

# *Lincoln Park*

**Michigan**

**Annual Budget**

**Fiscal Year 2008/2009**



*Shaping the urban lifestyle of the future with the values of the past*

*Steve M. Duchane  
City Manager*

*Lisa Santos  
Finance Director*



## **2008/2009 Budget**

Frank E. Vaslo  
Mayor

Thomas A. Murphy  
Council President

Council Members

Mario DiSanto  
Thomas McPartlin  
Mark Kandes  
Valerie Brady  
Michael Myers



# TABLE OF CONTENTS

|  |     |
|--|-----|
| GFOA Budget Award .....  | 1   |
| Budget Calendar .....  | 2   |
| <br><b>Section I – Budget Message</b>  |     |
| City Manager Transmittal .....   | 3   |
| Statement of Compliance .....  | 15  |
| Budgetary Trends, Assumptions & Summaries .....                                    | 18  |
| <br><b>Section II – Appropriations Resolution</b>                                  |     |
| Financial Organizational Chart .....   | 20  |
| Appropriations Resolution .....  | 21  |
| <br><b>Section III – Community Trends</b>  |     |
| Organizational Strategy and Plan .....   | 25  |
| Community Profile .....  | 29  |
| <br><b>Section IV – Departmental Programs</b>                                      |     |
| City Council .....   | 41  |
| City Clerk .....   | 43  |
| Assessing .....  | 47  |
| City Management .....  | 50  |
| City Attorney .....  | 53  |
| Finance .....  | 55  |
| Treasury .....   | 59  |
| Police .....   | 62  |
| Fire .....   | 69  |
| Building .....   | 73  |
| Department of Public Services General Fund .....                                   | 77  |
| Department of Public Services - Motor Pool Division .....                          | 80  |
| Department of Public Services - Major & Local Streets Division .....               | 82  |
| Department of Public Services - Water/Sewer Division .....                         | 84  |
| Parks & Recreation .....   | 87  |
| Library .....  | 92  |
| 25 <sup>th</sup> District Court .....  | 95  |
| Community Planning & Development .....   | 97  |
| General Government .....   | 101 |
| Information Technology Services .....  | 102 |
| <br><b>Non-Departmental:</b>   |     |
| Historical .....   | 105 |
| Zoning Board of Appeals .....  | 106 |
| Planning Commission .....  | 107 |
| Library Commission .....   | 108 |
| Public Safety Commission .....   | 109 |
| Cable Commission .....   | 110 |
| Downtown Development Authority .....   | 111 |
| Economic Development Corporation .....   | 113 |
| <br><b>Section V – Operational Line Items</b>                                      |     |
| General Fund Summeries .....   | 116 |
| General Fund Activities .....  | 117 |
| Special Revenue Fund Activities .....  | 119 |
| Enterprise/Internal Service Fund Activities .....                                  | 120 |
| Component Units .....  | 121 |
| General Fund Revenue Detail .....  | 122 |
| General Fund Expenditure Detail .....  | 126 |
| <br><b>Section VI – Capital Improvement Program</b>                                |     |
| Capital Improvement Program Overview .....   | 141 |
| General Fund Five-Year Projected Capital Outlay Expenditures .....                 | 142 |
| Motor Vehicle Equipment Fund Five-Year Projected Capital Outlay Expenditures ..... | 143 |

|  |     |
|--|-----|
| Capital Improvement Fund Summaries .....                                 | 144 |
| Water & Sewer Fund Five-Year Projected Capital Outlay Expenditures ..... | 145 |
| Community Development Block Grant Fund Overview .....                    | 146 |
| Community Development Block Grant Fund Projected Capital Projects .....  | 147 |
| Information Technology Capital Requests .....                            | 148 |
| Capital Equipment List.....  | 150 |

***Section VII – Schedules & Summaries***

|   |     |
|---|-----|
| Debt Management Program.....                    | 153 |
| Fund Balance .....                              | 156 |
| Changes in Fund Balance.....                    | 157 |
| Revenue Summaries.....                          | 167 |
| Adopted Millage Rates .....                     | 168 |
| 2008 Certified Tax Rates.....                   | 170 |
| Revenues & Expenditures Allocation Summary..... | 171 |
| Budgeted Funds Summary.....                     | 172 |
| Five-Year Summary.....                          | 173 |
| Demographic Components .....                    | 174 |
| Employee Cost Summary.....                      | 176 |
| Personnel Summary .....                         | 177 |
| Fee Schedule .....                              | 181 |
| Glossary.....                                   | 189 |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

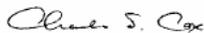
*Distinguished  
Budget Presentation  
Award*

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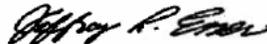
**City of Lincoln Park  
Michigan**

For the Fiscal Year Beginning

**July 1, 2007**



President



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lincoln Park, Michigan for the Annual Budget beginning July 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## BUDGET CALENDAR 2008/09

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|             |   |
|-------------|---|
| December    | <ul style="list-style-type: none"><li>• Mid year Budget Report Prepared</li><li>• Capital budget manual and forms distributed to all offices</li><li>• Offices submit Capital requests</li><li>• Prior year Annual Audit released</li></ul>   |
| January     | <ul style="list-style-type: none"><li>• Revenue and Expenditure forecast prepared</li><li>• Updated Revenue Study of fees and charges prepared</li><li>• Preparation of Municipal Capital Improvement Plan and Multi-year Financial Plan</li><li>• Finance prepares current year Budget Amendment</li><li>• Personnel costs for Proposed Budget prepared</li><li>• Preparation of the Water Supply &amp; Sewage Disposal System Rate analysis</li><li>• City Council approves current year Budget Amendment</li></ul> |
| February    | <ul style="list-style-type: none"><li>• Distribute Operating Budget Manual and Revenue Worksheets</li><li>• City Council Strategic Planning Workshop – Five year planning session</li></ul>   |
| March       | <ul style="list-style-type: none"><li>• Operating Budget Worksheets due from all departments</li><li>• Revenue Worksheets due from all departments</li><li>• City Management analyzes Department’s budget requests</li><li>• Revenue Forecast prepared by City Management</li><li>• Budget Meetings held with all City Departments</li><li>• City Manager makes final proposed Budget recommendations</li><li>• City Management prepares Proposed Budget document</li><li>• Proposed Budget duplicated</li></ul>      |
| April       | <ul style="list-style-type: none"><li>• Budget Notice published in local newspaper</li><li>• Recommend budget to council – May 5</li></ul>  |
| May         | <ul style="list-style-type: none"><li>• Public Hearing for Budget – May 19 (3<sup>rd</sup> Monday in May)</li><li>• City Council adopts Appropriations Resolution – June 2 (1<sup>st</sup> Monday in June)</li></ul>  |
| June - July | <ul style="list-style-type: none"><li>• City Management prepares final current year Budget Amendment</li><li>• City Management prepares Approved Budget document incorporation City Council adjustments</li><li>• Approved Budget document distributed at first City Council meeting in July</li><li>• Preparation of Capital Improvement Status Report</li><li>• Begin Monitoring Budget Performance</li></ul>   |



# **BUDGET MESSAGE**



## BUDGET MESSAGE

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DATE: May 5, 2008  
TO: The Honorable Mayor and City Council  
FROM: Steve M. Duchane, City Manager  
SUBJECT: Transmittal of the Proposed Budget for 2008/09 Fiscal Year

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Dear Mayor Vaslo and the Lincoln Park City Council:

Pursuant to Chapter VII, Section 3, of the Charter of the City of Lincoln Park, there is transmitted, herewith, a recommended budget for the Fiscal Year (FY) 2008/09, beginning July 1, 2008.

The FY 2008/09 Budget incorporates the Uniform Chart of Accounts as required under Michigan Public Act 451 of 1982 as amended. This budget is also prepared in detail with consideration given to the requirements of the Government Finance Officers Association's Distinguished Budget Presentations and it is anticipated that it will be submitted for review and recognition in meeting those requirements.

The Chart of Accounts used in this budget preparation is available in the "Operations by Line Item" section of this document.

The budget format provides a basis for a comparative analysis of expenditures and appropriations by Fund, Activity, Department, and Line Item Classification.

The financial structure of the City of Lincoln Park is made up of a number of funds. Eleven of these funds are classified as active, operational, debt service or capital outlay, which are presented in this budget.

Other funds of the City can be characterized as trust and agency funds and may be excluded from primary budget consideration.



## BUDGET MESSAGE

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### *Introduction*

There has never been a more challenging time for Michigan municipal governments. Costs are increasing more than revenue, payments for pension and health benefits for retirees is greater than for those people working and the state economy is moving away from an industrial state to one of small service and commercial business. Michigan Local Government is changing rapidly and dramatically. As the State of Michigan shifts away from the traditional manufacturing economy demonstrating the effects of globalization, the impact is severely restricting the ability of local governments, cities, villages, townships and counties, to provide public service programs within the existing tax structures. Simply, the income to operate the city is not enough to continue to pay active employees, maintain service programs, and keep commitments to past employees.

As stated in the five-year financial plan prepared by consultants Plante Moran Inc., in 2006, a state task force investigating the challenges facing local government and important services provided had many findings. Lincoln Park is being burdened by a rising number of expenditures. These are coming in the form of health care, pensions, and capital failures. The City government has experienced flat or declining revenue as a result of reductions in state shared revenue and property tax limits. To exacerbate the problem, fully developed and urban core cities are under the most financial strain. This includes the City of Lincoln Park. Legacy costs of post-employment benefits to retired workers have overtaken the majority of available revenue. Deferred maintenance of infrastructure is another problem facing the City.

Reserves have been drawn down to supplement the revenue shortfalls to the point that they no longer are enough to fill the gap between new income and new expenditures. As a result, actual reduction from prior year budget levels for general local government services must be part of this budget. This recommended budget of all funds is approximately 1.9% more than the present fiscal year. When offset for inflation, the general fund actually is a **.02% reduction**. Any further reductions will reduce services, and eliminate personnel.

There has been an ongoing effort to pre-fund retirees' health care while continuing to pay for retiree health care costs on a "pay as you go" basis. The liability for future costs based on actuarial recommendation is yet to be funded. The City now contracts with the Michigan Employees Retirement System for pre-funding investment management. Contribution to this fund is not yet budgeted. With the implementation of GASB 45, this will become an even more critical issue for the City in the next fiscal year. We must find a new funding mechanism for these costs.



## BUDGET MESSAGE

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This is a very basic budget. It contains no frills and it has been developed in conjunction with the five-year financial plan to ensure that the impact and results of decisions in this budget are addressed in the context of the entire city government's future.

Management worked with our consultants to ensure seamless planning and reporting. Again, I caution the city leaders that this budget is balanced based on our three year replacement revenue and reductions will be needed in two budget years or reductions to core services will be created.

### ***General Fund***

#### ***Summary of Significant Forecast Assumptions***

All forecasted revenues and expenditures are reported using the current financial resources measured focus and the modified accrual basis of accounting. Revenue is recognized when it is measured and available. Available is defined as being collected within the current period or soon enough to pay liabilities of the current period. Expenditures are recorded when a liability is incurred.

This financial forecast presents, to the best of management's knowledge and belief, the City's expected financial position and results of operations of its General Fund for the forecast periods. Accordingly, the forecast reflects management's judgment as of May 5th, 2008, the date of this proposed budget, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to making decisions regarding core service programs and policies. There will usually be differences between forecasted and actual results, because events or circumstances frequently do not occur as expected, and those differences may be material. The comparative historical information is extracted from the City's financial statements for those years.

- Historical data was taken from the City's audited financial reports.
- Estimates for 2008-09 are based on the current amended budget as adopted by the City Council.
- Estimates for subsequent years were developed using compounding inflation building off of the 2007-08 budget. Exceptions to this method are noted in the specific assumptions on the following pages.
- Annual inflation factors through fiscal years 2011-12 are based upon projections obtained from the United States Congressional Budget Office (CBO). An inflation factor 2.2 is used for each year. The Consumer Price Index (CPI) rose 3.4% in 2006, but was projected to rise 1.9% in 2007 and 2.3% in 2008. For this reason, 2.2% inflation was used for the remaining years.
- Data has been collected and financial estimates have been developed utilizing a number of expert sources including the City Financial Director and various Department Heads, State of Michigan Departments, and other professional sources.



## BUDGET MESSAGE

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### **General Fund**

The City's General Fund contains the budgetary and financial controls for all the City's activities and functions. These are not accounted for in other specialized funds, which contain restrictions on the usage of the fund's assets, mandated by City Charter, State Statute or bond covenants. This fund contains budgets for all Operating Departments. The General Fund uses the modified accrual basis of accounting for budgeting, which recognizes revenue when it is both measurable and available.

### **Revenue Assumptions**

Most revenues were increased by the inflation factors outlined in the General Assumptions section of the Executive Summary. **Any assumptions that varied significantly from the General Assumptions are as follows:**

#### **Property Taxes – Real and personal as well as garbage and rubbish**

- Property tax revenue estimates for the 2008-09 year are based on taxable values and millage rates. For fiscal years thereafter, forecasted future revenues estimates are based on an increase of 1.5% given the slow growth in property values.

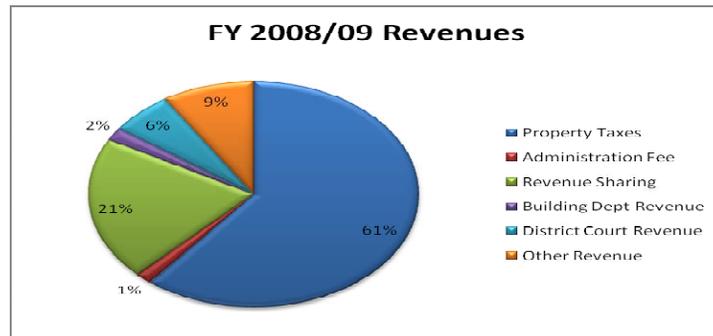
The City is currently levying the maximum available millage for operations; therefore, there are no un-levied mills available to use in the future to offset expenditure increases.

In November 2007, the voters of the City passed two millages to continue police and fire services and one for the Library. These new levies will first be levied on July 1, 2008, which will result in revenue for the year ended June 30, 2009. These millages will continue for 3 years before they expire. The police and fire maximum millage is 3.4591 mills of which 2.5 is levied and the millage for the library is .35 mills and .35 is levied.

- The City levies millage to cover costs for garbage and rubbish. However, the General Fund has been subsidizing the garbage and rubbish costs because the millage is capped and is not high enough to cover the costs. The General Fund subsidized \$7,000 for 06/07. Going forward, we have estimated a \$10,000 annual subsidy.
- Also, the City Council is considering removing the 1% tax administration fee from the City levies. This \$404,000 annual decrease in revenue has not been factored into the recommended budget. The administration fee has been decreased by \$20,000 annually, after an inflation increase, to take into account the impact of the new Michigan Business Tax, which exempts commercial and industrial property from some of the school taxes.

**State Shared Revenue** – When performing a projection, we use State Shared Revenue distribution projections issued by the Senate Fiscal Agency. Given recent developments with revenue sharing, a realistic estimate is in this budget however without a Constitutional guarantee, this funding source will always be at risk. We anticipate that statutory revenue sharing will, at best be slightly greater as of the latest estimates of March 31, 2008.

The recommended budget assumes that statutory and constitutional revenue sharing payments will be flat. This is partly based on the State Executive Budget recommendations issued February 2008, which indicated that revenue sharing would be flat from 2007 to 2008. This is accomplished by the State reducing the Statutory (discretionary) portion by the increase in the Constitutional portion.



**Cable Television Franchise Fees** – The fee estimates for the 2008-2009 year are based on the current budgeted estimate of \$350,000. This is \$43,000 less than the \$393,000 collected in 2007-08, however, due to the recent legislation related to the Cable Franchise fees, we concluded to be conservative and keep estimated revenues flat for the next five years. As you may know, under the new legislation, the City will still receive cable franchise fees. However, as other companies such as AT&T begin to offer cable services, the franchise fee revenue will most likely decrease. This is due to the fact that while the City may still have the same number of subscribers divided among more than one operator, any operator who currently pays the Metro Act Fee will be able to deduct this fee from the franchise fees paid to the City. As a result, the franchise fees paid to the City will begin to decrease when these companies get their offerings up and running.

**Fines and Forfeitures – District Court** – Fines and forfeitures for 2008-09 are based on the current budgeted estimate of \$1,411,786 plus 2.2% inflation. The City does not plan to subsidize the Court’s expenditures currently or in the future. Therefore, District Court Expenditures must meet projected revenues by adjustment to expenditures by the court administration to be equal to or less than District Court revenues.



## BUDGET MESSAGE

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**Library Fines** – Fines and forfeitures for 2008-09 are based on the current budgeted estimate and this funding is continued with the assistance of the increased levy allowance approved by the voters in November 2007.

**Interest** – Interest income is estimated to be \$275,000 in 2008-2009

**Rental Inspection** – Rental inspection fees vary from year to year depending on the timing of inspections. Therefore, the recommended budget includes an increase this year by 2.2% inflation based on revenue from two years prior.

**Building Permits** – The City has little vacant buildable land and, as such, building permit revenue is not expected to increase significantly, if at all. In the recommended budget, building permit revenue is projected to remain at the 2007-08 budgeted level.

**Community Center** – The City does not plan to subsidize the operations of the community center, however, the recent decision to resume management of the center places the city in a position of being unable to use recent historical trend data. As a result, the forecast assumes that expenditures are \$77,315 over revenue at this time. Please note that for 06/07, the activity of the community center was under the direction of a management company and this altered the operational assumptions for comparison this year.

**Pre-funding of Retiree Healthcare** – Many years ago, the City began setting funds aside to eventually be used to pay for retiree health care premiums. Currently, however, these funds are being used for current year health care premiums for retirees. With the implementation of GASB 45 in FY 2009, the City will be required to record the liability for pre-funding retiree health care. Beginning in 2009, based on actuarial valuations performed as of June 30, 2003, expenditures for the pre-funding of retiree healthcare was estimated at \$2 million for municipal retirees and \$2 million for police and fire retirees. An updated valuation has been requested but for this recommended budget, the 2003 figures were used. The impact is the net amount between \$4 million total cost and the cost that the City is already reflecting within the General Government department. While the City is not required to make the contribution, it will be in the City's best interest to attempt to fund this liability in future budgets.

### ***Retirement***

**Police and Fire System** – The City's annual required contribution for the 07-08 fiscal year was \$2,131,000 according to the actuarial valuation. Contributions are increased by 10% for the recommended budget year. In addition, the budget assumes an additional \$100,000 for new hire pension. Interest rate revenue from this system does not indicate any relief for the taxpayer.

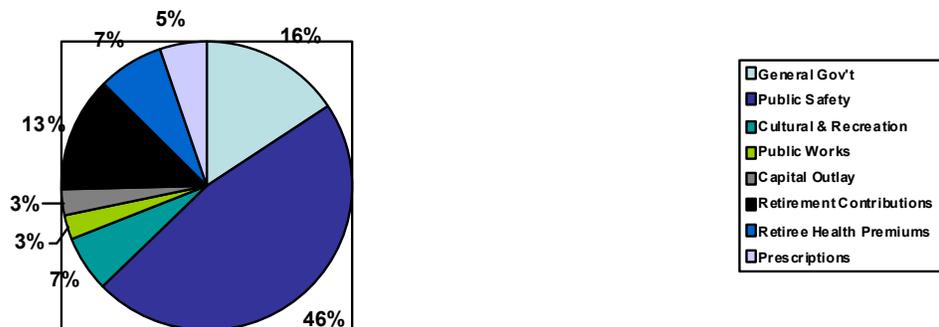
Municipal Employees System – The Municipal Employees contribution is meant to cover water and sewer and court employees as well as General Fund employees. The required 07-08 contribution of \$1,530,580 has been allocated to the General Fund in the amount of \$870,305 consistent with previous years. Contributions are increased 6.5% for the recommended budget year.

Retiree Health Premiums – Retiree health care premiums are forecasted to increase by 5%, which is the same as the increase for hospitalization noted above.

Starting in 07-08, the City decided to budget for all retirement payments in the General Government function rather than having the costs spread among the departments. This includes Police and Fire to ensure that core services and operations are considered in consistent terms and separate from uncontrollable expenses. In the recommended budget, the retirement contribution is shown under the General Government function.

### **Expenditures**

The proposed 2008/09 Budgets, are balanced in accordance with the Uniform Accounting and Budgeting Act.



The most significant cost of City operations involves personnel in terms of salary and benefits for active employees providing daily services and the legacy costs associated with pension and retiree health care for former employees. The shortfall between new income and expenses was predicted in the last five-year financial plan and was forecast to decrease into a deficit of \$50,000 by 2005. This did not happen due to the significant financial management changes made in the last two fiscal years and, instead, resulted in an audited general fund balance of \$2,290,720 in 2007.

The challenges for the recommended budget year include that nearly \$300,000 was budgeted from reserves to balance and to continue service operations for the 2007/08 fiscal year. If the budget beginning July 1, 2009 is exactly the same as the current 2007/08 budget in both revenue and expenditures, replacement revenue of at least



## BUDGET MESSAGE

\$1,997,000 would be needed. The City does not have this money available from reserves and core service programs and minimum administrative support staff cannot be reduced.

Pension costs are often referred to as legacy costs or costs that continue from the past. Each year the City actuarial contribution to both the Police and Fire and Municipal Systems exceeds \$3,271,475. In addition, the annual pay-as-you go costs for retirees health benefits is \$2,050,458 and prescription drug costs add another \$1,526,037. With the existing benefits the City is obligated to pay 30% of the general operating fund for the retiree costs. This leaves just 70% for service operations. Of this remaining amount of money, just the Police and Fire Department operations consume over 65%.

|                           |              |
|---------------------------|--------------|
| General Operations Budget | \$24,393,256 |
| Retiree Pensions          | \$ 3,271,475 |
| Retiree Health Care       | \$ 3,187,434 |

For purposes of this forecast, the discussion is summarized by cost center activities that are recommended in this budget.

- Community Recreation Center budget is at \$510,415.
- Funding support to Wayne County for local share of Public Library is \$271,251.
- Recreation Programs maintained with fee-for-services support.
- 25<sup>th</sup> District Court budget \$1,442,845.
- No Personnel salary/wage and benefit changes.
- Revenue Sharing of \$2,689,945 Constitutional and \$2,467,548 Statutory.
- Cable General Fund Franchise fees of 5%. PEG fund is a separate budget.
- All supply expenditures rolled back to below the past fiscal year.
- Overtime budgets rolled back.
- Rubbish and Trash fund budgeted within revenues from millage of 2.32 as rollback by state constitution and statute.

### **Tax Rates**

The proposed tax rate can be summarized as follows:

|                  | (Adopted) | (Adopted) |
|------------------|-----------|-----------|
|                  | 2007-2008 | 2008-2009 |
| General Tax Levy | 15.5209   | 19.3300   |
| Road Millage     | 0.0000    | 0.0000    |



## BUDGET MESSAGE

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|                      |        |        |
|----------------------|--------|--------|
| Solid Waste          | 2.3333 | 2.3278 |
| Retention Basin Levy | 1.0285 | 0.9214 |
| Judgment Levy        | 1.0490 | 0.9725 |

The tax rate represents the maximum allowed by the Headlee Amendment for both the millage and the solid waste fund.

### ***Water and Sewer Fund***

The City operates one Enterprise Fund, which accounts for the operation of the Water and Sewer System. The fund is financed and operated in a manner similar to a private enterprise. The intent is that costs (expenses, including depreciation) of providing water and sewer services to the general public are recovered through user charges. The fund uses full accrual accounting for budget purposes, which is based on Generally Accepted Accounting Principals (GAAP) and follows accounting and financial activities prescribed by the Financial Accounting and Standards Board (FASB) as long as it does not conflict with the Government Accounting Standards Board (GASB) guidance.

The appropriation for the Water & Sewer Fund is proposed to be \$10,729,370 an increase of \$42,583 over the FY 2007/08 appropriation. This budget includes a proposal to increase water rates from \$16.95 to \$18.81 to reflect increases in rates for water charges from the City of Detroit. Sewer disposal proposed rates include an increase from \$19.03 to \$21.99 per 1,000 cubic feet to reflect an increase from Wayne County.

Included in the Water & Sewer Fund is \$1,709,000 for improvements to the City's infrastructure, including:

- \$580,000 to initiate a water meter replacement program
- \$150,000 for city-wide storm sewer projects
- \$200,000 for the Kings Highway replacement of the sanitary sewer

### ***Summary***

Consistent with my personal philosophy of continuous improvement and strategic planning, this year's budget and financial plan has been enhanced in the following ways:

#### ***Budget Assumptions and Strategy***

*Any municipal budget can be analyzed in terms of solvency. The four relevant types of*



## BUDGET MESSAGE

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*solvency are:*

|                            |   |
|----------------------------|---|
| Cash Solvency:             | Having adequate money on hand to pay expenses.  |
| Budget Solvency:           | Estimated budgeted revenues being adequate to finance the budgets' appropriations and programs. |
| Long Range Solvency:       | The municipality having the tools to finance its services on a perennial basis.                 |
| Service Delivery Solvency: | The funds budgeted for expenses are adequate to meet the demand for services.                   |

### *Cash*

Historically, Lincoln Park has always been cash solvent. Cash insolvency occurs when a city has a repeated history of budget insolvency leading to long-term insolvency. This budget, as presented, is cash solvent, however I must caution it may create cash flow problems late in the fiscal year as the balances in tax collection accounts diminish. If at anytime during this fiscal year expected revenues decline, adjustments will have to be made immediately and must include employee layoffs. Delays in collections and personal property delinquencies must be monitored in this fiscal year.

### *Budget Solvency*

The proposed fiscal year 2008/09 budget meets the test of budget solvency as it is balanced and in compliance with state law.

Twenty eight percent (28%) of new spending goes to City retirees' pensions, health care and prescription coverage.

Revenues are conservatively estimated but based on historic fact with no increase in tax rates and fees. Budgets for General Operations, Water and Sewer, Major and Local Streets and all minor debt and internal service accounts have been prepared.

No revenues have been overlooked and expenditures are based on verified assumptions. Any inter-fund borrowing is based on a planned use of reserves with the treatment of the transfer as a loan between funds as permitted.

New revenues and use of reserves support general operating expenditures. The budget works principally due to the elimination of capital purchases, reduced employee



## BUDGET MESSAGE

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positions and no wage and benefit increases.

The budget also is balanced on expectation of receiving state revenue sharing payments at the projected amount as of April 30, 2008.

This budget contains \$375,700 dollars for capital needs. The better recommendation would be for a budget of \$718,000 more reasonable amount based on the five-year capital equipment schedule and department recommendations.

Reconstruction of roads, parks and water/sewer structures is primarily financed by Federal Block Grant funds. The Water and Sewer fund as well as the road funds are constrained by lower revenue and greater costs.

### *Long-Range Solvency*

As the professional nature of this document attests, we are maximizing our resources. This budget demonstrates management's commitment to view the consultants report and five-year plan as an integral part of this year's work. For future solvency, the recommended millage restoration question passed in November 2007. The statutory rollback of the voter approved 20 mills to the existing 15.52 mills, coupled with the past state shared revenue cuts, would have forced deeper cuts or eliminated services and a public vote was required for the City to afford to maintain core services. Of the maximum allowed, this recommended budget utilizes 18.3709 of the available voted millage.

### *Service Delivery Solvency*

This budget contains appropriations for all anticipated expenditures. All services are expected to remain viable with the modifications proposed. This budget is adequate to meet the core service needs of the City for the next twelve months.

There remains a question of long-range service delivery solvency. If revenues continue to remain restricted or decrease and expenditures continue to increase, there will be no other option than to reduce services by program elimination and additional employee reductions.

For the second time in history, the City budget is presented with a multi-year financial plan component. This means that management has developed this fiscal year spending plan with linkage to the five-year financial plan, presenting a series of recommendations and providing a means of demonstrating the impact of one-year determinations on the city government's future. Management also recommends that the prior budget Reduction Efforts and Balance Action report, as well as the consultant's 17-point fiscal



## BUDGET MESSAGE

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review, be studied for additional ideas for budget recommendations.

I wish to take this opportunity to thank all the Administrators and staff for their hard work and dedication in preparing this budget, especially Finance Director Lisa Santos and Management Assistant Julie Sadlowski. I look forward to working with you, staff and the citizens of Lincoln Park for another year of change, challenge and opportunity.

Respectfully submitted,

Steve M. Duchane

City Manager



## STATEMENT OF COMPLIANCE WITH BUDGETARY POLICIES & PRACTICES

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This recommended budget complies with the policies adopted by the Mayor and City Council by Resolution 05-37 as follows:

Emphasis on areas of long-term importance such as efficiency, effectiveness, employee relations, and technology improvements.

***Two new funds to properly service equipment replacement and technology infrastructure have been established and funded.***

Integrate performance measurement and productivity indicators in the budget.

***These are included in departmental program budgets.***

Avoid practices that balance current expenditures at the expense of future years' revenues.

***There will be a contribution to general fund balance for the FY08/09 Budget.***

Provide adequate maintenance and orderly replacement of capital facilities and equipment.

***The funding for equipment is budgeted for one year and schedules for five years.***

Maintain adequate level of funding for all retirement systems.

***Currently \$3.2 million to retirees to meet the systems budgeted.***

Enhance the property tax base.

***Cooperative financing and general employees support for economic development are incorporated in this budget.***

Actively support state legislative representatives that support proper community funding.

***Support for the MML Legislative Coordinator to be selected by the Mayor and Council will be provided in this budget.***

### Revenue

Maintain a diversified and stable taxable revenue base.

***Efforts to seek commercial area growth are supported and investments in capital projects promote private re-investment and new growth.***

Review fees and charges to ensure the cost of providing the service is appropriately charged.



## STATEMENT OF COMPLIANCE WITH BUDGETARY POLICIES & PRACTICES

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***All fees for business services have been reviewed and generally adjusted for inflation.***

### Reserve Policy

10% of General Fund operations

*The budget provides for a General Fund balance of 3.8% (less than 1 month of operations)*

### Capital Improvement Policies

#### **Implement a multi-year plan for capital improvements.**

Second year with multi-year perspective is recommended for funding. The plan for fiscal year 2008-09 also complies with the following subcomponents of the policy.

1. Maintain the fiscal integrity of the City's operating debt service and capital improvement budgets in order to provide services and construct and maintain public facilities, streets, and utilities.
2. The City shall make all capital improvements in accordance with the adopted capital acquisition program.
3. The City will continue to implement a multi-year plan for capital improvements, with proposed funding sources, and update it annually.
4. The City will coordinate decision making for the Capital Improvement Budget with the operating budget to make effective use of the City's limited resources for operating and maintaining existing services and facilities.
5. The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the priorities, and for which operating and maintenance costs have been included in the operating budget.
6. The City will attempt to maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
7. Capital investments will foster Lincoln Park's goal of preserving its infrastructure and heritage.
8. The City will maintain a responsible and prudent fiscal condition to minimize long-term interest expense when financing capital improvements with an ongoing systematic bonding program, which spreads the costs of the improvements to benefiting citizens.

The City will use governmental assistance to finance capital improvements that are consistent with the adopted capital improvement plan and City priorities. The City will



## STATEMENT OF COMPLIANCE WITH BUDGETARY POLICIES & PRACTICES

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approve these improvements only if operating and maintenance costs have been included in operating budget.

### Debt Policies

1. The City will confine long-term borrowing to capital improvements or project that cannot be financed from current revenues, and where the issuance of long-term debt is required, it will pay back bonds within a period not to exceed the expected useful life of the project.
2. The City will attempt to keep the average maturity of general obligation bonds at or below 20 years.
3. When possible, the City will use special assessment, revenue, tax increment, or other self-supporting bonds.
4. The City will not incur long-term debt to support current operations.
5. The City will maintain a sound relationship with all bond-rating agencies and will keep them informed about our current capital projects.
6. General obligation debt will not be used for enterprise activities.



## BUDGETARY TRENDS, ASSUMPTIONS & SUMMARIES

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In developing this budget and annual operations plan, numerous sources are used for the purpose of estimating community need; priorities and estimating revenue capacity have been utilized.

The city approaches the development of the budget by complying with the Uniform and Accounting Budgeting and Accounting Act of the State of Michigan. The budget is based on the same modified accrual method of accounting that is applied in the annual audited financial statements. In accordance with state law, the budget is amended at least once at mid-year and at the conclusion of the fiscal year or as often as experience indicates that material deviations from the adopted plan are occurring. Internally, the Director of Finance initiates the process and in concert with the City Manager, establishes an annually budget preparation calendar. A series of internal briefings and conferences with key staff administrators are held and then internal input is coordinated with external inputs beginning with an annual strategic organizational planning session of the Mayor and Council in January of each year. These activities result in submission of a recommended budget to the Mayor and City Council by April 1<sup>st</sup> of the calendar year as required by charter.

Amendments to the budget are initiated by administration based upon experience or revised estimates and submitted to the Mayor and Council for adoption. All budgets are approved at the department level and the adopting resolution of the Mayor and City Council assigned activity and line item amendatory change authority to the Finance Director and City Manager as assigned.

A significant external input is the economic strategic plan (2006) that provides objectives and priorities for enhancement of the tax base and demographic characteristics such as housing, population and commercial sales trends. Additionally citywide survey data (2006) was used by City Management concerning resident priorities in developing the recommendations for services and the financing of those services.

The master land use plan that guides the development and use of properties upon which property tax is based. This plan (2007) was adopted following significant input from the public during three public hearings.

Plant & Moran, PLLC, the City independent auditing consulting firm was retained to compile a five-year financial forecast. The Five-Year Financial analysis and projections provide an in-depth estimation of future financial conditions and developed an automated tool to facilitate the analysis of financial operational objective and the projection of fee income, tax income and the use of fund balance, or reserves.



## **BUDGETARY TRENDS, ASSUMPTIONS & SUMMARIES**

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Estimates for property tax revenue are based on the underlying application of various state laws and the formulation for each is described in this budget. The city has determined that the term revenues include the planned use of or draw down from fund reserves or balances, the funds on hand after the completion of one fiscal year and unencumbered or designated to capital or contractual obligations.

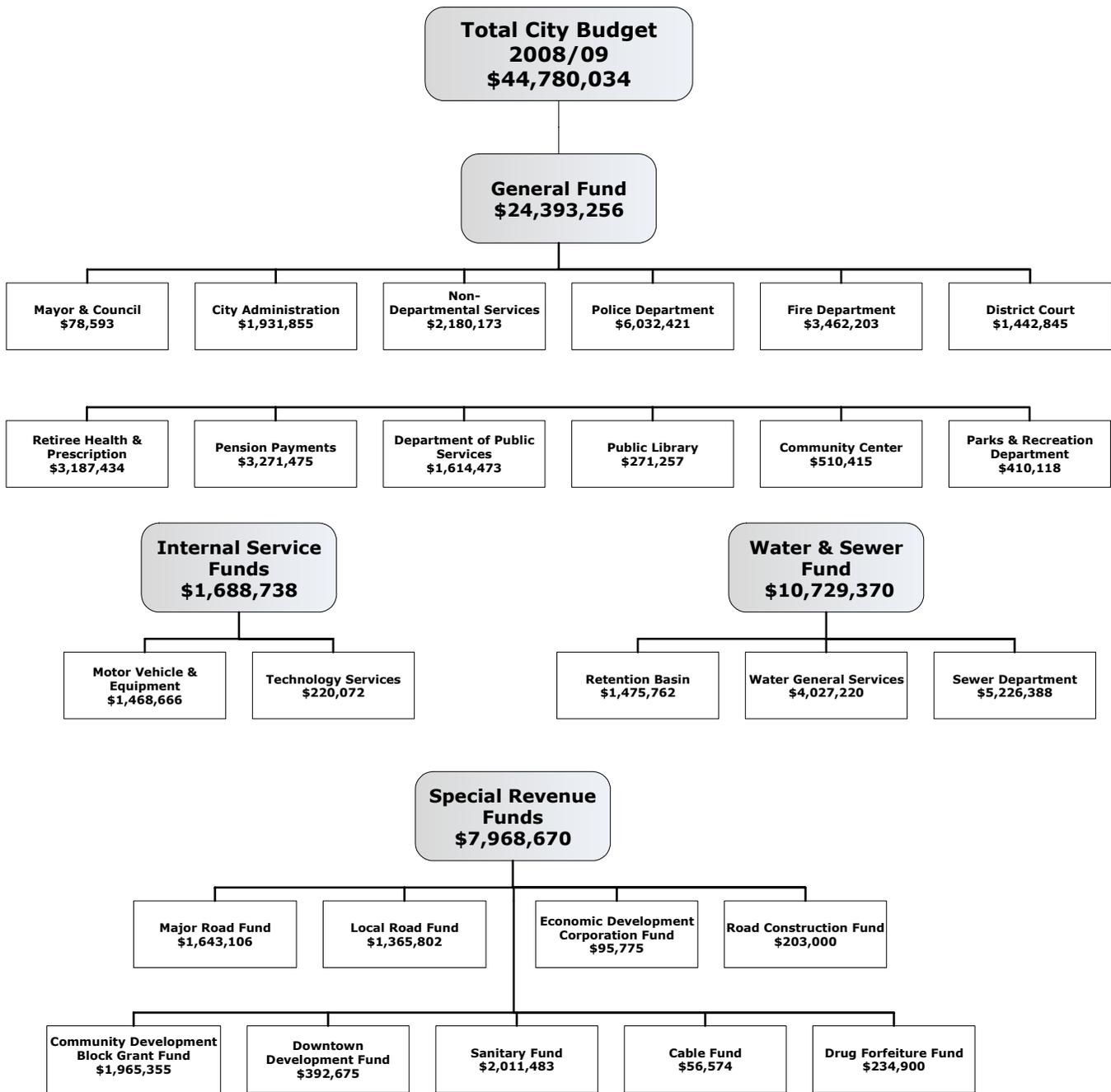
This budget has been developed using the best available information concerning financial trends and community conditions. Additionally, two public meetings and two Mayor and Council work sessions were held seeking public input prior to budget adoption on June 2, 2008.



# **APPROPRIATIONS RESOLUTION**



# FINANCIAL ORGANIZATIONAL CHART



**PROPOSED RESOLUTION**

**DATE: June 2, 2008**

**MOVED:** COUNCILPERSONS Brady, DiSanto, Kandes, McPartlin, Myers, Murphy, Mayor Vaslo

**SUPPORTED:** COUNCILPERSONS Brady, DiSanto, Kandes, McPartlin, Myers, Murphy, Mayor Vaslo

**CITY OF LINCOLN PARK  
GENERAL AND SPECIAL APPROPRIATIONS ACT**

A RESOLUTION TO PROVIDE FOR ADOPTION OF A BUDGET PROPOSED BY THE MAYOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009 AND MILLAGE RATES TO SUPPORT THIS BUDGET.

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LINCOLN PARK:**

**SECTION 1.** That for the expenditures of the City Government and its activities for the fiscal year, beginning July 1, 2008 and ending June 30, 2009, the amounts in the following sections are hereby appropriated.

**SECTION 2.** That for the said fiscal year there is hereby appropriated out of the General Fund on an activity basis, the following:

**REVENUES**

|                           |                   |
|---------------------------|-------------------|
| PROPERTY TAXES            | 15,589,585        |
| FEDERAL SOURCES           | 0                 |
| STATE SOURCES             | 5,272,491         |
| LICENSES AND PERMITS      | 2,369,673         |
| FINES & FORFEITS          | 1,450,000         |
| INTEREST AND RENTS        | 312,000           |
| TRANSFER FROM OTHER FUNDS | 0                 |
| OTHER                     | 0                 |
| <b>TOTAL REVENUES</b>     | <b>24,993,749</b> |

**EXPENDITURES**

|   |                   |
|---|-------------------|
| MAYOR & COUNCIL                               | 78,593            |
| CLERK   | 190,439           |
| MANAGEMENT OFFICE                             | 340,272           |
| ELECTIONS                                     | 74,728            |
| ASSESSOR                                      | 120,692           |
| CITY ATTORNEY                                 | 153,200           |
| FINANCE                                       | 274,167           |
| TREASURER                                     | 214,556           |
| BUILDING & GROUNDS                            | 1,179,689         |
| HISTORICAL MUSEUM                             | 17,000            |
| POLICE  | 6,032,421         |
| FIRE  | 3,462,203         |
| BUILDING                                      | 539,737           |
| DEPARTMENT OF PUBLIC SERVICES                 | 86,349            |
| STREET LIGHTING                               | 505,060           |
| SOCIAL SERVICES                               | 162,225           |
| PARKS & FORESTRY                              | 348,435           |
| RECREATION                                    | 410,118           |
| COMMUNITY CENTER                              | 510,415           |
| LIBRARY                                       | 271,251           |
| DISTRICT COURT                                | 1,442,845         |
| PLANNING COMMISSION                           | 8,300             |
| COMM PLANNING & DEV                           | 15,764            |
| GENERAL GOVERNMENT                            | 7,954,797         |
| <b>TOTAL EXPENDITURES</b>                     | <b>24,393,256</b> |
| <br>  |                   |
| CONTINGENCIES                                 | <u>0</u>          |
| <br>  |                   |
| <b>TOTAL EXPENDITURES &amp; CONTINGENCIES</b> | <b>24,393,256</b> |
| <br>  |                   |
| CONTRIBUTION TO FUND BALANCE                  | <u>600,493</u>    |
| <br>  |                   |
| <b>TOTAL GENERAL FUND</b>                     | <b>24,993,749</b> |

**SECTION 3.** That for the said fiscal year there is hereby appropriated out of the Major Streets Fund on an activity basis, the following:

|                     |  |                  |
|---------------------|--|------------------|
| <b>REVENUES</b>     |  |                  |
|                     | INTEREST ON INVESTMENTS                          | 55,000           |
|                     | STATE SHARED REVENUES                            | 1,485,455        |
|                     | <b>TOTAL REVENUES</b>                            | 1,540,455        |
| <b>EXPENDITURES</b> |  |                  |
|                     | ROUTINE MAINTENANCE                              | 839,084          |
|                     | TRAFFIC SERVICES                                 | 140,398          |
|                     | WINTER MAINTENANCE                               | 277,244          |
|                     | TRANSFER TO LOCAL STREETS                        | 386,380          |
|                     | <b>TOTAL EXPENDITURES &amp; CONTINGENCIES</b>    | 1,643,106        |
|                     | <b>APPROPRIATED SURPLUS</b>                      | <u>(102,651)</u> |
|                     | <b>TOTAL REVENUES &amp; APPROPRIATED SURPLUS</b> | (1,643,106)      |

**SECTION 4.** That for the said fiscal year there is hereby appropriated out of the Local Streets Fund on an activity basis, the following:

|                     |  |           |
|---------------------|--|-----------|
| <b>REVENUES</b>     |  |           |
|                     | INTEREST ON INVESTMENTS                          | 25,000    |
|                     | STATE SHARED REVENUES                            | 581,454   |
|                     | TRANSFER IN - MAJOR STREETS FUND                 | 386,380   |
|                     | <b>TOTAL REVENUES</b>                            | 992,834   |
| <b>EXPENDITURES</b> |  |           |
|                     | ROUTINE MAINTENANCE                              | 854,575   |
|                     | TRAFFIC SERVICES                                 | 180,428   |
|                     | WINTER MAINTENANCE                               | 330,799   |
|                     | <b>TOTAL EXPENDITURES &amp; CONTINGENCIES</b>    | 1,365,802 |
|                     | <b>APPROPRIATED SURPLUS</b>                      | (372,968) |
|                     | <b>TOTAL REVENUES &amp; APPROPRIATED SURPLUS</b> | 1,365,802 |

**SECTION 5.** That for the said fiscal year there is hereby appropriated out of the Cable T.V. Fund on an activity basis, the following:

|                                |        |
|--------------------------------|--------|
| <b>CABLE T.V. REVENUES</b>     | 78,600 |
| <b>CABLE T.V. EXPENDITURES</b> | 56,574 |

**SECTION 6.** That for the said fiscal year there is hereby appropriated out of the Sanitation Fund on an activity basis, the following:

|                                |           |
|--------------------------------|-----------|
| <b>SANITATION REVENUES</b>     | 1,975,052 |
| <b>SANITATION EXPENDITURES</b> | 2,011,483 |

**SECTION 7.** That for the said fiscal year there is hereby appropriated out of the Community Development Block Grant Fund on an activity basis, the following:

|  |           |
|--|-----------|
| <b>COMMUNITY DEVELOPMENT GRANTS REVENUES</b>     | 850,651   |
| <b>COMMUNITY DEVELOPMENT GRANTS EXPENDITURES</b> | 1,965,355 |

**SECTION 8.** That for the said fiscal year there is hereby appropriated out of the Drug/Forfeiture Fund on an activity basis, the following:

|                                     |         |
|-------------------------------------|---------|
| <b>DRUG/FORFEITURE REVENUES</b>     | 142,750 |
| <b>DRUG/FORFEITURE EXPENDITURES</b> | 234,900 |

**SECTION 9.** That for the said fiscal year there is hereby appropriated out of the Road Improvement Fund on an activity basis, the following:

|  |         |
|--|---------|
| <b>ROAD CONSTRUCTION REVENUES</b>                | 16,000  |
| <b>ROAD CONSTRUCTION EXPENDITURES</b>            | 203,000 |
| <b>APPROPRIATED SURPLUS</b>                      | 187,000 |
| <b>TOTAL REVENUES &amp; APPROPRIATED SURPLUS</b> | 203,000 |

**SECTION 10.** That for the said fiscal year there is hereby appropriated out of the Sewer and Water Fund on an activity basis, the following:

|                                     |            |
|-------------------------------------|------------|
| <b>WATER AND SEWER REVENUES</b>     | 12,000,606 |
| <b>WATER AND SEWER EXPENDITURES</b> | 10,729,370 |

**SECTION 11.** That for the said fiscal year there is hereby appropriated out of the Vehicle and Equipment Fund on an activity basis, the following

|   |           |
|---|-----------|
| <b>VEHICLE AND EQUIPMENT REVENUES</b>     | 1,350,811 |
| <b>VEHICLE AND EQUIPMENT EXPENDITURES</b> | 1,468,666 |

**SECTION 12.** That for the said fiscal year there is hereby appropriated out of the Technology Services Fund on an activity basis, the following

|   |         |
|---|---------|
| <b>TECHNOLOGY SERVICES REVENUES</b>     | 220,072 |
| <b>TECHNOLOGY SERVICES EXPENDITURES</b> | 220,072 |

**SECTION 13.** That for the said fiscal year there is hereby appropriated out of the Economic Development Fund on an activity basis, the following

|  |        |
|--|--------|
| <b>ECONOMIC DEVELOPMENT CORPORATION REVENUES</b>     | 40,577 |
| <b>ECONOMIC DEVELOPMENT CORPORATION EXPENDITURES</b> | 95,775 |
| <b>APPROPRIATED SURPLUS</b>                          | 55,198 |
| <b>TOTAL REVENUES &amp; APPROPRIATED SURPLUS</b>     | 95,775 |

**SECTION 14.** That for the said fiscal year there is hereby appropriated out of the Downtown Development Authority Fund on an activity basis, the following

|  |         |
|--|---------|
| <b>DOWNTOWN DEVELOPMENT AUTHORITY REVENUES</b>     | 500,659 |
| <b>DOWNTOWN DEVELOPMENT AUTHORITY EXPENDITURES</b> | 392,675 |

**SECTION 15.** That the City Council adopts by this resolution fees for the public records and services provided by the City of Lincoln Park for the fiscal year July 1, 2008 through June 30 2009. Any parts of resolutions that are in conflict with this article are repealed. Charges for Water services and Sewerage services shall be increased to the following rates for bills rendered after July 1, 2008:

|                       |    |       |                  |
|-----------------------|----|-------|------------------|
| Water Rates           | \$ | 18.81 | per 1,000 cu ft. |
| Capital Improvements  | \$ | 2.90  | per 1,000 cu ft. |
| Sewer Rates           | \$ | 21.99 | per 1,000 cu ft. |
| Sewer Improvements    | \$ | 5.68  | per 1,000 cu ft. |
| Ecorse Creek User Fee | \$ | 4.04  | per 1,000 cu ft. |
| Sewer Surcharge       | \$ | 1.43  | per 1,000 cu ft. |
| Meter Charges:        |    |       |                  |
| Less than 1"          | \$ | 2.55  | per quarter      |
| 1"                    | \$ | 4.10  | per quarter      |
| 1.5"                  | \$ | 5.75  | per quarter      |
| 2"                    | \$ | 7.60  | per quarter      |
| 2.5"                  | \$ | 8.85  | per quarter      |
| 3"                    | \$ | 10.45 | per quarter      |
| 3.5"                  | \$ | 12.05 | per quarter      |
| Composting Charge     | \$ | 3.00  | per quarter      |

This article is intended to preserve all existing charges and fees set forth in any resolution, ordinance, or law which is not in conflict with this article and to fulfill the requirement of any ordinance authorizing the City Council to establish fees by resolution. Fees for public records not set forth in this article, or in any resolution, ordinance, or law shall be set by the City Manager, with concurrence of City Council, in accordance with Act 442 of the Public Acts of 1976, as amended. Fees for public services not specifically set forth in this article or in any other resolution, ordinance, or law may be established by the City Manager, who shall promptly notify City Council in writing of each of them. The City Manager shall establish fees for public services based upon the cost of providing the public service

The City Manager is hereby authorized to make transfers within the budgetary centers established in this resolution but all transfers between budgetary centers, contingencies, reserves, and fund balances shall be made only by further action of the City Council pursuant to law. The City Manager is hereby authorized to release bidding documents for those capital items and recurring commodities expressly authorized within appropriations in this resolution for public review by the City Council following receipt of bids

The Mayor and Council directs the Treasurer to add one percent penalty per month to all taxes, charges and assessments paid and further, upon all city taxes, charges and assessments returned to the County Treasurer upon any delinquent tax roll, a charge of three percent shall be added and the same shall be collected by the County Treasurer in like manner as together with the taxes, charges and assessments so returned.

**SECTION 16.** Be it further resolved that the following millage rates as provided by charter or statute be assessed:

|                            |         |
|----------------------------|---------|
| <b>OPERATING MILLAGE*</b>  | 19.3300 |
| <b>SANITATION MILLAGE*</b> | 2.3278  |

\* These are estimated millage rates at the time of preliminary budget preparation. Waiting for Wayne County final equalization numbers so actual millage rates are yet to be determined



# **COMMUNITY TRENDS**



## ORGANIZATIONAL STRATEGY AND PLAN

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Established as a village in 1921 and reorganized as a city in 1925, the City of Lincoln Park was founded on the principals of family values and hard work. While on this continuous process of shaping the urban lifestyle of the future with the values of the past. The City of Lincoln Park must prepare a strategy that will sustain a strong economic foundation.

This strategic plan is a framework for future action and it provides a rationale approach to a new strategy for the City of Lincoln Park. It is framework for action to support Lincoln Park’s future economic prosperity and long-term fiscal competitiveness. It is not a work plan, in that it does not assign specific tasks to specific organizations. Rather, it proposes strategic directions to focus the attention and energies of all stakeholders in a common direction. Stakeholders are provided suggested priorities, which is the first focus of this effort and challenges all of the stakeholders to jointly develop and implement specific action plans.

The strategy supports the Mission Statement for the City Government and achievement of Council’s Goals for the Community as articulated in Lincoln Park City Council’s Strategic Policies – Resolution 5-37.

The central goal of the is clear, it is to improve the quality of life in the City through economic growth that creates jobs, generates wealth and investment, and helps to ensure the City’s long-term fiscal health.

The strategy is one of a series of strategic policy documents being prepared under the umbrella of the City Council’s Corporate Strategic Plan in order to guide the decision-making process of this great City. The other strategic efforts include the Downtown Development Plan, Master Land Use Plan, and Community Development Block Grant Program Plan.

One of the biggest challenges for the city government is to make better use of the resources that already exist in the community. This means two things:

1. All stakeholders must conceive and then act upon a common vision for Lincoln Park’s economic future.
2. The city administration, other governments and public agencies, the private and volunteer sectors and all other interested parties must forge new partnerships and create “An Alignment of Strategic Intent” in order to successfully implement this vision.

***The next steps are critical to the success of the strategy. These steps include communicating the strategic directions and potential action areas in the strategy to the city’s administration, the community, our government partners in Wayne County, and other regional organizations such as the Michigan Suburbs Alliance and the Downriver Community Conference.***



## ORGANIZATIONAL STRATEGY AND PLAN

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### ***Mission Statement***

Our mission is to improve the livability and quality of life in Lincoln Park. We will accomplish this task through the creation of incentives that will ensure the optimal future financial success of Lincoln Park for the City's stakeholders.

The Incentives for our Economic Development Strategy are:

- ❖ Increase the tax base
- ❖ Provide excellent means of commerce for residents and visitors
- ❖ Restore infrastructure to a level supportive of both citizens, and new development
- ❖ Create Jobs
- ❖ Generate Wealth and Investment
- ❖ Build on strengths to attract new business

### **Vision Statement for City of Lincoln Park for Economic Development**

The future of economic development for the City of Lincoln Park will depend very greatly on this strategic plan project. We are responsible for the development and improvement of the business, industrial and residential districts.

This strategic plan supports the Downtown Development Authority, Master Land Use Plan and Community Development Block Grant Program, and provides assistance to the Planning Commission and the City council for economic development projects.

We will use this vision to plan for the future of our city, with the collaboration of these various authorities being the key to success. We must avoid duplication of projects and to be able to concentrate our financial goals to one common goal- development to fit Lincoln Park, and improve the quality of life for our residents.

It is through this strategic vision we will show responsibility for business retention and expansions throughout the city, improving the economic base of the community, creating employment opportunities and reducing commercial, industrial and residential property vacancies.



## ORGANIZATIONAL STRATEGY AND PLAN

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Successful economic development in the area will guarantee the continued success of Lincoln Park being a vibrant inner ring suburb of Detroit. We will provide awareness and leadership to the DDA, Master Land Use Plan, Community Development Block Grant Program and city council to see that we must all have one common goal in mind-the future of our city.

### Strengths

1. There is an existing Downtown Development Authority, Economic Development Corporation and Brownfield Redevelopment Authority. All three are groups that assist a city in handling development issues. The DDA would see to the downtown area and probably more commercial and restaurant development, the EDC would see to larger scale city development, including the industrial concerns and the BRA would ensure that all parcels in the city could function at their highest potential, especially those with perceived or real pollution. To enhance this strength, a workshop could be held to ensure that all three are functioning as team members and are up to date on the possibilities that further economic development would offer the city.
2. Condominium and housing development has grown slightly. A higher density housing development is currently under construction and there are no real vacancies among the homes in the city. This provides for a customer base for commercial growth and offers assistance to the city's tax base. Single-family houses can range from \$75,000-\$150,000 and up. This affordability makes this community appealing to young families and the elderly.
3. A five-year capital project plan is already in place. This plan includes important improvements such as street repair. It is also flexible and could be altered to facilitate new development.
4. The concerned city departments (planning, engineering, etc.) have gone through a redevelopment-ready review, which streamlines the process to benefit those looking to develop in the city. The departments also rewrote some development-related ordinances to make them user-friendlier.
5. A five-year financial operations plan is in place. This plan provides estimates of renewable revenue and illustration as to the effects of operational and policy decisions on business components such as fund balances, distribution of cost and resources and the needs of the community government with financial illustration of net results.



## ORGANIZATIONAL STRATEGY AND PLAN

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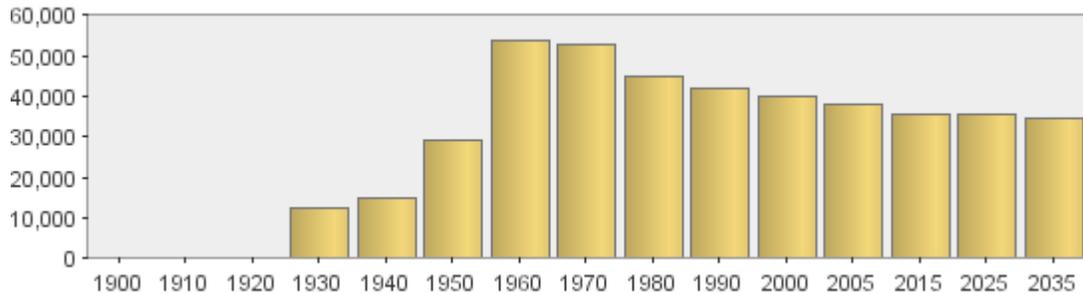
### Weaknesses

1. The government has not changed and thus, is becoming antiquated. The city's charter has not been revised since 1925 and does not allow for efficiency in all cases. To overcome this weakness, the important players, such as the block grant officer, planning and building offices would have to buy into strategic plans that make the development process more streamlined. Unfortunately the city is too focused on the past and often looks backward through rose-colored glasses rather than into the future.
2. The city's infrastructure is in poor shape. Roads and other city provided infrastructure are important to smart economic development; lack of this infrastructure has not enticed businesses to locate in the city. Much of the water and sewer infrastructure in Lincoln Park dates from the 1920's through the 1950's.



## COMMUNITY PROFILE

### Population Forecast



| Population and Households           | Census<br>2000 | SEMCOG<br>Jun 2008 | Change<br>2000-2008 | SEMCOG<br>2035 |
|-------------------------------------|----------------|--------------------|---------------------|----------------|
| Total Population                    | 40,008         | 37,998             | -2,010              | 34,760         |
| Group Quarters Population           | 128            | 128                | 0                   | 144            |
| Household Population                | 39,880         | 37,870             | -2,010              | 34,616         |
| Housing Units                       | 16,821         | 16,858             | 37                  | -              |
| Households (Occupied Housing Units) | 16,204         | 15,883             | -321                | 15,807         |
| Residential Vacancy Rate            | 3.7%           | 5.8%               | 2.1%                | -              |
| Average Household Size              | 2.46           | 2.38               | -0.08               | 2.19           |

#### Annual Average

| Components of Population Change                             | Census<br>1990-1999 | SEMCOG<br>2000-2006 |
|---|---------------------|---------------------|
| Natural Increase (Births - Deaths)                          | 170                 | 124                 |
| Births  | 587                 | 547                 |
| Deaths  | 417                 | 423                 |
| Net Migration (Movement In - Movement Out)                  | -352                | -404                |
| <b>Population Change (Natural Increase + Net Migration)</b> | <b>-182</b>         | <b>-279</b>         |

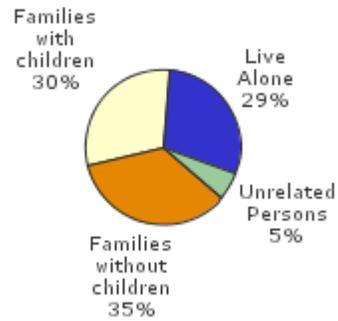
Source: Michigan Department of Community Health  
Vital Statistics, U.S. Census Bureau, and SEMCOG.



## COMMUNITY PROFILE

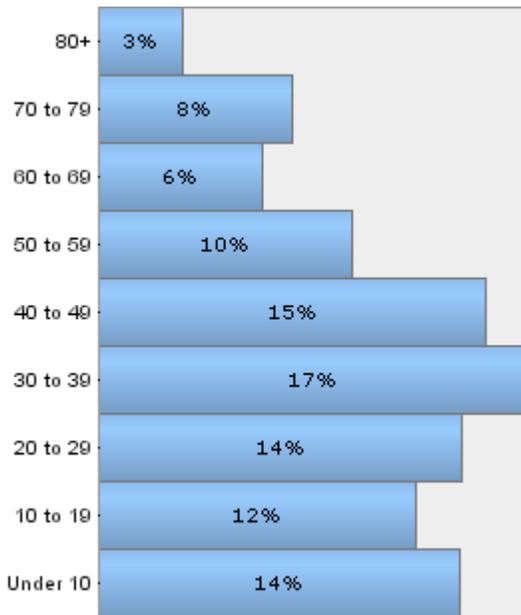
### Demographics

| Household Types           | Census 2000   | Change 1990-2000 |
|---------------------------|---------------|------------------|
| Live Alone                | 4,742         | 650              |
| Under 65                  | 2,914         | 644              |
| 65 and over               | 1,828         | 6                |
| Families with children    | 4,891         | -605             |
| Married                   | 3,404         | -707             |
| Unmarried                 | 1,487         | 102              |
| Families without children | 5,684         | -326             |
| Unrelated Persons         | 887           | 228              |
| <b>Total Households</b>   | <b>16,204</b> | <b>-53</b>       |



### Population by Age

| Age Group    | Census 2000   | Change 1990-2000 |
|--------------|---------------|------------------|
| 85 and over  | 476           | 93               |
| 80 to 84     | 861           | 269              |
| 75 to 79     | 1,447         | 320              |
| 70 to 74     | 1,596         | -65              |
| 65 to 69     | 1,260         | -1,001           |
| 60 to 64     | 1,325         | -952             |
| 55 to 59     | 1,650         | -142             |
| 50 to 54     | 2,334         | 605              |
| 45 to 49     | 2,847         | 901              |
| 40 to 44     | 3,211         | 536              |
| 35 to 39     | 3,309         | -143             |
| 30 to 34     | 3,361         | -661             |
| 25 to 29     | 3,212         | -610             |
| 20 to 24     | 2,477         | -377             |
| 15 to 19     | 2,368         | -306             |
| 10 to 14     | 2,618         | -102             |
| 5 to 9       | 2,885         | 19               |
| Under 5      | 2,771         | -208             |
| <b>Total</b> | <b>40,008</b> | <b>-1,824</b>    |





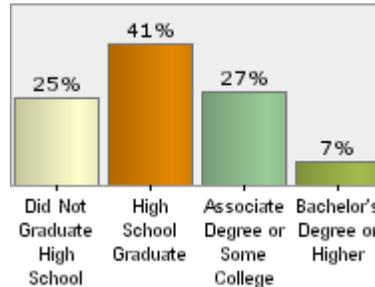
## COMMUNITY PROFILE

| Senior and Youth Population | Census 2000 |       | Change 1990-2000 |
|-----------------------------|-------------|-------|------------------|
| 65 and over                 | 5,640       | 14.1% | -384             |
| Under 18                    | 9,732       | 24.3% | -413             |
| 5 to 17                     | 6,961       | 17.4% | -205             |

Note: Population by age changes over time because of the aging of people into older age groups, the movement of people, and the occurrence of births and deaths.

| Race and Hispanic Origin  | Census 1990   |               | Census 2000   |               | Percentage Point Chg 1990-2000 |
|---------------------------|---------------|---------------|---------------|---------------|--------------------------------|
| Non-Hispanic              | 40,244        | 96.2%         | 37,452        | 93.6%         | -2.6%                          |
| White                     | 39,472        | 94.4%         | 35,701        | 89.2%         | -5.1%                          |
| Black                     | 381           | 0.9%          | 810           | 2.0%          | 1.1%                           |
| Asian or Pacific Islander | 169           | 0.4%          | 200           | 0.5%          | 0.1%                           |
| Other                     | 222           | 0.5%          | 741           | 1.9%          | 1.3%                           |
| Hispanic                  | 1,588         | 3.8%          | 2,556         | 6.4%          | 2.6%                           |
| <b>Total Population</b>   | <b>41,832</b> | <b>100.0%</b> | <b>40,008</b> | <b>100.0%</b> | <b>0.0%</b>                    |

| Highest Level of Education*    | Census 2000 | Percentage Point Chg 1990-2000 |
|--------------------------------|-------------|--------------------------------|
| Graduate / Professional Degree | 1.9%        | -0.2%                          |
| Bachelor's Degree              | 5.0%        | 0.4%                           |
| Associate Degree               | 5.3%        | 0.3%                           |
| Some College, No Degree        | 21.7%       | 4.3%                           |
| High School Graduate           | 40.7%       | 2.4%                           |
| Did Not Graduate High School   | 25.3%       | -7.1%                          |

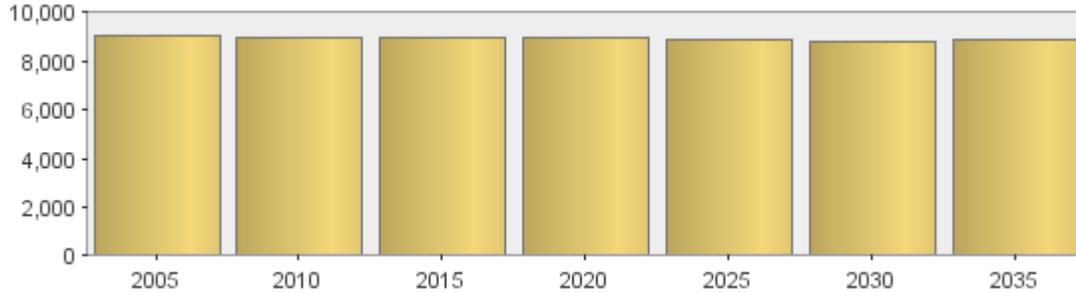


\* Population age 25 and over



## COMMUNITY PROFILE

### Job Forecast



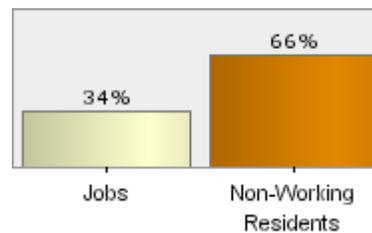
Note: Numbers are by place-of-work. They include wage and salary jobs as well as self-employed, but do not include Farming, Construction, and Military jobs. If any five-year interval employment numbers from 2005-2035 are not shown, the numbers were blocked for confidentiality reasons.

Source: SEMCOG 2035 Forecast.

| Jobs by Industry                         | SEMCOG 1990   | SEMCOG 2000   | Change 1990-2000 |
|--|---------------|---------------|------------------|
| Agriculture, Mining, & Natural Resources | 20            | 13            | -7               |
| Manufacturing                            | 868           | 270           | -598             |
| Transportation, Communication, & Utility | 633           | 122           | -511             |
| Wholesale Trade                          | n/a           | n/a           | n/a              |
| Retail Trade                             | 4,670         | 5,639         | 969              |
| Finance, Insurance, & Real Estate        | 400           | 459           | 59               |
| Services                                 | 5,015         | 3,471         | -1,544           |
| Public Administration                    | n/a           | n/a           | n/a              |
| <b>Total Jobs</b>                        | <b>12,380</b> | <b>10,859</b> | <b>-1,521</b>    |

Note: "n/a" indicates data blocked due to confidentiality concerns of ES-202 files.

| Daytime Population        | SEMCOG and Census 2000 | Change 1990-2000 |
|---------------------------|------------------------|------------------|
| Jobs                      | 10,859                 | -1,521           |
| Non-Working Residents     | 21,437                 | -1,569           |
| Age 15 and under          | 8,753                  | -284             |
| Not in labor force        | 11,467                 | -913             |
| Unemployed                | 1,217                  | -372             |
| <b>Daytime Population</b> | <b>32,296</b>          | <b>-3,090</b>    |



Note: The number of residents attending school outside or commuting into to Lincoln Park is not available.



## COMMUNITY PROFILE

| Where Workers Commute From *                         |                     | Census 2000  |               |
|--|---------------------|--------------|---------------|
|  |                     | Workers      | Percent       |
| 1  | Lincoln Park        | 2,436        | 29.5%         |
| 2  | Detroit             | 961          | 11.6%         |
| 3  | Allen Park          | 414          | 5.0%          |
| 4  | Taylor              | 399          | 4.8%          |
| 5  | Wyandotte           | 394          | 4.8%          |
| 6  | Southgate           | 267          | 3.2%          |
| 7  | Brownstown Township | 221          | 2.7%          |
| 8  | Dearborn            | 211          | 2.6%          |
| 9  | Ecorse              | 191          | 2.3%          |
| 10   | Trenton             | 168          | 2.0%          |
| -  | Elsewhere           | 2,594        | 31.4%         |
| * Workers, age 16 and over, employed in Lincoln Park |                     | <b>8,256</b> | <b>100.0%</b> |

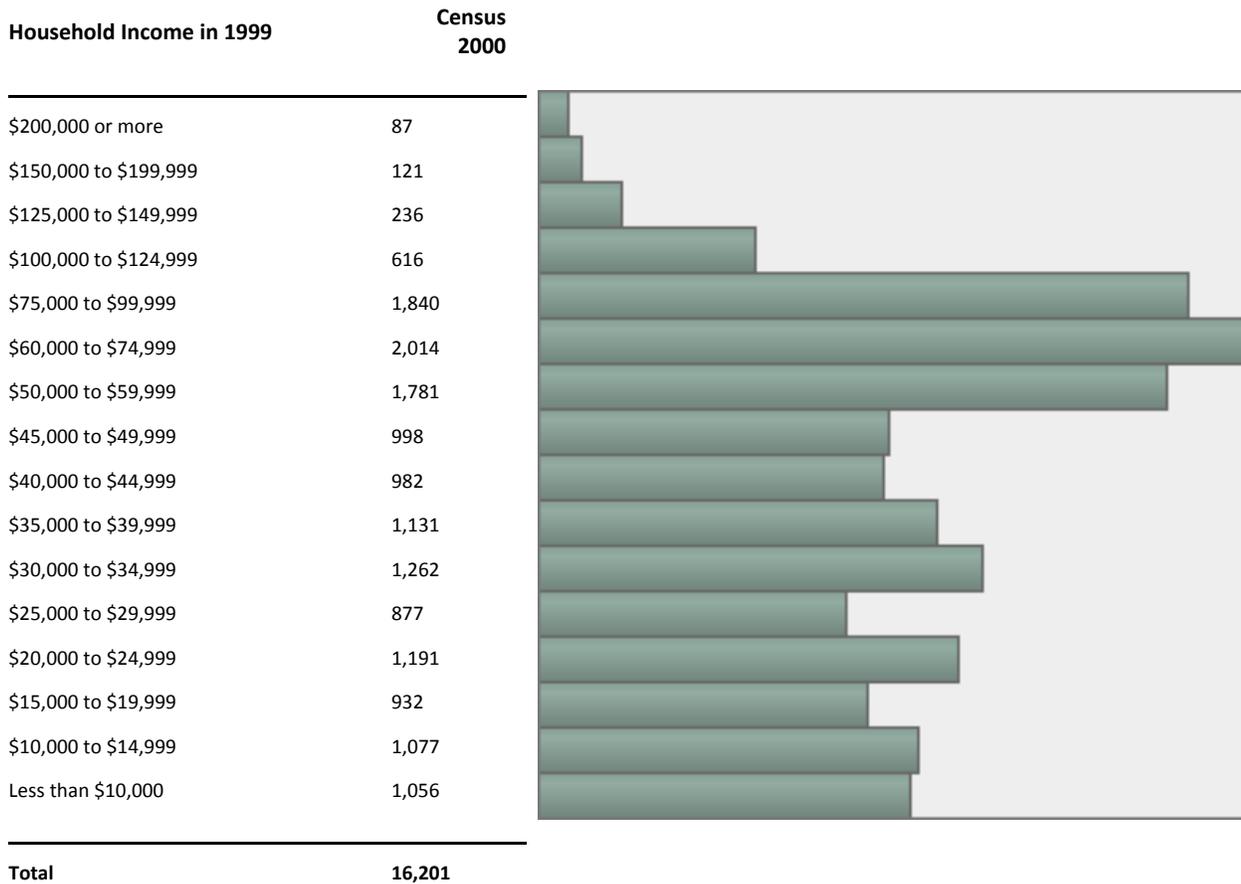
### Resident Population

| Where Residents Work *                               |              | Census 2000   |               |
|--|--------------|---------------|---------------|
|  |              | Workers       | Percent       |
| 1  | Detroit      | 2,803         | 15.5%         |
| 2  | Lincoln Park | 2,436         | 13.5%         |
| 3  | Dearborn     | 1,595         | 8.8%          |
| 4  | Taylor       | 1,386         | 7.7%          |
| 5  | Southgate    | 965           | 5.3%          |
| 6  | Romulus      | 902           | 5.0%          |
| 7  | Livonia      | 661           | 3.7%          |
| 8  | Wyandotte    | 655           | 3.6%          |
| 9  | Allen Park   | 596           | 3.3%          |
| 10   | Ecorse       | 498           | 2.8%          |
| -  | Elsewhere    | 5,594         | 30.9%         |
| * Workers, age 16 and over, residing in Lincoln Park |              | <b>18,091</b> | <b>100.0%</b> |



## COMMUNITY PROFILE

| Income                                    | Census 2000 | Change<br>1990-2000 | Percent<br>Change<br>1990-2000 |
|---|-------------|---------------------|--------------------------------|
| Median Household Income (in 1999 dollars) | \$ 42,515   | \$ 1,457            | 3.5%                           |
| Per Capita Income (in 1999 dollars)       | \$ 20,140   | \$ 2,266            | 12.7%                          |



| Poverty               | Census 1990 | Census 2000 | Percentage<br>Point Chg<br>1990-2000 |
|-----------------------|-------------|-------------|--------------------------------------|
| Persons in Poverty    | 3,557 8.5%  | 3,059 7.6%  | -0.9%                                |
| Households in Poverty | 1,459 9.0%  | 1,260 7.8%  | -1.2%                                |

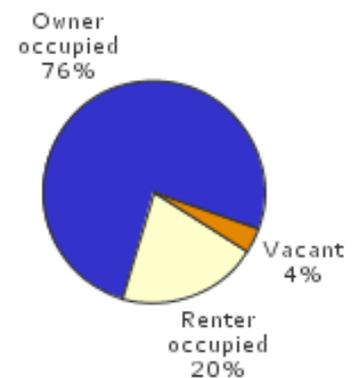


## COMMUNITY PROFILE

### Housing

| Housing Type   | Census 1990   | Census 2000   | Change<br>1990-2000 | New Units<br>Permitted<br>2000-2007 |
|--|---------------|---------------|---------------------|-------------------------------------|
| Single Family Detached   | 13,701        | 13,735        | 34                  | 51                                  |
| Duplex   | 638           | 627           | -11                 | 0                                   |
| Townhouse / Attached Condo   | 186           | 193           | 7                   | 19                                  |
| Multi-Unit Apartment   | 1,938         | 2,069         | 131                 | 0                                   |
| Mobile Home / Manufactured Housing   | 212           | 183           | -29                 | -                                   |
| Other  | 88            | 14            | -74                 | -                                   |
| <b>Total Housing Units</b>   | <b>16,763</b> | <b>16,821</b> | <b>58</b>           | <b>70</b>                           |
| Units Demolished   |               |               |                     | 32                                  |
| Change in Licensed Manufactured Housing Park Sites                             |               |               |                     | 0                                   |
| <b>Net (Total Housing Units - Units Demolished + Change in Licensed Sites)</b> |               |               |                     | <b>38</b>                           |

| Housing Tenure                            | Census<br>2000 | Change<br>1990-2000 |
|---|----------------|---------------------|
| Owner Occupied                            | 12,816         | 62                  |
| Median housing value<br>(in 1999 dollars) | \$ 84,100      | \$ 25,347           |
| Renter Occupied                           | 3,388          | -115                |
| Median gross rent<br>(in 1999 dollars)    | \$ 522         | \$ -48              |
| Vacant                                    | 617            | 111                 |
| Seasonal or migrant                       | 45             | 31                  |
| Other vacant units                        | 572            | 80                  |
| <b>Total Housing Units</b>                | <b>17,438</b>  | <b>169</b>          |

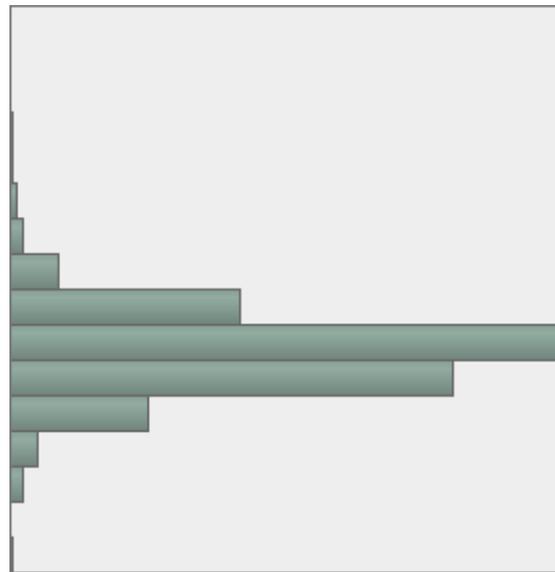




## COMMUNITY PROFILE

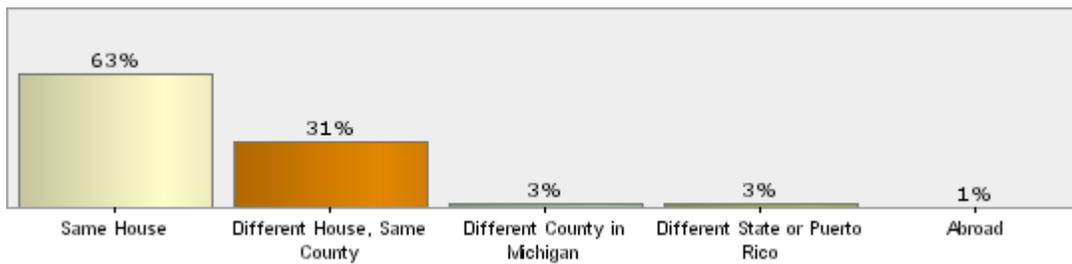
### Housing Value in 1999 Census 2000

|                        |       |
|------------------------|-------|
| \$1,000,000 or more    | 0     |
| \$500,000 to \$999,999 | 10    |
| \$300,000 to \$499,999 | 9     |
| \$250,000 to \$299,999 | 18    |
| \$200,000 to \$249,999 | 30    |
| \$175,000 to \$199,999 | 61    |
| \$150,000 to \$174,999 | 112   |
| \$125,000 to \$149,999 | 397   |
| \$100,000 to \$124,999 | 1,903 |
| \$80,000 to \$99,999   | 4,587 |
| \$60,000 to \$79,999   | 3,663 |
| \$40,000 to \$59,999   | 1,147 |
| \$30,000 to \$39,999   | 227   |
| \$20,000 to \$29,999   | 115   |
| \$10,000 to \$19,999   | 12    |
| Less than \$10,000     | 18    |



**Specified Owner-Occupied Units** **12,309**

### Residence 5 Years Ago \*



\* This table represents persons, age 5 and over, living in Lincoln Park in 2000. The table does not represent persons who moved out of Lincoln Park from 1995 to 2000.

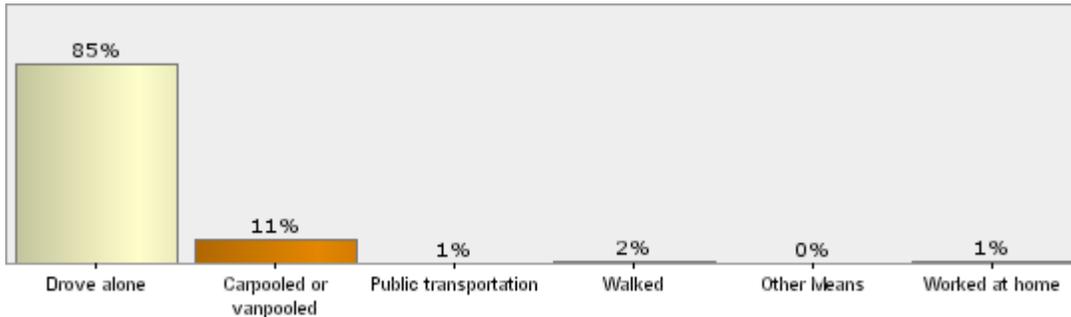


# COMMUNITY PROFILE

## Roads and Bridges

- Miles of road: 139
- Of the 31 bridges (in 2006), 27 are open and 4 are open with weight restrictions

## Travel



\*Resident workers age 16 and over

| Transportation to Work                  | Census 1990   |               | Census 2000   |               | Percentage Point Chg 1990-2000 |
|---|---------------|---------------|---------------|---------------|--------------------------------|
| Drove Alone                             | 15,307        | 83.4%         | 15,408        | 85.1%         | 1.8%                           |
| Carpooled or Vanpooled                  | 2,096         | 11.4%         | 1,963         | 10.8%         | -0.6%                          |
| Public Transportation                   | 237           | 1.3%          | 147           | 0.8%          | -0.5%                          |
| Walked                                  | 388           | 2.1%          | 279           | 1.5%          | -0.6%                          |
| Other Means                             | 166           | 0.9%          | 90            | 0.5%          | -0.4%                          |
| Worked at Home                          | 161           | 0.9%          | 209           | 1.2%          | 0.3%                           |
| <b>Resident workers age 16 and over</b> | <b>18,355</b> | <b>100.0%</b> | <b>18,096</b> | <b>100.0%</b> | <b>0.0%</b>                    |

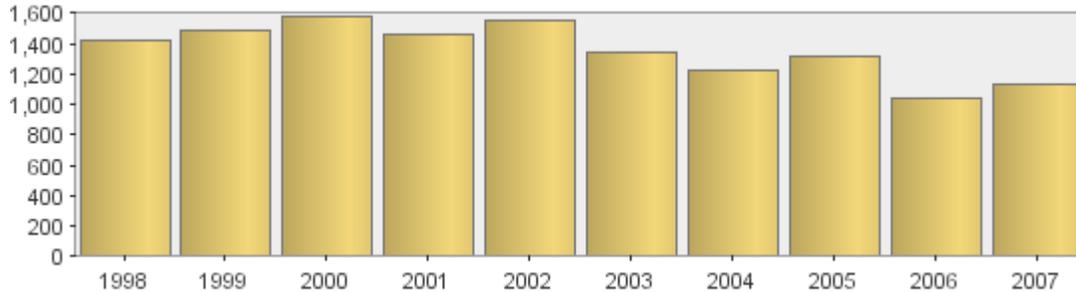
| Mean Travel Time To Work                                  | Census 1990  | Census 2000  | Change 1990-2000 |
|---|--------------|--------------|------------------|
| For residents age 16 and over who worked outside the home | 20.0 minutes | 22.4 minutes | 2.4 minutes      |



## COMMUNITY PROFILE

### Safety

#### Crashes, 1997-2006



Source: Michigan Department of State Police, Criminal Justice Information Center, and SEMCOG

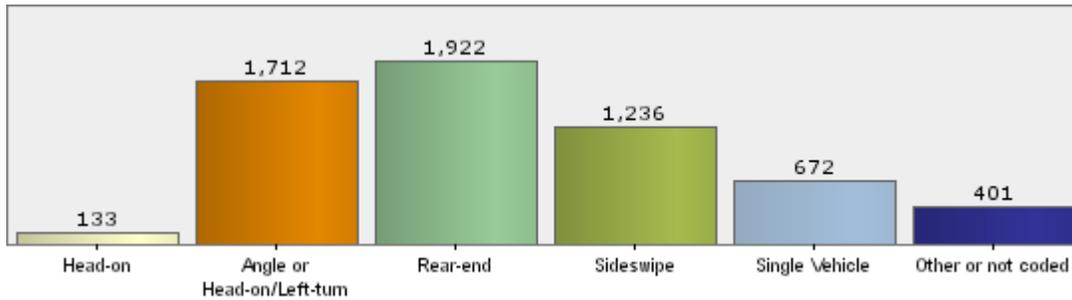
| Crash Severity        | 2003         | 2004         | 2005         | 2006         | 2007         | Percent of Crashes 2003-2007 |
|-----------------------|--------------|--------------|--------------|--------------|--------------|------------------------------|
| Fatal                 | 2            | 3            | 1            | 1            | 2            | 0.1%                         |
| Incapacitating Injury | 27           | 33           | 21           | 14           | 17           | 1.8%                         |
| Other Injury          | 231          | 255          | 245          | 204          | 184          | 18.4%                        |
| Property Damage Only  | 1,083        | 940          | 1,056        | 822          | 930          | 79.6%                        |
| <b>Total Crashes</b>  | <b>1,343</b> | <b>1,231</b> | <b>1,323</b> | <b>1,041</b> | <b>1,133</b> | <b>100.0%</b>                |

| Crashes by Involvement | 2003 | 2004 | 2005 | 2006 | 2007 | Percent of Crashes 2003-2007 |
|------------------------|------|------|------|------|------|------------------------------|
| Red-light Running      | 47   | 60   | 69   | 50   | 45   | 4.5%                         |
| Alcohol                | 70   | 76   | 78   | 67   | 56   | 5.7%                         |
| Drugs                  | 22   | 17   | 11   | 28   | 27   | 1.7%                         |
| Commercial Truck/Bus   | 87   | 78   | 76   | 51   | 64   | 5.9%                         |
| School Bus             | 3    | 0    | 3    | 1    | 3    | 0.2%                         |
| Emergency Vehicle      | 6    | 11   | 5    | 4    | 5    | 0.5%                         |
| Pedestrian             | 11   | 14   | 12   | 13   | 13   | 1.0%                         |
| Bicyclist              | 22   | 21   | 15   | 22   | 17   | 1.6%                         |
| Deer                   | 1    | 1    | 0    | 1    | 0    | 0.0%                         |
| Motorcycle             | 10   | 14   | 16   | 10   | 10   | 1.0%                         |
| Train                  | 0    | 4    | 3    | 1    | 0    | 0.1%                         |
| Snowmobile             | 2    | 0    | 0    | 0    | 0    | 0.0%                         |
| Farm Equipment         | 0    | 0    | 0    | 0    | 0    | 0.0%                         |



## COMMUNITY PROFILE

### Crashes by Type, 2002 - 2006



| Crash Type                 | 2003         | 2004         | 2005         | 2006         | 2007         | Percent of Crashes 2003-2007 |
|----------------------------|--------------|--------------|--------------|--------------|--------------|------------------------------|
| Head-on                    | 33           | 27           | 30           | 22           | 21           | 2.2%                         |
| Angle or Head-on/Left-turn | 374          | 379          | 372          | 273          | 314          | 28.2%                        |
| Rear-end                   | 435          | 352          | 442          | 337          | 351          | 31.6%                        |
| Sideswipe                  | 285          | 250          | 250          | 206          | 245          | 20.4%                        |
| Single Vehicle             | 139          | 138          | 123          | 133          | 139          | 11.1%                        |
| Other or Unknown           | 77           | 85           | 106          | 70           | 63           | 6.6%                         |
| <b>Total Crashes</b>       | <b>1,343</b> | <b>1,231</b> | <b>1,323</b> | <b>1,041</b> | <b>1,133</b> | <b>100.0%</b>                |

| Age of Drivers Involved | 2003         | 2004         | 2005         | 2006         | 2007         | Percent of Crashes 2003-2007 |
|-------------------------|--------------|--------------|--------------|--------------|--------------|------------------------------|
| 65 and older            | 184          | 201          | 188          | 145          | 155          | 7.4%                         |
| 25 to 64                | 1,322        | 1,225        | 1,389        | 1,048        | 1,174        | 51.8%                        |
| Under 25                | 550          | 471          | 505          | 400          | 395          | 19.5%                        |
| Not coded               | 580          | 495          | 532          | 420          | 498          | 21.3%                        |
| <b>Total Drivers</b>    | <b>2,636</b> | <b>2,392</b> | <b>2,614</b> | <b>2,013</b> | <b>2,222</b> | <b>100.0%</b>                |



## COMMUNITY PROFILE

### High Crash Intersections

| Local Rank | County Rank | Region Rank | Intersection             | 2003-2007 | Annual Avg 2003-2007 | 2007 |
|------------|-------------|-------------|--------------------------|-----------|----------------------|------|
| 1          | 77          | 208         | Dix Ave @ Old Goddard Rd | 137       | 27                   | 28   |
| 2          | 90          | 242         | Dix Ave @ N M 39         | 129       | 26                   | 20   |
| 3          | 113         | 305         | Dix Ave @ S M 39         | 118       | 24                   | 20   |
| 4          | 139         | 359         | Dix Ave @ London Ave     | 110       | 22                   | 15   |
| 4          | 139         | 359         | Champaign Rd @ Dix Ave   | 110       | 22                   | 15   |
| 6          | 163         | 419         | Dix Ave @ Moran Ave      | 104       | 21                   | 27   |
| 7          | 340         | 857         | Dix Ave @ Gregory Ave    | 74        | 15                   | 18   |
| 8          | 462         | 1,188       | Dix Ave @ Emmons Ave     | 61        | 12                   | 14   |
| 9          | 480         | 1,219       | Lafayette Blvd @ N M 39  | 60        | 12                   | 11   |
| 10         | 798         | 1,934       | Cicotte Ave @ Dix Ave    | 44        | 9                    | 7    |

Note: Intersections are ranked by the number of reported crashes and does not take into account traffic volume. This ranking method tends to rank a high-volume intersection as a high-crash intersection.

### Land Use

| Land Use / Land Cover (in acres)           | SEMCOG 2000  |               | Change 1990-2000 |             |
|--|--------------|---------------|------------------|-------------|
| Residential                                | 2,527        | 67.5%         | 8                | 0.3%        |
| Single-Family                              | 2,446        | 65.3%         | 7                | 0.3%        |
| Multiple-Family                            | 81           | 2.2%          | 2                | 2.2%        |
| Non-Residential                            | 1,097        | 29.3%         | 62               | 6.0%        |
| Commercial and Office                      | 413          | 11.0%         | 30               | 7.8%        |
| Industrial                                 | 118          | 3.2%          | 12               | 11.7%       |
| Institutional                              | 249          | 6.7%          | 5                | 1.9%        |
| Transportation, Communication, and Utility | 223          | 5.9%          | -1               | -0.5%       |
| Cultural, Outdoor Recreation, and Cemetery | 95           | 2.5%          | 16               | 20.5%       |
| Under Development                          | 0            | 0.0%          | -1               | -100.0%     |
| Active Agriculture                         | 0            | 0.0%          | 0                | -           |
| Grassland and Shrub                        | 92           | 2.4%          | -77              | -45.7%      |
| Woodland and Wetland                       | 23           | 0.6%          | 8                | 48.9%       |
| Extractive and Barren                      | 0            | 0.0%          | 0                | -           |
| Water                                      | 4            | 0.1%          | 0                | 0.0%        |
| <b>Total Acres</b>                         | <b>3,744</b> | <b>100.0%</b> | <b>0</b>         | <b>0.0%</b> |



# **DEPARTMENTAL PROGRAMS**



## CITY COUNCIL

### **General Fund – 101**

The Lincoln Park Mayor and City Council are assigned duties and responsibilities by the City Charter. The legislative powers of the Council are shared equally among all members. The Mayor and Council members are collectively responsible for establishing policy, adopting a budget, and hiring and directing the City Manager and Department Heads. The Mayor is separately elected from the Council and presides at the City Council meetings. In addition, the City Council represents the City in various local, regional, state, and national boards or commissions and committees. The Council also appoints a City Attorney, public leadership, and communicates with constituents about the various issues.

One of the main duties of the City Council is to establish policies. Priorities include the adoption of goals and objectives, the establishment of priorities for public services, and the approval of programs throughout the City. Policy establishment also includes the approval and amendment of the operating and capital budgets, approval of expenditures and payments, and grant applications. The City Council also ratifies contracts, zoning ordinances and changes, and resolves appeals.

The City Council acts, indirectly through its liaison program, in a supervisory role as part of its duties and responsibilities. Direction is given to the Administration through the City Council with reference to the implementation and evaluation of various City programs.

#### **STAFFING SUMMARY**

|                   |   |
|-------------------|---|
| Mayor             | 1 |
| Council President | 1 |
| Council Members   | 5 |

#### **FUNDING LEVEL SUMMARY**

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 67,926         | \$67,908           |
| Supplies           | 1,135             | 1,135              |
| Other Charges      | 9,800             | 11,525             |
| <b>Total</b>       | <b>\$ 78,861</b>  | <b>\$ 80,568</b>   |



## CITY COUNCIL

### **SUMMARY OF BUDGET CHANGES**

#### **Significant Notes – Compared to 2007/08 Budget**

**Other Charges** – Total Other Charges increased due to a change in the publication processing rates

### **2008/09 PERFORMANCE OBJECTIVES**

1. To provide policy direction to the City Administration in the implementation and evaluation of various City programs.
2. To ensure the City’s long-term financial stability by seeking alternative revenue sources.
3. To preserve and improve the City’s infrastructure and economic base.
4. To enhance communications between the residents and the City government through cable programming, website, focus groups, surveys, and other written material.

|                                       | <i>Performance Indicators</i>                        | <i>2007/08 Actual</i> | <i>2008/09 Proposed</i> |
|---------------------------------------|--|-----------------------|-------------------------|
| <b>Output</b>                         | Regular City Council Meetings                        | 52                    | 52                      |
|                                       | Special City Council Meetings                        | 3                     | 5                       |
|                                       | Public Hearings Held                                 | 3                     | 5                       |
|                                       | Ordinances and Amendments Adopted                    | 5                     | 5                       |
|                                       | Agenda Items Reviewed and Acted Upon                 | 382                   | 400                     |
| <b>Efficiency &amp; Effectiveness</b> | City Council Member Attendance at Council Meetings   | 100%                  | 100%                    |
|                                       | % Legislative Items Acted on within 1 month          | 100%                  | 100%                    |
|                                       | Avg. # of Residents Attending a City Council Meeting | 17                    | 20                      |



## CITY CLERK

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### **General Fund –111, 192**

The Office of the City Clerk is responsible for many diverse functions of the City acting as both an internal and external office. All City offices, residents, community associations, and businesses benefit from the services offered by this Office. The City Clerk's Office serves the community with pride, integrity and a dedicated community spirit.

"As Keeper of the Records", the Clerk maintains and/or records the following documents: All Boards and Commission meeting minutes. Each Board and/or Commission is responsible for submitting minutes to the City Clerk's office within 10 days of the meeting. The Clerk's Office is responsible for receiving and recording summons, lawsuits, various legal documents, property variances and deeds, as well as birth and death certificates. The City Clerk administers the Oath of Office and maintains custody of the City Seal.

The City Clerk serves as the Election Coordinator for all elections held in the City of Lincoln Park. It is the sole responsibility of the City Clerk's Office to register voters, processes absentee ballot applications, hire, train and supervise precinct workers, tabulates election results, verify nominating petitions, perform accuracy tests on the voting equipment and programs to detect errors prior to each election and assists the Board of Canvassers in local election canvasses. Two elections are scheduled for 2008: Primary Election August 5<sup>th</sup> and General Presidential Election November 4<sup>th</sup>, 2008.

The City Clerk serves as recording secretary to the Mayor and Council for all regular and special meetings the Council schedules. The office is responsible for the recording of public records, maintaining and preserving all actions taken by the City Council. Minutes of Council meetings are archived in this office; dating back to 1921 at which time Lincoln Park was only a village, located in the township of Ecorse. The City Clerk also compiles and prepares Agendas for all regular scheduled City Council meetings. The minutes of each meeting are then produced, advertised and circulated, in a timely manner. In the event the Mayor and Council schedule a public hearing, the City Clerk is responsible for posting, and when required, submitting notice for publication. Individual departments are responsible for publishing notices that are generated by their office.

Agenda Packets for the Mayor, Council and City Manager are currently prepared and distributed in PDF format. Mayor and Council receive their packet information by email and hard copy. This has resulted in a more expedient method of transmitting information.



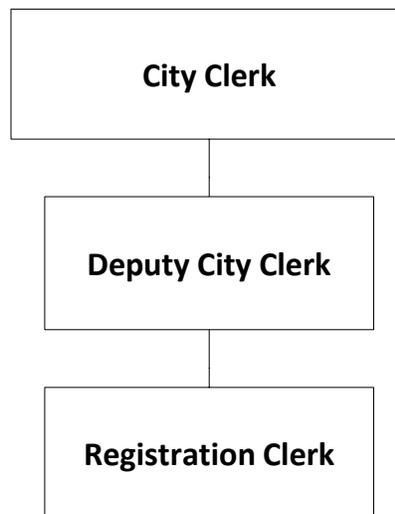
## CITY CLERK

All businesses both commercial and residential must be registered in the Office of the City Clerk. This business registry is annually maintained to ensure that information utilized by various City offices and citizens is accurate. The office processes license applications for auctions and auctioneers, charitable solicitations, hawkers/peddlers, itinerant vendors, pawnbrokers, public vehicle licenses, rubbish collectors, solicitors, special events, used auto dealers, going out of business sales, yard sale permits and registration of businesses, trades and industries.

All dogs 6 months and older must be licensed. Annual renewals of licenses may be purchased during the month of May and are due by June 1<sup>st</sup> to avoid any late fees. New residents and or new dog owners may purchase current tags, without penalty of late fees. This program ensures that all dogs have received their mandatory vaccinations thus insuring the health and welfare of our City residents. This program also serves the citizens as a lost and found system in the event that a dog is running at large.

### STAFFING SUMMARY

|                      |     |
|----------------------|-----|
| City Clerk           | 1   |
| Assistant City Clerk | 1   |
| Registration Clerk   | 1   |
| Election Inspectors  | 122 |





## CITY CLERK

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$209,573         | \$ 210,368         |
| Supplies           | 31,000            | 30,000             |
| Other Charges      | 24,599            | 24,799             |
| Total              | \$ 265,332        | \$ 265,167         |

### ***SUMMARY OF BUDGET CHANGES***

#### ***Significant Notes-Compared to the 2007/08 Budget***

**Personnel Services** - Personnel Services increased due to increases in insurance premiums.

**Supplies** – Supplies were cut to help reduce spending.

**Other Charges** – Other charges increased slightly to cover additional election costs.

### ***2008/09 PERFORMANCE OBJECTIVES***

1. Per Administrative Rule R325.3232, the City Clerk will make available for public inspection indexes of death records in possession of this office. The City Clerk has completed this specialized listing of all deaths that have occurred in the City of Lincoln Park, dating back to 1921. This index will be updated monthly.
2. To provide accurate and efficient record keeping by incorporating the use of modern technology to streamline programs whenever possible.
3. To assist City Council by expediting information to them that will aid in establishing policy and by communicating Council's actions regarding items on the agenda.



## CITY CLERK

4. To facilitate efficient management of the election process by keeping abreast of new technological developments relating to the election field.
5. To process all business registrations and licenses.

| <i>Performance Indicators</i> |   | <i>2007/08<br/>Actual</i>   | <i>2008/09<br/>Adopted</i>  |
|-------------------------------|---|-----------------------------|-----------------------------|
| <b>Output</b>                 | Compile & prepare Council Agendas                           | 52                          | 52                          |
|                               | Review Agenda Statements & Resolutions                      | 450                         | 450                         |
|                               | Create and Transmit Electronic Agenda Packet                | 416                         | 416                         |
|                               | Prepare and review Council Meeting Minutes                  | 52<br>Meetings<br>200 Pages | 52<br>Meetings<br>200 Pages |
|                               | Attend and prepare minutes- Special Meetings/Study Sessions | 30<br>Meetings<br>32 Pages  | 30<br>Meetings<br>32 Pages  |
|                               | Issue Dog Licenses  | 2,900                       | 2,500                       |
|                               | Late Notices/Dog Licenses                                   | 1,100                       | 1,000                       |
|                               | Process & Issue Absentee Ballot requests                    | 7,500                       | 5,000                       |
|                               | Invoice Business Registrations                              | 820                         | 820                         |
|                               | Process Registrations and Licenses                          | 1,400                       | 1,250                       |
|                               | Issue Violations  | 34                          | 10                          |
|                               | Court Appearances   | 2                           | 2                           |
|                               | Issue Garage/Yard/Moving Sale Permits                       | 2,250                       | 2,000                       |
|                               | Research & Review Council Requests                          | 750                         | 400                         |
|                               | Research & Retrieval of Dept. Requests                      | 390                         | 360                         |
|                               | Administer Elections  | 3                           | 2                           |
|                               | Update Death Certificate Index                              | 2,200                       | 400                         |
|                               | Birth and Death Certificates Issued                         | 3,000                       | 2,000                       |
|                               | Voter Registration Processing:                              |                             |                             |
|                               | New Registrations   | 2,840                       | 2,100                       |
| Cancellations                 | 2,766   | 2,500                       |                             |
| Voter History Updates         | 17,400  | 14,000                      |                             |



## ASSESSING

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### **General Fund – 202**

The City Assessor assesses all Real and Personal property that is assessable and not lawfully exempt from taxation in the City of Lincoln Park. The Assessors Office has the responsibility of preparing the Assessment Rolls and Tax Rolls of the City for all classes of property.

The Assessor's responsibility is carried out by determining the True Cash Value of all classes of properties in the City. The State Constitution and Statutes require that, notwithstanding any other provision of law, the assessed values placed upon the Assessment Roll shall be at fifty percent (50%) of True Cash Value as of "Tax Day" which is deemed December 31 of each year.

True Cash Value is determined each year and is achieved by gathering all pertinent information in the community, such as Real Estate sales, construction costs, rental incomes, operating expenses, interest rates. Utilizing the collected information, the Assessor can determine a property's value using the three approaches to value: 1. Sales Comparison Approach; 2. Cost Approach; and 3. Income Approach.

Proposal A, passed by voters in 1994, and implemented in 1995, places additional limits on values used to compute property taxes. Property taxes are calculated using "Taxable Value" capped by the consumer price index until a property transfers ownership. Prior to Proposal A, taxes were calculated using State Equalized Value (S.E.V.) which keeps pace with market value.

The Assessor's Office serves as a source of information and answers inquires from residents, property owners, mortgage companies, prospective buyers, appraisers, developers, business people, and government agencies. This information is maintained for 16,541 parcels, of which 15,749 are Real Property and 792 are Personal Property. The 2007 Assessment Roll has a tentative Assessed Value of 1,007,324,862 and a Taxable Value of 781,028,249 for Real and Personal Property.

It is also a function of the Assessor's Office to record, maintain and edit the status of each parcel of property in the City to determine whether it qualifies for a "Principal Residence" exemption from a portion of School tax. The Assessor's Office also analyzes affidavits on every transferred property within the City to determine whether an "Uncapping" of the Taxable Value occurred in accordance with Proposal A.

The Board of Review, created by Charter, is composed of three members, appointed by the Mayor, subject to the confirmation of City Council for a term of three years. The Board of Review meets in March to hear appeals from taxpayers and meets in July and December to correct clerical errors and mutual mistakes of fact.

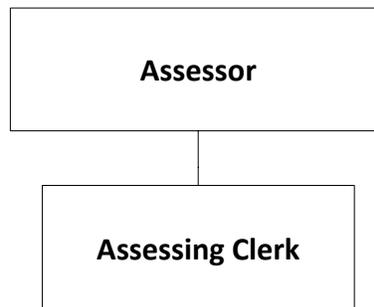


## ASSESSING

The mission of the Assessor's Office is to provide the property owners of the City of Lincoln Park with fair and equitable assessments, to provide information to the public that is accurate and reliable, to provide information to other departments of City, County, and State government in an efficient manner allowing them to better perform their duties; to provide these services in a courteous and professional manner, which complies with the Constitution and Laws of the State of Michigan and the Charter of the City of Lincoln Park.

### STAFFING SUMMARY

|                  |   |
|------------------|---|
| Assessor         | 1 |
| Account Clerk II | 1 |



### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 98,667         | \$ 100,729         |
| Supplies           | 10,000            | 11,150             |
| Other Charges      | 8,713             | 8,813              |
| <b>Total</b>       | <b>\$ 117,380</b> | <b>\$ 120,692</b>  |



## ASSESSING

### **SUMMARY OF BUDGET CHANGES**

#### *Significant Notes – Compared to 2007/08 Budget*

**Personnel Services** – Personnel Services increased due to increased health insurance premiums. Overtime amount was cut by \$500.

**Supplies** - Supply charges increased due to the additional postage costs associated with the yearly assessment notices, however the regular office supply account was reduced to reduce costs.

### **2008/09 PERFORMANCE OBJECTIVES**

1. Improve public access to thousands of informational items pertaining to Property in the City.
2. Develop and enhance the computerized appraisal and information system.
3. Achieving a Factor of 1.0000 for all classes of Property from the Wayne County Equalization Department.
4. Reviewing and improving the service to and communication with the public, realizing that service is our primary function.

|                                       | <i>Performance Indicators</i>              | <i>2007/08</i> | <i>2008/09</i>  |
|---------------------------------------|--|----------------|-----------------|
|                                       |  | <i>Actual</i>  | <i>Proposed</i> |
| <b>Output</b>                         | Assessment Notices Processed               | 16,508         | 16,508          |
|                                       | Property Transfer Affidavits Processed     | 1,094          | 1,300 *         |
|                                       | Homestead Affidavits Processed             | 654            | 1,150 *         |
|                                       | Property Lot Splits/Combinations Processed | 7              | 7               |
|                                       | Board of Review Appeals                    | 273            | 220             |
| <b>Efficiency &amp; Effectiveness</b> | Requests and Answers responded to in 1 day | 100%           | 100%            |
|                                       | Equalization Factor                        | 1.0000         | 1.0000          |
|                                       |  |                |                 |
|                                       |  |                |                 |



## CITY MANAGEMENT

### **General Fund – 172**

The Office of Management provides staff support to the Mayor and City Council for legislative and business services. The Mayor and Council appoint the City Manager to administer and manage city staff, projects and programs on behalf of the City Council. The City Manager advises the Mayor and Council and makes recommendations on matters related to city operations.

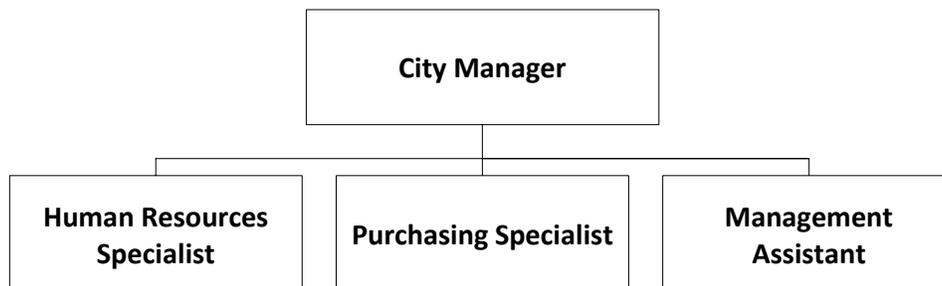
The City of Lincoln Park employs 156 full-time employees and 104 part-time employees during different seasons. The Management Office is responsible for human resource planning, recruitment and selection; human resource development; compensation and benefits; safety and health; and employee and labor relations. This Office also is responsible for developing, implementing and interpreting personnel policies that are consistent with the needs and objectives of the City of Lincoln Park.

The mission of the Personnel Department is to enhance the work life of the City of Lincoln Park by meeting and understanding the business needs of both the people and the City. In partnership with other departments, we will create a working environment in which cooperation; teamwork and creativity are encouraged and valued.

The Office administers the City Purchasing programs and coordinates the purchase of all goods and services for the City of Lincoln Park. Purchasing is the centralized function through which all City departments must request goods and vendors may be placed on the bidders list by submitting their request in writing or by email to the Purchasing Department.

### **STAFFING SUMMARY**

|                            |   |
|----------------------------|---|
| City Manager               | 1 |
| Management Assistant       | 1 |
| Human Resources Specialist | 1 |
| Purchasing Specialist      | 1 |





## CITY MANAGEMENT

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 304,235        | \$ 311,052         |
| Supplies           | 5,500             | 5,000              |
| Other Charges      | 23,108            | 24,220             |
| Capital            | 0                 | 0                  |
| Total              | \$ 332,843        | \$ 340,272         |

### **SUMMARY OF BUDGET CHANGES**

#### *Significant Notes – Compared to 2007/08 Budget*

**Personnel Services** – Personnel Services increased because of increases in the employee insurance premiums

**Supplies** - Supplies were cut to help reduce overall spending.

**Other Charges** – Total Other Charges increased due an increase in the costs of the dues and memberships.

### **2008/09 PERFORMANCE OBJECTIVES**

1. Research and review potential cost saving proposals relating to future employee retirement medical benefits.
2. To enhance the City's budget document by including expenditure history, budget adjustments, and ICMA data.
3. Review all City expenditures and develop options that could further reduce costs with the least impact on service delivery.



## CITY MANAGEMENT

4. Coordinate public information through electronic message board, LPTV, city website, city newsletter, etc.

|               |                                       | <i>Performance Indicators</i>                        | <i>2007/08<br/>Actual</i>                               | <i>2008/09<br/>Adopted</i> |
|---------------|---------------------------------------|--|---|----------------------------|
| <b>Output</b> |                                       | City Council Agenda Statements Reviewed              | 382   | 400                        |
|               |                                       | Administrative Policy and Procedure Orders Processed | 2   | 5                          |
|               |                                       | Legislative Issues Monitored                         | 7   | 10                         |
|               |                                       | % Correspondences Responded to within 7 days         | 100%  | 100%                       |
|               |                                       | % Agenda Items Given to Council within 28 days       | 100%  | 100%                       |
|               |                                       | Executive Staff Meetings held                        | 45  | 50                         |
|               |                                       | Quarterly Budget Reports Prepared                    | 4   | 4                          |
|               |                                       | Labor Contracts Negotiated                           | 8   | 8                          |
|               |                                       | Employees Hired (Full-time/Part-time)                | 4   | 4                          |
|               |                                       | Bid Proposals Prepared                               | 15  | 15                         |
|               |                                       | City Contractor Contracts Reviewed                   | 7   | 7                          |
|               |                                       | Council Requests Responded to within 30 minutes      | 100%  | 100%                       |
|               | <b>Efficiency &amp; Effectiveness</b> |  | General Fund Budget Amendments as a % of Adopted Budget | 1                          |
|               |                                       | # of Labor Grievances                                | 3   | 0                          |
|               |                                       | # of days from adoption of Budget to GFOA Submittal  | 30  | 30                         |
|               |                                       | % of Grievances Resolved Before Arbitration          | 85%   | 100%                       |
|               |                                       | % of Grievances Responded to within Deadlines        | 100%  | 100%                       |
|               |                                       | # of Employees Not Completing Probation              | 0   | 0                          |
|               |                                       | Average Response Time to Council Requests            | 25 min.   | 25 min.                    |



## CITY ATTORNEY

### **General Fund – 203**

The Office of City Attorney is accounted for in the General Fund. With the Early Retirement Incentive Program, this department now functions on a contractual basis.

This department is responsible for providing legal analysis of claims submitted and offers legal assistance in any resolving pending litigation. It is also the responsibility of this department to be aware of and make recommendations of all legal documents of the City that are related to Charter and Ordinance issues.

### **FUNDING LEVEL SUMMARY**

|               | 2007/08<br>Budget | 2008/09<br>Adopted |
|---------------|-------------------|--------------------|
| Supplies      | \$ 200            | \$ 200             |
| Other Charges | 148,500           | 153,000            |
| Capital       | 0                 | 0                  |
| Total         | \$ 148,700        | \$ 153,200         |

### **2008/09 PERFORMANCE OBJECTIVES**

1. To continue the practice of outstanding legal services in an efficient, competent and cost effective basis.
2. To advise the various city agencies, departments and City Council of key legal priorities of the City and important developments in the law.
3. To advise and assist the City Council and other Boards and Commissions regarding legal issues that may arise at meetings, and provide opinions where appropriate or requested.
4. To maintain the reduced caseload of jury trials in District Court, by pre-trial intervention, effective sentence agreements and earnest prosecution.
5. To reduce the instance of litigation against the City, its departments and employees, by being available to advise, counsel and direct pre-emptive measures.



## CITY ATTORNEY

6. To improve development of loss – prevention measures in all departments, including the transmission of advise, memorandums and conferences where necessary and appropriate.
  
7. To prosecute code violations, working towards a practice of compliance and avoidance of recidivism.

|               |                                       | <i>Performance Indicators</i>            | <i>2007/08<br/>Actual</i>                | <i>2008/09<br/>Proposed</i> |
|---------------|---------------------------------------|--|--|-----------------------------|
| <b>Output</b> |                                       | Regular City Council Meetings Attended   | 52                                       | 52                          |
|               |                                       | Special City Council Meetings Attended   | 3  | 5                           |
|               |                                       | Public Hearings Held                     | 4  | 4                           |
|               |                                       | Ordinances and Amendments Prepared       | 3  | 5                           |
|               |                                       | Number of Open Lawsuits                  | 4  | 10                          |
|               |                                       | Number of Closed Lawsuits                | 4  | 4                           |
|               |                                       | Legislative Issues Reviewed              | 10                                       | 20                          |
|               |                                       | Hours Spent on City Business             | 1500                                     | 1500                        |
|               | <b>Efficiency &amp; Effectiveness</b> |  | % Opinions Replied to on Agreed Schedule | 100%                        |
|               |                                       | % Resolutions Drafted on Agreed Schedule | 100%                                     | 100%                        |
|               |                                       | % Contracts Drafted on Agreed Schedule   | 100%                                     | 100%                        |



## FINANCE

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### **General Fund – 230**

The Department of Finance is an activity found within the General Fund. This department performs various functions such as the processing of accounts payable, payroll, monthly reconciliations, water billing and issues specific to the general ledger. This department is also responsible for all pension activities and risk management issues. In doing so, it is our goal to make sure that all citizens, employees, retirees and vendors receive the highest quality of service possible.

A major responsibility of this department is to prepare and present a line item based budget in accordance with generally accepted accounting principles. As a local governmental unit, the City must present a balanced budget where expenditures do not exceed revenues and use of fund balance. Over the past few years the City of Lincoln Park has felt the economic downturns within the State of Michigan with cuts in State Revenue sharing. The City also continues to feel the effects of health insurance increases and legacy costs that have contributed significantly to the reduction of the General Fund balance.

Also as a local governmental unit, the City is required to have an annual audit of its books performed by an Independent Auditor experienced in GAAP accounting practices. The City is required to implement into those audit practices any pronouncements that are handed down to local units of government by the Government Accounting Standards Board (GASB). As a result of this, GASB will require the City to implement Pronouncements #43 & #45 effective June 30, 2008. These pronouncements have been driven by the changes that have been occurring in providing retiree health care benefits to employees and will require local units of government to disclose that liability as part of the year end financial statements.

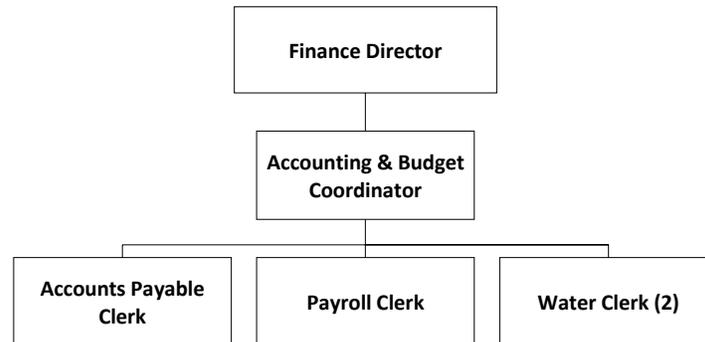
In preparation for this the Department of Finance has the responsibility of reviewing line items and analyzing the accuracy of revenue and expenditure allocations. In doing this it is necessary to have the books complete for the purposes of auditor review and to correctly present the financial position of all local governmental activities.



## FINANCE

### STAFFING SUMMARY

|                               |   |
|-------------------------------|---|
| Director                      | 1 |
| Accounting/Budget Coordinator | 1 |
| Accounts Payable Clerk        | 1 |
| Payroll Clerk                 | 1 |
| Water Clerk                   | 2 |



### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 246,952        | \$ 253,749         |
| Supplies           | 6,000             | 5,500              |
| Other Charges      | 12,748            | 14,918             |
| <b>Total</b>       | <b>\$ 265,700</b> | <b>\$ 265,700</b>  |



## FINANCE

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### **SUMMARY OF BUDGET CHANGES**

#### ***Significant Notes – Compared to 2007/08 Budget***

**Personnel** – Personnel services increased due to the rise in employee insurance plans. This area continues to be of concern to the City and is in the process of being negotiated with several unions to help ease the burden.

**Supplies** – In an effort to keep department expenditures under control, office supplies has been cut to \$5,500.

### **2008/09 PERFORMANCE OBJECTIVES**

1. To work towards expanding the budget manual for the City that will help streamline the budget process.
2. To continue to maximize the City's investment earnings.
3. Continually review processes within the department to maximize accuracy and achieve maximum performance.
4. Review all departments' line item revenues and expenditures on a monthly basis in accordance with GAAP principles.
5. To complete an actuarial valuation in connection with GASB 43 & 45. This will determine the City's liability in providing long-term retiree health care to current retirees and active employees.
6. To begin the preparation work for preparing the Government Finance Officer's Association's Comprehensive Annual Financial Report.



## FINANCE

|                                       | <i>Performance Indicators</i>                              | <i>2007/08<br/>Actual</i> | <i>2008/09<br/>Adopted</i> |
|---------------------------------------|--|---------------------------|----------------------------|
| <b>Output</b>                         | Bank Statements Reconciled                                 | 60                        | 60                         |
|                                       | Accounts Payable Check Processing                          | 3,894                     | 4,008                      |
|                                       | Accounts Payable Invoice Processing                        | 7,939                     | 8,492                      |
|                                       | Requisition Conversion to Purchase Orders                  | 1,895                     | 2,025                      |
|                                       | Water & Sewer Bills Issued                                 | 63,176                    | 63,176                     |
|                                       | Water & Sewer Correct Bills Issued                         | 167                       | 167                        |
|                                       | Final Water Bill Processed                                 | 1,125                     | 1,300                      |
|                                       | Risk Management incident assistance                        | 25                        | 30                         |
|                                       | Defined Benefit Active Employees – Municipal               | 55                        | 55                         |
|                                       | Defined Benefit Active Employees – Police                  | 49                        | 51                         |
|                                       | Defined Benefit Active Employees – Fire                    | 32                        | 32                         |
|                                       | Defined Contribution Active Employees – Municipal          | 14                        | 14                         |
|                                       | Defined Contribution Active Employees – Police             | 0                         | 0                          |
|                                       | Defined Contribution Active Employees – Fire               | 0                         | 0                          |
|                                       | ICMA – Retiree Health Savings Active Employees - Municipal | 14                        | 14                         |
|                                       | ICMA – Retiree Health Savings Active Employees - Police    | 0                         | 0                          |
|                                       | ICMA – Retiree Health Savings Active Employees - Fire      | 0                         | 0                          |
|                                       | Payroll Processing on average bi-weekly                    | 220                       | 220                        |
|                                       | Retiree Receiving Benefits - Municipal                     | 154                       | 154                        |
|                                       | Retiree Receiving Benefits – Police                        | 92                        | 92                         |
| Retiree Receiving Benefits - Fire     | 53   | 53                        |                            |
| Total Expenditure Review              | \$44Million  | \$44Million               |                            |
| Total Revenue Review                  | \$44Million  | \$44Million               |                            |
| <b>Efficiency &amp; Effectiveness</b> | % Of A/P invoices processed within 30 days                 | 84%                       | 84%                        |
|                                       | % Of A/P checks issued without error                       | 98%                       | 98%                        |
|                                       | % Of Defined Benefit Pension System - Municipal            | 58%                       | 58%                        |
|                                       | % Of Defined Benefit Pension System – Police & Fire        | 80%                       | 80%                        |
|                                       | Ratio of Defined Benefit Retirees to Active Employees      | 2 to 1                    | 2 to 1                     |
|                                       | Average Days to Process Final Water Bill Request           | 2                         | 2                          |
|                                       | Average Days to Reconcile Bank Statements                  | 7                         | 7                          |



# TREASURY

## General Fund – 253

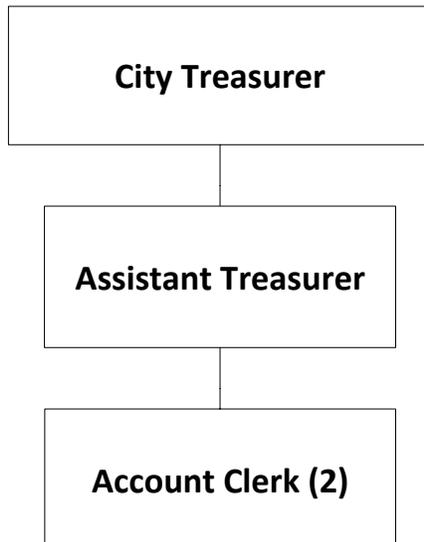
The Office of Treasury is a function of the General Fund and is responsible for processing all revenue received by the City of Lincoln Park. This includes revenue generated by license and permit fees for all departments, municipal water and sewer bill payments, and real and personal property tax collection.

The City Treasurer is elected and serves a 2-year term as mandated by City Charter. The Office of Treasury maintains accurate accounting records providing a clear audit trail for all cash and negotiable receipts deposited to City bank accounts. Computations, reports, and other data as submitted are verified upon receipt. All receipts are balanced daily. A monthly status report of bank accounts is provided to the Finance Director and Mayor and Council.

The Office of Treasury processes and maintains information for annual tax billing including mortgage company requests, deferment requests, special assessments, Board of Review, MTT and State Tax Commission adjustments. All tax rolls are reconciled annually with Wayne County records. Pertinent tax information is provided to citizens, homeowners, mortgage, and title companies upon request.

### STAFFING SUMMARY

|               |   |
|---------------|---|
| Treasurer     | 1 |
| Assistant     | 1 |
| Account Clerk | 2 |





## TREASURY

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 194,302        | \$ 198,303         |
| Supplies           | 5,000             | 4,500              |
| Other Charges      | 11,503            | 11,753             |
| Total              | \$ 210,805        | \$ 214,556         |

### **SUMMARY OF BUDGET CHANGES**

#### ***Significant Notes – Compared to 2007/08 Budget***

**Personnel Services** – Personnel services increased due to increases in the employee insurance premiums.

**Supplies** – Supply charges were cut to reduce overall spending.

### **2008/09 PERFORMANCE OBJECTIVES**

1. To increase the collection of delinquent personal property taxes and enforce legal avenues for collection.
2. Increase collection of real and personal property taxes by increasing awareness of payment options available. Implement phone procedures for collection of taxes by credit card. 91% was collected last fiscal year for real property and 92.5% for personal property.
3. Plan and invest monies to obtain maximum growth rate.



## TREASURY

|                                       | <i>Performance Indicators</i>                              | <i>2007/08<br/>Actual</i> | <i>2008/09<br/>Proposed</i> |
|---------------------------------------|--|---------------------------|-----------------------------|
| <b>Output</b>                         | Real & Personal Property Taxes – No. of Parcels (Summer)   | 16,638                    | 16,667                      |
|                                       | Real & Personal Property Taxes – No. of Parcels (Winter)   | 15,379                    | 16,667                      |
|                                       | Real Property Taxes Billed (Summer)                        | \$31,641,889              | \$34,304,478                |
|                                       | Real Property Taxes Billed (Winter)                        | \$7,608,619               | \$7,700,000                 |
|                                       | Real Property Taxes Collected (Summer)                     | \$29,106,332              | \$31,224,345                |
|                                       | Real Property Taxes Collected (Winter)                     | \$6,859,970               | \$7,007,000                 |
|                                       | Personal Property Taxes Billed (Summer)                    | \$1,697,973               | \$1,582,059                 |
|                                       | Personal Property Taxes Billed (Winter)                    | \$310,134                 | \$300,000                   |
|                                       | Personal Property Taxes Collected (Summer)                 | \$1,561,267               | \$1,439,673                 |
|                                       | Personal Property Taxes Collected (Winter)                 | \$291,134                 | \$273,000                   |
| <b>Efficiency &amp; Effectiveness</b> | Delinquent Personal Property Taxes Balance (w/o int/pen)   | \$282,061                 | \$284,116                   |
|                                       | Delinquent Personal Property Taxes Collected (w/o int/pen) | \$285,090                 |                             |
|                                       | Board of Review/MIT Adjustments on Delinquent Pers Prop    | \$15,306                  |                             |
|                                       | Court Discharge, Excluding Int & Penalty                   | \$64,222                  | \$126,263                   |
|                                       |  |                           |                             |
|                                       | % of Real Property Tax Collected (Summer)                  | 92%                       | 92%                         |
|                                       | % of Real Property Tax Collected (Winter)                  | 91%                       | 90%                         |
|                                       | % of Personal Property Tax Collected (Summer)              | 92%                       | 92%                         |
|                                       | % of Personal Property Tax Collected (Winter)              | 94%                       | 93%                         |
|                                       | Average Rate of Return on Investments                      | 2.57%                     | 1.05%                       |



## POLICE DEPARTMENT

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### **General Fund – 305**

### **Drug/Forfeiture Fund - 265**

The Police Department provides emergency response and vigorously patrols the city streets on a 24-hour basis. The Officers respond to calls for service from citizens, investigates crimes and accidents, arrests perpetrators and issue violations in order to maintain a safe community. The Chief of Police is appointed by the Commission of Public Safety to oversee operations of the department and is the head Law Enforcement Officer of the City.

The Police Department employs 51 sworn full time Police Officers, 11 full time civilian employees and 10 full time Crossing guards. In addition there are 6 Detention Officers that work in the Department that are contracted through Initial Security. The Department is divided into different Divisions and Bureaus.

**The Patrol Division** is overseen by the Patrol Lieutenant and is divided into three shifts: Days, Afternoons and Midnights. Each of the shifts is supervised by two sergeants and the number of patrol officers necessary to cover the requirements of that shift and maintain police service 24 hours a day.

**The Detective Bureau** is overseen by the Operations Lieutenant and is staffed by Two Detective Sergeants, two Detectives for adult cases, one Detective assigned to the Youth Bureau, One Sergeant and one patrol officer assigned to the Special Operations Bureau and a School Liaison Officer. The Detectives do investigations on reported crimes and process through the system any complaints that require criminal prosecution. The Detectives field inquiries from citizens and counsels victims of crimes.

**The Youth Bureau** is responsible for all cases involving juvenile offenders in the areas of criminal offence, child abuse and status offenders. The Youth Officer logs in and is responsible for all stolen property, abandoned property or property found by the department. This includes all evidence secured from crime scenes. The youth officer is responsible for all missing persons both juvenile and adult. The Youth Bureau is responsible for compiling and maintaining proper records on juvenile offenders, neglected children and transporting evidence to the Michigan State Crime Lab.

**The Special Operations Bureau** conducts investigations on narcotic and vice related offences. The unit follows up on information provided to them by officers and citizens to arrest those involved in the activity. The unit handles the prosecution of all felony narcotic arrests and forfeiture proceedings. The unit assists the Department with surveillance and other projects as needed.



## POLICE DEPARTMENT

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**Community Policing.** This unit is staffed with one officer who works this assignment along with duties as a patrol officer. The Community Policing Officer unites the Lincoln Park Police Department with the citizens of Lincoln Park through various programs such as Neighborhood Watch and Citizen Patrol Watch. The Officers brings together the two groups through various functions and activities that are beneficial to residents of all ages.

**Environmental/Ordinance Division.** This unit is made up of an administrator/clerk and two civilian ordinance officers under the supervision of the Patrol Lieutenant. The unit responds to complaints from citizens about environmental concerns and ordinance violations on private property. The goal of the unit is to correct the concern either through voluntary compliance or by issuing a violation. Each of the two ordinance officers enforces street parking violators one day per week.

**Community Service Officers.** The unit is made up of two civilian Community Service Officers who are under the supervision of the Patrol Lieutenant. This unit responds to all animal complaints in the city and enforces ordinance violations pertaining to animals. The unit investigates all animal bite and animal cruelty reports. The unit handles parking enforcement complaints three days a week when both officers are scheduled in to work.

**The Records Bureau.** Three clerks under the supervision of the Computer System Manager staff the unit. The Records Bureau provides the clerical support, and the information technology and telecommunication support for the Police Department. The Bureau is responsible for the editing, final processing, storage, retrieval and duplication of most of the Department's records. Information requests for internal purposes are filled daily, as well as Freedom of Information Act requests, subpoenas, court orders, insurance company and citizen requests. The Bureau is responsible for reports in compliance with State and Federal reporting and audit requirements. One of the mandates is disseminating the MICR, Michigan's Incident-based Crime Reporting system, to the State. This is detailed information of the department's crime data submitted electronically.

### **The Mission of the Police Department**

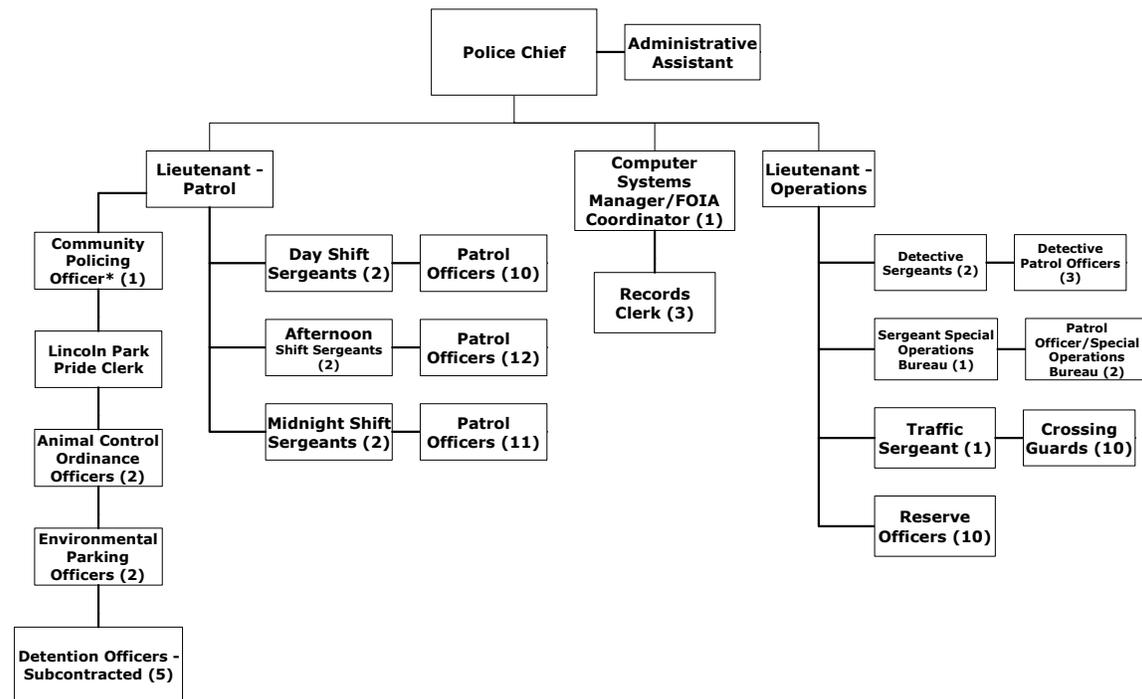
The Police Department is committed to the preservation of the public peace and order, the apprehension of offenders, the protection of persons and property under the laws of the State, and the enforcement of the ordinances of the City.



# POLICE DEPARTMENT

## STAFFING SUMMARY

|                             |   |
|-----------------------------|---|
| Police Chief                | 1                                       |
| Administrative Assistant    | 1                                       |
| Lieutenants                 | 2                                       |
| Sergeants                   | 10                                      |
| Detective Sr. Lead Officers | 3                                       |
| Senior Lead Officers        | 9                                       |
| Patrol Officers             | 26                                      |
| Computer Systems Manager    | 1                                       |
| Records Clerk               | 3                                       |
| Environmental Clerk         | 1                                       |
| Environmental Officer       | 2                                       |
| Community Service Officer   | 2                                       |
| Reserve Police Officer      | 9 (volunteer)                           |
| Detention Officers          | 6 (contracted through Initial Security) |



\*Community Policing is done by an officer in conjunction with other duties



## POLICE DEPARTMENT

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 5,318,724      | \$ 5,311,631       |
| Supplies           | 57,500            | 72,500             |
| Other Charges      | 683,787           | 753,190            |
| Capital            | 260,000           | 130,000            |
| Total              | \$ 6,245,011      | \$6,267,321        |

### SUMMARY OF BUDGET CHANGES

#### *Significant Notes – Compared to 2007/08 Budget*

**New Account Fund** - The newly created Drug and Forfeiture Fund has been added to the Police Department.

**Personnel Services** – Personnel costs increased due to increased rates for health and other insurance premiums. The overall costs show a reduction due to the termination payoffs that were budgeted for in the 08-budget year for the retirements of some officers.

**Capital** – All capital purchases included here are from the Drug/Forfeiture Fund.

### 2008/09 PERFORMANCE OBJECTIVES

1. "Serve and Protect". To provide courteous, fair and diligent enforcement of the laws while protecting lives and property.
2. Provide prompt and courteous service to the citizens of and visitors to Lincoln Park. The ultimate goal of the department is to find ways to give better service to the community it represents. It is the objective of the department to reduce the time between a citizen's call for service and the officer's response time. To



## POLICE DEPARTMENT

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this end, the call process will be examined to remove unnecessary delays in dispatch and officer response while utilizing safe driving tactics.

3. Strive to lower the overall crime rate, particularly crimes of violence.
4. Work with the First Step organization in their support of the victims of domestic violence through counseling and education. To strive for an increase in prosecutions of offenders while ensuring that the victims are aware of all the options that is available to them.
5. Continue commitment to aggressive enforcement of alcohol related driving offences.
6. To continue the progress of the training of the officers to keep current skills honed and expand to new areas of expertise.
7. Renew enforcement efforts on commercial vehicle enforcement. Objective is to provide training to several officers so enforcement can be done on regular patrol. The large amount of commercial traffic throughout the city reflects the need for this enforcement.
8. To train officers to detect vehicles that may be transporting narcotics. The process is called interdiction. Lincoln Park is known as the “crossroads of downriver “for good reason. I-75, M-39, M-85, Dix and Outer Drive all pass through the city. Each of these roads may be used for the transport of narcotics. Training officers to detect these vehicles will increase the number of these violators removed from our roadways.
9. Renew emphasis on parking enforcement. Review parking ordinances with all patrol and ordinance officers. Handicap, too close to crosswalk/corner and sidewalk violations will be targeted. This objective will call for public reeducation in proper parking. I project a 20% increase in parking violations issued.
10. Continue the revision and updating of the Departments Rules & Regulations and Policies & Procedures to reflect changes in law and provide officers with a clear direction.
11. Coordinate with other agencies to make best use of resources available for response to critical incidents and for training. Expand mutual aid to include teams available to assist in large criminal investigations and traffic crash reconstruction.



## POLICE DEPARTMENT

12. Finalize implementation of all of the aspects of the OSSI system.
13. To update the permit to purchase and gun registration process. To reduce the approval process for a gun permit from a 5-10 day period to a computerized process that can be done on the same day as application. To provide better service by moving the gun registrations to the Records Bureau to reduce the waiting of registrants.
14. Establish an emergency plan for city buildings dealing with lock down procedures and protocols. Conduct drills once plan is established.

| Output   | <i>Performance Indicators</i>                              | <i>2007/08 Actual</i> | <i>2008/09 Adopted</i> |
|--|--|-----------------------|------------------------|
|  | Sworn Police Officers per 1,000 Residents                  | 1.17                  | 1.27                   |
|  | Total calls for service per 100 residents                  | 53.46                 | 69                     |
|  | Total 911 calls processed per 100 residents                | 51.8                  | 52.7                   |
|  | Part 1 Major Index Crimes Reported per 100 residents       | 4.36                  | 4.5                    |
|  | Part 1 Major Index Crimes Arrests                          | 522                   | 581                    |
|  | Total arrests made for all crimes                          | 3,483                 | 3,600                  |
|  | Domestic Violence incidents investigated per 100 residents | 2.51                  | 3.2                    |
|  | Missing person cases investigated per 100 residents        | .40                   | .40                    |
|  | Total vehicle accidents investigated per 100 residents     | 2.8                   | 3                      |
|  | Total Injury accidents per 200 residents                   | .94                   | .97                    |
|  | Total Violations Issued                                    | 11,145                | 14,500                 |
|  | Violations issued per day                                  | 30.5                  | 40                     |
|  | Operating While Intoxicated Violations Issued              | 181                   | 250                    |
|  | Percentage of 528 TR-52 abandoned forms filed timely       | 100%                  | 100%                   |
|  | Vehicles impounded per day                                 | 4.7                   | 4.8                    |
|  | Percent of 326 assigned cases investigated by Special Ops  | 100%                  | 100%                   |
|  | Forfeiture cases started by Special Operations per day     | .51                   | .59                    |
|  | Search Warrants enacted by Special Operations per week     | .71                   | .92                    |
|  | Animal Bite investigations per 100 residents               | .07                   | .14                    |
| Total number of animal complaints per 100 residents  | 2.86   | 4                     |                        |
| Percentage of 947 animals picked up humanely handled | 100%   | 100%                  |                        |



## POLICE DEPARTMENT

|  |   |             |             |
|--|---|-------------|-------------|
|  | LP Pride complaints received per 100 residents  | 9.8         | 9           |
|  | Percentage of complaints rectified within 30 days   | 100%        | 100%        |
|  | Percentage of the 740 requests for incident reports and FOIA processed within time limits | 100%        | 100%        |
|  | Percentage of 1311 accident report copies requests fulfilled timely                       | 100%        | 100%        |
|  | Total Fees collected by Records   | \$40,307.00 | \$40,000.00 |

\*Based on population of 40,008 from 2000 census



## FIRE DEPARTMENT

### **General Fund – 340**

The mission of the Fire Department of Lincoln Park is to provide the highest level of life safety and property protection through fire prevention, fire safety education, health and safety education, fire suppression, emergency medical services, and hazardous materials incident mitigation in a professional, efficient, and effective manner. The Fire Chief is appointed by the Commission of Public Safety and is under the administrative jurisdiction of said Commission.

The Chief of the Fire Department shall be the executive head of the Fire Department and shall have the power and authority to organize, manage and control all activities and divisions of the Department, establish suitable measures and make effective the policies, rules and regulations, practices and guidelines necessary for the efficient operation of the Department. The Fire Chief coordinates the Safety Committee and all special assignments in addition to being responsible for resource management.

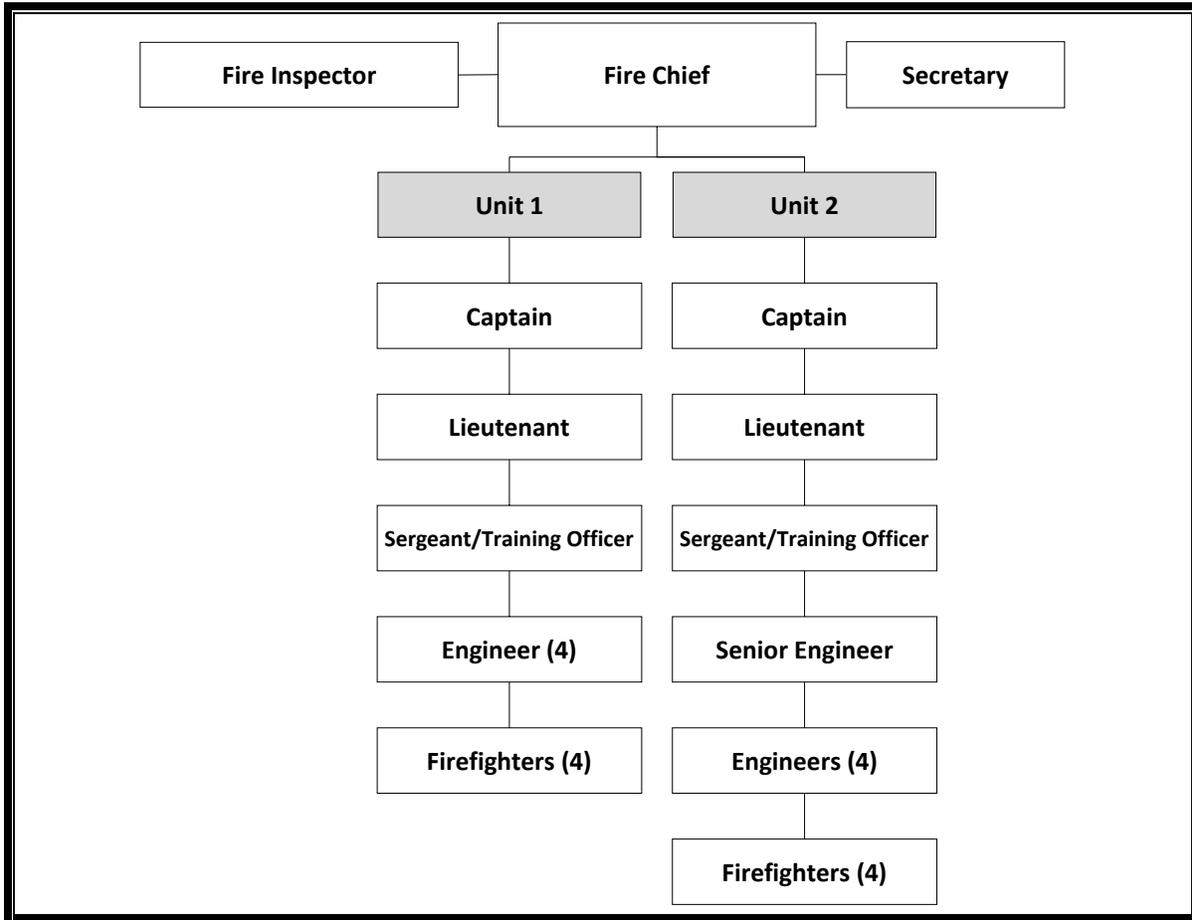
The Lincoln Park Fire Department employs 33 full-time employees. The Fire Prevention Office has one Fire Inspector who is responsible for fire inspections, special inspections, plan reviews, fire prevention programs, continuing education, maintaining records of hazardous materials, and fire investigations. The Fire Suppression personnel have 30 members who are responsible for fire suppression, emergency medical services, continuing education, pre-fire survey information, and inspection and maintenance of fire apparatus and hazardous materials incident mitigation.

### **STAFFING SUMMARY**

|                            |   |
|----------------------------|---|
| Fire Chief                 | 1 |
| Fire Inspector             | 1 |
| Secretary                  | 1 |
| Captains                   | 2 |
| Lieutenants                | 2 |
| Sergeant/Training Officers | 2 |
| Sergeants                  | 6 |
| Senior Engineers           | 2 |
| Engineers                  | 8 |
| Firefighters               | 8 |



## FIRE DEPARTMENT



### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget   | 2008/09<br>Adopted  |
|--------------------|---------------------|---------------------|
| Personnel Services | \$ 3,310,750        | \$ 3,240,082        |
| Supplies           | 30,624              | 35,200              |
| Other Charges      | 185,837             | 186,921             |
| <b>Total</b>       | <b>\$ 3,527,211</b> | <b>\$ 3,462,203</b> |



## FIRE DEPARTMENT

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### **SUMMARY OF BUDGET CHANGES**

#### ***Significant Notes – Compared to the 2007/08 Budget***

**Personnel Services** – Personnel Services shows a decrease due to termination payouts paid in the 08 budget year.

**Supplies** – Office supplies were decreased but there was a slight increase in the cost of operational supplies.

### **2008/2009 PERFORMANCE OBJECTIVES**

1. Ensure that all emergency response operations are accomplished using accepted National standards. Responses to be done in a timely and efficient manner, with the highest of professional standards possible. Such responses to include the ability to operate interagency or interdepartmental using said standards in order to mitigate situations collectively if the scenario dictates.
2. Advanced Life Support service to be maintained by adhering to accepted and required medical protocols. Continuation of the present system of maintaining all license requirements to be supplanted with additional in-house cost efficient training methods.
3. Training and education of personnel to be continually redefined in order to provide training to meet both State and Federal requirements and guidelines. Focus on key areas such as MIOSHA, Federal HAZMAT, Firefighter Right-to-Know, Heart Association, and HEMS protocols. The attempt to encourage a higher attitude of self-development and team building concepts within all personnel will be pursued.
4. Fire Prevention and education to undergo a reevaluation of services, with the focus on defining and implementing improved methods on delivery of said services. Greater emphasis to be placed on public education in the school system and in the general adult population. Bi-lingual efforts to be increased as part of this effort.
5. General administrative duties to be reviewed for possible adjustments for efficiency improvements both fiscal and administrative. Proposal of, and the pursuit of, ordinance additions or alterations to continue in order to facilitate improvements. Pursuing both regional and Federal grant opportunities for the advantage of the service and community to be proposed.
6. To continue, if feasible, with assistance of efforts to research regional or area wide implementation of services or selected portions of services for the collective good.



## FIRE DEPARTMENT

|   | <i>Performance Indicators</i>                           | <i>2007/08<br/>Actual</i> | <i>2008/09<br/>Adopted</i> |
|---|---|---------------------------|----------------------------|
| <b>Output</b>                                       | Fire Incidents  | 150                       | 200                        |
|   | EMS Incidents   | 3,756                     | 3,868                      |
|   | All Other Incidents                                     | 601                       | 659                        |
|   | Total Inspections Conducted                             | 204                       | 225                        |
|   | Certificate of Occupancy Inspections Conducted          | 83                        | 74                         |
|   | Rental Properties Inspections Conducted                 | 58                        | 60                         |
|   | Other Type of Inspections Conducted                     | 63                        | 82                         |
|   | Plan Reviews Conducted                                  | 28                        | 30                         |
|   | Public Education Hours                                  | 41                        | 150                        |
|   | Investigations (Fire and Other)                         | 33                        | 50                         |
|   | Fire Fighter Right To Know Issue                        | 52                        | 40                         |
|   | Hours of Instructor /Coordinator Training               | N.A.                      | N.A.                       |
|   | Hours of EMS Training                                   | N.A.                      | N.A.                       |
|   | Residents Receiving Public Education                    | 0                         | 0                          |
|   | Hours of City Employees Receiving First Aid Instruction | 0                         | 0                          |
|   | Total Formal Training Hours Coordinated                 | N.A.                      | N.A.                       |
| <b>Efficiency &amp; Effectiveness</b>               | Firefighters Injuries/Deaths                            | 3                         | 5                          |
|   | Value of Property Exposed to Fire                       | \$8,444,802               | \$10,133,762               |
|   | Value of Contents Exposed to Fire                       | \$1,743,626               | \$2,092,351                |
|   | Value of Property Loss Due to Fire                      | \$1,760,830               | \$2,112,996                |
|   | Value of Contents Loss Due to Fire                      | \$644,128                 | \$772,953                  |
|   | Avg. Service Time for All Incidents (in hours)          | .36                       | .35                        |
|   | Avg. Service Time for Fire Incidents (in hours)         | .91                       | .95                        |
|   | Avg. Service Time for EMS Incidents (in hours)          | .32                       | .33                        |
|   | Avg. Service Time for Other Incidents (in hours)        | .48                       | .48                        |
|   | Avg. Response Time for Medical (minutes)                | 3.29                      | 3.29                       |
|   | Avg. Response Time for Private AMB (in minutes)         | 6.72                      | 5.30                       |
| Avg. Response Time for Fire, Hazmat, etc. (minutes) | 4.6   | 4.6                       |                            |



## BUILDING

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### **General Fund – 380**

The Building Department administers and enforces the Planning and Zoning Code as well as the Building and Housing Code. The Mayor and City Council appoint the Manager of Building & Engineering to oversee the activities of the Building Department and its personnel. This office receives construction permit applications, reviews construction plans and documents and issues the appropriate permits for the erection and alteration of residential, commercial and industrial buildings. This department is also responsible for providing inspections of various premises for property maintenance issues and for ongoing construction allowed under permits issued by the department, and must enforce compliance with the provisions of applicable codes.

The mission of the Building Department is to administer the Michigan Building Code and to identify minimum requirements needed to safeguard the public safety, health and general welfare. Departmental personnel aid the public by assisting homeowners and business owners through helping to assure building affordability, structural integrity and stability, means of accessibility to facilities, sanitation, light and ventilation, energy conservation and safety to life and property from fire or other hazards encountered in the built environment. By working together with all City staff, the Building Department strives to provide a positive, user-friendly environment for which residents, business owners and developers can obtain all desired permits and approvals.

The office employs 7 full time employees and 3 contract employees who administer the 2003 Michigan Building Code, administer the rental ordinance and oversee occupancy requirements for commercial and industrial buildings, residential dwellings, rental properties in the City. This office issues all building, electrical, plumbing, mechanical, and land use permits required for the renovation of any home or business. The rental ordinance is enforced under the 2003 International Property Maintenance Code. A Certificate of Compliance received for rental properties is valid for three years from the original inspection date. Civil infraction tickets for noncompliance with either the 2003 Michigan Building Code or the rental ordinance are generated and issued from this office.

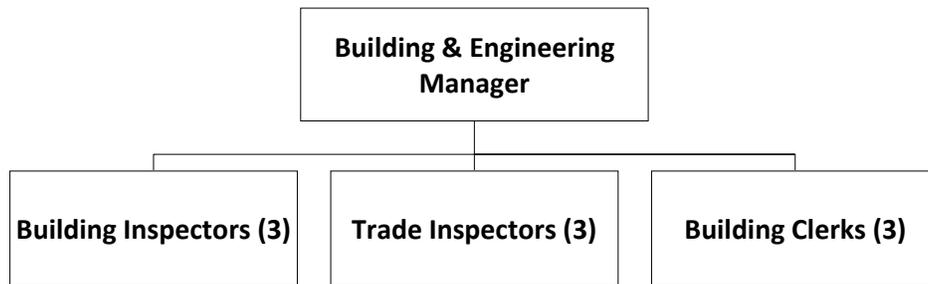
As of July 2005, inspections are required for all single-family residential dwellings prior to sale. All residential properties must obtain an approval prior to sale.



## BUILDING

### STAFFING SUMMARY

|                              |   |
|------------------------------|---|
| Building/Engineering Manager | 1 |
| Building Inspectors          | 3 |
| Electrical Inspector (P.T.)  | 1 |
| Mechanical Inspector (P.T.)  | 1 |
| Plumbing Inspector (P.T.)    | 1 |
| Building Clerk               | 3 |



### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 391,352        | \$ 404,370         |
| Supplies           | 7,000             | 5,000              |
| Other Charges      | 129,482           | 130,367            |
| Capital            | 0                 | 0                  |
| <b>Total</b>       | <b>\$ 527,834</b> | <b>\$ 539,737</b>  |



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### **SUMMARY OF BUDGET CHANGES**

#### ***Significant Notes – Compared to 2007/08 Budget***

**Personnel Services** – Personnel costs increased due to the increases in health insurance premiums and the increases in annual wages for employees who are now at the top scale of pay.

**Supplies** – Office supplies were cut to help reduce overall spending.

**Other Charges**- Several Engineering related activities are being produced in-house, in lieu of being out sourced to a consultant. There is a slight increase due to the increase in annual maintenance charges.

### **2008/09 PERFORMANCE OBJECTIVES**

1. Evaluate and improve existing “Redevelopment Ready” principles.
2. Assist applicants wishing to be heard by the Planning Commission or Zoning Board of Appeals, ensuring that all requirements are met prior to acceptance of an application.
3. Oversee the operations of the Dangerous Building Board and work with owners of dilapidated buildings to see the structures are restored to compliance with the Building Code, or have the structure demolished.
4. Institute new policies and procedures for operations of the Department.
5. Enforce zoning ordinances through periodic inspections.
6. Continually update city development procedures and guidelines.
7. Coordinate with LP Pride to process citizen complaints and ensure all requirements of ordinances are followed.
8. Develop 5-year organizational plan.
9. Periodically review and update engineering standards and details. Ensure engineering standards are adhered to for new commercial, industrial and residential developments



## BUILDING

10. Review current building forms & applications and redesign to make them more effective and easier to use.

|                                       | <i>Performance Indicators</i>                   | <i>2007/08<br/>Actual</i> | <i>2008/09<br/>Proposed</i> |
|---------------------------------------|---|---------------------------|-----------------------------|
| <b>Output</b>                         | Building Permits Reviewed                       | 2575                      | 2600                        |
|                                       | Citizens Complaints Investigated                | 280                       | 275                         |
|                                       | Rental Inspections Performed                    | 932                       | 900                         |
|                                       | Resale Inspections Performed                    | 725                       | 750                         |
|                                       | Rental Certificate of Compliance Issued         | 260                       | 220                         |
|                                       | Commercial Certificate of Occupancy Inspections | 75                        | 70                          |
|                                       | Certificates of Approval on Resale Properties   | 190                       | 200                         |
|                                       | Commercial Certificate of Occupancy Issued      | 58                        | 50                          |
|                                       | Civil Infraction Tickets Issued                 | 115                       | 150                         |
|                                       | Planning Commission Applications Processed      | 6                         | 8                           |
|                                       | Zoning Board of Appeals Applications Processed  | 14                        | 20                          |
|                                       | Dangerous Building Board Cases Processed        | 4                         | 10                          |
| <b>Efficiency &amp; Effectiveness</b> | % of Inspections Performed on Schedule          | 100%                      | 100%                        |
|                                       | % of Permits Processed within 2 days            | 85%                       | 95%                         |
|                                       |   |                           |                             |
|                                       |   |                           |                             |



## DEPARTMENT OF PUBLIC SERVICES – GENERAL FUND

**DPS General Fund: 101**

**Building Maintenance – 263**

**Admin – 445**

**Parks & Forestry – 704**

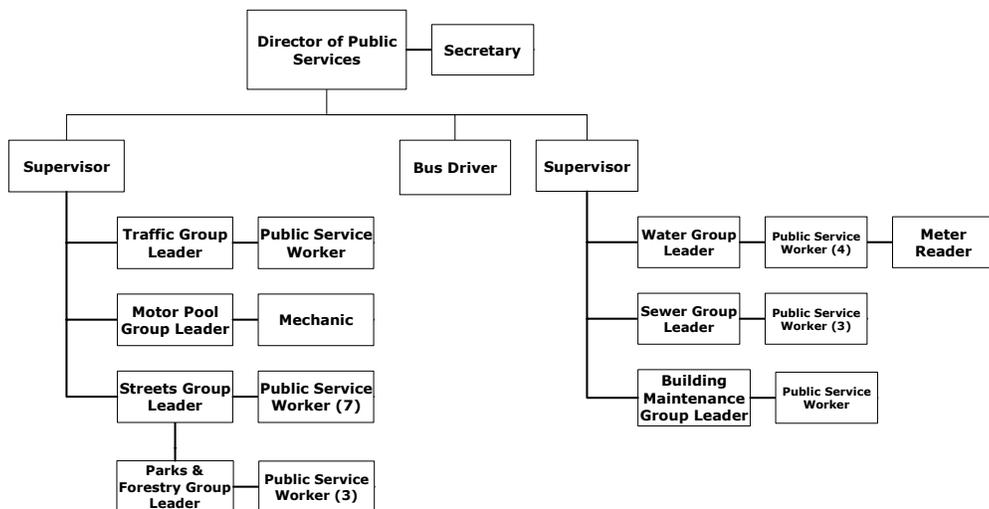
**Solid Waste/Sanitation - 226**

The Department of Public Services (DPS) provides many services to our citizens such as leaf collection, tree trimming and removal, and snow and ice removal. The DPS is also responsible for maintaining all water main, hydrants, valves, sanitary sewers, pump stations, storm sewers, and streets within the City. The DPS also maintains all parks, buildings, city owned grounds, the city vehicle fleet and administers the City Sidewalk program.

The Department is funded from several designated funds. Act 51 funding is derived from the state gas tax and weight tax programs. Water and sewer funds are derived from customer service fees charged to residential and commercial users as a public utility.

### STAFFING SUMMARY

|                                   |   |
|-----------------------------------|---|
| Director of Public Services       | 1 |
| DPS Supervisor                    | 2 |
| Clerk                             | 1 |
| Parks & Forestry Group Leader     | 1 |
| Building Maintenance Group Leader | 1 |
| Public Service Worker             | 3 |





## DEPARTMENT OF PUBLIC SERVICES – GENERAL FUND

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 394,763        | \$ 399,159         |
| Supplies           | 48,180            | 38,500             |
| Other Charges      | 3,165,120         | 3,188,297          |
| Total              | \$3,608,063       | \$3,625,956        |

### SUMMARY OF BUDGET CHANGES

#### *Significant Notes – Compared to 2007/08 Budget*

**Personnel** – The 2007/08 budget has been cut drastically by reducing personnel in the General Fund division of DPS.

**Supplies** – The supplies budgets have been reduced because there are not as many employees and there is no longer the need for as many supplies.

**Other Charges** – Other charges have increased primarily due to rising utility costs. However, there is a reduction in the janitorial services contracted out for City Hall.

### 2008/09 PERFORMANCE OBJECTIVES

1. To become a “Tree City U.S.A.” for the fourth year.
2. To produce a preventative maintenance plan for City building and grounds.
3. Prepare a C.I.P. for Building & Grounds.
4. Repair the roofs and gutters to all City buildings.
5. Develop a 5-year Parks Improvement Plan (PIP).



## DEPARTMENT OF PUBLIC SERVICES – GENERAL FUND

| <b>Output</b>                         | <i>Performance Indicators</i>                   | <i>2007/08<br/>Actual</i>        | <i>2008/09<br/>Adopted</i> |
|---------------------------------------|---|----------------------------------|----------------------------|
|                                       |   | Monthly Act 51 Reports Generated | 12                         |
|                                       | Billings Prepared for Various Services          | 200                              | 200                        |
|                                       | Trees Trimmed                                   | 105                              | 150                        |
|                                       | Tree Removals                                   | 175                              | 75                         |
|                                       | Trees Planted                                   | 98                               | 50                         |
|                                       | Sidewalk Replacement                            | \$50,000                         | \$50,000                   |
| <b>Efficiency &amp; Effectiveness</b> | % of Emergency Calls Responded to within 1 hour | 95%                              | 95%                        |
|                                       | Property Damage Due to snow Removal Operations  | \$0                              | \$0                        |
|                                       |   |                                  |                            |
|                                       |   |                                  |                            |
|                                       |   |                                  |                            |
|                                       |   |                                  |                            |
|                                       |   |                                  |                            |



## DPS – MOTOR POOL

### **Motor Pool - 661**

The Motor Pool division of the Department of Public Services (DPS) is responsible for maintaining the City-owned fleet of vehicles and equipment in a safe, proper functioning condition. The Motor Pool Division is responsible for a citywide fleet of over 300 pieces of various equipment, ranging from snow blowers to cars and trucks. This includes preparing specifications, licensing and registration, updating the division's equipment database, and maintaining the warranty and recall programs. Staff is responsible for liquid fuels, shop equipment and maintenance.

### **STAFFING SUMMARY**

|              |   |
|--------------|---|
| Group Leader | 1 |
| Mechanics    | 1 |

### **FUNDING LEVEL SUMMARY**

|                    | 2007/08<br>Budget   | 2008/09<br>Adopted |
|--------------------|---------------------|--------------------|
| Personnel Services | \$ 283,393          | \$283,819          |
| Supplies           | 191,000             | 214,000            |
| Other Charges      | 555,252             | 559,532            |
| Retiree Costs      | 24,888              | 35,615             |
| Capital Purchases  | 210,000             | 375,700            |
| <b>Total</b>       | <b>\$ 1,264,533</b> | <b>\$1,468,666</b> |



## DPS – MOTOR POOL

### **SUMMARY OF BUDGET CHANGES**

#### **Significant Notes – Compared to 2007/08 Budget**

**Personnel Services** – Personnel services increased due to rising employee benefit costs.

**Supplies** - Supplies increased due to the higher fuel prices. A fuel policy has been given to department heads and has been initiated to help offset these costs.

**Capital Purchases** – There is an increase in the capital budget this year to allow for some machinery purchases that are in need of replacement.

### **2008/09 PERFORMANCE OBJECTIVES**

1. To evaluate industry standards for vehicle maintenance programs to determine the most cost effective time to maintain vehicles while still ensuring the reliability of the fleet.
2. To develop a low-bidder list for repairs to Safety vehicles.

|                                       | <i>Performance Indicators</i>                     | <i>2008/09 Adopted</i> | <i>2008/09 Adopted</i> |
|---------------------------------------|---|------------------------|------------------------|
| <b>Output</b>                         | Full Service Preventative Maintenances Performed  | 300                    | 300                    |
|                                       | Preseason Maintenance – Trucks & Plows            | 12                     | 12                     |
|                                       | Preseason Maintenance – Tractors/Mowers           | 8                      | 8                      |
|                                       | Preseason Maintenance – Snow Plows                | 12                     | 12                     |
|                                       | Preseason Maintenance – Salt Spreaders            | 12                     | 12                     |
|                                       | Preseason Maintenance – Street Sweepers           | 4                      | 4                      |
|                                       | Preseason Maintenance – Lawn Equipment            | 14                     | 14                     |
|                                       | Vehicle Tires Replaced                            | 300                    | 300                    |
| <b>Efficiency &amp; Effectiveness</b> | % of Preventive Maintenance Performed on Schedule | 100%                   | 100%                   |
|                                       | Avg. Time to Perform Maintenance on a Vehicle     | 3 hrs.                 | 3 hrs.                 |
|                                       | Average Age of Police Vehicles (Years)            | 4                      | 4                      |
|                                       | % of Snow Removal Equipment & Vehicles Available  | 100%                   | 100%                   |
|                                       | % of Snow Vehicles & Equip. Prepared by Nov. 15   | 100%                   | 100%                   |



## DPS – MAJOR & LOCAL STREETS DIVISION

### *Major/Local Streets 202 & 203*

The Department of Public Services Major & Local Streets Division maintains the City's streets and right-of-way to ensure safety for vehicular and pedestrian traffic as well as presenting a clean, well-groomed, attractive roadside environment.

### **STAFFING SUMMARY**

|                       |   |
|-----------------------|---|
| Streets Group Leader  | 1 |
| Traffic Group Leader  | 1 |
| Public Service Worker | 8 |

### **FUNDING LEVEL SUMMARY**

|                    | 2007/08<br>Budget   | 2008/09<br>Adopted |
|--------------------|---------------------|--------------------|
| Personnel Services | \$ 1,127,848        | \$1,160,417        |
| Supplies           | 235,114             | 225,500            |
| Other Charges      | 1,140,353           | 1,397,305          |
| Retiree Costs      | 215,329             | 225,686            |
| Capital            | 325,000             | -0-                |
| <b>Total</b>       | <b>\$ 3,043,644</b> | <b>\$3,008,908</b> |



## DPS – MAJOR & LOCAL STREETS DIVISION

### **SUMMARY OF BUDGET CHANGES**

*Significant Notes – Compared to 2007/08 Budget*

**Personnel Services** – Personnel services increased due to rising employee benefit costs.

**Retiree Costs** - Retiree costs increased due to rising benefit costs for health insurance and prescriptions.

### **2008/09 PERFORMANCE OBJECTIVES**

1. Develop a long term C.I.P. for major and local road pavement management system report.
2. To initiate an in-house paving program utilizing employees.
3. Begin a joint sealing and overlay program to prolong life of roads.

|                                       | <i>Performance Indicators</i>                 | <i>2007/08 Adopted</i>    | <i>2008/09 Adopted</i>    |
|---------------------------------------|---|---------------------------|---------------------------|
| <b>Output</b>                         | Miles of Roads in City (Major & Local)        | 115.5 mi.                 | 115.5 mi.                 |
|                                       | After Hours Snow Removal Occurrences          | 25                        | 25                        |
|                                       | Pothole Patching – Tons of Patch Used         | 600                       | 600                       |
|                                       | Street Sweeping - Rotation                    | 5 wks.                    | 5 wks.                    |
|                                       | Right-of-Way Mowing                           | Weekly City Wide Rotation | Weekly City Wide Rotation |
| <b>Efficiency &amp; Effectiveness</b> | % of Emergency Calls Responded to w/in 1 hour | 100%                      | 100%                      |
|                                       | Property Damage Due to Snow Removal Operation | \$0                       | \$0                       |
|                                       |   |                           |                           |
|                                       |   |                           |                           |



## DPS – WATER/SEWER DIVISION

### **Water/Sewer 592**

The Department of Public Services Water/Sewer Division provides accurate and continuous readings of all water meters, maintains fire hydrants by keeping them in proper functioning condition, responds to service request calls relating to the water distribution system, and inspects, assists and supervises subcontractors in the repair of watermain breaks.

### **STAFFING SUMMARY**

|                       |   |
|-----------------------|---|
| Water Group Leader    | 1 |
| Sewer Group Leader    | 1 |
| Meter Reader          | 1 |
| Public Service Worker | 6 |

### **FUNDING LEVEL SUMMARY**

|                    | 2007/08<br>Budget    | 2008/09<br>Adopted   |
|--------------------|----------------------|----------------------|
| Personnel Services | \$ 1,469,326         | \$ 1,450,536         |
| Supplies           | 187,050              | 178,250              |
| Other Charges      | 7,176,676            | 7,139,090            |
| Retiree Costs      | 251,172              | 252,494              |
| Capital            | 1,709,000            | 1,709,000            |
| <b>Total</b>       | <b>\$ 10,757,224</b> | <b>\$ 10,729,370</b> |

### **SUMMARY OF BUDGET CHANGES**

#### ***Significant Notes – Compared to 2007/08 Budget***

**Personnel Services** - Personnel services decreased slightly due to a dollar amount change in the accrued wages line items.



## DPS – WATER/SEWER DIVISION

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**Supplies/Other Charges** - These areas were reduced in an effort to cut back on overall costs. This will help assure that overall funding is maintained and the water meter replacement program can go forward.

**Retiree Costs** – Retiree costs increased slightly due to the increased costs of health insurance and prescriptions.

### ***2008/09 PERFORMANCE OBJECTIVES***

1. To prepare and mail to all customers an Annual Water Quality Report advising them about the source of their water, results of water quality tests and other information related to safe drinking water.
2. Purchase and install new automated water meter and billing systems.
3. To prepare a water loss study that will determine, as well as provide recommendations to minimize loss resulting in increased revenue.
4. To prepare a sewer master plan that will aid in determining and developing a C.I.P. for the collection system.
5. To implement a preventative maintenance program in order to minimize long-term costs and interruptions.
6. To clean & inspect sanitary sewer mains in Section 5 of the City.
7. To repair staging pond and flushing system for the Sanitary Basin.
8. To begin first year of a 5-Year Basin Lift/Pump Station Improvement Plan.



## DPS – WATER/SEWER DIVISION

|                                       |   | <i>Performance Indicators</i>                                      | <i>2007/08<br/>Actual</i> | <i>2008/09<br/>Proposed</i> |
|---------------------------------------|---|--|---------------------------|-----------------------------|
|                                       |   | <b>Output</b>  |                           | Water & Sewer Customers     |
|                                       | Customer Service Requests/Inquiries Received    |  | 500+CR's                  | 500+CR's                    |
|                                       | Res./Commercial Sanitary Sewer Tap Connections  |  | 15                        | 15                          |
|                                       | Res./Commercial Water Taps                      |  | 15                        | 15                          |
|                                       | Res./Commercial Water Meter Installations       |  | 15                        | 15                          |
|                                       | Fire Hydrants Replaced                          |  | 38                        | 38                          |
|                                       | Meters Checked/Repaired                         |  | 400                       | 400                         |
|                                       | Water Meters Installed – Residential/Commercial |  | 250                       | 250                         |
| <b>Efficiency &amp; Effectiveness</b> |   | Meter Reads Per Reader – Quarterly                                 | 7900                      | 7900                        |
|                                       |   | Residential Water & Sewer Bill – Quarterly                         | 15,035                    | 15,035                      |
|                                       |   | % of Emergency Calls Responded to w/in 1 hour                      | 95%                       | 95%                         |
|                                       |   | Avg. Time to Complete Emergency Main Repairs (hours)               | 7                         | 7                           |
|                                       |   | Water Purchased from Detroit (1,000 cubic feet)                    | 195,000                   | 195,000                     |
|                                       |   | Cost of 1,00 Cubic feet of Water from Detroit                      | 7.53                      | 7.53                        |
|                                       |   | Cost per 1,000 ft. of sewer from Wayne County                      | 5.46                      | 5.46                        |
|                                       |   | Cost per 1,000 ft. of excess flow from Wayne County                | 5.46                      | 5.46                        |
|                                       |   | Water loss based on initial purchase, collection rates and returns | Less than<br>28%          | Less than<br>28%            |



## **PARKS & RECREATION**

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### ***General Fund – 708, 720***

The mission of the Parks and Recreation Department is to continually improve and preserve the City's quality of life through the development and maintenance of imaginative and creative recreation facilities, programs and services focusing on the needs and desires of City residents.

To meet these needs, the department offers a wide variety of recreational, cultural and athletic programs for virtually any age or interest. The majority of these programs are scheduled at the Kennedy Memorial/ Senior Center, the Lincoln Park Community Center or on athletic fields in our 19 city parks. School buildings and fields are used to augment city facilities. In addition to cooperating with the school district, the department works in cooperation with several organizations to provide activities such as Baseball, Football, Hockey and Horseshoes, as well as special events such as Fantasyland, Lincoln Park Days and the Ice Show.

The Department consists of a full time Director and a full time Secretary. All other employees are part-time or outside contractors. The Parks and Recreation Director oversees the activities at the Community Center as well as managing the affairs of the Recreation/Senior Division. The part-time work force varies in number depending on the season, peaking in the summer with the day camp and pool staff. The Parks and Recreation Commission, the Cultural Commission and the Senior Citizen Commission are all advisory bodies that provide the Director with citizen feedback.

For the purpose of budgeting, the Parks and Recreation Department is divided into two divisions. The Parks and Recreation Budget provides funding for the full time administrative staff, youth and adult recreation programs and the senior citizen program. The Community Center budget provides funding for swimming and ice skating activities.

The Community Center located at 3525 Dix Hwy houses the Parks and Recreation Administration Offices, an indoor ice rink and an outdoor pool with water slide. As might be expected, the Community Center offers Public Swimming, Learn-to-Swim, Learn-to-Skate, Figure Skating and Hockey for all ages. The Center is home to the Lincoln Park Hockey Association, Skate Company Figure Skating Club, Lincoln Park Varsity Hockey and Girls High School Figure Skating Team.

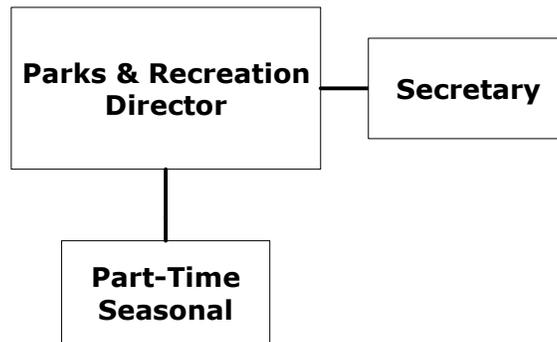
Situated adjacent to the Community Center is Youth Center Park. Youth Center Park is home to the Lincoln Park Horse Shoe Club and is the site for Lincoln Park Days. The eighteen acre park with mature trees is a popular picnic destination. It has three (3) picnic pavilions, restrooms, play equipment and several horseshoe pits



## PARKS & RECREATION

### FULL TIME STAFFING SUMMARY

|                             |   |
|-----------------------------|---|
| Parks & Recreation Director | 1 |
| Secretary                   | 1 |



### PARKS & RECREATION PART TIME STAFFING SUMMARY

|                                      |   |
|--------------------------------------|---|
| Adult Softball Coordinator           | 1 |
| Concert Series Coordinator           | 1 |
| Dance Coordinator                    | 1 |
| Dance Instructors                    | 4 |
| Recreation Office Help               | 1 |
| Preschool Program Instructor         | 1 |
| Children's Special Event Coordinator | 1 |
| Children's Special Event Help        | 4 |
| Soccer Coordinator                   | 1 |
| Soccer Referees                      | 6 |
| T-Ball/Softball Umpires              | 2 |
| Day Camp Coordinators                | 2 |
| Day Camp Leaders                     | 6 |
| Building Supervisors                 | 4 |
| Senior Office Help                   | 1 |
| Senior Assistants                    | 2 |
| Senior Bus Drivers                   | 1 |



## PARKS & RECREATION

### COMMUNITY CENTER PART TIME STAFFING SUMMARY

|                             |    |
|-----------------------------|----|
| Aquatics Coordinator        | 1  |
| Head Life Guard             | 1  |
| Lifeguards/Swim Instructors | 24 |
| Locker Room Attendants      | 4  |
| Arena Supervisors           | 3  |
| Office Help                 | 1  |
| Skate Director              | 1  |
| Skate Instructors           | 6  |
| Skate Guards                | 4  |
| Cashiers (Open Skate/Swim)  | 3  |
| Ice Arena/Pool Technician   | 1  |
| Concession                  | 4  |
| Janitorial                  | 3  |
| Swim Team Coaches           | 2  |

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 260,568        | \$ 432,962         |
| Supplies           | 28,800            | 59,800             |
| Other Charges      | 130,178           | 427,771            |
| Capital            | 0                 | 0                  |
| <b>Total</b>       | <b>\$ 419,546</b> | <b>\$ 920,533</b>  |



## **PARKS & RECREATION**

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### ***SUMMARY OF BUDGET CHANGES***

#### ***Significant Notes – Compared to the 2007/08 Budget***

This year the City will be once again managing the Community Center with the termination of our contract with Rink Management ending in May of 2008. The budgets for Parks & Recreation and the Community Center are tracked separately but have been combined in this document. Since we do not have line item detail from Rink Management on the 2007/08 budget for the Community Center, the amounts are not included in the 2007/08 amounts.

### ***2008/09 PERFORMANCE OBJECTIVES***

1. Monitor the cost associated with all programs. Adjust fees and costs as necessary to bring about cost effectiveness.
2. Evaluate and improve recreation programs to attain greater participation and satisfaction.
3. Maintain and improve parks and recreation facilities. Primary focus for this budget years shall be Lions and Propspinner Park.
4. Effectively measure, monitor and evaluate swimming pool revenue and expense.
5. Effectively measure, monitor and evaluate ice arena revenue and expense.



## PARKS & RECREATION

|                                       | <i>Performance Indicators</i>   | <i>2007/08<br/>Actual</i> | <i>2008/09<br/>Adopted</i> |
|---------------------------------------|---|---------------------------|----------------------------|
| <b>Output</b>                         | Program Registrations Processed                                       | 2,479                     | 2,500                      |
|                                       | Programs Offered  | 212                       | 300                        |
|                                       | Building Rentals Processed  | 152                       | 250                        |
|                                       | Picnic Pavilion Rentals Processed                                     | 100                       | 184                        |
|                                       | Park Playground Equipment Replaced                                    | 0                         | 0                          |
|                                       | Senior Activities Attendance (yearly)                                 | 10,604                    | 11,734                     |
|                                       | Special Events Attendance (yearly)                                    | 4,748                     | 5,000                      |
|                                       | Transportation – Token Sales  | \$21,810                  | \$17,844                   |
|                                       | Open Swim Participants  | n/a                       | 7,000                      |
|                                       | Learn to Swim Participants  | n/a                       | 400                        |
|                                       | Pool Rentals  | n/a                       | 35                         |
|                                       | Ice Rental Hours  | n/a                       | 1,000                      |
|                                       | Learn to Skate Participants   | n/a                       | 400                        |
|                                       | Number of Ice Show Ticket Sales                                       | n/a                       | 1,500                      |
| <b>Efficiency &amp; Effectiveness</b> | Program User Fees Collected   | \$122,974                 | \$130,000                  |
|                                       | Building Rental Fees Collected  | \$34,205                  | \$33,000                   |
|                                       | % of Programs Cancelled   | 4%                        | 16%                        |
|                                       | % of Weekend Room Rentals per Availability-Rm A,C,Sr                  | 29.7%                     | 32.5%                      |
|                                       | % of Weekend Pavilion Rentals per Availability (Memorial – Labor Day) | 71.6%                     | 67.9%                      |
|                                       | Recreation Cost per Household (16,204)                                | \$10.83                   | \$19.21                    |
|                                       | Community Center Revenue to Expense Ratio                             | n/a                       | 1.00                       |



## LIBRARY

### **General Fund – 735**

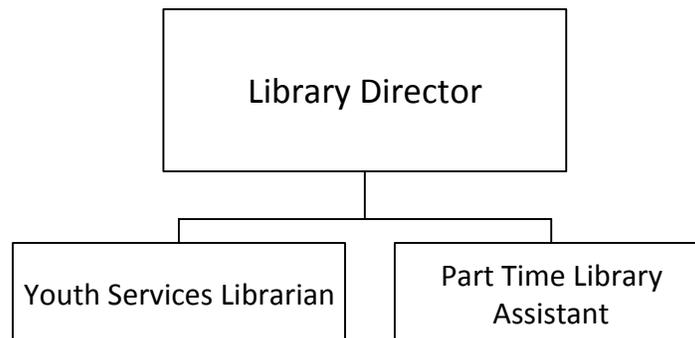
The Library provides for the informational, recreational, intellectual and educational needs of the Lincoln Park Community. The Director of the Library implements policies formulated in accordance with accepted standards, and meets monthly with the City Library Commission, the Wayne County Librarian, and The Library Network’s Shared Automation System Users Group for policy discussion on issues concerning libraries.

The Library has three employees. The Director is responsible for supervising personnel, providing staff instruction in the use of the appropriate software systems, technical services, basic reference service, and service to the public. The Director and Youth Services Librarian share collection development responsibilities and the provision of Reference service. The Youth Services Librarian plans and presents programs for children of all ages. The Librarian Assistant and Clerk provide support services.

The Library’s mission is to meet the informational, recreational, intellectual and educational needs of the Community by providing access to information in a variety of formats, including printed materials, electronic access, periodical databases, Interlibrary Loan service, use of the Internet, and Reference service.

### **STAFFING SUMMARY**

|                                   |   |
|-----------------------------------|---|
| Director                          | 1 |
| Youth Services Librarian          | 1 |
| Part Time Library Assistant/Clerk | 1 |





## LIBRARY

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 0              | \$ 0               |
| Supplies           | 0                 | 0                  |
| Other Charges      | 228,750           | 271,251            |
| Capital            | 0                 | 0                  |
| Total              | \$ 228,750        | \$ 271,251         |

### ***2008/09 PERFORMANCE OBJECTIVES***

1. Re-integrate services cut during funding reductions of FY 2007-08.
2. Work to regain patrons lost when hours/staff/materials reduced
3. Identify internal building improvements.
4. Work with Library Commission and Friends of the Library to seek funding for building improvements.



## LIBRARY

|                                       | <i>Performance Indicators</i>  | <i>2007/08<br/>Actual</i> | <i>2008/09<br/>Proposed</i> |
|---------------------------------------|--------------------------------|---------------------------|-----------------------------|
| <b>Output</b>                         | Items in Library's collection  | 56,249                    | 56,249                      |
|                                       | Annual circulation             | 90,000                    | 90,000                      |
|                                       | Library cards issued           | 1,400                     | 1,400                       |
|                                       | Public Programs                | 60                        | 60                          |
|                                       | Program Attendance             | 1600                      | 1600                        |
|                                       | State Aid report               | 1                         | 1                           |
|                                       | Reports to Library Commission  | 12                        | 12                          |
|                                       |                                |                           |                             |
| <b>Efficiency &amp; Effectiveness</b> | Targeted fundraising goal      | \$4,000                   | \$4,000                     |
|                                       | Internal building improvements | 4                         | 4                           |
|                                       | Increase public programs       | 10                        | 10                          |
|                                       |                                |                           |                             |



## 25<sup>th</sup> DISTRICT COURT

### General Fund – 760

The 25<sup>th</sup> District Court provides a safe and friendly environment to administer justice fairly and equitably. There are a variety of divisions within the court that coordinate legal activity effectively and efficiently. These divisions are two courtrooms, a civil department, traffic and ordinance department, cashier's station, probation department and administrative office. The court processes all civil and criminal matters in the City of Lincoln Park that are within its legal jurisdiction. The court accomplishes this through the opening of a case to the final resolution of a case including all post adjudication and judgment activities. There are three checking accounts maintained by the court to process and disburse money to the city, county, state and individuals legally entitled to fund distribution.

The court also administers an operational budget provided by the city both diligently and cost effectively. The court currently operates with a reduced staff that has saved the city a substantial amount of money and will help to control costs in the future. All purchases by the court are based on necessity and comparison-shopping.

### STAFFING SUMMARY

|                     |   |                               |   |
|---------------------|---|-------------------------------|---|
| Judges              | 2 | Judicial Secretary/Recorder   | 2 |
| Administrator       | 1 | Probation Officer             | 1 |
| Criminal Supervisor | 1 | Probation Secretary           | 1 |
| Court Officers      | 3 | Part-time Court Officers      | 2 |
| Deputy Court Clerks | 3 | Part-time Deputy Court Clerks | 5 |
| Part-time Cashiers  | 0 |                               |   |

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget   | 2008/09<br>Adopted  |
|--------------------|---------------------|---------------------|
| Personnel Services | \$ 1,179,406        | \$ 1,197,920        |
| Supplies           | 35,500              | 46,000              |
| Other Charges      | 195,880             | 195.925             |
| Capital            | 1,000               | 3,000               |
| <b>Total</b>       | <b>\$ 1,411,786</b> | <b>\$ 1,440,000</b> |



## 25<sup>th</sup> DISTRICT COURT

### 2008/09 PERFORMANCE OBJECTIVES

1. Continue providing a user-friendly environment that promotes the efficient operation of the Court.
2. Maintain a docket management system that is well within the time allotted by the state court requirements.
3. Continue developing a team of highly qualified and cross-trained individuals.
4. Maintain high quality services with fewer staff and streamline where appropriate.
5. Diligently search for innovative ways to reduce costs and still maintain services.
6. Maintain the high standards of equitable and courteous dispensing of justice already in place.
7. Use technology to streamline the operations of the court.
8. Continue to use payment reviews and various other means to collect outstanding revenue. The Court is implementing two new collection programs this fiscal year.

|   | <i>Performance Indicators</i>                          | <i>2007/08<br/>Actual</i>      | <i>2008/2009<br/>Adopted</i> |
|---|--|--------------------------------|------------------------------|
| <b>Output</b>   | Total Active Caseload                                  | 24,000                         | 24,000                       |
|   | Total New Cases  | 16,100                         | 16,100                       |
|   | Traffic Cases (civil Infractions, including ordinance) | 7,000                          | 7,000                        |
|   | Parking Cases  | 2,500                          | 2,500                        |
|   | Misdemeanor Cases (non-traffic & traffic)              | 3,000                          | 3,000                        |
|   | Felony Cases   | 300                            | 300                          |
|   | General Civil Cases                                    | 1,800                          | 1,800                        |
|   | Small Claims Cases                                     | 500                            | 500                          |
|   | Landlord/Tenant Cases                                  | 1,000                          | 1,000                        |
|   | Probation Caseload                                     | 400                            | 400                          |
|   | Informal Hearings                                      | 1,200                          | 1,200                        |
|   | Dispositions   | 15,000                         | 15,000                       |
|   | <b>Efficiency &amp; Effectiveness</b>                  | % of Imposed Revenue Collected | 90%                          |
| % of Probation Clients Required to Attend Rehab.(all probationers Attend some form of rehabilitation) |  | 100%                           | 100%                         |
| Cost Per Active Case  |  | 450                            | 450                          |

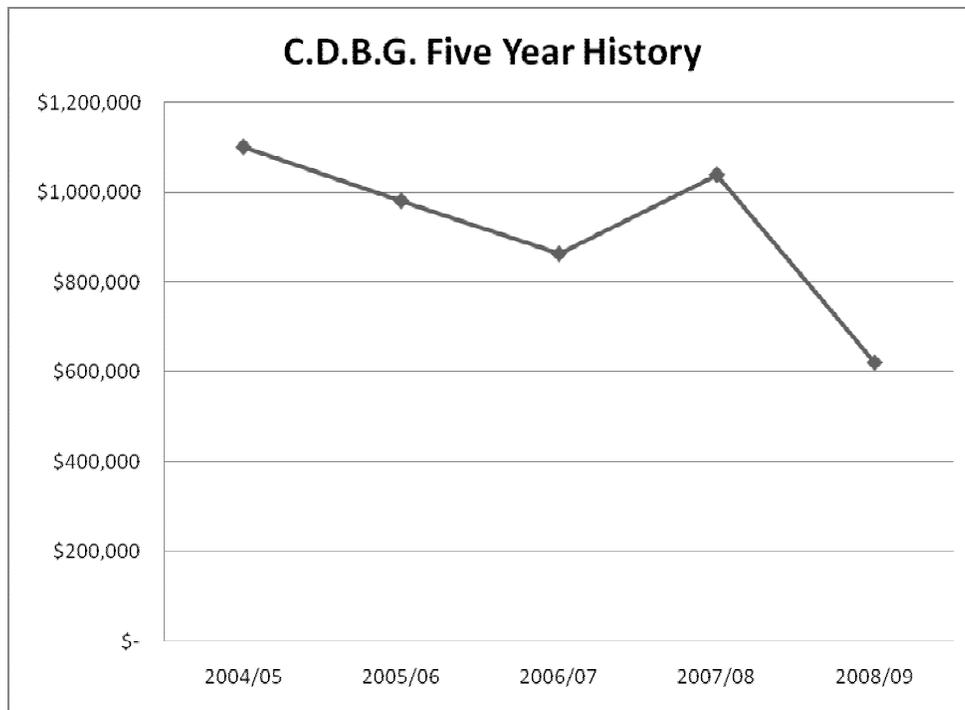


## COMMUNITY PLANNING & DEVELOPMENT

**General Fund – 857**

**CDBG Fund – 249**

The Office of Community Planning and Development provides coordination and support to a variety of projects undertaken by the City. The CDP office has primary responsibility for the operation of the Community Development Block Grant Program. The CPD office schedules and conducts the necessary public hearings, prepares the five year Strategic Plan, the Annual Action Plans and the Annual (CAPERS) Reports. The CPD office is responsible for ensuring the timely expenditure of grant funds and the successful completion of various programs/projects as adopted by the Mayor and City Council. The CPD office is responsible for conducting a periodic Analysis of Impediments of Fair Housing. It is the mission of the Grantee C.D.B.G. Program to build a viable community, provide structurally sound, affordable housing and economic opportunities for all residents but principally for low to moderate-income persons.



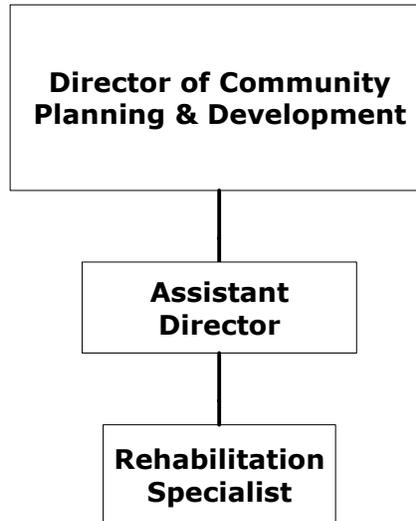


## COMMUNITY PLANNING & DEVELOPMENT

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### STAFFING SUMMARY

|                                |   |
|--------------------------------|---|
| Director of CPD                | 1 |
| Assistant Director of CPD      | 1 |
| Home Rehabilitation Specialist | 1 |



### FUNDING LEVEL SUMMARY

|               | 2007/08<br>Budget  | 2008/09<br>Adopted |
|---------------|--------------------|--------------------|
| Other Charges | \$1,039,151        | \$ 620,726         |
| <b>Total</b>  | <b>\$1,039,151</b> | <b>\$ 620,726</b>  |

### **SUMMARY OF BUDGET CHANGES**

*Significant Notes – Compared to 2007/08 Budget*

**Other Charges** – The overall budget has decreased significantly due to the decrease in program income that comes into the City.



## COMMUNITY PLANNING & DEVELOPMENT

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### ***2008/09 PERFORMANCE OBJECTIVES***

1. Administer the C.D.B.G. Program on behalf of the City.
2. Work with the City Manager, Mayor and City Council to develop and implement the Five Year Consolidated (Strategic) Plan for the C.D.B.G. Program.
3. Work with the City Manager, Mayor and City Council to develop an annual C.D.B.G. budget as stated in an Annual Action Plan and Annual Environmental Review.
4. Work with the City Manager, Mayor and City Council to develop the Consolidated Annual Performance & Evaluation Report (CAPERS).
5. Work with the U.S. Department of HUD to ensure compliance with all applicable federal rules and regulations governing the C.D.B.G. Program.
6. Work with the Michigan State Housing Development Authority (MSHDA) to coordinate affordable housing activities and performance measures.
7. Work with Wayne County Department of Public Health to coordinate a City response to the issue of homelessness.
8. Work with various sub recipients of C.D.B.G. funding to ensure proper management of programs and evaluation of results obtained.
9. Operate a Residential Rehabilitation (Revolving) Loan Program making loans to qualified homeowners for the renovation of the housing stock of the community.



## COMMUNITY PLANNING & DEVELOPMENT

|   | <i>Performance Indicators</i>                                  | <i>2007/08<br/>Actual</i>     | <i>2008/09<br/>Adopted</i> |
|---|--|-------------------------------|----------------------------|
| <b>Output</b>   | Develop Strategic Plan once every Five Years                   | 0.20                          | 0.20                       |
|   | Hold public hearings for development of C.D.B.G. budget        | 2                             | 2                          |
|   | Develop Annual Action Plan                                     | 1                             | 1                          |
|   | Develop Annual Environmental Review Record                     | 1                             | 1                          |
|   | Develop Annual CAPERS Report                                   | 1                             | 1                          |
|   | Oversee C.D.B.G. budget of approximately \$823,000l            | 1                             | 1                          |
|   | Prepare and review quarterly financial and performance reports | 4                             | 4                          |
|   | Conduct Community Improvement Commission meetings              | 6                             | 6                          |
|   | Attend monthly meetings with HUD/MSHDA/WAYNE HOME CONSORTIA    | 12                            | 12                         |
|   | Attend technical training seminars                             | 2                             | 2                          |
|   | Prepare and execute Sub Recipient Agreements                   | 4                             | 4                          |
|   | Prepare and execute Inter-Agency Agreements                    | 1                             | 1                          |
|   | <b>Efficiency &amp;<br/>Effectiveness</b>                      | Number of homes rehabilitated | 10                         |
| Timeliness Report - % of C.D.B.G. Funds Spent On Time |  | 1.5%                          | 1.5%                       |
|   |  |                               |                            |
|   |  |                               |                            |
|   |  |                               |                            |



## GENERAL GOVERNMENT

### General Fund – 923

The Department of General Government is an activity found within the General Fund. This department is a funding source responsible for costs that are not specifically associated with a city department. It is often referred to as the Unallocated Department.

This department reflects costs associated with health care benefits provided to the City's almost 300 retirees. These benefits include retiree health care, life insurance, Medicare reimbursement, and prescription coverage. This budget year all of the retiree costs for General Fund have been moved into this activity. The City's pension payments have also been moved into this department to allow for more efficient tracking of these costs.

It also accounts for General Funds portion, which is about 89% of Property and Liability Insurance coverage for the City. The balance of coverage is allocated to other funds requiring coverage. Our insurance coverage is currently through the Michigan Municipal Liability and Property Pool.

Other expenditures that are within this department include our cost for audit services. Those costs are also allocated to different funds based on functions performed by Plante & Moran, LLP during the audit process.

### FUNDING LEVEL SUMMARY

|               | 2007/08<br>Budget | 2008/09<br>Adopted |
|---------------|-------------------|--------------------|
| Personnel     | \$ 3,176,412      | \$ 3,296,010       |
| Supplies      | 0                 | 0                  |
| Other Charges | 1,058,657         | 1,241,203          |
| Retiree Costs | 3,160,172         | 3,417,584          |
| Total         | \$ 7,395,241      | \$7,954,797        |

### SUMMARY OF BUDGET CHANGES

#### Significant Notes – Compared to 2007/08

**Retiree Costs** – Retiree costs went up nearly 10% this year and continue to be a concern to the City budget. The City must continue to look at ways to reduce these costs.



## INFORMATION TECHNOLOGY SERVICES

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### **IT Fund - 664**

The Department of Information Technology (IT) is an enterprise that is based on the accounting principles of an Internal Service Fund. (Internal service funds finance and account for the operations of City agencies that provide services to other City agencies on a cost-reimbursed basis.) This Department oversees the computer and technology needs of all City staff.

Consolidating computer tasks, resulting in lowered costs for individual Departments and the City, is one goal of the IT Department. This organized approach involves generalized cost-containment programs and efficiencies of scale. The expenses are funded through rental charges assessed to each Department based on a matrix of individual Department coefficients, including but not limited to: staffing level, IT inventory and email quantity. This matrix allows for the allocation of costs for central administrative services (payroll, accounts payable, email, etc.) across all Departments, so that non-general fund programs share in the costs of general government operation.

The IT Department provides the necessary alterations (user permissions, operations and security, etc.) to current software programs and modules within the MUNIS accounting system and BS&A Software. It is also the responsibility of this Department to implement the necessary training needed for Departments to perform daily functions and be able to provide information in a timely manner. Additionally, installation, repair and changes to the telecommunications infrastructure fall under the purview of the IT Department.

**Significant Issues** - Network and Data Security threats are continuing at an alarming rate and becoming more sophisticated. IT is proactively addressing these relentless threats and adapting. The risk of not doing so is the stability of City services and integrity of City information. IT maintains security software and hardware while keeping our staff resources focused on network and enterprise security. This Department balances authorized access with intrusions and intends to detect and regulate those that would do us harm.

**Infrastructure** – The IT Department is pursuing a possible wireless campus wide area network (WAN) strategy.

|                           |   |
|---------------------------|---|
| <h3>STAFFING SUMMARY</h3> |   |
| Specialist                | 1 |



## INFORMATION TECHNOLOGY SERVICES

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 85,651         | \$ 85,035          |
| Supplies           | 3,000             | 3,000              |
| Other Charges      | 96,421            | 96,668             |
| Capital            | 30,000            | 30,000             |
| Total              | \$ 215,072        | \$ 214,703         |

### ***2008/09 PERFORMANCE OBJECTIVES***

1. Analyze and assess the computer needs of each department and prioritize requests accordingly.
2. Keep up to date on computer technology available to the City to maintain and ensure efficiency.
3. Provide the necessary assistance to departments for repairs and updates essential to department performance.
4. Analyze campus WAN possibilities.
5. Assure confidentiality, integrity and availability of information systems



## INFORMATION TECHNOLOGY SERVICES

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|   | <i>Performance Indicators</i>                 | <i>2007/08<br/>Actual</i> | <i>2008/09<br/>Adopted</i> |
|---|---|---------------------------|----------------------------|
|   | <b>Output</b>                                 | Workstations Supported    | 78                         |
| Servers Supported                                 |   | 7                         | 7                          |
| Application Systems Supported (BS&A, MUNIS, etc.) |   | 6                         | 6                          |
| Critical Software Patches Installed               |   | 318                       | 330                        |
| Hours of Consultant Services Used                 |   | 8                         | 30                         |
| “Help Desk” Calls Received                        |   | 343                       | 320                        |
| Hours Spent on Preventative Maintenance           |   | 72                        | 90                         |
| <b>Efficiency &amp;<br/>Effectiveness</b>         | Telephone System Issues Resolved within 1 day | 95%                       | 95%                        |
|   | Computer Network Up Time                      | 99%                       | 99%                        |
|   | Overtime Hours Required to Meet Demand        | 394                       | 390                        |
|   | “Help Desk” Calls Resolved within 8 hours     | 87%                       | 90%                        |
|   | Activity Expenditures as % of General Fund    | 0.92%                     | 0.88%                      |



## HISTORICAL

**General Fund**  
**Museum 272**  
**Commission 923**

The Historical Commission is responsible for the museum and its contents acquired by the City. The Commission acquires, collects, and exhibits items in the name of the city as well as all historical material, equipment and other things necessary for the effective operation of the City's museum.

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 0              | \$ 0               |
| Supplies           | 0                 | 0                  |
| Other Charges      | 17,100            | 17,100             |
| Total              | \$ 17,100         | \$ 17,100          |



## ZONING BOARD OF APPEALS

### **General Fund – 380**

The Zoning Board of Appeals reviews and acts upon use and dimensional variances to the City's Zoning Ordinance. They hear appeals in regard to special land uses and planned unit developments.

The Zoning Board of Appeals enjoys all the powers and duties as set forth in Sections 1264.07, Administrative Reviews, through 1264.13, Conditions of Appeals and Variances, of this chapter, all jurisdiction and powers prescribed in other chapters of this Zoning Code or these Codified Ordinances, and all jurisdiction and powers granted by Act 207 of the Public Acts of 1921.

### **FUNDING LEVEL SUMMARY**

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 0              | \$ 0               |
| Supplies           | 0                 | 0                  |
| Other Charges      | 1,000             | 1,000              |
| Capital            | 0                 | 0                  |
| Total              | \$ 1,000          | \$ 1,000           |



## PLANNING COMMISSION

### **General Fund – 805**

The Planning Commission promotes public interest in and understanding of the Master Plan or Comprehensive Development Plan and to that end may publish and distribute copies of the Master Plan or Comprehensive Development Plan or of any report and may employ such other means of publicity and education as it may determine. Members of the Commission, when duly authorized by the Commission, may attend city planning conferences or meetings of city planning institutes, or hearings upon pending city planning legislation, and the Commission may, by resolution spread upon its minutes, pay the reasonable traveling expenses incident to such attendance.

### **FUNDING LEVEL SUMMARY**

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 0              | \$ 0               |
| Supplies           | 1,900             | 1,900              |
| Other Charges      | 5,600             | 5,600              |
| Capital            | 0                 | 0                  |
| Total              | \$ 7,500          | \$ 7,500           |



## LIBRARY COMMISSION

### **General Fund – 923**

The Library Advisory Commission considers and studies the reasonable needs and requirements of the library facilities of the City and to formulate and report its findings, from time to time, to the Mayor and Council. They create and maintain public interest, and to conduct related activities, in the library system of the City. They receive recommendations from the Library Director to submit to the Mayor and Council.

### **FUNDING LEVEL SUMMARY**

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 0              | \$ 0               |
| Supplies           | 0                 | 0                  |
| Other Charges      | 200               | 200                |
| Capital            | 0                 | 0                  |
| Total              | \$ 200            | \$ 200             |



## PUBLIC SAFETY

### General Fund – 923

The Public Safety Commission has general control and management of the Fire and Police Departments. They organize by annually electing a chairman, a vice-chairman and a secretary from among their number. They also formulate rules and regulations for the organization of the Departments under their jurisdiction for the rank and number of the various officers of the respective forces for the disciplinary control and punishment and penalties for breaches of discipline or violation of rules and regulations. The Chief of the Fire Department and the Chief of the Police Department are both directly responsible to the Commission and are appointed by the Commission.

#### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$ 0              | \$ 0               |
| Supplies           | 0                 | 0                  |
| Other Charges      | 100               | 100                |
| Capital            | 0                 | 0                  |
| Total              | \$ 100            | \$ 100             |



## CABLE COMMISSION

### ***Cable Fund – 214***

The Cable Commission is responsible for broadcasting Council Meetings, Public Hearings and other City related meetings and events. The Commission also sponsors various scholarships and other benevolent activities promoting the cablecast of city matters and the broadcast industry relative to the City of Lincoln Park and its departments, school board and local civic groups, subject to the approval of Mayor and Council.

### **FUNDING LEVEL SUMMARY**

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$22,738          | \$28,255           |
| Supplies           | 3,000             | 3,000              |
| Other Charges      | 96,409            | 19,319             |
| Capital            | 6,000             | 6,000              |
| Total              | \$128,147         | \$53,647           |



## DOWNTOWN DEVELOPMENT AUTHORITY

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### **Component Unit – 747**

The City of Lincoln Park Downtown Development Authority (DDA), along with the Economic Development Coordinator, promotes economic development through business attraction/retention programs and works to foster investment within the DDA district. It strives to increase the City's tax base and strengthen the local economy while maintaining those qualities which make Lincoln Park a desirable place to live and work.

The Lincoln Park Downtown Development Authority is a ready source of information. In addition to providing information and assistance to new businesses that are looking at moving into the area, the DDA also provides information and assistance to local businesses to promote the business community.

When local business owners talk about the area, they emphasize its receptiveness to new business, and marvel at the fact that it's largely untapped. Company relationships in Lincoln Park are important. Business owners' note that there's a different atmosphere here than they find in more congested areas -- there's a sense of camaraderie and excitement to grow. The business people here are friendly, encouraging and helpful.

| <b>FUNDING LEVEL SUMMARY</b> |                   |                    |
|------------------------------|-------------------|--------------------|
|                              | 2007/08<br>Budget | 2008/09<br>Adopted |
| Personnel Services           | \$ 30,000         | \$ 30,000          |
| Supplies                     | 4,000             | 5,000              |
| Capital                      | 0                 | 100,000            |
| Other Charges                | 284,445           | 357,680            |
| <b>Total</b>                 | <b>\$ 318,445</b> | <b>\$ 392,680</b>  |



## DOWNTOWN DEVELOPMENT AUTHORITY

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### ***SUMMARY OF BUDGET CHANGES***

#### ***Significant Notes – Compared to 2007/08 Budget***

**Supplies-** There was a slight increase in supplies to modify for the new DDA Director that was previously not full-time.

**Other Charges –** Other charges increased due to \$100,000 being budgeted to purchase properties in the DDA District.

### ***2008/09 PERFORMANCE OBJECTIVES***

1. Continue to strengthen the Fort-Visger CDC Collaborative.
2. Investigate new grant opportunities and funding options.
3. Replace current Downtown lights.
4. Attract and Retain businesses into the Downtown.
5. Upgrade Downtown Parking lots.
6. Aggressively market the “new” Lincoln Park.
7. Develop a redevelopment “tool box” for developers.
8. Streamline the City’s Brownfield program to also include state benefits.
9. Develop a Comprehensive maintenance plan for Downtown.
10. Create positive news to help expand business interest in the DDA.
11. Begin improvement to the core downtown as outlined by Beckett & Raider.
12. Implementing the DDA area wide wireless program



## ECONOMIC DEVELOPMENT CORPORATION

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### ***Component Unit – 746***

The Economic Development Corporation of the City of Lincoln Park (EDC) is a nonprofit organization established for the purpose of attracting, expanding and retaining business and industry in the City of Lincoln Park. Essential goals include:

- ✓ Attract & Retain commercial and industrial businesses
- ✓ Create quality job opportunities
- ✓ Diversify the local economy
- ✓ Support City services
- ✓ Improve the overall quality of life in our community

The EDC, with it's Economic Development Coordinator, acts as an ombudsman and business advocate on behalf of private business with City agencies, as needed. They conduct a full-time pro-active business retention program, play a leadership role and serve as a liaison with local, regional and state organizations.

The EDC can assist manufacturers and high technology firms in applying for tax relief on construction or new equipment investments. They can issue tax-exempt revenue bonds to finance or refinance private industrial or not-for-profit development projects. The EDC can support the development of business related projects including assisting in the submission of grant and loan applications for infrastructure development.

The EDC has funds available to make direct loans to qualifying City businesses for a minimum of \$5,000 up to a maximum of \$25,000. The funds may be used for real estate purchase and/or improvement; purchase of machinery & equipment; leasehold improvements; building facade renovations; signage; parking and lighting.

|   |
|---|
| <h3><b>STAFFING SUMMARY</b></h3>        |
| Economic Development Coordinator      1 |



## ECONOMIC DEVELOPMENT CORPORATION

### FUNDING LEVEL SUMMARY

|                    | 2007/08<br>Budget | 2008/09<br>Adopted |
|--------------------|-------------------|--------------------|
| Personnel Services | \$30,000          | \$30,000           |
| Supplies           | 1,000             | 1,000              |
| Other Charges      | 64,775            | 64,775             |
| Total              | \$95,775          | \$95,775           |

### **SUMMARY OF BUDGET CHANGES**

*Significant Notes – Compared to 2007/08 Budget*  
*None*

### **2008/09 PERFORMANCE OBJECTIVES**

1. Produce a standard City Brownfield Program.
2. Implement business wide free wireless program.
3. Aggressively market City properties.
4. Attract new businesses into the City.
5. Assist other City Departments in development efforts of City.
6. Implement “Redevelopment Ready” Principles into City operations.
7. Develop a marketing campaign for business attraction.
8. Expedition of loan program to be more comprehensive.
9. Establish a developer toolbox of incentives.



## ECONOMIC DEVELOPMENT CORPORATION

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10. Establish a LDFA zones throughout the city.

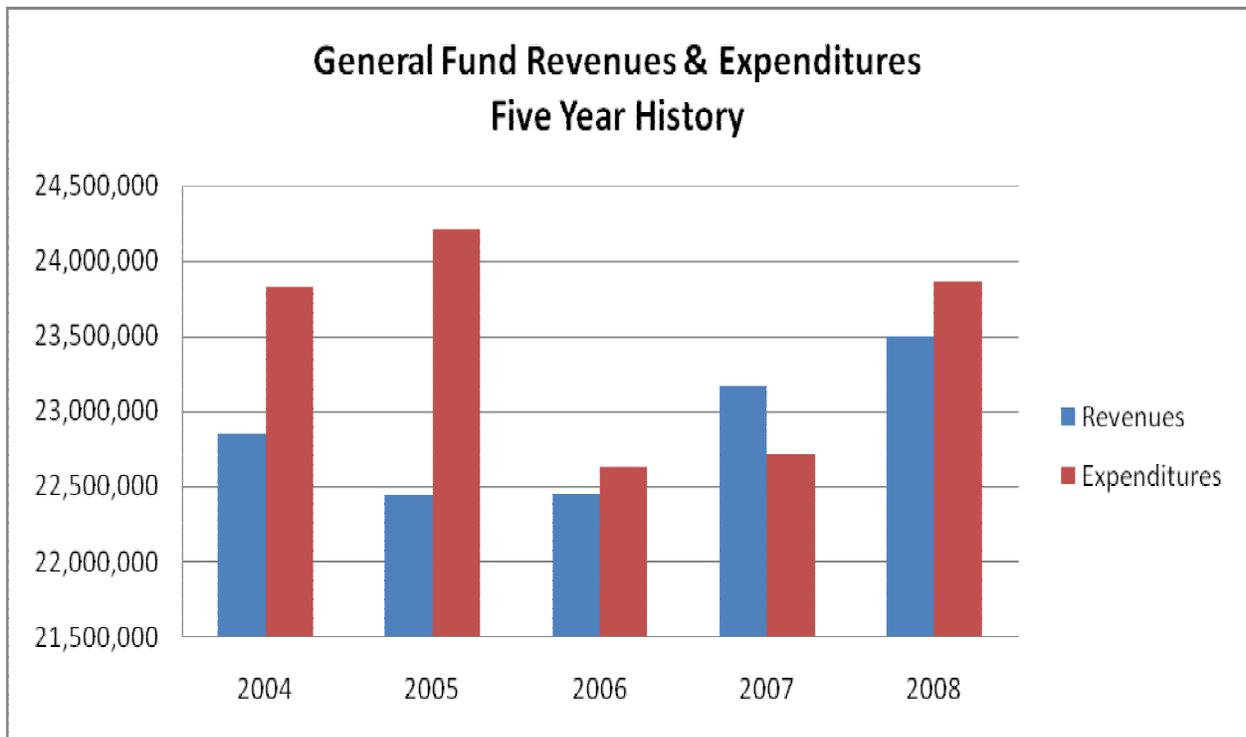
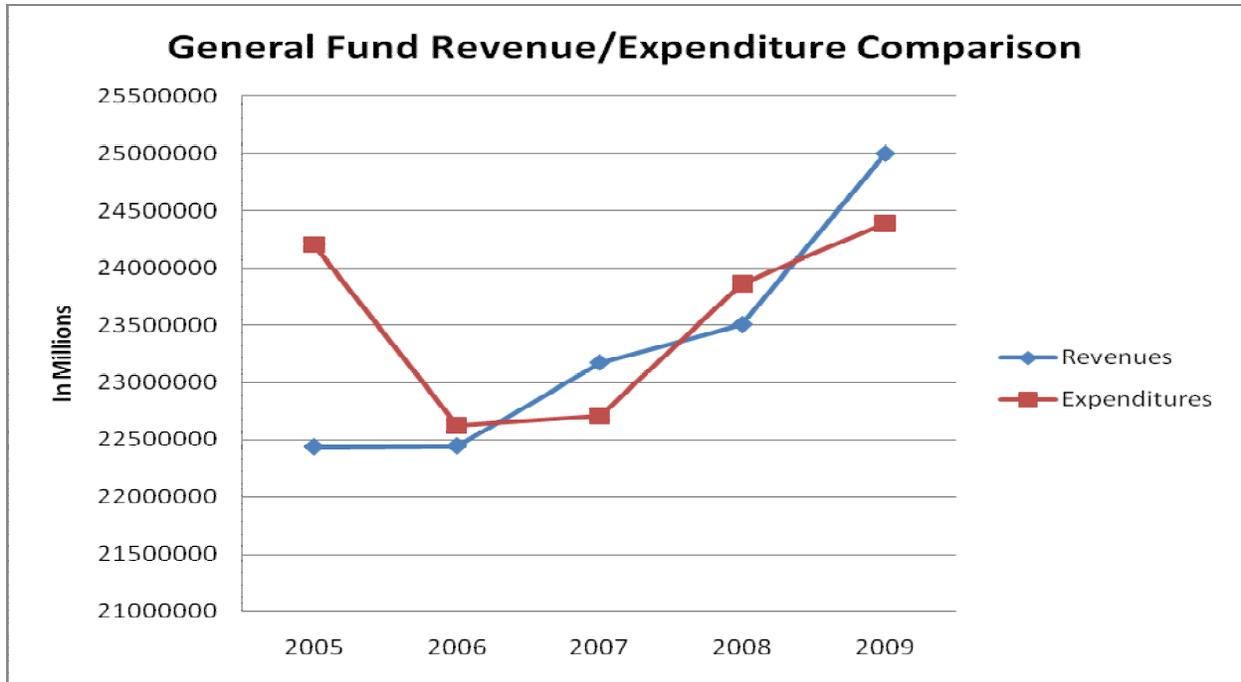
|   | <i>Performance Indicators</i>            | <i>2007/08<br/>Actual*</i> | <i>2008/09<br/>Proposed*</i> |
|---|--|----------------------------|------------------------------|
| <b>Output</b>                             | Brownfield Applications Process/Approved |                            | TBD                          |
|   | Council Meeting Attended                 |                            | TBD                          |
|   | New Grants Applied For/Grants Received   |                            | TBD                          |
|   | Commercial Vacant Properties Marketed    |                            | TBD                          |
|   | Developer Contacts Initiated             |                            | TBD                          |
| <b>Efficiency &amp;<br/>Effectiveness</b> |  |                            |                              |
|   |  |                            |                              |
|   |  |                            |                              |
|   |  |                            |                              |
|   |  |                            |                              |

\* New Department – Objectives to be determined



# **OPERATIONAL LINE ITEMS**

# GENERAL FUND SUMMARIES



**CITY OF LINCOLN PARK  
PROPOSED BUDGET FY 2008/09  
GENERAL FUND**

| <b>DEPARTMENT</b>            | <b>2005/06<br/>ACTUAL</b> | <b>2006/07<br/>ACTUAL</b> | <b>2007/08<br/>BUDGET</b> | <b>2007/08<br/>ESTIMATE</b> | <b>2008/09<br/>ADOPTED</b> |
|------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| <b>REVENUES</b>              |                           |                           |                           |                             |                            |
| City Clerk                   | 132,755                   | 140,573                   | 117,887                   | 127,245                     | 121,830                    |
| Elections                    | 20,307                    | 36                        | 1,000                     | 1,000                       | 15,000                     |
| Assessor                     | 20,131                    | 11,157                    | 7,500                     | 7,500                       | 7,500                      |
| Police Department            | 146,845                   | 136,937                   | 83,545                    | 66,025                      | 66,000                     |
| Fire Department              | 111,127                   | 8,349                     | 8,150                     | 7,900                       | 8,350                      |
| Building Department          | 462,270                   | 468,982                   | 479,850                   | 463,600                     | 464,200                    |
| DPS Admin                    | 299,556                   | 186,025                   | 135,000                   | 166,000                     | 115,000                    |
| Recreation                   | 184,967                   | 199,819                   | 187,200                   | 185,000                     | 187,000                    |
| Community Center             | 453,819                   | 42,755                    | 433,100                   | 433,100                     | 433,100                    |
| Library                      | 3,519                     | 4,461                     | 78,750                    | 3,750                       | 3,750                      |
| District Court               | 1,558,573                 | 1,978,870                 | 1,540,998                 | 1,541,598                   | 1,540,998                  |
| Community Development        | 10,000                    | 20,000                    | 0                         | 0                           | 0                          |
| General Government           | 17,531,105                | 18,254,729                | 18,668,298                | 18,806,986                  | 21,626,560                 |
| Administration Fee           | 393,642                   | 379,368                   | 371,128                   | 374,436                     | 404,461                    |
| Transfers In                 | 1,114,432                 | 1,338,969                 | 1,399,568                 | 1,399,568                   | 0                          |
| Transfers In (Library)       | 0                         | 0                         | 75,000                    | 75,000                      | 0                          |
| <b>General Fund Revenues</b> | <b>22,443,048</b>         | <b>23,171,030</b>         | <b>23,586,974</b>         | <b>23,658,708</b>           | <b>24,993,749</b>          |
| <b>EXPENDITURES</b>          |                           |                           |                           |                             |                            |
|                              |                           | -                         |                           |                             |                            |
| Mayor & Council              | 81,726                    | 76,389                    | 80,568                    | 80,568                      | 78,593                     |
| City Clerk                   | 196,096                   | 201,788                   | 190,602                   | 190,602                     | 190,439                    |
| City Manager                 | 374,956                   | 365,710                   | 332,843                   | 338,904                     | 340,272                    |
| Elections                    | 52,345                    | 30,886                    | 74,570                    | 63,517                      | 74,728                     |
| Assessor                     | 123,417                   | 123,169                   | 117,380                   | 120,620                     | 120,692                    |
| City Attorney                | 145,801                   | 185,387                   | 148,700                   | 142,700                     | 153,200                    |
| Finance                      | 318,504                   | 262,017                   | 265,700                   | 266,619                     | 274,167                    |
| Treasurer                    | 254,944                   | 235,369                   | 210,805                   | 208,891                     | 214,556                    |
| Building & Grounds           | 908,772                   | 852,510                   | 1,175,019                 | 1,207,164                   | 1,179,689                  |
| Historical Museum            | 21,000                    | 17,000                    | 17,000                    | 17,000                      | 17,000                     |
| Police Department            | 5,682,941                 | 5,853,283                 | 6,113,711                 | 5,933,333                   | 6,032,421                  |
| Fire Department              | 3,479,706                 | 3,470,615                 | 3,527,211                 | 3,341,048                   | 3,462,203                  |

**CITY OF LINCOLN PARK  
PROPOSED BUDGET FY 2008/09  
GENERAL FUND**

| <b>DEPARTMENT</b>                                       | <b>2005/06<br/>ACTUAL</b> | <b>2006/07<br/>ACTUAL</b> | <b>2007/08<br/>BUDGET</b> | <b>2007/08<br/>ESTIMATE</b> | <b>2008/09<br/>ADOPTED</b> |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| Building Department                                     | 504,903                   | 509,285                   | 527,834                   | 532,142                     | 539,737                    |
| Emergency Management                                    | 31,349                    | 31,349                    | 31,350                    | 31,350                      | 0                          |
| Engineering Department                                  | 612                       | 0                         | 0                         | 0                           | 0                          |
| DPS Admin   | 568,357                   | 461,478                   | 193,799                   | 143,799                     | 86,349                     |
| Street Lighting   | 482,455                   | 467,500                   | 490,350                   | 490,350                     | 505,060                    |
| Board of Prisoners                                      | 132,949                   | 177,856                   | 157,500                   | 157,500                     | 162,225                    |
| Parks & Forestry  | 500,023                   | 406,056                   | 362,985                   | 362,419                     | 348,435                    |
| Recreation  | 514,841                   | 458,497                   | 419,546                   | 420,387                     | 410,118                    |
| Community Center  | 469,463                   | 160,532                   | 433,100                   | 433,100                     | 510,415                    |
| Library   | 268,087                   | 411,943                   | 228,955                   | 228,750                     | 271,251                    |
| District Court  | 1,410,689                 | 1,197,498                 | 1,411,786                 | 1,411,786                   | 1,442,845                  |
| Planning Commission                                     | 6,522                     | 4,976                     | 7,500                     | 7,500                       | 8,300                      |
| Community Planning & Developm                           | 30,212                    | 44,621                    | 17,685                    | 15,412                      | 15,764                     |
| Motor Pool  | 2,590                     | 0                         | 0                         | 0                           | 0                          |
| General Government                                      | 1,636,637                 | 1,186,495                 | 1,410,863                 | 1,493,984                   | 1,495,888                  |
| Pension Payments  | 1,934,781                 | 2,609,309                 | 3,001,743                 | 3,001,743                   | 3,271,475                  |
| Retirees Health & Prescriptions                         | 2,489,409                 | 2,911,123                 | 2,935,363                 | 2,935,363                   | 3,187,434                  |
| <b>General Fund Expenditures</b>                        | <b>22,624,087</b>         | <b>22,712,641</b>         | <b>23,884,468</b>         | <b>23,576,551</b>           | <b>24,393,256</b>          |
|   |                           |                           |                           |                             |                            |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <b>(181,039)</b>          | <b>458,389</b>            | <b>(297,494)</b>          | <b>82,157</b>               | <b>600,493</b>             |

**CITY OF LINCOLN PARK  
PROPOSED BUDGET FY 2008/09  
SPECIAL REVENUE FUNDS**

| <b>DEPARTMENT</b>                                     | <b>2005/06<br/>ACTUAL</b> | <b>2006/07<br/>ACTUAL</b> | <b>2007/08<br/>BUDGET</b> | <b>2007/08<br/>ESTIMATE</b> | <b>2008/09<br/>PROPOSED</b> |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>REVENUES</b>                                       |                           |                           |                           |                             |                             |
| Major Streets   | 68,392                    | 72,617                    | 60,000                    | 50,000                      | 55,000                      |
| Gas & Weight Tax Major                                | 1,783,939                 | 1,763,886                 | 1,545,519                 | 1,545,519                   | 1,485,455                   |
| Local Streets   | 29,967                    | 47,921                    | 33,000                    | 33,000                      | 25,000                      |
| Gas & Weight Tax Local                                | 597,399                   | 590,397                   | 605,006                   | 605,006                     | 581,454                     |
| Transfer In (Major Rds)                               | 374,555                   | 468,193                   | 444,692                   | 444,692                     | 386,380                     |
| <b>Major/Local Total:</b>                             | <b>2,854,252</b>          | <b>2,943,014</b>          | <b>2,688,217</b>          | <b>2,678,217</b>            | <b>2,533,289</b>            |
| <b>EXPENDITURES</b>                                   |                           |                           |                           |                             |                             |
| <b>Major Streets</b>                                  |                           |                           |                           |                             |                             |
| Transfer Out (Local)                                  | 374,555                   | 468,193                   | 444,692                   | 444,692                     | 386,380                     |
| Surface Maintenance                                   | 841,603                   | 661,645                   | 813,148                   | 809,004                     | 839,084                     |
| Traffic Control                                       | 177,112                   | 141,610                   | 159,039                   | 156,729                     | 140,398                     |
| Snow Removal  | 180,345                   | 153,300                   | 272,675                   | 274,554                     | 277,244                     |
| <b>Local Streets</b>                                  |                           |                           |                           |                             |                             |
| Surface Maintenance                                   | 700,168                   | 652,612                   | 846,586                   | 853,503                     | 854,575                     |
| Traffic Control                                       | 191,284                   | 133,785                   | 173,800                   | 181,597                     | 180,428                     |
| Snow Removal  | 208,972                   | 173,243                   | 321,624                   | 323,565                     | 330,799                     |
| <b>Major/Local Total:</b>                             | <b>2,674,039</b>          | <b>2,384,388</b>          | <b>3,031,564</b>          | <b>3,043,644</b>            | <b>3,008,908</b>            |
| <b>OTHER SPECIAL REVENUE<br/>BUDGETS<br/>REVENUES</b> |                           |                           |                           |                             |                             |
| Cable T.V.  | 324,796                   | 79,702                    | 73,000                    | 78,500                      | 78,600                      |
| Sanitation  | 1,911,123                 | 1,868,243                 | 1,980,071                 | 1,980,071                   | 1,975,052                   |
| Road Construction Fund                                | 1,887,195                 | 25,702                    | 21,000                    | 14,000                      | 16,000                      |
| Drug/Forfeiture Fund                                  | 0                         | 0                         | 0                         | 0                           | 142,750                     |
| <b>Special Revenues Total:</b>                        | <b>4,123,114</b>          | <b>1,973,647</b>          | <b>2,074,071</b>          | <b>2,072,571</b>            | <b>2,212,402</b>            |
| <b>EXPENDITURES</b>                                   |                           |                           |                           |                             |                             |
| Cable T.V.  | 51,282                    | 55,519                    | 158,192                   | 163,084                     | 56,574                      |
| Garbage & Rubbish                                     | 1,910,972                 | 1,905,067                 | 1,928,428                 | 2,046,428                   | 2,011,483                   |
| Road Construction Fund                                | 1,655,640                 | 178,701                   | 303,500                   | 202,600                     | 203,000                     |
| Drug/Forfeiture Fund                                  | 0                         | 0                         | 166,300                   | 177,524                     | 234,900                     |
| <b>Special Revenue Total:</b>                         | <b>3,617,894</b>          | <b>2,139,287</b>          | <b>2,556,420</b>          | <b>2,589,636</b>            | <b>2,505,957</b>            |

**CITY OF LINCOLN PARK  
PROPOSED BUDGET FY 2008/09  
ENTERPRISE/INTERNAL SERVICE FUNDS**

| <b>DEPARTMENT</b>                    | <b>2005/06<br/>ACTUAL</b> | <b>2006/07<br/>ACTUAL</b> | <b>2007/08<br/>BUDGET</b> | <b>2007/08<br/>ESTIMATE</b> | <b>2008/09<br/>PROPOSED</b> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>REVENUES</b>                      |                           |                           |                           |                             |                             |
| <b>Water &amp; Sewer</b>             |                           |                           |                           |                             |                             |
| Water / Sewage Charges               | 5,129,023                 | 4,000,398                 | 6,945,510                 | 6,945,510                   | 7,577,963                   |
| Judgement Levy/Debt Service          | 1,581,943                 | 1,474,178                 | 1,474,683                 | 1,474,683                   | 1,454,594                   |
| Other Revenues                       | 2,290,278                 | 2,484,300                 | 2,962,299                 | 2,925,921                   | 2,968,049                   |
| Transfer In                          | 0                         | 524,755                   | 0                         | 30,128                      | 0                           |
| <b>Enterprise Fund Total:</b>        | <b>9,001,244</b>          | <b>8,483,631</b>          | <b>11,382,492</b>         | <b>11,376,242</b>           | <b>12,000,606</b>           |
| <b>EXPENDITURES</b>                  |                           |                           |                           |                             |                             |
| <b>Water &amp; Sewer</b>             |                           |                           |                           |                             |                             |
| Retention Basin                      | 580,346                   | 622,022                   | 1,518,469                 | 1,519,370                   | 1,475,762                   |
| Water General                        | 3,065,628                 | 3,957,975                 | 3,886,717                 | 3,925,503                   | 4,027,220                   |
| Sewer Department                     | 3,745,429                 | 2,472,547                 | 5,348,173                 | 5,241,914                   | 5,226,388                   |
| <b>Enterprise Fund Total:</b>        | <b>7,391,403</b>          | <b>7,052,544</b>          | <b>10,753,359</b>         | <b>10,686,787</b>           | <b>10,729,370</b>           |
| <b>REVENUES</b>                      |                           |                           |                           |                             |                             |
| Motor Vehicle & Equipment            | 1,339,560                 | 1,076,805                 | 1,350,811                 | 1,350,811                   | 1,350,811                   |
| Technology Services                  | 205,814                   | 212,753                   | 215,322                   | 215,322                     | 220,072                     |
| <b>Internal Service Funds Total:</b> | <b>1,545,374</b>          | <b>1,289,558</b>          | <b>1,566,133</b>          | <b>1,566,133</b>            | <b>1,570,883</b>            |
| <b>EXPENDITURES</b>                  |                           |                           |                           |                             |                             |
| Motor Vehicle & Equipment            | 742,319                   | 812,631                   | 1,277,632                 | 1,250,592                   | 1,468,666                   |
| Technology Services                  | 176,539                   | 171,706                   | 214,038                   | 210,286                     | 220,072                     |
| <b>Internal Service Funds Total:</b> | <b>918,858</b>            | <b>984,337</b>            | <b>1,491,670</b>          | <b>1,460,878</b>            | <b>1,688,738</b>            |

**CITY OF LINCOLN PARK  
PROPOSED BUDGET FY 2008/09  
COMPONENT UNITS**

| <b>DEPARTMENT</b>                       | <b>2005/06<br/>ACTUAL</b> | <b>2006/07<br/>ACTUAL</b> | <b>2007/08<br/>BUDGET</b> | <b>2007/08<br/>ESTIMATE</b> | <b>2008/09<br/>PROPOSED</b> |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>REVENUES</b>                         |                           |                           |                           |                             |                             |
| Economic Development<br>Commission      | 68,713                    | 50,152                    | 40,577                    | 40,577                      | 40,577                      |
| Downtown Development<br>Authority       | 397,017                   | 393,477                   | 392,013                   | 407,013                     | 500,659                     |
| Community Development<br>Block Grant    | 1,008,691                 | 1,320,020                 | 850,651                   | 850,651                     | 850,651                     |
| <b>Component Unit Revenues:</b>         | <b>1,474,421</b>          | <b>1,763,649</b>          | <b>1,283,241</b>          | <b>1,298,241</b>            | <b>1,391,887</b>            |
| <b>EXPENDITURES</b>                     |                           |                           |                           |                             |                             |
| Economic Development<br>Commission      | 30,346                    | 247,393                   | 95,775                    | 95,775                      | 95,775                      |
| Downtown Development<br>Authority       | 144,580                   | 120,934                   | 318,445                   | 326,279                     | 392,675                     |
| Community Development<br>Block Grant    | 1,008,690                 | 1,320,023                 | 2,095,184                 | 2,095,184                   | 1,965,355                   |
| <b>Component Unit<br/>Expenditures:</b> | <b>1,183,616</b>          | <b>1,688,350</b>          | <b>2,509,404</b>          | <b>2,517,238</b>            | <b>2,453,805</b>            |

## GENERAL FUND BUDGET REVENUE DETAIL

| ACCOUNT          | DESCRIPTION                    | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|------------------|--------------------------------|-------------------|-------------------|-------------------|--------------------|
| CLERKS OFFICE    |                                |                   |                   |                   |                    |
| 101111 494       | LICENSES & PERMIT              | 3,464             | 5,802             | 1,600             | 2,500              |
| 101111 494ABR    | ANNUAL BUSINESS REGISTRATION   | 21,930            | 20,650            | 20,000            | 20,000             |
| 101111 494AWR    | AUTO WASH RACK                 | 375               | 385               | 385               | 385                |
| 101111 494B      | BUSINESS LICENSES              | 1,724             | 2,458             | 1,700             | 1,700              |
| 101111 494BP     | BILLIARD PARLOR                | 195               | 195               | 195               | 195                |
| 101111 494BWL    | BOWLING LANES                  | 205               | 205               | 205               | 205                |
| 101111 494DMD    | DISTRIBUTOR MECH AMUSEMENT DEV | 3,610             | 3,750             | 3,900             | 3,900              |
| 101111 494DST    | DISTRIBUTORS                   | 6,110             | 6,625             | 6,500             | 6,500              |
| 101111 494DUM    | DUMPSTER FEES                  | 12,300            | 12,750            | 12,300            | 12,750             |
| 101111 494FE     | FOOD ESTABLISHMENT             | 330               | 330               | 360               | 390                |
| 101111 494GRT    | GARBAGE TRUCK FEES             | 1,650             | 1,600             | 1,800             | 1,600              |
| 101111 494IM     | ICE MACHINE                    | 715               | 630               | 675               | 630                |
| 101111 494JB     | JUKE BOX                       | 795               | 725               | 800               | 800                |
| 101111 494MAD    | MECHANICAL AMUSEMENT DEVICE    | 13,180            | 11,900            | 12,250            | 12,250             |
| 101111 494MS     | MOTORCYCLE SALES               | 150               | 300               | 150               | 150                |
| 101111 494MT     | MASSAGE THERAPY                | 830               | 1,370             | 1,400             | 1,400              |
| 101111 494NBR    | NEW BUSINESS REGISTRATION      | 1,895             | 2,150             | 1,500             | 1,500              |
| 101111 494PB     | PAWN BROKER                    | 1,500             | 1,500             | 1,500             | 1,500              |
| 101111 494PMG    | PRECIOUS METAL & GEMS          | 100               | 100               | 100               | 100                |
| 101111 494RL     | RESTAURANT                     | 2,540             | 2,430             | 2,400             | 2,400              |
| 101111 494SD     | SOFT DRINK                     | 1,560             | 1,455             | 1,545             | 1,500              |
| 101111 494SHG    | SECOND HAND GOODS              | 150               | 225               | 225               | 225                |
| 101111 494TC     | TAXI CABS                      | 1,150             | 1,000             | 1,850             | 1,000              |
| 101111 494UAD    | USED AUTO DEALER               | 1,350             | 1,275             | 1,350             | 1,350              |
| 101111 494VVD    | VIDEO VIEWING DEVICES          | 1,800             | 900               | 1,800             | 0                  |
| 101111 495       | SPECIAL EVENTS                 | 151               | 2,863             | 300               | 300                |
| 101111 511       | DOG LICENSES                   | 27,917            | 27,247            | 20,000            | 25,000             |
| 101111 513       | MISCELLANEOUS LICENSE          | 3,745             | 3,588             | 2,047             | 2,500              |
| 101111 610       | BIRTH & DEATH CERTIFICATES     | 21,250            | 26,077            | 19,000            | 19,000             |
| 101111 697       | COPY MACHINE FEES              | 84                | 87                | 50                | 100                |
| TOTAL CITY CLERK |                                | 132,755           | 140,572           | 117,887           | 121,830            |
| ELECTIONS        |                                |                   |                   |                   |                    |
| 101192 611       | CLERKS FEE                     | 20,307            | 36                | 1,000             | 15,000             |
| TOTAL ELECTION   |                                | 20,307            | 36                | 1,000             | 15,000             |
| ASSESSORS        |                                |                   |                   |                   |                    |
| 101202 443       | LATE FEES PROPERTY TRANSFERS   | 20,131            | 11,157            | 7,500             | 7,500              |
| TOTAL ASSESSORS  |                                | 20,131            | 11,157            | 7,500             | 7,500              |
| POLICE           |                                |                   |                   |                   |                    |
| 101305 570       | LIQUOR LICENSES                | 23,616            | 21,835            | 24,000            | 24,000             |
| 101305 602       | DOG POUND FEES                 | 7,185             | 4,965             | 25                | 0                  |
| 101305 605       | FALSE ALARM FEES               | 9,708             | 9,055             | 9,000             | 9,000              |

## GENERAL FUND BUDGET REVENUE DETAIL

| ACCOUNT                              | DESCRIPTION                    | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|--------------------------------------|--------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101305 615                           | SUBPOENA FEES                  | 0                 | 304               | 0                 | 0                  |
| 101305 649                           | SALE OF USED EQUIPMENT         | 745               | 1,307             | 1,000             | 1,000              |
| 101305 670                           | MISCELLANEOUS                  | 33,404            | 37,589            | 22,000            | 0                  |
| 101305 670W                          | WAGE REIMBURSEMENT SCHOOL      | 46,922            | 53,216            | 26,000            | 12,000             |
| 101305 692GR                         | GENERAL REIMBURSEMENT          | 0                 | 6,793             | 1,520             | 0                  |
| 101305 692CP                         | COMMUNITY POLICING GRANT       | 25,264            | 1,873             | 0                 | 0                  |
| 101305 692CR                         | REIMB RETIREES CLAIMSPRO       | 395,830           | 462,069           | 0                 | 0                  |
| 101305 693                           | EMERGENCY RESPONSE FEES        | 0                 | 0                 | 0                 | 20,000             |
| <b>TOTAL POLICE</b>                  |                                | <b>542,675</b>    | <b>599,006</b>    | <b>83,545</b>     | <b>66,000</b>      |
| <b>FIRE</b>                          |                                |                   |                   |                   |                    |
| 101340 465                           | FIRE SUPPRESSION               | 830               | 575               | 1,200             | 1,200              |
| 101340 528                           | ASSISTANCE TO FF GRANT PROGRAM | 74,729            | 0                 | 0                 | 0                  |
| 101340 627                           | COPY OF REPORTS                | 215               | 636               | 750               | 750                |
| 101340 645CO                         | CERTIFICATE OF OCCUPANCY       | 3,014             | 2,072             | 2,000             | 2,000              |
| 101340 646                           | FIRE INSPECTION FEE-RENTAL     | 1,010             | 2,760             | 2,500             | 2,500              |
| 101340 670                           | MISCELLANEOUS                  | 200               | 210               | 200               | 200                |
| 101340 692CR                         | REIMB RETIREES CLAIMSPRO       | 239,052           | 230,175           | 0                 | 0                  |
| 101340 692CP                         | CONSTRUCTION PLAN              | 1,797             | 2,096             | 1,500             | 1,700              |
| 101340 692GR                         | GENERAL REIMBURSEMENT          | 29,332            | 0                 | 0                 | 0                  |
| <b>TOTAL FIRE</b>                    |                                | <b>350,179</b>    | <b>238,524</b>    | <b>8,150</b>      | <b>8,350</b>       |
| <b>BUILDING</b>                      |                                |                   |                   |                   |                    |
| 101380 473                           | REGISTRATION FEES              | 15,780            | 12,695            | 12,000            | 12,000             |
| 101380 504                           | BLDG PERMITS                   | 173,826           | 144,251           | 165,000           | 155,000            |
| 101380 504R                          | BLDG PERMITS RENTALS           | 65,205            | 117,692           | 110,000           | 110,000            |
| 101380 505                           | ELECTRICAL PERMITS             | 30,424            | 23,307            | 31,500            | 31,500             |
| 101380 506                           | HEATING PERMITS                | 33,670            | 31,420            | 34,300            | 34,300             |
| 101380 507                           | PLUMBING PERMITS               | 23,460            | 24,478            | 22,000            | 22,000             |
| 101380 509                           | SPECIAL INSPECTION FEE         | 74,597            | 55,364            | 60,000            | 55,000             |
| 101380 510                           | RENEWAL FEES                   | 16,880            | 34,850            | 20,000            | 20,000             |
| 101380 608                           | ZONING BOARD OF APPEALS        | 2,679             | 1,658             | 2,500             | 3,000              |
| 101380 645CO                         | CERTIFICATE OF OCCUPANCY       | 12,174            | 7,912             | 9,000             | 9,000              |
| 101380 645M                          | PRINTED MATERIALS              | 200               | 30                | 250               | 100                |
| 101380 69212                         | SITE PLAN REVIEWS              | 2,585             | 2,223             | 3,000             | 2,000              |
| 101380 692CP                         | CONSTRUCTION PLAN REVIEW       | 10,191            | 12,229            | 9,500             | 9,500              |
| 101380 697                           | COPY MACHINE FEES              | 601               | 879               | 800               | 800                |
| <b>TOTAL BUILDING</b>                |                                | <b>462,270</b>    | <b>468,987</b>    | <b>479,850</b>    | <b>464,200</b>     |
| <b>DEPARTMENT OF PUBLIC SERVICES</b> |                                |                   |                   |                   |                    |
| 101445 466                           | STORAGE & TOWING FEES          | 12,000            | 12,000            | 12,000            | 12,000             |
| 101445 512                           | SIDEWALK & CURB CUTS           | 192,844           | 88,699            | 40,000            | 25,000             |
| 101445 641                           | CUTTING WEEDS-CLEANING DEBRIS  | 87,488            | 82,411            | 80,000            | 75,000             |

## GENERAL FUND BUDGET REVENUE DETAIL

| ACCOUNT                                  | DESCRIPTION                  | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|--|------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101445 643                               | SNOW REMOVAL                 | 7,225             | 2,914             | 3,000             | 3,000              |
| <b>TOTAL DPS</b>                         |                              | <b>299,556</b>    | <b>186,025</b>    | <b>135,000</b>    | <b>115,000</b>     |
| <b>PARKS &amp; REC</b>                   |                              |                   |                   |                   |                    |
| 101708 555                               | T.S.A. GRANT                 | 13,756            | 23,852            | 13,750            | 13,750             |
| 101708 651                               | ENTRY FEES                   | 16,736            | 13,071            | 12,000            | 12,000             |
| 101708 651I                              | INSTRUCTION PROGRAM FEES     | 89,046            | 97,901            | 96,000            | 96,000             |
| 101708 651SS                             | SALE OF SUPPLIES             | 40                | 0                 | 200               | 0                  |
| 101708 677                               | BUILDING RENTAL              | 22,930            | 21,586            | 23,000            | 23,000             |
| 101708 678                               | SR CITIZEN BLDG RENTAL       | 12,197            | 11,865            | 12,000            | 12,000             |
| 101708 679                               | BUS TAXI FARES               | 24,851            | 25,122            | 24,000            | 24,000             |
| 101708 680                               | PARTYLINE AD INCOME          | 924               | 748               | 750               | 750                |
| 101708 683                               | SENIOR ACTIVITY REIMB.       | 117               | 444               | 500               | 500                |
| 101708 691T                              | TRIP REIMBURSEMENT           | 4,370             | 5,230             | 5,000             | 5,000              |
| <b>TOTAL RECREATION</b>                  |                              | <b>184,967</b>    | <b>199,819</b>    | <b>187,200</b>    | <b>187,000</b>     |
| <b>COMMUNITY CENTER</b>                  |                              |                   |                   |                   |                    |
| 101720 651A                              | POOL & RINK ADMISSIONS       | 60,430            | 497               | 55,000            | 55,000             |
| 101720 651AR                             | ARENA RENTALS                | 5,775             | 200               | 5,000             | 5,000              |
| 101720 651C                              | CONCESSION SALES             | 39,230            | 287               | 36,000            | 36,000             |
| 101720 651F                              | FIGURE SKATING               | 6,619             | 0                 | 3,200             | 3,200              |
| 101720 651H                              | LINCOLN PARK HOCKEY ASSOC    | 72,125            | 0                 | 73,800            | 73,800             |
| 101720 651L                              | LOCKER FEES                  | 1,110             | 0                 | 1,000             | 1,000              |
| 101720 651LS                             | LEARN TO SKATE OR SWIM       | 52,636            | 85                | 49,000            | 49,000             |
| 101720 651R                              | ICE RENTALS                  | 202,380           | 41,686            | 197,000           | 197,000            |
| 101720 651S                              | SEASON PASSES                | 2,065             | 0                 | 1,800             | 1,800              |
| 101720 651ST                             | SWIM TEAM                    | 10,052            | 0                 | 10,000            | 10,000             |
| 101720 651V                              | VIDEO RECEIPTS               | 1,397             | 0                 | 1,300             | 1,300              |
| <b>TOTAL COMM CTR</b>                    |                              | <b>453,819</b>    | <b>42,755</b>     | <b>433,100</b>    | <b>433,100</b>     |
| <b>LIBRARY</b>                           |                              |                   |                   |                   |                    |
| 101735 691                               | CONTRIBUTIONS FROM OTHER FND | 0                 | 0                 | 75,000            | 0                  |
| 101735 697                               | COPY MACHINE FEES            | 3,519             | 4,461             | 3,750             | 3,750              |
| <b>TOTAL LIBRARY</b>                     |                              | <b>3,519</b>      | <b>4,461</b>      | <b>78,750</b>     | <b>3,750</b>       |
| <b>DISTRICT COURT</b>                    |                              |                   |                   |                   |                    |
| 101760 555J                              | STATE GRANT JUDGES SALARY    | 92,228            | 91,453            | 90,998            | 90,998             |
| 101760 666                               | ORDINANCE-PARKING FINES      | 1,465,272         | 1,887,277         | 1,450,000         | 1,450,000          |
| 101760 670                               | MISCELLANEOUS                | 1,073             | 140               | 0                 | 0                  |
| <b>TOTAL DISTRICT COURT</b>              |                              | <b>1,558,573</b>  | <b>1,978,870</b>  | <b>1,540,998</b>  | <b>1,540,998</b>   |
| <b>COMM PLANNING &amp; DEVELOP</b>       |                              |                   |                   |                   |                    |
| 101857 678DDA                            | ADMIN- DDA                   | 10,000            | 15,000            | 0                 | 0                  |
| 101857 678EDC                            | ADMIN- EDC                   | 0                 | 5,000             | 0                 | 0                  |
| <b>TOTAL COMM PLANNING &amp; DEVELOP</b> |                              | <b>10,000</b>     | <b>20,000</b>     | <b>0</b>          | <b>0</b>           |

## GENERAL FUND BUDGET REVENUE DETAIL

| ACCOUNT                                  | DESCRIPTION                    | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|--|--------------------------------|-------------------|-------------------|-------------------|--------------------|
| GENERAL GOVERNMENT                       |                                |                   |                   |                   |                    |
| 101923 402                               | TAX BILLING                    | 10,854,705        | 11,337,288        | 11,922,037        | 14,980,811         |
| 101923 402R                              | TAX RECOVERED PREV. YEAR       | 17,117            | 14,110            | 15,000            | 15,000             |
| 101923 412                               | ADMINISTRATION FEE             | 393,642           | 379,368           | 371,128           | 404,461            |
| 101923 412R                              | ADMIN FEE RECOVERED PREV YEAR  | (1,296)           | 444               | 0                 | 0                  |
| 101923 444                               | PAYMENT IN LIEU OF TAXES       | 0                 | 97,763            | 51,000            | 51,000             |
| 101923 444V                              | VICTORIA SQ-PYMNT IN LIEU TAX  | 19,853            | 19,470            | 19,500            | 19,500             |
| 101923 446                               | INTEREST ON DELINQUENT TAX     | 172,327           | 206,134           | 115,000           | 115,000            |
| 101923 449                               | TRAILER FEES                   | 3,723             | 3,723             | 4,305             | 3,813              |
| 101923 568                               | RIGHT OF WAY FEES PA 48        | 6,585             | 63,543            | 0                 | 0                  |
| 101923 568C                              | SALES TAX CONSTITUTIONAL       | 2,747,026         | 2,689,945         | 2,768,671         | 2,689,945          |
| 101923 568S                              | SALES TAX STATUTORY            | 2,568,771         | 2,467,548         | 2,450,644         | 2,467,548          |
| 101923 615                               | SUBPOENA FEES                  | 24                | 0                 | 50                | 50                 |
| 101923 670                               | MISCELLANEOUS                  | 4,233             | 12,917            | 5,000             | 5,000              |
| 101923 670M                              | MARRIAGE FEES                  | 175               | 435               | 250               | 500                |
| 101923 671                               | INSURANCE DIVIDEND             | 147,782           | 324,211           | 358,255           | 200,000            |
| 101923 671P                              | PRESCRIPTION RIDER - REBATE    | 28,359            | 41,810            | 18,007            | 18,000             |
| 101923 672                               | INVESTMENT INCOME              | 226,811           | 189,600           | 190,000           | 275,000            |
| 101923 676C                              | CITY CABLE TV FRAN. FEES       | 360,677           | 391,231           | 350,000           | 350,000            |
| 101923 677R                              | CELLULAR TOWER RENT            | 9,100             | 40,600            | 30,000            | 25,000             |
| 101923 678202                            | ADMIN CHARGEBACK - MAJOR       | 19,273            | 28,571            | 27,145            | 27,145             |
| 101923 678203                            | ADMIN CHARGEBACK - LOCAL       | 28,910            | 42,857            | 40,717            | 40,717             |
| 101923 678592                            | W & S ADMIN CHARGEBACK         | 163,046           | 198,884           | 315,031           | 315,031            |
| 101923 682                               | RIGHT OF WAY FEES              | 4,015             | 1,377             | 1,000             | 0                  |
| 101923 691                               | TRANSFERS IN                   | 107,934           | 6,993             | 0                 | 0                  |
| 101923 692CR                             | REIMBURSE RETIREES CLAIMSPRO   | 479,550           | 150,000           | 0                 | 0                  |
| 101923 692GR                             | GENERAL REIMBURSEMENT          | 19,023            | 4,481             | 23,686            | 5,000              |
| 101923 692R                              | REIMBURSE - RETIREE HEALTH INS | 0                 | 496,725           | 1,399,568         | 0                  |
| 101923 693                               | EMERGENCY RESPONSE FEES        | 1,353             | 125               | 1,000             | 0                  |
| 101923 697                               | COPY MACHINE FEES              | 11,140            | 7,329             | 15,000            | 7,500              |
| 101923 697C                              | CHECK CASHING FEE              | 5                 | 5                 | 0                 | 0                  |
| 101923 698                               | LAND SALES REVENUE             | 10,435            | 63,334            | 22,000            | 15,000             |
| <b>TOTAL GENERAL GOVERNMENT</b>          |                                | <b>18,404,298</b> | <b>19,280,822</b> | <b>20,513,994</b> | <b>22,031,021</b>  |
| <b>GRAND TOTAL GENERAL FUND REVENUES</b> |                                | <b>22,443,048</b> | <b>23,171,034</b> | <b>23,586,974</b> | <b>24,993,749</b>  |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                          | DESCRIPTION                 | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|----------------------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------|
| <b>MAYOR &amp; COUNCIL</b>       |                             |                   |                   |                   |                    |
| 101101 703C                      | SALARY MAYOR & COUNCIL      | 65,423            | 63,000            | 63,000            | 63,000             |
| 101101 715ME                     | SOCIAL SECURITY ME          | 5,005             | 4,820             | 4,820             | 4,820              |
| 101101 727                       | OFFICE SUPPLIES             | 584               | 1,183             | 1,135             | 1,135              |
| 101101 860                       | GENERAL EXPENSE, TRAVEL     | 562               | 0                 | 250               | 250                |
| 101101 901                       | ADVERTISING                 | 0                 | 500               | 500               | 500                |
| 101101 903                       | PUBLISH PROCEEDINGS/REC FEE | 7,483             | 6,306             | 7,500             | 7,500              |
| 101101 917                       | WORKERS COMPENSATION        | 0                 | 105               | 88                | 88                 |
| 101101 956                       | MISCELLANEOUS               | 354               | 51                | 500               | 500                |
| 101101 958                       | MEMBERSHIPS & DUES          | 2,315             | 425               | 2,475             | 500                |
| 101101 960                       | TRAINING-SCHOOL             | 0                 | 0                 | 300               | 300                |
| <b>TOTAL MAYOR &amp; COUNCIL</b> |                             | <b>81,726</b>     | <b>76,389</b>     | <b>80,568</b>     | <b>78,593</b>      |
| <b>CLERKS</b>                    |                             |                   |                   |                   |                    |
| 101111 703                       | SALARY OF ELECTED OFFICIAL  | 54,000            | 52,000            | 52,000            | 52,000             |
| 101111 706                       | SALARIES & WAGES            | 86,290            | 84,576            | 84,558            | 84,558             |
| 101111 709                       | OVERTIME                    | 874               | 1,145             | 1,200             | 1,000              |
| 101111 713                       | DENTAL M.E.                 | 3,176             | 3,213             | 3,060             | 3,213              |
| 101111 715ME                     | SOCIAL SECURITY ME          | 11,351            | 11,152            | 11,445            | 11,445             |
| 101111 718                       | SICK LEAVE PAY              | 350               | 1,971             | 2,958             | 3,400              |
| 101111 719                       | HOSPITALIZATION ME          | 4,560             | 4,560             | 4,560             | 4,788              |
| 101111 719D                      | LONG TERM DISABILITY        | 478               | 528               | 558               | 558                |
| 101111 719G                      | VISION INSURANCE            | 716               | 600               | 417               | 567                |
| 101111 720                       | LIFE INSURANCE M.E.         | 1,013             | 836               | 818               | 883                |
| 101111 721                       | LONGEVITY                   | 1,074             | 1,074             | 1,074             | 1,074              |
| 101111 723                       | VACATION PAY                | 0                 | 0                 | 2,696             | 2,696              |
| 101111 727                       | OFFICE SUPPLIES             | 3,268             | 2,955             | 6,000             | 5,000              |
| 101111 779CM                     | CLOTHING MAINTENANCE        | 450               | 450               | 450               | 450                |
| 101111 860                       | GENERAL EXPENSE, TRAVEL     | 181               | 0                 | 700               | 700                |
| 101111 90001                     | ORDINANCE AMENDMENTS        | 1,422             | 4,775             | 6,000             | 6,000              |
| 101111 901                       | ADVERTISING                 | 473               | 603               | 2,000             | 2,000              |
| 101111 903                       | PUBLISH PROCEEDINGS/REC FEE | 0                 | 60                | 100               | 100                |
| 101111 917                       | WORKERS COMPENSATION        | 385               | 419               | 359               | 358                |
| 101111 934                       | MAINTENANCE CONTRACTS       | 1,703             | 1,588             | 2,000             | 2,000              |
| 101111 948                       | COMPUTER RENTAL             | 23,511            | 28,882            | 5,683             | 5,683              |
| 101111 958                       | MEMBERSHIPS & DUES          | 477               | 402               | 366               | 366                |
| 101111 960                       | TRAINING-SCHOOL             | 344               | 0                 | 1,600             | 1,600              |
| <b>TOTAL CITY CLERKS</b>         |                             | <b>196,096</b>    | <b>201,788</b>    | <b>190,602</b>    | <b>190,439</b>     |
| <b>CITY MANGAGERS</b>            |                             |                   |                   |                   |                    |
| 101172 706                       | SALARIES & WAGES            | 242,640           | 234,657           | 234,270           | 234,270            |
| 101172 707                       | PART-TIME TEMPORARY HELP    | 32,064            | 29,486            | 8,000             | 12,000             |
| 101172 709                       | OVERTIME                    | 3,749             | 104               | 2,000             | 1,000              |
| 101172 713                       | DENTAL M.E.                 | 3,161             | 3,105             | 2,950             | 3,098              |
| 101172 715ME                     | SOCIAL SECURITY ME          | 21,346            | 20,112            | 20,390            | 20,390             |
| 101172 718                       | SICK LEAVE PAY              | 4,394             | 655               | 1,300             | 600                |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                    | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|----------------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101172 719                 | HOSPITALIZATION M.E.          | 23,165            | 32,947            | 25,555            | 29,634             |
| 101172 719C                | PRESCRIPTION RIDER-CLAIMS PRO | 2,769             | 80                | 3,000             | 3,000              |
| 101172 719D                | LONG TERM DISABILITY          | 780               | 843               | 870               | 870                |
| 101172 719G                | VISION INSURANCE              | 969               | 858               | 663               | 902                |
| 101172 720                 | LIFE INSURANCE M.E.           | 824               | 660               | 640               | 691                |
| 101172 721                 | LONGEVITY                     | 948               | 948               | 1,360             | 1,360              |
| 101172 723                 | VACATION PAY                  | 4,519             | 1,766             | 1,765             | 1,765              |
| 101172 727                 | OFFICE SUPPLIES               | 4,747             | 3,319             | 5,500             | 5,500              |
| 101172 779CM               | CLOTHING MAINTENANCE          | 675               | 675               | 675               | 675                |
| 101172 819                 | GRIEVANCE ARBITRATION         | 667               | 5,808             |                   |                    |
| 101172 855                 | CELLULAR/PAGING SERVICES      | 1,127             | 611               | 600               | 500                |
| 101172 870                 | MILEAGE                       | 24                | 6                 | 50                | 50                 |
| 101172 901                 | ADVERTISING                   | 5,320             | 5,280             | 4,000             | 4,000              |
| 101172 908                 | TESTS                         | 2,590             | 0                 | 2,000             | 2,000              |
| 101172 917                 | WORKERS COMPENSATION          | 867               | 926               | 797               | 797                |
| 101172 934                 | MAINTENANCE CONTRACTS         | 30                | 32                | 0                 | 0                  |
| 101172 946                 | LEASE EXPENSE                 | 2,318             | 3,112             | 3,140             | 3,140              |
| 101172 948                 | COMPUTER RENTAL               | 11,756            | 14,442            | 8,977             | 8,977              |
| 101172 957                 | PUBLICATIONS                  | 1,000             | 183               | 1,000             | 1,000              |
| 101172 958                 | MEMBERSHIPS & DUES            | 2,307             | 4,422             | 2,841             | 3,553              |
| 101172 960                 | TRAINING-SCHOOL               | 201               | 673               | 500               | 500                |
| <b>TOTAL CITY MANAGERS</b> |                               | <b>374,956</b>    | <b>365,710</b>    | <b>332,843</b>    | <b>340,272</b>     |
| <b>ELECTIONS</b>           |                               |                   |                   |                   |                    |
| 101192 706C                | EXTRA HELP CLERICAL           | 0                 | 0                 | 150               | 150                |
| 101192 706M                | MAINTENANCE MAN               | 1,609             | 1,792             | 3,000             | 3,000              |
| 101192 709                 | OVERTIME                      | 5,959             | 3,635             | 6,200             | 6,200              |
| 101192 709M                | OVERTIME MAINT MEN            | 1,848             | 2,781             | 4,000             | 4,000              |
| 101192 713                 | DENTAL M.E.                   | 192               | 43                | 42                | 0                  |
| 101192 715ME               | SOCIAL SECURITY ME            | 778               | 628               | 868               | 868                |
| 101192 719                 | HOSPITALIZATION M.E.          | 428               | 91                | 0                 | 0                  |
| 101192 719D                | LONG TERM DISABILITY          | 46                | 13                | 0                 | 0                  |
| 101192 719G                | VISION INSURANCE              | 54                | 12                | 0                 | 0                  |
| 101192 720                 | LIFE INSURANCE M.E.           | 41                | 9                 | 0                 | 0                  |
| 101192 725                 | SALARY-ELEC BOARD&RECOUNT     | 23,223            | 18,024            | 29,000            | 29,000             |
| 101192 727                 | OFFICE SUPPLIES               | 14,137            | 1,624             | 25,000            | 25,000             |
| 101192 778                 | EQUIPMENT MAINTENANCE         | 1,116             | 169               | 2,000             | 2,000              |
| 101192 860                 | GENERAL EXPENSE TRAVEL        | 80                | 0                 | 250               | 250                |
| 101192 901                 | ADVERTISING                   | 2,684             | 1,906             | 3,000             | 3,200              |
| 101192 917                 | WORKERS COMPENSATION          | 151               | 159               | 160               | 160                |
| 101192 943                 | EQUIPMENT RENTAL              | 0                 | 0                 | 900               | 900                |
| <b>TOTAL ELECTION</b>      |                               | <b>52,345</b>     | <b>30,886</b>     | <b>74,570</b>     | <b>74,728</b>      |
| <b>ASSESSORS</b>           |                               |                   |                   |                   |                    |
| 101202 706                 | SALARIES & WAGES              | 74,899            | 72,125            | 72,126            | 72,126             |
| 101202 709                 | OVERTIME                      | 1,147             | 1,265             | 1,500             | 1,000              |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                    | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|----------------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101202 713                 | DENTAL M.E.                   | 1,101             | 1,082             | 1,025             | 1,076              |
| 101202 715ME               | SOCIAL SECURITY ME            | 5,855             | 5,631             | 5,694             | 5,694              |
| 101202 718                 | SICK LEAVE PAY                | 0                 | 0                 | 575               | 350                |
| 101202 719                 | HOSPITALIZATION ME            | 9,301             | 10,551            | 8,508             | 11,298             |
| 101202 719C                | PRESCRIPTION RIDER-CLAIMS PRO | 620               | 3,712             | 1,100             | 1,100              |
| 101202 719D                | LONG TERM DISABILITY          | 235               | 244               | 252               | 265                |
| 101202 719G                | VISION INSURANCE              | 391               | 299               | 232               | 251                |
| 101202 720                 | LIFE INSURANCE M.E.           | 287               | 230               | 224               | 242                |
| 101202 727                 | OFFICE SUPPLIES               | 8,400             | 5,291             | 5,000             | 4,750              |
| 101202 757                 | OPERATIONAL SUPPLIES          | 540               | 5,005             | 5,000             | 6,400              |
| 101202 779CM               | CLOTHING MAINTENANCE          | 225               | 225               | 225               | 225                |
| 101202 800                 | CONTRACTUAL PART-TIME         | 9,431             | 5,425             | 6,500             | 6,500              |
| 101202 860                 | GENERAL EXPENSE, TRAVEL       | 0                 | 0                 | 150               | 150                |
| 101202 901                 | ADVERTISING                   | 214               | 366               | 500               | 500                |
| 101202 917                 | WORKERS COMPENSATION          | 1,046             | 890               | 706               | 702                |
| 101202 934                 | MAINTENANCE CONTRACTS         | 2,120             | 2,245             | 2,500             | 2,500              |
| 101202 948                 | COMPUTER RENTAL               | 5,878             | 7,221             | 3,663             | 3,663              |
| 101202 956                 | MISCELLANEOUS                 | 0                 | 0                 | 100               | 100                |
| 101202 958                 | MEMBERSHIPS & DUES            | 280               | 436               | 600               | 600                |
| 101202 960                 | TRAINING-SCHOOL               | 1,272             | 725               | 1,000             | 1,000              |
| 101202 960C                | CERTIFICATIONS & LICENSING    | 175               | 200               | 200               | 200                |
| <b>TOTAL ASSESSORS</b>     |                               | <b>123,417</b>    | <b>123,169</b>    | <b>117,380</b>    | <b>120,692</b>     |
| <b>CITY ATTORNEY</b>       |                               |                   |                   |                   |                    |
| 101203 727                 | OFFICE SUPPLIES               | 58                | 175               | 200               | 200                |
| 101203 817L                | LABOR NEGOTIATIONS            | 30,014            | 57,328            | 20,000            | 20,000             |
| 101203 819                 | GRIEVANCE ARBITRATION         | 0                 | 0                 | 15,000            | 12,000             |
| 101203 826                 | MISCELLANEOUS LEGAL FEES      | 518               | 230               | 1,000             | 1,000              |
| 101203 826C                | CRIMINAL PROSECUTION CHARGES  | 420               | 0                 | 1,500             | 15,000             |
| 101203 826D                | PER DIEM & WARRANTS           | 0                 | 0                 | 5,000             | 5,000              |
| 101203 826L                | GENERAL LEGAL SERVICES        | 114,791           | 127,653           | 106,000           | 100,000            |
| <b>TOTAL CITY ATTORNEY</b> |                               | <b>145,801</b>    | <b>185,387</b>    | <b>148,700</b>    | <b>153,200</b>     |
| <b>FINANCE</b>             |                               |                   |                   |                   |                    |
| 101230 706                 | SALARIES & WAGES              | 224,560           | 169,571           | 179,565           | 179,565            |
| 101230 709                 | OVERTIME                      | 248               | 646               | 2,500             | 1,500              |
| 101230 713                 | DENTAL M.E.                   | 5,505             | 4,100             | 4,100             | 4,305              |
| 101230 715ME               | SOCIAL SECURITY ME            | 17,932            | 14,912            | 15,092            | 15,092             |
| 101230 718                 | SICK LEAVE PAY                | 950               | 7,930             | 4,700             | 7,070              |
| 101230 719                 | HOSPITALIZATION M.E.          | 32,079            | 26,047            | 25,000            | 29,865             |
| 101230 719C                | PRESCRIPTION RIDER-CLAIMS PRO | 2,069             | 295               | 2,000             | 2,000              |
| 101230 719D                | LONG TERM DISABILITY          | 726               | 1,063             | 1,186             | 1,186              |
| 101230 719G                | VISION INSURANCE              | 1,957             | 1,089             | 776               | 1,055              |
| 101230 720                 | LIFE INSURANCE M.E.           | 1,823             | 997               | 1,039             | 1,122              |
| 101230 721                 | LONGEVITY                     | 1,626             | 750               | 1,224             | 1,224              |
| 101230 723                 | VACATION PAY                  | 474               | 10,428            | 5,869             | 5,869              |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                       | DESCRIPTION                    | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|-------------------------------|--------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101230 724                    | DEPT HEADS INLIEU OF OT        | 2,749             | 2,749             | 2,255             | 2,255              |
| 101230 727                    | OFFICE SUPPLIES                | 4,913             | 4,849             | 6,000             | 5,500              |
| 101230 779CM                  | CLOTHING MAINTENANCE           | 1,100             | 875               | 675               | 675                |
| 101230 860                    | GENERAL EXPENSE, TRAVEL        | 118               | 381               | 300               | 300                |
| 101230 917                    | WORKERS COMPENSATION           | 7,906             | 1,487             | 971               | 966                |
| 101230 934                    | MAINTENANCE CONTRACTS          | 660               | 34                | 500               | 0                  |
| 101230 948                    | COMPUTER RENTAL                | 9,947             | 12,219            | 9,268             | 9,268              |
| 101230 957                    | PUBLICATIONS                   | 0                 | 0                 | 0                 | 600                |
| 101230 958                    | MEMBERSHIPS & DUES             | 350               | 430               | 430               | 500                |
| 101230 960                    | EDUCATION, TRAINING & WORKSHPS | 814               | 1,165             | 2,250             | 4,250              |
| <b>TOTAL FINANCE DEPT</b>     |                                | <b>318,504</b>    | <b>262,017</b>    | <b>265,700</b>    | <b>274,167</b>     |
| <b>TREASURERS</b>             |                                |                   |                   |                   |                    |
| 101253 703                    | SALARY OF ELECTED OFFICIAL     | 6,231             | 6,877             | 9,000             | 9,000              |
| 101253 706                    | SALARIES & WAGES               | 166,867           | 144,006           | 122,163           | 122,163            |
| 101253 709                    | OVERTIME                       | 6,897             | 7,420             | 9,000             | 7,500              |
| 101253 713                    | DENTAL M.E.                    | 4,404             | 3,923             | 3,060             | 3,213              |
| 101253 715ME                  | SOCIAL SECURITY ME             | 14,095            | 12,874            | 11,564            | 11,564             |
| 101253 718                    | SICK LEAVE PAY                 | 4,085             | 4,085             | 3,869             | 5,311              |
| 101253 719                    | HOSPITALIZATION ME             | 23,774            | 24,166            | 18,877            | 24,428             |
| 101253 719C                   | PRESCRIPTION RIDER-CLAIMS PRO  | 7,110             | 6,934             | 7,500             | 7,500              |
| 101253 719D                   | LONG TERM DISABILITY           | 980               | 924               | 806               | 806                |
| 101253 719G                   | VISION INSURANCE               | 971               | 788               | 602               | 819                |
| 101253 720                    | LIFE INSURANCE M.E.            | 1,148             | 832               | 669               | 723                |
| 101253 721                    | LONGEVITY                      | 600               | 1,763             | 1,674             | 1,674              |
| 101253 723                    | VACATION PAY                   | 0                 | 1,611             | 4,414             | 2,500              |
| 101253 727                    | OFFICE SUPPLIES                | 3,091             | 2,343             | 5,000             | 4,500              |
| 101253 779CM                  | CLOTHING MAINTENANCE           | 900               | 900               | 675               | 675                |
| 101253 818P                   | PROGRAMMING                    | 958               | 0                 | 500               | 500                |
| 101253 860                    | GENERAL EXPENSE, TRAVEL        | 15                | 287               | 300               | 300                |
| 101253 917                    | WORKERS COMPENSATION           | 573               | 632               | 429               | 427                |
| 101253 934                    | MAINTENANCE CONTRACTS          | 2,707             | 2,617             | 2,800             | 2,800              |
| 101253 948                    | COMPUTER RENTAL                | 8,591             | 10,553            | 7,623             | 7,623              |
| 101253 958                    | MEMBERSHIPS & DUES             | 80                | 80                | 80                | 80                 |
| 101253 960                    | TRAINING-SCHOOL                | 868               | 1,858             | 200               | 200                |
| 101253 962C                   | CASHIER DIFFERENCE             | 0                 | (104)             | 0                 | 250                |
| <b>TOTAL TREASURY</b>         |                                | <b>254,944</b>    | <b>235,369</b>    | <b>210,805</b>    | <b>214,556</b>     |
| <b>BUILDINGS &amp; GROUND</b> |                                |                   |                   |                   |                    |
| 101263 706                    | SALARIES & WAGES               | 154,953           | 117,272           | 87,652            | 87,652             |
| 101263 707                    | PART-TIME TEMPORARY HELP       | 4,350             | 9,984             | 20,000            | 15,000             |
| 101263 709                    | OVERTIME                       | 15,279            | 14,096            | 12,000            | 8,000              |
| 101263 713                    | DENTAL M.E.                    | 3,390             | 2,669             | 2,040             | 2,142              |
| 101263 715ME                  | SOCIAL SECURITY ME             | 13,437            | 10,971            | 9,489             | 9,489              |
| 101263 718                    | SICK LEAVE PAY                 | 2,431             | 514               | 2,359             | 2,359              |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                         | DESCRIPTION                    | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|---------------------------------|--------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101263 719                      | HOSPITALIZATION ME             | 22,271            | 19,014            | 14,317            | 22,732             |
| 101263 719C                     | PRESCRIPTION RIDER-CLAIMS PRO  | 7,503             | 3,271             | 4,500             | 4,500              |
| 101263 719D                     | LONG TERM DISABILITY           | 791               | 682               | 579               | 579                |
| 101263 719G                     | VISION INSURANCE               | 888               | 504               | 314               | 567                |
| 101263 720                      | LIFE INSURANCE M.E.            | 897               | 579               | 446               | 482                |
| 101263 721                      | LONGEVITY                      | 454               | 1,142             | 1,143             | 908                |
| 101263 727                      | DEPT HEADS INLIEU OF OT        | 299               | 0                 | 0                 | 0                  |
| 101263 727                      | OFFICE SUPPLIES                | 38                | 0                 | 0                 | 0                  |
| 101263 757                      | OPERATIONAL SUPPLIES           | 1,684             | 1,188             | 2,000             | 1,500              |
| 101263 777                      | CUSTODIAL SUPPLIES             | 7,602             | 11,520            | 12,000            | 11,000             |
| 101263 778                      | MAINTENANCE OF EQUIPMENT       | 125               | 125               | 1,000             | 1,000              |
| 101263 779                      | CLOTHING LAUNDRY/SHOES         | 897               | 860               | 750               | 750                |
| 101263 779CM                    | CLOTHING MAINTENANCE           | 225               | 225               | 0                 | 0                  |
| 101263 780                      | SAFETY SHOES                   | 130               | 150               | 300               | 300                |
| 101263 801                      | JANITORIAL SERVICE             | 132,669           | 129,961           | 125,000           | 125,000            |
| 101263 818                      | CONTRACTUAL SERVICES           | 3,808             | 7,895             | 4,000             | 4,000              |
| 101263 828                      | PHYSICALS                      | 50                | 111               | 50                | 50                 |
| 101263 853                      | TELEPHONE                      | 71,685            | 90,787            | 86,650            | 89,250             |
| 101263 855                      | CELLULAR/PAGING SERVICES       | 347               | 460               | 825               | 500                |
| 101263 917                      | WORKERS COMPENSATION           | 4,276             | 4,432             | 2,806             | 2,806              |
| 101263 918                      | ALARM SYSTEM                   | 4,900             | 5,385             | 6,825             | 6,825              |
| 101263 921                      | ELECTRIC                       | 116,823           | 104,726           | 134,950           | 137,649            |
| 101263 923                      | HEAT                           | 97,382            | 99,314            | 118,998           | 121,616            |
| 101263 927                      | WATER                          | 7,399             | 5,668             | 7,500             | 7,665              |
| 101263 931                      | MAINTENANCE OF CITY BLDGS      | 146,961           | 91,997            | 125,000           | 100,000            |
| 101263 934                      | MAINTENANCE CONTRACTS          | 208               | 229               | 27,908            | 51,750             |
| 101263 943                      | EQUIPMENT RENTAL               | 31,606            | 34,318            | 34,318            | 34,318             |
| 101263 946                      | LEASE EXPENSE                  | 0                 | 82,263            | 329,000           | 329,000            |
| 101263 960                      | EDUCATION, TRAINING & WORKSHPS | 0                 | 200               | 300               | 300                |
| 101263 983                      | CAPITAL EXPENDITURES           | 53,016            | 0                 | 0                 | 0                  |
| <b>TOTAL BLDG &amp; GROUNDS</b> |                                | <b>908,772</b>    | <b>852,510</b>    | <b>1,175,019</b>  | <b>1,179,689</b>   |
| <b>MUSEUM</b>                   |                                |                   |                   |                   |                    |
| 101272 700H                     | HISTORICAL MUSEUM              | 21,000            | 17,000            | 17,000            | 17,000             |
| <b>TOTAL MUSEUM</b>             |                                | <b>21,000</b>     | <b>17,000</b>     | <b>17,000</b>     | <b>17,000</b>      |
| <b>POLICE</b>                   |                                |                   |                   |                   |                    |
| 101305 706                      | SALARIES & WAGES               | 2,713,077         | 2,676,600         | 2,667,676         | 2,765,738          |
| 101305 706C                     | EXTRA HELP CLERICAL            | 374,380           | 361,023           | 328,215           | 328,215            |
| 101305 706CG                    | CROSSING GUARDS WAGES          | 100,612           | 96,260            | 101,650           | 101,650            |
| 101305 706CS                    | ANIMAL CONTROL OFFICERS        | 90,324            | 83,664            | 54,109            | 85,052             |
| 101305 706R                     | RETRO PAY                      | (172,247)         | 0                 | 0                 | 0                  |
| 101305 709                      | OVERTIME                       | 227,621           | 272,392           | 388,400           | 390,000            |
| 101305 709C                     | COURT TIME                     | 72,113            | 55,568            | 83,400            | 80,000             |
| 101305 709CP                    | OVERTIME-COMM POL              | 29,633            | 17,712            | 20,000            | 28,000             |
| 101305 709CS                    | OVERTIME-ANIMAL CONT OFF       | 5,213             | 4,365             | 5,500             | 5,500              |

**GENERAL FUND  
EXPENDITURE DETAIL**

| ACCOUNT      | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|--------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101305 709ME | M.E. OVERTIME                 | 7,898             | 7,884             | 7,000             | 5,500              |
| 101305 709S  | SHIFT DIFFERENTIAL            | 27,084            | 25,832            | 30,000            | 30,000             |
| 101305 709TE | TRAFFIC ENFORCEMENT TEA,      | 100,983           | 73,964            | 20,000            | 0                  |
| 101305 713   | DENTAL M.E.                   | 12,785            | 11,901            | 11,220            | 11,781             |
| 101305 713PF | DENTAL - P&F                  | 56,148            | 54,205            | 56,053            | 56,817             |
| 101305 714B  | BREATHALIZER CERTIF           | 10,400            | 10,400            | 10,400            | 10,400             |
| 101305 715ME | SOCIAL SECURITY ME            | 46,177            | 45,106            | 46,409            | 43,145             |
| 101305 715PF | SOCIAL SECURITY PF            | 49,049            | 49,042            | 48,413            | 49,972             |
| 101305 717   | HOLIDAY PAY                   | 184,475           | 203,695           | 215,000           | 215,000            |
| 101305 718   | SICK LEAVE PAY                | 18,848            | 21,931            | 33,129            | 27,301             |
| 101305 719   | HOSPITALIZATION ME            | 70,395            | 74,970            | 73,546            | 89,481             |
| 101305 719C  | PRESCRIPTION RIDER-CLAIMS PRO | 14,189            | 16,208            | 15,000            | 15,000             |
| 101305 719CP | CLAIMS PRO-PRESCRIPT P&F      | 19,040            | 23,795            | 60,000            | 60,000             |
| 101305 719D  | LONG TERM DISABILITY          | 2,621             | 2,877             | 2,738             | 2,738              |
| 101305 719DP | LONG TERM DIS-P&F             | 503               | 520               | 546               | 546                |
| 101305 719G  | VISION INSURANCE              | 2,703             | 2,250             | 1,915             | 2,352              |
| 101305 719GP | VISION INSURANCE-P&F          | 14,059            | 11,211            | 8,973             | 12,217             |
| 101305 719PF | HOSPITALIZATION P&F           | 411,396           | 467,296           | 505,227           | 515,489            |
| 101305 720   | LIFE INSURANCE M.E.           | 3,342             | 2,667             | 3,026             | 3,268              |
| 101305 720PF | LIFE INSURANCE - P & F        | 24,661            | 19,671            | 18,193            | 18,884             |
| 101305 721   | LONGEVITY                     | 3,852             | 4,381             | 18,193            | 3,706              |
| 101305 721CS | LONGEVITY - ANIMAL CONTROL    | 1,056             | 528               | 1,056             | 528                |
| 101305 721PF | LONGEVITY-P&F                 | 23,561            | 28,667            | 28,183            | 21,903             |
| 101305 723   | VACATION PAY                  | 5,260             | 5,111             | 10,288            | 10,288             |
| 101305 723PF | VACATION PAY P&F              | 148,586           | 211,625           | 144,223           | 155,000            |
| 101305 724   | DEPT HEADS INLIEU OF OT       | 1,852             | 1,852             | 1,852             | 1,852              |
| 101305 727   | OFFICE SUPPLIES               | 17,557            | 9,434             | 18,000            | 17,000             |
| 101305 732   | TERMINATION BENEFITS          | 0                 | 48,670            | 134,313           | 0                  |
| 101305 739   | GUN ALLOWANCE                 | 104,173           | 54,803            | 47,681            | 48,500             |
| 101305 740   | BADGES                        | 477               | 355               | 500               | 500                |
| 101305 741   | PISTOL RANGE EXPENSE          | 4,461             | 3,915             | 4,500             | 4,500              |
| 101305 746   | DOG POUND EXPENSE             | 12,083            | 10,659            | 353               | 0                  |
| 101305 757   | OPERATIONAL SUPPLIES          | 8,841             | 8,009             | 9,500             | 9,500              |
| 101305 761   | MEALS FOR PRISONERS           | 22,448            | 15,436            | 23,000            | 23,000             |
| 101305 768   | UNIFORM MAINT. ALLOW          | 41,162            | 39,888            | 37,600            | 37,600             |
| 101305 768CG | CROSSING GUARD UNIFORMS       | 6,662             | 1,940             | 2,800             | 2,800              |
| 101305 768E  | ENVIRONMENTAL OFF. UNIFORMS   | 3,661             | 3,588             | 4,500             | 4,500              |
| 101305 776   | DETENTION OFFICERS            | 132,542           | 131,281           | 140,000           | 140,000            |
| 101305 777   | CUSTODIAL SUPPLIES            | 418               | 0                 | 0                 | 0                  |
| 101305 779CM | CLOTHING MAINTENANCE          | 1,950             | 1,950             | 1,125             | 1,525              |
| 101305 779P  | LAUNDRY PRISONERS             | 8,890             | 8,932             | 15,000            | 15,000             |
| 101305 779R  | RESERVE OFFICER EXPENSE       | 3,163             | 68                | 2,000             | 2,000              |
| 101305 779VA | VEHICLE ALLOWANCE             | 4,000             | 4,000             | 4,000             | 4,000              |
| 101305 807   | ACTUARIAL FEE                 | 0                 | 620               | 0                 | 2,500              |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                        | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|--------------------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101305 818                     | CONTRACTUAL SERVICES          | 735               | 0                 | 28,094            | 28,000             |
| 101305 828                     | PHYSICALS                     | 8,748             | 6,618             | 20,000            | 20,000             |
| 101305 841                     | CRIME PATROL WATCH            | 5,348             | 4,474             | 6,000             | 6,000              |
| 101305 851                     | RADIO MAINTENANCE             | 2,436             | 4,022             | 6,000             | 6,000              |
| 101305 854                     | LEIN                          | 14,972            | 14,038            | 16,000            | 16,000             |
| 101305 860                     | GENERAL EXPENSE, TRAVEL       | 357               | 604               | 500               | 500                |
| 101305 867                     | DETECTIVE EXPENSE             | 1,250             | 1,800             | 1,800             | 1,800              |
| 101305 917                     | WORKERS COMPENSATION          | 75,841            | 78,134            | 65,372            | 63,583             |
| 101305 931P                    | PISTOL RANGE EX PENSE         | 0                 | 37                | 500               | 500                |
| 101305 933                     | MAINTENANCE OF EQUIPMENT      | 8,771             | 4,374             | 6,000             | 6,000              |
| 101305 934                     | MAINTENANCE CONTRACTS         | 12,405            | 15,703            | 16,900            | 16,900             |
| 101305 934C                    | MAINTENANCE COMPUTER          | 49,771            | 15,698            | 39,845            | 39,845             |
| 101305 939                     | MOTOR EQUIP-MAINTENANCE       | (108)             | 0                 | 400               | 400                |
| 101305 943                     | EQUIPMENT RENTAL              | 375,000           | 250,000           | 250,000           | 250,000            |
| 101305 948                     | COMPUTER RENTAL               | 41,398            | 39,212            | 84,765            | 84,765             |
| 101305 955                     | CROSSING GUARD EXPENSES       | 0                 | 0                 | 200               | 200                |
| 101305 958                     | MEMBERSHIPS & DUES            | 564               | 870               | 1,680             | 1,680              |
| 101305 956                     | MISCELLANEOUS                 | 0                 | 7                 | 0                 | 0                  |
| 101305 960                     | TRAINING-SCHOOL               | 8,042             | 16,698            | 30,000            | 30,000             |
| 101305 974                     | LANDSCAPING                   | 0                 | 0                 | 250               | 0                  |
| 101305 983                     | CAPITAL EXPENDITURES          | 3,272             | 112,278           | 75,000            | 0                  |
| <b>TOTAL POLICE DEPARTMENT</b> |                               | <b>5,682,941</b>  | <b>5,853,283</b>  | <b>6,113,711</b>  | <b>6,032,421</b>   |
| <b>FIRE</b>                    |                               |                   |                   |                   |                    |
| 101340 706                     | SALARIES & WAGES              | 1,931,356         | 1,861,913         | 1,836,411         | 1,792,804          |
| 101340 706ME                   | CLERICAL                      | 0                 | 0                 | 38,125            | 38,125             |
| 101340 706R                    | RETRO PAY                     | (103,633)         | 0                 | 0                 | 0                  |
| 101340 707                     | PART TIME TEMPORARY HELP      | 413               | 0                 | 0                 | 0                  |
| 101340 708                     | SPECIAL DUTY ALLOWANCE        | 77,350            | 79,500            | 81,050            | 79,350             |
| 101340 709                     | OVERTIME                      | 447,444           | 341,442           | 400,000           | 400,000            |
| 101340 709ME                   | M.E. OVERTIME                 | 1,092             | 3,128             | 2,059             | 1,000              |
| 101340 713                     | DENTAL M.E.                   | 1,101             | 1,082             | 1,020             | 1,071              |
| 101340 713PF                   | DENTAL - P&F                  | 35,230            | 34,620            | 32,640            | 34,272             |
| 101340 715ME                   | SOCIAL SECURITY ME            | 3,331             | 3,246             | 3,177             | 3,177              |
| 101340 715PF                   | SOCIAL SECURITY PF            | 29,412            | 27,941            | 28,950            | 37,620             |
| 101340 717                     | HOLIDAY PAY                   | 96,182            | 153,529           | 142,300           | 91,100             |
| 101340 717L                    | IN LIEU OF HOLIDAY PAY        | 73,884            | 19,915            | 21,026            | 68,100             |
| 101340 718                     | SICK LEAVE PAY                | 6,736             | 6,049             | 32,824            | 28,523             |
| 101340 719                     | HOSPITALIZATION ME            | 9,301             | 10,551            | 8,508             | 11,598             |
| 101340 719C                    | PRESCRIPTION RIDER-CLAIMS PRO | 609               | 770               | 1,500             | 1,500              |
| 101340 719CP                   | CLAIMS PRO-PRESCRIPT P&F      | 28,736            | 34,006            | 40,000            | 40,000             |
| 101340 719D                    | LONG TERM DISABILITY          | 236               | 244               | 252               | 265                |
| 101340 719DP                   | LONG TERM DIS-P&F             | 503               | 520               | 564               | 592                |
| 101340 719G                    | VISION INSURANCE              | 391               | 299               | 231               | 315                |
| 101340 719GP                   | VISION INSURANCE-P&F          | 10,022            | 7,551             | 6,271             | 8,424              |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                      | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|------------------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101340 719PF                 | HOSPITALIZATION P&F           | 268,230           | 306,890           | 305,549           | 320,826            |
| 101340 720                   | LIFE INSURANCE M.E.           | 287               | 230               | 223               | 241                |
| 101340 720PF                 | PF LIFE INS                   | 15,306            | 12,272            | 11,904            | 12,856             |
| 101340 721                   | LONGEVITY                     | 600               | 600               | 600               | 600                |
| 101340 721PF                 | LONGEVITY-P&F                 | 26,970            | 26,251            | 26,276            | 18,384             |
| 101340 723PF                 | VACATION PAY P&F              | 88,616            | 85,151            | 126,906           | 116,000            |
| 101340 727                   | OFFICE SUPPLIES               | 4,512             | 3,633             | 4,200             | 4,000              |
| 101340 730FG                 | OPERATING SUPPLIES-FEMA GRANT | 7,060             | 0                 | 0                 | 0                  |
| 101340 732                   | TERMINATION BENEFITS          | 0                 | 94,792            | 27,927            | 0                  |
| 101340 757                   | OPERATIONAL SUPPLIES          | 27,543            | 33,202            | 24,224            | 29,000             |
| 101340 768                   | UNIFORM MAINT. ALLOW          | 24,384            | 25,993            | 25,600            | 22,400             |
| 101340 777                   | CUSTODIAL SUPPLIES            | 1,888             | 2,384             | 2,200             | 2,200              |
| 101340 778                   | EQUIPMENT MAINTENANCE         | 1,000             | 0                 | 2,000             | 2,000              |
| 101340 779                   | CLOTHING LAUNDRY/SHOES        | 1,987             | 440               | 800               | 800                |
| 101340 779CM                 | CLOTHING MAINTENANCE          | 225               | 225               | 225               | 225                |
| 101340 807                   | ACTUARIAL FEE                 | 0                 | 340               | 0                 | 2,500              |
| 101340 818                   | CONTRACTUAL SERVICES          | 0                 | 10,981            | 10,000            | 10,000             |
| 101340 828                   | PHYSICALS                     | 6,453             | 4,574             | 9,070             | 7,500              |
| 101340 851                   | RADIO MAINTENANCE             | 3,088             | 3,984             | 4,000             | 4,000              |
| 101340 855                   | CELLULAR/PAGING SERVICES      | 1,204             | 1,470             | 1,500             | 1,500              |
| 101340 869                   | FOOD ALLOWANCE                | 45,250            | 50,129            | 48,993            | 51,075             |
| 101340 917                   | WORKERS COMPENSATION          | 70,671            | 65,861            | 58,839            | 58,839             |
| 101340 931                   | MAINTENANCE OF BUILDING       | 2,101             | 1,796             | 1,800             | 1,800              |
| 101340 933                   | MAINTENANCE OF EQUIPMENT      | 2,611             | 2,515             | 4,346             | 4,500              |
| 101340 943                   | EQUIPMENT RENTAL              | 100,000           | 100,000           | 100,000           | 100,000            |
| 101340 948                   | COMPUTER RENTAL               | 28,609            | 32,287            | 36,105            | 36,105             |
| 101340 958                   | MEMBERSHIPS & DUES            | 1,441             | 969               | 1,416             | 1,416              |
| 101340 960                   | TRAINING-SCHOOL               | 23,005            | 11,291            | 15,000            | 15,000             |
| 101340 960C                  | CERTIFICATIONS & LICENSING    | 693               | 480               | 600               | 600                |
| 101340 981                   | FURNITURE PURCHASES           | 3,414             | 5,571             | 0                 | 0                  |
| 101340 983                   | CAPITAL EXPENDITURES          | 9,554             | 0                 | 0                 | 0                  |
| 101340 983FG                 | CAPITAL PURCHASES-FEMA GRANT  | 63,307            | 0                 | 0                 | 0                  |
| <b>TOTAL FIRE DEPARTMENT</b> |                               | <b>3,479,706</b>  | <b>3,470,615</b>  | <b>3,527,211</b>  | <b>3,462,203</b>   |
| <b>BUILDING DEPT</b>         |                               |                   |                   |                   |                    |
| 101380 706                   | SALARIES & WAGES              | 284,358           | 266,051           | 299,943           | 298,043            |
| 101380 709                   | OVERTIME                      | 621               | 377               | 500               | 500                |
| 101380 713                   | DENTAL M.E.                   | 7,670             | 7,133             | 7,140             | 7,497              |
| 101380 715ME                 | SOCIAL SECURITY ME            | 23,292            | 23,367            | 24,650            | 24,650             |
| 101380 718                   | SICK LEAVE PAY                | 4,879             | 14,318            | 4,060             | 5,021              |
| 101380 719                   | HOSPITALIZATION M.E.          | 37,025            | 38,265            | 37,296            | 47,555             |
| 101380 719C                  | PRESCRIPTION RIDER-CLAIMS PRO | 4,483             | 5,772             | 4,000             | 4,000              |
| 101380 719D                  | LONG TERM DISABILITY          | 1,384             | 1,640             | 1,980             | 1,968              |
| 101380 719G                  | VISION INSURANCE              | 1,972             | 1,617             | 1,480             | 1,892              |
| 101380 720                   | LIFE INSURANCE                | 2,200             | 1,609             | 1,710             | 1,847              |

**GENERAL FUND  
EXPENDITURE DETAIL**

| ACCOUNT                                  | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|--|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101380 721                               | LONGEVITY                     | 1,793             | 2,554             | 2,500             | 2,500              |
| 101380 723                               | VACATION PAY                  | 4,124             | 10,828            | 2,500             | 2,500              |
| 101380 724                               | DEPT HEADS INLIEU OF OT       | 2,213             | 2,213             | 0                 | 2,804              |
| 101380 727                               | OFFICE SUPPLIES               | 6,007             | 4,400             | 7,000             | 5,000              |
| 101380 779CM                             | CLOTHING MAINTENANCE          | 1,550             | 1,550             | 1,350             | 1,350              |
| 101380 818                               | CONTRACTUAL SERVICES          | 2,410             | 6,079             | 5,000             | 6,000              |
| 101380 818L                              | ANNUAL SOFTWARE LICENSE       | 1,400             | 1,440             | 1,400             | 1,440              |
| 101380 818P                              | PROGRAMMING                   | 250               | 0                 | 250               | 250                |
| 101380 822                               | CONTRACTUAL INSPECTION FEES   | 73,207            | 58,710            | 68,000            | 68,000             |
| 101380 822C                              | COMPLAINT INSPECTIONS         | 488               | 455               | 400               | 400                |
| 101380 855                               | CELLULAR/PAGING SERVICES      | 1,833             | 1,623             | 1,850             | 1,850              |
| 101380 860                               | GENERAL EXPENSE TRAVEL        | 368               | 30                | 500               | 500                |
| 101380 902                               | ZONING BOARD OF APPEALS       | 0                 | 915               | 1,000             | 1,000              |
| 101380 917                               | WORKERS COMPENSATION          | 2,690             | 2,594             | 2,243             | 2,243              |
| 101380 934                               | MAINTENANCE CONTRACTS         | 40                | 0                 | 200               | 200                |
| 101380 943                               | EQUIPMENT RENTAL              | 24,090            | 37,908            | 37,908            | 37,908             |
| 101380 948                               | COMPUTER RENTAL               | 14,016            | 17,218            | 12,044            | 12,044             |
| 101380 958                               | MEMBERSHIPS & DUES            | 325               | 275               | 430               | 275                |
| 101380 960                               | TRAINING-SCHOOL               | 217               | 75                | 500               | 500                |
| 101380 960C                              | CERTIFICATIONS & LICENSING    | 0                 | 270               |                   |                    |
| <b>TOTAL BUILDING</b>                    |                               | <b>504,905</b>    | <b>509,285</b>    | <b>527,834</b>    | <b>539,737</b>     |
| <b>EMERGENCY MGT</b>                     |                               |                   |                   |                   |                    |
| 101429 950D                              | DRANO                         | 31,349            | 31,349            | 31,350            | 0                  |
| <b>TOTAL EMERG MGT</b>                   |                               | <b>31,349</b>     | <b>31,349</b>     | <b>31,350</b>     | <b>0</b>           |
| <b>ENGINEERING</b>                       |                               |                   |                   |                   |                    |
| 101441 703                               | SALARIES & WAGES              | 822               | 0                 | 0                 | 0                  |
| 101441 713                               | DENTAL ME                     | 22                | 0                 | 0                 | 0                  |
| 101441 715ME                             | SOCIAL SECURITY ME            | 63                | 0                 | 0                 | 0                  |
| 101441 719                               | HOSPITALIZATION ME            | 194               | 0                 | 0                 | 0                  |
| 101441 719G                              | VISION INSURANCE              | 8                 | 0                 | 0                 | 0                  |
| 101441 720                               | LIFE INSURANCE                | 9                 | 0                 | 0                 | 0                  |
| 101441 722DB                             | ICMA RETIREMENT PLAN          | (599)             |                   |                   |                    |
| 101441 821                               | ENGINEERING SURVEYS,          | 93                | 0                 | 0                 | 0                  |
| <b>TOTAL ENGINEERING</b>                 |                               | <b>612</b>        | <b>0</b>          | <b>0</b>          | <b>0</b>           |
| <b>DEPARTMENT OF<br/>PUBLIC SERVICES</b> |                               |                   |                   |                   |                    |
| 101445 706                               | SALARIES & WAGES              | 96,623            | 100,475           | 0                 | 0                  |
| 101445 707                               | PART TIME TEMPORARY HELP      | 30                | 966               | 0                 | 0                  |
| 101445 709                               | OVERTIME                      | 6,681             | 2,765             | 0                 | 0                  |
| 101445 713                               | DENTAL M.E.                   | 2,636             | 3,103             | 0                 | 0                  |
| 101445 715ME                             | SOCIAL SECURITY ME            | 7,947             | 8,035             | 0                 | 0                  |
| 101445 718                               | SICK LEAVE PAY                | 0                 | 575               | 0                 | 0                  |
| 101445 719                               | HOSPITALIZATION M.E.          | 18,020            | 25,080            | 0                 | 0                  |
| 101445 719C                              | PRESCRIPTION RIDER-CLAIMS PRO | 582               | 485               | 0                 | 0                  |
| 101445 719D                              | LONG TERM DISABILITY          | 238               | 731               | 0                 | 0                  |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                      | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|------------------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101445 719G                  | VISION INSURANCE              | 603               | 640               | 0                 | 0                  |
| 101445 720                   | LIFE INSURANCE                | 677               | 658               | 0                 | 0                  |
| 101445 727                   | OFFICE SUPPLIES               | 7,627             | 3,104             | 5,000             | 2,500              |
| 101445 755G                  | SAFETY GLASSES                | 138               | 113               | 180               | 180                |
| 101445 757                   | OPERATIONAL SUPPLIES          | 6,934             | 7,170             | 9,000             | 4,500              |
| 101445 779                   | CLOTHING LAUNDRY/SHOES        | 551               | 108               | 0                 | 0                  |
| 101445 779CM                 | CLOTHING MAINTENANCE          | 425               | 225               | 0                 | 0                  |
| 101445 780                   | SAFETY SHOES                  | 0                 | 0                 | 500               | 500                |
| 101445 818                   | CONTRACTUAL SERVICES          | 69,360            | 104,600           | 100,000           | 0                  |
| 101445 828                   | PHYSICALS                     | 75                | 20                | 150               | 150                |
| 101445 855                   | CELLULAR/PAGING SERVICES      | 164               | 279               | 200               | 200                |
| 101445 860                   | GENERAL EXPENSE TRAVEL        | 42                | 10                | 100               | 0                  |
| 101445 917                   | WORKERS COMPENSATION          | 1,251             | 1,019             | 0                 | 0                  |
| 101445 930                   | REPLACE SIDEWALKS-MAINT       | 329,217           | 177,185           | 50,000            | 50,000             |
| 101445 934                   | MAINTENANCE CONTRACTS         | 728               | 229               | 500               | 250                |
| 101445 946                   | LEASE EXPENSE                 | 0                 | 3,342             | 3,342             | 3,342              |
| 101445 948                   | COMPUTER RENTAL               | 14,016            | 18,885            | 24,427            | 24,427             |
| 101445 956                   | MISCELLANEOUS                 | 126               | 400               | 400               | 300                |
| 101445 958                   | MEMBERSHIP & DUES             | 483               | 82                | 0                 | 0                  |
| 101445 960                   | TRAINING - SCHOOL             | 398               | 1,196             | 0                 | 0                  |
| 101445 983                   | CAPITAL EXPENDITURES          | 2,785             | 0                 | 0                 | 0                  |
| <b>TOTAL DPS</b>             |                               | <b>568,357</b>    | <b>461,478</b>    | <b>193,799</b>    | <b>86,349</b>      |
| <b>STREET LIGHTING</b>       |                               |                   |                   |                   |                    |
| 101450 926                   | STREET LIGHTINGCHARGES        | 482,455           | 467,500           | 490,350           | 505,060            |
| <b>TOTAL STREET LIGHTING</b> |                               | <b>482,455</b>    | <b>467,500</b>    | <b>490,350</b>    | <b>505,060</b>     |
| <b>SOCIAL SERVICES</b>       |                               |                   |                   |                   |                    |
| 101670 850                   | BOARDING OF PRISONERS         | 132,949           | 177,856           | 157,500           | 162,225            |
| <b>TOTAL SOCIAL SERVICES</b> |                               | <b>132,949</b>    | <b>177,856</b>    | <b>157,500</b>    | <b>162,225</b>     |
| <b>PARKS &amp; FORESTRY</b>  |                               |                   |                   |                   |                    |
| 101704 706                   | SALARIES & WAGES              | 123,315           | 133,586           | 131,477           | 131,477            |
| 101704 707                   | PART-TIME TEMPORARY HELP      | 58,464            | 63,423            | 35,000            | 35,000             |
| 101704 709                   | OVERTIME                      | 43,721            | 22,217            | 10,000            | 9,000              |
| 101704 713                   | DENTAL M.E.                   | 2,865             | 3,243             | 3,192             | 3,448              |
| 101704 715ME                 | SOCIAL SECURITY ME            | 17,699            | 17,463            | 15,376            | 15,376             |
| 101704 718                   | SICK LEAVE PAY                | 4,525             | 7,108             | 6,837             | 6,836              |
| 101704 719                   | HOSPITALIZATION M.E.          | 19,999            | 22,666            | 23,647            | 26,907             |
| 101704 719C                  | PRESCRIPTION RIDER-CLAIMS PRO | 4,360             | 4,714             | 5,000             | 5,000              |
| 101704 719D                  | LONG TERM DISABILITY          | 684               | 739               | 868               | 868                |
| 101704 719G                  | VISION INSURANCE              | 649               | 604               | 486               | 617                |
| 101704 720                   | LIFE INSURANCE                | 805               | 668               | 715               | 772                |
| 101704 721                   | LONGEVITY                     | 2,495             | 1,815             | 1,361             | 1,361              |
| 101704 757                   | OPERATIONAL SUPPLIES          | 34,495            | 37,951            | 20,000            | 19,000             |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                           | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|-----------------------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101704 779                        | CLOTHING LAUNDRY/SHOES        | 1,243             | 1,584             | 1,346             | 1,346              |
| 101704 780                        | SAFETY SHOES                  | 1,327             | 598               | 1,000             | 1,000              |
| 101704 828                        | PHYSICALS                     | 225               | 149               | 150               | 150                |
| 101704 855                        | CELLULAR/PAGING SERVICES      | 276               | 283               | 234               | 234                |
| 101704 917                        | WORKERS COMPENSATION          | 13,328            | 6,977             | 5,281             | 5,281              |
| 101704 918                        | ALARM SYSTEM                  | 758               | 813               | 850               | 850                |
| 101704 921                        | ELECTRIC                      | 10,552            | 9,147             | 14,700            | 7,455              |
| 101704 923                        | HEAT                          | 9,208             | 7,196             | 11,204            | 7,681              |
| 101704 927                        | WATER                         | 369               | 678               | 650               | 665                |
| 101704 933                        | MAINTENANCE OF EQUIPMENT      | 2,925             | 264               | 3,000             | 2,500              |
| 101704 935P                       | MAINTENANCE OF PARK           | 28,313            | 16,919            | 25,000            | 20,000             |
| 101704 943                        | EQUIPMENT RENTAL              | 116,017           | 43,661            | 43,661            | 43,661             |
| 101704 958                        | MEMBERSHIPS & DUES            | 185               | 185               | 450               | 450                |
| 101704 960                        | TRAINING-SCHOOL               | 1,219             | 1,405             | 1,500             | 1,500              |
| <b>TOTAL PARKS &amp; FORESTRY</b> |                               | <b>500,023</b>    | <b>406,056</b>    | <b>362,985</b>    | <b>348,435</b>     |
| <b>PARKS &amp; REC</b>            |                               |                   |                   |                   |                    |
| 101708 706                        | SALARIES & WAGES              | 140,957           | 108,568           | 68,581            | 68,581             |
| 101708 707                        | PART-TIME TEMPORARY HELP      | 126,013           | 117,222           | 118,000           | 110,000            |
| 101708 707P                       | PLAYGROUND HELP-SUMMER        | 17,745            | 23,098            | 32,000            | 32,000             |
| 101708 709                        | OVERTIME                      | 1,240             | 479               | 2,500             | 1,000              |
| 101708 713                        | DENTAL M.E.                   | 3,296             | 2,598             | 1,530             | 1,606              |
| 101708 715ME                      | SOCIAL SECURITY ME            | 22,829            | 20,765            | 18,559            | 18,559             |
| 101708 718                        | SICK LEAVE PAY                | 3,411             | 9,120             | 590               | 3,686              |
| 101708 719                        | HOSPITALIZATION M.E.          | 7,961             | 5,771             | 3,240             | 3,240              |
| 101708 719C                       | PRESCRIPTION RIDER-CLAIMS PRO | 100               | 86                | 2,500             | 2,500              |
| 101708 719D                       | LONG TERM DISABILITY          | 730               | 717               | 453               | 453                |
| 101708 719G                       | VISION INSURANCE              | 925               | 658               | 347               | 471                |
| 101708 720                        | LIFE INSURANCE                | 1,077             | 726               | 468               | 505                |
| 101708 721                        | LONGEVITY                     | 1,194             | 1,350             | 375               | 375                |
| 101708 723                        | VACATION PAY                  | 4,920             | 9,891             | 5,856             | 4,700              |
| 101708 724                        | DEPT HEADS INLIEU OF OT       | 2,436             | 2,436             | 1,218             | 1,218              |
| 101708 727                        | OFFICE SUPPLIES               | 2,904             | 4,042             | 5,000             | 4,500              |
| 101708 727SC                      | SUPPLIES -SR CENTER           | 974               | 901               | 2,000             | 2,000              |
| 101708 755                        | MEDICAL SUPPLIES              | 0                 | 0                 | 300               | 300                |
| 101708 760                        | AWARDS                        | 2,358             | 2,026             | 3,500             | 3,000              |
| 101708 760S                       | RECREATION SUPPLIES           | 13,546            | 10,730            | 18,000            | 18,000             |
| 101708 762C                       | SUMMER CONCERT SERIES         | 8,502             | 7,354             | 9,000             | 9,000              |
| 101708 764                        | SENIOR CITIZENS CLUB          | 3,251             | 1,120             | 4,000             | 4,000              |
| 101708 765                        | SMART BUS                     | 2,550             | 3,613             | 5,000             | 3,600              |
| 101708 779CM                      | CLOTHING MAINTENANCE          | 650               | 425               | 225               | 225                |
| 101708 800                        | CONTRACTUAL PART-TIME         | 17,362            | 24,753            | 25,000            | 25,000             |
| 101708 818                        | CONTRACTUAL SERVICES          | 11,415            | 4,531             | 3,000             | 3,000              |
| 101708 828                        | PHYSICALS                     | 1,255             | 143               | 500               | 500                |
| 101708 855                        | CELLULAR/PAGING SERVICES      | 133               | 482               | 500               | 750                |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                      | DESCRIPTION                 | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|------------------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------|
| 101708 860                   | GENERAL EXPENSE TRAVEL      | 243               | 369               | 250               | 250                |
| 101708 870                   | MILEAGE                     | 34                | 249               | 400               | 400                |
| 101708 873                   | TOURNAMENTS-ENTRY FEE       | 0                 | 0                 | 1,000             | 1,000              |
| 101708 885                   | SPECIAL EVENTS              | (394)             | 0                 | 0                 | 0                  |
| 101708 901                   | ADVERTISING                 | 17,000            | 30,450            | 30,000            | 30,000             |
| 101708 917                   | WORKERS COMPENSATION        | 5,847             | 6,154             | 4,123             | 4,123              |
| 101708 934                   | MAINTENANCE CONTRACTS       | 0                 | 2,107             | 2,278             | 2,278              |
| 101708 942                   | SCHOOL BOARD FEES           | 770               | 0                 | 750               | 795                |
| 101708 943                   | EQUIPMENT RENTAL            | 76,919            | 37,589            | 37,589            | 37,589             |
| 101708 943V                  | EQUIPMENTRENTAL-VENDOR      | 1,320             | 0                 | 1,500             | 1,500              |
| 101708 948                   | COMPUTER RENTAL             | 12,660            | 15,552            | 5,294             | 5,294              |
| 101708 957                   | PUBLICATIONS                | 581               | 1,800             | 2,400             | 2,400              |
| 101708 958                   | MEMBERSHIPS & DUES          | 78                | 337               | 820               | 820                |
| 101708 960                   | TRAINING-SCHOOL             | 50                | 285               | 900               | 900                |
| <b>TOTAL PARKS &amp; REC</b> |                             | <b>514,841</b>    | <b>458,497</b>    | <b>419,546</b>    | <b>410,118</b>     |
| <b>COMMUNITY CENTER</b>      |                             |                   |                   |                   |                    |
| 101720 707                   | PART-TIME TEMPORARY HELP    | 112,936           | 8,813             | 0                 | 112,000            |
| 101720 707C                  | PART-TIME CONCESSION HELP   | 16,619            | 669               | 0                 | 16,620             |
| 101720 707M                  | PART-TIME MAINT MAN         | 33,678            | 236               | 0                 | 34,700             |
| 101720 709M                  | OVERTIME MAINT MEN          | 195               | 0                 | 0                 | 500                |
| 101720 715ME                 | SOCIAL SECURITY ME          | 12,413            | 743               | 0                 | 12,500             |
| 101720 727                   | OFFICE SUPPLIES             | 878               | 0                 | 0                 | 1,500              |
| 101720 750                   | CONCESSION STAND PURCHASES  | 16,146            | 0                 | 0                 | 17,000             |
| 101720 758                   | POOL & RINK SUPPLIES        | 4,868             | 0                 | 0                 | 6,000              |
| 101720 760                   | AWARDS                      | 184               | 0                 | 0                 | 500                |
| 101720 777                   | CUSTODIAL SUPPLIES          | 1,144             | 0                 | 0                 | 1,000              |
| 101720 777P                  | POOL SUPPLIES               | 5,642             | 0                 | 0                 | 6,000              |
| 101720 778                   | EQUIPMENT MAINTENANCE       | 13,687            | 0                 | 0                 | 13,700             |
| 101720 779                   | CLOTHING LAUNDRY/SHOES      | 728               | 0                 | 0                 | 850                |
| 101720 800                   | CONTRACTUAL PART-TIME       | 24,632            | 0                 | 0                 | 24,640             |
| 101720 801                   | JANITORIAL SERVICE          | 23,593            | 0                 | 0                 | 23,600             |
| 101720 818                   | CONTRACTUAL SERVICES        | 0                 | 112,078           | 433,100           | 0                  |
| 101720 853                   | TELEPHONE CHARGES           | 5,416             | 379               | 0                 | 5,775              |
| 101720 873                   | TOURNAMENTS-ENTRY FEE       | 75                | 0                 | 0                 | 150                |
| 101720 880C                  | CONSULTING FEES             | 1,229             | 0                 | 0                 | 1,250              |
| 101720 901                   | ADVERTISING                 | 12,904            | 0                 | 0                 | 12,000             |
| 101720 913                   | INSURANCE-FLEET & LIABILITY | 0                 | 2,875             | 0                 | 3,519              |
| 101720 917                   | WORKERS COMPENSATION        | 3,863             | 4,044             | 0                 | 3,400              |
| 101720 918                   | ALARM SYSTEM                | 1,090             | 387               | 0                 | 1,160              |
| 101720 921                   | ELECTRIC                    | 88,559            | 24,533            | 0                 | 97,415             |
| 101720 923                   | HEAT                        | 37,927            | 3,226             | 0                 | 41,720             |
| 101720 927                   | WATER                       | 15,033            | 1,982             | 0                 | 42,091             |
| 101720 931                   | MAINTENANCE OF BUILDING     | 16,195            | 0                 | 0                 | 15,000             |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                     | DESCRIPTION                   | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|-----------------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101720 934                  | MAINTENANCE CONTRACTS         | 1,524             | 32                | 0                 | 0                  |
| 101720 948                  | COMPUTER RENTAL               | 15,373            | 0                 | 0                 | 12,500             |
| 101720 958                  | MEMBERSHIPS & DUES            | 1,454             | 535               | 0                 | 1,525              |
| 101720 960                  | TRAINING-SCHOOL               | 175               | 0                 | 0                 | 500                |
| 101720 960C                 | CERTIFICATIONS & LICENSING    | 1,302             | 0                 | 0                 | 1,300              |
| <b>TOTAL COMM CENTER</b>    |                               | <b>469,463</b>    | <b>160,532</b>    | <b>433,100</b>    | <b>510,415</b>     |
| <b>LIBRARY</b>              |                               |                   |                   |                   |                    |
| 101735 707                  | PART-TIME TEMPORARY HELP      | 5,073             | 6,336             | 205               | 0                  |
| 101735 715ME                | SOCIAL SECURITY ME            | 388               | 514               | 0                 | 0                  |
| 101735 727                  | OFFICE SUPPLIES               | 298               | 4                 | 0                 | 0                  |
| 101735 827                  | COUNTY CHARGES                | 237,820           | 385,821           | 225,339           | 267,840            |
| 101735 917                  | WORKER'S COMPENSATION         | 11                | 16                | 0                 | 0                  |
| 101735 946                  | LEASE EXPENSE                 | 2,342             | 3,700             | 3,411             | 3,411              |
| 101735 948                  | COMPUTER RENTAL               | 22,155            | 15,552            | 0                 | 0                  |
| <b>TOTAL LIBRARY</b>        |                               | <b>268,087</b>    | <b>411,943</b>    | <b>228,955</b>    | <b>271,251</b>     |
| <b>DISTRICT COURT</b>       |                               |                   |                   |                   |                    |
| 101760 701E                 | EXPENDITURES                  | 1,410,689         | 1,197,498         | 1,411,786         | 1,442,845          |
| <b>TOTAL DISTRICT COURT</b> |                               | <b>1,410,689</b>  | <b>1,197,498</b>  | <b>1,411,786</b>  | <b>1,442,845</b>   |
| <b>PLANNING COMMISSION</b>  |                               |                   |                   |                   |                    |
| 101805 727                  | OFFICE SUPPLIES               | 731               | 676               | 1,900             | 1,500              |
| 101805 880C                 | CONSULTING FEES               | 4,480             | 3,934             | 3,600             | 4,800              |
| 101805 901                  | ADVERTISING                   | 1,312             | 366               | 2,000             | 2,000              |
| <b>TOTAL PLANNING COMM</b>  |                               | <b>6,522</b>      | <b>4,976</b>      | <b>7,500</b>      | <b>8,300</b>       |
| <b>COMM DEVELOPMENT</b>     |                               |                   |                   |                   |                    |
| 101857 706                  | SALARIES & WAGES              | 21,478            | 25,191            | 12,000            | 9,183              |
| 101857 713                  | DENTAL M.E.                   | 210               | 352               | 210               | 227                |
| 101857 715ME                | SOCIAL SECURITY ME            | 1,477             | 1,965             | 809               | 809                |
| 101857 718                  | SICK LEAVE PAY                | 414               | 544               | 0                 | 544                |
| 101857 719                  | HOSPITALIZATION M.E.          | 1,716             | 3,363             | 1,948             | 2,227              |
| 101857 719C                 | PRESCRIPTION RIDER-CLAIMS PRO | 3,220             | 5,044             | 0                 | 50                 |
| 101857 719D                 | LONG TERM DISABILITY          | 72                | 116               | 61                | 61                 |
| 101857 719G                 | VISION INSURANCE              | 57                | 87                | 78                | 78                 |
| 101857 720                  | LIFE INSURANCE M.E.           | 76                | 93                | 54                | 58                 |
| 101857 721                  | LONGEVITY                     | 47                | 0                 | 95                | 95                 |
| 101857 723                  | VACATION PAY                  | 807               | 0                 | 708               | 708                |
| 101857 727                  | OFFICE SUPPLIES               | 0                 | 122               | 0                 | 0                  |
| 101857 779CM                | CLOTHING MAINTENANCE          | 0                 | 0                 | 45                | 45                 |
| 101857 917                  | WORKERS COMPENSATION          | 48                | 99                | 37                | 39                 |
| 101857 948                  | COMPUTER RENTAL               | 587               | 7,165             | 1,640             | 1,640              |
| 101857 958                  | MEMBERSHIPS & DUES            |                   | 480               | 0                 | 0                  |
| <b>TOTAL COMM PLANNING</b>  |                               | <b>30,212</b>     | <b>44,621</b>     | <b>17,685</b>     | <b>15,764</b>      |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT           | DESCRIPTION                       | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|-------------------|-----------------------------------|-------------------|-------------------|-------------------|--------------------|
| <b>GENERAL</b>    |                                   |                   |                   |                   |                    |
| <b>GOVERNMENT</b> |                                   |                   |                   |                   |                    |
| 101923 702        | ACCRUED WAGES                     | 69,168            | 62,640            | 150,000           | 125,000            |
| 101923 703B       | BOARD OF REVIEW                   | 801               | 600               | 1,000             | 1,000              |
| 101923 706        | SALARY OF ASSISTANTS              | 0                 | 7,692             | 0                 | 0                  |
| 101923 706R       | RETRO PAY                         | (38,207)          | 0                 | 0                 | 0                  |
| 101923 707        | PART-TIME TEMPORARY HELP          | 0                 | 0                 | 0                 | 500                |
| 101923 713        | DENTAL M.E.                       | (664)             | 35                | 0                 | 0                  |
| 101923 715ME      | SOCIAL SECURITY ME                | (555)             | 687               | 0                 | 50                 |
| 101923 715R       | RETIREES MEDICARE REIMB           | 146,934           | 186,540           | 209,814           | 213,955            |
| 101923 719CR      | CLAIMS PRO RETIREES               | 982,290           | 1,111,761         | 1,252,165         | 1,302,252          |
| 101923 719        | HOSPITALIZATION M.E.              | 0                 | 158               | 0                 | 0                  |
| 101923 719R       | RETIREES HEALTH INSURANCE         | 1,507,119         | 1,799,362         | 1,683,198         | 1,885,182          |
| 101923 719D       | LONG TERM DISABILITY              | 0                 | 8                 | 0                 | 0                  |
| 101923 719G       | VISION INSURANCE                  | 0                 | 8                 | 0                 | 0                  |
| 101923 719VB      | ICMA - RETIREE HEALTH SAVINGS     | 6,609             | 4,930             | 5,323             | 5,285              |
| 101923 720        | LIFE INSURANCE                    | 0                 | 8                 | 0                 | 0                  |
| 101923 720RET     | RETIREES LIFE INSURANCE           | 20,038            | 14,991            | 14,995            | 16,195             |
| 101923 722DB      | ICMA RETIREMENT PLAN              | 19,529            | 18,362            | 19,346            | 19,250             |
| 101923 722HI      | PREFUND RETIREES HEALTH INSURANCE | 281,162           | 0                 | 0                 | 0                  |
| 101923 722ME      | M.E. RETIREMENT                   | 619,193           | 790,759           | 870,305           | 926,875            |
| 101923 722PF      | P&F RETIREMENT                    | 1,315,588         | 1,818,550         | 2,131,438         | 2,344,600          |
| 101923 727        | OFFICE SUPPLIES                   | (2,946)           | (298)             | 0                 | 0                  |
| 101923 730        | POSTAGE CHARGE                    | 28,067            | 27,393            | 42,000            | 42,000             |
| 101923 758M       | MICHIGAN MUNICIPAL LG             | 9,696             | 10,015            | 10,015            | 10,386             |
| 101923 807        | ACTUARIAL FEE                     | 3,500             | 1,040             | 10,000            | 15,000             |
| 101923 808        | AUDIT SERVICES                    | 58,394            | 66,475            | 60,825            | 72,500             |
| 101923 810C       | TRANSACTION FEES-CHARGES          | 22,779            | 34,123            | 35,000            | 32,500             |
| 101923 813PS      | PUBLIC SAFETY COMMISSION          | 415               | 1,104             | 1,500             | 1,500              |
| 101923 818        | CONTRACTUAL SERVICES              | 9,845             | (450)             | 11,060            | 115,000            |
| 101923 818WP      | WEB PAGE FEES                     | 1,315             | 2,770             | 1,780             | 1,900              |
| 101923 826        | LEGAL FEES                        | 5,176             | 2,556             | 0                 | 3,000              |
| 101923 828        | PHYSICALS                         | 115               | 229               | 200               | 200                |
| 101923 833        | BUREAU OF TAXATION FEES           | 77,424            | 106,836           | 82,000            | 90,000             |
| 101923 855        | CELLULAR/PAGING SERVICES          | 0                 | 448               | 0                 | 0                  |
| 101923 880C       | CONSULTING FEES                   | 20,031            | 36,867            | 30,000            | 30,000             |
| 101923 880CI      | COMMUNITY IMPROVEMENT COMM        | 341               | 240               | 500               | 500                |
| 101923 880DB      | DANGEROUS BUILDING COMM           | 173               | 169               | 100               | 100                |
| 101923 880H       | HISTORICAL COMMISSION             | 0                 | 0                 | 100               | 100                |
| 101923 880L       | LIBRARY COMMISSION                | 200               | 200               | 200               | 200                |
| 101923 880S       | SENIOR CITIZENS COMM              | 0                 | 0                 | 100               | 100                |
| 101923 880Y       | YOUTH COMMISSION                  | 0                 | 0                 | 100               | 100                |
| 101923 881        | SAFETY COMM                       | 0                 | 22                | 100               | 100                |
| 101923 890        | CONTINGENCY                       | 0                 | 0                 | 55,000            | 50,000             |
| 101923 901        | ADVERTISING                       | 107               | 0                 | 1,000             | 750                |

## GENERAL FUND EXPENDITURE DETAIL

| ACCOUNT                                | DESCRIPTION                  | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2008/09<br>ADOPTED |
|--|------------------------------|-------------------|-------------------|-------------------|--------------------|
| 101923 913                             | INSURANCE-FLEET & LIABILITY  | 439,033           | 424,947           | 374,838           | 386,250            |
| 101923 916                             | UNEMPLOYMENT COMP            | 18,064            | 2,153             | 18,000            | 12,000             |
| 101923 934                             | MAINTENANCE CONTRACTS        | 2,712             | 3,140             | 3,500             | 3,500              |
| 101923 946                             | LEASE EXPENSE                | 2,361             | 2,360             | 2,337             | 2,337              |
| 101923 952                             | COUNTY TRAILER FEES          | 735               | 620               | 735               | 735                |
| 101923 953                             | SCHOOL TRAILER FEES          | 2,938             | 2,478             | 2,895             | 2,895              |
| 101923 956                             | MISCELLANEOUS                | 34,261            | 7,552             | 7,500             | 5,000              |
| 101923 961                             | MICHIGAN TRIBUNAL REFUND EXP | 1,261             | 789               | 7,500             | 7,500              |
| 101923 961G                            | CANCELLATION GENERAL TAXES   | 12,199            | (142)             | 15,000            | 15,000             |
| 101923 962                             | SETTLEMENT OF CLAIMS         | 239,592           | 153,374           | 200,000           | 180,000            |
| 101923 963                             | PAYMENT IN LIEU COUNTY TAX   | 0                 | 0                 | 9,500             | 9,500              |
| 101923 9632                            | PAYMENT INLIEU OF SCHOOL     | 0                 | 0                 | 12,000            | 12,000             |
| 101923 965226                          | CONTRIBUTION TO SANITATION   | 117,100           | 0                 | 0                 | 0                  |
| 101923 975                             | LAND SALES EXP               | 26,935            | 2,824             | 15,000            | 12,000             |
| <b>TOTAL GEN GOVERNMENT</b>            |                              | <b>6,060,827</b>  | <b>6,706,927</b>  | <b>7,347,969</b>  | <b>7,954,797</b>   |
| <b>MOTOR POOL</b>                      |                              |                   |                   |                   |                    |
| 101932 706                             | SALARIES & WAGES             | 1,606             | 0                 | 0                 | 0                  |
| 101932 713                             | DENTAL M.E.                  | 88                | 0                 | 0                 | 0                  |
| 101932 715ME                           | SOCIAL SECURITY M.E.         | 123               | 0                 | 0                 | 0                  |
| 101932 719D                            | LONG TERM DISABILITY         | 21                | 0                 | 0                 | 0                  |
| 101932 720                             | LIFE INSURANCE               | 22                | 0                 | 0                 | 0                  |
| 101932 751                             | GAS OIL ANTIFREEZE           | 20                | 0                 | 0                 | 0                  |
| 101932 778                             | EQUIPMENT MAINTENANCE        | 562               | 0                 | 0                 | 0                  |
| 101932 778V                            | OUTSIDE VENDOR - PARTS       | 148               | 0                 | 0                 | 0                  |
| <b>TOTAL MOTOR POOL</b>                |                              | <b>2,590</b>      | <b>0</b>          | <b>0</b>          | <b>0</b>           |
| <b>TOTAL GENERAL FUND EXPENDITURES</b> |                              | <b>22,624,087</b> | <b>22,712,641</b> | <b>23,884,468</b> | <b>24,393,256</b>  |



# **CAPITAL IMPROVEMENT PLAN**



## CAPITAL IMPROVEMENT PROGRAM

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The City of Lincoln Park has established a five-year capital replacement plan. The Capital Improvement Program section includes capital facilities and equipment purchases greater than \$5,000 in value and of a non-routine nature. It has been the goal of the city to use pay-as-you-go to finance capital purchases in an effort to limit the amount of debt incurred by the City. The City will maintain all its assets at a level adequate to protect the City's capital interest and to minimize future maintenance and replacement costs. The City will determine the least costly financing method for all new projects.

Fixed assets include equipment, computers, and vehicles greater than \$5,000 in value with a life expectancy of 2 years or more. All vehicles are maintained by the Motor Vehicle Fund where depreciation is calculated. Once purchased, all capital items are maintained in the inventory until they are disposed of. The purchasing of fixed assets shall be identified for purchase through the methods of emergency, replacement, or needed new. Each year changes are made to the capital replacement program based upon these three criteria.

In the 2008/09 budget, \$375,700 has been allocated from the Motor Vehicle Fund for the following:

| <u>Capital Equipment:</u>  | <u>08-09</u>        |                 |
|----------------------------|---------------------|-----------------|
| Police Cars (2)            | \$ 65,000.00        | (Police Dept.)  |
| Large Dump Truck (2)       | \$180,000.00        | (Highway)       |
| Small Dump Truck           | \$ 55,000.00        | (Water Dept.)   |
| Skid Steer                 | \$ 40,000.00        | (DPS General)   |
| Aerial Truck repair (M-95) | \$ 30,000.00        | (Parks/Highway) |
| Snow Plows (2)             | <u>\$ 5,700.00</u>  |                 |
|                            | <u>\$375,700.00</u> |                 |

Some of the major capital projects include:

|                                       |               |
|---------------------------------------|---------------|
| Water Meter Replacement Project       | \$580,000.00* |
| Water & Sewer Building                | \$75,000.00   |
| Roof, Gutters & Painting (Mun. Bldgs) | \$200,000.00  |
| Kings Hwy. Sanitary Sewer             | \$200,000.00  |

\*Total project estimated at 2.9 Million

The complete fiscal year capital program is illustrated on the following pages.

**City of Lincoln Park  
General Fund  
Five Year Projected Capital Outlay Expenditures**

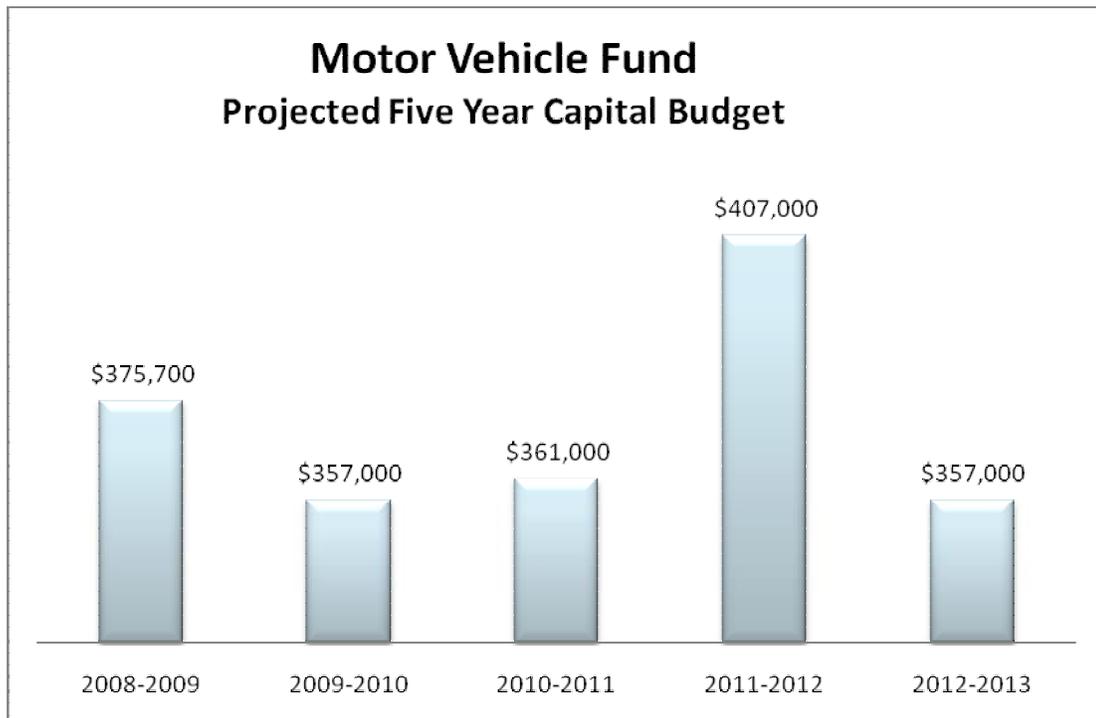
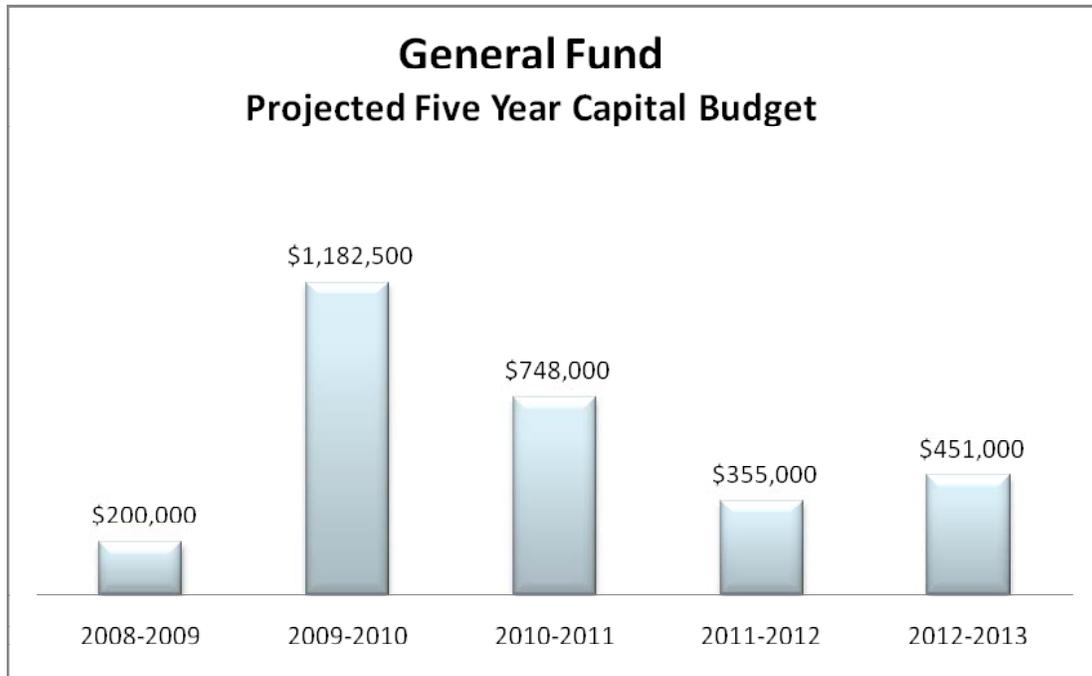
| General Fund<br>Department  | Forecasted Future Operations |                     |                   |                   |                   |
|-----------------------------|------------------------------|---------------------|-------------------|-------------------|-------------------|
|                             | 2008-2009                    | 2009-2010           | 2010-2011         | 2011-2012         | 2012-2013         |
| Building department         | \$ -                         | \$ -                | \$ -              | \$ -              | \$ -              |
| City Assessor               | -                            | -                   | -                 | -                 | -                 |
| City Attorney               | -                            | -                   | -                 | -                 | -                 |
| City Clerk                  | -                            | 4,500               | -                 | -                 | -                 |
| City Finance Department     | -                            | -                   | -                 | -                 | -                 |
| City Manager                | -                            | -                   | -                 | -                 | -                 |
| Civil defense               | -                            | -                   | -                 | -                 | -                 |
| Community Center            | -                            | -                   | -                 | -                 | -                 |
| Department of Public Works  | -                            | 209,000             | 189,000           | 41,000            | 251,000           |
| Election Commission         | -                            | -                   | -                 | -                 | -                 |
| Fire                        | -                            | 400,000             | -                 | -                 | -                 |
| General government          | -                            | -                   | -                 | -                 | -                 |
| Kennedy Memorial Building   | -                            | -                   | -                 | -                 | -                 |
| Library                     | -                            | 6,000               | -                 | -                 | -                 |
| Mayor and Council           | -                            | -                   | -                 | -                 | -                 |
| Motor pool                  | -                            | -                   | -                 | -                 | -                 |
| Municipal buildings         | 200,000                      | 200,000             | 200,000           | 200,000           | 200,000           |
| Parks Maintenance           | -                            | -                   | -                 | -                 | -                 |
| Personnel and Purchasing    | -                            | -                   | -                 | -                 | -                 |
| Police                      | -                            | 278,000             | 149,000           | 114,000           | -                 |
| Recreation                  | -                            | 85,000              | 210,000           | -                 | -                 |
| Rental inspection           | -                            | -                   | -                 | -                 | -                 |
| Senior citizens             | -                            | -                   | -                 | -                 | -                 |
| Social services             | -                            | -                   | -                 | -                 | -                 |
| Treasury Department         | -                            | -                   | -                 | -                 | -                 |
| <b>Total Capital Outlay</b> | <b>\$ 200,000</b>            | <b>\$ 1,182,500</b> | <b>\$ 748,000</b> | <b>\$ 355,000</b> | <b>\$ 451,000</b> |

**City of Lincoln Park  
Motor Vehicle Equipment Fund  
Five Year Projected Capital Outlay Expenditures**

| Project Name                | 2008-2009         | Forecasted Future Operations |                   |                   |                   |
|-----------------------------|-------------------|------------------------------|-------------------|-------------------|-------------------|
|                             |                   | 2009-2010                    | 2010-2011         | 2011-2012         | 2012-2013         |
| Police Cars (2)             | \$ 65,000         |                              |                   | \$ 72,000         | \$ 74,000         |
| Police Cars (4)             |                   | 140,000                      | 140,000           |                   |                   |
| Small Dump Truck (1)        | 55,000            |                              |                   | 60,000            | 63,000            |
| Small Dump Truck (2)        |                   |                              | 120,000           |                   |                   |
| Large Dump Truck (1)        |                   |                              |                   | \$ 100,000        |                   |
| Large Dump Truck (2)        | 180,000           |                              |                   |                   |                   |
| Aerial Truck repair (M-95)  | 30,000            |                              |                   |                   |                   |
| Aerial Truck                |                   |                              |                   |                   | 120,000           |
| Large Flatbed Utility Truck |                   | 60,000                       |                   |                   |                   |
| Enclosed Bed Utility Truck  |                   | 60,000                       |                   |                   |                   |
| Pick up Trucks (2)          |                   |                              | 80,000            |                   |                   |
| Skid Steer                  | 40,000            |                              |                   |                   |                   |
| Milling Attachment (bobcat) |                   | 21,000                       |                   |                   |                   |
| Snow Plows (2)              | 5,700             |                              |                   |                   |                   |
| Snow Plows (4)              |                   | 16,000                       |                   |                   |                   |
| Riding Lawn Mowers (2)      |                   |                              | 21,000            |                   |                   |
| Riding Lawn Mowers (4)      |                   | 40,000                       |                   |                   |                   |
| Arrow Sign Boards (2)       |                   | 20,000                       |                   |                   |                   |
| Street Sweeper              |                   |                              |                   | 100,000           | 100,000           |
| Fire Rescue Vehicle         |                   |                              |                   | 75,000            |                   |
| <b>Total Capital Outlay</b> | <b>\$ 375,700</b> | <b>\$ 357,000</b>            | <b>\$ 361,000</b> | <b>\$ 407,000</b> | <b>\$ 357,000</b> |



## CAPITAL IMPROVEMENT PROGRAM



**City of Lincoln Park  
Water & Sewer Fund  
Five Year Projected Capital Outlay Expenditures**

| Project Name  | 2008-2009           | Forecasted Future Operations |                   |                     |                   |
|---|---------------------|------------------------------|-------------------|---------------------|-------------------|
|   |                     | 2009-2010                    | 2010-2011         | 2011-2012           | 2012-2013         |
| Kings Hwy Sanitary Sewer                                      | \$ 200,000          |                              |                   |                     |                   |
| Re-line Water Main Under I-75<br>@ Champaign St.              |                     |                              | \$395,000         |                     |                   |
| Watermain- Outer Drive (Train<br>Overpass to Fort St.)        |                     | \$500,000                    |                   |                     |                   |
| Watermain- Champaign St.<br>Under I-75                        |                     |                              |                   | \$789,000           |                   |
| Basin - Two Chlorine Tanks                                    | \$30,000            |                              |                   |                     |                   |
| Fix Flushing Pond   | \$100,000           |                              |                   |                     |                   |
| Water & Sewer Building  | \$125,000           |                              |                   |                     |                   |
| Water Meter Replacement<br>Program                            | 580,000             | 580,000                      | 580,000           | 580,000             | 580,000           |
| City-wide storm sewer<br>projects                             | 150,000             |                              |                   |                     |                   |
| Transmission Main Water &<br>Sewer Interceptor<br>Replacement | 524,000             |                              |                   |                     |                   |
| <b>Total Capital Outlay</b>                                   | <b>\$ 1,709,000</b> | <b>\$ 1,080,000</b>          | <b>\$ 975,000</b> | <b>\$ 1,369,000</b> | <b>\$ 580,000</b> |



## CAPITAL IMPROVEMENT PROGRAM

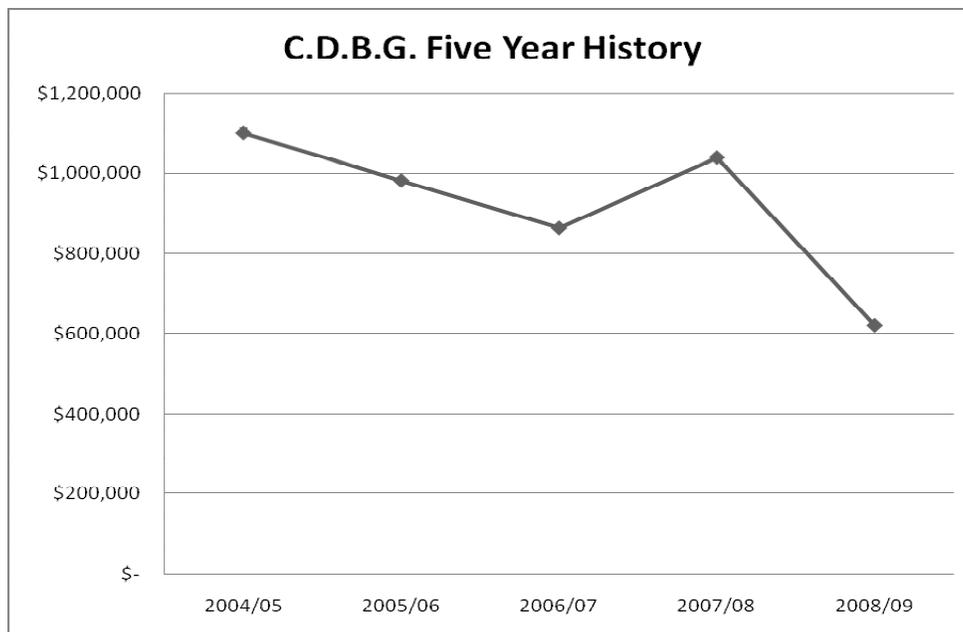
### Community Development Block Grant Fund

The Community Development Block Grant Program utilizes funding directly from the Federal government to many aspects of community public service. In 1974, The Congress of the United States initiated the CDBG program and it replaced numerous categorical programs such as Urban Redevelopment, Model Cities, and Neighborhood Rehabilitation action grants.

The primary function of the Community Development Act is to provide local communities to structure programs to each specific need. In Lincoln Park, the monies under this program have been spent on specific activities, which aid to stabilize public services and revitalize the community while supporting the low and moderate-income persons within the Lincoln Park community.

Examples of activities undertaken in past and the present fiscal year include reconstruction of streets, water and sewer services, Parks and Recreation projects to provide additional quality of life opportunity to low and moderate income persons and Housing stock Improvements in the form of low interest loans.

Annually the City holds separate hearings on the proposed and actual use of CDBG funds and incorporates the recommendations of a citizens advisory committee closely following the program requirements to consider all opinions and concerns for the use of these funds.



**City of Lincoln Park  
Community Development Block Grant Fund  
Projected Capital Projects**

| Project                           | 2008-09           |
|-----------------------------------|-------------------|
| Streets and Utilities             | \$ 300,000        |
| Fire Fighting Equipment           | 45,000            |
| Right - of - Way Work             | 85,726            |
| Parks & Recreation Projects       | 25,000            |
| Housing Stock Improvement Program | 70,000            |
| Home Rehabilitation Loans         | 95,000            |
| <b>Total Capital Outlay</b>       | <b>\$ 620,726</b> |



## CAPITAL IMPROVEMENT PROGRAM

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### **Information Technology Capital Requests**

Requests were made from the following Departments and \$30,000 has been allocated for the improvements:

#### **Assessor**

The Information Technology Department requests to find a qualified vendor for analysis, hardware and installation of apparatus to improve connectivity with Wayne County. Estimated cost \$5 - \$10 thousand dollars. Additionally see Core City Services

#### **Library**

The Library Commission (with used book sale funds) will soon discuss the purchase of 3 additional Internet workstations, and if the purchase is approved, additional wiring to support the new computers may be required. Estimated cost \$200 - \$500 hundred dollars.

#### **DPS**

Due to issues pertaining to IT employee time spent working at this facility, The Information Technology Department requests to find a qualified vendor for analysis, hardware and installation of connectivity apparatus. Estimated cost \$6 - \$11 thousand dollars. DPS will also need to adjust their budget for on-going hardware and software maintenance at an Estimated annual cost of \$4 - \$5 thousand dollars.

#### **Police**

The Information Technology Department requests to financially assist with replacement of outdated equipment. Estimated cost \$3 - \$5 thousand dollars.

#### **Fire**

Upgrades as needed for connectivity to FireHouse software and installation of Web enhanced version of OSSI software. Estimated cost \$10 - \$12 thousand dollars.

#### **Parks and Recreation**

The Information Technology Department requests additional equipment for the continuing operations of the Community Center and upgrades at the Kennedy Memorial Building. Estimated cost \$3 - \$4 thousand dollars.

#### **Senior Center**

The Information Technology Department requests additional equipment to begin Internet connectivity. Estimated cost \$1 - \$2 thousand dollars.



## CAPITAL IMPROVEMENT PROGRAM

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### **Finance**

Systems are up to date. See Core City Services

### **Building**

Systems are up to date. See Core City Services

### **Treasurer**

Systems are up to date. See Core City Services

### **Community Development**

The Information Technology Department requests to replace outdated equipment. Estimated cost \$1 - \$2 thousand dollars.

### **City Clerk**

One printer is outdated, and will be replaced upon failure. Estimated cost \$0.5- \$1 thousand dollars.

### **Core City Services**

The Information Technology Department requests:

Software upgrades: Estimated cost \$4 - \$5 thousand dollars.

Replacement of outdated equipment and hardware upgrades: Estimated cost \$5 - \$6 thousand dollars.



## CAPITAL EQUIPMENT

| No. | Vehicle                     | Assignment  | Historical Cost | FY 2008-09 | Future Years FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 | Expected Life |
|-----|-----------------------------|-------------|-----------------|------------|-------------------------|------------|------------|------------|---------------|
| M1  | 2000 Ford Crown Victoria    | Bldg. Dept. | \$25,234        |            |                         |            |            |            | extended      |
| M2  | 1999 Mercury Sable          | Bldg. Dept. | \$17,898        |            |                         |            |            |            | extended      |
| M5  | 2000 Ford Crown Victoria    | DPS         | \$25,234        |            |                         |            |            |            | extended      |
| M6  | 2000 Ford Crown Victoria    | Water       | \$25,234        |            |                         |            |            |            | extended      |
| M7  | 1997 Ford Crown Victoria    | Bldg. Dept. | \$22,548        |            |                         |            |            |            | extended      |
| M14 | 1999 Ford Crown Victoria    | Water       | \$24,448        |            |                         |            |            |            | extended      |
| M15 | 1999 Mercury Sable          | DPS         | \$15,790        |            |                         |            |            |            | extended      |
| M23 | 1999 Ford Crown Victoria    | Bldg. Dept. | \$24,448        |            |                         |            |            |            | extended      |
| M25 | 2006 Ford F250              | DPS         |                 |            |                         |            |            |            | 8             |
| M26 | 2004 Ford F250 Pickup       | Water       | \$14,009        |            |                         |            |            |            | 6             |
| M27 | 2004 Ford F250 Pickup       | Water       | \$14,009        |            |                         |            |            |            | 6             |
| M28 | 1999 Ford F350 Pickup       | DPS         | \$24,842        |            |                         | \$40,000   |            |            | 3             |
| M30 | 1999 Ford F350 Pickup       | Motor Pool  | \$24,842        |            |                         |            |            |            | 6             |
| M31 | 1999 Ford F350 Pickup       | DPS         | \$24,842        |            |                         | \$40,000   |            |            | 3             |
| M33 | 2000 Ford Ranger Pickup     | DPS         | \$19,563        |            | \$17,500                |            |            |            | 1             |
| M34 | 1994 GMC 2500 Pickup        | DPS         | \$15,525        |            |                         |            |            |            | extended      |
| M35 | 2004 Ford F250 Pickup       | Water       | \$14,009        |            |                         |            |            |            | 6             |
| M36 | 1999 Ford E350 15 Pass. Bus | Seniors     | \$28,625        |            |                         |            |            |            | 10            |
| M38 | 2004 Ford E450 20 Pass. Bus | Seniors     | \$12,652        |            |                         |            |            |            | 10            |
| M40 | 2004 Ford E250 Van          | Water       | \$14,196        |            |                         |            |            |            | 5             |
| M41 | 1994 GMC 3/4 Ton Van        | DPS         | \$15,995        |            |                         |            |            |            | extended      |
| M43 | 2001 Ford E350 Van          | DPS         | \$24,915        |            |                         |            |            |            | extended      |
| M44 | 2007 Ford E250 Van          | DPS         |                 |            |                         |            |            |            | extended      |
| M45 | 2007 Ford E250 Van          | DPS         |                 |            |                         |            |            |            | extended      |
| M47 | 2000 Ford F750 Utility Van  | Water       | \$114,223       |            | \$135,000               |            |            |            | 2             |
| M48 | 2005 Ford E450 20 Pass. Bus | Seniors     | \$12,000        |            |                         |            |            |            | 10            |
| M49 | 1990 Ford E350 Utility van  | DPS         |                 |            |                         |            |            |            | extended      |
| M51 | 2003 Ford F550 Dump Truck   | DPS         | \$50,524        |            |                         |            |            | \$63,000   | 5             |
| M52 | 2003 Ford F550 Dump Truck   | DPS         | \$50,524        |            |                         |            | \$60,000   |            | 5             |
| M53 | 2003 Ford F550 Dump Truck   | DPS         | \$50,524        |            |                         | \$60,000   |            |            | 5             |
| M54 | 2003 Ford F550 Dump Truck   | Water       | \$50,524        |            |                         | \$60,000   |            |            | 5             |
| M55 | 2003 Ford F550 Dump Truck   | Water       | \$50,524        | \$55,000   |                         |            |            |            | 5             |
| M61 | 1982 Ford L8000 Dump Truck  | DPS         | \$43,349        |            |                         |            |            |            | extended      |
| M63 | 1983 Ford L8000 Dump Truck  | DPS         | \$46,524        |            |                         |            |            |            | extended      |
| M65 | 2006 Sterling Dump Truck    | DPS         |                 |            |                         |            |            |            | 12            |
| M66 | 1994 Ford L8000 Dump Truck  | DPS         | \$58,298        | \$90,000   |                         |            |            |            | 10            |
| M67 | 1994 Ford L8000 Dump Truck  | DPS         | \$58,298        |            |                         |            | \$100,000  |            | 10            |
| M68 | 1994 Ford L8000 Dump Truck  | DPS         | \$63,483        | \$90,000   |                         |            |            |            | 10            |
| M69 | 2005 GMC C8500 Dump Truck   | DPS         | \$65,000        |            |                         |            |            |            | 10            |
| M70 | 2006 Sterling Dump Truck    | DPS         |                 |            |                         |            |            |            | 12            |
| M71 | 1975 Ford LN600 Flat Bed    | DPS         | \$27,150        |            | \$60,000                |            |            |            | 1             |
| M72 | 2003 Ford F750 Trash Loader | DPS         | \$87,100        |            |                         |            |            |            | 10            |
| M73 | 2001 Ford F750 Dump Truck   | Water       | \$54,521        |            |                         | \$70,000   |            |            | 3             |
| M75 | 1983 Ford LN9000 Dump Truck | Water       | \$46,842        |            |                         |            |            |            | extended      |
| M76 | 1994 Ford LT9000 Semi Truck | DPS         | \$62,590        |            |                         |            |            |            | 5             |
| M80 | 2008 Sterling Vactor/Rodder | Water       | 5 yr Lease      |            |                         |            |            |            | 5             |



## CAPITAL EQUIPMENT

| No.  | Vehicle                          | Assignment | Historical Cost | Future Years FY 2008-09 | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 | Expected Life |
|------|----------------------------------|------------|-----------------|-------------------------|------------|------------|------------|------------|---------------|
| M82  | 2004 Elgin Pelican Sweeper       | DPS        | \$128,336       | \$27,000                |            |            | \$100,000  |            | 15            |
| M83  | 2004 Elgin Pelican Sweeper       | DPS        | \$126,053       | \$27,000                |            |            |            |            | 15            |
| M84  | 2004 Elgin Pelican Sweeper       | DPS        | \$128,336       | \$27,000                |            |            |            | \$100,000  | 15            |
| M85  | 2004 Elgin Pelican Sweeper       | DPS        | \$126,053       | \$27,000                |            |            |            |            | 15            |
| M90  | 1970 Ford Industrial Tractor     | DPS        | \$5,000         |                         |            |            |            |            | extended      |
| M91  | 1971 Ford Farm Tractor           | DPS        | \$5,000         |                         |            |            |            |            | extended      |
| M92  | 1994 Ford Tractor w/cab          | DPS        | \$17,729        |                         |            |            |            |            | extended      |
| M93  | 1994 Ford Tractor w/cab          | DPS        | \$17,729        |                         |            |            |            |            | extended      |
| M95  | 1984 International S1900 Aerial  | DPS        | \$71,559        |                         |            |            |            |            | extended      |
| M96  | 2000 Ford F750 Aerial            | DPS        | \$103,527       |                         |            |            |            | \$120,000  | 10            |
| M99  | 2007 Case 590 Super M Backhoe    | Water      |                 |                         |            |            |            |            | 7             |
| M101 | 2007 Cat Front end Loader        | DPS        |                 |                         |            |            |            |            | 8             |
| M102 | 2001 Case 590 Super M Backhoe    | DPS        | \$113,000       |                         |            |            |            |            | extended      |
| M105 | 1999 Rayco Stump Cutter          | DPS        | \$27,600        |                         |            |            |            |            | 10            |
| M108 | 2005 Vermeer Chipper             | DPS        |                 |                         |            |            |            |            | 10            |
| M109 | 1999 Brush Bandit Chipper        | DPS        | \$21,828        |                         |            |            |            |            | extended      |
| M112 | 1993 Sullair Air Compressor      | DPS        | \$9,250         |                         |            |            |            |            | extended      |
| M125 | 2000 Cushion Cut Cement Saw      | Water      | \$9,759         |                         |            |            |            |            | 10            |
| M127 | 1999 Concrete Mixer              | DPS        |                 |                         |            |            |            |            | extended      |
| M129 | 1999 Concrete Mixer              | DPS        |                 |                         |            |            |            |            | extended      |
| M130 | 1976 Miller Welder               | DPS        |                 |                         |            |            |            |            | extended      |
| M134 | 1993 Diez Arrowboard             | DPS        |                 |                         | \$10,000   |            |            |            | extended      |
| M135 | 1990 Deiz Arrwoboard             | DPS        |                 |                         | \$10,000   |            |            |            | extended      |
| M136 | 2000 Solar Arrowboard            | Water      |                 |                         |            |            |            |            | extended      |
| M142 | 1974 Fiat Allis Motor Grader     | DPS        | \$24,982        |                         |            |            |            |            | extended      |
| M145 | 1988 Puckett Bros. Asphalt Paver | DPS        | \$23,600        |                         |            |            |            |            | extended      |
| M146 | 1995 Northstar Pressure Washer   | DPS        | \$1,372         |                         |            |            |            |            | extended      |
| M148 | 2006 Cat Roller                  | DPS        |                 |                         |            |            |            |            | extended      |
| M149 | 1984 Rollpac Roller              | DPS        | \$5,095         |                         |            |            |            |            | extended      |
| M153 | 1989 Gast Laminating Machine     | DPS        | \$7,260         |                         |            |            |            |            | 15            |
| M155 | 2002 ODB Leaf Collector          | DPS        | \$12,721        |                         |            |            |            |            | 15            |
| M157 | 1998 Line Lazer Paint Machine    | DPS        | \$4,500         |                         |            |            |            |            | 6             |
| M164 | 2003 Ferris 61" Riding Mower     | DPS        | \$6,999         |                         |            | \$10,000   |            |            | 3             |
| M167 | 1997 Excel Hustler Tractor       | DPS        | \$21,388        |                         |            |            |            |            | extended      |
| M168 | 1999 Ferris 61" Riding Mower     | DPS        | \$6,295         |                         | \$10,000   |            |            |            | 2             |
| M169 | 2001 Ferris Mower                | DPS        | \$5,495         |                         | \$10,000   |            |            |            | 2             |
| M170 | 2003 Ferris 61" Riding Mower     | DPS        | \$6,999         |                         |            | \$10,000   |            |            | 3             |
| M171 | 1999 Ferris 61" Riding Mower     | DPS        | \$6,295         |                         | \$10,000   |            |            |            | 2             |
| M172 | 1993 Woods 90" Mowing Deck       | DPS        | \$2,518         |                         |            |            |            |            | 6             |
| M173 | 1999 Ferris 61" Riding Mower     | DPS        | \$6,295         |                         | \$10,000   |            |            |            | 2             |
| M176 | 1999 Woods 90" Finish Mow Deck   | DPS        | \$2,747         |                         |            |            |            |            | 6             |
| M177 | 1999 Woods 90" Finish Mow Deck   | DPS        | \$2,747         |                         |            |            |            |            | 6             |
| F451 | 1998 Suthphen Rescue Pumper      | FD         | \$255,000       |                         |            |            |            |            | 15            |
| F452 | 2002 Sutphen Rescue Pumper       | FD         | \$336,271       |                         |            |            |            |            | 15            |



## CAPITAL EQUIPMENT

| No.  | Vehicle                        | Assignment | Historical Cost | Future Years FY 2008-09 | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 | Expected Life |
|------|--------------------------------|------------|-----------------|-------------------------|------------|------------|------------|------------|---------------|
| F461 | 1982 Sutphen Aerial Tower      | FD         | \$259,116       |                         |            |            |            |            | extended      |
| F471 | 2005 Yukon Rescue              | FD         |                 |                         |            |            | \$75,000   |            | 5             |
| F472 | 1999 McCoy Miller Rescue       | FD         | \$88,755        |                         |            |            |            |            | extended      |
| F473 | 2002 Club Ambulance Unit       | FD         | \$15,125        |                         |            |            |            |            | 5             |
| F481 | 2002 Ford Windstar             | FD         | \$21,722        |                         |            |            |            |            | 6             |
| F482 | 2002 Ford Windstar             | FD         | \$21,722        |                         |            |            |            |            | 6             |
| F486 | 2002 Ford Windstar             | FD         | \$21,722        |                         |            |            |            |            | 5             |
| F492 | 2006 Ford F250                 | FD         |                 |                         |            |            |            |            | extended      |
| 41   | 2001 Ford F150 Pickup          | PD         | \$19,885        |                         |            |            |            |            | 5             |
| 42   | 2007 Ford Crown Victoria       | PD         | \$32,000        |                         |            |            |            |            | 3             |
| 43   | 2001 Ford Crown Victoria       | PD         | \$24,882        | \$32,500                |            |            |            |            | 5             |
| 44   | 2005 Ford Crown Victoria       | PD         | \$28,000        |                         |            |            |            |            | 3             |
| 45   | 2003 Ford Crown Victoria       | PD         | \$24,560        |                         |            |            |            | \$37,000   | 3             |
| 46   | 2008 Ford Crown Victoria       | PD         | \$32,000        |                         |            |            |            |            | 3             |
| 47   | 2003 Ford Crown Victoria       | PD         | \$24,560        |                         |            | \$35,000   |            |            | 3             |
| 48   | 2002 Ford Expedition           | PD         | \$28,000        |                         |            | \$35,000   |            |            | 5             |
| 49   | 2008 Ford Crown Victoria       | PD         | \$32,000        |                         |            |            |            |            | 3             |
| 410  | 2008 Ford Crown Victoria       | PD         | \$32,000        |                         |            |            |            |            | 3             |
| 411  | 2005 Ford Crown Victoria       | PD         | \$28,000        |                         |            |            |            |            | 3             |
| 412  | 2008 Ford Crown Victoria       | PD         | \$32,000        |                         |            |            |            |            | 3             |
| 413  | 2005 Ford Crown Victoria       | PD         | \$28,000        |                         |            |            |            | \$37,000   | 5             |
| 414  | 2000 Ford Crown Victoria       | PD         | \$24,980        | \$32,500                |            |            |            |            | 3             |
| 415  | 2005 Ford Crown Victoria       | PD         | \$28,000        |                         |            |            | \$36,000   |            | extended      |
| 416  | 2003 Ford Crown Victoria       | PD         | \$24,882        |                         | \$35,000   |            |            |            | 3             |
| 417  | 2004 Ford Crown Victoria       | PD         | \$26,000        |                         | \$35,000   |            |            |            | 5             |
| 418  | 2003 Ford Crown Victoria       | PD         | \$24,560        |                         | \$35,000   |            |            |            | 5             |
| 419  | 1998 Ford Taurus               | PD         | \$12,850        |                         |            |            |            |            | 5             |
| 420  | 1998 Ford Taurus               | PD         | \$12,850        |                         |            |            |            |            | 5             |
| 421  | 2000 Concorde                  | PD         | \$19,000        |                         |            |            |            |            |               |
| 422  | 2001 Ford Crown Victoria       | PD         | \$24,882        |                         | \$35,000   |            |            |            | 5             |
| 423  | 2004 Ford Taurus               | PD         | \$11,615        |                         |            |            |            |            | 5             |
| 424  | 2004 Ford Crown Victoria       | PD         | \$26,000        |                         |            |            | \$36,000   |            | 3             |
| 425  | 2008 Ford Crown Victoria (K-9) | PD         | \$32,000        |                         |            |            |            |            | 3             |
| 426  | 2004 Ford Crown Victoria       | PD         | \$26,000        |                         |            | \$35,000   |            |            | 3             |
| 427  | 1995 Ford Explorer             | PD         | \$15,000        |                         |            | \$35,000   |            |            |               |
| 431  | 2001 Ford F150 Pickup          | PD         | \$19,855        |                         |            |            |            |            | 5             |
|      | <b>YEARLY TOTALS:</b>          |            | \$4,192,717     | \$408,000               | \$412,500  | \$430,000  | \$407,000  | \$357,000  | 526           |



# **SCHEDULES & SUMMARIES**



## DEBT MANAGEMENT PROGRAM

The Lincoln Park city code states the specific borrowing power of the City and it is summarized in the section on finance and taxation. The City of Lincoln Park has no current general obligation debt and no plans to issue general obligation debt.

The City has been named as a defendant in a lawsuit alleging violations of the Clean Water Act occurring in the Downriver sewage treatment system. Several other communities, including Wayne County, were also named as defendants. Under terms of the consent decree, the communities are required to undertake construction projects to expand the capacity of the system and eliminate any violations of the Clean Water Act. The estimated total cost of the project is approximately \$300,000,000 with the City's share estimated to be approximately \$14,000,000. To date, the City has issued bonds of approximately \$1,500,000 to approximately \$12,500,000. The bonds are being paid through a court-ordered judgment levy.

Project completion bonds in the amount of \$992,079 were issued in August 2007. Capital improvement bonds in the amount of \$437,575 were approved for issuance by the City Council. The County expects to issue these bonds within the next two fiscal years.

Funds received from a tax levy are restricted for the payment of outstanding Enterprise Fund debt. In addition, restricted assets result from the establishment of debt and operating reserves related to county sewage disposal system bonds. The restricted assets at June 30, 2007 consist of the following:

Cash and cash equivalents:

|   |                   |
|---|-------------------|
| Ecorse Creek replacement reserve          | \$1,000,000       |
| Enterprise Fund debt service              | \$ 556,654        |
| Water and sewer capital improvement       | \$1,539,896       |
| Engineering and sewer improvement reserve | <u>\$ 648,397</u> |
| Total cash and cash equivalents           | \$3,744,947       |

Wayne County sewage disposal system:

|  |                    |
|--|--------------------|
| Assets held at Wayne County for future debt payments | \$1,674,975        |
| Assets held at Wayne County for sewer operations     | <u>\$ 896,671</u>  |
| Total restricted assets                              | <u>\$6,316,593</u> |

Current liabilities to be paid from restricted assets of \$1,091,248 at June 30, 2007 consists of the current portion of the Ecorse Creek pollution bonds and the Downriver Sewage Disposal System (Series A&B and State Revolving Fund) bonds, which are to be paid from debt levy revenue.

According to Charter, no loans shall be made by the Council or by its authority exceeding the amounts prescribed in this chapter. For any loans lawfully made, the



## DEBT MANAGEMENT PROGRAM

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bonds of the City may be issued bearing a legal rate of interest. A record showing the dates, numbers and amounts of all bonds issued, and when due, shall be kept by the City Finance Director. When deemed necessary by the Council to extend the time of payment, new bonds may be issued in place of former bonds falling due, in such manner as merely to change, but not to increase, the indebtedness of the City. Each bond shall show upon its face the class of indebtedness to which it belongs, and from what fund it is payable.

Every bond issued by the City shall contain on its face a statement specifying the object for which the same is issued, and if issued for the purpose of raising money for any public improvement, the particular public improvement shall also be specified on the face of such bond, and it shall be unlawful for any officer of the City to sign or issue any such bond aforesaid, or to use bonds or the proceeds from the sale thereof, for any other object than that mentioned on the face of such bond, and any such officer who shall violate any of the provisions of this section shall be deemed guilty of a misdemeanor.

No indebtedness shall be incurred by the issue of bonds or otherwise in any sum which, including existing indebtedness, shall exceed eight percent of the assessed valuation of the real and personal property within the City subject to taxation as shown by the last preceding assessment roll of the City; provided, however, that bonds issued for public improvements in connection with which a special assessment is made to pay therefore and which are a charge upon such district shall not be included in determining the amount of such indebtedness. Moneys on hand in the Sinking Fund, limited to the payment of indebtedness, may be treated as a reduction of such indebtedness to that extent. Whenever the City is authorized to acquire, own, purchase, construct or operate any public utility, it may, for the purpose of acquiring, owning, purchasing, constructing or operating the same, borrow money on the credit of the City. The amount of money which may be borrowed for any such purpose on the credit of the City shall not exceed three percent of the assessed valuation of all real and personal property of the City, and if, as appears by the last preceding United States census, the City shall attain a population in excess of thirty thousand, then such sum shall not exceed two percent of the assessed valuation of all the real and personal property of the City. The City may also, for the purpose of acquiring, owning, purchasing, constructing or operating such public utility, issue mortgage bonds therefore beyond the general limits of bonded indebtedness prescribed by law, provided that such mortgage bonds issued beyond the general limit of bonded indebtedness prescribed by the law shall not impose any liability upon the City, but shall be secured only upon the property and revenue of such public utilities, including a franchise stating the terms upon which, in case of foreclosure, the purchaser may operate the same, which franchise shall in no case extend for a longer period than twenty years from the time of the sale of such utility and franchise on foreclosure. And provided, further, that in case



## DEBT MANAGEMENT PROGRAM

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of the issuance of mortgage bonds, a special sinking fund shall be created by setting aside such percentage of the gross or net earnings of the public utility as may be deemed sufficient for the payment of the mortgage bonds at maturity.

The City shall not have power to incur indebtedness or issue bonds of any kind, except for emergency purposes as hereinafter provided, and bonds secured only by mortgage on the property and franchise of the public utility, which shall exceed in the aggregate ten percent of the assessed valuation of all the real and personal property in the City.

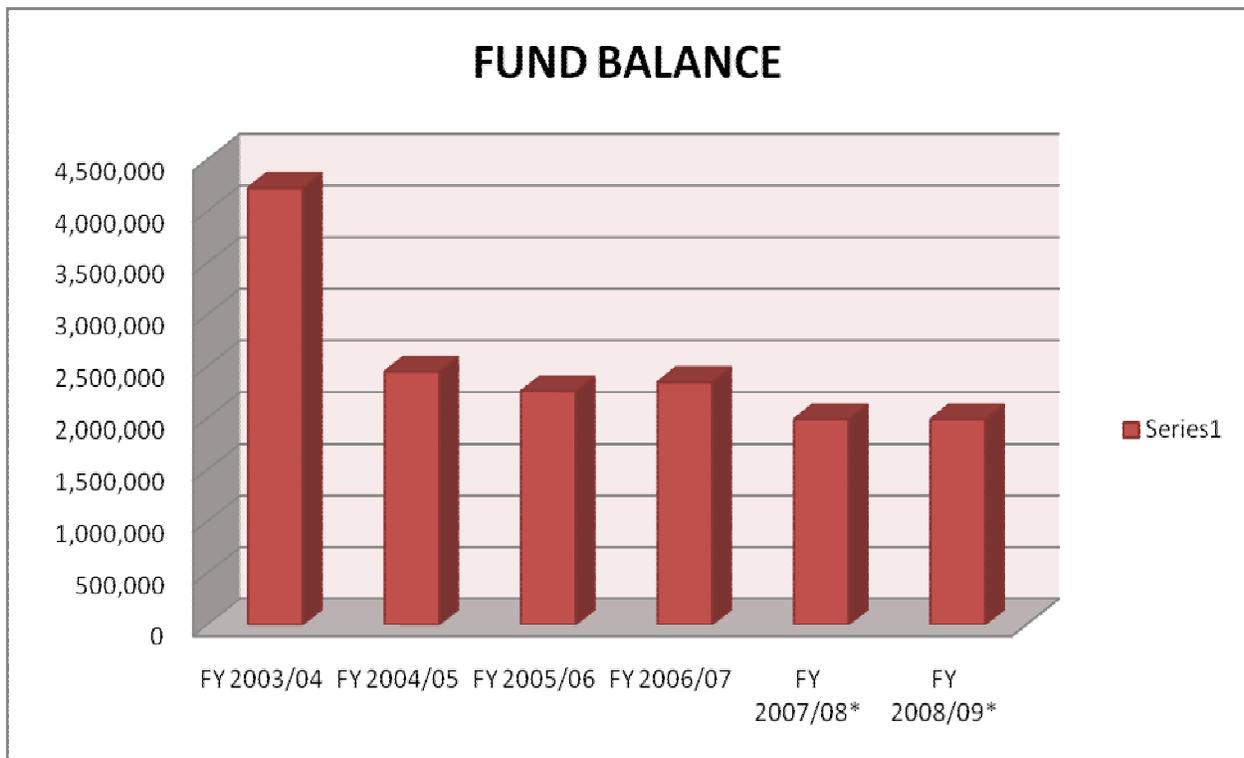
Whenever any judgment or decree of any court shall be rendered or decreed against the City of Lincoln Park, and said City shall be unable to meet the payment of such judgment or decree by reason of the limitation of its power of taxation, then and in such case, it shall be lawful for the Council of said City to issue the bonds of such City to an amount not exceeding the sum of such judgment or decree, and the taxed costs arising in the procuring of such judgment or decree, together with the interest thereon, which bonds may be made payable at such times and place and at such rate of interest, not exceeding six percent per annum, as shall be prescribed by the Council, and such bonds shall be sold and disposed of at not less than par value, in such manner as may be deemed advisable by said Council.



## USE OF FUND BALANCE

A budgeted Use of, or Contribution to Fund Balance exists when there is an inequality between budgeted revenues and expenditures in a given fund. If expenditures exceed revenues, a Use of Fund Balance is needed to balance the budget. If revenues exceed expenditures, then a Contribution to Fund Balance exists.

In 2005, the City used a large portion of Fund Balance reserves to set up three internal service funds. In 2006, the City used nearly \$200,000 but due to strategic financial planning in 2007, there was a small contribution to Fund Balance. There is an estimated \$359,000 use of reserves in the current fiscal year. Due to the millage for Public Safety and the Library, the 2009 budget is balanced with no new use of Fund Balance. The City must be very cautious in this area in the future, as Fund Balance is estimated to fall below the 10% benchmark this year.



## GENERAL FUND CHANGES IN FUND BALANCE

| DESCRIPTION                           | 2004/05<br>ACTUAL  | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|---------------------------------------|--------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                      |                    |                   |                   |                   |                     |                    |
| Property Taxes                        | 12,581,820         | 11,462,662        | 11,848,443        | 12,497,970        | 12,500,486          | 15,589,585         |
| Federal Sources                       | 48,435             | 11,237            | 0                 | 0                 | 0                   | 0                  |
| State Sources                         | 5,519,901          | 5,441,635         | 5,336,197         | 5,334,313         | 5,271,491           | 5,272,491          |
| Licenses & Permits                    | 2,348,527          | 2,602,894         | 1,367,331         | 2,215,230         | 2,262,270           | 1,986,780          |
| Fines & Forfeits                      | 1,286,445          | 1,466,345         | 1,535,064         | 1,450,000         | 1,450,000           | 1,450,000          |
| Interest & Rents                      | 185,649            | 235,911           | 398,494           | 232,000           | 317,000             | 312,000            |
| Transfer from Other Funds             | 0                  | 107,934           | 290,312           | 457,893           | 382,893             | 382,893            |
| Other                                 | 464,499            | 1,114,430         | 507,030           | 1,399,568         | 1,399,568           | 0                  |
| <b>TOTAL REVENUES:</b>                | <b>22,435,276</b>  | <b>22,443,048</b> | <b>21,282,871</b> | <b>23,586,974</b> | <b>23,583,708</b>   | <b>24,993,749</b>  |
| <b>EXPENDITURES:</b>                  |                    |                   |                   |                   |                     |                    |
| General Government                    | 4,031,486          | 8,430,500         | 4,346,632         | 9,993,191         | 10,066,087          | 10,596,897         |
| Public Safety                         | 14,464,065         | 11,109,588        | 14,151,230        | 11,580,542        | 11,249,659          | 11,477,206         |
| Public Works                          | 3,809,874          | 1,560,559         | 952,018           | 1,054,634         | 1,004,068           | 948,144            |
| Recreation & Culture                  | 1,906,111          | 1,406,340         | 1,736,412         | 1,256,101         | 1,256,737           | 1,371,009          |
| Transfer to Other Funds               | 0                  | 117,100           | 6,993             | 414,533           | 414,533             | 0                  |
| <b>TOTAL EXPENDITURES</b>             | <b>24,211,536</b>  | <b>22,624,087</b> | <b>21,193,285</b> | <b>24,299,001</b> | <b>23,991,084</b>   | <b>24,393,256</b>  |
| <b>BEGINNING FUND<br/>BALANCE</b>     | <b>4,225,575</b>   | <b>2,449,315</b>  | <b>2,259,013</b>  | <b>2,348,599</b>  | <b>2,348,599</b>    | <b>1,941,223</b>   |
| <b>ENDING FUND BALANCE</b>            | <b>2,449,315</b>   | <b>2,259,013</b>  | <b>2,348,599</b>  | <b>2,005,379</b>  | <b>1,941,223</b>    | <b>2,541,716</b>   |
| <b>NET CHANGE IN FUND<br/>BALANCE</b> | <b>(1,776,260)</b> | <b>(190,302)</b>  | <b>89,586</b>     | <b>(343,220)</b>  | <b>(407,376)</b>    | <b>600,493</b>     |

**MAJOR ROADS  
CHANGES IN FUND BALANCE**

| DESCRIPTION                                     | 2004/05<br>ACTUAL | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                                |                   |                   |                   |                   |                     |                    |
| Federal Grants                                  | 2,000             | 0                 | 0                 | 0                 | 0                   | 0                  |
| State Sources                                   | 1,897,834         | 1,783,939         | 1,763,886         | 1,545,519         | 1,545,519           | 1,485,455          |
| Interest and Rentals                            | 11,640            | 31,618            | 62,711            | 60,000            | 50,000              | 55,000             |
| Other   | 0                 | 36,773            | 9,906             | 0                 | 0                   | 0                  |
| <b>TOTAL REVENUE</b>                            | <b>1,911,474</b>  | <b>1,852,330</b>  | <b>1,836,503</b>  | <b>1,605,519</b>  | <b>1,595,519</b>    | <b>1,540,455</b>   |
| <b>EXPENDITURES</b>                             |                   |                   |                   |                   |                     |                    |
| Current - Public Works                          | 1,378,890         | 1,199,058         | 956,556           | 1,244,862         | 1,240,287           | 1,256,726          |
| Capital Outlay                                  | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| <b>TOTAL EXPENDITURES</b>                       | <b>1,378,890</b>  | <b>1,199,058</b>  | <b>956,556</b>    | <b>1,244,862</b>  | <b>1,240,287</b>    | <b>1,256,726</b>   |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>       |                   |                   |                   |                   |                     |                    |
| Transfer In                                     | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| Transfer Out                                    | (367,438)         | (374,555)         | (468,193)         | (444,692)         | (444,692)           | (386,380)          |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b> | <b>(367,438)</b>  | <b>(374,555)</b>  | <b>(468,193)</b>  | <b>(444,692)</b>  | <b>(444,692)</b>    | <b>0</b>           |
| <b>BEGINNING FUND<br/>BALANCE</b>               | <b>384,780</b>    | <b>549,925</b>    | <b>828,642</b>    | <b>1,240,396</b>  | <b>1,240,396</b>    | <b>1,150,936</b>   |
| <b>ENDING FUND BALANCE</b>                      | <b>549,926</b>    | <b>828,642</b>    | <b>1,240,396</b>  | <b>1,156,361</b>  | <b>1,150,936</b>    | <b>1,434,665</b>   |
| <b>NET CHANGE IN FUND<br/>BALANCE</b>           | <b>165,146</b>    | <b>278,717</b>    | <b>411,754</b>    | <b>(84,035)</b>   | <b>(89,460)</b>     | <b>283,729</b>     |

**LOCAL ROADS  
CHANGES IN FUND BALANCE**

| DESCRIPTION                                     | 2004/05<br>ACTUAL | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                                |                   |                   |                   |                   |                     |                    |
| Federal Grants                                  | 1,500             | 0                 | 0                 | 0                 | 0                   | 0                  |
| State Sources                                   | 604,643           | 597,399           | 590,397           | 605,006           | 605,006             | 581,454            |
| Interest and Rentals                            | 2,972             | 23,983            | 47,148            | 33,000            | 33,000              | 25,000             |
| Other   | 0                 | 5,984             | 773               | 0                 | 0                   |                    |
| <b>TOTAL REVENUE</b>                            | <b>609,115</b>    | <b>627,366</b>    | <b>638,318</b>    | <b>638,006</b>    | <b>638,006</b>      | <b>606,454</b>     |
| <b>EXPENDITURES</b>                             |                   |                   |                   |                   |                     |                    |
| Current - Public Works                          | 735,640           | 1,100,424         | 959,640           | 1,342,010         | 1,358,665           | 1,365,802          |
| Capital Outlay                                  | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| <b>TOTAL EXPENDITURES</b>                       | <b>735,640</b>    | <b>1,100,424</b>  | <b>959,640</b>    | <b>1,342,010</b>  | <b>1,358,665</b>    | <b>1,365,802</b>   |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b>       |                   |                   |                   |                   |                     |                    |
| Transfer In                                     | 367,438           | 374,555           | 468,193           | 444,692           | 444,692             | 386,380            |
| Transfer Out                                    | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b> | <b>367,438</b>    | <b>374,555</b>    | <b>468,193</b>    | <b>444,692</b>    | <b>444,692</b>      | <b>386,380</b>     |
| <b>BEGINNING FUND BALANCE</b>                   | <b>410,699</b>    | <b>651,612</b>    | <b>553,109</b>    | <b>699,980</b>    | <b>699,980</b>      | <b>424,013</b>     |
|   |                   |                   |                   |                   |                     |                    |
| <b>ENDING FUND BALANCE</b>                      | <b>651,612</b>    | <b>553,109</b>    | <b>699,980</b>    | <b>440,668</b>    | <b>424,013</b>      | <b>51,045</b>      |
|   |                   |                   |                   |                   |                     |                    |
| <b>NET CHANGE IN FUND<br/>BALANCE</b>           | <b>240,913</b>    | <b>(98,503)</b>   | <b>146,871</b>    | <b>(259,312)</b>  | <b>(275,967)</b>    | <b>(372,968)</b>   |

**CABLE T.V. FUND  
CHANGES IN FUND BALANCE**

| DESCRIPTION                                     | 2004/05<br>ACTUAL | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                                |                   |                   |                   |                   |                     |                    |
| Franchise Fees                                  | 0                 | 324,774           | 77,156            | 69,500            | 75,000              | 75,100             |
| Interest and Rentals                            | 0                 | 0                 | 2,524             | 3,500             | 3,500               | 3,500              |
| Other   | 0                 | 21                | 22                | 0                 | 0                   | 0                  |
| <b>TOTAL REVENUE</b>                            | <b>0</b>          | <b>324,795</b>    | <b>79,702</b>     | <b>73,000</b>     | <b>78,500</b>       | <b>78,600</b>      |
| <b>EXPENDITURES</b>                             |                   |                   |                   |                   |                     |                    |
| Current - Cable Operations                      | 0                 | 51,281            | 55,519            | 48,192            | 53,084              | 50,574             |
| Capital Outlay                                  | 0                 | 0                 | 0                 | 35,000            | 35,000              | 6,000              |
| <b>TOTAL EXPENDITURES</b>                       | <b>0</b>          | <b>51,281</b>     | <b>55,519</b>     | <b>83,192</b>     | <b>88,084</b>       | <b>56,574</b>      |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b>       |                   |                   |                   |                   |                     |                    |
| Transfer In                                     | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| Transfer Out                                    | 0                 | 0                 | 0                 | (75,000)          | (75,000)            | 0                  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b> | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>(75,000)</b>   | <b>(75,000)</b>     | <b>0</b>           |
| <b>BEGINNING FUND BALANCE</b>                   | <b>0</b>          | <b>0</b>          | <b>273,514</b>    | <b>297,697</b>    | <b>297,697</b>      | <b>213,113</b>     |
| <b>ENDING FUND BALANCE</b>                      | <b>0</b>          | <b>273,514</b>    | <b>297,697</b>    | <b>212,505</b>    | <b>213,113</b>      | <b>235,139</b>     |
| <b>NET CHANGE IN FUND<br/>BALANCE</b>           | <b>0</b>          | <b>273,514</b>    | <b>24,183</b>     | <b>(85,192)</b>   | <b>(84,584)</b>     | <b>22,026</b>      |

**SANITATION FUND  
CHANGES IN FUND BALANCE**

| DESCRIPTION                                     | 2004/05<br>ACTUAL | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                                |                   |                   |                   |                   |                     |                    |
| Property Taxes                                  | 0                 | 1,633,908         | 1,709,993         | 1,790,071         | 1,790,071           | 1,806,052          |
| Composting                                      | 0                 | 158,233           | 143,777           | 182,500           | 182,500             | 162,500            |
| Interest Income                                 | 0                 | 1,882             | 7,480             | 7,500             | 7,500               | 7,000              |
| <b>TOTAL REVENUE</b>                            | <b>0</b>          | <b>1,794,023</b>  | <b>1,861,250</b>  | <b>1,980,071</b>  | <b>1,980,071</b>    | <b>1,975,552</b>   |
| <b>EXPENDITURES</b>                             |                   |                   |                   |                   |                     |                    |
| Contractual Services                            | 0                 | 1,910,972         | 1,905,067         | 1,924,728         | 2,042,728           | 2,008,283          |
| Other Charges                                   | 0                 | 0                 | 0                 | 3,700             | 3,700               | 3,200              |
| Capital Outlay                                  | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| <b>TOTAL EXPENDITURES</b>                       | <b>0</b>          | <b>1,910,972</b>  | <b>1,905,067</b>  | <b>1,928,428</b>  | <b>2,046,428</b>    | <b>2,011,483</b>   |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b>       |                   |                   |                   |                   |                     |                    |
| Transfer In                                     | 0                 | 117,100           | 6,993             | 0                 | 0                   | 0                  |
| Transfer Out                                    | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b> | <b>0</b>          | <b>117,100</b>    | <b>6,993</b>      | <b>0</b>          | <b>0</b>            | <b>0</b>           |
| <b>BEGINNING FUND BALANCE</b>                   | <b>0</b>          | <b>0</b>          | <b>151</b>        | <b>(36,673)</b>   | <b>(36,673)</b>     | <b>(103,030)</b>   |
| <b>ENDING FUND BALANCE</b>                      | <b>0</b>          | <b>151</b>        | <b>(36,673)</b>   | <b>14,970</b>     | <b>(103,030)</b>    | <b>(138,961)</b>   |
| <b>NET CHANGE IN FUND<br/>BALANCE</b>           | <b>0</b>          | <b>151</b>        | <b>(36,824)</b>   | <b>51,643</b>     | <b>(66,357)</b>     | <b>(35,931)</b>    |

## ROAD FUND CHANGES IN FUND BALANCE

|  |           |           |         |         |         |
|--|-----------|-----------|---------|---------|---------|
| <b>REVENUES:</b>                               |           |           |         |         |         |
| Property Taxes                                 | 1,792,133 | 1,861,260 | 1,580   | 6,000   | 4,000   |
| Interest Income                                | 16,585    | 25,935    | 24,122  | 15,000  | 10,000  |
| <b>EXPENDITURES</b>                            |           |           |         |         |         |
| Current - Public Works                         | 1,824,912 | 1,655,640 | 178,701 | 303,500 | 202,600 |
| Other Charges                                  | 0         | 0         | 0       | 0       | 0       |
| Capital Outlay                                 | 0         | 0         | 0       | 0       | 0       |
|  |           | 1,655,640 | 178,701 | 303,500 | 202,600 |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b>      |           |           |         |         |         |
| Transfer In                                    | 0         | 0         | 0       | 0       | 0       |
| Transfer Out                                   | 0         | 0         | 0       | 0       | 0       |
| <b>TOTAL OTHER<br/>FINANCINGSOURCES (USES)</b> |           | 0         | 0       | 0       | 0       |
|  |           |           |         |         |         |
|  |           |           |         |         |         |
|  |           |           |         |         |         |
|  |           |           |         |         |         |

## WATER SEWER CHANGES IN FUND BALANCE

| DESCRIPTION                           | 2004/05<br>ACTUAL | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                      |                   |                   |                   |                   |                     |                    |
| Sale of Water                         | 2,434,531         | 2,602,147         | 2,528,849         | 3,403,212         | 3,403,212           | 3,467,905          |
| Sewage Disposal Charges               | 3,173,809         | 4,089,123         | 4,093,388         | 4,506,102         | 4,506,102           | 5,073,862          |
| System Maintenance Charge             | 0                 | 0                 | 974,815           | 0                 | 0                   | 0                  |
| Other                                 | 365,993           | 908,914           | 347,015           | 755,925           | 765,357             | 1,869,745          |
| <b>TOTAL REVENUE</b>                  | <b>5,974,333</b>  | <b>7,600,184</b>  | <b>7,944,067</b>  | <b>8,665,239</b>  | <b>8,674,671</b>    | <b>10,411,512</b>  |
| <b>EXPENDITURES</b>                   |                   |                   |                   |                   |                     |                    |
| Cost of Water                         | 1,232,544         | 1,351,333         | 1,543,283         | 1,541,768         | 1,541,768           | 1,680,527          |
| Cost of Sewage Disposal               | 1,722,483         | 1,853,633         | 1,966,570         | 2,055,018         | 1,954,811           | 2,127,079          |
| Operations and Maintenance            | 381,261           | 410,771           | 472,919           | 1,045,542         | 1,045,542           | 1,941,610          |
| General and Administrative            | 1,484,271         | 1,577,702         | 1,528,886         | 2,007,815         | 2,007,815           | 2,332,839          |
| Depreciation Expense                  | 1,043,528         | 1,003,000         | 982,651           | 1,051,000         | 1,051,000           | 1,051,000          |
| Other                                 | 506,054           | 672,532           | 650,882           | 1,274,191         | 1,274,191           | 1,375,000          |
| <b>TOTAL EXPENDITURES</b>             | <b>6,370,141</b>  | <b>6,868,971</b>  | <b>7,145,191</b>  | <b>8,975,334</b>  | <b>8,875,127</b>    | <b>10,508,055</b>  |
| OPERATING GAIN (LOSS)                 | (395,808)         | 731,213           | 798,876           | (310,095)         | (200,456)           | (96,543)           |
| <b>NONOPERATING REVENUE (EXPENSE)</b> |                   |                   |                   |                   |                     |                    |
| Property Taxes                        | 1,709,697         | 1,587,108         | 1,481,341         | 1,476,683         | 1,479,183           | 1,459,094          |
| Investment Income                     | 54,160            | 156,555           | 344,321           | 125,000           | 125,000             | 130,000            |
| Interest Expense                      | (567,187)         | (517,034)         | (471,616)         | (431,101)         | (431,101)           | (221,315)          |
| <b>TOTAL NONOPERATING REVENUE</b>     | <b>1,196,670</b>  | <b>1,226,629</b>  | <b>1,354,046</b>  | <b>1,170,582</b>  | <b>1,173,082</b>    | <b>1,367,779</b>   |
| Capital Contributions                 | 0                 | (318,132)         | 435,102           | 0                 | 0                   | 0                  |
| <b>NET ASSETS - BEGINNING OF YEAR</b> | <b>21,690,545</b> | <b>22,491,408</b> | <b>24,131,118</b> | <b>26,719,142</b> | <b>26,719,142</b>   | <b>27,691,768</b>  |
| <b>NET ASSETS - END OF YEAR</b>       | <b>22,491,407</b> | <b>24,131,118</b> | <b>26,719,142</b> | <b>27,579,629</b> | <b>27,691,768</b>   | <b>28,963,004</b>  |
| <b>CHANGE IN NET ASSETS</b>           | <b>800,862</b>    | <b>1,639,710</b>  | <b>2,588,024</b>  | <b>860,487</b>    | <b>972,626</b>      | <b>1,271,236</b>   |

**MOTOR VEHICLE FUND  
CHANGES IN FUND BALANCE**

| DESCRIPTION                                    | 2004/05<br>ACTUAL | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                               |                   |                   |                   |                   |                     |                    |
| Rental Revenue                                 | 0                 | 1,469,614         | 1,169,733         | 1,344,211         | 1,344,211           | 1,344,211          |
| Interest Income                                | 0                 | 2,422             | 1,435             | 1,600             | 1,600               | 1,600              |
| Other  | 0                 | 0                 | 0                 | 5,000             | 5,000               | 5,000              |
| <b>TOTAL REVENUE</b>                           | <b>0</b>          | <b>1,472,036</b>  | <b>1,171,168</b>  | <b>1,350,811</b>  | <b>1,350,811</b>    | <b>1,350,811</b>   |
| <b>EXPENDITURES</b>                            |                   |                   |                   |                   |                     |                    |
| Current - Public Works                         | 0                 | 1,029,259         | 1,056,018         | 1,064,032         | 1,064,032           | 1,054,346          |
| Capital Outlay                                 | 0                 | 0                 | 0                 | 213,600           | 213,600             | 375,700            |
| <b>TOTAL EXPENDITURES</b>                      | <b>0</b>          | <b>1,029,259</b>  | <b>1,056,018</b>  | <b>1,277,632</b>  | <b>1,277,632</b>    | <b>1,430,046</b>   |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>      | <b>0</b>          |                   |                   |                   |                     |                    |
| Capital Contributions                          | 0                 | 1,461,228         | 0                 | 0                 | 0                   | 0                  |
| Nonoperating Revenue<br>(Expense)              | 0                 | (179,831)         | (16,590)          | 0                 | 0                   | 0                  |
| <b>TOTAL OTHER<br/>FINANCINGSOURCES (USES)</b> | <b>0</b>          | <b>1,281,397</b>  | <b>(16,590)</b>   | <b>0</b>          | <b>0</b>            | <b>0</b>           |
| <b>BEGINNING FUND<br/>BALANCE</b>              | <b>0</b>          | <b>0</b>          | <b>1,724,174</b>  | <b>1,822,734</b>  | <b>1,822,734</b>    | <b>1,895,913</b>   |
| <b>ENDING FUND BALANCE</b>                     | <b>0</b>          | <b>1,724,174</b>  | <b>1,822,734</b>  | <b>1,895,913</b>  | <b>1,895,913</b>    | <b>1,816,678</b>   |
| <b>NET CHANGE IN FUND<br/>BALANCE</b>          | <b>0</b>          | <b>1,724,174</b>  | <b>98,560</b>     | <b>73,179</b>     | <b>73,179</b>       | <b>(79,235)</b>    |

## TECHNOLOGY SERVICES CHANGES IN FUND BALANCE

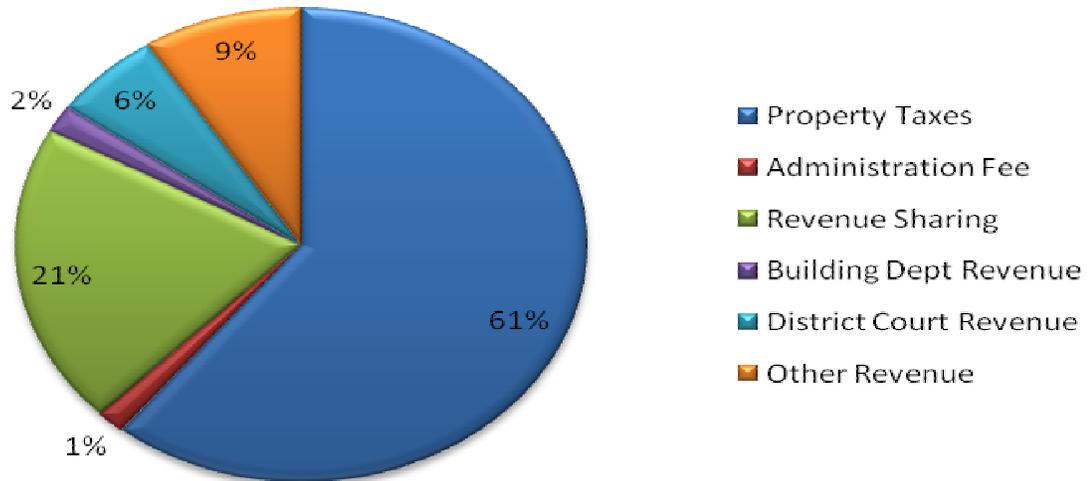
| DESCRIPTION                                     | 2004/05<br>ACTUAL | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                                |                   |                   |                   |                   |                     |                    |
| Rental Revenue                                  | 0                 | 205,314           | 212,643           | 215,072           | 215,072             | 215,072            |
| Interest Income                                 | 0                 | 500               | 55                | 250               | 250                 | 250                |
| Other   | 0                 | 0                 | 32,070            | 0                 | 0                   | 0                  |
| <b>TOTAL REVENUE</b>                            | <b>0</b>          | <b>205,814</b>    | <b>244,768</b>    | <b>215,322</b>    | <b>215,322</b>      | <b>215,322</b>     |
| <b>EXPENDITURES</b>                             |                   |                   |                   |                   |                     |                    |
| Current - Public Works                          | 0                 | 164,548           | 165,080           | 184,038           | 174,038             | 189,433            |
| Capital Outlay                                  | 0                 | 11,991            | 6,626             | 30,000            | 10,000              | 30,000             |
| <b>TOTAL EXPENDITURES</b>                       | <b>0</b>          | <b>176,539</b>    | <b>171,706</b>    | <b>214,038</b>    | <b>184,038</b>      | <b>219,433</b>     |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>       |                   |                   |                   |                   |                     |                    |
| Transfer In                                     | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| Transfer Out                                    | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b> | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>0</b>           |
| <b>BEGINNING FUND<br/>BALANCE</b>               | <b>0</b>          | <b>0</b>          | <b>29,275</b>     | <b>102,337</b>    | <b>102,337</b>      | <b>133,621</b>     |
| <b>ENDING FUND BALANCE</b>                      | <b>0</b>          | <b>29,275</b>     | <b>102,337</b>    | <b>103,621</b>    | <b>133,621</b>      | <b>129,510</b>     |
| <b>NET CHANGE IN FUND<br/>BALANCE</b>           | <b>0</b>          | <b>29,275</b>     | <b>73,062</b>     | <b>1,284</b>      | <b>31,284</b>       | <b>(4,111)</b>     |

**DRUG/FORFEITURE FUND  
CHANGES IN FUND BALANCE**

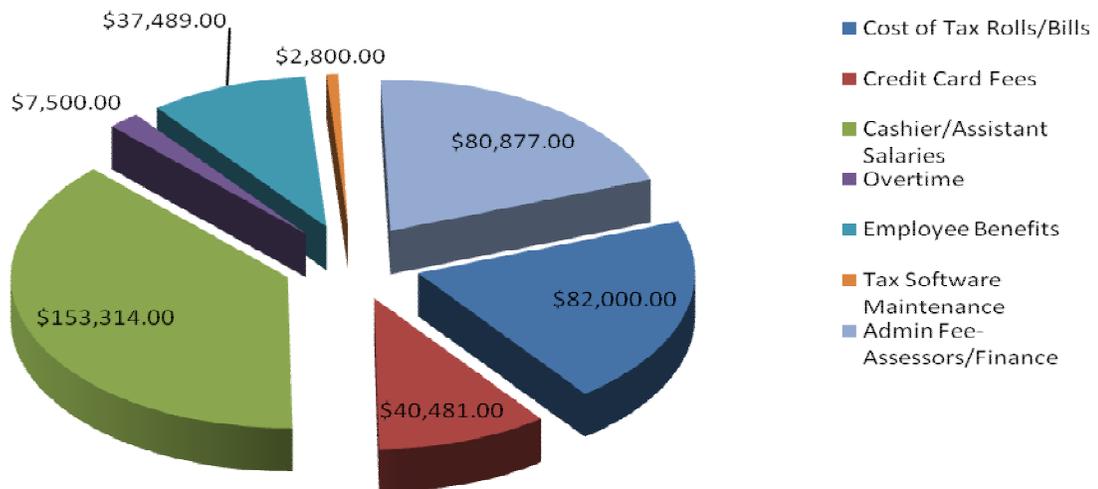
| DESCRIPTION                                     | 2004/05<br>ACTUAL | 2005/06<br>ACTUAL | 2006/07<br>ACTUAL | 2007/08<br>BUDGET | 2007/08<br>ESTIMATE | 2008/09<br>ADOPTED |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>REVENUES:</b>                                |                   |                   |                   |                   |                     |                    |
| Confiscated & Unclaimed                         | 0                 | 0                 | 0                 | 0                 | 74,309              | 140,000            |
| Interest Income                                 | 0                 | 0                 | 0                 | 0                 | 2,411               | 2,500              |
| Other   | 0                 | 0                 | 0                 | 0                 | 0                   | 250                |
| <b>TOTAL REVENUE</b>                            | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>76,720</b>       | <b>142,750</b>     |
| <b>EXPENDITURES</b>                             |                   |                   |                   |                   |                     |                    |
| Current - Public Works                          | 0                 | 0                 | 0                 | 0                 | 184,703             | 104,037            |
| Capital Outlay                                  | 0                 | 0                 | 0                 | 0                 | 30,000              | 130,000            |
| <b>TOTAL EXPENDITURES</b>                       | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>214,703</b>      | <b>234,037</b>     |
| <b>OTHER FINANCING SOURCES (USES)</b>           |                   |                   |                   |                   |                     |                    |
| Transfer In                                     | 0                 | 0                 | 0                 | 0                 | 522,203             | 0                  |
| Transfer Out                                    | 0                 | 0                 | 0                 | 0                 | 0                   | 0                  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b> | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>522,203</b>      | <b>0</b>           |
| <b>BEGINNING FUND BALANCE</b>                   | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>384,220</b>     |
| <b>ENDING FUND BALANCE</b>                      | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>384,220</b>      | <b>292,933</b>     |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>384,220</b>      | <b>(91,287)</b>    |

## REVENUE SUMMARIES

### FY 2008/09 Revenues



### Breakdown of Administration Fee Revenue



**ADOPTED MILLAGES RATES  
FY 2008/09 BUDGET  
(Includes Estimated DDA Tax Captures)  
INCLUDES FULL PUBLIC SAFETY LIBRARY MILLAGES**

| TAXABLE VALUE   | MILLAGE RATES             | TAX DOLLARS      | ADMIN FEE     |
|---|---------------------------|------------------|---------------|
| <b>CITY:</b>  |                           |                  |               |
| Real            760,104,044   | 19.3300                   | \$ 14,692,811.17 | \$ 146,928.11 |
| Personal       31,464,421   | 19.3300                   | \$ 565,632.75 *  | \$ 5,656.33 * |
| 791,568,465   |                           | \$ 15,258,443.92 | \$ 152,584.44 |
| <b>DDA CAPTURE:</b>   |                           |                  |               |
| 14,362,798  | 19.3300                   | \$ 277,632.89    |               |
|   |                           | \$ 14,980,811.04 |               |
| <b>REFUSE COLLECTION:</b>   |                           |                  |               |
| Real            760,104,044   | 2.3278                    | \$ 1,769,370.19  | \$ 17,693.70  |
| Personal       31,464,421   | 2.3278                    | \$ 68,115.88 *   | \$ 681.16 *   |
| 791,568,465   |                           | \$ 1,837,486.07  | \$ 18,374.86  |
| <b>DDA CAPTURE:</b>   |                           |                  |               |
| 14,362,798  | 2.3278                    | \$ 33,433.72     |               |
|   |                           | \$ 1,804,052.35  |               |
| <b>SETTING JUDGMENT LEVY:</b>   |                           |                  |               |
| 789,366   | <u>REQUIRED</u><br>0.9214 | \$ 727,297.00    | \$ 7,272.97   |
| <b>SETTING RETENTION BOND:</b>  |                           |                  |               |
| 789,366   | 0.9725                    | \$ 767,630.00    | \$ 7,676.30   |
|   |                           |                  | \$ 185,908.57 |
| <b>TOTAL MILLAGES:</b>  |                           |                  |               |
|   | 23.5516                   |                  |               |
| <i>*Estimating Tax collections for Personal Property at approximately a 93% rate.</i> |                           |                  |               |

**ADOPTED MILLAGES RATES  
FY 2008/09 BUDGET  
(Includes Estimated DDA Tax Captures)  
INCLUDES FULL PUBLIC SAFETY LIBRARY MILLAGES**

| TAXABLE VALUE                     | MILLAGE RATES | TAX DOLLARS     | ADMIN FEE            |
|-----------------------------------|---------------|-----------------|----------------------|
| <b>County Millages:</b>           |               |                 |                      |
| Operating                         | 6.6380        |                 |                      |
| Jail                              | 0.9381        |                 |                      |
| Parks                             | 0.2459        |                 |                      |
| HCMA                              | 0.2146        |                 |                      |
| WCCC                              | 2.4769        |                 |                      |
| RESA                              | 0.0965        |                 |                      |
| RESA ISD                          | 3.3678        |                 |                      |
| WCTA                              | 0.5980        |                 |                      |
| 760,104,044                       | 11.1115       | \$ 8,445,896.08 | \$ 84,458.96         |
| 31,464,421                        | 11.1115       | \$ 325,143.73 * | \$ 3,251.44          |
|                                   |               | \$ 8,771,039.81 | \$ 87,710.40         |
| <b>DDA CAPTURE:</b>               |               |                 |                      |
| 14,362,798                        | 11.1115       | \$ 159,592.23   |                      |
| <b>School Millages:</b>           |               |                 |                      |
| <b>School Oper - NH</b>           |               |                 |                      |
| 164,848,865                       | 17.214        | \$ 2,837,708.37 | \$ 28,377.08         |
| 26,314,614                        | 17.214        | \$ 421,271.18 * | \$ 4,212.71          |
|                                   |               | \$ 3,258,979.55 | \$ 32,589.80         |
| State Ed                          | 6.0000        |                 |                      |
| Debt                              | 5.0000        |                 |                      |
| Capital Project                   | 1.4470        |                 |                      |
| 760,104,044                       | 12.4470       | \$ 9,461,015.04 | \$ 94,610.15         |
| 31,464,421                        | 12.4470       | \$ 364,223.01 * | \$ 3,642.23          |
|                                   |               | \$ 9,825,238.05 | \$ 98,252.38         |
| <b>TOTAL SUMMER/WINTER ADMIN:</b> |               |                 | <b>\$ 404,461.14</b> |



## 2008 CERTIFIED TAX RATES

### SUMMER (NON-HOMESTEAD)

### SUMMER (HOMESTEAD)

| <u>TAX TYPE</u>                                 | <u>RATE</u>           |
|---|-----------------------|
| <b>CITY</b> (15.5209=CITY, 3.8091=3 YR MILLAGE) | 19.3300               |
| <b>RUBBISH</b>                                  | 2.3278                |
| <b>RET-BOND</b>                                 | 0.9725                |
| <b>ST. SCH.</b>                                 | 6.0000                |
| <b>SCH. OPER.</b>                               | 17.9730               |
| <b>SCH. DEBT</b>                                | 3.5000                |
| <b>CAPITAL PROJ.</b> (sinking fund)             | 1.4436                |
| <b>HOMESTEAD CREDIT</b>                         | 0.0000                |
| <b>COUNTY OPERATING</b>                         | 5.6483                |
| <b><i>TOTAL SUMMER</i></b>                      | <b><i>57.1952</i></b> |

| <u>TAX TYPE</u>                                 | <u>RATE</u>           |
|---|-----------------------|
| <b>CITY</b> (15.5209=CITY, 3.8091=3 YR MILLAGE) | 19.3300               |
| <b>RUBBISH</b>                                  | 2.3278                |
| <b>RET-BOND</b>                                 | 0.9725                |
| <b>ST. SCH.</b>                                 | 6.0000                |
| <b>SCH. OPER.</b>                               | 17.9730               |
| <b>SCH. DEBT.</b>                               | 3.5000                |
| <b>CAPITOL PROJ.</b> (sinking fund)             | 1.4436                |
| <b>HOMESTEAD CREDIT</b>                         | -17.9730              |
| <b>COUNTY OPERATING</b>                         | 5.6483                |
| <b><i>TOTAL SUMMER</i></b>                      | <b><i>39.2222</i></b> |

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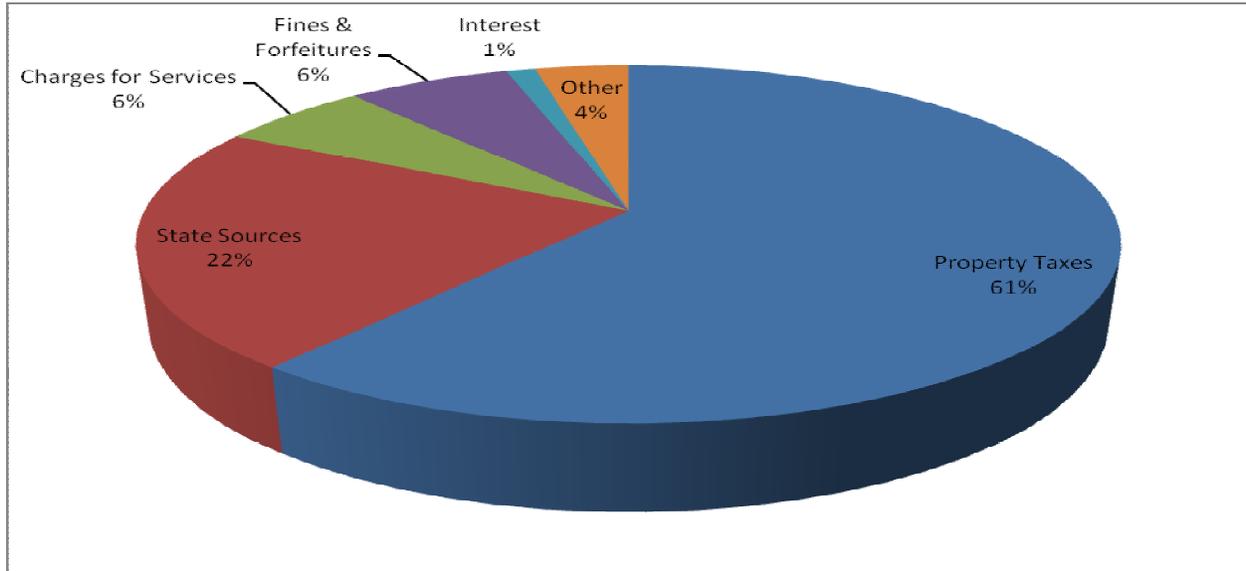
**COMMERCIAL PP = 45.1952    INDUSTRIAL PP = 33.2222**

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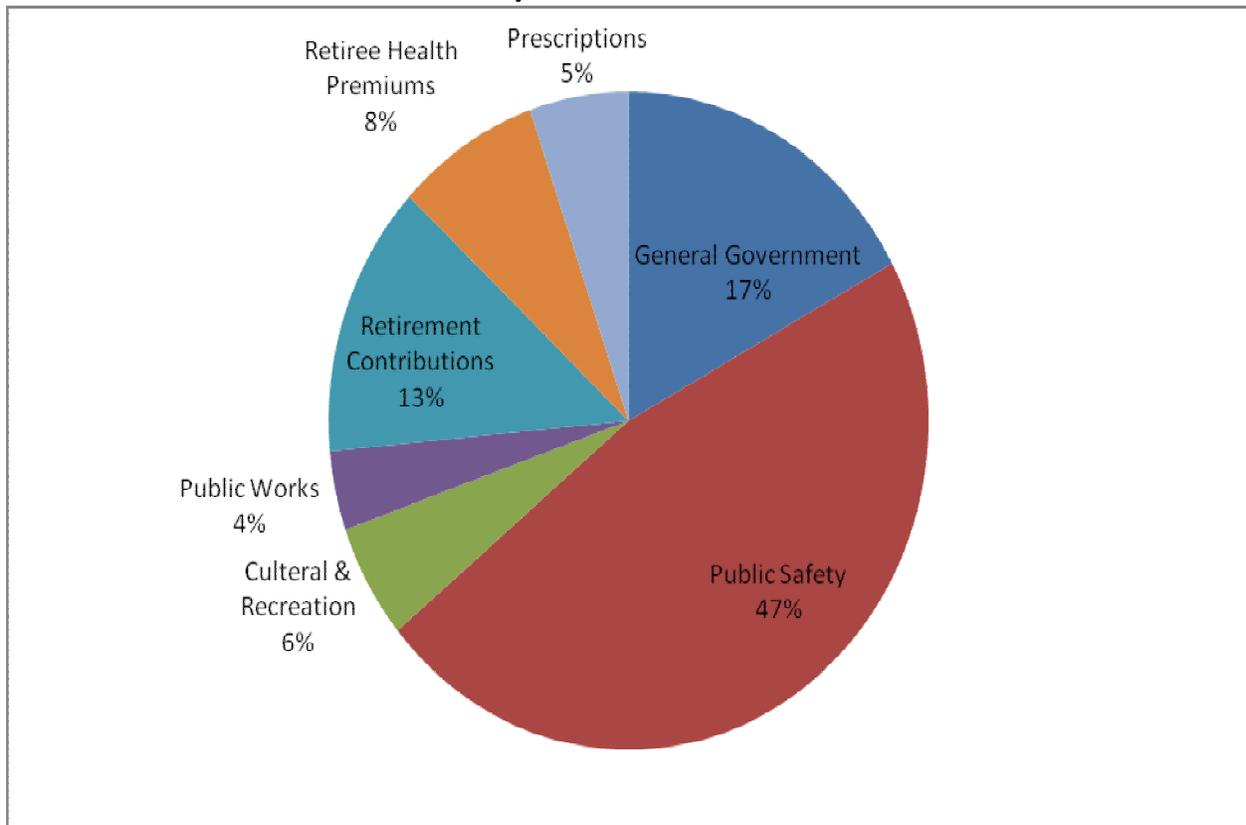
## REVENUES & EXPENDITURES ALLOCATION SUMMARY

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### 2008/09 REVENUES

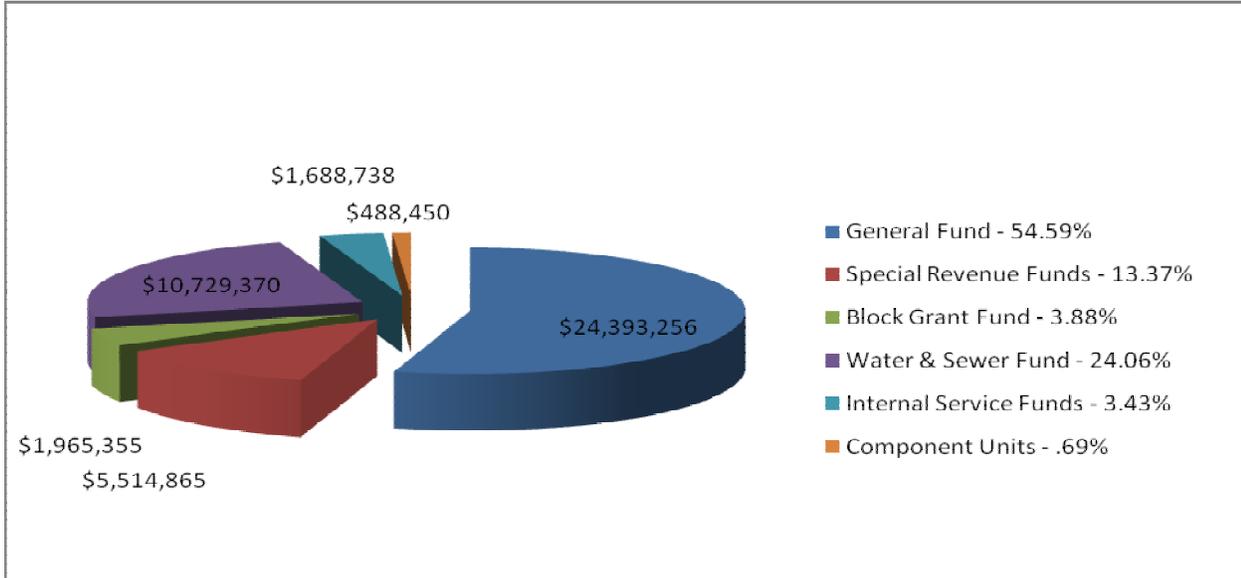


### 2008/09 EXPENDITURES

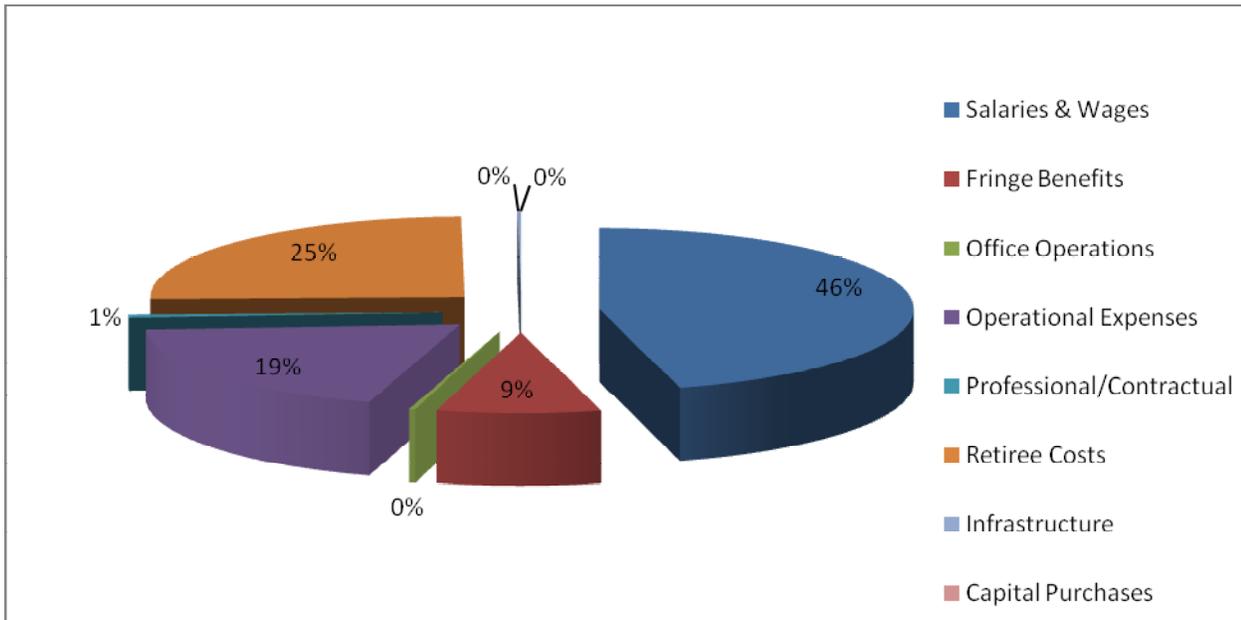


# BUDGETED FUNDS SUMMARY

## Total of All Budgeted Funds



## GENERAL FUND BREAKDOWN OF EXPENDITURES

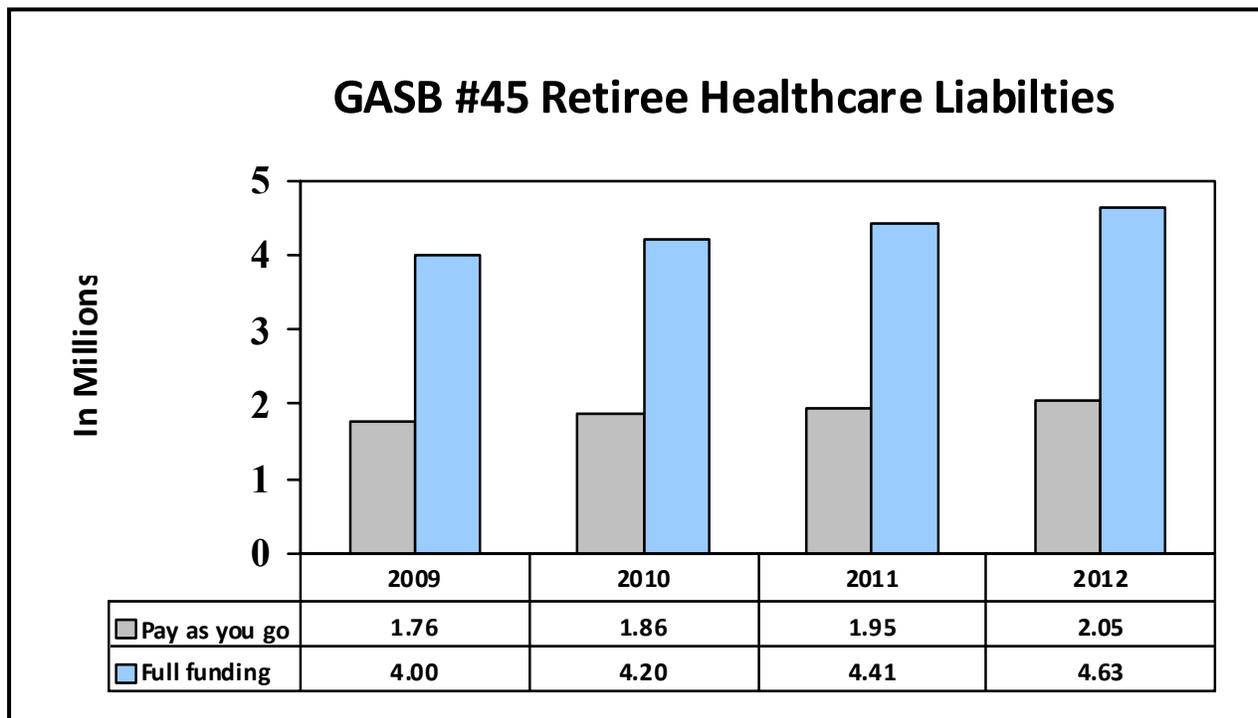




## FIVE-YEAR SUMMARY

### General Fund Five-Year Projection

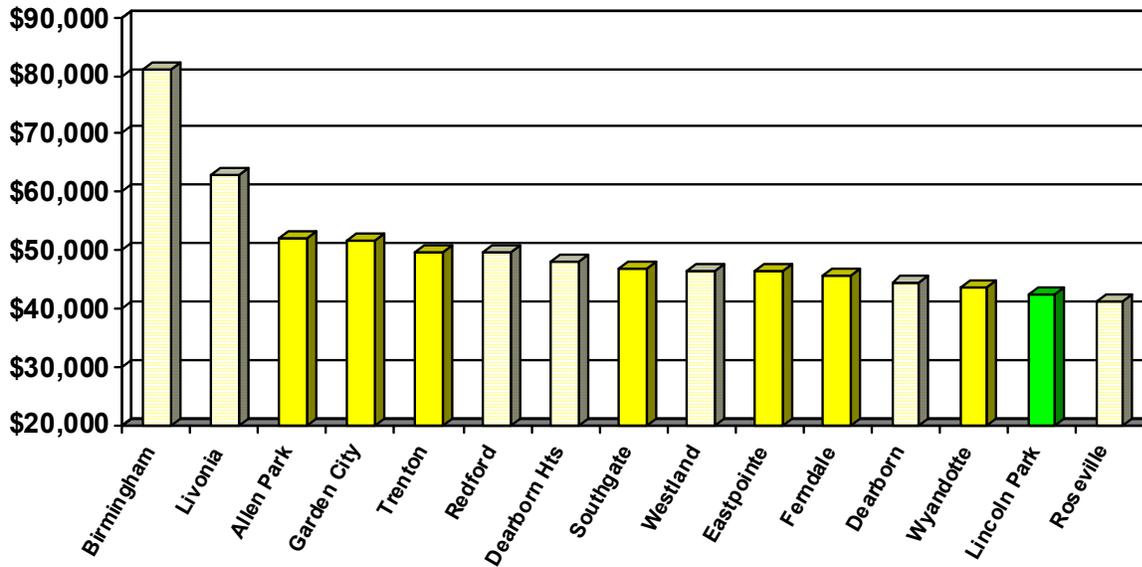
| Year                          | 2007-2008<br>(Budget) | 2008-2009    | 2009-2010    | 2010-2011    | 2011-2012    | 2012-2013     |
|-------------------------------|-----------------------|--------------|--------------|--------------|--------------|---------------|
| <b>Beginning Fund Balance</b> | \$2,705,253           | \$2,501,942  | \$3,483,546  | \$3,935,627  | \$4,501,948  | \$1,910,291   |
| <b>Projected Revenue</b>      | \$23,243,434          | \$25,525,764 | \$25,847,459 | \$26,174,572 | \$23,254,897 | \$23,544,343  |
| <b>Projected Expenditures</b> | \$23,446,745          | \$24,544,160 | \$25,395,379 | \$25,608,251 | \$25,846,553 | \$26,584,981  |
| <b>Ending Fund Balance</b>    | \$2,501,942           | \$3,483,546  | \$3,935,627  | \$4,501,948  | \$1,910,291  | (\$1,130,346) |



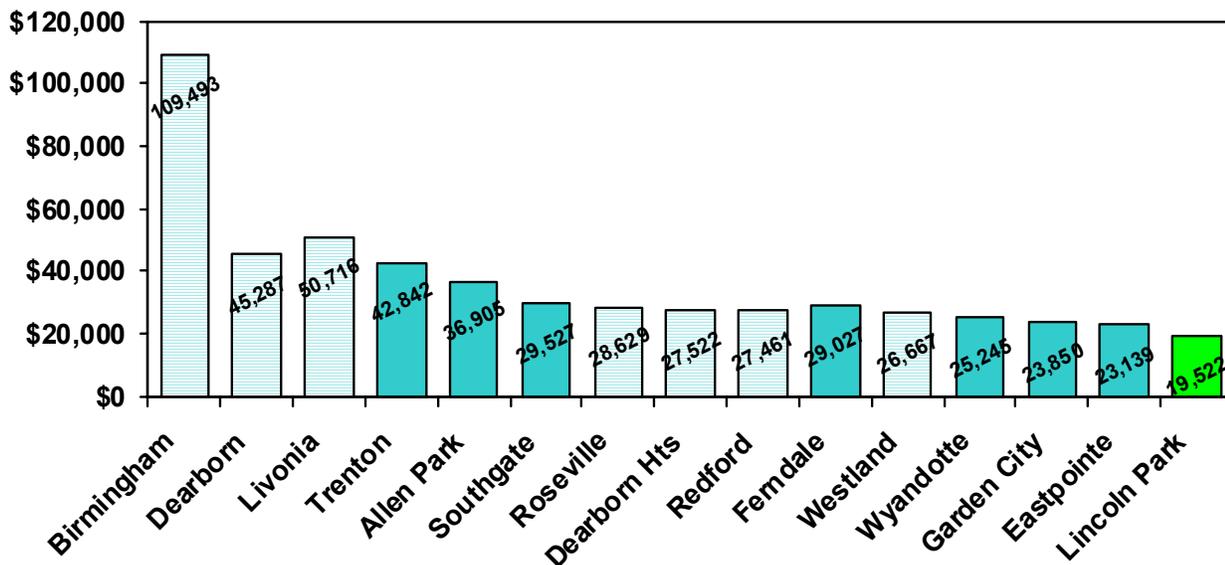


## DEMOGRAPHIC COMPONENTS

### Median Household Income by Community – 2000 Census



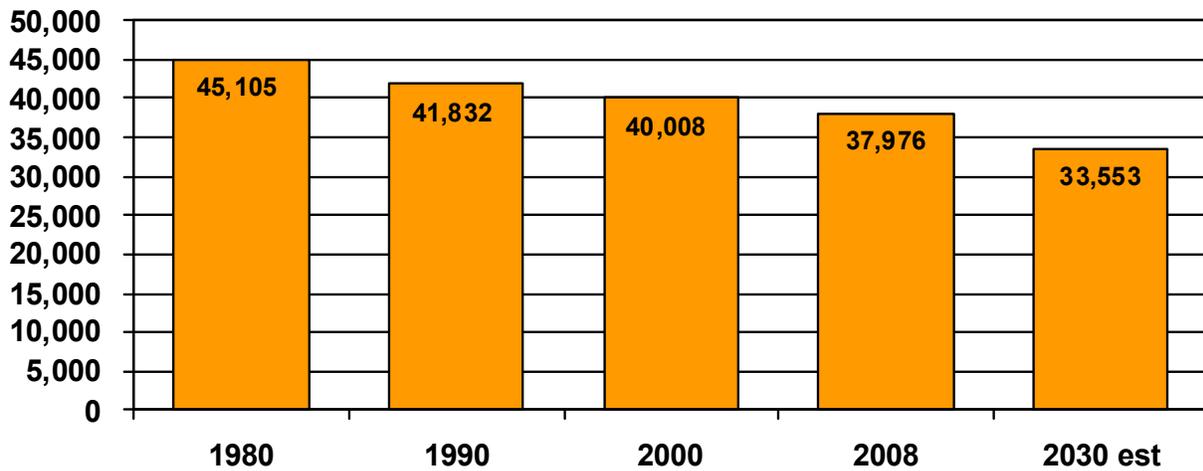
### 2007 taxable value per capita Lincoln Park and comparable communities





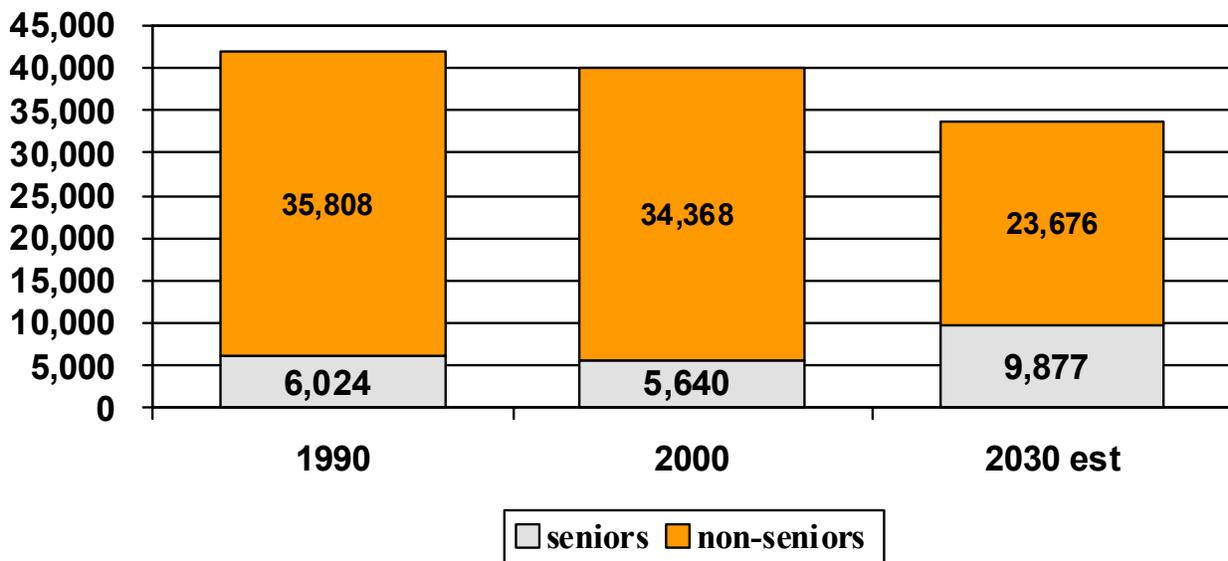
## DEMOGRAPHIC COMPONENTS

### Population – Actual & Estimated



Estimates per SEMCOG

### Population - actual and estimated Including Senior Population

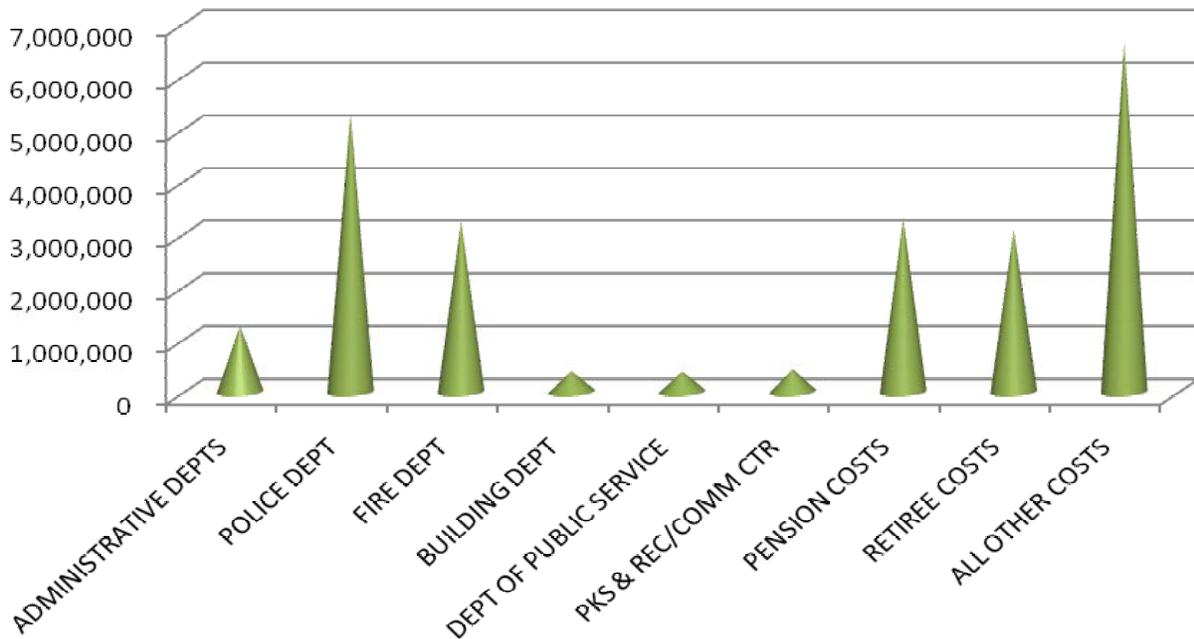
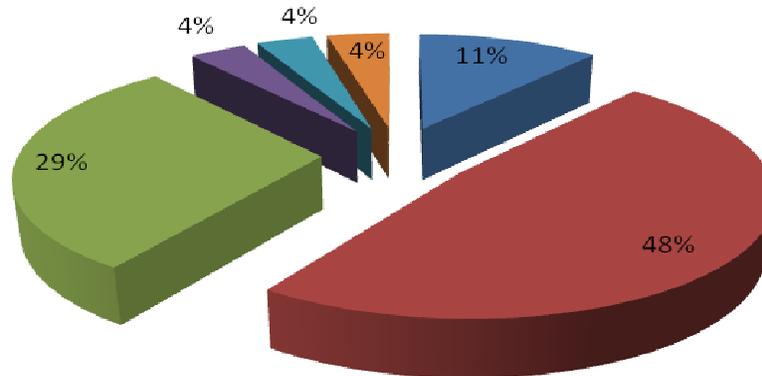


Estimates per SEMCOG

# EMPLOYEE COST SUMMARY

## GENERAL FUND EMPLOYEE COSTS

- ADMINISTRATIVE DEPTS
- POLICE DEPT
- FIRE DEPT
- BUILDING DEPT
- DEPT OF PUBLIC SERVICE
- PKS & REC/COMM CTR



## PERSONNEL SUMMARY

| DEPARTMENT                              | FY 2008/09<br>BUDGET | FY 2006/07<br>BUDGET |              | FY 2007/08<br>BUDGET |              | FY 2008/09<br>BUDGET |              |
|---|----------------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
|   | ANNUAL WAGE<br>SCALE | FULL<br>TIME         | PART<br>TIME | FULL<br>TIME         | PART<br>TIME | FULL<br>TIME         | PART<br>TIME |
| <b><u>CITY COUNCIL</u></b>              |                      |                      |              |                      |              |                      |              |
| Mayor                                   | 14,500               |                      | 1            |                      | 1            |                      | 1            |
| Council President                       | 8,500                |                      | 1            |                      | 1            |                      | 1            |
| Councilperson                           | 8,000                |                      | 5            |                      | 5            |                      | 5            |
| <b>Totals</b>                           |                      | <b>0</b>             | <b>7</b>     | <b>0</b>             | <b>7</b>     | <b>0</b>             | <b>7</b>     |
| <b><u>OFFICE OF THE CITY CLERK</u></b>  |                      |                      |              |                      |              |                      |              |
| City Clerk                              | 52,000               | 1                    |              | 1                    |              | 1                    |              |
| Deputy City Clerk                       | 46,433               | 1                    |              | 1                    |              | 1                    |              |
| Registration Clerk                      | 38,125               | 1                    |              | 1                    |              | 1                    |              |
| <b>Totals</b>                           |                      | <b>3</b>             | <b>0</b>     | <b>3</b>             | <b>0</b>     | <b>3</b>             | <b>0</b>     |
| <b><u>ASSESSORS OFFICE</u></b>          |                      |                      |              |                      |              |                      |              |
| Assessor                                | 34,000               |                      | 1            |                      | 1            |                      | 1            |
| Clerk Typist                            | 38,125               | 1                    |              | 1                    |              | 1                    |              |
| <b>Totals</b>                           |                      | <b>1</b>             | <b>1</b>     | <b>1</b>             | <b>1</b>     | <b>1</b>             | <b>1</b>     |
| <b><u>OFFICE OF CITY MANAGEMENT</u></b> |                      |                      |              |                      |              |                      |              |
| City Manager                            | 102,500              | 1                    |              | 1                    |              | 1                    |              |
| Human Resources Specialist              | 45,913               | 1                    |              | 1                    |              | 1                    |              |
| Purchasing Specialist                   | 45,913               | 1                    |              | 1                    |              | 1                    |              |
| Administrative Assistant                | 45,913               | 1                    |              | 1                    |              | 1                    |              |
| <b>Totals</b>                           |                      | <b>4</b>             | <b>0</b>     | <b>4</b>             | <b>0</b>     | <b>4</b>             | <b>0</b>     |
| <b><u>FINANCE DEPARTMENT</u></b>        |                      |                      |              |                      |              |                      |              |
| Finance Director                        | 56,362               | 1                    |              | 1                    |              | 1                    |              |
| Accounting Budget Coordinator           | 46,953               | 1                    |              | 1                    |              | 1                    |              |
| Accounts Payable Clerk                  | 38,125               | 1                    |              | 1                    |              | 1                    |              |
| Payroll Clerk                           | 38,125               | 1                    |              | 1                    |              | 1                    |              |
| Account Clerk II                        | 38,125               | 1                    |              | 0                    |              | 0                    |              |
| <b>Totals</b>                           |                      | <b>5</b>             | <b>0</b>     | <b>4</b>             | <b>0</b>     | <b>4</b>             | <b>0</b>     |
| <b><u>TREASURER'S OFFICE</u></b>        |                      |                      |              |                      |              |                      |              |
| Treasurer                               | 9,000                |                      | 1            |                      | 1            |                      | 1            |
| Deputy Treasurer                        | 45,913               | 1                    |              | 1                    |              | 1                    |              |
| Account Clerks                          | 38,125               | 3                    |              | 2                    |              | 2                    |              |
| <b>Totals</b>                           |                      | <b>4</b>             | <b>1</b>     | <b>3</b>             | <b>1</b>     | <b>3</b>             | <b>1</b>     |

## PERSONNEL SUMMARY

| DEPARTMENT                                | FY 2008/09                     | FY 2006/07   |              | FY 2007/08   |              | FY 2008/09   |              |
|---|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | BUDGET<br>ANNUAL WAGE<br>SCALE | FULL<br>TIME | PART<br>TIME | FULL<br>TIME | PART<br>TIME | FULL<br>TIME | PART<br>TIME |
| <b><u>COMMUNITY DEVELOPMENT</u></b>       |                                |              |              |              |              |              |              |
| Comm Development Director                 | 30,456                         | 1            |              |              | 1            |              | 1            |
| Administrative Assistant                  | 45,913                         | 1            |              | 1            |              | 1            |              |
| Rehabilitation Clerk                      | 38,125                         | 1            |              | 1            |              | 1            |              |
| <b>Totals</b>                             |                                | <b>3</b>     | <b>0</b>     | <b>2</b>     | <b>1</b>     | <b>2</b>     | <b>1</b>     |
| <b><u>BUILDING DEPARTMENT</u></b>         |                                |              |              |              |              |              |              |
| Building Superintendent                   | 72,000                         | 1            |              | 1            |              | 1            |              |
| Structural Inspectors                     | 37,856                         | 2            |              | 2            |              | 2            |              |
| Rental Inspector                          | 37,856                         | 1            |              | 1            |              | 1            |              |
| Building Clerks                           | 38,125                         | 3            |              | 3            |              | 3            |              |
| <b>Totals</b>                             |                                | <b>7</b>     | <b>0</b>     | <b>7</b>     | <b>0</b>     | <b>7</b>     | <b>0</b>     |
| <b><u>POLICE DEPARTMENT</u></b>           |                                |              |              |              |              |              |              |
| Police Chief                              | 81,283                         | 1            |              | 1            |              | 1            |              |
| Lieutenants                               | 66,971                         | 2            |              | 2            |              | 2            |              |
| Sergeants                                 | 61,889                         | 10           |              | 10           |              | 10           |              |
| Senior Lead Officer Detectives            | 55,956                         | 3            |              | 3            |              | 3            |              |
| Senior Lead Officers                      | 53,267                         | 8            |              | 8            |              | 8            |              |
| Police Officers                           | 49,070-51,430                  | 26           |              | 23           |              | 27           |              |
| <b>Totals</b>                             |                                | <b>50</b>    | <b>0</b>     | <b>47</b>    | <b>0</b>     | <b>51</b>    | <b>0</b>     |
| <b><u>POLICE DEPARTMENT MUNICIPAL</u></b> |                                |              |              |              |              |              |              |
| Environmental Officers                    | 41,746                         | 2            |              | 2            |              | 2            |              |
| Animal Control Officers                   | 43,306                         | 2            |              | 2            |              | 2            |              |
| Computer Systems Manager                  | 46,310                         | 1            |              | 1            |              | 1            |              |
| Administrative Assistant                  | 45,913                         | 1            |              | 1            |              | 1            |              |
| Records Clerks                            | 38,125                         | 4            |              | 3            |              | 3            |              |
| Ordinance Enforcement Clerk               | 38,125                         | 1            |              | 1            |              | 1            |              |
| Crossing Guards                           | 3,340-13,359                   |              | 10           |              | 10           |              | 10           |
| <b>Totals</b>                             |                                | <b>11</b>    | <b>10</b>    | <b>10</b>    | <b>10</b>    | <b>10</b>    | <b>10</b>    |
| <b><u>FIRE DEPARTMENT</u></b>             |                                |              |              |              |              |              |              |
| Fire Chief                                | 81,283                         | 1            |              | 1            |              | 1            |              |
| Fire Inspector                            | 68,440                         | 1            |              | 1            |              | 1            |              |

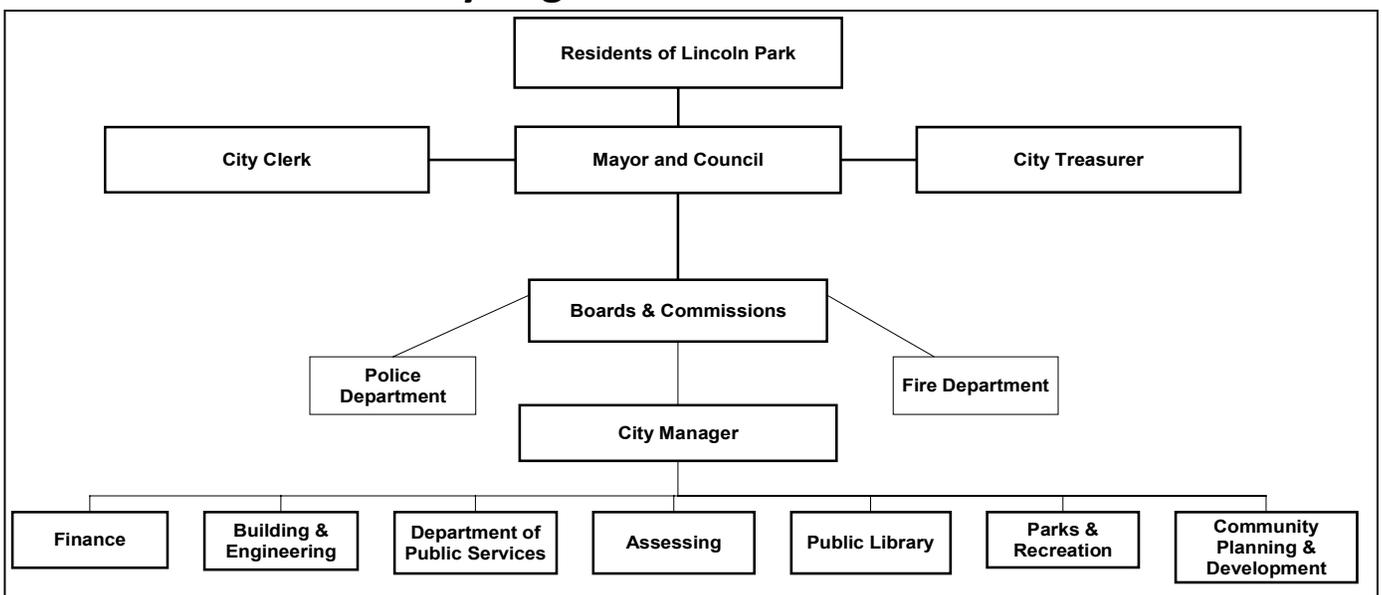
## PERSONNEL SUMMARY

| DEPARTMENT                                  | FY 2008/09                     | FY 2006/07   |              | FY 2007/08   |              | FY 2008/09   |              |
|---|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | BUDGET<br>ANNUAL WAGE<br>SCALE | FULL<br>TIME | PART<br>TIME | FULL<br>TIME | PART<br>TIME | FULL<br>TIME | PART<br>TIME |
| Captain                                     | 67,772                         | 2            |              | 2            |              | 2            |              |
| Lieutenants                                 | 67,112                         | 4            |              | 4            |              | 4            |              |
| Sergeants                                   | 62,029                         | 6            |              | 6            |              | 6            |              |
| Senior Engineers                            | 54,658                         | 2            |              | 2            |              | 2            |              |
| Engineers                                   | 52,055                         | 8            |              | 8            |              | 8            |              |
| Firefighters                                | 45,721-50,164                  | 8            |              | 8            |              | 8            |              |
| <b>Totals</b>                               |                                | <b>32</b>    | <b>0</b>     | <b>32</b>    | <b>0</b>     | <b>32</b>    | <b>0</b>     |
| <b><u>FIRE DEPARTMENT MUNICIPAL</u></b>     |                                |              |              |              |              |              |              |
| Administrative Secretary                    | 38,125                         | 1            |              | 1            |              | 1            |              |
| <b>Totals</b>                               |                                | <b>1</b>     | <b>0</b>     | <b>1</b>     | <b>0</b>     | <b>1</b>     | <b>0</b>     |
| <b><u>LIBRARY</u></b>                       |                                |              |              |              |              |              |              |
| Student Assistants                          | 0                              |              | 2            |              | 0            |              | 0            |
| <b>Totals</b>                               |                                | <b>0</b>     | <b>2</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     |
| <b><u>RECREATION/SENIOR CENTER</u></b>      |                                |              |              |              |              |              |              |
| Recreation Director                         | 30,456                         | 1            |              |              | 1            |              | 1            |
| Secretary                                   | 38,125                         | 1            |              | 1            |              | 1            |              |
| Senior Coordinator                          | 38,125                         | 1            |              | 0            |              | 0            |              |
| Bus Driver                                  | 21,312                         |              | 1            |              | 1            |              | 1            |
| Permanent/Seasonal Pt-Time                  | 6,500-12,000                   |              | 46           |              | 45           |              | 45           |
| <b>Totals</b>                               |                                | <b>3</b>     | <b>47</b>    | <b>1</b>     | <b>47</b>    | <b>1</b>     | <b>47</b>    |
| <b><u>IT DEPARTMENT</u></b>                 |                                |              |              |              |              |              |              |
| IT Coordinator                              | 49,580                         | 1            |              | 1            |              | 1            |              |
| <b>Totals</b>                               |                                | <b>1</b>     | <b>0</b>     | <b>1</b>     | <b>0</b>     | <b>1</b>     | <b>0</b>     |
| <b><u>DEPARTMENT OF PUBLIC SERVICES</u></b> |                                |              |              |              |              |              |              |
| Director of Public Services                 | 74,728                         | 1            |              | 1            |              | 1            |              |
| DPS Supervisors                             | 45,913                         | 2            |              | 2            |              | 2            |              |
| Secretary                                   | 38,125                         | 1            |              | 1            |              | 1            |              |
| Group Leaders                               | 43,826-45,905                  | 2            |              | 2            |              | 2            |              |
| Public Service Workers                      | 36,754-41,746                  | 4            |              | 5            |              | 5            |              |
| Laborers-PT                                 | 15,600                         |              | 13           |              | 12           |              | 12           |
| <b>Totals</b>                               |                                | <b>10</b>    | <b>13</b>    | <b>11</b>    | <b>12</b>    | <b>11</b>    | <b>12</b>    |

## PERSONNEL SUMMARY

| DEPARTMENT                                  | FY 2008/09                     | FY 2006/07   |              | FY 2007/08   |              | FY 2008/09   |              |
|---|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | BUDGET<br>ANNUAL WAGE<br>SCALE | FULL<br>TIME | PART<br>TIME | FULL<br>TIME | PART<br>TIME | FULL<br>TIME | PART<br>TIME |
| <b><u>Motor Pool</u></b>                    |                                |              |              |              |              |              |              |
| Group Leader                                | 43,826                         | 1            |              | 1            |              | 1            |              |
| Mechanic                                    | 36,754                         | 2            |              | 1            |              | 1            |              |
| <b>Totals</b>                               |                                | <b>3</b>     | <b>0</b>     | <b>2</b>     | <b>0</b>     | <b>2</b>     | <b>0</b>     |
| <b><u>DPS-MAJOR &amp; LOCAL STREETS</u></b> |                                |              |              |              |              |              |              |
| Group Leaders                               | 43,826                         | 2            |              | 2            |              | 2            |              |
| Public Service Workers                      | 41,746                         | 8            |              | 8            |              | 8            |              |
| <b>Totals</b>                               |                                | <b>10</b>    | <b>0</b>     | <b>10</b>    | <b>0</b>     | <b>10</b>    | <b>0</b>     |
| <b><u>Water &amp; Sewer Department</u></b>  |                                |              |              |              |              |              |              |
| Water Clerks                                | 38,125                         | 2            |              | 2            |              | 2            |              |
| Group Leaders                               | 43,826                         | 2            |              | 2            |              | 2            |              |
| Meter Readers                               | 24,960-41,746                  | 2            |              | 2            |              | 2            |              |
| Public Service Workers                      | 41,746                         | 6            |              | 5            |              | 5            |              |
| <b>Totals</b>                               |                                | <b>12</b>    | <b>0</b>     | <b>11</b>    | <b>0</b>     | <b>11</b>    | <b>0</b>     |

## City Organizational Chart







## FEE SCHEDULE

|   |  |
|---|--|
| <b><u>Mechanical Permits</u></b>                      |  |
| Base Fee  | \$40   |
| New Single Family Residence                           | \$250  |
| <i>Air Conditioning Units:</i>                        |  |
| 1-5 HP  | \$30   |
| 5-20 HP   | \$40   |
| Over 20 HP  | \$80   |
| <i>Air Handlers, multizone, self-contained units:</i> |  |
| Ventilation & Exhaust Fans                            | \$30   |
| Residential   | \$20   |
| Commercial: 20 & up pr CFM's                          | \$50   |
| Chimney & Vents (all types)                           | \$30   |
| <i>Cooling towers with reservoir capacity:</i>        |  |
| Capacity under 500                                    | \$35   |
| Over 500  | \$65   |
| Dampers   | \$25   |
| <i>Distribution Systems:</i>                          |  |
| Residential   | \$25   |
| Commercial  | \$50   |
| Electronic Air Cleaner                                | \$30   |
| <i>Gas Burning Equipment:</i>                         |  |
| Under 500,000 BTU Input                               | \$50   |
| Over 500,000 BTU Input                                | \$80   |
| Rough Pressure Test                                   | \$25   |
| Gas Piping or Re-piping                               | \$25   |
| Hot Water Tanks – Residential                         | \$25   |
| Hot Water Tanks – Commercial                          | \$35   |
| Humidifiers – Residential                             | \$10   |
| Humidifiers – Commercial                              | \$20   |
| LPG & Fuel Oil Tanks – Under 500 Gallons              | \$40   |
| LPG & Fuel Oil Tanks – Over 500 Gallons               | \$60   |
| Oil Burners – Under 5 gal/hr                          | \$30   |
| Oil Burners – Over 5 gal/hr                           | \$40   |
| Refrigeration – Commercial (split system)             |  |
| Rooftop Combination (heat/ac)                         | \$100  |
| Solar Equipment (each panel) – Residential            | \$25   |
| Solar Equipment (each panel) – Commercial             | \$20   |
| <i>Wood Burning Equipment:</i>                        |  |
| Vent Connectors Under 10 inch                         | \$40   |
| Vent Connectors Over 10 inch                          | \$50   |
| Failure to Secure Permit                              | \$125 (or double permit, whichever is greater) |
| Re-inspection Fee (not ready or unattainable)         | \$30   |
| Rough Inspection                                      | \$30   |
| <b><u>Electrical Permits</u></b>                      |  |
| Base Fee  | \$40   |
| New Single Family Residence                           | \$250  |
| <i>Circuits:</i>                                      |  |
| Residential   | \$8 ea   |
| Commercial  | \$10 ea  |
| <i>Fixtures:</i>                                      |  |
| 1 <sup>st</sup> 10                                    | \$10   |
| Each additional                                       | \$3  |
| Light Pole Base Inspection                            | \$10 ea  |



## FEE SCHEDULE

|   |  |
|---|--|
| Power Outlets   | \$10 ea  |
| Heating   | \$15   |
| Air Conditioning  | \$15   |
| Interruptible Air Conditioner   | \$20   |
| Air Cleaner or Humidifier   | \$5  |
| <b>Services, Subpanel:</b>  |  |
| 100 amp   | \$30   |
| Over 100 – 400 amp  | \$40   |
| Over 400 amp  | \$50   |
| Sign Connection   | \$15   |
| Swimming Pools (any type)   | \$30   |
| Fire Alarms   | \$10 per connection  |
| Smoke and/or Heat Detectors   | \$20 ea circuit  |
| Re-inspection Fee (not ready or unattainable)   | \$30   |
| Failure to Secure Permit  | \$125 (or double permit, whichever is greater)   |
| Rough Inspection  | \$30   |
| <b><u>Plumbing Permits</u></b>  |  |
| Base Fee  | \$40   |
| New Single Family Residence   | \$250  |
| Fixtures  | \$15   |
| Hot Water Tank – Residential  | \$25   |
| Hot Water Tank – Commercial   | \$35   |
| Building Drains: Each 100 Linear Ft   |  |
| ¾ in  | \$30   |
| 1 in  | \$35   |
| 2 in  | \$45   |
| 3 in  | \$60   |
| 4 in  | \$70   |
| Over 4 in   | \$90   |
| Residential/Commercial Sewer Repair or Replace  | \$125  |
| Storm or Sanitary Sewers, each 100 linear feet  |  |
| Lines 6" to 12" in diameter   | \$40   |
| Manhole   | \$20   |
| Catch Basins or Inlet   | \$20   |
| Chain Crock to Iron   | \$30   |
| Failure to Secure Permit  | \$125 (or double permit, whichever is greater)   |
| Re-inspection Fee (not ready or unattainable)   | \$30   |
| Rough Inspection  | \$30   |
| Drain Tile Exterior   | \$25   |
| <b><u>Engineering</u></b>   |  |
| Preliminary Engineering Review (site plan)  | \$500  |
| Grading Plan Review – Commercial/Industrial   | \$650  |
| Grading Plan Review – Residential   | \$100  |
| Detailed Engineering Review – Commercial/Industrial *   | 1.50% of estimated site construction costs   |
| Detailed Engineering Review – Residential *   | 1.50% of estimated site construction costs plus hourly fee for review of plat or condominium plans (if any)                          |
| Engineering Escrow for Inspection Services *  | 5.00% of estimated site construction costs   |
| Municipal Cost Recovery   | 1.50% will be added to all fees paid to the City's review professionals to recover administrative costs associated with plan reviews |
| * an option of estimated construction costs must be submitted to the city for review & approval. The cost option shall be prepared, signed and sealed by the design professional (licensed in the State of Michigan) who prepared the plans detailing construction. |  |



## FEE SCHEDULE

| <b>City Clerk's Office</b>               |  |
|--|--|
| Auction                                  | \$200/year or \$50 a day   |
| Billiard/Pool Room                       | \$50/year & \$5 per table  |
| Bowling Alley                            | \$35/year & \$5 ea alley   |
| <b><i>Cabaret</i></b>                    |  |
| Establishment                            | \$350: Renewal \$150 per year                                    |
| Employee and or Independent Contractors  | \$75: Renewal \$50 per year                                      |
| Garage/Yard Sale Permit                  | \$3  |
| Garbage & Rubbish Collectors             | \$50 each vehicle & inspection fee & \$25 per dumpster           |
| Junk Dealers                             | \$25/year by wagon or truck plus investigation fee               |
| Junk Yard                                | \$300/year   |
| Juke Boxes/Musical Devices               | \$25/year  |
| Class C Liquor License Application       | \$1,500  |
| <b><i>Massage Parlor:</i></b>            |  |
| Establishment                            | \$250/year   |
| Per Practitioner                         | \$20/year  |
| Massage Instructor                       | \$50/year  |
| Motorcycle Sales                         | \$150/year   |
| Motorcycle Rental                        | \$300/year   |
| Pawn Brokers                             | \$750/year   |
| Precious Metals/Gems Dealer              | \$100/year   |
| Public Vehicle License                   | \$25/year plus investigation fee                                 |
| Restaurant                               | \$30/year  |
| Second Hand Goods (resale)               | \$75/year  |
| Sidewalk Sales                           | \$10   |
| Soft Drink (non-alcoholic)               | \$15/year  |
| Solicitor/Door to Door                   | \$75/year plus investigation fee                                 |
| Tattoo Parlor                            | \$120/year   |
| Taxi Cabs (motor vehicle for hire)       | \$50 per vehicle plus investigation fee                          |
| Vacation of Street or Alley              | \$175 per application  |
| Vending Machines/Ice                     | \$35/year  |
| Iterant Vendor                           | \$75 per week (up to 120 days)                                   |
| Special Event Permit                     | \$100 food/bev \$50 non-food/bev                                 |
| <b><i>Copies:</i></b>                    |  |
| Public Records                           | \$1 per page   |
| Ordinance Book                           | \$260 (\$1 per page for updates)                                 |
| City Charter                             | \$15   |
| Birth & Death Certificates               | \$15 for first copy; \$5 each additional                         |
| Birth Certificates Administrative Copies | \$10   |
| <b><i>Voter Registrations</i></b>        |  |
| Labels per voter                         | \$.02 plus cost of labels  |
| Walking List                             | \$.25 per page   |
| Electronic File                          | \$50   |
| <b><i>Business Registrations</i></b>     |  |
| New Business                             | \$35   |
| Annual Renewal                           | \$30   |
| Duplicate Certificates                   | \$5  |
| Going Out of Business                    | \$50 per week  |
| Chartable Solicitation                   | \$1  |
| Peddler/Hawkers                          |  |
| By Vehicle                               | \$250 per year or \$10 1-10 days plus investigation & inspection |
| On Foot                                  | \$50 per year or \$10 1-10 days plus investigation & inspection  |



## FEE SCHEDULE

|   |   |
|---|---|
| Distributor of Mechanical Device (including juvenile) | \$250/yr & \$25 per device                            |
| Mechanical Amusement Device                           | \$70 ea   |
| Juvenile Mechanical Device                            | \$50 ea   |
| Film or Video Viewing Device                          | \$50 ea   |
| Duplicate Licenses                                    | \$5   |
| Auto Dealers (new/used)                               | \$75/year   |
| Auto Dealers-Parts (new/used)                         | \$75/year   |
| Auto Wash Rack  | \$35/year   |
| Late Charges  | Additional 20% if not paid by May 15                  |
| Research Fees: Deeds and Vacating Procedures          | \$15 for first copy; \$5 for each additional document |

| <b>Department of Public Services</b>          |  |
|---|--|
| <i>Residential Water Service Installation</i> |  |
| 1" Service Water Tap (short side)             | \$1,850  |
| 1" Service Water Tap (long side)              | \$2,350  |
| 1.5" Service Water Tap (short side)           | \$2,350  |
| 1.5" Service Water Tap (long side)            | \$2,850  |
| 2" Service Water Tap (short side)             | \$2,750  |
| 2" Service Water Tap (long side)              | \$3,250  |
| Meter Charge for 1" Service                   | \$150  |
| Meter Charge for 1.5" Service                 | \$300  |
| Meter Charge for 2" Service                   | See note 1   |
| Administrative Charge for all water taps      | \$40   |
| Meter Installation 1" Service                 | \$90   |
| Meter Installation 1.5" Service               | \$90   |
| Meter Installation 2" Service                 | \$90   |
| Hydrant Usage                                 | \$2500 deposit   |
| <i>Meter Test</i>                             |  |
| 3/4" to 1" Meter                              | \$50   |
| 2" Meter                                      | Current contractor rates plus 15%  |
| 3"  | Current contractor rates plus 15%  |
| 4" Meter                                      | Current contractor rates plus 15%  |
| 6"  | Current contractor rates plus 15%  |
| Water Turn on Fee                             | \$30   |
| Water Valve Fee                               | N/C during Business Hours, \$60 Weekday after hours, \$90 Weekends or Holidays |
| Inspection Fee                                | \$50   |
| Dumping Fees                                  | \$20 per yard  |

| <b>Fire Department</b>                             |                                   |
|--|-----------------------------------|
| Fireworks  | \$200/year                        |
| Fireworks Bond                                     | 10% of value – minimum of \$2,000 |
| Fire Suppression System Base Fee                   | \$50                              |
| <i>Suppression heads other than sprinkler head</i> |                                   |
| Up to 10 nozzles                                   | \$50                              |
| Over 10 nozzles                                    | \$5 per nozzle                    |
| <i>Sprinkler Heads</i>                             |                                   |
| Up to 19   | \$35                              |
| 20 to 49   | \$105                             |
| 50 to 200  | \$175                             |
| 201 to 400   | \$245                             |



## FEE SCHEDULE

|  |   |
|--|---|
| Over 401                                     | \$315   |
| Plan Review Fee for kitchen and hood systems | \$50  |
| <i>Plan Review Fee for alarm system</i>      |   |
| Up to 10 devices                             | \$35  |
| 11 to 50 devices                             | \$105   |
| Over 50 devices                              | \$210   |
| Fire Alarm Devices <30 Volts                 | \$25 base fee plus \$7 ea device  |
| <i>Plan Review Fee for sprinkler systems</i> |   |
| Up to 19                                     | \$35  |
| 20 to 49                                     | \$105   |
| 50 to 200                                    | \$210   |
| 201 and over                                 | \$350   |
| False Alarm Fine                             | \$100 per incident  |
| Burning Permits                              | \$25 each occurrence  |
| LP Gas Sales and Storage                     | \$50 annually   |
| Tar Kettles                                  | \$50 per use  |
| Flammable and Combustible Liquids            | \$25 per  |
| UST Over 500 Gallons Annually                |   |
| Environmental Review                         | \$25 file user fee plus clerical assistance of \$20 per hr. (minimum of 1 hr) |
| Field Inspection                             | \$100 for 2 inspections   |
| Tents Permits                                | \$25.00   |

| <b>Parks &amp; Recreation Department</b> |                              |
|--|------------------------------|
| KMB Room A (Residents)                   |                              |
|  | \$350/7 hours                |
|  | \$200 Deposit                |
|  | \$75/2 hours                 |
|  | (Meeting Rates)              |
|  | \$30/Hour add'l hours        |
| KMB Room A (Nonresidents)                |                              |
|  | \$400/7 hours                |
|  | \$200 Deposit                |
|  | \$75/2 hours                 |
|  | (Meeting Rates)              |
|  | \$30/hour add'l hours        |
| KMB Room B (Residents)                   |                              |
|  | \$65/5hours                  |
|  | \$75 Deposit                 |
|  | \$20/2 hours                 |
|  | (Meeting Rates)              |
|  | \$15/hour add'l hours        |
| KMB Room B (Nonresidents)                |                              |
|  | \$90/5 hours                 |
|  | \$75 Deposit                 |
|  | \$20/2 hours                 |
|  | (Meeting Rates)              |
|  | \$15/hour add'l hours        |
| KMB Room C (Residents)                   |                              |
|  | \$90/5 hours                 |
|  | \$75 Deposit                 |
|  | \$20/2 hours (Meeting Rates) |
|  | \$15/hour add'l hours        |



## FEE SCHEDULE

|                                |                       |
|--------------------------------|-----------------------|
| KMB Room C (Nonresidents)      |                       |
|                                | \$125/5 hours         |
|                                | \$75 Deposit          |
|                                | \$20/2 hours          |
|                                | (Meeting Rates)       |
|                                | \$15/hour add'l hours |
| KMB Room D (Residents)         |                       |
|                                | \$65/5 hours          |
|                                | \$75 Deposit          |
|                                | \$20/2 hours          |
|                                | (Meeting Rates)       |
|                                | \$15/hour add'l hours |
| KMB Room D (Nonresidents)      |                       |
|                                | \$90/5 hours          |
|                                | \$75 Deposit          |
|                                | \$20/2 hours          |
|                                | (Meeting Rates)       |
|                                | \$15/add'l hours      |
| Senior Room (Residents)        |                       |
|                                | \$300/7 hours         |
|                                | \$200 Deposit         |
|                                | \$75/2 hours          |
|                                | (Meeting Rates)       |
|                                | \$30/hour add'l hours |
| Senior Room (Nonresidents)     |                       |
|                                | \$350/7 hours         |
|                                | \$200 Deposit         |
|                                | \$75/2 hours          |
|                                | (Meeting Rates)       |
|                                | \$30/hour add'l hours |
| Park Shelters (Residents Only) | \$40/day              |

### Police Department

|                               |  |
|-------------------------------|--|
| Fingerprinting                | \$15.00  |
| Incident Reports              | \$3 for the 1 <sup>st</sup> page, \$1 add'l page   |
| Accident Reports              | \$10.00  |
| Notary Fee                    | \$5.00   |
| Bike License                  | \$1.00   |
| Record Check/Background Check | \$10.00  |
| Liquor License                | \$250.00   |
| False Alarm Runs              | Yearly: 1 <sup>st</sup> 2 runs are free, 3 <sup>rd</sup> is \$50, \$100 per run thereafter |
|                               | *Fixed alarms will continue to be waived   |

### Treasurer's Office

|   |         |
|---|---------|
| Returned Check Fee                                | \$35.00 |
| Duplicate Bills (Mortgage & Title Companies Only) | \$10.00 |



## FEE SCHEDULE

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| <b>Office of Economic Development / EDC / DDA</b>               |       |
|---|-------|
| Industrial Development District Application                     | \$500 |
| Industrial Facilities Tax Abatement Application (IFT or PA 198) | \$500 |
| Obsolete Properties Rehabilitation Act (OPRA or PA 146)         | \$500 |
| Brownfield Application  | \$500 |
| Personal Property Tax Relief in Distressed Communities          | \$500 |

| <b>Miscellaneous / Other Fees</b>   |      |
|---|------|
| Marriage Ceremony performed by Mayor  | \$50 |
| Copy of Lincoln Park Television Program (Council Meeting, Special Event, etc) | \$10 |



## GLOSSARY

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**ACCRUAL:** Basis of accounting where revenues are recognized when they are measurable and earned. Expenses are recorded when incurred.

**ACTIVITY:** A specific unit of work or service performed.

**APPROPRIATION:** An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**APPROVED BUDGET:** The revenue and expenditure plan for the City for the fiscal year as reviewed and given final approval by the City Council.

**ASSESSED VALUATION:** The taxable value placed upon property by the City's appraiser as a basis for levying taxes, equal to 50% of market value, as required by state law.

**ASSETS:** property owned by the City, which has monetary value.

**AUDIT:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial positions and results of operations
- test whether transactions have been legally performed
- identify areas for possible improvements in accounting practices and procedures
- ascertain whether transactions have been recorded accurately and consistently
- ascertain the stewardship of officials responsible for governmental resources

**BALANCED BUDGET:** A budget in which estimated revenues are equal to or greater than estimated expenditures.

**BOND (Debt Instrument):** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific expenditures.

**BUDGET (Operating):** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

**BUDGET CALENDAR:** The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

**BUDGET DOCUMENTATION:** The official written statement prepared by the Finance Directors and supporting staff, which presents the proposed budget to the City Council.

**BUDGET MESSAGE:** A general discussion of the budget document presented in writing as an overview of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

**CAPITAL ASSETS:** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.



## GLOSSARY

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**CAPITAL OUTLAY:** Expenditures relating to the acquisition of land, buildings, permanent improvements, equipment, machinery and other fixed assets.

**CAPITAL PROJECTS FUND:** Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds.)

**CDBG:** Community Development Block Grant funding program of the Department of Housing and Urban Development for improvements to public and private property in eligible communities.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**CONTRACTUAL SERVICES:** Items of expenditure from services the City receives from an internal service fund or an outside company. Utilities, rent, and postage are examples of contractual services.

**CURRENT TAX COLECTIONS:** The City functions as the collection agent for the area schools and county.

**DEBT SERVICE FUNDS:** Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The accounting for this group of funds is the modified accrual method.

**DEFICIT:** (1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

**DELINQUENT TAXES:** Taxes that remained unpaid on and after the date on which a penalty for nonpayment is attached.

**DEPARTMENT:** A major organizational unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period.

**DOWNTOWN DEVELOPMENT AUTHORITY FUND:** This fund is designed to assist in the economic growth of the central business district by providing road improvement, sidewalks, and curbs and gutters through the capture of increased taxes as a result of the improvements.

**ENTERPRISE FUNDS:** Used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. The significant characteristic of Enterprise Funds is that the accounting system must make it possible to show whether the activity is operated at a profit or loss, similar to comparable private enterprises and for which preparation of an income statement is desirable.

**ESTIMATED REVENUE:** The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.



## GLOSSARY

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**EXPENDITURES:** Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payment have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

**FISCAL YEAR:** The twelve-month period designated as the operating year for an entity. The fiscal year for the City of Lincoln Park is July 1 to June 30.

**FULL FAITH AND CREDIT:** A pledge of the City's taxing power of a government to repay debt obligations (typically used in reference to General Obligation Bonds or tax-supported debt.)

**FUND:** Independent fiscal entity with a self-balancing set of accounts recording its revenue and expenditures.

**FUND BALANCE:** Excess of revenues and expenditures segregated by fund.

**GAAP (Generally Accepted Accounting Principals):** Accounting standards, revised periodically, to which both private and public organizations within the United States are expected to conform.

**GENERAL FUND:** The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose.

**GENERAL OBLIGATION BONDS:** When the City pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligations bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues.

**INFRASTRUCTURE:** The basis physical framework or foundation of the City, referring to its buildings, roads, bridges, sidewalks, water and sewer systems.

**INTERNAL SERVICE FUNDS:** Internal service Funds are established to finance and account for services and/or commodities furnished by a designated program to other programs within the City. Since the services and commodities are supplied exclusively to programs under the City Jurisdiction, they are distinguishable from those services which are rendered to the public in general and which are accounted for in general, special revenue or enterprise funds.

**INVESTMENT:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or based payments.

**LIABILITY:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. (The terms do not include encumbrances.)

**LOCAL STREET FUND:** Receives all local street money paid to the cities by the State, accounts for all construction, maintenance, traffic services, and snow and ice control on all streets classified as local.

**MAJOR STREET FUND:** Used to account for the financial activity of the streets designated by the State as major thoroughfares and the maintenance contract of the state trunk lines.



## GLOSSARY

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**MICHIGAN UNIFORM ACCOUNTING AND BUDGETING ACT:** Provided for the formulation and establishment of uniform charts of accounts and reports for local units of government; to define local units of government; to provide for the books and accounts of local units of government; to provide for annual financial reports from local units of government; to provide for the administration of this act; to prescribe the powers and duties of the State Treasurer and the Attorney General; to provide penalties for violation of certain requirements of this act; to provide for meeting the expenses authorized by this act; to provide a uniform budgeting system for local units; and to prohibit deficit spending by local unit of government.

**MILL:** A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

**MILLAGE:** The total tax obligation per \$1,000 of assessed valuation of property

**PERSONNEL SERVICES:** Items of expenditures in the operating budget for salaries and wages paid for services performed by city employees, as well as the incidental fringe benefit costs associated with city employment.

**PROPOSED BUDGET:** The City's revenue and expenditure plan for the fiscal year as prepared and recommended by the Finance Director for the Mayor and Council consideration.

**RESERVE:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

**REVENUE:** The term designates an increase to a fund's assets which does not increase a liability, does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

**SPECIAL REVENUE FUNDS:** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

**STATE EQUALIZED VALUATION (SERV):** The assessed valuation of property in the City as determined by the local assessor and then reviewed and adjusted, if necessary, by the county and state, to assure that it equals 50% of market value, as required by state law.

**TAX LEVY:** The total amount to be raised by general property taxes for operating and debt service purposes specified in the City's Charter.

**TAX RATE:** The amount of tax levied for each \$1000 of assessed valuation.

**TAXABLE VALUE:** The value upon which the property tax is levied. It is determined by multiplying the prior years taxable value by the current year's cost-of-living index. When the property changes ownership, the SEV becomes the taxable value for that year.

**TIFA (Tax Increment Finance Authority):** Districts within the City designed to provide infrastructure necessary to initiate development through the capture of increased taxes as a result of the improvements made.

**USER FEE SCHEDULE:** The payment of a fee for direct receipt of a public service by the party benefiting from the service.