2009-2010 BUDGET SUMMARY

TO: Mayor Jim Hodges and Members of the City Council

The establishment of an operating budget for the fiscal year 2009-2010 provides a schedule of proposed revenues and expenditures. Priorities are confirmed through this process. This document represents many staff hours of work compiling needed equipment and facility requests. These requests were carefully reviewed in terms of limitations of available funds.

The following narrative provides an outline of key elements comprising the City budget for this year:

GENERAL FUND

- Revenues: The 2009-2010 General Fund Budget has proposed the rate of $16.08 (mills) per $1,000 of Taxable Value. This includes 0.25 mills voted on November, 2002 for operating the Lowell Area Historical Museum. The projected revenues are to decrease from 2.645 to 2.564 million dollars or a 3% decrease.

  It was noted that the Taxable Value would increase 1.2% (from 113.080 to 115.392 million dollars). Also, State Shared Revenues are projected to decrease to $379,611 because of legislative order.

  The fund balance is planned to be 7% of expected expenditures. The unreserved fund balance has been projected at $176,705.50. This is after a mill transfer of $99,230 to the Local Street Construction Fund.

- Expenditures: The General Fund has a total of 2.491 million dollars in expenditures. This represents approximately 5% decrease from the FY 2008-2009 estimated budget.

This reflects a tightening of expenses because of lessened revenues. The primary points in reviewing these accounts are:

1. A 2.0 percent cost-of-living increase has been calculated into the budget for employees' salaries. No merit increases are planned.

2. The Police Department budget provides $13,186 for the third year of lease payment involving two 2008 Impala police cruisers. Also, $15,000 is allocated for the first year of a three year lease to purchase two new cruisers replacing the 2005 Impalas.

   With the adoption of the Lowell Area Fire and Emergency Services Authority, a total of $75,000 is allocated toward fire department operations out of $258,000 budgeted.

3. The City will continue its refuse collection program whereby residents pay $1.50 per bag. Also, the City provides the cost of residential recycling. Yard waste is provided with the residents paying $2.00 per bag. The City will explore an exclusive trash pickup contract as well as alternatives for yard waste collection.

PARKS

A total of $5,000 is being allocated from the Lee Fund for park maintenance. The Parks and Recreation Commission have set aside ten thousand dollars ($10,000) for future projects. Agreements have been signed with the YMCA, Lowell Little League, Lowell Xtreme Softball, Kent County Youth Fair, Lowell Rugby and Lowell Lacrosse providing a pay per participant ($5) for park usage.

EQUIPMENT FUND

No new purchases are planned. The second year lease on the cemetery pickup truck is $8,426.65. The plow truck has a payment (second year) of $22,015.

LIBRARY

Projects for the Englehardt Public Library include purchase and installation of hand dryers and roof repairs.

DATA PROCESSING FUND

A total of $50,000 is planned for the purchase of new computer software to handle the General Ledger, payroll, accounts payable and joint billing with Light and Power.

AIRPORT FUND

The Airport Fund has a current balance of $15,622 on the loan from the General Fund, which was utilized to carry out improvements. With assistance from the State, the Airport Board is seeking to upgrade the facility to General Utility status enabling the airport to qualify for State grant funds. A $70,000 loan from the Michigan Aeronautics Commission has assisted in securing air easements enabling tree removals at the ends of the main runway. Through a contract with the engineering firm of URS, work has commenced. During this past year, easements have been secured and trees cut through a 95% grant from the State of Michigan.

The City has entered into a five year agreement with Williams Air Power to act as the Fixed Base Operator.

DOWNTOWN DEVELOPMENT AUTHORITY

The DDA has set aside $120,000 for downtown projects. The renovation of the amphitheater is a planned future project.

CITY HALL CONSTRUCTION BOND FUND

With the sale of $4,725,000 Building Authority Bonds in July 2002, the City Hall Renovation-Police Station Construction Project commenced. The project was completed and dedicated on July 12, 2003. Payments of $318,735 for the eighth year of a 30 year bond will be issued.

STREET FUNDS

Bowes Road from Valley Vista Drive to 1,950 feet west will be reconstructed under a Federal Surface Transportation-Small Urban Grant. An additional $42,000 from Stimulus funds (ARRA) will be provided for engineering and construction local match. Under the Federal Stimulus Program (ARRA) Bowes from South Hudson to Valley Vista is to be milled and repaved.

The City has applied for Small Urban Funding to reconstruct Bowes from 1950 feet to 2900 feet of Valley Vista.

A total of $99,230 has been allocated to the Local Street Fund. A milling and repaving project of North Center or Sibley is proposed.

WASTEWATER FUND

The following rates are proposed to remain:

- User rate of $3.38 per 1,000 gallons per month
- Readiness to serve charge of $20.10 per residential unit per month

The sewer main upgrading will be continued allocating $30,000 to the Department of Public Works. A total of $40,000 is allocated for sewer maintenance. One pump and check valve will be rebuilt at the main lift station ($12,000).

WATER FUND

The readiness to serve rate is recommended for approval by City Council to remain at $23.68 per month and consumption charge would remain at $1.45 per thousand gallons.

The following capital improvement projects include (1) clean tank and replace drain valves and manholes ($65,000), (2) replace valves and meter, paint tank and piping at northeast pump station ($65,000) and northwest pump station ($28,000), (3) relocate water services ($10,000), (4) valve turning machine ($50,000), (5) repaint ground reservoir ($50,000), (6) cathodic protection for ground reservoir ($15,000).

After two public hearings, the City Council will adopt the budget.

I wish to thank the members of the city staff for their work on the budget. In particular, I also thank City Treasurer Suzanne Olin, who spent numerous hours compiling budget funds data and assisting in evaluation of departmental request. Betty Morlock providing the typing for this document. The budget is truly a team effort and would not be possible without it.

Respectfully submitted,

David M. Pasquale

David M. Pasquale
City Manager

GENERAL FUND REVENUE

The major source of revenue in the General Fund is the operating levy. The proposed 2009–2010 budget includes tax revenue calculated on tentative assessed valuations. The following taxable valuations are finalized.

REAL PROPERTY BY CLASSIFICATION

	TAXABLE VALUE	PARCELS	% CHANGE
Exempt		87	
Commercial	$30,242,385	204	-.7%
Industrial	11,032,533	38	+5.3%
Residential	64,152,482	1,231	+6.6%
Total	$105,427,400	1,560	+1.8%

2009-2010 TAXABLE VALUES

	TAXABLE VALUE	PARCELS	% CHANGE
Real Property	105,427,400	1,560	+1.8%
Personal Property	9,964,400	274	-2.6%
Total	$115,392,800	1,836	+1.2%

NOTE: Taxable value totals are now approximately 12% below assessed value totals.

