



**FISCAL YEAR**  
**2014**  
**BUDGET**



## **ELECTED OFFICIALS**

**Susan Lumley, Mayor**

**Amber Cahill, Mayor Pro-Tem**

**Allan Lowe, Council Member**

**Bob Grevious, Council Member**

**Eric Grimm, Council Member**

**Melissa Klos, Council Member**

**Rod Buikema, Council Member**

## **CITY STAFF**

**Anthony Chandler, City Manager**

**Amy VanderLeest, City Clerk**

**Dave Boone, Chief of Police**

**Sarah Petersen, City Treasurer**

**David Geyer, DPW Superintendent**

**Bruce Dodge, Building Official**

## **Roosevelt Park Community Profile**

Date Incorporated as a City:	1946
Form of Government:	Council/Manager
Land Area:	1.0 square mile
Population:	3,807 (2012 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. 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 2014**

Each year the City Council along with City staff conducts a brainstorming session with the intent of deriving a list of goals to pursue in the forthcoming year. The results of the session become the ideas that culminate into the blueprint that will guide the decision making process and establish our future course of action.

### **List of Goals to Achieve:**

- 1. Road and Sewer Improvements**
  - a. Utilize the infrastructure study conducted by Prein and Newhof to begin improvements to the City's critical infrastructure.
  - b. Infrastructure priorities include new roads complete with storm sewers and remediation of the ground water infiltrating the sanitary sewer.
  - c. Engage the public through community outreach and remain open and transparent with the planning, organization and implementation of any and all improvements.

**2. Budget Control**

- a. Allocate resources to reduce the MERS and OPEB unfunded liability.
- b. Establish long-term liability reduction plan to include a lower retirement benefit for new hires.

**3. Information Sharing**

- a. Provide an accessible format for sharing and receiving information related to city government function and operation. Continue to operate local government using an open format that encourages public discourse and citizen engagement. Update the website and include Council packet information, meeting minutes, and department reports on website.

**4. Park Improvements**

- a. Obtain grant funding through the Department of Natural Resources redevelop Delmar Playfield and assist RPYA with preparation for the Little League World Series in the summer of 2014.

**5. Rental Housing, Parking, and enforcing the speed limit**

- a. Focus efforts on rental housing inspection and code compliance. Enforce the parking restrictions and amend the code of ordinances to alleviate parking issues in specific area of the city.

**Goal:** Engage in the process of establishing the plan to conduct critical infrastructure improvements.

**Objectives to achieve:** *Utilize the Study completed by Prein & Newhof for infrastructure needs*

- Create community awareness of the proposed infrastructure project
- Set time-line and draft financial plan
- Prioritize list of projects for design and construction
- Implement a plan for future reconstruction projects in Major Streets through WMSRDC Transportation Improvement Program (TIP)

**Goal:** Budget control and retirement benefits

**Objectives to achieve:** *Budget accordingly to reduce the city's unfunded liability*

- Allocate resources to pay-down debt
- Work with MERS to establish lower benefits that carry less legacy costs for new hires
- Prioritize funding to sustain basic public services

**Goal:** Information sharing and transparency in government operations

**Objectives to achieve:** *Foster an open format while conducting official city business*

- Maintain open dialogue with the community

- 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

**Goal:** Park Improvements

**Objectives to achieve:** *Maximize grant opportunity for Delmar Playfield renovation*

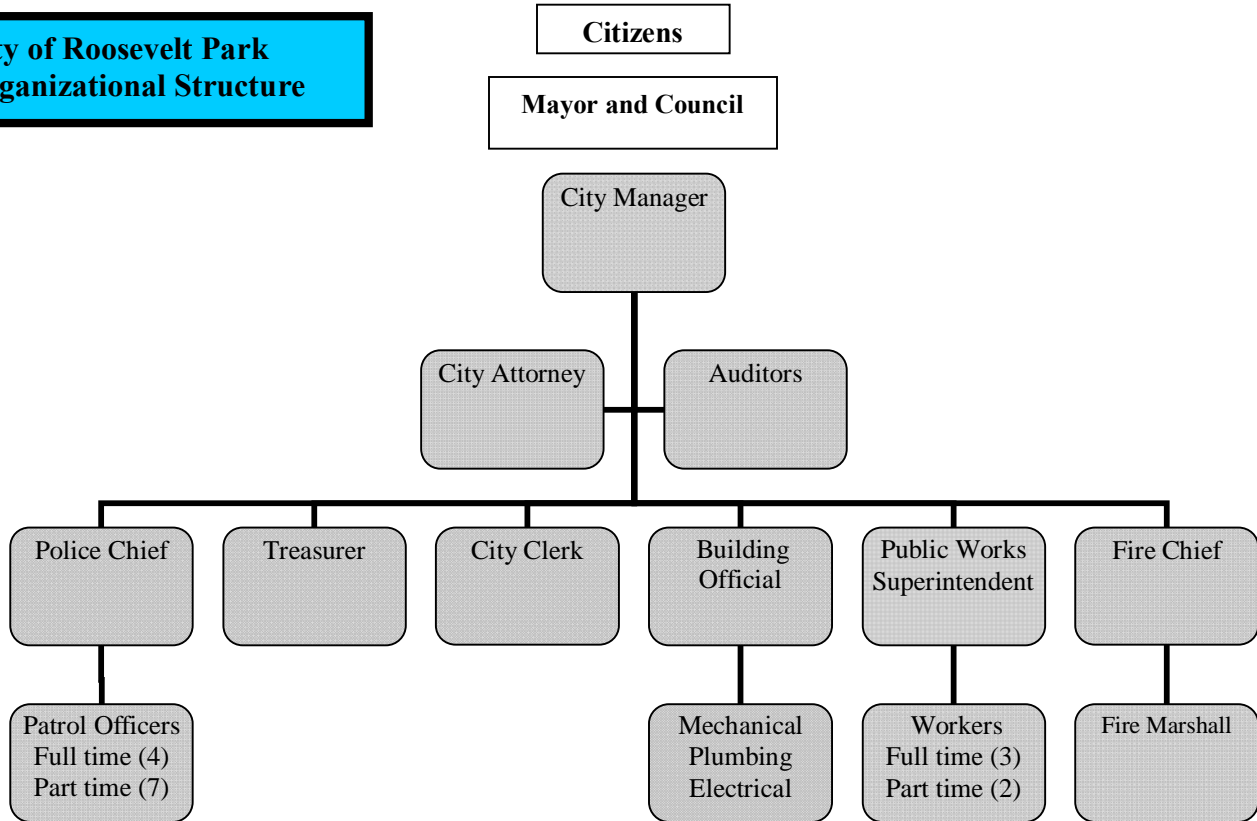
- Coordinate and participate with RPYA in preparation of Little League tournament
- Replace worn and outdated equipment
- Picnic tables for the parks

**Goal:** Rental housing, parking enforcement and speed limit

**Objectives to achieve:** *Continue the rental inspection program and actively enforce the parking restrictions as they apply*

- Enforce the vacant building ordinance and incorporate a vacant housing index
- Collect rental registration fees from all rental properties
- Enforce the property maintenance code to ensure property values are protected and neighborhoods remain strong and desirable
- Create a Traffic Control Order to restrict parking in designated areas
- Enforce the speed limit city-wide

**City of Roosevelt Park  
Organizational Structure**



The City continues to closely monitor staffing levels to ensure that public services are rendered with the utmost attention to efficiency. The 2014 budget contains resources that are adequate to provide the essential services to the public and any addition to service delivery or staffing is intimately scrutinized to avoid acquiring more than the City can afford.

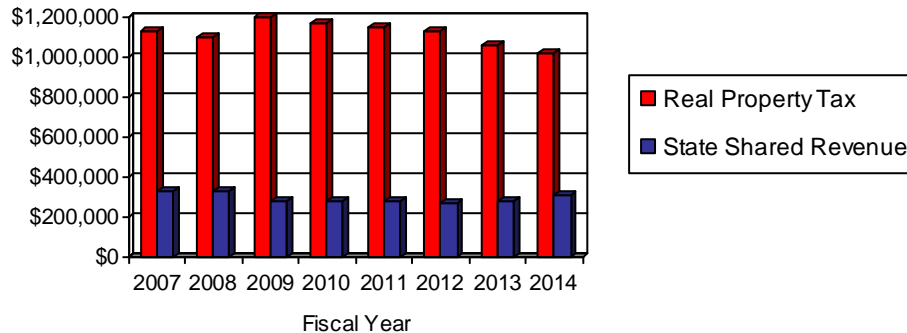
In 2013, the City reverted back to a separate City Clerk, City Treasurer structure and City Hall is now staffed with three (3) full-time employees. The Police Department continues to operate with a full-time Police Chief and four (4) full-time officers. The Department of Public works retains three (3) full-time employees and a part-time Superintendent.

The City staff is comprised of hard-working, dedicated employees that provide a wealth of experience and knowledge while performing their respective duties as an employee. Currently the full-time police employees have over 55 years of combined experience working with the City and the Police Chief has over 35 years of experience in law enforcement. The full-time DPW staff has a combined 28 years of experience working with the City and the Superintendent has over 35 years of experience in public works.

## GENERAL FUND - REVENUES

### Fund 101

The 2014 General Fund Budget anticipates receiving \$2,152,882 in revenue. This will be a reduction of \$64,381 from 2013 with a majority of that decrease coming as a result of lower property tax revenue. The largest source of revenue used in the General Fund comes directly from Real Property Tax (Account #402) which for 2014 it is expected to total \$1,003,790 or a decline of 5% over the previous year. As indicated above, the levying and collection of property tax remains the primary source of revenue and the 2014 Budget maintains 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 to receive \$310,000, a slight increase in 2014 compared to \$282,000 received in 2013. State revenue sharing has traditionally been classified under two categories; Constitutional and Statutory. Statutory revenue sharing is now disbursed as part of the Economic Vitality Incentive Program (EVIP) and the city's allotment in 2014 is \$27,300. The chart below reflects the revenue levels since 2007 for both sources of general fund revenue.

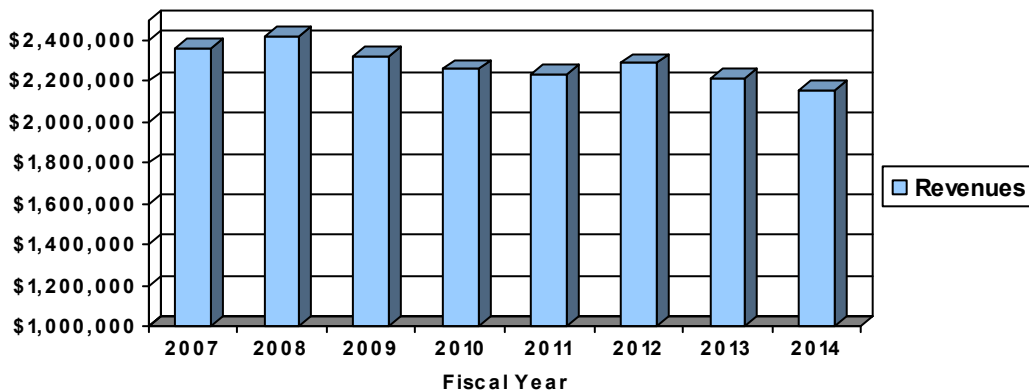


The 2014 Budget includes the full charge for the fire services contract within the General Fund however a portion of the overall transfer from the DDA Fund will assist with the expenditure. As in previous years, assistance from the DDA Fund has been critical towards balancing the General Fund and the amount transferred to the general Fund in 2014 is \$132,000.

