

Lowell City Council
Regular Meeting Agenda
Tuesday December 15, at 7 P.M.
Maggie Osgood Library
70 N. Pioneer Street

This meeting will be held electronically through Zoom. Members of the public are encouraged to provide comment or testimony through the following:

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

Call to Order/Roll Call/Pledge

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

Approval of Agenda

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

City Council Executive Session Minutes for November 17, 2020
City Council Regular Meeting Minutes for November 17, 2020
City Council Executive Session Minutes for November 24, 2020
City Council Special Meeting Minutes for November 24, 2020
Financial Report for October 2020
Check Register for November 2020

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

Council Comments (three minutes per speaker)

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

City Administrator Report
Public Works Report
Police Report

Old Business:

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

New Business:

1. Presentation of the City of Lowell’s Fiscal Year 2019/2020 Audit – Discussion/Possible Action
Attachment: Annual financial Report for Fiscal Year ending June 30, 2020
2. Ordinance 302 - Planning Commission Membership – Discussion/Possible Action
Attachment: Ordinance 302
3. Change Order # 7 for Downtown Paving and Utility Improvements and additional contract with Wildish Construction – Discussion/Possible Action
*Attachments: Change Order #7
Contract with Wildish Construction*
4. Planning Commission and Advisory Committee Appointments – Discussion/Possible Action
*Attachments: List of committee Vacancies
Applications for Planning Commission and Advisory Committees*
5. Consideration of Holiday Gift Cards and holiday time off for Employees – Discussion/Possible Action

Other Business

Mayor Comments

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

Adjourn

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Marsha Miller, Interim City Administrator
DATE: December 15, 2020
SUBJECT: Consent Agenda

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

SUMMARY:

The Consent Agenda for the December 15, 2020 meeting includes the City Council Executive Session and City Council Meeting Minutes for November 17, 2020, City Council Executive Session and City Council Special Meeting Minutes for November 24, 2020, the Financial Report for October 2020 and the Check Register for November 2020.

FISCAL IMPACT:

N/A

COURSES OF ACTION:

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

RECOMMENDATION:

Motion to approve the Consent Agenda as presented.

ATTACHMENTS:

1. City Council Executive Session and City Council Meeting Minutes for November 17, 2020
2. City Council Executive Session and City Council Special Meeting Minutes for November 24, 2020
3. Financial Report for October 2020
4. Check Register for November 2020

City of Lowell, Oregon
Minutes of the City Council Executive Session
Tuesday November 17, 2020
Maggie Osgood Library

The Executive Session was called to order at 1:17 PM by Mayor Bennett

Members Present: Mayor Don Bennett, Gail Harris, Tim Stratis, Samantha Dragt, John Myers
Staff Present: Interim CA Miller, Public Works Director Max Baker, City Clerk Joyce Donnell,
Public Works Hunter Harris

Guests Present: Ross Schultz, Lane Council of Governments, Lon Dragt, Johnie Matthews, Bill George

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

Interviews with 3 candidates for City Administrator position commenced in front of two panels, followed by a debriefing.

Adjourn: 7:11 PM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Marsha Miller, City Recorder

Date

City of Lowell, Oregon
Minutes of the City Council Regular Session
November 17, 2020

The Regular Session was called to order at 7:14 PM by Mayor Bennett.

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

Staff Present: Interim CA Marsha Miller, Public Works Director Max Baker

Consent Agenda: Councilor Myers moved to approve the Consent Agenda, second by Councilor Dragt. PASS 5:0

Public Comments: Robert Killen Director, Lane Small Business Development Center 101 W. 10th Ave. Ste 304 Eugene, presented information on Lane Business Link.

Council Comments: None

City Administrator Report: Interim CA Miller presented report which included an update on COVID-19 in Lane County, Land Development Code Update (TGM Grant), Special Public Works Fund Loan and LOC Workshops.

Police Report: October report provided in packet.

Old Business: None

New Business:

- **Non-Exclusive Agreement for Towing Services** – Interim CA Miller presented agreement. **Councilor Dragt moved to approve the use of the Non-Exclusive Towing Agreement, as written, second by Councilor Myers. PASS 5:0**
- **Ordinance 302 – Planning Commission Membership** – Mayor presented item. **Councilor Myers made a motion for a first reading of Ordinance 302 by Title Only, second by Councilor Dragt. PASS 5:0** Mayor proceeded with first reading of Ordinance 302 by Title Only. **Mayor Bennett moved to proceed with second reading at the next council meeting, second by Councilor Harris. PASS 5:0**
- **Resolution 755 – Authorizing a Loan from the Special Public Works Fund** – Interim CA Miller presented item. The funding is to support the Main Street and Lakeview Avenue reconstruction project. **Councilor Myers moved to approve Resolution 755, as written, second by Councilor Dragt. PASS 5:0**
- **Change Order #5 Main Street Construction** – Interim CA Miller presented item. Copy of change order in packet. **Councilor Stratis moved to approve Change Order #5 from Wildish Construction for \$6,995.65, second by Councilor Myers. PASS 5:0**

- **Resolution 756 – Utility Assistance Pilot Program – Interim CA Miller presented item. Councilor Myers moved to approve Resolution 756, as written, second by Councilor Stratis. PASS 5:0**

Other Business: None

Mayor Comments: None

Public Comments: None

Adjourn: 7:43 PM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Marsha Miller, City Recorder

Date

City of Lowell, Oregon
Minutes of the City Council Executive Session
Tuesday November 24, 2020
Maggie Osgood Library

The Executive Session was called to order at 6:03 PM by Mayor Bennett

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

Staff Present: Interim CA Marsha Miller, Public Works Director Max Baker,

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

Discussion concerning City Administrator position.

Adjourn: 6:16 PM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Marsha Miller, City Recorder

Date

City of Lowell, Oregon
Minutes of the City Council Special Meeting
Tuesday November 24, 2020
Maggie Osgood Library

The Special Meeting was called to order at 6:19 PM by Mayor Bennett

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

Staff Present: Interim CA Marsha Miller, Max Baker - Public Works Director

Public Comments: None

Council Comments: None

New Business:

- **Recruitment Process for the City Administrator Position** – Interim CA Miller presented item. **Mayor Bennett moved to direct Interim CA Marsha Miller to present and develop an employment agreement with candidate Jeremy Caudle and authorize the Mayor to sign it on behalf of the council, second by Councilor Myers. PASS 5:0**

- **Ordinance 302 – Planning Commission Membership** – **Mayor Bennett moved to approve a second reading in total of Ordinance 302, second by Councilor Myers. PASS 5:0**
Mayor Bennett proceeded to read Ordinance 302 in its entirety.
Mayor Bennett moved to approve Ordinance 302; motion died for lack of second.

Other Business: Interim CA Miller notified the council that City Hall will be closed on Wednesday for Thanksgiving Holiday due to being closed on Friday's, Joyce will take her holiday on Wednesday.

Mayor Comments: None

Community Comments: None

Adjourn: 6:33 PM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Marsha Miller, City Recorder

Date

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2020

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	619,292.36
999-1115	CASH IN BANK - LGIP	919,503.23
		1,538,795.59
	TOTAL COMBINED CASH	1,538,795.59
999-1110	CASH ALLOCATED TO FUNDS	(1,538,795.59)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	479,829.30
220	ALLOCATION TO BUILDING FUND	33,447.64
230	ALLOCATION TO WATER FUND	89,299.51
240	ALLOCATION TO SEWER FUND	195,503.08
312	ALLOCATION TO STREET FUND	51,695.12
314	ALLOCATION TO BLACKBERRY JAM FUND	12,583.69
410	ALLOCATION TO PARKS SDC FUND	57,479.27
412	ALLOCATION TO STREETS SDC FUND	49,248.47
430	ALLOCATION TO WATER SDC FUND	324,030.80
440	ALLOCATION TO SEWER SDC FUND	143,415.26
445	ALLOCATION TO STORMWATER SDC FUND	47,128.76
520	ALLOCATION TO WATER RESERVE FUND	39,387.07
521	ALLOCATION TO SEWER RESERVE FUND	15,747.62
		1,538,795.59
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,538,795.59
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,538,795.59)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	328,476.84	
110-1115	CASH IN BANK - LGIP	151,352.46	
110-1120	PETTY CASH	250.00	
110-1250	DUE FROM OTHER FUNDS	33,372.58	
110-1710	LAND	2,595,845.69	
110-1720	BUILDINGS & FACILITIES	430,908.77	
110-1730	EQUIPMENT & FURNISHINGS	31,362.28	
110-1740	VEHICLES & ROLLING STOCK	40,847.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	13,901.33	
110-1820	AD - BUILDINGS & FACILITIES	(168,676.36)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(7,753.87)	
110-1840	AD - VEHICLES & ROLLING STOCK	(9,831.21)	
110-1850	AD - INFRASTRUCTURE	(14,253.95)	
	TOTAL ASSETS		<u>3,458,565.05</u>

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,015.34	
110-2210	PAYROLL TAXES PAYABLE	781.79	
110-2245	HEALTH INSURANCE PAYABLE	539.61	
110-2250	RETIREMENT PAYABLE	(982.81)	
110-2510	BAIL HELD	165.00	
110-2515	CET TAX COLLECTED	3,743.27	
110-2750	LONG TERM DEBT	820,882.22	
	TOTAL LIABILITIES		827,144.42

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	272,113.38	
110-3275	GASB - FIXED ASSETS	2,945,113.17	
110-3277	GAAP - LONG TERM DEBT	(820,882.22)	
	REVENUE OVER EXPENDITURES - YTD	<u>235,076.30</u>	
	BALANCE - CURRENT DATE	<u>235,076.30</u>	
	TOTAL FUND EQUITY		<u>2,631,420.63</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,458,565.05</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	.00	.00	147,051.00	147,051.00	.0
110-310-4114	272.76	1,175.57	3,223.00	2,047.43	36.5
	272.76	1,175.57	150,274.00	149,098.43	.8
<u>INVESTMENT EARNINGS</u>					
110-315-4125	162.03	650.71	5,826.00	5,175.29	11.2
	162.03	650.71	5,826.00	5,175.29	11.2
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	2,703.54	10,917.00	8,213.46	24.8
110-320-4134	103.04	411.77	1,341.00	929.23	30.7
110-320-4136	1,750.88	7,204.27	20,292.00	13,087.73	35.5
110-320-4148	.00	2,336.05	4,386.00	2,049.95	53.3
	1,853.92	12,655.63	36,936.00	24,280.37	34.3
<u>GRANT REVENUES</u>					
110-325-4151	15,326.10	22,629.30	264,243.00	241,613.70	8.6
110-325-4152	10,274.00	10,274.00	7,603.00	(2,671.00)	135.1
110-325-4154	.00	.00	1,000.00	1,000.00	.0
110-325-4155	.00	.00	200,000.00	200,000.00	.0
110-325-4158	.00	.00	1,000.00	1,000.00	.0
	25,600.10	32,903.30	473,846.00	440,942.70	6.9
<u>FRANCHISE FEES</u>					
110-330-4310	.00	1,596.94	5,938.00	4,341.06	26.9
110-330-4312	.00	26,846.14	49,048.00	22,201.86	54.7
110-330-4314	.00	.00	4,000.00	4,000.00	.0
110-330-4316	.00	.00	1,650.00	1,650.00	.0
110-330-4318	.00	.00	17,776.00	17,776.00	.0
110-330-4320	.00	.00	19,344.00	19,344.00	.0
	.00	28,443.08	97,756.00	69,312.92	29.1

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352 LAND USE & DEVELOPMENT	.00	.00	15,000.00	15,000.00	.0
110-335-4354 MISC PERMITS & LICENSES	.00	110.00	275.00	165.00	40.0
110-335-4360 DOG LICENSES	34.00	284.00	876.00	592.00	32.4
TOTAL LICENSES & PERMITS	34.00	394.00	16,151.00	15,757.00	2.4
<u>CHARGES FOR SERVICE</u>					
110-340-4410 COPY, FAX, NOTARY & RESEARCH	99.55	330.65	1,030.00	699.35	32.1
110-340-4413 LIBRARY MEMBERSHIPS	.00	.00	1,250.00	1,250.00	.0
110-340-4415 LIBRARY BUSINESS SERVICES	.00	.00	250.00	250.00	.0
110-340-4417 LIEN SEARCHES	40.00	190.00	515.00	325.00	36.9
110-340-4419 ELECTION FILING FEES	.00	100.00	50.00	(50.00)	200.0
110-340-4421 SDC/CET ADMIN FEE	259.95	832.34	4,005.00	3,172.66	20.8
110-340-4423 PAY STATION REVENUE	.00	45.25	125.00	79.75	36.2
TOTAL CHARGES FOR SERVICE	399.50	1,498.24	7,225.00	5,726.76	20.7
<u>SDC REVENUE</u>					
110-345-4511 PARKS REIMBURSEMENT SDC	47.00	141.00	735.00	594.00	19.2
TOTAL SDC REVENUE	47.00	141.00	735.00	594.00	19.2
<u>FINES & FORFEITURES</u>					
110-350-4625 MUNICIPAL COURT REVENUE	165.00	1,479.00	2,500.00	1,021.00	59.2
TOTAL FINES & FORFEITURES	165.00	1,479.00	2,500.00	1,021.00	59.2
<u>LOAN PAYMENTS & PROCEEDS</u>					
110-360-4225 LOAN PROCEEDS	.00	307,977.50	568,743.00	260,765.50	54.2
TOTAL LOAN PAYMENTS & PROCEEDS	.00	307,977.50	568,743.00	260,765.50	54.2
<u>OTHER REVENUE</u>					
110-370-4825 LIBRARY DONATIONS	.00	.00	1,000.00	1,000.00	.0
110-370-4849 CAPITAL ASSET DISPOSAL	.00	.00	75,000.00	75,000.00	.0
TOTAL OTHER REVENUE	.00	.00	76,000.00	76,000.00	.0

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FUNDRAISING & EVENT REVENUE</u>					
110-380-4865 LIBRARY CAPITAL CAMPAIGN	2,890.00	10,664.00	10,000.00	(664.00)	106.6
TOTAL FUNDRAISING & EVENT REVENUE	2,890.00	10,664.00	10,000.00	(664.00)	106.6
<u>MISCELLANEOUS REVENUE</u>					
110-385-4893 RENTAL REVENUE	1,200.00	1,200.00	.00	(1,200.00)	.0
110-385-4895 MISCELLANEOUS REVENUE	.00	.00	2,250.00	2,250.00	.0
TOTAL MISCELLANEOUS REVENUE	1,200.00	1,200.00	2,250.00	1,050.00	53.3
<u>TRANSFERS IN</u>					
110-390-4950 TRANSFER FROM EQUIPMENT FUND	.00	6,049.45	6,051.00	1.55	100.0
TOTAL TRANSFERS IN	.00	6,049.45	6,051.00	1.55	100.0
TOTAL FUND REVENUE	32,624.31	405,231.48	1,454,293.00	1,049,061.52	27.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,230.00	8,018.70	18,000.00	9,981.30	44.6
110-410-5114 CITY CLERK	462.50	2,070.24	5,550.00	3,479.76	37.3
110-410-5158 MAINTENANCE WORKER I	135.97	618.58	1,991.00	1,372.42	31.1
110-410-5220 OVERTIME	.00	8.01	80.00	71.99	10.0
110-410-5315 SOCIAL SECURITY/MEDICARE	139.89	819.77	1,960.00	1,140.23	41.8
110-410-5320 WORKER'S COMP	.54	732.34	455.00	(277.34)	161.0
110-410-5350 UNEMPLOYMENT	.00	.00	1,750.00	1,750.00	.0
110-410-5410 HEALTH INSURANCE	136.16	810.57	3,646.00	2,835.43	22.2
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	407.36	1,790.11	4,417.00	2,626.89	40.5
TOTAL PERSONAL SERVICES	2,512.42	14,868.32	37,849.00	22,980.68	39.3
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	.00	3,919.00	3,919.00	.0
110-410-6112 LEGAL SERVICES	.00	.00	2,500.00	2,500.00	.0
110-410-6114 FINANCIAL SERVICES	312.50	1,249.50	5,215.00	3,965.50	24.0
110-410-6122 IT SERVICES	1,141.56	5,314.35	6,304.00	989.65	84.3
110-410-6124 COPIER CONTRACT	147.98	591.92	2,250.00	1,658.08	26.3
110-410-6128 OTHER CONTRACT SERVICES	937.10	2,888.40	12,500.00	9,611.60	23.1
110-410-6210 INSURANCE & BONDS	.00	1,440.25	6,426.00	4,985.75	22.4
110-410-6220 PUBLICATIONS, PRINTING & DUES	2,051.31	2,051.31	2,600.00	548.69	78.9
110-410-6222 NEWSLETTER EXPENDITURE	.00	.00	1,200.00	1,200.00	.0
110-410-6226 POSTAGE	75.00	155.70	725.00	569.30	21.5
110-410-6228 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	28.70	1,273.66	1,375.00	101.34	92.6
110-410-6234 GENERAL SUPPLIES	11.29	433.27	1,000.00	566.73	43.3
110-410-6238 BANK SERVICE CHARGES	33.44	201.43	1,000.00	798.57	20.1
110-410-6240 TRAVEL & TRAINING	.00	.00	2,100.00	2,100.00	.0
110-410-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	201.12	1,000.00	798.88	20.1
110-410-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	100.00	100.00	.0
110-410-6334 NON-CAPITALIZED ASSETS	.00	.00	2,000.00	2,000.00	.0
110-410-6420 WATER SERVICES	.00	1,213.10	1,325.00	111.90	91.6
110-410-6425 SEWER SERVICES	.00	406.74	825.00	418.26	49.3
110-410-6430 ELECTRICITY SERVICES	.00	659.07	2,100.00	1,440.93	31.4
110-410-6435 INTERNET SERVICES	180.20	720.80	685.00	(35.80)	105.2
110-410-6440 TELEPHONE SERVICES	208.45	723.02	1,875.00	1,151.98	38.6
110-410-6445 REFUSE SERVICES	.00	.00	120.00	120.00	.0
110-410-6510 COUNCIL EXPENDITURE	.00	.00	2,000.00	2,000.00	.0
110-410-6512 STATE ETHICS COMMISSION	.00	548.87	650.00	101.13	84.4
110-410-6792 REIMBURSABLE EXPENDITURE	.00	33.76	.00	(33.76)	.0
TOTAL MATERIALS & SERVICES	5,127.53	20,106.27	63,294.00	43,187.73	31.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL ADMINISTRATION	7,639.95	34,974.59	101,143.00	66,168.41	34.6
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	307.50	2,004.68	4,500.00	2,495.32	44.6
110-420-5150 PUBLIC WORKS DIRECTOR	301.44	1,349.30	3,617.00	2,267.70	37.3
110-420-5152 UTILITY WORKER I	780.24	3,456.20	8,256.00	4,799.80	41.9
110-420-5156 TEMPORARY/SEASONAL	.00	.00	2,883.00	2,883.00	.0
110-420-5158 MAINTENANCE WORKER I	679.83	3,092.92	9,955.00	6,862.08	31.1
110-420-5220 OVERTIME	53.61	203.68	1,027.00	823.32	19.8
110-420-5315 SOCIAL SECURITY/MEDICARE	162.36	773.11	2,320.00	1,546.89	33.3
110-420-5320 WORKER'S COMP	1.05	1,063.24	660.00	(403.24)	161.1
110-420-5350 UNEMPLOYMENT	.00	.00	2,000.00	2,000.00	.0
110-420-5410 HEALTH INSURANCE	267.49	1,369.94	7,770.00	6,400.06	17.6
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	388.97	1,728.13	5,214.00	3,485.87	33.1
TOTAL PERSONAL SERVICES	2,942.49	15,041.20	48,202.00	33,160.80	31.2
<u>MATERIALS & SERVICES</u>					
110-420-6128 OTHER CONTRACT SERVICES	3,120.00	12,147.20	41,000.00	28,852.80	29.6
110-420-6210 INSURANCE & BONDS	.00	1,860.53	.00	(1,860.53)	.0
110-420-6234 GENERAL SUPPLIES	.00	1,072.75	2,000.00	927.25	53.6
110-420-6290 MISCELLANEOUS	.00	.00	500.00	500.00	.0
110-420-6320 BUILDING REPAIR & MAINTENANCE	341.95	341.95	2,500.00	2,158.05	13.7
110-420-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
110-420-6328 PROPERTY MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
110-420-6330 OTHER REPAIR & MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
110-420-6334 NON-CAPITALIZED ASSETS	.00	.00	1,000.00	1,000.00	.0
110-420-6339 MAINTENANCE - NELSON LAND DONA	.00	.00	2,500.00	2,500.00	.0
110-420-6420 WATER SERVICES	.00	248.91	3,500.00	3,251.09	7.1
110-420-6425 SEWER SERVICES	.00	493.02	1,500.00	1,006.98	32.9
110-420-6430 ELECTRICITY SERVICES	.00	905.13	675.00	(230.13)	134.1
110-420-6445 REFUSE SERVICES	.00	.00	365.00	365.00	.0
110-420-6710 GAS & OIL	.00	657.35	1,500.00	842.65	43.8
TOTAL MATERIALS & SERVICES	3,461.95	17,726.84	61,040.00	43,313.16	29.0
<u>CAPITAL OUTLAY</u>					
110-420-8520 PARKS IMPROVEMENTS	.00	.00	554,986.00	554,986.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	554,986.00	554,986.00	.0
TOTAL PARKS & RECREATION	6,404.44	32,768.04	664,228.00	631,459.96	4.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118 POLICE SERVICES	2,413.91	9,656.24	29,530.00	19,873.76	32.7
TOTAL MATERIALS & SERVICES	2,413.91	9,656.24	29,530.00	19,873.76	32.7
TOTAL POLICE	2,413.91	9,656.24	29,530.00	19,873.76	32.7
<u>COMMUNITY DEVELOPMENT</u>					
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	307.50	2,004.68	4,500.00	2,495.32	44.6
110-440-5114 CITY CLERK	.00	110.12	.00	(110.12)	.0
110-440-5315 SOCIAL SECURITY/MEDICARE	23.52	161.80	350.00	188.20	46.2
110-440-5320 WORKER'S COMP	.07	120.66	75.00	(45.66)	160.9
110-440-5350 UNEMPLOYMENT	.00	.00	250.00	250.00	.0
110-440-5410 HEALTH INSURANCE	.00	100.54	495.00	394.46	20.3
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	76.04	350.28	795.00	444.72	44.1
TOTAL PERSONAL SERVICES	407.13	2,848.08	6,465.00	3,616.92	44.1
<u>MATERIALS & SERVICES</u>					
110-440-6116 ENGINEERING SERVICES	3,942.98	10,146.98	1,000.00	(9,146.98)	1014.7
110-440-6128 OTHER CONTRACT SERVICES	.00	8,719.26	7,500.00	(1,219.26)	116.3
110-440-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	100.00	100.00	.0
110-440-6226 POSTAGE	25.00	50.00	175.00	125.00	28.6
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	.00	8,511.12	15,000.00	6,488.88	56.7
TOTAL MATERIALS & SERVICES	3,967.98	27,427.36	24,525.00	(2,902.36)	111.8
<u>CAPITAL OUTLAY</u>					
110-440-8225 BUILDINGS & FACILITIES	(300,402.71)	11,214.28	310,000.00	298,785.72	3.6
TOTAL CAPITAL OUTLAY	(300,402.71)	11,214.28	310,000.00	298,785.72	3.6
TOTAL COMMUNITY DEVELOPMENT	(296,027.60)	41,489.72	340,990.00	299,500.28	12.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130	.00	.00	12,480.00	12,480.00	.0
110-450-5156	.00	.00	577.00	577.00	.0
110-450-5158	135.97	618.58	1,991.00	1,372.42	31.1
110-450-5315	10.41	47.33	1,155.00	1,107.67	4.1
110-450-5320	.09	369.33	230.00	(139.33)	160.6
110-450-5350	.00	.00	1,000.00	1,000.00	.0
110-450-5410	.00	.00	750.00	750.00	.0
110-450-5450	23.44	106.64	2,595.00	2,488.36	4.1
	<u>169.91</u>	<u>1,141.88</u>	<u>20,778.00</u>	<u>19,636.12</u>	<u>5.5</u>
<u>MATERIALS & SERVICES</u>					
110-450-6122	.00	181.44	1,460.00	1,278.56	12.4
110-450-6128	.00	.00	500.00	500.00	.0
110-450-6226	5.00	10.00	50.00	40.00	20.0
110-450-6230	.00	.00	500.00	500.00	.0
110-450-6234	.00	.00	1,500.00	1,500.00	.0
110-450-6290	.00	.00	250.00	250.00	.0
110-450-6320	.00	1,203.14	500.00	(703.14)	240.6
110-450-6420	.00	29.72	950.00	920.28	3.1
110-450-6425	.00	61.63	750.00	688.37	8.2
110-450-6430	.00	114.96	2,400.00	2,285.04	4.8
110-450-6435	46.24	184.96	780.00	595.04	23.7
110-450-6440	31.20	122.58	350.00	227.42	35.0
110-450-6445	.00	.00	525.00	525.00	.0
110-450-6530	.00	.00	1,000.00	1,000.00	.0
	<u>82.44</u>	<u>1,908.43</u>	<u>11,515.00</u>	<u>9,606.57</u>	<u>16.6</u>
<u>CAPITAL OUTLAY</u>					
110-450-8225	.00	.00	301,470.00	301,470.00	.0
	<u>.00</u>	<u>.00</u>	<u>301,470.00</u>	<u>301,470.00</u>	<u>.0</u>
	<u>252.35</u>	<u>3,050.31</u>	<u>333,763.00</u>	<u>330,712.69</u>	<u>.9</u>
<u>CODE ENFORCEMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-460-5110 CITY ADMINISTRATOR	307.50	2,004.68	4,500.00	2,495.32	44.6
110-460-5150 PUBLIC WORKS DIRECTOR	301.44	1,349.30	3,617.00	2,267.70	37.3
110-460-5220 OVERTIME	20.87	101.73	313.00	211.27	32.5
110-460-5315 SOCIAL SECURITY/MEDICARE	48.17	264.36	650.00	385.64	40.7
110-460-5320 WORKER'S COMP	.17	217.29	135.00	(82.29)	161.0
110-460-5350 UNEMPLOYMENT	.00	.00	500.00	500.00	.0
110-460-5410 HEALTH INSURANCE	67.56	370.29	1,355.00	984.71	27.3
110-460-5450 PUBLIC EMPLOYEES RETIREMENT	131.60	581.45	1,460.00	878.55	39.8
TOTAL PERSONAL SERVICES	877.31	4,889.10	12,530.00	7,640.90	39.0
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	.00	1,000.00	1,000.00	.0
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	.00	350.00	350.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	1,550.00	1,550.00	.0
TOTAL CODE ENFORCEMENT	877.31	4,889.10	14,080.00	9,190.90	34.7
<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	.00	4,000.00	4,000.00	.0
110-470-6226 POSTAGE	5.00	10.00	100.00	90.00	10.0
110-470-6290 MISCELLANEOUS	.00	.00	250.00	250.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	.00	245.36	2,466.00	2,220.64	10.0
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,000.00	3,000.00	.0
TOTAL MATERIALS & SERVICES	5.00	255.36	10,816.00	10,560.64	2.4
TOTAL TOURISM	5.00	255.36	10,816.00	10,560.64	2.4
<u>MUNICIPAL COURT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	307.50	2,004.68	4,500.00	2,495.32	44.6
110-480-5114 CITY CLERK	231.26	1,035.16	2,775.00	1,739.84	37.3
110-480-5220 OVERTIME	.00	4.00	40.00	36.00	10.0
110-480-5315 SOCIAL SECURITY/MEDICARE	41.22	232.91	560.00	327.09	41.6
110-480-5320 WORKER'S COMP	.15	193.21	120.00	(73.21)	161.0
110-480-5350 UNEMPLOYMENT	.00	.00	500.00	500.00	.0
110-480-5410 HEALTH INSURANCE	68.09	372.89	1,236.00	863.11	30.2
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	115.90	510.41	1,265.00	754.59	40.4
TOTAL PERSONAL SERVICES	764.12	4,353.26	10,996.00	6,642.74	39.6
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	.00	1,250.00	1,250.00	.0
110-480-6128 OTHER CONTRACT SERVICES	382.64	526.28	1,000.00	473.72	52.6
110-480-6226 POSTAGE	5.00	10.00	50.00	40.00	20.0
110-480-6238 BANK SERVICE CHARGES	.00	.00	200.00	200.00	.0
110-480-6560 STATE ASSESSMENTS	315.00	315.00	500.00	185.00	63.0
TOTAL MATERIALS & SERVICES	702.64	851.28	3,000.00	2,148.72	28.4
TOTAL MUNICIPAL COURT	1,466.76	5,204.54	13,996.00	8,791.46	37.2
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7110 LOAN PRINCIPAL	.00	.00	6,000.00	6,000.00	.0
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	17,846.00	17,846.00	.0
110-800-7510 LOAN INTEREST	667.28	667.28	12,000.00	11,332.72	5.6
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	22,502.00	22,502.00	.0
TOTAL DEBT SERVICES	667.28	667.28	58,348.00	57,680.72	1.1
TOTAL DEBT SERVICE	667.28	667.28	58,348.00	57,680.72	1.1
<u>OTHER REQUIREMENTS</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
110-900-9120 TRANSFER TO BUILDING FUND	.00	37,200.00	37,200.00	.00	100.0
110-900-9590 CONTINGENCY	.00	.00	57,314.00	57,314.00	.0
110-900-9895 RESERVED FOR FUTURE USE - PARK	.00	.00	2,500.00	2,500.00	.0
TOTAL OTHER REQUIREMENTS	.00	37,200.00	97,014.00	59,814.00	38.3
TOTAL OTHER REQUIREMENTS	.00	37,200.00	97,014.00	59,814.00	38.3
TOTAL FUND EXPENDITURES	(276,300.60)	170,155.18	1,663,908.00	1,493,752.82	10.2
NET REVENUE OVER EXPENDITURES	308,924.91	235,076.30	(209,615.00)	(444,691.30)	112.2

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	33,447.64	
	TOTAL ASSETS		33,447.64

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	88.59	
220-2210	PAYROLL TAXES PAYABLE	28.99	
220-2245	HEALTH INSURANCE PAYABLE	68.09	
220-2250	RETIREMENT PAYABLE	26.87	
	TOTAL LIABILITIES		212.54

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	33,235.10	
	BALANCE - CURRENT DATE	33,235.10	
	TOTAL FUND EQUITY		33,235.10
	TOTAL LIABILITIES AND EQUITY		33,447.64

