

City of East Grand Rapids FY 2017-18

City Commission Approved Budget



CITY OF EAST GRAND RAPIDS
City Commission Approved Budget
FY 2017-18

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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 10, 2017

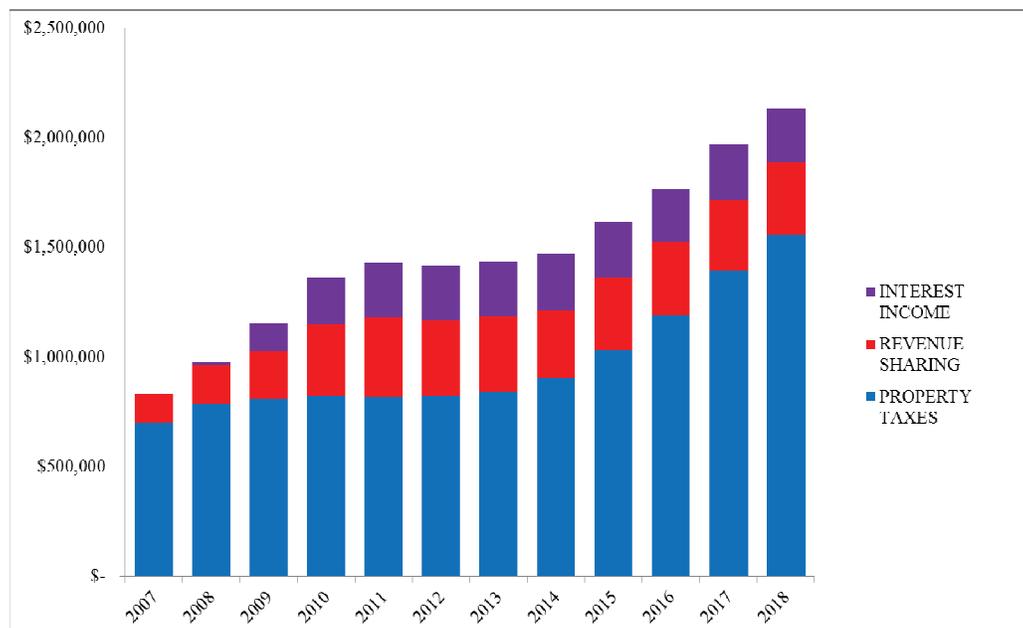
RE: FY 2017-18 City of East Grand Rapids Budget Recommendations

I am pleased to submit the FY 2017-18 City of East Grand Rapids City Manager recommended budget. It is a budget that meets the challenge of creating a balanced budget while continuing to provide a high level of services to the citizens of East Grand Rapids.

This budget is the culmination of an extensive yearly planning process that begins with the City strategic plan and culminates with staff and City Commissioners discussing and finalizing citywide goals and objectives for 2017. The budget document and the companion capital improvement program document are the final product of merging goals and objectives with the spending priorities for the city operations and capital improvement program.

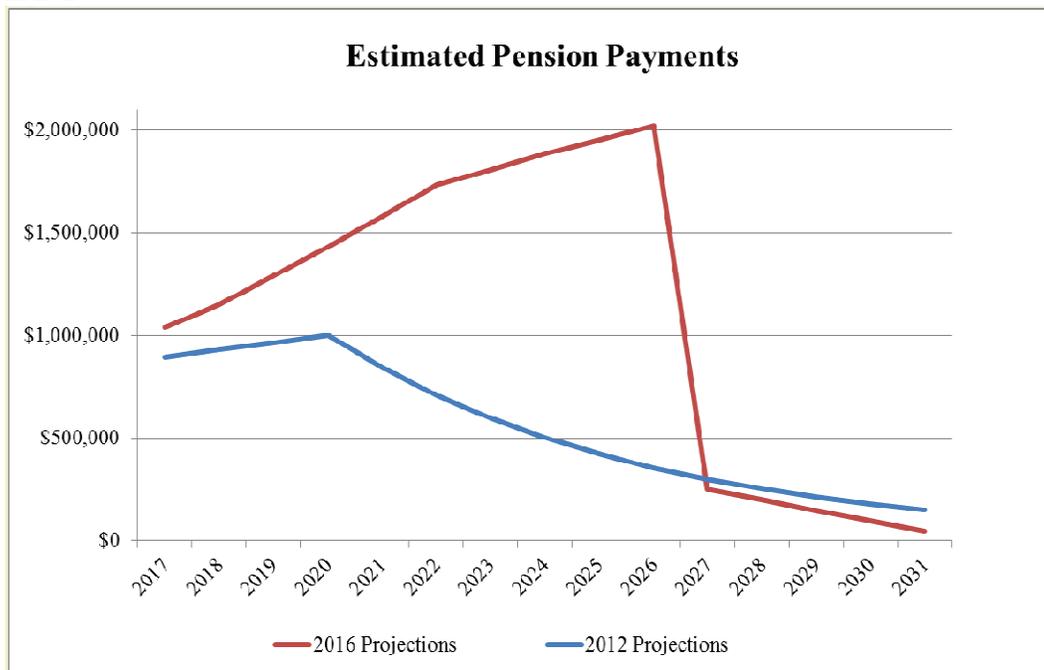
GENERAL FUND

Historically, the three largest revenue sources in the General Fund are property taxes, state shared revenues and interest income. Since 2006, revenues from these sources have been constrained by the rollback of millage rates under Headlee, reduced by state legislative cutbacks and affected by low interest rates, respectively. The following graph shows the losses realized by year for each of these sources.



General Fund property taxes for FY 2017-18 are projected to increase by \$180,000. This continues the small increase in funding since the end of the last recession in FY 2011-12, which is due to the low inflation rate and the Headlee rollback of property tax rates. The chart on page 23 shows the difference between taxable value and assessed value in more detail. One of the City's highest priorities is for the state legislature to fix the increase in Headlee property tax rollback from the yearly increase in new housing and remodeling. This could be accomplished by excluding the new housing and remodeling values from being used in Headlee rollback calculations.

For the FY 2017-18 budget, the only expenditure that continues to dramatically increase is the defined benefit pension costs in the Public Safety Department. These costs are scheduled to increase by \$162,100. The City has closed the defined benefit plan and only 8% of current employees are part of the defined benefit plan. The following is the actuarial chart showing the yearly increase in defined benefit pension costs prior to the sharp decrease in 2027.



STREET FUNDS

In the spring of 2015, voters approved a 2 mill property tax proposal in addition to the \$1 million transfer from the general fund that provides funding for street, sidewalk and storm drainage capital projects. A list of FY 2017-18 street capital projects is on pages 27-34 of the Capital Improvement Program book.

The State of Michigan has approved a gradual increase in the payments to cities for street repairs and reconstruction projects. As of this date the City has not received any additional state revenue for street repairs. When the additional state funding is received by the City, the dedicated street millage will be rolled back to match the increase in state funding.

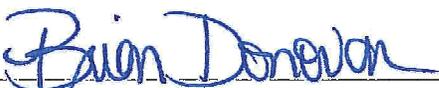
WATER AND SEWER FUND

The FY 2017-18 budget contains over \$ 1 million for water/sewer capital projects. A summary of the proposed water/sewer capital projects presented on pages 35-40 of the Capital Improvement Program book. All proposed water/sewer projects are coordinated with the street capital projects so that both are constructed at the same time.

CONCLUSION

I would like to thank Karen Mushong and all of the staff members in each department who helped prepare this budget. All City employees remain committed to continue to provide the highest level municipal services to the citizens of East Grand Rapids while working to live within the funding levels available.

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

BD/kb/9124

2017-18 CITY-WIDE GOALS AND OBJECTIVES

Review and update internal service operations in order to continue the City's strong financial position and support City employees to provide the highest quality services.

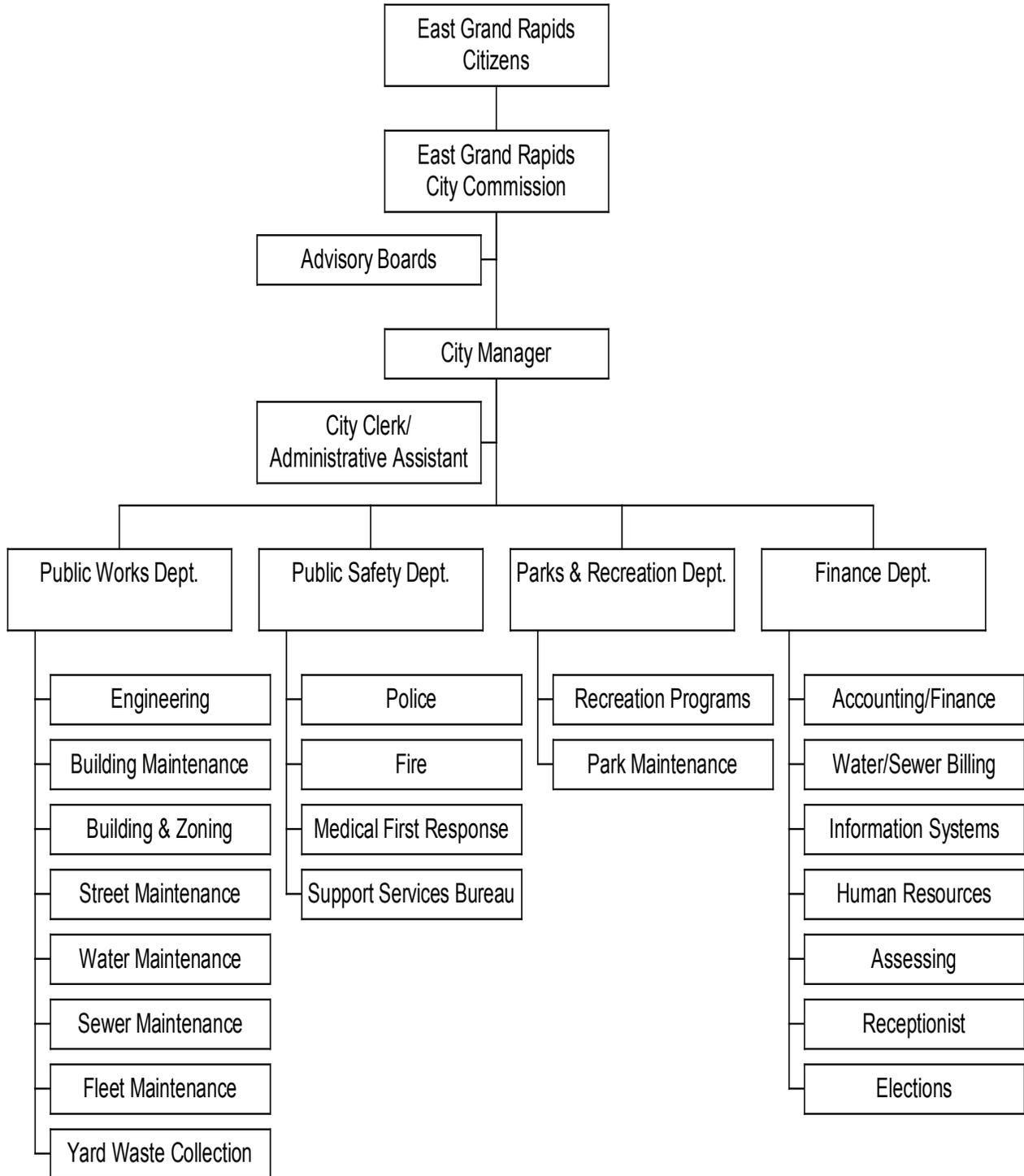
- Create a balanced budget through the examination of operations and costs and identifying alternative funding sources.
- Monitor revenues and expenditures to evaluate financial condition on a quarterly basis.
- Improve customer communication through the City's website, Facebook pages and other social media.
- Recodify the City code book on the City's website.
- Update the employee handbook.

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

- Continue cooperative operations (strategic partnerships) with the East Grand Rapids School District and other public and private organizations.
- Work with Kent County and City of Grand Rapids on a unified county-wide dispatch.
- Complete a sanitary and storm sewer study to create a 10-year capital improvement program.
- Continue to be a community with the lowest crime rate in the State of Michigan.
- Update the City's Comprehensive Master Plan, in particular the subarea Gaslight Village and Blodgett Hospital plans.
- Continue water/sewer line replacements and street resurfacing.



City of East Grand Rapids Organizational Chart



PROCEEDINGS OF THE CITY COMMISSION
CITY OF EAST GRAND RAPIDS

Special Meeting Held June 5, 2017

Mayor Seibold called the meeting to order at 7:15 p.m. in the City Commission Chambers at the East Grand Rapids Community Center and led the audience in the Pledge of Allegiance.

Present: Commissioners Dills, Duncan, Hamrick, Miller, Schad, Zagel and Mayor Seibold

Absent: None

Also Present: City Attorney Huff; City Manager Donovan; Assistant City Manager LaFave; Finance Director Mushong; Public Safety Director Herald; Parks & Recreation Director Bunn; Zoning Administrator Faasse; City Clerk Brower

2017-75. Consider request to adopt a resolution adopting the FY 2017-18 budget and setting a millage rate for FY 2017-18.

2017-75-A. Miller-Hamrick. That a resolution adopting the FY 2017-18 budget and setting the millage rate for FY 2017-18 be adopted as set forth in Exhibit "A" attached hereto.

Yeas: Dills, Duncan, Hamrick, Miller, Schad, Zagel and Seibold – 7
Nays: -0-

Mayor Seibold thanked everyone involved in the preparation and review of the annual budget.

2017-76. Consider request to adopt a resolution establishing water/sewer rates for FY 2017-18.

2017-76-A. Hamrick-Duncan. That a resolution setting water/sewer rates for the upcoming fiscal year be adopted as set forth in Exhibit "B" attached hereto.

Yeas: Dills, Duncan, Hamrick, Miller, Schad, Zagel and Seibold – 7
Nays: -0-

The meeting adjourned at 7:17 p.m., subject to the call of the Mayor until June 19, 2017.



Karen K. Brewer, City Clerk

Attachments: A – Budget adoption resolution
B – Water/Sewer rate resolution

Attachments listed above are available for inspection at the office of the City Clerk.

RESOLUTION

RESOLVED, that there be levied a tax upon all property subject to taxation by the municipal government of the City of East Grand Rapids in the City's General Fund for FY 2017-18, the total of which said amount and the amount estimated to be necessary for such purposes is hereby declared to be the sum of \$11,304,100 of which the sum of \$8,340,000 is to be raised by such levy; and that tax rate per \$1,000 valuation is hereby determined to be the maximum allowable under Headlee at a rate of 12.6817 mills;

WHEREAS, that there be levied a tax upon all property subject to taxation by the municipal government of the City of East Grand Rapids sufficient, with other resources, to pay the principal and interest on all approved millage related municipal debts for FY 2017-18;

WHEREAS, that there be levied a tax upon all property subject to taxation by the municipal government of the City of East Grand Rapids sufficient, with other resources, to complete projects in accordance with the approved street and sidewalk millage to be raised by such levy; and that tax rate per \$1,000 valuation is hereby determined to be the maximum allowable under Headlee at a rate of 1.9339 mills in FY 2017-18;

WHEREAS, the Commission may adopt general funds and special revenue funds for FY 2017-2018 as presented in the City Commission approved budget by departmental appropriation subtotal:

	<u>Revenues</u>	<u>Expenditures</u>
General Funds:		
GENERAL FUND	\$ 11,304,100	\$ 11,614,100
Special Revenue Funds:		
MAJOR STREET	\$ 1,393,000	\$ 1,243,000
LOCAL STREET	\$ 1,291,100	\$ 1,291,100
MUNICIPAL STREET	\$ 1,550,400	\$ 1,250,400
DRUG LAW ENFORCEMENT FUND	\$ 50,000	\$ 29,400

WHEREAS, the Commission may adopt the non-general funds for FY 2017-2018 as presented in the City Commission approved budget by fund total:

	<u>Revenues</u>	<u>Expenditures</u>
Other Funds:		
WEALTHY POOL DEBT SERVICE	\$ 140,900	\$ 140,900
STREETScape DEBT SERVICE	\$ 262,000	\$ 262,000
MUNICIPAL COMP DEBT SERVICE	\$ 512,600	\$ 512,600
WATER AND SEWER	\$ 4,226,800	\$ 4,661,800
HEALTH CARE	\$ 1,736,300	\$ 1,811,300
MERF	\$ 743,000	\$ 1,467,900
OPEB TRUST FUND	\$ 175,000	\$ 75,000

BE IT FURTHER RESOLVED that the City Manager, as the Chief Administrative Officer, is hereby authorized to execute transfers within departmental appropriation subtotals of the City's general funds and special revenue funds without prior authorization of the City Council, as long as each departmental appropriation subtotal authorization is not exceeded. The City Manager is further authorized to execute the line item transfers within other City Funds as long as the total budget appropriated for each fund is not exceeded. This authorization excludes major personnel changes and new capital equipment items over \$5,000 with the exception of emergency purchases. Amendments to the adopted budget will be made quarterly with adequate documentation.

RESOLUTION ADOPTING WATER/SEWER RATES

WHEREAS Section 2.83 and 2.83-1 of the City Code provides that the City Commission shall by resolution establish a consumption rate and readiness-to-serve charge for water and sewer service.

BE IT RESOLVED that for the period from July 1, 2017 through June 30, 2018 water and sewer rates shall be as follows:

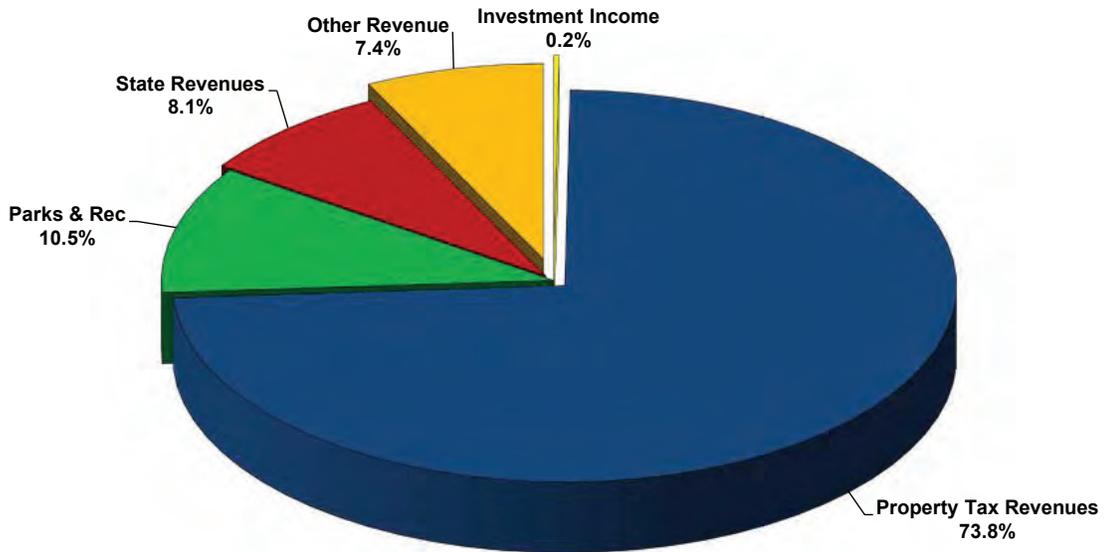
Residential		Non-Residential	
READINESS-TO-SERVE:		READINESS-TO-SERVE:	
<u>Average Monthly Consumption</u>	<u>Readiness-to-Serve Monthly Charge</u>	<u>Meter Size</u>	<u>Readiness-to-Serve Monthly Charge</u>
0 - 7,000	\$36.00	3/4"	36.00
7,001 and up	\$36.00 + \$3.00 per thousand gallons of usage over 7,000	1"	48.00
Multi-units	\$36.00 plus \$10 per unit	1-1/4"	75.00
		1-1/2"	108.00
		2"	192.00
		3"	432.00
		4"	765.00
		6"	2,304.00
	<u>Yard Meters Flat Fee:</u>		
	\$25.20 per month (plus usage)	500,000 and up (gallons per month)	Add \$3.00 per thousand gallons of usage over 500,000
	<u>Sewer Only Flat Fee:</u>		
	\$32.50 per month (no usage charge)		
COMMODITY:		COMMODITY:	
WATER:	\$2.70 per 1,000 gallons	WATER:	\$2.70 per 1,000 gallons
SEWER:	\$3.10 per 1,000 gallons	SEWER:	\$3.10 per 1,000 gallons

CITY OF EAST GRAND RAPIDS

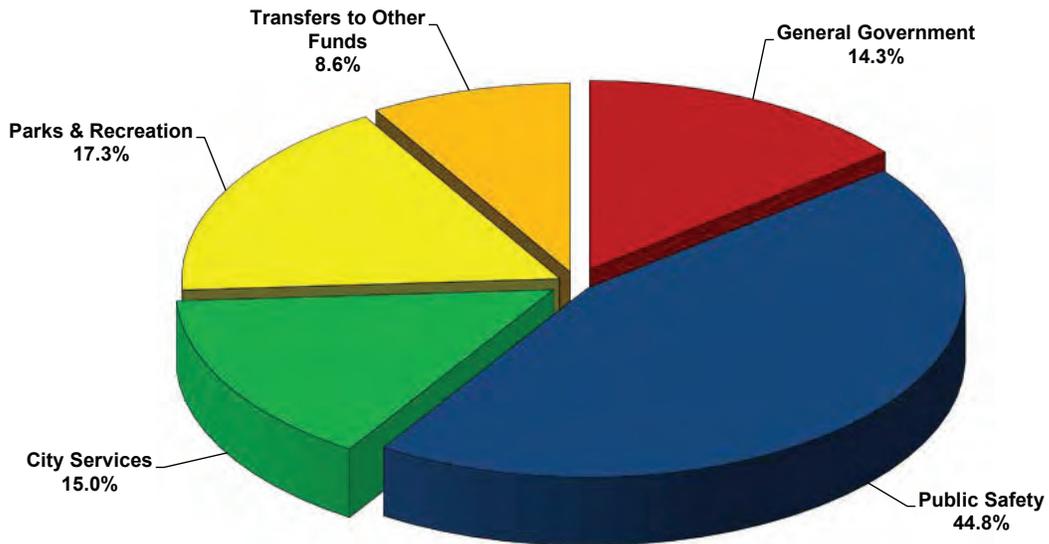
ALL FUNDS BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
REVENUES					
GENERAL FUND	\$ 10,992,392	\$ 11,080,400	\$ 11,074,000	\$ 11,304,100	\$ 11,304,100
MAJOR STREET FUND	628,618	637,000	563,200	719,000	719,000
LOCAL STREET FUND	304,251	251,200	259,100	300,100	300,100
MUNICIPAL STREET FUND	1,226,845	1,241,500	1,245,800	1,270,400	1,270,400
DRUG LAW ENFORCEMENT FUND	-	-	80,000	50,000	50,000
WEALTHY POOL DEBT SERVICE	129,533	137,300	137,300	140,900	140,900
STREETSCAPE DEBT SERVICE	-	-	-	-	-
MUNICIPAL COMPLEX DEBT SERVICE	462,412	487,900	487,900	512,600	512,600
REEDS LAKE TRAIL & CULVERT PROJECT	177,510	-	-	-	-
WATER & SEWER FUND	3,493,238	4,225,000	4,227,000	4,226,800	4,226,800
HEALTH CARE FUND	1,559,960	1,682,500	1,700,500	1,736,300	1,736,300
MOTOR EQUIP REVOLVING FUND	670,625	741,300	724,900	743,000	743,000
OPEB TRUST FUND	69,087	150,000	150,000	175,000	175,000
SPECIAL ASSESSMENT FUND	18,298	9,000	-	-	-
TOTAL REVENUES	19,732,770	20,643,100	20,649,700	21,178,200	21,178,200
TRANSFERS FROM OTHER FUNDS	2,285,506	2,801,500	2,841,500	2,207,000	2,207,000
TOTAL REVENUES AND TRANSFERS	\$ 22,018,276	\$ 23,444,600	\$ 23,491,200	\$ 23,385,200	\$ 23,385,200
EXPENDITURES					
GENERAL FUND	\$ 9,708,162	\$ 10,350,400	\$ 10,216,000	\$ 10,614,100	\$ 10,614,100
MAJOR STREET FUND	897,601	1,688,100	1,883,200	981,000	981,000
LOCAL STREET FUND	1,276,685	1,085,500	1,077,700	1,291,100	1,291,100
MUNICIPAL STREET FUND	398,332	373,300	402,300	305,400	305,400
DRUG LAW ENFORCEMENT FUND	-	-	111,500	29,400	29,400
WEALTHY POOL DEBT SERVICE	131,485	137,300	137,300	140,900	140,900
STREETSCAPE DEBT SERVICE	260,405	260,000	260,000	262,000	262,000
MUNICIPAL COMPLEX DEBT SERVICE	477,850	487,900	487,900	512,600	512,600
REEDS LAKE TRAIL & CULVERT PROJECT	907,611	-	-	-	-
WATER & SEWER FUND	3,408,656	4,820,400	4,888,000	4,661,800	4,661,800
HEALTH CARE FUND	1,555,090	1,632,500	1,700,500	1,811,300	1,811,300
MOTOR EQUIP REVOLVING FUND	738,549	1,290,900	1,324,800	1,467,900	1,467,900
OPEB TRUST FUND	57,398	75,000	75,000	75,000	75,000
SPECIAL ASSESSMENT FUND	-	-	-	-	-
TOTAL EXPENDITURES	19,817,823	22,201,300	22,564,200	22,152,500	22,152,500
TRANSFERS TO OTHER FUNDS	2,285,506	2,801,500	2,841,500	2,207,000	2,207,000
TOTAL EXPENDITURES AND TRANSFERS	\$ 22,103,329	\$ 25,002,800	\$ 25,405,700	\$ 24,359,500	\$ 24,359,500

**General Fund Revenues & Transfers In
\$11,304,100**



**General Fund Expenditures & Transfers Out
\$11,614,100**

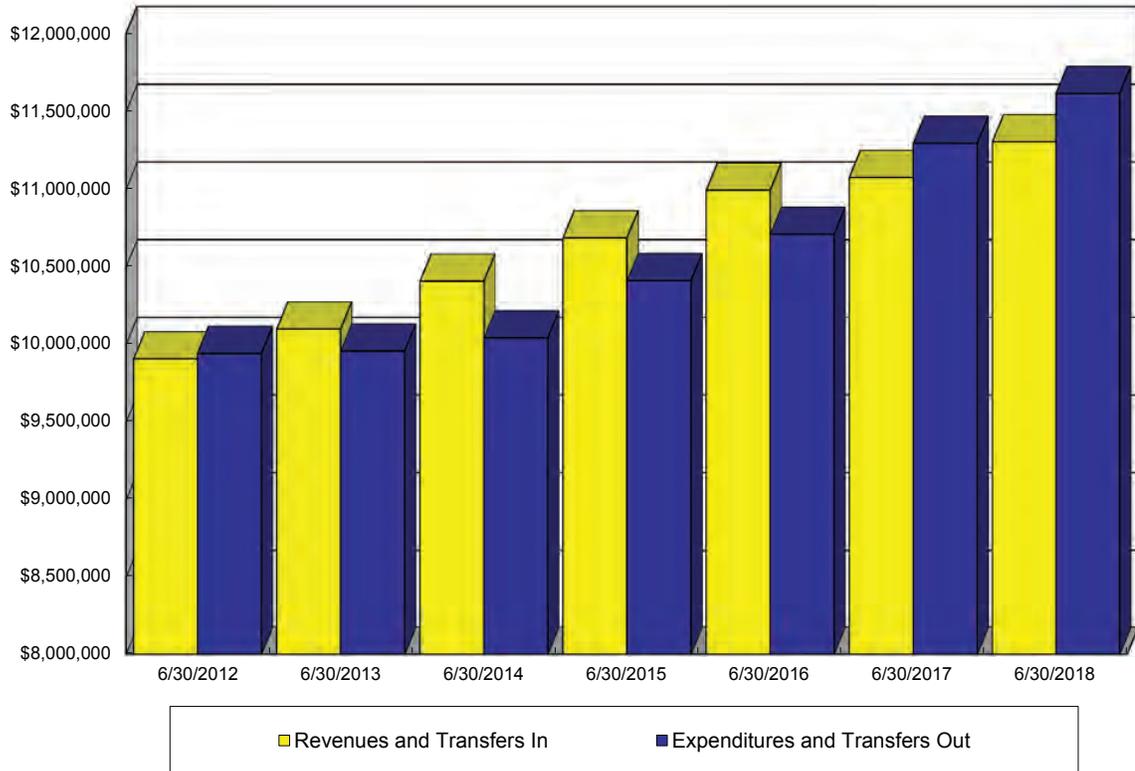


FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

101 GENERAL FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 10,407,220	\$ 10,685,536	\$ 10,992,392	\$ 11,080,400	\$ 11,074,000	\$ 11,304,100	\$ 11,304,100
Expenditures	9,063,040	9,410,475	9,708,162	10,350,400	10,216,000	10,614,100	10,614,100
Revenues over (under) expenditures	1,344,180	1,275,061	1,284,230	730,000	858,000	690,000	690,000
Transfers in	20,631	-	-	-	-	-	-
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,078,000)	(1,000,000)	(1,000,000)
Changes in fund balance	364,811	275,061	284,230	(270,000)	(220,000)	(310,000)	(310,000)
Beginning fund balance (as restated 7/1/2014)	2,621,421	3,097,880	3,372,941	3,657,171	3,657,171	3,437,171	3,437,171
Ending fund balance	<u>\$ 2,986,232</u>	<u>\$ 3,372,941</u>	<u>\$ 3,657,171</u>	<u>\$ 3,387,171</u>	<u>\$ 3,437,171</u>	<u>\$ 3,127,171</u>	<u>\$ 3,127,171</u>
Fund balance as a % of expenditures (excluding transfers)	32.95%	35.84%	37.67%	32.73%	33.64%	29.46%	29.46%
Fund balance							
Nonspendable							
Prepaid assets	\$ 32,651	\$ 155,625	\$ 45,571	\$ -	\$ -	\$ -	\$ -
Restricted							
Public Safety (Drug Seizure)	26,744	42,409	77,923	22,400	-	-	-
Committed							
Turf replacement	255,000	295,000	335,000	375,000	375,000	415,000	415,000
Assigned							
Future retirement payments	-	111,648	111,648	61,648	61,648	-	-
Subsequent year expenditures	-	80,000	160,000	-	-	-	-
Fund balance - Unassigned	<u>\$ 2,671,837</u>	<u>\$ 2,688,259</u>	<u>\$ 2,927,029</u>	<u>\$ 2,950,523</u>	<u>\$ 3,000,523</u>	<u>\$ 2,712,171</u>	<u>\$ 2,712,171</u>
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	26.55%	25.82%	27.33%	25.99%	26.57%	23.35%	23.35%

Financial Operations General Fund



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Revenues and Transfers In	\$ 9,906,898	\$ 10,099,728	\$ 10,407,220	\$ 10,685,536	\$ 10,992,392	\$ 11,074,000	\$ 11,304,100
Expenditures and Transfers Out	\$ 9,942,345	\$ 9,957,892	\$ 10,042,409	\$ 10,410,475	\$ 10,708,162	\$ 11,294,000	\$ 11,614,100
Excess (Deficit)	\$ (35,447)	\$ 141,836	\$ 364,811	\$ 275,061	\$ 284,230	\$ (220,000)	\$ (310,000)

Warning Trend: Continuing deficits

Formula: Operating revenues less operating expenditures

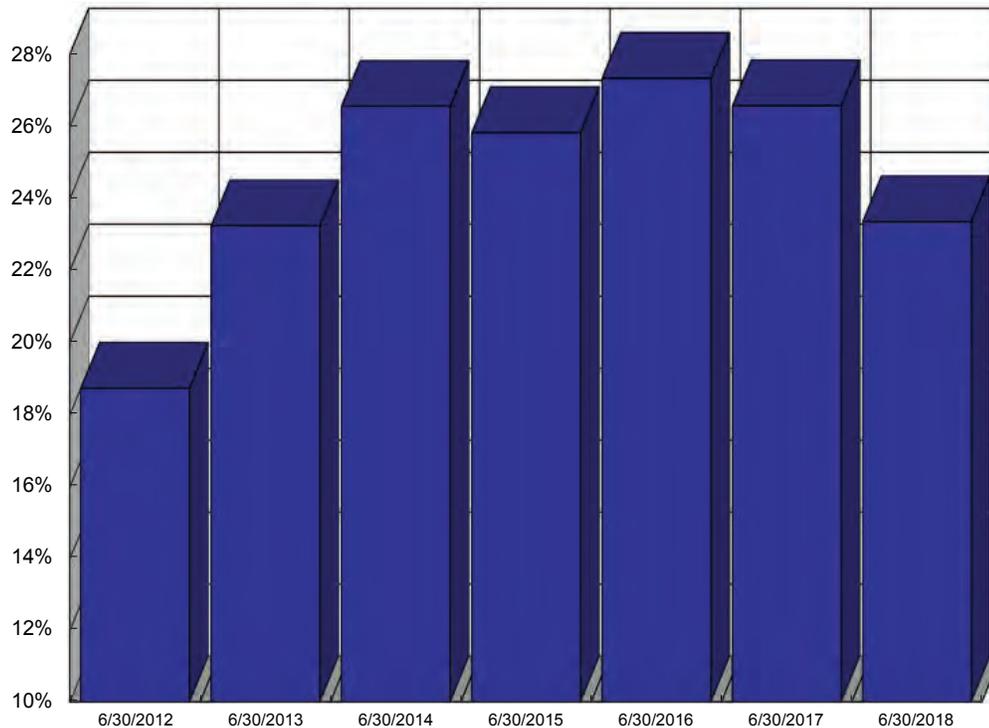
Description: Theoretically, operating revenues should exceed operating expenditures by a sufficient amount to maintain a fund balance. When expenditures exceed revenues, an "operating deficit" exists.

