



FISCAL YEAR
2015
BUDGET



ELECTED OFFICIALS

Allan Lowe III, Mayor

Rod Buikema, Mayor Pro-Tem

Amber Cahill, Council Member

T.C. Hasper, Council Member

Eric Grimm, Council Member

Melissa Klos, Council Member

Vivek Singh, 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

Don LaBrenz, Building Official

Roosevelt Park Community Profile

| | |
|------------------------------|---|
| Date Incorporated as a City: | 1946 |
| Form of Government: | Council/Manager |
| Land Area: | 1.0 square mile |
| Population: | 3,830 (2013 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 2015

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 & 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. Community Involvement/Public Relations

- 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. Rental Housing

- a. Muskegon Township provides rental inspection services to the City through a contract that was executed in 2014. By contracting with the Township, the City does not need to staff this department or provide any resources toward the enforcement of the rental ordinance.

5. Parks and Recreation

- a. Focus on upgrading the existing equipment to ensure the parks remain a viable asset for the community.

Goal: Utilize the revenue from the millage increase to begin the improvements to the City's infrastructure.

Objectives to achieve: *Complete the engineering for Roosevelt Road reconstruction and the gravity groundwater discharge system*

- Work with the engineers from Prein & Newhof on the engineering of Roosevelt Road
- Prioritize list of future 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: Community Involvement/Public Relations

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: Rental Housing

Objectives to achieve: *Maximize the agreement with Muskegon Township for rental inspections*

- Allow Muskegon Township to oversee the rental ordinance enforcement program
- Update the public on the rental enforcement duties of Muskegon Township

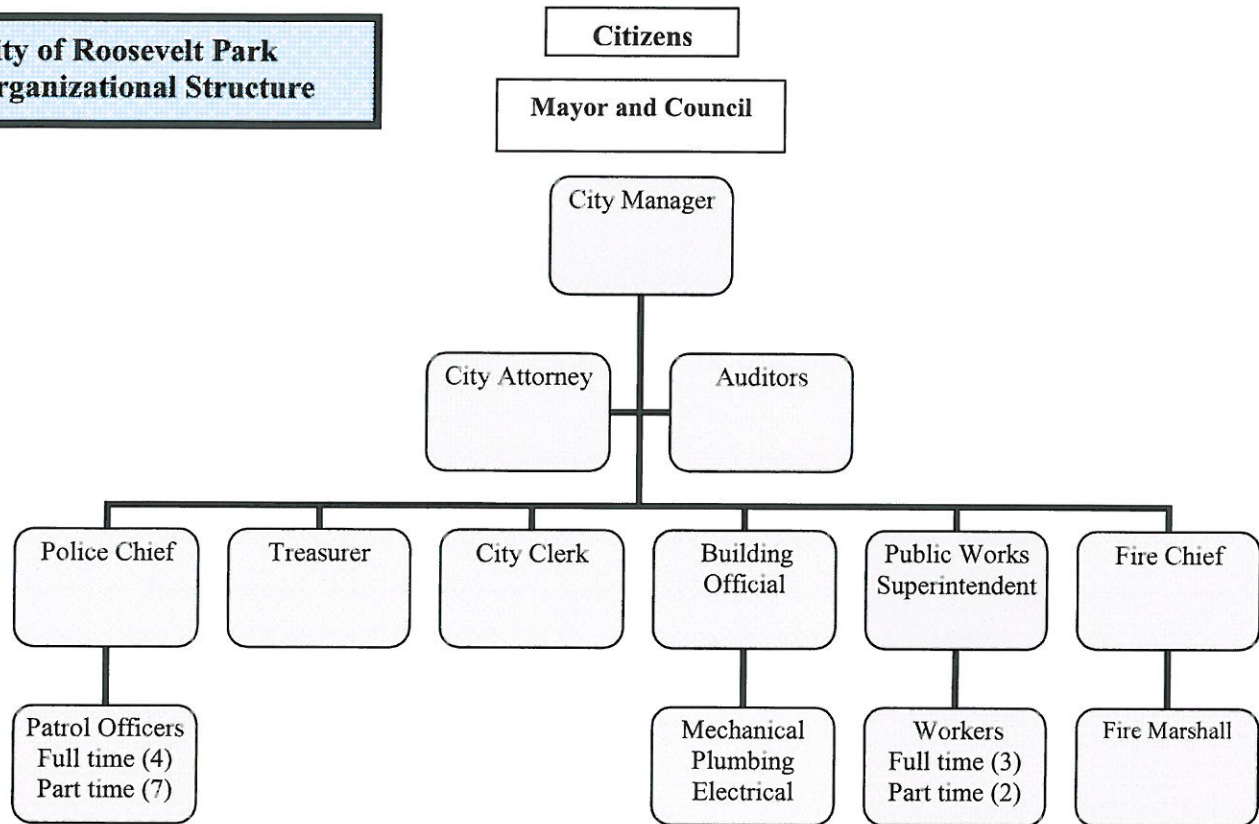
Goal: Parks and Recreation

Objectives to achieve: *Continue to upgrade the city parks and the equipment*

- Set a priority list for replacement of aged equipment
- Apply for grant funding through the MDNR

MILLAGE RATE INCREASE – On September 15, 2014 the City increased the operating millage rate of 11.6 mills by 5 mills, for a total operating millage rate of 16.6 mills in fiscal year 2015. The additional revenue generated by the 5 mill increase will fund the long-term road and infrastructure projects that are planned as part of the Prein & Newhof Study. The first and largest project consists of a total reconstruction of Roosevelt Road and the installation of a groundwater control system that will flow south and discharge into Mona Lake. The Roosevelt Road project will commence in 2016 and future projects will be determined by the City Council.

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 2015 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.

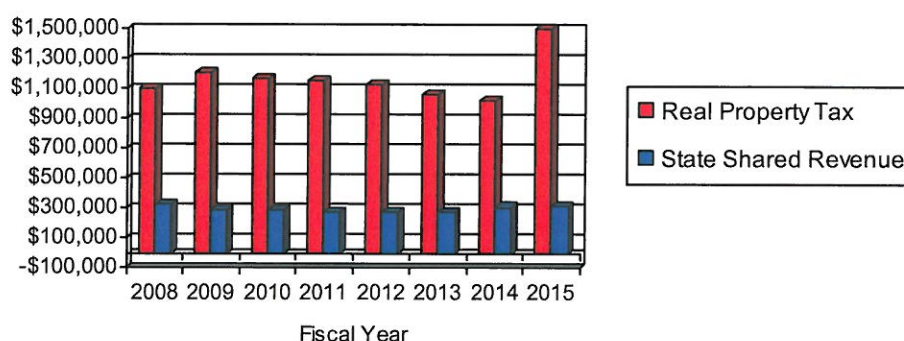
In 2013, the City reverted back to a separate City Clerk, City Treasurer structure and City Hall is now staffed with three (3) full-time employees. The Police Department continues to operate with a full-time Police Chief and four (4) full-time officers. The Department of Public works retains three (3) 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 60 years of combined experience working with the City and the Police Chief has over 36 years of experience in law enforcement. The full-time DPW staff has a combined 31 years of experience working with the City and the Superintendent has over 36 years of experience in public works.

GENERAL FUND - REVENUES

Fund 101

The 2015 General Fund Budget anticipates receiving \$2,669,841 in revenue. This will be an increase of \$483,655 from 2014 as a direct result of the increase to the operating millage rate. The largest source of revenue used in the General Fund comes directly from Real Property Tax (Account #402) and in 2015 it is expected to total \$1,497,445 or an increase of 25% over the previous year. As indicated above, the levying and collection of property tax remains the primary source of revenue and the 2015 Budget is set with a levy of 16.6 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 \$321,965, a slight increase from the \$310,000 received in 2014. 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 2015 is \$27,125. The chart below reflects the revenue levels since 2008 for both sources of general fund revenue.

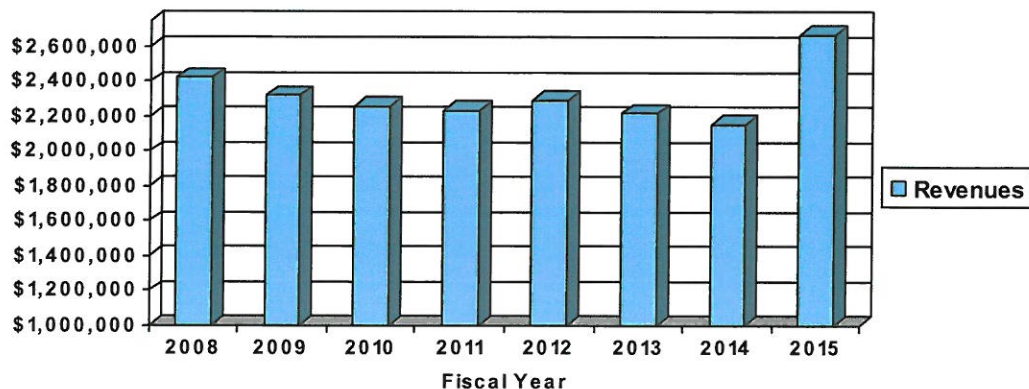


The 2015 Budget includes the full charge for the fire services contract within the General Fund and a portion of the overall transfer from the DDA Fund will assist with the expenditure. As in previous years, assistance from the DDA Fund has been critical towards balancing the General Fund and the amount transferred to the general Fund in 2015 is once again \$132,000.

| 101 - REVENUES | | | | | |
|----------------|-------------------------------|-------------|-------------|-------------|-------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 402.000 | Current Real Property Tax | \$1,029,007 | \$983,489 | \$1,003,790 | \$1,497,445 |
| 410.000 | Current Personal Property Tax | \$0 | \$0 | \$0 | \$0 |
| 411.000 | Delinq. Personal Property Tax | \$9,180 | \$11,202 | \$10,300 | \$9,670 |
| 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 | \$107 | \$1,486 | \$900 | \$600 |
| 448.000 | Collection Fees | \$55,486 | \$51,379 | \$55,250 | \$55,600 |
| 451.000 | Business Licenses | \$5,000 | \$5,460 | \$5,300 | \$5,460 |
| 452.000 | Registration Fees | \$3,280 | \$3,182 | \$2,450 | \$3,100 |

