

CITY OF LOWELL
GENERAL FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
110-000-3100 BEGINNING BALANCE	94,227	123,608	147,607	184,077	179,407	179,407	
SUBTOTAL FUND BALANCE	94,227	123,608	147,607	184,077	179,407	179,407	-
REVENUES							
110-310-4112 PROPERTY TAXES - CURRENT	128,375	132,671	133,941	134,573	138,610	138,610	
110-310-4114 PROPERTY TAXES - PRIOR	2,730	2,310	2,140	2,439	2,512	2,512	
110-315-4125 INTEREST EARNED	3,641	6,506	522	4,009	3,500	3,500	
110-320-4132 STATE REVENUE SHARING	6,497	10,622	9,202	9,282	9,654	9,654	
110-320-4134 CIGARETTE TAX	1,180	1,562	1,200	1,475	1,199	1,199	
110-320-4135 MARIJUANA TAX	-	-	-	-	2,686	2,686	
110-320-4136 LIQUOR TAX	15,366	16,082	16,055	16,982	18,280	18,280	
110-320-4145 TRANSIENT ROOM TAX	-	497	-	322	332	332	
110-320-4151 GRANT REVENUE	-	-	63,400	-	63,000	63,000	
110-325-4152 TOURISM GRANT	7,729	8,021	8,739	8,761	9,024	9,024	
110-325-4154 LIBRARY SUMMER READING	1,400	1,000	1,000	1,000	1,000	1,000	
110-330-4310 CABLE FRANCHISE FEES	1,866	1,978	1,400	1,437	1,481	1,481	
110-330-4312 ELECTRIC FRANCHISE FEES	40,324	43,591	44,026	47,775	50,164	50,164	
110-330-4314 GARBAGE FRANCHISE FEES	3,000	-	600	300	300	300	
110-330-4316 TELECOM FRANCHISE FEES	2,743	2,809	2,500	2,458	2,335	2,335	
110-335-4352 LAND USE/DEVELOPMENT FEES	176	5,141	4,000	868	7,500	7,500	
110-335-4354 PERMITS AND VARIANCES	-	80	100	530	100	100	
110-335-4356 BUILDING PERMIT FEES	10,589	21,164	18,410	31,333	39,450	39,450	
110-335-4358 ELECTRICAL PERMIT FEES	2,166	3,176	4,482	3,701	5,810	5,810	
110-335-4360 DOG LICENSE	951	751	300	526	500	500	
110-340-4415 LIBRARY REVENUE	625	790	1,000	511	500	500	
110-340-4417 LIENS SEARCHES	300	590	400	410	200	200	
110-340-4419 ELECTION FILING FEES	-	100	-	-	50	50	
110-340-4421 SDC/CET ADMIN FEE	253	1,446	1,000	3,119	3,730	3,730	
110-340-4423 PAY STATION REVENUE	-	97	-	100	100	100	
110-345-4511 PARK REIMBURSEMENT SDC	52	101	343	527	735	735	
110-350-4625 MUNICIPAL COURT REVENUE	3,042	4,273	3,000	2,040	2,000	2,000	
110-360-4225 LOAN PROCEEDS	-	-	50,000	-	-	-	

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DESCRIPTION	2015-16	2016-17	2017-18	2017-18	2018-19		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
110-365-4752 REIMBURSEMENT REVENUE	7,139	230	5,000	1,293	5,000	5,000	
110-370-4822 BBJ FUND PAYMENT	500	500	500	500	-	-	
110-370-4824 DONATIONS	-	-	-	-	-	-	
110-385-4895 MISCELLANEOUS	33,950	5,076	2,000	1,631	2,000	2,000	
SUBTOTAL REVENUES	274,593	271,163	375,260	277,903	371,750	371,750	-
INTERFUND TRANSFERS							
XXX-XXX-XXXX TRANSFER FROM PERSONNEL LIABILITIES FUND	-	10,421	-	-	-	-	
SUBTOTAL INTERFUND TRANSFERS	-	10,421	-	-	-	-	-
TOTAL - GENERAL FUND	368,820	405,191	522,867	461,980	551,157	551,157	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
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DESCRIPTION	2015-16	2016-17	2017-18	2017-18	2018-19		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
ADMINISTRATION							
PERSONNEL SERVICES							
110-410-5110 CITY ADMINISTRATOR	33,506	9,198	11,243	11,141	12,300	12,300	
110-410-5112 PUBLIC WORKS DIRECTOR	5,861	2,791	3,124	3,125	3,280	3,280	
110-410-5114 CITY CLERK	7,810	4,245	4,772	4,793	5,010	5,010	
110-410-5152 UTILITY WORKER 1	2,871	1,415	1,636	1,636	1,718	1,718	
110-410-5154 UTILITY WORKER 2	4,457	1,578	1,804	1,814	1,895	1,895	
110-410-5158 MAINTENANCE WORKER 1	6,696	719	804	781	844	844	
110-410-5220 OVERTIME	-	713	1,028	618	1,079	1,079	
110-410-5315 SOCIAL SECURITY/MEDICARE	5,313	1,727	2,042	1,829	2,228	2,228	
110-410-5320 WORKERS COMPENSATION	171	1,204	861	701	891	891	
110-410-5350 UNEMPLOYMENT INSURANCE	-	-	2,148	-	2,093	2,093	
110-410-5410 HEALTH INSURANCE	26,583	6,590	6,031	6,027	6,411	6,411.44	
110-410-5450 RETIREMENT	7,291	2,192	2,280	2,749	3,004	3,004	
110-410-5150 FINANCE CLERK	10,898	-	-	-	-	-	
110-410-5156 UTILITY WORKER 2-1	75	-	-	-	-	-	
110-410-5910 WAGE ADJUSTMENT	-	-	-	-	-	-	
SUBTOTAL PERSONNEL SERVICES	111,534	32,371	37,773	35,213	40,754	40,754	-
FULL-TIME EQUIVALENTS	1.39	0.43	0.43	0.43	0.43	0.43	-
MATERIALS AND SERVICES							
110-410-6110 AUDITING	7,138	3,934	3,900	3,900	4,290	4,290	
110-410-6112 LEGAL SERVICES	2,592	4,881	5,000	2,310	5,000	5,000	
110-410-6114 FINANCIAL SERVICES	-	3,795	3,408	3,408	3,570	3,570	
110-410-6122 IT SERVICES	-	3,189	5,674	3,970	6,596	6,596	
110-410-6124 COPIER CONTRACT	3,750	3,627	1,920	2,032	2,093	2,093	
110-410-6128 OTHER CONTRACT SERVICES	-	708	2,000	566	1,000	1,000	
110-410-6210 INSURANCE AND BONDS	16,245	7,786	6,413	6,413	6,594	6,594	
110-410-6220 PUBLICATIONS, PRINTING, AND DUES	766	2,045	4,000	3,498	3,550	3,550	
110-410-6222 NEWSLETTER EXPENDITURE	1,119	916	1,350	1,350	1,200	1,200	
110-410-6226 POSTAGE	60	447	600	381	500	500	
110-410-6228 PUBLIC NOTICES	315	759	500	1,063	1,000	1,000	

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110-410-6230	OFFICE SUPPLIES	2,793	998	950	948	1,000	1,000	
110-410-6234	GENERAL SUPPLIES	-	1,043	1,500	634	750	750	
110-410-6238	BANK SERVICE CHARGES	1,748	1,365	1,000	1,350	1,400	1,400	
110-410-6240	TRAVEL AND TRAINING	640	549	1,500	1,270	1,500	1,500	
110-410-6290	MISCELLANEOUS	1,491	538	500	427	500	500	
110-410-6320	BUILDING REPAIR AND MAINTENANCE	1,351	15	1,000	234	1,000	1,000	
110-410-6334	NON-CAPITALIZED ASSETS	-	1,014	2,000	4,730	2,000	2,000	
110-410-6420	WATER SERVICES	-	292	300	401	413	413	
110-410-6425	SEWER SERVICES	-	484	550	508	524	524	
110-410-6430	ELECTRICITY SERVICES	2,293	2,289	2,200	1,896	2,010	2,010	
110-410-6435	INTERNET SERVICES	-	819	900	930	985	985	
110-410-6440	TELEPHONE SERVICES	2,926	3,161	2,400	2,480	2,629	2,629	
110-410-6445	REFUSE SERVICES	-	72	100	86	91	91	
110-410-6510	COUNCIL EXPENDITURE	5,240	1,224	2,000	1,280	2,000	2,000	
110-410-6512	STATE ETHICS COMMISSION	317	317	600	600	600	600	
110-410-6692	REIMBURSABLE EXPENDITURE	1,724	-	5,000	150	5,000	5,000	
110-410-6132	LCOG	1,000	-	-	-	-	-	-
110-410-6190	COMPUTER SERV/WARR/CONTRACTS	4,580	-	-	-	-	-	-
110-410-6230	OFFICE SUPPLIES/EQUIPMENT	-	-	-	-	-	-	-
110-410-6514	LEAGUE OF OREGON CITIES (LOC)	817	-	-	-	-	-	-
XXX-XXX-XXXX	WATER/SEWER EXPENSE CITY HALL	1,032	-	-	-	-	-	-
XXX-XXX-XXXX	POSTAGE	609	-	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES		60,547	46,268	57,265	46,813	57,794	57,794	-
110-410-8000	CAPITAL OUTLAY							
110-410-8225	CAPITAL OUTLAY - BUILDINGS AND FACILITIES	-	2,578	50,000	9,726	43,802	25,000	
110-410-8320	CAPITAL OUTLAY - SOFTWARE	-	6,754	7,955	150	7,955	7,955	
SUBTOTAL CAPITAL OUTLAY		-	9,332	57,955	9,876	51,757	32,955	-
TOTAL - ADMINISTRATION		172,080	87,971	152,993	91,902	150,306	131,504	-