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	.87	2.91	150.00	147.09	1.9
TOTAL INVESTMENT EARNINGS	.87	2.91	150.00	147.09	1.9
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	4,201.69	7,251.86	57,160.00	49,908.14	12.7
220-335-4358 ELECTRICAL PERMIT FEES	89.60	1,012.48	9,472.00	8,459.52	10.7
TOTAL LICENSES & PERMITS	4,291.29	8,264.34	66,632.00	58,367.66	12.4
<u>MISCELLANEOUS REVENUE</u>					
220-385-4895 MISCELLANEOUS REVENUE	.00	.00	100.00	100.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	100.00	100.00	.0
<u>TRANSFERS IN</u>					
220-390-4910 TRANSFER FROM GENERAL FUND	.00	37,200.00	37,200.00	.00	100.0
TOTAL TRANSFERS IN	.00	37,200.00	37,200.00	.00	100.0
TOTAL FUND REVENUE	4,292.16	45,467.25	104,082.00	58,614.75	43.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5114 CITY CLERK	231.26	925.04	2,775.00	1,849.96	33.3
220-490-5220 OVERTIME	.00	4.00	40.00	36.00	10.0
220-490-5315 SOCIAL SECURITY/MEDICARE	17.70	71.11	215.00	143.89	33.1
220-490-5320 WORKER'S COMP	.08	80.55	50.00	(30.55)	161.1
220-490-5350 UNEMPLOYMENT	.00	.00	250.00	250.00	.0
220-490-5410 HEALTH INSURANCE	68.09	272.35	791.00	518.65	34.4
220-490-5450 PUBLIC EMPLOYEES RETIREMENT	39.86	160.13	525.00	364.87	30.5
TOTAL PERSONAL SERVICES	356.99	1,513.18	4,646.00	3,132.82	32.6
<u>MATERIALS & SERVICES</u>					
220-490-6110 AUDITING	.00	.00	500.00	500.00	.0
220-490-6112 LEGAL SERVICES	.00	.00	500.00	500.00	.0
220-490-6122 IT SERVICES	.00	272.16	2,400.00	2,127.84	11.3
220-490-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
220-490-6150 BUILDING INSPECTION SERVICES	253.13	7,470.12	45,470.00	37,999.88	16.4
220-490-6152 ELECTRICAL INSPECTION SERVICES	.00	1,147.50	8,803.00	7,655.50	13.0
220-490-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	125.00	125.00	.0
220-490-6226 POSTAGE	5.00	10.00	75.00	65.00	13.3
220-490-6230 OFFICE SUPPLIES/EQUIPMENT	.00	.00	150.00	150.00	.0
220-490-6238 BANK SERVICE CHARGES	.00	.00	125.00	125.00	.0
220-490-6240 TRAVEL & TRAINING	.00	.00	100.00	100.00	.0
220-490-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
220-490-6330 OTHER REPAIR & MAINTENANCE	.00	.00	200.00	200.00	.0
220-490-6334 NON-CAPITALIZED ASSETS	.00	.00	500.00	500.00	.0
220-490-6420 WATER SERVICES	.00	11.88	175.00	163.12	6.8
220-490-6425 SEWER SERVICES	.00	24.66	125.00	100.34	19.7
220-490-6430 ELECTRICITY SERVICES	.00	45.99	225.00	179.01	20.4
220-490-6435 INTERNET SERVICES	18.49	73.96	95.00	21.04	77.9
220-490-6440 TELEPHONE SERVICES	13.95	62.98	225.00	162.02	28.0
220-490-6445 REFUSE SERVICES	.00	.00	50.00	50.00	.0
220-490-6524 BUILDING STATE SURCHARGE	236.52	1,255.92	11,432.00	10,176.08	11.0
220-490-6525 ELECTRICAL STATE SURCHARGE	160.08	343.80	1,894.00	1,550.20	18.2
TOTAL MATERIALS & SERVICES	687.17	10,718.97	73,769.00	63,050.03	14.5
TOTAL NON-DEPARTMENTAL	1,044.16	12,232.15	78,415.00	66,182.85	15.6
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

BUILDING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>						
220-700-8320	SOFTWARE	.00	.00	8,525.00	8,525.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	8,525.00	8,525.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	8,525.00	8,525.00	.0
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
220-900-9590	CONTINGENCY	.00	.00	17,142.00	17,142.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	17,142.00	17,142.00	.0
	TOTAL OTHER REQUIREMENTS	.00	.00	17,142.00	17,142.00	.0
	TOTAL FUND EXPENDITURES	1,044.16	12,232.15	104,082.00	91,849.85	11.8
	NET REVENUE OVER EXPENDITURES	3,248.00	33,235.10	.00	(33,235.10)	.0

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

WATER FUND

ASSETS

230-1115	CASH IN BANK - LGIP	89,299.51	
230-1510	ACCOUNTS RECEIVABLE	32,549.63	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	35,875.00	
230-1730	EQUIPMENT & FURNISHINGS	113,715.38	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,238,861.44	
230-1795	CONSTRUCTION IN PROGRESS	5,805.77	
230-1820	AD - BUILDINGS & FACILITIES	(18,801.60)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(75,489.58)	
230-1840	AD - VEHICLES & ROLLING STOCK	(15,551.38)	
230-1850	AD - INFRASTRUCTURE	(2,162,944.42)	
	TOTAL ASSETS		<u>2,358,565.41</u>

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,712.16	
230-2210	PAYROLL TAXES PAYABLE	1,466.46	
230-2245	HEALTH INSURANCE PAYABLE	1,969.99	
230-2250	RETIREMENT PAYABLE	2,284.79	
230-2450	DUE TO OTHER FUNDS	33,372.58	
230-2520	UTILITY DEPOSITS	36,580.00	
230-2750	LONG TERM DEBT	904,008.61	
	TOTAL LIABILITIES		983,394.59

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	112,956.67	
230-3275	GASB - FIXED ASSETS	2,236,716.27	
230-3277	GAAP - LONG TERM DEBT	(904,008.61)	
	REVENUE OVER EXPENDITURES - YTD	(70,493.51)	
	BALANCE - CURRENT DATE	(70,493.51)	
	TOTAL FUND EQUITY		<u>1,375,170.82</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,358,565.41</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	70.45	314.27	2,200.00	1,885.73	14.3
TOTAL INVESTMENT EARNINGS	70.45	314.27	2,200.00	1,885.73	14.3
<u>GRANT REVENUES</u>					
230-325-4151 GRANT REVENUE	200.57	817.03	90,000.00	89,182.97	.9
TOTAL GRANT REVENUES	200.57	817.03	90,000.00	89,182.97	.9
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	3,000.00	6,000.00	5,250.00	(750.00)	114.3
TOTAL LICENSES & PERMITS	3,000.00	6,000.00	5,250.00	(750.00)	114.3
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	28,667.70	173,207.43	350,275.00	177,067.57	49.5
230-340-4426 BULK WATER SALES	.00	211.55	500.00	288.45	42.3
230-340-4430 WATER/SEWER CONNECTION FEES	.00	301.14	.00	(301.14)	.0
230-340-4435 FIRE HYDRANT FEE	343.56	1,744.38	4,750.00	3,005.62	36.7
230-340-4450 WATER/SEWER PENALTIES	207.50	857.74	3,012.00	2,154.26	28.5
TOTAL CHARGES FOR SERVICE	29,218.76	176,322.24	358,537.00	182,214.76	49.2
<u>SDC REVENUE</u>					
230-345-4531 WATER REIMBURSEMENT SDC	745.00	2,235.00	11,175.00	8,940.00	20.0
TOTAL SDC REVENUE	745.00	2,235.00	11,175.00	8,940.00	20.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
230-360-4225 LOAN PROCEEDS	.00	.00	250,000.00	250,000.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	250,000.00	250,000.00	.0
<u>MISCELLANEOUS REVENUE</u>					
230-385-4895 MISCELLANEOUS REVENUE	.00	.00	350.00	350.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	350.00	350.00	.0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN</u>						
230-390-4950	TRANSFER FROM EQUIPMENT FUND	.00	6,049.45	6,051.00	1.55	100.0
	TOTAL TRANSFERS IN	.00	6,049.45	6,051.00	1.55	100.0
	TOTAL FUND REVENUE	33,234.78	191,737.99	723,563.00	531,825.01	26.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	1,691.26	11,025.74	24,750.00	13,724.26	44.6
230-490-5114	1,850.00	8,280.96	22,200.00	13,919.04	37.3
230-490-5150	2,562.22	11,468.97	30,747.00	19,278.03	37.3
230-490-5152	3,316.07	14,689.01	35,500.00	20,810.99	41.4
230-490-5156	.00	.00	577.00	577.00	.0
230-490-5158	203.94	927.86	2,987.00	2,059.14	31.1
230-490-5220	316.56	1,330.09	6,020.00	4,689.91	22.1
230-490-5315	760.42	3,650.81	9,360.00	5,709.19	39.0
230-490-5320	3.83	3,032.68	1,880.00	(1,152.68)	161.3
230-490-5350	.00	.00	8,500.00	8,500.00	.0
230-490-5410	1,968.66	10,021.73	29,750.00	19,728.27	33.7
230-490-5450	1,840.29	8,148.63	21,150.00	13,001.37	38.5
TOTAL PERSONAL SERVICES	14,513.25	72,576.48	193,421.00	120,844.52	37.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

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	312.50	1,249.50	5,212.00	3,962.50	24.0
230-490-6116	.00	.00	40,000.00	40,000.00	.0
230-490-6122	306.60	1,982.40	6,304.00	4,321.60	31.5
230-490-6128	74.20	486.80	2,000.00	1,513.20	24.3
230-490-6210	.00	7,665.81	6,427.00	(1,238.81)	119.3
230-490-6220	.00	134.27	1,000.00	865.73	13.4
230-490-6226	190.00	380.00	2,100.00	1,720.00	18.1
230-490-6230	38.24	139.46	1,500.00	1,360.54	9.3
230-490-6234	.00	14,001.31	2,750.00	(11,251.31)	509.1
230-490-6238	253.34	1,029.46	3,850.00	2,820.54	26.7
230-490-6240	.00	.00	1,500.00	1,500.00	.0
230-490-6290	36.09	36.09	1,500.00	1,463.91	2.4
230-490-6320	.00	599.98	2,500.00	1,900.02	24.0
230-490-6324	.00	5,485.38	1,500.00	(3,985.38)	365.7
230-490-6330	4,357.45	8,503.63	15,000.00	6,496.37	56.7
230-490-6334	.00	.00	2,750.00	2,750.00	.0
230-490-6420	.00	225.58	1,825.00	1,599.42	12.4
230-490-6425	.00	246.51	775.00	528.49	31.8
230-490-6430	.00	6,199.13	19,500.00	13,300.87	31.8
230-490-6435	70.00	280.00	875.00	595.00	32.0
230-490-6440	248.89	847.43	3,950.00	3,102.57	21.5
230-490-6445	41.50	166.62	275.00	108.38	60.6
230-490-6710	.00	380.63	1,600.00	1,219.37	23.8
230-490-6712	.00	.00	1,675.00	1,675.00	.0
230-490-6750	1,764.13	7,314.08	21,500.00	14,185.92	34.0
230-490-6755	361.80	702.00	3,375.00	2,673.00	20.8
230-490-6760	.00	.00	17,776.00	17,776.00	.0
TOTAL MATERIALS & SERVICES	8,054.74	58,056.07	173,938.00	115,881.93	33.4
TOTAL NON-DEPARTMENTAL	22,567.99	130,632.55	367,359.00	236,726.45	35.6
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8540	109,034.93	115,858.95	340,000.00	224,141.05	34.1
TOTAL CAPITAL OUTLAY	109,034.93	115,858.95	340,000.00	224,141.05	34.1
TOTAL CAPITAL OUTLAY	109,034.93	115,858.95	340,000.00	224,141.05	34.1
<u>DEBT SERVICE</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICES</u>					
230-800-7110 LOAN PRINCIPAL - S00006	.00	.00	16,520.00	16,520.00	.0
230-800-7122 LOAN PRINCIPAL - J05001 SPWF	.00	.00	4,486.00	4,486.00	.0
230-800-7124 LOAN PRINCIPAL - RD	.00	.00	16,540.00	16,540.00	.0
230-800-7510 LOAN INTEREST - S00006	.00	.00	760.00	760.00	.0
230-800-7522 LOAN INTEREST - J05001 SPWF	.00	.00	2,937.00	2,937.00	.0
230-800-7524 LOAN INTEREST - RD	.00	.00	22,850.00	22,850.00	.0
TOTAL DEBT SERVICES	.00	.00	64,093.00	64,093.00	.0
TOTAL DEBT SERVICE	.00	.00	64,093.00	64,093.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
230-900-9120 TRANSFER TO WATER RESERVE FUND	.00	15,740.00	15,740.00	.00	100.0
230-900-9590 CONTINGENCY	.00	.00	76,552.00	76,552.00	.0
TOTAL OTHER REQUIREMENTS	.00	15,740.00	92,292.00	76,552.00	17.1
TOTAL OTHER REQUIREMENTS	.00	15,740.00	92,292.00	76,552.00	17.1
TOTAL FUND EXPENDITURES	131,602.92	262,231.50	863,744.00	601,512.50	30.4
NET REVENUE OVER EXPENDITURES	(98,368.14)	(70,493.51)	(140,181.00)	(69,687.49)	(50.3)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	108,472.50	
240-1115	CASH IN BANK - LGIP	87,030.58	
240-1510	ACCOUNTS RECEIVABLE	32,343.54	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	89,114.40	
240-1730	EQUIPMENT & FURNISHINGS	68,935.05	
240-1740	VEHICLES & ROLLING STOCK	21,779.50	
240-1750	INFRASTRUCTURE	4,708,963.28	
240-1820	AD - BUILDINGS & FACILITIES	(39,836.44)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(23,849.78)	
240-1840	AD - VEHICLES & ROLLING STOCK	(3,266.93)	
240-1850	AD - INFRASTRUCTURE	(2,793,837.81)	
	TOTAL ASSETS		<u>2,266,847.89</u>

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,712.26	
240-2210	PAYROLL TAXES PAYABLE	1,466.38	
240-2245	HEALTH INSURANCE PAYABLE	1,969.96	
240-2250	RETIREMENT PAYABLE	2,284.72	
240-2750	LONG TERM DEBT	576,682.87	
	TOTAL LIABILITIES		586,116.19

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	150,205.17	
240-3275	GASB - FIXED ASSETS	2,039,001.27	
240-3277	GAAP - LONG TERM DEBT	(576,682.87)	
	REVENUE OVER EXPENDITURES - YTD	<u>68,208.13</u>	
	BALANCE - CURRENT DATE	<u>68,208.13</u>	
	TOTAL FUND EQUITY		<u>1,680,731.70</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,266,847.89</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	69.84	310.32	2,150.00	1,839.68	14.4
TOTAL INVESTMENT EARNINGS	69.84	310.32	2,150.00	1,839.68	14.4
<u>GRANT REVENUES</u>					
240-325-4151 GRANT REVENUE	200.57	24,363.51	.00	(24,363.51)	.0
TOTAL GRANT REVENUES	200.57	24,363.51	.00	(24,363.51)	.0
<u>LICENSES & PERMITS</u>					
240-335-4370 WATER/SEWER CONNECTION PERMIT	115.00	230.00	2,250.00	2,020.00	10.2
TOTAL LICENSES & PERMITS	115.00	230.00	2,250.00	2,020.00	10.2
<u>CHARGES FOR SERVICE</u>					
240-340-4425 WATER/SEWER SALES	31,920.13	162,880.89	386,875.00	223,994.11	42.1
240-340-4430 WATER/SEWER CONNECTION FEES	.00	358.18	.00	(358.18)	.0
240-340-4450 WATER/SEWER PENALTIES	207.50	755.00	2,321.00	1,566.00	32.5
TOTAL CHARGES FOR SERVICE	32,127.63	163,994.07	389,196.00	225,201.93	42.1
<u>SDC REVENUE</u>					
240-345-4541 SEWER REIMBURSEMENT SDC	618.00	1,854.00	9,270.00	7,416.00	20.0
TOTAL SDC REVENUE	618.00	1,854.00	9,270.00	7,416.00	20.0
<u>MISCELLANEOUS REVENUE</u>					
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	350.00	350.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	350.00	350.00	.0
<u>TRANSFERS IN</u>					
240-390-4950 TRANSFER FROM EQUIPMENT FUND	.00	6,049.45	6,051.00	1.55	100.0
TOTAL TRANSFERS IN	.00	6,049.45	6,051.00	1.55	100.0
TOTAL FUND REVENUE	33,131.04	196,801.35	409,267.00	212,465.65	48.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	1,691.24	11,025.66	24,750.00	13,724.34	44.6
240-490-5114	1,849.98	8,280.87	22,200.00	13,919.13	37.3
240-490-5150	2,562.22	11,468.96	30,747.00	19,278.04	37.3
240-490-5152	3,316.03	14,688.83	35,500.00	20,811.17	41.4
240-490-5156	.00	.00	577.00	577.00	.0
240-490-5158	203.94	927.86	2,987.00	2,059.14	31.1
240-490-5220	316.55	1,330.09	6,020.00	4,689.91	22.1
240-490-5315	760.40	3,650.71	9,360.00	5,709.29	39.0
240-490-5320	3.84	3,032.71	1,880.00	(1,152.71)	161.3
240-490-5350	.00	.00	8,500.00	8,500.00	.0
240-490-5410	1,968.63	10,021.57	29,750.00	19,728.43	33.7
240-490-5450	1,840.35	8,148.73	21,150.00	13,001.27	38.5
	<u>14,513.18</u>	<u>72,575.99</u>	<u>193,421.00</u>	<u>120,845.01</u>	<u>37.5</u>
TOTAL PERSONAL SERVICES					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

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	312.50	1,249.50	5,212.00	3,962.50	24.0
240-490-6116	.00	.00	40,000.00	40,000.00	.0
240-490-6122	306.60	1,982.40	6,304.00	4,321.60	31.5
240-490-6128	374.20	1,536.80	3,500.00	1,963.20	43.9
240-490-6210	.00	8,299.19	6,427.00	(1,872.19)	129.1
240-490-6220	.00	134.27	600.00	465.73	22.4
240-490-6226	190.00	380.00	2,100.00	1,720.00	18.1
240-490-6230	38.24	117.74	500.00	382.26	23.6
240-490-6234	.00	849.45	2,500.00	1,650.55	34.0
240-490-6238	253.34	1,029.46	3,850.00	2,820.54	26.7
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	.00	.00	1,750.00	1,750.00	.0
240-490-6324	.00	1,116.98	5,000.00	3,883.02	22.3
240-490-6330	1.20	2,631.20	15,000.00	12,368.80	17.5
240-490-6334	.00	1,228.90	1,200.00	(28.90)	102.4
240-490-6420	.00	8,983.70	21,250.00	12,266.30	42.3
240-490-6425	.00	2,218.59	6,750.00	4,531.41	32.9
240-490-6430	.00	8,817.82	19,889.00	11,071.18	44.3
240-490-6435	116.97	467.88	857.00	389.12	54.6
240-490-6440	260.27	892.81	1,825.00	932.19	48.9
240-490-6445	41.50	166.63	379.00	212.37	44.0
240-490-6520	.00	.00	3,193.00	3,193.00	.0
240-490-6710	.00	135.49	1,450.00	1,314.51	9.3
240-490-6750	730.05	3,694.58	15,250.00	11,555.42	24.2
240-490-6755	639.90	3,450.60	10,575.00	7,124.40	32.6
240-490-6758	.00	713.24	.00	(713.24)	.0
240-490-6760	.00	.00	19,344.00	19,344.00	.0
TOTAL MATERIALS & SERVICES	3,264.77	50,097.23	201,624.00	151,526.77	24.9
TOTAL NON-DEPARTMENTAL	17,777.95	122,673.22	395,045.00	272,371.78	31.1
<u>DEBT SERVICE</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICES</u>					
240-800-7110 LOAN PRINCIPAL	.00	.00	18,466.00	18,466.00	.0
240-800-7122 LOAN PRINCIPAL - J05001 SPWF	.00	.00	4,486.00	4,486.00	.0
240-800-7124 LOAN PRINCIPAL - RD	.00	.00	6,612.00	6,612.00	.0
240-800-7510 LOAN INTEREST	.00	.00	8,911.00	8,911.00	.0
240-800-7522 LOAN INTEREST - J05001 SPWF	.00	.00	2,937.00	2,937.00	.0
240-800-7524 LOAN INTEREST - RD	.00	.00	9,133.00	9,133.00	.0
TOTAL DEBT SERVICES	.00	.00	50,545.00	50,545.00	.0
TOTAL DEBT SERVICE	.00	.00	50,545.00	50,545.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
240-900-9121 TRANSFER TO SEWER RESERVE FUND	.00	5,920.00	5,920.00	.00	100.0
240-900-9590 CONTINGENCY	.00	.00	89,908.00	89,908.00	.0
TOTAL OTHER REQUIREMENTS	.00	5,920.00	95,828.00	89,908.00	6.2
TOTAL OTHER REQUIREMENTS	.00	5,920.00	95,828.00	89,908.00	6.2
TOTAL FUND EXPENDITURES	17,777.95	128,593.22	541,418.00	412,824.78	23.8
NET REVENUE OVER EXPENDITURES	15,353.09	68,208.13	(132,151.00)	(200,359.13)	51.6

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	18,086.76	
312-1115	CASH IN BANK - LGIP	33,608.36	
312-1720	BUILDINGS & FACILITIES	528.00	
312-1730	EQUIPMENT & FURNISHINGS	6,061.05	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	1,248,212.00	
312-1795	CONSTRUCTION IN PROGRESS	42,165.13	
312-1820	AD - BUILDINGS & FACILITIES	(17.60)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(755.68)	
312-1840	AD - VEHICLES & ROLLING STOCK	(1,694.97)	
312-1850	AD - INFRASTRUCTURE	(376,726.30)	
	TOTAL ASSETS		<u>980,766.58</u>

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	380.13	
312-2210	PAYROLL TAXES PAYABLE	159.36	
312-2245	HEALTH INSURANCE PAYABLE	167.70	
312-2250	RETIREMENT PAYABLE	323.57	
	TOTAL LIABILITIES		1,030.76

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	67,702.89	
312-3275	GASB - FIXED ASSETS	929,071.46	
	REVENUE OVER EXPENDITURES - YTD	(17,038.53)	
	BALANCE - CURRENT DATE	(17,038.53)	
	TOTAL FUND EQUITY		<u>979,735.82</u>
	TOTAL LIABILITIES AND EQUITY		<u>980,766.58</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	27.27	120.80	1,400.00	1,279.20	8.6
TOTAL INVESTMENT EARNINGS	27.27	120.80	1,400.00	1,279.20	8.6
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE DISTRIBUTIONS	7,551.87	22,848.99	64,212.00	41,363.01	35.6
TOTAL INTERGOVERNMENTAL	7,551.87	22,848.99	64,212.00	41,363.01	35.6
<u>GRANT REVENUES</u>					
312-325-4151 GRANT REVENUE	.00	13,263.91	200,000.00	186,736.09	6.6
TOTAL GRANT REVENUES	.00	13,263.91	200,000.00	186,736.09	6.6
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	104.00	312.00	1,560.00	1,248.00	20.0
TOTAL SDC REVENUE	104.00	312.00	1,560.00	1,248.00	20.0
<u>LOAN PAYMENTS & PROCEEDS</u>					
312-360-4225 LOAN PROCEEDS	.00	.00	360,291.00	360,291.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	360,291.00	360,291.00	.0
<u>MISCELLANEOUS REVENUE</u>					
312-385-4895 MISCELLANEOUS REVENUE	.00	.00	50.00	50.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	50.00	50.00	.0
<u>TRANSFERS IN</u>					
312-390-4950 TRANSFER FROM EQUIPMENT FUND	.00	4,032.96	4,033.00	.04	100.0
TOTAL TRANSFERS IN	.00	4,032.96	4,033.00	.04	100.0
TOTAL FUND REVENUE	7,683.14	40,578.66	631,546.00	590,967.34	6.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110	307.50	2,004.68	4,500.00	2,495.32	44.6
312-490-5150	301.44	1,349.30	3,617.00	2,267.70	37.3
312-490-5152	390.14	1,728.17	4,128.00	2,399.83	41.9
312-490-5156	.00	.00	1,153.00	1,153.00	.0
312-490-5220	37.24	152.71	675.00	522.29	22.6
312-490-5315	79.29	400.45	1,085.00	684.55	36.9
312-490-5320	.33	370.54	230.00	(140.54)	161.1
312-490-5350	.00	.00	1,000.00	1,000.00	.0
312-490-5410	167.55	870.12	4,195.00	3,324.88	20.7
312-490-5450	201.72	888.08	2,520.00	1,631.92	35.2
TOTAL PERSONAL SERVICES	1,485.21	7,764.05	23,103.00	15,338.95	33.6
<u>MATERIALS & SERVICES</u>					
312-490-6110	.00	.00	1,473.00	1,473.00	.0
312-490-6114	104.50	417.50	1,737.00	1,319.50	24.0
312-490-6116	.00	.00	2,500.00	2,500.00	.0
312-490-6122	102.20	711.20	2,102.00	1,390.80	33.8
312-490-6128	.00	1,605.34	8,500.00	6,894.66	18.9
312-490-6210	.00	2,225.40	2,142.00	(83.40)	103.9
312-490-6234	.00	62.94	200.00	137.06	31.5
312-490-6290	.00	.00	500.00	500.00	.0
312-490-6324	.00	.00	500.00	500.00	.0
312-490-6330	.00	979.00	10,000.00	9,021.00	9.8
312-490-6334	.00	.00	2,500.00	2,500.00	.0
312-490-6430	.00	4,168.63	13,250.00	9,081.37	31.5
312-490-6724	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	206.70	10,170.01	46,404.00	36,233.99	21.9
TOTAL NON-DEPARTMENTAL	1,691.91	17,934.06	69,507.00	51,572.94	25.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
312-700-8530	33,753.89	39,683.13	560,291.00	520,607.87	7.1
TOTAL CAPITAL OUTLAY	33,753.89	39,683.13	560,291.00	520,607.87	7.1
TOTAL CAPITAL OUTLAY	33,753.89	39,683.13	560,291.00	520,607.87	7.1

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	55,285.00	55,285.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	55,285.00	55,285.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	55,285.00	55,285.00	.0
TOTAL FUND EXPENDITURES	35,445.80	57,617.19	685,083.00	627,465.81	8.4
NET REVENUE OVER EXPENDITURES	(27,762.66)	(17,038.53)	(53,537.00)	(36,498.47)	(31.8)

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		12,583.69	
	TOTAL ASSETS			12,583.69

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		12,509.56	
	REVENUE OVER EXPENDITURES - YTD	74.13		
	BALANCE - CURRENT DATE		74.13	
	TOTAL FUND EQUITY			12,583.69
	TOTAL LIABILITIES AND EQUITY			12,583.69

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.41	1.50	8.00	6.50	18.8
TOTAL INVESTMENT EARNINGS	.41	1.50	8.00	6.50	18.8
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	.00	.00	50.00	50.00	.0
TOTAL OTHER REVENUE	.00	.00	50.00	50.00	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	.00	.00	3,000.00	3,000.00	.0
314-380-4862 FOOD BOOTH SALES	.00	.00	1,200.00	1,200.00	.0
314-380-4864 JAM SALES	15.00	85.00	1,500.00	1,415.00	5.7
314-380-4866 QUILT RAFFLE SALES	.00	1,846.00	4,000.00	2,154.00	46.2
314-380-4868 PROGRAM AD SALES	.00	.00	2,750.00	2,750.00	.0
314-380-4870 SPONSORSHIP REVENUE	.00	.00	4,000.00	4,000.00	.0
314-380-4872 PIE SALES	.00	.00	225.00	225.00	.0
314-380-4876 5K RACE REVENUE	.00	.00	1,000.00	1,000.00	.0
314-380-4878 CAR SHOW REVENUE	.00	10.00	4,250.00	4,240.00	.2
314-380-4880 FISHING DERBY REVENUE	.00	.00	450.00	450.00	.0
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	.00	175.00	175.00	.0
314-380-4884 KIDZ KORNER REVENUE	.00	.00	1,000.00	1,000.00	.0
314-380-4886 PIE EATING CONTEST REVENUE	.00	.00	150.00	150.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	15.00	1,941.00	23,700.00	21,759.00	8.2
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	.00	.00	75.00	75.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	75.00	75.00	.0
TOTAL FUND REVENUE	15.41	1,942.50	23,833.00	21,890.50	8.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	.00	1,750.00	1,750.00	.0
314-490-6122	.00	47.75	473.00	425.25	10.1
314-490-6220	.00	.00	1,000.00	1,000.00	.0
314-490-6224	.00	.00	1,500.00	1,500.00	.0
314-490-6226	.00	.00	50.00	50.00	.0
314-490-6238	.00	.62	75.00	74.38	.8
314-490-6290	.00	.00	2,000.00	2,000.00	.0
314-490-6440	.00	.00	250.00	250.00	.0
314-490-6445	.00	.00	1,150.00	1,150.00	.0
314-490-6705	80.00	320.00	1,250.00	930.00	25.6
314-490-6810	.00	.00	750.00	750.00	.0
314-490-6812	.00	.00	175.00	175.00	.0
314-490-6814	.00	.00	825.00	825.00	.0
314-490-6816	1,500.00	1,500.00	4,000.00	2,500.00	37.5
314-490-6820	.00	.00	50.00	50.00	.0
314-490-6850	.00	.00	600.00	600.00	.0
314-490-6852	.00	.00	4,000.00	4,000.00	.0
314-490-6854	.00	.00	450.00	450.00	.0
314-490-6856	.00	.00	50.00	50.00	.0
314-490-6858	.00	.00	1,000.00	1,000.00	.0
314-490-6860	.00	.00	300.00	300.00	.0
314-490-6862	.00	.00	100.00	100.00	.0
314-490-6864	.00	.00	4,000.00	4,000.00	.0
TOTAL MATERIALS & SERVICES	1,580.00	1,868.37	25,798.00	23,929.63	7.2
TOTAL NON-DEPARTMENTAL	1,580.00	1,868.37	25,798.00	23,929.63	7.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9590	.00	.00	10,387.00	10,387.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	10,387.00	10,387.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	10,387.00	10,387.00	.0
TOTAL FUND EXPENDITURES	1,580.00	1,868.37	36,185.00	34,316.63	5.2

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(1,564.59)	74.13	(12,352.00)	(12,426.13)	.6