| | | | | | |
|--------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| 453.000 | Rental Certification Fees | \$12,670 | \$17,470 | \$15,000 | \$1,500 |
| 475.000 | ZBA/Planning Commission | \$0 | \$500 | \$0 | \$0 |
| 476.000 | Building Permits | \$20,130 | \$22,026 | \$20,240 | \$21,400 |
| 477.000 | Electrical Permits | \$4,714 | \$6,276 | \$5,720 | \$5,470 |
| 478.000 | Plumbing Permits | \$7,475 | \$4,528 | \$7,210 | \$5,684 |
| 479.000 | Mechanical Permits | \$8,784 | \$8,289 | \$8,850 | \$8,351 |
| 480.000 | Plan Review Fees | \$50 | \$922 | \$250 | \$200 |
| 544.000 | State Funded Police Training | \$1,346 | \$1,307 | \$0 | \$1,350 |
| 575.000 | State Sales Tax | \$301,459 | \$310,593 | \$310,000 | \$321,965 |
| 576.000 | Liquor Licenses | \$3,884 | \$3,239 | \$3,800 | \$3,589 |
| 588.000 | DDA Reimbursements | \$131,000 | \$131,000 | \$132,000 | \$132,000 |
| 642.000 | Concession Sales | \$0 | \$0 | \$0 | \$0 |
| 642.100 | Arts & Crafts | \$507 | \$569 | \$350 | \$400 |
| 655.000 | Forfeitures-Police Matters | \$0 | \$3,223 | \$700 | \$1,200 |
| 656.000 | District Court Fines | \$11,579 | \$10,543 | \$11,600 | \$13,189 |
| 657.000 | Parking Fines | \$6,013 | \$5,341 | \$5,650 | \$5,707 |
| 665.000 | Interest on Investments | \$2,485 | \$1,508 | \$1,800 | \$1,960 |
| 665.100 | Gain/Loss on Investments | \$3 | \$14 | \$0 | \$0 |
| 670.000 | Cable Franchise Agreement | \$54,769 | \$56,317 | \$53,600 | \$54,852 |
| 676.000 | Administrative Revenue | \$290,879 | \$275,638 | \$278,572 | \$300,824 |
| 679.000 | Insurance Claims | \$0 | \$748 | \$0 | \$0 |
| 690.000 | Community Center/Pavilion Fees | \$8,020 | \$9,095 | \$8,800 | \$9,000 |
| 693.000 | Election Reimbursements | \$0 | \$0 | \$0 | \$0 |
| 694.000 | Miscellaneous Revenue | \$12,407 | \$26,927 | \$11,820 | \$11,300 |
| 694.100 | Garbage Bag/Tag Sales | \$1,987 | \$909 | \$1,745 | \$2,300 |
| 695.000 | Grant Revenue | \$56,140 | \$42,736 | \$20,000 | \$0 |
| 696.000 | Fines - Civil Infractions | \$0 | \$0 | \$0 | \$0 |
| 699.000 | Transfer from other Fund | \$0 | \$0 | \$0 | \$0 |
| 699.100 | Office & Garage Reimbursement | \$37,900 | \$37,350 | \$37,160 | \$37,350 |
| 699.200 | Labor Transfer | \$140,580 | \$168,480 | \$137,025 | \$155,375 |
| 699.248 | Transfer from DDA | \$0 | \$0 | \$0 | \$0 |
| Total | | \$2,219,841 | \$2,204,746 | \$2,152,882 | \$2,669,841 |

General Fund

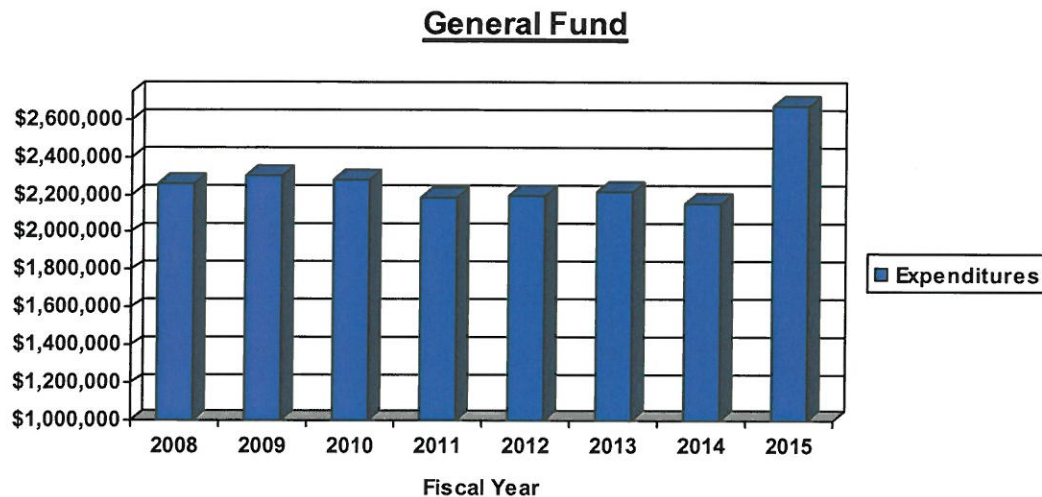


GENERAL FUND – EXPENDITURES

Fund 101

The proposed General Fund expenditures for Fiscal Year (FY) 2015 total \$2,670,829 which is an increase of \$517,947 from the budgeted amount in FY 2014. Consistent staffing levels and the expanded use of part-time employees has been significant and will continue to be critical in balancing the 2015 General Fund. Expenditures that have experienced steady increases in previous years such as health insurance have continued to subside in 2015.

In 2015 the city will focus on funding the Roosevelt Road reconstruction project and reducing the unfunded liability and other legacy costs associated with the city's Pension and OPEB accounts.



CITY COUNCIL

Department 101

Citizens of
Roosevelt Park

Allan Lowe, Mayor
Rod Buikema, Mayor Pro-Tem
T.C. Hasper, Council Member
Vivek Singh, Council Member
Melissa Klos, Council Member
Eric Grimm, Council Member
Amber Cahill, 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

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|--------------------------------|-----------------|----------------|-----------------|-----------------|
| 703.000 | Salaries - Per Diem | \$4,835 | \$4,325 | \$5,500 | \$4,560 |
| 714.000 | Fringe Benefits | \$300 | \$108 | \$250 | \$250 |
| 715.000 | City's Share - Social Security | \$370 | \$331 | \$400 | \$350 |
| 856.000 | Meeting Expense | \$131 | \$0 | \$800 | \$1,000 |
| 864.000 | Conferences & Workshops | \$1,078 | \$16 | \$1,500 | \$1,500 |
| 880.000 | Public Relations | \$2,809 | \$1,777 | \$2,000 | \$2,000 |
| 882.000 | Personnel Relations | \$448 | \$287 | \$800 | \$800 |
| 884.000 | Mayor Exchange | \$0 | \$0 | \$0 | \$0 |
| 886.000 | Civic Promotion | \$495 | \$487 | \$650 | \$700 |
| 956.000 | Miscellaneous | \$145 | \$608 | \$400 | \$500 |
| 958.000 | Memberships & Dues | \$83 | \$166 | \$300 | \$300 |
| | Total | \$10,694 | \$8,105 | \$12,600 | \$11,960 |

CITY ATTORNEY

Department 145

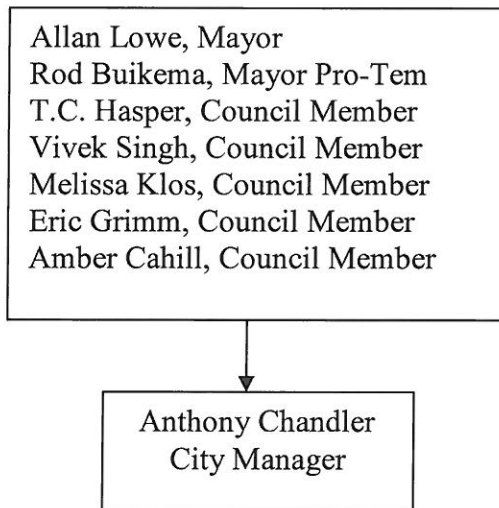
The City Attorney is responsible for representing the City in all litigation, prosecution and other general legal matters concerning the city. The City Attorney is John Schrier from the law firm Parmenter O'Toole. The City Attorney is appointed by City Council and works under the direction of the City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

DEPT 145 – ATTORNEY

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| 826.000 | Legal Fees | \$14,837 | \$16,555 | \$19,500 | \$14,500 |
| 827.000 | Legal Fees - Special | \$21,134 | \$1,783 | \$6,000 | \$2,000 |
| 828.000 | Prosecution | \$15,516 | \$19,749 | \$10,000 | \$14,000 |
| 829.000 | Labor Attorney Fees | \$5,377 | \$4,473 | \$2,000 | \$1,000 |
| 829.001 | Labor Attorney Fees - Special | \$7,032 | \$0 | \$0 | \$0 |
| | Total | \$63,896 | \$42,560 | \$37,500 | \$31,500 |

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

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|------------------------------|-----------------|-----------------|-----------------|-----------------|
| 705.000 | Full-Time Employees | \$65,421 | \$66,135 | \$65,000 | \$65,000 |
| 710.000 | Car Allowance | \$3,900 | \$3,750 | \$3,600 | \$3,600 |
| 714.000 | Fringe Benefits | \$6,814 | \$6,646 | \$7,750 | \$13,750 |
| 715.000 | City's Share Social Security | \$5,173 | \$5,064 | \$5,320 | \$5,460 |
| 718.000 | City's Share Retirement | \$12,481 | \$12,484 | \$12,500 | \$10,368 |
| 856.000 | Meeting Expense | \$90 | \$40 | \$300 | \$100 |
| 864.000 | Conferences & Workshops | \$407 | \$533 | \$1,000 | \$400 |
| 940.000 | Cell Phone Rental | \$550 | \$650 | \$600 | \$600 |
| 958.000 | Memberships & Dues | \$110 | \$110 | \$200 | \$125 |
| | Total | \$94,946 | \$95,412 | \$96,270 | \$99,403 |

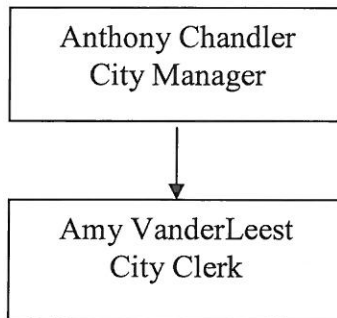
ASSESSOR
Department 209

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

DEPT 209 - ASSESSOR

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|----------------------------|-----------------|-----------------|-----------------|-----------------|
| 703.000 | Board of Review - Per Diem | \$270 | \$391 | \$500 | \$500 |
| 818.000 | Contract Services | \$27,502 | \$26,388 | \$29,300 | \$28,850 |
| | Total | \$27,772 | \$26,779 | \$29,800 | \$29,350 |

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

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| 706.000 | Full-time Employees | \$28,106 | \$15,877 | \$32,500 | \$6,200 |
| 707.000 | Part-time Employees | \$0 | \$0 | \$0 | \$0 |
| 707.100 | Salaries - Election Employees | \$3,598 | \$732 | \$1,800 | \$2,100 |
| 714.000 | Fringe Benefits | \$9,683 | \$3,673 | \$13,300 | \$3,020 |
| 715.000 | City's Share Social Security | \$2,082 | \$1,265 | \$2,415 | \$550 |
| 718.000 | City's Share Retirement | \$5,167 | \$1,271 | \$3,175 | \$1,000 |
| 728.000 | Election Supplies | \$1,996 | \$1,250 | \$1,400 | \$2,000 |
| 809.000 | Ordinance Codification | \$550 | \$400 | \$400 | \$400 |
| 864.000 | Conferences & Workshops | \$162 | \$399 | \$1,000 | \$1,000 |
| 904.000 | Printing | \$1,071 | \$177 | \$800 | \$800 |
| 905.000 | Publishing | \$1,687 | \$4,418 | \$3,700 | \$4,400 |
| 940.000 | Cell Phone Rental | \$0 | \$0 | \$0 | \$0 |
| 955.000 | Voting Machines | \$0 | \$0 | \$0 | \$0 |
| 956.000 | Miscellaneous | \$26 | \$0 | \$50 | \$50 |
| 958.000 | Memberships & Dues | \$80 | \$80 | \$80 | \$80 |
| Total | | \$54,208 | \$29,542 | \$60,620 | \$21,600 |

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 that basically covers the annual expense but not the total liability accrued. The Governmental Accounting Standards Board (GASB) requires that this obligation be funded in the same manner as other retirement costs are currently funded. The City's OPEB account has an unfunded liability of \$888,000 and is only 16% funded. In 2014 the City budgeted an additional \$50,000 to pay down the debt and this issue remains 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 | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|------------------------|-----------------|-----------------|------------------|-----------------|
| 714.300 | Retiree Insurances | \$49,815 | \$45,793 | \$105,510 | \$50,780 |
| 718.100 | ICMA Match | \$0 | \$0 | \$0 | \$0 |
| 813.000 | Personnel Evaluations | \$0 | \$3,100 | \$0 | \$0 |
| 814.000 | Tuition Reimbursements | \$0 | \$0 | \$0 | \$0 |
| 818.000 | Contract Services | \$0 | \$0 | \$0 | \$0 |
| | Total | \$49,815 | \$48,893 | \$105,510 | \$50,780 |

OFFICE OPERATIONS

Department 250

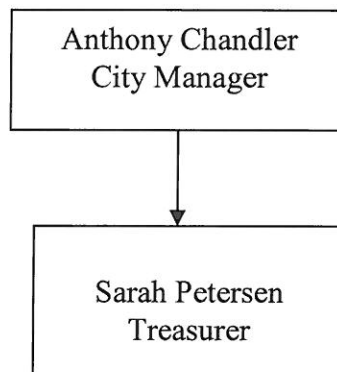
Line items within this section of the Budget contain the funds necessary for the general operation of City Hall that range from the City Clerk's wages to the cost for the annual audit. FY 2015 has adequate funds budgeted for the final installment to BS&A.net for tax bills, voter registration cards, accounts payable and payroll programs that were installed in 2013. An upgrade to the City's phone and internet will take place in 2015 through the Muskegon Central Dispatch 911 VOIP system. The city is under contract with Brickley DeLong for auditing services and has allocated \$16,500 for this service in 2015.

