems in Oregon. This classification system is based on standards that have been developed and refined by the National Recreation and Parks Association (NRPA). **Table 3.1** presents the SCORP park classifications selected for the City of Lowell. Selected classifications are based on local community need, resources, and conditions.

Table 3.1 - Lowell Park Classifications

Parkland Classification System	SCORP	Lowell
Pocket Parks (Mini Parks)	✓	✓
Urban Plaza Parks	✓	✓
Neighborhood Parks	✓	✓
Community Parks	✓	✓
Regional Parks	✓	✓
Special Use Parks	✓	✓
Linear Parks	✓	✓
School Facilities		✓
Trails, Pathways, and Bikeways	✓	✓
Historic Sites		✓
Nature Parks	✓	
Regional Sports Parks	✓	
Destination Parks	✓	

Parks are assessed based on level of development, amenities, size and service area. The park classifications are provided to give city staff, community members, developers, and consultants common language when discussing potential parks improvements and new park development. These parks classifications will provide Lowell with a framework for park planning. Importantly, these classifications are not intended to substitute for site-specific park design.

The following tables present a local park classification system based on national best practice. These classifications are based on the Oregon SCORP classification system with refinements to address the unique context and characteristics present in the City of Lowell.

Mini (Pocket) Parks

Typical Acreage	0.25 – 2 acres
Service Area	5-10 minute walking time (roughly ¼ mile radius)
LOS Guidelines	0.25 to 0.50 acres per 1,000
Existing Parks	N/A
Planned Parks	To be determined
Definition	Mini parks provide basic recreation opportunities on small lots within residential areas. These parks are designed to serve residents in immediately adjacent neighborhoods. Amenities may include playgrounds, benches, and picnic tables.



Cowden Park in Madras, Oregon
 Source: Institute for Policy Research and Engagement

Urban Plaza Parks

Typical Acreage	0.25 – 3 acres
Service Area	Entire community – visitors tend to be those who reside, work in, or visit the area for other purposes, such as shopping, employment, meetings, or dining.
LOS Guidelines	0.1 to 0.2 acres per 1,000
Existing Parks	N/A
Planned Parks	To be determined
Definition	Urban plaza parks are public gathering spaces in urban spaces that foster community interaction and civic pride. They are small in size (¼ to 3 acres) and intensely developed. These parks offer opportunities for placemaking and economic development in the downtown core. Urban plaza parks typically include amenities such as drinking fountains, benches, litter receptacles, trees and shrubs, paved walkways and plazas.



Centennial Plaza in Sandy, Oregon
 Source: Oregon’s Mt. Hood Territory

Special Use Parks

Typical Acreage	Varies - Size determined by use
Service Area	Varies
LOS Guidelines	N/A
Existing Facilities	Lowell Covered Bridge Interpretive Center (Lane County)
Planned Facilities	To be determined
Definition	Special use facilities include stand-alone recreation facilities not located within larger parks. Their size and service area vary depending on their use. Special use parks support single-purpose facilities, such as interpretive centers, ballfields dedicated to one sport, off-leash dog areas, skate parks, boat ramps, swimming pools, community centers, urban plazas, and community gardens. Special use parks that have a community or regional draw may require supporting facilities such as parking or restrooms.



Lowell Covered Bridge Interpretive Center
 Source: Eugene, Cascades & Coast - Travel Lane County

Neighborhood Parks

Typical Acreage	2 - 20 acres
Service Area	5-10 minute walking time (roughly 1/4 to 1/2 mile)
LOS Guidelines	0.1 to 2.0 acres per 1,000
Existing Parks	Paul Fisher Park
Planned Parks	<i>To be determined</i>
Definition	<p>Neighborhood parks provide close-to-home recreation opportunities for nearby residents. These parks are designed to serve neighbors within walking and bicycling distance of the park. Amenities can include playground equipment, outdoor sport courts, sport fields, picnic tables, pathways, and multi-use open grass areas. A neighborhood park should accommodate the needs of a wide variety of age and user groups. These spaces are designed primarily for non-supervised, non-organized recreation activities. The needs of pedestrians, bicyclists and other non-motorized travelers should be a high priority consideration in the design of these parks. Connectivity to the surrounding neighborhood is vital to these parks. Sidewalks, bike paths, crosswalks and connections to larger trail systems should be established. These parks may be co-located with school facilities.</p>



Paul Fisher Park

Source: Institute for Policy Research and Engagement

Community Parks

Typical Acreage	15 - 100 acres
Service Area	May draw residents from the entire community (roughly 1-mile).
LOS Guidelines	2.0 to 6.0 acres per 1,000
Existing Parks	Rolling Rock Park <i>Orchard Park (USACE)</i>
Planned Parks	<i>N/A</i>
Definition	<p>Community parks provide both active and passive recreation opportunities that appeal to the entire community. These sites draw residents from throughout the community. Community parks can accommodate large numbers of people and offer a variety of facilities, including group picnic areas and shelters, sport fields and courts, children’s play areas, trail or pathway systems, community festival or event space, and green space or natural areas. Community parks often require support facilities, such as off-street parking and restrooms. The size of these parks provides opportunities to offer active and structured recreation activities for young people and adults.</p>



Cannon Street Bridge at Rolling Rock Park

Source: City of Lowell

** NOTE: Orchard Park is owned and maintained by the US Army Corps of Engineers. We have included it here because it serves many community park functions.

Regional Parks

Typical Acreage	100+ acres
Service Area	45 minute drive time
LOS Guidelines	5.0 to 10.0 acres per 1,000
Existing Parks	<i>Lowell State Recreation Site (OPRD)</i>
Planned Parks	<i>To be determined</i>
Definition	<p>Regional parks are large parks that provide access to unique or cultural features and regional-scale recreation facilities. These parks often include significant green space to preserve unique natural areas, riverfront corridors, wetlands, and agricultural or forested areas. Regional parks may include properties for which there are no immediate development plans and that are situated in such a way as to primarily serve the surrounding neighborhood (land banked properties). Regional parks also may accommodate large group activities and often have infrastructure to support sporting events, festivals, and other revenue-generating events to enhance the City's economic vitality and identity. Activities available in regional parks include picnicking, boating, fishing, swimming, camping, trail use, etc. Regional parks include supporting facilities, such as restrooms and parking.</p>

**** NOTE:** Nearby OPRD parks include: Dexter SRS, Elijah Bristow State Park, Jasper SRS, Fall Creek Reservoir SRS (Cascara, Fisherman's Point, Free Meadow, Lakeside, North Shore, Skycamp, and Winberry). Nearby USACE parks include: Meridian Park/Boat Launch, Signal Point Boat Ramp, Landax Landing Park, and Ivan Oakes Campground.



Elijah Bristow State Park
Source: Reserve America

Linear Parks

Typical Acreage	Varies based on corridor length
Service Area	May draw residents from the entire community (roughly 1-mile).
LOS Guidelines	0.5 to 1.5 acres per 1,000
Existing Parks	None
Planned Parks	<i>Railroad Right-of-Way</i>
Definition	<p>Linear parks include natural or built corridors that connect parks and neighborhoods, provide linkages through the city, and preserve open space. Linear parks may include abandoned railroad lines, utility rights-of-way, wildlife corridors, or elongated natural areas defined by drainage feature or topographical changes, such as riparian corridors. Linear parks typically support trail-oriented activities including walking, jogging, and biking. Linear parks typically include amenities such as rest benches, picnic tables, trailhead kiosks, parking, and way finding markers. They may also include smaller-scale neighborhood park amenities such as play areas, picnic areas, and exercise stations.</p>



Waterhouse Linear Park in Tualatin, Oregon
Source: Tualatin Hills Park & Recreation District

Historic Sites

Typical Acreage	Varies
Service Area	Varies
LOS Guidelines	N/A
Existing Facilities	<p>Hyland Cemetary</p> <p>Lowell Grange</p> <p><i>Lowell Covered Bridge</i> Interpretive Center (Lane County)</p>
Planned Facilities	<i>To be determined</i>
Definition	<p>Historic sites are special areas that celebrate unique cultural resources or history. This may include Native American and cultural heritage points of interest, interpretive demonstration sites, and all preserved historical landmarks and landscapes. These sites offer educational, and cultural opportunities which are unique to Lowell. These create a sense of place within the community and may also function as a tourist attraction.</p>



Lowell Grange
Source: City of Lowell

Park Inventory

The park inventory provides a starting point for the planning process. The inventory establishes how much parkland exists, where parks are located, what facilities and amenities parks provide, and what condition parks are in.

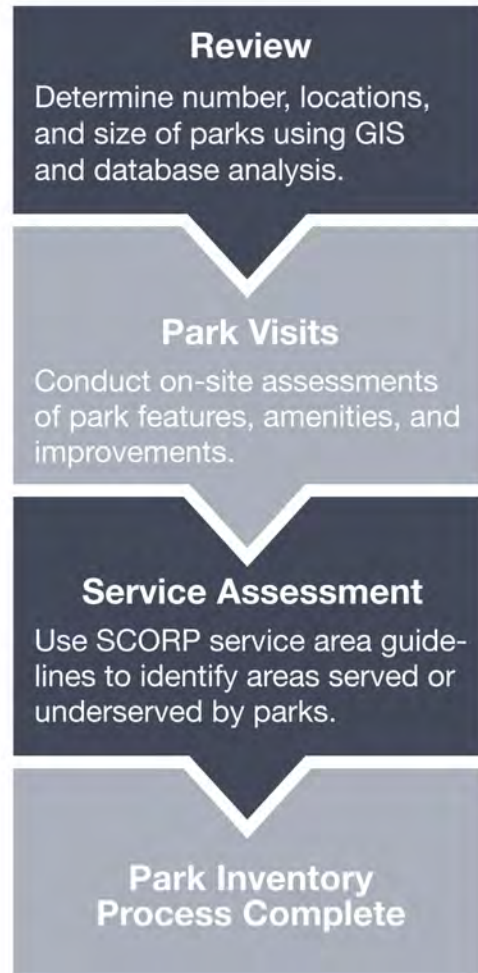
As a first step in the park inventory process, the planning team reviewed the number, location, and size of Lowell parks using a combination of Geographic Information System (GIS) and database analysis. In addition to parks owned by the City of Lowell, the team inventoried US Army Corps of Engineer (USACE), Oregon Parks and Recreation Department (OPRD), county park, and school facilities commonly used by Lowell residents. The planning team used this information to update the park inventory and assess whether the SCORP level of service recommendations are being met in each park classification category.

Next, the planning team visited each of the city-owned park facilities to conduct an on-site physical assessment of park features, amenities, and improvements. The parks inventory process identifies the strengths and weaknesses of a park system by revealing areas or activities that are underserved by the system, as well as overall improvements the system requires.

Finally, the planning team conducted a location-based service area assessment to determine how well individual neighborhoods across the city are being served by parks. To complete the service area assessment,

the planning team used the SCORP service area guidelines to determine areas that are either served or underserved by parks.

Figure 3.1 presents a schematic of the park inventory process.



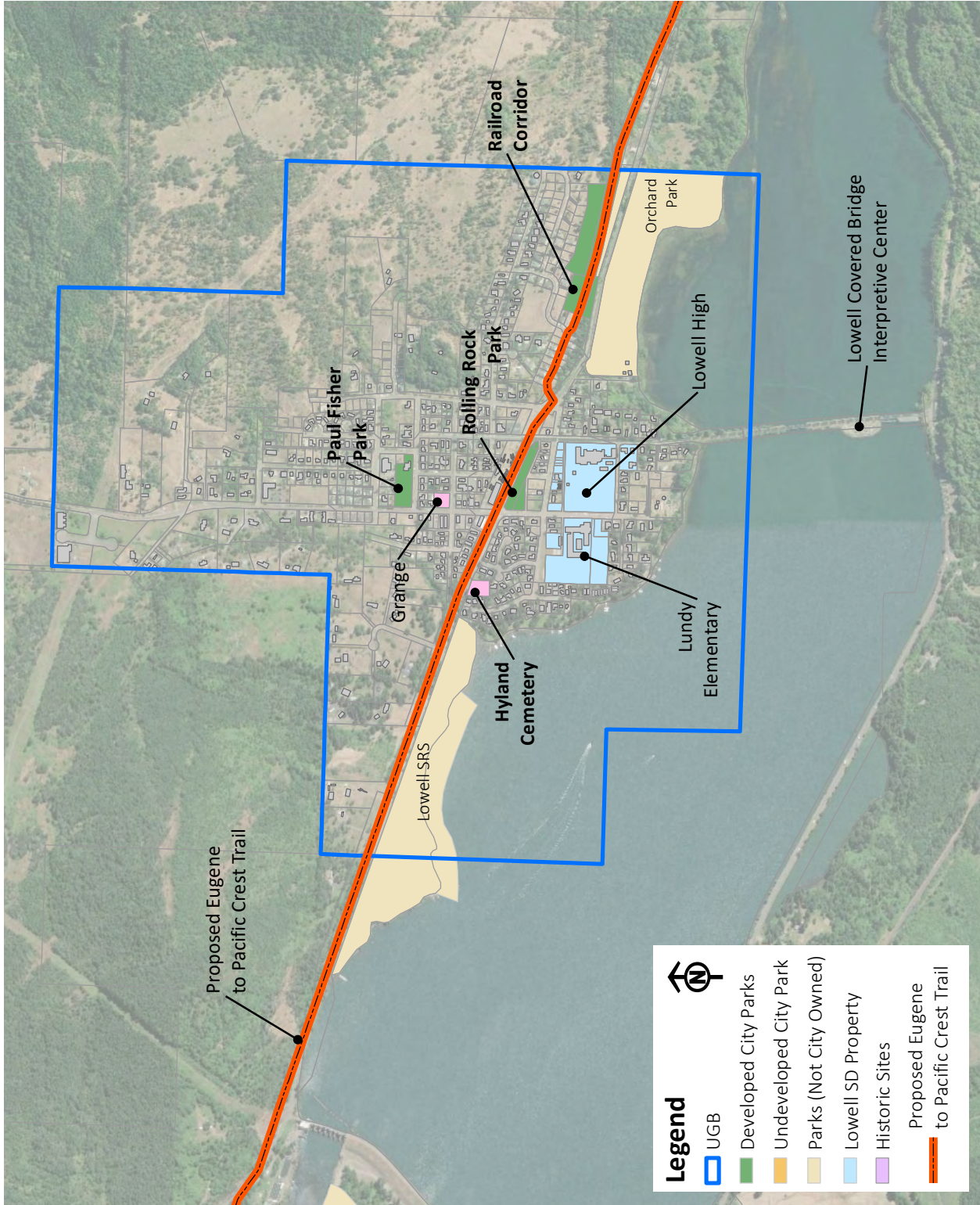
The City of Lowell maintains and owns two developed parks (built up with infrastructure to serve park visitors): Paul Fisher Park and Rolling Rock Park and one undeveloped linear park (Railroad Corridor Park) near its eastern edge. It is also one of the jurisdictions responsible for managing the Covered Bridge Interpretative Center, owned by Lane

County. The City also has 1.5 acres of open space (Hyland Cemetery) which is an historic site. **Table 3.2** presents the City of Lowell Park Inventory.

Table 3.2 - Lowell Park Inventory

Parks by Park Class	Development Status	Acreage			Owner
		Developed	Undeveloped	Total	
Mini (Pocket) Parks					-
None	-	-	-	-	-
Urban Plaza Parks					-
None	-	-	-	-	-
Neighborhood Parks					1.7
Paul Fisher Park	Developed	1.3	0.4	1.7	City of Lowell
Community Parks					12.0
Rolling Rock Park	Developed	1.6	0.4	2.0	City of Lowell
Orchard Park	Developed	10.0	0.0	10.0	USACE
Regional Parks					46.0
Lowell State Recreation Site	Developed	46.0	0.0	46.0	OPRD
Special Use Parks					1.0
Lowell Covered Bridge Interpretive Center	Developed	1.0	0.0	1.0	Lane County
Linear Parks					7.7
Railroad Corridor	Undeveloped	0.0	7.7	7.7	City of Lowell
School Facilities					16.0
Lowell High	Developed	8.0	0.0	8.0	Lowell School District
Lundy Elementary	Developed	8.0	0.0	8.0	Lowell School District
Trails, Pathways, and Bikeways					
Paul Fisher Park Pathways	Developed	-	-	-	City of Lowell
Rolling Rock Park Pathways	Developed	-	-	-	City of Lowell
North Shore Trail	Developed	-	-	-	USACE
Dexter Lake Shoreline	Developed	-	-	-	USACE
Eugene to Pacific Crest Trail	Varies	-	-	-	Varies
Historic Sites					3.0
Hyland Cemetery	Developed	1.5	0.0	1.5	City of Lowell
Lowell Grange	Developed	0.5	0.0	0.5	Private
Lowell Covered Bridge Interpretive Center	Developed	1.0	0.0	1.0	Lane County

Figure 3.1 - Lowell Park Inventory Map



Other Recreation Assets

The Lowell area has an abundant supply of parks and recreation assets managed by the state, county, and US Army Corps of Engineers (USACE) within a drive of 5-10 minutes of the City. These include the Dexter, Fall Creek, and Lowell State Recreation Areas on the nearby reservoirs/lakes, Winberry Creek and Elijah Bristow State Parks, USACE's Orchard Park, the Lowell Covered Bridge Interpretive Center (Lane County), and regional trail networks including the Eugene to Pacific Crest Trail which travels through Lowell and connects to the North Shore Trail.



Recreation on Dexter Lake
Source: Oregon Association of Rowers

Figure 3.2 - Regional Parks Map

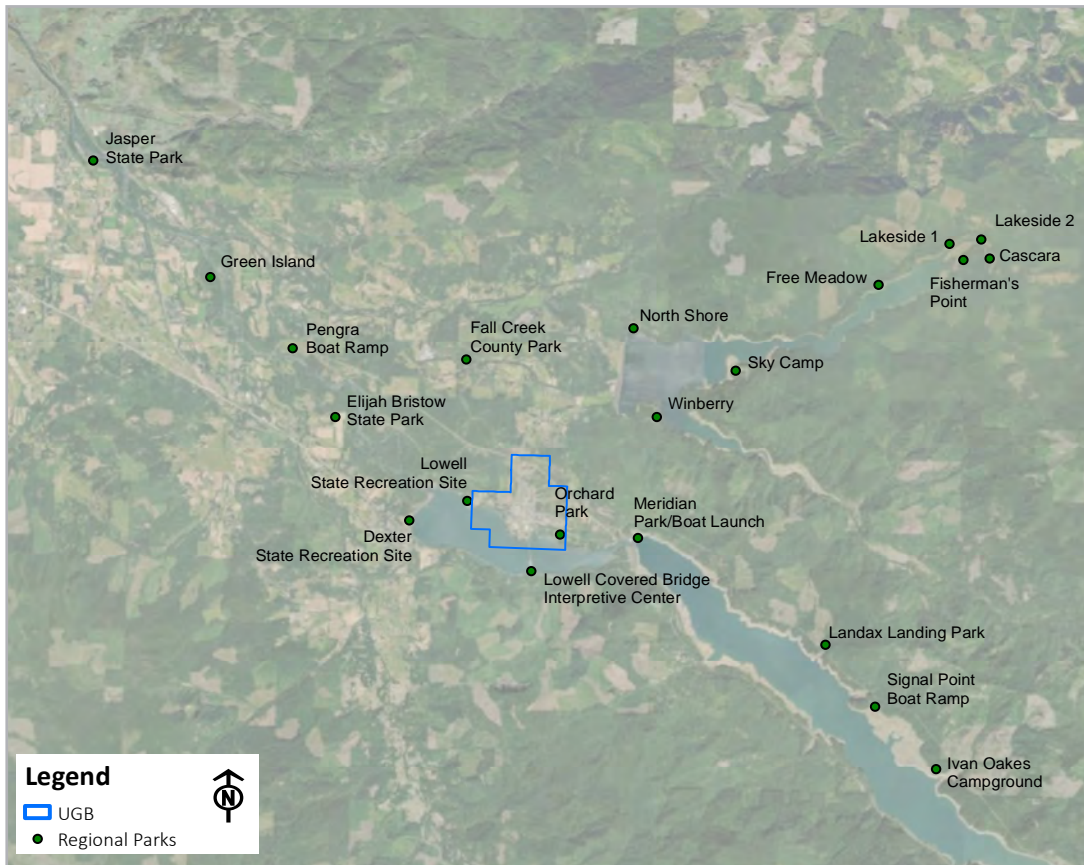


Table 3.3 presents the Level of Service evaluation for the City of Lowell park system. Using the Oregon Statewide Comprehensive Outdoor Recreation Guide standards, Lowell does not currently meet the Level of Service minimums for developed Pocket Parks, Urban Plaza Parks, Linear Parks, or trails, pathways, and bikeways. Notably, Lowell currently owns additional land

in the linear park and trails, pathways, and bikeways categories (Railroad Corridor). When this park is developed, Lowell will meet the minimum level of service guidelines in those park categories. The informally developed Eugene to Pacific Crest Trail which runs through the City is not included in this analysis.

Table 3.3 - Level of Service

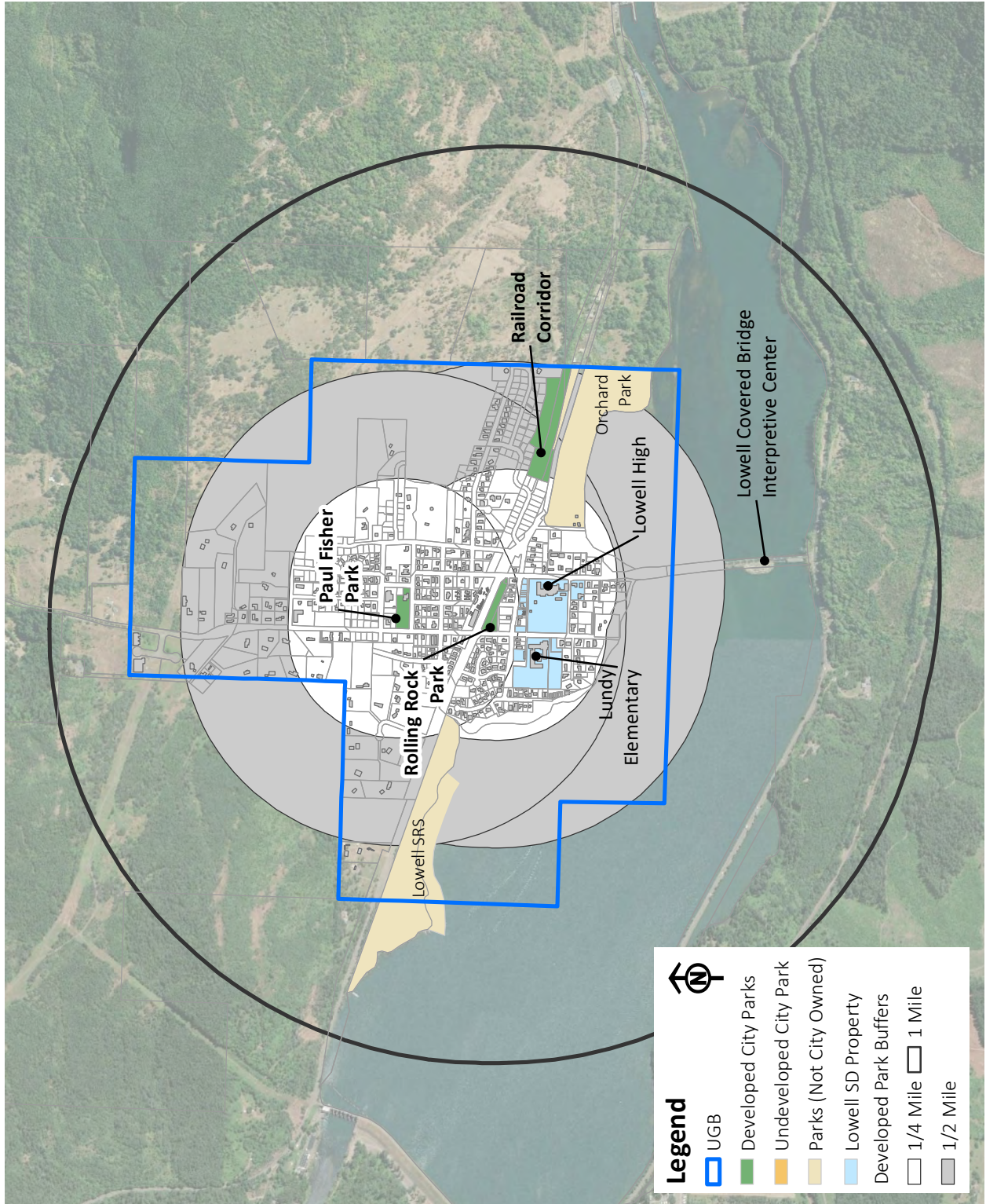
Parkland Classification System	Developed Acreage	Level of Service (LOS)	SCORP LOS Guidelines (acres/1,000 pop.)
Pocket Parks (Mini Parks)	0	0.00	0.25 to 0.50
Urban Plaza Parks	0	0.00	0.1 to 0.2
Neighborhood Parks	1.33	1.27	1.0 to 2.0
Community Parks*	11.64	11.12	2.0 to 6.0
Regional Parks	46	43.94	5.0 to 10.0
Special Use Parks	1	0.96	N/A
Linear Parks	0	0.00	0.5 to 1.5
Special Use Parks	1	N/A	N/A
School Facilities	16	N/A	N/A
Trails, Pathways, and Bikeways	< 0.5 miles	0.5 to 1.5 miles	0.5 to 1.5 miles/1,000 pop.
Historic Sites	16	N/A	N/A

Service Area Assessment

The park service area assessment is intended to determine if any neighborhoods within the city are either over- or under-served by parks. This assessment is useful in determining whether all neighborhoods in the city are being equitably served by park and recreation infrastructure. To complete the assessment, the planning team used the SCORP service area guidelines to determine areas that are either served or underserved by parks.

Figure 3.2 on the following page show quarter-mile and half-mile buffers around each of Lowell’s two developed parks- based on park classifications, these two parks should serve residents within an approximate quarter-mile (Paul Fisher) to mile radius (Rolling Rock). The map reveals areas where residents do not have easy access (quarter-mile walking distance) to parks: the northern-, western-, and eastern-most portions of the city.

Figure 3.3 - Service Area Assessment



As Lowell’s population continues to expand, the City will have to develop new parks in underserved areas. **Chapter 6** and **Appendix A** of this plan provide more detail about how the City might work to expand the park system and promote better access to existing parks.

Evaluation of the Park System

For a community of its size, Lowell has access to a robust park, trails, and open space system. Lowell has a range of smaller parks, such as Paul Fisher and Rolling Rock parks. Lowell State Recreation Site, an OPRD facility, affords local access to a combination of regional park amenities. Taken together, these parks provide a solid foundation to the City’s park system.

However, as noted in the Community Profile, **this system will need to expand to meet the growing demands of an expanding and diversifying population.** The City should also work to increase use of existing facilities by increasing community knowledge of parks and investing in necessary changes and improvements.

A key consideration for park system improvements moving forward is the concentration of park facilities in the downtown core. Residents and

community stakeholders commented on the relative lack of neighborhood-scale park facilities on the northern and eastern ends of the City during the engagement and outreach process. Notably, the City of Lowell is aware of this issue and has targeted mini-parks with future development in these areas of the City.

Parks and their facilities should be targeted towards reaching a previously underserved area (e.g., northern and eastern neighborhoods), demographic (e.g., youth, older adults), or function (e.g., hiking). At the same time, the entire park system must emphasize connectivity. By creating multiple entry ways, good signage, and walking/biking paths between parks, the City can help to increase overall park use. Ultimately, all park improvements and expansions should strive to improve quality of life and access to recreation opportunities for all residents.

In addition to traditional play-oriented parks, Lowell can build on the natural beauty and natural features (such as the surrounding hills and reservoirs) that characterize the community. Orchard Park is a good example of a park that incorporates the natural landscape, and in the future, the City can enhance connectivity to this park by developing the railroad right of way found across the street from Orchard Park.

Lowell Parks System Map



Let us know what would improve YOUR parks system!

More small neighborhood parks?



Better connectivity?

Are new trails, paths, sidewalks needed?



Better pedestrian access to the water.

Pedestrian access State

More covered eating areas

Water the grass!!

- ROLLING ROCK PARK
- PAUL FISHER PARK
- RAILROAD CORRIDOR PARK (PROPOSED)
- HYLAND CEMETERY
- ORCHARD PARK (ARMY CORPS)
- LOWELL STATE PARK (STATE)
- LOWELL COVERED BRIDGE INTERPRETIVE CENTER

- City property
- State and Federal property
- School property
- Urban growth boundary

CHAPTER 4:

PARK AND

RECREATION NEEDS

Chapter 4: Park and Recreation Needs

Community input is an essential component of any planning process, allowing residents to have a voice in shaping their community, express their needs and desires, and ensure efficient and desirable use of public resources. The Lowell Parks planning team sought input from a variety of residents, young and old, to ensure recommendations for the future of Lowell’s parks aligned with how residents would like to see parks evolve and change.

Lowell residents who provided input into the parks master plan expressed satisfaction with local parks favoring Lowell State Recreation Area and Covered Bridge Park more strongly than parks operated by the City. Fifty-nine percent of residents who responded to the Parks Master Plan Survey rated parks as very important to the quality of their life (34% rated parks as important). Many respondents also identified areas of desired improvement for current or future parks in Lowell.

This chapter describes key themes to emerge from the community input phase of the master plan process. We derive these themes from a three-month outreach process which included:

- A **community survey** mailed to residents, available online or in paper form (127 responses received)
- Three **public workshops** in or near parks
- A **youth survey** with sixth grade students (19 responses received)
- Opportunities to comment via **social media**

For community engagement methodology and specific findings from the community engagement process, please refer to **Appendix C**.

Facilities, Maintenance & Safety

Park Facilities

Residents would like to see more variety in the facilities EXISTING parks provide. The following are some of the facilities of high interest for future addition to parks, as expressed through the survey and conversations with residents:

→ **Restrooms** were rated as the **highest priority** for future addition to parks (67% of survey respondents indicated this was a high priority).

“Shaded areas are desperately needed. A splash pad or water features would be great. The bathrooms are always dirty. A basketball court for the teenagers and older kids would be WONDERFUL!”

~ Survey Respondent

→ **Facilities to accommodate parties and group gatherings** were the second highest priority for park improvements and additions. There was high interest in adding **sheltered or covered areas** (63% of respondents rated this as a high priority), **picnic tables** (50% of respondents rated this as a high priority), and a **community center** (33% of respondents rated this as a high priority)

“[Paul Fisher Park] is underutilized! It’s the main park local families use...this should serve multigenerations, skate park, splash park, covered areas.”

~ Survey Respondent

→ **Water features** were popular in both survey responses and workshop activities. On the survey, 44% rated water, spray, or splash play features as a high priority (28% medium priority) addition for future investment in the parks.

→ Residents would like **green space or natural areas** in the parks. Using parks for exercise (47%) and relaxation (38%) were

two of the most prevalent activities people self-reported using the parks for on the survey. Survey respondents rated **green space or natural areas** (44%), **unpaved trails** (35%), **paved trails** (30%) and **community vegetable gardens** (25%) as high priority future park improvements and additions. Additionally, many residents who commented

during public workshops expressed a desire for walking trails, areas to sit and relax, and to have more shade trees.

Community Feedback

Park Satisfaction

92%

of respondents agree parks are very important or important to Lowell's **quality of life**

Residents are **most satisfied** with:

Access/
Always Open



Events



Park
Locations



Residents are **least satisfied** with:

Dead Grass/
Irrigation

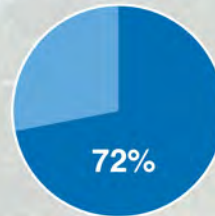


Rolling Rock Park



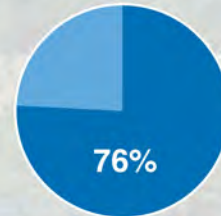
28% of respondents are dissatisfied or very dissatisfied with Rolling Rock Park

Lowell State Park



72% of respondents are satisfied or very satisfied with Lowell State Park; 76% with Covered Bridge

Covered Bridge



Park Preferences

Priority **outdoor park amenities**, according to survey respondents:

High

Restrooms

Sheltered or covered areas

Picnic tables

Medium

Playground equipment

Horseshoe pits

Basketball courts

Low

Football fields

Soccer fields

Pickle ball

Other park preferences identified at outreach events:

Green & Natural Spaces



More Shade



Better Pedestrian Routes to Parks



Parks East & North of Downtown



Park Visitation

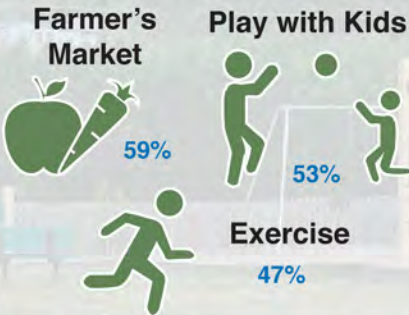
94%

of respondents have been to a Lowell park at least once in the past year

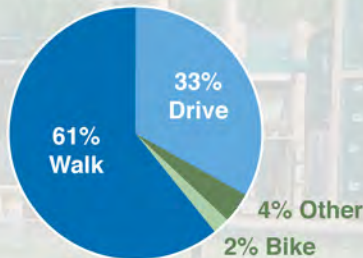
Parks **most frequently visited** on a monthly to weekly basis:

- 1 Lowell State Park (40%)
- 2 Rolling Rock Park (39%)
- 3 Paul Fisher Park (33%)

Top Park Activities:



How do residents get to parks?



Underserved Visitors

Of all park visitors, residents agree **teenagers, people with disabilities, and children under 5** are least well served by parks.

Kids & Parks

Best thing about parks:

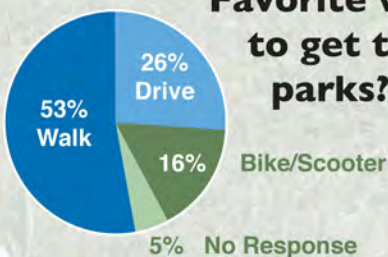


Worst thing about parks:



37% of kids surveyed feel safest at parks with adults or family present

Favorite way to get to parks?



Park Funding

35% of respondents would support a new fee on their utility bill to pay for parks improvement

43% would potentially support a new fee, depending on its specifics (costs, etc.)



62% of residents who would support or potentially support a new fee would be willing to pay \$4-\$6 a month or more for a higher level of service

Residents would prioritize spending on:

- 1 Improving **existing** facilities & equipment
- 2 Park maintenance

Park Maintenance

Those who provided input generally Lowell’s parks needed additional maintenance and improvements.

→ Most maintenance related complaints centered on the lack of working irrigation systems in city parks.

→ Those who provided input desired additional shade trees and other irrigated plants to beautify and make the parks more comfortable.

→ Some workshop and survey participants were concerned about **restrooms** being poorly kept or locked at inconvenient hours during the day.

“I like the historic equipment idea [in Rolling Rock Park] but the lawn maintenance is an issue. It's a park full of weeds.”

~ Survey Respondent

“[Increase] overall security of bathrooms/picnic areas to keep drug use out of these areas and make them feel safe for all ages to use.”

~ Survey Respondent

→ Some survey respondents felt parks to be unsafe due to perceived vagrancy and drug use in parks. Most comments cited either homeless/vagrant activity (drug use) as the cause of security issues.

→ Youth report feeling safe in parks when **trusted adults**

(parents, other family) are present. This was followed closely by presence of **friends or other kids**.

→ Respondents to the youth survey listed **getting hurt** and **fear of others** under the “worst thing about parks” question. Community survey respondents and

outreach booth participants also identified fear of others (homeless, transient, drug users, etc.) as a reason they feel parks are unsafe.

Park Safety

There was general concern and dissatisfaction with safety in the parks.

→ Survey respondents who did not regularly use parks ranked feeling unsafe (29% of respondents) as one of the top reasons they didn’t visit parks.

→ Some youth respondents indicated that certain **park surfaces** (e.g. wood chips) were undesirable and posed a safety issue due to splinters or falls.

Access and Use

Park Use

Residents use parks for a mix of exercise, play, and relaxation.

- Survey respondents ranked the **farmer's market** as the top activity they use parks for followed closely by **play time**, and **exercise**. **Relaxation, entertainment**, and **dog walking** were other top choices. Youth respondents ranked **playing and spending time with friends** as their favorite thing to do in parks.
- **Parks are well used** by the people who responded to the survey or commented during

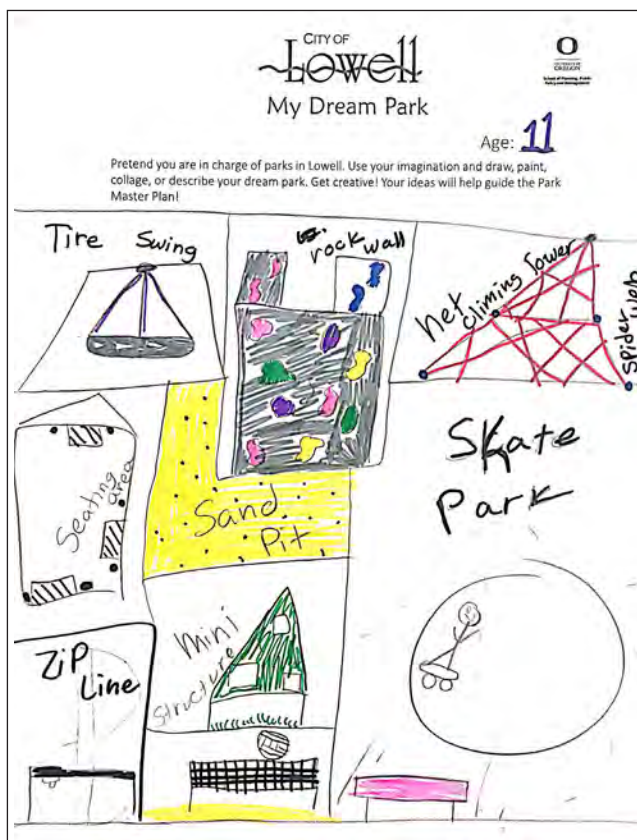
the public engagement process. Ninety-four percent of survey respondents indicated that they have visited a park within the prior 12-month period. **Rolling Rock** and **Lowell State** parks receive the most use followed by **Paul Fisher** and the **Covered Bridge Interpretive Center**.

Comfort of Use

The hot summer climate in Lowell presents a barrier to residents' use of the parks.

- Both workshop attendees and survey respondents expressed a desire for more cooling devices or techniques to be used in the parks, particularly to replace the shade trees in Paul Fisher Park. Ideas included **increasing shade and providing more water play features**.

- At workshops, participants made many verbal requests for the addition of more shade trees, covered rest and play areas, and artificial shade devices for events (particularly during the Blackberry Jam Festival and farmer's market) on hot days (such as shade canopies).



Vision from Lowell School Workshop

Source: Institute for Policy Research and Engagement

Access and Transportation

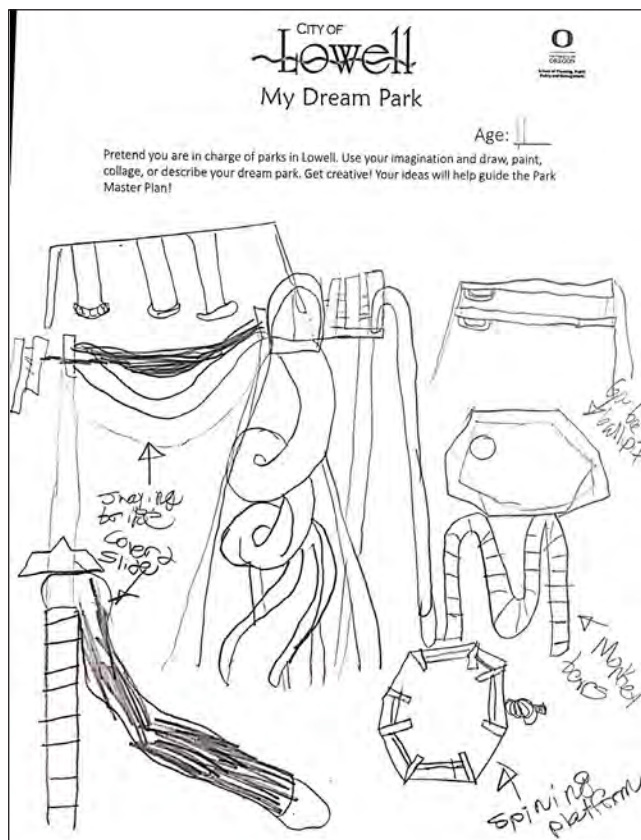
Parks need to accommodate a wider range of community needs, values, and mobility options.

- Community members feel that **teenagers, people with disabilities, and children (0-5, 6-12)** are the **underserved** by Lowell parks.
- Neighborhoods on the north and east sides of Lowell are underserved by park infrastructure.
- A majority of the community survey respondents (61%) indicate they walk to access parks. Notably, most youth-survey respondents indicate

“I think we need a trail between downtown and the state park. The nice park and waterfront would get a lot more local use if it was accessible by foot.”

~ Survey Respondent

that walking is their favorite way to get to a nearby park. However, in survey comments and during workshops, residents also expressed frustration over the difficulty of walking to some parks. They felt there were no easy pedestrian routes connection to Lowell State Recreation Area, Orchard Park, or the Covered Bridge. In addition, they pointed out the lack of sidewalks connecting Rolling Rock Park and Paul Fisher Park.



Vision from Lowell School Workshop
 Source: Institute for Policy Research and Engagement

Investing in Parks

Residents desire more park and recreation facilities and they are willing to pay more for them.

Funding

- About one-third of survey respondents said they would support a park levy or bond to pay for improved park and recreation facilities; 43% indicated it depends citing existing high utility fees and whether they agreed with future proposed improvements.

→ Of respondents who are willing or potentially willing to support a park levee or bond 66% would **pay between \$1 and \$6 per month** for a higher level of service; an additional 23% would be willing to pay more than \$10 per month.

"I would like to see better kayak access at Orchard Park."
"Nonmotorized dock for kayaking, paddle boarding, and fishing."
~ Survey Respondents

Priorities

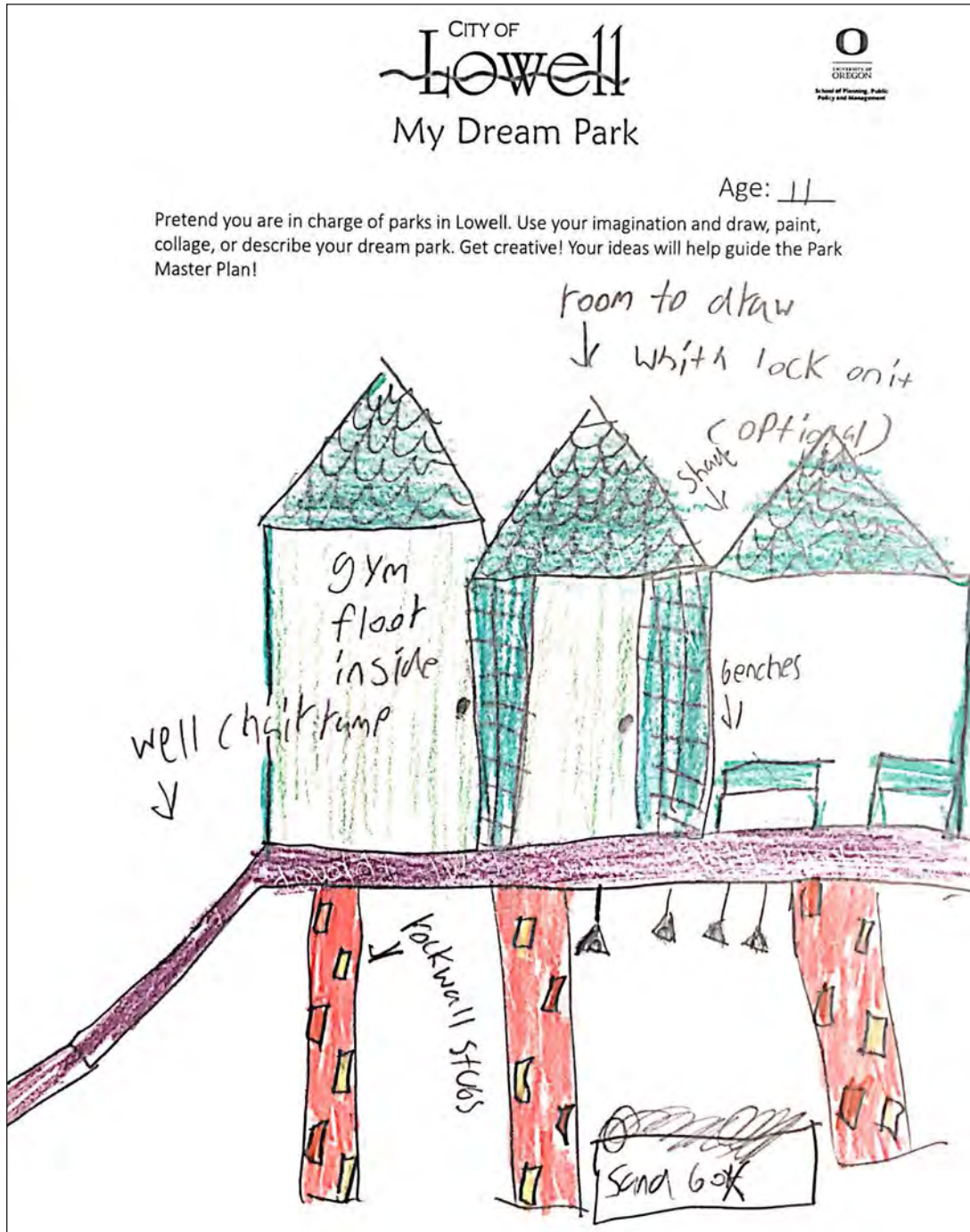
- About 71% of respondents think that Lowell does NOT need additional parks.
- Survey respondents would spend the most on improving existing parks followed by park maintenance and improving security.
- Survey respondents and community members at public workshops expressed a desire for more events, additional parks and recreation amenities for adults and kids, and additional connections between parks and the reservoir.



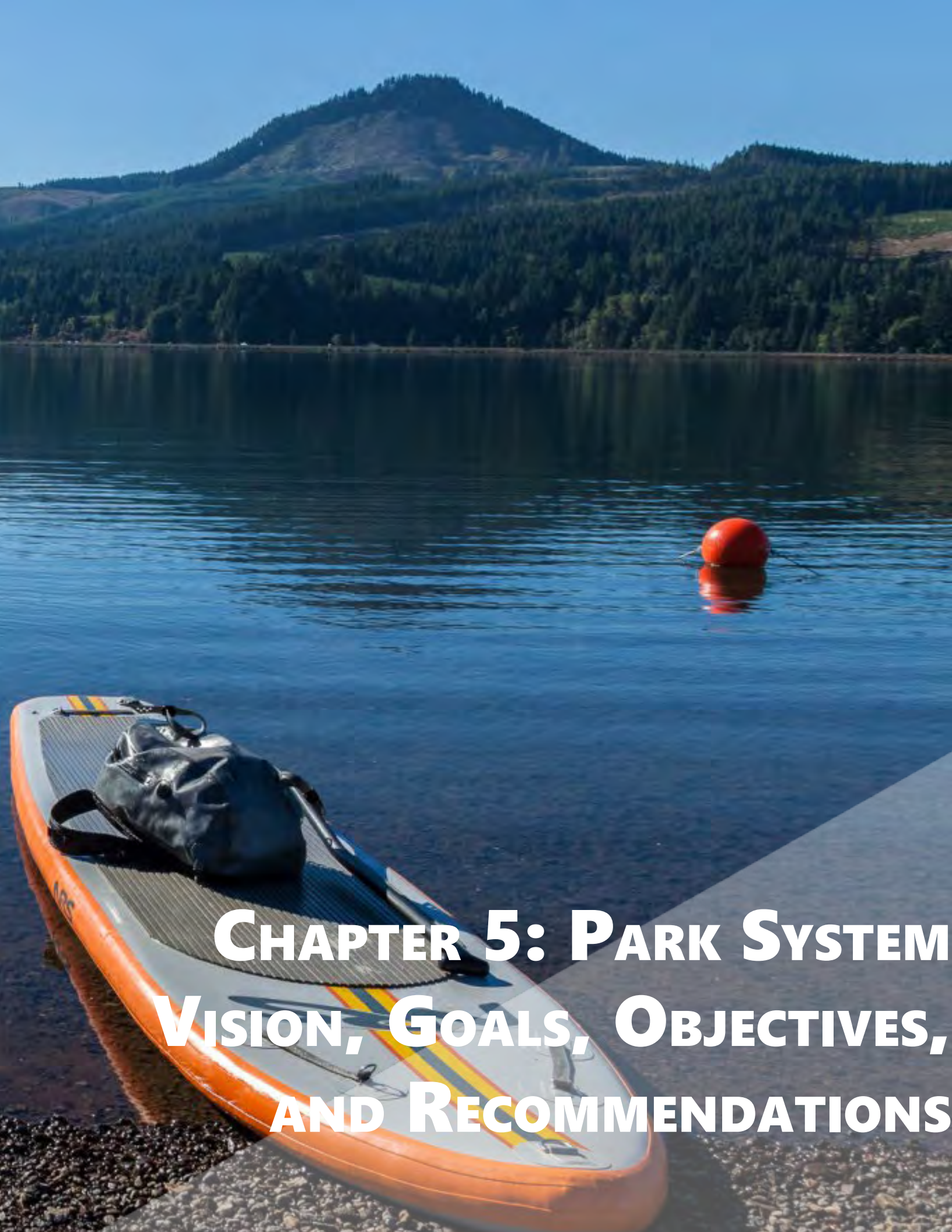
Dot Preference Poster
Source: Institute for Policy Research and Engagement

“My favorite park memory is when...I made my first friend.”

~ Youth Survey Respondent



Vision from Lowell School Workshop
Source: Institute for Policy Research and Engagement



CHAPTER 5: PARK SYSTEM VISION, GOALS, OBJECTIVES, AND RECOMMENDATIONS

Chapter 5: Park System Vision, Goals, Objectives, and Recommendations

This chapter presents a set of goals that will guide Lowell Parks System development for the next 20-years.

The purpose of the goals is to capture and communicate the vision and policy direction for the park system moving forward.

The values and desires of the City of Lowell and its residents guide the parks master planning process and future decisions made regarding the parks

system. A series of Parks Committee meetings, community workshops, and conversations with City staff led to the development of the vision statement, goals, and recommendations found in this chapter. The vision statement, goals, and recommendations provide guidance for the development of new facilities and other capital improvements as well as operation and maintenance decisions made for Lowell’s system of parks.

Vision

The City of Lowell recognizes the value of its parks, open space, and recreational opportunities as places to relax and recreate, build relationships, carry on traditions, and create a sense of place. For this reason, the Lowell Parks and Open Space Master plan will focus on strengthening community ties among users, connecting local and regional facilities, aiding in positive and educational youth development, and providing a safe and attractive place for healthy exercise, fun events, and programming for a diverse set of residents and visitors.

The City of Lowell Parks and Recreation Master Plan will:

- Foster pride in City parks
- Recognize our local heritage
- Enhance and connect people with local natural areas
- Provide safe areas for children to play
- Promote healthy family and community interaction
- Encourage active lifestyles
- Adequately serve Lowell’s growing and increasingly diverse population
- Identify Lowell as a unique and beautiful tourist destination

Park System Goals

The Lowell Parks and Recreation Master Plan update establishes a set of goals that provide a framework for development of the park system. The plan goals are intended to be used as a guide to address current and future community needs. Each goal includes one or more objectives that provide guidance on specific steps to take in order to achieve the goal. Because each goal is equally important, the goals are not listed in priority order.

- ◆ **Increase diversity of recreational opportunities, events, and programming.**
- ◆ **Provide adequate park system funding to maintain parks.**
- ◆ **Develop a vibrant park system, acquire parkland to accommodate future needs, and equitably distribute parks and recreational services as the community grows.**
- ◆ **Support connections within the Lowell parks system and to other regional systems.**
- ◆ **Protect and improve Lowell residents’ access to Dexter Lake.**
- ◆ **Develop and advance partnerships with local, state, and federal organizations.**

Recommendations

To achieve these goals, the Master Plan update establishes a set of **Objectives** and associated **Recommendations**. The objectives and recommendations are intended to serve as a framework for continued improvement of the park system.

Each recommendation is labeled with a priority level (**Table 5-1**). The level reflects the urgency of need as well as the amount of time needed to complete the recommendation. **High priority (P1)** recommendations are necessary to meet existing park needs and are intended to be completed within five years. **Medium priority (P2)** recommendations are not critical to the improvement of the park system. They may require additional planning or resources and are intended to be completed beyond five years of plan adoption. **Low priority (P3)** recommendations will not be necessary until other future expansions occur or are otherwise not critical to the meeting the needs of the park system.

Table 5-1: Levels of Priority for Recommendations

High Priority	1-5 years
Medium Priority	6-12 years
Low Priority	13-20 years

Goal 1: Increase diversity of recreational opportunities, events, and programming.

Objectives

- 1.1 Host at least three unique events in parks each summer.
- 1.2 Ensure that youth programming is available during each summer.
- 1.3 Ensure that at least three different types of recreational programming (youth and adult) are offered each year (for example, sports programming, arts & crafts programming, summer reading programming, etc.)
- 1.4 Offer free or reduced-cost fee options to at least one quarter of all recreational programming participants.

Recommendations

1. Host or financially support at least six community events each year that cater to residents and visitors of all ages. (P1)
2. Support an annual water sports event to introduce youth and adults to kayaking, paddle

boarding, rowing, and showcase Dexter Lake. (P1)

3. Work with the library to create regularly scheduled and diverse recreational programming for residents of all ages. (P1)
4. Continue to provide financial support to the Lowell School District summer recreation program to allow the development of events for all ages. (P1)
5. Encourage families to visit parks through advertising in both print and social media to raise awareness of local events (for example, advertise low cost outdoor events and showcase food trucks at events). (P1)
6. Develop an “accessibility” checklist for all events and programming supported by the City to help monitor and ensure that the City offers a wide range of event and programming options that do not systematically exclude certain groups – the checklist could include sections about cost, timing, physical accessibility, cultural appropriateness to Lowell’s population, and outreach methods. (P1)
7. Develop and support an annual “Dam Run”. (P2)
8. Partner with the School District, the Library, and relevant non-profits or foundations to offer scholarships or reduced-fee options to low-income recreational programming participants. (P2)

Goal 2: Provide adequate funding to maintain and operate parks.

Objectives

- 2.1 Increase the budget for park maintenance and operations to accommodate expected new parks or improvements (budget expansion should cover equipment and materials, utility costs, and staff time).
- 2.2 Identify and evaluate external grant, donation, or endowment opportunities to develop outside funding streams for parkland development. The external capital sources could come from non-profits (such as a local parks foundation), state government, or federal agencies.

Recommendations

1. Develop turf management plan to ensure City turf is maintained at an acceptable standard. **(P1)**
2. Develop an annual maintenance inventory/checklist to use each late winter/early spring to identify and prioritize maintenance projects for the coming year. **(P1)**
3. Develop a program for hiring high school students to perform part-time maintenance work during the summer **(P2)**
4. Host a community-wide clean-up and celebration day in late spring to engage community members in downtown and parks beautification in preparation for the summer season **(P2)**
5. Provide additional FTE as seasonal demand requires. **(P3)**



Bench at Paul Fisher Park

Source: Institute for Policy Research and Engagement

Goal 3: Develop a vibrant park system, acquire parkland to accommodate future needs, and equitably distribute parks and recreation services as the community grows.

Objectives

Part 1: Existing Park Improvement Objectives

- 3.1 Continue to incorporate the historic, natural, and cultural landscape of Lowell into park designs.
- 3.2 Upgrade aging or broken equipment to keep parks safe and fun for all ages.
- 3.3 Only develop new parks or recreation amenities after a secure maintenance funding stream has been identified.

- 3.4 Integrate Rolling Rock Park with the downtown business district.
- 3.5 Add amenities like public art, interpretive signs, lighting, and seating to improve parks' aesthetic ambiance and safety.

Part 2: Park System Expansion Objectives

- 3.6 Expand the park system and services to accommodate the needs of Lowell's growing population. Continue to evaluate levels of service and concentrate new park development in the underserved areas of Lowell.

Recommendations

1. Re-evaluate SDC fee structure to accommodate future park development (e.g., pocket parks, neighborhood parks). (See Appendix A for a preliminary evaluation of SDCs.)
(P1)
2. Add a "parks and recreation" check to each new proposed residential development to determine if residents would be within the city's standard for distance from a park – pursue plans to develop new parkland when this standard is not met.
(P1)

Goal 4: Support connections within the Lowell parks system and to other regional systems.

