

**CITY OF EAST GRAND RAPIDS**  
**City Manager Recommended Budget**  
**FY 2010-11**

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# CITY OF EAST GRAND RAPIDS

750 LAKESIDE DRIVE SE • EAST GRAND RAPIDS, MICHIGAN 49506

BRIAN DONOVAN  
CITY MANAGER

## MEMORANDUM

TO: Mayor and City Commissioners  
FROM: Brian Donovan, City Manager  
DATE: March 18, 2010

RE: FY 2010-11 City of East Grand Rapids Budget Recommendations

I am pleased to submit the FY 2010-11 City of East Grand Rapids City Manager recommended budget. It is a budget that meets the immediate challenge of a national and long-term state recession while continuing to provide a high level of services to the citizens of East Grand Rapids.

This budget is the culmination of an extensive planning process that began with the City strategic plan and culminated with staff and City Commissioners discussing and finalizing citywide goals and objectives for the year 2010. The budget document and the companion capital improvement program document are the final product where the goals and objectives are merged with the spending priorities for the city operations and capital improvement program.

### Major Budget Issues

There are budget changes occurring in the General Fund due specifically to the decline in the assessed values of homes in East Grand Rapids and the loss of statutory state revenue sharing. Over 74% of General Fund revenues are from property taxes. For FY 2010-11, the overall assessed value declined by 2.9%, and the taxable value has declined by 1.4%. This will result in a decline of \$100,600 in property tax revenue to the City. The year-to-date data from homes sales for 2010 show a continued decline in home values that match the prior year decline. It is anticipated that the property tax revenues will also show a decline in FY 2011-12 of approximately \$100,000.

The State of Michigan is facing a \$1.8 billion budget deficit starting October 1, 2010. It is anticipated that all statutory revenue sharing to municipalities will be eliminated at that time. Therefore, the City's General Fund budget is being reduced by \$120,000 to take into account the loss of the state statutory revenue sharing funding.

This loss of revenue in the General Fund is being offset by an increase of \$120,500 in recreation revenues. This is being accomplished by an increase in the number of participants and fee increases.

In order to balance the General Fund budget, I am recommending the following budget changes:

- Move one-third of the cost of the Engineering Division to the Major Street Fund and another one-third to the Local Street Fund. This represents their time spent in street design and inspection and is covered by a savings in engineering consultant fees and the deletion of the Foreman position. Total cost savings to the General Fund are \$79,200.
- Eliminate the quarterly City newsletter. City information will be sent to residents through the e-newsletter and the monthly water bill inserts. Total cost savings are \$5,800.
- Eliminate the City subsidy of paying one-half of the tree planting program. The City will continue to offer residents the opportunity to purchase trees for the outlawn but they will pay the entire cost. Total cost savings are \$6,000.
- Eliminate a vacant part-time Administrative Clerk position in the Assessor's Office. Other employees in the Finance Department will cover the duties of this position. Total cost savings are \$40,000.

Through these reductions, the General Fund budget is balanced for FY 2010-11. No General Fund prior-year ending balance will be used to balance the budget.

The Major and Local Street Funds and Water/Sewer Funds are also facing challenging budgets. State gas tax revenues are stagnating, yet the cost of asphalt and salt have risen dramatically in the past two years.

Since 2007, water and sewer charges from the City of Grand Rapids have risen over 25% for water and over 42% for sewer. In order to cover these dramatic increases, the FY 2010-11 budget contains a \$0.30 (14%) per thousand gallons water rate increase and a \$0.45 (24%) per thousand gallons sewer rate increase to East Grand Rapids residents. The base readiness to serve charge will increase from \$16.67 to \$18.67 per month. The readiness-to-serve charge has not changed for over ten years. The water/sewer rate increase translates to a \$6.25 increase per month for the average customer that uses 7,000 or less gallons per month.

#### CONCLUSION

I would like to thank all of the staff members in each department who helped prepare this difficult budget. Over the past year everyone has worked together to cut expenditures by \$200,000 during the FY 2009-10 budget year and an additional \$173,400 to create a balanced budget for the FY 2010-11 budget. At the same time, everyone remains committed to continue to provide the best municipal services to the citizens of East Grand Rapids.

I would also like to thank Laura VanderWall for her leadership in preparing the budget and oversight of the City's finances.

I look forward to reviewing the capital improvement program and the departmental budgets with the City Commission during the budget work sessions.

  
\_\_\_\_\_  
Brian Donovan, City Manager

## 2010 CITY-WIDE GOALS AND OBJECTIVES

Review and update internal city service operations in order to institute company policies which will provide stronger support to employees to better perform their jobs and create less costly city operations.

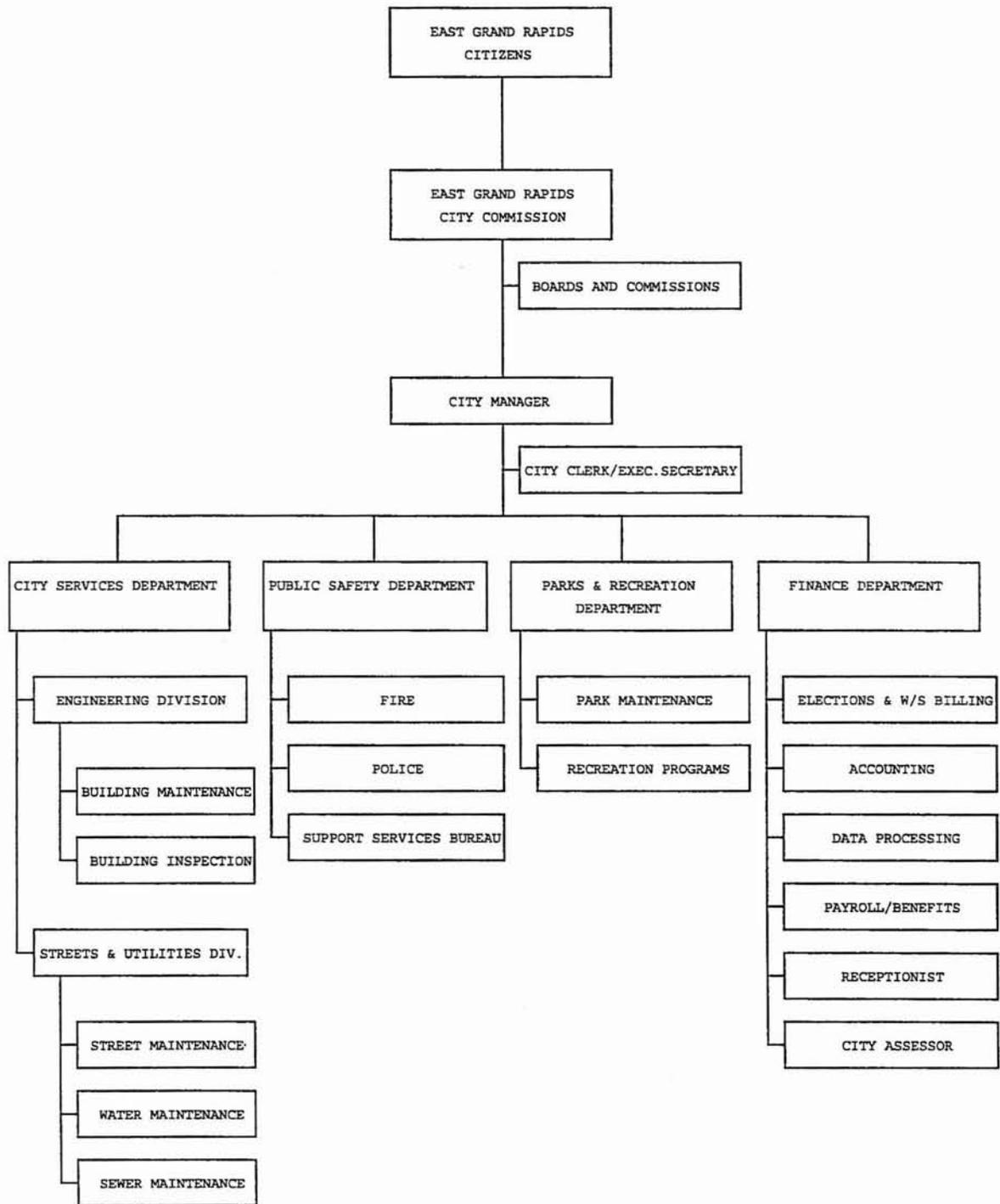
- Create a balanced budget through the examination of operations and costs and identifying alternative funding sources.
- Monitor revenues and expenditures to evaluate financial condition on a quarterly basis.
- Improve customer services through staff training and improved communication of City policies.

Create the most efficient and high quality city operations while upgrading the existing infrastructure.

- Review all City operations to ensure the highest quality services.
- Continue cooperative operations (strategic partnerships) with the East Grand Rapids School District and other private and public organizations.
- Continue street paving, sidewalk replacement, and water/sewer replacement projects.
- Implement Phase II Storm Water regulations and partner with the Lower Grand River Organization of Watersheds on regional stormwater education efforts.
- Construct new City Services Facility.
- Expand participation in Recreation and sport programs.
- Construct Phase II of the Reeds Lake Trail project.

# City of East Grand Rapids

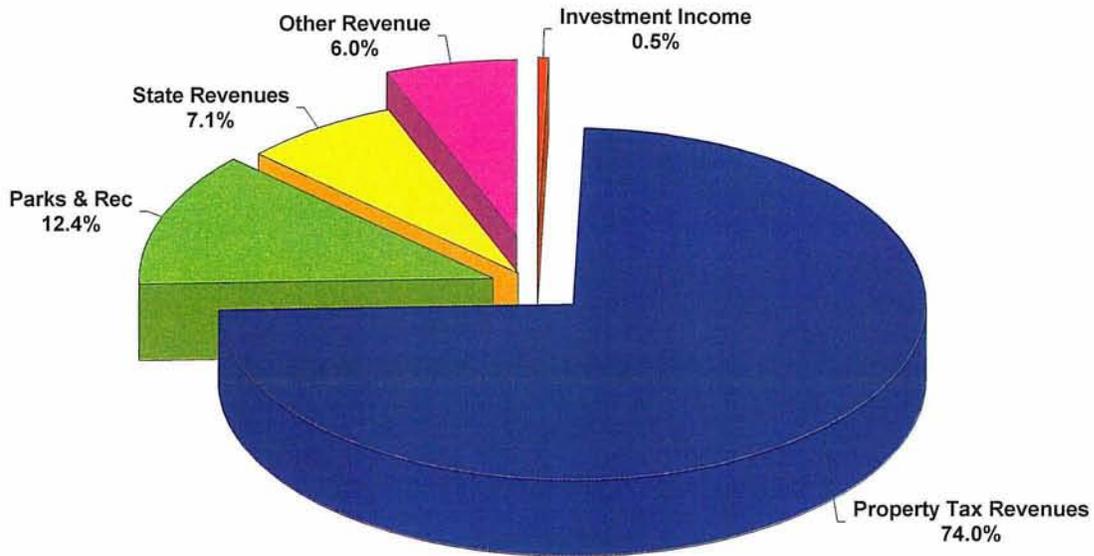
## Organizational Chart



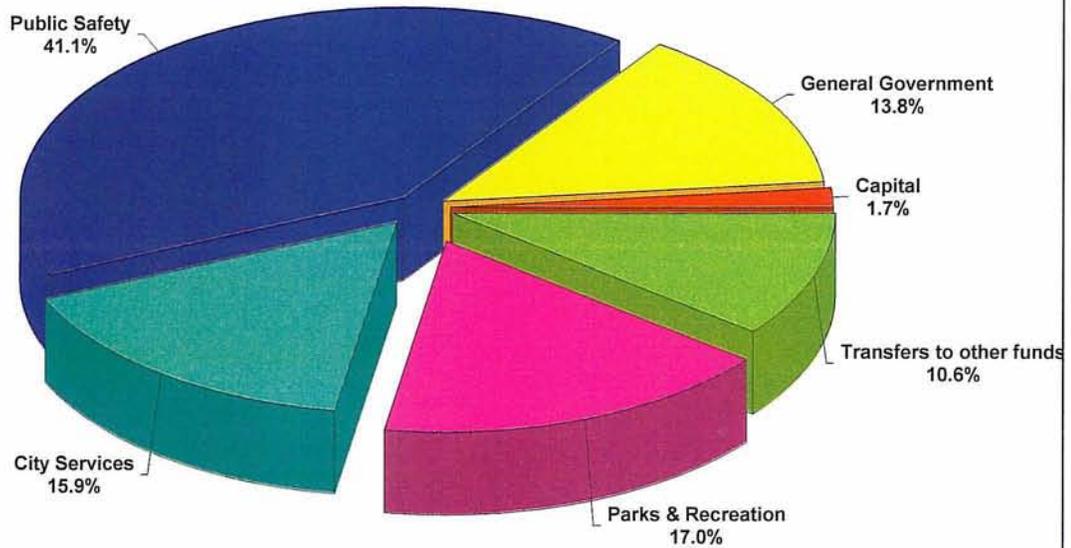
## CITY OF EAST GRAND RAPIDS ALL FUNDS BUDGET SUMMARY

	FY 2008/2009 ACTUAL	FY 2009/2010 BUDGET	FY 2009/2010 ESTIMATED	FY2010/2011 MGR REC	FY 2010/2011 APPROVE
<b>REVENUES:</b>					
General Fund	\$9,960,150	\$9,818,500	\$9,813,100	\$9,657,400	\$0
Major Street Fund	\$959,839	\$1,204,100	\$1,240,600	\$980,500	\$0
Local Street Fund	\$1,075,992	\$752,900	\$895,200	\$727,000	\$0
Water and Sewer Fund	\$2,581,563	\$2,585,200	\$2,512,200	\$3,021,200	\$0
Wealthy Pool Debt Service	\$132,662	\$133,700	\$133,700	\$137,900	\$0
Streetscape Debt Service	\$280,053	\$280,100	\$280,100	\$280,100	\$0
Municipal Complex Debt	\$487,525	\$522,200	\$521,700	\$503,400	\$0
Municipal Complex Capital	\$147,812	\$0	\$100	\$0	\$0
Streetscape Capital Project	\$0	\$0	\$0	\$0	\$0
Streets Building Capital Proj	\$1,202,886	\$212,000	\$209,000	\$91,000	\$0
Health Care Fund	\$1,162,134	\$1,108,400	\$1,312,700	\$1,056,200	\$0
M.E.R.F.	\$803,258	\$662,700	\$756,700	\$608,700	\$0
Subtotal	\$18,793,874	\$17,279,800	\$17,675,100	\$17,063,400	\$0
Less: Interfund Transfers	(\$4,561,086)	(\$3,368,100)	(\$3,463,100)	(\$3,066,900)	\$0
<b>TOTAL REVENUES</b>	<b>\$14,232,788</b>	<b>\$13,911,700</b>	<b>\$14,212,000</b>	<b>\$13,996,500</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
General Fund	\$10,421,240	\$9,981,100	\$10,039,100	\$9,607,700	\$0
Major Street Fund	\$1,127,879	\$1,254,200	\$1,171,200	\$1,069,700	\$0
Local Street Fund	\$1,003,947	\$1,530,900	\$1,409,500	\$937,700	\$0
Water and Sewer Fund	\$3,023,931	\$3,016,400	\$2,920,800	\$2,927,900	\$0
Wealthy Pool Debt Service	\$130,080	\$137,800	\$137,800	\$140,000	\$0
Streetscape Debt Service	\$279,875	\$278,700	\$278,700	\$277,200	\$0
Municipal Complex Debt	\$508,414	\$505,200	\$505,200	\$501,400	\$0
Municipal Complex Capital	\$222,660	\$23,500	\$23,500	\$0	\$0
Streetscape Capital Project	\$0	\$0	\$0	\$0	\$0
Streets Building Capital Proj	\$0	\$10,000	\$15,000	\$1,485,700	\$0
Health Care Fund	\$1,477,992	\$1,326,500	\$1,583,100	\$133,400	\$0
M.E.R.F.	\$939,365	\$833,500	\$771,700	\$703,500	\$0
Subtotal	\$19,135,383	\$18,897,800	\$18,855,600	\$17,784,200	\$0
Less: Interfund Transfers	(\$4,561,086)	(\$3,368,100)	(\$3,463,100)	(\$3,066,900)	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$14,574,297</b>	<b>\$15,529,700</b>	<b>\$15,392,500</b>	<b>\$14,717,300</b>	<b>\$0</b>

**General Fund Revenues**  
**\$9,657,400**



**General Fund Expenditures**  
**\$9,607,700**



## CITY OF EAST GRAND RAPIDS GENERAL FUND BUDGET SUMMARY

	<u>FY 2008/2009 ACTUAL</u>	<u>FY 2009/2010 BUDGET</u>	<u>FY 2009/2010 ESTIMATED</u>	<u>FY2010/2011 MGR REC</u>	<u>FY 2010/2011 APPROVE</u>
<b><u>REVENUES:</u></b>					
City Taxes & Penalties	\$7,137,338	\$7,280,000	\$7,280,000	\$7,150,000	\$0
Licenses and Permits	67,386	34,000	38,000	37,000	0
Intergovernmental Programs	901,481	884,800	805,000	686,000	0
Charges for Current Services	339,213	290,000	333,200	333,200	0
Recreation Revenue	1,069,094	1,074,500	1,099,300	1,195,000	0
Fines and Forfeits	48,045	54,000	45,000	45,000	0
Interest and Rents	141,793	60,000	50,000	50,000	0
Other Revenue	147,850	114,200	135,600	134,200	0
Other Revenue - Library	27,950	27,000	27,000	27,000	0
Operating Transfers In	80,000	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$9,960,150</b>	<b>\$9,818,500</b>	<b>\$9,813,100</b>	<b>\$9,657,400</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
<b>GENERAL GOVERNMENT</b>					
City Commission	24,704	27,400	27,400	27,400	0
City Manager	238,090	239,100	238,000	239,800	0
City Attorney	184,437	205,000	270,000	200,000	0
Finance	714,368	765,300	761,500	703,100	0
Parks & Recreation	1,734,282	1,784,900	1,853,200	1,689,000	0
<b>TOTAL GENERAL GOVT</b>	<b>\$2,895,881</b>	<b>\$3,021,700</b>	<b>\$3,150,100</b>	<b>\$2,859,300</b>	<b>\$0</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$4,022,247</b>	<b>\$4,079,700</b>	<b>\$4,041,900</b>	<b>\$3,965,000</b>	<b>\$0</b>
<b>CITY SERVICES</b>					
City Buildings	769,652	748,100	751,900	760,700	0
Inspection	102,135	110,400	108,500	106,300	0
Wealthy Streetscape	95,683	71,800	79,200	85,700	0
City Engineering	119,158	128,300	127,800	49,100	0
Lake Restoration	18,116	11,500	11,500	58,000	0
Street Lighting	80,693	76,000	91,000	91,000	0
Waste Collection	360,263	370,800	343,700	349,800	0
Tree Maintenance	86,883	73,800	82,600	86,800	0
<b>TOTAL CITY SERVICES</b>	<b>\$1,632,583</b>	<b>\$1,590,700</b>	<b>\$1,596,200</b>	<b>\$1,587,400</b>	<b>\$0</b>

## CITY OF EAST GRAND RAPIDS GENERAL FUND BUDGET SUMMARY

	FY 2008/2009 <u>ACTUAL</u>	FY 2009/2010 <u>BUDGET</u>	FY 2009/2010 <u>ESTIMATED</u>	FY2010/2011 <u>MGR REC</u>	FY 2010/2011 <u>APPROVE</u>
<b>GENERAL ADMINISTRATION</b>					
Fringe Benefits	0	5,000	7,900	9,000	0
Contractual Services	6,572	4,000	4,000	4,000	0
Insurance Premiums	108,992	140,000	120,000	120,000	0
Regis	27,772	30,000	30,000	30,000	0
Public Liability Claims	1,543	1,000	1,000	1,000	0
Planning Studies	2,000	0	0	0	0
Tax Refunds	3,604	77,000	56,000	0	0
Building Rental	0	0	0	0	0
Capital Expenditures	3,046	15,000	15,000	15,000	0
Contingency	0	0	0	0	0
Notes Payable	0	0	0	0	0
Interest on Notes	0	0	0	0	0
<b>TOTAL GENERAL ADMIN</b>	<b>\$153,529</b>	<b>\$272,000</b>	<b>\$233,900</b>	<b>\$179,000</b>	<b>\$0</b>
<b>TRANSFERS OUT</b>					
Major Street Fund	0	0	0	0	0
Local Street Fund	417,000	317,000	317,000	317,000	0
Major Street Projects	400,000	700,000	700,000	500,000	0
Local Street Projects	300,000	0	0	200,000	0
Municipal Complex	0	0	0	0	0
Streets Building Fund	600,000	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,717,000</b>	<b>\$1,017,000</b>	<b>\$1,017,000</b>	<b>\$1,017,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,421,240</b>	<b>\$9,981,100</b>	<b>\$10,039,100</b>	<b>\$9,607,700</b>	<b>\$0</b>
<b>TRANSFER TO/(FROM) FUND BALANCE</b>	<b>(\$461,090)</b>	<b>(\$162,600)</b>	<b>(\$226,000)</b>	<b>\$49,700</b>	<b>\$0</b>

## CITY OF EAST GRAND RAPIDS GENERAL FUND BUDGET SUMMARY

**FUND BALANCE STATEMENT:**

**FYE 6/30/2011**

**AUDITED TOTAL FUND BALANCE 6/30/2009:**

Undesignated Fund Balance	\$1,918,041
Designated for Public Safety	\$ 124,147
Turf Replacement	\$ 80,000

**AUDITED TOTAL FUND BALANCE 6/30/2009: \$2,122,188**

ADD: Estimated transfer to/(from) fund balance for FYE 6/30/2010: (\$ 226,000)

**ESTIMATED TOTAL FUND BALANCE JUNE 30, 2010: \$1,896,188**

Designated for Public Safety(Drug Seizure)	(\$ 80,347)
Designated for Turf Replacement	(\$120,000)

**ESTIMATED UNDESIGNATED FUND BALANCE AT JUNE 30, 2010: \$1,695,841 16.9%**

**ESTIMATED TOTAL FUND BALANCE JUNE 30, 2010: \$1,896,188**

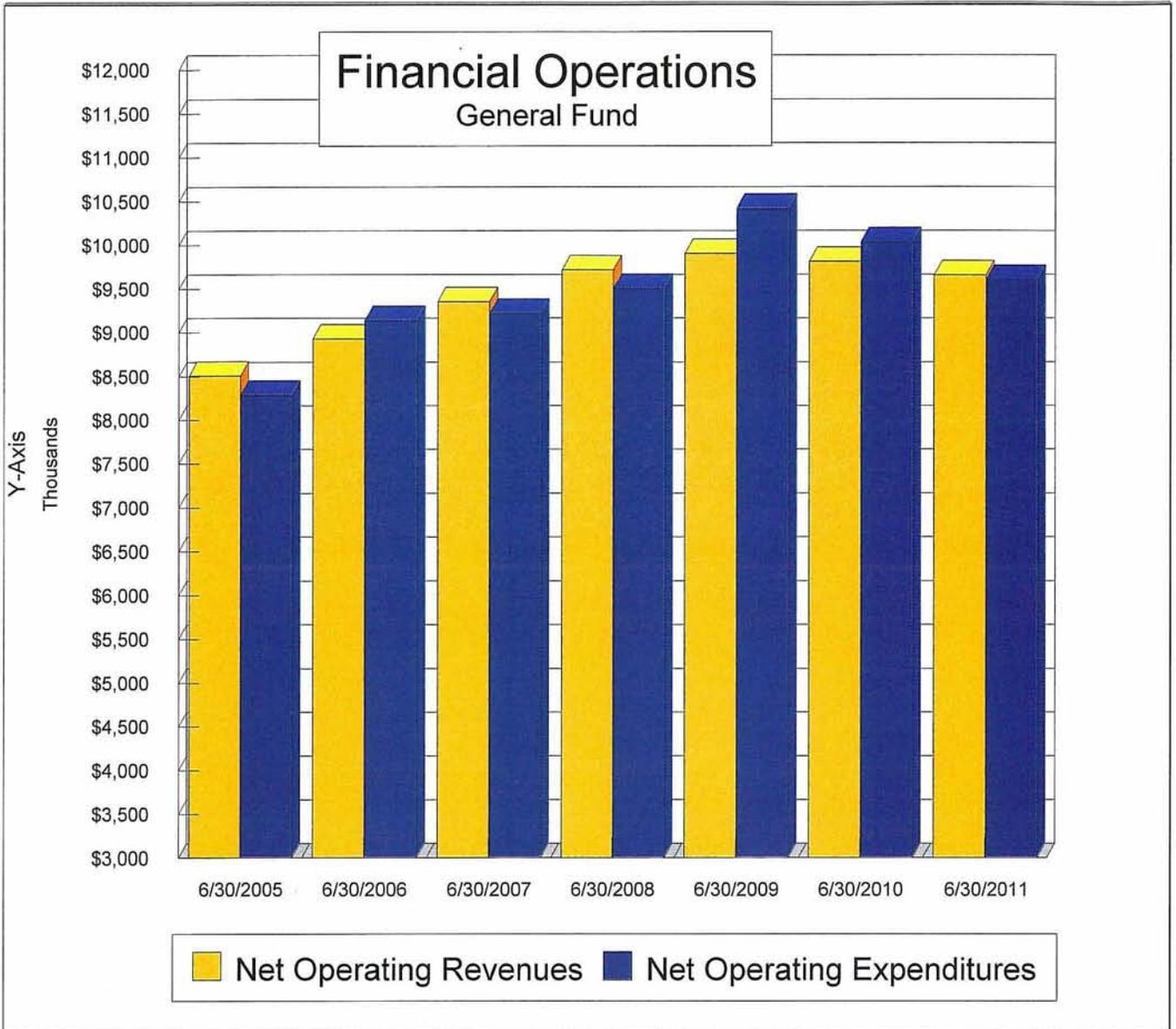
ADD: Budgeted Revenues exceed Budgeted Expenditures in 10/11 \$ 49,700

LESS: Estimated Fund Balance Designations at June 30, 2011:

Designated for Public Safety (Drug Seizure)	(\$ 64,547)
Designated for Turf Replacement	(\$160,000)
Designated for Economic Uncertainties	(\$200,000)

(\$424,547)

**ESTIMATED ENDING UNDESIGNATED FUND BALANCE AT 6/30/2011: \$1,471,641 15.3%**



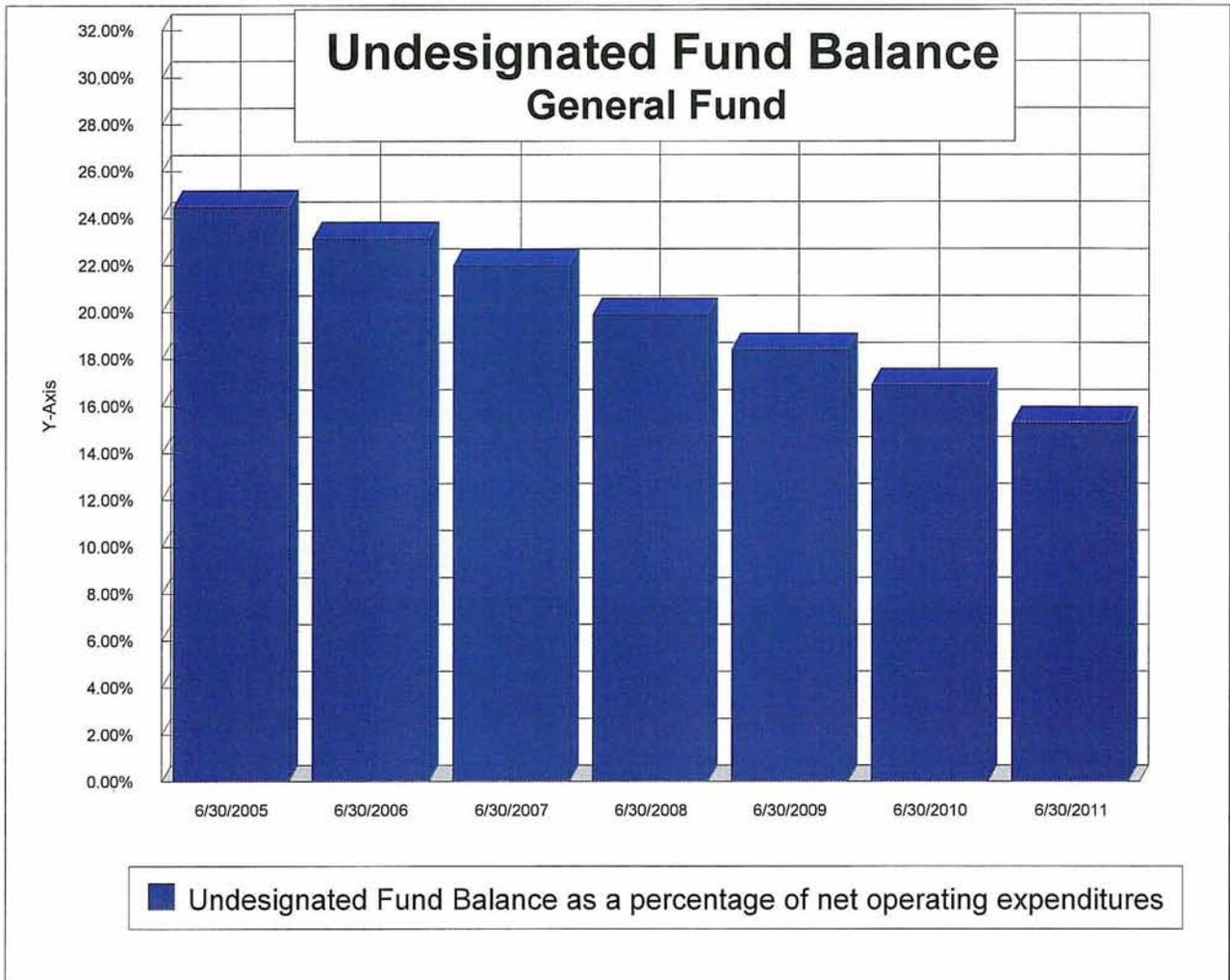
	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Net Operating Revenues	\$8,508,000	\$8,928,621	\$9,354,067	\$9,719,455	\$9,906,150	\$9,813,100	\$9,657,400
Net Operating Expenditures	\$8,290,186	\$9,139,286	\$9,219,839	\$9,506,595	\$10,421,240	\$10,039,100	\$9,607,700
Excess, (-Deficit)	\$217,814	(\$210,665)	\$134,228	\$212,860	(\$515,090)	(\$226,000)	\$49,700

**Warning Trend:** Continuing deficits

**Formula:** Operating revenues less operating expenditures

**Description:** Theoretically, operating revenues should exceed operating expenditures by a sufficient amount to maintain a fund balance. When expenditures exceed revenues, an "operating deficit" exists.

**Analysis:** In the past, the City did not have a history of operating deficits. However, in fiscal years ended 6/30/2003 and 6/30/2004 the City experienced major revenue reductions with Headlee rollbacks and state revenue sharing cuts, causing the City to have to use available fund balance to balance the budget. These numbers include capital and transfers to other funds, so they will vary based upon planned capital projects. In fiscal year ended 6/30/2005 the City had an excess of operating revenues over operating expenditures. This was due to conservative spending and a reduction in capital projects. The budgeted operating deficit in FYE 6/30/2009 is due to budgeted transfers of designated fund balances saved in prior fiscal years. Due to revenue reductions in property taxes and state shared revenues the City has reduced expenditures to achieve a balanced budget in FYE 6/30/2011.



Fiscal Year Ended	Audit 6/30/2005	Audit 6/30/2006	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Estimated 6/30/2010	Budget 6/30/2011
Undesignated Fund Balance	2,030,947	2,113,807	2,026,363	1,894,605	1,918,041	1,695,841	1,471,641
Undesignated Fund Balance as a percentage of net operating expenditures	24.49%	23.13%	21.98%	19.90%	18.40%	16.90%	15.30%

**Warning Trend:** Declining undesignated fund balance as a percentage of operating expenditures.

**Formula:** Undesignated fund balance\* / Net operating expenditures

**Description:** Positive fund balances can also be thought of as reserves. The size of a local government's fund balances can affect its ability to withstand financial emergencies and borrow for capital projects. It can also affect its ability to accumulate funds for capital purchases without having to borrow. An unplanned decline in fund balance may mean that the government will be unable to meet a future need.

**Analysis:** The City has maintained a very healthy undesignated fund balance in past years. The fund balance has been decreasing in recent years as it is used to fund capital projects and revenues have been decreasing. Staff recommends that the undesignated fund balance be at least 15% of operating expenditures.

\*Fund Balance: The cumulative difference between revenues and expenditures since the inception of the fund. Undesignated fund balance refers to that portion of fund balance which is not set aside for a specific purpose.

