

2009

This budget document was updated on October 21, 2009 to reflect realized revenue and expenditure figures for FY 2009 10. No adopted FY 2009 10 budget items were altered during this update.

CITY OF SPRINGFIELD

Submitted By: Franklin Peterson,
City Manager

City Council: Susan Anderson, Mayor
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Adopted June 1, 2009

Resolution 15 09

[FY 2009-10 OPERATING BUDGET]

The Springfield City Council Presents this FY 09 10 Operating Budget to the residents and businesses of Springfield. This Budget represents the City's efforts to provide necessary municipal services in a responsible and effective manner.

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EXECUTIVE SUMMARY

The Fiscal Year 2009-10 Budget is the result of the hard work of a number of city staff members and elected/appointed officials. For the third straight year, despite revenue decline, City Officials proposed a balanced General Fund Budget. Thank you is due to the Springfield City Council and the City's Department Heads for their assistance in developing this budget. In addition, the staff of the City's Finance Department provided valuable support in preparing revenue and expense projections, and the entire workforce of the City has been supportive in trusting and following the City's leadership efforts, even as those efforts have led to changes in employee work hours, salaries, benefit packages, and job duties/requirements. The labor unions that represent Springfield's public safety officers have been vital in negotiating changes in their collective bargaining agreements that give the City the necessary flexibility to accomplish its financial goals without employee job loss or major benefit reductions, or significant service cutbacks.

This document represents a concentrated effort to provide an affordable, high-quality, and safe environment for our employees, residents, business owners, and visitors. It is designed to provide a transparent view of the City's current funding practices, historic financial health, and our projections for future revenues and expenditures.

This Executive Summary will highlight a number of the key issues affecting the City's finances. This summary will also outline many financial and administrative decisions that officials have made to appropriately address the needs of our taxpayers in light of the financial constraints that our City must operate within. A more in-depth analysis of the revenues and expenses proposed for the fiscal year is provided later in the document. Any questions regarding this budget document should be addressed to the City Manager's office.

Orchard Hills Development

In FY 06-07, the City made a substantial investment in a plot of City-owned land. The land was developed into a platted subdivision with streets, curbs/gutters, storm sewers, water service, sanitary sewer service, and buried electrical/cable/telephone service. The return on the City's \$1,000,000 investment is expected to materialize over the next 10-15 years, when individual lots are sold to the project developer(s), homes are built, and property owners begin paying related taxes and service fees. In FY 07-08, four lots were sold, and homes were constructed; in FY 08-09, four additional lots were sold and developed. It is anticipated that four lots will be sold and developed in FY 09-10, despite the current housing slump. The remainder of the development should be complete in the next five to seven years. The completed development should add approximately \$40,000 annually to the City's property tax collections and nearly \$9,000 annually to the City's Income Tax revenue.

PA 425 Agreements

Over the past three fiscal years, the City of Springfield has entered into three separate PA 425 Annexation Agreements with the City of Battle Creek. The Agreements were each crafted to encourage investments in the *Magnificent Motor Mile* Business Improvement District. To date, the Agreements have resulted in a large-scale redevelopment and expansion of the Henkel Chrysler-Dodge dealership, and has fostered planned 2009 and 2010 groundbreakings for similar redevelopment efforts at Battle Creek Honda and Sunshine Toyota, respectively. All three Springfield businesses have decided to invest in their local properties rather than relocate to higher-profile areas near the interstate.

The temporary annexation agreements were necessary to help the property owners obtain certain redevelopment tax credits following their investments. The agreements will each expire eight years after their initial inception, and are anticipated to result in more than \$2.0 Million in new investment in Springfield.

Income Tax Transfers

Over the past 10 fiscal years, the City's General Fund has become steadily more-reliant on cash transfers from the Income Tax Fund to support public safety and public works personnel costs. In FY 2007-08, the City's Administration implemented a plan to reduce these cash transfers in an effort to make the General Fund much more self-sufficient, and to allow the Income Tax Fund to finance more capital improvements. In FYs 2007-08 and 2008-09, Income Tax funding for one of the eight personnel positions previously financed by the Income Tax Fund was eliminated. Funding for three additional positions has been eliminated as part of this budget. Today, the Income Tax Fund provides financing to the General Fund for only four positions (all public safety). Funding from the Income Tax Fund has been reduced from more than \$540,000 in FY 07-08 to \$415,000 in FY 09-10. This has had a direct negative impact on the City's General Fund Revenues, but has also had a very positive impact on the Income Tax fund, as it struggles through a period of unusually high unemployment; cost-saving decisions outlined later in this document have put the City in a position to sustain the reduced General Fund revenue. During FY 09-10, the Income Tax will also fund \$50,000 in local street expenses.

Debt Retirement

During FY 09-10, the City of Springfield will make debt payments totaling nearly \$412,000. The Major Street Fund and Local Street Fund will make final payments on more than \$1 Million in bonded infrastructure improvements completed in 1995; this will free up approximately \$95,000 in annual debt payments. In FY 08-09, the City's General Fund completed its final payment on a \$238,000 expense in 1993 for a fire truck; this will free up approximately \$22,000 in annual debt payments. As is indicated later in this document, it is the policy of the City's Administration to avoid long-term debt.

Reorganization of the Department of Public Safety

In 1995, the City of Springfield consolidated its full-time Fire Department and full-time Police Department into a consolidated Public Safety Department. The move was made to more-affordably increase police staffing in the city while maintaining adequate fire services. Over the subsequent 15 fiscal years, the city's public safety expenses increased significantly. Entering this fiscal year, annual public safety costs were projected to equal more than \$2.2 Million. In an effort to defray these costs, the City eliminated four vacant positions. Following the elimination of the four full-time positions, the Public Safety Department was reduced from 18 full-time employees, including the chief and office manager, to 14 full-time employees, including the chief and office manager.

In order to function with the new staffing levels, agreements were made with the Police Officers Labor Council to allow for new minimum staffing requirements. This reorganization effort helped reduce public safety expenses by nearly \$500,000 in the first year, and is expected to save more than \$6 Million over the first ten years of the reorganization. In the event revenues begin to rise to a level that can support additional officers, the City plans to return department staffing to the previously established level.

Reorganization of Two Department Head Positions

The City continues to see the financial benefits of this reorganization effort that was implemented in August 2007. The elimination of two department head positions (one in the Assessing Department and one in the Department of Public Works) has greatly reduced actual current operating costs *and*

eliminated the long-term costs associated with retirement and Other Post Employment Benefits (OPEBs) normally associated with these high-level positions. This decision helped to reduce the Assessing and Public Works Departments' overall expenses by nearly \$215,000 over the last 2.5 years, and is expected to save an additional \$1.2 Million over the next 10 fiscal years.

Auditing Changes

For nearly 30 years, the City of Springfield has contracted with Plante & Moran for the provision of annual financial auditing services. Plante & Moran is known as a leader in the industry, and is one of the most qualified firms in the country. However, in an effort to reduce costs, the City Council recommended that the contract be opened for competitive bidding. As a result of the competitive process, a new auditing firm was selected. The new contract is expected to reduce the City's audit costs by \$60,000 over the five-year term of the agreement.

Energy Efficiencies

In August 2008, the City of Springfield partnered with the Michigan Department of Labor and Economic Growth (DLEG) as part of the State's *Rebuild Michigan* program. Through this program, the State conducted an energy evaluation of our facilities to determine energy uses and costs, and to recommend investments and changes to reduce them. Annually, Springfield expends approximately \$39,000 for gas and electric energy at our facilities; approximately 26,000 of those expenses are for electricity (street lighting is not included).

According to the energy report supplied by DLEG, our main buildings (public safety, city hall, public works, and the Farmers Market) all have an Energy Use Index (EUI) significantly lower than typical buildings of their respective sizes. Accordingly, our city offices utilize approximately 12% less energy per square foot than a building of similar size, while the public safety building uses 42% less per square foot, and the Farmers Market uses 60% less per square foot. As a result of the study, the City made a number of energy cost-saving investments in the current municipal building, such as occupancy sensors in restrooms and some hallways, programmable thermostats with lock boxes, additional insulation on all exterior walls, and a new roof with high-efficiency insulation.

Health Insurance Costs

The past decade has brought unprecedented increases in health insurance costs to the City of Springfield and many other municipalities across the country. Previous efforts to limit/reduce the City's costs associated with health insurance have ranged from capping retiree health benefits, switching insurance providers, requiring employee cost-sharing, and providing financial incentives for employees with other health insurance options to decline the City's health benefits. These costs continue to rise, and evaluation of the costs must be done on an ongoing basis to keep this issue from growing to an unmanageable level.

For FY 2009-10, the City of Springfield has a maximum health insurance liability of approximately \$570,000. Overall, the budgeted amount for all health expenses, minus employee and retiree contributions is approximately \$425,000. The City anticipates a change in coverage for many employees during FY 2009-10, as the City's two major collective bargaining units, as well as non-union staff and Department Heads, have agreed to accept the offering of two plans to employees to keep City and employee premium costs down following a 29% rate increase from FY 2008-09 to FY 2009-10.

Retirement and Other Post Employment Benefits (OPEBs)

The City of Springfield funds its employee pension programs through a monthly payment to the Municipal Employees Retirement System of Michigan (MERS). Each year, the City receives a report from MERS that outlines the overall health of our pension programs. The most-recent report, which covers all contributions and retirements through December 31, 2007, indicates that the City of Springfield has funded approximately \$7.70 Million of its \$8.77 Million accrued pension liability (88% funded).

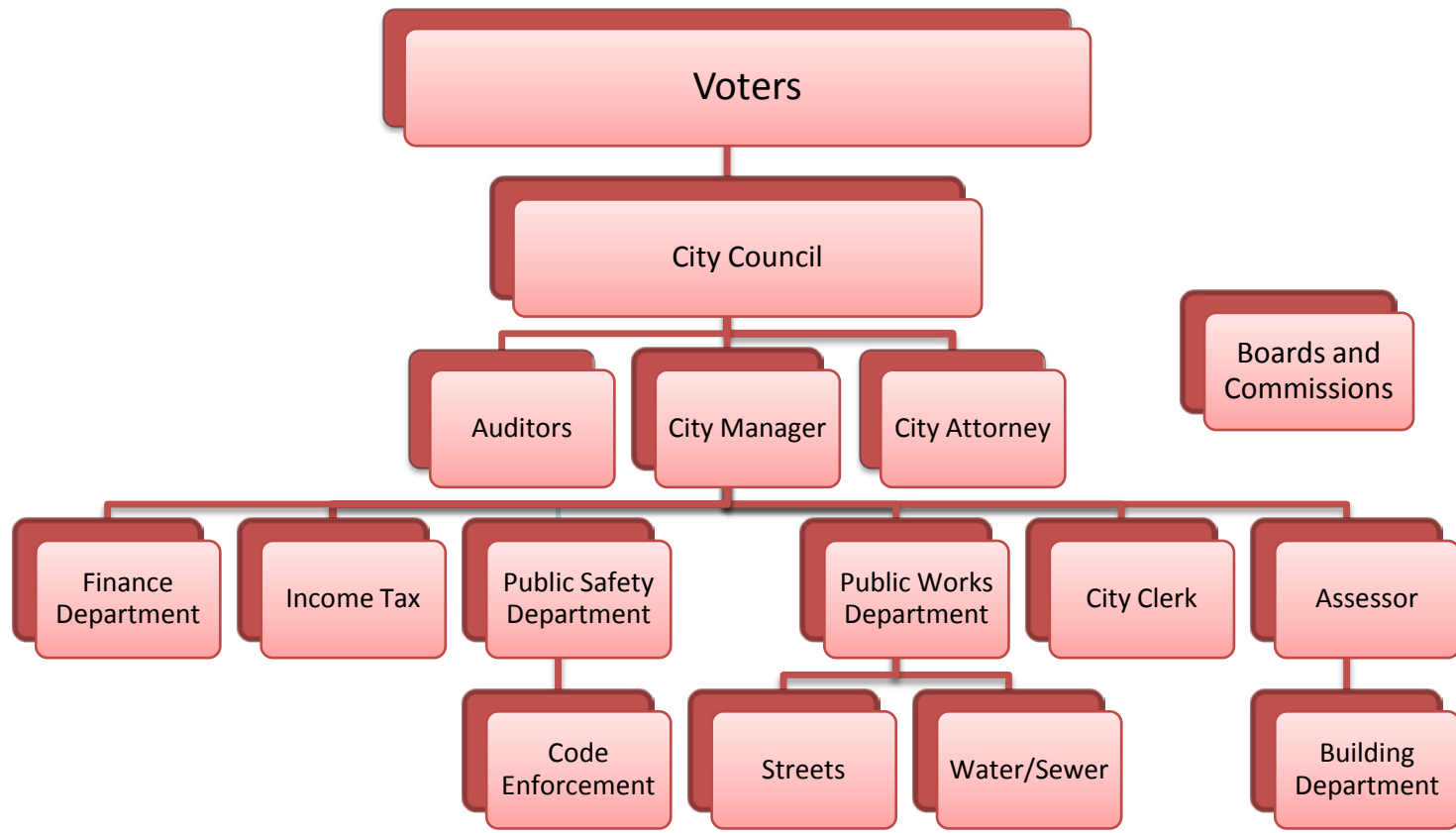
OPEBs offered by the City of Springfield include retiree health insurance and retiree life insurance. Currently, the City funds the OPEBs on an annual basis through the General Fund; the funding for this is approximately \$47,250 annually. In past years, the City has invested an additional \$10,000 per year into a trust fund that is dedicated to future OPEB obligations; Beginning this year, the City will invest an amount equal to 2.00% of its base payroll into the trust fund, which will equal approximately \$30,000 in FY 09-10; following this year's proposed contribution, the trust fund will have a cash balance of approximately \$166,000. The City's projects that beginning in 2025, the Retiree Healthcare Trust Fund will fund 100% of the annual retiree healthcare costs of the City, with only the annual contribution being made from the City's General Fund each year. Retiree Healthcare costs are projected to be approximately \$200,000 annually beginning in 2025; the trust is anticipated to have a cash balance equal to approximately \$1.75 Million at that time, and annual contributions will equal approximately \$80,000.

Conclusion

There are a number of issues that continue to affect Springfield's finances; some positive, and some negative. The City's administration will be persistent in its efforts to provide a high level of fiscal management that focuses on reducing unnecessary costs and improving revenues while providing world-class services at an affordable cost to our tax payers. Accordingly, this FY 2009-10 Budget is respectfully submitted.

Franklin Peterson

Franklin Peterson
City Manager



PERMANENT POSITIONS

The FY 2009-10 Budget includes funding for the salaries and benefits of 29 Full-Time employees. These numbers do not account for seasonal labor, part-time employees, or paid on-call firefighters that assist the Public Safety Department as needed.

The greatest difference between the FY 2009-10 employment levels versus that of the immediate previous year is that the City has eliminated three full-time positions. FY 2009-10 will mark the second full budget cycle that excludes the City's full-time Assessor (previously filled by a Department Head), and one Public Works Laborer. This is the first full fiscal year that the Public Safety Department operated with 12 full-time public safety officers. These reductions are shown in the table below; they were made as the City strives to provide adequate services within the confines of the revenue available. In addition, beginning this budget year, seven out of nine full time non-union staff members work four 9.5-hour days per week. Limiting employees to 38 total hours per week will produce a net payroll savings equal to approximately \$12,000. The table of positions below indicates the normal staffing level for each of the City's departments.

Department	Position	FT Employees		
		2007-08	2008-09	2009-10
Finance Department	Director	0.5	0.5	0.5
	Payroll Clerk	1.0	1.0	1.0
	Cash Management Clerk	1.0	1.0	1.0
	Utility Billing Clerk	1.0	1.0	1.0
Income Tax Department	Director	0.5	0.5	0.5
	Income Tax Clerk	2.0	2.0	2.0
Public Works Department	Director	1.0	1.0	1.0
	Supervisor	1.0	1.0	1.0
	General Laborer	5.0	4.0	4.0
Public Safety Department	Director	1.0	1.0	1.0
	Office Manager	1.0	1.0	1.0
	PS Sergeant	4.0	4.0	4.0
	PS Officer	11.0	11.0	8.0
Assessing Department	Assessor	1.0	0.0	0.0
	Deputy Assessor	0.5	0.5	0.5
Clerk's Department	Clerk	1.0	1.0	1.0
	Deputy Clerk	0.5	0.5	0.5
City Manager	City Manager	1.0	1.0	1.0
*Total		34.0	32.0	29.0

*In addition all regular full-time employees, the City employs one part-time cash receipting clerk and eight part-time firefighters.

Employee Wages and Benefits

The City of Springfield offers its fulltime employees a reasonable wage and benefit package. Salaried employees are offered a flat salary as compensation, while hourly employees are paid on an hourly basis, including overtime as per State of Michigan law and appropriate labor contracts. Below are lists of current wages and fringe benefits in place for Fiscal Year 2008-09 (The number of fulltime employees in a given pay grade is shown in parentheses).

Organized Labor Base Wage Schedule for FY 2008-09

	AFSCME	POLC	POLC Command
Step 1	\$ 31,096.00	\$ 33,371.52	\$ 58,436.85 (4)
Step 2	\$ 32,510.40 (1)	\$ 38,853.36	N/A
Step 3	\$ 34,195.20 (1)	\$ 41,474.16 (3)	N/A
Step 4	\$ 36,046.40 (2)	\$ 44,247.84	N/A
Step 5	N/A	\$ 46,803.12 (1)	N/A
Step 6	N/A	\$ 52,175.76 (4)	N/A

Non-Union Base Wage Schedule for FY 2008-09

	Administrative	Finance Supervisory	Income Tax Supervisory	DPW Supervisory
Step 1	\$ 24,403.60*	\$ 33,582.00* (1)	\$ 37,544.00* (1)	\$ 43,000.00 (1)
Step 2	\$ 25,688.00*	N/A	N/A	N/A
Step 3	\$ 26,873.60*	N/A	N/A	N/A
Step 4	\$ 28,256.80* (1)	N/A	N/A	N/A
Step 5	\$ 29,640.00*	N/A	N/A	N/A
Step 6	\$ 30,628.00* (2)	N/A	N/A	N/A
Step 7	\$ 32,604.00* (2)	N/A	N/A	N/A

*Represents change to four-day, 38-hour regular work week beginning July 2008.

Department Head Actual Salaries for FY 2008-09

Position	Base Salary
City Manager	\$ 71,000.00
Public Safety Director	\$ 63,000.00
Public Works Director	\$ 59,000.00
Finance Director	\$ 59,000.00
City Clerk	\$ 46,500.00

Current Fringe Benefits provided

Fringe Benefit	Approx. Annual Cost	
Paid Time Off	\$ 70,000.00	Estimated Overtime pay
Long-Term Sick Leave	\$ 66,000.00	Based on 5% Average Usage
Longevity Pay	\$ 27,000.00	Actual Payments to Employees
Life Insurance	\$ 6,600.00	Actual Premium
Health Insurance	\$ 397,000.00	Actual Premium
Retirement	\$ 172,000.00	Actual Contribution
Total Approximate Cost	\$ 738,600.00	

BUDGET PROCESS

The City of Springfield begins work on its annual budget immediately after the audited financial report of the previous year is complete. The first step in the annual budget process is to review the previous year's audited financial statement, and make any necessary updates/amendments to the actual cash balances of the City's various funds. The next step is the completion of the annual Five Year Capital Improvement Plan, which is presented by City staff to the Planning Commission in January, and to the City Council in February. Individual City Departments begin preparing their budgets in February, and the City Manager considers their departmental recommendations in March. A proposed budget is supplied to the City Council by the second meeting in April, and the budget study session is scheduled for the first meeting in May. At the budget study session, the City Manager and Department Heads present their budgets to the City Council and address any questions or concerns that the Council has. Once an agreement is made on the revenues and expenditures for the Fiscal Year, the proposed budget is made available for the public to review; a public hearing is set for the second meeting in May. The final budget is adopted following the public hearing; at this time the annual millage is set, and the rate schedule is adopted. The new budget becomes effective July 1, 2009. Throughout the entire budget process, staff and elected officials review current goals and develop new goals for the upcoming budget year(s); the goals are adopted along with the annual budget. The schedule and corresponding Department Head budgeting responsibilities are outlined below.