FUND 101 – REVENUES					
Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
402.000	Current Real Property Tax	\$1,059,196	\$1,029,007	\$1,057,770	\$1,003,790
410.000	Current Personal Property Tax	\$0	\$0	\$0	\$0
411.000	Delinq. Personal Property Tax	\$5,415	\$9,180	\$4,800	\$10,300
412.000	Special Assessments	\$0	\$0	\$0	\$0
415.000	Interest on Special Assmnts.	\$0	\$0	\$0	\$0
437.000	IFT & CFT Taxes	\$3,000	\$3,000	\$3,000	\$3,000
446.000	Interest on Taxes	\$2,001	\$107	\$1,250	\$900
448.000	Collection Fees	\$60,863	\$55,486	\$54,500	\$55,250

451.000	Business Licenses	\$5,230	\$5,000	\$5,300	\$5,300
452.000	Registration Fees	\$2,386	\$3,280	\$2,500	\$2,450
453.000	Rental Certification Fees	\$5,550	\$12,670	\$10,000	\$15,000
475.000	ZBA/Planning Commission	\$250	\$0	\$0	\$0
476.000	Building Permits	\$13,735	\$20,130	\$18,000	\$20,240
477.000	Electrical Permits	\$5,172	\$4,714	\$6,800	\$5,720
478.000	Plumbing Permits	\$3,524	\$7,475	\$7,000	\$7,210
479.000	Mechanical Permits	\$7,483	\$8,784	\$10,300	\$8,850
480.000	Plan Review Fees	\$0	\$50	\$250	\$250
544.000	State Funded Police Training	\$1,369	\$1,346	\$0	\$0
575.000	State Sales Tax	\$285,801	\$301,459	\$282,000	\$310,000
576.000	Liquor Licenses	\$3,865	\$3,884	\$3,500	\$3,800
588.000	DDA Reimbursements	\$131,000	\$131,000	\$156,000	\$132,000
642.000	Concession Sales	\$0	\$0	\$0	\$0
642.100	Arts & Crafts	\$241	\$507	\$300	\$350
655.000	Forfeitures-Police Matters	\$260	\$0	\$0	\$700
656.000	District Court Fines	\$19,035	\$11,579	\$13,500	\$11,600
657.000	Parking Fines	\$5,825	\$6,013	\$5,700	\$5,650
665.000	Interest on Investments	\$3,145	\$2,485	\$5,800	\$1,800
665.100	Gain/Loss on Investments	\$0	\$3	\$0	\$0
670.000	Cable Francise Agreement	\$54,725	\$54,769	\$47,350	\$53,600
676.000	Administrative Revenue	\$264,318	\$290,879	\$279,193	\$278,572
679.000	Insurance Claim Recv	\$0	\$0	\$0	\$0
690.000	Community Center/Pavilion Fees	\$6,440	\$8,020	\$9,000	\$8,800
693.000	Election Reimbursements	\$1,394	\$0	\$0	\$0
694.000	Miscellaneous Revenue	\$52,928	\$12,407	\$11,600	\$11,820
694.100	Garbage Bag/Tag Sales	\$1,796	\$1,987	\$1,500	\$1,745
695.000	Grant Revenue	\$0	\$56,140	\$45,000	\$20,000
696.000	Fines - Civil Infractions	\$200	\$0	\$0	\$0
699.000	Transfer from other Fund	\$0	\$0	\$0	\$0
699.100	Office & Garage Reimbursement	\$37,800	\$37,900	\$37,350	\$37,160
699.200	Labor Transfer	\$129,904	\$140,580	\$138,000	\$137,025
699.25	Transfer from DDA	\$0	\$0	\$0	\$0
<b>Total</b>		<b>\$2,232,080</b>	<b>\$2,219,841</b>	<b>\$2,217,263</b>	<b>\$2,152,882</b>

### General Fund



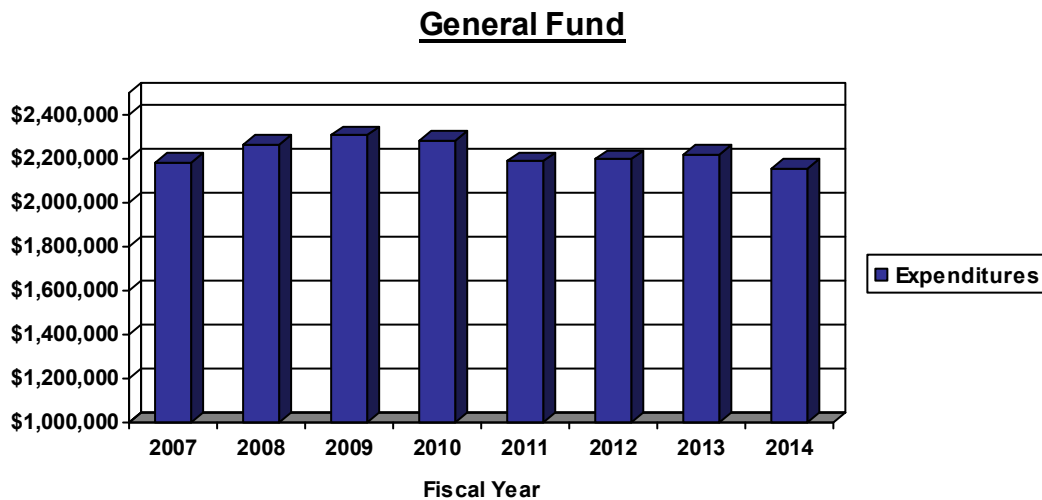


## **GENERAL FUND – EXPENDITURES**

### **Fund 101**

The proposed General Fund expenditures for Fiscal Year (FY) 2014 total \$2,152,882 which is a decrease of nearly \$65,000 from the budgeted amount in FY 2013. Consistent staffing levels and the expanded use of part-time employees has been significant and will continue to be critical in balancing the 2014 General Fund. Although the revenue is expected to be down the city continues to provide the same public services with fewer resources. Steady increases in items over which we have very little control such as health insurance has finally subsided in 2014.

In 2014 the city will focus on reducing the unfunded liability and other legacy costs with funding allocated to the city's OPEB account and by implementing a lower retirement benefit for new hires.



**CITY COUNCIL**  
**Department 101**

Citizens of  
Roosevelt Park

Susan Lumley, Mayor  
Amber Cahill, Mayor Pro-Tem  
Allan Lowe, Council Member  
Bob Grevious, Council Member  
Melissa Klos, Council Member  
Eric Grimm, Council Member  
Rod Buikema, 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.

**DEPT 101 – CITY COUNCIL**

<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
703.000	Salaries - Per Diem	\$4,525	\$4,835	\$5,700	\$5,500
714.000	Fringe Benefits	\$142	\$300	\$100	\$250
715.000	City's Share - Social Security	\$346	\$370	\$400	\$400
856.000	Meeting Expense	\$623	\$131	\$800	\$800
864.000	Conferences & Workshops	\$1,212	\$1,078	\$3,000	\$1,500
880.000	Public Relations	\$2,269	\$2,809	\$2,000	\$2,000
882.000	Personnel Relations	\$774	\$448	\$800	\$800
884.000	Mayor Exchange	\$0	\$0	\$0	\$0
886.000	Civic Promotion	\$618	\$495	\$650	\$650
956.000	Miscellaneous	\$158	\$145	\$400	\$400
958.000	Memberships & Dues	\$238	\$83	\$300	\$300
	<b>Total</b>	<b>\$10,905</b>	<b>\$10,694</b>	<b>\$14,150</b>	<b>\$12,600</b>

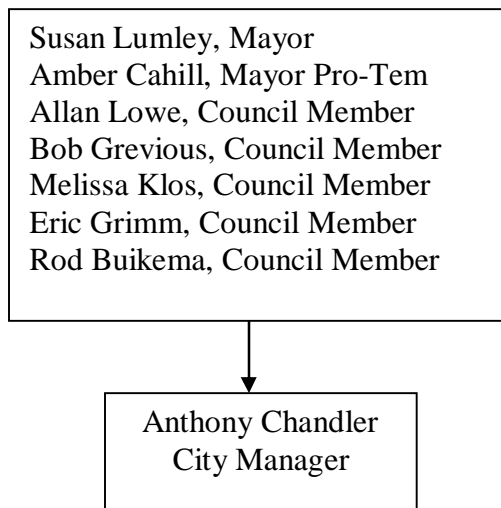
**CITY ATTORNEY**  
**Department 145**

The City Attorney is responsible for representing the City in all litigation, prosecution and other general legal matters concerning the city. The City Attorney is John Schrier from the law firm Parmenter O’Toole. The City Attorney is appointed by City Council and works under the direction of the City Manager.

**DEPT 145 – ATTORNEY**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
826.000	Legal Fees	\$25,550	\$14,837	\$17,500	\$19,500
827.000	Legal Fees - Special	\$4,436	\$21,134	\$6,000	\$6,000
828.000	Prosecution	\$30,154	\$15,516	\$9,000	\$10,000
829.000	Labor Attorney Fees	\$30,843	\$5,377	\$3,000	\$2,000
829.001	Labor Attorney Fees - Special	\$6,154	\$7,032	\$0	\$0
	<b>Total</b>	<b>\$90,983</b>	<b>\$63,896</b>	<b>\$35,500</b>	<b>\$37,500</b>

**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 organization. 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 the authorized limit set by the Council. The City Manager is ultimately responsible for all personnel and is expected to deliver the level of services mandated by the residents and business owners of Roosevelt Park.

**DEPT 172 – CITY MANAGER**

<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
705.000	Full-Time Employees	\$91,037	\$65,421	\$64,000	\$65,000
710.000	Car Allowance	\$900	\$3,900	\$3,600	\$3,600
714.000	Fringe Benefits	\$9,843	\$6,814	\$8,800	\$7,750
715.000	City's Share Social Security	\$7,100	\$5,173	\$5,000	\$5,320
718.000	City's Share Retirement	\$14,929	\$12,481	\$12,200	\$12,500
856.000	Meeting Expense	\$117	\$90	\$500	\$300
864.000	Conferences & Workshops	\$34	\$407	\$1,000	\$1,000
940.000	Cell Phone Rental	\$510	\$550	\$600	\$600
958.000	Memberships & Dues	\$650	\$110	\$700	\$200
	<b>Total</b>	<b>\$125,120</b>	<b>\$94,946</b>	<b>\$96,400</b>	<b>\$96,270</b>

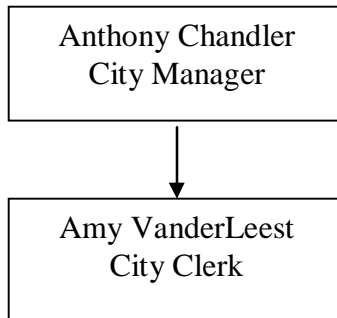
**ASSESSOR  
Department 209**

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**

<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
703.000	Board of Review - Per Diem	\$363	\$270	\$600	\$500
818.000	Contract Services	\$29,075	\$27,502	\$33,150	\$29,300
	<b>Total</b>	<b>\$29,438</b>	<b>\$27,772</b>	<b>\$33,750</b>	<b>\$29,800</b>

**CITY CLERK  
Department 215**



In 2013 the city appointed Amy VanderLeest as the City Clerk. The Clerk is responsible for maintaining all vital records of the City. This requires the Clerk to attend, prepare and maintain minutes of all City Council meetings. The Clerk will also administer all Oaths of Office, perform voter registration transactions, conduct elections, issue business licenses and assist in the overall office operations at City Hall.

**DEPT 215 – CITY CLERK**

<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
706.000	Full-time Employees	\$29,518	\$28,106	\$28,500	\$32,500
707.000	Part-time Employees	\$0	\$0	\$0	\$0
707.100	Salaries - Election Employees	\$1,372	\$3,598	\$2,500	\$1,800
714.000	Fringe Benefits	\$6,921	\$9,683	\$10,800	\$13,300
715.000	City's Share Social Security	\$2,258	\$2,082	\$2,200	\$2,415
718.000	City's Share Retirement	\$5,993	\$5,167	\$5,100	\$3,175
728.000	Election Supplies	\$1,093	\$1,996	\$1,000	\$1,400
809.000	Ordinance Codification	\$550	\$550	\$550	\$400
864.000	Conferences & Workshops	\$365	\$162	\$1,000	\$1,000
904.000	Printing	\$146	\$1,071	\$1,500	\$800
905.000	Publishing	\$3,518	\$1,687	\$5,000	\$3,700
940.000	Cell Phone Rental	\$0	\$0	\$300	\$0
955.000	Voting Machines	\$0	\$0	\$0	\$0
956.000	Miscellaneous	\$0	\$26	\$0	\$50
958.000	Memberships & Dues	\$80	\$80	\$200	\$80
	<b>Total</b>	<b>\$51,814</b>	<b>\$54,208</b>	<b>\$58,650</b>	<b>\$60,620</b>

**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 2013 the city 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 in 2013 the City needs to set-aside \$117,085 to meet this GASB requirement. As a result, the city has budgeted an additional \$50,000 in funding in (account #714.300) for the OPEB payment. The city has made this issue a top priority and the implications of such an expense are significant and there is no indication of future relief.

