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Lincoln Park

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Annual Budget Fiscal Year 2010-11

Steve M. Duchane, City Manager
Lisa Griggs, Finance Director



2010/2011 Budget

Frank E. Vaslo
Mayor

Joe Kaiser Jr.
Council President

Council Members

Suzanne Moreno

Mark Kandes

Thomas Murphy

Mario DiSanto

Donald Majors



TABLE OF CONTENTS

GFOA Budget Award.....	1
Budget Calendar	2
 Section I – Budget Message	
City Manager Transmittal	4
Statement of Compliance	21
Budgetary Trends, Assumptions & Summaries.....	24
 Section II – Appropriations Resolution	
Financial Organizational Chart.....	26
Appropriations Resolution.....	27
 Section III – Community Trends	
Organizational Strategy and Plan.....	31
Community Profile.....	35
 Section IV – Departmental Programs	
City Organizational Chart.....	46
City Council.....	49
City Clerk	53
Assessing	50
City Management	56
City Attorney	59
Finance	61
Treasury.....	65
Police	68
Fire	75
Building.....	80
Department of Public Services General Fund	84
Department of Public Services - Motor Pool Division	87
Department of Public Services - Major & Local Streets Division.....	89
Department of Public Services - Water/Sewer Division.....	91
Parks & Recreation	94
Library	97
25 th District Court	99
Community Planning & Development	101
General Government.....	104
Information Technology Services	105
 Non-Departmental:	
Historical	108
Community Improvement Commission.....	109
Zoning Board of Appeals.....	110
Planning Commission	111
Library Commission	112
Public Safety Commission.....	113
Cable Commission	114
Downtown Development Authority	115
Economic Development Corporation	117
 Section V – Operational Line Items	
Fund Descriptions.....	119
General Fund Summeries	121
General Fund Activities.....	122
Special Revenue Fund Activities	124
Enterprise/Internal Service Fund Activities	125
Component Units	126
General Fund Revenue Detail	127
General Fund Expenditure Detail	132



TABLE OF CONTENTS

Section VI – Capital Improvement Program

Capital Improvement Program Overview	148
Community Development Block Grant Fund Projected Capital Projects	149
Impact on Operating Budget - Key Notes	151
Capital Improvement Fund Summaries	152
General Fund Five-Year Projected Capital Outlay Expenditures	154
Fixed Asset - Vehicles/Equipment	157

Section VII – Debt Management Program

City Council Adopted Debt Management Program & Policies	160
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Section VIII – Schedules & Summaries

Fund Balance	165
Changes in Fund Balance	166
Revenue Summaries	176
Adopted Millage Rates	177
2010 Certified Tax Rates	179
Budgeted Funds Summary	180
Five-Year Summary	181
Demographic Components	182
Employee Cost Summary	184
Police/Fire Expenditures	185
Personnel Summary	186
Fee Schedule	190
Glossary	198



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Lincoln Park

Michigan

For the Fiscal Year Beginning

July 1, 2009

A handwritten signature in black ink, appearing to be 'HAR'.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Egan'.

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, 2009. 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 2010/11

December	<ul style="list-style-type: none">• Mid year Budget Report Prepared• Capital budget manual and forms distributed to all offices• Offices submit Capital requests• Prior year Annual Audit released
January	<ul style="list-style-type: none">• Revenue and Expenditure forecast prepared• Updated Revenue Study of fees and charges prepared• Preparation of Municipal Capital Improvement Plan and Multi-year Financial Plan• Finance prepares current year Budget Amendment• Personnel costs for Proposed Budget prepared• Preparation of the Water Supply & Sewage Disposal System Rate analysis• City Council approves current year Budget Amendment
February	<ul style="list-style-type: none">• Distribute Operating Budget Manual and Revenue Worksheets• City Council Strategic Planning Workshop – Five year planning session
March	<ul style="list-style-type: none">• Operating Budget Worksheets due from all departments• Revenue Worksheets due from all departments• City Management analyzes Department’s budget requests• Revenue Forecast prepared by City Management• Budget Meetings held with all City Departments• City Manager makes final proposed Budget recommendations• City Management prepares Proposed Budget document• Proposed Budget duplicated
April	<ul style="list-style-type: none">• Budget Notice published in local newspaper• Recommend budget to council – May 3
May-June	<ul style="list-style-type: none">• Set Public Hearing for Budget – May 17• City Council adopts Appropriations Resolution – June 7 (1st Monday in June)
July	<ul style="list-style-type: none">• City Management prepares final current year Budget Amendment• City Management prepares Approved Budget document incorporation of City Council adjustments• Approved Budget document distributed at first City Council meeting in July• Preparation of Capital Improvement Status Report• Begin Monitoring Budget Performance

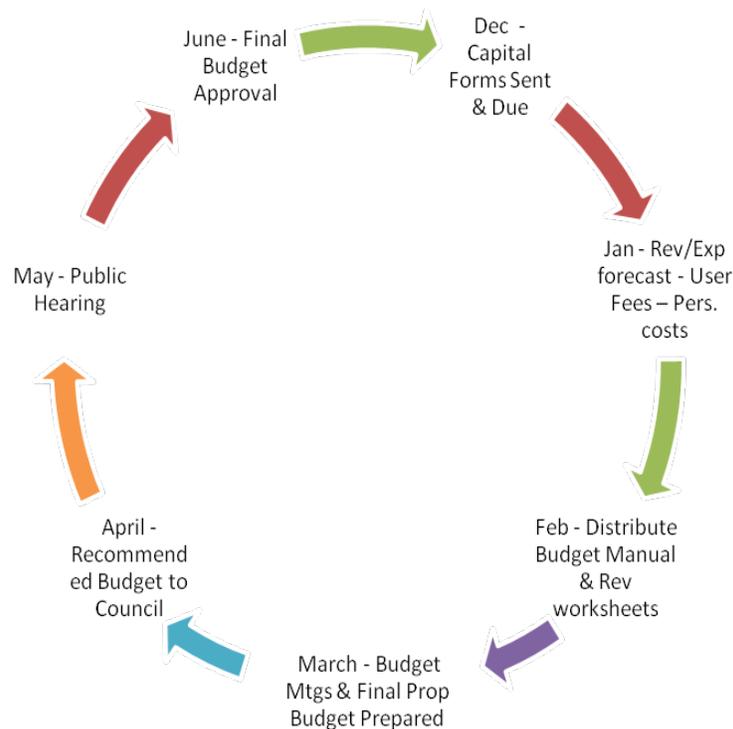


BUDGET CALENDAR 2010/11

BUDGET PROCESS

In December of each year the process begins for the next budget cycle. Capital forms are sent to departments and this is the basis for beginning the budget process. Once the capital forms are received they are given priority and the City can determine the amount to be funded for Capital Outlay the following year. In January, The Finance Director begins the revenue and expenditure forecasts and prepares personnel expenditure estimates for the budget. In conjunction with this the City updates the fees and charges and adjusts them where necessary. In February and March there are several budget meetings with Departments and the final budget process is underway. The City Manager makes and prepares the final budget document and presents it to City Council. The Recommended Budget is presented to Council in May and the Public Hearing is set. The Final Budget is then adopted by Mayor and Council no later than the 1st Monday in June according to the City Charter.

The new budget goes into effect on July 1st. City Management and Finance monitor the budget on a monthly basis and revise the budget within the budgetary centers when needed. Any revisions to the budget which would amend the approved revenues or expenditures by budgetary center must be approved by the City Council.





BUDGET MESSAGE



BUDGET MESSAGE

DATE: May 3, 2010
TO: The Honorable Mayor and City Council
FROM: Steve M. Duchane, City Manager
SUBJECT: Transmittal of the Adopted Budget for 2010/11 Fiscal Year

Dear Mayor Vaslo and the Lincoln Park City Council:

This constitutes my recommendations to be reviewed in conjunction with the proposed financial plan and budget prepared by the Finance Director.

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) 2010/11, beginning July 1, 2010.

The FY 2010/11 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

Introduction

City officials have considered and will continue to address many complex issues when establishing the upcoming year's budget such as tax rates, fees, labor requirements and service programs. To prepare strategically for future challenges, the five-year financial plan that was prepared with the assistance of the independent auditors provided an external perspective to plans and programs. This budget forecasts the probable impact of changes to revenue and expenditures based on assumptions derived from demographic and historical financial patterns that are rapidly changing.

The hard economic times in Michigan continue. High unemployment rates persist, difficult and painful economic developments are covered in the newspaper headlines all too often, and state government continues to wrestle with these and other developments. The State's problems become our problems as revenue levels remain stagnant or decline. Expenses continue to grow as important and significant costs such as employee and retiree healthcare costs keep escalating. It appears that municipalities around the state are in actual and persistent danger of becoming financially insolvent. The prospect of emergency receivership is all too real for many municipalities across Michigan, including even the largest city in our state.

Simply stated, municipal government in the State of Michigan is in a state of crisis. Nothing less than a profound change in our state's municipal finance model will resolve this crisis in the long term. We require a complete overhaul of how we finance municipal government in this state in order for Lincoln Park and other municipalities to thrive and to continue to offer the services that we offer. These services, such as police and fire protection, road maintenance, water and sewer services, and garbage pickup, are critical to the daily quality of life in our communities. Municipal government is one of the best investments we can make in Michigan and our economic recovery and it is time that this investment was properly and adequately made.

Lincoln Park has been heading for fiscal trouble for a long time – for example, 3 of the last 7 years, expenditures exceeded revenue and in the other three years revenue barely covered expenses. Significant programs such as the early retirement incentive program, employee reductions, and reduced cost bid results for insurances, garbage pickup and better financial management have edged the City along with all the stability that could be achieved. Looking back to 2004, I assumed a budget of \$24,293,000 and today's adopted budget is \$23,694,990.

We had previously projected that revenue was going to be flat, as part of the structural problem with the municipal finance model in Michigan is:

- No upside for a built up, older community with no open land



BUDGET MESSAGE

- No big development to boost revenue by local taxation
- Our only option was to work within inflation based revenue growth
- Taxable value of property is dramatically decreasing by double digit percentages and will continue to do so for several fiscal years

Now, in 2010/11 we must project **reduced income from property taxes and State Shared Revenues.**

Property taxes are the City's main revenue source. In the past year, the market value of property has decreased. However, prior to the latest assessment at December 31, 2009, the taxable value for the City showed some increase, albeit by very small amounts. This is because there was still a "gap" between the taxable value and the state equalized value. Under Proposal A, the taxable value could continue to rise until it reached the state equalized value. With the assessments at December 31, 2009, the City experienced a loss in taxable value of 10.2%. Taxable value decreased from \$793 million to \$712 million. Predictions for 2010 indicate a similar loss for next year and then it is hoped that there will be a gradual evening out of the taxable value.

For an older community, Lincoln Park had still experienced increases in its taxable value, now, the trend changes as follows:

Tax year 2006	748,617,000	+4.6%
Tax year 2007	781,028,000	+4.3%
Tax year 2008	792,167,000	+1.4%
Tax year 2009	793,185,000	+0.1%
Tax year 2010	712,274,000	(10.2%)
Tax Year 2011	629,346,000	(10.0%)

When discussing property taxes, it should also be noted that in years when Lincoln Park's taxable value increased by more than inflation, the Headlee Amendment required the City to roll-back or reduce its millage rate so that the total taxes collected were not greater than inflation. Lincoln Park's charter maximum for operating mills is 20. However, due to the Headlee Amendment, the maximum the City could levy for operations had been rolled back to 15.5567 mills. The City recently passed two special millages that will bring the total closer to 20 mills, but these levies are only in place through one more tax billing. The millages will be placed on an upcoming ballot for renewal.

During the past six years we knew that expenditures were continuing to rise, therefore as we said in 2004 and now again in 2010:



BUDGET MESSAGE

- This is the 5 year plan – look ahead and see where we will be. As a result of the plans, we have already reduced the operation to basic core services or in street terms, bare bones
- Expenditures are down \$3.8 million from 3 years ago. Significant on this size General Government Fund Budget.
- Lincoln Park offers only the very basic services. There is no aquatic center, no streetscapes, no golf course. Look at the facilities we have, not extravagances. No one can accuse City officials of spending without fiscal controls
- In the effort to cut costs, we did the early out incentive or ERI
- Then we asked the voters for the temporary millages, to give city government some breathing room to look for further ways to reduce costs.
- The overwhelming problem is that so many of the costs are fixed
 - Pension by state law
 - Retiree health care costs
 - Reduced employee staffing by 61 FTE since '98 or a 1/3 less than 10 years ago while maintaining the same or improved services.

Now, in 2010/11 we will take the following steps to further address the controllable expenditures.

Staffing levels will be constantly under review and after two positions are reduced by adoption of this budget, the level is expected to change as vacancies occur, as most positions will not be re-filled when vacant providing flexibility and opportunities for continual department re-organization. Of course, the limit will be when continuation of operations cannot be maintained. The City has taken steps in recent years to decrease the number of City employees. The total number of employees has decreased from 180 to less than 141.

- Police and Fire – Management projects no salary increases for the next five years (0% wage increases) based on union negotiations and/or arbitration. However, there are some employees who are not yet at the full pay scale under the union contracts. As such, they will receive some step increases over the next four years.
- Other Departments - Wages are forecast at 0% increases.

Fringe Benefits. This category includes the costs noted below. These expenditure were estimated at a 5.0 percent inflation rate per year for all years in the five year plan but due to final premium numbers received by the health care providers, the budget



BUDGET MESSAGE

includes a 23% increase in this budget. The costs and their expected annual increase are as follows:

- Social Security and longevity - 2%
- Vision - 8%
- Life insurance - 8%
- Long-term disability - 2%
- Dental - 15%
- Hospitalization-23%

The hospitalization line includes only medical premiums for active employees. The employees have a choice of health plans. Health plan costs were projected to decrease by approximately \$150,000 due to cost savings realized through one arbitration award with the Police Officers. Unfortunately, the rates for this plan rose by 23% following the award. We intended to place this same plan in all other groups by labor negotiations but now must alter our plans and implement another plan and this will result in additional savings of \$250,000 although we are unable to budget for that reduction until the labor groups negotiate with us to achieve this reduction. Retiree health care premiums are increasing by an average of 23% according to the rate renewals, resulting in a new funding demand of over \$500,000 for the fiscal year.

The City's annual required contribution for Police and Fire System for the 09-10 fiscal year was \$2,558,000 according to the actuarial valuation. Contributions were projected to increase 5% for the budget year 2010/11 but the final numbers came in at approximately 15%. This resulted in an increased annual payment of \$368,000.

The Municipal Employees System contribution is meant to cover water and sewer and court employees as well as General Fund employees. The required 09-10 contribution of \$1,812,000 was allocated to the General Fund in the amount of \$1,074,000, consistent with previous year's allocation of approximately 60% of the cost. Contributions are estimated at 14% increases for the next fiscal year.

Starting in 07/08, the City has decided to budget for all retirement payments in the General Government function rather than having the costs spread among the departments, including Police and Fire. In the forecast, the total retirement contribution is shown under the General Government function.

What no one anticipated are the events of the last year and those subsequent to October of 2008. These economic events took away any breathing room. If we can't cover costs with these temporary millages, how do we cover costs in 3 years? Status quo is not an option; it is a recipe for disaster. The key issues facing the City are as follows:



BUDGET MESSAGE

- Taxable values: Property tax is 60% of revenue. This had always gone up by inflation, now will be a decrease – we will lose \$1 million plus annually.
- State Shared Revenue – the state is in poor shape. We have to rely on the state sales tax for 25% of the budget and this is a huge concern.
- Building permits – little to no activity, plus we are losing money on this function
- Investment earnings – besides the hit to revenue, this is also impacting legacy costs
- The value of the City's Pension Fund investments had already decreased by about 1/3 from 5 years ago and now they just took another huge hit. This will translate directly into higher contributions from the GF. There is no Act 345 levy to rely on and Lincoln Parks systems are grossly under funded. Some of the comparables have double and triple the funding levels.
- These were promises made during better economic times
- Contributions have quadrupled in P&F and doubled in ME (and this is before the latest huge decline)

Simply put, Lincoln Park Government is performing many good quality services but income troubles are structural. Everything is working against a stable local government to the point where the basic services are now threatened.

While no Michigan community should be planning on an increase in revenue unless they have a huge new development, Lincoln Park is worse off than most others, as it is an older community on the border of the City of Detroit. Detroit has lost its industrial base that affects Lincoln Park as a place where workers reside. The residential property tax base doesn't support any revenue increases. Our pension and OPEB liabilities are higher than the others as the level of benefit did not match the income available to the city. The City only began to change to defined contribution plans since 2005. The DDA is creeping along whereas others have used this for new facilities and organized new development around it producing a dual positive result. The City does not have an Act 345 plan to fund the police and fire pension system or revenue from the sale of a hospital to help. The court is at best a small drain, not a benefit of revenue over expenses as found in nearby communities.



BUDGET MESSAGE

2010/11 BUDGET PLAN AND KEY RECOMMENDATIONS

Lincoln Park city government continues to do what can be done to manage these problems given a financial environment that requires basic restructuring in order to continue to exist, let alone thrive. A brief summary of some of these efforts in our next fiscal year are proposed to include the following:

1. Working to find staff efficiencies to keep our level of employees reasonable, efficient, and affordable. We must utilize technology more than before.
2. Seeking cooperation from employees through the collective bargaining process to achieve meaningful and necessary cost reductions in order to maintain the viability of your local government and our ability to provide the local services we all rely on
3. Seeking new and improved ways to administer and provide the required pension and healthcare obligations to employees. One example is seeking a shift to the Municipal Employees' Retirement System (MERS) pension system that would generate superior investment returns, reduce administrative costs, and improve the financial health of your city government
4. Full-time layoffs and vacating of opening positions:
 - One Purchasing/Human Resource Assistant in the City Management Office
 - The Budget reassigned two more Public Service Workers to Water and Sewer fund and do not plan on replacing any positions as employees retire preparing for the labor contracts that are to expire in 2010 that need to result in substantial change to the base cost of Public Service Employees.
5. Significant overtime reductions in all offices including Police, Fire, DPS, Field Operations, and City Administrative Offices.
6. Encourage 25th District Court to model reduced Salary and benefit programs and conform its expenditures to the Five-Year Financial Model Forecast.
7. Change procedures that effect the code and environmental to reduce pre-funding of expenditures and no-recovery charges.
8. Implement Automated Water System Improvement Project (AMR2010WS)with revenue bond proceeds seeking to reduce the almost \$700,000.00 water loss revenue. Continue to enforce the water theft program.
9. Tree cutting will be on an as-needed basis. The criteria will be based on safety trims/removals, not aesthetics. Encourage residents to pay for their own removal. Any tree removed that is not deemed an emergency by the Department, will be charged to the residents with a maximum two-year payback program. We have allocated a small \$10,000 dollar general fund amount to public property trees that are not addressed previously and although not significant, by using contractors we will make material progress.
10. Kennedy Memorial Building
Building Services continued with volunteers, fee staff and one full-time



BUDGET MESSAGE

Staffing/Clerical to be supported from program revenues allocated from:

- \$20,000 SMART
- \$35,000 CDBG
- \$3,000 General Government

The essential transportation services for seniors' medical trips and shopping will continue. However, casino and charter trips will be subsidized. Recreation Programs will be the same procedures as present, except fee based programs (self-supporting).

In summary, with all changes, this will leave a planned use of previously anticipated unassigned General Fund Balance that was added in 2009/10 brought forward to balance the recommended budget of \$1,371,163. The Finance Director and I are making this recommendation as *phase one* of the first two year steps in accordance with the key five-year budget issues. This will provide a "Soft-Landing" year and will allow the Mayor and Council to implement an organized abandonment strategy restructuring the City government services with re-negotiated labor cost decreases, planned layoffs to be effective July 1, 2011 of 3 more Public Service employees, 2 Code Enforcement Officers, 12 Fire Fighters and 18 Police Officers.

The Library will continue to operate on the last year of the .35 millage approved by the voters that expires on 6/30/2011 with General Fund subsidy of \$0.00. By November, should the millage fail to pass, the remaining months till millage expiration will provide adequate time to prepare for Library shutdown on 6/30/11.

This budget, with restraint continues to provide the necessary funding for leisure programs including the Senior Activity Center and Kennedy Memorial Building community rental and uses until 6/30/10 and balanced budget with revenue from prior year equity will provide the community and city government to prepare for organized closure of these programs on 6/30/11. Another leisure program subsisting on General Fund reserves that will be recommended for elimination on 6/30/11 is the \$17,000 annual subsidy to the Historical Museum. This program has generally spent less than the allocation and, I assume, that with reasonable consideration on the part of the advisory commission to continue this, the interests of the museum and the budget constraints will keep the museum open.

These projected reductions taken with the reductions presented for approval with this budget are key in this recommendation to use reserves in a planned drawdown manner and do not avoid reductions. Simply it plans on them and provide a transition period.

Although not the general fund, we are recommending the same planned transition with refuse/ garbage collection services. We will continue the same level of weekly trash collection for two years and the City has recently signed an extension to reduce costs by



BUDGET MESSAGE

over \$100,000. This keeps the program affordable within the special refuse collection millage and not dependent upon subsidy from the general fund.

General Fund

Summary of Significant Forecast Assumptions

All forecasted revenues and expenditures are reported using the current financial resources measurement 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 3, 2010, 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 2010-11 are based on the current amended budget as adopted by the City Council.
- 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 Finance Director and various Department Heads, State of Michigan Departments, and other professional sources.

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.



BUDGET MESSAGE

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 2010-11 year are based on taxable values and millage rates. For fiscal years thereafter, forecasted future revenues estimates are based estimates and the reader should be aware of severe economic changes impacting all assumptions as major restructuring of municipal finance practices are occurring at this time.
- 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 were first levied on July 1, 2008, which resulted in additional 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 3.4591 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 \$100,000 for 08/09. Going forward, we had modified the compost fee and eliminated the need for subsidy transfer from general revenues until the reduced taxable values required us to do so.

State Shared Revenue – For estimating revenue sharing 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 but without a Constitutional guarantee, places this funding source continually at risk. We anticipate that statutory revenue sharing will, at best be constantly adjusted as of the latest estimates of May 3rd, 2010.



BUDGET MESSAGE

The recommended budget assumes that statutory and constitutional revenue sharing payments will be at the recently reduced level. This is partly based on the State Executive Budget recommendations issued 2010, which indicated that revenue sharing would be flat from 2010 to 2011.

Cable Television Franchise Fees – The fee estimates for the 2010-2011 year are based on the current budgeted estimate of \$425,000. Due to the 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 2010-11 are based on the current budgeted estimate of \$1,368,382. The City will not be able 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, while keeping in mind that the City is responsible for the funding. The City has entered into an Administrative Agreement with the Court beginning July 1, 2010 which will eliminate duplication of administrative processes and help ensure that there is more continuity between the two. The Court's Accounts Payables and Payroll will now be run through the City's General Ledger system.

Library Fines – Fines and forfeitures for 2010-11 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 but have been reduced to reflect the decrease in taxable values.

Interest – Interest income is estimated to be \$5,000 in 2010-2011. This is a decline of over \$150,000 from just a few years ago due to the economic downturn and substantially reduced interest earning rates. The City continues to look at ways to increase these rates but with little available cash, investment options are limited.

Rental Inspection – Rental inspection fees vary from year to year depending on the timing of inspections.



BUDGET MESSAGE

Building Permits – The City has little vacant buildable land and, as such, building permit revenue is not expected to increase. The economic restructuring in Michigan and the area give cause to predict reduced permit activity. In the recommended budget, building permit revenue is projected to decrease to \$429,600.

Community Center – The City does not plan to subsidize the operations of the community center, having leased it to a private recreation company.

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 is required to record the liability for pre-funding retiree health care. Beginning in 2009, based on actuarial valuations performed as of June 30, 2008, expenditures for the pre-funding of retiree healthcare was estimated at \$2.9 million for municipal retirees and \$2.6 million for Police and Fire Retirees. The impact is the net expenditure amount between \$4 million total cost and the cost that the City is already reflecting within the General Government department of over 1.8 million for retiree health care premiums for retirees. 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 10-11 fiscal year is budgeted at \$2,925,995 according to the actuarial valuation. 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 Fund and Court employees as well as General Fund employees. The required 10-11 contribution of \$1,092,874 has been allocated to the General Fund consistent with previous years.

Retiree Health Premiums – Retiree health care premiums are forecasted to increase by approximately 23% which puts the City in a further financial burden.

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.



BUDGET MESSAGE

Expenditures

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 \$4,222,360 in 2009.

Pension costs are often referred to as legacy costs or costs that continue from the past. Each year the City actuarial General Fund contribution to both the Police and Fire and Municipal Systems is \$4,018,869 which is 17% of the budget alone. In addition, the annual pay-as-you go costs for retirees health benefits is \$2,410,730 and prescription drug costs add another \$1,132,818. 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	\$23,694,990
Retiree Pensions	\$ 4,609,399
Retiree Health Care	\$ 4,069,130

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

- Funding support to Wayne County for local share of Public Library is \$246,411
- Recreation Programs maintained with fee-for-services support.
- 25th District Court budget \$1,368,382.
- No Personnel salary/wage and benefit changes.
- Revenue Sharing of \$2,431,754 Constitutional and \$1,905,779 Statutory.
- Cable General Fund Franchise fees of 5%. PEG fund is a separate budget.
- All supply expenditures remain the same as the past fiscal year.
- Overtime budgets rolled back to emergency overtime only.
- Rubbish and Trash fund budgeted within revenues from millage of 2.32 as rolled-back by state constitution and statute.



BUDGET MESSAGE

Tax Rates

The proposed tax rate can be summarized as follows:

(Adopted)	(Proposed)	
	2009-10	2010-11
General Tax Levy	19.3300	19.3300
Solid Waste	2.3278	2.3278
Retention Basin Levy	0.9225	1.0804
Judgment Levy	0.9737	1.2609

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 \$9,102,056 a decrease from the FY 2009/10 appropriation. Only the bare essential projects have been planned for this year. This budget includes a proposal to maintain the existing water rates at \$20.13 Detroit. Sewer disposal proposed system improvements and pass-on rates for sewer charges from the County will also remain flat at 23.04 per 1,000 cubic feet.

The Water and Sewer Fund will become the source of funding for the Automated Meter Reading project AMR2010WS in FY 2010/11. This necessary and progressive project will reduce staff cost by \$250,000 when complete and provide solid reliable up to date flow and billing control and accountability over the system. Revenues projected by Financial advisors will be transferred to the WS Debt service fund established by the bond sale and related covenants. This project is capped at the bond sale authorization of \$3.5 Million in 2010/11. The sale of Limited Tax Obligation Bonds in the amount of \$3.5 million as reported. The new AMR2010WS Construction and related debt service fund will support the implementation of the first year of the project in the field involving replacing, within two years, 15,000 water meters.



BUDGET MESSAGE

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 solvency are:

<i>Cash Solvency:</i>	<i>Having adequate money on hand to pay expenses</i>
Budget Solvency:	Estimated budgeted revenues being adequate to finance the budget's 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 demands 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 2010/11 budget meets the test of budget solvency as it is balanced and in compliance with state law. The budget will use \$1,371,163 from un-assigned fund balance with the intent to provide financial stability in Lincoln Park government to ensure that we are careful not to position forecasts as a final prediction of future financial position, but rather as a tool to: 1) recognize longer-term issues that require a strategic approach; and 2) establish financial parameters within which service strategies must operate in the future. In other words, to allow a "Soft Landing" period to permit the community and levels of employees and, thus, the service levels to stabilize



BUDGET MESSAGE

over a short period of time resulting in the new community service program, smaller, leaner and sustainable by 2012/13 fiscal year.

Twenty eight percent (32%) of new spending will go 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 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 May, 2010. These amounts will vary depending on the State of Michigan Budget.

This budget contains \$0.00 dollars for capital needs for General Fund. The better recommendation would be for a budget of at least \$500,000 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. We will be moving ahead and implementing several road/street projects with the use of current gas and weight revenue from State shared transportation dollars or Act 51. The resurfacing and reconstruction of Riverbank and Porter are recommended for approval with this budget. The sale of Limited Tax Obligation Bonds in the amount of \$3.5 million as reported in the new AMR2010WS Construction and related debt service fund will support the implementation of the first year of the project in the field involving replacing within two years 15,000 water meters.

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



BUDGET MESSAGE

recommended budget must be viewed as a continuous work in progress until stable economic forecasts can be relied upon. The future solvency of the City will depend on the full millage with the Headlee override renewed, as well as, the income from state shared revenues continuing at the existing level and eventually adjusting upwards with inflation or being replaced with a complete new method for financing municipalities in our state. Since this is a balanced budget with use of un-assigned fund balance, if no other revenue reductions occur and spending is controlled as recommended, the projected solvency of the City will be two years with service level organized transfer, elimination or collaboration.

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.

The City budget is presented with multi-year financial plan impact addressed. 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 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 Griggs 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

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.

The use of unassigned fund balance is part of a three-year plan and draws back from the prior year's contribution of a near-equivalent amount. Policy goal met within five-year budget practice.

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 \$4 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

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

Reserve Policy

18% of General Fund operations

The budget provides for a General Fund balance of 19%

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 2010-11 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

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

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 1st 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's 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

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 long-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.

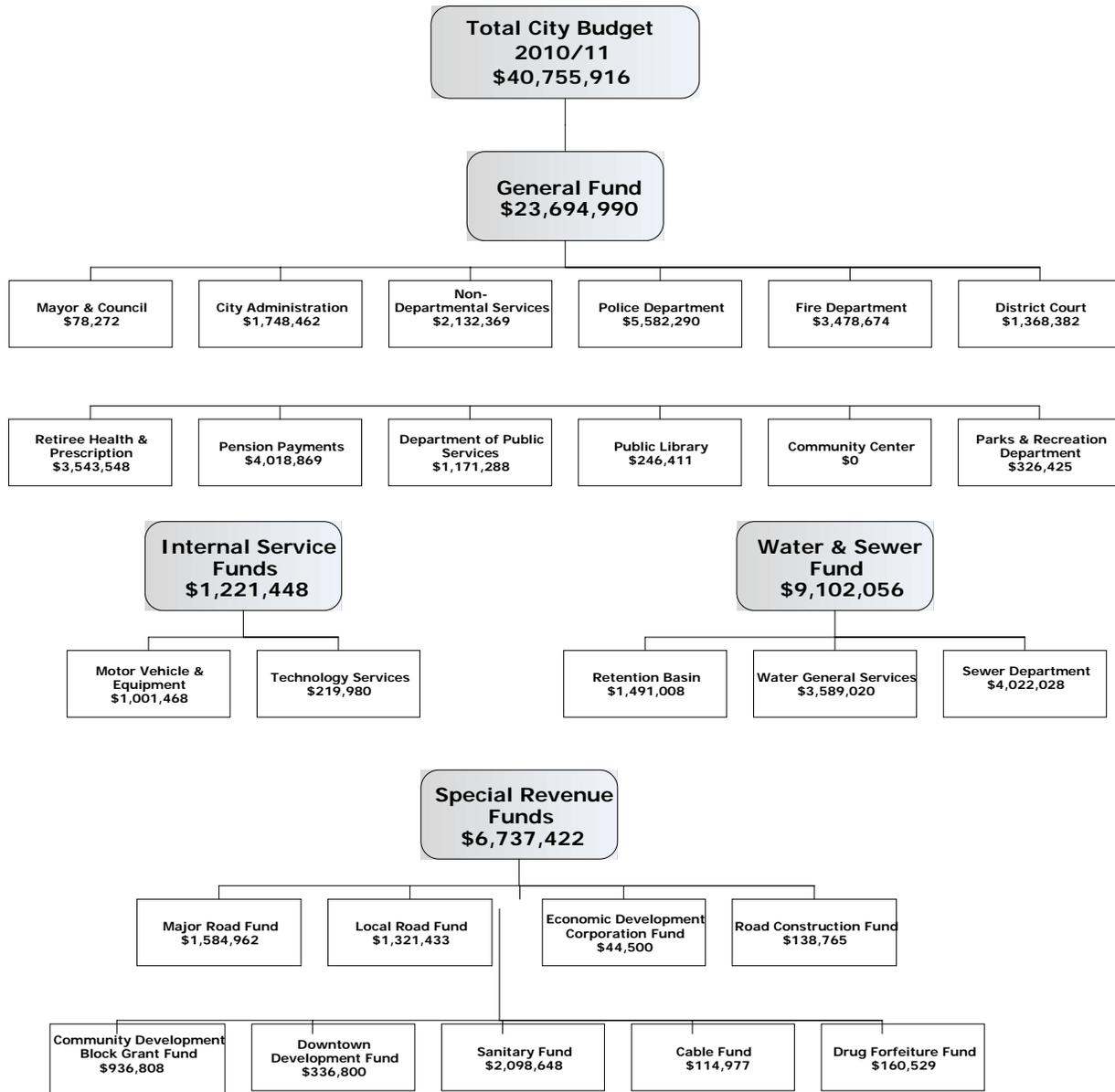
This budget has been developed using the best available information concerning financial trends and community conditions.



APPROPRIATIONS RESOLUTION



FINANCIAL ORGANIZATIONAL CHART



**CITY OF LINCOLN PARK, MICHIGAN
CERTIFIED COPY OF RESOLUTION #2010-144**

REGULAR MEETING OF THE MAYOR AND COUNCIL OF THE CITY OF LINCOLN PARK,
WAYNE COUNTY, MICHIGAN, HELD IN THE COUNCIL CHAMBERS OF THE
MUNICIPAL BUILDING.

DATE OF: June 7, 2010

MOVED BY Councilman DiSanto

SUPPORTED BY Council President Kaiser

**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, 2010
AND ENDING JUNE 30, 2011 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, 2010 and ending June 30, 2011, 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	14,231,345
FEDERAL SOURCES	0
STATE SOURCES	4,452,533
LICENSES AND PERMITS	1,003,250
FINES & FORFEITS	1,516,000
INTEREST AND RENTS	39,000
TRANSFER FROM OTHER FUNDS	0
OTHER	1,081,699
TOTAL REVENUES	22,323,827

EXPENDITURES

MAYOR & COUNCIL	78,272
CLERK	200,556
MANAGEMENT OFFICE	263,372
ELECTIONS	45,875
ASSESSOR	115,029
CITY ATTORNEY	258,700
FINANCE	291,544
TREASURER	157,039
BUILDING & GROUNDS	994,868
HISTORICAL MUSEUM	17,000
POLICE	5,582,290
FIRE	3,478,674
BUILDING	416,347
DEPARTMENT OF PUBLIC SERVICES	81,539
STREET LIGHTING	486,633
SOCIAL SERVICES	171,555

PARKS & FORESTRY	94,881
RECREATION	326,425
COMMUNITY CENTER	0
LIBRARY	246,411
DISTRICT COURT	1,368,382
PLANNING COMMISSION	12,750
COMM PLANNING & DEV	17,895
GENERAL GOVERNMENT	8,988,953
TOTAL EXPENDITURES	23,694,990
TOTAL EXPENDITURES	23,694,990
APPROPRIATED USE OF UNASSIGNED FUND BALANCE	<u>(1,371,163)</u>
TOTAL GENERAL FUND	23,694,990
SECTION 3. That for the said fiscal year there is hereby appropriated out of the Major Streets Fund on an activity basis, the following:	
REVENUES	
INTEREST ON INVESTMENTS	6,700
STATE SHARED REVENUES	1,610,093
TOTAL REVENUES	1,616,793
EXPENDITURES	
ROUTINE MAINTENANCE	712,356
TRAFFIC SERVICES	95,358
WINTER MAINTENANCE	242,250
TRANSFER TO LOCAL STREETS	398,983
TRANSFER TO ROAD CONSTRUCTION FUND	136,015
TOTAL EXPENDITURES	1,584,962
CONTRIBUTION TO FUND BALANCE	<u>31,831</u>
TOTAL MAJOR ROADS	(1,584,962)
SECTION 4. That for the said fiscal year there is hereby appropriated out of the Local Streets Fund on an activity basis, the following:	
REVENUES	
INTEREST ON INVESTMENTS	21,750
STATE SHARED REVENUES	539,468
TRANSFER IN - MAJOR STREETS FUND	398,983
TOTAL REVENUES	960,201
EXPENDITURES ROUTINE MAINTENANCE	871,967
TRAFFIC SERVICES	126,975
WINTER MAINTENANCE	322,491
TOTAL EXPENDITURES	1,321,433
USE OF FUND BALANCE	(361,232)
TOTAL LOCAL ROADS	1,321,433
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:	
CABLE T.V. REVENUES	85,350
CABLE T.V. EXPENDITURES	114,977
SECTION 6. That for the said fiscal year there is hereby appropriated out of the Sanitation Fund on an activity basis, the following:	
SANITATION REVENUES	2,098,648
SANITATION EXPENDITURES	2,098,648

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:

COMMUNITY DEVELOPMENT GRANTS REVENUES	936,808
COMMUNITY DEVELOPMENT GRANTS EXPENDITURES	936,808

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

DRUG/FORFEITURE REVENUES	125,800
DRUG/FORFEITURE EXPENDITURES	160,529

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

ROAD CONSTRUCTION REVENUES	137,515
ROAD CONSTRUCTION EXPENDITURES	138,765
USE OF FUND BALANCE	1,250
TOTAL ROAD CONSTRUCTION FUND	138,765

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:

WATER AND SEWER REVENUES	10,152,792
WATER AND SEWER EXPENDITURES	9,102,056

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:

VEHICLE AND EQUIPMENT REVENUES	996,468
VEHICLE AND EQUIPMENT EXPENDITURES	1,001,468

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

TECHNOLOGY SERVICES REVENUES	165,422
TECHNOLOGY SERVICES EXPENDITURES	219,980

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

ECONOMIC DEVELOPMENT CORPORATION REVENUES	22,550
ECONOMIC DEVELOPMENT CORPORATION EXPENDITURES	44,500
APPROPRIATED USE OF FUND BALANCE	21,950
TOTAL ECONOMIC DEVELOPMENT CORPORATION	44,500

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:

DOWNTOWN DEVELOPMENT AUTHORITY REVENUES	432,605
DOWNTOWN DEVELOPMENT AUTHORITY EXPENDITURES	336,800

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, 2010 through June 30, 2011. 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, 2010:

Water Rates	\$	20.13 per 1,000 cu ft.
Capital Improvements	\$	2.90 per 1,000 cu ft.
Sewer Rates	\$	23.04 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	\$	6.00 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:

OPERATING MILLAGE*	19.3300
SANITATION MILLAGE*	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.