FY 2009-10 Budget Preparation Schedule

	Task/Process	Completion Date
Step 1	Staff Begins Work on Annual Capital Improvement Plan	December 1, 2008
Step 2	Annual Capital Improvement Plan Adopted	February 2, 2009
Step 3	Department Heads Receive Budget Worksheets	February 9, 2009
Step 4	Proposed Budget Worksheets Received by City Manager	February 23, 2009
Step 5	City Manager/Department Head Budget Discussions	March 10, 2009
Step 6	Proposed Budget Received by City Council	April 20, 2009
Step 7	City Council Budget Study and Goal-Setting Sessions	May 4, 2009
Step 8	Public Hearing Set	May 4, 2009
Step 9	Notice of Public Hearing Published in Local Newspaper	May 21, 2009
Step 10	Public Hearing Held and Comments Received	June 1, 2009
Step 11	Adoption of FY 2008-2009 Budget	June 1, 2009
Step 12	FY 2008-09 Budget Implemented	July 1, 2009

Department Head Budget Preparation Responsibilities

Budgets	
Jeannine Turner, Finance Director:	All Revenues, Administrative Allocations, Vehicle Fund, Finance/Treasury, Income Tax, Refuse Fund, Payroll, Benefits, Depreciation Expenses, Labor Allocations, Debt Services
Kris Vogel, City Clerk:	Clerk, Elections, Farmers' Market
Tom Matson, Public Works Director:	DPW, City Hall & Grounds, Cemetery and Parks, Street Funds, Water, Sewer, Street Lighting
Rob Coles, Public Safety Director:	Public Safety, Drug Fund
Franklin Peterson, City Manager	City Council, City Manager, City Assessor, City Attorney, Recreation Department, TIFAs, EDC, Building Code Fund

GOALS AND OBJECTIVES

Annually, the City of Springfield’s elected and appointed officials develop a number of goals and objectives to guide the City’s spending for the upcoming fiscal year. These goals are developed over the budget preparation period, and take into consideration the needs of the residents and business owners, the desires of the elected officials, and the general financial welfare of the City. Below is a list of some of the issues facing the city over the next 12+ months, a list of some of the City’s accomplishments from the past 24 months, and a list of goals for the City to work toward over the next year.

Ongoing Issues Driving City Goals and Objectives

Funding	<ul style="list-style-type: none"> i. It is difficult to maintain existing City services with current revenue streams; if left unchecked, annual revenues are naturally not keeping pace with expenditures. ii. There is a need to identify new and potential revenue sources iii. The City’s General Fund relies heavily on transfers, administrative allocations, and DPW labor charged to other funds. With these transfers and allocations, the General Fund is planning a balanced budget for FY 09-10; without them, the City would realize a shortfall of more nearly \$1 Million
Expenses	<ul style="list-style-type: none"> i. There is a need to reduce expenditures to match revenue sources, or develop a mechanism to handle the increased costs to the City ii. Health insurance costs continue to rise (without plan changes, premiums costs will be up approximately 18% from FY 08-09) iii. Gasoline prices have been as high as \$4.25 per gallon in the past two years.
Fund Balances	<ul style="list-style-type: none"> i. Following two strong fiscal years, the General Fund’s Cash Balance is at its highest point since 2002 <ul style="list-style-type: none"> ▪ There is a need to balance the General Fund budget without relying heavily on transfers from other funds ii. Income Tax Fund Balance showed its first surplus in more than five years in FY 07-08, and again in FY 08-09. A similar surplus is planned for FY 2009-10. <ul style="list-style-type: none"> ▪ All bond payments were removed from the Fund’s obligations in FY 07-08, as the City Council shifted the funding priority from infrastructure improvements to funding public safety and public works personnel; beginning in FY 09-10, any newly bonded street infrastructure improvements will again be financed by the Income Tax Fund. The number of non-Income Tax employees funded by the Income Tax fund has been greatly reduced over the past three fiscal years.
Redevelopment	The City has a number of vacant commercial and industrial sites that could be redeveloped and put to use
Sustainability	The City must continually evaluate its resources to grow to a level that can adequately sustain our population
Business Needs	As businesses struggle through the State’s slowed economy, Springfield must be aware of their needs, and continue to provide an environment that encourages retention, growth and development
Planning/Zoning	Changes in State law have made it a requirement that Springfield have an updated plan for growth and development in order to adequately enforce planning and zoning requirements
Recreational	The availability of recreational activities continues to be an important aspect of business and residential attraction and retention
Public Safety	Springfield’s Public Safety Department has a reputation of being one of the finest in the County, and Springfield has a reputation of being a safe and secure place to live

Recent Local Accomplishments

An expansion of the Public Safety Building was completed in FY 07-08.
Major renovation work was completed at the City Offices in FYs 07-08 and 08-09.
Because of reorganization efforts, a General Fund surplus equal to \$184,000 was realized in FY 07-08 without increased taxes or greatly reduced services.
The City continues to deliver quality services.
A 425 Agreement with the City of Battle Creek was completed to retain Sunshine Toyota and Battle Creek Honda on the Magnificent Motor Mile and facilitate their upcoming redevelopment and expansion efforts.
The former Bedford RV and Marathon Oil sites on Dickman Road were redeveloped to house the Express Auto dealership. As part of the effort, Springfield assisted with Brownfield cleanup efforts.
Lafayette Street was reconstructed with bike lanes.
The Linear Park path was extended through Springfield along Helmer Rd from Dickman Rd north to the Kalamazoo River.
Avenue A and 20 th Street were milled and resurfaced with Federal Funds.
Harmony Lane, Starlight Street, and Sundown Street were reconstructed with new street surfaces, storm sewers, curbs/gutters, and concrete drive approaches.
A Joint Assessor position was created in conjunction with Pennfield Township.
The Orchard Hills Subdivision development agreement was expanded to allow for additional builders to purchase/develop lots in an effort to expedite the subdivision's overall development. Five new homes were obligated by the new builder between Jan 2009 and June 2009.
The Farmers' Market was expanded to offer more events and accept WIC/EBT/Debit/Credit payments.
A new sign was erected at the Farmer's Market to better-advertise the market's location and events.
A new sign was erected at Upton Park.
Federal funding was secured to reconstruct Harmonia Rd., mill/overlay Jackson Street, and complete the Linear Park Path south of Dickman Road to the city's southern border.
Four condemned/abandoned homes were demolished.
A new credit union was attracted to the Magnificent Motor Mile.
Two new businesses were attracted to the East Airport Industrial Area, one of which is now occupying a formerly vacant building, and one of which is developing a 12,000 sq ft building on a vacant parcel.
A new community branding effort was complete, with <i>Picture Yourself in Springfield</i> as the main theme. Marketing efforts have included a 5 minute video, internet advertising, participation in the <i>History of Battle Creek, Marshall, and Springfield</i> publication, and radio advertisements.

The upcoming year will see Springfield staff work to accomplish the following goals and objectives:

Goal #1	Improve Springfield's Image
Objective 1a	Work with property owners to expedite the correction of existing code violations.
Objective 1b	Continue to enforce the structural building code.
Objective 1c	Create a plan to register and inspect all rental units in Springfield.
Objective 1d	Create and adopt a <i>City-Wide Master Development and Land Use Plan</i> .
Objective 1e	Update current code to ensure appropriate land use and zoning decisions.
Goal #2	Accomplish Projects outlined in the Capital Improvement Plan
Objective 2a	In-vehicle cameras for Public Safety Department.
Objective 2b	Complete street projects: Jackson Street, Harmonia Rd, and Linear Park Path.

Goal #3	Grow the City of Springfield to a sustainable level
Objective 3a	Continue to promote the Orchard Hills Development; build 15 homes.
Objective 3b	Continue to work with residential developers interested in developing land on Harmonia Road into appropriate multi-family residential units.
Objective 3c	Facilitate the development of business enterprises that provide the day-to-day services and merchandise that our community members utilize (i.e. groceries, dining, etc.).
Objective 3d	Promote the City of Springfield as a great place for business investment.
Goal #4	Assess property owners fairly and adequately for City services
Objective 4a	Review utility rates and adjust accordingly.
Objective 4b	Continually review department budgets to reduce spending where appropriate
Objective 4c	Continue to work regionally and cooperatively with other area municipalities.
Objective 4d	Implement financial guidelines that restrict deficit spending and regulate cash reserves to ensure that the reserves stay within acceptable minimum and maximum limits.
Goal #5	Improve local government transparency
Objective 5a	Publish a <i>Springfielder</i> six times per year.
Objective 5b	Communicate with residents and businesses through utility billing.
Objective 5c	Continue to upgrade the website with useful information.
Goal #6	Provide a safe and secure environment for residents/businesses/visitors
Objective 6a	Continually review Public Safety Department to improve efficiencies without additional financial resources.
Objective 6b	Continue to work with neighborhood watch groups to encourage citizen involvement in public safety and security.
Objective 6c	Continue to fund the Child Identification Program; host two events annually
Objective 7c	Create a program to check and/or supply residential smoke detectors.
Goal #7	Encourage employee development
Objective 7a	Provide training opportunities for employees to perform more effectively.
Objective 7b	Provide training opportunities for employees to advance within the organization.
Objective 7c	Create a succession plan for all Departments.
Goal #8	Develop Springfield into a <i>Best Practices</i> example for financial management
Objective 8a	Review administrative structure to encourage more efficient provision of City services.
Objective 8b	Develop a means to reduce the City's healthcare costs without creating an unreasonable financial burden for employees.
Objective 8c	Explore other private and public funding sources for capital improvement projects.
Goal #9	Improve our Residents' Quality of Life
Objective 9a	Improve maintenance of Upton Park pond area.
Objective 9b	Provide/host more events at the Farmers' Market.
Objective 9c	Invest in recreational activities that encourage youth involvement in recreation.
Objective 9d	Provide recreational opportunities that meet the needs of our senior populations.
Objective 9e	Invest in infrastructure that encourages pedestrian travel throughout the City.



2009-14 Capital Improvement Plan

Adopted:
January 26, 2009
February 2, 2009

This document outlines planned capital improvement expenditures for the City of Springfield for Fiscal Years 2009-10 through 2013-14. Projects included in this document are considered to be flexible and changeable depending on the status of the City's financials and the need for unexpected investments. This document is updated and adopted annually by the City Planning Commission and the City Council.

City Council Members

Susan Anderson, Mayor
Harry Burdett, Mayor Pro Tem
Dave Agne
Larry Eib
Tim Good
Carol Hinton
Carey Whitfield

Planning Commission Members

Bob Ray, Chairman
Richard Bauer
Susan Anderson
Carol Hinton
Art Hollingsworth
Maxine Morgan
Keith Slack
Doug Wright
Jim Wright

Presented By: Franklin Peterson, City Manager

The following projects listed in the Capital Improvement Plan for FY 2008-2009 have been accomplished or are more than 80% complete as of January 26, 2009:

1. Street Sign Replacement Project

a. Project Description: This project would encompass enlarging street signs on major roadways to accommodate traffic flow and speed. The current signs, 6 inches in height, would be replaced with 9 inch signs.

b. Project Funding Breakdown:

General Fund	\$	0.00
Major Street	\$	10,000.00
State of Michigan	\$	40,000.00
Total Cost	\$	50,000.00

c. Timeline Explanation: This project is being undertaken in coordination with the Calhoun County Road Commission and the City of Battle Creek. Accordingly, the City of Springfield has limited control over the actual timeline of the project; we do expect completion prior to June 30, 2008.

2. Wireless Internet Deployment

a. Project Description: This project will entail the deployment of wireless internet infrastructure throughout the City. Upon completion, the infrastructure will be owned by the contractor.

b. Project Funding Breakdown:

General Fund	\$	0.00
State of Michigan	\$	750,000.00
Total Cost	\$	750,000.00

3. City Hall Limited Renovations

a. Project Description: This project will utilize TIFA D funds to upgrade the facilities at City Hall. Improvements will include a new roof, HVAC upgrades, and miscellaneous office space enhancements.

b. Project Funding Breakdown:

General Fund	\$	0.00
TIFA D Cash	\$	200,000.00
Total Cost	\$	200,000.00

4. Harmony Neighborhood Street Project

a. Project Description: This project will encompass paving Harmony Lane, Starlight Street, and Sundown Street, installing curb and gutter, and connecting the area to the City's storm sewer system.

b. Project Funding Breakdown:

General Fund	\$	0.00
Local Street	\$	165,000.00
Assessments*	\$	75,000.00
Total Cost	\$	240,000.00

* Assessments are collected over 7 years from property owners, with interest

5. Public Safety Vehicle Purchase

a. Project Description: This project will replace two existing public safety cruisers with newer models. The City purchased two used 2005 Chevrolet Tahoe SUVs from Michigan State University.

b. Project Funding Breakdown:

General Fund	\$	30,000.00
Grants	\$	0.00
Total Cost	\$	30,000.00

* Financed via Vehicle Fund

6. Administrative Vehicle Purchase

a. Project Description: This project will replace the leased Toyota Corolla that is utilized by the Assessor, Code Enforcement Department, Clerk's Office, Finance Department, and City Manager's Office. The City entered into a pre-paid three year lease with Sunshine Toyota for a 2009 Toyota Camry.

b. Project Funding Breakdown:

General Fund*	\$	7,600.00
Grants	\$	0.00
Total Cost	\$	7,600.00

* Financed via Vehicle Fund

7. Public Safety Exhaust System

a. Project Description: This project will install an exhaust system in the Public Safety Department's truck room to properly vent the exhaust fumes created by fire trucks and other emissions-creating equipment.

b. Project Funding Breakdown:

General Fund*	\$	2,100.00
Grants	\$	39,400.00
Total Cost	\$	42,500.00

The following projects are still expected to be undertaken in FY 2009-10:

1. In-Vehicle Cameras

a. Project Description:

This project will encompass purchasing and installing new in-vehicle cameras in all Public Safety patrol vehicles.

b. Project Funding Breakdown:

General Fund*	\$	30,000.00
Total Cost	\$	30,000.00

* Financed via Vehicle Fund

2. Phone System Replacement

a. Project Description:

This project will encompass purchasing and installing a new VOIP phone system in City Hall and the Public Safety Building to replace the current outdated system.

b. Project Funding Breakdown:

General Fund	\$	35,000.00
Total Cost	\$	35,000.00

The following projects are expected to be undertaken in FY 2010-11:

1. Westlake Woods Neighborhood Street Resurfacing Project

a. Project Description:

This project will encompass paving all of the streets in the Westlake Woods Neighborhood.

b. Project Funding Breakdown:

General Fund	\$	0.00
Income Tax Fund	\$	115,000.00
Local Streets	\$	115,000.00
Total Cost	\$	230,000.00

2. Heights Neighborhood Street Resurfacing Project

a. Project Description:

This project will encompass paving all of the streets in the Heights Neighborhood.

b. Project Funding Breakdown:

General Fund	\$	0.00
Income Tax Fund	\$	150,000.00
Major Streets	\$	100,000.00
Local Streets	\$	300,000.00
Total Cost	\$	550,000.00

3. 33rd Street Paving

c. Project Description:

This project will encompass paving 33rd Street at Goguac Street and adding curb and gutter, as it is the City's only remaining gravel road.

d. Project Funding Breakdown:

General Fund	\$	0.00
Local Streets	\$	20,000.00
Assessments	\$	20,000.00
Total Cost	\$	40,000.00

4. New Moon Terrace Street Project

1. Project Description:

This project will encompass paving North and South New Moon Terrace, installing curb and gutter, and connecting the area to the City's storm sewer system.

2. Project Funding Breakdown:

General Fund	\$	0.00
Local Streets	\$	215,000.00
Assessments*	\$	60,000.00
Total Cost	\$	275,000.00

* Assessments are collected over 5 years from property owners, with interest

5. Harmonia Road Reconstruction

1. Project Description:

This project will encompass reconstructing Harmonia Road and installing storm sewer, sanitary sewer, and water services as needed. The project will also include acquiring easements near the intersection of Harmonia and Evergreen to correct a dangerous 90 degree turn in the road.

2. Project Funding Breakdown:

General Fund	\$	0.00
Major Streets	\$	1,750,000.00
Water Fund	\$	125,000.00
Sewer Fund	\$	125,000.00
Total Cost	\$	2,000,000.00

The following projects are expected to be undertaken in FY 2011-12:

1. Public Works Truck Purchase

a. Project Description:

The Department of Public Works is preparing to update its vehicle fleet. As usual, the City will explore pre-owned vehicles as an option to fill this need.

b. Project Funding Breakdown:

General Fund*	\$	25,000.00
Water Fund	\$	25,000.00
Sewer Fund	\$	25,000.00
Total Cost	\$	75,000.00

* Financed via Vehicle Fund

2. Administrative Vehicle Purchase

a. Project Description: This project will replace the leased Toyota Camry that is utilized by the Assessor, Code Enforcement Department, Clerk's Office, Finance Department, and City Manager's Office.

b. Project Funding Breakdown:

General Fund*	\$	15,000.00
Grants	\$	0.00
Total Cost	\$	15,000.00

* Financed via Vehicle Fund

3. Public Safety Vehicle Purchase

a. Project Description:

This project will replace two existing public safety cruisers with newer vehicles. The City will research vehicles that improve fuel efficiency and vehicle turnover. Possibilities include typical Ford Crown Victoria and Chevrolet Tahoe models, or hybrid versions of the Ford Escape or Mercury Mariner. The City will also again research used vehicles.

b. Project Funding Breakdown:

General Fund*	\$	70,000.00
Grants	\$	0.00
Total Cost	\$	70,000.00

* Financed via Vehicle Fund

4. Helmer Farms Mill and Overlay Project

a. Project Description:

This project will encompass paving Upton Avenue, McIntyre Lane, and Ed Leboeuf Drive; all within the Helmer Farms Industrial Park.

b. Project Funding Breakdown:

General Fund	\$	0.00
TIFA D	\$	50,000.00
Local Streets	\$	50,000.00
Total Cost	\$	100,000.00

The following projects are expected to be undertaken in FY 2012-13:

1. Capital Maintenance

a. Project Description: Resurface streets as needed

b. Project Funding Breakdown:

General Fund	\$	0.00
Major Streets	\$	50,000.00
Local Streets	\$	0.00
Total Cost	\$	50,000.00

The following projects are expected to be undertaken in FY 2013-14:

1. Ladder Truck Rehabilitation

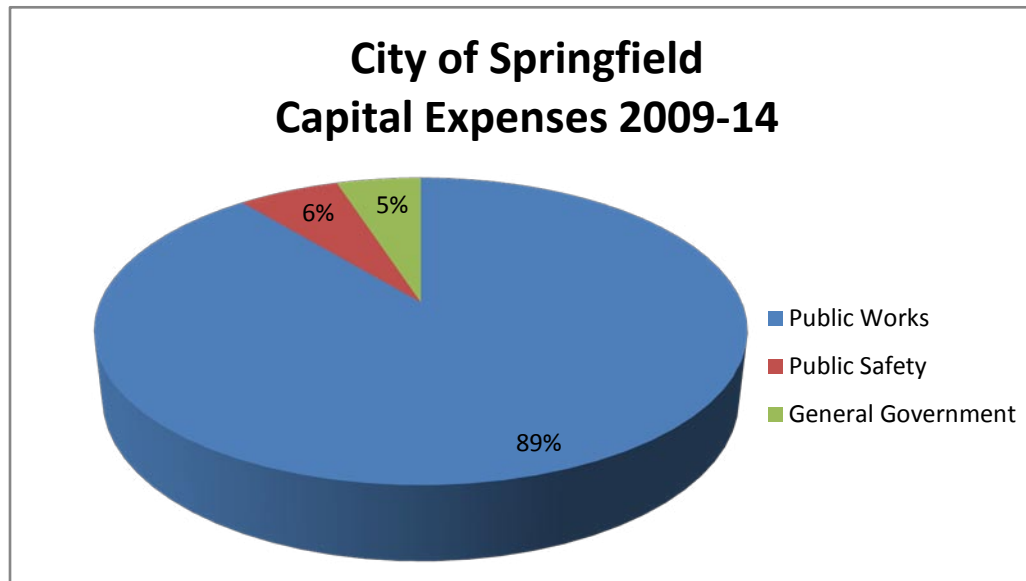
a. Project Description: This project will refurbish the City's existing 1993 ladder truck. The current truck received a new ladder swivel in 2007; rehabilitation will be substantially less expensive than replacement.

b. Project Funding Breakdown:

General Fund	\$	100,000.00
FF Grants	\$	50,000.00
Total Cost	\$	150,000.00

Total Five-Year Capital Expenditures

	General Fund	Income Tax	Major Streets	Local Streets	Assessments	Grants	Water/Sewer	Vehicle Fund	TIFA Funds	Total
2008-09	\$ 2,100	\$ 0	\$ 10,000	\$ 165,000	\$ 75,000	\$ 829,400	\$ 0	\$ 37,600	\$ 200,000	\$ 1,319,100
2009-10	\$ 35,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 0	\$ 65,000
2010-11	\$ 0	\$ 265,000	\$ 1,850,000	\$ 650,000	\$ 80,000	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 3,095,000
2011-12	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 160,000	\$ 50,000	\$ 260,000
2012-13	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
2013-14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 100,000	\$ 0	\$ 150,000
Total	\$ 37,100	\$ 265,000	\$ 1,910,000	\$ 865,000	\$ 155,000	\$ 879,400	\$ 250,000	\$ 327,600	\$ 250,000	\$ 4,910,100



GENERAL FINANCIAL PRACTICES

The City of Springfield has developed a number of general financial practices and policies to direct the City Manager and Finance Director while preparing the City's annual budget and managing its general financial affairs. These principles are expected to guide City spending in a manner that creates and maintains financial stability.