In 2012 the city ended the previous practice of providing a local match to all employees for the ICMA retirement account and tuition reimbursement is no longer available for city employees.

**DEPT 226 – PERSONNEL**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
714.300	Retiree Insurances	\$54,416	\$49,815	\$62,300	\$105,510
718.100	ICMA Match	\$2,700	\$0	\$0	\$0
813.000	Personnel Evaluations	\$3,000	\$0	\$0	\$0
814.000	Tuition Reimbursements	\$0	\$0	\$0	\$0
818.000	Contract Services	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$60,116</b>	<b>\$49,815</b>	<b>\$62,300</b>	<b>\$105,510</b>

**OFFICE OPERATIONS**  
**Department 250**

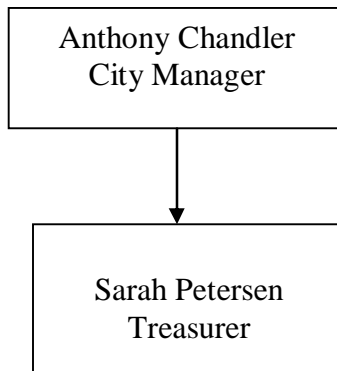
Line items within this section of the Budget contain the funds necessary for the general operation of City Hall that range from postage expenses to the cost for the annual audit. FY 2014 has adequate funds budgeted for the 2<sup>nd</sup> installment to BS&A.net for tax bills, voter registration cards, accounts payable and payroll programs that were installed in 2013. An upgrade to the City website is also planned in 2014 if funding is available. The city renewed a three year agreement with Brickley DeLong for auditing services and allocated \$15,500 for this service in 2014.

**DEPT 250 – OFFICE OPERATIONS**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
706.000	Full-time Employees	\$25,378	\$12,140	\$0	\$0
707.000	Part-time Employees	\$10,679	\$29,648	\$23,500	\$5,000

714.000	Fringe Benefits	\$13,864	\$8,291	\$1,000	\$300
715.000	City's Share Social Security	\$2,746	\$3,156	\$1,800	\$400
718.000	City's Share Retirement	\$5,109	\$2,368	\$0	\$0
727.000	Office Supplies	\$6,507	\$4,150	\$6,000	\$5,350
733.000	Postage	\$7,363	\$9,901	\$8,500	\$8,000
807.000	Audit Fees	\$11,340	\$15,340	\$15,300	\$15,500
815.100	Computer Software - Purchase	\$0	\$499	\$12,500	\$12,500
815.200	Computer Hardware - Purchase	\$1,564	\$589	\$5,000	\$200
819.000	Software Support	\$4,861	\$5,523	\$9,000	\$7,650
853.000	Telephone	\$6,596	\$7,904	\$7,000	\$6,370
866.000	Mileage Reimbursement	\$0	\$115	\$500	\$0
885.000	Insurance Bonds	\$0	\$0	\$0	\$0
903.000	Newsletter	\$2,095	\$3,007	\$2,000	\$2,150
932.000	Computers / Technology	\$8,833	\$1,908	\$5,000	\$1,500
934.000	Office Equipment Maintenance	\$3,893	\$1,480	\$7,700	\$4,200
959.000	Books & Periodicals	\$60	\$100	\$0	\$0
985.000	Misc. Equipment	\$0	\$747	\$500	\$100
	<b>Total</b>	<b>\$110,888</b>	<b>\$106,866</b>	<b>\$105,300</b>	<b>\$69,220</b>

**TREASURER**  
**Department 253**



In 2013 the city appointed Sarah Petersen as the new full-time City Treasurer. The Treasurer is responsible for the custody and collection of city revenue 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 including overseeing any debt issuance.

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	2011 Actual	2012 Actual	2013 Budget	2014
706.000	Full-time Employees	\$29,638	\$28,156	\$28,800	\$42,500
707.000	Part-time Employees	\$0	\$0	\$17,300	\$0
714.000	Fringe Benefits	\$7,167	\$10,404	\$11,000	\$17,000
715.000	City's Share Social Security	\$2,277	\$2,127	\$3,600	\$2,975
718.000	City's Share Retirement	\$5,993	\$5,167	\$5,100	\$3,700
815.100	Computer Software - Purchase	\$0	\$0	\$0	\$0
864.000	Conferences & Workshops	\$1,462	\$672	\$1,000	\$1,700
940.000	Cell Phone Rental	\$360	\$550	\$300	\$0
956.000	Miscellaneous	\$135	\$0	\$0	\$100
958.000	Memberships & Dues	\$50	\$230	\$250	\$250
960.000	Bank Service Charges	\$65	\$32	\$0	\$50
961.000	Investment Fees	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$47,147</b>	<b>\$47,338</b>	<b>\$67,350</b>	<b>\$68,275</b>

**CITY HALL – GARAGE & GROUNDS**  
**Department 265**

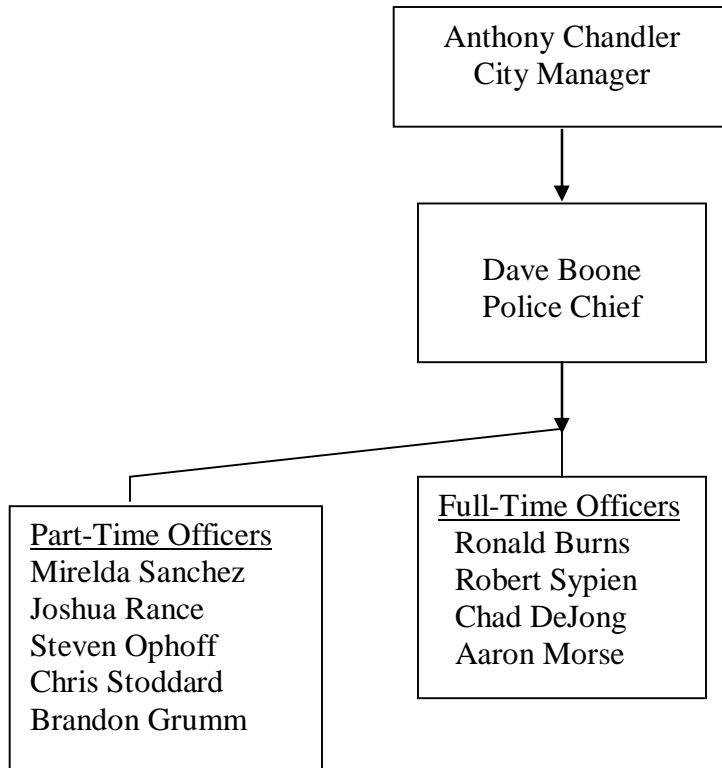
This departmental budget contains funding for the physical operations and maintenance of the City Hall and other public facilities. General insurance covers the city's property and liability coverage that experienced an increase of around \$4,000 last year. This increase is attributed to the recent upgrades in equipment (plow truck, sidewalk plow, etc.) that have a higher replacement value. The 2014 budget includes \$3,000 (Account # 835) for maintenance and \$3,000 (Account #975) for improvements to City facilities. Projects planned for 2014 include paint on the exterior doors and windows at City Hall. Projects completed in 2013 included new interior paint in City Hall and roof repair. Projects completed in 2012 consisted of re-roofing and new paint for the concession stand at Delmar Playfield and the replacement of window shades in the Community Center.

**DEPT 265 – CITY HALL**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
726.000	Supplies & Materials	\$3,398	\$2,800	\$2,500	\$2,150
808.000	General Insurance	\$35,871	\$35,192	\$36,800	\$40,000
834.000	Building Cleaning	\$5,505	\$4,045	\$4,500	\$3,800
835.000	Building Maintenance	\$5,357	\$3,534	\$3,500	\$3,000
920.000	Utilities - Water & Sewer	\$0	\$0	\$0	\$0
921.000	Utilities - Electricity	\$13,021	\$14,042	\$12,750	\$13,400
922.000	Utilities - Gas	\$8,691	\$5,773	\$12,000	\$12,100
956.000	Miscellaneous	\$116	\$35	\$0	\$0
975.000	Building Improvements	\$8,315	\$1,890	\$3,000	\$3,000
	<b>Total</b>	<b>\$80,274</b>	<b>\$67,311</b>	<b>\$75,050</b>	<b>\$77,450</b>



**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.

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 the Police Chief, four full-time employees and up to eight part-time officers. In 2014, 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 OPERATIONS**

<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
706.000	Full-time Employees	\$240,164	\$245,894	\$265,000	\$270,300
706.001	Part-time Employees (office)	\$15,012	\$847	\$20,350	\$19,500
707.000	Part-time Employees	\$57,048	\$75,053	\$65,000	\$71,500
708.000	Overtime	\$43,841	\$60,585	\$42,500	\$44,000
708.100	Holiday Pay	\$10,156	\$8,580	\$11,000	\$8,500
708.200	Witness Fees	\$100	\$0	\$0	\$0
708.300	Longevity	\$5,000	\$5,500	\$5,500	\$6,500
709.000	Clothing Allowance	\$2,315	\$3,701	\$2,200	\$2,500
713.000	Uniform Cleaning	\$249	\$605	\$300	\$500
714.000	Fringe Benefits	\$90,312	\$100,755	\$120,500	\$73,150
715.000	City's Share Social Security	\$28,065	\$30,129	\$32,000	\$28,235
718.000	City's Share Retirement	\$77,865	\$102,207	\$99,000	\$109,884
718.100	City's ICMA Match	\$9,820	\$6,000	\$0	\$0
727.000	Office Supplies	\$1,222	\$1,570	\$1,350	\$800
729.000	Photographic Supplies	\$20	\$170	\$100	\$0
741.000	Firearms Training	\$0	\$0	\$500	\$0
742.000	Operating Supplies	\$904	\$960	\$850	\$400
751.000	Gas & Oil	\$22,871	\$22,343	\$22,300	\$21,350
795.000	Operating Supplies (Vehicles)	\$65	\$15	\$100	\$0
840.000	Education & Training	\$40	\$0	\$500	\$1,000
841.000	State Funded Police Training	\$475	\$464	\$0	\$0
851.000	Equipment Maintenance	\$138	\$1,206	\$1,500	\$300
855.000	Central Dispatch	\$34,572	\$37,715	\$39,500	\$38,500
856.000	Meeting Expense	\$0	\$131	\$1,150	\$100
864.000	Conferences & Workshops	\$1,704	\$356	\$1,200	\$1,000
870.000	Medical Lab Fee	\$750	\$1,425	\$1,000	\$600
882.000	Personnel Relations	\$0	\$0	\$0	\$0
935.000	Vehicle Repair & Maintenance	\$4,720	\$6,327	\$6,500	\$8,500
937.000	Vehicle Purchase/Refurbish	\$25	\$0	\$32,000	\$23,000
940.000	Cell Phone Rental	\$360	\$450	\$600	\$600
943.000	Equipment Rental	\$0	\$0	\$0	\$0
956.000	Miscellaneous	\$745	\$2,169	\$0	\$0
958.000	Memberships & Dues	\$156	\$115	\$200	\$200
977.000	New Equipment	\$114	\$4,107	\$700	\$5,000
	<b>Total</b>	<b>\$648,828</b>	<b>\$719,379</b>	<b>\$773,400</b>	<b>\$735,919</b>

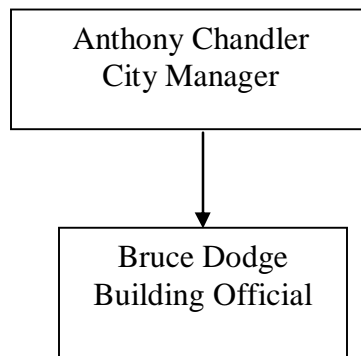
**FIRE & EMS**  
**Department 336**

In 2010, the City of Roosevelt Park agreed to extend 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 2014, the following line item reflects the full cost of this contracted service that will span the next seven years. The Downtown Development Authority Fund 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	2011 Actual	2012 Actual	2013 Budget	2014
818.000	Contract Services	\$206,663	\$200,000	\$200,000	\$200,000
	<b>Total</b>	<b>\$206,663</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>