Motion carried.

NAY: Councilpersons Kandes and Murphy

I, DONNA BREEDING, duly authorized City Clerk of the City of Lincoln Park, do hereby certify that the above is a true copy of a Resolution adopted by the City Council at a Regular Meeting held under the date of: June 7, 2010.

Donna Breeding

**DONNA BREEDING, CMC
CITY CLERK**



COMMUNITY TRENDS



ORGANIZATIONAL STRATEGY AND PLAN

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

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

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

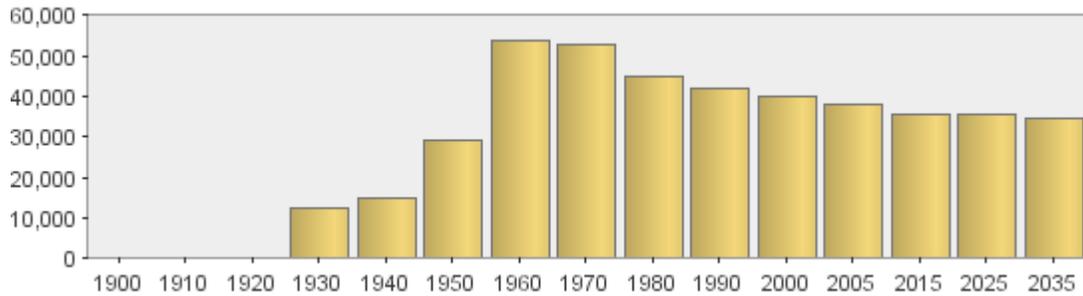
Weaknesses

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 2000	SEMCOG Jun 2008	Change 2000-2008	SEMCOG 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 1990-1999	SEMCOG 2000-2006
Natural Increase (Births - Deaths)	170	124
Births	587	547
Deaths	417	423
Net Migration (Movement In - Movement Out)	-352	-404
Population Change (Natural Increase + Net Migration)	-182	-279

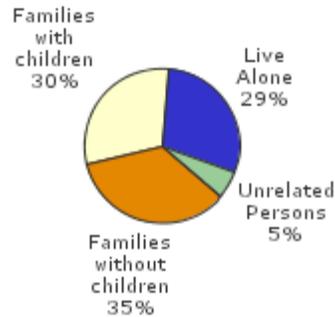
Source: Michigan Department of Community Health
Vital Statistics, U.S. Census Bureau, and SEMCOG.



COMMUNITY PROFILE

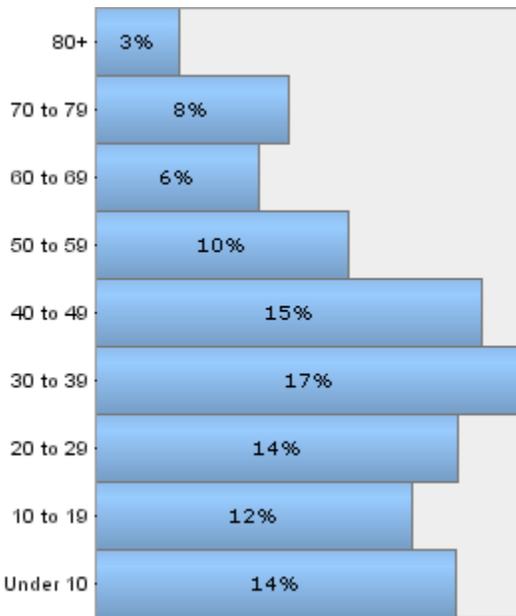
Demographics

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
Total Households	16,204	-53



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
Total	40,008	-1,824



Senior and Youth Population	Census 2000	Change 1990-2000
65 and over	5,640 14.1%	-384
Under 18	9,732 24.3%	-413

Note: Population by age changes over time because of the aging of people into older age groups, the



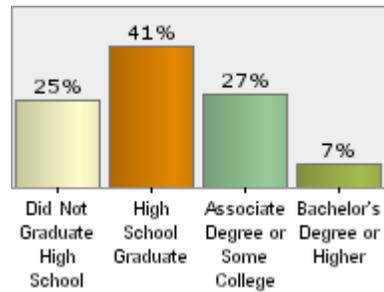
COMMUNITY PROFILE

5 to 17 6,961 17.4% -205

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%
Total Population	41,832	100.0%	40,008	100.0%	0.0%

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%

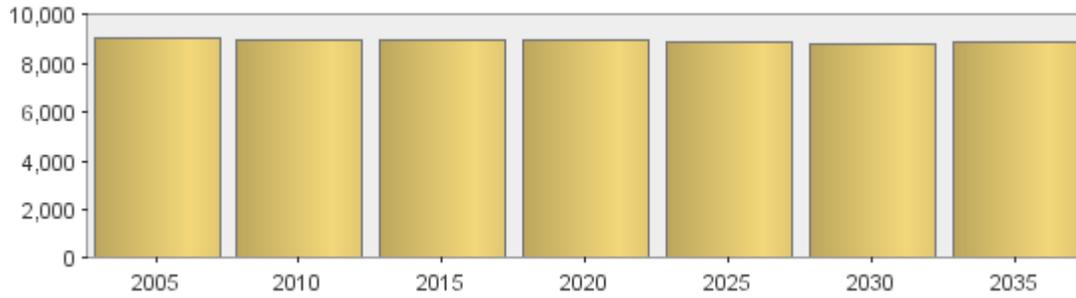


* Population age 25 and over



COMMUNITY PROFILE

Job Forecast



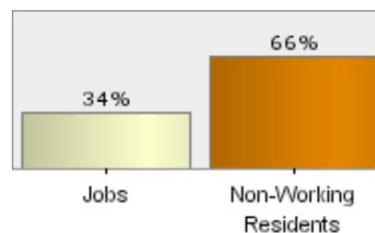
Note: Numbers are by place-of-work. They include wage and salary jobs as well as self-employed, but do not include Farming, Construction, and Military jobs. If any five-year interval employment numbers from 2005-2035 are not shown, the numbers were blocked for confidentiality reasons.

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	
Total Jobs	12,380	10,859	-1,521	

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
Daytime Population	32,296	-3,090



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		8,256	100.0%

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		18,091	100.0%

Income	Census 2000	Change 1990-2000	Percent Change 1990-2000
Median Household Income (in 1999 dollars)	\$ 42,515	\$ 1,457	3.5%

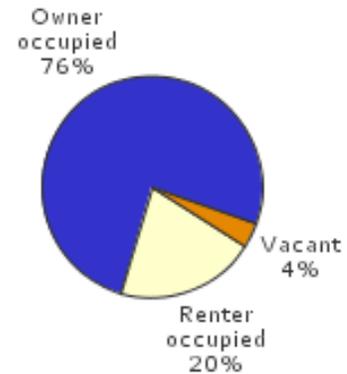


COMMUNITY PROFILE

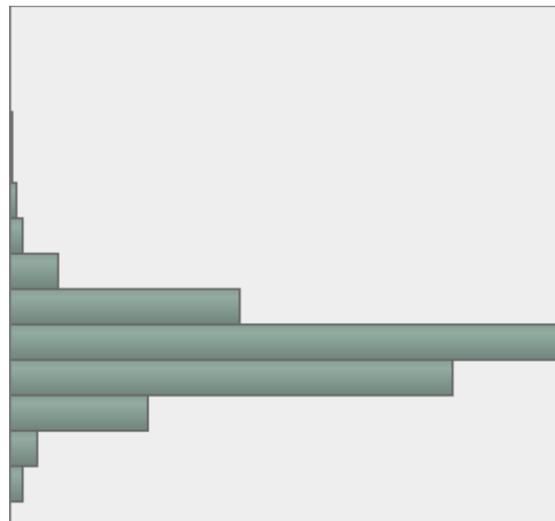
2000-2007

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	-
Total Housing Units	16,763	16,821	58	70
Units Demolished				32
Change in Licensed Manufactured Housing Park Sites				0
Net (Total Housing Units - Units Demolished + Change in Licensed Sites)				38

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



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



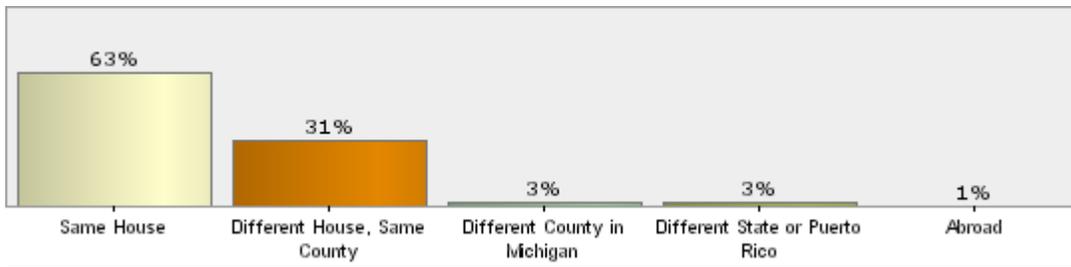


COMMUNITY PROFILE

\$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 *

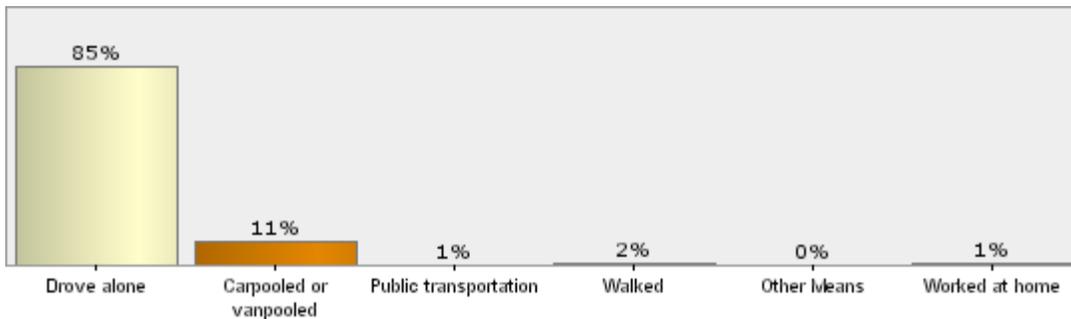


* This table represents persons, age 5 and over, living in Lincoln Park in 2000. The table does not represent persons who moved out of Lincoln Park from 1995 to 2000.

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
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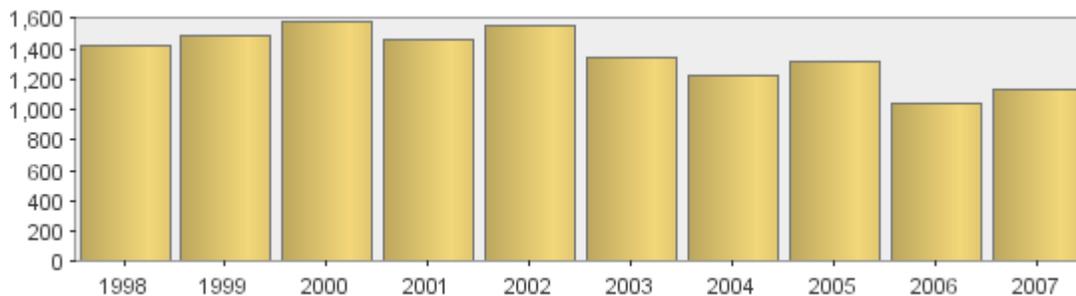
COMMUNITY PROFILE

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%
Resident workers age 16 and over	18,355	100.0%	18,096	100.0%	0.0%

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

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%
Total Crashes	1,343	1,231	1,323	1,041	1,133	100.0%

Crashes by Involvement	2003	2004	2005	2006	2007	Percent of
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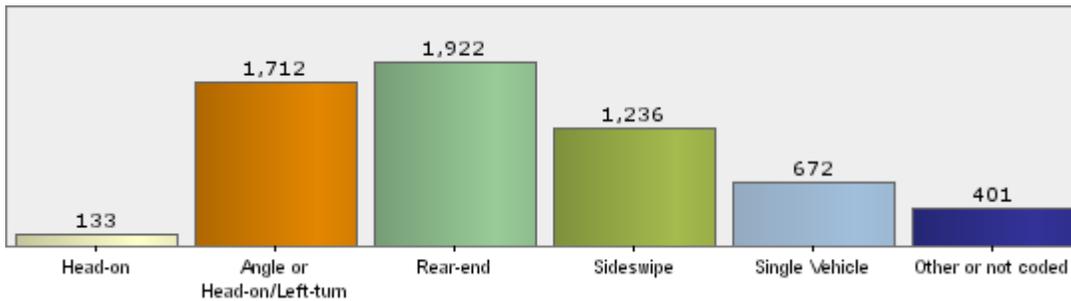


COMMUNITY PROFILE

Crashes 2003-2007

Crash Type	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%

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%
Total Crashes	1,343	1,231	1,323	1,041	1,133	100.0%

Age of Drivers Involved	2003	2004	2005	2006	2007	Percent of Crashes 2003-2007
65 and older	184	201	188	145	155	7.4%



COMMUNITY PROFILE

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%
Total Drivers	2,636	2,392	2,614	2,013	2,222	100.0%

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

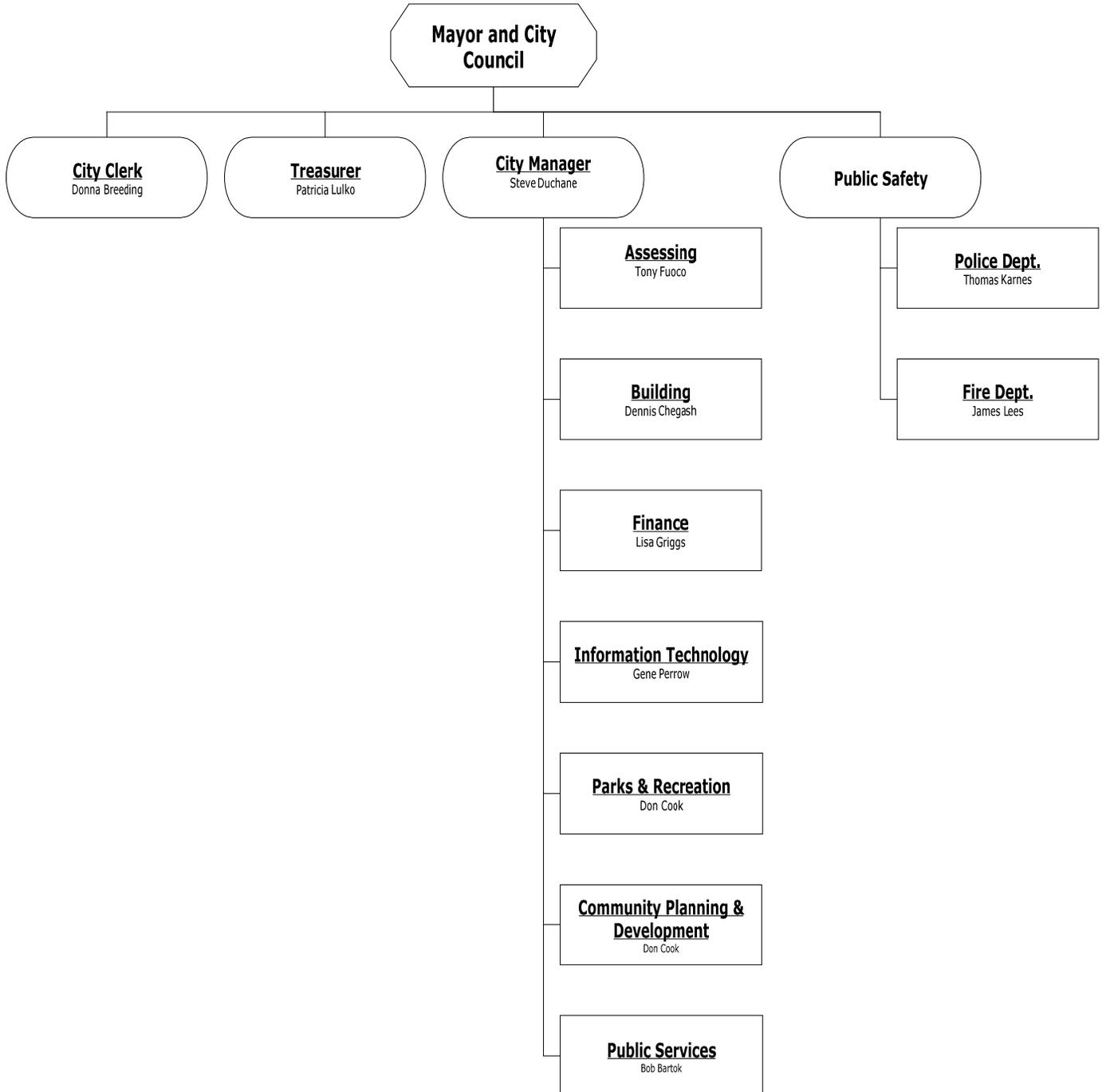
Land Use / Land Cover (in acres)	SEMCOG 2000		Change 1990-2000	
Residential	2,527	67.5%	8	0.3%
Single-Family	2,446	65.3%	7	0.3%
Multiple-Family	81	2.2%	2	2.2%
Non-Residential	1,097	29.3%	62	6.0%
Commercial and Office	413	11.0%	30	7.8%
Industrial	118	3.2%	12	11.7%
Institutional	249	6.7%	5	1.9%
Transportation, 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%
Total Acres	3,744	100.0%	0	0.0%



DEPARTMENTAL PROGRAMS



CITY ORGANIZATION CHART





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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 67,908	\$67,917	\$ 67,922
Supplies	175	1,000	1,000
Other Charges	6,839	9,450	9,350
Total	\$ 74,922	\$ 78,367	\$ 78,272



CITY COUNCIL

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

None to Note

2010/11 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>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output	Regular City Council Meetings	52	52	52
	Special City Council Meetings	3	5	5
	Public Hearings Held	3	5	5
	Ordinances and Amendments Adopted	5	5	5
	Agenda Items Reviewed and Acted Upon	382	400	400
Efficiency & Effectiveness	City Council Member Attendance at Council Meetings	100%	100%	100%
	% Legislative Items Acted on within 1 month	100%	100%	100%
	Avg. # of Residents Attending a City Council Meeting	17	20	20



CITY CLERK

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 5th and General Presidential Election November 4th, 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.



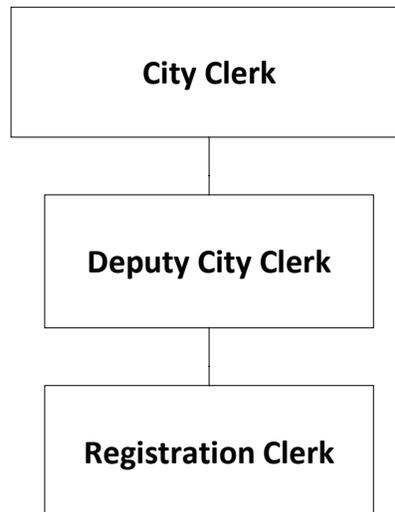
CITY CLERK

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 1st 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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 205,353	\$ 195,331	\$ 202,086
Supplies	9,991	19,500	19,500
Other Charges	20,028	28,295	24,845
Total	\$ 235,372	\$ 243,126	\$ 246,431

SUMMARY OF BUDGET CHANGES

Significant Notes-Compared to the 2009/10 Budget

Personnel Services - Personnel Services have increased because of health insurance premium increases.

Supplies – There were no significant changes in this category.

2010/11 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.
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.



CITY CLERK

<i>Performance Indicators</i>		<i>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output	Compile & prepare Council Agendas	52	52	52
	Review Agenda Statements & Resolutions	475	450	450
	Create and Transmit Electronic Agenda Packet	416	416	416
	Prepare and review Council Meeting Minutes	26 Meetings 290 Pages	52 Meetings 200 Pages	52 Meetings 200 Pages
	Attend and prepare minutes- Special Meetings/Study Sessions	24 Meetings 24 Pages	30 Meetings 32 Pages	30 Meetings 32 Pages
	Issue Dog Licenses	2150	2,500	2,500
	Late Notices/Dog Licenses	1200	1,000	1,000
	Process & Issue Absentee Ballot requests	5000	5,000	5,000
	Invoice Business Registrations	845	820	820
	Process Registrations and Licenses	1200	1,250	1,250
	Issue Violations	49	10	10
	Court Appearances	2	2	2
	Issue Garage/Yard/Moving Sale Permits	2059	2,000	2,000
	Research & Review Council Requests	515	400	400
	Research & Retrieval of Dept. Requests	385	360	360
	Administer Elections	2	2	2
	Update Death Certificate Index	2100	400	400
	Birth and Death Certificates Issued	2500	2,000	2,000
	Voter Registration Processing:			
	New Registrations	3000	2,100	2,100
	Cancellations	2766	2,500	2,500
	Voter History Updates	20795	14,000	14,000
	Municipal Code Amendments Processed	n/a	15	15
	Specialty Licenses Issued	n/a	50	50
	Review & Responds to Citizens Complaints/Requests		4000	4000



ASSESSING

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 16,512 parcels, of which 15,748 are Real Property and 764 are Personal Property. The 2010 Assessment Roll has a tentative Assessed Value of 763,930,906 and a Taxable Value of 718,199,341 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.

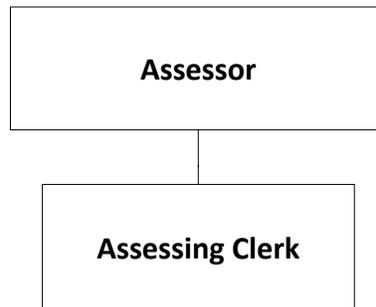


ASSESSING

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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 93,593	\$ 96,847	\$ 95,147
Supplies	8,321	5,500	5,000
Other Charges	14,359	15,132	14,882
Total	\$ 116,273	\$ 117,479	\$ 115,029



ASSESSING

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services – Personnel Services decreased slightly primarily due to the reduction of part time employee costs.

Supplies - Supply charges have decreased due to a reduction in office supplies.

2010/11 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>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output	Assessment Notices Processed	16,510	16,508	16,512
	Property Transfer Affidavits Processed	1,178*	1,445 *	1,500*
	Homestead Affidavits Processed	482*	711 *	700*
	Property Lot Splits/Combinations Processed	7	7	7
	Board of Review Appeals	378	588	500
Efficiency & Effectiveness	Requests and Answers responded to in 1 day	100%	100%	100%
	Equalization Factor	1.0000	1.0000	1.0000
	*NOTE: Property Transfer and Homestead Affidavits are influenced by the Real Estate Market.			



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 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 Coordinator	1
Human Resources Coordinator	1



CITY MANAGEMENT

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 306,167	\$ 292,926	\$235,947
Supplies	(42)	5,000	5,000
Other Charges	18,983	23,275	22,425
Total	\$ 325,108	\$ 321,201	\$263,372

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services – Personnel Services decreased with the reduction of one staffing position. These duties have now been transferred to other positions within City Management and The Finance Department.

Supplies - Supplies were kept status quo.

2010/11 PERFORMANCE OBJECTIVES

1. To review and implement cost saving proposals related to future employee retirement medical benefits.
2. Implement replacement of citywide telecommunication plan.
3. Continue restructuring of the organization and making recommendations to Mayor and Council for realigned services to the community.
4. Continue to review and implement consolidated services where feasible by entering into intergovernmental agreements with neighboring communities and other units of government.



CITY MANAGEMENT

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2009/10 Projected</i>
Output	City Council Agenda Statements Reviewed	382	390	400
	Administrative Policy and Procedure Orders Processed	10	18	12
	Legislative Issues Monitored	7	10	10
	% Correspondences Responded to within 7 days	100%	100%	100%
	% Agenda Items Given to Council within 28 days	100%	100%	100%
	Executive Staff Meetings held	37	39	40
	Mid-year Budget Reports Prepared	n/a	1	1
	Labor Contracts Negotiated	8	7	1
	Employees Hired (Full-time/Part-time)	4	1	0
	Bid Proposals Prepared	15	6	10
	City Contractor Contracts Reviewed	7	20	15
	Council Requests Responded to within 30 minutes	100%	100%	100%
Efficiency & Effectiveness	General Fund Budget Amendments as a % of Adopted Budget	1	1	1
	# of Labor Grievances	3	15	0
	# of days from adoption of Budget to GFOA Submittal	30	90	30
	% of Grievances Resolved Before Arbitration	85%	85%	100%
	% of Grievances Responded to within Deadlines	100%	100%	100%
	# of Employees Not Completing Probation	0	0	0
	Average Response Time to Council Requests	25 min.	25 min.	15 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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Supplies	\$ 200	\$ 200	\$ 200
Other Charges	278,161	233,500	258,500
Total	\$ 278,361	\$ 233,700	\$ 258,700

2010/11 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 advice, 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>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output		Regular City Council Meetings Attended	52	52	52
		Special City Council Meetings Attended	3	5	5
		Public Hearings Held	4	4	4
		Ordinances and Amendments Prepared	3	5	5
		Number of Open Lawsuits	4	10	10
		Number of Closed Lawsuits	4	4	4
		Legislative Issues Reviewed	10	20	20
		Hours Spent on City Business	1500	1500	1500
Efficiency & Effectiveness		% Opinions Replied to on Agreed Schedule	100%	100%	100%
		% Resolutions Drafted on Agreed Schedule	100%	100%	100%
		% Contracts Drafted on Agreed Schedule	100%	100%	100%



FINANCE

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.

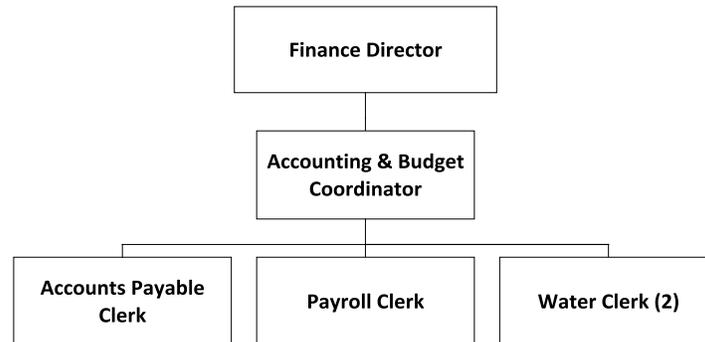
In preparation for this the Department of Finance has the responsibility of reviewing line items and analyzing the accuracy of revenue and expenditure allocations. In doing this it is necessary to have the books complete for the purposes of auditor review and to correctly present the financial position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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 251,498	\$ 263,846	\$271,490
Supplies	4,500	5,000	4,500
Other Charges	15,162	15,453	15,554
Total	\$ 271,160	\$ 284,299	\$ 291,544

General Fund Employees Only—Water Clerks are budgeted under Water/Sewer DPS



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel – Personnel services increased due to the rise in employee insurance plans. Due to ongoing contract negotiations, the actual costs will likely be reduced at the end of the year. 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 – Supplies were reduced from the previous year's level.

2010/11 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.
7. To streamline the City's water billing process through integration of the new automated meter reading system.
8. To upgrade the City's software system to a more user friendly and adaptable system that will allow streamlining and integration throughout all of the various departments of the City.
9. To effectively transition approved bargaining units to MERS.



FINANCE

		<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output		Bank Statements Reconciled	60	63	63
		Accounts Payable Check Processing	3,894	4,008	4,300
		Accounts Payable Invoice Processing	8,298	8,492	8,750
		Requisition Conversion to Purchase Orders	1,765	1,950	1,950
		Water & Sewer Bills Issued	63,176	63,176	63,176
		Water & Sewer Correct Bills Issued	154	165	125
		Final Water Bill Processed	1,200	1,300	1,300
		Risk Management incident assistance	75	125	100
		Defined Benefit Active Employees – Municipal	55	54	48
		Defined Benefit Active Employees – Police	49	51	51
		Defined Benefit Active Employees – Fire	32	32	32
		Defined Contribution Active Employees – Municipal	14	10	9
		Defined Contribution Active Employees – Police	0	0	0
		Defined Contribution Active Employees – Fire	0	0	0
		ICMA – Retiree Health Savings Active Employees - Municipal	14	10	9
		ICMA – Retiree Health Savings Active Employees - Police	0	0	0
		ICMA – Retiree Health Savings Active Employees - Fire	0	0	0
		Payroll Processing on average bi-weekly	220	200	200
		Retiree Receiving Benefits - Municipal	154	154	154
		Retiree Receiving Benefits – Police	92	92	92
		Retiree Receiving Benefits - Fire	53	53	53
		Total Expenditure Review	\$44Million	\$41Million	\$41Million
	Total Revenue Review	\$44Million	\$43Million	\$43Million	
Efficiency & Effectiveness		% Of A/P invoices processed within 30 days	84%	87%	90%
		% Of A/P checks issued without error	98%	98%	98%
		% Of Defined Benefit Pension System - Municipal	58%	58%	58%
		% Of Defined Benefit Pension System – Police & Fire	80%	80%	80%
		Ratio of Defined Benefit Retirees to Active Employees	2 to 1	2 to 1	2 to 1
		Average Days to Process Final Water Bill Request	2	2	2
		Average Days to Reconcile Bank Statements	7	7	7



TREASURY

General Fund – 253

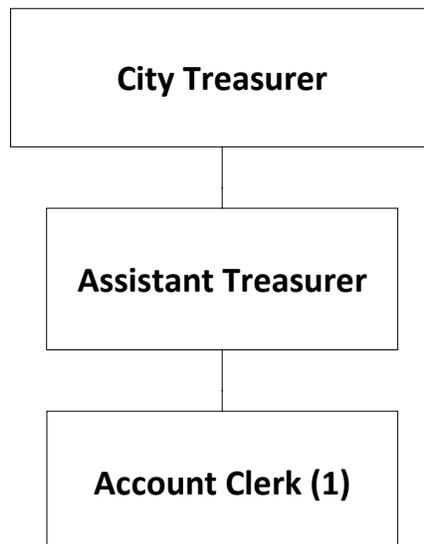
The Office of Treasury is a function of the General Fund and is responsible for processing all revenue received by the City of Lincoln Park. This includes revenue generated by license and permit fees for all departments, municipal water and sewer bill payments, and real and personal property tax collection.

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	1





TREASURY

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 187,963	\$ 135,265	\$ 142,619
Supplies	3,306	4,000	3,500
Other Charges	10,644	11,493	10,920
Total	\$ 201,913	\$ 150,758	\$ 157,039

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services – Personnel services increased due to rising health insurance premiums. These costs will likely be less if a contract settlement is reached.

Supplies – Supply charges were cut to reduce overall spending.

2010/11 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>2008/09 Actual</i>	<i>2009/10 Projected</i>	<i>2010/11 Projected</i>
Output	Real & Personal Property Taxes – No. of Parcels (Summer)	16,667	16,667	16,667
	Real & Personal Property Taxes – No. of Parcels (Winter)	16,674	16,674	16,674
	Real Property Taxes Billed (Summer)	\$33,948,348	\$33,948,348	\$33,948,348
	Real Property Taxes Billed (Winter)	\$7,683,810	\$7,683,810	\$7,683,810
	Real Property Taxes Collected (Summer)	\$31,238,992		
	Real Property Taxes Collected (Winter)	\$6,956,531		
	Personal Property Taxes Billed (Summer)	\$1,602,002	\$1,602,002	\$1,602,002
	Personal Property Taxes Billed (Winter)	\$327,341	\$327,341	\$327,341
	Personal Property Taxes Collected (Summer)	\$1,530,670		
	Personal Property Taxes Collected (Winter)	\$304,632		
	Delinquent Personal Property Taxes Balance (w/o int/pen)	\$374,828	\$318,693	\$318,693
	Delinquent Personal Property Taxes Collected (w/o int/pen)	\$37,315	\$32,000	\$32,000
	Board of Review/MIT Adjustments on Delinquent Pers Prop	\$0		
	Court Discharge, Excluding Int & Penalty	\$69,435	\$56,145	\$56,145
Efficiency & Effectiveness	% of Real Property Tax Collected (Summer)	92%	92%	92%
	% of Real Property Tax Collected (Winter)	90%	90%	90%
	% of Personal Property Tax Collected (Summer)	92%	92%	92%
	% of Personal Property Tax Collected (Winter)	93%	93%	93%
	Average Rate of Return on Investments	.26%	.30%	.30%



POLICE DEPARTMENT

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, investigate crimes and accidents, arrest 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, seven full-time civilian employees, and 10 full-time Crossing Guards. In addition, there are six Detention Officers that work in the Department who are contracted through Allied Barton Security. The Department has a volunteer Reserve Officer program which consists of 10 Reserve Police Officers. 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, two Detectives assigned to the Youth Bureau, and one Sergeant and one Patrol Officer assigned to the Special Operations Bureau. 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 counsel victims of crimes.

The Youth Bureau is responsible for all cases involving juvenile offenders in the areas of criminal offense, child abuse and status offenders. The Youth Officers log in and are responsible for all stolen property, abandoned property or property found by the Department. This includes all evidence secured from crime scenes. The Youth Officers are 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 offenses. 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

Community Policing 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 Officer brings together the two groups through various functions and activities that are beneficial to residents of all ages.

The Code Enforcement Division is made up of an administrator/clerk and three Code Enforcement 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

The unit also 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. This unit also enforces street parking violators.

The Records Bureau consists of two clerks under the supervision of the Computer System Manager. The Records Bureau provides the clerical support, 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

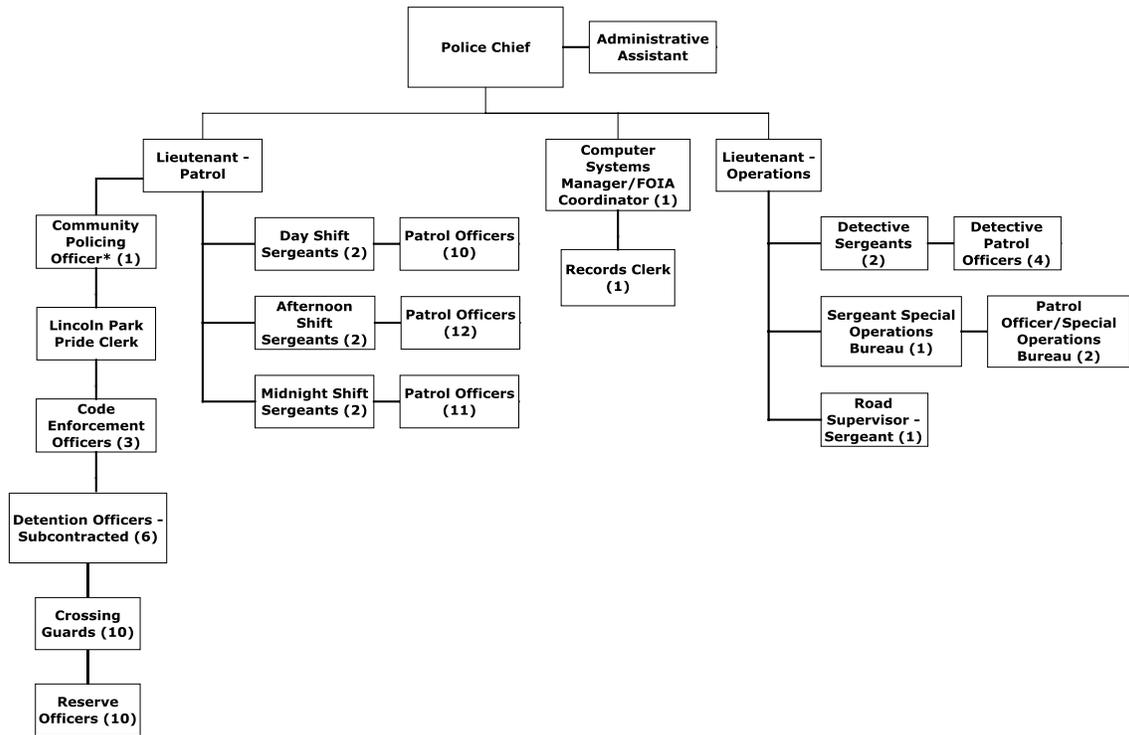
The Police Department is committed to the preservation of the public peace and order, the apprehension of offenders, the protection of persons and property under the laws of the State, and the enforcement of the ordinances of the City.



POLICE DEPARTMENT

STAFFING SUMMARY

Police Chief	1
Administrative Assistant	1
Lieutenants	2
Sergeants	10
Detective Sr. Lead Officers	4
Senior Lead Officers	8
Patrol Officers	26
Computer Systems Manager	1
Records Clerk	2
Environmental Clerk	1
Code Enforcement Officer	3
Reserve Police Officers	10 (volunteer)
Detention Officers	6 (contracted through Allied Barton Security Services)



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



POLICE DEPARTMENT

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 4,995,345	\$ 5,065,127	\$ 4,962,092
Supplies	115,860	30,000	30,000
Other Charges	704,402	792,333	720,727
Capital	20,737	54,333	57,000
Total	\$5,836,344	\$5,941,793	\$ 5,769,819

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services – Personnel costs decreased as a result of the savings from the 312 Arbitration Award allowing the City to save primarily on employees health insurance premiums. There is also a savings in the overtime line item as a result of the award.

Other Charges – All capital purchases included here are from the Drug/Forfeiture Fund. The capital budgeted is primarily for new video arraignment equipment to allow for better communication between the Police Department and the 25th District Court.

2010/11 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 this end, the call process will be examined to remove unnecessary delays in dispatch and officer response while utilizing safe driving tactics.