The City of Springfield's general financial practices consist of a number of individual policies that address fund balances, investments, debt, capital improvements, and financial reporting. It is the intent of the City Council that, by enforcing each of these policies, the City will be better prepared to fund activities and improvements in current and future budget years, regardless of any changes in state or local economic conditions.

Fund Balances

The City's Fund Balances, or cash reserves, refer to the additional funds that the City saves after all of its expenditures. This money acts as working capital. The City holds the General Fund to a stricter standard than its other major funds. The fund balance requirements for the City are as follows:

General Fund

It is the policy of the City of Springfield to keep undedicated reserves at a level equal to 20% to 25% of general operating expenses (averaged over the current and three most recent fiscal years). In the event undedicated reserves fall below 17%, the City will first cut all necessary pay-as-you-go capital improvements from the CIP; if needed, general operating expenses will then be cut to a sufficient level. In the event that that undedicated reserves grow above 27%, the City will first fully fund any underfunded OPEBs to comply with Government Accounting Standards Board (GASB) requirements. In the event all GASB requirements have been met, City shall reevaluate all public safety staffing levels to ensure appropriate staffing; once this is accomplished, if needed, the City shall move up the debt schedule for existing bond payments to lower the City's debt burden.

The budget proposed for FY 09-10 is expected to increase the City's undedicated reserves to approximately 24.5% of the Fund's three-year average operating expenses (\$676,000). Over the next three budget years, the City anticipates shrinking its reserves to approximately 21% of the Fund's three-year average operating expenses.

All Other Funds

It is the policy of the City of Springfield to keep undedicated reserves at a level equal to 10% to 30% of general operating expenses for its other major funds (averaged over the current and three most recent fiscal years). In the event that the undedicated reserves fall below 10%, the City will first cut all necessary pay-as-you-go capital improvements from the CIP; if needed, general operating expenses will then be cut to a sufficient level. In the event that that undedicated reserves grow above 27%, the City will review needed infrastructure improvement, existing bond principle, and related rate/fee levels to determine the most appropriate manner to provide adequate services to the citizens of Springfield.

Debt

It is the general rule of the City to use pay-as-you-go financing for capital improvements, when able. In the event that financing is needed, the City will follow the general debt limitation guidelines below:

1. Debt as a Percentage of Taxable Value should not exceed 5.00%.
2. Debt per Capita should not exceed \$1,000.
3. Annual Debt Service Expenditures as a Percentage of Annual Expenditures should not exceed 15.00%.
4. Annual Debt Service Expenditures as a Percentage of Annual Revenue should not exceed 15.00%.
5. Debt Service should not extend beyond 10 years for individual projects/purchases.

Capital Improvements

Projects/Purchases that are included in the Capital Improvement Plan (CIP) are those that are expected to cost more than \$10,000, have a life expectancy of more than five years, and be an expense that is not an annual occurrence. Any item that meets these criteria should be included in the CIP prior to the beginning of the fiscal year. It is the intent of the City to maintain its assets at a level that protects the city's investment and minimizes future maintenance and replacement costs. The City will annually budget funds to adequately maintain its assets to this level.

Future Obligations

The City is committed to fully-funding future obligations related to employee retirements and other post employment benefits (OPEBs). Currently, the City offers its full time employees a City-funded pension and health insurance during retirement.

The City's has an annual evaluation conducted by the Municipal Employees Retirement System of Michigan (MERS); based on their recommendations, the City invests a percentage of its annual payroll in the retirement system. Current practice is to fund all accounts at the recommended level, with the goal to fund all retirement obligations at 100% by 2015.

The City has a plan to fund current OPEB obligations on a *pay-as-you-go* basis. In this plan, the City budgets an amount equal to the current year's obligation in the Finance Department's Budget. In addition to the *pay-as-you-go* funding for current obligations, future benefits are funded via a trust fund, into which the City deposits an amount equal to 3% of annual wages. It is the City's intent to move from a *pay-as-you-go* system to a fully-funded trust for OPEB obligations by 2020; if the City continues at its current pace, by FY 2020-21, the Trust Fund will have a principal balance of approximately \$1.25 Million. Once the City moves to a fully-funded trust, annual contributions to the fund will increase to 7% of the City's total payroll.

Financial Reporting

The City's general accounting practices are expected to conform with all GASB standards. The City's financial statements are reported on an accrual basis, revenues are recorded when earned, and expenses are recorded when a liability is incurred.

The Finance Department reports budget status to the City Council on a quarterly basis; any amendments to the budget are recommended as soon as it is evident that an amendment is required; all amendments are completed prior to the end of the fiscal year. Daily expenses are presented to the City Council for approval at each regular City Council meeting.

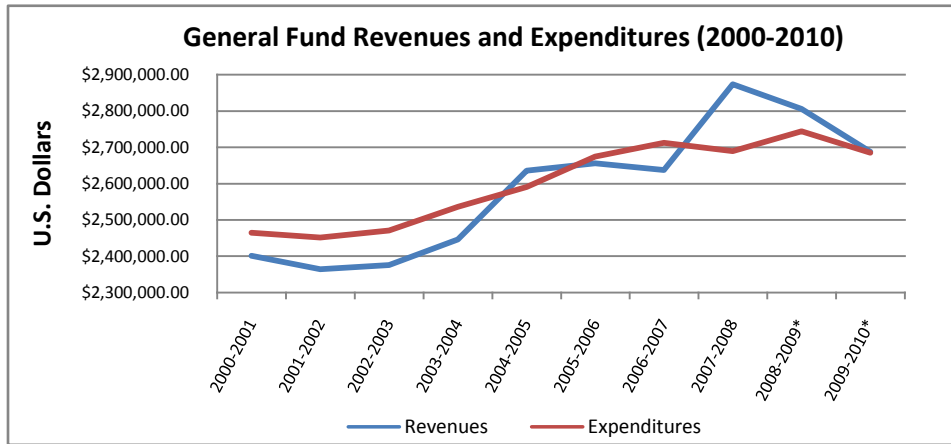
Per the City Council-adopted Investment Policy, the Finance Department reports investment information to the City Council on a quarterly and an annual basis to ensure transparency in the City's investment practices.

Each year, the City will employ a qualified financial institution to complete an independent audit of the City's finances. This audit will be presented to the City Council by the auditors to ensure the proper disclosure of all financial findings.

HISTORY OF REVENUES AND EXPENDITURES

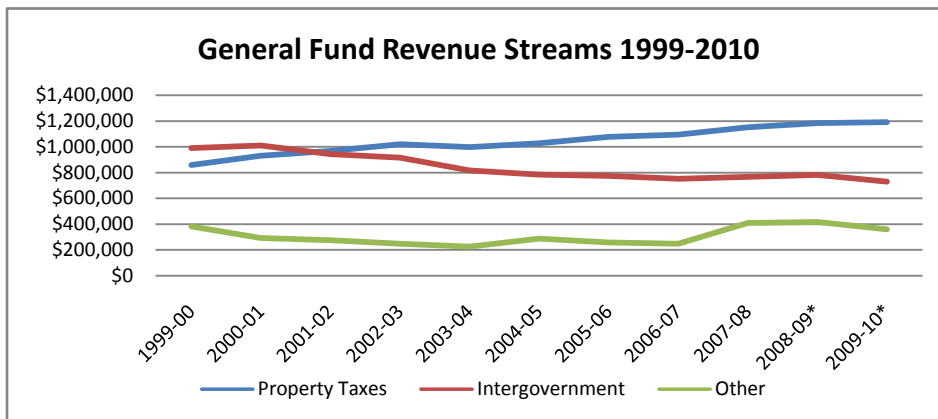
The City tracks its financial data each year, and compares revenues and expenditures from year to year to ensure our taxpayers that funds are being collected and expended responsibly and accurately. Tracking revenues and expenses over an extended period helps demonstrate to City Officials and members of the public exactly how revenues are growing or shrinking, and which areas of government are growing or shrinking.

The graph below tracks the overall General Fund Revenues from 1999 to 2009 (actual audited numbers) and 2010 (projected numbers). It does not separate any transfers from other intra-governmental funds that have taken place.



On average, since 2001, General Fund Expenditures have increased at a rate of approximately 3.00% per year, with some fluctuations for capital projects. According to the Bureau of Labor Statistics, US Department of Labor, during this same period, annual inflation in the State of Michigan fluctuated between 2.1% and 5.2%. During the same period, General Fund Revenues have increased at a rate of 3.25% per year, with some fluctuations for property sales and grant income.

Beginning FY 2007-08, a number of changes were made to the City’s organizational structure. These changes allowed projected General Fund expenses to drop to a level on par with the FY 2004-05 levels. As a result, the City was able to reduce the level of cash transferred from the Income Tax Fund to the General Fund, resulting in General Fund revenues also dropping significantly. The following graph more clearly outlines how the City’s revenue streams have performed since 1999:

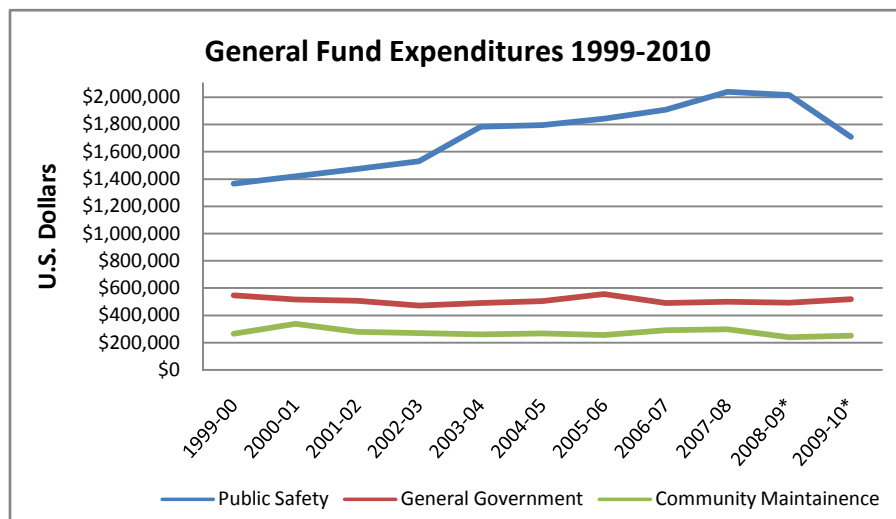


Property taxes have been the City’s most reliable and stable General Fund revenue source since 1990; growing steadily over that period (approximately 3.00% annually). At the same time, Intergovernmental Revenues (mostly in the form of State Revenue Sharing) reached its peak in the late 1990s, and has declined steadily since. The City collects nearly \$300,000 less annually in Intergovernmental Revenues today than it did in 2000; over an eight year period, that constitutes nearly \$2 Million in lost income. Other Revenues have also been generally steady since 1999. Property tax growth is largely dependent on the real estate market, and as the local market enters its third year of declining values, it is becoming evident that future property tax revenues will not be as stable as recent years. These two major revenue sources are likely to decline over the next two fiscal years.

From 1999 to 2009, General Fund expenditures on Public Safety nearly doubled; accounting for approximately 70% of the expenditure increases over that time. The City of Springfield provides the very best police and fire services in Calhoun County, and accordingly has made a commitment to fully-fund the efforts. Public Safety expenses have risen across the State of Michigan over the past 15 years; rising wages, benefit costs, vehicle maintenance, and gasoline prices have all had a great affect on the cost of the services related to Public Safety.

In an effort to sustain the rising public safety costs, the City reorganized its public safety services effective May 2009. The reorganization allows the City to provide the same level of service as in years past, but at a significantly reduced cost. In recent fiscal years, public safety expenses have typically accounted for approximately 70% of the City’s General Fund expenditures, but in FY 2009-10, public safety expenditures will account for 59% of all General Fund expenses, as Public Safety expenditures were reduced by approximately \$300,000 annually.

Expenses on general government and community maintenance have remained relatively flat from 2000 to 2009. Beginning in FY 2009-10 expenses in these areas were increased to account for the shift of Farmers Market expenses from the EDC Fund to the General Fund and to account for a number of one-time capital investments in City infrastructure. All of this information is demonstrated in the following graph:



additional **\$1,694,514** in taxable value as a result of three existing PA 425 Agreements with the City of Battle Creek; the aggregate taxable value of **\$92,667,979** represents an increase of 1.09% from FY 2008-09. After Tax Increment Finance Authority (TIFA) and Brownfield Redevelopment Authority (BRA) tax captures are accounted for, and deductions are made for existing Industrial Facilities Tax Abatements (IFT), the City expects to collect approximately **\$1,184,000** in tax revenues from the 14.0 Mill General Operating Millage, the 1.0 Mill Public Safety Retirement Millage, and the PA 425 Agreements; the TIFA and Brownfield Funds will capture a total of \$340,000 from all taxing units in FY 2009-10. The TIFA and BRA revenues will be addressed at a later point in this document, as they are accounted for in another fund. Administrative fees levied by the City of Springfield for collecting and disbursing tax revenues to other governmental entities will equal \$25,000 in FY 2009-10.

State of Michigan Revenue Sharing is Springfield's second-largest General Fund Revenue. Accounting for approximately **\$727,000** in FY 2009-10, this line item is anticipated to shrink more than 3% from FY 2008-09, and more than 5% from the FY 2007-08 level. This revenue line item has fallen from more than \$1 Million annually since 2001, to its current level (-25%), costing the City of Springfield nearly \$2 Million in lost revenue during that time period. In coming budget years, the City may be required to rely even less on this revenue source to fund general operating activities.

Cash transfers from the Income Tax Fund, which finance four Public Safety Officers, represent the General Fund's third largest revenue source. The **\$415,600**, that is anticipated to be transferred to the General Fund for these purposes in FY 2009-10 reflects a reduction of nearly **\$70,000** from FY 2008-09, when four Public Safety Officers and three Public Works Laborers were financed in this manner at a total value of **\$485,400**. More than **\$540,000** was transferred from the Income Tax Fund to fund eight public safety and public works employees in FY 2007-08.

Other noteworthy revenue sources anticipated in the City's General Fund for FY 2009-10 include cable television franchise fees (\$37,000), two public safety grants (\$22,000), court fines (\$50,000), investment income (\$7,000), employee/retiree medical insurance reimbursements (\$110,000), and leases (\$9,600). Total General Fund Revenue will equal **\$2,687,700**. This reflects a decrease of approximately **\$149,800** (5.28%) from the previous fiscal year's amended budget.

The General Fund's main expenditures are broken into three broad categories: Public Safety, Community Maintenance, and General Government. Total General Fund Expenditures for FY 2009-10 are anticipated to equal \$2,684,700. Public Safety accounts for more than \$1.7 Million (63%) of this, while Community Maintenance (22%) and General Government (15%) account for the remainder. It has been especially difficult to keep expenditures in line with revenues over the past ten years, and the outlook for the next five years indicates that the trend will continue.

Because of the overall depressed economic conditions in much of Michigan, expenditures are generally increasing at a greater rate than revenues across the State. If left unchecked, expenditures have the possibility of growing at more than double the rate of inflation. Beginning in the middle of FY 07-08, the City of Springfield began making administrative changes to help control rising expenses. Recent changes include the elimination (through attrition) of two department head positions, the creation of a financial incentive program for eligible employees to defer participation in the City's health insurance program, a retiree health insurance buyout program, substantial decreases in approved public safety overtime and holiday pay, and the elimination (through attrition) of four Public Safety Officer positions; these changes are expected to save the City of Springfield more than **\$3,000,000** over a five year period.

Other Funds Summary

The Major Street Fund is expected to received \$323,000 in FY 2009-10; a 8.53% decrease from FY 2008-09. The large reduction is mostly related to a decrease in Act 51 State Revenue and a lower return on investments. \$100,000 in construction projects are anticipated, \$63,000 in debt payments will be made, and \$125,000 will be transferred to the Local Street Fund. Overall, the \$471,000 in planned expenses will lower the Fund's cash balance by \$148,000. FY 2009-10 marks the final installment of more than \$53,000 in bonded debt payments for 1995 road improvements; with no new bonded debt planned in the near future, the reduced expenses will help the Major Street Fund produce a balanced budget in subsequent fiscal years.

The Local Street Fund is expected to receive \$316,000 in revenues (including the \$125,000 transfer from the Major Street Fund and a \$50,000 transfer from the Income Tax Fund). \$73,000 in construction is planned. Approximately \$94,400 in debt payments will also be made in FY 2009-10. Overall, the net appropriation will result in addition of \$7,500 in the Fund's cash balance. FY 2009-10 marks the final installment of more than \$43,000 in bonded debt payments for 1995 road improvements; with no new bonded debt planned in the near future, the reduced expenses will allow the Local Street Fund to produce a balanced budget in subsequent fiscal years without large cash transfers from the Major Street Fund.

The Income Tax Fund will realize an increase in revenue equal to .05%, bringing the total revenue for FY 2009-10 to \$715,000. While operating expenses will decrease by 3.88% to \$212,200, appropriations to other funds were decreased by more than 4.08% to \$465,000. Overall, the net appropriation will result in addition of \$37,200 in the Fund's cash balance; this represents the third increase in the Income Tax Fund's cash balance since FY 2001-02.

The TIFA B Fund will realize \$189,000 in revenue; \$169,000 of this is captured tax dollars from the City of Springfield and the other area taxing units. The Fund will expend \$77,700 in debt retirement during FY 2009-10. Overall, the net appropriation will result in an addition of \$61,700 in the Fund's cash balance. Major improvements in TIFA B, like the Motorzone Suzuki Project, Henkel Chrysler-Jeep's renovation and expansion, and the planned expansions of Sunshine Toyota and Battle Creek Honda have greatly impacted the Fund's ability to capture tax revenue for the next 30+ years.

The TIFA D Fund will realize \$160,000 in revenue; \$153,000 of this is captured tax dollars from the City of Springfield and the other area taxing units. The Fund will expend more than \$100,000 in debt retirement during FY 2009-10. Overall, the net appropriation will result in a decrease of \$3,300 in the Fund's cash balance.

The Economic Development Fund underwent a major change in FY 2009-10. Until this year, the Fund completely supported the Springfield Farmers' Market's operational expenses, but beginning FY 2009-10, all Farmers' Market's operational expenses have been moved to the General Fund. This was done to stabilize the Economic Development Fund, and allow for more economic development-related expenditures. The Fund will collect \$18,700 in revenue, and is anticipated to expend \$13,800. Not accounted for in the Fund's revenue projections are more than \$9,000 in debt payments being made to the City by a local business; only the loan interest is accounted as "revenue," while the principle also is added to the Fund's cash balance. Overall, the net appropriation will raise the Fund's cash balance by \$4,900, and the loan repayment will add an additional \$9,000 (the net increase to the cash balance is approximately \$14,000).

The Brownfield Fund will begin making loan payments to the State of Michigan DEQ for the remediation of contamination at the former Baker Oil site. The site was redeveloped to house the Springfield Do It Center, and has space for one additional development. The taxes generated by the new developments are expected to produce enough revenue to repay the borrowed dollars to the State of Michigan. The project is currently producing approximately \$13,100 in revenue to pay the annual \$26,800 loan payment; the City's TIFA B Fund will subsidize the unfunded portion of the loan payment until the Brownfield Fund is able to fully support the expense.

The Drug Law Enforcement Fund will collect \$19,500 in revenue; expending approximately \$19,500. The net appropriation will result in an addition of \$0 to the Fund's cash balance.

The Building Code Enforcement Fund will collect \$34,400 in revenue; expending \$33,700. The net appropriation will result in an addition of \$700 to the Fund's cash balance. In FY 2008-09, the Building Code Enforcement Fund generated approximately \$57,000 in revenues and \$50,000 expenditures; FY 2009-10 represents a revenue decrease of 40% in this fund as a result of reduced permit activity and the shift of a number of revenues and expenses to the General Fund.

The Sewer Fund will collect \$701,500 in revenue during FY 2009-10. Operating expenses will reach \$700,100, and bond payments will equal \$5,300. After adjusting for \$98,900 in non-cash depreciation, the Fund will utilize \$3,900 in cash reserves. Most of the changes in the Sewer Fund from the previous fiscal year are related to contractual rate increases enacted by the City of Battle Creek and passed through to Springfield's utility accounts.

