

City of Muskegon, Michigan

2014-15 Proposed Budget & Quarterly Reforecast



For The Fiscal Year Beginning July 1, 2014

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CITY OF MUSKEGON, MICHIGAN
PROPOSED BUDGET
FOR THE YEAR BEGINNING JULY 1, 2014

MUSKEGON



West Michigan's Shoreline City

CITY COMMISSION

STEPHEN GAWRON - MAYOR

WILLIE GERMAN
ERIC HOOD
DAN RINSEMA-SYBENGA

LAWRENCE SPATARO
KEN JOHNSON
BYRON TURNQUIST

FRANK PETERSON
CITY MANAGER

CITY OF MUSKEGON, MICHIGAN
Budget for the Year Beginning July 1, 2014

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INTRODUCTORY SECTION

Affirmative Action
(231)724-6703
FAX (231)722-1214

Assessor
(231)724-6708
FAX (231)726-5181

Cemetery
(231)724-6783
FAX (231)726-5617

City Manager
(231)724-6724
FAX (231)722-1214

Civil Service
(231)724-6716
FAX (231)724-4405

Clerk
(231)724-6705
FAX (231)724-4178

Comm. & Neigh.
Services
(231)724-6717
FAX (231)726-2501

Engineering
(231)724-6707
FAX (231)727-6904

Finance
(231)724-6713
FAX (231)724-6768

Fire Department
(231)724-6792
FAX (231)724-6985

Income Tax
(231)724-6770
FAX (231)724-6768

Info. Technology
(231)724-4126
FAX (231)722-4301

Inspection Services
(231)724-6715
FAX (231)728-4371

Leisure Services
(231)724-6704
FAX (231)724-1196

Mayor's Office
(231)724-6701
FAX (231)722-1214

Planning/Zoning
(231)724-6702
FAX (231)724-6790

Police Department
(231)724-6750
FAX (231)722-5140

Public Works
(231)724-4100
FAX (231)722-4188

Treasurer
(231)724-6720
FAX (231)724-6768

Water Billing
(231)724-6718
FAX (231)724-6768

Water Filtration
(231)724-4106
FAX (231)755-5290

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May 28, 2014

Honorable Mayor and City Commissioners:

Enclosed is the proposed 2014-15 Budget for the City of Muskegon. Our focus has been to incorporate priorities from the City Commission goal setting session in February and the Action Plan that was approved in April of this year while attempting to improve the current service levels to provide the best value to our taxpayers.

Millage Rate

The proposed spending plan includes a property tax increase for general operating purposes to go from 9.5 to the maximum of 10.0 mills and sanitation to go from 2.5 to the maximum of 3.0 mills. The overall millage rate will also rise slightly due to falling taxable values which has caused the \$50,000 annual levy for city promotions to increase by ten thousandths of a mill:

Tax Levy	2013-14	2014-15
General Operating	9.5000	10.0000
Sanitation	2.5000	3.0000
Promotions	0.0865	0.0875
Total	12.0865	13.0875

Legacy Costs

Rapidly rising legacy costs for pensions and retiree healthcare benefits continue to be some of the most serious issues facing state and local governments. In reviewing this proposed budget, it is important to understand that we have maintained our longstanding policy of incorporating the full actuarially determined required costs for both pensions and other post-employment benefits (OPEB). This policy ensures that the costs for providing today's city services are not pushed down the road for future generations to pay.

In recent years, the City has been fortunate in that its annual required contributions to fund pension and OPEB costs actually saw *decreases* in an era of headlines filled with news of

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government budgets being strangled by rising legacy costs. In fact, this has been a major factor in helping the City maintain a degree of budget stability while faced with unprecedented revenue losses from closure of its two largest property tax payers: the Sappi paper mill and the BC Cobb electric plant. At this time, the most recent actuarial valuations (as of 12/31/13) for the City's defined benefit pension plan and OPEB have not been completed and released. However, we are hopeful that the required contributions will be in line with our historical trends.

BUDGET REVIEW BY FUND

The City's budget is made up of several individual funds that are reviewed below.

General Fund

Proposed general fund expenditures are \$24,733,617, up from the 2013-14 original budget of \$23,775,700. Revenues for 2014-15 are estimated at \$24,733,981, up from the 2013-14 original budget of \$23,183,205. This essentially creates a break even budget for 2014-15.

Over 75% of general fund revenues come from three primary sources: income tax, property tax and state shared revenue. A comparison of the proposed budget for these revenues with the budget from six years ago illustrates that while these three primary revenues continue to account for the bulk of total revenues, two of these income sources - property tax and state shared revenues – have sharply declined and account for nearly all of the revenue loss experienced by the general fund during this period:

	2009 Budget	2015 Budget	% Change
Property Tax	\$ 7,787,372	\$ 7,199,000	-7.56%
State Shared	4,552,462	3,941,715	-13.42%
Income Tax	7,400,000	7,650,000	3.38%
Total Three Primary Revenue Sources	19,739,834	18,790,715	-4.81%
Total General Fund Revenues	\$ 25,128,874	\$ 24,733,981	-1.57%
Three Primary Revenues as % of Total	78.55%	75.97%	

State shared revenues appear to be more stable for 2014-15 with the incentive-based allocation of statutory revenue sharing program. During the current fiscal year, we saw state shared revenues almost mirror the original budgeted amount. State Treasury projects that Muskegon can expect a

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slight increase in revenue sharing payments for the coming fiscal year.

City income taxes for 2014-15 are estimated at \$7.65 million, which is \$50,000 more than the original 2013-14 budget. We have seen the income tax rebound in the last couple of years from the effects of the Great Recession, but there are looming issues (e.g. announced B.C. Cobb closure) that cause us to remain conservative in estimating income tax revenue.

Property tax revenues will increase (4.4%), due to increasing the mills levied for operations from 9.5 to 10.0 and sanitation from 2.5 to 3.0. to offset taxable value losses. Taxable value losses for the B.C. Cobb Plant will continue through closure of the plant in 2016. In addition, we continue to see a large number of property tax appeals being filed, as has been the case in recent years. Many of these are from large tax payers and will likely have a negative impact on property taxes for several years and continue to have a negative impact on property tax revenues.

We have included in the Summary Charts and Graphs section of the budget book a five-year forecast for the general fund which clearly illustrates this point.

On a more positive note, the City recently received a one-time \$527,000 dividend payment from the Michigan Municipal Risk Management Authority (MMRMA). Dividend payments are made possible by the Authority's successful investment performance and are allocated to member communities based on claims experience and length of membership. As you may recall, \$200,000 of this anticipated dividend was budgeted to be used towards the purchase of a replacement fire engine. Due to the "one-time" nature of this payment, staff recommends placing the remainder of this dividend (\$327,000) in the General Insurance Fund.

Overall, the City's general fund revenue picture for 2014-15 is currently stable, but we expect negative factors to outweigh the positives for the next few years. As a result, the City is attempting to maintain a healthy fund balance in an attempt to allow time to plan for and address these challenges with a long term solution. It is hoped that through the efforts to be achieved with the Action Plan, the City will begin to see property values stabilize and start to increase along with income tax growth in future years.

It is instructive to note that total budgeted revenues for 2014-15 are about equal with the actual revenues received in 2005. During this same period, general prices have risen more than 21% as measured by the Consumer Price Index (CPI). Prices for goods and services purchased by the City - health insurance, fuel, utilities, etc. – undoubtedly have risen even more during this period. We have continued working hard to maintain City services while waiting for an economic upturn. This is starting to slowly occur, but economic prosperity will not likely reach levels enjoyed in the past. Staff will further investigate ways to improve efficiencies in operations wherever possible and cutback non-essential staff and services.

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The following are some of the major changes and highlights to the general fund budget proposed for 2014-15 for your consideration:

- Because personnel costs represent such a large portion of the City's General Fund, it is necessary to critically review the personnel complement each year. The 2014-15 budget incorporates a proposed net addition of 1.45 positions from the 2013-14 budget. The total budgeted full-time complement includes 229 positions. It is worth noting that in 2002 the City's overall full-time complement was 315 positions. Specific changes to the 2014-15 personnel complement are as follows:
 - Two code compliance inspector positions and one customer service representative I position (environmental services) were eliminated through the privatization of environmental and rental code compliance services.
 - Three career firefighter positions were added with a reduction in contractual services for part-time firefighters.
 - A community engagement position is proposed to be added in the City Manager's office to serve as information liaison between the City and the community at large as well as serving as a representative of the City within various community organizations.
- The budget reflects the continued contractual relationship with SafeBuilt to provide trade inspection services that was entered into November 2012 and the environmental and rental inspection services contract that was entered into December 2013.
- We will continue to contract recreation services with outside agencies at the same funding level.
- The budget anticipates the General Fund will be required to transfer \$227,000 for the Smartzone LDFA debt service. Development on the site is not generating enough tax increments to pay the debt service on the MAREC building. A \$75,000 contribution from the Community Foundation for Muskegon County is also budgeted for this purpose in addition to a \$25,000 payment from the property owner/developer.
- The Streetlight Budget remains unchanged for the current year's budget reforecast and is projected to increase about 2%. Staff is proposing the consideration of a streetlight special assessment of 75% of the annual streetlight costs to be levied.

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- Due to relatively low ridership, staff is proposing the elimination of senior transit services.
- Refuse collection costs are anticipated to increase by 1%, pursuant to the contract with Republic.
- Over \$499,000 has been budgeted for capital for improvements including playground equipment at Pere Marquette Park, radios for the fire department, GIS mapping of grave sites for Cemetery, replacement of windows at city hall, force continuum equipment for police department, ADA compliance at various locations, roof repair or replacement at fire station # 4, and Veteran's Park upgrades.
- We will continue to look for opportunities to partner with other entities to deliver services (e.g. Farmers Market kitchen management, Marsh Field and recreation programs).

Other Budgeted Funds

In addition to the general fund, the City's budget is made up of various other funds, which, as a group, account for more than half of the City's total 2014-15 budget. A summary of budget highlights for these funds follows:

- **Major and Local Street Funds** – The operating and maintenance portion of these budgets continue at current service levels, but only limited funds are available for street improvements. The 2014-15 budget provides for \$2.195 million of major street capital improvements, \$1.298 million of which is to be paid for by federal and state grants. The local match for these grants will come from the borrowing that was done previously. Local Street capital improvements are budgeted at \$732,000.

Street financing is one of the City's most critical financial challenges. Money currently received from the state does not even cover daily maintenance needs, let alone major capital needs like street resurfacing or reconstruction. For many years the City has supplemented state funding with transfers from the General Fund. However, with General Fund resources diminishing, the City is no longer able to maintain General Fund support. There are efforts underway at the state level to address Michigan's road funding crisis. However, those efforts are far too late to address current needs. Therefore, a possible ballot initiative may be placed on the ballot in 2014 for City voters to decide if a dedicated street funding millage should be approved.

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- **Budget Stabilization Fund** – The balance of this fund remains constant at \$1,700,000. There is no intention of using these resources in the coming fiscal year.
- **Sidewalk Improvement Fund** – The ten-year sidewalk replacement program was completed in 2005. This fund is now used to collect remaining special assessments and pay debt service on bonds that were issued to finance the sidewalk work. The last sidewalk bonds are retired in 2016.
- **Brownfield Redevelopment Authority Fund (Betten Project)** – This budget was created for the Brownfield Redevelopment Authority to receive and disburse tax increment collections from the Henry Street Betten Auto project.
- **Brownfield Redevelopment Authority Fund (Mall Area)** – This budget was created for the Brownfield Redevelopment Authority to collect and disburse tax increments from the former Muskegon Mall area. The taxes collected from this district are increasing as a result from the phase-out of the Renaissance Zone designation. We are proposing to transfer these funds (\$106,500) to the General Fund to re-pay past obligations for the infrastructure work and, subsequently, contribute these funds to Downtown Muskegon Now for maintenance and promotional activities for this area.
- **Public Improvement Fund** – This fund holds money from City property sales and for fire equipment replacement along with other capital improvements benefitting the general public. \$70,000 is anticipated for a possible beach warning system at Pere Marquette Park with possible funding sources to be identified by staff. In addition, \$62,000 is planned for Farmers' Market kitchen equipment and Nims Neighborhood Park equipment to be funded through community donations and fund raising.
- **State Grants Fund** – The City received notification that the Michigan Department of Natural Resources (MDNR) has awarded the City a \$2 million SAW Grant for storm water and wastewater asset management plan development. The fund also includes an anticipated grant from the MDNR to link the Musketawa Trail from Keating to Black Creek.
- **Marina & Launch Ramp Fund** – This fund is used to operate the Hartshorn Marina and the City's launch ramps. Operations will remain the same. No capital projects are scheduled for 2014-15.

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- **Equipment Fund** – No significant operational changes are planned. Providing maintenance services to additional municipalities will continue. Scheduled vehicle and equipment purchases totaling \$363,500 are planned for 2014-15.
- **Public Service Building** – This fund recoups operating costs through rental charges to user departments. The only capital improvement planned in 2014-15 is garage doors repairs or replacement at the Public Service Building for a total of \$20,000.
- **Water Fund** – We expect that water rates will stabilize when the City of Norton Shores and Fruitport Charter Township become customers in 2015. Some of the water capital improvements for 2014-15 are tied to street projects and painting the Nims Street tank, but funds are also included to complete projects at the water filtration plant and to upgrade small water mains. The water fund total for capital improvements is proposed at \$675,000.
- **Sewer Fund** - No significant changes are planned for the sewer fund operations. Capital improvements, some of which are tied to street projects, total \$321,000.
- **Arena Improvement Fund** – Revenue from a ticket surcharge is placed in this fund to provide funding for improvements to the facility. In 2014 the surcharge was raised by \$0.50 per ticket. No large capital improvements for the facility are budgeted for 2014-15.

Future Outlook

The proposed 2014-15 budget serves as a strong spending plan for the City. However, it does not address many City needs and includes operating deficit spending in some funds. It should also be noted that there are several unknown and potential negative factors that could affect this spending plan.

- **Healthcare and Legacy Costs** – Higher healthcare costs will likely continue to be a major concern for the City in 2014-15 and beyond. The wellness program is now in its fifth year and its benefits are being realized. With the recent change from a 100% to an 80/20 HMO plan along with raising the deductibles, the City's employer funded healthcare costs remain below the "hard cap" limits set by PA 152 for FY15. This is a good independent indicator that the City's healthcare costs are reasonable and cost-effective. As noted earlier, the City's pension and OPEB legacy costs have actually fallen in recent years which has been a major factor helping to offset the serious revenue losses that we have experienced. However, these costs may again rise as changing pension accounting standards, more conservative actuarial assumptions, Affordable Care Act implementation and other factors driven by the nationwide legacy cost crisis impact the City.

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- **General Obligation Bonds** – The City has pledged its general revenues as a secondary source of repayment on two outstanding tax increment bond issues for which the primary intended sources of repayment are at risk:
 - **Edison Landing Smartzone** – As previously noted, the General Fund budget includes a \$227,000 transfer to help pay required debt service in 2014-15. Although Smartzone bonds have been refunded to achieve lower interest costs, the annual debt service requirements will continue to rise in future years, requiring larger General Fund subsidies. For FY 2016 the General fund contribution is expected to be \$235,000 growing to over \$355,000 by FY 2021. Taxable development on the site is needed to keep debt service requirements from continuing to be a drain on the General Fund. Unfortunately, there is still no further property development anticipated soon.
 - **DDA** – The DDA bonds were refinanced in 2010-11 to take advantage of lower interest rates. Annual debt service on the bonds is now approximately \$330,000. Estimates are that 2014-15 tax increment collections in the DDA district, coupled with available fund balance, will be sufficient to cover this obligation for the upcoming year. However, tax appeals, decreasing property values or other tax increment losses will cause these bonds to also become a drain on the General Fund.
- **State Shared Revenue** – Over the last decade the City's annual share of these revenues has been cut by over \$1.4 million. Revenue Sharing has stabilized for the time being, but this is a funding source that could be cut again in the future.
- **Property Tax Revenues** - The City's property tax base continues to decrease. Unfortunately, the decrease is getting worse and there are not any signs that this will change anytime soon. As mentioned earlier, the B.C. Cobb Plant is scheduled to go out of service in April 2016 which will create a greater property tax decline.
 - In December 2012, the state approved a complicated plan leading to elimination of personal property taxes over the next several years. Successful implementation of the plan requires several intermediate steps be taken including passage of a statewide referendum in 2014. If everything goes according to the state's plan, the City will experience a loss of personal property taxes in the area of \$70,000 annually - which is far better than the level of loss once feared. Nonetheless, the complexity and uncertainty of this issue will require careful monitoring by the City.
- **City Income Tax** – The City income tax was one of the few bright revenue spots until late 2009. Since then, income tax collections dropped dramatically. However, the most recent

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couple of years have given us some optimism. Since the recession, income tax collections have rebounded and there is hope for growth.

- **Union Contracts** – Negotiations were completed during FY203-14 with the police patrol union, firefighter union, SEIU 517 M (Clerical) union and 517 M Unit 2 (DPW) unions. The outcome of those contracts has been accounted for within this proposed budget.
- **Tax Appeals** – The trend of a large number of property tax appeals, including several from major property owners, has slowed, but continues nevertheless. The resolution of these appeals will have a significant affect on future property taxes. Unfortunately, it may be several years before a final outcome is reached due to the high number of tax appeals being filed throughout the state.

We will monitor these issues closely in the coming months and keep you informed. Also, we will continue the quarterly reforecast of the budget in order to make adjustments as changing conditions and/or Commission policies dictate. The final 2013-14 reforecast and update is incorporated into this budget document.

Budget Process and Detail

The proposed 2014-15 City Budget was prepared and presented in a manner intended to focus attention on overall resource allocation priorities and policies rather than line item expenditure detail. Staff believes that the “top-down” resource allocation budget process that has now been used for ten consecutive budget cycles is a more efficient and effective method of making resource allocation decisions than building budgets “up” from detailed line-item expenditure estimates. Also, central to the City’s budget process is the belief that responsibility and accountability for budgeted funds should rest largely with department heads and that these managers should be permitted considerable flexibility in managing their operations within the overall limits of their budgets.

As presented herein, proposed departmental expenditures are shown at the expenditure category level of detail (e.g. 5100 “Salaries and Benefits”, 5200 “Operating Supplies”). To further explain by example, “Contractual Services” (5300 level accounts) are budgeted in total rather than listing detail for each of the 50 individual line-item accounts that make up this category. Following are descriptions intended to help the reader understand the makeup of the expense categories as presented in the budget.

Salaries and Benefits (5100 level accounts) – This category comprises 23 separate line-item accounts for all wage and benefit costs paid to City employees. Examples include accounts for regular full-time salaries, temporary salaries, FICA, retirement, health insurance, etc.

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Operating Supplies (5200 level accounts) - This category comprises 34 separate line-item accounts for supplies purchased by City departments. Examples include accounts for office supplies, computer supplies, irrigation supplies, road maintenance supplies, etc.

Contractual Services (5300 level accounts) - This category comprises 50 separate line-item accounts for various services purchased from outside service providers. Examples include audit fees, electricity, gas, and other utilities, printing, vehicle rental, insurance, etc.

Other Expenses (5400 level accounts) - This category comprises 6 line-item accounts, the primary one being expenditures for conferences, training and travel.

Capital Outlays (5700 level accounts) - This category comprises 17 separate accounts for capital equipment purchased by City departments. Examples include land purchases, vehicles, and office furniture and equipment.

Other Financing Uses (5900 level accounts) - This category comprises 19 separate line-item accounts for uses not technically categorized as “expenditures”. Examples include principal and interest payments on debt, operating transfers between funds, and depreciation.

Budget Schedule

The above is intended to provide you with highlights of the proposed 2014-15 Budget and prepare you for a detailed review of the same. This review is scheduled for the City Commission work session on June 9, 2014. A public hearing on the budget is scheduled for the regular City Commission meeting to be held on June 10, 2014. The budget could be adopted at that same meeting. Regardless, City Ordinance requires that the budget be adopted no later than the second meeting in June (June 24, 2014).

Finally, I would like to thank Derrick Smith, Finance Director, Beth Lewis, Assistant Finance Director, the other members of the Finance Department and the department heads for their efforts in preparing the financial information and the proposed document.

Respectfully,

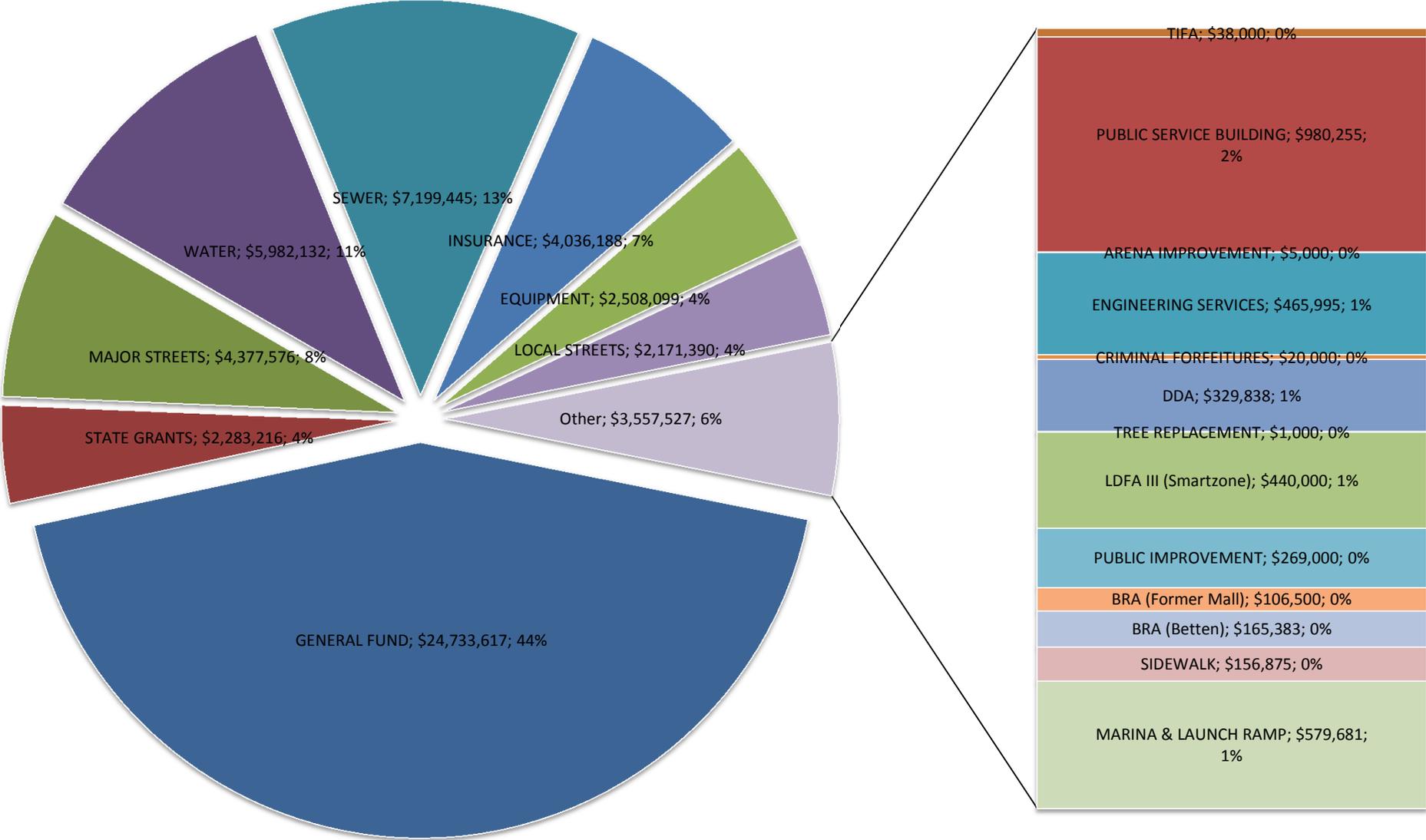
Franklin Peterson
City Manager

SUMMARY CHARTS AND GRAPHS

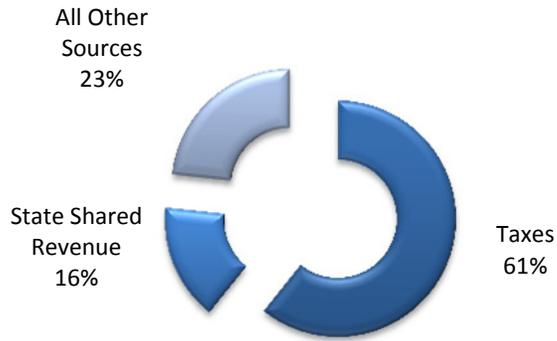
**City of Muskegon
2014-15 Budget Summary
Summary of Budgeted Funds**

