

City of Muskegon, Michigan

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# 2015-16 Proposed Budget & Quarterly Reforecast

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For The Fiscal Year Beginning July 1, 2015

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CITY OF MUSKEGON, MICHIGAN  
PROPOSED BUDGET  
FOR THE YEAR BEGINNING JULY 1, 2015

# 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, 2015

TABLE OF CONTENTS

<b>INTRODUCTORY SECTION</b>	<b>4</b>
City Manager's Budget Message	5
Summary Charts and Graphs	13
Division Budget Narratives	19
Public Representation Division	20
Administrative Services Division	22
Financial Services Division	23
Public Safety Division	26
Public Works Division	31
Community & Economic Development Division	35
<b>I. GENERAL FUND BUDGET</b>	<b>41</b>
Budget Summary	42
Detailed Revenue Summary by Revenue Classification	43
Detailed Expenditure Summary by Function	47
Comparison of Revenues and Costs of Selected Functions	58

CITY OF MUSKEGON, MICHIGAN  
Budget for the Year Beginning July 1, 2015

TABLE OF CONTENTS – CONTINUED

<b>II. NON-GENERAL FUND BUDGETS</b>	<b>59</b>
Major Streets and State Trunklines Budget	60
Local Streets Budget	61
Budget Stabilization Fund	62
Criminal Forfeitures Budget	63
Tree Replacement Budget	64
Brownfield Redevelopment Authority Budget (Betten)	65
Brownfield Redevelopment Authority Budget (Former Mall)	66
Local Development Finance Authority Budget	67
Tax Increment Finance Authority Budget	68
Downtown Development Authority Budget	69
Arena Improvement Budget	70
Sidewalk Improvement Budget	71
Public Improvement Budget	72
State Grants Fund Budget	73
Marina & Launch Ramp Budget	74
Equipment Budget	75

CITY OF MUSKEGON, MICHIGAN  
Budget for the Year Beginning July 1, 2015  
TABLE OF CONTENTS – CONTINUED

**II. NON-GENERAL FUND BUDGETS (continued)**

Public Service Building Budget	76
Engineering Services Budget	77
General Insurance Fund Budget	78
Sewer Budget	79
Water Fund Budget	80

**III. APPENDICES**

<b>2015-16 Debt Service Requirements</b>	<b>82</b>
<b>2015-16 Budgeted Capital Improvements</b>	<b>84</b>
<b>2015-16 Budgeted Personnel Complement</b>	<b>89</b>
<b>2015-16 Budget Resolution</b>	<b>95</b>

## **INTRODUCTORY SECTION**

# WATCH MUSKEGON

May 29, 2015

Honorable Mayor and City Commissioners:

Enclosed is the proposed 2015-16 Budget for the City of Muskegon. Our focus has been to incorporate priorities from the City Commission goal setting session in February. We expect to have a number of short-term income/revenue challenges as we seek to improve our City. However, we believe that we will find that these challenges are some of our most manageable and solvable, as they are easily measured and quantified. Our greater and more complex issue is creating a long-term sustainable city that is attractive to current and potential new residents, businesses, and visitors. Therefore, it is important that we focus our attention on making the necessary investments that begin to address this issue immediately. This budget lays the foundation for the long journey ahead of us to make the City stronger in the end as others “watch-us-go.”

## Millage Rate

The proposed spending plan includes no property tax millage change for either general operating or sanitation purposes. The overall millage rate will fall slightly due to rising taxable values which has caused the \$50,000 annual levy for city promotions to decrease by six thousandths of a mill:

Tax Levy	2014-15	2015-16
General Operating	<b>10.0000</b>	<b>10.0000</b>
Sanitation	<b>3.0000</b>	<b>3.0000</b>
Promotions	<b>0.0875</b>	<b>0.0869</b>
Total	<b>13.0875</b>	<b>13.0869</b>

## Legacy Costs

Rapidly rising legacy costs for pensions and retiree healthcare benefits continue to be some of the most serious issues facing both 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.

As you know, we live in an era of headlines filled with government budgets being strangled by rising legacy costs, the City had been fortunate in that its annual required contributions to fund pension and OPEB costs have not created an overly taxing burden to the budget. The actuarial valuation as of 12/31/13 for the City’s defined benefit pension plans showed the funding level at 91% compared to 94% as of the 12/31/12 valuation date. This caused our required contributions to the pensions to increase. Recent national studies have found that, on average, annual pension payments make up 12 percent of city budgets. However, we anticipate that approximately 3 percent of the proposed city budget for fiscal year 2016 will be used for annual pension payments. The actuarial valuation as of 12/31/13 for the City’s OPEB showed the funding level at 87% compared to 76% as of the 12/31/11 valuation date. This caused our required contributions for OPEB to decrease.

Actuarially Determined Annual Required Contributions For:	Actuarial Valuation 12/31/2011	Actuarial Valuation 12/31/2013
Defined Benefit Pensions	\$987,972	\$1,561,068
OPEB (Retiree Healthcare)	629,689	546,446
Total Annual Required Legacy Contributions	\$1,617,661	\$2,107,514

### BUDGET REVIEW BY FUND

The City’s budget is made up of several individual funds that are summarized below:

#### General Fund

Proposed general fund expenditures are \$25,318,055, up from the 2014-15 original budget of \$24,369,617. Revenues for 2015-16 are estimated at \$25,400,153, up from the 2014-15 original budget of \$24,370,159. This results in a proposed budget with a slight surplus of \$82,098 for 2015-16.

Just under 76% 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 five years ago illustrates that while these three primary revenues continue to account for the bulk of total revenues, one of these income sources – income tax – has sharply increased and accounts for nearly all of the revenue gain experienced by the general fund during this period:

	2011 Budget	2016 Budget	% Change
Property Tax	\$ 8,334,919	\$ 7,389,000	-11.35%
State Shared	3,774,813	4,011,659	6.27%
Income Tax	6,000,000	7,830,000	30.50%
Total Three Primary Revenue Sources	18,109,732	19,230,659	6.19%
Total General Fund Revenues	\$ 23,477,192	\$ 25,400,153	8.19%
Three Primary Revenues as % of Total	77.14%	75.71%	

State shared revenues are expected to be stable for 2015-16 with the incentive-based allocation of statutory revenue sharing program. During the current fiscal year, we saw state shared revenues slightly decrease from the original budgeted amount. State Treasury projections expect Muskegon to have a modest increase in revenue sharing payments for the coming fiscal year.

City income taxes for 2015-16 are estimated at \$7.83 million, which is \$180,000 more than the original 2014-15 budget. We have seen the income tax rebound in the last several years from the effects of the Great Recession, but there are issues on the horizon, like the pending B.C. Cobb Plant closure, that cause us to remain conservative in estimating income tax revenue.

Property taxes will increase 1%, which is due to taxable value improvements in property assessments.

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

The City recently received a one-time \$735,000 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. Of the total dividend payment, \$50,000 of this dividend was deposited with the MMRMA into the City's loss fund for claims. The remaining \$685,000 was placed in the Public Improvement Fund to be used for future capital purchases/investments as well as funding for a new neighborhood housing program.

Overall, the City's general fund revenue picture for 2015-16 is stable, but we expect negative factors could outweigh the positives for the next few years. As a result, the City is striving 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 expected that through the efforts of the appointed and elected officials, the City will begin to see property values stabilize and start to increase along with income tax growth in future years.

It is important to note that total budgeted revenues for 2015-16 are near the actual revenues received in 2008. 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 diligently in maintaining quality City services while waiting for an economic upturn. This is starting to slowly occur, but economic prosperity will not quickly reach levels enjoyed in the past; it will take many years of dedicated work.

The staff will continue to investigate ways to improve efficiencies in operations wherever possible with cost containment in mind.

The following are some of the major changes and highlights to the general fund budget proposed for 2015-16 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 2015-16 budget incorporates a proposed net addition of 3 positions from the 2014-15 budget. The total budgeted full-time

complement includes 231 positions. It is worth noting that in 2002 the City's overall full-time complement was 315 positions. Specific changes to the 2015-16 personnel complement include the following:

- Compared with fiscal year 2014-15, three additional positions have been proposed for fiscal year 2015-16.
- 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 \$250,000 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. The budget also plans for \$175,000 from the General Fund to support the debt service of the DDA bonds due to declining tax increment revenue caused by tax appeals and decreased property values within the district.
- The Streetlight Budget projects the implementation of a citywide street light special assessment and the additional costs to put it in place.
- Some user fees will be increased and new fees recommended during the course of the year. Fees currently being considered for increases include those for rental registrations, business registrations, and demolition administration. New fees currently being considered include credit card transaction and enterprise fund city service fees.
- \$133,000 has been budgeted for capital for improvements including; L.C. Walker Arena locker room improvements, GIS mapping of grave sites for Cemetery, ADA compliance at various locations, boardwalk repairs, and window replacement at City Hall.
- We will continue to look for opportunities to partner with other entities to deliver quality services in a cost effective manner (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 2015-16 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 2015-16 budget provides for \$4.4 million of major street capital improvements, \$1.3 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 \$15,000.

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. The proposed 2015-16 budget contemplates providing \$180,000 from the General Fund to the Local Streets Fund.

- **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 scheduled to be 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. We are proposing to transfer these funds to the General Fund to re-pay past obligations for the infrastructure work and, subsequently, provide \$100,000 of 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. \$220,000 is anticipated for possible playground equipment at Pere Marquette Park. In addition, \$1,011,800 is projected for use in the neighborhood housing program and \$68,200 for fire department gear.
- **State Grants Fund** – Veterans' Park upgrades are expected to be completed with \$15,000 contribution being made.
- **Marina & Launch Ramp Fund** – This fund is used to operate the Hartshorn Marina and the City's launch ramps. Operations will remain the same. Docks and building improvements of \$500,000 are scheduled for 2015-16 with possible grant funds of \$375,000.
- **Equipment Fund** – No significant operational changes are planned. Providing maintenance services to additional municipalities will continue. Scheduled vehicle and equipment purchases totaling \$452,500 are planned for 2015-16.
- **Public Service Building** – This fund recoups operating costs through rental charges to user departments. The capital improvements planned in 2015-16 include roof repairs and time clock and door replacements at the Public Service Building for a total of \$50,000.

- **Water Fund** – We expect that water rates will remain stable as a result of the City of Norton Shores and Fruitport Charter Township becoming customers in April 2015. Some of the water capital improvements for 2015-16 are tied to street projects, especially Muskegon and Webster, but funds are also included to complete projects at the water filtration plant. The water fund total for capital improvements is proposed at \$1,335,000.
- **Sewer Fund** - No significant changes are planned for the sewer fund operations. The County has continued to raise its rates over the years while the City last increased its rates in 2010. The budget for 2015-16 plans for the City to increase its sewer rate by 14%, effective for usage after July 1, 2015. Capital improvements, most notably \$1,650,000 from the SAW Grant for storm water and wastewater asset management plan development, will total \$1,795,000.
- **Arena Improvement Fund** – Revenue from a ticket surcharge is placed in this fund to provide funding for improvements to the facility. No large capital improvements for the facility are budgeted for 2015-16 in this fund.

### **Future Outlook**

The proposed 2015-16 budget serves as a strong spending plan for the City. However, while it addresses many City needs it includes operating deficit spending in most 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 2015-16 and beyond. The wellness program is now in its sixth year and some benefits are being realized. With the changes made last year 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 FY16. This is a good independent indicator that the City’s healthcare costs are reasonable and cost-effective. As noted earlier, the City’s pension costs have risen this year while the OPEB legacy costs have actually fallen. These costs may 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.
- **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:
  - **Harbor 31 Business Park Smartzone** – As previously noted, the General Fund budget includes a \$250,000 transfer to help pay required debt service in 2015-16. 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 \$250,000 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 over \$335,000. Most recently, tax appeals, decreasing property values and other tax increment losses have caused these bonds to also become a drain on the General Fund. For FY 2016 the General Fund contribution is projected to be \$175,000. However, this could grow, dependent upon any future tax appeals or other losses within the district.
- **State Shared Revenue** – Over the last decade the City’s annual share of these revenues has been cut by over \$1.4 million. However, Revenue Sharing appears to have stabilized for the time being, but this is a funding source that could be cut again in the future.
- **Property Tax Revenues** – Over the years we have seen the City’s property tax base continue to decrease. However, based on recent data from County Equalization, there is a slight increase in taxable values for 2015. But, the B.C. Cobb Plant is scheduled to go out of service in April 2016 which could create a greater property tax decline.
- **City Income Tax** – In late 2009, the City income tax collections dropped dramatically and continued in a decline due to the economic recession. However, the most recent two to three years have given us optimism. Notably, since the recession, income tax collections have rebounded and it is once again a bright revenue spot for the City.
- **Union Contracts** – Contracts with the police patrol union, SEIU 517 M (Clerical) union and 517 M Unit 2 (DPW) unions expire at the end of 2016. The contract with the firefighters union expires in 2018. Negotiations were completed during FY2014-15 with the police command union and a contract is in place through 2018. 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 effect 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.

In the coming months, we will monitor these issues closely and will be careful to 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. A revised third quarter 2014-15 reforecast and update is incorporated into this budget document.

### **Budget Process and Detail**

The proposed 2015-16 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 eleven 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.

*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 2015-16 Budget and prepare you for a detailed review of the same. This review is scheduled for the City Commission work session on June 8, 2015. A public hearing on the budget is scheduled for the regular City Commission meeting to be held on June 9, 2015. The budget could be adopted at that same meeting, but if not, City Ordinance requires that the budget be adopted no later than the second meeting in June (June 30, 2015).

Finally, I would like to thank Derrick Smith, Finance Director, and Beth Lewis, Assistant Finance Director along with all of our city’s department heads for their efforts in preparing the financial information and the proposed document.

Respectfully,



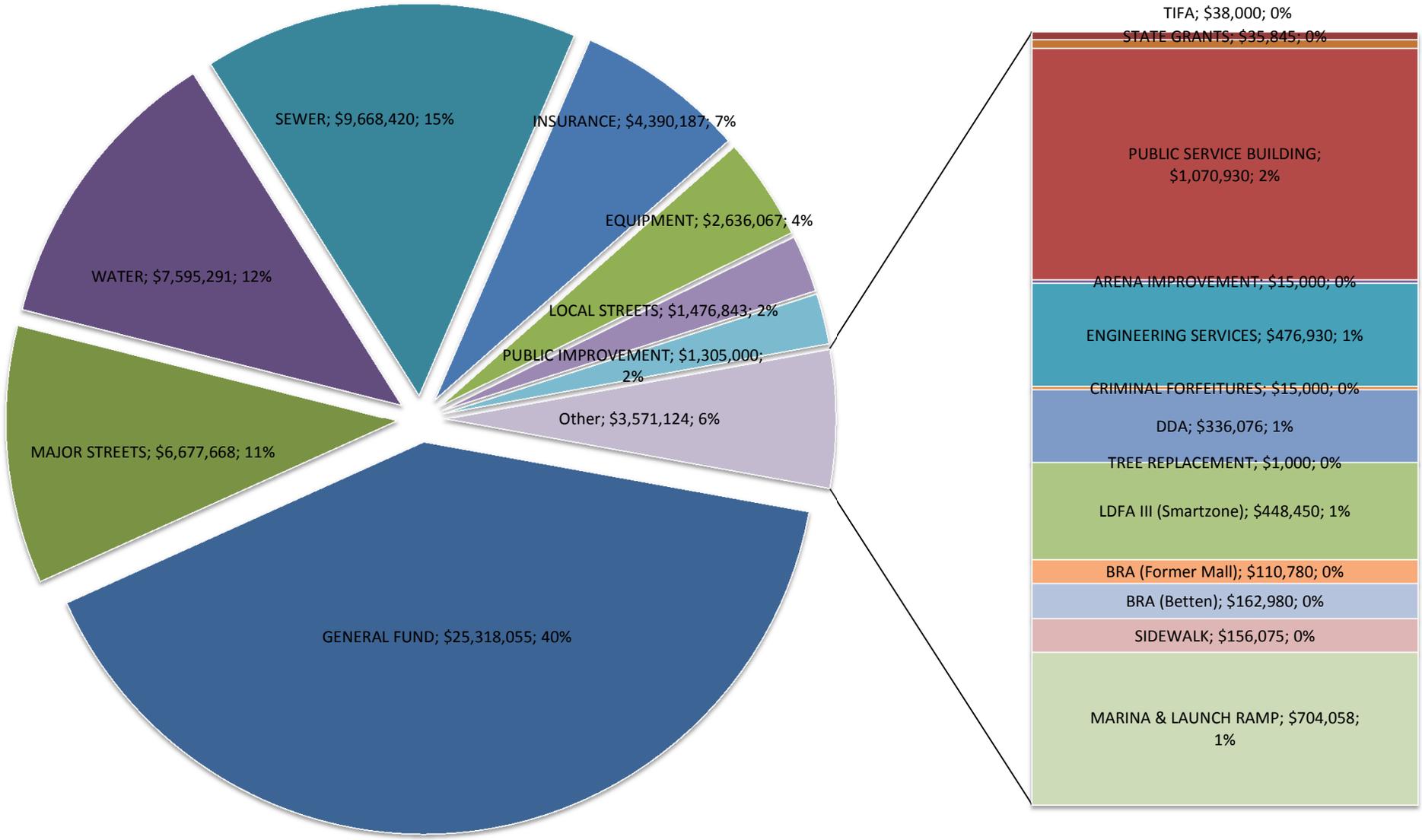
Frank Peterson  
City Manager

## **SUMMARY CHARTS AND GRAPHS**

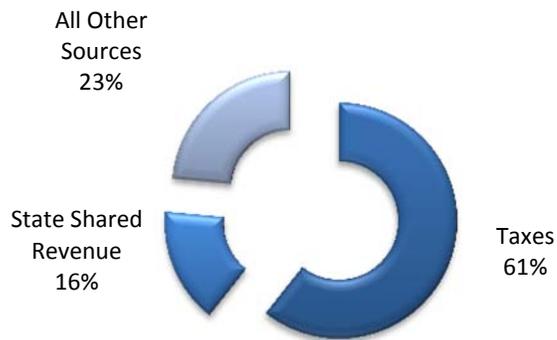
**City of Muskegon  
2015-16 Budget Summary  
Summary of Budgeted Funds**