The Water Fund will collect \$471,000 in revenue during FY 2009-10. Operating expenses will reach \$538,300, and bond payments will equal \$4,900. After adjusting for \$54,600 in non-cash depreciation, the Fund will reduce its cash balance by \$72,200 by the end of the fiscal year. Most of the changes in the Water Fund from the previous fiscal year are related to contractual rate increases enacted by the City of Battle Creek.

The Refuse Fund is a pass-through fund. It will collect and expend \$170,500 during FY 2009-10. This is up .48% from FY 2008-09 due to a contractual increase enacted by Waste Management. In addition to the \$170,500 in operating expenses, the Fund will transfer \$5,000 to the General Fund to finance a part-time blight enforcement position.

The City's Vehicle Fund owns all City vehicles and related equipment. The Fund charges "rental" rates to the other City Funds for the ability to utilize its vehicles. This year, the Vehicle Fund will receive \$231,600 in revenue; expenses will equal \$269,800. After being adjusted for non-cash depreciation, the fund will realize an increase in its cash balance of \$17,900 at the end of FY 2009-10.

GENERAL FUND NET APPROPRIATIONS

	2007-08	2008-09	2009-10	PCT
	ACTUAL	ACTIVITY	ADOPTED	CHANGE
TOTAL ESTIMATED REVENUES	2,873,345	2,805,468	2,687,700	(4.20)
CITY COUNCIL	37,368	41,272	44,400	7.58
CITY MANAGER	100,014	98,841	106,400	7.65
ELECTIONS	7,864	10,920	10,300	(5.68)
CITY ASSESSOR	71,505	67,868	97,800	44.10
CITY ATTORNEY	8,744	4,934	9,000	82.41
FINANCE/TREASURY	344,197	376,272	424,100	12.71
CITY CLERK	129,886	130,620	143,300	9.71
CITY HALL AND GROUNDS	70,370	80,557	70,600	(12.36)
FARMERS MARKET	0	0	30,100	
CEMETERY AND PARKS	78,228	82,816	85,500	3.24
PUBLIC SAFETY	1,874,758	1,898,771	1,708,600	(10.02)
PUBLIC WORKS	442,248	463,171	491,200	6.05
STREET LIGHTING	87,113	97,888	94,500	(3.46)
RECREATION DEPARTMENT	4,055	1,430	2,000	39.86
ADMINISTRATIVE ALLOCATIONS TO OTHER FUNDS	(231,200)	(275,800)	(298,100)	8.09
DPW LABOR ALLOCATIONS TO OTHER FUNDS	(329,025)	(333,236)	(335,000)	0.53
TOTAL ESTIMATED EXPENDITURES	2,689,125	2,743,700	2,684,700	(2.15)
NET APPROPRIATIONS	183,920	61,768	3,000	(95.14)

FUND 101: GENERAL FUND

ESTIMATED REVENUES		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-000-404.05	REAL TAXES - OPERATING	930,376	958,588	965,000	0.67
101-000-404.10	PERSONAL TAXES - OPERATING	134,704	118,257	133,000	12.47
101-000-404.20	INDUSTRIAL FACILITIES TAX	0	2,778	0	(100.00)
101-000-405.05	REAL TAXES - PSO RETIREMENT	66,450	68,466	67,000	(2.14)
101-000-405.10	PERSONAL TAX - PSO RETIREMENT	9,620	8,446	9,000	6.56
101-000-406.00	PA 425 AGREEMENTS	4,593	9,923	10,700	7.83
101-000-424.00	TRAILER FEES	1,340	1,313	1,300	(0.99)
101-000-445.00	PENALTY & INTEREST ON TAXES	8,132	7,208	7,500	4.05
101-000-452.00	BUS LICENSES & MISC PERMITS	3,865	2,575	3,000	16.50
101-000-453.00	LIQUOR LICENSES	5,282	5,355	5,000	(6.63)
101-000-454.00	FRANCHISE FEE	36,578	39,665	37,000	(6.72)
101-000-505.11	FEMA GRANT-FIREFIGHTERS	0	39,425	0	(100.00)
101-000-544.10	STATE GRANT- ACT 302	3,612	3,193	3,600	12.75
101-000.544.11	RAP GRANT - MMRMA - PS	0	0	5,000	
101-000.544.18	FEDERAL GRANT - JAG	0	0	17,000	
101-000-574.00	CONSTITUTIONAL SALES TAX	360,533	340,025	332,700	(2.15)
101-000-574.01	STATUTORY SALES TAX	406,651	406,651	394,300	(3.04)
101-000-615.00	FARMERS MARKET REVENUE	0	0	16,000	
101-000-618.00	ADMIN FEE-PROPERTY TAXES	24,808	24,753	25,000	1.00
101-000-620.00	OUIL COST RECOVERY	9,583	14,100	8,000	(43.26)
101-000-627.00	DRUG ANALYSIS-CITY OF BATTLE CREEK	9,799	7,653	5,000	(34.67)
101-000-634.00	CEMETERY-OPEN/CLOSE/FOUNDATION	7,639	6,568	5,000	(23.87)

101-000-648.00	CEMETERY-SALE OF LOTS	4,800	3,450	2,000	(42.03)
101-000-656.00	COURT FINES	54,139	58,668	50,000	(14.77)
101-000-656.25	CIVIL INFRACTIONS	800	0	0	0.00
101-000-656.26	MOWING ENFORCEMENT	0	0	6,000	
101-000-665.00	INVESTMENT INCOME - POOLED FUNDS	20,554	7,787	5,000	(35.79)
101-000-665.03	INVESTMENT INCOME-MUTUAL FUNDS	6,678	5,448	2,000	(63.29)
101-000-668.01	NET APPRECIATION-MUTUAL FUNDS	(2,758)	(2,841)	0	(100.00)
101-000-670.00	LEASE-BCATS	4,000	4,000	4,000	0.00
101-000-670.01	LEASE-383 GENERAL	5,604	5,604	5,600	(0.07)
101-000-673.00	SALE OF CITY PROPERTY	104,225	9,840	100	(98.98)
101-000-675.00	PUBLIC SAFETY-CHILD ID PROGRAM	300	0	0	0.00
101-000-676.04	ELECTION REIMBURSEMENT	5,243	2,180	1,500	(31.19)
101-000-676.10	MEDICAL INSURANCE REIMB	78,698	98,417	110,000	11.77
101-000-676.23	TR FROM INCOME TAX-PUBLIC SAFETY	311,900	316,600	415,600	31.27
101-000-676.24	TR FROM INCOME TAX-PUBLIC WORKS	229,600	168,800	0	(100.00)
101-000-676.37	TR FROM DRUG FUND-PS OVERTIME	0	5,000	5,000	0.00
101-000-676.44	TR FROM REFUSE FUND	0	0	5,000	
101-000-678.00	WORKERS COMP CLAIM	310	14,502	15,000	3.43
101-000-685.00	RECREATION DEPT REIMB/FEES	515	0	0	0.00
101-000-693.10	WORKER'S COMP REFUND/DIVIDEND	7,983	11,492	4,800	(58.23)
101-000-693.20	MMRMA DISTRIBUTION	8,588	24,694	0	(100.00)
101-000-694.00	MISCELLANEOUS REVENUE	8,601	6,882	6,000	(12.82)
TOTALS FOR DEPT 000		2,873,345	2,805,468	2,687,700	(4.20)
TOTAL ESTIMATED REVENUES		2,873,345	2,805,468	2,687,700	(4.20)

DEPT 101: CITY COUNCIL

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-101-703.10	COUNCIL SALARIES	4,332	5,666	7,500	32.37
101-101-715.00	SOCIAL SECURITY	269	351	500	42.45
101-101-715.01	MEDICARE	63	82	200	143.90
101-101-720.00	WORKERS COMPENSATION	9	13	100	669.23
101-101-801.88	INTERNET ACCESS	0	148	800	440.54
101-101-801.95	MEMBERSHIP & DUES	5,380	6,008	5,600	(6.79)
101-101-801.96	BCATS LOCAL FUNDING	2,262	2,393	2,600	8.65
101-101-801.97	CONFERENCE COSTS	276	0	500	
101-101-801.99	ACCESS VISION 60% SHARE	21,917	23,829	23,000	(3.48)
101-101-850.10	TELEPHONE	523	543	600	10.50
101-101-956.00	MISCELLANEOUS EXPENSES	1,224	1,304	1,200	(7.98)
101-101-956.05	PUBLIC RELATIONS	620	800	900	12.50
101-101-956.10	TRAINING & EDUCATION	493	135	900	566.67
TOTALS FOR DEPT 101-CITY COUNCIL		37,368	41,272	44,400	7.58

DEPT 172: CITY MANAGER

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-172-702.10	STRAIGHT TIME	66,046	70,268	72,000	2.46
101-172-702.25	SHORT TERM SICK LEAVE PAYOUT	0	589	100	(83.02)
101-172-715.00	SOCIAL SECURITY	4,949	5,231	5,300	1.32
101-172-715.01	MEDICARE	1,157	1,223	1,200	(1.88)
101-172-716.00	MEDICAL INSURANCE	1,153	0	0	
101-172-716.20	MEDICAL INSURANCE OPT OUT	5,575	6,500	6,500	0.00
101-172-717.00	LIFE INSURANCE	342	270	400	48.15
101-172-718.30	ICMA-EMPLOYER CONTRIBUTION	6,605	6,919	7,200	4.06
101-172-720.00	WORKERS COMPENSATION	497	381	500	31.23
101-172-727.00	OFFICE SUPPLIES	448	284	500	76.06
101-172-727.10	PUBLICATIONS	0	0	0	
101-172-801.00	CONTRACTUAL SERVICES	1,380	2,761	1,800	(34.81)
101-172-801.16	WEB DESIGN/HOSTING	0	0	0	
101-172-801.17	COMPUTER CONSULTANT/SUPPORT	344	0	500	
101-172-801.26	CM OPPORTUNITIES ACCOUNT	5,935	723	1,500	107.47
101-172-801.95	MEMBERSHIP & DUES	110	345	1,000	189.86
101-172-801.97	CONFERENCE COSTS	1,719	642	2,500	289.41
101-172-850.10	TELEPHONE	659	600	800	33.33
101-172-860.91	MEALS	201	266	400	50.38
101-172-900.00	PRINTING	503	1,293	1,200	(7.19)
101-172-900.50	NEWSLETTER	1,618	231	2,000	765.80
101-172-956.00	MISCELLANEOUS EXPENSES	82	261	500	91.57

101-172-956.10	TRAINING & EDUCATION	191	55	500	809.09
101-172-970.42	CAPITAL OUTLAY-COMP SOFTWARE	500	0	0	0.00
TOTALS FOR DEPT 172-CITY MANAGER		100,014	98,841	106,400	7.65

DEPT 173: CITY MANAGER ADMINISTRATIVE ALLOCATIONS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-173-999.10	ALLOC ADMIN EXP TO MAJOR ST	(7,000)	(7,200)	(4,600)	(36.11)
101-173-999.11	ALLOC ADMIN EXP TO LOCAL ST	(2,000)	(2,100)	(1,400)	(33.33)
101-173-999.20	ALLOC ADMIN EXP TO SEWER FUND	(5,500)	(5,600)	(6,000)	7.14
101-173-999.21	ALLOC ADMIN EXP TO WATER FUND	(5,500)	(5,600)	(6,000)	7.14
101-173-999.22	ALLOC ADMIN EXP TO REFUSE FUND	(2,900)	(3,000)	(2,000)	(33.33)
101-173-999.23	ALLOC ADMIN EXP TO VEHICLE FD	(2,900)	(3,000)	(3,100)	3.33
101-173-999.25	ALLOC ADMIN EXP TO INC TAX FD	(1,300)	(1,400)	(1,400)	0.00
101-173-999.26	ALLOC ADMIN EXP TO BLDG FUND	0	0	(3,000)	
101-173-999.30	ALLOC ADMIN TO EDC FUND	(2,500)	(7,500)	(1,000)	(86.67)
101-173-999.32	ALLOC ADMIN EXP TO TIFA B FUND	(10,300)	(13,000)	(15,400)	18.46
101-173-999.34	ALLOC ADMIN EXP TO TIFA D FUND	(12,500)	(13,000)	(15,400)	18.46
TOTALS FOR DEPT 173-CITY MANAGER ALLOCATED ADMIN		(52,400)	(61,400)	(59,300)	(3.42)

DEPT 191: ELECTIONS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-191-708.10	ELECTION INSPECTORS	4,757	7,235	5,500	(23.98)
101-191-720.00	WORKERS COMPENSATION	22	31	100	222.58
101-191-727.30	ELECTION SUPPLIES	733	425	500	17.65
101-191-801.03	ELECTION PROCESSING SERVICE	1,294	1,820	2,000	9.89
101-191-860.90	MILEAGE	41	135	100	(25.93)
101-191-900.10	ADVERTISING	318	516	1,000	93.80
101-191-930.24	OPTECH MAINTENANCE	0	0	400	
101-191-956.00	MISCELLANEOUS EXPENSES	699	758	700	(7.65)
TOTALS FOR DEPT 191-ELECTIONS		7,864	10,920	10,300	(5.68)

DEPT 209: CITY ASSESSOR

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-209-702.10	STRAIGHT TIME	19,050	17,476	18,500	5.86
101-209-702.25	SHORT TERM SICK LEAVE PAYOUT	451	149	300	101.34
101-209-703.20	BOARD OF REVIEW SALARIES	459	408	500	22.55
101-209-703.30	BOARD OF APPEALS SALARIES	96	300	300	0.00
101-209-713.00	DPW ALLOCATED LABOR	0	0	5,000	
101-209-715.00	SOCIAL SECURITY	1,243	1,148	1,300	13.24
101-209-715.01	MEDICARE	291	268	300	11.94
101-209-716.00	MEDICAL INSURANCE	9,070	10,507	12,400	18.02
101-209-717.00	LIFE INSURANCE	61	49	100	104.08
101-209-718.00	MERS-EMPLOYER CONTRIBUTION	1,037	832	1,300	
101-209-720.00	WORKERS COMPENSATION	262	110	300	172.73
101-209-727.00	OFFICE SUPPLIES	26	2	300	
101-209-727.50	DATA PROCESSING SUPPLIES	236	349	300	(14.04)
101-209-727.90	POSTAGE	1,704	1,483	1,800	21.38
101-209-740.00	OPERATING SUPPLIES	2	0	0	
101-209-801.00	CONTRACTUAL SERVICES	23,622	29,065	33,000	13.54
101-209-801.02	NUISANCE ABATEMENT	0	482	5,000	937.34
101-209-801.07	DEMOLITION	0	0	0	
101-209-801.17	COMPUTER CONSULTANT/SUPPORT	2,715	1,589	2,500	57.33
101-209-801.40	PUBLIC DATA ACCESS	1,090	1,123	1,200	6.86
101-209-801.42	GIS SERVICE-CITY OF BATTLE CREEK	0	0	4,200	
101-209-801.95	MEMBERSHIP & DUES	150	75	300	300.00

101-209-801.97	CONFERENCE COSTS	0	0	300	
101-209-850.10	TELEPHONE	463	381	500	31.23
101-209-860.91	MEALS	9	50	100	100.00
101-209-900.00	PRINTING	38	0	700	
101-209-940.10	EQUIPMENT RENTAL - VEH FUND	4,928	2,200	3,000	36.36
101-209-940.11	MOWER RENTAL - VEH FUND	0	0	3,000	
101-209-956.00	MISCELLANEOUS EXPENSES	156	25	200	700.00
101-209-956.10	TRAINING & EDUCATION	523	0	300	
101-209-970.05	CAPITAL OUTLAY - IMPROVEMENTS	268	0	0	
101-209-970.40	CAPITAL OUTLAY-OFFICE EQUIP	348	0	300	
101-209-970.41	CAPITAL OUTLAY-COMP HARDWARE	3,207	98	500	410.20
TOTALS FOR DEPT 209-CITY ASSESSOR		71,505	67,868	97,800	44.10

DEPT 262: CITY ASSESSOR ADMINISTRATIVE ALLOCATIONS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-262-999.26	ALLOC ADMIN EXP TO BLDG FUND	(3,400)	(2,000)	0	(100.00)
TOTALS FOR DEPT 262-CITY ASSESSOR ALLOCATED ADMIN		(3,400)	(2,000)	0	(100.00)

DEPT 210: CITY ATTORNEY

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-210-801.05	LEGAL FEES	5,428	3,273	6,000	83.32
101-210-801.06	LABOR COUNSEL	3,316	1,661	2,000	20.41
101-210-801.21	ARBITRATION EXPENSE	0	0	1,000	
TOTALS FOR DEPT 210-CITY ATTORNEY		8,744	4,934	9,000	82.41

DEPT 253: FINANCE/TREASURY

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-253-702.10	STRAIGHT TIME	122,712	134,259	141,000	5.02
101-253-702.25	SHORT TERM SICK LEAVE PAYOUT	929	1,228	1,400	14.01
101-253-702.80	OVERTIME	2,616	3,584	4,000	11.61
101-253-702.95	LONGEVITY PAY	2,633	2,890	3,000	3.81
101-253-715.00	SOCIAL SECURITY	8,898	9,236	9,700	5.02
101-253-715.01	MEDICARE	2,081	2,160	2,300	6.48
101-253-716.00	MEDICAL INSURANCE	19,878	22,385	26,500	18.38
101-253-716.10	MEDICAL INSURANCE RETIREES	90,819	106,640	126,000	18.15
101-253-716.15	PRESCRIPTION REIMBURSEMENT	0	0	0	
101-253-716.20	MEDICAL INSURANCE OPT OUT	15,750	7,800	7,800	0.00
101-253-717.00	LIFE INSURANCE	469	378	500	32.28
101-253-717.10	LIFE INSURANCE-RETIREES	1,168	827	1,000	20.92
101-253-718.00	MERS-EMPLOYER CONTRIBUTION	7,440	8,656	14,200	64.05
101-253-718.25	RHCF-EMPLOYER FUNDING	10,000	10,000	30,000	200.00
101-253-718.40	125 PLAN RISK/ADMIN FEE	276	255	400	56.86
101-253-720.00	WORKERS COMPENSATION	965	772	800	3.63
101-253-721.00	UNEMPLOYMENT BENEFITS	0	7,540	0	(100.00)
101-253-723.00	PRE-EMPLOYMENT PHYSICAL	0	0	100	
101-253-727.00	OFFICE SUPPLIES	457	236	700	196.61
101-253-727.10	PUBLICATIONS	0	811	500	(38.35)
101-253-727.40	PAPER	1,276	1,200	1,500	25.00
101-253-727.50	DATA PROCESSING SUPPLIES	2,996	2,451	2,500	2.00
101-253-727.90	POSTAGE	3,068	3,242	3,600	11.04

101-253-727.95	STORE FUND	1,592	2,135	2,400	12.41
101-253-740.00	OPERATING SUPPLIES	792	491	500	1.83
101-253-801.10	AUDIT/RPT PREP	16,128	17,124	8,500	(50.36)
101-253-801.14	COLLECTION EXPENSE	2	156	500	220.51
101-253-801.15	CREDIT CARD SERVICES	121	178	500	180.90
101-253-801.16	WEB DESIGN/HOSTING	350	0	0	
101-253-801.17	COMPUTER CONSULTANT/SUPPORT	8,125	10,334	10,000	(3.23)
101-253-801.29	ON-LINE SERVICES	0	0	1,000	
101-253-801.40	PUBLIC DATA ACCESS	1,090	1,123	1,200	6.86
101-253-801.88	INTERNET ACCESS	2,266	2,245	2,300	2.45
101-253-801.95	MEMBERSHIP & DUES	375	265	400	50.94
101-253-801.97	CONFERENCE COSTS	83	0	500	
101-253-850.10	TELEPHONE	1,555	1,645	2,000	21.58
101-253-900.00	PRINTING	2,007	2,157	4,000	85.44
101-253-930.20	OFFICE EQUIPMENT/MAINTENANCE	235	378	500	32.28
101-253-955.00	CASH DRAWER OVER/SHORT	0	19	100	426.32
101-253-956.00	MISCELLANEOUS EXPENSES	4,573	1,785	2,000	12.04
101-253-956.10	TRAINING & EDUCATION	1,260	952	1,200	26.05
101-253-963.00	CHARGEBACKS/BOR/MTT/REFUNDS	1,426	418	3,000	617.70
101-253-964.25	BANK CHARGES	0	7,401	0	(100.00)
101-253-970.05	CAPITAL OUTLAY - IMPROVEMENTS	995	0	5,000	
101-253-970.40	CAPITAL OUTLAY-OFFICE EQUIP	0	915	1,000	9.29
101-253-970.41	CAPITAL OUTLAY-COMP HARDWARE	6,791	0	0	
TOTALS FOR DEPT 253-FINANCE/TREASURY		344,197	376,271	424,100	12.71