Fund Name	Projected Beginning Fund Balance/Working Capital	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance/Working Capital	Increase (Decrease) Fund Balance/Working Capital
1 General	\$ 4,751,031	\$ 24,733,981	\$ 24,733,617	\$ 4,751,395	\$ 364
2 Major Streets	1,379,902	4,064,844	4,377,576	1,067,170	(312,732)
3 Local Streets	515,308	1,041,838	2,171,390	(614,244)	(1,129,552)
4 Criminal Forfeitures Fund	183,748	18,700	20,000	182,448	(1,300)
5 Budget Stabilization Fund	1,700,000	-	-	1,700,000	-
6 Tree Replacement Fund	2,029	1,550	1,000	2,579	550
7 Brownfield Authority Fund (Betten)	(1,439,323)	124,878	165,383	(1,479,828)	(40,505)
8 Brownfield Authority Fund (Former Mall)	-	106,500	106,500	-	-
9 Tax Increment Finance Authority Fund	975	38,040	38,000	1,015	40
10 Downtown Development Authority Debt Fund	85,396	244,867	329,838	425	(84,971)
11 Local Development Finance Authority III Fund (SZ)	42,358	428,423	440,000	30,781	(11,577)
12 Arena Improvement	14,067	14,200	5,000	23,267	9,200
13 Sidewalk Improvement	358,348	40,000	156,875	241,473	(116,875)
14 Public Improvement	335,357	270,500	269,000	336,857	1,500
15 State Grants	126,257	2,262,000	2,283,216	105,041	(21,216)
16 Marina & Launch Ramp	204,680	384,800	579,681	9,799	(194,881)
17 Public Service Building	532,387	1,093,448	980,255	645,580	113,193
18 Engineering Services	148,756	517,500	465,995	200,261	51,505
19 Equipment	518,832	2,227,500	2,508,099	238,233	(280,599)
20 General Insurance	892,982	4,048,046	4,036,188	904,840	11,858
21 Sewer	3,918,909	6,667,500	7,199,445	3,386,964	(531,945)
22 Water	2,874,858	7,040,083	5,982,132	3,932,809	1,057,951
Total All Budgeted Funds	\$ 17,146,858	\$ 55,369,198	\$ 56,849,190	\$ 15,666,865	\$ (1,479,992)

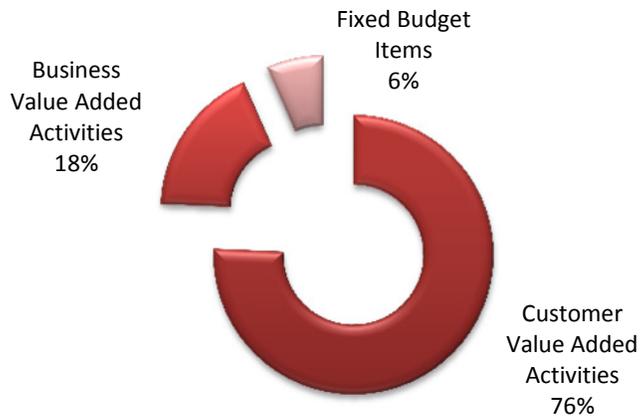
**City of Muskegon
2014-15 Budgeted Expenditures
\$56,849,190**



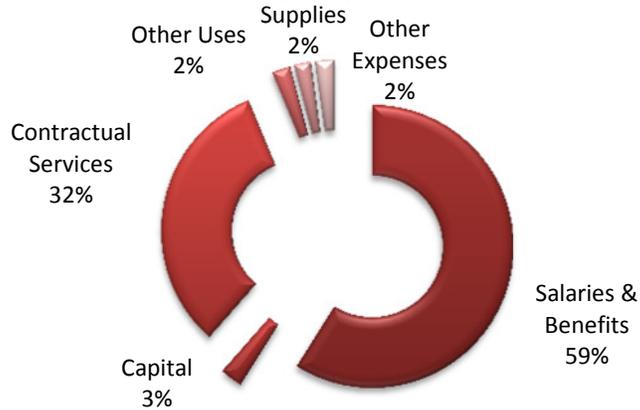
2014-15 GENERAL FUND REVENUES
\$24,733,981



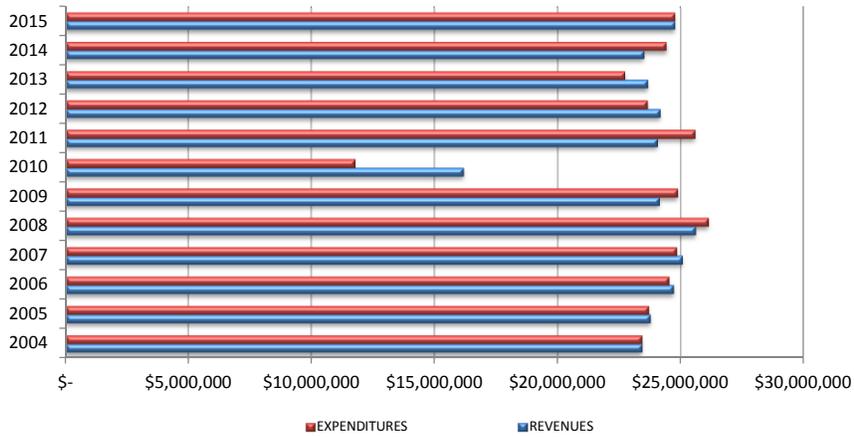
2014-15 GENERAL FUND EXPENSES
\$24,733,617



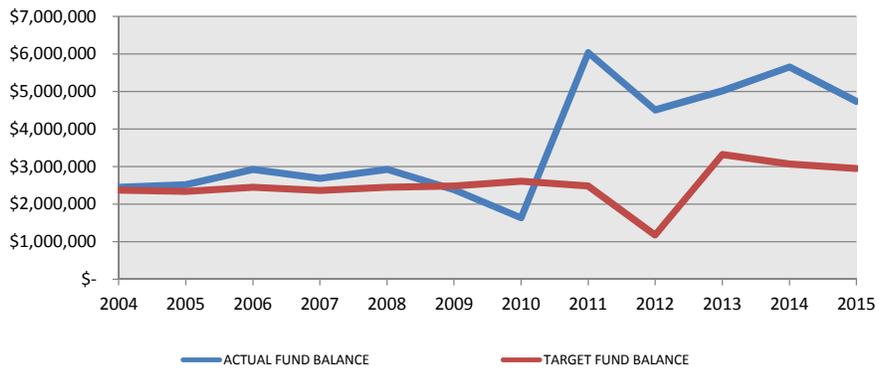
2014-15 GENERAL FUND EXPENSES
\$24,733,617



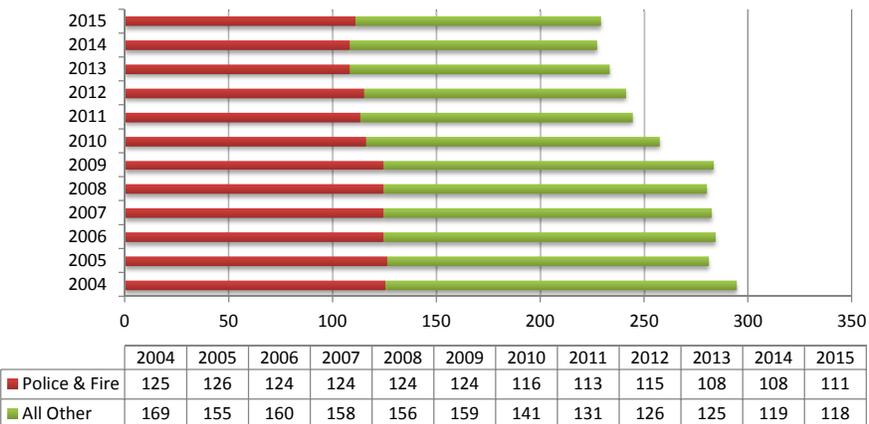
GENERAL FUND REVENUES AND EXPENDITURES



ACTUAL FUND BALANCE VS TARGET



Budgeted Full-Time Positions - Since 2004



Five Year Fiscal Forecast City of Muskegon - General Fund

	FY15 Original Budget	Estimated Annual Percentage Change						FY16 Estimate	FY17 Estimate	FY18 Estimate	FY19 Estimate	FY20 Estimate
		Year 1	Year 2	Year 3	Year 4	Year 5						
REVENUES							REVENUES					
Property Taxes	\$ 7,199,000	-1%	-1%	0%	0%	0%	\$ 7,127,010	\$ 7,055,740	\$ 7,055,740	\$ 7,055,740	\$ 7,055,740	
State Revenue Sharing	\$ 3,941,715	1%	1%	1%	1%	1%	\$ 3,981,132	\$ 4,020,943	\$ 4,061,153	\$ 4,101,764	\$ 4,142,782	
Income Tax	\$ 7,650,000	0%	1%	0%	1%	0%	\$ 7,650,000	\$ 7,726,500	\$ 7,726,500	\$ 7,803,765	\$ 7,803,765	
Fines & Fees	\$ 419,000	0%	0%	0%	0%	0%	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	
Licenses & Permits	\$ 1,413,000	0%	1%	0%	1%	0%	\$ 1,413,000	\$ 1,427,130	\$ 1,427,130	\$ 1,441,401	\$ 1,441,401	
Interest Income	\$ 50,000	0%	2%	0%	2%	0%	\$ 50,000	\$ 51,000	\$ 51,000	\$ 52,020	\$ 52,020	
Grant Revenues	\$ 61,370	0%	0%	0%	0%	0%	\$ 61,370	\$ 61,370	\$ 61,370	\$ 61,370	\$ 61,370	
Other Revenues	\$ 3,999,896	1%	1%	1%	1%	1%	\$ 4,039,895	\$ 4,080,294	\$ 4,121,097	\$ 4,162,308	\$ 4,203,931	
Total Revenues	\$ 24,733,981						\$ 24,741,407	\$ 24,841,977	\$ 24,922,990	\$ 25,097,368	\$ 25,180,009	
EXPENDITURES							EXPENDITURES					
Salaries & Benefits	\$14,576,158	3%	2%	3%	4%	3%	\$ 15,013,443	\$ 15,313,712	\$ 15,773,123	\$ 16,404,048	\$ 16,896,169	
Operating Supplies	\$ 475,463	1%	0%	1%	0%	1%	\$ 480,218	\$ 480,218	\$ 485,020	\$ 485,020	\$ 489,870	
Contractual Services	\$ 7,732,501	1%	1%	1%	1%	1%	\$ 7,809,826	\$ 7,887,924	\$ 7,966,804	\$ 8,046,472	\$ 8,126,936	
Other Expenditures	\$ 198,230	1%	1%	1%	1%	1%	\$ 200,212	\$ 202,214	\$ 204,237	\$ 206,279	\$ 208,342	
Special	\$ -	0%	0%	0%	0%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Property & Liability Insurance	\$ 240,000	1%	2%	1%	2%	1%	\$ 242,400	\$ 247,248	\$ 249,720	\$ 254,715	\$ 257,262	
Contingency	\$ 350,000	0%	0%	0%	0%	0%	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	
Capital Outlays	\$ 633,219	0%	0%	0%	0%	0%	\$ 633,219	\$ 633,219	\$ 633,219	\$ 633,219	\$ 633,219	
Debt Service	\$ 273,000	0%	0%	0%	0%	0%	\$ 273,000	\$ 273,000	\$ 273,000	\$ 273,000	\$ 273,000	
Transfers to Other Funds	\$ 255,046	8%	0%	0%	8%	5%	\$ 275,450	\$ 275,450	\$ 275,450	\$ 297,486	\$ 312,360	
Total Expenditures	\$ 24,733,617						\$ 25,277,767	\$ 25,662,985	\$ 26,210,572	\$ 26,950,238	\$ 27,547,158	
Net Revenues (Expenditures)	\$ 364						\$ (536,360)	\$ (821,007)	\$ (1,287,582)	\$ (1,852,869)	\$ (2,367,149)	
Ending Fund Balance	\$ 4,751,395						\$ 4,215,035	\$ 3,394,028	\$ 2,106,446	\$ 253,576	\$ (2,113,573)	

Comments on Key Forecast Assumptions

Property Taxes - assumes phaseout of operations at the City's largest property taxpayer - The BC Cobb electric generating plant. For 2015 it is assumed City will levy its one remaining general operating mill to help offset the Cobb losses.

State Shared Revenues - stable with slight growth as state economy rebounds.

Income Tax - relatively flat, assumes no recession during forecast period.

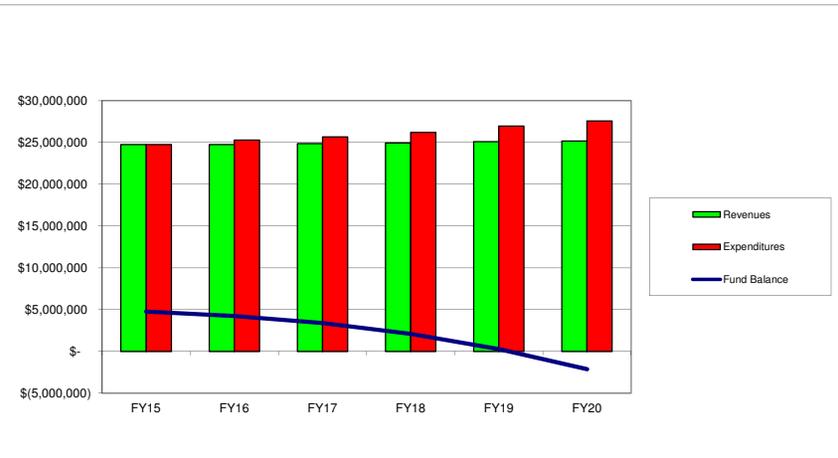
Salaries & Benefits - assumes very modest wage increases but growing increases in pension and health insurance costs.

Capital Outlays - likely to decrease due to competing cost pressures.

Transfers - the General Fund subsidy to retire the SmartZone bonds will grow.

SUMMARY

The City currently has healthy general fund balance and budget stabilization reserve. However, Consumers Energy has announced the closure of the BC Cobb facility which will result in significant annual property tax loss. State shared revenues seemed to have stabilized and are slightly increasing. On the expenditure side it is assumed that the mix of general fund operations remains stable. Additional transfers to other funds will be needed to help cover Smartzone and other debt service. It is assumed that wage growth can be kept at modest levels; however, significant cost pressures are anticipated from pension and/or healthcare. Without significant new revenues or cutbacks in staff/service levels, the forecast is for future annual operating deficits that will exhaust the City's fund balance reserves within 4 years.



BUDGET NARRATIVES BY DIVISION

PUBLIC REPRESENTATION DIVISION

DIVISION SUMMARY

PUBLIC REPRESENTATION

Division Description

The Public Representation Division is responsible for developing, adopting, and implementing policy decisions for the City. The division is made up of four budgets: City Commission, City Manager’s Office, the City Attorney and Contributions to Outside Organizations. Major divisional responsibilities include establishment of policies, services, and programs for citizens, administration of daily City operations, and providing guidance and direction to all City Departments. The City Attorney’s office prepares ordinances, contracts, and other legal documents for the City and provides legal advice.

Divisional Relationship to City Commission Goals

• **Encouraging the Completion of Ongoing Private Developments**

The City Commission and the City Manager’s Office will work in conjunction with other departments to identify roadblocks to completion of a number of projects in the city that appear to be stalled. Collectively, the departments will work to identify partnerships, incentives, disincentives, etc. to help move these projects forward.

• **Improved IFT Accountability**

The City Commission and City Manager’s Office will work to support efforts to hire Muskegon residents, and to create a program that allows for groups receiving tax incentives to easily invest time and/or efforts to improve the city’s core urban neighborhoods.

• **Develop a Plan for the Former Farmers Market Site**

The City Manager’s Office will work closely with city staff and community representatives to identify future uses for the site following the relocation of the Farmers Market.

• **Address Neighborhood Blight**

The City Commission and the City Manager’s Office will work closely with staff to identify and abate blight throughout the city. The City Commission will be reviewing its policies and ordinances related to property maintenance to better-address this issue on a year-round basis.

• **Implementation of a Beach Warning System**

The City Commission and City Manager will work closely with the Department of Public Safety and various local, state, and Federal agencies to implement a beach warning system that provides real-time water conditions to beach-goers while preserving the beauty of the city’s Lake Michigan beachfronts.

• **Fostering Opportunities for Youth**

The City Commission will develop policies that allow for city programming and city partnerships that provide employment and recreational opportunities for youth.

• **Improving the City’s Image**

The City Commission will develop policies and ordinances that focus on clearing misconceptions about Muskegon, cleaning up the city’s image internally and externally, and addressing actual problems that help create and grow negative perceptions of the city and its residents.

- **Developing a Long-Term Finance Plan**
The City Commission will develop policies that follow the five-year financial plan presented to the City Commission in 2014.

2014-15 Budget Highlights

- *City Commission:* A major focus for the City Commission will be changing the perception of the City of Muskegon and creating an environment where residents and business owners recognize Muskegon as the best value in West Michigan. The City Commission will continue to improve community relations through their participation in various community events.
- *City Attorney's Office:* The City Attorney will continue to provide routine and special legal services to the City. The City Attorney will also prepare the necessary legal documents (development agreements, etc.) relative to special projects.
- *City Manager's Office:* The City Manager's Office will continue to pursue cooperative efforts and potential functional cooperation with other local governments. This office will also continue to work to improve the economic climate in the City in order to create an environment conducive to private investment. Specific projects include, but are not limited to, the following: Smartzone Development, Promotion of Seaway Industrial Park, Redevelopment of downtown properties, and Renaissance Zone Implementation. A major effort will be to successfully implement the 2014 Action Plan as the road map to the City's future.

ADMINISTRATIVE SERVICES DIVISION

DIVISION SUMMARY

ADMINISTRATIVE SERVICES

Division Description

The Administrative Services Division provides direct services and internal support services necessary for the operation of the City. The division is made up of three departments: City Clerk's Office, Civil Service Office and the Affirmative Action Office. Major divisional responsibilities include public and community relations, election administration, City Commission affairs, business registration and permits, personnel recruitment and record keeping, workers compensation and risk management, prevailing wage contract compliance, and ADA compliance.

Divisional Relationship to City Commission Goals

- **Improve IFT Accountability**
This goal is supported by the Administrative Services Division in a number of ways. The Affirmative Action and Risk Management Department will continue to collect demographic data regarding jobs created with incentives, and will work with business owners to ensure that their hires best-reflect the community. If the hiring is not reflective of the community, the City will work with the business owner on strategies to better attract members of the Muskegon community.
- **Road Funding Plan**
The Clerk's Department will work with the City Commission to gather input from the citizens regarding the feasibility of a dedicated road millage. Input opportunities will include special City Commission meetings and informational mailers.

- **Improve The City's Image.**
The Clerk's Department will work to improve the City's overall image. This will be accomplished in-part by working with all City departments to identify positive activity within the city, and then to publicize that activity through press releases, social media, and other media outlets.

2014-2015 Budget Highlights

- *Affirmative Action and Risk Management Department:* We will continue to be responsible for Prevailing Wage Contract Compliance, the Workers' Compensation Program, Equal Employment Opportunity, and Americans with Disabilities Act (ADA), and maintain updated business listings on the City website. Continuing recruitment efforts by attending job fairs and expos to meet potential applicants and goals for minorities and women gaining access to City employment, construction projects, and supplier diversity will remain a priority. Assist Human Resources/Civil Service by sitting on interview panels and assisting with recruitment efforts during the hiring process. Since the County of Muskegon began spearheading the Fair Housing efforts in 2010, we continue to assist with complaints and community outreach. Risk Management responsibilities with the city-wide Safety trainings and will continue the GHS transition and updating of the Safety Data Sheets throughout the city. The Incident Review Committee will continue, as well as Health & Wellness Initiatives. Finally, this department also reviews demographic makeup and Affirmative Action policies for Industrial Facilities Tax Abatements (IFT's) granted to area businesses.
- *City Clerk's Office:* We will continue to work with Commissioners on City Commission meetings, the Community Relations, and

other committees that have direct impact on the City. In 2013 we completed all ADA updates to the polling locations as previously identified and will continue to work with organizations to identify needs at the polling locations. We will be working with our youth through recruitment efforts to serve as Election Inspectors. We will continue our efforts to improve communication with residents, media and employees by creating press releases, issuing awards, create beautification awards for neighborhoods, and organizing events for city employees. We will continue to offer and promote passport application services, put in place efforts to locate all businesses, encroachments, liquor licenses, and marijuana dispensaries within the city and work with the businesses to assist with compliance with registration/licensing ordinances. Explore a new Election law that will allow the election of City Commissioner, by resolution, to move from odd year to even year for a cost savings of approximately \$35,000 every other year. We will maintain city records, update and add to our City Clerk web page and Facebook page to provide information to the public.

- *Civil Service Department:* The City continues to contract with the County of Muskegon to administer Civil Service responsibilities.

Future Outlook

Following are the major goals of the Administrative Services Division incorporated in the proposed budget:

- *Affirmative Action and Risk Management:*
 - Work more closely with Finance to implement the Workers' Compensation and Risk Management Program.
 - Work with the city-wide Safety Committee to address safe work practices.
 - Work with the city-wide Health & Wellness Committee to promote healthy lifestyles.

CITY OF MUSKEGON, MICHIGAN

- Continue the Fitness Club and Weight Watchers reimbursement incentives for full time employees.
- Continue Equal Employment Opportunity and inclusion efforts.
- Continue to pursue contract compliance.
- Work closely with departments in facilitating the implementation of the ADA Project Civic Access settlement agreement.
- Assist in the resolution of fair housing complaints and participate in multi-jurisdictional effort addressing fair housing standards.
- Update temporary and seasonal job descriptions.
- Update Employee Handbook.
- Attend Job Fairs and Expos.
- Sit on interview panels for open positions.
- *City Clerk:*
 - Conduct two elections: August Primary, and November General elections.
 - Train election inspectors to promote to election chairperson and co-chairperson positions. Continue recruitment efforts of students.
 - Continue with current awards and support of community efforts and events, as well as years of service awards for employees and fundraisers and events for employees.
 - Create press releases and continue efforts to share information with our residents through media, social media, etc.
 - Continue to promote and be a presence on social media.
 - Re-bind historical minute books from the 1800's and early 1900's that are in disrepair.
 - Update business registration database to add rentals.
 - Map food vending applications to allow in areas determined by a resolution adopted by the City Commission.
 - Create promotional material to promote passports.

- Evaluate and put into place an updated marijuana dispensary ordinance and registration program to ensure compliance with State and local laws.
- Work with liquor license applicants and current holders on ever changing liquor laws.
- Assist the Neighborhood Associations to create a beautification award system for neighborhood yards to create and instill pride.
- Work with the Neighborhood Associations to create a beautification award for neighborhoods.

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- Respond to FOIA's and create new forms to make requests more convenient to citizens.
- Update our scanning and retrieval system to meet current needs and demands of the public and staff.
- *Civil Service:*
 - The Civil Service Commission is exploring becoming more of an appeals board for personnel matters.