**INSPECTIONS**  
**Department 387**



The Inspections Department is responsible for issuing permits for building, electrical, plumbing, and mechanical improvements made within the community. The Inspections 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 Official 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	2011 Actual	2012 Actual	2013 Budget	2014
707.000	Part-time Employees	\$34,741	\$34,663	\$28,000	\$30,500
714.000	Fringe Benefits	\$1,148	\$1,241	\$1,300	\$1,300
715.000	City's Share Social Security	\$2,653	\$2,646	\$2,350	\$1,855
818.000	Contract Services	\$1,651	\$3,159	\$850	\$1,600
818.500	Contract Services - Electrical	\$3,641	\$3,290	\$3,000	\$3,400
818.600	Contract Services - Plumbing	\$8,442	\$10,870	\$11,000	\$9,800
864.000	Conferences & Workshops	\$707	\$290	\$500	\$500
904.000	Printing	\$205	\$242	\$250	\$100
940.000	Cell Phone	\$320	\$550	\$600	\$600
943.000	Equipment Rental	\$0	\$0	\$0	\$0
958.000	Memberships & Dues	\$300	\$300	\$300	\$300
959.000	Books & Periodicals	\$1,019	\$11	\$400	\$400
985.000	Equipment Purchases	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$54,827</b>	<b>\$57,262</b>	<b>\$48,550</b>	<b>\$50,355</b>

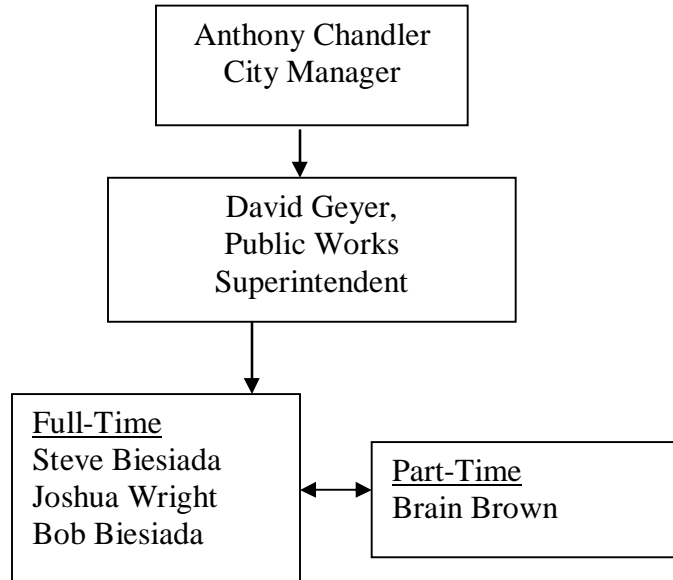
**PLANNING COMMISSION / ZONING BOARD OF APPEALS**  
**Department 400**

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 FY 2014 to allow members of the Planning Commission to attend training workshops upon availability.

**DEPT 400 – PLANNING COMMISSION & ZONING BOARD OF APPEALS**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
864.000	Conferences & Workshops	\$0	\$0	\$200	\$0
	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>

**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.

**DEPT 446 – PUBLIC WORKS**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
706.000	Full-time Employees	\$108,336	\$114,716	\$118,500	\$121,200
707.000	Part-time Employees	\$79,384	\$71,030	\$60,000	\$45,131
	Contractual Snow Plowing	\$0	\$0	\$0	\$0
708.000	Overtime	\$11,657	\$8,174	\$12,500	\$10,700
708.003	Longevity	\$2,398	\$2,847	\$2,650	\$4,140
713.000	Uniform Cleaning	\$2,138	\$2,444	\$2,500	\$2,300
714.000	Fringe Benefits	\$48,680	\$67,853	\$79,000	\$54,700
715.000	City's Share Social Security	\$15,420	\$14,890	\$16,150	\$13,300
718.000	City's Share Retirement	\$24,609	\$25,326	\$27,000	\$38,772
726.000	Supplies & Materials	\$2,117	\$1,784	\$2,100	\$2,000
732.000	Planting Trees	\$2,168	\$1,308	\$1,200	\$100
818.000	Contract Services	\$140	\$140	\$0	\$0
840.000	Education & Training	\$21	\$7	\$200	\$200

851.000	Radio Maintenance	\$62	\$0	\$0	\$500
864.000	Conferences & Workshops	\$280	\$150	\$150	\$150
881.000	Holiday Decorations	\$51	\$0	\$300	\$0
924.000	Electricity - Street Lighting	\$45,427	\$43,602	\$42,000	\$43,405
926.000	Street Lighting - Improvement	\$0	\$0	\$0	\$0
940.000	Pager /Cell Phone rental	\$360	\$550	\$600	\$0
943.000	Equipment Rental	\$9,819	\$10,159	\$9,500	\$11,135
956.000	Miscellaneous	\$379	\$426	\$0	\$500
958.000	Memberships & Dues	\$408	\$180	\$400	\$400
	<b>Total</b>	<b>\$353,854</b>	<b>\$365,586</b>	<b>\$374,750</b>	<b>\$348,633</b>

## SIDEWALKS Department 449

Due to financial restraints within the general fund the amount budgeted for sidewalk replacement has decreased from recent years. Requests to replace sidewalks will be closely evaluated and most of the work will be done using city staff. In 2012 the city contracted sidewalk repair to a firm that specializes in grinding concrete and this technique may be considered in 2014.

### DEPT 449 - SIDEWALKS

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
818.000	Contract Services	\$886	\$3,000	\$2,500	\$3,000
943.000	Equipment Rental	\$4,618	\$1,267	\$1,500	\$1,250
	<b>Total</b>	<b>\$5,504</b>	<b>\$4,267</b>	<b>\$4,000</b>	<b>\$4,250</b>

## SANITATION Department 521

The City provides sanitation collection service to its residents in part through a contract with RMS Disposal that was extended in 2012 and will expire in 2014. A scheduled increase of 3% is budgeted for contracted sanitation services in FY 2014. Under the extended contract, RMS will continue to 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	2011 Actual	2012 Actual	2013 Budget	2014
818.000	Contract Services	\$170,438	\$161,409	\$178,500	\$181,200
943.000	Equipment Rental	\$16,193	\$15,205	\$9,500	\$11,000
956.000	Miscellaneous	\$1,038	\$1,697	\$0	\$0
	<b>Total</b>	<b>\$187,669</b>	<b>\$178,311</b>	<b>\$188,000</b>	<b>\$192,200</b>

**PARKS, RECREATION & CONCESSIONS**  
**Department 690**

As in years past, the City will provide limited recreational services beyond the on-going maintenance of its nine municipal parks. The City is moving forward with plans in 2014 to reconfigure the ball fields at Delmar Playfield with the assistance of RPYA and a State recreation grant. A major project in 2013 included the renovation of the four tennis courts at Community Center Park. FY 2014 has \$12,000 allocated under capital improvements to cover the City's share of the Delmar Playfield project. The Arts and Craft program and Music in the Park at the Community Park was well attended during 2013 and funds are budgeted for the program to continue in 2014.

**DEPT 690 – PARKS, RECREATION, & CONCESSIONS**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
707.200	Seasonal Employees	\$1,064	\$1,005	\$1,300	\$1,150
714.000	Fringe Benefits	\$27	\$48	\$100	\$80
715.000	City's Share Social Security	\$81	\$77	\$100	\$100
726.000	Supplies & Materials	\$795	\$2,093	\$1,500	\$1,000
734.000	Products	\$0	\$0	\$0	\$0
818.000	Contract Services	\$7,074	\$7,043	\$7,000	\$6,250
822.000	Construction Services	\$0	\$0	\$0	\$0
835.000	Building Maintenance	\$9	\$0	\$0	\$0
892.000	RP Youth Athletics	\$0	\$0	\$0	\$0
893.000	Norton Shores Rec. Subsidy	\$0	\$584	\$1,000	\$700
921.000	Utilities - Electric	\$3,262	\$3,505	\$3,200	\$3,300
922.000	Utilities - Gas	\$265	\$1,472	\$2,700	\$1,900
933.000	Playground Equip. Repair	\$16	\$84	\$200	\$400
943.000	Equipment Rental	\$20,684	\$23,999	\$10,000	\$18,900
956.000	Miscellaneous	\$434	\$0	\$0	\$0
970.000	Capital Improvements	\$150	\$819	\$15,000	\$12,000
976.000	Music in the Park	\$600	\$850	\$1,000	\$900
	<b>Total</b>	<b>\$34,461</b>	<b>\$41,579</b>	<b>\$43,100</b>	<b>\$46,680</b>

**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.

**DEPT 730 – GENERAL FUND OTHER**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
887.000	MATS Operation	\$6,205	\$6,205	\$6,250	\$7,200
888.000	West MI. Shoreline Devel. Corp.	\$1,560	\$1,300	\$1,650	\$1,650
889.000	Muskegon Area First	\$6,109	\$6,109	\$6,350	\$6,350
890.000	Michigan Municipal League	\$2,167	\$2,167	\$2,500	\$2,400
894.000	Gypsy Moth	\$0	\$0	\$0	\$0
895.000	Tax Tribunal		\$43,096	\$0	\$0
	<b>Total</b>	<b>\$16,041</b>	<b>\$58,877</b>	<b>\$16,750</b>	<b>\$17,600</b>

**TRANSFER TO OTHER FUND**  
**Department 990**

**DEPT 990 – TRANSFER TO OTHER FUND**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
999.100	Transfer to Major Streets	\$0	\$0	\$0	\$0
999.200	Transfer to Local Streets	\$48,260	\$42,000	\$20,000	\$0
	<b>Total</b>	<b>\$48,260</b>	<b>\$42,000</b>	<b>\$20,000</b>	<b>\$0</b>



## TOTAL GENERAL FUND EXPENDITURES

2011 Actual	2012 Actual	2013 Budget	2014
\$2,169,683	\$2,189,955	\$2,217,200	\$2,152,882

## General Fund - Fund Balance Amounts

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
Fund Balance 11-30-10	\$792,300
Fund Balance 11-30-11	\$854,682
Fund Balance 11-30-12	\$884,565

# 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 purchased road salt through the State MI Deal program at a considerable savings. The 2014 budget does not include funding for a project as the next Major Street project is not expected until 2016. This should allow the Major Street fund to regenerate any additional revenue for this future project.