It should be noted that Taxable Value is based on assessments sent to the County Bureau of Equalization. The figures are reflective of the 1993 Proposal A state wide referendum, which limited taxable assessments to the cost of living increase (4.4%). Thus, while property values were higher, the new law placed these limits along with substantially reduced school millage and increased sales tax by 2% (from 4 to 6 percent).

The City millage of $16.08 per $1,000 of Taxable Value is recommended reflective of the 1.98 mills allocated for the City Hall – Police Station project (Building Authority Bond) and 0.25 mills voted November 2002 for the Lowell Area Historical Museum.

No Truth-In-Taxation* hearing is necessary since the taxable value (discounting new and loss) is less than the rate of inflation.

Taxable Value totals from Industrial (Public Act 198) Exemption Facilities Certificates are as follows:

INDUSTRIAL	$3,907,037	13 parcels (representing 6 firms)

State Shared Revenues is the second major source of income. These revenues include the local unit's share of income tax, sales and use tax and intangibles tax. Allocations from the single business tax have been eliminated with higher shares given from the Sales tax. The basis of the estimates were provided by the State of Michigan, Department of Management and Budget. Revenues received from the State are expected to be $379,631. This reflects a recent cut given through the State. Dependent on anticipated sales tax revenues, Revenue Sharing could go lower.

Licenses and Permit Fees provide a relatively small contribution to the General Fund. Imperial Municipal Services, Inc. conducts all building inspection service with fees paid directly to IMS. A ten percent return on building permits is provided to the City from IMS and accounted for under Other Income. The majority of monies collected ($20,000.00) are collected from the Cable Television Franchise fee.

No Federal Grants have been anticipated and therefore none have been budgeted.

Cemetery Fees have been projected to be $8,500, which is the same from the last fiscal year. Last year, there were 31 burials at Oakwood Cemetery which is one less than those conducted in 2007.

The purchase of grave lots is allocated to the Cemetery Trust Fund (perpetual care). Currently, this fund has investments valued at $290,104. Interest earned ($10,831.43) is then transferred to the General Fund for operations.

Contributions from local units are primarily from the Kent District Library ($7,741) for maintenance and upkeep of the Englehardt Public Library.

Other Income derived includes such fees as zoning, fire/rescue (from Lowell and Vergennes townships) and animal care. The most prominent areas are interest ($9,000), police fines ($7,000), sale of garbage and leaf bags ($61,000), and passports ($3,500).

A total of $29,400 has been budgeted as revenue for tower leases.

*A Truth-In-Taxation hearing is required when the current year's taxable value exceeds the prior year's taxable value by more than the rate of inflation. The purpose of the hearing is to publicly disclose the dollar amount taxes will increase due to the increase in taxable values.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
REVENUES				
PROPERTY TAXES				
CURRENT PROPERTY TAX-REAL	1,383,472.06	1,397,416.00	1,397,416.00	1,454,890.59
CURRENT PROPERTY TAX-PERSONAL	101,069.67	117,000.00	117,000.00	112,000.00
IN LIEU OF TAXES	233,965.67	245,000.00	247,000.00	245,000.00
COMMERCIAL FACILITY TAX	0.00	0.00	0.00	0.00
INDUSTRIAL FACILITY TAX	12,246.83	12,300.00	12,300.00	12,300.00
TRAILER FEES	630.00	900.00	900.00	900.00
PENALTIES AND INTEREST	12,823.63	5,000.00	8,000.00	8,000.00
TOTAL	1,744,207.86	1,777,616.00	1,782,616.00	1,833,090.59
LICENSE/PERMIT FEES				
BUSINESS LICENSES & PERMITS	1,160.00	0.00	100.00	0.00
CABLE TV FRANCHISE FEES	18,900.93	22,317.44	19,000.00	20,000.00
NON-BUSINESS LIC. & PERMITS	0.00	0.00	0.00	0.00
TOTAL	20,060.93	22,317.44	19,100.00	20,000.00
FEDERAL GRANTS				
FEDERAL GRANT-D.A.R.E.	0.00	0.00	0.00	0.00
FEDERAL GRANT-C.O.P.S.	0.00	0.00	0.00	0.00
FEDERAL GRANT FEMA	0.00	0.00	0.00	0.00
FEDERAL GRANTS	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00
STATE SHARED REVENUES				
STATE GRANTS-PUBLIC SAFETY	960.80	0.00	4,000.00	0.00
STATE GRANT	0.00	0.00	0.00	0.00
SINGLE BUSINESS TAX	0.00	0.00	0.00	0.00
STATE INCOME TAX	0.00	0.00	0.00	0.00
SALES TAX	393,143.00	393,143.00	379,631.00	379,631.00
STATE LIQUOR LICENSE	3,319.80	3,300.00	3,300.00	3,300.00
STATE JUSTICE TRAINING FUND	895.92	1,100.00	1,100.00	1,100.00
RETURN-INVENTORY TAX	0.00	0.00	0.00	0.00
TOTAL	398,319.52	397,543.00	388,031.00	384,031.00