FINANCIAL SERVICES DIVISION

DIVISION SUMMARY

Financial Services

Division Description

The Financial Services Division is made up of the following departments: Finance Administration, City Treasurer's Office, Income Tax Administration and Information Systems. The division is responsible for all financial activities of the City; specifically, property tax collections, utility billing and collections, payroll and employee benefits, accounts payable and accounts receivable, City debt issuance, income tax collections and management of the City's computer network and related information systems. Additionally, the division oversees several contractual relationships:

- Muskegon County Equalization Department which performs all property tax assessment services for the City.
- L. C. Walker Arena and the associated management contract with Logger Hockey, LLC.
- Fisherman's Landing and the associated management contract with Fisherman's Landing, Inc.
- Digital Spectrum which manages the City's PEG (public, educational, governmental) cable channel including telecast of City Commission meetings.
- CATV franchise with Comcast.

Divisional Relationship to City Commission Goals

- **City Mission Statement: To improve the quality of life for the citizens of Muskegon through stewardship of resources, excellent service and leadership for the greater community.** It is primarily in the area of resource stewardship that the Finance Division contributes to this mission. Employees of the division work to maximize the financial

resources available to support municipal services through revenue collections, investments, and sound financial management practices. Also, they provide the City Commission and department managers with timely and accurate financial information critical to prudent stewardship. Sound finances are important in shaping the perception that citizens, investors, bond rating agencies and others have of the City of Muskegon. Financial Services Division staff take pride in providing excellent financial leadership for the City in accordance with the highest professional standards.

- **Foster Opportunities for City Youth.** The Division has participated in Baker College and Grand Valley State University's Internships programs. Staff spends quality time to provide personal and professional development to interns which ensures their competitive advantage when entering the job market. Additionally several staff have volunteered in the schools through Junior Achievement.
- **Promote Economic Stability, Diverse Economic Growth and Redevelopment.** The Finance Division plays a key role in analyzing the financial impact, budgeting and identifying funding sources for City economic development initiatives such as the Smart Zone/Edison Landing, Seaway Industrial Park and the Farmers Market relocation. Ultimately, implementation and future oversight of these initiatives becomes the responsibility of the Finance Division through activities such as bond issuance and tax increment administration.
- **Foster Strong Ties Among Governments and Community Agencies.** The Finance Division works closely with other governmental units to ensure services are provided in a cost-effective manner. Examples include tax collection services

provided by the City Treasurer's Office and the intergovernmental agreement with Muskegon County for assessment services and North Muskegon for information technology support.

- **Develop and Maintain City Infrastructure and Facilities.**

The Finance Division strives to be on the cutting edge of new technology. Improvements and updates to the security of the City's information network protect the integrity of our information and continual enhancements to the City's web site and Intranet site provide access to more information and services to City of Muskegon employees and citizens.

- **Maintain and Enhance the Neighborhoods of the City.**

The Division's Reengineering Committee is continually reevaluating techniques for improving our collection efforts. The Committee has also been instrumental in updating and centralizing data bases used by City departments for everything from City mailings to billing information. These efforts will reduce blight in our neighborhoods and increase the flow of information to residents.

2014/2015 Budget Highlights

- *Finance Administration:* The budget provides for continuation of current service levels. The FY2014-15 budget provides for the Finance Director position returning to salary and wages from contractual services.
- *Assessing Services:* Continuation of the current contract with Muskegon County for Assessing.
- *City Treasurer:* The 2014/2015 budget incorporates the addition of a Treasury Services Supervisor whose duties will replace those of the Deputy Treasurer position. The Treasurer's Office will continue to look for ways to maintain or enhance collections for amounts owed to the City. The department will be working with Safebuilt and other City departments to enforce municipal civil infractions.

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- *Income Tax Administration:* The 2014/15 budget combines the duties of the Income Tax Administrator with the City Treasurer. The budget provides for continued collection and tax enforcement activities. For the 2014 tax year the department will start to accept electronically filed tax returns on a limited basis.
- *LC Walker Arena:* The 2014/2015 budget provides for the General Fund to continue to pay the fixed \$235,000 management fee to subsidize arena operations and in addition provides for up to \$15,000 per month (\$135,000 annually) for utility costs reimbursement. The per ticket surcharge will increase to \$1 effective for the 2014-15 Lumberjacks season to be dedicated equally to utility costs and capital maintenance.
- *Information Technology:* The department is in the last stages of virtualizing remaining servers for more efficient system management and additional long term savings. Besides technical support for the City of North Muskegon, our efforts at intergovernmental cooperation have included other agencies as well, during the last year, we have been asked, and have agreed, to help support the City of Roosevelt Park and City of Montague.
- *Fisherman's Landing:* The current Management Agreement with Fisherman's Landing Inc provides for an estimated \$10,000 cost savings to the City as the facility moves toward self sufficiency.

Future Outlook

Following are some of the major goals of the Finance Division incorporated in the 2014/2015 proposed budget:

Finance Administration

- Continued work on implementation of the Action Plan developed by the City Commission to address the City's financial challenges in the current year and future years.
- Managing and controlling the City's legacy (pension/OPEB) and employee

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healthcare costs to ensure these items do not overwhelm the City's budget.

- Continued monitoring/compliance of the state's EVIP program to maximize the City's State Shared Revenue.
- Continue working on ways to improve efficiency and reduce costs.

Assessing Services

- Work closely with County staff on the tax base impacts of the BC Cobb plant closure.
- Research current contract with the County as well as other possible Assessing options to ensure the City is receiving the highest level of expertise and customer service.

City Treasurer

- Implement customer service training initiative for department staff.
- Implementation of special assessment to cover a portion of the costs to provide streetlighting.
- Continue to administer the phase-out of the Renaissance Zones within the City and the appropriate billing of taxes.
- Create incentives to increase the number of water customers signing up for ebills.

Income Tax Administration

- Implement internal and external procedures to decrease the handling of paper tax returns.
- Increase withholding and business compliance.
- Continue to increase the number of businesses that electronically submit their W-2's and W-3 information to our department.
- Increase the number of direct deposit refunds.
- Focus more on withholding tax compliance; explore options of criminal prosecution of violators.

L C Walker Arena

- Continued collaboration with Arena Management to develop a plan for marketing the L C Walker Arena, to include promoting increased use of the ice.

- Explore other income-producing strategies including incorporating the Arena into the plans for a new convention center and/or naming rights.
- Develop and implement plan for Arena's future direction including capital needs.

Information Technology

- Provide methods for citizens to interact with government through online resources.
- New face lift for our main website with more emphasis on mobile responsiveness.
- Upgrade network infrastructure.
- Virtualize all servers with focus on emerging retention & documentation guidelines.
- Continue to promote sharing of IT resources (including data, information, expertise and technology.)

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PUBLIC SAFETY DIVISION

DIVISION SUMMARY

POLICE DEPARTMENT

Department Description

The Muskegon Police Department consists of the following bureaus: Police Patrol Operations, Investigations, Records, Neighborhood Policing, and Public Safety Administration. Each bureau encompasses units of related functions that contribute toward the department's overall goal accomplishment. Primary responsibilities of the department include law enforcement, investigations and the maintenance of public information case files. The police department operates within the context of community policing i.e., forming community partnerships to reduce crime, enhance safety and overall quality of life within the city.

Departmental Relationship to City Commission Goals

- **Take Leadership Responsibility for Improving Race Relations & Diversity:** When hiring, the department continues its efforts to recruit members of the minority community and women. The department continues to foster ties with our minority communities and various faith-based organizations. We actively participate in community forums and neighborhood meetings. Citizen's Police Academy and our Citizen's Police Review Board are an integral part of our outreach. The department is committed to building trust, especially with our citizens from minority groups. The *Social Justice Commission* is an exemplary effort to support our mentioned philosophy.
- **Youth & Police Cooperative:** The department continues to have a strong presence in our schools. We are continuing our commitment to our youth through

programs such as Truancy Intervention program, the annual Police/Fire Fishing Derby, and Buddy Bucks programs. The neighborhood officers have been directed to spend a portion of each week in their neighborhood elementary schools and the middle school. A School Liaison Officer has been assigned full-time to the high school. Drug/Alcohol awareness will be a focus in the future for our youth.

- **Promote Economic Stability, Diverse Economic Growth and Redevelopment:** As a member of a city team, the department actively partners with developers, promoters and local businesses to address parking, traffic and security concerns.
- **Sustain the Natural, Cultural and Recreational Resources of the Community:** In partnering with groups and coordinating events such as Coast West, Unity Festival, Muskegon Bike Time and the Irish Festival, the department has become specialized at handling special events. We recognize that events such as these are key to the economic stability of our community and our department staff takes great pride in the success of these events.
- **Foster Strong Ties Among Governments and Community Agencies:** The department works in conjunction with other regional law enforcement agencies such as West Michigan Enforcement Team (*WEMET*) in coordinating drug enforcement. This association has produced favorable results for the city impacting violence and weapons crimes. The department also works closely with the Child Abuse Council, YMCA, and Every Woman's Place to address domestic violence and child abuse & development issues. We continue to explore opportunities to share or merge functions with other law enforcement agencies.

- **Develop & Maintain City Infrastructure and Facilities:**

Staff is part of both the city and county *Emergency Management Team*. With the onset of Homeland Security efforts, there are responsibilities associated with the security of a number of public facilities.

- **Maintain & Enhance the Neighborhoods of the City:**

Community policing will continue to serve as the cornerstone in the department's efforts to provide effective police services to our community. Our organizational structure is designed to encourage a team approach in addressing issues within the neighborhoods. Neighborhood Officers and Safe Street Teams are the key to reducing reported crime. The department will continue to be innovative in addressing the perception of crime within our city.

2014-2015 Budget Highlights:

- Due to the loss of staffing in the past, we are receiving a lesser amount of state training funds (*Public Act 302*). We will continue to participate in the West Michigan Training Consortium in order to maximize our training dollars, and explore future opportunities to focus on core training.
- We will explore ways in which to manage our energy costs especially those costs associated with our vehicles.
- Police Command has been directed to provide strict control and oversight of our overtime and operational costs.
- Through collective bargaining the City and Union(s) are working together to address costly items in the labor contracts and to implement state mandatory benefit changes which will reduce labor costs now and into the future that will reflect positively on the city's over-all economic health.

Police Patrol Operations:

- A School Liaison Officer is assigned to Muskegon High School on a full-time basis.

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- Provide consistent traffic enforcement in those areas of the city, including neighborhoods, with identified needs. We are also funding selected patrols with funding from the Office of Highway Safety Planning.
- Maintain strong ties with our neighborhood watch and initiative programs.
- Flexible scheduling to meet the needs and request of the neighborhoods.

Investigations Services:

- Continue to pursue technology that will aid in the development of effective investigation strategies.
- Continue to improve our caseload management; ensure that detectives are being assigned to cases in an effective and efficient manner.
- Provide a coordinated response to narcotics violations throughout the city with an emphasis on street-level and neighborhood enforcement.
- Partner with neighborhood and patrol officers in developing strategies to resolve crime issues.
- Maintain positive, working relationships with the media.
- Continue our work with the U.S. Department of Justice and Project Safe Neighborhood and Street Crimes Task Force initiatives.
- When necessary, utilize regional task forces to investigate violent crimes, which includes State and Federal resources.
- Pursue grant opportunities to support policing strategies.

Public Safety Administration:

- Maintain “*transparency*” in our community. Focus on outreach to our minority communities creates meaningful partnerships.
- Serve as a leader and mentor in the development of the department’s management team.
- Ensure that our complaint process is open, fair and accessible to our community.
- Foster positive labor-management relations.
- Responsible budgeting to assure future core public safety services.
- Be assertive in seeking out grants and other sources of funding to forward our services and programs.

FIRE DEPARTMENT

Department Description

The Muskegon Fire Department provides the following services: fire suppression, emergency medical service, fire prevention, specialized rescue, building and trade inspections and code enforcement. The department provides the aforementioned services as well as fire prevention and fire safety education for our community.

Departmental Relationship to City Commission Goals:

- **Take Leadership Responsibility for Improving Race Relations**
The department will continue efforts to recruit and retain members of the minority community and women. Staff is committed to building and maintaining trust, especially with members of our minority communities.
- **Foster Opportunities for City Youth**
Our Firematch and Juvenile Firesetter programs are designed to help troubled children. Continue to partner with schools and community groups in an effort to establish positive relationships with youth within our city.

CITY OF MUSKEGON, MICHIGAN

- **Promote the Economic Stability, Diverse Economic Growth and Redevelopment**

Safebuilt staff and fire prevention staff will assist homeowners, contractors and developers in meeting their code obligations. Our responsibilities will be carried out in a professional, customer service oriented manner.

- **Sustain Natural, Cultural and Recreational Resources of the Community**

Our ice and water rescue capabilities in conjunction with our water-borne firefighting function provides a safety net for those utilizing the waterways within our city.

- **Foster Strong Ties Among Government & Community Agencies**

The department currently uses mutual aid with neighboring jurisdictions to deliver life safety services to citizens in the most rapid and efficient manner possible. Staff will continue to participate in area-wide training programs and the development of regional specialty teams.

- **Develop & Maintain Infrastructure and Facilities**

Critical to the fire operation continue to review the current status of our facilities and fire apparatus(s) as to needed repairs and replacement.

- **Maintain & Enhance the Residential Neighborhoods of the City**

The department will continue to meet with neighborhood associations in an effort to become familiar with neighborhood-specific issues. Staff and fire apparatus are also present at neighborhood/school functions. Fire and Inspections staff will continue to work together and to focus on identifying dangerous structures and other blight related issues with a renewed interest.

FIRE DEPARTMENT

2014-2015 Budget Highlights

- Continue our review of purchasing practices within the department. Eliminate unnecessary purchases when possible.
- Continue to utilize a training calendar in order to better track and maintain certifications and mandated training.
- Fire Command has been directed to provide strict control and oversight of our overtime and operational costs.
- Aggressively seeking grant funding to support all fire based functions.
- Foster positive labor-management relations.
- Reevaluate the effectiveness of the part time firefighter program in the department. Consider career new hires to increase staffing levels without negatively impacting the budget.
- Continue to pursue mutual/automatic aid assistance to enhance our fire service on significant incidents within our community, and to build better relationships within the region to deliver quality fire/rescue services and promote fire fighter safety.

FIRE SAFETY INSPECTIONS (*Safebuilt*)

Department Description (contract service)

The newly implemented contract service promotes general health, safety and welfare to the public as it relates to the building environment. This is accomplished by administering the building/enforcement codes of the state and local law/ordinances. In addition, this department assists with the abandoned & dangerous building program.

In combination with other safety services, these efforts are designed to enhance quality of life, fight blight, and achieve beautification in the residential and business areas within our community.

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Safebuilt - INSPECTIONS SERVICES

- Building inspections/enforcement
- Electrical inspections//enforcement
- Plumbing inspections/enforcement
- Mechanical inspections/enforcement
- Permit Technician/clerical services

These contracted employees work collectively and independently to monitor development and structural enhancements to encourage safety and compliance in our building industry in the City of Muskegon and surrounding municipalities. Inspections Building Official works closely with Housing Board of Appeals & City Commission Boards relating to the identification, authorization, and demolish of abandon/dangerous structures.

2014-2015 Budget Highlights

- Reduced direct staffing and legacy costs to the City of Muskegon. Increase revenues off percentages generated by permit sales.
- Provides a highly trained/efficient staff to the community to enhance service(s) and promote future development.
- Safebuilt hopes to pursue “delegated authority” with local school systems to transfer permit services from the State of Michigan to the City of Muskegon.
- Safebuilt leases building space from the City of Muskegon, which provides additional revenue to the city, by utilizing vacant offices within City Hall.
- Continue to explore consolidation and/or contract services with other municipalities to provide inspections services with the goal to maintain quality of provided inspections services while having a positive impact on current and future budgeting operation.

CITY OF MUSKEGON, MICHIGAN

PUBLIC WORKS DIVISION

DIVISION SUMMARY

Public Works Services

Division Description

The Public Works Services Division is responsible for maintaining and operating the City's infrastructure, the life-blood of the City.

This division consists of four general departments:

- **Highway-Streets Department** comprising of Streets, Street Lights, Traffic Signals, Signs and Barricades, Cemeteries, Parks, Recreational Trail System, Forestry, Special Event Support, Farmers Market, Marina, Launch Ramps, Sanitation and Graffiti removal; and
- **Utilities Department** comprising of the Water Filtration Plant, Water/Sewer Maintenance, Storm Water Management, Equipment; and.
- **Engineering Department** comprising of Engineering Services and Buildings Maintenance; and
- **Administration Department** comprising of Administrative Support, Public Service Building and Senior Transit.

Divisional Relationship to City Commission Goals

- **Take Leadership Responsibility for Improving Race Relations and Diversity.** The Public Works Services Division works to improve race relations through the services that it provides. Our Parks are maintained and supported in such a manner to encourage neighborhood activities.
- **Foster Opportunities for City Youth.** Many college-aged students and youths are hired in the summer to give them experience and exposure to the working

world in our Parks, Marina, and Street Department. Parks staff provides support to the Recreation Staff for recreation programs with trash pickup and facility management. Youth football receives substantial Parks support at Seyferth, McCrea, and Smith Ryerson parks. Support is given to the Muskegon School system for their middle and high school youth sports and summer school programs.

- **Promote Economic Stability, Diverse Economic Growth and Redevelopment.** The Public Works Services Division works directly with developers and architects during design and construction to provide civil engineering and public works expertise. The division also works towards improving and upgrading the City's infrastructure to provide adequate facilities (water, sewer & roadway system) to encourage and facilitate economic development.
- **Sustain the Natural, Cultural and Recreational Resources of the Community.** Public Works Services is a community representative in environmental activities such as the Ryerson Creek @ Yuba restoration/Cleanup, the planting of trees, participate in the area wide storm sewer outfall cleanup and protection as well as works with volunteers to re-establish native habitat along the Muskegon Lake. Public Works plays a significant role with the Muskegon County Wastewater Advisory Committee and the Michigan Municipal Risk Management Association DPW Advisory Committee.

- **Foster Strong Ties Among Governments and Community Agencies.**

Public Works Services represents our community on the Countywide Phase 2 Storm Water Committee, Muskegon County Wastewater Management Committee, Solid Waste Planning Committee, county wide Traffic Signal Maintenance program, the West Michigan Shoreline Regional Development Commission (WMSRDC) Technical Committee, the Muskegon Lake Watershed Partnership. We also work with the Muskegon Conservation District on environmental projects. The Equipment Division has and continues to promote cooperative vehicle maintenance with other communities such is the case for both; Muskegon Heights and Roosevelt Park. We also provide survey and design services to Norton Shores, Roosevelt Park, and Muskegon Heights and continue to solicit opportunities to provide similar services to other communities such as Fruitport TWP and North Muskegon. The above mentioned, in addition to other elements enabled the division to play a major roll in the recently signed water agreement with Norton Shores & Fruitport TWP which we consider to be a BIG step toward future consolidation within the county.

- **Develop and Maintain City Infrastructure and Facilities.**

The Public Works Division is the primary caretaker of the City's infrastructure assets. Most of the resources allocated to the Division are used directly for maintenance of streets, water and sewer facilities, parks, forestry, marina, farmers market, cemeteries and other physical assets.

- **Maintain and Enhance the Neighborhoods of the City.**

Public Works Services responds to illegal dumping, and provides neighborhood associations with Saturday dumpster service. We also support many volunteer cleanup projects and volunteer housing rehab projects with disposal of wastes as well as heavy participation in the City's fight against Blight. The Parks Department serves as our liaison to the city's

CITY OF MUSKEGON, MICHIGAN

anti-graffiti effort.

2014/2015 Budget Highlights

PUBLIC WORKS DEPARTMENT

- *Streets:* This division maintains 200 miles of City streets including snowplowing, salting, catch basin cleaning, crack sealing, pothole patching, street and shoulder grading, dust control and guardrail repair.
- *Street Lights:* This office administers the reliability of over 2,900 streetlights within the City streets and coordinates the repairs, removal and/or installation of streetlights.
- *Traffic Signals:* the regional maintenance agreement for traffic signal maintenance has been implemented for the last four years.
- *Signs and Barricades:* Provides barricading on all city streets/alleys/parks and public parking lots to ensure the safe flow of traffic. Assists MPD with traffic control on various special event activities/emergency responses and crowd control concerns.
- *Community Event Support:* We will continue to provide the necessary support to ensure successful events which we believe will promote the City as a destination.
- *Parks Maintenance.* The Parks Department is responsible for not only the maintenance of the Parks system, but also many green areas throughout the city such as the medians of Shoreline Drive, Western Ave and Seaway Drive and other city owned properties, parking areas, and plantings. This department is also responsible for the Graffiti removal and negotiations with Park concessioners and vendors.
- *Trail Maintenance.* The Trail system throughout Muskegon has become a wonderful destination to not only our residents and neighborhoods for walking

it has incentivized tourism. The cross lake ferry is bringing bicycle groups into Muskegon to use the Muskegon Trail system which is the connector to many regional trail systems such as the Musketawa Trail and the Hart/Montague Trail.

- *Cemeteries.* We will continue promoting the use of the upgraded chapel and columbarium facilities. As we feel that visual enhancements and the columbarium promotion will hopefully bring new attention to our historical cemetery locations. Also, we will continue to work toward erecting wells for irrigation on the west side of town to reduce operating cost.
- *Forestry.* Efforts will continue to be made to focus on the Blight Fight areas as well as to accommodate specific citizen requests. The city will continue the tree planting program with help from Department of Natural Resources and DTE grants. The city has its own tree nursery as well to help our city stay “green”.
- *Farmers Market/Flea Market:* The Farmers Market was incorporated into the DPW Division in August of 2007. This is the largest Farmers Market in Muskegon County with 158 covered vendor stalls. It offers locally grown fruits, vegetables, flowers, homemade crafts, and operates a Flea Market on Wednesdays.
- *Marina:* The Marina was incorporated into the DPW Division in August of 2007. The marina maintains 134 slips in the large boat basin, 30 slips in the small boat basin, and 51 moorings. Marina staff is also responsible for overseeing and maintaining 4 city ramps, 30 dry beach storage stanchions and the Pier Safety lights and rings along the entrance piers to Muskegon Lake.

UTILITIES DEPARTMENT

Water Filtration Plant: The City of Muskegon serves its 58,000 customers including the cities of Roosevelt Park, North Muskegon, Laketon,

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Muskegon, Dalton and Fruitland Townships. Producing and delivering clean and safe drinking water at an economical cost to our customers is a major goal of the DPW division. The plant’s 40 million gallon capacity is expected to meet and exceed future customer needs well past 2052 year.

- *Water/Sewer Maintenance:* We maintain 170 miles of sewer mains and 22 lift stations. We also maintain 180 miles of water mains in the City of Muskegon and serve over 13,000 city of Muskegon water customers. We will continue our efforts to eliminate sanitary sewer backups and consequent liability claims. We will continue our inspection program. We continue to work are locating and eliminating streets and parking lots that have drainage to the sanitary sewer in order to reduce wastewater treatment costs.
- *Water Distribution:* We will be maintaining our contracts to distribute water to Muskegon Township area located south of the Muskegon River and the Northside District north of the Muskegon River in Muskegon, Laketon, Dalton and Fruitland Townships. We will continue to support these communities with maintenance services as well. The Northside Water system is now in managerial control of all of these systems except North Muskegon.
- *Equipment Operation:* This operation purchases and maintains all City vehicles and equipment. The Equipment Supervisor will continue to monitor all City groundwater cleanup efforts and with the support of the City’s environmental legal staff will move forward in completing and closing all groundwater cleanup projects. The City of Muskegon Equipment Operations has taken over the maintenance of the City of Muskegon Heights vehicles, and vehicles from the City of Roosevelt Park, and is negotiating with other units of government as well.