DEPT 254: FINANCE ADMINISTRATIVE ALLOCATIONS

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-254-999.10	ALLOC ADMIN EXP TO MAJOR ST	(10,000)	(10,300)	(10,600)	2.91
101-254-999.11	ALLOC ADMIN EXP TO LOCAL ST	(3,500)	(3,600)	(3,700)	2.78
101-254-999.20	ALLOC ADMIN EXP TO SEWER FUND	(21,000)	(31,000)	(38,000)	22.58
101-254-999.21	ALLOC ADMIN EXP TO WATER FUND	(21,000)	(31,000)	(38,000)	22.58
101-254-999.22	ALLOC ADMIN EXP TO REFUSE FUND	(8,300)	(8,500)	(8,500)	0.00
101-254-999.23	ALLOC ADMIN EXP TO VEHICLE FD	(4,800)	(5,000)	(5,100)	2.00
101-254-999.25	ALLOC ADMIN EXP TO INC TAX FD	(17,300)	(25,000)	(25,800)	3.20
101-254-999.26	ALLOC ADMIN EXP TO BLDG FUND	0	0	0	
101-254-999.27	ALLOC ADMIN TO PS DRUG FUND	(4,400)	(4,600)	(4,700)	2.17
101-254-999.30	ALLOC ADMIN TO EDC FUND	(2,600)	(2,700)	(1,000)	(62.50)
101-254-999.31	ALLOC ADMIN EXP TO TIFA A FUND	0	0	0	
101-254-999.32	ALLOC ADMIN EXP TO TIFA B FUND	(9,600)	(15,000)	(18,500)	23.33
101-254-999.33	ALLOC ADMIN EXP TO TIFA C FUND	0	0	0	
101-254-999.34	ALLOC ADMIN EXP TO TIFA D FUND	(14,600)	(15,000)	(18,500)	23.33
TOTALS FOR DEPT 254-FINANCE ALLOCATED ADMIN		(117,100)	(151,700)	(172,400)	13.65

DEPT 260: CITY CLERK

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-260-702.10	STRAIGHT TIME	56,056	57,766	58,800	1.79
101-260-702.25	SHORT TERM SICK LEAVE PAYOUT	451	613	700	14.19
101-260-702.80	OVERTIME	418	900	1,200	33.33
101-260-702.95	LONGEVITY PAY	765	803	900	12.08
101-260-715.00	SOCIAL SECURITY	3,515	3,648	3,800	4.17
101-260-715.01	MEDICARE	822	853	900	5.51
101-260-716.00	MEDICAL INSURANCE	20,373	24,516	29,000	18.29
101-260-717.00	LIFE INSURANCE	382	302	300	(0.66)
101-260-718.00	MERS-EMPLOYER CONTRIBUTION	6,151	6,901	11,900	72.44
101-260-720.00	WORKERS COMPENSATION	394	306	300	1.96
101-260-727.00	OFFICE SUPPLIES	970	516	600	16.28
101-260-727.10	PUBLICATIONS	169	169	200	18.34
101-260-727.35	POSTAGE METER SUPPLIES	170	106	300	183.02
101-260-801.17	COMPUTER CONSULTANT/SUPPORT	1,306	614	500	(18.57)
101-260-801.90	QVF ACCESS	0	0	500	
101-260-801.91	FOLIO MINUTES	400	400	400	0.00
101-260-801.95	MEMBERSHIP & DUES	315	315	400	26.98
101-260-801.97	CONFERENCE COSTS	1,389	733	1,000	36.43
101-260-850.10	TELEPHONE	3,164	3,334	3,500	4.98
101-260-860.90	MILEAGE	281	161	100	(37.89)
101-260-860.91	MEALS	93	109	100	(8.26)
101-260-900.00	PRINTING	0	384	400	4.17

101-260-900.10	ADVERTISING	1,900	856	1,000	16.82
101-260-900.20	CODE EXPENSE	746	0	1,500	
101-260-910.00	INSURANCE-PROPERTY & LIABILITY	16,738	17,685	18,100	2.35
101-260-930.22	COPY MACHINE MAINTENANCE	2,366	3,834	2,500	(34.79)
101-260-930.25	POSTAGE METER MAINTENANCE	432	576	600	4.17
101-260-940.25	POSTAGE METER RENTAL	1,395	1,860	1,900	2.15
101-260-956.00	MISCELLANEOUS EXPENSES	89	456	400	(12.28)
101-260-956.10	TRAINING & EDUCATION	1,313	1,025	1,500	46.34
101-260-970.05	CAPITAL OUTLAY - IMPROVEMENTS	500	0	0	
101-260-970.40	CAPITAL OUTLAY-OFFICE EQUIP	0	446	0	(100.00)
101-260-970.41	CAPITAL OUTLAY-COMP HARDWARE	1,644	0	0	
101-260-970.43	CAPITAL OUTLAY-COPIER	5,179	432	0	(100.00)
TOTALS FOR DEPT 260-CITY CLERK		129,886	130,620	143,300	9.71

DEPT 261: CITY CLERK ADMINISTRATIVE ALLOCATIONS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-261-999.29	ALLOC ADMIN EXP TO FARMERS MKT	(6,700)	(3,000)	0	(100.00)
TOTALS FOR DEPT 262-CITY ASSESSOR ALLOCATED ADMIN		(6,700)	(3,000)	0	(100.00)

DEPT 265: CITY HALL & GROUNDS

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-265-713.00	DPW ALLOCATED LABOR	38,782	49,837	40,000	(19.74)
101-265-727.90	POSTAGE	1,839	2,497	2,500	0.12
101-265-775.00	REPAIR & MAINT SUPPLIES	4,058	5,410	4,500	(16.82)
101-265-801.22	ALARM SERVICE	375	399	400	0.25
101-265-801.35	CONTRACTUAL REFUSE SERVICE	1,323	1,470	1,400	(4.76)
101-265-920.10	NATURAL GAS	6,239	5,722	6,000	4.86
101-265-920.20	ELECTRICITY	12,843	11,782	12,000	1.85
101-265-930.05	BUILDING MAINTENANCE	3,582	2,916	3,000	2.88
101-265-930.23	PHONE SYSTEM MAINTENANCE	0	0	0	
101-265-930.32	SAFETY EQUIPMENT MAINTENANCE	100	124	300	141.93
101-265-956.00	MISCELLANEOUS EXPENSES	1,229	402	500	24.38
101-265-970.05	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	
TOTALS FOR DEPT 265-CITY HALL & GROUNDS		70,370	80,557	70,600	(12.36)

DEPT 270: FARMERS MARKET

APPROPRIATIONS	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-270-703.50	EVENT COORDINATOR	0	0	0
101-270-712.00	ADMIN SALARIES/FRINGES	0	0	0
101-270-713.00	DPW ALLOCATED LABOR	0	0	8,000
101-270-715.00	SOCIAL SECURITY	0	0	0
101-270-715.01	MEDICARE	0	0	0
101-270-720.00	WORKERS COMPENSATION	0	0	0
101-270-727.00	OFFICE SUPPLIES	0	0	700
101-270-727.90	POSTAGE	0	0	2,000
101-270-775.00	REPAIR & MAINT SUPPLIES	0	0	1,000
101-270-801.35	CONTRACTUAL REFUSE SERVICE	0	0	400
101-270-801.95	MEMBERSHIP & DUES	0	0	200
101-270-850.10	TELEPHONE	0	0	300
101-270-860.90	MILEAGE	0	0	100
101-270-900.10	ADVERTISING	0	0	5,000
101-270-920.10	NATURAL GAS	0	0	1,300
101-270-920.20	ELECTRICITY	0	0	3,500
101-270-930.05	BUILDING MAINTENANCE	0	0	1,000
101-270-940.10	EQUIPMENT RENTAL - VEH FUND	0	0	800
101-270-956.00	MISCELLANEOUS EXPENSES	0	0	1,000
101-270-956.06	SPECIAL EVENTS	0	0	4,500
101-270-956.10	TRAINING & EDUCATION	0	0	300
101-270-970.39	FURNISHINGS AND EQUIPMENT	0	0	0
TOTALS FOR DEPT 270-FARMERS MARKET		0	0	30,100

DEPT 276: CEMETERY & PARKS

APPROPRIATIONS	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-276-713.00 DPW ALLOCATED LABOR	44,470	45,672	50,000	9.48
101-276-775.00 REPAIR & MAINT SUPPLIES	2,273	816	1,800	120.59
101-276-775.35 EQUIPMENT PARTS & SUPPLIES	1,569	1,677	1,600	(4.59)
101-276-801.00 CONTRACTUAL SERVICES	11,353	11,014	12,000	8.95
101-276-801.35 CONTRACTUAL REFUSE SERVICE	414	374	500	33.69
101-276-920.20 ELECTRICITY	277	353	600	69.97
101-276-940.10 EQUIPMENT RENTAL - VEH FUND	17,632	20,614	16,000	(22.38)
101-276-956.00 MISCELLANEOUS EXPENSES	0	480	500	4.17
101-276-970.05 CAPITAL OUTLAY - IMPROVEMENTS	0	1,575	2,000	26.98
101-276-970.10 CAPITAL OUTLAY - DPW EQUIPMENT	240	240	500	108.33
TOTALS FOR DEPT 276-CEMETERY & PARKS	78,228	82,816	85,500	3.24

DEPT 345: PUBLIC SAFETY DEPT

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-345-702.10	STRAIGHT TIME	815,626	750,123	740,000	(1.35)
101-345-702.20	HOLIDAY PAY	53,760	45,365	48,000	5.81
101-345-702.25	SHORT TERM SICK LEAVE PAYOUT	3,360	4,709	3,700	(21.43)
101-345-702.80	OVERTIME	172,896	199,462	100,000	(49.87)
101-345-702.95	LONGEVITY PAY	19,207	15,745	16,000	1.62
101-345-707.10	CROSSING GUARDS	1,705	1,680	2,400	42.86
101-345-709.10	PART-TIME FIREFIGHTERS	6,705	9,435	10,000	5.99
101-345-715.00	SOCIAL SECURITY	67,377	63,995	59,000	(7.81)
101-345-715.01	MEDICARE	15,758	14,966	14,500	(3.11)
101-345-716.00	MEDICAL INSURANCE	183,945	160,924	187,000	16.20
101-345-716.20	MEDICAL INSURANCE OPT OUT	6,000	13,125	13,000	(0.95)
101-345-717.00	LIFE INSURANCE	3,970	2,840	3,000	5.63
101-345-718.00	MERS-EMPLOYER CONTRIBUTION	98,712	93,162	81,500	(12.52)
101-345-720.00	WORKERS COMPENSATION	33,264	32,118	27,000	(15.93)
101-345-722.10	UNIFORMS	12,824	13,997	13,000	(7.12)
101-345-723.00	PRE-EMPLOYMENT PHYSICAL	223	3,231	500	(84.52)
101-345-727.00	OFFICE SUPPLIES	800	1,601	1,500	(6.31)
101-345-727.10	PUBLICATIONS	567	630	600	(4.76)
101-345-727.90	POSTAGE	170	237	300	26.58
101-345-740.00	OPERATING SUPPLIES	3,444	5,319	4,000	(24.80)
101-345-740.24	TURN-OUT GEAR	1,473	7,439	6,000	(19.34)
101-345-740.27	OXYGEN	170	153	300	96.08

101-345-740.30	PHOTOGRAPHIC SUPPLIES	24	0	0	
101-345-740.33	CRIME PREVENTION SUPPLIES	180	0	500	
101-345-740.34	SCHOOL PROGRAM	0	0	500	
101-345-740.35	CHILD ID PROGRAM	94	0	0	
101-345-760.00	MEDICAL SUPPLIES	623	656	3,000	357.32
101-345-775.00	REPAIR & MAINT SUPPLIES	1,596	1,673	1,500	(10.34)
101-345-775.35	EQUIPMENT PARTS & SUPPLIES	1,542	1,648	1,500	(8.98)
101-345-801.04	PROSECUTION	25,433	31,810	25,000	(21.41)
101-345-801.06	LABOR COUNSEL	0	20,086	5,000	(75.11)
101-345-801.17	COMPUTER CONSULTANT/SUPPORT	6,760	6,048	7,500	24.01
101-345-801.21	ARBITRATION EXPENSE	0	7,710	0	(100.00)
101-345-801.24	CENTRAL DISPATCH	98,105	98,270	96,000	(2.31)
101-345-801.35	CONTRACTUAL REFUSE SERVICE	743	501	600	19.76
101-345-801.87	INVESTIGATIONS	6,166	1,016	1,000	(1.57)
101-345-801.88	INTERNET ACCESS	0	236	4,000	1594.92
101-345-801.95	MEMBERSHIP & DUES	240	230	300	30.43
101-345-801.97	CONFERENCE COSTS	110	473	600	26.85
101-345-817.01	MI PS COM SYSTEM FEE	3,000	3,000	3,200	6.67
101-345-817.02	LIEN USER FEE	269	1,079	700	(35.13)
101-345-850.10	TELEPHONE	7,039	7,706	8,000	3.82
101-345-850.50	RADIO MAINTENANCE	490	635	1,000	57.48
101-345-910.00	INSURANCE-PROPERTY & LIABILITY	41,095	42,191	43,200	2.39
101-345-920.10	NATURAL GAS	7,836	8,113	6,900	(14.95)
101-345-920.20	ELECTRICITY	10,075	11,547	10,000	(13.40)
101-345-930.05	BUILDING MAINTENANCE	534	2,727	1,500	(44.99)

101-345-930.20	OFFICE EQUIPMENT/MAINTENANCE	676	724	1,000	38.12
101-345-930.26	MOBILE DATA TERMINAL MAINT	1,274	1,906	0	(100.00)
101-345-930.30	EQUIPMENT MAINTENANCE	3,213	3,528	3,000	(14.97)
101-345-940.10	EQUIPMENT RENTAL - VEH FUND	80,640	88,000	70,000	(20.45)
101-345-956.00	MISCELLANEOUS EXPENSES	2,405	3,337	2,500	(25.08)
101-345-956.10	TRAINING & EDUCATION	4,695	3,295	4,000	21.40
101-345-956.20	ACT 302 TRAINING	1,909	2,064	2,500	21.12
101-345-965.52	TRANSFER TO VEHICLE FUND	49,276	58,022	35,600	(38.64)
101-345-970.05	CAPITAL OUTLAY - IMPROVEMENTS	0	41,516	5,000	(87.96)
101-345-970.35	CAPITAL OUTLAY-PUB SAFE EQUIP	15,682	8,196	25,200	207.47
101-345-970.40	CAPITAL OUTLAY-OFFICE EQUIP	1,078	0	1,000	
101-345-970.41	CAPITAL OUTLAY-COMP HARDWARE	0	433	5,000	1054.73
101-345-970.42	CAPITAL OUTLAY-COMP SOFTWARE	0	140	1,000	614.29
TOTALS FOR DEPT 345-PUBLIC SAFETY DEPT		1,874,758	1,898,771	1,708,600	(10.02)

DEPT 441: PUBLIC WORKS DEPARTMENT

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
101-441-702.10	STRAIGHT TIME	237,240	243,254	249,000	2.36
101-441-702.25	SHORT TERM SICK LEAVE PAYOUT	1,353	1,273	1,500	17.83
101-441-702.80	OVERTIME	21,677	17,739	20,000	12.75
101-441-702.95	LONGEVITY PAY	5,781	7,402	4,600	(37.85)
101-441-715.00	SOCIAL SECURITY	16,697	16,913	17,500	3.47
101-441-715.01	MEDICARE	3,905	3,955	4,100	3.67
101-441-716.00	MEDICAL INSURANCE	67,615	76,707	92,200	20.20
101-441-716.20	MEDICAL INSURANCE OPT OUT	4,593	6,500	6,500	0.00
101-441-717.00	LIFE INSURANCE	1,219	846	900	6.38
101-441-718.00	MERS-EMPLOYER CONTRIBUTION	33,914	33,459	44,000	31.50
101-441-720.00	WORKERS COMPENSATION	8,946	9,021	10,200	13.07
101-441-722.10	UNIFORMS	1,810	4,541	4,400	(3.11)
101-441-723.00	PRE-EMPLOYMENT PHYSICAL	4,369	73	200	173.97
101-441-727.00	OFFICE SUPPLIES	353	326	300	(7.98)
101-441-740.00	OPERATING SUPPLIES	2,010	889	1,200	34.98
101-441-801.00	CONTRACTUAL SERVICES	0	1,000	500	(50.00)
101-441-801.17	COMPUTER CONSULTANT/SUPPORT	153	162	200	23.46
101-441-801.18	CDL REQUIRED TESTING	575	120	200	66.67
101-441-801.95	MEMBERSHIP & DUES	394	268	400	49.25
101-441-803.05	WORKERS COMP SETTLEMENT	0	7,000	0	(100.00)
101-441-850.10	TELEPHONE	1,598	1,760	1,400	(20.45)
101-441-860.90	MILEAGE	0	0	100	

101-441-860.91	MEALS	203	237	200	(15.61)
101-441-910.00	INSURANCE-PROPERTY & LIABILITY	20,948	22,050	22,600	2.49
101-441-940.10	EQUIPMENT RENTAL - VEH FUND	6,003	5,908	4,500	(23.83)
101-441-956.00	MISCELLANEOUS EXPENSES	424	511	1,000	95.69
101-441-956.10	TRAINING & EDUCATION	468	556	500	(10.07)
101-441-956.52	TRANSFER TO VEHICLE FUND	0	0	2,500	
101-441-970.10	CAPITAL OUTLAY - DPW EQUIPMENT	0	700	500	(28.57)
101-441-970.40	CAPITAL OUTLAY-OFFICE EQUIP	0	0	0	
TOTALS FOR DEPT 441-PUBLIC WORKS DEPARTMENT		442,248	463,171	491,200	6.05

DEPT 443: PUBLIC WORKS ADMINISTRATIVE ALLOCATIONS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-443-999.10	ALLOC ADMIN EXP TO MAJOR ST	(10,200)	(10,500)	(10,800)	2.86
101-443-999.11	ALLOC ADMIN EXP TO LOCAL ST	(3,700)	(3,800)	(3,900)	2.63
101-443-999.20	ALLOC ADMIN EXP TO SEWER FUND	(12,700)	(17,000)	(19,600)	15.29
101-443-999.21	ALLOC ADMIN EXP TO WATER FUND	(12,700)	(17,000)	(19,600)	15.29
101-443-999.23	ALLOC ADMIN EXP TO VEHICLE FD	(4,200)	(4,400)	(4,500)	2.27
101-443-999.32	ALLOC ADMIN EXP TO TIFA B FUND	(6,900)	(4,000)	(4,000)	0.00
101-443-999.34	ALLOC ADMIN EXP TO TIFA D FUND	(7,900)	(4,000)	(4,000)	0.00
TOTALS FOR DEPT 443-PUBLIC WORKS ALLOCATED ADMIN		(58,300)	(60,700)	(66,400)	9.39

DEPT 444: PUBLIC WORKS ALLOCATED LABOR

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-444-999.40	ALLOC LABOR TO CITY HALL	(38,782)	(49,837)	(40,000)	(19.74)
101-444-999.50	ALLOC LABOR TO CEMETERY/PARKS	(44,470)	(45,672)	(50,000)	9.48
101-444-999.51	ALLOC LABOR TO FARMERS MARKET	(10,221)	(7,950)	(8,000)	0.63
101-444-999.60	ALLOC LABOR TO MAJOR STREET FD	(61,766)	(56,771)	(55,000)	(3.12)
101-444-999.65	ALLOC LABOR TO LOCAL STREET FD	(57,710)	(61,364)	(60,000)	(2.22)
101-444-999.68	ALLOC LABOR TO BUILDING FUND	(5,221)	(6,813)	(5,000)	(26.61)
101-444-999.70	ALLOC LABOR TO SEWER FUND	(31,788)	(37,281)	(34,000)	(8.80)
101-444-999.75	ALLOC LABOR TO WATER FUND	(54,476)	(40,947)	(55,000)	34.32
101-444-999.80	ALLOC LABOR TO VEHICLE FUND	(24,591)	(26,601)	(28,000)	5.26
TOTALS FOR DEPT 444-PUBLIC WORKS ALLOCATED LABOR		(329,025)	(333,236)	(335,000)	0.53