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	10,042.62	
410-1115	CASH IN BANK - LGIP	47,436.65	
	TOTAL ASSETS		<u>57,479.27</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	54,359.34	
	REVENUE OVER EXPENDITURES - YTD	3,119.93	
	BALANCE - CURRENT DATE	3,119.93	
	TOTAL FUND EQUITY		<u>57,479.27</u>
	TOTAL LIABILITIES AND EQUITY		<u>57,479.27</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
410-315-4125 INTEREST EARNED	36.89	164.93	250.00	85.07	66.0
TOTAL INVESTMENT EARNINGS	36.89	164.93	250.00	85.07	66.0
<u>SDC REVENUE</u>					
410-345-4510 PARK SDC FEES	985.00	2,955.00	14,775.00	11,820.00	20.0
TOTAL SDC REVENUE	985.00	2,955.00	14,775.00	11,820.00	20.0
TOTAL FUND REVENUE	1,021.89	3,119.93	15,025.00	11,905.07	20.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
410-490-6714	.00	.00	2,000.00	2,000.00	.0
	.00	.00	2,000.00	2,000.00	.0
	.00	.00	2,000.00	2,000.00	.0
	.00	.00	2,000.00	2,000.00	.0
	.00	.00	67,602.00	67,602.00	.0
	.00	.00	67,602.00	67,602.00	.0
	.00	.00	67,602.00	67,602.00	.0
	.00	.00	69,602.00	69,602.00	.0
	1,021.89	3,119.93	(54,577.00)	(57,696.93)	5.7

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	8,282.59	
412-1115	CASH IN BANK - LGIP	40,965.88	
	TOTAL ASSETS		<u>49,248.47</u>

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	47,330.02	
	REVENUE OVER EXPENDITURES - YTD	1,918.45	
	BALANCE - CURRENT DATE	1,918.45	
	TOTAL FUND EQUITY		<u>49,248.47</u>
	TOTAL LIABILITIES AND EQUITY		<u>49,248.47</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	31.86	142.45	250.00	107.55	57.0
TOTAL INVESTMENT EARNINGS	31.86	142.45	250.00	107.55	57.0
<u>SDC REVENUE</u>					
412-345-4512 TRANSPORTATION SDC	592.00	1,776.00	8,880.00	7,104.00	20.0
TOTAL SDC REVENUE	592.00	1,776.00	8,880.00	7,104.00	20.0
TOTAL FUND REVENUE	623.86	1,918.45	9,130.00	7,211.55	21.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
412-490-6128 OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	54,613.00	54,613.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	54,613.00	54,613.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	54,613.00	54,613.00	.0
TOTAL FUND EXPENDITURES	.00	.00	56,613.00	56,613.00	.0
NET REVENUE OVER EXPENDITURES	623.86	1,918.45	(47,483.00)	(49,401.45)	4.0

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	24,176.91	
430-1115	CASH IN BANK - LGIP	299,853.89	
	TOTAL ASSETS		<u>324,030.80</u>

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	311,501.91	
	REVENUE OVER EXPENDITURES - YTD	12,528.89	
	BALANCE - CURRENT DATE	12,528.89	
	TOTAL FUND EQUITY		<u>324,030.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>324,030.80</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
430-315-4125	INTEREST EARNED	232.15	1,038.89	6,400.00	5,361.11	16.2
	TOTAL INVESTMENT EARNINGS	232.15	1,038.89	6,400.00	5,361.11	16.2
<u>SDC REVENUE</u>						
430-345-4530	WATER SDC	3,830.00	11,490.00	57,450.00	45,960.00	20.0
	TOTAL SDC REVENUE	3,830.00	11,490.00	57,450.00	45,960.00	20.0
	TOTAL FUND REVENUE	4,062.15	12,528.89	63,850.00	51,321.11	19.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
430-490-6128 OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	381,877.00	381,877.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	381,877.00	381,877.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	381,877.00	381,877.00	.0
TOTAL FUND EXPENDITURES	.00	.00	383,877.00	383,877.00	.0
NET REVENUE OVER EXPENDITURES	4,062.15	12,528.89	(320,027.00)	(332,555.89)	3.9

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	11,408.73	
440-1115	CASH IN BANK - LGIP	132,006.53	
	TOTAL ASSETS		<u>143,415.26</u>

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	139,744.72	
	REVENUE OVER EXPENDITURES - YTD	<u>3,670.54</u>	
	BALANCE - CURRENT DATE	<u>3,670.54</u>	
	TOTAL FUND EQUITY		<u>143,415.26</u>
	TOTAL LIABILITIES AND EQUITY		<u>143,415.26</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
440-315-4125 INTEREST EARNED	102.24	457.54	1,975.00	1,517.46	23.2
TOTAL INVESTMENT EARNINGS	102.24	457.54	1,975.00	1,517.46	23.2
<u>SDC REVENUE</u>					
440-345-4540 SEWER SDC	1,071.00	3,213.00	16,065.00	12,852.00	20.0
TOTAL SDC REVENUE	1,071.00	3,213.00	16,065.00	12,852.00	20.0
TOTAL FUND REVENUE	1,173.24	3,670.54	18,040.00	14,369.46	20.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	156,494.00	156,494.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	156,494.00	156,494.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	156,494.00	156,494.00	.0
TOTAL FUND EXPENDITURES	.00	.00	158,494.00	158,494.00	.0
NET REVENUE OVER EXPENDITURES	1,173.24	3,670.54	(140,454.00)	(144,124.54)	2.6

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	9,179.39	
445-1115	CASH IN BANK - LGIP	37,949.37	
	TOTAL ASSETS		<u>47,128.76</u>

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	44,977.67	
	REVENUE OVER EXPENDITURES - YTD	2,151.09	
	BALANCE - CURRENT DATE	2,151.09	
	TOTAL FUND EQUITY		<u>47,128.76</u>
	TOTAL LIABILITIES AND EQUITY		<u>47,128.76</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	29.55	132.09	635.00	502.91	20.8
TOTAL INVESTMENT EARNINGS	29.55	132.09	635.00	502.91	20.8
<u>SDC REVENUE</u>					
445-345-4545 STORM DRAINAGE SDC	673.00	2,019.00	10,095.00	8,076.00	20.0
TOTAL SDC REVENUE	673.00	2,019.00	10,095.00	8,076.00	20.0
TOTAL FUND REVENUE	702.55	2,151.09	10,730.00	8,578.91	20.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
445-490-6128 OTHER CONTRACT SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	53,843.00	53,843.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	53,843.00	53,843.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	53,843.00	53,843.00	.0
TOTAL FUND EXPENDITURES	.00	.00	55,843.00	55,843.00	.0
NET REVENUE OVER EXPENDITURES	702.55	2,151.09	(45,113.00)	(47,264.09)	4.8

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

WATER RESERVE FUND

<u>ASSETS</u>			
520-1110	ALLOCATED CASH		39,387.07
			<u>39,387.07</u>
	TOTAL ASSETS		<u>39,387.07</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
520-3100	BEGINNING FUND BALANCE		23,643.08
	REVENUE OVER EXPENDITURES - YTD	15,743.99	
			<u>15,743.99</u>
	BALANCE - CURRENT DATE		15,743.99
			<u>15,743.99</u>
	TOTAL FUND EQUITY		<u>39,387.07</u>
	TOTAL LIABILITIES AND EQUITY		<u>39,387.07</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	1.13	3.99	15.00	11.01	26.6
	TOTAL INVESTMENT EARNINGS	1.13	3.99	15.00	11.01	26.6
<u>TRANSFERS IN</u>						
520-390-4930	TRANSFER FROM WATER FUND	.00	15,740.00	15,740.00	.00	100.0
	TOTAL TRANSFERS IN	.00	15,740.00	15,740.00	.00	100.0
	TOTAL FUND REVENUE	1.13	15,743.99	15,755.00	11.01	99.9

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	39,402.00	39,402.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	39,402.00	39,402.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	39,402.00	39,402.00	.0
TOTAL FUND EXPENDITURES	.00	.00	39,402.00	39,402.00	.0
NET REVENUE OVER EXPENDITURES	1.13	15,743.99	(23,647.00)	(39,390.99)	66.6

CITY OF LOWELL
 BALANCE SHEET
 OCTOBER 31, 2020

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH		15,747.62	
	TOTAL ASSETS			15,747.62

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE		9,826.25	
	REVENUE OVER EXPENDITURES - YTD	5,921.37		
	BALANCE - CURRENT DATE		5,921.37	
	TOTAL FUND EQUITY			15,747.62
	TOTAL LIABILITIES AND EQUITY			15,747.62

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
521-315-4125 INTEREST EARNED	.45	1.37	8.00	6.63	17.1
TOTAL INVESTMENT EARNINGS	.45	1.37	8.00	6.63	17.1
<u>TRANSFERS IN</u>					
521-390-4940 TRANSFER FROM SEWER FUND	.00	5,920.00	5,920.00	.00	100.0
TOTAL TRANSFERS IN	.00	5,920.00	5,920.00	.00	100.0
TOTAL FUND REVENUE	.45	5,921.37	5,928.00	6.63	99.9

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	15,756.00	15,756.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	15,756.00	15,756.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	15,756.00	15,756.00	.0
TOTAL FUND EXPENDITURES	.00	.00	15,756.00	15,756.00	.0
NET REVENUE OVER EXPENDITURES	.45	5,921.37	(9,828.00)	(15,749.37)	60.3

CITY OF LOWELL
BALANCE SHEET
OCTOBER 31, 2020

EQUIPMENT FUND

LIABILITIES AND EQUITY

FUND EQUITY

550-3100	BEGINNING FUND BALANCE		22,181.31	
	REVENUE OVER EXPENDITURES - YTD	(<u>22,181.31)</u>	
	BALANCE - CURRENT DATE		(<u>22,181.31)</u>
	TOTAL FUND EQUITY			<u>.00</u>
	TOTAL LIABILITIES AND EQUITY			<u><u>.00</u></u>

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2020

EQUIPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
550-900-9110 TRANSFER TO GENERAL FUND	.00	6,049.45	6,051.00	1.55	100.0
550-900-9112 TRANSFER TO STREET FUND	.00	4,032.96	4,033.00	.04	100.0
550-900-9130 TRANSFER TO WATER FUND	.00	6,049.45	6,051.00	1.55	100.0
550-900-9140 TRANSFER TO SEWER FUND	.00	6,049.45	6,051.00	1.55	100.0
TOTAL OTHER REQUIREMENTS	.00	22,181.31	22,186.00	4.69	100.0
TOTAL OTHER REQUIREMENTS	.00	22,181.31	22,186.00	4.69	100.0
TOTAL FUND EXPENDITURES	.00	22,181.31	22,186.00	4.69	100.0
NET REVENUE OVER EXPENDITURES	.00	(22,181.31)	(22,186.00)	(4.69)	(100.0)

Report Criteria:

Report type: GL detail
 Check.Type = {<>} "Adjustment"
 Bank.Name = "General"

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
16139								
16139	Banner Bank	OCT2020JO	1	Onebox	314-490-6122	.00	17.65	17.65
16139	Banner Bank	OCT2020JO	2	Zoom	110-410-6122	.00	14.99	14.99
16139	Banner Bank	OCT2020JO	3	Phone Cases PW	230-490-6234	.00	35.43	35.43
16139	Banner Bank	OCT2020JO	4	Phone cases PW	240-490-6234	.00	35.43	35.43
16139	Banner Bank	OCT2020MA	1	Supplies	230-490-6234	.00	54.67	54.67
16139	Banner Bank	OCT2020MA	2	Training Supplies	230-490-6240	.00	157.00	157.00
Total 16139:						.00		315.17
16140								
16140	City of Lowell	OCT2020	1	Water Service	110-410-6420	.00	45.87	45.87
16140	City of Lowell	OCT2020	2	Water Service	110-420-6420	.00	61.12	61.12
16140	City of Lowell	OCT2020	3	Water Service	110-450-6420	.00	7.47	7.47
16140	City of Lowell	OCT2020	4	Water Service	220-490-6420	.00	2.99	2.99
16140	City of Lowell	OCT2020	5	Water Service	230-490-6420	.00	55.34	55.34
16140	City of Lowell	OCT2020	6	Water Service	240-490-6420	.00	3,962.68	3,962.68
16140	City of Lowell	OCT2020	7	Sewer Service	110-410-6425	.00	102.43	102.43
16140	City of Lowell	OCT2020	8	Sewer Service	110-420-6425	.00	124.16	124.16
16140	City of Lowell	OCT2020	9	Sewer Service	110-450-6425	.00	15.52	15.52
16140	City of Lowell	OCT2020	10	Sewer Service	220-490-6425	.00	6.21	6.21
16140	City of Lowell	OCT2020	11	Sewer Service	230-490-6425	.00	62.08	62.08
16140	City of Lowell	OCT2020	12	Sewer Service	240-490-6425	.00	558.71	558.71
Total 16140:						.00		5,004.58
16141								
16141	Cleanmex LLC	1539	1	Covid Cleaning	110-410-6128	.00	1,125.00	1,125.00
16141	Cleanmex LLC	1539	2	Covid Cleaning	110-420-6128	.00	1,664.00	1,664.00
Total 16141:						.00		2,789.00
16142								
16142	Ferguson	0932241	1	Saddle, Corp Stop and Poly Pipe	230-490-6330	.00	171.98	171.98
16142	Ferguson	0932258	1	Saddle, Corp Stop	230-490-6330	.00	206.62	206.62
Total 16142:						.00		378.60
16143								
16143	Lane Council of Governme	76896	1	Legal Services	110-410-6112	.00	224.02	224.02
16143	Lane Council of Governme	76974	1	Planning Service IGA	110-440-6522	.00	3,590.87	3,590.87
Total 16143:						.00		3,814.89
16144								
16144	Lane Electric Cooperative	OCT20	1	Electricity	110-410-6430	.00	190.86	190.86
16144	Lane Electric Cooperative	OCT20	2	Electricity	110-420-6430	.00	260.06	260.06
16144	Lane Electric Cooperative	OCT20	3	Electricity	110-450-6430	.00	22.18	22.18
16144	Lane Electric Cooperative	OCT20	4	Electricity	110-470-6326	.00	63.19	63.19
16144	Lane Electric Cooperative	OCT20	5	Electricity	220-490-6430	.00	8.87	8.87
16144	Lane Electric Cooperative	OCT20	6	Electricity	230-490-6430	.00	1,410.28	1,410.28

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
16144	Lane Electric Cooperative	OCT20	7	Electricity	240-490-6430	.00	2,005.73	2,005.73
16144	Lane Electric Cooperative	OCT20	8	Electricity	312-490-6430	.00	1,027.88	1,027.88
Total 16144:						.00		4,989.05
16145								
16145	One Call Concepts	0100423	1	Fee for Locates	230-490-6712	.00	6.00	6.00
16145	One Call Concepts	0100423	2	Fee for Locates	240-490-6712	.00	6.00	6.00
Total 16145:						.00		12.00
16146								
16146	Oregon Dept of Revenue	OCT.2020	1	Criminal Fine Account - 928	110-480-6560	.00	45.00	45.00
Total 16146:						.00		45.00
16147								
16147	Renewable Resource Grou	132314	1	Lab	240-490-6755	.00	213.30	213.30
16147	Renewable Resource Grou	132423	1	Water/Sewer Analysis	230-490-6755	.00	37.80	37.80
16147	Renewable Resource Grou	132562	1	Lab	240-490-6755	.00	213.30	213.30
16147	Renewable Resource Grou	132826	1	Water/Sewer Analysis	230-490-6755	.00	150.00	150.00
Total 16147:						.00		614.40
16148								
16148	Sunbelt Rentals	106560653-0	1	Excavator Rental for Green Waste	110-460-6128	.00	980.20	980.20
Total 16148:						.00		980.20
16149								
16149	The Automation Group Inc	00006928	1	Bypass Auto Shut Down for CL2 a	230-490-6330	.00	305.00	305.00
Total 16149:						.00		305.00
16150								
16150	USA Blue Book	393245	1	Pens for Flow Chart	240-490-6234	.00	59.71	59.71
16150	USA Blue Book	394673	1	Total DPD for Sew Plant	240-490-6234	.00	123.15	123.15
Total 16150:						.00		182.86
16151								
16151	Verizon Wireless	9865493959	1	Cell Phone, Ipad	110-410-6440	.00	59.06	59.06
16151	Verizon Wireless	9865493959	2	Cell Phone, Ipad	230-490-6440	.00	59.06	59.06
16151	Verizon Wireless	9865493959	3	Cell Phone, Ipad	240-490-6440	.00	59.07	59.07
Total 16151:						.00		177.19
16152								
16152	William, Phillip M.	974	1	Court Session Judge Pro Tem - 9/	110-480-6120	.00	150.00	150.00
Total 16152:						.00		150.00
16153								
16153	APWA	827222	1	Membership Renewal	230-490-6220	.00	107.50	107.50
16153	APWA	827222	2	Membership Renewal	240-490-6220	.00	107.50	107.50

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 16153:						.00		215.00
16154								
16154	Bridge Town Market	9/21-11/5	1	Fuel	230-490-6710	.00	55.55	55.55
16154	Bridge Town Market	9/21-11/5	2	Di H2O	240-490-6750	.00	18.44	18.44
16154	Bridge Town Market	9/21-11/5	3	batteries, de-icer	240-490-6234	.00	27.95	27.95
16154	Bridge Town Market	9/21-11/5	4	Fuel	110-420-6710	.00	181.86	181.86
Total 16154:						.00		283.80
16155								
16155	Caselle	2078	1	Contract Support and Maintenanc	110-410-6122	.00	306.60	306.60
16155	Caselle	2078	2	Contract Support and Maintenanc	230-490-6122	.00	306.60	306.60
16155	Caselle	2078	3	Contract Support and Maintenanc	240-490-6122	.00	306.60	306.60
16155	Caselle	2078	4	Contract Support and Maintenanc	312-490-6122	.00	102.20	102.20
Total 16155:						.00		1,022.00
16156								
16156	Century Link	OCT252020	1	Telephone Service	110-410-6440	.00	118.54	118.54
16156	Century Link	OCT252020	2	Telephone Service	110-450-6440	.00	31.20	31.20
16156	Century Link	OCT252020	3	Telephone Service	220-490-6440	.00	16.64	16.64
16156	Century Link	OCT252020	4	Internet Service	230-490-6435	.00	70.00	70.00
16156	Century Link	OCT252020	5	Telephone Service	230-490-6440	.00	139.60	139.60
16156	Century Link	OCT252020	6	Telephone Service	240-490-6440	.00	150.50	150.50
Total 16156:						.00		526.48
16157								
16157	City of Oakridge	NOV-0056	1	Police Service	110-430-6118	.00	2,413.91	2,413.91
Total 16157:						.00		2,413.91
16158								
16158	Civil West Engineering	2101.001.02.	1	Engineering Service	110-440-6116	.00	2,384.53	2,384.53
16158	Civil West Engineering	2101.018.01	1	Engineering Service - Lakeview A	312-700-8530	.00	2,710.79	2,710.79
16158	Civil West Engineering	2101-001.01.	1	Engineering Service	110-440-6116	.00	1,294.50	1,294.50
16158	Civil West Engineering	2101-016-.01	1	Engineering Service - Main Street	312-700-8530	.00	99.74	99.74
Total 16158:						.00		6,489.56
16159								
16159	Correct Equipment, Inc.	42736	1	Software and Equipment for Kams	230-490-6234	.00	2,867.45	2,867.45
Total 16159:						.00		2,867.45
16160								
16160	Hunter Communications	124809	1	Internet Service	110-410-6435	.00	120.21	120.21
16160	Hunter Communications	124809	2	Internet Service	110-450-6435	.00	46.24	46.24
16160	Hunter Communications	124809	3	Internet Service	220-490-6435	.00	18.49	18.49
Total 16160:						.00		184.94
16161								
16161	Lane Forest Products	172743	1	Green waste haul off fee	110-460-6128	.00	1,209.56	1,209.56

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 16161:						.00		1,209.56
16162								
16162	Nichols, Layli	OCT.2020	1	Consulting Services	110-410-6114	.00	312.50	312.50
16162	Nichols, Layli	OCT.2020	2	Consulting Services	312-490-6114	.00	104.50	104.50
16162	Nichols, Layli	OCT.2020	3	Consulting Services	230-490-6114	.00	312.50	312.50
16162	Nichols, Layli	OCT.2020	4	Consulting Services	240-490-6114	.00	312.50	312.50
Total 16162:						.00		1,042.00
16163								
16163	Northwest Code Profession	3202	1	Building Permit Cost	220-490-6150	.00	2,908.54	2,908.54
16163	Northwest Code Profession	3202	2	Electrical Permit Cost	220-490-6152	.00	60.00	60.00
Total 16163:						.00		2,968.54
16164								
16164	Pacific Office Automation In	5012525001	1	Postage Machine	110-410-6128	.00	37.10	37.10
16164	Pacific Office Automation In	5012525001	2	Postage Machine	230-490-6128	.00	74.20	74.20
16164	Pacific Office Automation In	5012525001	3	Postage Machine	240-490-6128	.00	74.20	74.20
Total 16164:						.00		185.50
16165								
16165	Sanders, Tim	74	1	Monthly DRC fee for Collections	240-490-6128	.00	300.00	300.00
Total 16165:						.00		300.00
16166								
16166	SaniPac	3688780	1	Refuse Services	230-490-6445	.00	41.50	41.50
16166	SaniPac	3688780	2	Refuse Services	240-490-6445	.00	41.50	41.50
Total 16166:						.00		83.00
16167								
16167	Southside Bank	NOV2020	1	Main Street Property - Interest	110-800-7510	.00	667.28	667.28
Total 16167:						.00		667.28
16168								
16168	U.S. Equipment Finance	427980057	1	Copier Contract	110-410-6124	.00	147.98	147.98
Total 16168:						.00		147.98
16169								
16169	Business Oregon	11122020-1	1	G02002	240-800-7110	.00	18,466.00	18,466.00
16169	Business Oregon	11122020-1	2	G02002 Interest	240-800-7510	.00	8,910.51	8,910.51
16169	Business Oregon	11122020-2	1	J05001	230-800-7122	.00	4,485.83	4,485.83
16169	Business Oregon	11122020-2	2	J05001 Interest	230-800-7522	.00	2,936.68	2,936.68
16169	Business Oregon	11122020-2	3	J05001	240-800-7122	.00	4,485.82	4,485.82
16169	Business Oregon	11122020-2	4	J05001 Interest	240-800-7522	.00	2,936.67	2,936.67
16169	Business Oregon	11122020-3	1	S00006	230-800-7110	.00	16,519.11	16,519.11
16169	Business Oregon	11122020-3	2	S00006 Interest	230-800-7510	.00	758.22	758.22

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 16169:						.00		59,498.84
16170								
16170	Staples Credit Plan	NOV292020	1	Office Supplies	110-410-6230	.00	34.99	34.99
16170	Staples Credit Plan	NOV292020	2	General Supplies	110-410-6234	.00	13.98	13.98
16170	Staples Credit Plan	NOV292020	3	General Supplies	110-410-6234	.00	15.28	15.28
16170	Staples Credit Plan	NOV292020	4	Office Supplies	230-490-6230	.00	76.99	76.99
16170	Staples Credit Plan	NOV292020	5	Office Supplies	240-490-6230	.00	74.99	74.99
Total 16170:						.00		216.23
16171								
16171	Banner Bank	2020NOVJO	1	Onebox	314-490-6122	.00	17.65	17.65
16171	Banner Bank	2020NOVJO	2	Zoom	110-410-6122	.00	14.99	14.99
16171	Banner Bank	2020NOVJO	3	Supplies	110-410-6234	.00	17.55	17.55
16171	Banner Bank	2020NOVJO	4	Sanitizing Wipes & Masks	110-410-6234	.00	77.93	77.93
16171	Banner Bank	2020NOVMA	1	Hot Saw and Blades	230-490-6234	.00	507.50	507.50
16171	Banner Bank	2020NOVMA	2	Hot Saw and Blades	240-490-6234	.00	507.50	507.50
Total 16171:						.00		1,143.12
16172								
16172	Cascade Columbia	793332	1	Tote of Pass C	230-490-6750	.00	1,964.13	1,964.13
16172	Cascade Columbia	793332	2	Tote Return	230-490-6750	.00	301.00-	301.00-
16172	Cascade Columbia	793333	1	Drums of Hypo and Thiosulfate	240-490-6750	.00	857.05	857.05
16172	Cascade Columbia	793333	2	Drum Return	240-490-6750	.00	160.00-	160.00-
Total 16172:						.00		2,360.18
16173								
16173	Caudle, Jeremy	0012145109	1	CA Interview Travel Expenses	110-410-6240	.00	700.18	700.18
Total 16173:						.00		700.18
16174								
16174	Charter Communications	00172731108	1	Internet	240-490-6435	.00	116.97	116.97
16174	Charter Communications	00178281113	1	Internet	110-410-6435	.00	59.99	59.99
Total 16174:						.00		176.96
16175								
16175	Cleanmex LLC	1567	1	COVID Cleaning of Bathrooms	110-420-6128	.00	1,560.00	1,560.00
Total 16175:						.00		1,560.00
16176								
16176	Grainger	9715222189	1	Graffiti Remover	110-420-6330	.00	45.87	45.87
16176	Grainger	9715222189	2	Hose clamps	230-490-6234	.00	45.64	45.64
Total 16176:						.00		91.51
16177								
16177	Harris, Hunter	112-2080488	1	Work Boots	230-490-6234	.00	53.98	53.98
16177	Harris, Hunter	112-2080488	2	Work Boots	240-490-6234	.00	53.98	53.98

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 16177:						.00		107.96
16178								
16178	Lowell Mini Storage	DEC. 2020	1	Storage Rental Unit #L029	314-490-6705	.00	80.00	80.00
Total 16178:						.00		80.00
16179								
16179	Michael Scnear Excavation	1032	1	Removal water leak material	230-490-6330	.00	1,700.00	1,700.00
16179	Michael Scnear Excavation	1033	1	Excavate Digester Drain	240-490-6324	.00	600.00	600.00
16179	Michael Scnear Excavation	1034	1	Remove Sewer Repair Materials	240-490-6330	.00	900.00	900.00
Total 16179:						.00		3,200.00
16180								
16180	Renewable Resource Grou	132890	1	Lab	240-490-6755	.00	213.30	213.30
16180	Renewable Resource Grou	132973	1	Water/Sewer Analysis	230-490-6755	.00	37.80	37.80
16180	Renewable Resource Grou	133080	1	Lab	240-490-6755	.00	213.30	213.30
16180	Renewable Resource Grou	133270	1	Lab	240-490-6755	.00	213.30	213.30
16180	Renewable Resource Grou	133329	1	Water/Sewer Analysis	230-490-6755	.00	37.80	37.80
Total 16180:						.00		715.50
16181								
16181	Warren Excavation LLC	141	1	Excavation	230-490-6758	.00	3,982.28	3,982.28
16181	Warren Excavation LLC	142	1	Excavation	230-490-6758	.00	1,510.80	1,510.80
16181	Warren Excavation LLC	143	1	Excavation	240-490-6758	.00	2,187.00	2,187.00
Total 16181:						.00		7,680.08
Grand Totals:						.00		117,895.50

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	.00	20,558.77-	20,558.77-
110-410-6112	224.02	.00	224.02
110-410-6114	312.50	.00	312.50
110-410-6122	336.58	.00	336.58
110-410-6124	147.98	.00	147.98
110-410-6128	1,162.10	.00	1,162.10
110-410-6230	34.99	.00	34.99
110-410-6234	124.74	.00	124.74
110-410-6240	700.18	.00	700.18
110-410-6420	45.87	.00	45.87
110-410-6425	102.43	.00	102.43
110-410-6430	190.86	.00	190.86
110-410-6435	180.20	.00	180.20
110-410-6440	177.60	.00	177.60
110-420-6128	3,224.00	.00	3,224.00
110-420-6330	45.87	.00	45.87
110-420-6420	61.12	.00	61.12

GL Account	Debit	Credit	Proof
110-420-6425	124.16	.00	124.16
110-420-6430	260.06	.00	260.06
110-420-6710	181.86	.00	181.86
110-430-6118	2,413.91	.00	2,413.91
110-440-6116	3,679.03	.00	3,679.03
110-440-6522	3,590.87	.00	3,590.87
110-450-6420	7.47	.00	7.47
110-450-6425	15.52	.00	15.52
110-450-6430	22.18	.00	22.18
110-450-6435	46.24	.00	46.24
110-450-6440	31.20	.00	31.20
110-460-6128	2,189.76	.00	2,189.76
110-470-6326	63.19	.00	63.19
110-480-6120	150.00	.00	150.00
110-480-6560	45.00	.00	45.00
110-800-7510	667.28	.00	667.28
220-2125	.00	3,021.74-	3,021.74-
220-490-6150	2,908.54	.00	2,908.54
220-490-6152	60.00	.00	60.00
220-490-6420	2.99	.00	2.99
220-490-6425	6.21	.00	6.21
220-490-6430	8.87	.00	8.87
220-490-6435	18.49	.00	18.49
220-490-6440	16.64	.00	16.64
230-2125	301.00	41,302.92-	41,001.92-
230-490-6114	312.50	.00	312.50
230-490-6122	306.60	.00	306.60
230-490-6128	74.20	.00	74.20
230-490-6220	107.50	.00	107.50
230-490-6230	76.99	.00	76.99
230-490-6234	3,564.67	.00	3,564.67
230-490-6240	157.00	.00	157.00
230-490-6330	2,383.60	.00	2,383.60
230-490-6420	55.34	.00	55.34
230-490-6425	62.08	.00	62.08
230-490-6430	1,410.28	.00	1,410.28
230-490-6435	70.00	.00	70.00
230-490-6440	198.66	.00	198.66
230-490-6445	41.50	.00	41.50
230-490-6710	55.55	.00	55.55
230-490-6712	6.00	.00	6.00
230-490-6750	1,964.13	301.00-	1,663.13
230-490-6755	263.40	.00	263.40
230-490-6758	5,493.08	.00	5,493.08
230-800-7110	16,519.11	.00	16,519.11
230-800-7122	4,485.83	.00	4,485.83
230-800-7510	758.22	.00	758.22
230-800-7522	2,936.68	.00	2,936.68
240-2125	160.00	49,312.66-	49,152.66-
240-490-6114	312.50	.00	312.50
240-490-6122	306.60	.00	306.60
240-490-6128	374.20	.00	374.20
240-490-6220	107.50	.00	107.50
240-490-6230	74.99	.00	74.99
240-490-6234	807.72	.00	807.72
240-490-6324	600.00	.00	600.00
240-490-6330	900.00	.00	900.00

GL Account	Debit	Credit	Proof
240-490-6420	3,962.68	.00	3,962.68
240-490-6425	558.71	.00	558.71
240-490-6430	2,005.73	.00	2,005.73
240-490-6435	116.97	.00	116.97
240-490-6440	209.57	.00	209.57
240-490-6445	41.50	.00	41.50
240-490-6712	6.00	.00	6.00
240-490-6750	875.49	160.00-	715.49
240-490-6755	1,066.50	.00	1,066.50
240-490-6758	2,187.00	.00	2,187.00
240-800-7110	18,466.00	.00	18,466.00
240-800-7122	4,485.82	.00	4,485.82
240-800-7510	8,910.51	.00	8,910.51
240-800-7522	2,936.67	.00	2,936.67
312-2125	.00	4,045.11-	4,045.11-
312-490-6114	104.50	.00	104.50
312-490-6122	102.20	.00	102.20
312-490-6430	1,027.88	.00	1,027.88
312-700-8530	2,810.53	.00	2,810.53
314-2125	.00	115.30-	115.30-
314-490-6122	35.30	.00	35.30
314-490-6705	80.00	.00	80.00
Grand Totals:	118,817.50	118,817.50-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: GL detail
Check.Type = {<>} "Adjustment"
Bank.Name = "General"

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Marsha Miller, Interim City Administrator
DATE: December 15, 2020
SUBJECT: City Administrator Report

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

<p>SUMMARY: The attached City Administrator Report is for the period of November 12– December 10. The report covers the following: Maggie Osgood Library update, Coronavirus status, Safe Routes to School Grant and a Land Development Code Project update (TGM Grant), .</p>
<p>FISCAL IMPACT: N/A</p>
<p>COURSES OF ACTION: This item is for review and discussion.</p>
<p>RECOMMENDATION: N/A</p>
<p>ATTACHMENTS: 1. City Administrator Report</p>



Lowell City Hall

P.O. Box 490 Lowell, OR 97452

Phone: 541-937-2157

Email: mmiller@ci.lowell.or.us

To: Mayor Bennett and Council

From: Marsha Miller, Interim City Administrator

Date: December 15, 2020

Subject: City Administrator Report

Maggie Osgood Library Update

I received an email from a representative from the Ford Foundation. The representative said that they thought the Library Project was a good fit for their Community Building Spaces Grant Program, which was encouraging news. They are requesting additional information on the Library budget, operations, long term funding and a few other areas. Staff will be working to pull that information together for them over this next week. Another positive Library update is that we received an additional \$1,000 donation. That brings our total donations to \$12,290 to date.

