



FISCAL YEAR
2011
BUDGET



ELECTED OFFICIALS

Rod Buikema, Mayor

Robert D. Young, Mayor Pro-Tem

Laura Fitzpatrick, Council Member

Bob Grevious, Council Member

Eric Grimm, Council Member

Thomas Hasper, Council Member

Susan Lumley, Council Member

CITY STAFF

W. David Boehm, City Manager

Tammera Harmsen, City Clerk/Treasurer

William Regan, Chief of Police

Anthony Chandler, Assistant to the City Manager

Roosevelt Park Community Profile

Date Incorporated as a City:	1946
Form of Government:	Council/Manager
Land Area:	1.0 square mile
Population:	3,752 (2009 US Census Bureau estimate)
Governing Body:	7 Council Members elected at large serving three year terms with Mayor elected by Council
Administration:	City Manager and Department Heads are appointed by City Council annually

The City of Roosevelt Park remains a viable community that offers safe and quiet neighborhoods with an ever expanding commercial base. The commercial corridors consisting of Henry Street, Norton Avenue, and Sherman Boulevard form the physical boundary of Roosevelt Park. In addition to these well-used thoroughfares, residents truly savor the local appeal of Broadway Avenue and its many businesses centered on a very distinctive and pedestrian friendly streetscape. Regardless of preference, the City of Roosevelt Park remains an attractive option for all types of businesses and residents. This may include young families relocating to the region, seniors who remain to enjoy the heightened sense of community pride, or entrepreneurs seeking to establish themselves in a ripe environment.

City of Roosevelt Park's top Priorities 2010/2011

In July of 2010, the City Council along with City staff orchestrated a brainstorming session with the intent of deriving a list of goals to pursue in the forthcoming year. The results of the session were quite positive, and the ideas that were circulated have culminated into a blueprint that will guide the decision making process and establish our future course of action.

List of Goals to Achieve:

- 1. Improve and Maintain City Roadways**
 - a. Continue to focus on improving the condition of our local streets including pot hole repair, crack and chip seal applications, and re-surfacing projects as warranted.

- 2. Improve and Maintain City Parks**
 - a. Replacement of old equipment and continue with maintenance efforts to ensure a clean and safe park environment for all residents and visitors.

3. **Search for ways to Share Municipal Services**
 - a. Seek out partnerships with neighboring jurisdictions to provide cost savings with service delivery and to minimize duplication of basic municipal services.
4. **Develop a use for DDA Property**
 - a. Plan and develop DDA property located at Oak Ridge/Ashland (former DPW site) and recently acquired property north of Broadway (8 acres).
5. **Advocate for Local Government in Lansing**
 - a. Join forces with other communities to promote revenue sharing increases and other local government priorities at the State level.
6. **Enhance the “walkability” of the community**
 - a. Focus on policy that promotes pedestrian friendly design and implementation.
 - b. Installment of new sections and maintenance of existing sidewalks.
7. **DPW Staffing**
 - a. Maintain adequate staffing levels to ensure service delivery remains achievable and local expectations are satisfied.
 - b. Create a departmental alignment geared towards the current fiscal environment that will position the department into the future.
8. **Brownfield Redevelopment Strategy**
 - a. Strive for re-development of Brownfield site on Glenside (tank farm area) by partnering with current property owners and providing assistance with obtaining grant funding through State and Federal sources.
9. **Sustainability**
 - a. Continue to participate with Muskegon Area Sustainability Coalition (MASC) initiatives and become local stewards of sustainable practices.
10. **Redefine Salary Structure**
 - a. Set a standard rate of compensation for all job titles to be used for future recruitment and performance evaluations of current employees.

Goal: Devise and implement a street maintenance program

Objectives to achieve: *Systematically address ongoing deterioration of paved streets by establishing an annual program to determine levels of priority.*

- Partner with West Michigan Shoreline Regional Development Commission (WMSRDC) to conduct street survey using *Roadsoft* application to score road surface conditions
- Prepare *Roadsoft* program evaluation report with recommended improvements
- Explore and evaluate costs and seek out less expensive alternatives
- Budget for first year recommended improvements and plan implementation

Goal: Continue a strong focus on improving the parks

Objectives to achieve: *Establish a park maintenance program for future improvements*

- Pursue MDNRE grant funding to upgrade existing facilities
- Implement equipment replacement program
- Incorporate design and functionality upgrades to keep parks usable

Goal: Seek ways to share municipal services

Objectives to achieve: *Develop partnerships with neighboring jurisdictions and county*

- Encourage shared service agreements to reduce overhead costs of service delivery
- Develop and maintain a cost index for basic service delivery
- Seek out alternatives for public services and reduce/eliminate duplication efforts

Goal: Development of DDA property

Objectives to achieve: Redevelop former DPW site and recently acquired 8 acre parcel

- Consult with professional design firm for best use scenarios
- Seek development alternatives for both short and long term use
- Consider other property (strip west of Glenside and tank farm) in the grand scheme
- Incorporate public input throughout the process

Goal: Department of Public Works (DPW) staffing solutions

Objectives to achieve: *Continue to address personnel issues and realign departmental function*

- Restructure existing policies and procedures to improve overall service delivery
- Combine job function and staff responsibilities where practical to diminish costs of service delivery and continue to seek ways to streamline operations
- Ensure that all staff members become multi-dimensional and make this a standard for all future employees
- To always explore the least expensive alternative while procuring general administrative services

Goal: To generate an all encompassing “sense of community”

Objectives to achieve: *Foster a strong will to enrich the lives of our residents and enliven the economic prosperity of the local business owners.*

- Clean and Safe residential areas and commercial zones
- Responsible government action by operating with the utmost integrity and utilizing measures of transparency that will open the lines of communication
- Keep access to information open and interactive for all council members, staff, and residents for more accurate delivery of information
- Develop local outreach programs.
 - Enhanced public relations via City website, social media and newsletters
 - Advocate strong partnership with local school district

Goal: Increase the investment potential of residential/commercial areas

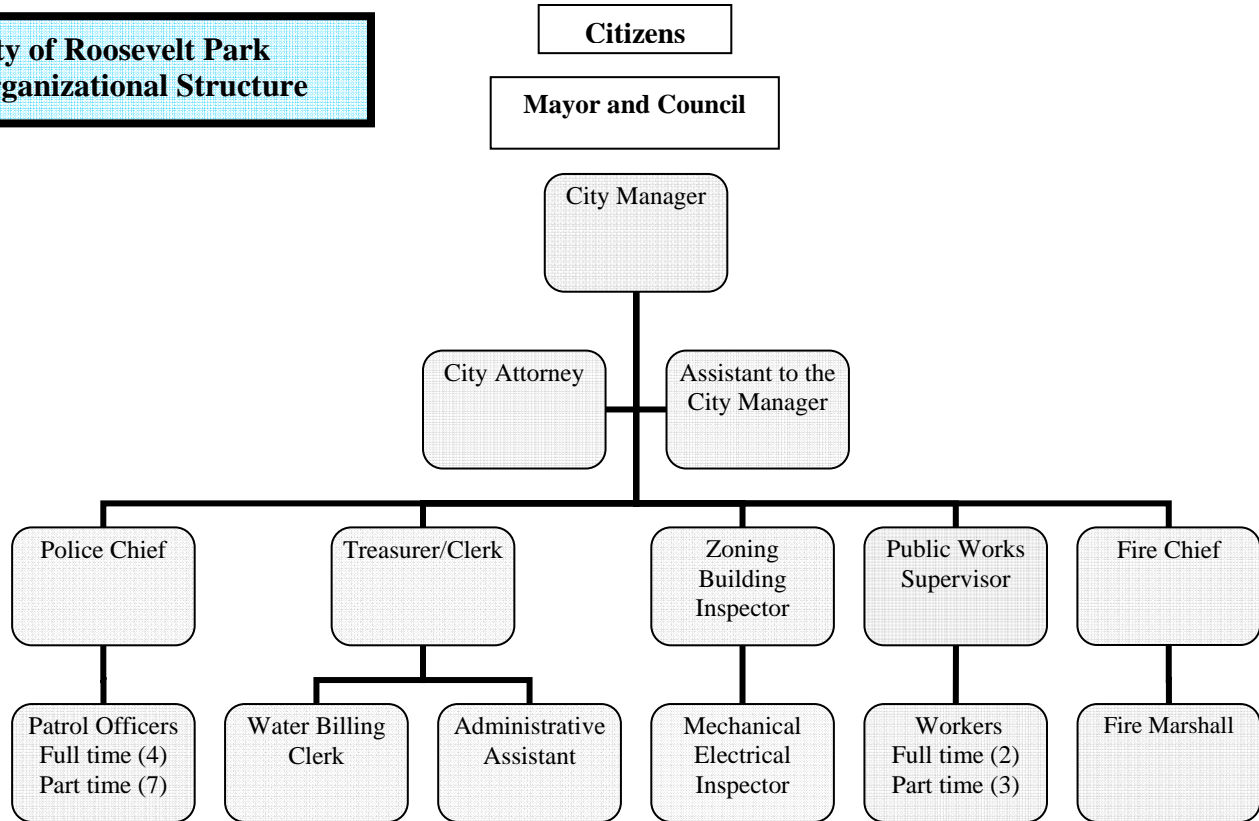
Objectives to achieve: *Bolster business creation by enticing (incentivize) public/private partnerships for developmental purposes.*

- Continue to provide first-rate residential opportunities by keeping the existing housing stock desirable and increasing property values
- Aggressively seek MDNRE Brownfield grants/tax abatements for the Glenside Brownfield site (old tank farm area) for future development purposes
- Pursue grant funding for non-motorized parkway improvements along Sherman Blvd, Norton Ave, and Roosevelt Rd (e.g., bike path route, ornamental street lighting, property frontage enhancements and other pedestrian friendly features)
- Marketing strategy that will effectively promote the City throughout the region

List of Goals Accomplished in FY 2010:

- ✓ **Development of new DPW Facility at 1572 Garrison**
- ✓ **Fire Protection Contract with Norton Shores Fire Department**
- ✓ **Grant Funding was awarded for Post Road construction**
- ✓ **Initial phases of the redevelopment process for old DPW facility completed**
- ✓ **Wastewater Contract extension was approved**
- ✓ **FY 2010 realized a general fund surplus of \$88,232**
- ✓ **Marketing of “the Park” was enhanced through regional and social media outlets**
- ✓ **Purchase of two police cruisers with in-vehicle camera system**

**City of Roosevelt Park
Organizational Structure**



THE IMPORTANCE OF ORGANIZATION DEVELOPMENT

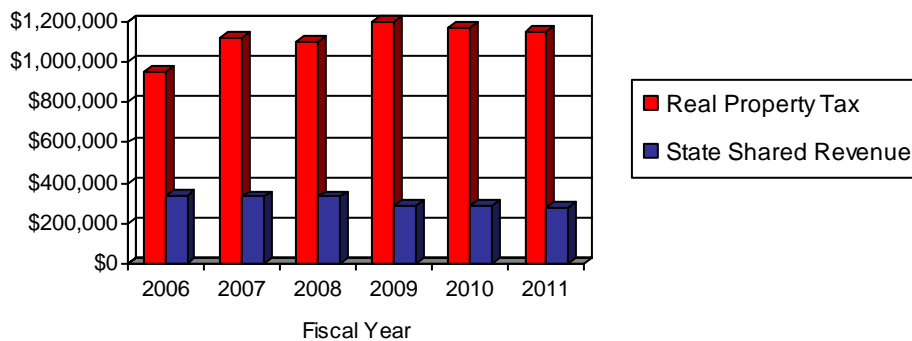
Profitability, productivity, morale, and quality of work are paramount to most organizations because they impact achievement of organization goals. There is an increasing trend to maximize an organization's investment in its employees. Jobs that previously required physical dexterity now require more mental effort. Organizations need to "work smarter" and apply creative ideas and become more imaginative with their collective thought processes.

The work force has also changed. Employees want challenge, recognition, and sense of accomplishment. Empowerment is a crucial factor because employees desire a position that will include worthwhile tasks that result in meaningful relationships with their managers and co-workers. When these needs are not accomplished, overall performance will most certainly decline.

Citizens of today demand continually improving quality. In addition to rapid service delivery, they desire quick implementation of changes and competitive pricing on all purchases. Not to mention other cost saving measures that can only be achieved by innovative organizational practices. The successful organization must be able to overcome the pressing needs of the present but also possess the foresight to effectively deal with the challenges of the future. And for that reason adaptability and responsiveness are essential not only for incremental reductions in service delivery but for overall survival.

GENERAL FUND Fund 101

The 2011 General Fund Budget anticipates receiving \$2,236,930 in revenue. This will be a decrease of \$44,470 over 2010 and is the equivalent of a 2% reduction in revenue. The largest source of revenue used in the General Fund comes directly from Real Property Tax (Account #402) which for 2011 it is expected to total \$1,149,200 or a decline of 1.7% over the previous year. As indicated above, the levying and collection of property tax remains the primary source of revenue and the FY 2011 Budget proposes to maintain the current rate of 11.6 mills for general operating revenue. State Shared Revenue (Account #575) serves as the General Fund's second largest source of revenue and the City is expected in FY 2011 to receive \$281,600 compared to \$285,200 in FY 2010. The chart below reflects the reduction trend experienced over the last couple years for both sources of general fund revenue.