DEPT 250 – OFFICE OPERATIONS

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|---------------------|-------------|-------------|-------------|----------|
| 706.000 | Full-time Employees | \$12,140 | \$21,268 | \$0 | \$26,300 |

| | | | | | |
|--------------|------------------------------|------------------|------------------|-----------------|------------------|
| 707.000 | Part-time Employees | \$29,648 | \$10,588 | \$5,000 | \$0 |
| 714.000 | Fringe Benefits | \$8,291 | \$8,462 | \$300 | \$12,080 |
| 715.000 | City's Share Social Security | \$3,156 | \$2,442 | \$400 | \$2,050 |
| 718.000 | City's Share Retirement | \$2,368 | \$581 | \$0 | \$800 |
| 727.000 | Office Supplies | \$4,150 | \$3,778 | \$5,350 | \$5,400 |
| 733.000 | Postage | \$9,901 | \$8,060 | \$8,000 | \$9,000 |
| 807.000 | Audit Fees | \$15,340 | \$19,275 | \$15,500 | \$16,500 |
| 815.100 | Computer Software - Purchase | \$499 | \$8,325 | \$12,500 | \$12,500 |
| 815.200 | Computer Hardware - Purchase | \$589 | \$4,724 | \$200 | \$200 |
| 819.000 | Software Support | \$5,523 | \$2,240 | \$7,650 | \$7,650 |
| 853.000 | Telephone | \$7,904 | \$7,047 | \$6,370 | \$5,000 |
| 866.000 | Mileage Reimbursement | \$115 | \$265 | \$0 | \$250 |
| 885.000 | Insurance Bonds | \$0 | \$0 | \$0 | \$0 |
| 903.000 | Newsletter | \$3,007 | \$2,469 | \$2,150 | \$2,500 |
| 932.000 | Computers / Technology | \$1,908 | \$652 | \$1,500 | \$2,000 |
| 934.000 | Office Equipment Maintenance | \$1,480 | \$9,158 | \$4,200 | \$9,500 |
| 959.000 | Books & Periodicals | \$100 | \$0 | \$0 | \$0 |
| 985.000 | Misc. Equipment | \$747 | \$500 | \$100 | \$1,500 |
| Total | | \$106,866 | \$109,834 | \$69,220 | \$113,230 |

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 | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|------------------------------|-----------------|-----------------|-----------------|-----------------|
| 706.000 | Full-time Employees | \$28,156 | \$44,160 | \$42,500 | \$42,500 |
| 707.000 | Part-time Employees | \$0 | \$0 | \$0 | \$0 |
| 714.000 | Fringe Benefits | \$10,404 | \$16,975 | \$17,000 | \$23,000 |
| 715.000 | City's Share Social Security | \$2,127 | \$3,371 | \$2,975 | \$3,350 |
| 718.000 | City's Share Retirement | \$5,167 | \$2,120 | \$3,700 | \$1,350 |
| 815.100 | Computer Software - Purchase | \$0 | \$0 | \$0 | \$0 |
| 864.000 | Conferences & Workshops | \$672 | \$1,784 | \$1,700 | \$1,700 |
| 940.000 | Cell Phone Rental | \$550 | \$50 | \$0 | \$0 |
| 956.000 | Miscellaneous | \$0 | \$0 | \$100 | \$100 |
| 958.000 | Memberships & Dues | \$230 | \$85 | \$250 | \$250 |
| 960.000 | Bank Service Charges | \$32 | \$33 | \$50 | \$100 |
| 961.000 | Investment Fees | \$0 | \$0 | \$0 | \$0 |
| Total | | \$47,338 | \$68,578 | \$68,275 | \$72,350 |

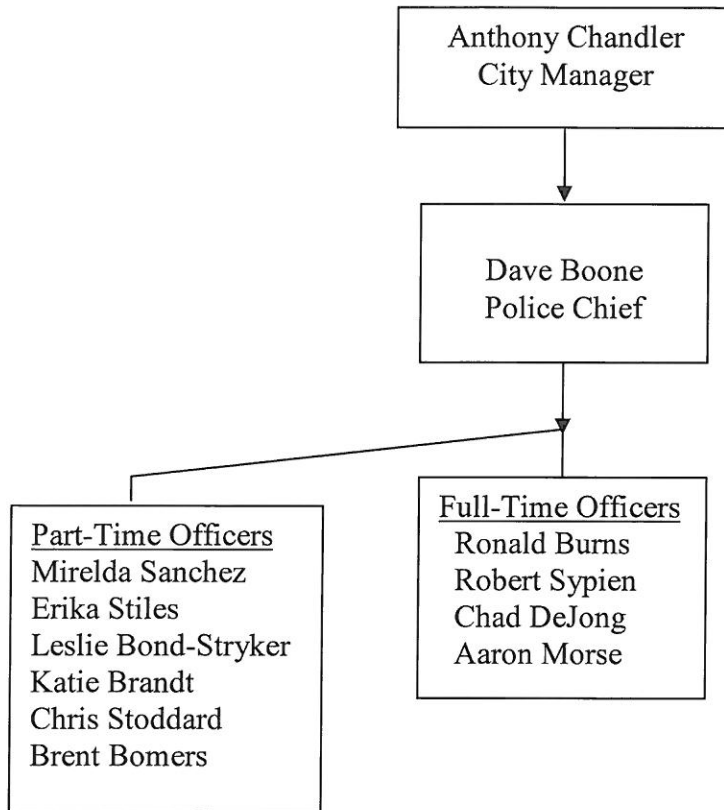
CITY HALL – GARAGE & GROUNDS**Department 265**

This departmental budget contains funding for the physical operations and maintenance of City Hall and other public facilities. General insurance covers the city's property and liability coverage that has premium cost of \$38,320 in 2015. The 2015 budget includes \$10,500 (Account # 835) for maintenance and \$1,000 (Account #975) for improvements to City facilities. Projects planned for 2015 include a new roof on the Community Center. Projects completed in 2014 included repairs to the furnace at the Community Center. Projects completed in 2013 consisted of new interior paint in City Hall and roof repair.

DEPT 265 – CITY HALL

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|---------------------------|-----------------|-----------------|-----------------|-----------------|
| 726.000 | Supplies & Materials | \$2,800 | \$2,285 | \$2,150 | \$2,150 |
| 808.000 | General Insurance | \$35,192 | \$40,323 | \$40,000 | \$41,500 |
| 834.000 | Building Cleaning | \$4,045 | \$2,945 | \$3,800 | \$3,800 |
| 835.000 | Building Maintenance | \$3,534 | \$5,771 | \$3,000 | \$10,500 |
| 920.000 | Utilities - Water & Sewer | \$0 | \$0 | \$0 | \$0 |
| 921.000 | Utilities - Electricity | \$14,042 | \$14,109 | \$13,400 | \$14,700 |
| 922.000 | Utilities - Gas | \$5,773 | \$6,928 | \$12,100 | \$8,800 |
| 956.000 | Miscellaneous | \$35 | \$0 | \$0 | \$0 |
| 975.000 | Building Improvements | \$1,890 | \$12,000 | \$3,000 | \$1,000 |
| Total | | \$67,311 | \$84,361 | \$77,450 | \$82,450 |

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 2015, 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

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|-------------------|-------------------------------|--------------------|--------------------|--------------------|------------------|
| 706.000 | Full-time Employees | \$245,894 | \$261,703 | \$270,300 | \$287,058 |
| 706.001 | Part-time Employees (office) | \$847 | \$10,838 | \$19,500 | \$0 |
| 707.000 | Part-time Employees | \$75,053 | \$75,160 | \$71,500 | \$75,000 |
| 708.000 | Overtime | \$60,585 | \$62,851 | \$44,000 | \$61,700 |
| 708.100 | Holiday Pay | \$8,580 | \$9,250 | \$8,500 | \$9,400 |
| 708.200 | Witness Fees | \$0 | \$0 | \$0 | \$0 |
| 708.300 | Longevity | \$5,500 | \$6,500 | \$6,500 | \$6,500 |
| 709.000 | Clothing Allowance | \$3,701 | \$5,713 | \$2,500 | \$3,300 |
| 713.000 | Uniform Cleaning | \$605 | \$1,084 | \$500 | \$1,000 |
| 714.000 | Fringe Benefits | \$100,755 | \$130,582 | \$73,150 | \$76,500 |
| 715.000 | City's Share Social Security | \$30,129 | \$33,772 | \$28,235 | \$32,866 |
| 718.000 | City's Share Retirement | \$102,207 | \$106,435 | \$109,884 | \$129,108 |
| 718.100 | City's ICMA Match | \$6,000 | \$0 | \$0 | \$0 |
| 727.000 | Office Supplies | \$1,570 | \$1,842 | \$800 | \$1,000 |
| 729.000 | Photographic Supplies | \$170 | \$0 | \$0 | \$0 |
| 741.000 | Firearms Training | \$0 | \$198 | \$0 | \$5,000 |
| 742.000 | Operating Supplies | \$960 | \$1,152 | \$400 | \$1,200 |
| 751.000 | Gas & Oil | \$22,343 | \$22,296 | \$21,350 | \$22,600 |
| 795.000 | Operating Supplies (Vehicles) | \$15 | \$154 | \$0 | \$0 |
| 840.000 | Education & Training | \$0 | \$713 | \$1,000 | \$800 |
| 841.000 | State Funded Police Training | \$464 | \$445 | \$0 | \$450 |
| 851.000 | Equipment Maintenance | \$1,206 | \$382 | \$300 | \$300 |
| 855.000 | Central Dispatch | \$37,715 | \$34,572 | \$38,500 | \$37,715 |
| 856.000 | Meeting Expense | \$131 | \$142 | \$100 | \$100 |
| 864.000 | Conferences & Workshops | \$356 | \$779 | \$1,000 | \$1,000 |
| 870.000 | Medical Lab Fee | \$1,425 | \$525 | \$600 | \$800 |
| 882.000 | Personnel Relations | \$0 | \$0 | \$0 | \$0 |
| 935.000 | Vehicle Repair & Maintenance | \$6,327 | \$8,767 | \$8,500 | \$8,500 |
| 937.000 | Vehicle Purchase/Refurbish | \$0 | \$58,589 | \$23,000 | \$23,000 |
| 940.000 | Cell Phone Rental | \$450 | \$600 | \$600 | \$600 |
| 943.000 | Equipment Rental | \$0 | \$0 | \$0 | \$0 |
| 956.000 | Miscellaneous | \$2,169 | \$2,258 | \$0 | \$0 |
| 958.000 | Memberships & Dues | \$115 | \$200 | \$200 | \$200 |
| 977.000 | New Equipment | \$4,107 | \$5,168 | \$5,000 | \$10,313 |
| | Total | \$719,379 | \$842,670 | \$735,919 | \$796,010 |