**CITY OF EAST GRAND RAPIDS  
CAPITAL EXPENDITURES  
FY 2010-2011**

		<u>DEPARTMENT REQUEST</u>	<u>CITY MGR RECOMMENDED</u>	<u>CITY COMM APPROVED</u>
<b>GENERAL FUND</b>				
<b><u>CITY MANAGER DEPARTMENT</u></b>				
101-101-9700	City Code Recodification	15,000	0	0
101-875-9700	Equipment Replacement Fund	<u>15,000</u>	<u>15,000</u>	<u>0</u>
TOTAL - CITY MANAGER DEPARTMENT		<u>\$30,000</u>	<u>\$15,000</u>	<u>0</u>
<b><u>FINANCE DEPARTMENT</u></b>				
101-260-9700	Finance Department Copier	10,000	0	0
101-260-9700	Property and Accounting Software Update	9,700	9,700	0
101-260-9701	Wireless Internet Access for City Hall	2,500	0	0
101-260-9701	Computer Replacements	1,100	1,100	0
101-260-9701	Operating System Upgrade RecTrac	<u>1,000</u>	<u>1,000</u>	<u>0</u>
TOTAL - FINANCE DEPARTMENT		<u>\$24,300</u>	<u>\$11,800</u>	<u>\$0</u>
<b><u>PUBLIC SAFETY</u></b>				
<u>Department:</u>				
101-345-9701	Computer Replacements	2,200	2,200	0
Subtotal - Department		<u>\$2,200</u>	<u>\$2,200</u>	<u>\$0</u>
<u>Drug Seizure:</u>				
101-347-9700	Bullet Proof Vests	9,800	9,800	0
Subtotal - Drug Seizure		<u>\$9,800</u>	<u>\$9,800</u>	<u>\$0</u>
TOTAL - PUBLIC SAFETY		<u>\$12,000</u>	<u>\$12,000</u>	<u>\$0</u>
<b><u>CITY SERVICES</u></b>				
<u>City Buildings:</u>				
101-265-9700	Resurface Manhattan Parking Lot	60,000	60,000	0
101-265-9701	Computer Replacements	3,300	3,300	0
Subtotal - City Buildings		<u>\$63,300</u>	<u>\$63,300</u>	<u>\$0</u>
TOTAL - CITY SERVICES		<u>\$63,300</u>	<u>\$63,300</u>	<u>\$0</u>

		<u>DEPARTMENT REQUEST</u>	<u>CITY MGR RECOMMENDED</u>	<u>CITY COMM APPROVED</u>
<b><u>PARKS AND RECREATION</u></b>				
	<u>Recreation</u>			
101-751-9700	Five Year Master Plan Update	\$15,000	\$0	\$0
101-751-9701	VerSteel Rectangular Tables	\$3,700	\$0	\$0
101-751-9760	Joint Facilities	\$60,000	\$60,000	\$0
	Recreation Programming sub-total	<u>\$78,700</u>	<u>\$60,000</u>	<u>\$0</u>
	<u>Grounds Maintenance:</u>			
101-778-9701	Billy Goat Brush Cutter	2,100	0	0
	Grounds Maintenance sub-total	<u>\$2,100</u>	<u>\$0</u>	<u>\$0</u>
	<b>TOTAL PARKS AND RECREATION</b>	<u><u>\$80,800</u></u>	<u><u>\$60,000</u></u>	<u><u>\$0</u></u>
	<b>TOTAL GENERAL FUND</b>	<u><u>\$210,400</u></u>	<u><u>\$162,100</u></u>	<u><u>\$0</u></u>

## **MAJOR/LOCAL STREET FUNDS**

### **MAJOR STREET**

	<u>Street Construction:</u>			
202-451-9730	Plymouth Road	187,400	187,400	0
	Sub-total Street Construction	<u>\$187,400</u>	<u>\$187,400</u>	<u>\$0</u>
	<u>Other:</u>			
202-463-9700	Manhole Casting Adjustment Program	15,000	15,000	0
202-463-9700	GPS Receiver	2,000	2,000	
202-447-9700	Plotter	8,000	8,000	0
202-474-9701	Traffic Signal Upgrade	75,000	75,000	0
	Sub-total Other	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>
	<b>TOTAL MAJOR STREET FUND</b>	<u><u>\$ 287,400</u></u>	<u><u>\$287,400</u></u>	<u><u>\$0</u></u>

### **LOCAL STREET**

	<u>Street Construction:</u>			
203-451-9730	Gravel Roads	25,000	0	0
203-451-9730	EICentro Cascade to RLB	67,000	67,000	0
203-451-9730	Albert Groton to Andover	181,000	181,000	0
203-451-9730	Groton Richards to Boston	60,000	60,000	0
203-451-9730	Rexford Cascade to RLB	57,000	57,000	0
		<u>\$390,000</u>	<u>\$365,000</u>	<u>0</u>

		<u>DEPARTMENT REQUEST</u>	<u>CITY MGR RECOMMENDED</u>	<u>CITY COMM APPROVED</u>
	<u>Other:</u>			
203-463-9350	Annual Sidewalk Repair Program	75,000	75,000	0
203-463-9700	GPS Receiver	2,000	2,000	0
203-447-9700	Plotter	8,000	8,000	0
203-478-9700	Back Blade Plow	5,000	5,000	0
	Sub-total Other	<u>\$90,000</u>	<u>\$90,000</u>	<u>\$0</u>

<b>TOTAL LOCAL STREET FUND</b>	<u>\$480,000</u>	<u>\$ 455,000</u>	<u>0</u>
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### STREETS BUILDING CAPITAL PROJECT FUND

474-265-9700	Municipal Garage Renovation	<u>\$ 1,485,700</u>	<u>\$ 1,485,700</u>	<u>0</u>
	<b>TOTAL STREETS BUILDING CAPITAL</b>	<u>\$ 1,485,700</u>	<u>\$ 1,485,700</u>	<u>0</u>

### WATER AND SEWER FUND

	<u>Water and Sewer Projects:</u>			
592-089-1280	Plymouth	401,600	401,600	0
592-089-1280	Lakeside Drive	194,200	194,200	0
592-089-1280	Gravel Roads	25,000	0	0
		<u>\$620,800</u>	<u>\$595,800</u>	<u>\$0</u>

<b>TOTAL WATER AND SEWER FUND</b>	<u>\$620,800</u>	<u>\$595,800</u>	<u>\$0</u>
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### MERF

	<u>Vehicles:</u>			
692-043-1481	Patrol Vehicle #283	22,000	22,000	0
692-043-1481	Patrol Vehicle #284	22,000	22,000	0
692-043-1481	Utility Trailer	1,000	1,000	0
692-043-1481	Ford Dump Truck #176	90,000	90,000	0
692-043-1481	Mechanics Tool Box	7,000	7,000	0
692-043-1481	Front Plow #534 and #535	20,000	20,000	0
692-043-1481	Bombarier Sidewalk Snowplow #188	50,000	50,000	0
692-043-1481	Elgin Sweeper #104	200,000	200,000	0
		<u>\$ 412,000</u>	<u>\$ 412,000</u>	<u>0</u>

692-570-9701	Rod/Tubing Bender	<u>4,500</u>	<u>4,500</u>	<u>0</u>
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<b>TOTAL MERF</b>	<u>\$416,500</u>	<u>\$416,500</u>	<u>\$0</u>
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## CITY OF EAST GRAND RAPIDS GENERAL FUND REVENUES

Budget Issues: The total General Fund budgeted revenues are \$9,657,400 which is \$161,100 less than budgeted the previous fiscal year. The decrease is due to the decreasing taxable value, reduced interest rates and State shared revenue reductions.

Significant increases are as follows:

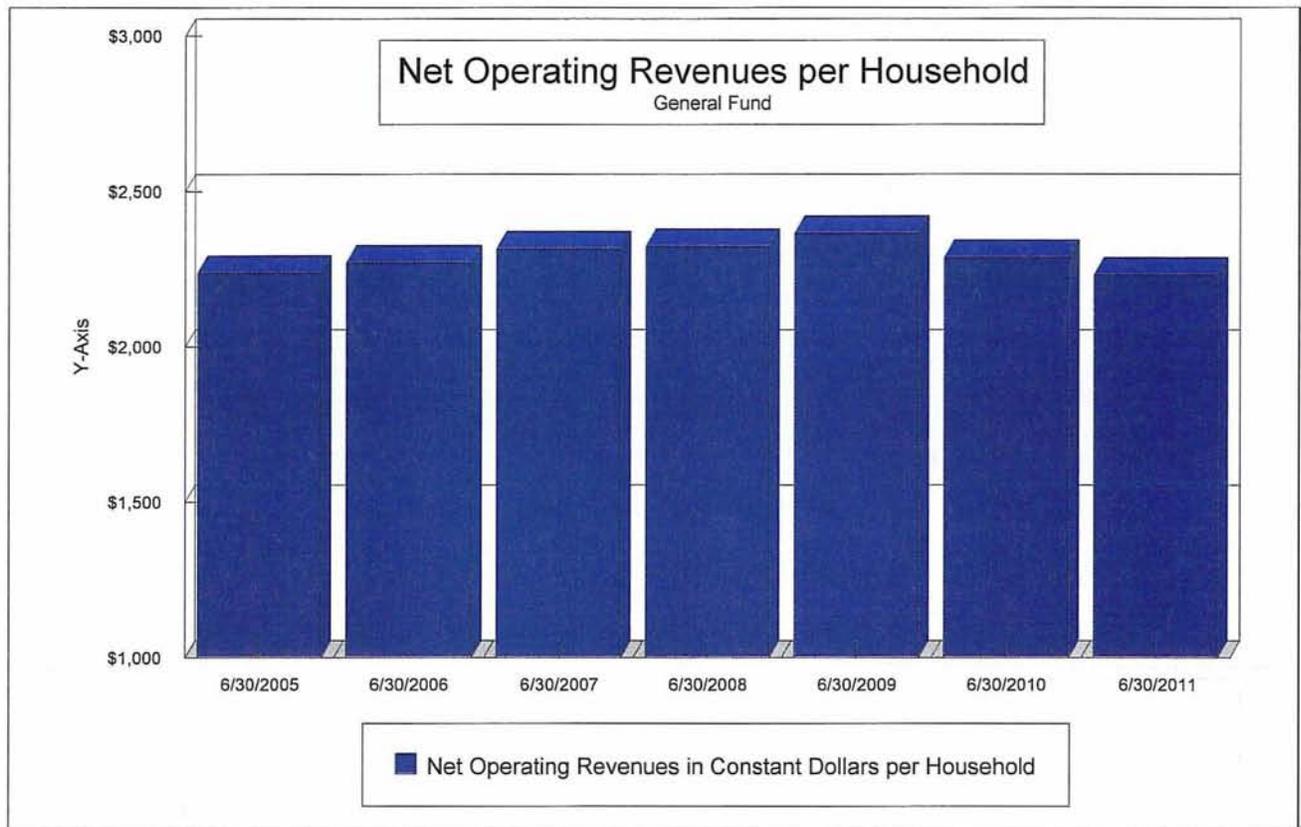
- \* There is an increase in Recreation Revenues of \$120,500. This is due to program fee increases, special event fee increases and increasing participation in programs and events
- \* Cable TV subscriber revenues are up \$40,000.
- \* Cable Tower rental is up \$20,000.

Significant decreases from the previous fiscal year include:

- \* The budget for Interest on Investments is down \$10,000 due to the reduced interest rate environment.
- \* State shared revenues are down \$194,000 from the previous fiscal year. This is due to cuts by the State of Michigan.
- \* Property tax revenues are down \$130,000 due to decreasing home values.

**CITY OF EAST GRAND RAPIDS  
GENERAL FUND BUDGET SUMMARY**

	<u>FY 2008/2009 ACTUAL</u>	<u>FY 2009/2010 BUDGET</u>	<u>FY 2009/2010 ESTIMATED</u>	<u>FY 2010/2011 MGR REC</u>	<u>FY 2010/2011 APPROVE</u>
<b>REVENUES:</b>					
City Taxes & Penalties	\$7,137,338	\$7,280,000	\$7,280,000	\$7,150,000	\$0
Licenses and Permits	67,386	34,000	38,000	37,000	0
Intergovernmental Programs	901,481	884,800	805,000	686,000	0
Charges for Current Services	339,213	290,000	333,200	333,200	0
Recreation Revenue	1,069,094	1,074,500	1,099,300	1,195,000	0
Fines and Forfeits	48,045	54,000	45,000	45,000	0
Interest and Rents	141,793	60,000	50,000	50,000	0
Other Revenue	147,850	114,200	135,600	134,200	0
Other Revenue - Library	27,950	27,000	27,000	27,000	0
Operating Transfers In	80,000	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$9,960,150</u>	<u>\$9,818,500</u>	<u>\$9,813,100</u>	<u>\$9,657,400</u>	<u>\$0</u>



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Net Operating Revenues	\$8,508,000	\$8,928,621	\$9,323,025	\$9,719,455	\$9,906,150	\$9,813,100	\$9,657,400
Net Operating Revenues in Constant Dollars	\$8,508,000	\$8,635,030	\$8,803,619	\$8,835,868	\$8,997,411	\$8,699,556	\$8,486,292
Net Operating Revenues in Constant Dollars per Household	\$2,239	\$2,272	\$2,316	\$2,325	\$2,367	\$2,289	\$2,233

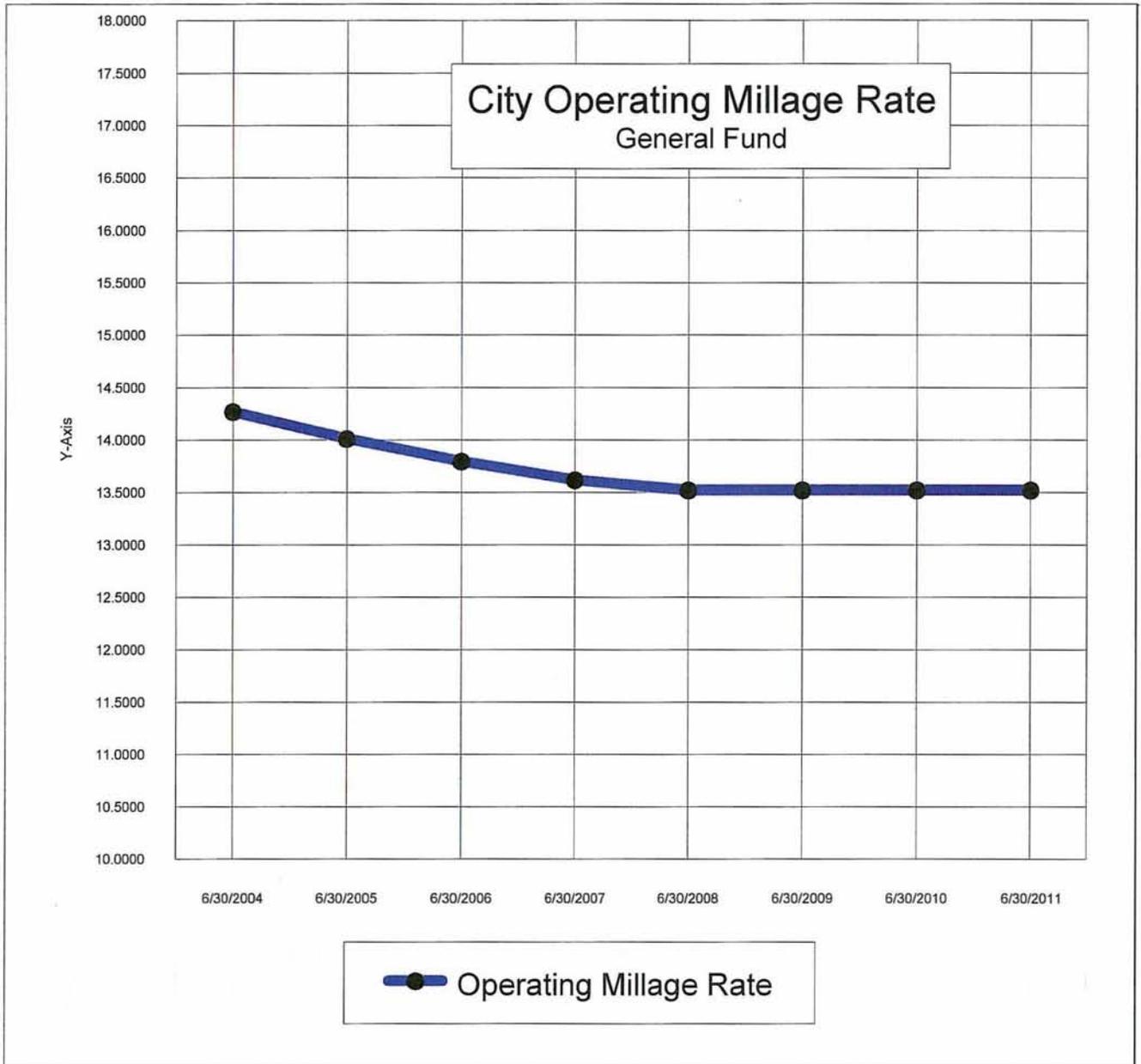
**Warning Trend:** Decreasing net revenues\* (constant dollars) per household.

**Formula:** Net operating revenues (constant dollars) / Number of Households.

**Description:** Examining per household revenues shows changes in revenues relative to changes in the number of households. As the number of households increases, it might be expected that revenues and the need for revenues increase proportionately, and therefore that the level of per household revenues would remain at least constant in real terms (adjusted for inflation). If per household revenues are decreasing, the City may be unable to maintain existing service levels unless it finds new revenue sources or ways to save money. This reasoning assumes that the demand for services is directly related to the number of households in the City. A decreasing trend can be caused by general economic decline, changes in population or demographics, problems with revenue structure or high inflation.

**Analysis:** The City's net operating revenues per household have begun decreasing in FYE 6/30/2010. The City has been able to find alternate sources of revenues and has maintained a strong taxable value base in the past. However, the taxable value base has begun to decrease in the past year due to the economy. For the first time the City may experience declining taxable values which will decrease the revenue base. Interest earnings and state revenue sharing have also decreased.

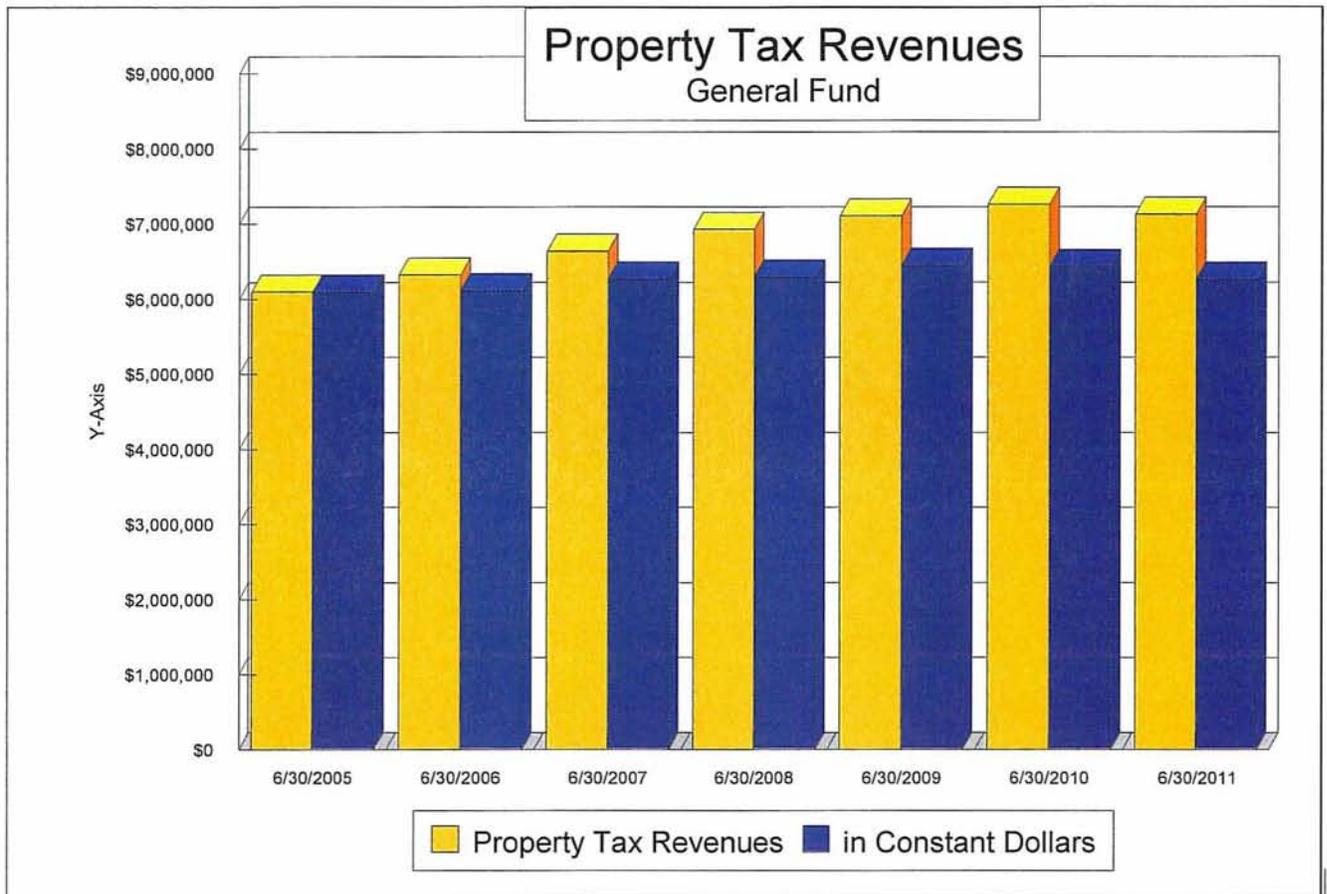
\* Net Operating Revenues: Gross revenues less: Revenues restricted for capital improvements or mandated capital improvements, and revenues that are legally restricted for special non-operating purposes, such as Drug Seizure and John Collins Park grant revenues.



	Audit	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2004	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
City Operating Millage Rate	14.2668	14.0114	13.7942	13.6162	13.5195	13.5195	13.5195	13.5195

**Formula:** City Operating Millage Rate History.

**Analysis:** In FYE 6/30/2002 the headlee limit was reached and the City is forced to rollback millage rates. A roll back first occurred in FYE 6/30/2002 and has continued in all subsequent years except for FYE 6/30/2009, FYE 6/30/2010 and FYE 6/30/2011 where it has remained stable. This is due to a large number of houses assessed value decreasing. The highest City operating millage rate in the last 20 years was in FYE 6/30/87 at 18.9257.



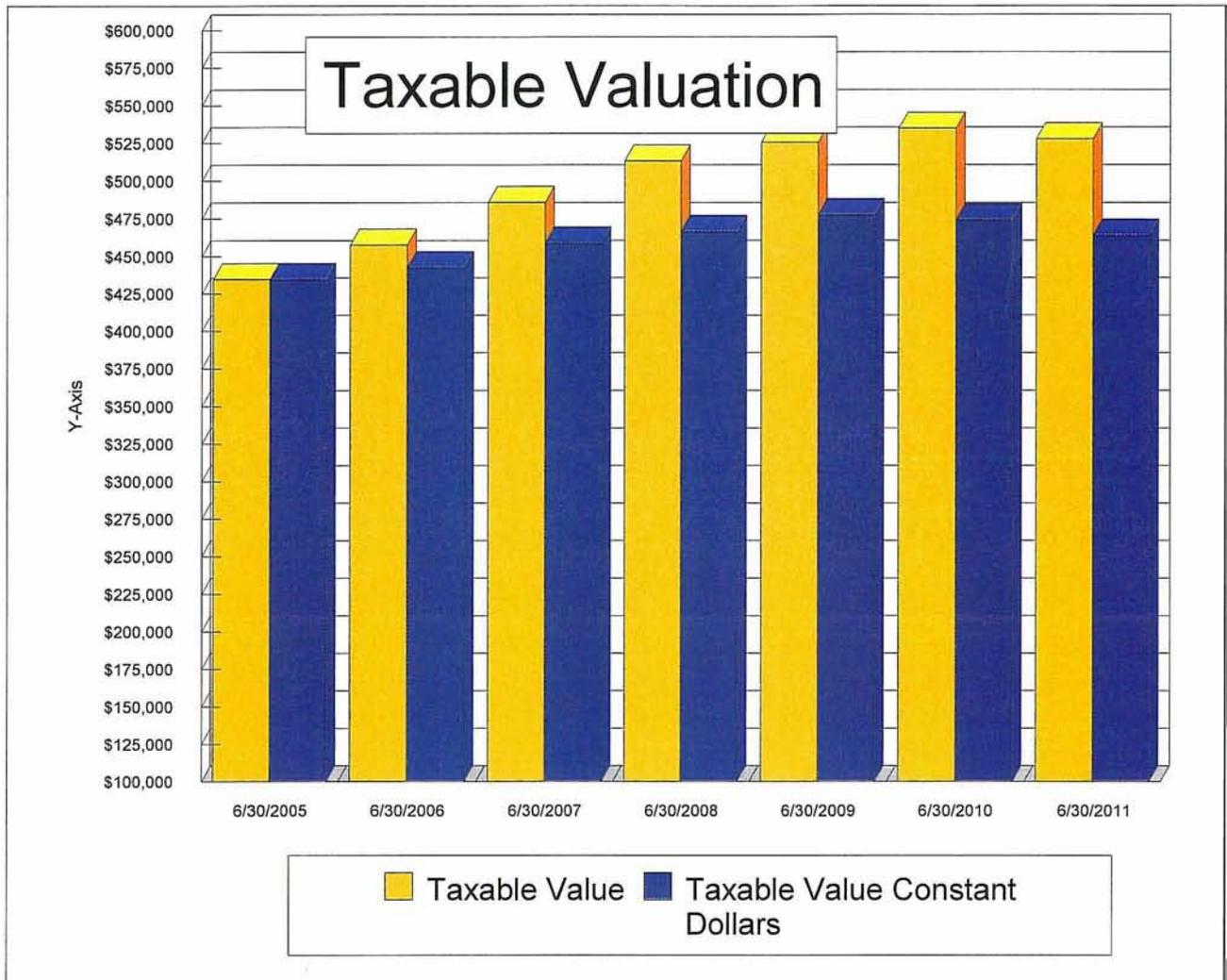
	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Property Tax Revenues	\$6,099,574	\$6,327,195	\$6,642,179	\$6,928,460	\$7,106,175	\$7,260,000	\$7,130,000
Property Tax Revenues in Constant Dollars	\$6,099,574	\$6,119,144	\$6,272,124	\$6,298,600	\$6,454,291	\$6,436,170	\$6,265,378

**Warning Trend:** Decline in property tax revenues (constant dollars).

**Formula:** Property tax revenues in constant dollars.

**Description:** Property tax revenues should be considered separately from other revenues because the City relies heavily on them. A decline or diminished growth rate in property taxes can result from two primary causes. First it may reflect an overall decline in property values resulting from the aging of buildings, a decline in local economic health, or a decline in total number of households, which can depress the housing market. Second, it may result from inefficient assessment or appraisal. Because the County government pays the amount of delinquent property taxes to the City annually and then collects the delinquencies, default by property tax owners is not an issue in the City.

**Analysis:** With the implementation of Proposal A in 1994, property taxes are based on taxable value rather than assessed values (or SEV). While assessed values (SEV) may increase above the inflation rate, taxable values are limited to a maximum increase equal to the inflation rate, or 5%, whichever is lower. Therefore property tax revenues will not increase as much each year as in the past. See analysis of Property Values. Property tax revenues have remained relatively constant in recent years when adjusted to constant dollars. However, property values are declining due to the economy and property tax revenues are not increasing as they did in prior years. In fact the City is experiencing a decline in taxable values in the FYE 2010/2011.



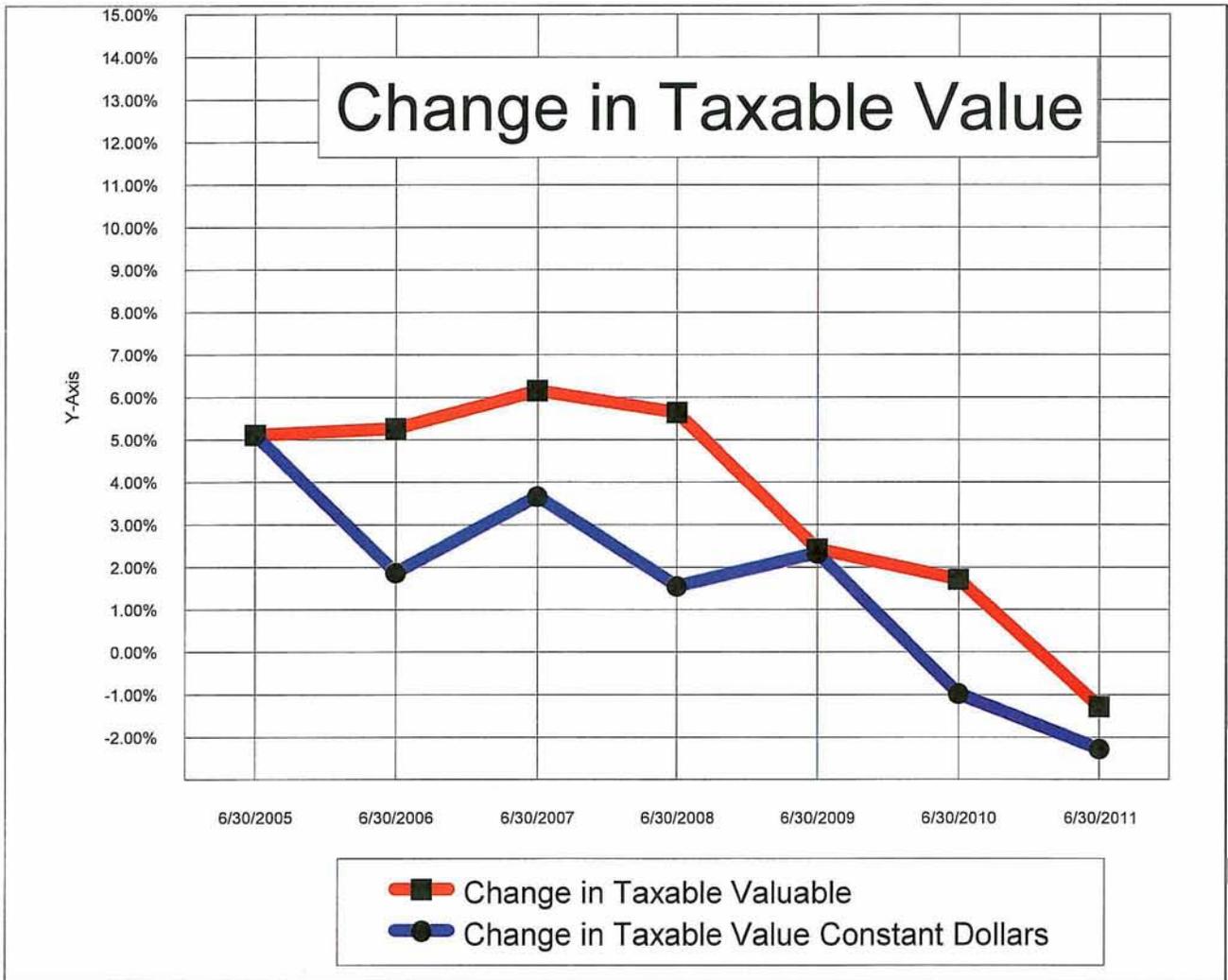
	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Taxable Valuation							
Valuation x 1000	\$434,648	\$457,564	\$485,766	\$513,229	\$525,683	\$534,734	\$527,882
Taxable Valuation\ Constant Dollars x 1000	\$434,648	\$442,518	\$458,702	\$466,572	\$477,459	\$474,055	\$463,868

**Warning Trend:** Declining growth or drop in the taxable value in dollars or in constant dollars

**Formula:** Taxable Value - Taxable Value (constant dollars)

**Description:** Monitoring changes in Taxable Value are important because the City depends on property tax revenue for a substantial portion of revenues. If taxable value does not increase with inflation, there will be a decided effect on the revenue generating capacity of the City.

**Analysis:** In the past, taxable value was increasing both in actual and constant dollars. However, in FYE 6/30/2009 and FYE 6/30/2010 a large number of homes in the City had their Assessed values decrease. This caused a smaller than normal increase in taxable value. Taxable values had been rising at a rate that exceeds inflation in the past. In FYE 6/30/2011 taxable values have actually decreased over the prior year.



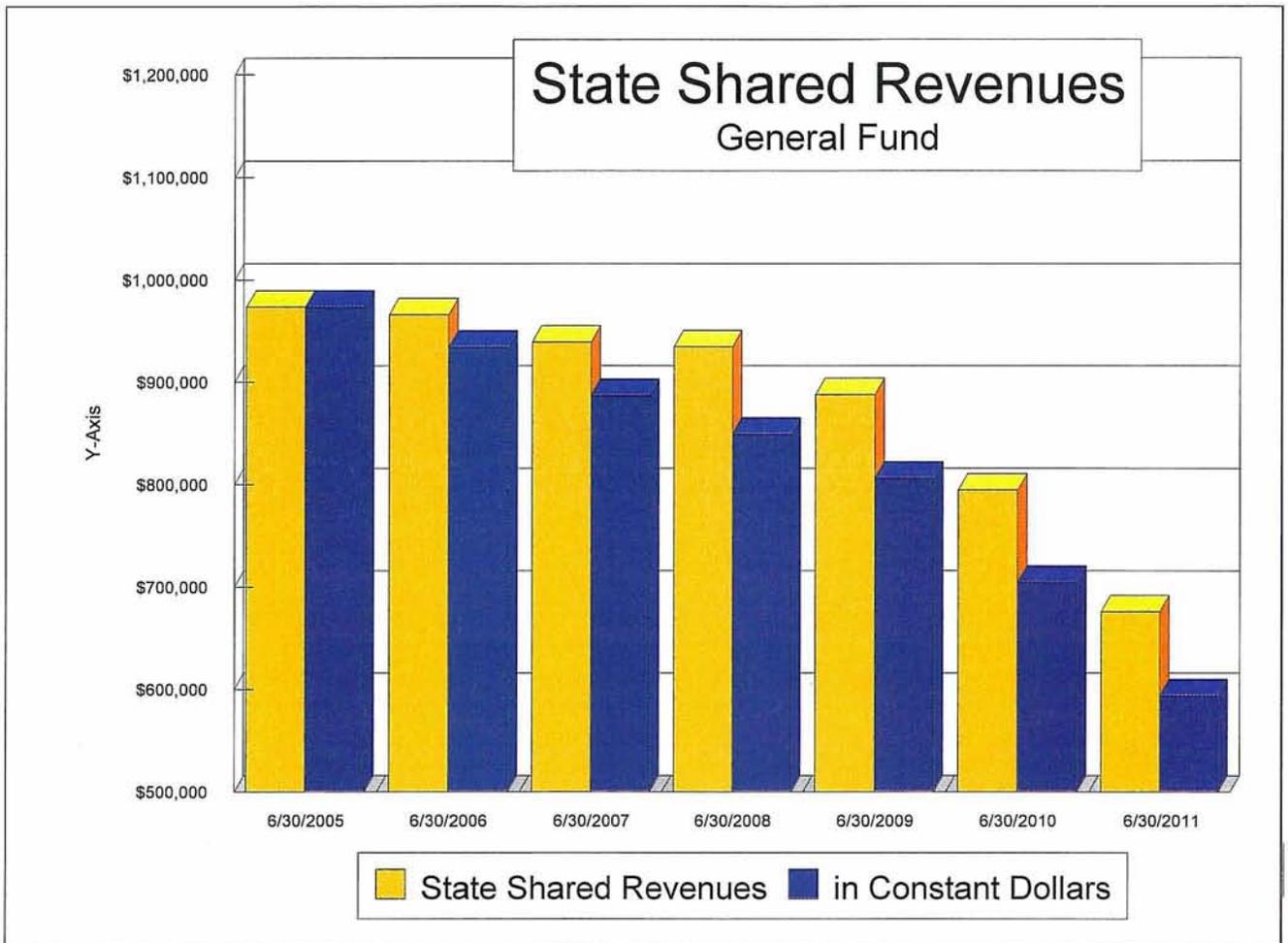
	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Change in Taxable Value	5.12%	5.27%	6.16%	5.65%	2.43%	1.72%	-1.28%
Change in Taxable Value (constant dollars)	5.12%	1.87%	3.66%	1.55%	2.33%	-0.98%	-2.28%

**Warning Trend:** Declining growth or drop in the value of Taxable Value in dollars or in constant dollars

**Formula:**  $\frac{\text{Taxable Value}}{\text{Taxable Value in prior year}}$   
 $\frac{\text{Taxable Value (constant dollars)}}{\text{Taxable Value in prior year (constant dollars)}}$

**Description:** Monitoring changes in Taxable Value is important because the City depends on property tax revenue for a substantial portion of revenues. If Taxable Value does not increase with inflation, there will be a decided effect on the revenue generating capacity of the City.

**Analysis:** In FYE 6/30/96, Proposal A is in effect which limits the increase in taxable value to a maximum of the inflation rate or 5%, whichever is lower. With the implementation of Proposal A, the City will no longer have large increases in the taxable values that have been experienced in the past. In the past, the City has enjoyed taxable values that have increased above the inflation rate. However, in recent years, home values are decreasing causing a decrease in both assessed and taxable values. In the last two years the City is actually experiencing a decline in taxable values.