Recommendations

1. Identify and pursue funding sources that will support the development of wayfinding in Lowell parks (target at least one new wayfinding project every 5 years) **(P1)**
2. Identify and pursue funding sources that will support the development of new trail connections between local and regional parks/recreation amenities (target at least one new trail connection project every 10 years) **(P1)**
3. Coordinate with other agencies (Lane County, USACE, OPRD) to provide connection to regional trails (Lowell SRS, Orchard Park, Lowell Covered Bridge Interpretive Center, Eugene to Pacific Crest Trail, North Shore trail) **(P2)**

Objectives

- 4.1 Ensure that every park in Lowell has at least one wayfinding sign or object to show connections with other local and regional parks and recreation opportunities
- 4.2 Develop at least one new trail connection between Lowell parks and parks/recreation amenities outside of the City's control every 10 years



Rolling Rock Park

Source: Institute for Policy Research and Engagement

Goal 5: Protect and improve Lowell residents' access to Dexter Lake.

Objectives

- 5.1 Increase the number of access points to Dexter Lake within city limits by at least two in the next 10 years

Ensure that each lake access point
- 5.2 within city limits has wayfinding signage.

Recommendations

1. Better identify and develop the path to Dexter Lake from Alder by adding signage and creating a more defined entrance **(P1)**
2. Identify and pursue funding sources that would support the development of a dock for non-motorized boats (kayaks, canoes, etc.) at Orchard Park **(P1)**
3. Identify and pursue funding sources that would support the development of additional access points within city limits (for example, to formalize and improve informal access points or to build out new access points). **(P3)**



Dexter Lake
Source: Oregon Parks and Recreation Department

Goal 6: Develop and advance partnerships with local, state, and federal organizations.

Objectives

- 6.1 Develop formal relationships or partnership agreements with the Lowell School District, Lane County Parks, the Oregon Parks and Recreation Department, and the Army Corps of Engineers that outline collaboration expectations (including funding expectations) between the City and each of these partners by 2022
- 6.2 Update formal agreements at least every five years and develop new agreements with new organizations as needed

Recommendations

1. Convene exploratory partnership meetings with the Lowell School District, Lane County Parks, the Oregon Parks and Recreation Department, and the Army Corps of Engineers by the end of 2020 – meetings should explore and clarify the needs and capacity of each entity. **(P1)**
2. Based on the needs and capacity identified during each meeting, draft, refine, and finalize formal agreements with each entity by 2022 – agreements should include a list of the benefits of the relationship to each party, a list of the roles and responsibilities each party agrees to as part of the partnership, and a timeline for reviewing and revising agreements on a regular basis to ensure they remain relevant. **(P1)**
3. Add two ex officio positions on the Lowell Parks Committee for representatives from the School District and the Library. **(P2)**
4. Encourage a representative from Lowell to serve on the Lane County Parks Advisory Committee **(P3)**

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CHAPTER 6: PARK SYSTEM IMPROVEMENTS

Chapter 6: Park System Improvements

This chapter expands on recommendations contained in Chapter 5. Specifically, we present planned or desired improvements on a park-by-park or facility-by-facility basis. Importantly, the improvements listed here provide the basis for the cost and budget estimates contained in Chapter 7.

The recommendations for existing park improvements and park expansion should guide staffing and financial planning activities that will contribute to the enhancement of Lowell’s park system. To complement the recommendations, **Appendix A** includes design guidelines for new parks that the City will develop in the future. For more information regarding the cost of the recommendations presented in this chapter, refer to the park budget, and parkland/capital improvement guides included in Chapter 7.

As with the park system recommendations, the plan organizes the Facility Improvements into the following functional categories: Existing Park Improvements, New Park Improvements, Trail Improvements, and Open Space Improvements. Note that additional funding and implementation recommendations are listed in Chapter 7.

Existing Park Improvements

Rolling Rock Park

The Lowell Park Master Plan update process included a focused examination of potential upgrades to Rolling Rock Park. The proposed Rolling Rock concept design (refer to Volume II – Park Concept Plans for additional detail) presents park improvement options based on public input and feedback collected during the outreach and engagement phase. Planned improvements to Rolling Rock Park include:

- hierarchy of pathways (paved and unpaved) and park entrances (including a park entrance plaza)
- amphitheater seating area
- trees to provide shade and beauty
- seating/bench(es)
- picnic table(s)
- covered pavilion with restroom and concessions
- relocate historic caboose and railroad interpretation features
- playground equipment
- lighting
- signage
- irrigation system
- open lawn
- ornamental perennials/annuals
- bike parking
- garbage/recycling receptacles
- parking on all adjacent streets

Paul Fisher Park

Desired improvements at this developed park located at N Moss Street and E 3rd Street include (refer to Volume II – Park Concept Plans for additional detail):

- playground equipment
- playground surfacing
- signage
- basketball court/lights
- paved path/sidewalk
- seating/bench(es)/seat walls
- fences (wood/metal)
- picnic table(s)
- open lawn
- trees
- landscaping
- irrigation
- garbage/recycling receptacles

New Park Improvements

Railroad Corridor Park

Potential improvements to this approximate eight-acre, park-designated, city-owned property located off Wetleau Drive may include (refer to Volume II – Park Concept Plans for additional detail):

- gravel parking
- kiosk and interpretive signage
- gravel trail
- benches
- forest thinning
- native plant revegetation
- garbage/recycling receptacles (optional)
- exercise equipment (optional)

Non-Lowell Park Facility Improvements

Orchard Park

Trail connection to Railroad Corridor, canoe/kayak dock or launch, picnic shelters. NOTE: this facility is owned and operated by the US Army Corps of Engineers and these proposed facilities are unplanned).

Covered Bridge Interpretive Center

Restroom-concession facility, two new picnic shelters, eight-foot wide paved walkways (NOTE: these facilities are unplanned).

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CHAPTER 7: FUNDING AND IMPLEMENTATION STRATEGY

Chapter 7: Funding and Implementation Strategy

A vibrant, well-used park system relies on a solid foundation of organizational and financial support.

As Lowell’s park system grows, so must the funding and staff support required to provide engaging programming and high-quality maintenance. This chapter describes the current organizational and financial structure of Lowell’s park system and provides resources that will help the City grow into the future.

Current Organizational Structure and Operations

Lowell Public Works Department oversees the Lowell park system. The Department is responsible for the upkeep and maintenance of City-owned parks, trails, and undeveloped open space, as well as landscaping on other City-owned properties. The City also helps maintain the Lowell Covered Bridge which is owned by Lane County. Work is carried out by city employees and community volunteers.

City Staff assigned to park oversight, maintenance, and operations include (total 0.48 FTE):

- **City Administrator** – approximately 0.05 FTE dedicated towards parks
- **Public Works Director** – approximately 0.05 FTE dedicated towards parks
- **2 Utility Workers** – a combined total of approximately 0.10 FTE dedicated towards parks between the two workers
- **1 Maintenance Worker** – approximately 0.28 FTE dedicated towards parks

In addition to the public works staff who manage park operations and maintenance, the City of Lowell has a Parks & Recreation Committee. The Parks Committee consists of five appointed members who serve two-year staggered terms and meet once a month.² The Parks Commission serves as a vision-keeper for the Lowell park system. As of 2019, the park system has no paid staff responsible for recreation and special event programming. However, the City does support the Lowell School District Summer Recreation Program.

² City of Lowell Parks & Recreation Committee webpage (as of March 2019): <https://www.ci.lowell.or.us/bc-parkscommittee>

Funding Requirements

Park systems require funding for personnel, equipment, ongoing maintenance, programming, periodic improvements, and periodic expansion. According to the NRPA, a typical park and recreation agency spends roughly 55% of its budget on personnel, 38% on operating expenses, 5% on non-CIP capital expenditures, and 2% on other needs. Typical expenses across each of these categories include:

- **Personnel:** Includes salaries, wages, and benefits for full-time, non-full-time, and contract personnel.
- **Operations:** Includes operational support where the capital fund repays the operating budget, enterprise funds, interdepartmental transfers, and (occasionally) dept service.
- **Non-CIP Capital Expenses:** Includes capital equipment (e.g. computers, vehicles, mowers, tractors, etc.), cyclical maintenance, and (occasionally) dept service.

“On average, park and recreation agencies derive three fifths of their operating budgets from general fund tax support, although the percentage of funding from general fund tax support tends to be lower at agencies with larger operating budgets. The second largest source of funding for most agencies is earned/generated revenues, accounting for an average of 25 percent of operating expenditures. Some agencies depend on special, dedicated taxes for part of their budgets. These park and recreation districts obtain the majority of their funding from tax levies dedicated to park and recreation purposes approved by citizen referenda.”

2018 NRPA AGENCY PERFORMANCE REVIEW

Park revenue comes from property taxes (General Fund), System Development Charges (SDCs), and any grants the City receives.

Park expenses fall into two main categories: operating costs and capital outlay.

The next two sections present information on the City of Lowell’s operating and capital budgets respectively.

Operating Budget (Parks Fund)

The City of Lowell operating budget for parks (Parks and Recreation Fund) covers ongoing costs such as staffing, operations, maintenance, and equipment. It does not include longer term, “big ticket” items such as equipment purchases for a new park; these items are instead incorporated into the Parks and Recreation Department’s Capital Improvement Plan when they arise.

Revenue for the Parks Department comes from the General Fund, System Development Charges (SDCs), and any grants the City receives (Table 7-1). General Fund revenues currently cover all park operations. The General Fund is comprised of City property taxes, franchise fees, State shared revenues, contracted positions, and regulatory fees.

Within the General Fund the parks department covers the maintenance and operation of City parks including, but not limited to: mowing, landscaping (tree trimming, weed control, etc.), litter removal, water, sewer, equipment, and public restroom maintenance. In addition, this fund supports maintenance of the Lane County Covered Bridge and Interpretive Center under an existing agreement with Lane County. Finally, the Parks Fund supports the coordination of park related activities such as the Dexter Farmers Market. In addition, the City maintains a separate fund to support the Blackberry Jam Festival.

The operating budget is developed during the normal budget cycle each year. Beginning in April, the Public Works Director works with the Budget Officer to discuss budget estimations

Table 7-1: Lowell Parks Operating Budget

	FY 16 - 17 Actual	FY 17 - 18 Actual	FY 18-19 Estimate	FY 19-20 Proposed
Revenue				
General Fund Beginning Cash				
Total General Fund Beginning Cash	\$123,608	\$184,077	\$225,395	\$231,767
General Fund Revenues				
Total General Fund Revenues	\$271,164	\$297,048	\$1,134,211	\$1,388,458
Interfund Transfers				
Total Interfund Transfers	\$10,421	\$0	\$0	\$0
SDC Fund				
Total SDC Fund	\$6,737	\$67,550	\$74,803	\$69,014
Parks SDC Fund				
Total Parks SDC Fund	\$0	\$0	\$15,171	\$8,822
TOTAL REVENUE	\$411,930	\$548,675	\$1,434,409	\$2,926,446
Parks Requirements				
Personnel Services				
Total Personnel Services	\$23,466	\$25,265	\$25,614	\$39,088
Materials & Services				
Total Materials & Services	\$17,787	\$11,789	\$55,883	\$22,803
Capital Outlay				
Total Capital Outlay	\$0	\$0	\$426,500	\$790,000
Debt Service				
Total Debt Service	\$0	\$0	\$0	\$0
Interfund Transfers				
Total Interfund Transfers	\$0	\$0	\$0	\$0
Contingency				
Total Contingency	\$0	\$0	\$0	\$0
Reserved				
Ending Reserve	\$0	\$0	\$0	\$0
TOTAL PARKS REQUIREMENT	\$41,253	\$37,053	\$507,998	\$851,891

Source: City of Lowell Budget

Officer to discuss budget estimations for the upcoming fiscal year. The budget is then drafted and approved by June 30. This section presents park operating budget information from FY 2016-2017 through FY 2019-2020. The approved FY 2018-2019 budget includes funds allocated for parkland acquisition (\$426,500) and the proposed FY 2019-2020 budget includes proposed funding for Rolling Rock Park Improvements (\$790,000).

In the U.S., the typical park and recreation agency (in a jurisdiction with fewer than 20,000 residents) has **median operating expenditures of just over \$93 per person, per year.**³ Based on Lowell’s proposed FY 19-20 parks operating budget of \$61,891 (not

³ Ibid.

including the \$790,00 proposed for Rolling Rock Park improvements), **Lowell will spend just under \$58 per person on parks in FY 19-20 (in FY 18-19 the City spent just under \$76 per person** on parks, not including funds spent on parkland acquisition). The City estimates a future parks operating budget of \$87,412 (**approximately \$81 per person**) to be paid for through the General Fund, which may be supplemented by a parks utility fee or special levy. Considering Lowell’s small size and low population density overall, per person spending appears reasonable.

Table 7-1 shows the last four fiscal year Park Fund budget allocations. The table shows that the Lowell Parks operating budget has increased substantially. This is in large part due to land acquisition (FY 18-19) and proposed park improvements (FY 19-20) for Rolling

Capital Budget: SDC Park Improvement Fund

The Lowell Parks SDC Improvement funds facilitate new capital construction and park system expansion projects. These projects include significant improvement or expansion of existing parks and development of new parks. When new development occurs in the City, Systems Development Charges (SDCs) generate revenue for these funds. Due to modest increases in development in recent years, the SDC Funds are growing. Improvement Fund growth has facilitated several recent upgrades to the park system. These upgrades

include new playground equipment for Paul Fisher Park and land acquisition on property adjacent to Rolling Rock Park. The Parks Reimbursement SDC Funds recover costs associated with capital improvements already constructed or under construction.

In Lowell, City Ordinance No. 389 (amended 2007) establishes the method for determining SDCs. The 2019-20 SDC fee for parks is \$1,032 per “equivalent dwelling unit” (EDU). A 3% administration fee is also collected. Uses that provide lodging (motels, hotels, and RV parks) pay 65% of the total Parks SDC per EDU (number of spaces/units). Non-residential uses do not pay a Parks SDC Fee.

Table 7-2 shows a comparison of SDC park fees collected for similarly sized cities across Oregon. The table shows that the Lowell park SDC is lower than the average for similarly sized cities. The Lowell Parks SDC fee is based on 1 Equivalent Dwelling Unit (EDU) for residential development. Commercial, industrial, and other non-residential developments that do not provide lodging do not pay a Parks SDC fee. Uses that provide lodging, such as motels, hotels, and RV parks, are assumed to be occupied 65% of the time, and pay 65% of the total Parks

Table 7-2: SDC Comparisons

City	Residential			Total
	Improvement	Reimbursement	Other Fee	
Tangent	\$3,239	\$0	\$0	\$3,239
Coburg	\$0	\$2,934	\$147	\$3,081
Yamhill	\$3,023	\$0	\$0	\$3,023
Columbia City	\$2,019	\$0	\$0	\$2,019
Amity	\$65	\$1,053	\$0	\$1,118
Lowell	\$985	\$47	\$31	\$1,063
Depoe Bay	\$660	\$0	\$0	\$660
Irrigon	\$500	\$0	\$0	\$500

Source: League of Oregon Cities, City websites, Research and Analysis by IPRE

SDC per EDU, multiplied by the number of spaces or units.

Cities that collect SDCs for non-residential development often charge a rate based on square footage of building (e.g., rate per 1,000 SF) and may charge based on the type of development (NAICS code).

According to the NRPA, the typical park and recreation agency serving a population of fewer than 20,000 has a median five-year capital budget of

roughly \$650,000. **Table 7.3** shows that both revenue and expenditures in the Park Improvement Budget lag well behind the national median. However, Lowell has successfully funded significant park development and improvement projects through a mix of private donations, sponsorships, and State of Oregon Parks and Recreation Department Grant sources. These funds have supported the acquisition of parkland and multiple improvement projects.

Table 7-3: Lowell SDC Park Improvement Budget

	FY 16 - 17 Actual	FY 17 - 18 Actual	FY 18-19 Estimate	FY 19-20 Proposed
Resources				
Beginning Balance				
Total Beginning Balance	\$26,033	\$28,833	\$37,691	\$46,513
Use of Money and Property				
Total Use of Money and Property	\$0	\$34	\$942	\$1,163
Park System Development Charges (SDC)				
Total Park SDC	\$2,800	\$8,824	\$7,880	\$7,880
TOTAL RESOURCES	\$28,833	\$37,691	\$46,513	\$55,556
Requirements				
Materials and Services				
Total Materials and Services	\$0	\$0	\$0	\$10,000
Capital Outlay				
Total Capital Outlay	\$0	\$0	\$0	\$45,556
Ending Balance				
Total Ending Cash Balance	\$28,833	\$37,691	\$46,513	\$0
TOTAL REQUIREMENTS	\$0	\$0	\$0	\$0

Source: City of Lowell Budget

Projected Expenditures

Based on the recommendations provided in Chapter 6, this plan includes projected expenditures for high- and medium priority capital improvement projects. These include the following projects already included in the FY 19-20 budget:

- Park SDC Funds - \$20,456
- Estimated Completion date - Fall 2020

Park Improvements

To simplify capital planning for Park Improvements, this plan presents High (1-5 year) and Medium (6-12 year) project priorities. Given the City’s track record of successfully leveraging city funding against other public, private, and philanthropic sources, these projects will likely need to be reevaluated and reprioritized on an annual basis. The primary purpose of presenting these budget projections is to compare existing revenue with likely expenditures. The City will utilize these projections to evaluate policy options, where needed, to achieve the City’s park system goals.

Rolling Rock Park Improvements

- Total Project Cost Estimate – \$790,000
- Grant Funds – \$750,000
- General Fund – \$40,000
- Estimated completion date – Fall 2020

Railroad Corridor Improvements

- Total Project Cost Estimate – \$20,639
- Park SDC Funds – \$20,639
- Estimated completion date – Summer 2020

Paul Fisher Park Improvements

- Total Project Cost Estimate – \$612,436
- Grant Funds – \$428,705
- Bond/Loan – \$183,731
- Estimated completion date – Summer 2022

Cannon Street Festival Area Improvements

- Total Project Cost Estimate – \$338,498
- Grant Funds – \$50,000
- Bond/Loan – \$268,042



*Lowell Beautification Day at Rolling Rock Park
Source: City of Lowell*

Table 7-4 and **Table 7-5** forecast roughly \$2.6 million in park improvements (in 2019 dollars) over the next 10-years. These improvements are needed to address currently underserved neighborhoods, address safety concerns within existing

parcs, and ensure that the Lowell park system keeps pace with population growth over time. Refer to Volume II- Appendix A for additional park-specific budget forecasts for Rolling Rock Park, Railroad Corridor Park, and Paul Fisher Park.

Table 7-4: P1 Parkland Improvements (FY19-20 through FY23-24)

Program Element	Quantity Unit	Cost/Unit	Projected Cost
New Parks			\$ 359,137
<i>Railroad Corridor</i>			\$ 20,639
Phase I Improvements	1 Each*	\$ 20,639	\$ 20,639
<i>Cannon Street Festival Area</i>			\$ 338,498
Cannon Street Festival Area Improvements	1 Each**	\$ 338,498	\$ 338,498
Existing Parks			\$ 1,402,436
<i>Rolling Rock Park</i>			\$ 790,000
Update/Improve Rolling Rock Park (Phase I)	1 Each*	\$ 790,000	\$ 790,000
<i>Paul Fisher Park</i>			\$ 612,436
Update/Improve Paul Fisher Park (Phase I)	1 Each*	\$ 612,436	\$ 612,436
		SUBTOTAL	\$ 1,761,573
		Add 10% Design/Engineering	\$ 176,157
		Add 15% Contingency	\$ 264,236
		Add 2% Fees	\$ 35,231
		TOTAL	\$ 2,237,198

*Refer to budget detail in Volume II
**See CIP for budget detail

Source: Institute for Policy Research and Engagement estimates.

Table 7-5: P2 Parkland Improvements (FY24-25 through FY28-29)

Program Element	Quantity Unit	Cost/Unit	Projected Cost
New Parks			\$ 124,470
<i>Railroad Corridor</i>			\$ 124,470
Phase II Improvements	1 Each*	\$ 124,470	\$ 124,470
		SUBTOTAL	\$ 124,470
		Add 15% Contingency	\$ 18,671
		Add 2% Fees	\$ 2,489
		TOTAL	\$ 145,630

*Refer to budget detail in Volume II

Source: Institute for Policy Research and Engagement estimates.

Looking at the Capital Improvement Fund over the past four years, average revenue from SDCs has been just over \$12,000 per year (only FY 18-19 and 19-20 included). Assuming this rate holds steady over the next 10-years,

expected revenue would total just under \$120,000 for capital projects. This is less than 5% of the projected improvement total. Table 7-6 shows the roughly \$2.48 million funding gap that the City will need to fill to

complete these projects. While Lowell has been successful at raising external funds to support park improvements, the revenue gap suggests that the City may need to consider additional funding tools moving forward.

This section presents potential funding tools available to the City for park system improvements and maintenance. This information was gathered through a case study review of other cities' Park Master Plans

Table 7-6: Budget Comparison

Budget Projection	Amount
10-year High and Medium Priority Improvement	\$2,600,628
10-year SDC Park Fund Revenue at Current 5-Year Annual Average	\$119,965
Capital Improvement Funding Gap	-\$2,480,663

within the State of Oregon as well as professional knowledge of parks planning and internet research. City of Lowell staff together with the City Council will need to work together to develop the most appropriate funding strategy for the

community's park system given the current fiscal environment and other influencing community factors.

Additional Funding Tools

The NRPA reports that in 2018 most park and recreation agencies generated operating revenues from multiple sources. Across all agencies surveyed, these sources include the following (percentages reflect average percentage distribution of operating expenditures):

- General Fund Tax Support (59%)
- Earned/Generated Revenue (25%)
- Dedicated Levies (8%)
- Other Dedicated Taxes (3%)
- Grants (2%)
- Sponsorships (1%)
- Other Sources (2%)

Importantly, smaller jurisdictions generally fund a higher percentage of their operating budgets through general fund tax support. Even so, the second largest source of funds for most park agencies is earned/generated revenues.

General Fund

The general fund accounts for all city financial resources that are not specifically tied to another fund. Resources come from a wide variety of revenue streams and support essentially all of the local government's essential functions, including policy and legislation, public safety, code enforcement, economic development, city officials, and so on. Use of the general fund may not be the most appropriate revenue structure because the general fund has competing priorities with essential City services.

Alternatively, the City may want to consider dedicated funding tools that would allow the park system to be more self-sustaining. The general fund may potentially be used to offset administrative, liability, or fleet operation expenditures of the park systems rather than capital

improvement projects or park systems maintenance. Currently, Lowell park operations are primarily funded through the General Fund.

Utility Fees

Utility fees, or park maintenance fees, are a popular funding tool used to generate stable revenue streams for parks maintenance. A standard utility fee is added to each residence’s utility bill and collected by the City monthly. Utility fees allow local governments to collect a continuous revenue stream throughout the year and can fund a wide variety of functional tasks and aspects of the park system.

Parks utility fees are used by local governments across the State of Oregon. Cities such as Medford, Talent, and West Linn have successfully implemented Parks Utility Fees for the operation and maintenance of parks, facilities, beautification and right-of-way areas. Parks Utility Fees for these three cities range from \$2.80 in the City of Talent to \$9.20 in the City of West Linn.

When surveyed, 35% of Lowell residents were supportive of a monthly fee to pay for new parks, park improvements or maintenance. Another 43% of respondents indicated that their support would depend on the specifics which were proposed. Respondents who answered ‘yes’ or ‘it

depends’ were also asked how much they would be willing to pay. Sixty-six-percent of those respondents indicated that they would be willing to pay between \$1 and \$6 per month for park services and maintenance.

Implementation of parks utility fee allows local governments to continually invest in parks, making it possible for these assets to be used by residents. The parks utility fee can be increased to stabilize the on-going maintenance

Table 7-7: Park Utility Fee Revenue Potential

Monthly Fee (\$)	2019 Revenue Potential		Estimated 2040 Revenue Potential*	
	Monthly	Annual	Monthly	Annual
\$1	\$459	\$5,508	\$594	\$7,123
\$2	\$918	\$11,016	\$1,836	\$22,032
\$3	\$1,377	\$16,524	\$2,754	\$33,048
\$4	\$1,836	\$22,032	\$3,672	\$44,064
\$5	\$2,295	\$27,540	\$4,590	\$55,080
\$6	\$2,754	\$33,048	\$5,508	\$66,096

Presents the estimate revenue generation, based on the number of housing units in Lowell in 2017 (US Census Bureau estimates)

* Based on an assumed 29% increase in households (Lowell’s population is expected to grow 20% by 2040 and persons per household is expected to decrease)

needs which represent a large long-term cost to the City. This would relieve the park system’s reliance on revenue from the City’s General Fund.

Based on the population (and projected population growth) of Lowell, the City should consider a \$1 to 6 monthly utility fee. More on the formation of a park and recreation district is described in the section below.

Local Improvement District or Parks and Recreation District

Forming a local improvement district or parks and recreation district are common funding tools for park

systems. Both types of designated districts establish a tax on real property within a specified area to off-set all or part of the costs of a public revitalization or development initiative. This provides a long-term and stable revenue stream to be used for either maintenance or capital improvements to local parks.

Parks and recreation districts establish a set (fixed) rate or percentage-based tax to support the park system. In a local improvement district, rates can be apportioned according to the estimated benefit that will accrue for each property. Bonds are then sold for the amount of the improvement or special project.

These tools present an opportunity for local residents to invest in their neighborhoods and support projects and initiatives they have identified as a priority. Funding is generated from a tax levy on real property within a specified area. In turn, these funds directly benefit the designated area and the local residents therein.

A parks and recreation district requires a majority vote from property owners or electors within the proposed district area and therefore should only be used if the community has expressed strong support for their park system. Once established, all or partial control of a parks and recreation district is given to a local organization or board. This loss of management could be considered a benefit or drawback for a local government depending on local political and economic climate. If a majority of control is transferred to a local organization or board, forming a park and recreation foundation for

fundraising and financial management should be considered.

Lowell could consider adding a park district.

Tax Levy

A tax levy is a common tool for continued maintenance and land acquisition for a park system. This tool can stem from a variety of local taxes or license fees. Tax levies commonly support a local government's general fund unless a parks and recreation district is in place, in which case levies can be collected by the district. A tax levy can be used for long-term system-wide improvements or short-term targeted improvements (i.e. special projects fund) and provide a dedicated and permanent source of funding. However, it is important to assess whether or not there is adequate community support for the goals and actions laid out in the Parks Master Plan prior to initiating this tool.

Public, Organizational or Government Grants

Grants provide a source of revenue not otherwise accessible within a local community. This funding source can be used for either large or small-scale projects. Lowell successfully competes for Oregon Park and Recreation Department Grants on a regular basis. This funding tool is best used for projects that have a set goal(s) or tangible improvement. Grant contributions should not be considered a primary funding tool for a self-sustaining park system, but rather to

supplement occasional special projects.

Grants can be highly competitive and often require matching contributions. When applying for grants it is important to do substantial outreach and research to ensure the proposed project or initiative adheres to the criteria set forth in the grant. In recent years the number of transportation related grants, especially for pedestrian and bicycle infrastructure, has increased substantially. Other park related projects or initiatives well-suited for grants include trails and greenways, natural resource conservation and water quality, public safety, and tree planting.

Donations, Contributions and Volunteer Support

Donations of labor, cash, land, or park infrastructure (such as benches, trees, or playground equipment) can be used for specific projects. Examples of donations from community members for capital improvement projects could include an annual tree planting day sponsored by a local organization, property donation to the City, a fundraiser drive, or “legacy planning” through individual estates. This funding tool is well suited for capital improvements projects because it provides a tangible enhancement or “finished product” to the local park system to which donors or participants can feel connected.

Volunteers may provide direct and indirect support to the park system. For example, a neighborhood association

that agrees to provide mowing or litter removal for a local park directly saves on paid maintenance tasks. Volunteer safety patrols may indirectly reduce facility damage and vandalism, protecting City assets. Volunteer hours and cash and in-kind donations can also be used to achieve matching requirements for grant funding.

In addition to offsetting park expenditures, donations and contributions provide a platform for the local community to engage with and take pride in their park system. The drawbacks of donations and contributions include considerable time and effort needed by City staff to organize and promote opportunities and participation is often unpredictable and irregular.

Park Dedication in Lieu of Fees

Under Section 3.410 of Ordinance 234 (SDC Ordinance) Lowell provides “Credits for Development” of qualified capital improvements, including parks. Public dedication offers guaranteed land for the parks system expansion in step with land development trends and helps to relieve the pressure of new development on the parks system. This tool is best utilized when coupled with strong outreach efforts to land developers.

Transient Room Tax

Lane County currently administers Transient Room Tax (TRT) programs for cities in Lane County. These tax dollars are to be used for the promotion

and development of tourism and visitor programs. The amount of tax dollars available for any given period varies with the lodging occupancy rate. Existing TRT does not generate large revenues in Lowell, however, the potential exists during large events such as rowing regattas and boat races. The City currently does not have its own tax, however, does receive funds from Lane County. The City can adopt its own lodging tax. In the past, TRT applied only to Bed and Breakfasts (B&Bs) in Lowell, however the state recently adopted legislation that also subjects Air B&B, VRBO, and others to these taxes.

User Fees

User fees may be collected from individuals for park system facility rentals. As the park system expands and new facilities are built, this reservation program could expand. Parking fees could potentially be utilized at special events. Although user fees will typically only make up a small amount of the total park system revenue, these fees could help offset day-to-day maintenance costs. When considering renting city owned facilities it is important to have a fair fee structure applicable to all interested parties regardless of affiliation.

Land Trust and Easements

Land trusts and easements are often considered a win-win solution to set aside land for parks, natural areas, or rights of way. This is because these tools (1) are a voluntary action on the

part of a local community member, business, advocacy group, or other organization and (2) offer tax incentives for the benefactor. Trusts can be acquired by the City or partnering organization through a donation, estate will, reduced priced sale, or exchange. Private property owners can acquire easements. Easements may be an especially attractive tool for accessibility projects and initiatives that aim to connect parks and natural areas throughout the city that may be separated by numerous public and private properties. Private property owners are able to allow full or limited access through their property without forfeiting other property rights.

The drawbacks of land trusts and easements are that these tools can take a considerable amount of time and effort from City staff. If land trusts are considered for the Lowell park system, the City or Parks Commission may want to partner with a conservancy group for advising or management assistance.

Wetland Mitigation Banking

Wetland mitigation banking is a planning and funding tool used to protect, restore, and enhance critical conservation areas, including wetlands, streams, and sensitive habitat areas. It should not be considered for a manicured or highly maintained park, but rather for natural areas where development is unlikely.

Wetland mitigation banking aims to consolidate small fragmented

mitigation projects into larger contiguous sites. A mitigation banker (in this case the City of Lowell) would undertake a design and compliance process to preserve a conservation area under its jurisdiction. Once the process is complete, the banker can acquire “credits” or payments from private developers for certain applicable projects. Developers buy credits from the City when they wish to improve a property for commercial purposes that would impact a wetland, stream, or habitat area on that property. In theory the loss of a small wetland, stream, or habitat area on the developer’s property would be compensated with the preservation of a larger conservation area on the City’s property.

Wetland mitigation banking has a significant amount of compliance and a steep learning curve; however, this tool has continued to grow in popularity and can be used to offset management costs for natural and open spaces that meet specified requirements. Wetland mitigation banking should not be considered a short-term strategy, as it takes substantial commitment and upfront investment from a city.

During the first five years or initial phase, the City would be required to fund management plans and any necessary retainers. The City also must work with federal land agencies, such as the Army Corps of Engineers, and subject matter experts for planning purposes. After the first five years, the local wetland mitigation banking program typically enters into a maintenance phase with substantially less operating and management costs.

In order for the City of Lowell to be approved for wetland mitigation banking they must meet certain criteria, including (1) owning a site that is conducive and appropriate for wetland mitigation (i.e. vegetation, hydrology, and soil types), (2) having necessary up-front capital and commitment, and (3) access to necessary resources (i.e. subject matter expertise and earthmoving equipment).

According to the City of Roseburg, which currently uses wetland mitigation banking, there is a potential for the initiative to be profitable once it enters the maintenance phase. An established 15-acre wetland area under Roseburg’s jurisdiction costs the City roughly \$5,000 to maintain annually; whereas conservation credits are being sold for \$85,000 – 100,000 per acre⁴. Furthermore, the City of Roseburg has experienced a relatively high demand for conservation credits, making this funding tool a reliable source of revenue. Today, there are only a limited number of local jurisdictions using wetland mitigation banking. The demand for conservation credits from developers is higher than what is currently available through supply⁵.

The first step for consideration of this option is to identify suitable properties within the Urban Growth Boundary.

⁴ Pope, Tracy, interview by Jennifer Self. Parks Director, City of Roseburg (December 2014).

⁵ *Ibid.*



Lowell State Recreation Area
Source: City of Lowell



Prepared for:
City of Lowell

107 E 3rd Street
Lowell, OR 97452

Prepared by:

O UNIVERSITY OF
OREGON | School of Planning, Public
Policy and Management
Institute for Policy Research and Engagement

LOWELL PARKS MASTER PLAN

MAY 2019

VOLUME II: PARK CONCEPT PLANS

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Special Thanks & Acknowledgements

Institute of Policy Research and Engagement wishes to thank the following individuals for their assistance with this project. We thank Jared Cobb (City Administrator) for their advice and assistance throughout the project. We also thank the Lowell Parks and Recreation Master Plan Steering Committee for their dedication to this project.

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* Member of the Lowell Parks and Recreation Committee

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About the Institute for Policy and Research Engagement

The Institute for Policy Research and Engagement (IPRE) is a research center affiliated with the Department of Planning, Public Policy, and Management at the University of Oregon. It is an interdisciplinary organization that assists Oregon communities by providing planning and technical assistance to help solve local issues and improve the quality of life for Oregon residents. The role of the IPRE is to link the skills, expertise, and innovation of higher education with the transportation, economic development, and environmental needs of communities and regions in the State of Oregon, thereby providing service to Oregon and learning opportunities to the students involved.

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Table of Contents

Rolling Rock Park Concept Plan	4
Introduction.....	4
Rolling Rock Park Goals.....	4
Design Elements & Use Areas.....	4
Design Concept.....	8
Cost Estimate.....	9
Railroad Corridor Park Concept Plan	11
Introduction.....	11
Design Elements & Use Areas.....	11
Design Concept.....	13
Cost Estimate.....	14
Paul Fisher Park Concept Plan	15
Design Concept.....	15
Cost Estimate.....	16
Trail System Concept Plan	17
Introduction.....	17
Design Concept.....	17

Rolling Rock Park Concept Plan

Introduction

Rolling Rock Park is currently an approximately 1.6 acre park located in the center of downtown Lowell, adjacent to North Shore Drive. Its main features include historical exhibits that showcase the town’s logging and railroad heritage, along with an amphitheater and open lawn areas that accommodate some of the Lowell’s summer events like the Blackberry Jam and the Farmer’s Market.

The town of Lowell is currently undergoing a planning process to re-envision a vibrant downtown infrastructure for new businesses, municipal buildings, residential living and public spaces. Within this master plan, Rolling Rock Park would become a slightly larger 2 acre park that is consolidated into a large block as opposed to its current linear layout. ICPE and the town of Lowell have come up with the following goals and conceptual plan to guide the development of the newly envisioned Rolling Rock Park.



Rolling Rock Park

Source: Institute for Policy Research and Engagement

- Develop versatile park spaces that can accommodate a variety of uses and events including the Farmer’s Market and Blackberry Jam.
- Represent important aspects of Lowell’s history through interactive and educational display and interpretation.

Goals

- Create a “Central Park” for Lowell that provides a diverse and vibrant open space to connect existing neighborhoods and schools with future downtown development.

Design Elements & Use Areas

Circulation - Develop a hierarchy of pathways and park entrances to allow visitors to access various use areas throughout the park and to connect to existing and future development. The

majority of pathways throughout the park will be 5-6' wide poured concrete. The grading of all pathways should conform to ADA design guidelines to allow equal access to and throughout the park for all abilities.

Parking - Create parallel parking on all adjacent streets (North Shore Drive, South Moss Street, Cannon Street, East Main Street).

Trees - A variety of trees should be located throughout the park to provide shade for seating and picnic areas as well as providing seasonal beauty. The West and South sides of the park will have the highest density of trees to provide some evening shade at events and provide some canopy for the playground and picnic areas. All trees within the park must be pruned for safety and to maintain open sightlines throughout the park. Native and drought tolerant species should be selected whenever possible.

Seating - Seating benches should be located throughout the park. Location and installation of benches can happen over time as areas are assessed for need, including; shade, views, and proximity to other park features (playground, pathways).

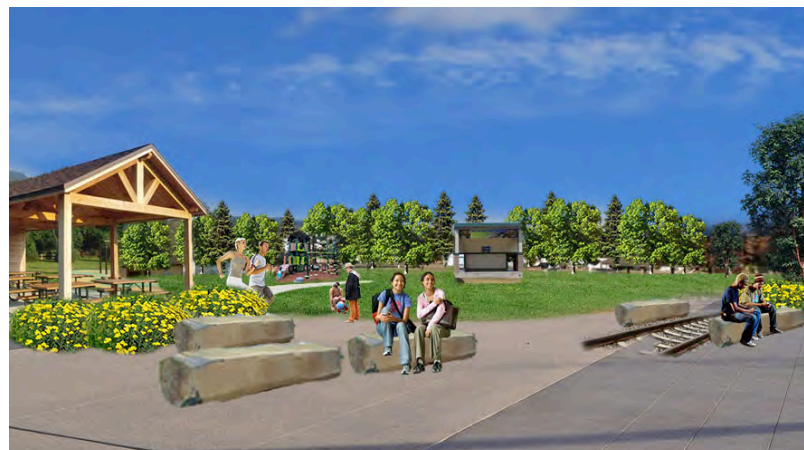
Picnic Pavilions and dispersed picnic tables - Picnic pavilions and tables are represented in the Rolling Rock concept plan. Because of the high cost of a new park, both of these amenities should be

assessed regarding their need and location, and could be phased in at a later time. Reuse of materials from the existing picnic pavilions should be considered.

USE AREAS

Historic Caboose and Railroad Interpretation - The concept plan proposes using the caboose as an interpretive feature along North Shore Drive. Portions of track will be constructed parallel to the historic alignment and inter-planted with grasses and flowering perennials to provide a nostalgic feel along with relaying the historic utility of the railroad. Interpretive signage should be provided as necessary, and some of the existing railroad features (lights, crossing signals) can be used to expand the historical and educational value for visitors.

Park Entrance Plaza - The northeast entrance is designed as the main entrance to the park, following work completed with the Lowell Downtown Master Plan. In order to connect with future urban planning, this will be a broad entrance that opens into the park looking onto the amphitheater and bandstand. This plaza is designed



to give recognition to the historic railroad line while also providing colorful plantings and seating benches to relax and enjoy the space. This plaza should also include park signage in addition to allowing space for public art. Whenever possible local materials should be used. This may include locally quarried basalt columns for seating benches or repurposed steel railroad track in the landscape and for construction of signage and other structures (pavilions).

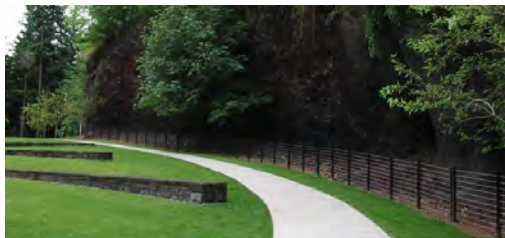


Tree Grove Picnic and Interpretive Area

– The tree grove will be planted with native and drought tolerant species to provide shade for a dispersed picnic area. Native species and species with particular importance to the logging industry can be marked with interpretation and used as an educational element. This area could also act as a site to display some of the existing logging equipment.



Amphitheater Seating Area – The amphitheater area will be regraded to allow for at least two 18” high terraced seating benches. The seating benches can be constructed from poured concrete, or local basalt can be used either as a veneer or stacked as a rough boulder wall. The surrounding amphitheater area will be maintained as relatively level grass terraces.



Covered Picnic Pavilion – The concept design proposes a 60’ x 30’ covered pavilion toward the northeast corner of the park. The pavilion would provide covered seating for picnic tables as well as restrooms and a small concessions area.




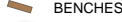

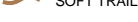


Playground – A small playground area is proposed in the concept design to diversify the park and provide activities for multiple age groups. Playground equipment should provide for a diversity of uses along with consideration for ADA access. A tall central tower structure could provide children with amazing views of the park and the surrounding natural landscape.

Open Lawn – The east side of the park, including a large lawn area, is designed as flexible open space to accommodate events like the Farmer’s Market, as well as being a versatile space for other active or passive uses. This flexible lawn area will be relatively level to serve as an events space and will be easily accessible from either Cannon or East Main Street.

Rolling Rock Park Design Concept



- | | | |
|---|--|--|
| ① HISTORIC CABOOSE AND RAILROAD INTERPRETATION | ⑦ EXISTING BANDSTAND |  PICNIC TABLE |
| ② PARK ENTRANCE PLAZA | ⑧ TREE GROVE (PICNIC AREA) |  BENCHES |
| ③ SEATING BENCHES (BASALT COLUMNS OR FORMED CONCRETE) | ⑨ SMALL PLAYGROUND |  COVERED PICNIC PAVILIONS |
| ④ BUS STOP | ⑩ OPEN LAWN (FLEXIBLE SPACE USED FOR FARMERS MARKET) |  SOFT TRAIL |
| ⑤ AMPHITHEATER SEATING AREA | | |
| ⑥ COVERED PICNIC PAVILION (COULD INCLUDE CONCESSIONS AND RESTROOMS) | | |

Rolling Rock Park Cost Estimate

Program Element	Quantity	Unit	Cost/Unit	Total
Phase I (Primary infrastructure)				
SITE PREPARATION/DEMOLITION				
Removal of existing paths	1,000	Sq. Ft.	\$ 1.00	\$ 1,000.00
Site clearing and grading	87,120	Sq. Ft.	\$ 0.50	\$ 43,560.00
HARD SURFACES				
Paths				
5' hard surface paths (4" concrete)	2300	Sq. Ft.	\$ 8.50	\$ 19,550.00
4' soft paths	500	Sq. Ft.	\$ 3.50	\$ 1,750.00
Entry Plaza				
Seating walls with basalt veneer	60	In. ft.	\$ 30.00	\$ 1,800.00
Concrete flatwork	3900	In. ft.	\$ 8.50	\$ 33,150.00
Amphitheater Area				
Seating walls	250	In. ft.	\$ 30.00	\$ 7,500.00
Playground Area				
Concrete curb	155	In. ft.	\$ 30.00	\$ 4,650.00
Playground surfacing (wood chips)	122	CY	\$ 32.00	\$ 3,904.00
6" Drainage rock	61	CY	\$ 18.40	\$ 1,122.40
STRUCTURES				
50' x 30' Pavilion with Restroom and concessions	1	Each	\$ 200,000.00	\$ 200,000.00
Play Equipment	1	Each	\$ 75,000.00	\$ 75,000.00
Relocate Caboose	1	ls	\$ 8,000.00	\$ 8,000.00
LANDSCAPING AND IRRIGATION				
Vegetation				
Trees (2" caliper) (does not include street trees)	14	Each	\$ 250.00	\$ 3,500.00
Conifers (6-7') (does not include street trees)	12	Each	\$ 150.00	\$ 1,800.00
Planting beds (Soil prep, fertilizers, plant materials, mulch)	3780	Sq. Ft.	\$ 3.50	\$ 13,230.00
New Lawn (includes soil prep)	70000	Sq. Ft.	\$ 1.25	\$ 87,500.00
Irrigation	1	ls	\$ 30,000.00	\$ 30,000.00
SITE FURNISHINGS				
Site Amenities				
Picnic tables	4	Each	\$ 1,500.00	\$ 6,000.00
Seating benches (6' ADA)	4	Each	\$ 1,000.00	\$ 4,000.00
Bike racks	6	Each	\$ 300.00	\$ 1,800.00
Garbage can	3	Each	\$ 750.00	\$ 2,250.00
New entrance signage	1	Each	\$ 1,500.00	\$ 1,500.00
Lighting				
Along paths (75' oc)	7	Each	\$ 4,500.00	\$ 31,500.00
SUBTOTAL				\$ 584,066.40
Add 10% Design/Engin				\$ 58,406.64
Add 15% Contingency				\$ 87,609.96
Add 2% Fees				\$ 11,681.33
TOTAL				\$ 741,764.33

Phase II (Additional amenities)				
STRUCTURES				
20' diameter covered picnic pavilion	2	Each	\$ 30,000.00	\$ 60,000.00
SITE FURNISHINGS				
Site Amenities				
Picnic tables	4	Each	\$ 1,500.00	\$ 6,000.00
Seating benches (6' ADA)	4	Each	\$ 1,000.00	\$ 4,000.00
SUBTOTAL				\$ 70,000.00
Add 10% Design/Engin				\$ 7,000.00
Add 15% Contingency				\$ 10,500.00
Add 2% Fees				\$ 1,400.00
TOTAL				\$ 88,900.00

Rolling Rock Park Cost Estimate

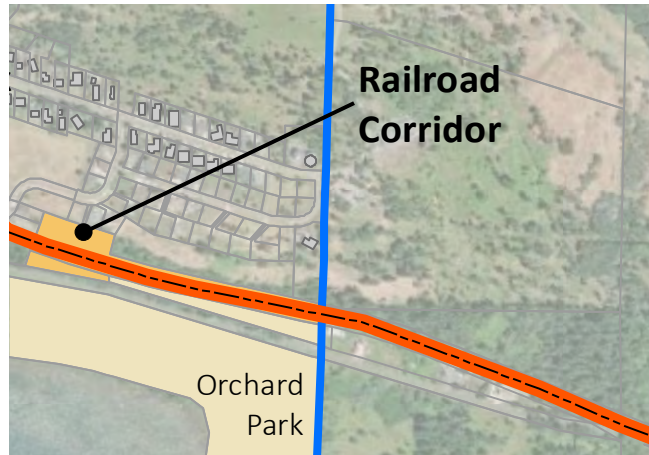
Program Element	Quantity	Unit	Cost/Unit	Total
Phase I (Primary infrastructure)				
SITE PREPARATION/DEMOLITION				
Removal of existing paths	1,000	Sq. Ft.	\$ 1.00	\$ 1,000.00
Site clearing and grading	87,120	Sq. Ft.	\$ 0.50	\$ 43,560.00
HARD SURFACES				
Paths				
5' hard surface paths (4" concrete)	2300	Sq. Ft.	\$ 8.50	\$ 19,550.00
4' soft paths	500	Sq. Ft.	\$ 3.50	\$ 1,750.00
Entry Plaza				
Seating walls with basalt veneer	60	ln. ft.	\$ 30.00	\$ 1,800.00
Concrete flatwork	3900	ln. ft.	\$ 8.50	\$ 33,150.00
Amphitheater Area				
Seating walls	250	ln. ft.	\$ 30.00	\$ 7,500.00
STRUCTURES				
50' x 30' Pavilion with Restroom and concessions	1	Each	\$ 200,000.00	\$ 200,000.00
Relocate Caboose	1	ls	\$ 8,000.00	\$ 8,000.00
LANDSCAPING AND IRRIGATION				
Vegetation				
Trees (2" caliper) (does not include street trees)	14	Each	\$ 250.00	\$ 3,500.00
Conifers (6-7') (does not include street trees)	12	Each	\$ 150.00	\$ 1,800.00
Planting beds (Soil prep, fertilizers, plant materials, mulch)	3780	Sq. Ft.	\$ 3.50	\$ 13,230.00
New Lawn (includes soil prep)	70000	Sq. Ft.	\$ 1.25	\$ 87,500.00
Irrigation	1	ls	\$ 30,000.00	\$ 30,000.00
SITE FURNISHINGS				
Site Amenities				
Picnic tables	8	Each	\$ 1,500.00	\$ 12,000.00
Seating benches (6' ADA)	8	Each	\$ 1,000.00	\$ 8,000.00
Bike racks	6	Each	\$ 300.00	\$ 1,800.00
Garbage can	3	Each	\$ 750.00	\$ 2,250.00
New entrance signage	1	Each	\$ 1,500.00	\$ 1,500.00
Lighting				
Along paths (75' oc)	7	Each	\$ 4,500.00	\$ 31,500.00
SUBTOTAL				\$ 509,390.00
Add 10% Design/Engin				\$ 50,939.00
Add 15% Contingency				\$ 76,408.50
Add 2% Fees				\$ 10,187.80
TOTAL				\$ 646,925.30

Phase II (Playground/Additional structures)				
Playground Area				
Concrete curb	155	ln. ft.	\$ 30.00	\$ 4,650.00
Playground rubber surfacing	3300	SF	\$ 11.00	\$ 36,300.00
Playground Concrete pad for rubber surface	3300	SF	\$ 8.00	\$ 26,400.00
STRUCTURES				
20' diameter covered picnic pavilion	2	Each	\$ 30,000.00	\$ 60,000.00
Play Equipment	1	Each	\$ 75,000.00	\$ 75,000.00
SUBTOTAL				\$ 202,350.00
Add 10% Design/Engin				\$ 20,235.00
Add 15% Contingency				\$ 30,352.50
Add 2% Fees				\$ 4,047.00
TOTAL				\$ 256,984.50

Railroad Corridor Park Concept Plan

Introduction

Railroad Corridor Park is composed of approximately 7.5 acres of land and is located on the eastern edge of Lowell's urban growth boundary. Other than the railroad corridor itself, much of the property has steep slopes and is densely vegetated with Douglas fir upland forest. The city owned property, with its stable and relatively level railroad bed, provides an excellent opportunity to develop a trailhead and short, forested trail. ICPE has developed the following concept plan and design recommendations to utilize this section of old railroad corridor as the



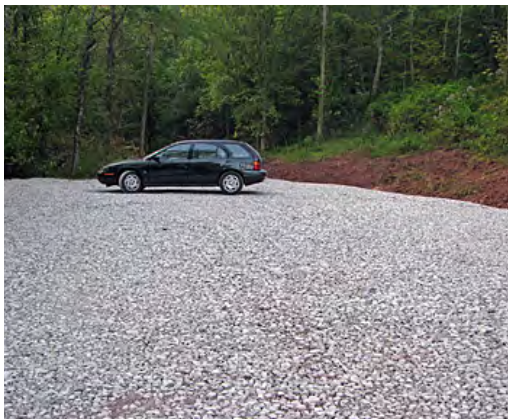
Location of Railroad Corridor Park property

Source: Institute for Policy Research and Engagement

beginning of an expanded local trail system and to capitalize on the railroad's historic significance.

Design Elements & Use Areas

TRAILHEAD DEVELOPMENT



Parking – A parking area will be constructed at the west end of the park off of Wetleau Drive. Initially this parking area will be crushed gravel and should accommodate 5-10 vehicles. Over time, if trail use increases, it may be worth considering paving the parking area with asphalt or concrete. This would also allow ADA accessibility to the Railroad Corridor portion of the trail.



Trailhead information – A small kiosk will be installed at the trailhead. Some useful information may include: rules and regulations, trail maps, historical railroad interpretation, and other information about forest restoration efforts or local ecological systems.

TRAILHEAD DEVELOPMENT



Railroad Corridor Trail – The main trail along the historic railroad right of way will be an 8' wide crushed gravel trail. This approximately ¼ mile trail will provide an easy walking, jogging or biking experience. Some amenities along the trail could include seating benches as well as constructed overlook areas to utilize views through the forest towards Dexter Reservoir. This trail has the potential to eventually continue along the railroad right of way, connecting to Lookout Point and even as a long term connection to the Eugene to Pacific Crest Trail (PCT). Paving this ¼ mile section should be considered in the future to provide accessibility to all.



Connecting trails – As a small hub in the local trail system, efforts should be made to connect this trailhead to Orchard Park and to Lowell's downtown area. A 3' crushed gravel trail will be constructed to connect the Railroad corridor trail to Orchard Park. A series of steps and switchbacks will need to be constructed in order to get the trail down a steep section between the trailhead and West Boundary Rd.

FOREST MANAGEMENT

Forest thinning, invasive species removal and native species restoration

– In order to have a safe, healthy and beautiful trail and natural park, the approximately 7.5 acres of city owned park land should be assessed for forest thinning and invasive species removal. In 2002, a trail plan was developed for this park

providing a variety of restoration and management needs. The plan also mentioned the potential of compensating some park costs through the sale of the thinned lumber on the property. Regular forest management will also need to take place to keep this a safe and vibrant park.

Railroad Corridor Park Design Concept



Railroad Corridor Park Cost Estimate

Program Element	Quantity	Unit	Cost/Unit	Total
TRAILHEAD				
Gravel parking lot (stabilized crushed rock surfacing 4" depth, 12" base)	6500	Sq. Ft.	\$ 5.25	\$ 34,125.00
Kiosk and signage	1	Each	\$ 5,000.00	\$ 5,000.00
RIGHT OF WAY TRAIL				
8' Crushed gravel trail	11200	Sq. Ft.	\$ 3.50	\$ 39,200.00
Seating benches (6' ADA)	3	Each	\$ 1,000.00	\$ 3,000.00
Interpretive signage	2	Each	\$ 500.00	\$ 1,000.00
ADDITIONAL TRAILS				
3' Crushed gravel trail	2070	Sq. Ft.	\$ 3.50	\$ 7,245.00
FOREST MANAGEMENT				
Forest thinning/Invasive species removal	7	Acre	\$ 4,700.00	\$ 32,900.00
Native plant revegetation	7	Acre	\$ 1,000.00	\$ 7,000.00
SUBTOTAL				\$ 129,470.00
<i>Add 10% Design/Engineering</i>				\$ 12,947.00
<i>Add 15% Contingency</i>				\$ 19,420.50
<i>Add 2% Fees</i>				\$ 2,589.40
TOTAL				\$ 164,426.90

Paul Fisher Park Concept Plan



MAR. 2 2017
 0 40 80
 SCALE: 1"=20'-0"
 NORTH

CONCEPTUAL MASTER PLAN

PAUL FISHER PARK

CITY OF
LOWELL

DIA
 DOUGHERTY
 LANDSCAPE
 ARCHITECTS
 www.dialandscape.com
 P 541.883.8000
 F 541.883.8183
 Eugene, Oregon 97401

Paul Fisher Park Cost Estimate

Program Element	Quantity	Unit	Cost/Unit	Total
SITE PREPARATION/DEMOLITION				
Sawcut paving	0	Sq. Ft.	\$ 1.20	\$ -
Remove existing sidewalks	2,294	Sq. Ft.	\$ 1.00	\$ 2,294.00
Relocation of playground equipment	1	LS	\$ 2,100.00	\$ 2,100.00
Stripping - Haul off (4" depth)	186	CY	\$ 10.30	\$ 1,915.80
Site Grading	1	LS	\$ 1,030.00	\$ 1,030.00
Import 12" topsoil in low area	564	CY	\$ 25.80	\$ 14,551.20
PAVING				
New Parking Lot	3958	Sq. Ft.	\$ 8.25	\$ 32,653.50
Existing Parking Resurfaced	4667	Sq. Ft.	\$ 6.20	\$ 28,935.40
Jointed concrete walks, plaza, basketball court -4"	8722	Sq. Ft.	\$ 8.50	\$ 74,137.00
Reinforced concrete basketball court	2376	Sq. Ft.	\$ 8.50	\$ 20,196.00
Playground edging - 12"	446	Sq. Ft.	\$ 30.00	\$ 13,380.00
Overlay and striping of basketball court	2376	Sq. Ft.	\$ 0.77	\$ 1,829.52
Concrete Seat Walls (18")	77	In. ft.	\$ 30.00	\$ 2,310.00
FENCING				
New Cedar Fence (6')	326	In. ft.	\$ 24.75	\$ 8,068.50
Ornamental metal (6' Open)	221	In. ft.	\$ 31.00	\$ 6,851.00
SITE FIXTURES AND FURNISHINGS				
Playground Equipment	1	LS	\$ 35,000.00	\$ 35,000.00
Playground Surfacing	172	CY	\$ 32.00	\$ 5,504.00
6" Drainage rock- Play areas	86	CY	\$ 18.40	\$ 1,582.40
Perf pipe under play areas to ditch	200	In. ft.	\$ 1.13	\$ 226.00
Filter fabric	1	LS	\$ 1,550.00	\$ 1,550.00
Park Signage	0	each	\$ 1,200.00	\$ -
Park Benches	4	each	\$ 1,000.00	\$ 4,000.00
Trash Receptacles	3	each	\$ 750.00	\$ 2,250.00
Bike Racks	6	each	\$ 300.00	\$ 1,800.00
Basketball Court Lights	2	each	\$ 2,580.00	\$ 5,160.00
Horseshoe Pits	2	each	\$ 200.00	\$ 400.00
LANDSCAPING				
Plant beds (includes soil prep., and plants)	19292	Sq. Ft.	\$ 3.50	\$ 67,522.00
New shade trees	17	each	\$ 250.00	\$ 4,250.00
New ornamental trees	10	each	\$ 250.00	\$ 2,500.00
New conifer trees	0	each	\$ 150.00	\$ -
New Lawn (includes soil prep)	15215	Sq. Ft.	\$ 1.50	\$ 22,822.50
New/restored irrigation system	1	LS	\$ 25,780.00	\$ 25,780.00
UTILITIES				
Water System 180 LF 6.00 1,080	180	In. ft.	\$ 6.20	\$ 1,116.00
Electrical System 750 LF 5.90 4,425	750	In. ft.	\$ 6.10	\$ 4,575.00
Wireless security camera system & install 1 LS 1000	1	LS	\$ 1,030.00	\$ 1,030.00
SUBTOTAL				\$ 397,319.82
Add 10% Design/Engin				\$ 39,731.98
Add 15% Contingency				\$ 59,597.97
Add 2% Fees				\$ 7,946.40
TOTAL				\$ 504,596.17

Trail System Concept Plan

Introduction

Access to the Dexter Lake shoreline within the City and nearby recreation areas is a priority for residents of Lowell. As a part of the trail system established for the City, a trail network extending from the Lowell State Recreational Site on the west to Orchard Park on the east needs to be developed. The intermediate public access point that already exist also need to be developed as public pathways that do not impact adjoining

private properties. A need for additional public boat dock capacity has been identified. The City could provide those facilities, without a boat launch ramp, at some later date at the lake access point at the south end of Moss Street or at Orchard Park.

Concept Design





Prepared for:
City of Lowell

107 E 3rd Street
Lowell, OR 97452

Prepared by:

O UNIVERSITY OF
OREGON | School of Planning, Public
Policy and Management
Institute for Policy Research and Engagement

LOWELL PARKS MASTER PLAN

MAY 2019

VOLUME III: APPENDIX A

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Special Thanks & Acknowledgements

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About the Institute for Policy and Research Engagement

The Institute for Policy Research and Engagement (IPRE) is a research center affiliated with the Department of Planning, Public Policy, and Management at the University of Oregon. It is an interdisciplinary organization that assists Oregon communities by providing planning and technical assistance to help solve local issues and improve the quality of life for Oregon residents. The role of the IPRE is to link the skills, expertise, and innovation of higher education with the transportation, economic development, and environmental needs of communities and regions in the State of Oregon, thereby providing service to Oregon and learning opportunities to the students involved.

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Table of Contents

Appendix A: Community Input	A-1
Public Workshops.....	A-1
Youth Survey.....	A-11
Community Survey.....	A-14

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Appendix A: Community Input

This appendix describes the process for gathering input that informed the Lowell Parks and Recreation Master Plan and documents the findings from the various public comments we received.

Public Workshops

Public input was solicited via three public workshops held July 28th and September 9th, 2018.

July 28th Workshop: Blackberry Jam

On July 28th Institute for Policy Research & Engagement (IPRE) staff attended the Blackberry Jam in order to gather community input on the City's park system including desired facilities, improvements to existing parks, and input on future development of the Railroad Corridor property. Staff collected input in a variety of forms including dot posters, a park system map, park specific maps, and a short intercept survey.

DOT PREFERENCE POSTER

The IPRE team used dot preference posters (also known as dot voting, sticker voting, sticking dots, etc.) to measure participant preferences for park amenities. Participant placed up to three stickers next to their top preferences. The posters presented 16 park amenity options. Over 60 people participated in this activity.

Site Elements	Placed	Site Elements	Placed
Splash/spray play areas	28	Restrooms	4
Reservoir access	23	Playground equipment	4
Skate parks	19	Basketball courts	4
BMX parks	18	Fitness stations/workout equipment	3
Off-leash dog areas	15	Picnic areas	3
Unpaved trails	14	Places for artistic expression	3
Paved trails	14	Soccer fields	3
Sand volleyball courts	9	Interpretive signs	2
Community gardens	8	Baseball and softball fields	2
Green space and natural areas	7	Horseshoe pits	2
Nature play playgrounds	7	Outdoor cooking facilities	1
Covered play areas	7	Informational signs	1
Public art	5	Climbing features	1
Performance spaces	5	Football fields	1
Shelters and covered areas	4	Disc golf	1
Botanical gardens	4	Tennis courts	0



IPRE students presenting dot preference posters at the Blackberry Jam

Source: Institute for Policy Research and Engagement

ROLLING ROCK AND LOWELL MAPS

The IPRE team presented two maps at the Blackberry Jam, a map of Rolling Rock Park and a map of all City of Lowell parks and city property. The maps instructed participants to “Let us know what would improve your parks system!” and “What would make Rolling Rock Park the GREATEST community park?”

Rolling Rock Park Map Feedback:

The following notes are the direct responses written on sticky notes and placed on the maps by participants at the Blackberry Jam.

- Water the grass
- Green Grass- more trees
- More water fountains anywhere in Rolling Rock
- Bring municipal buildings + fire department here
- More events/performances that would make the stage worth while

Lowell Parks System Feedback:

The following notes are the direct responses written on sticky notes and placed on the maps by participants at the Blackberry Jam.

System Wide:

- Water the grass!! (System wide)
- More covered eating areas (System wide)

“Downtown” area:

- Pickleball
- More speed bumps on Hyland Street near E. 4th Street
- Water access

Orchard Park: single flotation launch

- Double sidewalks connecting city parks + orchard park
- Dog park
- Playground or kid facilities
- Campground/RV
- Walking trails, disc golf, docks, historical signage

Lowell State Park area:

- Pedestrian access to state park
- Pedestrian access to the water

INTERCEPT MINI SURVEYS

Of the three engagement activities used during the Blackberry Jam, the short-written survey attracted the least number of participants. The team received 16 survey responses, representing only about a quarter of the total people contacted.

The best thing(s) about parks in Lowell:

- Open friendly
- Laid back
- Train parked
- Cool old time equipment
- They are close and open to all
- There always open + stage
- They are open 24/7 just about
- Nice grass, events, open all the time, stage
- The events
- Events like the BBJ or farmers market
- Two great locations for kids and for events/city hall businesses
- Distance between our home
- Distance from home
- That a small town has 3 parks, amphitheater
- Water + flush toilets, regular upkeep
- Beautiful lake + park

The worst thing(s) about parks in Lowell:

- So empty
- Not enough tables that are covered /protected
- Dead grass, tweakers
- Dead grass, not enough light
- Grass
- Dead grass-irrigate
- Grass, bathrooms
- Need a water fountain, more shade
- No irrigation
- Homeless people
- Bathrooms are a little rough
- No great walking paths for strollers, kids, etc.
- Vandalism
- Needs more kid friendly play areas

What Lowell parks really need is:

- Playground, water fountain, flowers, benches
- Not enough tables that are covered /protected
- More water fountains, family BBQ areas
- Water access at Orchard Park, single floatation access
- Shade + a sand volleyball court
- More disc parks, good walking trail, volleyball court
- Sand volleyball court
- Walking paths
- Outdoor activity areas
- Better bathrooms, public pool
- Public pool, skate park
- Starbucks
- Downtown businesses/water features for kids
- Water park
- Walking paths

If I had \$100 to spend on Lowell parks, I would spend it on:

- Playground, water fountain
- More restrooms, play structures
- Sprinklers/water lawn
- Sprinklers
- Invest it to raise more money
- Trees
- Trees
- Shade
- Watering lawn
- Start a walkway around the marina
- Repair Lowell Park sign
- Public events
- More lake access for swimming

What's your zip code:

- Lowell (5)
- Fall Creek (4)
- Eugene (2)
- Lane County (1)
- Oakridge (1)
- Springfield (1)

Any additional thoughts, suggestions, or comments about the future of parks in Lowell:

- We would love to see a disc golf course, walking path around the marina, and more walking paths in general
- Repair the exterior of the “Chartreuse Caboose”
- Needs more things for young adults to do (and kids)
- Just give me a reason to want to come to the park when there isn’t an event

Key Conclusions

Throughout the event, the IPRE team received a wide range of feedback from residents and visitors alike. Some common perceptions on Lowell Park’s current condition as well as desires for future amenities, uses, and changes became clear.

CURRENT CONDITIONS

- Grass needs watering
- Parks need more shade
- Happy about convenient location of current parks
- Many people seemed to like the interpretative stuff in Rolling Rock Park, but just as many want to see it gone/repurposed

DESIRES FOR THE FUTURE

- More events or other additional programs that take place in parks and serve as a draw
 - o Events for seniors, children, families, and teens
 - o Concerts or performances
 - o Sports tournaments
- Additional parks and recreation amenities
 - o Water fountains
 - o Irrigation for grass
 - o Trees
 - o Covered eating and playing areas
 - o Non-motorized watercraft dock/launch
 - o Off-leash dog park
- Parks and recreation amenities for kids and teens
 - o Splash/spray park
 - o BMX or skate park
 - o Climbing features
 - o Baseball fields or sand volleyball court
- More connections between existing city parks and other nearby parks (like the state park)
 - o More pedestrian connections between parks and public spaces
 - o Connecting Lowell parks to surrounding parks like Orchard and Lowell State Park using trails or sidewalks
 - o Strong desire for a path around the lake/reservoir

The following list orders the top 7 amenities by popularity at the Grange Breakfast:

- Splash play area (13)
- Climbing wall (11)
- Reservoir access (9)
- Community gardens (7)
- Paved trails (7)
- Botanical gardens (7)
- Shelters and covered areas (5)

ROLLING ROCK AND LOWELL MAPS

The IPRE team presented two maps at the Lowell Grange breakfast, a map of Rolling Rock Park and a map of all City of Lowell parks and city property. The maps instructed participants to “Let us know what would improve your parks system!” and “What would make Rolling Rock Park the GREATEST community park?”

Rolling Rock Park Map Feedback:

The following notes are the direct responses written on sticky notes and placed on the maps by participants at the Grange Breakfast. Notes in parenthesis were added by IPRE staff to denote the geographic location that the comment refers to and if any comments were made multiple times, if applicable.

- Lots more trees!!
- Pavilions/covered eating areas
- Green grass, sprinklers
- What happened to the skate park?
- Amphitheater seating
- Playground (near intersection of North Shore Dr. and Pioneer Street)
- Downtown parking (on Cannon Street south of the park)
- Businesses/downtown here (along East Main Street)
- Downtown- city hall, library (west side of park near Moss Street and North Shore Dr.)
- Could the city acquire this corner? (property at corner of E main St. and Moss St)

Lowell Parks System Feedback:

The following notes are the direct responses written on sticky notes and placed on the maps by participants at the Grange Breakfast.

System Wide:

- Water grass-all (x3)
- Senior Center
- Big pool
- Trail around lake
- Splash pool
- Local history

Orchard Park and Railroad Corridor:

- New park here (x2)
- Kayak (x2) • Dog park
- Trails, paths, sidewalks to connect existing parks

Lowell State Park area:

- Trail to state park
- Sidewalks to state park

September 2nd Workshop: Dexter Lake Farmer’s Market

On September 2nd Institute for Policy Research & Engagement (IPRE) staff attended the Dexter Lake Farmer’s Market to gather community input on the City’s park system including desired facilities, improvements to existing parks, and input on future development of the Railroad Corridor property. Staff collected input in a variety of forms including dot posters, a park system map, park specific maps, and a short intercept survey. The Dexter Farmer’s Market was less busy than normal during the 2-3 hours the IPRE team was stationed there, likely due to the Labor Day Weekend.

DOT PREFERENCE POSTER

The IPRE team used dot preference posters (also known as dot voting, sticker voting, sticking dots, etc.) to measure participant preferences for park amenities. Participant placed up to three stickers next to their top preferences. The posters presented 16 park amenity options.

The following list orders the top 8 amenities by popularity at the Dexter Lake Farmers Market:

- Covered play area (6)
- Off-leash dog areas (4)
- Splash play area (3)
- Climbing features (3)
- BMX parks (3)
- Unpaved trails (3)
- Outdoor cooking facilities (3)
- Community gardens (3)

ROLLING ROCK AND LOWELL MAPS

The IPRE team presented two maps at the Dexter Lake Farmer’s Market, a map of Rolling Rock Park and a map of all City of Lowell parks and city property. The maps instructed participants to “Let us know what would improve your parks system!” and “What would make Rolling Rock Park the GREATEST community park?”

Rolling Rock Park Map Feedback:

The following notes are the direct responses written on sticky notes and placed on the maps by participants at the Dexter Lake Farmer’s Market. Notes in parenthesis were added by IPRE staff to denote the geographic location that the comment refers to and if any comments were made multiple times, if applicable.

- Water the grass (x2)
- Trees in the park (x2)
- Dwarf fruit trees
- City Hall located at east side of park
- Consolidate historical/interpretative stuff so it takes up less space



Dot Preference Poster

Source: Institute for Policy Research and Engagement

Lowell Parks System Feedback:

The following notes are the direct responses written on sticky notes and placed on the maps by participants at the Dexter Lake Farmer's Market. IPRE staff added numbers in parenthesis to denote duplicate or multiple responses.

System Wide:

- Amenities (playground, reservoir, etc.) are disconnected and too spread out
- Concern over yellow jackets in parks

Lowell State Park area:

- Better water levels than Fall Creek

Key Conclusions

Throughout the two events on September 2 (Grange Breakfast and Dexter Lake Farmer's Market), the IPRE team received a wide range of feedback from residents and visitors. The team noticed patterns in some common perceptions of the Lowell Park's system as well as desires for future amenities, uses, and changes.

CURRENT CONDITIONS

- Grass needs watering and parks need more regular maintenance
- Parks need more shade and trees
- Many people seemed to like the interpretative stuff in Rolling Rock Park, but just as many want to see it gone/repurposed
- Lack of connectivity between city parks/properties and between city parks and other regional parks

DESIRES FOR THE FUTURE

- More events or other additional programs that take place in parks and serve as a draw
 - More events for seniors, children, families, and teens
 - Concerts, performances
- Additional amenities
 - Irrigation for grass
 - More trees for shade
 - Covered eating and playing areas
 - Non-motorized watercraft dock in town
 - Dog park
- More connections between existing city parks and other nearby parks (like the state park or Orchard Park)
 - More pedestrian connections
 - Sidewalks or pedestrian connections to and from town to state park
 - Pedestrian access to the reservoir from town
- Potential re-design and re-use of Rolling Rock Park
 - For example moving Town Hall/Library to part of the park
- Downtown
 - Use part of Rolling Rock Park to support development of a Downtown area in Lowell
 - Bring city government facilities to the park
 - Encourage business development on North Shore Drive or E. Main Street
 - More parking near Rolling Rock park for future visitors to Downtown

Youth Survey:

As part of the outreach effort for this project IPRE staff created a ten-question worksheet for students in the Lowell School District to complete and return to their teacher. The worksheet focused on generating student input on the local park district including likes, dislikes, and desired additions to the Lowell Parks System. Nineteen students in grade 6 completed the worksheet. The sections below outline input gathered from student worksheets.

WORKSHEET RESULTS

Q1: Best thing about parks is:

Complete Results	Count
Fun place to play / be with friends	7
Playground/Park Equipment	7
Fresh air/open space	3
Other	1
No Response	1

Q2: Worst thing about parks is:

Complete Results	Count
Dirty/Gross	
Bark chips	5
Restrooms	1
Getting hurt	2
Other	5
Boring/not enough to do	3
Not enough shade	1
Missing equipment	1

Q3: My favorite park in Lowell is:

Complete Results	Count
Rolling Rock	1
Paul Fisher	11
Elementary School	3
Other	1
None	2
No Response	1

Q4: My favorite thing to do at a park is:

Complete Results	Count
Play games	3
No Response	1
Play on the playground	9
Spend time w/friends, family	3
Other	3

Q5: I feel safe in parks when:

Complete Results	Count
Family/Adult present	7
Alone	1
No Response	1
Safe/clean infrastructure	6
Don't Know	1
Other	3

Q6: My favorite piece of playground equipment is:

Complete Results	Count
Swings	3
Monkey bars	4
No response	1
Other	5
Rock walls	2
Merry go rounds	2
Tire swing	2

Q7: My favorite park memory is:

Complete Results	Count
Risk Taking/Free Play	11
Time with Friends	3
Family time	2
"When I was little"	1
Other	1
No Response	1

Q8: My favorite way to get to nearby parks is:

Complete Results	Count
Walk	10
Drive	5
Bike	2
Scooter	1
No Response	1

Q9: I like to go to the park with:

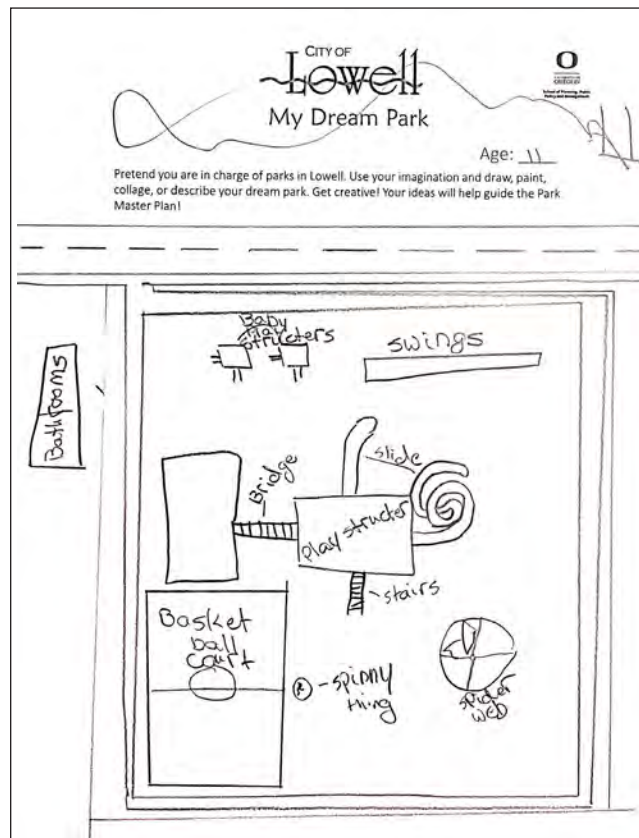
Complete Results	Count
Friends	8
Family	3
Friends & family	6
No Response	1
Other	1

Q10: Adults think the most important thing about parks is:

Complete Results	Count
Safety	13
No Response	1
Active for kids	2
Other	3

Students were asked to draw their dream park. Items in drawings included:

- Swings (13)
- Slides (9)
- Tire swings (6)
- Play structure (6)
- Jungle gym (spider web, etc.) (6)
- Climbing rock wall (6)
- Zip line (7)
- Trampoline (4)
- Pool (2)
- Basketball court (2)
- Volleyball court (4)
- Football field (2)
- Picnic areas/ benches (6)
- Restrooms (2)
- Trees (4)
- Sand pit (4)
- Merry go round (8)
- See-saw (2)
- Gravel
- Fountain (2)
- Monkey bars (5)
- Bark chips
- Baby play structure
- Wheel chair ramp
- Room to draw
- Bounce house (2)
- Archery
- Slip n slide (2)
- Obstacle course
- Launch pad
- Sports courts (general)
- Gaming lounge
- Bike track
- Ball pit
- Water slide
- Skate park



Vision from Lowell School Workshop
 Source: Institute for Policy Research and Engagement

Community Survey

The community survey was created to obtain more expansive input on park usage, satisfaction, comments, and funding strategies from a broader range of residents than those who attended public workshops and other outreach events.

Methodology

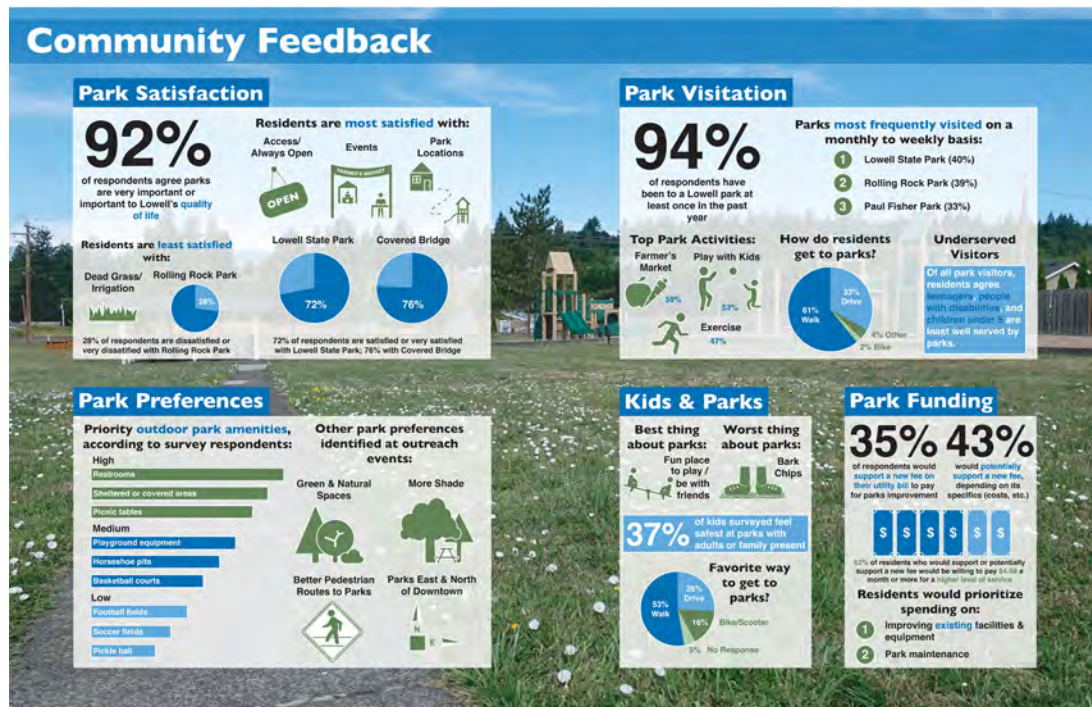
IPRE mailed a survey to all households that receive a utility bill within the City of Lowell. The City of Lowell promoted the survey link using their Facebook page. Respondents were provided the option of mailing in the survey or following a link and responding electronically. In total, the survey received 127 responses.

The results provide insight into what some residents see as priorities for their parks.

Responses

The parks planning team created the following visual summary of key points to emerge from the responses to the survey. We also provide a full summary of responses to each of the survey's 16 questions (aside from those questions recorded under text responses).

SUMMARY OF KEY THEMES

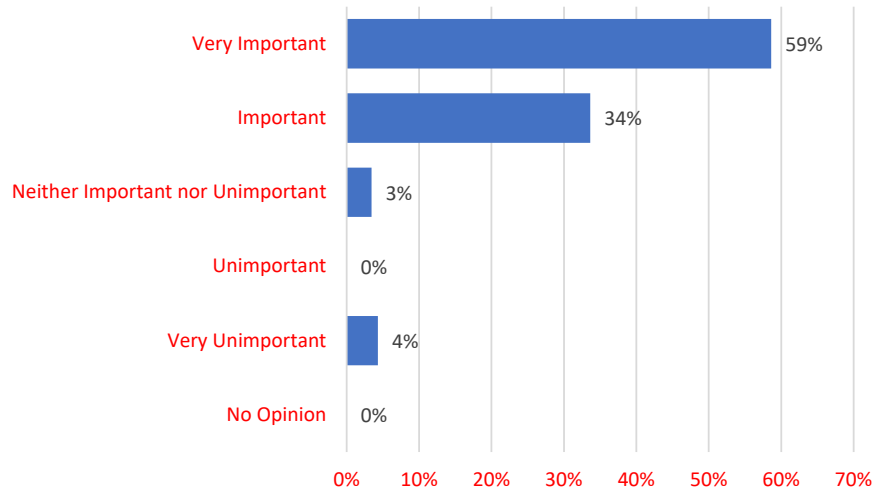


FULL SURVEY RESPONSES

The following pages contain the full responses to the parks survey, excluding questions that required text responses. Text responses are recorded at the end of this appendix.

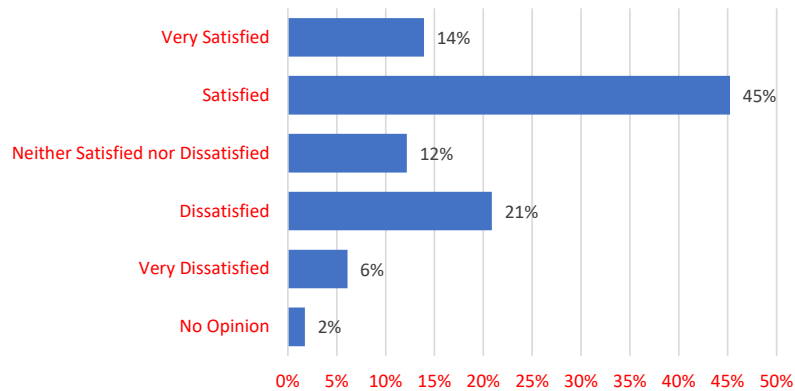
LOWELL COMBINED SURVEYS

Q1: In your opinion, how important or unimportant are parks to Lowell's quality of life? (n=116)

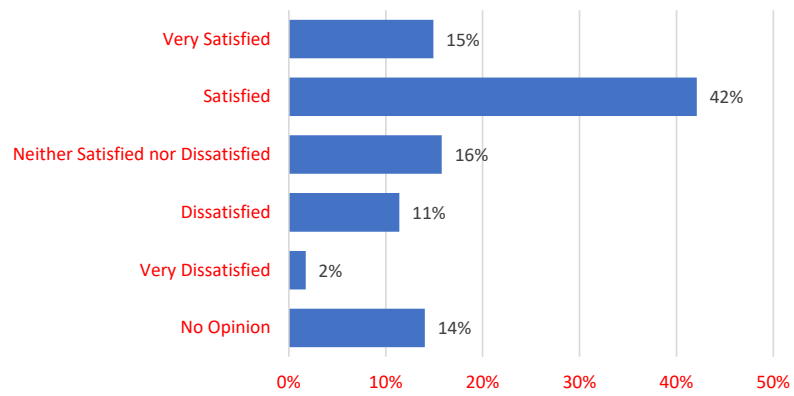


Q2: How satisfied or dissatisfied are you with the overall quality of the following parks?

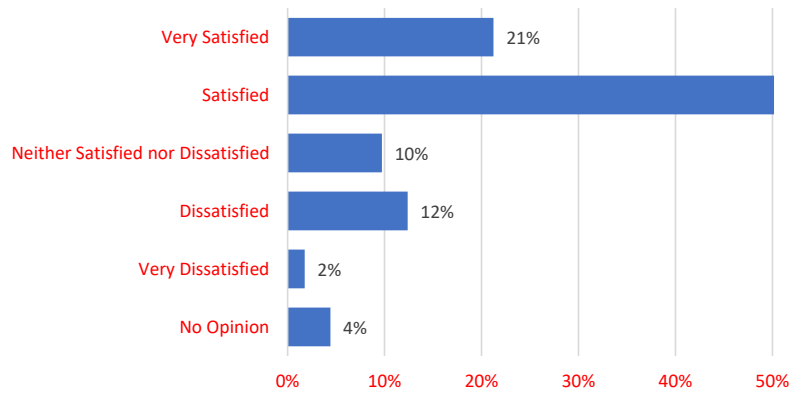
Rolling Rock Park (n=115)



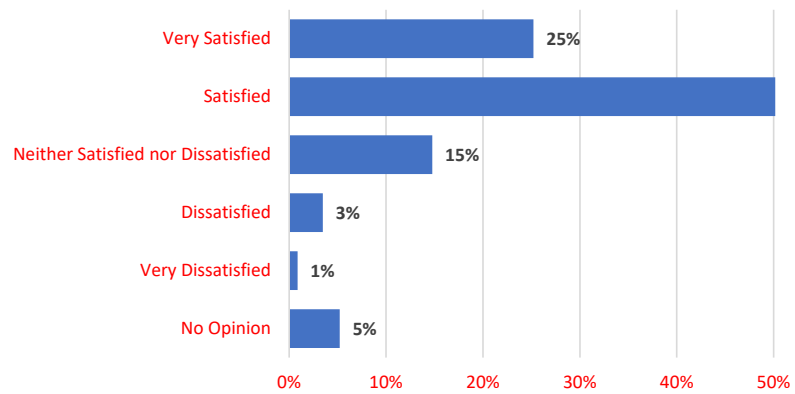
Paul Fisher Park (n=114)



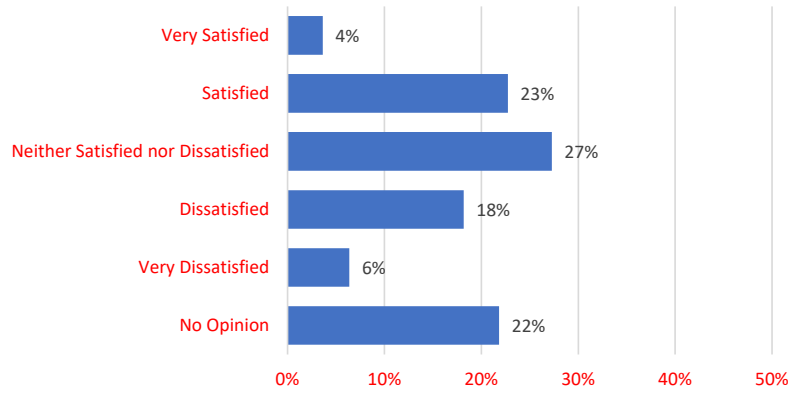
Lowell State Park (n=113)



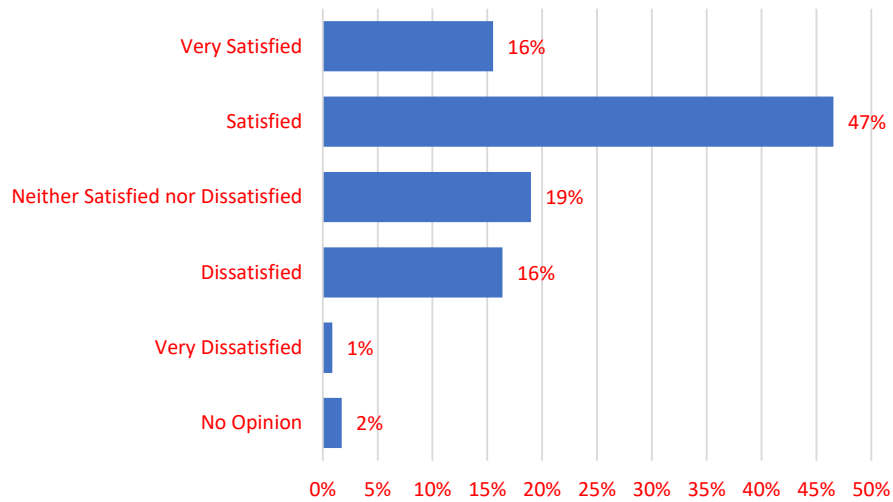
Covered Bridge Park (n=115)



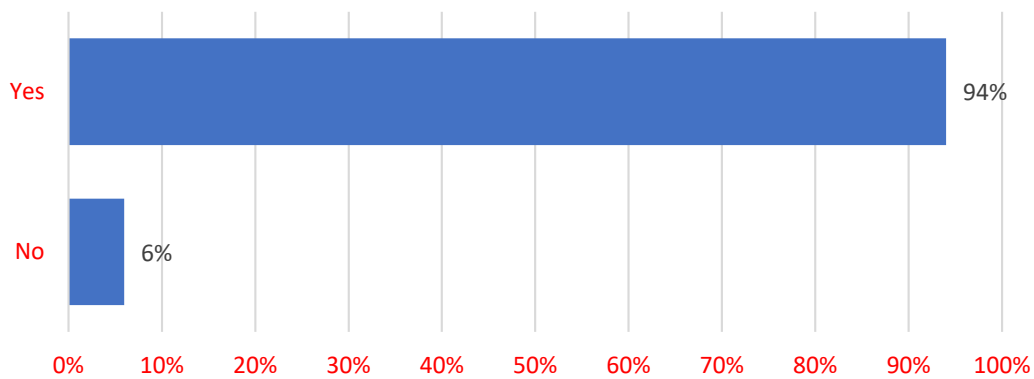
Orchard Park (n=110)



Q3. How satisfied or dissatisfied are you with the level of maintenance in Lowell's parks system? (n=116)



Q4. Have you visited a park in Lowell in the last 12 months? (n=117)



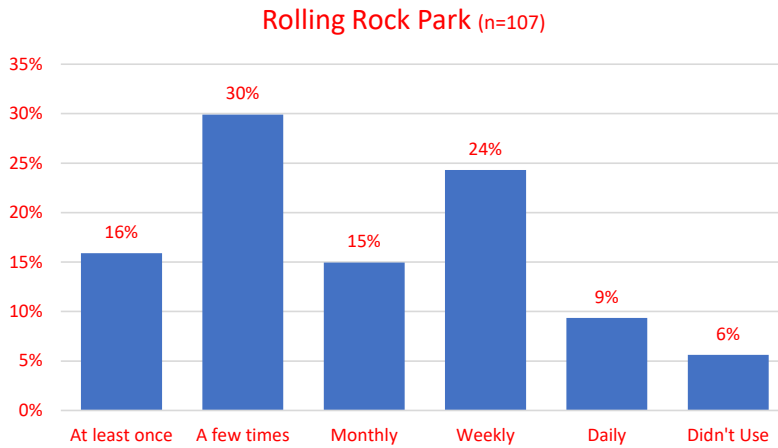
**Q5. If you answered NO, what are the main reasons you DIDN'T use a park?
(Check all that apply)**

Answer	Count
Feel unsafe	2
Don't have time	2
Condition of facilities	1
Don't know where parks are located	1
Inadequate facilities	0
Not accessible	0
Too far away	0
Too crowded	0
Limited parking	0
Would rather do something else	0
Other:	3

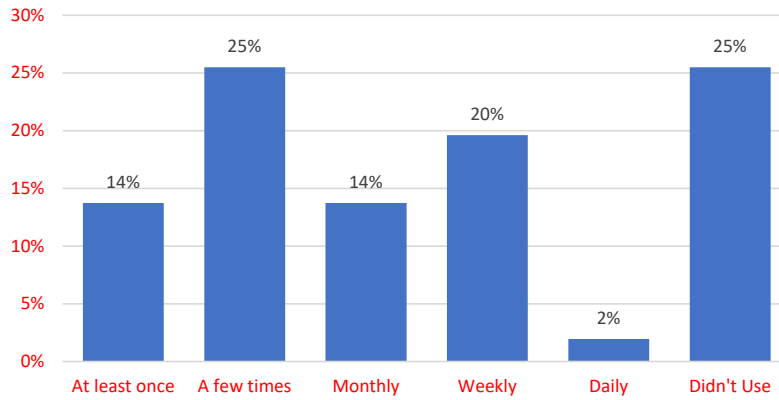
Q5. "Other" text responses:

- we are retired and spend our outside time on our property
- over rated in coastal town to pay a fee state gets to[o] much money

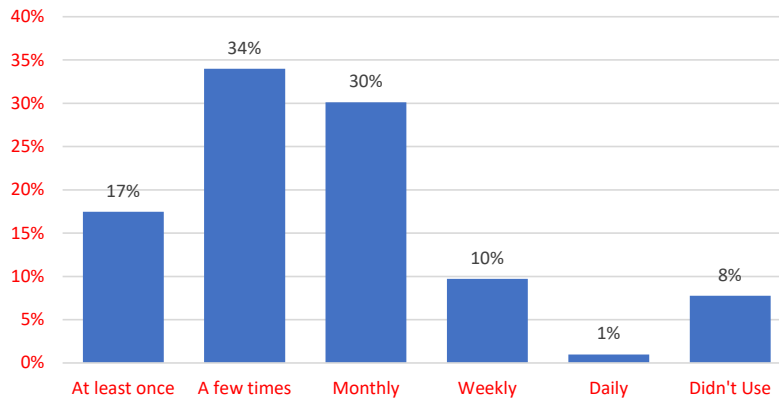
Q6. In the past year, approximately how often did you visit the following park sites?



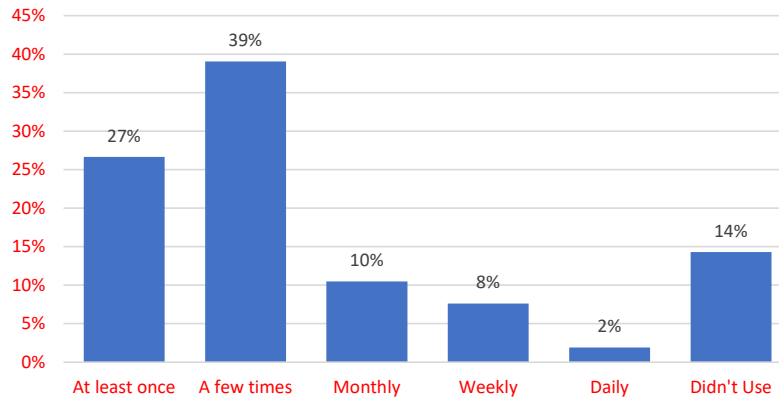
Paul Fisher Park (n=102)



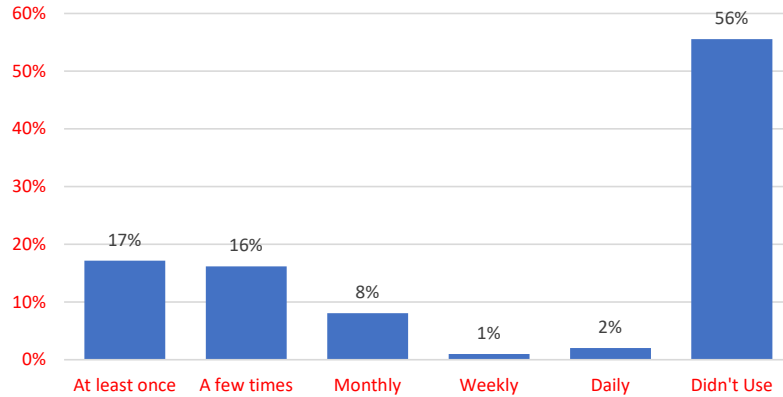
Lowell State Park (n=103)



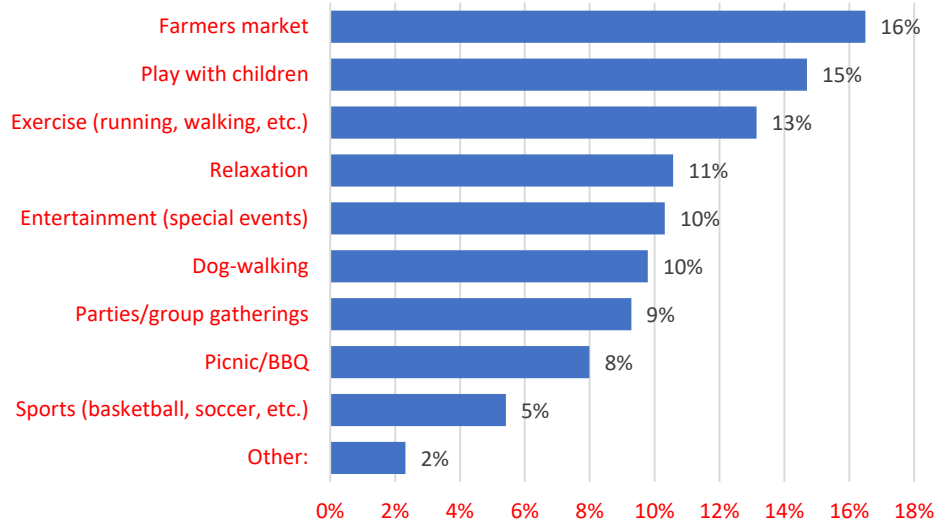
Covered Bridge Park (n=105)



Orchard Park (n=99)



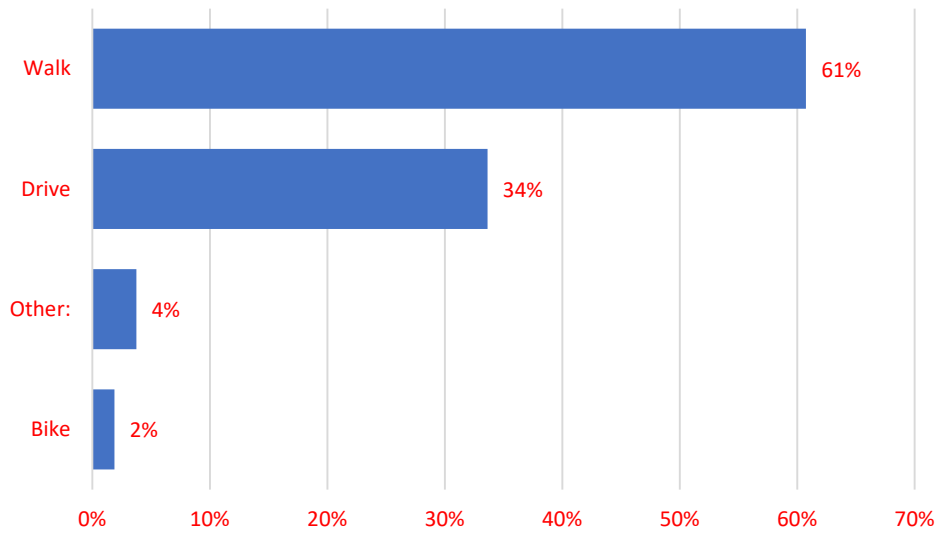
Q7. What activities do you or your household use the parks for? (check all that apply)



Q7. "Other" text responses:

- Water sports
- kayaking
- Photography
- jet boat, rowers, kayaking
- Sunsets over the lake
- Rowing, standup paddleboarding
- Fishing
- yell at tweekers

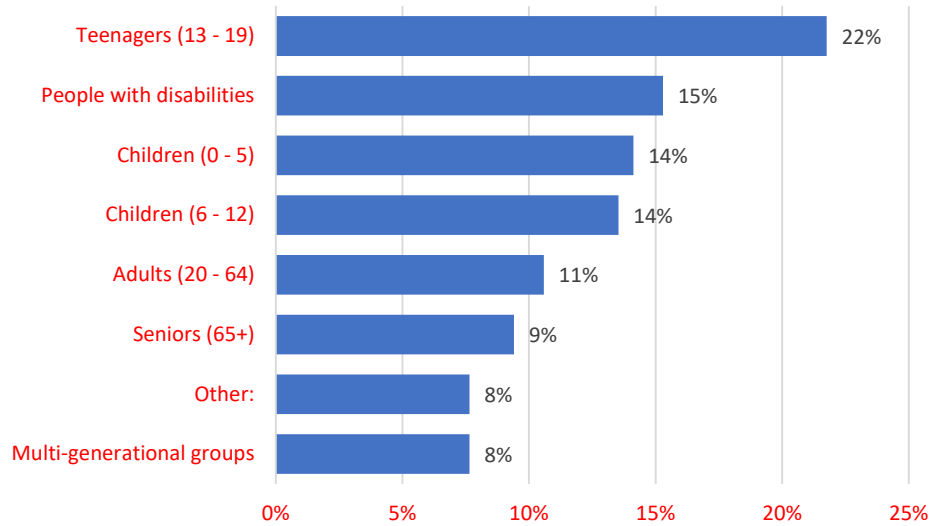
Q8. How do you most frequently get to parks? (Choose one)(n=107)



Q8. "Other" text responses:

- walk and drive
- Ride
- Walk 90% Drive 10%
- Walk, Bike, and Drive

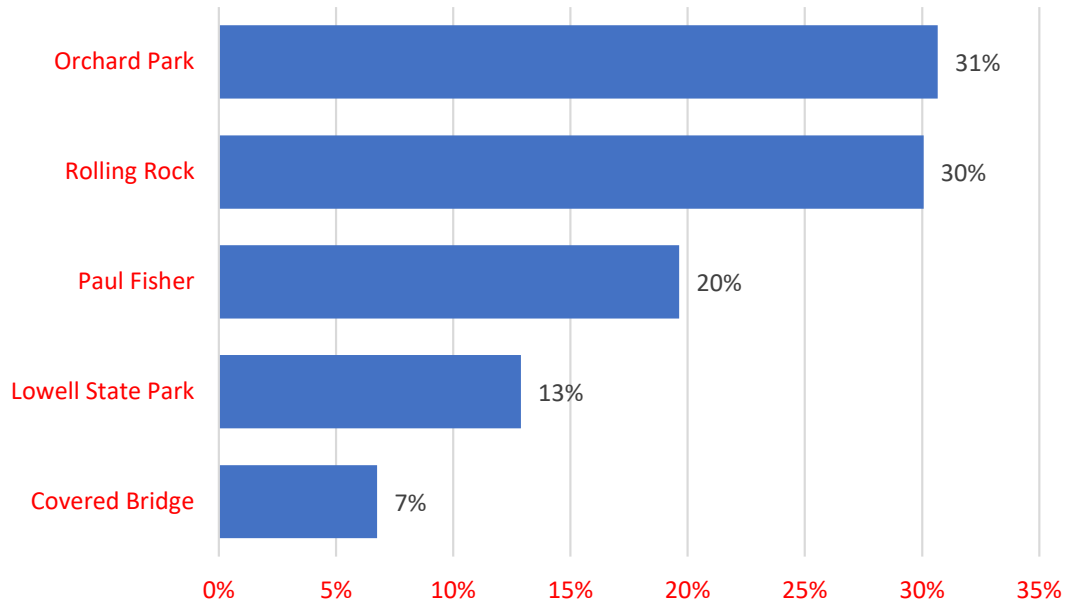
Q9. Check any and all populations you feel are underserved by Lowell's parks.



Q9. "Other" text responses:

- not sure
- none (4)
- Need a skatepark for bored teens!
- all people can enjoy
- everyone should be welcomed
- Kayakers and Canoers
- Dogs
- tweakers
- People with dogs

Q10. Are there any parks that you feel are underutilized or need improvement? If so, which park(s)? (Check all that apply)



Q11. Please provide information on what, if anything, is needed to improve parks selected in Q10.

General:

- Water play area
- Playgrounds
- There is not alot to do in the summer at the those parks for kids! More shade is needed and or water fun of any kind. Lowell is a growing community and we need more to offer the kids all year round really! A community pool/rec building would offer all year round activities and bring more business to lowell, not a skate park.
- All need improvements and upgrades
- More hoops, horseshoes, kid playgrounds. Cover for parties, bathrooms, water features.
- Bathrooms
- Cleanliness
- More for youth. skate park
- Irrigation System
- Water and maintain grass (eliminate weeds in grass) there are events in these parks but the grass is completely dead and brown to enjoy the atmosphere
- While not terrible, in general the parks tend to look a bit unkempt
- The lake is a very great resource for the city. it would be nice to have a large green/mowed lawn at Lowell Park that can be used and seen from Hwy 58.

- We live next to 3 water sources and yet during the summer the grass is dry and dead and hot fun to be on for an extended period of time. Its scratchy to touch- not to mention its ugly. Parks in Eastern OR desert area look better than ours. (Parks in the town of sisters OR are beautiful green) yet Lowell sits next to a dam and is completely dry and dead, its ridiculous.
- Watering the grass
- When Paul maintained the parks they were green and weed free... and worked part time. Water Them!!
- More shade trees are always appreciated
- More trees
- Overall security of bathrooms/picnic areas to keep drug use out of these areas amd make them feel safe for all ages to use
- Trails need more maintained for people to walk. Water system.
- Become a place people want to go- SHADE, water, safe paths & parking, clean, open, maintained.
- The grass is ALWAYS brown. There also needs to be more shaded areas at all parks. Even planting trees would help. Concentrate on existing parks and paths please we need improvements for the people of Lowell before we focus on animal parks.
- Grass shade

Rolling Rock Park:

- Play equipment for younger children (3-8 yrs old)
- Play equipment kids can use.
- needs play equipment (sml. amt>) more picnic tables.
- Kids playground, more picnic tables, bbq pit., patrolling area for transients
- think the stage area in rolling rock should be more utalized, parhaps as a weekly or bi-weekly music venue
- Should be where City Hall & the library are located along with some downtown businesses
- Move all equipment to one end so there is open space at other end
- Additional Parking
- Plz fix drinking fountain
- Scate park for the kids
- has too many logging equipment, it's too busy with these equipments
- I like the historic equipment idea but the lawn maintenance is an issue. It's a park full of weeds.
- It needs to be kept green.
- It would be great if the grass maintained and watered. We have the BBJ here and the weeds and dirt is not a good look on any day but especially for events.
- Water water water the grass.
- irrigation system
- Cleanliness
- Water the grass repaint the railroad on sidewalk what happened to the skate park so many wanted?

- This park could use some beautifucation- it's pretty ugly- maybe some shrubs or plants- flowers? It would soften the edges and make it more appealing maybe some trees around the stage area.
- it's a fun park and informational. It would be nice to have more shrubbery/ landscaping around the machinery displays soap or hand sanitizer in the bathroom. Also landscaping around the stage would improve aesthetics
- Remove the homeless and drug abuse
- always scary homeless looking people hanging out so we dont stop
- Mitigate vagrant use of space ao it feels safer and maintain grass
- Remove transients
- better supervision on who attended and what theyâ€™re doing
- Green grass, more seating, a water feature?
- the bbq and picnic area seem like a good idea, but people are often unsure of how / when to utalize them. It owuld be nice if they were upgraded and seemed more "official".
- Irrigation, large shelter
- make rolling rock bigger lawn from N.S. Drive all the way to main. Do away with old plan to put in offices with apartments overhead, or the town house/ apt. idea. Keep coffee shop and plan for 1 restaraunt, but make the rest open with lawn and perhaps things for kids to clib on put in basketball court (1/2 court)
- Water the grass, plant more trees. Host more activities. Clean bathrooms.
- clean the mold off of the train. Put hanging baskets (flowers) from the lamp poles or other poles. small cost for flowers- city could water. Would make a tremendous impact with little cost. I would volunteer to make baskets. also plant flowers- vegetation that are drought tolerant. You need something to distract the visitor from looking at the ugly busses across the street which is an eyesore to this town.
- This park needs shade, a feature thats entertaining for small kids and some barrier from the busy road.
- More tables, less vagrants
- Invest in quality landscape/hardscape and smart eco watering system.
- Dead grass?! We are right by a lake! Water the park! Trees, please.. Where are the trees? This is Oregon; plant trees! Make it a school project or something. Dead grass and no trees does not equal relaxing, fun, or beauty.
- Need shade trees to help during hot summer months. Need to water the lawn
- More things to do

Paul Fisher Park:

- Sucks for 361 days of the year, more play equipment for kids and families at Paul Fisher, no basketball courts, tennis courts, skate park missing etc.
- Make sure playground equipment is clean.
- Parking car and bike
- Should have a splash pad & canopies to block the sun.
- This park is underutilized! It's the main park local families use. Needs a fence near main road. This should serve multigenerations, skate park, splash park, covered areas.

- It would be great to include a skate park at Paul Fisher, It would also be beneficial to add more cover/sitting to Paul Fisher Park
- needs more activities for 13-19 year olds as well as 20-64 and 65 + year olds
- irrigation system
- Need to water the grass.
- It needs new trees planted.
- The shade was taken away when they took the big tree out and nothing was done to replace it. It's miserable sitting there baking in the sun. The little covered area is definitely not sufficient when a huge tree was removed. Something needs to be done to provide shade
- Shade
- The shade trees were cut down. New trees need to be replanted.
- Shade
- Remove transients
- Ada features, clean open restrooms
- cleaner, more greenery, activities
- More shaded areas, places to sit, possibly a basketball court, trash cans.
- Needs shade, trees and benches, walking trail around it. It is so hot now with the trees gone. Needs trees or shad/covered areas. More areas to sit, maybe a gazebo? walking trail around perimeter for parents to exercise/run while kids play.
- Shaded areas are desperately needed. A splash pad or water features would be great. The bathrooms are always dirty. A basketball court for the teenagers and older kids would be WONDERFUL!!!
- Irrigation, large shelter, trees
- The slides are unusable in the summer- kids burn their legs. Not sure how that can be addressed.
- The park deperatly needs shade, more attention to broken play equipment, and a fence along the moss street side at the least.
- More shade, splash pad would be amazing
- Provide more shadrd areas and maintain grass
- More covered area, water feature or at least lawn sprinklers
- Good little city park
- Location?



Paul Fisher Park Playground

Source: Institute for Policy Research and Engagement

Lowell State Park:

- I wish there were more barkchip pedestrian paths leading over to L.S.P.
- Bike paths
- What's up with the concrete beach? Where's the food carts / restaurant? RV & camping spaces!
- yurts for rent in the Lowell State Park, possible restaurant on the lake at the Lowell State Park!
- Safe trails to bike and walk. CLEAN swim area with no duck poop. Food stand. Float rentals for older kids/adults, paddle boards, kayaks, etc..
- Yurts, campsites, restaurant by the water, building/shed to store kayaks, SUPS, or to rent
- needs to be watered
- Would be nice to have the trails along the lake more maintained.
- Grass
- Watering the grass
- Trees or shade structures near the water
- Water tested and treated for safe swimming (pets and people)
- make it more accesible
- Dry crunchy grass no one wants to sit on, even with a blanket. Play toys are out dated. swimming area is gross from all the goose poop. not fond of the concrete in the swimming area either.
- Irrigation, RV park/cabins/camping, equipment rentals
- Needs more trees and softer grass

Covered Bridge:

- Prohibit or enforce no camping sleeping there
- Not much here, Maybe bring a coffee cart down like in the past. Seems in the summer it gets used a lot by people who like to fish.
- Need to keep the piegon waste cleaned up on the bridge I close the bridge 5 days each week.
- Mowing & mulch
- Cleanliness
- The bird poop inside the bridge
- cleaner, more greenery, activities
- Better water access
- some railings are broke. There needs to be doggie bags because people leave dog droppings everywhere. It needs to be cleaned the day after major events instead of leaving overflowing trash cans for days.
- Continue maintenance inside bridge to clean bird poop. Cameras to prevent vandalism. Safe path to walk/bike access it.
- Needs more open hours, attention to vandalized and gross bathrooms, and updated signage.
- Looks like a nice little place to fish maybe

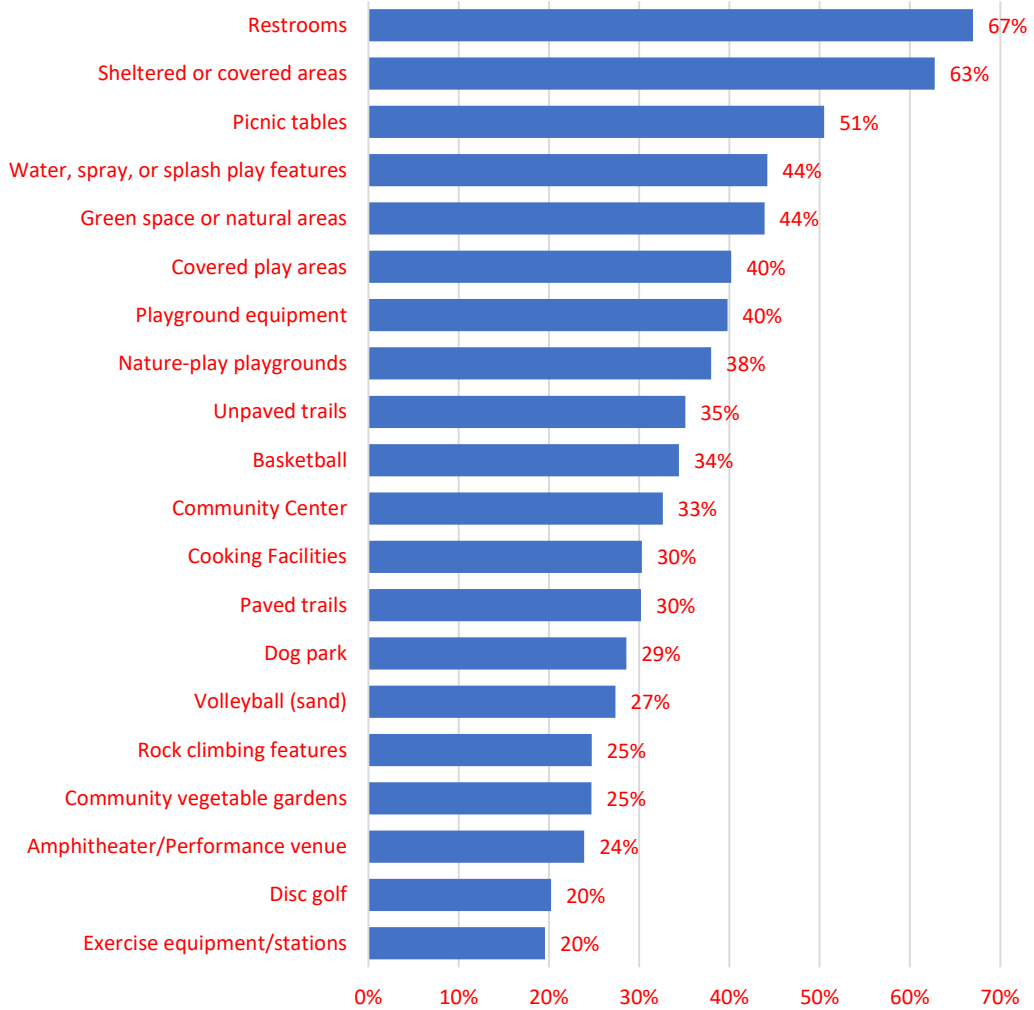
Orchard Park:

- Need a canoe/kayak dock or launch. There's plenty of parking but no point in going there. This would divert traffic away from the water plant.

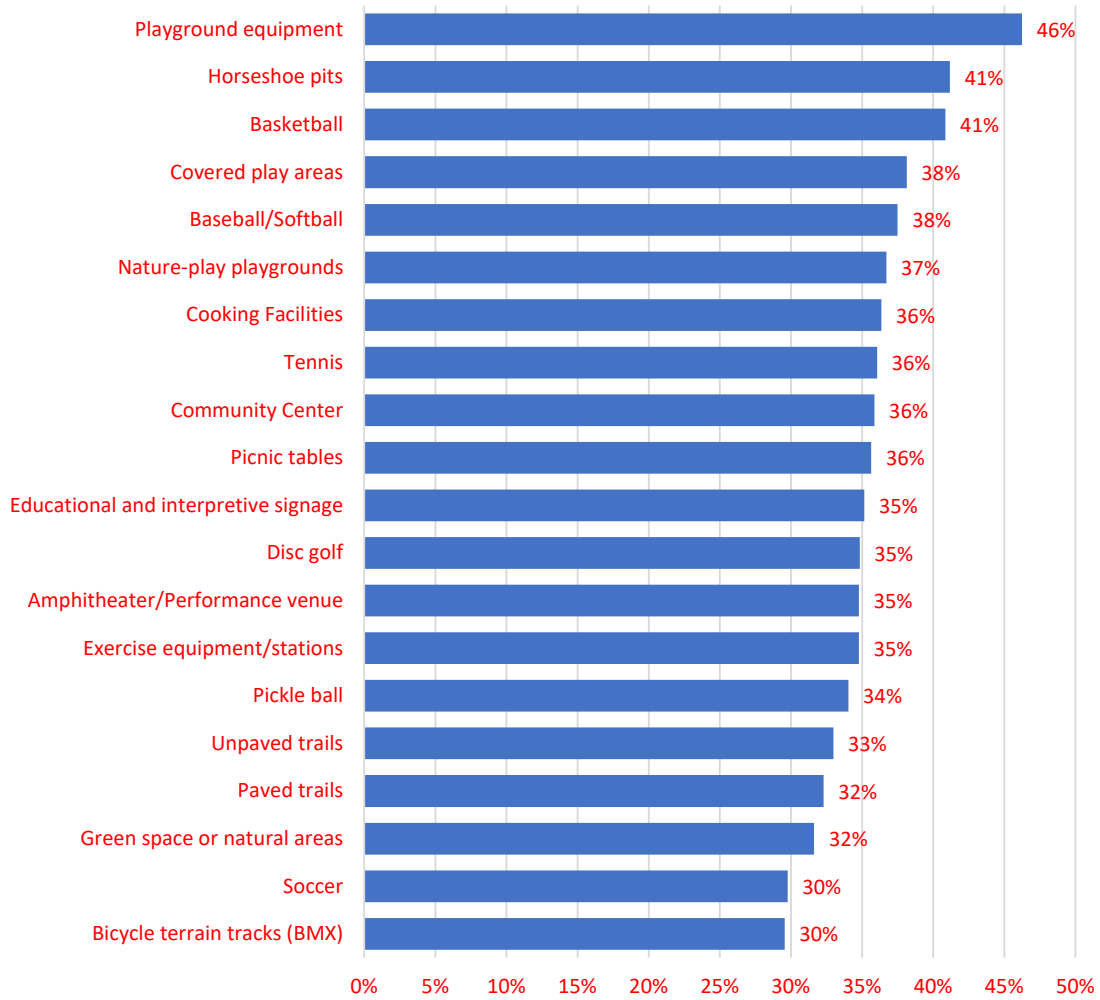
- Orchard park is lovely! But not many know about it. A playground or more picnic tables/covers areas for use would be nice.
- Would be nice to have some history signs at orchard park if there is history. Also is there a yearly cider press at the orchard in the fall? Nice the ACE swears it withus
- need dock access for water activities
- keep orchard park year round. Put in kayak dock
- more tables, benches
- making it more accessable to kayakers
- better access to water- dock? pathway?
- Bike paths
- It would be good if there was lake access
- I enjoy the peace and quiet. It would be great to get a docks and/or kayak rental system.
- More things to do
- Kayak dock
- Better lake access at orchard park. Possible boat dock. I would like to see better kayak access at Orchard park. I wish there was a way to cross the river to Dexter Park.
- Rowing dock to launch kayaks, SUPs, canoes
- Recreational dock for kayaks, paddle boards, fishing
- More useable area, covered area
- Mowed more often keep walkway clear of blackberries
- Drive in road needs fixed
- prune trees
- Last time i checked this park was closed. This park was never really a place to hang out back when i was in high school. Was never maintained which is sad because it is right on the river. ,
- It needs to be mowed more frequently.
- poisen oak needs to be gotten rid of.
- Take care of the orchard trees so they can produce good fruit.
- overgrown, not much to do
- Iâ€™m unsure where orchard park is, so feel it needs more publicity
- Never heard of it.
- Lived in Lowell for three years, didn't really know Orchard park existed.
- More access year round.
- Gate seems to be closed a lot
- Location ?
- Unknown
- I have tried to stop by this park several times and it has never been open
- Bathrooms are usually closed and it is chained off so cars can't get.
- Clear it up and add water access/boat ramp for canoes and kayaks.
- More open- feels creepy, natural play area, access to water.
- MOWING!! Basic grounds maintenance and tables for picnicing etc.
- cleaner, more greenery, activities
- unlock the bathroom, put in a lake dock

Q12. How important are the following park facilities to you or your household? Mark your preference for future investment in the improvement or addition of the following park facilities.

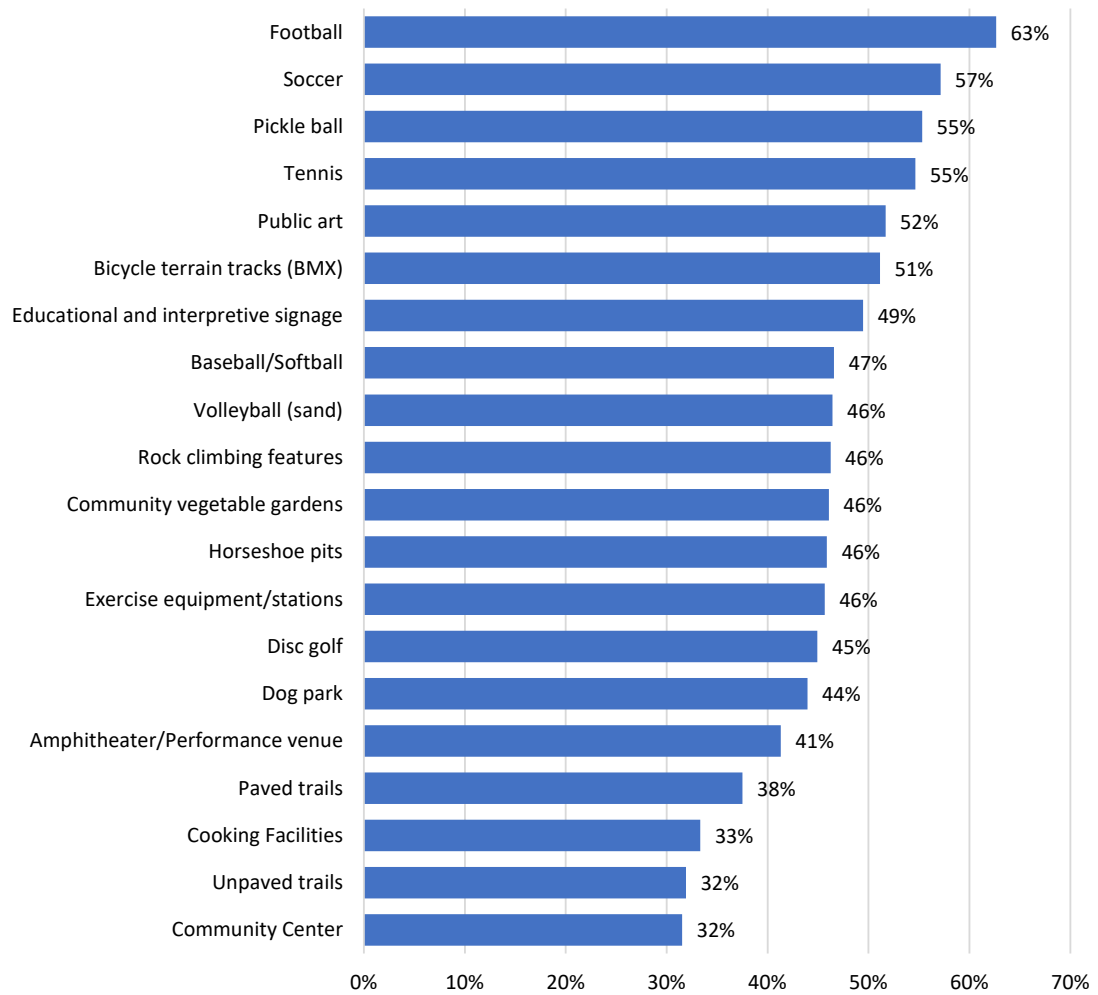
Top 20 High Priority Park Facilities



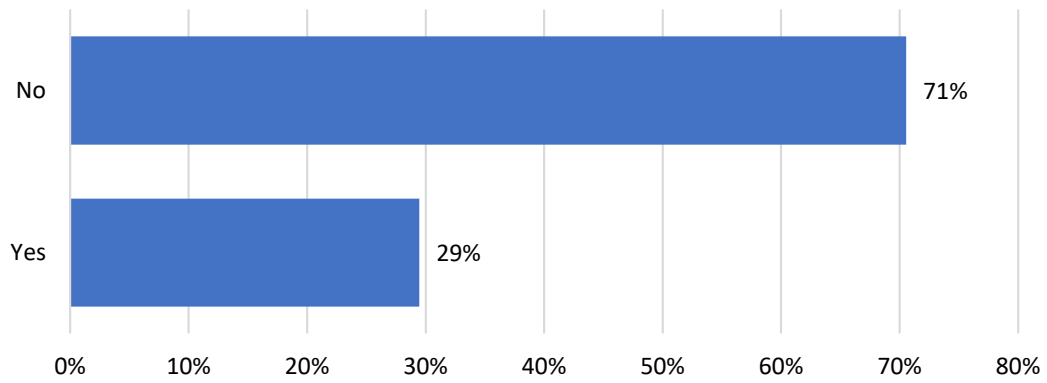
Top 20 Medium Priority Park Facilities



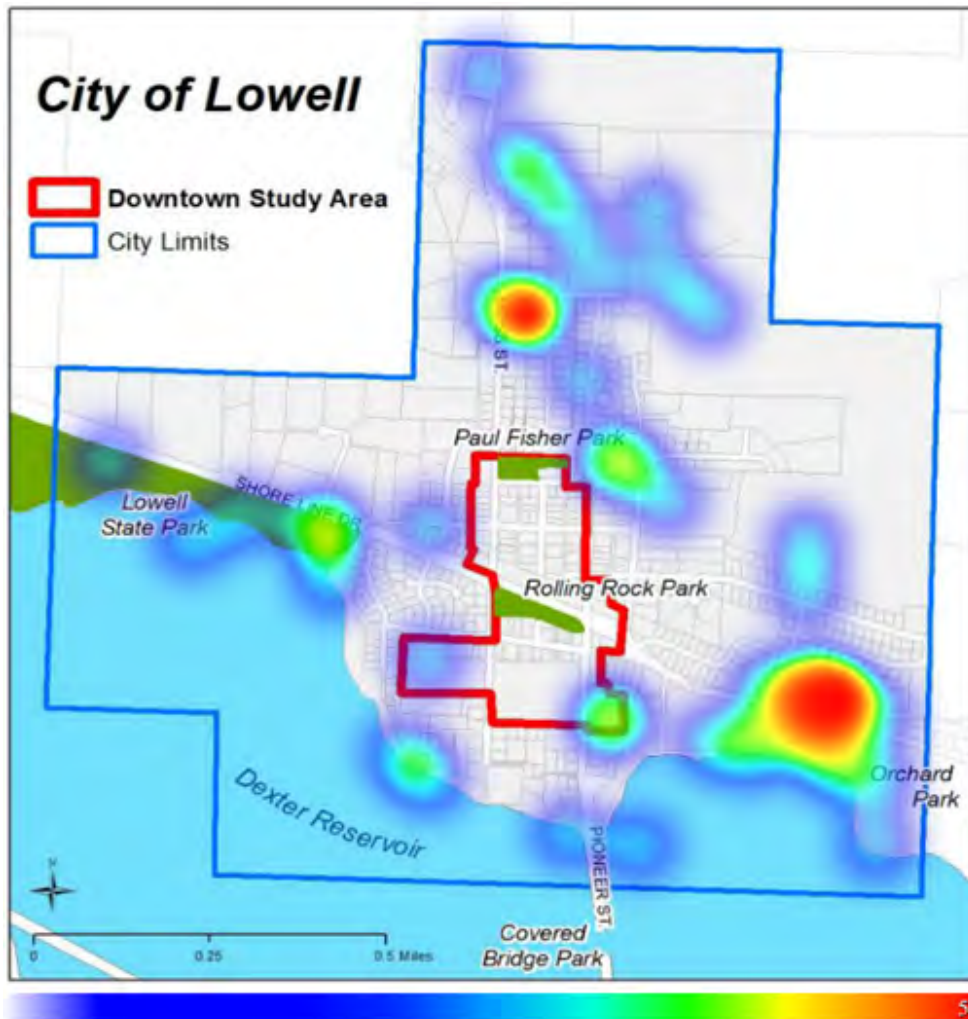
Top 20 Low Priority Park Facilities



Q13. Do you think the City of Lowell needs additional parks? (n=112)



Q14. Using the map below, please mark the location(s) where you would like to see new parks located. Consider areas that may be under-served by parks currently. Choose up to three locations.

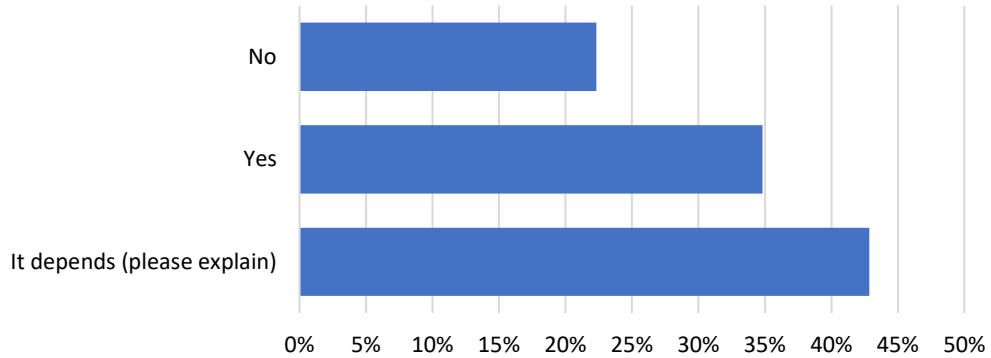


Q15. If you think Lowell needs additional parks or open space, please tell us what kind of NEW parks or recreation facilities you would like.

- City has a lot on alder street that “could” be local picnic area with a walking trail to the state park.
- A park with more undercover seating and some type of water interaction for the kids like a splash pad
- North dot- Public pool or community center. South dot- Play ground by the BCA
- Develop bank, hiking trails. Better water access at orchard park I would love a safe sidewalk out in covered bridge park. Berry vines encroach on the side of road. you need to stop, while a truck goes by then walk around the thorny canes. I understand there have been fatalities.
- a pool/rec. building
- I think our community could really benefit from a dog park. Before recently having a baby I would drive into town to take my dog to a dog park, and this is no longer sustainable for me with a baby in tow as well. I know there are many dogs in our small town that could benefit from a dog park. One of the features we loved about the amazon dog park in Eugene was that they divided the small and large dogs. This allows for safety and causes less issues between dogs of varying sizes. These dog parks also had a walking path along the edge of the fences that we really enjoyed. It allowed my dog to run free while I walked laps. We have tried to do this at the high school track, but now with the track being closed for maintenance on the football field we can't. I'm sure a dog park is something the city could rally behind and even fundraise for. I would definitely be willing to donate to this cause! I also feel paved walking paths (whether within a park or outside) would be extremely beneficial. As I stated I have recently had a baby and the amount of places we feel safe walking around town with a stroller are extremely limited. There aren't as many well kept sidewalks as one would think. If there was a paved trail somewhere we could walk on that would be really nice. Thinking about the future for our family a splash pad or water feature park could be extremely cool as well. I know parks in town have had much success with that!
- A park with play equipment for young children 2-5 and older kids 6-12. a sandy area for kids. More than 2 swings. A skate park or bmx track would be a nice thing for the older kids. I currently drive my kids to quartz park in Springfield to play. the toys are nice and spread apart, multiple swings and spinning features (not sure why kids want to spin but apparently its a hit) they have a nice basketball court to play on or if no one is using it my kids roller skate or use their scooters on it. There is a little circle path my oldest rides his bike around. No wood chips which is a blessing. the sand pit is nice with no water to make it messy. .
- I think we need a trail between downtown and the state park. The nice park and waterfront would get a lot more local use if it was accessible by foot.
- Vacant corner lot old store was on at Hyland for skate parks, Free community center for activities, Grange charges too much
- amusement park

- Trail around the lake. 2) Develop park on railroad right of way or somewhere near Sunridge Development. 3) Encourage a business for water rental equipment i.e. kayaks, canoes, paddle boards, paddle bikes, etc. 4) Develop additional access areas to lake.
- Family oriented.. Covered areas, playground, Picnic tables, bbq's, water, bathrooms.
- Would like to see more beach access on the lake. Dexter is a great place for boating but with such limited beach. I think would be greater with more beach.
- Trails/hiking area Rail road bed trail area
- Walk and bike path on the water (this was drawn in on the map AS)
- Accessibility to Dexter Lake as a safe walking/biking path
- I'd love to see biking trails anywhere. I'd pay a \$20-\$30 day permit if I could rent covered space close to water, bathrooms & playground. Maybe horseshoes, volleyball etc.
- updated playgrounds, trees or shaded areas, more trails and more things to do
- Splash pad
- We need more camping areas
- Nonmotorized dock for kayaking, paddle boarding, and fishing-Additional walking trails-Dog park-RV park/cabins/campground
- I would enjoy a dog park. I currently drive to town a couple times a week to take my dog to dog parks. I would go daily if we had one in Lowell. Seems like this could be a fairly easy addition to any extra land around Lowell. Just fence it in and mowing it and such which I'm sure is already happening. It would be nice to have two fenced areas to separate large and small dogs, creates less of an issue. Walking or running paved paths would also be a large draw.
- You should add a park with water for the kids and a dog park for the dogs. Dogs need a space to run around freely and play with other dogs. Many tourists traveling through could also stop for potty breaks for people and dogs at dog parks. When we travel we search for dog parks along the way so everyone can stretch their legs and dogs can get the wiggles out. Great tourist opportunity for Lowell and the small business.
- establish a park on Disappointment Butte with a restaurant
- It would be nice to have a skate park with trees and green grass so watching my kids play is cool and fun. Maybe a basketball court.
- water and mow what we have
- We need walking trails to the Marina. They do not need to be paved, just smoothed out. We also need walking trails between Paul Fisher and Rolling Rock parks.
- I would appreciate the high school track being open to the public. It would also be nice to set up a walking group to not only enjoy getting some exercise but to meet people in the community.

Q16. Would you support a new fee on your utility bill to pay for parks improvements, improved maintenance, and/or new parks? (n=112)

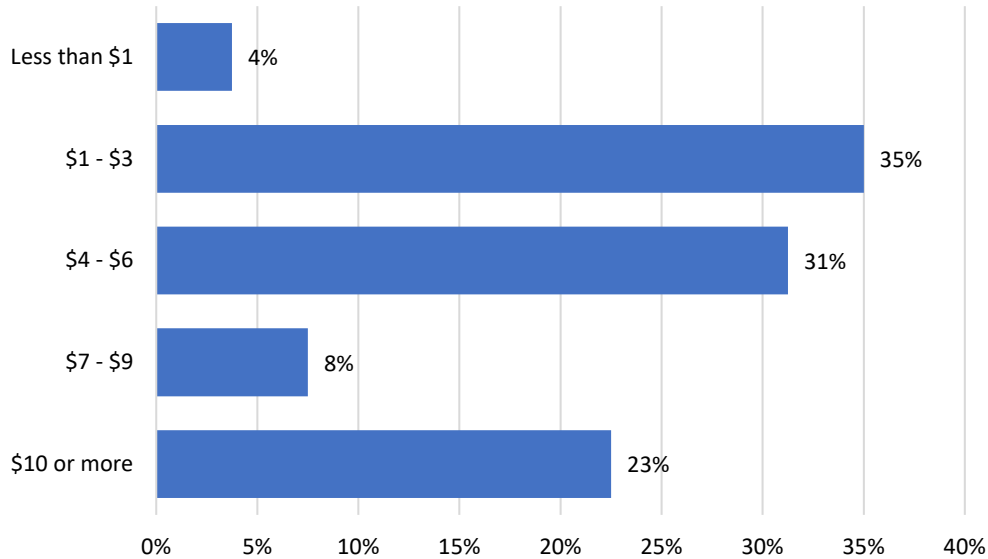


Q16. “It depends” text responses:

- City needs to be more frugal with its current expenditures I think it wastes money
- I feel there is a lot of wasted spending at the parks
- No. Already pay plenty .. Now pumping water from the lake but people cant afford to water their lawns. And why isnt the sprinkler system in PFP being used?
- It would depend on whether I agree with what improvements were being done. I think our water bills are too high already considering the water is disgusting.
- Lowell’s water and sewer rates are so high that it is already a burden for many of its current residents
- We have a state park right down the road. Rolling Rock Park and Paul Fisher Park are a waste of money and land use.
- Willing to help support development of new parks to increase tourism and quality of life for Lowell residents
- \$ amount not to exceed \$3 mo.
- If it is going toward adding more family friendly equipment
- I can’t give you a yes or a no until I have an idea of what the increase would be
- We pay a lot for city water/sewer and during a algae bloom we drink bottled water, which costs even more. Would depend on how much more revenue the improvements would bring in.
- If it wasn’t too expensive- because water is already pretty expensive.
- I think it’s more important to clean up the town. Get rid of junk cars and R.V.s, make people keep all their junk in the backyard out of sight.
- Absolutely would NOT support new parks. Lowell already has plenty particularly considering it is surrounded by public land. Would consider a small fee if existing parks would be mowed and maintained more regularly
- Depends on what the money will be used for
- If it goes to the improvements only and is a low cost. Water is already so expensive especially when its hardly used at my house.

- I would like to see what the current budget is and how that existing money is being used towards these parks. I would also like to see the plan and date before agreeing to a fee and how much.
- Depends on if the money will go for upgrades only.
- It would depend on what the fee amount was and whether there was a solid plan in place prior to imposing the fee. In addition, the improvements and maintenance would need to be something that the citizens of the community could see on a regular basis. Accountability for these things being done and followed through with would be a big determining factor for me.
- Yes if i liked the improvements
- Depends on if they are going to water the grass and make them actually look nice and provide ample shade
- Would depend on what the money was going to be used for and how long until changes were made and if the fee was permanent or temporary.
- It entirely depends on the fee. If it was reasonable. Then yes. I believe the sewer fees are already pretty high. An extra 5 or 10 dollars a month if put in the right place could do alot.
- what the fee is and if it really goes towards the parks.
- Yes yes yes! If there was a dog park I would definitely be willing to pay a fee. I would not feel comfortable doing so if I didn't feel like it was something my family could use.
- It might be s Financial hardship if it was too much.
- I believe we need to improve what we have. We are a small community with amazing outdoor space. It would be great to expand on what we have, before we build another park space. Rolling rock park is not well designed and it is not very inviting. It is underutilized by the public. I would support the city acquiring the adjoining lots to expand the park with paved parking, a bicycle area, skateboard park, a court for sports and a covered cook/gathering area. This would bring more family activity to the park and keeping vandalism down.

Q17. If you answered YES or IT DEPENDS, what monthly fee would you be willing to pay for a higher level of service? (The table below lists potential uses of the fee for reference.) (n=80)



Q 18. If you were given \$100 to spend on parks in Lowell how would you divide it among the following categories? You may put it all in one category or in any combination of categories. (n=113)

	Average Allocation	Count
Improving existing facilities and equipment	\$ 26.58	113
Park maintenance	\$ 19.08	113
Improving security	\$ 15.32	113
Improving recreational programming for children, adults, and seniors	\$ 12.13	113
Building new parks and new park facilities	\$ 9.56	113
Improving parking (cars and bikes)	\$ 3.88	113
Other:	\$ 13.45	113

Q18. "Other" text responses:

- Water the parks
- Improve bathrooms at rolling rock
- water the grass at rolling rock, first view of Lowell
- Park programs like music/movies at the park at night
- Shade trees at Paul Fisher park
- Would LOVE a splash pad and volleyball court
- Water grass
- Water for the grass
- Kayak/Canoe dock at Orchard Park
- Watering grass, keeping it green

Q 19-25 were specific to downtown development and are omitted from these results. See the Downtown Master Plan for survey results.

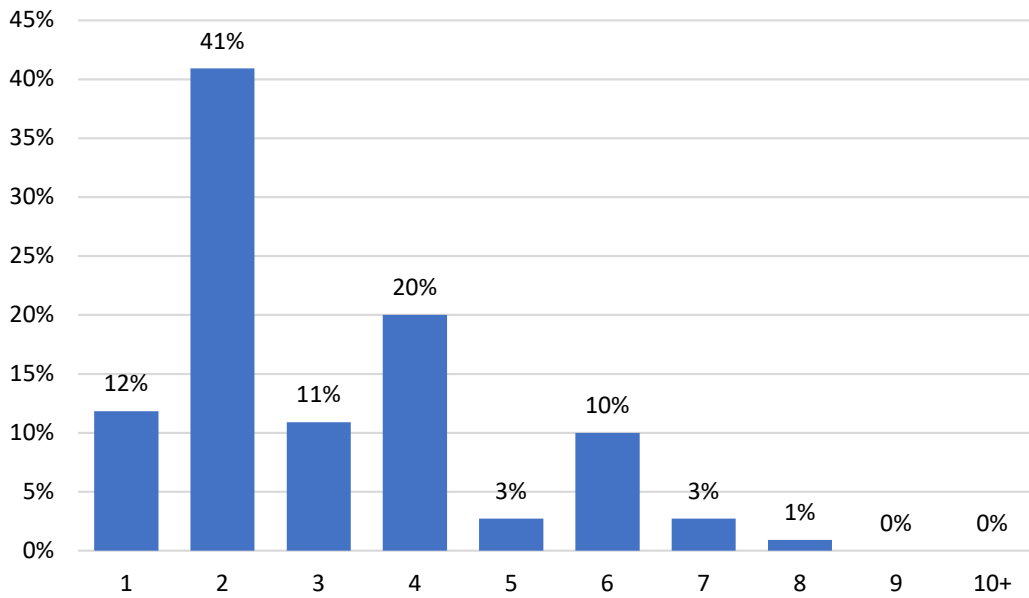
Q26. Do you have any additional comments or suggestions about how to improve Lowell's Parks or Downtown?

- I really hate the boat races. They are loud, noise all day 2) closes use of the lake for the 3 nicest weekends of the summer 3) There is nobody who lives here I know that likes it.
- too much is spent on parks. Reduce costs and reduce water bill it is outrageous.
- Need sidewalks along moss street to the parks
- I have a dog and three young children, and we use the school yard at the elementary school and the high school trade multiple times a week, year around. They are not official "city parks" but are what can use.
- Don't infringe on private property rights and the right to peaceful enjoyment of one's own property!!! most important
- Parks and cemetery are the first thing people see... keep them green!!
- Water the grass! Park, Rolling Rock, is the first thing people see when they drive in- it should be beautiful.
- new library and a pioneer museum with historical information about Lowell and the surrounding area.
- The parks and downtown need to be more cohesive- sidewalks connecting most parks to the main city features- post office, library, parks, and markets to the schools and grange. Mostly, sidewalk on both sides of moss street!
- Lowell already has a solid base: we just need more people coming in to capitalize on it. More biking/hiking trails would be great, and better kayak / sailing / paddle board facilities.
- Commercial design cohesiveness- maybe covered bridge theme- lakeside theme- resort/Lodge etc. Not a mishmash of weirdly painted bldgs.
- Would love to see something fun/safe for our teens to enjoy. Not sure what that would be though. Bowling alley? :)
- Green grass and where is downtown?
- FYI, the city hall and fire dept should be Downtown and not some side street in Lowell. Get rid of Rolling Rock Park, then rebuild both in its place. Keep the music hall for evening and day events.
- Keep the parks green in the summer, clean up towns of old cars and RV in peoples front yards.
- Lowell has a lot of good things going for it. Don't try to make it something it is not.
- No
- We need to focus on building a vibrant downtown and a connection to the Marina. The covered bridge is overrated. Many more people use the Marina and we should focus on that connection. It would be great to get a restaurant back in there.

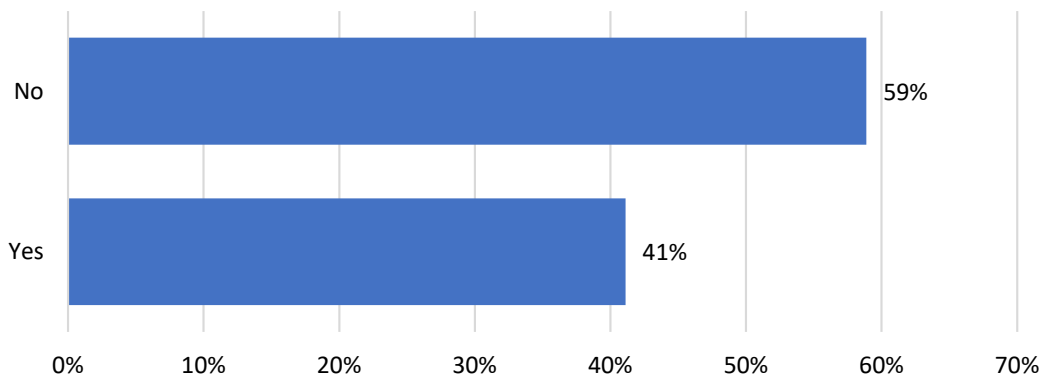
- Rolling Rock Park is sitting on some valuable land that could be better used for commercial purposes as it is highly visible to the road that runs by it. If we made the park smaller (half the size), and allowed commercial buildings (offices, retail, restaurant) on the other half, that would be a start. Also the “Green Tortoise” building is sitting on valuable commercial land as well. If that lot could be divided and the remaining area be used for commercial use, that would be better. We also need to consider mixed used developments such as apartments above and commercial uses on the ground floor. Right now there is no downtown; the few shops and businesses we have are scattered about.
- Parks have been continually improving, impressive for the size of city. Downtown continues to fragment, little economic growth, needs strong zoning to become a downtown... Encourage several blocks of business density
- We need to promote businesses to coming in so others from surrounding areas are coming here to shop and supporting our community. We need to upgrade the parks so they aren’t outdated and run down. The Lowell state park needs bathrooms closer to the lake and shade structures closer to the water. The whole city needs an upgrade. If an increase in utility costs the money should go to updates not to staff.
- Increase tourism by developing the Lowell Marina waterfront (paddle boat rentals, cafe) Adding or creating a splash pad area for kids Rolling Rock park needs to be better maintained and security added
- Parks- Improved maintenance of existing parks with additional trees and larger shelters. For new parks, additional trails and more access to the lake with nonmotorized recreational dock, kayak and paddle board rentals. Downtown- Small, traditional downtown feel with restaurants, retail, and services to meet needs of residents and visitors on North Shore Drive. Additional multifamily housing; first floor commercial, second floor condos or apartments. Preserve and improve the western half of Rolling Rock Park for special events. Wider sidewalks and street lighting. Design standards to encourage historic architecture, such as Lowell Junior/Senior High School and the Green Tortoise. Scale of any new development should fit Lowell.
- Good on ya for giving us a voice. Your doing good work for our community
- Stop trying to make our quiet quaint town bigger. The bigger it gets the more crime we see. We need more safety features like street lights and police presence than we do more tourist. Most of us dread summer when the “townies” come to town and real havoc on our community.
- I think you are doing a great job by WANTING to improve our town in ways WE as citizens want it improved. It would be very easy for you all to use your power to do nothing, or only do what you as a governing group think should be done. I also appreciate this survey and your willingness for change!
- I encourage positive downtown development as long as it doesn’t impinge on the existing residential area nearby- possible problems would be traffic, noise, trash, and crime. It’s easy to say will attract and build these restaurants, motels, and more people, cars, but they need to be in coordination with the people who live across the street, or in earshot of such activity.
- Define where downtown is. Main St. is deceiving. People think Main St. is downtown

- This survey is a waste of money. 450 households, mostly low income, could have had a door to door volunteer sampling
- As government offices create no income for the district (property taxes) I discourage any more publicly owned buildings
- A hotel and restaurant should be a priority.
- We love it here and encourage any growth!
- Traffic signals, speed limit enforcement.

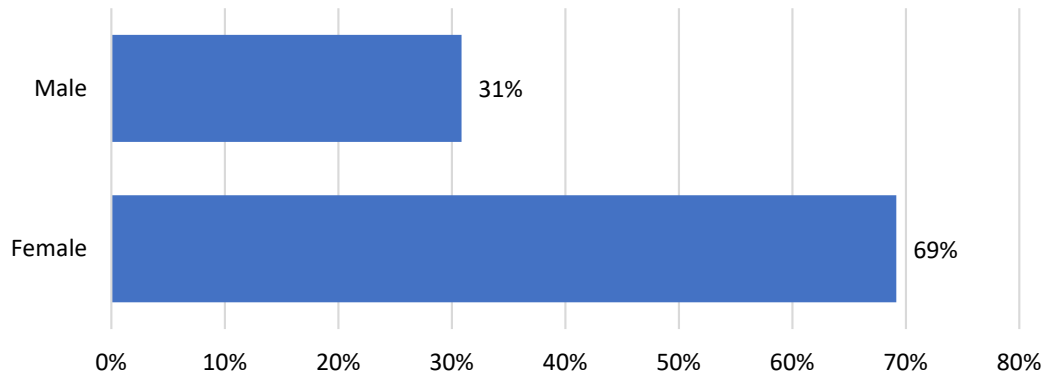
Q27. How many people live in your household (including yourself and children)? (n=110)



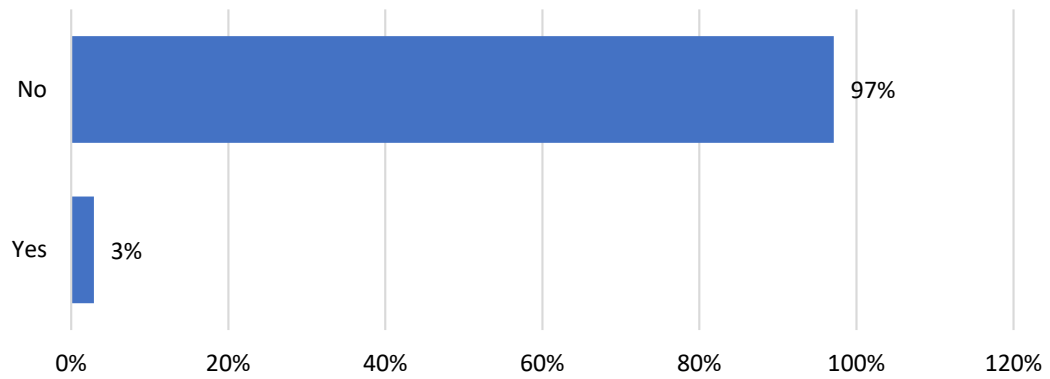
Q28. Are there children in your household? (n=107)



Q29. What is your gender? (n=107)



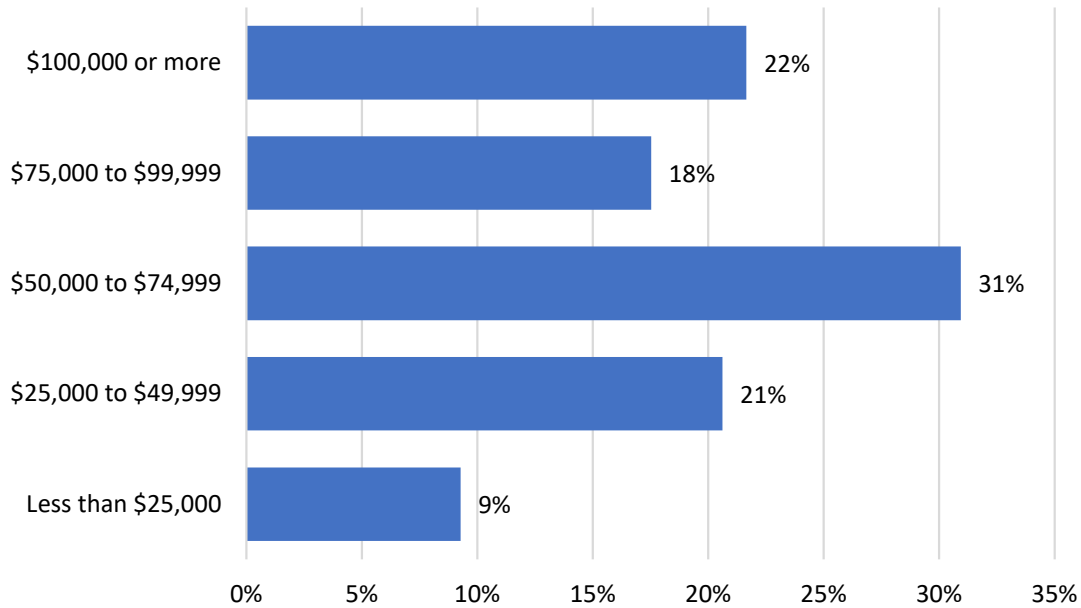
Q29. What is your gender? (n=107)



Q31. What is your age? (n=99)

	Number	Percent
5 to 17 Years	1	1%
18 to 24 Years	2	2%
25 to 34 Years	12	12%
35 to 44 Years	28	28%
45 to 54 Years	8	8%
55 to 74 Years	48	48%
85 Years and Over	0	0%

Q32. What was the combined income for your entire household last year? (n=97)



Q33. What is your zip code? (n=104)

	Number	Percent
Crescent Lake (97425)	1	1%
Creswell (97426)	1	1%
Dextger (97431)	1	1%
Fall Creek (97438)	5	5%
Lowell (97452)	96	92%

Facebook Comments

In August 2018, Parks and Recreation Committee member Aaron Graham gathered comments from about 40+ residents via the social networking site Facebook on the types of things they would like to see added to Lowell’s Parks and Downtown area. Below is a list of the information that he gathered:

- Bike Paths to our parks
- A bike path around the lake
- Greener Grass/Watering system in the parks
- More Trees in park for shade
- A splash pad in the park
- Fences around the City Hall Park
- Covered play structures for shade in Summer, rain cover in the winter
- Cleaner Restrooms
- Dog Park
- Canoe rentals
- Bike Rentals
- Dining Facilities
- Community Center
- More trees around the city, updated landscapes
- A Skatepark
- A Basketball Court in the Park

solids stabilization capacity. I/I continues to be a problem and additional I/I will decrease this capacity.

(3) Projected Needs

As a result of the out-of-date population projections contained in the Sewer Master Plan, until an update is completed, the City should use the population projections at 2.2% and 3.0% contained in Section 9.613 for the Water System for projecting Sewer System capacity needs.

(4) National Pollutant Discharge Elimination System (NPDES) Permit

The City's current NPDES permit provides for a population capacity of 1,115 and needs to be increased at the next renewal. The recent sewer treatment plant improvements were designed and constructed to meet regulatory requirements for increased discharges.

Refer to the 2001 Wastewater Facility Plan for more details.

(d) Stormwater Drainage

The City has no Stormwater Drainage Master Plan or designed stormwater drainage system. Because of the City's location primarily on hillside areas, primary storm drainage is provided by natural drainageways channeling stormwater from those hillside areas into Dexter Reservoir. In the more developed portions of the City, stormwater drainage is provided through a combination of open ditches and stormwater sewers which channel stormwater into the existing natural drainageways. New requirements limiting Total Maximum Daily Load for various contaminants being discharged into the Willamette River will require the City to complete a Stormwater Drainage Management Plan in the near future.

SECTION 9.963 PARKS & RECREATION (See Lowell Park Master Plan)

~~The scenic and recreational resources of Lane County are of exceptional quality. Its spectacular beauty includes the wilderness of the high Cascades, lakes, reservoirs, rivers and streams.~~

~~Lowell is situated in an area that features a wide variety of recreational opportunities. Within a six mile radius of Lowell can be found a variety of regional parks, which include:~~

~~(a) Rural Riverfront Parks~~

- ~~• Jasper State Recreation Site. Sixty two acres south of the river across from Jasper, with picnic facilities, a playground, group recreational facilities, and a proposed expansion of 71 acres on the eastern side.~~
- ~~• Fall Creek Park. Five acres midway between Jasper and Unity, with picnic facilities (Lane County Park).~~
- ~~• Clearwater Park. Ninety acres on north side of river across from Mt. Pisgah and presently undeveloped (Lane County Park).~~
- ~~• Elijah Bristow State Park. Eight hundred forty seven acres located along the Middle Fork of the Willamette River from Dexter State Recreation Site westward two miles, with natural areas, picnicking, hiking and equestrian trails.~~

- ~~Pengra Access. A State Park located across the river from Elijah Bristol which has a boat ramp and boater parking area.~~
- ~~Additional Boat Launches. The Army Corps of Engineers maintained two boat launch areas adjacent to Dexter State Recreation Site below Dexter Dam, one on each side of the river.~~

(b) Reservoir Parks

- ~~Dexter State Recreation Site. Presently 93 acres on Dexter Reservoir has parking, picnicking, boat launching facilities and an 18 hole Disc Golf Course.~~
- ~~Lowell State Recreation Site. Presently 46 acres on Dexter Reservoir between the City of Lowell and Dexter Dam, with boating, swimming, concessions and picnicking facilities~~
- ~~Orchard Park . One hundred acres between Lowell and Lookout Point Dam on Dexter Reservoir. (U.S. Army Corps of Engineers Park).~~
- ~~South Beach Park. Four acres located between Route 58 and Dexter Reservoir, used for picnicking (U.S. Army Corps of Engineers Park).~~
- ~~Meridian Park. Located on the north side of Lookout Point Reservoir just east of the dam. Facilities include restroom, picnic area and high water boat launch. (U.S. Army Corp of Engineers Park).~~
- ~~Signal Point Boat Launch. Located on north side of Lookout Point Reservoir approximately 6 miles east of the dam. Contains a year round boat launch, parking and restroom facilities. (U.S. Army Corp of Engineer Facility)~~
- ~~Ivan Oakes Park. Located on Lookout Point Reservoir (U.S. Army Corps of Engineers Park)~~
- ~~Winberry Park and Boat Ramp, North Shore Park, Sky Camp, Vascara Campground, Fisherman's POnt Group Camp, Free Meadow, Lakeside 1 and Lakeside two, all located on Fall Creek Reservoir and operated by State Parks, which provide a variety of recreational activities.~~

(c) Lowell City Parks

- ~~Paul Fisher Park. Located at the intersection of Moss and 3rd Street next to City Hall, this approximately 2.0 acre park contains picnic and playground facilities~~
- ~~Rolling Rock Park. Located on the south side of North Shore Drive between Moss Street and Pioneer Street, this approximately 1.5 acre park is developed as a heritage park with displays of historic logging and railroad equipment. It contains picnic and restroom facilities and it the site of the annual Blackberry Jam Festival.~~
- ~~Future Planned Park Area. The City currently owns approximately 8 acres of wooded land on the east side of town which used to be the Union Pacific Railroad right-of-way. This land is currently undeveloped but but approximately 2 acres is anticipated to be developed as a natural park with hiking and picnic facilities at some future date.~~

~~Recreational opportunities within the community should be expanded through the continued improvement of city, neighborhood and local area parks, together with the school grounds. The integration of city parks with the regional parks will serve the local~~

~~needs of students and residents while providing attractive recreational opportunities for tourist and visitors~~

~~It is important that the City develop a Parks & Recreation Master Plan in the near future. This plan is needed to identify improvements for existing parks, to plan for future parks and recreational facilities and to plan for the development of linear greenways and trails within the community. The Master Plan should also include a Capital Improvement Program to identify costs and priorities for park acquisition and improvements.~~

SECTION 9.964 FACILITIES AND SERVICES PROVIDED BY OTHERS

(a) Solid Waste

Lane County has a Solid Waste Management Plan to provide systematic control of storage, collection, transport, separation, processing, recycling, recovery and disposal of solid waste on a countywide basis. Solid waste management, through the countywide solid waste plan, should provide a basis for meeting future solid waste needs of Lowell

Lowell is served by two private refuse haulers. The residents of Lowell also have access to the County's Rattlesnake Creek Road Transfer Site located southwest of Lowell. Waste from this latter transfer site is hauled by Lane County to Short Mountain Landfill, Hazardous wastes which are not recycled are sent to the Arlington Landfill, the authorized hazardous waste disposal site in Oregon. Information as to what constitutes a hazardous waste may be requested from DEQ's regional representative in Eugene or from the Lane County Solid Waste Division.

(b) Lowell School District 71

The Lowell School District encompasses the City of Lowell and the Fall Creek, Unity and Lookout Point Areas. School facilities include one grade school and one combination high school/middle school. Enrollment in 2005 was 300 students.

School district enrollment has been steadily declining over the last 30 year. It has declined from a total of 472 in 1975 to 300 in 2005. This decline is a result of several circumstances. The City of Lowell, which accounts for less than 50% of enrollment has not had the infrastructure to support growth through much of the 1980s and 1990s. State land use laws have made rural residential development more costly than typical families with school age children can afford. Societal changes towards smaller families with fewer children have also led to a decline in school age children. In order to increase enrollment in the Lowell School District, the provision of housing that will attract families with children is a primary City goal.

In projecting enrollment, it must be assumed that there will be no significant increase in school age enrollment from the unincorporated areas outside the City with changes to State land use regulations. Assuming a 3% growth rate within Lowell and that 50% of the current enrollment are City of Lowell residents, resulting in a net school enrollment growth of 1.5%, the following enrollment growth can be anticipated. If the City is successful in attracting families with school age children, net enrollment might increase as much as 2.5%

8. The City shall continue to support regional efforts to provide recreational, cultural and other services not available in the City of Lowell.

Parks and Recreation

9. The City shall design park and recreation programs to address the needs of all age groups within the community.
- ~~10. The City shall prepare and maintain a Park & Open Space Master Plan that provides the City with a unifying park, open space, bike and pedestrian system.~~
- ~~11. The City shall provide additional parks to accommodate the growing needs of the community.~~
- ~~12. The City shall integrate State and Federal park and open space planning into City planning.~~
13. The City shall require developers to deed park land as a condition of development approval or provide an in-lieu-of fee for park acquisition or improvement.
10. The City shall increase diversity of recreational opportunities, events, and planning
11. The City shall provide adequate funding to maintain and operate parks
12. The City shall develop a vibrant parks system, acquire parkland to accommodate future needs and equitably distribute parks and recreation services as the community grows
14. The City shall support connections within Lowell parks system and to other regional systems.
15. The City shall protect and improve Lowell residents' access to Dexter Lake
16. Develop and advance partnerships with local, state and federal organizations.

Sanitary Sewer System

- ~~19~~¹⁷. The City shall maintain and implement a Sewer System Master Plan that will be reviewed and updated at least every 5 years.
- ~~20~~¹⁸. Existing development utilizing on-site disposal systems with identified health or pollution hazards shall be required to connect to the municipal sewer system.
- ~~21~~¹⁹. Except under approved circumstances, all development shall connect to the City sewer system.

Storm Drainage

- ~~22~~²⁰. The City shall complete and implement a Drainage System Master Plan that will be reviewed and updated at least every 5 years.
- ~~23~~²¹. Future developed areas shall be provided with an adequate storm drainage system with full the costs being borne by the developer unless approved otherwise by the City.

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: January 31, 2019
SUBJECT: FY 2018/19 Audit Presentation

- DISCUSSION
- ACTION
- RESOLUTION
- ORDINANCE
- PROCLAMATION
- REPORT

SUMMARY:

The Annual Financial Report for the year ended June 30, 2019 has been completed and is available for your review. There are no audit findings for FY 2018/19. Bill Trotter, with Emerald CPA Group, will present the audit report and answer questions.

FISCAL IMPACT:

N/A

COURSES OF ACTION:

1. Motion to accept the FY 2018/19 Annual Financial Report.
2. No action.

RECOMMENDATION:

Motion to accept the FY 2018/19 Annual Financial Report.

ATTACHMENTS:

1. Annual Financial Report for the year ended June 30, 2019.



**CITY OF LOWELL
LANE COUNTY, OREGON**

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2019

CITY OF LOWELL

CITY OFFICIALS

June 30, 2019

ELECTED OFFICIALS

<u>Name and Address</u>	<u>Position</u>	<u>Term Expires</u>
Don Bennett, Mayor 540 Sunridge Lane Lowell, Oregon 97452	Position 1	December 31, 2022
Patricia Jo Angelini 239 S Pioneer Street Lowell, Oregon 97452	Position 2	December 31, 2020
Tim Stratis P.O. Box 432 Lowell, Oregon 97452	Position 3	December 31, 2020
Samantha Dragt P.O. Box 430 Lowell, Oregon 97452	Position 4	December 31, 2022
Gail Harris P.O. Box 328 Lowell, Oregon 97452	Position 5 Council President	December 31, 2020

APPOINTED OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Appointed</u>
Jared Cobb	City Administrator	June 30, 2015
Anne Davis	Legal Counsel Attorney at Law	

Mailing Address

City of Lowell
107 East Third Street
P.O. Box 490
Lowell, Oregon 97452
(541) 937-2157 • Facsimile (541) 937-2936

CITY OF LOWELL

ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS

For the Year Ended June 30, 2019

Page

INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS i-ix

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements

Statement of Net Position (Modified Cash Basis) 1
Statement of Activities (Modified Cash Basis) 2

Fund Financial Statements

Balance Sheet – Governmental Funds (Modified Cash Basis) 3
Reconciliation of Balance Sheet of Governmental funds
to the Statement of Net Position 4
Statement of Revenues, Expenditures, and Changes
in Fund Balances – Governmental Funds (Modified Cash Basis) 5
Reconciliation of Statement of Revenues, Expenditures and changes in Fund Balances
of Governmental funds to Statement of Activities 6
Balance Sheet – Proprietary Funds (Modified Cash Basis) 7
Statement of Revenues, Expenses, and Changes
in Fund Net Position – Proprietary Funds (Modified Cash Basis) 8
Statement of Cash Flows - Proprietary Funds (Modified Cash Basis) 9

Notes to the Basic Financial Statements 10-23

SUPPLEMENTARY INFORMATION

Combining Balance Sheet - Nonmajor Governmental Funds (Modified Cash Basis) 24
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Nonmajor Governmental Funds (Modified Cash Basis) 25
Combining Balance Sheet – Water Funds (Modified Cash Basis) 26
Combining Statement of Revenues, Expenses and Changes
in Funds Net Position – Water Funds (Modified Cash Basis) 27
Combining Statement of Cash Flows – Water Funds (Modified Cash Basis) 28
Combining Balance Sheet – Sewer Funds (Modified Cash Basis) 29
Combining Statement of Revenues, Expenses and Changes
in Funds Net Position – Sewer Funds (Modified Cash Basis) 30
Combining Statement of Cash Flows – Sewer Funds (Modified Cash Basis) 31

Budgetary Comparison Schedules of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual (Cash Basis):

General Fund 32
Parks SDC Fund 33
Street Fund 34
Street SDC Fund 35
Storm Water SDC Fund 36

CITY OF LOWELL

ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS (CONTINUED)

For the Year Ended June 30, 2019

Page

Budgetary Comparison Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Cash Basis)(Continued):	
SDC Fund	37
Debt Reserve Fund	38
Blackberry Jam Festival Fund	39
Equipment Fund	40
Water Operating Fund	41
Water Reserve Fund.....	42
Water SDC Fund.....	43
Sewer Operating Fund.....	44
Sewer Reserve Fund	45
Sewer SDC Fund	46

REPORT OF THE INDEPENDENT AUDITORS REQUIRED BY THE STATE OF OREGON MINIMUM STANDARDS FOR AUDITS OF OREGON MUNICIPAL CORPORATIONS.....	47-48
--	-------

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	49-50
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INDEPENDENT AUDITOR'S REPORT

Emerald CPA Group, LLP

450 Country Club Road, Suite 155
Eugene OR 97401

INDEPENDENT AUDITOR'S REPORT

Mayor and Members of the City Council
City of Lowell
Lane County, Oregon

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lowell, Oregon, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each minor fund and the aggregate remaining fund Information of the City of Lowell, as of June 30, 2019, and the respective changes in financial position and where applicable, cash flows thereof, for the year then ended in accordance with the modified cash basis of accounting described in note 1.

Other Matters

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Management's Discussion and Analysis on pages i-ix is presented for purposes of additional analysis and is not a required part of the basic financial statements. We have applied certain limited procedures to this supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The combining statements of remaining aggregate fund information and the budgetary schedules presented as supplementary information on pages 23-44 are for the purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contract, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 15, 2020, on our consideration of the City's internal control over financial reporting and on tests of its compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

Emerald CPA Group LLP

Eugene, Oregon
January 15, 2020

MANAGEMENT'S DISCUSSION & ANALYSIS

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2019

Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes. This MD&A is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. Please read it in conjunction with the City's financial statements, which follow this discussion and analysis.

This discussion and analysis present the highlights of financial activities and the financial position of the City of Lowell. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, debt administration, capital assets, budget changes and variances from the budget, specific issues related to funds and the economic factors affecting the City.

FINANCIAL HIGHLIGHTS

- The City's total Assets as of June 30, 2019 are \$9,607,885, an increase of \$785,751 from the previous year primarily a result of capital acquisitions.
- The City's total Liabilities are \$2,120,813, an increase of \$476,611 from the previous year, primarily as a result of an increase in long-term debt.
- The City's total debt outstanding increased \$466,691 or 29% during the current fiscal year. This increase is the result of debt acquired within the General Fund for the purchase of a new City Hall/Library facility.
- The City's Net Position decreased \$46,035 in governmental activities and increased \$368,070 in business type activities for a combined increase of \$322,035 over the previous year.
- For its governmental activities, the City received \$147,569 in tax revenue, up \$7,262, or 5% over the prior year.
- For its business type activities, the City recognized \$773,835 in program revenue including \$754,992 in charges for services.
- The City's governmental funds reported a combined fund balance of \$533,365, a decrease of \$307,170 from the previous fiscal year. Of the total fund balance reported, \$235,862 is considered nonspendable, restricted, committed or assigned. The remaining \$297,503 is available for spending at the government's discretion.
- The City previously collected all Systems Development Charges (SDC's) within one governmental fund. To prevent co-mingling of funds, the City created a separate fund for each type of SDC: Parks, Transportation and Stormwater continue to be reported as governmental activities, while Water and Sewer SDC's are now reported with their respective enterprise fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following discussion and analysis is intended to serve as an introduction to the City's basic financial statements and other required supplementary information. The City's basic financial statements are comprised of four components:

- Government-wide financial statements
- Fund Financial statements
- Notes to the basic financial statements
- Supplementary information

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2019

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net assets changed during the most recent fiscal year. Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes, fees, and inter-governmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The governmental activities of the City include the following:

- General Government
- Public Works, Streets
- Infrastructure Systems Development
- Blackberry Jam Festival
- Debt Reserve

The Business-type activities of the City include the following:

- Water Utility
- Sewer Utility

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to demonstrate and ensure compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: Governmental funds and Proprietary funds.