- *Storm water Management:* We will be implementing the requirements of our Phase II National Pollution Discharge Elimination System (NPDES) permit that was renewed in 2008. This will involve developing good housekeeping at municipal facilities and a storm water management ordinance.
- *Sanitation:* We continue to look for ways to improve the services provided to the more than 13,000 residential customers; larger containers which was provided at the beginning of 2013, reduced recycling cost, better disposal costs and expanded yard waste collection period.

ENGINEERING DEPARTMENT

- *Engineering Services:* We will continue to develop, construct and inspect all infrastructure projects and monitor any third-party work within the City's right-of-way.
- *Building Maintenance:* We will continue to maintain facilities and equipment in City owned buildings.

Future Outlook

Public Works is the City's largest division in terms of funding. Public Works employees have more day to day contact with our citizens than any other department within the city. This is an awesome responsibility.

We will continue to provide quality services for all customers, residents or outsiders. We are dedicated to meeting the needs of the community well into the 21st Century.

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COMMUNITY AND ECONOMIC DEVELOPMENT DIVISION

DIVISION SUMMARY

COMMUNITY & ECONOMIC DEVELOPMENT

Division Description

The Community and Economic Development Division oversees economic development (including grant writing), land use planning & zoning, federal Community Development Block Grant/HOME funds and Neighborhood Stabilization Program 1, Leisure Services (recreation grants/programs, special events), city property sales, Housing Rental Inspections and the environmental code program (contracted to SafeBuilt), Dangerous Building and Board-Ups, GIS mapping, the Vacant Building Ordinance, the Groundwater Ordinance and other projects as assigned. The division provides a variety of traditional planning services to citizens, human service groups, and businesses. In addition, the staff provides support functions to 9 of the City's authorities, boards, committees, commissions, and councils, as well as direct services and internal support services necessary for the operation of the City.

Divisional Relationship to City Commission Goals

- **Take Leadership Responsibility for Improving Race Relations and Diversity.** The Community & Economic Development Division has supported this goal through participation in the Institute for Healing Racism. The Community and Neighborhood Services Department has worked with minority contractors as they start their own businesses. We also try to achieve diversity among the employees within the departments. Through the recreation grants, positive race relations are encouraged by bringing diverse cultures together via recreational activities and programs. The City supports the Downtown Muskegon Now program, which received

grant funding to provide training to area contractors on repairing historic windows and sashes. The diverse group of local contractors can now provide services within our Muskegon area to property owners wishing to restore their historic properties.

- **Foster Opportunities for City Youth.** The division works with youth on various planning efforts. Through the youth recreation grants, the City works through its partners to provide opportunities for youth to participate in a variety of programs including basketball, baseball, soccer and summer playground activities. Also, the Planning and CNS Departments have hosted interns at various times during the year. Staff members sometimes speak to school groups and youth occasionally "job shadow" with us. These are good opportunities to help youth know more about the City and become exposed to the Planning, Economic Development and Recreation profession. In addition, since 2013, the City has contracted with Community enCompass/YEP to mow City lots in South McLaughlin neighborhood. The people employed are young adults living in the neighborhood. Additional youth/young adults through this program will be assisting with other projects in the City, including painting fire hydrants and potentially working with contractors (e.g., siding) to learn a new skill.
- **Promote Economic Stability, Diverse Economic Growth and Redevelopment.** The division is a catalyst for projects and programs within the business and non-profit community that lead to increased employment opportunities, increased business activity, and overall improved quality of life and prosperity for the City and its residents. Examples of projects initiated by the City and/or in cooperation between the City, community groups and the private sector include Heritage Square

Townhouses, Terrace Point Development (site condos), Downtown Muskegon Development Corporation (DMDC) site, Betten Automobile Dealership, Seaway Industrial Park, Renaissance Zones; Farmers' Market relocation and administration of various programs such as Industrial Facility Tax (IFT) abatements, Brownfield Redevelopment Authority, Obsolete Property Rehabilitation Districts, HOME and Neighborhood Stabilization programs (new houses), and Neighborhood Enterprise Zones (NEZ) for residential properties. The department has coordinated with the Michigan Economic Development Corporation (MEDC) to obtain grants for area business owners, such as the Port City Group and downtown projects. Staff assists with company expansions, as well as bringing new companies into Muskegon. The City is active with the County of Muskegon, Muskegon Area First and private lakeshore property owners on port development. Through General Recreation, we have expanded promotion of special events and activities, working closely with the Convention & Visitor's Bureau, to bring people into the community and help area businesses. Staff assists in the coordination of such events as the Lakeshore Arts Festival, Bike Time, the Beach Catamaran Regatta, Movies on the Beach, Beach Polo and others. Muskegon's assets will be promoted to the fullest, including our nationally recognized Clean Beach at Pere Marquette Beach and the Lakeshore Trail.

- **Sustain the Natural, Cultural and Recreational Resources of the Community.**

The division assists in this area through master planning and zoning as well as through projects financed by the Community Development Block Grant (CDBG), which require environmental review. Landscaping and site plan standards adopted as part of the zoning ordinance have fostered attractive and functional city design. The city's environmental code program monitors property maintenance and helps maintain neighborhood standards. This includes building board-ups and demolition, when necessary. The Vacant Building Ordinance

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promotes the active use of buildings that have been vacant for extended periods of time. Through Leisure Services, coordination is maintained with the Department of Public Works to enhance and sustain the use of parks, Farmers' Market, the Marina and open spaces by residents and visitors to the City. Several grants have been obtained over the years to assist with this. Staff coordinates with other groups, including WMSRDC, to assist with projects such as erecting signage along the Lakeshore Trail which highlights the natural resources. In addition, an active bike rack sponsorship program encourages new bike racks to be located in the downtown and others areas of the community.

- **Foster Strong Ties Among Governments and Community Agencies.**

The division continues involvement in intergovernmental cooperation through participation with other jurisdictions including building officials, computer/GIS (Geographic Information Systems) cooperation, the Muskegon Area Plan (MAP) and the Environmental Coordinating Council. In addition, the department coordinates grant applications with the County and oversees a Renaissance Zone project with the County of Muskegon, Dalton Township and the City of Muskegon.

City staff works in coordination with the County of Muskegon, MAF, private landowners, WMSRDC and others on port development issues. The goal is to create a regional logistics hub on Muskegon Lake.

The City partners with the County on their Lead grant, providing the opportunity to not only remove lead-based paint from the home, but to undertake additional necessary improvements to the home.

A significant partnership exists between Norton Shores and Muskegon, as the City of Muskegon CNS Department administers the Norton Shores CDBG program. Another successful partnership involves the City providing zoning administration assistance

for the City of Muskegon Heights. Meanwhile, we are coordinating jointly on a housing study for Muskegon, Muskegon Heights, Norton Shores and the County of Muskegon. This will be helpful in attracting housing development to Muskegon, and will also satisfy a MSHDA requirement for future grant requests.

The City of Muskegon partnered with Muskegon Public Schools to obtain a Blight Elimination Grant through MSHDA. We anticipate continuing to work with the Schools on the redevelopment of various vacant school properties.

Code Compliance is partnering with Community enCompass for City lot mowing in South McLaughlin Neighborhood.

Leisure Services has partnered with the YMCA, Muskegon Public Schools and several other entities for programming and facility use.

- **Develop and Maintain City Infrastructure and Facilities.**

The division assists with infrastructure and facilities through grant requests and distribution of CDBG funds. Grants have been received for the Ryerson Creek Fish and Wildlife Habitat Restoration Project. More recently, a grant was approved through the Great Lakes Fishery Trust for a universal fishing pier to be located at Hartshorn Marina (through WMSRDC). In addition, funds were received through the MDNR for improvements to Smith Ryerson Park. The most significant improvement has been the construction of the relocated Farmers' Market to downtown. The facility is open in 2014.

- **Maintain and Enhance the Neighborhoods of the City.**

The division is actively involved with the neighborhood groups, including hosting monthly meetings with neighborhood presidents, administering the neighborhood grant program and CDGB, HOME, Neighborhood Stabilization Program within lead-based paint abatement regulations. Also, the division will continue to diligently

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promote Blight Fight and administer the Housing Rental Inspection Program and Environmental Services Program through ordinance enforcement and distribution of educational materials. The division has responsibility for the Vacant Building Program, Dangerous Building demolitions and board-ups; while contracting the other services through SafeBuilt. The Blight Fight efforts are being stepped up in 2014, through more aggressive enforcement of dangerous buildings (including commercial structures), board-ups, trash and grass, sidewalk snow removal, etc. The City has also started the Municipal Civil Infraction ticketing process which should assist with enforcement. The youth recreational programs that service most neighborhoods provide wholesome activities for neighborhood children which enhance the quality of life for residents of the neighborhood. Since 2008, a local "bridge walk" has been held on Labor Day, as well.

2014- 2015 Budget Highlights

- *Planning & Economic Development Department.* General Division responsibilities such as grant oversight, GIS, property disposition, census work, technical assistance, etc. have been shared by existing staff. Due to the increasing amount of work in the department, the Administrative Division has agreed to "share" their Administrative Secretary with the Planning Department for 15 hours a week. A primary area of emphasis has been the relocation of the Farmers' Market to downtown. This exciting project included fundraising and the gift of property by the Downtown Muskegon Development Corporation for the new market. City staff has worked tirelessly, alongside members of the private sector, to bring this important project to fruition. Efforts will be ongoing into the new budget year, as the public-private sector coordinate to ensure the new Farmers' Market reaches its full potential. In 2014-2015, it is expected the port development (logistics hub) will be a

primary area of emphasis. In 2013, the City solicited RFP's for an update to the Zoning Ordinance, which has not been updated since the 1950's. The consultants were chosen and the work began in the 2013-2014 budget year. However, it is not anticipated to be completed until late in 2014. Therefore, some of the funds allocated in the past budget year will be forwarded to the current year. An amount of \$30,000 has been allocated between the two budget years for this. The update will include form-based zoning for downtown, recommended zoning for various identified areas along the lakefront, and a long range parking plan for downtown. The Community Foundation for Muskegon County has provided a grant in the amount of \$15,000 to assist with this effort. Funding continues for Muskegon Area First and Downtown Muskegon Now. The portion being distributed to DMN has increased (at least temporarily) as brownfield increments are being collected and paid back to the City for past expenditures and then forwarded to the DMN. This involves Muskegon and Kent County. It is expected that Marketing Zones will be identified and marketing will start to promote these zones for development. The 2014- 2015 budget includes continued funds for repair and maintenance of the Port City Industrial Park signs, as well as the directional signage being installed throughout the City. The City has established a maintenance fund for the bike racks which are erected in the public right-of-way.

- *Environmental Services Department:* The Blight Fight Program will be stepped up. Commercial buildings have been identified for Dangerous Building designation and enforcement will be started. All windows in vacant buildings must have glass or be boarded up. Tickets will be issued for any windows in need of boarding up (after notice is sent and if not resolved). The Vacant Building Registration Program which identifies vacant buildings in the City and encourages their rehabilitation and use, will be continued. The Code Compliance Inspector will be pursuing

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vacant building and zoning issues, as well as dangerous building demolitions and board-ups. SafeBuilt will be pursuing environmental code enforcement and housing rental inspections. SafeBuilt is administering the "leaf ordinance", as well (complaint-basis only). The department administers a program to sell unbuildable lots for \$1.00, to assist with decreasing maintenance costs.

- *Community and Neighborhood Service:* The years 2011-2016 are the timeframe for the new Consolidated Plan. Adopting annual plans for the City of Muskegon for five years depends on significant efforts from City departments, neighborhood residents and other partners to improve neighborhoods. The Neighborhood Stabilization Program identified foreclosed properties, some of which were blighted. Through federal funding, revitalization and stabilization occurred in neighborhoods and will continue through HOME funding entitlements.

The department continues to supply funding through a faith-based organization to support low-income households with utility assistance, handicap ramps and free budgeting classes. Under the HOME program, approximately \$100,000 is allocated to the City's Community Housing Development Organizations for *the production of decent, safe and affordable housing units.*

- *Leisure Services:* Services are being provided by the Planning Department staff. The majority of the current budget is directed towards grants to organizations within the community that provide youth recreation to our citizens. The grant amount was increased for the Summer Evening Youth Recreation Program in 2013 and continues for 2014. Coordination of the Special Events Program, management of grant funds through the Seyferth Park grant for recreational services and oversight of the Summer Community Concerts (along with the Parks Department) at McGraft Park (offered largely through the Edith McGraft-

Wickham Trust). The Leisure Services Master Plan update was completed in 2009; with an amendment to include additional projects approved in 2011. The five year update will be completed in 2014.

Future Outlook

Following are some of the major goals of the Economic Development Division that are incorporated in the 2014- 2015 proposed budget:

- *Continue to Offer Leisure Services Activities.* The Department will continue to focus on recreation programs and activities for youth through partnerships with area schools and organizations. The Summer Concerts in McGraft Park will continue to be offered, as well as the senior services contribution. Staff will continue to assist with current events, as well as seek ways to attract new events (new events for 2013 include Bassmasters Tournament). The department will continue to administer the Special Events application process; there were 72 special events held in 2013.

Continue Emphasis on the Downtown and Lakefront Development. Development interest throughout Muskegon has increased dramatically over the last two years. Small businesses continue to open in the downtown, including two new breweries. The majority of DMDC lots along Western Avenue have been purchased or are in negotiation (including the new MATS station). The Farmers' Market has been relocated downtown with a beautiful new facility, including a commercial kitchen and space for an indoor market. Interest in parcels along the downtown lakeshore has increased, particularly along the Eastern portion for port manufacturing possibilities. Discussions are underway with Consumers Energy regarding the future of their site. They have undertaken studies regarding possible uses of the property. Muskegon and Kent County are participating in the Next Michigan program through the MEDC. Our zone, West Michigan Economic Partnership, has identified and been approved for our zones. A grant has been

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approved through MEDC for marketing and the consultant will complete the marketing plan in 2014. The City of Muskegon zone includes the lakefront from Mart Dock northeast to the Verplank site (just south of Consumers). The Muskegon County site includes the North County Business Park.

- *Implementation of Downtown and Master Land Use Plans.* Staff refers to the Plan when making decisions in zoning cases, as well as ordinance amendments. New zoning options for downtown include form-based zoning. In addition, zoning recommendations will be made for additional zones along the lakefront. The 5 Year Master Plan update will be completed in 2014.
- *Continue to Improve the Environmental Code Program.* The City entered into a contract with SafeBuilt in late 2013 to administer the rental housing inspection program and environmental code enforcement. It is anticipated that they will have additional staff in the field to more aggressively enforce the ordinance. Meanwhile, one code enforcement inspector will remain with Planning to enforce the Vacant Building, Dangerous Building, board-ups and zoning enforcement programs. The Blight Fight efforts are moving forward, with the reestablishment of the Blight Fight Committee. The Municipal Civil Infraction ticketing process will be used to aggressively enforce the ordinances, including the new sidewalk snow removal ordinance. Program resources will be used to engage in more neighborhood development activities and to foster responsibility for neighborhood health in the community. The Vacant Building Registration program has been successful and will continue to target vacant properties that should be redeveloped or sold for future use.
- *Continue the Standards in the CDBG and HOME Programs.* The CDBG program has improved its economic impact in the last few years. Not only has the activity of housing

construction helped for the tax base of the community, but the CDBG/HOME activity has also made a conscious effort to use contractors and vendors from the regional area in an effort to cause a direct economic impact in the local economy. The CNS programs are helping to transform neighborhoods throughout the City of Muskegon.

- *Continue the City Marketing Campaign.* Through Downtown Muskegon Now (of which the City of Muskegon is a part), as well as Muskegon 25; positive media attention has increased including local media focusing on the promotion of Muskegon. The relocated Farmers' Market has increased positive media attention to Muskegon. The "Love Muskegon", has taken root and young people in the community are actively marketing the area. A County branding initiative has begun, as well, as the "delisting" of Muskegon Lake draws near.
- *Continue the infill and total housing rehabilitation strategies.* The CNS office hopes to continue its aggressive neighborhood revitalization activities. The major focus of the department's activities will be in the area of rehabilitation of housing to stabilize neighborhoods. The department also plans to use its resources to assist other entities in the community by assisting them in locating funding for their activities and needs by offering grant funds for youth activities and job opportunities.
- *Continue Industrial Development in the Seaway Industrial Park.* The Park is a Local Development Finance Authority and a Renaissance Zone. The Muskegon 25 program is available. The current Renaissance Zone is only available for one more year, and each year a percentage of taxes will be assessed (e.g., in 2014, properties will be taxed 75%).
- *Implement Smartzone Program.* The City has been involved with this property and will continue to be involved in the future. Development of Edison Landing is crucial. The City also coordinates with the director

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of the Michigan Alternative Research & Energy Center on site development. Pre-Seed funds were received in 2007 and continue into 2014 for administration of the State loan program for new businesses dealing with new technology, as well as marketing and promotion. MAREC administers the program for the City. The City has coordinated with MAREC on their "wind buoy" project, which was launched in 2011.

- *Coordinate the Renaissance Zones.* Staff is coordinating development within the zones, as well as administering the program through the State. The Commission has approved a policy to extend the timeline for critical new projects that meet certain conditions. Two Renaissance Zone extensions were approved in 2008. The current Renaissance Zones started paying a portion of their taxes in 2012. There is the potential to allocate Renaissance Zones within the Marketing Zones of the WMEP. The criteria will be strict from MEDC.
- *Target Incentive Programs.* The City has several incentive programs available that have been marketed, including the Commercial Rehabilitation Zone Tax Abatement, Obsolete Property Rehabilitation District Designation and Façade Improvement Grants. These are primarily targeted to Downtown.
- *Lease to Own Program:* During the last fiscal year, the CNS office updated the program to restrict occupancy to families within a 6-month or less lender approved lease. No longer will the program allow 36 month lease opportunities. This will help keep families on track to purchase and allow occupancy while doing so.

GENERAL FUND

The general fund is used to account for all revenues and expenditures applicable to the general operations of City government except those required to be accounted for in another fund. General fund revenues are derived primarily from the municipal income tax, property taxes and intergovernmental revenues.

**CITY OF MUSKEGON
GENERAL FUND**

HISTORICAL SUMMARY

Year	Revenues & Transfers In	Expenditures & Transfers Out	Fund Balance at Year-End
2001	\$ 23,446,611	\$ 23,235,978	\$ 3,162,367
2002	23,617,163	23,971,534	2,807,996
2003	23,328,756	23,705,334	2,431,418
2004	23,401,793	23,388,019	2,445,192
2005	23,732,641	23,658,227	2,519,606
2006	24,669,210	24,498,776	2,690,040
2007	25,031,403	24,800,810	2,920,633
2008	25,563,632	26,100,539	2,383,726
2009	24,105,019	24,850,082	1,638,663
2010*	16,142,764	11,742,973	6,038,454
2010-11	24,029,686	25,556,758	4,511,382
2011-12	24,126,111	23,617,448	5,020,045
2012-13	23,628,096	22,708,893	5,653,598
2013-14	23,480,884	24,383,451	4,751,031

Fiscal 2014-15 Budget Summary

FUND BALANCE AT START OF YEAR \$ 4,751,031

MEANS OF FINANCING:

Taxes	15,026,000	60.8%
Licenses and Permits	1,413,000	5.7%
Federal Grants	46,370	0.2%
State Grants	15,000	0.1%
State Shared Revenue	3,941,715	15.9%
Other Charges	2,838,665	11.5%
Fines and Fees	419,000	1.7%
Other Revenue	640,731	2.6%
Other Financing Sources	<u>393,500</u>	<u>1.6%</u>
	24,733,981	100.0%

ESTIMATED REQUIREMENTS:

Customer Value Added Activities	18,741,093	75.8%
Business Value Added Activities	4,374,978	17.7%
Fixed Budget Items	<u>1,617,546</u>	<u>6.5%</u>
	24,733,617	100.0%

ESTIMATED FUND BALANCE AT END OF YEAR \$ 4,751,395

OPERATING DEFICIT (USE OF FUND BALANCE) \$ 364

* Six-month transition period to new fiscal year

**DETAILED REVENUE SUMMARY
BY REVENUE CLASSIFICATION**

**City of Muskegon
Annual Budget & Quarterly Budget Reforecast - General Fund**

	Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
Available Fund Balance - BOY	\$ 5,020,045	\$ 5,552,504	\$ 5,653,558	\$ 5,653,558	\$ 4,751,031	\$ (902,527)	
Taxes							
101-00000-4100	PROPERTY TAX	5,686,870	5,429,962	4,742,546	5,467,000	5,538,000	\$ 71,000 BC Cobb loss, but now @ 10 mills
101-00000-4101	CHARGE BACK COLLECTED	-	200	-	200	-	(200)
101-00000-4102	IN LIEU OF TAX	96,346	95,000	-	95,000	95,000	-
101-00000-4103	IFT/CFT TAX	58,087	76,421	81,946	76,421	82,000	5,579
101-00000-4104	PROPERTY TAX SANITATION	1,484,252	1,429,169	1,237,972	1,429,169	1,661,000	231,831 BC Cobb loss, but now @ 3 mills
101-00000-4140	INCOME TAX	7,506,472	7,600,000	5,428,128	7,600,000	7,650,000	50,000
		\$ 14,832,027	\$ 14,630,752	\$ 11,490,592	\$ 14,667,790	\$ 15,026,000	\$ 358,210
Licenses and permits							
101-00000-4202	BUSINESS LICENSES & PERMITS	31,623	29,500	8,375	29,500	29,500	-
101-00000-4203	LIQUOR LICENSES & TAX REBATE	44,955	45,000	53,720	53,720	50,000	(3,720)
101-00000-4204	CABLE TV LICENSES OR FEES	358,785	350,000	175,650	350,000	350,000	-
101-00000-4205	HOUSING LICENSES	45,575	48,000	8,515	11,000	8,000	(3,000) Decrease due to SAFEbuilt contract
101-00000-4206	INSPECTION FEE	190	-	422	-	-	-
101-00000-4207	CEMETERY-BURIAL PERMITS	89,170	110,000	66,409	110,000	90,000	(20,000)
101-00000-4208	BUILDING PERMITS	278,166	255,000	398,550	460,000	405,000	(55,000) Several large projects planned
101-00000-4209	ELECTRICAL PERMITS	67,128	82,000	70,127	90,000	86,000	(4,000)
101-00000-4210	PLUMBING PERMITS	26,519	31,000	40,335	45,000	47,000	2,000
101-00000-4211	HEATING PERMITS	62,305	60,000	53,743	65,000	61,000	(4,000)
101-00000-4212	POLICE GUN REGISTRATION	-	-	1,400	2,500	1,500	(1,000)
101-00000-4213	RENTAL PROPERTY REGISTRATION	117,535	120,000	139,790	120,000	150,000	30,000
101-00000-4221	VACANT BUILDING FEE	108,284	100,000	78,301	100,000	125,000	25,000 Increased blight fight efforts
101-00000-4224	TEMPORARY LIQUOR LICENSE	8,050	15,000	2,750	13,000	10,000	(3,000)
		\$ 1,238,285	\$ 1,245,500	\$ 1,098,087	\$ 1,449,720	\$ 1,413,000	\$ (36,720)
Federal grants							
101-00000-4300	FEDERAL GRANTS	117,324	42,675	49,614	83,324	46,370	(36,954)
		\$ 117,324	\$ 42,675	\$ 49,614	\$ 83,324	\$ 46,370	\$ (36,954)
State grants							
101-00000-4400	STATE GRANTS	13,819	15,000	7,587	15,000	15,000	- 302 Police Training
		\$ 13,819	\$ 15,000	\$ 7,587	\$ 15,000	\$ 15,000	-
State shared revenue							
101-00000-4502	STATE SALES TAX CONSTITUTIONAL	2,667,026	2,742,356	1,416,451	2,722,792	2,824,980	102,188 Based on current state estimates
101-00000-4503	STATE EVIP PAYMENTS	1,033,845	1,033,845	541,825	1,083,651	1,116,735	33,084
		\$ 3,700,871	\$ 3,776,201	\$ 1,958,276	\$ 3,806,443	\$ 3,941,715	\$ 135,272
Other charges for sales and services							
101-00000-4161	STREETLIGHTING SPECIAL ASSESSMENT	-	-	-	-	495,000	495,000 New Streetlighting Assessment
101-00000-4603	TAX COLLECTION FEE	267,293	245,300	229,269	245,300	289,276	43,976 1% admin fee on all mills
101-00000-4604	GARBAGE COLLECTION	46,624	48,000	30,066	48,000	40,000	(8,000)
101-00000-4606	ADMINISTRATION FEES	250,000	250,000	187,500	250,000	250,000	-
101-00000-4607	REIMBURSEMENT ELECTIONS	329	15,500	13,300	13,300	300	(13,000)
101-00000-4608	INDIRECT COST ALLOCATION	1,171,536	984,445	737,328	984,445	965,889	(18,556)
101-00000-4609	PROCUREMENT CARD REBATE	54,556	54,000	64,268	64,000	41,000	(23,000)