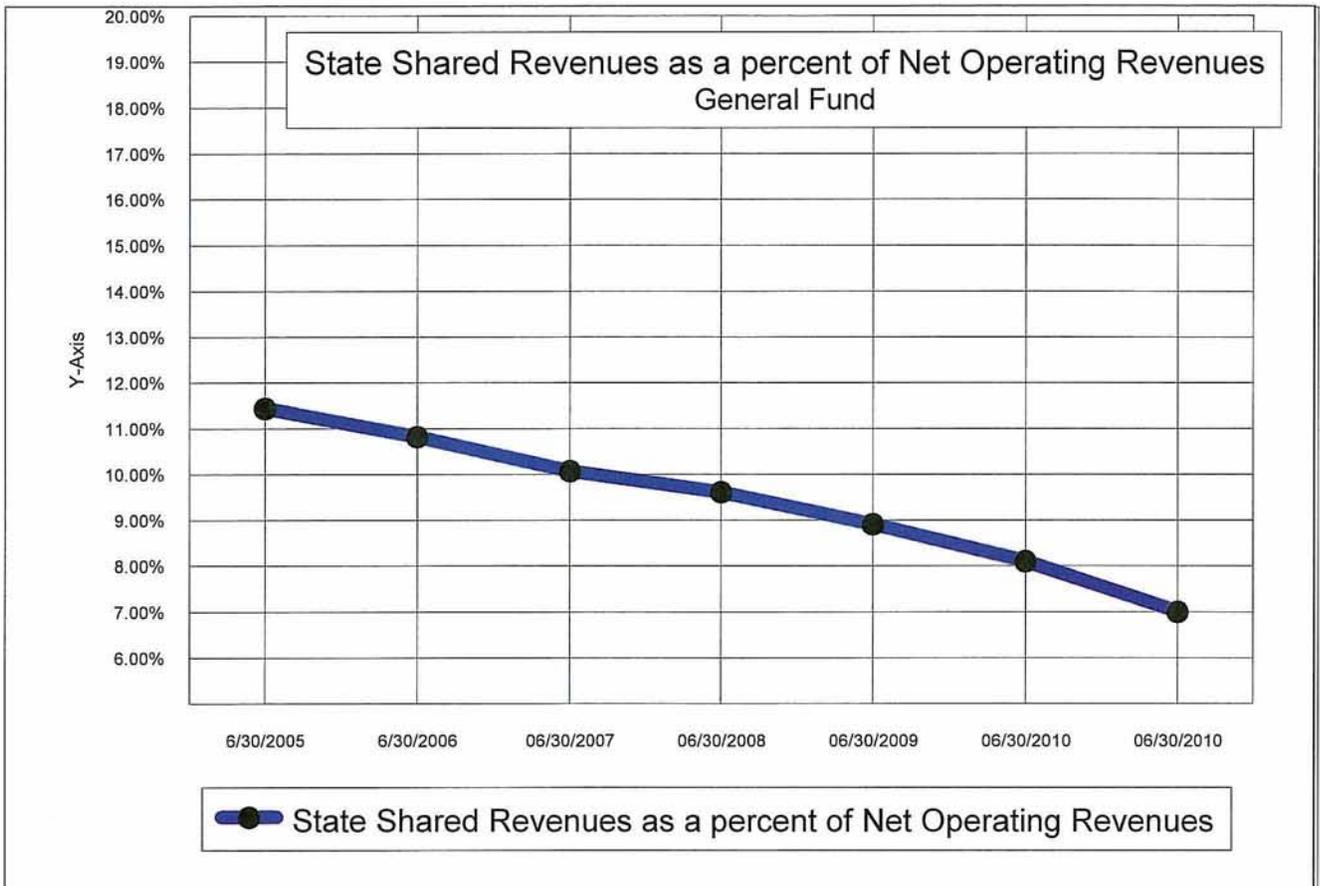
	Audit	Audit	Audit	Audit	Audit	Estimated	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
State Shared Revenues	\$973,667	\$966,192	\$939,212	\$934,628	\$887,905	\$795,000	\$676,000
State Shared Revenues in Constant Dollars	\$973,667	\$934,421	\$886,885	\$849,662	\$806,453	\$704,787	\$594,025

**Warning Trend:** Increasing reliance on State Shared Revenues to support on-going operations.

**Formula:** State Shared Revenues in constant dollars.

**Description:** State Shared Revenues are important because an overdependence on such revenues can be harmful. State governments have struggled with their own budgetary problems in the past and frequently they have reduced payments to local governments as one of their cutback measures. In addition the state of the economy has a nearly direct affect on state shared revenues. Local governments with budgets largely supported by state shared revenues could be particularly harmed during economic downturns or state cutbacks.

**Analysis:** As the graph indicates, State Shared Revenues have decreased steadily for the City in recent years. The state changed the formula for distributing state revenues in 2001 and the City's share of state revenues decreased. In addition, these revenues are based upon sales tax revenues which decrease during economic downturns. In 2009 and 2010, the State further decreased the City's share of State revenues due to a budget crisis in State government.



	Audit	Audit	Audit	Audit	Audit	Estimated	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	06/30/2007	06/30/2008	06/30/2009	06/30/2010	06/30/2010
Net Operating Revenues	\$8,508,000	\$8,928,621	\$9,323,025	\$9,719,455	\$9,960,150	\$9,813,100	\$9,657,400
State Shared Revenues	\$973,667	\$966,192	\$939,212	\$934,628	\$887,905	\$795,000	\$676,000
State Shared Revenues as a percentage of operating revenues	11.44%	10.82%	10.07%	9.61%	8.91%	8.10%	7.00%

**Warning Trend:** Increasing amount of state shared revenues as a percentage of net operating revenues.

**Formula:** State Shared Revenues / Net Operating Revenues

**Description:** State Shared Revenues are important because an over dependence on such revenues can be harmful. State governments have struggled with their own budgetary problems in the past and frequently they have reduced payments to local governments as one of their cutback measures. In addition the state of the economy has a nearly direct affect on state shared revenues. Local governments with budgets largely supported by state shared revenues could be particularly harmed during economic downturns or state cutbacks.

**Analysis:** The graph indicates that the City's reliance on state shared revenues to maintain the operating budget has decreased in recent years. This is due to a decrease in the amount of the City's state shared revenues. State Shared revenues have decreased because of a change in the State's method of distributing state revenues, cutbacks by the State due to budget shortfalls, and because of the current economic downturn.

\* Net Operating Revenues: Gross revenues less: Revenues restricted for capital improvements or mandated capital improvements, and revenues that are legally restricted for special nonoperating purposes.

## FY 2010/11 BUDGET TOTAL REVENUES

### 101 GENERAL FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>400 CITY TAXES AND PENALTIES</u></b>						
4020 CURRENT YEAR'S LEVY	\$7,106,175.00	\$7,260,000.00	\$7,260,000.00	\$7,130,000.00	(\$130,000.00)	(1.79%)
4450 INTEREST & PENALTIES	<u>31,163.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$7,137,338.00</u></b>	<b><u>\$7,280,000.00</u></b>	<b><u>\$7,280,000.00</u></b>	<b><u>\$7,150,000.00</u></b>	<b><u>(\$130,000.00)</u></b>	<b><u>(1.79%)</u></b>
<b><u>450 LICENSES AND PERMITS</u></b>						
4510 BUSINESS LICENSES	\$11,875.00	\$7,000.00	\$10,000.00	\$10,000.00	\$3,000.00	42.86%
4770 BUILDING PERMITS	48,251.00	20,000.00	23,000.00	22,000.00	2,000.00	10.00%
4790 OTHER PERMITS	<u>7,260.00</u>	<u>7,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>(2,000.00)</u>	<u>(28.57%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$67,386.00</u></b>	<b><u>\$34,000.00</u></b>	<b><u>\$38,000.00</u></b>	<b><u>\$37,000.00</u></b>	<b><u>\$3,000.00</u></b>	<b><u>8.82%</u></b>
<b><u>539 INTERGOVERNMENT PROGRAMS</u></b>						
5440 ST TRNG GRANTPOLICE	\$6,150.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	0.00%
5470 MONIES REC'D FROM ST	27.00	0.00	0.00	0.00	0.00	0.00%
5480 SCHOOL SECURITY AGREE	4,972.00	6,000.00	1,000.00	1,000.00	(5,000.00)	(83.33%)
5760 SALES TAX	887,905.00	870,000.00	795,000.00	676,000.00	(194,000.00)	(22.30%)
5770 LIQUOR TAX	<u>2,427.00</u>	<u>2,300.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>200.00</u>	<u>8.70%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$901,481.00</u></b>	<b><u>\$884,800.00</u></b>	<b><u>\$805,000.00</u></b>	<b><u>\$686,000.00</u></b>	<b><u>(\$198,800.00)</u></b>	<b><u>(22.47%)</u></b>

## FY 2010/11 BUDGET TOTAL REVENUES

### 101 GENERAL FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>600 CHARGES FOR CURRENT SERVICES</u></b>						
6090 CLERK'S SERVICES	\$8,627.00	\$6,000.00	\$4,200.00	\$4,200.00	(\$1,800.00)	(30.00%)
6160 ADMIN. CHARGES TO W&S	120,000.00	130,000.00	130,000.00	130,000.00	0.00	0.00%
6170 CATV SUBSCRIBER REVEN	150,308.00	110,000.00	150,000.00	150,000.00	40,000.00	36.36%
6200 RIGHT-OF-WAY FEES	34,825.00	30,000.00	34,000.00	34,000.00	4,000.00	13.33%
6290 RENTAL INSPECTION FEE	0.00	0.00	0.00	0.00	0.00	0.00%
6540 MISC. OPERATING INCOM	<u>25,453.00</u>	<u>14,000.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>1,000.00</u>	<u>7.14%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$339,213.00</u></b>	<b><u>\$290,000.00</u></b>	<b><u>\$333,200.00</u></b>	<b><u>\$333,200.00</u></b>	<b><u>\$43,200.00</u></b>	<b><u>14.90%</u></b>
<b><u>601 RECREATION REVENUE</u></b>						
6110 REC PROGRAMMING FEES	\$184,890.00	\$187,000.00	\$189,800.00	\$208,800.00	\$21,800.00	11.66%
6111 AQUATIC CLUB REG FEES	42,366.00	50,400.00	45,600.00	46,900.00	(3,500.00)	(6.94%)
6112 POOL PROGRAMS FEES	133,699.00	131,200.00	127,700.00	150,400.00	19,200.00	14.63%
6113 REC SPORTS FEES	242,290.00	247,900.00	251,100.00	278,800.00	30,900.00	12.46%
6180 SPECIAL EVENTS	212,904.00	219,000.00	241,300.00	262,300.00	43,300.00	19.77%
6250 GROUNDS MAINTENANCE	136,801.00	131,200.00	130,000.00	133,300.00	2,100.00	1.60%
6260 MIDDLE SCHOOL SPORTS	73,724.00	74,300.00	73,900.00	73,600.00	(700.00)	(0.94%)
6540 MIS OPERATING REVENUE	<u>42,420.00</u>	<u>33,500.00</u>	<u>39,900.00</u>	<u>40,900.00</u>	<u>7,400.00</u>	<u>22.09%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$1,069,094.00</u></b>	<b><u>\$1,074,500.00</u></b>	<b><u>\$1,099,300.00</u></b>	<b><u>\$1,195,000.00</u></b>	<b><u>\$120,500.00</u></b>	<b><u>11.21%</u></b>
<b><u>655 FINES AND FORFEITS</u></b>						
6560 POLICE AND COURT FEES	\$38,161.00	\$42,000.00	\$37,000.00	\$37,000.00	(\$5,000.00)	(11.90%)
6580 DRUNK DRIVING (OUIL)	<u>9,884.00</u>	<u>12,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>(4,000.00)</u>	<u>(33.33%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$48,045.00</u></b>	<b><u>\$54,000.00</u></b>	<b><u>\$45,000.00</u></b>	<b><u>\$45,000.00</u></b>	<b><u>(\$9,000.00)</u></b>	<b><u>(16.67%)</u></b>

## FY 2010/11 BUDGET TOTAL REVENUES

### 101 GENERAL FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>664 INTEREST AND RENTS</u></b>						
6650 INTEREST ON INVESTMEN	141,793.00	60,000.00	50,000.00	50,000.00	(10,000.00)	(16.67%)
<b>DEPARTMENT TOTALS:</b>	<b><u>\$141,793.00</u></b>	<b><u>\$60,000.00</u></b>	<b><u>\$50,000.00</u></b>	<b><u>\$50,000.00</u></b>	<b><u>(\$10,000.00)</u></b>	<b><u>(16.67%)</u></b>
<b><u>671 OTHER REVENUE</u></b>						
6740 FED SEIZURE PROCEEDS	233.00	0.00	6,400.00	0.00	0.00	0.00%
6750 BUSINESS DIST CONTRIB	0.00	0.00	0.00	0.00	0.00	0.00%
6770 GREAT LAKES TASK FORCE C	2,852.00	0.00	0.00	0.00	0.00	0.00%
6910 CABLE COMMUNITY ACCES	4,282.00	4,200.00	4,200.00	4,200.00	0.00	0.00%
6931 CABLE TOWER RENTAL	140,483.00	110,000.00	125,000.00	130,000.00	20,000.00	18.18%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$147,850.00</u></b>	<b><u>\$114,200.00</u></b>	<b><u>\$135,600.00</u></b>	<b><u>\$134,200.00</u></b>	<b><u>\$20,000.00</u></b>	<b><u>17.51%</u></b>
<b><u>672 OTHER REVENUE - LIBRARY</u></b>						
6750 CONTRIB. FROM PRIVATE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6800 KENT DISTRICT LIBRARY	26,950.00	27,000.00	27,000.00	27,000.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$27,950.00</u></b>	<b><u>\$27,000.00</u></b>	<b><u>\$27,000.00</u></b>	<b><u>\$27,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>699 OPERATING TRANSFERS IN</u></b>						
6820 TRANS FROM MAJOR	0.00	0.00	0.00	0.00	0.00	0.00%
6830 TRANS FROM LOCAL	0.00	0.00	0.00	0.00	0.00	0.00%
6850 TRANSFER FROM W/S	0.00	0.00	0.00	0.00	0.00	0.00%
6902 TRANSFER FROM STREETSC/	50,000.00	0.00	0.00	0.00	0.00	100.00%
6905 TRANSFER FROM MUNICIPAL	30,000.00	0.00	0.00	0.00	0.00	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$80,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b>TOTAL REVENUE</b>	<b><u>\$9,960,150.00</u></b>	<b><u>\$9,818,500.00</u></b>	<b><u>\$9,813,100.00</u></b>	<b><u>\$9,657,400.00</u></b>	<b><u>\$ (161,100.00)</u></b>	<b><u>(1.64%)</u></b>

## CITY OF EAST GRAND RAPIDS GENERAL FUND EXPENDITURES

Budget Issues: The total General Fund budgeted expenditures are \$9,607,700 which is \$373,400 less than budgeted the previous fiscal year. This is a decrease of 3.74% over the previous fiscal year. There are decreases in many line items as every effort was made to control costs. Significant decreases are as follows:

- \* Eliminated a vacant part-time Administrative Clerk position in the Assessor's office and restructured duties in the Finance Department for a savings of \$40,000.
- \* Moved one-third of the cost of the Engineering Division to the Major Street Fund and another one-third to the Local Street Fund. Total savings are \$79,200.
- \* Eliminate the City subsidy of the tree planting program for a savings of \$6,000.
- \* Final elimination of the bike patrol program for an additional \$10,000 in savings. Half of the program was eliminated last fiscal year.
- \* There is a decrease in Public Safety overtime of \$25,000 to reflect full staffing and no training overtime.
- \* There is a reduction of \$78,400 in Health Care charges to the general fund to reflect non-funding of vacant positions in Public Safety and City Services.
- \* There is a decrease of \$20,000 in Property and Liability Insurance premiums due to competitively bidding this coverage in the past year.
- \* Eliminated the quarterly City newsletter for a savings of \$5,800.

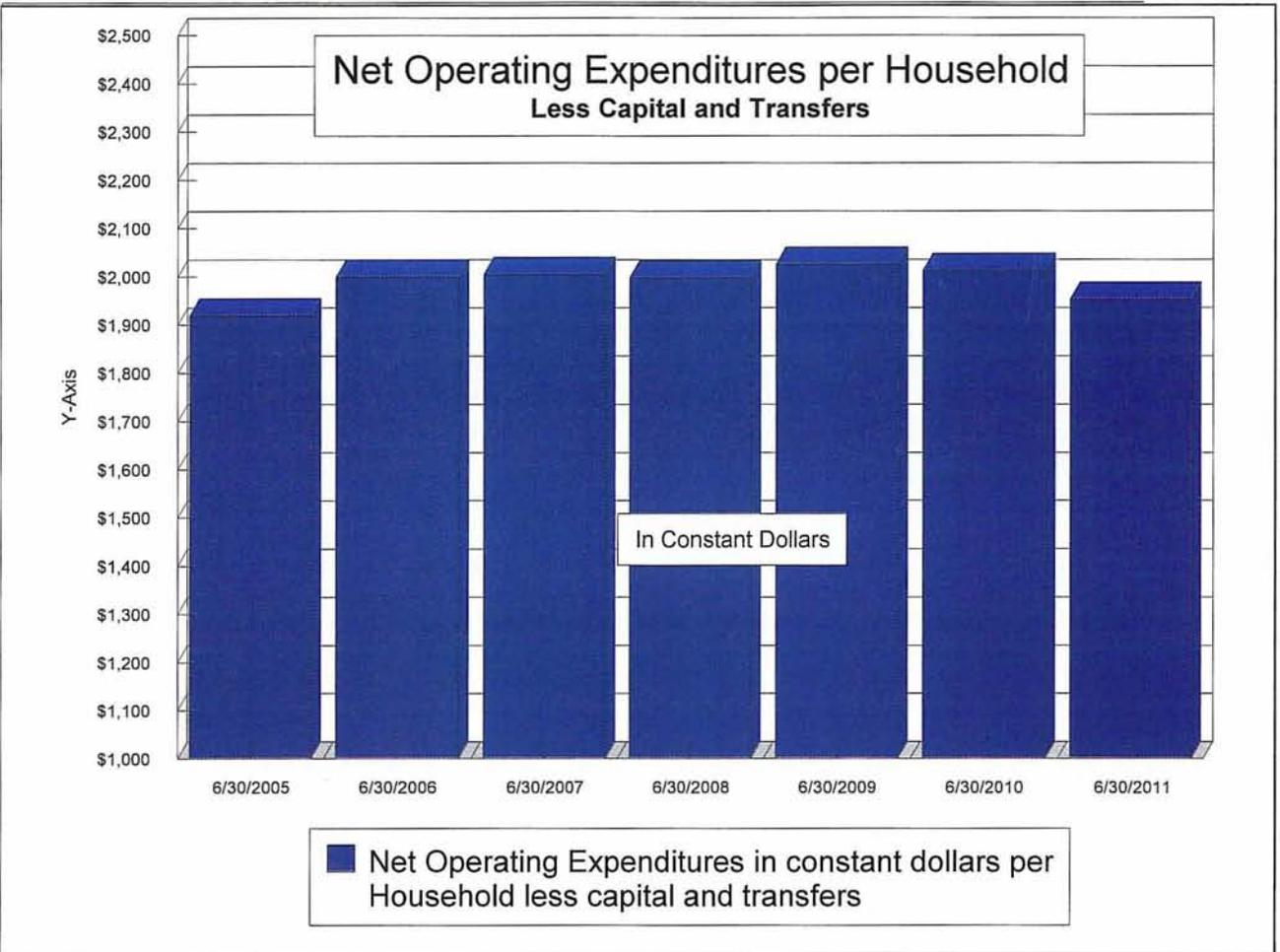
Significant increases over last year include:

- \* Utility cost increases include \$34,000 for electric service for the municipal complex, \$15,000 for street lighting and \$14,000 for gas service for Wealthy street lights.
- \* There is \$50,000 budgeted in Lake Restoration for Milfoil treatment of Reeds Lake. This occurs once every three years.

## CITY OF EAST GRAND RAPIDS GENERAL FUND BUDGET SUMMARY

	FY 2008/2009 ACTUAL	FY 2009/2010 BUDGET	FY 2009/2010 ESTIMATED	FY2010/2011 MGR REC	2010/2011 APPROVE
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT</b>					
City Commission	24,704	27,400	27,400	27,400	0
City Manager	238,090	239,100	238,000	239,800	0
City Attorney	184,437	205,000	270,000	200,000	0
Finance	714,368	765,300	761,500	703,100	0
Parks & Recreation	1,734,282	1,784,900	1,853,200	1,689,000	0
<b>TOTAL GENERAL GOVT</b>	<b>\$2,895,881</b>	<b>\$3,021,700</b>	<b>\$3,150,100</b>	<b>\$2,859,300</b>	<b>\$0</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$4,022,247</b>	<b>\$4,079,700</b>	<b>\$4,041,900</b>	<b>\$3,965,000</b>	<b>\$0</b>
<b>CITY SERVICES</b>					
City Buildings	769,652	748,100	751,900	760,700	0
Zoning Administration	102,135	110,400	108,500	106,300	0
City Engineering	119,158	128,300	127,800	49,100	0
Wealthy Streetscape Maint	95,683	71,800	79,200	85,700	0
Lake Restoration	18,116	11,500	11,500	58,000	0
Street Lighting	80,693	76,000	91,000	91,000	0
Waste Collection	360,263	370,800	343,700	349,800	0
Tree Maintenance	86,883	73,800	82,600	86,800	0
<b>TOTAL CITY SERVICES</b>	<b>\$1,632,583</b>	<b>\$1,590,700</b>	<b>\$1,596,200</b>	<b>\$1,587,400</b>	<b>\$0</b>
<b>GENERAL ADMINISTRATION</b>					
Fringe Benefits	0	5,000	7,900	9,000	0
Contractual Services	6,572	4,000	4,000	4,000	0
Insurance Premiums	108,992	140,000	120,000	120,000	0
Regis	27,772	30,000	30,000	30,000	0
Public Liability Claims	1,543	1,000	1,000	1,000	0
Planning Studies	2,000	0	0	0	0
Tax Refunds	3,604	77,000	56,000	0	0
Capital Expenditures	3,046	15,000	15,000	15,000	0
Contingency	0	0	0	0	0
<b>TOTAL GENERAL ADMIN</b>	<b>\$153,529</b>	<b>\$272,000</b>	<b>\$233,900</b>	<b>\$179,000</b>	<b>\$0</b>
<b>TRANSFERS OUT</b>					
Streets Building Fund	600,000	0	0	0	0
Local Street Fund	417,000	317,000	317,000	317,000	0
Major Street Projects	400,000	700,000	700,000	500,000	0
Local Street Projects	300,000	0	0	200,000	0
Municipal Complex Fund	0	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,717,000</b>	<b>\$1,017,000</b>	<b>\$1,017,000</b>	<b>\$1,017,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,421,240</b>	<b>\$9,981,100</b>	<b>\$10,039,100</b>	<b>\$9,607,700</b>	<b>\$0</b>

**General Fund Budget Summary**



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Net Operating Expenditures	\$7,296,720	\$7,857,979	\$8,068,181	\$8,353,646	\$8,479,293	\$8,629,600	\$8,444,600
Net Operating Expenditures in Constant Dollars	\$7,296,720	\$7,599,593	\$7,618,679	\$7,594,224	\$7,701,447	\$7,650,355	\$7,420,562
Net Operating Expenditures in Constant Dollars per Household	\$1,920	\$2,000	\$2,005	\$1,998	\$2,026	\$2,013	\$1,953

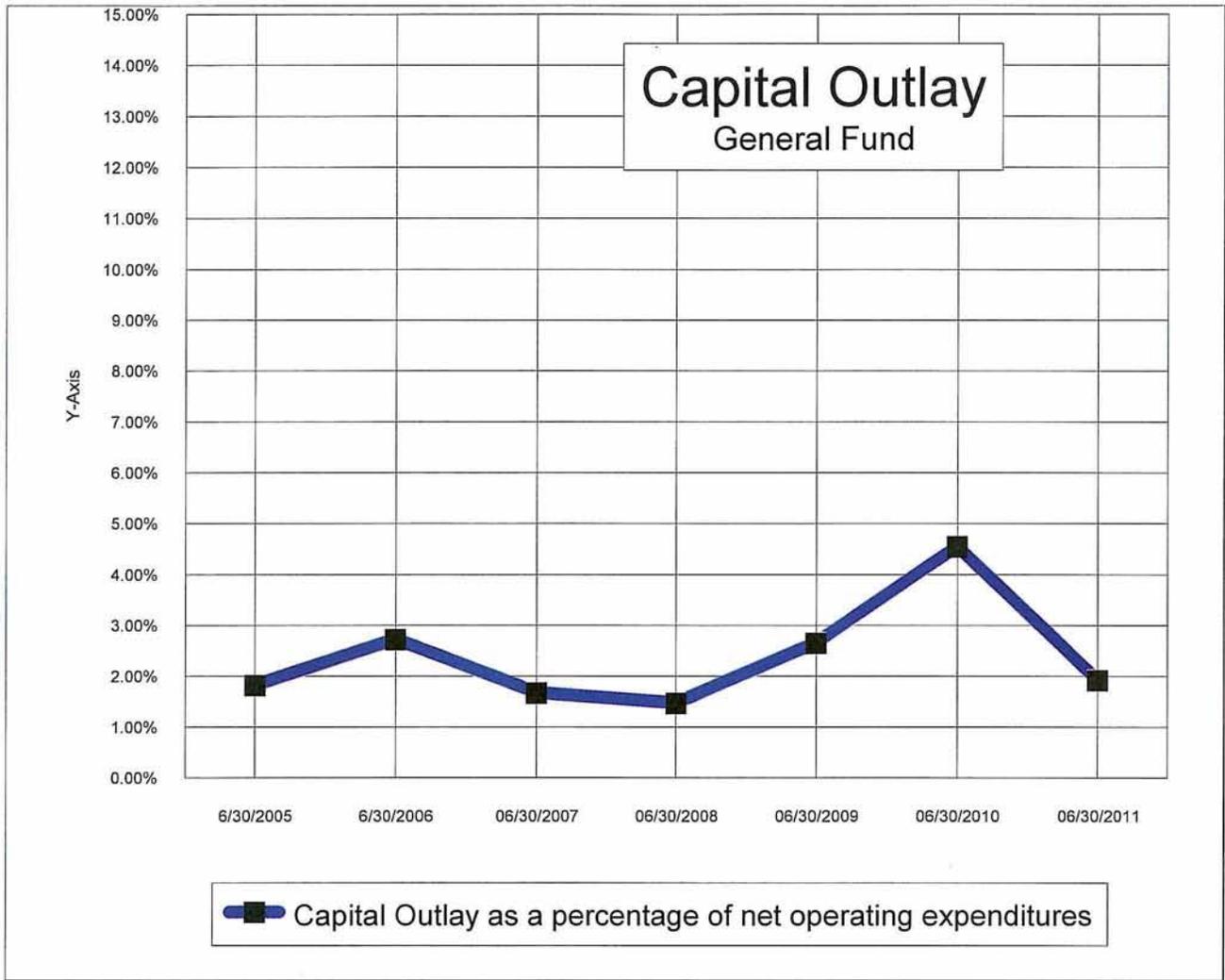
**Warning Trend:** Increasing net operating expenditures less capital and transfers\* (constant dollars) per household.

**Formula:** Net operating expenditures less capital and transfers (constant dollars) / Number of households

**Description:** If the increase in per capita expenditures is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity and that the City is spending more real dollars to support the same level of services.

**Analysis:** Net operating expenditures less capital and transfers have decreased slightly in recent years. This is due to decreasing revenues in the General Fund. The City has experienced a decline in state revenues, property tax revenues and interest earnings. These revenue declines have forced the City to reduce expenses and eliminate programs.

\* Net Operating Expenditures less capital and transfers: Total expenditures less mandated capital improvements and expenditures of revenues that are legally restricted for special, non-operating purposes, such as Drug Seizure and Collins Park, less capital outlay and transfers to other funds.,



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	06/30/2007	06/30/2008	06/30/2009	06/30/2010	06/30/2011
Capital Outlay	\$133,022	\$213,907	\$134,658	\$122,930	\$224,947	\$395,200	\$162,100
Capital outlay as a percentage of net operating expenditures	1.82%	2.72%	1.67%	1.47%	2.65%	4.55%	1.92%

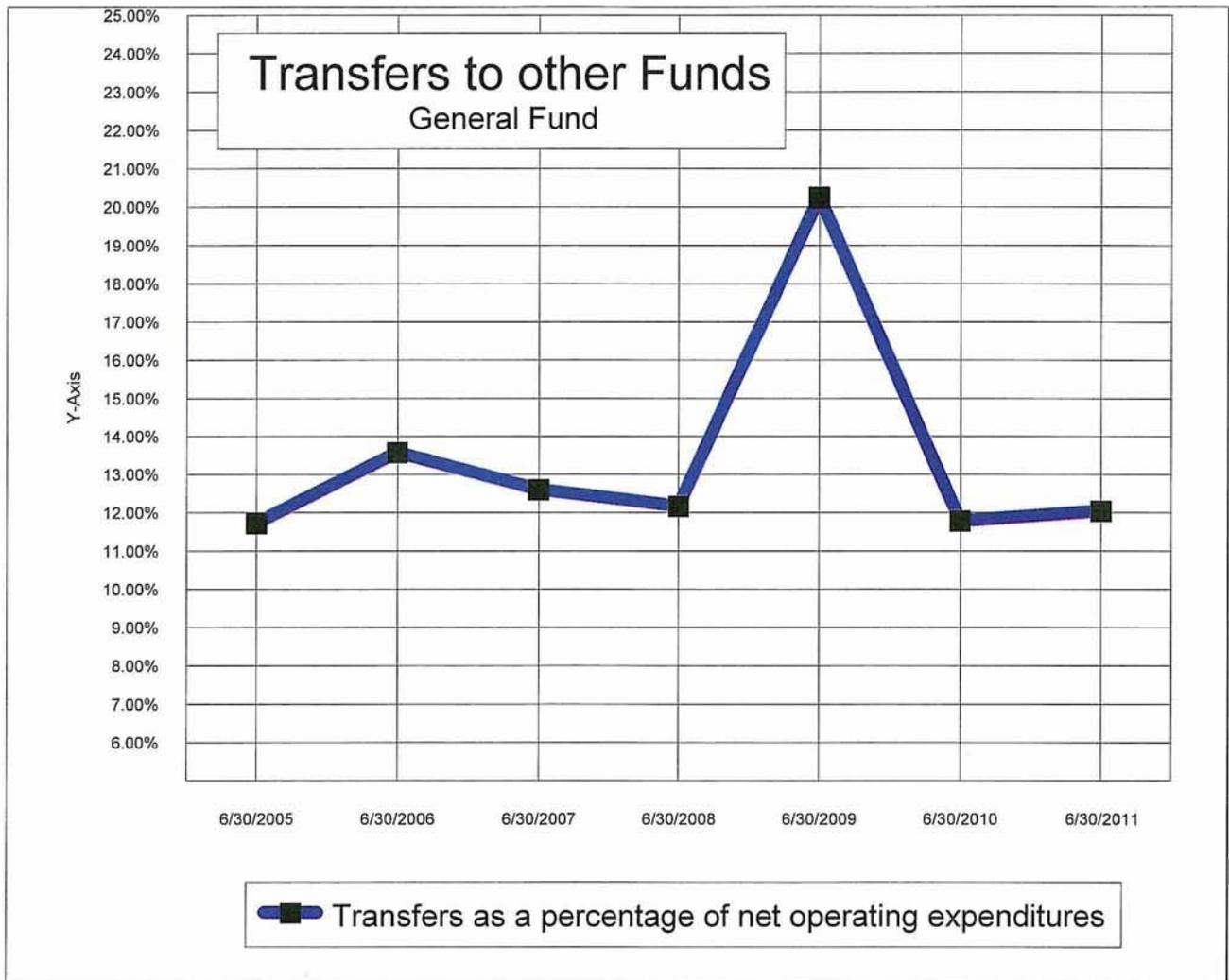
**Warning Trend:** A three or more year decline in capital outlay\* as a percentage of net operating expenditures.

**Formula:** Capital Outlay / Net operating expenditures

**Description:** The purpose of capital outlay in the operating budgets is to replace worn equipment or buildings, or to add new equipment, fund new projects or renovate buildings. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment is being adequately replaced. Over a number of years, the relationship is likely to remain about the same. If this ratio declines in the short run (one to three years), it may mean the City's needs are temporarily satisfied, since most equipment lasts more than one year. A decline persisting over three or more years can indicate that capital outlay needs are being deferred, which can result in the use of inefficient or obsolete equipment or buildings.

**Analysis:** Capital outlay will fluctuate depending on the projects each year. The increase in FYE 6/30/2010 is due to the Gilmore Park project. Capital outlay is reduced in FYE 6/30/2011 due to decreasing revenues.

\* Capital Outlay: In the General Fund, capital outlay is defined as expenditures for items over \$1,000 in value with a useful life of more than one year.



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
General Fund Transfers	\$855,000	\$1,067,400	\$1,017,000	\$1,017,000	\$1,717,000	\$1,017,000	\$1,017,000
Transfers as a percentage of net operating expenditures	11.72%	13.58%	12.60%	12.17%	20.25%	11.78%	12.04%

**Warning Trend:** Increasing percentage of net operating expenditures being transferred to other funds.

**Formula:** Transfers\* / Net operating expenditures

**Description:** Transfers are made from the General Fund to other funds such as Major and Local Street to support operations in those funds and for Capital projects. An increasing reliance on the General Fund by other funds to support operations will result in less of the General Fund revenues being used for General Fund operations and a potential shortfall in the General Fund.

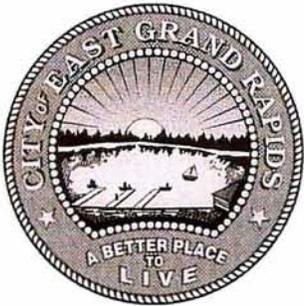
**Analysis:** In FYE 6/30/1997 the City Commission committed one and one-third mills annually to be transferred to the Street Funds for Street Construction projects. In FYE 6/30/2006 \$156,400 is transferred to the Municipal Complex/Library Fund. In FYE 6/30/2009 \$600,000 is transferred to the Streets & Utilities Building Fund and \$100,000 to the Local Street Fund for the Bike Trail.

\* Transfers: Cash Transfers from the General Fund to other funds to support operations or projects in other funds that do not have enough revenue to support operations or projects.

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: CITY COMMISSION**

**ACCOUNT NO.: 101**



Budget Issues: The total budget for the City Commission is \$27,400 which is the same as last fiscal year.