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
CONTRIBUTIONS FROM LOCAL UNITS				
TOWNSHIP CONTRIB/FIRE DEPT	10,924.82	0.00	0.00	0.00
TOWNSHIP CONTRIB/LIBRARY	0.00	0.00	0.00	0.00
KENT DIST CONTRIB/LIBRARY	5,805.75	7,741.00	9,600.00	7,741.00
SHOWBOAT CONTRIBUTION	0.00	0.00	0.00	0.00
LOWELL RESCUE UNIT DONATIONS	0.00	0.00	0.00	0.00
ROCKFORD AMBULANCE ADDITION PROCEEDS	96,639.53	0.00	0.00	0.00
TOTAL	113,370.10	7,741.00	9,600.00	7,741.00
CEMETERY REVENUES				
GRAVE OPENINGS	8,848.00	8,500.00	8,000.00	8,500.00
CEMETERY LOT SALES	0.00	0.00	0.00	0.00
TOTAL	8,848.00	8,500.00	8,000.00	8,500.00
OTHER INCOME				
KENT COUNTY YOUTH FAIR CONTRIBUTIONS	196.00	0.00	2,000.00	500.00
TREE FUND	19,045.71	0.00	2,000.00	0.00
ANIMAL CARE FEES	0.00	0.00	0.00	0.00
ZONING VARIANCE APP FEES	250.00	250.00	250.00	250.00
REZONING APPLICATION FEES	0.00	0.00	0.00	0.00
SPECIAL USE APPLICATION FEE	0.00	250.00	250.00	250.00
SITE PLAN REVIEW FEE	0.00	0.00	0.00	0.00
PASSPORT APPLICATION FEE	3,406.25	3,500.00	1,875.00	3,500.00
SALVAGE INSPECTION FEES	0.00	0.00	0.00	0.00
POLICE WITNESS FEES	0.00	0.00	0.00	0.00
REPORTS & FINGERPRINT FEES	372.34	600.00	600.00	600.00
PBT TEST	1,449.00	1,200.00	1,400.00	1,200.00
BUILDING INSPECTOR FEES	1,216.85	1,000.00	1,600.00	1,000.00
FIRE/RESCUE SERVICE	80,197.50	70,000.00	80,000.00	0.00
SALE OF ALLIED WASTE ORANGE BAGS	43,901.00	40,000.00	50,000.00	50,000.00
SALES-BLACK GARBAGE BAGS	40.00	0.00	0.00	0.00
SALES-YELLOW TRASH BAGS	0.00	0.00	0.00	0.00
SALES-LEAF BAGS/SVC	16,240.00	11,000.00	11,000.00	11,000.00
CITY FLAGS	60.00	0.00	0.00	0.00
HISTORIC DISTRICT BOOKS	60.00	0.00	0.00	0.00
SHOWBOAT FEES	80.00	0.00	0.00	0.00
CREEKSIDE PARK REVENUE	600.00	250.00	950.00	600.00
PARK USER FEES	0.00	10,000.00	8,945.00	8,000.00
POLICE FINES	10,595.62	7,000.00	6,500.00	7,000.00
O U I L FINES	5,550.80	1,000.00	2,600.00	1,000.00
SEX OFFENDER FEES	25.00	0.00	0.00	0.00
POLICE SEIZURES	0.00	0.00	0.00	0.00
POLICE DVD/CD SALES	167.17	0.00	0.00	0.00
INTEREST	15,895.74	15,000.00	10,000.00	9,000.00
INTEREST-FIRE TRUCK RESERVE	414.16	200.00	100.00	200.00
RENTAL FEES	30.00	0.00	0.00	0.00
DOG PARK DONATIONS	2,246.21	0.00	1,000.00	0.00
SALE OF FIXED ASSETS	7,500.00	0.00	0.00	0.00
SKATEBOARD PARK DONATIONS	2,000.00	0.00	0.00	0.00
CONTRIBUTION FOR DARE PROGRAM	0.00	0.00	0.00	0.00
INSURANCE RECOVERIES	7,261.85	0.00	0.00	0.00

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
ROTARY CLUB RENTAL FEES	3,600.00	3,600.00	3,600.00	3,600.00
REIMB. UTILITIES CHAMBER OF COMMERCE	1,440.00	1,440.00	1,440.00	1,440.00
REIMB. MUSEUM UTILITIES	1,200.00	1,200.00	1,200.00	2,400.00
MISCELLANEOUS	10,874.00	7,500.00	12,000.00	10,000.00
REFUNDS	0.00	0.00	0.00	0.00
GRAND RAPIDS FOUNDATION GRANTS	6,977.00	0.00	33,900.00	0.00
PROCEEDS FROM CAPITAL LEASE	39,600.00	0.00	0.00	0.00
PROCEEDS FROM TOWER LEASE	2,400.00	2,400.00	2,400.00	2,400.00
PROCEEDS FROM ALLTELL TOWER	23,416.79	20,000.00	27,000.00	27,000.00
PROCEEDS FROM CABLE ROOM LEASE	12,244.81	15,000.00	4,800.00	0.00
TOTAL	320,553.90	212,290.00	267,310.00	140,940.00
TOTAL REVENUES	2,605,360.31	2,426,007.44	2,474,657.00	2,394,302.59
OPERATING TRANSFERS IN				
TRANSFER FROM CITY HALL CONSTRUCTION	0.00	0.00	0.00	0.00
TRANSFER FROM D.D.A.	128,147.00	140,000.00	140,000.00	140,000.00
TRANSFER FROM DATA PROCESSING FUND	0.00	0.00	0.00	0.00
TRANSFER FROM CEMETERY FUND	10,831.43	9,000.00	11,000.00	10,000.00
TRANSFER FROM LEE FUND	5,000.00	5,000.00	5,000.00	5,000.00
TRANSFER FROM LOOK FUND	15,000.00	15,000.00	15,000.00	15,000.00
TRANSFER FROM IMPROVEMENT FUND	0.00	0.00	0.00	0.00
TOTAL OPER. TRANSFERS IN	158,978.43	168,000.00	171,000.00	170,000.00
TOTAL REVENUES & OPERATING TRANSFERS IN	2,764,338.74	2,594,007.44	2,645,657.00	2,564,302.59

ADMINISTRATIVE AND GENERAL GOVERNMENT

GENERAL FUND EXPENDITURES

COUNCIL

The City Council is responsible for legislative or policy-forming powers of the City. Meeting the first and third Mondays of each month, the Council approves the operating budget and its amendments, adopts ordinances and provides the critical link between citizenry and the functions of local government.

The Council consists of five members elected in staggered terms. Every two years, the two receiving the highest number of votes are awarded four-year terms. The third highest receives a two year term. From amongst its membership, a mayor and mayor pro tem are selected every two years. In November, 2009, the voters will cast ballots for these three positions.

In the budget, Mayor Exchange ($1,500), gifts for Boards and Commissions and miscellaneous memorials ($2,500). Membership fees for the Michigan Municipal League ($2,671) in addition to the Grand Valley Metro Council ($1,726) and Conferences and Conventions ($1,000) are among the activities allocated.

MANAGER

As appointed by the City Council, the City Manager is responsible for organizing and supervising City operations. Among the Manager's duties are advising Council in its policy deliberations, supervising staff through department heads, providing overall budget administration and coordinating city planning activities. Also, staff responsibilities for the Downtown Development Authority are handled through the City Manager.

Seventy percent (70%) of the Manager's salary is allocated in this activity with the remaining between Public Works (5%), Major (2%) and Local (2%) Streets, Water (9.5%), Wastewater (9.5%) and Downtown Development Authority (2%). Spending is projected to be $88,003.30 which is slightly less than budgeted last year.

Funds have been set aside for Professional Services (used for the City audit, consultant assistance as needed and personnel training - $1,800), Conferences and Conventions ($1,000) and Miscellaneous expenses for professional association dues ($1,600).