**City of Muskegon
Annual Budget & Quarterly Budget Reforecast - General Fund**

	Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments	
101-00000-4611	SPECIAL EVENTS REIMBURSEMENT	66,596	75,000	78,948	75,000	75,000	-	
101-00000-4612	CEMETERY SALE OF LOTS	31,482	25,000	23,292	25,000	25,000	-	
101-00000-4614	REIMBURSEMENT LOT CLEAN UP	32,462	35,000	17,797	24,000	10,000	(14,000)	Decrease due to SAFEbuilt contract
101-00000-4615	POLICE DEPARTMENT INCOME	67,322	45,000	49,131	65,000	65,000	-	
101-00000-4617	FIRE DEPARTMENT INCOME	2,843	2,200	2,416	3,500	3,500	-	
101-00000-4619	MISC. SALES AND SERVICES	2,452	3,000	1,620	3,000	3,000	-	
101-00000-4620	FIRE PROTECTION-STATE PROP	117,776	84,970	82,526	82,500	82,500	-	
101-00000-4621	ZONING & ENCROACHMENT FEES	11,164	11,000	10,120	11,000	11,000	-	
101-00000-4622	MISC. CLERK FEES	2,827	2,800	1,628	2,800	2,800	-	
101-00000-4624	TAX ABATEMENT APPLICATION FEES	5,904	6,000	750	6,000	6,000	-	
101-00000-4625	MISC. TREAS. FEES	42,948	50,000	7,008	45,000	50,000	5,000	
101-00000-4631	REIMBURSEMENT SCHOOL OFFICER	25,276	24,500	17,313	22,500	22,500	-	
101-00000-4633	OBSOLETE PROPERTY FEES	-	-	250	-	-	-	
101-00000-4634	PASSPORTS	4,160	3,500	4,050	4,800	3,500	(1,300)	
101-00000-4635	START UP CHARGE/REFUSE	10,615	10,000	6,600	10,000	10,000	-	
101-00000-4636	REFUSE BAG & BULK SALES	23,852	23,000	15,048	23,000	23,000	-	
101-00000-4637	APPLIANCE STICKER	25	300	25	300	300	-	
101-00000-4642	LIEN LOOK UPS	15,700	15,000	9,763	15,000	15,000	-	
101-00000-4648	FALSE ALARM FEES/POLICE	5,265	13,000	9,420	10,000	11,500	1,500	
101-00000-4649	CEMETERY-MISC. INCOME	17,369	20,000	10,904	20,000	15,000	(5,000)	
101-00000-4650	SENIOR CITIZENS TRANSPORTATION	8,382	-	-	-	-	-	
101-00000-4651	REIMBURSEMENT LOT MOWING	43,648	50,000	33,590	45,000	20,000	(25,000)	Decrease due to SAFEbuilt contract
101-00000-4652	MUSKEGON HEIGHTS ZONING	-	-	1,208	1,600	1,600	-	
101-00000-4654	FIRE RESPONSE FEE	-	-	2,500	3,000	3,000	-	
101-00000-4656	SITE PLAN REVIEW	3,600	3,500	1,700	3,500	3,500	-	
101-00000-4657	COLUMBARIUM NICHE	1,725	1,000	-	1,000	1,000	-	
101-00000-4658	IMPOUND FEES	38,844	42,000	25,700	37,000	35,000	(2,000)	
101-00000-4659	LANDLORDS ALERT	40	-	-	-	-	-	
101-00000-4660	MISC RECREATION INCOME	6,667	6,500	5,052	6,500	6,500	-	
101-00000-4661	LEASE GREAT LAKES NAVAL MEMORIAL	15,000	15,000	11,250	15,000	15,000	-	
101-00000-4663	FLEA MARKET AT FARMERS MARKET	30,935	35,000	16,919	35,000	35,000	-	
101-00000-4664	FARMERS MARKET INCOME	42,599	40,000	32,040	40,000	40,000	-	
101-00000-4665	LEASE BILLBOARDS	6,800	6,800	4,800	6,800	6,800	-	
101-00000-4670	PICNIC SHELTER	19,600	35,000	13,635	35,000	35,000	-	
101-00000-4671	MCGRAFT PARK	61,053	46,000	43,976	46,000	46,000	-	
101-00000-4673	RENTAL - CENTRAL DISPATCH	44,938	45,000	24,952	45,000	45,000	-	
101-00000-4674	RENTAL - CITY HALL	16,244	19,200	17,317	19,200	19,200	-	
101-00000-4675	RENTALS - BEACH	2,500	10,000	2,500	10,000	10,000	-	
\$ 2,618,951 \$ 2,401,515 \$ 1,847,479 \$ 2,403,045 \$ 2,838,665 \$ 435,620								
Fines and fees								
101-00000-4701	INCOME TAX-PENALTY & INTEREST	174,801	175,000	128,468	175,000	170,000	(5,000)	
101-00000-4702	DELINQUENT FEES	30,872	40,000	4,398	40,000	30,000	-	
101-00000-4703	INTEREST/LATE INVOICES	-	-	12	-	-	-	
101-00000-4704	PENALTIES/INTEREST/FINES	2,318	2,000	1,553	2,000	2,000	-	
101-00000-4751	CIVIL INFRACTIONS	-	-	-	-	25,000	25,000	Increased blight fight efforts
101-00000-4754	TRAFFIC FINES & FEES	77,803	90,000	46,275	70,000	62,000	(8,000)	Moratorium on 2-6 AM parking ban
101-00000-4755	COURT FEES	125,184	130,000	80,455	130,000	130,000	-	
\$ 410,978 \$ 437,000 \$ 261,161 \$ 417,000 \$ 419,000 \$ 12,000								

**City of Muskegon
Annual Budget & Quarterly Budget Reforecast - General Fund**

	Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments	
Other revenue								
101-00000-4800	MISC. & SUNDRY	9,208	5,000	2,277	5,000	5,000	-	
101-00000-4802	REIMB:DEMOS AND BOARD-UPS	10,639	10,000	7,620	8,000	10,000	2,000	
101-00000-4803	CDBG PROGRAM REIMBURSEMENTS	333,929	326,288	200,915	326,288	344,706	18,418	
101-00000-4805	CONTRIBUTIONS	3,755	11,000	5,880	11,000	11,000	-	
101-00000-4806	BIKE/PROPERTY AUCTIONS-POLICE	6,058	2,000	-	2,000	2,000	-	
101-00000-4811	FISHERMANS LANDING REIMBURSEMENT	17,471	16,500	18,196	18,000	16,500	(1,500)	
101-00000-4814	PROMOTIONAL PRODUCTS	25	25	109	25	25	-	
101-00000-4818	RECOVERY OF BAD DEBT	7,122	7,000	337	7,000	2,000	(5,000)	
101-00000-4821	CONTRIBUTIONS/GRANTS	2,250	22,000	-	22,000	79,000	57,000	Fire Radios/Rap grant/Forfeitures
101-00000-4823	CONTRIBUTIONS - DISC GOLF COURSE IMPROVE	4,480	-	-	-	-	-	
101-00000-4825	CONTRIBUTIONS - VETERAN'S PARK MAINT	16,155	16,500	19,387	19,000	16,500	(2,500)	
101-00000-4829	COMMUNITY FOUNDATION GRANT - MCGRAFT PAI	4,800	-	-	-	-	-	
101-00000-4830	CONTRIBUTIONS - WEST MI ECON DEV PARTNERS	-	-	4,000	2,000	-	(2,000)	
101-00000-4832	CONSUMERS ENERGY ESSENTIAL SERVICES	-	-	-	-	100,000	100,000	Anticipated Consumers settlement
101-00000-4841	GRANT: COMMUNITY FOUNDATION	10,000	15,000	15,000	15,000	54,000	39,000	PM improvements/recreation/trails
		\$ 425,892	\$ 431,313	\$ 273,721	\$ 435,313	\$ 640,731	\$ 205,418	
Interest & Operating Transfers								
101-00000-4902	OP. TRANS FROM SPECIAL REVENUE	52,995	79,249	79,922	79,249	106,500	27,251	Increase due to BRA RZ phaseout
101-00000-4903	OP. TRANS FROM DEBT SERVICE	50,000	50,000	37,500	50,000	38,000	(12,000)	Declining Hotel TIF Captured Values
101-00000-4904	OP. TRANS FROM CAPITAL PROJECTS	-	-	-	-	176,000	176,000	Public Improvement Fund PM Park
101-00000-4906	OP. TRANS FROM INTERNAL SERVICE FUND	200,000	-	-	-	-	-	One-time revenue (MMRMA) in FY13
101-00000-4908	OP. TRANS FROM NONEXPENDABLE	20,653	23,000	-	23,000	23,000	-	
101-00000-4970	INTEREST INCOME	69,568	50,000	14,452	50,000	50,000	-	
101-00000-4971	UNREALIZED GAIN (LOSS) ON INVESTMENT	(123,263)	-	273	-	-	-	
101-00000-4980	SALE OF FIXED ASSETS	-	1,000	-	1,000	-	(1,000)	
		\$ 269,953	\$ 203,249	\$ 132,147	\$ 203,249	\$ 393,500	\$ 190,251	
Total general fund revenues and other sources								
		\$ 23,628,100	\$ 23,183,205	\$ 17,118,664	\$ 23,480,884	\$ 24,733,981	\$ 1,253,097	

**DETAILED EXPENDITURE SUMMARY
BY VALUED ADDED CLASSIFICATION
AND BY FUNCTION**

Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function

		Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
I. Customer Value Added Activities							
40301 Police Department							
5100	SALARIES & BENEFITS	7,650,897	7,844,317	5,499,582	7,844,317	8,255,003	410,686
5200	SUPPLIES	63,751	97,280	70,865	97,280	99,225	1,945
5300	CONTRACTUAL SERVICES	893,404	818,350	610,763	818,350	818,350	-
5400	OTHER EXPENSES	16,611	15,000	6,225	15,000	15,000	-
5700	CAPITAL OUTLAYS	17,591	22,600	7,449	20,000	34,925	14,925
		\$ 8,642,254	\$ 8,797,547	\$ 6,194,884	\$ 8,794,947	\$ 9,222,503	\$ 427,556
		\$ 8,642,254	\$ 8,797,547	\$ 6,194,884	\$ 8,794,947	\$ 9,222,503	\$ 427,556
50336 Fire Department							
5100	SALARIES & BENEFITS	2,842,619	3,031,120	2,239,286	3,031,120	3,230,934	199,814
5200	SUPPLIES	103,835	83,000	99,747	118,000	117,700	(300)
5300	CONTRACTUAL SERVICES	420,775	401,900	323,595	411,900	181,800	(230,100)
5400	OTHER EXPENSES	3,514	3,850	4,323	7,000	7,600	600
5700	CAPITAL OUTLAYS	42,880	56,400	17,628	56,400	56,025	(375)
		\$ 3,413,623	\$ 3,576,270	\$ 2,684,579	\$ 3,624,420	\$ 3,594,059	\$ (30,361)
50338 New Central Fire Station							
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	58,416	60,000	40,046	60,000	60,000	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 58,416	\$ 60,000	\$ 40,046	\$ 60,000	\$ 60,000	\$ -
50387 Fire Safety Inspections							
5100	SALARIES & BENEFITS	164,533	102,067	-	102,067	-	(102,067)
5200	SUPPLIES	1,547	-	1,677	1,000	-	(1,000)
5300	CONTRACTUAL SERVICES	306,646	342,400	416,432	453,568	599,000	145,432
5400	OTHER EXPENSES	950	-	-	-	-	-
5700	CAPITAL OUTLAYS	(742)	-	6,563	6,800	-	(6,800)
		\$ 472,934	\$ 444,467	\$ 424,672	\$ 563,435	\$ 599,000	\$ 35,565
		\$ 3,944,973	\$ 4,080,737	\$ 3,149,297	\$ 4,247,855	\$ 4,253,059	\$ 5,204
60523 General Sanitation							
5100	SALARIES & BENEFITS	19,689	14,044	14,473	22,000	22,000	-
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	1,522,242	1,679,514	927,695	1,679,514	1,696,309	16,795
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
5900	OTHER FINANCING USES	200,000	200,000	150,000	200,000	-	(200,000)
		\$ 1,741,931	\$ 1,893,558	\$ 1,092,168	\$ 1,901,514	\$ 1,718,309	\$ (183,205)

Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function

		Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
60550	Stormwater Management						
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	12,994	15,000	-	10,000	10,000	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 12,994	\$ 15,000	\$ -	\$ 10,000	\$ 10,000	\$ -
60448	Streetlighting						
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	655,118	650,000	373,852	650,000	670,000	20,000
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	5,000	-	5,000	-	(5,000)
		\$ 655,118	\$ 655,000	\$ 373,852	\$ 655,000	\$ 670,000	\$ 15,000
60707	Senior Citizen Transit						
5100	SALARIES & BENEFITS	31,420	3,771	2,367	3,771	-	(3,771)
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	10,396	40,000	5,000	20,000	-	(20,000)
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 41,816	\$ 43,771	\$ 7,367	\$ 23,771	\$ -	\$ (23,771)
60446	Community Event Support						
5100	SALARIES & BENEFITS	13,668	10,000	9,218	12,000	10,000	(2,000)
5200	SUPPLIES	1,015	800	964	1,200	1,200	-
5300	CONTRACTUAL SERVICES	4,586	10,000	6,437	8,000	10,000	2,000
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 19,269	\$ 20,800	\$ 16,619	\$ 21,200	\$ 21,200	\$ -
70751	Parks Maintenance						
5100	SALARIES & BENEFITS	342,929	386,722	246,770	386,722	396,463	9,741
5200	SUPPLIES	54,898	89,720	46,694	89,720	89,688	(32)
5300	CONTRACTUAL SERVICES	603,317	651,937	401,186	651,937	651,969	32
5400	OTHER EXPENSES	4	-	-	-	-	-
5700	CAPITAL OUTLAYS	8,314	6,000	6,351	8,500	5,000	(3,500)
		\$ 1,009,462	\$ 1,134,379	\$ 701,001	\$ 1,136,879	\$ 1,143,120	\$ 6,241

Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function

		Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
70757	Mc Graft Park Maintenance						
5100	SALARIES & BENEFITS	3,935	8,095	4,628	8,095	8,299	204
5200	SUPPLIES	2,851	3,250	2,970	5,055	4,900	(155)
5300	CONTRACTUAL SERVICES	15,456	33,850	33,545	53,400	33,550	(19,850)
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	1,220	-	180	200	1,000	800
		\$ 23,462	\$ 45,195	\$ 41,323	\$ 66,750	\$ 47,749	\$ (19,001)
70276	Cemeteries Maintenance						
5100	SALARIES & BENEFITS	89,049	80,894	63,753	80,894	82,932	2,038
5200	SUPPLIES	5,258	6,810	2,554	6,810	7,950	1,140
5300	CONTRACTUAL SERVICES	259,567	256,806	181,881	256,806	254,436	(2,370)
5400	OTHER EXPENSES	1,563	-	-	-	8,230	8,230
5700	CAPITAL OUTLAYS	7,466	7,000	6,797	7,000	-	(7,000)
		\$ 362,903	\$ 351,510	\$ 254,985	\$ 351,510	\$ 353,548	\$ 2,038
70585	Parking Operations						
5100	SALARIES & BENEFITS	1,076	1,200	1,901	1,200	2,000	800
5200	SUPPLIES	-	-	150	200	-	(200)
5300	CONTRACTUAL SERVICES	4,189	4,000	2,672	3,800	3,800	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 5,265	\$ 5,200	\$ 4,723	\$ 5,200	\$ 5,800	\$ 600
70357	Graffiti Removal						
5100	SALARIES & BENEFITS	3,122	4,000	1,053	4,000	4,000	-
5200	SUPPLIES	91	200	22	200	200	-
5300	CONTRACTUAL SERVICES	640	4,661	343	4,661	4,661	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 3,853	\$ 8,861	\$ 1,418	\$ 8,861	\$ 8,861	\$ -
70863	Farmers' Market & Flea Market						
5100	SALARIES & BENEFITS	27,276	25,370	20,019	30,000	35,000	5,000
5200	SUPPLIES	2,913	2,700	150	2,700	3,150	450
5300	CONTRACTUAL SERVICES	33,051	31,188	22,998	40,000	54,254	14,254
5400	OTHER EXPENSES	25	100	-	100	500	400
5700	CAPITAL OUTLAYS	-	2,000	22	1,000	5,000	4,000
		\$ 63,265	\$ 61,358	\$ 43,189	\$ 73,800	\$ 97,904	\$ 24,104
		\$ 3,939,338	\$ 4,234,632	\$ 2,536,645	\$ 4,254,485	\$ 4,076,491	\$ (177,994)

Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function

	Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
70775 General Recreation						
5100 SALARIES & BENEFITS	3,062	-	-	-	-	-
5200 SUPPLIES	96	200	-	200	200	-
5300 CONTRACTUAL SERVICES	92,786	95,700	64,364	95,700	95,700	-
5400 OTHER EXPENSES	-	-	-	-	-	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 95,944	\$ 95,900	\$ 64,364	\$ 95,900	\$ 95,900	\$ -
80387 Environmental Services						
5100 SALARIES & BENEFITS	331,404	357,849	179,310	220,000	151,555	(68,445)
5200 SUPPLIES	10,649	8,300	5,049	8,300	8,300	-
5300 CONTRACTUAL SERVICES	194,996	233,240	223,657	477,389	659,775	182,386
5400 OTHER EXPENSES	547	2,000	70	300	1,000	700
5700 CAPITAL OUTLAYS	3,897	3,500	8,225	8,700	3,500	(5,200)
	\$ 541,493	\$ 604,889	\$ 416,311	\$ 714,689	\$ 824,130	\$ 109,441
	\$ 637,437	\$ 700,789	\$ 480,675	\$ 810,589	\$ 920,030	\$ 109,441
10875 Other - Contributions to Outside Agencies						
MUSKEGON AREA TRANSIT (MATS)	80,164	77,460	58,771	77,460	78,850	1,390
NEIGHBORHOOD ASSOCIATION GRANTS	17,738	21,000	12,000	21,000	21,000	-
MUSKEGON AREA FIRST	45,566	45,660	34,175	45,660	45,660	-
VETERANS MEMORIAL DAY COSTS	4,463	7,000	-	7,000	7,000	-
WEST MI ECONOMIC DEVELOPMENT PARTNERSHIP	-	3,000	-	3,000	3,000	-
DOWNTOWN MUSKEGON NOW	42,995	79,249	79,922	79,249	106,500	27,251
LAKESIDE BUSINESS DISTRICT	2,500	2,500	2,500	2,500	2,500	-
211 SERVICE	2,500	2,500	2,500	2,500	2,500	-
MLK DIVERSITY PROGRAM	1,000	1,000	1,000	1,000	1,000	-
MUSKEGON AREA LABOR MANAGEMENT (MALMC)	1,000	1,000	1,000	1,000	1,000	-
SUPPLEMENTAL MERS CONTRIBUTION	-	-	300,000	300,000	-	(300,000)
Contributions To Outside Agencies	\$ 197,926	\$ 240,369	\$ 491,868	\$ 540,369	\$ 269,010	\$ (271,359)
	\$ 197,926	\$ 240,369	\$ 491,868	\$ 540,369	\$ 269,010	\$ (271,359)
Total Customer Value Added Activities	\$ 17,361,928	\$ 18,054,074	\$ 12,853,369	\$ 18,648,245	\$ 18,741,093	\$ 92,848
As a Percent of Total General Fund Expenditures	76.5%	75.9%	76.1%	76.5%	75.8%	26.5%

Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function

		Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
II. Business Value Added Activities							
10101 City Commission							
5100	SALARIES & BENEFITS	66,891	66,778	50,429	66,778	68,461	1,683
5200	SUPPLIES	8,515	11,000	8,577	11,000	11,000	-
5300	CONTRACTUAL SERVICES	14,961	14,500	9,930	14,500	14,500	-
5400	OTHER EXPENSES	847	2,000	2,800	2,000	2,000	-
5700	CAPITAL OUTLAYS	2,295	1,500	740	1,500	1,500	-
		\$ 93,509	\$ 95,778	\$ 72,476	\$ 95,778	\$ 97,461	\$ 1,683
10102 City Promotions & Public Relations							
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	474	350	522	350	800	450
5300	CONTRACTUAL SERVICES	9,357	9,000	7,126	9,000	8,550	(450)
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 9,831	\$ 9,350	\$ 7,648	\$ 9,350	\$ 9,350	\$ -
10172 City Manager							
5100	SALARIES & BENEFITS	263,747	261,736	219,430	300,000	328,328	28,328
5200	SUPPLIES	538	1,400	1,597	1,400	1,400	-
5300	CONTRACTUAL SERVICES	4,196	7,500	13,887	15,000	15,000	-
5400	OTHER EXPENSES	336	-	2,218	3,000	3,000	-
5700	CAPITAL OUTLAYS	1,092	1,000	1,429	2,000	2,000	-
		\$ 269,909	\$ 271,636	\$ 238,561	\$ 321,400	\$ 349,728	\$ 28,328
10145 City Attorney							
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	830	2,000	850	2,000	2,000	-
5300	CONTRACTUAL SERVICES	320,106	340,000	257,959	340,000	345,000	5,000
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 320,936	\$ 342,000	\$ 258,809	\$ 342,000	\$ 347,000	\$ 5,000
		\$ 694,185	\$ 718,764	\$ 577,494	\$ 768,528	\$ 803,539	\$ 35,011
20228 Affirmative Action							
5100	SALARIES & BENEFITS	79,907	79,488	47,805	70,226	81,801	11,575
5200	SUPPLIES	239	750	165	400	750	350
5300	CONTRACTUAL SERVICES	1,051	1,627	3,782	10,392	2,027	(8,365)
5400	OTHER EXPENSES	151	800	52	300	800	500
5700	CAPITAL OUTLAYS	1,092	2,350	2,337	2,350	1,000	(1,350)
		\$ 82,440	\$ 85,015	\$ 54,141	\$ 83,668	\$ 86,378	\$ 2,710

**Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function**

		Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
20215	City Clerk & Elections						
5100	SALARIES & BENEFITS	266,352	266,716	204,915	266,716	273,434	6,718
5200	SUPPLIES	32,880	35,040	19,131	29,040	26,900	(2,140)
5300	CONTRACTUAL SERVICES	29,335	31,684	27,453	31,684	37,324	5,640
5400	OTHER EXPENSES	2,497	2,500	1,241	2,500	3,500	1,000
5700	CAPITAL OUTLAYS	6,189	1,000	1,534	7,000	2,500	(4,500)
		\$ 337,253	\$ 336,940	\$ 254,274	\$ 336,940	\$ 343,658	\$ 6,718
20220	Civil Service						
5100	SALARIES & BENEFITS	3,429	-	-	-	-	-
5200	SUPPLIES	-	500	455	500	500	-
5300	CONTRACTUAL SERVICES	82,446	85,050	43,089	85,050	85,050	-
5400	OTHER EXPENSES	2,563	2,800	3,385	2,800	2,800	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 88,438	\$ 88,350	\$ 46,929	\$ 88,350	\$ 88,350	\$ -
		\$ 508,131	\$ 510,305	\$ 355,344	\$ 508,958	\$ 518,386	\$ 9,428
30202	Finance Administration						
5100	SALARIES & BENEFITS	187,092	193,021	163,600	254,628	335,776	81,148
5200	SUPPLIES	2,961	2,970	1,931	2,970	2,975	5
5300	CONTRACTUAL SERVICES	172,202	174,300	87,487	108,742	62,562	(46,180)
5400	OTHER EXPENSES	1,166	500	810	1,000	1,000	-
5700	CAPITAL OUTLAYS	725	500	283	500	500	-
		\$ 364,146	\$ 371,291	\$ 254,111	\$ 367,840	\$ 402,813	\$ 34,973
30209	Assessing Services						
5100	SALARIES & BENEFITS	3,312	4,500	3,260	4,500	4,500	-
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	326,878	321,700	224,638	321,700	318,500	(3,200)
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 330,190	\$ 326,200	\$ 227,898	\$ 326,200	\$ 323,000	\$ (3,200)
30805	Arena Administration						
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	237,423	238,000	237,232	238,000	238,000	-
5400	OTHER EXPENSES	-	-	-	45,000	135,000	90,000
5700	CAPITAL OUTLAYS	1,538	1,550	1,476	1,550	1,550	-
		\$ 238,961	\$ 239,550	\$ 238,708	\$ 284,550	\$ 374,550	\$ 90,000

**Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function**

		Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
30205	Income Tax Administration						
5100	SALARIES & BENEFITS	310,903	337,493	236,925	337,493	227,780	(109,713)
5200	SUPPLIES	7,917	10,760	8,745	10,760	10,760	-
5300	CONTRACTUAL SERVICES	68,153	70,550	36,827	65,550	70,550	5,000
5400	OTHER EXPENSES	318	1,000	291	1,000	1,000	-
5700	CAPITAL OUTLAYS	1,475	2,500	4,513	2,500	2,500	-
		\$ 388,766	\$ 422,303	\$ 287,301	\$ 417,303	\$ 312,590	\$ (104,713)
30253	City Treasurer						
5100	SALARIES & BENEFITS	301,576	298,022	196,490	249,627	390,457	140,830
5200	SUPPLIES	69,608	66,000	46,813	66,000	66,000	-
5300	CONTRACTUAL SERVICES	111,392	109,000	74,907	109,000	109,000	-
5400	OTHER EXPENSES	882	800	293	800	800	-
5700	CAPITAL OUTLAYS	51	1,000	597	1,000	1,000	-
		\$ 483,509	\$ 474,822	\$ 319,100	\$ 426,427	\$ 567,257	\$ 140,830
30248	Information Systems Administration						
5100	SALARIES & BENEFITS	308,966	314,865	232,280	314,865	322,796	7,931
5200	SUPPLIES	159	2,156	705	2,354	2,590	236
5300	CONTRACTUAL SERVICES	25,747	44,284	26,199	30,652	50,514	19,862
5400	OTHER EXPENSES	6,947	12,000	5,926	5,926	12,000	6,074
5700	CAPITAL OUTLAYS	49,526	13,731	36,184	60,955	6,319	(54,636)
		\$ 391,345	\$ 387,036	\$ 301,294	\$ 414,752	\$ 394,219	\$ (20,533)
		\$ 2,196,917	\$ 2,221,202	\$ 1,628,412	\$ 2,237,072	\$ 2,374,429	\$ 137,357
60265	City Hall Maintenance						
5100	SALARIES & BENEFITS	41,519	34,267	27,842	36,000	36,907	907
5200	SUPPLIES	11,581	13,275	7,321	13,275	13,275	-
5300	CONTRACTUAL SERVICES	183,702	230,600	104,319	230,600	230,600	-
5400	OTHER EXPENSES	-	500	-	500	500	-
5700	CAPITAL OUTLAYS	7,495	6,900	10,149	6,900	6,900	-
		\$ 244,297	\$ 285,542	\$ 149,631	\$ 287,275	\$ 288,182	\$ 907
		\$ 244,297	\$ 285,542	\$ 149,631	\$ 287,275	\$ 288,182	\$ 907

**Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function**

	Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
80400 Planning, Zoning and Economic Development						
5100 SALARIES & BENEFITS	276,971	283,841	198,147	283,841	307,732	23,891
5200 SUPPLIES	3,228	4,000	1,922	4,000	4,000	-
5300 CONTRACTUAL SERVICES	15,171	61,770	21,568	32,830	72,710	39,880
5400 OTHER EXPENSES	2,418	3,000	2,165	3,000	3,500	500
5700 CAPITAL OUTLAYS	2,434	2,500	2,558	3,000	2,500	(500)
	\$ 300,222	\$ 355,111	\$ 226,360	\$ 326,671	\$ 390,442	\$ 63,771
	\$ 300,222	\$ 355,111	\$ 226,360	\$ 326,671	\$ 390,442	\$ 63,771
Total Business Value Added Activities	\$ 3,943,752	\$ 4,090,924	\$ 2,937,241	\$ 4,128,504	\$ 4,374,978	\$ 246,474
As a Percent of Total General Fund Expenditures	17.4%	17.2%	17.4%	16.9%	17.7%	70.4%
III. Fixed Budget Items						
30999 Transfers To Other Funds						
MAJOR STREET FUND	250,000	-	-	-	-	-
LOCAL STREET FUND	280,000	540,000	405,000	540,000	-	(540,000)
ENGINEERING	-	-	-	-	-	-
SIDEWALK	-	-	-	-	-	-
PUBLIC IMPROVEMENT FIRE EQUIPMENT RESERVE	-	-	-	-	-	-
ARENA MAINTENANCE	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
LDFA DEBT SERVICE FUND (SMARTZONE)	160,000	160,000	120,000	160,000	227,000	67,000
GENERAL INSURANCE	28,046	28,046	21,034	28,046	28,046	-
	\$ 718,046	\$ 728,046	\$ 546,034	\$ 728,046	\$ 255,046	\$ (473,000)
30851 General Insurance	233,873	251,656	230,648	251,656	240,000	(11,656)
30906 Debt Retirement	279,678	280,000	276,258	280,000	273,000	(7,000)
10891 Contingency and Bad Debt Expense	65,933	250,000	1,889	250,000	350,000	100,000

**Annual Budget & Quarterly Budget Reforecast - General Fund
General Fund Expenditure Summary By Function**

	Actual FY2013	Original Budget Estimate FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast
90000 Major Capital Improvements	105,683	121,000	38,384	97,000	499,500	
91301 MCGRAFT PARK IMPROVEMENTS	-	22,000	1,340	22,000	-	(22,000)
91302 VETERAN'S PARK UPGRADES	-	12,000	-	-	12,000	12,000
91303 PARKS IMPROVEMENTS: PM & BEUKEMA	-	20,000	-	8,000	15,000	7,000
91304 BOARDWALK REPAIRS	-	25,000	-	25,000	-	(25,000)
91116 ADA PROJECT 2011-2012	5,748	20,000	83	20,000	20,000	-
91119 CITY HALL TUCK POINTING & ROOF OVER PD	38,021	-	-	-	-	-
91120 VOIP PHONE SYSTEM	21,380	22,000	19,400	22,000	20,000	(2,000)
91125 BS&A FINANCIAL MANAGEMENT SOFTWARE	2,105	-	-	-	-	-
91129 JEFFERSON & APPLE CITY HALL PARKING LOT	28,056	-	-	-	-	-
91206 CITY HALL HVAC CLEANING	9,880	-	-	-	-	-
91305 CITY HALL WINDOWS	-	-	-	-	40,000	40,000
91401 PM PARK PLAYGROUND EQUIPMENT	-	-	-	-	220,000	220,000
91402 CEMETERY GIS	-	-	-	-	50,000	50,000
91403 FORCE CONTIUUM TOOLS/EQUIPMENT (TASERS)	-	-	-	-	30,000	30,000
91404 FIRE HURST TOOLS (CUTTER)	-	-	-	-	12,000	12,000
91405 FIRE STATION # 4 ROOF REPLACEMENT	-	-	-	-	18,000	18,000
91406 REPLACE FIRE DEPARTMENT RADIOS	-	-	-	-	62,500	62,500
99148 JAG GRANT	493	-	-	-	-	-
99152 DOJ JAG GRANT MUSKEGON HEIGHTS	-	-	17,561	-	-	-
Total Fixed-Budget Items	\$ 1,403,213	\$ 1,630,702	\$ 1,093,213	\$ 1,606,702	\$ 1,617,546	\$ 10,844
As a Percent of Total General Fund Expenditures	6.2%	6.9%	6.5%	6.6%	6.5%	3.1%
Total General Fund	\$ 22,708,893	\$ 23,775,700	\$ 16,883,823	\$ 24,383,451	\$ 24,733,617	\$ 350,166

Recap: Total General Fund By Line Item Expenditure Classification

5100 Salaries & Benefits	\$ 13,635,344	\$ 14,010,176	\$ 9,863,483	\$ 13,930,860	\$ 14,576,158	\$ 645,298
5200 Operating Supplies	385,834	442,461	329,576	474,714	475,463	749
5300 Contractual Services	7,122,498	7,560,136	5,533,385	8,129,750	7,972,501	(157,249)
5400 Other Expenses	107,272	296,850	31,688	340,226	548,230	208,004
5700 Capital Outlays	260,221	258,031	153,399	299,855	633,219	333,364
5900 All Other Financing Uses	1,197,724	1,208,046	972,292	1,208,046	528,046	(680,000)
Total General Fund	\$ 22,708,893	\$ 23,775,700	\$ 16,883,823	\$ 24,383,451	\$ 24,733,617	\$ 350,166

City of Muskegon
Comparison of Revenues and Costs for Selected General Fund Operations

	Actual 2013	Original Budget Estimate 2013-14	Actual Through March 2014	Revised Estimate 2013-14	Original Budget Estimate 2014-15
Sanitation					
Revenues					
PROPERTY TAX SANITATION	\$ 1,484,252	\$ 1,429,169	\$ 1,237,972	\$ 1,429,169	\$ 1,661,000
GARBAGE COLLECTION	46,624	48,000	30,066	48,000	40,000
START UP CHARGE/REFUSE	10,615	10,000	6,600	10,000	10,000
REFUSE BAG & BULK SALES	23,852	23,000	15,048	23,000	23,000
APPLIANCE STICKER	25	300	25	300	300
	<u>1,565,368</u>	<u>1,510,469</u>	<u>1,289,711</u>	<u>1,510,469</u>	<u>1,734,300</u>
Expenditures					
GENERAL SANITATION	1,741,931	1,893,558	1,092,168	1,901,514	1,718,309
	<u>1,741,931</u>	<u>1,893,558</u>	<u>1,092,168</u>	<u>1,901,514</u>	<u>1,718,309</u>
Excess (Shortfall)	\$ (176,563)	\$ (383,089)	\$ 197,543	\$ (391,045)	\$ 15,991
Cemeteries					
Revenues					
CEMETERY-BURIAL PERMITS	\$ 67,128	\$ 82,000	\$ 70,127	\$ 90,000	\$ 86,000
CEMETERY SALE OF LOTS	31,482	25,000	23,292	25,000	25,000
CEMETERY-MISC. INCOME	17,369	20,000	10,904	20,000	15,000
COLUMBARIUM NICHE	1,725	1,000	-	1,000	1,000
PERPETUAL CARE INTEREST	20,653	23,000	-	23,000	23,000
	<u>138,357</u>	<u>151,000</u>	<u>104,323</u>	<u>159,000</u>	<u>150,000</u>
Expenditures					
	362,903	351,510	254,985	351,510	353,548
	<u>362,903</u>	<u>351,510</u>	<u>254,985</u>	<u>351,510</u>	<u>353,548</u>
Excess (Shortfall)	\$ (224,546)	\$ (200,510)	\$ (150,662)	\$ (192,510)	\$ (203,548)
Farmers' Market					
Revenues					
FLEA MARKET AT FARMERS MARKET	\$ 30,935	\$ 35,000	\$ 16,919	\$ 35,000	\$ 35,000
FARMERS MARKET INCOME	42,599	40,000	32,040	40,000	40,000
	<u>73,534</u>	<u>75,000</u>	<u>48,959</u>	<u>75,000</u>	<u>75,000</u>
Expenditures					
	63,265	61,358	43,189	73,800	97,904
	<u>63,265</u>	<u>61,358</u>	<u>43,189</u>	<u>73,800</u>	<u>97,904</u>
Excess (Shortfall)	\$ 10,269	\$ 13,642	\$ 5,770	\$ 1,200	\$ (22,904)
Fire Safety Inspections					
Revenues					
BUILDING PERMITS	\$ 278,166	\$ 255,000	\$ 398,550	\$ 460,000	\$ 405,000
ELECTRICAL PERMITS	67,128	82,000	70,127	90,000	86,000
PLUMBING PERMITS	26,519	31,000	40,335	45,000	47,000
HEATING PERMITS	62,305	60,000	53,743	65,000	61,000
	<u>434,118</u>	<u>428,000</u>	<u>562,755</u>	<u>660,000</u>	<u>599,000</u>
Expenditures					
	472,934	444,467	424,672	563,435	599,000
	<u>472,934</u>	<u>444,467</u>	<u>424,672</u>	<u>563,435</u>	<u>599,000</u>
Excess (Shortfall)	\$ (38,816)	\$ (16,467)	\$ 138,083	\$ 96,565	\$ -
Environmental Services					
Revenues					
HOUSING LICENSES	\$ 45,575	\$ 48,000	\$ 8,515	\$ 11,000	\$ 8,000
INSPECTION FEE	190	-	422	-	-
RENTAL PROPERTY REGISTRATION	117,535	120,000	139,790	120,000	150,000
VACANT BUILDING FEE	108,284	100,000	78,301	100,000	125,000
REIMBURSEMENT LOT CLEAN UP	32,462	35,000	17,797	24,000	10,000
REIMBURSEMENT LOT MOWING	43,648	50,000	33,590	45,000	20,000
	<u>347,694</u>	<u>353,000</u>	<u>278,415</u>	<u>300,000</u>	<u>313,000</u>
Expenditures					
	541,493	604,889	416,311	714,689	824,130
	<u>541,493</u>	<u>604,889</u>	<u>416,311</u>	<u>714,689</u>	<u>824,130</u>
Excess (Shortfall)	\$ (193,799)	\$ (251,889)	\$ (137,896)	\$ (414,689)	\$ (511,130)