### FUND 202 – REVENUES

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
569.000	Gas & Weight Tax	\$145,993	\$152,524	\$139,350	\$144,907
570.000	Build Michigan Program	\$5,322	\$5,503	\$5,200	\$5,320
571.000	Surface Transportation Rev.	\$6,907	\$339,357	\$0	\$0
572.000	Winter Maintenance	\$0	\$0	\$0	\$0
665.000	Interest on Investments	\$315	-\$63	\$1,000	\$135
665.100	Gain (loss) on investments	-\$273	\$2	\$0	\$0
672.000	(METRO)	\$9,654	\$10,432	\$10,000	\$10,164
678.000	Reimbursements	\$0	\$0	\$0	\$0
694.000	Miscellaneous Revenues	\$0	\$0	\$0	\$0
698.000	Grant Revenue	\$0	\$0	\$0	\$0
699.000	Transfer from Other Fund	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$167,918</b>	<b>\$507,755</b>	<b>\$155,550</b>	<b>\$160,526</b>

### FUND 202 – EXPENDITURES

Dept. 451 - Construction					
Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
818.000	Contract Services	\$0	\$546	\$0	\$10,000
820.000	Engineering	\$39,793	\$64,410	\$0	\$0
822.000	Construction	\$0	\$428,831	\$0	\$0
	<b>Total</b>	<b>\$39,793</b>	<b>\$493,787</b>	<b>\$0</b>	<b>\$10,000</b>

Dept. 463 - Routine Maintenance					
Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
726.000	Supplies & Materials	\$3,870	\$3,566	\$4,000	\$4,500
818.000	Contract Services	\$2,030	\$1,391	\$2,000	\$1,500
942.000	Office & Garage Rental	\$3,900	\$4,000	\$3,700	\$3,410
943.000	Equipment Rental	\$6,022	\$6,600	\$4,200	\$4,982
	<b>Total</b>	<b>\$15,822</b>	<b>\$15,557</b>	<b>\$13,900</b>	<b>\$14,392</b>

<b>Dept. 474 - Traffic Services</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
730.000	Traffic Control Supplies	\$528	\$1,145	\$700	\$580
775.000	Traffic Signals-Electricity	\$2,519	\$3,366	\$3,300	\$3,500
818.000	Contract Services	\$5,256	\$2,588	\$3,000	\$4,000
925.000	Signal Charges - Railroad	\$760	\$0	\$750	\$750
	<b>Total</b>	<b>\$9,063</b>	<b>\$7,099</b>	<b>\$7,750</b>	<b>\$8,830</b>

<b>Dept. 478 - Winter Maintenance</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
731.000	Rock Salt	\$6,586	\$1,954	\$3,000	\$3,500
943.000	Equipment Rental	\$15,454	\$4,684	\$10,250	\$13,590
	<b>Total</b>	<b>\$22,040</b>	<b>\$6,638</b>	<b>\$13,250</b>	<b>\$17,090</b>

<b>Dept. 484 - Administration</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
825.000	Administrative Fee	\$14,419	\$14,407	\$13,800	\$14,106
961.000	Investment Fee	\$0	\$0	\$0	\$0
990.000	Labor Transfer	\$35,785	\$28,000	\$28,000	\$34,380
990.002	Transfer to Local Streets	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$50,204</b>	<b>\$42,407</b>	<b>\$41,800</b>	<b>\$48,486</b>

<b>Dept. 487 - Care of Trees</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
818.000	Contract Services	\$585	\$4,848	\$3,000	\$4,500
943.000	Equipment Rental	\$912	\$5,096	\$400	\$500
	<b>Total</b>	<b>\$1,497</b>	<b>\$9,944</b>	<b>\$3,400</b>	<b>\$5,000</b>

<b>Dept. 488 - Storm Drain - Construction &amp; Repair</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
726.000	Supplies & Materials	\$81	\$0	\$0	\$1,000
818.000	Contract Services	\$0	\$0	\$0	\$0
820.000	Engineering	\$0	\$0	\$0	\$0
943.000	Equipment Rental	\$559	\$625	\$500	\$500
	<b>Total</b>	<b>\$640</b>	<b>\$625</b>	<b>\$500</b>	<b>\$1,500</b>

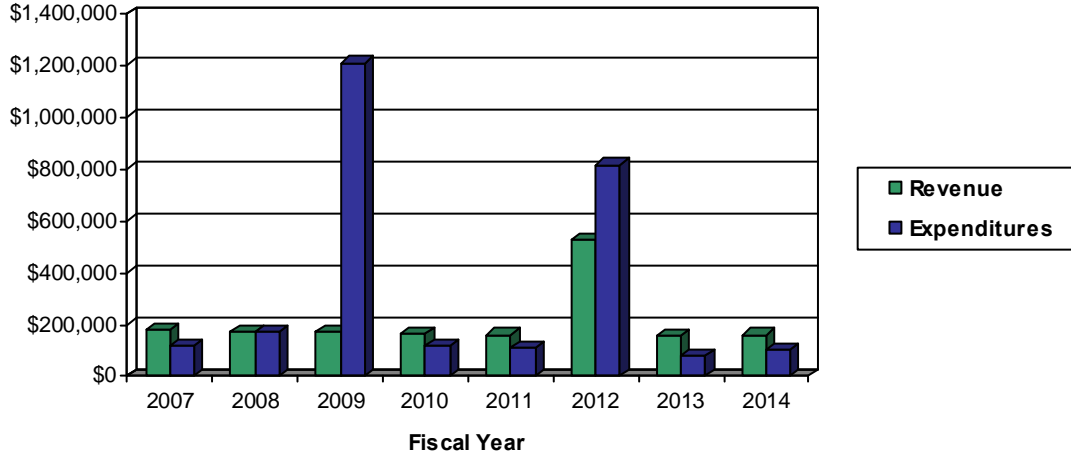
## TOTAL MAJOR STREETS EXPENDITURES

2011 Actual	2012 Actual	2013	2014
\$142,847	\$583,842	\$80,600	\$105,298

### Major Street Fund – Fund Balance Amounts

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	-\$13,909
Fund Balance 11-30-10	\$43,693
Fund Balance 11-30-11	\$68,763
Fund Balance 11-30-12	-\$7,323

#### 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. Streets designated as "Local" are not eligible for State or Federal grant money used for reconstruction.

In FY 2014, the revenues for local streets are not expected to change much from their 2013 levels. Expenditures in 2012 included the repaving of Woodside Road west of Roosevelt Road. 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 funding will never be sufficient in dealing with this challenge. Current data compiled by WMSRDC as a result of a road survey lists the street surfaces and the priority level to repair. The Prein and Newhof study offers a further analysis and the city's road network. The 2013 Budget contained funding for a street resurfacing project however the funds were used to finance the Prein and Newhof infrastructure study. The 2014 budget has funds for basic maintenance and any surplus will be collected in the fund balance for future road projects.

#### FUND 203 – REVENUES

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
569.000	Gas & Weight Tax	\$55,787	\$57,820	\$54,200	\$55,465
570.000	Build Michigan Program	\$2,031	\$2,086	\$1,800	\$2,050
572.000	Winter Maintenance Pmt	\$0	\$0	\$0	\$0
665.000	Interest on Investments	\$162	\$100	\$170	\$0
665.100	Gain (loss) on investments	-\$55	\$1	\$0	\$0
676.300	From General Fund	\$48,260	\$42,000	\$20,000	\$0
691.000	From Major Street	\$400	\$0	\$0	\$0
695.000	Grant Revenue	\$0	\$0	\$0	\$0
699.000	Transfer from other Fund	\$0	\$0	\$0	\$0
594.000	Miscellaneous Revenue	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$106,585</b>	<b>\$102,007</b>	<b>\$76,170</b>	<b>\$57,515</b>

#### FUND 203 – EXPENDITURES

Dept. 451 - Construction					
Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
818.000	Contract Services	\$52,032	\$38,795	\$35,000	\$0
820.000	Engineering	\$500	\$0	\$0	\$0
	<b>Total</b>	<b>\$52,532</b>	<b>\$38,795</b>	<b>\$35,000</b>	<b>\$0</b>

<b>Dept. 463 - Routine Maintenance</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
726.000	Supplies & Materials	\$568	\$310	\$450	\$800
818.000	Contract Services	\$0	\$0	\$0	\$1,000
942.000	Office & Garage Rental	\$2,000	\$2,000	\$1,750	\$1,850
943.000	Equipment Rental	\$2,225	\$1,932	\$1,000	\$2,820
	<b>Total</b>	<b>\$4,793</b>	<b>\$4,242</b>	<b>\$3,200</b>	<b>\$6,470</b>

<b>Dept. 474 - Traffic Services</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
730.000	Traffic Control Supplies	\$282	\$394	\$250	\$250
	<b>Total</b>	<b>\$282</b>	<b>\$394</b>	<b>\$250</b>	<b>\$250</b>

<b>Dept. 478 - Winter Maintenance</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
731.000	Road Salt/Sand	\$2,000	\$1,000	\$1,000	\$3,000
943.000	Equipment Rental	\$10,911	\$2,869	\$7,000	\$9,450
	<b>Total</b>	<b>\$12,911</b>	<b>\$3,869</b>	<b>\$8,000</b>	<b>\$12,450</b>

<b>Dept. 484 - Administration</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
825.000	Administrative Fee	\$4,882	\$5,078	\$4,350	\$7,356
961.000	Investment Fees	\$0	\$0	\$0	\$0
990.000	Labor Transfer	\$25,533	\$19,629	\$18,000	\$20,200
	<b>Total</b>	<b>\$30,415</b>	<b>\$24,707</b>	<b>\$22,350</b>	<b>\$27,556</b>

<b>Dept. 487 - Care of Trees</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
818.000	Contract Services	\$1,465	\$1,415	\$2,000	\$2,000
943.000	Equipment Rental	\$2,944	\$5,564	\$1,000	\$1,700
	<b>Total</b>	<b>\$4,409</b>	<b>\$6,979</b>	<b>\$3,000</b>	<b>\$3,700</b>

<b>Dept. 488 - Storm Drain - Construction &amp; Repair</b>					
<b>Line items</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014</b>
726.000	Supplies & Materials	\$174	\$0	\$0	\$1,000
818.000	Contract Services	\$0	\$0	\$0	\$500
820.000	Engineering	\$0	\$0	\$0	\$0
943.000	Equipment Rental	\$821	\$837	\$800	\$800
	<b>Total</b>	<b>\$995</b>	<b>\$837</b>	<b>\$800</b>	<b>\$2,300</b>

**DEPT. 990 – TRANSFER TO OTHER FUND**

Debt Service Fund	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0

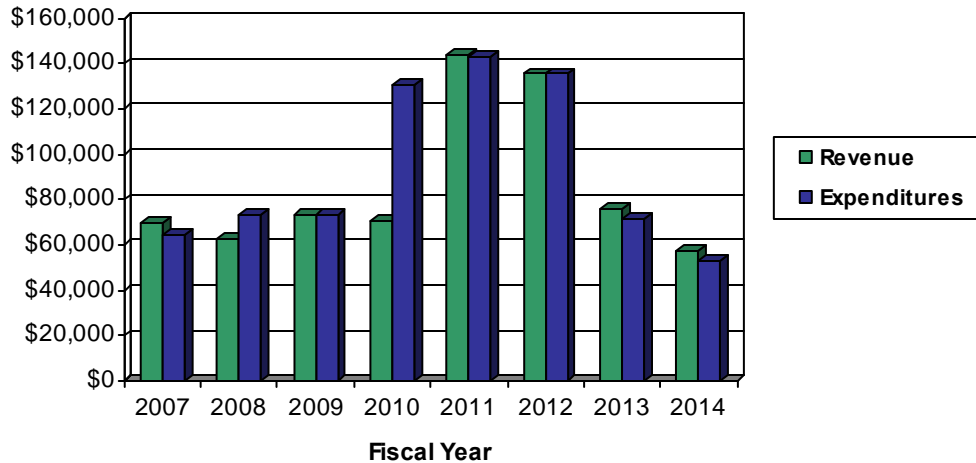
**TOTAL LOCAL STREETS EXPENDITURES**

2011 Actual	2012 Actual	2013	2014
\$106,337	\$79,823	\$71,800	\$52,726

**Local Streets Fund – Fund Balance Amounts**

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	\$84,714
Fund Balance 11-30-10	\$92,092
Fund Balance 11-30-11	\$94,340
Fund Balance 11-30-12	\$143,317

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 significant change in the expenditure amount but can accommodate new events and activities for Roosevelt Park Day in 2014. If it is determined that special activities and events will be added next year the budget will be amended accordingly.