The 2011 Budget includes the full charge for the fire services contract within the General Fund. Prior to 2010 the cost of the fire contract was split between the General Fund (3/4) and the DDA Fund (1/4). The DDA will continue to provide funding for a portion of this expenditure. However the General Fund Budget will more accurately reflect the full cost of this service. As in previous years, assistance from the DDA Fund has been critical towards balancing the General Fund.

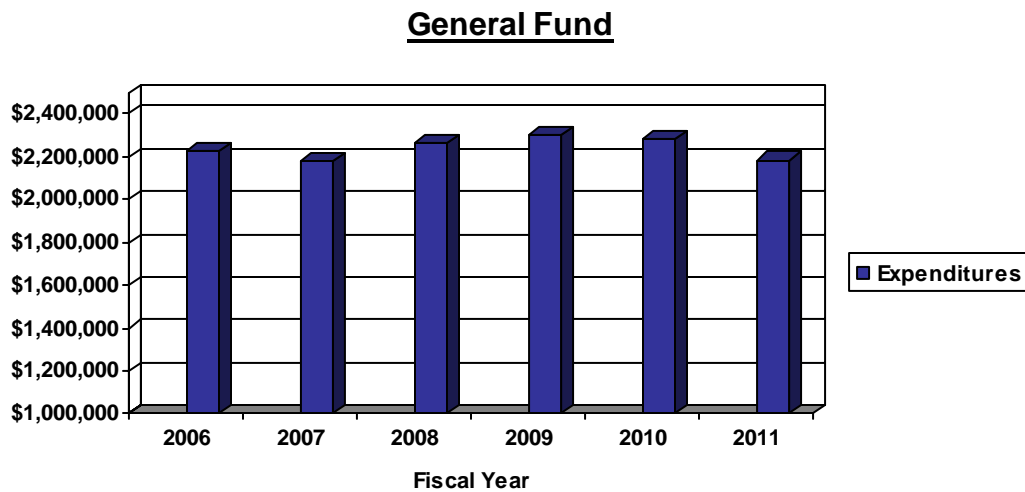
FUND 101 – REVENUES

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
402.000	Current Real Property Tax	\$1,097,553	\$1,159,475	\$1,168,700	\$1,149,200
410.000	Current Personal Property Tax	\$71,196	\$0	\$0	\$0
411.000	Delinq. Personal Property Tax	\$950	\$5,065	\$5,400	\$3,000
412.000	Special Assessments	\$0	\$0	\$0	\$0
415.000	Interest on Special Assmnts.	\$0	\$0	\$0	\$0
437.000	IFT & CFT Taxes	\$3,581	\$3,000	\$3,000	\$3,000

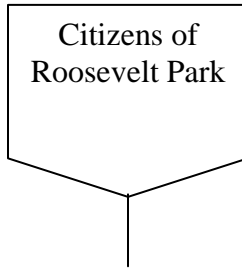
446.000	Interest on Taxes	\$7,048	\$5,077	\$4,000	\$4,000
448.000	Collection Fees	\$61,822	\$61,408	\$53,300	\$58,400
451.000	Business Licenses	\$4,245	\$5,005	\$4,800	\$5,100
452.000	Registration Fees	\$1,732	\$1,740	\$2,200	\$2,200
453.000	Rental Certification Fees	\$5,350	\$4,600	\$5,300	\$5,800
475.000	ZBA/Planning Commission	\$1,607	\$0	\$1,000	\$1,000
476.000	Building Permits	\$33,117	\$23,218	\$21,000	\$18,000
477.000	Electrical Permits	\$13,155	\$10,013	\$10,000	\$8,800
478.000	Plumbing Permits	\$10,645	\$7,195	\$7,000	\$5,500
479.000	Mechanical Permits	\$18,486	\$12,325	\$10,000	\$10,000
480.000	Plan Review Fees	\$250	\$2,175	\$300	\$500
544.000	State Funded Police Training	\$1,569	\$0	\$1,600	\$1,600
575.000	State Sales Tax	\$332,569	\$294,320	\$285,200	\$281,600
576.000	Liquor Licenses	\$3,763	\$3,836	\$3,700	\$3,700
588.000	DDA Reimbursements	\$156,800	\$154,000	\$156,000	\$156,000
642.000	Concession Sales	\$0	\$0	\$0	\$0
642.100	Arts & Crafts	\$640	\$472	\$500	\$500
655.000	Forfeitures-Police Matters	\$0	\$1,921	\$200	\$1,000
656.000	District Court Fines	\$13,729	\$13,814	\$8,000	\$12,000
657.000	Parking Fines	\$4,670	\$6,450	\$3,000	\$4,000
665.000	Interest on Investments	\$34,343	\$6,992	\$22,000	\$11,000
665.100	Gain/Loss on Investments	\$64	\$0	\$0	\$0
670.000	Cable Franchise Agreement	\$46,895	\$49,398	\$39,500	\$40,800
676.000	Administrative Revenue	\$256,266	\$278,905	\$246,100	\$221,800
679.000	Insurance Claim	\$0	\$0	\$0	\$0
690.000	Community Center/Pavilion	\$7,850	\$7,190	\$8,500	\$8,000
693.000	Election Reimbursements	\$0	\$0	\$1,000	\$1,000
694.000	Miscellaneous Revenue	\$17,059	\$5,923	\$15,000	\$15,000
694.100	Garbage Bag/Tag Sales	\$1,330	\$1,868	\$1,500	\$1,500
695.000	Grant Revenue	\$0	\$0	\$0	\$0
696.000	Fines - Civil Infractions	\$90	\$50	\$200	\$200
699.000	Transfer from other Fund	\$0	\$0	\$0	\$0
699.100	Office & Garage Reimbursement	\$35,170	\$35,150	\$35,200	\$38,700
699.200	Labor Transfer	\$177,215	\$160,015	\$158,200	\$164,030
		\$0	\$0	\$0	\$0
	Total	\$2,420,759	\$2,320,600	\$2,281,400	\$2,236,930

The proposed General Fund expenditures for 2011 total \$2,185,800 which is down 4% from 2010. Reduced staffing and the expanded use of part-time employees have been significant and will continue to be critical in balancing the 2011 General Fund budget. All departments have been affected. DPW is operating with fewer full-time staff, as is City Hall and the Police Department. Steady increases in items over which we have no or very little control such as retirement contributions for both active employee and retiree health insurance combined with the cost of commodities such as gas and energy continues to make it a challenge to maintain a balanced budget.

The past several years have brought unprecedented increases in health insurance costs to all local governments, and with no end in sight this dilemma poses a serious concern to future budgets. In 2010 the City paid \$136,388 for employee health insurance and the same coverage is expected to cost \$185,388 in 2011. This equates to an increase of \$49,000 or 36% in a single fiscal year. Currently, the City of Roosevelt Park is considering efforts that will reduce health insurance costs such as employee cost-sharing or changing the insurance provider. As these costs continue to rise we must commit to an ongoing evaluation and search for alternatives to prevent this from impacting the City's long term financial condition.



**CITY
COUNCIL
Department 101**



Rod Buikema, Mayor
 Robert D. Young, Mayor Pro-Tem
 Laura Fitzpatrick, Council Member
 Bob Grevious, Council Member
 Eric Grimm, Council Member
 Thomas Hasper, Council Member
 Susan Lumley, Council Member

The City Council is responsible for the legislative actions of the City of Roosevelt Park such as passing ordinances, resolutions and proclamations and to “exercise all the legislative powers conferred upon the City by the Constitution, the General Laws of the State of Michigan and by this Charter”. Further, “Each Council Member shall hold office for a term of three (3) years from the first Monday following the regular City election at which they are elected. The terms of office shall be limited to three consecutive terms of three years”. Also, “City Council shall appoint a City Manager, a Clerk, an Assessor, a Treasurer, a Chief of Police, a Superintendent of Public Works, a Fire Chief, a Board of Review and such additional offices as it deems necessary for the operation of the City government”. (Source: Charter of the City of Roosevelt Park)

DEPT 101 – CITY COUNCIL

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
703.000	Salaries - Per Diem	\$4,725	\$5,175	\$5,700	\$5,700
714.000	Fringe Benefits	\$0	\$9	\$100	\$100
715.000	Social Security	\$361	\$396	\$400	\$400
856.000	Meeting Expense	\$493	\$375	\$500	\$500
864.000	Conferences & Workshops	\$5,360	\$1,063	\$5,000	\$5,000
880.000	Public Relations	\$1,109	\$1,603	\$1,600	\$1,600
882.000	Personnel Relations	\$583	\$520	\$800	\$800
884.000	Mayor Exchange	\$0	\$0	\$0	\$0
886.000	Civic Promotion	\$43	\$330	\$500	\$500
956.000	Miscellaneous	\$461	\$227	\$500	\$500
958.000	Memberships & Dues	\$300	\$0	\$300	\$300
	Total	\$13,435	\$9,698	\$15,400	\$15,400

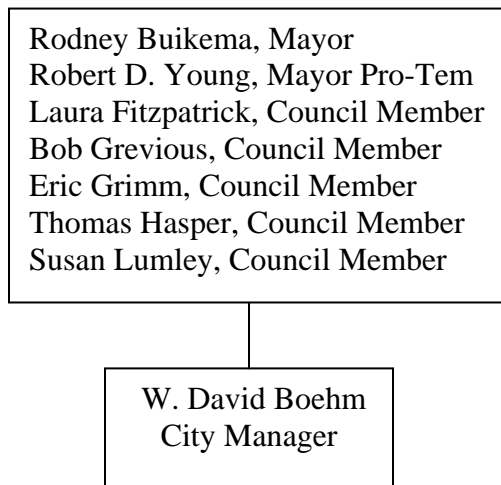
CITY ATTORNEY
Department 145

The City Attorney is responsible for representing the City in all litigation, prosecution and general legal matters. The City Attorney works for and at the direction of the City Manager and Steve Stapleton of Law, Weathers, and Richardson has served in this capacity since 1999.

DEPT 145 – ATTORNEY

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
826.000	Legal Fees	\$17,776	\$21,655	\$17,800	\$17,800
827.000	Legal Fees - Special	\$3,633	\$19,966	\$1,000	\$1,000
828.000	Prosecution	\$6,104	\$11,610	\$7,000	\$8,000
829.000	Labor Attorney Fees	\$4,411	\$38,686	\$5,000	\$5,000
829.001	Labor Attorney Fees – Special		\$29,360		
	Total	\$31,924	\$121,277	\$30,800	\$31,800

CITY MANAGER
Department 172



The City Manager, upon receiving direction and guidance from the City Council, is the Chief Administrative Officer of the City and is responsible for the daily operation of the City of Roosevelt Park. The City Manager is responsible for submitting the annual budget to the City Council for approval and then monitors the budget to ensure the City is operating within its means. The City Manager is also responsible for all personnel matters and ultimately, for ensuring the City is providing the level of services mandated by the citizens.

DEPT 172 – CITY MANAGER

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
705.000	Full-Time Employees	\$65,505	\$70,308	\$69,700	\$69,700
710.000	Car Allowance	\$3,300	\$3,600	\$3,600	\$3,600
714.000	Fringe Benefits	\$15,855	\$17,850	\$18,900	\$21,500
715.000	Social Security	\$5,008	\$5,375	\$5,100	\$5,200
718.000	City's Share Retirement	\$12,210	\$11,803	\$10,800	\$11,800
856.000	Meeting Expense	\$93	\$497	\$400	\$400
864.000	Conferences/Training	\$121	\$465	\$1,000	\$800
940.000	Cell Phone Rental	\$500	\$453	\$500	\$500
958.000	Memberships & Dues	\$600	\$634	\$600	\$600
	Total	\$103,192	\$110,985	\$110,600	\$114,100

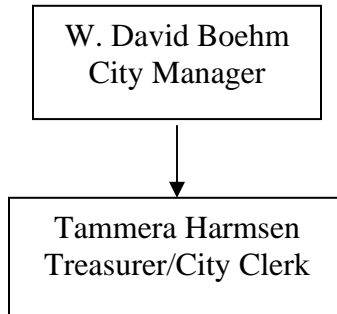
ASSESSOR
Department 209

The City of Roosevelt Park contracts with the Muskegon County Equalization Department for the assessing of all properties within the City. Assessments taken January 1st of each year determine the amount of revenue received by the City and the Downtown Development Authority from taxes levied on real and personal property. The Assessor monitors the issuance of building permits and other improvements made to property during the course of the year to ensure these are properly reflected on the annual assessment. The Assessor also assists with all tax appeals.

DEPT 209 - ASSESSOR

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
703.000	Board of Review – Per Diem	\$500	\$508	\$600	\$600
818.000	Contract Services	\$29,790	\$31,244	\$30,000	\$31,000
	Total	\$30,290	\$31,752	\$30,600	\$31,600

**CITY CLERK
Department 215**



The City Clerk is responsible for maintaining all vital records of the City. This requires the City Clerk to attend, prepare and maintain minutes of all City Council and DDA meetings. The Clerk or other City staff attend and prepare the minutes of all Planning Commission and Zoning Board of Appeals meetings. The City Clerk and staff also administer all Oaths of Office, perform voter registration transactions, conduct elections, issue business licenses and assist in the overall office operations.

The Clerk does handle any school elections and the City is then reimbursed by the Mona Shores and Muskegon Area Intermediate School Districts.