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	\$ 5,820,168	\$ 25,400,153	\$ 25,318,055	\$ 5,902,266	\$ 82,098
2 Major Streets	2,858,870	3,936,944	6,677,668	118,146	(2,740,724)
3 Local Streets	334,959	1,027,738	1,476,843	(114,146)	(449,105)
4 Criminal Forfeitures Fund	186,760	16,700	15,000	188,460	1,700
5 Budget Stabilization Fund	1,700,000	-	-	1,700,000	-
6 Tree Replacement Fund	1,706	1,505	1,000	2,211	505
7 Brownfield Authority Fund (Betten)	(1,371,958)	129,000	162,980	(1,405,938)	(33,980)
8 Brownfield Authority Fund (Former Mall)	-	110,780	110,780	-	-
9 Tax Increment Finance Authority Fund	869	38,000	38,000	869	-
10 Downtown Development Authority Debt Fund	2,440	335,400	336,076	1,764	(676)
11 Local Development Finance Authority III Fund (SZ)	31,270	426,373	448,450	9,193	(22,077)
12 Arena Improvement	35,212	11,100	15,000	31,312	(3,900)
13 Sidewalk Improvement	226,881	17,000	156,075	87,806	(139,075)
14 Public Improvement	1,058,768	707,000	1,305,000	460,768	(598,000)
15 State Grants	86,761	2,000	35,845	52,916	(33,845)
16 Marina & Launch Ramp	188,619	583,800	704,058	68,361	(120,258)
17 Public Service Building	667,553	979,460	1,070,930	576,083	(91,470)
18 Engineering Services	50,777	373,250	476,930	(52,903)	(103,680)
19 Equipment	522,888	2,412,500	2,636,067	299,321	(223,567)
20 General Insurance	1,515,872	4,396,046	4,390,187	1,521,731	5,859
21 Sewer	2,683,161	9,205,000	9,668,420	2,219,741	(463,420)
22 Water	2,641,686	7,339,250	7,595,291	2,385,645	(256,041)
<b>Total All Budgeted Funds</b>	<b>\$ 19,243,262</b>	<b>\$ 57,448,999</b>	<b>\$ 62,638,655</b>	<b>\$ 14,053,606</b>	<b>\$ (5,189,656)</b>

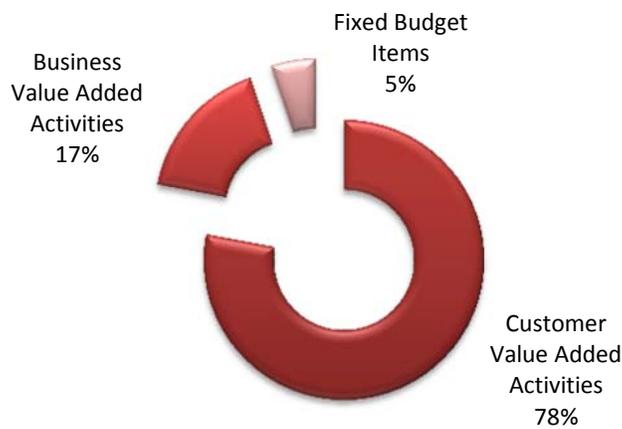
**City of Muskegon  
2015-16 Budgeted Expenditures  
\$62,638,655**



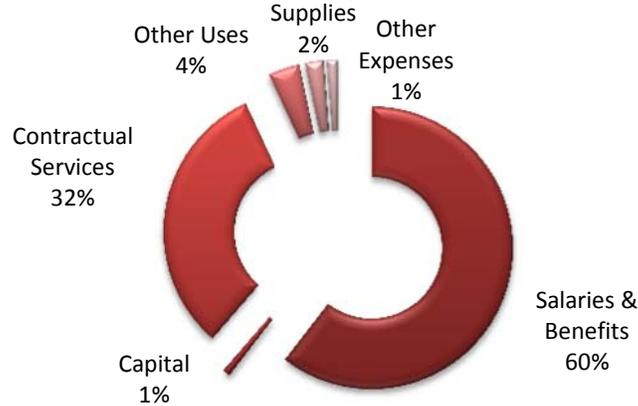
**2015-16 GENERAL FUND REVENUES**  
**\$25,400,153**



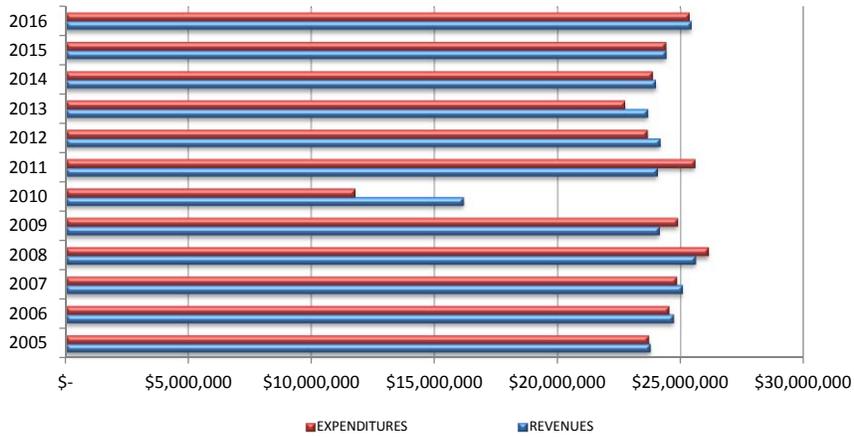
**2015-16 GENERAL FUND EXPENSES**  
**\$25,318,055**



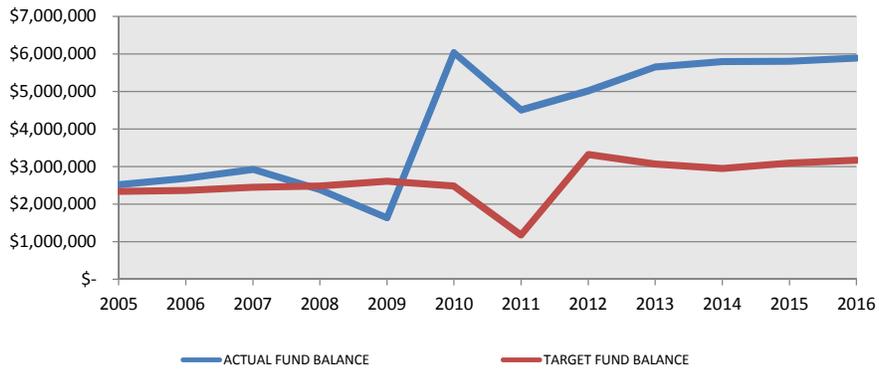
**2015-16 GENERAL FUND EXPENSES**  
**\$25,318,055**



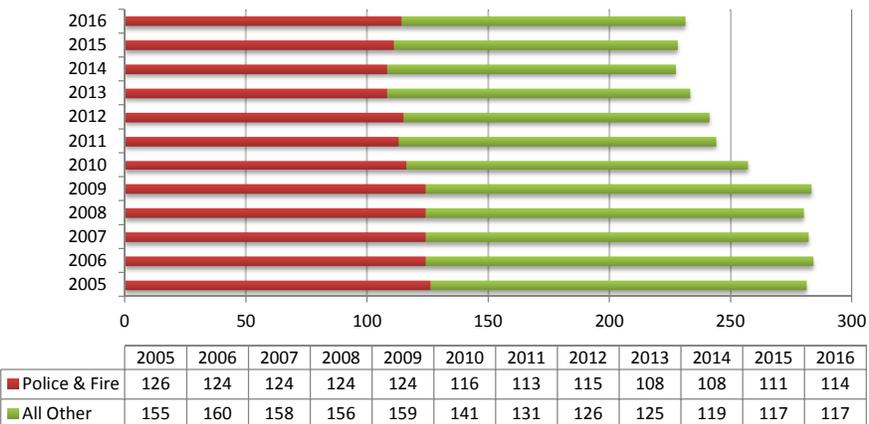
### GENERAL FUND REVENUES AND EXPENDITURES



### ACTUAL FUND BALANCE VS TARGET



### Budgeted Full-Time Positions - Since 2005



## Five Year Fiscal Forecast City of Muskegon - General Fund

	FY16 Original Budget	Estimated Annual Percentage Change						FY17 Estimate	FY18 Estimate	FY19 Estimate	FY20 Estimate	FY21 Estimate
		Year 1	Year 2	Year 3	Year 4	Year 5						
<b>REVENUES</b>							<b>REVENUES</b>					
Property Taxes	\$ 7,389,000	-1%	1%	1%	1%	1%	\$ 7,315,110	\$ 7,388,261	\$ 7,462,144	\$ 7,536,765	\$ 7,612,133	
State Revenue Sharing	\$ 4,011,659	1%	1%	1%	1%	1%	\$ 4,051,776	\$ 4,092,293	\$ 4,133,216	\$ 4,174,548	\$ 4,216,294	
Income Tax	\$ 7,830,000	1%	1%	1%	1%	1%	\$ 7,908,300	\$ 7,987,383	\$ 8,067,257	\$ 8,147,929	\$ 8,229,409	
Fines & Fees	\$ 402,000	0%	1%	0%	1%	0%	\$ 402,000	\$ 406,020	\$ 406,020	\$ 410,080	\$ 410,080	
Licenses & Permits	\$ 1,391,000	1%	0%	1%	0%	1%	\$ 1,404,910	\$ 1,404,910	\$ 1,418,959	\$ 1,418,959	\$ 1,433,149	
Interest Income	\$ 12,000	0%	2%	0%	2%	0%	\$ 12,000	\$ 12,240	\$ 12,240	\$ 12,485	\$ 12,485	
Grant Revenues	\$ 84,862	0%	0%	0%	0%	0%	\$ 84,862	\$ 84,862	\$ 84,862	\$ 84,862	\$ 84,862	
Other Revenues	\$ 4,279,632	1%	1%	1%	1%	1%	\$ 4,322,428	\$ 4,365,653	\$ 4,409,309	\$ 4,453,402	\$ 4,497,936	
<b>Total Revenues</b>	<b>\$ 25,400,153</b>						<b>\$ 25,501,386</b>	<b>\$ 25,741,622</b>	<b>\$ 25,994,007</b>	<b>\$ 26,239,031</b>	<b>\$ 26,496,347</b>	
<b>EXPENDITURES</b>							<b>EXPENDITURES</b>					
Salaries & Benefits	\$15,314,573	3%	2%	3%	4%	3%	\$ 15,774,010	\$ 16,089,490	\$ 16,572,175	\$ 17,235,062	\$ 17,752,114	
Operating Supplies	\$ 532,309	1%	0%	1%	0%	1%	\$ 537,632	\$ 537,632	\$ 543,008	\$ 543,008	\$ 548,438	
Contractual Services	\$ 7,776,198	1%	1%	1%	1%	1%	\$ 7,853,960	\$ 7,932,500	\$ 8,011,825	\$ 8,091,943	\$ 8,172,862	
Other Expenditures	\$ 113,174	1%	1%	1%	1%	1%	\$ 114,306	\$ 115,449	\$ 116,603	\$ 117,769	\$ 118,947	
Special	\$ -	0%	0%	0%	0%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Property & Liability Insurance	\$ 256,811	1%	2%	1%	2%	1%	\$ 259,379	\$ 264,567	\$ 267,212	\$ 272,557	\$ 275,282	
Contingency	\$ 200,000	25%	0%	0%	0%	0%	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
Capital Outlays	\$ 220,944	0%	0%	0%	0%	0%	\$ 220,944	\$ 220,944	\$ 220,944	\$ 220,944	\$ 220,944	
Debt Service	\$ 271,000	0%	0%	0%	0%	0%	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	
Transfers to Other Funds	\$ 633,046	8%	0%	0%	8%	5%	\$ 683,690	\$ 683,690	\$ 683,690	\$ 738,385	\$ 775,304	
<b>Total Expenditures</b>	<b>\$ 25,318,055</b>						<b>\$ 25,964,921</b>	<b>\$ 26,365,271</b>	<b>\$ 26,936,457</b>	<b>\$ 27,740,668</b>	<b>\$ 28,384,892</b>	
<b>Net Revenues (Expenditures)</b>	<b>\$ 82,098</b>						<b>\$ (463,535)</b>	<b>\$ (623,649)</b>	<b>\$ (942,450)</b>	<b>\$ (1,501,637)</b>	<b>\$ (1,888,545)</b>	
<b>Ending Fund Balance</b>	<b>\$ 5,902,266</b>						<b>\$ 5,438,732</b>	<b>\$ 4,815,082</b>	<b>\$ 3,872,632</b>	<b>\$ 2,370,995</b>	<b>\$ 482,451</b>	

### Comments on Key Forecast Assumptions

**Property Taxes** - assumes phaseout of operations at the City's largest property taxpayer - The BC Cobb electric generating plant scheduled to shut down in April 2016. Expect property values to begin to grow within the next 3 years.

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

**Income Tax** - assumes modest growth with no recession during forecast period.

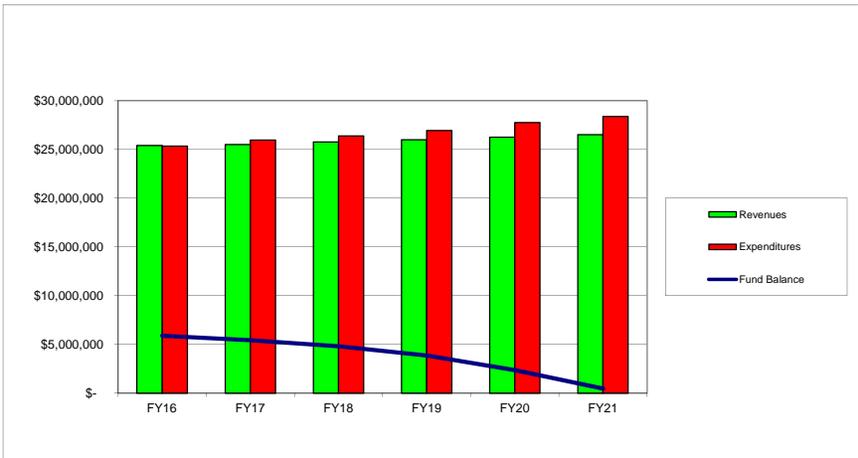
**Salaries & Benefits** - assumes very modest wage increases but growing increases in pension and health insurance costs.

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

**Transfers** - the General Fund subsidies to retire the DDA bonds and 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 DDA 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 could exhaust the City's fund balance reserves over the next 6 to 7 years.



## **BUDGET NARRATIVES BY DIVISION**

# WATCH MUSKEGON

## PUBLIC REPRESENTATION DIVISION

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

- **Growing the Tax Base**  
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.
- **Improving 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.
- **Developing 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.
- **Addressing 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.
- **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.
- **Establishing an Equal Opportunity Committee**  
The City Commission authorized the establishment of an Equal Opportunity Committee in 2014. During FY 2015-16, city staff will be tasked with moving the committee forward to begin accomplishing its objectives.

- **Working Proactively with the Public Schools to Improve Muskegon**  
Staff is tasked with fostering a highly collaborative relationship with the local public school districts in Muskegon to allow for mutually beneficial improvements to the city and the school districts that support our children.
- **Developing a Long-Term Budget Stabilization Plan**  
In addition to 5-year revenue and expense projections, staff is expected propose and develop strategic changes and enhancements to the City’s budget that will result in long-term stabilization and the improvement of the quality of life in Muskegon.

## 2015-16 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. Additionally, with the recent release of the “Watch Muskegon” marketing campaign, the City Commission has committed itself as a key stakeholder in the effort to improve perceptions and realities within the community.
- *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, and the redevelopment of downtown properties. Major efforts will be focused on the successfully implement the City Commission’s Action Plan as the road map to the City’s future.

# WATCH MUSKEGON

## ADMINISTRATIVE SERVICES DIVISION

### 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 responsibilities include public/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. Events like city-sponsored job fairs that give IFT recipients direct access to city residents will be undertaken as part of this effort.

- **Improving the City's Image**

The Clerk's Department has taken the lead on this action item. The City Clerk represents the City on a community-wide image campaign that focuses on a 14-point plan to improve the area's image to residents, visitors, and potential investors. The Clerk's office will also work with all City departments to identify positive activity within the city, and then publicize that activity through press releases, social media, and other media outlets.

### 2015-2016 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. We will continue recruitment efforts by attending job fairs and expos.
- *City Clerk's Office:* We will continue our work on City Commission meetings and committees that have direct impact on the City. We will be working to recruit youth to serve as Election Inspectors. We will continue our efforts to improve communication with residents, media and employees by creating press releases, issuing special recognitions, issuing beautification awards for neighborhoods, and organizing events for city employees. We will continue to offer and promote passport application services, and work with the businesses to assist with compliance with registration/licensing ordinances, maintain city records, and update/maintain 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.

# WATCH MUSKEGON

## FINANCIAL SERVICES DIVISION

### 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 takes 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 members volunteer 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.

## 2015/2016 Budget Highlights

- *Finance Administration:* The budget provides for continuation of current staffing and service levels.
- *Assessing Services:* Continuation of the current contract with Muskegon County for Assessing.
- *City Treasurer:* The 2015/16 budget provides for current staffing levels. The staff will be working on ways to decrease postage costs on monthly water bills by increasing electronic billing.
- *Income Tax Administration:* The 2015/16 budget provides for continued collection and tax enforcement activities. The department continues to look for ways to accept electronic tax returns.
- *LC Walker Arena:* The 2015/2016 budget provides for the General Fund to continue to pay the fixed \$235,000 management fee to subsidize arena operations. The per ticket surcharge which was increased to \$1 last budget year is returning to .25 cent for this year. The City and County are still exploring options for the future of the Arena.
- *Information Technology:* The budget provides for continuation of current staffing levels and service including technical support to the City of North Muskegon, 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 2015/2016 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.
- Implementation of new year-end reporting required under the Affordable Care Act.

- Continued monitoring/compliance of the state's EVIP/CVTRS 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 fee to make payment using a credit card.
- 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.
- Implementation of special assessment to cover a portion of the costs to provide streetlighting.

#### *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.
- Monitor upcoming State legislation that would mandate businesses outside our jurisdiction to withhold local income tax.

#### *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*

- Continue creating innovative methods for citizens to interact with government online.
- Focus on IT training and educational development for both internal and city wide staff.
- Leverage existing, emerging, and innovative technologies to enhance, improve, and streamline business processes.
- Expand and enhance technology support tools to meet customer's current needs and expectations.

# WATCH MUSKEGON

## PUBLIC SAFETY DIVISION

### 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 vision and 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 *Youth 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. *G.R.E.A.T* is a newly added youth program to develop young leaders in our community.

- **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 Seaway Run, Unity Festival, Muskegon Bike Time and the Irish Festival, the department has become specialized at handling community 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 & 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 & engagement 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.

### 2015-2016 Budget Highlights

- Due to the reduction 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 & Neighborhood Operations:

- A School Liaison Officer is assigned to Muskegon High School on a full-time basis to increase safety in our schools.
- Provide call for service policing & traffic enforcement in those areas of the city, including neighborhoods with identified needs. Operate 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 local task forces to investigate a violent crime, 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, specialized rescue, fire inspections services working directly with SAFEbuilt. The department provides the aforementioned services as well as fire prevention & fire safety education for our community at large.