### FUND 235 – REVENUES

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
653.000	Income from Games	\$3,930	\$3,357	\$4,200	\$3,800
665.000	Interest on Investments	\$50	\$43		\$0
667.000	Booth Rental	\$2,900	\$1,550	\$2,500	\$2,645
675.000	Donations	\$7,025	\$6,625	\$7,600	\$7,500
692.000	Miscellaneous Sales	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$13,905</b>	<b>\$11,575</b>	<b>\$14,300</b>	<b>\$13,945</b>

### FUND 235 – EXPENDITURES

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
726.000	Supplies & Materials	\$295	\$1,922	\$2,800	\$1,845
735.000	Games	\$7,100	\$6,730	\$7,000	\$7,250
736.000	Prizes	\$381	\$359	\$300	\$350
818.000	Contract Services	\$3,362	\$5,442	\$4,000	\$4,500
886.000	Civic Promotion	\$100	\$0	\$0	\$0
905.000	Publishing	\$25	\$218	\$200	\$0
	<b>Total</b>	<b>\$11,263</b>	<b>\$14,671</b>	<b>\$14,300</b>	<b>\$13,945</b>



### Roosevelt Park Day Fund – Fund Balance Amounts

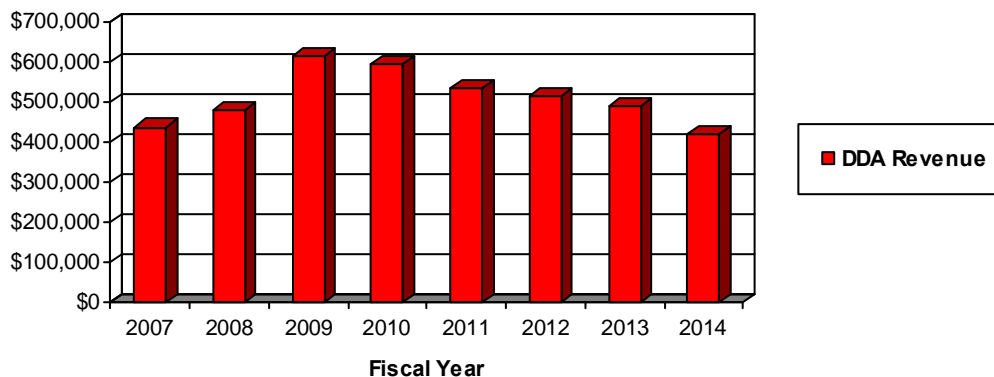
<b>Fund Balance 11-30-04</b>	<b>\$11,650</b>
<b>Fund Balance 11-30-05</b>	<b>\$14,570</b>
<b>Fund Balance 11-30-06</b>	<b>\$13,875</b>
<b>Fund Balance 11-30-07</b>	<b>\$19,290</b>
<b>Fund Balance 11-30-08</b>	<b>\$19,678</b>
<b>Fund Balance 11-30-09</b>	<b>\$21,290</b>
<b>Fund Balance 11-30-10</b>	<b>\$29,934</b>
<b>Fund Balance 11-30-11</b>	<b>\$29,887</b>
<b>Fund Balance 11-30-12</b>	<b>\$26,792</b>

## 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 steady and in 2013 the Board approved \$42,024 in reimbursements to the applicants who completed their respective projects.

The DDA will experience less revenue in 2014 as property values continue to slide downward and the settlements for several tax tribunals have impacted the taxable values within the DDA district. The DDA Fund will continue the practice of reimbursing the General Fund for certain services provided to the DDA and/or within the DDA district. This assistance from the DDA has been and continues to be critical to balancing the general fund budget.

DDA Revenue



**FUND 248 - REVENUES**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
402.000	Current Real Property Tax	\$513,549	\$470,159	\$487,000	\$415,700
437.000	IFT & CFT Taxes	\$19,500	\$13,280	\$1,350	\$2,400
665.000	Interest on Investments	\$992	\$962	\$2,000	\$900
665.100	Gain (loss) on Investments	\$0	\$0	\$0	\$0
679.000	Insurance Claims	\$5,998	\$0	\$0	\$0
695.001	Bond Proceeds	\$0	\$0	\$0	\$0
695.300	Other Revenue - Fund Bal.	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$540,039</b>	<b>\$484,401</b>	<b>\$490,350</b>	<b>\$419,000</b>

**FUND 248 - EXPENDITURES**

**DEPT. 451 - CONSTRUCTION**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
818.000	Contract Services - Engineer	\$10,025	\$6,000	\$8,500	\$0
818.004	Broadway Streetscape	\$10,446	\$8,290	\$10,000	\$8,000
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	\$0	\$0	\$0	\$0
818.008	Facade Imp. Program	\$59,504	\$30,696	\$45,000	\$60,000
818.009	Relocate DPW Facility	\$24,125	\$0	\$0	\$0
818.010	Other Construction	\$0	\$4,026	\$50,000	\$0
818.011	Property Purchase	\$38,500	\$38,300	\$38,300	\$0
895.000	Tax Tribunal		\$72,537	0	
	<b>Total</b>	<b>\$142,600</b>	<b>\$159,849</b>	<b>\$151,800</b>	<b>\$68,000</b>

**DEPT. 990 6 TRANSFER TO OTHER FUND**

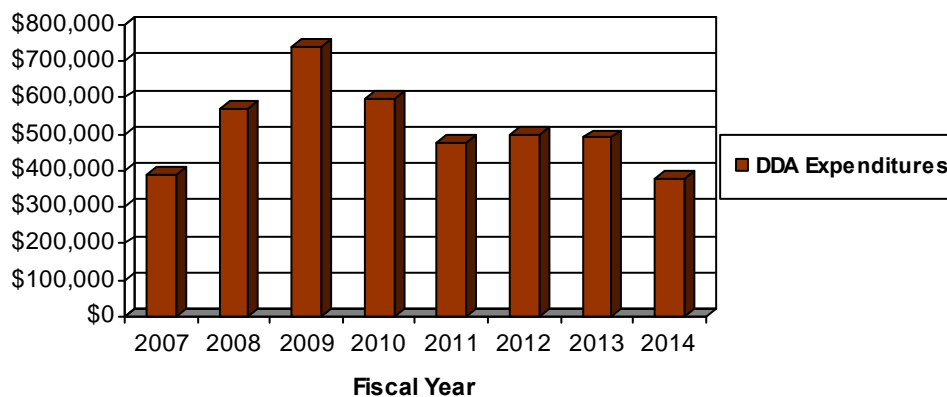
Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
999.101	Transfer - General Fund	\$131,000	\$131,000	\$156,000	\$132,000
999.300	Gen Fund - Reimburse Admin	\$0	\$0	\$0	\$0
990.000	Transfer - Debt Service Fund	\$156,982	\$171,216	\$182,000	\$177,560
999.000	Reserve - Property Purchase	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$287,982</b>	<b>\$302,216</b>	<b>\$338,000</b>	<b>\$309,560</b>

**TOTAL DDA EXPENDITURES**

2011 Actual	2012 Budget	2013	2014
<b>\$430,382</b>	<b>\$462,315</b>	<b>\$489,800</b>	<b>\$377,560</b>

### DDA Fund – Fund Balance Amounts

<b>Fund Balance 11-30-04</b>	<b>\$103,773</b>
<b>Fund Balance 11-30-05</b>	<b>\$363,413</b>
<b>Fund Balance 11-30-06</b>	<b>\$220,748</b>
<b>Fund Balance 11-30-07</b>	<b>\$220,748</b>
<b>Fund Balance 11-30-08</b>	<b>\$302,369</b>
<b>Fund Balance 11-30-09</b>	<b>-\$132,810</b>
<b>Fund Balance 11-30-10</b>	<b>\$96,627</b>
<b>Fund Balance 11-30-11</b>	<b>\$206,284</b>
<b>Fund Balance 11-30-12</b>	<b>\$228,370</b>



**DEBT SERVICE FUND**  
**Fund 301**

This fund serves as a clearing fund by collecting the revenue from the DDA Fund 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 in the Sewer Fund and Water Fund. The payment amounts were established during the respective bond issue.

**FUND 301 - REVENUES**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
665.000	Interest on Investments	\$0	\$0	\$0	\$0
990.000	Transfer from DDA Fund	\$156,983	\$171,216	\$182,000	\$177,560
990.001	Transfer from Sewer Fund	\$27,000	\$27,700	\$27,000	\$28,177
990.002	Transfer from Water Fund	\$37,800	\$39,700	\$38,700	\$40,548
	<b>Total</b>	<b>\$221,783</b>	<b>\$238,616</b>	<b>\$247,700</b>	<b>\$246,285</b>

**FUND 301 - EXPENDITURES**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
968.200	Principal - DDA Bonds	\$100,000	\$125,000	\$135,000	\$155,000
968.300	Interest - DDA Bonds	\$56,983	\$46,216	\$47,050	\$22,560
	Principal - 2007 Bonds	\$40,000	\$45,000	\$45,000	\$50,000
	Interest - 2007 Bonds	\$24,800	\$22,400	\$20,650	\$18,725
	<b>Total</b>	<b>\$221,783</b>	<b>\$238,616</b>	<b>\$247,700</b>	<b>\$246,285</b>

**SEWER FUND**  
**Fund 590**

The high cost of sewage treatment coupled with the on-going groundwater problem has impacted the short-term sewage treatment costs for city users. The City metered and invoiced our customers 125,000,000 gallons of sewer but the City was metered and invoiced from the County for the treatment of 223,000,000 gallons of sewer. The difference of 98,000,000 gallons is a result of ground water infiltration that is being treated at the County Wastewater Facility at the same rate as actual sewer water. The city has raised the sewer commodity charge 35% since

2012. Unless the groundwater infiltration problem is corrected, our customers will continue to pay year after year for the treatment of groundwater as sewerage and will continue to pay some of the highest commodity rates in the County. The recent adjustments to the sewer rate has improved the revenue stream for the Sewer Fund but the rates from the County continue to rise and the city will need to determine if there is a need for an additional increase.

**FUND 590 – REVENUES**

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
643.000	Sewage Service	\$773,429	\$886,131	\$861,705	\$855,764
644.000	Penalties	\$10,954	\$13,836	\$11,250	\$9,900
645.000	Sewer Connections	\$0	\$0	\$0	\$0
645.200	Meter Sales	\$0	\$0	\$0	\$0
647.000	Sewer Permits	\$0	\$0	\$0	\$0
665.000	Interest on Investments	\$857	\$756	\$850	\$220
665.100	Gain (Loss) on Investments	-\$95	\$1	\$0	\$0
674.000	Contributed Capital	\$0	\$0	\$0	\$0
694.000	Miscellaneous Revenues	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$785,145</b>	<b>\$900,724</b>	<b>\$873,805</b>	<b>\$865,884</b>

**FUND 590 – EXPENDITURES**

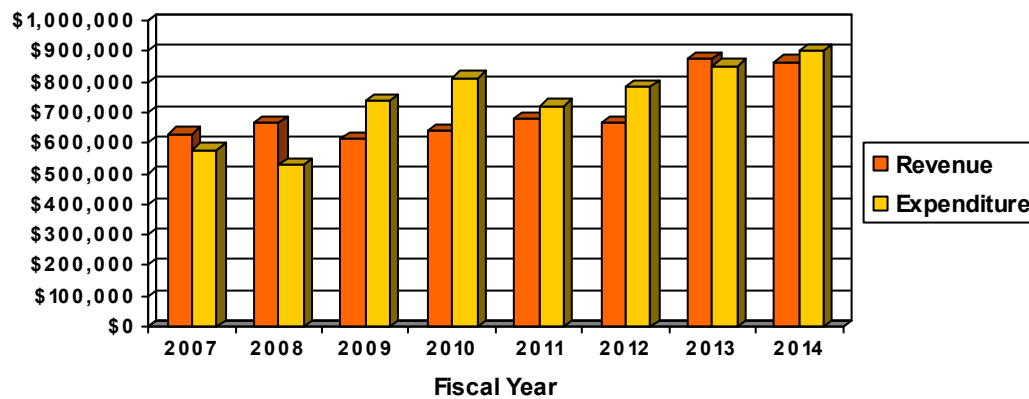
Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
726.000	Supplies & Materials	\$64	\$392	\$1,500	\$1,300
745.000	Tools	\$0	\$250	\$400	\$400
749.000	Sewer Connection Material	\$0	\$0	\$2,000	\$1,000
801.000	Wastewater Disposal	\$242,518	\$284,577	\$329,264	\$374,426
801.001	Interceptor Bond 17M	\$62,546	\$60,688	\$63,415	\$63,344
801.002	Collection System Bonds 1a	\$43,135	\$44,612	\$47,984	\$49,085
801.003	Collection System Bonds 1b	\$34,427	\$35,830	\$38,747	\$39,547
801.004	66" Force Main Bonds 1 & 2	\$90,965	\$90,752	\$95,758	\$97,863
815.100	Computer Software	\$0	\$0	\$1,000	\$0
818.000	Contractual Services	\$19,643	\$14,559	\$20,000	\$20,000
818.300	Contractual Repair	\$0	\$0	\$2,000	\$2,000
819.000	Software Support	\$726	\$750	\$750	\$1,140
820.000	Engineering	\$1,000	\$0	\$1,000	\$2,000
825.000	Administrative Fee	\$117,763	\$135,105	\$131,070	\$127,710
856.000	Meeting Expense	\$0	\$55	\$100	\$100
904.000	Printing	\$49	\$32	\$100	\$100
923.000	Electricity - GWP	\$4,648	\$5,086	\$4,500	\$5,418
930.000	GWP - Repair	\$1,699	\$1,000	\$2,000	\$2,000
942.000	Office & Garage Rental	\$13,400	\$13,400	\$13,400	\$13,400
943.000	Equipment Rental	\$4,000	\$4,000	\$4,000	\$4,000
956.000	Miscellaneous	\$0	\$0	\$150	\$150

958.000	Memberships & Dues	\$2,000	\$2,000	\$2,100	\$2,000
961.000	Investment Fees	\$0	\$0	\$0	\$0
968.000	Amoritzation	\$0	\$0	\$0	\$0
968.100	Depreciation	\$45,577	\$45,577	\$40,500	\$40,500
968.300	Interest Expense	\$8,191	\$9,194	\$10,500	\$0
962.000	Uncollected Revenue Exp.	\$0	\$0	\$0	\$0
990.00	Labor Transfer	\$23,869	\$23,446	\$25,000	\$26,500
990.001	Transfer - Debt Service Fund	\$27,050	\$27,700	\$26,956	\$28,177
993.000	2.3M Bond - 1992	\$0		\$0	\$0
997.000	23M Bond - 1989	\$0		\$0	\$0
998.000	23M Bond - 1996	\$0		\$0	\$0
999.000	Transfer to other Fund				\$0
999.500	Transfer - Construction Fund	\$0		\$0	\$0
	<b>Total</b>	<b>\$743,270</b>	<b>\$799,005</b>	<b>\$864,194</b>	<b>\$902,160</b>

### Sewer Fund – Fund Balance Amounts

<b>Fund Balance 11-30-04</b>	<b>\$665,847</b>
<b>Fund Balance 11-30-05</b>	<b>\$434,281</b>
<b>Fund Balance 11-30-06</b>	<b>\$448,411</b>
<b>Fund Balance 11-30-07</b>	<b>\$477,011</b>
<b>Fund Balance 11-30-08</b>	<b>\$455,417</b>
<b>Fund Balance 11-30-09</b>	<b>\$240,566</b>
<b>Fund Balance 11-30-10</b>	<b>\$337,886</b>
<b>Fund Balance 11-30-11</b>	<b>\$593,837</b>
<b>Fund Balance 11-30-12</b>	<b>\$753,833</b>

### Sewer Fund Activity



# WATER FUND

## Fund 591

This fund provides for the operation and maintenance of the water distribution system and all appurtenances. In 2012 the City agreed to a 40 year contract for water that lowered the multiplier charged for water supplied by the Muskegon Filtration Plant. The 40 year agreement is multi-jurisdictional and incorporates all pre-existing Muskegon Filtration customers under a single contract with a long-term uniform rate structure. In 2013 the city implemented a valve replacement schedule and three water main valves were replaced last year. Funds are budgeted in 2014 to contract out the work for replacing the remaining valves and to paint and repair all fire hydrants.

### FUND 591 – REVENUES

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
641.000	Hydrant Rental	\$0	\$212	\$200	\$200
644.000	Penalties	\$10,011	\$11,140	\$10,800	\$10,000
645.000	Water Connections	\$0	\$0	\$0	\$0
645.100	Irrigation Meter Sales	\$220	\$350	\$300	\$800
645.200	Meters Sales	\$0	\$595	\$0	\$0
646.000	Water Sales	\$731,066	\$798,481	\$780,631	\$758,561
647.000	Permits	\$0	\$0	\$0	\$0
665.000	Interest on Investments	\$1,725	\$1,707	\$1,500	\$1,400
665.100	Gain (Loss) on Investments	-\$15	\$0	\$0	\$0
674.000	Contributed Capital	\$0	\$0	\$0	\$0
694.000	Miscellaneous Revenues	\$21,468	\$2,299	\$0	\$0
	<b>Total</b>	<b>\$764,475</b>	<b>\$814,784</b>	<b>\$793,431</b>	<b>\$770,961</b>

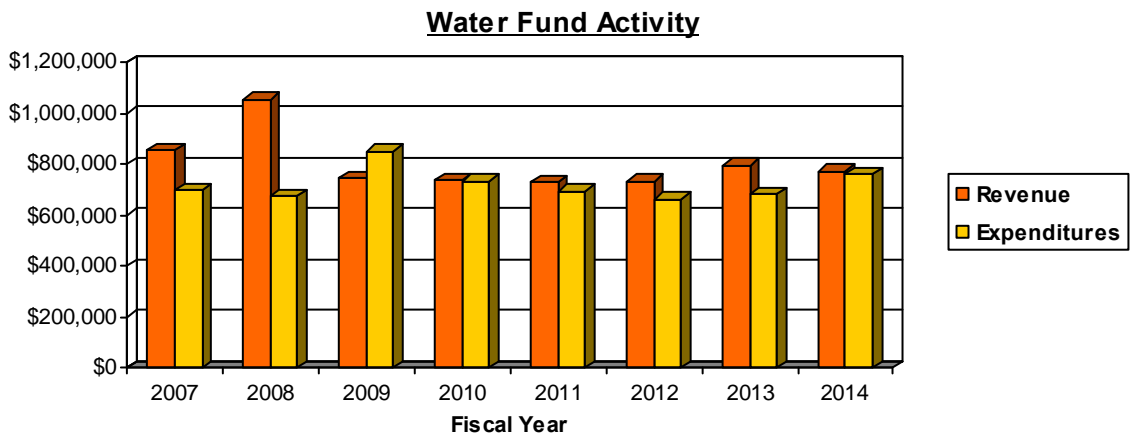
### FUND 591 – EXPENDITURES

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
745.000	Tools	\$704	\$1,000	\$2,000	\$2,000
747.000	Water Hydrant Material	\$417	\$500	\$1,500	\$10,000
748.000	Water Main Repair Material	\$448	\$400	\$6,000	\$6,000
749.000	Water Service Conn. Material	\$1,553	\$2,000	\$2,000	\$2,000
749.001	Water Meters	\$1,530	\$4,000	\$4,000	\$15,000
802.000	Water Purchased	\$327,499	\$401,400	\$366,463	\$397,620
815.100	Computer Software	\$0	\$0	\$500	\$0
815.200	Computer Hardware	\$0	\$0	\$1,500	\$0
818.000	Contract Services	\$163	\$0	\$30,000	\$40,000
819.000	Software Support - Meters	\$726	\$750	\$750	\$850
820.000	Engineering	\$241	\$400	\$1,500	\$1,500
820.001	Testing and Administration	\$0	\$0	\$0	\$0
825.000	Administrative Fee	\$111,479	\$110,183	\$119,000	\$115,644

864.000	Conference & Workshops	\$260	\$500	\$700	\$1,000
904.000	Printing	\$274	\$400	\$400	\$1,000
942.000	Office & Garage Rental	\$18,500	\$18,500	\$18,500	\$18,500
943.000	Equipment Rental	\$10,000	\$10,000	\$10,000	\$10,000
956.000	Miscellaneous	\$337	\$600	\$1,000	\$1,000
958.000	Memberships & Dues	\$946	\$0	\$2,500	\$2,500
961.000	Investment Fees	\$0	\$0	\$0	\$0
962.000	Uncollected Revenue Exp	\$0	\$0	\$0	\$0
968.300	Interest Expense	\$11,834	\$13,231	\$15,000	\$15,000
969.000	Depreciation Expense	\$39,938	\$38,000	\$38,000	\$40,000
990.000	Labor Transfer	\$27,682	\$37,500	\$37,500	\$38,500
999.400	Transfer to 202 Fund	\$0	\$0	\$0	\$0
999.500	Transfer to Construct Fund	\$0	\$0	\$0	\$0
990.600	Transfer to Debt Service	\$39,000	\$37,600	\$38,669	\$40,548
	<b>Total</b>	<b>\$593,531</b>	<b>\$676,964</b>	<b>\$697,482</b>	<b>\$758,662</b>

### Water Fund – Fund Balance Amounts

<b>Fund Balance 11-30-04</b>	<b>\$314,303</b>
<b>Fund Balance 11-30-05</b>	<b>\$494,963</b>
<b>Fund Balance 11-30-06</b>	<b>\$409,024</b>
<b>Fund Balance 11-30-07</b>	<b>\$591,499</b>
<b>Fund Balance 11-30-08</b>	<b>\$590,220</b>
<b>Fund Balance 11-30-09</b>	<b>\$724,307</b>
<b>Fund Balance 11-30-10</b>	<b>\$796,994</b>
<b>Fund Balance 11-30-11</b>	<b>\$1,204,525</b>
<b>Fund Balance 11-30-12</b>	<b>\$1,404,381</b>





# 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 of any truck, backhoe, loader or other equipment throughout the year. The rates assessed for the use of equipment are updated annually and are based on rates provided by the Michigan Department of Transportation. Any surplus is added to the fund balance that is then used as the source of funding for equipment purchases. In 2012, the City purchased a new plow truck along with a new leaf vacuum used to maintain city property. Both purchases have replaced equipment that was in use by the City for over twenty years. In 2013 the city replaced the sidewalk plow and purchased a new riding mower. The 2014 budget is not anticipating a need to purchase any large equipment.

### FUND 640 – REVENUES

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
665.000	Interest on Investments	\$907	\$289	\$1,500	\$1,079
665.100	Gain (Loss) on Investments	-\$383	\$3	\$0	\$0
676.100	Major Street Fund	\$22,947	\$17,005	\$15,350	\$19,572
676.000	Local Street Fund	\$16,901	\$11,202	\$9,800	\$14,770
676.300	General Fund	\$51,314	\$50,630	\$30,500	\$42,285
676.400	Water & Sewer Fund	\$14,000	\$15,036	\$14,000	\$14,000
679.000	Insurance Claim	\$0	\$0	\$0	\$0
680.000	Sale of Equipment	\$0	\$8,878	\$2,000	\$0
694.000	Miscellaneous Revenue	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$105,686</b>	<b>\$103,043</b>	<b>\$73,150</b>	<b>\$91,706</b>

### FUND 640 - EXPENDITURES

Line items	Description	2011 Actual	2012 Actual	2013 Budget	2014
726.000	Supplies & Materials	\$2,787	\$2,987	\$4,300	\$4,150
751.000	Gas & Oil	\$21,808	\$17,527	\$15,200	\$16,180
825.000	Administrative Fee	\$15,774	\$14,081	\$10,973	\$13,756
936.000	Equipment Repair & Maint.	\$14,880	\$9,926	\$13,500	\$13,245
961.000	Investment Fees	\$0	\$0	\$0	\$0
969.000	Depreciation	\$3,780	\$5,301	\$2,700	\$3,770
985.000	Equipment Purchases	\$185	\$2,780	\$10,000	\$3,000
990.000	Labor Transfer	\$13,646	\$25,502	\$29,500	\$17,445
990.300	General Fund Reimburse	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$72,860</b>	<b>\$78,104</b>	<b>\$86,173</b>	<b>\$71,546</b>

### Equipment Fund – Fund Balance Amounts

<b>Fund Balance 11-30-04</b>	<b>\$345,643</b>
<b>Fund Balance 11-30-05</b>	<b>\$227,560</b>
<b>Fund Balance 11-30-06</b>	<b>\$220,908</b>
<b>Fund Balance 11-30-07</b>	<b>\$224,966</b>
<b>Fund Balance 11-30-08</b>	<b>\$222,003</b>
<b>Fund Balance 11-30-09</b>	<b>\$283,363</b>
<b>Fund Balance 11-30-10</b>	<b>\$318,809</b>
<b>Fund Balance 11-30-11</b>	<b>\$346,942</b>
<b>Fund Balance 11-30-12</b>	<b>\$230,804</b>

### Five Year Capital Improvement Plan

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 and 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)

<b>Project/Equipment</b>	<b>Estimated Cost</b>	<b>Source of Funding</b>	<b>Fiscal Year</b>
<b>FY 2013</b>			
Police Cruiser	\$25,000	General Fund	2013
Sidewalk - Norton Avenue	\$100,000	Downtown Develop Auth.	2013
Tennis Courts	\$15,000	General Fund	2013
Lawn Mower	\$12,000	Equipment Fund	2013
<b>2013 Subtotal</b>	<b>\$152,000</b>		
<b>FY 2014</b>			
Playground Equipment	\$10,000	General Fund	2014
Police Cruiser	\$25,000	General Fund	2014
Delmar Playfield	\$12,500	General Fund	2014
<b>2014 Subtotal</b>	<b>\$47,500</b>		