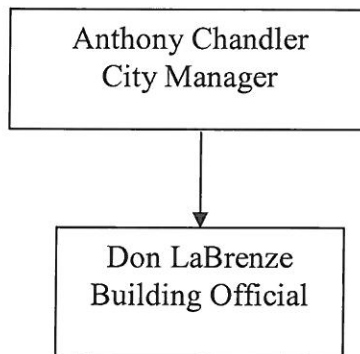
FIRE & EMS Department 336

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) for 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 2015, the following line item reflects the cost of this contracted service in 2015. 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 | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|-------------------|------------------|------------------|------------------|------------------|
| 818.000 | Contract Services | \$200,000 | \$200,000 | \$200,000 | \$200,000 |
| | Total | \$200,000 | \$200,000 | \$200,000 | \$200,000 |

INSPECTIONS Department 387



The City is responsible for the issuance of permits for building, electrical, plumbing, and mechanical improvements made within the community. Don LaBrenz serves under contract as the City's Building and Electrical Inspector and Jim Callendar serves under contract as the Plumbing and Mechanical Inspector. Rental inspections are performed under contract by Muskegon Charter Township on all registered rental properties annually and all property maintenance is enforced per the International Property Maintenance Code. 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 | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|---------------------|-------------|-------------|-------------|-------|
| 707.000 | Part-time Employees | \$34,663 | \$35,870 | \$30,500 | \$500 |
| 714.000 | Fringe Benefits | \$1,241 | \$1,814 | \$1,300 | \$40 |

| | | | | | |
|--------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|
| 715.000 | City's Share Social Security | \$2,646 | \$2,885 | \$1,855 | \$40 |
| 818.000 | Contract Services - Building | \$3,159 | \$2,920 | \$1,600 | \$16,800 |
| 818.500 | Contract Services - Electrical | \$3,290 | \$5,397 | \$3,400 | \$4,400 |
| 818.600 | Contract Services - Plumbing | \$10,870 | \$12,370 | \$9,800 | \$10,160 |
| 864.000 | Conferences & Workshops | \$290 | \$202 | \$500 | \$0 |
| 904.000 | Printing | \$242 | \$186 | \$100 | \$0 |
| 940.000 | Cell Phone | \$550 | \$550 | \$600 | \$0 |
| 943.000 | Equipment Rental | \$0 | \$0 | \$0 | \$0 |
| 958.000 | Memberships & Dues | \$300 | \$220 | \$300 | \$0 |
| 959.000 | Books & Periodicals | \$11 | \$125 | \$400 | \$0 |
| 985.000 | Equipment Purchases | \$0 | \$0 | \$0 | \$0 |
| Total | | \$57,262 | \$62,539 | \$50,355 | \$31,940 |

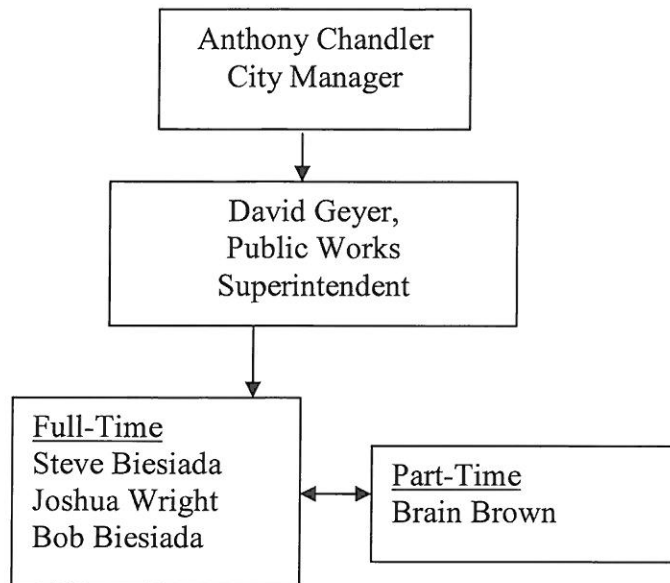
PLANNING COMMISSION / ZONING BOARD OF APPEALS
Department 400

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.

DEPT 400 – PLANNING COMMISSION & ZONING BOARD OF APPEALS

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|-------------------------|-------------|-------------|-------------|------------|
| 864.000 | Conferences & Workshops | \$0 | \$0 | \$0 | \$0 |
| Total | | \$0 | \$0 | \$0 | \$0 |

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 of Roosevelt Park. 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 | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|------------------------------|-------------|-------------|-------------|-----------|
| 706.000 | Full-time Employees | \$114,716 | \$114,329 | \$121,200 | \$120,630 |
| 707.000 | Part-time Employees | \$71,030 | \$72,339 | \$45,131 | \$75,000 |
| | Contractual Snow Plowing | \$0 | \$0 | \$0 | \$0 |
| 708.000 | Overtime | \$8,174 | \$11,342 | \$10,700 | \$10,500 |
| 708.003 | Longevity | \$2,847 | \$3,290 | \$4,140 | \$4,500 |
| 713.000 | Uniform Cleaning | \$2,444 | \$2,752 | \$2,300 | \$2,550 |
| 714.000 | Fringe Benefits | \$67,853 | \$68,959 | \$54,700 | \$69,700 |
| 715.000 | City's Share Social Security | \$14,890 | \$16,572 | \$13,300 | \$14,850 |
| 718.000 | City's Share Retirement | \$25,326 | \$27,246 | \$38,772 | \$42,132 |
| 726.000 | Supplies & Materials | \$1,784 | \$1,418 | \$2,000 | \$2,000 |
| 732.000 | Planting Trees | \$1,308 | \$1,100 | \$100 | \$1,000 |
| 818.000 | Contract Services | \$140 | \$29 | \$0 | \$0 |
| 840.000 | Education & Training | \$7 | \$200 | \$200 | \$100 |
| 851.000 | Radio Maintenance | \$0 | \$0 | \$500 | \$100 |
| 864.000 | Conferences & Workshops | \$150 | \$0 | \$150 | \$100 |

| | | | | | |
|--------------|-------------------------------|------------------|------------------|------------------|------------------|
| 881.000 | Holiday Decorations | \$0 | \$0 | \$0 | \$200 |
| 924.000 | Electricity - Street Lighting | \$43,602 | \$44,444 | \$43,405 | \$48,000 |
| 926.000 | Street Lighting - Improvement | \$0 | \$0 | \$0 | \$0 |
| 940.000 | Pager /Cell Phone rental | \$550 | \$650 | \$0 | \$600 |
| 943.000 | Equipment Rental | \$10,159 | \$13,798 | \$11,135 | \$10,200 |
| 956.000 | Miscellaneous | \$426 | \$420 | \$500 | \$0 |
| 958.000 | Memberships & Dues | \$180 | \$0 | \$400 | \$0 |
| Total | | \$365,586 | \$378,888 | \$348,633 | \$402,162 |

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 again in 2015.

DEPT 449 - SIDEWALKS

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|-------------------|----------------|----------------|----------------|----------------|
| 818.000 | Contract Services | \$3,000 | \$175 | \$3,000 | \$3,000 |
| 943.000 | Equipment Rental | \$1,267 | \$1,678 | \$1,250 | \$1,500 |
| Total | | \$4,267 | \$1,853 | \$4,250 | \$4,500 |

SANITATION

Department 521

The City provides sanitation collection service to its residents through a new contract with RMS Disposal that was authorized after the adoption of the 2015 budget. As a result, the amount budgeted in 2015 is much higher than the anticipated cost for this service under the new contract that begins in January 2015. RMS will continue to provide residential trash or garbage pick-up on a weekly basis providing each residence with a 95 gallon container and will also pick-up the heavy items that in previous years were removed by city staff using the green tag system. This service contract also includes year round bi-weekly recycling and weekly yard waste removal for residents from April - November. Brush chipping services will continue on a weekly basis from April – November and is performed by the City's DPW.

DEPT 521 - SANITATION

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|-------------------|------------------|------------------|------------------|------------------|
| 818.000 | Contract Services | \$161,409 | \$182,257 | \$181,200 | \$187,700 |
| 943.000 | Equipment Rental | \$15,205 | \$22,434 | \$11,000 | \$24,000 |
| 956.000 | Miscellaneous | \$1,697 | \$848 | \$0 | \$500 |
| Total | | \$178,311 | \$205,539 | \$192,200 | \$212,200 |

PARKS, RECREATION & CONCESSIONS

Department 690

The City was successful in moving forward with plans in 2014 to reconfigure the baseball fields at Delmar Playfield with the assistance of RPYA and a State DNR recreation grant. Another major project in 2013 included the renovation of the four tennis courts at Community Center Park. The Arts and Craft program and Music in the Park at the Community Park was well attended during 2014 and funds are budgeted for the program to continue in 2015.

DEPT 690 – PARKS, RECREATION, & CONCESSIONS

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|-------------------|------------------------------|--------------------|--------------------|--------------------|-----------------|
| 707.200 | Seasonal Employees Programs | \$1,005 | \$978 | \$1,150 | \$1,000 |
| 714.000 | Fringe Benefits | \$48 | \$64 | \$80 | \$75 |
| 715.000 | City's Share Social Security | \$77 | \$75 | \$100 | \$100 |
| 726.000 | Supplies & Materials | \$2,093 | \$2,419 | \$1,000 | \$500 |
| 734.000 | Products | \$0 | \$0 | \$0 | \$0 |
| 818.000 | Contract Services | \$7,043 | \$6,765 | \$6,250 | \$6,800 |
| 822.000 | Construction Services | \$0 | \$0 | \$0 | \$0 |
| 835.000 | Building Maintenance | \$0 | \$0 | \$0 | \$0 |
| 892.000 | RP Youth Athletics | \$0 | \$0 | \$0 | \$0 |
| 893.000 | Norton Shores Rec. Subsidy | \$584 | \$336 | \$700 | \$500 |
| 921.000 | Utilities - Electric | \$3,505 | \$3,889 | \$3,300 | \$3,500 |
| 922.000 | Utilities - Gas | \$1,472 | \$1,771 | \$1,900 | \$2,600 |
| 933.000 | Playground Equip. Repair | \$84 | \$96 | \$400 | \$4,000 |
| 943.000 | Equipment Rental | \$23,999 | \$37,374 | \$18,900 | \$23,239 |
| 956.000 | Miscellaneous | \$0 | \$0 | \$0 | \$0 |
| 970.000 | Capital Improvements | \$819 | \$62,189 | \$12,000 | \$0 |
| 976.000 | Music in the Park | \$850 | \$600 | \$900 | \$800 |
| | Total | \$41,579 | \$116,556 | \$46,680 | \$43,114 |

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 | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| 887.000 | MATS Operation | \$6,205 | \$6,205 | \$7,200 | \$8,470 |
| 888.000 | West MI. Shoreline Devel. Corp. | \$1,300 | \$1,560 | \$1,650 | \$1,650 |
| 889.000 | Muskegon Area First | \$6,109 | \$6,109 | \$6,350 | \$6,350 |
| 890.000 | Michigan Municipal League | \$2,167 | \$2,225 | \$2,400 | \$2,300 |
| 894.000 | Gypsy Moth | \$0 | \$0 | \$0 | \$0 |
| 895.000 | Tax Tribunal | \$43,096 | \$0 | \$0 | \$0 |
| Total | | \$58,877 | \$16,099 | \$17,600 | \$18,770 |

TRANSFER TO OTHER FUND**Department 990**

The FY 2015 budget includes a transfer of \$450,000 to the Major Streets Fund for the Roosevelt Road reconstruction project. The revenue for this transfer is supported by the millage increase of 5 mills.