### **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 Annual Fire Open House and Youth programs are designed to help children. Muskegon Fire continues to partner with schools and community groups in an effort to establish positive relationships with young citizens within our city.
- **Promote the Economic Stability, Diverse Economic Growth and Redevelopment**

SAFEbuilt staff and fire prevention officials will assist homeowners, contractors, and developers in meeting code compliance 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 auto/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 is a priority.

- **Develop, Maintain Infrastructure & Facilities**

Critical to the fire operation, staff will continue to review the current status of our facilities and fire apparatus(s) as to needed repairs and replacement of front line equipment.

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

The Fire department will continue to meet with neighborhood associations in an effort to become familiar with neighborhood 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**

### **2015-2016 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.
- The entire staff will aggressively seek grant funding to support all fire based functions.
- Foster positive labor-management relations.
- Continue to place new career hires to increase staffing levels as part of the succession plan without negatively impacting the budget.
- Continue to pursue auto/mutual aid assistance to enhance our public safety services in fringe areas within our community, and to build better relationships within the region to deliver quality fire/medical/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 dangerous abandoned building program.

In combination with other city 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.

### **SAFEbuilt - INSPECTION SERVICES**

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

These contracted employees work collectively, independently to monitor development, structural enhancements to encourage safety, 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 demolition of dangerous/abandon structures.

### **2015-2016 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 current building code standards while having a positive impact on current and future budgeting operation.

# WATCH MUSKEGON

## PUBLIC WORKS DIVISION

### 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.
- **Utilities Department** comprising of the Water Filtration Plant, Water/Sewer Maintenance, Storm Water Management, and Equipment.
- **Engineering Department** comprising of Engineering Services and Buildings Maintenance.
- **Administration Department** comprising of Administrative Support, and Public Service Building.

### 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. 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, and 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 as 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 anti-graffiti effort.

## 2015/2016 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 removal of graffiti 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 activities but also outsiders and we believe 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, 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 the year 2052.
- *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 on 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 the 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 were 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.

# WATCH MUSKEGON

## COMMUNITY AND ECONOMIC DEVELOPMENT DIVISION

### 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 certain City lots in the neighborhoods. 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 fence removal at Nelson Park and potentially working with contractors 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, Farmers' Market relocation and Kitchen 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. 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 Taste of Muskegon, Lakeshore Arts Festival, Rebel Road (motorcycle festival), the Beach Catamaran Regatta, Movies on the Beach, several run/walk and bicycle races 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 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 and Kitchen, 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 other 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. A grant was received for the EPA Shoreline Cities Green Infrastructure project, in conjunction with 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 and community Kitchen in downtown. The Market opened in 2014 and the Kitchen opened in 2015. The department assisted with the establishment of the Nims Park, which will be constructed in 2015. Land was purchased by the City from Muskegon Public Schools for the Park. The Nims Neighborhood raised funds for the construction.

- **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 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 were stepped up in 2014, through more aggressive enforcement of dangerous buildings (including commercial structures), board-ups, trash and grass, sidewalk snow removal, etc. To make a bolder impact on the near-downtown residential neighborhoods, the department will be implementing the Neighborhood Housing Improvement project, in conjunction with other departments, to construct market-rate housing in these neighborhoods. The City has also actively used the Municipal Civil Infraction ticketing process to 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.

## 2015- 2016 Budget Highlights

- *Planning & Economic Development Department.* Less funds were requested for the 2015-2016 budget, as various projects are concluding. This is the case with the Zoning Ordinance Update. Efforts will continue with the opening of the Market Kitchen downtown, port development (logistics hub), and a possible Food Hub. Emphasis will be placed on the Neighborhood Housing Improvement Program, including applying for grants and seeking funds from various sources. A new initiative is included in the budget for an intern program. The interns can work during the summer, or for limited hours through the year. They will assist with projects in Planning and Administration. 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 with a portion of these forwarded to the DMN. A contribution to Pound Buddies has been added to the 2015-2016 Budget. Pound Buddies is the animal shelter where our strays and neglected animals are taken. Recently, they have started taking cats, as well. This is assisting with the cat issues Muskegon neighborhoods face. Although the West Michigan Economic Partnership is actively starting its marketing campaign, no additional funds are required from the City at this time. The 2015- 2016 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 a maintenance fund for the bike racks which are erected in the public right-of-way.

- *Environmental Services Department:* The Blight Fight Program has been stepped up. Commercial buildings have been identified for Dangerous Building designation and enforcement has 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). Changes to the Ordinance will occur to better enforce these requirements.
- The Vacant Building Registration Program, which identifies vacant buildings in the City and encourages their rehabilitation and use, will be continued. The Code Compliance Supervisor and Inspector are pursuing vacant building and zoning issues, as well as aggressively processing dangerous building demolitions and board-ups. The “Sidewalk Snow Removal” ordinance went into effect during the winter of 2015. Tickets will be issued to those not shoveling their sidewalks in 2016. SafeBuilt is 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 2015. Contributions are also made to area sports teams (e.g., Lumberjacks, Muskegon Lake Hawks) for tickets, which are distributed to organizations working with City youth. 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 2015.

## Future Outlook

Following are some of the major goals of the Economic Development Division that are incorporated in the 2015-2016 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. The department will continue to administer the Special Events application process; there were 69 special events held in 2014.

*Continue Emphasis on the Downtown and Lakefront Development.* Development interest throughout Muskegon has increased dramatically over the last three years. Small businesses continue to open (and expand!) in the downtown. The majority of DMDC lots along Western Avenue have been purchased or are in negotiation (including the new MATS station which will be completed in 2015). 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 approved through MEDC for marketing and the consultant will complete the marketing plan in 2015. 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. A major initiative starting in 2015 will be the Neighborhood Housing Improvement program, demolishing dangerous buildings, consolidating property and constructing new market-rate housing.

- *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 Form Based Code will be implemented in 2015. The 5 Year Master Plan update was approved in 2015.
- *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. They have additional staff in the field to more aggressively enforce the ordinance. Meanwhile, one code enforcement inspector remains with Planning to enforce the Vacant Building, Dangerous Building, board-ups, zoning enforcement and sidewalk snow removal programs. The Blight Fight efforts continue with the Blight Fight Committee. Staff has joined efforts with a similar committee formed by the Nelson Neighborhood Improvement Association. The Municipal Civil Infraction ticketing process is being 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; most recently with the "Watch Muskegon" campaign. 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. 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. The Muskegon 25 program is available. The Renaissance Zone has concluded.
- *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 of the Michigan Alternative Research & Energy Center on site development. Pre-Seed funds have been received and continue into 2015 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.
- *Coordinate the Renaissance Zones.* The majority of these zones have concluded, two Renaissance Zone extensions were approved in 2008. 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
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
2011	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	23,960,758	23,818,219	5,796,137
2014-15	24,485,925	24,461,894	5,820,168

**Fiscal 2015-16 Budget Summary**

**FUND BALANCE AT START OF YEAR** **\$ 5,820,168**

**MEANS OF FINANCING:**

Taxes	15,408,000	60.7%
Licenses and Permits	1,391,000	5.5%
Federal Grants	69,862	0.3%
State Grants	15,000	0.1%
State Shared Revenue	4,011,659	15.8%
Other Charges	3,327,408	13.1%
Fines and Fees	402,000	1.6%
Other Revenue	618,224	2.4%
Other Financing Sources	<u>157,000</u>	<u>0.6%</u>
	25,400,153	100.0%

**ESTIMATED REQUIREMENTS:**

Customer Value Added Activities	19,737,001	78.0%
Business Value Added Activities	4,267,197	16.9%
Fixed Budget Items	<u>1,313,857</u>	<u>5.2%</u>
	25,318,055	100.0%

**ESTIMATED FUND BALANCE AT END OF YEAR** **\$ 5,902,266**

**OPERATING SURPLUS (ADDITION TO FUND BALANCE)** **\$ 82,098**

\* 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 FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>Available Fund Balance - BOY</b>		\$ 5,653,598	\$ 4,751,031	\$ 5,796,097	\$ 5,796,097	\$ 5,820,168	\$ 24,071	
<b>Taxes</b>								
101-00000-4100	PROPERTY TAX	5,502,231	<b>5,538,000</b>	4,931,762	5,640,000	<b>5,684,000</b>	<b>\$ 44,000</b>	
101-00000-4101	CHARGE BACK COLLECTED	-	-	-	-	-	-	
101-00000-4102	IN LIEU OF TAX	93,886	<b>95,000</b>	-	95,000	<b>94,000</b>	<b>(1,000)</b>	
101-00000-4103	IFT/CFT TAX	91,292	<b>82,000</b>	101,459	82,000	<b>95,000</b>	<b>13,000</b>	
101-00000-4104	PROPERTY TAX SANITATION	1,436,072	<b>1,661,000</b>	1,466,464	1,661,000	<b>1,705,000</b>	<b>44,000</b>	
101-00000-4140	INCOME TAX	7,831,423	<b>7,650,000</b>	6,789,730	7,830,000	<b>7,830,000</b>	-	
		\$ 14,954,904	\$ <b>15,026,000</b>	\$ 13,289,415	\$ 15,308,000	\$ <b>15,408,000</b>	\$ <b>100,000</b>	
<b>Licenses and permits</b>								
101-00000-4202	BUSINESS LICENSES & PERMITS	38,200	<b>29,500</b>	43,075	45,000	<b>50,000</b>	<b>5,000</b>	
101-00000-4203	LIQUOR LICENSES & TAX REBATE	55,009	<b>50,000</b>	52,986	53,720	<b>50,000</b>	<b>(3,720)</b>	
101-00000-4204	CABLE TV LICENSES OR FEES	358,755	<b>350,000</b>	181,906	350,000	<b>350,000</b>	-	
101-00000-4205	HOUSING LICENSES	10,232	<b>8,000</b>	(4,865)	-	-	-	
101-00000-4206	INSPECTION FEE	340	-	70	-	-	-	
101-00000-4207	CEMETERY-BURIAL PERMITS	89,459	<b>90,000</b>	73,227	90,000	<b>82,000</b>	<b>(8,000)</b>	
101-00000-4208	BUILDING PERMITS	488,042	<b>405,000</b>	275,837	350,000	<b>373,000</b>	<b>23,000</b>	
101-00000-4209	ELECTRICAL PERMITS	108,657	<b>86,000</b>	70,755	86,000	<b>98,000</b>	<b>12,000</b>	
101-00000-4210	PLUMBING PERMITS	48,221	<b>47,000</b>	23,180	40,000	<b>41,000</b>	<b>1,000</b>	
101-00000-4211	HEATING PERMITS	72,051	<b>61,000</b>	57,824	70,000	<b>74,000</b>	<b>4,000</b>	
101-00000-4212	POLICE GUN REGISTRATION	1,650	<b>1,500</b>	75	1,500	-	<b>(1,500)</b>	
101-00000-4213	RENTAL PROPERTY REGISTRATION	185,697	<b>150,000</b>	131,377	150,000	<b>170,000</b>	<b>20,000</b>	
101-00000-4221	VACANT BUILDING FEE	105,751	<b>125,000</b>	84,220	125,000	<b>95,000</b>	<b>(30,000)</b>	
101-00000-4224	TEMPORARY LIQUOR LICENSE	8,075	<b>10,000</b>	3,750	8,000	<b>8,000</b>	-	
		\$ 1,570,139	\$ <b>1,413,000</b>	\$ 993,417	\$ 1,369,220	\$ <b>1,391,000</b>	\$ <b>21,780</b>	
<b>Federal grants</b>								
101-00000-4300	FEDERAL GRANTS	83,324	<b>46,370</b>	67,671	84,296	<b>69,862</b>	<b>(14,434)</b>	FY2015/16 - JAG, BPV, WEMET
		\$ 83,324	\$ <b>46,370</b>	\$ 67,671	\$ 84,296	\$ <b>69,862</b>	\$ <b>(14,434)</b>	
<b>State grants</b>								
101-00000-4400	STATE GRANTS	14,557	<b>15,000</b>	7,406	15,000	<b>15,000</b>	-	302 Police Training
		\$ 14,557	\$ <b>15,000</b>	\$ 7,406	\$ 15,000	\$ <b>15,000</b>	\$ -	
<b>State shared revenue</b>								
101-00000-4502	STATE SALES TAX CONSTITUTIONAL	2,729,570	<b>2,913,387</b>	1,885,167	2,800,405	<b>2,894,923</b>	<b>94,518</b>	Based on current state estimates
101-00000-4503	STATE EVIP PAYMENTS	1,083,651	<b>1,159,506</b>	744,488	1,116,736	<b>1,116,736</b>	-	
		\$ 3,813,221	\$ <b>4,072,893</b>	\$ 2,629,655	\$ 3,917,141	\$ <b>4,011,659</b>	\$ <b>94,518</b>	
<b>Other charges for sales and services</b>								
101-00000-4161	STREETLIGHTING SPECIAL ASSESSMENT	-	-	-	-	<b>350,000</b>	<b>350,000</b>	New Streetlighting Assessment
101-00000-4601	CITY SERVICE FEE FOR ENTERPRISE FUNDS	-	-	-	112,322	<b>449,290</b>	<b>336,968</b>	
101-00000-4603	TAX COLLECTION FEE	259,755	<b>289,276</b>	262,954	289,276	<b>298,800</b>	<b>9,524</b>	1% admin fee on all mills
101-00000-4604	GARBAGE COLLECTION	43,723	<b>40,000</b>	35,356	40,000	<b>41,000</b>	<b>1,000</b>	
101-00000-4606	ADMINISTRATION FEES	250,000	<b>250,000</b>	208,333	250,000	<b>310,000</b>	<b>60,000</b>	
101-00000-4607	REIMBURSEMENT ELECTIONS	13,342	<b>300</b>	14,796	31,000	<b>33,000</b>	<b>2,000</b>	
101-00000-4608	INDIRECT COST ALLOCATION	983,104	<b>965,889</b>	798,366	965,889	<b>1,025,618</b>	<b>59,729</b>	
101-00000-4609	PROCUREMENT CARD REBATE	64,268	<b>41,000</b>	42,505	41,000	<b>40,000</b>	<b>(1,000)</b>	

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

	Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments	
101-00000-4611	SPECIAL EVENTS REIMBURSEMENT	90,233	75,000	64,094	75,000	25,000	(50,000)	
101-00000-4612	CEMETERY SALE OF LOTS	28,817	25,000	16,383	25,000	20,000	(5,000)	
101-00000-4614	REIMBURSEMENT LOT CLEAN UP	26,813	10,000	13,752	10,000	7,000	(3,000)	
101-00000-4615	POLICE DEPARTMENT INCOME	89,488	65,000	84,645	90,000	89,000	(1,000)	
101-00000-4617	FIRE DEPARTMENT INCOME	5,691	3,500	2,050	3,000	2,800	(200)	
101-00000-4619	MISC. SALES AND SERVICES	36,281	3,000	7,647	3,000	5,000	2,000	
101-00000-4620	FIRE PROTECTION-STATE PROP	82,526	82,500	80,227	85,000	81,000	(4,000)	
101-00000-4621	ZONING & ENCROACHMENT FEES	12,265	11,000	9,750	11,000	12,000	1,000	
101-00000-4622	MISC. CLERK FEES	2,445	2,800	4,002	3,400	2,800	(600)	
101-00000-4624	TAX ABATEMENT APPLICATION FEES	750	6,000	3,022	6,000	3,000	(3,000)	
101-00000-4625	MISC. TREAS. FEES	48,369	50,000	8,045	50,000	78,000	28,000	
101-00000-4631	REIMBURSEMENT SCHOOL OFFICER	19,498	22,500	20,259	22,500	20,900	(1,600)	
101-00000-4633	OBSOLETE PROPERTY FEES	250	-	-	-	-	-	
101-00000-4634	PASSPORTS	5,565	3,500	9,780	11,000	8,000	(3,000)	
101-00000-4635	START UP CHARGE/REFUSE	9,350	10,000	5,170	10,000	7,000	(3,000)	
101-00000-4636	REFUSE BAG & BULK SALES	22,790	23,000	22,914	23,000	23,000	-	
101-00000-4637	APPLIANCE STICKER	75	300	100	300	100	(200)	
101-00000-4642	LIEN LOOK UPS	14,270	15,000	10,795	15,000	14,000	(1,000)	
101-00000-4648	FALSE ALARM FEES/POLICE	14,220	11,500	7,860	10,000	10,500	500	
101-00000-4649	CEMETERY-MISC. INCOME	16,288	15,000	11,686	15,000	15,000	-	
101-00000-4651	REIMBURSEMENT LOT MOWING	47,760	20,000	16,806	20,000	7,000	(13,000)	
101-00000-4652	MUSKEGON HEIGHTS ZONING	2,958	1,600	4,900	1,600	3,000	1,400	
101-00000-4654	FIRE RESPONSE FEE	4,500	3,000	4,500	5,000	4,500	(500)	
101-00000-4656	SITE PLAN REVIEW	2,700	3,500	2,900	3,500	2,000	(1,500)	
101-00000-4657	COLUMBARIUM NICHE	-	1,000	1,000	1,000	1,000	-	
101-00000-4658	IMPOUND FEES	34,700	35,000	34,350	35,000	38,500	3,500	
101-00000-4660	MISC RECREATION INCOME	6,602	6,500	3,944	6,500	3,500	(3,000)	
101-00000-4661	LEASE GREAT LAKES NAVAL MEMORIAL	15,000	15,000	13,750	15,000	15,000	-	
101-00000-4663	FLEA MARKET AT FARMERS MARKET	26,410	35,000	17,437	35,000	26,000	(9,000)	
101-00000-4664	FARMERS MARKET INCOME	58,440	40,000	44,901	40,000	58,000	18,000	
101-00000-4665	LEASE BILLBOARDS	6,800	6,800	6,800	6,800	6,800	-	
101-00000-4670	PICNIC SHELTER	20,673	35,000	17,910	35,000	22,000	(13,000)	
101-00000-4671	MCGRAFT PARK	47,651	46,000	50,536	46,000	45,000	(1,000)	
101-00000-4672	SAFEBUILT LOT MOWING	395	-	40,978	-	35,000	35,000	
101-00000-4673	RENTAL - CENTRAL DISPATCH	46,782	45,000	27,424	45,000	45,000	-	
101-00000-4674	RENTAL - CITY HALL	23,022	19,200	21,617	19,200	23,000	3,800	
101-00000-4675	RENTALS - BEACH	2,500	10,000	-	10,000	-	(10,000)	
101-00000-4676	SAFEBUILT - TRASH PICKUP	-	-	19,173	-	18,000	18,000	
101-00000-4678	PLANNING DEPT ENFORCEMENT	-	-	100	-	-	-	
101-00000-4693	FARMERS MARKET EVENT RENTAL	-	-	1,000	-	500	500	
101-00000-4694	FARMERS MARKET EBT FEES	-	-	-	-	1,800	1,800	
		\$ 2,487,069	\$ 2,343,665	\$ 2,074,517	\$ 2,522,287	\$ 3,327,408	\$ 805,121	
<b>Fines and fees</b>								
101-00000-4701	INCOME TAX-PENALTY & INTEREST	173,321	170,000	171,889	190,000	170,000	(20,000)	
101-00000-4702	DELINQUENT FEES	47,975	30,000	417	30,000	25,000	-	
101-00000-4703	INTEREST/LATE INVOICES	12	-	-	-	-	-	
101-00000-4704	PENALTIES/INTEREST/FINES	2,086	2,000	1,749	2,000	2,000	-	
101-00000-4706	LATE FEE ON INVOICES OVER 45 DAYS	-	-	1,447	-	-	-	
101-00000-4751	CIVIL INFRACTIONS	1,450	25,000	7,700	10,000	15,000	5,000	
101-00000-4754	TRAFFIC FINES & FEES	75,451	62,000	80,235	75,000	90,000	15,000	
101-00000-4755	COURT FEES	102,465	130,000	104,945	120,000	100,000	(20,000)	
		\$ 402,760	\$ 419,000	\$ 368,382	\$ 427,000	\$ 402,000	\$ (20,000)	