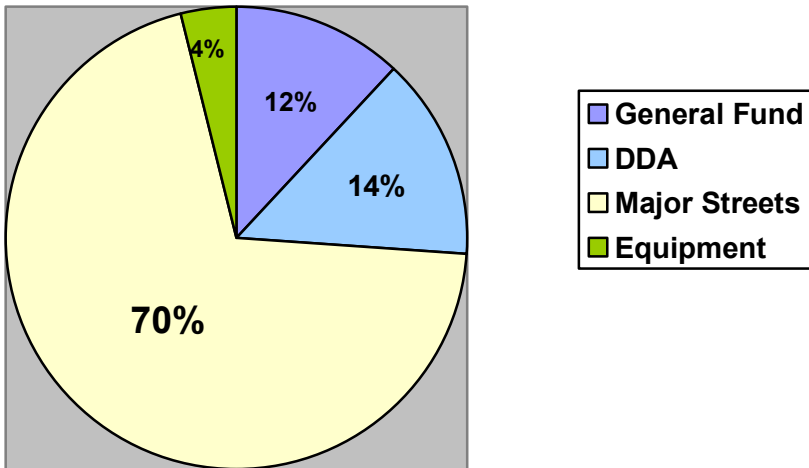
<b>FY 2015</b>			
Police Cruiser	\$25,000	General Fund	2015
Community Center Improvements	\$20,000	General Fund	2015
<b>2015 Subtotal</b>	<b>\$45,000</b>		

<b>FY 2016</b>			
Pick-up Truck	\$20,000	Equipment Fund	2016
Park Improvements	\$15,000	General Fund	2016
Police Cruiser	\$25,000	General Fund	2016
Roosevelt Road Reconstruction	\$1,000,000	Major Streets	2016
<b>2016 Subtotal</b>	<b>\$1,060,000</b>		

<b>FY 2017</b>			
Brush Chipper	\$25,000	Equipment Fund	2017
Park Development	\$100,000	Downtown Develop Auth.	2017
<b>2017 Subtotal</b>	<b>\$125,000</b>		

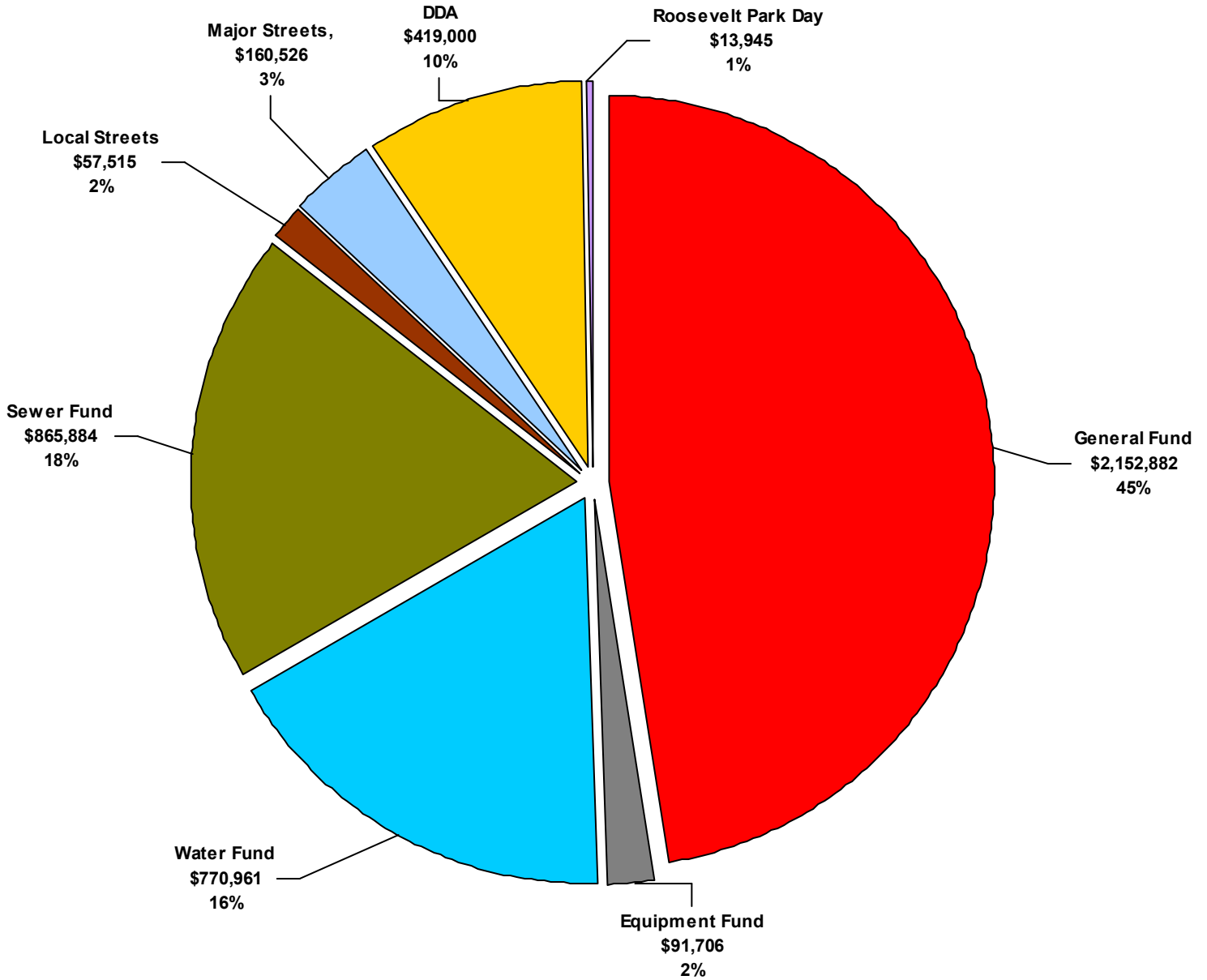
<b>TOTAL CIP PLAN</b>	<b>\$1,429,500</b>
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**Capital Expenses 2013 - 2017**

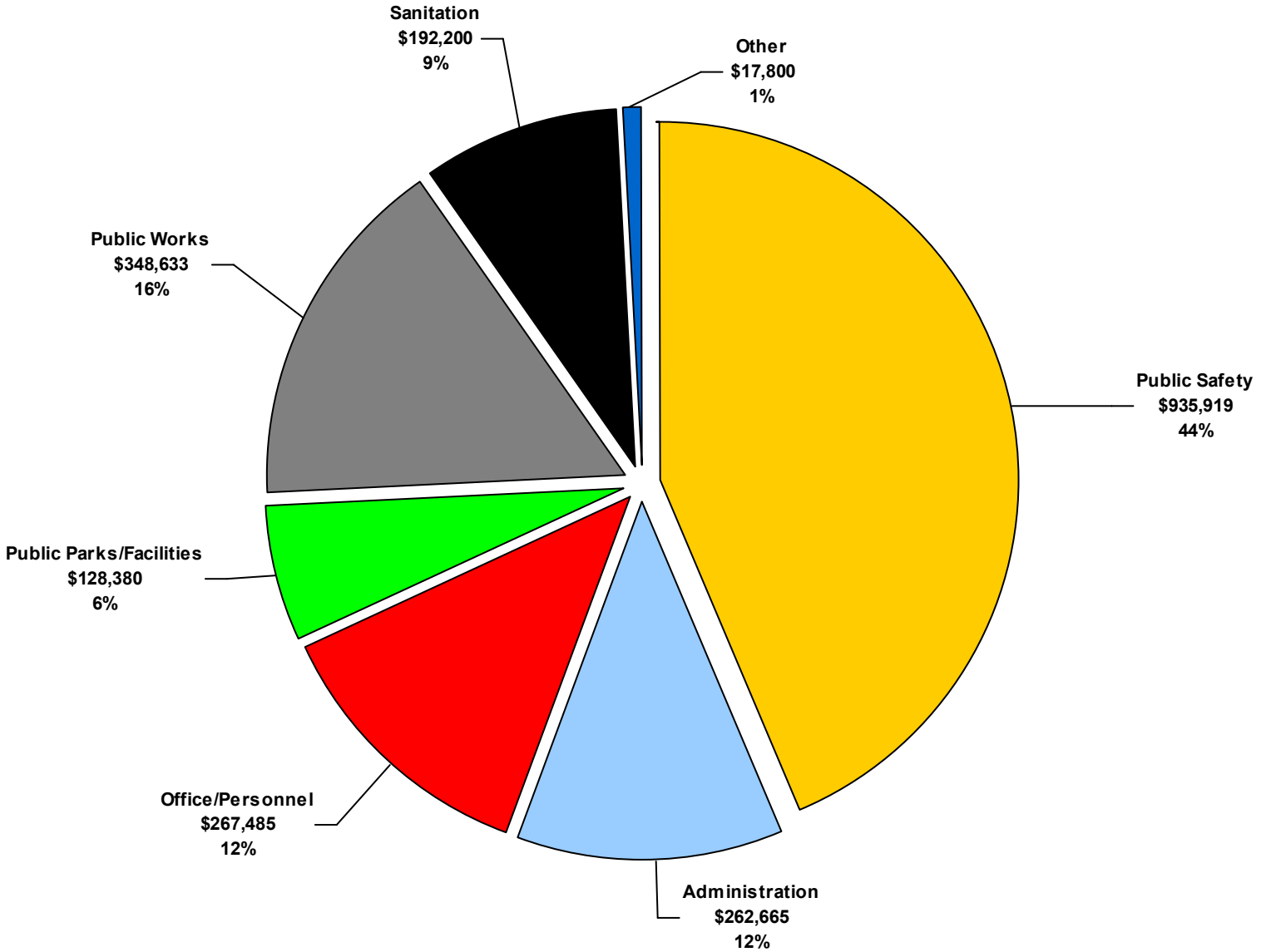


# APPENDIX

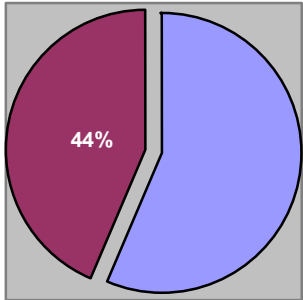
## CITY BUDGET 2014



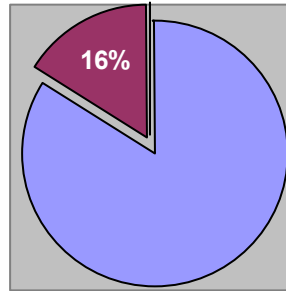
# GENERAL FUND 2014



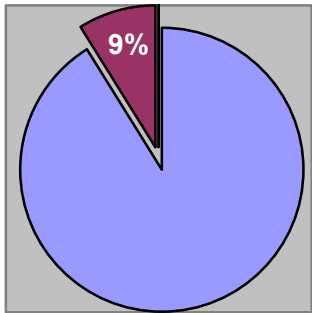
**Expenditures in relation to the City's general fund:**



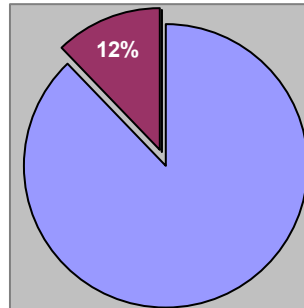
■ General Fund  
■ Public Safety



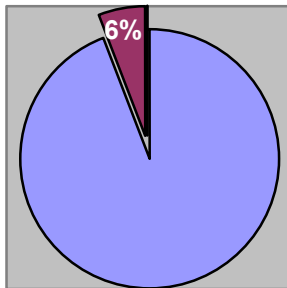
■ General Fund  
■ Public Works



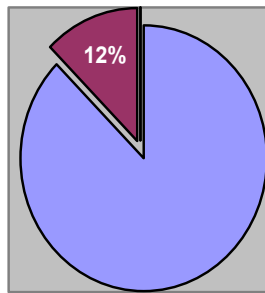
■ General Fund  
■ Sanitation



■ General Fund  
■ Administration



■ General Fund  
■ Parks/Facilities



■ General Fund  
■ Office/Personnel