DEPT 990 – TRANSFER TO OTHER FUND

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|---------------------------|-----------------|----------------|-------------|------------------|
| 999.100 | Transfer to Major Streets | \$0 | \$7,323 | \$0 | \$450,000 |
| 999.200 | Transfer to Local Streets | \$42,000 | \$0 | \$0 | \$0 |
| Total | | \$42,000 | \$7,323 | \$0 | \$450,000 |

TOTAL GENERAL FUND EXPENDITURES

| 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|-------------|-------------|-------------|-------------|
| \$2,189,955 | \$2,345,531 | \$2,152,882 | \$2,670,829 |

General Fund - Fund Balance Amounts

| | |
|-----------------------|-----------|
| 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 |
| Fund Balance 11-30-13 | \$749,402 |

MAJOR STREET FUND

Fund 202

The Major Street Fund account #569 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 "Major" by the Michigan Department of Transportation. According to the latest Act 51 report, the city has 4.51 miles designated as Major streets. The 2015 budget includes a transfer of \$450,000 from the General Fund to provide funding for engineering of the Roosevelt Road reconstruction project set to begin in 2016. The revenue raised from the additional 5 mills will provide funding for the projects in Major Streets. This Fund also 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.

FUND 202 – REVENUES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|-----------------------------|------------------|------------------|------------------|------------------|
| 569.000 | Gas & Weight Tax | \$152,524 | \$155,667 | \$144,907 | \$149,772 |
| 570.000 | Build Michigan Program | \$5,503 | \$5,675 | \$5,320 | \$5,400 |
| 571.000 | Surface Transportation Rev. | \$339,357 | \$0 | \$0 | \$0 |
| 572.000 | Winter Maintenance | \$0 | \$0 | \$0 | \$0 |
| 665.000 | Interest on Investments | -\$63 | \$27 | \$135 | \$0 |
| 665.100 | Gain (loss) on investments | \$2 | \$8 | \$0 | \$0 |
| 672.000 | (METRO) | \$10,432 | \$10,641 | \$10,164 | \$10,220 |
| 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 | \$7,323 | \$0 | \$450,000 |
| Total | | \$507,755 | \$179,341 | \$160,526 | \$615,392 |

FUND 202 – EXPENDITURES

| Dept. 451 - Construction | | | | | |
|--------------------------|-------------------|------------------|-------------|-----------------|------------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 818.000 | Contract Services | \$546 | \$0 | \$10,000 | \$25,000 |
| 820.000 | Engineering | \$64,410 | \$539 | \$0 | \$200,000 |
| 822.000 | Construction | \$428,831 | \$0 | \$0 | \$0 |
| Total | | \$493,787 | \$0 | \$10,000 | \$225,000 |

| Dept. 463 - Routine Maintenance | | | | | |
|---------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 726.000 | Supplies & Materials | \$3,566 | \$3,514 | \$4,500 | \$4,500 |
| 818.000 | Contract Services | \$1,391 | \$586 | \$1,500 | \$6,000 |
| 942.000 | Office & Garage Rental | \$4,000 | \$3,700 | \$3,410 | \$3,700 |
| 943.000 | Equipment Rental | \$6,600 | \$4,972 | \$4,982 | \$5,000 |
| Total | | \$15,557 | \$12,772 | \$14,392 | \$19,200 |

| Dept. 474 - Traffic Services | | | | | |
|-------------------------------------|-----------------------------|--------------------|--------------------|--------------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 730.000 | Traffic Control Supplies | \$1,145 | \$0 | \$580 | \$2,000 |
| 775.000 | Traffic Signals-Electricity | \$3,366 | \$4,718 | \$3,500 | \$3,700 |
| 818.000 | Contract Services | \$2,588 | \$1,311 | \$4,000 | \$14,500 |
| 925.000 | Signal - Railroad | \$0 | \$0 | \$750 | \$1,300 |
| | Total | \$7,099 | \$6,029 | \$8,830 | \$21,500 |

| Dept. 478 - Winter Maintenance | | | | | |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 731.000 | Rock Salt | \$1,954 | \$3,000 | \$3,500 | \$9,920 |
| 943.000 | Equipment Rental | \$4,684 | \$15,177 | \$13,590 | \$22,000 |
| | Total | \$6,638 | \$18,177 | \$17,090 | \$31,920 |

| Dept. 484 - Administration | | | | | |
|-----------------------------------|---------------------------|--------------------|--------------------|--------------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 825.000 | Administrative Fee | \$14,407 | \$14,368 | \$14,106 | \$14,555 |
| 961.000 | Investment Fee | \$0 | \$0 | \$0 | \$0 |
| 990.000 | Labor Transfer | \$28,000 | \$40,443 | \$34,380 | \$40,700 |
| 990.002 | Transfer to Local Streets | \$0 | \$0 | \$0 | \$0 |
| | Total | \$42,407 | \$54,811 | \$48,486 | \$55,255 |

| Dept. 487 - Care of Trees | | | | | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 818.000 | Contract Services | \$4,848 | \$4,623 | \$4,500 | \$15,000 |
| 943.000 | Equipment Rental | \$5,096 | \$3,320 | \$500 | \$4,000 |
| | Total | \$9,944 | \$7,943 | \$5,000 | \$19,000 |

| Dept. 488 - Storm Drain - Construction & Repair | | | | | |
|--|----------------------------|--------------------|--------------------|--------------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 726.000 | Supplies & Materials | \$0 | \$0 | \$1,000 | \$500 |
| 818.000 | Contract Services | \$0 | \$0 | \$0 | \$10,000 |
| 820.000 | Engineering (Permits/Fees) | \$0 | \$0 | \$0 | \$100 |
| 943.000 | Equipment Rental | \$625 | \$371 | \$500 | \$500 |
| | Total | \$625 | \$371 | \$1,500 | \$11,100 |

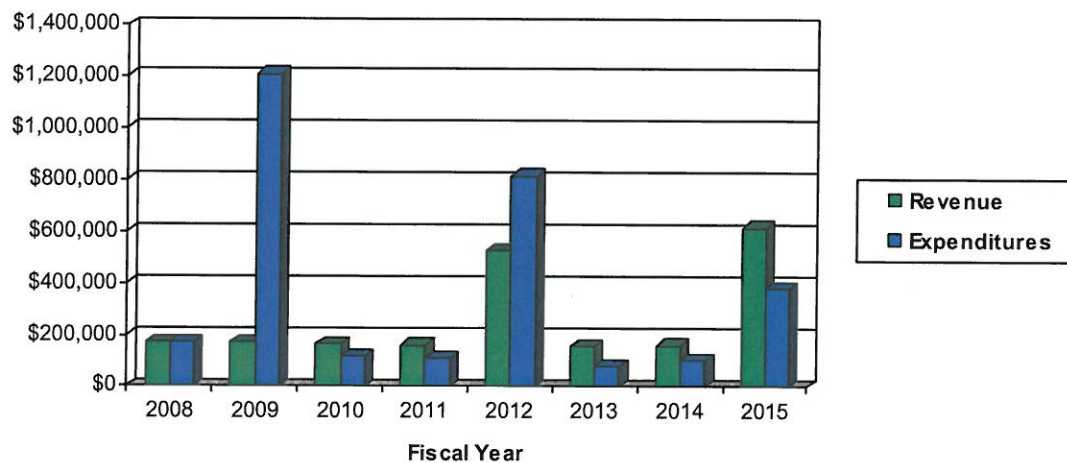
TOTAL MAJOR STREETS EXPENDITURES

| 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|----------------|----------------|----------------|-----------|
| \$583,842 | \$100,103 | \$105,298 | \$382,975 |

Major Street Fund – Fund Balance Amounts

| | |
|-----------------------|-----------|
| 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 |
| Fund Balance 11-30-13 | \$71,444 |

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 2015, the revenues for local streets are not expected to change much from their 2014 levels. Expenditures in 2015 will cover maintenance initiatives with tree removal a priority. Current data compiled by WMSRDC as a result of a road survey lists the street surfaces and the priority level for repairs. The Prein & Newhof study offers a further analysis of the city’s road network. The 2015 budget has funds for basic maintenance and a possible crack-sealing project. Any surplus will be collected in the fund balance for future road projects.

FUND 203 – REVENUES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|----------------------------|------------------|-----------------|-----------------|-----------------|
| 569.000 | Gas & Weight Tax | \$57,820 | \$59,021 | \$55,465 | \$57,023 |
| 570.000 | Build Michigan Program | \$2,086 | \$1,912 | \$2,050 | \$2,000 |
| 572.000 | Winter Maintenance Pmt | \$0 | \$0 | \$0 | \$0 |
| 665.000 | Interest on Investments | \$100 | \$46 | \$0 | \$0 |
| 665.100 | Gain (loss) on investments | \$1 | \$0 | \$0 | \$0 |
| 676.300 | From General Fund | \$42,000 | \$20,000 | \$0 | \$0 |
| 691.000 | Transfer from Major Street | \$0 | \$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 | \$1,200 | \$0 | \$0 |
| Total | | \$102,007 | \$82,179 | \$57,515 | \$59,023 |

FUND 203 – EXPENDITURES

| Dept. 451 - Construction | | | | | |
|--------------------------|-------------------|-----------------|-----------------|-------------|------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 818.000 | Contract Services | \$38,795 | \$27,208 | \$0 | \$0 |
| 820.000 | Engineering | \$0 | \$0 | \$0 | \$0 |
| Total | | \$38,795 | \$27,208 | \$0 | \$0 |

| Dept. 463 - Routine Maintenance | | | | | |
|---------------------------------|------------------------|-------------|-------------|-------------|----------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 726.000 | Supplies & Materials | \$310 | \$1,423 | \$800 | \$2,000 |
| 818.000 | Contract Services | \$0 | \$0 | \$1,000 | \$11,000 |
| 942.000 | Office & Garage Rental | \$2,000 | \$1,750 | \$1,850 | \$1,750 |

| | | | | | |
|---------|------------------|----------------|-----------------|----------------|-----------------|
| 943.000 | Equipment Rental | \$1,932 | \$7,020 | \$2,820 | \$5,000 |
| | Total | \$4,242 | \$10,193 | \$6,470 | \$19,750 |

| Dept. 474 - Traffic Services | | | | | |
|-------------------------------------|--------------------------|--------------|-------------|--------------|----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 730.000 | Traffic Control Supplies | \$394 | \$0 | \$250 | \$1,000 |
| | Total | \$394 | \$0 | \$250 | \$1,000 |

| Dept. 478 - Winter Maintenance | | | | | |
|---------------------------------------|------------------|----------------|----------------|-----------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 731.000 | Road Salt/Sand | \$1,000 | \$1,000 | \$3,000 | \$2,480 |
| 943.000 | Equipment Rental | \$2,869 | \$8,739 | \$9,450 | \$15,000 |
| | Total | \$3,869 | \$9,739 | \$12,450 | \$17,480 |

| Dept. 484 - Administration | | | | | |
|-----------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 825.000 | Administrative Fee | \$5,078 | \$5,268 | \$7,356 | \$5,646 |
| 961.000 | Investment Fees | \$0 | \$0 | \$0 | \$0 |
| 990.000 | Labor Transfer | \$19,629 | \$30,160 | \$20,200 | \$23,880 |
| | Total | \$24,707 | \$35,428 | \$27,556 | \$29,526 |

| Dept. 487 - Care of Trees | | | | | |
|----------------------------------|-------------------|----------------|----------------|----------------|-----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 818.000 | Contract Services | \$1,415 | \$2,000 | \$2,000 | \$14,000 |
| 943.000 | Equipment Rental | \$5,564 | \$4,734 | \$1,700 | \$3,000 |
| | Total | \$6,979 | \$6,734 | \$3,700 | \$17,000 |

| Dept. 488 - Storm Drain - Construction & Repair | | | | | |
|--|----------------------|--------------|--------------|----------------|----------------|
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
| 726.000 | Supplies & Materials | \$0 | \$0 | \$1,000 | \$500 |
| 818.000 | Contract Services | \$0 | \$0 | \$500 | \$4,000 |
| 820.000 | Engineering | \$0 | \$0 | \$0 | \$0 |
| 943.000 | Equipment Rental | \$837 | \$307 | \$800 | \$500 |
| | Total | \$837 | \$307 | \$2,300 | \$5,000 |