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

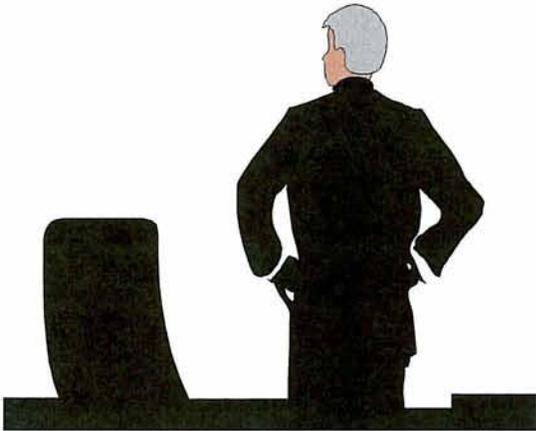
**101 GENERAL FUND  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>101 CITY COMMISSION</u></b>						
7070 SALARIES & WAGES - TEMI	\$8,015.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
7080 CONTRACTUAL WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
7150 EMPLOYER SOCIAL SECUR	614.00	600.00	600.00	600.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	4,468.00	4,500.00	4,500.00	4,500.00	0.00	0.00%
9550 MISCELLANEOUS	1,369.00	3,500.00	3,500.00	3,500.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	10,238.00	10,500.00	10,500.00	10,500.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	0.00	300.00	300.00	300.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$24,704.00</u></b>	<b><u>\$27,400.00</u></b>	<b><u>\$27,400.00</u></b>	<b><u>\$27,400.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: CITY MANAGER**

**ACCOUNT NO.: 172**



Budget Issues: The total budget for the City Manager is \$239,800 which is \$700 more than the previous fiscal year.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>172 CITY MANAGER</u></b>						
7060 SALARIES & WAGES PERM	\$166,363.00	\$165,100.00	\$167,200.00	\$167,200.00	\$2,100.00	1.27%
7070 SALARIES & WAGES TEMP	3,250.00	0.00	100.00	0.00	0.00	0.00%
7080 CONTRACTUAL WAGES	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	0.00	1,000.00	500.00	1,000.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	10,972.00	12,900.00	12,900.00	12,900.00	0.00	0.00%
7160 WORKER'S COMPENSATION	530.00	900.00	700.00	900.00	0.00	0.00%
7170 HEALTH CARE	23,900.00	23,900.00	23,900.00	24,000.00	100.00	0.42%
7190 PENSION	24,389.00	25,100.00	25,100.00	25,100.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	1,187.00	2,500.00	1,500.00	2,500.00	0.00	0.00%
9470 AUTO EXPENSE	76.00	200.00	200.00	200.00	0.00	0.00%
9550 MISCELLANEOUS	1,087.00	2,500.00	2,000.00	1,500.00	(1,000.00)	(40.00%)
9560 DUES & SUBSCRIPTIONS	1,543.00	1,500.00	1,900.00	1,500.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	2,516.00	3,500.00	2,000.00	3,000.00	(500.00)	(14.29%)
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>2,277.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$238,090.00</u></b>	<b><u>\$239,100.00</u></b>	<b><u>\$238,000.00</u></b>	<b><u>\$239,800.00</u></b>	<b><u>\$700.00</u></b>	<b><u>0.29%</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: CITY ATTORNEY**

**ACCOUNT NO.: 210**



Budget Issues: The total budget for the City Attorney is \$200,000, which is \$5,000 less than last fiscal year. The decrease is in Miscellaneous (9550) to reflect current cost trends.

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**101 GENERAL FUND  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>210 CITY ATTORNEY</u></b>						
7080 CONTRACTUAL WAGES	\$170,865.00	\$180,000.00	\$250,000.00	\$180,000.00	\$0.00	0.00%
8180 LABOR ATTORNEY FEES	12,672.00	20,000.00	20,000.00	20,000.00	0.00	0.00%
9550 MISCELLANEOUS	<u>900.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,000.00)</u>	<u>(100.00%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$184,437.00</u></b>	<b><u>\$205,000.00</u></b>	<b><u>\$270,000.00</u></b>	<b><u>\$200,000.00</u></b>	<b><u>(\$5,000.00)</u></b>	<b><u>(2.44%)</u></b>

**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: FINANCE**

Budget Issues: The total budget for the Finance Department is \$703,100 which is \$62,200 less than budgeted the previous fiscal year. The \$40,000 of this savings is due to eliminating a part-time position in assessing and restructuring a duties in the Finance department.

**ACTIVITY: ASSESSOR**

**ACCOUNT NO.: 209**



Budget Issues: The City Assessor budget is \$103,300 which is \$27,300 less than last fiscal year. This reflects the eliminating an Administrative Clerk position.

**ACTIVITY: ELECTIONS**

**ACCOUNT NO.: 192**



Budget Issues: The budget for Elections is \$18,000 which is \$200 less than last fiscal year. There is a decrease in Overtime Wages and an increase in Social Security as election workers are now required to be paid as taxable employees.

**ACTIVITY: FINANCE**

**ACCOUNT NO.: 260**

Budget Issues: The budget for Finance is \$581,800 which is \$34,700 less than last fiscal year. Decreases are in Salaries (7060) to reflect restructuring of duties and positions, Printing and Publishing (9000) to reflect changes in Commission agenda publishing, Newsletter (9010) to reflect the elimination of the quarterly printed newsletter to residents and in Capital (9700) (9701).



## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>209 FINANCE/ASSESSOR</u></b>						
7060 SALARIES & WAGES PERI	\$64,634.00	\$68,200.00	\$68,200.00	\$68,200.00	\$0.00	0.00%
7070 SALARIES & WAGES TEM	24,730.00	25,000.00	25,000.00	0.00	(25,000.00)	(100.00%)
7090 SALARIES & WAGES OVT	0.00	0.00	0.00	0.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	6,449.00	7,200.00	7,200.00	5,200.00	(2,000.00)	(27.78%)
7160 WORKER'S COMPENSATIC	901.00	1,400.00	1,100.00	1,400.00	0.00	0.00%
7170 HEALTH CARE	12,000.00	12,000.00	12,000.00	12,000.00	0.00	0.00%
7190 PENSION	9,648.00	10,400.00	10,400.00	10,400.00	0.00	0.00%
7400 OPERATING SUPPLIES	3,962.00	4,200.00	4,200.00	4,200.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
9470 AUTO EXPENSE	0.00	200.00	200.00	200.00	0.00	0.00%
9550 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	650.00	700.00	700.00	700.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	1,158.00	1,300.00	1,300.00	1,000.00	(300.00)	(23.08%)
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$124,132.00</u></b>	<b><u>\$130,600.00</u></b>	<b><u>\$130,300.00</u></b>	<b><u>\$103,300.00</u></b>	<b><u>(\$27,300.00)</u></b>	<b><u>(20.90%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>192 FINANCE/ELECTIONS</u></b>						
7070 SALARIES & WAGES TEM	\$3,180.00	\$0.00	\$6,000.00	\$11,000.00	\$11,000.00	0.00%
7080 CONTRACTUAL WAGES	10,180.00	11,000.00	0.00	0.00	(11,000.00)	(100.00%)
7090 SALARIES & WAGES OVT	2,521.00	2,000.00	2,000.00	1,000.00	(1,000.00)	(50.00%)
7150 EMPLOYER SOCIAL SEC	436.00	200.00	600.00	1,000.00	800.00	400.00%
7400 OPERATING SUPPLIES	1,842.00	4,000.00	4,000.00	4,000.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
9300 REPAIRS & MAINTENANC	0.00	0.00	0.00	0.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$18,159.00</u></b>	<b><u>\$18,200.00</u></b>	<b><u>\$13,600.00</u></b>	<b><u>\$18,000.00</u></b>	<b><u>(\$200.00)</u></b>	<b><u>(1.10%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b>260 FINANCE</b>						
7060 SALARIES & WAGES PERM	\$308,296.00	\$307,600.00	\$322,400.00	\$300,700.00	(\$6,900.00)	(2.24%)
7070 SALARIES & WAGES TEMP	18,760.00	18,000.00	18,000.00	18,000.00	0.00	0.00%
7090 SALARIES & WAGES OVERTIME	573.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
7150 EMPLOYER SOCIAL SECURITY	23,677.00	25,000.00	26,000.00	24,500.00	(500.00)	(2.00%)
7160 WORKER'S COMPENSATION	1,340.00	2,400.00	1,600.00	2,400.00	0.00	0.00%
7170 HEALTH CARE	71,800.00	71,800.00	71,800.00	72,000.00	200.00	0.28%
7190 PENSION	39,099.00	40,200.00	40,200.00	45,200.00	5,000.00	12.44%
7400 OPERATING SUPPLIES	9,053.00	13,000.00	10,000.00	10,000.00	(3,000.00)	(23.08%)
7410 POSTAGE	14,326.00	22,000.00	18,000.00	20,000.00	(2,000.00)	(9.09%)
8010 CONTRACTUAL SERVICES	3,961.00	4,000.00	4,000.00	4,000.00	0.00	0.00%
8030 AUDIT	17,375.00	18,000.00	15,100.00	15,700.00	(2,300.00)	(12.78%)
9000 PRINTING & PUBLISHING	7,216.00	9,400.00	5,000.00	5,000.00	(4,400.00)	(46.81%)
9010 NEWSLETTER	6,097.00	6,800.00	6,800.00	1,000.00	(5,800.00)	(85.29%)
9300 REPAIRS & MAINTENANCE	26,035.00	25,000.00	30,000.00	35,000.00	10,000.00	40.00%
9320 COMPUTER REPAIR	\$1,978.00	\$6,000.00	\$4,000.00	\$4,000.00	(2,000.00)	(33.33%)
9470 AUTO EXPENSE	674.00	800.00	800.00	800.00	0.00	0.00%
9540 WELLNESS COMMITTEE	1,366.00	1,500.00	1,200.00	1,200.00	(300.00)	(20.00%)
9550 MISCELLANEOUS EXPENSES	9,635.00	5,800.00	5,000.00	5,000.00	(800.00)	(13.79%)
9560 DUES & SUBSCRIPTIONS	1,555.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
9570 PROFESSIONAL DEVELOPMENT	1,626.00	5,000.00	3,500.00	4,000.00	(1,000.00)	(20.00%)
9700 CAPITAL EXPENDITURES	5,630.00	19,200.00	19,200.00	9,700.00	(9,500.00)	(49.48%)
9701 SMALL CAPITAL	2,005.00	12,500.00	12,500.00	1,100.00	(11,400.00)	(91.20%)
<b>DEPARTMENT TOTALS:</b>	<b><u>\$572,077.00</u></b>	<b><u>\$616,500.00</u></b>	<b><u>\$617,600.00</u></b>	<b><u>\$581,800.00</u></b>	<b><u>(\$34,700.00)</u></b>	<b><u>(5.63%)</u></b>

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**101 GENERAL FUND  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b>FINANCE TOTALS:</b>	<u><u>\$714,368.00</u></u>	<u><u>\$765,300.00</u></u>	<u><u>\$761,500.00</u></u>	<u><u>\$703,100.00</u></u>	<u><u>(\$62,200.00)</u></u>	<u><u>(8.13%)</u></u>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: PUBLIC SAFETY**

**ACCOUNT NO.: 345, 346, 347**



Budget Issues: Public Safety budget is \$3,965,000 which is \$114,700 less than last fiscal year. Decreases are in Salaries and Wages as a vacant Public Safety officer position was not funded. This position served in the Metropolitan Drug Task Force. There is also a decrease in Temporary Salaries and Wages as this reflects the elimination of the Bike Patrol program. There is a decrease in Overtime to reflect full staffing and a change in policy regarding training on overtime. The decrease in Health Care reflects a rebalancing of health care charges to more accurately reflect actual positions and retirees in each general fund activity. There is an increase in Contractual Services as this is an on year for bi-annual physicals.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>345 PUBLIC SAFETY</u></b>						
7060 SALARIES & WAGES PERM	\$102,802.00	\$108,300.00	\$107,200.00	\$110,900.00	\$2,600.00	2.40%
7070 SALARIES & WAGES TEMI	52,468.00	49,000.00	49,000.00	39,000.00	(10,000.00)	(20.41%)
7090 SALARIES & WAGES OVT	1,153.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
7110 SAL. & WAGES PERM.	1,885,651.00	1,855,700.00	1,883,700.00	1,820,000.00	(35,700.00)	(1.92%)
7130 SAL. & WAGES OVT	190,640.00	205,000.00	150,000.00	180,000.00	(25,000.00)	(12.20%)
7150 EMPLOYER SOCIAL SECUF	39,710.00	40,000.00	40,000.00	40,000.00	0.00	0.00%
7160 WORKER'S COMPENSATIO	54,398.00	71,000.00	64,500.00	71,000.00	0.00	0.00%
7170 HEALTH CARE	562,100.00	562,100.00	562,100.00	504,000.00	(58,100.00)	(10.34%)
7190 PENSION	696,999.00	758,000.00	758,000.00	764,000.00	6,000.00	0.79%
7400 OPERATING SUPPLIES	77,334.00	80,000.00	60,000.00	80,000.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	34,889.00	37,800.00	30,000.00	52,800.00	15,000.00	39.68%
8110 COUNTY DISPATCH AGREI	\$62,772.00	\$63,000.00	\$68,000.00	\$63,100.00	100.00	0.16%
9300 REPAIRS & MAINTENANCE	7,539.00	9,000.00	8,000.00	9,000.00	0.00	0.00%
9470 AUTO EXPENSE	167,476.00	175,000.00	175,000.00	175,000.00	0.00	0.00%
9550 MISCELLANEOUS	6,065.00	8,000.00	5,000.00	8,000.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	2,644.00	4,400.00	3,000.00	3,000.00	(1,400.00)	(31.82%)
9570 PROFESSIONAL DEVELOP	8,800.00	7,500.00	4,000.00	7,500.00	0.00	0.00%
9571 INSERVICE TRAINING	13,417.00	12,000.00	12,000.00	12,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	3,295.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	4,200.00	4,200.00	2,200.00	(2,000.00)	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$3,970,152.00</u></b>	<b><u>\$4,051,000.00</u></b>	<b><u>\$3,984,700.00</u></b>	<b><u>\$3,942,500.00</u></b>	<b><u>-\$108,500.00</u></b>	<b><u>(2.68%)</u></b>

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**101 GENERAL FUND  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>346 PUBLIC SAFETY STATE PROGRAMS</u></b>						
9580 ST TRAIN GRANT POLICE	\$5,025.00	\$6,700.00	\$7,000.00	\$6,700.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b>\$5,025.00</b>	<b>\$6,700.00</b>	<b>\$7,000.00</b>	<b>\$6,700.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b><u>347 DRUG SEIZURE</u></b>						
7130 SAL. & WAGES OVT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
7150 EMPLOYER SOCIAL SECUF	0.00	0.00	0.00	0.00	0.00	0.00%
7400 OPERATING SUPPLIES	0.00	1,000.00	0.00	1,000.00	0.00	0.00%
9300 REPAIRS & MAINTENANCI	0.00	1,000.00	0.00	1,000.00	0.00	0.00%
9550 MISCELLANEOUS	638.00	3,000.00	0.00	3,000.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	0.00	1,000.00	0.00	1,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	46,432.00	16,000.00	50,200.00	9,800.00	(6,200.00)	(38.75%)
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b>\$47,070.00</b>	<b>\$22,000.00</b>	<b>\$50,200.00</b>	<b>\$15,800.00</b>	<b>(\$6,200.00)</b>	<b>(28.18%)</b>
<b>PUBLIC SAFETY TOTALS:</b>	<b>\$4,022,247.00</b>	<b>\$4,079,700.00</b>	<b>\$4,041,900.00</b>	<b>\$3,965,000.00</b>	<b>(\$114,700.00)</b>	<b>(2.81%)</b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: CITY SERVICES**

In the General Fund the City Services budget is split into several different operating budgets. The following is a summary of these budgets.

**ACTIVITY: CITY BUILDINGS**

**ACCOUNT NO.: 265**



Budget Issues: The City Buildings budget is \$760,700 which is \$12,600 more than last fiscal year. Increases are in Electric Service (9220) to reflect increasing rates and Capital Expenditures (9700) for paving of Manhattan parking lot.

**ACTIVITY: ZONING ADMINISTRATION**

**ACCOUNT NO.: 371**

Budget Issues: The total budget for Zoning Administration is \$106,300 which is \$4,100 less than last fiscal year. There is a decrease in Health Care to reflect a rebalancing of health care charges in the general fund to more accurately reflect actual positions and retirees in each activity.



## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>265 CITY BUILDINGS</u></b>						
7060 SALARIES & WAGES PERM	\$89,183.00	\$99,000.00	\$92,500.00	\$99,000.00	\$0.00	0.00%
7070 SALARIES & WAGES TEMP	48,798.00	35,000.00	35,000.00	35,000.00	0.00	0.00%
7090 SALARIES & WAGES OVT	277.00	700.00	700.00	700.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	10,793.00	10,300.00	9,800.00	10,300.00	0.00	0.00%
7160 WORKER'S COMPENSATION	3,909.00	5,400.00	4,600.00	5,400.00	0.00	0.00%
7170 HEALTH CARE	35,400.00	35,400.00	35,400.00	29,600.00	(5,800.00)	(16.38%)
7190 PENSION	13,089.00	15,000.00	15,000.00	15,000.00	0.00	0.00%
7400 OPERATING SUPPLIES	24,319.00	31,900.00	30,000.00	29,200.00	(2,700.00)	(8.46%)
8010 CONTRACTUAL SERVICES	46,227.00	50,000.00	48,100.00	44,000.00	(6,000.00)	(12.00%)
8040 JANITORIAL SERVICE	45,730.00	70,000.00	68,000.00	67,100.00	(2,900.00)	(4.14%)
9210 GAS SERVICE	109,830.00	115,000.00	110,000.00	110,000.00	(5,000.00)	(4.35%)
9220 ELECTRIC SERVICE	120,618.00	100,000.00	134,000.00	134,000.00	34,000.00	34.00%
9230 WATER SERVICE	18,875.00	20,000.00	21,000.00	21,000.00	1,000.00	5.00%
9240 TELEPHONE SERVICE	55,554.00	54,000.00	51,000.00	48,000.00	(6,000.00)	(11.11%)
9300 REPAIRS & MAINTENANCE	\$61,141.00	\$43,000.00	\$33,700.00	\$33,000.00	(10,000.00)	(23.26%)
9470 AUTO EXPENSE	12,142.00	11,000.00	11,000.00	11,000.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	1,769.00	2,200.00	2,200.00	2,200.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	5,505.00	5,000.00	3,700.00	2,900.00	(2,100.00)	(42.00%)
9700 CAPITAL EXPENDITURES	66,493.00	41,000.00	42,000.00	60,000.00	19,000.00	46.34%
9701 SMALL CAPITAL	0.00	4,200.00	4,200.00	3,300.00	(900.00)	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$769,652.00</u></b>	<b><u>\$748,100.00</u></b>	<b><u>\$751,900.00</u></b>	<b><u>\$760,700.00</u></b>	<b><u>\$12,600.00</u></b>	<b><u>1.68%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

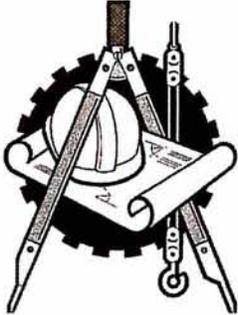
Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>371 ZONING ADMINISTRATION</u></b>						
7060 SALARIES & WAGES PERM	\$38,193.00	\$38,200.00	\$39,100.00	\$40,200.00	\$2,000.00	5.24%
7070 SALARIES & WAGES TEMP	25,533.00	25,000.00	23,000.00	25,000.00	0.00	0.00%
7090 SALARIES & WAGES OVT	0.00	0.00	0.00	0.00	0.00	100.00%
7150 EMPLOYER SOCIAL SEC	4,694.00	5,400.00	4,800.00	5,000.00	(400.00)	(7.41%)
7160 WORKER'S COMPENSATION	931.00	800.00	1,100.00	1,100.00	300.00	37.50%
7170 HEALTH CARE	16,200.00	16,200.00	16,200.00	10,400.00	(5,800.00)	(35.80%)
7190 PENSION	5,493.00	5,800.00	5,800.00	6,100.00	300.00	5.17%
7400 OPERATING SUPPLIES	1,010.00	1,000.00	500.00	500.00	(500.00)	100.00%
8010 CONTRACTUAL SERVICES	6,979.00	13,000.00	13,000.00	13,000.00	0.00	100.00%
8130 INSPECTION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
9470 AUTO EXPENSE	3,102.00	5,000.00	5,000.00	5,000.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$102,135.00</u></b>	<b><u>\$110,400.00</u></b>	<b><u>\$108,500.00</u></b>	<b><u>\$106,300.00</u></b>	<b><u>(\$4,100.00)</u></b>	<b><u>(3.71%)</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: CITY SERVICES**

**ACTIVITY: CITY ENGINEERING**

**ACCOUNT NO.: 447**



Budget Issues: The total budget for City Engineering is \$49,100 which is \$79,200 less than last fiscal year. Two thirds of expenses in this activity were moved to the Major and Local Street Funds. Eventually the remaining expenses will be moved to the Water and Sewer Fund. This is because the engineering staff and expenses paid out of this activity are for engineering road and water/sewer projects. This more accurately matches expenditures with activities in the Street and Water and Sewer funds.

**ACTIVITY: STREET LIGHTING**

**ACCOUNT NO.: 448**



Budget Issues: The total budget for Street Lighting is \$91,000 which is \$15,000 more than last fiscal year. The increase is in Contractual Services (8010) because of rate increases from Consumers.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>447 CITY ENGINEERING</u></b>						
7060 SALARIES & WAGES PERM	\$77,189.00	\$80,000.00	\$78,500.00	\$28,000.00	(\$52,000.00)	(65.00%)
7070 SALARIES & WAGES TEMP	270.00	0.00	4,000.00	0.00	0.00	100.00%
7090 SALARIES & WAGES OVT	981.00	3,000.00	3,000.00	1,000.00	(2,000.00)	(66.67%)
7150 EMPLOYER SOCIAL SEC	5,852.00	6,500.00	6,500.00	2,300.00	(4,200.00)	(64.62%)
7160 WORKER'S COMPENSATION	3,137.00	5,000.00	1,000.00	2,000.00	(3,000.00)	(60.00%)
7170 HEALTH CARE	12,000.00	12,000.00	12,000.00	8,000.00	(4,000.00)	(33.33%)
7190 PENSION	11,643.00	12,000.00	12,000.00	5,000.00	(7,000.00)	(58.33%)
7400 OPERATING SUPPLIES	0.00	3,000.00	3,000.00	1,000.00	(2,000.00)	0.00%
8010 CONTRACTUAL SERVICES	0.00	2,300.00	3,800.00	800.00	(1,500.00)	(65.22%)
9470 AUTO EXPENSE	3,086.00	4,000.00	4,000.00	1,000.00	(3,000.00)	(75.00%)
9550 MISCELLANEOUS EXPENSE	0.00	500.00	0.00	0.00	(500.00)	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	100.00%
9701 SMALL CAPITAL	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$119,158.00</u></b>	<b><u>\$128,300.00</u></b>	<b><u>\$127,800.00</u></b>	<b><u>\$49,100.00</u></b>	<b><u>(\$79,200.00)</u></b>	<b><u>(61.73%)</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: CITY SERVICES**

**ACTIVITY: WEALTHY STREETScape MAINTENANCE**

**ACCOUNT NO.: 485**

Budget Issues: This budget activity is used to account for the maintenance of the Wealthy Streetscape. The budget includes money for flowers and a part time gardener, gas for the streetlights and snow melt system, Christmas lights and repairs and maintenance of current gas lights. The total budget is \$85,700 which is \$13,900 more than last fiscal year. The increase is in Gas Service (9210) to reflect price increases in gas to run streetlights.

**ACTIVITY: WASTE COLLECTION**

**ACCOUNT NO.: 528**

Budget Issues: The total budget for Waste Collection is \$349,800 which is \$21,000 less than last fiscal year. The decrease is in Yard Waste Disposal (8050) and Salaries and Wages Overtime (7090) to reflect the elimination of the City Clean up day.



**ACTIVITY: LAKE RESTORATION**

**ACCOUNT NO.: 621**

Budget Issues: The budget for Lake Restoration is \$58,000 which is \$46,500 more than last fiscal year. The increase is for weed treatment of Reeds Lake budgeted this fiscal year.



## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>448 STREET LIGHTING</u></b>						
8010 CONTRACTUAL SERVICES	\$74,121.00	\$69,000.00	\$84,000.00	\$84,000.00	\$15,000.00	21.74%
9300 REPAIRS AND MAINTENAN	6,572.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$80,693.00</u></b>	<b><u>\$76,000.00</u></b>	<b><u>\$91,000.00</u></b>	<b><u>\$91,000.00</u></b>	<b><u>\$15,000.00</u></b>	<b><u>19.74%</u></b>

### **485 WEALTHY STREETScape MAINTENANCE**

7070 SALARIES & WAGES - TEMI	\$4,320.00	\$5,600.00	\$5,600.00	\$5,600.00	\$0.00	0.00%
7150 EMPLOYER SOCIAL SECUR	327.00	500.00	500.00	500.00	0.00	0.00%
7400 OPERATING SUPPLIES	15,752.00	11,200.00	10,600.00	11,100.00	(100.00)	(0.89%)
8010 CONTRACTUAL SERVICES	0.00	1500.00	1500.00	1500.00	0.00	100.00%
9210 GAS SERVICE	55,867.00	42,000.00	50,000.00	56,000.00	14,000.00	33.33%
9220 ELECTRIC SERVICE	9,099.00	9,000.00	9,000.00	9,000.00	0.00	0.00%
9300 REPAIRS AND MAINTENAN	1,183.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	<u>9,135.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$95,683.00</u></b>	<b><u>\$71,800.00</u></b>	<b><u>\$79,200.00</u></b>	<b><u>\$85,700.00</u></b>	<b><u>\$13,900.00</u></b>	<b><u>19.36%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>528 WASTE COLLECTION</u></b>						
7060 SALARIES & WAGES PERM	\$77,744.00	\$92,000.00	\$94,500.00	\$94,900.00	\$2,900.00	3.15%
7070 SALARIES & WAGES TEMP	10,361.00	9,000.00	8,000.00	8,000.00	(1,000.00)	(11.11%)
7090 SALARIES & WAGES OVT	8,041.00	5,000.00	300.00	1,000.00	(4,000.00)	(80.00%)
7150 EMPLOYER SOCIAL SEC	7,071.00	8,300.00	7,900.00	8,300.00	0.00	0.00%
7160 WORKER'S COMPENSATION	5,723.00	15,800.00	10,300.00	13,000.00	(2,800.00)	(17.72%)
7170 HEALTH CARE	34,500.00	34,500.00	34,500.00	36,000.00	1,500.00	4.35%
7190 PENSION	1,573.00	4,400.00	4,400.00	4,800.00	400.00	9.09%
7400 OPERATING SUPPLIES	582.00	800.00	800.00	800.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	21,741.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
8050 YARD WASTE DISPOSAL	124,340.00	111,000.00	93,000.00	93,000.00	(18,000.00)	(16.22%)
9300 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
9470 AUTO EXPENSE	68,587.00	80,000.00	80,000.00	80,000.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$360,263.00</u></b>	<b><u>\$370,800.00</u></b>	<b><u>\$343,700.00</u></b>	<b><u>\$349,800.00</u></b>	<b><u>(\$21,000.00)</u></b>	<b><u>(5.66%)</u></b>
<b><u>621 LAKE RESTORATION</u></b>						
8010 CONTRACTUAL SERVICES	\$18,116.00	\$11,500.00	\$11,500.00	\$58,000.00	\$46,500.00	404.35%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$18,116.00</u></b>	<b><u>\$11,500.00</u></b>	<b><u>\$11,500.00</u></b>	<b><u>\$58,000.00</u></b>	<b><u>\$46,500.00</u></b>	<b><u>404.35%</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: CITY SERVICES**

**ACTIVITY: TREE MAINTENANCE & REMOVAL**

**ACCOUNT NO.: 771**



Budget Issues: The total budget for Tree Maintenance is \$86,800 which is \$13,000 more than last fiscal year. There is an increase in Salaries and Wags (7060) due to increased focus on this activity and a corresponding increase in Auto Expense (9470). There is a decrease of \$6,000 in Contractual Services (8010). This is due to eliminating the City subsidy of paying on-half of the tree planting program. The City will continue to offer residents the opportunity to purchase trees for the out lawn but they will pay the entire cost.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>771 TREE MAINTENANCE AND REMOVAL</u></b>						
7060 SALARIES & WAGES PERM	\$28,466.00	\$21,000.00	\$26,100.00	\$26,100.00	\$5,100.00	24.29%
7090 SALARIES & WAGES OVT	924.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	2,170.00	1,800.00	2,200.00	2,200.00	400.00	22.22%
7160 WORKER'S COMPENSATION	707.00	1,700.00	1,000.00	1,700.00	0.00	0.00%
7170 HEALTH CARE	2,900.00	2,900.00	2,900.00	8,000.00	5,100.00	175.86%
7190 PENSION	0.00	400.00	400.00	800.00	400.00	100.00%
8010 CONTRACTUAL SERVICES	7,439.00	6,000.00	6,000.00	0.00	(6,000.00)	(100.00%)
8060 TREE TRIMMING & REMOV	28,594.00	30,000.00	22,000.00	25,000.00	(5,000.00)	(16.67%)
9300 REPAIRS & MAINTENANCE	408.00	1,500.00	0.00	1,000.00	(500.00)	0.00%
9470 AUTO EXPENSE	15,275.00	6,500.00	20,000.00	20,000.00	13,500.00	207.69%
9550 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$86,883.00</u></b>	<b><u>\$73,800.00</u></b>	<b><u>\$82,600.00</u></b>	<b><u>\$86,800.00</u></b>	<b><u>\$13,000.00</u></b>	<b><u>17.62%</u></b>
<b>CITY SERVICES TOTALS:</b>	<b><u>\$1,632,583.00</u></b>	<b><u>\$1,590,700.00</u></b>	<b><u>\$1,596,200.00</u></b>	<b><u>\$1,587,400.00</u></b>	<b><u>(\$3,300.00)</u></b>	<b><u>(0.21%)</u></b>

**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: PARKS & RECREATION**

The Parks & Recreation budget is split into several different operating budgets. The following is a summary of these budgets.

**ACTIVITY: RECREATION**

**ACCOUNT NO.: 751**

This activity accounts for all the overhead and administration of the Parks and Recreation department including Salaries and Benefits, office supplies and expenses.

Budget Issues: The total budget for Recreation is \$619,900 which is \$121,800 less than the previous fiscal year. Decreases are in Capital Expenditures (9700) where the Gilmore Park project was budgeted last fiscal year and in Health Care to reflect a rebalancing of health care charges in the general fund to more accurately reflect actual positions and retirees in each activity.



**ACTIVITY: POOL PROGRAMS**

**ACCOUNT NO.: 756**

This activity accounts for both Wealthy and Community Pool expenses.



Budget Issues: The total budget for Pool Programs is \$262,700 which is \$2,900 more than last fiscal year. There is a decrease in Salaries and Wages and an increase in Contractual Services to reflect a shift in how the diving program instructor is being paid.

Revenues for pool programs and activities are budgeted at \$150,400.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>751 RECREATION</u></b>						
7060 SALARIES & WAGES PERM	\$318,748.00	\$314,200.00	\$319,300.00	\$316,300.00	\$2,100.00	0.67%
7070 SALARIES & WAGES TEMP	31,321.00	29,700.00	26,400.00	28,900.00	(800.00)	(2.69%)
7090 SALARIES & WAGES OVT	4,382.00	4,500.00	1,100.00	3,500.00	(1,000.00)	(22.22%)
7150 EMPLOYER SOCIAL SEC	26,253.00	26,700.00	26,600.00	26,900.00	200.00	0.75%
7160 WORKER'S COMPENSATIOI	7,521.00	4,800.00	8,900.00	8,900.00	4,100.00	85.42%
7170 HEALTH CARE	83,700.00	83,700.00	83,700.00	72,000.00	(11,700.00)	(13.98%)
7190 PENSION	41,106.00	48,300.00	48,300.00	48,300.00	0.00	0.00%
7400 OPERATING SUPPLIES	4,002.00	3,900.00	2,900.00	3,000.00	(900.00)	(23.08%)
8010 CONTRACTUAL SERVICES	51,290.00	21,800.00	28,900.00	23,700.00	1,900.00	8.72%
9300 REPAIRS & MAINTENANCE	11,360.00	12,200.00	11,800.00	12,200.00	0.00	0.00%
9470 AUTO EXPENSE	1,300.00	1,200.00	1,200.00	1,200.00	0.00	0.00%
9550 MISCELLANEOUS	\$148.00	\$300.00	\$300.00	\$300.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	1,130.00	1,200.00	1,100.00	1,200.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	4,104.00	4,000.00	2,100.00	2,500.00	(1,500.00)	(37.50%)
9640 BANK SERVICE FEES	11,925.00	11,000.00	11,100.00	11,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	110,000.00	178,000.00	0.00	(110,000.00)	(100.00%)
9701 SMALL CAPITAL	2,366.00	4,200.00	7,200.00	0.00	(4,200.00)	(100.00%)
9702 JOHN COLLINS PARK	0.00	0.00	0.00	0.00	0.00	0.00%
9760 CAPITAL EXP. JOINT	<u>60,000.00</u>	<u>60,000.00</u>	<u>60,000.00</u>	<u>60,000.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$660,656.00</u></b>	<b><u>\$741,700.00</u></b>	<b><u>\$818,900.00</u></b>	<b><u>\$619,900.00</u></b>	<b><u>(\$121,800.00)</u></b>	<b><u>(16.42%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>756 POOL PROGRAMS</u></b>						
7070 SALARIES & WAGES TEMP	\$112,451.00	\$92,200.00	\$76,800.00	\$74,100.00	(\$18,100.00)	(19.63%)
7080 CONTRACTUAL WAGES		0.00	0.00	0.00	0.00	0.00%
7150 EMPLOYER SOCIAL SECUR	8,724.00	8,600.00	5,900.00	5,700.00	(2,900.00)	(33.72%)
7160 WORKERS COMPENSATION	0.00	2,900.00	2,900.00	2,900.00	0.00	0.00%
7400 OPERATING SUPPLIES	7,058.00	7,400.00	7,300.00	6,700.00	(700.00)	(9.46%)
8010 CONTRACTUAL SERVICES	15,752.00	26,000.00	37,900.00	48,400.00	22,400.00	86.15%
8090 JOINT FACILITIES - POOL	107,587.00	122,700.00	118,200.00	124,900.00	2,200.00	1.79%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	4,137.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$255,709.00</u></b>	<b><u>\$259,800.00</u></b>	<b><u>\$249,000.00</u></b>	<b><u>\$262,700.00</u></b>	<b><u>\$2,900.00</u></b>	<b><u>1.12%</u></b>

**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**ACTIVITY: SPECIAL EVENTS**

**ACCOUNT NO.: 775**

This activity accounts for all special events sponsored by the Parks & Recreation Department, such as Reeds Lake Run, Reeds Lake Triathlon, and July 4<sup>th</sup> celebration.



Budget Issues: The budget for Special Events is \$155,600 which is \$21,400 more than last fiscal year. There is an increase in Contractual Services (8010) of \$21,500 for the Reeds Lake Run race after party which was previously paid upfront by the sponsor but now paid for by the City with reimbursement from the sponsor..

Revenues budgeted for Special Events are \$262,300.

**ACTIVITY: RECREATION PROGRAMMING**

**ACCOUNT NO.: 777**

This activity accounts for youth & adult programming, such as leisure, fitness, and education class and Safety Town.

Budget Issues: The total budget for Recreation Programming is \$108,300 which is \$4,100 more than last fiscal year. The increase is due to some new programs being added.