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
EXPENDITURES				
COUNCIL				
PERSONAL SERVICES	5,563.59	5,300.00	7,206.90	7,585.00
SUPPLIES	604.12	300.00	300.00	300.00
OTHER SERVICES & CHARGES	8,801.21	12,700.00	12,500.00	10,200.00
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00
TOTAL	14,968.92	18,300.00	20,006.90	18,085.00
MANAGER				
PERSONAL SERVICES	83,098.28	87,335.59	85,562.94	82,865.90
OTHER SERVICES & CHARGES	985.21	4,400.00	4,400.00	4,400.00
TOTAL	84,083.49	91,735.59	89,962.94	87,265.90

ELECTIONS

The election activity provides to meet the level of service required by law to conduct city, state and national elections.

This year's budget reflects the costs for the Primary (August 4) and General (November 3) elections, where the City Council election is the only public office contest scheduled during these times.

ASSESSOR

The assessor maintains detailed information on all real and personal property in the City. This information is used to prepare assessed valuations needed for preparation of tax rolls.

The City maintains an employment agreement with James Marfia signed in November, 2008 (who holds Level 3 State certification) to perform assessment services. The agreement provides a yearly salary of $34,412 in 2009 and $35,100 in 2010 devoting at least sixteen hours a week to carry out his duties.

The Board of Review meets usually during the second week of March to review the city assessment roll and hear assessment appeals from property owners. Salaries for the Board of Review are estimated at $400.

ATTORNEY

Richard A. Wendt of Dickinson Wright PLLC has served as City Attorney since April 1981. The Attorney's duties include review of contracts, preparation of legal opinions and ordinances and prosecution of violators of law. At its August 18, 2008 meeting, the Council approved an extension of an agreement designating Dickinson Wright's to provide legal services and Wendt as legal counsel. The compensation rate is $145 an hour from September 30, 2008 to September 30, 2010.

The budget for the Attorney largely depends on events not easily forecast. Therefore, expenses estimated this year equates to the $28,000.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
ELECTIONS				
PERSONAL SERVICES	3,118.56	2,850.00	4,450.00	3,550.00
SUPPLIES	1,028.99	500.00	1,000.00	1,500.00
OTHER SERVICES & CHARGES	1,064.00	2,440.00	1,940.00	2,130.00
CAPITAL EXPENDITURES	0.00	200.00	200.00	335.00
TOTAL	5,211.55	5,990.00	7,590.00	7,515.00
ASSESSOR				
PERSONAL SERVICES	36,660.03	38,758.10	38,750.00	38,850.00
SUPPLIES	226.70	600.00	600.00	500.00
OTHER SERVICES & CHARGES	2,944.14	3,050.00	3,160.00	3,050.00
TOTAL	39,830.87	42,408.10	42,510.00	42,500.00
ATTORNEY				
OTHER SERVICES & CHARGES	23,365.39	15,000.00	32,000.00	28,000.00
TOTAL	23,365.39	15,000.00	32,000.00	28,000.00

GENERAL OFFICE

This activity is the cost center for office supplies, postage and telephone services primarily for City Hall operations. The budget provides for 100% of the City Clerk's salary and 50% of the Deputy City Clerk/Account Clerk. Also, 30% of the part-time Receptionist/Clerk Typist who provide support to the City Manager, City Clerk and City Treasurer as well as 10% of the Assistant City Treasurer are included in this budget.

An amount of $2,500 has been allocated for general office supplies, $5,000 for postage, with $10,000 for printing minutes and notices, updating the Code of Ordinances $3,500 and $7,000 for telephone services (communications). Conferences and conventions have been allocated $800. Overall, this budget amounts to $140,775.39.

TREASURER/FINANCE

The duties in the Treasurer/Finance Department are under the direction of Suzanne Olin who is designated as City Treasurer. The City Treasurer collects and deposits all city funds. Also, the City Treasurer assists the City Manager in the compiling of the annual budget and evaluating departmental requests. The Treasurer serves in chief financial officer capacity, planning and directing the maintenance of city accounting records. Vickie Fansler, Deputy City Treasurer, provides a coordinator role in the areas of insurance as well as supervising payroll. Lori Gerard, as Assistant City Treasurer, provides utility and airport billing as well as invoicing.

The personnel levy within this activity includes 70% of the Treasurer's salary and 60% of the Deputy City Treasurer. Also, 10% of the Assistant City Treasurer position is provided within this activity. Wages for the Receptionist/Clerk Typist and the Deputy City Clerk are additionally included at 30%.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
GENERAL OFFICE				
PERSONAL SERVICES	108,370.12	109,069.61	105,719.76	111,763.52
SUPPLIES	7,019.48	7,500.00	7,500.00	7,500.00
OTHER SERVICES & CHARGES	18,057.08	19,200.00	19,700.00	19,200.00
CAPITAL EXPENDITURES	0.00	600.00	600.00	600.00
TOTAL	133,446.68	136,369.61	133,519.76	139,063.52
TREASURER				
PERSONAL SERVICES	125,777.68	123,930.02	115,859.18	122,185.44
SUPPLIES	1,016.54	1,000.00	1,000.00	1,000.00
OTHER SERVICES & CHARGES	2,962.94	2,150.00	2,150.00	10,150.00
TOTAL	129,757.16	127,080.02	119,009.18	133,335.44

PLANNING

Under the new Public Act 33 of 2008, the Planning Commission is charged with preparing, adopting and maintaining a master plan for the city. The plan is a policy guide with regard to all matters affecting the physical development of the city. The Commission also approves site development plans, special use permits and recommends zoning ordinance amendments to the Council. The seven Commissioners which include a Councilmember are appointed by the Mayor for three-year terms, eligible for reappointment.

This item allocates funds for planning commission training including conferences and conventions as needed ($500). As required by the Commission, $500 for membership with the Michigan Society of Planning (a merger of the Michigan Society of Planning Officials and the Michigan Chapter of the American Planning Association), and $500 for public meeting expenses.

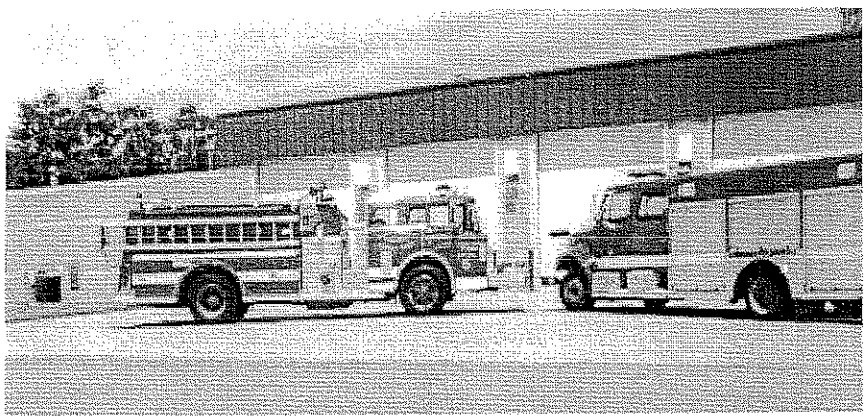
On November 2, 1999, voters approved a charter amendment providing compensation to the Planning Commissioners. The City Council adopted at its December 6, 1999 meeting, a resolution giving each Commissioner $25 per meeting to a maximum of $325 per year (allowing for II meetings and 2 work sessions). An amount of $2,910 has been included in the budget for compensation in consideration of valuable time spent.