DEPT 215 – CITY CLERK

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
706.000	Full-time Employees	\$27,315	\$26,964	\$26,300	\$26,900
707.000	Part-time Employees	\$0	\$0	\$0	\$0
707.100	Salaries - Election Employees	\$3,964	\$934	\$2,000	\$2,000
714.000	Fringe Benefits	\$10,293	\$11,862	\$10,800	\$13,800
715.000	City's Share Social Security	\$2,130	\$2,049	\$2,100	\$2,100
718.000	City's Share Retirement	\$6,166	\$4,559	\$5,000	\$5,000
728.000	Election Supplies	\$1,450	\$1,464	\$1,200	\$1,200
809.000	Ordinance Codification	\$400	\$400	\$400	\$500
864.000	Conferences/Training	\$908	\$237	\$1,500	\$1,500
904.000	Printing	\$460	\$1,651	\$2,600	\$2,000
905.000	Publishing	\$2,361	\$2,251	\$5,000	\$5,100
955.000	Voting Machines	\$0	\$140	\$0	\$0
956.000	Miscellaneous	\$79	\$15	\$100	\$100
958.000	Memberships & Dues	\$102	\$118	\$300	\$200
	Total	\$55,628	\$52,644	\$57,300	\$60,400

PERSONNEL EXPENSES
Department 226

This section of the Budget tracks the expenses associated with providing health insurance and other post-employment benefits (OPEB) to the City’s retirees. It also has previously budgeted for any costs associated with testing potential new employees and related personnel matters.

In 2006 the City last completed an actuarial study of the funding required for health insurance for retirees. This expense has been covered by an annual appropriation, on a “pay as you go basis”. The Governmental Accounting Standards Board (GASB) requires that this obligation be funded in the same manner as other retirement costs are currently funded. The actuarial study determined that the City starting in 2009 needed to set-aside just under 16% of current payroll to meet this GASB requirement. The implications of such an expense are significant and there is no indication of future relief.

An actuarial study is once again planned for 2010 to remain in compliance with GASB Statements 43 and 45. FY 2011 will anticipate an increase in retiree insurance (Account #714.300) from 2010.

DEPT 226 – PERSONNEL

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
714.300	Retiree Insurances	\$63,549	\$80,548	\$56,500	\$61,000
718.100	ICMA Match	\$10,000	\$5,850	\$10,000	\$8,000
813.000	Personnel Evaluations	\$0	\$0	\$3,800	\$3,000
814.000	Tuition Reimbursements	\$0	\$0	\$0	\$0
818.000	Contract Services	\$0	\$0	\$0	\$0
	Total	\$73,549	\$86,398	\$70,300	\$72,000

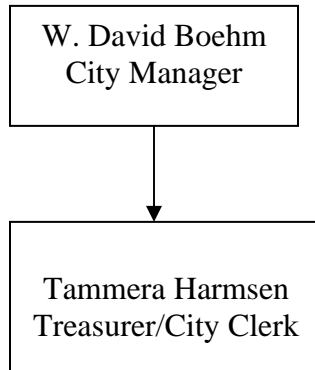
OFFICE OPERATIONS
Department 250

Line items within this section of the Budget contain the funds necessary for the general operation of City Hall that range from postage expenses to the annual cost for the audit. In years past the postage meter, copy machine, phone system, and City Hall computer system server were replaced due to age or equipment failure. Although no significant capital expenditures were realized during the 2009 budget year, two hard drives were replaced in City Hall computers during FY 2010. In 2011, Account # 815.200 will cover the replacement of the server that controls the City Hall computer system.

DEPT 250 – OFFICE OPERATIONS

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
706.000	Full-time Employees	\$0	\$13,760	\$24,700	\$25,300
707.000	Part-time Employees	\$15,465	\$10,000	\$10,000	\$10,000
714.000	Fringe Benefits	\$1,603	\$12,926	\$10,000	\$13,000
715.000	City's Share Social Security	\$1,314	\$1,838	\$1,800	\$2,500
718.000	City's Share Retirement	\$0	\$4,031	\$3,300	\$4,000
727.000	Office Supplies	\$5,655	\$6,250	\$4,800	\$4,900
733.000	Postage	\$8,962	\$6,796	\$8,500	\$8,500
807.000	Audit Fees	\$12,800	\$13,175	\$14,000	\$14,500
815.100	Computer Software	\$0	\$0	\$0	\$0
815.200	Computer Hardware	\$849	\$1,657	\$1,000	\$2,800
819.000	Software Support	\$5,418	\$5,369	\$7,500	\$7,500
853.000	Telephone	\$5,794	\$4,227	\$6,000	\$6,800
866.000	Mileage Reimbursement	\$0	\$0	\$100	\$100
885.000	Insurance Bonds	\$0	\$0	\$0	\$0
903.000	Newsletter	\$1,076	\$2,456	\$2,300	\$2,300
932.000	Computers / Technology	\$1,442	\$708	\$2,000	\$2,000
934.000	Office Equipment Maintenance	\$1,011	\$1,002	\$2,000	\$2,000
959.000	Books & Periodicals	\$151	\$232	\$100	\$100
985.000	Misc. Equipment	\$1,818	\$0	\$1,000	\$1,000
	Total	\$63,358	\$84,427	\$99,100	\$107,300

TREASURER
Department 253



The Treasurer is responsible for accounting on all receipts and disbursements of City monies, in addition to overseeing such areas as employee insurance, personnel files, payroll and all pertinent or required reports. The Treasurer also serves as the support person for the City's financial system.

The Treasurer works with the City Manager and other key staff to identify ways to continually improve the City's financial condition. The Treasurer also assists the City Manager in identifying methods of financing for the various projects and improvements that are scheduled for implementation in the coming years.

DEPT 253 – TREASURER

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
706.000	Full-time Employees	\$26,064	\$27,295	\$26,300	\$26,900
707.000	Part-time employees	\$0	\$0	\$0	\$0
714.000	Fringe Benefits	\$14,745	\$12,110	\$11,100	\$14,200
715.000	City's Share Social Security	\$2,128	\$2,075	\$2,100	\$2,200
718.000	City's Share Retirement	\$5,585	\$4,559	\$4,800	\$4,900
815.100	Computer Software - Purchase	\$0	\$0	\$0	\$0
864.000	Conferences & Workshops	\$1,456	\$1,697	\$1,500	\$1,500
940.000	Cell Phone Rental		\$160	\$500	\$500
956.000	Miscellaneous	\$0	\$151	\$100	\$100
958.000	Memberships & Dues	\$173	\$248	\$300	\$300
960.000	Bank Service Charges	\$0	\$0	\$1,000	\$100
961.000	Investment Fees	\$0	\$0	\$0	\$0
	Total	\$50,151	\$48,295	\$47,700	\$50,700

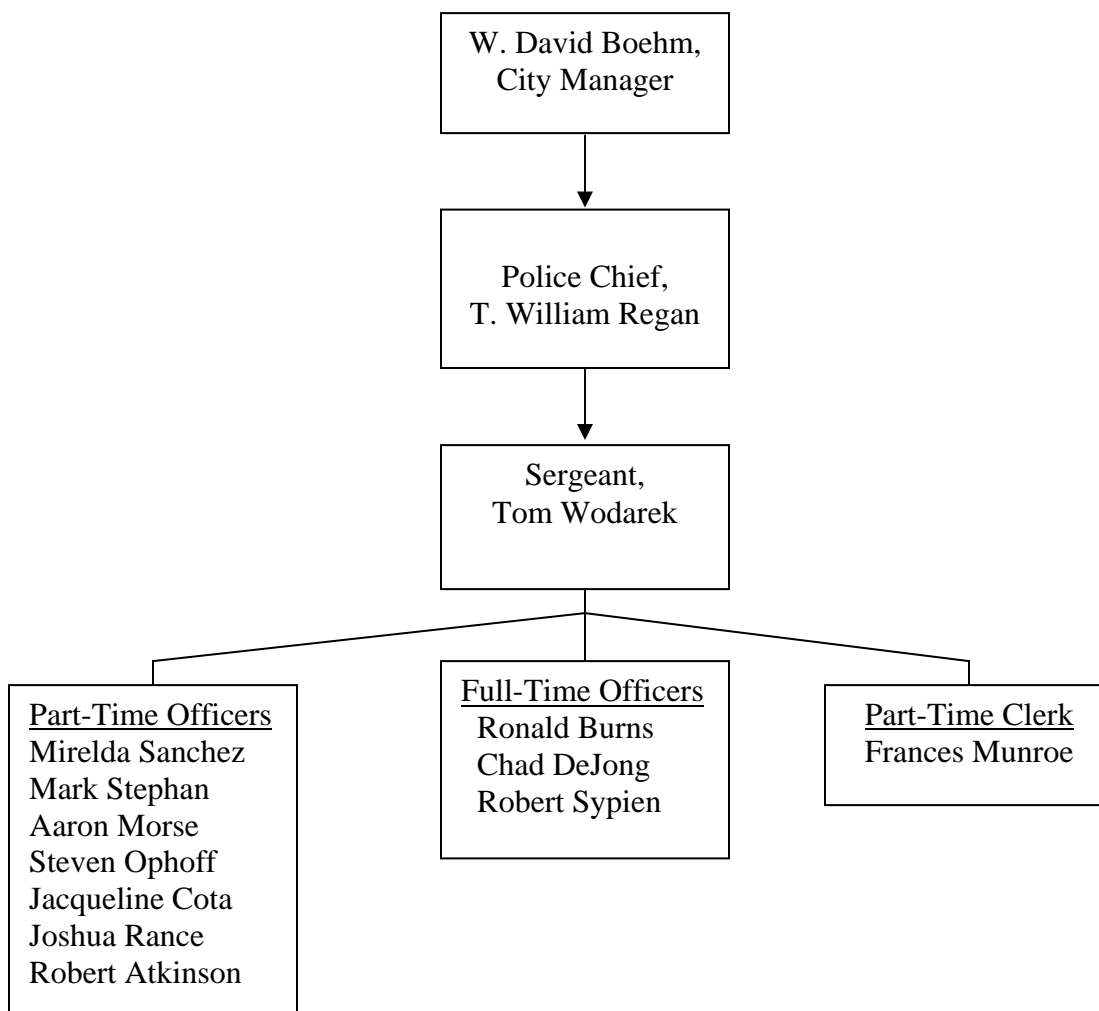
CITY HALL – GARAGE & GROUNDS
Department 265

This departmental budget contains funding for the physical operations and maintenance of the City Hall and other public facilities. The 2011 budget includes \$5,000 (Account # 835) for maintenance and \$10,000 (Account # 975) for improvements to City facilities. A State of Michigan Energy Audit conducted in 2006 indicated several areas of improvement, whereby the City might reduce its energy costs for City-owned structures. A significant expenditure was made in 2006 via both grant funds and use of the City’s fund balance to make accessibility improvements to the Community Center. In 2007 additional improvements were made to the Community Center to improve the existing heating/cooling system and reduce energy costs. In 2008 the entry doors at City Hall were replaced and in 2009 several windows were also replaced for greater energy efficiency. In 2010 all furnaces were inspected and general maintenance was performed to prolong the service life of the heating system. Potential projects in FY 2011 may include a new roof (shingles) on the pole building at the DPW site and new roofing for the community center and gazebo along with small-scale landscaping improvements to City Hall. The generator at City Hall may also be slated for replacement in 2011.

DEPT 265 – CITY HALL

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
726.000	Supplies & Materials	\$2,087	\$2,988	\$3,000	\$3,000
808.000	General Insurance	\$30,789	\$31,851	\$39,000	\$36,000
834.000	Building Cleaning	\$3,174	\$4,165	\$4,000	\$4,200
835.000	Building Maintenance	\$4,344	\$4,170	\$5,000	\$5,000
920.000	Utilities - Water & Sewer	\$0	\$0	\$0	\$0
921.000	Utilities - Electricity	\$8,794	\$8,028	\$9,000	\$10,000
922.000	Utilities - Gas	\$13,807	\$15,121	\$19,000	\$18,000
956.000	Miscellaneous	\$212	\$0	\$100	\$100
975.000	Building Improvements	\$6,239	\$3,684	\$5,000	\$10,000
	Total	\$69,446	\$70,007	\$84,100	\$86,300

POLICE DEPARTMENT
Department 301



As members of the Roosevelt Park Police Department our mission is to provide a professional community-oriented police service. The department is committed to creating and maintaining an active community partnership to assist citizens in identifying and solving problems to improve the quality of life in our neighborhoods. Ultimately, we are dedicated to protecting life and property while maintaining order to assure fair and equal treatment to everyone. The department consists of capable, caring individuals doing important and satisfying work for the citizens of our community. Therefore, we respect, trust, and support each other. We truly enjoy our work and take pride in our accomplishments.

The objectives of the Police Department are to patrol the streets and neighborhoods of the City, to respond to any citizen's call for service, to assist with all motor vehicle accidents, to investigate all criminal incidents, to work cooperatively with other area law enforcement agencies, and to provide an atmosphere of safety and security in Roosevelt Park. The City's Police Department consists of four full-time employees, seven part-time officers and one part-

time police clerk. FY 2010 saw the purchase of two new Ford Crown Vic Police Interceptors that will replace the two Chevy Impalas from 2007 and 2008. In 2011, the Police Department will continue enforcement of the City's laws and will work to ensure the welfare and safety of the community. Members of the department will accomplish this with a continued emphasis on training and professionalism by each officer and by the department as a whole.