Analysis: The above numbers include capital expenditures and vary based upon planned capital projects in any given year. When showing a deficit, management reviews the projected fund balance percentage to ensure the City remains within the fund balance policy as discussed on the subsequent chart.

FYE 6/30/2018 spending deficit includes:

- \$40,000 expenditure for updating master plan in FYE 06/30/2018
- \$162,100 additional expenditure related to increase in pension payment
- \$178,900 for capital purchases to be made in FYE 06/30/2018

Unassigned Fund Balance General Fund



■ Unassigned Fund Balance as a percentage of net operating expenditures

Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Unassigned Fund Balance	\$ 1,863,916	\$ 2,337,716	\$ 2,671,837	\$ 2,688,259	\$ 2,927,029	\$ 3,000,523	\$ 2,712,171
Unassigned Fund Balance as a percentage of expenditures and transfers out	18.72%	23.23%	26.55%	25.82%	27.33%	26.57%	23.35%

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

Formula: Unassigned fund balance* / Net operating expenditures including transfers.

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 borrowing for capital projects. It can also affect its ability to accumulate funds for capital purchases without having to borrow. An unplanned decline in unassigned fund balance may mean that the government will be unable to meet a future need. In addition, it should be noted that even if fund balance does not change from year to year, the unassigned fund balance as a percentage of expenditures will decrease as expenditures increase.

Analysis: The City has maintained a healthy unassigned fund balance in past years. The City Commission adopted a policy to maintain a fund balance between 20-25% of operating expenditures.

*Fund Balance: The cumulative difference between revenues and expenditures since the inception of the fund. Unassigned 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 2017-18**

GENERAL FUND	City Manager Recommended	Approved Budget
<u>CITY MANAGER DEPARTMENT</u>		
101-875-9700 Commission Chamber Audio/Video System Upgrades	\$ 40,000	\$ 40,000
101-875-9700 Equipment Replacement Fund	10,000	10,000
TOTAL - CITY MANAGER DEPARTMENT	\$ 50,000	\$ 50,000
<u>FINANCE DEPARTMENT</u>		
101-192-9700 Election Equipment Replacement	\$ 8,000	\$ 8,000
101-260-9701 Computer Replacements - FIN	2,800	2,800
TOTAL - FINANCE DEPARTMENT	\$ 10,800	\$ 10,800
<u>PUBLIC SAFETY DEPARTMENT</u>		
101-345-9700 Police/Fire Training Facility	\$ 15,000	\$ -
101-345-9700 Fire Helmet & Boot Replacements	13,900	13,900
101-345-9700 Turn Out Gear	9,500	9,500
101-345-9701 SCBA Breathing Bottles	2,100	2,100
TOTAL - PUBLIC SAFETY DEPARTMENT	\$ 40,500	\$ 25,500
<u>PUBLIC WORKS DEPARTMENT</u>		
101-265-9700 Wege Plaza Roof Repairs	\$ 50,000	\$ 50,000
101-265-9700 Manhattan Park-Restroom-Concession Building Roof	25,000	-
101-265-9700 Wealthy Pool LED lighting	25,000	25,000
101-265-9701 Bottle Filling Station with Bi-Level ADA Cooler	3,900	3,900
101-265-9701 Computer Replacements - PW	3,500	3,500
TOTAL - PUBLIC WORKS DEPARTMENT	\$ 107,400	\$ 82,400
<u>PARKS & RECREATION DEPARTMENT</u>		
101-751-9701 Six Man Lineman Chute	\$ 2,200	\$ 2,200
101-751-9701 Computer Replacements - REC	2,100	2,100
101-751-9701 Youth Football Tackling Wheels	2,100	2,100
101-778-9701 Drinking Fountain Replacement at Manhattan Park	3,800	3,800
TOTAL - PARKS & RECREATION DEPT	\$ 10,200	\$ 10,200
TOTAL - GENERAL FUND	\$ 218,900	\$ 178,900
<u>DRUG SEIZURE FUND</u>		
265-347-9700 Police Radar Speed Trailer	\$ 10,000	\$ 10,000
265-347-9700 Night Vision Thermal Monocular	8,000	8,000
265-347-9700 Evolis Radar Speed Sign	5,000	5,000
265-347-9701 Bike Patrol Bicycles	3,600	3,600
265-347-9701 Computer Replacements - PS	2,800	2,800
TOTAL - DRUG SEIZURE FUND	\$ 29,400	\$ 29,400

**CITY OF EAST GRAND RAPIDS
CAPITAL EXPENDITURES
FY 2017-18**

MAJOR STREET FUND		City Manager Recommended	Approved Budget
<u>Street Construction:</u>			
202-451-9730	Street Construction	\$ 284,000	\$ 284,000
<u>Routine Maintenance:</u>			
202-463-9700	Pubic Works Facility Drainage Project (1/4 of Cost)	31,300	31,300
202-463-9700	Manhole Casting Adjustment Program	2,000	2,000
	Subtotal - Routine Maintenance	33,300	33,300
<u>Traffic Services</u>			
202-474-9700	Traffic Signal Upgrade	19,000	19,000
TOTAL - MAJOR STREET FUND		\$ 336,300	\$ 336,300
LOCAL STREET FUND			
<u>Street Construction:</u>			
203-451-9730	Street Construction	\$ 661,000	\$ 661,000
<u>Routine Maintenance:</u>			
203-463-9700	Pubic Works Facility Drainage Project (1/4 of Cost)	31,300	31,300
TOTAL - LOCAL STREET FUND		\$ 692,300	\$ 692,300
MUNICIPAL STREET FUND			
<u>Sidewalks:</u>			
204-444-9350	Sidewalk Repair Program	\$ 150,000	\$ 150,000
204-444-9350	Special Assessment District (SAD)-Sidewalks	50,000	50,000
	Subtotal - Sidewalks	200,000	200,000
<u>Drains Public Purpose:</u>			
204-445-8010	Storm Sewer Repairs and CIPP	80,000	80,000
TOTAL - MUNICIPAL STREET FUND		\$ 280,000	\$ 280,000
TOTAL - STREET FUNDS		\$ 1,308,600	\$ 1,308,600

**CITY OF EAST GRAND RAPIDS
CAPITAL EXPENDITURES
FY 2017-18**

WATER AND SEWER FUND		City Manager Recommended	Approved Budget
<u>Mains and Hydrants:</u>			
592-542-9700	Upgrade/Replace Water Mains	\$ 832,000	\$ 832,000
592-542-9700	Pubic Works Facility Drainage Project (1/4 of Cost)	31,200	31,200
592-542-9700	Hydrant Update Program	25,000	25,000
592-542-9700	Valve Replacement Program	18,000	18,000
592-542-9701	Hydraulic Utility Saw	5,000	5,000
	Subtotal - Mains and Hydrants	911,200	911,200
<u>Sewers:</u>			
592-550-8010	City-Wide Sewer Condition Study	150,000	150,000
592-550-9700	Pubic Works Facility Drainage Project (1/4 of Cost)	31,200	31,200
592-550-9700	Upgrades Sanitary Sewer System	100,000	100,000
	Subtotal - Sewers	281,200	281,200
	TOTAL - WATER AND SEWER FUND	\$ 1,192,400	\$ 1,192,400

MERF

<u>Vehicles & Equipment Replacement of:</u>			
692-570-9700	2003 John Deere Loader #109	\$ 250,000	\$ 250,000
692-570-9700	2000 Sterling Dump Truck #196	150,000	150,000
692-570-9700	2001 Freightliner Plow Truck #102	150,000	150,000
692-570-9700	2009 Volvo Mini Loader #120	65,000	65,000
692-570-9700	Bobcat Toolcat Utility Machine	55,000	-
692-570-9700	New Parks and Recreation Truck	32,000	32,000
692-570-9700	2012 Impala Command Vehicle #296	24,000	24,000
	TOTAL - MERF	\$ 726,000	\$ 671,000

TOTAL CAPITAL PROJECTS: \$ 3,475,300 \$ 3,380,300

CITY OF EAST GRAND RAPIDS GENERAL FUND REVENUES

Budget Notes: The total General Fund budgeted revenues are \$11,304,100 which is higher than the original budgeted amount of the previous fiscal year (2.02% increase in revenues).

The increased property tax revenue is mainly the result of the increase in property taxes of \$180,000 or 2.21%. The low level of additional property tax revenue is due to the rate of inflation being 0.9% in the current year. The lower rate of inflation resulted in another headlee rollback due to taxable value increasing more than the inflation rate.

State shared sales tax includes the constitutional and statutory projected to be received and has not changed from previous year's estimates.

The remaining changes are outlined in the attached budget detail.

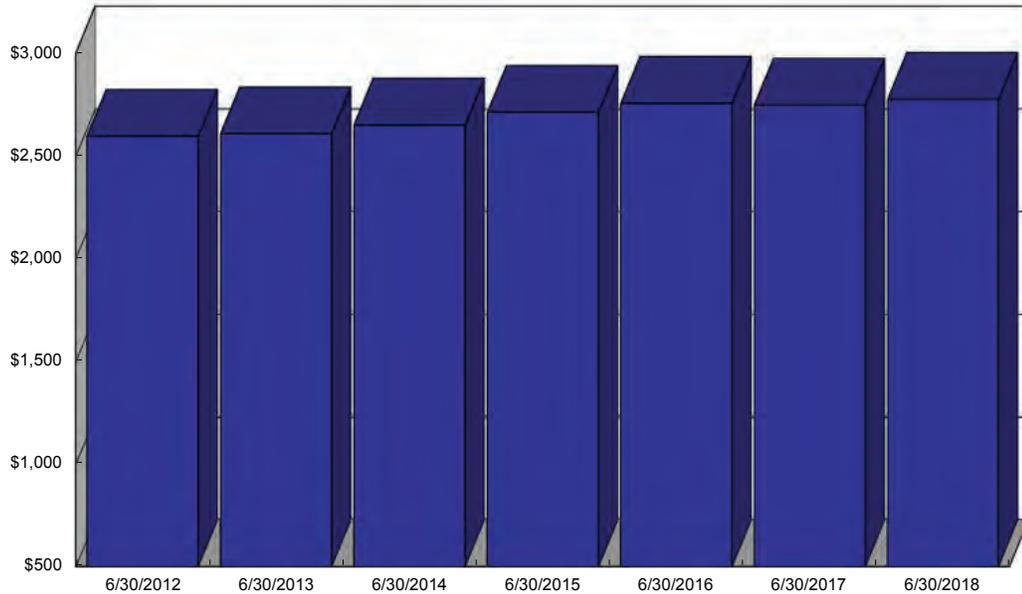


CITY OF EAST GRAND RAPIDS

GENERAL FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
CITY TAXES & PENALTIES	\$ 8,046,700	\$ 8,160,000	\$ 8,160,000	\$ 8,340,000	\$ 8,340,000
LICENSES AND PERMITS	58,838	65,000	65,000	65,000	65,000
INTERGOVERNMENTAL PROGRAMS	944,210	916,500	936,800	916,500	916,500
CHARGES FOR CURRENT SERVICES	476,181	489,100	501,600	566,400	566,400
RECREATION REVENUE	1,192,142	1,178,900	1,191,200	1,189,200	1,189,200
FINES & FORFEITS	43,589	40,000	40,000	40,000	40,000
INTEREST AND RENTS	25,648	20,000	20,000	25,000	25,000
OTHER REVENUES	164,659	170,500	119,000	121,600	121,600
OTHER REVENUES - LIBRARY	40,425	40,400	40,400	40,400	40,400
TOTAL REVENUES & TRANSFERS	<u>\$ 10,992,392</u>	<u>\$ 11,080,400</u>	<u>\$ 11,074,000</u>	<u>\$ 11,304,100</u>	<u>\$ 11,304,100</u>

Revenues and Transfers In per Household General Fund



■ Revenues and Transfers In in Constant Dollars per Household

Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Revenues and Transfers In	\$9,906,898	\$10,099,728	\$10,427,851	\$10,685,536	\$10,992,392	\$11,074,000	\$11,304,100
Revenues and Transfers In in Constant Dollars	\$9,906,898	\$9,953,920	\$10,115,577	\$10,353,631	\$10,522,154	\$10,488,105	\$10,593,932
Revenues and Transfers In in Constant Dollars per Household	\$2,595	\$2,607	\$2,649	\$2,712	\$2,756	\$2,747	\$2,775

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

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

Description: Examining per household revenues and transfers 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, or problems with revenue structure or high inflation.

Analysis: The City's revenues and transfers per household has remained relatively stable when considering capital activities in some years that resulted in the observed increases. The City has been able to find alternate sources of revenues and has maintained a strong taxable value base in the past. However, total revenues have not been able to keep up with inflation.

Number of households equaled a total of 3,818 households per the 2010 census. Number of households was estimated to remain the same through 2018. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).



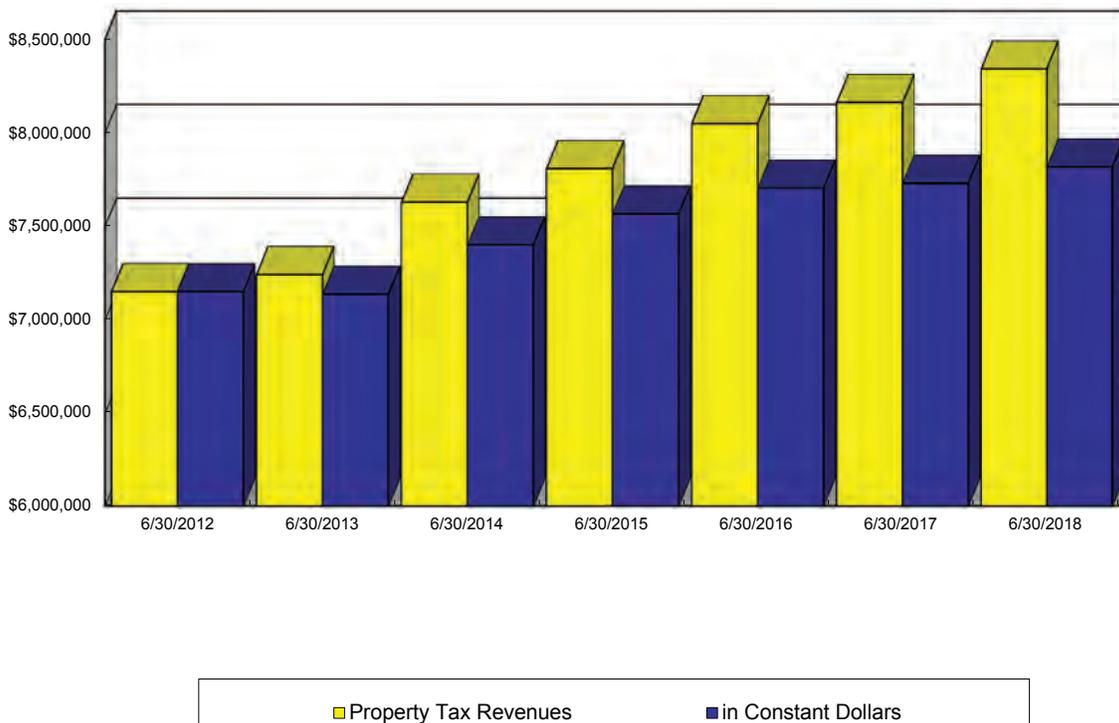
Formula: City Operating Millage Rate History.

Analysis: In addition, when annual growth on existing property is greater than the rate of inflation, the City is required to reduce its millage under the Headlee Amendment.

Since the rate of inflation was 0.9% and the annual growth rate on existing property was greater than the rate of inflation, we had another rollback this year to keep the annual tax growth to the rate of inflation.

The millage rate was 15.0560 in 1997 is estimated to be 12.6815 in 2017. That accounts for more than 2 mills being rolled back over the last 20 years.

Property Tax Revenues General Fund



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Property Tax Revenues	\$7,149,549	\$7,240,404	\$7,627,662	\$7,807,195	\$8,046,700	\$8,160,000	\$8,340,000
Property Tax Revenues in Constant Dollars	\$7,149,549	\$7,135,875	\$7,399,243	\$7,564,695	\$7,702,475	\$7,728,277	\$7,816,048

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

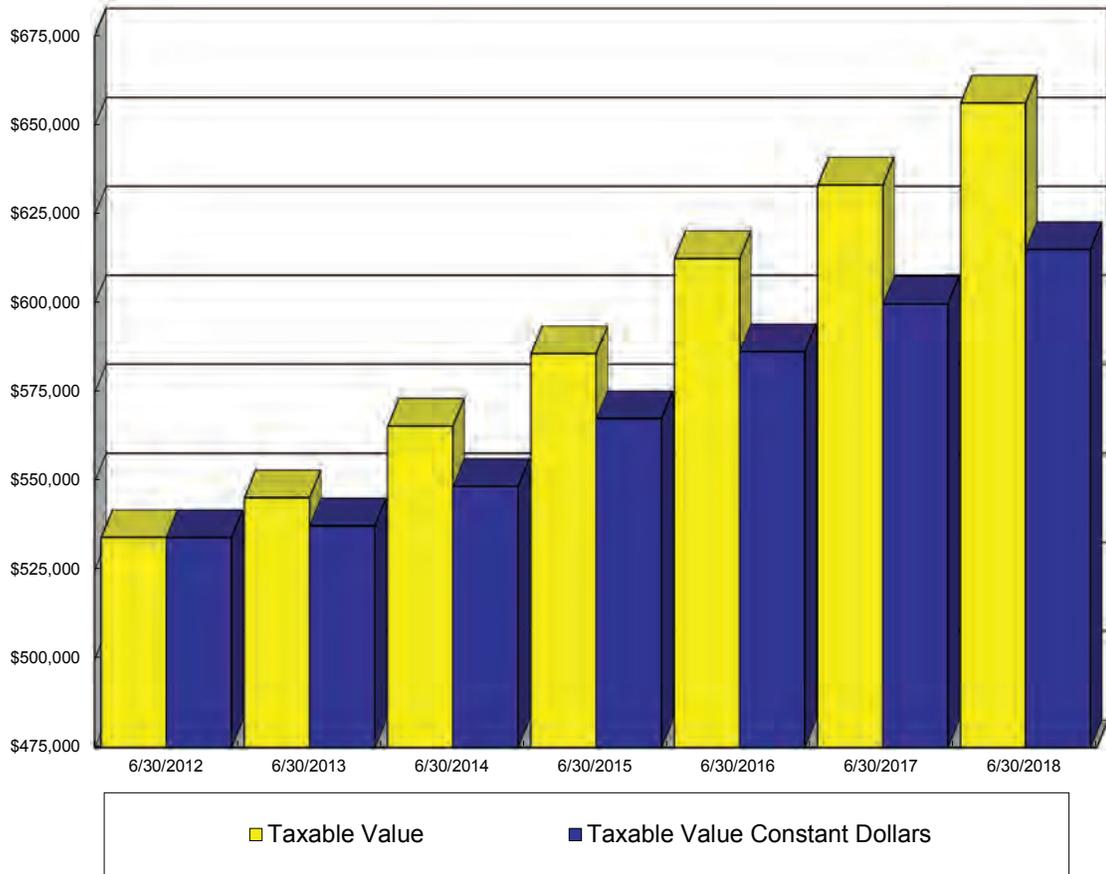
Formula: Property tax revenues in constant dollars.

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. Property tax revenues have remained relatively constant in recent years when adjusted to constant dollars. The City experienced a decline in taxable values in the FYE 06/30/2011, however increases have occurred each year thereafter.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018)

Taxable Valuation



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Taxable Valuation							
Valuation / 1000	534,082	545,263	565,379	585,719	612,443	633,121	656,187
Taxable Valuation\ Constant Dollars x 1000	534,082	537,391	548,448	567,526	586,244	599,624	614,963

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

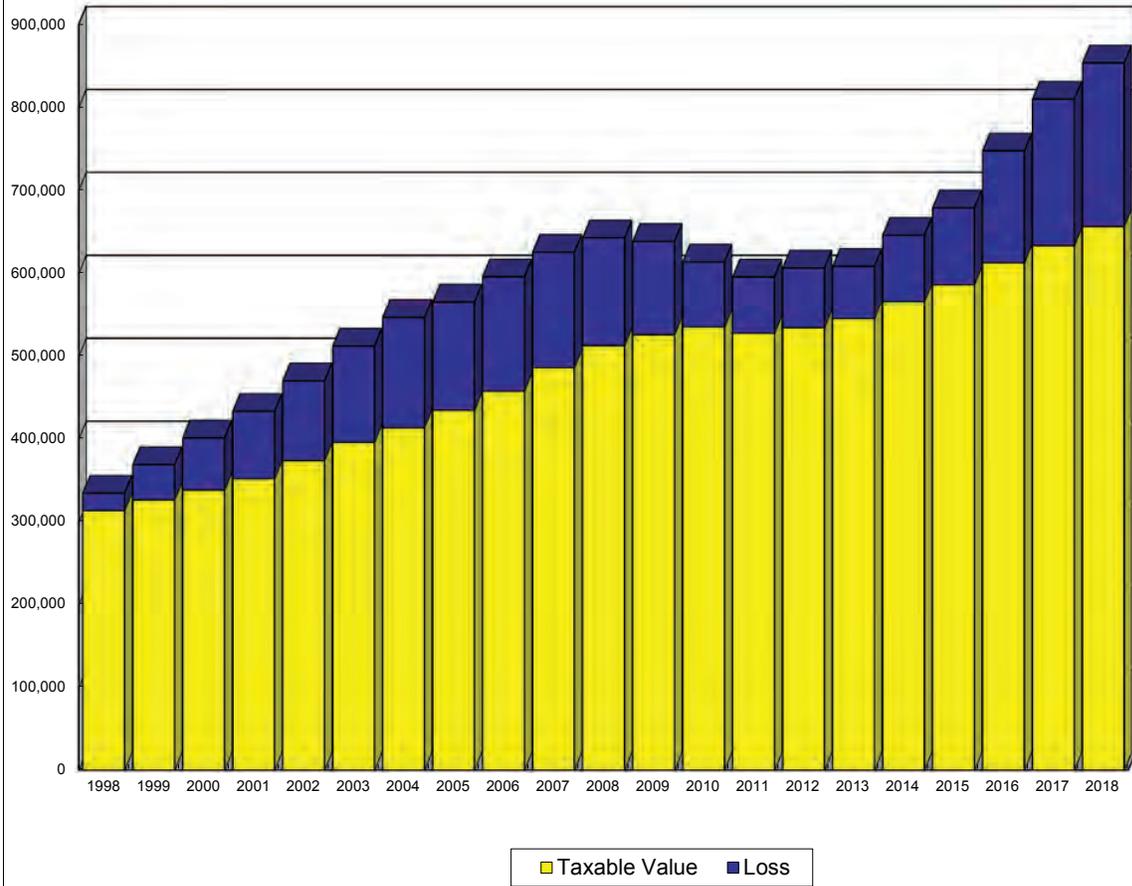
Formula: Taxable Value - Taxable Value (constant dollars)

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: Taxable values had been rising at a rate that exceeds inflation.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

Taxable Value vs Assessed Valuation

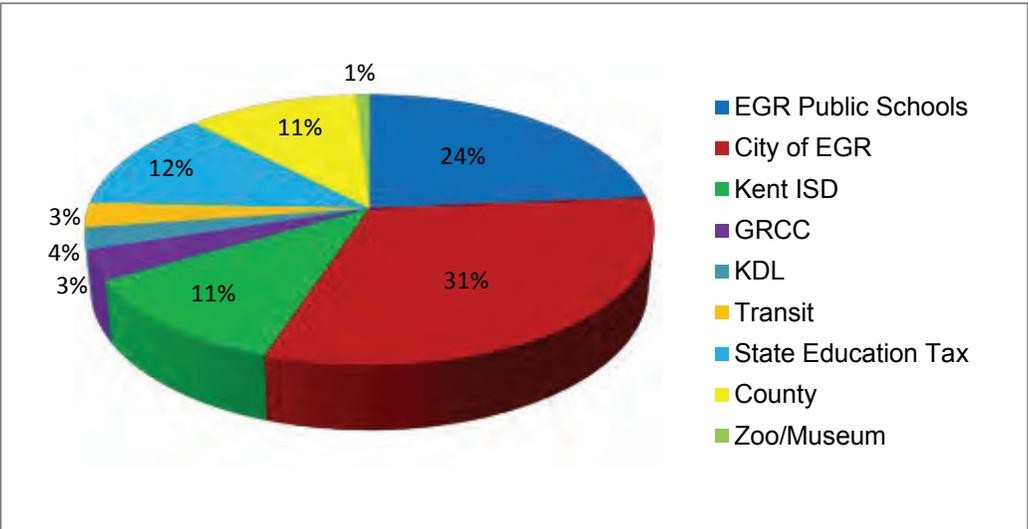


Warning Trend: Declining growth or drop in the value of taxable value in dollars or in constant dollars.

Formula: Taxable Value x 1,000 + Loss x 1,000 = Assessed Value

Description: Proposal A of 1994 amended the state Constitution changing the property taxation base from state equalized value (SEV) to taxable value (TV). The annual increase in taxable value to each parcel is limited by the parcel's SEV or to the rate of inflation (CPI) or 5%, whichever is less. The amount shown as "loss" equals the amount of assessed value the City is no longer able to capture taxes on after Proposal A.

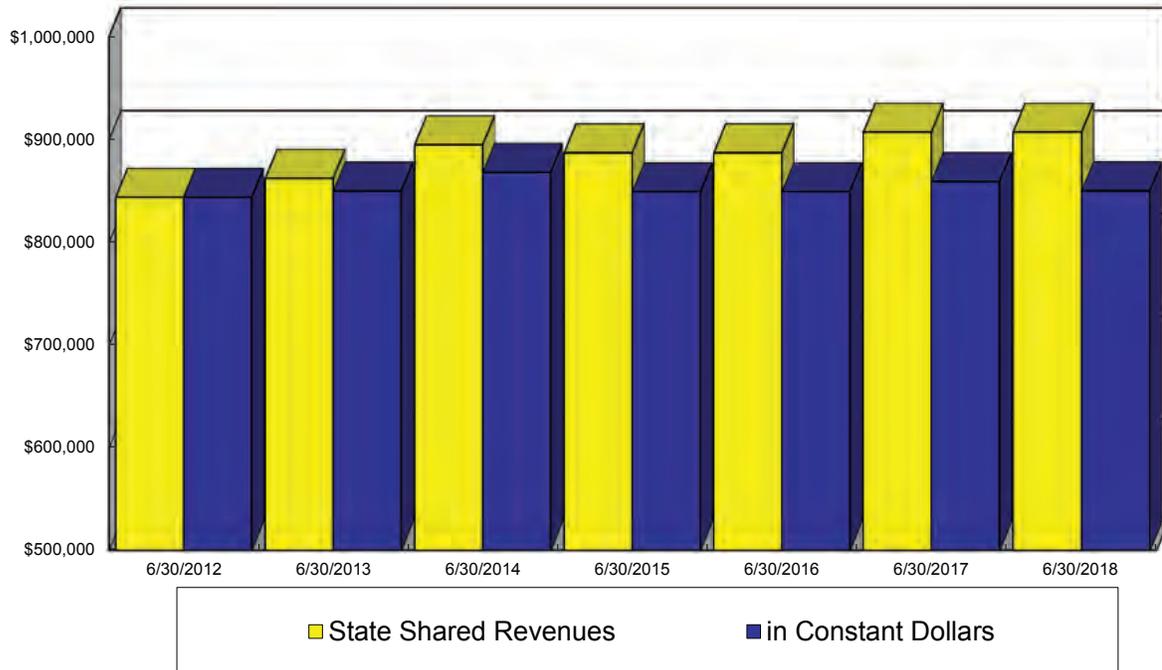
Tax Bill Breakdown - 100% PRE



2017 Millage Rates - 100% PRE

EGR Public Schools	11.7009
City of EGR	15.6146
Kent ISD	5.6694
GRCC	1.7788
KDL	1.2800
Transit	1.4632
State Education Tax	6.0000
County	5.6137
Zoo/Museum	0.4381
	49.5587

State Shared Revenues General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
State Shared Revenues	\$843,650	\$862,082	\$894,749	\$887,054	\$887,054	\$907,000	\$907,000
State Shared Revenues in Constant Dollars	\$843,650	\$849,636	\$867,955	\$849,107	\$849,107	\$859,013	\$850,019

Warning Trend: Increasing reliance on State shared revenues to support on-going operations.

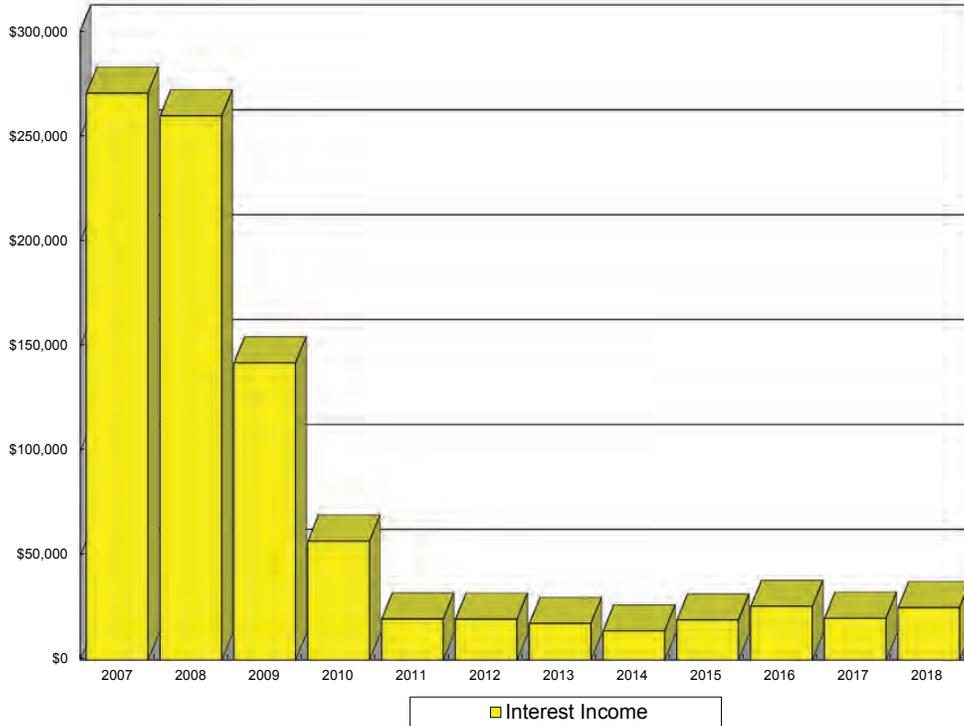
Formula: State shared revenues in constant dollars.

Description: The State has struggled with its own budgetary problems in the past and has reduced payments to local governments as one of the 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: State shared revenues decreased in previous years due to a change in the State's method of distributing revenues, cutbacks by the State due to budget shortfalls and because of economic downturns. Over the last 10 years the City has lost more than 3 million dollars in State shared revenues (in total). State shared revenue is between 8 and 9% of the revenues in the General Fund.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

General Fund Interest Income



	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Interest Income	\$ 270,296	\$ 259,532	\$ 141,793	\$ 56,811	\$ 19,585	\$ 19,533	\$ 17,433	\$ 13,883	\$ 19,105	\$ 25,648	\$ 20,000	\$ 25,000

Warning Trend: Reduction in the amount of interest income.

Formula: Interest income in actual dollars.

Description: Interest income has significantly decreased in the last 10 years. Interest income is no longer a major revenue source for the City.

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

101 GENERAL FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 400-CITY TAXES & PENALTIES						
101-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 8,030,468	\$ 8,140,000	\$ 8,140,000	\$ 8,320,000	\$ 8,320,000
101-400-4450	INTEREST & PENALTIES ON TAX-CEGR	16,232	20,000	20,000	20,000	20,000
Totals for Dept 400-CITY TAXES & PENALTIES		\$ 8,046,700	\$ 8,160,000	\$ 8,160,000	\$ 8,340,000	\$ 8,340,000
Dept 450-LICENSES & PERMITS						
101-450-4510	BUSINESS LICENSES	\$ 16,800	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
101-450-4770	BUILDING PERMITS	30,373	35,000	35,000	35,000	35,000
101-450-4790	OTHER PERMITS	11,665	15,000	15,000	15,000	15,000
Totals for Dept 450-LICENSES & PERMITS		\$ 58,838	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Dept 539-INTERGOVERNMENT REVENUES						
101-539-5440	STATE TRAINING POLICE GRANT	\$ 5,598	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
101-539-5450	DOJ POLICE GRANT	-	-	-	-	-
101-539-5470	TREE INVENTORY GRANT	15,000	-	-	-	-
101-539-5480	SCHOOL SECURITY AGREEMENT	1,349	1,000	1,000	1,000	1,000
101-539-5730	LOCAL COMMUNITY STABILIZATION	32,268	-	20,300	-	-
101-539-5760	CONSTITUTIONAL SALES TAX	799,198	820,000	820,000	820,000	820,000
101-539-5761	STATUTORY SALES TAX	87,856	87,000	87,000	87,000	87,000
101-539-5770	LIQUOR TAX	2,941	3,000	3,000	3,000	3,000
Totals for Dept 539-INTERGOVERNMENT REVENUES		\$ 944,210	\$ 916,500	\$ 936,800	\$ 916,500	\$ 916,500
Dept 600-CHARGES FOR CURRENT SERVICES						
101-600-6090	CLERK'S SERVICES	\$ 192	\$ 1,000	\$ 7,000	\$ 4,000	\$ 4,000
101-600-6160	ADMIN. CHARGES TO W&S FUND	180,000	205,000	205,000	245,000	245,000
101-600-6165	ADMIN. CHARGES TO STREET FUNDS	-	-	-	30,000	30,000
101-600-6170	CATV SUBSCRIBER REVENUE	226,001	225,000	225,000	225,000	225,000
101-600-6200	RIGHT-OF-WAY FEES	40,778	35,000	35,000	35,000	35,000
101-600-6540	MISCELLANEOUS REVENUE	29,210	23,100	29,600	27,400	27,400
Totals for Dept 600-CHARGES FOR CURRENT SERVICES		\$ 476,181	\$ 489,100	\$ 501,600	\$ 566,400	\$ 566,400

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

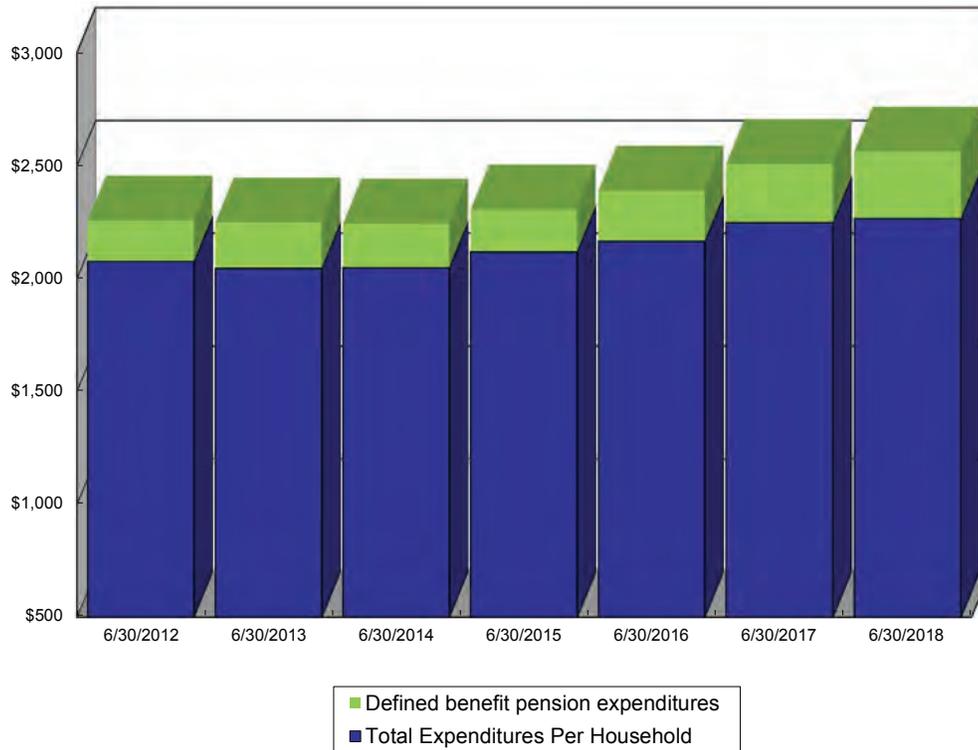
101 GENERAL FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 601-RECREATION REVENUE						
101-601-6110	RECREATION PROGRAMMING FEES	\$ 197,630	\$ 193,200	\$ 190,400	\$ 220,800	\$ 220,800
101-601-6111	AQUATIC CLUB REG FEES	46,901	44,100	37,000	51,500	51,500
101-601-6112	POOL PROGRAM FEES	103,018	110,200	95,800	101,700	101,700
101-601-6113	REC SPORTS FEES	347,166	341,100	348,500	296,500	296,500
101-601-6180	SPECIAL EVENTS FEES	181,979	187,700	200,200	187,500	187,500
101-601-6250	GROUNDS MAINTENANCE	152,451	154,800	157,500	176,000	176,000
101-601-6260	MIDDLE SCHOOL SPORTS	88,122	84,600	93,400	93,900	93,900
101-601-6540	MISCELLANEOUS REVENUE	74,875	63,200	68,400	61,300	61,300
Totals for Dept 601-RECREATION REVENUE		\$ 1,192,142	\$ 1,178,900	\$ 1,191,200	\$ 1,189,200	\$ 1,189,200
Dept 655-FINES AND FORFEITS						
101-655-6560	POLICE AND COURT FEES	\$ 35,286	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
101-655-6580	DRUNK DRIVING (OUIL) CHARGES	8,303	10,000	10,000	10,000	10,000
Totals for Dept 655-FINES AND FORFEITS		\$ 43,589	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Dept 664-INTEREST AND RENTS						
101-664-6650	INTEREST ON INVESTMENTS	\$ 25,648	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000
Totals for Dept 664-INTEREST AND RENTS		\$ 25,648	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000
Dept 671-OTHER REVENUE						
101-671-6740	DRUG SEIZURE PROCEEDS	\$ 50,226	\$ 51,500	-	-	-
101-671-6750	CONTRIBUTIONS FROM PRIVATE SOURCES	500	-	-	-	-
101-671-6910	CABLE COMMUNITY ACCESS EQUIP	52,815	52,000	52,000	53,000	53,000
101-671-6931	CABLE TOWER RENTAL	61,118	67,000	67,000	68,600	68,600
Totals for Dept 671-OTHER REVENUE		\$ 164,659	\$ 170,500	\$ 119,000	\$ 121,600	\$ 121,600
Dept 672-LIBRARY REVENUE						
101-672-6800	KENT DISTRICT LIBRARY-BLDGS.	\$ 40,425	\$ 40,400	\$ 40,400	\$ 40,400	\$ 40,400
Totals for Dept 672-LIBRARY REVENUE		\$ 40,425	\$ 40,400	\$ 40,400	\$ 40,400	\$ 40,400
TOTAL ESTIMATED REVENUES		\$ 10,992,392	\$ 11,080,400	\$ 11,074,000	\$ 11,304,100	\$ 11,304,100

CITY OF EAST GRAND RAPIDS

GENERAL FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
EXPENDITURES					
GENERAL GOVERNMENT					
CITY COMMISSION	\$ 26,992	\$ 30,800	\$ 29,500	\$ 28,100	\$ 28,100
CITY MANAGER	329,015	350,600	348,400	348,600	348,600
CITY ATTORNEY	216,722	265,000	280,000	255,000	255,000
ELECTIONS	11,734	19,000	19,000	24,000	24,000
ASSESSOR	118,764	119,000	119,100	120,000	120,000
FINANCE	625,374	647,300	646,500	633,200	633,200
GENERAL ADMIN	249,058	237,000	218,800	253,600	253,600
TOTAL GENERAL GOVERNMENT	1,577,659	1,668,700	1,661,300	1,662,500	1,662,500
PUBLIC SAFETY					
PUBLIC SAFETY	\$ 4,663,171	\$ 4,920,700	\$ 4,910,800	\$ 5,192,500	\$ 5,192,500
STATE PROGRAMS	6,160	5,500	5,500	5,500	5,500
DRUG SEIZURE	13,517	111,500	-	-	-
TOTAL PUBLIC SAFETY	4,682,848	5,037,700	4,916,300	5,198,000	5,198,000
CITY SERVICES					
CITY BUILDINGS	\$ 727,495	\$ 818,800	\$ 815,200	\$ 864,300	\$ 864,300
ZONING ADMINISTRATION	112,218	160,500	150,700	138,700	138,700
STREET LIGHTING	95,997	98,800	98,800	98,800	98,800
WEALTH STREETScape MAINT	79,315	103,000	102,900	91,000	91,000
WASTE COLLECTION	405,757	414,300	420,400	412,200	412,200
LAKE RESTORATION	56,322	1,400	10,100	12,100	12,100
TREE MAINTENANCE	121,282	101,900	123,700	122,500	122,500
TOTAL CITY SERVICES	1,598,386	1,698,700	1,721,800	1,739,600	1,739,600
RECREATION					
RECREATION	\$ 695,591	\$ 745,400	\$ 746,500	\$ 771,000	\$ 771,000
POOL PROGRAMS	215,463	239,500	215,100	182,000	182,000
SPECIAL EVENTS	128,440	145,700	136,500	155,100	155,100
RECREATION PROGRAMMING	107,001	116,000	100,500	130,900	130,900
GROUNDS MAINTENANCE	342,512	345,800	349,700	386,400	386,400
RECREATION SPORTS	232,616	237,400	244,500	206,300	206,300
MIDDLE SCHOOL SPORTS	55,401	50,000	58,500	61,100	61,100
AQUATIC CLUB (WAVES)	72,245	65,500	65,300	121,200	121,200
TOTAL PARKS & RECREATION	1,849,269	1,945,300	1,916,600	2,014,000	2,014,000
TOTAL EXPENDITURES	9,708,162	10,350,400	10,216,000	10,614,100	10,614,100
TRANSFERS					
TRANSFERS TO OTHER FUNDS	\$ 1,000,000	\$ 1,000,000	\$ 1,078,000	\$ 1,000,000	\$ 1,000,000
TOTAL EXPENDITURES & TRANSFERS	\$ 10,708,162	\$ 11,350,400	\$ 11,294,000	\$ 11,614,100	\$ 11,614,100

Expenditures per Household Less Capital and Transfers



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Expenditures	\$8,612,327	\$8,704,665	\$8,824,240	\$9,078,994	\$9,525,762	\$10,102,900	\$10,435,200
Expenditures in constant dollars	\$8,612,327	\$8,578,997	\$8,559,988	\$8,796,990	\$9,118,264	\$9,568,383	\$9,779,620
Total expenditures in constant dollars per household	\$2,256	\$2,247	\$2,242	\$2,304	\$2,388	\$2,506	\$2,561
Defined benefit pension expenditures in constant dollars per household	\$182	\$203	\$194	\$187	\$224	\$259	\$296

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

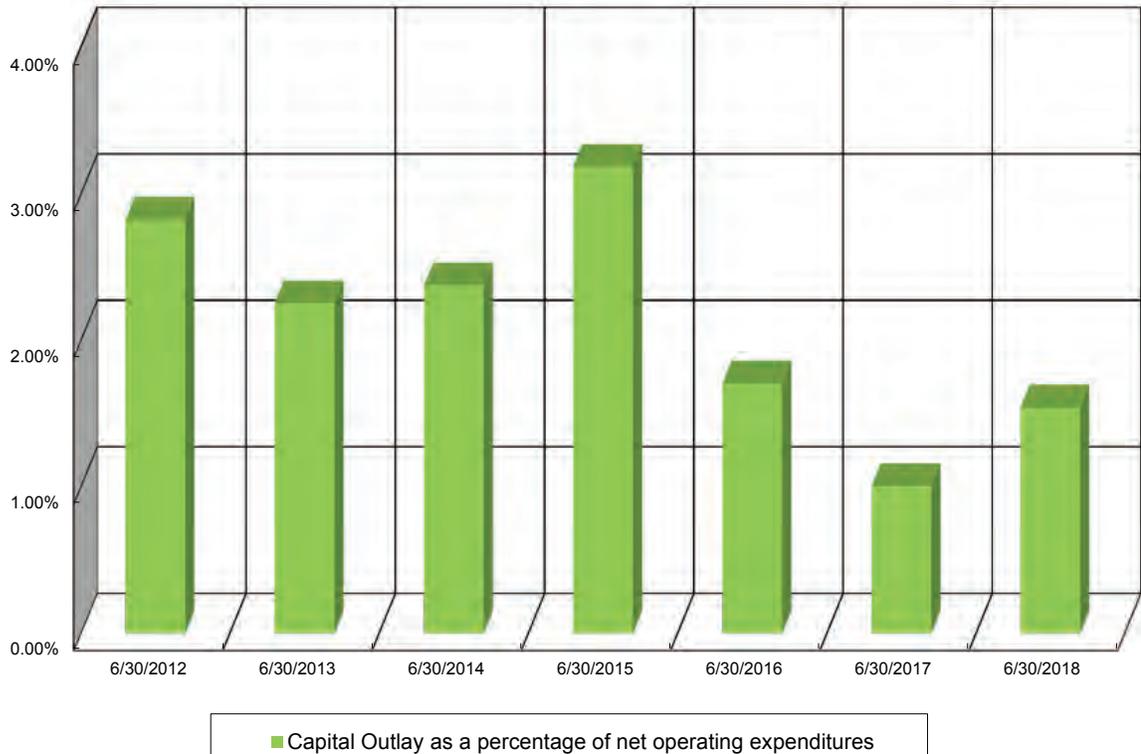
Formula: Expenditures less capital and transfers (constant dollars) / Number of households as compared to defined pension dollars in constant dollars per household.

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: Expenditures less capital and transfers increasing in recent years. This is primarily due to increased benefit costs, mainly health care expenses and defined benefit retirement costs. This graph also shows the amount of total expenditures going towards the defined benefit pension payment.

Number of households equaled a total of 3,818 households per the 2010 census. Number of households was estimated to remain the same through 2018. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

Capital Outlay General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Capital Outlay	\$280,601	\$224,227	\$238,800	\$331,481	\$182,400	\$113,100	\$178,900
Capital outlay as a percentage of net operating expenditures	2.82%	2.25%	2.37%	3.18%	1.70%	1.00%	1.54%

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, add new equipment or to 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.

* Capital Outlay: In the General Fund, actual capital outlay expenditures are for items over \$5,000 in value with a useful life of more than one year. Estimated and budget capital expenditures include items over \$1,000 in value with a useful life of more than one year.

CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION

DEPARTMENT: CITY COMMISSION

DEPT NO.: 101



Budget Notes: The total expenditure budget for City Commission is \$28,100, which is similar to last fiscal year.

DEPARTMENT: CITY MANAGER

DEPT NO.: 172



Budget Notes: The total expenditure budget for City Manager is \$348,600, which similar to last fiscal year. The recodification of the City Code was budgeted in last fiscal year for \$15,000. The current fiscal year includes cost of living salary adjustments.

DEPARTMENT: CITY ATTORNEY

DEPT NO.: 210



Budget Notes: The total expenditure budget for the City Attorney and Labor Attorney is \$255,000, which is down due to the Labor Attorney costs for union negotiations in the Spring of 2017.

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 101-CITY COMMISSION						
101-101-7070	SALARIES & WAGES - TEMPORARY	\$ 8,572	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
101-101-7150	EMPLOYER SOCIAL SECURITY	656	700	700	700	700
101-101-8010	CONTRACTUAL SERVICES	2,875	4,000	2,800	3,200	3,200
101-101-9550	MISCELLANEOUS EXPENSE	2,117	2,900	3,100	3,300	3,300
101-101-9560	DUES & SUBSCRIPTIONS	12,317	13,600	13,600	11,300	11,300
101-101-9570	PROFESSIONAL DEVELOPMENT	455	600	300	600	600
Totals for Dept 101-CITY COMMISSION		\$ 26,992	\$ 30,800	\$ 29,500	\$ 28,100	\$ 28,100
Dept 172-CITY MANAGER						
101-172-7060	SALARIES & WAGES - PERMANENT	\$ 191,855	\$ 193,900	\$ 193,900	\$ 198,600	\$ 198,600
101-172-7150	EMPLOYER SOCIAL SECURITY	13,711	14,800	14,800	15,200	15,200
101-172-7160	WORKERS' COMPENSATION INS.	468	500	700	1,300	1,300
101-172-7170	HEALTH CARE	48,237	50,400	50,400	52,600	52,600
101-172-7190	PENSION	27,654	29,100	29,100	29,800	29,800
101-172-8010	CONTRACTUAL SERVICES	38,549	34,500	38,500	43,500	43,500
101-172-9470	AUTO EXPENSE	343	200	200	400	400
101-172-9550	MISCELLANEOUS EXPENSE	2,728	3,700	1,300	1,000	1,000
101-172-9560	DUES & SUBSCRIPTIONS	3,409	2,700	1,900	2,000	2,000
101-172-9570	PROFESSIONAL DEVELOPMENT	1,460	4,200	1,000	4,200	4,200
101-172-9700	CAPITAL EXPENDITURES	601	15,000	15,000	-	-
101-172-9701	SMALL CAPITAL	-	1,600	1,600	-	-
Totals for Dept 172-CITY MANAGER		\$ 329,015	\$ 350,600	\$ 348,400	\$ 348,600	\$ 348,600
Dept 210-CITY ATTORNEY						
101-210-7080	CONTRACTUAL WAGES	\$ 204,210	\$ 240,000	\$ 250,000	\$ 240,000	\$ 240,000
101-210-8180	LABOR ATTORNEY FEES	6,816	25,000	30,000	15,000	15,000
101-210-9550	MISCELLANEOUS EXPENSE	5,696	-	-	-	-
Totals for Dept 210-CITY ATTORNEY		\$ 216,722	\$ 265,000	\$ 280,000	\$ 255,000	\$ 255,000

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

DEPARTMENT: FINANCE

Budget Notes: The total expenditure budget for the Finance Department is \$777,200.

ACTIVITY: ELECTIONS

DEPT NO.: 192



Budget Notes: The budget for Elections is \$24,000 which is more than prior year due to capital expenditure for new equipment. The budget anticipates 2 elections this fiscal year.

ACTIVITY: ASSESSOR

DEPT NO.: 209



Budget Notes: The City Assessor budget is \$120,000 which is similar to the prior fiscal year.

ACTIVITY: FINANCE

DEPT NO.: 260

Budget Notes: The budget for Finance is \$633,200 which is \$13,300 less than the previous fiscal year. The current fiscal year budget includes cost of living salary adjustments. Overall, there are less technology capital projects planned and some staffing changes in the current fiscal year budget that contributes to the overall decrease.



CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 192-ELECTIONS						
101-192-7070	SALARIES & WAGES - TEMPORARY	\$ 6,935	\$ 13,000	\$ 13,000	\$ 10,000	\$ 10,000
101-192-7150	EMPLOYER SOCIAL SECURITY	531	1,000	1,000	1,000	1,000
101-192-7400	OPERATING SUPPLIES	1,934	2,500	2,500	2,500	2,500
101-192-8010	CONTRACTUAL SERVICES	2,334	2,500	2,500	2,500	2,500
101-192-9700	CAPITAL EXPENDITURES	-	-	-	8,000	8,000
Totals for Dept 192-ELECTIONS		\$ 11,734	\$ 19,000	\$ 19,000	\$ 24,000	\$ 24,000
Dept 209-ASSESSOR						
101-209-7060	SALARIES & WAGES - PERMANENT	\$ 66,548	\$ 64,500	\$ 64,500	\$ 66,100	\$ 66,100
101-209-7070	SALARIES & WAGES - PART-TIME	27,539	31,800	31,800	32,600	32,600
101-209-7150	EMPLOYER SOCIAL SECURITY	6,956	7,400	7,400	7,400	7,400
101-209-7160	WORKERS' COMPENSATION INS.	374	400	500	900	900
101-209-7170	HEALTH CARE	610	-	-	-	-
101-209-7190	PENSION	709	-	-	-	-
101-209-7400	OPERATING SUPPLIES	5,422	5,600	5,600	5,700	5,700
101-209-8010	CONTRACTUAL SERVICES	6,600	5,000	5,000	3,000	3,000
101-209-9470	AUTO EXPENSE	311	100	100	300	300
101-209-9560	DUES & SUBSCRIPTIONS	650	1,200	1,200	1,000	1,000
101-209-9570	PROFESSIONAL DEVELOPMENT	3,045	3,000	3,000	3,000	3,000
Totals for Dept 209-ASSESSOR		\$ 118,764	\$ 119,000	\$ 119,100	\$ 120,000	\$ 120,000

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 260-FINANCE						
101-260-7060	SALARIES & WAGES - PERMANENT	\$ 283,330	\$ 296,100	\$ 296,100	\$ 267,500	\$ 267,500
101-260-7070	SALARIES & WAGES - PART-TIME	35,943	41,300	41,300	73,300	73,300
101-260-7090	SALARIES & WAGES - OVERTIME	66.00	500	500	500	500
101-260-7150	EMPLOYER SOCIAL SECURITY	24,413	25,900	25,900	25,700	25,700
101-260-7160	WORKERS' COMPENSATION INS.	655	700	1,000	1,900	1,900
101-260-7170	HEALTH CARE	77,228	103,400	103,400	96,200	96,200
101-260-7190	PENSION	42,673	44,500	44,500	40,200	40,200
101-260-7400	OPERATING SUPPLIES	14,628	15,000	14,800	15,000	15,000
101-260-7410	POSTAGE	13,171	15,000	15,000	15,000	15,000
101-260-8010	CONTRACTUAL SERVICES	33,219	20,000	15,000	15,000	15,000
101-260-8030	AUDIT	14,300	14,300	13,700	13,900	13,900
101-260-9000	PRINTING & PUBLISHING	245	2,300	2,300	2,500	2,500
101-260-9300	REPAIRS & MAINTENANCE	34,670	43,000	42,900	44,100	44,100
101-260-9320	COMPUTER REPAIR	3,695	5,000	5,000	6,000	6,000
101-260-9470	AUTO EXPENSE	1,058	1,000	1,000	1,100	1,100
101-260-9540	WELLNESS COMMITTEE	1,394	1,500	1,500	1,500	1,500
101-260-9550	MISCELLANEOUS EXPENSE	4,098	5,000	5,000	5,000	5,000
101-260-9560	DUES & SUBSCRIPTIONS	401	1,000	1,000	1,000	1,000
101-260-9570	PROFESSIONAL DEVELOPMENT	2,964	5,000	5,000	5,000	5,000
101-260-9700	CAPITAL EXPENDITURES	35,437	6,000	10,600	-	-
101-260-9701	SMALL CAPITAL	1,786	800	1,000	2,800	2,800
Totals for Dept 260-FINANCE		\$ 625,374	\$ 647,300	\$ 646,500	\$ 633,200	\$ 633,200

CITY OF EAST GRAND RAPIDS

DEPARTMENTAL BUDGET INFORMATION

DEPARTMENT: PUBLIC WORKS

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

ACTIVITY: CITY BUILDINGS

DEPT NO.: 265



Budget Notes: The City Buildings expenditure budget is \$864,300 which is \$45,500 more than last fiscal year. The current fiscal year includes cost of living salary adjustments but also includes a reduction for the reallocation of wages to other funds. Overall expenditures are more than last fiscal year due to more building related repairs and more requested capital expenditures. Included in building repairs is \$50,000 for repairs to the roof tiles on Wege Plaza.

ACTIVITY: ZONING ADMINISTRATION

DEPT NO.: 371

Budget Notes: The total expenditure budget for Zoning Administration is \$138,700 which is \$21,800 less than last fiscal year for the reallocation of wages to other funds. Included in the budget is the planned update of the master plan for \$40,000.



**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 265-CITY BUILDINGS						
101-265-7060	SALARIES & WAGES - PERMANENT	\$ 112,398	\$ 114,500	\$ 114,500	\$ 94,900	\$ 94,900
101-265-7070	SALARIES & WAGES - PART-TIME	52,542	58,500	58,500	62,600	62,600
101-265-7090	SALARIES & WAGES - OVERTIME	1,142	1,500	1,500	1,500	1,500
101-265-7150	EMPLOYER SOCIAL SECURITY	12,657	15,700	15,700	11,300	11,300
101-265-7160	WORKERS' COMPENSATION INS.	749	800	900	1,700	1,700
101-265-7170	HEALTH CARE	34,076	37,800	37,800	34,100	34,100
101-265-7190	PENSION	10,891	25,900	25,900	51,500	51,500
101-265-7400	OPERATING SUPPLIES	47,122	53,300	53,300	53,300	53,300
101-265-8010	CONTRACTUAL SERVICES	110,031	100,400	96,700	95,400	95,400
101-265-8040	JANITORIAL SERVICE	94,184	96,000	96,000	96,000	96,000
101-265-9210	GAS SERVICE	29,484	41,000	41,000	41,000	41,000
101-265-9220	ELECTRIC SERVICE	141,253	162,000	162,000	162,000	162,000
101-265-9230	WATER SERVICE	22,486	25,000	25,000	25,000	25,000
101-265-9240	TELEPHONE SERVICE + CELL	36,862	35,000	35,000	35,000	35,000
101-265-9300	REPAIRS & MAINTENANCE	530	-	-	-	-
101-265-9470	AUTO EXPENSE	10,637	11,500	11,500	11,000	11,000
101-265-9550	MISCELLANEOUS EXPENSE	373	-	-	-	-
101-265-9560	DUES & SUBSCRIPTIONS	235	1,200	1,200	1,200	1,200
101-265-9570	PROFESSIONAL DEVELOPMENT	1,019	4,400	4,400	4,400	4,400
101-265-9700	CAPITAL EXPENDITURES	7,021	30,000	25,000	75,000	75,000
101-265-9701	SMALL CAPITAL	1,803	4,300	9,300	7,400	7,400
Totals for Dept 265-CITY BUILDINGS		\$ 727,495	\$ 818,800	\$ 815,200	\$ 864,300	\$ 864,300
Dept 371-ZONING ADMINISTRATION						
101-371-7060	SALARIES & WAGES - PERMANENT	\$ 41,225	\$ 42,700	\$ 42,700	\$ 20,700	\$ 20,700
101-371-7070	SALARIES & WAGES - PART-TIME	35,532	38,900	38,900	39,800	39,800
101-371-7150	EMPLOYER SOCIAL SECURITY	5,853	6,200	6,200	3,000	3,000
101-371-7160	WORKERS' COMPENSATION INS.	561	600	800	1,500	1,500
101-371-7170	HEALTH CARE	9,846	12,600	12,600	7,600	7,600
101-371-7190	PENSION	4,465	8,500	8,500	12,400	12,400
101-371-7400	OPERATING SUPPLIES	2,985	-	3,000	3,000	3,000
101-371-8010	CONTRACTUAL SERVICES	11,361	50,000	37,000	50,000	50,000
101-371-9470	AUTO EXPENSE	390	1,000	1,000	700	700
Totals for Dept 371-ZONING ADMINISTRATION		\$ 112,218	\$ 160,500	\$ 150,700	\$ 138,700	\$ 138,700

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

DEPARTMENT: PUBLIC WORKS

ACTIVITY: STREET LIGHTING

DEPT NO.: 448



Budget Notes: The total expenditure budget for Street Lighting is \$98,800 which is the same last fiscal year.

ACTIVITY: WEALTHY STREETScape MAINTENANCE

DEPT NO.: 485

Budget Notes: This expenditure budget activity is used to account for the maintenance of the Wealthy Streetscape. The budget includes money for flowers, gardening, gas for the streetlights and snow melt system, Christmas lights and repairs and maintenance of current gas lights and snow melt system. The total expenditure budget is \$91,000 which is \$12,000 less than last fiscal year mainly due to an expected decrease in gas prices.

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

101 GENERAL FUND APPROPRIATIONS		15-16 ACTUAL	16-17 ADOPTED BUDGET	16-17 PROPOSED AMENDED BUDGET	17-18 MANAGER RECOMMENDED BUDGET	17-18 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 448-STREET LIGHTING						
101-448-7400	OPERATING SUPPLIES	\$ 287	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
101-448-8010	CONTRACTUAL SERVICES	3,986	5,000	5,000	5,000	5,000
101-448-9220	ELECTRIC SERVICE	81,071	89,800	89,800	89,800	89,800
101-448-9300	REPAIRS & MAINTENANCE	6,173	2,000.00	2,000.00	2,000.00	2,000.00
101-448-9700	CAPITAL EXPENDITURES	4,480	-	-	-	-
Totals for Dept 448-STREET LIGHTING		\$ 95,997	\$ 98,800	\$ 98,800	\$ 98,800	\$ 98,800
Dept 485-WEALTHY STREETScape MAINTENANCE						
101-485-7070	SALARIES & WAGES - TEMPORARY	\$ 6,998	\$ 7,500	\$ 7,500	\$ 8,200	\$ 8,200
101-485-7150	EMPLOYER SOCIAL SECURITY	541	600	600	600	600
101-485-7400	OPERATING SUPPLIES	6,116	12,100	12,100	12,200	12,200
101-485-8010	CONTRACTUAL SERVICES	8,181	18,800	18,800	16,000	16,000
101-485-9210	GAS SERVICE	24,926	45,000	35,000	35,000	35,000
101-485-9220	ELECTRIC SERVICE	9,092	9,000	9,000	9,000	9,000
101-485-9300	REPAIRS & MAINTENANCE	18,707	10,000	19,900	10,000	10,000
101-485-9701	SMALL CAPITAL EXPENDITURES	4,754	-	-	-	-
Totals for Dept 485-WEALTHY STREETScape MAINTENANCE		\$ 79,315	\$ 103,000	\$ 102,900	\$ 91,000	\$ 91,000

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

DEPARTMENT: PUBLIC WORKS

ACTIVITY: WASTE COLLECTION

DEPT NO.: 528

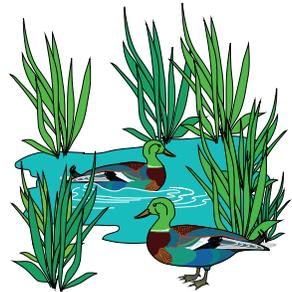
Budget Notes: The total expenditure budget for Waste Collection is \$412,200 which is similar to last fiscal year. The current fiscal year includes cost of living salary adjustments.



ACTIVITY: LAKE RESTORATION

DEPT NO.: 621

Budget Notes: The expenditure budget for Lake Restoration is \$12,100 which is \$10,700 more than last fiscal year. Treatments are on a cycle where a full lake treatment application is followed by a small treatment the following year and then the application rises and fluctuates depending on the survey analysis of the lake. Part of the increase for treatment is related to the invasive frog-bit species that was discovered during routine monitoring this past year.



ACTIVITY: TREE MAINTENANCE & REMOVAL

DEPT NO.: 771



Budget Notes: The total expenditure budget for Tree Maintenance is \$122,500 which is \$20,600 more than last fiscal year mainly due to recommendations from the tree inventory and assessment survey from this past year.

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 528-WASTE COLLECTION						
101-528-7060	SALARIES & WAGES - PERMANENT	\$ 93,792	\$ 89,600	\$ 89,600	\$ 90,300	\$ 90,300
101-528-7070	SALARIES & WAGES - TEMPORARY	11,919	10,000	10,000	10,000	10,000
101-528-7090	SALARIES & WAGES - OVERTIME	677	5,000	5,000	5,000	5,000
101-528-7150	EMPLOYER SOCIAL SECURITY	8,011	8,000	8,000	6,900	6,900
101-528-7160	WORKERS' COMPENSATION INS.	3,088	3,200	4,300	8,000	8,000
101-528-7170	HEALTH CARE	35,300	41,000	41,000	38,500	38,500
101-528-7190	PENSION	6,887	6,200	6,200	7,200	7,200
101-528-7400	OPERATING SUPPLIES	699	800	800	800	800
101-528-8010	CONTRACTUAL SERVICES	4,778	5,500	5,500	5,500	5,500
101-528-8050	YARD WASTE DISPOSAL	92,358	85,000	90,000	85,000	85,000
101-528-9470	AUTO EXPENSE	148,248	160,000	160,000	155,000	155,000
Totals for Dept 528-WASTE COLLECTION		\$ 405,757	\$ 414,300	\$ 420,400	\$ 412,200	\$ 412,200
Dept 621-LAKE RESTORATION						
101-621-8010	CONTRACTUAL SERVICES	\$ 56,322	\$ 1,400	\$ 10,100	\$ 12,100	\$ 12,100
Totals for Dept 621-LAKE RESTORATION		\$ 56,322	\$ 1,400	\$ 10,100	\$ 12,100	\$ 12,100
Dept 771-TREE MAINTENANCE AND REMOVAL						
101-771-7060	SALARIES & WAGES - PERMANENT	\$ 18,677	\$ 27,800	\$ 27,800	\$ 28,000	\$ 28,000
101-771-7090	SALARIES & WAGES - OVERTIME	2,489	2,000	2,000	2,000	2,000
101-771-7150	EMPLOYER SOCIAL SECURITY	1,576	2,300	2,300	2,100	2,100
101-771-7160	WORKERS' COMPENSATION INS.	842	900	1,200	2,200	2,200
101-771-7170	HEALTH CARE	9,240	11,600	11,600	10,100	10,100
101-771-7190	PENSION	1,375	2,000	2,000	2,300	2,300
101-771-7400	OPERATING SUPPLIES	387	800	800	800	800
101-771-8010	CONTRACTUAL SERVICES	33,517	4,500	26,000	12,000	12,000
101-771-8060	TREE TRIMMING & REMOVAL	36,280	35,000	35,000	45,000	45,000
101-771-9470	AUTO EXPENSE	16,899	15,000	15,000	18,000	18,000
Totals for Dept 771-TREE MAINTENANCE AND REMOVAL		\$ 121,282	\$ 101,900	\$ 123,700	\$ 122,500	\$ 122,500

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

DEPARTMENT: PUBLIC SAFETY

DEPT NO.: 345, 346

Budget Notes: The Public Safety expenditure budget is \$5,198,000 which is \$271,800 more than the previous fiscal year. The current fiscal year budget includes cost of living salary adjustments.

More than half of the overall expenditure increase is due to the defined benefit costs which have increased in the current year by approximately \$162,100.

The increase in overtime for the proposed FYE 06/30/2017 and FYE 06/30/2018 budget has been increased to account for employee turnover and/or long-term medical leaves. Several years ago two positions were eliminated from the Public Safety budget. The current staffing is at an optimal level in regards to cost savings; however, additional overtime may occur when staff levels dip below that optimal level.

Drug seizure activity was moved to a separate fund in FYE 06/30/2017.



CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 345-PUBLIC SAFETY						
101-345-7060	SALARIES & WAGES - PERMANENT	\$ 78,074	\$ 81,900	\$ 81,900	\$ 83,900	\$ 83,900
101-345-7070	SALARIES & WAGES - TEMPORARY	53,463	55,000	55,000	55,000	55,000
101-345-7110	SAL. & WAGES - PERM. (NO FICA)	1,962,979	2,034,200	2,034,200	2,072,600	2,072,600
101-345-7130	SAL. & WAGES - OVT (NO FICA)	245,814	215,000	235,000	220,000	220,000
101-345-7150	EMPLOYER SOCIAL SECURITY	40,615	43,100	43,100	40,600	40,600
101-345-7160	WORKERS' COMPENSATION INS.	25,639	28,000	35,900	67,000	67,000
101-345-7170	HEALTH CARE	637,774	676,200	676,200	730,300	730,300
101-345-7190	PENSION	1,186,224	1,325,000	1,325,000	1,467,400	1,467,400
101-345-7400	OPERATING SUPPLIES	53,906	77,300	62,800	73,800	73,800
101-345-8010	CONTRACTUAL SERVICES	52,040	54,600	42,600	51,400	51,400
101-345-8110	COUNTY DISPATCH AGREEMENT	72,654	69,000	75,000	71,000	71,000
101-345-9300	REPAIRS & MAINTENANCE	3,436	9,000	5,000	9,000	9,000
101-345-9470	AUTO EXPENSE	185,996	175,000	175,000	192,000	192,000
101-345-9550	MISCELLANEOUS EXPENSE	5,783	8,000	8,000	8,000	8,000
101-345-9560	DUES & SUBSCRIPTIONS	686	3,000	3,000	3,000	3,000
101-345-9570	PROFESSIONAL DEVELOPMENT	3,336	10,000	10,000	10,000	10,000
101-345-9571	INSERVICE TRAINING	6,040	12,000	7,000	12,000	12,000
101-345-9700	CAPITAL EXPENDITURES	46,621	32,900	24,400	23,400	23,400
101-345-9701	SMALL CAPITAL	2,091	11,500	11,700	2,100	2,100
Totals for Dept 345-PUBLIC SAFETY		\$ 4,663,171	\$ 4,920,700	\$ 4,910,800	\$ 5,192,500	\$ 5,192,500
Dept 346-PUBLIC SAFETY STATE PROGRAMS						
101-346-9580	ST TRNG GRANT-POLICE / PA302	\$ 6,160	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Totals for Dept 346-PUBLIC SAFETY STATE PROGRAMS		\$ 6,160	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Dept 347-DRUG SEIZURE						
101-347-9700	CAPITAL EXPENDITURES	-	\$ 105,900	-	-	-
101-347-9701	SMALL CAPITAL	13,517	5,600	-	-	-
Totals for Dept 347-DRUG SEIZURE		\$ 13,517	\$ 111,500	-	-	-

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

DEPT NO.: 751

This activity accounts for all the overhead and administration of the Parks and Recreation department including salaries and benefits, office supplies, operational and contractual expenses.

Budget Notes: The total expenditure budget for this overhead department is \$771,000, which is \$25,600 more than the previous fiscal year. The current fiscal year includes inflationary salary increases & benefits, \$4,200 new capital items and \$10,000 for projected annual Recreation software cost at 1% of transactions.



The revenues are projected to be \$7,100 lower due to a decrease in facility rentals both indoor and outdoor.

ACTIVITY: POOL PROGRAMS

DEPT NO.: 756

This activity accounts for both Wealthy and Community Pool expenses.



Budget Notes: The total expenditure budget for Pool Programs is \$182,000 which is \$57,500 less than last fiscal year.

Revenues for pool programs and activities are budgeted at \$101,700 a decrease of \$8,500 from last fiscal year mainly due to a 3-4 week HS pool closure for boiler repairs and lower enrollment in Wealthy and HS programming. Revenue is slightly down for memberships due to pool closures.

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 751-RECREATION						
101-751-7060	SALARIES & WAGES - PERMANENT	\$ 351,095	\$ 356,000	\$ 356,000	\$ 365,700	\$ 365,700
101-751-7070	SALARIES & WAGES - TEMPORARY	35,750	39,400	39,300	42,000	42,000
101-751-7090	SALARIES & WAGES - OVERTIME	10,028	8,000	6,400	8,000	8,000
101-751-7150	EMPLOYER SOCIAL SECURITY	30,051	30,900	30,900	30,100	30,100
101-751-7160	WORKERS' COMPENSATION INS.	374	400	500	900	900
101-751-7170	HEALTH CARE	85,079	90,000	90,000	92,700	92,700
101-751-7190	PENSION	46,193	46,800	46,800	48,200	48,200
101-751-7400	OPERATING SUPPLIES	2,827	3,600	3,500	3,600	3,600
101-751-8010	CONTRACTUAL SERVICES	28,985	29,500	29,500	38,700	38,700
101-751-9300	REPAIRS & MAINTENANCE	17,481	18,900	18,400	12,700	12,700
101-751-9470	AUTO EXPENSE	471	1,000	1,000	1,000	1,000
101-751-9550	MISCELLANEOUS EXPENSE	70	300	300	300	300
101-751-9560	DUES & SUBSCRIPTIONS	1,060	1,100	1,300	1,200	1,200
101-751-9570	PROFESSIONAL DEVELOPMENT	3,941	4,900	4,700	6,500	6,500
101-751-9640	BANK SERVICE FEES	12,107	13,000	13,800	13,000	13,000
101-751-9700	CAPITAL EXPENDITURES	5,916	-	-	-	-
101-751-9701	SMALL CAPITAL	4,163	1,600	4,100	6,400	6,400
101-751-9760	CAPITAL EXP - JOINT FACILITIES	60,000	100,000	100,000	100,000	100,000
Totals for Dept 751-RECREATION		\$ 695,591	\$ 745,400	\$ 746,500	\$ 771,000	\$ 771,000
Dept 756-POOL PROGRAMS						
101-756-7070	SALARIES & WAGES - TEMPORARY	\$ 66,791	\$ 67,200	\$ 62,100	\$ 67,900	\$ 67,900
101-756-7150	EMPLOYER SOCIAL SECURITY	5,109	5,100	4,800	5,200	5,200
101-756-7160	WORKERS' COMPENSATION INS.	655	700	900	1,700	1,700
101-756-7400	OPERATING SUPPLIES	4,589	9,100	8,200	10,700	10,700
101-756-8010	CONTRACTUAL SERVICES	22,383	20,300	20,700	21,500	21,500
101-756-8090	JOINT FACILITIES AGREEMENT	115,936	137,100	118,400	75,000	75,000
Totals for Dept 756-POOL PROGRAMS		\$ 215,463	\$ 239,500	\$ 215,100	\$ 182,000	\$ 182,000

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

ACTIVITY: SPECIAL EVENTS

DEPT 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 4th celebration.



Budget Notes: The expenditure budget for Special Events is \$155,100, which \$9,400 more than last fiscal year due to 40th Huntington Reeds Lake Run finisher medals and Rhoades McKee Reeds Lake Triathlon operating supplies.

Revenues budgeted for Special Events are \$187,400 which is down to last fiscal year due to the loss of our July 4th sponsor of \$15,000.

The revenues earned over expenditures are used to cover the portion of supervision costs included in the general recreation overhead department.

ACTIVITY: RECREATION PROGRAMMING

DEPT NO.: 777

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

Budget Notes: The total expenditure budget for Recreation Programming is \$130,900 which is \$14,900 more than last fiscal year. The increase is primarily the result of higher salaries and additional classes for youth & adult programming as participation is anticipated to be higher.

Revenues budgeted for Recreation Programming fees are \$220,800, which is \$27,600 more than last fiscal year due to an increase programs and participation. The revenues earned over expenditures are used to cover the portion of supervision costs included in the general recreation overhead department.

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 775-SPECIAL EVENTS						
101-775-7070	SALARIES & WAGES - TEMPORARY	\$ 1,799	\$ 2,700	\$ 2,300	\$ 2,700	\$ 2,700
101-775-7090	SALARIES & WAGES - OVERTIME	604	2,000	1,800	2,000	2,000
101-775-7150	EMPLOYER SOCIAL SECURITY	183	400	300	400	400
101-775-7160	WORKERS' COMPENSATION INS.	94	100	100	200	200
101-775-7170	HEALTH CARE	221	1,000	1,000	-	-
101-775-7190	PENSION	57	300	300	300	300
101-775-7400	OPERATING SUPPLIES	47,817	57,400	54,100	64,800	64,800
101-775-8010	CONTRACTUAL SERVICES	38,722	42,600	36,700	45,200	45,200
101-775-8800	COMMUNITY PROMOTION	38,943	39,200	39,900	39,500	39,500
Totals for Dept 775-SPECIAL EVENTS		\$ 128,440	\$ 145,700	\$ 136,500	\$ 155,100	\$ 155,100
Dept 777-RECREATION PROGRAMMING						
101-777-7070	SALARIES & WAGES - TEMPORARY	\$ 61,277	\$ 73,200	\$ 60,500	\$ 76,600	\$ 76,600
101-777-7150	EMPLOYER SOCIAL SECURITY	4,688	5,600	4,600	5,900	5,900
101-777-7160	WORKERS' COMPENSATION INS.	936	1,000	1,300	2,400	2,400
101-777-7400	OPERATING SUPPLIES	5,629	9,700	6,100	9,200	9,200
101-777-8010	CONTRACTUAL SERVICES	34,471	26,500	28,000	36,800	36,800
Totals for Dept 777-RECREATION PROGRAMMING		\$ 107,001	\$ 116,000	\$ 100,500	\$ 130,900	\$ 130,900

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

ACTIVITY: GROUNDS MAINTENANCE

DEPT NO.: 778



Budget Notes: The total Grounds Maintenance expenditure budget for next fiscal year is \$386,400 which is \$40,600 more than the previous year due to the Goose control program, Manhattan drinking fountain capital expenditure and solid waste supplies. In addition, the current fiscal year includes inflationary salary increases.

The East Grand Rapids Public Schools reimburse the City for one-half of a majority of these costs which revenue is budgeted at \$176,000.

ACTIVITY: RECREATION SPORTS

DEPT NO.: 779

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

Budget Notes: The total expenditure budget for Recreation Sports is \$206,300 which is \$31,100 less than last fiscal year due to limited tennis lessons caused by Canepa tennis courts repairs this summer.



Revenues budgeted for Recreation sport fees are \$296,500, which is \$44,600 less than last fiscal year due to tennis lessons. The revenues earned over expenditures are used to cover the portion of supervision costs included in the general recreation overhead department.

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 778-GROUNDS MAINTENANCE						
101-778-7060	SALARIES & WAGES - PERMANENT	\$ 118,626	\$ 120,400	\$ 120,400	\$ 131,300	\$ 131,300
101-778-7070	SALARIES & WAGES - TEMPORARY	10,954	12,000	12,000	12,900	12,900
101-778-7090	SALARIES & WAGES - OVERTIME	2,710	2,500	3,500	3,500	3,500
101-778-7150	EMPLOYER SOCIAL SECURITY	10,021	10,300	10,300	10,000	10,000
101-778-7160	WORKERS' COMPENSATION INS.	1,591	1,600	2,200	4,100	4,100
101-778-7170	HEALTH CARE	43,520	48,300	48,300	63,900	63,900
101-778-7190	PENSION	17,994	18,400	18,400	20,000	20,000
101-778-7400	OPERATING SUPPLIES	16,759	20,800	21,200	23,300	23,300
101-778-8010	CONTRACTUAL SERVICES	1,999	700	3,200	5,800	5,800
101-778-8080	GROUNDS MAINTENANCE	84,585	79,600	77,400	77,400	77,400
101-778-9300	REPAIRS & MAINTENANCE	11,557	8,000	10,300	8,000	8,000
101-778-9470	AUTO EXPENSE	19,007	20,000	20,000	20,000	20,000
101-778-9560	DUES & SUBSCRIPTIONS	282	400	300	400	400
101-778-9570	PROFESSIONAL DEVELOPMENT	2,907	2,000	1,400	2,000	2,000
101-778-9701	SMALL CAPITAL	-	800	800	3,800	3,800
Totals for Dept 778-GROUNDS MAINTENANCE		\$ 342,512	\$ 345,800	\$ 349,700	\$ 386,400	\$ 386,400
Dept 779-RECREATION SPORTS						
101-779-7070	SALARIES & WAGES - TEMPORARY	\$ 99,603	\$ 101,500	\$ 107,900	\$ 55,200	\$ 55,200
101-779-7080	CONTRACTUAL WAGES	35,804	38,900	39,900	49,600	49,600
101-779-7150	EMPLOYER SOCIAL SECURITY	7,628	7,800	8,300	4,200	4,200
101-779-7160	WORKERS' COMPENSATION INS.	655	700	900	1,700	1,700
101-779-7400	OPERATING SUPPLIES	29,089	29,300	29,900	34,500	34,500
101-779-8010	CONTRACTUAL SERVICES	59,837	59,200	57,600	61,100	61,100
Totals for Dept 779-RECREATION SPORTS		\$ 232,616	\$ 237,400	\$ 244,500	\$ 206,300	\$ 206,300

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

ACTIVITY: MIDDLE SCHOOLS SPORTS

DEPT NO.: 781

This activity accounts for expenses related to middle school sports.

Budget Notes: The total expenditure budget for Middle School Sports is \$61,100 which is \$11,100 more than the last fiscal year due to projected participation expected to be higher.

The expenses for middle school sports are now paid entirely out of fees and charges for the programs, which is budgeted at \$93,900. The revenues earned over expenditures are used to cover the portion of supervision and administration costs included in the general recreation overhead department.

ACTIVITY: AQUATIC CLUB (WAVES)

DEPT NO.: 783

This activity accounts for expenses related to the Aquatic Club.



Budget Notes: The total expenditure budget for Aquatic Club (WAVES) is \$121,200, which is \$55,700 more than last fiscal year. The adjustment in the budget is due to the percentage of utilities (Joint Facilities) allocated to the WAVES program based on hours of use compared to other activities in the pools.

Revenues budgeted for Aquatic Club Fees are \$51,500, which is \$7,400 more than last fiscal year. The City subsidizes the WAVES program by 30% (except for meets held by the Club).

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 781-MIDDLE SCHOOL SPORTS						
101-781-7070	SALARIES & WAGES - TEMPORARY	\$ 38,445	\$ 34,500	\$ 38,700	\$ 40,500	\$ 40,500
101-781-7080	CONTRACTUAL WAGES	7,406	6,800	6,800	6,100	6,100
101-781-7150	EMPLOYER SOCIAL SECURITY	2,933	2,600	3,000	3,100	3,100
101-781-7160	WORKERS' COMPENSATION INS.	561	600	800	1,500	1,500
101-781-7400	OPERATING SUPPLIES	5,856	5,400	6,700	6,100	6,100
101-781-8010	CONTRACTUAL SERVICES	200	100	2,500	3,800	3,800
Totals for Dept 781-MIDDLE SCHOOL SPORTS		\$ 55,401	\$ 50,000	\$ 58,500	\$ 61,100	\$ 61,100
Dept 783-AQUATIC CLUB (WAVES)						
101-783-7070	SALARIES & WAGES - TEMPORARY	\$ 12,659	\$ 15,700	\$ 13,900	\$ 22,100	\$ 22,100
101-783-7150	EMPLOYER SOCIAL SECURITY	969	1,200	1,100	1,600	1,600
101-783-7160	WORKERS' COMPENSATION INS.	187	200	300	600	600
101-783-7400	OPERATING SUPPLIES	323	300	300	500	500
101-783-8010	CONTRACTUAL SERVICES	2,910	2,300	2,500	5,000	5,000
101-783-8090	JOINT FACILITIES AGREEMENT	55,197	45,800	47,200	91,400	91,400
Totals for Dept 783-AQUATIC CLUB (WAVES)		\$ 72,245	\$ 65,500	\$ 65,300	\$ 121,200	\$ 121,200

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

DEPARTMENT: GENERAL ADMINISTRATION

DEPT NO.: 875



Budget Notes: The total expenditure budget for General Administration is \$253,600 which is \$16,600 more than last fiscal year mainly due to planned capital expenditures.

DEPARTMENT: TRANSFERS TO OTHER FUNDS

DEPT NO.: 965



Budget Notes: Total budgeted Transfers to Other Funds are \$1,000,000, which is being transferred to the Major Street Fund and the Local Street Fund.

In fiscal year 1997, the City Commission passed a resolution to transfer 1.333 mills from the General Fund property tax millage for capital projects in the Street Funds. This transfer of \$1,000,000 equates to 1.5206 mills.

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

101 GENERAL FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 875-GENERAL ADMINISTRATION						
101-875-7140	FRINGE BENEFITS	\$ 2,882	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
101-875-8010	CONTRACTUAL SERVICES	1,659	1,000	1,000	1,000	1,000
101-875-8012	REGIS	21,596	25,000	21,600	21,600	21,600
101-875-8100	INSURANCE PREMIUMS	162,021	175,000	160,600	175,000	175,000
101-875-8140	PUBLIC LIABILITY CLAIMS	-	1,000	1,000	1,000	1,000
101-875-8160	CABLE COMMUNITY ACESS EQUIPMENT	20,000	20,000	20,000	-	-
101-875-9700	CAPITAL EXPENDITURES	40,900	10,000	9,600	50,000	50,000
Totals for Dept 875-GENERAL ADMINISTRATION		\$ 249,058	\$ 237,000	\$ 218,800	\$ 253,600	\$ 253,600
Dept 965-TRANSFERS TO OTHER FUNDS						
101-965-9810	TRANS TO MAJOR STREET FUND	\$ 362,100	\$ 100,000	\$ 240,000	\$ 390,000	\$ 440,000
101-965-9810	TRANS TO LOCAL STREET FUND	109,400	235,700	100,000	330,000	385,000
101-965-9830	TRANSFER TO OTHER FUNDS	-	-	78,000	-	-
101-965-9880	TRANSFER TO CAPITAL PROJECTS FUND	353,500	-	-	-	-
101-965-9930	TRANS TO MUNICIPAL STREET FUND	175,000	664,300	660,000	280,000	175,000
Totals for Dept 965-TRANSFERS TO OTHER FUNDS		\$ 1,000,000	\$ 1,000,000	\$ 1,078,000	\$ 1,000,000	\$ 1,000,000
TOTAL APPROPRIATIONS		\$ 10,708,162	\$ 11,350,400	\$ 11,294,000	\$ 11,614,100	\$ 11,614,100
NET OF REVENUES/APPROPRIATIONS - FUND 101		\$ 284,230	\$ (270,000)	\$ (220,000)	\$ (310,000)	\$ (310,000)
BEGINNING FUND BALANCE		3,372,941	3,657,171	3,387,171	3,167,171	3,167,171
ENDING FUND BALANCE		\$ 3,657,171	\$ 3,387,171	\$ 3,167,171	\$ 2,857,171	\$ 2,857,171

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 Funds operations with General Fund transfers. The City has 47.2 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 fiscal year 1997, the City increased the General Fund millage rate by .5 mills to fund 1.333 mills of property tax revenues annually towards street construction. In the current fiscal year, the transfer from the General Fund totals \$1,000,000 which equates to 1.5206 mills. This transfer is broken out as follows:

- Major Street Fund - \$390,000
- Local Street Fund - \$330,000
- Municipal Street Fund - \$280,000

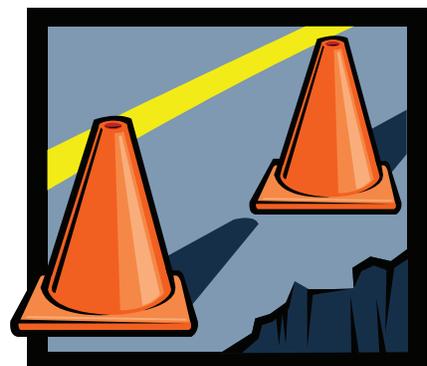
A Street and Sidewalk millage proposal passed in May 2015. A new Municipal Street Fund was created to account for these funds.

The purpose of this newly created fund is to ensure that funding sources related to infrastructure activities are segregated based on defined/permitted activities as established by the State of Michigan and by the City Street and Sidewalk Funding Policy. Routine and preventative maintenance activities will continue to be spent out of the Major and Local Street Funds with accordance with Act 51 PA 1951, as amended.

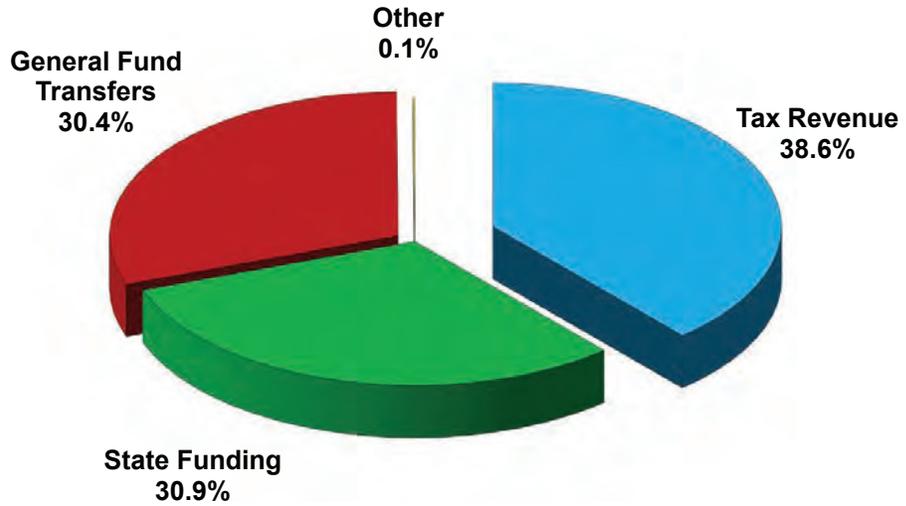
It should also be noted that at the end of a fiscal year, capital projects that are completed and allowable under Act 51 PA 1951, will be transferred from the Municipal Street Fund into Major and Local Streets for the year-end Act 51 reporting purposes.

State Funding Notes:

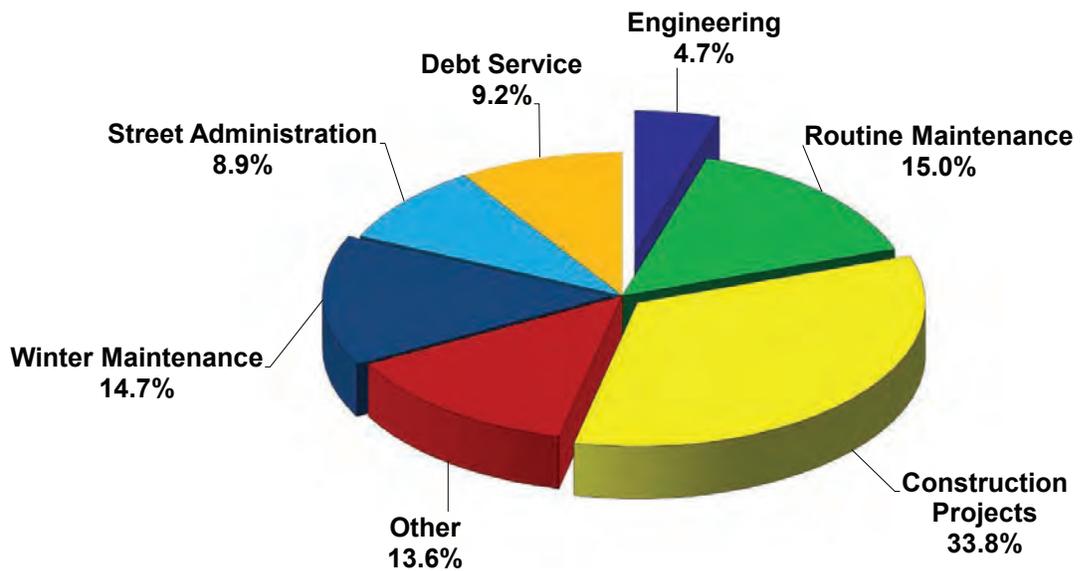
The increase in estimated State Funding in FYE 6/30/2018 includes the new State Restricted Revenue Package, which is the additional revenue from the increase in motor fuel and vehicle registration taxes effective January 1, 2017.



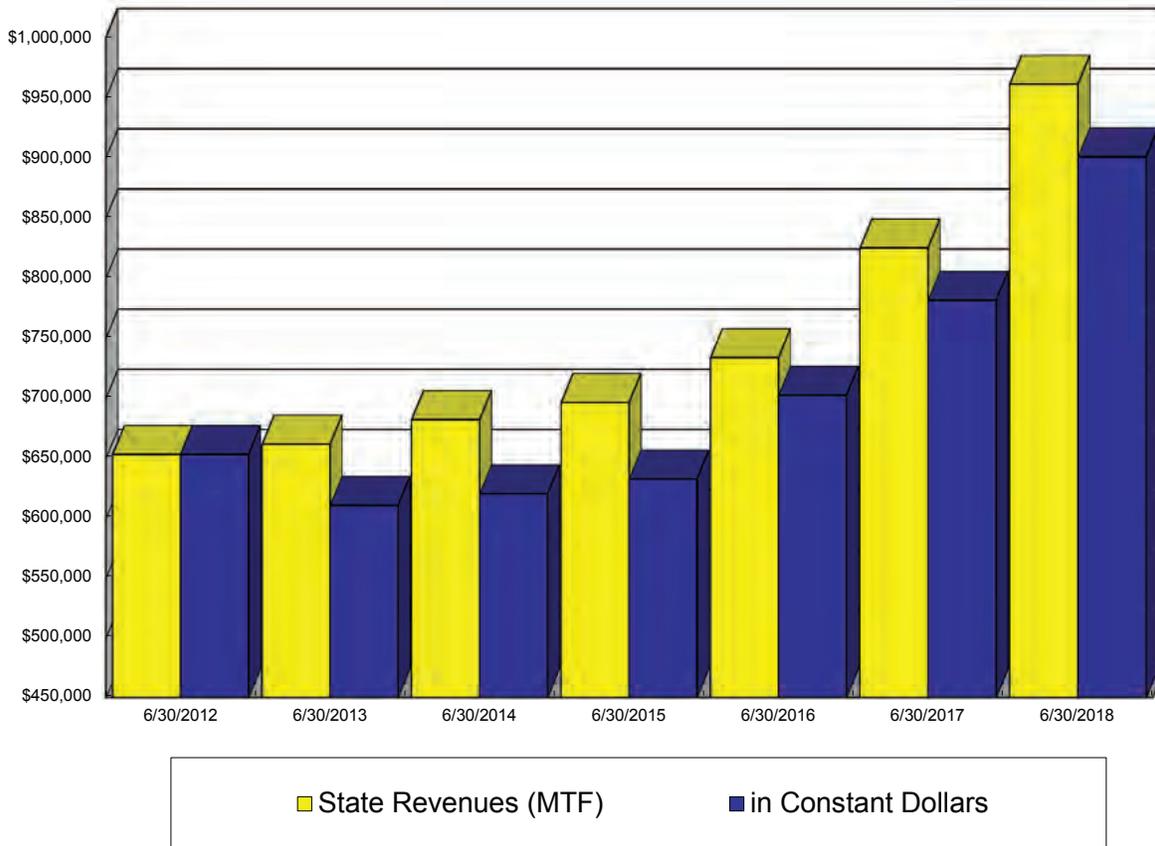
Street Fund Revenue
\$3,289,500



Street Fund Expenditures
\$2,839,500



State Revenues Michigan Transportation Funds



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
State Revenues (MTF)	\$653,233	\$661,688	\$682,166	\$696,421	\$733,755	\$825,000	\$961,100
State Revenues (MTF) in Constant Dollars	\$653,233	\$610,802	\$620,414	\$632,696	\$702,366	\$781,352	\$900,720

Warning Trend: Decline in Michigan Transportation Funds (constant dollars).

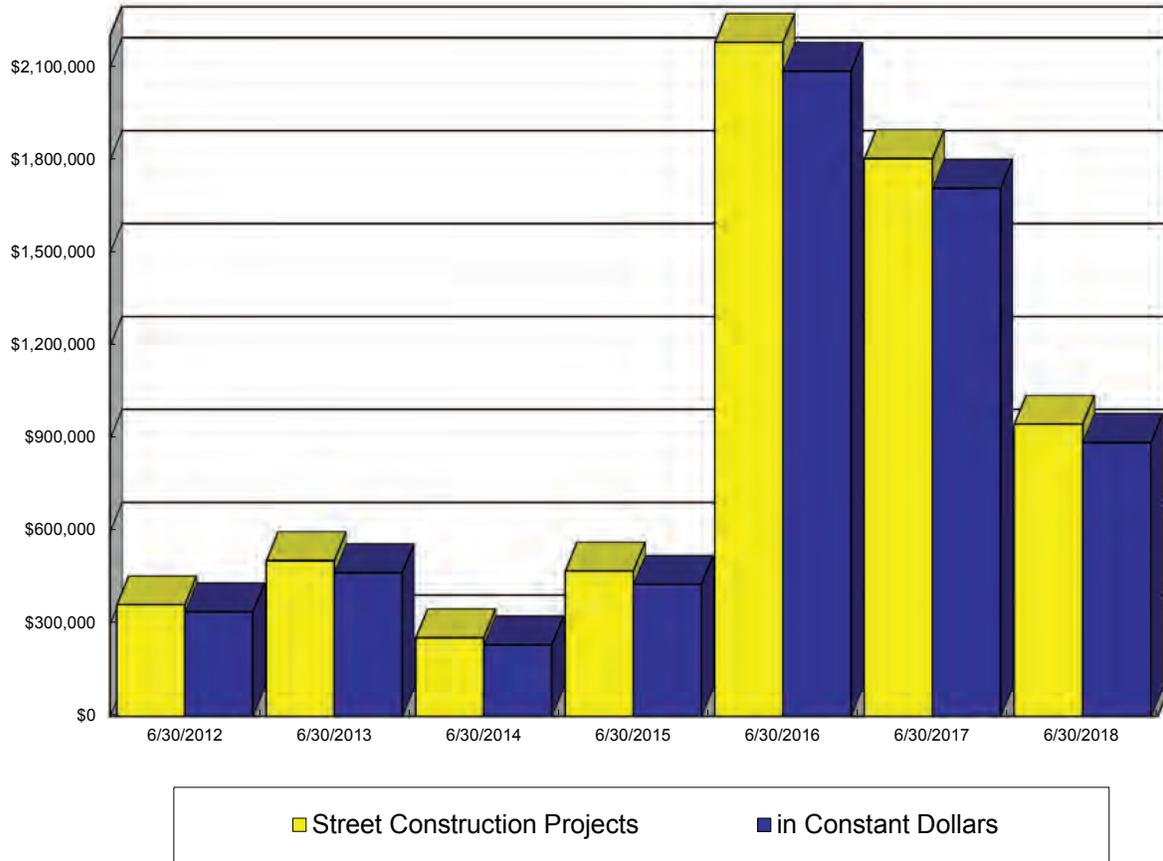
Formula: State revenues in constant dollars for Michigan Transportation Funds (not including snow removal and other one-time revenue funds received).

Description: Michigan Transportation Funds are the main source of revenues in the Street Funds. What is not covered by State revenues (MTF and snow removal funds) 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 dependent on the State economy and politics. Due to the economy in the State, these revenues have decreased from previous years (not showing above). When adjusted for inflation, the decrease in these revenues is more significant. The increase in the FYE 6/30/2017 and 6/30/2018 is related to the new State Restricted Revenue Package that is effective January 1, 2017.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

Street Construction Projects Street Funds



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Street Construction Projects	\$361,650	\$504,173	\$254,582	\$470,959	\$2,177,732	\$1,802,500	\$945,000
Street Construction Projects in Constant Dollars	\$338,414	\$465,400	\$231,537	\$427,865	\$2,084,572	\$1,707,135	\$885,631

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.

Analysis: Street Construction projects will fluctuate from year to year based on federal funding available. FYE 06/30/2016 includes the culvert and trail project and FYE 06/30/2017 includes the Lake Drive/Lakeside/Breton Project. There is less planned expenditures in FYE 06/30/2018 due to the need to rebuild the reserves for future planned projects.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

CITY OF EAST GRAND RAPIDS STREET FUNDS BUDGET SUMMARY

FUND: MAJOR STREET FUND

FUND NO.: 202



Budget Notes: Budgeted expenditures for the Major Street Fund are \$1,243,000 which is \$705,100 less than last fiscal year. The decrease is the result of a federal street project in the previous year.

The debt service payment required on the Wealthy Streetscape equals \$260,000. This bond was refunded in April 2015 and the savings has been reflected in the budget amount. This bond will be paid off in April 2020.

Ending fund balance is projected to be \$339,700 at June 30, 2018. This amount is used to help fund future federal construction projects.

FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

202 MAJOR STREET FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 579,118	\$ 581,511	\$ 628,618	\$ 637,000	\$ 563,200	\$ 719,000	\$ 719,000
Expenditures	633,831	854,903	897,601	1,688,100	1,883,200	981,000	981,000
Revenues over (under) expenditures	(54,713)	(273,392)	(268,983)	(1,051,100)	(1,320,000)	(262,000)	(262,000)
Transfers in	409,637	334,816	527,180	1,138,500	1,210,000	674,000	674,000
Transfers out	(275,488)	(278,070)	(260,405)	(260,000)	(260,000)	(262,000)	(262,000)
Changes in fund balance	79,436	(216,646)	(2,208)	(172,600)	(370,000)	150,000	150,000
Beginning fund balance	699,076	778,512	561,866	559,658	559,658	189,658	189,658
Ending fund balance	<u>\$ 778,512</u>	<u>\$ 561,866</u>	<u>\$ 559,658</u>	<u>\$ 387,058</u>	<u>\$ 189,658</u>	<u>\$ 339,658</u>	<u>\$ 339,658</u>
Fund balance as a % of expenditures (Including Transfers)	85.61%	49.59%	48.33%	19.87%	8.85%	27.33%	27.33%
Fund balance							
Nonspendable							
Inventory	\$ 9,716	\$ 9,995	\$ 9,995	\$ -	\$ -	\$ -	\$ -
Prepays	-	1,203	1,203	-	-	-	-
Restricted							
Streets	768,796	550,667	548,460	387,058	189,658	339,658	339,658
Fund balance - Unassigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

MAJOR STREET FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
INTERGOVERNMENT PROGRAMS	\$ 611,791	\$ 635,000	\$ 562,000	\$ 718,000	\$ 718,000
MISCELLANEOUS REVENUE	14,170	-	200	-	-
INTEREST AND RENTS	2,657	2,000	1,000	1,000	1,000
TOTAL REVENUES	<u>628,618</u>	<u>637,000</u>	<u>563,200</u>	<u>719,000</u>	<u>719,000</u>
<u>EXPENDITURES</u>					
ENGINEERING	\$ 30,443	\$ 69,700	\$ 68,400	\$ 69,000	\$ 69,000
STREET CONSTRUCTION	410,100	1,029,500	1,269,500	284,000	284,000
ROUTINE MAINTENANCE	158,538	187,600	221,800	198,800	198,800
TRAFFIC SERVICES	101,787	71,000	71,000	86,900	86,900
WINTER MAINTENANCE	146,363	231,400	197,300	212,900	212,900
STREET ADMINISTRATION	50,370	98,900	55,200	129,400	129,400
TOTAL EXPENDITURES	<u>897,601</u>	<u>1,688,100</u>	<u>1,883,200</u>	<u>981,000</u>	<u>981,000</u>
REVENUES OVER (UNDER) EXPENDITURES	(268,983)	(1,051,100)	(1,320,000)	(262,000)	(262,000)
TRANSFERS FROM OTHER FUNDS	527,180	1,138,500	1,210,000	674,000	674,000
TRANSFERS TO OTHER FUNDS	(260,405)	(260,000)	(260,000)	(262,000)	(262,000)
NET CHANGE IN FUND BALANCE	(2,208)	(172,600)	(370,000)	150,000	150,000
BEGINNING FUND BALANCE	<u>561,866</u>	<u>559,658</u>	<u>559,658</u>	<u>189,658</u>	<u>189,658</u>
ENDING FUND BALANCE	<u><u>\$ 559,658</u></u>	<u><u>\$ 387,058</u></u>	<u><u>\$ 189,658</u></u>	<u><u>\$ 339,658</u></u>	<u><u>\$ 339,658</u></u>

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

202 MAJOR STREET FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 539-INTERGOVERNMENT REVENUES						
202-539-5470	MONIES RECEIVED FROM STATE	\$ 611,791	\$ 635,000	\$ 562,000	\$ 718,000	\$ 718,000
Totals for Dept 539-INTERGOVERNMENT REVENUES		\$ 611,791	\$ 635,000	\$ 562,000	\$ 718,000	\$ 718,000
Dept 600-CHARGES FOR CURRENT SERVICES						
202-600-6540	MISCELLANEOUS REVENUE	\$ 14,170	-	\$ 200	\$ -	\$ -
Totals for Dept 600-CHARGES FOR CURRENT SERVICES		\$ 14,170	-	\$ 200	\$ -	\$ -
Dept 664-INTEREST AND RENTS						
202-664-6650	INTEREST ON INVESTMENTS	\$ 2,657	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Totals for Dept 664-INTEREST AND RENTS		\$ 2,657	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Dept 699-OPERATING TRANSFERS IN						
202-699-6810	TRANSER FROM GENERAL FUND	\$ 362,100	\$ 100,000	\$ 240,000	\$ 390,000	\$ 390,000
202-699-6870	TRANS FROM SPEC ASSESS FUND	25,810	9,000	-	-	-
202-699-6951	TRANFER FROM MUNICIPAL STREET FUND	139,270	1,029,500	970,000	284,000	284,000
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 527,180	\$ 1,138,500	\$ 1,210,000	\$ 674,000	\$ 674,000
TOTAL ESTIMATED REVENUES		\$ 1,155,798	\$ 1,775,500	\$ 1,773,200	\$ 1,393,000	\$ 1,393,000

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

202 MAJOR STREET FUND APPROPRIATIONS			15-16	16-17	16-17	17-18	17-18
			ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION			BUDGET	AMENDED	RECOMMENDED	APPROVED
					BUDGET	BUDGET	BUDGET
Dept 447-CITY ENGINEERING							
202-447-7060	SALARIES & WAGES - PERMANENT	\$	12,920	\$ 34,700	\$ 34,700	\$ 32,100	\$ 32,100
202-447-7090	SALARIES & WAGES - OVERTIME		85	3,000	3,000	3,000	3,000
202-447-7150	EMPLOYER SOCIAL SECURITY		978	2,900	2,900	2,500	2,500
202-447-7160	WORKERS' COMPENSATION INS.		987	1,000	1,400	2,600	2,600
202-447-7170	HEALTH CARE		8,038	15,800	14,100	16,800	16,800
202-447-7190	PENSION		1,947	5,700	5,700	5,300	5,300
202-447-7400	OPERATING SUPPLIES		199	800	800	400	400
202-447-8010	CONTRACTUAL SERVICES		3,011	2,500	2,500	2,500	2,500
202-447-9470	AUTO EXPENSE		2,278	2,000	2,000	2,500	2,500
202-447-9550	MISCELLANEOUS EXPENSE		-	700	700	700	700
202-447-9570	PROFESSIONAL DEVELOPMENT		-	600	600	600	600
Totals for Dept 447-CITY ENGINEERING		\$	30,443	\$ 69,700	\$ 68,400	\$ 69,000	\$ 69,000
Dept 451-STREET CONSTRUCTION							
202-451-9730	STREET CONSTRUCTION EXPENSE	\$	410,100	\$ 1,029,500	\$ 1,269,500	\$ 284,000	\$ 284,000
Totals for Dept 451-STREET CONSTRUCTION		\$	410,100	\$ 1,029,500	\$ 1,269,500	\$ 284,000	\$ 284,000
Dept 463-ROUTINE MAINTENANCE							
202-463-7060	SALARIES & WAGES - PERMANENT	\$	45,053	\$ 45,000	\$ 55,000	\$ 39,700	\$ 39,700
202-463-7070	SALARIES & WAGES - PART/TIME/TEMP		5,857	6,000	6,000	6,000	6,000
202-463-7090	SALARIES & WAGES - OVERTIME		1,266	1,500	1,500	1,500	1,500
202-463-7150	EMPLOYER SOCIAL SECURITY		4,072	3,600	4,100	3,000	3,000
202-463-7160	WORKERS' COMPENSATION INS.		1,227	1,300	1,700	3,200	3,200
202-463-7170	HEALTH CARE		23,351	25,000	27,000	25,500	25,500
202-463-7190	PENSION		3,482	2,700	4,000	3,100	3,100
202-463-7400	OPERATING SUPPLIES		29,745	29,500	49,500	29,500	29,500
202-463-8010	CONTRACTUAL SERVICES		19,024	30,500	31,000	31,000	31,000
202-463-9300	REPAIRS & MAINTENANCE		-	500	-	-	-
202-463-9470	AUTO EXPENSE		21,462	25,000	25,000	23,000	23,000
202-463-9700	CAPITAL EXPENDITURES		-	17,000	17,000	33,300	33,300
202-463-9701	SMALL CAPITAL		3,999	-	-	-	-
Totals for Dept 463-ROUTINE MAINTENANCE		\$	158,538	\$ 187,600	\$ 221,800	\$ 198,800	\$ 198,800

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

202 MAJOR STREET FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 474-TRAFFIC SERVICES						
202-474-7060	SALARIES & WAGES - PERMANENT	\$ 5,209	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
202-474-7090	SALARIES & WAGES - OVERTIME	300	500	500	500	500
202-474-7150	EMPLOYER SOCIAL SECURITY	408	300	300	200	200
202-474-7160	WORKERS' COMPENSATION INS.	60	100	100	200	200
202-474-7170	HEALTH CARE	1,983	5,300	5,300	2,200	2,200
202-474-7190	PENSION	298	200	200	200	200
202-474-7400	OPERATING SUPPLIES	3,372	5,000	6,200	6,200	6,200
202-474-8010	CONTRACTUAL SERVICES	76,258	54,200	53,000	53,000	53,000
202-474-9470	AUTO EXPENSE	3,062	3,000	3,000	3,000	3,000
202-474-9700	CAPITAL EXPENDITURES	10,837	-	-	19,000	19,000
Totals for Dept 474-TRAFFIC SERVICES		\$ 101,787	\$ 71,000	\$ 71,000	\$ 86,900	\$ 86,900
Dept 478-WINTER MAINTENANCE						
202-478-7040	ON-CALL PAY	\$ 3,500	\$ 2,700	\$ 2,700	\$ 3,600	\$ 3,600
202-478-7060	SALARIES & WAGES - PERMANENT	29,107	63,100	53,100	63,600	63,600
202-478-7090	SALARIES & WAGES - OVERTIME	8,596	16,000	16,000	12,000	12,000
202-478-7150	EMPLOYER SOCIAL SECURITY	3,064	6,100	6,100	4,900	4,900
202-478-7160	WORKERS' COMPENSATION INS.	2,406	2,500	3,400	6,300	6,300
202-478-7170	HEALTH CARE	17,641	33,600	23,600	19,300	19,300
202-478-7190	PENSION	2,914	5,200	5,200	6,000	6,000
202-478-7400	OPERATING SUPPLIES	43,010	47,200	47,200	47,200	47,200
202-478-9470	AUTO EXPENSE	33,469	55,000	40,000	50,000	50,000
202-478-9701	SMALL CAPITAL	2,656	-	-	-	-
Totals for Dept 478-WINTER MAINTENANCE		\$ 146,363	\$ 231,400	\$ 197,300	\$ 212,900	\$ 212,900

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

202 MAJOR STREET FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 483-STREET ADMINISTRATION						
202-483-7060	SALARIES & WAGES - PERMANENT	\$ 25,694	\$ 58,000	\$ 28,000	\$ 74,200	\$ 74,200
202-483-7090	SALARIES & WAGES - OVERTIME	1,031	2,000	2,000	2,000	2,000
202-483-7150	EMPLOYER SOCIAL SECURITY	1,971	4,600	3,000	4,500	4,500
202-483-7160	WORKERS' COMPENSATION INS.	132	200	200	400	400
202-483-7170	HEALTH CARE	12,059	23,100	15,000	20,000	20,000
202-483-7190	PENSION	4,048	9,000	5,000	8,300	8,300
202-483-8070	GENERAL FUND FEES	-	-	-	15,000	15,000
202-483-9470	AUTO EXPENSE	1,140	500	500	1,300	1,300
202-483-9550	MISCELLANEOUS EXPENSE	4,295	-	-	-	-
202-483-9560	DUES & SUBSCRIPTIONS	-	500	500	2,700	2,700
202-483-9570	PROFESSIONAL DEVELOPMENT	-	1,000	1,000	1,000	1,000
Totals for Dept 483-STREET ADMINISTRATION		\$ 50,370	\$ 98,900	\$ 55,200	\$ 129,400	\$ 129,400
Dept 965-TRANSFERS TO OTHER FUNDS						
202-965-9900	TRANSFER TO DEBT SERVICE FUND	\$ 260,405	\$ 260,000	\$ 260,000	\$ 262,000	\$ 262,000
Totals for Dept 965-TRANSFERS TO OTHER FUNDS		\$ 260,405	\$ 260,000	\$ 260,000	\$ 262,000	\$ 262,000
TOTAL APPROPRIATIONS		\$ 1,158,006	\$ 1,948,100	\$ 2,143,200	\$ 1,243,000	\$ 1,243,000
NET OF REVENUES/APPROPRIATIONS - FUND 202		\$ (2,208)	\$ (172,600)	\$ (370,000)	\$ 150,000	\$ 150,000
BEGINNING FUND BALANCE		561,866	559,658	559,658	189,658	189,658
ENDING FUND BALANCE		\$ 559,658	\$ 387,058	\$ 189,658	\$ 339,658	\$ 339,658

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

FUND: LOCAL STREET FUND

FUND NO.: 203

Budget Notes: Budgeted expenditures for the Local Street Fund are \$1,291,100 which is \$205,600 more than last fiscal year more local street projects in the current year.

Ending fund balance is projected to be \$445,900 at June 30, 2018. This amount is used to help fund future construction projects.



FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

203 LOCAL STREET FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 224,740	\$ 273,051	\$ 304,251	\$ 251,200	\$ 259,100	\$ 300,100	\$ 300,100
Expenditures	693,639	567,928	1,276,685	1,085,500	1,077,700	1,291,100	1,291,100
Revenues over (under) expenditures	(468,899)	(294,877)	(972,434)	(834,300)	(818,600)	(991,000)	(991,000)
Transfers in	528,496	284,786	969,421	738,700	638,600	991,000	991,000
Changes in fund balance	59,597	(10,091)	(3,013)	(95,600)	(180,000)	-	-
Beginning fund balance	579,424	639,021	628,930	625,917	625,917	445,917	445,917
Ending fund balance	<u>\$ 639,021</u>	<u>\$ 628,930</u>	<u>\$ 625,917</u>	<u>\$ 530,317</u>	<u>\$ 445,917</u>	<u>\$ 445,917</u>	<u>\$ 445,917</u>
Fund balance as a % of expenditures	92.13%	110.74%	49.03%	48.85%	41.38%	34.54%	34.54%
Fund balance							
 Nonspendable							
Inventory	\$ 9,716	\$ 9,995	\$ 9,995	\$ -	\$ -	\$ -	\$ -
Prepays	-	1,203	1,203	-	-	-	-
 Restricted							
Streets	629,305	617,730	614,719	530,317	445,917	445,917	445,917
Fund balance - Unassigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

LOCAL STREET FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
INTERGOVERNMENT PROGRAMS	\$ 295,630	\$ 250,000	\$ 245,000	\$ 298,100	\$ 298,100
INTEREST AND RENTS	2,436	1,200	1,200	1,000	1,000
TOTAL REVENUES	<u>304,251</u>	<u>251,200</u>	<u>259,100</u>	<u>300,100</u>	<u>300,100</u>
<u>EXPENDITURES</u>					
ENGINEERING	27,530	67,100	65,800	65,800	65,800
STREET CONSTRUCTION	860,021	503,000	533,000	661,000	661,000
ROUTINE MAINTENANCE	190,031	190,500	220,500	226,200	226,200
TRAFFIC SERVICES	19,922	7,700	11,600	9,400	9,400
WINTER MAINTENANCE	134,095	219,800	192,300	204,000	204,000
STREET ADMINISTRATION	45,086	97,400	54,500	124,700	124,700
TOTAL EXPENDITURES	<u>1,276,685</u>	<u>1,085,500</u>	<u>1,077,700</u>	<u>1,291,100</u>	<u>1,291,100</u>
REVENUES OVER (UNDER) EXPENDITURES	(972,434)	(834,300)	(818,600)	(991,000)	(991,000)
TRANSFERS FROM OTHER FUNDS	969,421	738,700	638,600	991,000	991,000
NET CHANGE IN FUND BALANCE	(3,013)	(95,600)	(180,000)	-	-
BEGINNING FUND BALANCE	<u>628,930</u>	<u>625,917</u>	<u>625,917</u>	<u>445,917</u>	<u>445,917</u>
ENDING FUND BALANCE	<u>\$ 625,917</u>	<u>\$ 530,317</u>	<u>\$ 445,917</u>	<u>\$ 445,917</u>	<u>\$ 445,917</u>

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

203 LOCAL STREET FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 539-INTERGOVERNMENT REVENUES						
203-539-5470	MONIES RECEIVED FROM STATE	\$ 295,630	\$ 250,000	\$ 245,000	\$ 298,100	\$ 298,100
Totals for Dept 539-INTERGOVERNMENT REVENUES		\$ 295,630	\$ 250,000	\$ 245,000	\$ 298,100	\$ 298,100
Dept 660-CHARGES FOR SERVICES						
203-600-6540	MISCELLANEOUS REVENUE	\$ 6,185	\$ -	\$ 12,900	\$ 1,000	\$ 1,000
Totals for Dept 660-CHARGES FOR SERVICES		\$ 6,185	\$ -	\$ 12,900	\$ 1,000	\$ 1,000
Dept 664-INTEREST AND RENTS						
203-664-6650	INTEREST ON INVESTMENTS	\$ 2,436	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,000
Totals for Dept 664-INTEREST AND RENTS		\$ 2,436	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,000
Dept 699-OPERATING TRANSFERS IN						
203-699-6810	TRANSFER FROM GENERAL FUND	\$ 109,400	\$ 235,700	\$ 100,000	\$ 330,000	\$ 330,000
203-699-6902	TRANSFER FROM CAPITAL PROJECT FUNDS	-	-	5,100	-	-
203-699-6951	TRANS FROM MUNICIPAL STREET FUND	860,021	503,000	533,500	661,000	661,000
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 969,421	\$ 738,700	\$ 638,600	\$ 991,000	\$ 991,000
TOTAL ESTIMATED REVENUES		\$ 1,273,672	\$ 989,900	\$ 897,700	\$ 1,291,100	\$ 1,291,100

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

203 LOCAL STREET FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 447-CITY ENGINEERING						
203-447-7060	SALARIES & WAGES - PERMANENT	\$ 12,927	\$ 34,700	\$ 34,700	\$ 32,100	\$ 32,100
203-447-7090	SALARIES & WAGES - OVERTIME	86	3,000	3,000	3,000	3,000
203-447-7150	EMPLOYER SOCIAL SECURITY	979	2,900	2,900	2,500	2,500
203-447-7160	WORKERS' COMPENSATION INS.	987	1,000	1,400	2,600	2,600
203-447-7170	HEALTH CARE	8,041	15,800	14,100	16,800	16,800
203-447-7190	PENSION	1,948	5,700	5,700	5,300	5,300
203-447-7400	OPERATING SUPPLIES	244	600	600	600	600
203-447-8010	CONTRACTUAL SERVICES	1,024	500	500	500	500
203-447-9470	AUTO EXPENSE	1,284	2,000	2,000	1,500	1,500
203-447-9550	MISCELLANEOUS EXPENSE	-	300	300	300	300
203-447-9570	PROFESSIONAL DEVELOPMENT	10	600	600	600	600
Totals for Dept 447-CITY ENGINEERING		\$ 27,530	\$ 67,100	\$ 65,800	\$ 65,800	\$ 65,800
Dept 451-STREET CONSTRUCTION						
203-451-9730	STREET CONSTRUCTION EXPENSE	\$ 860,021	\$ 503,000	\$ 533,000	\$ 661,000	\$ 661,000
Totals for Dept 451-STREET CONSTRUCTION		\$ 860,021	\$ 503,000	\$ 533,000	\$ 661,000	\$ 661,000
Dept 463-ROUTINE MAINTENANCE						
203-463-7060	SALARIES & WAGES - PERMANENT	\$ 45,450	\$ 41,700	\$ 51,700	\$ 42,000	\$ 42,000
203-463-7070	SALARIES & WAGES - PART TIME/TEMP	5,861	6,000	6,000	6,000	6,000
203-463-7090	SALARIES & WAGES - OVERTIME	1,236	1,500	1,500	1,500	1,500
203-463-7150	EMPLOYER SOCIAL SECURITY	4,101	3,800	4,100	3,200	3,200
203-463-7160	WORKERS' COMPENSATION INS.	1,227	1,300	1,700	3,200	3,200
203-463-7170	HEALTH CARE	24,356	25,000	27,000	26,600	26,600
203-463-7190	PENSION	3,556	2,800	4,000	3,300	3,300
203-463-7400	OPERATING SUPPLIES	28,828	31,900	51,900	31,900	31,900
203-463-8010	CONTRACTUAL SERVICES	50,624	49,000	45,100	51,700	51,700
203-463-9300	REPAIRS & MAINTENANCE	-	500	500	500	500
203-463-9350	SIDEWALK REPLACEMENT	1,809	-	-	-	-
203-463-9470	AUTO EXPENSE	22,983	25,000	25,000	25,000	25,000
203-463-9700	CAPITAL EXPENDITURES	-	2,000	2,000	31,300	31,300
Totals for Dept 463-ROUTINE MAINTENANCE		\$ 190,031	\$ 190,500	\$ 220,500	\$ 226,200	\$ 226,200

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

203 LOCAL STREET FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 474-TRAFFIC SERVICES						
203-474-7060	SALARIES & WAGES - PERMANENT	\$ 5,280	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
203-474-7090	SALARIES & WAGES - OVERTIME	320	500	500	500	500
203-474-7150	EMPLOYER SOCIAL SECURITY	415	300	300	200	200
203-474-7160	WORKERS' COMPENSATION INS.	60	100	100	200	200
203-474-7170	HEALTH CARE	1,971	4,200	4,200	2,200	2,200
203-474-7190	PENSION	300	200	200	200	200
203-474-7400	OPERATING SUPPLIES	2,440	-	2,900	2,900	2,900
203-474-8010	CONTRACTUAL SERVICES	8,500	-	-	-	-
203-474-9470	AUTO EXPENSE	636	-	1,000	800	800
Totals for Dept 474-TRAFFIC SERVICES		\$ 19,922	\$ 7,700	\$ 11,600	\$ 9,400	\$ 9,400
Dept 478-WINTER MAINTENANCE						
203-478-7060	SALARIES & WAGES - PERMANENT	\$ 30,935	\$ 62,800	\$ 52,800	\$ 63,200	\$ 63,200
203-478-7070	SALARIES & WAGES - PART-TIME/TEMP	-	-	300	-	-
203-478-7090	SALARIES & WAGES - OVERTIME	3,858	14,000	14,000	10,000	10,000
203-478-7150	EMPLOYER SOCIAL SECURITY	2,586	5,900	5,900	4,800	4,800
203-478-7160	WORKERS' COMPENSATION INS.	2,406	2,500	3,400	6,300	6,300
203-478-7170	HEALTH CARE	15,241	27,300	23,600	16,700	16,700
203-478-7190	PENSION	2,362	5,100	5,100	5,800	5,800
203-478-7400	OPERATING SUPPLIES	42,884	47,200	47,200	47,200	47,200
203-478-9470	AUTO EXPENSE	33,823	55,000	40,000	50,000	50,000
Totals for Dept 478-WINTER MAINTENANCE		\$ 134,095	\$ 219,800	\$ 192,300	\$ 204,000	\$ 204,000

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

203 LOCAL STREET FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 483-STREET ADMINISTRATION						
203-483-7060	SALARIES & WAGES - PERMANENT	\$ 25,690	\$ 58,000	\$ 28,000	\$ 74,200	\$ 74,200
203-483-7090	SALARIES & WAGES - OVERTIME	1,031	2,000	2,000	2,000	2,000
203-483-7150	EMPLOYER SOCIAL SECURITY	1,970	4,600	3,800	4,500	4,500
203-483-7160	WORKERS' COMPENSATION INS.	132	200	200	400	400
203-483-7170	HEALTH CARE	12,059	23,100	15,000	20,000	20,000
203-483-7190	PENSION	4,047	9,000	5,000	8,300	8,300
203-483-8070.	GENERAL FUND FEES	-	-	-	15,000	15,000
203-483-9470	AUTO EXPENSE	157	500	500	300	300
Totals for Dept 483-STREET ADMINISTRATION		\$ 45,086	\$ 97,400	\$ 54,500	\$ 124,700	\$ 124,700
TOTAL APPROPRIATIONS		\$ 1,276,685	\$ 1,085,500	\$ 1,077,700	\$ 1,291,100	\$ 1,291,100
NET OF REVENUES/APPROPRIATIONS - FUND 203		\$ (3,013)	\$ (95,600)	\$ (180,000)	-	-
BEGINNING FUND BALANCE		628,930	625,917	625,917	445,917	445,917
ENDING FUND BALANCE		\$ 625,917	\$ 530,317	\$ 445,917	\$ 445,917	\$ 445,917

CITY OF EAST GRAND RAPIDS STREET FUNDS BUDGET SUMMARY

FUND: MUNICIPAL STREET FUND

FUND NO.: 204

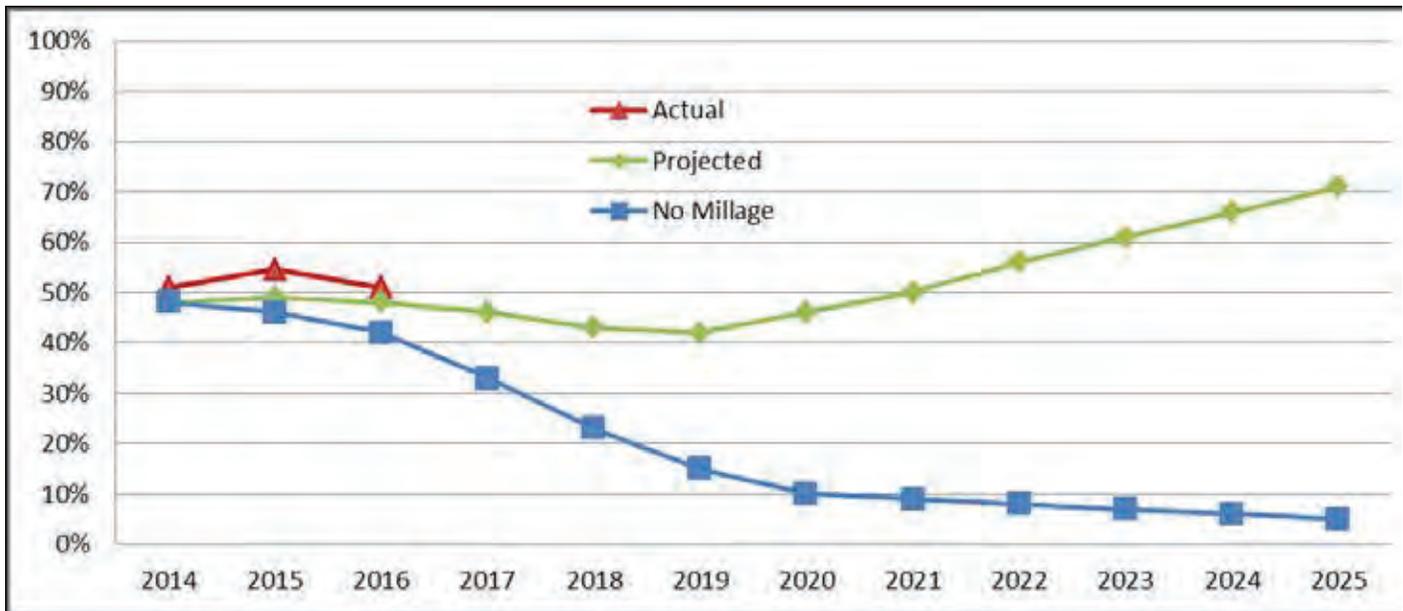
Budget Notes: Budgeted expenditures for the Municipal Street Fund are \$1,250,400. Of that amount, projects totaling \$945,000 will be transferred to the Major and Local Street Funds and is reflected in the revenue and expenditures discussed above.

The major items that will be accounted for out of this fund are the following:

- Property Tax Revenue
- Street Construction
- Storm Drain Improvements
- Sidewalk Expenditures
- Right-of-Way Expenditures

The following graph was presented during the road millage presentations to show the percentage of roads in the good/fair condition with millage funds (green) and without millage funds (blue). The red line was added to show the actual results from obtaining the millage funds.

**Percentage of Roads in Good/Fair Condition
(PASER Ratings 5-10)**



FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

204 MUNICIPAL STREET FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ -	\$ -	\$ 1,226,845	\$ 1,241,500	\$ 1,245,800	\$ 1,270,400	\$ 1,270,400
Expenditures	-	-	398,332	373,300	402,300	305,400	305,400
Revenues over (under) expenditures	-	-	828,513	868,200	843,500	965,000	965,000
Transfers in	-	-	175,000	664,300	660,000	280,000	280,000
Transfers out	-	-	(999,291)	(1,532,500)	(1,503,500)	(945,000)	(945,000)
Changes in fund balance	-	-	4,222	-	-	300,000	300,000
Beginning fund balance	-	-	-	4,222	4,222	4,222	4,222
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,222</u>	<u>\$ 4,222</u>	<u>\$ 4,222</u>	<u>\$ 304,222</u>	<u>\$ 304,222</u>
Fund balance as a % of expenditures	N/A	N/A	1.06%	1.13%	1.05%	99.61%	99.61%
Fund balance							
Restricted							
Streets	\$ -	\$ -	\$ -	\$ 4,222	\$ 4,222	\$ 304,222	304,222
Fund balance - Unassigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

MUNICIPAL STREET FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
PROPERTY TAX REVENUE	\$ 1,226,747	\$ 1,241,000	\$ 1,245,300	\$ 1,270,400	\$ 1,270,400
INTEREST AND RENTS	98	500	500	-	-
TOTAL REVENUES	<u>1,226,845</u>	<u>1,241,500</u>	<u>1,245,800</u>	<u>1,270,400</u>	<u>1,270,400</u>
<u>EXPENDITURES</u>					
SIDEWALKS	225,317	200,000	264,000	200,000	200,000
STORM DRAINS	121,045	110,000	110,000	90,400	90,400
STREET LIGHTING	18,364	63,300	28,300	-	-
STREET CONSTRUCTION	33,606	-	-	15,000	15,000
TOTAL EXPENDITURES	<u>398,332</u>	<u>373,300</u>	<u>402,300</u>	<u>305,400</u>	<u>305,400</u>
REVENUES OVER (UNDER) EXPENDITURES	828,513	868,200	843,500	965,000	965,000
TRANSFERS FROM OTHER FUNDS	175,000	664,300	660,000	280,000	280,000
TRANSFERS TO OTHER FUNDS	(999,291)	(1,532,500)	(1,503,500)	(945,000)	(945,000)
NET CHANGE IN FUND BALANCE	4,222	-	-	300,000	300,000
BEGINNING FUND BALANCE	-	4,222	4,222	4,222	4,222
ENDING FUND BALANCE	<u>\$ 4,222</u>	<u>\$ 4,222</u>	<u>\$ 4,222</u>	<u>\$ 304,222</u>	<u>\$ 304,222</u>

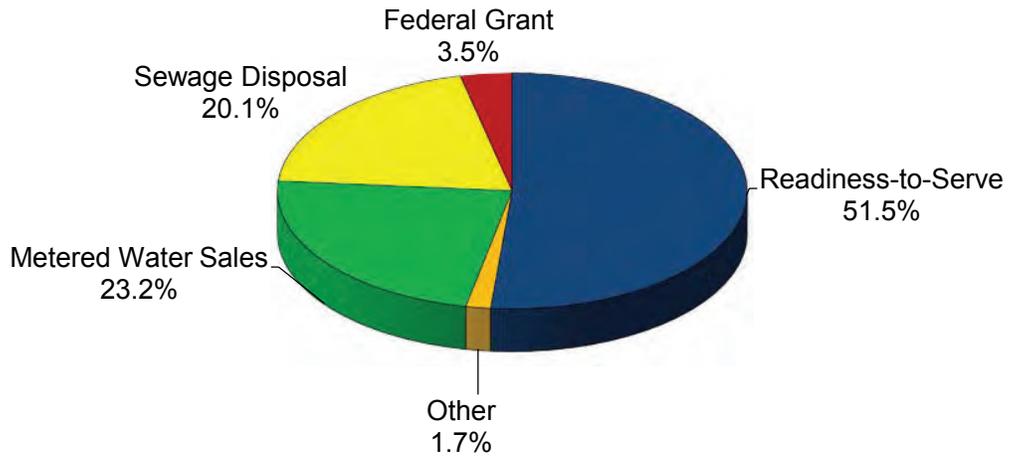
CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

204 MUNICIPAL STREET FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 400-CITY TAXES & PENALTIES						
204-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 1,224,643	\$ 1,240,000	\$ 1,243,200	\$ 1,269,000	\$ 1,269,000
204-400-4450	INTEREST & PENALTIES ON TAX	2,104	1,000	2,100	1,400	1,400
Totals for Dept 400-CITY TAXES & PENALTIES		\$ 1,226,747	\$ 1,241,000	\$ 1,245,300	\$ 1,270,400	\$ 1,270,400
Dept 664-INTEREST AND RENTS						
204-664-6650	INTEREST ON INVESTMENTS	\$ 98	\$ 500	\$ 500	\$ -	\$ -
Totals for Dept 664-INTEREST AND RENTS		\$ 98	\$ 500	\$ 500	\$ -	\$ -
Dept 699-OPERATING TRANSFERS IN						
204-699-6950	TRANS FROM GF FOR PROJECTS	\$ 175,000	\$ 664,300	\$ 660,000	\$ 280,000	\$ 280,000
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 175,000	\$ 664,300	\$ 660,000	\$ 280,000	\$ 280,000
TOTAL ESTIMATED REVENUES		\$ 1,401,845	\$ 1,905,800	\$ 1,905,800	\$ 1,550,400	\$ 1,550,400

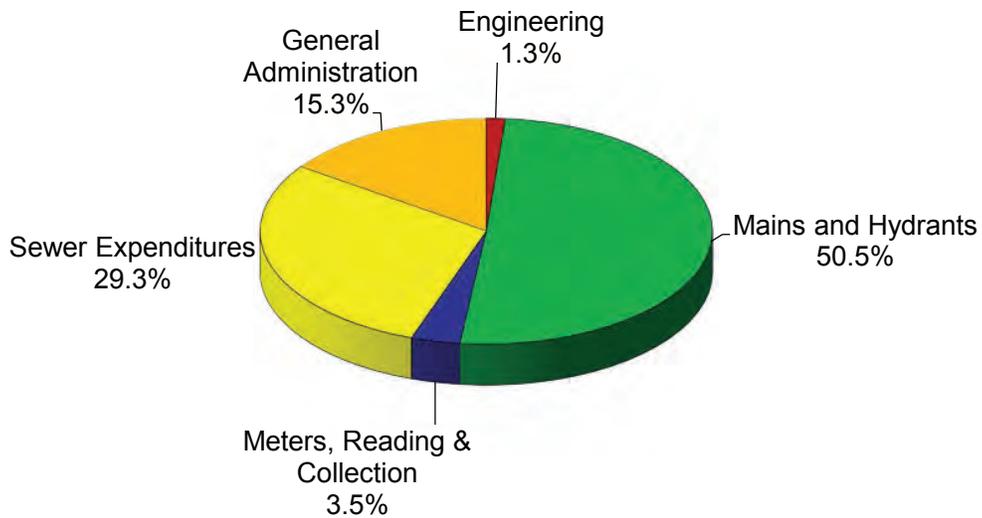
CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

204 MUNICIPAL STREET FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 444-SIDEWALKS						
204-444-9350	SIDEWALKS	\$ 225,317	\$ 200,000	\$ 264,000	\$ 200,000	\$ 200,000
Totals for Dept 447-SIDEWALKS		\$ 225,317	\$ 200,000	\$ 264,000	\$ 200,000	\$ 200,000
Dept 445-DRAINS (PUBLIC PURPOSE)						
204-445-8010	STORM SEWER EXPENDITURES	\$ 121,045	\$ 100,000	\$ 100,000	\$ 80,000	\$ 80,000
204-445-8200	STORM SEWER PERMITS	-	10,000	10,000	10,400	10,400
Totals for Dept 445-STORM DRAINS (PUBLIC PURPOSE)		\$ 121,045	\$ 110,000	\$ 110,000	\$ 90,400	\$ 90,400
Dept 448-STREET LIGHTING						
204-448-9700	CAPITAL EXPENDITURES	\$ 18,364	\$ 63,300	\$ 28,300	\$ -	\$ -
203-451-9750	BIKE TRAIL PHASE II	-	-	-	-	-
Totals for Dept 451-STREET LIGHTING		\$ 18,364	\$ 63,300	\$ 28,300	-	-
Dept 451-STREET CONSTRUCTION						
204-451-9730	STREET CONSTRUCTION	\$ 33,606	\$ -	\$ -	\$ 15,000	\$ 15,000
Totals for Dept 451-STREET CONSTRUCTION		\$ 33,606	-	-	\$ 15,000	\$ 15,000
Dept 965-TRANSFER TO OTHER FUNDS						
204-965-9920	TRANSFER PROJECTS TO MAJOR STREETS	\$ 139,270	\$ 1,029,500	\$ 970,000	\$ 284,000	\$ 284,000
204-965-9930	TRANSFER PROJECTS TO LOCAL STREETS	860,021	503,000	533,500	661,000	661,000
Totals for Dept 965-TRANSFER TO OTHER FUNDS		\$ 999,291	\$ 1,532,500	\$ 1,503,500	\$ 945,000	\$ 945,000
TOTAL APPROPRIATIONS		\$ 1,397,623	\$ 1,905,800	\$ 1,905,800	\$ 1,250,400	\$ 1,250,400
NET OF REVENUES/APPROPRIATIONS - FUND 204		\$ 4,222	\$ -	\$ -	\$ 300,000	\$ 300,000
BEGINNING FUND BALANCE		-	4,222	4,222	4,222	4,222
ENDING FUND BALANCE		\$ 4,222	\$ 4,222	\$ 4,222	\$ 304,222	\$ 304,222

Water and Sewer Fund Revenues
\$4,226,800



Water and Sewer Fund Expenditures
\$4,661,800



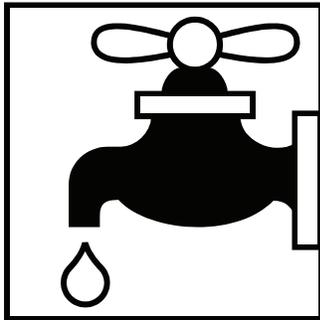
**CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION**

FUND: WATER & SEWER

FUND NO.: 592

Budget Issues: Total revenues budgeted for the Water and Sewer Fund are \$4,226,800 which is similar to the previous fiscal year due to no change in rates proposed for the current year.

A federal grant of \$150,000 has been included for sewer line televising.



Fixed Readiness-to-Serve (RTS) Rates are charged to all customers for operations and for the maintenance, repair and replacement of the water and sewer infrastructure. The current RTS monthly rate is 36.00 for residential and based on the size of the meter for commercial. In addition, there is a RTS premium of \$3.00 for each 1,000 gallons over 7,000 gallons for residential properties and a premium of \$3.00 per 1,000 gallons for commercial properties using over 500,000 gallons.

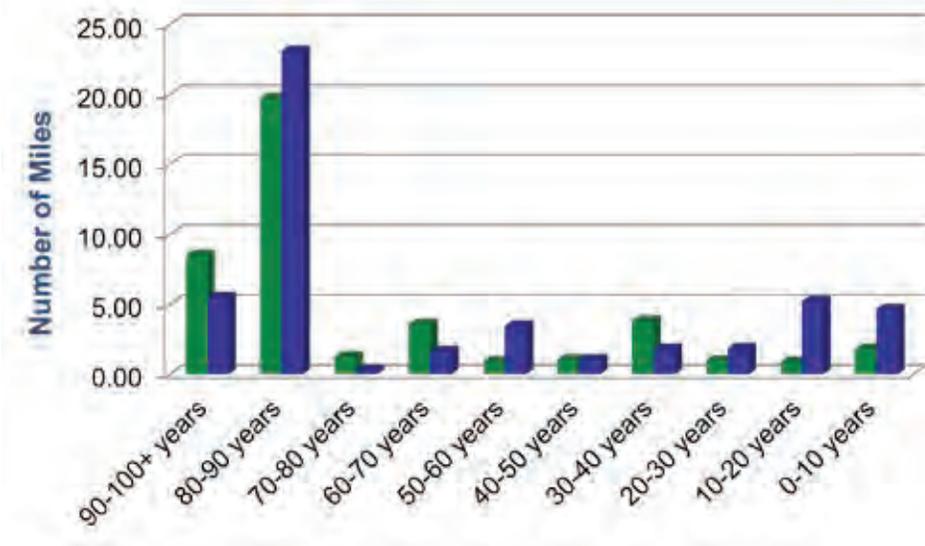
Variable Usage Rates cover the costs of purchasing the water and treating the sewer, which is passed on from the City of Grand Rapids. The amount billed to a user is based on the amount of actual water used and a yearly average for sewer. The current rate per 1,000 gallons of water equals \$2.70 and for sewer equals \$3.10. However, this includes a \$1.00 premium (\$0.50 each service) to the variable rate for each 1,000 gallons of water used and 1,000 gallons sewer treated. This is a change in philosophy in how the rates have been historically calculated.

Total expenditure budgeted expenses for the Water and Sewer Fund are \$4,661,800 which is \$158,600 less than the previous fiscal year. The increase is mainly due to timing on capital projects.

The ending cash balance is projected to be \$198,500 at June 30, 2018. The current balance is less than typical due to some high priority projects in the last few years but will be built back by various savings in operations.

CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

The age of the City’s water (blue) and sewer (green) infrastructure is shown as follows:



Water utilities must make a substantial reinvestment in infrastructure over the next 30 years. The oldest cast iron pipes, dating to the late 1800s, have an average life expectancy of about 120 years. Because of changing materials and manufacturing techniques, pipes laid in the 1920s have an average life expectancy of about 100 years, and pipes laid in the post-World War II boom can be expected to last about 75 years. -American Water Works Association

Based on the age of age of infrastructure graph above and the statement from American Water Works Association, the remaining life expectancy of the City’s water main can be shown in this chart.



FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

592 WATER/SEWER FUND

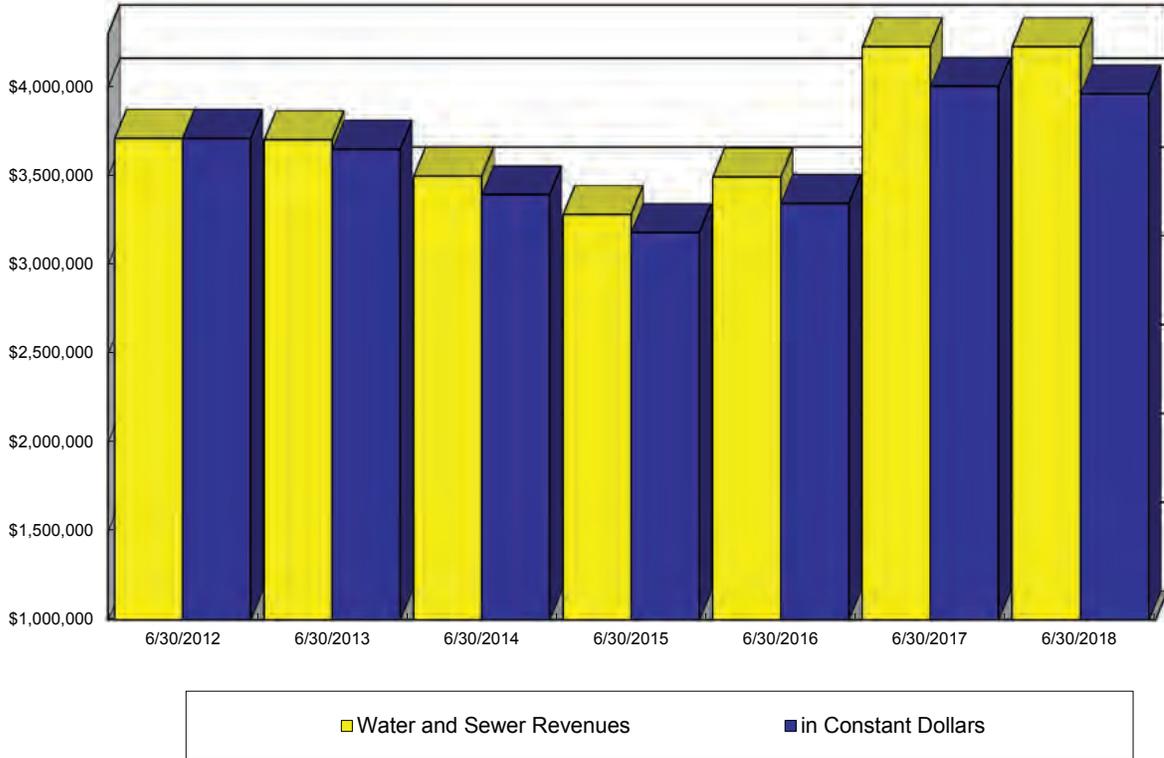
Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 3,497,442	\$ 3,281,559	\$ 3,493,238	\$ 4,225,000	\$ 4,227,000	\$ 4,226,800	\$ 4,226,800
Expenses	<u>3,116,570</u>	<u>3,100,041</u>	<u>3,408,656</u>	<u>4,820,400</u>	<u>4,888,000</u>	<u>4,661,800</u>	<u>4,661,800</u>
Revenues over (under) expenses	380,872	181,518	84,582	(595,400)	(661,000)	(435,000)	(435,000)
Transaction included (excluded) above							
Depreciation/amortization	466,093	481,717	435,100	497,000	435,000	435,000	435,000
Capital asset purchases	(342,437)	(270,668)	(1,121,584)	-	-	-	-
Net pension liability	-	-	27,466	-	30,000	35,000	35,000
Bond principal payments	(146,245)	(104,034)	(107,301)	(40,000)	(40,000)	-	-
Change in operating assets & liabilities	<u>(23,564)</u>	<u>317</u>	<u>207,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other transactions	<u>(46,153)</u>	<u>107,332</u>	<u>(559,187)</u>	<u>457,000</u>	<u>425,000</u>	<u>470,000</u>	<u>470,000</u>
Changes in cash & investments	334,719	288,850	(474,605)	(138,400)	(236,000)	35,000	35,000
Beginning cash & investments	<u>250,486</u>	<u>585,205</u>	<u>874,055</u>	<u>399,450</u>	<u>399,450</u>	<u>163,450</u>	<u>163,450</u>
Ending cash & investments (estimated)	<u>\$ 585,205</u>	<u>\$ 874,055</u>	<u>\$ 399,450</u>	<u>\$ 261,050</u>	<u>\$ 163,450</u>	<u>\$ 198,450</u>	<u>\$ 198,450</u>
Cash and investments as a % of expenses	18.78%	28.20%	11.72%	5.42%	3.34%	4.26%	4.26%

CITY OF EAST GRAND RAPIDS

WATER/SEWER FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
CHARGES FOR CURRENT SERVICES	\$ 3,378,414	\$ 4,013,000	\$ 4,017,000	\$ 4,016,800	\$ 4,016,800
FEDERAL GRANT	57,569	150,000	150,000	150,000	150,000
FINES AND FORFEITS	54,933	60,000	60,000	60,000	60,000
INTEREST AND RENTS	2,322	2,000	-	-	-
TOTAL REVENUES	<u>3,493,238</u>	<u>4,225,000</u>	<u>4,227,000</u>	<u>4,226,800</u>	<u>4,226,800</u>
<u>EXPENSES</u>					
ENGINEERING	25,190	65,000	63,300	62,600	62,600
MAINS AND HYDRANTS	1,518,984	2,578,300	2,494,300	2,355,200	2,355,200
METERS	65,520	80,800	80,900	82,800	82,800
METER READING AND COLLECTING	74,223	83,200	83,200	80,500	80,500
SEWER EXPENDITURES	1,080,348	1,310,600	1,455,700	1,365,700	1,365,700
GENERAL ADMINISTRATION	644,391	702,500	710,600	715,000	715,000
TOTAL EXPENSES	<u>3,408,656</u>	<u>4,820,400</u>	<u>4,888,000</u>	<u>4,661,800</u>	<u>4,661,800</u>
REVENUES OVER (UNDER) EXPENSES	84,582	(595,400)	(661,000)	(435,000)	(435,000)
TRANSACTIONS INCLUDED (EXCLUDED ABOVE)					
DEPRECIATION/AMORTIZATION	435,100	497,000	435,000	435,000	435,000
CAPITAL ASSET PURCHASES	(1,121,584)	-	-	-	-
NET PENSION LIABILITY	27,466	-	30,000	35,000	35,000
BOND PRINCIPAL PAYMENTS	(107,301)	(40,000)	(40,000)	-	-
CHANGE IN OPERATING ASSETS & LIAB.	207,132	-	-	-	-
TOTAL OTHER TRANSACTIONS	<u>(559,187)</u>	<u>457,000</u>	<u>425,000</u>	<u>470,000</u>	<u>470,000</u>
CHANGE IN CASH & INVESTMENTS	(474,605)	(138,400)	(236,000)	35,000	35,000
BEGINNING CASH & INVESTMENTS	<u>874,055</u>	<u>399,450</u>	<u>399,450</u>	<u>163,450</u>	<u>163,450</u>
ENDING CASH & INVESTMENTS	<u>\$ 399,450</u>	<u>\$ 261,050</u>	<u>\$ 163,450</u>	<u>\$ 198,450</u>	<u>\$ 198,450</u>

Revenues Water and Sewer Fund



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
W&S Revenues	\$3,710,465	\$3,702,599	\$3,497,447	\$3,281,559	\$3,493,238	\$4,227,000	\$4,226,800
W&S Revenues in Constant Dollars	\$3,710,465	\$3,649,145	\$3,392,712	\$3,179,630	\$3,343,803	\$4,003,361	\$3,961,256

Warning Trend: Decline in water and sewer operating revenues in constant dollars

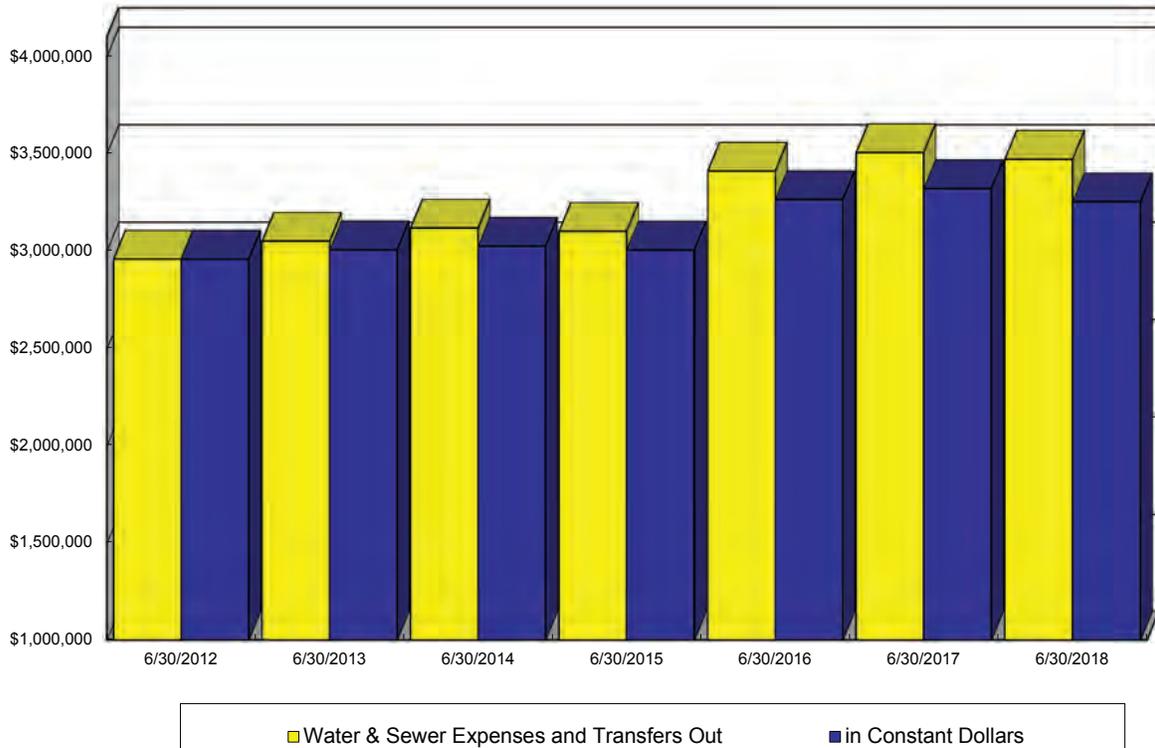
Formula: Water and sewer operating revenues in constant dollars.

Description: Water and Sewer Fund 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.

Analysis: There will be some fluctuation given a wet/cool summer versus a hot/dry summer.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

Expenses Water and Sewer Fund



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Water & Sewer Expenses	\$2,957,057	\$3,048,785	\$3,116,570	\$3,100,041	\$3,408,656	\$3,504,100	\$3,469,400
Water & Sewer Expenses in Constant Dollars	\$2,957,057	\$3,004,770	\$3,023,241	\$3,003,750	\$3,262,839	\$3,318,708	\$3,251,439

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

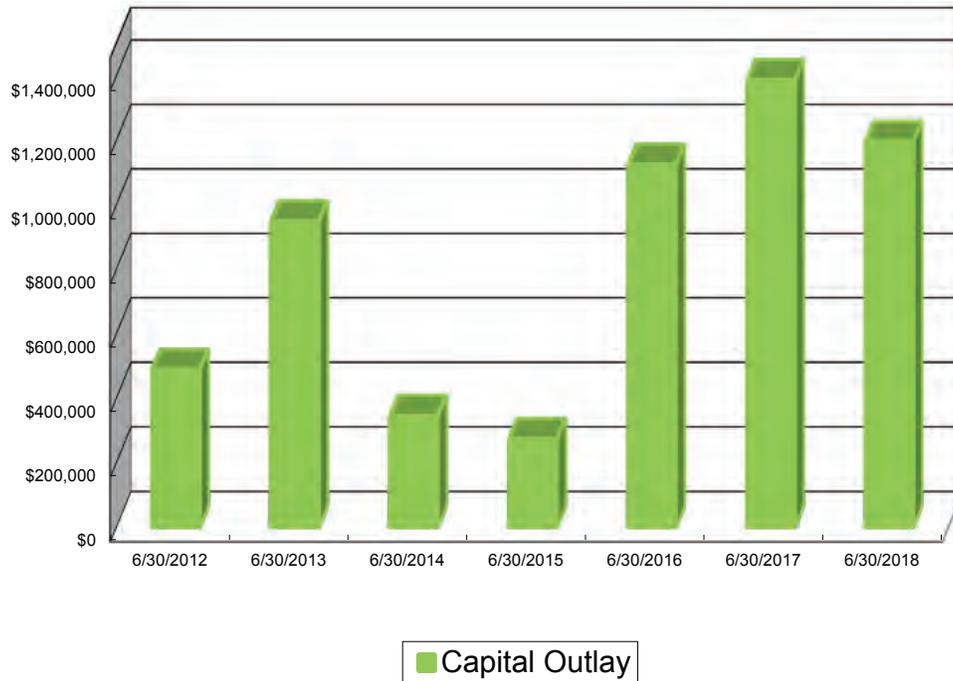
Formula: Water and sewer operating expenditures in constant dollars.

Description: Water and Sewer Fund expenses include depreciation costs while excluding capital improvement costs. Expenses 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 held fairly constant in recent years.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

Capital Outlay Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Capital Outlay	\$485,444	\$945,894	\$342,437	\$270,668	\$1,121,584	\$1,383,900	\$1,192,400

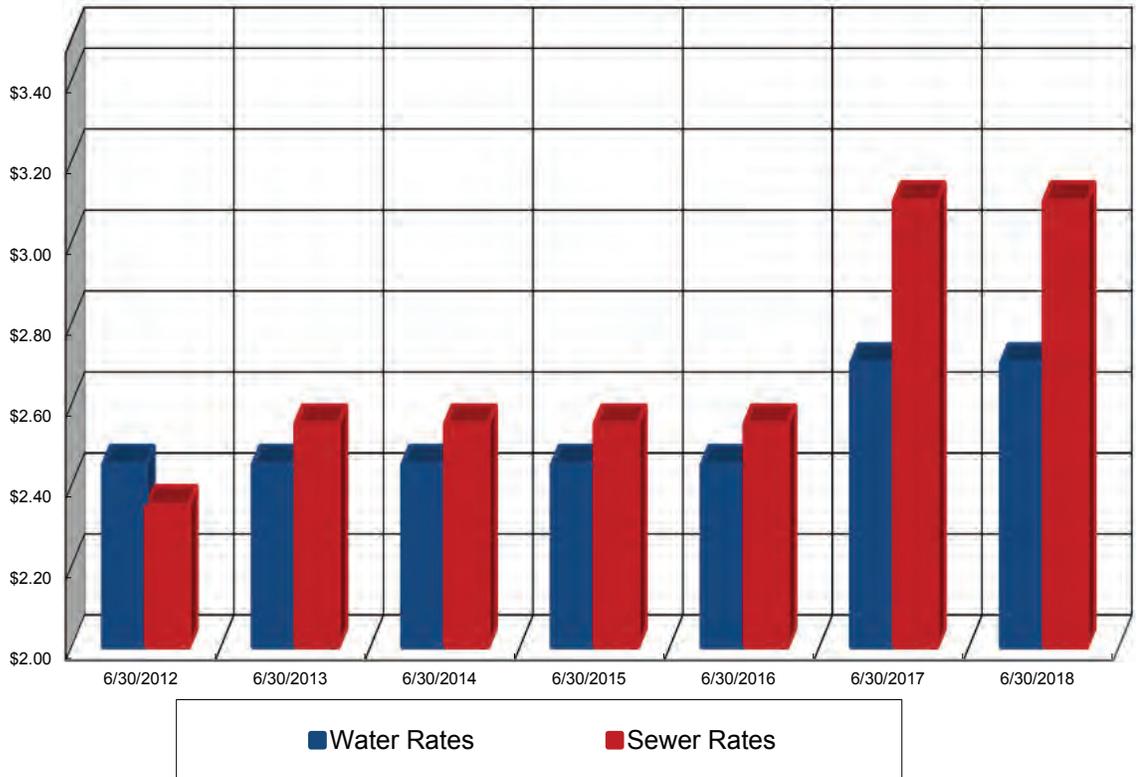
Warning Trend: A decline in capital outlay

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 and emergency situations.

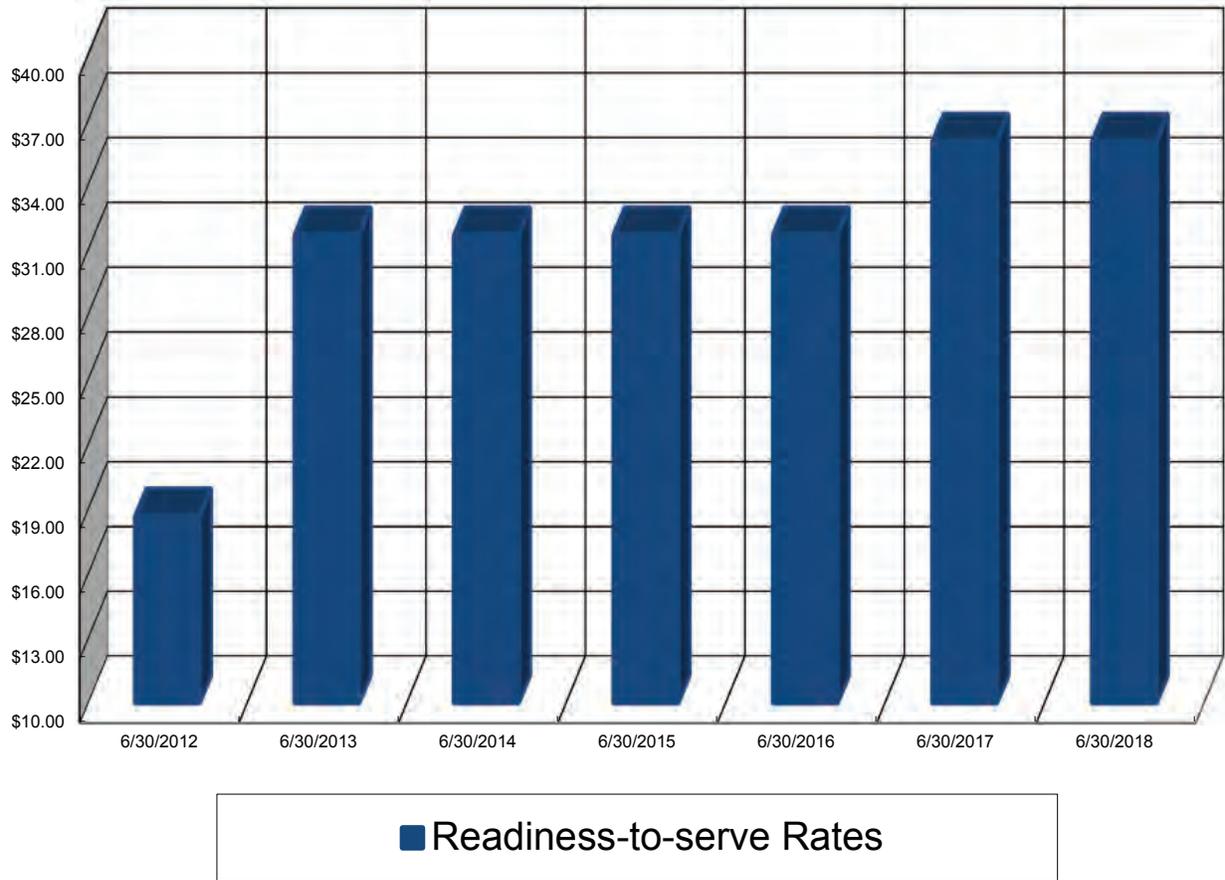
Analysis: Significant capital projects have been completed over the past several years.