**CITY OF LOWELL
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JULY 1, 2018 - JUNE 30, 2019**

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
PARKS AND RECREATION							
PERSONNEL SERVICES							
110-420-5110 CITY ADMINISTRATOR	-	3,472	3,748	4,023	4,100	4,100	
110-420-5150 PUBLIC WORKS DIRECTOR	-	2,960	3,124	3,385	3,280	3,280	
110-420-5152 UTILITY WORKER 1	-	1,502	1,636	1,772	1,718	1,718	
110-420-5154 UTILITY WORKER 2	-	1,693	1,804	1,965	1,895	1,895	
110-420-5158 MAINTENANCE WORKER 1	-	5,308	7,236	7,610	7,598	7,598	
110-420-5220 OVERTIME	-	683	849	627	891	891	
110-420-5315 SOCIAL SECURITY	-	1,360	1,539	1,483	1,662	1,662	
110-420-5320 WORKERS COMPENSATION	-	1,218	1,428	1,207	1,473	1,473	
110-420-5350 UNEMPLOYMENT INSURANCE	-	-	1,558	-	1,558	1,558	
110-420-5410 HEALTH INSURANCE	-	3,492	2,705	2,631	2,874	2,874	
110-420-5450 RETIREMENT	-	1,778	1,718	2,229	2,240	2,240	
SUBTOTAL PERSONNEL SERVICES	-	23,464	27,344	26,933	29,289	29,289	-
FULL-TIME EQUIVALENTS	0.42	0.48	0.48	0.48	0.48	0.48	-
MATERIALS AND SERVICES							
110-420-6128 OTHER CONTRACT SERVICES	-	5,082	37,000	3,083	44,268	44,268	
110-420-6234 GENERAL SUPPLIES	-	1,660	1,000	670	1,000	1,000	
110-420-6290 MISCELLANEOUS	-	263	250	204	500	500	
110-420-6320 BUILDING REPAIR AND MAINTENANCE	-	59	1,000	927	2,500	2,500	
110-420-6324 EQUIPMENT REPAIR AND MAINTENANCE	-	360	1,000	596	1,000	1,000	
110-420-6330 OTHER REPAIR AND MAINTENANCE	-	2,999	3,000	1,495	3,000	3,000	
110-420-6334 NON-CAPITALIZED ASSETS	-	3,828	2,000	4,007	2,000	2,000	
110-420-6339 MAINTENANCE - NELSON LAND DONATION	-	-	500	1,000	500	500	
110-420-6420 WATER SERVICES	-	649	5,000	714	5,000	5,000	
110-420-6425 SEWER SERVICES	-	1,289	1,300	1,356	1,397	1,397	
110-420-6430 ELECTRICITY SERVICES	-	493	750	547	579	579	
110-420-6445 REFUSE SERVICES	-	193	200	257	272	272	
110-420-6610 GAS AND OIL	-	912	600	730	789	789	
XXX-XXX-XXXX WATER/SEWER EXPENSE PARKS	2,019	-	-	-	-	-	-
XXX-XXX-XXXX MAINTENANCE & SUPPLIES	5,317	-	-	-	-	-	-

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SUBTOTAL MATERIALS AND SERVICES		7,336	17,785	53,600	15,586	62,805	62,805	-
CAPITAL OUTLAY								
110-420-8520	CAPITAL OUTLAY - PARKS IMPROVEMENTS	-	-	40,000	10,000	45,000	60,000	
SUBTOTAL CAPITAL OUTLAY		-	-	40,000	10,000	45,000	60,000	-
TOTAL - PARKS AND RECREATION		7,336	41,250	120,944	52,519	137,095	152,095	-

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DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
POLICE							
MATERIALS AND SERVICES							
110-430-6118 POLICE SERVICES	-	21,000	31,920	30,630	29,106	29,106	
XXX-XXX-XXXX CONTRACTED SERVICES/POLICE	30,380	-	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	30,380	21,000	31,920	30,630	29,106	29,106	-
TOTAL - POLICE	30,380	21,000	31,920	30,630	29,106	29,106	-

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DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
COMMUNITY DEVELOPMENT							
PERSONNEL SERVICES							
110-440-5110 CITY ADMINISTRATOR	-	6,944	7,495	7,427	8,200	8,200	
110-440-5114 CITY CLERK	-	2,230	2,386	2,397	2,505	2,505	
110-440-5220 OVERTIME	-	15	89	20	94	94	
110-440-5315 SOCIAL SECURITY	-	692	834	753	921	921	
110-440-5320 WORKERS COMPENSATION	-	5	69	41	73	73	
110-440-5350 UNEMPLOYMENT INSURANCE	-	-	877	-	894	894	
110-440-5410 HEALTH INSURANCE	-	2,154	2,146	2,087	2,278	2,278	
110-440-5450 RETIREMENT	-	858	931	1,132	1,242	1,242	
SUBTOTAL PERSONNEL SERVICES	-	12,897	14,828	13,856	16,208	16,208	-
FULL-TIME EQUIVALENTS	-	0.15	0.15	0.15	0.15	0.15	-
MATERIALS AND SERVICES							
110-440-6116 ENGINEERING SERVICES	-	-	-	206	500	500	
110-440-6128 OTHER CONTRACT SERVICES	-	-	31,500	33	40,000	40,000	
110-440-6220 PUBLICATIONS, PRINTING, AND DUES	-	-	100	100	100	100	
110-440-6226 POSTAGE	-	-	250	100	250	250	
110-440-6240 TRAVEL & TRAINING	-	-	100	-	500	500	
110-440-6290 MISCELLANEOUS	-	-	250	-	250	250	
110-440-6522 LAND USE/DEVELOPMENT COSTS	2,727	3,458	4,000	3,597	7,500	7,500	
110-440-6524 BUILDING PERMIT EXPENSES	10,721	16,187	30,303	30,303	30,371	30,371	
110-440-6525 ELECTRICAL PERMIT COSTS	2,139	2,722	3,483	3,483	4,515	4,515	
SUBTOTAL MATERIALS AND SERVICES	15,587	22,366	69,986	37,822	83,986	83,986	-
TOTAL - COMMUNITY DEVELOPMENT	15,587	35,264	84,814	51,679	100,194	100,194	-

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DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
LIBRARY							
PERSONNEL SERVICES							
110-450-5320 WORKERS COMPENSATION	-	18	45	36	50	50	
SUBTOTAL PERSONNEL SERVICES	-	18	45	36	50	50	-
FULL-TIME EQUIVALENTS	-	-	-	-	-	-	-
MATERIALS AND SERVICES							
110-450-6122 IT SERVICES	-	564	329	794	1,529	1,529	
110-450-6226 POSTAGE	-	6	-	-	-	-	
110-450-6230 OFFICE SUPPLIES	-	58	-	369	500	500	
110-450-6234 GENERAL SUPPLIES	-	866	1,250	480	1,250	1,250	
110-450-6290 MISCELLANEOUS	-	-	100	250	250	250	
110-450-6320 BUILDING REPAIR AND MAINTENANCE	-	-	200	-	100	100	
110-450-6334 NON-CAPITALIZED ASSETS	-	385	2,900	2,672	500	500	
110-450-6420 WATER SERVICES	-	97	150	134	150	150	
110-450-6425 SEWER SERVICES	-	160	200	170	200	200	
110-450-6430 ELECTRICITY SERVICES	-	726	800	632	800	800	
110-450-6435 INTERNET SERVICES	-	819	1,000	930	1,000	1,000	
110-450-6445 REFUSE SERVICES	-	58	90	86	100	100	
110-450-6530 SUMMER READING PROGRAM	-	941	1,250	1,250	1,250	1,250	
XXX-XXX-XXXX LIBRARY OPERATION EXPENSES	1,150	-	-	-	-	-	-
XXX-XXX-XXXX LIBRARY - SUMMER READING PROGRAM	1,128	-	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	2,278	4,679	8,269	7,764	7,629	7,629	-
TOTAL - LIBRARY	2,278	4,697	8,315	7,800	7,679	7,679	-

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DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
CODE ENFORCEMENT							
PERSONNEL SERVICES							
110-460-5110 CITY ADMINISTRATOR	-	3,472	3,748	3,714	4,100	4,100	
110-460-5150 PUBLIC WORKS DIRECTOR	-	2,960	3,124	3,125	3,280	3,280	
110-460-5220 OVERTIME	-	226	117	51	123	123	
110-460-5315 SOCIAL SECURITY	-	497	585	527	640	640	
110-460-5320 WORKERS COMPENSATION	-	3	342	253	353	353	
110-460-5350 UNEMPLOYMENT INSURANCE	-	-	610	-	617	617	
110-460-5410 HEALTH INSURANCE	-	1,366	1,352	1,313	1,434	1,434	
110-460-5450 RETIREMENT	-	616	653	792	863	863	
SUBTOTAL PERSONNEL SERVICES	-	9,141	10,530	9,775	11,410	11,410	-
FULL-TIME EQUIVALENTS	-	0.10	0.10	0.10	0.10	0.10	-
MATERIALS AND SERVICES							
110-460-6128 OTHER CONTRACT SERVICES	-	-	2,500	-	2,500	4,500	
110-460-6234 GENERAL SUPPLIES	-	-	100	300	300	300	
110-460-6290 MISCELLANEOUS	-	-	100	-	100	100	
110-460-6540 DOG/CAT CONTROL	106	-	-	-	250	250	
SUBTOTAL MATERIALS AND SERVICES	106	-	2,700	300	3,150	5,150	-
TOTAL - CODE ENFORCEMENT	106	9,141	13,230	10,075	14,560	16,560	-