Coronavirus Update

Lane County is one of 25 counties in Oregon that is now in the "Extreme Risk" category. As of December 10, there have been a total of 5,295 cases reported in Lane County. The number of cases is up from 3057 on November 12, 2020. There are currently 36 hospitalizations and 68 deaths. Of these hospitalizations, 5 are in the Intensive Care Unit. There are now 14 cases in our zip code of 97452.

There is some good news on the vaccine front. The prioritization and distribution of COVID-19 vaccines is being coordinated by state officials, in partnership with federal agencies. The first three priority groups that have been identified by federal and state leaders are:

- 1A - this will be the first group to receive the vaccine and includes medical, health care and long-term care facility workers. People that meet the federal/state criteria in this group will likely begin receiving vaccinations within the next several days/weeks.
- 1B - this will be the second group to receive the vaccine and includes "essential workers." "Essential workers" will likely include categories such as first responders, food and agriculture workers, teachers, etc. People that meet the federal/state criteria in this group could begin receiving vaccinations as soon as January.
- 1C - this will be the third group to receive the vaccine and includes adults 65 years and older. People that meet the federal/state criteria in this group could receive vaccinations by late winter/early spring.

- The general population that falls outside of these three federal/state defined priority groups could have access to a vaccine by this spring/summer.

In Lane County, the local distribution and administration of COVID-19 vaccines will be a community-wide mobilization effort in partnership with hospitals, clinics, pharmacies, public health and others critical to this process.

Safe Routes to School Grant

Lane County applied for a Safe Routes to School (SRTS) Grant on behalf of the City. The Oregon Transportation Commission approved the funding for the grant in their meeting on December 1st. The project is to construct sidewalk improvements and a pedestrian island for a portion of Main Street and E North Shore Drive. The cost of the construction for the project is estimated at \$466,506. The SRTS Infrastructure Grant requires a 20 percent match. Lane County is providing the match. Thanks to Becky Taylor, Senior Transportation Planner, at the County for all her hard work in getting this grant applied for and approved. Construction will take place in 2022. Details are attached.

TGM Land Development Code Update

The first meeting of the Code Committee is scheduled for December 14th. Committee members are: Johnnie Mathews, Lowell School District Superintendent, Lon Dragt, Planning Commission Chair and Lowell Fire Chief, Jimmy Martini, owner Bridgetown Market, Don Bennett, Mayor, Jason Prenevost, JK Electrical, Andrew Bardis, a Junior at Lowell High School, and Bill Clingman (an alternative modes representative). The Code Committee will be receiving an overview of the project and will be reviewing a draft code matrix prepared by LCOG. Resources and additional information are available on the City's webpage under Government and the Downtown Master Plan.

Committee Meetings

- None

Attachments:

1. Lowell Cost Estimate for SRTS Project
2. Map of SRTS improvement Area
3. Oregon Transportation Commission Recommended Projects List

Applicant Agency	Project Name	Grant Award Request	Request Match Reduction to 20%
ODOT, Region 5	The project constructs sidewalk and bike lanes for students at West Park Elementary.	\$474,936	no
City of Ontario	The project constructs sidewalk and pedestrian ramps for students at Alameda and May Roberts Elementary Schools.	\$360,000	yes
Confederated Tribes of the Umatilla Indian Reservation	The project constructs crosswalk and pedestrian visibility improvements, a pedestrian walkway, and school zone sign installation for students at Nixyaawii Community School.	\$900,097	yes
	Region Sub-Total	\$1,735,033	
ODOT, Region 4	The project constructs sidewalks and an improved crossing for students at Merrill Elementary School.	\$1,393,518	no
City of Madras	This project constructs sidewalk and ramps for students at Madras Elementary School.	\$300,000	yes
	Region Sub-Total	\$1,693,518	
ODOT, Region 3	The project constructs sidewalks and pedestrian crossing improvements for students at Phoenix Elementary School.	\$1,600,000	no
City of Brookings	The project constructs sidewalks for students at Kalmiopsis Elementary School.	\$1,372,950	yes
City of Grants Pass	Project constructs new and infill pedestrian facilities for students at Lincoln Elementary School.	\$1,380,828	yes
City of Medford	The project constructs crosswalk improvements and enhances existing crossings for students at Kennedy School.	\$395,200	yes
City of Medford	Project constructs a rectangular rapid flashing beacon for students at Jefferson Elementary School.	\$62,400	yes
City of Medford	The project constructs a Rectangular Rapid Flashing Beacon and curb ramps and sidewalks for students at Howard Elementary School.	\$369,600	yes
City of Powers	The project constructs walkways, high-visibility crosswalks, and school zone signage for students at Powers Elementary School.	\$787,688	yes

Douglas County	The project constructs sidewalks, buffered bicycle lanes, school warning signs, street markings, and high visibility crosswalks for students at Canyonville Elementary School.	\$2,000,000	no
Region Sub-Total		\$7,968,666	
City of Albany	This project constructs flashing beacons and bicycle and pedestrian crossing improvements for students at Sunrise Elementary School.	\$239,300	yes
City of Albany	The project constructs sidewalk, improved pedestrian crossings with flashing light systems for students at Lafayette Elementary School.	\$1,280,000	yes
City of Dayton	The project constructs continuous sidewalk for students at Dayton Junior High.	\$600,145	yes
City of Eugene	The project constructs a separated pedestrian space, a bike lane, a sidewalk, and wayfinding for students at Howard Elementary School.	\$447,896	yes
City of Eugene	The project constructs rapid flashing beacons, crossing island, and crosswalk markings for students at Prairie Mountain School.	\$255,840	yes
City of Falls City	The project constructs a well-lit walkway, a pedestrian island, flashing beacons, and crosswalks for students at Falls City Elementary School.	\$471,520	yes
City of Florence	The project constructs improved crossings and crosswalks for students at Siuslaw Middle School.	\$400,000	yes
City of Gervais	The project constructs solar powered flashing beacons, sidewalk, and a bicycle lane for students at Gervais Elementary School.	\$182,858	yes
City of Newberg	The project constructs pedestrian crossing signs, stop signs, curb ramps, crosswalk markings, and infill of sidewalks for students at Edwards Elementary School.	\$122,000	yes
City of Salem	The project constructs a median island, an improved pedestrian crosswalk, ramps, and street lighting for students at Highland Elementary School.	\$112,800	yes
City of Salem	The project constructs a median island, an improved pedestrian crosswalk, ramps, and street lighting for students at Swegle Elementary School.	\$124,000	yes

Appendix 2: Safe Routes to School Recommended Projects for the 2021-2022 Competitive Grant Program and Request for Match Reductions





City of Salem	The project constructs sidewalk and a median island with crosswalk for students at Mary Eyre Elementary School & Miller Elementary School.	\$1,763,200	yes
City of Springfield	This project constructs rectangular rapid flashing beacons and a pedestrian refuge island for students at Douglas Gardens Elementary School.	\$320,200	yes
City of Sweet Home	The projects constructs school zone flashers with a pedestrian-activated rapid flashing beacon for students at Oak Heights Elementary.	\$117,812	yes
City of Waldport	The project constructs a walkway and a crossing for students at Crestview Heights Schools.	\$1,670,920	yes
City of Warrenton	The project constructs walkways for students at Warrenton Grade School.	\$400,000	yes
Lane County	The project constructs sidewalks and a pedestrian refuge island for students at Lundy Elementary School.	\$931,616	yes
Marion County	The project constructs a crosswalk, flashing beacons, walkways, sidewalk infill, and enhanced safety measures for students at Four Corners Elementary.	\$380,000	yes
Marion County	The project constructs a pedestrian crossing with enhanced safety measures including a rectangular rapid flashing beacon, pedestrian refuge island, street lighting, and high visibility signing for students at Auburn Elementary.	\$160,000	yes
Marion County	The project constructs crosswalks, school zone flashers, and ramps for students at Eyre Elementary School.	\$300,000	no
Marion County	This project constructs pedestrian hybrid beacons, signage and surface markings to enhance the crossing visibility, sidewalk infill, and ramps for students at Stayton Middle School.	\$460,000	yes
	Region Sub-Total	\$10,740,107	
City of Forest Grove	The project constructs sidewalk and an upgrade to the railroad crossing to accommodate pedestrians and bicyclists with a dedicated facility for students at Fern Hill Elementary.	\$80,000	yes
City of Gresham	The project constructs flashers to school zones that will flash during school arrival and dismissal times for students at Hogan Cedars Elementary School.	\$197,047	yes

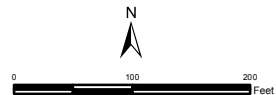
Appendix 2: Safe Routes to School Recommended Projects for the 2021-2022 Competitive Grant Program and Request for Match Reductions

City of Gresham	The project constructs curb extensions, flashing lights added to the existing school zone, ramps, and a walkway for students at Davis Elementary School.	\$398,101	yes
City of Hillsboro	The project constructs an enhanced crossing with a refuge island and a school crossing for students at Rosedale Elementary School.	\$112,000	yes
City of Hillsboro	The project constructs sidewalks, intersection improvements, and lighting for students at Eastwood Elementary School.	\$412,000	yes
City of Hillsboro	The project constructs sidewalks, ramps, and lighting improvements for students at McKinney Elementary School.	\$216,000	yes
City of Portland	The project constructs sidewalk infill and crossing improvements for students at Parkrose Middle School.	\$2,000,000	yes
City of Tigard	The project constructs an enhanced pedestrian crossing (marked crosswalk, landings and ramps, and pedestrian-actuated rapid flashing beacon), and a complete sidewalk for students at Metzger Elementary School.	\$792,000	yes
Clackamas County	The project constructs sidewalks, buffered bike lanes, lighting, ramps, and center pedestrian refuge island for students at Bilquist Elementary School.	\$1,977,975	yes
	Region Sub-Total	\$6,185,123	
	Total	\$28,322,447	



The information on this map was derived from digital databases on the Lane County regional geographic information system. Care was taken in the creation of this map, but is provided "as is". Lane County cannot accept any responsibility for errors, omissions or positional accuracy in the digital data or the underlying records. Current plan designation, zoning, etc., for specific parcels should be confirmed with the appropriate agency. There are no warranties, expressed or implied, accompanying this product. However, notification of any errors will be appreciated.

-  Potential SRTS Grant
-  School
-  Taxlot
-  Road



Potential SRTS Grant
City of Lowell
 Lane County, Oregon

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Marion County	The project constructs a pedestrian crossing with enhanced safety measures including a rectangular rapid flashing beacon, pedestrian refuge island, street lighting, and high visibility signing for students at Auburn Elementary.	\$160,000	yes
Marion County	The project constructs crosswalks, school zone flashers, and ramps for students at Eyre Elementary School.	\$300,000	no
Marion County	This project constructs pedestrian hybrid beacons, signage and surface markings to enhance the crossing visibility, sidewalk infill, and ramps for students at Stayton Middle School.	\$460,000	yes
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City of Forest Grove	The project constructs sidewalk and an upgrade to the railroad crossing to accommodate pedestrians and bicyclists with a dedicated facility for students at Fern Hill Elementary.	\$80,000	yes
City of Gresham	The project constructs flashers to school zones that will flash during school arrival and dismissal times for students at Hogan Cedars Elementary School.	\$197,047	yes

Appendix 2: Safe Routes to School Recommended Projects for the 2021-2022 Competitive Grant Program and Request for Match Reductions

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City of Hillsboro	The project constructs sidewalks, intersection improvements, and lighting for students at Eastwood Elementary School.	\$412,000	yes
City of Hillsboro	The project constructs sidewalks, ramps, and lighting improvements for students at McKinney Elementary School.	\$216,000	yes
City of Portland	The project constructs sidewalk infill and crossing improvements for students at Parkrose Middle School.	\$2,000,000	yes
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	Region Sub-Total	\$6,185,123	
	Total	\$28,322,447	

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Max Baker, Public Works Director
DATE: December 15, 2020
SUBJECT: Public Works Report

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

<p>SUMMARY: The attached Public Works Report is for the period of November 9 – December 15, 2020. The report covers the following topics, updates on Streets and Parks and Water Treatment Plant/Distribution.</p>
<p>FISCAL IMPACT: N/A</p>
<p>COURSES OF ACTION: This item is presented for purposes of review and discussion.</p>
<p>RECOMMENDATION: N/A</p>
<p>ATTACHMENTS: 1. Public Works Report</p>



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

TO: Mayor Bennett and Council
FROM: Max Baker, Public Works Director
DATE: December 15, 2020
SUBJECT: Public Works Report

Streets and Parks

The past two Months there have been several cases of graffiti in the City Parks including both Park Restroom's and the Caboose. LCSO and Oakridge PD were notified.

Staff put up and decorated a tree at the Covered Bridge.

Water Treatment Plant/Distribution

The Water Treatment Plant was broken into on Monday 12/7/12. The Thieves stole the security cameras and the DVR. They also stole a battery powered drill. Staff put up more cameras Monday afternoon and fortified the Buildings. Staff also filed a police report with LCSO and Oakridge PD. Wednesday 12/9/20 the security cameras were once again stolen from the outside of the building. They were unable to gain access to the facility and steal the DVR. The DVR did not capture any evidence except for the time when they cut the cameras. Wednesday Staff purchased and install additional security cameras on the Treatment plant building. Staff also installed a camera inside the office and installed security bars on all the windows.

Other

Due to the recent break-ins Staff changes all locks City Wide.

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Marsha Miller, Interim City Administrator
DATE: December 15, 2020
SUBJECT: Monthly Police Report

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

<p>SUMMARY: The Monthly Police Report for November is presented for your review and discussion.</p>
<p>FISCAL IMPACT: N/A</p>
<p>COURSES OF ACTION: This item is presented for review and discussion.</p>
<p>RECOMMENDATION: N/A</p>
<p>ATTACHMENTS: 1. Lowell Patrol Log for November 2020</p>

LOWELL PATROL LOG November 2020

DATE	OFFICERS	START TIME	END TIME	# HOURS	CONTACTS	ARRESTS	CITES	WARNINGS	CALLS	REPORT #
3-Nov	409	1:30	3:00	1:30						
3-Nov	401	11:45	13:45	2:00						
3-Nov	421	11:45	13:45	2:00						
5-Nov	407	0:00	2:00	2:00						
6-Nov	409	3:00	4:30	1:30						
7-Nov	423	10:15	14:35	4:20						
7-Nov	421	14:30	20:00	5:30						
8-Nov	409	2:00	3:30	1:30						
8-Nov	429	17:00	18:00	1:00						
14-Nov	423	9:45	15:30	5:45						
15-Nov	409	23:15	0:15	1:00						
16-Nov	429	18:00	19:30	1:30						
17-Nov	401	19:40	20:30	0:50	Multiple					
17-Nov	429	17:30	18:00	0:30						
19-Nov	401	13:50	14:20	0:30						
19-Nov	421	13:50	14:20	0:30						
19-Nov	429	18:00	18:30	0:30						
21-Nov	429	11:45	13:00	1:15						
21-Nov	429	15:00	20:00	5:00	2					
21-Nov	421	15:30	17:30	2:00						
22-Nov	409	1:30	3:00	1:30						
22-Nov	409	23:15	0:15	1:00						
25-Nov	409	2:15	3:45	1:30						
29-Nov	429	11:00	16:00	5:00	1					
29-Nov	423	11:00	16:00	5:00						
TOTAL HOURS WORKED				55						

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

DATE	TIME	DESCRIPTION
21-Nov	17:18	Traffic warning for Speed
21-Nov	17:50	Traffic citation for Speed
29-Nov	11:50	Traffic warning for no helmet

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Marsha Miller, Interim City Administrator
DATE: December 15, 2020
SUBJECT: Annual Financial Report and Fiscal Year 2019/20 Audit Presentation

DISCUSSION
 ACTION
 RESOLUTION
 ORDINANCE
 PROCLAMATION
 REPORT

SUMMARY:

The Annual Financial Report for the year ended June 30, 2020 has been completed and is available for your review. There are no audit findings for FY 2019/20. Layli Nichols' work on this report deserves congratulations. Bill Trotter, with Emerald CPA Group, will present the audit report and answer questions.

FISCAL IMPACT:

N/A

COURSES OF ACTION:

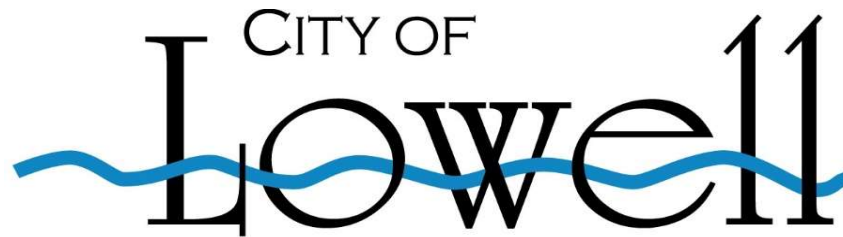
1. Motion to accept the FY 2019/20 Financial Report
2. No action.

RECOMMENDATION:

Motion to accept the FY 2019/20 Financial Report

ATTACHMENTS:

1. Annual Financial Report for the Fiscal Year ending June 30, 2020



CITY OF LOWELL
LANE COUNTY, OREGON

ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended: June 30, 2020

Emerald CPA Group, LLP
450 Country Club Road Suite 155
Eugene OR 97401

CITY OF LOWELL
LANE COUNTY, OREGON

ANNUAL
FINANCIAL
REPORT

For the Fiscal Year Ended: June 30, 2020

Prepared by the Finance Department
of the City of Lowell

CITY OF LOWELL
Annual Financial Report
Fiscal Year Ending: June 30, 2020

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- City of Lowell Organizational Chart

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CITY OF LOWELL
Annual Financial Report
Fiscal Year Ending: June 30, 2020

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INTRODUCTORY SECTION

CITY OF LOWELL

CITY OFFICIALS

June 30, 2020

ELECTED OFFICIALS

<u>Position</u>	<u>Title</u>	<u>Name and Address</u>	<u>Term Expires</u>
1	Mayor	Don Bennett 540 Sunridge Lane Lowell, OR 97452	December 31, 2022
2	Council Member	Patricia Angelini 239 S Pioneer street Lowell, OR 97452	December 31, 2020
3	Council Member	Samantha Dragt PO Box 430 Lowell, OR 97452	December 31, 2020
4	Council Member	Tim Stratis PO Box 342 Lowell, OR 97452	December 31, 2022
5	Council President	Gail Harris PO Box 328 Lowell, OR 97452	December 31, 2020

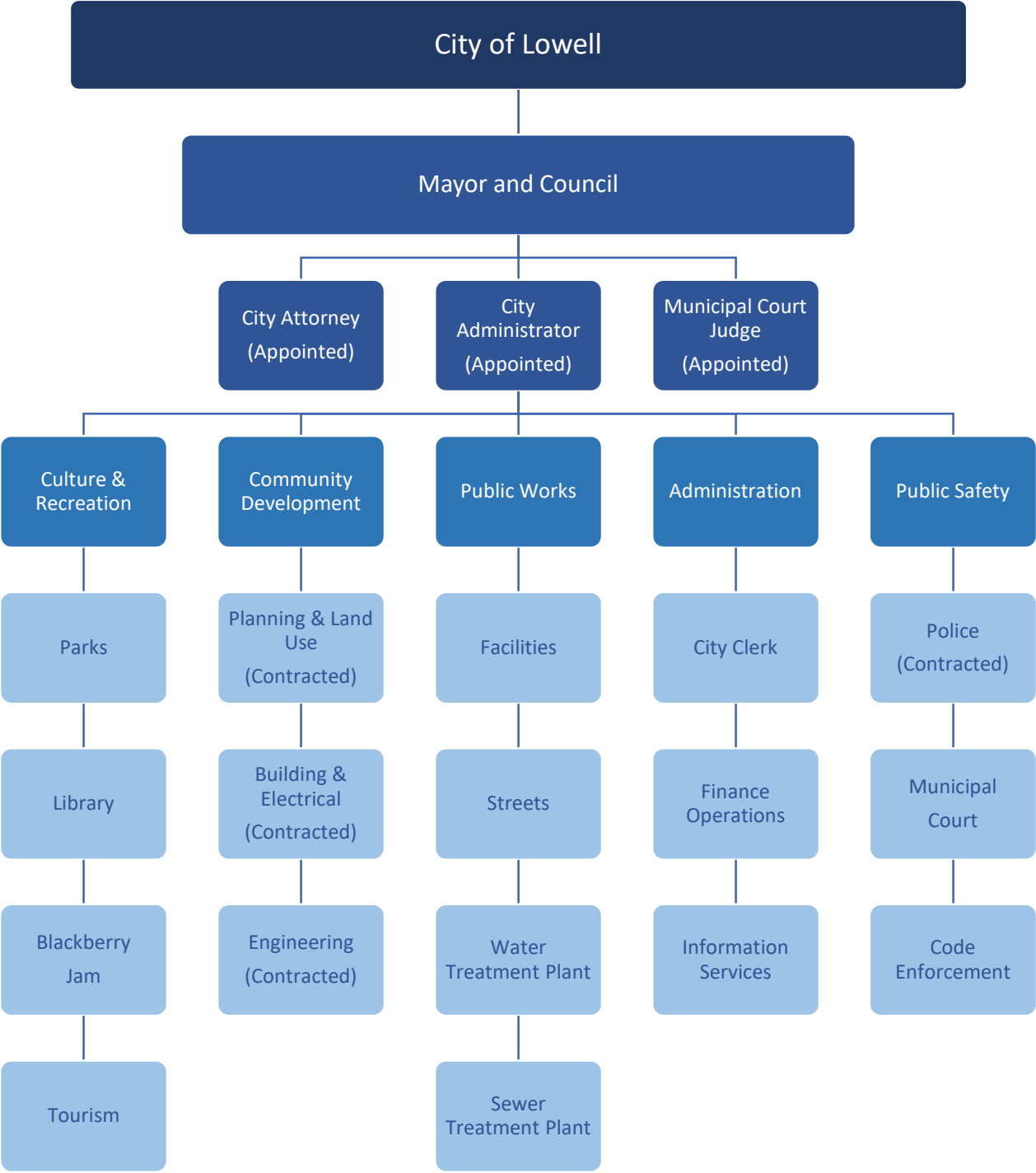
APPOINTED OFFICIALS

<u>Title</u>	<u>Name</u>	<u>Appointed</u>
City Administrator	Jared Cobb	June 30, 2015
Attorney at Law	Anne Davis	July 1, 2018
Municipal Judge	Frank Segarra	October 15, 2012

MAILING ADDRESS

City of Lowell
107 East Third Street
PO Box 490
Lowell, Oregon 97452
Phone (541) 937-2157 - Facsimile (541) 937-2936

CITY OF LOWELL
Organizational Chart



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, 2020, 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, 2020, 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 22-43 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 November 30, 2020, 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 November 30, 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
November 30, 2020

MANAGEMENT'S DISCUSSION & ANALYSIS

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2020

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, 2020 are \$9,454,814, a decrease of \$153,071 from the previous year primarily a result of current year depreciation expense.
- The City's total Liabilities are \$2,029,457, a decrease of \$91,356 from the previous year, primarily a result of a decrease in long-term debt.
- The City's total debt outstanding decreased \$82,259 or 4% during the current fiscal year. This decrease is the result of annual debt service payments made.
- The City's Net Position increased \$17,725 in governmental activities and decreased \$78,990 in business-type activities for a combined decrease of \$61,715 from the previous year.
- For its governmental activities, the City received \$150,732 in tax revenue, up \$3,163, or 2% over the prior year.
- For its business-type activities, the City recognized \$762,258 in program revenue including \$744,509 in charges for services.
- The City's governmental funds reported a combined fund balance of \$521,174, a decrease of \$12,191 from the previous fiscal year. Of the total fund balance reported, \$261,758 is considered non-spendable, restricted, committed or assigned. The remaining \$259,416 is available for spending at the government's discretion.
- The Debt Reserve Fund was closed at the end of this fiscal year. The remaining fund balance of \$12,839 was transferred from the Debt Reserve Fund to the Sewer Fund as planned in the 2019-2020 budget. Unless otherwise required by statute, future debt service requirements will be met from the originating 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, 2020

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 *(closed at fiscal year-end)*

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 statements. 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, 2020

reconciliations to facilitate the 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, the collection of water and sewer SDC's 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

Combining statements and schedules, including budgetary comparison statements, 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 \$7,425,357.

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2020

CITY OF LOWELL – NET POSITION

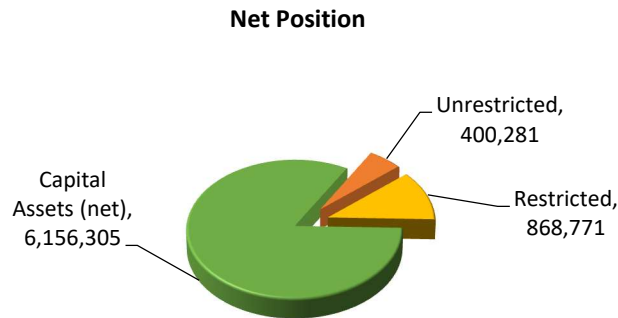
The table below reflects a summary of net position compared to the prior fiscal year, the following notes summarize the major changes to net position.

	Government		Business		Total	
	June 2020	June 2019	June 2020	June 2019	June 2020	June 2019
Current and other assets	\$ 521,174	\$ 544,322	\$ 783,738	\$ 771,896	\$ 1,304,912	\$ 1,316,218
Capital assets	3,874,185	3,861,814	4,275,717	4,429,853	8,149,902	8,291,667
Total assets	\$ 4,395,359	\$ 4,406,136	\$ 5,059,455	\$ 5,201,749	\$ 9,454,814	\$ 9,607,885
Current liabilities	\$ 17,845	\$ 10,957	\$ 102,964	\$ 34,000	\$ 120,809	\$ 44,957
Non-current liabilities	495,060	530,000	1,413,588	1,545,856	1,908,648	2,075,856
Total liabilities	\$ 512,905	\$ 540,957	\$ 1,516,552	\$ 1,579,856	\$ 2,029,457	\$ 2,120,813
Net position:						
Net investment in capital assets	\$ 3,361,280	\$ 3,331,814	\$ 2,795,025	\$ 2,883,997	\$ 6,156,305	\$ 6,215,811
Restricted	227,067	206,457	173,214	393,482	400,281	599,939
Unrestricted	294,107	326,908	574,664	344,414	868,771	671,322
Total net position	\$ 3,882,454	\$ 3,865,179	\$ 3,542,903	\$ 3,621,893	\$ 7,425,357	\$ 7,487,072

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 \$1,304,912, a decrease of \$11,306 from the previous year. The City's total non-current liabilities equal \$1,908,648, a decrease of \$167,208 from 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. 5% 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 12% 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, 2020

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	
	June 2020	June 2019	June 2020	June 2019	June 2020	June 2019
Revenues:						
Program revenues:						
Charges for service	\$ 127,188	\$ 234,628	\$ 744,509	\$ 754,992	\$ 871,697	\$ 989,620
Capital grants & contributions	6,100	70,925	-	-	6,100	70,925
Operating grants	186,282	128,432	-	-	186,282	128,432
Total program revenues	319,570	433,985	744,509	754,992	1,064,079	1,188,977
General revenues:						
Property taxes	150,732	147,569	-	-	150,732	147,569
Franchise & public service taxes	62,928	52,206	-	-	62,928	52,206
Investment earnings	8,618	9,833	12,363	5,334	20,981	15,167
Other	2,362	240,483	4,586	13,539	6,948	254,022
Gain (loss) on sale of asset	-	-	800	(29)	800	(29)
Total general revenues	224,640	450,091	17,749	18,844	242,389	468,935
Total revenues:	544,210	884,076	762,258	773,836	1,306,468	1,657,912
Expenses:						
General government	163,018	108,152	-	-	163,018	108,152
Culture & recreation	116,507	109,413	-	-	116,507	109,413
Public safety	28,123	27,300	-	-	28,123	27,300
Community Development	102,066	168,433	-	-	102,066	168,433
Code Enforcement	14,490	11,863	-	-	14,490	11,863
Tourism	2,786	7,566	-	-	2,786	7,566
Municipal court	11,462	11,186	-	-	11,462	11,186
Highways & streets	87,625	134,185	-	-	87,625	134,185
Water	-	-	395,706	367,124	395,706	367,124
Sewer	-	-	446,400	390,655	446,400	390,655
Total expenses:	526,077	578,098	842,106	757,779	1,368,183	1,335,877
Increase in net position before transfers	18,133	305,978	(79,848)	16,057	(61,715)	322,035
Transfer to or (from) other funds	(858)	(352,013)	858	352,013	-	-
Change in net position	17,275	(46,035)	(78,990)	368,070	(61,715)	322,035
Beginning net position	3,865,179	3,911,214	3,621,893	3,253,823	7,487,072	7,165,037
Ending net position	\$ 3,882,454	\$ 3,865,179	\$ 3,542,903	\$ 3,621,893	\$ 7,425,357	\$ 7,487,072

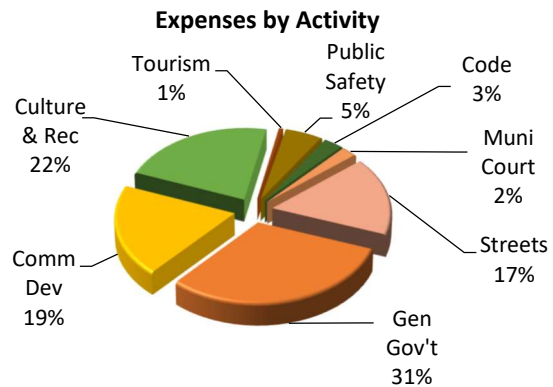
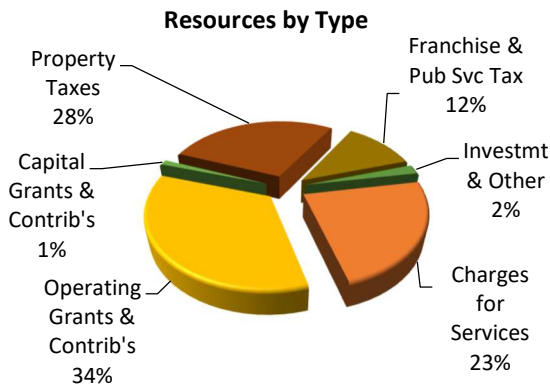
CITY OF LOWELL
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ending June 30, 2020

Governmental Activities

The net position for governmental activities increased \$17,275 over the prior year. This increase is mainly the result of ongoing operations for governmental activities.