POLICE DEPARTMENT

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 Code Enforcement Officers. Handicap, too close to crosswalk/corner, and sidewalk violations will be targeted. This objective will call for public reeducation in proper parking.
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.
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



POLICE DEPARTMENT

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	Performance Indicators	2008/09 Actual	2009/10 Actual	2010/11 Projected
	Sworn Police Officers per 1,000 Residents	1.27	1.27	1.27
	Total calls for service per 100 residents	60	65	65
	Total 911 calls processed per 100 residents	52.50	54.00	54.00
	Part 1 Major Index Crimes Reported per 100 residents	5.07	5.25	5.25
	Part 1 Major Index Crimes Arrests	483	500	500
	Total arrests made for all crimes	3,302	3,500	3,500
	Domestic Violence incidents investigated per 100 residents	.27	.40	.40
	Missing person cases investigated per 100 residents	2.48	2.50	2.50
	Total vehicle accidents investigated per 100 residents	.77	.85	.85
	Total Injury accidents per 200 residents	14,392	14,600	14,600
	Total Violations Issued	39.43	39.72	39.72
	Violations issued per day	147	175	175
	Operating While Intoxicated Violations Issued	266	275	275
	Percentage of 528 TR-52 abandoned forms filed timely	4.40	5.00	5.00
	Vehicles impounded per day	100%	100%	100%
	Percent of 326 assigned cases investigated by Special Ops	.50	.55	.55
	Forfeiture cases started by Special Operations per day	.50	.75	.75
	Search Warrants enacted by Special Operations per week	.11	.14	.14
	Animal Bite investigations per 100 residents	3.08	4.00	4.00
Total number of animal complaints per 100 residents	100%	100%	100%	
Percentage of 947 animals picked up humanely handled	10.34	10.00	10.00	
LP Pride complaints received per 100 residents	100%	100%	100%	
Percentage of complaints rectified within 30 days	100%	100%	100%	



POLICE DEPARTMENT

	Percentage of the 740 requests for incident reports and FOIA processed within time limits	100%	100%	100%
	Percentage of 1311 accident report copies requests fulfilled timely	\$40,224.00	\$40,000.00	\$40,000.00
	Total Fees collected by Records	1.27	1.27	1.27

*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.

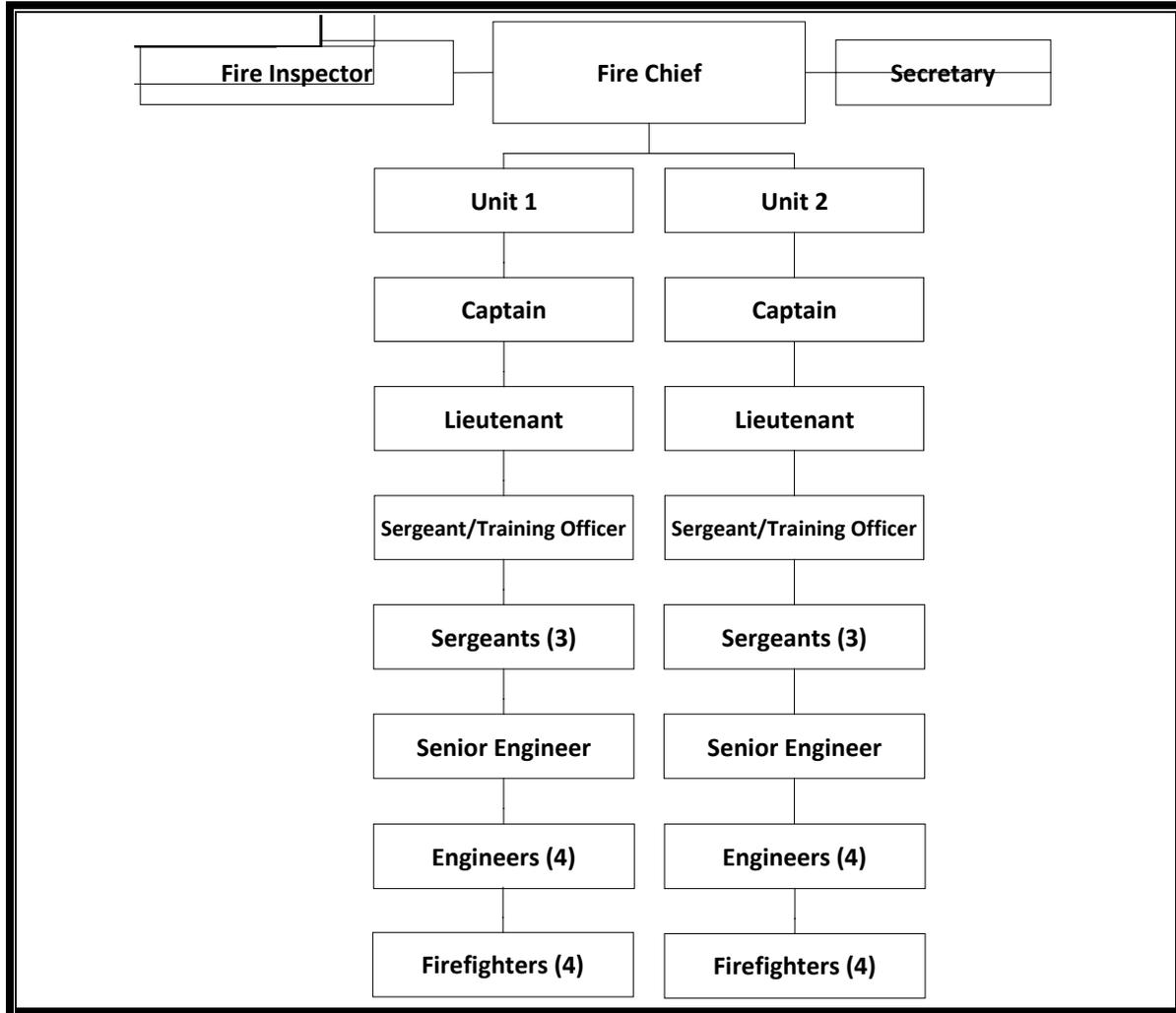
The Lincoln Park Fire Department employs 32 full-time employees. The Fire Prevention Office has one Fire Inspector who is responsible for fire inspections, special inspections, plan reviews, fire prevention programs, continuing education, maintaining records of hazardous materials, and fire investigations. The Fire Suppression personnel have 29 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	7



FIRE DEPARTMENT



FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 3,205,210	\$ 3,297,504	\$3,322,611
Supplies	32,364	28,300	28,300
Other Charges	166,288	183,243	127,763
Total	\$ 3,470,071	\$ 3,487,886	\$3,478,674



FIRE DEPARTMENT

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to the 2010/11 Budget

Personnel Services – Personnel Services have increased slightly due to the increase in health insurance premiums.

Other Charges – The equipment rental charges have been reduced as well as other various line items to help reduce overall General Fund expenditures.

2010/2011 PERFORMANCE OBJECTIVES

1. Upgrade current Macintosh computer system within the FY 2010/11 budgetary cycle to a Microsoft PC Platform and aggressively conduct in-house training to maintain general administrative, fire prevention and fire suppression reporting proficiency. Both unit training officers and all senior officers will be tasked with the mission of achieving this objective. Although general administrative productivity will probably decline during the short-term integration process, it is anticipated that long-term efficiency shall greatly increase and be maintained throughout the long-term FY 2010/11 period. Moreover, after the Department upgrades to a PC platform system greater connectivity shall be achieved with the City Hall, Police Department and other governmental agencies.
2. Ensure that all emergency response operations are accomplished using accepted National standards. Responses will 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 interdepartmentally, using said standards in order to collectively mitigate hazardous situations if the scenario(s) dictates.
3. Develop and implement a Risk Management Plan based upon NFPA 1500 that covers risk identification, risk prioritization, risk evaluations (based on OSHA frequency formula), control techniques, administration, facility, training, vehicle operations, protective clothing and equipment, for fire and EMS operations. Unit training officers shall work with their respective senior officers to evaluate past work related injuries and recommend operational changes within an annual Risk Management Plan framework. Once implemented it shall be assessed on a continual basis by the Fire Chief to ensure efficiency, completeness and for its objectives to be successfully obtained. Via the implementation of an efficient Risk Management Plan and its continued oversight, budgetary overtime due to work injuries should be reduced. Moreover, the Risk Management Plan will be developed with the assistance of the Department's Joint Occupational Health and Safety Committee.



FIRE DEPARTMENT

4. Update and publish Lincoln Park Fire Department Rules and Regulations and the Standard Operating Guidelines (SOG) within the FY 2010/11 budgetary cycle. Updated Rules and Regulations shall be published within three months and Standard Operating Guidelines, to reflect among other things, increased Advanced Life Support (ALS) operations. After the Rules and Regulations have been published a small committee of qualified paramedics shall be organized to update and address ALS operational issues within the SOGs.
5. Training and education of personnel to be continually redefined in order to provide high quality instruction that shall address City, State and Federal requirements and guidelines. Senior officers and training officers shall be instructed to focus on key areas such as the integration of the new Microsoft PC Platform, MIOSHA, Federal HAZMAT, Firefighter Right-to-Know, Heart Association and HEMS protocols.
6. Aggressively move forward and finalize Sergeant/Training Officer (s) duties and responsibilities within this budgetary cycle. After this has been established the Fire Chief and both unit captains shall monitor its progress and results, to guarantee better continuity-of-effort, coordination and ensure no major non-emergency instruction disruptions occur during the daily work schedule. Moreover, past training officers shall directly oversee newly promoted training officers to ensure their smooth transition into these positions and continued work productivity.
7. Fire Prevention will continue undergoing its reevaluation of services, with the focus on defining and implementing improved methods on delivery of said services. Continued emphasis shall be placed upon public school education, general adult education and updating fire codes.
8. Continuously research, update and have Department personnel familiarize themselves with all Fire Department operations that are in compliance with the National Incident Management System (NIMS), which enables responders at all levels to work together more effectively and to proficiently, while managing residential and business incidents regardless of cause, size or complexity.



FIRE DEPARTMENT

		<i>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output	<i>Performance Indicators</i>			
	Fire Incidents	119	130	140
	EMS Incidents	3,682	3,714	3,850
	All Other Incidents	558	650	750
	Total Inspections Conducted	320	250	250
	Certificate of Occupancy Inspections Conducted	213	171	100
	Rental Properties Inspections Conducted	39	39	40
	Other Type of Inspections Conducted	68	52	50
	Plan Reviews Conducted	23	61	40
	Public Education Hours	4	23	40
	Investigations (Fire and Other)	23	13	15
	Fire Fighter Right To Know Issue	68	80	100
	Hours of Instructor /Coordinator Training	N.A.	N.A.	N.A.
	Hours of EMS Training	N.A.	N.A.	N.A.
	Residents Receiving Public Education	0	0	0
	Hours of City Employees Receiving First Aid Instruction	0	0	0
	Total Formal Training Hours Coordinated	1810	1950	2000
Efficiency & Effectiveness	Firefighters Injuries/Deaths	1	1	1
	Value of Property Exposed to Fire	\$5,469,279	\$3,555,502	\$6,868,502
	Value of Contents Exposed to Fire	\$747,060	\$1,758,251	\$1,305,251
	Value of Property Loss Due to Fire	\$691,369	\$1,908,490	\$1,208,490
	Value of Contents Loss Due to Fire	\$194,215	\$696,428	\$396,428
	Avg. Service Time for All Incidents (in hours)	.33	.35	.35
	Avg. Service Time for Fire Incidents (in hours)	.77	.77	.77
	Avg. Service Time for EMS Incidents (in hours)	.32	.34	.33
	Avg. Service Time for Other Incidents (in hours)	.28	.32	.40
	Avg. Response Time for Medical (minutes)	3.31	3.29	3.47
	Avg. Response Time for Private AMB (in minutes)	6.04	7.04	5.45
	Avg. Response Time for Fire, Hazmat, etc. (minutes)	4.9	4.07	4.6



BUILDING

General Fund – 380

The Building Department administers and enforces Planning and Zoning Ordinances 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 by helping to assure building structural integrity, compliance with accessibility requirements, enforcement of the energy code, ensuring proper sanitation, light and ventilation and safety to life and property from fire or other hazards normally encountered in the developed 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 Building Department is also responsible for the review and approval of engineering plans as submitted to the City for new developments, or when the redevelopment of a site may require engineering. A document titled "Development Procedures and Engineering Standards" was adopted by the Mayor and City Council during the summer of 2008 which details required processes and standards for site development in the City.

The office employs 5 full time employees and 3 contract employees who administer the most current version of the 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 latest adopted version of the International Property Maintenance Code.

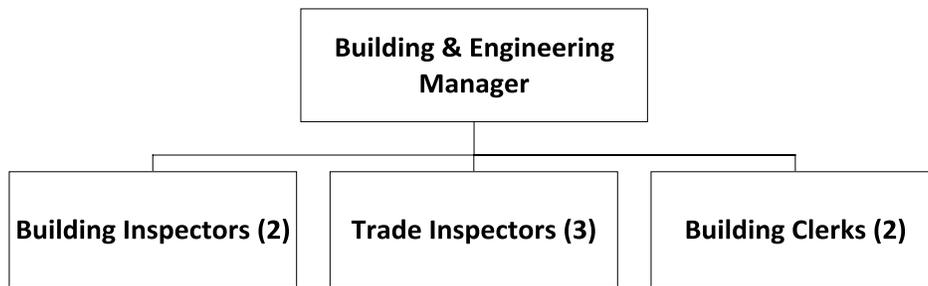
A Certificate of Compliance received for rental properties is valid for three years from the original inspection date. Civil infraction tickets for noncompliance with either the Michigan Building Code or the rental ordinance are generated and issued from this office. Per an ordinance adopted in July 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	2
Electrical Inspector (P.T.)	1
Mechanical Inspector (P.T.)	1
Plumbing Inspector (P.T.)	1
Building Clerk	2



FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 408,980	\$ 297,482	\$ 316,292
Supplies	4,979	4,500	4,500
Other Charges	130,367	115,926	95,555
Total	\$ 539,737	\$ 417,908	\$ 416,347



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services – Personnel costs have increased due to changes in insurance coverage. These costs may drop throughout the fiscal year resulting in a reduction of the budgeted amount.

Other Charges- Equipment rental charges have been reduced to take some burden off of the General Fund.

2010/11 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 insuring that the structures are either restored to compliance with the Building Code demolished.
4. Institute revised policies and procedures for operations of the Department in an effort to increase productivity and eliminate waste.
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
10. Review current building forms & applications and redesign to make them more effective and easier to use.
more effective and easier to use.



BUILDING

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Projected</i>	<i>2010/11 Proposed</i>
Output	Building Permits Reviewed	1794	2000	2000
	Citizens Complaints Investigated	205	250	300
	Rental Inspections Performed	823	850	850
	Resale Inspections Performed	1044	900	950
	Rental Certificate of Compliance Issued	208	250	300
	Commercial Certificate of Occupancy Inspections	65	60	50
	Certificates of Approval on Resale Properties	269	200	255
	Commercial Certificate of Occupancy Issued	46	45	40
	Civil Infraction Tickets Issued	306	150	100
	Planning Commission Applications Processed	9	10	8
	Zoning Board of Appeals Applications Processed	4	10	8
	Dangerous Building Board Cases Processed	8	20	15
Efficiency & Effectiveness	% of Inspections Performed on Schedule	100%	100%	100%
	% of Permits Processed within 2 days	85%	80%	80%



DPS – General Fund

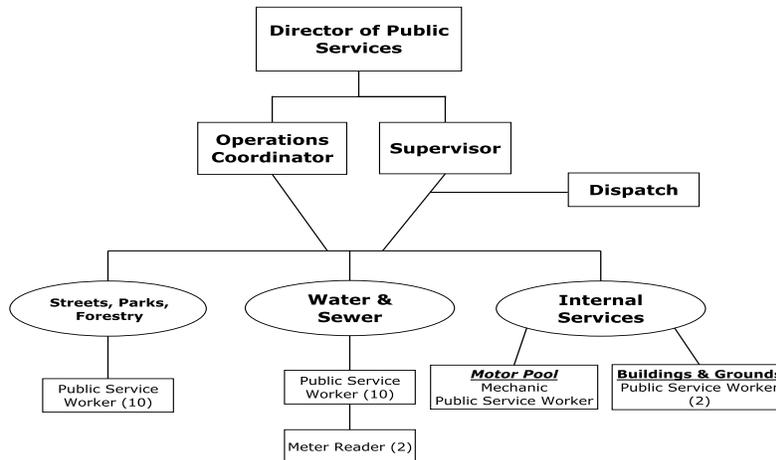
- DPS General Fund: 101**
- Building Maintenance – 263**
- Admin – 445**
- Parks & Forestry – 704**
- Solid Waste/Sanitation - 226**

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	1
Operations Coordinator	1
Public Service Workers	1
Meter Readers	2
Public Service Worker	23
Mechanic	1
Dispatch	1





DPS – General Fund

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 394,107	\$ 223,204	\$ 73,783
Supplies	27,013	31,750	24,750
Other Charges	3,110,121	3,124,604	3,171,403
Capital	105,843	34,840	0
Total	\$3,637,084	\$3,414,398	\$ 3,269,936

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel – The 2009/10 budget has been cut drastically by reducing personnel in the General Fund division of DPS. The Department will once again focus on emergency only tree trimming in an effort to reduce expenditures in General Fund.

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.

Capital - Capital has been reduced to zero due to budget constraints.

Other Charges – In an effort to reduce unnecessary spending, the city has reduced some maintenance contracts. In addition, the sanitation expenses have been reduced by negotiating a new contract with Waste Management for rubbish services. Because of this we believe that the actual budget performances will be lower than originally anticipated.



DPS – General Fund

2010/11 PERFORMANCE OBJECTIVES

1. To become a “Tree City U.S.A.” .
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).

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Projected</i>	<i>2010/11 Projected</i>
Output	Monthly Act 51 Reports Generated	12	12	12
	Billings Prepared for Various Services	200	200	200
	Trees Trimmed	100	100	100
	Tree Removals	50	50	50
	Trees Planted	20	20	20
	Sidewalk Replacement	\$100,000	\$50,000	\$50,000
	Efficiency & Effectiveness	% of Emergency Calls Responded to within 1 hour	95%	95%
Property Damage Due to snow Removal Operations		\$0	\$0	\$0



DPS – Motor Pool Division

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 (Mechanic) 1

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 163,262	\$ 180,595	\$ 76,143
Supplies	200,834	153,842	190,250
Other Charges	263,773	186,199	284,664
Retiree Costs	43,901	40,391	27,578
Capital Purchases	37,567	180,853	77,500
Total	\$ 1,454,121	\$ 1,325,291	\$ 656,135



DPS – Motor Pool Division

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services – Personnel services decreased due to a staff reduction in the Motor Pool to one employee. Due to reduced capital replacement the need for a larger staff in this area is not necessary.

Retiree Costs – These costs have decreased due to a re-allocation and distribution of employees.

Capital Purchases – Only two police vehicles have been budgeted in the 10/11 fiscal year. No other capital purchases were approved.

2010/11 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.

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output	Full Service Preventative Maintenances Performed	300	300	300
	Preseason Maintenance – Trucks & Plows	12	12	12
	Preseason Maintenance – Tractors/Mowers	8	8	8
	Preseason Maintenance – Snow Plows	12	12	12
	Preseason Maintenance – Salt Spreaders	12	12	12
	Preseason Maintenance – Street Sweepers	4	4	4
	Preseason Maintenance – Lawn Equipment	14	14	14
	Vehicle Tires Replaced	300	300	300
Efficiency & Effectiveness	% of Preventive Maintenance Performed on Schedule	100%	100%	100%
	Avg. Time to Perform Maintenance on a Vehicle	3 hrs.	3 hrs.	3hrs.
	Average Age of Police Vehicles (Years)	4	4	4
	% of Snow Removal Equipment & Vehicles Available	100%	100%	100%
	% of Snow Vehicles & Equip. Prepared by Nov. 15	100%	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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 1,147,162	\$ 812,321	\$ 907,984
Supplies	220,089	230,200	265,300
Other Charges	1,035,971	1,118,212	1,086,224
Retiree Costs	225,686	249,713	283,487
Capital	380,000	363,400	363,400
Total	\$ 3,144,198	\$ 2,773,846	\$ 2,906,395

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services – Personnel services have increased as a result of increased insurance premiums.



DPS – Major & Local Streets Division

Retiree Costs - Retiree costs increased as a result of the approximately 23% rise in health care rates for this group.

2010/11 PERFORMANCE OBJECTIVES

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

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2009/10 Projected</i>
Output	Miles of Roads in City (Major & Local)	115.5 mi.	115.5 mi.	115.5 mi.
	After Hours Snow Removal Occurrences	25	25	25
	Pothole Patching – Tons of Patch Used	600	600	600
	Street Sweeping - Rotation	5 wks.	5 wks.	5 wks.
	Right-of-Way Mowing	Weekly City Wide Rotation	Weekly City Wide Rotation	Weekly City Wide Rotation
Efficiency & Effectiveness	% of Emergency Calls Responded to w/in 1 hour	100%	100%	100%
	Property Damage Due to Snow Removal Operation	\$0	\$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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 1,239,112	\$ 1,745,104	\$ 1,391,126
Supplies	184,981	203,650	83,000
Other Charges	6,345,333	6,765,578	7,111,150
Retiree Costs	197,372	215,413	251,780
Capital	429,307	975,000	265,000
Total	\$ 10,447,525	\$ 9,904,745	\$ 9,102,056

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services - Personnel services have decreased to reflect actual charges running through the Water & Sewer Fund.



DPS – Water/Sewer Division

Capital - Capital charges have gone down significantly by budgeting less capital projects to save funds for future projects.

2010/11 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 the City.
7. To repair staging pond and flushing system for the Sanitary Basin.
8. To continue with our 5-Year Basin Lift/Pump Station Improvement Plan.
9. Continue with our preventative maintenance of the Sanitary Basin.
10. Complete sewer re-lining program in the area of Howard-Fort & Park-Outer Drive.
11. Replace watermain on Minnie Street and loop into Detroit dead-end.
12. Investigate low water pressure from Champaign watermain.



DPS – Water/Sewer Division

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Projected</i>	<i>2009/10 Projected</i>
Output	Water & Sewer Customers	15,300	15,300	15,300
	Customer Service Requests/Inquiries Received	500+CR's	500+CR's	500+CR's
	Res./Commercial Sanitary Sewer Tap Connections	15	15	15
	Res./Commercial Water Taps	15	15	15
	Res./Commercial Water Meter Installations	15	15	15
	Fire Hydrants Replaced	38	38	38
	Meters Checked/Repaired	400	400	400
	Water Meters Installed – Residential/Commercial	250	250	250
Efficiency & Effectiveness	Meter Reads Per Reader – Quarterly	7900	7900	7900
	Residential Water & Sewer Bill – Quarterly	15,035	15,035	15,035
	% of Emergency Calls Responded to w/in 1 hour	95%	95%	95%
	Avg. Time to Complete Emergency Main Repairs (hours)	7	7	7
	Water Purchased from Detroit (1,000 cubic feet)	195,000	195,000	195,000
	Cost of 1,00 Cubic feet of Water from Detroit	7.53	7.53	7.53
	Cost per 1,000 ft. of sewer from Wayne County	5.46	5.46	5.46
	Cost per 1,000 ft. of excess flow from Wayne County	5.46	5.46	5.46
	Water loss based on initial purchase, collection rates and returns	Less than 28%	Less than 28%	Less than 28%



PARKS & RECREATION

General Fund – 708

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 Building, the Senior Center, or on athletic fields in our 19 city parks. The Lincoln Park Community Center, operated by Family Entertainment Properties, as well as, School buildings and fields are used to augment city facilities. The Administrative Offices of the Parks and Recreation Department are housed inside the Kennedy Memorial and Senior Center Complex located at 3240 Ferris Street.

The Department consists of a full time Director and a full time Staff Assistant. Outside contractors are hired on an activity or program basis to provide instruction or supervision as necessary. The Parks and Recreation Director oversees all the activities of the Recreation and Senior Departments. Additionally, he consults with the operator of the city owned Community Center to ensure that high quality swimming and ice skating opportunities continue to be offered to city residents. Lastly, the Director works in cooperation with several volunteer 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 Parks and Recreation Commission, the Cultural Commission and the Senior Citizen Commission are all advisory bodies that provide the Director with citizen feedback.

FULL TIME STAFFING SUMMARY

Parks & Recreation Director	1
Staff Assistant	1



PARKS & RECREATION

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 253,242	\$ 245,142	\$ 231,892
Supplies	23,300	18,800	20,000
Other Charges	133,576	127,754	92,533
Total	\$ 410,118	\$ 391,696	\$ 326,425

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to the 2009/10 Budget

Personnel Services – Personnel Services decreased because the City is retaining only fee-based part time employees and the costs now reflect actual expenses for the year.

Other Charges – Other charges decreased primarily because of the reduction in allocation of equipment rental charges to the Motor Pool Fund.

2010/11 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 Council Point Park.
4. Utilize a park and building permit system to maximize rentals and to coordinate the orderly use of public facilities.
5. Improve public access to city services by encouraging residents to utilize the City Website for online registration of recreation programs.



PARKS & RECREATION

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output	Program Registrations Processed	1,866	1,922	1,900
	Programs Offered	250	155	150
	Building Rentals Processed	158	105	100
	Picnic Pavilion Rentals Processed	150	100	100
	Park/Facility Improvement Projects	1	4	2
	Senior Club Membership (yearly)	220	220	220
	Special Events Attendance (yearly)	17,000	15,000	15,000
	Transportation – Token Sales	20,000	18,172	20,000
Efficiency & Effectiveness	Program User Fees Collected	\$86,064	\$89,087	\$90,000
	Building Rental Fees Collected	\$23,845	\$36,745	\$35,000
	% of Programs Cancelled	8%	15%	12%
	% of Weekend Room Rentals per Availability-Rm A,C,Sr	32.5%	59%	55%
	% of Weekend Pavilion Rentals per Availability	67.9%	89%	85%
	Recreation Cost per Household (16,204)	\$13.29	\$10.80	\$10.97



LIBRARY

General Fund – 735

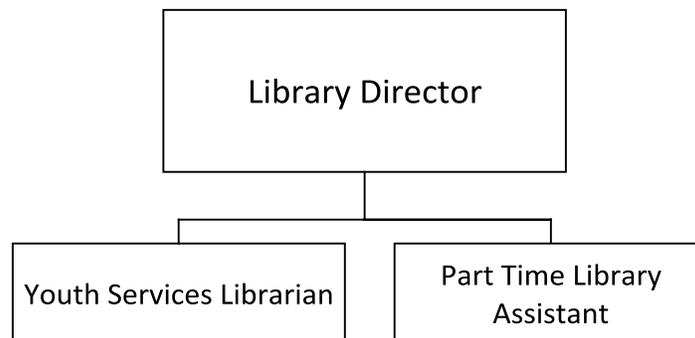
The Library provides for the informational, recreational, intellectual and educational needs of the Lincoln Park Community. The Director of the Library implements policies formulated in accordance with accepted standards, and meets monthly with the City Library Commission, the Wayne County Librarian, 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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	247,761	254,681	246,411
Total	\$ 247,761	\$ 254,681	\$ 246,411

2010/11 PERFORMANCE OBJECTIVES

1. Develop plans to achieve QSAC (Quality Audit Services Checklist) Essential certification.
2. Develop measures to provide increased access to library services for underserved segments of community.
3. Continue work on internal building improvements. Work with Library Commission and Friends of the Library to seek funding for building improvements.

	<i>Performance Indicators</i>	<i>2008/09</i>	<i>2009/10</i>	<i>2010/11</i>
		<i>Actual</i>	<i>Actual</i>	<i>Projected</i>
Output	Items in Library's collection	56,249	56,249	56,249
	Annual circulation	90,000	85,000	85,000
	Library cards issued	1,400	1,900	1,900
	Public Programs	60	60	60
	Program Attendance	1,600	1,600	1,600
	State Aid report	1	1	1
	Reports to Library Commission	12	12	12
Efficiency & Effectiveness	Targeted fundraising goal	\$4,000	\$4,800	\$4,800
	Internal building improvements	4	15	5
	Increase public programs	10	4	5



25th DISTRICT COURT

General Fund – 760

The 25th 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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 1,197,920	\$ 1,042,765	\$ 1,110,367
Supplies	46,000	18,000	18,000
Other Charges	195,925	282,080	236,015
Capital	3,000	0	4,000
Total	\$ 1,440,000	\$ 1,342,845	\$ 1,368,382



2010/11 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>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output	Total Active Caseload	24,000	24,000	24,000
	Total New Cases	16,100	16,100	16,100
	Traffic Cases (civil infractions, including ordinance)	7,000	7,000	7,000
	Parking Cases	2,500	2,500	2,500
	Misdemeanor Cases (non-traffic & traffic)	3,000	3,000	3,000
	Felony Cases	300	300	300
	General Civil Cases	1,800	1,800	1,800
	Small Claims Cases	500	500	500
	Landlord/Tenant Cases	1,000	1,000	1,000
	Probation Caseload	400	400	400
	Informal Hearings	1,200	1,200	1,200
	Dispositions	15,000	15,000	15,000
	Efficiency & Effectiveness	% of Imposed Revenue Collected	90%	90%
% of Probation Clients Required to Attend Rehab.(all probationers attend some form of rehabilitation)		100%	100%	100%
Cost Per Active Case		\$450	\$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.

STAFFING SUMMARY

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





COMMUNITY PLANNING & DEVELOPMENT

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 17,727	\$ 15,266	\$ 16,336
Supplies	0	0	0
Other Charges	1,635	1,559	1,559
Total	\$ 19,362	\$ 16,825	\$ 17,895

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Charges – There was a slight increase in this section due to increases in employee insurance premiums.

2010/11 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, 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.



COMMUNITY PLANNING & DEVELOPMENT

7. Work with Wayne-Metro Action Agency, Building Dept. and City Assessors Office to administer the Neighborhood Stabilization Program.
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.
10. Complete an Analysis of Impediments Study to identify barriers to Fair Housing.

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>
Output	Develop Strategic Plan once every Five Years	0.20	0.20	0.20
	Hold public hearings for development of C.D.B.G. budget	2	2	2
	Develop Annual Action Plan	1	1	1
	Develop Annual Environmental Review Record	1	1	1
	Develop Annual CAPERS Report	1	1	1
	Oversee C.D.B.G. budget	1	1	1
	Prepare and review NSP Quarterly Reports	NA	4	4
	Conduct Community Improvement Commission meetings	6	6	6
	Attend monthly meetings with HUD/MSHDA/WAYNE HOME CONSORTIA	12	8	12
	Attend technical training seminars	2	11	8
	Prepare and execute Sub Recipient Agreements	4	4	4
	Prepare and execute Inter-Agency Agreements	1	1	1
	Efficiency & Effectiveness	Number of CDBG homes rehabilitated	12	6
Timeliness Report - % of C.D.B.G. Funds Spent On Time		1.5%	1.5%	1.5%
Number of NSP homes rehabilitated		NA	3	19
Number of NSP homes demolished		NA	7	17



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 Fund's 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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel	\$ 3,522,658	\$ 3,709,046	\$ 4,086,091
Other Charges	1,357,083	1,158,357	1,174,794
Retiree Costs	3,237,981	3,226,384	3,728,068
Total	\$ 8,117,722	\$8,093,787	\$8,988,953

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10

Personnel - The increase is due to the rise in pension contributions for both Municipal and Police and Fire systems.

Retiree Costs – Retiree costs went up significantly primarily as a result of the approximate 23% increase in retiree health insurance premiums. Current labor contracts are negotiating changes for future retirees to help take some of the burden off of the city.



INFORMATION TECHNOLOGY SERVICES

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.



INFORMATION TECHNOLOGY SERVICES

STAFFING SUMMARY

Specialist 1

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$109,514	\$ 87,015	\$ 86,713
Supplies	3,124	2,667	3,000
Other Charges	82,913	59,206	88,267
Capital	0	0	42,000
Total	\$ 195,551	\$148,888	\$ 219,980

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10

Personnel- No significant changes.

Capital – The capital costs are expected to increase due to the allocation for the telecom project, software conversions, as well as the start up costs for Downriver Dispatch.

2010/11 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.



INFORMATION TECHNOLOGY SERVICES

4. Analyze campus WAN possibilities.
5. Assure confidentiality, integrity and availability of information systems

	<i>Performance Indicators</i>	<i>2008/09 Actual</i>	<i>2009/10 Projected</i>	<i>2010/11 Projected</i>
	Output	Workstations Supported	78	78
Servers Supported		7	7	7
Application Systems Supported (BS&A, MUNIS, etc.)		6	6	6
Critical Software Patches Installed		318	330	330
Hours of Consultant Services Used		8	30	50
“Help Desk” Calls Received		343	320	320
Hours Spent on Preventative Maintenance		72	90	90
Efficiency & Effectiveness	Telephone System Issues Resolved within 1 day	95%	95%	95%
	Computer Network Up Time	99%	99%	99%
	Overtime Hours Required to Meet Demand	394	390	250
	“Help Desk” Calls Resolved within 8 hours	87%	90%	90%
	Activity Expenditures as % of General Fund	0.92%	0.88%	.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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	17,100	17,100	17,100
Total	\$ 17,100	\$ 17,100	\$ 17,100



COMMUNITY IMPROVEMENT COMMISSION

General Fund – 923

The Community Improvement Commission serves as a citizens' advisory group to the Mayor and Council and make recommendations to the Mayor and Council on activities carried on under the City's workable program for community improvement. To accomplish this mission the activity focus areas for the commission's work plan. Active program areas of involvement for the Commission include recommendation of Codes and Ordinances to implement and improve on physical infrastructure projects community-wide, review the and guide implementation of the Comprehensive Annual Action plan and neighborhood program for housing improvement and assistance to families and provide opportunity for Citizens' participation and advise the Mayor and Council of both citizens viewpoints and needs for funds received from the Federal government in the Community Development Block Grant Fund (CDBG) program. The Commissions Administration organizational relationship is to the Community improvement and Recreation Department and Department Director that serves as the CDBG Director and officer of the Commission

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 0	0	0
Supplies	0	0	0
Other Charges	500	500	500
Total	\$ 500	\$ 500	\$ 500



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			
	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	1,000	1,000	1,000
Total	\$ 1,000	\$ 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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	329	402	750
Other Charges	14,944	13,865	12,000
Total	\$ 15,273	\$ 14,267	\$ 12,750



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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	200	200	200
Capital	0	0	0
Total	\$ 200	\$ 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			
	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	100	100	100
Capital	0	0	0
Total	\$ 100	\$ 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

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$25,920	\$28,255	\$ 30,029
Supplies	50	200	200
Other Charges	30,654	16,508	16,748
Capital	0	5,000	68,000
Total	\$ 56,574	\$49,963	\$ 114,977



DOWNTOWN DEVELOPMENT AUTHORITY

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.

FUNDING LEVEL SUMMARY

	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$ 44,380	\$ 16,148	\$ 16,148
Supplies	292	2,500	1,000
Capital	62,068	30,000	30,000
Other Charges	225,606	327,263	315,784
Total	\$ 332,346	\$ 375,911	\$ 337,948



DOWNTOWN DEVELOPMENT AUTHORITY

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

Personnel Services – There is no change for this category.

Supplies – Supplies decreased slightly to reflect actual costs.

2010/11 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

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 its 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.

FUNDING LEVEL SUMMARY			
	2008/09 Budget	2009/10 Budget	2010/11 Adopted
Personnel Services	\$24,394	\$ 0	\$ 0
Supplies	62	32	750
Other Charges	4,714	50,718	43,750
Total	\$29,170	\$51,750	\$44,500



ECONOMIC DEVELOPMENT CORPORATION

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2009/10 Budget

There are no significant changes.

2010/11 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.
10. Establish a LDFA zones throughout the city.

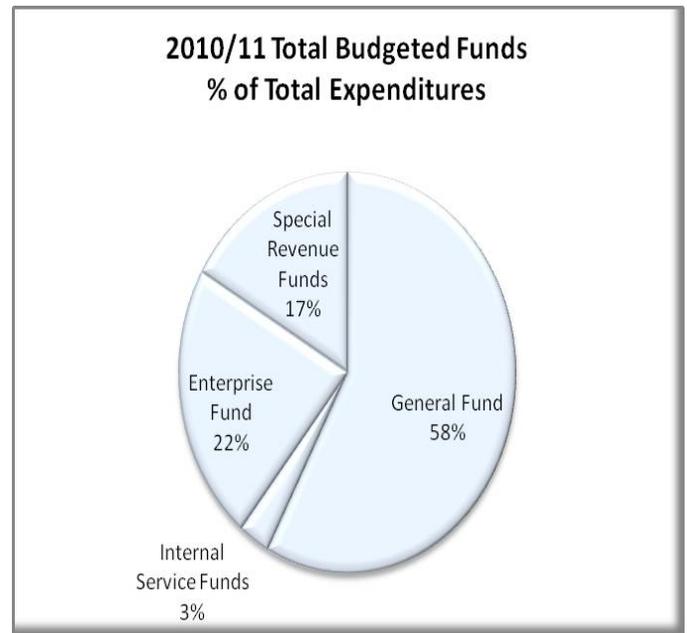


OPERATIONAL LINE ITEMS

FUND DESCRIPTIONS

Total City Funds

The total of all budgeted funds for 2010/11 totals \$ 40,755,916 million. The City establishes a budget for four separate funds or accounting divisions. These funds can then be further divided into major account groups. The largest fund is the **General Fund**, which totals \$23,694,990million. The second largest fund is the **Water & Sewer Fund**, which provides \$9,102,056 million in funding for the Water distribution and Sewage disposal services. **Special Revenue Funds** includes the Major and Local street Funds for road maintenance and construction. Another Fund, the **Community Development Block Grant Fund** \$936,808 is a federally funded program and adopted as a separate Budget in the same manner as the City Budget at an earlier time than the City fiscal year.



General Fund

The City of Lincoln Park’s General Fund accounts for the City’s activities and functions which are not accounted for in other specialized funds. The primary revenue source for the General Fund is property tax revenue. The General Fund accounts for public safety, parks and recreation, library services, and the administration of the City.

Internal Service Funds

The City of Lincoln Park has two internal service funds. These funds finance and account for programs that are funded by other programs within the city. The Motor Vehicle & Equipment Fund (Motor Pool) maintain all city vehicles and equipment. The other is the Technology Services Fund. This fund tracks all IT related charges and is a key in ensuring proper technology within the City.

Enterprise Fund

Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supported by user charges. The City of Lincoln Park operates one Enterprise Fund, the Water & Sewer Fund accounts for the operation of the City’s Water and Sewer system.