DEPT 450: STREET LIGHTING

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-450-920.20	ELECTRICITY	87,113	97,888	94,500	(3.46)
TOTALS FOR DEPT 450-STREET LIGHTING		87,113	97,888	94,500	(3.46)

DEPT 751: RECREATION DEPARTMENT

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-751-703.40	RECREATION DEPARTMENT WAGES	2,280	0	0	0.00
101-751-715.00	SOCIAL SECURITY	141	0	0	0.00
101-751-715.01	MEDICARE	33	0	0	0.00
101-751-720.00	WORKERS COMPENSATION	59	0	0	0.00
101-751-740.00	OPERATING SUPPLIES	969	0	0	0.00
101-751-801.16	WEB DESIGN/HOSTING	0	0	0	0.00
101-751-956.00	MISCELLANEOUS EXPENSES	573	1,430	2,000	39.86
TOTALS FOR DEPT 751-RECREATION DEPARTMENT		4,055	1,430	2,000	39.86

DEPT 901: APPROPRIATIONS TO OTHER FUNDS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-901-965.44	TRANSFER TO BLDG FUND	0	0	0	0.00
101-901-965.52	TRANSFER TO VEHICLE FUND	0	0	0	0.00
TOTALS FOR DEPT 901-APPROPRIATIONS TO OTHER FUNDS		0	0	0	0.00

GENERAL FUND TOTAL APPROPRIATIONS

		2007-08	2008-09	2009-10	PCT
		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS		2,689,425	2,743,700	2,684,700	(2.15)
NET OF REVENUES/APPROPRIATIONS		183,920	61,768	3,000	(95.14)

FUND 202: MAJOR STREET FUND

		2007-08	2008-09	2009-10	PCT
REVENUES		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
202-000-579.02	ACT 51 - MILEAGE TRANSFER	997	983	1,000	1.73
202-000-579.03	ACT 51 - STATE SHARED REVENUE	286,366	275,457	272,000	(1.26)
202-000-579.04	PA 48 OF 2002-METRO ACT	7,161	7,185	7,000	(2.57)
202-000-665.00	INVESTMENT INCOME - POOLED FUNDS	26,082	5,153	3,000	(41.78)
202-000-672.01	SPECIAL ASSESSMENTS-MAJOR	39,475	37,946	30,000	(20.94)
202-000-676.03	STATE REIMBURSEMENT-MAINTENANCE	16,555	24,707	10,000	(59.53)
202-000-694.00	MISCELLANEOUS REVENUE	2,198	1,673	0	(100.00)
TOTAL ESTIMATED REVENUES		378,834	353,105	323,000	(8.53)

DEPT 451: CONSTRUCTION

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
202-451-801.25	ENGINEERING FUTURE PROJECTS	0	32,882	35,000	6.44
202-451-801.55	CONTRACTUAL CONSTRUCTION	15,000	7,343	50,000	580.92
202-451-801.77	LAFAYETTE STREET PROJECT	104,154	0	0	#DIV/0!
202-451-802.23	AVE A & 20TH ST PROJECT FY-2007/2008	17,247	8,757	0	(100.00)
202-451-861.00	NONMOTORIZED IMPROVEMENTS	59,708	38,975	15,000	(61.51)
TOTALS FOR DEPT 451-CONSTRUCTION		196,109	87,957	100,000	13.69

DEPT 463: ROUTINE MAINTENANCE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
202-463-713.00	DPW ALLOCATED LABOR	36,826	36,284	37,000	1.97
202-463-775.60	STREET MAINTENANCE MATERIAL	2,948	3,752	3,500	(6.72)
202-463-775.67	STORM SEWER MAINT MATERIAL	0	118	2,000	1594.92

202-463-800.02	STATE NPDES PERMIT	2,489	1,834	3,000	63.58
202-463-930.59	STATE TRUNKLINE MAINTENANCE	0	147	0	(100.00)
202-463-930.60	OUTSIDE STREET MAINTENANCE	3,719	1,773	2,000	12.80
202-463-930.67	OUTSIDE STORM SEWER MAINT	1,248	0	2,000	#DIV/0!
202-463-930.70	TREE TRIMMING & REMOVAL	456	743	1,000	34.59
202-463-940.10	EQUIPMENT RENTAL - VEH FUND	17,376	22,563	17,500	(22.44)
TOTALS FOR DEPT 463-ROUTINE MAINTENANCE		65,062	67,213	68,000	1.17

DEPT 474: TRAFFIC SERVICE MAINTENANCE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
202-474-713.00	DPW ALLOCATED LABOR	3,358	1,894	3,000	58.39
202-474-775.75	TRAFFIC SERV MAINT MATERIAL	464	2,887	13,500	367.61
202-474-801.42	GIS SERVICE-CITY OF BATTLE CREEK	0	0	4,500	#DIV/0!
202-474-920.20	ELECTRICITY	3,357	3,648	3,000	(17.76)
202-474-930.75	OUTSIDE TRAFFIC SERVICE MAINT	1,310	1,257	2,500	98.89
202-474-930.76	PAVEMENT MARKINGS	0	715	8,000	1018.88
202-474-930.77	RAILROAD CROSSING MAINTENANCE	178	398	500	25.63
202-474-940.10	EQUIPMENT RENTAL - VEH FUND	869	670	3,000	347.76
TOTALS FOR DEPT 474-TRAFFIC SERVICE MAINTENANCE		9,536	11,496	38,000	230.55

DEPT 478: WINTER MAINTENANCE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
202-478-713.00	DPW ALLOCATED LABOR	21,581	18,593	15,000	(19.32)
202-478-775.80	SNOW REMOVAL MATERIAL	13,278	17,939	17,000	(5.23)
202-478-940.10	EQUIPMENT RENTAL - VEH FUND	26,697	28,133	18,000	(36.02)
TOTALS FOR DEPT 478-WINTER MAINTENANCE		61,556	64,666	50,000	(22.68)

DEPT 482: ADMINISTRATION

	2007-08	2008-09	2009-10	PCT
APPROPRIATIONS	ACTIVITY	ACTIVITY	ADOPTED	CHANGE
202-482-712.00 ADMIN SALARIES/FRINGES	27,200	28,000	26,000	(7.14)
202-482-801.10 AUDIT/RPT PREP	0	424	1,000	135.85
TOTALS FOR DEPT 482-ADMINISTRATION	27,200	27,424	27,000	(1.55)

DEPT 901: APPROPRIATIONS TO OTHER FUNDS

	2007-08	2008-09	2009-10	PCT
APPROPRIATIONS	ACTIVITY	ACTIVITY	ADOPTED	CHANGE
202-901-965.92 TRANSFER TO LOCAL ST	75,000	125,000	125,000	0.00
TOTALS FOR DEPT 901-APPROPRIATIONS TO OTHER FUNDS	75,000	125,000	125,000	0.00

DEPT 945: DEBT SERVICE

	2007-08	2008-09	2009-10	PCT
APPROPRIATIONS	ACTIVITY	ACTIVITY	ADOPTED	CHANGE
202-945-965.38 TRANS TO 1995 ST DEBT-20TH	53,815	56,297	53,400	(5.15)
202-945-965.40 TR TO 2006 CAP IMPROVE BOND DEBT	9,248	9,105	9,600	5.44
TOTALS FOR DEPT 945-DEBT SERVICE	63,063	65,402	63,000	(3.67)

MAJOR STREET TOTAL APPROPRIATIONS

	2007-08	2008-09	2009-10	PCT
	ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS	497,526	450,131	471,000	4.64
NET OF REVENUES/APPROPRIATIONS	(118,692)	(97,026)	(148,000)	52.54

FUND 203: LOCAL STREET FUND

REVENUES		2007 08 ACTIVITY	2008 09 ACTIVITY	2009 10 ADOPTED	PCT CHANGE
203 000 579.03	ACT 51 STATE SHARED REVENUE	101,228	97,506	96,000	(1.54)
203 000 579.04	PA 48 OF 2002 METRO ACT	11,154	11,239	11,000	(2.13)
203 000 665.00	INVESTMENT INCOME POOLED FUNDS	14,460	3,768	1,000	(73.46)
203 000 672.01	SPECIAL ASSESSMENTS LOCAL	35,127	55,812	33,000	(40.87)
203 000 676.21	TRANSFER FROM MAJOR STREET	75,000	125,000	125,000	0.00
203 000 676.79	TRANSFER FROM INCOME TAX FUND	0	0	50,000	#DIV/0!
TOTAL ESTIMATED REVENUES		236,969	293,325	316,000	7.73

DEPT 451: CONSTRUCTION

APPROPRIATIONS		2007 08 ACTIVITY	2008 09 ACTIVITY	2009 10 ADOPTED	PCT CHANGE
203 451 801.25	ENGINEERING FUTURE PROJECTS	10,189	15,120	20,000	32.28
203 451 801.55	CONTRACTUAL CONSTRUCTION	0	23,527	50,000	112.52
203 451 801.71	HARMONY, STARLIGHT, SUNDOWN PROJ	0	220,986	0	(100.00)
203 451 801.78	BEAVER DAM ROAD PROJECT	0	0	0	
203 451 802.20	ORCHARD HILLS PROJECT	1,347	0	0	
203 451 802.22	AVENUE E STORM WATER PROJECT	0	0	0	
203 451 962.00	SPECIAL ASSESS CITY/MI OWNED	3,364	3,210	3,400	5.92
TOTALS FOR DEPT 451 CONSTRUCTION		14,900	262,843	73,400	(72.07)

DEPT 463: ROUTINE MAINTENANCE

APPROPRIATIONS		2007 08 ACTIVITY	2008 09 ACTIVITY	2009 10 ADOPTED	PCT CHANGE
203 463 713.00	DPW ALLOCATED LABOR	38,226	37,879	37,000	(2.32)
203 463 775.60	STREET MAINTENANCE MATERIAL	3,034	1,364	2,000	24.63

203-463-775.75	TRAFFIC SERV MAINT MATERIAL	120	723	0	(100.00)
203-463-800.02	STATE NPDES PERMIT	0	1,615	2,600	60.99
203-463-930.60	OUTSIDE STREET MAINTENANCE	113	0	2,500	#DIV/0!
203-463-930.67	OUTSIDE STORM SEWER MAINT	0	2,110	1,500	(28.91)
203-463-930.70	TREE TRIMMING & REMOVAL	456	500	1,000	100.00
203-463-940.10	EQUIPMENT RENTAL - VEH FUND	17,471	20,009	14,000	(30.03)
TOTALS FOR DEPT 463-ROUTINE MAINTENANCE		59,420	64,201	60,600	(5.61)

DEPT 474: TRAFFIC SERVICE MAINTENANCE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
203-474-713.00	DPW ALLOCATED LABOR	1,199	4,833	5,000	3.46
203-474-775.75	TRAFFIC SERV MAINT MATERIAL	0	273	4,000	1365.20
203-474-801.42	GIS SERVICE-CITY OF BATTLE CREEK	0	0	4,500	
203-474-861.00	NONMOTORIZED IMPROVEMENTS	0	0	1,000	
203-474-940.10	EQUIPMENT RENTAL - VEH FUND	481	1,146	3,000	161.78
TOTALS FOR DEPT 474-TRAFFIC SERVICE MAINTENANCE		1,680	6,252	17,500	179.91

DEPT 478: WINTER MAINTENANCE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
203-478-713.00	DPW ALLOCATED LABOR	18,285	18,652	18,000	(3.50)
203-478-775.80	SNOW REMOVAL MATERIAL	13,127	17,676	17,000	(3.82)
203-478-940.10	EQUIPMENT RENTAL - VEH FUND	22,833	22,120	18,000	(18.63)
TOTALS FOR DEPT 478-WINTER MAINTENANCE		54,245	58,448	53,000	(9.32)

DEPT 482: ADMINISTRATION

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
203-482-712.00	ADMIN SALARIES/FRINGES	9,200	9,125	9,000	(1.37)
203-482-801.10	AUDIT/RPT PREP	0	424	600	41.51
TOTALS FOR DEPT 482-ADMINISTRATION		9,200	9,549	9,600	0.53

DEPT 945: DEBT SERVICE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
203-945-965.27	TRANS TO 1995 S/A DEBT RET	18,010	17,155	16,300	(4.98)
203-945-965.34	TRANS TO 1991 S/A DEBT RET	0	0	0	
203-945-965.37	TRANS TO 1995 ST DEBT-LOCAL	24,175	22,748	26,900	18.25
203-945-965.40	TR TO 2006 CAP IMPROVE BOND DEBT	49,918	49,092	51,200	4.29
TOTALS FOR DEPT 945-DEBT SERVICE		92,103	88,994	94,400	6.07

LOCAL STREET TOTAL APPROPRIATIONS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS		231,548	490,286	308,500	(37.08)
NET OF REVENUES/APPROPRIATIONS		5,421	(196,962)	7,500	(103.81)

FUND 211: INCOME TAX FUND

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
211-000-438.11	S-1040 RESIDENT	162,560	154,856	150,000	(3.14)
211-000-438.12	S-1040 NONRESIDENT	15,701	31,534	13,000	(58.77)
211-000-438.21	S-1120	17,229	13,852	15,000	8.29
211-000-438.22	S-1120 ES	53,319	43,911	50,000	13.87
211-000-438.31	S-941 RESIDENT	239,014	215,976	240,000	11.12
211-000-438.32	S-941 NONRESIDENT	316,130	297,894	300,000	0.71
211-000-438.41	S-1040 ES RESIDENT	36,665	29,583	36,000	21.69
211-000-438.42	S-1040 ES NONRESIDENT	7,680	9,113	7,000	(23.19)
211-000-438.50	REFUNDS TO TAXPAYERS	(87,972)	(115,150)	(124,000)	7.69
211-000-438.60	INCOME TAX INTEREST	16,509	14,324	12,000	(16.22)
211-000-438.70	INCOME TAX PENALTY	11,430	10,980	10,000	(8.93)
211-000-438.80	INC TAX MISC RECEIPTS	308	506	0	(100.00)
211-000-665.00	INVESTMENT INCOME - POOLED FUNDS	5,121	1,627	2,000	22.93
211-000-665.01	INVESTMENT INCOME-CD'S	0	0	0	#DIV/0!
211-000-665.03	INVESTMENT INCOME-MUTUAL FUNDS	4,732	3,742	1,000	(73.28)
211-000-668.01	NET APPRECIATION-MUTUAL FUNDS	(1,954)	(1,493)	0	(100.00)
211-000-676.10	MEDICAL INSURANCE REIMB	2,612	3,421	3,000	(12.31)
TOTALS FOR DEPT 000		799,084	714,675	715,000	0.05
TOTAL ESTIMATED REVENUES		799,084	714,675	715,000	0.05

DEPT 202: INCOME TAX ADMINISTRATION

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
211-202-702.10	STRAIGHT TIME	99,016	94,745	98,000	3.44
211-202-702.25	SHORT TERM SICK LEAVE PAYOUT	321	394	1,000	153.81
211-202-702.80	OVERTIME	40	646	500	(22.60)
211-202-702.95	LONGEVITY PAY	2,294	2,409	2,500	3.78
211-202-712.00	ADMIN SALARIES/FRINGES	18,600	26,400	27,200	3.03
211-202-715.00	SOCIAL SECURITY	6,164	5,903	6,400	8.42
211-202-715.01	MEDICARE	1,441	1,381	1,500	8.62
211-202-716.00	MEDICAL INSURANCE	22,625	26,571	31,400	18.17
211-202-717.00	LIFE INSURANCE	376	297	400	34.68
211-202-718.00	MERS-EMPLOYER CONTRIBUTION	6,606	7,357	12,100	64.47
211-202-720.00	WORKERS COMPENSATION	477	483	500	3.52
211-202-723.00	PRE-EMPLOYMENT PHYSICAL	0	0	100	#DIV/0!
211-202-727.00	OFFICE SUPPLIES	357	223	500	124.22
211-202-727.10	PUBLICATIONS	0	191	300	57.07
211-202-727.40	PAPER	418	400	500	25.00
211-202-727.50	DATA PROCESSING SUPPLIES	2,905	1,317	1,500	13.90
211-202-727.90	POSTAGE	5,358	6,751	7,000	3.69
211-202-740.00	OPERATING SUPPLIES	0	42	0	(100.00)
211-202-801.10	AUDIT/RPT PREP	3,178	3,699	1,700	(54.04)
211-202-801.13	INCOME TAX COMPLIANCE	1,935	2,824	4,000	41.64
211-202-801.15	CREDIT CARD SERVICES	337	282	500	77.30
211-202-801.17	COMPUTER CONSULTANT/SUPPORT	3,585	3,373	4,400	30.45

211-202-801.29	ON-LINE SERVICES	0	510	100	(80.39)
211-202-801.95	MEMBERSHIP & DUES	0	0	100	#DIV/0!
211-202-801.97	CONFERENCE COSTS	2,300	232	500	115.52
211-202-850.10	TELEPHONE	1,231	1,221	1,400	14.66
211-202-900.00	PRINTING	5,240	4,210	5,000	18.76
211-202-930.20	OFFICE EQUIPMENT/MAINTENANCE	0	191	200	4.71
211-202-956.00	MISCELLANEOUS EXPENSES	522	381	500	31.23
211-202-956.10	TRAINING & EDUCATION	1,224	1,398	1,500	7.30
211-202-970.05	CITY HALL RENOVATION PROJECT	0	26,989	0	(100.00)
211-202-970.40	CAPITAL OUTLAY-OFFICE EQUIP	839	942	1,000	6.16
211-202-970.41	CAPITAL OUTLAY-COMP HARDWARE	3,033	0	0	#DIV/0!
TOTALS FOR DEPT 202-INCOME TAX ADMINISTRATION		190,422	220,761	212,200	(3.88)

DEPT 901: APPROPRIATIONS TO OTHER FUNDS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS	ACTIVITY	ACTIVITY	ADOPTED	CHANGE	
211-901-965.80	TRANS TO GENERAL FD-PSO LABOR	311,900	316,600	415,600	31.27
211-901-965.81	TRANS TO GENERAL FD-DPW LABOR	229,600	168,800	0	(100.00)
211-901-965.92	TRANS TO LOCAL STREETS	0	0	50,000	
TOTALS FOR DEPT 901-APPROPRIATIONS TO OTHER FUNDS		541,500	485,400	465,600	(4.08)

INCOME TAX TOTAL APPROPRIATIONS

	2007-08	2008-09	2009-10	PCT
	ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS	731,922	706,161	677,800	(4.02)
NET OF REVENUES/APPROPRIATIONS	67,162	8,513	37,200	336.98

FUND 232: TIFA B FUND

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
232-000-403.00	CAPTURED TAX INCREMENT	147,220	156,423	156,000	(0.27)
232-000-406.00	PA 425 AGREEMENTS	14,118	7,059	13,000	84.16
232-000-665.00	INVESTMENT INCOME - POOLED FUNDS	9,925	2,731	1,000	(63.38)
232-000-672.01	SPECIAL ASSESSMENTS-TIFA B	21,156	21,111	19,000	(10.00)
TOTAL ESTIMATED REVENUES		192,419	187,325	189,000	0.89

DEPT 536: OPERATING EXPENSES

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
232-536-712.00	ADMIN SALARIES/FRINGES	26,800	32,000	37,900	18.44
232-536-801.00	CONTRACTUAL SERVICES	7,518	4,116	7,000	70.07
232-536-801.10	AUDIT/RPT PREP	0	0	1,200	#DIV/0!
232-536-805.10	MOTORZONE PROJECT	0	100,000	0	(100.00)
232-536-880.10	MAGNIFICENT MOTOR MILE	0	0	0	#DIV/0!
232-536-900.10	ADVERTISING	1,200	1,200	0	(100.00)
232-536-956.00	MISCELLANEOUS EXPENSES	208	518	500	(3.47)
232-536-963.00	CHARGEBACKS/BOR/MTT/REFUNDS	3,334	0	1,000	#DIV/0!
TOTALS FOR DEPT 536-OPERATING EXPENSES		39,060	137,833	47,600	(65.47)

DEPT 901: APPROPRIATIONS TO OTHER FUNDS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
232-901-965.23	TRANSFER TO BROWNFIELD FUND	0	0	2,000	
232-901-965.46	TRANSFER TO SEWER FUND	8,922	0	0	
TOTALS FOR DEPT 901-APPROPRIATIONS TO OTHER FUNDS		8,922	0	2,000	

DEPT 945: DEBT SERVICE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
232-945-965.29	TRANS TO 1999 EAP DEBT RET	76,545	79,745	77,700	(2.56)
TOTALS FOR DEPT 945-DEBT SERVICE		76,545	79,745	77,700	(2.56)