DEPT 301 – POLICE

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
706.000	Full-time Employees	\$316,726	\$238,990	\$250,400	\$237,500
706.001	Part-time Employees (office)	\$0	\$0	\$13,000	\$15,000
707.000	Part-time Employees	\$46,270	\$70,508	\$50,000	\$67,000
708.000	Overtime	\$39,798	\$33,792	\$40,000	\$40,000
708.100	Holiday Pay	\$8,425	\$6,101	\$10,000	\$9,000
708.200	Witness Fees	\$0	\$30	\$100	\$100
708.300	Longevity	\$6,011	\$5,000	\$5,000	\$5,000
709.000	Clothing Allowance	\$1,979	\$4,546	\$2,000	\$2,000
713.000	Uniform Cleaning	\$370	\$549	\$600	\$600
714.000	Fringe Benefits	\$79,886	\$65,170	\$88,500	\$84,200
715.000	City's Share Social Security	\$33,025	\$27,783	\$28,100	\$26,200
718.000	City's Share Retirement	\$56,101	\$47,409	\$59,000	\$59,000
718.100	City's ICMA Match	\$9,768	\$7,530	\$9,500	\$10,000
727.000	Office Supplies	\$803	\$758	\$1,200	\$1,200
729.000	Photographic Supplies	\$9	\$75	\$200	\$100
741.000	Firearms Training	\$0	\$1,488	\$500	\$500
742.000	Operating Supplies	\$787	\$1,024	\$700	\$1,000
751.000	Gas & Oil	\$22,573	\$17,422	\$21,000	\$21,000
795.000	Operating Supplies (Vehicles)	\$213	\$313	\$600	\$600
840.000	Education & Training	\$0	\$588	\$1,000	\$1,000
841.000	State Funded Police Training	\$572	\$275	\$1,000	\$1,000
851.000	Equipment Maintenance	\$1,620	-\$278	\$1,800	\$1,800
855.000	Central Dispatch	\$39,980	\$44,511	\$38,500	\$38,000
856.000	Meeting Expense	\$0	\$50	\$100	\$200
864.000	Conferences & Workshops	\$0	\$0	\$800	\$800
870.000	Medical Lab Fee	\$1,050	\$525	\$300	\$500
882.000	Personnel Relations	\$0	\$2,250	\$100	\$100
935.000	Vehicle Repair/Maintenance	\$4,697	\$12,067	\$6,000	\$6,000
937.000	Vehicle Purchase/Refurbish	\$21,195	\$1,129	\$24,300	\$0
940.000	Cell Phone Rental	\$603	\$519	\$500	\$500
943.000	Equipment Rental	\$0	\$0	\$0	\$0
956.000	Miscellaneous	\$75	\$358	\$100	\$100
958.000	Memberships & Dues	\$100	\$125	\$100	\$100
977.000	New Equipment	\$99	\$6,232	\$1,000	\$1,700
	Total	\$692,735	\$596,839	\$656,000	\$631,800

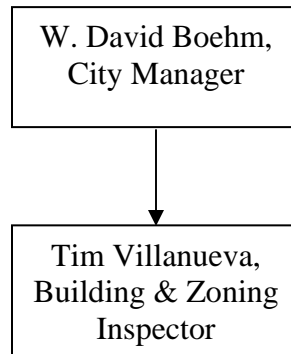
**FIRE & EMS
Department 336**

The City of Roosevelt Park has extended the long-term contractual relationship with the City of Norton Shores for fire and emergency medical services (EMS) to include an additional ten years. By contracting this service, Roosevelt Park does not have to directly finance the major capital expenditures associated with operating a full-scale fire department. For FY 2010, the following line item reflects the full cost of this contracted service that was negotiated over the past year. The Downtown Development Authority account still covers 25% of the costs and in prior years this expense has been split between this General Fund account and the DDA budget.

DEPT 336 – FIRE & EMS

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
818.000	Contract Services	\$284,933	\$293,057	\$301,900	\$207,800
	Total	\$284,933	\$293,057	\$301,900	\$207,800

**INSPECTIONS
Department 387**



The Building & Zoning Department is responsible for issuing permits for building, electrical, plumbing, and mechanical improvements made within the community. The Building & Zoning Department is also responsible for nuisance abatement and zoning enforcement matters. In addition to the inspections required by the State’s building codes, this department performs all inspections required by the City’s rental licensing ordinance. Rental inspections are performed on all registered rental properties annually and all property maintenance is enforced per the International Property Maintenance Code that has been adopted by the City. The Building and Zoning Inspector assists city staff with planning commission meetings and other boards such as the construction board of appeals and zoning board of appeals.

DEPT 387 – INSPECTIONS

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
707.000	Part-time Employees	\$37,427	\$32,073	\$28,000	\$28,000
714.000	Fringe Benefits	\$916	\$1,090	\$1,000	\$800
715.000	Social Security	\$2,830	\$2,961	\$2,200	\$2,400
818.000	Contract Services	\$2,049	\$1,983	\$1,000	\$500
818.500	Contract Services - Electrical	\$12,827	\$7,579	\$7,500	\$6,000
818.600	Contract Services - Plumbing	\$23,819	\$16,604	\$15,000	\$12,800
864.000	Conferences & Workshops	\$0	\$375	\$500	\$400
904.000	Printing	\$453	\$349	\$200	\$200
940.000	Cell Phone	\$599	\$519	\$500	\$500
943.000	Equipment Rental	\$855	\$0	\$1,000	\$1,000
958.000	Memberships & Dues	\$235	\$530	\$300	\$300
959.000	Books & Periodicals	\$571	\$210	\$200	\$200
985.000	Equipment Purchases	\$154	\$0	\$0	\$0
	Total	\$82,735	\$64,273	\$57,400	\$53,100

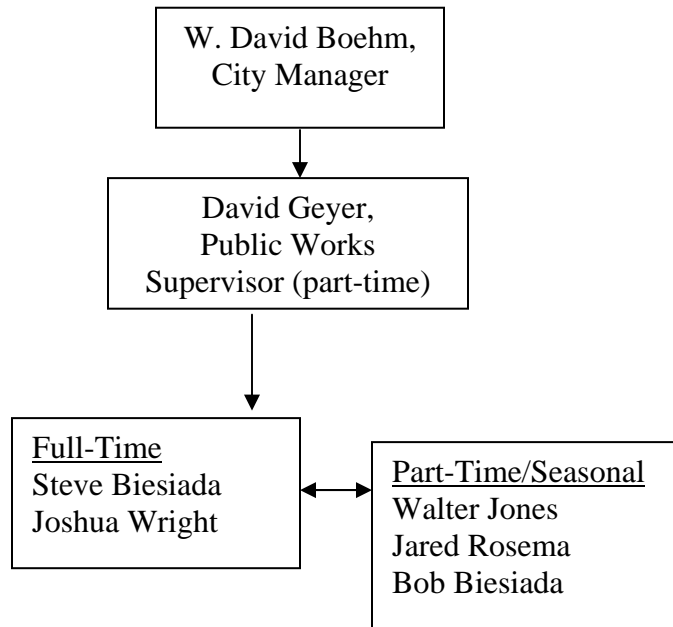
PLANNING COMMISSION / ZONING BOARD OF APPEALS
Department 400

The Planning Commission typically meets on the fourth Monday of every month to review and make recommendations on zoning issues and site plans and the Zoning Board of Appeals will meet on an as-needed basis. Funds are once again budgeted in FY2011, to allow members of the Planning Commission to attend training workshops upon availability.

DEPT 400 – PLANNING COMMISSION & ZONING BOARD OF APPEALS

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
864.000	Conferences & Workshops	\$0	\$0	\$200	\$200
	Total	\$0	\$0	\$200	\$200

PUBLIC WORKS
Department 446



The Department of Public Works (DPW) staff is in place to monitor and maintain the City’s physical infrastructure; with the over-arching goal of improving the quality of life for the residents and business owners. To accomplish this end, the DPW will make every effort to ensure that all City-owned streets, sidewalks, park areas, playground equipment, and public utilities are maintained to their highest level. The DPW staff will focus on “working smarter” by responding to opportunities and threats as they occur; and by determining what needs to be done in a swift manner to maintain our performance level to a maximum.

Internal Goal: Concentrate on planning, organizing, and directing to assure that service delivery remains optimal by utilizing our current resources to the fullest and through addressing all departmental needs in a proactive manner.

Objectives to achieve:

1. Expedite the process of maintaining the nine municipal parks; including grass cutting, leaf pick-up, and snow removal.
2. Be resourceful with current City-owned equipment to mitigate the burden of replacing expensive items.
3. Remain attentive and responsive to the needs of the community by staying on course and responding to citizen requests in a timely fashion.
4. Maintain and improve the overall work environment to always encourage a strong effort and reward employee excellence.
5. Develop an organizational structure that is conducive towards the safe, efficient, and effective delivery of municipal services.

DEPT 446 – PUBLIC WORKS

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
706.000	Full-time Employees	\$173,250	\$175,868	\$161,500	\$161,500
707.000	Part-time Employees	\$40,304	\$32,503	\$27,500	\$32,700
708.000	Overtime			\$10,000	\$0
708.003	Longevity	\$16,759	\$13,719	\$14,000	\$14,000
713.000	Uniform Cleaning	\$3,440	\$1,661	\$5,000	\$2,000
714.000	Fringe Benefits	\$1,656	\$1,645	\$1,900	\$1,600
715.000	Social Security	\$92,970	\$73,250	\$74,800	\$75,500
718.000	City's Share Retirement	\$21,186	\$16,296	\$15,500	\$15,500
726.000	Supplies & Materials	\$32,140	\$27,021	\$24,200	\$23,700
732.000	Planting Trees	\$2,268	\$1,960	\$1,000	\$2,000
818.000	Contract Services	\$698	\$0	\$1,000	\$1,000
818.100	Contractual Snow Plowing	\$0	\$0	\$0	\$0
840.000	Education & Training	\$0	\$0	\$200	\$200
851.000	Equipment Maintenance	\$0	\$0	\$100	\$100
864.000	Conferences & Workshops	\$210	\$120	\$200	\$200
881.000	Holiday Decorations	\$31	\$0	\$1,000	\$500
924.000	Electricity - Street Lighting	\$47,269	\$52,418	\$41,500	\$47,500
926.000	Street Lighting Project	\$170	\$0	\$0	\$0
940.000	Pager /Cell Phone Rental	\$264	\$375	\$500	\$500
943.000	Equipment Rental	\$9,720	\$15,250	\$12,000	\$11,000
956.000	Miscellaneous	\$760	\$425	\$500	\$500
958.000	Memberships & Dues	\$70	\$533	\$300	\$200
	Total	\$443,165	\$413,044	\$392,700	\$390,200

**SIDEWALKS
Department 449**

Due to financial restraints to the general fund the amount budgeted for sidewalk replacement has not increased significantly in recent years. Requests to replace sidewalks will be closely evaluated and most of the work will be done using city staff. Only the more obvious or unsafe sections of sidewalk will be replaced as the total budget amount remains the same for FY 2011.

DEPT 449 - SIDEWALKS

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
818.000	Contract Services	\$3,348	\$340	\$2,500	\$3,000
943.000	Equipment Rental	\$8,114	\$502	\$2,500	\$2,000
	Total	\$11,462	\$842	\$5,000	\$5,000

SANITATION
Department 521

The City provides sanitation collection service to its residents in part through a contract with RMS Disposal. Under the contract, RMS will provide “typical” residential trash or garbage pick-up on a weekly basis providing each residence with a 95 gallon container. This service contract also includes year round weekly recycling and yard waste removal for residents from April - November. Brush chipping and heavy/bulk item removal services will continue on a weekly basis and is performed by the DPW.

DEPT 521 - SANITATION

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
818.000	Contract Services	\$156,911	\$161,969	\$168,500	\$169,900
943.000	Equipment Rental	\$10,732	\$13,883	\$10,000	\$9,000
956.000	Miscellaneous	\$1,449	\$947	\$1,000	\$1,000
	Total	\$169,092	\$176,799	\$179,500	\$179,900

PARKS, RECREATION & CONCESSIONS
Department 690

As in FY 2010, the City will again only provide limited recreational services beyond the ongoing maintenance of its nine municipal parks. The city did remove an old slide and replaced it with a new play structure at Wells Park “tot lot” in 2010 in addition to improvements to several swing sets and new fencing at Delmar Park. Tennis court maintenance will be a major project for 2011 as the city decides to go apply for grant funding to assist with this improvement. FY 2011 has \$20,000 allocated under capital improvements to cover the City’s share of a recreation grant if needed. The Arts and Craft program at the Community Park was well attended during 2010 and funds are budgeted for the program to continue in 2011.

DEPT 690 – PARKS, RECREATION, & CONCESSIONS

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
707.200	Seasonal Employees	\$1,462	\$1,260	\$1,000	\$1,000
714.000	Fringe Benefits	\$38	\$39	\$100	\$100
715.000	City's Share Social Security	\$112	\$96	\$100	\$100
726.000	Supplies & Materials	\$8,748	\$5,760	\$7,000	\$500
734.000	Products	\$0	\$0	\$0	\$0
818.000	Contract Services	\$6,427	\$7,350	\$4,000	\$6,000
822.000	Construction Services	\$0	\$0	\$0	\$0
835.000	Building Maintenance	\$42	\$322	\$500	\$500
892.000	RP Youth Athletics	\$0	\$0	\$0	\$0
893.000	Norton Shores Rec. Subsidy	\$0	\$930	\$1,500	\$1,700

921.000	Utilities - Electric	\$3,537	\$3,640	\$3,700	\$3,700
922.000	Utilities - Gas	\$2,920	\$2,505	\$3,500	\$3,500
933.000	Playground Equip. Repair	\$0	\$98	\$500	\$500
943.000	Equipment Rental	\$21,656	\$18,531	\$14,500	\$12,800
956.000	Miscellaneous	\$0	\$0	\$100	\$100
970.000	Capital Improvements	\$5,248	\$7,622	\$5,000	\$20,000
976.000	Music in the Park	\$850	\$900	\$1,000	\$1,000
	Total	\$51,040	\$49,053	\$42,500	\$51,500

GENERAL FUND OTHER

Department 730

This account is set up to fund expenses used for dues and membership fees to participate in and receive services from other entities. Muskegon Area Transit System (MATS) operates the bus service throughout greater Muskegon area. West Michigan Shoreline Regional Development Commission (WMSRDC) is the local Metropolitan Planning Organization that distributes the transportation funds received from State and Federal sources. Muskegon Area First is a county-wide economic development agency that works to bring together public/private partnerships to bolster economic activity. The Michigan Municipal League advocates for municipalities at the state level to ensure state policy is favorable towards municipal interests. In 2009 a line item (Account # 894) was added to accommodate gypsy moth spraying.