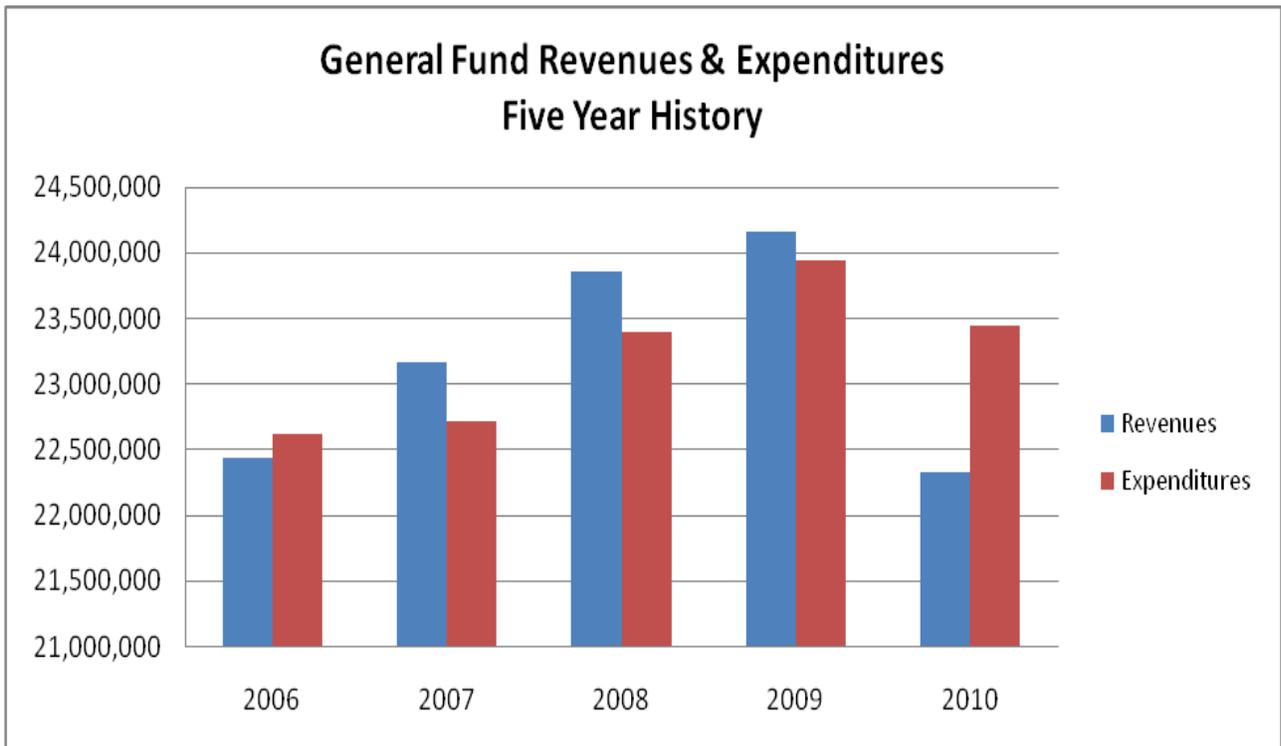
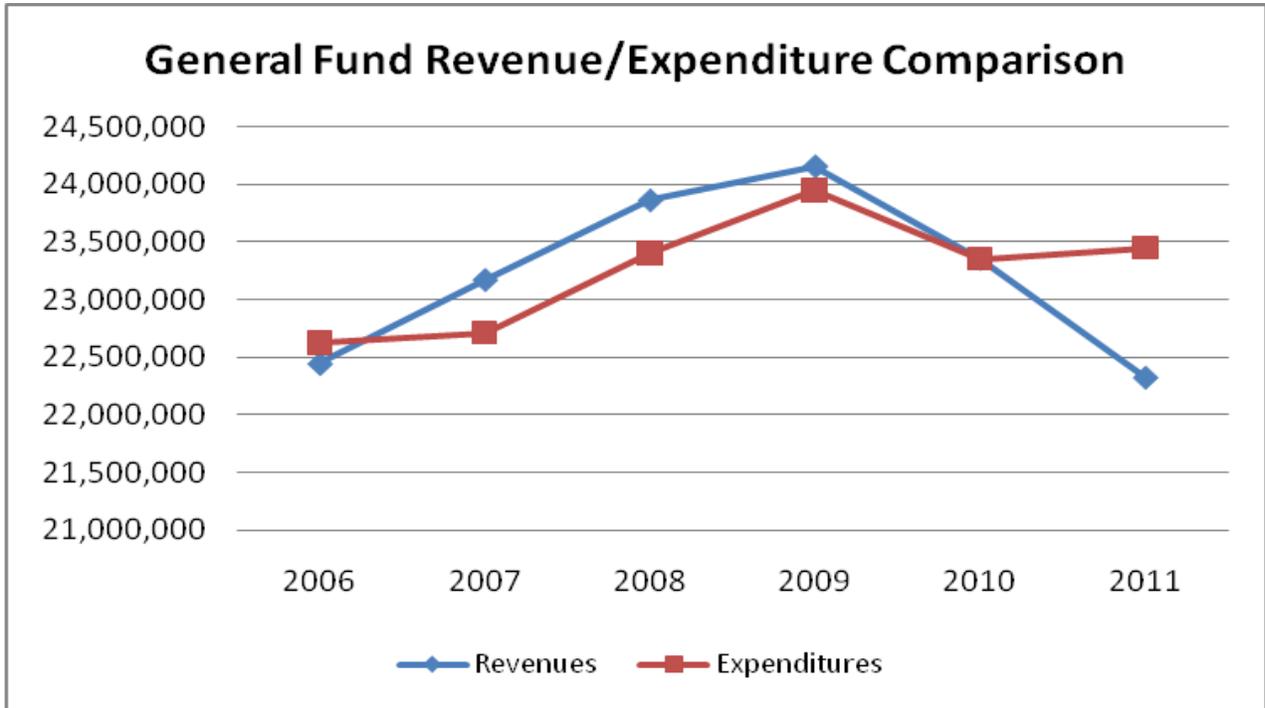


FUND DESCRIPTIONS

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. The City of Lincoln Park has several special revenue funds including the Motor Vehicle Highway Fund Major and Local Road Funds, the Sanitation Fund, Cable Fund, Economic Development Corporation Fund, Downtown Development Authority Fund, Road Construction Fund, and The Drug/Forfeiture Fund.

GENERAL FUND SUMMARIES



**CITY OF LINCOLN PARK
RECOMMENDED BUDGET FY 2010/11
GENERAL FUND**

DEPARTMENT	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES					
City Clerk	140,573	117,887	131,171	119,553	128,280
Elections	36	1,000	17,184	600	600
Assessor	11,157	7,500	6,335	6,000	5,000
Police Department	136,937	83,545	65,344	53,000	58,500
Fire Department	8,349	8,150	5,396	6,100	4,750
Building Department	468,982	479,850	435,377	440,720	429,600
DPS Admin	186,025	135,000	208,253	190,000	160,000
Recreation	199,819	187,200	151,630	178,250	148,650
Community Center	42,755	433,100	154,919	0	0
Library	4,461	78,750	5,153	3,750	4,000
District Court	1,978,870	1,540,998	1,514,660	1,540,998	1,516,000
Community Development	20,000	0	0	12,000	12,000
General Government	18,254,729	18,668,298	21,879,242	20,457,225	19,492,463
Administration Fee	379,368	371,128	399,321	399,082	363,984
Transfers In	1,338,969	1,399,568	0	0	0
Transfers In (Library)	0	75,000	0	0	0
General Fund Revenues	23,171,030	23,586,974	24,973,984	23,407,278	22,323,827
EXPENDITURES					
	-				
Mayor & Council	76,389	77,397	74,922	78,367	78,272
City Clerk	201,788	179,390	187,103	200,604	200,556
City Manager	365,710	331,165	325,108	321,201	263,372
Elections	30,886	59,431	48,269	42,522	45,875
Assessor	123,169	125,350	116,273	117,479	115,029
City Attorney	185,387	261,107	278,361	233,700	258,700
Finance	262,017	258,079	274,590	284,299	291,544
Treasurer	235,369	203,169	201,914	150,758	157,039
Building & Grounds	852,510	1,117,753	1,210,566	1,114,754	994,868
Historical Museum	17,000	17,000	17,000	17,000	17,000
Police Department	5,853,283	5,831,149	5,761,092	5,827,138	5,582,290
Fire Department	3,470,615	3,489,534	3,403,862	3,509,047	3,478,674

**CITY OF LINCOLN PARK
RECOMMENDED BUDGET FY 2010/11
GENERAL FUND**

DEPARTMENT	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATE	2010/11 ADOPTED
Building Department	509,285	528,355	531,210	417,908	416,347
Emergency Management	31,349	31,350	0	0	0
Engineering Department	0	0	0	0	0
DPS Admin	461,478	204,288	123,910	82,939	81,539
Street Lighting	467,500	461,803	464,751	484,893	486,633
Board of Prisoners	177,856	221,675	115,136	162,225	171,555
Parks & Forestry	406,056	376,667	317,005	198,809	94,881
Recreation	458,497	372,614	366,943	353,311	326,425
Community Center	160,532	137,092	247,169	37,246	0
Library	411,943	115,361	247,761	272,721	246,411
District Court	1,197,498	1,826,463	1,442,845	1,342,845	1,368,382
Planning Commission	4,976	12,654	15,273	13,000	12,750
Community Planning & Developm	44,621	19,670	19,362	16,825	17,895
Motor Pool	0	0	0	0	0
General Government	1,186,495	1,122,807	1,684,110	1,426,762	1,426,536
Pension Payments	2,609,309	3,063,386	3,327,871	3,613,011	4,018,869
Retirees Health & Prescriptions	2,911,123	2,948,363	3,087,098	3,054,014	3,543,548
General Fund Expenditures	22,712,641	23,393,068	23,889,505	23,373,378	23,694,990
Excess of Revenues Over (Under) Expenditures	458,389	193,906	1,084,479	33,900	(1,371,163)

**CITY OF LINCOLN PARK
RECOMMENDED BUDGET FY 2010/11
SPECIAL REVENUE FUNDS**

DEPARTMENT	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES					
Major Streets	72,617	59,439	15,000	11,000	6,700
Gas & Weight Tax Major	1,763,886	1,734,709	1,485,455	1,595,932	1,610,093
Local Streets	47,921	7,623	6,063	6,000	21,750
Gas & Weight Tax Local	590,397	580,877	581,454	560,724	539,468
Transfer In (Major Rds)	468,193	494,198	386,380	371,364	398,983
Major/Local Total:	2,943,014	2,876,846	2,474,352	2,545,020	2,576,994
EXPENDITURES					
Major Streets					
Transfer Out (Local)	468,193	444,692	386,380	371,364	398,983
Transfer Out (Road Constr. Fund)		0	0	163,127	136,015
Surface Maintenance	661,645	813,148	896,507	702,667	712,356
Traffic Control	141,610	159,039	142,810	95,976	95,358
Snow Removal	153,300	272,675	286,980	205,829	242,250
Local Streets					
Surface Maintenance	652,612	846,586	834,975	816,847	871,967
Traffic Control	133,785	173,800	182,710	137,557	126,975
Snow Removal	173,243	321,624	342,513	280,479	322,491
Major/Local Total:	2,384,388	3,031,564	3,072,875	2,773,846	2,906,395
OTHER SPECIAL REVENUE BUDGETS:					
REVENUES					
Cable T.V.	79,702	86,885	76,600	86,100	85,350
Sanitation	1,868,243	1,881,015	1,972,352	2,118,385	2,098,648
Road Construction Fund	25,702	12,490	8,712	166,477	137,515
Drug/Forfeiture Fund	0	626,489	142,250	141,500	125,800
Special Revenues Total:	1,973,647	2,606,879	2,199,914	2,512,462	2,447,313
EXPENDITURES					
Cable T.V.	55,519	80,217	57,535	49,963	114,977
Garbage & Rubbish	1,905,067	1,978,099	2,011,483	2,088,408	2,098,648
Road Construction Fund	178,701	211,585	203,075	164,377	138,765
Drug/Forfeiture Fund	0	258,071	266,249	262,199	160,529
Special Revenue Total:	2,139,287	2,527,972	2,538,342	2,564,947	2,512,919

**CITY OF LINCOLN PARK
RECOMMENDED BUDGET FY 2010/11
ENTERPRISE/INTERNAL SERVICE FUNDS**

DEPARTMENT	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES					
Water & Sewer					
Water / Sewage Charges	4,000,398	4,929,670	7,577,963	6,271,051	6,006,917
Judgement Levy/Debt Service	1,474,178	1,471,712	1,454,594	1,493,394	1,891,850
Other Revenues	2,484,300	2,483,337	2,935,579	2,356,834	2,254,025
Transfer In	524,755	30,128	0	0	0
Enterprise Fund Total:	8,483,631	8,914,847	11,968,136	10,121,279	10,152,792
EXPENDITURES					
Water & Sewer					
Retention Basin	622,022	1,518,469	1,471,451	1,216,366	1,491,008
Water General	3,957,975	3,886,717	4,027,332	3,621,396	3,589,020
Sewer Department	2,472,547	5,348,173	5,252,775	5,066,983	4,022,028
Enterprise Fund Total:	7,052,544	10,753,359	10,751,558	9,904,745	9,102,056
REVENUES					
Motor Vehicle & Equipment	1,076,805	1,216,377	1,350,211	1,241,796	996,468
Technology Services	212,753	212,698	215,872	205,822	165,422
Internal Service Funds Total:	1,289,558	1,429,075	1,566,083	1,447,618	1,161,890
EXPENDITURES					
Motor Vehicle & Equipment	812,631	1,277,632	1,454,121	1,325,291	1,001,468
Technology Services	171,706	171,781	220,072	203,936	219,980
Internal Service Funds Total:	984,337	1,449,413	1,674,193	1,529,227	1,221,448

**CITY OF LINCOLN PARK
RECOMMENDED BUDGET FY 2010/11
COMPONENT UNITS**

DEPARTMENT	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES					
Economic Development Commission	50,152	47,406	24,830	27,677	22,550
Downtown Development Authority	393,477	453,928	473,570	446,566	432,605
Community Development Block Grant	1,320,020	1,168,081	827,462	850,651	936,808
Component Unit Revenues:	1,763,649	1,669,415	1,325,861	1,324,894	1,391,963
EXPENDITURES					
Economic Development Commission	247,393	49,699	95,775	51,750	44,500
Downtown Development Authority	120,934	121,714	472,491	375,911	336,800
Community Development Block Grant	1,320,023	1,238,835	1,687,399	1,030,425	936,808
Component Unit Expenditures:	1,688,350	1,410,248	2,255,665	1,458,086	1,318,108

**GENERAL FUND BUDGET
REVENUE DETAIL**

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
CLERKS OFFICE						
101111 494	LICENSES & PERMIT	5,802	1,600	8,395	3,500	3,500
101111 494ABR	ANNUAL BUSINESS REGISTRATION	20,650	20,000	15,594	20,000	20,000
101111 494AWR	AUTO WASH RACK	385	385	315	350	350
101111 494B	BUSINESS LICENSES	2,458	1,700	1,975	1,700	1,700
101111 494BP	BILLIARD PARLOR	195	195	192	138	195
101111 494BWL	BOWLING LANES	205	205	205	205	205
101111 494DMD	DISTR MECH AMUSEMENT DEV	3,750	3,900	4,805	1,800	3,600
101111 494DST	DISTRIBUTORS	6,625	6,500	5,130	6,500	6,500
101111 494DUM	DUMPSTER FEES	12,750	12,300	12,175	12,750	12,750
101111 494FE	FOOD ESTABLISHMENT	330	360	240	390	390
101111 494GRT	GARBAGE TRUCK FEES	1,600	1,800	1,700	825	1,250
101111 494IM	ICE MACHINE	630	675	595	630	665
101111 494JB	JUKE BOX	725	800	625	800	800
101111 494MAD	MECHANICAL AMUSEMENT DEVICE	11,900	12,250	12,579	11,100	10,450
101111 494MS	MOTORCYCLE SALES	300	150	150	150	300
101111 494MT	MASSAGE THERAPY	1,370	1,400	600	790	1,600
101111 494NBR	NEW BUSINESS REGISTRATION	2,150	1,500	2,963	2,000	2,000
101111 494PB	PAWN BROKER	1,500	1,500	1,500	1,500	1,500
101111 494PMG	PRECIOUS METAL & GEMS	100	100	250	100	250
101111 494RL	RESTAURANT	2,430	2,400	1,915	2,500	2,500
101111 494SD	SOFT DRINK	1,455	1,545	1,200	1,500	1,500
101111 494SHG	SECOND HAND GOODS	225	225	450	375	900
101111 494TC	TAXI CABS	1,000	1,850	1,400	500	950
101111 494UAD	USED AUTO DEALER	1,275	1,350	1,195	1,350	1,350
101111 494VVD	VIDEO VIEWING DEVICES	900	1,800	(1,150)	0	0
101111 495	SPECIAL EVENTS	2,863	300	951	500	500
101111 511	DOG LICENSES	27,247	20,000	25,083	25,000	25,000
101111 513	MISCELLANEOUS LICENSE	3,588	2,047	3,566	2,500	2,500
101111 610	BIRTH & DEATH CERTIFICATES	26,077	19,000	26,543	20,000	25,000
101111 697	COPY MACHINE FEES	87	50	30	100	75
TOTAL CITY CLERK		140,572	117,887	131,171	119,553	128,280
ELECTIONS						
101192 611	CLERKS FEE	36	1,000	17,184	600	600
TOTAL ELECTION		36	1,000	17,184	600	600
ASSESSORS						
101202 443	LATE FEES PROPERTY TRANSFERS	11,157	7,500	6,335	6,000	5,000
TOTAL ASSESSORS		11,157	7,500	6,335	6,000	5,000

GENERAL FUND BUDGET REVENUE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
BUILDINGS & GROUNDS						
101263 692GR	GENERAL REIMBURSEMENT	11,157	7,500	133	0	0
TOTAL BLDS & GROUNDS		11,157	7,500	133	0	0
POLICE						
101305 570	LIQUOR LICENSES	21,835	24,000	22,074	24,000	24,000
101305 602	DOG POUND FEES	4,965	25	0	0	0
101305 605	FALSE ALARM FEES	9,055	9,000	9,400	9,000	9,000
101305 615	SUBPOENA FEES	304	0	10	0	0
101305 649	SALE OF USED EQUIPMENT	1,307	1,000	0	0	0
101305 670	MISCELLANEOUS	37,589	22,000	3,115	500	1,000
101305 670R	REPORT FEES	0	0	20,014	7,500	12,000
101305 670W	WAGE REIMBURSEMENT SCHOOL	53,216	26,000	(1,381)	2,500	2,500
101305 692CP	COMMUNITY POLICING GRANT	1,873	0	1,947	0	2,000
101305 692CR	REIMB RETIREES CLAIMSPRO	462,069	0	0	0	0
101305 692GR	GENERAL REIMBURSEMENT	6,793	1,520	3,444	2,000	2,500
101305 693	EMERGENCY RESPONSE FEES	0	0	6,720	7,500	5,500
TOTAL POLICE		599,006	83,545	65,343	53,000	58,500
FIRE						
101340 465	FIRE SUPPRESSION	575	1,200	1,180	1,200	1,000
101340 528	ASSISTANCE TO FF GRANT PROGRAM	0	0	0	0	0
101340 627	COPY OF REPORTS	636	750	493	300	300
101340 645CO	CERTIFICATE OF OCCUPANCY	2,072	2,000	2,454	2,000	2,000
101340 646	FIRE INSPECTION FEE-RENTAL	2,760	2,500	540	1,000	750
101340 670	MISCELLANEOUS	210	200	400	200	200
101340 692CR	REIMB RETIREES CLAIMSPRO	230,175	0	0	0	0
101340 692CP	CONSTRUCTION PLAN	2,096	1,500	329	1,000	500
101340 692GR	GENERAL REIMBURSEMENT	0	0	0	400	0
TOTAL FIRE		238,524	8,150	5,396	6,100	4,750
BUILDING						
101380 473	REGISTRATION FEES	12,695	12,000	14,940	12,000	14,000
101380 504	BLDG PERMITS	144,251	165,000	124,828	140,000	130,000
101380 504NSP	NSP INSPECTIONS				3,500	5,000
101380 504R	BLDG PERMITS RENTALS	117,692	110,000	83,675	100,000	87,500
101380 505	ELECTRICAL PERMITS	23,307	31,500	24,376	30,000	27,500
101380 506	HEATING PERMITS	31,420	34,300	26,890	32,770	28,500
101380 507	PLUMBING PERMITS	24,478	22,000	25,030	22,000	22,000

**GENERAL FUND BUDGET
REVENUE DETAIL**

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101380 509	SPECIAL INSPECTION FEE	55,364	60,000	94,157	60,000	75,000
101380 510	RENEWAL FEES	34,850	20,000	26,135	20,000	22,500
101380 608	ZONING BOARD OF APPEALS	1,658	2,500	450	1,500	1,500
101380 645CO	CERTIFICATE OF OCCUPANCY	7,912	9,000	10,236	9,000	9,000
101380 645M	PRINTED MATERIALS	30	250	2	100	100
101380 69212	SITE PLAN REVIEWS	2,223	3,000	1,288	1,750	1,500
101380 692CP	CONSTRUCTION PLAN REVIEW	12,229	9,500	2,942	7,500	5,000
101380 697	COPY MACHINE FEES	879	800	429	600	500
TOTAL BUILDING		468,987	479,850	435,377	440,720	429,600
DEPARTMENT OF PUBLIC SERVICES						
101445 466	STORAGE & TOWING FEES	12,000	12,000	12,000	12,000	12,000
101445 512	SIDEWALK & CURB CUTS	88,699	40,000	7,198	60,000	25,000
101445 641	CUTTING WEEDS-CLEANING DEBRIS	82,411	80,000	185,663	115,000	120,000
101445 643	SNOW REMOVAL	2,914	3,000	3,241	3,000	3,000
101445 692GR	GENERAL REIMBURSEMENT			150		0
TOTAL DPS		186,025	135,000	208,253	190,000	160,000
PARKS & FORESTRY						
101704 692GR	GENERAL REIMBURSEMENT	23,852	13,750	1,700	1,750	0
TOTAL PARKS & FORESTRY		23,852	13,750	1,700	1,750	0
PARKS & REC						
101708 555	T.S.A. GRANT	23,852	13,750	7,995	10,000	7,500
101708 651	ENTRY FEES	13,071	12,000	11,496	7,500	10,500
101708 651I	INSTRUCTION PROGRAM FEES	97,901	96,000	74,568	96,000	75,000
101708 651SS	SALE OF SUPPLIES	0	200	0	0	0
101708 677	BUILDING RENTAL	21,586	23,000	23,545	23,000	23,000
101708 678	SR CITIZEN BLDG RENTAL	11,865	12,000	9,397	12,000	12,000
101708 679	BUS TAXI FARES	25,122	24,000	20,012	24,000	20,000
101708 680	PARTYLINE AD INCOME	748	750	540	750	550
101708 683	SENIOR ACTIVITY REIMB.	444	500	(31)	0	100
101708 691T	TRIP REIMBURSEMENT	5,230	5,000	4,108	5,000	0
TOTAL RECREATION		199,819	187,200	151,630	178,250	148,650
COMMUNITY CENTER						
101720 651A	POOL & RINK ADMISSIONS	497	55,000	30,569	0	0
101720 651AR	ARENA RENTALS	200	5,000	0	0	0

GENERAL FUND BUDGET REVENUE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101720 651C	CONCESSION SALES	287	36,000	14,786	0	0
101720 651F	FIGURE SKATING	0	3,200	1,262	0	0
101720 651H	LINCOLN PARK HOCKEY ASSOC	0	73,800	0	0	0
101720 651L	LOCKER FEES	0	1,000	383	0	0
101720 651LS	LEARN TO SKATE OR SWIM	85	49,000	5,350	0	0
101720 651R	ICE RENTALS	41,686	197,000	97,907	0	0
101720 651S	SEASON PASSES	0	1,800	400	0	0
101720 651ST	SWIM TEAM	0	10,000	0	0	0
101720 651V	VIDEO RECEIPTS	0	1,300	522	0	0
101720 670	MISCELLANEOUS			3,081		
101720 677	BLDG RENTAL	0	1,300	660	0	0
TOTAL COMM CTR		42,755	434,400	154,919	0	0
LIBRARY						
101735 691	CONTRIBUTIONS FROM OTHER FND	0	75,000	0	0	0
101735 697	COPY MACHINE FEES	4,461	3,750	5,153	3,750	4,000
TOTAL LIBRARY		4,461	78,750	5,153	3,750	4,000
DISTRICT COURT						
101760 555J	STATE GRANT JUDGES SALARY	91,453	90,998	91,723	90,998	91,000
101760 666	ORDINANCE-PARKING FINES	1,887,277	1,450,000	1,422,937	1,450,000	1,425,000
101760 670	MISCELLANEOUS	140	0	0	0	0
TOTAL DISTRICT COURT		1,978,870	1,540,998	1,514,660	1,540,998	1,516,000
COMM PLANNING & DEVELOP						
101857 678DDA	ADMIN- DDA	15,000	0	0	10,000	10,000
101857 678EDC	ADMIN- EDC	5,000	0	0	2,000	2,000
TOTAL COMM PLANNING & DEVELOP		20,000	0	0	12,000	12,000
GENERAL GOVERNMENT						
101923 402	TAX BILLING	11,337,288	11,922,037	13,762,026	14,649,719	13,484,850
101923 402R	TAX RECOVERED PREV. YEAR	14,110	15,000	1,174,059	28,000	65,000
101923 412	ADMINISTRATION FEE	379,368	371,128	399,321	399,082	363,984
101923 412R	ADMIN FEE RECOVERED PREV YEAR	444	0	33,985	1,500	25,000
101923 444	PAYMENT IN LIEU OF TAXES	97,763	51,000	70,582	68,000	68,000
101923 444V	VICTORIA SQ-PYMNT IN LIEU TAX	19,470	19,500	21,745	19,500	21,000
101923 446	INTEREST ON DELINQUENT TAX	206,134	115,000	305,747	115,000	200,000
101923 449	TRAILER FEES	3,723	4,305	3,633	3,813	3,511
101923 568	RIGHT OF WAY FEES PA 48	63,543	0	118,155	0	55,000
101923 568C	SALES TAX CONSTITUTIONAL	2,689,945	2,768,671	2,621,644	2,513,000	2,431,754

**GENERAL FUND BUDGET
REVENUE DETAIL**

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101923 568S	SALES TAX STATUTORY	2,467,548	2,450,644	2,377,738	1,933,000	1,905,779
101923 615	SUBPOENA FEES	0	50	27	50	50
101923 670	MISCELLANEOUS	12,917	5,000	52,994	5,000	5,000
101923 670M	MARRIAGE FEES	435	250	400	500	600
101923 671	INSURANCE DIVIDEND	324,211	358,255	365,162	275,000	275,000
101923 671P	PRESCRIPTION RIDER - REBATE	41,810	18,007	62,754	20,000	45,000
101923 672	INVESTMENT INCOME	189,600	190,000	27,478	5,000	5,000
101923 676C	CITY CABLE TV FRAN. FEES	391,231	350,000	439,048	350,000	425,000
101923 677R	CELLULAR TOWER RENT	40,600	30,000	27,656	30,000	22,000
101923 678202	ADMIN CHARGEBACK - MAJOR	28,571	27,145	27,145	27,145	27,145
101923 678203	ADMIN CHARGEBACK - LOCAL	42,857	40,717	40,717	40,717	40,717
101923 678592	W & S ADMIN CHARGEBACK	198,884	315,031	315,031	315,031	337,757
101923 682	RIGHT OF WAY FEES	1,377	1,000	188	500	250
101923 691	TRANSFERS IN	6,993	0	0	35,000	35,000
101923 692CR	REIMBURSE RETIREES CLAIMSPRO	150,000	0	0	0	0
101923 692GR	GENERAL REIMBURSEMENT	4,481	23,686	25,221	5,000	5,000
101923 692R	REIMBURSE - RETIREE HEALTH INS	496,725	1,399,568	0	0	0
101923 693	EMERGENCY RESPONSE FEES	125	1,000	(250)	0	0
101923 697	COPY MACHINE FEES	7,329	15,000	4,519	7,500	6,500
101923 697C	CHECK CASHING FEE	5	0	5	0	50
101923 698	LAND SALES REVENUE	63,334	22,000	0	7,500	2,500
TOTAL GENERAL GOVERNMENT		19,280,822	20,513,994	22,276,729	20,854,557	19,856,447
GRAND TOTAL GENERAL FUND REVENUES		23,171,034	23,588,274	24,973,983	23,407,278	22,323,827

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
<u>MAYOR & COUNCIL</u>						
101101 703C	SALARY MAYOR & COUNCIL	63,000	63,150	63,000	63,000	63,000
101101 715ME	SOCIAL SECURITY ME	4,820	4,831	4,820	4,820	4,820
101101 727	OFFICE SUPPLIES	1,202	494	175	1,000	1,000
101101 860	GENERAL EXPENSE, TRAVEL	0	0	0	250	250
101101 901	ADVERTISING	500	0	0	500	400
101101 903	PUBLISH PROCEEDINGS/REC FEE	6,306	7,732	6,466	7,500	7,500
101101 917	WORKERS COMPENSATION	105	88	88	97	102
101101 956	MISCELLANEOUS	51	568	148	400	400
101101 958	MEMBERSHIPS & DUES	425	225	225	500	500
101101 960	TRAINING-SCHOOL	0	310	0	300	300
TOTAL MAYOR & COUNCIL		76,408	77,397	74,922	78,367	78,272
<u>CLERKS</u>						
101111 703	SALARY OF ELECTED OFFICIAL	52,000	52,000	52,000	52,000	52,000
101111 706	SALARIES & WAGES	84,576	84,542	84,577	84,558	84,558
101111 709	OVERTIME	1,145	729	511	500	500
101111 713	DENTAL M.E.	3,213	2,892	3,075	3,204	3,132
101111 715ME	SOCIAL SECURITY ME	11,152	11,193	11,021	11,265	11,348
101111 718	SICK LEAVE PAY	1,971	2,957	3,294	3,294	4,290
101111 719	HOSPITALIZATION ME	4,560	4,560	13,063	14,904	15,738
101111 719C	PRESCRIPTION RDR-CLAIMS PRO	0	0	518	1,500	1,500
101111 719D	LONG TERM DISABILITY	528	548	536	558	474
101111 719G	VISION INSURANCE	600	423	548	624	593
101111 720	LIFE INSURANCE M.E.	836	774	765	839	679
101111 721	LONGEVITY	1,074	1,074	1,074	1,074	1,074
101111 723	VACATION PAY	0	0	0	2,695	3,311
101111 727	OFFICE SUPPLIES	2,955	5,029	3,426	4,500	4,500
101111 779CM	CLOTHING MAINTENANCE	450	450	450	450	450
101111 860	GENERAL EXPENSE, TRAVEL	0	0	0	700	700
101111 90001	ORDINANCE AMENDMENTS	4,775	3,605	4,163	6,000	5,000
101111 901	ADVERTISING	603	336	305	2,000	1,000
101111 903	PUBLISH PROCEEDINGS/REC FEE	60	15	199	100	100
101111 917	WORKERS COMPENSATION	419	357	358	394	414
101111 934	MAINTENANCE CONTRACTS	1,588	1,647	1,028	2,000	2,000
101111 948	COMPUTER RENTAL	28,882	5,683	5,669	5,405	5,405
101111 958	MEMBERSHIPS & DUES	402	575	525	540	540
101111 960	TRAINING-SCHOOL	0	0	0	1,500	1,250
TOTAL CITY CLERKS		201,788	179,390	187,103	200,604	200,556
<u>CITY MANAGER</u>						
101172 706	SALARIES & WAGES	234,657	234,682	233,564	228,760	182,847
101172 707	PART-TIME TEMPORARY HELP	29,486	11,458	13,518	392	0
101172 709	OVERTIME	104	177	154	500	500
101172 713	DENTAL M.E.	3,105	2,787	3,014	2,940	1,824
101172 715ME	SOCIAL SECURITY ME	20,112	18,885	19,265	18,002	14,344
101172 718	SICK LEAVE PAY	655	950	550	3,813	2,894

**GENERAL FUND
EXPENDITURE DETAIL**

ACCOUNT DESCRIPTION			2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101172	719	HOSPITALIZATION M.E.	32,947	33,439	30,888	30,027	25,998
101172	719C	PRESCRIPTION RDR-CLAIMS PRO	80	0	0	1,500	1,500
101172	719D	LONG TERM DISABILITY	843	870	870	834	450
101172	719G	VISION INSURANCE	858	681	902	951	575
101172	720	LIFE INSURANCE M.E.	660	610	610	643	371
101172	721	LONGEVITY	948	948	1,360	1,303	829
101172	723	VACATION PAY	1,766	0	0	1,765	2,500
101172	727	OFFICE SUPPLIES	3,319	3,663	(42)	5,000	5,000
101172	779CM	CLOTHING MAINTENANCE	675	675	675	619	394
101172	819	GRIEVANCE ARBITRATION	5,808	0	0	0	0
101172	855	CELLULAR/PAGING SERVICES	611	373	321	500	400
101172	860	GENERAL EXPENSE, TRAVEL	0	0	39	50	50
101172	870	MILEAGE	6	15	212	250	250
101172	901	ADVERTISING	5,280	1,692	1,880	4,000	4,000
101172	908	TESTS	0	1,425	0	2,000	1,500
101172	917	WORKERS COMPENSATION	926	797	797	877	921
101172	934	MAINTENANCE CONTRACTS	32	34	38	0	0
101172	946	LEASE EXPENSE	3,112	3,249	3,225	3,140	3,140
101172	948	COMPUTER RENTAL	14,442	8,977	8,948	8,532	8,532
101172	957	PUBLICATIONS	183	508	200	750	500
101172	958	MEMBERSHIPS & DUES	4,422	3,972	3,996	3,553	3,553
101172	960	TRAINING-SCHOOL	673	300	125	500	500
TOTAL CITY MANAGERS			365,710	331,165	325,108	321,201	263,372
ELECTIONS							
101192	706C	EXTRA HELP CLERICAL	0	79	0	150	150
101192	706M	MAINTENANCE MAN	1,792	1,880	1,919	500	500
101192	709	OVERTIME	3,635	5,625	3,545	2,500	2,500
101192	709M	OVERTIME MAINT MEN	2,781	1,981	2,183	1,500	1,500
101192	713	DENTAL M.E.	43	20	130	121	75
101192	715ME	SOCIAL SECURITY ME	628	761	585	850	250
101192	719	HOSPITALIZATION M.E.	91	2	1,062	1,500	1,500
101192	719D	LONG TERM DISABILITY	13	6	36	60	45
101192	719G	VISION INSURANCE	12	5	42	70	45
101192	720	LIFE INSURANCE M.E.	9	4	27	45	25
101192	725	SALARY-ELEC BOARD&RECOUNT	18,024	24,774	23,874	10,000	15,000
101192	727	OFFICE SUPPLIES	1,624	20,942	6,565	15,000	15,000
101192	778	EQUIPMENT MAINTENANCE	169	169	6,987	7,000	6,500
101192	860	GENERAL EXPENSE TRAVEL	0	173	146	150	150
101192	901	ADVERTISING	1,906	2,852	1,007	2,000	2,000
101192	917	WORKERS COMPENSATION	159	159	160	176	185
101192	943	EQUIPMENT RENTAL	0	0	0	900	450
TOTAL ELECTION			30,886	59,431	48,269	42,522	45,875
ASSESSORS							
101202	706	SALARIES & WAGES	72,125	72,126	72,125	72,126	72,126
101202	707	PART TIME	0	0	0	2,100	0

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT DESCRIPTION			2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101202	709	OVERTIME	1,265	1,650	1,029	500	500
101202	713	DENTAL M.E.	1,082	971	1,048	1,068	1,042
101202	715ME	SOCIAL SECURITY ME	5,631	5,676	5,659	5,694	5,573
101202	718	SICK LEAVE PAY	0	200	0	0	0
101202	719	HOSPITALIZATION ME	10,551	13,321	10,837	12,248	12,857
101202	719C	PRESCRIPTION RDR-CLAIMS PRO	3,712	2,591	609	750	750
101202	719D	LONG TERM DISABILITY	244	252	252	252	214
101202	719G	VISION INSURANCE	299	285	295	278	264
101202	720	LIFE INSURANCE M.E.	230	212	212	234	185
101202	721	LONGEVITY	0	0	600	600	600
101202	727	OFFICE SUPPLIES	5,291	2,810	2,326	4,500	4,000
101202	757	OPERATIONAL SUPPLIES	5,005	6,363	5,995	1,000	1,000
101202	779CM	CLOTHING MAINTENANCE	225	225	225	225	225
101202	800	CONTRACTUAL PART-TIME	5,425	6,882	6,293	6,500	6,500
101202	860	GENERAL EXPENSE, TRAVEL	0	0	51	150	150
101202	901	ADVERTISING	366	259	275	500	500
101202	917	WORKERS COMPENSATION	890	702	702	772	811
101202	934	OFFICE EQUIP MAINTENANCE	2,245	2,310	2,380	2,500	2,500
101202	948	COMPUTER RENTAL	7,221	3,663	3,651	3,482	3,482
101202	956	MISCELLANEOUS	0	4,105	0	100	100
101202	958	MEMBERSHIPS & DUES	436	355	355	600	600
101202	960	TRAINING-SCHOOL	725	190	1,092	1,000	750
101202	960C	CERTIFICATIONS & LICENSING	200	200	263	300	300
TOTAL ASSESSORS			123,169	125,350	116,273	117,479	115,029
CITY ATTORNEY							
101203	727	OFFICE SUPPLIES	175	220	154	200	200
101203	817L	LABOR NEGOTIATIONS	57,328	74,831	128,855	85,000	115,000
101203	819	GRIEVANCE ARBITRATION	0	720	2,546	15,000	10,000
101203	826	MISCELLANEOUS LEGAL FEES	230	5	734	1,000	1,000
101203	826C	CRIMINAL PROSECUTION CHRGS	0	37,343	65,943	55,000	55,000
101203	826D	PER DIEM & WARRANTS	0	0	195	2,500	2,500
101203	826L	GENERAL LEGAL SERVICES	127,653	147,988	79,935	75,000	75,000
TOTAL CITY ATTORNEY			185,387	261,107	278,361	233,700	258,700
FINANCE							
101230	706	SALARIES & WAGES	169,571	179,485	179,402	174,565	179,565
101230	709	OVERTIME	646	798	909	5,500	500
101230	713	DENTAL M.E.	4,100	3,884	4,193	4,273	4,169
101230	715ME	SOCIAL SECURITY ME	14,912	14,750	14,961	14,932	15,327
101230	718	SICK LEAVE PAY	7,930	4,045	7,070	6,310	7,584
101230	719	HOSPITALIZATION M.E.	26,047	25,273	32,410	41,042	45,096
101230	719C	PRESCRIPTION RDR-CLAIMS PRO	295	510	178	1,500	1,250
101230	719D	LONG TERM DISABILITY	1,063	1,167	1,167	1,186	1,006
101230	719G	VISION INSURANCE	1,089	797	1,055	1,161	1,103
101230	720	LIFE INSURANCE M.E.	997	991	991	1,091	865