Water and Sewer Rates per thousand gallons



	Audit	Audit	Audit	Audit	Audit	Current	Budget
Fiscal Year Ended	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Water Rates	\$2.45	\$2.45	\$2.45	\$2.45	\$2.45	\$2.70	\$2.70
Sewer Rates	\$2.35	\$2.55	\$2.55	\$2.55	\$2.55	\$3.10	\$3.10

Readiness-To-Serve Rates



	Audit	Audit	Audit	Audit	Audit	Current	Budget
Fiscal Year Ended	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Readiness-to-Serve rates	\$18.67	\$31.67	\$31.67	\$31.67	\$31.67	\$36.00	\$36.00

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

592 WATER & SEWER FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 539-INTERGOVERNMENT REVENUES						
592-539-5520	FEDERAL GRANT	\$ 57,569	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Totals for Dept 539-INTERGOVERNMENT REVENUES		\$ 57,569	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Dept 600-CHARGES FOR CURRENT SERVICES						
592-600-6400	WATER READINESS	\$ 1,839,363	\$ 2,150,000	\$ 2,175,000	\$ 2,175,000	\$ 2,175,000
592-600-6420	METERED WATER SALES	873,762	995,000	980,000	980,000	980,000
592-600-6460	SEWAGE DISPOSAL CHARGES	646,333	860,000	850,000	850,000	850,000
592-600-6470	WATER TAP & METER REVENUE	9,096	4,000	7,000	5,000	5,000
592-600-6540	MISCELLANEOUS REVENUE	9,860	4,000	5,000	6,800	6,800
Totals for Dept 600-CHARGES FOR CURRENT SERVICES		\$ 3,378,414	\$ 4,013,000	\$ 4,017,000	\$ 4,016,800	\$ 4,016,800
Dept 655-FINES AND FORFEITS						
592-655-6570	PENALTIES & INTEREST	\$ 54,933	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Totals for Dept 655-FINES AND FORFEITS		\$ 54,933	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Dept 664-INTEREST AND RENTS						
592-664-6650	INTEREST ON INVESTMENTS	\$ 2,322	\$ 2,000	\$ -	\$ -	\$ -
Totals for Dept 664-INTEREST AND RENTS		\$ 2,322	\$ 2,000	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES		\$ 3,493,238	\$ 4,225,000	\$ 4,227,000	\$ 4,226,800	\$ 4,226,800

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 447-CITY ENGINEERING						
592-447-7060	SALARIES & WAGES - PERMANENT	\$ 12,922	\$ 34,200	\$ 34,200	\$ 31,600	\$ 31,600
592-447-7090	SALARIES & WAGES - OVERTIME	85	3,000	3,000	3,000	3,000
592-447-7150	EMPLOYER SOCIAL SECURITY	978	2,800	2,800	2,400	2,400
592-447-7160	WORKERS' COMPENSATION INS.	120	200	200	400	400
592-447-7170	HEALTH CARE	8,039	15,800	14,100	16,800	16,800
592-447-7190	PENSION	1,947	5,600	5,600	5,200	5,200
592-447-7400	OPERATING SUPPLIES	19	800	800	800	800
592-447-8010	CONTRACTUAL SERVICES	947	1,500	1,500	1,500	1,500
592-447-9470	AUTO EXPENSE	133	500	500	300	300
592-447-9570	PROFESSIONAL DEVELOPMENT	-	600	600	600	600
Totals for Dept 447-CITY ENGINEERING		\$ 25,190	\$ 65,000	\$ 63,300	\$ 62,600	\$ 62,600
Dept 542-MAINS AND HYDRANTS						
592-542-7040	ON-CALL PAY	\$ 10,841	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
592-542-7060	SALARIES & WAGES - PERMANENT	178,466	165,400	165,400	193,000	193,000
592-542-7070	SALARIES & WAGES - PART TIME/TEMP	2,865	8,000	8,000	6,000	6,000
592-542-7090	SALARIES & WAGES - OVERTIME	28,737	25,000	25,000	25,000	25,000
592-542-7150	EMPLOYER SOCIAL SECURITY	17,300	15,500	15,500	20,000	20,000
592-542-7160	WORKERS' COMPENSATION INS.	3,044	3,100	4,300	8,000	8,000
592-542-7170	HEALTH CARE	100,920	89,000	89,000	115,000	115,000
592-542-7190	PENSION	16,570	12,500	12,500	18,400	18,400
592-542-7400	OPERATING SUPPLIES	81,796	82,900	82,900	82,900	82,900
592-542-8010	CONTRACTUAL SERVICES	35,450	52,500	52,500	52,500	52,500
592-542-8140	PUBLIC LIABILITY CLAIMS	264	1,000	1,000	200	200
592-542-8170	BULK SUPPLY - WATER	927,770	810,000	810,000	800,000	800,000
592-542-9300	REPAIRS & MAINTENANCE	5,279	500	500	500	500
592-542-9470	AUTO EXPENSE	100,966	90,000	90,000	105,000	105,000
592-542-9560	DUES & SUBSCRIPTIONS	2,919	2,000	2,000	2,000	2,000
592-542-9570	PROFESSIONAL DEVELOPMENT	1,124	3,000	3,000	3,000	3,000
592-542-9700	CAPITAL EXPENDITURES	-	1,201,400	1,116,200	906,200	906,200
592-542-9701	SMALL CAPITAL	4,673	4,000	4,000	5,000	5,000
Totals for Dept 542-MAINS AND HYDRANTS		\$ 1,518,984	\$ 2,578,300	\$ 2,494,300	\$ 2,355,200	2,355,200

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 543-METERS						
592-543-7060	SALARIES & WAGES - PERMANENT	\$ 37,356	\$ 47,700	\$ 47,700	\$ 49,900	\$ 49,900
592-543-7090	SALARIES & WAGES - OVERTIME	334	3,300	3,300	3,300	3,300
592-543-7150	EMPLOYER SOCIAL SECURITY	2,866	3,900	3,900	3,800	3,800
592-543-7160	WORKERS' COMPENSATION INS.	265	300	400	700	700
592-543-7170	HEALTH CARE	8,682	10,500	10,500	9,500	9,500
592-543-7190	PENSION	4,935	6,100	6,100	6,600	6,600
592-543-7400	OPERATING SUPPLIES	11,082	9,000	9,000	9,000	9,000
Totals for Dept 543-METERS		\$ 65,520	\$ 80,800	\$ 80,900	\$ 82,800	\$ 82,800
Dept 545-METER READING AND COLLECTING						
592-545-7060	SALARIES & WAGES - PERMANENT	\$ 3,128	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
592-545-7150	EMPLOYER SOCIAL SECURITY	240	400	400	300	300
592-545-7160	WORKERS' COMPENSATION INS.	72	100	100	200	200
592-545-7170	HEALTH CARE	2,014	4,200	4,200	2,200	2,200
592-545-7190	PENSION	235	300	300	300	300
592-545-7400	OPERATING SUPPLIES	26,797	25,000	25,000	25,000	25,000
592-545-8010	CONTRACTUAL SERVICES	41,605	48,000	48,000	48,000	48,000
592-545-9470	AUTO EXPENSE	132	1,000	1,000	300	300
Totals for Dept 545-METER READING AND COLLECTING		\$ 74,223	\$ 83,200	\$ 83,200	\$ 80,500	\$ 80,500

**CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS							
GL NUMBER	DESCRIPTION	15-16 ACTUAL	16-17 ADOPTED BUDGET	16-17 PROPOSED AMENDED BUDGET	17-18 MANAGER RECOMMENDED BUDGET	17-18 COMMISSION APPROVED BUDGET	
Dept 550-SEWER EXPENDITURES							
592-550-7060	SALARIES & WAGES - PERMANENT	\$ 93,714	\$ 101,100	\$ 101,100	\$ 128,000	\$ 128,000	
592-550-7090	SALARIES & WAGES - OVERTIME	12,921	14,000	14,000	14,000	14,000	
592-550-7150	EMPLOYER SOCIAL SECURITY	7,974	8,800	8,800	15,000	15,000	
592-550-7160	WORKERS' COMPENSATION INS.	1,311	1,400	1,800	3,400	3,400	
592-550-7170	HEALTH CARE	38,479	47,300	47,300	45,000	45,000	
592-550-7190	PENSION	8,033	7,600	7,600	12,700	12,700	
592-550-7400	OPERATING SUPPLIES	27,142	35,500	35,500	35,500	35,500	
592-550-8010	CONTRACTUAL SERVICES	98,762	168,500	168,500	168,500	168,500	
592-550-8140	PUBLIC LIABILITY CLAIMS	34,063	10,000	-	-	-	
592-550-8175	BULK SUPPLY - SEWER	635,073	720,000	680,000	700,000	700,000	
592-550-8200	STORM WATER PERMITS	6,901	-	-	-	-	
592-550-9220	ELECTRIC SERVICE	23,639	27,000	27,000	27,000	27,000	
592-550-9300	REPAIRS & MAINTENANCE	5,232	8,000	8,000	8,000	8,000	
592-550-9470	AUTO EXPENSE	68,054	90,000	90,000	75,000	75,000	
592-550-9560	DUES & SUBSCRIPTIONS	512	1,200	1,200	1,200	1,200	
592-550-9570	PROFESSIONAL DEVELOPMENT	460	1,200	1,200	1,200	1,200	
592-550-9700	CAPITAL EXPENDITURES	13,305	67,000	261,700	131,200	131,200	
592-550-9701	SMALL CAPITAL	4,773	2,000	2,000	-	-	
Totals for Dept 550-SEWER EXPENDITURES		\$ 1,080,348	\$ 1,310,600	\$ 1,455,700	\$ 1,365,700	\$ 1,365,700	

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

592 WATER & SEWER FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 560-GENERAL ADMINISTRATION						
592-560-8070	GENERAL FUND FEES	\$ 180,000	\$ 205,000	\$ 205,000	\$ 245,000	\$ 245,000
592-560-9680	DEPRECIATION	423,927	410,000	425,000	425,000	425,000
592-560-9685	AMORTIZATION	11,173	87,000	10,000	10,000	10,000
592-560-9910	DEBT PAYMENTS	-	-	40,000	-	-
592-560-9915	NET OPEB LIAB EXPENSE	27,466	-	30,000	35,000	35,000
592-560-9950	INTEREST ON NOTES	1,825	500	600	-	-
Totals for Dept 560-GENERAL ADMINISTRATION		\$ 644,391	\$ 702,500	\$ 710,600	\$ 715,000	\$ 715,000
 TOTAL APPROPRIATIONS		 \$ 3,408,656	 \$ 4,820,400	 \$ 4,888,000	 \$ 4,661,800	 \$ 4,661,800
 NET OF REVENUES/APPROPRIATIONS - FUND 592		 \$ 84,582	 \$ (595,400)	 \$ (661,000)	 \$ (435,000)	 \$ (435,000)
BEGINNING NET POSITION		9,909,309	9,993,891	9,993,891	9,332,891	9,332,891
 ENDING NET POSITION		 \$ 9,993,891	 \$ 9,398,491	 \$ 9,332,891	 \$ 8,897,891	 \$ 8,897,891

CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION

DEPARTMENT: PUBLIC SAFETY

DEPT NO.: 347

DRUG SEIZURE FUND

Budget Notes: The Drug Seizure Fund is utilized to purchase various capital items as revenues are received. This fund was created in FY 2017 and the year-to-date drug seizure activity was moved from the General Fund.

FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

265 DRUG LAW ENFORCEMENT FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 50,000	\$ 50,000
Expenditures	-	-	-	-	111,500	29,400	29,400
Revenues over (under) expenditures	-	-	-	-	(31,500)	20,600	20,600
Transfers in	-	-	-	-	78,000	-	-
Changes in fund balance	-	-	-	-	46,500	20,600	20,600
Beginning fund balance	-	-	-	-	-	46,500	46,500
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,500</u>	<u>\$ 67,100</u>	<u>\$ 67,100</u>
Fund balance as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

DRUG LAW ENFORCEMENT FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
DRUG SEIZURE PROCEEDS	\$ -	\$ -	\$ 80,000	\$ 50,000	\$ 50,000
TOTAL REVENUES	-	-	80,000	50,000	50,000
<u>EXPENDITURES</u>					
CAPITAL EXPENDITURES	-	-	105,900	23,000	23,000
SMALL CAPITAL EXP	-	-	5,600	6,400	6,400
TOTAL EXPENDITURES	-	-	111,500	29,400	29,400
REVENUES OVER (UNDER) EXPENDITURES	-	-	(31,500)	20,600	20,600
TRANSFERS FROM OTHER FUNDS	-	-	78,000	-	-
NET CHANGE IN FUND BALANCE	-	-	46,500	20,600	20,600
BEGINNING FUND BALANCE	-	-	-	46,500	46,500
ENDING FUND BALANCE	\$ -	\$ -	\$ 46,500	\$ 67,100	\$ 67,100

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

265 DRUG LAW ENFORCEMENT FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 671- OTHER REVENUE						
265-671-6740	DRUG SEIZURE PROCEEDS	\$ -	\$ -	\$ 80,000	\$ 50,000	\$ 50,000
Totals for Dept 671- OTHER REVENUE		\$ -	\$ -	\$ 80,000	\$ 50,000	\$ 50,000
Dept 699-OPERATING TRANSFERS IN						
265-699-6810	TRANS FROM GENERAL FUND	\$ -	\$ -	\$ 78,000	\$ -	\$ -
Totals for Dept 699-OPERATING TRANSFERS IN		\$ -	\$ -	\$ 78,000	\$ -	\$ -
TOTAL ESTIMATED REVENUES		\$ -	\$ -	\$ 158,000	\$ 50,000	\$ 50,000

265 DRUG LAW ENFORCEMENT FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 347- DRUG SEIZURE						
265-347-9700	CAPITAL EXPENDITURES	\$ -	\$ -	\$ 105,900	\$ 23,000	\$ 23,000
265-347-9701	SMALL CAPITAL EXP	-	-	5,600	6,400	6,400
Dept 347- DRUG SEIZURE		\$ -	\$ -	\$ 111,500	\$ 29,400	\$ 29,400
TOTAL APPROPRIATIONS		\$ -	\$ -	\$ 111,500	\$ 29,400	\$ 29,400
NET OF REVENUES/APPROPRIATIONS - FUND 204		\$ -	\$ -	\$ 46,500	\$ 20,600	\$ 20,600
BEGINNING FUND BALANCE		-	-	-	46,500	46,500
ENDING FUND BALANCE		\$ -	\$ -	\$ 46,500	\$ 67,100	\$ 67,100

**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 expenditures.

Budget Issues: Although the millage rate has not been officially calculated for 2017/2018, the estimated levy for the bond payments will be approximately 0.2150 mills. The bond will be paid off in 2022.



FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

305 WEALTHY POOL DEBT SERVICE FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 108,015	\$ 131,724	\$ 129,533	\$ 137,300	\$ 137,300	\$ 140,900	\$ 140,900
Expenditures	<u>125,805</u>	<u>131,670</u>	<u>131,485</u>	<u>137,300</u>	<u>137,300</u>	<u>140,900</u>	<u>140,900</u>
Revenues over (under) expenditures	(17,790)	54	(1,952)	-	-	-	-
Beginning fund balance	<u>21,908</u>	<u>4,118</u>	<u>4,172</u>	<u>2,220</u>	<u>2,220</u>	<u>2,220</u>	<u>2,220</u>
Ending fund balance	<u>\$ 4,118</u>	<u>\$ 4,172</u>	<u>\$ 2,220</u>	<u>\$ 2,220</u>	<u>\$ 2,220</u>	<u>\$ 2,220</u>	<u>\$ 2,220</u>
Fund balance as a % of expenditures	3.27%	3.17%	1.69%	1.62%	1.62%	1.58%	1.58%

CITY OF EAST GRAND RAPIDS
WEALTHY POOL DEBT SERVICE FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
CITY TAXES AND PENALTIES	\$ 129,533	\$ 137,300	\$ 137,300	\$ 140,900	\$ 140,900
TOTAL REVENUES	129,533	137,300	137,300	140,900	140,900
<u>EXPENDITURES</u>					
DEBT SERVICE	131,485	137,300	137,300	140,900	140,900
TOTAL EXPENDITURES	131,485	137,300	137,300	140,900	140,900
REVENUES OVER (UNDER) EXPENDITURES	(1,952)	-	-	-	-
BEGINNING FUND BALANCE	4,172	2,220	2,220	2,220	2,220
ENDING FUND BALANCE	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

305 WEALTHY DEBT SERVICE FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 400-CITY TAXES & PENALTIES						
305-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 129,310	\$ 137,100	\$ 137,100	\$ 140,700	\$ 140,700
305-400-4450	INTEREST & PENALTIES ON TAXES	223	200	200	200	200
Totals for Dept 400-CITY TAXES & PENALTIES		\$ 129,533	\$ 137,300	\$ 137,300	\$ 140,900	\$ 140,900

TOTAL ESTIMATED REVENUES	\$ 129,533	\$ 137,300	\$ 137,300	\$ 140,900	\$ 140,900
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305 WEALTHY DEBT SERVICE FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 757-DEBT SERVICE						
305-757-9910	REDEMPTION OF NOTES PAYABLE	\$ 113,000	\$ 121,000	\$ 121,000	\$ 127,000	\$ 127,000
305-757-9950	INTEREST ON NOTES	18,485	16,300	16,300	13,900	13,900
Totals for Dept 757-DEBT SERVICE		\$ 131,485	\$ 137,300	\$ 137,300	\$ 140,900	\$ 140,900

TOTAL APPROPRIATIONS	\$ 131,485	\$ 137,300	\$ 137,300	\$ 140,900	\$ 140,900
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NET OF REVENUES/APPROPRIATIONS - FUND 305	\$ (1,952)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	4,172	2,220	2,220	2,220	2,220
ENDING FUND BALANCE	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220

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 debt service payments are transferred from the Major Street Fund annually. The bonds are Michigan Transportation Fund bonds guaranteed with gas and weight tax revenues received in the Major Street Fund. The City refunded this bond in April 2015.



Department: Streetscape Debt Service

Fund No.: 362

FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

362 STREETSCAPE DEBT SERVICE FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	275,488	1,528,070	260,405	260,000	260,000	262,000	262,000
Revenues over (under) expenditures	(275,488)	(278,070)	(260,405)	(260,000)	(260,000)	(262,000)	(262,000)
Transfers in	275,488	278,070	260,405	260,000	260,000	262,000	262,000
Changes in fund balance	-	-	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Fund balance as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

STREETSCAPE DEBT SERVICE BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
<u>EXPENDITURES</u>					
DEBT SERVICE	260,405	260,000	260,000	262,000	262,000
TOTAL EXPENDITURES	260,405	260,000	260,000	262,000	262,000
REVENUES OVER (UNDER) EXPENDITURES	(260,405)	(260,000)	(260,000)	(262,000)	(262,000)
TRANSFERS FROM OTHER FUNDS	260,405	260,000	260,000	262,000	262,000
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

362 STREETScape DEBT SERVICE FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 699-OPERATING TRANSFERS IN						
362-699-6820	TRANS FROM MAJOR STREET FUND	\$ 260,405	\$ 260,000	\$ 260,000	\$ 262,000	\$ 262,000
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 260,405	\$ 260,000	\$ 260,000	\$ 262,000	\$ 262,000
TOTAL ESTIMATED REVENUES		\$ 260,405	\$ 260,000	\$ 260,000	\$ 262,000	\$ 262,000

362 STREETScape DEBT SERVICE FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 451-STREET CONSTRUCTION						
362-451-9910	REDEMPTION OF NOTES PAYABLE	\$ 245,000	\$ 245,000	\$ 245,000	\$ 250,000	\$ 250,000
362-451-9950	INTEREST ON NOTES	15,405	14,700	14,700	11,700	11,700
362-451-9970	PAYING AGENT FEES	-	300	300	300	300
Totals for Dept 451-STREET CONSTRUCTION		\$ 260,405	\$ 260,000	\$ 260,000	\$ 262,000	\$ 262,000
TOTAL APPROPRIATIONS		\$ 260,405	\$ 260,000	\$ 260,000	\$ 262,000	\$ 262,000

NET OF REVENUES/APPROPRIATIONS - FUND 362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 debt service payment will be paid out of this fund as expenditures.

Although the millage rate has not been officially calculated for 2017/2018, the estimated levy for the bond payments will be approximately 0.7850 mills. The bond will be paid off in 2033.



Department: Municipal Complex Debt Service

Fund No.: 372

FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

372 MUNICIPAL COMPLEX DEBT SERVICE FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 328,228	\$ 441,461	\$ 462,412	\$ 487,900	\$ 487,900	\$ 512,600	\$ 512,600
Expenditures	<u>428,272</u>	<u>442,050</u>	<u>477,850</u>	<u>487,900</u>	<u>487,900</u>	<u>512,600</u>	<u>512,600</u>
Revenues over (under) expenditures	(100,044)	(589)	(15,438)	-	-	-	-
Beginning fund balance	<u>118,210</u>	<u>18,166</u>	<u>17,577</u>	<u>2,139</u>	<u>2,139</u>	<u>2,139</u>	<u>2,139</u>
Ending fund balance	<u>\$ 18,166</u>	<u>\$ 17,577</u>	<u>\$ 2,139</u>	<u>\$ 2,139</u>	<u>\$ 2,139</u>	<u>\$ 2,139</u>	<u>\$ 2,139</u>
Fund balance as a % of expenditures	N/A	N/A	N/A	N/A	N/A	0.42%	0.42%

CITY OF EAST GRAND RAPIDS

MUNICIPAL COMPLEX DEBT SERVICE BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
CITY TAXES AND PENALTIES	\$ 461,617	\$ 487,100	\$ 487,100	\$ 511,800	\$ 511,800
INTEREST AND PENALTIES ON TAXES	795	800	800	800	800
TOTAL REVENUES	<u>462,412</u>	<u>487,900</u>	<u>487,900</u>	<u>512,600</u>	<u>512,600</u>
<u>EXPENDITURES</u>					
DEBT SERVICE	477,850	487,900	487,900	512,600	512,600
TOTAL EXPENDITURES	<u>477,850</u>	<u>487,900</u>	<u>487,900</u>	<u>512,600</u>	<u>512,600</u>
REVENUES OVER (UNDER) EXPENDITURES	(15,438)	-	-	-	-
BEGINNING FUND BALANCE	<u>17,577</u>	<u>2,139</u>	<u>2,139</u>	<u>2,139</u>	<u>2,139</u>
ENDING FUND BALANCE	<u>\$ 2,139</u>				

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

372 MUNICIPAL COMPLEX DEBT SERVICE FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 400-CITY TAXES & PENALTIES						
372-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 461,617	\$ 487,100	\$ 487,100	\$ 511,800	\$ 511,800
372-400-4450	INTEREST & PENALTIES ON TAXES	795	800	800	800	800
Totals for Dept 400-CITY TAXES & PENALTIES		\$ 462,412	\$ 487,900	\$ 487,900	\$ 512,600	\$ 512,600
TOTAL ESTIMATED REVENUES		\$ 462,412	\$ 487,900	\$ 487,900	\$ 512,600	\$ 512,600

372 MUNICIPAL COMPLEX DEBT SERVICE FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 757-DEBT SERVICE						
372-757-9910	REDEMPTION OF NOTES PAYABLE	\$ 250,000	\$ 265,000	\$ 265,000	\$ 295,000	\$ 295,000
372-757-9950	INTEREST ON NOTES	227,350	222,400	222,400	217,100	217,100
372-757-9970	PAYING AGENT FEES	500	500	500	500	500
Totals for Dept 757-DEBT SERVICE		\$ 477,850	\$ 487,900	\$ 487,900	\$ 512,600	\$ 512,600
TOTAL APPROPRIATIONS		\$ 477,850	\$ 487,900	\$ 487,900	\$ 512,600	\$ 512,600

NET OF REVENUES/APPROPRIATIONS - FUND 372	\$ (15,438)	\$ -				
BEGINNING FUND BALANCE	17,577	17,578	17,578	17,578	17,578	17,578
ENDING FUND BALANCE	\$ 2,139	\$ 17,578				

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

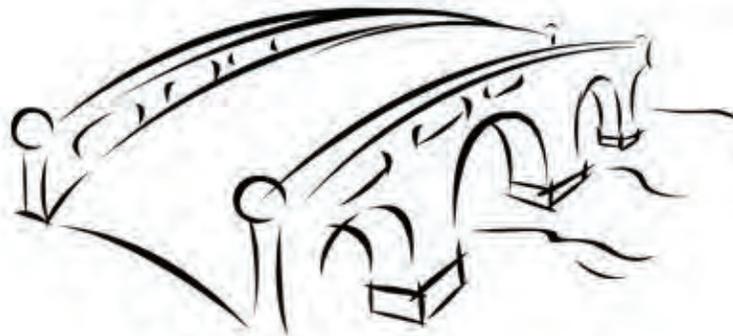
FUND: REEDS LAKE TRAIL AND CULVERT CAPITAL PROJECT

FUND NO.: 473

This fund was established to account for the Reeds Lake Trail and Culvert project. This project began in the Spring of 2015 and was completed in the Fall of 2015. This fund has been closed.

Reeds Lake Trail Boulevard Bridge

Let's Build This!



FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

473 REEDS LAKE TRAIL AND CULVERT CAPITAL PROJECTS FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ -	\$ 100,447	\$ 177,510	\$ -	\$ -	\$ -	\$ -
Expenditures	68,255	128,009	907,611	-	-	-	-
Revenues over (under) expenditures	(68,255)	(27,562)	(730,101)	-	-	-	-
Transfers in/out	80,000	397,500	353,500	-	(5,100)	-	-
Changes in fund balance	11,745	369,938	(376,601)	-	(5,100)	-	-
Beginning fund balance	-	11,745	381,683	5,082	5,082	(18)	(18)
Ending fund balance	<u>\$ 11,745</u>	<u>\$ 381,683</u>	<u>\$ 5,082</u>	<u>\$ 5,082</u>	<u>\$ (18)</u>	<u>\$ (18)</u>	<u>\$ (18)</u>
Fund balance as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

REEDS LAKE TRAIL AND CULVERT CAPITAL PROJECT BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
CONTRIBUTIONS FROM PRIVATE SOURCES	\$ 177,431	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	79	-	-	-	-
TOTAL REVENUES	177,510	-	-	-	-
<u>EXPENDITURES</u>					
STREET CONTRUCTION	907,611	-	-	-	-
TOTAL EXPENDITURES	907,611	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(730,101)	-	-	-	-
TRANSFERS FROM OTHER FUNDS	353,500				
TRANSFERS TO OTHER FUNDS	-	-	(5,100)	-	-
NET CHANGE IN FUND BALANCE	(376,601)	-	(5,100)	-	-
BEGINNING FUND BALANCE	381,683	5,082	5,082	(18)	(18)
ENDING FUND BALANCE	\$ 5,082	\$ 5,082	\$ (18)	\$ (18)	\$ (18)

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

473 REEDS LAKE TRAIL AND CULVERT PROJECT FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 664- INTEREST ON INVESTMENTS						
473-664-6650	INTEREST ON INVESTMENTS	\$ 79	\$ -	\$ -	\$ -	\$ -
Totals for Dept 664- INTEREST ON INVESTMENTS		\$ 79	\$ -	\$ -	\$ -	\$ -
Dept 671-OTHER REVENUE						
473-671-6750	CONTRIBUTION FROM PRIVATE SOURCES	\$ 177,431	\$ -	\$ -	\$ -	\$ -
Totals for Dept 671-OTHER REVENUE		\$ 177,431	\$ -	\$ -	\$ -	\$ -
Dept 699-OPERATING TRANSFERS IN						
473-699-6810	TRANS FROM GF FOR PROJECTS	\$ 353,500	\$ -	\$ -	\$ -	\$ -
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 353,500	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES		\$ 531,010	\$ -	\$ -	\$ -	\$ -

473 REED LAKE TRAIL AND CULVERT PROJECT FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 451-STREET CONSTRUCTION						
473-451-9730	REEDS LAKE TRAIL PROJECT	\$ 313,106	\$ -	\$ -	\$ -	\$ -
473-451-9730	REED LAKE CHANNEL CULVERT	594,505	-	-	-	-
Totals for Dept 451-STREET CONSTRUCTION		\$ 907,611	\$ -	\$ -	\$ -	\$ -
Dept 965-OPERATING TRANSFERS OUT						
473-965-9810	TRANS TO LOCAL STREET FUND	\$ -	\$ -	\$ 5,100	\$ -	\$ -
Totals for Dept 965-OPERATING TRANSFERS OUT		\$ -	\$ -	\$ 5,100	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 907,611	\$ -	\$ 5,100	\$ -	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 473		\$ (376,601)	\$ -	\$ (5,100)	\$ -	\$ -
BEGINNING FUND BALANCE		381,683	5,082	5,082	(18)	(18)
ENDING FUND BALANCE		\$ 5,082	\$ 5,082	\$ (18)	\$ (18)	\$ (18)

CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION

FUND: HEALTH CARE

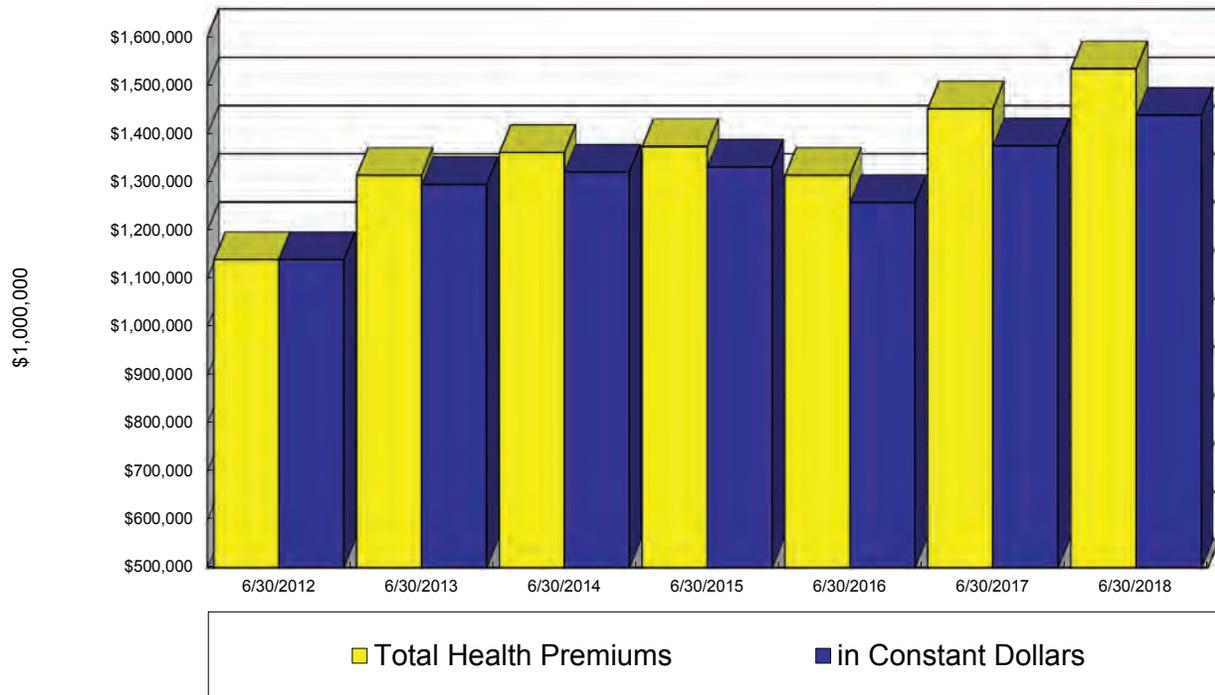
FUND NO.: 677



Budget Issues: The total Health Care Fund expenditure budget is \$1,736,300 which is \$53,800 more than last fiscal year.

Revenues consist primarily of contributions from other funds for premiums. The current year contribution from other funds is calculated based upon the rates charged from our medical carrier for family, two person, and single coverage.

Health Care Premiums Health Care Fund



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Health Care Premiums	\$1,137,496	\$1,312,159	\$1,359,815	\$1,372,147	\$1,312,236	\$1,450,400	\$1,533,300
Health Care Premiums in Constant Dollars	\$1,137,496	\$1,293,216	\$1,319,094	\$1,329,527	\$1,256,101	\$1,373,663	\$1,436,972

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

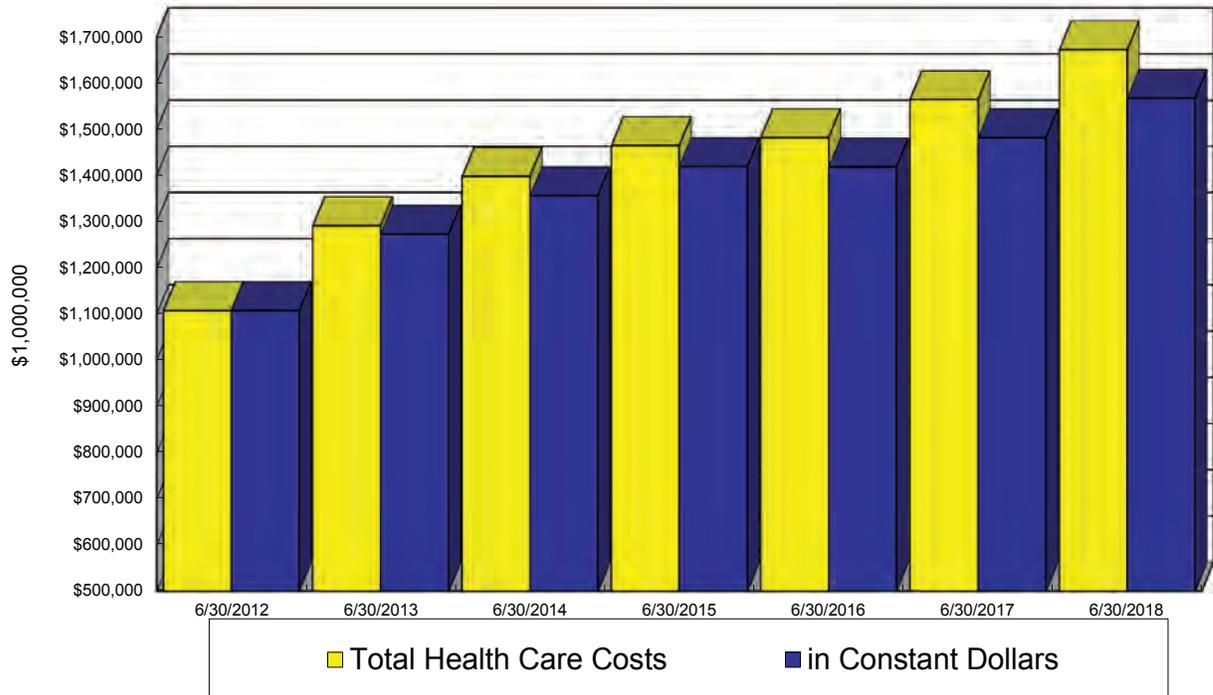
Formula: Health care premiums include payments charged to all other funds.

Description: Health care premiums for all organizations have been on the rise. Health care premiums that rise significantly above the inflation level could result in long-term funding problems for the City.

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. In addition, the City introduced employee contributions and changes to deductibles on January 1, 2015, both of which were to help control costs.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

Health Care Expenses Health Care Fund



Fiscal Year Ended	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Proposed 6/30/2017	Budget 6/30/2018
Health Care Expenses	\$1,106,374	\$1,290,392	\$1,397,073	\$1,463,857	\$1,480,903	\$1,563,400	\$1,671,300
Health Care Expenses in Constant Dollars	\$1,106,374	\$1,271,762	\$1,355,236	\$1,418,388	\$1,417,552	\$1,480,685	\$1,566,302

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

Formula: Health care costs include all Health Care Fund expenses less refunds from reinsure where self insurance caps have been met.