CITY OF MUSKEGON, MICHIGAN
Budget for the Year Beginning July 1, 2014

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CITY OF MUSKEGON, MICHIGAN
Budget for the Year Beginning July 1, 2014
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City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
202 Major Streets and State Trunklines Fund							
Available Fund Balance - BOY	\$ 2,507,008	\$ 1,365,652	\$ 2,153,684	\$ 2,153,684	\$ 1,379,902	\$ (773,782)	
Means of Financing							
Special assessments	\$ 125,674	\$ 120,000	\$ -	\$ 120,000	\$ 105,000	\$ (15,000)	
Federal & state grants	796,438	1,005,000	3,887	1,005,000	1,298,000	293,000	
State shared revenue	2,564,176	2,682,945	1,405,794	2,771,945	2,621,844	(150,101)	
Interest income	24,246	25,000	2,690	25,000	20,000	(5,000)	
Operating transfers in	250,000	-	-	-	-	-	
Other	35,793	20,000	39,310	20,000	20,000	-	
	\$ 3,796,327	\$ 3,852,945	\$ 1,451,681	\$ 3,941,945	\$ 4,064,844	\$ 122,899	
60900 Operating Expenditures							
5100 Salaries & Benefits	\$ 548,724	\$ 696,909	\$ 421,353	\$ 696,909	\$ 719,196	\$ 22,287	
5200 Operating Supplies	173,777	259,200	183,874	259,200	259,200	-	
5300 Contractual Services	972,191	972,415	664,522	972,415	972,415	-	
5400 Other Expenses	22,340	500	350	500	500	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	232,791	231,703	232,414	231,703	231,265	(438)	Debt service on 2011 MTF bonds
	\$ 1,949,823	\$ 2,160,727	\$ 1,502,513	\$ 2,160,727	\$ 2,182,576	\$ 21,849	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	2,199,828	2,755,000	1,362,452	2,555,000	2,195,000	(360,000)	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 2,199,828	\$ 2,755,000	\$ 1,362,452	\$ 2,555,000	\$ 2,195,000	\$ (360,000)	
	\$ 4,149,651	\$ 4,915,727	\$ 2,864,965	\$ 4,715,727	\$ 4,377,576	\$ (338,151)	
Available Fund Balance - EOY	\$ 2,153,684	\$ 302,870	\$ 740,400	\$ 1,379,902	\$ 1,067,170	\$ (312,732)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
203 Local Streets Fund							
Available Fund Balance - BOY	\$ 826,851	\$ 161,357	\$ 422,159	\$ 422,159	\$ 515,308	\$ 93,149	
Means of Financing							
Special assessments	\$ 127,402	\$ 90,000	\$ -	\$ 90,000	\$ 80,000	\$ (10,000)	
Federal & state grants	-	-	-	-	32,000	32,000	
Metro act fees	143,669	140,000	-	140,000	140,000	-	
State shared revenue	644,593	640,698	381,066	740,698	757,838	17,139	
Interest income	18,057	20,000	1,716	20,000	17,000	(3,000)	
Operating transfers in	680,000	740,000	555,000	740,000	-	(740,000)	FY2015 no transfers from GF
Other	5,899	15,000	10,661	15,000	15,000	-	
	\$ 1,619,620	\$ 1,645,698	\$ 948,443	\$ 1,745,698	\$ 1,041,838	\$ (703,861)	
60900 Operating Expenditures							
5100 Salaries & Benefits	\$ 417,786	\$ 464,049	\$ 309,753	\$ 464,049	\$ 478,890	\$ 14,841	
5200 Operating Supplies	114,772	140,000	50,274	140,000	140,000	-	
5300 Contractual Services	591,674	820,000	417,832	820,000	820,000	-	
5400 Other Expenses	(140)	500	-	500	500	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 1,124,092	\$ 1,424,549	\$ 777,859	\$ 1,424,549	\$ 1,439,390	\$ 14,841	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	900,220	350,000	19,746	228,000	732,000	504,000	
	\$ 900,220	\$ 350,000	\$ 19,746	\$ 228,000	\$ 732,000	\$ 504,000	
	\$ 2,024,312	\$ 1,774,549	\$ 797,605	\$ 1,652,549	\$ 2,171,390	\$ 518,841	
Available Fund Balance - EOY	\$ 422,159	\$ 32,506	\$ 572,997	\$ 515,308	\$ (614,244)	\$ (1,129,552)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
257 Budget Stabilization Fund							
Available Fund Balance - BOY	\$ 1,500,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ -	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	-	-	-	-	-	-	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	200,000	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	
70805 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Available Fund Balance - EOY	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ -	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
264 Criminal Forfeitures Fund							
Available Fund Balance - BOY	\$ 149,174	\$ 164,719	\$ 172,578	\$ 172,578	\$ 183,748	\$ 11,170	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	840	700	584	700	700	-	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	24,915	18,000	15,942	18,000	18,000	-	
	\$ 25,755	\$ 18,700	\$ 16,526	\$ 18,700	\$ 18,700	\$ -	
70805 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	2,286	5,000	-	7,500	5,000	(2,500)	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	65	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	15,000	15,000	Force Contium Equipment (tasers)
	\$ 2,351	\$ 5,000	\$ -	\$ 7,500	\$ 20,000	\$ 12,500	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	30	-	30	-	(30)	
	\$ -	\$ 30	\$ -	\$ 30	\$ -	\$ (30)	
	\$ 2,351	\$ 5,030	\$ -	\$ 7,530	\$ 20,000	\$ 12,470	
Available Fund Balance - EOY	\$ 172,578	\$ 178,389	\$ 189,104	\$ 183,748	\$ 182,448	\$ (1,300)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
285 Tree Replacement Fund							
Available Fund Balance - BOY	\$ 4,999	\$ 1,049	\$ 1,479	\$ 1,479	\$ 2,029	\$ 550	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	5,000	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	14	50	5	50	50	-	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	2,496	1,500	-	1,500	1,500	-	
	\$ 7,510	\$ 1,550	\$ 5	\$ 1,550	\$ 1,550	\$ -	
70805 Operating Expenditures							
5100 Salaries & Benefits	\$ 3,659	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	5,350	1,000	329	1,000	1,000	-	
5300 Contractual Services	2,021	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 11,030	\$ 1,000	\$ 329	\$ 1,000	\$ 1,000	\$ -	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 11,030	\$ 1,000	\$ 329	\$ 1,000	\$ 1,000	\$ -	
Available Fund Balance - EOY	\$ 1,479	\$ 1,599	\$ 1,155	\$ 2,029	\$ 2,579	\$ 550	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
295 Brownfield Redevelopment Authority (Betten Project)							
Available Fund Balance - BOY	\$ (1,503,400)	\$ (1,513,615)	\$ (1,409,027)	\$ (1,409,027)	\$ (1,439,323)	\$ (30,296)	
Means of Financing							
Property taxes	\$ 156,765	\$ 127,690	\$ 126,684	\$ 126,684	\$ 124,278	\$ (2,406)	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	716	600	356	600	600	-	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 157,481	\$ 128,290	\$ 127,040	\$ 127,284	\$ 124,878	\$ (2,406)	
70805 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	7,803	7,803	1/2 SET Capture to MEDC
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	63,108	157,580	49,685	157,580	157,580	-	
	\$ 63,108	\$ 157,580	\$ 49,685	\$ 157,580	\$ 165,383	\$ 7,803	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 63,108	\$ 157,580	\$ 49,685	\$ 157,580	\$ 165,383	\$ 7,803	
Available Fund Balance - EOY	\$ (1,409,027)	\$ (1,542,905)	\$ (1,331,672)	\$ (1,439,323)	\$ (1,479,828)	\$ (40,505)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
296 Brownfield Redevelopment Authority (Mall Area Project)							
Available Fund Balance - BOY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Means of Financing							
Property taxes	\$ 42,995	\$ 79,249	\$ 79,922	\$ 79,922	\$ 106,500	\$ 26,578	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	-	-	-	-	-	-	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 42,995	\$ 79,249	\$ 79,922	\$ 79,922	\$ 106,500	\$ 26,578	
70805 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	42,995	79,249	79,922	79,922	106,500	26,578	
	\$ 42,995	\$ 79,249	\$ 79,922	\$ 79,922	\$ 106,500	\$ 26,578	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 42,995	\$ 79,249	\$ 79,922	\$ 79,922	\$ 106,500	\$ 26,578	
Available Fund Balance - EOY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
290 Local Development Finance Authority III Fund - Edison Landing (Smartzone)							
Available Fund Balance - BOY	\$ 96,745	\$ 94,556	\$ 30,266	\$ 30,266	\$ 42,358	\$ 12,092	
Means of Financing							
Property taxes	\$ 85,627	\$ 137,713	\$ 137,742	\$ 137,742	\$ 101,273	\$ (36,469)	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	150	150	82	150	150	-	
Operating transfers in - General Fund	160,000	160,000	120,000	160,000	227,000	67,000	
Other	75,000	75,000	100,000	100,000	100,000	-	Comm Foundation & Lakefront LLC
	\$ 320,777	\$ 372,863	\$ 357,824	\$ 397,892	\$ 428,423	\$ 30,531	
70805 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	500	-	500	500	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	387,256	385,300	153,683	385,300	439,500	54,200	
	\$ 387,256	\$ 385,800	\$ 153,683	\$ 385,800	\$ 440,000	\$ 54,200	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 387,256	\$ 385,800	\$ 153,683	\$ 385,800	\$ 440,000	\$ 54,200	
Available Fund Balance - EOY	\$ 30,266	\$ 81,619	\$ 234,407	\$ 42,358	\$ 30,781	\$ (11,577)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
305 Tax Increment Finance Authority Fund							
Available Fund Balance - BOY	\$ 19,639	\$ 14,278	\$ 14,163	\$ 14,163	\$ 975	\$ (13,188)	
Means of Financing							
Property taxes	\$ 44,439	\$ 36,612	\$ 36,624	\$ 36,612	\$ 38,000	\$ 1,388	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	85	200	24	200	40	(160)	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 44,524	\$ 36,812	\$ 36,648	\$ 36,812	\$ 38,040	\$ 1,228	
70805 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	50,000	50,000	37,500	50,000	38,000	(12,000)	
	\$ 50,000	\$ 50,000	\$ 37,500	\$ 50,000	\$ 38,000	\$ (12,000)	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 50,000	\$ 50,000	\$ 37,500	\$ 50,000	\$ 38,000	\$ (12,000)	
Available Fund Balance - EOY	\$ 14,163	\$ 1,090	\$ 13,311	\$ 975	\$ 1,015	\$ 40	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
394 Downtown Development Authority Fund							
Available Fund Balance - BOY	\$ 186,771	\$ 166,941	\$ 167,477	\$ 167,477	\$ 85,396	\$ (82,081)	
Means of Financing							
Property taxes	\$ 313,432	\$ 292,531	\$ 249,307	\$ 249,307	\$ 244,067	\$ (5,240)	Declining taxable values
Federal & state grants	-	-	-	-	-	-	
State proposal A reimbursement revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	1,435	1,150	589	1,150	800	(350)	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - PIF	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 314,867	\$ 293,681	\$ 249,896	\$ 250,457	\$ 244,867	\$ (5,590)	
70805 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	250	-	250	250	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	334,161	332,288	22,754	332,288	329,588	(2,700)	
	\$ 334,161	\$ 332,538	\$ 22,754	\$ 332,538	\$ 329,838	\$ (2,700)	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 334,161	\$ 332,538	\$ 22,754	\$ 332,538	\$ 329,838	\$ (2,700)	
Available Fund Balance - EOY	\$ 167,477	\$ 128,084	\$ 394,619	\$ 85,396	\$ 425	\$ (84,971)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
408 Arena Improvement Fund							
Available Fund Balance - BOY	\$ 23,779	\$ 6,479	\$ 4,867	\$ 4,867	\$ 14,067	\$ 9,200	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	8,165	14,000	11,370	14,000	14,000	-	
Interest income	97	200	474	200	200	-	
Operating transfers in	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 8,262	\$ 14,200	\$ 11,844	\$ 14,200	\$ 14,200	\$ -	
30906 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	5,000	-	5,000	5,000	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	27,174	-	4,057	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 27,174	\$ 5,000	\$ 4,057	\$ 5,000	\$ 5,000	\$ -	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 27,174	\$ 5,000	\$ 4,057	\$ 5,000	\$ 5,000	\$ -	
Available Fund Balance - EOY	\$ 4,867	\$ 15,679	\$ 12,654	\$ 14,067	\$ 23,267	\$ 9,200	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
403 Sidewalk Improvement Fund							
Available Fund Balance - BOY	\$ 575,774	\$ 468,965	\$ 469,488	\$ 469,488	\$ 358,348	\$ (111,140)	
Means of Financing							
Special assessments	\$ 39,349	\$ 35,000	\$ -	\$ 35,000	\$ 35,000	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	6,681	6,000	1,575	6,000	5,000	(1,000)	
Operating transfers in	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 46,030	\$ 41,000	\$ 1,575	\$ 41,000	\$ 40,000	\$ (1,000)	
30906 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	152,080	152,140	8,570	152,140	156,875	4,735	
	\$ 152,080	\$ 152,140	\$ 8,570	\$ 152,140	\$ 156,875	\$ 4,735	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	236	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 236	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 152,316	\$ 152,140	\$ 8,570	\$ 152,140	\$ 156,875	\$ 4,735	
Available Fund Balance - EOY	\$ 469,488	\$ 357,825	\$ 462,493	\$ 358,348	\$ 241,473	\$ (116,875)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
404 Public Improvement Fund							
Available Fund Balance - BOY	\$ 559,637	\$ 709,558	\$ 677,857	\$ 677,857	\$ 335,357	\$ (342,500)	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property taxes	-	-	-	-	-	-	
Federal & state grants	-	-	-	-	62,000	62,000	Nims Park & Farmers Market
Charges for services	-	-	-	-	-	-	
Sales of property	1	5,000	28,825	5,000	5,000	-	
Interest income	3,554	7,500	2,863	7,500	3,500	(4,000)	
Operating transfers in	-	-	-	-	-	-	
Other	320,409	200,000	62	200,000	200,000	-	MMRMA dividends earmarked for - economic development and fire equipment replacement
	\$ 323,964	\$ 212,500	\$ 31,750	\$ 212,500	\$ 270,500	\$ 58,000	
30936 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	5,000	-	5,000	5,000	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	132,000	132,000	Mrkt Kitchen/Nims Pk/Beach Warn
	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 137,000	\$ 132,000	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	205,744	550,000	543,436	550,000	132,000	(418,000)	
	\$ 205,744	\$ 550,000	\$ 543,436	\$ 550,000	\$ 132,000	\$ (418,000)	
	\$ 205,744	\$ 555,000	\$ 543,436	\$ 555,000	\$ 269,000	\$ (286,000)	
Available Fund Balance - EOY	\$ 677,857	\$ 367,058	\$ 166,171	\$ 335,357	\$ 336,857	\$ 1,500	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
482 State Grants Fund							
Available Fund Balance - BOY	\$ 147,766	\$ 127,550	\$ 126,257	\$ 126,257	\$ 126,257	\$ -	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	49,875	381,000	90,224	492,500	2,260,000	1,767,500	SAW GRANT, TRAIL
Sales of Property	-	-	-	-	-	-	
Interest income	1,708	2,500	1,813	816	2,000	1,184	
Operating transfers in	-	-	-	-	-	-	
Other	-	30,000	-	35,900	-	(35,900)	SCHOOL BLIGHT CONTRIBUTION
	\$ 51,583	\$ 413,500	\$ 92,037	\$ 529,216	\$ 2,262,000	\$ 1,732,784	
30936 Operating Expenditures							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	73,092	23,216	-	23,216	23,216	-	LOAN REPAYMENT
5700 Capital Outlays	-	411,000	244,673	506,000	2,260,000	1,754,000	SAW, MUSK TRAIL
	\$ 73,092	\$ 434,216	\$ 244,673	\$ 529,216	\$ 2,283,216	\$ 1,754,000	
	\$ 73,092	\$ 434,216	\$ 244,673	\$ 529,216	\$ 2,283,216	\$ 1,754,000	
Available Fund Balance - EOY	\$ 126,257	\$ 106,834	\$ (26,379)	\$ 126,257	\$ 105,041	\$ (21,216)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
594 Marina & Launch Ramp Fund							
Available Cash Balance - BOY	\$ 263,362	\$ 232,436	\$ 206,007	\$ 206,007	\$ 204,680	\$ (1,327)	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	88,046	175,000	52,280	210,000	200,000	(10,000)	
State shared revenue	-	-	-	-	-	-	
Charges for services	220,853	180,000	151,781	180,000	180,000	-	
Interest income	1,383	800	790	800	800	-	
Operating transfers in	-	-	-	-	-	-	
Other	13,377	4,000	7,711	4,000	4,000	-	
	\$ 323,659	\$ 359,800	\$ 212,562	\$ 394,800	\$ 384,800	\$ (10,000)	
70756 Operating Expenditures - Marina							
5100 Salaries & Benefits	\$ 27,517	\$ 26,812	\$ 16,392	\$ 26,812	\$ 27,669	\$ 857	
5200 Operating Supplies	7,010	7,600	3,429	8,200	8,700	500	
5300 Contractual Services	169,707	118,415	77,211	118,415	113,762	(4,653)	
5400 Other Expenses	89	200	-	200	250	50	
5700 Capital Outlays	1,709	17,500	90	20,000	16,800	(3,200)	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses (e.g. Debt Principal)	70,590	-	-	-	-	-	
	\$ 276,622	\$ 170,527	\$ 97,122	\$ 173,627	\$ 167,181	\$ (6,446)	
70759 Operating Expenditures - Ramps							
5100 Salaries & Benefits	\$ 186	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	
5200 Operating Supplies	946	1,000	65	1,000	1,000	-	
5300 Contractual Services	6,808	10,500	7,068	10,500	10,500	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses (e.g. Debt Principal)	-	-	-	-	-	-	
	\$ 7,940	\$ 12,500	\$ 7,133	\$ 12,500	\$ 12,500	\$ -	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	96,452	175,000	35,788	210,000	400,000	190,000	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 96,452	\$ 175,000	\$ 35,788	\$ 210,000	\$ 400,000	\$ 190,000	
	\$ 381,014	\$ 358,027	\$ 140,043	\$ 396,127	\$ 579,681	\$ 183,554	
Available Cash Balance - EOY	\$ 206,007	\$ 234,209	\$ 278,526	\$ 204,680	\$ 9,799	\$ (194,881)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
661 Equipment Fund							
Available Cash Balance - BOY	\$ 1,819,863	\$ 1,546,209	\$ 1,821,689	\$ 1,821,689	\$ 518,832	\$ (1,302,857)	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	84,000	-	(84,000)	
State shared revenue	-	-	-	-	-	-	
Charges for services	2,171,472	2,100,000	1,445,142	2,100,000	2,100,000	-	
Interest income	27,585	27,500	25,339	27,500	27,500	-	
Operating transfers in	-	-	-	-	-	-	
Other	87,613	100,000	50,091	100,000	100,000	-	
	\$ 2,286,670	\$ 2,227,500	\$ 1,520,572	\$ 2,311,500	\$ 2,227,500	\$ (84,000)	
60932 Operating Expenditures							
5100 Salaries & Benefits	\$ 417,357	\$ 421,002	\$ 302,737	\$ 421,002	\$ 434,465	\$ 13,463	
5200 Operating Supplies	855,383	899,700	771,545	899,700	930,700	31,000	
5300 Contractual Services	775,120	767,748	601,403	767,748	777,434	9,686	
5400 Other Expenses	828	2,000	195	2,000	2,000	-	
5700 Capital Outlays	421,622	1,134,000	831,688	1,523,907	363,500	(1,160,407)	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses (e.g. Debt Principal)	(185,466)	-	-	-	-	-	
	\$ 2,284,844	\$ 3,224,450	\$ 2,507,568	\$ 3,614,357	\$ 2,508,099	\$ (1,106,258)	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 2,284,844	\$ 3,224,450	\$ 2,507,568	\$ 3,614,357	\$ 2,508,099	\$ (1,106,258)	
Available Cash Balance - EOY	\$ 1,821,689	\$ 549,259	\$ 834,693	\$ 518,832	\$ 238,233	\$ (280,599)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
642 Public Service Building Fund							
Available Cash Balance - BOY	\$ 383,301	\$ 428,846	\$ 435,245	\$ 435,245	\$ 532,387	\$ 97,142	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	1,085,289	1,087,448	813,967	1,087,448	1,087,448	-	
Interest income	2,201	6,000	1,548	6,000	6,000	-	
Operating transfers in	-	-	-	-	-	-	
Other	210	-	-	-	-	-	
	\$ 1,087,700	\$ 1,093,448	\$ 815,515	\$ 1,093,448	\$ 1,093,448	\$ -	
60442 Operating Expenditures							
5100 Salaries & Benefits	\$ 586,104	\$ 595,176	\$ 429,288	\$ 595,176	\$ 618,075	\$ 22,899	
5200 Operating Supplies	18,315	16,650	7,676	16,650	16,650	-	
5300 Contractual Services	296,295	302,480	206,134	302,480	302,480	-	
5400 Other Expenses	691	750	710	2,000	750	(1,250)	
5700 Capital Outlays	10,389	22,300	30,470	30,000	22,300	(7,700)	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses and Adjustments (e.g. Debt Principal)	2,896	-	-	-	-	-	
	\$ 914,690	\$ 937,356	\$ 674,278	\$ 946,306	\$ 960,255	\$ 13,949	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	121,066	50,000	15,025	50,000	20,000	(30,000)	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 121,066	\$ 50,000	\$ 15,025	\$ 50,000	\$ 20,000	\$ (30,000)	
	\$ 1,035,756	\$ 987,356	\$ 689,303	\$ 996,306	\$ 980,255	\$ (16,051)	
Available Cash Balance - EOY	\$ 435,245	\$ 534,938	\$ 561,457	\$ 532,387	\$ 645,580	\$ 113,193	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
643 Engineering Services Fund							
Available Cash Balance - BOY	\$ 53,417	\$ 102,181	\$ 123,887	\$ 123,887	\$ 148,756	\$ 24,869	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	451,922	437,000	113,029	400,000	437,000	37,000	
Interest income	564	500	234	500	500	-	
Operating transfers in	-	-	-	-	-	-	
Other	72,362	80,000	2,879	80,000	80,000	-	
	\$ 524,848	\$ 517,500	\$ 116,142	\$ 480,500	\$ 517,500	\$ 37,000	
60447 Operating Expenditures							
5100 Salaries & Benefits	\$ 320,345	\$ 324,088	\$ 237,474	\$ 324,088	\$ 334,452	\$ 10,364	
5200 Operating Supplies	7,713	9,730	5,399	9,730	9,730	-	
5300 Contractual Services	99,008	99,613	69,409	99,613	99,613	-	
5400 Other Expenses	1,636	1,000	117	1,000	1,000	-	
5700 Capital Outlays	5,432	11,200	6,497	11,200	11,200	-	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses and Adjustments (e.g. Debt Principal)	13,297	-	-	-	-	-	
	\$ 447,431	\$ 445,631	\$ 318,896	\$ 445,631	\$ 455,995	\$ 10,364	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	6,947	10,000	25,251	10,000	10,000	-	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 6,947	\$ 10,000	\$ 25,251	\$ 10,000	\$ 10,000	\$ -	
	\$ 454,378	\$ 455,631	\$ 344,147	\$ 455,631	\$ 465,995	\$ 10,364	
Available Cash Balance - EOY	\$ 123,887	\$ 164,050	\$ (104,118)	\$ 148,756	\$ 200,261	\$ 51,505	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
677 General Insurance Fund							
Available Cash Balance - BOY	\$ 1,933,642	\$ 1,915,067	\$ 880,314	\$ 880,314	\$ 892,982	\$ 12,668	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	3,021,299	3,250,000	2,499,632	3,250,000	3,250,000	-	
Interest income	23,989	20,000	18,942	20,000	20,000	-	
Retiree Health Reimbursement	798,600	750,000	624,891	750,000	750,000	-	
MMRMA dividend payment	-	-	-	-	-	-	
Operating transfers in	28,046	28,046	21,034	28,046	28,046	-	
Other	-	-	-	-	-	-	
	\$ 3,871,934	\$ 4,048,046	\$ 3,164,499	\$ 4,048,046	\$ 4,048,046	\$ -	
30851 Operating Expenditures							
5100 Salaries & Benefits	\$ 32,185	\$ 32,178	\$ 48,639	\$ 32,178	\$ 32,988	\$ 810	
5200 Operating Supplies	540	200	510	200	200	-	
5300 Contractual Services	4,029,298	4,000,000	2,730,800	4,000,000	4,000,000	-	
5400 Other Expenses	490	1,000	1,243	1,000	1,000	-	
5700 Capital Outlays	3,310	2,000	777	2,000	2,000	-	
5900 Other Financing Uses	600,000	-	-	-	-	-	
Other Cash Uses and Adjustments (e.g. Debt Principal)	259,439	-	-	-	-	-	
	\$ 4,925,262	\$ 4,035,378	\$ 2,781,969	\$ 4,035,378	\$ 4,036,188	\$ 810	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 4,925,262	\$ 4,035,378	\$ 2,781,969	\$ 4,035,378	\$ 4,036,188	\$ 810	
Available Cash Balance - EOY	\$ 880,314	\$ 1,927,735	\$ 1,262,844	\$ 892,982	\$ 904,840	\$ 11,858	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
590 Sewer Fund							
Available Cash Balance - BOY	\$ 3,701,462	\$ 3,655,685	\$ 4,158,969	\$ 4,158,969	\$ 3,918,909	\$ (240,060)	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	10,000	-	144,000	-	(144,000)	
State shared revenue	-	-	-	-	-	-	
Charges for services	7,044,257	6,562,851	4,572,864	6,562,851	6,500,000	(62,851)	
Interest income	20,783	17,500	13,799	17,500	17,500	-	
Repayment of DDA advance	-	-	-	-	-	-	
Operating transfers in	-	-	-	-	-	-	
Other	27,335	150,000	120,047	150,000	150,000	-	
	\$ 7,092,375	\$ 6,740,351	\$ 4,706,710	\$ 6,874,351	\$ 6,667,500	\$ (206,851)	
30548 Operating Expenditures Administration							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	304,916	288,957	232,976	288,957	288,957	-	
5400 Other Expenses	13,278	12,000	10,544	12,000	12,000	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses and Adjustments (e.g. Debt Principal)	(179,300)	-	-	-	-	-	
	\$ 138,894	\$ 300,957	\$ 243,520	\$ 300,957	\$ 300,957	\$ -	
60559 Operating Expenditures Maintenance							
5100 Salaries & Benefits	\$ 511,494	\$ 657,360	\$ 371,662	\$ 657,360	\$ 678,382	\$ 21,022	
5200 Operating Supplies	45,803	47,440	27,723	47,440	49,440	2,000	
5300 Contractual Services	418,548	426,654	308,724	426,654	431,666	5,012	
5400 Other Expenses	-	2,000	-	2,000	2,000	-	
5700 Capital Outlays	6,780	16,000	4,277	16,000	16,000	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 982,625	\$ 1,149,454	\$ 712,386	\$ 1,149,454	\$ 1,177,488	\$ 28,034	
60557 Operating Expenditures Treatment							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	5,286,893	5,200,000	3,457,920	5,200,000	5,400,000	200,000	5.2% County increase eff 10/01/14
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 5,286,893	\$ 5,200,000	\$ 3,457,920	\$ 5,200,000	\$ 5,400,000	\$ 200,000	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	226,456	760,000	319,465	464,000	321,000	(143,000)	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 226,456	\$ 760,000	\$ 319,465	\$ 464,000	\$ 321,000	\$ (143,000)	
	\$ 6,634,868	\$ 7,410,411	\$ 4,733,291	\$ 7,114,411	\$ 7,199,445	\$ 85,034	
Available Cash Balance - EOY	\$ 4,158,969	\$ 2,985,625	\$ 4,132,388	\$ 3,918,909	\$ 3,386,964	\$ (531,945)	

City of Muskegon

Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2013	Original Budget FY2014	Actual to Date 3/31/14	3Q Reforecast FY2014	Original Budget Estimate FY2015	Increase (Decrease) From FY14 Reforecast	Comments
591 Water Fund							
Available Cash Balance - BOY	\$ 2,782,590	\$ 2,397,782	\$ 2,303,174	\$ 2,303,174	\$ 2,874,858	\$ 571,684	
Means of Financing							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	6,188	7,000	-	7,000	7,000	-	
State shared revenue	-	-	-	-	-	-	
Charges for services - City	3,240,046	3,582,746	2,387,225	3,582,746	3,869,366	286,620	10% RATE INCR; EFFECTIVE 10/1/13
Charges for services - Wholesale	2,132,729	2,389,553	1,501,405	2,389,553	2,680,717	291,164	100K for 2 Mnths Norton & Fruitport
Maintenance services - Township	166,225	170,000	93,856	170,000	165,000	(5,000)	
Interest income	10,982	20,000	6,500	20,000	20,000	-	
Lease of facilities	202,460	173,000	139,266	173,000	173,000	-	
Repayment of DDA advance	-	-	-	-	-	-	
Operating transfers in	-	-	-	-	-	-	
Other	167,861	125,000	120,868	125,000	125,000	-	
	\$ 5,926,491	\$ 6,467,299	\$ 4,249,120	\$ 6,467,299	\$ 7,040,083	\$ 572,784	
30548 Operating Expenditures Administration							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	555,273	517,549	404,752	517,549	517,549	-	
5400 Other Expenses	18,607	17,000	9,027	17,000	17,000	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	349,535	352,635	256,845	352,635	320,857	(31,778)	Water System Bond Interest
Other Cash Uses and Adjustments (e.g. Debt Principal)	1,053,438	1,295,000	-	1,295,000	1,330,000	35,000	Water System Bond Principal
	\$ 1,976,853	\$ 2,182,184	\$ 670,624	\$ 2,182,184	\$ 2,185,406	\$ 3,222	
60559 Operating Expenditures Maintenance							
5100 Salaries & Benefits	\$ 864,872	\$ 782,058	\$ 615,999	\$ 782,058	\$ 807,068	\$ 25,010	
5200 Operating Supplies	184,091	212,027	128,217	212,027	218,035	6,008	
5300 Contractual Services	391,921	321,806	286,085	370,000	331,864	(38,136)	
5400 Other Expenses	83,511	57,830	63,539	57,830	60,000	2,170	
5700 Capital Outlays	16,599	16,000	4,773	16,000	16,000	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 1,540,994	\$ 1,389,721	\$ 1,098,613	\$ 1,437,915	\$ 1,432,967	\$ (4,948)	
60558 Operating Expenditures Filtration							
5100 Salaries & Benefits	\$ 668,538	\$ 716,980	\$ 480,091	\$ 716,980	\$ 739,908	\$ 22,928	
5200 Operating Supplies	242,374	290,000	144,537	290,000	280,000	(10,000)	
5300 Contractual Services	530,021	567,536	320,903	567,536	621,851	54,315	
5400 Other Expenses	3,650	3,500	2,820	3,500	4,500	1,000	
5700 Capital Outlays	84,549	47,500	17,725	47,500	42,500	(5,000)	
5900 Other Financing Uses	-	-	-	-	-	-	
Replacement Reserve - DWRP	-	-	-	-	-	-	
	\$ 1,529,132	\$ 1,625,516	\$ 966,076	\$ 1,625,516	\$ 1,688,759	\$ 63,243	
90000 Project Expenditures							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	1,358,928	725,000	90,973	650,000	675,000	25,000	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 1,358,928	\$ 725,000	\$ 90,973	\$ 650,000	\$ 675,000	\$ 25,000	
	\$ 6,405,907	\$ 5,922,421	\$ 2,826,286	\$ 5,895,615	\$ 5,982,132	\$ 86,517	
Available Cash Balance - EOY	\$ 2,303,174	\$ 2,942,660	\$ 3,726,008	\$ 2,874,858	\$ 3,932,809	\$ 1,057,951	

APPENDICES

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DEBT SERVICE REQUIREMENTS

City of Muskegon

2014-15 - Debt Service Requirements

Bond Issue	Repayment Fund	Year Issued	Original	Outstanding	Principal Due FY 2015	Interest Due FY 2015	Total Due FY 2015	Final Maturity
			Amount of Issue	Balance 06/30/14				
Existing Debt Issues:								
DDA G.O. Refunding Bonds	DDA	2011	\$ 2,045,000	\$ 1,225,000	\$ 285,000	\$ 44,588	\$ 329,588	2018
DDA Promissory Note with Muskegon County	DDA	1989	1,000,000	1,000,000	-	-	-	2019
LDFA Refunding Bonds (Smartzone)	LDFA III	2012	4,100,000	3,840,000	320,000	119,500	439,500	2025
MTF Major & Local Streets Bond	Major Streets	2011	2,000,000	1,645,000	185,000	46,265	231,265	2021
State of Michigan Environmental Loan	State Grants	2005	500,000	109,427	21,027	2,189	23,216	2019
Bond for Fire Station & Rec Projects	General	2006	5,400,000	5,025,000	70,000	202,745	272,745	2032
Capital Improvement Bonds (Sidewalks)	Sidewalk	2003	1,575,000	295,000	145,000	11,875	156,875	2016
Water Filtration Improvement DWRP Loan	Water	2004	13,900,000	9,030,000	670,000	184,769	854,769	2025
Water Supply System Revenue Bonds	Water	2010	5,995,000	3,565,000	660,000	136,088	796,088	2019
			36,515,000	25,734,427	2,356,027	748,019	3,104,046	
Anticipated Debt Issues:								
None Anticipated								
			-	-	-	-	-	-
			\$ 36,515,000	\$ 25,734,427	\$ 2,356,027	\$ 748,019	\$ 3,104,046	