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

	Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>Other revenue</b>							
101-00000-4800	MISC. & SUNDRY	4,573	<b>5,000</b>	6,480	5,000	<b>5,000</b>	-
101-00000-4802	REIMB:DEMOS AND BOARD-UPS	9,670	<b>10,000</b>	4,798	10,000	<b>110,000</b>	<b>100,000</b>
101-00000-4803	CDBG PROGRAM REIMBURSEMENTS	320,459	<b>344,706</b>	243,447	344,706	<b>343,124</b>	<b>(1,582)</b>
101-00000-4805	CONTRIBUTIONS	7,355	<b>11,000</b>	9,350	11,000	<b>7,000</b>	<b>(4,000)</b>
101-00000-4806	BIKE/PROPERTY AUCTIONS-POLICE	-	<b>2,000</b>	1,676	2,000	<b>2,000</b>	-
101-00000-4808	SALE OF PROPERTY AND EQUIPMENT	2,000	-	-	-	-	-
101-00000-4811	FISHERMANS LANDING REIMBURSEMENT	18,196	<b>16,500</b>	13,951	13,900	<b>13,500</b>	<b>(400)</b>
101-00000-4814	PROMOTIONAL PRODUCTS	118	<b>25</b>	146	25	<b>100</b>	<b>75</b>
101-00000-4818	RECOVERY OF BAD DEBT	392	<b>2,000</b>	1,500	2,000	<b>1,000</b>	<b>(1,000)</b>
101-00000-4821	CONTRIBUTIONS/GRANTS	-	<b>79,000</b>	10,000	80,350	<b>10,000</b>	<b>(70,350)</b>
101-00000-4823	CONTRIBUTIONS - DISC GOLF COURSE IMPROVE	-	-	-	-	-	-
101-00000-4825	CONTRIBUTIONS - VETERAN'S PARK MAINT	64,387	<b>16,500</b>	19,081	16,500	<b>16,500</b>	-
101-00000-4829	COMMUNITY FOUNDATION GRANT - MCGRAFT PAR	-	-	-	-	-	-
101-00000-4830	CONTRIBUTIONS - WEST MI ECON DEV PARTNERSH	-	-	-	-	-	-
101-00000-4832	CONSUMERS ENERGY ESSENTIAL SERVICES	-	<b>100,000</b>	100,000	100,000	<b>100,000</b>	- Per settlement agreement
101-00000-4841	GRANT: COMMUNITY FOUNDATION	25,000	<b>54,000</b>	2,600	40,000	<b>10,000</b>	<b>(30,000)</b>
		\$ 452,150	\$ <b>640,731</b>	\$ 413,029	\$ 625,481	\$ <b>618,224</b>	\$ <b>(7,257)</b>
<b>Interest &amp; Operating Transfers</b>							
101-00000-4902	OP. TRANS FROM SPECIAL REVENUE	79,922	<b>106,500</b>	-	106,500	<b>120,000</b>	<b>13,500</b>
101-00000-4903	OP. TRANS FROM DEBT SERVICE	50,000	<b>38,000</b>	31,667	38,000	<b>25,000</b>	<b>(13,000)</b>
101-00000-4904	OP. TRANS FROM CAPITAL PROJECTS	3,035	<b>176,000</b>	-	-	-	-
101-00000-4906	OP. TRANS FROM INTERNAL SERVICE FUND	-	-	-	-	-	-
101-00000-4908	OP. TRANS FROM NONEXPENDABLE	-	<b>23,000</b>	-	23,000	-	<b>(23,000)</b>
101-00000-4970	INTEREST INCOME	27,037	<b>50,000</b>	20,786	50,000	<b>12,000</b>	<b>(38,000)</b>
101-00000-4971	UNREALIZED GAIN (LOSS) ON INVESTMENT	15,907	-	(11,376)	-	-	-
101-00000-4980	SALE OF FIXED ASSETS	-	-	-	-	-	-
		\$ 175,901	\$ <b>393,500</b>	\$ 41,077	\$ 217,500	\$ <b>157,000</b>	\$ <b>(60,500)</b>
<b>Total general fund revenues and other sources</b>							
		\$ 23,954,025	\$ <b>24,370,159</b>	\$ 19,884,569	\$ 24,485,925	\$ <b>25,400,153</b>	\$ <b>914,228</b>

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

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

		Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>I. Customer Value Added Activities</b>							
<b>40301 Police Department</b>							
5100	SALARIES & BENEFITS	7,627,359	8,255,003	6,183,483	8,124,003	8,593,743	469,740
5200	SUPPLIES	106,028	99,225	65,382	99,225	87,201	(12,024)
5300	CONTRACTUAL SERVICES	814,379	818,350	740,789	832,350	888,242	55,892
5400	OTHER EXPENSES	15,615	15,000	11,882	15,000	15,000	-
5700	CAPITAL OUTLAYS	8,192	34,925	37,718	44,925	16,100	(28,825)
		\$ 8,571,573	\$ 9,222,503	\$ 7,039,254	\$ 9,115,503	\$ 9,600,286	\$ 484,783
		\$ 8,571,573	\$ 9,222,503	\$ 7,039,254	\$ 9,115,503	\$ 9,600,286	\$ 484,783
<b>50336 Fire Department</b>							
5100	SALARIES & BENEFITS	3,093,073	3,230,934	2,694,316	3,345,182	3,557,370	212,188
5200	SUPPLIES	148,475	117,700	136,606	143,700	170,000	26,300
5300	CONTRACTUAL SERVICES	436,164	181,800	115,647	150,000	103,300	(46,700)
5400	OTHER EXPENSES	7,468	7,600	5,481	7,600	7,100	(500)
5700	CAPITAL OUTLAYS	38,000	56,025	49,068	56,025	11,600	(44,425)
		\$ 3,723,180	\$ 3,594,059	\$ 3,001,118	\$ 3,702,507	\$ 3,849,370	\$ 146,863
<b>50338 New Central Fire Station</b>							
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	71,068	60,000	53,635	75,000	75,000	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 71,068	\$ 60,000	\$ 53,635	\$ 75,000	\$ 75,000	\$ -
<b>50387 Fire Safety Inspections</b>							
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	5,118	-	7,648	-	-	-
5300	CONTRACTUAL SERVICES	576,474	599,000	320,386	450,000	485,000	35,000
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	6,580	-	-	-	-	-
		\$ 588,172	\$ 599,000	\$ 328,034	\$ 450,000	\$ 485,000	\$ 35,000
		\$ 4,382,420	\$ 4,253,059	\$ 3,382,787	\$ 4,227,507	\$ 4,409,370	\$ 181,863
<b>60523 General Sanitation</b>							
5100	SALARIES & BENEFITS	20,629	22,000	15,294	22,000	22,903	903
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	1,587,853	1,696,309	1,177,329	1,600,000	1,643,200	43,200
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
5900	OTHER FINANCING USES	200,000	-	-	100,000	180,000	80,000
		\$ 1,808,482	\$ 1,718,309	\$ 1,192,623	\$ 1,722,000	\$ 1,846,103	\$ 124,103

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

	Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>60550 Stormwater Management</b>						
5100 SALARIES & BENEFITS	-	-	-	-	-	-
5200 SUPPLIES	-	-	-	-	-	-
5300 CONTRACTUAL SERVICES	11,444	10,000	4,000	10,000	10,000	-
5400 OTHER EXPENSES	-	-	-	-	-	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 11,444	\$ 10,000	\$ 4,000	\$ 10,000	\$ 10,000	\$ -
<b>60448 Streetlighting</b>						
5100 SALARIES & BENEFITS	-	-	-	-	-	-
5200 SUPPLIES	-	-	-	-	-	-
5300 CONTRACTUAL SERVICES	647,680	670,000	429,247	650,000	660,000	10,000
5400 OTHER EXPENSES	-	-	-	-	50,000	50,000
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 647,680	\$ 670,000	\$ 429,247	\$ 650,000	\$ 710,000	\$ 60,000
<b>60707 Senior Citizen Transit</b>						
5100 SALARIES & BENEFITS	3,379	-	-	-	-	-
5200 SUPPLIES	-	-	-	-	-	-
5300 CONTRACTUAL SERVICES	5,000	-	-	-	-	-
5400 OTHER EXPENSES	-	-	-	-	-	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 8,379	\$ -	\$ -	\$ -	\$ -	\$ -
<b>60446 Community Event Support</b>						
5100 SALARIES & BENEFITS	14,204	10,000	10,660	20,000	14,575	(5,425)
5200 SUPPLIES	964	1,200	311	1,200	1,200	-
5300 CONTRACTUAL SERVICES	7,202	10,000	4,935	10,000	10,000	-
5400 OTHER EXPENSES	-	-	-	-	-	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 22,370	\$ 21,200	\$ 15,906	\$ 31,200	\$ 25,775	\$ (5,425)
<b>70751 Parks Maintenance</b>						
5100 SALARIES & BENEFITS	353,365	396,463	254,815	360,000	412,731	52,731
5200 SUPPLIES	70,127	89,688	41,022	89,688	89,688	-
5300 CONTRACTUAL SERVICES	636,391	651,969	473,564	662,969	678,796	15,827
5400 OTHER EXPENSES	-	-	220	-	1,000	1,000
5700 CAPITAL OUTLAYS	6,376	5,000	5,354	5,000	5,000	-
	\$ 1,066,259	\$ 1,143,120	\$ 774,975	\$ 1,117,657	\$ 1,187,215	\$ 69,558

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

		Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>70757 Mc Graft Park Maintenance</b>							
5100	SALARIES & BENEFITS	6,149	8,299	1,450	8,299	8,639	340
5200	SUPPLIES	5,369	4,900	3,504	4,900	4,900	-
5300	CONTRACTUAL SERVICES	39,324	33,550	12,710	33,550	33,550	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	390	1,000	310	11,000	1,000	(10,000)
		\$ 51,232	\$ 47,749	\$ 17,974	\$ 57,749	\$ 48,089	\$ (9,660)
<b>70756 Municipal Marina</b>							
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	-	-	-	-	-	-
5300	CONTRACTUAL SERVICES	-	-	214	-	-	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ -	\$ -	\$ 214	\$ -	\$ -	\$ -
<b>70771 Forestry</b>							
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	-	-	26	-	-	-
5300	CONTRACTUAL SERVICES	-	-	-	-	-	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ -	\$ -	\$ 26	\$ -	\$ -	\$ -
<b>70276 Cemeteries Maintenance</b>							
5100	SALARIES & BENEFITS	92,987	82,932	73,646	87,000	86,335	(665)
5200	SUPPLIES	8,696	7,950	2,807	7,950	8,250	300
5300	CONTRACTUAL SERVICES	276,689	254,436	223,779	265,000	291,336	26,336
5400	OTHER EXPENSES	-	8,230	-	-	-	-
5700	CAPITAL OUTLAYS	8,457	-	1,232	8,230	1,450	(6,780)
		\$ 386,829	\$ 353,548	\$ 301,464	\$ 368,180	\$ 387,371	\$ 19,191
<b>70585 Parking Operations</b>							
5100	SALARIES & BENEFITS	1,977	2,000	759	2,000	2,082	82
5200	SUPPLIES	150	-	521	-	-	-
5300	CONTRACTUAL SERVICES	4,154	3,800	3,527	3,800	3,800	-
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	6,777	7,000	-	(7,000)
		\$ 6,281	\$ 5,800	\$ 11,584	\$ 12,800	\$ 5,882	\$ (6,918)
<b>70357 Graffiti Removal</b>							
5100	SALARIES & BENEFITS	1,626	4,000	2,098	4,000	4,165	165
5200	SUPPLIES	46	200	1,332	200	4,861	4,661
5300	CONTRACTUAL SERVICES	490	4,661	171	4,661	-	(4,661)
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ 2,162	\$ 8,861	\$ 3,601	\$ 8,861	\$ 9,026	\$ 165

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

		Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>70863 Farmers' Market &amp; Flea Market</b>							
5100	SALARIES & BENEFITS	33,799	<b>35,000</b>	30,242	35,000	<b>40,000</b>	<b>5,000</b>
5200	SUPPLIES	4,073	<b>3,150</b>	6,252	10,000	<b>6,275</b>	<b>(3,725)</b>
5300	CONTRACTUAL SERVICES	38,824	<b>54,254</b>	75,790	110,000	<b>87,400</b>	<b>(22,600)</b>
5400	OTHER EXPENSES	-	<b>500</b>	1,004	500	<b>1,100</b>	<b>600</b>
5700	CAPITAL OUTLAYS	22	<b>5,000</b>	-	3,000	<b>2,000</b>	<b>(1,000)</b>
		\$ 76,718	\$ <b>97,904</b>	\$ 113,288	\$ 158,500	\$ <b>136,775</b>	\$ <b>(21,725)</b>
<b>70865 Farmers' Market EBT Program</b>							
5100	SALARIES & BENEFITS	-	-	-	-	-	-
5200	SUPPLIES	-	-	841	-	-	-
5300	CONTRACTUAL SERVICES	-	-	180	-	<b>9,000</b>	<b>9,000</b>
5400	OTHER EXPENSES	-	-	-	-	-	-
5700	CAPITAL OUTLAYS	-	-	-	-	-	-
		\$ -	\$ -	\$ 1,021	\$ -	\$ <b>9,000</b>	\$ <b>9,000</b>
		\$ 4,087,836	\$ <b>4,076,491</b>	\$ 2,865,923	\$ 4,136,947	\$ <b>4,375,236</b>	\$ <b>238,289</b>

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

	Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>70775 General Recreation</b>						
5100 SALARIES & BENEFITS	-	-	-	-	-	-
5200 SUPPLIES	-	200	-	200	200	-
5300 CONTRACTUAL SERVICES	105,498	95,700	61,272	100,300	100,300	-
5400 OTHER EXPENSES	-	-	-	-	-	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 105,498	\$ 95,900	\$ 61,272	\$ 100,500	\$ 100,500	\$ -
<b>80387 Environmental Services</b>						
5100 SALARIES & BENEFITS	217,401	151,555	97,798	151,555	153,898	2,343
5200 SUPPLIES	6,336	8,300	3,970	8,300	8,300	-
5300 CONTRACTUAL SERVICES	443,623	659,775	667,226	709,775	813,651	103,876
5400 OTHER EXPENSES	225	1,000	427	1,000	1,000	-
5700 CAPITAL OUTLAYS	8,580	3,500	69	3,500	3,500	-
	\$ 676,165	\$ 824,130	\$ 769,490	\$ 874,130	\$ 980,349	\$ 106,219
	\$ 781,663	\$ 920,030	\$ 830,762	\$ 974,630	\$ 1,080,849	\$ 106,219
<b>10875 Other - Contributions to Outside Agencies</b>						
MUSKEGON AREA TRANSIT (MATS)	77,430	78,850	58,050	78,850	87,100	8,250
NEIGHBORHOOD ASSOCIATION GRANTS	16,500	21,000	19,936	21,000	21,000	-
MUSKEGON AREA FIRST	45,566	45,660	34,174	45,660	45,660	-
VETERANS MEMORIAL DAY COSTS	6,692	7,000	-	7,000	7,000	-
WEST MI ECONOMIC DEVELOPMENT PARTNERSHIP	-	3,000	-	3,000	-	(3,000)
DOWNTOWN MUSKEGON NOW	79,922	106,500	112,104	112,104	100,000	(12,104)
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	2,000	1,000
MUSKEGON AREA LABOR MANAGEMENT (MALMC)	1,000	1,000	1,000	1,000	1,000	-
POUND BUDDIES	-	-	-	-	2,500	2,500
SUPPLEMENTAL MERS CONTRIBUTION	300,000	-	-	-	-	-
Contributions To Outside Agencies	\$ 533,110	\$ 269,010	\$ 231,264	\$ 274,614	\$ 271,260	\$ (3,354)
	\$ 533,110	\$ 269,010	\$ 231,264	\$ 274,614	\$ 271,260	\$ (3,354)
<b>Total Customer Value Added Activities</b>	\$ 18,356,602	\$ 18,741,093	\$ 14,349,990	\$ 18,729,201	\$ 19,737,001	\$ 1,007,800
<b>As a Percent of Total General Fund Expenditures</b>	77.1%	76.9%	78.8%	76.6%	78.0%	117.7%