DEPT 730 – GENERAL FUND OTHER

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
887.000	MATS Operation	\$6,205	\$6,205	\$6,400	\$6,400
888.000	WMSRDC	\$1,560	\$1,560	\$1,600	\$1,600
889.000	Muskegon Area First	\$6,109	\$6,109	\$6,200	\$6,200
890.000	Michigan Municipal League	\$2,350	\$2,653	\$2,500	\$2,500
894.000	Gypsy Moth Spraying		\$6,450	\$0	\$0
	Total	\$16,224	\$22,977	\$16,700	\$16,700

TRANSFER TO OTHER FUND
Department 990

On occasion it becomes necessary to transfer funds to another to cover expenses that may arise unexpectedly or to assist with a large expenditure from another fund. In FY 2011, it will be necessary to transfer \$80,000 from the general fund into Local Streets to cover the cost associated with a Local Street project to be determined by Council.

DEPT 990 – TRANSFER TO OTHER FUND

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
999.100	Transfer to Major Streets	\$0	\$0	\$0	\$0
999.200	Transfer to Local Streets	\$0	\$0	\$84,100	\$80,000
	Total	\$0	\$0	\$84,100	\$80,000

TOTAL GENERAL FUND EXPENDITURES

2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$2,232,741	\$2,226,382	\$2,179,646	\$2,245,484	\$2,232,368	\$2,281,400	\$2,185,800

General Fund - Fund Balance Amounts

Fund Balance 11-30-02	\$386,378
Fund Balance 11-30-03	\$320,667
Fund Balance 11-30-04	\$326,190
Fund Balance 11-30-05	\$364,044
Fund Balance 11-30-06	\$480,866
Fund Balance 11-30-07	\$660,864
Fund Balance 11-30-08	\$836,139
Fund Balance 11-30-09	\$924,371

MAJOR STREET FUND

Fund 202

The Major Street Fund consists of revenues received from the State of Michigan Gas and Weight Tax (Act 51) and not from local property taxes. This fund is for the maintenance of streets designated as “Major” by the Michigan Department of Transportation. According to the latest Act 51 report, the city has 4.51 miles designated as Major streets. This fund covers the purchase of road salt and since 2008 the city has been buying road salt through the State’s MI Deal program at a considerable savings. The proposed 2011 budget (Dept. 451, Account # 820 & # 822) follows closely with FY 2010 and does not include funding for any Major Street reconstruction or resurfacing project. The City continues to set aside monies when available and in the past it has taken some three to four years of budgeting to accumulate sufficient funds to undertake a significant construction project and to match the required funding for a Michigan Department of Transportation approved project. The next major street project consists of the third phase of improvements to Glenside Boulevard (Eastland to Norton) scheduled for 2012.

FUND 202 – REVENUES

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
569.000	Gas & Weight Tax	\$147,605	\$143,252	\$144,900	\$142,900
570.000	Build Michigan Program	\$5,294	\$5,289	\$5,200	\$5,200
571.000	Surface Transportation Rev.	\$4,017	\$696,930	\$0	\$0
572.000	Winter Maintenance Payments	\$0	\$0	\$1,000	\$1,000
665.000	Interest on Investments	\$6,909	\$797	\$3,000	\$1,500
665.100	Gain (loss) on investments	\$45	-\$238	\$0	\$0
672.000	(METRO)	\$10,180	\$10,245	\$10,100	\$10,100
678.000	Reimbursements	\$0	\$0	\$0	\$0
694.000	Miscellaneous Revenues	\$0	\$0	\$0	\$0
698.000	Grant Revenue		\$0		\$0
699.000	Transfer from Other Fund		\$175,000		\$0
	Total	\$174,050	\$1,031,275	\$164,200	\$160,700

FUND 202 – EXPENDITURES

DEPT. 451 – CONSTRUCTION

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
818.000	Contract Services	\$0	\$0	\$0	\$0
820.000	Engineering	\$43,690	\$135,201	\$0	\$0
822.000	Construction	\$0	\$949,552	\$0	\$0
	Total	\$43,690	\$1,084,753	\$0	\$0

DEPT. 463 – ROUTINE MAINTENANCE

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
726.000	Supplies & Materials	\$6,179	\$1,367	\$4,000	\$3,000
818.000	Contract Services	\$0	\$1,078	\$2,000	\$3,000
942.000	Office & Garage Rental	\$3,840	\$3,850	\$3,850	\$3,900
943.000	Equipment Rental	\$8,384	\$5,021	\$4,800	\$4,500
	Total	\$18,403	\$11,316	\$14,650	\$14,400

DEPT. 474 – TRAFFIC SERVICES

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
730.000	Traffic Control Supplies	\$479	\$595	\$1,000	\$500
775.000	Traffic Signals-Electricity	\$3,171	\$3,432	\$4,000	\$4,000
818.000	Contract Services	\$2,796	\$2,278	\$2,500	\$3,000
925.000	Signal Charges - Railroad	\$760	\$760	\$800	\$800
	Total	\$7,206	\$7,065	\$8,300	\$8,300

DEPT. 478 – WINTER MAINTENANCE

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
731.000	Rock Salt	\$6,056	\$4,766	\$5,000	\$3,000
943.000	Equipment Rental	\$14,101	\$15,950	\$15,000	\$15,000
	Total	\$20,157	\$20,716	\$20,000	\$18,000

DEPT. 484 - ADMINISTRATION

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
825.000	Administrative Fee	\$15,599	\$31,586	\$15,200	\$15,500
961.000	Investment Fee	\$0	\$0	\$0	\$0
990.000	Labor Transfer	\$61,837	\$46,439	\$42,000	\$42,000
990.002	Transfer to Local Streets	\$0	\$0	\$10,000	\$5,000
	Total	\$77,436	\$78,025	\$67,200	\$62,500

DEPT. 487 – CARE OF TREES

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
818.000	Contract Services	\$3,073	\$2,850	\$5,000	\$5,500
943.000	Equipment Rental	\$182	\$784	\$1,000	\$500
	Total	\$3,255	\$3,634	\$6,000	\$6,000

DEPT. 488 – CONSTRUCTION & REPAIR

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
726.000	Supplies & Materials	\$0	\$0	\$200	\$200
818.000	Contract Services	\$0	\$0	\$0	\$0
820.000	Engineering (Permits/Fees)	\$1,340	\$2,000	\$2,600	\$2,600
943.000	Equipment Rental	\$730	\$23	\$1,000	\$1,000
	Total	\$2,070	\$2,023	\$3,800	\$3,800

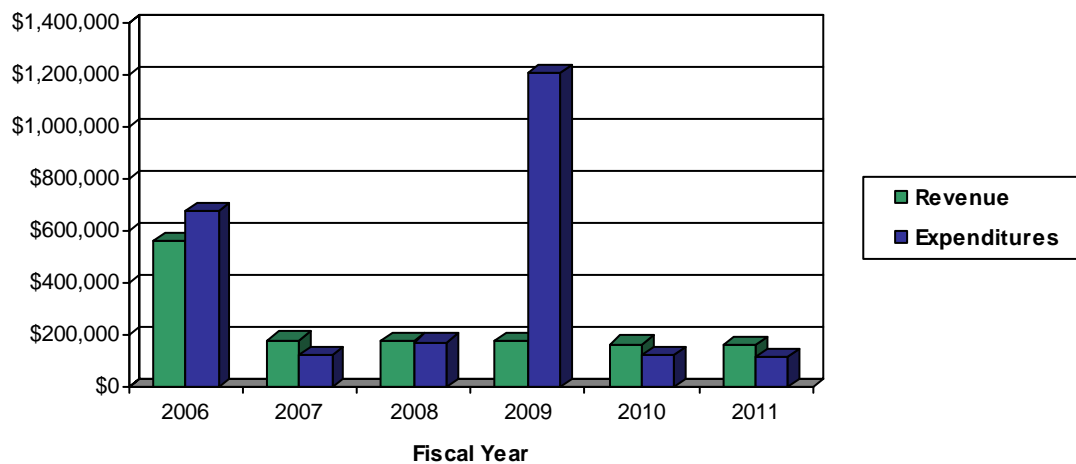
TOTAL MAJOR STREETS EXPENDITURES

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$208,682	\$459,348	\$146,378	\$678,064	\$119,490	\$172,218	\$1,207,530	\$119,950	\$113,000

Major Street Fund – Fund Balance Amounts

Fund Balance 11-30-03	\$202,018
Fund Balance 11-30-04	\$176,311
Fund Balance 11-30-05	\$214,562
Fund Balance 11-30-06	\$100,487
Fund Balance 11-30-07	\$160,514
Fund Balance 11-30-08	\$220,984
Fund Balance 11-30-09	\$162,345

Major Street Fund Activity



LOCAL STREET FUND

Fund 203

The Local Street Fund consists of revenues received from the State of Michigan Gas and Weight Tax (Act 51). This fund is for the maintenance of streets designated as “Local” by the Michigan Department of Transportation. Due to the primary residential character of Roosevelt Park the majority of our streets fall into the “Local” category with 9.49 miles total. These streets are **not** eligible for State or Federal grant money used for reconstruction.

In FY 2011, the revenues for local streets (other than the transfer) are not expected to change much from their 2010 levels. Expenditures were up slightly due to the Post Road project. With respects to road maintenance, the City will continue to investigate other alternatives to funding the repair or reconstruction of Local Streets, as Act 51 monies will never be sufficient to handle this challenge. Current data compiled by WMSRDC as a result of a road survey lists the street surfaces and the priority level to repair. This data can be used to decide what section of any street has the greatest need for improvements in the future as the city focuses on street maintenance.

The 2011 Budget contains funding for a street resurfacing project as a transfer from the General Fund in the amount of \$80,000.

FUND 203 – REVENUES

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
569.000	Gas & Weight Tax	\$56,359	\$54,723	\$56,800	\$55,700
570.000	Build Michigan Program	\$2,022	\$2,021	\$2,000	\$2,000
572.000	Winter Maintenance Pmt	\$0	\$0	\$0	\$0
665.000	Interest on Investments	\$4,053	\$472	\$2,000	\$1,000
665.100	Gain (loss) on investments	\$9	-\$48	\$0	\$0
691.000	Transfers from Major Street	\$0	\$0	\$10,000	\$5,000
699.000	Transfer from other Fund		\$44,181		\$80,000
594.000	Miscellaneous Revenue	\$0	\$0	\$0	\$0
	Total	\$62,443	\$101,349	\$70,800	\$143,700

FUND 203 – EXPENDITURES DEPT. 451 – CONSTRUCTION

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
818.000	Contract Services	\$0	\$10,264	\$60,000	\$75,000
820.000	Engineering		\$462		\$5,000
	Total	\$0	\$10,726	\$60,000	\$80,000

DEPT. 463 – ROUTINE MAINTENANCE

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
726.000	Supplies & Materials	\$116	\$179	\$1,000	\$500
818.000	Contract Services	\$0	\$0	\$0	\$0
942.000	Office & Garage Rental	\$1,800	\$1,800	\$1,800	\$2,000
943.000	Equipment Rental	\$3,204	\$3,669	\$3,500	\$3,000
	Total	\$5,120	\$5,648	\$6,300	\$5,500

DEPT. 474 – TRAFFIC SERVICES

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
730.000	Traffic Control Supplies	\$0	\$329	\$300	\$300
	Total	\$0	\$329	\$300	\$300

DEPT. 478 – WINTER MAINTENANCE

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
731.000	Road Salt/Sand	\$2,939	\$2,856	\$3,000	\$1,000
943.000	Equipment Rental	\$9,476	\$9,327	\$11,000	\$11,000
	Total	\$12,415	\$12,183	\$14,000	\$12,000

DEPT. 484 – ADMINISTRATION

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
825.000	Administrative Fee	\$4,524	\$8,874	\$6,000	\$6,000
961.000	Investment Fees	\$0	\$0	\$0	\$0
990.000	Labor Transfer	\$37,687	\$35,422	\$35,000	\$33,000
	Total	\$42,211	\$44,296	\$41,000	\$39,000

DEPT. 487 – CARE OF TREES

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
818.000	Contract Services	\$12,007	\$6,267	\$5,000	\$3,000
943.000	Equipment Rental	\$869	\$591	\$500	\$500
	Total	\$12,876	\$6,858	\$5,500	\$5,500

DEPT. 488 – STORM DRAIN CONSTRUCTION & REPAIR

Line items	Description	2008 Actual	2009 Actual	2010 Budget	2011 Budget
726.000	Supplies & Materials	\$0	\$0	\$1,000	\$250
818.000	Contract Services	\$0	\$0	\$1,000	\$250
820.000	Engineering	\$660	\$0	\$1,000	\$250
943.000	Equipment Rental	\$344	\$109	\$1,000	\$250
	Total	\$1,004	\$109	\$4,000	\$1,000