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101230 721	LONGEVITY	750	1,349	994	2,424	2,424
101230 723	VACATION PAY	10,428	4,214	4,270	5,869	8,555
101230 724	DEPT HEADS INLIEU OF OT	2,749	2,254	2,254	2,255	2,255
101230 727	OFFICE SUPPLIES	4,849	3,829	4,500	5,000	4,500
101230 779CM	CLOTHING MAINTENANCE	875	675	675	675	675
101230 860	GENERAL EXPENSE, TRAVEL	381	216	85	300	250
101230 917	WORKERS COMPENSATION	1,487	966	966	1,063	1,116
101230 934	MAINTENANCE CONTRACTS	34	0	0	0	0
101230 948	COMPUTER RENTAL	12,219	9,268	9,234	8,804	8,804
101230 957	PUBLICATIONS	0	812	1,808	1,500	1,500
101230 958	MEMBERSHIPS & DUES	430	520	440	500	500
101230 960	EDUCATION, TRAINING & WORKSH	1,165	2,276	3,596	4,349	4,500
TOTAL FINANCE DEPT		262,017	258,079	271,160	284,299	291,544
TREASURERS						
101253 703	SALARY OF ELECTED OFFICIAL	6,877	9,000	9,000	9,000	9,000
101253 706	SALARIES & WAGES	144,006	121,603	122,163	84,038	84,038
101253 709	OVERTIME	7,420	5,526	7,483	4,450	500
101253 713	DENTAL M.E.	3,923	2,913	3,145	2,074	2,085
101253 715ME	SOCIAL SECURITY ME	12,874	11,100	11,472	6,519	7,669
101253 718	SICK LEAVE PAY	4,085	3,869	4,671	3,294	2,719
101253 719	HOSPITALIZATION ME	24,166	20,241	20,957	18,376	28,499
101253 719C	PRESCRIPTION RDR-CLAIMS PRO	6,934	7,970	1,893	3,000	2,500
101253 719D	LONG TERM DISABILITY	924	806	806	429	471
101253 719G	VISION INSURANCE	788	608	819	650	528
101253 720	LIFE INSURANCE M.E.	832	637	637	351	371
101253 721	LONGEVITY	1,763	1,674	1,674	774	1,074
101253 723	VACATION PAY	1,611	0	2,141	1,625	2,468
101253 727	OFFICE SUPPLIES	2,343	6,007	3,306	4,000	3,500
101253 779CM	CLOTHING MAINTENANCE	900	675	675	450	450
101253 818P	PROGRAMMING	0	0	0	500	0
101253 860	GENERAL EXPENSE, TRAVEL	287	10	6	300	300
101253 917	WORKERS COMPENSATION	632	427	427	235	247
101253 934	MAINTENANCE CONTRACTS	2,617	2,694	2,916	2,916	2,843
101253 948	COMPUTER RENTAL	10,553	7,623	7,600	7,247	7,247
101253 958	MEMBERSHIPS & DUES	80	80	80	80	80
101253 960	TRAINING-SCHOOL	1,858	0	0	200	200
101253 962C	CASHIER DIFFERENCE	(104)	(294)	43	250	250
TOTAL TREASURY		235,369	203,169	201,913	150,758	157,039
BUILDINGS & GROUNDS						
101263 706	SALARIES & WAGES	117,272	100,310	109,083	87,652	45,906
101263 707	PART-TIME TEMPORARY HELP	9,984	7,152	13,794	879	0
101263 709	OVERTIME	14,096	4,989	6,304	4,000	1,500
101263 713	DENTAL M.E.	2,669	2,086	2,494	2,136	1,042

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT DESCRIPTION			2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101263	715ME	SOCIAL SECURITY ME	10,971	9,113	10,185	9,489	4,177
101263	718	SICK LEAVE PAY	514	2,359	2,359	2,359	240
101263	719	HOSPITALIZATION ME	19,014	16,816	25,494	25,005	13,338
101263	719C	PRESCRIPTION RDR-CLAIMS PRO	3,271	1,006	1,062	2,500	1,750
101263	719D	LONG TERM DISABILITY	682	605	671	579	257
101263	719G	VISION INSURANCE	504	426	659	624	329
101263	720	LIFE INSURANCE M.E.	579	456	508	468	186
101263	721	LONGEVITY	1,142	1,596	907	908	454
101263	724	DEPT HEADS INLIEU OF OT	0	0	0	0	0
101263	727	OFFICE SUPPLIES	0	0	0	0	0
101263	757	OPERATIONAL SUPPLIES	1,188	26	725	1,250	1,250
101263	777	CUSTODIAL SUPPLIES	11,520	8,628	5,351	11,000	6,000
101263	778	MAINTENANCE OF EQUIPMENT	125	344	171	1,000	1,000
101263	779	CLOTHING LAUNDRY/SHOES	860	903	986	750	750
101263	779CM	CLOTHING MAINTENANCE	225	0	0	0	0
101263	780	SAFETY SHOES	150	82	73	300	300
101263	801	JANITORIAL SERVICE	129,961	118,536	120,274	125,000	125,000
101263	818	CONTRACTUAL SERVICES	7,895	45,445	0	4,000	4,000
101263	828	PHYSICALS	111	103	192	200	200
101263	853	TELEPHONE	90,787	95,203	95,567	89,250	95,000
101263	855	CELLULAR/PAGING SERVICES	460	388	495	500	500
101263	917	WORKERS COMPENSATION	4,432	2,806	2,806	3,087	1,412
101263	918	ALARM SYSTEM	5,385	5,195	5,175	6,825	5,455
101263	921	ELECTRIC	104,726	100,988	102,867	111,100	110,060
101263	923	HEAT	99,314	107,251	103,545	117,976	112,776
101263	927	WATER	5,668	4,870	6,186	5,766	6,132
101263	931	MAINTENANCE OF CITY BLDGS	91,997	118,898	83,652	100,011	105,000
101263	934	MAINTENANCE CONTRACTS	229	245	39,466	7,500	7,500
101263	943	EQUIPMENT RENTAL	34,318	34,318	34,318	28,500	14,000
101263	946	LEASE EXPENSE	82,263	326,407	187,067	329,000	329,054
101263	960	EDUCATION, TRAINING & WORKSH	200	200	300	300	300
101263	983	CAPITAL EXPENDITURES	200	0	105,843	34,840	0
101263	993	INTEREST EXPENSE	0	0	141,986	0	0
TOTAL BLDGS & GROUNDS			852,710	1,117,753	1,210,567	1,114,754	994,868
MUSEUM							
101272	700H	HISTORICAL MUSEUM	17,000	17,000	17,000	17,000	17,000
TOTAL MUSEUM			17,000	17,000	17,000	17,000	17,000
POLICE							
101305	706	SALARIES & WAGES	2,676,600	2,591,829	2,711,085	2,742,041	2,759,950
101305	706C	EXTRA HELP CLERICAL	361,023	317,915	245,011	206,598	206,598
101305	706CG	CROSSING GUARDS WAGES	96,260	99,749	99,471	101,650	108,574
101305	706CS	ANIMAL CONTROL OFFICERS	83,664	46,079	151,491	86,091	124,405
101305	706R	RETRO PAY	0	0	0	0	0
101305	709	OVERTIME	272,392	398,329	258,017	351,000	225,000

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101305 709C	COURT TIME	55,568	58,058	61,714	72,000	65,000
101305 709CP	OVERTIME-COMM POL	17,712	11,559	24,951	25,200	21,000
101305 709CS	OVERTIME-ANIMAL CONT OFF	4,365	1,242	3,215	2,500	3,000
101305 709ME	M.E. OVERTIME	7,884	7,326	6,039	500	500
101305 709S	SHIFT DIFFERENTIAL	25,832	27,344	27,589	30,000	30,000
101305 709TE	TRAFFIC ENFORCEMENT TEA,	73,964	41,152	3,511	0	0
101305 713	DENTAL M.E.	11,901	8,819	10,307	7,477	8,339
101305 713PF	DENTAL - P&F	54,205	45,148	51,052	51,270	50,031
101305 714B	BREATHALIZER CERTIF	10,400	10,000	9,600	10,400	10,400
101305 715ME	SOCIAL SECURITY ME	45,106	39,764	41,215	33,716	36,088
101305 715PF	SOCIAL SECURITY PF	49,042	52,274	51,485	51,609	50,776
101305 717	HOLIDAY PAY	203,695	201,981	214,851	215,000	215,000
101305 718	SICK LEAVE PAY	21,931	15,493	13,078	27,301	27,301
101305 719	HOSPITALIZATION ME	74,970	62,760	92,272	63,108	65,916
101305 719C	PRESCRIPTION RDR-CLAIMS PRO	16,208	5,546	2,911	10,000	7,500
101305 719CP	CLAIMS PRO-PRESCRIPT P&F	23,795	35,115	11,242	35,000	25,000
101305 719D	LONG TERM DISABILITY	2,877	2,442	2,166	2,215	1,854
101305 719DP	LONG TERM DIS-P&F	520	0	0	0	23,091
101305 719G	VISION INSURANCE	2,250	1,548	2,487	1,840	2,011
101305 719GP	VISION INSURANCE-P&F	11,211	8,780	12,217	13,694	13,512
101305 719PF	HOSPITALIZATION P&F	467,296	472,085	458,738	558,756	538,945
101305 720	LIFE INSURANCE M.E.	2,667	2,071	2,405	2,215	2,029
101305 720PF	LIFE INSURANCE - P & F	19,671	15,910	17,142	19,375	15,123
101305 721	LONGEVITY	4,381	3,931	3,024	3,399	3,024
101305 721CS	LONGEVITY - ANIMAL CONTROL	528	528	982	1,056	1,056
101305 721PF	LONGEVITY-P&F	28,667	23,214	20,075	22,574	23,873
101305 723	VACATION PAY	5,111	6,325	7,102	10,288	9,661
101305 723PF	VACATION PAY P&F	211,625	250,350	204,419	165,000	165,000
101305 724	DEPT HEADS INLIEU OF OT	1,852	1,852	1,852	1,852	1,852
101305 727	OFFICE SUPPLIES	9,434	16,415	15,032	16,000	16,000
101305 732	TERMINATION BENEFITS	48,670	155,395	16,369	2,835	0
101305 739	GUN ALLOWANCE	54,803	47,681	50,107	49,607	49,607
101305 740	BADGES	355	258	236	500	500
101305 741	PISTOL RANGE EXPENSE	3,915	4,231	2,460	4,500	3,500
101305 746	DOG POUND EXPENSE	10,659	353	0	0	0
101305 757	OPERATIONAL SUPPLIES	8,009	7,588	100,828	14,000	14,000
101305 761	MEALS FOR PRISONERS	15,436	12,650	12,891	23,000	20,000
101305 768	UNIFORM MAINT. ALLOW	39,888	45,068	41,681	39,200	39,200
101305 768CG	CROSSING GUARD UNIFORMS	1,940	2,454	7,054	6,680	6,680
101305 768E	ENVIRONMENTAL OFF. UNFRMS	3,588	2,836	4,784	4,500	4,500
101305 776	DETENTION OFFICERS	131,281	132,093	132,074	140,000	140,000
101305 779CM	CLOTHING MAINTENANCE	1,950	1,325	1,325	1,300	1,500
101305 779P	LAUNDRY PRISONERS	8,932	8,494	8,449	15,000	15,000
101305 779R	RESERVE OFFICER EXPENSE	68	1,970	550	2,000	2,500

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101305 779VA	VEHICLE ALLOWANCE	4,000	4,000	4,000	4,000	4,000
101305 807	ACTUARIAL FEE	620	0	550	2,500	2,500
101305 818	CONTRACTUAL SERVICES	0	28,093	28,840	29,705	29,700
101305 828	PHYSICALS	6,618	7,226	8,378	20,000	0
101305 831	DEPT SERVICES	0	0	178	0	0
101305 841	CRIME PATROL WATCH	4,474	3,416	4,749	6,000	6,600
101305 851	RADIO MAINTENANCE	4,022	1,325	2,117	6,000	6,000
101305 854	LEIN	14,038	7,615	1,200	16,000	14,000
101305 860	GENERAL EXPENSE, TRAVEL	604	1,671	983	1,000	1,000
101305 867	DETECTIVE EXPENSE	1,800	1,675	1,800	1,800	1,800
101305 917	WORKERS COMPENSATION	78,134	63,583	63,147	74,460	78,183
101305 931P	PISTOL RANGE EX PENSE	37	0	10	500	500
101305 933	MAINTENANCE OF EQUIPMENT	4,374	2,854	5,264	6,000	6,000
101305 934	MAINTENANCE CONTRACTS	15,703	14,485	12,301	16,900	16,900
101305 934C	MAINTENANCE COMPUTER	15,698	39,571	40,340	40,445	40,445
101305 939	MOTOR EQUIP-MAINTENANCE	0	75	0	400	400
101305 943	EQUIPMENT RENTAL	250,000	250,000	250,000	250,000	123,000
101305 948	COMPUTER RENTAL	39,212	84,765	84,389	80,466	80,466
101305 955	CROSSING GUARD EXPENSES	0	0	0	200	200
101305 958	MEMBERSHIPS & DUES	870	333	385	200	1,000
101305 956	MISCELLANEOUS	7	15,134	200	1,715	200
101305 960	TRAINING-SCHOOL	16,698	0	24,182	25,000	15,000
101305 974	LANDSCAPING	0	0	0	0	0
101305 983	CAPITAL EXPENDITURES	112,278	0	2,692	0	0
TOTAL POLICE DEPARTMENT		5,853,283	5,831,149	5,752,261	5,827,138	5,582,290
FIRE						
101340 706	SALARIES & WAGES	1,861,913	1,792,892	1,827,203	1,863,497	1,868,037
101340 706ME	CLERICAL	0	38,125	38,125	38,125	38,125
101340 706R	RETRO PAY	0	0	0	0	0
101340 707	PART TIME TEMPORARY HELP	0	0	0	0	0
101340 708	SPECIAL DUTY ALLOWANCE	79,500	80,472	82,500	81,050	82,050
101340 709	OVERTIME	341,442	519,875	423,565	360,000	360,000
101340 709ME	M.E. OVERTIME	3,128	2,059	2,007	500	500
101340 713	DENTAL M.E.	1,082	971	1,129	1,068	1,042
101340 713PF	DENTAL - P&F	34,620	28,157	32,468	33,112	33,354
101340 715ME	SOCIAL SECURITY ME	3,246	3,181	3,177	3,024	3,056
101340 715PF	SOCIAL SECURITY PF	27,941	33,428	33,162	37,620	36,546
101340 717	HOLIDAY PAY	153,529	142,299	94,844	119,495	100,506
101340 717L	IN LIEU OF HOLIDAY PAY	19,915	21,026	70,456	71,540	71,722
101340 718	SICK LEAVE PAY	6,049	3,373	3,555	10,658	10,400
101340 719	HOSPITALIZATION ME	10,551	9,972	11,288	12,758	13,338
101340 719C	PRESCRIPTION RDR-CLAIMS PRO	770	336	0	1,500	1,500
101340 719CP	CLAIMS PRO-PRESCRIPT P&F	34,006	31,424	5,209	30,000	25,000
101340 719D	LONG TERM DISABILITY	244	252	252	252	214
101340 719DP	LONG TERM DIS-P&F	520	1,328	2,125	0	0

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101340 719G	VISION INSURANCE	299	237	314	346	329
101340 719GP	VISION INSURANCE-P&F	7,551	6,099	8,513	9,234	9,260
101340 719PF	HOSPITALIZATION P&F	306,890	283,096	318,251	346,095	385,803
101340 720	LIFE INSURANCE M.E.	230	212	212	235	233
101340 720PF	PF LIFE INS	12,272	10,532	11,328	12,257	9,876
101340 721	LONGEVITY	600	600	600	600	600
101340 721PF	LONGEVITY-P&F	26,251	19,833	17,973	18,345	19,095
101340 723PF	VACATION PAY P&F	85,151	90,005	80,684	100,000	100,000
101340 727	OFFICE SUPPLIES	3,633	4,178	3,345	3,500	3,500
101340 730FG	OPER SUPPLIES-FEMA GRANT	0	0	0	0	0
101340 732	TERMINATION BENEFITS	94,792	27,927	0	0	0
101340 757	OPERATIONAL SUPPLIES	33,202	23,492	29,019	28,000	28,000
101340 768	UNIFORM MAINT. ALLOW	25,993	22,400	24,800	24,800	24,800
101340 777	CUSTODIAL SUPPLIES	2,384	2,215	2,856	2,200	2,200
101340 778	EQUIPMENT MAINTENANCE	0	0	0	2,000	2,000
101340 779	CLOTHING LAUNDRY/SHOES	440	630	889	580	600
101340 779CM	CLOTHING MAINTENANCE	225	225	225	225	225
101340 807	ACTUARIAL FEE	340	0	0	2,500	2,500
101340 818	CONTRACTUAL SERVICES	10,981	11,051	7,353	10,000	10,000
101340 828	PHYSICALS	4,574	9,190	4,997	6,500	6,500
101340 851	RADIO MAINTENANCE	3,984	6,155	1,288	3,000	3,000
101340 855	CELLULAR/PAGING SERVICES	1,470	1,436	1,434	1,500	1,500
101340 869	FOOD ALLOWANCE	50,129	48,993	52,842	51,445	53,791
101340 917	WORKERS COMPENSATION	65,861	58,839	58,403	69,723	73,209
101340 931	MAINTENANCE OF BUILDING	1,796	1,014	446	1,000	1,000
101340 933	MAINTENANCE OF EQUIPMENT	2,515	4,412	3,737	4,500	4,500
101340 943	EQUIPMENT RENTAL	100,000	100,000	100,000	100,000	47,000
101340 948	COMPUTER RENTAL	32,287	36,105	35,917	34,247	34,247
101340 958	MEMBERSHIPS & DUES	969	1,332	1,473	1,416	1,416
101340 960	TRAINING-SCHOOL	11,291	9,631	5,473	10,000	7,500
101340 960C	CERTIFICATIONS & LICENSING	480	525	425	600	600
101340 981	FURNITURE PURCHASES	5,571	0	0	0	0
101340 983	CAPITAL EXPENDITURES	0	0	0	0	0
TOTAL FIRE DEPARTMENT		3,470,615	3,489,534	3,403,862	3,509,047	3,478,674
BUILDING DEPT						
101380 706	SALARIES & WAGES	266,051	298,036	298,041	226,062	222,062
101380 707	PART-TIME TEMPORARY HELP	0	690	0	0	0
101380 709	OVERTIME	377	464	299	500	500
101380 713	DENTAL M.E.	7,133	6,311	7,351	5,341	5,212
101380 715ME	SOCIAL SECURITY ME	23,367	24,596	24,365	18,440	17,785
101380 718	SICK LEAVE PAY	14,318	4,660	5,217	1,175	4,671
101380 719	HOSPITALIZATION M.E.	38,265	40,651	47,852	28,487	50,544
101380 719C	PRESCRIPTION RDR-CLAIMS PRO	5,772	1,965	501	3,000	2,500
101380 719D	LONG TERM DISABILITY	1,640	1,504	1,960	1,466	1,244

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101380 719G	VISION INSURANCE	1,617	1,523	1,863	1,458	1,384
101380 720	LIFE INSURANCE	1,609	1,451	1,740	1,324	1,050
101380 721	LONGEVITY	2,554	2,568	3,150	1,800	1,800
101380 723	VACATION PAY	10,828	198	10,244	2,500	1,500
101380 724	DEPT HEADS INLIEU OF OT	2,213	0	2,804	2,804	2,804
101380 727	OFFICE SUPPLIES	4,400	6,909	4,979	4,500	4,500
101380 779CM	CLOTHING MAINTENANCE	1,550	1,350	1,350	900	900
101380 818	CONTRACTUAL SERVICES	6,079	6,525	1,170	2,500	2,500
101380 818L	ANNUAL SOFTWARE LICENSE	1,440	1,480	1,525	1,520	1,530
101380 818P	PROGRAMMING	0	0	0	250	250
101380 822	CONTRACTUAL INSPECT FEES	58,710	70,830	58,806	68,000	62,000
101380 822C	COMPLAINT INSPECTIONS	455	98	98	400	450
101380 855	CELLULAR/PAGING SERVICES	1,623	1,733	1,700	1,716	1,385
101380 860	GENERAL EXPENSE TRAVEL	30	66	0	500	500
101380 902	ZONING BOARD OF APPEALS	915	1,937	754	1,000	1,000
101380 917	WORKERS COMPENSATION	2,594	2,242	2,243	2,225	2,336
101380 934	MAINTENANCE CONTRACTS	0	0	0	200	200
101380 943	EQUIPMENT RENTAL	37,908	37,908	37,908	27,100	13,000
101380 948	COMPUTER RENTAL	17,218	12,044	11,993	11,435	11,435
101380 958	MEMBERSHIPS & DUES	275	255	235	275	275
101380 960	TRAINING-SCHOOL	75	360	135	500	500
101380 960C	CERTIFICATIONS & LICENSING	270	40	0	530	530
TOTAL BUILDING		509,285	528,395	528,283	417,908	416,347
EMERGENCY						
101429 950D	DRANO	31,349	31,350	0	0	0
TOTAL EMERG MGT		31,349	31,350	0	0	0
DEPARTMENT OF PUBLIC SERVICES						
101445 706	SALARIES & WAGES	100,475	0	0	0	0
101445 707	PART TIME TEMPORARY HELP	966	0	0	0	0
101445 709	OVERTIME	2,765	0	0	0	0
101445 713	DENTAL M.E.	3,103	0	0	0	0
101445 715ME	SOCIAL SECURITY ME	8,035	0	35	0	0
101445 718	SICK LEAVE PAY	575	0	0	0	0
101445 719	HOSPITALIZATION M.E.	25,080	0	0	0	0
101445 719C	PRESCRIPTION RDR-CLAIMS PRO	485	0	0	0	0
101445 719D	LONG TERM DISABILITY	731	0	0	0	0
101445 719G	VISION INSURANCE	640	0	0	0	0
101445 720	LIFE INSURANCE	658	0	0	0	0
101445 721	LONGEVITY	0	0	454	0	0
101445 727	OFFICE SUPPLIES	3,104	1,430	2,532	2,250	1,500
101445 755G	SAFETY GLASSES	113	15	274	250	250
101445 757	OPERATIONAL SUPPLIES	7,170	1,577	1,096	2,500	2,500
101445 779	CLOTHING LAUNDRY/SHOES	108	121	181	0	0

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101445	779CM CLOTHING MAINTENANCE	225	0	0	0	0
101445	780 SAFETY SHOES	0	0	0	500	0
101445	818 CONTRACTUAL SERVICES	104,600	119,399	0	0	0
101445	828 PHYSICALS	20	0	0	150	0
101445	855 CELLULAR/PAGING SERVICES	279	238	234	200	200
101445	860 GENERAL EXPENSE TRAVEL	10	0	0	0	0
101445	917 WORKERS COMPENSATION	1,019	0	0	0	0
101445	930 REPLACE SIDEWALKS-MAINT	177,185	52,736	91,220	50,000	50,000
101445	934 MAINTENANCE CONTRACTS	229	245	262	275	275
101445	946 LEASE EXPENSE	3,342	3,342	3,342	3,342	3,342
101445	948 COMPUTER RENTAL	18,885	24,427	24,302	23,172	23,172
101445	956 MISCELLANEOUS	400	209	0	300	300
101445	958 MEMBERSHIP & DUES	82	0	0	0	0
101445	960 TRAINING - SCHOOL	1,196	550	(21)	0	0
TOTAL DPS		461,478	204,288	123,911	82,939	81,539
STREET LIGHTING						
101450	926 STREET LIGHTINGCHARGES	467,500	461,803	464,751	484,893	486,633
TOTAL STREET LIGHTING		467,500	461,803	464,751	484,893	486,633
SOCIAL SERVICES						
101670	850 BOARDING OF PRISONERS	177,856	221,675	115,136	162,225	171,555
TOTAL SOCIAL SERVICES		177,856	221,675	115,136	162,225	171,555
PARKS & FORESTRY						
101704	706 SALARIES & WAGES	133,586	139,264	82,826	46,426	0
101704	707 PART-TIME TEMPORARY HELP	63,423	58,608	70,840	1,358	0
101704	709 OVERTIME	22,217	15,153	6,452	4,500	2,500
101704	713 DENTAL M.E.	3,243	3,121	1,871	1,068	0
101704	715ME SOCIAL SECURITY ME	17,463	16,958	13,724	4,716	192
101704	718 SICK LEAVE PAY	7,108	6,836	14,752	4,690	0
101704	719 HOSPITALIZATION M.E.	22,666	25,685	15,189	12,248	0
101704	719C PRESCRIPTION RDR-CLAIMS PRO	4,714	2,769	485	2,000	0
101704	719D LONG TERM DISABILITY	739	899	558	307	0
101704	719G VISION INSURANCE	604	551	419	278	0
101704	720 LIFE INSURANCE	668	683	397	234	0
101704	721 LONGEVITY	1,815	1,815	1,701	907	0
101704	723 VACATION PAY	0	0	3,286	3,286	0
101704	757 OPERATIONAL SUPPLIES	37,951	18,314	17,309	17,000	16,000
101704	779 CLOTHING LAUNDRY/SHOES	1,584	2,072	1,601	1,346	1,378
101704	780 SAFETY SHOES	598	244	201	1,000	500
101704	818 CONTRACTUAL SERVICES	0	0	0	12,240	21,520
101704	828 PHYSICALS	149	231	229	175	0
101704	855 CELLULAR/PAGING SERVICES	283	239	316	237	500
101704	917 WORKERS COMPENSATION	6,977	5,281	5,281	1,500	500

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101704 918	ALARM SYSTEM	813	903	813	850	850
101704 921	ELECTRIC	9,147	8,600	11,616	7,828	9,787
101704 923	HEAT	7,196	7,910	8,590	8,065	7,898
101704 927	WATER	678	440	423	450	495
101704 933	MAINTENANCE OF EQUIPMENT	264	0	0	2,500	2,000
101704 935P	MAINTENANCE OF PARK	16,919	14,776	12,070	20,000	12,500
101704 943	EQUIPMENT RENTAL	43,661	43,661	43,661	41,500	16,511
101704 958	MEMBERSHIPS & DUES	185	428	567	600	500
101704 960	TRAINING-SCHOOL	1,405	1,228	1,807	1,500	1,250
TOTAL PARKS & FORESTRY		406,056	376,667	316,984	198,809	94,881
PARKS & REC						
101708 706	SALARIES & WAGES	108,568	67,368	76,593	70,104	70,104
101708 707	PART-TIME TEMPORARY HELP	117,222	103,627	102,460	65,000	65,000
101708 707P	PLAYGROUND HELP-SUMMER	23,098	32,728	8,376	32,000	32,000
101708 709	OVERTIME	479	155	835	500	500
101708 713	DENTAL M.E.	2,598	1,497	1,572	1,602	1,564
101708 715ME	SOCIAL SECURITY ME	20,765	16,264	14,517	18,674	13,464
101708 718	SICK LEAVE PAY	9,120	4,001	815	2,352	2,712
101708 719	HOSPITALIZATION M.E.	5,771	3,780	2,460	3,360	3,360
101708 719C	PRESCRIPTION RDE-CLAIMS PRO	86	0	0	2,000	1,500
101708 719D	LONG TERM DISABILITY	717	469	471	463	393
101708 719G	VISION INSURANCE	658	366	471	519	493
101708 720	LIFE INSURANCE	726	424	403	478	360
101708 721	LONGEVITY	1,350	0	0	375	975
101708 723	VACATION PAY	9,891	4,685	0	3,075	3,200
101708 724	DEPT HEADS INLIEU OF OT	2,436	2,436	0	1,280	1,280
101708 727	OFFICE SUPPLIES	4,042	2,628	1,796	4,000	4,000
101708 727SC	SUPPLIES -SR CENTER	901	979	892	2,000	2,000
101708 755	MEDICAL SUPPLIES	0	0	0	300	0
101708 760	AWARDS	2,026	1,627	1,326	2,000	1,500
101708 760S	RECREATION SUPPLIES	10,730	10,501	6,112	15,000	12,500
101708 762C	SUMMER CONCERT SERIES	7,354	7,888	7,050	7,500	7,500
101708 764	SENIOR CITIZENS CLUB	1,120	343	200	2,000	250
101708 765	SMART BUS	3,613	2,567	1,631	3,600	3,600
101708 766S	PERISHABLE SUPPLIES	0	0	419	215	0
101708 779CM	CLOTHING MAINTENANCE	425	225	225	225	225
101708 800	CONTRACTUAL PART-TIME	24,753	25,398	34,934	25,000	30,000
101708 818	CONTRACTUAL SERVICES	4,531	1,400	1,675	2,000	2,000
101708 828	PHYSICALS	143	103	101	500	500
101708 855	CELLULAR/PAGING SERVICES	482	936	1,021	750	750
101708 860	GENERAL EXPENSE TRAVEL	369	35	89	250	250
101708 870	MILEAGE	249	10	(4)	400	350
101708 873	TOURNAMENTS-ENTRY FEE	0	299	0	250	250
101708 901	ADVERTISING	30,450	28,060	22,248	30,000	30,000

**GENERAL FUND
EXPENDITURE DETAIL**

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101708 917	WORKERS COMPENSATION	6,154	4,123	4,123	4,535	4,762
101708 934	MAINTENANCE CONTRACTS	2,107	1,992	2,648	2,278	2,236
101708 942	SCHOOL BOARD FEES	0	794	827	795	795
101708 943	EQUIPMENT RENTAL	37,589	37,589	37,589	37,589	17,500
101708 943V	EQUIPMENTRENTAL-VENDOR	0	750	375	1,500	750
101708 948	COMPUTER RENTAL	15,552	5,294	4,952	4,722	4,722
101708 957	PUBLICATIONS	1,800	1,187	924	2,400	1,500
101708 958	MEMBERSHIPS & DUES	337	85	470	820	780
101708 960	TRAINING-SCHOOL	285	0	0	900	800
101708 983	OFFICE EQUIP PURCHASES	285	0	22,914	0	0
TOTAL PARKS & REC		458,782	372,614	363,509	353,311	326,425
COMMUNITY CENTER						
101720 707	PART-TIME TEMPORARY HELP	8,813	8,966	49,893	0	0
101720 707C	PART-TIME CONCESSION HELP	669	289	10,186	0	0
101720 707M	PART-TIME MAINT MAN	236	0	31,318	0	0
101720 709M	OVERTIME MAINT MEN	0	0	809	0	0
101720 715ME	SOCIAL SECURITY ME	743	708	7,054	0	0
101720 727	OFFICE SUPPLIES	0	0	920	0	0
101720 750	CONCESSION STAND PURCHASES	0	0	9,134	0	0
101720 758	POOL & RINK SUPPLIES	0	0	2,689	0	0
101720 760	AWARDS	0	0	0	0	0
101720 777	CUSTODIAL SUPPLIES	0	0	0	0	0
101720 777P	POOL SUPPLIES	0	0	0	0	0
101720 778	EQUIPMENT MAINTENANCE	0	0	9,023	268	0
101720 779	CLOTHING LAUNDRY/SHOES	0	0	0	0	0
101720 800	CONTRACTUAL PART-TIME	0	0	120	0	0
101720 801	JANITORIAL SERVICE	0	0	0	0	0
101720 818	CONTRACTUAL SERVICES	112,078	56,293	50	0	0
101720 853	TELEPHONE CHARGES	379	50	1,578	1,754	0
101720 873	TOURNAMENTS-ENTRY FEE	0	3,450	0	0	0
101720 880C	CONSULTING FEES	0	0	0	0	0
101720 901	ADVERTISING	0	0	8,384	0	0
101720 913	INSURANCE-FLEET & LIABILITY	2,875	0	0	0	0
101720 917	WORKERS COMPENSATION	4,044	0	3,400	0	0
101720 918	ALARM SYSTEM	387	483	1,160	97	0
101720 921	ELECTRIC	24,533	33,919	70,691	30,121	0
101720 923	HEAT	3,226	17,214	29,700	5,006	0
101720 927	WATER	1,982	5,011	6,621	0	0
101720 931	MAINTENANCE OF BUILDING	0	0	5,164	0	0
101720 934	MAINTENANCE CONTRACTS	32	208	0	0	0
101720 934V	EQUIPMENT REN VEN	0	10,000	(3,000)	0	0
101720 948	COMPUTER RENTAL	0	0	1,910	0	0
101720 958	MEMBERSHIPS & DUES	535	502	365	0	0
TOTAL COMM CENTER		160,532	137,092	247,169	37,246	0

**GENERAL FUND
EXPENDITURE DETAIL**

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
LIBRARY						
101735 707	PART-TIME TEMPORARY HELP	6,336	(205)	2,060	1,693	0
101735 715ME	SOCIAL SECURITY ME	514	4	158	130	0
101735 727	OFFICE SUPPLIES	4	0	0	0	0
101735 827	COUNTY CHARGES	385,821	112,102	241,710	267,487	243,000
101735 917	WORKER'S COMPENSATION	16	0	0	0	0
101735 946	LEASE EXPENSE	3,700	3,459	3,833	3,411	3,411
101735 948	COMPUTER RENTAL	15,552	0	0	0	0
TOTAL LIBRARY		411,943	115,361	247,761	272,721	246,411
DISTRICT COURT						
101760 700	ADJUSTMENTS	0	414,533	0	0	0
101760 703	JUDGES SALARIES	1,197,498	1,411,786	1,442,845	155,129	183,718
101760 706	WAGES				393,840	246,986
101760 707	PART-TIME TEMPORARY HELP				55,006	120,000
101760 713	DENTAL				15,725	14,675
101760 715ME	SOCIAL SECURITY ME				46,211	42,129
101760 715R	RETIREE'S MEDICARE REIMBURSE				0	7,600
101760 719	HOSPITALIZATION M.E.				161,000	155,000
101760 719D	LONG TERM DISABILITY				3,500	3,315
101760 719G	VISION INSURANCE				2,800	2,000
101760 719R	RETIREE HEALTH INSURANCE				123,600	175,000
101760 720	LIFE INSURANCE				2,700	2,600
101760 722DB	ICMA RETIREMENT PLAN				8,200	6,529
101760 722ME	M.E. RETIREMENT				195,154	189,544
101760 727	OFFICE SUPPLIES				18,000	18,000
101760 730	POSTAGE				0	12,000
101760 778	EQUIPMENT MAINTENANCE				10,000	10,000
101760 801	JANITORIAL SERVICES				12,680	17,680
101760 808	AUDIT SERVICES				4,500	6,000
101760 818	CONTRACTUAL SERVICES				25,000	31,500
101760 826	LEGAL FEES				27,000	27,000
101760 826I	INTERPRETERS				8,000	12,500
101760 826J	JURY FEES				1,000	600
101760 826W	WITNESS FEES				7,800	600
101760 850C	COMMUNICATIONS				13,000	13,000
101760 860	GENERAL EXPENSE, TRAVEL				4,000	2,500
101760 913	INSURANCE				5,200	5,206
101760 917	WORKER'S COMPENSATION				3,500	3,400
101760 921	ELECTRIC				14,000	14,000
101760 923	HEAT				8,000	8,000
101760 927	WATER				700	700
101760 934C	COMPUTER MAINTENANCE				15,000	30,000
101760 958	MEMBERSHIPS & DUES				2,600	2,600
101760 983	CAPITAL				0	4,000
TOTAL DISTRICT COURT		1,197,498	1,826,319	1,442,845	1,342,845	1,368,382

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
PLANNING COMMISSION						
101805 727	OFFICE SUPPLIES	676	972	329	1,000	750
101805 880C	CONSULTING FEES	3,934	10,690	14,304	10,500	10,500
101805 901	ADVERTISING	366	991	641	1,500	1,500
TOTAL PLANNING COMM		4,976	12,654	15,273	13,000	12,750
COMM DEVELOPMENT						
101857 706	SALARIES & WAGES	25,191	11,400	10,813	9,183	9,183
101857 713	DENTAL M.E.	352	201	210	210	209
101857 715ME	SOCIAL SECURITY ME	1,965	869	722	809	809
101857 718	SICK LEAVE PAY	544	0	0	544	544
101857 719	HOSPITALIZATION M.E.	3,363	1,959	2,167	1,948	1,067
101857 719C	PRESCRIPTION RDR-CLAIMS PRO	5,044	3,406	3,622	1,500	3,500
101857 719D	LONG TERM DISABILITY	116	64	61	61	52
101857 719G	VISION INSURANCE	87	49	51	78	53
101857 720	LIFE INSURANCE M.E.	93	45	42	54	38
101857 721	LONGEVITY	0	0	0	95	95
101857 723	VACATION PAY	0	0	0	708	708
101857 727	OFFICE SUPPLIES	122	0	0	0	0
101857 779CM	CLOTHING MAINTENANCE	0	0	0	45	45
101857 917	WORKERS COMPENSATION	99	37	39	31	33
101857 948	COMPUTER RENTAL	7,165	1,640	1,635	1,559	1,559
101857 958	MEMBERSHIPS & DUES	480	0	0	0	0
TOTAL COMM PLANNING		44,621	19,670	19,362	16,825	17,895
GENERAL GOVERNMENT						
101923 702	ACCRUED WAGES	62,640	(21,737)	25,911	65,000	45,000
101923 703B	BOARD OF REVIEW	600	1,323	1,600	2,000	2,000
101923 706	SALARY OF ASSISTANTS	7,692	0	0	0	0
101923 706R	RETRO PAY	0	0	0	0	0
101923 707	PART-TIME TEMPORARY HELP	0	1,306	3,686	0	0
101923 713	DENTAL M.E.	35	0	(10,687)	35	37
101923 715ME	SOCIAL SECURITY ME	687	0	377	2,500	2,500
101923 715R	RETIRES MEDICARE REIMB	186,540	166,185	150,881	172,370	165,000
101923 719	HOSPITALIZATION M.E.	158	15,882	54,873	106	165
101923 719C	PRESCRIPTION	0	0	103,050	0	0
101923 719CR	CLAIMS PRO RETIRES	1,111,761	1,044,060	1,289,026	25,000	25,000
101923 719D	LONG TERM DISABILITY	8	0	(3,748)	0	0
101923 719F	FIRE RETIREE PRESCRIPTIONS	0	0	0	289,000	297,670
101923 719FIR	FIRE RETIREE HEALTH INS	0	0	0	375,000	465,500
101923 719G	VISION INSURANCE	8	0	(11,335)	0	0
101923 719ME	ME RETIRES PRESCRIPTIONS	0	0	0	525,000	540,750
101923 719P	POLICE RETIREE PRESCRIPTIONS	0	0	0	250,000	257,500
101923 719 POL	POLICE RETIREE HEALTH INS	0	0	0	575,000	712,425
101923 719R	RETIRES HEALTH INSURANCE	1,799,362	1,888,861	1,783,192	995,000	1,232,805