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

	Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>II. Business Value Added Activities</b>						
<b>10101 City Commission</b>						
5100 SALARIES & BENEFITS	69,679	<b>68,461</b>	54,407	68,461	<b>71,270</b>	<b>2,809</b>
5200 SUPPLIES	17,211	<b>11,000</b>	93	11,000	<b>11,000</b>	-
5300 CONTRACTUAL SERVICES	10,056	<b>14,500</b>	874	14,500	<b>14,500</b>	-
5400 OTHER EXPENSES	3,177	<b>2,000</b>	618	2,000	<b>2,000</b>	-
5700 CAPITAL OUTLAYS	980	<b>1,500</b>	800	1,500	<b>1,500</b>	-
	\$ 101,103	\$ <b>97,461</b>	\$ 56,792	\$ 97,461	\$ <b>100,270</b>	\$ <b>2,809</b>
<b>10102 City Promotions &amp; Public Relations</b>						
5100 SALARIES & BENEFITS	-	-	-	-	-	-
5200 SUPPLIES	733	<b>800</b>	438	800	<b>1,350</b>	<b>550</b>
5300 CONTRACTUAL SERVICES	8,519	<b>8,550</b>	9,699	68,550	<b>28,550</b>	<b>(40,000)</b>
5400 OTHER EXPENSES	-	-	-	-	-	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 9,252	\$ <b>9,350</b>	\$ 10,137	\$ 69,350	\$ <b>29,900</b>	\$ <b>(39,450)</b>
<b>10172 City Manager</b>						
5100 SALARIES & BENEFITS	278,055	<b>268,328</b>	170,582	233,328	<b>249,339</b>	<b>16,011</b>
5200 SUPPLIES	2,572	<b>1,400</b>	1,682	1,400	<b>1,400</b>	-
5300 CONTRACTUAL SERVICES	15,649	<b>15,000</b>	1,953	15,000	<b>15,000</b>	-
5400 OTHER EXPENSES	2,466	<b>3,000</b>	3,429	3,000	<b>3,000</b>	-
5700 CAPITAL OUTLAYS	1,429	<b>2,000</b>	268	2,000	<b>2,000</b>	-
	\$ 300,171	\$ <b>289,728</b>	\$ 177,914	\$ 254,728	\$ <b>270,739</b>	\$ <b>16,011</b>
<b>10145 City Attorney</b>						
5100 SALARIES & BENEFITS	-	-	-	-	-	-
5200 SUPPLIES	1,713	<b>2,000</b>	-	2,000	<b>2,000</b>	-
5300 CONTRACTUAL SERVICES	386,649	<b>345,000</b>	253,167	345,000	<b>355,410</b>	<b>10,410</b>
5400 OTHER EXPENSES	-	-	-	-	-	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 388,362	\$ <b>347,000</b>	\$ 253,167	\$ 347,000	\$ <b>357,410</b>	\$ <b>10,410</b>
	\$ 798,888	\$ <b>743,539</b>	\$ 498,010	\$ 768,539	\$ <b>758,319</b>	\$ <b>(10,220)</b>
<b>20228 Affirmative Action</b>						
5100 SALARIES & BENEFITS	59,704	<b>81,801</b>	56,846	81,801	<b>85,158</b>	<b>3,357</b>
5200 SUPPLIES	260	<b>750</b>	167	750	<b>750</b>	-
5300 CONTRACTUAL SERVICES	10,152	<b>2,027</b>	1,048	2,027	<b>2,027</b>	-
5400 OTHER EXPENSES	240	<b>800</b>	456	800	<b>800</b>	-
5700 CAPITAL OUTLAYS	2,337	<b>1,000</b>	-	1,000	<b>1,000</b>	-
	\$ 72,693	\$ <b>86,378</b>	\$ 58,517	\$ 86,378	\$ <b>89,735</b>	\$ <b>3,357</b>

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

	Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>20215 City Clerk &amp; Elections</b>						
5100 SALARIES & BENEFITS	274,536	<b>273,434</b>	229,082	294,934	<b>319,881</b>	<b>24,947</b>
5200 SUPPLIES	23,123	<b>26,900</b>	20,790	28,900	<b>33,010</b>	<b>4,110</b>
5300 CONTRACTUAL SERVICES	27,236	<b>37,324</b>	27,849	44,524	<b>23,722</b>	<b>(20,802)</b>
5400 OTHER EXPENSES	2,303	<b>3,500</b>	1,499	3,500	<b>6,000</b>	<b>2,500</b>
5700 CAPITAL OUTLAYS	5,630	<b>2,500</b>	2,044	2,500	<b>2,500</b>	-
	\$ 332,828	\$ <b>343,658</b>	\$ 281,264	\$ 374,358	\$ <b>385,113</b>	\$ <b>10,755</b>
<b>20220 Civil Service</b>						
5100 SALARIES & BENEFITS	-	-	-	-	-	-
5200 SUPPLIES	455	<b>500</b>	-	500	<b>500</b>	-
5300 CONTRACTUAL SERVICES	87,652	<b>85,050</b>	72,481	100,050	<b>87,000</b>	<b>(13,050)</b>
5400 OTHER EXPENSES	3,385	<b>2,800</b>	2,034	2,800	<b>2,800</b>	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 91,492	\$ <b>88,350</b>	\$ 74,515	\$ 103,350	\$ <b>90,300</b>	\$ <b>(13,050)</b>
	\$ 497,013	\$ <b>518,386</b>	\$ 414,296	\$ 564,086	\$ <b>565,148</b>	\$ <b>1,062</b>
<b>30202 Finance Administration</b>						
5100 SALARIES & BENEFITS	252,343	<b>335,776</b>	271,068	335,776	<b>349,555</b>	<b>13,779</b>
5200 SUPPLIES	2,705	<b>2,975</b>	1,927	2,475	<b>2,625</b>	<b>150</b>
5300 CONTRACTUAL SERVICES	101,753	<b>62,562</b>	52,130	62,614	<b>62,562</b>	<b>(52)</b>
5400 OTHER EXPENSES	853	<b>1,000</b>	658	900	<b>850</b>	<b>(50)</b>
5700 CAPITAL OUTLAYS	420	<b>500</b>	1,156	1,200	<b>1,000</b>	<b>(200)</b>
	\$ 358,074	\$ <b>402,813</b>	\$ 326,939	\$ 402,965	\$ <b>416,592</b>	\$ <b>13,627</b>
<b>30209 Assessing Services</b>						
5100 SALARIES & BENEFITS	3,260	<b>4,500</b>	3,086	4,500	<b>4,500</b>	-
5200 SUPPLIES	-	-	-	-	-	-
5300 CONTRACTUAL SERVICES	299,218	<b>318,500</b>	222,493	318,500	<b>299,000</b>	<b>(19,500)</b>
5400 OTHER EXPENSES	-	-	105	-	-	-
5700 CAPITAL OUTLAYS	-	-	-	-	-	-
	\$ 302,478	\$ <b>323,000</b>	\$ 225,684	\$ 323,000	\$ <b>303,500</b>	\$ <b>(19,500)</b>
<b>30805 Arena Administration</b>						
5100 SALARIES & BENEFITS	-	-	-	-	-	-
5200 SUPPLIES	-	-	-	-	-	-
5300 CONTRACTUAL SERVICES	235,000	<b>238,000</b>	235,000	238,000	<b>238,000</b>	-
5400 OTHER EXPENSES	47,096	<b>135,000</b>	133,379	135,000	-	<b>(135,000)</b>
5700 CAPITAL OUTLAYS	1,476	<b>1,550</b>	1,415	1,550	<b>1,600</b>	<b>50</b>
	\$ 283,572	\$ <b>374,550</b>	\$ 369,794	\$ 374,550	\$ <b>239,600</b>	\$ <b>(134,950)</b>

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

		Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>30205</b>	<b>Income Tax Administration</b>						
5100	SALARIES & BENEFITS	331,614	<b>227,780</b>	176,785	227,780	<b>237,127</b>	<b>9,347</b>
5200	SUPPLIES	12,397	<b>10,760</b>	9,798	10,760	<b>10,760</b>	-
5300	CONTRACTUAL SERVICES	55,226	<b>70,550</b>	59,591	70,550	<b>70,550</b>	-
5400	OTHER EXPENSES	480	<b>1,000</b>	145	1,000	<b>1,000</b>	-
5700	CAPITAL OUTLAYS	4,513	<b>2,500</b>	1,148	2,500	<b>2,500</b>	-
		\$ 404,230	\$ <b>312,590</b>	\$ 247,467	\$ 312,590	\$ <b>321,937</b>	\$ <b>9,347</b>
<b>30253</b>	<b>City Treasurer</b>						
5100	SALARIES & BENEFITS	251,627	<b>390,457</b>	285,218	390,457	<b>406,479</b>	<b>16,022</b>
5200	SUPPLIES	69,867	<b>66,000</b>	52,394	66,000	<b>69,250</b>	<b>3,250</b>
5300	CONTRACTUAL SERVICES	110,272	<b>109,000</b>	81,134	109,000	<b>106,550</b>	<b>(2,450)</b>
5400	OTHER EXPENSES	314	<b>800</b>	789	800	<b>1,000</b>	<b>200</b>
5700	CAPITAL OUTLAYS	2,101	<b>1,000</b>	617	1,000	-	<b>(1,000)</b>
		\$ 434,181	\$ <b>567,257</b>	\$ 420,152	\$ 567,257	\$ <b>583,279</b>	\$ <b>16,022</b>
<b>30248</b>	<b>Information Systems Administration</b>						
5100	SALARIES & BENEFITS	319,560	<b>322,796</b>	264,517	322,796	<b>336,042</b>	<b>13,246</b>
5200	SUPPLIES	854	<b>2,590</b>	162	1,513	<b>1,513</b>	-
5300	CONTRACTUAL SERVICES	30,605	<b>50,514</b>	35,970	49,744	<b>49,744</b>	-
5400	OTHER EXPENSES	9,573	<b>12,000</b>	1,025	1,024	<b>16,024</b>	<b>15,000</b>
5700	CAPITAL OUTLAYS	54,524	<b>6,319</b>	23,936	22,894	<b>22,894</b>	-
		\$ 415,116	\$ <b>394,219</b>	\$ 325,610	\$ 397,971	\$ <b>426,217</b>	\$ <b>28,246</b>
		\$ 2,197,651	\$ <b>2,374,429</b>	\$ 1,915,646	\$ 2,378,333	\$ <b>2,291,125</b>	\$ <b>(87,208)</b>
<b>60265</b>	<b>City Hall Maintenance</b>						
5100	SALARIES & BENEFITS	36,184	<b>36,907</b>	24,069	36,907	<b>38,422</b>	<b>1,515</b>
5200	SUPPLIES	10,806	<b>13,275</b>	9,159	13,275	<b>13,776</b>	<b>501</b>
5300	CONTRACTUAL SERVICES	169,998	<b>230,600</b>	134,855	230,600	<b>222,600</b>	<b>(8,000)</b>
5400	OTHER EXPENSES	-	<b>500</b>	-	500	<b>500</b>	-
5700	CAPITAL OUTLAYS	16,132	<b>6,900</b>	(1,860)	6,900	<b>8,800</b>	<b>1,900</b>
		\$ 233,120	\$ <b>288,182</b>	\$ 166,223	\$ 288,182	\$ <b>284,098</b>	\$ <b>(4,084)</b>
		\$ 233,120	\$ <b>288,182</b>	\$ 166,223	\$ 288,182	\$ <b>284,098</b>	\$ <b>(4,084)</b>

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

	Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>80400 Planning, Zoning and Economic Development</b>						
5100 SALARIES & BENEFITS	280,607	<b>307,732</b>	244,971	313,167	<b>320,359</b>	<b>7,192</b>
5200 SUPPLIES	2,589	<b>4,000</b>	2,352	3,200	<b>3,500</b>	<b>300</b>
5300 CONTRACTUAL SERVICES	46,280	<b>72,710</b>	29,565	46,090	<b>37,148</b>	<b>(8,942)</b>
5400 OTHER EXPENSES	3,093	<b>3,500</b>	1,334	2,500	<b>4,000</b>	<b>1,500</b>
5700 CAPITAL OUTLAYS	2,558	<b>2,500</b>	-	3,200	<b>3,500</b>	<b>300</b>
	\$ 335,127	\$ <b>390,442</b>	\$ 278,222	\$ 368,157	\$ <b>368,507</b>	\$ <b>350</b>
	\$ 335,127	\$ <b>390,442</b>	\$ 278,222	\$ 368,157	\$ <b>368,507</b>	\$ <b>350</b>
<b>Total Business Value Added Activities</b>	\$ 4,061,799	\$ <b>4,314,978</b>	\$ 3,272,397	\$ 4,367,297	\$ <b>4,267,197</b>	\$ <b>(100,100)</b>
<b>As a Percent of Total General Fund Expenditures</b>	<b>17.1%</b>	<b>17.7%</b>	<b>18.0%</b>	<b>17.9%</b>	<b>16.9%</b>	<b>-11.7%</b>
<b>III. Fixed Budget Items</b>						
<b>30999 Transfers To Other Funds</b>						
MAJOR STREET FUND	-	-	-	-	-	-
LOCAL STREET FUND	540,000	-	-	-	-	-
ENGINEERING	-	-	-	-	-	-
SIDEWALK	-	-	-	-	-	-
PUBLIC IMPROVEMENT FIRE EQUIPMENT RESERVE	-	-	-	-	-	-
ARENA MAINTENANCE	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
LDFA DEBT SERVICE FUND (SMARTZONE)	160,000	<b>227,000</b>	189,167	227,000	<b>250,000</b>	<b>23,000</b>
DDA DEBT SERVICE FUND	-	-	-	70,000	<b>175,000</b>	<b>105,000</b>
GENERAL INSURANCE	28,046	<b>28,046</b>	23,371	28,046	<b>28,046</b>	-
	\$ 728,046	\$ <b>255,046</b>	\$ 212,538	\$ 325,046	\$ <b>453,046</b>	\$ <b>128,000</b>
<b>30851 General Insurance</b>	244,653	240,000	-	248,000	<b>256,811</b>	\$ <b>8,811</b>
<b>30906 Debt Retirement</b>	276,257	273,000	281,886	282,000	<b>271,000</b>	<b>(11,000)</b>
<b>10891 Contingency and Bad Debt Expense</b>	99,013	46,000	3,188	150,000	<b>200,000</b>	<b>50,000</b>

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

	Actual FY2014	Original Budget Estimate FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast
<b>90000 Major Capital Improvements</b>	<b>54,887</b>	<b>499,500</b>	<b>84,303</b>	<b>360,350</b>	<b>133,000</b>	
91112 CHARGEPOINT CAR CHARGING	1,340	-	-	-	-	-
91301 MCGRAFT PARK IMPROVEMENTS	-	-	-	-	-	-
91302 VETERAN'S PARK UPGRADES	-	12,000	45,000	15,500	-	(15,500)
91303 PARKS IMPROVEMENTS: PM & BEUKEMA	-	15,000	-	30,000	15,000	(15,000)
91304 BOARDWALK REPAIRS	-	-	-	-	-	-
91116 ADA PROJECT 2011-2012	240	20,000	-	20,000	20,000	-
91119 CITY HALL TUCK POINTING & ROOF OVER PD	-	-	-	-	-	-
91120 VOIP PHONE SYSTEM	19,400	20,000	19,400	20,000	20,000	-
91125 BS&A FINANCIAL MANAGEMENT SOFTWARE	-	-	-	-	-	-
91129 JEFFERSON & APPLE CITY HALL PARKING LOT	-	-	-	-	-	-
91206 CITY HALL HVAC CLEANING	-	-	-	-	-	-
91305 CITY HALL WINDOWS	-	40,000	-	10,000	10,000	-
91401 PM PARK PLAYGROUND EQUIPMENT	-	220,000	-	15,000	-	(15,000)
91402 CEMETERY GIS	-	50,000	-	26,000	25,000	(1,000)
91403 FORCE CONTIUUM TOOLS/EQUIPMENT (TASERS)	-	30,000	-	31,350	-	(31,350)
91404 FIRE HURST TOOLS (CUTTER)	-	12,000	-	12,000	-	(12,000)
91405 FIRE STATION # 4 ROOF REPLACEMENT	-	18,000	-	18,000	-	(18,000)
91406 REPLACE FIRE DEPARTMENT RADIOS	-	62,500	-	62,500	-	(62,500)
CITY HALL ELEVATOR REPAIRS	-	-	-	65,000	-	(65,000)
DIGITAL SIGN AT FARMERS' MARKET	-	-	-	35,000	-	(35,000)
AED LIFE PAK 500	-	-	-	-	13,000	13,000
L.C. WALKER ARENA LOCKER ROOM IMPROVEMENTS	-	-	-	-	30,000	30,000
99148 JAG GRANT	-	-	-	-	-	-
99152 DOJ JAG GRANT MUSKEGON HEIGHTS	33,907	-	19,903	-	-	-
<b>Total Fixed-Budget Items</b>	<b>\$ 1,402,856</b>	<b>\$ 1,313,546</b>	<b>\$ 581,915</b>	<b>\$ 1,365,396</b>	<b>\$ 1,313,857</b>	<b>\$ (51,539)</b>
<b>As a Percent of Total General Fund Expenditures</b>	<b>5.9%</b>	<b>5.4%</b>	<b>3.2%</b>	<b>5.6%</b>	<b>5.2%</b>	<b>-6.0%</b>
<b>Total General Fund</b>	<b>\$ 23,821,257</b>	<b>\$ 24,369,617</b>	<b>\$ 18,204,302</b>	<b>\$ 24,461,894</b>	<b>\$ 25,318,055</b>	<b>\$ 856,161</b>

**Recap: Total General Fund By Line Item Expenditure Classification**

5100 Salaries & Benefits	\$ 13,623,117	\$ 14,516,158	\$ 11,145,192	\$ 14,468,946	\$ 15,314,573	\$ 845,627
5200 Operating Supplies	500,667	475,463	369,184	507,936	532,309	24,373
5300 Contractual Services	8,074,285	7,972,501	5,813,474	7,904,768	8,033,009	128,241
5400 Other Expenses	195,301	244,230	167,673	327,924	313,174	(14,750)
5700 Capital Outlays	223,584	633,219	214,355	545,274	220,944	(324,330)
5900 All Other Financing Uses	1,204,303	528,046	494,424	707,046	904,046	197,000
<b>Total General Fund</b>	<b>\$ 23,821,257</b>	<b>\$ 24,369,617</b>	<b>\$ 18,204,302</b>	<b>\$ 24,461,894</b>	<b>\$ 25,318,055</b>	<b>\$ 856,161</b>