Revenues budgeted for Recreation Programming fees are \$208,800.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>775 SPECIAL EVENTS</u></b>						
7070 SALARIES & WAGES TEMP	\$1,687.00	\$1,400.00	\$900.00	\$1,300.00	(\$100.00)	(7.14%)
7080 CONTRACTUAL WAGES	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	2,761.00	3,200.00	2,700.00	3,200.00	0.00	0.00%
7150 SOCIAL SECURITY	371.00	500.00	300.00	400.00	(100.00)	(20.00%)
7160 WORKERS COMPENSATION	0.00	200.00	200.00	200.00	0.00	100.00%
7400 OPERATING SUPPLIES	53,697.00	53,300.00	52,100.00	51,900.00	(1,400.00)	(2.63%)
8010 CONTRACTUAL SERVICES	59,779.00	43,300.00	63,700.00	64,800.00	21,500.00	49.65%
8800 COMMUNITY PROMOTION	29,339.00	32,300.00	31,000.00	33,800.00	1,500.00	4.64%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$147,634.00</u></b>	<b><u>\$134,200.00</u></b>	<b><u>\$150,900.00</u></b>	<b><u>\$155,600.00</u></b>	<b><u>\$21,400.00</u></b>	<b><u>15.95%</u></b>
<b><u>777 RECREATION PROGRAMMING</u></b>						
7070 SALARIES & WAGES TEMP	\$66,020.00	\$56,900.00	\$54,500.00	\$65,800.00	\$8,900.00	15.64%
7080 CONTRACTUAL WAGES	0.00	0.00	0.00	0.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	4,933.00	4,400.00	4,200.00	5,000.00	600.00	13.64%
7160 WORKERS COMPENSATION	0.00	1,400.00	1,400.00	1,400.00	0.00	100.00%
7400 OPERATING SUPPLIES	9,538.00	9,400.00	8,900.00	10,000.00	600.00	6.38%
8010 CONTRACTUAL SERVICES	29,135.00	32,100.00	26,000.00	26,100.00	(6,000.00)	(18.69%)
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$109,626.00</u></b>	<b><u>\$104,200.00</u></b>	<b><u>\$95,000.00</u></b>	<b><u>\$108,300.00</u></b>	<b><u>\$4,100.00</u></b>	<b><u>3.93%</u></b>

**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**ACTIVITY: GROUNDS MAINTENANCE**

**ACCOUNT NO.: 778**



Budget Issues: The total Grounds Maintenance Budget for next fiscal year is \$291,900 which is \$1,500 less than last fiscal year.

The East Grand Rapids Public Schools reimburse the City for one-half of some of these costs which is budgeted at \$133,300.

**ACTIVITY: RECREATION SPORTS**

**ACCOUNT NO.: 779**

This activity accounts for youth and adult leagues, 78ers sports and sport clinic expenses.



Budget Issues: The total budget for Recreation Sports is \$149,000 which is \$100 less than last fiscal year.

Revenues budgeted for Recreation sport fees are \$278,800.

**ACTIVITY: MIDDLE SCHOOLS SPORTS**

**ACCOUNT NO.: 781**

This activity accounts for expenses related to middle school sports.

Budget Issues: The total budget for Middle School Sports is \$46,900 which is \$600 less than the previous fiscal year.

The East Grand Rapids Public Schools share in the cost of this activity and the budget for revenues is \$73,600.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>778 GROUNDS MAINTENANCE</u></b>						
7060 SALARIES & WAGES PERM.	\$76,737.00	\$76,500.00	\$77,500.00	\$78,800.00	\$2,300.00	3.01%
7070 SALARIES & WAGES TEMP	31,177.00	31,000.00	31,000.00	30,000.00	(1,000.00)	(3.23%)
7090 SALARIES & WAGES OVT	1,668.00	1,500.00	1,000.00	1,200.00	(300.00)	(20.00%)
7150 EMPLOYER SOCIAL SEC	8,133.00	8,400.00	8,400.00	8,400.00	0.00	0.00%
7160 WORKER'S COMPENSATION	2,919.00	1,800.00	3,000.00	3,000.00	1,200.00	66.67%
7170 HEALTH CARE	23,900.00	23,900.00	23,900.00	24,000.00	100.00	0.42%
7190 PENSION	11,736.00	12,100.00	12,100.00	12,100.00	0.00	0.00%
7400 OPERATING SUPPLIES	20,799.00	20,900.00	21,800.00	21,300.00	400.00	1.91%
8010 CONTRACTUAL SERVICES	396.00	900.00	500.00	700.00	(200.00)	(22.22%)
8080 GROUNDS MAINTENANCE	68,042.00	60,700.00	59,500.00	60,800.00	100.00	0.16%
9300 REPAIRS & MAINTENANCE	8,420.00	9,500.00	8,500.00	6,000.00	(3,500.00)	(36.84%)
9470 AUTO EXPENSE	40,358.00	45,000.00	45,000.00	45,000.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	0.00	200.00	200.00	200.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	198.00	1,000.00	1,000.00	400.00	(600.00)	(60.00%)
9700 CAPITAL EXPENDITURES	\$12,451.00	\$0.00	\$0.00	\$0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>2,680.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$309,614.00</u></b>	<b><u>\$293,400.00</u></b>	<b><u>\$293,400.00</u></b>	<b><u>\$291,900.00</u></b>	<b><u>(\$1,500.00)</u></b>	<b><u>(0.51%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>779 RECREATION SPORTS</u></b>						
7070 SALARIES & WAGES TEMP	\$45,621.00	\$36,400.00	\$41,200.00	\$40,900.00	\$4,500.00	12.36%
7080 CONTRACTUAL WAGES	20,360.00	24,400.00	22,200.00	23,800.00	(600.00)	(2.46%)
7090 SALARIES & WAGES OVT	0.00	0.00	0.00	0.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	2,627.00	2,800.00	4,900.00	5,000.00	2,200.00	78.57%
7160 WORKERS COMPENSATION	0.00	1,200.00	1,200.00	1,200.00	0.00	100.00%
7400 OPERATING SUPPLIES	19,468.00	26,700.00	22,800.00	26,200.00	(500.00)	(1.87%)
8010 CONTRACTUAL SERVICES	60,031.00	57,600.00	53,700.00	51,900.00	(5,700.00)	(9.90%)
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u><u>\$148,107.00</u></u></b>	<b><u><u>\$149,100.00</u></u></b>	<b><u><u>\$146,000.00</u></u></b>	<b><u><u>\$149,000.00</u></u></b>	<b><u><u>(\$100.00)</u></u></b>	<b><u><u>(0.07%)</u></u></b>
 <b><u>781 MIDDLE SCHOOL SPORTS</u></b>						
7070 TEMPORARY WAGES	43,072.00	42,800.00	42,200.00	42,200.00	(600.00)	100.00%
7080 CONTRACTUAL WAGES	0.00	0.00	0.00	0.00	0.00	0.00%
7150 EMPLOYER SOCIAL SECUR	3,276.00	3,300.00	3,300.00	3,300.00	0.00	100.00%
7160 WORKERS COMPENSATION	0.00	1,400.00	1,400.00	1,400.00	0.00	100.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u><u>\$46,348.00</u></u></b>	<b><u><u>\$47,500.00</u></u></b>	<b><u><u>\$46,900.00</u></u></b>	<b><u><u>\$46,900.00</u></u></b>	<b><u><u>(\$600.00)</u></u></b>	<b><u><u>(1.26%)</u></u></b>

**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**ACTIVITY: AQUATIC CLUB (WAVES)**

**ACCOUNT NO.: 783**

This activity accounts for expenses related to the Aquatic Club.



Budget Issues: The total budget for Aquatic Club (Waves) is \$54,700 which is \$300 less than last fiscal year

Revenues budgeted for Aquatic Club Fees are \$46,900.

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**101 GENERAL FUND  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>783 AQUATIC CLUB (WAVES)</u></b>						
7070 SALARIES & WAGES TEMP	\$13,941.00	\$15,200.00	\$14,700.00	\$14,400.00	(\$800.00)	(5.26%)
7150 EMPLOYER SOCIAL SEC	1,057.00	1,200.00	1,200.00	1,200.00	0.00	0.00%
7160 WORKERS COMPENSATION	0.00	500.00	500.00	500.00	0.00	100.00%
7400 OPERATING SUPPLIES	519.00	400.00	400.00	200.00	(200.00)	(50.00%)
8010 CONTRACTUAL SERVICES	2,884.00	4,200.00	4,700.00	2,400.00	(1,800.00)	(42.86%)
8090 JOINT FACILITIES - POOL	38,187.00	33,500.00	31,600.00	36,000.00	2,500.00	7.46%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$56,588.00</u></b>	<b><u>\$55,000.00</u></b>	<b><u>\$53,100.00</u></b>	<b><u>\$54,700.00</u></b>	<b><u>(\$300.00)</u></b>	<b><u>(0.55%)</u></b>
<b>PARKS &amp; RECREATION TOTAL</b>	<b><u>\$1,734,282.00</u></b>	<b><u>\$1,784,900.00</u></b>	<b><u>\$1,853,200.00</u></b>	<b><u>\$1,689,000.00</u></b>	<b><u>(\$95,900.00)</u></b>	<b><u>(5.37%)</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: GENERAL ADMINISTRATION**

**ACCOUNT NO.: 875**



Budget Issues: The total budget for General Administration is \$179,000 which is \$93,000 less than last fiscal year. The decrease is in the line item Tax Refunds (8420) of \$77,000 which was used to account for the City agreed payment of property taxes on the donated Steketee property of \$65,000 and to account for a reimbursement of prior year taxes to Consumers Energy in settlement of a tax tribunal in the amount of \$12,000. These were both a one time payment and are no longer needed. A decrease is also in Insurance Premiums (8100 of \$20,000 due to rebidding property and liability insurance last year.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>875 GENERAL FUND ADMINISTRATION</u></b>						
7140 FRINGE BENEFITS	\$0.00	\$5,000.00	\$7,900.00	\$9,000.00	\$4,000.00	80.00%
8010 CONTRACTUAL SERVICE	6,572.00	4,000.00	4,000.00	4,000.00	0.00	0.00%
8012 REGIS	27,772.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
8100 INSURANCE PREMIUMS	108,992.00	140,000.00	120,000.00	120,000.00	(20,000.00)	(14.29%)
8140 PUBLIC LIABILITY CLAIM	1,543.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
8300 PLANNING STUDIES	2,000.00	0.00	0.00	0.00	0.00	0.00%
8420 TAX REFUNDS	3,604.00	77,000.00	56,000.00	0.00	(77,000.00)	100.00%
9700 CAPITAL EXPENDITURES:	3,046.00	15,000.00	15,000.00	15,000.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
9840 CONTINGENCY	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$153,529.00</u></b>	<b><u>\$272,000.00</u></b>	<b><u>\$233,900.00</u></b>	<b><u>\$179,000.00</u></b>	<b><u>(\$93,000.00)</u></b>	<b><u>(34.19%)</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**DEPARTMENT: TRANSFERS TO OTHER FUNDS**      **ACCOUNT NO.: 965**



Budget Issues: The total budgeted Transfers to other Funds is \$1,017,000 which is the same as last fiscal year.

Transfers to Major and Local Street Projects is up to \$700,000 this fiscal year. Thirteen years ago the City Commission passed a resolution to transfer one and one-third mills from the general fund property tax millage to a separate street resurfacing capital account in the major and local street funds. The Major Street Fund will receive \$500,000 and the Local Street Fund will receive \$200,00 of the resurfacing money. In addition the General Fund is budgeted to transfer \$317,000 to the Local Street Fund to support operations.

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 101 GENERAL FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>965 TRANSFER TO OTHER FUNDS</u></b>						
9800 TRANS TO MAJOR STREET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
9810 TRANS TO LOCAL STREET	417,000.00	317,000.00	317,000.00	317,000.00	0.00	0.00%
9820 TRANSFER TO WATER/SEW	0.00	0.00	0.00	0.00	0.00	0.00%
9840 TRANSFER TO MUN COMPLI	0.00	0.00	0.00	0.00	0.00	100.00%
9860 TRANSFER TO MERF	0.00	0.00	0.00	0.00	0.00	0.00%
9945 TRANSFER TO STREETS BUI	600,000.00	700,000.00	700,000.00	500,000.00	(200,000.00)	0.00%
9920 TRANS TO MAJOR STREET	400,000.00	0.00	0.00	200,000.00	200,000.00	0.00%
9930 TRANS TO LOCAL STREET	<u>300,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$1,717,000.00</u></b>	<b><u>\$1,017,000.00</u></b>	<b><u>\$1,017,000.00</u></b>	<b><u>\$1,017,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**101 GENERAL FUND  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>TOTAL EXPENSES</u></b>						
<b>TOTAL EXPENSES:</b>	<u>\$10,421,240.00</u>	<u>\$9,981,100.00</u>	<u>\$10,039,100.00</u>	<u>\$9,607,700.00</u>	<u>(\$373,400.00)</u>	<u>(3.74%)</u>

**CITY OF EAST GRAND RAPIDS  
STREET FUNDS BUDGET SUMMARY**

**STREET FUNDS**

The financial condition of the Street Funds has a direct affect on the General Fund as the City has traditionally supported the Street Fund operations with General Fund monies. The City has 48.3 miles of Major and Local streets. A decline in the condition of these streets can have many effects including property values, business activity and operating expenditures. In FYE 6/30/1997, the City increased the General Fund millage rate by .5 mills to fund one and one-third mills of property tax revenues annually towards street construction. In FYE 6/30/2011 this transfer from the General Fund totals \$700,000, of which \$500,000 will go to the Major Street Fund and \$200,000 to the Local Street Fund.

**FUND: MAJOR STREET FUND**

**FUND NO.: 202**



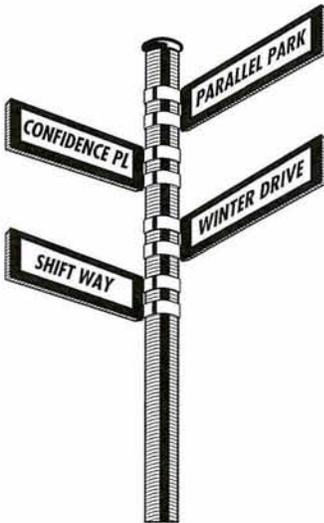
Budget Issues: Budgeted expenditures for the Major Street Fund are \$1,069,700 which is \$184,500 less than last fiscal year. The decrease is in Construction Projects. There is a new Engineering activity which is one-third of the costs transferred from the General Fund to reflect engineering costs associated with Major road projects.

The budget also includes \$280,000 for the bond payment on the Wealthy Streetscape project.

**CITY OF EAST GRAND RAPIDS  
STREET FUNDS BUDGET SUMMARY**

**FUND: LOCAL STREET FUND**

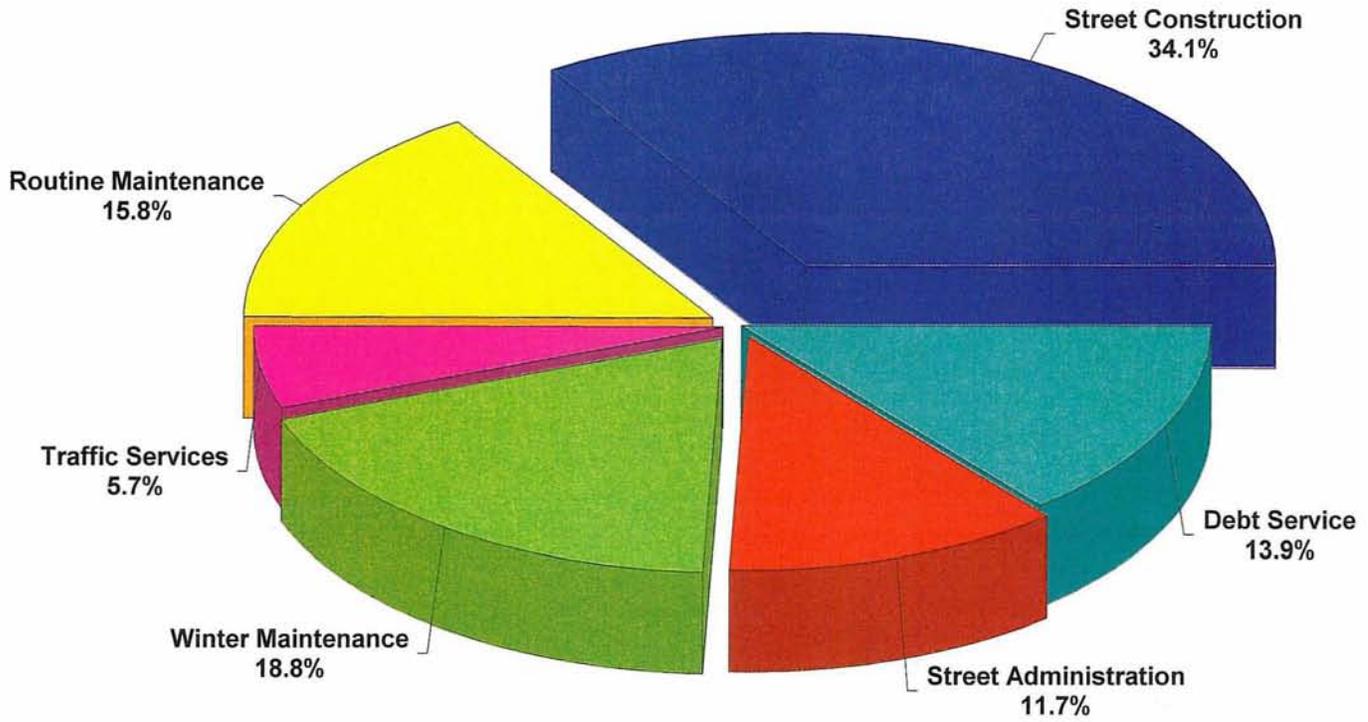
**FUND NO.: 203**

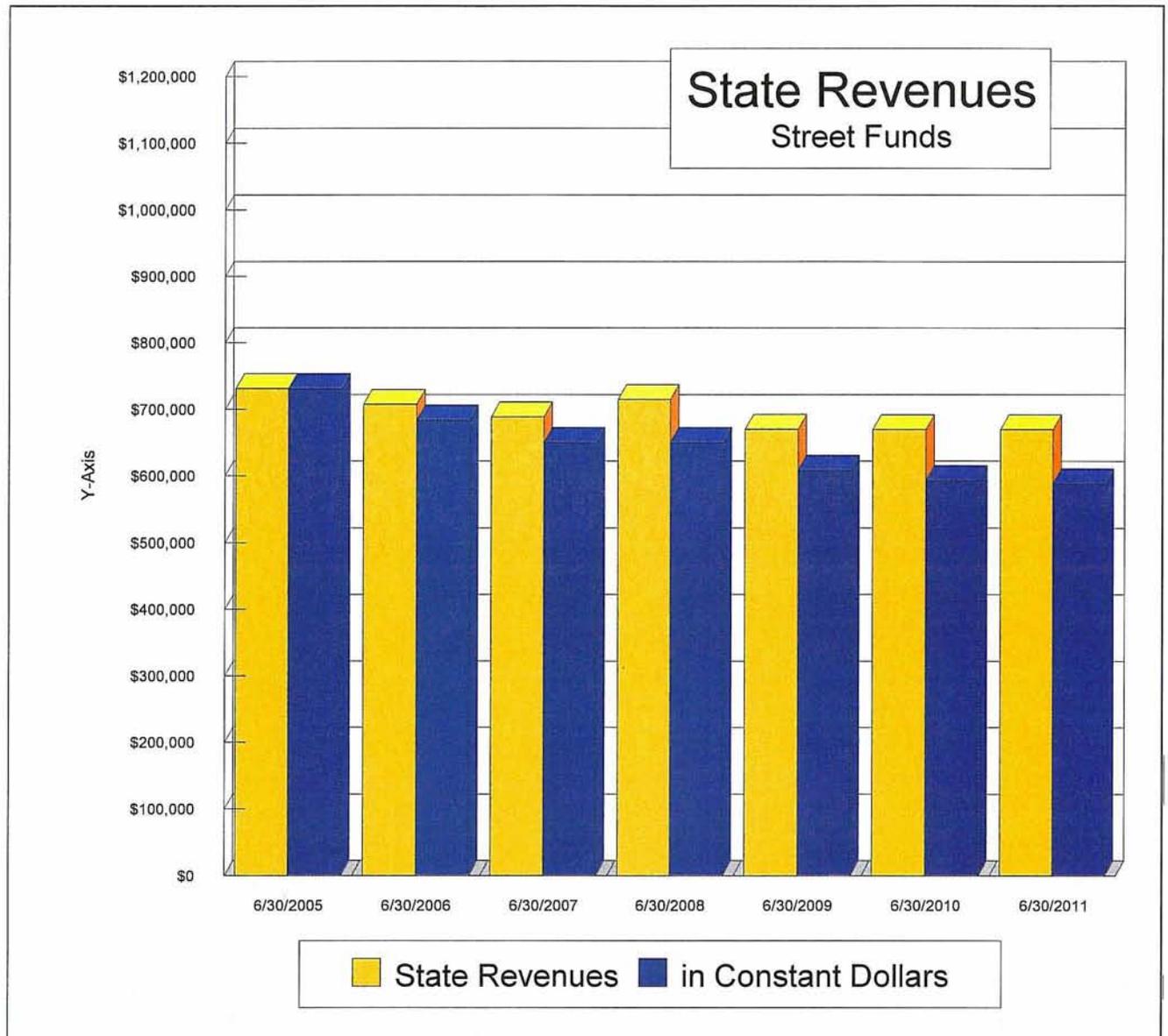


Budget Issues: Budgeted expenditures for the Local Street Fund are \$937,700 which is \$593,200 less than last fiscal year. The major decrease is in the Bike Trail Phase II budgeted in the last fiscal year.

Included in the budget is a new activity Engineering which is one-third of the costs from the General Fund. These costs were transferred here to cover the costs of engineering for Local street construction projects.

**Street Fund Expenditures**  
**\$2,007,400**





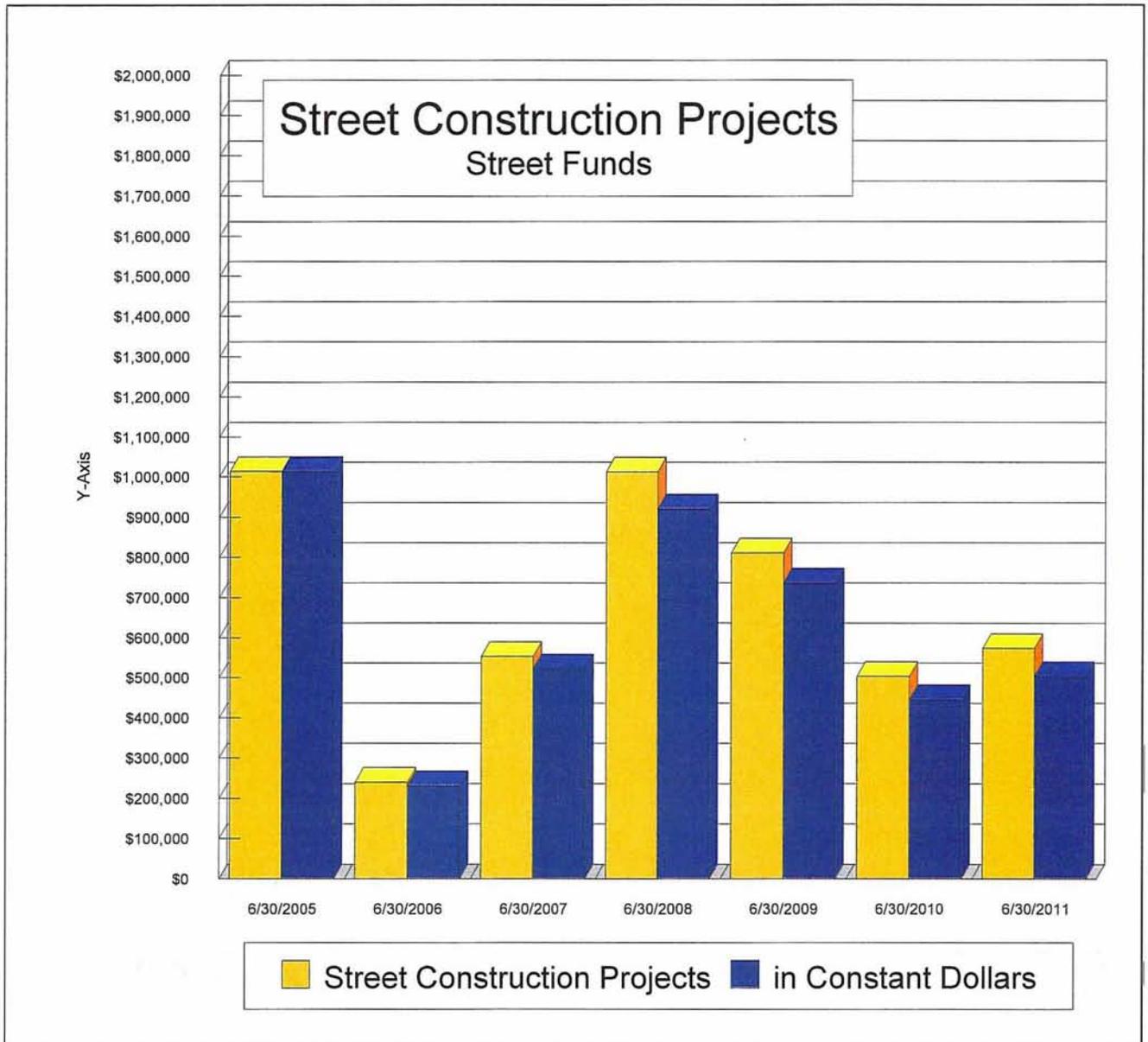
	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
State Revenues	\$731,584	\$707,530	\$688,832	\$715,432	\$670,459	\$670,000	\$670,000
State Revenues in Constant Dollars	\$731,584	\$684,265	\$650,455	\$650,392	\$608,955	\$593,572	\$588,752

**Warning Trend:** Decline in State revenues (constant dollars).

**Formula:** State revenues in constant dollars.

**Description:** State revenues are the only source of revenues in the Street Funds. What is not covered by state revenues is transferred from the General Fund. A decline in state revenues for street maintenance will have a direct effect on the General Fund or the amount of dollars available for street maintenance and repair. A decline in revenues in constant dollars indicates a decline in the amount of real dollars available for street construction.

**Analysis:** This revenue source is unpredictable and has a history of fluctuating dependant on the State economy and politics. Due to the economy in the State, these revenues have decreased slightly in recent years. When adjusted for inflation, the decrease in these revenues is more significant. With the state of the current economy, it is unlikely that these revenues will improve in the near future.



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Street Construction Projects	\$1,014,180	\$239,622	\$553,013	\$1,012,696	\$810,957	\$503,500	\$573,400
Street Construction Projects in Constant Dollars	\$1,014,180	\$231,743	\$522,203	\$920,633	\$736,564	\$446,365	\$503,866

**Warning Trend:** Decline in street construction projects (constant dollars).

**Formula:** Street Construction projects in constant dollars.

**Description:** Streets are built at a great cost, and their decline can have far-reaching effects on business activity, property value and operating expenditures. Deferring resurfacing projects can create significant unfunded liabilities. In general, resurfacing costs should remain relatively stable in constant dollars.

**Analysis:** In FYE 6/30/2005 the Reeds Lake Bike Trail Phase I was completed with both donations and a federal grant. Street Construction projects will fluctuate from year to year. Some of the larger years are reflecting federal grants.

**CITY OF EAST GRAND RAPIDS**  
**MAJOR STREET FUND BUDGET SUMMARY**

	<b>FY 2008/2009 ACTUAL</b>	<b>FY 2009/2010 BUDGET</b>	<b>FY 2009/2010 ESTIMATE</b>	<b>FY 2010/2011 MGR REC</b>	<b>FY 2010/2011 APPROVE</b>
<b>REVENUES:</b>					
From State of Michigan	\$470,764	\$490,000	\$470,000	\$470,000	\$0
From City of Grand Rapids	0	0	9,600	0	0
Federal Revenue	76,924	0	0	0	0
Interest on Investments	2,151	1,000	500	500	0
Transfer from Spec Assess	10,000	0	47,300	10,000	0
Transfer from Streetscape Capital	0	13,100	13,200	0	0
Transfer from General for Projects	400,000	700,000	700,000	500,000	0
<b>TOTAL REVENUES</b>	<b>959,839</b>	<b>1,204,100</b>	<b>1,240,600</b>	<b>980,500</b>	<b>0</b>
<b>EXPENDITURES:</b>					
Construction	366,809	494,500	428,500	187,400	0
Engineering	0	0	0	56,100	0
Routine Maintenance	122,620	107,900	119,400	127,200	0
Traffic Services	26,701	53,000	42,000	115,000	0
Winter Maintenance	195,659	180,800	175,100	185,800	0
Administration	136,090	138,000	126,200	118,200	0
Transfer to Debt Service	280,000	280,000	280,000	280,000	0
<b>TOTAL EXPENDITURES</b>	<b>1,127,879</b>	<b>1,254,200</b>	<b>1,171,200</b>	<b>1,069,700</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(168,040)</b>	<b>(50,100)</b>	<b>69,400</b>	<b>(89,200)</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>325,336</b>	<b>157,296</b>	<b>157,296</b>	<b>226,696</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>157,296</b>	<b>107,196</b>	<b>226,696</b>	<b>137,496</b>	<b>0</b>

## FY 2010/11 BUDGET TOTAL REVENUES

### 202 MAJOR STREET FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CC Apr.	Dollar Change	% Change
<b><u>539 INTERGOVERNMENT PROGRAMS</u></b>						
5470 MONIES REC'D FROM ST	\$470,764.00	\$490,000.00	\$470,000.00	\$470,000.00	(\$20,000.00)	(4.08%)
5480 MONIES REC'D FROM GR	\$0.00	\$0.00	\$9,600.00	\$0.00	0.00	0.00%
5520 FEDERAL REVENUE	<u>\$76,924.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$547,688.00</u></b>	<b><u>\$490,000.00</u></b>	<b><u>\$479,600.00</u></b>	<b><u>\$470,000.00</u></b>	<b><u>(\$20,000.00)</u></b>	<b><u>(4.08%)</u></b>
 <b><u>664 INTEREST AND RENTS</u></b>						
6650 INTEREST ON INVESTMENT	<u>\$2,151.00</u>	<u>\$1,000.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>(\$500.00)</u>	<u>(50.00%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$2,151.00</u></b>	<b><u>\$1,000.00</u></b>	<b><u>\$500.00</u></b>	<b><u>\$500.00</u></b>	<b><u>(\$500.00)</u></b>	<b><u>(50.00%)</u></b>
 <b><u>699 OPERATING TRANSFERS IN</u></b>						
6810 TRANSFER FROM GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6870 TRANS FROM SPEC ASSES	\$10,000.00	\$0.00	\$47,300.00	\$10,000.00	10,000.00	0.00%
6902 TRANSFER FROM STREETSCAI	\$0.00	\$13,100.00	\$13,200.00	\$0.00	0.00	0.00%
6950 TRANS FROM GF FOR PRO	<u>400,000.00</u>	<u>700,000.00</u>	<u>700,000.00</u>	<u>500,000.00</u>	<u>(200,000.00)</u>	<u>(28.57%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$410,000.00</u></b>	<b><u>\$713,100.00</u></b>	<b><u>\$760,500.00</u></b>	<b><u>\$510,000.00</u></b>	<b><u>(\$203,100.00)</u></b>	<b><u>(28.48%)</u></b>
 <b>TOTAL REVENUES</b>	 <b><u>\$959,839.00</u></b>	 <b><u>\$1,204,100.00</u></b>	 <b><u>\$1,240,600.00</u></b>	 <b><u>\$980,500.00</u></b>	 <b><u>(\$223,600.00)</u></b>	 <b><u>(18.57%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 202 MAJOR STREET FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CC Apr.	Dollar Change	% Change
<b><u>451 STREET CONSTRUCTION</u></b>						
9730 STREET CONSTRUCTION	<u>\$366,809.00</u>	<u>\$494,500.00</u>	<u>\$428,500.00</u>	<u>\$187,400.00</u>	<u>(\$307,100.00)</u>	<u>(62.10%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$366,809.00</u></b>	<b><u>\$494,500.00</u></b>	<b><u>\$428,500.00</u></b>	<b><u>\$187,400.00</u></b>	<b><u>(\$307,100.00)</u></b>	<b><u>(62.10%)</u></b>
<b><u>447 ENGINEERING</u></b>						
7060 SALARIES & WAGES PERM	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	100.00%
7090 SALARIES & WAGES OVT	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
7150 EMPLOYER SOCIAL SEC	0.00	0.00	0.00	2,200.00	2,200.00	100.00%
7160 WORKER'S COMPENSATION	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
7170 HEALTH CARE	0.00	0.00	0.00	8,000.00	8,000.00	100.00%
7190 PENSION	0.00	0.00	0.00	4,000.00	4,000.00	100.00%
7400 OPERATING SUPPLIES	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
8010 CONTRACTUAL SERVICES	0.00	0.00	0.00	600.00	600.00	100.00%
9470 AUTO EXPENSE	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
9550 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	300.00	300.00	100.00%
9700 CAPITAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$56,100.00</u></b>	<b><u>\$56,100.00</u></b>	<b><u>100.00%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 202 MAJOR STREET FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CC Apr.	Dollar Change	% Change
<b><u>463 ROUTINE MAINTENANCE</u></b>						
7060 SALARIES & WAGES PERM	\$32,850.00	\$36,900.00	\$39,500.00	\$39,500.00	\$2,600.00	7.05%
7070 SALARIES & WAGES TEMP	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	756.00	2,000.00	1,500.00	1,500.00	(500.00)	(25.00%)
7150 EMPLOYER SOCIAL SEC	2,384.00	3,000.00	3,200.00	3,200.00	200.00	6.67%
7160 WORKER'S COMPENSATION	2,546.00	3,600.00	3,100.00	3,600.00	0.00	0.00%
7170 HEALTH CARE	9,700.00	9,700.00	9,700.00	9,700.00	0.00	0.00%
7190 PENSION	0.00	1,700.00	1,700.00	1,700.00	0.00	0.00%
7400 OPERATING SUPPLIES	16,545.00	11,000.00	11,000.00	11,000.00	0.00	0.00%
9300 REPAIRS & MAINTENANCE	26,271.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
9470 AUTO EXPENSE	30,973.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	9,700.00	17,000.00	17,000.00	100.00%
9701 SMALL CAPITAL	595.00	0.00	0.00	0.00	0.00	0.00%
9840 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$122,620.00</u></b>	<b><u>\$107,900.00</u></b>	<b><u>\$119,400.00</u></b>	<b><u>\$127,200.00</u></b>	<b><u>\$19,300.00</u></b>	<b><u>17.89%</u></b>
<b><u>474 TRAFFIC SERVICES</u></b>						
7400 OPERATING SUPPLIES	8,620.00	12,000.00	6,000.00	14,000.00	2,000.00	16.67%
8010 CONTRACTUAL SERVICES	14,007.00	41,000.00	36,000.00	26,000.00	(15,000.00)	(36.59%)
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	75,000.00	75,000.00	0.00%
9701 SMALL CAPITAL	4,074.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$26,701.00</u></b>	<b><u>\$53,000.00</u></b>	<b><u>\$42,000.00</u></b>	<b><u>\$115,000.00</u></b>	<b><u>\$62,000.00</u></b>	<b><u>116.98%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 202 MAJOR STREET FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CC Apr.	Dollar Change	% Change
<b><u>478 WINTER MAINTENANCE</u></b>						
7060 SALARIES & WAGES PERM	\$49,323.00	\$46,500.00	\$43,200.00	\$46,500.00	\$0.00	0.00%
7070 SALARIES & WAGES TEMP	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	15,541.00	14,000.00	14,000.00	14,000.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	4,823.00	5,000.00	4,400.00	5,000.00	0.00	0.00%
7160 WORKER'S COMPENSATION	2,183.00	4,400.00	2,600.00	4,400.00	0.00	0.00%
7170 HEALTH CARE	9,900.00	9,900.00	9,900.00	9,900.00	0.00	0.00%
7190 PENSION	6,026.00	6,000.00	6,000.00	6,000.00	0.00	0.00%
7400 OPERATING SUPPLIES	46,922.00	40,000.00	40,000.00	45,000.00	5,000.00	12.50%
9470 AUTO EXPENSE	60,941.00	55,000.00	55,000.00	55,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$195,659.00</u></b>	<b><u>\$180,800.00</u></b>	<b><u>\$175,100.00</u></b>	<b><u>\$185,800.00</u></b>	<b><u>\$5,000.00</u></b>	<b><u>2.77%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 202 MAJOR STREET FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CC Apr.	Dollar Change	% Change
<b><u>483 STREET ADMINISTRATION</u></b>						
7060 SALARIES & WAGES PERM	\$77,643.00	\$75,900.00	\$67,000.00	\$53,300.00	(\$22,600.00)	(29.78%)
7090 SALARIES & WAGES OVT	4,826.00	6,000.00	4,000.00	4,000.00	(2,000.00)	(33.33%)
7150 EMPLOYER SOCIAL SEC	6,120.00	6,300.00	5,400.00	4,400.00	(1,900.00)	(30.16%)
7160 WORKER'S COMPENSATION	3,749.00	3,900.00	3,900.00	4,500.00	600.00	15.38%
7170 HEALTH CARE	29,900.00	29,900.00	29,900.00	36,000.00	6,100.00	20.40%
7190 PENSION	8,511.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
9470 AUTO EXPENSE	5,341.00	6,000.00	6,000.00	6,000.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$136,090.00</u></b>	<b><u>\$138,000.00</u></b>	<b><u>\$126,200.00</u></b>	<b><u>\$118,200.00</u></b>	<b><u>(\$19,800.00)</u></b>	<b><u>(14.35%)</u></b>
<b><u>965 TRANSFER TO OTHER FUNDS</u></b>						
9810 TRANS TO LOCAL STREET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
9900 TRANS TO DEBT SERVICE	\$280,000.00	\$280,000.00	\$280,000.00	\$280,000.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$280,000.00</u></b>	<b><u>\$280,000.00</u></b>	<b><u>\$280,000.00</u></b>	<b><u>\$280,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b>TOTAL EXPENSES</b>	<b><u>\$1,127,879.00</u></b>	<b><u>\$1,254,200.00</u></b>	<b><u>\$1,171,200.00</u></b>	<b><u>\$1,069,700.00</u></b>	<b><u>(\$184,500.00)</u></b>	<b><u>(14.71%)</u></b>

**CITY OF EAST GRAND RAPIDS  
LOCAL STREET FUND BUDGET SUMMARY**

	<b>FY 2008/2009 ACTUAL</b>	<b>FY 2009/2010 BUDGET</b>	<b>FY 2009/2010 ESTIMATE</b>	<b>FY 2010/2011 MGR REC</b>	<b>FY 2010/2011 APPROVE</b>
<b>REVENUES:</b>					
From State of Michigan	\$199,695	\$200,000	\$200,000	\$200,000	\$0
Federal Revenue	0	0	61,100	0	0
Transfer from Special Assessment	2,000	9,000	30,400	9,000	0
Donations Bike Trail Phase I	0	0	71,300	0	0
Donations Bike Trail Phase II	140,000	224,900	210,400	0	0
Interest on Investments	17,297	2,000	5,000	1,000	0
Transfer from General Fund	417,000	317,000	317,000	317,000	0
Transfer from General for Projects	300,000	0	0	200,000	0
<b>TOTAL REVENUES</b>	<b>1,075,992</b>	<b>752,900</b>	<b>895,200</b>	<b>727,000</b>	<b>0</b>
<b>EXPENDITURES:</b>					
Construction	444,148	260,000	75,000	386,000	0
Bike Trail Phase I	3,264	0	140,000	0	0
Bike Trail Phase II	23,783	760,000	726,100	0	0
Engineering	0	0	0	56,000	0
Routine Maintenance	199,456	193,800	169,100	189,000	0
Winter Maintenance	198,324	180,600	175,600	190,600	0
Administration	134,972	136,500	123,700	116,100	0
<b>TOTAL EXPENDITURES</b>	<b>1,003,947</b>	<b>1,530,900</b>	<b>1,409,500</b>	<b>937,700</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>72,045</b>	<b>(778,000)</b>	<b>(514,300)</b>	<b>(210,700)</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>806,895</b>	<b>878,940</b>	<b>878,940</b>	<b>364,640</b>	<b>0</b>
<b>RESERVE FOR PHASE II BIKE</b>	<b>(511,492)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>367,448</b>	<b>100,940</b>	<b>364,640</b>	<b>153,940</b>	<b>0</b>

## FY 2010/11 BUDGET TOTAL REVENUES

### 203 LOCAL STREET FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>539 INTERGOVERNMENT PROGRAMS</u></b>						
5470 MONIES REC'D FROM ST	\$199,695.00	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	0.00%
5520 FEDERAL REVENUE	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$61,100.00</u>	<u>\$0.00</u>	<u>0.00</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$199,695.00</u></b>	<b><u>\$200,000.00</u></b>	<b><u>\$261,100.00</u></b>	<b><u>\$200,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>600 CHARGES FOR CURRENT SERVICE</u></b>						
6540 MISC. OPERATING INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6550 DONATIONS BIKE TRAIL PH I	\$0.00	\$0.00	\$71,300.00	\$0.00	0.00	0.00%
6590 DONATIONS BIKE TRAIL PH II	<u>\$140,000.00</u>	<u>\$224,900.00</u>	<u>\$210,400.00</u>	<u>\$0.00</u>	<u>(224,900.00)</u>	<u>(100.00%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$140,000.00</u></b>	<b><u>\$224,900.00</u></b>	<b><u>\$281,700.00</u></b>	<b><u>\$0.00</u></b>	<b><u>(\$224,900.00)</u></b>	<b><u>(100.00%)</u></b>
<b><u>664 INTEREST AND RENTS</u></b>						
6650 INTEREST ON INVESTMENT	<u>\$17,297.00</u>	<u>\$2,000.00</u>	<u>\$5,000.00</u>	<u>\$1,000.00</u>	<u>(\$1,000.00)</u>	<u>(50.00%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$17,297.00</u></b>	<b><u>\$2,000.00</u></b>	<b><u>\$5,000.00</u></b>	<b><u>\$1,000.00</u></b>	<b><u>(\$1,000.00)</u></b>	<b><u>(50.00%)</u></b>
<b><u>699 OPERATING TRANSFER IN</u></b>						
6810 TRANSFER FROM GENERAL	\$417,000.00	\$317,000.00	\$317,000.00	\$317,000.00	\$0.00	0.00%
6870 TRANSFER FROM SPEC ASSES	2,000.00	9,000.00	30,400.00	9,000.00	0.00	100.00%
6820 TRANS FROM MAJOR ST	0.00	0.00	0.00	0.00	0.00	0.00%
6950 TRANS FROM GF FOR PRO	<u>300,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>200,000.00</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$719,000.00</u></b>	<b><u>\$326,000.00</u></b>	<b><u>\$347,400.00</u></b>	<b><u>\$526,000.00</u></b>	<b><u>\$200,000.00</u></b>	<b><u>61.35%</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$1,075,992.00</u></b>	<b><u>\$752,900.00</u></b>	<b><u>\$895,200.00</u></b>	<b><u>\$727,000.00</u></b>	<b><u>(\$25,900.00)</u></b>	<b><u>(3.44%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 203 LOCAL STREET FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>451 STREET CONSTRUCTION</u></b>						
9730 STREET CONSTRUCTION	\$444,148.00	\$260,000.00	\$75,000.00	\$386,000.00	\$126,000.00	48.46%
9740 BIKE TRAIL PHASE I	\$3,264.00	\$0.00	\$140,000.00	\$0.00	0.00	0.00%
9750 BIKE TRAIL PHASE II	<u>\$23,783.00</u>	<u>\$760,000.00</u>	<u>\$726,100.00</u>	<u>\$0.00</u>	<u>(\$760,000.00)</u>	<u>(100.00%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$471,195.00</u></b>	<b><u>\$1,020,000.00</u></b>	<b><u>\$941,100.00</u></b>	<b><u>\$386,000.00</u></b>	<b><u>(\$634,000.00)</u></b>	<b><u>(62.16%)</u></b>
<b><u>447 ENGINEERING</u></b>						
7060 SALARIES & WAGES PERM	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	100.00%
7070 SALARIES & WAGES TEMP	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
7150 EMPLOYER SOCIAL SEC	0.00	0.00	0.00	2,200.00	2,200.00	100.00%
7160 WORKER'S COMPENSATION	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
7170 HEALTH CARE	0.00	0.00	0.00	8,000.00	8,000.00	100.00%
7190 PENSION	0.00	0.00	0.00	4,000.00	4,000.00	100.00%
7400 OPERATING SUPPLIES	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
8010 CONTRACTUAL SERVICES	0.00	0.00	0.00	600.00	600.00	100.00%
9470 AUTO EXPENSE	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
9550 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	200.00	200.00	100.00%
9700 CAPTIAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$56,000.00</u></b>	<b><u>\$56,000.00</u></b>	<b><u>100.00%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 203 LOCAL STREET FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>463 ROUTINE MAINTENANCE</u></b>						
7060 SALARIES & WAGES PERM	\$33,498.00	\$38,000.00	\$39,200.00	\$39,200.00	\$1,200.00	3.16%
7070 SALARIES & WAGES TEMP	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	1,184.00	2,000.00	1,500.00	1,500.00	(500.00)	(25.00%)
7150 EMPLOYER SOCIAL SEC	2,460.00	3,100.00	3,100.00	3,100.00	0.00	0.00%
7160 WORKER'S COMPENSATION	2,546.00	3,600.00	3,100.00	3,600.00	0.00	0.00%
7170 HEALTH CARE	9,700.00	9,900.00	9,900.00	9,900.00	0.00	0.00%
7190 PENSION	0.00	1,700.00	1,700.00	1,700.00	0.00	0.00%
7400 OPERATING SUPPLIES	16,461.00	11,000.00	11,000.00	11,000.00	0.00	0.00%
9300 REPAIRS & MAINTENANCE	2,100.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
9350 SIDEWALK REPLACEMENT	91,534.00	75,000.00	50,100.00	75,000.00	0.00	0.00%
9470 AUTO EXPENSE	30,973.00	32,000.00	32,000.00	32,000.00	0.00	0.00%
9700 CAPTIAL EXPENDITURES	<u>9,000.00</u>	<u>7,500.00</u>	<u>7,500.00</u>	<u>2,000.00</u>	<u>(5,500.00)</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u><u>\$199,456.00</u></u></b>	<b><u><u>\$193,800.00</u></u></b>	<b><u><u>\$169,100.00</u></u></b>	<b><u><u>\$189,000.00</u></u></b>	<b><u><u>(\$4,800.00)</u></u></b>	<b><u><u>(2.48%)</u></u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 203 LOCAL STREET FUND EXPENDITURES

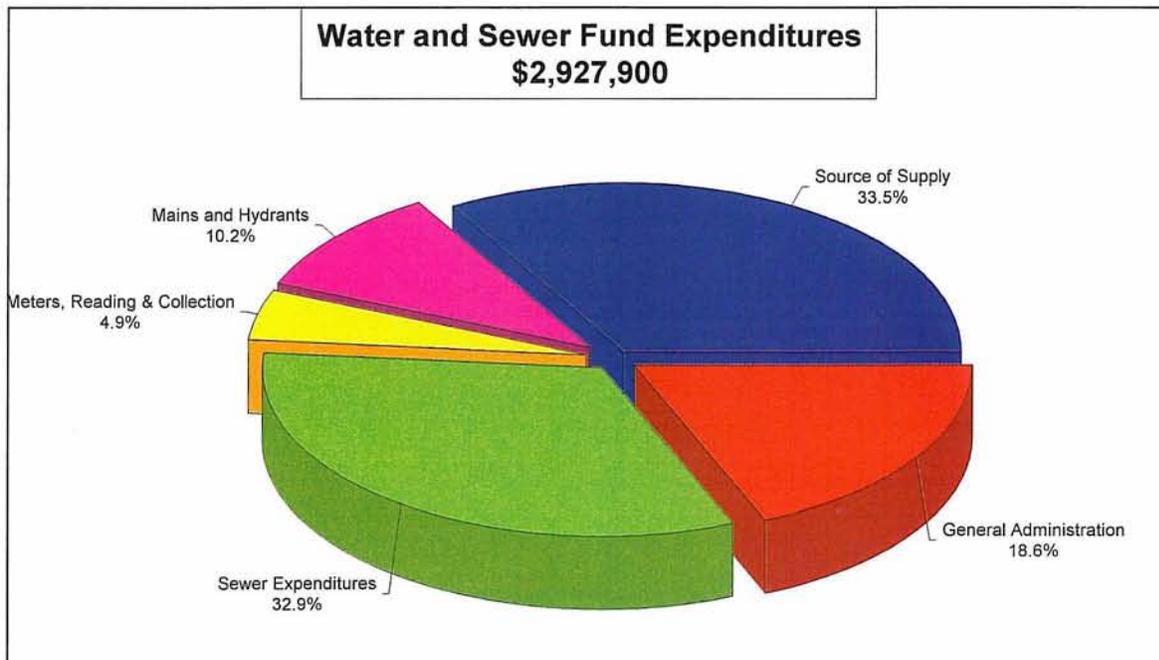
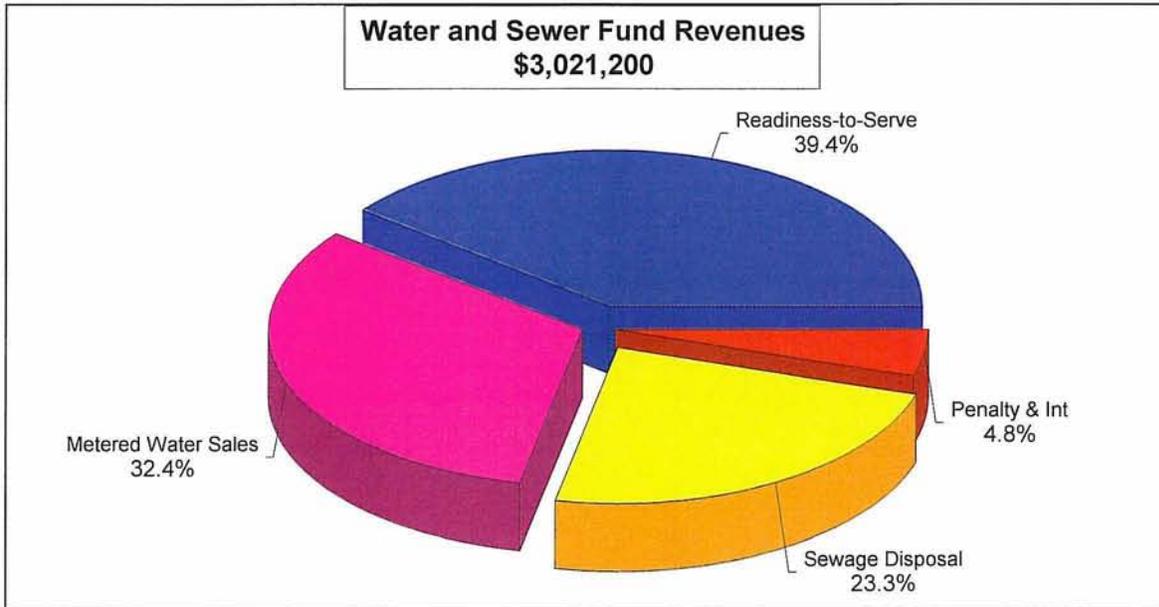
Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>478 WINTER MAINTENANCE</u></b>						
7060 SALARIES & WAGES PERM	\$49,006.00	\$46,500.00	\$42,500.00	\$46,500.00	\$0.00	0.00%
7070 SALARIES & WAGES TEMP	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	15,426.00	14,000.00	14,000.00	14,000.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	4,790.00	5,000.00	4,300.00	5,000.00	0.00	0.00%
7160 WORKER'S COMPENSATION	3,274.00	4,200.00	3,900.00	4,200.00	0.00	0.00%
7170 HEALTH CARE	9,900.00	9,900.00	9,900.00	9,900.00	0.00	0.00%
7190 PENSION	6,027.00	6,000.00	6,000.00	6,000.00	0.00	0.00%
7400 OPERATING SUPPLIES	46,323.00	40,000.00	40,000.00	45,000.00	5,000.00	12.50%
9470 AUTO EXPENSE	63,578.00	55,000.00	55,000.00	55,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$198,324.00</u></b>	<b><u>\$180,600.00</u></b>	<b><u>\$175,600.00</u></b>	<b><u>\$190,600.00</u></b>	<b><u>\$10,000.00</u></b>	<b><u>5.54%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 203 LOCAL STREET FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>483 STREET ADMINISTRATION</u></b>						
7060 SALARIES & WAGES PERM	\$76,613.00	\$75,900.00	\$66,000.00	\$53,300.00	(\$22,600.00)	(29.78%)
7090 SALARIES & WAGES OVT	4,826.00	6,000.00	4,000.00	4,000.00	(2,000.00)	(33.33%)
7150 EMPLOYER SOCIAL SEC	6,032.00	6,300.00	5,400.00	4,400.00	(1,900.00)	(30.16%)
7160 WORKER'S COMPENSATION	3,749.00	3,900.00	3,900.00	3,900.00	0.00	0.00%
7170 HEALTH CARE	29,900.00	29,900.00	29,900.00	36,000.00	6,100.00	20.40%
7190 PENSION	8,511.00	9,500.00	9,500.00	9,500.00	0.00	0.00%
9470 AUTO EXPENSE	5,341.00	5,000.00	5,000.00	5,000.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
9570 PROFESSIONAL DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$134,972.00</u></b>	<b><u>\$136,500.00</u></b>	<b><u>\$123,700.00</u></b>	<b><u>\$116,100.00</u></b>	<b><u>(\$20,400.00)</u></b>	<b><u>(14.95%)</u></b>
<b>TOTAL EXPENSES</b>	<b><u>\$1,003,947.00</u></b>	<b><u>\$1,530,900.00</u></b>	<b><u>\$1,409,500.00</u></b>	<b><u>\$937,700.00</u></b>	<b><u>(\$593,200.00)</u></b>	<b><u>(38.75%)</u></b>

# WATER AND SEWER FUND



**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**FUND: WATER & SEWER**

**FUND NO.: 592**

Budget Issues:



Total revenues budgeted for the Water and Sewer Fund for 2010/2011 are \$3,021,200 which is \$436,000 more than budgeted the previous fiscal year. Increases are due to rate increases for both water and sewer commodity rates and readiness-to-serve base rate. In addition there is a budgeted transfer of \$100,000 from the MERF fund as a loan to complete capital projects.

The proposed water commodity rate FYE 6/30/2011 is \$2.45 per thousand gallons which is a \$.30 increase over last fiscal year. This represents a 14% increase. The proposed sewer commodity rate is \$2.35 per thousand gallons which is an increase of \$.45 over last fiscal year. This represents a 24% increase. The reason for these rate increases is due to wholesale rate increases from the City of Grand Rapids. Readiness-to-Serve rates are increased \$2.00 per month on the base rate to \$18.67 per month for water usage of up to 7,000 gallons. This is the first rate increase for readiness-to-serve in ten years. For the average homeowner that uses 7,000 gallons or less of water per month, these rate increases will raise the monthly water bill by \$6.25.

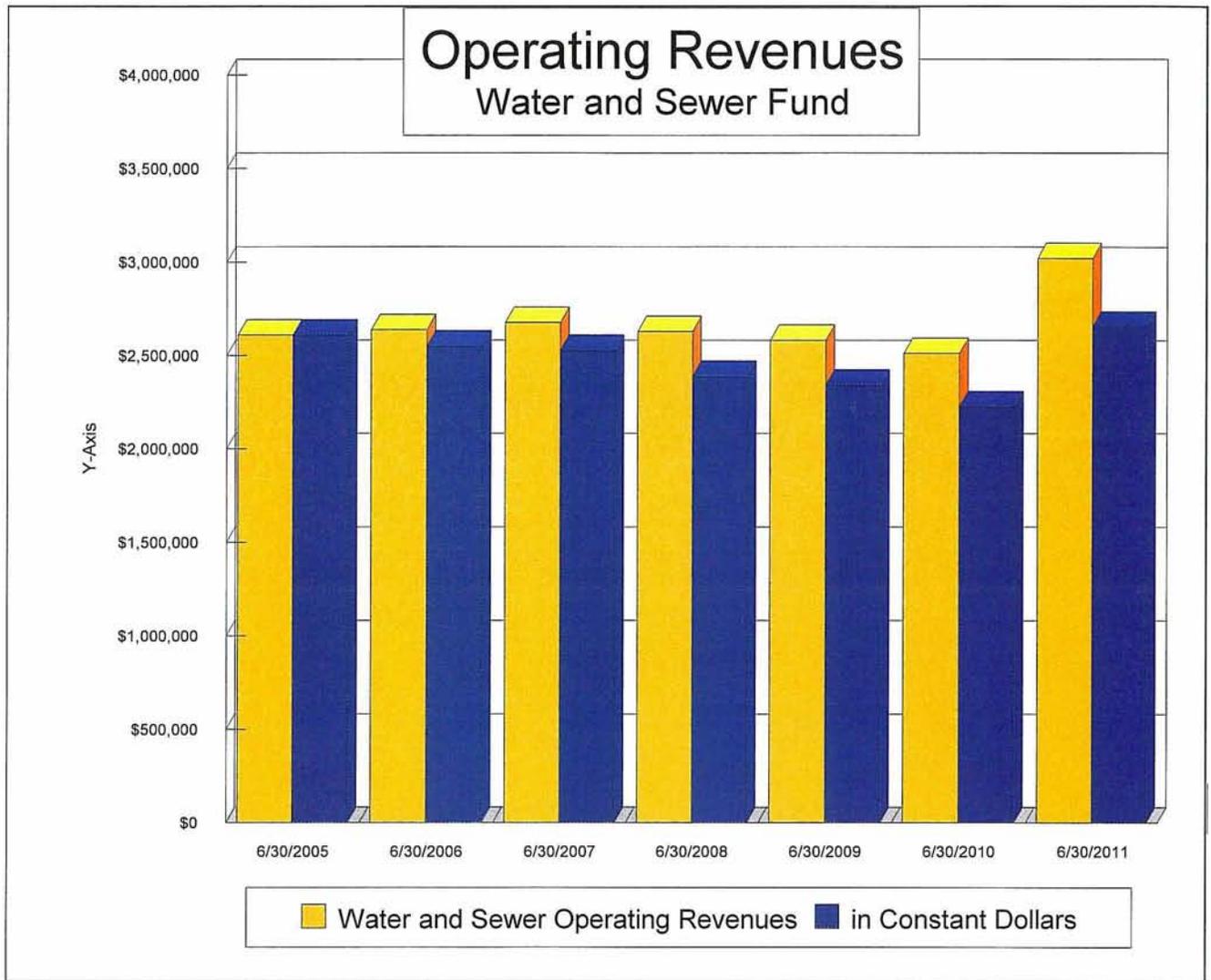
Total budgeted expenditures for the Water and Sewer Fund for 2010-2011 are \$2,927,600 which is \$88,500 less than the previous fiscal year. The decrease in expenditures is due to operational savings in all areas.

**CITY OF EAST GRAND RAPIDS**  
**WATER AND SEWER FUND BUDGET SUMMARY**

	<u>FY 2008/2009 ACTUAL</u>	<u>FY 2009/2010 BUDGET</u>	<u>FY 2009/2010 ESTIMATE</u>	<u>FY 2010/2011 MGR REC</u>	<u>FY 2010/2011 APPROVE</u>
<b>REVENUES:</b>					
Water/Sewer Readiness-to-serve	\$1,134,144	\$1,100,000	\$1,100,000	\$1,190,000	\$0
Metered Water Sales	807,425	890,000	810,000	980,000	0
Sewage Disposal Charges	525,047	540,000	535,000	705,000	0
Water Taps	-400	1,200	2,200	1,200	0
Misc. Operating Income	1,600	4,000	8,000	4,000	0
Penalties & Interest	41,318	40,000	50,000	40,000	0
Interest on Investments	72,429	10,000	7,000	1,000	0
Transfer from MERF	0	0	0	100,000	0
<b>TOTAL REVENUES</b>	<u>\$2,581,563</u>	<u>\$2,585,200</u>	<u>\$2,512,200</u>	<u>\$3,021,200</u>	<u>\$0</u>
<b>EXPENDITURES:</b>					
Source of Supply	857,010	980,000	900,000	980,000	0
Mains and Hydrants	403,481	323,100	314,700	298,800	0
Meters	64,179	68,900	71,800	67,900	0
Meter Reading and Collection	70,911	74,500	73,200	74,600	0
Sewer Expenditures	1,012,660	1,031,100	1,022,300	962,100	0
General Administration	615,690	538,800	538,800	544,500	0
<b>TOTAL EXPENDITURES</b>	<u>\$3,023,931</u>	<u>\$3,016,400</u>	<u>\$2,920,800</u>	<u>\$2,927,900</u>	<u>\$0</u>
<b>NET INCOME (LOSS)</b>	(442,368)	(431,200)	(408,600)	93,300	0
Add:					
Depreciation	304,340	295,000	295,000	300,000	0
Debt Issue Expense	0	0	0	0	0
Loan Proceeds	0	0	0	0	0
Less:					
Debt Service Principal	(167,828)	(92,800)	(92,800)	(96,500)	0
Interest on debt service	(23,522)	(21,000)	(21,000)	(18,000)	0
Transfer to Streets Bldg	(300,000)	(100,000)	(100,000)	0	0
Capital Acquisition	(324,548)	(674,000)	(870,040)	(595,800)	0
<b>WORKING CAPITAL INC/(DEC)</b>	<u>(\$953,926)</u>	<u>(\$1,024,000)</u>	<u>(\$1,197,440)</u>	<u>(\$317,000)</u>	<u>\$0</u>

**CITY OF EAST GRAND RAPIDS**  
**WATER AND SEWER FUND PROJECTED CASH FLOWS**

	<b>FY 2008/2009 ACTUAL</b>	<b>FY 2009/2010 BUDGET</b>	<b>FY 2009/2010 ESTIMATE</b>	<b>FY 2010/2011 MGR REC</b>	<b>FY 2010/2011 APPROVE</b>
<b>OPERATING ACTIVITIES:</b>					
Receipts from customers	2,503,651	2,575,200	2,505,200	2,920,200	0
Payments to suppliers	(2,214,163)	(2,171,000)	(2,096,000)	(2,096,000)	0
Payments to employees	(467,816)	(421,600)	(416,000)	(417,400)	0
Net Cash from operating activities	\$ (178,328)	\$ (17,400)	\$ (6,800)	406,800	0
<b>Cash Flows from capital and financing activities</b>					
Transfers Out/In	(300,000)	(100,000)	(100,000)	100,000	0
Purchase of Capital Assets	(324,548)	(674,000)	(870,040)	(595,800)	0
Proceeds from Sale of Assets	0	0	0	0	0
Principal paid on capital debt	(90,944)	(92,800)	(92,800)	(96,500)	0
Interest paid on capital debt	(23,522)	(21,000)	(21,000)	(18,000)	0
Net cash used for capital and related financing	(739,014)	(887,800)	(1,083,840)	(610,300)	0
<b>Investing Activities</b>					
Interest on Investments	65,607	10,000	7,000	1,000	0
Net Inc/(Dec) in Cash and Cash Equivalents	(851,735)	(895,200)	(1,083,640)	(202,500)	0
Cash and Cash Equivalent at beginning of year	2,210,852	1,359,117	1,359,117	275,477	0
Reserved for Streets Remodel	0	0	0	0	0
<b>Cash and Cash Equivalent at end of year</b>	<b>\$1,359,117</b>	<b>\$463,917</b>	<b>\$275,477</b>	<b>\$72,977</b>	<b>\$0</b>



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
W&S Operating Revenues	\$2,609,915	\$2,637,700	\$2,677,220	\$2,628,896	\$2,581,563	\$2,512,200	\$3,021,200
W&S Operating Revenues in Constant Dollars	\$2,609,915	\$2,550,967	\$2,528,064	\$2,389,905	\$2,344,744	\$2,227,127	\$2,654,833

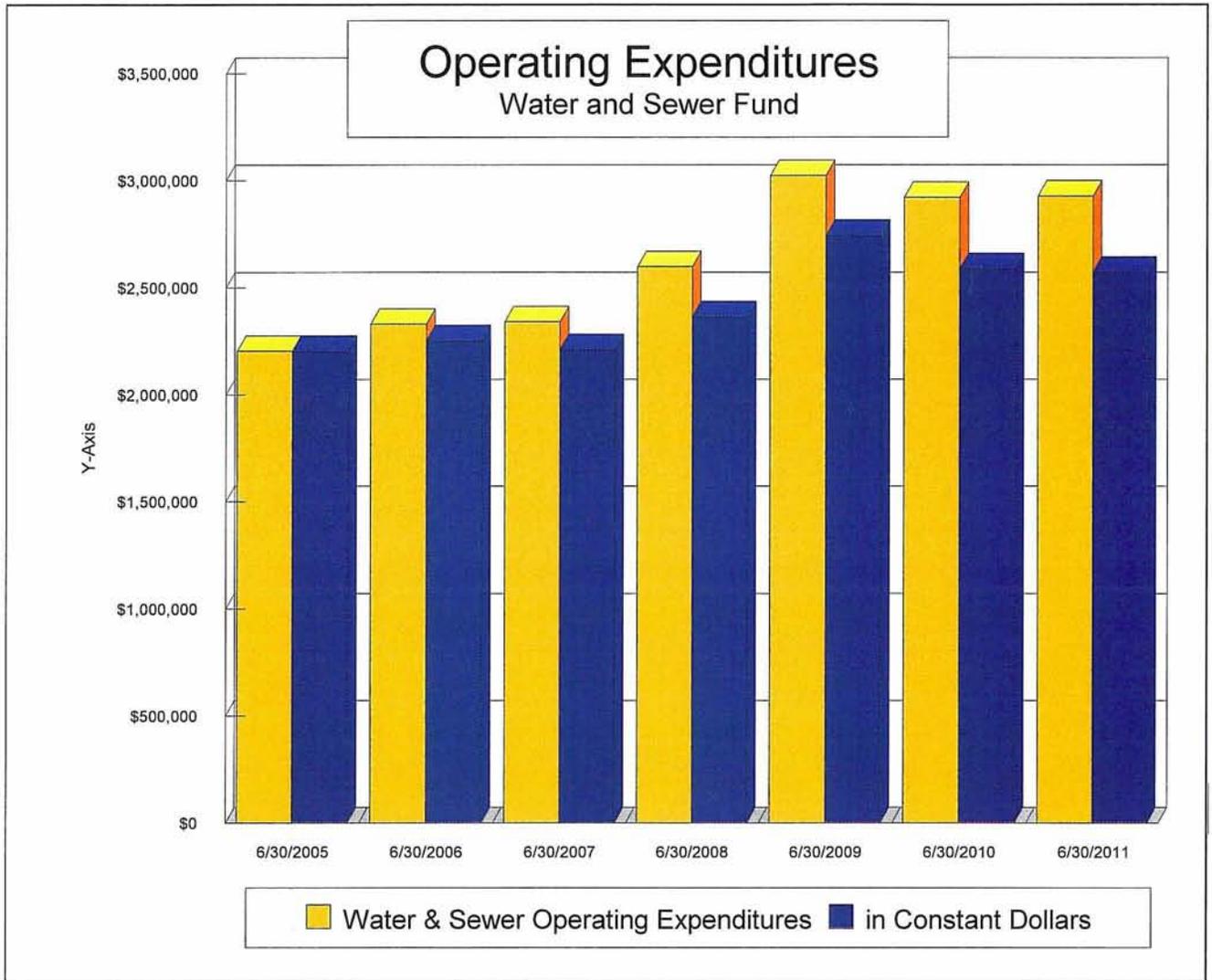
**Warning Trend:** Decline in water and sewer operating revenues\* (constant dollars).

**Formula:** Water and sewer operating revenues in constant dollars.

**Description:** Water and sewer operating revenues in constant dollars should remain relatively consistent provided the number of users has not substantially changed. The City does not have many changes in the number of users from year to year. Revenues should remain constant to provide the same level of service and fund appropriate capital improvements and repairs.

**Analysis:** There will be some fluctuation given a wet/cool summer versus a hot/dry summer. Operating revenues have remained relatively constant over recent years. The large increase in FYE 6/30/2011 is due to rate increases in water and sewer commodities and readiness to serve. In addition there is a transfer of \$100,000 from the MERF fund.

\*Operating Revenues: Revenues less transfers from other funds.



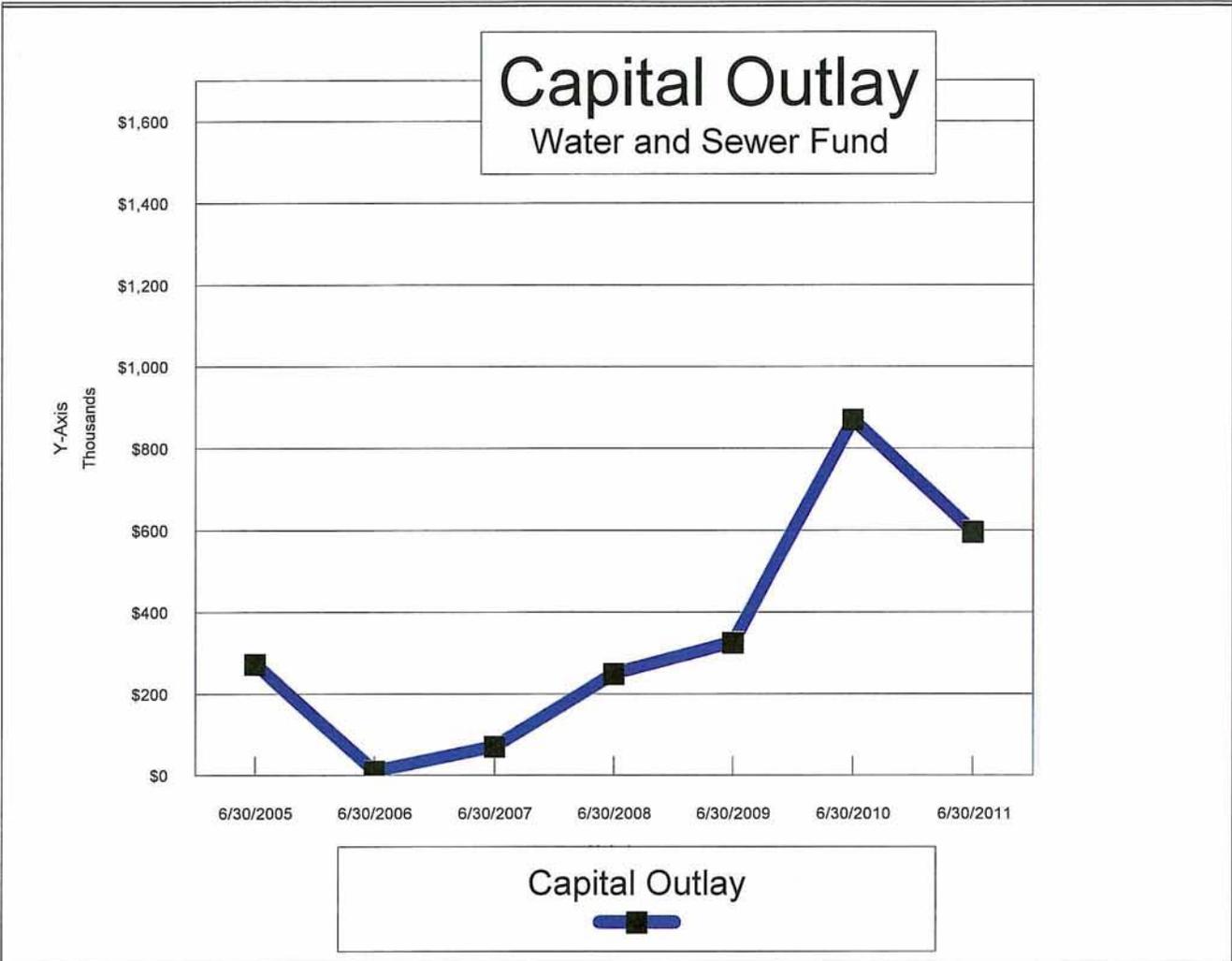
	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Water & Sewer Operating Exp	\$2,203,890	\$2,329,485	\$2,340,293	\$2,599,578	\$3,023,931	\$2,920,800	\$2,927,900
Water & Sewer Operating Exp in Constant Dollars	\$2,203,890	\$2,252,887	\$2,209,908	\$2,363,253	\$2,746,531	\$2,589,362	\$2,572,847

**Warning Trend:** Increase in water and sewer operating expenditures (constant dollars).

**Formula:** Water and sewer operating expenditures in constant dollars.

**Description:** Water and Sewer operating expenditures includes all regular operations and maintenance. It does not include any capital improvements. Operating expenditures in constant dollars should remain relatively consistent over the years if the city is providing the same level of services and wholesale prices from the City of Grand Rapids do not substantially increase. However a sharp decrease in operating expenditures for a number of years could indicate the City is not keeping up with regular maintenance and could have a substantial unfunded liability in future years.

**Analysis:** Operating expenditures have increased significantly in recent years. This is due to increases in wholesale water and sewer rate increases from Grand Rapids. The City of East Grand Rapids has had to raise commodity rates to residents to offset these increases.



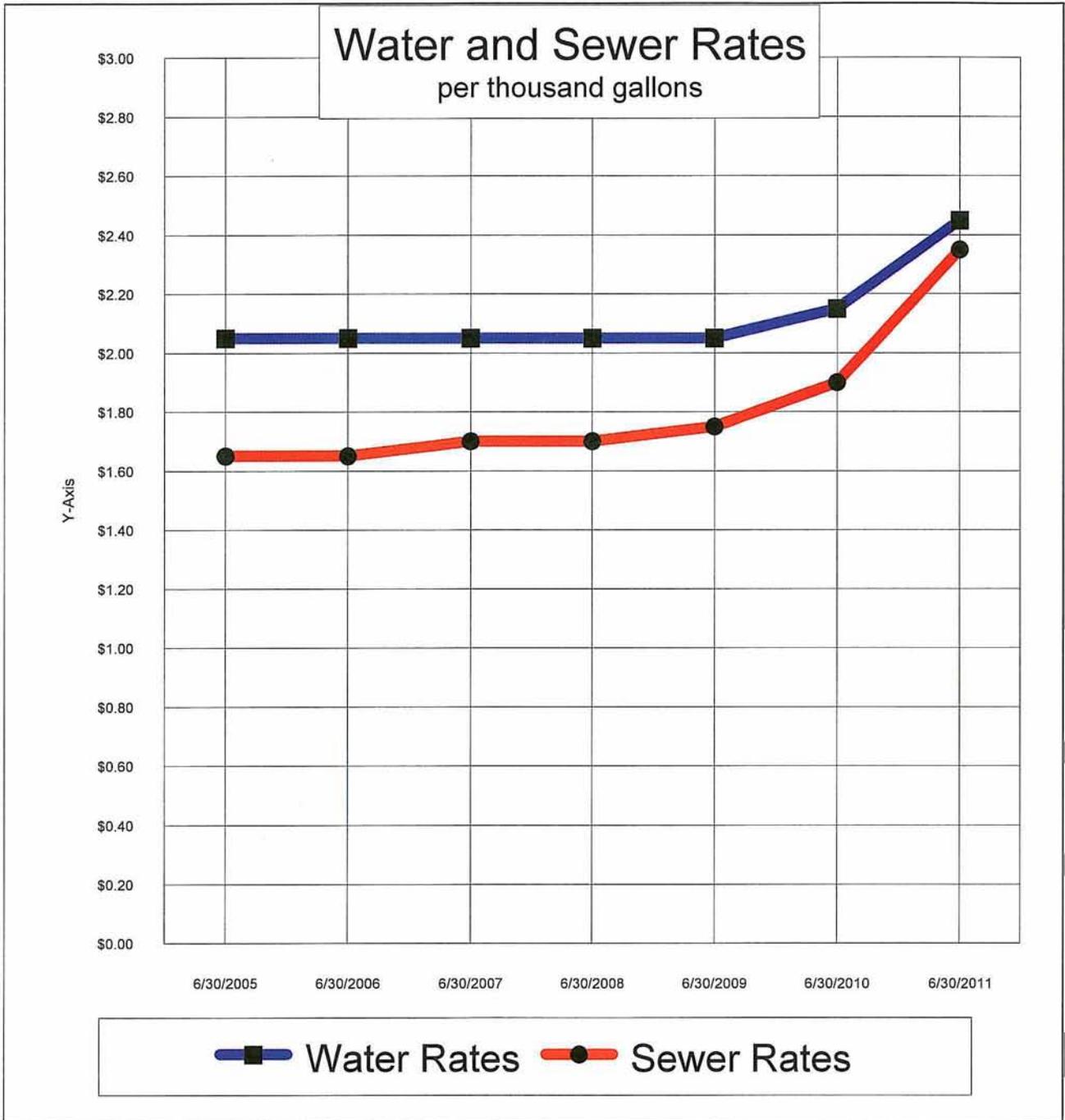
	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Capital Outlay	\$271,897	\$9,512	\$70,309	\$248,293	\$324,548	\$870,040	\$595,800

**Warning Trend:** A decline in capital outlay

**Formula:** Capital Outlay

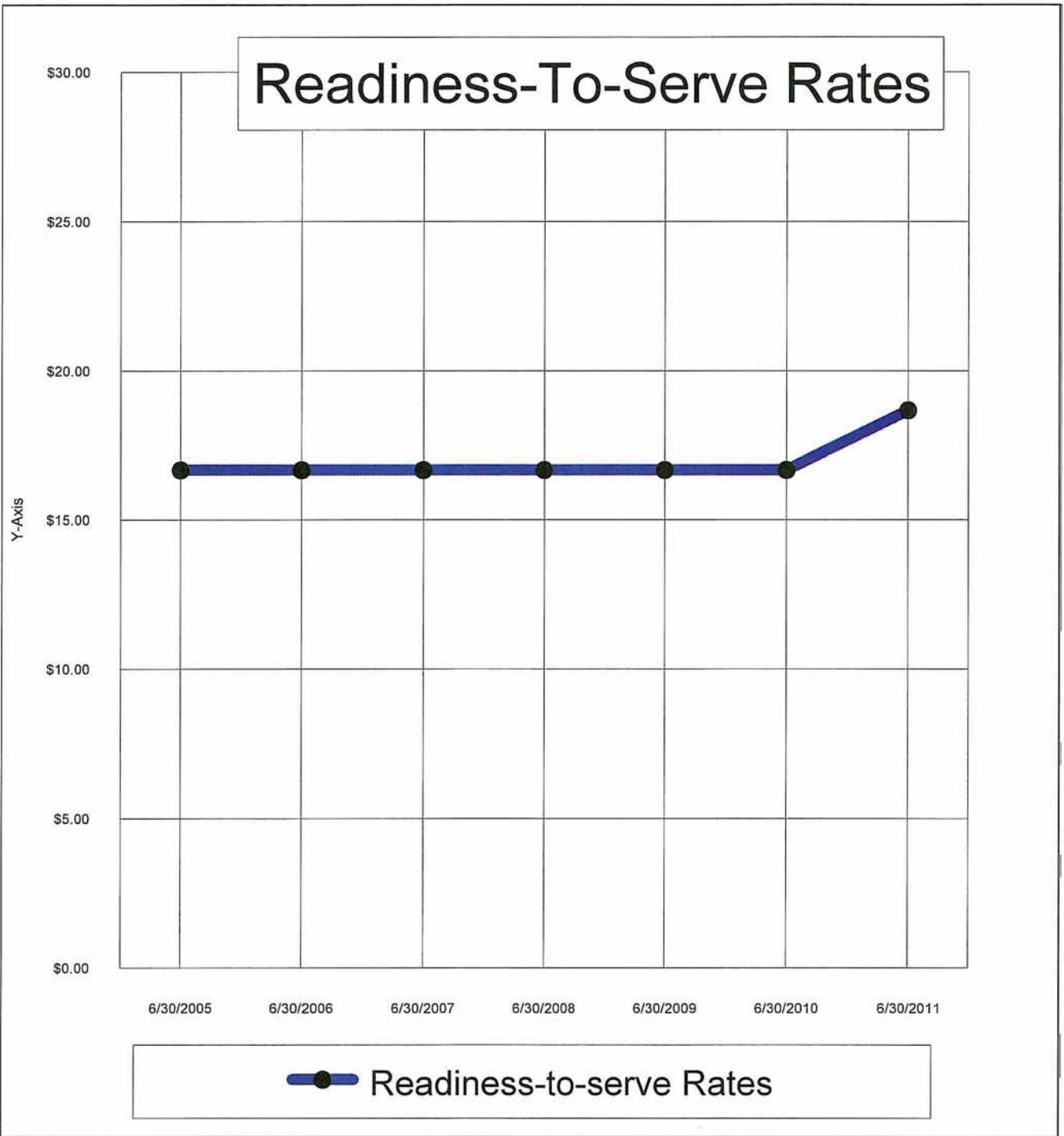
**Description:** The purpose of capital outlay in the Water and Sewer Fund is to maintain and update the City's infrastructure. If the amount of capital outlay declines over a long period of time the City may be deferring capital outlay needs which can result in inefficient or obsolete infrastructure. This could result in costly repairs or a large unfunded liability.

**Analysis:** Capital projects have been deferred over the past several years due to other large City projects. In addition \$400,000 of capital money has been dedicated toward the construction of a new City Services building. There were several large projects completed in FYE 6/30/2010.



	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Water Rates	\$2.05	\$2.05	\$2.05	\$2.05	\$2.05	\$2.15	\$2.45
Sewer Rates	\$1.65	\$1.65	\$1.70	\$1.70	\$1.75	\$1.90	\$2.35

In FYE 6/30/2011 there is a \$.45 sewer rate increase and a \$.30 water rate increase. The rate increases are to offset rate increases from the City of Grand Rapids for wholesale costs.



	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$18.67

The readiness-to-serve charges in the analysis are for the base readiness-to-serve charge for 0 - 7,000 gallons of consumption. In FYE 6/30/2000 a change is made in the way readiness-to-serve rates are computed. Beginning in FYE 6/30/2000 readiness-to-serve is based upon current month water usage with a base of \$16.67 for 7,000 gallons of usage. In FYE 6/30/2011 there is a \$2.00 per month increase on the base readiness-to-serve rate. Prior to this rate increase readiness-to-serve rates remained constant for the past ten years.

## FY 2010/11 BUDGET TOTAL REVENUES

### 592 WATER/SEWER FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>600 CHARGES FOR CURRENT SERVICES</u></b>						
5480 FEDERAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6400 WATER READINESS	\$1,134,144.00	\$1,100,000.00	\$1,100,000.00	\$1,190,000.00	90,000.00	8.18%
6420 METERED WATER SALES	807,425.00	890,000.00	810,000.00	980,000.00	90,000.00	10.11%
6460 SEWAGE DISPOSAL CHARG	525,047.00	540,000.00	535,000.00	705,000.00	165,000.00	30.56%
6470 WATER TAPS	-400.00	1,200.00	2,200.00	1,200.00	0.00	100.00%
6540 MISC. OPERATING INCOM	1,600.00	4,000.00	8,000.00	4,000.00	0.00	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$2,467,816.00</u></b>	<b><u>\$2,535,200.00</u></b>	<b><u>\$2,455,200.00</u></b>	<b><u>\$2,880,200.00</u></b>	<b><u>\$345,000.00</u></b>	<b><u>13.61%</u></b>
<b><u>655 FINES AND FORFEITS</u></b>						
6570 PENALTIES & INTEREST	\$41,318.00	\$40,000.00	\$50,000.00	\$40,000.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$41,318.00</u></b>	<b><u>\$40,000.00</u></b>	<b><u>\$50,000.00</u></b>	<b><u>\$40,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>664 INTEREST AND RENTS</u></b>						
6650 INTEREST ON INVESTMENT	\$72,429.00	\$10,000.00	\$7,000.00	\$1,000.00	(\$9,000.00)	(90.00%)
<b>DEPARTMENT TOTALS:</b>	<b><u>\$72,429.00</u></b>	<b><u>\$10,000.00</u></b>	<b><u>\$7,000.00</u></b>	<b><u>\$1,000.00</u></b>	<b><u>(\$9,000.00)</u></b>	<b><u>(90.00%)</u></b>
<b><u>669 OPERATION TRANSFERS</u></b>						
6860 TRANSFER FROM MERF	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$100,000.00</u></b>	<b><u>\$100,000.00</u></b>	<b><u>100.00%</u></b>
<b>TOTAL REVENUE</b>	<b><u>\$2,581,563.00</u></b>	<b><u>\$2,585,200.00</u></b>	<b><u>\$2,512,200.00</u></b>	<b><u>\$3,021,200.00</u></b>	<b><u>\$436,000.00</u></b>	<b><u>16.87%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 592 WATER/SEWER FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>540 SOURCE OF SUPPLY</u></b>						
8010 CONTRACTUAL SERVICES	\$857,010.00	\$980,000.00	\$900,000.00	\$980,000.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$857,010.00</u></b>	<b><u>\$980,000.00</u></b>	<b><u>\$900,000.00</u></b>	<b><u>\$980,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>542 MAINS AND HYDRANTS</u></b>						
7040 BEEPER	\$11,916.00	\$13,000.00	\$12,000.00	\$13,000.00	\$0.00	0.00%
7060 SALARIES & WAGES PERM	149,714.00	109,100.00	107,100.00	109,100.00	0.00	0.00%
7070 SALARIES & WAGES TEMP	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	21,157.00	20,000.00	20,000.00	20,000.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	13,332.00	9,900.00	9,700.00	9,900.00	0.00	0.00%
7160 WORKER'S COMPENSATION	2,708.00	6,500.00	3,200.00	3,200.00	(3,300.00)	(50.77%)
7170 HEALTH CARE	26,600.00	26,600.00	26,600.00	26,600.00	0.00	0.00%
7190 PENSION	4,803.00	5,000.00	5,000.00	5,000.00	0.00	0.00%
7400 OPERATING SUPPLIES	74,004.00	63,000.00	63,000.00	63,000.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
9300 REPAIRS & MAINTENANCE	1,872.00	1,000.00	600.00	1,000.00	0.00	0.00%
9470 AUTO EXPENSE	47,617.00	45,000.00	45,000.00	45,000.00	0.00	0.00%
9560 DUES & SUBSCRIPTIONS	1,009.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
9570 PROFESSIONAL DEVLOPMENT	1,603.00	3,000.00	1,500.00	2,000.00	(1,000.00)	(33.33%)
9700 CAPITAL EXPENDITURES	\$46,378.00	\$20,000.00	\$20,000.00	\$0.00	(20,000.00)	(100.00%)
9701 SMALL CAPITAL	768.00	0.00	0.00	0.00	0.00	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$403,481.00</u></b>	<b><u>\$323,100.00</u></b>	<b><u>\$314,700.00</u></b>	<b><u>\$298,800.00</u></b>	<b><u>(\$24,300.00)</u></b>	<b><u>(7.52%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 592 WATER/SEWER FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>543 METERS</u></b>						
7060 SALARIES & WAGES PERM	\$33,546.00	\$38,000.00	\$38,000.00	\$38,000.00	\$0.00	0.00%
7090 SALARIES & WAGES OVT	137.00	300.00	300.00	300.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	2,501.00	3,000.00	3,000.00	3,000.00	0.00	0.00%
7160 WORKER'S COMPENSATION	1,550.00	2,900.00	1,900.00	1,900.00	(1,000.00)	(34.48%)
7170 HEALTH CARE	14,500.00	14,500.00	14,500.00	14,500.00	0.00	0.00%
7190 PENSION	5,843.00	6,200.00	6,200.00	6,200.00	0.00	0.00%
7400 OPERATING SUPPLIES	3,522.00	4,000.00	4,000.00	4,000.00	0.00	0.00%
9300 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
9470 AUTO EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	<u>2,580.00</u>	<u>0.00</u>	<u>3,900.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u><u>\$64,179.00</u></u></b>	<b><u><u>\$68,900.00</u></u></b>	<b><u><u>\$71,800.00</u></u></b>	<b><u><u>\$67,900.00</u></u></b>	<b><u><u>(\$1,000.00)</u></u></b>	<b><u><u>(1.45%)</u></u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 592 WATER/SEWER FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>545 METER READING AND COLLECTING</u></b>						
7060 SALARIES & WAGES PERM	\$3,477.00	\$7,500.00	\$6,100.00	\$7,500.00	\$0.00	0.00%
7090 SALARIES & WAGES OVT	0.00	0.00	0.00	0.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	268.00	600.00	500.00	500.00	(100.00)	(16.67%)
7160 WORKER'S COMPENSATION	833.00	800.00	1,000.00	1,000.00	200.00	25.00%
7170 HEALTH CARE	5,400.00	5,400.00	5,400.00	5,400.00	0.00	0.00%
7190 PENSION	3,348.00	3,200.00	3,200.00	3,200.00	0.00	0.00%
7400 OPERATING SUPPLIES	26,468.00	25,000.00	25,000.00	25,000.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	29,083.00	28,000.00	28,000.00	28,000.00	0.00	0.00%
9300 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
9470 AUTO EXPENSE	2,034.00	4,000.00	4,000.00	4,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$70,911.00</u></b>	<b><u>\$74,500.00</u></b>	<b><u>\$73,200.00</u></b>	<b><u>\$74,600.00</u></b>	<b><u>\$100.00</u></b>	<b><u>0.13%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 592 WATER/SEWER FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>550 SEWER EXPENDITURES</u></b>						
7060 SALARIES & WAGES PERM	\$106,846.00	\$90,000.00	\$90,000.00	\$90,000.00	\$0.00	0.00%
7070 SALARIES & WAGES TEMP	0.00	0.00	0.00	0.00	0.00	0.00%
7090 SALARIES & WAGES OVT	12,647.00	14,000.00	14,000.00	14,000.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	8,961.00	8,000.00	8,000.00	8,000.00	0.00	0.00%
7160 WORKER'S COMPENSATION	2,872.00	3,600.00	3,600.00	3,600.00	0.00	0.00%
7170 HEALTH CARE	27,500.00	27,500.00	27,500.00	27,500.00	0.00	0.00%
7190 PENSION	5,672.00	6,000.00	6,000.00	6,000.00	0.00	0.00%
7400 OPERATING SUPPLIES	14,082.00	34,500.00	26,700.00	34,500.00	0.00	0.00%
8010 CONTRACTUAL SERVICES	736,051.00	650,000.00	700,000.00	700,000.00	50,000.00	7.69%
8140 PUBLIC LIABILITY CLAIMS	5,444.00	10,000.00	30,000.00	10,000.00	0.00	0.00%
8200 STORM WATER PERMITS	5,024.00	6,500.00	5,500.00	5,500.00	(1,000.00)	(15.38%)
9220 ELECTRIC SERVICE	20,054.00	20,000.00	20,000.00	22,000.00	2,000.00	10.00%
9300 REPAIRS & MAINTENANCE	19,944.00	5,000.00	0.00	0.00	(5,000.00)	(100.00%)
9470 AUTO EXPENSE	47,563.00	41,000.00	41,000.00	41,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	\$0.00	\$115,000.00	\$50,000.00	\$0.00	(115,000.00)	0.00%
9701 SMALL CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$1,012,660.00</u></b>	<b><u>\$1,031,100.00</u></b>	<b><u>\$1,022,300.00</u></b>	<b><u>\$962,100.00</u></b>	<b><u>(\$69,000.00)</u></b>	<b><u>(6.69%)</u></b>

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**592 WATER/SEWER FUND  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>560 GENERAL ADMINISTRATION</u></b>						
8070 GENERAL FUND FEES	\$120,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$0.00	0.00%
9680 DEPRECIATION	304,340.00	295,000.00	295,000.00	300,000.00	5,000.00	1.69%
9685 AMORTIZATION	167,828.00	92,800.00	92,800.00	96,500.00	3,700.00	3.99%
9950 INTEREST ON NOTES	23,522.00	21,000.00	21,000.00	18,000.00	(3,000.00)	(14.29%)
9970 PAYING AGENT FEES	0.00	0.00	0.00	0.00	0.00	0.00%
9980 DEBT ISSUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$615,690.00</u></b>	<b><u>\$538,800.00</u></b>	<b><u>\$538,800.00</u></b>	<b><u>\$544,500.00</u></b>	<b><u>\$5,700.00</u></b>	<b><u>1.06%</u></b>
<b><u>965 TRANSFER TO OTHER FUNDS</u></b>						
TRANSFER TO STREETS BUILDING	<u>\$300,000.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$0.00</u>	<u>(\$100,000.00)</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$300,000.00</u></b>	<b><u>\$100,000.00</u></b>	<b><u>\$100,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>(\$100,000.00)</u></b>	<b><u>0.00%</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$3,323,931.00</u></b>	<b><u>\$3,116,400.00</u></b>	<b><u>\$3,020,800.00</u></b>	<b><u>\$2,927,900.00</u></b>	<b><u>(\$188,500.00)</u></b>	<b><u>(6.05%)</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**FUND: WEALTHY POOL DEBT SERVICE**

**FUND NO.: 305**

This fund was established to account for the bond payments on the Wealthy Pool bond issue. Each year the tax levy will be placed in this fund as revenues and the bond payment will be paid out of this fund as an expense.

Budget Issues: The normal levy for bond payments will be approximately .30 mills annually. For fiscal year 2010/11 the levy will be .26 mills. The levy in fiscal year 2009/2010 was .25 mills. The bond will be paid off in 2022.



**CITY OF EAST GRAND RAPIDS**  
**WEALTHY POOL DEBT SERVICE BUDGET SUMMARY**

	<b>FY 2008/2009 ACTUAL</b>	<b>FY 2009/2010 BUDGET</b>	<b>FY 2009/2010 ESTIMATE</b>	<b>FY 2010/2011 MGR REC</b>	<b>FY 2010/2011 APPROVE</b>
<b>REVENUES:</b>					
Current Year's Levy	\$131,389	\$133,000	\$133,000	\$137,200	\$0
Interest & Penalties	\$537	\$200	\$200	\$200	\$0
Interest on Investments	\$736	\$500	\$500	\$500	\$0
Transfer from Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$132,662</b>	<b>\$133,700</b>	<b>\$133,700</b>	<b>\$137,900</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Redemption of Notes	\$60,000	\$70,000	\$70,000	\$75,000	\$0
Interest on Notes	\$69,830	\$67,500	\$67,500	\$64,700	\$0
Debt Issue Expense	\$250	\$300	\$300	\$300	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$130,080</b>	<b>\$137,800</b>	<b>\$137,800</b>	<b>\$140,000</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$2,582</b>	<b>(\$4,100)</b>	<b>(\$4,100)</b>	<b>(\$2,100)</b>	<b>\$0</b>

**FY 2010/11 BUDGET TOTAL REVENUES**

**305 WEALTHY POOL DEBT SERVICE  
REVENUES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>400 CITY TAXES PENALTIES</u></b>						
4020 CURRENT YEAR'S LEVY	\$131,389.00	\$133,000.00	\$133,000.00	\$137,200.00	\$4,200.00	3.16%
4450 INTEREST & PENALTIES	\$537.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b>\$131,926.00</b>	<b>\$133,200.00</b>	<b>\$133,200.00</b>	<b>\$137,400.00</b>	<b>\$4,200.00</b>	<b>3.15%</b>
<b><u>664 INTEREST &amp; RENTS</u></b>						
6650 INTEREST ON INVESTMENT	\$736.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b>\$736.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$132,662.00</b>	<b>\$133,700.00</b>	<b>\$133,700.00</b>	<b>\$137,900.00</b>	<b>\$4,200.00</b>	<b>3.14%</b>

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**305 WEALTHY POOL DEBT SERVICE  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>757 WEALTHY POOL</u></b>						
9910 REDEMPTION OF NOTES	\$60,000.00	\$70,000.00	\$70,000.00	\$75,000.00	\$5,000.00	7.14%
9950 INTEREST ON NOTES	69,830.00	67,500.00	67,500.00	64,700.00	\$ (2,800.00)	-4.15%
9970 PAYING AGENT FEES	<u>250.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$130,080.00</u></b>	<b><u>\$137,800.00</u></b>	<b><u>\$137,800.00</u></b>	<b><u>\$140,000.00</u></b>	<b><u>\$2,200.00</u></b>	<b><u>1.60%</u></b>
<b>TOTAL EXPENSES</b>	<b><u>\$130,080.00</u></b>	<b><u>\$137,800.00</u></b>	<b><u>\$137,800.00</u></b>	<b><u>\$140,000.00</u></b>	<b><u>\$2,200.00</u></b>	<b><u>1.60%</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**FUND: STREETScape DEBT SERVICE**

**FUND NO.: 362**

Budget Issues: The Streetscape Debt Service Fund was established to account for bonds issued for the Wealthy streetscape in April 2005. These are 15 year bonds with final payment in 2020. There is no tax levy associated with the payments of these bonds. Funds to cover the bond payments are transferred from the Major Street Fund. These are Michigan Transportation Fund bonds guaranteed with gas tax revenues in the Major Street Fund.



Department: Streetscape Debt Service

Account No.: 362

**CITY OF EAST GRAND RAPIDS**  
**STREETSCAPE DEBT SERVICE BUDGET SUMMARY**

	<u>FY 2008/2009</u> <u>ACTUAL</u>	<u>FY 2009/2010</u> <u>BUDGET</u>	<u>FY 2009/2010</u> <u>ESTIMATE</u>	<u>FY 2010/2011</u> <u>MGR REC</u>	<u>FY2010/2011</u> <u>APPROVE</u>
<b><u>REVENUES:</u></b>					
Interest on Investments	\$53	\$100	\$100	\$100	\$0
Transfer from Major Street Fund	\$280,000	\$280,000	\$280,000	\$280,000	\$0
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$280,053</b>	<b>\$280,100</b>	<b>\$280,100</b>	<b>\$280,100</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Redemption of Notes	\$180,000	\$185,000	\$185,000	\$190,000	\$0
Interest on Notes	\$99,650	\$93,400	\$93,400	\$86,900	\$0
Debt Issue Expense	\$225	\$300	\$300	\$300	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$279,875</b>	<b>\$278,700</b>	<b>\$278,700</b>	<b>\$277,200</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$178</b>	<b>\$1,400</b>	<b>\$1,400</b>	<b>\$2,900</b>	<b>\$0</b>

**FY 2010/11 BUDGET TOTAL REVENUES**

**362 STREETSCAPE DEBT SERVICE  
REVENUES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>664 INTEREST RENTS</u></b>						
6650 INTEREST ON INVESTMENT	\$53.00	\$100.00	\$100.00	\$100.00	\$0.00	100.00%
<b>DEPARTMENT TOTALS:</b>	<b>\$53.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>100.00%</b>
<b><u>669 OPERATING TRANSFERS IN</u></b>						
6820 TRANS FROM MAJOR STREET	\$280,000.00	\$280,000.00	\$280,000.00	\$280,000.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b>\$280,000.00</b>	<b>\$280,000.00</b>	<b>\$280,000.00</b>	<b>\$280,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$280,053.00</b>	<b>\$280,100.00</b>	<b>\$280,100.00</b>	<b>\$280,100.00</b>	<b>\$0.00</b>	<b>0.00%</b>

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**362 STREETScape DEBT SERVICE  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>451 STREETScape CONSTRUCTION</u></b>						
9910 REDEMPTION OF NOTES	\$180,000.00	\$185,000.00	\$185,000.00	\$190,000.00	\$5,000.00	2.70%
9950 INTEREST ON NOTES	99,650.00	93,400.00	93,400.00	86,900.00	(6,500.00)	(6.96%)
9970 PAYING AGENT FEES	<u>225.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$279,875.00</u></b>	<b><u>\$278,700.00</u></b>	<b><u>\$278,700.00</u></b>	<b><u>\$277,200.00</u></b>	<b><u>\$ (1,500.00)</u></b>	<b><u>(0.54%)</u></b>
<b>TOTAL EXPENSES</b>	<b><u>\$279,875.00</u></b>	<b><u>\$278,700.00</u></b>	<b><u>\$278,700.00</u></b>	<b><u>\$277,200.00</u></b>	<b><u>\$ (1,500.00)</u></b>	<b><u>(0.54%)</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**FUND: MUNICIPAL COMPLEX DEBT SERVICE**

**FUND NO.: 372**

This fund was established to account for the bond payments on the Municipal Complex bond issue. Each year the tax levy will be placed in this fund as revenues and the bond payment will be paid out of this fund as an expense.

The required millage levy for debt service payments in 2010-2011 will be .95 mills. In fiscal year 2009-2010 the millage levied was .97 mills.



**CITY OF EAST GRAND RAPIDS**  
**MUNICIPAL COMPLEX DEBT SERVICE BUDGET SUMMARY**

	<u>FY 2008/2009</u> <u>ACTUAL</u>	<u>FY 2009/2010</u> <u>BUDGET</u>	<u>FY 2009/2010</u> <u>ESTIMATE</u>	<u>FY 2010/2011</u> <u>MGR REC</u>	<u>FY2010/2011</u> <u>APPROVE</u>
<b><u>REVENUES:</u></b>					
Current Year's Levy	\$473,043	\$519,200	\$519,200	\$501,400	\$0
Interest & Penalties	\$1,931	\$1,000	\$1,000	\$1,000	\$0
Transfer from Municipal Comp	\$10,000	\$0	\$0	\$0	\$0
Interest on Investments	\$2,551	\$2,000	\$1,500	\$1,000	\$0
<b>TOTAL REVENUES</b>	<b>\$487,525</b>	<b>\$522,200</b>	<b>\$521,700</b>	<b>\$503,400</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Redemption of Notes	\$110,000	\$110,000	\$110,000	\$110,000	\$0
Interest on Notes	\$398,189	\$394,900	\$394,900	\$391,100	\$0
Debt Issue Expense	\$225	\$300	\$300	\$300	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$508,414</b>	<b>\$505,200</b>	<b>\$505,200</b>	<b>\$501,400</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$20,889)</b>	<b>\$17,000</b>	<b>\$16,500</b>	<b>\$2,000</b>	<b>\$0</b>

**FY 2010/11 BUDGET TOTAL REVENUES**

**372 MUNICIPAL COMPLEX DEBT SERVICE  
REVENUES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>400 CITY TAXES PENALTIES</u></b>						
4020 CURRENT YEAR'S LEVY	\$473,043.00	\$519,200.00	\$519,200.00	\$501,400.00	(\$17,800.00)	(3.43%)
4450 INTEREST & PENALTIES	<u>\$1,931.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$474,974.00</u></b>	<b><u>\$520,200.00</u></b>	<b><u>\$520,200.00</u></b>	<b><u>\$502,400.00</u></b>	<b><u>(\$17,800.00)</u></b>	<b><u>(3.42%)</u></b>
<b><u>664 INTEREST &amp; RENTS</u></b>						
6650 INTEREST ON INVESTMENT	<u>\$2,551.00</u>	<u>\$2,000.00</u>	<u>\$1,500.00</u>	<u>\$1,000.00</u>	<u>(\$1,000.00)</u>	<u>(50.00%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$2,551.00</u></b>	<b><u>\$2,000.00</u></b>	<b><u>\$1,500.00</u></b>	<b><u>\$1,000.00</u></b>	<b><u>(\$1,000.00)</u></b>	<b><u>(50.00%)</u></b>
<b><u>669 OPERATING TRANSFERS IN</u></b>						
6905 TRANSFER FROM MUNI COM	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$10,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$487,525.00</u></b>	<b><u>\$522,200.00</u></b>	<b><u>\$521,700.00</u></b>	<b><u>\$503,400.00</u></b>	<b><u>(\$18,800.00)</u></b>	<b><u>(3.60%)</u></b>

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**372 MUNICIPAL COMPLEX DEBT SERVICE  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>757 DEBT SERVICE</u></b>						
9910 REDEMPTION OF NOTES	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$0.00	0.00%
9950 INTEREST ON NOTES	398,189.00	394,900.00	394,900.00	391,100.00	(3,800.00)	(0.96%)
9970 PAYING AGENT FEES	<u>225.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$508,414.00</u></b>	<b><u>\$505,200.00</u></b>	<b><u>\$505,200.00</u></b>	<b><u>\$501,400.00</u></b>	<b><u>(\$3,800.00)</u></b>	<b><u>(0.75%)</u></b>
<b>TOTAL EXPENSES</b>	<b><u>\$508,414.00</u></b>	<b><u>\$505,200.00</u></b>	<b><u>\$505,200.00</u></b>	<b><u>\$501,400.00</u></b>	<b><u>(\$3,800.00)</u></b>	<b><u>(0.75%)</u></b>

**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**FUND: MUNICIPAL COMPLEX CAPITAL PROJECT      FUND NO.: 470**

This fund was established to account for the Municipal Complex/Library renovation project. It reflects the proceeds of the bond issue in FYE 2004/2005 and accounts for the expenses of the construction project. In FYE 2007/2008 the Solar Panel project was added to this fund. Any remaining balance will be transferred to the debt service and this fund will be closed in FYE 2010/2011.