TIFA B TOTAL APPROPRIATIONS

		2007-08	2008-09	2009-10	PCT
		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS		124,527	217,578	127,300	(41.49)
NET OF REVENUES/APPROPRIATIONS		67,892	(30,254)	61,700	

FUND 236: TIFA D FUND

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
236-000-403.00	CAPTURED TAX INCREMENT	203,235	153,952	153,000	(0.62)
236-000-665.00	INVESTMENT INCOME - POOLED FUNDS	28,696	3,695	2,000	(45.87)
236-000-665.03	INVESTMENT INCOME-MUTUAL FUNDS	20,071	16,044	3,000	(81.30)
236-000-668.01	NET APPRECIATION-MUTUAL FUNDS	(8,290)	(7,089)	0	(100.00)
236-000-671.20	FARMERS MARKET SIGN – BUSINESSES	0	5,000	0	(100.00)
236-000-672.01	SPECIAL ASSESSMENTS-TIFA D	2,867	4,014	2,000	(50.17)
236-000-676.72	TRANSFER FROM TIFA A FUND	83,023	0	0	
236-000-676.76	TRANSFER FROM TIFA C FUND	138,794	0	0	
236-000-694.00	MISCELLANEOUS REVENUE	0	0	0	
236-000-698.00	BOND PROCEEDS	550,000	0	0	
TOTAL ESTIMATED REVENUES		1,018,396	175,617	160,000	(8.89)

DEPT 536: OPERATING EXPENSES

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
236-536-712.00	ADMIN SALARIES/FRINGES	35,000	32,000	37,900	18.44
236-536-801.00	CONTRACTUAL SERVICES	1,518	4,116	10,000	142.95
236-536-801.10	AUDIT/RPT PREP	0	0	1,200	
236-536-801.27	PROPERTY ACQUISITION EXPENSE	0	0	0	
236-536-801.56	BEGG PARK/FARMERS MARKET	0	24,886	10,000	(59.82)
236-536-801.60	COST OF BONDING	26,841	0	0	
236-536-802.24	SUMMITT BUILDING PROJECT	0	0	0	
236-536-805.15	PUBLIC SAFETY EXPANSION PROJECT	762,328	(6,007)	0	(100.00)
236-536-805.16	CITY HALL RENOVATION PROJECT	137,808	51,072	0	(100.00)

236-536-900.10	ADVERTISING	1,200	1,200	1,000	(16.67)
236-536-920.20	ELECTRICITY	417	301	1,000	232.23
236-536-956.00	MISCELLANEOUS EXPENSES	190	518	1,000	93.05
236-536-963.00	CHARGEBACKS/BOR/MTT/REFUNDS	0	0	1,000	
TOTALS FOR DEPT 536-OPERATING EXPENSES		965,302	115,243	63,100	(45.25)

DEPT 945: DEBT SERVICE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
236-945-965.36	TRANS TO 1993 HEL FRM DEBT RET	52,650	0	0	#DIV/0!
236-945-965.39	TRANS TO 2003 TIFA D DEBT RET	74,545	72,595	70,500	(2.89)
236-945-965.41	TRANS TO 2007 TIFA D DEBT RET	19,257	29,925	29,700	(0.75)
TOTALS FOR DEPT 945-DEBT SERVICE		146,452	102,520	100,200	(2.26)

TIFA D TOTAL APPROPRIATIONS

		2007-08	2008-09	2009-10	PCT
		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS		1,111,754	217,520	163,300	(24.93)
NET OF REVENUES/APPROPRIATIONS		(93,358)	(42,146)	(3,300)	

FUND 238: ECONOMIC DEVELOPMENT FUND

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
238-000-530.00	CDBG GRANT - WIRELESS PROJECT	0	750,000	0	(100.00)
238-000-587.00	BID GRANT – CAR SHOW	0	2,000	0	(100.00)
238-000-615.00	FARMERS MARKET REVENUE	14,685	16,986	0	(100.00)
238-000-665.00	INVESTMENT INCOME - POOLED FUNDS	1,852	477	100	(79.04)
238-000-665.04	INTEREST FROM EDC LOAN	4,190	2,056	0	(100.00)
238-000-672.01	SPECIAL ASSESSMENTS-MAG MILE	16,534	8,616	8,600	(0.19)
238-000-673.00	SALE OF CITY PROPERTY	0	30,000	10,000	(66.67)
238-000-694.00	MISCELLANEOUS REVENUE	1,600	11,492	0	(100.00)
TOTAL ESTIMATED REVENUES		38,861	821,627	18,700	(97.72)

DEPT 270: FARMERS MARKET

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
101-270-703.50	EVENT COORDINATOR	2,500	0	0	0.00
101-270-712.00	ADMIN SALARIES/FRINGES	6,700	3,000	0	(100.00)
101-270-713.00	DPW ALLOCATED LABOR	10,221	7,950	0	(100.00)
101-270-715.00	SOCIAL SECURITY	151	0	0	0.00
101-270-715.01	MEDICARE	35	0	0	0.00
101-270-720.00	WORKERS COMPENSATION	12	0	0	0.00
101-270-727.00	OFFICE SUPPLIES	208	461	0	(100.00)
101-270-727.90	POSTAGE	763	893	0	(100.00)
101-270-775.00	REPAIR & MAINT SUPPLIES	1,076	1,016	0	(100.00)
101-270-801.15	CREDIT CARD SERVICES	0	871	0	(100.00)
101-270-801.35	CONTRACTUAL REFUSE SERVICE	448	406	0	(100.00)

101-270-801.95	MEMBERSHIP & DUES	300	300	0	(100.00)
101-270-850.10	TELEPHONE	267	179	0	(100.00)
101-270-860.90	MILEAGE	13	0	0	(100.00)
101-270-900.10	ADVERTISING	6,178	6,830	0	(100.00)
101-270-920.10	NATURAL GAS	952	1,822	0	(100.00)
101-270-920.20	ELECTRICITY	3,419	3,337	0	(100.00)
101-270-930.05	BUILDING MAINTENANCE	1,229	3,240	0	(100.00)
101-270-940.10	EQUIPMENT RENTAL - VEH FUND	1,376	1,593	0	(100.00)
101-270-956.00	MISCELLANEOUS EXPENSES	6,161	2,187	0	(100.00)
101-270-956.06	SPECIAL EVENTS	2,657	4,918	0	(100.00)
101-270-956.10	TRAINING & EDUCATION	195	0	0	(100.00)
101-270-970.39	FURNISHINGS AND EQUIPMENT	1,250	0	0	0.00
TOTALS FOR DEPT 270-FARMERS MARKET		46,111	39,004	0	(100.00)

DEPT 536: OPERATING EXPENSES

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
238-536-712.00	ADMIN SALARIES/FRINGES	5,100	10,200	2,000	(80.39)
238-536-801.00	CONTRACTUAL SERVICES	17,237	328	1,000	204.88
238-536-801.05	LEGAL FEES	0	13,195	0	(100.00)
238-536-900.10	ADVERTISING	885	0	1,000	#DIV/0!
238-536-956.00	MISCELLANEOUS EXPENSES	49	185	200	8.11
238-536-956.02	MMM S/A PAID TO BID	16,534	8,616	8,600	(0.19)
238-536-956.03	EDC FIX & REPAIR PROGRAM	506	1,000	1,000	0.00
TOTALS FOR DEPT 536-OPERATING EXPENSES		40,311	33,524	13,800	(58.84)

DEPT 729: PROJECTS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
238-729-805.17	SMITH HAMMOND PROJECT-2007	3,307	0	0	
238-729-805.18	WIRELESS PROJECT	0	750,077	0	(100.00)
TOTALS FOR DEPT 729-PROJECTS		3,307	750,077	0	(100.00)

ECONOMIC DEVELOPMENT FUND TOTAL APPROPRIATIONS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS		89,729	822,605	13,800	(98.32)
NET OF REVENUES/APPROPRIATIONS		(50,868)	(978)	4,900	

FUND 250: BROWNFIELD FUND - BAKER OIL SITE

APPROPRIATIONS	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
250-000-407.00	CAPTURED SCHOOL TAX - BCPS	0	0	8,800
250-000-407.01	CAPTURED LOCAL TAX - CISD	0	0	2,200
250-000-665.00	INVESTMENT INCOME - POOLED FUNDS	0	0	100
250-000-676.74	TRANSFER FROM TIFA B FUND	0	0	2,000
TOTAL ESTIMATED REVENUES		0	0	13,100

DEPT 708: BROWNFIELD PROJECT

APPROPRIATIONS	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
250-708-801.00	CONTRACTUAL SERVICES	0	400	500
TOTALS FOR DEPT 536-OPERATING EXPENSES		0	400	500

DEPT 945: DEBT SERVICE

APPROPRIATIONS	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
250-945-965.42	TRANS TO 2010 DEQ DEBT RETIREMENT	0	0	26,800
TOTALS FOR DEPT 945-DEBT SERVICE		0	0	26,800

BROWNFIELD FUND - BAKER OIL SITE TOTAL APPROPRIATIONS

APPROPRIATIONS	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
TOTAL APPROPRIATIONS		0	400	27,300
NET OF REVENUES/APPROPRIATIONS		0	(400)	(14,200)

FUND 265: DRUG LAW ENFORCEMENT FUND

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
265-000-583.00	CONTRIBUTED CAPITAL	(1,500)	0	0	
265-000-657.00	FORFEITED/SEIZED PROPERTY	27,298	18,860	19,500	3.39
265-000-665.00	INVESTMENT INCOME	568	50	0	(100.00)
265-000-694.00	MISCELLANEOUS REVENUE	1,005	0	0	
TOTAL ESTIMATED REVENUES		27,371	18,911	19,500	3.11

DEPT 536: OPERATING EXPENSES

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
265-536-702.80	OVERTIME	0	5,000	5,000	0.00
265-536-710.00	CANINE PROGRAM	12,104	1,772	2,000	12.87
265-536-712.00	ADMIN SALARIES/FRINGES	4,400	4,600	4,700	2.17
265-536-740.30	PHOTOGRAPHIC SUPPLIES	0	0	0	#DIV/0!
265-536-740.33	CRIME PREVENTION SUPPLIES	0	0	0	#DIV/0!
265-536-800.01	EXPENSE OF SEIZURE	1,475	352	2,000	468.18
265-536-801.87	INVESTIGATIONS	105	633	500	(21.01)
265-536-940.10	EQUIPMENT RENTAL - VEH FUND	500	500	500	0.00
265-536-956.00	MISCELLANEOUS EXPENSES	514	183	300	63.93
265-536-956.10	TRAINING & EDUCATION	2,844	1,490	1,000	(32.89)
265-536-970.35	CAPITAL OUTLAY-PUB SAFE EQUIP	3,031	214	2,000	834.58
265-536-970.36	CAPITAL OUTLAY-ERT EQUIPMENT	4,117	710	1,000	40.85
265-536-970.41	C/O COMPUTER HARDWARE	0	0	0	#DIV/0!
265-536-970.42	CAPITAL OUTLAY-COMP SOFTWARE	0	0	500	#DIV/0!
TOTALS FOR DEPT 536-OPERATING EXPENSES		29,090	15,455	19,500	26.17

DRUG LAW ENFORCEMENT FUND TOTAL APPROPRIATIONS

	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
TOTAL APPROPRIATIONS	29,090	15,454	19,500	26.18
NET OF REVENUES/APPROPRIATIONS	(1,719)	3,456	0	

FUND 549: BUILDING CODE ENFORCEMENT FUND

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
549-000-477.01	BUILDING PERMITS	27,926	17,550	20,000	13.96
549-000-477.02	ELECTRICAL PERMITS	8,934	6,555	7,000	6.79
549-000-477.03	MECHANICAL PERMITS	4,397	3,740	4,000	6.95
549-000-477.04	PLUMBING PERMITS	3,536	3,240	2,200	(32.10)
549-000-477.05	CONTRACTOR REGISTRATION FEES	130	150	100	(33.33)
549-000-656.00	COURT FINES	0	0	0	#DIV/0!
549-000-656.25	CIVIL INFRACTIONS	150	50	0	(100.00)
549-000-656.26	MOWING ENFORCEMENT	6,644	15,383	0	(100.00)
549-000-665.00	INVESTMENT INCOME - POOLED FUNDS	401	116	100	(13.79)
549-000-676.00	REIMBURSEMENTS	0	5,525	0	(100.00)
549-000-676.01	TRANSFER FROM GENERAL FUND	0	0	0	#DIV/0!
549-000-676.07	NEXTEL REIMBURSEMENT	1,486	2,238	1,000	(55.32)
549-000-694.00	MISCELLANEOUS REVENUE	2,428	2,924	0	(100.00)
TOTAL ESTIMATED REVENUES		56,032	57,471	34,400	(40.14)

DEPT 371: INSPECTION DEPARTMENT

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
549-371-706.10	ELECTRICAL INSPECTOR	5,223	6,044	5,600	(7.35)
549-371-706.20	PLUMBING INSPECTOR	1,837	1,807	2,000	10.68
549-371-706.30	MECHANICAL INSPECTOR	2,384	1,716	3,200	86.48
549-371-706.40	BUILDING INSPECTOR	19,837	13,394	16,000	19.46
549-371-712.00	ADMIN SALARIES/FRINGES	3,400	2,000	3,000	50.00
549-371-713.00	DPW ALLOCATED LABOR	5,221	6,813	0	(100.00)

549-371-715.00	SOCIAL SECURITY	1,815	0	0	#DIV/0!
549-371-715.01	MEDICARE	425	0	0	#DIV/0!
549-371-720.00	WORKERS COMPENSATION	445	0	0	#DIV/0!
549-371-727.00	OFFICE SUPPLIES	155	0	300	#DIV/0!
549-371-727.10	PUBLICATIONS	174	272	600	120.59
549-371-801.02	NUISANCE ABATEMENT	100	794	0	(100.00)
549-371-801.07	DEMOLITION	0	5,925	0	(100.00)
549-371-801.15	CREDIT CARD SERVICES	58	47	100	112.77
549-371-801.17	COMPUTER CONSULTANT/SUPPORT	669	590	600	1.69
549-371-801.95	MEMBERSHIP & DUES	0	0	200	#DIV/0!
549-371-850.10	TELEPHONE	3,173	3,482	2,000	(42.56)
549-371-940.10	EQUIPMENT RENTAL - VEH FUND	5,241	6,634	0	(100.00)
549-371-956.00	MISCELLANEOUS EXPENSES	349	80	100	25.00
TOTALS FOR DEPT 371-INSPECTION DEPARTMENT		50,506	49,596	33,700	(32.05)

BUILDING CODE ENFORCEMENT FUND TOTAL APPROPRIATIONS

	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
TOTAL APPROPRIATIONS	50,506	49,596	33,700	(32.05)
NET OF REVENUES/APPROPRIATIONS	5,526	7,874	700	

FUND 590: SEWER FUND

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
590-000-583.00	CONTRIBUTED CAPITAL	(5,500)	0	0	#DIV/0!
590-000-607.00	METER FEES	66,376	66,465	26,000	(60.88)
590-000-607.05	READINESS-TO-SERVE FEE	86,706	128,800	170,000	31.99
590-000-625.00	MISCELLANEOUS FEES	11,622	11,450	5,000	(56.33)
590-000-630.00	SEWER SERVICE-BILLED	461,254	459,547	482,000	4.89
590-000-663.00	UTILITY LATE PENALTY	13,642	13,324	12,000	(9.94)
590-000-665.00	INVESTMENT INCOME - POOLED FUNDS	12,966	4,814	2,000	(58.45)
590-000-672.01	SPECIAL ASSESSMENTS-SEWER	10,489	9,324	4,500	(51.74)
590-000-676.74	TRANSFER FROM TIFA B FUND	8,922	0	0	#DIV/0!
TOTAL ESTIMATED REVENUES		666,477	693,724	701,500	1.12

DEPT 442: OPERATING EXPENSES

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
590-442-712.00	ADMIN SALARIES/FRINGES	39,200	53,600	63,600	18.66
590-442-713.00	DPW ALLOCATED LABOR	31,788	37,281	34,000	(8.80)
590-442-727.90	POSTAGE	2,180	2,505	3,000	19.76
590-442-775.43	METER REPAIR PARTS	197	244	500	104.92
590-442-775.50	SEWER MAINTENANCE MATERIAL	725	990	1,000	1.01
590-442-801.00	CONTRACTUAL SERVICES	15,124	3,275	25,000	663.36
590-442-801.15	CREDIT CARD SERVICES	374	497	500	0.60
590-442-801.20	ANSWERING SERV/MISS DIG	971	864	1,200	38.89
590-442-801.25	ENGINEERING	163	0	2,000	#DIV/0!
590-442-801.30	SEWER SERVICE	375,018	364,139	367,000	0.79

590-442-801.31	READINESS-TO-SERVE FEE	85,947	128,800	170,000	31.99
590-442-801.42	GIS SERVICE-CITY OF BATTLE CREEK	0	0	4,500	#DIV/0!
590-442-801.97	CONFERENCE COSTS	1,332	325	1,000	207.69
590-442-900.00	PRINTING	1,233	1,393	1,500	7.68
590-442-930.27	COMPUTER MAINTENANCE	125	450	1,500	233.33
590-442-940.10	EQUIPMENT RENTAL - VEH FUND	6,837	7,910	10,000	26.42
590-442-956.00	MISCELLANEOUS EXPENSES	406	257	500	94.55
590-442-956.10	TRAINING & EDUCATION	0	0	300	#DIV/0!
590-442-970.01	CAPITAL OUTLAY - VEHICLE	0	0	5,000	#DIV/0!
590-442-970.09	C/O - RADIO METER BOXES	0	0	1,000	#DIV/0!
590-442-970.10	CAPITAL OUTLAY - DPW EQUIPMENT	0	2,675	3,000	12.15
590-442-970.11	CAPITAL OUTLAY - DPW METERS	0	0	4,000	#DIV/0!
TOTALS FOR DEPT 442-OPERATING EXPENSES		561,620	605,204	700,100	15.68

DEPT 945: DEBT SERVICE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
590-945-965.40	INTEREST EXP-2006 CAP IMP BOND	5,605	5,423	5,300	(2.27)
TOTALS FOR DEPT 945-DEBT SERVICE		5,605	5,423	5,300	(2.27)

DEPT 990: DEPRECIATION

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
590-990-968.00	DEPRECIATION	98,852	98,852	98,900	0.05
TOTALS FOR DEPT 990-DEPRECIATION		98,852	98,852	98,900	0.05

SEWER FUND TOTAL APPROPRIATIONS

	2007-08	2008-09	2009-10	PCT
	ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS	666,077	709,480	804,300	13.36
NET OF REVENUES/APPROPRIATIONS	400	(15,756)	(102,800)	

FUND 591: WATER FUND

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
591-000-583.00	CONTRIBUTED CAPITAL	(5,500)	0	0	#DIV/0!
591-000-607.00	METER FEES	65,976	66,155	105,000	58.72
591-000-625.00	MISCELLANEOUS FEES	14,694	16,909	10,000	(40.86)
591-000-631.00	WATER SERVICE-BILLED	348,422	303,481	346,000	14.01
591-000-663.00	UTILITY LATE PENALTY	8,911	7,311	8,000	9.42
591-000-665.00	INVESTMENT INCOME - POOLED FUNDS	11,589	3,332	1,000	(69.99)
591-000-665.03	INVESTMENT INCOME-MUTUAL FUNDS	6,678	5,448	1,000	(81.64)
591-000-668.01	NET APPRECIATION-MUTUAL FUNDS	(2,758)	(2,841)	0	(100.00)
TOTAL ESTIMATED REVENUES		448,012	399,795	471,000	17.81

DEPT 442: OPERATING EXPENSES

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
591-442-712.00	ADMIN SALARIES/FRINGES	39,200	53,600	63,600	18.66
591-442-713.00	DPW ALLOCATED LABOR	54,476	40,947	55,000	34.32
591-442-727.90	POSTAGE	2,180	2,510	3,000	19.52
591-442-740.00	OPERATING SUPPLIES	493	1,691	1,500	(11.30)
591-442-775.00	REPAIR & MAINT SUPPLIES	6,013	9,451	17,000	79.88
591-442-801.00	CONTRACTUAL SERVICES	19,417	26,244	50,000	90.52
591-442-801.15	CREDIT CARD SERVICES	374	497	500	0.60
591-442-801.20	ANSWERING SERV/MISS DIG	893	864	1,200	38.89
591-442-801.25	ENGINEERING	538	5,148	5,000	(2.87)
591-442-801.31	REDINESS-TO-SERVE FEE	0	0	5,200	#DIV/0!
591-442-801.33	WATER DELIVERY	281,643	251,522	296,000	17.68