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

	Actual 2014	Original Budget Estimate 2014-15	Actual Through April 2015	Revised Estimate 2014-15	Original Budget Estimate 2015-16
<b>Sanitation</b>					
<b>Revenues</b>					
PROPERTY TAX SANITATION	\$ 1,436,072	\$ 1,661,000	\$ 1,466,464	\$ 1,661,000	\$ 1,705,000
GARBAGE COLLECTION	43,723	40,000	35,356	40,000	41,000
START UP CHARGE/REFUSE	9,350	10,000	5,170	10,000	7,000
REFUSE BAG & BULK SALES	22,790	23,000	22,914	23,000	23,000
APPLIANCE STICKER	75	300	100	300	100
	<u>1,512,010</u>	<u>1,734,300</u>	<u>1,530,004</u>	<u>1,734,300</u>	<u>1,776,100</u>
<b>Expenditures</b>					
GENERAL SANITATION	1,808,482	1,718,309	1,192,623	1,722,000	1,846,103
	<u>1,808,482</u>	<u>1,718,309</u>	<u>1,192,623</u>	<u>1,722,000</u>	<u>1,846,103</u>
<b>Excess (Shortfall)</b>	<b>\$ (296,472)</b>	<b>\$ 15,991</b>	<b>\$ 337,381</b>	<b>\$ 12,300</b>	<b>\$ (70,003)</b>
<b>Cemeteries</b>					
<b>Revenues</b>					
CEMETERY-BURIAL PERMITS	\$ 108,657	\$ 86,000	\$ 70,755	\$ 86,000	\$ 98,000
CEMETERY SALE OF LOTS	28,817	25,000	16,383	25,000	20,000
CEMETERY-MISC. INCOME	16,288	15,000	11,686	15,000	15,000
COLUMBARIUM NICHE	-	1,000	1,000	1,000	1,000
PERPETUAL CARE INTEREST	-	23,000	-	23,000	-
	<u>153,762</u>	<u>150,000</u>	<u>99,824</u>	<u>150,000</u>	<u>134,000</u>
<b>Expenditures</b>					
	386,829	353,548	301,464	368,180	387,371
	<u>386,829</u>	<u>353,548</u>	<u>301,464</u>	<u>368,180</u>	<u>387,371</u>
<b>Excess (Shortfall)</b>	<b>\$ (233,067)</b>	<b>\$ (203,548)</b>	<b>\$ (201,640)</b>	<b>\$ (218,180)</b>	<b>\$ (253,371)</b>
<b>Farmers' Market</b>					
<b>Revenues</b>					
FLEA MARKET AT FARMERS MARKET	\$ 26,410	\$ 35,000	\$ 17,437	\$ 35,000	\$ 26,000
FARMERS MARKET INCOME	58,440	40,000	44,901	40,000	58,000
FARMERS MARKET EVENT RENTAL	-	-	1,000	-	500
FARMERS MARKET EBT FEES	-	-	-	-	1,800
	<u>84,850</u>	<u>75,000</u>	<u>63,338</u>	<u>75,000</u>	<u>86,300</u>
<b>Expenditures</b>					
	76,718	97,904	114,309	158,500	145,775
	<u>76,718</u>	<u>97,904</u>	<u>114,309</u>	<u>158,500</u>	<u>145,775</u>
<b>Excess (Shortfall)</b>	<b>\$ 8,132</b>	<b>\$ (22,904)</b>	<b>\$ (50,971)</b>	<b>\$ (83,500)</b>	<b>\$ (59,475)</b>
<b>Fire Safety Inspections</b>					
<b>Revenues</b>					
BUILDING PERMITS	\$ 488,042	\$ 405,000	\$ 275,837	\$ 350,000	\$ 373,000
ELECTRICAL PERMITS	108,657	86,000	70,755	86,000	98,000
PLUMBING PERMITS	48,221	47,000	23,180	40,000	41,000
HEATING PERMITS	72,051	61,000	57,824	70,000	74,000
	<u>716,971</u>	<u>599,000</u>	<u>427,596</u>	<u>546,000</u>	<u>586,000</u>
<b>Expenditures</b>					
	588,172	599,000	328,034	450,000	485,000
	<u>588,172</u>	<u>599,000</u>	<u>328,034</u>	<u>450,000</u>	<u>485,000</u>
<b>Excess (Shortfall)</b>	<b>\$ 128,799</b>	<b>\$ -</b>	<b>\$ 99,562</b>	<b>\$ 96,000</b>	<b>\$ 101,000</b>
<b>Environmental Services</b>					
<b>Revenues</b>					
HOUSING LICENSES	\$ 10,232	\$ 8,000	\$ (4,865)	\$ -	\$ -
INSPECTION FEE	340	-	70	-	-
RENTAL PROPERTY REGISTRATION	185,697	150,000	131,377	150,000	170,000
VACANT BUILDING FEE	105,751	125,000	84,220	125,000	95,000
REIMBURSEMENT LOT CLEAN UP	26,813	10,000	13,752	10,000	7,000
REIMBURSEMENT LOT MOWING	47,760	20,000	16,806	20,000	7,000
	<u>376,593</u>	<u>313,000</u>	<u>241,360</u>	<u>305,000</u>	<u>279,000</u>
<b>Expenditures</b>					
	676,165	824,130	769,490	874,130	980,349
	<u>676,165</u>	<u>824,130</u>	<u>769,490</u>	<u>874,130</u>	<u>980,349</u>
<b>Excess (Shortfall)</b>	<b>\$ (299,572)</b>	<b>\$ (511,130)</b>	<b>\$ (528,130)</b>	<b>\$ (569,130)</b>	<b>\$ (701,349)</b>

## **NON-GENERAL FUND BUDGETS**

Major Streets and State Trunklines Fund

Local Streets Fund

Budget Stabilization Fund

Criminal Forfeitures Budget

Tree Replacement Budget

Brownfield Redevelopment Authority Budget (Betten)

Brownfield Redevelopment Authority Budget (Former Mall)

Local Development Finance Authority Budget

Tax Increment Finance Authority Budget

Downtown Development Authority Budget

Arena Improvement Fund

Sidewalk Improvement Fund

Public Improvement Fund

State Grants Fund

Marina & Launch Ramp Fund

Equipment Fund

Public Service Building Fund

Engineering Services Fund

General Insurance Fund

Sewer Fund

Water Fund

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>202 Major Streets and State Trunklines Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 2,153,684	\$ 1,379,902	\$ 1,352,922	\$ 1,352,922	\$ 2,858,870	\$ 1,505,948	
<b>Means of Financing</b>							
Special assessments	\$ 93,846	\$ 105,000	\$ -	\$ 105,000	\$ 70,000	\$ (35,000)	
Federal & state grants	1,009,784	1,298,000	3,303,945	4,243,000	1,305,000	(2,938,000)	
State shared revenue	2,791,647	2,621,844	1,921,059	2,621,844	2,532,844	(89,000)	
Interest income	16,390	20,000	7,698	20,000	9,100	(10,900)	
Operating transfers in	-	-	-	-	-	-	
Other	60,088	20,000	16,810	20,000	20,000	-	
	\$ 3,971,755	\$ 4,064,844	\$ 5,249,512	\$ 7,009,844	\$ 3,936,944	\$ (3,072,900)	
<b>60900 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ 601,105	\$ 719,196	\$ 471,072	\$ 719,196	\$ 753,668	\$ 34,472	
5200 Operating Supplies	220,708	259,200	206,155	279,200	271,000	(8,200)	
5300 Contractual Services	1,015,176	972,415	1,177,902	1,056,000	1,020,000	(36,000)	
5400 Other Expenses	4,579	500	487	500	2,000	1,500	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	232,414	231,265	231,884	232,000	231,000	(1,000)	Debt service on 2011 MTF bonds
	\$ 2,073,982	\$ 2,182,576	\$ 2,087,500	\$ 2,286,896	\$ 2,277,668	\$ (9,228)	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	2,698,535	2,195,000	349,193	3,217,000	4,400,000	1,183,000	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 2,698,535	\$ 2,195,000	\$ 349,193	\$ 3,217,000	\$ 4,400,000	\$ 1,183,000	
	\$ 4,772,517	\$ 4,377,576	\$ 2,436,693	\$ 5,503,896	\$ 6,677,668	\$ 1,173,772	
<b>Available Fund Balance - EOY</b>	\$ 1,352,922	\$ 1,067,170	\$ 4,165,741	\$ 2,858,870	\$ 118,146	\$ (2,740,724)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>203 Local Streets Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 422,159	\$ 515,308	\$ 737,511	\$ 737,511	\$ 334,959	\$ (402,552)	
<b>Means of Financing</b>							
Special assessments	\$ 39,557	\$ 80,000	\$ -	\$ 35,000	\$ 22,000	\$ (13,000)	
Federal & state grants	-	32,000	-	32,000	-	(32,000)	
Metro act fees	115,854	140,000	-	140,000	140,000	-	
State shared revenue	764,860	757,838	472,097	757,838	657,838	(100,000)	
Interest income	9,311	17,000	2,442	17,000	2,900	(14,100)	
Operating transfers in	740,000	-	-	100,000	180,000	80,000	
Other	26,075	15,000	22,124	15,000	25,000	10,000	
	\$ 1,695,657	\$ 1,041,838	\$ 496,663	\$ 1,096,838	\$ 1,027,738	\$ (69,100)	
<b>60900 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ 424,262	\$ 478,890	\$ 335,524	\$ 478,890	\$ 501,843	\$ 22,953	
5200 Operating Supplies	152,326	140,000	93,407	140,000	140,000	-	
5300 Contractual Services	568,974	820,000	485,272	820,000	820,000	-	
5400 Other Expenses	2,961	500	-	500	-	(500)	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 1,148,523	\$ 1,439,390	\$ 914,203	\$ 1,439,390	\$ 1,461,843	\$ 22,453	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	231,782	732,000	70,873	60,000	15,000	(45,000)	
	\$ 231,782	\$ 732,000	\$ 70,873	\$ 60,000	\$ 15,000	\$ (45,000)	
	\$ 1,380,305	\$ 2,171,390	\$ 985,076	\$ 1,499,390	\$ 1,476,843	\$ (22,547)	
<b>Available Fund Balance - EOY</b>	\$ 737,511	\$ (614,244)	\$ 249,098	\$ 334,959	\$ (114,146)	\$ (449,105)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>257 Budget Stabilization Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ -	
<b>Means of Financing</b>							
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	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>70805 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Available Fund Balance - EOY</b>	\$ 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 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>264 Criminal Forfeitures Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 172,578	\$ 183,748	\$ 189,410	\$ 189,410	\$ 186,760	\$ (2,650)	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	889	700	707	700	700	-	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	15,943	18,000	705	18,000	16,000	(2,000)	
	\$ 16,832	\$ 18,700	\$ 1,412	\$ 18,700	\$ 16,700	\$ (2,000)	
<b>70805 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	5,000	-	5,000	5,000	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	1,380	-	-	-	
5900 Other Financing Uses	-	15,000	-	16,350	-	(16,350)	Force Contium Equipment (tasers)
	\$ -	\$ 20,000	\$ 1,380	\$ 21,350	\$ 5,000	\$ (16,350)	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
	\$ -	\$ 20,000	\$ 1,380	\$ 21,350	\$ 15,000	\$ (6,350)	
<b>Available Fund Balance - EOY</b>	\$ 189,410	\$ 182,448	\$ 189,442	\$ 186,760	\$ 188,460	\$ 1,700	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>285 Tree Replacement Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 1,479	\$ 2,029	\$ 1,156	\$ 1,156	\$ 1,706	\$ 550	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	7	50	4	50	5	(45)	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	1,500	200	1,500	1,500	-	
	\$ 7	\$ 1,550	\$ 204	\$ 1,550	\$ 1,505	\$ (45)	
<b>70805 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	330	1,000	-	1,000	1,000	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 330	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 330	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	
<b>Available Fund Balance - EOY</b>	\$ 1,156	\$ 2,579	\$ 1,360	\$ 1,706	\$ 2,211	\$ 505	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>295 Brownfield Redevelopment Authority (Betten Project)</b>							
<b>Available Fund Balance - BOY</b>	\$ (1,409,027)	\$ (1,439,323)	\$ (1,331,453)	\$ (1,331,453)	\$ (1,371,958)	\$ (40,505)	
<b>Means of Financing</b>							
Property taxes	\$ 126,684	\$ 124,278	\$ 127,658	\$ 124,278	\$ 124,000	\$ (278)	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	575	600	271	600	300	(300)	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	-	4,794	-	4,700	4,700	
	\$ 127,259	\$ 124,878	\$ 132,723	\$ 124,878	\$ 129,000	\$ 4,122	
<b>70805 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	7,803	-	7,803	5,400	(2,403)	1/2 SET Capture to MEDC
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	49,685	157,580	46,150	157,580	157,580	-	
	\$ 49,685	\$ 165,383	\$ 46,150	\$ 165,383	\$ 162,980	\$ (2,403)	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 49,685	\$ 165,383	\$ 46,150	\$ 165,383	\$ 162,980	\$ (2,403)	
<b>Available Fund Balance - EOY</b>	\$ (1,331,453)	\$ (1,479,828)	\$ (1,244,880)	\$ (1,371,958)	\$ (1,405,938)	\$ (33,980)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>296 Brownfield Redevelopment Authority (Mall Area Project)</b>							
<b>Available Fund Balance - BOY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Means of Financing</b>							
Property taxes	\$ 79,922	\$ 106,500	\$ 132,180	\$ 132,180	\$ 110,780	\$ (21,400)	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	-	-	28	-	-	-	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 79,922	\$ 106,500	\$ 132,208	\$ 132,180	\$ 110,780	\$ (21,400)	
<b>70805 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	10,255	-	(10,255)	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	79,922	106,500	-	121,925	110,780	(11,145)	
	\$ 79,922	\$ 106,500	\$ -	\$ 132,180	\$ 110,780	\$ (21,400)	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 79,922	\$ 106,500	\$ -	\$ 132,180	\$ 110,780	\$ (21,400)	
<b>Available Fund Balance - EOY</b>	\$ -	\$ -	\$ 132,208	\$ -	\$ -	\$ -	

**City of Muskegon**

**Annual Budget & Quarterly Budget Reforecast - Other Funds**

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>290 Local Development Finance Authority III Fund - Edison Landing (Smartzone)</b>							
<b>Available Fund Balance - BOY</b>	\$ 30,266	\$ 42,358	\$ 42,847	\$ 42,847	\$ 31,270	\$ (11,577)	
<b>Means of Financing</b>							
Property taxes	\$ 137,742	\$ 101,273	\$ 102,092	\$ 101,273	\$ 101,273	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	139	150	93	150	100	(50)	
Operating transfers in - General Fund	160,000	227,000	189,167	227,000	250,000	23,000	
Other	100,000	100,000	100,953	100,000	75,000	(25,000)	FY2016 Comm Foundation only
	\$ 397,881	\$ 428,423	\$ 392,305	\$ 428,423	\$ 426,373	\$ (2,050)	
<b>70805 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	500	-	500	500	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	385,300	439,500	90,435	439,500	447,950	8,450	
	\$ 385,300	\$ 440,000	\$ 90,435	\$ 440,000	\$ 448,450	\$ 8,450	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 385,300	\$ 440,000	\$ 90,435	\$ 440,000	\$ 448,450	\$ 8,450	
<b>Available Fund Balance - EOY</b>	\$ 42,847	\$ 30,781	\$ 344,717	\$ 31,270	\$ 9,193	\$ (22,077)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>305 Tax Increment Finance Authority Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 14,163	\$ 975	\$ 829	\$ 829	\$ 869	\$ 40	
<b>Means of Financing</b>							
Property taxes	\$ 36,624	\$ 38,000	\$ 38,966	\$ 38,000	\$ 38,000	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	42	40	3	40	-	(40)	
Operating transfers in - General Fund	-	-	-	-	-	-	
Operating transfers in - TIFA Fund	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	-	250	-	-	-	
	\$ 36,666	\$ 38,040	\$ 39,219	\$ 38,040	\$ 38,000	\$ (40)	
<b>70805 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	50,000	38,000	31,667	38,000	38,000	-	
	\$ 50,000	\$ 38,000	\$ 31,667	\$ 38,000	\$ 38,000	\$ -	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 50,000	\$ 38,000	\$ 31,667	\$ 38,000	\$ 38,000	\$ -	
<b>Available Fund Balance - EOY</b>	\$ 829	\$ 1,015	\$ 8,381	\$ 869	\$ 869	\$ -	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>394 Downtown Development Authority Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 167,477	\$ 85,396	\$ 93,778	\$ 93,778	\$ 2,440	\$ (91,338)	
<b>Means of Financing</b>							
Property taxes	\$ 257,660	\$ 244,067	\$ 167,705	\$ 167,700	\$ 160,000	\$ (7,700)	Declining taxable values
Federal & state grants	-	-	-	-	-	-	
State proposal A reimbursement revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	928	800	425	800	400	(400)	
Operating transfers in - General Fund	-	-	-	70,000	175,000	105,000	
Operating transfers in - PIF	-	-	-	-	-	-	
Operating transfers in - Insurance Fund	-	-	-	-	-	-	
Other	-	-	48,981	-	-	-	
	\$ 258,588	\$ 244,867	\$ 217,111	\$ 238,500	\$ 335,400	\$ 96,900	
<b>70805 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	250	-	250	750	500	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	332,287	329,588	18,460	329,588	335,326	5,738	
	\$ 332,287	\$ 329,838	\$ 18,460	\$ 329,838	\$ 336,076	\$ 6,238	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 332,287	\$ 329,838	\$ 18,460	\$ 329,838	\$ 336,076	\$ 6,238	
<b>Available Fund Balance - EOY</b>	\$ 93,778	\$ 425	\$ 292,429	\$ 2,440	\$ 1,764	\$ (676)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>408 Arena Improvement Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 4,867	\$ 14,067	\$ 28,012	\$ 28,012	\$ 35,212	\$ 7,200	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	34,475	14,000	76,848	57,000	11,000	(46,000)	
Interest income	501	200	120	200	100	(100)	
Operating transfers in	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 34,976	\$ 14,200	\$ 76,968	\$ 57,200	\$ 11,100	\$ (46,100)	
<b>30906 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	5,000	2,745	10,000	5,000	(5,000)	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	11,831	-	31,266	40,000	10,000	(30,000)	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 11,831	\$ 5,000	\$ 34,011	\$ 50,000	\$ 15,000	\$ (35,000)	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 11,831	\$ 5,000	\$ 34,011	\$ 50,000	\$ 15,000	\$ (35,000)	
<b>Available Fund Balance - EOY</b>	\$ 28,012	\$ 23,267	\$ 70,969	\$ 35,212	\$ 31,312	\$ (3,900)	