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DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
TOURISM							
MATERIALS AND SERVICES							
110-470-6224 MARKETING	120	672	2,000	373	2,000	2,000	
110-470-6128 OTHER CONTRACT SERVICES	-	-	9,000	6,500	-	-	
110-470-6226 POSTAGE	-	-	100	-	100	100	
110-470-6326 COVERED BRIDGE EXPENSE	686	1,566	2,500	2,296	2,500	2,500	
110-470-6327 COMMUNITY GRANT PROGRAM	-	858	3,000	2,823	3,000	3,000	
110-470-6328 MATCHING GRANT FUNDS	-	-	5,000	-	5,000	5,000	
110-470-6290 MISCELLANEOUS	-	-	250	-	250	250	
XXX-XXX-XXXX TOURISM FUNDED PROJECTS	40	-	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	846	3,096	21,850	11,992	12,850	12,850	-
TOTAL - TOURISM	846	3,096	21,850	11,992	12,850	12,850	-

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DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
MUNICIPAL COURT							
PERSONNEL SERVICES							
110-480-5110 CITY ADMINISTRATOR	-	3,472	3,748	3,714	4,100	4,100	
110-480-5114 CITY CLERK	-	2,230	2,386	2,397	2,505	2,505	
110-480-5220 OVERTIME	-	15	89	20	94	94	
110-480-5315 SOCIAL SECURITY	-	433	521	469	571	571	
110-480-5320 WORKERS COMPENSATION	-	3	43	34	45	45	
110-480-5350 UNEMPLOYMENT INSURANCE	-	-	544	-	552	552	
110-480-5410 HEALTH INSURANCE	-	1,636	1,663	1,616	1,769	1,769	
110-480-5450 RETIREMENT	-	537	581	705	770	770	
SUBTOTAL PERSONNEL SERVICES	-	8,327	9,575	8,954	10,407	10,407	-
FULL-TIME EQUIVALENTS	-	0.10	0.10	0.10	0.10	0.10	-
MATERIALS AND SERVICES							
110-480-6120 JUDGE CONTRACT	-	686	1,125	1,250	1,250	1,250	
110-480-6121 BAILIFF CONTRACT	-	-	500	-	-	-	
110-480-6128 OTHER CONTRACT SERVICES	-	4,496	1,000	612	1,000	1,000	
110-480-6220 PUBLICATIONS, PRINTING, AND DUES	-	-	-	-	-	-	
110-480-6226 POSTAGE	-	-	100	25	100	100	
110-480-6238 BANK SERVICE CHARGES	-	134	-	150	150	150	
110-480-6290 MISCELLANEOUS	-	20	100	-	100	100	
110-480-6560 STATE ASSESSMENTS	90	604	675	90	675	675	
XXX-XXX-XXXX MUNICIPAL COURT EXPENSE	2,081	-	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	2,171	5,941	3,500	2,127	3,275	3,275	-
TOTAL - MUNICIPAL COURT	2,171	14,268	13,075	11,081	13,682	13,682	-

CITY OF LOWELL
GENERAL FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19			
					PROPOSED	APPROVED	ADOPTED	
NONDEPARTMENTAL								
INTERFUND TRANSFERS								
110-900-9117	TRANSFER TO SDC FUND	3,428	3,428	12,895	12,895	-	-	
110-900-9130	TRANSFER TO WATER FUND	-	-	-	-	-	-	
110-900-9140	TRANSFER TO SEWER FUND	8,000	-	-	-	-	-	
110-900-9150	TRANSFER TO EQUIPMENT FUND	1,000	1,000	2,000	2,000	2,000		
XXX-XXX-XXXX	TRANSFER TO PERSONNEL LIABILITIES FUND	2,000	-	-	-	-	-	
SUBTOTAL INTERFUND TRANSFERS		14,428	4,428	14,895	14,895	2,000	2,000	-
CONTINGENCY								
110-900-9590	OPERATING CONTINGENCY	-	-	52,330	-	75,686	77,488	
SUBTOTAL CONTINGENCY		-	-	52,330	-	75,686	77,488	-
RESERVED FOR FUTURE EXPENDITURE								
110-900-9895	RESERVE FOR FUTURE USE - PARKS	-	-	8,500	9,000	8,000	8,000	
XXX-XXX-XXXX	ROLLING ROCK IRRIGATION RESERVE	-	-	-	-	-	-	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE		-	-	8,500	9,000	8,000	8,000	-
TOTAL - NONDEPARTMENTAL		14,428	4,428	75,725	23,895	85,686	87,488	-
TOTAL REQUIREMENTS - GENERAL FUND		245,212	221,114	522,867	291,573	551,157	551,157	-

CITY OF LOWELL
STREET FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
312-000-3100 BEGINNING CASH	106,343	123,466	126,170	126,877	119,452	119,452	
SUBTOTAL FUND BALANCE	106,343	123,466	126,170	126,877	119,452	119,452	-
REVENUES							
312-315-4125 INTEREST EARNED	-	-	500	-	500	500	
312-320-4140 LANE COUNTY DISTRIBUTIONS	107	-	-	-	-	-	
312-320-4142 STATE DISTRIBUTIONS	62,990	63,960	65,402	66,336	77,554	77,554	
312-345-4513 TRANSPORTATION REIMBURSEMENT SDC	110	864	749	1,236	1,605	1,605	
312-360-4210 PRINCIPAL PAYMENTS RECEIVED	-	2,125	-	-	-	-	
312-360-4215 INTEREST PAYMENTS RECEIVED	-	1,264	-	-	-	-	
312-385-4895 MISCELLANEOUS	15	2,220	-	4,281	-	-	
SUBTOTAL REVENUES	63,222	70,434	66,651	71,853	79,659	79,659	-
INTERFUND TRANSFERS							
312-345-4513 TRANSPORTATION REIMBURSEMENT SDC	-	-	-	-	-	-	
XXX-XXX-XXXX TRANSFER FROM PERSONNEL LIABILITIES FUND		3,126	-	-	-	-	
SUBTOTAL INTERFUND TRANSFERS	-	3,126	-	-	-	-	-
TOTAL RESOURCES - STREET FUND	169,565	197,026	192,821	198,730	199,110	199,110	-

**CITY OF LOWELL
STREET FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019**

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
STREET							
PERSONNEL SERVICES							
312-490-5110 CITY ADMINISTRATOR	2,550	6,850	7,495	7,427	8,200	8,200	
312-490-5112 FINANCE CLERK	1,211	-	-	-	-	-	
312-490-5150 PUBLIC WORKS DIRECTOR	2,931	8,795	9,373	9,374	9,841	9,841	
312-490-5152 UTILITY WORKER 1	1,351	2,960	3,272	3,272	3,435	3,435	
312-490-5154 UTILITY WORKER 2	2,229	3,328	3,608	3,628	3,789	3,789	
312-490-5158 MAINTENANCE WORKER 1	2,678	1,163	1,608	1,561	1,689	1,689	
312-490-5220 OVERTIME	-	1,592	1,815	1,209	1,377	1,377	
312-490-5315 SOCIAL SECURITY	993	1,945	2,273	2,025	2,462	2,462	
312-490-5320 WORKERS COMPENSATION	45	1,194	1,867	1,379	1,927	1,927	
312-490-5350 UNEMPLOYMENT INSURANCE	-	-	1,585	-	2,252	2,252	
312-490-5410 HEALTH INSURANCE	3,474	6,568	6,279	6,105	6,672	6,672	
312-490-5450 RETIREMENT	709	2,534	2,538	3,044	3,319	3,319	
SUBTOTAL PERSONNEL SERVICES	18,171	36,929	41,712	39,023	44,962	44,962	-
FULL-TIME EQUIVALENTS	0.36	0.55	0.51	0.51	0.51	0.51	-
MATERIALS AND SERVICES							
312-490-6110 AUDITING	1,785	549	1,300	1,300	1,430	1,430	
312-490-6114 FINANCIAL SERVICES	-	529	1,136	1,136	1,190	1,190	
312-490-6116 ENGINEERING SERVICES	-	744	500	2,000	19,094	19,094	
312-490-6122 IT SERVICES	-	263	1,498	669	1,198	1,198	
312-490-6128 OTHER CONTRACT SERVICES	2,936	3,655	4,000	12,077	12,400	12,400	
312-490-6210 INSURANCE AND BONDS	2,497	1,947	2,138	2,110	2,198	2,198	
312-490-6234 GENERAL SUPPLIES	-	114	-	114	150	150	
312-490-6290 MISCELLANEOUS	-	502	500	-	500	500	
312-490-6324 EQUIPMENT REPAIR AND MAINTENANCE	-	536	500	-	500	500	
312-490-6330 OTHER REPAIR AND MAINTENANCE	-	1,010	750	-	1,000	1,000	
312-490-6334 NON-CAPITALIZED ASSETS	-	13	500	671	500	500	
312-490-6430 ELECTRICITY SERVICES	-	14,144	14,311	14,427	15,292	15,292	
312-490-6620 STORM DRAIN MAINTENANCE	-	1,250	2,000	1,500	2,000	2,000	
312-490-6624 STREET SIGNS	141	302	500	252	500	500	

**CITY OF LOWELL
STREET FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019**

312-490-6626	STREET LIGHTS	16,590	2,411	3,658	-	10,000	10,000	
XXX-XXX-XXXX	MAINTENANCE AND SUPPLIES	379		-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES		24,328	27,968	33,291	36,256	67,952	67,952	-
CAPITAL OUTLAY								
312-700-8320	CAPITAL OUTLAY - SOFTWARE	-	2,251	2,651	-	2,651	2,651	
312-700-8530	CAPITAL OUTLAY - STREET IMPROVEMENTS	-	-	87,818	-	60,350	60,350	
SUBTOTAL CAPITAL OUTLAY		-	2,251	90,469	-	63,001	63,001	-
TOTAL REQUIREMENTS - ADMINISTRATION		42,499	67,149	165,472	75,278	175,915	175,915	-

CITY OF LOWELL
STREET FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
INTERFUND TRANSFERS							
312-900-9150 TRANSFER TO EQUIPMENT FUND	3,000	3,000	4,000	4,000	4,000	4,000	
XXX-XXX-XXXX TRANSFER TO PERSONNEL LIABILITY	600	-	-	-	-	-	
SUBTOTAL INTERFUND TRANSFERS	3,600	3,000	4,000	4,000	4,000	4,000	-
CONTINGENCY							
312-900-9590 OPERATING CONTINGENCY	-	-	23,349	-	19,195	19,195	
SUBTOTAL CONTINGENCY	-	-	23,349	-	19,195	19,195	-
TOTAL - NONDEPARTMENTAL	3,600	3,000	27,349	4,000	23,195	23,195	-
TOTAL REQUIREMENTS - STREET FUND	46,099	70,149	192,821	79,278	199,110	199,110	-

CITY OF LOWELL
WATER FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
230-000-3100 BEGINNING CASH	96,587	98,873	152,358	151,833	129,142	129,142	
SUBTOTAL FUND BALANCE	96,587	98,873	152,358	151,833	129,142	129,142	-
REVENUES							
230-315-4125 INTEREST EARNED	-	-	300	-	300	300	
230-335-4370 WATER/SEWER CONNECTION PERMIT FEES	250	-	-	-	-	-	
230-340-4425 WATER/SEWER SALES	242,378	255,472	279,881	287,646	299,635	299,635	
230-340-4430 WATER/SEWER CONNECTION FEES	86	1,165	1,000	3,050	3,750	3,750	
230-340-4435 FIRE HYDRANT FEE	3,584	4,339	4,913	3,842	3,957	3,957	
230-345-4531 WATER REIMBURSEMENT SDC	640	3,759	4,851	5,163	10,395	10,395	
230-385-4895 MISCELLANEOUS	3,100	10,031	5,000	5,495	5,000	5,000	
XXX-XXX-XXXX CREDIT MEMO UTILITIES - (PRE-PAID)	691	-	-	-	-	-	
SUBTOTAL REVENUES	250,728	274,766	295,945	305,196	323,038	323,038	-
INTERFUND TRANSFERS							
230-390-4940 TRANSFER FROM SEWER FUND	-	38,798	-	-	-	-	
230-390-4955 TRANSFER FROM DEBT RESERVE FUND	39,381	39,381	39,381	7,715	-	-	
SUBTOTAL INTERFUND TRANSFERS	39,381	78,179	39,381	7,715	-	-	-
TOTAL RESOURCES - WATER FUND	386,696	451,818	487,684	464,744	452,180	452,180	-

CITY OF LOWELL
WATER FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16	2016-17	2017-18	2017-18	2018-19		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
WATER							
PERSONNEL SERVICES							
230-490-5110 CITY ADMINISTRATOR	7,650	17,078	18,739	18,568	20,499	20,499	
230-490-5112 FINANCE CLERK	6,055	-	-	-	-	-	
230-490-5114 CITY CLERK	15,620	17,409	19,088	19,175	20,040	20,040	
230-490-5150 PUBLIC WORKS DIRECTOR	24,910	20,001	21,869	21,872	22,963	22,963	
230-490-5152 UTILITY WORKER 1	11,480	11,647	13,087	13,086	13,742	13,742	
230-490-5154 UTILITY WORKER 2	19,969	13,052	14,432	14,509	15,157	15,157	
230-490-5158 MAINTENANCE WORKER 1	2,009	2,432	3,216	3,122	3,377	3,377	
230-490-5220 OVERTIME	-	5,357	7,388	4,734	7,759	7,759	
230-490-5315 SOCIAL SECURITY	6,707	6,967	8,182	7,272	8,831	8,831	
230-490-5320 WORKERS COMPENSATION	103	3,202	5,618	4,161	5,797	5,797	
230-490-5350 UNEMPLOYMENT INSURANCE	-	-	8,027	-	8,003	8,003	
230-490-5410 HEALTH INSURANCE	29,015	29,953	28,764	27,958	30,614	30,614	
230-490-5450 RETIREMENT	4,881	9,397	9,136	10,933	11,907	11,907	
SUBTOTAL PERSONNEL SERVICES	128,397	136,494	157,547	145,391	168,689	168,689	-
FULL-TIME EQUIVALENTS	2.11	1.93	1.93	1.93	1.93	1.93	-
MATERIALS AND SERVICES							
230-490-6110 AUDITING	4,461	4,350	3,900	3,900	4,290	4,290	
230-490-6112 LEGAL SERVICES	-	-	500	500	500	500	
230-490-6114 FINANCIAL SERVICES	-	4,197	3,408	3,408	3,570	3,570	
230-490-6116 ENGINEERING SERVICES	-	-	1,000	-	1,000	1,000	
230-490-6122 IT SERVICES	-	2,243	5,185	2,164	5,418	5,418	
230-490-6128 OTHER CONTRACT SERVICES	5,356	3,907	3,750	3,600	7,100	7,100	
230-490-6210 INSURANCE AND BONDS	6,244	4,866	6,413	5,731	6,594	6,594	
230-490-6220 PUBLICATIONS, PRINTING AND DUES	250	353	500	947	1,000	1,000	
230-490-6226 POSTAGE	1,810	1,240	1,750	1,472	1,516	1,516	
230-490-6230 OFFICE SUPPLIES	83	187	250	130	250	250	
230-490-6234 GENERAL SUPPLIES	-	2,077	2,000	2,495	2,570	2,570	
230-490-6238 BANK SERVICE CHARGES	2,201	2,586	1,400	2,664	2,744	2,744	
230-490-6240 TRAVEL AND TRAINING	267	502	1,000	500	1,000	1,000	

CITY OF LOWELL
WATER FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16	2016-17	2017-18	2017-18	2018-19		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
230-490-6290 MISCELLANEOUS	-	-	200	200	200	200	
230-490-6320 BUILDING REPAIR AND MAINTENANCE	-	155	1,000	612	1,000	1,000	
230-490-6324 EQUIPMENT REPAIR AND MAINTENANCE	335	1,368	1,000	1,792	2,000	2,000	
230-490-6330 OTHER REPAIR AND MAINTENANCE	-	10,945	15,000	14,309	15,000	15,000	
230-490-6334 NON-CAPITALIZED ASSETS	-	5,119	3,500	3,117	3,500	3,500	
230-490-6420 WATER SERVICES	-	359	378	509	524	524	
230-490-6425 SEWER SERVICES	570	676	754	678	698	698	
230-490-6430 ELECTRICITY SERVICES	14,836	16,649	16,274	15,508	16,438	16,438	
230-490-6435 INTERNET SERVICES	-	140	600	840	865	865	
230-490-6440 TELEPHONE SERVICES	4,530	4,119	4,662	3,566	3,672	3,672	
230-490-6445 REFUSE SERVICES	-	196					
230-490-6610 GAS AND OIL	-	845	1,000	538	1,000	1,000	
230-490-6630 CHEMICALS AND LAB SUPPLIES	-	16,459	23,588	19,364	20,332	20,332	
230-490-6650 WATER/SEWER ANALYSIS	2,241	3,944	4,975	3,500	4,000	4,000	
230-490-6658 WATER/SEWER CONNECTIONS	2	-	-	-	-	-	
230-490-6692 REIMBURSABLE EXPENDITURE		120	-	-	-	-	
XXX-XXX-XXXX COMPUTER SERV/WARR/CONTRACTS	3,127	-	-	-	-	-	-
XXX-XXX-XXXX OPERATIONS AND SUPPLIES	23,941	-	-	-	-	-	-
XXX-XXX-XXXX REPAIR AND MAINTENANCE	18,155	115	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	88,409	87,719	103,988	92,043	106,782	106,782	-
CAPITAL OUTLAY				-			
230-700-8320 CAPITAL OUTLAY - SOFTWARE	-	6,754	7,955	150	7,955	7,955	
230-700-8895 CAPITAL OUTLAY - OTHER IMPROVEMENTS		-	28,000	28,000	28,000	28,000	
SUBTOTAL CAPITAL OUTLAY	-	6,754	35,955	28,150	35,955	35,955	-
TOTAL - ADMINISTRATION	216,806	230,967	297,490	265,583	311,426	311,426	-

CITY OF LOWELL
WATER FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19			
					PROPOSED	APPROVED	ADOPTED	
NONDEPARTMENTAL								
DEBT SERVICE								
230-800-7110	LOAN PRINCIPLE	13,199	13,805	14,438	14,438	15,102	15,102	
230-800-7510	LOAN INTEREST	4,078	3,473	2,839	2,839	2,177	2,177	
230-800-7122	LOAN PRINCIPLE SPWF	3,486	3,667	3,856	3,856	4,056	4,056	
230-800-7522	LOAN INTEREST SPWF	3,936	3,756	3,566	3,566	3,367	3,367	
230-800-7124	LOAN PRINCIPLE, RD	14,439	14,836	15,244	15,244	15,663	15,663	
230-800-7524	LOAN INTEREST, RD	24,941	24,544	24,137	24,137	23,718	23,718	
SUBTOTAL DEBT SERVICE		64,080	64,080	64,080	64,080	64,083	64,083	-
INTERFUND TRANSFERS								
230-900-9150	TRANSFER TO EQUIPMENT FUND	1,000	1,000	2,000	2,000	2,000	2,000	
230-900-9120	TRANSFER TO WATER RESERVE	3,938	3,938	3,938	3,938	3,938	3,938	
230-900-9140	INTERFUND LOAN TO SEWER FUND	-	-	-	-	-	-	
XXX-XXX-XXXX	TRANSFER TO PERSONNEL LIABILITIES FUND	2,000	-	-	-	-	-	-
SUBTOTAL INTERFUND TRANSFERS		6,938	4,938	5,938	5,938	5,938	5,938	-
CONTINGENCY								
230-900-9590	OPERATING CONTINGENCY	-	-	91,800	-	70,732	70,732	
SUBTOTAL CONTINGENCY		-	-	91,800	-	70,732	70,732	-
RESERVED FOR FUTURE EXPENDITURE								
417-900-9893	RESERVED FOR FUTURE USE - WATER	-	-	28,376	-	-	-	-
SUBTOTAL CONTINGENCY		-	-	28,376	-	-	-	-
TOTAL - NONDEPARTMENTAL		71,018	69,018	190,194	70,018	140,753	140,753	-
TOTAL REQUIREMENTS - WATER		287,824	299,985	487,684	335,602	452,179	452,179	-

CITY OF LOWELL
SEWER FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
240-000-3100 BEGINNING CASH	(37,234)	(22,887)	459	17,265	105,935	105,935	
SUBTOTAL FUND BALANCE	(37,234)	(22,887)	459	17,265	105,935	105,935	-
REVENUES							
240-315-4125 INTEREST EARNED	-	-	50	-	-	-	
240-335-4354 LICENSES AND PERMITS	115	-	-	-	-	-	
240-340-4425 WATER/SEWER SALES	271,065	312,810	327,839	329,842	340,134	340,134	
240-340-4430 WATER/SEWER CONNECTION FEES	160	-	150	805	805	805	
240-345-4541 SEWER REIMBURSEMENT SDC	559	2,862	4,123	4,297	8,835	8,835	
240-385-4895 MISCELLANEOUS	2,833	15,105	4,500	44,164	4,500	4,500	
SUBTOTAL REVENUES	274,732	330,777	336,662	379,107	354,274	354,274	-
INTERFUND TRANSFERS							
240-390-4910 TRANSFER FROM GENERAL FUND	8,000	-	-	-	-	-	
240-390-4930 INTERFUND LOAN FROM WATER FUND	-	-	-	-	-	-	
240-390-4955 TRANSFER FROM DEBT RESERVE FUND	15,745	15,745	15,745	15,745	15,745	15,745	
SUBTOTAL INTERFUND TRANSFERS	23,745	15,745	15,745	15,745	15,745	15,745	-
TOTAL RESOURCES - SEWER FUND	261,243	323,635	352,866	412,117	475,954	475,954	-

CITY OF LOWELL
SEWER FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
SEWER							
PERSONNEL SERVICES							
240-490-5110 CITY ADMINISTRATOR	7,650	17,078	18,739	18,568	20,499	20,499	
240-490-5114 CITY CLERK	15,620	17,409	19,088	19,175	20,040	20,040	
240-490-5150 PUBLIC WORKS DIRECTOR	24,910	20,002	21,869	21,872	22,963	22,963	
240-490-5152 UTILITY WORKER 1	11,480	11,647	13,087	13,087	13,742	13,742	
240-490-5154 UTILITY WORKER 2	19,969	13,052	14,432	14,509	15,157	15,157	
240-490-5158 MAINTENANCE WORKER 1	2,009	2,432	3,216	3,122	3,377	3,377	
240-490-5220 OVERTIME	-	5,356	7,388	4,734	7,759	7,759	
240-490-5315 SOCIAL SECURITY	6,644	6,967	8,182	7,273	8,831	8,831	
240-490-5320 WORKERS COMPENSATION	120	2,772	5,618	4,161	5,797	5,797	
240-490-5350 UNEMPLOYMENT INSURANCE	-	-	8,027	-	8,003	8,003	
240-490-5410 HEALTH INSURANCE	28,879	29,953	28,764	29,913	30,614	30,614	
240-490-5450 RETIREMENT	4,943	9,397	9,136	10,933	11,907	11,907	
XXX-XXX-XXXX FINANCE CLERK	6,188	-	-	-	-	-	
SUBTOTAL PERSONNEL SERVICES	128,411	136,066	157,547	147,349	168,689	168,689	-
FULL-TIME EQUIVALENTS	2.11	1.93	1.93	1.93	1.93	1.93	-
MATERIALS AND SERVICES							
240-490-6110 AUDITING	4,461	5,462	3,900	3,900	4,290	4,290	
240-490-6112 LEGAL SERVICES	-	-	500	-	500	500	
240-490-6114 FINANCIAL SERVICES	-	5,268	3,408	3,408	3,570	3,570	
240-490-6116 ENGINEERING SERVICES	-	-	1,000	-	1,000	1,000	
240-490-6122 IT SERVICES	-	2,774	5,185	2,164	4,736	4,736	
240-490-6128 OTHER CONTRACT SERVICES	4,855	3,907	4,000	3,465	4,000	4,000	
240-490-6210 INSURANCE AND BONDS	6,244	4,866	6,413	5,731	6,594	6,594	
240-490-6220 PUBLICATIONS, PRINTING AND DUES	50	278	400	1,347	400	400	
240-490-6226 POSTAGE	1,810	1,240	1,500	1,222	1,500	1,500	
240-490-6230 OFFICE SUPPLIES/EQUIPMENT	90	65	250	124	250	250	
240-490-6234 GENERAL SUPPLIES	-	1,057	2,000	1,476	2,000	2,000	
240-490-6238 BANK SERVICE CHARGES	2,199	2,580	1,350	1,396	1,500	1,500	
240-490-6240 TRAVEL AND TRAINING	117	308	1,500	600	1,000	1,000	

CITY OF LOWELL
SEWER FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16	2016-17	2017-18	2017-18	2018-19		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
240-490-6290 MISCELLANEOUS	-	89	300	-	300	300	
240-490-6320 BUILDING REPAIR AND MAINTENANCE	-	379	1,000	309	1,000	1,000	
240-490-6324 EQUIPMENT REPAIR AND MAINTENANCE	466	4,407	6,000	3,263	5,000	5,000	
240-490-6330 OTHER REPAIR AND MAINTENANCE	-	10,401	12,500	3,193	12,500	12,500	
240-490-6334 NON-CAPITALIZED ASSETS	-	713	1,000	2,978	1,000	1,000	
240-490-6420 WATER SERVICES	582	3,285	3,552	6,410	6,794	6,794	
240-490-6425 SEWER SERVICES	-	4,869	5,453	6,103	6,469	6,469	
240-490-6430 ELECTRICITY SERVICES	22,959	28,654	28,710	26,999	28,619	28,619	
240-490-6440 TELEPHONE SERVICES	2,412	1,662	2,000	1,637	1,686	1,686	
240-490-6445 REFUSE SERVICES	-	196	200	314	324	324	
240-490-6520 PERMITS	2,561	2,561	6,000	3,000	3,100	3,100	
240-490-6610 GAS AND OIL	2,520	975	1,465	1,310	1,388	1,388	
240-490-6630 CHEMICALS AND LAB SUPPLIES	-	10,709	14,000	12,132	13,000	13,000	
240-490-6650 WATER/SEWER ANALYSIS	11,529	11,030	11,500	10,214	11,500	11,500	
XXX-XXX-XXXX COMPUTER SERV/WARR/CONTRACTS	3,126	-	-	-	-	-	-
XXX-XXX-XXXX OPERATIONS AND SUPPLIES	14,091	-	-	-	-	-	-
XXX-XXX-XXXX WATER/ SEWER CONNECTION EXPENDITURES	98	-	-	-	-	-	-
XXX-XXX-XXXX REIMBURSABLE EXPENDITURE	-	37	-	-	-	-	-
XXX-XXX-XXXX REPAIR AND MAINTENANCE	20,158	-	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	100,327	107,774	125,086	102,694	124,019	124,019	-
CAPITAL OUTLAY							
240-700-8320 SOFTWARE	-	6,754	7,955	-	7,955	7,955	-
240-700-8335 EQUIPMENT AND FURNISHINGS	-	-	-	-	16,000	16,000	-
SUBTOTAL CAPITAL OUTLAY	-	6,754	7,955	-	23,955	23,955	-
TOTAL - ADMINISTRATION	228,738	250,594	290,588	250,044	316,664	316,664	-

CITY OF LOWELL
SEWER FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
DEBT SERVICE							
240-800-7110 LOAN PRINCIPLE	17,799	17,914	18,038	18,038	18,171	18,171	
240-800-7510 LOAN INTEREST	12,851	12,121	11,360	11,360	10,571	10,571	
240-800-7122 LOAN PRINCIPLE SPWF	3,487	3,667	3,856	3,856	4,056	4,056	
240-800-7522 LOAN INTEREST SPWF	3,936	3,756	3,566	3,566	3,367	3,367	
240-800-7124 LOAN PRINCIPLE, RD	5,773	5,931	6,095	6,095	6,263	6,263	
240-800-7524 LOAN INTEREST, RD	9,971	9,813	9,650	9,649	9,482	9,482	
240-800-7126 INTERFUND LOAN PAYMENT TO WATER FUND	-	-	-	-	-	-	
SUBTOTAL DEBT SERVICE	53,817	53,202	52,565	52,564	51,910	51,910	-
INTERFUND TRANSFERS							
240-900-9121 TRANSFER TO SEWER RESERVE	1,575	1,575	1,575	1,575	1,575	1,575	
240-900-9150 TRANSFER TO EQUIPMENT FUND	-	1,000	2,000	2,000	2,000	2,000	
SUBTOTAL INTERFUND TRANSFERS	1,575	2,575	3,575	3,575	3,575	3,575	-
CONTINGENCY							
240-900-9590 OPERATING CONTINGENCY	-	-	6,139	-	103,805	103,805	
SUBTOTAL CONTINGENCY	-	-	6,139	-	103,805	103,805	-
TOTAL - NONDEPARTMENTAL	55,392	55,777	62,279	56,139	159,290	159,290	-
TOTAL REQUIREMENTS - SEWER	284,130	306,370	352,867	306,183	475,954	475,954	-

CITY OF LOWELL
SDC FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
417-000-3100 BEGINNING CASH	269,361	279,526	333,334	316,946	411,247	411,247	
SUBTOTAL FUND BALANCE	269,361	279,526	333,334	316,946	411,247	411,247	-
REVENUES							
417-315-4125 INTEREST	-	-	500	-	-	-	
417-345-4510 PARK SDC	928	1,872	6,608	10,794	-	-	
417-345-4512 TRANSPORTATION SDC	558	4,555	3,969	8,762	-	-	
417-345-4530 WATER SDC	3,607	20,113	25,676	41,968	-	-	
417-345-4540 SEWER SDC	1,009	5,021	7,182	11,736	-	-	
417-345-4545 STORMWATER SDC	635	2,431	4,515	8,146	-	-	
SUBTOTAL REVENUES	6,737	33,992	48,450	81,406	-	-	-
INTERFUND TRANSFERS							
XXX-XXX-XXXX TRANSFER FROM GENERAL FUND	3,428	3,428	12,895	12,895	-	-	
SUBTOTAL INTERFUND TRANSFERS	3,428	3,428	12,895	12,895	-	-	-
TOTAL RESOURCES - SDC FUND	279,526	316,946	394,679	411,247	411,247	411,247	-

CITY OF LOWELL
SDC FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
CAPITAL OUTLAY							
417-700-8520	CAPITAL OUTLAY - PARKS IMPROVEMENTS	-	-	36,625	-	-	-
417-700-8530	CAPITAL OUTLAY - STREET IMPROVEMENTS	-	-	19,666	-	-	-
417-700-8540	CAPITAL OUTLAY - WATER IMPROVEMENTS	-	-	-	-	-	-
417-700-8550	CAPITAL OUTLAY - SEWER IMPROVEMENTS	-	-	133,483	-	-	-
417-700-8560	CAPITAL OUTLAY - STORMWATER IMPROVEMENT	-	-	24,412	-	-	-
SUBTOTAL CAPITAL OUTLAY		-	-	214,186	-	-	-
INTERFUND TRANSFERS							
417-900-9118	TRANSFER TO WATER SDC FUND	-	-	-	203,746	203,746	-
417-900-9119	TRANSFER TO PARKS SDC FUND	-	-	-	39,627	39,627	-
417-900-9120	TRANSFER TO STORMWATER SDC FUND	-	-	-	25,665	25,665	-
417-900-9121	TRANSFER TO SEWER SDC FUND	-	-	-	117,962	117,962	-
417-900-9122	TRANSFER TO STREETS SDC FUND	-	-	-	24,247	24,247	-
417-900-9155	TRANSFER TO DEBT RESERVE FUND	-	-	180,493	-	-	-
SUBTOTAL INTERFUND TRANSFERS		-	-	180,493	-	411,247	411,247
RESERVED FOR FUTURE EXPENDITURE							
417-900-9893	RESERVED FOR FUTURE USE - WATER	141,665	161,778	-	203,746	-	-
417-900-9895	RESERVED FOR FUTURE USE - PARKS	26,961	28,833	-	39,627	-	-
417-900-9896	RESERVED FOR FUTURE USE - STORMWATER	15,088	17,520	-	25,665	-	-
417-900-9897	RESERVED FOR FUTURE USE - SEWER	84,880	93,329	-	117,962	-	-
417-900-9898	RESERVED FOR FUTURE USE - STREETS	10,929	15,485	-	24,247	-	-
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE		279,524	316,944	-	411,247	-	-
TOTAL REQUIREMENTS - SDC FUND		279,524	316,944	394,679	411,247	411,247	-

CITY OF LOWELL
WATER SDC FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
430-000-31000 BEGINNING CASH	-	-	-	-	-	-	
SUBTOTAL FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
430-315-4125 INTEREST	-	-	-	-	3,768	3,768	
430-345-4530 WATER IMPROVEMENT SDC	-	-	-	-	55,020	55,020	
SUBTOTAL REVENUES	-	-	-	-	58,788	58,788	-
TRANSFERS							
430-390-4917 TRANSFER FROM SDC FUND	-	-	-	-	203,746	203,746	
SUBTOTAL TRANSFERS	-	-	-	-	203,746	203,746	-
TOTAL RESOURCES - WATER SDC FUND	-	-	-	-	262,534	262,534	-

CITY OF LOWELL
WATER SDC FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
MATERIALS AND SERVICES							
430-490-6128 OTHER CONTRACT SERVICES	-	-	-	-	2,000	2,000	
SUBTOTAL MATERIALS AND SERVICES	-	-	-	-	2,000	2,000	-
CAPITAL OUTLAY							
430-700-8540 WATER IMPROVEMENTS	-	-	-	-	-	-	
SUBTOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
INTERFUND TRANSFERS							
430-900-9130 TRANSFER TO WATER FUND	-	-	-	-	-	-	
SUBTOTAL INTERFUND TRANSFERS	-	-	-	-	-	-	-
RESERVED FOR FUTURE EXPENDITURE							
430-900-9893 RESERVED FOR FUTURE USE - WATER	-	-	-	-	260,534	260,534	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	-	-	-	-	260,534	260,534	-
TOTAL REQUIREMENTS - WATER SDC FUND	-	-	-	-	262,534	262,534	-

CITY OF LOWELL
SEWER SDC FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
440-000-3100 BEGINNING CASH	-	-	-	-	-	-	-
SUBTOTAL FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
440-315-4125 INTEREST	-	-	-	-	2,581	2,581	
440-345-4540 SEWER IMPROVEMENT SDC	-	-	-	-	15,390	15,390	
SUBTOTAL REVENUES	-	-	-	-	17,971	17,971	-
TRANSFERS							
440-390-4917 TRANSFER FROM SDC FUND	-	-	-	-	117,962	117,962	
SUBTOTAL TRANSFERS	-	-	-	-	117,962	117,962	-
TOTAL RESOURCES - SEWER SDC FUND	-	-	-	-	135,933	135,933	-

CITY OF LOWELL
SEWER SDC FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
MATERIALS AND SERVICES							
440-490-6128 OTHER CONTRACT SERVICES	-	-	-	-	2,000	2,000	
SUBTOTAL MATERIALS AND SERVICES	-	-	-	-	2,000	2,000	-
CAPITAL OUTLAY							
440-700-8550 SEWER IMPROVEMENTS	-	-	-	-	-		
SUBTOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
INTERFUND TRANSFERS							
440-900-9140 TRANSFER TO SEWER FUND	-	-	-	-	-		
SUBTOTAL INTERFUND TRANSFERS	-	-	-	-	-	-	-
RESERVED FOR FUTURE EXPENDITURE							
440-900-9897 RESERVED FOR FUTURE USE - SEWER	-	-	-	-	133,933	133,933	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	-	-	-	-	133,933	133,933	-
TOTAL REQUIREMENTS - SDC FUND	-	-	-	-	135,933	135,933	-

CITY OF LOWELL
TRANSPORTATION SDC FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
412-000-3100 BEGINNING CASH	-	-	-	-	-		
SUBTOTAL FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
412-315-4125 INTEREST	-	-	-	-	-	-	
412-345-4512 TRANSPORTATION IMPROVEMENT SDC	-	-	-	-	8,505	8,505	
SUBTOTAL REVENUES	-	-	-	-	8,505	8,505	-
INTERFUND TRANSFERS							
412-390-4917 TRANSFER FROM SDC FUND	-		-	-	24,247	24,247	
SUBTOTAL TRANSFERS	-	-	-	-	24,247	24,247	-
TOTAL RESOURCES - TRANSPORTATION SDC FUN	-	-	-	-	32,752	32,752	-

CITY OF LOWELL
TRANSPORTATION SDC FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
MATERIALS AND SERVICES							
412-490-6128 OTHER CONTRACT SERVICES	-	-	-	-	2,000	2,000	
SUBTOTAL MATERIALS AND SERVICES	-	-	-	-	2,000	2,000	-
CAPITAL OUTLAY							
412-700-8530 TRANSPORTATION IMPROVEMENTS	-	-	-	-	-		
SUBTOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
INTERFUND TRANSFERS							
412-900-9112 TRANSFER TO STREET FUND	-	-	-	-	-		
SUBTOTAL INTERFUND TRANSFERS	-	-	-	-	-	-	-
RESERVED FOR FUTURE EXPENDITURE							
412-900-9898 RESERVED FOR FUTURE USE - TRANSPORTATION	-	-	-	-	30,752	30,752	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	-	-	-	-	30,752	30,752	-
TOTAL REQUIREMENTS - SDC FUND	-	-	-	-	32,752	32,752	-

CITY OF LOWELL
 STORMWATER SDC FUND RESOURCES
 JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
445-000-3100 BEGINNING CASH	-	-	-	-	-	-	
SUBTOTAL FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
445-315-4125 INTEREST	-	-	-	-	193	193	
445-345-4545 STORMWATER IMPROVEMENT SDC	-	-	-	-	9,675	9,675	
SUBTOTAL REVENUES	-	-	-	-	9,868	9,868	-
INTERFUND TRANSFERS							
445-390-4917 TRANSFER FROM SDC FUND	-	-	-	-	25,665	25,665	
SUBTOTAL TRANSFERS	-	-	-	-	25,665	25,665	-
TOTAL RESOURCES - SDC FUND	-	-	-	-	35,533	35,533	-

CITY OF LOWELL
STORMWATER SDC FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
MATERIALS AND SERVICES							
445-490-6128 OTHER CONTRACT SERVICES	-	-	-	-	2,000	2,000	
SUBTOTAL MATERIALS AND SERVICES	-	-	-	-	2,000	2,000	-
CAPITAL OUTLAY							
445-700-8560 STORMWATER IMPROVEMENTS	-	-	-	-	-		
SUBTOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
INTERFUND TRANSFERS							
445-900-9145 TRANSFER TO STORMWATER FUND	-	-	-	-			
SUBTOTAL INTERFUND TRANSFERS	-	-	-	-	-	-	-
RESERVED FOR FUTURE EXPENDITURE							
445-900-9896 RESERVED FOR FUTURE USE - STORMWATER	-	-	-	-	33,533	33,533	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	-	-	-	-	33,533	33,533	-
TOTAL REQUIREMENTS - SDC FUND	-	-	-	-	35,533	35,533	-

CITY OF LOWELL
PARKS SDC FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
410-000-3100 BEGINNING CASH	-	-	-	-			
SUBTOTAL FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
410-315-4125 INTEREST	-	-	-	-	1,011	1,011	
410-345-4510 PARKS IMPROVEMENT SDC	-	-	-	-	14,160	14,160	
SUBTOTAL REVENUES	-	-	-	-	15,171	15,171	-
INTERFUND TRANSFERS							
410-390-4917 TRANSFER FROM SDC FUND	-	-	-	-	39,627	39,627	
	-	-	-	-	39,627	39,627	-
TOTAL RESOURCES - PARKS SDC FUND	-	-	-	-	54,798	54,798	-

CITY OF LOWELL
PARKS SDC FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
MATERIALS AND SERVICES							
410-490-6128 OTHER CONTRACT SERVICES	-	-	-	-	2,000	2,000	
SUBTOTAL MATERIALS AND SERVICES	-	-	-	-	2,000	2,000	-
CAPITAL OUTLAY							
410-700-8520 PARKS IMPROVEMENTS	-	-	-	-	-		
SUBTOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
INTERFUND TRANSFERS							
410-900-9110 TRANSFER TO GENERAL FUND	-	-	-	-			
SUBTOTAL INTERFUND TRANSFERS	-	-	-	-	-	-	-
RESERVED FOR FUTURE EXPENDITURE							
410-900-9895 RESERVED FOR FUTURE USE - PARKS	-	-	-	-	52,798	52,798	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	-	-	-	-	52,798	52,798	-
TOTAL REQUIREMENTS - PARKS SDC FUND	-	-	-	-	54,798	54,798	-

CITY OF LOWELL
EQUIPMENT FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
550-000-3100 BEGINNING CASH	28,888	30,188	31,995	17,195	43,579	43,579	
SUBTOTAL FUND BALANCE	28,888	30,188	31,995	17,195	43,579	43,579	-
REVENUES							
550-315-4125 INTEREST EARNED	-	-	300	-	-	-	
550-370-4849 CAPITAL ASSET DISPOSAL	-	-	-	16,384	-	-	
SUBTOTAL REVENUES	-	-	300	16,384	-	-	-
INTERFUND TRANSFERS							
550-390-4910 TRANSFER FROM GENERAL FUND	1,000	1,000	2,000	2,000	2,000	2,000	
550-390-4912 TRANSFER FROM STREET FUND	3,000	3,000	4,000	4,000	4,000	4,000	
550-390-4930 TRANSFER FROM WATER FUND	1,000	1,000	2,000	2,000	2,000	2,000	
550-390-4940 TRANSFER FROM SEWER FUND	-	1,000	2,000	2,000	2,000	2,000	
SUBTOTAL INTERFUND TRANSFERS	5,000	6,000	10,000	10,000	10,000	10,000	-
TOTAL RESOURCES - EQUIPMENT FUND	33,888	36,188	42,295	43,579	53,579	53,579	-

CITY OF LOWELL
EQUIPMENT FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
EQUIPMENT							
CAPITAL OUTLAY							
550-700-8425 CAPITAL OUTLAY - VEHICLES AND EQUIPMENT	3,700	18,993	40,995	-	53,579	53,579	
SUBTOTAL CAPITAL OUTLAY	3,700	18,993	40,995	-	53,579	53,579	-
TOTAL REQUIREMENTS - EQUIPMENT FUND	3,700	18,993	40,995	-	53,579	53,579	-

CITY OF LOWELL
BLACKBERRY JAM FESTIVAL FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
314-000-3100 BEGINNING CASH	18,094	17,763	16,372	21,526	17,051	17,051	
SUBTOTAL FUND BALANCE	18,094	17,763	16,372	21,526	17,051	17,051	-
REVENUES							
314-315-4125 INTEREST EARNED	9	12	10	12	10	10	
314-380-4852 MISCELLANEOUS REVENUE	-	-	-	-	500	500	
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	-	-	-	1,890	3,000	3,000	
314-380-4862 FOOD BOOTH SALES	-	-	-	460	800	800	
314-380-4864 JAM SALES	-	-	-	520	1,000	1,000	
314-380-4866 QUILT SHOW	-	-	-	2,101	4,000	4,000	
314-380-4868 PROGRAM AD SALES	-	-	-	1,200	2,700	2,700	
314-380-4870 SPONSORSHIP REVENUE	-	-	-	1,000	2,250	2,250	
314-380-4876 5K RACE REVENUE	-	-	-	500	1,100	1,100	
314-380-4878 CAR SHOW REVENUE	-	-	-	1,750	4,000	4,000	
314-380-4880 FISHING DERBY REVENUE	-	-	-	150	350	350	
314-380-4882 HORSESHOE TOURNEY REVENUE	-	-	-	50	100	100	
314-380-4884 KIDZ KORNER REVENUE	-	-	-	500	1,000	1,000	
314-380-4886 PIE EATING CONTEST REVENUE	-	-	-	100	200	200	
314-380-4888 RC FLYERS REVENUE	-	-	-	200	400	400	
314-380-4889 BBJ FESTIVAL REVENUE	20,969	22,187	14,834	11,370	-	-	
SUBTOTAL REVENUES	20,978	22,199	14,844	21,803	21,410	21,410	-
TOTAL RESOURCES - BLACKBERRY JAM	39,072	39,962	31,216	43,329	38,461	38,461	-

CITY OF LOWELL
BLACKBERRY JAM FESTIVAL FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
ADMINISTRATION							
MATERIALS AND SERVICES							
314-490-6614 MATERIALS AND SERVICES	21,309	18,436	30,959	20,683	-	-	
314-490-6118 POLICE SERVICES	-	-	-	-	1,500	1,500	
314-490-6122 IT SERVICES	-	-	-	58	450	450	
314-490-6226 POSTAGE	-	-	-	25	50	50	
314-490-6290 MISCELLANEOUS	-	-	-	170	1,850	1,850	
314-490-6440 TELEPHONE SERVICES	-	-	-	-	-	-	
314-490-6445 REFUSE SERVICES	-	-	-	-	90	90	
314-490-6605 RENT	-	-	-	210	500	500	
314-490-6860 ADVERTISEMENT	-	-	-	482	1,400	1,400	
314-490-6862 CRAFT/COMMERCIAL BOOTH	-	-	-	614	750	750	
314-490-6864 FOOD BOOTH	-	-	-	-	-	-	
314-490-6868 PROGRAMS	-	-	-	-	1,200	1,200	
314-490-6870 JAM SALES	-	-	-	1,000	1,000	1,000	
314-490-6871 QUILT SHOW	-	-	-	100	4,000	4,000	
314-490-6876 5K RACE	-	-	-	585	1,100	1,100	
314-490-6878 CAR SHOW	-	-	-	2,000	4,000	4,000	
314-490-6880 FISHING DERBY	-	-	-	-	350	350	
314-490-6882 HORSESHOE TOURNEY	-	-	-	-	100	100	
314-490-6884 KIDZ KORNER	-	-	-	250	1,000	1,000	
314-490-6886 PIE EATING CONTEST	-	-	-	100	200	200	
314-490-6888 RC FLYERS	-	-	-	-	400	400	
314-490-6889 ENTERTAINMENT	-	-	-	-	3,850	3,850	
SUBTOTAL MATERIALS AND SERVICES	21,309	18,436	30,959	26,277	23,790	23,790	-
TOTAL - ADMINISTRATION	21,309	18,436	30,959	26,277	23,790	23,790	-

CITY OF LOWELL
BLACKBERRY JAM FESTIVAL FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
INTERFUND TRANSFERS							
314-900-9110 TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-
SUBTOTAL TRANSFERS	-	-	-	-	-	-	-
CONTINGENCY							
314-900-9590 OPERATING CONTINGENCY	-	-	257	-	14,671	14,671	-
SUBTOTAL CONTINGENCY	-	-	257	-	14,671	14,671	-
TOTAL - NONDEPARTMENTAL	-	-	257	-	14,671	14,671	-
TOTAL REQUIREMENTS - BLACKBERRY JAM	21,309	18,436	31,216	26,277	38,461	38,461	-

CITY OF LOWELL
DEBT RESERVE FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
555-000-3100 BEGINNING CASH	162,106	106,980	52,154	51,854	28,395	28,395	
SUBTOTAL FUND BALANCE	162,106	106,980	52,154	51,854	28,395	28,395	-
REVENUES							
555-315-4125 INTEREST EARNED	-	-	300	-	-	-	
SUBTOTAL REVENUES	-	-	300	-	-	-	-
INTERFUND TRANSFERS							
555-390-4917 TRANSFER FROM SDC FUND	-	-	180,493	-	-	-	
SUBTOTAL INTERFUND TRANSFERS	-	-	180,493	-	-	-	-
TOTAL RESOURCES - DEBT RESERVE FUND	162,106	106,980	232,947	51,854	28,395	28,395	-

CITY OF LOWELL
DEBT RESERVE FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
INTERFUND TRANSFERS							
555-900-9130 TRANSFER TO WATER FUND	39,381	39,381	39,381	7,714	-	-	
555-900-9140 TRANSFER TO SEWER FUND	15,745	15,745	15,745	15,745	15,745	15,745	
SUBTOTAL INTERFUND TRANSFERS	55,126	55,126	55,126	23,459	15,745	15,745	-
RESERVED FOR FUTURE EXPENDITURE							
555-900-9893 RESERVED FOR FUTURE USE - WATER	47,095	7,714	149,120	-	-	-	
555-900-9897 RESERVED FOR FUTURE USE - SEWER	59,885	44,140	28,701	28,395	12,650	12,650	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	106,980	51,854	177,821	28,395	12,650	12,650	-
TOTAL - NONDEPARTMENTAL	162,106	106,980	232,947	51,854	28,395	28,395	-
TOTAL REQUIREMENTS - DEBT RESERVE FUND	162,106	106,980	232,947	51,854	28,395	28,395	-