Financial highlights from governmental activities for the year include:

- Property taxes comprise approximately 28% of governmental resources. For operating purposes, property tax revenues increased \$3,163 over last year, as allowed by statute.
- Charges for services represent 23% 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 a decrease to building and land use permits of \$102,508, an increase in operating grants of \$32,000 used to update the Parks Master Plan, and a reduction in other revenue of \$238,121 mainly due to litigation proceeds received in the prior year.
- Total governmental activity expense decreased \$52,021 mainly due to a reduction in building and land use permit activity.

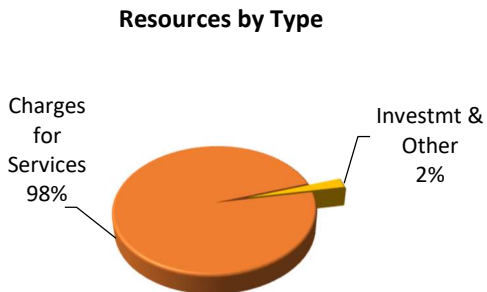


Business Activities

Business-type activities resulted in a \$78,990 decrease to net position from the prior year mainly the result of an increase to operational expenses and an overall decrease in program revenues.

Key activities during the fiscal year include:

- Charges for services in the water and sewer funds generated the majority of the \$762,258 in revenues for all business-type activities.
- Expenses increased \$84,327 mainly due to an increase in personal services to water and sewer utilities.



CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2020

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	
	June 2020	June 2019	June 2020	June 2019	June 2020	June 2019
General Fund	\$ 272,113	\$ 297,503	\$ -	\$ -	\$ 272,113	\$ 297,503
Street Fund	67,703	90,839	-	-	67,703	90,839
SDC Fund(s)	146,667	115,618	-	-	146,667	115,618
Equipment Fund	22,181	174	-	-	22,181	174
BBJ Festival Fund	12,510	16,392	-	-	12,510	16,392
Debt Service Fund	-	12,839	-	-	-	12,839
Water Operating Fund	-	-	1,445,664	1,518,214	1,445,664	1,518,214
Water Reserve Fund	-	-	23,643	19,692	23,643	19,692
Water SDC Fund	-	-	311,502	265,465	311,502	265,465
Sewer Operating fund	-	-	1,612,523	1,682,259	1,612,523	1,682,259
Sewer Reserve Fund	-	-	9,826	8,246	9,826	8,246
Sewer SDC Fund	-	-	139,745	128,017	139,745	128,017
Total:	\$ 521,174	\$ 533,365	\$ 3,542,903	\$ 3,621,893	\$ 4,064,077	\$ 4,155,258

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 \$521,174, of which \$259,416 is unassigned. Of the remaining amount \$220,470 is restricted for streets, capital projects and SDC's, and \$41,288 is committed or assigned for the Blackberry Jam, equipment and property maintenance.

Business-type (Proprietary) funds

The Water and Sewer funds ended the year with a \$78,990 decrease in net position, for a combined net position of \$3,542,903.

The Water fund ended the fiscal year with a net position of \$1,780,809, with \$112,957 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 \$1,762,094, with \$150,205 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, 2020. The Council approved two amendments to the budget which were approved by resolution. The adjustments include an increase of \$52,450 to community development to offset unanticipated increases to building and permit activity, an increase of \$8,079 to debt service within the General Fund and an increase of \$150 to the Debt Reserve Fund to account for the subsequent disbursement of unanticipated interest upon the closure of the Debt Reserve Fund.

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2020

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The City's investment in capital assets for its governmental and business-type activities as of June 30th was \$8,149,902 (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 mower, accounting software, and a carport for public works, as well as a digester blower, camera, and a lift station generator for sewer operations.

	Government		Business		Total	
	June 2020	June 2019	June 2020	June 2019	June 2020	June 2019
Land	\$ 2,595,846	\$ 2,595,846	\$ 92,179	\$ 92,179	\$ 2,688,025	\$ 2,688,025
Construction in progress	56,066	-	5,806	-	61,872	-
Buildings	431,437	429,325	124,989	116,160	556,426	545,485
Infrastructure	1,280,975	1,280,975	8,947,824	8,947,825	10,228,799	10,228,800
Equipment & furnishings	37,424	23,187	182,650	138,903	220,074	162,090
Vehicles & rolling stock	52,147	53,717	55,847	68,130	107,994	121,847
Total:	4,453,895	4,383,050	9,409,295	9,363,197	13,863,190	13,746,247
Accum depreciation:	(579,710)	(521,236)	(5,133,578)	(4,933,344)	(5,713,288)	(5,454,580)
Net capital assets:	\$ 3,874,185	\$ 3,861,814	\$ 4,275,717	\$ 4,429,853	\$ 8,149,902	\$ 8,291,667

Debt Administration

Governmental debt outstanding of \$512,905 reflects a note payable through Government Capital Corporation for the purchase of a City Hall/Library facility. Business debt outstanding of \$1,480,692 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 decrease to outstanding debt of \$82,259 reflects principal payment on long-term debt. Of the total debt, \$84,949 is due within one year, and \$1,908,648 is due within more than one year.

	Government		Business		Total	
	June 2020	June 2019	June 2020	June 2019	June 2020	June 2019
Long term obligations:						
Notes payable:						
Gov't Capital Note	\$ 512,905	\$ 530,000	\$ -	\$ -	\$ 512,905	\$ 530,000
Business Oregon (S0006)	-	-	16,519	32,312	16,519	32,312
Business Oregon (J05001)	-	-	113,604	122,135	113,604	122,135
Business Oregon (G02002)	-	-	187,784	206,097	187,784	206,097
USDA RUS (91-03)	-	-	830,688	846,781	830,688	846,781
USDA RUS (92-05)	-	-	332,097	338,531	332,097	338,531
Total obligations:	\$ 512,905	\$ 530,000	\$ 1,480,692	\$ 1,545,856	\$ 1,993,597	\$ 2,075,856

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2020

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 2020-2021 budget was approved by the City Council on June 23, 2020, in the total amount of \$4,318,193, which includes \$57,658 in ending fund balances, \$81,046 in inter-fund transfers, \$154,986 in debt service and \$1,623,245 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 \$147,051 for the 2020-2021 fiscal year.

Franchise fees and privilege taxes are the second largest revenue source for the General Fund, budgeted at \$97,756, 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. This budget includes franchise fees for the City's water and sewer utilities, which was approved by the City Council via Resolution 747. This resolution was subsequently rescinded by Resolution 753. City Council plans to revisit the collection of franchise fees from water and sewer utilities in the 2021-2022 budget year.

Intergovernmental revenues, budgeted at \$36,936, 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 \$64,212. This budget reflects a reduction in shared revenues due to the economic impact of the corona virus pandemic.

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, 2020
- Sewer rates will increase 3% effective July 1, 2020

The personal services budget includes a 5% step increase for employees that receive a satisfactory performance evaluation. Medical benefits are anticipated to increase 5.5%, and Public Employees Retirement System (PERS) rates will remain flat at 17.24%.

The Building Fund was created with the 2020-2021 budget, for the purpose of tracking building and electrical permit receipts and related expenses. This activity has previously been recorded in the Community Development Department of the General Fund. The creation of the Building Fund will improve management's ability to accurately track building and electrical permit activity as required by Oregon Administrative Rules (OAR's)

Staff calculated receipts and related expenditures for building and electrical activity for the past ten years resulting in a budgeted transfer from the General Fund to the Building Fund in the amount of \$37,200.

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 2019 population estimate is 1,090, an increase of just 1.4% as provided by the Population Research Center at Portland State University.

CITY OF LOWELL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending June 30, 2020

As a result of the coronavirus (COVID-19), an overall reduction in shared revenues is anticipated and it is unknown what COVID-19 related expenses may be incurred, and whether federal funding will be available to offset all related expenses. Grant funding has been made available through the Coronavirus Aid, Relief, and Economic Security (CARES) Act to assist with related expenses through December 31, 2020. It is unknown whether additional funding will be available beyond that at this time.

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:

Marsha Miller, Interim 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
For the Year Ended June 30, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 521,174	\$ 783,738	\$ 1,304,912
Total current assets	<u>521,174</u>	<u>783,738</u>	<u>1,304,912</u>
Non-current assets:			
Capital assets:			
Land	2,595,846	92,179	2,688,025
Buildings and facilities	431,437	124,989	556,426
Equipment and furnishings	37,424	182,650	220,074
Vehicles and rolling stock	52,147	55,847	107,994
Infrastructure	1,280,975	8,947,824	10,228,799
Construction in progress	56,066	5,806	61,872
Less accumulated depreciation	<u>(579,710)</u>	<u>(5,133,578)</u>	<u>(5,713,288)</u>
Total non-current assets	<u>3,874,185</u>	<u>4,275,717</u>	<u>8,149,902</u>
Total assets	<u>\$ 4,395,359</u>	<u>\$ 5,059,455</u>	<u>\$ 9,454,814</u>
LIABILITIES			
Current liabilities:			
Utility Deposits	\$ -	\$ 35,860	\$ 35,860
Notes payable - current	<u>17,845</u>	<u>67,104</u>	<u>84,949</u>
Total current liabilities	<u>17,845</u>	<u>102,964</u>	<u>120,809</u>
Non-current liabilities:			
Notes payable - noncurrent	<u>495,060</u>	<u>1,413,588</u>	<u>1,908,648</u>
Total non-current liabilities	<u>495,060</u>	<u>1,413,588</u>	<u>1,908,648</u>
Total liabilities	<u>512,905</u>	<u>1,516,552</u>	<u>2,029,457</u>
NET POSITION			
Net investment in capital assets	3,361,280	2,795,025	6,156,305
Restricted for:	-	-	-
Culture and recreation	6,100	-	6,100
Streets	67,703	-	67,703
Capital projects (SDC)	146,667	139,745	286,412
Unrestricted	<u>300,704</u>	<u>608,133</u>	<u>908,837</u>
Total net position	<u>\$ 3,882,454</u>	<u>\$ 3,542,903</u>	<u>\$ 7,425,357</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, 2020

Functions/Programs	Program Revenue				Net (expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating	Capital	Primary Government		
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities							
General Government	\$ 163,018	\$ 5,106	\$ 37,222	\$ -	\$ (120,690)	\$ -	(120,690)
Culture & Recreation	116,507	22,419	32,280	6,100	(55,708)	-	(55,708)
Public Safety	28,123	-	-	-	(28,123)	-	(28,123)
Community Development	102,066	73,117	30,000	-	1,051	-	1,051
Code Enforcement	14,490	876	-	-	(13,614)	-	(13,614)
Tourism	2,786	-	10,137	-	7,351	-	7,351
Municipal Court	11,462	2,824	-	-	(8,638)	-	(8,638)
Highways & Streets	87,625	22,846	76,643	-	11,864	-	11,864
Total governmental activities	526,077	127,188	186,282	6,100	(206,507)	-	(206,507)
Business-type activities:							
Water	395,706	368,132	-	-	-	(27,574)	(27,574)
Sewer	446,400	376,377	-	-	-	(70,023)	(70,023)
Total business-type activities	842,106	744,509	-	-	-	(97,597)	(97,597)
Total primary government	1,368,183	871,697	186,282	6,100	(206,507)	(97,597)	(304,104)
General Revenues							
Property Taxes, levies for general purposes					150,732	-	150,732
Franchise fees					62,928	-	62,928
Unrestricted Investment earnings					8,618	12,363	20,981
Miscellaneous					2,362	4,586	6,948
Gain (loss) on sale of assets					-	800	800
Transfers					(858)	858	-
Total general revenues and transfers					223,782	18,607	242,389
changes in net position					17,275	(78,990)	(61,715)
Net position - beginning					3,865,179	3,621,893	7,487,072
Net position - ending					\$ 3,882,454	\$ 3,542,903	\$ 7,425,357

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Balance Sheet
Governmental Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 272,113	\$ 67,703	\$ 181,358	\$ 521,174
Total assets	<u>272,113</u>	<u>67,703</u>	<u>181,358</u>	<u>521,174</u>
Fund Equity:				
Restricted for:				
Streets	-	67,703	-	67,703
Parks SDC	-	-	54,359	54,359
Streets SDC	-	-	47,330	47,330
Stormwater SDC	-	-	44,978	44,978
Library Capital Donations	6,100	-	-	6,100
Committed for:				
Property Maintenance	6,597	-	-	6,597
Assigned for:				
Blackberry Jam Festival	-	-	12,510	12,510
Capital projects	-	-	22,181	22,181
Unassigned	259,416	-	-	259,416
Total fund balances	<u>272,113</u>	<u>67,703</u>	<u>181,358</u>	<u>521,174</u>
Total liabilities and fund balances	<u>\$ 272,113</u>	<u>\$ 67,703</u>	<u>\$ 181,358</u>	<u>\$ 521,174</u>

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 Assets
Modified Cash Basis
For the Year Ended June 30, 2020

Total fund balances - governmental funds	\$	521,174
 <i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation		3,874,185
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Notes and bonds		(512,905)
Net Position of Governmental Activities	\$	3,882,454

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, 2020

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 150,732	\$ -	\$ -	\$ 150,732
Intergovernmental	109,274	76,643	-	185,917
Franchise fees	62,928	-	-	62,928
Licenses and permits	73,993	-	-	73,993
Charges for services	5,106	-	-	5,106
SDC fees	376	1,768	28,958	31,102
Fees and fines	2,824	-	-	2,824
Investment earnings	5,069	1,424	2,124	8,617
Miscellaneous	2,348	-	381	2,729
Fundraising and event receipts	6,100	-	14,164	20,264
Total Revenues	418,750	79,835	45,627	544,212
EXPENDITURES				
Current:				
General government	125,617	-	-	125,617
Parks	76,428	-	-	76,428
Public safety	28,123	-	-	28,123
Community development	102,066	-	-	102,066
Library	8,635	-	-	8,635
Tourism	14,490	-	-	14,490
Code enforcement	2,786	-	-	2,786
Municipal court	11,462	-	-	11,462
Highways and streets	-	54,743	-	54,743
Blackberry Jam Festival	-	-	18,434	18,434
Debt service:				
Principal	17,095	-	-	17,095
Interest	23,251	-	-	23,251
Capital Outlay:	28,187	44,228	-	72,415
Total Expenditures	438,140	98,971	18,434	555,545
Excess (deficiency) of revenues over expenditures	(19,390)	(19,136)	27,193	(11,333)
OTHER FINANCING SOURCESS (USES)				
Transfers in	-	-	22,000	22,000
Transfers out	(6,000)	(4,000)	(12,858)	(22,858)
Total other financing sources and uses	(6,000)	(4,000)	9,142	(858)
Net change in fund balances	(25,390)	(23,136)	36,335	(12,191)
Fund balances - beginning	297,503	90,839	145,023	533,365
Fund balances - ending	<u>\$ 272,113</u>	<u>\$ 67,703</u>	<u>\$ 181,358</u>	<u>\$ 521,174</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, 2020

Net change in fund balances - total governmental funds	\$	(12,191)
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated of their estimated useful lives and reported as depreciations expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Expenditures for capital assets	\$	72,415	
Less current year depreciation		(60,042)	12,373

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which proceeds exceeded repayments.

Principal Payments		17,095	17,095
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Rounding		(2)
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Change in Net Position of Governmental Activities	\$	17,275
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The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Net Position
Proprietary Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Water Operating Fund	Sewer Operating Fund	Total Proprietary Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 483,962	\$ 299,776	\$ 783,738
Total current assets	<u>483,962</u>	<u>299,776</u>	<u>783,738</u>
Non-current assets:			
Capital assets:			
Land	81,179	11,000	92,179
Buildings and facilities	35,875	89,114	124,989
Equipment and furnishings	113,715	68,935	182,650
Vehicles and rolling stock	34,067	21,780	55,847
Infrastructure	4,238,861	4,708,963	8,947,824
Construction in progress	5,806	-	5,806
Less accumulated depreciation	<u>(2,272,787)</u>	<u>(2,860,791)</u>	<u>(5,133,578)</u>
Total non-current assets	<u>2,236,716</u>	<u>2,039,001</u>	<u>4,275,717</u>
Total assets	<u><u>\$ 2,720,678</u></u>	<u><u>\$ 2,338,777</u></u>	<u><u>\$ 5,059,455</u></u>
LIABILITIES			
Current liabilities:			
Utility Deposits	\$ 35,860	\$ -	\$ 35,860
Notes payable - current	<u>37,541</u>	<u>29,563</u>	<u>67,104</u>
Total current liabilities	<u>73,401</u>	<u>29,563</u>	<u>102,964</u>
Non-current liabilities:			
Notes payable - noncurrent	<u>866,468</u>	<u>547,120</u>	<u>1,413,588</u>
Total non-current liabilities	<u>866,468</u>	<u>547,120</u>	<u>1,413,588</u>
Total liabilities	<u>939,869</u>	<u>576,683</u>	<u>1,516,552</u>
NET POSITION			
Net investment in capital assets	1,332,707	1,462,318	2,795,025
Restricted for:	-	-	-
Debt service	23,643	9,826	33,469
Capital projects (SDC)	311,502	139,745	451,247
Unrestricted	<u>112,957</u>	<u>150,205</u>	<u>263,162</u>
Total net position	<u><u>\$ 1,780,809</u></u>	<u><u>\$ 1,762,094</u></u>	<u><u>\$ 3,542,903</u></u>

The accompanying notes are an integral part of these financial statements

CITY OF LOWELL
Statement of Revenues, Expenditures and Changes in Fund Net Position
Proprietary Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Water Operating Fund	Sewer Operating Fund	Total
REVENUES			
Charges for services	\$ 318,845	\$ 361,249	\$ 680,094
Other revenues	49,287	15,128	64,415
Total operating revenues	<u>368,132</u>	<u>376,377</u>	<u>744,509</u>
EXPENDITURES			
Personal services	169,295	169,294	338,589
Contractual services	15,260	22,347	37,607
Utilities	22,182	51,251	73,433
Repairs and maintenance	17,981	22,894	40,875
Office supplies and expenses	19,672	15,606	35,278
Other operating expenses	26,033	27,238	53,271
Depreciation	97,356	115,550	212,906
Total operating expenses	<u>367,779</u>	<u>424,180</u>	<u>791,959</u>
Operating income (loss)	<u>353</u>	<u>(47,803)</u>	<u>(47,450)</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment revenue	7,813	4,550	12,363
Miscellaneous revenue	2,399	2,187	4,586
Interest expense	(27,927)	(22,220)	(50,147)
Disposition of capital assets	800	-	800
Total non-operating revenues (expenses)	<u>(16,915)</u>	<u>(15,483)</u>	<u>(32,398)</u>
Net income (loss) before contributions and transfers	(16,562)	(63,286)	(79,848)
Transfers in	3,938	14,433	18,371
Transfers out	(9,938)	(7,575)	(17,513)
Change in net position	<u>(22,562)</u>	<u>(56,428)</u>	<u>(78,990)</u>
Net position - beginning	<u>1,803,371</u>	<u>1,818,522</u>	<u>3,621,893</u>
Net position - ending	<u>\$ 1,780,809</u>	<u>\$ 1,762,094</u>	<u>\$ 3,542,903</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, 2020

	Water Operating Fund	Sewer Operating Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 369,992	\$ 376,377	\$ 746,369
Other operating receipts	2,194	2,071	4,265
Payments to employees	(169,295)	(169,294)	(338,589)
Payments to suppliers	(101,127)	(139,336)	(240,463)
Net cash provided (used) by operating activities	<u>101,764</u>	<u>69,818</u>	<u>171,582</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Other receipts	205	116	321
Non capital financing activities - transfers	(6,000)	6,858	858
Net cash provided (used) by noncapital financing activities	<u>(5,795)</u>	<u>6,974</u>	<u>1,179</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from the sale of capital assets	800	-	800
Purchases of capital assets	(16,025)	(42,744)	(58,769)
Principal paid on capital debt	(36,153)	(29,013)	(65,166)
Interest paid on capital debt	(27,927)	(22,220)	(50,147)
Net cash provided (used) by capital related financing activities	<u>(79,305)</u>	<u>(93,977)</u>	<u>(173,282)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	7,813	4,550	12,363
Net cash provided (used) by investing activities	<u>7,813</u>	<u>4,550</u>	<u>12,363</u>
Net increase (decrease) in cash and cash equivalents	<u>24,477</u>	<u>(12,635)</u>	<u>11,842</u>
Cash Balances - beginning of the year	459,485	312,411	771,896
Cash Balances - end of the year	<u>\$ 483,962</u>	<u>\$ 299,776</u>	<u>\$ 783,738</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 2,548	\$ (45,732)	\$ (43,184)
Adjustments to reconcile operating income:	-	-	-
Depreciation expense	97,356	115,550	212,906
Change in assets and liabilities:	-	-	-
Increase (decrease) in deposits	1,860	-	1,860
Net cash provided (used) by operating activities	<u>\$ 101,764</u>	<u>\$ 69,818</u>	<u>\$ 171,582</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, 2020

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 statement 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 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, recognition of long-term debts and utility deposits. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under accounting principles generally accepted in the United States of America, revenues are recognized when earned and expenses are recognized when the related liabilities are incurred. The modified cash 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.

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.

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- *Street Fund*
Accounts for all receipts of 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*
Accounts 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.

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.

D. Fund Balance

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

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the following fund balance categories:

- *Non-spendable*
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 includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed*
Fund balance 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 intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed.
- *Unassigned*
Fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in other classifications. The General Fund is the only fund which can have an "Unassigned" fund balance.

E. 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 the same as the value of 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".

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 asset lives are not capitalized.

CITY OF LOWELL
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
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 may differ from those estimates.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. 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 expenditures, and levying property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of City Council members 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.

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.

B. 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 attached 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 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, 2020

3. CASH AND INVESTMENTS

Cash and investments consist of the following as of June 30th:

Cash in bank	\$ 390,669
Cash on hand	250
Local government investment pool (LGIP)	<u>913,993</u>
Total	<u>\$ 1,304,912</u>

Deposits

Deposits with financial institutions are comprised of bank demand deposits. Total bank balances of the checking accounts as shown on the banks' records at year-end were \$409,283. The amount in the LGIP was \$913,993.

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 (ORS) 295 effective on July 1, 2008. Requirements described on the 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 website. 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 website, "Qualified Depositories for Public Funds", throughout the fiscal year.

Investments

The only investments held by the City at June 30th 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. The 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 investment 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.

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

3. CASH AND INVESTMENTS (continued)

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 are 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.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2020

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30th was as follows:

	Beginning Balance	Additions	Deletions	Reclassification	Ending Balance
Governmental Activities:					
Not being depreciated					
Land	\$ 2,595,846	\$ -	\$ -	\$ -	\$ 2,595,846
Construction in progress	-	56,066	-	-	56,066
Total	2,595,846	56,066	-	-	2,651,912
Being Depreciated					
Buildings	429,325	2,112	-	-	431,437
Infrastructure	1,280,975	-	-	-	1,280,975
Furnishings and equipment	23,187	14,238	-	-	37,424
Vehicles and rolling stock	53,717	-	(1,570)	-	52,147
Total	1,787,204	16,350	(1,570)	-	1,801,983
Accumulated depreciation					
Buildings	148,803	19,891	-	-	168,694
Infrastructure	358,559	32,421	-	-	390,980
Furnishings and equipment	5,987	2,522	-	-	8,510
Vehicles and rolling stock	7,889	5,207	(1,570)	-	11,526
Total	521,238	60,042	(1,570)	-	579,710
Governmental Capital Assets, Net	\$ 3,861,812	\$ 12,374	\$ -	\$ -	\$ 3,874,185
Business-type Activities:					
Not being depreciated					
Land	\$ 92,179	\$ -	\$ -	\$ -	\$ 92,179
Construction in progress	-	5,806	-	-	5,806
Total	92,179	5,806	-	-	97,985
Being Depreciated					
Buildings	116,160	8,829	-	-	124,989
Infrastructure	8,947,825	-	-	-	8,947,825
Furnishings and equipment	138,903	44,135	(388)	-	182,650
Vehicles and rolling stock	68,130	-	(12,284)	-	55,846
Total	9,271,018	52,964	(12,672)	-	9,311,310
Accumulated depreciation					
Buildings	55,289	3,349	-	-	58,638
Infrastructure	4,762,358	194,425	-	-	4,956,783
Furnishings and equipment	88,951	10,776	(388)	-	99,339
Vehicles and rolling stock	26,746	4,356	(12,284)	-	18,818
Total	4,933,344	212,906	(12,672)	-	5,133,578
Business-type Capital Assets, Net	\$ 4,429,853	\$ (154,136)	\$ -	\$ -	\$ 4,275,717

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

4. CAPITAL ASSETS (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Function/Activities	Governmental Activities	Business-type Activities
General Government	\$ 14,150	
Highways and streets	32,882	
Library	250	
Culture and recreation	12,760	
Water		97,356
Sewer		115,550
Total depreciation expense	<u>\$ 60,042</u>	<u>\$ 212,906</u>

5. LONG TERM DEBT

The following table represents changes in long-term debt for governmental and business-type activities, followed by descriptions of each note payable.

	Fund	Balance 06/30/19	Additions	Repayment	Balance 06/30/20	Due within one year
Governmental Activities:						
Government Capital Corporation	General	\$ 530,000	\$ -	\$ 17,095	\$ 512,905	\$ 17,845
Total governmental activities:		<u>\$ 530,000</u>	<u>\$ -</u>	<u>\$ 17,095</u>	<u>\$ 512,905</u>	<u>\$ 17,845</u>
Business-type Activities:						
Business Oregon - Drinking Water (S0006)	Water	32,313	-	15,794	16,519	16,519
Business Oregon - Pioneer St. Reloc (J05001)	Water/Sewer	61,067	-	4,265	56,802	4,486
USDA RUS - Water Revenue Loan (RUS 91-03)	Water	846,781	-	16,093	830,688	16,536
Subtotal Water Fund		<u>940,161</u>	<u>-</u>	<u>36,152</u>	<u>904,009</u>	<u>37,541</u>
Business Oregon - Drinking Water (G02002)	Sewer	206,097	-	18,313	187,784	18,466
Business Oregon - Pioneer St. Reloc (J05001)	Water/Sewer	61,067	-	4,265	56,802	4,486
USDA RUS - Water Revenue Loan (RUS 92-05)	Sewer	338,531	-	6,434	332,097	6,611
Subtotal Sewer Fund		<u>605,695</u>	<u>-</u>	<u>29,012</u>	<u>576,683</u>	<u>29,563</u>
Total business-type activities:		<u>\$ 1,545,856</u>	<u>\$ -</u>	<u>\$ 65,164</u>	<u>\$ 1,480,692</u>	<u>\$ 67,104</u>

Long-term debt service requirements are as follows:

Year Ending June 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	17,845	22,501	40,346	67,104	47,519	114,623
2022	18,628	21,718	40,346	51,847	44,792	96,639
2023	19,445	20,901	40,346	58,162	42,765	100,927
2024	20,298	20,048	40,346	59,527	40,450	99,977
2025	21,189	19,157	40,346	60,947	38,081	99,028
2026-2030	120,731	81,001	201,732	282,643	153,537	436,180
2031-2035	149,641	52,091	201,732	160,389	115,231	275,620
2036-2040	145,128	16,259	161,387	183,689	91,931	275,620
2041-2045	-	-	-	210,374	65,246	275,620
2046-2050	-	-	-	240,936	34,684	275,620
2051-2055	-	-	-	105,074	4,343	109,417
Total	<u>\$ 512,905</u>	<u>\$ 253,676</u>	<u>\$ 766,581</u>	<u>\$ 1,480,692</u>	<u>\$ 678,579</u>	<u>\$ 2,159,271</u>

CITY OF LOWELL
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

5. LONG TERM DEBT (continued)

SAFE DRINKING WATER REVOLVING LOAN FUND – S0006

On August 7, 2002, the City was granted a Safe Drinking Water Revolving Loan in the amount of \$223,000 from the State of Oregon Economic and Community Development Department (OECD). The loan was part of the \$868,000 Water System Improvement Project, which consisted of Oregon Community Development Block Grant (\$645,000) and this loan. The loan agreement requires 20 annual payments, carries an interest rate of 4.59% and a maturity date of December 1, 2020. The balance of the loan at June 30, 2020 was \$16,519.

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, carries an interest rate of 5.35% and a maturity date of December 1, 2027. The balance of the loan at June 30, 2020 was \$187,784.

PIONEER STREET RELOCATION PROJECT LOAN – J05001

On May 11, 2005, the City was granted a loan from 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, carries an interest rate of 5.17% and maturity date of December 1, 2029. The balance of the loan at June 30, 2020 was \$113,604 apportioned \$56,802 to the Water Fund and \$56,802 to the Sewer Fund.

WATER REVENUE LOAN – RUS 91-03

On April 6, 2012, the City was granted a Water Revenue Loan in the amount of \$948,000 from 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, carries an interest rate of 2.75% and a maturity date of April 6, 2052. The balance of the loan at June 30, 2020 was \$830,688.

SEWER REVENUE LOAN – RUS 92-05

On April 6, 2012, the City was granted a Sewer Revenue Loan in the amount of \$379,000 from 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, carries an interest rate of 2.75% and a maturity date of April 6, 2052. The balance of the loan at June 30, 2020 was \$332,097.

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. The balance of the loan at June 30, 2020 was \$512,905.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2020

6. INTER-FUND BALANCES AND TRANSFERS

Inter-fund transfers are used to contribute toward the cost of future improvements, provide funds for debt service and to provide operational resources.

The operating transfers for the year are as follows:

Fund	Transfers Out	Transfers In	Net Transfers
General Fund	\$ 6,000		\$ 6,000
Street Fund	4,000		4,000
Equipment Fund		22,000	(22,000)
Debt Reserve Fund	12,858		12,858
Total Governmental Funds	22,858	22,000	858
Water Fund	9,938		9,938
Water Reserve Fund		3,938	(3,938)
Sewer Fund	7,575	12,858	(5,283)
Sewer Reserve Fund		1,575	(1,575)
Total Business-type funds	17,513	18,371	(858)
Total Transfers	\$ 40,371	\$ 40,371	\$ -

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 Retirement Fund (OPERF) applies to the city's contribution for qualifying employees who were hired before August 29, 2003. Oregon Revised Statute 238 assigns the authority to establish and amend benefit provisions to the PERS Board of Trustees and the state legislature.

In 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 23, 2003 and applies to any inactive PERS members who return to employment following six month or greater break in service. The new plan consists of a defined benefit program (Pension Program) and a defined contribution portion (the Individual Account Program or "IAP"). The Pension Program portion of OPSRP provides a life 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.

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2020

7. PENSION PLAN (continued)

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 website 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 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, 2020 were 24.73% and 17.24% 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, 2020, the City's annual pension cost of \$67,822 was equal to the required and actual contributions of the City. The required contribution was determined as part of the December 31, 2017 actuarial valuation using the entry age actuarial 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 3.5% 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 3.5% per year, and (d) CPI increases of 2.5% per year, and demographic assumptions that were chosen to reflect the best estimate of emerging experience of the members of the System.

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
6/30/2018	\$ 32,340	100%	\$ -
6/30/2019	\$ 29,626	100%	\$ -
6/30/2020	\$ 67,822	100%	\$ -

CITY OF LOWELL

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2020

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 amount, if any to be immaterial.

Management believes that there are no liabilities that could result from pending suits, judgements or claims where the amount in excess of insurance coverage would be material to the financial statements.

The City of Lowell's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption that may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the City of Lowell's financial position, operations, and cash flows. Possible effects may include, but are not limited to, disruption to the City of Lowell's funders and revenue, absenteeism in the City of Lowell's labor workforce, unavailability of products and supplies used in operations, and a decline in value of assets held by the City of Lowell.

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. DEBT RESERVE FUND

The Debt Service Fund was established to cover specific debt service payments for the Water and Sewer funds. The last transfers to cover these debt service payments were made to the Sewer Fund via Resolution 729 and Resolution 740. The Debt Reserve Fund was closed as of June 30, 2020.

SUPPLEMENTARY INFORMATION

CITY OF LOWELL
Combining Balance Sheet
Other Governmental Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Blackberry Jam Festival Fund	Parks SDC Fund	Streets SDC Fund	Stormwater SDC Fund	Equipment Fund	Debt Reserve Fund	Total Other Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 12,510	\$ 54,359	\$ 47,330	\$ 44,978	\$ 22,181	\$ -	\$ 181,358
Total assets	<u>12,510</u>	<u>54,359</u>	<u>47,330</u>	<u>44,978</u>	<u>22,181</u>	<u>-</u>	<u>181,358</u>
Fund Equity:							
Restricted	-	54,359	47,330	44,978	-	-	146,667
Assigned	<u>12,510</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,181</u>	<u>-</u>	<u>34,691</u>
Total fund balances	<u>12,510</u>	<u>54,360</u>	<u>47,330</u>	<u>44,978</u>	<u>22,182</u>	<u>-</u>	<u>181,358</u>
Total liabilities and fund balances	<u>\$ 18,764</u>	<u>\$ 81,539</u>	<u>\$ 70,995</u>	<u>\$ 67,466</u>	<u>\$ 33,272</u>	<u>\$ -</u>	<u>\$ 272,037</u>

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, 2020

	Blackberry Jam Festival Fund	Parks SDC Fund	Streets SDC Fund	Stormwater SDC Fund	Equipment Fund	Debt Reserve Fund	Total Other Governmental Funds
REVENUES							
SDC fees	\$ -	\$ 7,880	\$ 10,064	\$ 11,014	\$ -	\$ -	\$ 28,958
Investment earnings	7	857	649	585	7	19	2,124
Miscellaneous	381	-	-	-	-	-	381
Fundraising and event receipts	14,164	-	-	-	-	-	14,164
Total Revenues	14,552	8,737	10,713	11,599	7	19	45,627
EXPENDITURES							
Current:							
Blackberry Jam Festival	18,434	-	-	-	-	-	18,434
Total Expenditures	18,434	-	-	-	-	-	18,434
Excess (deficiency) of revenues over expenditures	(3,882)	8,737	10,713	11,599	7	19	27,193
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	22,000	-	22,000
Transfers out	-	-	-	-	-	(12,858)	(12,858)
Total other financing sources and uses	-	-	-	-	22,000	(12,858)	9,142
Net change in fund balances	(3,882)	8,737	10,713	11,599	22,007	(12,839)	36,335
Fund balances - beginning	16,392	45,622	36,617	33,379	174	12,839	145,023
Fund balances - ending	\$ 12,510	\$ 54,359	\$ 47,330	\$ 44,978	\$ 22,181	\$ -	\$ 181,358

CITY OF LOWELL
Combining Balance Sheet Water Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Water Fund	Water SDC Fund	Water Reserve Fund	Total Water Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 148,817	\$ 311,502	\$ 23,643	\$ 483,962
Total current assets	<u>148,817</u>	<u>311,502</u>	<u>23,643</u>	<u>483,962</u>
Non-current assets:				
Capital assets:				
Land	81,179	-	-	81,179
Buildings and facilities	35,875	-	-	35,875
Equipment and furnishings	113,715	-	-	113,715
Vehicles and rolling stock	34,067	-	-	34,067
Infrastructure	4,238,861	-	-	4,238,861
Construction in progress	5,806	-	-	5,806
Less accumulated depreciation	<u>(2,272,787)</u>	<u>-</u>	<u>-</u>	<u>(2,272,787)</u>
Total non-current assets	<u>2,236,716</u>	<u>-</u>	<u>-</u>	<u>2,236,716</u>
Total assets	<u>\$ 2,385,533</u>	<u>\$ 311,502</u>	<u>\$ 23,643</u>	<u>\$ 2,720,678</u>
LIABILITIES				
Current liabilities:				
Utility Deposits	35,860	-	-	35,860
Notes payable - current	<u>37,541</u>	<u>-</u>	<u>-</u>	<u>37,541</u>
Total current liabilities	<u>73,401</u>	<u>-</u>	<u>-</u>	<u>73,401</u>
Non-current liabilities:				
Notes payable - noncurrent	<u>866,468</u>	<u>-</u>	<u>-</u>	<u>866,468</u>
Total non-current liabilities	<u>866,468</u>	<u>-</u>	<u>-</u>	<u>866,468</u>
Total liabilities	<u>939,869</u>	<u>-</u>	<u>-</u>	<u>939,869</u>
NET POSITION				
Net investment in capital assets	1,332,707	-	-	1,332,707
Restricted for:				
Debt service	-	-	23,643	23,643
Capital projects (SDC)	-	311,502	-	311,502
Unrestricted	<u>112,957</u>	<u>-</u>	<u>-</u>	<u>112,957</u>
Total net position	<u>\$ 1,445,664</u>	<u>\$ 311,502</u>	<u>\$ 23,643</u>	<u>\$ 1,780,809</u>

CITY OF LOWELL
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position Water Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Water Fund	Water SDC Fund	Water Reserve Fund	Water Operating Fund
REVENUES				
Charges for services	\$ 318,845	\$ -	\$ -	318,845
Other revenues	9,072	40,215	-	49,287
Total operating revenues	<u>327,917</u>	<u>40,215</u>	<u>-</u>	<u>368,132</u>
EXPENDITURES				
Personal services	169,295	-	-	169,295
Contractual services	15,260	-	-	15,260
Utilities	22,182	-	-	22,182
Repairs and maintenance	17,981	-	-	17,981
Office supplies and expenses	19,672	-	-	19,672
Other operating expenses	26,033	-	-	26,033
Depreciation	97,356	-	-	97,356
Total operating expenses	<u>367,779</u>	<u>-</u>	<u>-</u>	<u>367,779</u>
Operating income (loss)	<u>(39,862)</u>	<u>40,215</u>	<u>-</u>	<u>353</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment revenue	1,978	5,822	13	7,813
Miscellaneous revenue	2,399	-	-	2,399
Interest expense	(27,927)	-	-	(27,927)
Disposition of capital assets	800	-	-	800
Total non-operating revenues (expenses)	<u>(22,750)</u>	<u>5,822</u>	<u>13</u>	<u>(16,915)</u>
Net income (loss) before contributions and transfers	(62,612)	46,037	13	(16,562)
Transfers in	-	-	3,938	3,938
Transfers out	(9,938)	-	-	(9,938)
Change in net position	<u>(72,550)</u>	<u>46,037</u>	<u>3,951</u>	<u>(22,562)</u>
Net position - beginning	<u>1,518,214</u>	<u>265,465</u>	<u>19,692</u>	<u>1,803,371</u>
Net position - ending	<u>\$ 1,445,664</u>	<u>\$ 311,502</u>	<u>\$ 23,643</u>	<u>\$ 1,780,809</u>

CITY OF LOWELL
Combining Statement of Cash Flows Water Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Water Funds			
	Water Fund	Water SDC Fund	Water Reserve Fund	Total Water Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 329,777	\$ 40,215	\$ -	\$ 369,992
Other operating receipts	2,194	-	-	2,194
Payments to employees	(169,295)	-	-	(169,295)
Payments to suppliers	(101,127)	-	-	(101,127)
Net cash provided (used) by operating activities	<u>61,549</u>	<u>40,215</u>	<u>-</u>	<u>101,764</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Other receipts	205	-	-	205
Non capital financing activities - transfers	(9,938)	-	3,938	(6,000)
Net cash provided (used) by noncapital financing activities	<u>(9,733)</u>	<u>-</u>	<u>3,938</u>	<u>(5,795)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from the sale of capital assets	800	-	-	800
Purchases of capital assets	(16,025)	-	-	(16,025)
Principal paid on capital debt	(36,153)	-	-	(36,153)
Interest paid on capital debt	(27,927)	-	-	(27,927)
Net cash provided (used) by capital related financing activities:	<u>(79,305)</u>	<u>-</u>	<u>-</u>	<u>(79,305)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	<u>1,978</u>	<u>5,822</u>	<u>13</u>	<u>7,813</u>
Net cash provided (used) by investing activities	<u>1,978</u>	<u>5,822</u>	<u>13</u>	<u>7,813</u>
Net increase (decrease) in cash and cash equivalents	<u>(25,511)</u>	<u>46,037</u>	<u>3,951</u>	<u>24,477</u>
Cash Balances - beginning of the year	<u>174,328</u>	<u>265,465</u>	<u>19,692</u>	<u>459,485</u>
Cash Balances - end of the year	<u>\$ 148,817</u>	<u>\$ 311,502</u>	<u>\$ 23,643</u>	<u>\$ 483,962</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (37,667)	\$ 40,215	\$ -	\$ 2,548
Adjustments to reconcile operating income:				-
Depreciation expense	97,356	-	-	97,356
Change in assets and liabilities:				-
Increase (decrease) in deposits	1,860	-	-	1,860
Net cash provided (used) by operating activities	<u>\$ 61,549</u>	<u>\$ 40,215</u>	<u>\$ -</u>	<u>\$ 101,764</u>

CITY OF LOWELL
Combining Balance Sheet Sewer Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Sewer Fund	Sewer SDC Fund	Sewer Reserve Fund	Total Sewer Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 150,205	\$ 139,745	\$ 9,826	\$ 299,776
Total current assets	<u>150,205</u>	<u>139,745</u>	<u>9,826</u>	<u>299,776</u>
Non-current assets:				
Capital assets:				
Land	11,000	-	-	11,000
Buildings and facilities	89,114	-	-	89,114
Equipment and furnishings	68,935	-	-	68,935
Vehicles and rolling stock	21,780	-	-	21,780
Infrastructure	4,708,963	-	-	4,708,963
Construction in progress	-	-	-	-
Less accumulated depreciation	<u>(2,860,791)</u>	<u>-</u>	<u>-</u>	<u>(2,860,791)</u>
Total non-current assets	<u>2,039,001</u>	<u>-</u>	<u>-</u>	<u>2,039,001</u>
Total assets	<u>\$ 2,189,206</u>	<u>\$ 139,745</u>	<u>\$ 9,826</u>	<u>\$ 2,338,777</u>
LIABILITIES				
Current liabilities:				
Utility Deposits	-	-	-	-
Notes payable - current	<u>29,563</u>	<u>-</u>	<u>-</u>	<u>29,563</u>
Total current liabilities	<u>29,563</u>	<u>-</u>	<u>-</u>	<u>29,563</u>
Non-current liabilities:				
Notes payable - noncurrent	<u>547,120</u>	<u>-</u>	<u>-</u>	<u>547,120</u>
Total non-current liabilities	<u>547,120</u>	<u>-</u>	<u>-</u>	<u>547,120</u>
Total liabilities	<u>576,683</u>	<u>-</u>	<u>-</u>	<u>576,683</u>
NET POSITION				
Net investment in capital assets	1,462,318	-	-	1,462,318
Restricted for:				
Debt service	-	-	9,826	9,826
Capital projects (SDC)	-	139,745	-	139,745
Unrestricted	<u>150,205</u>	<u>-</u>	<u>-</u>	<u>150,205</u>
Total net position	<u>\$ 1,612,523</u>	<u>\$ 139,745</u>	<u>\$ 9,826</u>	<u>\$ 1,762,094</u>

CITY OF LOWELL
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position Sewer Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Sewer Fund	Sewer SDC Fund	Sewer Reserve Fund	Sewer Operating Fund
REVENUES				
Charges for services	\$ 361,249	\$ -	\$ -	\$ 361,249
Other revenues	6,046	9,082	-	15,128
Total operating revenues	<u>367,295</u>	<u>9,082</u>	<u>-</u>	<u>376,377</u>
EXPENDITURES				
Personal services	169,294	-	-	169,294
Contractual services	22,347	-	-	22,347
Utilities	51,251	-	-	51,251
Repairs and maintenance	22,894	-	-	22,894
Office supplies and expenses	15,606	-	-	15,606
Other operating expenses	27,238	-	-	27,238
Depreciation	115,550	-	-	115,550
Total operating expenses	<u>424,180</u>	<u>-</u>	<u>-</u>	<u>424,180</u>
Operating income (loss)	<u>(56,885)</u>	<u>9,082</u>	<u>-</u>	<u>(47,803)</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment revenue	1,899	2,646	5	4,550
Miscellaneous revenue	2,187	-	-	2,187
Interest expense	(22,220)	-	-	(22,220)
Disposition of capital assets	-	-	-	-
Total non-operating revenues (expenses)	<u>(18,134)</u>	<u>2,646</u>	<u>5</u>	<u>(15,483)</u>
Net income (loss) before contributions and transfers	<u>(75,019)</u>	<u>11,728</u>	<u>5</u>	<u>(63,286)</u>
Transfers in	12,858	-	1,575	14,433
Transfers out	<u>(7,575)</u>	<u>-</u>	<u>-</u>	<u>(7,575)</u>
Change in net position	<u>(69,736)</u>	<u>11,728</u>	<u>1,580</u>	<u>(56,428)</u>
Net position - beginning	<u>1,682,259</u>	<u>128,017</u>	<u>8,246</u>	<u>1,818,522</u>
Net position - ending	<u>\$ 1,612,523</u>	<u>\$ 139,745</u>	<u>\$ 9,826</u>	<u>\$ 1,762,094</u>

CITY OF LOWELL
Combining Statement of Cash Flows Sewer Funds
Modified Cash Basis
For the Year Ended June 30, 2020

	Sewer Funds			
	Sewer Fund	Sewer SDC Fund	Sewer Reserve Fund	Total Sewer Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 367,295	\$ 9,082	\$ -	\$ 376,377
Other operating receipts	2,071	-	-	2,071
Payments to employees	(169,294)	-	-	(169,294)
Payments to suppliers	(139,336)	-	-	(139,336)
Net cash provided (used) by operating activities	<u>60,736</u>	<u>9,082</u>	<u>-</u>	<u>69,818</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Other receipts	116	-	-	116
Non capital financing activities - transfers	5,283	-	1,575	6,858
Net cash provided (used) by noncapital financing activities	<u>5,399</u>	<u>-</u>	<u>1,575</u>	<u>6,974</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from the sale of capital assets	-	-	-	-
Capital contributions - grants and fees	-	-	-	-
Purchases of capital assets	(42,744)	-	-	(42,744)
Principal paid on capital debt	(29,013)	-	-	(29,013)
Interest paid on capital debt	(22,220)	-	-	(22,220)
Net cash provided (used) by capital related financing activities:	<u>(93,977)</u>	<u>-</u>	<u>-</u>	<u>(93,977)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	1,899	2,646	5	4,550
Net cash provided (used) by investing activities	<u>1,899</u>	<u>2,646</u>	<u>5</u>	<u>4,550</u>
Net increase (decrease) in cash and cash equivalents	<u>(25,943)</u>	<u>11,728</u>	<u>1,580</u>	<u>(12,635)</u>
Cash Balances - beginning of the year	176,148	128,017	8,246	312,411
Cash Balances - end of the year	<u>\$ 150,205</u>	<u>\$ 139,745</u>	<u>\$ 9,826</u>	<u>\$ 299,776</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (54,814)	\$ 9,082	\$ -	\$ (45,732)
Adjustments to reconcile operating income:				-
Depreciation expense	115,550	-	-	115,550
Change in assets and liabilities:				-
Increase (decrease) in deposits	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 60,736</u>	<u>\$ 9,082</u>	<u>\$ -</u>	<u>\$ 69,818</u>

CITY OF LOWELL
Budget and Actual (with Variances)
General Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 148,061	\$ 148,061	\$ 150,732	\$ 2,671
Intergovernmental	1,099,317	1,099,317	109,274	(990,043)
Franchise fees	57,392	57,392	62,928	5,536
Licenses and permits	61,179	73,429	73,993	564
Charges for services	4,550	4,550	5,106	556
Reimbursement SDC fees	387	387	376	(11)
Fees and fines	2,942	2,942	2,824	(118)
Investment earnings	6,130	6,130	5,069	(1,061)
Miscellaneous	8,500	8,500	2,348	(6,152)
Fundraising and event receipts	-	-	6,100	6,100
Total Revenues	1,388,458	1,400,708	418,750	(981,958)
EXPENDITURES				
Current:				
General government	182,988	182,988	138,318	44,670
Parks	851,891	851,891	91,914	759,977
Public safety	35,561	35,561	28,123	7,438
Community development	63,327	115,777	102,066	13,711
Library	339,929	339,929	8,635	331,294
Tourism	14,738	14,738	14,490	248
Code enforcement	11,350	11,350	2,786	8,564
Municipal court	14,170	14,170	11,462	2,708
Debt service:				
Principal	13,668	17,096	17,095	1
Interest	18,601	23,252	23,251	1
Contingency	60,502	12,223	-	12,223
Total Expenditures	1,606,725	1,618,975	438,140	1,180,835
Excess (deficiency) of revenues over expenditures	(218,267)	(218,267)	(19,390)	198,877
OTHER FINANCING SOURCESS (USES)				
Transfers out	(6,000)	(6,000)	(6,000)	-
Total other financing sources and uses	(6,000)	(6,000)	(6,000)	-
Net change in fund balances	(224,267)	(224,267)	(25,390)	198,877
Fund balances - beginning	231,767	231,767	297,503	65,736
Fund balances - ending	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 272,113</u>	<u>\$ 264,613</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Parks SDC Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 7,880	\$ 7,880	\$ 7,880	\$ -
Investment earnings	1,163	1,163	857	(306)
Total Revenues	<u>9,043</u>	<u>9,043</u>	<u>8,737</u>	<u>(306)</u>
EXPENDITURES				
Current:				
Materials and services	10,000	10,000	-	10,000
Capital outlay	<u>45,556</u>	<u>45,556</u>	<u>-</u>	<u>45,556</u>
Total Expenditures	<u>55,556</u>	<u>55,556</u>	<u>-</u>	<u>55,556</u>
Excess (deficiency) of revenues over expenitures	<u>(46,513)</u>	<u>(46,513)</u>	<u>8,737</u>	<u>55,250</u>
Net change in fund balances	(46,513)	(46,513)	8,737	55,250
Fund balances - beginning	<u>46,513</u>	<u>46,513</u>	<u>45,622</u>	<u>(891)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,359</u>	<u>\$ 54,359</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Street Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 229,288	\$ 229,288	\$ 76,643	\$ (152,645)
Reimbursement SDC fees	1,605	1,605	1,768	163
Investment earnings	2,045	2,045	1,424	(621)
Loan Proceeds	268,042	268,042	-	(268,042)
Total Revenues	<u>500,980</u>	<u>500,980</u>	<u>79,835</u>	<u>(421,145)</u>
EXPENDITURES				
Current:				
Personal services	19,169	19,169	17,985	1,184
Materials and services	52,388	52,388	36,758	15,630
Debt service:				
Principal	683	683	-	683
Interest	930	930	-	930
Capital outlay	438,042	438,042	44,228	393,814
Contingency	85,427	85,427	-	85,427
Total Expenditures	<u>596,639</u>	<u>596,639</u>	<u>98,971</u>	<u>497,668</u>
Excess (deficiency) of revenues over expenitures	<u>(95,659)</u>	<u>(95,659)</u>	<u>(19,136)</u>	<u>76,523</u>
OTHER FINANCING SOURCESS (USES)				
Transfers in	-	-	-	-
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	(99,659)	(99,659)	(23,136)	76,523
Fund balances - beginning	<u>99,659</u>	<u>99,659</u>	<u>90,839</u>	<u>(8,820)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,703</u>	<u>\$ 67,703</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Streets SDC Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 4,736	\$ 4,736	\$ 10,064	\$ 5,328
Investment earnings	712	712	649	63
Total Revenues	<u>5,448</u>	<u>5,448</u>	<u>10,713</u>	<u>5,391</u>
EXPENDITURES				
Current:				
Materials and services	2,000	2,000	-	2,000
Capital outlay	<u>31,951</u>	<u>31,951</u>	<u>-</u>	<u>31,951</u>
Total Expenditures	<u>33,951</u>	<u>33,951</u>	<u>-</u>	<u>33,951</u>
Excess (deficiency) of revenues over expenitures	<u>(28,503)</u>	<u>(28,503)</u>	<u>10,713</u>	<u>(28,560)</u>
Net change in fund balances	(28,503)	(28,503)	10,713	39,216
Fund balances - beginning	<u>28,503</u>	<u>28,503</u>	<u>36,617</u>	<u>8,114</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,330</u>	<u>\$ 47,330</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Stormwater SDC Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 5,384	\$ 5,384	\$ 11,014	\$ 5,630
Investment earnings	758	758	585	173
Total Revenues	<u>6,142</u>	<u>6,142</u>	<u>11,599</u>	<u>5,803</u>
EXPENDITURES				
Current:				
Materials and services	2,000	2,000	-	2,000
Capital outlay	<u>34,475</u>	<u>34,475</u>	<u>-</u>	<u>34,475</u>
Total Expenditures	<u>36,475</u>	<u>36,475</u>	<u>-</u>	<u>36,475</u>
Excess (deficiency) of revenues over expenitures	<u>(30,333)</u>	<u>(30,333)</u>	<u>11,599</u>	<u>(30,672)</u>
Net change in fund balances	(30,333)	(30,333)	11,599	41,932
Fund balances - beginning	<u>30,333</u>	<u>30,333</u>	<u>33,379</u>	<u>3,046</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,978</u>	<u>\$ 44,978</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Blackberry Jam Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fundraising and event receipts	\$ 25,690	\$ 25,690	\$ 14,164	\$ 11,526
Investment earnings	291	291	7	284
Miscellaneous revenue	500	500	381	119
Total Revenues	<u>26,481</u>	<u>26,481</u>	<u>14,552</u>	<u>11,929</u>
EXPENDITURES				
Current:				
Materials and services	26,390	26,390	18,434	7,956
Contingency	<u>14,613</u>	<u>14,613</u>	<u>-</u>	<u>14,613</u>
Total Expenditures	<u>41,003</u>	<u>41,003</u>	<u>18,434</u>	<u>22,569</u>
Excess (deficiency) of revenues over expenitures	<u>(14,522)</u>	<u>(14,522)</u>	<u>(3,882)</u>	<u>10,640</u>
Net change in fund balances	(14,522)	(14,522)	(3,882)	10,640
Fund balances - beginning	<u>14,522</u>	<u>14,522</u>	<u>16,392</u>	<u>1,870</u>
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,510</u></u>	<u><u>\$ 12,510</u></u>

CITY OF LOWELL
Budget and Actual (with Variances)
Equipment Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 7	\$ 7
Total Revenues	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
EXPENDITURES				
Capital outlay	22,035	22,035	-	22,035
Total Expenditures	<u>22,035</u>	<u>22,035</u>	<u>-</u>	<u>22,035</u>
Excess (deficiency) of revenues over expenitures	<u>(22,035)</u>	<u>(22,035)</u>	<u>7</u>	<u>22,042</u>
OTHER FINANCING SOURCESS (USES)				
Transfers in	22,000	22,000	22,000	-
Total other financing sources and uses	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>-</u>
Net change in fund balances	(35)	(35)	22,007	22,042
Fund balances - beginning	35	35	174	139
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,181</u>	<u>\$ 22,181</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Debt Reserve Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ 150	\$ 19	\$ (131)
Total Revenues	<u>-</u>	<u>150</u>	<u>19</u>	<u>(131)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(12,724)</u>	<u>(12,874)</u>	<u>(12,858)</u>	<u>16</u>
Total Expenditures	<u>(12,724)</u>	<u>(12,874)</u>	<u>(12,858)</u>	<u>16</u>
Excess (deficiency) of revenues over expenitures	<u>(12,724)</u>	<u>(12,724)</u>	<u>(12,839)</u>	<u>(115)</u>
Net change in fund balances	(12,724)	(12,724)	(12,839)	(115)
Fund balances - beginning	<u>12,724</u>	<u>12,724</u>	<u>12,839</u>	<u>115</u>
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF LOWELL
Budget and Actual (with Variances)
Water Operating Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 339,885	\$ 339,885	\$ 318,845	\$ (21,040)
Licenses and permits	2,000	2,000	1,250	(750)
Reimbursement SDC fees	8,568	8,568	7,823	(745)
Investment earnings	2,902	2,902	1,978	(924)
Miscellaneous	5,000	5,000	2,401	(2,599)
Total Revenues	<u>358,355</u>	<u>358,355</u>	<u>332,297</u>	<u>(26,058)</u>
EXPENDITURES				
Current:				
Personal services	183,454	183,454	169,295	14,159
Materials and services	187,456	187,456	101,126	86,330
Debt service:				
Principal	37,519	37,519	36,153	1,366
Interest	29,792	29,792	27,927	1,865
Capital outlay	175,000	175,000	16,026	158,974
Contingency	55,311	55,311	-	55,311
Total Expenditures	<u>668,532</u>	<u>668,532</u>	<u>350,527</u>	<u>318,005</u>
Excess (deficiency) of revenues over expenitures	<u>(310,177)</u>	<u>(310,177)</u>	<u>(18,230)</u>	<u>291,947</u>
OTHER FINANCING SOURCESS (USES)				
Loan Proceeds	175,000	175,000	-	175,000
Gain or (loss) sale of fixed assets	-	-	800	(800)
Transfers in	-	-	-	-
Transfers out	(9,938)	(9,938)	(9,938)	-
Total other financing sources and uses	<u>165,062</u>	<u>165,062</u>	<u>(9,138)</u>	<u>174,200</u>
Net change in fund balances	(145,115)	(145,115)	(27,368)	117,747
Fund balances - beginning	145,115	145,115	140,326	(4,789)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	112,958	<u>\$ 112,958</u>
Reconciliation to net position:				
Net capital assets			2,236,716	
Long-term debt			(904,010)	
Net position, modified cash basis			<u>\$ 1,445,664</u>	

CITY OF LOWELL
Budget and Actual (with Variances)
Water SDC Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 30,640	\$ 30,640	\$ 40,215	\$ 9,575
Investment earnings	5,987	5,987	5,822	(165)
Total Revenues	<u>36,627</u>	<u>36,627</u>	<u>46,037</u>	<u>9,410</u>
EXPENDITURES				
Current:				
Materials and services	2,000	2,000	-	2,000
Capital outlay	<u>274,087</u>	<u>274,087</u>	<u>-</u>	<u>274,087</u>
Total Expenditures	<u>276,087</u>	<u>276,087</u>	<u>-</u>	<u>276,087</u>
Excess (deficiency) of revenues over expenitures	<u>(239,460)</u>	<u>(239,460)</u>	<u>46,037</u>	<u>285,497</u>
Net change in fund balances	(239,460)	(239,460)	46,037	285,497
Fund balances - beginning	<u>239,460</u>	<u>239,460</u>	<u>265,465</u>	<u>26,005</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 311,502</u>	<u>\$ 311,502</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Water Reserve Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 13	\$ 13
Miscellaneous revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>3,938</u>	<u>3,938</u>	<u>3,938</u>	<u>-</u>
Total Expenditures	<u>3,938</u>	<u>3,938</u>	<u>3,938</u>	<u>-</u>
Excess (deficiency) of revenues over expenitures	<u>3,938</u>	<u>3,938</u>	<u>3,951</u>	<u>13</u>
Net change in fund balances	3,938	3,938	3,951	13
Fund balances - beginning	<u>19,690</u>	<u>19,690</u>	<u>19,692</u>	<u>2</u>
Fund balances - ending	<u>\$ 23,628</u>	<u>\$ 23,628</u>	<u>\$ 23,643</u>	<u>\$ 15</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer Operating Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 394,156	\$ 394,156	\$ 361,249	\$ (32,907)
Licenses and permits	920	920	805	(115)
Reimbursement SDC fees	4,944	4,944	5,241	297
Investment earnings	3,640	3,640	1,899	(1,741)
Miscellaneous	4,500	4,500	2,187	(2,313)
Total Revenues	<u>408,160</u>	<u>408,160</u>	<u>371,381</u>	<u>(36,779)</u>
EXPENDITURES				
Current:				
Personal services	183,454	183,454	169,294	14,160
Materials and services	225,003	225,003	139,337	85,666
Debt service:				
Principal	29,999	29,999	29,013	986
Interest	24,287	24,287	22,220	2,067
Capital outlay	25,000	42,000	42,745	(745)
Contingency	107,595	90,595	-	90,595
Total Expenditures	<u>595,338</u>	<u>595,338</u>	<u>402,609</u>	<u>192,729</u>
Excess (deficiency) of revenues over expenitures	<u>(187,178)</u>	<u>(187,178)</u>	<u>(31,228)</u>	<u>155,950</u>
OTHER FINANCING SOURCESS (USES)				
Loan Proceeds	-	-	-	-
Gain or (loss) sale of fixed assets	-	-	-	-
Transfers in	12,724	12,724	12,858	134
Transfers out	(7,575)	(7,575)	(7,575)	-
Total other financing sources and uses	<u>5,149</u>	<u>5,149</u>	<u>5,283</u>	<u>134</u>
Net change in fund balances	(182,029)	(182,029)	(25,945)	156,084
Fund balances - beginning	182,029	182,029	176,150	5,879
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	150,205	<u>\$ 150,205</u>
Reconciliation to net position:				
Net capital assets			2,039,001	
Long-term debt			(576,683)	
Net position, modified cash basis			<u>\$ 1,612,523</u>	

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer SDC Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
SDC fees	\$ 8,568	\$ 8,568	\$ 9,082	\$ 514
Investment earnings	3,185	3,185	2,646	(539)
Total Revenues	<u>11,753</u>	<u>11,753</u>	<u>11,728</u>	<u>(25)</u>
EXPENDITURES				
Current:				
Materials and services	2,000	2,000	-	2,000
Capital outlay	<u>137,136</u>	<u>137,136</u>	<u>-</u>	<u>137,136</u>
Total Expenditures	<u>139,136</u>	<u>139,136</u>	<u>-</u>	<u>139,136</u>
Excess (deficiency) of revenues over expenitures	<u>(127,383)</u>	<u>(127,383)</u>	<u>11,728</u>	<u>139,111</u>
Net change in fund balances	(127,383)	(127,383)	11,728	139,111
Fund balances - beginning	<u>127,383</u>	<u>127,383</u>	<u>128,017</u>	<u>634</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139,745</u>	<u>\$ 139,745</u>

CITY OF LOWELL
Budget and Actual (with Variances)
Sewer Reserve Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 5	\$ 5
Total Revenues	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,575</u>	<u>1,575</u>	<u>1,575</u>	<u>-</u>
Total Expenditures	<u>1,575</u>	<u>1,575</u>	<u>1,575</u>	<u>-</u>
Excess (deficiency) of revenues over expenitures	<u>1,575</u>	<u>1,575</u>	<u>1,580</u>	<u>5</u>
Net change in fund balances	1,575	1,575	1,580	5
Fund balances - beginning	<u>8,245</u>	<u>8,245</u>	<u>8,246</u>	<u>1</u>
Fund balances - ending	<u><u>\$ 9,820</u></u>	<u><u>\$ 9,820</u></u>	<u><u>\$ 9,826</u></u>	<u><u>\$ 6</u></u>

STATISTICAL INFORMATION

CITY OF LOWELL
Net Position by Component
Last Ten Fiscal Years

	Fiscal Year				
	2020	2019	2018	2017	2016
Governmental Activities					
Net investment in capital assets	\$ 3,361,280	\$ 3,331,814	\$ 3,083,574	\$ 3,129,930	\$ 3,147,180
Restricted	227,067	206,457	552,152	495,677	509,972
Unrestricted	294,107	326,908	275,488	222,798	223,903
Total governmental activities net position	<u>\$ 3,882,454</u>	<u>\$ 3,865,179</u>	<u>\$ 3,911,214</u>	<u>\$ 3,848,405</u>	<u>\$ 3,881,055</u>
Business-type activities					
Net investment in capital assets	\$ 3,331,814	\$ 2,883,997	\$ 2,970,673	\$ 3,090,401	\$ 1,499,186
Restricted	206,457	393,482	-	-	-
Unrestricted	326,908	344,414	283,150	186,007	98,873
Total business-type activities net position	<u>\$ 3,865,179</u>	<u>\$ 3,621,893</u>	<u>\$ 3,253,823</u>	<u>\$ 3,276,408</u>	<u>\$ 1,598,059</u>
Primary Government					
Net investment in capital assets	\$ 6,693,094	\$ 6,215,811	\$ 6,054,247	\$ 6,220,331	\$ 4,646,366
Restricted	433,524	599,939	552,152	495,677	509,972
Unrestricted	621,015	671,322	558,638	408,805	322,776
Total primary government activities net position	<u>\$ 7,747,633</u>	<u>\$ 7,487,072</u>	<u>\$ 7,165,037</u>	<u>\$ 7,124,813</u>	<u>\$ 5,479,114</u>

	Fiscal Year				
	2015	2014	2013	2012	2011
Governmental Activities					
Net investment in capital assets	\$ 3,191,637	\$ 3,121,094	\$ 3,167,810	\$ 3,203,335	\$ 3,199,893
Restricted	537,810	539,039	550,139	543,328	6,355
Unrestricted	192,437	185,234	86,681	36,866	501,777
Total governmental activities net position	<u>\$ 3,921,884</u>	<u>\$ 3,845,367</u>	<u>\$ 3,804,630</u>	<u>\$ 3,783,529</u>	<u>\$ 3,708,025</u>
Business-type activities					
Net investment in capital assets	\$ 3,384,656	\$ 3,525,418	\$ 3,686,342	\$ 3,848,713	\$ 3,332,314
Restricted	-	-	-	-	-
Unrestricted	65,237	69,512	31,547	(2,349)	(7,206)
Total business-type activities net position	<u>\$ 3,449,893</u>	<u>\$ 3,594,930</u>	<u>\$ 3,717,889</u>	<u>\$ 3,846,364</u>	<u>\$ 3,325,108</u>
Primary Government					
Net investment in capital assets	\$ 6,576,293	\$ 6,646,512	\$ 6,854,152	\$ 7,052,048	\$ 6,532,207
Restricted	537,810	539,039	550,139	543,328	6,355
Unrestricted	257,674	254,746	118,228	34,517	494,571
Total primary government activities net position	<u>\$ 7,371,777</u>	<u>\$ 7,440,297</u>	<u>\$ 7,522,519</u>	<u>\$ 7,629,893</u>	<u>\$ 7,033,133</u>

CITY OF LOWELL
Changes in Net Position
Last Ten Fiscal Years

	2020	2019	2018	2017	2016
Program revenues:					
Governmental activities:					
Charges for services:					
General Government	\$ 5,106	\$ 5,912	\$ 49,458	\$ 37,100	\$ 14,909
Culture & Recreation	22,419	25,587	21,899	22,976	21,596
Public Safety	-	-	-	-	-
Community Development	73,117	175,627	-	-	-
Code Enforcement	876	806	-	-	-
Tourism	-	-	-	-	-
Municipal Court	2,824	1,940	-	-	-
Highways & Streets	22,846	24,756	8,007	4,273	3,042
Operating grants & contributions	186,282	128,432	27,649	20,140	15,626
Capital grants & contributions	6,100	70,925	-	-	-
Total governmental activities program revenues	319,570	433,985	107,013	84,489	55,173
Business-type activities:					
Charges for services:					
Water	368,132	391,598	308,138	274,459	250,726
Sewer	376,377	363,394	382,284	330,777	274,731
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	-	-	-	-
Total business-type activities program revenues	744,509	754,992	690,422	605,236	525,457
Total primary government program revenues	1,064,079	1,188,977	797,435	689,725	580,630
Expenses:					
Governmental activities:					
General Government	163,018	108,152	118,225	223,034	280,159
Culture & Recreation	116,507	109,413	67,812	19,376	23,087
Public Safety	28,123	27,300	30,200	-	-
Community Development	102,066	168,433	42,730	-	-
Code Enforcement	14,490	11,863	-	-	-
Tourism	2,786	7,566	9,695	-	-
Municipal Court	11,462	11,186	10,294	-	-
Highways & Streets	87,625	134,185	101,427	96,103	42,499
Total governmental activities	526,077	578,098	380,383	338,513	345,745
Business-type activities:					
Water	395,706	367,124	358,810	348,683	344,914
Sewer	446,400	390,655	377,194	387,717	375,223
Total business type activities	842,106	757,779	736,004	736,400	720,137
Total primary government expenses	\$ 1,368,183	\$ 1,335,877	\$ 1,116,387	\$ 1,074,913	\$ 1,065,882
General Revenues and Other Changes in Net Position					
Governmental activities					
Taxes	\$ 150,732	\$ 147,569	\$ 140,307	\$ 134,981	\$ 131,105
Investment earnings	8,618	9,833	6,921	7,782	3,628
Other revenues	65,290	292,689	191,992	170,535	175,136
Gain (loss) on capital assets	-	-	16,419	-	-
Transfers in (out)	(858)	(352,013)	(19,460)	(91,924)	(60,126)
Total governmental activities	223,782	98,078	336,179	221,374	249,743
Business-type activities					
Investment earnings	12,363	5,334	3,265	-	-
Other revenues	4,586	13,539	272	309	-
Gain (loss) on capital assets	800	(29)	-	-	-
Transfers in (out)	858	352,013	19,460	91,924	60,126
Total business-type activities	18,607	370,857	22,997	92,233	60,126
Total primary government	\$ 242,389	\$ 468,935	\$ 359,176	\$ 313,607	\$ 309,869
Change in Net Position					
Governmental activities	\$ 17,275	\$ (46,035)	\$ 62,809	\$ (32,650)	\$ (40,829)
Business-type activities	(78,990)	368,070	(22,585)	(38,931)	(134,554)
Total primary government	\$ (61,715)	\$ 322,035	\$ 40,224	\$ (71,581)	\$ (175,383)

CITY OF LOWELL
Changes in Net Position
Last Ten Fiscal Years

	2015	2014	2013	2012	2011
Program revenues:					
Governmental activities:					
Charges for services:					
General Government	\$ 19,799	\$ 83,382	\$ 76,927	\$ 87,175	\$ 78,498
Culture & Recreation	8,888	28,346	20,738	22,242	17,717
Public Safety	-	-	-	-	-
Community Development	-	-	-	-	-
Code Enforcement	-	-	-	-	-
Tourism	-	-	-	-	-
Municipal Court	-	-	-	-	-
Highways & Streets	-	-	-	-	-
Operating grants & contributions	69,629	91,705	91,224	102,779	78,192
Capital grants & contributions	125,000	37,650	36,359	54,426	765,056
Total governmental activities program revenues	223,316	241,083	225,248	266,622	939,463
Business-type activities:					
Charges for services:					
Water	233,460	219,598	202,834	194,141	190,894
Sewer	260,087	244,525	227,096	209,464	186,915
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	4,175	63,705	851,687	594,108
Total business-type activities program revenues	493,547	468,298	493,635	1,255,292	971,917
Total primary government program revenues	716,863	709,381	718,883	1,521,914	1,911,380
Expenses:					
Governmental activities:					
General Government	270,210	240,178	200,174	210,628	236,302
Culture & Recreation	13,259	34,309	35,824	28,481	24,404
Public Safety	-	-	-	-	-
Community Development	-	-	-	-	-
Code Enforcement	-	-	-	-	-
Tourism	-	-	-	-	-
Municipal Court	-	-	-	-	-
Highways & Streets	31,917	41,816	41,354	64,370	61,003
Total governmental activities	315,386	316,303	277,352	303,479	321,709
Business-type activities:					
Water	318,125	306,853	369,105	397,850	208,506
Sewer	393,260	348,726	317,306	355,139	403,390
Total business type activities	711,385	655,579	686,411	752,989	611,896
Total primary government expenses	\$ 1,026,771	\$ 971,882	\$ 963,763	\$ 1,056,468	\$ 933,605
General Revenues and Other Changes in Net Position					
Governmental activities					
Taxes	\$ 126,539	\$ 123,078	\$ 120,456	\$ 116,511	\$ 112,617
Investment earnings	2,718	2,879	2,720	2,734	1,086
Other revenues	99,556	36,646	2,155	1,916	59,037
Gain (loss) on capital assets	-	-	-	2,000	-
Transfers in (out)	(60,226)	(52,126)	(52,126)	(10,800)	12,000
Total governmental activities	168,587	110,477	73,205	112,361	184,740
Business-type activities					
Investment earnings	244	391	370	301	368
Other revenues	12,331	11,805	11,805	7,852	22,299
Gain (loss) on capital assets	-	-	-	-	-
Transfers in (out)	60,226	52,126	52,126	10,800	(11,600)
Total business-type activities	72,801	64,322	64,301	18,953	11,067
Total primary government	\$ 241,388	\$ 174,799	\$ 137,506	\$ 131,314	\$ 195,807
Change in Net Position					
Governmental activities	\$ 76,517	\$ 35,257	\$ 21,101	\$ 75,504	\$ 802,494
Business-type activities	(145,037)	(122,959)	(128,475)	521,256	371,088
Total primary government	\$ (68,520)	\$ (87,702)	\$ (107,374)	\$ 596,760	\$ 1,173,582

CITY OF LOWELL
Fund Balance, Governmental Funds
Last Ten Fiscal Years

	2020	2019	2018	2017	2016
General Fund:					
Non spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	6,100	-	-	-	-
Committed	6,597	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	259,416	297,503	225,395	184,077	123,608
Total general fund	<u>272,113</u>	<u>297,503</u>	<u>225,395</u>	<u>184,077</u>	<u>123,608</u>
All Other Governmental Funds:					
Non spendable	-	-	-	-	-
Restricted	214,370	206,457	523,683	443,823	402,992
Committed	-	-	-	-	-
Assigned	34,691	29,405	91,457	90,575	207,275
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>249,061</u>	<u>235,862</u>	<u>615,140</u>	<u>534,398</u>	<u>610,267</u>
Total governmental funds	<u>\$ 521,174</u>	<u>\$ 533,365</u>	<u>\$ 840,535</u>	<u>\$ 718,475</u>	<u>\$ 733,875</u>

	2015	2014	2013	2012	2011
General Fund:					
Non spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	10,000	-	-	-	-
Unassigned	84,227	95,231	57,836	(7,209)	(27,519)
Total general fund	<u>94,227</u>	<u>95,231</u>	<u>57,836</u>	<u>(7,209)</u>	<u>(27,519)</u>
All Other Governmental Funds:					
Non spendable	-	-	-	-	-
Restricted	375,704	323,070	256,485	221,038	156,946
Committed	-	-	-	-	-
Assigned	260,317	305,972	323,741	367,991	385,158
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>636,021</u>	<u>629,042</u>	<u>580,226</u>	<u>589,029</u>	<u>542,104</u>
Total governmental funds	<u>\$ 730,248</u>	<u>\$ 724,273</u>	<u>\$ 638,062</u>	<u>\$ 581,820</u>	<u>\$ 514,585</u>

CITY OF LOWELL
General Governmental Revenues
Last Ten Fiscal Years

Fiscal Year	Property Tax	Franchise Fees	Total	Land Use Permits	Construction Permits	Other Permits & Licenses	Total
10-11	\$ 112,617	\$ 40,500	\$ 153,117	\$ 10,228	\$ 7,158	\$ 409	\$ 17,795
11-12	116,511	42,363	158,874	760	24,441	339	25,540
12-13	120,456	41,297	161,753	-	15,518	587	16,105
13-14	123,078	43,345	166,423	396	23,521	347	24,264
14-15	126,539	45,095	171,634	998	17,566	335	18,899
15-16	131,105	47,932	179,037	176	12,755	1,066	13,997
16-17	134,981	48,378	183,856	5,221	24,340	751	30,312
17-18	140,307	52,720	193,027	1,044	35,967	1,402	38,413
18-19	147,569	52,206	199,775	7,500	246,867	1,246	255,613
19-20	150,732	62,928	213,660	35,768	36,869	1,356	73,993

Source: City Financial Database

CITY OF LOWELL
Assessed Value of Property
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Manufactured Structures</u>	<u>Personal Property</u>	<u>Public Utility</u>	<u>Total Taxable Assessed Value</u>	<u>Estimated Real Market Value (RMV)</u>	<u>Assessed Value as a % of RMV</u>
10-11	\$ 51,189,327	\$ 1,471,441	\$ 151,521	\$ 1,015,500	\$ 53,827,789	\$ 88,108,854	61.1%
11-12	53,552,885	1,379,033	150,120	1,010,700	56,092,738	88,134,339	63.6%
12-13	55,517,417	1,189,667	184,933	695,900	57,587,917	84,732,061	68.0%
13-14	56,556,845	1,173,076	166,578	759,400	58,655,899	80,167,206	73.2%
14-15	58,603,044	1,208,852	162,551	802,000	60,776,447	86,132,470	70.6%
15-16	60,496,634	1,094,889	151,867	1,021,900	62,765,290	90,378,891	69.4%
16-17	62,000,681	1,175,149	226,886	1,073,700	64,476,416	94,410,652	68.3%
17-18	64,242,855	1,155,862	271,816	1,257,029	66,927,562	108,244,103	61.8%
18-19	66,271,852	1,140,505	270,377	1,333,000	69,015,734	117,576,623	58.7%
19-20	69,076,046	1,139,099	231,864	1,237,500	71,684,509	123,729,680	57.9%

Source: Department of Assessment and Taxation, Lane County, Oregon

CITY OF LOWELL
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Collected Within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
10-11	\$ 116,440	\$ 109,218	93.80%	\$ 3,399	\$ 112,617	103.4%
11-12	121,233	113,933	93.98%	2,578	116,511	104.1%
12-13	124,465	116,933	93.95%	3,523	120,456	103.3%
13-14	126,773	119,363	94.15%	3,715	123,078	103.0%
14-15	131,356	122,928	93.58%	3,611	126,539	103.8%
15-16	135,655	124,669	91.90%	2,360	127,029	106.8%
16-17	139,353	132,671	95.21%	2,310	134,981	103.2%
17-18	144,651	137,867	95.31%	2,440	140,307	103.1%
18-19	149,164	142,083	95.25%	5,486	147,569	101.1%
19-20	154,932	148,109	95.60%	2,622	150,732	102.8%

CITY OF LOWELL
Principal Tax Payers
Last Ten Fiscal Years

Fiscal Year 2019-2020						
Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value	
Tu-Mac Inc	1	\$ 30,551	\$ 2,324,320	\$ 2,324,320	3.24%	
Centurylink	2	13,433	1,022,000	1,022,000	1.43%	
Lowell Industrial Development	2	11,893	904,838	904,838	1.26%	
George Living Trust	5	11,776	841,505	1,441,763	1.17%	
Valencia Jerry L & Julie E	5	9,184	656,029	790,153	0.92%	
Silebi Benjamin M & Rebecca J	2	8,758	645,399	805,698	0.90%	
J & K Property Holdings LLC	4	8,562	645,216	830,869	0.90%	
Neet Robin C & Cheryl M	3	7,484	524,107	985,440	0.73%	
Walker Richard J & Allison A	3	6,575	468,776	638,759	0.65%	
Howell Mali & Ian	1	6,471	461,319	555,352	0.64%	
		<u>\$ 114,686</u>	<u>\$ 8,493,509</u>	<u>\$ 10,299,192</u>	<u>11.85%</u>	

Total City assessed valuation base for Fiscal Year 2019-2020: \$ 71,684,509

Fiscal Year 2018-2019						
Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value	
Tu-Mac Inc	1	\$ 22,136	\$ 1,704,300	\$ 1,704,300	2.47%	
Lowell Industrial Development	3	17,947	1,381,855	1,381,855	2.00%	
George Living Trust	7	15,461	1,026,511	1,645,396	1.49%	
Centurylink	2	14,936	1,150,000	1,150,000	1.67%	
Valencia Jerry L & Julie E	6	14,269	1,028,832	1,356,025	1.49%	
C & S Developments Inc	19	6,696	497,101	633,064	0.72%	
Walker Richard J & Allison A	3	6,128	441,897	711,940	0.64%	
Howell Mali & Ian	1	6,031	434,838	622,762	0.63%	
Alexander Ryan E & Lynette R	1	5,944	433,257	496,716	0.63%	
Rieger June E & Wesley T	1	5,882	424,054	635,747	0.61%	
Lowell Investment Properties LLC	3	5,882	422,394	737,561	0.61%	
		<u>\$ 121,312</u>	<u>\$ 8,945,039</u>	<u>\$ 11,075,366</u>	<u>12.96%</u>	

Total City assessed valuation base for Fiscal Year 2018-2019: \$ 69,015,734

Fiscal Year 2017-2018						
Taxpayer Name	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value	
Tu-Mac Inc	1	\$ 21,797	\$ 1,853,510	\$ 1,853,510	2.77%	
Lowell Industrial Development	3	16,479	1,396,807	1,407,380	2.09%	
George William D & Ruth M	7	11,303	898,294	1,333,645	1.34%	
Nelson Alexander & Patricia Ann	5	7,237	572,412	726,728	0.86%	
Level 3 Communications LLC	1	6,573	558,929	558,929	0.84%	
Centurylink	2	6,182	525,700	525,700	0.79%	
C & S Developments Inc	19	5,840	482,633	593,524	0.72%	
Walker Richard J & Allison A	3	5,424	429,040	667,477	0.64%	
Valencia Jerry L & Julie E	1	5,392	426,453	528,373	0.64%	
Vanmastrigt William	1	5,338	422,173	579,084	0.63%	
		<u>\$ 91,565</u>	<u>\$ 7,565,951</u>	<u>\$ 8,774,350</u>	<u>11.30%</u>	

Total City assessed valuation base for Fiscal Year 2017-2018: \$ 66,927,562

Source: Department of Assessment and Taxation, Lane County, Oregon

CITY OF LOWELL
Principal Tax Payers
Last Ten Fiscal Years

Taxpayer Name	Number of Parcels	Fiscal Year 2016-2017			
		Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value
Tu-Mac Inc	1	\$ 23,956	\$ 2,037,830	\$ 2,037,830	3.16%
Lowell Industrial Development	3	16,065	1,366,620	1,366,620	2.12%
George William D & Ruth M	16	14,556	1,164,369	1,573,466	1.81%
Nelson Alexander & Patricia Ann	5	6,843	555,740	637,333	0.86%
Centurylink	2	6,303	536,200	536,200	0.83%
C & S Developments Inc	19	5,552	468,593	546,085	0.73%
Walker Richard J & Allison A	3	5,264	416,560	583,893	0.65%
Valencia Jerry L & Julie E	1	5,233	414,032	491,188	0.64%
Vanmastrigt William	1	5,180	409,877	498,221	0.64%
Eschenbacher James & Karla	1	5,052	399,712	544,874	0.62%
		<u>\$ 94,003</u>	<u>\$ 7,769,533</u>	<u>\$ 8,815,710</u>	<u>12.05%</u>

Total City assessed valuation base for Fiscal Year 2016-2017: \$ 64,476,416

Taxpayer Name	Number of Parcels	Fiscal Year 2015-2016			
		Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value
Tu-Mac Inc	1	\$ 26,988	\$ 2,270,090	\$ 2,270,090	3.62%
Lowell Industrial Development	3	14,062	1,182,815	1,182,815	1.88%
George William D & Ruth M	7	10,862	855,895	1,208,295	1.36%
Nelson Alexander & Patricia Ann	5	6,611	539,552	601,535	0.86%
C & S Developments Inc	20	6,147	513,379	592,576	0.82%
Centurylink	2	6,122	515,000	515,000	0.82%
Walker Richard J & Allison A	3	5,165	404,442	550,808	0.64%
Valencia Jerry L & Julie E	1	5,116	401,973	469,380	0.64%
Vanmastrigt William	1	5,068	397,939	465,349	0.63%
		<u>\$ 86,140</u>	<u>\$ 7,081,085</u>	<u>\$ 7,855,848</u>	<u>11.28%</u>

Total City assessed valuation base for Fiscal Year 2015-2016: \$ 62,765,290

Taxpayer Name	Number of Parcels	Fiscal Year 2014-2015			
		Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value
Tu-Mac Inc	1	\$ 29,206	\$ 2,426,660	\$ 2,426,660	3.99%
Lowell Industrial Development	3	16,401	1,362,770	1,362,770	2.24%
George William D & Ruth M	6	9,761	755,573	1,045,542	1.24%
C & S Developments Inc	21	6,584	543,547	620,555	0.89%
Nelson Alexander & Patricia Ann	5	6,563	523,837	598,801	0.86%
Centurylink	2	5,710	474,400	474,400	0.78%
Tschirgi Scot W & Marolyn A	3	5,072	392,675	547,298	0.65%
Valencia Jerry L & Julie E	1	5,042	390,265	467,838	0.64%
Vanmastrigt William	1	4,991	386,349	465,131	0.64%
Eschenbacher James & Karla	1	4,867	376,767	524,798	0.62%
		<u>\$ 94,197</u>	<u>\$ 7,632,843</u>	<u>\$ 8,533,793</u>	<u>12.56%</u>

Total City assessed valuation base for Fiscal Year 2014-2015: \$ 60,776,447

Source: Department of Assessment and Taxation, Lane County, Oregon

CITY OF LOWELL
Principal Tax Payers
Last Ten Fiscal Years

Taxpayer Name	Fiscal Year 2013-2014				
	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value
Tu-Mac Inc	1	\$ 31,342	\$ 2,602,860	\$ 2,602,860	4.44%
Lowell Industrial Development	3	15,999	1,328,638	1,328,638	2.27%
C & S Developments Inc	22	8,511	702,872	778,760	1.20%
George William D & Ruth M	6	8,105	641,769	854,853	1.09%
Nelson Alexander & Patricia Ann	4	6,051	494,902	533,156	0.84%
Centurylink	2	5,873	487,700	487,700	0.83%
St Vincent De Paul Society Lane Co	12	4,850	388,473	422,888	0.66%
Tschirgi Scot W & Marolyn A	2	4,785	370,292	487,227	0.63%
Slyker Charles & Jane	1	4,749	375,096	421,579	0.64%
Valencia Jerry L & Julie E	1	4,736	378,898	413,584	0.65%
		<u>\$ 95,000</u>	<u>\$ 7,771,500</u>	<u>\$ 8,331,245</u>	<u>13.25%</u>

Total City assessed valuation base for Fiscal Year 2013-2014: \$ 58,655,899

Taxpayer Name	Fiscal Year 2012-2013				
	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value
Tu-Mac Inc	1	\$ 31,898	\$ 2,775,220	\$ 2,775,220	4.82%
Lowell Industrial Development	3	15,489	1,345,217	1,350,538	2.34%
C & S Developments Inc	22	8,327	686,973	851,998	1.19%
George William D & Ruth M	4	6,484	523,859	740,684	0.91%
Buell Gary A & Donna E	4	5,884	480,487	582,393	0.83%
St Vincent De Paul Society Lane Co	15	5,784	467,322	572,357	0.81%
Centurylink	2	5,190	451,500	451,500	0.78%
		<u>\$ 79,055</u>	<u>\$ 6,730,578</u>	<u>\$ 7,324,690</u>	<u>11.69%</u>

Total City assessed valuation base for Fiscal Year 2012-2013: \$ 57,587,917

Taxpayer Name	Fiscal Year 2011-2012				
	Number of Parcels	Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value
Tu-Mac Inc	1	\$ 34,127	\$ 2,964,590	\$ 2,964,590	5.29%
Lowell Industrial Development	2	15,569	1,351,042	1,354,258	2.41%
Qwest Corp	1	8,918	774,700	774,700	1.38%
C & S Developments Inc	22	7,623	614,270	794,509	1.10%
St Vincent De Paul of Lane County	19	7,127	575,019	725,393	1.03%
George William D & Ruth M	4	6,304	508,601	773,763	0.91%
Buell Gary A & Donna E	4	5,782	466,492	606,311	0.83%
George Family LLC	12	4,509	363,746	561,731	0.65%
Alvarez Rory R	2	4,499	385,430	412,918	0.69%
Vanencia Jerry L & Julie E	1	4,427	357,148	490,409	0.64%
		<u>\$ 98,884</u>	<u>\$ 8,361,038</u>	<u>\$ 9,458,582</u>	<u>14.91%</u>

Total City assessed valuation base for Fiscal Year 2011-2012: \$ 56,092,738

Source: Department of Assessment and Taxation, Lane County, Oregon

CITY OF LOWELL
Principal Tax Payers
Last Ten Fiscal Years

Taxpayer Name	Number of Parcels	Fiscal Year 2010-2011			
		Assessed Taxes	Taxable Assessed Value (TAV)	Estimated Real Market Value (RMV)	% of City Assessed Value
Tu-Mac Inc	1	\$ 29,085	\$ 2,469,260	\$ 2,469,260	4.59%
Lowell Industrial Development	2	15,924	1,342,367	1,364,962	2.49%
Qwest Corp	1	9,032	766,800	766,800	1.42%
Shade Tree Inc	18	8,173	645,491	899,858	1.20%
C & S Developments Inc	22	7,092	560,176	994,011	1.04%
George William D & Ruth M	4	6,252	493,788	772,951	0.92%
Buell Gary A & Donna E	4	5,735	452,905	617,939	0.84%
Eschenbacher James & Karla	2	5,300	418,596	659,013	0.78%
George Family LLC	12	5,127	413,855	585,939	0.77%
Alvarez Rory R	2	4,464	374,204	399,804	0.70%
		<u>\$ 96,185</u>	<u>\$ 7,937,442</u>	<u>\$ 9,530,537</u>	<u>14.75%</u>

Total City assessed valuation base for Fiscal Year 2010-2011: \$ 53,827,789

Source: Department of Assessment and Taxation, Lane County, Oregon

COMPLIANCE SECTION

*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, 2020, and have issued our report thereon dated November 30, 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).**

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.

Honorable Mayor and City Council
City of Lowell
Page 2 of 2

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 46-47.

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
November 30, 2020

AGENDA ITEM SUMMARY

TO:	Mayor Bennett and Council	<input checked="" type="checkbox"/> DISCUSSION
FROM:	Marsha Miller, Interim City Administrator	<input type="checkbox"/> ACTION
DATE:	December 15, 2020	<input type="checkbox"/> RESOLUTION
SUBJECT:	Ordinance 302 to Change Planning Commission Membership	<input checked="" type="checkbox"/> ORDINANCE
		<input type="checkbox"/> PROCLAMATION
		<input type="checkbox"/> REPORT

SUMMARY:

The Council discussed the Planning Commission membership requirements on October 20, 2020 and on November 3, 2020 at the Council work session. The Council had a first reading of Ordinance 302 on November 17, 2020. The Council had a second reading on November 24, 2020 however missed a second on the motion to approve the ordinance. This item is before Council for approval of Ordinance 302.

FISCAL IMPACT:

None

COURSES OF ACTION:

1. Motion to approve Ordinance 302

RECOMMENDATION:

1. Motion to approve Ordinance 302

ATTACHMENTS:

1. Ordinance 302

CITY OF LOWELL, OREGON

ORDINANCE 302

AN ORDINANCE AMENDING LOWELL REVISED CODE, SECTION 2.623.

THE CITY OF LOWELL ORDAINS AS FOLLOWS:

Section 1. The following section of the Lowell Revised Code 2.623 is hereby amended as follows.

2.623 Planning Commission. There is hereby established a Planning Commission for the City of Lowell under the following policy, unless specified otherwise by ORS 227.030, as amended. The Planning Commission shall serve as a standing quasi-judicial and advisory body.

- (a) **Membership:** The Planning Commission shall consist of five members and meet the following criteria:
 - (1) Four members shall reside within the City of Lowell.
 - (2) One member may reside within the Rural Lowell Fire Protection District
 - (3) No two members shall be engaged principally in buying, selling or developing real estate for profit as individuals; or be members of any partnership, or officers or employees of any corporation that is engaged principally in buying, selling or developing of real estate for profit.
- (b) **Term of Office:** Members of the Planning Commission shall serve a term of two years. Expiration of the terms shall be staggered such that the terms of three members expire of December 31st of odd numbered years and the terms of two members expire on December 31st of even numbered years.
- (c) **Powers and Duties:** The Commission shall review and make recommendations regarding planning, zoning, and development within the city, and shall have the powers and duties which are assigned by state law or city charter.
- (d) **Reporting:** An annual report describing the activities of the previous calendar year shall be submitted by January 31 of each year.

Adopted by the City Council of the City of Lowell, this 24th day of November 2020

Yea: _____

Nay: _____

Approved: _____
Don Bennett, Mayor

First Reading: November 17, 2020
Second Reading: November 24, 2020
Adopted:
Signed:
Effective Date:

Attest: _____
Marsha Miller, Interim City Administrator/Recorder

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Marsha Miller, Interim City Administrator
DATE: December 15, 2020
SUBJECT: Change Order for Downtown Paving and Utility Improvements Project and approval of Contract for Railing Installation on Lakeview

DISCUSSION
 ACTION
 RESOLUTION
 ORDINANCE
 PROCLAMATION
 REPORT

SUMMARY:

The City has received a change order from Wildish Construction as part of the closeout of the Main Street and Lakeview improvement project. The installation of the railing at Lakeview and Pioneer Street has been removed from the project in order to allow for a closeout of the contract and project. The City is interested in entering into a separate contract with Wildish to complete the installation of the railing.

FISCAL IMPACT:

Change Order #7 is for a decrease of \$3,860 in the project
Contract with Wildish is \$3,360

COURSES OF ACTION:

1. Motion to approve Change Order #7 from Wildish Construction.
2. Motion to approve a contract with Wildish Construction for the installation of a railing at Lakeview and Pioneer Street for a cost of \$3,360

RECOMMENDATION:

1. Motion to approve change Order #7 from Wildish Construction
2. Motion to approve a contract with Wildish Construction for the installation of a railing at Lakeview and Pioneer Street

Date of Issuance: 12/15/20	Effective Date: 12/15/20
Owner: City of Lowell	Owner's Contract No.:
Contractor: Wildish Construction Co	Contractor's Project No.: 3621
Engineer: Civil West Engineering, Inc.	Engineer's Project No.: 2101-016 & 2101-018
Project: Main Street Pavement and Utility Improvements Lakeview Street Pavement and Utility Improvements	Contract Name:

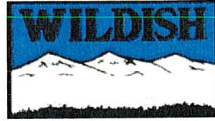
The Contract is modified as follows upon execution of this Change Order:

Description:
Apply Credit to Main Street Blow Off.
Remove Railing, Lakeview Line Item 59, from the Project

Attachments: *Blowoff Assembly Credit*

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>[note changes in Milestones if applicable]</i>
Original Contract Price: \$ <u>425,854.75</u>	Original Contract Times: Substantial Completion: <u>November 15, 2020</u> Ready for Final Payment: <u>December 1, 2020</u> days or dates
[Increase] [Decrease] from previously approved Change Orders No. <u>1</u> to No. <u>6</u> : \$ <u>63,813.39</u>	[Increase] [Decrease] from previously approved Change Orders No. <u> </u> to No. <u> </u> : Substantial Completion: <u>NA</u> Ready for Final Payment: <u>NA</u> days
Contract Price prior to this Change Order: \$ <u>489,668.14</u>	Contract Times prior to this Change Order: Substantial Completion: <u>November 15, 2020</u> Ready for Final Payment: <u>December 1, 2020</u> days or dates
[Increase] [Decrease] of this Change Order: \$ <u>3,860</u>	[Increase] [Decrease] of this Change Order: Substantial Completion: <u>NA</u> Ready for Final Payment: <u>NA</u> days or dates
Contract Price incorporating this Change Order: \$ <u>485,808.14</u>	Contract Times with all approved Change Orders: Substantial Completion: <u>November 15, 2020</u> Ready for Final Payment: <u>December 1, 2020</u> days or dates

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: _____ Engineer (if required)	By: _____ Owner (Authorized Signature)	By: _____ Contractor (Authorized Signature)
Title: _____	Title: _____	Title: _____
Date: _____	Date: _____	Date: _____



DATE: 12.9.20

Wildish CO#:

TO: City of Lowell (Civil West)

RE: Cost reduction change order for water blowoff box.

FROM: Wildish Construction Co., CCB #00695

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>\$/Unit</u>	<u>Total</u>
	Water Blowoff Box Credit	1	EA	\$ (500.00)	\$ (500.00)
Total					\$ (500.00)

Clarifications:

Credit for water blowoff box.

If you have any questions in considering this quote, please call. 541-520-4939

Thank You,

Justin Besotes

Justin Besotes

**AGREEMENT
BETWEEN OWNER AND CONTRACTOR
FOR CONSTRUCTION CONTRACT (STIPULATED PRICE)**

THIS AGREEMENT is by and between City of Lowell ("Owner") and
Wildish Construction Co. ("Contractor").

Owner and Contractor hereby agree as follows:

ARTICLE 1 – WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

Lakeview Street Sidewalk Railing Installation

Furnish all labor, equipment, and materials necessary to install a hand railing along the sidewalk per Lakeview Street Pavement and Utility Improvement Project. All contract documents and agreements of Lakeview Street Pavement and Utility Improvement Project apply to this project.

ARTICLE 2 – THE PROJECT

2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is generally described as follows:

City of Lowell –Lakeview Street Railing Installation

ARTICLE 3 – ENGINEER

3.01 The Project has been designed by Civil West Engineering Services, Inc.

3.02 The Owner has retained Civil West Engineering Services ("Engineer") to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 4 – CONTRACT TIMES

4.01 *Contract Times: Date*

A. The Work shall be completed prior to February 1st, 2021.

4.02 *Liquidated Damages*

A. Contractor and Owner recognize that time is of the essence as stated in Paragraph 4.01 above and that Owner will suffer financial and other losses if the Work is not completed within the times specified in Paragraph 4.01 above, plus any extensions thereof allowed in accordance with the Contract. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):

1. Substantial Completion: Contractor shall pay Owner \$ 50 for each day that expires after the time (as duly adjusted pursuant to the Contract) specified in Paragraph 4.02.A above for Substantial Completion until the Work is substantially complete.
2. Completion of Remaining Work: After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time (as duly adjusted pursuant to the Contract) for completion and readiness for final payment, Contractor shall pay Owner \$ 50 for each day that expires after such time until the Work is completed and ready for final payment.
3. Liquidated damages for failing to timely attain Substantial Completion and final completion are not additive and will not be imposed concurrently.

4.03 *Special Damages*

- A. In addition to the amount provided for liquidated damages, Contractor shall reimburse Owner (1) for any fines or penalties imposed on Owner as a direct result of the Contractor's failure to attain Substantial Completion according to the Contract Times, and (2) for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified in Paragraph 4.02 for Substantial Completion (as duly adjusted pursuant to the Contract), until the Work is substantially complete.
- B. After Contractor achieves Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times, Contractor shall reimburse Owner for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified in Paragraph 4.02 for Work to be completed and ready for final payment (as duly adjusted pursuant to the Contract), until the Work is completed and ready for final payment.

ARTICLE 5 – CONTRACT PRICE

- 5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents the amounts that follow, subject to adjustment under the Contract:
 - A. For all Unit Price Work, an amount equal to the sum of the extended prices (established for each separately identified item of Unit Price Work by multiplying the unit price times the actual quantity of that item) as shown on the Bid Form, a sum of:

**THREE THOUSAND THREE
HUNDRED SIXTY DOLLARS**

(IN WORDS)

\$ 3,360.00

(IN NUMBERS)

The extended prices for Unit Price Work set forth as of the Effective Date of the Contract are based on estimated quantities. As provided in Paragraph 13.03 of the General Conditions, estimated quantities are not guaranteed, and determinations of actual quantities and classifications are to be made by Engineer as provided in Paragraph 10.06 of the General Conditions.

- B. For all Work, at the prices stated in Contractor's Bid, attached hereto as an exhibit.

ARTICLE 6 – PAYMENT PROCEDURES

6.01 *Submittal and Processing of Payments*

- A. Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 *Progress Payments; Retainage*

- A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment on or about the 25th day of each month during performance of the Work as provided in Paragraph 6.02.A.1 below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract. All such payments will be measured by the Schedule of Values established as provided in the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no Schedule of Values, as provided elsewhere in the Contract.

- 1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including but not limited to liquidated damages, in accordance with the Contract

- a. 95 percent of Work completed during pay period (with the balance being retainage); If the Work has been 50 percent completed as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, then as long as the character and progress of the Work remain satisfactory to Owner and Engineer, there will be no additional retainage; and
- b. 95 percent of cost of materials and equipment not incorporated in the Work completed during pay period (with the balance being retainage).

- B. Upon Substantial Completion of the entire construction to be provided under the Contract Documents Owner shall pay an amount sufficient to increase total payments to Contractor to 95 percent of the Work completed, less such amounts set off by Owner pursuant to Paragraph 15.01.E of the General Conditions, and less 100 percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the punch list of items to be completed or corrected prior to final payment.

6.03 *Final Payment*

- A. Upon final completion and acceptance of the Work in accordance with Paragraph 15.06 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 15.06.

ARTICLE 7 – INTEREST (NOT USED)

ARTICLE 8 – CONTRACTOR'S REPRESENTATIONS

- 8.01 In order to induce Owner to enter into this Contract, Contractor makes the following representations:

- A. Contractor has examined and carefully studied the Contract Documents, and any data and reference items identified in the Contract Documents.

- B. Contractor has visited the Site, conducted a thorough, alert visual examination of the Site and adjacent areas, and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
- C. Contractor is familiar with and is satisfied as to all Laws and Regulations that may affect cost, progress, and performance of the Work.
- D. Contractor has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or adjacent to the Site and all drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, especially with respect to Technical Data in such reports and drawings, and (2) reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, especially with respect to Technical Data in such reports and drawings.
- E. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Site-related reports and drawings identified in the Contract Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor; and (3) Contractor's safety precautions and programs.
- F. Based on the information and observations referred to in the preceding paragraph, Contractor agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.
- G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
- H. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.
- I. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.
- J. Contractor's entry into this Contract constitutes an incontrovertible representation by Contractor that without exception all prices in the Agreement are premised upon performing and furnishing the Work required by the Contract Documents.

ARTICLE 9 – CONTRACT DOCUMENTS

9.01 *Contents*

- A. The Contract Documents consist of the following:
 - 1. This Agreement (pages 1 to 8 inclusive).
 - 2. **ALL CONTRACT DOCUMENTS AND AGREEMENTS AS OF MAIN STREET AND LAKEVIEW STREET PAVEMENT AND UTILITY IMPROVEMENT PROJECT. NOT ATTACHED BUT INCORPORATED BY REFERENCE**
 - 3. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:
 - a. Work Change Directives.
 - b. Change Orders.

- c. Field Orders.
- B. The documents listed in Paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).
- C. There are no Contract Documents other than those listed above in this Article 9.
- D. The Contract Documents may only be amended, modified, or supplemented as provided in the General Conditions of the **MAIN STREET AND LAKEVIEW STREET PAVEMENT AND UTILITY IMPROVEMENT PROJECT**.

ARTICLE 10 – MISCELLANEOUS

10.01 Terms

- A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions of the **MAIN STREET AND LAKEVIEW STREET PAVEMENT AND UTILITY IMPROVEMENT PROJECT**.

10.02 Assignment of Contract

- A. Unless expressly agreed to elsewhere in the Contract, no assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, money that may become due and money that is due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 Successors and Assigns

- A. Owner and Contractor each binds itself, its successors, assigns, and legal representatives to the other party hereto, its successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 Severability

- A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

10.05 Contractor's Certifications

- A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 10.05:
 1. "corrupt practice" means the offering, giving, receiving, or soliciting of any thing of value likely to influence the action of a public official in the bidding process or in the Contract execution;
 2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
 3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and

4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

10.06 *Other Provisions*

- A. Owner stipulates that if the General Conditions that are made a part of this Contract are based on EJCDC® C-700, Standard General Conditions for the Construction Contract, published by the Engineers Joint Contract Documents Committee®, and if Owner is the party that has furnished said General Conditions, then Owner has plainly shown all modifications to the standard wording of such published document to the Contractor, through a process such as highlighting or "track changes" (redline/strikeout), or in the Supplementary Conditions.
- B. Pursuant to ORS 279C.505(1) – Contractor shall make payment promptly, as due, to all persons supplying the Contractor with labor or materials for the performance of the work provided for in the contract. Contractor shall pay all contributions or amounts due the Industrial Accident Fund from the contractor or subcontractor incurred in the performance of the contract. Contractor shall not permit any lien or claim to be filed or prosecuted against the Owner on account of any labor or material furnished.
- C. Pursuant to ORS 279C.505 (2) – Contractor certifies that it has an employee drug testing program in place.
- D. If the Contractor fails, neglects or refuses to make prompt payment of any claim for labor or services furnished to the contractor or a subcontractor by any person in connection with the public improvement contract as the claim becomes due, the proper officer or officers representing the Owner may pay such claim to the person furnishing the labor or services and charge the amount of the payment against funds due or to become due the contractor by reason of the contract. Other provisions of ORS 279C.515 and ORS 279C.580 concerning payments also apply.
- E. Contractor shall comply with hours of labor rules Pursuant to ORS 279C.520, 279C.540, and 279C.545.
- F. Per ORS 279C.530, Contractor shall promptly, as due, make payment to any person, co-partnership, association or corporation furnishing medical, surgical and hospital care services or other needed care and attention, incident to sickness or injury, to the employees of the contractor, of all sums that the contractor agrees to pay for the services and all moneys and sums that the contractor collected or deducted from the wages of employees under any law, contract or agreement for the purpose of providing or paying for the services. All subject employers working under the contract are either employers that will comply with ORS 656.017 or employers that are exempt under ORS 656.126
- G. Contractor certifies, and it shall be a condition of the Contractor's bond as provided by ORS 279C.800 to 279C.870, that in performing the Agreement Contractor will pay and cause to be paid not less than the prevailing wages as of the date of the bid, per hour, per day and per week, for each and every person who may be employed in the performance of this Agreement.
- H. Public Works Bond – Contractor shall have a public works bond filed with the Oregon Construction Contractors Board before starting Work on the Project unless exempt under ORS 279C.836. Contractor shall include in every subcontract a provision requiring every subcontractor to have a public works bond filed with the Oregon CCB before starting Work on the project unless exempt under ORS 279C.836.
- I. Contractor shall defend, hold harmless and indemnify Owner, its officers, agents, engineers, attorneys and employees from any and all losses, liability, damages, costs, expenses (including but not limited to all fees and charges of engineers, architects, attorneys and other professionals and all court or arbitration or other dispute resolution costs), claims, suits or

actions whatsoever in nature, including intentional acts, resulting from or arising out of the activities of the Contractor or its subcontractors, agents, or employees under this Agreement.

- J. The terms of this Agreement shall not be waived, altered, modified, supplemented, or amended, in any manner whatsoever, except by written instrument. Such waiver, alteration, modification, supplementation, or amendment, if made, shall be effective only in the specific instance and for the purpose given, and shall be valid and binding only if it is signed by all parties to this Agreement. The failure of Owner to enforce any provision of this Agreement shall not constitute a waiver by the Owner of that or any other provision.
- K. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon. Any litigation between the Owner and the Contractor arising out of or related to this Agreement which is not resolved pursuant to SGC 16.01 shall be brought and maintained solely and exclusively in the Circuit Court of the State of Oregon for Lane County. Provided, if any litigation arising under the Agreement must be brought in a federal forum, it shall be brought and maintained solely and exclusively in the United States District Court for the District of Oregon in Eugene, Oregon. Contractor hereby consents to the personal jurisdiction of all courts within the State of Oregon.
- L. Merger. This Agreement, which includes all Contract Documents as identified herein, constitutes the entire agreement between the parties. There are no understandings, agreements, or representations, oral or written, regarding this Agreement, except as specified or referenced herein. Contractor, by the signature below of its authorized representative, hereby acknowledges that it has read this Agreement, understands it, and agrees to be bound by its terms and conditions.
- M. This Agreement may be executed in counterparts, each of which shall be an original, and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement.

This Agreement will be effective on _____ (which is the Effective Date of the Contract).

OWNER:

CONTRACTOR:

City of Lowell

Wildish Construction Co.

By: _____

By: _____

Title: _____

Title: _____

(If Contractor is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.)

Attest: _____

Attest: _____

Title: _____

Title: _____

Address for giving notices:

Address for giving notices:

P.O. Box 490

P.O. Box 40310

Lowell, OR 97452

Eugene, OR 97404

(If Owner is a corporation, attach evidence of authority to sign. If Owner is a public body, attach evidence of authority to sign and resolution or other documents authorizing execution of this Agreement.)

License No.: 695
(where applicable)

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Marsha Miller, Interim City Administrator
DATE: December 15, 2020
SUBJECT: Committee Appointments

DISCUSSION
 ACTION
 RESOLUTION
 ORDINANCE
 PROCLAMATION
 REPORT

SUMMARY:

The City has several vacancies on the Planning Commission and other Advisory Committees serving the community. In addition, there are several committee members' terms that are expiring on December 31, 2020. We have advertised in the Bridge Newsletter and have reached out to committee members in person whose terms are expiring. Attached is a list of the committee vacancies and upcoming term expirations. Also attached are the applications submitted for Council's consideration.

FISCAL IMPACT:

None.

COURSES OF ACTION:

A motion should be made to approve each of the appointments to the individual committees and the Planning Commission.

1. Motion to approve the appointments of Mary Wallace for position 4 and Suzanne Kintzley for Position 5 to the Planning Commission.
2. Motion to approve the appointment of Lon Dragt to the Blackberry Jam Committee
3. Motion to approve the appointment of George Wild to the Blackberry Jam Committee and the Parks and Recreation Committee
4. Motion to approve the appointment of Bill George to the Budget Committee and the Economic Development Committee.

RECOMMENDATION:

Motions should be made to approve the appointments as stated above.

ATTACHMENTS:

1. List of Vacancies on Committees
2. Applications for individuals applying for positions on the Planning Commission and Advisory Committees



Vacancies on Committees

<u>Committee</u>	<u>Position</u>	<u>Term Expires</u>	<u>Occupied/Vacant</u>
Planning Commission	2	12/31/2121	Vacant
	3	12/31/2021	Vacant
	4	12/31/2020	Mary Wallace
	5	12/31/2020	Susanne Kintzley
	6	12/31/2020	Bill George
Budget Committee	10		Vacant
BBJ Committee	1	12/31/2021	Vacant
	3	12/31/2020	Lon Dragt
	4	12/31/2021	Vacant
	5	12/31/2020	George Wild
Library Committee	4	12/31/2020	Vacant
	5	12/31/2020	Robert Prehm
Parks & Rec Committee	2	12/31/2020	Tony Moreci
	3	12/31/2020	George Wild
	5	12/31/2021	Vacant
Economic Development Committee	3	12/31/2021	Vacant
	4	12/31/2020	Vacant
	5	12/31/2020	Bill George

RECEIVED

OCT 21 REC'D

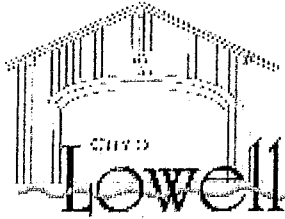
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PO Box 490 Lowell, OR 97452
Phone: 541-937-2157 Fax: 541-937-2936
Email: city@lowell-or.gov



VOLUNTEER BOARD & COMMISSION APPLICATION

Contact Information

Name:	Mary Wallace
Street Address:	123 N. Hyland Ln.
Mailing Address:	PO Box 482
City/State/Zip Code:	Lowell Or 97452
Home Phone:	541 937 1216
Work Phone:	
E-Mail Address:	mwallace19@gmail.com

Background

Years of Residence in Lowell:	24
Place of Employment:	Peace Health
Occupation:	Patient access Representative
Educational Background:	L.C.C. Accounting CareerStep: Medical Billing and coding
Prior Civic Activities:	2004- 2015 Lowell Budget Committee 2005- Present Lowell Planning Commission 2018- Present Lowell Parks Steering Committee

Boards/Commissions of Interest

Please check all of the following Boards/Commissions that interest you:

- City Council
- Budget Committee
- Planning Commission
- Parks Advisory Committee
- Other short-term task groups or focus groups that would meet for a specific purpose and then disband when the business is completed

Special Skills or Qualifications

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

Helped to craft Lowell Comp Plan and Development Code, Downtown Urban Growth plan, redefine zoning for residential and ~~commercial~~ Commercial lands. Decided on outcomes for variances and other public meetings.

Motivation

Discuss your motivation for serving on this Board/Commission.

To help develop the town in a way for all residences, present and future.

Special Notice

Please be advised that members of the City Council and Planning Commission are required to file an annual **Statement of Economic Interest** with the State of Oregon. A sample reporting form is available on the Oregon Ethics Commission website www.oregon.gov indicating the type of information you will be required to disclose if you are appointed.

Agreement and Signature

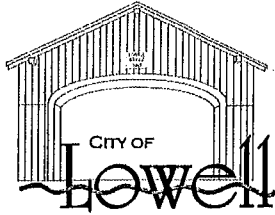
By submitting this application, I affirm that the facts set forth in it are true and complete. I understand that if I am accepted as a volunteer, any false statements, omissions, or other misrepresentations made by me on this application may result in my immediate dismissal.

Name (printed)	Mary Wallace	Mary Wallace
Signature	Mary Wallace	Mary Wallace
Date	11/28/18	10/21/20

Our Policy

It is the policy of the City of Lowell to provide equal opportunities without regard to race, color, religion, national origin, gender, sexual preference, age, or disability. The City of Lowell accepts applications from potential board/commission members throughout the year and will hold applications until vacancies exist on specific boards/commissions.

Thank you for completing this application form and for your interest in volunteering with us.



RECEIVED

DEC 09 REC'D

JD

RECEIVED

OCT 22 REC'D

JD

VOLUNTEER APPLICATION
BOARDS, COMMISSIONS, AND COMMITTEES

Contact Information	
Name:	Suzanne Kintzley
Street Address:	88 B. 2nd Street
Mailing Address:	P.O. Box 91
City/State/Zip Code:	Lowell, OR 97452
Home Phone:	541-937-8902
Work Phone:	541-915-6009 (Best place to reach me)
E-Mail Address:	kintzleyhome@aol.com

Background	
Years of Residence in Lowell:	25 years
Place of Employment:	Campbell Commercial Real Estate
Occupation:	Commercial Real Estate Broker
Educational Background:	Graduated 1984 Thurston Sr High School, Springfield 84-87 LCC - Graphic Design/Marketing 87-91 University of Oregon - Architecture/Marketing
Prior Civic Activities:	Lowell School District Board of Directors - 11 yrs City of Lowell: Urban Renewal - Chair 2 yrs City of Lowell: Downtown Development - Committee Member 4 yrs Blackberry Jam & Car Show - Co-Organizer - 7 yrs

Boards, Commissions, or Committees of Interest

Several Ad-Hoc Committees for The City / School District
Graduate: Ford Leadership Foundation

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

- City Council
- Budget Committee
- Planning Commission
- Parks and Recreation Committee
- Economic Development Committee
- Library Committee
- Blackberry Jam Festival Committee
- Other short-term task groups



Special Skills or Qualifications

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

I am familiar with the process of discovering implementation of change in a small town.

Motivation

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

to make Lowell a better place to live for everyone. The world is ever changing and our small town needs to move with it, not necessarily on the same scale but we need to evolve.

Special Notice

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

Agreement and Signature

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

Name (printed)	Suzanne Johnson Kentz
Signature	
Date	10/17/2019

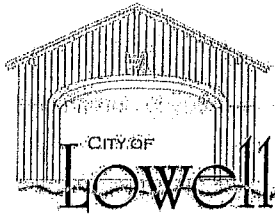
12/9/2020

Our Policy

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

City of Lowell
P.O. Box 490
107 East Third Street
Lowell, OR 97452
volunteer@ci.lowell.or.us



VOLUNTEER APPLICATION

BOARDS, COMMISSIONS, AND COMMITTEES

Contact Information	
Name:	Lon Dragt
Street Address:	306 N. Damon St.
Mailing Address:	PO Box 430
City/State/Zip Code:	Lowell, Oregon 97452
Home Phone:	541-868-6215
Work Phone:	541-937-3393
E-Mail Address:	dragt2300@gmail.com

Background	
Years of Residence in Lowell:	2.5 yrs
Place of Employment:	Lowell Rural Fire Protection District
Occupation:	Fire Chief
Educational Background:	Medical Assistant Fire Officers Training Chief Training
Prior Civic Activities:	Budget Committee Downtown Master Plan Planning Commission

Boards, Commissions, or Committees of Interest

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

- City Council
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- Planning Commission
- Parks and Recreation Committee
- Economic Development Committee
- Library Committee
- Blackberry Jam Festival Committee
- Other short-term task groups

Special Skills or Qualifications

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

As a Fire Chief I have been through years of leadership training.

Motivation

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

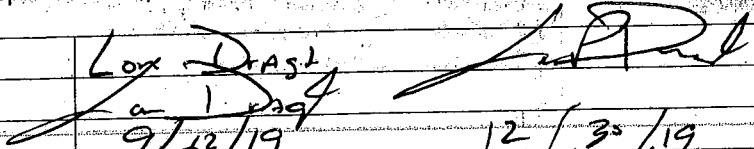
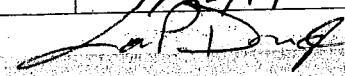
Being a member of the Community and the Fire Chief it is important to me to be an asset in the Community.

Special Notice

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Agreement and Signature

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Name (printed)	Lox Drast	
Signature		
Date	9/12/19	12/30/19
		12/19/20

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volunteer@ci.lowell.or.us

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RECEIVED

DEC 13 2018

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VOLUNTEER APPLICATION
BOARDS, COMMISSIONS, AND COMMITTEES

Contact Information	
Name:	GEORGE WILD <i>George Wild</i>
Street Address:	
Mailing Address:	
City/State/Zip Code:	
Home Phone:	
Work Phone:	
E-Mail Address:	

Background	
Years of Residence in Lowell:	
Place of Employment:	
Occupation:	
Educational Background:	
Prior Civic Activities:	

Boards, Commissions, or Committees of Interest

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

- City Council**
- Budget Committee**
- Planning Commission**
- Parks and Recreation Committee**
- Economic Development Committee**
- Library Committee**
- Blackberry Jam Festival Committee**
- Other short-term task groups**

VOLUNTEER APPLICATION
BOARDS, COMMISSIONS, AND COMMITTEES

GEORGE WILD

200 MARINA VISTA DRIVE LOWELL OR 97452

P.O. BOX 224 LOWELL OR 97452

541-937-2664

-0-

stamfair@aol.com

15 YEARS

N/A

RETIRED INSURANCE MANAGER

7 YEARS APPRENTICE. 3 YEARS SALFORD UNIVERSITY ENGLAND

PRIOR CIVIC ACTIVITIES

6 YEARS CITY COUNCIL, MAINTAINED CEMETERY FOR SEVERAL YEARS, ASSIST WITH ALL PARKS CLEANUP DAYS, DOCENT FOR THE CABOOSE, HELP MAINTAIN AND DECORATE COVERD BRIDGE, 5 YEAR CHAIR PERSON FOR THE BBJAM,

BOARDS, COMMISSIONS, OR COMMITTEES OF INTEREST.

PARKS AND RECREATION COMMITTEE.

BLACKBERRY JAM FESTIVAL COMMITTEE.

SPECIAL SKILLS OR QUALIFICATIONS

40+ YEARS MANAGING PEOPLE AND GETTING THINGS DONE IN A COOPERATIVE MANNER.

MOTIVATION

AS A RESIDENT OF LOWELL I HAVE A VESTED INTEREST IN THE PROGRESS OF THE CITY AND WANT TO SEE IT GROW AND PROSPER. THEREFOR I AM COMMITTED TO DO MY PART AND SERVE.

GEORGE WILD

Geo Wild

12-12-2016 *Geo*

12-13-2018 *Geo*

12-19-2020 *Geo*

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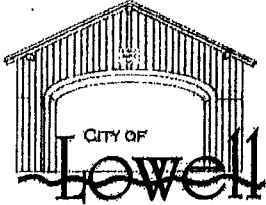
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2020
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JAN 14 REC'D
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NOV 20 2017
JD



VOLUNTEER APPLICATION
BOARDS, COMMISSIONS, AND COMMITTEES

Contact Information	
Name:	BILL GEORGE
Street Address:	125 MARINA VISTA DR.
Mailing Address:	PO BOX 305
City/State/Zip Code:	LOWELL, OR. 97452
Home Phone:	541-937-2078
Work Phone:	541-510-5607
E-Mail Address:	BIDGEORGE841@AOL.COM

Background	
Years of Residence in Lowell:	14
Place of Employment:	RETIRED
Occupation:	LANDLORD
Educational Background:	GRADUATED HIGH SCHOOL - FERNDALE, CA. TWO NAVY SCHOOLS ELECTRICIAN & SUBMARINE
Prior Civic Activities:	CHAMBER OF COMMERCE PRESIDENT IN CAL. IN LOWELL - PLANNING COMMISSION - CITY COUNCIL - BUDGET COMMITTEE & MAYOR

Boards, Commissions, or Committees of Interest

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

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- Budget Committee
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- Parks and Recreation Committee
- Economic Development Committee
- Library Committee
- Blackberry Jam Festival Committee
- Other short-term task groups

Special Skills or Qualifications

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

FROM PAST EXPERIENCE OF OWNING SEVERAL BUSINESSES IN THE PAST, MAY HELP WITH KNOWLEDGE THAT COULD BE HELD FULL IN THE EFFORT TO PROMOTE LOWELL'S FUTURE.

Motivation

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

I LOVE THIS CITY AND ITS PEOPLE AND I WANT TO DO MY PART.

Special Notice

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Agreement and Signature

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Name (printed)	BILL GEORGE	Bill George 1-14-2019
Signature	<i>Bill George</i>	<i>Bill George</i>
Date	11-30-2017	12-10-2020

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volunteer@ci.lowell.or.us

AGENDA ITEM SUMMARY

TO: Mayor Bennett and Council
FROM: Marsha Miller, Interim City Administrator
DATE: December 15, 2020
SUBJECT: Holiday Gift Cards and Holidays

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

SUMMARY:

In previous years the City Council has approved the purchase of a \$50 gift card in December for City Employees in appreciation for their past year of service. In addition, the City Council authorized a half day off on the day before the holidays of Christmas and New Years. That would be Wednesday for those employees working four 10-hour days and Thursday for those on 8-hour days.

FISCAL IMPACT:

\$250 from the General Fund Administration Budget.

COURSES OF ACTION:

1. Motion to approve the purchase of a \$50 gift card for each employee and authorize a half day prior to the holiday.
2. No action.

RECOMMENDATION:

Motion to approve the purchase of a \$50 gift card for each employee and authorize a half day prior to the holiday.

ATTACHMENTS:

None.