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. In addition, the City introduced employee contributions and changes to deductibles on January 1, 2015, both of which were to help control costs.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

677 HEALTH CARE FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 1,582,695	\$ 1,591,868	\$ 1,559,960	\$ 1,682,500	\$ 1,700,500	\$ 1,736,300	\$ 1,736,300
Expenses	<u>1,468,928</u>	<u>1,521,919</u>	<u>1,555,090</u>	<u>1,632,500</u>	<u>1,700,500</u>	<u>1,811,300</u>	<u>1,811,300</u>
Changes in net position	113,767	69,949	4,870	50,000	-	(75,000)	(75,000)
Beginning net position - as restated 7/1/2013	<u>245,793</u>	<u>359,560</u>	<u>429,509</u>	<u>434,379</u>	<u>434,379</u>	<u>434,379</u>	<u>434,379</u>
Ending net position	<u>\$ 359,560</u>	<u>\$ 429,509</u>	<u>\$ 434,379</u>	<u>\$ 484,379</u>	<u>\$ 434,379</u>	<u>\$ 359,379</u>	<u>\$ 359,379</u>
Net position as a % of expenditures	24.48%	28.22%	27.93%	29.67%	25.54%	19.84%	19.84%

CITY OF EAST GRAND RAPIDS

HEALTH CARE FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 2,647	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
OTHER REVENUE	245,076	199,100	249,100	202,000	202,000
CONTRIBUTIONS FROM OTHER FUNDS	<u>1,312,236</u>	<u>1,481,400</u>	<u>1,450,400</u>	<u>1,533,300</u>	<u>1,533,300</u>
TOTAL REVENUES	<u>1,559,960</u>	<u>1,682,500</u>	<u>1,700,500</u>	<u>\$1,736,300</u>	<u>\$1,736,300</u>
<u>EXPENSES</u>					
HEALTH CARE ADMINISTRATION	1,515,561	1,532,500	1,600,500	1,711,300	1,711,300
OTHER POST EMPLOYMENT BENEFITS	<u>39,528</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL EXPENSES	<u>1,555,090</u>	<u>1,632,500</u>	<u>1,700,500</u>	<u>1,811,300</u>	<u>1,811,300</u>
NET CHANGE IN NET POSITION	4,870	50,000	-	(75,000)	(75,000)
BEGINNING NET POSITION	<u>429,509</u>	<u>434,379</u>	<u>434,379</u>	<u>434,379</u>	<u>434,379</u>
ENDING NET POSITION	<u>\$ 434,379</u>	<u>\$ 484,379</u>	<u>\$ 434,379</u>	<u>\$ 359,379</u>	<u>\$ 359,379</u>

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

677 HEALTH CARE FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 664-INTEREST AND RENTS						
677-664-6650	INTEREST ON INVESTMENTS	\$ 2,647	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Totals for Dept 664-INTEREST AND RENTS		\$ 2,647	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Dept 671-OTHER REVENUE						
677-671-6540	MISCELLANEOUS REVENUE	\$ 10,032	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
677-671-6780	HEALTH INSURANCE REIMBURSEMENT	200,386	150,000	200,000	150,000	150,000
677-671-6785	EMPLOYEE PREMIUM CONTRIBUTIONS	34,658	37,100	37,100	40,000	40,000
Totals for Dept 671-OTHER REVENUE		\$ 245,076	\$ 199,100	\$ 249,100	\$ 202,000	\$ 202,000
Dept 696-CONTRIBUTIONS FROM OTHER SOURCES						
677-696-6960	CONTRIBUTION FROM OTHER FUND	\$ 1,312,236	\$ 1,481,400	\$ 1,450,400	\$ 1,533,300	\$ 1,533,300
Totals for Dept 696-CONTRIBUTIONS FROM OTHER SOURCES		\$ 1,312,236	\$ 1,481,400	\$ 1,450,400	\$ 1,533,300	\$ 1,533,300
TOTAL ESTIMATED REVENUES		\$ 1,559,960	\$ 1,682,500	\$ 1,700,500	\$ 1,736,300	\$ 1,736,300

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

677 HEALTH CARE FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 852-HEALTH CARE ADMINISTRATION						
677-852-8010	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
677-852-8290	MEDICAL, DENTAL, FLEX ADM FEES	32,716	35,000	35,000	35,000	35,000
677-852-8300	RE-INSURANCE PREMIUMS	318,998	350,000	375,000	400,000	400,000
677-852-8310	LIFE AND AD&D INS. PREMIUM	18,085	20,000	20,000	20,000	20,000
677-852-8340	MEDICAL CLAIMS EXPENSE- HRA	1,046,591	1,022,500	1,065,500	1,151,300	1,151,300
677-852-8350	EMPLOYEE DENTAL CLAIMS	86,476	90,000	90,000	90,000	90,000
677-852-8370	LTD INSURANCE PREMIUMS	12,696	15,000	15,000	15,000	15,000
Totals for Dept 852-HEALTH CARE ADMINISTRATION		\$ 1,515,561	\$ 1,532,500	\$ 1,600,500	\$ 1,711,300	\$ 1,711,300
Dept 965-TRANSFERS TO OTHER FUNDS						
677-965-9855	TRANSFER TO OPEB TRUST	\$ 39,528	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Totals for Dept 965-TRANSFERS TO OTHER FUNDS		\$ 39,528	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL APPROPRIATIONS		\$ 1,555,090	\$ 1,632,500	\$ 1,700,500	\$ 1,811,300	\$ 1,811,300
NET OF REVENUES/APPROPRIATIONS - FUND 677		\$ 4,870	\$ 50,000	\$ -	\$ (75,000)	\$ (75,000)
BEGINNING FUND BALANCE		429,509	434,379	434,379	434,379	434,379
ENDING FUND BALANCE		\$ 434,379	\$ 484,379	\$ 434,379	\$ 359,379	\$ 359,379

CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION

FUND: OPEB TRUST FUND

FUND NO.: 736



Budget Issues: The Other Postemployment Benefits Trust Fund is used to account for the operation of the City's Other Postemployment Benefits Plan which provides other postemployment benefits to the City's employees.

This fund was 35% funded as of 06/30/2016.

FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 571,104	\$ 51,292	\$ 69,087	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000
Expenses	<u>474,349</u>	<u>60,028</u>	<u>57,398</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Changes in net position	96,755	(8,736)	11,690	75,000	75,000	100,000	100,000
Beginning net assets	<u>1,113,668</u>	<u>1,210,423</u>	<u>1,210,423</u>	<u>1,222,113</u>	<u>1,222,113</u>	<u>1,297,113</u>	<u>1,297,113</u>
Ending net assets	<u>\$ 1,210,423</u>	<u>\$ 1,201,687</u>	<u>\$ 1,222,113</u>	<u>\$ 1,297,113</u>	<u>\$ 1,297,113</u>	<u>\$ 1,397,113</u>	<u>\$ 1,397,113</u>
Net assets as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS
OTHER POST EMPLOYMENT BENEFIT (OPEB) TRUST FUND

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 7,439	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000
OTHER REVENUE	22,120	25,000	25,000	25,000	25,000
CONTRIBUTIONS FROM OTHER FUNDS	39,528	100,000	100,000	100,000	100,000
TOTAL REVENUES	69,087	150,000	150,000	175,000	175,000
<u>EXPENSES</u>					
GENERAL ADMINISTRATION	57,398	75,000	75,000	75,000	75,000
TOTAL EXPENSES	57,398	75,000	75,000	75,000	75,000
NET CHANGE IN FUND BALANCE	11,690	75,000	75,000	100,000	100,000
BEGINNING FUND BALANCE	1,210,423	1,222,113	1,222,113	1,297,113	1,297,113
ENDING FUND BALANCE	\$ 1,222,113	\$ 1,297,113	\$ 1,297,113	\$ 1,397,113	\$ 1,397,113

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

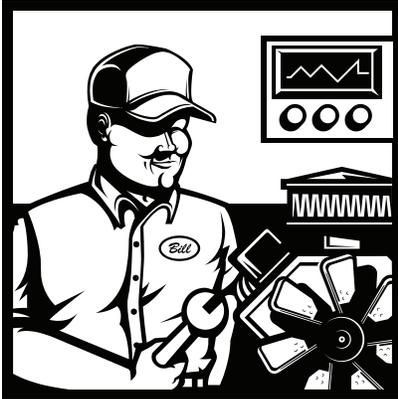
736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND REVENUES		15-16 ACTUAL	16-17 ADOPTED BUDGET	16-17 PROPOSED AMENDED BUDGET	17-18 MANAGER RECOMMENDED BUDGET	17-18 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 664-INTEREST AND RENTS						
736-664-6650	INTEREST ON INVESTMENTS	\$ 7,439	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000
Totals for Dept 664-INTEREST AND RENTS		\$ 7,439	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000
Dept 671-OTHER REVENUE						
736-671-6780	HEALTH INSURANCE REIMBURSEMENT	\$ -	\$ 5,000	\$ -	\$ -	\$ -
736-671-6786	OTHER CONTRIBUTIONS	22,120	20,000	25,000	25,000	25,000
Totals for Dept 671-OTHER REVENUE		\$ 22,120	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Dept 696-CONTRIBUTIONS FROM OTHER SOURCES						
736-696-6960	CONTRIBUTION FROM OTHER FUND	\$ 39,528	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Totals for Dept 696-CONTRIBUTIONS FROM OTHER SOURCES		\$ 39,528	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL ESTIMATED REVENUES		\$ 69,087	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000

736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND APPROPRIATIONS		15-16 ACTUAL	16-17 ADOPTED BUDGET	16-17 PROPOSED AMENDED BUDGET	17-18 MANAGER RECOMMENDED BUDGET	17-18 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 560-GENERAL ADMINISTRATION						
736-560-8300	RE-INSURANCE PREMIUMS	\$ 25,661	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
736-560-8340	MEDICAL CLAIMS	31,736	50,000	50,000	50,000	50,000
Totals for Dept 560-GENERAL ADMINISTRATION		\$ 57,398	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL APPROPRIATIONS		\$ 57,398	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
NET OF REVENUES/APPROPRIATIONS - FUND 736		\$ 11,690	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000
BEGINNING NET POSITION		1,210,423	1,210,423	1,210,423	1,285,423	1,285,423
ENDING NET POSITION		\$ 1,222,113	\$ 1,285,423	\$ 1,285,423	\$ 1,385,423	\$ 1,385,423

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

FUND: MERF

FUND NO.: 692

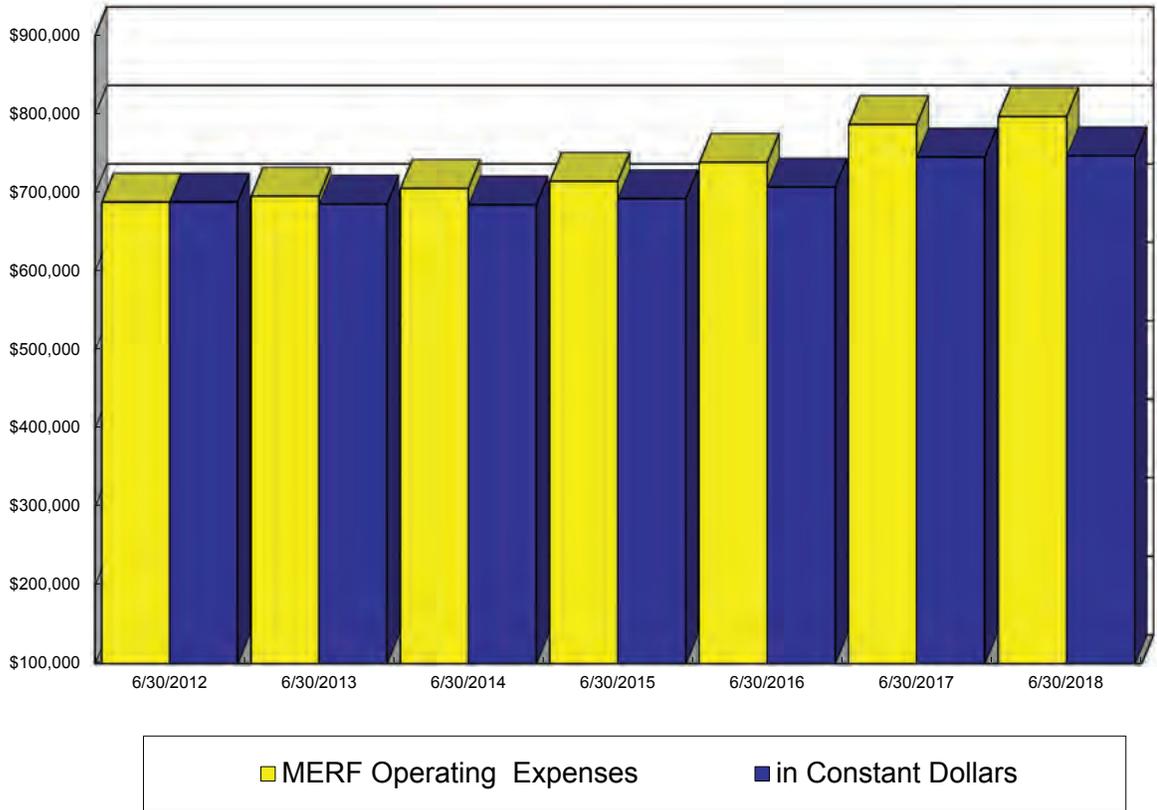


Budget Issues: Budgeted revenues in the MERF fund are \$743,000 which is similar to last fiscal year.

Budgeted expenses in the MERF fund are \$1,467,900 which is \$177,000 more than last fiscal year. The increase is due to more capital requests in the current fiscal year.

The ending cash balance is projected to be \$228,800 at June 30, 2018.

MERF Operating Expenses Motor Equipment Revolving Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
MERF Operating Expenses	\$687,815	\$695,338	\$705,310	\$714,320	\$738,549	\$786,800	\$796,900
MERF Operating Expenses in Constant Dollars	\$687,815	\$685,300	\$684,189	\$692,132	\$706,955	\$745,173	\$746,836

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

Formula: MERF operating expenses in constant dollars (not including capital dollars).

Description: If there is a significant increase in MERF operating expenses 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 dependent 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 replacement 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.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2017 & 2018).

FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

692 MOTOR EQUIPMENT REVOLVING FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 765,473	\$ 786,599	\$ 670,625	\$ 741,300	\$ 724,900	\$ 743,000	\$ 743,000
Expenses	<u>705,310</u>	<u>714,320</u>	<u>738,549</u>	<u>1,290,900</u>	<u>1,324,800</u>	<u>1,467,900</u>	<u>1,467,900</u>
Revenues over (under) expenses	60,163	72,279	(67,925)	(549,600)	(599,900)	(724,900)	(724,900)
Transfers in	<u>13,754</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transaction included (excluded) above							
Depreciation/amortization	258,339	285,005	330,305	300,000	335,000	340,000	340,000
Capital asset purchases	(78,334)	(524,930)	(305,768)	-	-	-	-
Change in Operating Assets & Liab	<u>1,129</u>	<u>37,439</u>	<u>50,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other transactions	<u>181,134</u>	<u>(202,486)</u>	<u>75,071</u>	<u>300,000</u>	<u>335,000</u>	<u>340,000</u>	<u>340,000</u>
Changes in cash & investments	255,051	(130,207)	7,146	(249,600)	(264,900)	(384,900)	(384,900)
Beginning cash & investments	<u>746,238</u>	<u>1,001,289</u>	<u>871,082</u>	<u>878,228</u>	<u>878,228</u>	<u>613,328</u>	<u>613,328</u>
Ending cash & investments (estimated)	<u>\$ 1,001,289</u>	<u>\$ 871,082</u>	<u>\$ 878,228</u>	<u>\$ 628,628</u>	<u>\$ 613,328</u>	<u>\$ 228,428</u>	<u>\$ 228,428</u>
Cash and investment as a % of expenses	141.96%	121.95%	118.91%	48.70%	46.30%	15.56%	15.56%

CITY OF EAST GRAND RAPIDS

MOTOR EQUIPMENT REPLACEMENT FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 682,854	\$ 741,300	\$ 710,900	\$ 743,000	\$ 743,000
OTHER REVENUE	(12,230)	-	14,000	-	-
TOTAL REVENUES	<u>670,625</u>	<u>741,300</u>	<u>724,900</u>	<u>743,000</u>	<u>743,000</u>
EXPENSES					
MOTOR EQUIPMENT EXPENDITURES	738,549	1,290,900	1,324,800	1,467,900	1,467,900
TOTAL EXPENSES	<u>738,549</u>	<u>1,290,900</u>	<u>1,324,800</u>	<u>1,467,900</u>	<u>1,467,900</u>
NET CHANGE IN NET POSITION	(67,925)	(549,600)	(599,900)	(724,900)	(724,900)
TRANSACTIONS INCLUDED (EXCLUDED) ABOVE					
DEPRECIATION/AMORTIZATION	330,305	300,000	335,000	340,000	340,000
CAPITAL ASSET PURCHASES	(305,768)	-	-	-	-
CHANGE IN OPERATING ASSETS & LIAB.	50,534	-	-	-	-
TOTAL OTHER TRANSACTIONS	<u>75,071</u>	<u>300,000</u>	<u>335,000</u>	<u>340,000</u>	<u>340,000</u>
CHANGE IN CASH & INVESTMENTS	7,146	(249,600)	(264,900)	(384,900)	(384,900)
BEGINNING CASH & INVESTMENTS	<u>871,082</u>	<u>878,228</u>	<u>878,228</u>	<u>613,328</u>	<u>613,328</u>
ENDING CASH & INVESTMENTS	<u>\$ 878,228</u>	<u>\$ 628,628</u>	<u>\$ 613,328</u>	<u>\$ 228,428</u>	<u>\$ 228,428</u>

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

692 MOTOR EQUIPMENT REVOLVING FUND (MERF) REVENUES		15-16 ACTUAL	16-17 ADOPTED BUDGET	16-17 PROPOSED AMENDED BUDGET	17-18 MANAGER RECOMMENDE D BUDGET	17-18 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 664-INTEREST AND RENTS						
692-664-6650	INTEREST ON INVESTMENTS	\$ 3,459	\$ 3,000	\$ 1,600	\$ 1,500	\$ 1,500
692-664-6670	RENTAL INCOME - VARIABLE	674,164	738,300	709,300	741,500	741,500
692-664-6690	TRANSFER INCOME- CAPITAL ASSET PURCH/	5,231	.	-	.	.
Totals for Dept 664-INTEREST AND RENTS		\$ 682,854	\$ 741,300	\$ 710,900	\$ 743,000	\$ 743,000
Dept 671-OTHER REVENUE						
692-671-6540	MISCELLANEOUS REVENUE	\$ 11,904	\$ -	\$ 14,000	\$ -	\$ -
692-671-6730	FIXED ASSETS PROCEEDS (SALE / INSUR)	(24,134)	-	-	-	-
Totals for Dept 671-OTHER REVENUE		\$ (12,230)	\$ -	\$ 14,000	\$ -	\$ -
TOTAL ESTIMATED REVENUES		\$ 670,625	\$ 741,300	\$ 724,900	\$ 743,000	\$ 743,000

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

692 MOTOR EQUIPMENT REVOLVING FUND (MERF) APPROPRIATIONS		15-16 ACTUAL	16-17 ADOPTED BUDGET	16-17 PROPOSED AMENDED BUDGET	17-18 MANAGER RECOMMENDED BUDGET	17-18 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 570-MOTOR EQUIPMENT EXPENDITURES						
692-570-7060	SALARIES & WAGES - PERMANENT	\$ 99,362	\$ 87,100	\$ 87,100	\$ 87,700	\$ 87,700
692-570-7090	SALARIES & WAGES - OVERTIME	1,953	3,000	3,000	3,000	3,000
692-570-7150	EMPLOYER SOCIAL SECURITY	7,578	6,900	6,900	6,700	6,700
692-570-7160	WORKERS' COMPENSATION INS.	1,604	1,700	2,300	4,300	4,300
692-570-7170	HEALTH CARE	48,231	44,100	44,100	52,700	52,700
692-570-7190	PENSION	7,620	5,900	5,900	6,800	6,800
692-570-7510	OP. SUP - TIRES	6,424	13,000	13,000	13,000	13,000
692-570-7530	OP. SUP - OIL	7,459	8,500	8,500	8,500	8,500
692-570-7540	OP. SUP - PARTS	56,090	65,000	65,000	65,000	65,000
692-570-7550	OP. SUP - STEEL	641	2,000	2,000	2,000	2,000
692-570-7560	OP. SUP - SM. TOOLS	4,100	6,000	6,000	6,000	6,000
692-570-7590	OP. SUP - GARAGE	22,031	22,000	22,000	22,000	22,000
692-570-7620	OP. SUP - UL GAS	50,311	70,000	66,000	66,000	66,000
692-570-7630	OP. SUP - DIESEL FUEL	25,015	45,000	45,000	45,000	45,000
692-570-8010	CONTRACTUAL SERVICES	3,360	5,400	5,400	5,400	5,400
692-570-8100	INSURANCE PREMIUMS	38,897	45,000	44,400	45,000	45,000
692-570-9300	REPAIRS & MAINTENANCE	22,682	11,000	11,000	11,000	11,000
692-570-9470	AUTO EXPENSE	3,466	4,000	4,000	4,000	4,000
692-570-9560	DUES & SUBSCRIPTIONS	230	300	300	300	300
692-570-9570	PROFESSIONAL DEVELOPMENT	1,190	2,500	2,500	2,500	2,500
692-570-9680	DEPRECIATION	330,305	300,000	335,000	340,000	340,000
692-570-9700	CAPITAL EXPENDITURES	-	538,000	538,000	671,000	671,000
692-570-9701	SMALL CAPITAL	-	4,500	7,400	-	-
Totals for Dept 570-MOTOR EQUIPMENT EXPENDITURES		\$ 738,549	\$ 1,290,900	\$ 1,324,800	\$ 1,467,900	\$ 1,467,900
TOTAL APPROPRIATIONS		\$ 738,549	\$ 1,290,900	\$ 1,324,800	\$ 1,467,900	\$ 1,467,900
NET OF REVENUES/APPROPRIATIONS - FUND 692		\$ (67,925)	\$ (549,600)	\$ (599,900)	\$ (724,900)	\$ (724,900)
BEGINNING NET POSITION		2,687,410	2,619,485	2,619,485	2,019,585	2,019,585
ENDING NET POSITION		\$ 2,619,485	\$ 2,069,885	\$ 2,019,585	\$ 1,294,685	\$ 1,294,685

**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 no outstanding special assessments at this time. If a special assessment is established in the current year, a budget amendment will be added to account for those funds.

FY 2017/18 BUDGET & ACTUAL HISTORICAL SUMMARY

810 SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
Revenues	\$ 14,210	\$ 10,405	\$ 18,298	\$ 9,000	\$ -	\$ -	\$ -
Expenditures	-	-	-	-	-	-	-
Revenues over (under) expenditures	14,210	10,405	18,298	9,000	-	-	-
Transfers out	(18,133)	(17,102)	(25,810)	(9,000)	-	-	-
Changes in fund balance	(3,923)	(6,697)	(7,512)	-	-	-	-
Beginning fund balance	18,132	14,209	7,512	-	-	-	-
Ending fund balance	<u>\$ 14,209</u>	<u>\$ 7,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

SPECIAL ASSESSMENT FUND BUDGETARY SUMMARY

	2015/16 Actual	2016/17 Budget	2016/17 Proposed	2017/18 CM Rec.	2017/18 Approved
<u>REVENUES</u>					
REEDS LAKE BLVD	\$ 15,022	\$ 7,500	\$ -	\$ -	\$ -
INTEREST & RENTS	<u>3,276</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>18,298</u>	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>					
OTHER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	18,298	9,000	-	-	-
TRANSFERS TO OTHER FUNDS	<u>(25,810)</u>	<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(7,512)	-	-	-	-
BEGINNING FUND BALANCE	<u>7,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF EAST GRAND RAPIDS
FY 2017-18 BUDGET

810 SPECIAL ASSESSMENTS FUND REVENUES		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 554-REEDS LAKE BLVD S/A						
810-554-6720	S/A REVENUE-REEDS LK BLVD 2007	\$ 15,022	\$ 7,500	\$ -	\$ -	\$ -
Totals for Dept 554-REEDS LAKE BLVD S/A		\$ 15,022	\$ 7,500	\$ -	\$ -	\$ -
Dept 664-INTEREST AND RENTS						
810-664-6650	INTEREST ON INVESTMENTS	\$ 3,276	\$ 1,500	\$ -	\$ -	\$ -
Totals for Dept 664-INTEREST AND RENTS		\$ 3,276	\$ 1,500	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES		\$ 18,298	\$ 9,000	\$ -	\$ -	\$ -
810 SPECIAL ASSESSMENTS FUND APPROPRIATIONS		15-16	16-17	16-17	17-18	17-18
		ACTUAL	ADOPTED	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
Dept 965-TRANSFERS TO OTHER FUNDS						
810-965-9794	TRANSFER TO LOCAL STREET FUND	\$ -	\$ -	\$ -	\$ -	\$ -
810-965-9800	TRANS TO MAJOR STREET FUND	25,810	9,000	-	-	-
Totals for Dept 965-TRANSFERS TO OTHER FUNDS		\$ 25,810	\$ 9,000	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 25,810	\$ 9,000	\$ -	\$ -	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 810		\$ (7,512)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE		7,512	-	-	-	-
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -

**City of East Grand Rapids
Non-Union Salary and Wage Schedule
MML Refined Proposal**

Position	Starting Salary	Maximum Salary
Full-Time Positions		
City Manager	\$ 90,277	\$ 128,234
Assistant City Manager	\$ 83,338	\$ 106,361
Director of Public Safety	\$ 83,338	\$ 106,361
Finance Director	\$ 79,171	\$ 101,043
Parks & Recreation Director	\$ 74,940	\$ 95,239
Public Safety Captain	\$ 71,372	\$ 90,703
City Clerk	\$ 50,103	\$ 63,943
Assistant Recreation Director	\$ 50,103	\$ 63,943
Public Works Operations Supervisor	\$ 50,103	\$ 63,943
City Engineer	\$ 50,103	\$ 63,943
Human Resources Manager	\$ 49,001	\$ 63,943
IT Specialist	\$ 49,001	\$ 63,943
Senior Engineering Technician	\$ 42,932	\$ 54,793
Human Resources Administrator/Generalist	\$ 41,538	\$ 52,728
Office Manager	\$ 41,538	\$ 52,728
Deputy Treasurer/Accountant	\$ 41,539	\$ 52,728
Grounds Maintenance Supervisor	\$ 41,539	\$ 52,728
Recreation/Sports Supervisor	\$ 41,539	\$ 52,728
Facilities Coordinator	\$ 39,259	\$ 50,104
Account Clerk III	\$ 37,716	\$ 48,139
Engineering Assistant	\$ 37,716	\$ 48,139
Grounds Maintenance Assistant	\$ 37,716	\$ 48,139
Administrative Secretary	\$ 34,065	\$ 43,477
Public Safety Clerk/Clerk II	\$ 32,787	\$ 41,847
Grounds Maintenance Worker	\$ 28,310	\$ 37,303
Part-Time Positions		
Assessor	\$ 61,603	\$ 77,005
Recreation/Sports Supervisor	\$ 41,539	\$ 52,728
Zoning Administrator - Part-Time	\$ 41,539	\$ 52,728
Deputy Assessor - MAAO	\$ 36,886	\$ 48,138
Deputy Assessor - MCAO	\$ 33,315	\$ 43,477
Assessing Clerk	\$ 28,947	\$ 37,303
Administrative Clerk I	\$ 28,310	\$ 37,303
CSW Supervisor	\$ 28,947	\$ 37,303

All salaries are based on a full-time equivalency.

Public Safety Union Steps					
2.25% Increase Effective 7/1/17					
	Start	Year 1	Year 2	Year 3	Year 4
Public Safety Officer	\$ 54,038	\$ 56,716	\$ 59,564	\$ 62,131	\$ 65,258
Detective / School Liaison	55,659	58,417	61,351	63,995	67,216
Sergeant	72,481				
Staff Sergeant	74,655				

1.0225

Public Safety Union Steps					
2.25% Increase Effective 7/1/18					
	Start	Year 1	Year 2	Year 3	Year 4
Public Safety Officer	\$ 55,253	\$ 57,992	\$ 60,904	\$ 63,529	\$ 66,726
Detective / School Liaison	56,911	59,732	62,731	65,435	68,728
Sergeant	74,111				
Staff Sergeant	76,335				

Public Safety Union Steps					
2.5% Increase Effective 7/1/19					
	Start	Year 1	Year 2	Year 3	Year 4
Public Safety Officer	\$ 56,635	\$ 59,442	\$ 62,426	\$ 65,117	\$ 68,394
Detective / School Liaison	\$ 58,334	\$ 61,225	\$ 64,299	\$ 67,071	\$ 70,446
Sergeant	\$ 75,964				
Staff Sergeant	78,244				

1.025

Public Works Union Steps										
2% Increase Effective 7/1/17										
	Start	Hourly	6 months	Hourly	Year 1	Hourly	Year 2	Hourly	Year 3	Hourly
Equipment Operator I	\$ 37,327	\$ 17.95	\$ 38,266	\$ 18.40	\$ 39,211	\$ 18.85	\$ 40,156	\$ 19.31		
Equipment Operator II	39,210	18.85	40,156	19.31	41,047	19.73	42,192	20.28		
Equipment Operator III	41,047	19.73	42,192	20.28	43,190	20.76	45,280	21.77		
Equipment Operator Crew Leader	42,192	20.28	43,188	20.76	45,280	21.77	46,961	22.58	48,642	23.39
Mechanic	44,395	21.34	45,280	21.77	46,385	22.30	47,641	22.90	48,954	23.54
Lead Mechanic	44,054	21.18	45,280	21.77	47,643	22.91	48,954	23.54	50,635	24.34
Mechanic Part-Time	49,420	23.76								

1.02

Public Works Union Steps										
2% Increase Effective 7/1/18										
	Start	Hourly	6 months	Hourly	Year 1	Hourly	Year 2	Hourly	Year 3	Hourly
Equipment Operator I	\$ 38,073	\$ 18.30	\$ 39,031	\$ 18.77	\$ 39,995	\$ 19.23	\$ 40,959	\$ 19.69		
Equipment Operator II	39,994	19.23	40,959	19.69	41,868	20.13	43,036	20.69		
Equipment Operator III	41,868	20.13	43,036	20.69	44,054	21.18	46,186	22.20		
Equipment Operator Crew Leader	43,036	20.69	44,052	21.18	46,186	22.20	47,901	23.03	49,614.60	23.85
Mechanic	45,283	21.77	46,186	22.20	47,313	22.75	48,594	23.36	49,932.96	24.01
Lead Mechanic	44,935	21.60	46,186	22.20	48,596	23.36	49,933	24.01	51,647.54	24.83
Mechanic Part-Time	50,408	24.23								

Public Works Union Steps										
2% Increase Effective 7/1/19										
	Start	Hourly	6 months	Hourly	Year 1	Hourly	Year 2	Hourly	Year 3	Hourly
Equipment Operator I	\$ 38,835	\$ 18.67	\$ 39,812	\$ 19.14	\$ 40,795	\$ 19.61	\$ 41,778	\$ 20.09		
Equipment Operator II	40,794	19.61	41,778	20.09	42,705	20.53	43,897	21.10		
Equipment Operator III	42,705	20.53	43,897	21.10	44,935	21.60	47,110	22.65		
Equipment Operator Crew Leader	43,897	21.10	44,933	21.60	47,110	22.65	48,859	23.49	50,607	24.33
Mechanic	46,188	22.21	47,110	22.65	48,259	23.20	49,566	23.83	50,932	24.49
Lead Mechanic	45,834	22.04	47,110	22.65	49,568	23.83	50,932	24.49	52,680	25.33
Mechanic Part-Time	51,416	24.72								

All salaries are based on a full-time equivalency.

**Temporary Positions
Pay Scale / Steps**

Position	Steps			
	A	B	C	D
Crossing Guard and Substitutes	\$0.32 / minute (\$19.20 / hour)			
Crossing Guard Supervisor	\$8.90	\$9.40	\$9.90	\$10.40
EGRMS Sports Table Worker	\$8.90 <i>Flat pay rate, No step increases</i>			
EGRMS Track Event Worker	\$8.90 to \$10.75 (dependent upon job requirements)			
Seasonal Help Positions	\$9.40	\$9.90	\$10.40	\$10.90
Internships	\$8.90	\$9.25	\$9.75	
Lifeguard	\$9.40	\$9.90	\$10.40	\$10.90
Lifeguard - Early Morning Shift	\$10.90	\$11.40	\$11.90	\$12.40
Lifeguard Instructor	\$12.00 to \$18.00 (dependent upon qualifications and experience)			
Office Positions	\$8.90	\$9.25	\$9.75	\$10.25
Recreation Facility Rental Monitor	\$8.90	\$9.40	\$9.90	\$10.40
Recreation Sports Official	\$8.90 <i>Flat pay rate, No step increases</i>			
Recreation Sports Supervisor	\$8.90	\$9.40	\$9.90	\$10.40
Safety Town Aide	\$8.90	\$9.25	\$9.75	
Water Safety Instructor*	\$10.75 <i>Flat pay rate, no step increases</i>			
Senior Water Safety Instructor	\$11.40	\$11.90	\$12.40	\$12.90
Private Swim Lesson Instructor	\$13.40 to \$14.90 (dependent upon qualifications and experience)			
Water Safety Instructor Trainer	\$12.00 to \$18.00 (dependent upon qualifications and experience)			

Election Pay	
Training	\$10.00/hr
Election Worker	\$140/day
Chair	\$170/day

* Election rates updated before 2016 elections.

Advancement for seasonal positions will be made after re-hire to the position each year.

Advancement for year-round positions will be made upon acceptable review after the first, second, and third year anniversaries.

Lifeguards must have worked a minimum of 120 hours during the previous 12 months prior anniversary date to be eligible for a step increase.

*Water Safety Instructor pay rate is a flat rate with no step increases. Rate applies only while instructing.