Recap By Fund:	Total
General	\$ 272,745
Major Street	231,265
State Grants	23,216
Sidewalk Improvement	156,875
Water	1,650,857
DDA	329,588
LDFA III (Smartzone)	439,500
	<u>\$ 3,104,046</u>

2014-15 BUDGETED CAPITAL IMPROVEMENTS

City of Muskegon							
Quarterly Budget Reforecast and 2014-15 Proposed Budget							
		Responsibility	2013-14 Final Reforecast	2014-15 Budgeted Projects (Including Carryover Amounts From Prior FY)	2014-15 Estimated Project Grant Revenue	Grant Year	Comments
BUDGETED MAJOR CAPITAL PROJECTS							
101	General Fund						
	VOIP Phone System	Maurer	\$ 22,000	\$ 20,000	\$ -		FY15 is year 4 of 5 annual payments, 0% interest
	Mc Graft Park Improvements	Al-Shatel	22,000			FY14	Contribution from McGraft Trust
	Capital Improvements - PM & Beukema Parks	Al-Shatel	8,000				Roofs & other major repairs
	Boardwalk Repairs	Al-Shatel	25,000				Primarily at Kruse Park
	Playground Equipment at P.M.	Al-Shatel	-	220,000	44,000		parks
	Windows Replacement @ City Hall	Al-Shatel		40,000			
	ADA Compliance, Various Locations	Al-Shatel	20,000	20,000			Federal agreement
	Veteran's Park Upgrades	Al-Shatel	-	12,000	-		City's share
	Building Dept. System Upgrade to BS&A .Net	J. Lewis	13,600				Use by Fire Safety Inspections/Code Compliance
	GIS for Cemetery	Al-Shatel		50,000	-		mapping of sites
	Force Continuum Tools/Equipment (tasers)	J. Lewis		30,000	30,000	FY15	\$15,000 RAP Grant/\$15,000 Criminal Forfeiture
	Hurst Tools (Cutter)	J. Lewis		12,000	-		Fire
	Roof Replacement, Station # 4/Repairs	J. Lewis		18,000			Fire
	Radios for Fire Department	J. Lewis		62,500	47,000	FY15	Fire, replaces old radios, match is from Fire
	P.M. Park, roof & building improvements	Al-Shatel	-	15,000	-		carryover from 13/14 which was reduced by \$12,000
			110,600	499,500	121,000		
202	Major Streets						
	Laketon, Park to Peck	Al-Shatel	975,000	200,000	-	FY14	carry over from 13/14
	State Projects - Required Payments	Al-Shatel	30,000	75,000			Various projects

City of Muskegon							
Quarterly Budget Reforecast and 2014-15 Proposed Budget							
		Responsibility	2013-14 Final Reforecast	2014-15 Budgeted Projects (Including Carryover Amounts From Prior FY)	2014-15 Estimated Project Grant Revenue	Grant Year	Comments
BUDGETED MAJOR CAPITAL PROJECTS							
	Laketon, Wood to Getty	Al-Shatel	275,000				Reconstruct - concrete with STP Funds
	Sherman, Estes to Glenside	Al-Shatel	1,050,000				
	Latimer, Port City Blvd. to Black Creek	Al-Shatel	-	340,000	240,000	FY15	milling/resurfacing
	Henry St., Sherman to Hackley	Al-Shatel	-	800,000	580,000	FY15	reconstruct
	Traffic Signal Upgrade @ Sherman/Glenside	Al-Shatel	-	150,000	103,000	FY15	
	Getty St., Evanston to Apple	Al-Shatel	-	550,000	375,000	FY15	reconstruct, TEDF-F funds (state)
	Fourth St., Houston to Muskegon	Al-Shatel	-	80,000	-		possible CDBG funds
	Southern Avenue, 5th to Sanford	Al-Shatel	<u>225,000</u>	<u>-</u>	<u>-</u>		reconstruct
			2,555,000	2,195,000	1,298,000		
203	<u>Local Streets</u>						
	Merrill, Fifth to First/Third	Al-Shatel	8,000	142,000	32,000	FY14	Resurface as part of sewer replacement. (CDBG \$32,000) Carryover \$142,000 to FY15.
	Palmer, McGraft to Southern (850')	Al-Shatel	220,000				Reconstruct
	Crowley, Young to Laketon	Al-Shatel		250,000	-		Reconstruct as part of WM/services replacement
	Morton, Denmark to McCracken	Al-Shatel	-	170,000	-		
	Fifth St., Laketon to Dale	Al-Shatel	<u>-</u>	<u>170,000</u>	<u>-</u>		
			228,000	732,000	32,000		
404	<u>Public Improvement Fund</u>						
	New Fire Truck	J. Lewis	550,000		-		Replaces Engine 21
	Beach Warning System @ Pere Marquette Park	J. Lewis		70,000			Possible grant sources to be identified
	Nims Neighborhood Park	Brubaker-Clarke		12,000	12,000	FY15	Neighborhood fundraising; Community Foundation
	Farmers' Market Kitchen Equipment	Brubaker-Clarke	<u>-</u>	<u>50,000</u>	<u>50,000</u>	FY15	Donations/Fundraising

City of Muskegon							
Quarterly Budget Reforecast and 2014-15 Proposed Budget							
		Responsibility	2013-14 Final Reforecast	2014-15 Budgeted Projects (Including Carryover Amounts From Prior FY)	2014-15 Estimated Project Grant Revenue	Grant Year	Comments
BUDGETED MAJOR CAPITAL PROJECTS							
			550,000	132,000	62,000		
482	<u>State Grants Fund</u>						
	EPA Grant	Brubaker-Clarke	26,500				
	Blight Elimination Grant	Brubaker-Clarke	147,400	-	-		Demo Bluffton School & General Plumbing
	Musketawa Trail Connection (Keating to Black Creek)	Al-Shatel	-	260,000	260,000	FY14	Contingent upon DNR land purchase
	Musketawa Trail Connection (Industrial - Port City)	Al-Shatel	85,000				\$50,000 W MI Trailways & Greenways and \$35,000 DNR
	SAW Grant	Al-Shatel	<u>16,000</u>	<u>1,984,000</u>	<u>2,000,000</u>	FY14	
			274,900	2,244,000	2,260,000		
590	<u>Sewer</u>						
	Palmer, McGraft to Southern	Al-Shatel	35,000		-		Replace sewer as part of street project
	Merrill, Fifth to First/Third (1100')	Al-Shatel	5,000	165,000	-		Replace 15" sewer with 20" sewer. Design FY14. Const. FY15. Carryover \$165,000.
	Southern Avenue, Fifth to Sanford	Al-Shatel	40,000		-		Design in FY13 & construction in FY14
	Sewer Rehabilitation Project (Various Projects)	Al-Shatel	-	150,000	-		Lining of manholes and sewer lines
	Austin Lift Station	Al-Shatel	230,000		-		Design in FY13 & construction in FY14
	Infiltration Study, S-2	Al-Shatel	<u>154,000</u>	<u>6,000</u>	<u>-</u>		Carryover from 13/14
			464,000	321,000	-		
591	<u>Water</u>						
	High Service Valves - Upgrade 2 of 4 to Ball Valves	Al-Shatel	80,000	50,000	-		To carryover \$50,000 to FY 2014/15
	Projects Identified in Reliability Study	Al-Shatel	75,000	75,000	-		Study underway/completed by August
	Laketon, Park to Peck	Al-Shatel	165,000	10,000	-		Water repairs associated with street project
	Water Main Replacements, Various Locations - 2" & 4" Waterm	Al-Shatel	40,000	120,000	-		

City of Muskegon							
Quarterly Budget Reforecast and 2014-15 Proposed Budget							
		Responsibility	2013-14 Final Reforecast	2014-15 Budgeted Projects (Including Carryover Amounts From Prior FY)	2014-15 Estimated Project Grant Revenue	Grant Year	Comments
BUDGETED MAJOR CAPITAL PROJECTS							
	Southern Avenue, 5th to Sanford	Al-Shatel	30,000	-	-		Design in FY13 & construction in FY14
	Sherman, Estes to Glenside	Al-Shatel	165,000	-	-		Changed to Design Only in FY13
	GIS Update and Maintenance	Al-Shatel	20,000	20,000	-		County licensing & map maintenance
	Water Plant Reliability Study	Al-Shatel	20,000	-	-		Required by MDEQ Every Five years
	Palmer, McGraft to Southern	Al-Shatel	55,000	-	-		Replace water as part of street project
	Crowley, Young to Laketon	Al-Shatel	-	175,000	-		replace main & services
	Nims St. Tank, inside painting	Al-Shatel	-	225,000	-		
			650,000	675,000	-		
594	<u>Marina</u>						
	Cottage Grove & Hartshorn Marina Dredging	Al-Shatel	210,000	-	-		FY14 grant amount increased
	Docks & Building Improvements (office, bathroom)	Al-Shatel	-	400,000	200,000	FY15	contingent upon receiving grant
			210,000	400,000	200,000		
642	<u>PSB</u>						
	Bathroom & Roof Repairs	Al-Shatel	25,000	-	-		New facility in the equipment area
	Fiber Connection to DPW	Maurer	25,000	-	-		Improved connection; 2-3 Year Payback
	Garage Doors	Al-Shatel	-	20,000	-		
			50,000	20,000	-		
643	<u>Engineering Services</u>						
	Intergovernmental Engineering Work	Al-Shatel	10,000	10,000	10,000	FY15	
			10,000	10,000	10,000		
661	<u>Equipment Fund</u>						

City of Muskegon							
Quarterly Budget Reforecast and 2014-15 Proposed Budget							
		Responsibility	2013-14 Final Reforecast	2014-15 Budgeted Projects (Including Carryover Amounts From Prior FY)	2014-15 Estimated Project Grant Revenue	Grant Year	Comments
BUDGETED MAJOR CAPITAL PROJECTS							
20/Quant	<i>Non-Vehicular Equipment:</i>						
1	Flail Mower	Al-Shatel	9,500	-	-		Replaces unit 70201 (1987)
4	Trailers & Low Boy	Al-Shatel	60,000	-	-		New, transporting equipment
1	Arrow Board	Al-Shatel	4,500	-	-		New
1	Scale	Al-Shatel	12,000	-	-		New
1	Pothole wagon	Al-Shatel	19,407	-	-		Approved by City Commission 3/2014
1	Diagnostic Equipment	Al-Shatel	12,000	-	-		New
3	Front End Plows	Al-Shatel		17,500			1-hydro turn and 2-stationary
1	Asphalt Paver	Al-Shatel	-	60,000	-		
			117,407	77,500	-		
5746	<i>Communications Equipment:</i>						
9	Radar units - Police	Al-Shatel	27,000		-		
9	Light bars for new police cruisers	Al-Shatel	23,000	-	-		
18	In-Car Video System, Includes Server - Police	Al-Shatel	63,000	-	-		
5	Handheld Radios - Parks	Al-Shatel	6,000	-	-		
2	Radar units - Police	Al-Shatel	-	6,000	-		
	various items to outfit new cruisers	Al-Shatel	-	40,000	-		
20	Radios-Police	Al-Shatel	111,500	-	-		Mobile/Portables (Police) per Jeff Lewis
			230,500	46,000	-		

City of Muskegon							
Quarterly Budget Reforecast and 2014-15 Proposed Budget							
		Responsibility	2013-14 Final Reforecast	2014-15 Budgeted Projects (Including Carryover Amounts From Prior FY)	2014-15 Estimated Project Grant Revenue	Grant Year	Comments
BUDGETED MAJOR CAPITAL PROJECTS							
5730	Vehicles:						
9	Cruisers/Police SUV's (3)	Al-Shatel	260,000	-	-		Includes police package outfitting
1	Mini-Excavator	Al-Shatel	50,000	-	-		Water Department - new - needed for tight areas
1	Loader	Al-Shatel	150,000	-	-		Replaces 50164 (2000)
1	Utility Vehicle - Cemetery	Al-Shatel	11,500	-	-		Replaces 70560 (1995)
1	T.V. Truck for Sewers	Al-Shatel	185,000	-	-		Replacement
2	Plow Truck	Al-Shatel	265,000	-	-		Replaces 1992 Vehicles (#620 & #622)
1	3/4 Ton Truck	Al-Shatel	25,000	-	-		Replaces Vehicle #573 - Parks
1	1 Ton Truck	Al-Shatel	28,000	-	-		New
1	Sewer Jet	Al-Shatel	201,500	-	-		Carryover From Prior Year
2	Cruisers/Police SUV's	Al-Shatel	-	60,000	-		Includes police package outfitting
1	Dump Truck (F-450)	Al-Shatel		40,000			Replaces 40130 (1994)
1	Plow Truck	Al-Shatel	-	140,000	-		Replaces 40623 (1997)
			<u>1,176,000</u>	<u>240,000</u>	<u>-</u>		
	Total Equipment Fund		1,523,907	363,500	-		
			<u>\$ 6,076,407</u>	<u>\$ 7,460,000</u>	<u>\$ 3,921,000</u>		

BUDGETED FULL-TIME PERSONNEL COMPLEMENT

CITY OF MUSKEGON									
BUDGETED PERMANENT FULL-TIME PERSONNEL COMPLEMENT - 2011-12									
		2013-14				2014-15			
		BUDGETED				BUDGETED			
BUDGETARY ACCOUNT	POSITION TITLE	FUND	AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	NET CHANGE
INFORMATION SYSTEMS (101-30248)	Network Technician	101	1.00	3.00		1.00	3.00		0.00
PARKS (101-70751)	Leisure Services Maintenance Worker II	101	4.00			4.00			
PARKS (101-70751)	Leisure Services Maintenance Worker I	101	1.00			1.00			
PARKS (101-70751)	Parks Supervisor	101	0.95			0.95			
PARKS (101-70751)	Superintendent of Public Works	101	0.05	6.00		0.05	6.00		0.00
PLANNING (101-80400)	Zoning Administrator/Planner III	101	1.00			1.00			
PLANNING (101-80400)	Director of Community & Economic Development	101	1.00			1.00			
PLANNING (101-80400)	Administrative Secretary	101	1.00	3.00		1.40	3.40		0.40
POLICE (101-40301)	Police Officer	101	63.00			63.00			
POLICE (101-40301)	Police Sergeant	101	9.00			9.00			
POLICE (101-40301)	Customer Service Rep II	101	5.00			5.00			
POLICE (101-40301)	Police Lieutenant	101	4.00			4.00			
POLICE (101-40301)	Police Captain	101	2.00			2.00			
POLICE (101-40301)	Police Records Supervisor	101	1.00			1.00			
POLICE (101-40301)	Administrative Aide/Office Manager	101	1.00			1.00			
POLICE (101-40301)	Parking Officer	101	1.00			1.00			
POLICE (101-40301)	Director of Public Safety	101	0.34			1.00			
POLICE (101-40301)	Police Community Coordinator	101	1.00	87.34		1.00	88.00		0.66
SANITATION (101-60523)	Equipment Supervisor	101	0.20	0.20		0.20	0.20		
SENIOR TRANSIT (101-60707)	Administrative Services Supervisor	101	0.05	0.05	154.20	0.00	0.00	155.65	1.45
MVH-MAJOR STREETS (202-60440)	Equipment Operator	202	7.50			7.50			

CITY OF MUSKEGON									
BUDGETED PERMANENT FULL-TIME PERSONNEL COMPLEMENT - 2011-12									
		2013-14				2014-15			
		BUDGETED				BUDGETED			
BUDGETARY ACCOUNT	POSITION TITLE	FUND	AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	NET CHANGE
MVH-MAJOR STREETS (202-60440)	Superintendent of Public Works	202	0.45			0.45			
MVH-MAJOR STREETS (202-60440)	Leisure Services Maintenance Worker III	202	1.00			1.00			
MVH-MAJOR STREETS (202-60440)	Traffic Sign Fabricator	202	1.00			1.00			
MVH-MAJOR STREETS (202-60440)	Highway Supervisor	202	0.75	10.70	10.70	0.75	10.70	10.70	0.00
MVH-LOCAL STREETS (203-60440)	Equipment Operator	203	4.50			4.50			
MVH-LOCAL STREETS (203-60440)	Highway Supervisor	203	0.75			0.75			
MVH-LOCAL STREETS (203-60440)	Superintendent of Public Works	203	0.45			0.45			
MVH-LOCAL STREETS (203-60440)	Leisure Services Maintenance Worker III	203	1.00	6.70	6.70	1.00	6.70	6.70	0.00
COMMUNITY DEVELOPMENT (472-80691)	Customer Service Rep II	472	1.00			1.00			
COMMUNITY DEVELOPMENT (472-80691)	Finance Clerk	472	1.00			1.00			
COMMUNITY DEVELOPMENT (472-80691)	Housing Rehab Counselor	472	1.00			1.00			
COMMUNITY DEVELOPMENT (472-80691)	Community Services Director	472	1.00	4.00	4.00	1.00	4.00	4.00	0.00
SEWER MAINTENANCE (590-60559)	Water/Sewer Maintenance Worker	590	7.00			7.00			
SEWER MAINTENANCE (590-60559)	Public Utilities Supervisor	590	1.00			1.00			
SEWER MAINTENANCE (590-60559)	Superintendent of Public Utilities	590	0.40			0.40			
SEWER MAINTENANCE (590-60559)	Equipment Operator	590	1.40	9.80	9.80	1.40	9.80	9.80	0.00
WATER FILTRATION (591-60558)	Water Plant Operator	591	7.00			7.00			
WATER FILTRATION (591-60558)	Chief Operator	591	1.00			1.00			
WATER FILTRATION (591-60558)	Water Filtration Maintenance Operator	591	1.00			1.00			
WATER FILTRATION (591-60558)	Water Filtration Plant Supervisor	591	1.00	10.00		1.00	10.00		0.00
WATER MAINTENANCE - CITY (591-60559)	Water/Sewer Maintenance Worker	591	9.00			9.00			
WATER MAINTENANCE - CITY (591-60559)	Superintendent of Public Utilities	591	0.35			0.35			

BUDGET RESOLUTION

**CITY OF MUSKEGON
RESOLUTION OF APPROPRIATION
2014-15 BUDGET**

WHEREAS, the City Manager has submitted a proposed Budget for 2014-15 in accordance with City Ordinance and Michigan Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act"; and,

WHEREAS, the 2014-15 proposed Budget has been reviewed by the City Commission following a public hearing for which due notice was given; NOW, THEREFORE, BE IT RESOLVED that the Budget for the City of Muskegon for the fiscal year beginning July 1, 2014 is hereby determined and adopted as follows:

GENERAL FUND

FUND ACTIVITY NUMBER	FUND/ACTIVITY NAME	AMOUNT
101-10101	City Commission	97,461
101-10102	City Promotions & Public Relations	9,350
101-10145	City Attorney	347,000
101-10172	City Manager	349,728
101-10875	Contributions to Outside Agencies	269,010
101-10891	Contingency and Bad Debt Expense	350,000
101-20215	City Clerk & Elections	343,658
101-20220	Civil Service	88,350
101-20228	Affirmative Action	86,378
101-30202	Finance Administration	402,813
101-30205	Income Tax Administration	312,590
101-30209	Assessing Services	323,000
101-30805	Arena Administration	374,550
101-30248	Information Systems Administration	394,219
101-30253	City Treasurer	567,257
101-30851	Insurance Premiums	240,000
101-30906	Debt Retirement	273,000
101-30999	Transfers to Other Funds	255,046
101-40301	Police	9,222,503
101-50336	Fire	3,594,059
101-50338	Central Fire Station	60,000
101-50387	Fire Safety Inspections	599,000
101-60265	City Hall Maintenance	288,182
101-60446	Community Event Support	21,200
101-60448	Streetlighting	670,000
101-60523	Sanitation	1,718,309
101-60550	Stormwater Management	10,000
101-70276	Cemeteries Maintenance	353,548
101-70585	Parking Operations	5,800
101-70751	Parks Maintenance	1,143,120
101-70357	Graffiti Removal	8,861
101-70757	McGraft Park Maintenance	47,749
101-70775	General Recreation	95,900
101-70863	Farmers' Market and Flea Market	97,904
101-80387	Environmental Services	824,130
101-80400	Planning, Zoning and Economic Development	390,442
101-90000	Major Capital Improvements	499,500
	Grand Total General Fund Appropriations	<u>\$24,733,617</u>

OTHER BUDGETED FUNDS

<u>FUND ACTIVITY NUMBER</u>	<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
202,204	Major Streets and State Trunklines	4,377,576
203	Local Streets	2,171,390
264	Criminal Forfeitures	20,000
285	Tree Replacement	1,000

BE IT FURTHER RESOLVED that the revenues and other financing sources (including use of prior year balances) for Fiscal Year 2014-15 are estimated as follows:

GENERAL FUND

<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
Taxes	\$ 15,026,000
Licenses and Permits	1,413,000
Federal Grants	46,370
State Grants	15,000
State Shared Revenue	3,941,715
Charges for Sales & Services	2,838,665
Interest & Operating Transfers	393,500
Fines & Fees	419,000
Other Revenue	<u>640,731</u>
Total General Fund Revenue	
Appropriations	<u>\$24,733,981</u>

OTHER BUDGETED FUNDS

<u>FUND ACTIVITY NUMBER</u>	<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
202,204	Major Streets and State Trunklines	4,377,576
203	Local Streets	2,171,390
264	Criminal Forfeitures	20,000
285	Tree Replacement	1,000

BE IT FURTHER RESOLVED that the operating expense projections for the following non-budget funds are hereby approved:

<u>FUND ACTIVITY NUMBER</u>	<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
305	TIFA Debt Service	\$38,000
394	Downtown Development Authority Debt	329,838
290	Local Finance Development Authority Debt	440,000
295	Brownfield Redevelopment Authority (Betten)	165,383
296	Brownfield Redevelopment Authority (Former Mall)	106,500
402	Arena Improvement Fund	5,000
403	Sidewalk Improvement Fund	156,875
404	Public Improvement Fund	269,000
482	State Grants Fund	2,283,216
590	Sewer	7,199,445
591	Water	5,982,132
594	Marina/Launch Ramp	579,681
661	Equipment	2,508,099
642	Public Service Building	980,255
643	Engineering Services Fund	465,995
677	General Insurance Fund	4,036,188

BE IT FURTHER RESOLVED, that there is hereby appropriated for said fiscal year the several amounts set forth above which, pursuant to the "Uniform Budget and Accounting Act", define the City of Muskegon's appropriation centers, and

BE IT FURTHER RESOLVED, that the City Manager is hereby empowered to transfer appropriations within appropriation centers, and

BE IT FURTHER RESOLVED, that there is hereby levied a general tax as herein fixed on each dollar of taxable valuation for the purposes herein outlined, said levy to be applied on all taxable real and personal property in the City of Muskegon as set forth in the assessment roll dated May 2014:

<u>PURPOSE</u>	<u>MILLAGE (MILLS)</u>
General Operating	10.0000
Sanitation Service	3.0000
Promotion	<u>.0875</u>
Total	13.0875

At a meeting of the City Commission of the City of Muskegon, on the _____ Day of June 2014, the foregoing resolution was moved for adoption by Commissioner _____ . Commissioner _____ supported the motion.

Resolution declared adopted.

Mayor

City Clerk