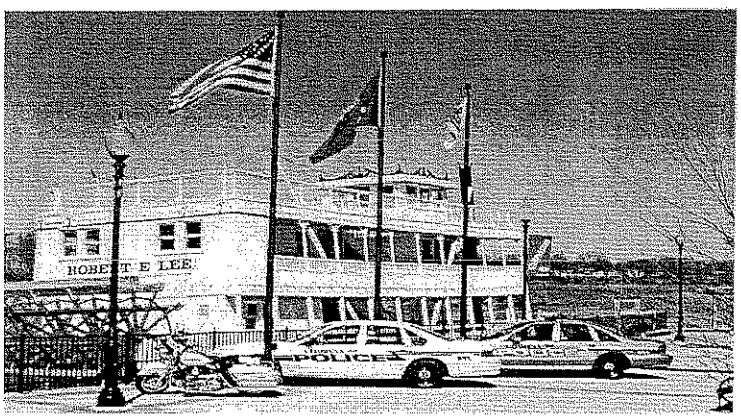
The Commission approved the updating of the Master Plan at its October 22, 2007 meeting with the City Council accepting the document on November 5, 2007. As prepared by McKenna Associates the Plan outlines goals and directions for City growth and development.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
PLANNING				
PERSONAL SERVICES	2,699.55	2,910.00	2,320.00	2,910.00
OTHER SERVICES & CHARGES	2,878.20	2,800.00	2,800.00	2,800.00
TOTAL	5,577.75	5,710.00	5,120.00	5,710.00

PUBLIC SAFETY





POLICE

The police department operates 24 hours per day for the protection of all citizens. Police Officers handle such assignments as traffic complaints, parking violations, domestic complaints, and investigations of criminal activities. Also, nuisance complaints such as inoperable vehicles and litter are handled through this department. Civic public relations (e.g. Bicycle Safety) are an important aspect of the department functions.

With the retirement of Jim Valentine, James Hinton has been appointed Police Chief effective April 6, 2009. Chief Hinton has served as an Officer with the department since September 7, 1992 and as Sergeant since January 22, 2006 bringing a wealth of experience to this position.

The budget proposes a staffing level of six full-time officers: the chief, sergeant and four officers. One of the officers has investigation responsibilities. Police officers will be available to work with School Building Administration when dealing with school rule violations which may be criminal in nature.

Two clerk-dispatchers cover the 6 a.m. to 5:00 p.m. shift. Both work 40 hours per week under this budget.

Six to nine part-time certified officers supplement the staffing needs. Extra shift coverage is requested periodically for school events and community activities. The Department also responds to complaints concerning strays and vicious animals, through the Animal Control Officer.

The City will continue to contract with the City of Walker for dispatching off-hours. The dispatching cost of $23,000 is provided. This gives the City reliable dispatching at an assured reasonable rate.

The department operates six police cruisers (four fully marked, one for administrative and special police functions and one unmarked for detective purposes). These are

maintained and replaced through the Police Budget rather than the Equipment Fund. This was initiated because Police vehicles are not utilized by a number of departments. Also, the actual costs of operation can be better reviewed. The RSVP (Retired Senior Volunteer Program) vehicle has been provided through donations. The department has three mountain bikes used for patrol, one of which is donated.

Training and education continues to be an important element of police operations. Public Act 302 states shared revenues are available for this purpose. Receipt of these funds requires that the City not cut back on its level of funding for training and that Act 302 monies be used over and above City funding.

The following capital expenditures has been planned:

- pay a third year (three year total) lease for two patrol cars at $6,593 each. The 2008 Impalas have replaced two 2003 Impalas
- pay the first year (three year total) lease for two patrol cars at $7,500 each. These would replace the two 2005 Impalas.

No further change in the level of service is planned for fiscal year 2009-2010. Police protection is a labor intensive service with such costs representing 79.77% of the police department budget. It is also noted that the Police budget is approximately 34.46% of the General Fund, the single largest of the Fund.

An application to the Federal COPS (Community Oriented Policing Services) Hiring Recovery Program has been submitted. If funded, this grant would cover three years worth of salary and benefits for an officer. This would amount to a savings of over $47,000 for the fiscal year.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

POLICE	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
PERSONAL SERVICES	674,611.36	685,438.49	681,121.53	646,616.61
SUPPLIES	25,012.24	27,800.00	27,800.00	30,900.00
OTHER SERVICES & CHARGES	92,198.48	89,274.00	74,274.00	85,274.00
CAPITAL EXPENDITURES	53,541.32	33,131.00	33,413.00	43,354.00
TOTAL	845,363.40	835,643.49	816,608.53	806,144.61

FIRE/RESCUE

The functions of the fire department are fire prevention, public education and awareness, life safety, fire suppression, hazardous material management, fire fighter training and fire investigation. The department covers a 60 square mile area including Vergennes Township and the upper two thirds of Lowell Charter Township.

The Lowell Area Fire and Emergency Services Authority was created in November, 2008 to provide a greater cooperation of oversight and sharing of department expenses.

A six member board meets to provide this review. Costs are allocated by property values, populations and numbers of fire runs.

Also, the department has incorporated responsibilities of Lowell Area Rescue. This service has since 1973 provided a first response to medical emergencies and accidents before an ambulance would transport to a hospital. In April of 1990, the Rescue was transferred from the Police to the Fire Department, consolidating emergency services into one building.

Currently, 27 volunteers are cross-trained to serve on the Fire/Rescue Department, while one is medical only.

With the adoption of the Authority, a new budget is created for the department. $75,000 is planned for City expenditures out of $258,000 in total.

AMBULANCE

In accordance with City Council action of April, 1988, contributions have been allocated for the establishment of a local ambulance service. Lowell Ambulance, a subsidiary of Rockford Ambulance, has provided this service.