DEPT. 990 – TRANSFER TO OTHER FUND

| | | | | | |
|---------|-------------------|-----|-----|-----|---|
| 990.000 | Debt Service Fund | \$0 | \$0 | \$0 | 0 |
| | Total | \$0 | \$0 | \$0 | 0 |

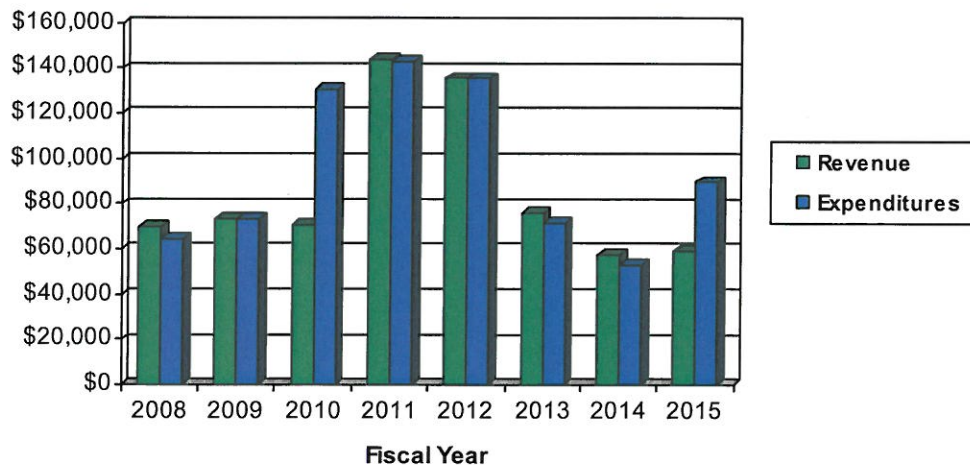
TOTAL LOCAL STREETS EXPENDITURES

| 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|----------------|----------------|----------------|----------|
| \$79,823 | \$89,610 | \$52,726 | \$89,756 |

Local Streets Fund – Fund Balance Amounts

| | |
|-----------------------|-----------|
| 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 |
| Fund Balance 11-30-13 | \$89,096 |

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 2015. 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 | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|-------------------------|-----------------|-----------------|-----------------|-----------------|
| 653.000 | Income from Games | \$3,357 | \$3,490 | \$3,800 | \$3,450 |
| 665.000 | Interest on Investments | \$43 | \$15 | \$0 | \$12 |
| 667.000 | Booth Rental | \$1,550 | \$3,150 | \$2,645 | \$2,138 |
| 675.000 | Donations | \$6,625 | \$8,220 | \$7,500 | \$7,125 |
| 692.000 | Miscellaneous Sales | \$0 | \$0 | \$0 | \$0 |
| | Total | \$11,575 | \$14,875 | \$13,945 | \$12,725 |

FUND 235 – EXPENDITURES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|----------------------|-----------------|-----------------|-----------------|-----------------|
| 726.000 | Supplies & Materials | \$1,922 | \$1,047 | \$1,845 | \$1,455 |
| 735.000 | Games | \$6,730 | \$6,366 | \$7,250 | \$6,370 |
| 736.000 | Prizes | \$359 | \$0 | \$350 | \$200 |
| 818.000 | Contract Services | \$5,442 | \$4,993 | \$4,500 | \$4,500 |
| 886.000 | Civic Promotion | \$0 | \$0 | \$0 | \$100 |
| 905.000 | Publishing | \$218 | \$194 | \$0 | \$100 |
| | Total | \$14,671 | \$12,600 | \$13,945 | \$12,725 |

Roosevelt Park Day Fund – Fund Balance Amounts

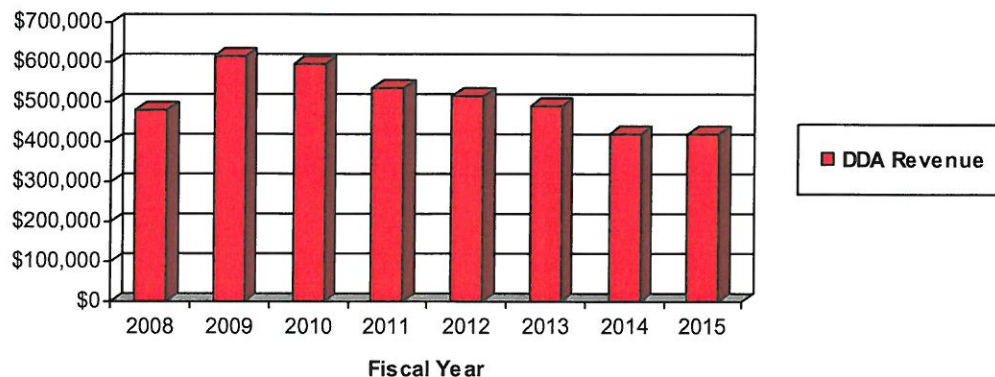
| | |
|-----------------------|----------|
| Fund Balance 11-30-05 | \$14,570 |
| Fund Balance 11-30-06 | \$13,875 |
| Fund Balance 11-30-07 | \$19,290 |
| Fund Balance 11-30-08 | \$19,678 |
| Fund Balance 11-30-09 | \$20,540 |
| Fund Balance 11-30-10 | \$21,290 |
| Fund Balance 11-30-11 | \$29,934 |
| Fund Balance 11-30-12 | \$29,887 |
| Fund Balance 11-30-13 | \$29,066 |

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 Council. 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 well received in recent years.

Revenue will remain relatively the same in 2015 as property values continue to stabilize and the settlements for several tax tribunals which impacted the taxable values within the DDA district are in the past. 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 funding assistance from the DDA has been and continues to be critical to balancing the general fund budget.

DDA Revenue



FUND 248 - REVENUES

| Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|----------------------------|------------------|------------------|------------------|------------------|
| Current Real Property Tax | \$470,159 | \$415,263 | \$415,700 | \$415,000 |
| IFT & CFT Taxes | \$13,280 | \$5,691 | \$2,400 | \$5,600 |
| Interest on Investments | \$962 | \$632 | \$900 | \$600 |
| Gain (loss) on Investments | \$0 | \$0 | \$0 | 0 |
| Insurance Claims | \$0 | \$0 | \$0 | 0 |
| Bond Proceeds | \$0 | \$275 | \$0 | 0 |
| Other Revenue - Fund Bal. | \$0 | \$0 | \$0 | 0 |
| Total | \$484,401 | \$421,861 | \$419,000 | \$421,200 |

FUND 248 - EXPENDITURES**DEPT. 451 - CONSTRUCTION**

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|---------------|------------------------------|------------------|------------------|-----------------|-----------------|
| 818.000 | Contract Services - Eng&Arch | \$6,000 | \$9,084 | \$0 | \$0 |
| 818.004 | Broadway Streetscape | \$8,290 | \$7,866 | \$8,000 | \$10,000 |
| 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 | Façade Imp. Program | \$30,696 | \$42,024 | \$60,000 | \$40,000 |
| 818.009 | Relocate DPW Facility | \$0 | \$0 | \$0 | \$0 |
| 818.010 | Other Construction | \$4,026 | \$90,806 | \$0 | \$0 |
| 818.011 | Property Purchase | \$38,300 | \$38,300 | \$0 | \$0 |
| 895.000 | Tax Tribunal | \$72,537 | \$4,795 | \$0 | \$0 |
| | Total | \$159,849 | \$192,875 | \$68,000 | \$50,000 |

DEPT. 990 – TRANSFER TO OTHER FUND

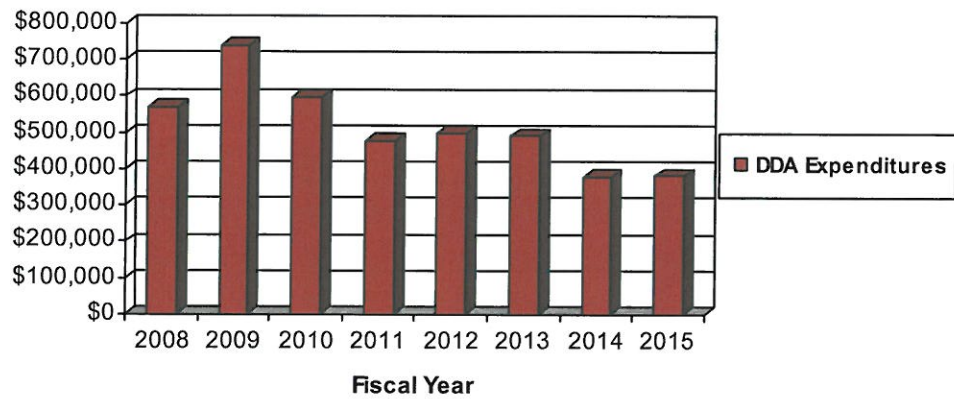
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|---------------|------------------------------|------------------|------------------|------------------|------------------|
| 999.101 | Transfer - General Fund | \$131,000 | \$131,000 | \$132,000 | \$132,000 |
| 999.300 | Gen Fund - Reimburse Admin | \$0 | \$0 | \$0 | \$0 |
| 990.000 | Transfer - Debt Service Fund | \$171,216 | \$174,638 | \$177,560 | \$198,840 |
| 999.000 | Reserve - Property Purchase | \$0 | \$0 | \$0 | \$0 |
| | Total | \$302,216 | \$305,638 | \$309,560 | \$330,840 |

TOTAL DDA EXPENDITURES

| 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------------|------------------|------------------|------------------|
| \$462,315 | \$498,513 | \$377,560 | \$380,840 |

DDA Fund – Fund Balance Amounts

| | |
|-----------------------|------------|
| Fund Balance 11-30-05 | \$363,413 |
| Fund Balance 11-30-06 | \$220,748 |
| Fund Balance 11-30-07 | \$220,748 |
| Fund Balance 11-30-08 | \$302,369 |
| Fund Balance 11-30-09 | -\$132,810 |
| Fund Balance 11-30-10 | \$96,627 |
| Fund Balance 11-30-11 | \$206,284 |
| Fund Balance 11-30-12 | \$228,370 |
| Fund Balance 11-30-13 | \$151,716 |



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 | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|--------------------------|------------------|------------------|------------------|------------------|
| 665.000 | Interest on Investments | \$0 | \$0 | \$0 | \$0 |
| 990.000 | Transfer from DDA Fund | \$171,216 | \$174,638 | \$177,560 | \$198,840 |
| 990.001 | Transfer from Sewer Fund | \$27,700 | \$27,000 | \$28,177 | \$27,358 |
| 990.002 | Transfer from Water Fund | \$39,700 | \$38,700 | \$40,548 | \$39,368 |
| | Total | \$238,616 | \$240,338 | \$246,285 | \$265,566 |

FUND 301 - EXPENDITURES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|------------------------|------------------|------------------|------------------|------------------|
| 968.200 | Principal - DDA Bonds | \$125,000 | \$135,000 | \$155,000 | \$180,000 |
| 968.300 | Interest - DDA Bonds | \$46,216 | \$29,638 | \$22,560 | \$18,840 |
| | Principal - 2007 Bonds | \$45,000 | \$45,000 | \$50,000 | \$50,000 |
| | Interest - 2007 Bonds | \$22,400 | \$20,650 | \$18,725 | \$16,726 |
| | Total | \$238,616 | \$230,288 | \$246,285 | \$265,566 |

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. On average, the City's sewer users are paying for the treatment of 98,000,000 gallons of ground water that infiltrates the City's sanitary sewer lines each year. The ground water infiltration 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 and the rate was raised another 9% in 2014. The gravity groundwater project under Roosevelt Road is expected to alleviate a portion of the groundwater infiltration issue and

until the groundwater infiltration problem is corrected our customers will continue to pay year after year for the treatment of groundwater as sewerage. The recent adjustment to the sewer rate has improved the revenue stream for the Sewer Fund but the expenditures are also expected to increase as the rates from the County will continue to rise in future years.