DEPT. 990 – TRANSFER TO OTHER FUND

990.000	Debt Service Fund	2008 Actual	2009 Actual	2010 Budget	2011 Budget
	Total	\$0	\$0	\$1,000	\$250

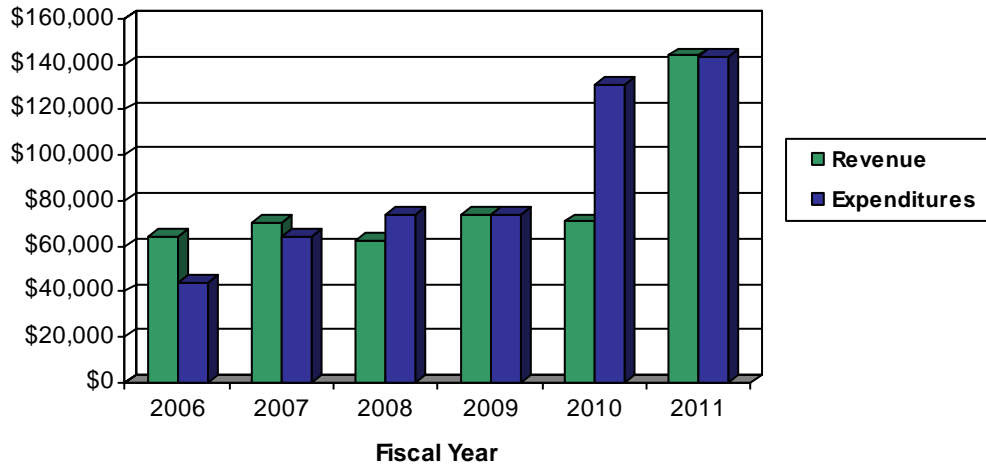
TOTAL LOCAL STREETS EXPENDITURES

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$134,596	\$73,909	\$70,580	\$44,311	\$64,284	\$73,627	\$80,148	\$131,100	\$143,300

Local Streets Fund – Fund Balance Amounts

Fund Balance 11-30-03	\$48,454
Fund Balance 11-30-04	\$50,356
Fund Balance 11-30-05	\$49,276
Fund Balance 11-30-06	\$68,874
Fund Balance 11-30-07	\$74,697
Fund Balance 11-30-08	\$74,697
Fund Balance 11-30-09	\$63,513

Local Street Fund Activity



Roosevelt Park Day Fund 235

Roosevelt Park Day is an annual community celebration put on by the City of Roosevelt Park with the assistance of many groups, several businesses, individuals and residents who volunteer their time to ensure a great event. This fun-filled day includes a 5-K run, parade, an arts and crafts fair, games, food and entertainment of various kinds. Roosevelt Park Day is a source of pride where residents can showcase their community.

The Roosevelt Park Day fund is operated as an independent fund and is designed to be self-sustaining. This festival is funded through revenues raised by the sale of game tickets, booth rentals, sale of Roosevelt Park memorabilia and donations. Roosevelt Park Day is **not** supported by the City's General Fund and is only possible through the hard work of the many volunteers and the kind donations made by businesses within the community.

The budget outlined below does not anticipate any change in the events and activities for Roosevelt Park Day in 2011. If it is determined that special activities/events will be added next year the budget will be amended accordingly.

FUND 235 - REVENUES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
653.000	Income from Games	\$4,433	\$2,979	\$4,200	\$4,200
667.000	Booth Rental	\$3,800	\$3,275	\$3,500	\$3,500
675.000	Donations	\$11,040	\$4,050	\$10,000	\$10,000
692.000	Miscellaneous Sales	\$319	\$0	\$100	\$100
	Total	\$19,592	\$10,304	\$17,800	\$17,800

FUND 235 – EXPENDITURES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
726.000	Supplies & Materials	\$2,020	\$1,492	\$3,500	\$3,000
735.000	Games	\$6,874	\$9,153	\$7,700	\$9,000
736.000	Prizes	\$0	\$370	\$300	\$400
818.000	Contract Services	\$3,327	\$3,900	\$3,200	\$4,000
886.000	Civic Promotion	\$0	\$167	\$300	\$300
905.000	Publishing	\$0	\$500	\$300	\$300
	Total	\$12,221	\$15,582	\$15,300	\$17,000

Roosevelt Park Day Fund – Fund Balance Amounts

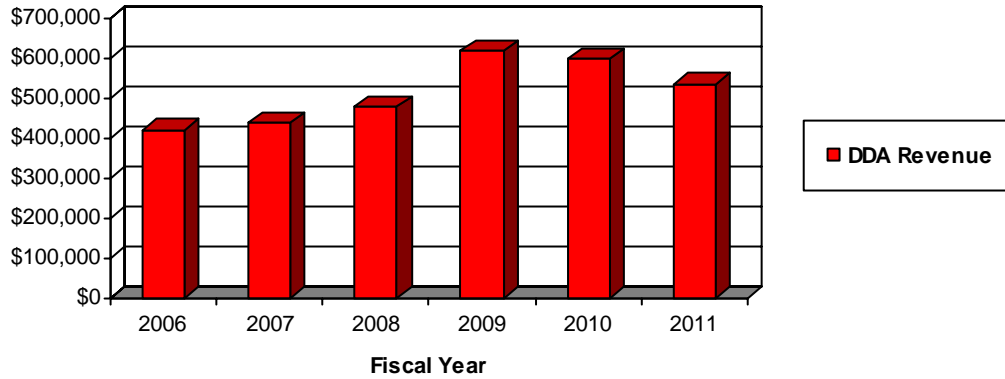
Fund Balance 11-30-01	\$4,575
Fund Balance 11-30-02	\$6,756
Fund Balance 11-30-03	\$8,366
Fund Balance 11-30-04	\$11,650
Fund Balance 11-30-05	\$14,570
Fund Balance 11-30-06	\$13,875
Fund Balance 11-30-07	\$19,290
Fund Balance 11-30-08	\$21,290
Fund Balance 11-30-09	\$29,934

Downtown Development Authority Fund 248

The Downtown Development Authority (DDA) was formed by the City of Roosevelt Park in 1998. The DDA is an independent entity governed by a Board of Directors appointed and approved by the City. This Board of Directors includes the Mayor and eight board members who consist of property owners or tenants representing the district and current council members. This Authority was initiated to assist the City's downtown area in its efforts to facilitate and promote new economic development within the Roosevelt Park DDA district. The formation of a DDA allows for alternative approaches towards financing the capital improvements necessary to attract or facilitate new development within a community's downtown district. One approach includes the Façade Grant Program which has been very busy in 2010 with seven applications and \$48,903.83 reimbursed to four of the applicants who have completed their respective projects. A maximum reimbursement of \$15,000 per application is allowed under the program guidelines.

The proposed DDA budget for 2011 continues the practice of reimbursing the General Fund for certain services provided to the DDA and/or within the DDA district. The budget provides for funding one-fourth of the annual cost of the fire services contract with Norton Shores. This assistance from the DDA has been and continues to be critical to balancing the General Fund Budget. The DDA fund has also accounted for the development of the new DPW facility completed in 2010. Future projects will include the redevelopment of the former DPW site and the completion of the Broadway storm sewer relief system in addition to utilizing the 8 acre property acquired in 2010 that is immediately north of Broadway.

DDA Revenue



FUND 248 - REVENUES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
402.000	Current Real Property Tax	\$450,000	\$609,274	\$459,000	\$530,000
665.000	Interest on Investments	\$28,000	\$7,643	\$16,000	\$4,000
665.100	Gain (loss) on Investments	\$0	\$0	\$0	\$0
679.000	Insurance Claims	\$0	\$0	\$0	\$0
695.300	Other Revenue - Fund Bal.			\$121,800	\$0
	Total	\$478,000	\$616,917	\$596,800	\$534,000

FUND 248 - EXPENDITURES

DEPT. 451 - CONSTRUCTION

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
818.000	Contract Services - Eng&Arch	\$0	\$6,598	\$10,000	\$15,000
818.004	Broadway Streetscape	\$5,000	\$21,065	\$15,000	\$15,000
818.005	Oak Ridge Rd Construction	\$0	\$0	\$0	\$0
818.006	Towne Center Development	\$0	\$0	\$0	\$0
818.007	Sherman Blvd. Water Main	\$110,000	\$0	\$0	\$0
818.008	Façade Imp. Program		\$61,205	\$60,000	\$80,000
818.009	Relocate DPW Facility		\$479,881	\$200,000	\$0
818.010	Other Construction		\$0	\$0	\$0
	Total	\$115,000	\$568,749	\$285,000	\$110,000

DEPT. 990 – TRANSFER TO OTHER FUND

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
999.101	Transfer - General Fund		\$154,000	\$156,000	\$156,000
999.300	Gen Fund - Reimburse Admin	\$0	\$0	\$0	\$2,500
990.000	Transfer - Debt Service Fund	\$141,200	\$138,558	\$155,800	\$157,000
999.000	Reserve - Property Purchase	\$70,000	\$0	\$0	\$50,000
	Total	\$211,200	\$292,558	\$311,800	\$365,500

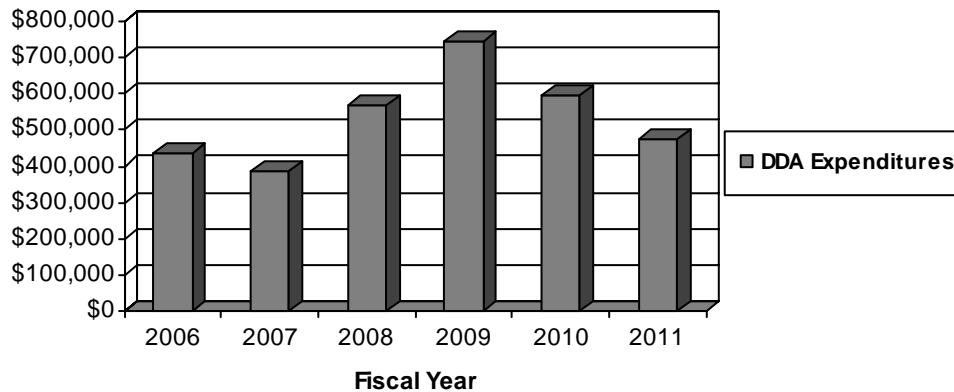
TOTAL DDA EXPENDITURES

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget
\$388,000	\$478,000	\$861,307	\$596,800	\$475,500

DDA Fund – Fund Balance Amounts

Fund Balance 11-30-03	\$81,000
Fund Balance 11-30-04	\$103,773
Fund Balance 11-30-05	\$363,413
Fund Balance 11-30-06	\$220,748
Fund Balance 11-30-07	\$220,748
Fund Balance 11-30-08	\$302,369
Fund Balance 11-30-09	

DDA Expenditures



DEBT SERVICE FUND
Fund 301

This fund serves as a clearing fund by collecting the revenue from the DDA just prior to dispersing the interest and principal payments. The fund also accounts for the interest and retirement of any principle on long-term debt. The payment amounts were established during the bond issue.

FUND 301 - REVENUES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
665.000	Interest on Investments	\$0	\$0	\$0	\$0
990.000	Transfer from DDA Fund	\$141,200	\$138,558	\$155,800	\$157,000
990.001	Transfer from Sewer Fund		\$0	\$27,000	\$27,000
990.002	Transfer from Water Fund		\$0	\$38,800	\$37,800
	Total	\$141,200	\$138,558	\$221,600	\$221,800

FUND 301 - EXPENDITURES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
968.200	Principal - DDA Bonds	\$75,000	\$75,000	\$95,000	\$100,000
968.300	Interest - DDA Bonds	\$66,200	\$63,558	\$60,800	\$57,000
	Principal - 2007 Bonds		\$0	\$40,000	\$40,000
	Interest - 2007 Bonds		\$0	\$25,800	\$24,800
	Total	\$141,200	\$138,558	\$221,600	\$221,800

SEWER FUND

Fund 590

Much like the previous year, the short-term trend for sewage treatment costs is not that encouraging. Not only has Roosevelt Park been impacted by the adjustments in the sewage treatment rate charged by the County as a result of reduced industrial flows, but we also have the internal trend of increases in flows due to storm water inflow into the sanitary system. During the late 1980's and early 1990's the fiscal impact of contributing storm water to the sanitary sewage system for treatment was clearly not an impediment, but this has certainly changed. With the recent need to improve infrastructure at the County Wastewater System and the reduction in sewage from industrial users, a customer-city such as Roosevelt Park is unfortunately put in a disadvantaged position and is likely to receive increases in sewer charges. Continuing to divert storm water into the sanitary system will only increase the total charges levied against the Sewer Fund as treatment rates increase at the County wastewater facility. The majority of all sewer revenue generated will be use to pay the monthly sewage treatment bills to the County system as opposed to making any improvements to the City's sewer and storm water infrastructure.

FUND 590 – REVENUES

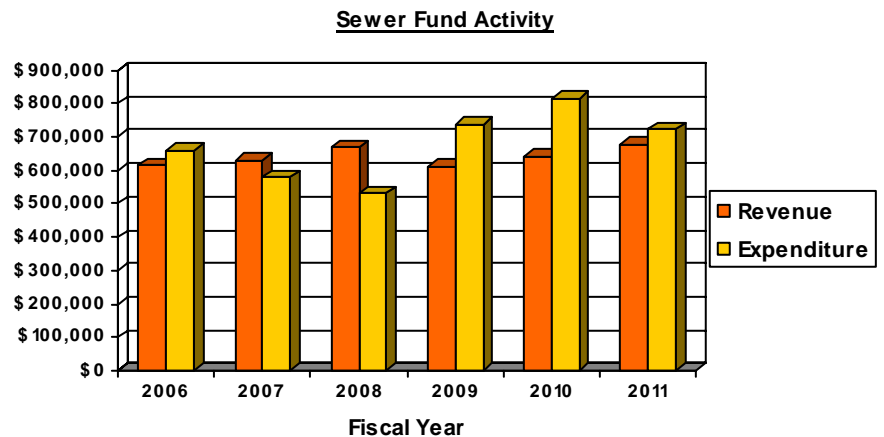
Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
643.000	Sewage Service	\$620,786	\$690,645	\$620,000	\$660,000
644.000	Penalties	\$9,781	\$9,381	\$8,500	\$9,700
645.000	Sewer Connections	\$23,610	\$0	\$6,000	\$5,000
645.200	Meter Sales	\$1,264	\$345	\$200	\$300
647.000	Sewer Permits	\$0	\$0	\$100	\$100
665.000	Interest on Investments	\$11,475	\$1,726	\$6,000	\$3,000
665.100	Gain (Loss) on Investments	\$270	-\$64	\$0	\$0
674.000	Contributed Capital	\$0	\$0	\$0	\$0
694.000	Miscellaneous Revenues	\$0	\$0	\$0	\$0
	Total	\$667,186	\$702,033	\$640,800	\$678,100

FUND 590 – EXPENDITURES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
726.000	Supplies & Materials	\$174	\$0	\$300	\$300
745.000	Tools	\$0	\$0	\$100	\$100
749.000	Sewer Connection Material	\$1,244	\$4,741	\$6,000	\$4,000
801.000	Wastewater Disposal	\$262,085	\$292,258	\$310,000	\$327,300
801.001	Interceptor Bond 17M	\$42,743	\$56,960	\$59,800	\$57,100
801.002	Collection System Bonds 1a	\$20,063	\$36,576	\$38,900	\$37,500
801.003	Collection System Bonds 1b	\$7,024	\$46,468	\$54,500	\$54,000

801.004	66" Force Main Bonds	\$0	\$10,651	\$50,000	\$49,500
815.100	Computer Software	\$0	\$0	\$0	\$4,000
818.000	Contractual Services	\$11,266	\$21,445	\$16,000	\$16,000
818.300	Contractual Repair	\$0	\$0	\$0	\$0
819.000	Software Support	\$0	\$660	\$700	\$700
820.000	Engineering	\$0	\$914	\$1,000	\$1,000
825.000	Administrative Fee	\$99,272	\$105,315	\$91,900	\$99,300
856.000	Meeting Expense	\$100	\$50	\$100	\$100
904.000	Printing	\$0	\$96	\$100	\$100
923.000	Electricity – GWP	\$2,784	\$3,819	\$2,800	\$3,500
930.000	GWP – Repair	\$3,993	\$631	\$1,500	\$1,500
942.000	Office & Garage Rental	\$13,400	\$13,400	\$13,400	\$13,400
943.000	Equipment Rental	\$1,164	\$7,000	\$6,000	\$4,000
956.000	Miscellaneous	\$66	\$0	\$100	\$100
958.000	Memberships & Dues	\$43	\$146	\$200	\$2,000
961.000	Investment Fees	\$0	\$0	\$0	\$0
968.000	Amortization	\$0	\$0	\$0	\$0
968.100	Depreciation	\$40,551	\$43,393	\$0	\$0
962.000	Uncollected Revenue Exp.	\$0	\$0	\$0	\$0
990.00	Labor Transfer	\$23,859	\$31,178	\$23,300	\$20,500
990.001	Transfer – Debt Service Fund		\$0	\$27,050	\$27,050
993.000	2.3M Bond – 1992	\$0	\$0	\$0	\$0
997.000	23M Bond – 1989	\$0	\$0	\$0	\$0
998.000	23M Bond – 1996	\$0	\$0	\$0	\$0
999.500	Transfer – Construction Fund		\$0	\$110,000	\$0
	Total	\$529,831	\$675,701	\$813,750	\$723,050

Fund Balance 11-30-01	\$448,800
Fund Balance 11-30-02	\$572,385
Fund Balance 11-30-03	\$742,005
Fund Balance 11-30-04	\$665,847
Fund Balance 11-30-05	\$434,281
Fund Balance 11-30-06	\$448,411
Fund Balance 11-30-07	\$477,011
Fund Balance 11-30-08	\$455,417
Fund Balance 11-30-09	\$240,566



WATER FUND

Fund 591

This Fund provides for the operation and maintenance of the water distribution system. In 2006 the City installed water main improvements along Glenside Boulevard as part of the road reconstruction effort. Also in 2006, the water main on Henry Street between Oak Ridge Road and Summit Avenue was replaced and the Wal-Mart developer upgraded the water main along Henry Street as well as a section between Henry Street and Maple Grove Road. The single major water system improvement in 2007 was to complete construction of a large, boundary-line water main in Henry Street from Summit Avenue to Seminole Road in Norton Shores. The new main provides the City with emergency access to the Muskegon Heights water system as a critical second-point of connection for purposes of reliability and redundancy. In addition, during 2007 a one-block stretch of failed water main on Greenwich Road was replaced, along with a major valve on Broadway. All of this construction was financed by long-term borrowing. The Glenside-Roosevelt Road project in the summer of 2009 upgraded all water main crossings on Roosevelt Road between Greenwich and Eastland. New water mains and service lines were installed along Post Road as part of the reconstruction project in 2010. Account # 749.001 was added to the Fund in 2011 to include the purchase of water meters.

FUND 591 – REVENUES

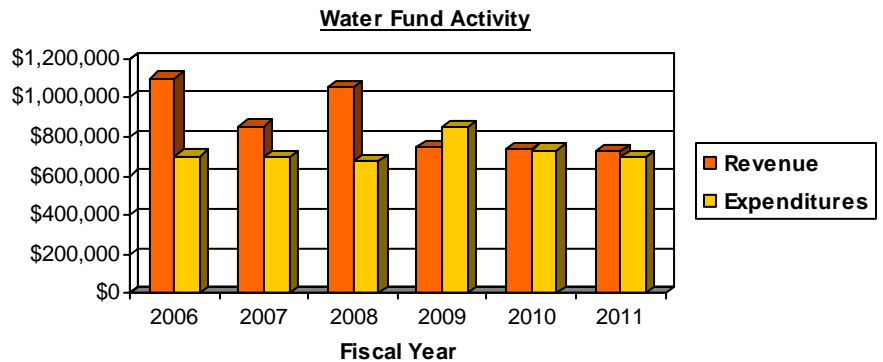
Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
641.000	Hydrant Rental	\$103	\$0	\$100	\$100
644.000	Penalties	\$11,247	\$9,798	\$9,000	\$10,000
645.000	Water Connections	\$22,498	\$4,507	\$5,000	\$5,000
645.100	Irrigation Meter Sales	\$0	\$330	\$1,000	\$1,000
645.200	Meters Sales	\$358	\$0	\$100	\$100
646.000	Water Sales	\$774,420	\$769,945	\$715,000	\$710,000
647.000	Permits	\$0	\$0	\$0	\$0
665.000	Interest on Investments	\$6,194	\$306	\$6,000	\$3,000
665.100	Gain (Loss) on Investments	\$43	-\$10	\$0	\$0
674.000	Contributed Capital	\$238,775	\$0	\$0	\$0
694.000	Miscellaneous Revenues	\$59	\$0	\$1,000	\$1,000
	Total	\$1,053,697	\$784,876	\$737,200	\$730,200

FUND 591 – EXPENDITURES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
745.000	Tools	\$914	\$905	\$1,500	\$1,200
747.000	Water Hydrant Material	\$1,701	\$25	\$500	\$500
748.000	Water Main Material	\$205	\$1,265	\$3,000	\$3,000
749.000	Water Service Conn. Material	\$3,217	\$14,619	\$8,000	\$4,000

749.001	Water Meters				\$4,000
802.000	Water Purchased	\$445,879	\$397,473	\$460,000	\$425,000
815.100	Computer Software Purch	\$0	\$0	\$0	\$0
815.200	Computer Hardware Purch	\$0	\$0	\$0	\$4,000
818.000	Contract Services	\$2,329	\$3,716	\$1,500	\$5,500
819.000	Software Support - Meters	\$600	\$660	\$600	\$600
820.000	Engineering	\$0	\$188	\$4,000	\$2,000
820.001	Testing and Administration				\$4,000
825.000	Administrative Fee	\$122,947	\$117,731	\$110,600	\$109,500
864.000	Conference & Workshops	\$1,600	\$60	\$1,000	\$500
904.000	Printing	\$35	\$310	\$300	\$300
942.000	Office & Garage Rental	\$16,120	\$16,100	\$16,100	\$18,500
943.000	Equipment Rental	\$5,191	\$12,000	\$10,000	\$10,000
956.000	Miscellaneous	\$207	\$74	\$500	\$500
958.000	Memberships & Dues	\$0	\$2,080	\$2,000	\$2,000
961.000	Investment Fees	\$0	\$0	\$0	\$0
962.000	Uncollected Revenue Exp	\$0	\$0	\$0	\$0
968.300	Interest Expense	\$0	\$0	\$10,000	\$10,000
969.000	Depreciation Expense	\$36,713	\$40,976	\$19,100	\$20,000
990.000	Labor Transfer	\$35,946	\$33,255	\$35,000	\$30,000
999.400	Transfer to 202 Fund	\$0	\$0	\$0	\$0
999.500	Transfer to Construction Fund	\$0	\$0	\$10,000	\$0
990.600	Transfer to Debt Service	\$0	\$0	\$38,700	\$39,000
	Total	\$673,604	\$641,437	\$732,400	\$694,100

Fund Balance 11-30-01	\$464,831
Fund Balance 11-30-02	\$427,589
Fund Balance 11-30-03	\$344,524
Fund Balance 11-30-04	\$314,303
Fund Balance 11-30-05	\$494,963
Fund Balance 11-30-06	\$409,024
Fund Balance 11-30-07	\$591,499
Fund Balance 11-30-08	\$590,220
Fund Balance 11-30-09	\$724,307



EQUIPMENT FUND

Fund 640

The Equipment Fund serves as an internal funding mechanism for the purchase, repair and maintenance of City facilities and equipment. Each fund contributes to the Equipment Fund based on the use (i.e., rental) of any truck, backhoe, loader or other equipment during the year. The rates assessed for the use of equipment are based on rates provided by the Michigan Department of Transportation.

Although the Equipment Fund does maintain a fund balance, there is a “hidden” deficit. Based on depreciation and replacement costs, the Equipment Fund should have in excess of \$400,000 in reserves. This deficit began when the Equipment Fund started subsidizing the General Fund and Police Operations by adjusting the recommended rental rate for cruisers. Also, in 2004 there was a transfer to the General Fund in the amount of \$76,000 for the reimbursement of the property that the City purchased west of Glenside Boulevard. These two actions have lead to the decline in the fund reserve. This can be an issue if several pieces of equipment reach a replacement age at the same time. The proposed Equipment Fund Budget continues equipment replacement as outlined in the Capital Improvement Plan.

FUND 640 – REVENUES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
665.000	Interest on Investments	\$6,799	\$780	\$4,000	\$2,000
665.100	Gain (Loss) on Investments	\$63	-\$333	\$0	\$0
676.100	Major Street Fund	\$23,398	\$21,778	\$21,800	\$20,800
676.000	Local Street Fund	\$13,894	\$13,695	\$16,000	\$15,000
676.300	General Fund	\$49,177	\$48,166	\$40,000	\$38,000
676.400	Water & Sewer Fund	\$6,355	\$19,000	\$16,000	\$14,500
679.000	Insurance Claim	\$0	\$0	\$0	\$0
680.000	Sale of Equipment	\$0	\$0	\$1,000	\$1,000
694.000	Miscellaneous Revenue	\$1,300	\$0	\$0	\$0
	Total	\$100,986	\$103,086	\$98,800	\$91,300

FUND 640 - EXPENDITURES

Line items	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget
726.000	Supplies & Materials	\$6,599	\$9,180	\$7,000	\$7,500
751.000	Gas & Oil	\$16,310	\$11,145	\$20,000	\$20,000
825.000	Administrative Fee	\$13,924	\$15,399	\$14,700	\$13,000
936.000	Equipment Repair & Maint.	\$10,092	\$28,778	\$10,000	\$12,000
961.000	Investment Fees	\$0	\$0	\$0	\$0

969.000	Depreciation	\$32,170	\$15,106	\$20,000	\$17,500
985.000	Equipment Purchases	\$357	\$0	\$8,000	\$0
990.000	Labor Transfer	\$17,885	\$13,722	\$20,000	\$18,000
990.300	General Fund Reimb.	\$0	\$0	\$0	\$0
	Total	\$97,337	\$93,330	\$99,700	\$88,000

Equipment Fund – Fund Balance Amounts

Fund Balance 11-30-01	\$215,936
Fund Balance 11-30-02	\$314,732
Fund Balance 11-30-03	\$349,956
Fund Balance 11-30-04	\$345,643
Fund Balance 11-30-05	\$227,560
Fund Balance 11-30-06	\$220,908
Fund Balance 11-30-07	\$224,966
Fund Balance 11-30-08	\$222,003
Fund Balance 11-30-09	\$283,363

Five Year Capital Improvement Plan

Since 2003 the city has prepared a five year Capital Improvement Plan (CIP). The CIP has been updated annually to show the anticipated projects and equipment purchases that will be made in the coming years. The impact of capital assets on the operating budget can be burdensome and by updating this plan as part of the annual budget, the City Council and staff can anticipate these expenditures and therefore budget accordingly. It is important for the City to understand that capital assets need to be maintained and evaluated on a regular basis to avoid large equipment/maintenance expenditures. The CIP details the specific expenditures and the source of funding as part of the capital financing plan. Only equipment and capital improvements greater than \$5,000 are included. The CIP is for planning purposes only; the City Council has the option of adding, deleting, or revising the plan as they choose during the fiscal year.