**CITY OF EAST GRAND RAPIDS**  
**MUNICIPAL COMPLEX CAPITAL PROJECT BUDGET SUMMARY**

	FY 2008/2009 ACTUAL	FY 2009/2010 BUDGET	FY 2009/2010 ESTIMATE	FY 2010/2011 MGR REC	FY 2010/2011 APPROVE
<b>REVENUES:</b>					
Interest on Investments	\$812	\$0	\$100	\$0	\$0
Donations	\$147,000	\$0	\$0	\$0	\$0
Contributions from Other Funds	\$0	\$0	\$0	\$0	\$0
Solar Panel Donations	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$147,812</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Capital Expenditures	\$8,938	\$23,500	\$23,500	\$0	\$0
Transfer to General Fund	\$30,000	\$0	\$0	\$0	\$0
Transfer to Debt Service	\$10,000	\$0	\$0	\$0	\$0
Transfer to MERF	\$147,000	\$0	\$0	\$0	\$0
Solar Panel Project	\$26,722	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$222,660</b>	<b>\$23,500</b>	<b>\$23,500</b>	<b>\$0</b>	<b>\$0</b>

**FY 2010/11 BUDGET TOTAL REVENUES**

**470 MUNICIPAL COMPLEX CAPITAL PROJECT  
REVENUES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>664 INTEREST &amp; RENTS</u></b>						
6650 INTEREST ON INVESTMENT	\$812.00	\$0.00	\$100.00	\$0.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$812.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$100.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>695 OTHER FINANCING SOURCE</u></b>						
6980 PROCEEDS FROM BONDS/N	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>696 CONTRIBUTIONS FROM OTHER SOURCES</u></b>						
6301 SOLAR PANEL DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6301 DONATIONS	\$147,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$147,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>699 OPERATING TRANSFERS IN</u></b>						
6960 CONTRIBUTION FROM OTHE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>100.00%</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$147,812.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$100.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>100.00%</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 470 MUNICIPAL COMPLEX CAPITAL PROJECT EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>262 LIBRARY/MUNICIPAL COMPLEX</u></b>						
9700 CAPITAL EXPENDITURES	\$8,938.00	\$23,500.00	\$23,500.00	\$0.00	(\$23,500.00)	0.00%
9703 SOLAR PANEL PROJECT	\$26,722.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
9980 DEBT ISSUE EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$35,660.00</u></b>	<b><u>\$23,500.00</u></b>	<b><u>\$23,500.00</u></b>	<b><u>\$0.00</u></b>	<b><u>(\$23,500.00)</u></b>	<b><u>(100.00%)</u></b>
<b><u>965 TRANSFERS TO OTHER FUNDS</u></b>						
9795 TRANSFER TO GENERAL FUN	30,000.00	0.00	0.00	0.00	0.00	0.00%
9900 TRANSFER TO DEBT SERVIC	10,000.00	0.00	0.00	1,000.00	1,000.00	0.00%
9860 TRANSFER TO MERF	<u>147,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$187,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$1,000.00</u></b>	<b><u>\$1,000.00</u></b>	<b><u>0.00%</u></b>
<b>TOTAL EXPENSES</b>	<b><u>\$222,660.00</u></b>	<b><u>\$23,500.00</u></b>	<b><u>\$23,500.00</u></b>	<b><u>\$1,000.00</u></b>	<b><u>(\$22,500.00)</u></b>	<b><u>(95.74%)</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**FUND: STREETS BUILDING CAPITAL PROJECT**

**FUND NO.: 474**

This fund was established to account for the Streets and Utilities Building project. It reflects the transfers from the General, Water/Sewer and MERF Funds. Once the project begins, this fund will account for all project costs. In FYE 2008/09 \$1,200,000 was transferred into this fund. In FYE 2009/10 \$200,000 was transferred into this fund from Water/Sewer Fund and MERF Fund. This project will be completed in FYE 6/30/2011.



Department: Streets Building Capital Project

Account No.: 474

**CITY OF EAST GRAND RAPIDS**  
**STREETS BUILDING CAPITAL PROJECT BUDGET SUMMARY**

	<u>FY 2008/2009</u> <u>ACTUAL</u>	<u>FY 2009/2010</u> <u>BUDGET</u>	<u>FY 2009/2010</u> <u>ESTIMATE</u>	<u>FY 2010/2011</u> <u>MGR REC</u>	<u>FY 2010/2011</u> <u>APPROVE</u>
<b>REVENUES:</b>					
Interest on Investments	\$2,886	\$12,000	\$9,000	\$1,000	\$0
CDBG Block Grant	\$0	\$0	\$0	\$50,000	\$0
Joint Facilities Contribution	\$0	\$0	\$0	\$40,000	\$0
Transfer from General Fund	\$600,000	\$0	\$0	\$0	\$0
Transfer from Water/Sewer Fund	\$300,000	\$100,000	\$100,000	\$0	\$0
Transfer from Merf Fund	\$300,000	\$100,000	\$100,000	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$1,202,886</b>	<b>\$212,000</b>	<b>\$209,000</b>	<b>\$91,000</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Capital Expenditures	\$0	\$10,000	\$15,000	\$1,485,700	\$0
Transfer to General Fund	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$1,485,700</b>	<b>\$0</b>

**FY 2010/11 BUDGET TOTAL REVENUES**

**474 STREETS & UTILITIES BUILDING FUND  
REVENUES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>669 OPERATING TRANSFERS IN</u></b>						
6650 INTEREST ON INVESTMENT	\$2,886.00	\$12,000.00	\$9,000.00	\$1,000.00	(\$11,000.00)	(91.67%)
6540 CDBG BLOCK GRANT	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	100.00%
6303 JOINT FACILITIES CONTR	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	100.00%
6810 TRANSFER FROM GENERAL FU	\$600,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6850 TRANS FROM WATER/SEWER I	\$300,000.00	\$100,000.00	\$100,000.00	\$0.00	(\$100,000.00)	(100.00%)
6860 TRANSFER FROM MERF FUND	<u>\$300,000.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$0.00</u>	<u>(\$100,000.00)</u>	<u>(100.00%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$1,202,886.00</u></b>	<b><u>\$212,000.00</u></b>	<b><u>\$209,000.00</u></b>	<b><u>\$91,000.00</u></b>	<b><u>(\$121,000.00)</u></b>	<b><u>(57.08%)</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$1,202,886.00</u></b>	<b><u>\$212,000.00</u></b>	<b><u>\$209,000.00</u></b>	<b><u>\$91,000.00</u></b>	<b><u>(\$121,000.00)</u></b>	<b><u>(57.08%)</u></b>

**FY 2010/11 BUDGET TOTAL EXPENDITURES**

**474 STREETS & UTILITIES BUILDING FUND  
EXPENDITURES**

<b>Account Description</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Estimate</b>	<b>2010/11 CM Rec.</b>	<b>Dollar Change</b>	<b>% Change</b>
<b><u>265 CITY BUILDINGS</u></b>						
9700 CAPITAL EXPENDITURES	<u>0.00</u>	<u>10,000.00</u>	<u>15,000.00</u>	<u>1,485,700.00</u>	<u>1,475,700.00</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$0.00</u></b>	<b><u>\$10,000.00</u></b>	<b><u>\$15,000.00</u></b>	<b><u>\$1,485,700.00</u></b>	<b><u>\$1,475,700.00</u></b>	<b><u>100.00%</u></b>
 <b>TOTAL EXPENSES</b>	 <b><u>\$0.00</u></b>	 <b><u>\$10,000.00</u></b>	 <b><u>\$15,000.00</u></b>	 <b><u>\$1,485,700.00</u></b>	 <b><u>\$1,475,700.00</u></b>	 <b><u>100.00%</u></b>

**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**FUND: HEALTH CARE**

**FUND NO.: 677**



Budget Issues: The total Health Care Fund budget is \$1,343,400 which is \$16,900 more than last fiscal year.

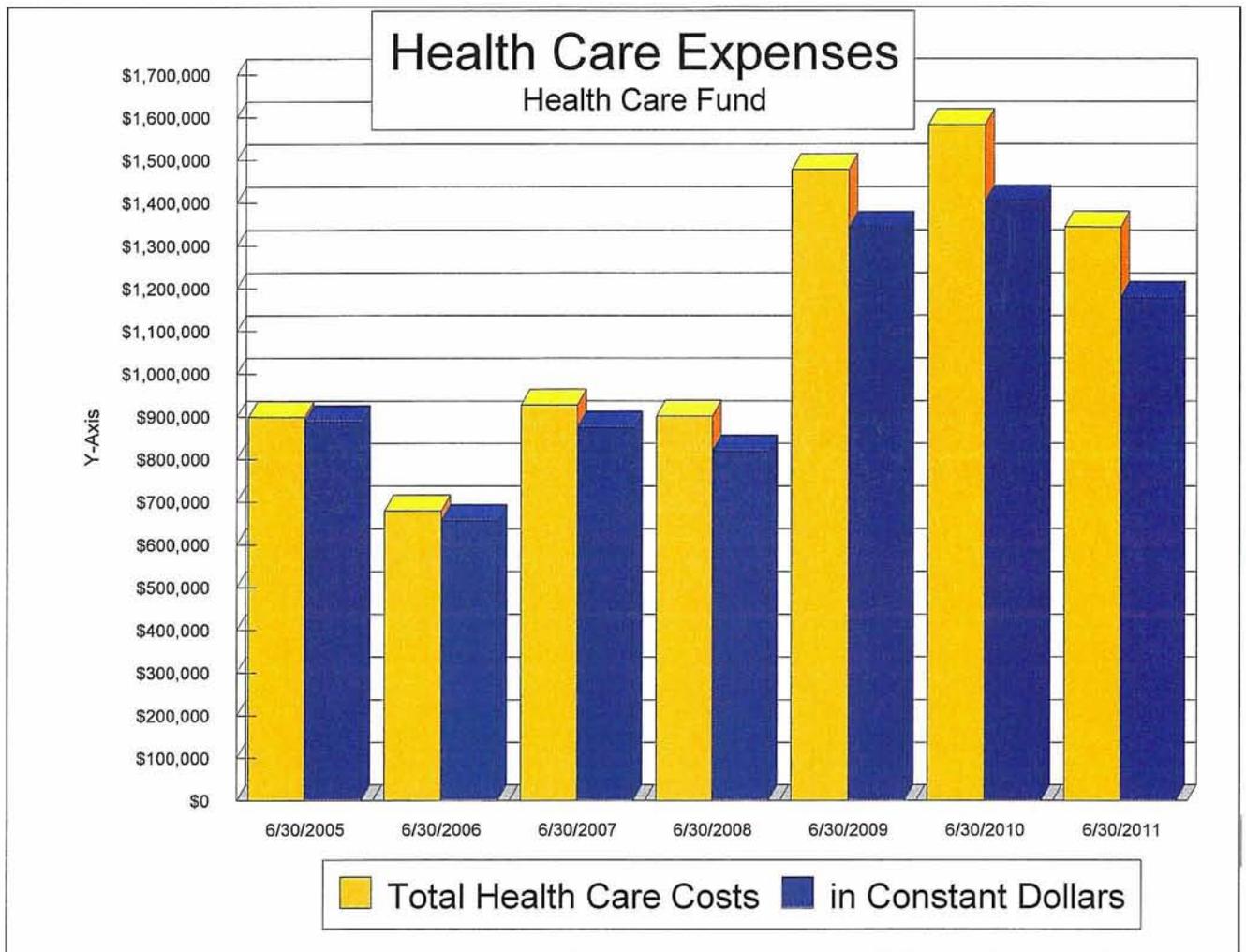
The City has implemented Governmental Accounting Standards Board (GASB) Statements 43 and 45 which requires that the City account for liabilities incurred for retiree health care benefits. This requires that the City place an actuarial determined amount in a Trust established specifically to accumulate assets for retiree health care benefits (OPEB Trust). The actuarial determined amount for Fiscal year 2010/2011 has not been determined yet.

Included in Contractual Services (8010) is \$11,200 to pay for an actuarial study to determine required funding into the OPEB trust for the next three years. The budget includes an estimate of \$200,000 to fund this required contribution in 2010/2011.

The contribution to other funds was decreased slightly this fiscal year. Due to several positions being eliminated in the City, the actual number of covered employees has decreased. As the City is self-insured it is important to have a reserve balance in this fund due to fluctuating health care costs. Even with the transfers to the OPEB trust the fund balance is expected to be over \$200,000.

## CITY OF EAST GRAND RAPIDS HEALTH CARE FUND BUDGET SUMMARY

	<u>FY 2008/2009 ACTUAL</u>	<u>FY 2009/2010 BUDGET</u>	<u>FY 2009/2010 ESTIMATED</u>	<u>FY 2010/2011 MGR REC</u>	<u>FY 2010/2011 APPROVED</u>
<b><u>REVENUES:</u></b>					
Interest on Investments	\$23,415	\$2,000	\$4,000	\$1,000	\$0
Contributions from other Funds	\$1,088,400	\$1,088,400	\$1,088,400	\$1,037,200	\$0
Insurance Reimbursements	\$50,319	\$18,000	\$220,000	\$18,000	\$0
Miscellaneous Revenues	\$0	\$0	\$300	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$1,162,134</b>	<b>\$1,108,400</b>	<b>\$1,312,700</b>	<b>\$1,056,200</b>	<b>\$0</b>
<b><u>EXPENDITURES</u></b>					
Transfer to OPEB Trust	\$434,622	\$232,100	\$232,100	\$200,000	\$0
Contractual Services	\$3,810	\$6,200	\$4,000	\$17,200	\$0
Medical, Dental, Flex Admin Fees	\$32,367	\$36,000	\$32,000	\$36,000	\$0
Stop-Loss Premiums	\$188,563	\$214,100	\$203,000	\$214,100	\$0
Life and AD&D Premiums	\$28,323	\$33,100	\$32,000	\$33,100	\$0
Medical Claims	\$700,953	\$720,000	\$990,000	\$750,000	\$0
Dental Claims	\$73,911	\$65,000	\$75,000	\$75,000	\$0
LTD Insurance Premiums	\$14,307	\$18,000	\$15,000	\$18,000	\$0
Wellness Committee	\$1,136	\$2,000	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,477,992</b>	<b>\$1,326,500</b>	<b>\$1,583,100</b>	<b>\$1,343,400</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$315,858)</b>	<b>(\$218,100)</b>	<b>(\$270,400)</b>	<b>(\$287,200)</b>	<b>\$0</b>
Fund Balance, beginning of year	<u>\$1,128,985</u>	<u>\$813,127</u>	<u>\$813,127</u>	<u>\$542,727</u>	<u>\$0</u>
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$813,127</u></b>	<b><u>\$595,027</u></b>	<b><u>\$542,727</u></b>	<b><u>\$255,527</u></b>	<b><u>\$0</u></b>



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Health Care Expenditures	\$899,149	\$679,487	\$927,698	\$902,095	\$1,477,992	\$1,583,100	\$1,343,400
Health Care Expenditures in Constant Dollars	\$889,149	\$657,144	\$876,013	\$820,086	\$1,342,409	\$1,403,457	\$1,180,492

**Warning Trend:** Large increases in health care costs (constant dollars).

**Formula:** Health care costs in constant dollars.

**Description:** Health care costs for all organizations have been on the rise. Health care costs that rise significantly above the inflation level could result in long-term funding problems for the City. The City is self-insured so some fluctuation is expected as the number of claims will vary from year to year.

**Analysis:** Health Care costs have risen significantly above the inflation level in past years. The City took steps to control these cost increases by implementing a Consumer Directed Health Plan with higher deductibles and an increase in prescription co-pays beginning January 1, 2005. These cost control measures have caused health care costs to level off in recent years. The large increases in the Fiscal year ends 6/30/09 and 6/30/10 is due to implementation of GASB Statements 43 and 45 and funding OPEB future retiree health care costs.

The City had an exceptionally good claims year in FYE 6/30/2006. With the City being self-insured, there will be some fluctuations from year to year.

## FY 2010/11 BUDGET TOTAL REVENUES

### 677 HEALTH CARE FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>664 INTEREST AND RENTS</u></b>						
6650 INTEREST ON INVESTMENT	<u>\$23,415.00</u>	<u>\$2,000.00</u>	<u>\$4,000.00</u>	<u>\$1,000.00</u>	<u>(\$1,000.00)</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u><u>\$23,415.00</u></u></b>	<b><u><u>\$2,000.00</u></u></b>	<b><u><u>\$4,000.00</u></u></b>	<b><u><u>\$1,000.00</u></u></b>	<b><u><u>(\$1,000.00)</u></u></b>	<b><u><u>100.00%</u></u></b>
<b><u>671 OTHER REVENUE</u></b>						
6540 MISC. OPERATING INCOME	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	100.00%
6780 HEALTH INSURANCE REIM	<u>50,319.00</u>	<u>18,000.00</u>	<u>220,000.00</u>	<u>18,000.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u><u>\$50,319.00</u></u></b>	<b><u><u>\$18,000.00</u></u></b>	<b><u><u>\$220,300.00</u></u></b>	<b><u><u>\$18,000.00</u></u></b>	<b><u><u>\$0.00</u></u></b>	<b><u><u>0.00%</u></u></b>
<b><u>696 CONTRIBUTIONS FROM OTHER FUNDS</u></b>						
6960 CONTRIBUTION FROM OTHER	<u>\$1,088,400.00</u>	<u>\$1,088,400.00</u>	<u>\$1,088,400.00</u>	<u>\$1,037,200.00</u>	<u>(\$51,200.00)</u>	<u>(4.70%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u><u>\$1,088,400.00</u></u></b>	<b><u><u>\$1,088,400.00</u></u></b>	<b><u><u>\$1,088,400.00</u></u></b>	<b><u><u>\$1,037,200.00</u></u></b>	<b><u><u>(\$51,200.00)</u></u></b>	<b><u><u>(4.70%)</u></u></b>
<b>TOTAL REVENUES</b>	<b><u><u>\$1,162,134.00</u></u></b>	<b><u><u>\$1,108,400.00</u></u></b>	<b><u><u>\$1,312,700.00</u></u></b>	<b><u><u>\$1,056,200.00</u></u></b>	<b><u><u>(\$52,200.00)</u></u></b>	<b><u><u>(4.71%)</u></u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

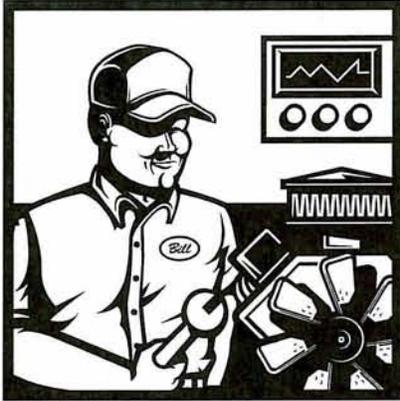
### 677 HEALTH CARE FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>852 HEALTH CARE ADMINISTRATION</u></b>						
8010 CONTRACTUAL SERVICES	\$3,810.00	\$6,200.00	\$4,000.00	\$17,200.00	\$11,000.00	177.42%
8290 MEDICAL, DENTAL, FLEX	32,367.00	36,000.00	32,000.00	36,000.00	0.00	0.00%
8300 REINSURANCE PREMIUMS	188,563.00	214,100.00	203,000.00	214,100.00	0.00	0.00%
8310 LIFE AND AD&D INS.	28,323.00	33,100.00	32,000.00	33,100.00	0.00	0.00%
8340 MEDICAL CLAIMS	700,953.00	720,000.00	990,000.00	750,000.00	30,000.00	4.17%
8350 EMPLOYEE DENTAL CLAIM	73,911.00	65,000.00	75,000.00	75,000.00	10,000.00	15.38%
8370 LTD INSURANCE PREMIUM	14,307.00	18,000.00	15,000.00	18,000.00	0.00	0.00%
9540 WELLNESS COMMITTEE	1,136.00	2,000.00	0.00	0.00	(2,000.00)	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$1,043,370.00</u></b>	<b><u>\$1,094,400.00</u></b>	<b><u>\$1,351,000.00</u></b>	<b><u>\$1,143,400.00</u></b>	<b><u>\$49,000.00</u></b>	<b><u>4.48%</u></b>
<b><u>965 TRANSFERS TO OTHER FUNDS</u></b>						
9855 TRANSFER TO OPEB TRUST	\$434,622.00	\$232,100.00	\$232,100.00	\$200,000.00	\$0.00	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$434,622.00</u></b>	<b><u>\$232,100.00</u></b>	<b><u>\$232,100.00</u></b>	<b><u>\$200,000.00</u></b>	<b><u>(\$32,100.00)</u></b>	<b><u>100.00%</u></b>
<b>TOTAL EXPENSES</b>	<b><u>\$1,477,992.00</u></b>	<b><u>\$1,326,500.00</u></b>	<b><u>\$1,583,100.00</u></b>	<b><u>\$1,343,400.00</u></b>	<b><u>\$16,900.00</u></b>	<b><u>1.27%</u></b>

**CITY OF EAST GRAND RAPIDS  
DEPARTMENTAL BUDGET INFORMATION**

**FUND: MERF**

**FUND NO.: 692**



Budget Issues: Budgeted revenues in the MERF fund are \$608,700 which is \$54,000 less than last fiscal year. The decrease is in Interest on Investments due to the low interest rate environment and in the Transfer from Municipal Complex as the loan is paid back.

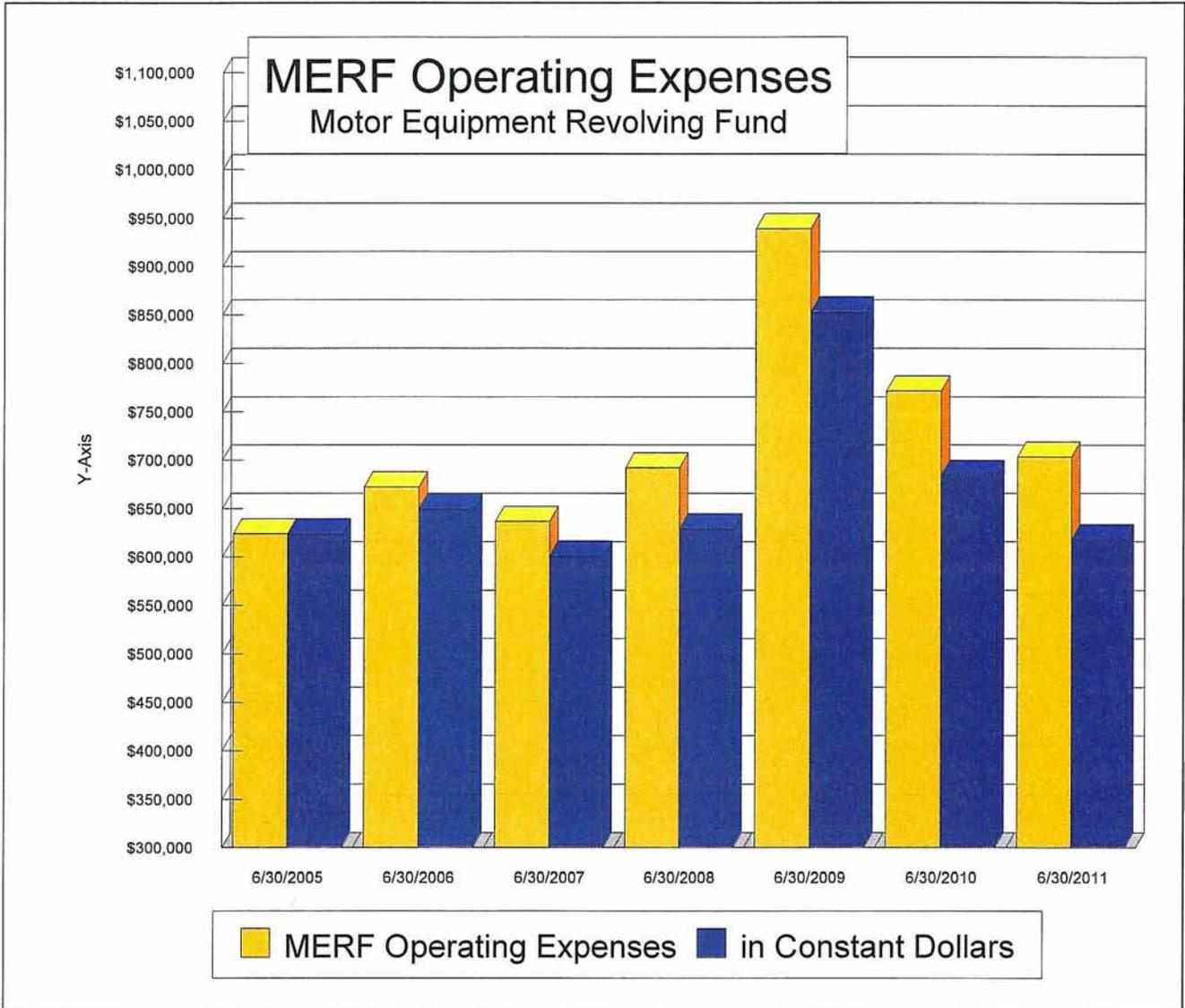
Budgeted expenditures in the MERF fund are \$703,500 which is \$130,000 less than last fiscal year. The decrease is in a transfer to the Streets Building Fund of \$100,000. The Fund had saved \$100,000 in each of the past three years towards the remodel of the Streets and Utilities building. Those funds were transferred to the Construction Fund last year.

Scheduled vehicle purchases for 2008/2009 are \$412,000.

Contributions from the other funds to the MERF Fund have remained constant for more than ten years. This is accomplished by controlling costs and extending the life of many vehicles.

**CITY OF EAST GRAND RAPIDS**  
**MOTOR EQUIPMENT REVOLVING FUND BUDGET SUMMARY**

	<u>FY 2008/2009 ACTUAL</u>	<u>FY 2009/2010 BUDGET</u>	<u>FY 2009/2010 ESTIMATE</u>	<u>FY 2010/2011 MGR REC</u>	<u>FY 2010/2011 APPROVE</u>
<b>REVENUES:</b>					
Interest on Investments	\$39,572	\$5,000	\$5,000	\$1,000	\$0
Rental Income - Variable	305,948	250,000	300,000	300,000	0
Rental Income - Fixed	302,738	302,700	302,700	302,700	0
Transfer from Municipal Complex	147,000	100,000	145,000	0	0
Sale of Used Equipment	8,000	5,000	4,000	5,000	0
<b>TOTAL REVENUES</b>	<u>\$803,258</u>	<u>\$662,700</u>	<u>\$756,700</u>	<u>\$608,700</u>	<u>\$0</u>
<b>EXPENDITURES:</b>					
Personal Services	145,858	172,000	155,700	171,000	0
Operating Supplies	239,461	239,500	203,000	215,000	0
Operating Services and Charges	254,046	322,000	313,000	317,500	0
Transfer to Streets Building	300,000	100,000	100,000	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$939,365</u>	<u>\$833,500</u>	<u>\$771,700</u>	<u>\$703,500</u>	<u>\$0</u>
<b>NET CHANGE IN FUND BALANCE</b>	(136,107)	(170,800)	(15,000)	(94,800)	0
Add:					
Depreciation	200,940	250,000	250,000	250,000	0
Less:					
Capital Acquisition	(582,967)	(152,000)	(152,000)	(412,000)	0
<b>WORKING CAPITAL INC/(DEC)</b>	<u>(\$518,134)</u>	<u>(\$72,800)</u>	<u>\$83,000</u>	<u>(\$256,800)</u>	<u>\$0</u>



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011
MERF Operating Expenses	\$624,019	\$671,997	\$636,610	\$692,186	\$939,365	\$771,700	\$703,500
MERF Operating Expenses in Constant Dollars	\$624,019	\$649,900	\$601,142	\$629,260	\$853,192	\$684,131	\$618,190

**Warning Trend:** Large increases in operating expenses (constant dollars).

**Formula:** MERF operating expenses in constant dollars.

**Description:** If there is a significant increase in MERF operating costs in constant dollars, it could indicate that vehicle repairs are on the increase and the City may be delaying replacement for too long or that in-house repairs and maintenance are not cost effective.

**Analysis:** Some fluctuations are expected as repairs and maintenance expenses will vary somewhat from one year to the next dependant on which vehicles and equipment needed major repairs in a given year. Also, in an effort to keep MERF funding as low as possible many vehicles have been pushed back a year or two in the replacement schedule. This can cause additional repair and maintenance expenses. Overall, the fund is remaining very stable and continues to adequately fund the city's fleet. The large spike in FYE 6/30/2009 is the \$300,000 transfer to the Streets and Utilities building fund and in FYE 6/30/2010 of \$100,000. There is an increase in fuel costs over the more recent years.

## FY 2010/11 BUDGET TOTAL REVENUES

### 692 MOTOR EQUIPMENT REVOLVING FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>664 INTEREST &amp; RENTS</u></b>						
6650 INTEREST ON INVESTMENT	\$39,572.00	\$5,000.00	\$5,000.00	\$1,000.00	(\$4,000.00)	(80.00%)
6670 RENTAL INCOME VARIA	305,948.00	250,000.00	300,000.00	300,000.00	50,000.00	20.00%
6790 RENTAL INCOME FIXED	<u>302,738.00</u>	<u>302,700.00</u>	<u>302,700.00</u>	<u>302,700.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$648,258.00</u></b>	<b><u>\$557,700.00</u></b>	<b><u>\$607,700.00</u></b>	<b><u>\$603,700.00</u></b>	<b><u>\$46,000.00</u></b>	<b><u>8.25%</u></b>
<b><u>671 OTHER REVENUE</u></b>						
6730 SALE OF FIXED ASSETS	<u>\$8,000.00</u>	<u>\$5,000.00</u>	<u>\$4,000.00</u>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$8,000.00</u></b>	<b><u>\$5,000.00</u></b>	<b><u>\$4,000.00</u></b>	<b><u>\$5,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>699 OPERATING TRANSFERS IN</u></b>						
6905 TRANSFER FROM MUNI COMP	<u>\$147,000.00</u>	<u>\$100,000.00</u>	<u>\$145,000.00</u>	<u>\$0.00</u>	<u>\$ (100,000.00)</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$147,000.00</u></b>	<b><u>\$100,000.00</u></b>	<b><u>\$145,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$ (100,000.00)</u></b>	<b><u>100.00%</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$803,258.00</u></b>	<b><u>\$662,700.00</u></b>	<b><u>\$756,700.00</u></b>	<b><u>\$608,700.00</u></b>	<b><u>(\$54,000.00)</u></b>	<b><u>(8.15%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 692 MOTOR EQUIPMENT REVOLVING FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>570 MOTOR EQUIPMENT EXPENDITURES</u></b>						
7060 SALARIES & WAGES PERM	\$88,886.00	\$110,000.00	\$94,900.00	\$110,000.00	\$0.00	0.00%
7090 SALARIES & WAGES OVT	3,800.00	5,000.00	5,000.00	5,000.00	0.00	0.00%
7150 EMPLOYER SOCIAL SEC	6,620.00	8,800.00	7,600.00	8,800.00	0.00	0.00%
7160 WORKER'S COMPENSATION	3,741.00	4,700.00	4,700.00	4,700.00	0.00	0.00%
7170 HEALTH CARE	37,000.00	37,000.00	37,000.00	36,000.00	(1,000.00)	(2.70%)
7190 PENSION	5,811.00	6,500.00	6,500.00	6,500.00	0.00	0.00%
7510 OP. SUP - TIRES	22,608.00	10,000.00	10,000.00	11,000.00	1,000.00	10.00%
7530 OP. SUP - OIL	6,991.00	7,000.00	6,000.00	7,000.00	0.00	0.00%
7540 OP. SUP - PARTS	82,281.00	60,000.00	50,000.00	60,000.00	0.00	0.00%
7550 OP. SUP - STEEL	2,736.00	3,000.00	2,000.00	2,000.00	(1,000.00)	(33.33%)
7560 OP. SUP - SM. TOOLS	5,736.00	6,500.00	5,000.00	5,000.00	(1,500.00)	(23.08%)
7590 OP. SUP - GARAGE	16,663.00	28,000.00	20,000.00	20,000.00	(8,000.00)	(28.57%)
7620 OP. SUP - UL GAS	63,148.00	70,000.00	65,000.00	65,000.00	(5,000.00)	(7.14%)
7630 OP. SUP - DIESEL FUEL	39,298.00	55,000.00	45,000.00	45,000.00	(10,000.00)	(18.18%)
8100 INSURANCE PREMIUMS	32,434.00	38,000.00	35,000.00	35,000.00	(3,000.00)	(7.89%)
9300 REPAIRS & MAINTENANCE	16,372.00	30,000.00	24,000.00	24,000.00	(6,000.00)	(20.00%)
9470 AUTO EXPENSE	4,300.00	4,000.00	4,000.00	4,000.00	0.00	0.00%
9680 DEPRECIATION	200,940.00	250,000.00	250,000.00	250,000.00	0.00	0.00%
9700 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00%
9701 SMALL CAPITAL	0.00	0.00	0.00	4,500.00	4,500.00	0.00%
9945 TRANSFER TO STREETS BLD	<u>300,000.00</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>0.00</u>	<u>(100,000.00)</u>	<u>100.00%</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$939,365.00</u></b>	<b><u>\$833,500.00</u></b>	<b><u>\$771,700.00</u></b>	<b><u>\$703,500.00</u></b>	<b><u>(\$130,000.00)</u></b>	<b><u>(15.60%)</u></b>

**CITY OF EAST GRAND RAPIDS**  
**DEPARTMENTAL BUDGET INFORMATION**

**FUND: SPECIAL ASSESSMENT**

**FUND NO.: 810**



Budget Issues: The Special Assessment Fund is used to account for the collection of special assessments.

There are currently three special assessments outstanding. They are for paving gravel roads on Lansing Street, Frederick Drive and Reeds Lake Blvd.. The budget reflects current year payments only.

## FY 2010/11 BUDGET TOTAL REVENUES

### 810 SPECIAL ASSESSMENT FUND REVENUES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>552 LANSING STREET</u></b>						
6720 S/A REVENUE - LANSING ST	\$2,519.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$2,519.00</u></b>	<b><u>\$2,500.00</u></b>	<b><u>\$2,500.00</u></b>	<b><u>\$2,500.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>553 FREDRICK DRIVE</u></b>						
6720 S/A REVENUE - FREDERICK I	\$3,923.00	\$3,900.00	\$3,900.00	\$3,900.00	\$0.00	0.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$3,923.00</u></b>	<b><u>\$3,900.00</u></b>	<b><u>\$3,900.00</u></b>	<b><u>\$3,900.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
<b><u>554 REEDS LAKE BLVD</u></b>						
6720 S/A REVENUE-REEDS LAKE	\$26,500.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$26,500.00</u></b>	<b><u>\$10,000.00</u></b>	<b><u>\$10,000.00</u></b>	<b><u>\$10,000.00</u></b>	<b><u>\$0.00</u></b>	<b><u>100.00%</u></b>
<b><u>664 INTEREST &amp; RENTS</u></b>						
6650 INTEREST ON INVESTMENTS	15,481.00	13,000.00	8,100.00	200.00	(\$12,800.00)	100.00%
<b>DEPARTMENT TOTALS:</b>	<b><u>\$15,481.00</u></b>	<b><u>\$13,000.00</u></b>	<b><u>\$8,100.00</u></b>	<b><u>\$200.00</u></b>	<b><u>(\$12,800.00)</u></b>	<b><u>100.00%</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$48,423.00</u></b>	<b><u>\$29,400.00</u></b>	<b><u>\$24,500.00</u></b>	<b><u>\$16,600.00</u></b>	<b><u>(\$12,800.00)</u></b>	<b><u>(43.54%)</u></b>

## FY 2010/11 BUDGET TOTAL EXPENDITURES

### 810 SPECIAL ASSESSMENT FUND EXPENDITURES

Account Description	2008/09 Actual	2009/10 Budget	2009/10 Estimate	2010/11 CM Rec.	Dollar Change	% Change
<b><u>965 TRANSFER TO OTHER FUNDS</u></b>						
9800 TRANSFER TO MAJOR STREET	\$2,000.00	\$8,400.00	\$30,300.00	\$6,400.00	(\$2,000.00)	100.00%
9794 TRANSFER TO LOCAL STREET	<u>10,000.00</u>	<u>18,000.00</u>	<u>47,300.00</u>	<u>10,000.00</u>	<u>(8,000.00)</u>	<u>(44.44%)</u>
<b>DEPARTMENT TOTALS:</b>	<b><u>\$12,000.00</u></b>	<b><u>\$26,400.00</u></b>	<b><u>\$77,600.00</u></b>	<b><u>\$16,400.00</u></b>	<b><u>(\$10,000.00)</u></b>	<b><u>(37.88%)</u></b>
 <b>TOTAL EXPENSES</b>	 <b><u>\$12,000.00</u></b>	 <b><u>\$26,400.00</u></b>	 <b><u>\$77,600.00</u></b>	 <b><u>\$16,400.00</u></b>	 <b><u>(\$10,000.00)</u></b>	 <b><u>(37.88%)</u></b>