FUND 590 – REVENUES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|-------------------|----------------------------|--------------------|--------------------|--------------------|------------------|
| 643.000 | Sewage Service | \$886,131 | \$860,216 | \$855,764 | \$963,885 |
| 644.000 | Penalties | \$13,836 | \$6,673 | \$9,900 | \$10,500 |
| 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 | \$756 | \$304 | \$220 | \$440 |
| 665.100 | Gain (Loss) on Investments | \$1 | \$0 | \$0 | \$0 |
| 674.000 | Contributed Capital | \$0 | \$0 | \$0 | \$0 |
| 694.000 | Miscellaneous Revenues | \$0 | \$0 | \$0 | \$0 |
| | Total | \$900,724 | \$867,193 | \$865,884 | \$974,825 |

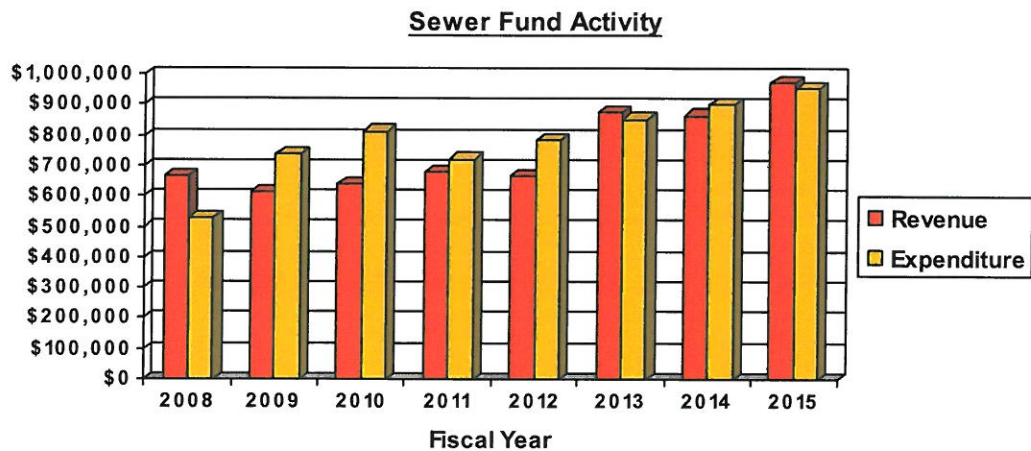
FUND 590 – EXPENDITURES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|-------------------|----------------------------|--------------------|--------------------|--------------------|-------------|
| 726.000 | Supplies & Materials | \$392 | \$258 | \$1,300 | \$1,500 |
| 745.000 | Tools | \$250 | \$0 | \$400 | \$400 |
| 749.000 | Sewer Connection Material | \$0 | \$0 | \$1,000 | \$1,000 |
| 801.000 | Wastewater Disposal | \$284,577 | \$398,391 | \$374,426 | \$404,205 |
| 801.001 | Interceptor Bond 17M | \$60,688 | \$73,821 | \$63,344 | \$63,484 |
| 801.002 | Collection System Bonds 1a | \$44,612 | \$56,014 | \$49,085 | \$50,622 |
| 801.003 | Collection System Bonds 1b | \$35,830 | \$45,219 | \$39,547 | \$40,910 |
| 801.004 | 66" Force Main Bonds 1& 2 | \$90,752 | \$111,770 | \$97,863 | \$101,150 |
| 815.100 | Computer Software | \$0 | \$437 | \$0 | \$0 |
| 818.000 | Contractual Services | \$14,559 | \$8,715 | \$20,000 | \$25,000 |
| 818.300 | Contractual Repair | \$0 | \$0 | \$2,000 | \$3,000 |
| 819.000 | Software Support | \$750 | \$762 | \$1,140 | \$1,300 |
| 820.000 | Engineering | \$0 | \$0 | \$2,000 | \$2,000 |
| 825.000 | Administrative Fee | \$135,105 | \$128,935 | \$127,710 | \$139,936 |
| 856.000 | Meeting Expense | \$55 | \$0 | \$100 | \$100 |
| 904.000 | Printing | \$32 | \$100 | \$100 | \$300 |
| 923.000 | Electricity - GWP | \$5,086 | \$6,073 | \$5,418 | \$5,418 |
| 930.000 | GWP - Repair | \$1,000 | \$812 | \$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 | \$150 | \$150 | \$150 |
| 958.000 | Memberships & Dues | \$2,000 | \$1,950 | \$2,000 | \$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 | \$9,194 | \$8,456 | \$0 | \$0 |
| 962.000 | Uncollected Revenue Exp. | \$0 | \$0 | \$0 | \$0 |
| 990.00 | Labor Transfer | \$23,446 | \$24,123 | \$26,500 | \$26,500 |
| 990.001 | Transfer - Debt Service Fund | \$27,700 | \$0 | \$28,177 | \$27,357 |
| 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 | \$0 |
| 999.500 | Transfer - Construction Fund | | \$0 | \$0 | \$0 |
| Total | | \$799,005 | \$928,963 | \$902,160 | \$956,232 |

Sewer Fund – Fund Balance Amounts

| | |
|-----------------------|-----------|
| Fund Balance 11-30-05 | \$434,281 |
| Fund Balance 11-30-06 | \$448,411 |
| Fund Balance 11-30-07 | \$477,011 |
| Fund Balance 11-30-08 | \$455,417 |
| Fund Balance 11-30-09 | \$240,566 |
| Fund Balance 11-30-10 | \$337,886 |
| Fund Balance 11-30-11 | \$593,837 |
| Fund Balance 11-30-12 | \$753,833 |
| Fund Balance 11-30-13 | \$719,289 |



WATER FUND

Fund 591

The Water Fund covers the operation and maintenance of the water distribution system that provides potable water to our residents and businesses from the Muskegon Water Filtration Facility. In 2012 the City agreed to a 40 year contract for water that lowered the multiplier charged for water supplied by the City of Muskegon. 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 have been replaced every year since. Funds are budgeted in 2015 to contract out the work for replacing more valves. Funding to replace water main in connection with the Roosevelt Road reconstruction will be budgeted in 2016.

FUND 591 – REVENUES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|--------------|----------------------------|------------------|------------------|------------------|------------------|
| 641.000 | Hydrant Rental | \$212 | \$222 | \$200 | \$200 |
| 644.000 | Penalties | \$11,140 | \$6,215 | \$10,000 | \$8,900 |
| 645.000 | Water Connections | \$0 | \$0 | \$0 | \$1,000 |
| 645.100 | Irrigation Meter Sales | \$350 | \$212 | \$800 | \$500 |
| 645.200 | Meters Sales | \$595 | \$518 | \$0 | \$500 |
| 646.000 | Water Sales | \$798,481 | \$721,093 | \$758,561 | \$797,596 |
| 647.000 | Permits | \$0 | \$0 | \$0 | \$0 |
| 665.000 | Interest on Investments | \$1,707 | \$702 | \$1,400 | \$1,230 |
| 665.100 | Gain (Loss) on Investments | \$0 | \$0 | \$0 | \$0 |
| 674.000 | Contributed Capital | \$0 | \$0 | \$0 | \$0 |
| 694.000 | Miscellaneous Revenues | \$2,299 | \$900 | \$0 | \$0 |
| Total | | \$814,784 | \$729,862 | \$770,961 | \$809,926 |

FUND 591 – EXPENDITURES

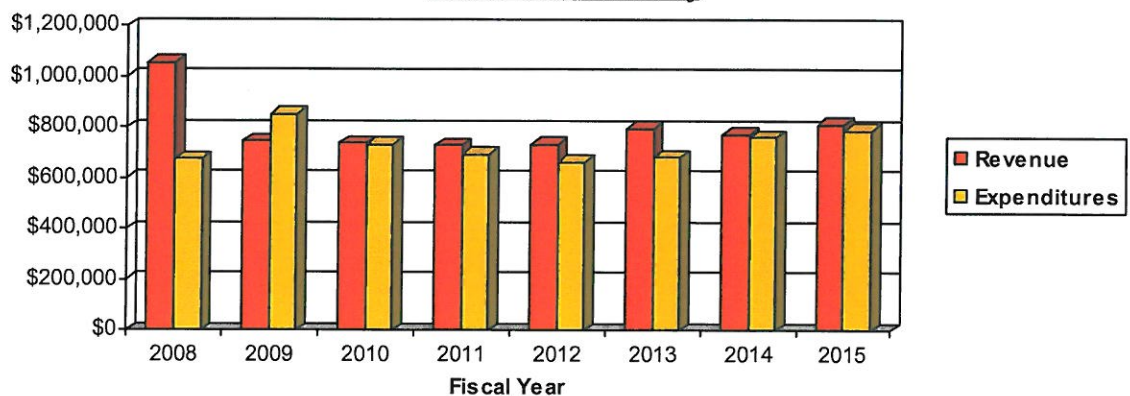
| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|------------------------------|-------------|-------------|-------------|-----------|
| 745.000 | Tools | \$1,000 | \$1,567 | \$2,000 | \$2,000 |
| 747.000 | Water Hydrant Material | \$500 | \$1,829 | \$10,000 | \$4,000 |
| 748.000 | Water Main Repair Material | \$400 | \$2,466 | \$6,000 | \$8,000 |
| 749.000 | Water Service Conn. Material | \$2,000 | \$85 | \$2,000 | \$5,000 |
| 749.001 | Water Meters | \$4,000 | \$3,760 | \$15,000 | \$15,000 |
| 802.000 | Water Purchased | \$401,400 | \$391,338 | \$397,620 | \$449,016 |
| 815.100 | Computer Software Purch | \$0 | \$437 | \$0 | \$0 |
| 815.200 | Computer Hardware Purch | \$0 | \$0 | \$0 | \$0 |
| 818.000 | Contract Services | \$0 | \$12,674 | \$40,000 | \$30,000 |
| 819.000 | Software Support - Meters | \$750 | \$762 | \$850 | \$1,500 |
| 820.000 | Engineering | \$400 | \$600 | \$1,500 | \$0 |
| 820.001 | Testing and Administration | \$0 | \$0 | \$0 | \$0 |
| 825.000 | Administrative Fee | \$110,183 | \$106,993 | \$115,644 | \$121,489 |
| 864.000 | Conference & Workshops | \$500 | \$1,455 | \$1,000 | \$1,800 |

| | | | | | |
|--------------|--------------------------|------------------|------------------|------------------|------------------|
| 904.000 | Printing | \$400 | \$1,598 | \$1,000 | \$1,000 |
| 942.000 | Office & Garage Rental | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| 943.000 | Equipment Rental | \$10,000 | \$10,282 | \$10,000 | \$10,000 |
| 956.000 | Miscellaneous | \$600 | \$22 | \$1,000 | \$1,000 |
| 958.000 | Memberships & Dues | \$0 | \$2,300 | \$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 | \$13,231 | \$15,000 | \$15,000 | \$0 |
| 969.000 | Depreciation Expense | \$38,000 | \$37,728 | \$40,000 | \$40,000 |
| 990.000 | Labor Transfer | \$37,500 | \$31,172 | \$38,500 | \$39,500 |
| 999.400 | Transfer to 202 Fund | \$0 | \$0 | \$0 | \$0 |
| 999.500 | Transfer to Const. Fund | \$0 | \$0 | \$0 | \$0 |
| 990.600 | Transfer to Debt Service | \$37,600 | \$0 | \$40,548 | \$39,368 |
| Total | | \$676,964 | \$640,568 | \$758,662 | \$789,673 |

Water Fund – Fund Balance Amounts

| | |
|------------------------------|--------------------|
| Fund Balance 11-30-05 | \$494,963 |
| Fund Balance 11-30-06 | \$409,024 |
| Fund Balance 11-30-07 | \$591,499 |
| Fund Balance 11-30-08 | \$590,220 |
| Fund Balance 11-30-09 | \$724,307 |
| Fund Balance 11-30-10 | \$796,994 |
| Fund Balance 11-30-11 | \$1,204,525 |
| Fund Balance 11-30-12 | \$1,404,381 |
| Fund Balance 11-30-13 | \$1,506,502 |

Water Fund Activity



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 2013 the City replaced the sidewalk plow and purchased a new riding mower. In 2014 the City purchased a new snow blower attachment for the Trackless sidewalk plow. The 2015 budget has funding available for a new brush chipper.