**GENERAL FUND
EXPENDITURE DETAIL**

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101923 719VB	ICMA - RETIREE HEALTH SAVINGS	4,930	5,226	5,902	5,285	5,696
101923 720	LIFE INSURANCE	8	0	(2,655)	0	0
101923 720ME	ME RETIREE LIFE INS	0	0		1,500	3,724
101923 720PF	P&F RETIREE LIFE INS	0	0		700	8,174
101923 720RET	RETIREES LIFE INSURANCE	14,991	15,441	14,882	17,814	0
101923 722DB	ICMA RETIREMENT PLAN	18,362	18,295	22,984	19,250	19,520
101923 722HI	PREFUND RETIREE HEALTH INS.	0	0	0	0	0
101923 722ME	M.E. RETIREMENT	790,759	931,948	983,271	1,055,158	1,092,874
101923 722PF	P&F RETIREMENT	1,818,550	2,131,438	2,344,600	2,557,853	2,925,995
101923 727	OFFICE SUPPLIES	(298)	(3,011)	0	1,500	1,250
101923 730	POSTAGE CHARGE	27,393	22,986	19,400	22,000	22,500
101923 732	TERMINATION BENEFITS	0	0		27,145	0
101923 758M	MICHIGAN MUNICIPAL LG	10,015	10,386	10,625	10,625	10,625
101923 807	ACTUARIAL FEE	1,040	0	0	15,000	15,000
101923 808	AUDIT SERVICES	66,475	60,825	60,585	70,000	65,000
101923 810C	TRANSACTION FEES-CHARGES	34,123	42,442	46,508	45,000	47,500
101923 813PS	PUBLIC SAFETY COMMISSION	1,104	1,119	0	1,500	1,500
101923 818	CONTRACTUAL SERVICES	(450)	19,260	224,548	155,000	155,000
101923 818WP	WEB PAGE FEES	2,770	1,808	1,725	1,900	1,975
101923 826	LEGAL FEES	2,556	0	1,626	3,000	3,500
101923 828	PHYSICALS	229	0	0	200	275
101923 833	BUREAU OF TAXATION FEES	106,836	119,362	73,407	125,000	115,000
101923 855	CELLULAR/PAGING SERVICES	448	279	0	0	0
101923 880C	CONSULTING FEES	36,867	37,484	42,474	25,000	25,000
101923 880CI	COMMUNITY IMPR. COMM	240	40	270	500	500
101923 880DB	DANGEROUS BUILDING COMM	169	33	65	100	100
101923 880H	HISTORICAL COMMISSION	0	0	0	100	100
101923 880L	LIBRARY COMMISSION	200	238	0	200	200
101923 880S	SENIOR CITIZENS COMM	0	0	0	100	100
101923 880Y	YOUTH COMMISSION	0	0	0	100	100
101923 881	SAFETY COMM	22	390	712	100	500
101923 890	CONTINGENCY	0	0	0	25,000	25,000
101923 901	ADVERTISING	0	0	0	750	750
101923 913	INSURANCE-FLEET & LIABILITY	424,947	374,838	388,392	409,730	430,217
101923 916	UNEMPLOYMENT COMP	2,153	1,444	1,292	3,500	12,500
101923 917	WORKERS COMPENSATION	0	0	6,429	1,859	1,952
101923 934	MAINTENANCE CONTRACTS	3,140	2,940	2,940	3,500	3,500
101923 946	LEASE EXPENSE	2,360	2,202	2,202	2,337	2,202
101923 952	COUNTY TRAILER FEES	620	611	1,032	825	754
101923 953	SCHOOL TRAILER FEES	2,478	2,444	2,068	2,895	2,263
101923 956	MISCELLANEOUS	10,458	43,153	4,027	5,000	5,000
101923 958	MEMBERSHIP DUES	0	0	0	4,750	4,750
101923 961	MICH TRIBUNAL REFUND EXP	789	6,788	0	7,500	7,500
101923 961G	CANCELLATION GENERAL TAXES	(142)	8,791	7,044	15,000	15,000

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ESTIMATED	2010/11 ADOPTED
101923 962	SETTLEMENT OF CLAIMS	153,374	124,260	140,644	140,000	120,000
101923 963	PAYMENT IN LIEU COUNTY TAX	0	0	105,772	9,500	9,500
101923 9632	PAYMENT IN LIEU OF SCHOOL	0	0	119,748	12,000	12,000
101923 965	TRANSFER TO OTHER FUND	0	49,320	0	0	0
101923 965226	CONTRIBUTION TO SANITATION	0	0	97,083	0	58,005
101923 975	LAND SALES EXP	2,824	6,001	1,295	12,000	10,000
TOTAL GEN GOVERNMENT		6,709,832	7,134,660	8,117,722	8,093,787	8,988,953
TOTAL GENERAL FUND EXPENDITURES		22,716,051	23,393,068	23,889,506	23,373,378	23,694,990

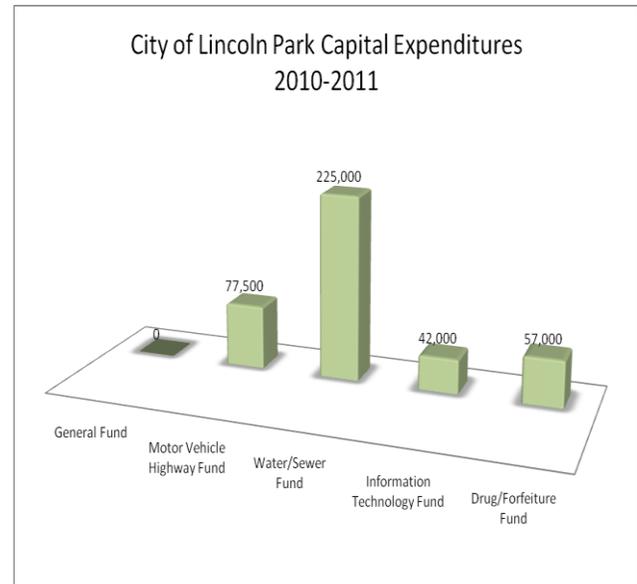


CAPITAL IMPROVEMENT PLAN



CAPITAL IMPROVEMENT PROGRAM

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.

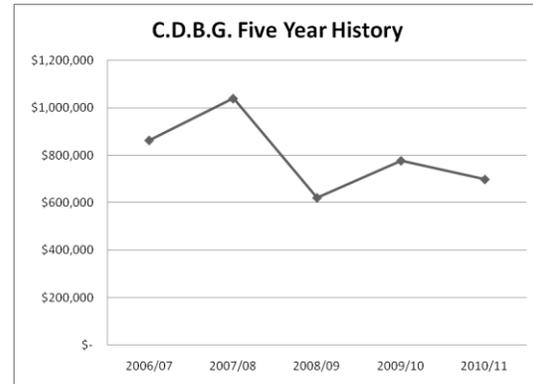
The Operating Budget impacts are shown by program year in the table that follow, and are developed using the best information currently available, then inflated for future years. They will be continually updated to reflect the most current information. These costs could include staffing, operations and maintenance, and capital equipment costs, are identified on each project detail sheet upon project approval and only the total expenditures have been incorporated in the FY 2010/11 Operating Budget. The five year program, which is a consolidation of ongoing projects and projects planned over the next five years, represents future capital improvement commitments consistent with past City Council direction and the City's 2010/11 Fiscal Goal and Plan. When capital improvements are deferred and estimates can be made, the impact on the maintenance costs are reflected and reported in the operating budget.



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.

For the 2010/11 budget year there is \$936,808 allocated under the CDBG Fund. This will be utilized in updating the City's infrastructure and to purchase additional equipment. By using these funds to assist in upgrades and equipment purchases, it allows the City to make upgrades to the infrastructure and purchase equipment that it otherwise may have to delay. The allocation can be broken down as follows:



CAPITAL IMPROVEMENT PROGRAM

Community Development Block Grant Fund Projected Capital Projects

Project	2009/10	2010/11
Right - of - Way Work	\$ 100,000	\$ 50,000
Streets and Utilities	266,869	519,186
Streets and Utilities (re-programmed from previous yrs)	183,115	-
Fire Fighting Equipment	22,840	-
Parks & Recreation Projects	4,000	-
Housing Stock Improvement Program	-	29,061
Home Rehab Revolving Loan Fund Plus Projected Program Income	200,000	100,000
Total Capital Outlay	\$ 776,824	\$ 698,247



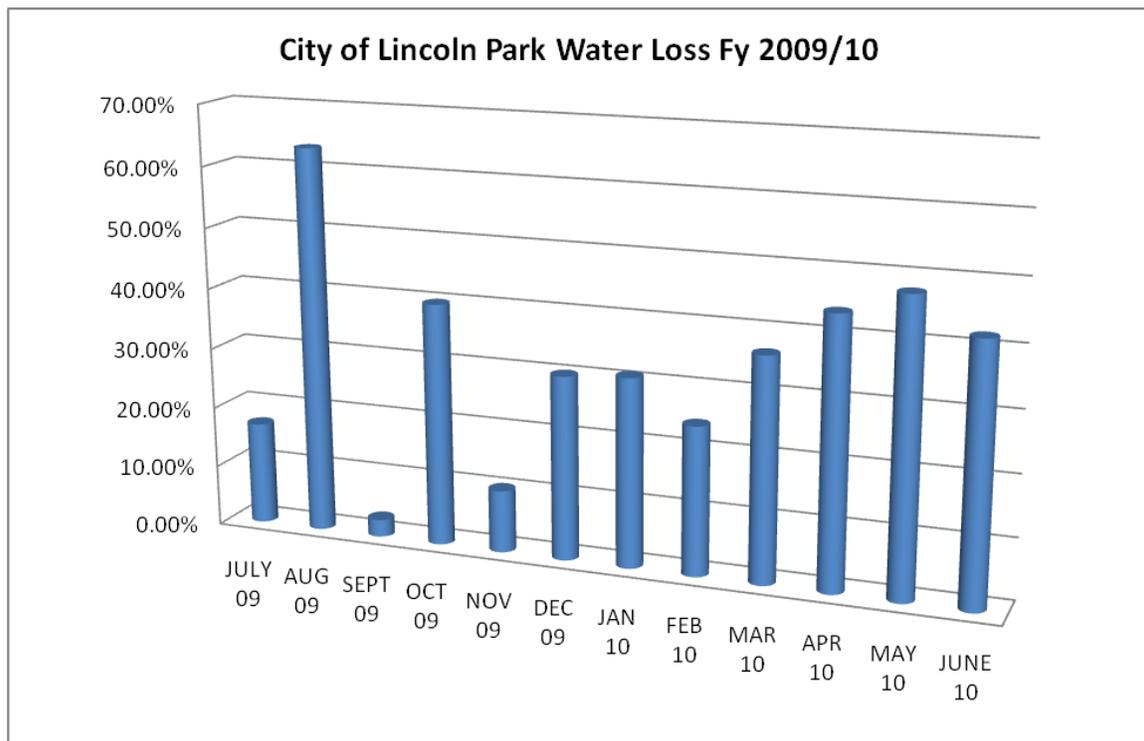
CAPITAL IMPROVEMENT PROGRAM

Impact on Operating Budget

Key Notes

Last year the City leased out the Community Center to a private organization reducing the City's liability. The City was losing over \$100,000 annually with the Community Center under its operation and this number would have continued to grow. The amount of renovations needed to bring the center up to modern standards far exceeds the City's fiscal capabilities. With a private organization taking it over the City was not forced to close it down to the benefit of the community.

The City of Lincoln Park plans on implementing a new water meter reading system along with the additional software to integrate directly into the water office computers. The impact of this will be potentially one less Water Meter Reader in the department and allow the utilization of the Water Clerks to monitor and analyze water readings more thoroughly in order to cut down on potential water theft. The current system is very old and outdated and the City will see reduced water loss of approximately \$350,000 annually per the projections of the OHM Consulting Firm in the 2006 Water Loss Study. As the chart below shows, the City averages in excess of 30% of water loss throughout the year.



**CITY OF LINCOLN PARK
CAPITAL REQUEST SUMMARY FOR 2010/11 BUDGET YEAR**

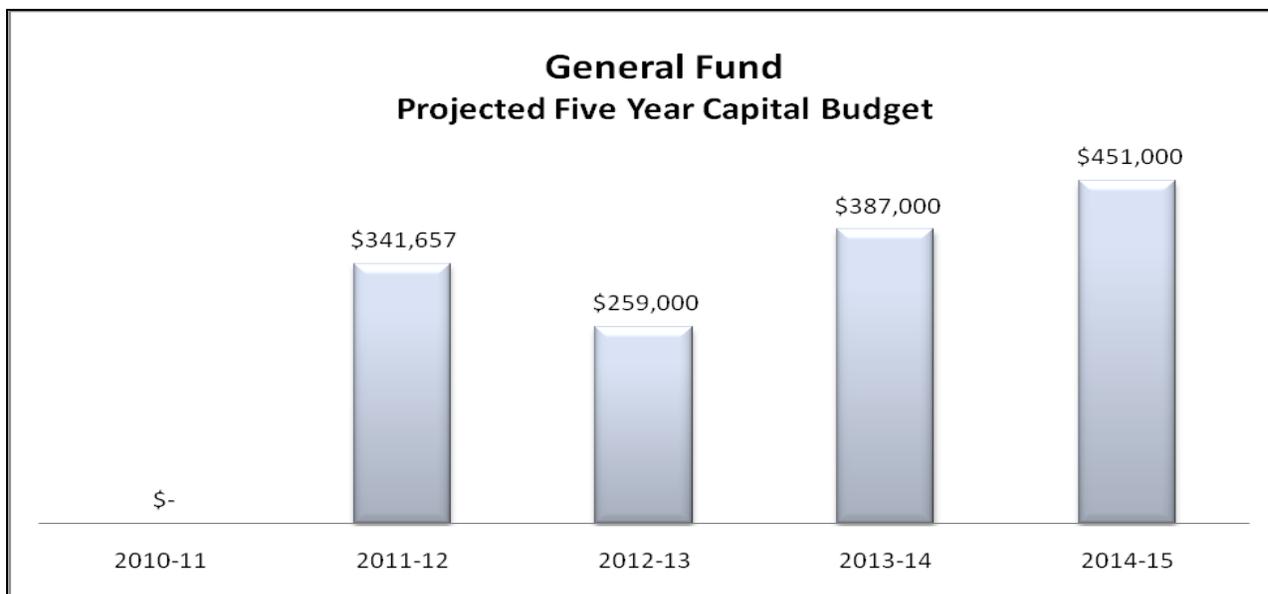
DEPARMENT	PROJECT NAME	TYPE	DESCRIPTION OF PROJECT	ESTIMATED COST OF PROJECT	Approved for 2010/2011 Budget
Library	Roof Repairs	Project	Repair roofs at DPS, Police Station and Bandshell	\$122,000	\$0
Library	Computers	Equipment	Replace 3 computers @ Library	\$2,425	\$0
Library	Carpet Replacement	Project	Install new carpeting throughout Library Install new carpeting throughout Treasurer's Office	\$25,567	\$0
Treasurer	Carpeting	Project		Pending	\$0
Fire	Apron Replacement	Project	Replace concrete aprons	\$32,000	\$0
Fire	Refrigerator/Freezers	Equipment	Replace fire dept. refrigerator and freezer	\$4,665	\$0
Police	Firing Range	Equipment	Replace gun range in basement of the PD	\$70,000	\$0
Police	911 System	Equipment	Downriver wide upgrade of 911 Systems	\$100,000	0 **
TOTAL GENERAL FUND REQUESTS				\$234,657	\$0
Department of Public Services	Riverbank	Project	Remove & Replace Riverbank from Ferris to Wilson	\$136,015	\$136,015
Department of Public Services	Harrison St. Bridge	Project	Replace bridge decking	\$1,000,000	\$0
TOTAL MVHF LOCAL ROAD REQUESTS				\$1,136,015	\$136,015
Department of Public Services	Basin and Lift/Pump Stations Impr.	Project	Improvements to the Sanitary Basin and Lift Pump Station	\$300,000	\$225,000
TOTAL WATER/SEWER REQUESTS				\$300,000	\$225,000

**CITY OF LINCOLN PARK
CAPITAL REQUEST SUMMARY FOR 2010/11 BUDGET YEAR**

DEPARMENT	PROJECT NAME	TYPE	DESCRIPTION OF PROJECT	ESTIMATED COST OF PROJECT	Approved for 2010/2011 Budget
Police Department of Public Services	Police Cars (3)	Vehicles	Replace three police cars 2 approved	\$100,000	\$70,000
	Snow Plows (2)	Equipment	Replace two snowplows with lightweight snowplows for better efficiency	\$15,000	\$7,500
	TOTAL MOTOR POOL REQUESTS			\$115,000	\$77,500
I.T.	Computer Aided Dispatch	Project/Equip	Centralized Dispatch Prep and OSSI & Firehouse Integration	\$42,000	\$42,000
I.T.	Phone System	Project/Equip	Completely upgrade city phone system	\$300,000	\$68,000
TOTAL IT FUNDS REQUESTS			\$342,000	\$110,000	
Police	Property Shelving/Storage Organization	Equipment	Install new shelving to better organize the evidence room and allow for bar coding of the evidence Price up to \$45k	\$45,000	\$45,000
Police	Video Arraignment	Equipment	Replace video arraignment equip and outfit to the 25th district court to cable access	\$12,000	\$12,000
TOTAL DRUG/FORFEITURE FUNDS REQUESTS			\$57,000	\$57,000	
GRAND TOTAL OF CAPITAL REQUESTS				\$2,127,672	\$323,515

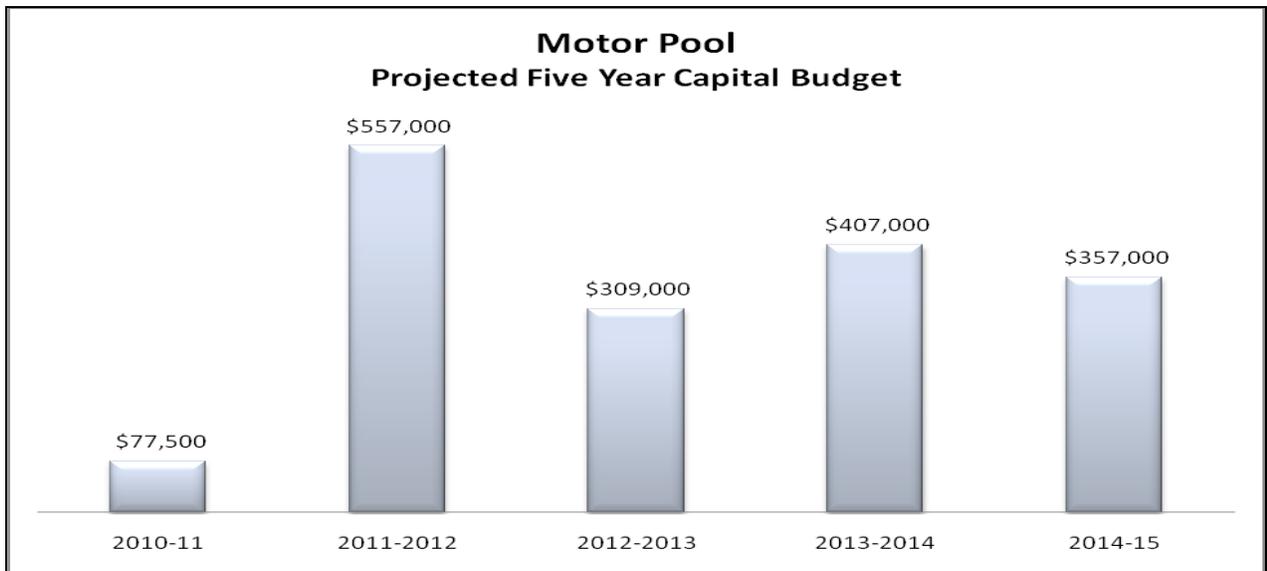
**City of Lincoln Park
General Fund
Five Year Projected Capital Outlay Expenditures**

General Fund Department	2010-11	Forecasted Future Operations			
		2011-2012	2012-2013	2013-2014	2014-2015
Building department	\$ -	\$ -	\$ -	\$ -	\$ -
City Assessor	-	-	-	-	-
City Clerk	-	-	-	-	-
City Finance Department	-	-	-	-	-
City Manager	-	-	-	-	-
Civil defense	-	-	-	-	-
Community Center	-	-	-	-	-
Department of Public Works	-	209,000	189,000	41,000	251,000
Election Commission	-	-	-	-	-
Fire	-	4,665	-	32,000	-
General government	-	-	-	-	-
Kennedy Memorial Building	-	-	-	-	-
Library	-	27,992	-	-	-
Motor pool	-	-	-	-	-
Municipal buildings	-	-	-	200,000	200,000
Parks Maintenance	-	-	-	-	-
Personnel and Purchasing	-	-	-	-	-
Police	-	100,000	70,000	114,000	-
Recreation	-	-	-	-	-
Treasury Department	-	-	-	-	-
Total Capital Outlay	\$ -	\$ 341,657	\$ 259,000	\$ 387,000	\$ 451,000



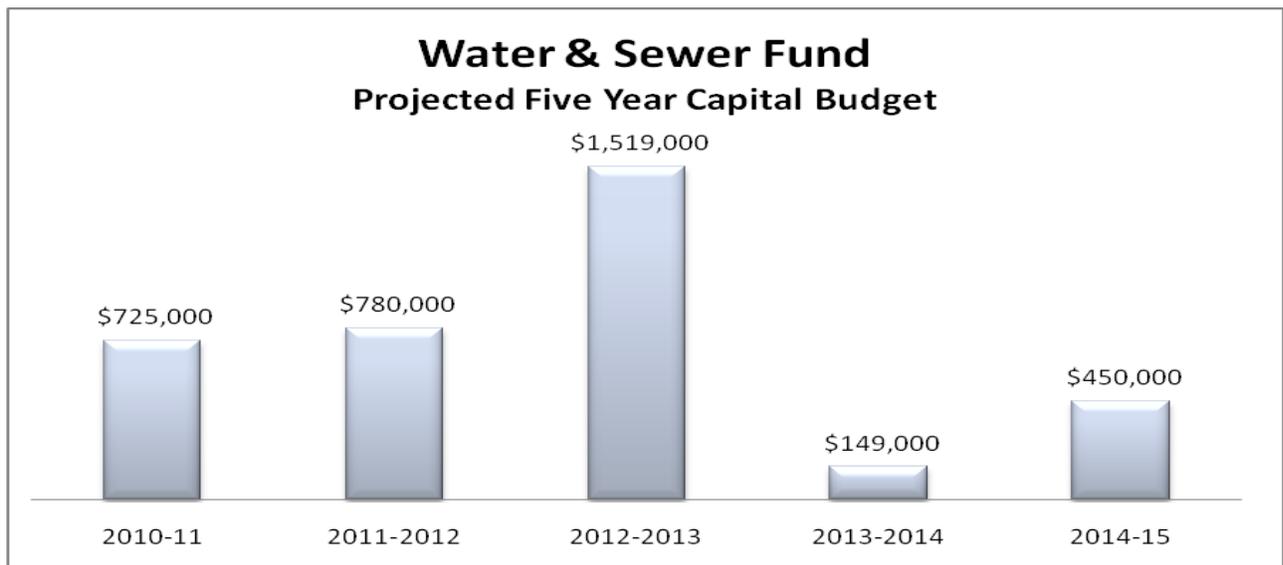
City of Lincoln Park
Motor Vehicle Equipment Fund
Five Year Projected Capital Outlay Expenditures

Project Name	2010-11	2011-2012	Forecasted Future Operations		
			2012-2013	2013-2014	2014-15
Police Cars (2)	\$ 70,000	\$ 71,000	\$ 72,000	\$ 72,000	\$ 74,000
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)	7,500	-	-	-	
Snow Plows (4)		-	16,000		
Riding Lawn Mowers (2)			21,000		
Riding Lawn Mowers (4)		40,000			
Arrow Sign Boards (2)		-			
Street Sweeper				100,000	100,000
Fire Rescue Vehicle				75,000	
Total Capital Outlay	\$ 77,500	\$ 557,000	\$ 309,000	\$ 407,000	\$ 357,000



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

Project Name	2010-11	Forecasted Future Operations			
		2011-2012	2012-2013	2013-2014	2014-15
Kings Hwy Sanitary Sewer	-	-	\$ 200,000	-	
Re-line Water Main Under I-75 @ Champaign St.			395,000		
Watermain- Outer Drive (Train Overpass to Fort St.)		\$500,000			
Watermain- Champaign St. Under I-75	-		400,000		
Basin - Two Chlorine Tanks		\$ 30,000			
Fix Flushing Pond		100,000			
Water & Sewer Building				125,000	
Water Meter Replacement Program	500,000	-	-	-	-
City-wide storm sewer projects	50,000	150,000			
Transmission Main Water & Sewer Interceptor Replacement			524,000	24,000	
Other Capital Projects	175,000				450,000
Total Capital Outlay	\$ 725,000	\$ 780,000	\$ 1,519,000	\$ 149,000	\$ 450,000



**CITY OF LINCOLN PARK
FIXED ASSETS – VEHICLES/EQUIPMENT**

DEPARTMENT ASSIGNED TO	DEPT. #	CITY ID	YEAR	MAKE/MODEL	LIFE	AMOUNT
Public Works	305	M6	2000	Ford Crown Victoria	5	25,234.00
Public Works	932	M28	1999	Ford Pickup	5	24,842.00
Public Works	932	M31	1999	Ford Pickup	5	24,842.00
Public Works	932	M38	2004	Ford Powerstrok 20-pass Bus	5	12,652.20
Public Works	932	M48	1997	Ford Paratransit bus	20	12,000.00
Public Works	932	M50	1999	Ford 15-pass Econo Wagon	20	28,625.00
Public Works	932	M164	1999	Ferris 61' tractor mower	15	6,295
Public Works	932	M167	1997	Excel Hustler tractor	15	21,388
Public Works	932	M168	1999	Ferris 61" tractor mower	15	6,295
Public Works	932	M170	2003	Ferris 61" tractor mower	15	6,999
Public Works	932	M171	1999	Ferris 61" tractor mower	15	6,295
Public Works	932	M172	1993	Woods 90" rotary mower	15	2,518
Public Works	932	M173	1999	Ferris 61" tractor mower	15	6,295
Public Works	932	M2	1999	Mercury Sable LS	5	17,898.00
Public Works	305	M5	2000	Ford Crown Victoria	5	25,234.00
Public Works	932	M14	1999	Ford Crown Victoria	5	24,448.00
Public Works	932	M15	1999	Mercury Sable LS	5	15,790.00
Public Works	932	M30	1999	Ford Pickup	5	24,842.00
Public Works	932	M33	2000	Ford Pickup	5	19,563.00
Public Works	932	M34	1994	GMC Sierra Pickup	5	15,525.00
Public Works	932	M51	2003	Ford 2-Ton Dump Truck	20	62,096.00
Public Works	932	M61	1982	Ford dump truck	20	43,349.00
Public Works	932	M66	1994	Ford 7.3 cu yd dump truck	20	58,298.00
Public Works	932	M67	1994	Ford 7.3 cu yd dump truck	20	58,298.00
Public Works	932	M68	1994	Ford 7.3 cu yd dump truck	20	63,483.00
Public Works	932	M71	1975	Ford flat bed truck	20	27,150.00
Public Works	932	M75	1983	Ford dump truck	20	46,842.00
Public Works	932	M76	1994	Ford semi tractor truck	20	62,590.00
Public Works	932	M76a	2000	Benson Trailer	20	43,900.00
Public Works	932	M82	2004	Elgin Dual Gutterbroom Sweeper	20	118,150.00
Public Works	932	M83	2004	Elgin Single Gutterbroom Sweeper	20	118,150.00
Public Works	932	M84	2004	Elgin Dual Gutterbroom Sweeper	20	118,150.00
Public Works	932	M85	2004	Elgin Single Gutterbroom Sweeper	20	118,150.00
Public Works	932	M95	1984	International Aerial	20	71,599.00
Public Works	932	M96	2000	Ford Aerial	20	103,527.00
Public Works	932	M-47	2000	Ford F750 Van	10	114,223.00
Public Works	932	M-43	2001	Ford E350 Van	10	24,915.00
Public Works	932		2001	VEHICLE	10	113,000.00
Public Works	932	M-73	2001	Ford F750 Dump	10	54,521.00
Public Works	932	M-54	2003	V-W54 2003 DUMP	10	47,631.00
Public Works	932	M-55	2003	V-W55 2003 DUMP	10	47,631.00

**CITY OF LINCOLN PARK
FIXED ASSETS – VEHICLES/EQUIPMENT**

Public Works	932	M-40	2004	2004 Ford E-250 Super Van	5	14,196.00
Public Works	932	M-26	2004	2004 F-250 Super Duty Pick up	5	14,009.00
Public Works	932	M-27	2004	2004 F-250 Super Duty Pick up	5	14,009.00
Public Works	932	M-25	2006	2006 Ford F-250	5	31,558.00
Public Works	932	M-56	2006	2006 Ford F-350	5	38,617.00
Public Works	340	F-492	2006	2006 Ford F-250	5	22,807.00
Public Works	305		2006	Jeep Grand Cherokee	5	16,090.00
Public Works	932	M-35	2004	2004 F-250 Super Duty Pick up	5	14,009.00
Public Works	932	M-44	2007	2007 Ford E250 Cargo Van	5	19,400.00
Public Works	932	M-45	2007	2007 Ford E250 Cargo Van	5	19,400.00
Public Works	932	4-2	2007	2007 Ford Crown Victoria	5	20,098.00
Public Works	932	M-65	2007	2006 Sterling LT8513 Dump Truck	5	85,120.00
Public Works	932	M-70	2007	2006 Sterling LT8513 Dump Truck	5	85,120.00
Public Works	932		2008	Caterpillar Loader	20	93,574.00
Public Works	932		2008	Case Backhoe	20	63,331.08
Public Works	932		2009	2009 Ford F550 Dump Truck		49,007.00
Public Works	932		2009	2009 Ford Dump Truck		96,704.00
Public Works	932		2009	2009 Ford Dump Truck		96,704.00
Public Safety	340	F451	1998	Sutphen Rescue Pumper	20	255,000.00
Public Safety	340	F452	2003	Sutphen Custom Pumper	20	341,271.00
Public Safety	340	F461	1982	Sutphen Aerial Tower	20	259,116.00
Public Safety	340	F472	1999	McCoy Miller Ambulance	20	88,755.00
Public Safety	340	F481	2002	Ford Windstar Wagon	5	21,722.00
Public Safety	340	F482	2002	Ford Windstar Wagon	5	21,722.00
Public Safety	340	F486	2002	Ford Windstar Wagon	5	21,722.00
Public Safety	305	4-1	2001	Ford Pickup	5	19,885.00
Public Safety	305	4-2	2004	Ford Crown Victoria	5	26,000.00
Public Safety	305	4-3 (was 4-17)	2001	Ford Crown Victoria	5	24,882.00
Public Safety	305	4-16 (WAS 4-4)	2003	Ford Crown Victoria	5	27,184.00
Public Safety	305	4-22	2003	Ford Crown Victoria	5	27,184.00
Public Safety	305		2003	Ford Crown Victoria	5	27,184.00
Public Safety	305	4-8	2002	Ford Expedition	5	28,000.00
Public Safety	305	4-11 (a)	1982	Plymouth Grand Fury	5	8,568.00
Public Safety	305	4-14	2000	Ford Crown Victoria	5	24,980.00
Public Works	932	M8	2001	Ford Crown Victoria	5	24,882.00
Public Safety	305	4-17	2004	Ford Crown Victoria	5	26,000.00
Public Safety	305	4-18	2003	Ford Crown Victoria	5	24,560.00
Public Safety	305	4-19	1998	Ford Taurus	5	12,850.00
Public Safety	305	4-20	1998	Ford Taurus	5	12,850.00
Public Safety	305	4-21	1996	Ford Taurus	5	11,811.00
Public Safety	305	4-22	2001	Ford Crown Victoria	5	24,882.00
Public Safety	305	4-24	2004	Ford Crown Victoria	5	26,000.00
Public Safety	305	4-25	2003	Ford Crown Victoria	5	27,184.00
Public Safety	305	4-26	2004	Ford Crown Victoria	5	26,000.00
Public Safety	305	4-30	1999	Ford Crown Victoria	5	24,448.00
Public Safety	305	4-31	2001	Ford Pickup	5	19,885.00

**CITY OF LINCOLN PARK
FIXED ASSETS – VEHICLES/EQUIPMENT**

Public Safety	305	4-32	1999	Ford Crown Victoria	5	24,448.00
Public Safety	305	4-4	2006	Ford Crown Victoria (2005)	5	19,600.00
Public Safety	305	4-11	2006	Ford Crown Victoria (2005)	5	19,600.00
Public Safety	305	4-13	2006	Ford Crown Victoria (2005)	5	19,600.00
Public Safety	305	4-15	2006	Ford Crown Victoria (2005)	5	19,600.00
Public Safety	340	F-471	2006	2005 GMC Yukon XL 2500	5	33,691.00
Public Safety	305	CPWT 1	1996	Cargo Trailer	5	1,543.00
Public Safety	305	119	2006	Ford Five-Hundred	5	15,000.00
Public Safety	305	118	2006	Ford Explorer	5	15,000.00
Public Safety	305	4-10	2008	Ford Crown Victoria (2008)	5	32,635.00
Public Safety	305	4-9	2008	Ford Crown Victoria (2008)	5	32,891.00
Public Safety	305	4-6	2008	Ford Crown Victoria (2008)	5	32,891.00
Public Safety	305	4-12	2008	Ford Crown Victoria (2008)	5	32,891.00
Public Safety	305	4-25	2008	Ford Crown Victoria (2008)	5	39,078.00
Public Safety	305	4-7	2008	Ford Crown Victoria (2008)	5	36,323.00
Public Safety	305	4-26	2009	Ford Crown Victoria (2009)	5	33,541.36
Public Safety	305		2009	Ford Crown Victoria (2009)	5	20,497.00
Public Safety	305		2009	Ford Crown Victoria (2009)	5	20,497.00
Total Value Paid for City Vehicles						4,570,839.64



DEBT MANAGEMENT PROGRAM



DEBT MANAGEMENT PROGRAM

The city could issue general obligation (GO) debt up to 8.0% of our total Equalized Assessed Value without referendum. Other methods of financing are revenue bonds, special assessment bonds, and special service area bonds.

Revenue bonds are generally used to finance enterprise activities and are paid by the revenue generated by users of the services. Special assessment and special service area bonds are used to provide improvements to a relatively small number of property owners, who are then responsible for the bond repayment. Even though the city could legally borrow much more than it does, it would never utilize the full extent of the debt margin.

It has been and continues to the city focuses on new revenue sources and containing expenditures.

The city had paid off all general obligation bond debt by 2009/10 but is undertaking a new bond issues in the form of a Limited Tax obligation Bond issue of \$3,445,000. The LTGO 20 year tax-exempt bonds will be issue in the second quarter of the fiscal year. These bonds will fund water system improvements primarily of water meter replacements.

2010 Equalized Assessed Valuation	<u>\$712,274,000</u>
X 8.0% = Legal Debt Limit	<u>\$56,981,920</u>
Less - General Obligation	<u>\$0</u>
Bonds Outstanding proposed in 2010/11	<u>\$ 3,445,000</u>
Legal Debt Margin remaining \$	<u>\$53,536,920</u>

No new debt was issued in 2009/10.

The city adheres to the following policies regarding debt management:

Confine long-term borrowing to a time period not to exceed the useful life of the equipment or project.

Fully disclose information in financial reports and official statements.

Restrict current activities to a point where all bond covenants will be met.



DEBT MANAGEMENT PROGRAM

Debt service will not exceed 10% of operating expenditures for the general fund and 15% of operating expenditures for the enterprise funds.

No capital expenditure for \$500,000 or less will be financed. For a more detailed discussion of our debt policies see our Policies section of the budget.

City Council Adopted Debt Management Program and Policies

The purpose of the Lincoln Park Debt management program is to manage the debt obligations and maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities, and equipment that are beneficial to the City and necessary for essential services. Analysis of the debt position is important, however with slowed or nominal growth indicates there will be no immediate need for capital financing. The Debt Management Program is based on the principal that resources, as well as needs, should drive the City's debt issuance program.

Proposed long-term financings are linked with the economic, demographic and financial resources expected to be available to pay for that debt. Long-term financing is used only after considering alternative funding sources, such as project revenues, Federal and State grants and special assessments.

The City property tax debt shall be maintained at a level considered manageable by the rating agencies based upon current economic conditions including, among others, population, per capita income and assessed valuation.