CITY OF LOWELL
WATER RESERVE FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
520-000-3100 BEGINNING CASH	3,938	7,876	11,814	11,814	15,752	15,752	
SUBTOTAL FUND BALANCE	3,938	7,876	11,814	11,814	15,752	15,752	-
INTERFUND TRANSFERS							
520-390-4930 TRANSFER FROM WATER FUND	3,938	3,938	3,938	3,938	3,938	3,938	
SUBTOTAL INTERFUND TRANSFERS	3,938	3,938	3,938	3,938	3,938	3,938	-
TOTAL RESOURCES - WATER RESERVE FUND	7,876	11,814	15,752	15,752	19,690	19,690	-

CITY OF LOWELL
WATER RESERVE FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
RESERVED FOR FUTURE EXPENDITURE							
520-900-9892 BOND PAYMENT RESERVE	7,876	11,814	15,752	15,752	19,690	19,690	
SUBTOTAL RESERVED FOR FUTURE EXPENDITURE	7,876	11,814	15,752	15,752	19,690	19,690	-
TOTAL - NONDEPARTMENTAL	7,876	11,814	15,752	15,752	19,690	19,690	-
TOTAL REQUIREMENTS - WATER RESERVE FUND	7,876	11,814	15,752	15,752	19,690	19,690	-

CITY OF LOWELL
SEWER RESERVE FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
FUND BALANCE							
521-000-3100 BEGINNING CASH	1,945	3,520	6,670	5,095	6,670	6,670	
SUBTOTAL FUND BALANCE	1,945	3,520	6,670	5,095	6,670	6,670	-
TRANSFERS							
521-390-4940 TRANSFER FROM SEWER FUND	1,575	1,575	1,575	1,575	1,575	1,575	
SUBTOTAL TRANSFERS	1,575	1,575	1,575	1,575	1,575	1,575	-
TOTAL RESOURCES - SEWER RESERVE FUND	3,520	5,095	8,245	6,670	8,245	8,245	-

CITY OF LOWELL
SEWER RESERVE FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
NONDEPARTMENTAL							
RESERVED FOR FUTURE EXPENDITURE							
521-900-9892 BOND PAYMENT RESERVE	3,520	5,095	8,245	6,670	8,245	8,245	
SUBTOTAL RESERVES	3,520	5,095	8,245	6,670	8,245	8,245	-
TOTAL REQUIREMENTS - SEWER RESERVE FUND	3,520	5,095	8,245	6,670	8,245	8,245	-

**CITY OF LOWELL
APPROPRIATION SUMMARY
JULY 1, 2018 - JUNE 30, 2019**

GENERAL FUND	
ADMINISTRATION	131,504
PARKS AND RECREATION	152,095
POLICE	29,106
COMMUNITY DEVELOPMENT	100,194
LIBRARY	7,679
CODE ENFORCEMENT	16,560
TOURISM	12,850
MUNICIPAL COURT	13,682
NON-DEPARTMENTAL	
INTERFUND TRANSFERS	2,000
CONTINGENCY	77,488
TOTAL	543,157

SDC FUND	
INTERFUND TRANSFERS	411,247
TOTAL	411,247

WATER SDC FUND	
MATERIALS & SERVICES	2,000
TOTAL	2,000

SEWER SDC FUND	
MATERIALS & SERVICES	2,000
TOTAL	2,000

STORMWATER SDC FUND	
MATERIALS & SERVICES	2,000
TOTAL	2,000

TRANSPORTATION SDC FUND	
MATERIALS & SERVICES	2,000
TOTAL	2,000

PARKS SDC FUND	
MATERIALS & SERVICES	2,000
TOTAL	2,000

WATER FUND	
WATER	311,426
DEBT SERVICE	64,083
INTERFUND TRANSFERS	5,938
CONTINGENCY	70,732
TOTAL	452,179

SEWER FUND	
SEWER	316,664
DEBT SERVICE	51,910
INTERFUND TRANSFERS	3,575
CONTINGENCY	103,805
TOTAL	475,954

BBJ FESTIVAL FUND	
BBJ FESTIVAL	23,790
CONTINGENCY	14,671
TOTAL	38,461

STREET FUND	
STREET	175,915
TRANSFERS	4,000
CONTINGENCY	19,195
TOTAL	199,110

DEBT RESERVE FUND	
INTERFUND TRANSFERS	15,745
TOTAL	15,745

EQUIPMENT FUND	
CAPITAL OUTLAY	53,579
TOTAL	53,579

APPROPRIATIONS BY DEPARTMENT OR PROGRAM	1,291,464
APPROPRIATIONS NOT ALLOCATED BY DEPARTMENT OR PROGRAM	907,968
TOTAL APPROPRIATIONS	2,199,432
UNAPPROPRIATED AND RESERVE AMOUNTS	560,135
TOTAL PROPOSED BUDGET	2,759,567

**CITY OF LOWELL
SCHEDULE OF TRANSFERS
JULY 1, 2018 - JUNE 30, 2019**

TRANSFER FROM	TRANSFER TO	AMOUNT
GENERAL FUND	EQUIPMENT FUND	2,000
STREET FUND	EQUIPMENT FUND	4,000
SDC FUND	WATER SDC FUND	203,746
SDC FUND	SEWER SDC FUND	117,962
SDC FUND	STORMWATER SDC FUND	25,665
SDC FUND	TRANSPORTATION SDC FUND	24,247
SDC FUND	PARKS SDC FUND	39,627
WATER FUND	EQUIPMENT FUND	2,000
WATER FUND	WATER RESERVE FUND	3,938
SEWER FUND	EQUIPMENT FUND	1,575
SEWER FUND	SEWER RESERVE FUND	2,000
DEBT RESERVE FUND	SEWER FUND	15,745

CITY OF LOWELL
ANNUAL DEBT SERVICE SCHEDULE, BY PAYMENT SOURCE
JULY 1, 2018 - JUNE 30, 2019

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

CITY OF LOWELL
ANNUAL DEBT SERVICE SCHEDULE, BY PAYMENT SOURCE
JULY 1, 2018 - JUNE 30, 2019

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

CITY OF LOWELL
 UTILITY DEPOSIT FUND RESOURCES
 JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
045-000-3000 FUND BALANCE							
045-000-3100 BEGINNING CASH	31,861	28,376	-	-	-	-	-
SUBTOTAL FUND BALANCE	31,861	28,376	-	-	-	-	-
REVENUES							
UTILITY DEPOSITS	-	-	-	-	-	-	-
SUBTOTAL REVENUES	-	-	-	-	-	-	-
TOTAL - UTILITY DEPOSIT FUND	31,861	28,376	-	-	-	-	-

CITY OF LOWELL
 UTILITY DEPOSIT FUND REQUIREMENTS
 JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16	2016-17	2017-18	2017-18	2018-19		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
045-100-0000 ADMINISTRATION							
045-100-6000 MATERIALS AND SERVICES							
045-100-6907 DEPOSIT REFUNDS	3,485	-	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	3,485	-	-	-	-	-	-
TOTAL - ADMINISTRATION	3,485	-	-	-	-	-	-

CITY OF LOWELL
UTILITY DEPOSIT FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
045-800-0000 NONDEPARTMENTAL							
045-800-9000 INTERFUND TRANSFERS							
045-800-9030 TRANSFER TO WATER FUND	-	28,376	-	-			
SUBTOTAL INTERFUND TRANSFERS	-	28,376	-	-	-	-	-
TOTAL - NONDEPARTMENTAL	-	28,376	-	-	-	-	-
TOTAL REQUIREMENTS - UTILITY DEPOSIT FUND	3,485	28,376	-	-	-	-	-

CITY OF LOWELL
PERSONNEL LIABILITIES FUND RESOURCES
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
016-000-3000 FUND BALANCE							
016-000-3100 BEGINNING CASH	19,368	23,968	-	-	-	-	-
SUBTOTAL FUND BALANCE	19,368	23,968	-	-	-	-	-
016-025-4900 INTERFUND TRANSFERS							
016-025-4910 TRANSFER FROM GENERAL FUND	2,000	-	-	-	-	-	-
016-025-4912 TRANSFER FROM STREET FUND	600	-	-	-	-	-	-
016-025-4930 TRANSFER FROM WATER FUND	2,000	-	-	-	-	-	-
SUBTOTAL INTERFUND TRANSFERS	4,600	-	-	-	-	-	-
TOTAL - PERSONNEL LIABILITIES	23,968	23,968	-	-	-	-	-

CITY OF LOWELL
PERSONNEL LIABILITIES FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16	2016-17	2017-18	2017-18	2018-19		
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	APPROVED	ADOPTED
016-100-0000 ADMINISTRATION							
016-100-6000 MATERIALS AND SERVICES							
016-100-6750 UNEMPLOYMENT PAYMENTS	-	-	-	-	-	-	-
016-100-6752 VACATION LIABILITY	-	-	-	-	-	-	-
SUBTOTAL MATERIALS AND SERVICES	-	-	-	-	-	-	-
TOTAL - ADMINISTRATION	-	-	-	-	-	-	-

CITY OF LOWELL
PERSONNEL LIABILITIES FUND REQUIREMENTS
JULY 1, 2018 - JUNE 30, 2019

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19		
					PROPOSED	APPROVED	ADOPTED
016-800-0000 NONDEPARTMENTAL							
016-800-9000 INTERFUND TRANSFERS							
016-800-9010 TRANSFER TO GENERAL FUND	-	10,421	-	-	-	-	-
016-800-9012 TRANSFER TO STREET FUND	-	3,126	-	-	-	-	-
016-800-9030 TRANSFER TO WATER FUND	-	10,421	-	-	-	-	-
SUBTOTAL INTERFUND TRANSFERS	-	23,968	-	-	-	-	-
TOTAL - NONDEPARTMENTAL	-	23,968	-	-	-	-	-
TOTAL REQUIREMENTS- PERSONNEL LIABILITIES	-	23,968	-	-	-	-	-