FUND 640 – REVENUES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|-------------------------|------------------|------------------|-----------------|------------------|
| 665.000 | Interest on Investments | \$289 | \$46 | \$1,079 | \$50 |
| 665.100 | Gain (Loss) Investments | \$3 | \$11 | \$0 | \$0 |
| 676.100 | Major Street Fund | \$17,005 | \$23,841 | \$19,572 | \$31,500 |
| 676.000 | Local Street Fund | \$11,202 | \$20,799 | \$14,770 | \$23,500 |
| 676.300 | General Fund | \$50,630 | \$75,284 | \$42,285 | \$58,939 |
| 676.400 | Water & Sewer Fund | \$15,036 | \$14,282 | \$14,000 | \$14,000 |
| 679.000 | Insurance Claim | \$0 | \$0 | \$0 | \$0 |
| 680.000 | Sale of Equipment | \$8,878 | \$13,716 | \$0 | \$0 |
| 694.000 | Miscellaneous Revenue | \$0 | \$0 | \$0 | \$0 |
| | Total | \$103,043 | \$147,979 | \$91,706 | \$127,989 |

FUND 640 - EXPENDITURES

| Line items | Description | 2012 Actual | 2013 Actual | 2014 Budget | 2015 |
|------------|--------------------------|-----------------|------------------|-----------------|------------------|
| 726.000 | Supplies & Materials | \$2,987 | \$4,149 | \$4,150 | \$4,500 |
| 751.000 | Gas & Oil | \$17,527 | \$20,507 | \$16,180 | \$17,000 |
| 825.000 | Administrative Fee | \$14,081 | \$20,074 | \$13,756 | \$19,198 |
| 936.000 | Equipment Repair/ Maint. | \$9,926 | \$15,014 | \$13,245 | \$13,000 |
| 961.000 | Investment Fees | \$0 | \$0 | \$0 | \$0 |
| 969.000 | Depreciation | \$5,301 | \$31,446 | \$3,770 | \$2,890 |
| 985.000 | Equipment Purchases | \$2,780 | \$0 | \$3,000 | \$26,000 |
| 990.000 | Labor Transfer | \$25,502 | \$42,585 | \$17,445 | \$24,795 |
| 990.300 | General Fund Reimb. | \$0 | \$0 | \$0 | \$0 |
| | Total | \$78,104 | \$133,775 | \$71,546 | \$107,383 |

Equipment Fund – Fund Balance Amounts

| | |
|-----------------------|-----------|
| Fund Balance 11-30-05 | \$227,560 |
| Fund Balance 11-30-06 | \$220,908 |
| Fund Balance 11-30-07 | \$224,966 |
| Fund Balance 11-30-08 | \$222,003 |
| Fund Balance 11-30-09 | \$283,363 |
| Fund Balance 11-30-10 | \$318,809 |
| Fund Balance 11-30-11 | \$346,942 |
| Fund Balance 11-30-12 | \$230,804 |
| Fund Balance 11-30-13 | \$390,780 |

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)

| Project/Equipment | Estimated Cost | | Source of Funding | Fiscal Year |
|-------------------------|------------------|--|-------------------|-------------|
| FY 2014 | | | | |
| Police Cruiser | \$25,000 | | General Fund | 2014 |
| Sanitary Sewer Cleaning | \$25,000 | | Sewer Fund | 2014 |
| Delmar Playfield | \$28,000 | | General Fund | 2014 |
| Water Valve | \$25,000 | | Water Fund | 2014 |
| Fire Hydrant Painting | \$20,000 | | Water Fund | 2014 |
| Snow Blower | \$12,000 | | Equipment Fund | 2014 |
| 2014 Subtotal | \$135,000 | | | |

| | | | | |
|-------------------------------|----------|--|----------------|------|
| FY 2015 | | | | |
| Brush Chipper | \$25,000 | | Equipment Fund | 2015 |
| Police Cruiser | \$25,000 | | General Fund | 2015 |
| Community Center Improvements | \$10,500 | | General Fund | 2015 |

| | |
|----------------------|-----------------|
| 2015 Subtotal | \$60,500 |
|----------------------|-----------------|

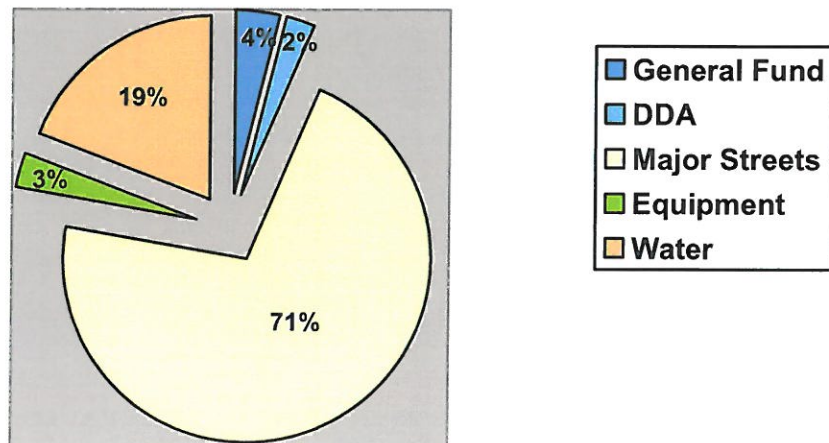
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|-------------------------------|--------------------|--|---------------------------|------|
| FY 2016 | | | | |
| Police Cruiser | \$25,000 | | General Fund | 2016 |
| Roosevelt Road Reconstruction | \$3,800,000 | | Major Streets, Water Fund | 2016 |
| 2016 Subtotal | \$3,825,000 | | | |

| | | | | |
|----------------------|-----------------|--|----------------|------|
| FY 2017 | | | | |
| Pick-up Truck | \$20,000 | | Equipment Fund | 2017 |
| Park Improvements | \$15,000 | | General Fund | 2017 |
| Police Cruiser | \$25,000 | | General Fund | 2017 |
| 2017 Subtotal | \$60,000 | | | |

| | | | | |
|----------------------|------------------|--|------------------------|------|
| FY 2018 | | | | |
| Playground Equipment | \$10,000 | | General Fund | 2018 |
| Park Development | \$100,000 | | Downtown Develop Auth. | 2018 |
| Backhoe | \$80,000 | | Equipment Fund | 2018 |
| 2018 Subtotal | \$110,000 | | | |

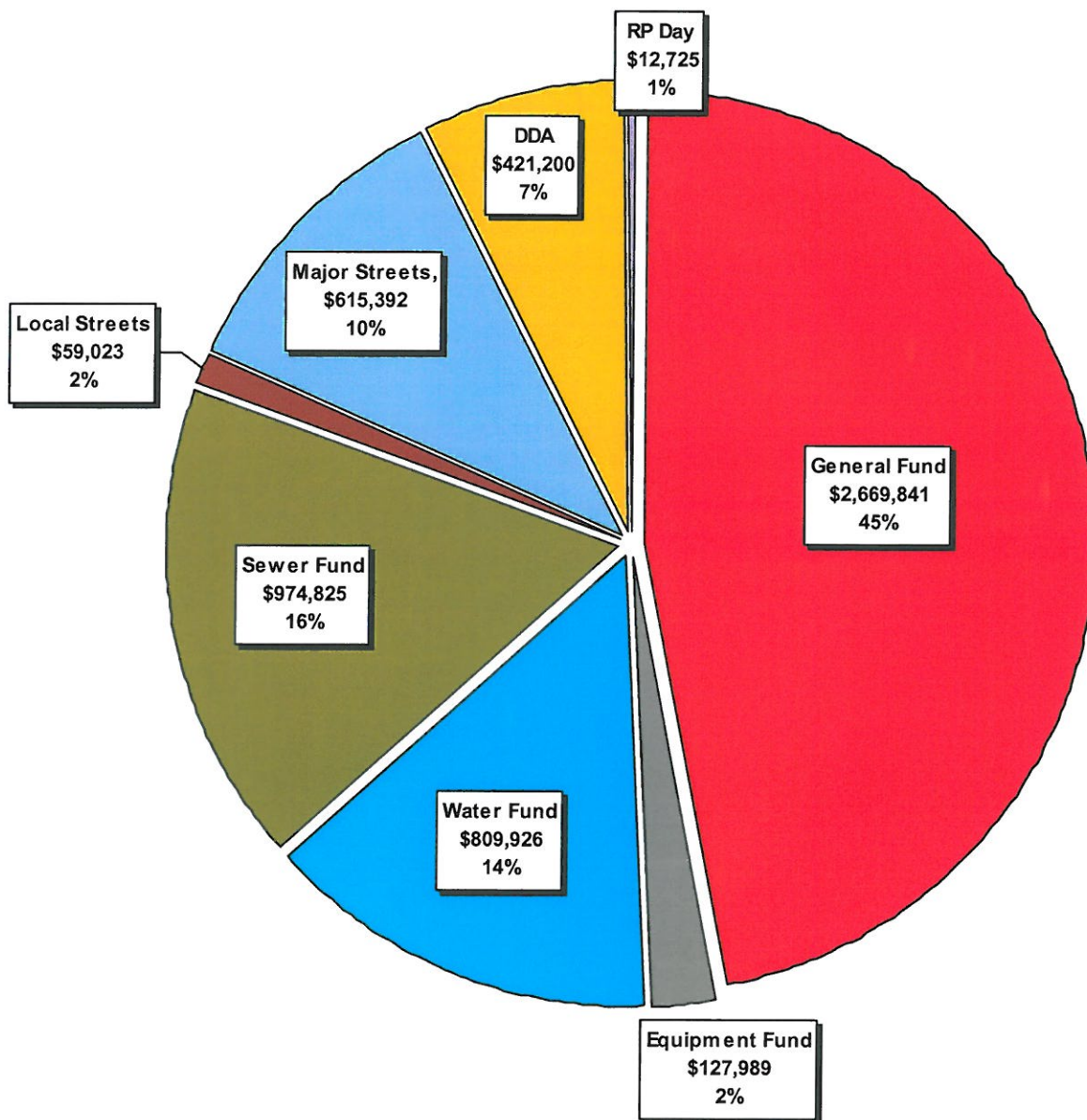
| | |
|-----------------------|--------------------|
| TOTAL CIP PLAN | \$4,190,500 |
|-----------------------|--------------------|

Capital Expenses 2014 - 2018



APPENDIX

CITY BUDGET 2015



GENERAL FUND 2014