591-442-801.42	GIS SERVICE-CITY OF BATTLE CREEK	0	0	4,500	#DIV/0!
591-442-801.97	CONFERENCE COSTS	1,556	1,234	1,000	(18.96)
591-442-900.00	PRINTING	1,005	1,393	1,400	0.50
591-442-921.00	DEQ ANNUAL FEE	2,492	2,382	3,100	30.14
591-442-930.27	COMPUTER MAINTENANCE	1,034	450	1,500	233.33
591-442-940.10	EQUIPMENT RENTAL - VEH FUND	11,122	8,903	13,000	46.02
591-442-956.00	MISCELLANEOUS EXPENSES	648	530	800	50.94
591-442-970.01	CAPITAL OUTLAY - VEHICLE	0	0	5,000	#DIV/0!
591-442-970.09	C/O - RADIO METER BOXES	0	0	1,000	#DIV/0!
591-442-970.10	CAPITAL OUTLAY - DPW EQUIPMENT	0	4,878	3,000	(38.50)
591-442-970.11	CAPITAL OUTLAY - DPW METERS	0	4,184	5,000	19.50
591-442-970.42	CAPITAL OUTLAY-COMP SOFTWARE	0	0	1,000	#DIV/0!
TOTALS FOR DEPT 442-OPERATING EXPENSES		423,084	416,393	538,300	29.28

DEPT 945: DEBT SERVICE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
591-945-965.40	INTEREST EXP-2006 CAP IMPROVE BOND	5,237	5,045	4,900	(2.87)
TOTALS FOR DEPT 945-DEBT SERVICE		5,237	5,045	4,900	(2.87)

DEPT 990: DEPRECIATION

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
591-990-968.00	DEPRECIATION	54,516	54,516	54,600	0.15
TOTALS FOR DEPT 990-DEPRECIATION		54,516	54,516	54,600	0.15

WATER FUND TOTAL APPROPRIATIONS

	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
TOTAL APPROPRIATIONS	482,837	475,954	597,800	26.60
NET OF REVENUES/APPROPRIATIONS	(34,825)	(76,159)	(126,800)	

FUND 596: REFUSE FUND

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
596-000-607.05	CITY SERVICE FEE	10,123	10,011	10,200	1.89
596-000-633.00	REFUSE SERVICE-BILLED	150,250	153,031	155,200	1.42
596-000-633.01	SALE OF REFUSE BAGS	34	68	0	(100.00)
596-000-663.00	UTILITY LATE PENALTY	5,650	6,172	5,000	(18.99)
596-000-665.00	INVESTMENT INCOME - POOLED FUNDS	1,501	401	100	(75.06)
TOTAL ESTIMATED REVENUES		167,558	169,684	170,500	0.48

DEPT 442: OPERATING EXPENSES

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
596-442-712.00	ADMIN SALARIES/FRINGES	11,200	11,500	10,500	(8.70)
596-442-727.90	POSTAGE	2,172	2,358	2,500	6.02
596-442-801.00	CONTRACTUAL SERVICES	798	655	400	(38.93)
596-442-801.15	CREDIT CARD SERVICES	374	497	500	0.60
596-442-801.35	CONTRACTUAL REFUSE SERVICE	149,474	155,900	155,200	(0.45)
596-442-900.00	PRINTING	740	1,226	1,400	14.19
596-442-956.00	MISCELLANEOUS EXPENSES	23	0	0	#DIV/0!
TOTALS FOR DEPT 442-OPERATING EXPENSES		164,781	172,136	170,500	(0.95)

DEPT 901: APPROPRIATIONS TO OTHER FUNDS

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
596-901-965.01	TRANSFER TO GENERAL FUND	0	0	5,000	
TOTALS FOR DEPT 901-APPROPRIATIONS TO OTHER FUNDS		0	0	5,000	

REFUSE FUND TOTAL APPROPRIATIONS

	2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
TOTAL APPROPRIATIONS	164,781	172,136	175,500	1.95
NET OF REVENUES/APPROPRIATIONS	2,777	(2,452)	(5,000)	

FUND 661: VEHICLE FUND

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
661-000-583.00	CONTRIBUTED CAPITAL	12,500	0	0	#DIV/0!
661-000-665.00	INVESTMENT INCOME - POOLED FUNDS	464	373	200	(46.38)
661-000-669.01	EQUIPMENT RENTAL-GENERAL FUND	109,204	116,722	92,800	(20.49)
661-000-669.21	EQUIPMENT RENTAL-MAJOR STREET	44,942	51,366	38,500	(25.05)
661-000-669.22	EQUIPMENT RENTAL-LOCAL STREET	40,784	43,275	35,000	(19.12)
661-000-669.23	EQUIPMENT RENTAL-DRUG FUND	500	500	500	0.00
661-000-669.24	EQUIPMENT RENTAL-EDC FUND	1,376	1,593	0	(100.00)
661-000-669.45	EQUIPMENT RENTAL-BLDG FUND	5,241	6,634	0	(100.00)
661-000-669.46	EQUIPMENT RENTAL-SEWER FUND	6,837	7,910	10,000	26.42
661-000-669.47	EQUIPMENT RENTAL-WATER FUND	11,122	8,903	13,000	46.02
661-000-673.20	GAIN/LOSS ON SALE OF VEHICLES	1,505	2,500	1,000	(60.00)
661-000-676.05	TRANS FR GEN FD/VEHICLE DEBT	49,276	58,022	35,600	(38.64)
661-000-693.20	MMRMA DISTRIBUTION	1,940	5,137	2,000	(61.07)
661-000-694.00	MISCELLANEOUS REVENUE	2,456	0	0	#DIV/0!
661-000-695.00	INSURANCE RECOVERIES	6,337	3,686	3,000	(18.61)
TOTAL ESTIMATED REVENUES		294,484	306,620	231,600	(24.47)

DEPT 209: CITY ASSESSOR VEHICLE

APPROPRIATIONS		2007-08 ACTIVITY	2008-09 ACTIVITY	2009-10 ADOPTED	PCT CHANGE
661-209-740.05	GASOLINE	626	633	500	(21.01)
661-209-910.15	VEHICLE INSURANCE	1,256	1,192	1,400	17.45
661-209-930.09	VEHICLE MAINTENANCE	91	0	0	
661-209-956.00	MISCELLANEOUS EXPENSES	0	0	0	

661-209-970.02	VEHICLE LEASE	2,541	7,617	0	(100.00)
TOTALS FOR DEPT 209-CITY ASSESSOR		4,514	9,443	1,900	(79.88)

DEPT 299: UNALLOCATED ADMINISTRATIVE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
661-299-712.00	ADMIN SALARIES/FRINGES	11,900	12,400	12,700	2.42
661-299-801.00	CONTRACTUAL SERVICES	259	328	200	(39.02)
TOTALS FOR DEPT 299-UNALLOCATED ADMINISTRATIVE		12,159	12,728	12,900	1.35

DEPT 345: PUBLIC SAFETY DEPT VEHICLE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
661-345-740.05	GASOLINE	34,281	26,160	25,000	(4.43)
661-345-740.15	DIESEL FUEL	4,268	2,909	3,000	3.13
661-345-910.15	VEHICLE INSURANCE	11,112	11,481	11,800	2.78
661-345-910.20	INSURANCE DEDUCTIBLE	500	250	500	100.00
661-345-930.09	VEHICLE MAINTENANCE	20,170	24,402	15,000	(38.53)
661-345-930.14	TIRES & TIRE REPAIR	0	158	3,000	1798.73
661-345-956.00	MISCELLANEOUS EXPENSES	293	121	1,000	726.45
661-345-970.01	CAPITAL OUTLAY - VEHICLE	0	30,000	0	(100.00)
661-345-970.30	CAPITAL OUTLAY-POLICE EQUIP	0	0	3,000	#DIV/0!
TOTALS FOR DEPT 345-PUBLIC SAFETY DEPT		70,624	95,481	62,300	(34.75)

DEPT 441: PUBLIC WORKS DEPARTMENT VEHICLE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
661-441-713.00	DPW ALLOCATED LABOR	24,591	26,601	28,000	5.26
661-441-740.05	GASOLINE	11,681	10,126	10,000	(1.24)

661-441-740.15	DIESEL FUEL	15,851	10,874	10,000	(8.04)
661-441-740.90	GRADER BLADES	2,115	3,146	1,300	(58.68)
661-441-775.00	REPAIR & MAINT SUPPLIES	15,072	23,314	15,000	(35.66)
661-441-775.24	LUBRICANTS & HYDRAULIC OIL	405	1,067	1,000	(6.28)
661-441-850.50	RADIO MAINTENANCE	202	32	300	837.50
661-441-910.15	VEHICLE INSURANCE	5,432	4,368	4,600	5.31
661-441-910.20	INSURANCE DEDUCTIBLE	209	0	500	#DIV/0!
661-441-930.09	VEHICLE MAINTENANCE	10,356	10,507	12,000	14.21
661-441-930.14	TIRES & TIRE REPAIR	3,028	1,980	3,500	76.77
661-441-956.00	MISCELLANEOUS EXPENSES	23	84	1,500	1685.71
661-441-970.01	CAPITAL OUTLAY - VEHICLE	0	0	0	#DIV/0!
661-441-970.02	VEHICLE LEASE	4,295	4,295	4,300	0.12
661-441-970.10	CAPITAL OUTLAY - DPW EQUIPMENT	0	0	9,000	#DIV/0!
TOTALS FOR DEPT 441-PUBLIC WORKS DEPARTMENT		93,260	96,393	101,000	4.78

DEPT 945: DEBT SERVICE

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
661-945-990.40	INTEREST EXP-VEHICLE DEBT	10,209	9,984	9,100	(8.85)
661-945-990.42	LOAN PRINCIPAL-VEHICLE DEBT	0	0	26,500	
TOTALS FOR DEPT 945-DEBT SERVICE		10,209	9,985	35,600	256.53

DEPT 990: DEPRECIATION

		2007-08	2008-09	2009-10	PCT
APPROPRIATIONS		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
661-990-968.15	DEPRECIATION-PSD FIRE VEHICLES	22,018	22,018	22,100	0.37
661-990-968.16	DEPRECIATION - PSD VEHICLES	22,362	22,362	22,400	0.17
661-990-968.17	DEPRECIATION - DPW VEHICLES	11,601	11,601	11,600	(0.01)
TOTALS FOR DEPT 990-DEPRECIATION		55,981	55,981	56,100	0.21

VEHICLE FUND TOTAL APPROPRIATIONS

		2007-08	2008-09	2009-10	PCT
		ACTIVITY	ACTIVITY	ADOPTED	CHANGE
TOTAL APPROPRIATIONS		246,747	280,011	269,800	(3.65)
NET OF REVENUES/APPROPRIATIONS		47,737	26,608	(38,200)	

TOTAL APPROPRIATIONS FOR ALL FUNDS

	2007-08	2008-09	2009-10	PCT
	ACTIVITY	ACTIVITY	ADOPTED	CHANGE
ESTIMATED REVENUES - ALL FUNDS	7,197,842	6,997,345	6,051,000	(13.52)
APPROPRIATIONS - ALL FUNDS	7,116,469	7,350,857	6,374,300	(13.28)
NET OF REVENUES/APPROPRIATIONS	81,373	(353,512)	(323,300)	

CITY OF SPRINGFIELD

Budget Worksheet - FY 2009-10

OTHER FUNDS

Admin Allocations to the General Fund

FUND	CITY MANAGER	FINANCE	PUBLIC WORKS	ASSESSOR	FY 2009-10 BUDGET ANNUAL	FY 2009-10 BUDGET QUARTERLY
Major Street	4,600	10,600	10,800	0	26,000	6,500
Local Street	1,400	3,700	3,900	0	9,000	2,250
Sewer Fund	6,000	38,000	19,600	0	63,600	15,900
Water Fund	6,000	38,000	19,600	0	63,600	15,900
Refuse Fund	2,000	8,500	0	0	10,500	2,625
Vehicle Fund	3,100	5,100	4,500	0	12,700	3,175
Inc Tax Fund	1,400	25,800	0	0	27,200	6,800
Building Fund	0	0	0	3,000	3,000	750
PS Drug Fund	0	4,700	0	0	4,700	1,175
EDC Fund	1,000	1,000	0	0	1,000	250
TIFA B Fund	15,400	18,500	4,000	0	37,900	9,475
TIFA D Fund	15,400	18,500	4,000	0	37,900	9,475
Total	56,300	172,400	66,400	3,000	298,100	74,525

Act 51 caps admin expense @ 10% of SSR in Street Funds.

Note: Based on estimated time spent on administrative tasks for each fund.

CITY OF SPRINGFIELD
Budget Worksheet 2009-10
Income Tax Funding of Public Safety Positions

<u>WAGES</u>	Position 1	Position 2	Position 3	Position 4	Total
Base Rate	58,444	58,444	58,444	58,444	233,776
Longevity	0	2,270	2,270	2,270	6,810
Allocated Overtime	9,523	9,523	9,523	9,523	38,092
Allocated Holiday Pay	4,571	4,571	4,571	4,571	18,284
Uniform Allowance	700	400	700	700	2,800
Total Wages:	\$73,238	\$75,508	75,508	75,508	\$299,762
<u>FRINGES</u>					
Social Security - 6.2%	4,541	4,681	4,681	4,681	18,584
Medicare - 1.45%	1,062	1,095	1,095	1,095	4,347
W/ Comp - \$2.98/\$100	2,182	2,250	2,250	2,250	8,932
Retirement	6,550	6,755	6,755	6,755	26,815
Health Insurance	14,194	6,500	20,663	19,267	60,624
Less Medical Reimb.	(1,624)	0	(2,082)	(780)	(4,486)
Life Insurance	277	277	277	277	1,108
Total Fringes:	\$27,182	21,558	\$33,639	\$33,545	\$115,924
Grand Totals:	\$100,420	97,066	\$109,147	\$109,053	\$415,686

OVERTIME COMPUTATION: based on calculated ST per position vs total ST (less administrative salaries) , times budgeted OT \$100,000.

HOLIDAY COMPUTATION: based on calculated ST per position vs total ST (less administrative salaries), times budgeted holiday pay \$48,000

CURRENT DEBT SCHEDULE

GOVERNMENTAL FUNDS	Final Payment	Original Issue	Principle Balance 06-30-2009	Total Paid in FY 2009/2010	Principle Balance 06-30-2010
1995 City Share Bonds (Streets)	5/1/2010	\$ 240,000	\$ 25,000	\$ 26,875	\$ 0
1995 MI Transportation Bonds (20th St)	5/1/2010	\$ 555,000	\$ 50,000	\$ 53,350	\$ 0
1995 Special Assessment Bonds (Streets)	5/1/2010	\$ 245,000	\$ 15,000	\$ 16,285	\$ 0
2006 Bonds (Orchard Hills)	5/1/2026	\$ 751,573	\$ 672,792	\$ 60,666	\$ 642,752
Total		\$ 1,791,573	\$ 762,792	\$ 157,176	\$ 642,752
Water and Sewer Funds	Final Payment	Original Issue	Principle Balance 06-30-2009	Total Paid in FY 2009/2010	Principle Balance 06-30-2010
2006 Bonds (Orchard Hills)	5/1/2026	\$ 243,427	\$ 217,208	\$ 20,114	\$ 207,248
Total		\$ 243,427	\$ 217,208	\$ 20,114	\$ 207,248
TIFA FUNDS	Final Payment	Original Issue	Principle Balance 06-30-2009	Total Paid in FY 2009/2010	Principle Balance 06-30-2010
1999 TIFA B Bonds - East Airport	5/1/2019	\$ 955,000	\$ 645,000	\$ 77,675	\$ 600,000
2003 TIFA D Bonds - Farmers Market	5/1/2013	\$ 600,000	\$ 265,000	\$ 70,495	\$ 205,000
2007 TIFA D Bonds - Public Safety	5/1/2027	\$ 550,000	\$ 540,000	\$ 29,710	\$ 535,000
2005 Brownfield Loan - Baker Oil Site	3/18/2019	\$ 300,000	\$ 300,000	\$ 26,800	\$ 280,000
Total		\$ 2,405,000	\$ 1,750,000	\$ 144,680	\$ 1,620,000
VEHICLE DEBT	Final Payment	Original Issue	Principle Balance 06-30-2009	Total Paid in FY 2009/2010	Principle Balance 06-30-2010
2006 Installment Purchase Fire Truck	4/20/2016	\$ 251,181	\$ 159,804	\$ 26,901	\$ 140,566
2007 Installment Purchase PS In-Car Cpu	11/20/2011	\$ 29,069	\$ 21,802	\$ 8,699	\$ 14,535
Total		\$ 482,250	\$ 181,606	\$ 35,600	\$ 155,101
Grand Totals	Final Payment	Original Issue	Principle Balance 06-30-2009	Total Paid in FY 2009/2010	Principle Balance 06-30-2010
Grand Totals	N/A	\$ 4,922,250	\$ 2,911,606	\$ 417,570	\$ 2,625,101

CASH BALANCE HISTORY 2000-2010

	6/30/00	6/30/01	6/30/02	6/30/03	6/30/04	6/30/05	6/30/06	6/30/07	6/30/08	6/30/09	6/30/10*
General Fund	840,434	785,370	716,896	592,751	516,544	577,896	562,521	482,276	667,897	729,665	732,665
Major Street Fund	280,270	256,236	170,794	267,941	322,885	449,896	595,392	672,326	553,634	456,608	308,608
Local Street Fund	244,805	72,302	45,901	206,627	213,088	262,763	345,002	360,602	366,024	169,062	176,562
Income Tax Fund	922,538	1,191,465	1,196,932	1,035,858	563,740	393,952	258,226	201,954	281,357	289,870	327,070
EDC Fund	201,912	236,131	255,035	239,788	175,419	156,198	53,157	74,398	94,053	93,075	97,975
Drug Fund	17,431	45,190	31,769	19,238	33,329	4,179	1,219	4,550	2,831	6,287	6,287
Building Fund	0	237	4,988	3,911	4,078	2,494	11,213	1,846	7,374	15,248	15,948
Sewer Fund	343,759	362,584	257,100	232,512	304,085	98,916	188,310	252,727	341,691	424,787	420,887
Water Fund	402,591	331,382	290,913	360,092	398,852	328,321	360,139	358,769	368,975	347,332	169,975
Refuse Fund	16,310	18,329	16,282	16,292	16,884	19,915	21,012	20,337	25,250	22,798	17,798
Vehicle Fund	91,377	91,090	78,078	59,734	61,859	23,312	9,117	9,116	53,536	136,125	154,025
Retiree HC Fund	0	0	45,211	57,164	75,473	87,493	87,493	123,613	126,159	139,567	169,567
City Funds Total	3,361,427	3,390,316	3,109,899	3,091,901	2,686,236	2,405,405	2,509,791	2,562,514	2,838,648	2,830,424	2,702,554
TIFA B Fund	549,774	611,963	550,781	350,124	188,460	222,973	220,440	172,553	240,445	210,191	271,891
TIFA D Fund	913,944	649,411	722,560	788,145	852,128	868,140	885,144	890,151	576,180	534,024	530,724
Brownfield Fund								6,477	8,301	14,464	264
TIFA Funds Total	1,463,718	1,261,374	1,273,341	1,138,269	1,040,588	1,091,113	1,105,584	1,069,181	824,926	758,861	802,879
Grand Total	4,825,145	4,651,690	4,383,240	4,230,177	3,726,824	3,496,518	3,615,375	3,631,695	3,663,574	3,589,285	3,505,433

* Tentative Balance



April 20, 2009

R E S O L U T I O N

No. 10-09

RESOLVED BY THE COUNCIL OF THE CITY OF SPRINGFIELD to set the Public Hearing to receive comments regarding the proposed FY 2009/2010 budget for May 18, 2009, at 7:30 p.m.

MOVED: LARRY EIB

SECONDED: TIM GOOD

All Ayes. Resolution adopted.



May 18, 2008

R E S O L U T I O N

No. 14-09

RESOLVED BY THE COUNCIL OF THE CITY OF SPRINGFIELD to set the FY 2009/2010
General Operating millage at 14.0000 mills.

BE IT FURTHER RESOLVED that the Public Safety Retirement millage rate for FY 2009/2010
be set at 1.0000 mill.

MOVED: CAROL HINTON

SECONDED: TIM GOOD

All Ayes. Resolution adopted.



May 18, 2008

R E S O L U T I O N

No. 15-09

RESOLVED BY THE COUNCIL OF THE CITY OF SPRINGFIELD to approve the FY 2009/2010 budget as submitted using the activity or departmental basis format.

MOVED: TIM GOOD

SECONDED: CAROL HINTON

All Ayes. Resolution adopted.