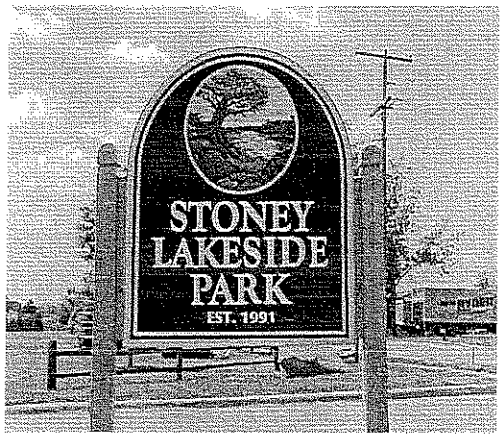
A 2,170 square foot ambulance building adjacent to the Look Memorial Fire Station has been constructed. In conjugation with the City, Lowell and Vergennes Townships, the $303,000 structure will address space needs of Lowell Ambulance.

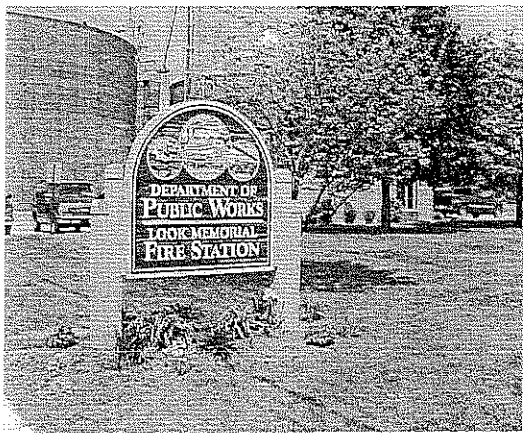
As part of an agreement with Rockford Ambulance, the City is contributing $16,000 over five years toward construction costs. Thus, $3,600 has been budgeted. City service contributions during this time have been eliminated.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
FIRE/RESCUE				
PERSONAL SERVICES	104,874.88	95,300.00	106,500.00	0.00
SUPPLIES	34,702.36	22,800.00	22,800.00	0.00
OTHER SERVICES & CHARGES	46,896.13	52,300.00	54,741.00	6,500.00
CAPITAL EXPENDITURES	96,639.53	5,400.00	5,400.00	80,400.00
TOTAL	283,112.90	175,800.00	189,441.00	86,900.00
AMBULANCE				
OTHER SERVICES & CHARGES	0.00	2,000.00	3,776.00	3,600.00
TOTAL	0.00	2,000.00	3,776.00	3,600.00

PUBLIC WORKS PARKS AND RECREATION





CITY HALL

This activity includes cleaning services ($11,000), insurance ($8,500), as well as heating/air-conditioning maintenance, public utilities ($40,000) and miscellaneous repairs to the City Hall building.

A total of $4,000 has been set aside for necessary repairs.

CEMETERY

The cemetery activity includes all care and maintenance (grass mowing and trimming) of Oakwood Cemetery. In addition, gravesites are sold and recorded, graves excavated and funerals expedited. During 2008, 31 burials took place at Oakwood.

No planned improvements are contemplated for the cemetery this year. But, a new cemetery office/maintenance building has been placed in the Capital Improvements Plan and will be considered as funds become available. Additionally, an allocation of $13,000 for summer employment will assist during the intensive maintenance periods.

ENGINEERING/BUILDING INSPECTION.

Funds have been provided on a contractual basis ($4,100) to Imperial Municipal Services, Inc. of Rockford to perform code enforcement work and issue sign permits.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
CITY HALL				
PERSONAL SERVICES	0.00	0.00	0.00	0.00
SUPPLIES	2,124.70	1,500.00	1,500.00	1,500.00
OTHER SERVICES & CHARGES	60,791.81	63,500.00	52,000.00	63,500.00
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00
TOTAL	62,916.51	65,000.00	53,500.00	65,000.00
CEMETERY				
PERSONAL SERVICES	51,560.69	51,268.30	51,268.30	51,371.70
SUPPLIES	2,886.15	2,700.00	3,100.00	3,225.00
OTHER SERVICES & CHARGES	25,910.32	29,285.00	27,383.00	25,165.00
CAPITAL EXPENDITURES	1,200.00	500.00	500.00	2,500.00
TOTAL	81,557.16	83,753.30	82,251.30	82,261.70
ENGINEER/BLDG INSPECTOR				
PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
OTHER SERVICES & CHARGES	5,096.25	4,100.00	5,600.00	4,100.00
TOTAL	5,096.25	4,100.00	5,600.00	4,100.00

PUBLIC WORKS

The Department of Public Works provides for the construction, operation and maintenance of physical properties and services of the City. Such services include streets, equipment (motor pool), water treatment and wastewater treatment, parks, cemetery and water distribution. Eleven employees (one contractual) are assigned by cost to various funds.

Within the Public Works activity, costs attributed to the Public Works Garage and grounds as well as street lights ($24,000) and parking lots are allocated. Personnel costs for the Director (50%), four department employees and the City Manager (5%) are also included. Repair and maintenance accounts for $3,000 as well as replacement of street lights ($7,000) with energy efficient LED Fixtures ($3,000) and roof repairs at the DPW building ($3,000), office supplies ($800) and operating supplies ($3,200) which provide hand tools, posts, bolts, paint, cleaning products and bulbs.

Also, consideration for a storage building has been placed on the Capital Improvements Plan for future funding.

SIDEWALKS

Repair and maintenance work on sidewalks is budgeted under this item. A total of $12,514.63 has been allocated.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
PUBLIC WORKS				
PERSONAL SERVICES	75,122.37	80,588.05	80,588.05	72,987.97
SUPPLIES	4,230.12	4,300.00	3,950.00	4,600.00
OTHER SERVICES & CHARGES	77,438.41	59,200.00	93,721.00	61,200.00
CAPITAL EXPENDITURES	1,593.00	2,000.00	2,000.00	3,000.00
TOTAL	158,383.90	146,088.05	180,259.05	141,787.97
SIDEWALKS				
PERSONAL SERVICES	5,762.73	4,524.62	5,051.32	7,506.61
SUPPLIES	1,471.51	200.00	200.00	200.00
OTHER SERVICES & CHARGES	4,901.70	3,250.00	3,250.00	4,650.00
CAPITAL EXPENDITURES	5,614.74	0.00	5,500.00	4,000.00
TOTAL	17,750.68	7,974.62	14,001.32	16,356.61

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
DOG PARK EXPENDITURES				
DOG PARK EXPENDITURES	7,511.31	0.00	1,000.00	0.00
TOTAL	7,511.31	0.00	1,000.00	0.00

REFUSE

The City provided a contract extension with Allied Waste Industries, Inc. for refuse pickup. The firm was awarded the contract to also provide recycling and yard waste pickup. An award of a new three year agreement will be considered this Fall. As authorized in February, 1994, a bag purchase system has been established. Residents pay $1.50 per bag. The City also provides the cost for residential recycling ($4.23 per month). Yard waste (leaves, grass and tree branches) collection is provided with residents paying $2 per bag covering the entire cost of this service.

Based on average monthly costs, $90,000 has been allocated for waste pickup. The offsetting revenue from the sale of bags ($61,000) results in a net cost of $29,000 per year.

During the fiscal year, the City will consider an exclusive trash collection pickup contract as well as exploring alternatives for yard waste collection.

PARKS

The parks activity includes all care, maintenance (grass mowing, watering, playground and picnic equipment care) and security in all City parks. The mowing of Creekside, Richards, McMahon, Stoney Lakeside and Recreation Parks will be undertaken by contract through Manszewski Excavating. A total of $28,000 has been budgeted in the Parks. As approved by Council on December 15, 2008, Manszewski was awarded a three year contract

Under contractual services is the cost of renting two port-a-johns ($1,500 in total) at the Recreation Park ball field from May to October.

- Also, $20,000 has been provided for equipment rental. The Lee Fund will contribute $5,000 toward parks maintenance.
- The City Council with the recommendation of the Parks and Recreation Commission has completed agreements with the YMCA, Lowell Little League, Lowell Youth Football, Lowell Xtreme Softball, Kent County Youth Fair, Lowell

Rugby and Lowell Lacrosse for the parks and pay per participant for the usage.

- A Recreation Plan was adopted by the Parks and Recreation Commission and City Council outlining projects for future federal grants.

SHOWBOAT

With the acceptance of ownership by the City Council for the Lowell Showboat at its December 4, 2000 meeting, a budgeted activity for the boat's care and maintenance is now provided. The Lowell Area Chamber of Commerce is responsible for the scheduling of events.

A total of $150 has been allocated for insurance, $650 for public utilities, $1,000 involving repair and maintenance and $100 for miscellaneous expenses.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
REFUSE				
OTHER SERVICES & CHARGES	87,714.47	75,000.00	90,000.00	90,000.00
TOTAL	87,714.47	75,000.00	90,000.00	90,000.00
PARKS				
PERSONAL SERVICES	80,226.27	75,887.85	75,887.85	63,085.60
SUPPLIES	8,397.35	6,700.00	6,700.00	7,200.00
OTHER SERVICES & CHARGES	83,688.72	74,910.00	69,510.00	75,720.00
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00
TOTAL	172,312.34	157,497.85	152,097.85	146,005.60
SHOWBOAT				
PERSONAL SERVICES	0.00	0.00	0.00	0.00
SUPPLIES	0.00	0.00	0.00	0.00
OTHER SERVICES & CHARGES	1,318.12	1,870.00	2,200.00	1,900.00
TOTAL	1,318.12	1,870.00	2,200.00	1,900.00

LIBRARY

LIBRARY

The $1.3 million 8800 square foot library was opened in February 1997 at the northwest corner of Avery and N. Monroe Streets. This has provided needed facility space to serve this community. Funding for the construction has raised over $885,000 through the Look Memorial Fund, corporate, individual and foundation support. In particular, a generous donation from Harold Englehardt, long time City resident and businessman, made the Harold and Mildred Englehardt Public Library a reality. A $770,000 ten-year Building Authority Bond provided the remaining financial support which had been successfully paid in full during March, 2007. Dedication of this facility was held on May 18, 1997.

A November 1994 election established the Kent District Library system and a library millage. In August, 2004, KDL received a millage renewal approval of 0.88 mills. From this millage, the District Library provides the Lowell library with a $7,741 per year contribution toward the maintenance budget. City funds make up the balance of the Library's estimated $54,919.11 maintenance costs. Amounts are set aside for the salaries of City maintenance ($7,019.11), public utility charges ($27,000), repair and maintenance such as cleaning, pest control, heating and air conditioning maintenance, and parking lot lighting, ($10,000), insurance ($1,500), and communications and miscellaneous ($1,300).

Projects being reviewed for funding options at this time include:

- two hand dryers for restrooms - electric $1,815, dryers $900.
- interior water damage – est. $1,280
- exterior wood repair/replacement $14,500 and painting
- replace roof shingles and flat roof areas $50,855

2009 - 2010 FISCAL BUDGET
GENERAL FUND

LIBRARY	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
PERSONAL SERVICES	7,173.94	6,276.35	11,096.78	6,926.93
SUPPLIES	2,307.28	2,100.00	2,100.00	2,100.00
OTHER SERVICES & CHARGES	48,645.82	42,900.00	36,800.00	43,300.00
CAPITAL EXPENDITURES	1,977.00	0.00	0.00	2,500.00
TOTAL	60,104.04	51,276.35	49,996.78	54,826.93

HISTORIC DISTRICT COMMISSION

At its November 4, 1996 meeting, the City Council adopted a historic district ordinance encompassing 54 properties of significance to the community's heritage. Prior, a study committee documented each structure with its historic and architectural character. Through the formation of a five member Historic District Commission, review of plans involving changes to the exterior of a structure will be examined to conform to historic design. The goal of the Commission is to recognize, protect and preserve for present and future generations the historic buildings of Lowell, and to prevent, irreparable damage that occurs through neglect, and the inappropriate replacement of, or additions to, these historic structures which now have attained National Register status. The budget of $1500 includes seminars and professional services ($1,200), publications/memberships ($250) and office/clerical expenses ($50).

LOWELL AREA HISTORICAL MUSEUM

The Lowell Area Historical Museum is a charitable organization whose purpose is to collect, preserve and display Lowell history as well as to educate the community about its rich historical heritage. Efforts have been placed for the Museum to restore the Graham Building, a building on the National Registry of Historical Places. A successful November 2002 election has provided 0.25 mills toward Museum operations. Also, $8,500 is budgeted for utilities as well as $500 allocated for insurance on the building.

The building, located at the northeast corner of West Main and Hudson, has been recently dedicated for the Museum offices, archives and meeting space. It was dedicated in September 2001.

This past year the parking lot was expanded to better accommodate vehicles.

SENIOR CITIZEN CONTRIBUTION

As with previous years, a $1,500 contribution is given to the Lowell Senior Neighbors Center.