Major funds are defined as the General Fund and any other fund where the assets, liabilities, revenues, or expenditures/expenses exceed 10% of total government fund amounts or 10% of total enterprise fund amounts and 5% of total government and enterprise fund amounts combined. Generally accepted accounting principles require that detailed information about major funds be separately disclosed.

Governmental funds

Governmental funds are used to account for activities where the emphasis is placed on available financial resources, rather than upon net income determination. Therefore, unlike the government-wide financial statements, governmental fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial decisions. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2019

reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations can be found in the basic financial statements.

The City maintains eight individual governmental funds: two major funds: The General Fund and the Street Fund, and six non-major funds: The Blackberry Jam Fund, Parks Systems Development Charges Fund, Transportation SDC Fund, Storm-water SDC Fund, Equipment Fund, and the Debt Service Fund. Information for major funds is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances, all non-major funds are aggregated in one column.

The City adopts an annual appropriated budget for all governmental funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided in the Supplementary Information section.

Proprietary funds

Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The City maintains one type of proprietary fund known as an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water utility and sewer utility operations and for reserves for water and sewer utility capital improvements. The water and sewer funds, both of which are considered major funds of the City, are combined with their associated reserve and SDC funds in the basic financial statements.

The City also adopts an annual appropriated budget for all proprietary funds. The proprietary fund financial statements can be found in the Basic Financial Statements. To demonstrate compliance with the budget, budgetary comparison statements have been provided in the Supplementary Information section.

Notes to the basic financial statements

The notes to the basic financial statements contain additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the basic financial statements and should be read in conjunction with them.

Other supplementary information

The combining statements and schedules referred to earlier follow the notes in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

One important question asked about the City's finances is, "Is the City better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include all assets and liabilities, with the addition of reporting depreciation on capital assets. This is similar to the basis of accounting used by most private-sector companies.

The change in net position over time is one indicator of whether the City's financial health is improving or deteriorating. However, there are other non-financial factors that influence the City's fiscal health, such as changes in the economy and changes in the City's tax base, etc. This report includes a comparison to the prior year to assist the reader in determining the status of the City's fiscal standing over time. At the close of the most recent fiscal year, the City's assets exceeded liabilities (net position) by \$7,487,072.

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2019

CITY OF LOWELL – NET POSITION

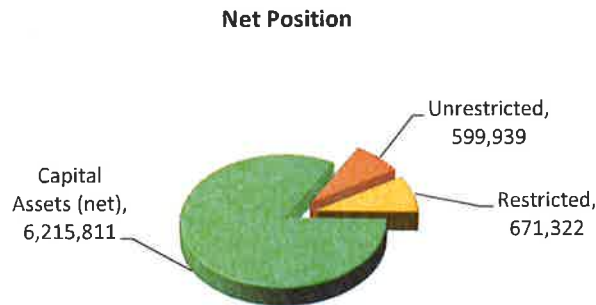
The table below reflects a summary of net position compared to the prior fiscal year, the following notes summarize the major changes to net position.

	Government		Business		Total		Change
	June 2019	June 2018	June 2019	June 2018	June 2019	June 2018	
Current and other assets	\$ 544,322	\$ 843,012	\$ 771,896	\$ 315,710	\$ 1,316,218	\$ 1,158,722	\$ 157,496
Capital assets	3,861,814	3,083,574	4,429,853	4,579,838	8,291,667	7,663,412	628,255
Total assets	\$ 4,406,136	\$ 3,926,586	\$ 5,201,749	\$ 4,895,548	\$ 9,607,885	\$ 8,822,134	\$ 785,751
Current liabilities	\$ 10,957	\$ 2,477	\$ 34,000	\$ 32,560	\$ 44,957	\$ 35,037	\$ 9,920
Non-current liabilities	530,000	-	1,545,856	1,609,165	2,075,856	1,609,165	466,691
Total liabilities	\$ 540,957	\$ 2,477	\$ 1,579,856	\$ 1,641,725	\$ 2,120,813	\$ 1,644,202	\$ 476,611
Net position:							
Net investment in							
capital assets	\$ 3,331,814	\$ 3,083,574	\$ 2,883,997	\$ 2,970,673	\$ 6,215,811	\$ 6,054,247	\$ 161,564
Restricted	206,457	552,152	393,482	-	599,939	552,152	47,787
Unrestricted	326,908	275,488	344,414	283,150	671,322	558,638	112,684
Total net position	\$ 3,865,179	\$ 3,911,214	\$ 3,621,893	\$ 3,253,823	\$ 7,487,072	\$ 7,165,037	\$ 322,035

Changes in net position

The entire balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors within the fund they are located. The City's current and other assets equal \$1,316,218, an increase of \$157,496 from the previous year. The City's total non-current liabilities equal \$2,075,856, an increase of \$466,691 over the previous fiscal year.

83% of the City's net position is invested in capital assets (e.g. land, buildings, equipment, and infrastructure, less accumulated depreciation), and reported net of any related debt. The City uses these capital assets to provide services to its citizens, thus, they do not represent resources available for future spending. 8% of the City's net position is restricted and represents cash and investments that are legally restricted for capital expansion or debt service. Finally, the remaining 9% is unrestricted, meaning it is available for meeting the City's ongoing obligations. The following chart displays the three components of net position as of June 30th.



CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2019

CITY OF LOWELL – STATEMENT OF ACTIVITIES

As with the Statement of Net Position, the Statement of Activities reports activities on a consolidated basis. A summary of significant activities follows the table below.

	Government		Business		Total		Change
	June 2019	June 2018	June 2019	June 2018	June 2019	June 2018	
Revenues:							
Program revenues:							
Charges for service	234,628	79,364	754,992	690,422	989,620	769,786	219,834
Capital grants & contributions	\$ 70,925	\$ -	\$ -	\$ -	\$ 70,925	\$ -	\$ 70,925
Operating grants	128,432	27,649	-	-	128,432	27,649	100,783
Total program revenues	\$ 433,985	\$ 107,013	\$ 754,992	\$ 690,422	\$ 1,188,977	\$ 797,435	\$ 391,542
General revenues:							
Property taxes	\$ 147,569	\$ 140,307	\$ -	\$ -	\$ 147,569	\$ 140,307	\$ 7,262
Franchise & public service taxes	52,206	130,777	-	-	52,206	130,777	(78,571)
Investment earnings	9,833	6,921	5,334	3,265	15,167	10,186	4,981
Other	240,483	61,215	13,539	272	254,022	61,487	192,535
Gain (loss) on sale of asset	-	16,419	(29)	-	(29)	16,419	(16,448)
Total general revenues	450,091	355,639	18,844	3,537	468,935	359,176	109,759
Total revenues:	\$ 884,076	\$ 462,652	\$ 773,836	\$ 693,959	\$ 1,657,912	\$ 1,156,611	\$ 501,301
Expenses:							
General government	\$ 108,152	\$ 118,225	\$ -	\$ -	\$ 108,152	\$ 118,225	\$ (10,073)
Community Development	168,433	42,730	-	-	168,433	42,730	125,703
Culture & recreation	109,413	67,812	-	-	109,413	67,812	41,601
Tourism	7,566	9,695	-	-	7,566	9,695	(2,129)
Public safety	27,300	30,200	-	-	27,300	30,200	(2,900)
Municipal court	11,186	10,294	-	-	11,186	10,294	892
Code Enforcement	11,863	-	-	-	11,863	-	11,863
Highways & streets	134,185	101,427	-	-	134,185	101,427	32,758
Water	-	-	367,124	358,810	367,124	358,810	8,314
Sewer	-	-	390,655	377,194	390,655	377,194	13,461
Total expenses:	578,098	380,383	757,779	736,004	1,335,877	1,116,387	219,490
Increase in net position before transfers	305,978	82,269	16,057	(42,045)	322,035	40,224	281,811
Transfer to or (from) other funds	(352,013)	(19,460)	352,013	19,460	-	-	-
Change in net position	(46,035)	62,809	368,070	(22,585)	322,035	40,224	281,811
Beginning net position	3,911,214	3,848,405	3,253,823	3,276,408	7,165,037	7,124,813	40,224
Ending net position	\$ 3,865,179	\$ 3,911,214	\$ 3,621,893	\$ 3,253,823	\$ 7,487,072	\$ 7,165,037	\$ 322,035

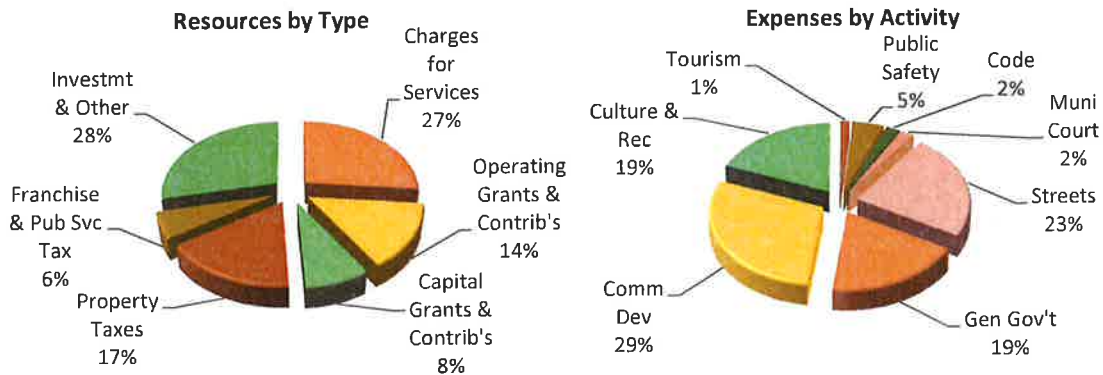
CITY OF LOWELL
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ending June 30, 2019

Governmental Activities

The net position for governmental activities decreased \$46,035 from the prior year. This decrease is mainly the result of the closure of the System Development Charges (SDC) fund and subsequent transfer of the water and sewer balances from governmental activities to business-type activities.

Financial highlights from governmental activities for the year include:

- Governmental revenues were reorganized in the Statement of Activities to better reflect program and general revenues collected.
- Property taxes comprise approximately 18% of governmental resources. For operating purposes, property tax revenues increase \$7,262 over last year, as allowed by statute.
- Charges for services represent 27% of governmental resources which include: Building & electrical permits, land use and other permits and licenses, festival revenue and court fines.
- The major differences to governmental revenue include an increase to building and land use activity of \$137,866 and \$226,263 in litigation proceeds due to faulty construction at the existing City Hall facility.
- Total governmental activity expense increased \$197,715 mainly due to building permit activity.

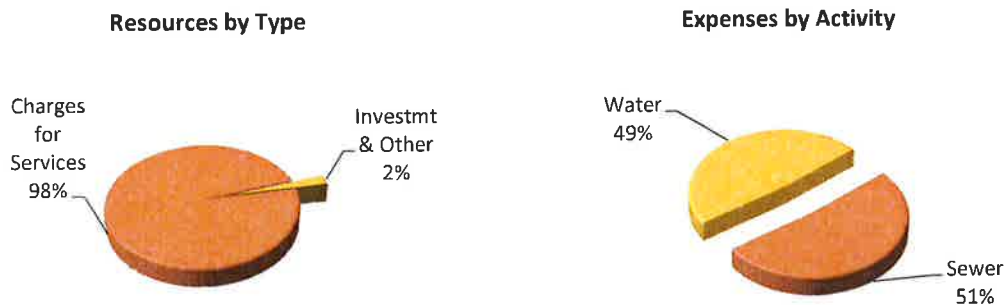


Business Activities

Business-type activities resulted in a \$368,070 increase to net position from the prior year mainly the result of the creation of water and sewer SDC funds and the subsequent transfer of resources from governmental activities.

Key activities during the fiscal year include:

- Charges for services in the water and sewer funds generated the majority of the \$773,836 in revenues for all business-type activities.
- Expenses increased \$21,775 mainly due to an increase in utility costs and maintenance and repairs.



CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2019

FUND FINANCIAL ANALYSIS

As previously discussed, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A summary of the City's fund balances and fund types follows the table below.

	Government		Business		Total		Change
	June 2019	June 2018	June 2019	June 2018	June 2019	June 2018	
General Fund	\$ 297,503	\$ 225,395	\$ -	\$ -	\$ 297,503	\$ 225,395	\$ 72,108
Street Fund	90,839	126,292	-	-	90,839	126,292	(35,453)
SDC Fund(s)	115,618	397,391	-	-	115,618	397,391	(281,773)
Equipment Fund	174	43,614	-	-	174	43,614	(43,440)
BBJ Festival Fund	16,392	19,374	-	-	16,392	19,374	(2,982)
Debt Service Fund	12,839	28,469	-	-	12,839	28,469	(15,630)
Water Operating Fund	-	-	1,518,214	1,548,912	1,518,214	1,548,912	(30,698)
Water Reserve Fund	-	-	19,692	15,752	19,692	15,752	3,940
Water SDC Fund	-	-	265,465	-	265,465	-	265,465
Sewer Operating fund	-	-	1,682,259	1,682,489	1,682,259	1,682,489	(230)
Sewer Reserve Fund	-	-	8,246	6,670	8,246	6,670	1,576
Sewer SDC Fund	-	-	128,017	-	128,017	-	128,017
Total:	<u>\$ 533,365</u>	<u>\$ 840,535</u>	<u>\$ 3,621,893</u>	<u>\$ 3,253,823</u>	<u>\$ 4,155,258</u>	<u>\$ 4,094,358</u>	<u>\$ 60,900</u>

Governmental funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$533,365, of which \$297,503 is unassigned fund balance. Of the remaining amount \$206,457 is restricted for streets and systems development and \$29,405 is assigned for equipment, debt service and the Blackberry Jam.

Business-type (Proprietary) funds

The Water and Sewer funds ended the year with a \$368,070 increase in net position, for a combined net position of \$3,621,893.

The Water fund ended the fiscal year with a net position of \$1,803,371, with \$140,328 of that amount unrestricted and the remaining balance restricted for debt service, capital projects (SDC's) or invested (net) in capital assets.

The Sewer fund ended the fiscal year with a net position of \$1,818,522, with \$176,148 of that amount unrestricted and the remaining balance restricted for debt service, capital projects (SDC's) or invested (net) in capital assets.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budgetary statement for the General Fund shows the original budget, final budget, actual revenues, expenditures, debt service and transfers for the fiscal year ending June 30, 2019. Three supplemental budgets were approved by Council during the fiscal year. The adjustments include aggregate increases of: \$201,607 to community development to offset an unanticipated increase to building and permit activity, \$381,263 to administration capital outlay for the purchase of a Library/ City Hall facility, and \$375,000 to parks for the purchase of land. Resources for the capital improvements include a loan of \$530,000 and litigation proceeds of \$226,263.

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2019

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2019 was \$8,291,667 (net of accumulated depreciation). This investment in capital assets includes land, right-of-way, buildings and improvements, improvements other than buildings (such as parks and park improvements), equipment, and infrastructure (streets, water, storm water, and wastewater). Major purchases this year include a new City Hall/Library, parks land and accounting software, as well as a pickup, tractor and trailer for public works.

	Government		Business		Total		Change
	June 2019	June 2018	June 2019	June 2018	June 2019	June 2018	
Land	\$ 2,595,846	\$ 1,969,035	\$ 92,179	\$ 92,179	\$ 2,688,025	\$ 2,061,214	\$ 626,811
Construction in progress	-	9,005	-	13,508	-	22,513	(22,513)
Buildings	429,325	252,538	116,160	44,347	545,485	296,885	248,600
Infrastructure	1,280,975	1,295,704	8,947,825	9,041,101	10,228,800	10,336,805	(108,005)
Furnishings and equipment	23,187	61,487	138,903	119,545	162,090	181,032	(18,942)
Vehicles and rolling stock	53,717	-	68,130	-	121,847	-	121,847
Total:	4,383,050	3,587,769	9,363,197	9,310,680	13,746,247	12,898,449	847,798
Accum depreciation:	(521,236)	(504,195)	(4,933,344)	(4,730,841)	(5,454,580)	(5,235,036)	(219,544)
Net capital assets:	\$ 3,861,814	\$ 3,083,574	\$ 4,429,853	\$ 4,579,839	\$ 8,291,667	\$ 7,663,413	\$ 628,254

Debt Administration

Governmental debt outstanding of \$530,000 reflects a note payable through Government Capital Corporation for the purchase of a City Hall/Library facility. Business debt outstanding of \$1,545,858 includes notes payable through Business Oregon and United States Department of Agriculture – Rural Utilities Services (USDA RUS) for water and sewer system improvements. None of this debt is paid with general obligation bonds.

During the fiscal year, all scheduled debt service payments were met. Governmental debt service obligations are met using unrestricted general revenues. Business debt service requirements are met using revenue generated by water and sewer utilities, SDC's, reimbursement district assessments and/or applicable existing debt reserve. The overall increase to outstanding debt of \$466,691 reflects a new loan of \$530,000 in the General Fund with a decrease in business debt of \$63,309 from the previous year which reflects principal payment on long-term debt. Of the total debt, \$82,261 is due within one year, and \$1,993,595 is due within more than one year.

	Government		Business		Total		Change
	June 2019	June 2018	June 2019	June 2018	June 2019	June 2018	
Long term obligations:							
Notes payable:							
Gov't Capital Note	\$ 530,000	\$ -	\$ -	\$ -	\$ 530,000	\$ -	\$ 530,000
Business Oregon (S0006)	-	-	32,312	47,414	32,312	47,414	(15,102)
Business Oregon (J05001)	-	-	122,135	130,246	122,135	130,246	(8,111)
Business Oregon (G02002)	-	-	206,097	224,268	206,097	224,268	(18,171)
USDA RUS (91-03)	-	-	846,781	862,444	846,781	862,444	(15,663)
USDA RUS (92-05)	-	-	338,531	344,793	338,531	344,793	(6,262)
Total obligations:	\$ 530,000	\$ -	\$ 1,545,856	\$ 1,609,165	\$ 2,075,856	\$ 1,609,165	\$ 466,691

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2019

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City of Lowell is in a stable financial position and continues to experience a slow growth rate and expansion of its infrastructure. The fiscal year 2019-2020 budget was approved by the City Council on June 18, 2019, in the total amount of \$4,152,662, including \$40,948 in ending fund balances, \$40,237 in inter-fund transfers, \$155,479 in debt service and \$2,382,281 in capital outlay. The budget reflects the City is dedicated to investing in its infrastructure while ensuring that it is able to maintain high quality services to the City.

Property taxes are the primary resource for the General Fund. The City's permanent tax rate is \$2.1613 per \$1,000 of assessed valuation. Taxes from the permanent rate are recorded in the General Fund as discretionary revenues to support General Fund programs such as Police, Municipal Court, Library, Parks and Recreation and Community Development. Property taxes are budgeted at \$142,768 for the 2019-2020 fiscal year.

Franchise fees and privilege taxes are the second largest revenue source for the General Fund, budgeted at \$57,392, and have proven to be largely stable. These fees are charged to various utility companies for use of public right-of-way based upon a percentage of net sales within city limits.

Intergovernmental revenues, budgeted at \$37,485, originate from state and county shared revenues. The state shared revenues include liquor and cigarette excise taxes, state shared revenues and others. The revenues are allocated by various formulas, but utilize a per capita rate. The Street Fund also receives shared revenues from State Highway Street Tax which is budgeted at \$79,288.

Utility rates are reviewed regularly and adjusted by the City Council to ensure charges are sufficient to finance all related operating, capital outlay, debt service expenses, and operating reserves, as such:

- Water rates will increase 3% effective July 1, 2019
- Sewer rates will increase 3% effective July 1, 2019

The personal services budget includes a 5% step increase for employees that receive a satisfactory performance evaluation. Medical benefits are anticipated to increase 6%, and Public Employees Retirement System (PERS) rates are increasing from 11.5% to 17.24%.

Uncertainties about future economic changes and financial impacts are common to all cities. While the local economy may be characterized as stable, significant economic growth is not anticipated for the ensuing fiscal year. The 2018 population estimate is 1,075, an increase of just 0.05%, as provided by the Population Research Center at Portland State University. Revenues are expected to grow slowly at or near the rate of inflation.

REQUESTS FOR INFORMATION

The financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, please contact:

Jared Cobb, City Administrator
City of Lowell
P. O. Box 490
Lowell, OR 97452

BASIC FINANCIAL STATEMENTS

CITY OF LOWELL
Statement of Net Position
Modified Cash Basis
June 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and equivalents	\$ 544,322	\$ 771,896	\$ 1,316,218
Capital Assets			
Land	2,595,846	92,179	2,688,025
Buildings and improvements	429,325	116,160	545,485
Vehicles and rolling stock	53,717	68,130	121,847
Equipment and Furniture	23,187	138,903	162,090
Infrastructure	1,280,975	8,947,825	10,228,800
Less: Accumulated depreciation	(521,236)	(4,933,344)	(5,454,580)
Net Capital assets	<u>3,861,814</u>	<u>4,429,853</u>	<u>8,291,667</u>
Total Assets	<u>\$ 4,406,136</u>	<u>\$ 5,201,749</u>	<u>\$ 9,607,885</u>
LIABILITIES			
Undistributed court funds	\$ 200	\$ -	\$ 200
Due to other governmental agencies	10,510	-	10,510
Bail held	247	-	247
Utility deposits	-	34,000	34,000
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	17,095	65,167	82,262
Due in more than one year			
Bonds, capital leases and contracts	512,905	1,480,689	1,993,594
Total liabilities	<u>540,957</u>	<u>1,579,856</u>	<u>2,120,813</u>
NET POSITION			
Net investment in capital assets	3,331,814	2,883,997	6,215,811
Restricted for:			
Streets	90,839	-	90,839
Capital projects (SDC funds)	115,618	393,482	509,100
Unrestricted	326,908	344,414	671,322
Total net position	<u>\$ 3,865,179</u>	<u>\$ 3,621,893</u>	<u>\$ 7,487,072</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Activities
Modified Cash Basis
For the Year Ended June 30, 2019

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities							
General Government	\$ 108,152	\$ 5,912	\$ 38,690	\$ -	\$ (63,550)	\$ -	\$ (63,550)
Community Development	168,433	175,627	-	-	7,194	-	7,194
Public Safety	27,300	-	-	-	(27,300)	-	(27,300)
Tourism	7,566	-	9,639	-	2,073	-	2,073
Highways and Streets	134,185	24,756	78,103	-	(31,326)	-	(31,326)
Culture and Recreation	109,413	25,587	2,000	70,925	(10,901)	-	(10,901)
Code enforcement	11,863	806	-	-	(11,057)	-	(11,057)
Municipal Court	11,186	1,940	-	-	(9,246)	-	(9,246)
Total governmental activities	<u>578,098</u>	<u>234,628</u>	<u>128,432</u>	<u>70,925</u>	<u>(144,113)</u>	<u>-</u>	<u>(144,113)</u>
Business-type activities:							
Water FD	367,124	391,598	-	-	-	24,474	24,474
Sewer FD	390,655	363,394	-	-	-	(27,261)	(27,261)
Total business-type activities	<u>757,779</u>	<u>754,992</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,787)</u>	<u>(2,787)</u>
Total primary government	<u>\$ 1,335,877</u>	<u>\$ 989,620</u>	<u>\$ 128,432</u>	<u>\$ 70,925</u>	<u>(144,113)</u>	<u>(2,787)</u>	<u>(146,900)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					147,569	-	147,569
Franchise fees					52,206	-	52,206
Unrestricted investment earnings					9,833	5,334	15,167
Miscellaneous					14,220	13,539	27,759
Litigation proceeds					226,263	-	226,263
Gain (loss) on sale of asset					-	(29)	(29)
Transfers					(352,013)	352,013	-
Total general revenues and transfers					<u>98,078</u>	<u>370,857</u>	<u>468,935</u>
Change in net position					(46,035)	368,070	322,035
Net position - beginning					<u>3,911,214</u>	<u>3,253,823</u>	<u>7,165,037</u>
Net position - ending					<u>\$ 3,865,179</u>	<u>\$ 3,621,893</u>	<u>\$ 7,487,072</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Balance Sheet
Modified Cash Basis
Governmental Funds
June 30, 2019

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 308,460	\$ 90,839	\$ 145,023	\$ 544,322
Total assets	\$ 308,460	\$ 90,839	\$ 145,023	\$ 544,322
 LIABILITIES, AND FUND BALANCES				
Liabilities:				
Undistributed court funds	200	\$ -	\$ -	\$ 200
Payable to other governments	10,510	-	-	10,510
Bail held	247	-	-	247
Total liabilities	10,957	-	-	10,957
Fund Equity:				
Restricted for				
Streets	-	90,839	-	90,839
Streets SDC	-	-	36,617	36,617
Stormwater SDC	-	-	33,379	33,379
Parks SDC	-	-	45,622	45,622
Assigned for:				
Debt service	-	-	12,839	12,839
Blackberry Jam Festival	-	-	16,392	16,392
Capital projects	-	-	174	174
Unassigned	297,503	-	-	297,503
Total fund balances	297,503	90,839	145,023	533,365
Total liabilities and fund balances	\$ 308,460	\$ 90,839	\$ 145,023	\$ 544,322

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net
Modified Cash Basis
June 30, 2019

Total fund balance, governmental funds	\$ 533,365
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	3,861,814
Some liabilities, (such as Notes Payable and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	<u>(530,000)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 3,865,179</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Modified Cash Basis
For the Year Ended June 30, 2019

	<u>General Fund</u>	<u>Street Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property Taxes	\$ 147,569	\$ -	\$ -	\$ 147,569
Fees and fines	1,940	-	-	1,940
Licenses and permits	176,433	-	-	176,433
Intergovernmental	50,329	78,103	-	128,432
Charges for services	6,251	-	30,282	36,533
Franchise fees	52,206	-	-	52,206
Reimbursement SDC fees	376	2,354	-	2,730
Investment earnings	9,438	153	242	9,833
Miscellaneous	1,170	133	328	1,631
Blackberry Jam Festival receipts	-	-	16,992	16,992
Total revenues	<u>445,712</u>	<u>80,743</u>	<u>47,844</u>	<u>574,299</u>
EXPENDITURES				
Current:				
General government	99,216	-	-	99,216
Parks	73,629	-	-	73,629
Public Safety	27,300	-	-	27,300
Community Development	168,433	-	-	168,433
Library	3,908	-	20,309	24,217
Tourism	7,566	-	-	7,566
Code Enforcement	11,863	-	-	11,863
Municipal Court	11,186	-	-	11,186
Highways and Streets	-	102,188	-	102,188
Capital Outlay	746,546	13,575	-	760,121
Total Expenditures	<u>1,149,647</u>	<u>115,763</u>	<u>20,309</u>	<u>1,285,719</u>
Excess (deficiency) of revenues over expenditures	<u>(703,935)</u>	<u>(35,020)</u>	<u>27,535</u>	<u>(711,420)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from loan	530,000	-	-	530,000
Transfers in	21,780	3,567	95,218	120,565
Transfers out	<u>(2,000)</u>	<u>(4,000)</u>	<u>(466,578)</u>	<u>(472,578)</u>
Total other financing sources and uses	<u>549,780</u>	<u>(433)</u>	<u>(371,360)</u>	<u>177,987</u>
SPECIAL ITEM				
Other source - litigation proceeds	<u>226,263</u>	<u>-</u>	<u>-</u>	<u>226,263</u>
Net change in fund balances	72,108	(35,453)	(343,825)	(307,170)
Fund balances - beginning	<u>225,395</u>	<u>126,292</u>	<u>488,848</u>	<u>840,535</u>
Fund balances - ending	<u>\$ 297,503</u>	<u>\$ 90,839</u>	<u>\$ 145,023</u>	<u>\$ 533,365</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
Modified Cash Basis
For the Year Ended June 30, 2019**

Net change in fund balances - total governmental funds: \$ (307,170)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$760,121 exceeded depreciation \$52,498 in the current period. 707,623

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure, In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments. (530,000)

In-kind donation of land recorded in the government wide financial statements 70,925

Rounding 1

Change in net position of governmental activities \$ (46,035)

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Net Position
Proprietary Funds
Modified Cash Basis
June 30, 2019

	Enterprise Funds		
	Water Operating Fund	Sewer Operating Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 459,485	\$ 312,411	\$ 771,896
Total current assets	<u>459,485</u>	<u>312,411</u>	<u>771,896</u>
Non-current assets:			
Capital Assets:			
Land	81,179	11,000	92,179
Buildings and facilities	34,291	81,869	116,160
Vehicles and rolling stock	34,067	34,064	68,131
Equipment and Furniture	105,274	33,629	138,903
Infrastructure	4,238,861	4,708,963	8,947,824
Construction in Progress	-	-	-
Less Accumulated depreciation	<u>(2,175,625)</u>	<u>(2,757,719)</u>	<u>(4,933,344)</u>
Total non-current assets	<u>2,318,047</u>	<u>2,111,806</u>	<u>4,429,853</u>
Total assets	<u>\$ 2,777,532</u>	<u>\$ 2,424,217</u>	<u>\$ 5,201,749</u>
LIABILITIES			
Current Liabilities:			
Utility Deposits	\$ 34,000	\$ -	\$ 34,000
Bonds, notes and loans payable	<u>36,154</u>	<u>29,013</u>	<u>65,167</u>
Total current liabilities	<u>70,154</u>	<u>29,013</u>	<u>99,167</u>
Non-current liabilities:			
Bonds, notes and loans payable	<u>904,007</u>	<u>576,682</u>	<u>1,480,689</u>
Total non-current liabilities	<u>904,007</u>	<u>576,682</u>	<u>1,480,689</u>
Total liabilities	<u>974,161</u>	<u>605,695</u>	<u>1,579,856</u>
NET POSITION			
Net investment in capital assets	1,377,886	1,506,111	2,883,997
Restricted for debt service	19,692	8,246	27,938
Restricted for capital projects (SDC)	265,465	128,017	393,482
Unrestricted	<u>140,328</u>	<u>176,148</u>	<u>316,476</u>
Total net position	<u>\$ 1,803,371</u>	<u>\$ 1,818,522</u>	<u>\$ 3,621,893</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Revenues, Expenses and Changes in Fund Net Position
Modified Cash Basis
Proprietary Funds
For the Year Ended June 30, 2019

	Enterprise Funds		
	Water Operating Fund	Sewer Operating Fund	Total
REVENUES			
Charges for services	\$ 391,498	\$ 363,287	\$ 754,785
Miscellaneous	134	108	242
Total operating revenues	<u>391,632</u>	<u>363,395</u>	<u>755,027</u>
OPERATING EXPENSES			
Personal services	133,453	133,446	266,899
Contractual services	13,734	20,433	34,167
Utilities	23,982	40,351	64,333
Repairs and maintenance	22,331	15,570	37,901
Other supplies and expenses	43,416	39,942	83,358
Insurance claims and expenses	5,643	5,643	11,286
Depreciation	95,304	111,851	207,155
Total Operating Expenses	<u>337,863</u>	<u>367,236</u>	<u>705,099</u>
Operating income (loss)	<u>53,769</u>	<u>(3,841)</u>	<u>49,928</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	520	4,814	5,334
Miscellaneous revenue	5,402	8,101	13,503
Interest expense	(29,260)	(23,419)	(52,679)
Total non-operating revenue (expenses)	<u>(23,338)</u>	<u>(10,504)</u>	<u>(33,842)</u>
Income (loss) before contributions and transfers	30,431	(14,345)	16,086
Transfers in	214,243	147,283	361,526
Transfers out	(5,938)	(3,575)	(9,513)
Gain (loss) on sale of land	(29)	-	(29)
Change in net position	<u>238,707</u>	<u>129,363</u>	<u>368,070</u>
Total net position - beginning	<u>1,564,664</u>	<u>1,689,159</u>	<u>3,253,823</u>
Total net position - ending	<u>\$ 1,803,371</u>	<u>\$ 1,818,522</u>	<u>\$ 3,621,893</u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Cash Flows - Proprietary Funds
Modified Cash Basis
For the Year Ended June 30, 2019

	Enterprise Funds		
	Water Operating Fund	Sewer Operating Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 392,938	\$ 363,395	\$ 756,333
Miscellaneous operating revenue	134	-	134
Payments to suppliers	(109,106)	(121,939)	(231,045)
Payments to employees	(133,453)	(133,446)	(266,899)
Net cash provided (used) by operating activities	<u>150,513</u>	<u>108,010</u>	<u>258,523</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Other receipts	5,413	8,102	13,515
Non capital financing activities - transfers	<u>208,305</u>	<u>143,708</u>	<u>352,013</u>
Net cash provided (used) by noncapital financing activities	<u>213,718</u>	<u>151,810</u>	<u>365,528</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital grants received	-	-	-
Payments on Loans	(34,820)	(28,489)	(63,309)
Purchases of capital assets	(28,607)	(28,604)	(57,211)
Interest paid on capital debts	<u>(29,260)</u>	<u>(23,419)</u>	<u>(52,679)</u>
Net cash provided (used) by capital related financing activities	<u>(92,687)</u>	<u>(80,512)</u>	<u>(173,199)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	<u>520</u>	<u>4,814</u>	<u>5,334</u>
Net cash provided (used) by investing activities	<u>520</u>	<u>4,814</u>	<u>5,334</u>
Net increase (decrease) in cash and cash equivalents	<u>272,064</u>	<u>184,122</u>	<u>456,186</u>
Cash Balances - beginning of the year	<u>187,421</u>	<u>128,289</u>	<u>315,710</u>
Cash Balances - end of the year	<u><u>\$ 459,485</u></u>	<u><u>\$ 312,411</u></u>	<u><u>\$ 771,896</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (Loss)	\$ 53,769	\$ (3,841)	\$ 49,928
Adjustments to reconcile operating income:			
Depreciation expense	95,304	111,851	207,155
Change in assets and liabilities:			
Increase (decrease) in deposits	<u>1,440</u>	<u>-</u>	<u>1,440</u>
Net cash provided (used) by operating activities	<u><u>\$ 150,513</u></u>	<u><u>\$ 108,010</u></u>	<u><u>\$ 258,523</u></u>

The accompanying notes are an integral part of these financial statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Lowell, Oregon, operates under a Council-Manager form of government. The governing body consists of five elected council members, of which one is selected as Mayor by a majority of the Council.

The City of Lowell, Oregon, is a primary government. A primary government is financially accountable for the organizations (component units) that make up its legal entity. The City has considered all organizations for which the City is financially accountable. Financial accountability may be evidenced by the ability to appoint the voting majority of the governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific burdens on, the primary government; or a fiscal dependency or intergovernmental relationship so close that exclusion from the primary government would render the financial statements incomplete or misleading. The City has determined that there are no component units required to be included in these financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the entire City. For the most part, the effect of inter-fund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. General and other governmental other funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues and expenditures when they result from cash transactions with a provision for capital assets and depreciation and recognition of long-term debts. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis of accounting is specifically allowed under Oregon rules, and the City considers the use of this basis to be an appropriate reflection of the City's financial status and results of operations.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following major governmental funds:

• *General Fund*

Accounts for all financial sources except for those required to be accounted for in another fund. The principal revenue sources are property taxes, franchise fees and state shared revenues.

• *Street Fund*

Accounts for all receipts for state gasoline taxes and related interest. The monies are expended primarily for the repair and maintenance of City roads, curbs, gutters and sidewalks.

Additionally, the City reports non-major funds within the governmental fund type:

• *Special Revenue Funds*

Primarily operating funds that account for specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities.

• *Capital Projects Funds*

Account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary funds).

• *Debt Service Fund*

Accounts for resources set aside for payments on current and future debt incurred.

Proprietary funds are used to account for the acquisition, operation, and maintenance of water and sewer systems and facilities. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personal and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City reports the following major proprietary funds:

Water Fund:

- *Water Operating Fund (Budgetary basis financial statements only)*
- *Water Reserve Fund (Budgetary basis financial statements only)*
- *Water SDC Fund (Budgetary basis financial statements only)*

Sewer Fund:

- *Sewer Operating Fund (Budgetary basis financial statements only)*
- *Sewer Reserve Fund (Budgetary basis financial statements only)*
- *Sewer SDC Fund (Budgetary basis financial statements only)*

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include operating grants and contributions and capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund balance reporting and Governmental Fund type Definitions (GASB 54)*. This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below:

Non-spendable, such as fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),

Restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors (the District's highest level of decision-making authority),

Assigned fund balance classification are intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed, and

Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications.

D. Assets, Liabilities, and Net Position

Cash and investments

The cash and investments reported on the statement of net position include checking account, state Local Government Investment Pool (LGIP), and petty cash balances. The City invests in the LGIP, which is managed by the State Treasurer's office. These investments are managed in accordance with the "prudent person rule" and administrative regulations of the State Treasurer, which may change. Eligible investments are those allowed by Oregon law and are not leveraged and do not contain any derivative products. The City reports the fair value of their position in the pool as the same as the value of the pool shares.

Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds". All other outstanding balances between funds are reported as "due to/from other funds."

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as any capital purchase, donation or dedication of land, infrastructure, buildings and/or equipment that exceeds \$5,000 for a single acquisition. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	10
Buildings	20
Infrastructure	40

Long-term Obligations

General obligation bonds and other revolving loans, issued for sewer and water system construction, are reported as long-term debts in the government-wide financial statements.

Use of Estimates

The preparation of basic financial statements in conformity with the modified cash basis requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Compliance

Budgets are prepared and adopted, and expenditures are appropriated, in accordance with Oregon Local Budget Law. Budgets are adopted on the cash-basis of accounting, which is not in conformity with generally accepted accounting principles, but is an acceptable method for Oregon Municipal Corporations under Oregon Local Budget Law. All annual appropriations lapse at fiscal year-end. The City does not use encumbrance accounting.

On or before June 30 of each year, the City enacts a resolution approving the budget, appropriating the expenditures, and levying the property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members the City Council and a like number of interested citizens. The budget committee presents the budget to the City Council for budget hearings prior to enactment of the resolution.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

2. STEWARDSHIP, COMPLIANCE (Continued)

The budget is prepared by fund, and line item, and includes information of the past year, current year estimates, and requested appropriations for the next fiscal year. Expenditures may not exceed legally budgeted appropriations at the level of programs, or alternatively, materials and services, personal services, capital outlay, debt service, transfers out, or other expenditures for each fund.

Property Taxes

Lane County makes all assessments of property value, and levies and collects the taxes for the City. Assessments of property values are as of January 1 of each year. Real property taxes are levied and attach as an enforceable lien on property on July 1. Taxes are payable in three installments on November 15, February 15, and May 15. A 3% discount is allowed for payment in full on November 15. Property taxes unpaid and outstanding on May 16 are considered to be delinquent.

For the current year the City levied taxes at the rate of 2.1613 per \$1,000 of assessed value within the City limits. Measure 50 establishes the permanent rate and allows for an increase of the assessed value of 3% per year.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

3. CASH AND INVESTMENTS

Cash and investments consist of the following as of June 30, 2019:

Cash in bank	\$ 393,903
Cash on hand	250
Local government investment pool (LGIP)	<u>922,064</u>
Total	<u>\$ 1,316,218</u>

Deposits:

Deposits with financial institutions are comprised of bank demand deposits and a certificate of deposit. Total bank balances of the checking accounts, as shown on the banks' records at year-end were \$1,006,052, The amount in the LGIP was \$409,065. The difference between the bank and book balances was caused by a sizeable transfer in transit between the bank and the LGIP.

Custodial credit risk – deposits: This is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. In order to minimize this risk, the State of Oregon established the Public Funds Collateralization Program (PFCP).

PFCP is an application created by the Office of the State Treasurer (OST) to facilitate bank depository, custodian and public official compliance with Oregon Revised Statutes 295 (ORS) effective on July 1, 2008. Requirements described on PFCP for depository banks, custodian banks and local governments are set forth as the following:

Banks are required to report quarterly to the State Treasurer, providing quarter-end public funds balance in excess of the FDIC limits, net worth, and FDIC capitalization information. The FDIC assigns each bank with a capitalization category quarterly, either well capitalized, adequately capitalized or undercapitalized. The PFCP calculates, based on this information, the bank's minimum collateral (maximum liability) that must be pledged with the custodian for the next quarter. The maximum liability is reported to the bank, OST and custodian.

The custodian banks hold the collateral pledged by the banks. OST provides the custodian the maximum liability for each bank. Banks will request security pledges, releases and substitutions through the PFCP. The custodian will process the transactions as approved by OST and maintain an inventory of pledged securities. OST will monitor that adequate collateral is pledged at all times and that all banks comply with the requirements of ORS.

Public officials are required to verify that deposit accounts in excess of deposit insurance limits are only maintained at financial institutions included on the list of qualified depositories found on the OST's web site. Public officials are also required to report at least annually, or within 10 days of a change, the banks they do business with, and contact information for the public official. It is the responsibility of the public official to ensure compliance with these requirements in order to eliminate personal liability in the event of a bank loss.

The City's depository bank was listed on the Treasurer's web site, "Qualified Depositories for Public Fund", throughout the fiscal year.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

3. CASH AND INVESTMENTS (Continued)

Investments: The only investments held by the City at June 30, 2019, were funds in the LGIP, which is part of the Oregon Short-Term Fund (OSTF). The OSTF is a cash and investment pool available for use by all state agencies and eligible local governments. Then LGIP is an open-ended, no-load diversified portfolio offered to eligible participants who by law are made custodian of, or have control over, any public funds. The City's investment in the LGIP is carried at cost, which approximates fair value. The State of Oregon's investments policies used in administering the LGIP are governed by statute and the Oregon Investment Council (the Council). The State Treasurer is the investment officer for the Council and is responsible for the funds on deposit in the state treasury. The OST's investments in short-term securities are limited by the portfolio rules established by the OSTF Board and the Council. In accordance with Oregon statutes, the investments funds are invested, and the investments of those funds managed, as a prudent investor would do – exercising reasonable care, skill, and caution. The LGIP's portfolio rules provide that broker/dealers meet certain qualifications and that investments and delivered to and held by a third-party custodian that hold the securities in the State of Oregon's name. The LGIP is not registered with the Securities Exchange Commission and is not rated.

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

Governmental activities:	Beginning Balance	Additions	Deletions	Reclassifications	Ending Balance
Capital assets:					
Capital assets not being depreciated:					
Land	\$ 1,969,035	\$ 626,811	\$ -	\$ -	\$ 2,595,846
Construction in progress	9,005	-	(9,005)	-	-
Capital assets not being depreciated	<u>1,978,040</u>	<u>626,811</u>	<u>(9,005)</u>	<u>-</u>	<u>2,595,846</u>
Capital assets being depreciated					
Buildings and improvements	252,538	156,017	-	20,770	429,325
Infrastructure	1,295,704	6,041	-	(20,770)	1,280,975
Furnishings and equipment	61,487	18,105	(12,009)	(44,396)	23,187
Vehicles and rolling stock	-	33,079	(23,758)	44,396	53,717
Capital assets being depreciated	<u>1,609,729</u>	<u>213,242</u>	<u>(35,767)</u>	<u>-</u>	<u>1,787,204</u>
Total Capital assets	<u>3,587,769</u>	<u>840,053</u>	<u>(44,772)</u>	<u>-</u>	<u>4,383,050</u>
Accumulated depreciation:					
Buildings	127,689	15,921	-	5,193	148,803
Infrastructure	331,632	32,119	-	(5,193)	358,558
Furnishing and equipment	44,874	905	(11,699)	(28,094)	5,986
Vehicles and rolling stock	-	3,553	(23,758)	28,094	7,889
Total accumulated depreciation	<u>504,195</u>	<u>52,498</u>	<u>(35,457)</u>	<u>-</u>	<u>521,236</u>
Capital assets, net, governmental activities	<u>\$ 3,083,574</u>	<u>\$ 787,555</u>	<u>\$ (9,315)</u>	<u>\$ -</u>	<u>\$ 3,861,814</u>
Governmental activities:					
General government					\$ 8,935
Highways and streets					31,997
Library					250
Culture and recreation					11,316
Total depreciation expense - government activities					<u>\$ 52,498</u>

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

4. CAPITAL ASSETS (Continued)

<i>Business type activities:</i>	Beginning Balance	Additions	Deletions	Reclassifications	Ending Balance
Capital assets:					
Capital assets not being depreciated:					
Land and land improvements	\$ 92,179	\$ -	\$ -	\$ -	\$ 92,179
Construction in progress	13,508	-	(13,508)	-	-
Capital assets not being depreciated	<u>105,687</u>	<u>-</u>	<u>(13,508)</u>	<u>-</u>	<u>92,179</u>
Capital assets being depreciated:					
Buildings	44,347	-	(987)	72,800	116,160
Infrastructure	9,041,101	-	-	(93,276)	8,947,825
Furniture, fixtures and equipment	119,545	27,157	(3,707)	(4,092)	138,903
Vehicles and rolling stock	-	43,562	-	24,568	68,130
Capital assets being depreciated	<u>9,204,993</u>	<u>70,719</u>	<u>(4,694)</u>	<u>-</u>	<u>9,271,018</u>
Total Capital assets	<u>9,310,680</u>	<u>70,719</u>	<u>(18,202)</u>	<u>-</u>	<u>9,363,197</u>
Accumulated depreciation:					
Buildings	18,707	2,677	(945)	34,850	55,289
Infrastructure	4,607,656	194,627	-	(39,925)	4,762,358
Furniture, fixtures and equipment	104,479	7,672	(3,707)	(19,493)	88,951
Vehicles and rolling stock	-	2,178	-	24,568	26,746
Total accumulated depreciation	<u>4,730,842</u>	<u>207,154</u>	<u>(4,652)</u>	<u>-</u>	<u>4,933,344</u>
Capital assets, net, business type activities	<u>\$ 4,579,838</u>	<u>\$ (136,435)</u>	<u>\$ (13,550)</u>	<u>\$ -</u>	<u>\$ 4,429,853</u>
Business type activities:					
Water					133,425
Sewer					73,729
Total depreciation expense - business-type activities					<u>\$ 207,154</u>

5. LONG-TERM DEBT

SAFE DRINKING WATER REVOLVING LOAN FUND-S0006

On August 7, 2002, the City was granted a Water Drinking Revolving Loan in the amount of \$223,000 from the State of Oregon Economic and Community Development Department (OECD). The loan was the part of total amount of \$868,000 for the Project of Construction of Water System Improvements, which consisted of Oregon Community Development Block Grant (\$645,000) and this loan. The loan agreement requires 20 annual payments and carries an interest rate of 4.59%, and maturity date on December 1, 2020. The balance of the loan at June 30, 2019 was \$32,313.

WASTEWATER PROJECT LOAN-G02002

On December 4, 2002, the City was granted a loan for Phase I of its Water/Wastewater construction project in the amount of \$425,000 from the State of Oregon Economic and Community Development Department (OECD). Proceeds in the amount of \$161,939 were received during the 2002-03 fiscal year, with the remaining loan proceeds of \$263,061 received during the 2003-2004 fiscal year. The loan agreement requires 25 annual payments and carries an interest rate of 5.35%, and maturity date on December 1, 2027. The balance of the loan at June 30, 2019 was \$206,097.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

5. LONG-TERM DEBT (Continued)

PIONEER STREET RELOCATION PROJECT LOAN-J05001

On May 11, 2005, the City was granted a loan for the Pioneer Street Water/Sewer Line Relocation Project in the amount of \$200,000 from the State of Oregon Economic and Community Development Department (OECD). The loan principal is split between the Water and Sewer Funds equally. The loan agreement requires 24 annual payments of \$14,845 beginning December 1, 2006, and carries an interest rate of 5.17%, and maturity date is December 1, 2029. The balance of the loan at June 30, 2019 was \$122,134 apportioned \$61,067 to the water fund and \$61,067 to the sewer fund.

WATER REVENUE LOAN-RUS 91-03

On April 6, 2012, a water revenue loan for capital improvements to the water system including improving the water treatment facility, constructing a water storage reservoir and extending water services in the amount of \$948,000 was entered into with the United States Department of Agriculture, Rural Development Utilities Services (RUS). The loan financed improvements to the water system including capital improvements to the water treatment facility, construction of a water storage reservoir and extending water service lines. The loan agreement requires 40 annual payments of \$39,380 beginning April 6, 2012, carries an interest rate of 2.75% and a maturity date of April 6, 2052. The balance of the loan at June 30, 2019 was \$846,782.

SEWER REVENUE LOAN-RUS 92-05

On April 6, 2012, a sewer revenue loan for capital improvements to the sewer system including extending sewer services in the amount of \$379,000 was entered into with the United States Department of Agriculture, Rural Development Utilities Services (RUS). The loan financed capital improvements to the sewer system including extending sewer service lines. The loan agreement requires 40 annual payments of \$15,744 beginning April 6, 2012, carries an interest rate of 2.75% and a maturity date of April 6, 2052. The balance of the loan at June 30, 2019 was \$338,531.

LIBRARY/ CITY HALL AND ROLLING ROCK PARK IMPROVEMENTS NOTE

On April 25, 2019, the City was secured a note in the amount of \$530,000 from Government Capital Corporation. The note financed the purchase of property intended to be the future home of the City of Lowell Library, temporary location for Lowell City Hall, as well as an expansion of Rolling Rock Park with the addition of three adjacent parcels of property. The terms of the note require 20 annual payments of \$40,346, carries an interest rate of 4.387% and a maturity date of April 25, 2039.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

5. LONG-TERM DEBT (Continued)

The changes in long-term debt were as follows:

	Fund	Balance Beginning	Additions	Repayment	Balance Ending	Due within one year
Governmental activities:						
Government Capital Corporation	General	\$ -	\$ 530,000	\$ -	\$ 530,000	\$ 17,095
Total governmental activities		<u>\$ -</u>	<u>\$ 530,000</u>	<u>\$ -</u>	<u>\$ 530,000</u>	
Business type activities						
Business Oregon (formerly OECDD) Drinking Water (S0006)	Water	\$ 47,413	\$ -	\$ 15,101	\$ 32,312	\$ 15,794
Business Oregon (formerly OECDD) Pioneer St Reloc. (J05001)	Water/Sewer	65,125	-	4,056	61,069	4,266
USDA Water Revenue Loan	Water	<u>862,443</u>	-	<u>15,663</u>	<u>846,780</u>	<u>16,094</u>
Subtotal Water Fund		<u>974,981</u>	-	<u>34,820</u>	<u>940,161</u>	<u>36,154</u>
Business Oregon (formerly OECDD) Wastewater (G2002)	Sewer	224,268	-	18,171	206,097	18,313
Business Oregon (formerly OECDD) Pioneer St Reloc. (J05001)	Sewer	65,123	-	4,056	61,067	4,266
USDA Sewer Revenue Loan	Water/Sewer	<u>344,793</u>	-	<u>6,262</u>	<u>338,531</u>	<u>6,434</u>
Subtotal Sewer Fund		<u>634,184</u>	-	<u>28,489</u>	<u>605,695</u>	<u>29,013</u>
Total Enterprise Funds		<u>\$ 1,609,165</u>	<u>\$ -</u>	<u>\$ 63,309</u>	<u>\$ 1,545,856</u>	<u>\$ 65,167</u>

Long-term debt service requirements are as follows:

Governmental activities:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 17,095	\$ 23,251	\$ 40,346
2021	17,845	22,501	40,346
2022	18,628	21,718	40,346
2023	19,445	20,901	40,346
2024	20,298	20,048	40,346
2025-2029	115,657	86,075	201,732
2030-2034	143,352	58,380	201,732
2035-2039	177,680	24,053	201,733
Total	<u>\$ 530,000</u>	<u>\$ 276,927</u>	<u>\$ 806,927</u>

Business type activities:

Year Ending June 30,	Principal	Interest	Total
2020	65,166	50,147	115,313
2021	67,104	47,519	114,623
2022	51,847	44,792	96,639
2023	58,162	42,765	100,927
2024	59,527	40,450	99,977
2025-2029	300,059	165,320	465,379
2030-2034	170,078	120,247	290,325
2035-2039	178,773	96,847	275,620
2040-2044	204,743	70,877	275,620
2045-2049	234,487	41,133	275,620
2050-2054	155,910	8,630	164,540
Total	<u>\$ 1,545,856</u>	<u>\$ 728,727</u>	<u>\$ 2,274,583</u>

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

6. INTERFUND BALANCES AND TRANSFERS

The Operating transfers for the year are as follows:

Description	Transfer Out	Transfer In	Net Transfers
General Fund	\$ 2,000	\$ 21,780	\$ (19,780)
Parks SDC Fund	-	37,691	(37,691)
Street Fund	4,000	3,567	433
Streets SDC Fund	-	23,187	(23,187)
Stormwater SDC Fund	-	24,340	(24,340)
Equipment Fund	53,442	10,000	43,442
SDC Fund	397,391	-	397,391
Debt reserve fund	15,745	-	15,745
Total Governmental Funds	472,578	120,565	352,013
Water Fund	5,938	14,050	(8,112)
Water Reserve Fund	-	3,938	(3,938)
Water Sdc Fund	-	196,255	(196,255)
Sewer Fund	3,575	29,791	(26,216)
Sewer Reserve Fund	-	1,575	(1,575)
Sewer SDC Fund	-	115,917	(115,917)
Total business type funds	9,513	361,526	(352,013)
Total Transfers	\$ 482,091	\$ 482,091	\$ -

Interfund transfers are used to contribute toward the cost of future improvements, provide funds for debt service and to provide operational resources.

7. PENSION PLAN

A. Plan Description

The City contributes to the State of Oregon Public Employees Retirement System (PERS), a cost-sharing multiple-employer defined benefit pension plan administered by the Oregon Public Employees Retirement System. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan member and beneficiaries. The Oregon Public Employees Retirement Fund ("OPERF") applies to the City's contribution for qualifying employees who were hired before August 29, 2003. Oregon Revised Statutes 238 assigns the authority to establish and amend benefit provisions to the PERS Board of Trustees and the State Legislature.

In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for PERS. The Oregon Public Service Retirement Plan ("OPSRP") is effective for all new employees hired on or after August 29, 2003, and applies to any inactive PERS members who return to employment following a six month or greater break in service. The new plan consists of a defined benefit program (the "Pension Program") and a defined contribution portion (the Individual Account Program or "IAP"). The Pension Program portion of OPSRP provides a life

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

PENSION PLAN (Continued)

pension funded by employer contributions. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service and a factor that varies based on type of service (general versus police or fire).

Beginning January 1, 2004, all PERS member's contributions go into the IAP portion of OPSRP. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account. Those employees who had established a PERS membership prior to creation of OPSRP will be members of both the PERS and OPSRP system as long as they remain in covered employment.

Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board ("OPERB"). The comprehensive annual financial report for the funds administered by the OPERB may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, Oregon 97281-3700, by calling (503) 598-7377, or by accessing the PERS web site at www.pers.state.or.us.

B. Funding Policy

Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program. The City is required by ORS 238.225 to contribute at an actuarially determined rate for all the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF and OPSRP rates in effect for the year ended June 30, 2019 were 19.33% and 11.50% respectively. The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

C. Annual Pension Cost

Employer contributions are calculated in conformance with the provisions of GASB Statement No. 27 as a percentage of covered payroll. Therefore, the contributions transmitted to the System are equal to the Annual Required Contribution (ARC), and there is no Net Pension Obligation (NPO) necessary to amortize any unmade contributions.

For the year ended June 30, 2019, the City's annual pension cost of \$29,626 was equal to the required and actual contributions of the City. The required contribution was determined as part of the December 31, 2015, actuarial valuation using the entry age actuarial normal cost method. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7.2% per year, (b) projected salary increases of 4.5% per year attributable to general wage adjustments, with additional increases for promotion and longevity that vary by age and service, (c) projected automatic cost-of-living benefit increases of 2.0% per year, and (d) CPI increases of 3.5% per year, and (e) demographic assumptions that were chosen to reflect the best estimate of emerging experience of the members of the System.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

7. PENSION PLAN (Continued)

D. Three-year Trend Information

Three-year trend information for the City of Lowell is as follows:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/17	\$27,309	100%	\$0
06/30/18	\$22,340	100%	\$0
06/30/19	\$29,626	100%	\$0

8. CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time although management expects such amounts, if any, to be immaterial. Management believes that there are no liabilities that could result from pending suits, judgments or claims where the amount in excess of insurance coverage would be material to the financial statements.

9. RISK MANAGEMENT

The City is operated under various risks and the City participates in various insurance programs to hedge against those risks. The insurance coverage includes general and auto liability, property/mobile equipment, boiler & machinery, excess earthquake, excess crime and others. There have been no losses in excess of insurance coverage for the past three years.

10. SYSTEM DEVELOPMENT CHARGES (SDC) FUNDS

In prior years, the City used the Systems Development Charges (SDC) Fund to accumulate and account for the collection of SDC's for parks, transportation, stormwater, water and sewer systems development and related improvements. The funding sources were receipts for SDC's, as provided for by city ordinance, and related interest. At the end of each year, the fund balances were reconciled by the type of SDC collected, interest allocated, and net of any related expenditure by SDC type.

The City created five new funds within the budget for the year ending June 30, 2019:

- Transportation Systems Development Fund
- Parks Systems Development Fund
- Stormwater Systems Development Fund
- Water Systems Development Fund
- Sewer Systems Development Fund

These funds were created in order to separate and to prevent co-mingling of funds collected for systems development. Budgeted transfers were made during the fiscal year and the originating

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

10. SYSTEM DEVELOPMENT CHARGES (SDC) FUNDS (Continued)

Systems Development Charges Fund was closed as of June 30th.

11. LITIGATION

During the 2019 fiscal year, the City settled litigation related to City Hall and Library improvements that caused water damage to the facility. Damages in the amount of \$226,263 were awarded to the City. The Council determined that it would not be feasible to repair the existing facility and designated the proceeds be used on a capital improvement via Resolution 708. Settlement proceeds were used along with a loan to acquire a new City Hall/ Library facility and several tax lots surrounding Rolling Rock Park.

SUPPLEMENTARY INFORMATION

CITY OF LOWELL
Combining Balance Sheet
Other Governmental Funds
Modified Cash Basis
June 30, 2019

	Blackberry Jam Festival Fund	Equipment Fund	SDC Fund	Debt Reserve Fund	Parks SDC Fund	Streets SDC Fund	Stormwater SDC Fund	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 16,392	\$ 174	\$ -	\$ 12,839	45,622	36,617	33,379	\$ 145,023
Total assets	\$ 16,392	\$ 174	\$ -	\$ 12,839	\$ 45,622	\$ 36,617	\$ 33,379	\$ 145,023
Fund balances:								
Restricted	\$ -	\$ -	\$ -	\$ -	\$ 45,622	\$ 36,617	\$ 33,379	\$ 115,618
Assigned	16,392	174	-	12,839	-	-	-	29,405
Total fund balances	16,392	174	-	12,839	45,622	36,617	33,379	145,023
Total liabilities and fund balances	\$ 16,392	\$ 174	\$ -	\$ 12,839	\$ 45,622	\$ 36,617	\$ 33,379	\$ 145,023

CITY OF LOWELL
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
Modified Cash Basis
For the Year Ended June 30, 2019

	Blackberry Jam Festival Fund	Equipment Fund	SDC Fund	Debt Reserve Fund	Parks SDC Fund	Streets SDC Fund	Stormwater SDC Fund	Total-Other Governmental Funds
REVENUES								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 7,880	\$ 13,397	\$ 9,005	\$ 30,282
Investment earnings	7	2	-	115	51	33	34	242
Miscellaneous	328	-	-	-	-	-	-	328
Blackberry Jam Festival receipts	16,992	-	-	-	-	-	-	16,992
Total revenues	<u>17,327</u>	<u>2</u>	<u>-</u>	<u>115</u>	<u>7,931</u>	<u>13,430</u>	<u>9,039</u>	<u>47,844</u>
EXPENDITURES								
Current:								
Culture and recreation	20,309	-	-	-	-	-	-	20,309
Total Expenditures	<u>20,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,309</u>
Excess (deficiency) of revenues over expenditures	<u>(2,982)</u>	<u>2</u>	<u>-</u>	<u>115</u>	<u>7,931</u>	<u>13,430</u>	<u>9,039</u>	<u>27,535</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	10,000	-	-	37,691	23,187	24,340	95,218
Transfers out	-	(53,442)	(397,391)	(15,745)	-	-	-	(466,578)
Total other financing sources and uses	<u>-</u>	<u>(43,442)</u>	<u>(397,391)</u>	<u>(15,745)</u>	<u>37,691</u>	<u>23,187</u>	<u>24,340</u>	<u>(371,360)</u>
Net change in fund balances	<u>(2,982)</u>	<u>(43,440)</u>	<u>(397,391)</u>	<u>(15,630)</u>	<u>45,622</u>	<u>36,617</u>	<u>33,379</u>	<u>(343,825)</u>
Fund balances - beginning	<u>19,374</u>	<u>43,614</u>	<u>397,391</u>	<u>28,469</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>488,848</u>
Fund balances - ending	<u>\$ 16,392</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>\$ 12,839</u>	<u>\$ 45,622</u>	<u>\$ 36,617</u>	<u>\$ 33,379</u>	<u>\$ 145,023</u>

CITY OF LOWELL
Combining Balance Sheet Water Funds
Modified Cash Basis
June 30, 2019

	<u>Water Operating Fund</u>	<u>Water Reserve Fund</u>	<u>Water SDC Fund</u>	<u>Total Water Fund</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 174,328	\$ 19,692	\$ 265,465	\$ 459,485
Total current assets	<u>174,328</u>	<u>19,692</u>	<u>265,465</u>	<u>459,485</u>
Non-current assets:				
Capital Assets:				
Land	81,179	-	-	81,179
Buildings and facilities	34,291	-	-	34,291
Vehicles and rolling stock	34,067	-	-	34,067
Equipment and furnishings	105,274	-	-	105,274
Infrastructure	4,238,861	-	-	4,238,861
Less Accumulated depreciation	<u>(2,175,625)</u>	<u>-</u>	<u>-</u>	<u>(2,175,625)</u>
Total non-current assets	<u>2,318,047</u>	<u>-</u>	<u>-</u>	<u>2,318,047</u>
Total assets	<u>\$ 2,492,375</u>	<u>\$ 19,692</u>	<u>\$ 265,465</u>	<u>\$ 2,777,532</u>
LIABILITIES				
Current Liabilities:				
Utility Deposits	\$ 34,000	\$ -	\$ -	\$ 34,000
Bonds, notes and loans payable	<u>36,154</u>	<u>-</u>	<u>-</u>	<u>36,154</u>
Total current liabilities	<u>70,154</u>	<u>-</u>	<u>-</u>	<u>70,154</u>
Non-current liabilities:				
Bonds, notes and loans payable	<u>904,007</u>	<u>-</u>	<u>-</u>	<u>904,007</u>
Total non-current liabilities	<u>904,007</u>	<u>-</u>	<u>-</u>	<u>904,007</u>
Total liabilities	<u>974,161</u>	<u>-</u>	<u>-</u>	<u>974,161</u>
NET POSITION				
Net investment in capital assets	1,377,886	-	-	1,377,886
Restricted for debt service	-	19,692	-	19,692
Restricted for capital projects (SDC)	-	-	265,465	265,465
Unrestricted	<u>140,328</u>	<u>-</u>	<u>-</u>	<u>140,328</u>
Total net position	<u>\$ 1,518,214</u>	<u>\$ 19,692</u>	<u>\$ 265,465</u>	<u>\$ 1,803,371</u>

CITY OF LOWELL
Combining Statement of Revenues, Expenses and Changes in Fund Net Position Water Funds
Modified Cash Basis
For the Year Ended June 30, 2019

	Water Operating Fund	Water Reserve Fund	Water SDC Fund	Total Water Fund
REVENUES				
Charges for services	\$ 322,558	\$ -	\$ 68,940	\$ 391,498
Miscellaneous	134	-	-	134
Total operating revenues	<u>322,692</u>	<u>-</u>	<u>68,940</u>	<u>391,632</u>
OPERATING EXPENSES				
Personal services	133,453	-	-	133,453
Contractual services	13,734	-	-	13,734
Utilities	23,982	-	-	23,982
Repairs and maintenance	22,331	-	-	22,331
Other supplies and expenses	43,416	-	-	43,416
Insurance claims and expenses	5,643	-	-	5,643
Depreciation	95,304	-	-	95,304
Total Operating Expenses	<u>337,863</u>	<u>-</u>	<u>-</u>	<u>337,863</u>
Operating income (loss)	<u>(15,171)</u>	<u>-</u>	<u>68,940</u>	<u>53,769</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	248	2	270	520
Miscellaneous revenue	5,402	-	-	5,402
Interest expense	(29,260)	-	-	(29,260)
Total non-operating revenue (expenses)	<u>(23,610)</u>	<u>2</u>	<u>270</u>	<u>(23,338)</u>
Income (loss) before contributions and transfers	(38,781)	2	69,210	30,431
Transfers in	14,050	3,938	196,255	214,243
Transfers out	(5,938)	-	-	(5,938)
Gain (loss) on sale of land	(29)	-	-	(29)
Change in net position	<u>(30,698)</u>	<u>3,940</u>	<u>265,465</u>	<u>238,707</u>
Total net position - beginning	<u>1,548,912</u>	<u>15,752</u>	<u>-</u>	<u>1,564,664</u>
Total net position - ending	<u>\$ 1,518,214</u>	<u>\$ 19,692</u>	<u>\$ 265,465</u>	<u>\$ 1,803,371</u>

CITY OF LOWELL
Combining Statement of Cash Flows Water Funds
Modified Cash Basis
For the Year Ended June 30, 2019

	Water Funds			Total Water Fund
	Water Operating Fund	Water Reserve Fund	Water SDC Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 323,998	\$ -	\$ 68,940	\$ 392,938
Miscellaneous operating revenue	134	-	-	134
Payments to suppliers	(109,106)	-	-	(109,106)
Payments to employees	(133,453)	-	-	(133,453)
Net cash provided (used) by operating activities	<u>81,573</u>	<u>-</u>	<u>68,940</u>	<u>150,513</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other receipts	5,413	-	-	5,413
Non capital financing activities - transfers	8,112	3,938	196,255	208,305
Net cash provided (used) by noncapital financing activities	<u>13,525</u>	<u>3,938</u>	<u>196,255</u>	<u>213,718</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments on Loans	(34,820)	-	-	(34,820)
Purchases of capital assets	(28,607)	-	-	(28,607)
Interest paid on capital debts	(29,260)	-	-	(29,260)
Net cash provided (used) by capital related financing activities	<u>(92,687)</u>	<u>-</u>	<u>-</u>	<u>(92,687)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	248	2	270	520
Net cash provided (used) by investing activities	<u>248</u>	<u>2</u>	<u>270</u>	<u>520</u>
Net increase (decrease) in cash and cash equivalents	<u>2,659</u>	<u>3,940</u>	<u>265,465</u>	<u>272,064</u>
Cash Balances - beginning of the year	171,669	15,752	-	187,421
Cash Balances - end of the year	<u>\$ 174,328</u>	<u>\$ 19,692</u>	<u>\$ 265,465</u>	<u>\$ 459,485</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (Loss)	\$ (15,171)	\$ -	\$ 68,940	\$ 53,769
Adjustments to reconcile operating income:				
Depreciation expense	95,304	-	-	95,304
Change in assets and liabilities:				
Increase (decrease) in deposits	1,440	-	-	1,440
Net cash provided (used) by operating activities	<u>\$ 81,573</u>	<u>\$ -</u>	<u>\$ 68,940</u>	<u>\$ 150,513</u>

CITY OF LOWELL
Combining Balance Sheet Sewer Funds
Modified Cash Basis
June 30, 2019

	<u>Sewer Operating Fund</u>	<u>Sewer Reserve Fund</u>	<u>Sewer SDC Fund</u>	<u>Total Sewer Fund</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 176,148	\$ 8,246	\$ 128,017	\$ 312,411
Total current assets	<u>176,148</u>	<u>8,246</u>	<u>128,017</u>	<u>312,411</u>
Non-current assets:				
Capital Assets:				
Land	11,000	-	-	11,000
Buildings and facilities	81,869	-	-	81,869
Vehicles and rolling stock	34,064	-	-	34,064
Equipment and Furniture	33,629	-	-	33,629
Infrastructure	4,708,963	-	-	4,708,963
Less Accumulated depreciation	<u>(2,757,719)</u>	<u>-</u>	<u>-</u>	<u>(2,757,719)</u>
Total non-current assets	<u>2,111,806</u>	<u>-</u>	<u>-</u>	<u>2,111,806</u>
Total assets	<u>\$ 2,287,954</u>	<u>\$ 8,246</u>	<u>\$ 128,017</u>	<u>\$ 2,424,217</u>
LIABILITIES				
Current Liabilities:				
Bonds, notes and loans payable	\$ 29,013	\$ -	\$ -	\$ 29,013
Total current liabilities	<u>29,013</u>	<u>-</u>	<u>-</u>	<u>29,013</u>
Non-current liabilities:				
Bonds, notes and loans payable	576,682	-	-	576,682
Total non-current liabilities	<u>576,682</u>	<u>-</u>	<u>-</u>	<u>576,682</u>
Total liabilities	<u>605,695</u>	<u>-</u>	<u>-</u>	<u>605,695</u>
NET POSITION				
Net investment in capital assets	1,506,111	-	-	1,506,111
Restricted for debt service	-	8,246	-	8,246
Restricted for capital projects (SDC)	-	-	128,017	128,017
Unrestricted	176,148	-	-	176,148
Total net position	<u>\$ 1,682,259</u>	<u>\$ 8,246</u>	<u>\$ 128,017</u>	<u>\$ 1,818,522</u>

CITY OF LOWELL
Combining Statement of Revenues, Expenses and Changes in Fund Net Position Sewer Funds
Modified Cash Basis
For the Year Ended June 30, 2019

	Sewer Operating Fund	Sewer Reserve Fund	Sewer SDC Fund	Total Sewer Fund
REVENUES				
Charges for services	\$ 351,345	\$ -	\$ 11,942	\$ 363,287
Miscellaneous	108	-	-	108
Total operating revenues	<u>351,453</u>	<u>-</u>	<u>11,942</u>	<u>363,395</u>
OPERATING EXPENSES				
Personal services	133,446	-	-	133,446
Contractual services	20,433	-	-	20,433
Utilities	40,351	-	-	40,351
Repairs and maintenance	15,570	-	-	15,570
Other supplies and expenses	39,942	-	-	39,942
Insurance claims and expenses	5,643	-	-	5,643
Depreciation	111,851	-	-	111,851
Total Operating Expenses	<u>367,236</u>	<u>-</u>	<u>-</u>	<u>367,236</u>
Operating income (loss)	<u>(15,783)</u>	<u>-</u>	<u>11,942</u>	<u>(3,841)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	4,655	1	158	4,814
Miscellaneous revenue	8,101	-	-	8,101
Interest expense	(23,419)	-	-	(23,419)
Total non-operating revenue (expenses)	<u>(10,663)</u>	<u>1</u>	<u>158</u>	<u>(10,504)</u>
Income (loss) before contributions and transfers	<u>(26,446)</u>	<u>1</u>	<u>12,100</u>	<u>(14,345)</u>
Transfers in	29,791	1,575	115,917	147,283
Transfers out	(3,575)	-	-	(3,575)
Change in net position	<u>(230)</u>	<u>1,576</u>	<u>128,017</u>	<u>129,363</u>
Total net position - beginning	<u>1,682,489</u>	<u>6,670</u>	<u>-</u>	<u>1,689,159</u>
Total net position - ending	<u>\$ 1,682,259</u>	<u>\$ 8,246</u>	<u>\$ 128,017</u>	<u>\$ 1,818,522</u>

CITY OF LOWELL
Combining Statement of Cash Flows Sewer Funds
Modified Cash Basis
For the Year Ended June 30, 2019

	Sewer Funds			Total Sewer Fund
	Sewer Operating Fund	Sewer Reserve Fund	Sewer SDC Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 351,453	\$ -	\$ 11,942	\$ 363,395
Payments to suppliers	(121,939)	-	-	(121,939)
Payments to employees	(133,446)	-	-	(133,446)
Net cash provided (used) by operating activities	<u>96,068</u>	<u>-</u>	<u>11,942</u>	<u>108,010</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other receipts	8,102	-	-	8,102
Non capital financing activities - transfers	26,216	1,575	115,917	143,708
Net cash provided (used) by noncapital financing activities	<u>34,318</u>	<u>1,575</u>	<u>115,917</u>	<u>151,810</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments on Loans	(28,489)	-	-	(28,489)
Purchases of capital assets	(28,604)	-	-	(28,604)
Interest paid on capital debts	(23,419)	-	-	(23,419)
Net cash provided (used) by capital related financing activities	<u>(80,512)</u>	<u>-</u>	<u>-</u>	<u>(80,512)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	4,655	1	158	4,814
Net cash provided (used) by investing activities	<u>4,655</u>	<u>1</u>	<u>158</u>	<u>4,814</u>
Net increase (decrease) in cash and cash equivalents	<u>54,529</u>	<u>1,576</u>	<u>128,017</u>	<u>184,122</u>
Cash Balances - beginning of the year	<u>121,619</u>	<u>6,670</u>	<u>-</u>	<u>128,289</u>
Cash Balances - end of the year	<u>\$ 176,148</u>	<u>\$ 8,246</u>	<u>\$ 128,017</u>	<u>\$ 312,411</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (Loss)	\$ (15,783)	\$ -	\$ 11,942	\$ (3,841)
Adjustments to reconcile operating income: Depreciation expense	<u>111,851</u>	<u>-</u>	<u>-</u>	<u>111,851</u>
Net cash provided (used) by operating activities	<u>\$ 96,068</u>	<u>\$ -</u>	<u>\$ 11,942</u>	<u>\$ 108,010</u>

CITY OF LOWELL
Budget and Actual (with Variances)
General Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 141,122	\$ 141,122	\$ 147,569	\$ 6,447
Fees and fines	2,000	2,000	1,940	(60)
Licenses and permits	53,360	254,967	176,433	(78,534)
Intergovernmental	105,175	105,175	50,329	(54,846)
Charges for services	4,580	4,580	6,251	1,671
Franchise fees	54,279	54,279	52,206	(2,073)
Reimbursement SDC Fees	735	735	376	(359)
Investment earnings	3,500	3,500	9,438	5,938
Miscellaneous	7,000	233,263	227,436	(5,827)
Total revenues	<u>371,751</u>	<u>799,621</u>	<u>671,978</u>	<u>(127,643)</u>
EXPENDITURES				
Current:				
General government	131,504	512,767	403,113	109,654
Parks	152,095	527,095	494,501	32,594
Public Safety - Police	29,106	29,106	27,300	1,806
Community Development	100,194	301,801	168,433	133,368
Library	7,679	7,679	3,908	3,771
Tourism	12,850	12,850	7,566	5,284
Code enforcement	16,560	16,560	11,863	4,697
Municipal court	13,682	13,682	11,186	2,496
Contingency	77,488	77,488	-	77,488
Total Expenditures	<u>541,158</u>	<u>1,499,028</u>	<u>1,127,870</u>	<u>371,158</u>
Excess (deficiency) of revenues over expenditures	<u>(169,407)</u>	<u>(699,407)</u>	<u>(455,892)</u>	<u>243,515</u>
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	530,000	530,000	-
Transfers out	(2,000)	(2,000)	(2,000)	-
Total other financing sources and uses	<u>(2,000)</u>	<u>528,000</u>	<u>528,000</u>	<u>-</u>
Net change in fund balances	<u>(171,407)</u>	<u>(171,407)</u>	<u>72,108</u>	<u>243,515</u>
Fund balances - beginning	<u>179,407</u>	<u>179,407</u>	<u>225,395</u>	<u>45,988</u>
Fund balances - ending	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 297,503</u>	<u>\$ 289,503</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Parks SDC Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC Fees	\$ 14,160	\$ 14,160	\$ 7,880	\$ (6,280)
Investment earnings	1,011	1,011	51	(960)
Total revenues	<u>15,171</u>	<u>15,171</u>	<u>7,931</u>	<u>(7,240)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	39,627	39,627	37,691	(1,936)
Total other financing sources and uses	<u>39,627</u>	<u>39,627</u>	<u>37,691</u>	<u>(1,936)</u>
Net change in fund balances	54,798	54,798	45,622	(9,176)
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ 54,798</u>	<u>\$ 54,798</u>	<u>\$ 45,622</u>	<u>\$ (9,176)</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Street Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 77,554	\$ 77,554	\$ 78,103	\$ 549
Charges for services	-	-	-	-
Reimbursement SDC Fees	1,605	1,605	2,354	749
Investment earnings	500	500	153	(347)
Miscellaneous	-	-	133	133
Total revenues	<u>79,659</u>	<u>79,659</u>	<u>80,743</u>	<u>1,084</u>
EXPENDITURES				
Current:				
Personal Services	44,963	44,963	37,483	7,480
Materials and Services	67,952	67,952	64,705	3,247
Capital Outlay	63,001	63,001	10,008	52,993
Contingency	19,195	19,195	-	19,195
Total Expenditures	<u>195,111</u>	<u>195,111</u>	<u>112,196</u>	<u>82,915</u>
Excess (deficiency) of revenues over expenditures	<u>(115,452)</u>	<u>(115,452)</u>	<u>(31,453)</u>	<u>83,999</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,000)	(4,000)	(4,000)	-
Total other financing sources and uses	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Net change in fund balances	(119,452)	(119,452)	(35,453)	83,999
Fund balances - beginning	<u>119,452</u>	<u>119,452</u>	<u>126,292</u>	<u>6,840</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,839</u>	<u>\$ 90,839</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Streets SDC Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC Fees	\$ 8,505	\$ 8,505	\$ 13,397	\$ 4,892
Investment earnings	655	655	33	(622)
Total revenues	<u>9,160</u>	<u>9,160</u>	<u>13,430</u>	<u>4,270</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>24,247</u>	<u>24,247</u>	<u>23,187</u>	<u>(1,060)</u>
Total other financing sources and uses	<u>24,247</u>	<u>24,247</u>	<u>23,187</u>	<u>(1,060)</u>
Net change in fund balances	33,407	33,407	36,617	3,210
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 33,407</u>	<u>\$ 33,407</u>	<u>\$ 36,617</u>	<u>\$ 3,210</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Stormwater SDC Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC Fees	\$ 9,675	\$ 9,675	\$ 9,005	\$ (670)
Investment earnings	193	193	34	(159)
Total revenues	<u>9,868</u>	<u>9,868</u>	<u>9,039</u>	<u>(829)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>25,665</u>	<u>25,665</u>	<u>24,340</u>	<u>(1,325)</u>
Total other financing sources and uses	<u>25,665</u>	<u>25,665</u>	<u>24,340</u>	<u>(1,325)</u>
Net change in fund balances	35,533	35,533	33,379	(2,154)
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ 35,533</u>	<u>\$ 35,533</u>	<u>\$ 33,379</u>	<u>\$ (2,154)</u>

CITY OF LOWELL
Budget and Actual (with Variances)
SDC Fund
For the year ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (411,247)	\$ (411,247)	\$ (397,391)	\$ 13,856
Total other financing sources and uses	(411,247)	(411,247)	(397,391)	13,856
Net change in fund balances	(411,247)	(411,247)	(397,391)	13,856
Fund balances - beginning	411,247	411,247	397,391	(13,856)
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

CITY OF LOWELL
Budget and Actual (with Variances)
Debt Reserve Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 115	\$ 115
Total revenues	-	-	115	115
Excess (deficiency) of revenues over expenditures	-	-	115	115
OTHER FINANCING SOURCES (USES)				
Transfers out	(15,745)	(15,745)	(15,745)	-
Total other financing sources and uses	(15,745)	(15,745)	(15,745)	-
Net change in fund balances	(15,745)	(15,745)	(15,630)	115
Fund balances - beginning	28,395	28,395	28,469	74
Fund balances - ending	\$ 12,650	\$ 12,650	\$ 12,839	\$ 189

CITY OF LOWELL
Budget and Actual (with Variances)
Blackberry Jam Festival Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Festival revenue	\$ 20,900	\$ 20,900	\$ 16,992	\$ (3,908)
Investment earnings	10	10	7	(3)
Miscellaneous	500	500	328	(172)
Total revenues	<u>21,410</u>	<u>21,410</u>	<u>17,327</u>	<u>(4,083)</u>
EXPENDITURES				
Current:				
Materials and Services	23,790	23,790	20,309	3,481
Contingency	<u>14,671</u>	<u>14,671</u>	<u>-</u>	<u>14,671</u>
Total Expenditures	<u>38,461</u>	<u>38,461</u>	<u>20,309</u>	<u>18,152</u>
Excess (deficiency) of revenues over expenditures	<u>(17,051)</u>	<u>(17,051)</u>	<u>(2,982)</u>	<u>14,069</u>
Net change in fund balances	(17,051)	(17,051)	(2,982)	14,069
Fund balances - beginning	<u>17,051</u>	<u>17,051</u>	<u>19,374</u>	<u>2,323</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,392</u>	<u>\$ 16,392</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Equipment Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 2	\$ 2
Total revenues	-	-	2	2
EXPENDITURES				
Interest and other charges	-	-	-	-
Capital Outlay	53,579	53,579	53,442	137
Total Expenditures	53,579	53,579	53,442	137
Excess (deficiency) of revenues over expenditures	(53,579)	(53,579)	(53,440)	139
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	10,000	-
Total other financing sources and uses	10,000	10,000	10,000	-
Net change in fund balances	(43,579)	(43,579)	(43,440)	139
Fund balances - beginning	43,579	43,579	43,614	35
Fund balances - ending	\$ -	\$ -	\$ 174	\$ 174

CITY OF LOWELL
Budget and Actual (with Variances)
Water Operating Fund
For the year ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts,</u> <u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
REVENUES				
Charges for services	\$ 303,592	\$ 303,592	\$ 304,983	\$ 1,391
Water connections and permits	3,750	3,750	4,165	415
Reimbursement of SDC fees	10,395	10,395	13,410	3,015
Investment earnings	300	300	248	(52)
Miscellaneous	5,000	5,000	5,545	545
Total revenues	<u>323,037</u>	<u>323,037</u>	<u>328,351</u>	<u>5,314</u>
EXPENDITURES				
Current:				
Personal services	168,689	168,689	133,453	35,236
Materials and services	106,781	106,781	109,106	(2,325)
Capital outlay	35,955	35,955	14,558	21,397
Debt Service:				
Principal	34,821	34,821	34,819	2
Interest and other charges	29,262	29,262	29,260	2
Contingency	70,733	70,733	-	70,733
Total Expenditures	<u>446,241</u>	<u>446,241</u>	<u>321,196</u>	<u>125,045</u>
Excess (deficiency) of revenues over expenditures	<u>(123,204)</u>	<u>(123,204)</u>	<u>7,155</u>	<u>130,359</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,938)</u>	<u>(5,938)</u>	<u>(5,938)</u>	<u>-</u>
Total other financing sources and uses	<u>(5,938)</u>	<u>(5,938)</u>	<u>(5,938)</u>	<u>-</u>
Net change in fund balances	(129,142)	(129,142)	1,217	130,359
Fund balances - beginning	<u>129,142</u>	<u>129,142</u>	<u>139,109</u>	<u>9,967</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>140,326</u>	<u>\$ 140,326</u>
Reconciliation to modified cash basis:				
Net capital assets			2,318,047	
Long-term debt			<u>(940,159)</u>	
Net position, modified cash basis			<u>\$ 1,518,214</u>	

CITY OF LOWELL
Budget and Actual (with Variances)
Water Reserve Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 2	\$ 2
Total revenues	-	-	2	2
Excess (deficiency) of revenues over expenditures	-	-	2	2
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Transfers in	\$ 3,938	\$ 3,938	\$ 3,938	\$ -
Total other financing sources and uses	3,938	3,938	3,938	-
Net change in fund balances	3,938	3,938	3,940	2
Fund balances - beginning	15,752	15,752	15,752	-
Fund balances - ending	\$ 19,690	\$ 19,690	\$ 19,692	\$ 2

CITY OF LOWELL
Budget and Actual (with Variances)
Water SDC Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC Fees	\$ 55,020	\$ 55,020	\$ 68,940	\$ 13,920
Investment earnings	3,768	3,768	270	(3,498)
Total revenues	<u>58,788</u>	<u>58,788</u>	<u>69,210</u>	<u>10,422</u>
Excess (deficiency) of revenues over expenditures	<u>58,788</u>	<u>58,788</u>	<u>69,210</u>	<u>10,422</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>203,746</u>	<u>203,746</u>	<u>196,255</u>	<u>(7,491)</u>
Total other financing sources and uses	<u>203,746</u>	<u>203,746</u>	<u>196,255</u>	<u>(7,491)</u>
SPECIAL ITEM				
Net change in fund balances	262,534	262,534	265,465	2,931
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$262,534</u>	<u>\$262,534</u>	<u>\$265,465</u>	<u>\$ 2,931</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer Operating Fund
For the year ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts,</u> <u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
REVENUES				
Charges for services	\$ 340,134	\$ 340,134	\$ 342,844	\$ 2,710
Sewer connections and permits	805	805	1,610	805
Reimbursement of SDC fees	8,835	8,835	6,891	(1,944)
Investment earnings	-	-	4,655	4,655
Miscellaneous	4,500	4,500	8,212	3,712
Total revenues	<u>354,274</u>	<u>354,274</u>	<u>364,212</u>	<u>9,938</u>
EXPENDITURES				
Current:				
Personal services	168,689	168,689	133,446	35,243
Materials and services	124,020	124,020	121,939	2,081
Debt Service:				
Principal	28,490	28,490	28,489	1
Interest and other charges	23,420	23,420	23,419	1
Capital Outlay	23,955	23,955	14,558	9,397
Contingency	103,805	103,805	-	103,805
Total Expenditures	<u>472,379</u>	<u>472,379</u>	<u>321,851</u>	<u>150,528</u>
Excess (deficiency) of revenues over expenditures	<u>(118,105)</u>	<u>(118,105)</u>	<u>42,361</u>	<u>160,466</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,745	15,745	15,745	-
Transfers out	(3,575)	(3,575)	(3,575)	-
Total other financing sources and uses	<u>12,170</u>	<u>12,170</u>	<u>12,170</u>	<u>-</u>
Net change in fund balances	<u>(105,935)</u>	<u>(105,935)</u>	<u>54,531</u>	<u>160,466</u>
Fund balances - beginning	<u>105,935</u>	<u>105,935</u>	<u>121,619</u>	<u>15,684</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>176,150</u>	<u>\$ 176,150</u>
Reconciliation to modified cash basis:				
Net capital assets			2,111,806	
Long-term debt			<u>(605,697)</u>	
Net position, modified cash basis			<u>\$ 1,682,259</u>	

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer Reserve Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 1	\$ 1
Total revenues	-	-	1	1
Excess (deficiency) of revenues over expenditures	-	-	1	1
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 1,575	\$ 1,575	\$ 1,575	\$ -
Total other financing sources and uses	1,575	1,575	1,575	-
Net change in fund balances	1,575	1,575	1,576	1
Fund balances - beginning	6,670	6,670	6,670	-
Fund balances - ending	\$ 8,245	\$ 8,245	\$ 8,246	\$ 1

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer SDC Fund
For the year ended June 30, 2019

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC Fees	\$ 15,390	\$ 15,390	\$ 11,942	\$ (3,448)
Investment earnings	2,581	2,581	158	(2,423)
Total revenues	<u>17,971</u>	<u>17,971</u>	<u>12,100</u>	<u>(5,871)</u>
Excess (deficiency) of revenues over expenditures	<u>17,971</u>	<u>17,971</u>	<u>12,100</u>	<u>(5,871)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>117,962</u>	<u>117,962</u>	<u>115,917</u>	<u>(2,045)</u>
Total other financing sources and uses	<u>117,962</u>	<u>117,962</u>	<u>115,917</u>	<u>(2,045)</u>
Net change in fund balances	<u>135,933</u>	<u>135,933</u>	<u>128,017</u>	<u>(7,916)</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 135,933</u>	<u>\$ 135,933</u>	<u>\$ 128,017</u>	<u>\$ (7,916)</u>

***REPORT OF THE INDEPENDENT AUDITORS REQUIRED BY
THE STATE OF OREGON MINIMUM STANDARDS FOR
AUDITS OF OREGON MUNICIPAL CORPORATIONS***

Emerald CPA Group, LLP

450 Country Club Road, Suite 155
Eugene OR 97401

REPORT OF THE INDEPENDENT AUDITORS REQUIRED BY THE STATE OF
OREGON MINIMUM STANDARDS FOR AUDITS OF OREGON MUNICIPAL
CORPORATIONS

Honorable Mayor and City Council
City of Lowell
107 East Third Street
Post Office Box 490
Lowell, Oregon 97452

We have audited the basic financial statements of City of Lowell (the City) as of and for the year ended June 30, 2019, and have issued our report thereon dated January 15, 2020.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

Honorable Mayor and City Council
City of Lowell
Page 2 of 2

In connection with our testing nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Communication on the City's internal control over financial reporting is issued in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* on pages 37-38.

This report is intended solely for the information and use of the City Council and management, and the Oregon Secretary of State, and is not intended to be used and should not be used by anyone other than these specified parties.

EMERALD CPA GROUP, LLP

Certified Public Accountants

Eugene, Oregon
January 15, 2020

***REPORT ON INTERNAL CONTROL OVER FINANCING REPORTING AND
ON COMPLIANCE AND OTHER MATTER BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS***

Emerald CPA Group, LLP

450 Country Club Road, Suite 155
Eugene OR 97401

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTER BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Honorable Mayor and City Council
City of Lowell
Lowell, Oregon

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lowell (the City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 15, 2020.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purposed described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purposed described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EMERALD CPA GROUP, LLP

Certified Public Accountants

Eugene, Oregon
January 15, 2020

AGENDA ITEM SUMMARY

TO: FROM: Mayor Bennett and Council
DATE: Jared Cobb, City Administrator
SUBJECT: January 31, 2020
Surplus Ford F-150

- DISCUSSION
- ACTION
- RESOLUTION
- ORDINANCE
- PROCLAMATION
- REPORT

SUMMARY:

The City has a 2001 Ford F-150 truck that staff desires to surplus through a closed bid process. This vehicle was replaced in service by the 2019 Ram purchased in October 2018.

FISCAL IMPACT:

Staff anticipates receiving less than \$5,000 for the truck.

COURSES OF ACTION:

1. Motion to sell the 2001 Ford F-150 through a closed bid process.
2. No action.

RECOMMENDATION:

1. Motion to sell the 2001 Ford F-150 through a closed bid process.

ATTACHMENTS:

None.

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: January 31, 2019
SUBJECT: USDA Loan and Grant Application

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

SUMMARY:

The City of Lowell has an opportunity to apply for USDA Rural Development funding to replace a water line on Main Street from Pioneer Street to Moss Street, water and sewer lines on Lakeview Avenue from Pioneer Street to Moss Street, and citywide water meter replacement for an approximate cost of \$460,000. The City held a public hearing earlier to provide an opportunity for the public to comment on the application.

FISCAL IMPACT:

The City is eligible for up to a 45% grant. If awarded, this would reduce the loan cost to approximately \$253,000.

COURSES OF ACTION:

1. Motion to authorize the City Administrator to apply to USDA Rural Development for funding to replace a water line on Main Street from Pioneer Street to Moss Street, water and sewer lines on Lakeview Avenue from Pioneer Street to Moss Street, and citywide water meter replacement for an approximate cost of \$460,000.
2. No action.

RECOMMENDATION:

1. Motion to authorize the City Administrator to apply to USDA Rural Development for funding to replace a water line on Main Street from Pioneer Street to Moss Street, water and sewer lines on Lakeview Avenue from Pioneer Street to Moss Street, and citywide water meter replacement for an approximate cost of \$460,000.

ATTACHMENTS:

None.

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: January 31, 2020
SUBJECT: City Administrator Contract

- DISCUSSION
- ACTION
- RESOLUTION
- ORDINANCE
- PROCLAMATION
- REPORT

SUMMARY:

The current contract for my position runs through December 31, 2020. Typically, contracts are considered for renewal early in the final year so that both parties have ample time to make plans. The only proposed changes are the salary and end date of the contract.

FISCAL IMPACT:

All salaries are reviewed and included in the annual budget.

COURSES OF ACTION:

1. Motion to approve the 2020 City Administrator Contract, as written.
2. Motion to approve the 2020 City Administrator Contract, as amended.
3. No action.

RECOMMENDATION:

N/A

ATTACHMENTS:

1. Proposed City Administrator Contract

EMPLOYMENT AGREEMENT

THIS AGREEMENT made and entered into this ___ day of February 2020, between the CITY OF LOWELL, State of Oregon, a municipal corporation, hereinafter referred to as "City" and Jared Cobb, both of whom understand the following:

It is the desire of City to: (1) retain the services of Jared Cobb as City Administrator to perform those duties as described in Lowell Revised Code §2.040, *et seq.*, (2) to specify certain conditions of employment and set working conditions, (3) to establish the terms of compensation for the employment and, (4) to provide the means for terminating Jared Cobb's services in the event he may be unable to discharge his duties or when City may desire to otherwise terminate his services; and

It is the desire of Jared Cobb to enter into employment as City Administrator of said City subject to the terms and conditions as set forth herein;

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

Section 1. Duties

City agrees to employ Jared Cobb as City Administrator of the City, according to the terms of this agreement, to perform the duties and responsibilities specified in the Lowell Revised Code §2.040-2.043, as well as such other legally permissible and proper duties and responsibilities as the City Council shall from time to time specify, and Jared Cobb accepts such employment and agrees to perform said duties and responsibilities.

Section 2. Term

Jared Cobb's employment shall be a term of three (3) years, beginning January 1, 2020 and ending December 31, 2022. Termination of this employment agreement shall also terminate Jared Cobb's position as City Administrator. If no replacement will be present on January 1, 2023, this agreement may be continued by the City on a month to month basis.

Section 3. Termination and Severance Provisions

A. Jared Cobb may be terminated at any time for cause. For cause shall include arrest for any felony, or misdemeanor violation involving dishonest practices, or discovery of other deliberate actions that are contrary to the good will and public standing of the City and tend to lower the reputation of the City exclusively determined by the City. The City shall not terminate this Agreement pursuant to this paragraph until a written statement of the grounds for termination has first been provided to Jared Cobb. Jared Cobb shall then be entitled to a conference with the Council at which time Jared Cobb, and his representative if one is selected by Jared Cobb, shall be given a reasonable opportunity to address the Council regarding the proposed for cause termination. This conference with the Council shall be Jared Cobb's exclusive right to any hearing otherwise required by law.

B. Jared Cobb agrees to remain in the exclusive employ of the City and not become simultaneously employed by any other government entity without the express written approval of the City Council. Reasonable requests for part-time employment will be granted where no conflict of interest or duties are likely.

C. In the event City terminates Jared Cobb, without cause, City shall give Jared Cobb written notice within 24 hours taking action. Such termination shall be subject to section 9.

D. Even though this contract governs the employee/employer terms and conditions of employment, except as specifically set forth herein, Jared Cobb is a city employee in all matters pertaining to law and is afforded all the normal personal liability protections of a senior management position as set forth in the Lowell Employee Manual and state and City laws.

Section 4. Compensation

A. City agrees to pay Jared Cobb wages in the amount of \$7,500.00 per month. This monthly salary shall commence with the first day of this Agreement.

B. Benefits shall be as specified in the most recent edition of the City of Lowell Employee Manual, with the exception of vacation, which shall accrue at 16.67 hours/month. Vacation time shall be taken with consideration to Jared Cobb's position as City Administrator.

Section 5. Evaluation

At the end of each contract year, the City Council shall evaluate the performance of the City Administrator and shall consider an increase in salary and/or increase in vacation accrual, if the City Administrator is performing at a level acceptable to the majority of the City Council.

Section 6. Hours of Work

It is recognized that Jared Cobb may devote significant time outside of normal hours to the business of the City, and the City recognizes and authorizes Jared Cobb to take occasional time off for personal business matters, without using vacation or sick time. This generally is referred to as a "professional work week" wherein Jared Cobb may work 52 hours one week and 38 hours some other week. Generally, it is expected that Jared Cobb will work an average of 40 hours per week.

Section 6. Auto Allowance

A. Jared Cobb may attend official meetings and gatherings and conduct other business on behalf of the City. Jared Cobb will need to utilize his private motor vehicle for such purposes. The City shall reimburse him for the actual mileage, at the prevailing IRS rate, for the travel associated with the use of his private vehicle on behalf of the City. There is no

reimbursement for mileage between his residence and the City.

B. Jared Cobb must insure his privately-owned vehicle against liability in an amount not less than the minimum requirements of the State of Oregon. Mileage reimbursement is considered full payment, including deductibles, insurance, maintenance, fuel and other operating costs, for its use.

Sections 7. Professional Development

As finances allow, the City agrees to budget and pay the registration, travel and subsistence expense of Jared Cobb for professional meetings adequate to continue the professional development of Jared Cobb. Such costs shall include membership in ICMA and the Oregon City/County Management Association.

Section 8. Phone

The City shall provide Jared Cobb with a City issued cellular phone to be used exclusively for city business. The type of phone will be mutually determined. The City will retain ownership of this phone and pay all normal monthly fees. As an alternative, Jared Cobb may elect to receive a monthly stipend in the amount \$40 per month as reimbursement for use of his personal cellular phone to conduct City business.

Section 9. Severance

The City may, at any time and without cause or a hearing, terminate this Agreement. In consideration for exercise of this right, the City shall pay to Jared Cobb the remainder of the unexpired term of this Agreement, or four (4) months, whichever is less, a sum equal to the salary in effect at the time of such exercise. Payment to Jared Cobb shall be in monthly installments, unless City elects to make a lump sum payment. The parties agree that the City's completion of its obligations under this provision constitutes Jared Cobb's sole remedy in law or equity. The parties agree that this provision is intended to meet the requirements governing cash settlements established in Oregon Law.

Section 10. Other Terms and Conditions of Employment

The City Council may adopt such other terms and conditions of employment, as it may determine from time to time, relating to the performance of Jared Cobb, provided such terms and conditions are consistent with the provisions of this agreement, the City Charter, or any other law.

Section 11. General Provisions.

A. The text herein shall constitute the entire agreement between the parties.

B. This agreement shall be binding upon and inure to the benefit of the heirs at law and personal representatives of Jared Cobb's estate.

C. This agreement shall become effective upon its signature by both parties, and supersedes and replaces any prior offers, communications, inducements or representations made prior to the execution of this agreement.

D. If any provision, or portion thereof contained in this agreement is held to be unconstitutional, invalid, or unenforceable, the remainder of this agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

E. In the event either party undertakes any action to enforce or contest any matter arising out of or relating to this agreement, that action shall be brought in binding arbitration pursuant to ORS Chapter 36.600, et seq., The Uniform Arbitration Act. The prevailing party in such an action shall be awarded such attorney fees and costs as the arbitrator shall deem reasonable, considering the complexity, effort and result against the party who shall not prevail.

F. This Agreement may only be amended in writing, which must be signed by both parties to be effective.

IN WITNESS WHEREOF, the City Council has approved of this employment agreement and has authorized the Mayor to sign on behalf of the City of Lowell and Jared Cobb has signed and executed this agreement, both in duplicate, the day and year indicated below.

Jared Cobb

Don Bennett, Mayor

Date

Date

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Jared Cobb, City Administrator
DATE: January 31, 2020
SUBJECT: Ordinance 301
BBJ Festival Committee
Membership Requirements

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

SUMMARY:

At the January 14, 2020 BBJ Festival Committee meeting the group discussed changing the membership requirements. The Committee recommended changing the requirements to allow two at-large positions. At the January 21, 2020 City Council meeting the Council requested an ordinance to reflect these changes.

FISCAL IMPACT:

None.

COURSES OF ACTION:

1. Motion for a first reading of Ordinance 301.
2. No action.

RECOMMENDATION:

1. Motion for a first reading of Ordinance 301.

ATTACHMENTS:

1. Ordinance 301

CITY OF LOWELL, OREGON

ORDINANCE 301

AN ORDINANCE AMENDING LOWELL REVISED CODE, SECTION 2.627.

THE CITY OF LOWELL ORDAINS AS FOLLOWS:

Section 1. The following section of the Lowell Revised Code 2.627 is hereby amended as follows.

Sec. 2.627. - Blackberry Jam Festival Committee.

There is hereby established a Blackberry Jam Festival Committee (BBJ Festival Committee). The BBJ Festival Committee shall serve as a standing decision-making body within the constraints of the approved operating budget and City of Lowell policies and procedures.

- (a) *Membership* . The BBJ Festival Committee shall consist of five members ~~residing within the City of Lowell or communities of Dexter, Trent, Fall Creek, and Unity~~ and meet the following criteria, unless waived by an action of the City Council:
- (1) Three members shall reside within the City of Lowell or communities of Dexter, Trent, Fall Creek, and Unity.
 - (2) Two members may be selected at-large.
- (b) *Term of office* . Members of the Blackberry Jam Festival Committee shall serve a term of two years. Expiration of the terms shall be staggered such that the terms of three members expire on December 31st of odd numbered years and the terms of two members expire on December 31st of even numbered years.
- (c) *Additional officers* . The committee may appoint additional officers, as necessary, to accomplish its objectives, and such other non-voting members to organize and operate the Blackberry Jam Festival.
- (d) *Powers and duties* . The BBJ Festival Committee shall organize and operate a community event to accomplish the following goals:
- (1) Provide exposure to Lowell's many recreational opportunities and community spirit.
 - (2) Provide a marketplace for local crafters and food vendors.
 - (3) Provide a venue for local non-profit fundraising activities.
 - (4) Increase tourism in the City of Lowell, surrounding communities, and Lane County.
- (e) *Reporting* . An annual report describing the activities of the previous event shall be submitted by ~~August~~ December 31 of each year.

Adopted by the City Council of the City of Lowell, this 18th day of February 2020.

Yea: _____

Nay: _____

Approved: _____
Don Bennett, Mayor

First Reading:
Second Reading:
Adopted:
Signed:
Effective Date:

Attest: _____
Jared Cobb, City Administrator

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2019

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	494,516.72
999-1112	CASH IN BANK - XPRESS DEP	.00
999-1115	CASH IN BANK - LGIP	936,949.69
999-1175	UTILITY CASH CLEARING	.00
		1,431,466.41
999-1110	CASH ALLOCATED TO FUNDS	(1,431,466.41)
		.00

TOTAL UNALLOCATED CASH

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	347,573.09
230	ALLOCATION TO WATER FUND	192,866.21
240	ALLOCATION TO SEWER FUND	147,498.88
312	ALLOCATION TO STREET FUND	95,491.34
314	ALLOCATION TO BLACKBERRY JAM FUND	13,221.71
410	ALLOCATION TO PARKS SDC FUND	52,016.37
412	ALLOCATION TO STREETS SDC FUND	45,857.63
417	ALLOCATION TO SDC FUND	.00
430	ALLOCATION TO WATER SDC FUND	301,332.84
440	ALLOCATION TO SEWER SDC FUND	136,467.46
445	ALLOCATION TO STORMWATER SDC FUND	43,370.73
520	ALLOCATION TO WATER RESERVE FUND	23,637.30
521	ALLOCATION TO SEWER RESERVE FUND	9,823.84
550	ALLOCATION TO EQUIPMENT FUND	22,175.88
555	ALLOCATION TO DEBT RESERVE FUND	133.13
		1,431,466.41
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,431,466.41)
		.00

ZERO PROOF IF ALLOCATIONS BALANCE

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2019

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	129,396.08	
110-1115	CASH IN BANK - LGIP	218,177.01	
110-1118	CASH IN BANK - COURT	.00	
110-1120	PETTY CASH	250.00	
110-1510	ACCOUNTS RECEIVABLE	.00	
110-1520	TAXES RECEIVABLE	.00	
110-1620	INVENTORY	.00	
110-1710	LAND	2,595,845.69	
110-1720	BUILDINGS & FACILITIES	429,324.77	
110-1730	EQUIPMENT & FURNISHINGS	18,660.63	
110-1740	VEHICLES & ROLLING STOCK	42,417.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	.00	
110-1820	AD - BUILDINGS & FACILITIES	(148,802.55)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(5,760.93)	
110-1840	AD - VEHICLES & ROLLING STOCK	(7,323.96)	
110-1850	AD - INFRASTRUCTURE	(13,038.27)	
110-1950	DEFERRED OUTFLOWS OF RESOURCES	.00	
	TOTAL ASSETS		3,291,908.96

LIABILITIES AND EQUITY

LIABILITIES

110-2125	ACCOUNTS PAYABLE	.00	
110-2205	WAGES PAYABLE	2,087.96	
110-2210	PAYROLL TAXES PAYABLE	891.77	
110-2245	HEALTH INSURANCE PAYABLE	867.27	
110-2250	RETIREMENT PAYABLE	681.09	
110-2510	BAIL HELD	357.00	
110-2515	CET TAX COLLECTED	8,595.56	
110-2525	OTHER DEPOSITS	200.00	
110-2950	DEFERRED INFLOWS OF RESOURCES	.00	
	TOTAL LIABILITIES		13,680.65

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	297,503.45	
110-3275	GASB - FIXED ASSETS	2,944,085.87	
	REVENUE OVER EXPENDITURES - YTD	36,638.99	
	BALANCE - CURRENT DATE	36,638.99	
	TOTAL FUND EQUITY		3,278,228.31
	TOTAL LIABILITIES AND EQUITY		3,291,908.96

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
110-310-4112	PROPERTY TAXES - CURRENT	48,130.61	138,583.94	142,768.00	4,184.06	97.1
110-310-4114	PROPERTY TAXES - PRIOR	203.41	1,793.98	5,293.00	3,499.02	33.9
	TOTAL TAXES	48,334.02	140,377.92	148,061.00	7,683.08	94.8
<u>INVESTMENT EARNINGS</u>						
110-315-4125	INTEREST EARNED	444.07	2,914.45	6,130.00	3,215.55	47.5
	TOTAL INVESTMENT EARNINGS	444.07	2,914.45	6,130.00	3,215.55	47.5
<u>INTERGOVERNMENTAL</u>						
110-320-4132	STATE REVENUE SHARING	.00	5,018.79	10,421.00	5,402.21	48.2
110-320-4134	CIGARETTE TAX	207.55	649.10	1,000.00	350.90	64.9
110-320-4136	LIQUOR TAX	1,275.80	9,091.99	20,564.00	11,472.01	44.2
110-320-4145	TRANSIENT ROOM TAX	.00	5.47	300.00	294.53	1.8
110-320-4148	MARIJUANA TAX DISTRIBUTION	1,576.58	3,193.91	5,200.00	2,006.09	61.4
	TOTAL INTERGOVERNMENTAL	3,059.93	17,959.26	37,485.00	19,525.74	47.9
<u>GRANT REVENUES</u>						
110-325-4151	GRANT REVENUE	.00	30,000.00	1,050,000.00	1,020,000.00	2.9
110-325-4152	TOURISM GRANT	.00	10,137.00	9,832.00	(305.00)	103.1
110-325-4154	SUMMER READING GRANT	.00	.00	1,000.00	1,000.00	.0
110-325-4158	DLCD GRANT	.00	.00	1,000.00	1,000.00	.0
	TOTAL GRANT REVENUES	.00	40,137.00	1,061,832.00	1,021,695.00	3.8
<u>FRANCHISE FEES</u>						
110-330-4310	CABLE FRANCHISE FEES	.00	2,760.57	4,388.00	1,627.43	62.9
110-330-4312	ELECTRIC FRANCHISE FEES	.00	25,354.86	47,298.00	21,943.14	53.6
110-330-4314	GARBAGE FRANCHISE FEES	.00	.00	4,000.00	4,000.00	.0
110-330-4316	TELECOM FRANCHISE FEES	.00	.00	1,706.00	1,706.00	.0
	TOTAL FRANCHISE FEES	.00	28,115.43	57,392.00	29,276.57	49.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352 LAND USE & DEVELOPMENT	.00	6,502.00	13,500.00	6,998.00	48.2
110-335-4354 MISC PERMITS & LICENSES	20.00	370.00	250.00	(120.00)	148.0
110-335-4356 BUILDING PERMIT FEES	676.31	15,318.20	40,634.00	25,315.80	37.7
110-335-4358 ELECTRICAL PERMIT FEES	324.80	3,729.60	6,095.00	2,365.40	61.2
110-335-4360 DOG LICENSES	84.00	400.00	700.00	300.00	57.1
TOTAL LICENSES & PERMITS	1,105.11	26,319.80	61,179.00	34,859.20	43.0
<u>CHARGES FOR SERVICE</u>					
110-340-4410 COPY, FAX, NOTARY & RESEARCH	190.00	722.30	100.00	(622.30)	722.3
110-340-4413 LIBRARY MEMBERSHIPS	.00	.00	1,250.00	1,250.00	.0
110-340-4415 LIBRARY BUSINESS SERVICES	.00	.00	500.00	500.00	.0
110-340-4417 LIEN SEARCHES	50.00	250.00	350.00	100.00	71.4
110-340-4419 ELECTION FILING FEES	.00	.00	50.00	50.00	.0
110-340-4421 SDC/CET ADMIN FEE	525.79	2,549.82	2,200.00	(349.82)	115.9
110-340-4423 PAY STATION REVENUE	.00	73.75	100.00	26.25	73.8
TOTAL CHARGES FOR SERVICE	765.79	3,595.87	4,550.00	954.13	79.0
<u>SDC REVENUE</u>					
110-345-4511 PARKS REIMBURSEMENT SDC	47.00	282.00	387.00	105.00	72.9
TOTAL SDC REVENUE	47.00	282.00	387.00	105.00	72.9
<u>FINES & FORFEITURES</u>					
110-350-4625 MUNICIPAL COURT REVENUE	(357.00)	1,544.00	2,942.00	1,398.00	52.5
TOTAL FINES & FORFEITURES	(357.00)	1,544.00	2,942.00	1,398.00	52.5
<u>LOAN PAYMENTS & PROCEEDS</u>					
110-360-4225 LOAN PROCEEDS	.00	.00	.00	.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	.00	.00	.0
<u>REIMBURSEMENT REVENUE</u>					
110-365-4752 REIMBURSEMENT REVENUE	.00	.00	5,000.00	5,000.00	.0
110-365-4790 SVDP PROJECT REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL REIMBURSEMENT REVENUE	.00	.00	5,000.00	5,000.00	.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
110-370-4822	BBJ ADMIN FEE	.00	.00	.00	.0
110-370-4824	DONATIONS	.00	85.25	.00 (85.25)	.0
110-370-4825	LIBRARY DONATIONS	.00	.00	1,000.00	1,000.00 .0
110-370-4849	CAPITAL ASSET DISPOSAL	.00	.00	.00	.00 .0
	TOTAL OTHER REVENUE	.00	85.25	1,000.00	914.75 8.5
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895	MISCELLANEOUS REVENUE	75.68	2,262.16	2,500.00	237.84 90.5
	TOTAL MISCELLANEOUS REVENUE	75.68	2,262.16	2,500.00	237.84 90.5
<u>TRANSFERS IN</u>					
110-390-4912	TRANSFER FROM STREET FUND	.00	.00	.00	.00 .0
110-390-4914	TRANSFER FROM BBJ FUND	.00	.00	.00	.00 .0
110-390-4917	TRANSFER FROM SDC FUND	.00	.00	.00	.00 .0
	TOTAL TRANSFERS IN	.00	.00	.00	.00 .0
	TOTAL FUND REVENUE	53,474.60	263,593.14	1,388,458.00	1,124,864.86 19.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110	CITY ADMINISTRATOR	1,386.66	9,013.29	17,305.00	8,291.71 52.1
110-410-5112	FINANCE CLERK	.00	.00	.00	.00 .0
110-410-5114	CITY CLERK	440.48	2,852.63	5,153.00	2,300.37 55.4
110-410-5150	PUBLIC WORKS DIRECTOR	.00	.00	.00	.00 .0
110-410-5152	UTILITY WORKER I	.00	.00	.00	.00 .0
110-410-5154	UTILITY WORKER II	.00	.00	.00	.00 .0
110-410-5156	UTILITY WORKER III	.00	.00	.00	.00 .0
110-410-5158	MAINTENANCE WORKER I	137.05	903.33	1,824.00	920.67 49.5
110-410-5220	OVERTIME	5.72	28.58	193.00	164.42 14.8
110-410-5315	SOCIAL SECURITY/MEDICARE	150.69	979.06	2,195.00	1,215.94 44.6
110-410-5320	WORKER'S COMP	.61	109.57	179.00	69.43 61.2
110-410-5350	UNEMPLOYMENT	.00	.00	1,733.00	1,733.00 .0
110-410-5410	HEALTH INSURANCE	265.93	2,143.81	3,582.00	1,438.19 59.9
110-410-5450	PUBLIC EMPLOYEES RETIREMENT	339.62	2,206.36	4,220.00	2,013.64 52.3
110-410-5910	WAGE ADJUSTMENT	.00	.00	.00	.00 .0
	TOTAL PERSONAL SERVICES	2,726.76	18,236.63	36,384.00	18,147.37 50.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-410-6110	.00	.00	4,419.00	4,419.00	.0
110-410-6112	.00	155.40	5,000.00	4,844.60	3.1
110-410-6114	312.00	2,524.75	3,749.00	1,224.25	67.3
110-410-6122	335.10	5,726.60	5,753.00	26.40	99.5
110-410-6124	217.28	957.18	2,000.00	1,042.82	47.9
110-410-6128	7,535.00	29,662.00	2,371.00	(27,291.00)	1251.0
110-410-6132	.00	.00	.00	.00	.0
110-410-6190	.00	.00	.00	.00	.0
110-410-6210	.00	5,968.33	6,115.00	146.67	97.6
110-410-6220	595.41	1,248.44	6,900.00	5,651.56	18.1
110-410-6222	.00	.00	1,200.00	1,200.00	.0
110-410-6226	.00	231.15	750.00	518.85	30.8
110-410-6228	.00	.00	1,000.00	1,000.00	.0
110-410-6230	18.78	886.67	1,000.00	113.33	88.7
110-410-6234	.00	13.30	1,000.00	986.70	1.3
110-410-6238	18.18	561.52	1,000.00	438.48	56.2
110-410-6240	.00	1,973.11	1,500.00	(473.11)	131.5
110-410-6290	.00	.00	500.00	500.00	.0
110-410-6320	.00	.00	1,000.00	1,000.00	.0
110-410-6324	.00	.00	100.00	100.00	.0
110-410-6334	.00	965.92	2,000.00	1,034.08	48.3
110-410-6420	41.23	1,302.96	200.00	(1,102.96)	651.5
110-410-6425	90.40	539.76	150.00	(389.76)	359.8
110-410-6430	359.86	1,158.42	550.00	(608.42)	210.6
110-410-6435	92.47	533.32	315.00	(218.32)	169.3
110-410-6440	210.90	1,225.07	342.00	(883.07)	358.2
110-410-6445	14.10	55.93	90.00	34.07	62.1
110-410-6510	.00	.00	2,000.00	2,000.00	.0
110-410-6512	.00	548.87	600.00	51.13	91.5
110-410-6514	.00	.00	.00	.00	.0
110-410-6792	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	9,840.71	56,238.70	56,604.00	365.30	99.4
<u>CAPITAL OUTLAY</u>					
110-410-8225	.00	.00	90,000.00	90,000.00	.0
110-410-8320	.00	5,925.15	.00	(5,925.15)	.0
110-410-8335	.00	.00	.00	.00	.0
110-410-8425	.00	.00	.00	.00	.0
TOTAL CAPITAL OUTLAY	.00	5,925.15	90,000.00	84,074.85	6.6
TOTAL ADMINISTRATION	12,567.47	80,400.48	182,988.00	102,587.52	43.9
<u>PARKS & RECREATION</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>						
110-420-5110	CITY ADMINISTRATOR	346.66	2,253.29	4,328.00	2,074.71	52.1
110-420-5150	PUBLIC WORKS DIRECTOR	287.08	1,864.15	3,374.00	1,509.85	55.3
110-420-5152	UTILITY WORKER I	619.24	3,920.61	3,276.00	(644.61)	119.7
110-420-5154	UTILITY WORKER II	.00	.00	3,276.00	3,276.00	.0
110-420-5156	UTILITY WORKER III	.00	.00	.00	.00	.0
110-420-5158	MAINTENANCE WORKER I	685.20	4,516.08	9,118.00	4,601.92	49.5
110-420-5220	OVERTIME	24.81	197.46	1,351.00	1,153.54	14.6
110-420-5315	SOCIAL SECURITY/MEDICARE	150.15	975.51	2,217.00	1,241.49	44.0
110-420-5320	WORKER'S COMP	1.01	428.12	1,709.00	1,280.88	25.1
110-420-5350	UNEMPLOYMENT	.00	.00	1,861.00	1,861.00	.0
110-420-5410	HEALTH INSURANCE	299.94	2,052.76	4,316.00	2,263.24	47.6
110-420-5450	PUBLIC EMPLOYEES RETIREMENT	338.43	2,030.88	4,262.00	2,231.12	47.7
110-420-5910	WAGE ADJUSTMENT	.00	.00	.00	.00	.0
TOTAL PERSONAL SERVICES		2,752.52	18,238.86	39,088.00	20,849.14	46.7
<u>MATERIALS & SERVICES</u>						
110-420-6128	OTHER CONTRACT SERVICES	.00	2,830.00	1,000.00	(1,830.00)	283.0
110-420-6234	GENERAL SUPPLIES	.00	3,867.81	2,000.00	(1,867.81)	193.4
110-420-6290	MISCELLANEOUS	.00	.00	500.00	500.00	.0
110-420-6320	BUILDING REPAIR & MAINTENANCE	.00	695.57	2,500.00	1,804.43	27.8
110-420-6324	EQUIPMENT REPAIR & MAINTENANCE	.00	265.96	1,000.00	734.04	26.6
110-420-6328	PROPERTY MAINTENANCE	.00	.00	.00	.00	.0
110-420-6330	OTHER REPAIR & MAINTENANCE	2,652.55	3,632.69	5,000.00	1,367.31	72.7
110-420-6334	NON-CAPITALIZED ASSETS	.00	1,290.90	2,000.00	709.10	64.6
110-420-6339	MAINTENANCE - NELSON LAND DONA	.00	.00	500.00	500.00	.0
110-420-6420	WATER SERVICES	57.67	1,921.84	5,150.00	3,228.16	37.3
110-420-6425	SEWER SERVICES	120.54	719.72	1,439.00	719.28	50.0
110-420-6430	ELECTRICITY SERVICES	54.02	287.65	614.00	326.35	46.9
110-420-6445	REFUSE SERVICES	28.20	142.26	288.00	145.74	49.4
110-420-6710	GAS & OIL	.00	776.19	812.00	35.81	95.6
TOTAL MATERIALS & SERVICES		2,912.98	16,430.59	22,803.00	6,372.41	72.1
<u>CAPITAL OUTLAY</u>						
110-420-8225	BUILDINGS & FACILITIES	.00	.00	.00	.00	.0
110-420-8335	EQUIPMENT & FURNISHINGS	.00	.00	.00	.00	.0
110-420-8425	VEHICLES & ROLLING STOCK	.00	.00	.00	.00	.0
110-420-8520	PARKS IMPROVEMENTS	.00	7,187.65	790,000.00	782,812.35	.9
TOTAL CAPITAL OUTLAY		.00	7,187.65	790,000.00	782,812.35	.9
TOTAL PARKS & RECREATION		5,665.50	41,857.10	851,891.00	810,033.90	4.9
<u>POLICE</u>						

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-430-6118 POLICE SERVICES	.00	11,718.00	30,561.00	18,843.00	38.3
110-430-6334 NON-CAPITALIZED ASSETS	.00	.00	5,000.00	5,000.00	.0
TOTAL MATERIALS & SERVICES	.00	11,718.00	35,561.00	23,843.00	33.0
TOTAL POLICE	.00	11,718.00	35,561.00	23,843.00	33.0
<u>COMMUNITY DEVELOPMENT</u>					
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	346.66	2,253.29	4,325.00	2,071.71	52.1
110-440-5112 FINANCE CLERK	.00	.00	.00	.00	.0
110-440-5114 CITY CLERK	220.24	1,426.32	2,577.00	1,150.68	55.4
110-440-5220 OVERTIME	2.86	14.29	97.00	82.71	14.7
110-440-5315 SOCIAL SECURITY/MEDICARE	43.60	282.65	628.00	345.35	45.0
110-440-5320 WORKER'S COMP	.17	36.26	14.00	(22.26)	259.0
110-440-5350 UNEMPLOYMENT	.00	.00	508.00	508.00	.0
110-440-5410 HEALTH INSURANCE	100.53	849.75	1,314.00	464.25	64.7
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	98.22	636.76	1,207.00	570.24	52.8
TOTAL PERSONAL SERVICES	812.28	5,499.32	10,670.00	5,170.68	51.5
<u>MATERIALS & SERVICES</u>					
110-440-6116 ENGINEERING SERVICES	940.76	6,008.26	500.00	(5,508.26)	1201.7
110-440-6128 OTHER CONTRACT SERVICES	.00	18,092.22	10,000.00	(8,092.22)	180.9
110-440-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	100.00	100.00	.0
110-440-6226 POSTAGE	.00	.00	250.00	250.00	.0
110-440-6240 TRAVEL & TRAINING	.00	.00	500.00	500.00	.0
110-440-6290 MISCELLANEOUS	.00	.00	250.00	250.00	.0
110-440-6522 LAND USE & DEVELOPMENT COSTS	6,486.28	11,382.26	10,125.00	(1,257.26)	112.4
110-440-6524 BUILDING PERMIT COSTS	6,286.54	23,923.98	31,282.00	7,358.02	76.5
110-440-6525 ELECTRICAL PERMIT COSTS	384.00	3,856.71	4,650.00	793.29	82.9
TOTAL MATERIALS & SERVICES	14,097.58	63,263.43	57,657.00	(5,606.43)	109.7
TOTAL COMMUNITY DEVELOPMENT	14,909.86	68,762.75	68,327.00	(435.75)	100.6
<u>LIBRARY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	.00	.00	11,700.00	11,700.00	.0
110-450-5158 MAINTENANCE WORKER I	137.05	903.33	.00	(903.33)	.0
110-450-5315 SOCIAL SECURITY/MEDICARE	10.49	69.13	1,049.00	979.87	6.6
110-450-5320 WORKER'S COMP	.09	53.25	50.00	(3.25)	106.5
110-450-5350 UNEMPLOYMENT	.00	.00	741.00	741.00	.0
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	23.63	155.71	2,017.00	1,861.29	7.7
TOTAL PERSONAL SERVICES	171.26	1,181.42	15,557.00	14,375.58	7.6
<u>MATERIALS & SERVICES</u>					
110-450-6122 IT SERVICES	7.20	295.20	7,440.00	7,144.80	4.0
110-450-6128 OTHER CONTRACT SERVICES	.00	250.00	2,000.00	1,750.00	12.5
110-450-6226 POSTAGE	.00	.00	50.00	50.00	.0
110-450-6230 OFFICE SUPPLIES/EQUIPMENT	.00	.00	500.00	500.00	.0
110-450-6234 GENERAL SUPPLIES	.00	.00	1,500.00	1,500.00	.0
110-450-6290 MISCELLANEOUS	.00	.00	250.00	250.00	.0
110-450-6320 BUILDING REPAIR & MAINTENANCE	.00	1,320.44	100.00	(1,220.44)	1320.4
110-450-6334 NON-CAPITALIZED ASSETS	.00	.00	1,000.00	1,000.00	.0
110-450-6420 WATER SERVICES	13.75	434.34	1,200.00	765.66	36.2
110-450-6425 SEWER SERVICES	30.14	179.96	732.00	552.04	24.6
110-450-6430 ELECTRICITY SERVICES	119.95	386.14	3,600.00	3,213.86	10.7
110-450-6435 INTERNET SERVICES	92.47	533.32	2,100.00	1,566.68	25.4
110-450-6440 TELEPHONE SERVICES	.00	.00	300.00	300.00	.0
110-450-6445 REFUSE SERVICES	14.10	55.93	600.00	544.07	9.3
110-450-6530 SUMMER READING PROGRAM	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	277.61	3,455.33	22,372.00	18,916.67	15.4
<u>CAPITAL OUTLAY</u>					
110-450-8225 BUILDINGS & FACILITIES	.00	.00	302,000.00	302,000.00	.0
110-450-8335 EQUIPMENT & FURNISHINGS	.00	.00	.00	.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	302,000.00	302,000.00	.0
TOTAL LIBRARY	448.87	4,636.75	339,929.00	335,292.25	1.4
<u>CODE ENFORCEMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-460-5110 CITY ADMINISTRATOR	346.66	2,253.29	4,326.00	2,072.71	52.1
110-460-5150 PUBLIC WORKS DIRECTOR	287.08	1,864.15	3,374.00	1,509.85	55.3
110-460-5220 OVERTIME	.00	80.15	.00	(80.15)	.0
110-460-5315 SOCIAL SECURITY/MEDICARE	48.48	321.10	691.00	369.90	46.5
110-460-5320 WORKER'S COMP	.18	36.36	307.00	270.64	11.8
110-460-5350 UNEMPLOYMENT	.00	.00	573.00	573.00	.0
110-460-5410 HEALTH INSURANCE	100.02	684.30	1,439.00	754.70	47.6
110-460-5450 PUBLIC EMPLOYEES RETIREMENT	109.26	723.67	1,328.00	604.33	54.5
TOTAL PERSONAL SERVICES	891.68	5,963.02	12,038.00	6,074.98	49.5
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	206.54	2,500.00	2,293.46	8.3
110-460-6234 GENERAL SUPPLIES	.00	.00	100.00	100.00	.0
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	274.84	.00	(274.84)	.0
110-460-6540 DOG/CAT CONTROL	.00	.00	.00	.00	.0
TOTAL MATERIALS & SERVICES	.00	481.38	2,700.00	2,218.62	17.8
TOTAL CODE ENFORCEMENT	891.68	6,444.40	14,738.00	8,293.60	43.7
<u>TOURISM</u>					
<u>MATERIALS & SERVICES</u>					
110-470-6128 OTHER CONTRACT SERVICES	.00	.00	1,000.00	1,000.00	.0
110-470-6224 MARKETING	.00	120.00	2,000.00	1,880.00	6.0
110-470-6226 POSTAGE	.00	.00	100.00	100.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	250.00	250.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	64.82	306.61	5,000.00	4,693.39	6.1
110-470-6327 COMMUNITY GRANT PROGRAM	.00	.00	3,000.00	3,000.00	.0
110-470-6328 MATCHING GRANT FUNDS	.00	.00	.00	.00	.0
110-470-6550 TOURISM FUNDED PROJECTS	.00	1,072.15	.00	(1,072.15)	.0
TOTAL MATERIALS & SERVICES	64.82	1,498.76	11,350.00	9,851.24	13.2
TOTAL TOURISM	64.82	1,498.76	11,350.00	9,851.24	13.2
<u>MUNICIPAL COURT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	346.66	2,253.29	4,325.00	2,071.71	52.1
110-480-5112 FINANCE CLERK	.00	.00	.00	.00	.0
110-480-5114 CITY CLERK	220.24	1,426.32	2,577.00	1,150.68	55.4
110-480-5220 OVERTIME	2.86	14.29	97.00	82.71	14.7
110-480-5315 SOCIAL SECURITY/MEDICARE	43.60	282.65	628.00	345.35	45.0
110-480-5320 WORKER'S COMP	.17	36.26	14.00	(22.26)	259.0
110-480-5350 UNEMPLOYMENT	.00	.00	508.00	508.00	.0
110-480-5410 HEALTH INSURANCE	100.53	849.75	1,314.00	464.25	64.7
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	98.22	636.76	1,207.00	570.24	52.8
TOTAL PERSONAL SERVICES	812.28	5,499.32	10,670.00	5,170.68	51.5
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	.00	1,250.00	1,250.00	.0
110-480-6121 BAILIFF CONTRACT	.00	.00	.00	.00	.0
110-480-6128 OTHER CONTRACT SERVICES	.00	46.59	1,500.00	1,453.41	3.1
110-480-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	.00	.00	.0
110-480-6226 POSTAGE	.00	.00	50.00	50.00	.0
110-480-6238 BANK SERVICE CHARGES	.00	.00	200.00	200.00	.0
110-480-6290 MISCELLANEOUS	.00	.00	.00	.00	.0
110-480-6560 STATE ASSESSMENTS	90.00	90.00	500.00	410.00	18.0
TOTAL MATERIALS & SERVICES	90.00	136.59	3,500.00	3,363.41	3.9
TOTAL MUNICIPAL COURT	902.28	5,635.91	14,170.00	8,534.09	39.8
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	13,668.00	13,668.00	.0
110-800-7120 LOAN PRINCIPAL - SDC FUND LOAN	.00	.00	.00	.00	.0
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	18,601.00	18,601.00	.0
110-800-7520 LOAN INTEREST - SDC FUND LOAN	.00	.00	.00	.00	.0
TOTAL DEBT SERVICES	.00	.00	32,269.00	32,269.00	.0
TOTAL DEBT SERVICE	.00	.00	32,269.00	32,269.00	.0
<u>OTHER REQUIREMENTS</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
110-900-9117 TRANSFER TO SDC FUND	.00	.00	.00	.00	.0
110-900-9130 TRANSFER TO WATER FUND	.00	.00	.00	.00	.0
110-900-9140 TRANSFER TO SEWER FUND	.00	.00	.00	.00	.0
110-900-9150 TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00	100.0
110-900-9590 CONTINGENCY	.00	.00	55,502.00	55,502.00	.0
110-900-9895 RESERVED FOR FUTURE USE - PARK	.00	.00	7,500.00	7,500.00	.0
110-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	6,000.00	69,002.00	63,002.00	8.7
TOTAL OTHER REQUIREMENTS	.00	6,000.00	69,002.00	63,002.00	8.7
TOTAL FUND EXPENDITURES	35,450.48	226,954.15	1,620,225.00	1,393,270.85	14.0
NET REVENUE OVER EXPENDITURES	18,024.12	36,638.99	(231,767.00)	(268,405.99)	15.8

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2019

WATER FUND

<u>ASSETS</u>		
230-1110	ALLOCATED CASH	104,691.76
230-1115	CASH IN BANK - LGIP	88,174.45
230-1250	DUE FROM OTHER FUNDS	.00
230-1510	ACCOUNTS RECEIVABLE	25,589.71
230-1530	GRANTS RECEIVABLE	.00
230-1540	LOANS RECEIVABLE	.00
230-1620	INVENTORY	.00
230-1710	LAND	81,179.00
230-1720	BUILDINGS & FACILITIES	34,291.00
230-1730	EQUIPMENT & FURNISHINGS	105,273.63
230-1740	VEHICLES & ROLLING STOCK	34,066.66
230-1750	INFRASTRUCTURE	4,238,861.44
230-1795	CONSTRUCTION IN PROGRESS	.00
230-1820	AD - BUILDINGS & FACILITIES	(17,891.52)
230-1830	AD - EQUIPMENT & FURNISHINGS	(71,429.93)
230-1840	AD - VEHICLES & ROLLING STOCK	(13,373.12)
230-1850	AD - INFRASTRUCTURE	(2,072,930.26)
230-1950	DEFERRED OUTFLOWS OF RESOURCES	.00
	TOTAL ASSETS	2,536,502.82
		2,536,502.82
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
230-2125	ACCOUNTS PAYABLE	.00
230-2205	WAGES PAYABLE	3,253.84
230-2210	PAYROLL TAXES PAYABLE	1,357.53
230-2245	HEALTH INSURANCE PAYABLE	2,148.40
230-2250	RETIREMENT PAYABLE	1,054.19
230-2520	UTILITY DEPOSITS	35,440.00
230-2950	DEFERRED INFLOWS OF RESOURCES	.00
	TOTAL LIABILITIES	43,253.96
<u>FUND EQUITY</u>		
230-3100	BEGINNING FUND BALANCE	140,327.53
230-3275	GASB - FIXED ASSETS	2,318,046.90
	REVENUE OVER EXPENDITURES - YTD	34,874.43
	BALANCE - CURRENT DATE	34,874.43
	TOTAL FUND EQUITY	2,493,248.86
	TOTAL LIABILITIES AND EQUITY	2,536,502.82

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	174.48	1,140.23	2,902.00	1,761.77	39.3
TOTAL INVESTMENT EARNINGS	174.48	1,140.23	2,902.00	1,761.77	39.3
<u>GRANT REVENUES</u>					
230-325-4162 CDBG GRANT	.00	.00	.00	.00	.0
TOTAL GRANT REVENUES	.00	.00	.00	.00	.0
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	.00	500.00	2,000.00	1,500.00	25.0
TOTAL LICENSES & PERMITS	.00	500.00	2,000.00	1,500.00	25.0
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	23,592.35	202,011.54	333,048.00	131,036.46	60.7
230-340-4426 BULK WATER SALES	.00	.00	500.00	500.00	.0
230-340-4430 WATER/SEWER CONNECTION FEES	.00	.00	2,000.00	2,000.00	.0
230-340-4435 FIRE HYDRANT FEE	333.48	2,288.38	4,337.00	2,048.62	52.8
230-340-4450 WATER/SEWER PENALTIES	225.00	1,696.56	.00	(1,696.56)	.0
TOTAL CHARGES FOR SERVICE	24,150.83	205,996.48	339,885.00	133,888.52	60.6
<u>SDC REVENUE</u>					
230-345-4531 WATER REIMBURSEMENT SDC	745.00	6,332.50	8,568.00	2,235.50	73.9
TOTAL SDC REVENUE	745.00	6,332.50	8,568.00	2,235.50	73.9
<u>LOAN PAYMENTS & PROCEEDS</u>					
230-360-4210 PRINCIPAL PAYMENTS RECIEVED	.00	.00	.00	.00	.0
230-360-4220 INTERIM FINANCING REVENUE	.00	.00	.00	.00	.0
230-360-4225 LOAN PROCEEDS	.00	.00	175,000.00	175,000.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	175,000.00	175,000.00	.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REIMBURSEMENT REVENUE</u>					
230-365-4752	REIMBURSEMENT REVENUE	.00	.00	.00	.0
230-365-4790	SVDP PROJECT REIMBURSEMENT	.00	.00	.00	.0
	TOTAL REIMBURSEMENT REVENUE	.00	.00	.00	.0
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230-370-4849	CAPITAL ASSET DISPOSAL	.00	.00	.00	.0
	TOTAL SOURCE 370	.00	.00	.00	.0
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<u>MISCELLANEOUS REVENUE</u>					
230-385-4895	MISCELLANEOUS REVENUE	.00	179.91	5,000.00	4,820.09 3.6
	TOTAL MISCELLANEOUS REVENUE	.00	179.91	5,000.00	4,820.09 3.6
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<u>TRANSFERS IN</u>					
230-390-4910	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00 .0
230-390-4917	TRANSFER FROM SDC FUND	.00	.00	.00	.00 .0
230-390-4940	TRANSFER FROM SEWER FUND	.00	.00	.00	.00 .0
230-390-4955	TRANSFER FROM DEBT RESERVE FUN	.00	.00	.00	.00 .0
	TOTAL TRANSFERS IN	.00	.00	.00	.00 .0
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	TOTAL FUND REVENUE	25,070.31	214,149.12	533,355.00	319,205.88 40.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	1,906.66	12,393.29	23,796.00	11,402.71 52.1
230-490-5112	FINANCE CLERK	.00	.00	.00	.00 .0
230-490-5114	CITY CLERK	1,761.92	11,410.53	20,613.00	9,202.47 55.4
230-490-5150	PUBLIC WORKS DIRECTOR	2,440.18	15,845.26	28,680.00	12,834.74 55.3
230-490-5152	UTILITY WORKER I	2,631.78	16,662.63	13,923.00	(2,739.63) 119.7
230-490-5154	UTILITY WORKER II	.00	.00	13,923.00	13,923.00 .0
230-490-5156	UTILITY WORKER III	.00	.00	.00	.00 .0
230-490-5158	MAINTENANCE WORKER I	205.56	1,354.87	2,735.00	1,380.13 49.5
230-490-5220	OVERTIME	128.30	1,294.09	6,516.00	5,221.91 19.9
230-490-5315	SOCIAL SECURITY/MEDICARE	694.20	4,510.48	9,882.00	5,371.52 45.6
230-490-5320	WORKER'S COMP	3.87	2,078.19	5,934.00	3,855.81 35.0
230-490-5350	UNEMPLOYMENT	.00	.00	8,736.00	8,736.00 .0
230-490-5410	HEALTH INSURANCE	2,147.08	15,987.72	29,720.00	13,732.28 53.8
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	1,564.40	9,452.67	18,996.00	9,543.33 49.8
	TOTAL PERSONAL SERVICES	13,483.95	90,989.73	183,454.00	92,464.27 49.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	.00	.00	4,419.00	4,419.00	.0
230-490-6112	.00	.00	500.00	500.00	.0
230-490-6114	312.00	2,524.75	3,749.00	1,224.25	67.3
230-490-6116	757.50	1,342.50	80,000.00	78,657.50	1.7
230-490-6122	313.50	1,981.80	5,381.00	3,399.20	36.8
230-490-6128	70.00	420.00	2,000.00	1,580.00	21.0
230-490-6130	.00	.00	.00	.00	.0
230-490-6190	.00	.00	.00	.00	.0
230-490-6210	.00	5,968.33	6,115.00	146.67	97.6
230-490-6220	104.00	229.84	1,000.00	770.16	23.0
230-490-6226	200.00	925.00	1,707.00	782.00	54.2
230-490-6230	135.00	429.16	1,281.00	851.84	33.5
230-490-6234	2,847.89	3,580.40	2,699.00	(881.40)	132.7
230-490-6238	255.72	1,796.28	2,825.00	1,028.72	63.6
230-490-6240	.00	156.00	1,500.00	1,344.00	10.4
230-490-6290	9.98	129.98	1,500.00	1,370.02	8.7
230-490-6320	.00	.00	2,500.00	2,500.00	.0
230-490-6324	885.00	1,696.35	1,000.00	(696.35)	169.6
230-490-6330	3.00	940.43	15,329.00	14,388.57	6.1
230-490-6334	.00	3,840.86	1,500.00	(2,340.86)	256.1
230-490-6420	38.32	321.41	1,697.00	1,375.59	18.9
230-490-6425	60.27	359.86	723.00	363.14	49.8
230-490-6430	1,401.17	7,536.53	19,254.00	11,717.47	39.1
230-490-6435	70.00	420.00	865.00	445.00	48.6
230-490-6440	257.29	1,528.44	3,886.00	2,357.56	39.3
230-490-6445	28.20	124.36	233.00	108.64	53.4
230-490-6520	.00	.00	.00	.00	.0
230-490-6710	.00	213.95	1,602.00	1,388.05	13.4
230-490-6712	.00	1,533.41	.00	(1,533.41)	.0
230-490-6750	83.38	7,203.29	21,349.00	14,145.71	33.7
230-490-6755	37.80	2,430.00	2,842.00	412.00	85.5
230-490-6758	.00	89.05	.00	(89.05)	.0
TOTAL MATERIALS & SERVICES	7,870.02	47,721.98	187,456.00	139,734.02	25.5
TOTAL NON-DEPARTMENTAL	21,353.97	138,711.71	370,910.00	232,198.29	37.4
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
230-700-8320 SOFTWARE	.00	5,925.15	.00	(5,925.15)	.0
230-700-8335 EQUIPMENT & FURNISHINGS	.00	.00	.00	.00	.0
230-700-8425 VEHICLES & ROLLING STOCK	.00	.00	.00	.00	.0
230-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	175,000.00	175,000.00	.0
230-700-8895 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
TOTAL CAPITAL OUTLAY	.00	5,925.15	175,000.00	169,074.85	3.4
TOTAL CAPITAL OUTLAY	.00	5,925.15	175,000.00	169,074.85	3.4
 <u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
230-800-7110 LOAN PRINCIPAL	.00	15,794.15	15,794.00	(.15)	100.0
230-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	1,367.00	1,367.00	.0
230-800-7122 LOAN PRINCIPAL - SPWF	.00	4,265.31	4,265.00	(.31)	100.0
230-800-7124 LOAN PRINCIPAL - RD	.00	.00	16,093.00	16,093.00	.0
230-800-7510 LOAN INTEREST	.00	1,483.18	1,483.00	(.18)	100.0
230-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	1,860.00	1,860.00	.0
230-800-7522 LOAN INTEREST - SPWF	.00	3,157.19	3,157.00	(.19)	100.0
230-800-7524 LOAN INTEREST - RD	.00	.00	23,292.00	23,292.00	.0
TOTAL DEBT SERVICES	.00	24,699.83	67,311.00	42,611.17	36.7
TOTAL DEBT SERVICE	.00	24,699.83	67,311.00	42,611.17	36.7
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
230-900-9117 TRANSFER TO SDC FUND	.00	.00	.00	.00	.0
230-900-9120 TRANSFER TO WATER RESERVE FUND	.00	3,938.00	3,938.00	.00	100.0
230-900-9140 TRANSFER TO SEWER FUND	.00	.00	.00	.00	.0
230-900-9150 TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00	100.0
230-900-9590 CONTINGENCY	.00	.00	55,311.00	55,311.00	.0
230-900-9893 RESERVED FOR FUTURE USE - WATE	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	9,938.00	65,249.00	55,311.00	15.2
TOTAL OTHER REQUIREMENTS	.00	9,938.00	65,249.00	55,311.00	15.2

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	21,353.97	179,274.69	678,470.00	499,195.31	26.4
NET REVENUE OVER EXPENDITURES	3,716.34	34,874.43	(145,115.00)	(179,989.43)	24.0

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2019

SEWER FUND

<u>ASSETS</u>			
240-1110	ALLOCATED CASH	61,697.90	
240-1115	CASH IN BANK - LGIP	85,800.98	
240-1510	ACCOUNTS RECEIVABLE	32,730.84	
240-1530	GRANTS RECEIVABLE	.00	
240-1540	LOANS RECEIVABLE	.00	
240-1620	INVENTORY	.00	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	81,869.40	
240-1730	EQUIPMENT & FURNISHINGS	33,629.38	
240-1740	VEHICLES & ROLLING STOCK	34,063.50	
240-1750	INFRASTRUCTURE	4,708,963.28	
240-1795	CONSTRUCTION IN PROGRESS	.00	
240-1820	AD - BUILDINGS & FACILITIES	(37,397.52)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(17,521.06)	
240-1840	AD - VEHICLES & ROLLING STOCK	(13,372.98)	
240-1850	AD - INFRASTRUCTURE	(2,689,427.31)	
240-1950	DEFERRED OUTFLOWS OF RESOURCES	.00	
	TOTAL ASSETS		<u><u>2,292,036.41</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
240-2125	ACCOUNTS PAYABLE	.00	
240-2205	WAGES PAYABLE	3,253.74	
240-2210	PAYROLL TAXES PAYABLE	1,357.58	
240-2245	HEALTH INSURANCE PAYABLE	2,148.39	
240-2250	RETIREMENT PAYABLE	1,054.22	
240-2450	DUE TO OTHER FUNDS	.00	
240-2950	DEFERRED INFLOWS OF RESOURCES	.00	
	TOTAL LIABILITIES		7,813.93
<u>FUND EQUITY</u>			
240-3100	BEGINNING FUND BALANCE	176,147.72	
240-3275	GASB - FIXED ASSETS	2,111,806.69	
	REVENUE OVER EXPENDITURES - YTD	(3,731.93)	
	BALANCE - CURRENT DATE	(3,731.93)	
	TOTAL FUND EQUITY		<u><u>2,284,222.48</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>2,292,036.41</u></u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	167.51	1,090.68	3,640.00	2,549.32	30.0
TOTAL INVESTMENT EARNINGS	167.51	1,090.68	3,640.00	2,549.32	30.0
<u>GRANT REVENUES</u>					
240-325-4151 GRANT REVENUE	.00	.00	.00	.00	.0
240-325-4162 CDBG GRANT	.00	.00	.00	.00	.0
TOTAL GRANT REVENUES	.00	.00	.00	.00	.0
<u>LICENSES & PERMITS</u>					
240-335-4354 MISC PERMITS & LICENSES	.00	.00	.00	.00	.0
240-335-4370 WATER/SEWER CONNECTION PERMIT	.00	460.00	920.00	460.00	50.0
TOTAL LICENSES & PERMITS	.00	460.00	920.00	460.00	50.0
<u>CHARGES FOR SERVICE</u>					
240-340-4425 WATER/SEWER SALES	30,425.68	212,118.62	394,156.00	182,037.38	53.8
240-340-4430 WATER/SEWER CONNECTION FEES	.00	.00	.00	.00	.0
240-340-4450 WATER/SEWER PENALTIES	220.00	1,553.62	.00	(1,553.62)	.0
TOTAL CHARGES FOR SERVICE	30,645.68	213,672.24	394,156.00	180,483.76	54.2
<u>SDC REVENUE</u>					
240-345-4541 SEWER REIMBURSEMENT SDC	618.00	4,004.64	4,944.00	939.36	81.0
TOTAL SDC REVENUE	618.00	4,004.64	4,944.00	939.36	81.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
240-360-4220 INTERIM FINANCING REVENUE	.00	.00	.00	.00	.0
240-360-4225 LOAN PROCEEDS	.00	.00	.00	.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	.00	.00	.0
<u>TOTAL SOURCE 370</u>					
240-370-4824 DONATIONS	.00	.00	.00	.00	.0
240-370-4849 CAPITAL ASSET DISPOSAL	.00	.00	.00	.00	.0
TOTAL SOURCE 370	.00	.00	.00	.00	.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
240-385-4895	MISCELLANEOUS REVENUE	.00	85.83	4,500.00	4,414.17	1.9
	TOTAL MISCELLANEOUS REVENUE	.00	85.83	4,500.00	4,414.17	1.9
<u>TRANSFERS IN</u>						
240-390-4910	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.0
240-390-4917	TRANSFER FROM SDC FUND	.00	.00	.00	.00	.0
240-390-4921	TRANSFER FROM SEWER RESERVE FU	.00	.00	.00	.00	.0
240-390-4930	TRANSFER FROM WATER FUND	.00	.00	.00	.00	.0
240-390-4955	TRANSFER FROM DEBT RESERVE FUN	.00	12,724.00	12,724.00	.00	100.0
	TOTAL TRANSFERS IN	.00	12,724.00	12,724.00	.00	100.0
	TOTAL FUND REVENUE	31,431.19	232,037.39	420,884.00	188,846.61	55.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	CITY ADMINISTRATOR	1,906.72	12,393.68	23,796.00	11,402.32 52.1
240-490-5112	FINANCE CLERK	.00	.00	.00	.00 .0
240-490-5114	CITY CLERK	1,761.90	11,410.40	20,613.00	9,202.60 55.4
240-490-5150	PUBLIC WORKS DIRECTOR	2,440.16	15,845.14	28,680.00	12,834.86 55.3
240-490-5152	UTILITY WORKER I	2,631.74	16,662.45	13,923.00	(2,739.45) 119.7
240-490-5154	UTILITY WORKER II	.00	.00	13,923.00	13,923.00 .0
240-490-5156	UTILITY WORKER III	.00	.00	.00	.00 .0
240-490-5158	MAINTENANCE WORKER I	205.56	1,354.87	2,735.00	1,380.13 49.5
240-490-5220	OVERTIME	128.30	1,294.06	6,516.00	5,221.94 19.9
240-490-5315	SOCIAL SECURITY/MEDICARE	694.18	4,510.30	9,882.00	5,371.70 45.6
240-490-5320	WORKER'S COMP	3.87	2,078.22	5,934.00	3,855.78 35.0
240-490-5350	UNEMPLOYMENT	.00	.00	8,736.00	8,736.00 .0
240-490-5410	HEALTH INSURANCE	2,147.06	15,987.64	29,720.00	13,732.36 53.8
240-490-5450	PUBLIC EMPLOYEES RETIREMENT	1,564.41	9,452.69	18,996.00	9,543.31 49.8
	TOTAL PERSONAL SERVICES	13,483.90	90,989.45	183,454.00	92,464.55 49.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	.00	4,419.00	4,419.00	.0
240-490-6112	.00	.00	500.00	500.00	.0
240-490-6114	312.00	2,524.75	3,749.00	1,224.25	67.3
240-490-6116	.00	3,435.40	100,000.00	96,564.60	3.4
240-490-6122	313.50	2,223.27	3,881.00	1,657.73	57.3
240-490-6128	70.00	1,920.00	3,600.00	1,680.00	53.3
240-490-6130	.00	.00	.00	.00	.0
240-490-6190	.00	.00	.00	.00	.0
240-490-6210	.00	5,968.33	6,115.00	146.67	97.6
240-490-6220	104.00	229.84	600.00	370.16	38.3
240-490-6226	200.00	925.00	2,000.00	1,075.00	46.3
240-490-6230	77.72	218.19	500.00	281.81	43.6
240-490-6234	358.04	1,979.85	2,000.00	20.15	99.0
240-490-6238	255.71	1,796.27	1,498.00	(298.27)	119.9
240-490-6240	.00	.00	1,500.00	1,500.00	.0
240-490-6290	.00	.00	500.00	500.00	.0
240-490-6320	17.96	1,450.84	1,000.00	(450.84)	145.1
240-490-6324	.00	284.46	5,000.00	4,715.54	5.7
240-490-6330	3.00	11,434.60	12,500.00	1,065.40	91.5
240-490-6334	.00	529.92	1,000.00	470.08	53.0
240-490-6420	1,905.23	12,066.98	11,457.00	(609.98)	105.3
240-490-6425	587.68	3,283.99	6,620.00	3,336.01	49.6
240-490-6430	1,106.46	4,451.75	25,068.00	20,616.25	17.8
240-490-6435	210.95	280.92	.00	(280.92)	.0
240-490-6440	144.22	859.27	1,518.00	658.73	56.6
240-490-6445	28.20	124.36	238.00	113.64	52.3
240-490-6520	.00	.00	3,100.00	3,100.00	.0
240-490-6710	.00	135.10	1,457.00	1,321.90	9.3
240-490-6712	.00	.00	.00	.00	.0
240-490-6750	487.93	3,942.20	14,700.00	10,757.80	26.8
240-490-6755	639.90	5,309.10	10,483.00	5,173.90	50.6
240-490-6758	.00	.00	.00	.00	.0
240-490-6792	.00	.00	.00	.00	.0
TOTAL MATERIALS & SERVICES	6,822.50	65,374.39	225,003.00	159,628.61	29.1
TOTAL NON-DEPARTMENTAL	20,306.40	156,363.84	408,457.00	252,093.16	38.3
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
240-700-8225	BUILDINGS & FACILITIES	5,982.00	5,982.00	.00 (5,982.00) .0
240-700-8320	SOFTWARE	.00	5,925.15	.00 (5,925.15) .0
240-700-8335	EQUIPMENT & FURNISHINGS	9,434.92	24,434.92	42,000.00	17,565.08 58.2
240-700-8425	VEHICLES & ROLLING STOCK	.00	.00	.00	.00 .0
240-700-8550	SEWER SYSTEMS	.00	.00	.00	.00 .0
240-700-8890	PROJECTS	.00	.00	.00	.00 .0
	TOTAL CAPITAL OUTLAY	15,416.92	36,342.07	42,000.00	5,657.93 86.5
	TOTAL CAPITAL OUTLAY	15,416.92	36,342.07	42,000.00	5,657.93 86.5
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
240-800-7110	LOAN PRINCIPAL	.00	18,313.00	18,313.00	.00 100.0
240-800-7111	LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	1,367.00	1,367.00 .0
240-800-7122	LOAN PRINCIPAL - SPWF	.00	4,265.31	4,056.00 (209.31) 105.2
240-800-7124	LOAN PRINCIPAL - RD	.00	.00	6,263.00	6,263.00 .0
240-800-7126	LOAN PRINCIPAL - INTERFUND LOA	.00	.00	.00	.00 .0
240-800-7510	LOAN INTEREST	.00	9,752.91	9,573.00 (179.91) 101.9
240-800-7511	LOAN INTEREST - LIBRARY/CITY	.00	.00	1,860.00	1,860.00 .0
240-800-7522	LOAN INTEREST - SPWF	.00	3,157.19	3,367.00	209.81 93.8
240-800-7524	LOAN INTEREST - RD	.00	.00	9,487.00	9,487.00 .0
240-800-7911	INTERIM LOAN RD FINANCING INTE	.00	.00	.00	.00 .0
	TOTAL DEBT SERVICES	.00	35,488.41	54,286.00	18,797.59 65.4
	TOTAL DEBT SERVICE	.00	35,488.41	54,286.00	18,797.59 65.4
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
240-900-9117	TRANSFER TO SDC FUND	.00	.00	.00	.00 .0
240-900-9121	TRANSFER TO SEWER RESERVE FUND	.00	1,575.00	1,575.00	.00 100.0
240-900-9150	TRANSFER TO EQUIPMENT FUND	.00	6,000.00	6,000.00	.00 100.0
240-900-9590	CONTINGENCY	.00	.00	90,595.00	90,595.00 .0
240-900-9893	RESERVED FOR FUTURE USE - SEWE	.00	.00	.00	.00 .0
	TOTAL OTHER REQUIREMENTS	.00	7,575.00	98,170.00	90,595.00 7.7
	TOTAL OTHER REQUIREMENTS	.00	7,575.00	98,170.00	90,595.00 7.7

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	35,723.32	235,769.32	602,913.00	367,143.68	39.1
NET REVENUE OVER EXPENDITURES	(4,292.13)	(3,731.93)	(182,029.00)	(178,297.07)	(2.1)

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2019

STREET FUND

<u>ASSETS</u>			
312-1110	ALLOCATED CASH	28,064.77	
312-1115	CASH IN BANK - LGIP	67,426.57	
312-1510	ACCOUNTS RECEIVABLE	.00	
312-1620	INVENTORY	.00	
312-1710	LAND	.00	
312-1720	BUILDINGS & FACILITIES	.00	
312-1730	EQUIPMENT & FURNISHINGS	4,526.20	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	1,248,212.00	
312-1795	CONSTRUCTION IN PROGRESS	.00	
312-1820	AD - BUILDINGS & FACILITIES	.00	
312-1830	AD - EQUIPMENT & FURNISHINGS	(226.31)	
312-1840	AD - VEHICLES & ROLLING STOCK	(564.99)	
312-1850	AD - INFRASTRUCTURE	(345,520.97)	
	TOTAL ASSETS		<u><u>1,013,217.10</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
312-2125	ACCOUNTS PAYABLE	.00	
312-2205	WAGES PAYABLE	336.94	
312-2210	PAYROLL TAXES PAYABLE	149.77	
312-2245	HEALTH INSURANCE PAYABLE	200.14	
312-2250	RETIREMENT PAYABLE	111.26	
	TOTAL LIABILITIES		798.11
<u>FUND EQUITY</u>			
312-3100	BEGINNING FUND BALANCE	90,839.13	
312-3275	GASB - FIXED ASSETS	917,725.76	
	REVENUE OVER EXPENDITURES - YTD	<u>3,854.10</u>	
	BALANCE - CURRENT DATE	<u>3,854.10</u>	
	TOTAL FUND EQUITY		<u><u>1,012,418.99</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>1,013,217.10</u></u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	130.08	852.80	2,045.00	1,192.20	41.7
TOTAL INVESTMENT EARNINGS	130.08	852.80	2,045.00	1,192.20	41.7
<u>INTERGOVERNMENTAL</u>					
312-320-4140 LANE COUNTY DISTRIBUTIONS	.00	.00	.00	.00	.0
312-320-4142 STATE DISTRIBUTIONS	6,943.42	40,021.07	79,288.00	39,266.93	50.5
TOTAL INTERGOVERNMENTAL	6,943.42	40,021.07	79,288.00	39,266.93	50.5
<u>GRANT REVENUE</u>					
312-325-4151 GRANT REVENUE	.00	.00	150,000.00	150,000.00	.0
TOTAL SOURCE 325	.00	.00	150,000.00	150,000.00	.0
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	104.00	1,560.00	1,605.00	45.00	97.2
TOTAL SDC REVENUE	104.00	1,560.00	1,605.00	45.00	97.2
<u>LOAN PAYMENTS & PROCEEDS</u>					
312-360-4210 PRINCIPAL PAYMENTS RECEIVED	.00	.00	.00	.00	.0
312-360-4215 INTEREST PAYMENTS RECEIVED	.00	.00	.00	.00	.0
312-360-4225 LOAN PROCEEDS	.00	.00	268,042.00	268,042.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	268,042.00	268,042.00	.0
<u>REIMBURSEMENT REVENUE</u>					
312-365-4752 REIMBURSEMENT REVENUE	.00	.00	.00	.00	.0
312-365-4791 SVDP PROJECT REVENUE	.00	.00	.00	.00	.0
TOTAL REIMBURSEMENT REVENUE	.00	.00	.00	.00	.0
<u>CAPITAL ASSET DISPOSAL</u>					
312-370-4849 CAPITAL ASSET DISPOSAL	.00	.00	.00	.00	.0
TOTAL SOURCE 370	.00	.00	.00	.00	.0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
312-385-4895	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	7,177.50	42,433.87	500,980.00	458,546.13	8.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110	346.66	2,253.29	4,326.00	2,072.71	52.1
312-490-5112	.00	.00	.00	.00	.0
312-490-5150	287.08	1,864.15	3,374.00	1,509.85	55.3
312-490-5152	309.62	1,960.33	1,638.00	(322.33)	119.7
312-490-5154	.00	.00	1,638.00	1,638.00	.0
312-490-5156	.00	.00	.00	.00	.0
312-490-5158	.00	.00	.00	.00	.0
312-490-5220	12.40	138.78	676.00	537.22	20.5
312-490-5315	73.12	475.59	1,045.00	569.41	45.5
312-490-5320	.42	476.19	673.00	196.81	70.8
312-490-5350	.00	.00	913.00	913.00	.0
312-490-5410	199.99	1,368.41	2,877.00	1,508.59	47.6
312-490-5450	164.77	988.06	2,009.00	1,020.94	49.2
312-490-5910	.00	.00	.00	.00	.0
TOTAL PERSONAL SERVICES	1,394.06	9,524.80	19,169.00	9,644.20	49.7
<u>MATERIALS & SERVICES</u>					
312-490-6110	.00	.00	1,473.00	1,473.00	.0
312-490-6114	104.00	841.58	1,250.00	408.42	67.3
312-490-6116	.00	132.10	1,000.00	867.90	13.2
312-490-6122	99.70	684.60	1,342.00	657.40	51.0
312-490-6128	.00	2,327.50	12,772.00	10,444.50	18.2
312-490-6210	.00	1,989.44	2,038.00	48.56	97.6
312-490-6234	19.50	169.50	150.00	(19.50)	113.0
312-490-6290	.00	.00	500.00	500.00	.0
312-490-6324	.00	133.73	500.00	366.27	26.8
312-490-6330	.00	.00	10,000.00	10,000.00	.0
312-490-6334	.00	.00	500.00	500.00	.0
312-490-6430	384.61	5,131.88	20,363.00	15,231.12	25.2
312-490-6720	.00	1,185.80	.00	(1,185.80)	.0
312-490-6724	415.60	3,865.05	500.00	(3,365.05)	773.0
312-490-6726	.00	.00	.00	.00	.0
TOTAL MATERIALS & SERVICES	1,023.41	16,461.18	52,388.00	35,926.82	31.4
TOTAL NON-DEPARTMENTAL	2,417.47	25,985.98	71,557.00	45,571.02	36.3
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
312-700-8320 SOFTWARE	.00	179.55	.00	(179.55)	.0
312-700-8335 EQUIPMENT & FURNISHINGS	.00	.00	.00	.00	.0
312-700-8425 VEHICLES & ROLLING STOCK	.00	.00	.00	.00	.0
312-700-8530 STREET IMPROVEMENTS	.00	8,414.24	438,042.00	429,627.76	1.9
312-700-8532 SIGNAGE	.00	.00	.00	.00	.0
TOTAL CAPITAL OUTLAY	.00	8,593.79	438,042.00	429,448.21	2.0
TOTAL CAPITAL OUTLAY	.00	8,593.79	438,042.00	429,448.21	2.0
 <u>DEBT SERVICES</u>					
312-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	683.00	683.00	.0
312-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	930.00	930.00	.0
TOTAL DEBT SERVICES	.00	.00	1,613.00	1,613.00	.0
TOTAL DEPARTMENT 800	.00	.00	1,613.00	1,613.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
312-900-9150 TRANSFER TO EQUIPMENT FUND	.00	4,000.00	4,000.00	.00	100.0
312-900-9590 CONTINGENCY	.00	.00	85,427.00	85,427.00	.0
312-900-9898 RESERVED FOR FUTURE USE - STRE	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	4,000.00	89,427.00	85,427.00	4.5
TOTAL OTHER REQUIREMENTS	.00	4,000.00	89,427.00	85,427.00	4.5
TOTAL FUND EXPENDITURES	2,417.47	38,579.77	600,639.00	562,059.23	6.4
NET REVENUE OVER EXPENDITURES	4,760.03	3,854.10	(99,659.00)	(103,513.10)	3.9

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

BLACKBERRY JAM FUND

<u>ASSETS</u>			
314-1110	ALLOCATED CASH	13,221.71	
314-1116	CASH IN BANK - BBJ CHECKING	.00	
314-1117	BLACKBERRY JAM CD	.00	
314-1510	ACCOUNTS RECEIVABLE	.00	
	TOTAL ASSETS		13,221.71
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
314-2125	ACCOUNTS PAYABLE	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
314-3100	BEGINNING FUND BALANCE	16,392.43	
	REVENUE OVER EXPENDITURES - YTD	(3,170.72)	
	BALANCE - CURRENT DATE	(3,170.72)	
	TOTAL FUND EQUITY		13,221.71
	TOTAL LIABILITIES AND EQUITY		13,221.71

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.82	4.29	291.00	286.71	1.5
TOTAL INVESTMENT EARNINGS	.82	4.29	291.00	286.71	1.5
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314-370-4824 BBJ DONATIONS	.00	30.00	.00	(30.00)	.0
314-370-4849 CAPITAL ASSET DISPOSAL	.00	.00	.00	.00	.0
TOTAL SOURCE 370	.00	30.00	.00	(30.00)	.0
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<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	.00	1,675.00	3,000.00	1,325.00	55.8
314-380-4862 FOOD BOOTH SALES	.00	590.00	1,200.00	610.00	49.2
314-380-4863 BEER GARDEN	.00	.00	3,000.00	3,000.00	.0
314-380-4864 JAM SALES	25.00	1,515.00	1,500.00	(15.00)	101.0
314-380-4866 QUILT RAFFLE SALES	.00	3,373.00	4,000.00	627.00	84.3
314-380-4868 PROGRAM AD SALES	.00	1,545.00	2,750.00	1,205.00	56.2
314-380-4870 SPONSORSHIP REVENUE	.00	750.00	4,000.00	3,250.00	18.8
314-380-4872 PIE SALES	.00	.00	.00	.00	.0
314-380-4874 50/50 RAFFLE SALES	.00	.00	.00	.00	.0
314-380-4876 5K RACE REVENUE	.00	.00	1,100.00	1,100.00	.0
314-380-4878 CAR SHOW REVENUE	.00	3,445.00	3,500.00	55.00	98.4
314-380-4880 FISHING DERBY REVENUE	.00	200.00	440.00	240.00	45.5
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	145.00	100.00	(45.00)	145.0
314-380-4884 KIDZ KORNER REVENUE	.00	726.35	1,000.00	273.65	72.6
314-380-4886 PIE EATING CONTEST REVENUE	.00	124.00	100.00	(24.00)	124.0
314-380-4888 RC FLYERS REVENUE	.00	.00	.00	.00	.0
314-380-4889 BBJ FESTIVAL OTHER REVENUE	.00	.00	.00	.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	25.00	14,088.35	25,690.00	11,601.65	54.8
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<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	20.00	101.00	500.00	399.00	20.2
TOTAL MISCELLANEOUS REVENUE	20.00	101.00	500.00	399.00	20.2
TOTAL FUND REVENUE	45.82	14,223.64	26,481.00	12,257.36	53.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	1,220.00	1,500.00	280.00	81.3
314-490-6122	15.05	277.64	450.00	172.36	61.7
314-490-6220	.00	.00	1,200.00	1,200.00	.0
314-490-6224	.00	1,376.27	1,500.00	123.73	91.8
314-490-6226	.00	.00	50.00	50.00	.0
314-490-6238	.00	25.92	.00	(25.92)	.0
314-490-6290	.00	2,289.54	2,000.00	(289.54)	114.5
314-490-6440	.00	.00	200.00	200.00	.0
314-490-6445	.00	.00	1,000.00	1,000.00	.0
314-490-6705	.00	400.00	1,000.00	600.00	40.0
314-490-6714	.00	.00	.00	.00	.0
314-490-6810	.00	26.85	750.00	723.15	3.6
314-490-6812	.00	150.00	100.00	(50.00)	150.0
314-490-6813	.00	.00	1,500.00	1,500.00	.0
314-490-6814	.00	486.00	750.00	264.00	64.8
314-490-6816	.00	2,770.00	4,000.00	1,230.00	69.3
314-490-6820	.00	.00	.00	.00	.0
314-490-6822	.00	.00	.00	.00	.0
314-490-6850	.00	.00	600.00	600.00	.0
314-490-6852	.00	3,748.42	4,000.00	251.58	93.7
314-490-6854	.00	200.00	440.00	240.00	45.5
314-490-6856	.00	.00	50.00	50.00	.0
314-490-6858	.00	380.00	1,000.00	620.00	38.0
314-490-6860	.00	283.72	200.00	(83.72)	141.9
314-490-6862	.00	.00	100.00	100.00	.0
314-490-6864	.00	3,760.00	4,000.00	240.00	94.0
TOTAL MATERIALS & SERVICES	15.05	17,394.36	26,390.00	8,995.64	65.9
TOTAL NON-DEPARTMENTAL	15.05	17,394.36	26,390.00	8,995.64	65.9
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9110	.00	.00	.00	.00	.0
314-900-9590	.00	.00	14,613.00	14,613.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	14,613.00	14,613.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	14,613.00	14,613.00	.0

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	15.05	17,394.36	41,003.00	23,608.64	42.4
NET REVENUE OVER EXPENDITURES	30.77	(3,170.72)	(14,522.00)	(11,351.28)	(21.8)

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

PARKS SDC FUND

<u>ASSETS</u>			
410-1110	ALLOCATED CASH	13,613.69	
410-1115	CASH IN BANK - LGIP	38,402.68	
410-1610	ACCOUNTS RECEIVABLE	.00	
	TOTAL ASSETS		<u>52,016.37</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
410-2225	ACCOUNTS PAYABLE	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
410-3100	BEGINNING FUND BALANCE	45,622.34	
410-3350	CURRENT YEAR CHANGE IN FUND BA	.00	
410-3400	ENDING FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	<u>6,394.03</u>	
	BALANCE - CURRENT DATE	<u>6,394.03</u>	
	TOTAL FUND EQUITY		<u>52,016.37</u>
	TOTAL LIABILITIES AND EQUITY		<u>52,016.37</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
410-315-4125 INTEREST EARNED	73.99	484.03	1,163.00	678.97	41.6
TOTAL SOURCE 315	73.99	484.03	1,163.00	678.97	41.6
<hr/>					
410-345-4510 PARK SDC FEES	985.00	5,910.00	7,880.00	1,970.00	75.0
410-345-4511 PARKS REIMBURSEMENT SDC	.00	.00	.00	.00	.0
TOTAL SOURCE 345	985.00	5,910.00	7,880.00	1,970.00	75.0
<hr/>					
410-390-4917 TRANSFER FROM SDC FUND	.00	.00	.00	.00	.0
TOTAL SOURCE 390	.00	.00	.00	.00	.0
<hr/>					
TOTAL FUND REVENUE	1,058.99	6,394.03	9,043.00	2,648.97	70.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
410-490-6714 MATERIALS & SERVICES	.00	.00	10,000.00	10,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	10,000.00	10,000.00	.0
TOTAL DEPARTMENT 490	.00	.00	10,000.00	10,000.00	.0
<u>CAPITAL OUTLAY</u>					
410-700-8520 PARKS IMPROVEMENTS	.00	.00	45,556.00	45,556.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	45,556.00	45,556.00	.0
TOTAL DEPARTMENT 700	.00	.00	45,556.00	45,556.00	.0
<u>OTHER REQUIREMENTS</u>					
410-900-9895 RESERVED FOR FUTURE USE - PARK	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 900	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	.00	.00	55,556.00	55,556.00	.0
NET REVENUE OVER EXPENDITURES	1,058.99	6,394.03	(46,513.00)	(52,907.03)	13.8

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

STREETS SDC FUND

<u>ASSETS</u>		
412-1110	ALLOCATED CASH	17,318.01
412-1115	CASH IN BANK - LGIP	28,539.62
412-1610	ACCOUNTS RECEIVABLE	.00
	TOTAL ASSETS	<u>45,857.63</u>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
412-2225	ACCOUNTS PAYABLE	.00
	TOTAL LIABILITIES	.00
<u>FUND EQUITY</u>		
412-3100	BEGINNING FUND BALANCE	36,616.57
412-3350	CURRENT YEAR CHANGE IN FUND BA	.00
412-3400	ENDING FUND BALANCE	.00
	REVENUE OVER EXPENDITURES - YTD	<u>9,241.06</u>
	BALANCE - CURRENT DATE	<u>9,241.06</u>
	TOTAL FUND EQUITY	<u>45,857.63</u>
	TOTAL LIABILITIES AND EQUITY	<u>45,857.63</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
412-315-4125 INTEREST EARNED	55.44	361.06	712.00	350.94	50.7
TOTAL SOURCE 315	55.44	361.06	712.00	350.94	50.7
<hr/>					
412-345-4512 TRANSPORTATION SDC	592.00	8,880.00	4,736.00	(4,144.00)	187.5
TOTAL SOURCE 345	592.00	8,880.00	4,736.00	(4,144.00)	187.5
<hr/>					
412-390-4917 TRANSFER FROM SDC FUND	.00	.00	.00	.00	.0
TOTAL SOURCE 390	.00	.00	.00	.00	.0
<hr/>					
TOTAL FUND REVENUE	647.44	9,241.06	5,448.00	(3,793.06)	169.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
412-490-6128 OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
412-490-6714 MATERIALS & SERVICES	.00	.00	.00	.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL DEPARTMENT 490	.00	.00	2,000.00	2,000.00	.0
 <u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	31,951.00	31,951.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	31,951.00	31,951.00	.0
TOTAL DEPARTMENT 700	.00	.00	31,951.00	31,951.00	.0
 <u>OTHER REQUIREMENTS</u>					
412-900-9898 RESERVED FOR FUTURE USE - STRE	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 900	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	.00	.00	33,951.00	33,951.00	.0
NET REVENUE OVER EXPENDITURES	647.44	9,241.06	(28,503.00)	(37,744.06)	32.4

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

SDC FUND

<u>ASSETS</u>		
417-1110	ALLOCATED CASH	.00
417-1115	CASH IN BANK - LGIP	.00
417-1510	ACCOUNTS RECEIVABLE	.00
		<hr/>
	TOTAL ASSETS	.00
		<hr/> <hr/>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
417-2125	ACCOUNTS PAYABLE	.00
		<hr/>
	TOTAL LIABILITIES	.00
<u>FUND EQUITY</u>		
417-3100	BEGINNING FUND BALANCE	.00
	REVENUE OVER EXPENDITURES - YTD	.00
		<hr/>
	BALANCE - CURRENT DATE	.00
		<hr/>
	TOTAL FUND EQUITY	.00
		<hr/>
	TOTAL LIABILITIES AND EQUITY	.00
		<hr/> <hr/>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
417-315-4125 INTEREST EARNED	.00	.00	.00	.00	.0
TOTAL INVESTMENT EARNINGS	.00	.00	.00	.00	.0
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417-345-4510 PARK SDC FEES	.00	.00	.00	.00	.0
417-345-4511 PARKS REIMBURSEMENT SDC	.00	.00	.00	.00	.0
417-345-4512 TRANSPORTATION SDC	.00	.00	.00	.00	.0
417-345-4530 WATER SDC	.00	.00	.00	.00	.0
417-345-4540 SEWER SDC	.00	.00	.00	.00	.0
417-345-4545 STORM DRAINAGE SDC	.00	.00	.00	.00	.0
TOTAL SOURCE 345	.00	.00	.00	.00	.0
<hr/>					
<u>LOAN PAYMENTS & PROCEEDS</u>					
417-360-4210 INTERFUND LOAN PRINCIPLE FROM	.00	.00	.00	.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	.00	.00	.0
<hr/>					
<u>TRANSFERS IN</u>					
417-390-4910 TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.0
417-390-4912 TRANSFER FROM STREET FUND	.00	.00	.00	.00	.0
417-390-4930 TRANSFER FROM WATER FUND	.00	.00	.00	.00	.0
417-390-4940 TRANSFER FROM SEWER FUND	.00	.00	.00	.00	.0
TOTAL TRANSFERS IN	.00	.00	.00	.00	.0
<hr/>					
TOTAL FUND REVENUE	.00	.00	.00	.00	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>CAPITAL OUTLAY</u>						
<u>CAPITAL OUTLAY</u>						
417-700-8520	PARKS IMPROVEMENTS	.00	.00	.00	.00	.0
417-700-8530	STREET IMPROVEMENTS	.00	.00	.00	.00	.0
417-700-8540	WATER SYSTEMS IMPROVEMTS	.00	.00	.00	.00	.0
417-700-8550	SEWER SYSTEMS	.00	.00	.00	.00	.0
417-700-8560	STORMWATER IMPROVEMENTS	.00	.00	.00	.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	.00	.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	.00	.00	.0
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
417-900-9110	TRANSFER TO PARKS SDC FUND	.00	.00	.00	.00	.0
417-900-9112	TRANSFER TO STREETS SDC FUND	.00	.00	.00	.00	.0
417-900-9130	TRANSFER TO WATER SDC FUND	.00	.00	.00	.00	.0
417-900-9140	TRANSFER TO SEWER SDC FUND	.00	.00	.00	.00	.0
417-900-9145	TRANSFER TO STORMWATER SDC FUN	.00	.00	.00	.00	.0
417-900-9155	TRANSFER TO DEBT RESERVE FUND	.00	.00	.00	.00	.0
417-900-9893	RESERVED FOR FUTURE USE - WATE	.00	.00	.00	.00	.0
417-900-9895	RESERVED FOR FUTURE USE - PARK	.00	.00	.00	.00	.0
417-900-9896	RESERVED FOR FUTURE USE - STOR	.00	.00	.00	.00	.0
417-900-9897	RESERVED FOR FUTURE USE - SEWE	.00	.00	.00	.00	.0
417-900-9898	RESERVED FOR FUTURE USE - STRE	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES		.00	.00	.00	.00	.0
NET REVENUE OVER EXPENDITURES		.00	.00	.00	.00	.0

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

WATER SDC FUND

<u>ASSETS</u>			
430-1110	ALLOCATED CASH	37,017.05	
430-1115	CASH IN BANK - LGIP	264,315.79	
430-1610	ACCOUNTS RECEIVABLE	.00	
	TOTAL ASSETS		<u>301,332.84</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
430-2225	ACCOUNTS PAYABLE	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
430-3100	BEGINNING FUND BALANCE	265,465.41	
430-3350	CURRENT YEAR CHANGE IN FUND BA	.00	
430-3400	ENDING FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	<u>35,867.43</u>	
	BALANCE - CURRENT DATE	<u>35,867.43</u>	
	TOTAL FUND EQUITY		<u>301,332.84</u>
	TOTAL LIABILITIES AND EQUITY		<u>301,332.84</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
430-315-4125 INTEREST EARNED	505.88	3,312.43	5,987.00	2,674.57	55.3
TOTAL SOURCE 315	505.88	3,312.43	5,987.00	2,674.57	55.3
<hr/>					
430-345-4530 WATER SDC	3,830.00	32,555.00	30,640.00	(1,915.00)	106.3
TOTAL SOURCE 345	3,830.00	32,555.00	30,640.00	(1,915.00)	106.3
<hr/>					
430-390-4917 TRANSFER FROM SDC FUND	.00	.00	.00	.00	.0
TOTAL SOURCE 390	.00	.00	.00	.00	.0
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TOTAL FUND REVENUE	4,335.88	35,867.43	36,627.00	759.57	97.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
430-490-6128	.00	.00	2,000.00	2,000.00	.0
430-490-6714	.00	.00	.00	.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL DEPARTMENT 490	.00	.00	2,000.00	2,000.00	.0
 <u>CAPITAL OUTLAY</u>					
430-700-8540	.00	.00	274,087.00	274,087.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	274,087.00	274,087.00	.0
TOTAL DEPARTMENT 700	.00	.00	274,087.00	274,087.00	.0
 <u>OTHER REQUIREMENTS</u>					
430-900-9893	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 900	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	.00	.00	276,087.00	276,087.00	.0
NET REVENUE OVER EXPENDITURES	4,335.88	35,867.43	(239,460.00)	(275,327.43)	15.0

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

SEWER SDC FUND

<u>ASSETS</u>		
440-1110	ALLOCATED CASH	16,049.13
440-1115	CASH IN BANK - LGIP	120,418.33
440-1610	ACCOUNTS RECEIVABLE	.00
	TOTAL ASSETS	<u>136,467.46</u>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
440-2225	ACCOUNTS PAYABLE	.00
	TOTAL LIABILITIES	.00
<u>FUND EQUITY</u>		
440-3100	BEGINNING FUND BALANCE	128,016.68
440-3350	CURRENT YEAR CHANGE IN FUND BA	.00
440-3400	ENDING FUND BALANCE	.00
	REVENUE OVER EXPENDITURES - YTD	<u>8,450.78</u>
	BALANCE - CURRENT DATE	<u>8,450.78</u>
	TOTAL FUND EQUITY	<u>136,467.46</u>
	TOTAL LIABILITIES AND EQUITY	<u>136,467.46</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
440-315-4125 INTEREST EARNED	230.44	1,510.70	3,185.00	1,674.30	47.4
TOTAL SOURCE 315	230.44	1,510.70	3,185.00	1,674.30	47.4
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440-345-4540 SEWER SDC	1,071.00	6,940.08	8,568.00	1,627.92	81.0
TOTAL SOURCE 345	1,071.00	6,940.08	8,568.00	1,627.92	81.0
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440-390-4917 TRANSFER FROM SDC FUND	.00	.00	.00	.00	.0
TOTAL SOURCE 390	.00	.00	.00	.00	.0
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TOTAL FUND REVENUE	1,301.44	8,450.78	11,753.00	3,302.22	71.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
440-490-6714 MATERIALS & SERVICES	.00	.00	.00	.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL DEPARTMENT 490	.00	.00	2,000.00	2,000.00	.0
 <u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	137,136.00	137,136.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	137,136.00	137,136.00	.0
TOTAL DEPARTMENT 700	.00	.00	137,136.00	137,136.00	.0
 <u>OTHER REQUIREMENTS</u>					
440-900-9897 RESERVED FOR FUTURE USE - SEWE	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 900	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	.00	.00	139,136.00	139,136.00	.0
NET REVENUE OVER EXPENDITURES	1,301.44	8,450.78	(127,383.00)	(135,833.78)	6.6

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2019

STORMWATER SDC FUND

<u>ASSETS</u>			
445-1110	ALLOCATED CASH	17,809.60	
445-1115	CASH IN BANK - LGIP	25,561.13	
445-1610	ACCOUNTS RECEIVABLE	.00	
	TOTAL ASSETS		43,370.73
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
445-2225	ACCOUNTS PAYABLE	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
445-3100	BEGINNING FUND BALANCE	33,378.55	
445-3350	CURRENT YEAR CHANGE IN FUND BA	.00	
445-3400	ENDING FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	9,992.18	
	BALANCE - CURRENT DATE	9,992.18	
	TOTAL FUND EQUITY		43,370.73
	TOTAL LIABILITIES AND EQUITY		43,370.73

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
445-315-4125 INTEREST EARNED	49.79	323.78	758.00	434.22	42.7
TOTAL SOURCE 315	49.79	323.78	758.00	434.22	42.7
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445-345-4545 STORM DRAINAGE SDC	673.00	9,668.40	5,384.00	(4,284.40)	179.6
TOTAL SOURCE 345	673.00	9,668.40	5,384.00	(4,284.40)	179.6
<hr/>					
445-390-4917 TRANSFER FROM SDC FUND	.00	.00	.00	.00	.0
TOTAL SOURCE 390	.00	.00	.00	.00	.0
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TOTAL FUND REVENUE	722.79	9,992.18	6,142.00	(3,850.18)	162.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
445-490-6128 OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
445-490-6714 MATERIALS & SERVICES	.00	.00	.00	.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL DEPARTMENT 490	.00	.00	2,000.00	2,000.00	.0
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	34,475.00	34,475.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	34,475.00	34,475.00	.0
TOTAL DEPARTMENT 700	.00	.00	34,475.00	34,475.00	.0
<u>OTHER REQUIREMENTS</u>					
445-900-9897 RESERVED FOR FUTURE USE - SEWE	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 900	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	.00	.00	36,475.00	36,475.00	.0
NET REVENUE OVER EXPENDITURES	722.79	9,992.18	(30,333.00)	(40,325.18)	32.9

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

WATER RESERVE FUND

<u>ASSETS</u>			
520-1110	ALLOCATED CASH	23,637.30	
520-1510	ACCOUNTS RECEIVABLE	.00	
	TOTAL ASSETS		<u>23,637.30</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
520-2125	ACCOUNTS PAYABLE	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
520-3100	BEGINNING FUND BALANCE	19,691.87	
	REVENUE OVER EXPENDITURES - YTD	<u>3,945.43</u>	
	BALANCE - CURRENT DATE	<u>3,945.43</u>	
	TOTAL FUND EQUITY		<u>23,637.30</u>
	TOTAL LIABILITIES AND EQUITY		<u>23,637.30</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	1.46	7.43	.00	(7.43)	.0
	TOTAL INVESTMENT EARNINGS	1.46	7.43	.00	(7.43)	.0
<u>TRANSFERS IN</u>						
520-390-4930	TRANSFER FROM WATER FUND	.00	3,938.00	3,938.00	.00	100.0
	TOTAL TRANSFERS IN	.00	3,938.00	3,938.00	.00	100.0
	TOTAL FUND REVENUE	1.46	3,945.43	3,938.00	(7.43)	100.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
520-900-9130	TRANSFER TO WATER FUND	.00	.00	.00	.00	.0
520-900-9892	RESERVED FOR WATER BOND PYMT	.00	.00	23,628.00	23,628.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	23,628.00	23,628.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	23,628.00	23,628.00	.0
TOTAL FUND EXPENDITURES		.00	.00	23,628.00	23,628.00	.0
NET REVENUE OVER EXPENDITURES		1.46	3,945.43	(19,690.00)	(23,635.43)	20.0

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

SEWER RESERVE FUND

<u>ASSETS</u>			
521-1110	ALLOCATED CASH	9,823.84	
521-1510	ACCOUNTS RECEIVABLE	.00	
	TOTAL ASSETS		<u>9,823.84</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
521-2125	ACCOUNTS PAYABLE	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
521-3100	BEGINNING FUND BALANCE	8,245.73	
	REVENUE OVER EXPENDITURES - YTD	<u>1,578.11</u>	
	BALANCE - CURRENT DATE	<u>1,578.11</u>	
	TOTAL FUND EQUITY		<u>9,823.84</u>
	TOTAL LIABILITIES AND EQUITY		<u>9,823.84</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	.61	3.11	.00	(3.11)	.0
	TOTAL INVESTMENT EARNINGS	.61	3.11	.00	(3.11)	.0
<u>TRANSFERS IN</u>						
521-390-4940	TRANSFER FROM SEWER FUND	.00	1,575.00	1,575.00	.00	100.0
	TOTAL TRANSFERS IN	.00	1,575.00	1,575.00	.00	100.0
	TOTAL FUND REVENUE	.61	1,578.11	1,575.00	(3.11)	100.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
521-900-9140	TRANSFER TO SEWER FUND	.00	.00	.00	.00	.0
521-900-9892	RESERVED FOR SEWER BOND PYMT	.00	.00	9,820.00	9,820.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	9,820.00	9,820.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	9,820.00	9,820.00	.0
TOTAL FUND EXPENDITURES		.00	.00	9,820.00	9,820.00	.0
NET REVENUE OVER EXPENDITURES		.61	1,578.11	(8,245.00)	(9,823.11)	19.1

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2019

EQUIPMENT FUND

<u>ASSETS</u>			
550-1110	ALLOCATED CASH	22,175.88	
550-1510	ACCOUNTS RECEIVABLE	.00	
	TOTAL ASSETS		<u>22,175.88</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
550-2125	ACCOUNTS PAYABLE	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
550-3100	BEGINNING FUND BALANCE	173.86	
	REVENUE OVER EXPENDITURES - YTD	22,002.02	
	BALANCE - CURRENT DATE	22,002.02	
	TOTAL FUND EQUITY		<u>22,175.88</u>
	TOTAL LIABILITIES AND EQUITY		<u>22,175.88</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

EQUIPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
550-315-4125 INTEREST EARNED	1.37	2.02	.00	(2.02)	.0
TOTAL INVESTMENT EARNINGS	1.37	2.02	.00	(2.02)	.0
<u>OTHER REVENUE</u>					
550-370-4849 CAPITAL ASSET DISPOSAL	.00	.00	.00	.00	.0
TOTAL OTHER REVENUE	.00	.00	.00	.00	.0
<u>TRANSFERS IN</u>					
550-390-4910 TRANSFER FROM GENERAL FUND	.00	6,000.00	6,000.00	.00	100.0
550-390-4912 TRANSFER FROM STREET FUND	.00	4,000.00	4,000.00	.00	100.0
550-390-4930 TRANSFER FROM WATER FUND	.00	6,000.00	6,000.00	.00	100.0
550-390-4940 TRANSFER FROM SEWER FUND	.00	6,000.00	6,000.00	.00	100.0
TOTAL TRANSFERS IN	.00	22,000.00	22,000.00	.00	100.0
TOTAL FUND REVENUE	1.37	22,002.02	22,000.00	(2.02)	100.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

EQUIPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
550-700-8425 VEHICLES & ROLLING STOCK	.00	.00	22,035.00	22,035.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	22,035.00	22,035.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	22,035.00	22,035.00	.0
<u>OTHER REQUIREMENTS</u>					
550-900-9110 TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.0
550-900-9112 TRANSFER TO STREET FUND	.00	.00	.00	.00	.0
550-900-9130 TRANSFER TO WATER FUND	.00	.00	.00	.00	.0
550-900-9140 TRANSFER TO SEWER FUND	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 900	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	.00	.00	22,035.00	22,035.00	.0
NET REVENUE OVER EXPENDITURES	1.37	22,002.02	(35.00)	(22,037.02)	62862.

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2019

DEBT RESERVE FUND

<u>ASSETS</u>			
555-1110	ALLOCATED CASH	.00	
555-1115	CASH IN BANK - LGIP	133.13	
555-1510	ACCOUNTS RECEIVABLE	.00	
	TOTAL ASSETS		133.13
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
555-2125	ACCOUNTS PAYABLE	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
555-3100	BEGINNING FUND BALANCE	12,838.57	
	REVENUE OVER EXPENDITURES - YTD	(12,705.44)	
	BALANCE - CURRENT DATE	(12,705.44)	
	TOTAL FUND EQUITY		133.13
	TOTAL LIABILITIES AND EQUITY		133.13

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

DEBT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
555-315-4125	INTEREST EARNED	.25	18.56	.00	(18.56)	.0
	TOTAL INVESTMENT EARNINGS	.25	18.56	.00	(18.56)	.0
<u>TRANSFERS IN</u>						
555-390-4917	TRANSFER FROM SDC FUND	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	.25	18.56	.00	(18.56)	.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2019

DEBT RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
555-900-9130 TRANSFER TO WATER FUND	.00	.00	.00	.00	.0
555-900-9140 TRANSFER TO SEWER FUND	.00	12,724.00	12,724.00	.00	100.0
555-900-9893 RESERVED FOR FUTURE USE - WATE	.00	.00	.00	.00	.0
555-900-9897 RESERVED FOR FUTURE USE - SEWE	.00	.00	.00	.00	.0
TOTAL OTHER REQUIREMENTS	.00	12,724.00	12,724.00	.00	100.0
TOTAL OTHER REQUIREMENTS	.00	12,724.00	12,724.00	.00	100.0
TOTAL FUND EXPENDITURES	.00	12,724.00	12,724.00	.00	100.0
NET REVENUE OVER EXPENDITURES	.25	(12,705.44)	(12,724.00)	(18.56)	(99.9)

**CITY OF LOWELL
ORDINANCE NO. 302**

AN ORDINANCE GRANTING DOUGLAS SERVICES, INC., LOCALLY KNOWN AS DOUGLAS FAST NET (DFN), A NON-EXCLUSIVE FRANCHISE FOR THE CONSTRUCTION, OPERATION, AND MAINTENANCE OF A FIBER OPTICS TELECOMMUNICATIONS SYSTEM.

This Franchise ("Franchise") is between the CITY of LOWELL, OREGON, hereinafter referred to as the "Grantor" and DOUGLAS SERVICES, INC., locally known as DOUGLAS FAST NET, hereinafter referred to as the "Grantee."

WHEREAS, the Grantee has applied to the City for permission to use certain streets and public right-of-way for the placement of a Fiber Optics Telecommunication System under, in, along, over and across certain streets and public right-of-way in the City; and the City Council has the authority to grant franchises for the use of its right-of-way.

WHEREAS, having afforded the public adequate notice and opportunity for comment, Grantor desires to enter into this Franchise with the Grantee for the construction and operation of a cable system on the terms set forth herein; now therefore

THE CITY OF LOWELL ORDAINS AS FOLLOWS:

SECTION 1
Definition of Terms

11 **Terms.** For the purpose of this franchise the following terms, phrases, words and their derivations shall have the meaning ascribed to them as set forth below. When not inconsistent with the context, words used in the present tense include the future, words in the plural number include the singular number, and words in the singular number include the plural number. The word "shall" is mandatory and "may" is permissive. Words not defined shall be given their common and ordinary meaning.

- A. "Fiber Optics Telecommunication System" or "Fiber System" means an interstate network of fiber optic cables and all related property including conduit, carrier pipe, cable fibers, repeaters, power sources and other attachments and appurtenances necessary for transmitting high speed voice, data and (for such applications as teleconferencing) video signals in connection with a long distance Telecommunications system or systems. The authority granted by this Franchise to use the streets and public ways does not authorize the use of the Fiber Optics Telecommunication System or fiber optic cable for operating a cable television system, nor authorize Grantee to operate as a cable operator as those terms are defined in the Telecommunications Act of 1934 as amended, state law, or the City Code.

The authority granted by this Franchise does not authorize the use of the streets and public ways for an open video system as defined in the Telecommunications Act of 1996 or as defined or authorized by the FCC.

- B. "Board/Council" shall mean the governing body of the Grantor.
- C. "FCC" shall mean the Federal Communications Commission and any successor governmental entity thereto.
- D. "Franchise" shall mean the non-exclusive rights granted pursuant to this Franchise to construct operate and maintain a Fiber Optics Telecommunication System along the public ways within the Service Area.
- E. "Gross Revenue" shall mean any and all revenue, of any kind, nature or form, without deduction for expense of whatsoever nature, of Grantee and any affiliates of the Grantee derived from the operation of the Fiber System. Grantee may deduct uncollectible amounts from customers within the corporate limits of City from these gross revenues, unless and until full or partial collection is made. Gross revenue does not include taxes, fees or assessments of general applicability required by law to be collected from subscribers for pass-through to a government agency, or revenue paid directly by the United States of America or any of its agencies, nor does it include credits, refunds and deposits paid to Subscribers. Franchise fees are not fees required by law to be collected from subscribers. Grantor acknowledges and agrees that Grantee maintains its books and records in accordance with generally accepted accounting principles.
- F. "Person" shall mean an individual, partnership, association, organization, corporation, trust or governmental entity.
- G. "Service Area" shall mean the geographic boundaries of the Franchise Authority and shall include any additions thereto by annexation or other legal means, subject to the exception in Section 6 hereto.
- H. "State" shall mean the State of Oregon.
- I. "Street" shall include each of the following located within the Service Area: public streets, roadways, highways, bridges, land paths, boulevards, avenues, lanes, alleys, sidewalks, circles, drives, easements, rights of way and similar public ways and extensions and additions thereto, including but not limited to public utility easements, dedicated utility strips, or rights-of-way dedicated for compatible uses now or hereafter held by the Grantor in the Service Area, which shall entitle the Grantee to the use thereof for the purpose of installing, operating, repairing and maintaining the Fiber System.

- J. "Subscriber" shall mean any Person lawfully receiving Fiber Service from the Grantee.

SECTION 2

Grant of Franchise

- 2.1 Grant.** The Grantor hereby grants to the Grantee a nonexclusive Franchise which authorizes the Grantee to erect, construct, operate and maintain in, upon, along, across, above, over and under the Streets, now in existence and as may be created or established during its terms; any poles, wires, cable, underground conduits, manholes, and other conductors and fixtures necessary for the maintenance and operation of a Fiber System.
- 2.2 Term.** The Franchise and the rights, privileges and authority hereby granted shall be for a term of ten (10) years, commencing on the Effective Date of this Franchise as set forth in Section 14.11. Renewal discussion will be initiated in accordance with applicable law.
- 2.3 Police Powers and Conflicts with Franchise.** Nothing in this Franchise limits the Grantor's right to exercise its police powers by adopting ordinances necessary for the public's health, safety and general welfare. The Grantee agrees to comply with the terms of any such ordinance adopted subsequent to the adoption of this Ordinance. In the event of any conflict between this Franchise and any such ordinance adopted as an exercise of police powers, Grantee and Grantor agree to a timely negotiation in good faith of modifications to this Ordinance to accommodate these changes in law. In the event of any conflict between this Franchise and any Grantor ordinance or regulation that is not generally applicable, this Franchise shall control.

SECTION 3

Franchise Renewal

- 3.1 Procedures for Renewal.** In the event the parties are actively negotiating in good faith for a new Franchise or an amendment to this Franchise upon the termination date of this Franchise, the parties by written mutual agreement may extend the termination date of this Franchise to allow for further negotiations. Such extension period shall be deemed a continuation of this Franchise and not as a new Franchise or amendment.

SECTION 4

Indemnification and Insurance

- 4.1 Indemnification.** The Grantee shall, by acceptance of the Franchise granted herein, defend the Grantor, its officers, boards, commissions, agents, and employees for all claims

for injury to any Person or property caused by the negligence of Grantee in the construction or operation of the Fiber System and in the event of a determination of liability shall indemnify and hold Grantor, its officers, boards, commissions, agents, and employees harmless from any and all liabilities, claims, demands, or judgments growing out of any injury to any Person or property as a result of the negligence of Grantee arising out of the construction, repair, extension, maintenance, operation or removal of its wires, poles or other equipment of any kind or character used in connection with the operation of the Fiber System, provided that the Grantor shall give the Grantee written notice of its obligation to indemnify the Grantor within ten (10) days of receipt of a claim or action pursuant to this section. In the event any such claim arises, the Grantor shall tender the defense thereof to the Grantee and the Grantee shall have the right to defend, settle or compromise any claims arising hereunder and the Grantor shall cooperate fully herein. If the Grantor determined in good faith that its interests cannot be represented by the Grantee, the Grantee shall be excused from any obligation to represent the Grantor. Notwithstanding the foregoing, the Grantee shall not be obligated to indemnify the Grantor for any damages, liability or claims resulting from the willful misconduct or negligence of the Grantor or for the Grantor's use of the Fiber System.

4.2 Insurance. The Grantee shall maintain throughout the term of the Franchise insurance in amounts at least as follows:

Workers' Compensation	Statutory Limits Commercial
General Liability	\$2,000,000 per occurrence, Combined Single Limit (C.S.L.) \$3,000,000 General Aggregate
Auto Liability including coverage on \$1,000,000 per occurrence C.S.L. all owned, non-owned hired autos Umbrella Liability	
Umbrella Liability	\$1,000,000 per occurrence C.S.L.

- A. The Grantor shall be added as an additional insured, arising out of work performed by Charter, to the above Commercial General Liability, Auto Liability and Umbrella Liability insurance coverage.
- B. The Grantee shall furnish the Grantor with current certificates of insurance evidencing such coverage upon request.

SECTION 5
Service Obligations

- 5.1 No Discrimination.** Grantee shall not deny service, deny access, or otherwise discriminate against Subscribers or general citizens on the basis of race, color, religion, national origin, age or sex.
- 5.2 Privacy.** The Grantee shall fully comply with the privacy rights of Subscribers as contained in State or Federal law.

SECTION 6 **Service Availability**

- 6.1 Service Area.** The Grantee shall make Fiber Service distributed over the Fiber System available to every residence within the Service Area where there is a minimum density of at least thirty (30) residences per linear strand mile of cable as measured from Grantee's closest trunk line or distribution cable that is actively delivering Fiber Service as of the date of such request for service. If such residence is located within one hundred fifty (150) feet of Grantee's feeder service, the Fiber Service will be provided at Grantee's published rate for standard installations. Notwithstanding the foregoing, the Grantee shall have the right, but not the obligation, to extend the Fiber System into any portion of the Service Area where another operator is providing Fiber Service, into any annexed area which is not contiguous to the present Service Area of the Grantee. Grantee need not make an extension to any area which is financially or technically infeasible, if it provides documentation substantiating such infeasibility to Grantor. Fiber Service offered to Subscribers pursuant to this Franchise shall be conditioned upon Grantee having legal access to any such Subscriber's dwelling unit or other units wherein such Fiber Service is provided. Nothing herein shall be construed to limit the Grantee's ability to offer or provide bulk rate discounts or promotions.
- 6.2 Subscriber Charges for Extensions of the Fiber System.** No Subscriber shall be refused service arbitrarily. However, if an area does not meet the density requirements of Section 6.1 above, the Grantee shall only be required to extend the Fiber System to Subscribers in that area if the Subscribers are willing to share the capital costs of extending the Fiber System. The Grantee may require that payment of the capital contribution in aid of construction borne by such potential Subscribers be paid in advance. Subscribers shall also be responsible for any standard/non-standard installation charges to extend the Fiber System from the tap to the residence.
- 6.3 New Development Underground.** In cases of new construction or property development where utilities are to be placed underground, the Grantor agrees to require as a condition of issuing a permit for open trenching to any developer or property owner that such developer or property owner give Grantee at least thirty (30) days prior written notice of such construction or development, and of the particular dates on which open trenching will be available for Grantee's installation of conduit, pedestals and/or vaults,

and laterals to be provided at Grantee's expense. Grantee shall also provide specifications as needed for trenching. Costs of trenching and easements required to bring service to the development shall be borne by the developer or property owner; except that if Grantee fails to install its conduit, pedestals and/or vaults, and laterals within five (5) working days of the date the trenches are available, as designated in the written notice given by the developer or property owner, then should the trenches be closed after the five day period, the cost of new trenching is to be borne by Grantee.

- 6.4 Annexation.** The Grantor shall promptly provide written notice to the Grantee of its annexation of any territory which is being provided Fiber Service by the Grantee or its affiliates. Such annexed area will be subject to the provisions of this Franchise upon sixty (60) days' written notice from the Grantor, subject to the conditions set forth below and Section 6.1 above. The Grantor shall also notify Grantee in writing of all new street address assignments or changes within the Service Area. Any identified Subscriber addresses shall be included in Grantee's franchise fee calculations within ninety (90) days after receipt of the annexation notice, which shall include the addresses that will be moved into the Service Area in an Excel format or in a format that will allow Grantee to change its billing system. If the annexation notice does not include the addresses that will be moved into the Service Area, Grantee shall include the identified Subscriber addresses in the franchise fee calculations within ninety (90) days after it receives the annexed addresses as set forth above. All notices due under this section shall be sent by certified mail, return receipt requested to the addresses set forth in Section 14.5. In any audit of franchise fees due under this Franchise, Grantee shall not be liable for franchise fees on annexed areas unless and until Grantee has received notification and information that meets the standards set forth in this section.

SECTION 7 **Construction and Technical Standards**

- 7.1 Compliance with Codes.** All construction practices and installation of equipment shall be done in accordance with the National Electric Safety Code.
- 7.2 Construction Standards and Requirements.** All of the Grantee's plant and equipment, including but not limited to the antenna site, headend and distribution system, towers, house connections, structures, poles, wire, fiber, coaxial cable, fixtures and appurtenances shall be installed, located, erected, constructed, reconstructed, replaced, removed, repaired, maintained and operated in accordance with good engineering practices and performed by experienced maintenance and construction personnel.
- 7.3 Safety.** The Grantee shall at all times employ ordinary care and shall use commonly accepted methods and devices preventing failures and accidents which are likely to cause damage.

7.4 Network Technical Requirements. The Fiber System shall be designed, constructed and operated so as to meet any technical standards adopted by the FCC relating to Fiber Systems as may be amended from time to time, regardless of the transmission technology utilized.

7.5 Performance Monitoring. Grantee shall test the Fiber System consistent with the FCC regulations.

SECTION 8 **Conditions on Street Occupancy**

8.1 General Conditions. Grantee shall have the right to utilize existing poles, conduits and other facilities whenever possible, and shall not construct or install any new, different, or additional poles, conduits, or other facilities on public property without obtaining all legally required permits of the Grantor.

8.2 Underground Construction. The facilities of the Grantee shall be installed underground in those Service Areas where existing telephone and electric services are both underground at the time of system construction. In areas where either telephone or electric utility facilities are installed aerially at the time of system construction, the Grantee may install its facilities aerially with the understanding that at such time as the existing aerial facilities are required to be placed underground by the Grantor, the Grantee shall likewise place its facilities underground. In the event that any telephone or electric utilities are reimbursed by the Grantor or any agency thereof for the placement of fiber underground or the movement of fiber, Grantee shall be reimbursed upon the same terms and conditions as any telephone, electric or other utilities.

8.3 Construction Codes and Permits. Grantee shall obtain all legally required permits before commencing any work requiring a permit, including the opening or disturbance of any Street within the Service Area. The Grantor shall cooperate with the Grantee in granting any permits required, providing such grant and subsequent construction by the Grantee shall not unduly interfere with the use of such Streets. The Grantee shall adhere to all building and zoning codes currently or hereafter applicable to construction, operation or maintenance of the Fiber System in the Service Area, provided that such codes are of general applicability and such codes are uniformly and consistently applied by the Grantor as to other public utility companies and other entities operating in the Service Area.

8.4 System Construction. All transmission lines, equipment and structures shall be so installed and located as to cause minimum interference with the rights and reasonable convenience of property owners and at all times shall be kept and maintained in a safe,

adequate and substantial condition, and in good order and repair. The Grantee shall, at all times, employ ordinary care and use commonly accepted methods and devices for preventing failures and accidents which are likely to cause damage, injuries, or nuisances to the public. Suitable barricades, flags, lights, flares or other devices shall be used at such times and places as are reasonably required for the safety of all members of the public. Any poles or other fixtures placed in any public way by the Grantee shall be placed in such a manner as not to interfere with the usual travel on such public way.

- 8.5 Restoration of Public Ways.** Grantee shall, at its own expense, restore any damage or disturbance caused to the public way as a result of its operation, construction, or maintenance of the Fiber System to a condition reasonably comparable to the condition of the Streets immediately prior to such damage or disturbance.
- 8.6 Removal in Emergency.** Whenever, in case of fire or other disaster, it becomes necessary in the judgment of the Grantor to remove any of the Grantee's facilities, no charge shall be made by the Grantee against the Grantor for restoration and repair, unless such acts amount to gross negligence by the Grantor.
- 8.7 Tree Trimming.** Grantee or its designee shall have the authority to trim trees on public property at its own expense as may be necessary to protect its wires and facilities.
- 8.8 Relocation for the Grantor.** The Grantee shall, upon receipt of reasonable advance written notice, to be not less than ten (10) business days, protect, support, temporarily disconnect, relocate, or remove any property of Grantee when lawfully required by the Grantor. Grantee shall be responsible for any costs associated with these obligations to the same extent all other users of the Grantor rights-of-way are responsible for the costs related to the relocation of their facilities.
- 8.9 Relocation for a Third Party.** The Grantee shall, on the request of any Person holding a lawful permit issued by the Grantor, protect, support, raise, lower, temporarily disconnect, relocate in or remove from the Street as necessary any property of the Grantee, provided that the expense of such is paid by any such Person benefiting from the relocation and the Grantee is given reasonable advance written notice to prepare for such changes. The Grantee may require such payment in advance. For purposes of this subsection, "reasonable advance written notice" shall be no less than ten (10) business days in the event of a temporary relocation and no less than one hundred twenty (120) days for a permanent relocation.
- 8.10 Reimbursement of Costs.** If funds are available to any Person using the Streets for the purpose of defraying the cost of any of the foregoing, the Grantor shall reimburse the Grantee in the same manner in which other Persons affected by the requirement are reimbursed. If the funds are controlled by another governmental entity, the Grantor shall make application for such funds on behalf of the Grantee.

SECTION 9
Service and Rates

- 9.1 Phone Service.** The Grantee shall maintain a toll-free telephone number and a phone service operated such that complaints and requests for repairs or adjustments may be received at any time.
- 9.2 Notification of Service Procedures.** The Grantee shall furnish each Subscriber at the time service is installed, written instructions that clearly set forth information concerning the procedures for making inquiries or complaints, including the Grantee's name, address and local telephone number. Grantee shall give the Grantor thirty (30) days prior notice of any rate increases or other substantive service changes.
- 9.3 Rate Regulation.** Grantor shall have the right to exercise rate regulation to the extent authorized by law, or to refrain from exercising such regulation for any period of time, at the sole discretion of the Grantor. If and when exercising rate regulation, the Grantor shall abide by the terms and conditions set forth by the FCC.
- 9.4 Continuity of Service.** It shall be the right of all Subscribers to continue receiving Fiber Service insofar as their financial and other obligations to the Grantee are satisfied. However, notwithstanding anything to the contrary, Grantee may discontinue or refuse to provide Fiber Service to any person that is abusive and/or exhibits threatening behavior toward the Grantee's employees or representatives.

SECTION 10
Franchise Fee

- 10.1 Amount of Fee.** Grantee shall pay to the Grantor an annual franchise fee in an amount equal to five percent (5%) of the annual Gross Revenue. Such payment shall be in addition to taxes of general applicability owed to the Grantor by the Grantee that are not included as franchise fees under federal law, Franchise fees may be passed through to Subscribers as a line item on Subscriber bills or otherwise as Grantee chooses, consistent with federal law.
- 10.2 Payment of Fee.** Payment of the fee due the Grantor shall be made on a quarterly basis, within forty-five (45) days of the close of each calendar quarter and transmitted by electronic funds transfer to a bank account designated by Grantor. The payment period and the collection of the franchise fees that are to be paid to the Grantor pursuant to the Franchise shall commence sixty (60) days after the Effective Date of the Franchise as set forth in Section 14.11. In the event of a dispute, the Grantor, if it so requests, shall be

furnished a statement of said payment, reflecting the Gross Revenues and the applicable charges.

10.3 Accord and Satisfaction. No acceptance of any payment by the Grantor shall be construed as a release or as an accord and satisfaction of any claim the Grantor may have for additional sums payable as a franchise fee under this Franchise.

10.4 Limitation on Recovery. The period of limitation for recovery of any franchise fee payable hereunder shall be three (3) years from the date on which payment by the Grantee was due. If any Franchise payment or recomputed payment is not made on or before the dates specified herein, Grantee shall pay an interest charge, computed from the last day of the fiscal year in which payment was due, at the annual rate of one (1%) percent over the prime interest rate.

SECTION 11 **Transfer of Franchise**

11.1 Franchise Transfer. The Franchise granted hereunder shall not be assigned, other than by operation of law or to an entity controlling, controlled by, or under common control with the Grantee, without the prior consent of the Grantor, such consent not to be unreasonably withheld or delayed. No such consent shall be required, however, for a transfer in trust, by mortgage, by other hypothecation, or by assignment of any rights, title, or interest of the Grantee in the Franchise or Fiber System to secure indebtedness. Within thirty (30) days of receiving a request for transfer, the Grantor shall notify the Grantee in writing of any additional information it reasonably requires to determine the legal, financial and technical qualifications of the transferee. If the Grantor has not taken action on the Grantee's request for transfer within one hundred twenty (120) days after receiving such request, consent by the Grantor shall be deemed given.

SECTION 12 **Records, Reports and Maps**

12.1 Reports Required. The Grantee's schedule of charges for regular Subscriber service, its policy regarding the processing of Subscriber complaints, delinquent Subscriber disconnect and reconnect procedures and any other terms and conditions adopted as the Grantee's policy in connection with its Subscribers shall be filed with the Grantor upon request.

12.2 Records Required.

The Grantee shall at all times maintain:

- A. A record of all written complaints received regarding interruptions or degradation of Fiber Service, which record shall be maintained for one (1) year.
- B. A full and complete set of plans, records and strand maps showing the location of the Fiber System.

12.3 Inspection of Records. Grantee shall permit any duly authorized representative of the Grantor, upon receipt of advance written notice, to examine at Grantee's local office or another mutually agreeable location during normal business hours and on a non-disruptive basis any and all of Grantee's records maintained by Grantee as is reasonably necessary to ensure Grantee's compliance with the Franchise. Such notice shall specifically reference the subsection of the Franchise that is under review so that the Grantee may organize the necessary books and records for easy access by the Grantor. The Grantee shall not be required to maintain any books and records for Franchise compliance purposes longer than three (3) years, except for service complaints, which shall be kept for one (1) year as specified above. The Grantee shall not be required to provide Subscriber information in violation of Section 631 of the Fiber Act. The Grantor agrees to treat as confidential any books, records or maps that constitute proprietary or confidential information to the extent Grantee makes the Grantor aware of such confidentiality. If the Grantor believes it must release any such confidential books or records in the course of enforcing this Franchise, or for any other reason, it shall advise Grantee in advance so that Grantee may take appropriate steps to protect its interests. Until otherwise ordered by a court or agency of competent jurisdiction, the Grantor agrees that, to the extent permitted by State and federal law, it shall deny access to any of Grantee's books and records marked confidential, as set forth above, to any Person.

SECTION 13 **Enforcement or Revocation**

13.1 Notice of Violation. If the Grantor believes that the Grantee has not complied with the terms of the Franchise, the Grantor shall first make reasonable attempts to informally discuss the matter with Grantee. If these discussions do not lead to resolution of the problem, the Grantor shall notify the Grantee in writing of the exact nature of the alleged noncompliance (the "Violation Notice").

13.2 Grantee's Right to Cure or Respond. The Grantee shall have thirty (30) days from receipt of the Violation Notice to (i) respond to the Grantor, contesting the assertion of noncompliance, or (ii) to cure such default, or (iii) if, by the nature of default, such default cannot be cured within the thirty (30) day period, initiate reasonable steps to remedy such default and notify the Grantor of the steps being taken and the projected date that they will be completed.

13.3 Public Hearing. If the Grantee fails to respond to the Violation Notice received from the Grantor, or if the default is not remedied within the cure period set forth above, the Council shall schedule a public hearing if it intends to continue its investigation into the default. The Grantor shall provide the Grantee at least twenty (20) days prior written notice of such hearing, which specifies the time, place and purpose of such hearing, notice of which shall be published by the Clerk of the Grantor in a newspaper of general circulation within the Grantor in accordance with Section 14 hereof. The Grantee shall have the right to present evidence and to question witnesses. The Grantor shall determine if the Grantee has committed a violation and shall make written findings of fact relative to its determination. If a violation is found, the Grantee may petition for reconsideration before any competent tribunal having jurisdiction over such matters.

13.4 Enforcement. Subject to applicable federal and State law, in the event the Grantor, after the hearing set forth in subsection 13.3 above, determines that the Grantee is in default of any provision of the Franchise, the Grantor may:

- A. Seek specific performance of any provision, which reasonably lends itself to such remedy, as an alternative to damages; or
- B. Commence an action at law for monetary damages or seek other equitable relief; or
- C. In the case of a substantial default of a material provision of the Franchise, seek to revoke the Franchise itself in accordance with subsection 13.5 below.

13.5 Revocation.

- A. Prior to revocation or termination of the Franchise, the Grantor shall give written notice to the Grantee of its intent to revoke the Franchise on the basis of a pattern of noncompliance by the Grantee, including one or more instances of substantial noncompliance with a material provision of the Franchise. The notice shall set forth the exact nature of the noncompliance. The Grantee shall have sixty (60) days from such notice to either object in writing and to state its reasons for such objection and provide any explanation or to cure the alleged noncompliance. If the Grantor has not received a satisfactory response from Grantee, it may then seek to revoke the Franchise at a public hearing. The Grantee shall be given at least thirty (30) days prior written notice of such public hearing, specifying the time and place of such hearing and stating its intent to revoke the Franchise.
- B. At the hearing, the Council shall give the Grantee an opportunity to state its

position on the matter, present evidence and question witnesses, after which it shall determine whether or not the Franchise shall be revoked. The public hearing shall be on the record and a written transcript shall be made available to the Grantee within ten (10) business days. The decision of the Council shall be made in writing and shall be delivered to the Grantee. The Grantee may appeal such determination to an appropriate court, which shall have the power to review the decision of the Council *de novo*. The Grantee may continue to operate the Fiber System until all legal appeals procedures have been exhausted.

- C. Notwithstanding the above provisions, the Grantee does not waive any of its rights under federal law or regulation.
- D. Upon revocation of the Franchise, Grantee may remove the Fiber System from the Streets of the Grantor or abandon the Fiber System in place.

SECTION 14 **Miscellaneous Provisions**

14.1 Force Majeure. The Grantee shall not be held in default under, or in noncompliance with the provisions of the Franchise, nor suffer any enforcement or penalty relating to noncompliance or default, where such noncompliance or alleged defaults occurred or were caused by circumstances reasonably beyond the ability of the Grantee to anticipate and control. This provision includes, but is not limited to, severe or unusual weather conditions, fire, flood, or other acts of God, strikes, work delays caused by failure of utility providers to service, maintain or monitor their utility poles to which Grantee's Fiber System is attached, as well as unavailability of materials and/or qualified labor to perform the work necessary.

14.2 Minor Violations. Furthermore, the parties hereby agree that it is not the Grantor's intention to subject the Grantee to penalties, fines, forfeitures or revocation of the Franchise for violations of the Franchise where the violation was a good faith error that resulted in no or minimal negative impact on the Subscribers within the Service Area, or where strict performance would result in practical difficulties and hardship to the Grantee which outweighs the benefit to be derived by the Grantor and/or Subscribers.

14.3 Action of Parties. In any action by the Grantor or the Grantee that is mandated or permitted under the terms hereof, such party shall act in a reasonable, expeditious and timely manner. Furthermore, in any instance where approval or consent is required under the terms hereof, such approval or consent shall not be unreasonably withheld.

14.4 Equal Protection. The Grantee acknowledges and agrees that the Grantor may be required by federal law, and reserves the right, to grant one or more additional franchises

to provide Fiber Service within the Service Area. If any other provider of Fiber Services is lawfully and expressly authorized by the Grantor to use the Streets to provide such services, and if the material obligations applicable to Grantee are more burdensome or less favorable than those imposed on any such competing provider (such determination to be made after good faith negotiations between Grantee and Grantor), then upon thirty (30) days prior written notice to the Grantor, the Grantee shall have the right to elect, to the extent consistent with applicable state and federal laws and orders and rules adopted pursuant thereto:

- A. To modify this Franchise to incorporate less burdensome or more favorable terms or conditions imposed by Grantor on a comparable provider; or
- B. To deem this Franchise expired thirty-six (36) months from the date of the above written notice; or
- C. To terminate this Franchise and take in its place the same franchise agreement of a competing provider of Fiber Services or video services authorized by the Grantor. The Grantor and the Grantee agree that any undertakings that relate to the renewal of the Grantee's Franchise with the Grantor shall be subject to the provisions of Section 626 of the Fiber Act or any such successor statute. Nothing in this Franchise shall impair the right of the Grantor or Grantee to seek other remedies available under law.

14.5 Notices. Unless otherwise provided by federal, State or local law, all notices, reports or demands pursuant to this Franchise shall be in writing and shall be deemed to be sufficiently given upon delivery to a Person at the address set forth below, or by U.S. certified mail, return receipt requested, nationally or internationally recognized courier service such as Federal Express or electronic mail communication to the designated electronic mail address provided below. Grantee shall provide thirty (30) days' written notice of any changes in rates, programming services or channel positions using any reasonable written means. As set forth above, notice served upon the Grantor shall be delivered or sent to:

Grantor: City of Lowell, Oregon
City Administrator
PO Box 490
Lowell, OR 97452
E-mail: jcobb@ci.lowell.or.us

Grantee: Douglas Services Inc.

14.6 Public Notice. Any public meeting held relating to this Franchise or additional, similar franchises shall comply with the public meetings requirements of Oregon law. Grantee will be considered an interested party for any additional requests for franchises for Fiber Services.

14.7 Severability. If any section, subsection, sentence, clause, phrase, or portion of this Franchise is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Franchise.

14.8 Entire Agreement. The terms of this Franchise have been mutually negotiated by the Grantor and Grantee. This Franchise constitutes an agreement by the Grantor to grant permission to the Grantee to use the Grantor's rights of way subject to the terms and conditions set forth herein. The Franchise terms and conditions set forth herein, including the Grantor's rights to protect the public's general welfare, subject to Section 2.3, constitute the entire agreement between Grantor and Grantee and supersedes all prior or contemporaneous agreements, representations or understandings (whether written or oral) of the parties regarding the subject matter hereof.

14.9 Administration of Franchise. Subject to Section 2.3, this Franchise is a contract and neither party may take any unilateral action that materially changes the explicit mutual promises and covenants contained herein. Any changes, modifications or amendments to this Franchise must be made in writing, signed by the Grantor and the Grantee.

14.10 Effective Date. This Ordinance shall be effective 30 days after passage by the City Council. The Franchise granted herein will take effect and be in full force from the date of acceptance by Grantee recorded on the signature page of this Franchise, provided that the Grantor must receive a fully executed copy of the acceptance within thirty days of the date of acceptance. The initial term of this franchise shall expire ten (10) years from the Effective Date defined herein, subject to Section 2.2 of this franchise. If any fee or grant that is passed through to Subscribers is required by this Franchise, other than the franchise fee, such fee or grant shall go into effect sixty (60) days after the Effective Date of this Franchise.

SECTION 15

Customer Rights and Protections

15.1 Customer Rights and Protections. Upon installing initial service, reconnecting a customer, and upon request thereafter Grantee must advise the customer of:

- A. The equipment and services currently available and the rates and charges which apply; and
- B. The amount of any deposit required by Grantee, if applicable, and the manner in which the deposit will be refunded; and
- C. The availability of parental controls, which shall be made available in accordance with federal law to each subscriber upon request and which shall enable parents or subscribers to control access to both the audio and/or video portions of any and all channels; and
- D. All current charges, rates, and fees, including but not limited to installation and reconnection fees, that may be applied to current or potential subscribers in the franchise area; and
- E. Any information relating to a contact for the franchise authority unless the Grantor requests otherwise in writing.

15.2 The information and statements required in Section 15.1 shall be available in writing upon request.

Adopted by the City Council of the City of Lowell, this ____ day of _____, 2020.

Yea: _____

Nay: _____

Approved: _____

Don Bennett, Mayor

First Reading:

Second Reading:

Adopted:

Signed:

Effective Date:

Attest: _____

Jared Cobb, City Administrator

Accepted this _____ day of _____, 2020, subject to applicable federal, State and local law.

Douglas Services Inc.

By:

Signature: _____

Maggie Osgood Library

Capital Campaign

February 3, 2020



Agenda

- The Past
- The Present
- The Future



The Past

- The Lowell Community Library opened in 2006 with approximately 800 square feet of space for books, computer lab, and children's area.
- Volunteers played central role; space was built by volunteers and nearly all books, shelving, and computers were donated.



The Present

- Operated by volunteers
- Over 1,100 memberships
- Averaged 233 items checked out/month
- In the last 15 years the circulation has grown to over 10,000 items
- In early 2019, Library forced to close due to roof damage and snowstorm



The Future

- Meet the changing expectations of library; not only research and educational needs, but also social and community connections
 - Comfortable gathering space for community
 - Computers, technology, and learning lab
 - Children's programs and activities
 - Historic preservation
 - Safe study space



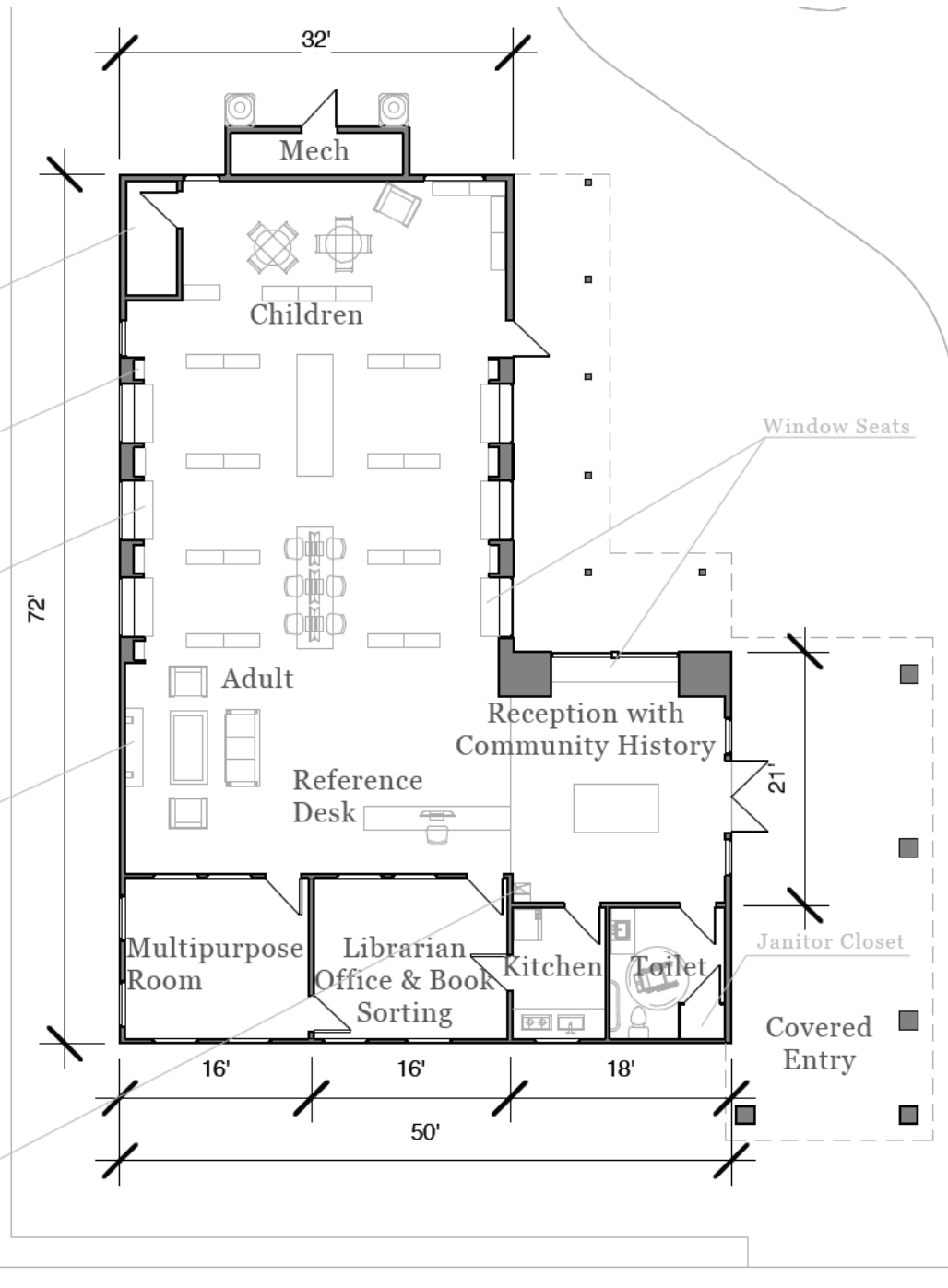
The Future

- Part-time Librarian and Volunteer Coordinator to ensure regular operating hours
- Larger print circulation, including magazines and newspapers
- Digital circulation, including books, audio books, and magazines
- Regular programming, including children's story time, arts and crafts
- Chromebook and tablet access for in library use
- Video gaming center for teens
- Preservation of community history



LIBRARY

Room	Net SF
Reception Area	335
Main Library Area	1717
Toilet	91
Kitchen	82
Office/Book Sorting	210
Multipurpose Room	200
Storage	40
Mechanical	48



EAST 1ST STREET



MAGGIE OSGOOD
LIBRARY

Project Budget

Building Renovation Costs	\$188,035
FF&E	\$ 38,960
Design and Engineering	\$ 31,595
Site Development	\$ 10,775
Contingency	\$ 15,085

Total Cost Estimate **\$284,450**



Capital Campaign

- City has pledged \$90,000 toward project, leaving need for additional \$194,450
- \$2,500 – Small individual donations
- \$15,000 – Medium donations and grants from nonprofits and businesses
- \$176,950 – Large grants from regional foundations, such as the Ford Family Foundation and the Collins Foundation
- Development of one page or tri-fold brochure with giving information





A Legacy of Giving

Augustana College

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CLICK TO BEGIN



CARROLL HOSPITAL CENTER

Service • Performance



Mission

Our mission is to provide the highest quality of patient care, while maintaining the highest standards of safety, quality and financial performance. We are committed to the well-being of our patients, our staff and our community.

Compassion Spirit

Always Patients

Values

Integrity, Respect, Teamwork, Innovation, and Excellence are the core values that guide our actions and decisions. We strive to create a positive work environment where everyone can thrive and contribute to the success of our organization.





HOME
RECOGNITION
GARDEN



Preliminary Timeline

- Community Presentations and Letters of Support
 - March – Lowell School Board
 - March – Lowell Fire Department
 - March – Lowell/Fall Creek Education Foundation
- Fundraising Events and Activities
 - March 1 – Lowell Grange
 - March 21 – Movie Night
 - March 1 – The Bridge Newsletter insert
- Foundation Grants
 - April – Ford Family Foundation
 - April – Collins Foundation