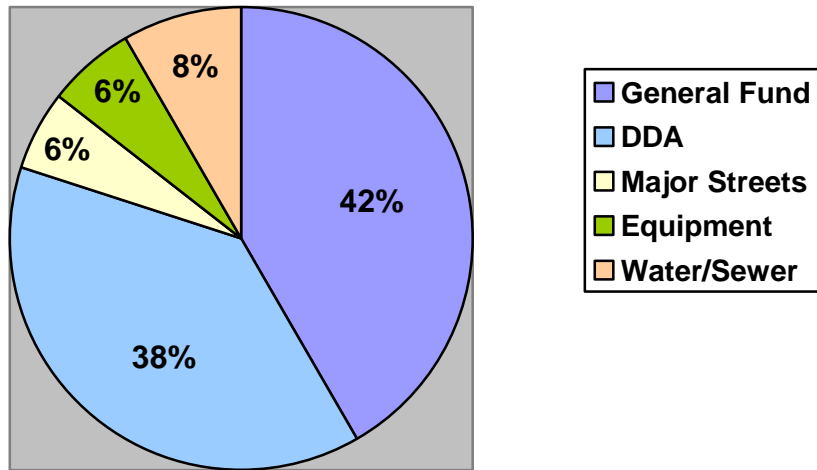
FIVE YEAR CAPITAL IMPROVEMENT PLAN (CIP)

Project/Equipment	Estimated Cost	Source of Funding	Fiscal Year
Police Cruiser	\$24,300	General Fund	2010
Park Improvements	\$5,000	General Fund	2010
Relocate DPW Facility - Phase II	\$216,000	Downtown Dev. Authority	2010
Post Road Improvement Project	\$111,000	General Fund, Local Streets	2010
Replace Clock Mechanism	\$6,000	Downtown Dev. Authority	2010
2010 Subtotal	\$362,300		
Glenside Reconstruct - Phase III: Eng.	\$100,000	Major Streets	2011
		Water & Sewer Fund	
Streetscape Maintenance	\$30,000	Downtown Dev. Authority	2011
Resurface Tennis Courts	\$30,000	General Fund	2011
Pick-Up Truck Replacement Str.	\$20,000	Equipment Fund	2011
2011 Subtotal	\$180,000		
Glenside Reconstruct - Phase III	\$400,000	General Fund	2012
		Water & Sewer Fund	
Police Cruiser	\$25,000	General Fund	2012
Park Improvements	\$30,000	General Fund	2012
Redevelopment of DPW Site	\$100,000	Downtown Dev. Authority	2012
Plow/Salt Truck (Used)	\$70,000	Equipment Fund	2012
2012 Subtotal	\$625,000		

Police Cruiser	\$25,000	General Fund	2013
Community Center Improvements	\$50,000	General Fund	2013
Downtown Parking Improvements	\$200,000	Downtown Dev. Authority	2013
2013 Subtotal	\$275,000		
Police Cruiser	\$25,000	General Fund	2014
Park Improvements	\$20,000	General Fund	2014
Roof on DPW (cold storage)	\$5,000	General Fund	2014
2014 Subtotal	\$55,000		

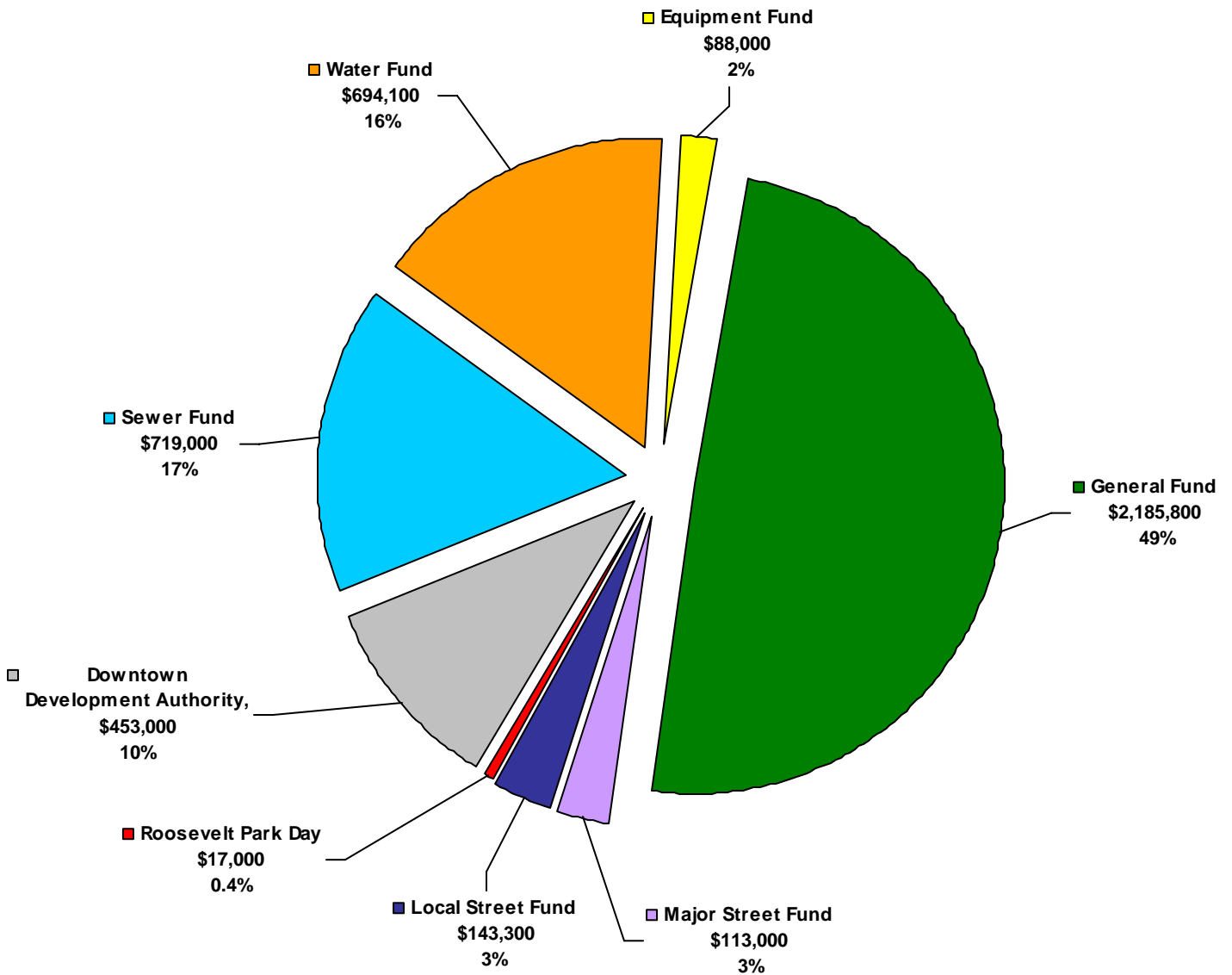
TOTAL CIP PLAN	\$1,497,300
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Capital Expenses 2010 - 2014

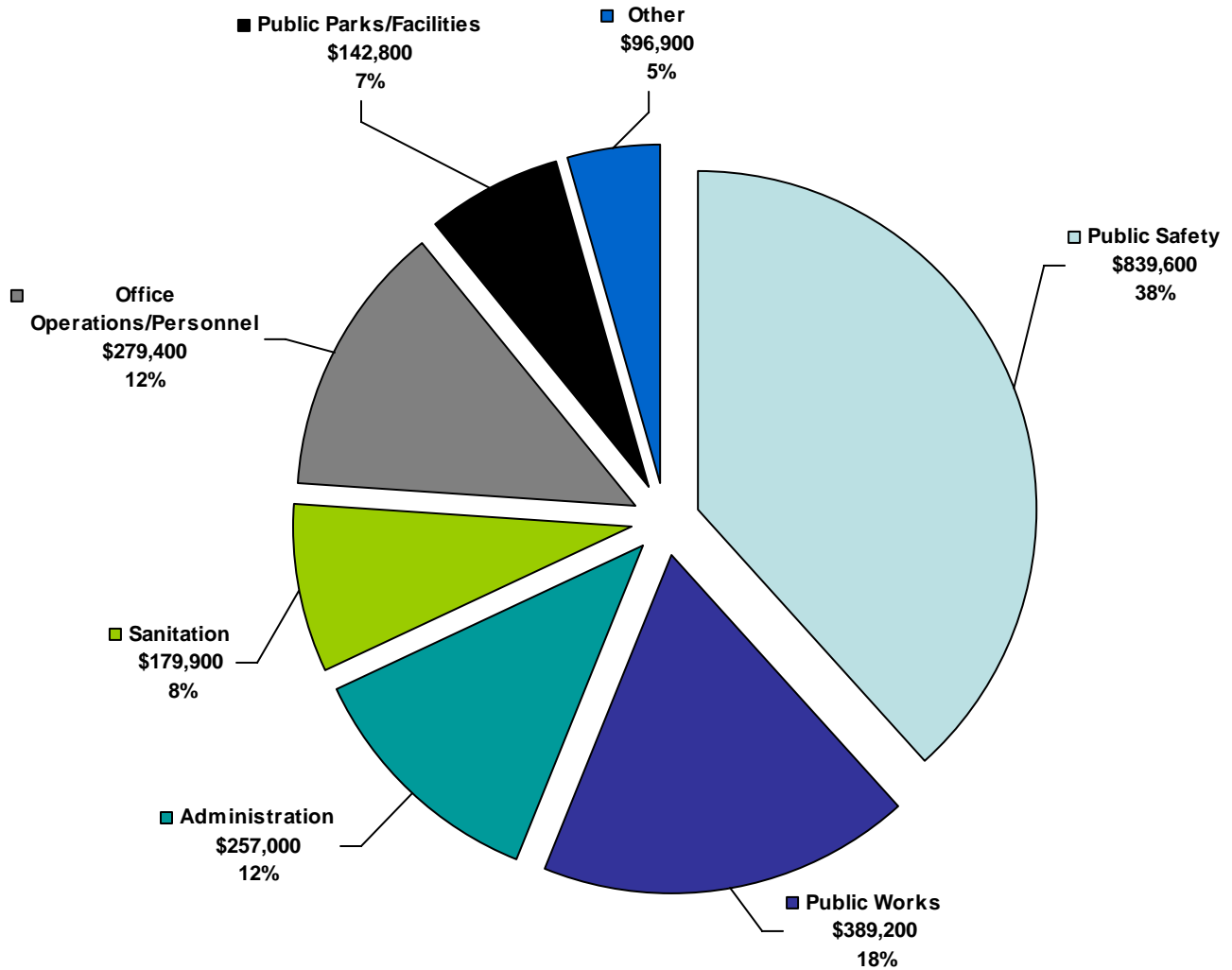


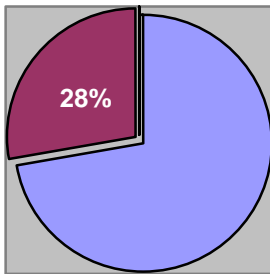
APPENDIX

OPERATING BUDGET 2011

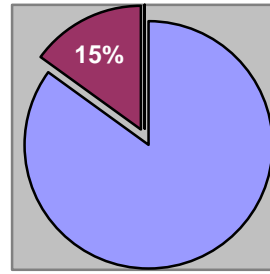


GENERAL FUND BUDGET 2011

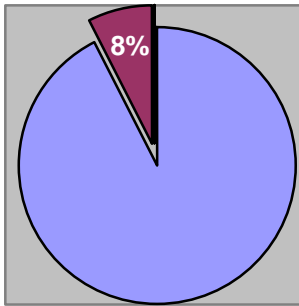




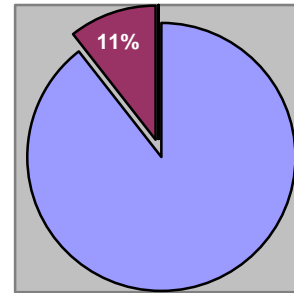
■ General Fund
■ Public Safety



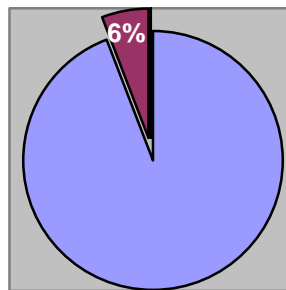
■ General Fund
■ Public Works



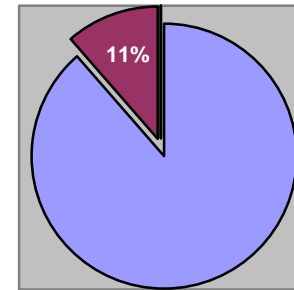
■ General Fund
■ Sanitation



■ General Fund
■ Administration



■ General Fund
■ Parks/Facilities



■ General Fund
■ Office/Personnel