**City of Muskegon**

**Annual Budget & Quarterly Budget Reforecast - Other Funds**

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>403 Sidewalk Improvement Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 469,488	\$ 358,348	\$ 343,756	\$ 343,756	\$ 226,881	\$ (116,875)	
<b>Means of Financing</b>							
Special assessments	\$ 29,339	\$ 35,000	\$ -	\$ 35,000	\$ 16,000	\$ (19,000)	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest income	3,974	5,000	1,312	5,000	1,000	(4,000)	
Operating transfers in	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	\$ 33,313	\$ 40,000	\$ 1,312	\$ 40,000	\$ 17,000	\$ (23,000)	
<b>30906 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	152,140	156,875	5,938	156,875	156,075	(800)	
	\$ 152,140	\$ 156,875	\$ 5,938	\$ 156,875	\$ 156,075	\$ (800)	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	6,905	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 6,905	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 159,045	\$ 156,875	\$ 5,938	\$ 156,875	\$ 156,075	\$ (800)	
<b>Available Fund Balance - EOY</b>	\$ 343,756	\$ 241,473	\$ 339,130	\$ 226,881	\$ 87,806	\$ (139,075)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>404 Public Improvement Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 677,857	\$ 335,357	\$ 370,268	\$ 370,268	\$ 1,058,768	\$ 688,500	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property taxes	-	-	-	-	-	-	
Federal & state grants	-	62,000	-	62,000	-	(62,000)	
Charges for services	-	-	-	-	-	-	
Sales of property	32,161	5,000	11,490	5,000	505,000	500,000	Neighborhood Housing Program
Interest income	3,846	3,500	1,826	3,500	2,000	(1,500)	
Operating transfers in	-	-	-	-	-	-	
Other	200,000	200,000	-	685,000	200,000	(485,000)	MMRMA dividends earmarked for economic development and fire equipment replacement
	\$ 236,007	\$ 270,500	\$ 13,316	\$ 755,500	\$ 707,000	\$ (48,500)	
<b>30936 Operating Expenditures</b>							
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	-	-	-	-	
	\$ -	\$ 137,000	\$ -	\$ 5,000	\$ 5,000	\$ -	
<b>90000 Project Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	2,894	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	48	-	3,934	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	543,548	132,000	5,475	62,000	1,300,000	1,238,000	
	\$ 543,596	\$ 132,000	\$ 12,303	\$ 62,000	\$ 1,300,000	\$ 1,238,000	
	\$ 543,596	\$ 269,000	\$ 12,303	\$ 67,000	\$ 1,305,000	\$ 1,238,000	
<b>Available Fund Balance - EOY</b>	\$ 370,268	\$ 336,857	\$ 371,281	\$ 1,058,768	\$ 460,768	\$ (598,000)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>482 State Grants Fund</b>							
<b>Available Fund Balance - BOY</b>	\$ 126,257	\$ 126,257	\$ 107,977	\$ 107,977	\$ 86,761	\$ (21,216)	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	226,120	2,260,000	-	1,168,300	-	(1,168,300)	Vets' Park Upgrades FY15
Sales of Property	-	-	-	-	-	-	
Interest income	1,813	2,000	1,475	2,000	2,000	-	
Operating transfers in	-	-	-	-	-	-	
Other	33,163	-	3,091	-	-	-	
	\$ 261,096	\$ 2,262,000	\$ 4,566	\$ 1,170,300	\$ 2,000	\$ (1,168,300)	
<b>30936 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	-	-	-	-	-	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	3,035	-	-	-	-	-	
	\$ 3,035	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	20,093	23,216	20,845	23,216	20,845	(2,371)	LOAN REPAYMENT
5700 Capital Outlays	256,248	2,260,000	-	1,168,300	15,000	(1,153,300)	
	\$ 276,341	\$ 2,283,216	\$ 20,845	\$ 1,191,516	\$ 35,845	\$ (1,155,671)	
	\$ 279,376	\$ 2,283,216	\$ 20,845	\$ 1,191,516	\$ 35,845	\$ (1,155,671)	
<b>Available Fund Balance - EOY</b>	\$ 107,977	\$ 105,041	\$ 91,698	\$ 86,761	\$ 52,916	\$ (33,845)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>594 Marina &amp; Launch Ramp Fund</b>							
<b>Available Cash Balance - BOY</b>	\$ 206,007	\$ 204,680	\$ 167,641	\$ 167,641	\$ 188,619	\$ 20,978	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	208,294	200,000	-	-	375,000	375,000	
State shared revenue	-	-	-	-	-	-	
Charges for services	219,491	180,000	193,393	200,000	200,000	-	
Interest income	1,203	800	827	800	800	-	
Operating transfers in	-	-	-	-	-	-	
Other	8,849	4,000	7,917	4,000	8,000	4,000	
	\$ 437,837	\$ 384,800	\$ 202,137	\$ 204,800	\$ 583,800	\$ 379,000	
<b>70756 Operating Expenditures - Marina</b>							
5100 Salaries & Benefits	\$ 23,345	\$ 27,669	\$ 20,080	\$ 27,669	\$ 28,996	\$ 1,327	
5200 Operating Supplies	12,105	8,700	4,253	8,700	8,700	-	
5300 Contractual Services	144,970	113,762	84,107	117,903	136,812	18,909	
5400 Other Expenses	-	250	-	250	250	-	
5700 Capital Outlays	188	16,800	2,301	16,800	16,800	-	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses (e.g. Debt Principal)	86,765	-	-	-	-	-	
	\$ 267,373	\$ 167,181	\$ 110,741	\$ 171,322	\$ 191,558	\$ 20,236	
<b>70759 Operating Expenditures - Ramps</b>							
5100 Salaries & Benefits	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	
5200 Operating Supplies	485	1,000	467	1,000	1,000	-	
5300 Contractual Services	8,187	10,500	6,612	10,500	10,500	-	
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses (e.g. Debt Principal)	-	-	-	-	-	-	
	\$ 8,672	\$ 12,500	\$ 7,079	\$ 12,500	\$ 12,500	\$ -	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	200,158	400,000	-	-	500,000	500,000	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 200,158	\$ 400,000	\$ -	\$ -	\$ 500,000	\$ 500,000	
	\$ 476,203	\$ 579,681	\$ 117,820	\$ 183,822	\$ 704,058	\$ 520,236	
<b>Available Cash Balance - EOY</b>	\$ 167,641	\$ 9,799	\$ 251,958	\$ 188,619	\$ 68,361	\$ (120,258)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>661 Equipment Fund</b>							
<b>Available Cash Balance - BOY</b>	\$ 1,821,689	\$ 518,832	\$ 802,987	\$ 802,987	\$ 522,888	\$ (280,099)	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	83,112	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	2,244,879	2,100,000	1,753,202	2,152,000	2,300,000	148,000	
Interest income	23,977	27,500	27,143	27,500	27,500	-	
Operating transfers in	-	-	-	-	-	-	
Other	92,251	100,000	51,388	100,000	85,000	(15,000)	
	\$ 2,444,219	\$ 2,227,500	\$ 1,831,733	\$ 2,279,500	\$ 2,412,500	\$ 133,000	
<b>60932 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ 421,306	\$ 434,465	\$ 335,704	\$ 434,465	\$ 455,290	\$ 20,825	
5200 Operating Supplies	1,102,665	930,700	733,000	930,700	924,000	(6,700)	
5300 Contractual Services	765,263	777,434	574,416	777,434	802,777	25,343	
5400 Other Expenses	274	2,000	10	2,000	1,500	(500)	
5700 Capital Outlays	1,045,926	363,500	439,802	415,000	452,500	37,500	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses (e.g. Debt Principal)	127,487	-	-	-	-	-	
	\$ 3,462,921	\$ 2,508,099	\$ 2,082,932	\$ 2,559,599	\$ 2,636,067	\$ 76,468	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 3,462,921	\$ 2,508,099	\$ 2,082,932	\$ 2,559,599	\$ 2,636,067	\$ 76,468	
<b>Available Cash Balance - EOY</b>	\$ 802,987	\$ 238,233	\$ 551,788	\$ 522,888	\$ 299,321	\$ (223,567)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>642 Public Service Building Fund</b>							
<b>Available Cash Balance - BOY</b>	\$ 435,245	\$ 532,387	\$ 568,069	\$ 568,069	\$ 667,553	\$ 99,484	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	1,085,289	1,087,448	904,407	1,085,289	976,760	(108,529)	
Interest income	2,372	6,000	2,281	6,000	2,700	(3,300)	
Operating transfers in	-	-	-	-	-	-	
Other	-	-	-	100,500	-	(100,500)	
	\$ 1,087,661	\$ 1,093,448	\$ 906,688	\$ 1,191,789	\$ 979,460	\$ (212,329)	
<b>60442 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ 601,173	\$ 618,075	\$ 479,308	\$ 618,075	\$ 647,700	\$ 29,625	
5200 Operating Supplies	10,498	16,650	20,638	20,000	20,000	-	
5300 Contractual Services	284,852	302,480	218,579	302,480	302,480	-	
5400 Other Expenses	-	750	264	750	750	-	
5700 Capital Outlays	49,520	22,300	30,088	35,000	50,000	15,000	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses and Adjustments (e.g. Debt Principal)	(6,231)	-	-	-	-	-	
	\$ 939,812	\$ 960,255	\$ 748,877	\$ 976,305	\$ 1,020,930	\$ 44,625	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	15,025	20,000	969	116,000	50,000	(66,000)	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 15,025	\$ 20,000	\$ 969	\$ 116,000	\$ 50,000	\$ (66,000)	
	\$ 954,837	\$ 980,255	\$ 749,846	\$ 1,092,305	\$ 1,070,930	\$ (21,375)	
<b>Available Cash Balance - EOY</b>	\$ 568,069	\$ 645,580	\$ 724,911	\$ 667,553	\$ 576,083	\$ (91,470)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>643 Engineering Services Fund</b>							
<b>Available Cash Balance - BOY</b>	\$ 123,887	\$ 148,756	\$ 79,207	\$ 79,207	\$ 50,777	\$ (28,430)	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	418,570	437,000	210,804	350,000	350,000	-	
Interest income	311	500	199	500	250	(250)	
Operating transfers in	-	-	-	-	-	-	
Other	23,289	80,000	-	23,000	23,000	-	
	\$ 442,170	\$ 517,500	\$ 211,003	\$ 373,500	\$ 373,250	\$ (250)	
<b>60447 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ 325,756	\$ 334,452	\$ 143,592	\$ 200,000	\$ 275,000	\$ 75,000	
5200 Operating Supplies	9,599	9,730	5,537	9,730	9,730	-	
5300 Contractual Services	92,783	99,613	116,884	170,000	170,000	-	
5400 Other Expenses	418	1,000	1,242	1,000	1,000	-	
5700 Capital Outlays	7,821	11,200	9,028	11,200	11,200	-	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses and Adjustments (e.g. Debt Principal)	(10,129)	-	-	-	-	-	
	\$ 426,248	\$ 455,995	\$ 276,283	\$ 391,930	\$ 466,930	\$ 75,000	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	60,602	10,000	20,888	10,000	10,000	-	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 60,602	\$ 10,000	\$ 20,888	\$ 10,000	\$ 10,000	\$ -	
	\$ 486,850	\$ 465,995	\$ 297,171	\$ 401,930	\$ 476,930	\$ 75,000	
<b>Available Cash Balance - EOY</b>	\$ 79,207	\$ 200,261	\$ (6,961)	\$ 50,777	\$ (52,903)	\$ (103,680)	

## City of Muskegon

### Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>677 General Insurance Fund</b>							
<b>Available Cash Balance - BOY</b>	\$ 880,314	\$ 892,982	\$ 1,509,014	\$ 1,509,014	\$ 1,515,872	\$ 6,858	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	-	-	-	-	-	
State shared revenue	-	-	-	-	-	-	
Charges for services	3,183,208	3,250,000	2,584,506	3,250,000	3,500,000	250,000	
Interest income	20,411	20,000	21,045	20,000	25,000	5,000	
Retiree Health Reimbursement	892,904	750,000	632,916	750,000	843,000	93,000	
MMRMA dividend payment	327,008	-	-	-	-	-	
Operating transfers in	28,046	28,046	23,371	28,046	28,046	-	
Other	-	-	-	-	-	-	
	\$ 4,451,577	\$ 4,048,046	\$ 3,261,838	\$ 4,048,046	\$ 4,396,046	\$ 348,000	
<b>30851 Operating Expenditures</b>							
5100 Salaries & Benefits	\$ 59,061	\$ 32,988	\$ 59,292	\$ 32,988	\$ 34,342	\$ 1,354	
5200 Operating Supplies	690	200	-	200	200	-	
5300 Contractual Services	4,076,112	4,000,000	3,241,254	4,000,000	4,343,000	343,000	
5400 Other Expenses	1,548	1,000	3,106	6,000	10,000	4,000	
5700 Capital Outlays	1,861	2,000	425	2,000	2,645	645	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses and Adjustments (e.g. Debt Principal)	(316,395)	-	-	-	-	-	
	\$ 3,822,877	\$ 4,036,188	\$ 3,304,077	\$ 4,041,188	\$ 4,390,187	\$ 348,999	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 3,822,877	\$ 4,036,188	\$ 3,304,077	\$ 4,041,188	\$ 4,390,187	\$ 348,999	
<b>Available Cash Balance - EOY</b>	\$ 1,509,014	\$ 904,840	\$ 1,466,775	\$ 1,515,872	\$ 1,521,731	\$ 5,859	

# City of Muskegon

## Annual Budget & Quarterly Budget Reforecast - Other Funds

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>590 Sewer Fund</b>							
<b>Available Cash Balance - BOY</b>	\$ 4,158,969	\$ 3,918,909	\$ 3,545,607	\$ 3,545,607	\$ 2,683,161	\$ (862,446)	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	118,946	-	332,774	480,000	1,650,000	1,170,000	SAW grant
State shared revenue	-	-	-	-	-	-	
Charges for services	6,502,167	6,500,000	4,896,864	6,500,000	7,400,000	900,000	14% RATE INCR; EFFECTIVE 7/1/15
Interest income	20,384	17,500	12,399	17,500	15,000	(2,500)	
Repayment of DDA advance	-	-	-	-	-	-	
Operating transfers in	-	-	-	-	-	-	
Other	156,279	150,000	114,404	150,000	140,000	(10,000)	
	\$ 6,797,776	\$ 6,667,500	\$ 5,356,441	\$ 7,147,500	\$ 9,205,000	\$ 2,057,500	
<b>30548 Operating Expenditures Administration</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	291,653	288,957	195,378	315,458	435,352	119,894	
5400 Other Expenses	24,535	12,000	8,948	12,000	12,000	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
Other Cash Uses and Adjustments (e.g. Debt Principal)	(101,420)	-	-	-	-	-	
	\$ 214,768	\$ 300,957	\$ 204,326	\$ 327,458	\$ 447,352	\$ 119,894	
<b>60559 Operating Expenditures Maintenance</b>							
5100 Salaries & Benefits	\$ 519,306	\$ 678,382	\$ 391,109	\$ 678,382	\$ 710,898	\$ 32,516	
5200 Operating Supplies	61,771	49,440	29,570	49,440	55,340	5,900	
5300 Contractual Services	411,519	431,666	269,449	431,666	430,830	(836)	
5400 Other Expenses	228	2,000	254	2,000	11,000	9,000	
5700 Capital Outlays	6,561	16,000	3,499	16,000	18,000	2,000	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 999,385	\$ 1,177,488	\$ 693,881	\$ 1,177,488	\$ 1,226,068	\$ 48,580	
<b>60557 Operating Expenditures Treatment</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	5,679,994	5,400,000	4,510,468	5,750,000	6,200,000	450,000	County wastewater increase
5400 Other Expenses	-	-	-	-	-	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 5,679,994	\$ 5,400,000	\$ 4,510,468	\$ 5,750,000	\$ 6,200,000	\$ 450,000	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	516,991	321,000	495,411	755,000	1,795,000	1,040,000	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 516,991	\$ 321,000	\$ 495,411	\$ 755,000	\$ 1,795,000	\$ 1,040,000	
	\$ 7,411,138	\$ 7,199,445	\$ 5,904,086	\$ 8,009,946	\$ 9,668,420	\$ 1,658,474	
<b>Available Cash Balance - EOY</b>	\$ 3,545,607	\$ 3,386,964	\$ 2,997,962	\$ 2,683,161	\$ 2,219,741	\$ (463,420)	

**City of Muskegon**

**Annual Budget & Quarterly Budget Reforecast - Other Funds**

	Actual 2014	Original Budget FY2015	Actual to Date 4/30/15	3Q Reforecast FY2015	Original Budget Estimate FY2016	Increase (Decrease) From FY15 Reforecast	Comments
<b>591 Water Fund</b>							
<b>Available Cash Balance - BOY</b>	\$ 2,303,174	\$ 2,874,858	\$ 2,656,611	\$ 2,656,611	\$ 2,641,686	\$ (14,925)	
<b>Means of Financing</b>							
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & state grants	-	7,000	-	7,000	-	(7,000)	
State shared revenue	-	-	-	-	-	-	
Charges for services - City	3,441,294	3,869,366	2,742,602	3,499,250	3,499,250	-	
Charges for services - Wholesale	2,166,505	2,680,717	1,621,376	2,470,000	3,325,000	855,000	Norton & Fruitport connected
Maintenance services - Township	125,608	165,000	152,506	165,000	160,000	(5,000)	
Interest income	9,664	20,000	9,830	20,000	12,000	(8,000)	
Lease of facilities	185,178	173,000	-	173,000	173,000	-	
Repayment of DDA advance	-	-	-	-	-	-	
Operating transfers in	-	-	-	-	-	-	
Other	199,272	125,000	186,635	125,000	170,000	45,000	
	\$ 6,127,521	\$ 7,040,083	\$ 4,712,949	\$ 6,459,250	\$ 7,339,250	\$ 880,000	
<b>30548 Operating Expenditures Administration</b>							
5100 Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200 Operating Supplies	-	-	-	-	-	-	
5300 Contractual Services	516,566	517,549	371,394	600,467	896,412	295,945	
5400 Other Expenses	18,376	17,000	5,879	17,000	17,000	-	
5700 Capital Outlays	-	-	-	-	-	-	
5900 Other Financing Uses	321,010	320,857	303,056	320,857	283,360	(37,497)	Water System Bond Interest
Other Cash Uses and Adjustments (e.g. Debt Principal)	1,597,117	1,330,000	-	1,330,000	1,370,000	40,000	Water System Bond Principal
	\$ 2,453,069	\$ 2,185,406	\$ 680,329	\$ 2,268,324	\$ 2,566,772	\$ 298,448	
<b>60559 Operating Expenditures Maintenance</b>							
5100 Salaries & Benefits	\$ 872,603	\$ 807,068	\$ 762,693	\$ 984,000	\$ 1,033,200	\$ 49,200	
5200 Operating Supplies	249,806	218,035	170,906	190,000	226,500	36,500	
5300 Contractual Services	415,345	331,864	325,039	360,000	400,000	40,000	
5400 Other Expenses	75,911	60,000	69,319	60,000	78,000	18,000	
5700 Capital Outlays	6,164	16,000	3,842	16,000	11,000	(5,000)	
5900 Other Financing Uses	-	-	-	-	-	-	
	\$ 1,619,829	\$ 1,432,967	\$ 1,331,799	\$ 1,610,000	\$ 1,748,700	\$ 138,700	
<b>60558 Operating Expenditures Filtration</b>							
5100 Salaries & Benefits	\$ 657,699	\$ 739,908	\$ 517,222	\$ 700,000	\$ 800,000	\$ 100,000	
5200 Operating Supplies	207,400	280,000	160,418	280,000	308,455	28,455	
5300 Contractual Services	470,724	621,851	388,100	621,851	762,364	140,513	
5400 Other Expenses	3,133	4,500	3,263	4,500	5,000	500	
5700 Capital Outlays	29,911	42,500	55,618	64,500	69,000	4,500	
5900 Other Financing Uses	-	-	-	-	-	-	
Replacement Reserve - DWRP	-	-	-	-	-	-	
	\$ 1,368,867	\$ 1,688,759	\$ 1,124,621	\$ 1,670,851	\$ 1,944,819	\$ 273,968	
<b>90000 Project Expenditures</b>							
5200 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5300 Contractual Services	332,319	675,000	312,679	925,000	1,335,000	410,000	
5700 Capital Outlays	-	-	-	-	-	-	
	\$ 332,319	\$ 675,000	\$ 312,679	\$ 925,000	\$ 1,335,000	\$ 410,000	
	\$ 5,774,084	\$ 5,982,132	\$ 3,449,428	\$ 6,474,175	\$ 7,595,291	\$ 1,121,116	
<b>Available Cash Balance - EOY</b>	\$ 2,656,611	\$ 3,932,809	\$ 3,920,132	\$ 2,641,686	\$ 2,385,645	\$ (256,041)	