The City shall structure all long-term debt with prepayment options except when alternative structures are more advantageous to the City. The City will consider prepaying or decreasing portions of outstanding debt when available resources are identified. For bonds repaid solely with property taxes, the City will strive for a debt service fund balance in an amount not less than the succeeding year's principal and interest requirements. The reserve fund requirements for other bond issues will be set forth in their respective bond covenants. The Department of Finance shall annually verify compliance with the charter debt requirements.

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



DEBT MANAGEMENT PROGRAM

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 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.



DEBT MANAGEMENT PROGRAM

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 therefor 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 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.



DEBT MANAGEMENT PROGRAM

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.



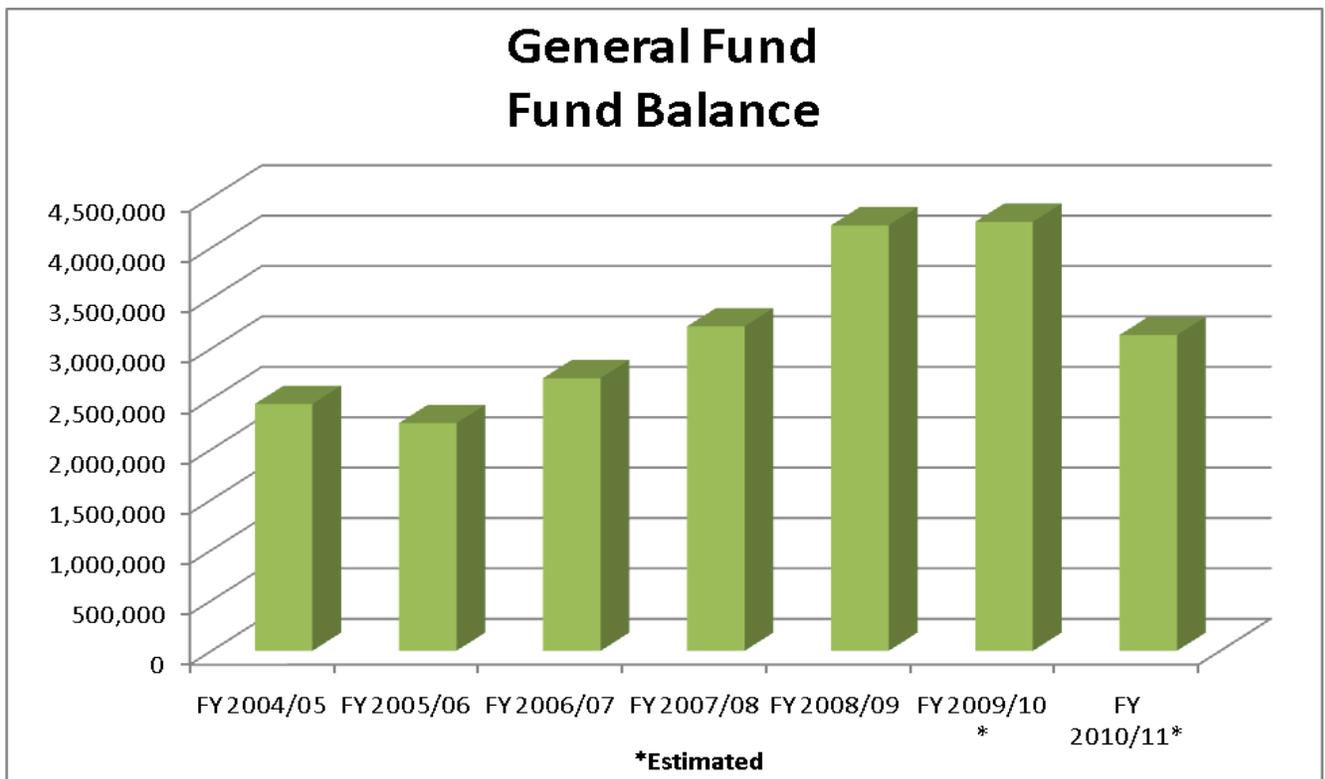
SCHEDULES & SUMMARIES



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 followed by contributions in both 2008 and 2009. In 2010 the City chose to continue to be solvent by laying off employees and cutting back in areas such as supplies and overtime and will once again have a contribution to fund balance. The 2010/2011 budget year could be the most challenging yet due to declining city-wide taxable value of over 10% which will continue to decline in future years. In 2010 the taxable value resulted in lost revenue for General Fund of 1.6 million and over \$100,000 in the Sanitation Fund. The likelihood that the State of Michigan will cut revenue sharing once again is always weighing on our future. In 2010 the City had already reduced the budget by over a million dollars and we are now working at bare-bone levels in most departments. The budget once again reflects minimal capital funding and is reduced by one position in the City Management Department. The City must continually look for new and innovative ways to reduce expenditures as revenues are continuing to decline.



**GENERAL FUND
CHANGES IN FUND BALANCE**

DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Property Taxes	11,848,443	12,522,497	15,461,717	15,284,614	15,284,614	14,231,345
Federal Sources	0	0	0	0	0	0
State Sources	5,336,197	5,390,964	5,258,876	4,498,867	4,560,998	4,452,533
Licenses & Permits	1,367,331	1,448,267	1,510,226	783,723	967,873	1,003,250
Fines & Forfeits	1,535,064	1,268,188	1,428,089	1,450,000	1,450,000	1,516,000
Interest & Rents	398,494	531,405	333,765	92,000	47,000	39,000
Transfer from Other Funds	290,312	382,893	382,893	429,893	429,893	452,619
Proceeds from LTD	1,105,476	0	0	0	0	0
Other	507,030	608,806	263,009	813,550	666,900	629,080
TOTAL REVENUES:	22,388,347	22,153,020	24,638,575	23,352,647	23,407,278	22,323,827
EXPENDITURES:						
General Government	4,293,193	7,659,735	10,079,418	9,547,385	9,535,717	10,354,085
Public Safety	14,151,230	11,292,444	11,139,263	11,082,354	11,259,163	11,017,248
Public Works	952,018	676,056	655,945	1,379,371	1,396,502	1,171,288
Community Development	53,439	19,670	19,361	16,825	16,825	17,895
Recreation & Culture	1,736,412	1,576,619	1,644,361	1,326,712	1,165,171	1,076,469
Capital Outlay	1,105,476	0	0	0	0	0
Transfer to Other Funds	6,993	414,533	97,083	0	0	58,005
TOTAL EXPENDITURES	22,298,761	21,639,057	23,635,431	23,352,647	23,373,378	23,694,990
	*					
BEGINNING FUND BALANCE	2,615,667	2,705,253	3,219,216	4,222,360	4,222,360	4,256,260
ENDING FUND BALANCE	2,705,253	3,219,216	4,222,360	4,222,360	4,256,260	2,885,097
NET CHANGE IN FUND BALANCE	89,586	513,963	1,003,144	0	33,900	(1,371,163)

* Adjusted

**MAJOR ROADS
CHANGES IN FUND BALANCE**

DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Federal Grants	0	0	0	0	0	0
State Sources	1,763,886	1,734,709	1,668,670	1,595,932	1,595,932	1,610,093
Interest and Rentals	62,711	38,675	4,047	8,500	2,000	4,200
Other	9,906	20,764	32,679	2,500	2,500	2,500
TOTAL REVENUE	1,836,503	1,794,148	1,705,396	1,606,932	1,600,432	1,616,793
EXPENDITURES						
Current - Public Works	956,556	1,052,481	1,277,018	1,004,472	872,547	1,049,964
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	956,556	1,052,481	1,277,018	1,004,472	872,547	1,049,964
OTHER FINANCING SOURCES (USES)						
Transfer In	0	0	0	0	0	0
Transfer Out	(468,193)	(444,692)	(386,380)	(534,491)	(573,203)	(534,998)
TOTAL OTHER FINANCING SOURCES (USES)	(468,193)	(444,692)	(386,380)	(534,491)	(573,203)	(534,998)
BEGINNING FUND BALANCE	828,642	1,240,396	1,537,371	1,579,369	1,579,369	1,734,051
ENDING FUND BALANCE	1,240,396	1,537,371	1,579,369	1,647,338	1,734,051	1,765,882
NET CHANGE IN FUND BALANCE	411,754	296,975	41,998	67,969	154,682	31,831

**LOCAL ROADS
CHANGES IN FUND BALANCE**

DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Federal Grants	0	0	0	0	0	0
State Sources	590,397	580,877	559,607	560,724	506,724	539,468
Interest and Rentals	26,976	18,360	1,931	5,000	1,500	750
Other	773	21,302	43,812	1,000	1,500	21,000
TOTAL REVENUE	618,146	620,539	605,350	566,724	509,724	561,218
EXPENDITURES						
Current - Public Works	940,627	1,009,013	1,167,552	1,234,883	831,158	1,321,433
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	940,627	1,009,013	1,167,552	1,234,883	831,158	1,321,433
OTHER FINANCING SOURCES (USES)						
Transfer In	468,193	444,692	386,380	371,364	410,076	398,983
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	468,193	444,692	386,380	371,364	410,076	398,983
BEGINNING FUND BALANCE	553,111	698,823	755,041	579,219	579,219	667,861
ENDING FUND BALANCE	698,823	755,041	579,219	282,424	667,861	306,629
NET CHANGE IN FUND BALANCE	145,712	56,218	(175,822)	(296,795)	88,642	(361,232)

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

DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Franchise Fees	77,156	86,975	87,865	85,000	85,000	85,000
Interest and Rentals	2,524	0	789	1,000	700	350
Other	22	2,162	1,614	100	100	0
TOTAL REVENUE	79,702	89,137	90,268	86,100	85,800	85,350
EXPENDITURES						
Current - Cable Operations	55,519	80,216	42,842	44,963	55,715	46,977
Capital Outlay	0	0	0	5,000	0	68,000
TOTAL EXPENDITURES	55,519	80,216	42,842	49,963	55,715	114,977
OTHER FINANCING SOURCES (USES)						
Transfer In	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0
BEGINNING FUND BALANCE	273,514	297,697	306,618	354,044	354,044	384,129
ENDING FUND BALANCE	297,697	306,618	354,044	390,181	384,129	354,502
NET CHANGE IN FUND BALANCE	24,183	8,921	47,426	36,137	30,085	(29,627)

**SANITATION FUND
CHANGES IN FUND BALANCE**

DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Property Taxes	1,746,600	1,879,779	2,017,257	1,750,173	1,770,173	1,671,143
Composting	143,777	0	0	366,912	366,912	368,000
Interest Income	7,480	0	1,220	1,300	700	1,500
TOTAL REVENUE	1,897,857	1,879,779	2,018,477	2,118,385	2,137,785	2,040,643
EXPENDITURES						
Contractual Services	1,905,002	1,976,862	1,984,339	2,085,008	1,975,348	2,096,148
Other Charges	0	0	0	3,400	5,170	2,500
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	1,905,002	1,976,862	1,984,339	2,088,408	1,980,518	2,098,648
OTHER FINANCING SOURCES (USES)						
Transfer In	6,993	0	97,083	97,083	0	58,005
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	6,993	0	97,083	97,083	0	0
BEGINNING FUND BALANCE	152	0	(97,083)	34,138	34,138	191,405
ENDING FUND BALANCE	0	(97,083)	34,138	161,198	191,405	133,400
NET CHANGE IN FUND BALANCE	(152)	(97,083)	131,221	127,060	157,267	(58,005)

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

DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Confiscated & Unclaimed	0	179,568	117,686	140,000	147,876	125,000
Interest Income	0	2,410	1,002	1,250	650	550
Other	0	0	0	250	250	250
TOTAL REVENUE	0	181,978	118,688	141,500	148,776	125,800
EXPENDITURES						
Current - Public Works	0	215,373	47,054	117,199	59,982	103,529
Current-Public Safety	0	12,720	26,449			
Capital Outlay	0	0	0	145,000	54,333	57,000
TOTAL EXPENDITURES	0	228,093	73,503	262,199	114,315	160,529
OTHER FINANCING SOURCES (USES)						
Transfer In	0	414,533	0	0	0	0
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	414,533	0	0	0	0
BEGINNING FUND BALANCE	0	0	368,418	413,603	413,603	448,064
ENDING FUND BALANCE	0	368,418	413,603	292,904	448,064	413,335
NET CHANGE IN FUND BALANCE	0	368,418	45,185	(120,699)	34,461	(34,729)

**ROAD FUND
CHANGES IN FUND BALANCE**

DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Property Taxes	1,505	5,818	4,954	3,000	3,000	1,250
Interest Income	24,122	6,888	256	350	300	250
TOTAL REVENUE	25,627	12,706	5,210	3,350	3,300	1,500
EXPENDITURES						
Current - Public Works	178,626	263,809	150,566	163,377	146,299	136,265
Other Charges	0	0	0	1,000	2,500	2,500
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	178,626	263,809	150,566	164,377	148,799	138,765
OTHER FINANCING SOURCES (USES)						
Transfer In	0	0	0	163,127	163,127	136,015
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCINGSOURCES (USES)	0	0	0	163,127	163,127	136,015
BEGINNING FUND BALANCE	644,696	491,697	240,594	95,238	95,238	112,866
ENDING FUND BALANCE	491,697	240,594	95,238	97,338	112,866	111,616
NET CHANGE IN FUND BALANCE	(152,999)	(251,103)	(145,356)	2,100	17,628	(1,250)

**WATER SEWER
CHANGES IN FUND BALANCE**

DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Sale of Water	2,528,849	2,480,516	2,814,058	3,153,424	3,191,424	2,949,290
Sewage Disposal Charges	4,093,388	3,928,675	4,442,509	3,282,627	3,282,627	3,864,128
System Maintenance Charge	974,815	580,782	310,201	0	0	0
Other	347,015	365,614	363,569	3,685,228	3,729,578	3,339,374
TOTAL REVENUE	7,944,067	7,355,587	7,930,337	10,121,279	10,203,629	10,152,792
EXPENDITURES						
Cost of Water	1,543,283	1,677,077	1,667,680	1,833,454	1,833,454	1,903,138
Cost of Sewage Disposal	1,966,570	1,980,613	1,836,088	2,092,088	1,954,811	1,975,595
Operations and Maintenance	472,919	572,236	606,902	1,299,015	1,045,542	1,523,700
General and Administrative	1,528,886	1,411,276	1,831,445	2,007,815	2,007,815	1,949,623
Depreciation Expense	982,651	1,045,556	1,123,767	525,000	525,000	525,000
Other	650,882	775,016	903,893	1,375,000	1,274,191	1,225,000
TOTAL EXPENDITURES	7,145,191	7,461,774	7,969,775	9,132,372	8,640,813	9,102,056
OPERATING GAIN (LOSS)	798,876	(106,187)	(39,438)	988,907	1,562,816	1,050,736
NONOPERATING REVENUE (EXPENSE)						
Property Taxes	1,481,341	1,532,113	1,490,212	1,497,894	1,479,183	1,479,183
Investment Income	344,321	196,588	31,654	22,000	22,000	22,000
Interest Expense	(471,616)	(472,617)	(448,913)	(221,315)	(250,000)	(221,315)
TOTAL NONOPERATING REVENUE	1,354,046	1,256,084	1,072,953	1,298,579	1,251,183	1,279,868
Capital Contributions	435,102	(33,203)	0	0	0	0
NET ASSETS - BEGINNING OF YEAR	24,131,118	26,719,142	27,835,836	28,869,351	28,869,351	31,683,350
NET ASSETS - END OF YEAR	26,719,142	27,835,836	28,869,351	31,156,837	31,683,350	34,013,954
CHANGE IN NET ASSETS	2,588,024	1,116,694	1,033,515	2,287,486	2,813,999	2,330,604

**MOTOR VEHICLE FUND
CHANGES IN FUND BALANCE**

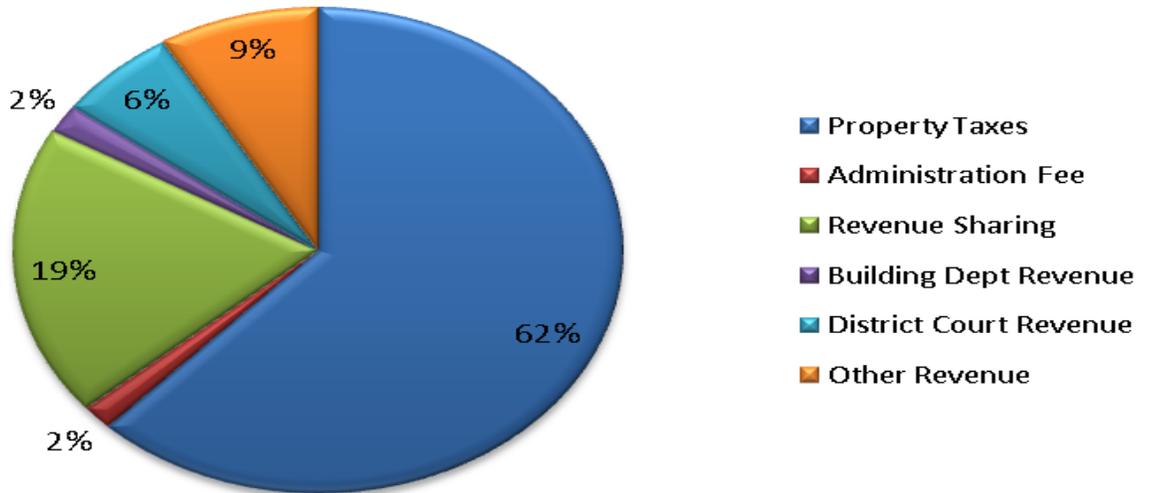
DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Rental Revenue	1,169,733	1,580,925	1,323,133	1,235,146	1,235,146	981,018
Interest Income	1,435	0	0	650	650	450
Other	0	11,883	8,686	6,000	15,000	15,000
TOTAL REVENUE	1,171,168	1,592,808	1,331,819	1,241,796	1,250,796	996,468
EXPENDITURES						
Current - Public Works	1,056,018	1,021,107	1,061,194	990,019	990,019	923,968
Capital Outlay	0	0	37,566	384,516	384,516	77,500
TOTAL EXPENDITURES	1,056,018	1,021,107	1,098,760	1,374,535	1,374,535	1,001,468
OTHER FINANCING SOURCES (USES)						
Capital Contributions	0	0	0	0	0	0
Nonoperating Revenue (Expense)	(16,590)	(8,550)	(5,397)	0	0	0
TOTAL OTHER FINANCINGSOURCES (USES)	(16,590)	(8,550)	(5,397)	0	0	0
BEGINNING FUND BALANCE	1,724,174	1,822,734	2,385,885	2,613,547	2,613,547	2,489,808
ENDING FUND BALANCE	1,822,734	2,385,885	2,613,547	2,480,808	2,489,808	2,484,808
NET CHANGE IN FUND BALANCE	98,560	563,151	227,662	(132,739)	(123,739)	(5,000)

**TECHNOLOGY SERVICES
CHANGES IN FUND BALANCE**

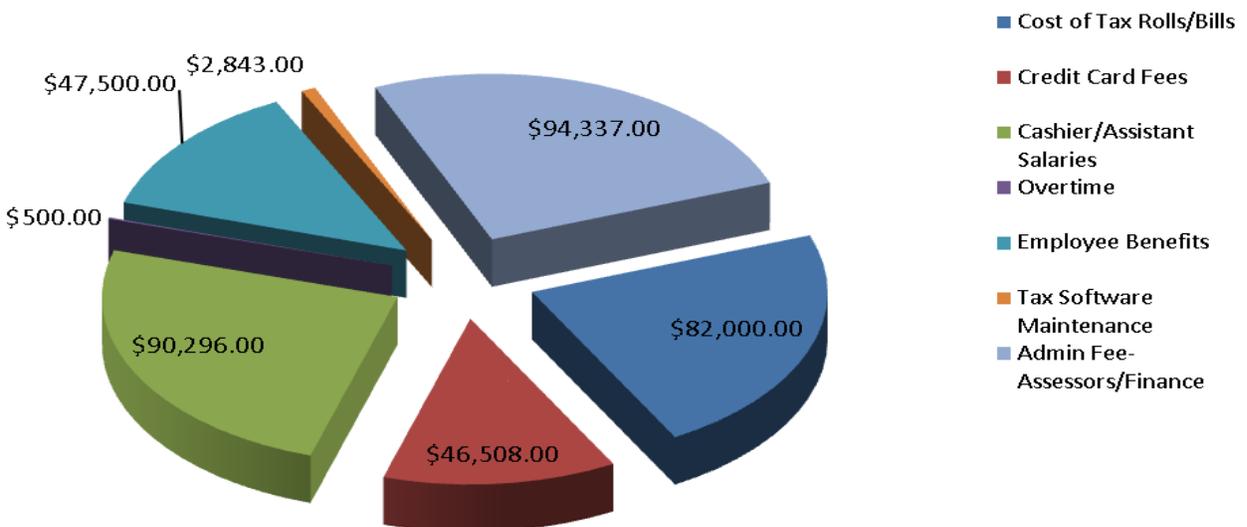
DESCRIPTION	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2009/10 ESTIMATE	2010/11 ADOPTED
REVENUES:						
Rental Revenue	212,698	212,699	215,072	205,072	205,072	165,072
Interest Income	55	0	234	750	750	350
Other	0	0	0	0	25,576	0
TOTAL REVENUE	212,753	212,699	215,306	205,822	231,398	165,422
EXPENDITURES						
Current - Public Works	165,080	165,156	195,552	207,019	207,019	177,980
Capital Outlay	6,625	6,626	0	19,999	19,999	42,000
TOTAL EXPENDITURES	171,705	171,782	195,552	227,018	227,018	219,980
OTHER FINANCING SOURCES (USES)						
Capital Contributions	0	0	0	0	0	0
Transfer In	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0
BEGINNING FUND BALANCE	61,290	102,338	143,255	163,009	163,009	167,389
ENDING FUND BALANCE	102,338	143,255	163,009	141,813	167,389	112,831
NET CHANGE IN FUND BALANCE	41,048	40,917	19,754	(21,196)	4,380	(54,558)

REVENUE SUMMARIES

FY 2010/11 Revenues



Breakdown of Administration Fee Revenue



**City of Lincoln Park
FY 2010/11 Property Tax Estimate**

TAXABLE VALUE		MILLAGE RATES	TAX DOLLARS	ADMIN FEE
CITY:				
Real	686,774,015	19.3300	\$ 13,275,341.71	\$ 132,753.42
Personal	25,500,000	19.3300	\$ 458,410.95 *	\$ 4,584.11 *
	712,274,015		\$ 13,733,752.66	\$ 137,337.53
DDA CAPTURE:				
	12,876,518	19.3300	\$ 248,903.09	
			\$ 13,484,849.57	
REFUSE COLLECTION:				
Real	686,774,015	2.3278	\$ 1,598,672.55	\$ 15,986.73
Personal	25,500,000	2.3278	\$ 55,203.78 *	\$ 552.04 *
	712,274,015		\$ 1,653,876.33	\$ 16,538.76
DDA CAPTURE:				
	12,876,518	2.3278	\$ 29,973.96	
			\$ 1,623,902.37	
SETTING JUDGMENT LEVY:		<u>REQUIRED</u> <u>MILLAGE RATE</u>	<u>AMOUNT OF</u> <u>DEBT</u>	
	710,489	1.2609	\$ 895,850.00	\$ 8,958.50
SETTING RETENTION BOND:				
	710,489	1.0804	\$ 767,630.00	\$ 7,676.30
				\$ 170,511.09
TOTAL MILLAGES:		23.9991		
<i>*Estimating Tax collections for Personal Property at approximately a 93% rate.</i>				

**City of Lincoln Park
FY 2010/11 Property Tax Estimate**

TAXABLE VALUE	MILLAGE RATES	TAX DOLLARS	ADMIN FEE
County Millages:			
Operating	5.6483		
Extra Voted	0.0368		
Public Safety	0.9381		
Parks	0.2459		
HCMA	0.2146		
WCCC	2.4769		
RESA	0.0965		
RESA ISD	3.3678		
WCTA	0.5900		
ZOO AUTHORITY	0.1000		
DRAINAGE	1.2609		
686,774,015	11.5115	\$ 7,905,799.07	\$ 79,057.99
25,500,000	11.1115	\$ 263,509.22 *	\$ 2,635.09
		\$ 8,169,308.30	\$ 81,693.08
DDA CAPTURE:			
12,876,518	11.5115	\$ 148,228.04	
School Millages:			
School Oper - NH			
	17.973		
164,848,865	17.973	\$ 2,962,828.66	\$ 29,628.29
26,314,614	17.973	\$ 439,845.88 *	\$ 4,398.46
		\$ 3,402,674.53	\$ 34,026.75
State Ed	6.0000		
Debt	3.5000		
Capital Project	1.4436		
686,774,015	10.9436	\$ 7,515,780.11	\$ 75,157.80
25,500,000	10.9436	\$ 259,527.47 *	\$ 2,595.27
		\$ 7,775,307.58	\$ 77,753.08
TOTAL SUMMER/WINTER ADMIN:			\$ 363,983.99

CITY OF LINCOLN PARK
2010 CERTIFIED RATES

SUMMER (NON-HOMESTEAD)

SUMMER (HOMESTEAD)

TAX TYPE	RATE
CITY (15.5209=CITY: 3.8091=3-YR MILL)	19.3300
RUBBISH	2.3278
RET-BOND	1.0804
ST. SCH.	6.0000
SCH. OPER.	17.9730
SCH. DEBT	3.5000
CAPITAL PROJ. (sinking fund)	1.4436
HOMESTEAD CREDIT	0.0000
COUNTY OPERATING	5.6483

TAX TYPE	RATE
CITY (15.5209=CITY: 3.8091=3-YR MILL)	19.3300
RUBBISH	2.3278
RET-BOND	1.0804
ST. SCH.	6.0000
SCH. OPER.	17.9730
SCH. DEBT.	3.5000
CAPITOL PROJ. (sinking fund)	1.4436
HOMESTEAD CREDIT	-17.9730
COUNTY OPERATING	5.6483

TOTAL SUMMER 57.3031

TOTAL SUMMER 39.3301

SUMMER COMMERCIAL PP = 45.3031

SUMMER INDUSTRIAL PP = 33.3301

MINUS 12 MILLS OF SCHOOL OPERATING

MINUS ALL SCHOOL OPER. AND ALL OF STATE SCHOOL

WINTER (NON-HOMESTEAD)

WINTER (HOMESTEAD)

EXTRA VOTED (County)	0.9529
SOLDIERS RELIEF	0.0368
PUBLIC SAFETY	0.9381
WC PARKS	0.2459
HCMA	0.2146
WCCC	2.4769
RESA-OPER (allocated)	0.0965
RESA ISD (voted operating/Spec. ed)	3.3678
WCTA	0.5900
DETROIT ZOO. AUTH.	0.1000
DRAINAGE	1.2609

(drainage is same as judgment levy levied by the City)

EXTRA VOTED (County)	0.9529
SOLDIERS RELIEF	0.0368
PUBLIC SAFETY	0.9381
WC PARKS	0.2459
HCMA	0.2146
WCCC	2.4769
RESA-OPER (allocated)	0.0965
RESA ISD (voted operating/Spec. ed)	3.3678
WCTA	0.5900
DETROIT ZOO. AUTH.	0.1000
DRAINAGE	0.9225

(drainage is same as judgment levy levied by the City)

TOTAL WINTER 9.9420

TOTAL WINTER 9.9420

TOTAL 2010 NON-HOMSTD 67.1384

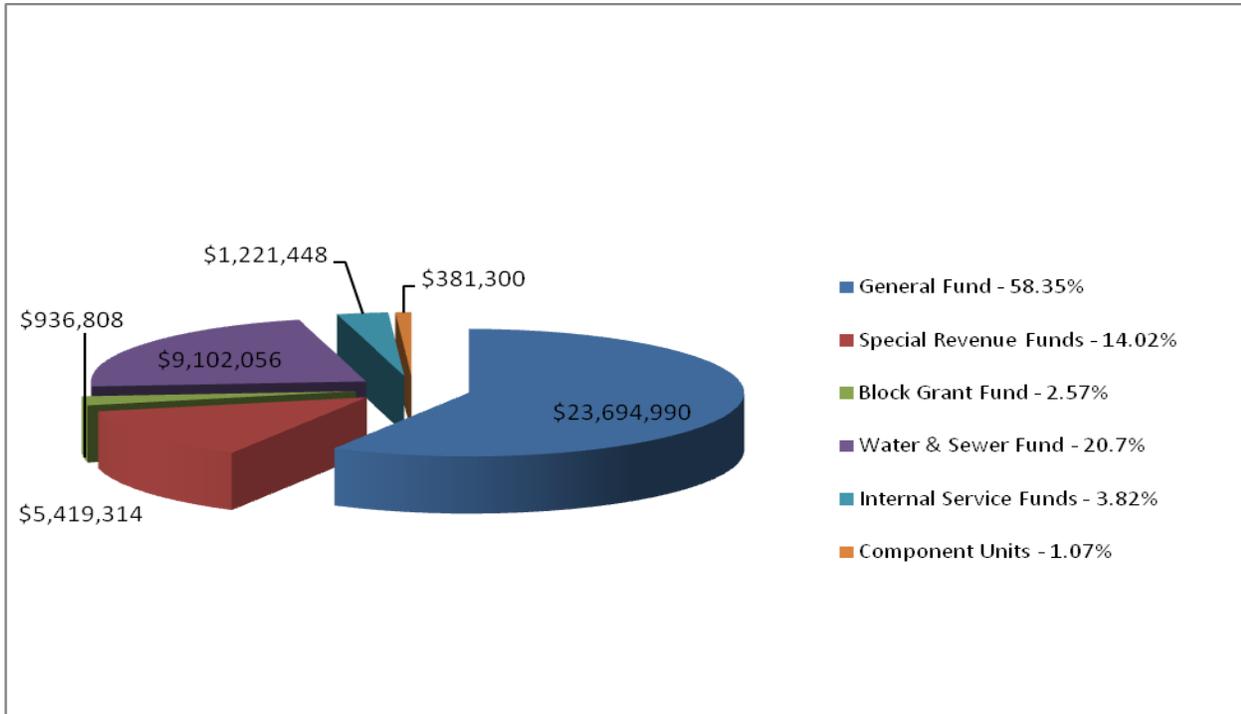
TOTAL 2010 HOMESTEAD 49.1654

TOTAL 2010 COMMERCIAL PP = 55.1384

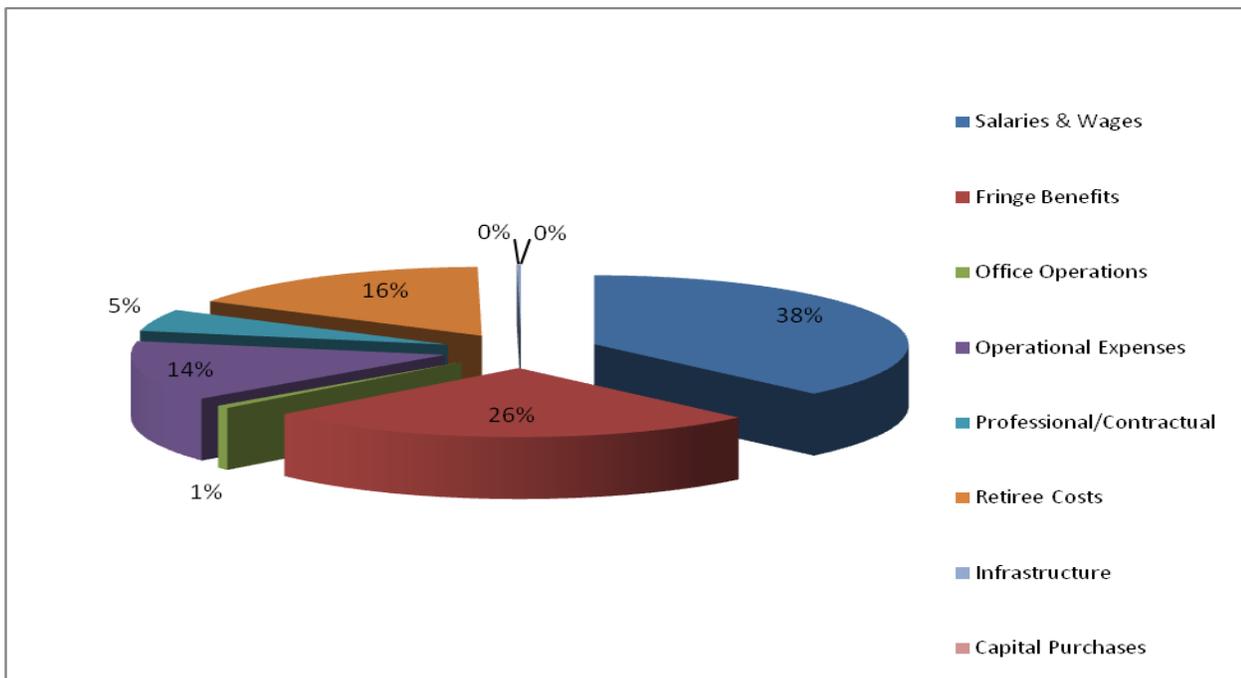
TOTAL 2010 INDUSTRIAL PP = 43.1654

BUDGETED FUNDS SUMMARY

TOTAL OF ALL BUDGETED FUNDS



GENERAL FUND BREAKDOWN OF EXPENDITURES

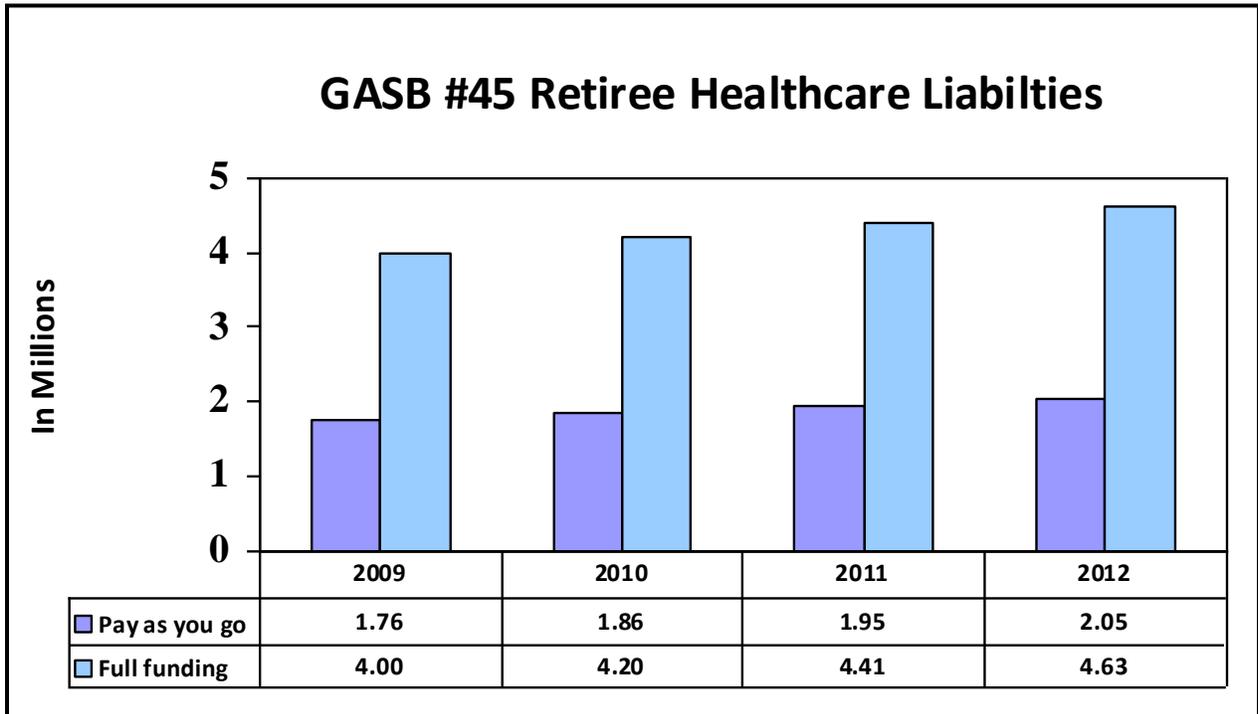




FIVE-YEAR SUMMARY

General Fund Five-Year Projection

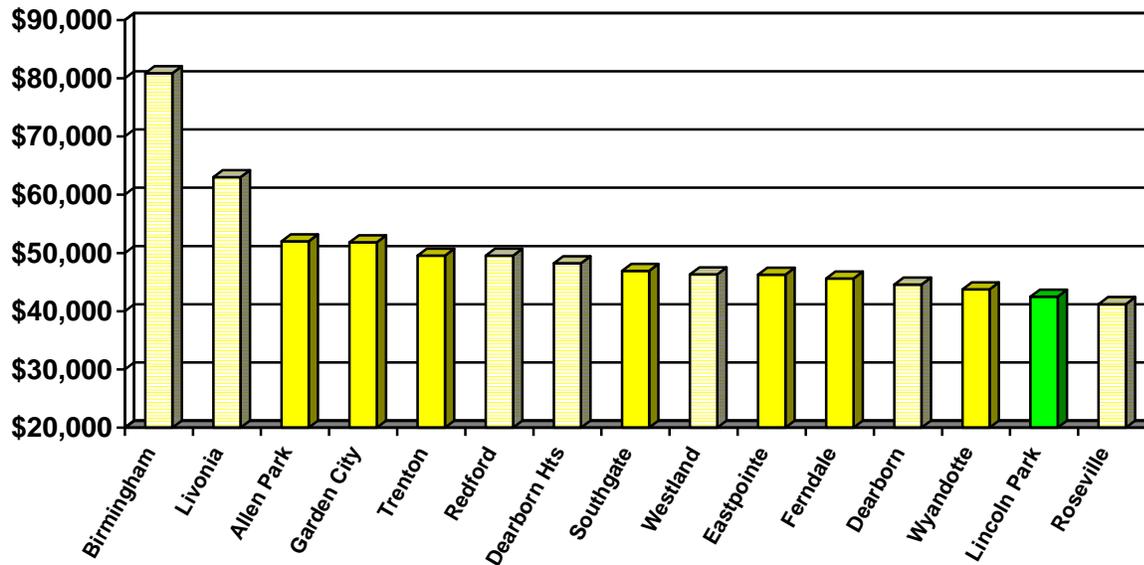
Year	2009-10 Estimate	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Beginning Fund Balance	\$4,222,360	\$4,256,306	\$2,885,143	(\$313,061)	(\$4,243,440)	(\$8,927,960)
Projected Revenue	\$22,407,278	\$22,323,827	\$21,207,636	\$21,207,636	\$21,207,636	\$21,843,865
Projected Expenditures	\$23,373,332	\$23,694,990	\$24,405,840	\$25,138,015	\$25,892,156	\$26,668,920
Ending Fund Balance	\$4,256,306	\$2,885,143	(\$313,061)	(\$4,243,440)	(\$8,927,960)	(\$13,753,015)



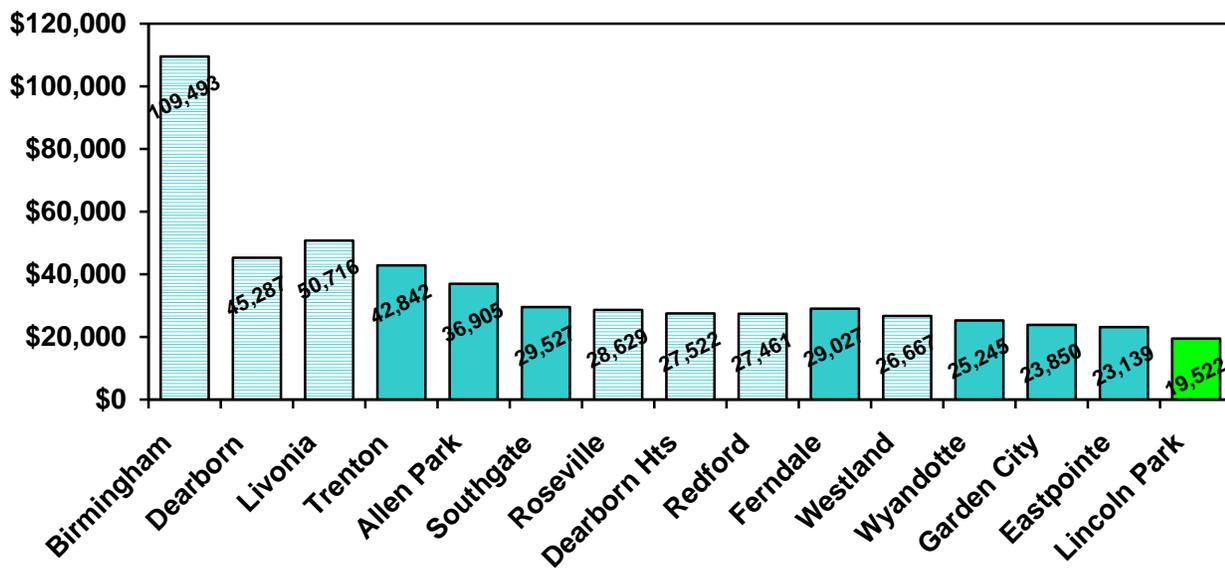


DEMOGRAPHIC COMPONENTS

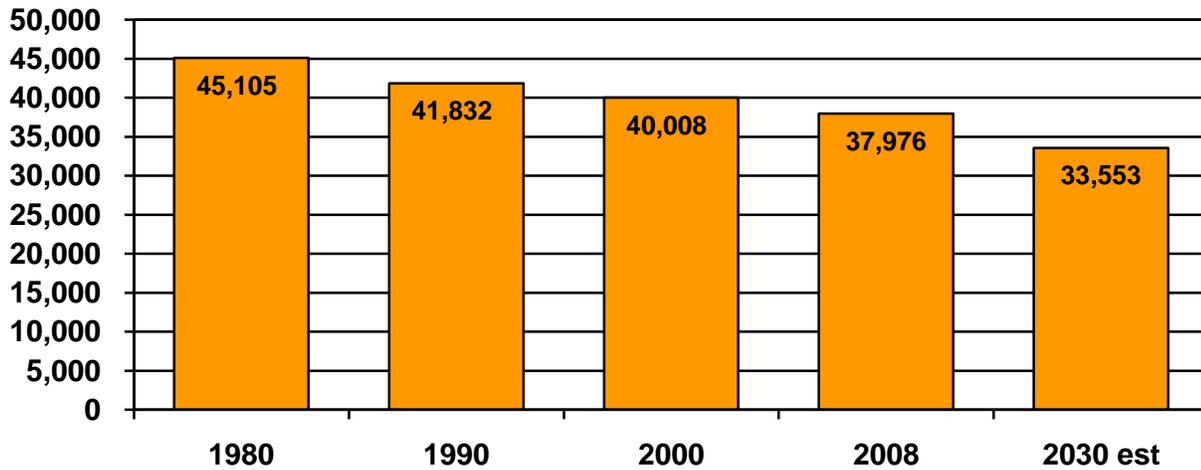
Median Household Income by Community – 2000 Census



2007 taxable value per capita Lincoln Park and comparable communities

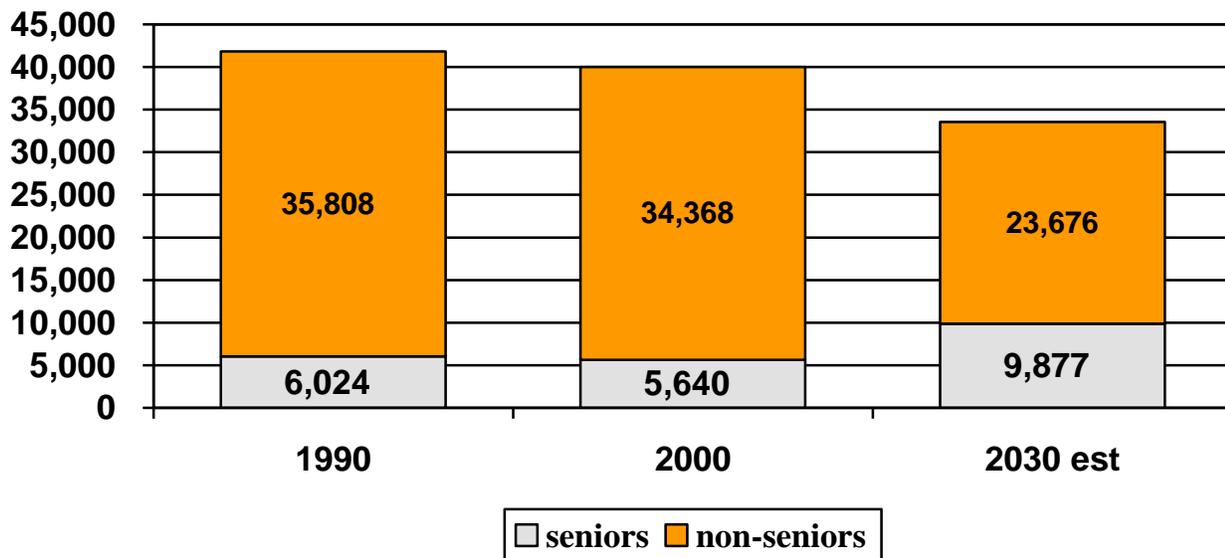


Population – Actual & Estimated



Estimates per SEMCOG

Population - actual and estimated Including Senior Population

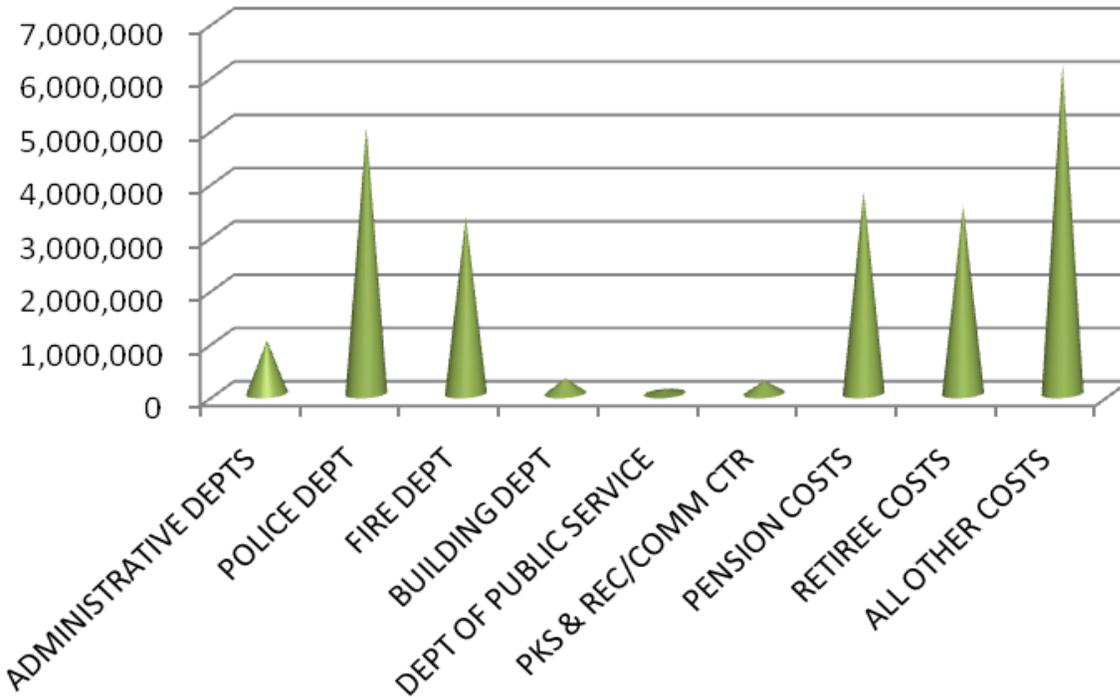
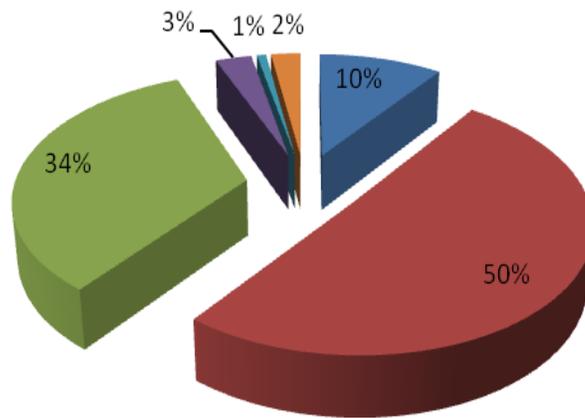


Estimates per SEMCOG

EMPLOYEE COST SUMMARY

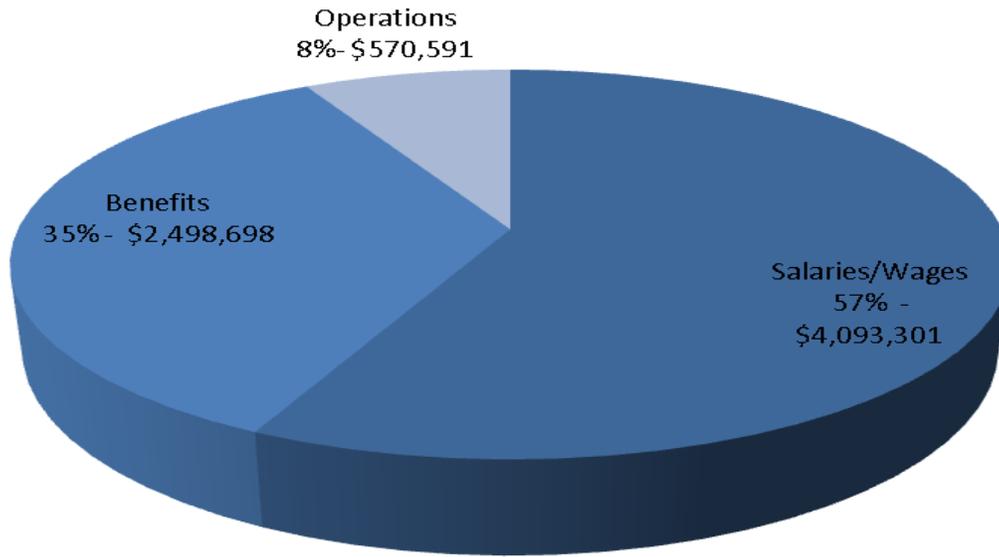
GENERAL FUND EMPLOYEE COSTS

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

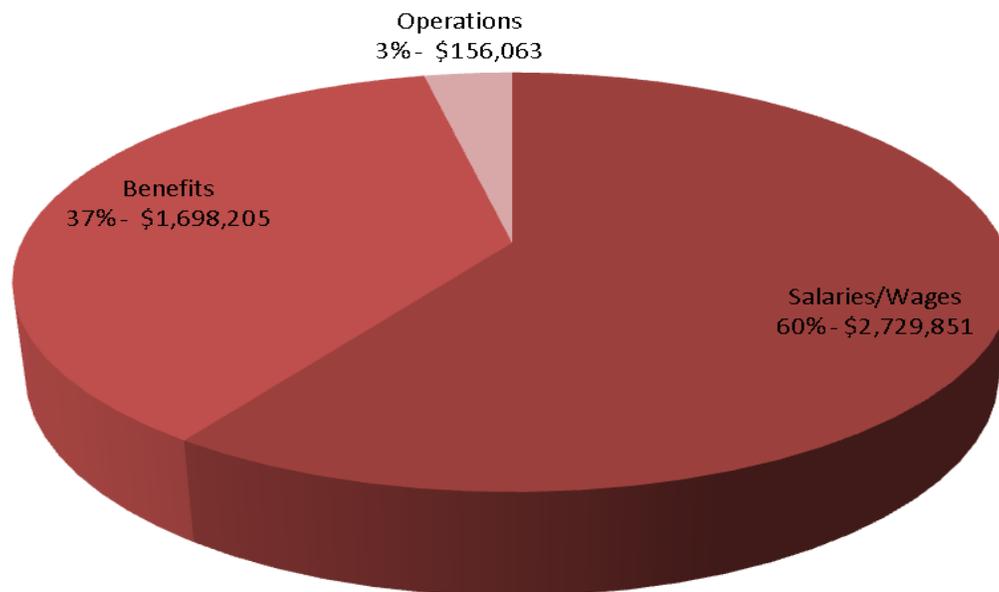


POLICE/FIRE EXPENDITURES

Police Department Expenditures



Fire Department Expenditures



Includes Retirement Contributions

PERSONNEL SUMMARY

DEPARTMENT	FY 2010/2011	FY 2006/07		FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11	
	BUDGET ANNUAL WAGE SCALE	FULL TIME	PART TIME								
<u>CITY COUNCIL</u>											
Mayor	14,500		1	1		1		1		1	
Council President	8,500		1	1		1		1		1	
Councilperson	8,000		5	5		5		5		5	
Totals		0	7								
<u>OFFICE OF THE CITY CLERK</u>											
City Clerk	52,000	1		1		1		1		1	
Deputy City Clerk	46,433	1		1		1		1		1	
Registration Clerk	38,125	1		1		1		1		1	
Totals		3	0								
<u>ASSESSORS OFFICE</u>											
Assessor	34,000		1	1		1		1		1	
Assessment Clerk	38,125	1		1		1		1		1	
Totals		1									
<u>OFFICE OF CITY MANAGEMENT</u>											
City Manager	102,500	1		1		1		1		1	
Human Resources Specialist	45,913	1		1		1		1		1	
Purchasing Specialist	45,913	1		1		1		1		0	
Management Assistant	45,913	1		1		1		1		1	
Totals		4	0	4	0	4	0	4	0	3	0
<u>FINANCE DEPARTMENT</u>											
Finance Director	56,362	1		1		1		1		1	
Accounting Budget Coordina	46,953	1		1		1		1		1	
Accounts Payable Clerk	38,125	1		1		1		1		1	
Payroll Clerk	38,125	1		1		1		1		1	
Account Clerk II	38,125	1		0		0		0		0	
Totals		5	0	4	0	4	0	4	0	4	0
<u>TREASURER'S OFFICE</u>											
Treasurer	9,000		1	1		1		1		1	
Deputy Treasurer	45,913	1		1		1		1		1	
Account Clerks	38,125	3		2		2		1		1	
Totals		4	1	3	1	3	1	2	1	2	1

PERSONNEL SUMMARY

DEPARTMENT	FY 2010/2011	FY 2006/07		FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11	
	BUDGET	BUDGET		BUDGET		BUDGET		BUDGET		ADOPTED	
	ANNUAL WAGE SCALE	FULL TIME	PART TIME								
<u>COMMUNITY DEVELOPMENT</u>											
Comm Development Director	30,456	1		1	1	1		1		1	1
Assistant Comm Dev Director	45,913	1		1		1		1		1	
Rehabilitation Clerk	38,125	1		1		1		1		1	
Totals		3	0	2	1	2	1	2	1	2	1
<u>BUILDING DEPARTMENT</u>											
Building Superintendent	72,000	1		1		1		1		1	
Structural Inspectors	37,856	2		2		2		1		1	
Rental Inspector	37,856	1		1		1		1		1	
Building Clerks	38,125	3		3		3		2		2	
Totals		7	0	7	0	7	0	5	0	5	0
<u>POLICE DEPARTMENT</u>											
Police Chief	81,283	1		1		1		1		1	
Lieutenants	66,971	2		2		2		2		2	
Sergeants	61,889	10		10		10		10		10	
Senior Lead Officer Detective	55,956	4		4		4		4		4	
Senior Lead Officers	53,267	8		8		8		8		8	
Police Officers	49,070-51,430	25		22		26		25		25	
Totals		50	0	47	0	51	0	50	0	50	0
<u>POLICE DEPARTMENT MUNICIPAL</u>											
Environmental Officers	41,746	2		2		0		0		0	
Animal Control Officers	43,306	2		2		0		0		0	
Environmental Inspectors	41,746-43,306					4		3		3	
Computer Systems Manager	46,310	1		1		1		1		1	
Administrative Secretary	45,913	1		1		1		1		1	
Records Clerks	38,125	4		3		3		2		2	
Ordinance Enforcement Clerk	38,125	1		1		1		1		1	
Crossing Guards	3,340-13,359		10		10		10		10		10
Totals		11	10	10	10	10	10	8	10	8	10

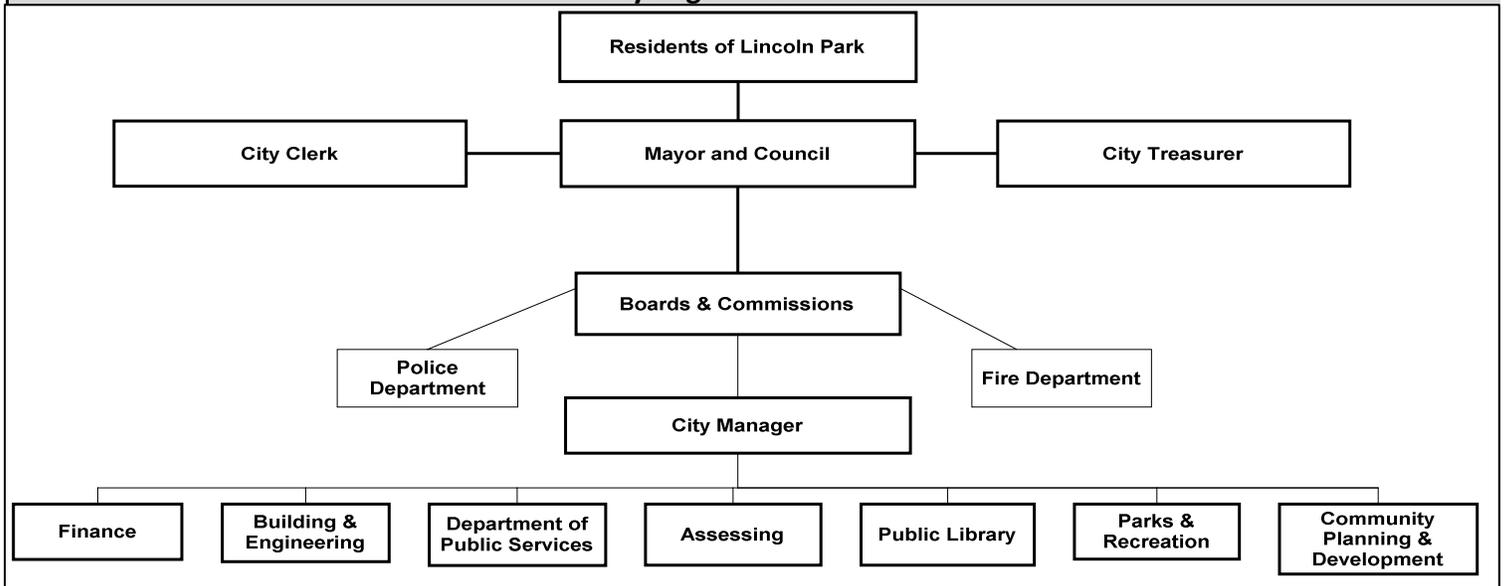
PERSONNEL SUMMARY

DEPARTMENT	FY 2010/2011	FY 2006/07		FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11	
	BUDGET	BUDGET		BUDGET		BUDGET		BUDGET		ADOPTED	
	ANNUAL WAGE SCALE	FULL TIME	PART TIME								
<u>FIRE DEPARTMENT</u>											
Fire Chief	81,283	1		1		1		1		1	
Fire Inspector	70,637	1		1		1		1		1	
Captain	69,938	2		2		2		2		2	
Lieutenants	69,246	4		4		4		2		2	
Sergeant Training Officer	69,246							2		2	
Sergeants	63,919	6		6		6		6		6	
Senior Engineers	54,658	2		2		2		2		2	
Engineers	52,055	8		8		8		8		8	
Firefighters	40,247-50,291	8		8		8		8		8	
Totals		32	0								
<u>FIRE DEPARTMENT MUNICIPAL</u>											
Secretary	38,125	1		1		1		1		1	
Totals		1	0								
<u>LIBRARY</u>											
Student Assistants	0		2		0		0		0		0
Totals		0	2	0	0	0	0	0	0	0	0
<u>RECREATION/SENIOR CENTER</u>											
Recreation Director	30,456	1			1		1		1		1
Secretary	38,125	1		1		1		1		1	
Senior Coordinator	38,125	1		0		0		0		0	
Bus Driver	21,312		1		1		1		1		1
Permanent/Seasonal Pt-Time	6,500-12,000		46		45		45		15		15
Totals		3	47	1	47	1	47	1	17	1	17
<u>IT DEPARTMENT</u>											
IT Coordinator	52,413	1		1		1		1		1	
Totals		1	0								
<u>DEPARTMENT OF PUBLIC SERVICES</u>											
Director of Public Services	74,728	1		1		1		1		1	
DPS Supervisors	45,913	2		2		2		1		1	
Secretary	38,125	1		1		1		0		0	
Public Service Adm. Assistant	45,913							1		1	

PERSONNEL SUMMARY

DEPARTMENT	FY 2010/2011	FY 2006/07		FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11	
	BUDGET	BUDGET		BUDGET		BUDGET		BUDGET		ADOPTED	
	ANNUAL WAGE SCALE	FULL TIME	PART TIME								
Group Leaders Build Maint	43,826-45,905	1		1		1		1		1	
PSW Building Maintenance	36,754-41,746	1		1		1		1		0	
Group Leaders Parks & For	43,826-45,905	1		1		1		1		0	
PSW Parks & Forestry		3		3		2		1		0	
Laborers-PT	15,600		13		12		12		0		3
Totals		10	13	10	12	9	12	7	0	4	3
<u>Motor Pool</u>											
Group Leader	43,826	1		1		1		1		1	
Mechanic	36,754	2		1		1		1		0	
Totals		3	0	2	0	2	0	2	0	1	0
<u>DPS-MAJOR & LOCAL STREETS</u>											
Group Leaders	43,826	2		2		2		2		1	
Public Service Workers	41,746	8		8		9		7		7	
Totals		10	0	10	0	11	0	9	0	8	0
<u>Water & Sewer Department</u>											
Water Clerks	38,125	2		2		2		2		2	
Group Leaders	43,826	2		2		2		2		2	
Meter Readers	24,960-41,746	2		2		2		2		2	
Public Service Workers	41,746	6		5		6		10		6	
Totals		12	0	11	0	12	0	16	0	12	0

City Organizational Chart





FEE SCHEDULE

Assessors Office	
Lot Splits/Combinations	Current County Fee Schedule plus 15% admin fee
Copies	\$1 per page

Building Department	
Copies	\$1 per page
Administrative Review - Residential	\$85
Administrative Site Plan	\$330
Variance Review	\$200 Residential/\$400 Commercial & Industrial
Planning Commission Escrow	\$2250
Special Use & Rezoning Escrow	\$ 600
Brownfield Application	\$500
Dangerous Building Residential Inspection	\$110
Dangerous Building Commercial Inspection	\$130
Plan Review Commercial Base Fee	\$80
Plan Review Commercial - Trades	See Permit Fees For Each Trade
<u>Certificate of Occupancy Inspections</u>	
Up to 2,000 sq. ft.	\$160
2001 – 5,000 sq. ft.	\$210
5001 – 10,000 sq. ft.	\$260
Over 10,000 sq. ft.	\$310
<u>Structural Permit Fees</u>	
Up to \$1,000	\$30
For every additional \$1,000	\$10
Above Ground Pool	\$35
Inground Pool	\$85
Demolition of Garage	\$25
Demolition of Structure (non-garage)	Base on cubic fee - \$30 starting fee
Land Use Permit	\$30
Sign Permit	\$55
Residential Inspection Prior to Sale	\$100 (one reinspection included)
Reinspection	\$46
<u>Contractor Registrations</u>	
Residential/Commercial Builder	\$30
Electrical Contractor	\$10
Sign Contractor	\$45
Mechanical Contractor	\$15
Plumbing Contractor	\$10
<u>Rental Properties</u>	
First unit	\$220
Add'l unit per building	\$60
Fire Inspection (4 or more units w/ common areas)	\$60
Initial Registration	\$25 (first 25 units)
Next 25 units (26-50)	\$10 ea
Next 25 units (51-75)	\$ 5 ea
Next 25 units (76-100)	\$ 3 ea
Each additional unit	\$ 2 ea
Annual Registration – Single Family	\$15
Annual Registration – Two or more units	\$25
***Excluding two-family structures partially owner occupied	



FEE SCHEDULE

<u>Mechanical Permits</u>	
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
<u>Electrical Permits</u>	
Base Fee	\$40
New Single Family Residence	\$250
<i>Circuits:</i>	
Residential	\$8 ea
Commercial	\$10 ea
<i>Fixtures:</i>	
1 st 10	\$10
Each additional	\$3
Light Pole Base Inspection	\$10 ea
Power Outlets	\$10 ea



FEE SCHEDULE

Heating	\$15
Air Conditioning	\$15
Interruptible Air Conditioner	\$20
Air Cleaner or Humidifier	\$5
Services, Subpanel:	
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
<u>Plumbing Permits</u>	
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
<u>Engineering</u>	
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 opinion of estimated construction costs must be submitted to the city for review & approval. The cost opinion shall be prepared, signed and sealed by the design professional (licensed in the State of Michigan) who prepared the plans detailing construction.	



FEE SCHEDULE

City Clerk's Office	
Auction	\$200/year or \$50 a day
Billiard/Pool Room	\$50/year & \$5 per table
Bowling Alley	\$35/year & \$5 ea alley
<i>Cabaret</i>	
Establishment	\$350: Renewal \$150 per year
Employee and or Independent Contractors	\$75: Renewal \$50 per year
Christmas Tree Lots	\$100 Deposit/ / \$75 Fee
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
<i>Massage Parlor:</i>	
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	\$50/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
<i>Copies:</i>	
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
<i>Voter Registrations</i>	
Labels per voter	\$.02 plus cost of labels
Walking List	\$.25 per page
Electronic File	\$50
<i>Business Registrations</i>	
New Business	\$35
Annual Renewal	\$30
Duplicate Certificates	\$5
Going Out of Business	\$50 per week
Charitable 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

Department of Public Services

<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
Water Service Termination/Shut-off Fee (eff. 7/2/10)	\$695
Hydrant Usage	\$2500 deposit
<i>Meter Test</i>	
¾" 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

Fire Department

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



FEE SCHEDULE

201 to 400	\$245
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

Parks & Recreation Department	
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)



FEE SCHEDULE

	\$15/hour add'l hours
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 st 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 st 2 runs are free, 3 rd 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

Office of Economic Development / EDC / DDA

Industrial Development District Application	\$500
Industrial Facilities Tax Abatement Application (IFT or PA 198)	\$500
Obsolete Properties Rehabilitation Act (OPRA or PA 146)	\$500



FEE SCHEDULE

Brownfield Application	\$500
Personal Property Tax Relief in Distressed Communities	\$500

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



GLOSSARY

Accounting System: The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

Activity: A special unit of work or service performed.

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

Advanced Life Support (ALS): Advanced Life Support is a part of the Fire Department operation that provides paramedic-level emergency medical treatment and transportation service. The department's licensed advanced emergency medical technicians provide pre-hospital emergency care.

Agency Funds: Used to account for situations where the government's role is strictly custodial. All assets reported in these funds are offset by a liability. For these reasons, agency funds are typically not involved in the annual budget for the governmental entity. An example of an agency fund is the fund used to account for taxes that are collected on behalf of other governmental entities, these collections are not revenues and the disbursements to the other governmental agencies are not expenses.

Appropriation: An authorization made by the City Council that 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.

Assessed Value: 50 percent of the estimated true cash value placed upon all taxable real and personal property by the local assessing jurisdiction's certified assessor.

Assets: Property owned by the City that 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



GLOSSARY

Balanced Budget: A budget in which estimated revenues are equal to or greater than estimated expenditures.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing the cost of its assets, liabilities, and equities as of a specified date.

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 capital expenditures.

Brownfield Redevelopment Authority: Established by Public Act 145 of 2000 to encourage redevelopment of idle or under-utilized commercial and industrial properties, which may not otherwise be redeveloped due to real or perceived contamination of the property. The Authority works to assist developers with the options of reimbursing for cleanup costs and/or providing a single business tax credit (authorized through the State of Michigan).

Budget Calendar: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

Budget Message (City Manager's): 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.

Budget (Operating): A plan of financial operations 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 ceiling under which the City and its departments operate.

Capital Improvements: Annual appropriations in the City's budget for capital purchases and construction projects costing more than \$25,000. This plan details funding sources and expenditure amounts for these large projects that will be required beyond the one year period of the annual budget.

Capital Outlays: Expenditures for the acquisition of capital assets over \$2,000. Includes the cost of land, buildings, permanent improvements, machinery, computers, large tools, rolling and stationary equipment.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash



GLOSSARY

management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Certificates of Deposit: A negotiable or non-negotiable receipt for monies deposited in banks or financial institutions for a specified period and rate of interest.

Consumer Price Index - Workers (CPI-W): An indicator of the consumer prices issued by the United States Department of Labor, Bureau of Labor Statistics, which is a widely used indicator of inflation (or deflation) and indicates the changing purchasing power of money. It is obtained by calculating the cost of a fixed "basket" of commodities purchased by a typical consumer. The basket contains products from various categories including shelter, food, entertainment, fuel and transportation. Since the contents of the basket remain constant in terms of quantity and quality, the changes in the index reflect price changes.

Contractual Services: Items of expenditure for services that the City receives from an internal service fund or an outside company. Utilities, rent and custodial services are examples of contractual services.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes that remained unpaid on and after the date on which a penalty for non-payment 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.

Department of Public Service (DPS): The Department of Public Service provides numerous round-the-clock services to residents and business owners. The Department's operational divisions include: Water and Sewer; Streets; Parks; Recreation; Building Maintenance; Motor Pool; Nature Center; Youth Center and Senior Center.

Depreciation: (1) Expiration of 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 that is charged as an expense during a particular period.



GLOSSARY

Downtown Development Authority (DDA): Created by the State of Michigan, under Public Act 197 of 1975, for the purpose of stimulating and encouraging private investment in the south commercial district through the provision of public improvements.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer, parking facilities, transit systems, airports, solid waste management (when financed through user fees) and golf courses.

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.

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.

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: An independent fiscal and accounting entity with a self-balancing set of accounts, recorded cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

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



GLOSSARY

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, user fees, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police and fire protection, finance, parks and recreation, libraries, public works and general administration.

General Obligation Bonds: When the City pledges its full faith and credit to the repayment of the bonds it issues, those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to the bonds that are to be repaid from taxes and other general revenues.

Geographic Information System (GIS): A system of software and hardware used to capture, store, manage, analyze and map geographic information.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. The City Council adopts an annual Goal Plan for the City focusing on the City's top priorities.

Headlee Amendment: The Headlee Amendment places an upper limit on the total amount of property taxes a city can collect in the fiscal year. In effect, the City cannot collect operating millage on the Taxable Value (TV) increase derived from existing property, which is in excess of the Headlee inflation factor (2.3% for FY 2005-06) plus TV on new construction. This limit is accomplished by rolling back those operating millages, which are at their authorized maximum, by the same percentage as the TV is over the Headlee allowable maximum. The Headlee Amendment limitation may be waived only by a vote of the electorate.

Infrastructure: Capital assets that are stationary and normally have a useful life greater than most other capital assets. Examples include roads, sewer lines and water systems.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

Intergovernmental Revenue: Revenue received from another government.

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



GLOSSARY

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 base payment.

Liabilities: Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date. The term does 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.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

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.

Maturities: The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

Michigan Uniform Accounting and Budgeting Act: Provides 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 a local unit of government.

Millage Rate: One mill equals \$1.00 of taxes for each \$1,000 of taxable value. The millage rate is the total number of mills assessed against the taxable value.

Modified Accrual: A "basis of accounting" that determines when a transaction or event is recognized in the fund's operating statements. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund



GLOSSARY

liability is incurred. Changes to the modified accrual basis from the accrual basis are as follows:

- a) Those revenues susceptible to accrual are property taxes, intergovernmental revenues, special assessments, licenses, interest revenues and charges for services. Fines and forfeits, permits and certain miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.
- b) Non-current receivables, such as special assessments, are recorded at full value and deferred revenue is recorded for the portion not available for use to finance operations as of year-end.
- c) Interest income on special assessments receivable is not accrued until its due date.
- d) Principal on general long-term debt is recorded as a fund liability when due. Interest on bonded indebtedness and other long-term debt is not recorded as an expenditure until its due date.
- e) Payments for inventoriable types of supplies are recorded as expenditures at the time of purchase.
- f) Normally, expenditures are not divided between years by the recording of prepaid expenditures.
- g) The non-current portion of vested employee benefits is reflected in the General Long Term Debt Account Group.

Motor Pool: A Department of Public Service division that is responsible for the maintenance of all City vehicles and equipment.

Motor Vehicle Highway Fund Act: The Motor Vehicle Highway Fund Act provides for the classification of all public roads, streets, and highways in this state, to provide for the deposits of specific State taxes on motor vehicles and motor vehicle fuels, and to provide for the allocation of funds for the use and administration of the funds for transportation purposes.

Municipal Employees Retirement System (MERS): The Municipal Employees Retirement System of Michigan is a multiple-employer statewide public employee retirement plan created by the State of Michigan to provide retirement, survivor and disability benefits to the State's local government employees.



GLOSSARY

Objective: Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Object of Expenditure: Expenditure classifications based upon the type or categories of goods and services purchased. Typical objects of expenditure include:

personal services (salaries, wages and fringe benefits, etc.) commodities (motor fuel, office and custodial supplies, etc.) contractual services (utilities, maintenance contracts, etc.)

capital outlays (equipment, computer, vehicles, etc.)

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital improvement projects.

Personnel Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, as well as the 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.

Rating: The credit worthiness of a city as evaluated by independent agencies.

Reconciliation: A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

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

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balance.

Retained Earnings: Within an Enterprise Fund, the accumulation of assets over liabilities. The City's only Enterprise Fund is the Water and Sewer Fund.

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.



GLOSSARY

Special Assessment District (SAD): Special Assessment District refers to one or more parcels of property that receive a capital improvement (paving, sewers, sidewalks) and then are assessed a debt (principal and interest) to be repaid over a specific number of years.

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 Value (SEV): The assessed value multiplied by a factor as determined by the Michigan State Tax Commission to ensure an assessment level of 50 percent of market value.

Taxable Value: The value upon which the property tax is levied. It is determined by multiplying the prior year's 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.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Tax Rate Limits: The maximum legal property tax rate at which a municipality may levy a tax. The limits may apply to taxes raised for a particular purpose or for general purposes.

Truth In Taxation: The Truth in Taxation Act provides a mechanism to ensure public notice and awareness of the increase in property taxes that occurs as a result of an increase in the Taxable Value base on existing property. This act mandates a "tax freeze" with regard to existing property and prohibits revenue growth by requiring a tax rate reduction (rollback) on operating millages unless a specific public hearing is conducted. At the public hearing, the Council discusses and adopts by resolution the millage or tax rates necessary to fund the city services and programs identified in the budget document. Because Madison Heights complies with the MICHIGAN UNIFORM BUDGET ACT (PA 621), the required public hearing for Truth in Taxation is combined with the public hearing for budget adoption as permitted by statute.

Unit Costs: The cost required to produce a specific product or unit of service.

User Charges (also known as User Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Yield: The rate earned on an investment based on the price paid for the investment

ACRONYMS



GLOSSARY

Acronym	Description
ACH	Automated Clearing House
ADA	American with Disabilities Act
AEMT	Advanced Emergency Medical Technician
ALS	Advanced Life Support
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Plan/Projects
CPI	Consumer Price Index
DDA	Downtown Development Authority
DPS	Department of Public Service
EFTPS	Electronic Federal Tax Payment System
ESL	English as a Second Language
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPS	Global Positioning Systems
HMO	Health Maintenance Organization



GLOSSARY

HUD	Housing and Urban Development
IBNR	Incurred but not Reported
ISP	Investment Service Program
MDNR	Michigan Department of Natural Resources
MDOT	Michigan Department of Transportation
MEDA	Michigan Economic Development Association
MEDC	Michigan Economic Developers Corporation
MERS	Municipal Employees Retirement System
MNRTF	Michigan Natural Resource Trust Fund
PPO	Preferred Provider Organization
ROW	Right-of-Way
SAD	Special Assessment District
SEV	State Equalized Value
STV	State Taxable Value
TV	Taxable Value