CHAMBER OF COMMERCE CONTRIBUTION

A $3,000 contribution has been budgeted to the Chamber of Commerce to promote its various activities. Of this, $1,000 is allocated toward the operation of the Chamber office.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
HISTORIC DISTRICT COMMISSION				
SUPPLIES	0.00	50.00	50.00	50.00
OTHER SERVICES & CHARGES	95.45	1,450.00	1,450.00	1,450.00
TOTAL	95.45	1,500.00	1,500.00	1,500.00
LOWELL AREA HISTORICAL MUSEUM				
OTHER SERVICES & CHARGES	11,360.07	11,000.00	13,400.00	11,500.00
TOTAL	11,360.07	11,000.00	13,400.00	11,500.00
SENIOR CITIZEN PROGRAM				
OTHER SERVICES & CHARGES	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL	1,500.00	1,500.00	1,500.00	1,500.00
CHAMBER OF COMMERCE				
OTHER SERVICES & CHARGES	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL	3,000.00	3,000.00	3,000.00	3,000.00

OTHER ACTIVITIES AND TRANSFERS TO OTHER FUNDS

UNALLOCATED

This category is reserved for unanticipated expenditures. Additionally, items that are difficult to fit within a specific budget (e.g. public officials liability insurance) are included. The downtown Christmas lights have been allocated in this area.

CONTINGENCY

Monies are allocated for activities which are unanticipated or under-funded. None is budgeted in this account. When budget amendments are required, funds are reallocated as necessary.

TRANSFER TO OTHER FUNDS

The General Fund will transfer the following to:

- Local Street Fund ($75,000) for assistance in administration.
- Local Street Fund Construction ($99,210)
- City Hall – Police Station Construction Fund ($319,000) for the seventh payment toward a Building Authority bond.

TOTAL EXPENDITURES

The General Fund expenditures (including transfers out) total $2,491,088.45. This represents 5.00% less than the 2008-2009 budget estimated total.

FUND BALANCE

An unreserved fund balance of $176,705.50 in the General Fund has been planned. This represents 7.0% of the budget.

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
UNALLOCATED EXPENSES				
OTHER SERVICES & CHARGES	44,468.68	15,000.00	27,150.00	20,000.00
TOTAL	44,468.68	15,000.00	27,150.00	20,000.00
CONTINGENCY				
OTHER SERVICES & CHARGES	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00
DEBT SERVICE				
DEBT SERVICE	29,904.03	0.00	0.00	0.00
TOTAL	29,904.03	0.00	0.00	0.00

2009 - 2010 FISCAL BUDGET
GENERAL FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
TOTAL EXPENDITURES	2,309,711.12	2,080,596.99	2,137,000.61	1,997,858.28
TRANSFERS TO OTHER FUNDS				
TRANSFER TO MAJOR STREET FUND	0.00	0.00	0.00	0.00
TRANSFER TO LOCAL STREET FUND	71,500.00	73,500.00	80,000.00	75,000.00
TRANSFER TO LOCAL CONTSTRUCTION FUND	0.00	96,000.00	92,500.00	99,230.17
TRANSFER TO FIRE TRUCK RESERVE	0.00	0.00	0.00	0.00
TRANSFER TO BUILDING AUTHORITY	0.00	0.00	0.00	0.00
TRANSFER TO WASTEWATER FUND	0.00	0.00	0.00	0.00
TRANSFER TO WATER FUND	0.00	0.00	0.00	0.00
TRANSFER TO EQUIPMENT FUND	0.00	0.00	0.00	0.00
TRANSFER TO IMPROVEMENT FUND	0.00	0.00	0.00	0.00
TRANSFER TO CITY HALL CONSTRUCTION FUND	326,550.00	322,735.00	322,735.00	319,000.00
TOTAL OPERATING TRANSFERS OUT	398,050.00	492,235.00	496,235.00	493,230.17
TOTAL EXPENDITURES & OPERATING TRANSFERS OUT	2,707,761.12	2,572,831.99	2,633,235.61	2,491,088.45
EXCESS OF REVENUES AND OPERATING TRANSFERS IN OVER EXPENDITURES AND OPERATING TRANSFERS OUT	56,577.62	21,175.46	12,421.39	73,214.14
FUND BALANCE				
UNRESERVED	91,069.97	153,054.14	103,491.36	176,705.50
RESERVE/UNFUNDED ACC LIABILITY	0.00	0.00	0.00	0.00
POLICE TRAINING RESERVE	1,641.87	1,641.87	0.00	0.00
RESERVE/FIRE TRUCKS	0.00	0.00	0.00	0.00
TOTAL FUND EQUITY	92,711.84	154,696.01	103,491.36	176,705.50

2009 - 2010 FISCAL BUDGET
LEE FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
REVENUES				
INTEREST	11,469.04	12,500.00	12,500.00	12,500.00
MISCELLANEOUS	0.00	0.00	0.00	0.00
GAIN ON SALE OF INVESTMENT	0.00	0.00	0.00	0.00
INCREASE(DEC) IN FMV-INVEST	<1,286.74>	0.00	0.00	0.00
GRAND RAPIDS FOUNDATION GRANT	16,000.00	0.00	0.00	0.00
TOTAL REVENUES	26,182.30	12,500.00	12,500.00	12,500.00
EXPENDITURES				
OTHER SERVICES & CHARGES	306.43	300.00	300.00	300.00
CAPITAL EXPENDITURES	29,114.27	10,000.00	10,000.00	7,500.00
TRANSFERS TO OTHER FUNDS	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL EXPENDITURES	34,420.70	15,300.00	15,300.00	12,800.00
EXCESS (DEFICIENCY) OF REVENUES AND OPERATING TRANSFERS IN OVER EXPENDITURES AND OPERATING TRANSFERS OUT	<8,238.40>	<2,800.00>	<2,800.00>	<300.00>
FUND BALANCES				
FUND BALANCE - UNRESERVED	6,025.67	2,869.19	1,975.67	425.67
FUND BALANCE - RESERVED	205,579.76	208,142.00	206,892.00	208,142.00

2009-2010 FISCAL BUDGET
CEMETERY PERPETUAL CARE FUND

	PRIOR YEAR ACTUAL 2007-2008	CURRENT YEAR BUDGET 2008-2009	2008-2009 EST. TOTAL	2009-2010 BUDGET
REVENUE				
PERPETUAL CARE INCOME	9,350.00	10,000.00	10,000.00	10,000.00
INTEREST	17,214.11	10,000.00	12,000.00	10,000.00
INCREASE(DEC) IN FMV-INVEST	0.00	0.00	0.00	0.00
TOTAL REVENUES	26,564.11	20,000.00	22,000.00	20,000.00
EXPENDITURES				
TRANSFER TO GENERAL FUND	10,831.43	8,000.00	11,000.00	10,000.00
TOTAL TRANSFERS OUT	10,831.43	8,000.00	11,000.00	10,000.00
*TOTAL EXPENDITURES AND TRANSFERS OUT	10,831.43	8,000.00	11,000.00	10,000.00
NET INCOME (LOSS)	15,732.68	12,000.00	11,000.00	10,000.00
FUND BALANCE	290,104.00	285,872.43	304,104.00	311,104.00