## **APPENDICES**

## **DEBT SERVICE REQUIREMENTS**

City of Muskegon

2015-16 - Debt Service Requirements

Bond Issue	Repayment Fund	Year Issued	Original	Outstanding			Total	Final
			Amount of Issue	Balance 06/30/15	Principal Due FY 2016	Interest Due FY 2016		
<b>Existing Debt Issues:</b>								
DDA G.O. Refunding Bonds	DDA	2011	\$ 2,045,000	\$ 940,000	\$ 300,000	\$ 35,326	\$ 335,326	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	3,520,000	335,000	112,950	447,950	2025
MTF Major & Local Streets Bond	Major Streets	2011	2,000,000	1,460,000	190,000	40,677	230,677	2021
State of Michigan Environmental Loan	State Grants	2005	500,000	94,708	18,199	1,894	20,093	2020
Bond for Fire Station & Rec Projects	General	2006	5,400,000	4,955,000	70,000	199,945	269,945	2032
Capital Improvement Bonds (Sidewalks)	Sidewalk	2003	1,575,000	150,000	150,000	6,075	156,075	2016
Water Filtration Improvement DWRP Loan	Water	2004	13,900,000	8,360,000	685,000	170,372	855,372	2025
Water Supply System Revenue Bonds	Water	2010	5,995,000	2,905,000	685,000	112,988	797,988	2019
			36,515,000	23,384,708	2,433,199	680,227	3,113,426	
<b>Anticipated Debt Issues:</b>								
None Anticipated								
			-	-	-	-	-	-
			\$ 36,515,000	\$ 23,384,708	\$ 2,433,199	\$ 680,227	\$ 3,113,426	

<b>Recap By Fund:</b>	Total
General	\$ 269,945
Major Street	230,677
State Grants	20,093
Sidewalk Improvement	156,075
Water	1,653,360
DDA	335,326
LDFA III (Smartzone)	447,950
	<u>\$ 3,113,426</u>

## **2015-16 BUDGETED CAPITAL IMPROVEMENTS**

<b>City of Muskegon</b>							
<b>Quarterly Budget Reforecast and 2015-16 Proposed Budget</b>							
		<b>Responsibility</b>	<b>2014-15 Final Reforecast</b>	<b>2015-16 Budgeted Projects (Including Carryover Amounts From Prior FY)</b>	<b>2015-16 Estimated Project Grant Revenue</b>	<b>Grant Year</b>	<b>Comments</b>
<b>BUDGETED MAJOR CAPITAL PROJECTS</b>							
<b>101</b>	<b>General Fund</b>						
	VOIP Phone System	Maurer	\$ 20,000	\$ 20,000	\$ -		FY16 is year 4 of 5 annual payments, 0% interest
	Windows Replacement @ City Hall	Al-Shatel		10,000			second floor
	ADA Compliance, Various Locations	Al-Shatel	20,000	20,000			Federal agreement
	GIS for Cemetery	Al-Shatel		25,000			mapping of sites
	AED Life Pak 500	J. Lewis		13,000			
	L.C. Walker Arena locker room improvements	Peterson		30,000			
	Beukema Park, building improvements	Al-Shatel	-	15,000	-		
			40,000	133,000	-		
<b>202</b>	<b>Major Streets</b>						
	MDOT Projects	Al-Shatel	-	60,000	-		payments on various State projects that are completed but not finalized
	US - 31 BR	Al-Shatel	66,000	60,000			US-31 BR, Sherman to Shoreline Dr.-carry over from 14/14
91208	Latimer, Port City Blvd. to Black Creek	Al-Shatel	10,000	300,000	220,000	FY15	Design in FY14/15, construction in FY15/16
	Getty St., Evanston to Apple	Al-Shatel	20,000	800,000	375,000	FY15	Design in FY14/15, construction in FY15/16
	Musketawa Trail Connection (Keating to Black Creek)	Al-Shatel	20,000	260,000	260,000		moved from state grants fund with additional new money (federal)
	Street Lights Removal	Al-Shatel	-	25,000			various locations
	Muskegon, Webster, 9th to Spring	Al-Shatel	1,800,000	2,000,000			continuation from prior year
91413	Laketon Ave. Nevada to Lakeshore Dr.	Al-Shatel	-	800,000	400,000		reconstruction FY16 STP funds
	Fourth St., Houston to Muskegon	Al-Shatel	-	95,000	50,000		CDBG funding
			1,916,000	4,400,000	1,305,000		

<b>City of Muskegon</b>							
<b>Quarterly Budget Reforecast and 2015-16 Proposed Budget</b>							
		<b>Responsibility</b>	<b>2014-15 Final Reforecast</b>	<b>2015-16 Budgeted Projects (Including Carryover Amounts From Prior FY)</b>	<b>2015-16 Estimated Project Grant Revenue</b>	<b>Grant Year</b>	<b>Comments</b>
<b>BUDGETED MAJOR CAPITAL PROJECTS</b>							
<b>203</b>	<b><u>Local Streets</u></b>						
	Street Lights Removal	Al-Shatel	-	15,000	-		various locations
			-	15,000	-		
<b>264</b>	<b><u>Criminal Forfeiture Fund</u></b>						
	Tactical Video Investigation Pole Camera	J. Lewis	-	10,000	-		forfeiture funds
			-	10,000	-		
<b>404</b>	<b><u>Public Improvement Fund</u></b>						
	Playground Equipment at P.M.	Al-Shatel		220,000			Only evaluation at this time.
	Neighborhood Housing Program	Peterson		1,011,800			construction of new houses in neighborhoods
	Fire Department - Gear	J. Lewis	-	68,200	-		life cycle gear and others - applying for grant
			-	1,300,000	-		
<b>482</b>	<b><u>State Grants Fund</u></b>						
	Veterans' Park Upgrades	Al-Shatel	1,168,300	15,000	15,000		carry over
			1,168,300	15,000	15,000		
<b>590</b>	<b><u>Sewer</u></b>						
	Sewer Rehabilitation Project (Various Projects)	Al-Shatel	110,000	100,000	-		Lining of manholes and sewer lines
	Muskegon, Webster, 9th to Spring	Al-Shatel	50,000	25,000	-		services & repairs as part of reconstruction
	Getty, Evanston to Apple	Al-Shatel	5,000	20,000	-		repairs
	SAW Grant	Al-Shatel	350,000	1,650,000	1,650,000		carry over from 14/15
			515,000	1,795,000	1,650,000		

<b>City of Muskegon</b>							
<b>Quarterly Budget Reforecast and 2015-16 Proposed Budget</b>							
		<b>Responsibility</b>	<b>2014-15 Final Reforecast</b>	<b>2015-16 Budgeted Projects (Including Carryover Amounts From Prior FY)</b>	<b>2015-16 Estimated Project Grant Revenue</b>	<b>Grant Year</b>	<b>Comments</b>
<b>BUDGETED MAJOR CAPITAL PROJECTS</b>							
<b>591</b>	<b><u>Water</u></b>						
	SCAD Migration Project	Al-Shatel		300,000	-		instrumentation upgrade
	Building Repairs @ Filtration	Al-Shatel		100,000	-		tuck pointing, windows replacement
	Harvey Pump Repair, # 2	Al-Shatel		30,000	-		
	Distribution Reliability Study	Al-Shatel		65,000	-		required every 5 years
	Laketon, Nevada to Lakeshore Dr. Park to Peck	Al-Shatel		20,000	-		minor repairs
	Water Main Replacements, Various Locations & 2" & 4" Waterma	Al-Shatel		120,000	-		
	Muskegon, Webster, 9th to Spring	Al-Shatel		650,000	-		new mains & services - Muskegon this year.
	GIS Update and Maintenance	Al-Shatel		20,000	-		County licensing & map maintenance
	Getty, Evanston to Apple	Al-Shatel	-	30,000	-		services
			-	1,335,000	-		
<b>594</b>	<b><u>Marina</u></b>						
	Docks & Building Improvements (office, bathroom)	Al-Shatel	-	500,000	375,000	FY16	contingent upon receiving grant
			-	500,000	375,000		
<b>642</b>	<b><u>PSB</u></b>						
	Building Improvements	Al-Shatel	-	50,000	-		time clock, doors, roof
			-	50,000	-		
<b>643</b>	<b><u>Engineering Services</u></b>						
	Intergovernmental Engineering Work	Al-Shatel	10,000	10,000	10,000	FY16	
			10,000	10,000	10,000		

<b>City of Muskegon</b>							
<b>Quarterly Budget Reforecast and 2015-16 Proposed Budget</b>							
		<b>Responsibility</b>	<b>2014-15 Final Reforecast</b>	<b>2015-16 Budgeted Projects (Including Carryover Amounts From Prior FY)</b>	<b>2015-16 Estimated Project Grant Revenue</b>	<b>Grant Year</b>	<b>Comments</b>
<b>BUDGETED MAJOR CAPITAL PROJECTS</b>							
<b>661</b>	<b>Equipment Fund</b>						
<i>20/Quant</i>	<i>Non-Vehicular Equipment:</i>						
2	Front End Plows	Al-Shatel		15,000	-		
	various small equipment	Al-Shatel		25,000	-		
1	Riding Mower	Al-Shatel	-	7,500	-		Cemetery
			-	47,500	-		
<i>5746</i>	<i>Communications Equipment:</i>						
	various items to outfit new cruisers	Al-Shatel	-	35,000	-		
			-	35,000	-		
<i>5730</i>	<i>Vehicles:</i>						
3	Cruisers/Police SUV's	Al-Shatel		90,000	-		Includes police package outfitting
2	Plow Truck	Al-Shatel	-	280,000	-		
			-	370,000	-		
	Total Equipment Fund		-	452,500	-		
			<u>\$ 3,649,300</u>	<u>\$ 10,005,500</u>	<u>\$ 3,355,000</u>		

## **BUDGETED FULL-TIME PERSONNEL COMPLEMENT**



CITY OF MUSKEGON									
BUDGETED PERMANENT FULL-TIME PERSONNEL COMPLEMENT - 2015-16									
				2014-15			2015-16		
				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
FARMERS MARKET (101-70863)	Parks Supervisor	101	0.05			0.05			
FARMERS MARKET (101-70863)	Superintendent of Public Utilities	101	0.00	0.05		0.00	0.05		0.00
FINANCE ADMINISTRATION (101-30202)	Management Assistant	101	1.00			1.00			
FINANCE ADMINISTRATION (101-30202)	Assistant Finance Director	101	1.00			1.00			
FINANCE ADMINISTRATION (101-30202)	Finance Director	101	1.00	3.00		1.00	3.00		0.00
FIRE (101-50336)	Firefighter	101	16.00			19.00			
FIRE (101-50336)	Director of Public Safety	101	0.00			0.00			
FIRE (101-50336)	Fire Lieutenant	101	6.00			6.00			
FIRE (101-50336)	Fire Battalion Chief	101	2.00			2.00			
FIRE (101-50336)	Fire Marshal	101	1.00			1.00			
FIRE (101-50336)	Ass't Fire Chief	101	1.00			1.00			
FIRE (101-50336)	Fire Captain	101	3.00			3.00			
FIRE (101-50336)	Fire Mechanic (Assistant)	101	3.00	32.00		3.00	35.00		3.00
FIRE SAFETY INSPECTIONS (101-50387)	Director of Public Safety	101	0.00			0.00			
FIRE SAFETY INSPECTIONS (101-50387)	Fire Marshal	101	0.00	0.00		0.00	0.00		0.00
INCOME TAX ADMINISTRATION (101-30205)	Customer Service Rep II	101	2.50			2.50			
INCOME TAX ADMINISTRATION (101-30205)	Income Tax Administrator	101	0.00			0.00			
INCOME TAX ADMINISTRATION (101-30205)	Income Tax Auditor	101	1.00	3.50		1.00	3.50		0.00
INFORMATION SYSTEMS (101-30248)	Information Systems Director	101	1.00			1.00			
INFORMATION SYSTEMS (101-30248)	Database Administrator	101	1.00			1.00			
INFORMATION SYSTEMS (101-30248)	Network Technician	101	1.00	3.00		1.00	3.00		0.00

CITY OF MUSKEGON									
BUDGETED PERMANENT FULL-TIME PERSONNEL COMPLEMENT - 2015-16									
			2014-15			2015-16			
			BUDGETED			BUDGETED			
			AUTHORIZED	TOTAL BY	TOTAL BY	AUTHORIZED	TOTAL BY	TOTAL BY	NET
<u>BUDGETARY ACCOUNT</u>	<u>POSITION TITLE</u>	<u>FUND</u>	<u>POSITIONS</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>POSITIONS</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>CHANGE</u>
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	1.40	3.40		1.40	3.40		0.00
POLICE (101-40301)	Police Officer	101	63.00			63.00			
POLICE (101-40301)	Police Sergeant	101	9.00			8.00			
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			3.00			
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	1.00			1.00			
POLICE (101-40301)	Police Community Coordinator	101	1.00	88.00		1.00	88.00		0.00
SANITATION (101-60523)	Equipment Supervisor	101	0.20	0.20		0.20	0.20		
SENIOR TRANSIT (101-60707)	Administrative Services Supervisor	101	0.00	0.00	154.65	0.00	0.00	157.65	3.00
MVH-MAJOR STREETS (202-60440)	Equipment Operator	202	7.50			7.50			
MVH-MAJOR STREETS (202-60440)	Superintendent of Public Works	202	0.45			0.45			

CITY OF MUSKEGON									
BUDGETED PERMANENT FULL-TIME PERSONNEL COMPLEMENT - 2015-16									
		2014-15				2015-16			
		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)	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			
WATER MAINTENANCE - CITY (591-60559)	Equipment Operator	591	1.40			1.40			



**BUDGET RESOLUTION**

**CITY OF MUSKEGON  
RESOLUTION OF APPROPRIATION  
2015-16 BUDGET**

WHEREAS, the City Manager has submitted a proposed Budget for 2015-16 in accordance with City Ordinance and Michigan Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act"; and,

WHEREAS, the 2015-16 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, 2015 is hereby determined and adopted as follows:

**GENERAL FUND**

<b>FUND ACTIVITY NUMBER</b>	<b>FUND/ACTIVITY NAME</b>	<b>AMOUNT</b>
101-10101	City Commission	100,270
101-10102	City Promotions & Public Relations	29,900
101-10145	City Attorney	357,410
101-10172	City Manager	270,739
101-10875	Contributions to Outside Agencies	271,260
101-10891	Contingency and Bad Debt Expense	200,000
101-20215	City Clerk & Elections	385,113
101-20220	Civil Service	90,300
101-20228	Affirmative Action	89,735
101-30202	Finance Administration	416,592
101-30205	Income Tax Administration	321,937
101-30209	Assessing Services	303,500
101-30805	Arena Administration	239,600
101-30248	Information Systems Administration	426,217
101-30253	City Treasurer	583,279
101-30851	Insurance Premiums	256,811
101-30906	Debt Retirement	271,000
101-30999	Transfers to Other Funds	453,046
101-40301	Police	9,600,286
101-50336	Fire	3,849,370
101-50338	Central Fire Station	75,000
101-50387	Fire Safety Inspections	485,000
101-60265	City Hall Maintenance	284,098
101-60446	Community Event Support	25,775
101-60448	Streetlighting	710,000
101-60523	Sanitation	1,846,103
101-60550	Stormwater Management	10,000
101-70276	Cemeteries Maintenance	387,371
101-70585	Parking Operations	5,882
101-70751	Parks Maintenance	1,187,215
101-70357	Graffiti Removal	9,026
101-70757	McGraft Park Maintenance	48,089
101-70775	General Recreation	100,500
101-70863 & 70865	Farmers' Market and Flea Market	145,775
101-80387	Environmental Services	980,349
101-80400	Planning, Zoning and Economic Development	368,507
101-90000	Major Capital Improvements	133,000
	<b>Grand Total General Fund Appropriations</b>	<b><u>\$25,318,055</u></b>

**OTHER BUDGETED FUNDS**

<b><u>FUND ACTIVITY NUMBER</u></b>	<b><u>FUND/ACTIVITY NAME</u></b>	<b><u>AMOUNT</u></b>
202,204	Major Streets and State Trunklines	6,677,668
203	Local Streets	1,476,843
264	Criminal Forfeitures	15,000
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 2015-16 are estimated as follows:

**GENERAL FUND**

<b><u>FUND/ACTIVITY NAME</u></b>	<b><u>AMOUNT</u></b>
Taxes	\$ 15,408,000
Licenses and Permits	1,391,000
Federal Grants	69,862
State Grants	15,000
State Shared Revenue	4,011,659
Charges for Sales & Services	3,327,408
Interest & Operating Transfers	157,000
Fines & Fees	402,000
Other Revenue	<u>618,224</u>
Total General Fund Revenue	
Appropriations	<u>\$25,400,153</u>

**OTHER BUDGETED FUNDS**

<b><u>FUND ACTIVITY NUMBER</u></b>	<b><u>FUND/ACTIVITY NAME</u></b>	<b><u>AMOUNT</u></b>
202,204	Major Streets and State Trunklines	6,677,668
203	Local Streets	1,476,843
264	Criminal Forfeitures	15,000
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	336,076
290	Local Finance Development Authority Debt	448,450
295	Brownfield Redevelopment Authority (Betten)	162,980
296	Brownfield Redevelopment Authority (Former Mall)	110,780
402	Arena Improvement Fund	15,000
403	Sidewalk Improvement Fund	156,075
404	Public Improvement Fund	1,305,000
482	State Grants Fund	35,845
590	Sewer	9,668,420
591	Water	7,595,291
594	Marina/Launch Ramp	704,058
661	Equipment	2,636,067
642	Public Service Building	1,070,930
643	Engineering Services Fund	476,930
677	General Insurance Fund	4,390,187

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 2015:

<u>PURPOSE</u>	<u>MILLAGE (MILLS)</u>
General Operating	10.0000
Sanitation Service	3.0000
Promotion	<u>.0869</u>
Total	13.0869

At a meeting of the City Commission of the City of Muskegon, on the \_\_\_\_\_ Day of June 2015, the foregoing resolution was moved for adoption by Commissioner \_\_\_\_\_ . Commissioner \_\_\_\_\_ supported the motion.

Resolution declared adopted.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk