

CITY OF EAST GRAND RAPIDS
City Manager Recommended Budget
 FY 2012-13

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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 23, 2012
RE: FY 2012-13 City of East Grand Rapids Budget Recommendations

I am pleased to submit the FY 2012-13 City of East Grand Rapids City Manager recommended budget. It is a budget that meets the immediate challenge of creating a balanced budget during economic hard times 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 2012. The budget document and the companion capital improvement program document are the final product where the goals and objectives are merged with the spending priorities for the city operations and capital improvement program.

Major Budget Issues

Overall, the General Fund budget remains stable due to the small increase in assessed property values and a modest increase in constitutional revenue sharing from the state. Unfortunately, these revenue increases are offset by an increase of \$140,000 in defined benefit cost for retired Public Safety Officers. The pension increase is due to a policy decision by MERS which requires communities who switch to a defined contribution plan to fully fund the defined benefit plan over a shorter timeframe (currently 12 years, reducing by 2 years every year until it reaches 5 years) instead of the customary 28 years. Staff is working with the Michigan Municipal League and area lawmakers to legislatively change this policy.

The General Fund budget is further aided by the Public Safety Department experimenting with holding two Public Safety positions vacant. At this time we believe this decrease in personnel will not affect the quality of the services provided by the Public Safety Department. Any increase in overtime should be more than offset by decreases in salary and benefit costs.

General Fund revenues are projected to be steady for FY 2012-13. Property taxes, which comprise 74% of the General Fund budget, will increase by 1.7%. This is due to an overall assessed value increase of .30% and a taxable value increase of 2.1%. For the third year in a row, the General Fund budget does not contain any statutory state revenue sharing, although the City may be in line for up to \$75,000 in revenue by meeting the new criteria as required by the state. Constitutional revenue sharing is projected to increase by \$60,000 over last year's budgeted amount.

The General Fund unrestricted ending balance for FY 2012-13 is budgeted at 18.69% of expenditures including transfers. The City has been able to keep the General Fund ending balances in the 15% to 25% range even during these tough economic times without sacrificing overall service levels.

The City provides employees with a Health Reimbursement Account (HRA) medical plan and a defined contribution retirement plan. FY 2012-13 health insurance rates will remain the same as the past fiscal year. With over 90% of current employees in the defined contribution benefit plan, costs for current employees remain steady.

The major and local street funds continue to be supplemented by a transfer from the General Fund of 1.3 property tax mills for street resurfacing projects. The local street fund receives a \$317,000 transfer from the General Fund to cover general street maintenance, winter maintenance, and the sidewalk replacement program. The gasoline tax revenues from the state continue to decline. If this revenue source does not increase, then the major street fund will need a transfer from the General Fund in order to continue with existing operations.

Over the past two years water and sewer charges, along with the readiness to serve charges have been raised. Staff has analyzed the budgeted expenses and believes the current charges are adequate to fund the budgeted expenses and capital items. It is anticipated the ending cash balance for FY 2012-13 will be approximately \$200,000.

CONCLUSION

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

I would also like to thank Jeff Dood for his leadership in preparing the budget.

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/8484

2012 CITY-WIDE GOALS AND OBJECTIVES

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

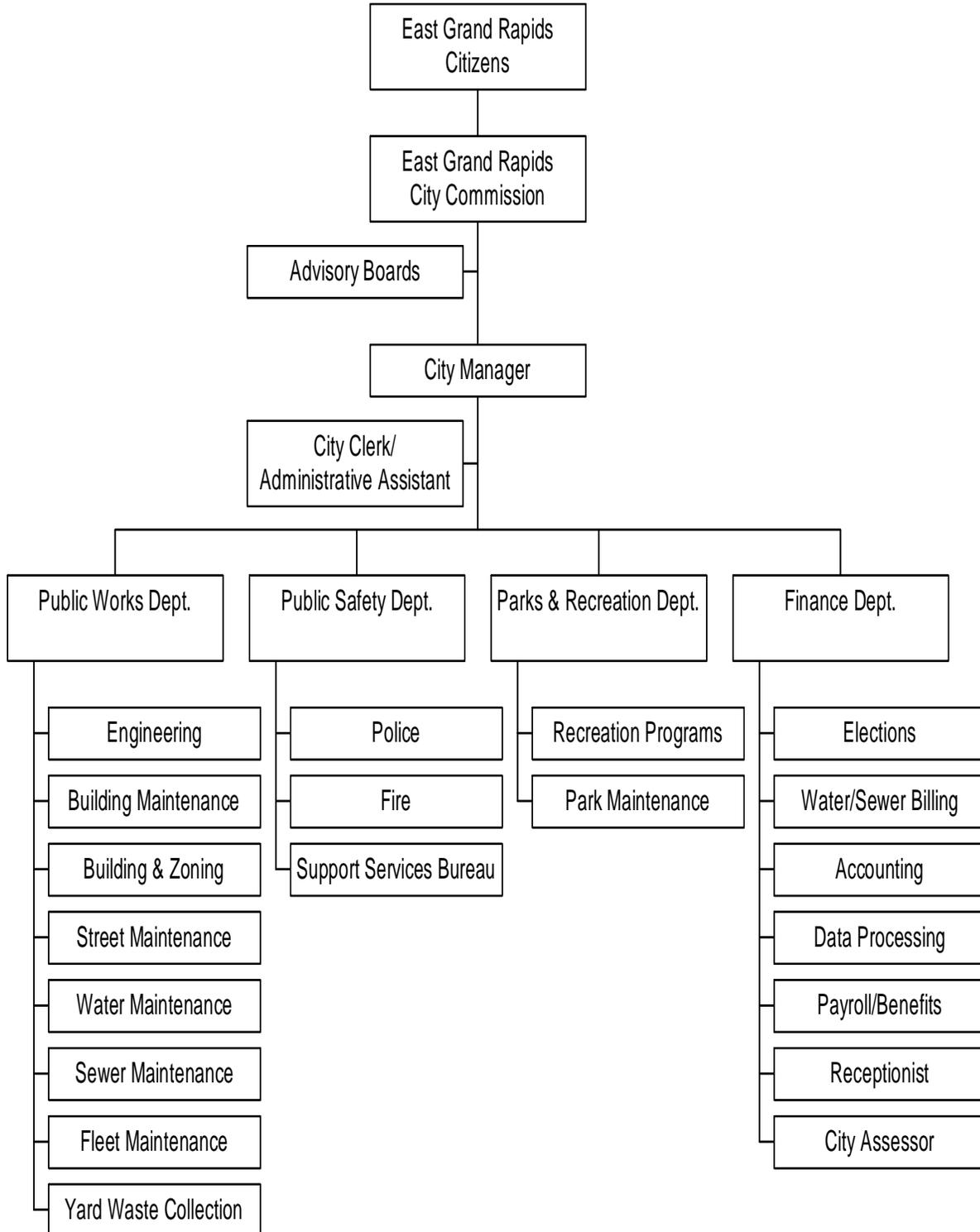
- Create a balanced budget through the examination of operations and costs and identifying alternative funding sources.
- Monitor revenues and expenditures to evaluate financial condition on a quarterly basis.
- Improve customer services through staff training and improved communication of City policies.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

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

- Review all City operations to ensure the highest quality services.
- Continue cooperative operations (strategic partnerships) with the East Grand Rapids School District and other private and public organizations.
- Continue street paving, sidewalk replacement, and water/sewer replacement projects.
- Implement Phase II Storm Water regulations and partner with the Lower Grand River Organization of Watersheds on regional stormwater education efforts.
- Expand participation in recreation and sport programs.
- Continue to be a community with the lowest crime rate in the State of Michigan.



City of East Grand Rapids Organizational Chart



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 sufficient, with other resources, to pay the estimated maintenance of all sinking funds and interest on all municipal debts, the total of which said amount and the amount estimated to be necessary for such purposes is hereby declared to be the sum of \$9,962,000 of which the sum of \$7,345,000 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.

GENERAL FUND

Budgeted Revenues	\$ 9,962,000
Budgeted Expenditures	\$10,148,200

The Commission may adopt the Non-General Funds for FY 2012-2013 as presented in the City Commission approved budget as follows:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
MAJOR STREET	\$ 868,600	\$1,196,700
LOCAL STREET	797,300	898,300
WEALTHY POOL DEBT SERVICE	124,800	125,000
STREETSCAPE DEBT SERVICE	280,000	278,300
MUNICIPAL COMP DEBT SERVICE	495,300	494,300
WATER AND SEWER	3,620,800	3,840,500
STREETS & UTIL. BUILDING FUND	-0-	80,000
HEALTH CARE	1,172,500	1,339,000
MERF	733,000	1,023,000
SPECIAL ASSESSMENT	19,900	19,000

CITY OF EAST GRAND RAPIDS

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, 2012 through June 30, 2013 water and sewer rates shall be as follows:

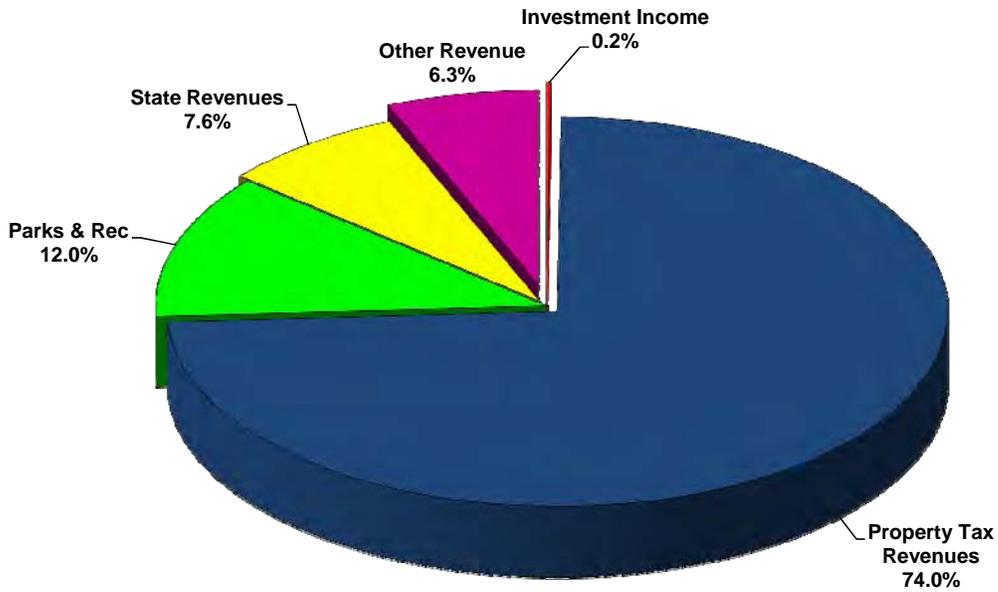
Residential		Non-Residential	
READINESS-TO-SERVE:		READINESS-TO-SERVE:	
<u>Average Monthly Consumption</u>	<u>Readiness-to-Serve Monthly Charge</u>	<u>Meter Size</u>	<u>Readiness-to-Serve Monthly Charge</u>
0 - 7,000	\$31.67	WATER:	
7,001 and up	\$31.67 + \$2.50 per thousand gallons of usage over 7,000	3/4"	19.74
		1"	31.22
		1-1/4"	60.72
		1-1/2"	62.06
		2"	114.50
		3"	249.20
		4"	445.88
		6"	986.76
		SEWER:	
		3/4"	13.59
		1"	18.68
		1-1/4"	25.20
		1-1/2"	31.28
		2"	50.36
		3"	111.54
		4"	192.76
		6"	424.87
	<u>Yard Meters Flat Fee:</u>	TOTAL	
	\$17 per month + water usage.	WATER & SEWER	
		3/4"	33.33
	<u>Sewer Only Flat Fee:</u>	1"	49.90
	RTS - \$15.84	1-1/4"	85.92
	Usage - \$17.85	1-1/2"	93.34
		2"	164.86
		3"	360.74
		4"	638.64
		6"	1,411.63
COMMODITY:		COMMODITY:	
WATER: \$2.45 per 1,000 gallons		WATER: \$2.45 per 1,000 gallons	
SEWER: \$2.55 per 1,000 gallons		SEWER: \$2.55 per 1,000 gallons	

CITY OF EAST GRAND RAPIDS

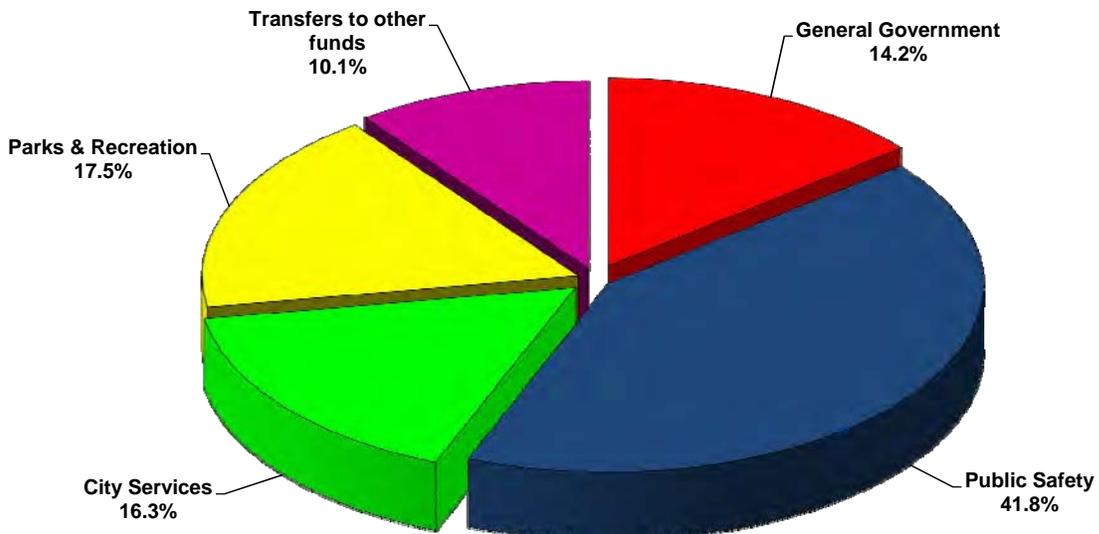
ALL FUNDS BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Approve
<u>REVENUES</u>					
GENERAL FUND	\$ 10,055,332	\$ 9,710,300	\$ 9,766,600	\$ 9,962,000	\$ -
MAJOR STREET FUND	475,471	455,300	445,900	446,600	-
LOCAL STREET FUND	435,772	186,500	170,500	171,300	-
WEALTHY POOL DEBT SERVICE	137,500	139,300	152,400	124,800	-
STREETSCAPE DEBT SERVICE	12	-	-	-	-
MUNICIPAL COMPLEX DEBT SERV	502,436	493,300	493,300	495,300	-
MUNICIPAL COMPLEX CAPITAL	39	-	-	-	-
STREETSCAPE CAPITAL PROJECTS	-	-	-	-	-
STREET&UTILITIES BUILDING CAPITAL	49,172	-	100	-	-
WATER & SEWER FUND	3,234,300	3,305,600	3,289,000	3,470,800	-
HEALTH CARE FUND	1,039,900	1,206,900	1,235,200	1,172,500	-
MOTOR EQUIP REVOLVING FUND	745,000	647,700	610,800	733,000	-
SPECIAL ASSESSMENT FUND	21,007	19,900	21,900	19,900	-
TOTAL REVENUES	16,695,941	16,164,800	16,185,700	16,596,200	-
TRANSFERS FROM OTHER FUNDS	1,484,174	1,328,000	1,328,000	1,478,000	-
TOTAL REVENUES AND TRANSFERS	\$ 18,180,115	\$ 17,492,800	\$ 17,513,700	\$ 18,074,200	\$ -
<u>EXPENDITURES</u>					
GENERAL FUND	\$ 8,739,779	\$ 8,990,800	\$ 8,929,400	\$ 9,119,200	\$ -
MAJOR STREET FUND	705,353	763,100	509,900	920,700	-
LOCAL STREET FUND	1,210,198	841,900	944,600	898,300	-
WEALTHY POOL DEBT SERVICE	139,900	142,000	142,000	125,000	-
STREETSCAPE DEBT SERVICE	277,100	275,600	275,400	278,300	-
MUNICIPAL COMPLEX DEBT SERV	501,264	497,500	497,500	494,300	-
MUNICIPAL COMPLEX CAPITAL	39	-	-	-	-
STREETSCAPE CAPITAL PROJECTS	-	-	-	-	-
STREET&UTILITIES BUILDING CAPITAL	1,342,918	-	18,000	80,000	-
WATER & SEWER FUND	2,941,200	3,052,800	2,972,900	3,000,500	-
HEALTH CARE FUND	1,023,000	1,289,100	1,349,000	1,339,000	-
MOTOR EQUIP REVOLVING FUND	582,700	680,700	625,100	626,000	-
SPECIAL ASSESSMENT FUND	-	-	-	-	-
TOTAL EXPENDITURES	17,463,451	16,533,500	16,263,800	16,881,300	-
TRANSFERS TO OTHER FUNDS	1,584,135	1,328,000	1,327,000	1,324,000	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 19,047,586	\$ 17,861,500	\$ 17,590,800	\$ 18,205,300	\$ -

General Fund Revenues & Transfers in \$9,962,000



General Fund Expenditures & Transfers Out \$10,148,200

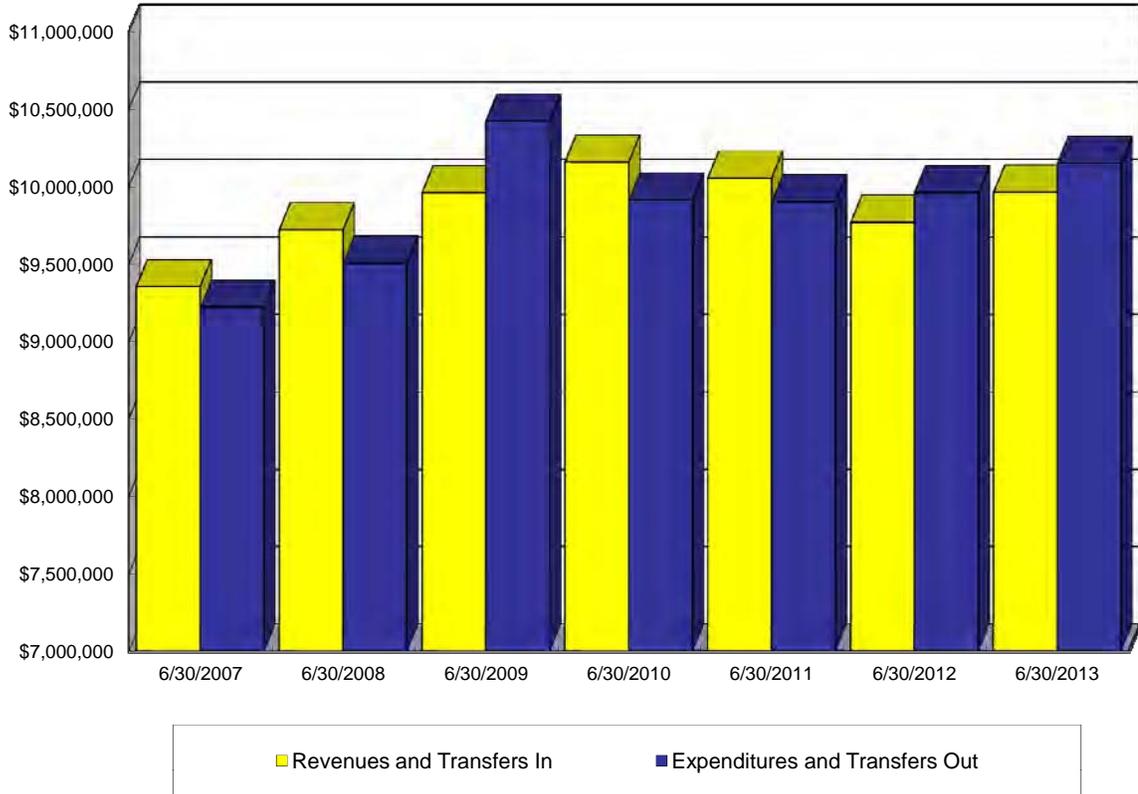


FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

101 GENERAL FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 9,880,150	\$ 10,157,676	\$ 10,055,332	\$ 9,710,300	\$ 9,766,600	\$ 9,962,000	\$ -
Expenditures	8,708,764	8,896,385	8,739,779	8,990,800	8,929,400	9,119,200	-
Revenues over (under) expenditures	1,171,386	1,261,291	1,315,553	719,500	837,200	842,800	-
Transfers in	80,000	-	-	-	-	-	-
Transfers out	(1,717,000)	(1,017,000)	(1,167,000)	(1,029,000)	(1,029,000)	(1,029,000)	-
Changes in fund balance	(465,614)	244,291	148,553	(309,500)	(191,800)	(186,200)	-
Beginning fund balance	2,587,801	2,122,187	2,366,478	2,515,031	2,515,031	2,323,231	2,323,231
Ending fund balance	\$ 2,122,187	\$ 2,366,478	\$ 2,515,031	\$ 2,205,531	\$ 2,323,231	\$ 2,137,031	\$ 2,323,231
Fund balance as a % of expenditures (excluding transfers)	24.37%	26.60%	28.78%	24.53%	26.02%	23.43%	
Fund balance							
Reserved							
Prepaid assets	\$ 9,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety (drug seizure)	132,471	124,147	67,685	43,985	43,985	785	-
Designated							
Turf replacement	40,000	80,000	120,000	160,000	160,000	240,000	-
Other	-	-	-	200,000	200,000	-	-
Fund balance unreserved/undesignated	\$ 1,939,961	\$ 2,162,331	\$ 2,327,346	\$ 1,801,546	\$ 1,919,246	\$ 1,896,246	\$ 2,323,231
Fund balance unreserved/undesignated as a percentage of expenditures (Including Transfers and Designations)	18.61%	21.81%	23.49%	17.98%	19.27%	18.69%	

Financial Operations General Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Revenues and Transfers In	\$ 9,354,066	\$ 9,719,455	\$ 9,960,150	\$ 10,157,676	\$ 10,054,900	\$ 9,766,600	\$ 9,962,000
Expenditures and Transfers Out	\$ 9,219,834	\$ 9,506,591	\$ 10,421,235	\$ 9,913,379	\$ 9,901,700	\$ 9,958,400	\$ 10,148,200
Excess (Deficit)	\$ 134,232	\$ 212,864	\$ (461,085)	\$ 244,297	\$ 153,200	\$ (191,800)	\$ (186,200)

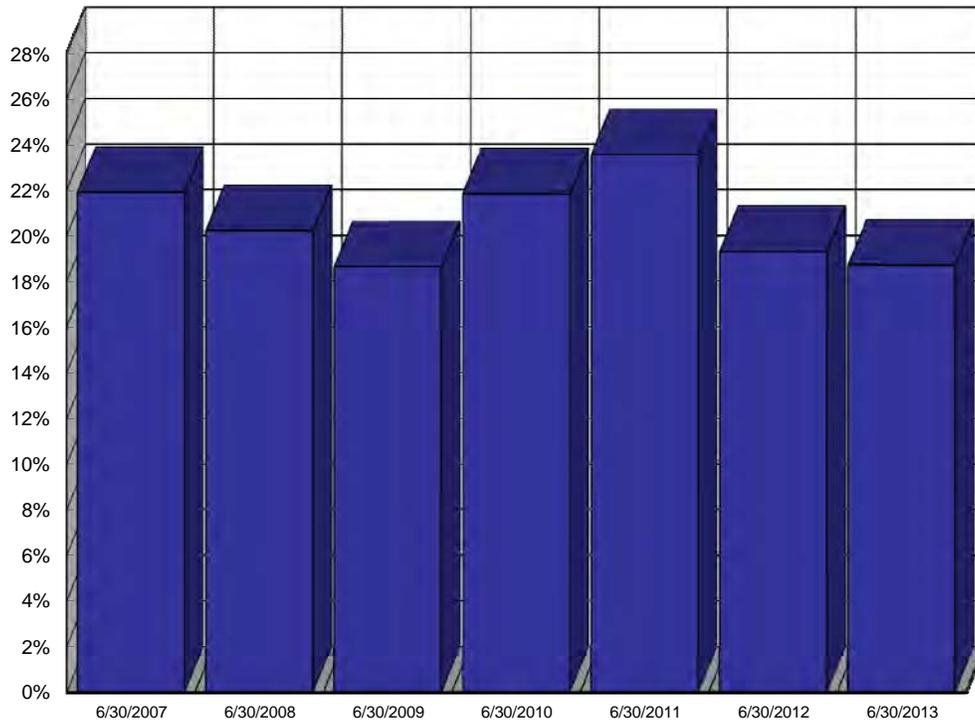
Warning Trend: Continuing deficits

Formula: Operating revenues less operating expenditures

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

Analysis: In fiscal years ended 6/30/2003 and 6/30/2004 the City experienced major revenue reductions with Headlee rollbacks and state revenue sharing cuts, causing the City to have to use available fund balance to balance the budget. The above numbers include capital expenditures and transfers to other funds, so they will vary based upon planned capital projects. The budgeted operating deficit in FYE 6/30/2009 was due to budgeted transfers of designated fund balances saved in prior fiscal years. Due to a slight decline in revenue and increasing expenditures (especially related to pension funding) a deficit fund balance is expected in fiscal year 2012 and 2013.

Undesignated Fund Balance General Fund



■ Undesignated Fund Balance as a percentage of net operating expenditures

	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Undesignated Fund Balance	\$ 2,016,608	\$ 1,919,235	\$ 1,939,961	\$ 2,162,331	\$ 2,327,346	\$ 1,919,246	\$ 1,896,246
Undesignated Fund Balance as a percentage of expenditures and transfers out	21.87%	20.19%	18.62%	21.81%	23.50%	19.27%	18.69%

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

Formula: Undesignated 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 undesignated fund balance may mean that the government will be unable to meet a future need.

Analysis: The City has maintained a very healthy undesignated fund balance in past years. Staff recommends that the undesignated fund balance be at least 15% of operating expenditures. Designations of fund balance in the current budget included \$240,000 for turf replacement.

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

**CITY OF EAST GRAND RAPIDS
CAPITAL EXPENDITURES
FY 2012-13**

		<u>Department Request</u>	<u>City Manager Recommended</u>	<u>City Commission Approved</u>
GENERAL FUND				
<u>CITY MANAGER DEPARTMENT</u>				
101-101-9700	City Code Recodification	\$ 7,500	\$ 7,500	\$ -
101-172-9701	Microsoft Office 2010	600	600	-
101-172-9701	Computer Replacements	1,600	1,600	-
101-875-9700	Equipment Replacement Fund	15,000	15,000	-
TOTAL - CITY MANAGER DEPARTMENT		24,700	24,700	-
<u>FINANCE DEPARTMENT</u>				
101-209-9701	Apple Ipad	700	700	\$ -
101-260-9700	Server Rack Enclosure	10,000	10,000	-
101-260-9701	Computer Replacements - FIN	800	800	-
101-260-9701	Gigabit Switch for Public Works	1,200	1,200	-
101-260-9701	Microsoft Office 2010	1,700	1,700	-
TOTAL - FINANCE DEPARTMENT		14,400	14,400	-
<u>PUBLIC SAFETY DEPARTMENT</u>				
<u>Department:</u>				
101-345-9700	Portable Radios	40,000	40,000	\$ -
101-345-9700	Patrol Rifles	15,000	15,000	-
101-345-9700	Dive Team Equipment	9,500	9,500	-
101-345-9701	Microsoft Office 2010	2,600	2,600	-
101-345-9701	Computer Replacements	800	800	-
Subtotal - Department		67,900	67,900	-
<u>Drug Seizure:</u>				
101-347-9700	Records Management/Information System	43,200	43,200	-
Subtotal - Drug Seizure		43,200	43,200	-
TOTAL - PUBLIC SAFETY DEPARTMENT		111,100	111,100	-
<u>PUBLIC WORKS DEPARTMENT</u>				
<u>City Buildings:</u>				
101-265-9700	BS&A Permit System Upgrade	7,700	-	\$ -
101-265-9700	Wealthy Pool Floor Re-tile	34,000	34,000	-
101-265-9700	Safety Devices for Community Center Elevators	12,000	-	-
101-265-9701	Upgrade Lighting System in Fire Hall	2,000	2,000	-
101-265-9701	Microsoft Office 2010	2,800	2,800	-
101-265-9701	Computer Replacements - CS	2,700	2,700	-
Subtotal - City Buildings		61,200	41,500	-
TOTAL - PUBLIC WORKS DEPARTMENT		61,200	41,500	-

		<u>Department</u> <u>Request</u>	<u>City Manager</u> <u>Recommended</u>	<u>City Commission</u> <u>Approved</u>
<u>PARKS & RECREATION DEPARTMENT</u>				
	<u>Department:</u>			
101-751-9700	Manhattan Park Sign Replacement	\$ 14,000	\$ -	\$ -
101-751-9700	Waterfront Park Phase II	100,000	-	-
101-751-9701	VerSteel 72X30 Rectangular Tables	3,900	-	-
101-751-9701	18x6 Rectangle Tables	2,000	2,000	-
101-751-9701	Microsoft Office 2010	1,600	1,600	-
101-751-9701	Computer Replacements	2,400	2,400	-
	Subtotal - Department	123,900	6,000	-
	<u>Grounds Maintenance:</u>			
101-778-9701	Computer Replacements	800	800	
101-778-9701	Microsoft Office 2010	300	300	
	TOTAL - PARKS & RECREATION DEPT	125,000	7,100	-
	TOTAL - GENERAL FUND	\$ 336,400	\$ 198,800	\$ -

MAJOR/LOCAL STREET FUNDS

Department City Manager City Commission
Request Recommended Approved

MAJOR STREET

		<u>Street Construction:</u>		
202-451-9730	Major Road Construction (<i>see note 1</i>)	\$ 330,000	\$ 330,000	\$ -
		<u>Routine Maintenance:</u>		
202-463-9700	Manhole Casting Adjustment Program	15,000	15,000	-
		<u>Traffic Services:</u>		
202-474-9700	Traffic Signal Upgrade	50,000	50,000	-
TOTAL - MAJOR STREET FUND		\$ 395,000	\$ 395,000	\$ -

LOCAL STREET

		<u>Street Construction:</u>		
203-451-9730	Local Street Construction (<i>see note 2</i>)	\$ 315,000	\$ 250,000	
		<u>Routine Maintenance:</u>		
203-463-9350	Annual Sidewalk Repair Program	75,000	75,000	-
203-463-9350	Gravel Road Improvements	25,000	-	-
203-463-9350	Lake Drive Sidewalk Project	50,000	-	-
203-463-9350	Cement Grinder	5,000	5,000	-
203-463-9350	Reeds Lake Trail Improvements	57,000	57,000	-
Subtotal - Routine Maintenance		212,000	137,000	-
		<u>Winter Maintenance:</u>		
202-478-9700	Rear Snow-Plow Blade	4,000	4,000	-
TOTAL - LOCAL STREET FUND		\$ 531,000	\$ 391,000	\$ -
TOTAL - MAJOR/LOCAL STREET FUNDS		\$ 926,000	\$ 786,000	\$ -

Note 1: Wealthy - Plymouth to Sherman - \$180,000 Boston - WCL to Breton - \$150,000

Note 2: Bonell - Lake to Hall - \$250,000

		<u>Department</u> <u>Request</u>	<u>City Manager</u> <u>Recommended</u>	<u>City Commission</u> <u>Approved</u>
WATER AND SEWER FUND				
	<u>Water and Sewer Projects:</u>			
592-542-9700	Upgrade Watermains (Bonnell)	\$ 525,000	\$ 525,000	\$ -
592-550-9700	Storm Sewer Seperator	300,000	300,000	
	Subtotal - Water and Sewer Projects	825,000	825,000	-
	<u>Mains and Hydrants:</u>			
592-542-9700	Hydrant Update Program	15,000	15,000	
	Subtotal - Mains and Hydrants	15,000	15,000	-
	<u>Sewers:</u>			
592-550-9700	Reline Existing Sanitary Sewers	65,000	-	
	Subtotal - Sewers	65,000	-	-
	TOTAL - WATER AND SEWER FUND	\$ 905,000	\$ 840,000	\$ -

MERF

	<u>Vehicles & Equipment:</u>			
692-570-9700.21	2005 Chevy Impala PS Command Vehicle #280	\$ 20,000	\$ 20,000	\$ -
692-570-9700.21	2005 Chevy Impala PS Command Vehicle #279	20,000	20,000	-
692-570-9700.21	2003 Dodge 3/4 Ton #107	23,000	23,000	-
692-570-9700.21	2001 Dodge Pickup #103	21,000	21,000	-
692-570-9700.21	1998 Dodge 1 Ton Truck with Lift Bucket #187	90,000	90,000	-
692-570-9700.21	1999 & 2000 Dodge Dakota PU # 193 & #197	36,000	36,000	-
692-570-9700.21	2003 Dodge Ram 1 Ton #106	34,000	34,000	-
692-570-9700.20	1999 Backhoe #195	115,000	115,000	-
692-570-9700.20	Claw Bucket #168 & #169	22,000	22,000	-
692-570-9700.20	Road Salt Spreader	11,000	11,000	-
692-570-9701.00	Ground Pounder/Tamp # 159 & # 171	4,500	4,500	-
692-570-9701.00	Asphalt Pounder/Tamp #544	2,000	2,000	-
592-570-9700.09	AC Refrigerant Handling System	5,000	5,000	-
	TOTAL - MERF	\$ 403,500	\$ 403,500	\$ -

Total Capital Projects:	2,570,900	2,228,300	0
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CITY OF EAST GRAND RAPIDS GENERAL FUND REVENUES

Budget Issues: The total General Fund budgeted revenues are \$9,962,000 which is slightly higher than the budgeted amount of the previous fiscal year (2.6% increase in revenues). The increase is primarily due to approximately \$122,000 of additional property tax revenues and \$60,000 in constitutional revenue sharing increases. The increased property tax revenue is the result of an increase in the taxable value of property located within the City with mainly the higher value homes showing increases.

State shared sales tax includes only the constitutional portion of this revenue source due to uncertainty related to state funding and state politics. All other budgeted revenues are very consistent with the prior year.

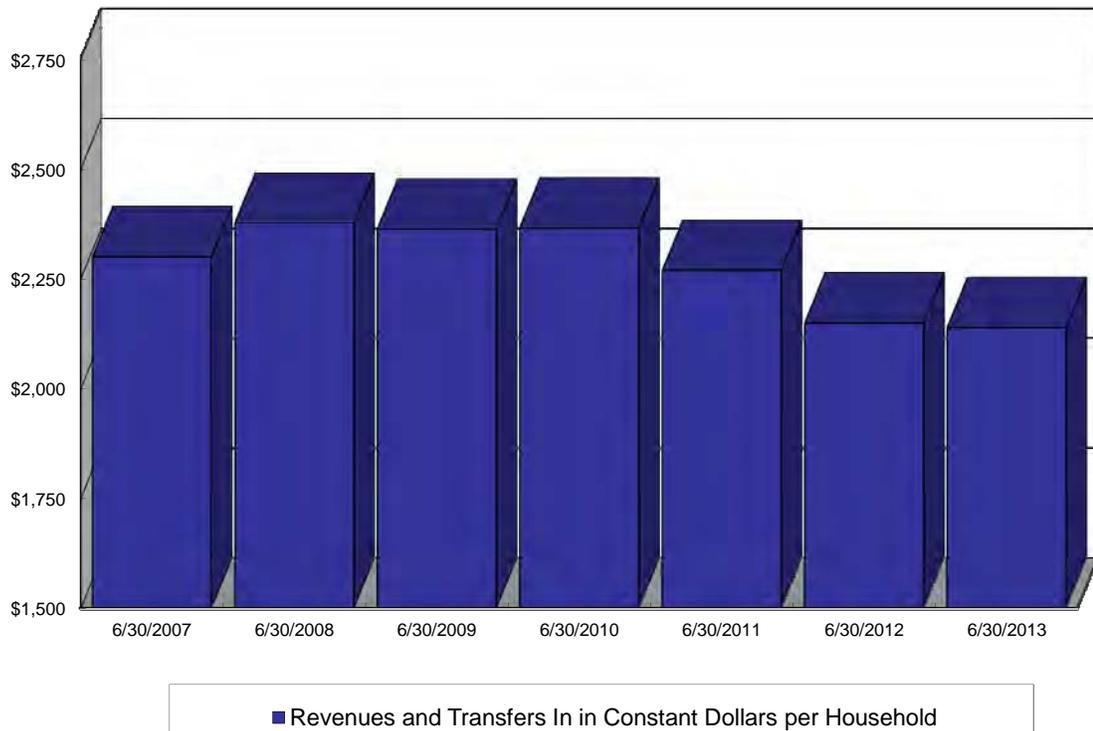


CITY OF EAST GRAND RAPIDS

GENERAL FUND BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
CITY TAXES & PENALTIES	\$ 7,149,500	\$ 7,248,000	\$ 7,245,000	\$ 7,370,000	\$ -
LICENSES AND PERMITS	46,900	42,000	43,000	43,000	-
INTERGOVERNMENTAL PROGRAMS	1,074,400	699,200	754,300	759,000	-
CHARGES FOR CURRENT SERVICES	380,500	334,600	365,000	363,000	-
RECREATION REVENUE	1,171,600	1,164,500	1,132,900	1,191,400	-
FINES & FORFEITS	43,500	41,000	39,000	40,000	-
INTEREST AND RENTS	19,600	20,000	20,000	16,000	-
OTHER REVENUES	142,000	134,000	140,400	152,600	-
OTHER REVENUES - LIBRARY	26,900	27,000	27,000	27,000	-
TOTAL REVENUES	<u>10,054,900</u>	<u>9,710,300</u>	<u>9,766,600</u>	<u>9,962,000</u>	<u>-</u>
TRANSFERS					
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	<u><u>\$ 10,054,900</u></u>	<u><u>\$ 9,710,300</u></u>	<u><u>\$ 9,766,600</u></u>	<u><u>\$ 9,962,000</u></u>	<u><u>\$ -</u></u>

Revenues and Transfers In per Household General Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Revenues and Tranfers In	\$9,354,066	\$9,719,455	\$9,960,150	\$10,157,676	\$10,054,900	\$9,766,600	\$9,962,000
Revenues and Tranfers In in Constant Dollars	\$9,354,066	\$9,327,692	\$9,317,259	\$9,370,550	\$9,025,943	\$8,588,539	\$8,585,464
Revenues and Tranfers In in Constant Dollars per Household	\$2,299	\$2,376	\$2,362	\$2,365	\$2,268	\$2,148	\$2,138

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

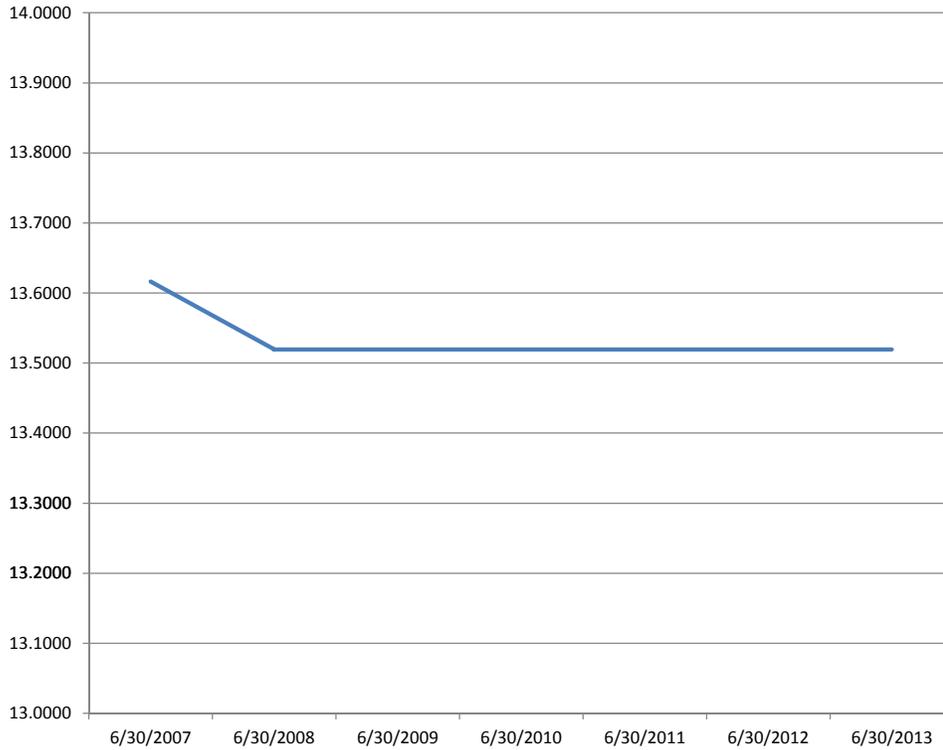
Formula: Net operating revenues (constant dollars) / Number of Households.

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, problems with revenue structure or high inflation.

Analysis: The City's revenues and transfers in per household decreased from 2006 to 2013 with capital activities in mid years resulting in 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 increased 18 per year for a total of 2977 households per the 2010 census. Estimated increases for 2012 and 2013 were 18 households per year. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

City Operating Millage Rate General Fund



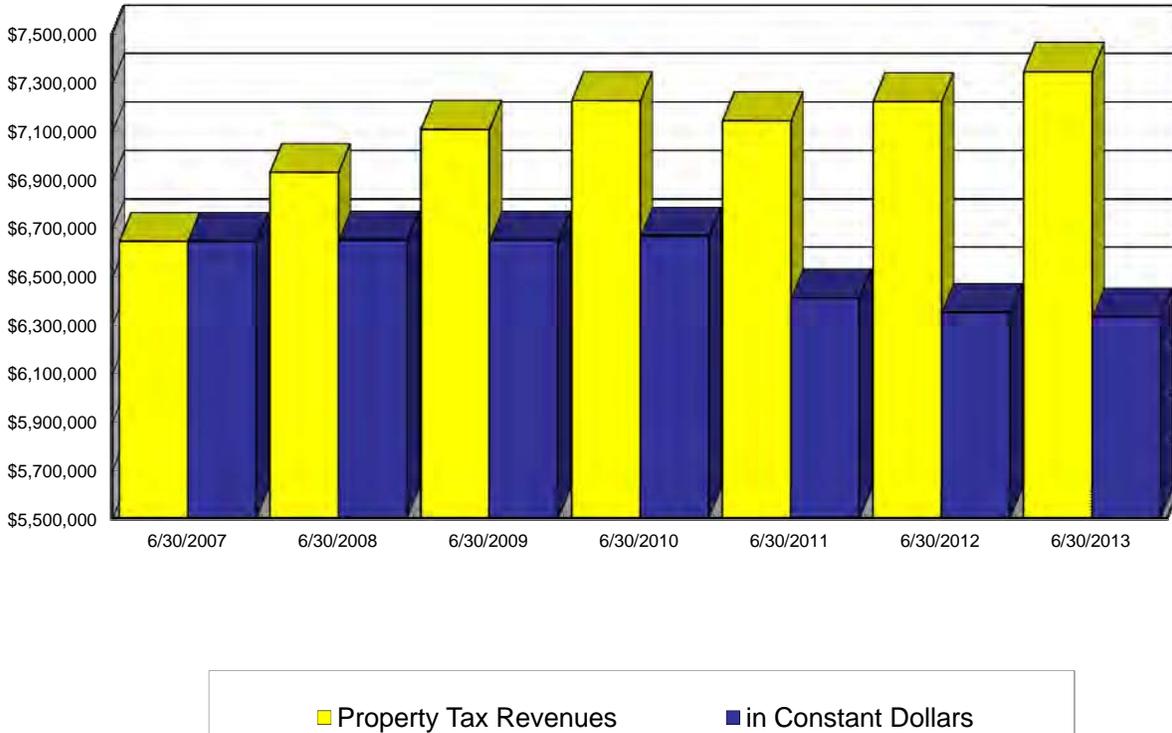
◆ Operating Millage Rate

	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
City Operating Millage Rate	13.6162	13.5195	13.5195	13.5195	13.5195	13.5195	13.5195

Formula: City Operating Millage Rate History.

Analysis: In FYE 6/30/2002 the headlee limit was reached and the City was forced to roll back millage rates. A roll back occurred in FYE 6/30/2002 through 6/30/2008. The millage rate has since remained stable. Stability in the millage rate has been the result of taxable values declining and/or increasing less than the inflation rate. The highest City operating millage rate in the last 20 years was in FYE 6/30/87 at 18.9257.

Property Tax Revenues General Fund



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Estimate 6/30/2012	Budget 6/30/2013
Property Tax Revenues	\$6,642,179	\$6,928,460	\$7,106,175	\$7,224,108	\$7,140,000	\$7,220,000	\$7,345,000
Property Tax Revenues in Constant Dollars	\$6,642,179	\$6,649,194	\$6,647,498	\$6,664,306	\$6,409,336	\$6,349,113	\$6,330,078

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

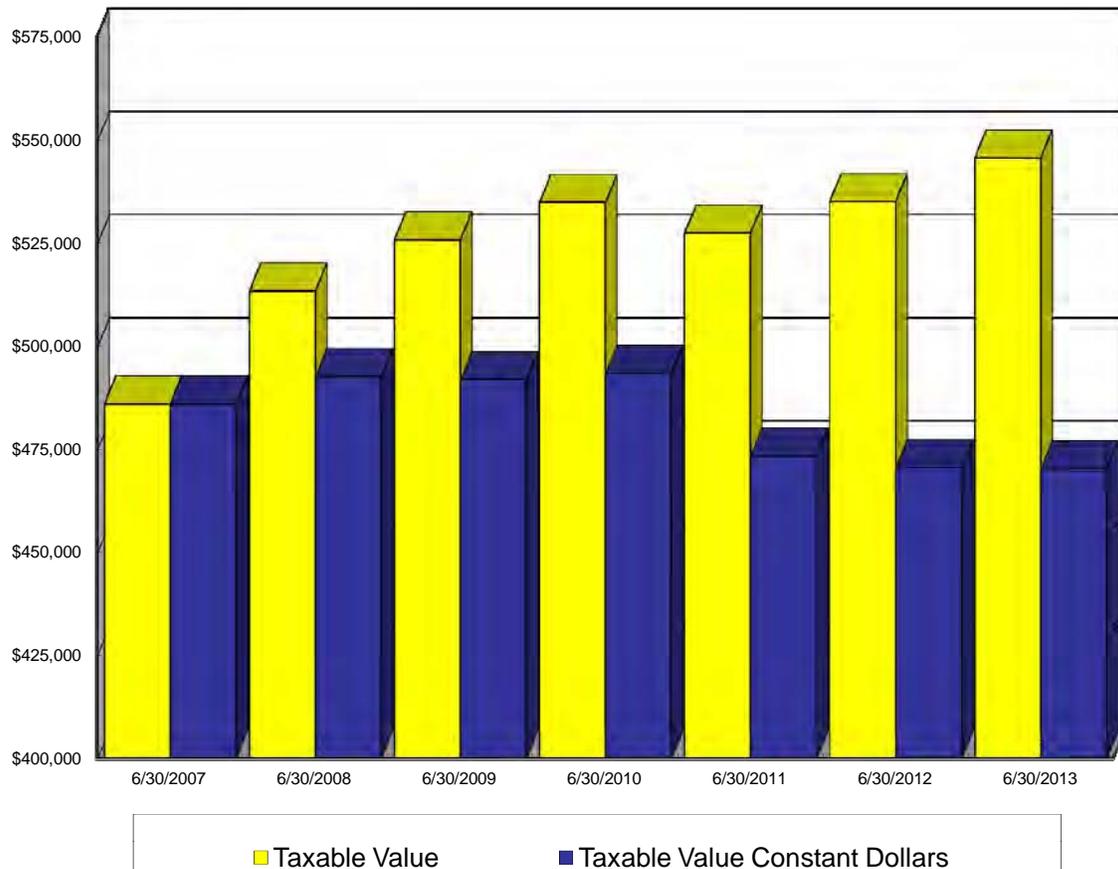
Formula: Property tax revenues in constant dollars.

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 2010/2011.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

Taxable Valuation



	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Taxable Valuation							
Valuation x 1000	\$485,766	\$513,229	\$525,683	\$534,734	\$527,293	\$534,872	\$545,510
Taxable Valuation\ Constant Dollars x 1000	\$485,766	\$492,542	\$491,752	\$493,297	\$473,333	\$470,355	\$470,132

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

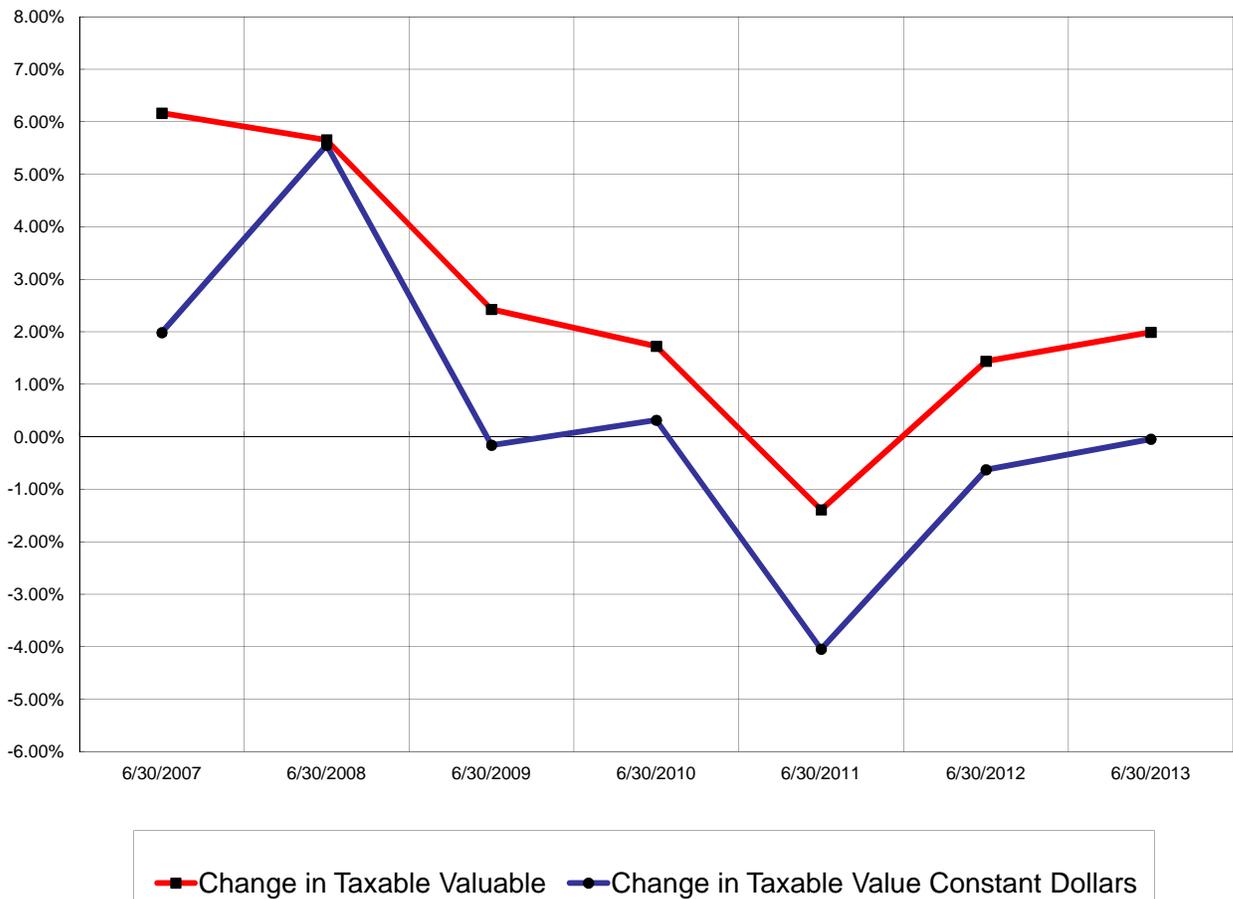
Formula: Taxable Value - Taxable Value (constant dollars)

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

Analysis: In the past, taxable value was increasing both in actual and constant dollars. However, in FYE 6/30/2009 and FYE 6/30/2010 a large number of homes in the City had their Assessed values decrease. This caused a smaller than normal increase in taxable value. Taxable values had been rising at a rate that exceeds inflation in the past. In FYE 6/30/2011 taxable values actually decreased over the prior year. 2012 and 2013 have seen taxable values beginning to climb back up and holding approximately at the rate of inflation.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

Change in Taxable Value



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Change in Taxable Value	6.16%	5.65%	2.43%	1.72%	-1.39%	1.44%	1.99%
Change in Taxable Value (constant dollars)	1.98%	5.55%	-0.16%	0.31%	-4.05%	-0.63%	-0.05%

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

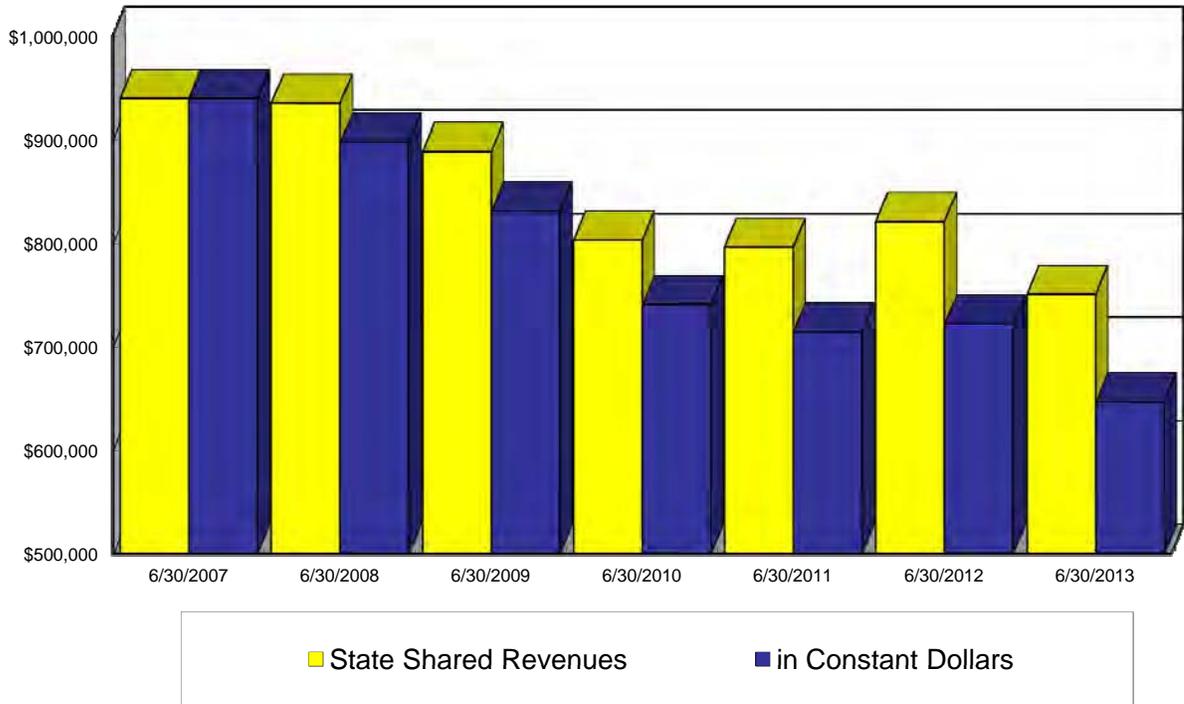
Formula: Taxable Value / Taxable Value in prior year
 Taxable Value (constant dollars) / Taxable Value in prior year (constant dollars)

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

Analysis: In FYE 6/30/96, Proposal A is in effect which limits the increase in taxable value to a maximum of the inflation rate or 5%, whichever is lower. With the implementation of Proposal A, the City will no longer have large increases in the taxable values that have been experienced in the past. In the past, the City has enjoyed taxable values that have increased above the inflation rate. However, in FYE 2011, home values decreased causing a decrease in both assessed and taxable values.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

State Shared Revenues General Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
State Shared Revenues	\$939,212	\$934,628	\$887,905	\$802,316	\$795,600	\$820,000	\$750,000
State Shared Revenues in Constant Dollars	\$939,212	\$896,956	\$830,594	\$740,144	\$714,183	\$721,090	\$646,366

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

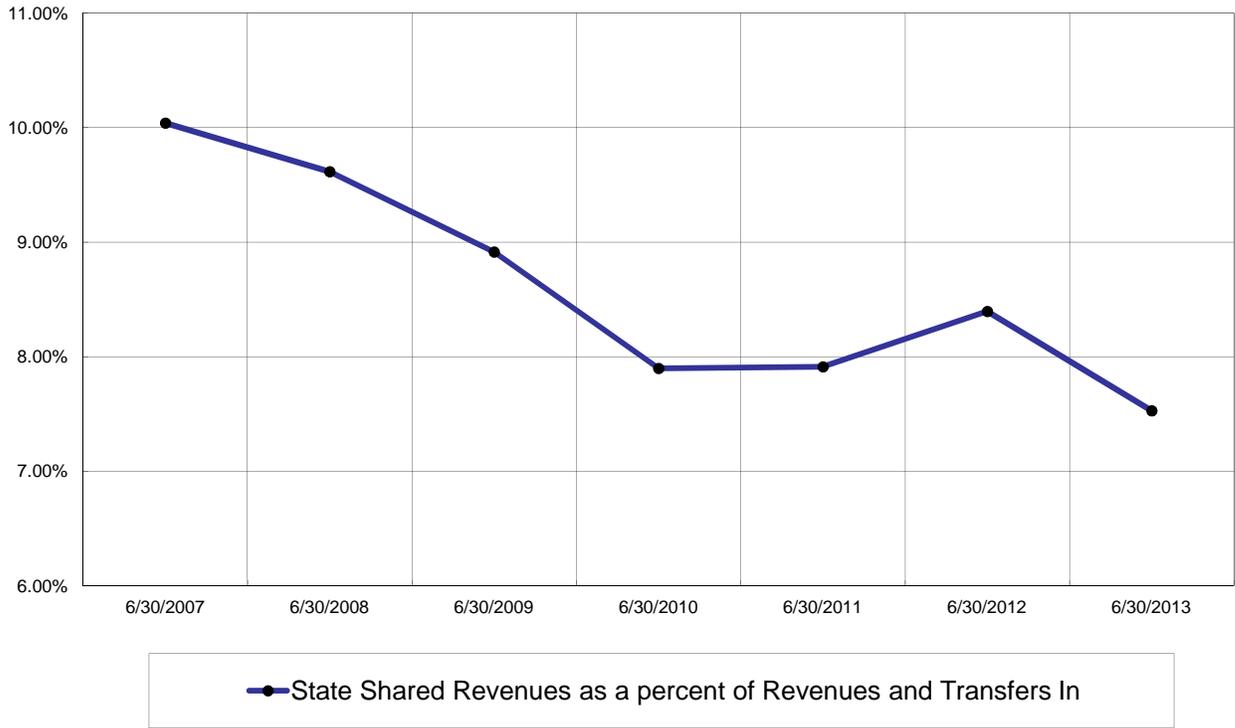
Formula: State Shared Revenues in constant dollars.

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

Analysis: As the graph indicates, State Shared Revenues have decreased steadily for the City in recent years. The state changed the formula for distributing state revenues in 2001 and the City's share of state revenues decreased. In addition, these revenues are based upon sales tax revenues which decrease during economic downturns. In 2009 through 2011, the State further decreased the City's share of State revenues due to a budget crisis in State government. Fortunately, current estimates have State Shared Revenues increasing for 2013. In addition, the City has qualified for Statutory Revenue Sharing payments through EVIP this fiscal year.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

State Shared Revenues as a percent of Revenues and Transfers In General Fund



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Estimate 6/30/2012	Budget 6/30/2013
Revenues and Transfers In	\$9,354,066	\$9,719,455	\$9,960,150	\$10,157,676	\$10,054,900	\$9,766,600	\$9,962,000
State Shared Revenues	\$939,212	\$934,628	\$887,905	\$802,316	\$795,600	\$820,000	\$750,000
State Shared Revenues as a percentage of Revenues and Transfers In	10.04%	9.62%	8.91%	7.90%	7.91%	8.40%	7.53%

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

Formula: State Shared Revenues / Net Operating Revenues

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

Analysis: The graph indicates that the City's reliance on state shared revenues to maintain the operating budget has decreased in recent years. This is due to a decrease in the amount of the City's state shared revenues. State Shared revenues have decreased because of a change in the State's method of distributing state revenues, cutbacks by the State due to budget shortfalls, and because of the current economic downturn. Current projections are indicating a small increase in revenue sharing payments for this fiscal year and in 2013. The City is still conservatively budgeting zero dollars for statutory revenue sharing due to the uncertainty of this revenue stream.

FY 2012/13 BUDGET TOTAL REVENUES

101 GENERAL FUND REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>400 CITY TAXES AND PENALTIES</u>						
4020 CURRENT YEAR'S LEVY	\$ 7,124,200	\$ 7,220,000	\$ 7,220,000	\$ 7,345,000	\$ 125,000	1.73%
4450 INTEREST & PENALTIES	<u>25,300</u>	<u>28,000</u>	<u>25,000</u>	<u>25,000</u>	<u>(3,000)</u>	<u>(10.71%)</u>
DEPARTMENT TOTALS:	<u>\$ 7,149,500</u>	<u>\$ 7,248,000</u>	<u>\$ 7,245,000</u>	<u>\$ 7,370,000</u>	<u>\$ 122,000</u>	<u>1.68%</u>
<u>450 LICENSES AND PERMITS</u>						
4510 BUSINESS LICENSES	\$ 14,300	\$ 12,000	\$ 10,000	\$ 10,000	\$ (2,000)	(16.67%)
4770 BUILDING PERMITS	24,600	25,000	25,000	25,000	-	0.00%
4790 OTHER PERMITS	<u>8,000</u>	<u>5,000</u>	<u>8,000</u>	<u>8,000</u>	<u>3,000</u>	<u>60.00%</u>
DEPARTMENT TOTALS:	<u>\$ 46,900</u>	<u>\$ 42,000</u>	<u>\$ 43,000</u>	<u>\$ 43,000</u>	<u>\$ 1,000</u>	<u>2.38%</u>
<u>539 INTERGOVERNMENT PROGRAMS</u>						
5440 ST TRNG GRANTPOLICE	\$ 5,600	\$ 5,800	\$ 5,800	\$ 5,500	\$ (300)	(5.17%)
5460 WATERFRONT PARK GRANT	269,000	-	(75,000)	-	-	-
5470 MONIES REC'D FROM ST	-	-	-	-	-	-
5480 SCHOOL SECURITY AGREE	1,500	1,000	1,000	1,000	-	0.00%
5760 SALES TAX	795,600	690,000	820,000	750,000	60,000	8.70%
5770 LIQUOR TAX	<u>2,700</u>	<u>2,400</u>	<u>2,500</u>	<u>2,500</u>	<u>100</u>	<u>4.17%</u>
DEPARTMENT TOTALS:	<u>\$ 1,074,400</u>	<u>\$ 699,200</u>	<u>\$ 754,300</u>	<u>\$ 759,000</u>	<u>\$ 59,800</u>	<u>8.55%</u>

FY 2012/13 BUDGET TOTAL REVENUES

101 GENERAL FUND REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>600 CHARGES FOR CURRENT SERVICES</u>						
6090 CLERK'S SERVICES	\$ 4,800	\$ 600	\$ 1,000	\$ 1,000	\$ 400	66.67%
6160 ADMIN. CHARGES TO W&S	130,000	130,000	130,000	130,000	-	0.00%
6170 CATV SUBSCRIBER REVEN	188,600	150,000	180,000	180,000	30,000	20.00%
6200 RIGHT-OF-WAY FEES	32,000	34,000	34,000	32,000	(2,000)	(5.88%)
6290 RENTAL INSPECTION FEE	-	-	-	-	-	-
6540 MISC. OPERATING INCOM	25,100	20,000	20,000	20,000	-	0.00%
DEPARTMENT TOTALS:	<u>\$ 380,500</u>	<u>\$ 334,600</u>	<u>\$ 365,000</u>	<u>\$ 363,000</u>	<u>\$ 28,400</u>	<u>8.49%</u>
<u>601 RECREATION REVENUE</u>						
6110 REC PROGRAMMING FEES	\$ 174,000	\$ 184,200	\$ 169,100	\$ 190,200	\$ 6,000	3.26%
6111 AQUATIC CLUB REG FEES	37,500	41,800	36,900	38,700	(3,100)	(7.42%)
6112 POOL PROGRAMS FEES	142,900	145,000	144,200	155,100	10,100	6.97%
6113 REC SPORTS FEES	286,000	279,800	294,900	293,400	13,600	4.86%
6180 SPECIAL EVENTS	243,200	261,600	191,200	223,100	(38,500)	(14.72%)
6250 GROUNDS MAINTENANCE	130,400	133,800	136,700	140,000	6,200	4.63%
6260 MIDDLE SCHOOL SPORTS	72,300	70,800	96,500	92,900	22,100	31.21%
6540 MIS OPERATING REVENUE	85,300	47,500	63,400	58,000	10,500	22.11%
DEPARTMENT TOTALS:	<u>\$ 1,171,600</u>	<u>\$ 1,164,500</u>	<u>\$ 1,132,900</u>	<u>\$ 1,191,400</u>	<u>\$ 26,900</u>	<u>2.31%</u>
<u>655 FINES AND FORFEITS</u>						
6560 POLICE AND COURT FEES	\$ 30,100	\$ 31,000	\$ 31,000	\$ 30,000	\$ (1,000)	(3.23%)
6580 DRUNK DRIVING (OUIL)	13,400	10,000	8,000	10,000	-	0.00%
DEPARTMENT TOTALS:	<u>\$ 43,500</u>	<u>\$ 41,000</u>	<u>\$ 39,000</u>	<u>\$ 40,000</u>	<u>\$ (1,000)</u>	<u>(2.44%)</u>

FY 2012/13 BUDGET TOTAL REVENUES

101 GENERAL FUND REVENUES

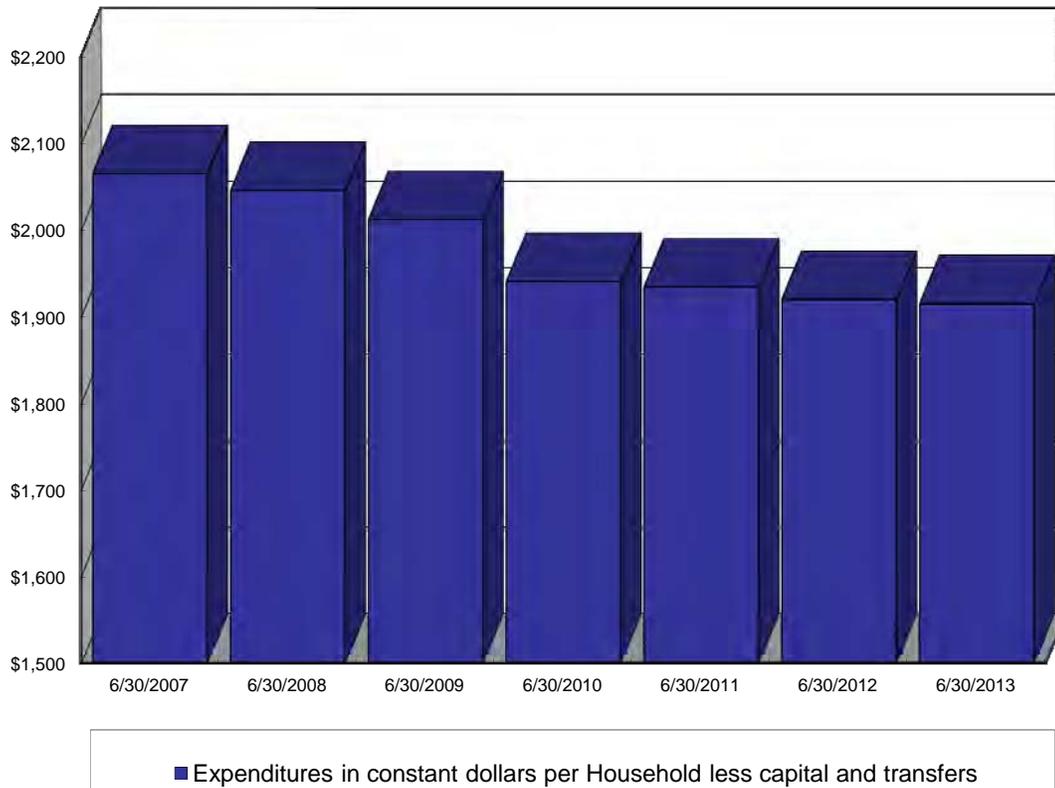
Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>664 INTEREST AND RENTS</u>						
6650 INTEREST ON INVESTMEN	\$ 19,600	\$ 20,000	\$ 20,000	\$ 16,000	\$ (4,000)	(20.00%)
DEPARTMENT TOTALS:	<u>\$ 19,600</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 16,000</u>	<u>\$ (4,000)</u>	<u>(20.00%)</u>
<u>671 OTHER REVENUE</u>						
6740 FED SEIZURE PROCEEDS	\$ -	\$ -	\$ 600	\$ 600	\$ 600	-
6750 BUSINESS DIST CONTRIB	-	-	-	-	-	-
6770 GREAT LAKES TASK FORCE	-	-	-	-	-	-
6910 CABLE COMMUNITY ACCES	22,300	24,000	24,000	22,000	(2,000)	(8.33%)
6931 CABLE TOWER RENTAL	119,700	110,000	115,800	130,000	20,000	18.18%
DEPARTMENT TOTALS:	<u>\$ 142,000</u>	<u>\$ 134,000</u>	<u>\$ 140,400</u>	<u>\$ 152,600</u>	<u>\$ 18,600</u>	<u>13.88%</u>
<u>672 OTHER REVENUE - LIBRARY</u>						
6750 CONTRIB. FROM PRIVATE	\$ -	\$ -	\$ -	\$ -	\$ -	-
6800 KENT DISTRICT LIBRARY	26,900	27,000	27,000	27,000	-	0.00%
DEPARTMENT TOTALS:	<u>\$ 26,900</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ -</u>	<u>0.00%</u>
<u>699 OPERATING TRANSFERS IN</u>						
6820 TRANS FROM MAJOR	\$ -	\$ -	\$ -	\$ -	\$ -	-
6830 TRANS FROM LOCAL	-	-	-	-	-	-
6850 TRANSFER FROM W/S	-	-	-	-	-	-
6902 TRANSFER FROM STREETSSC	-	-	-	-	-	-
6905 TRANSFER FROM MUNICIPA	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
TOTAL REVENUE	<u>\$ 10,054,900</u>	<u>\$ 9,710,300</u>	<u>\$ 9,766,600</u>	<u>\$ 9,962,000</u>	<u>\$ 251,700</u>	<u>2.59%</u>

CITY OF EAST GRAND RAPIDS

GENERAL FUND BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
<u>EXPENDITURES</u>					
GENERAL GOVERNMENT					
CITY COMMISSION	\$ 23,000	\$ 26,600	\$ 31,700	\$ 30,400	\$ -
CITY MANAGER	236,900	280,200	298,500	275,200	-
CITY ATTORNEY	203,100	210,000	225,000	210,000	-
FINANCE	674,500	757,100	737,800	735,800	-
GENERAL ADMIN	166,600	144,000	164,000	190,000	-
TOTAL GENERAL GOVERNMENT	<u>1,304,100</u>	<u>1,417,900</u>	<u>1,457,000</u>	<u>1,441,400</u>	<u>-</u>
TOTAL PUBLIC SAFETY	<u>3,992,000</u>	<u>4,203,800</u>	<u>4,157,100</u>	<u>4,245,900</u>	<u>-</u>
CITY SERVICES					
CITY BUILDINGS	656,300	848,100	761,300	769,300	-
ZONING ADMINISTRATION	110,000	114,300	115,600	119,800	-
CITY ENGINEER	60,100	54,200	51,300	56,400	-
WEALTH STREETSCAPE MAINT	89,400	91,200	92,100	84,600	-
LAKE RESTORATION	54,700	8,000	9,500	7,000	-
STREET LIGHTING	94,500	99,000	99,000	99,000	-
WASTE COLLECTION	313,100	333,500	352,200	403,400	-
TREE MAINTENANCE	66,100	88,000	96,300	114,900	-
TOTAL CITY SERVICES	<u>1,444,200</u>	<u>1,636,300</u>	<u>1,577,300</u>	<u>1,654,400</u>	<u>-</u>
PARKS & RECREATION	<u>1,994,400</u>	<u>1,732,800</u>	<u>1,738,000</u>	<u>1,777,500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,734,700</u>	<u>8,990,800</u>	<u>8,929,400</u>	<u>9,119,200</u>	<u>-</u>
TRANSFERS					
TRANSFERS TO OTHER FUNDS	1,167,000	1,029,000	1,029,000	1,029,000	-
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 9,901,700</u>	<u>\$ 10,019,800</u>	<u>\$ 9,958,400</u>	<u>\$ 10,148,200</u>	<u>\$ -</u>

Expenditures per Household Less Capital and Transfers



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Estimate 6/30/2012	Budget 6/30/2013
Expenditures	\$8,068,176	\$8,366,661	\$8,479,288	\$8,330,817	\$8,572,050	\$8,725,700	\$8,920,400
Expenditures in constant Dollars	\$8,068,176	\$8,029,425	\$7,931,981	\$7,685,256	\$7,694,838	\$7,673,194	\$7,687,791
Expenditures in constant dollars per Household	\$2,065	\$2,045	\$2,011	\$1,940	\$1,933	\$1,919	\$1,914

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

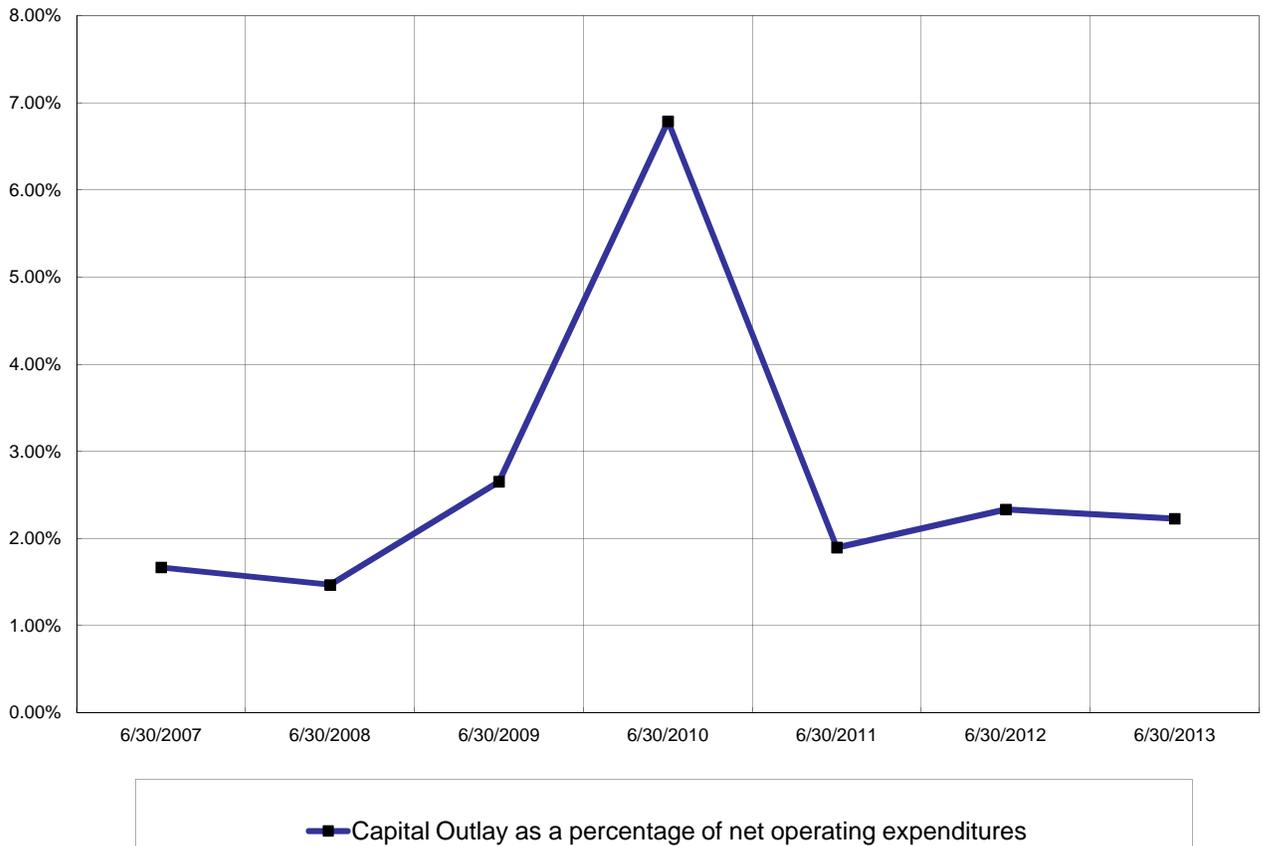
Formula: Expenditures less capital and transfers (constant dollars) / Number of households

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

Analysis: Expenditures less capital and transfers increased slightly in 2013. This is primarily due to increased benefit costs including defined benefit retirement plan contributions.

Number of households increased 18 per year for a total of 3977 households per the 2010 census. Estimated increase for 2012 and 2013 was 18 households per year. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

Capital Outlay General Fund



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Estimate 6/30/2012	Budget 6/30/2013
Capital Outlay	\$134,658	\$122,930	\$224,947	\$565,562	\$162,650	\$203,700	\$198,800
Capital outlay as a percentage of net operating expenditures	1.67%	1.47%	2.65%	6.79%	1.90%	2.33%	2.23%

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

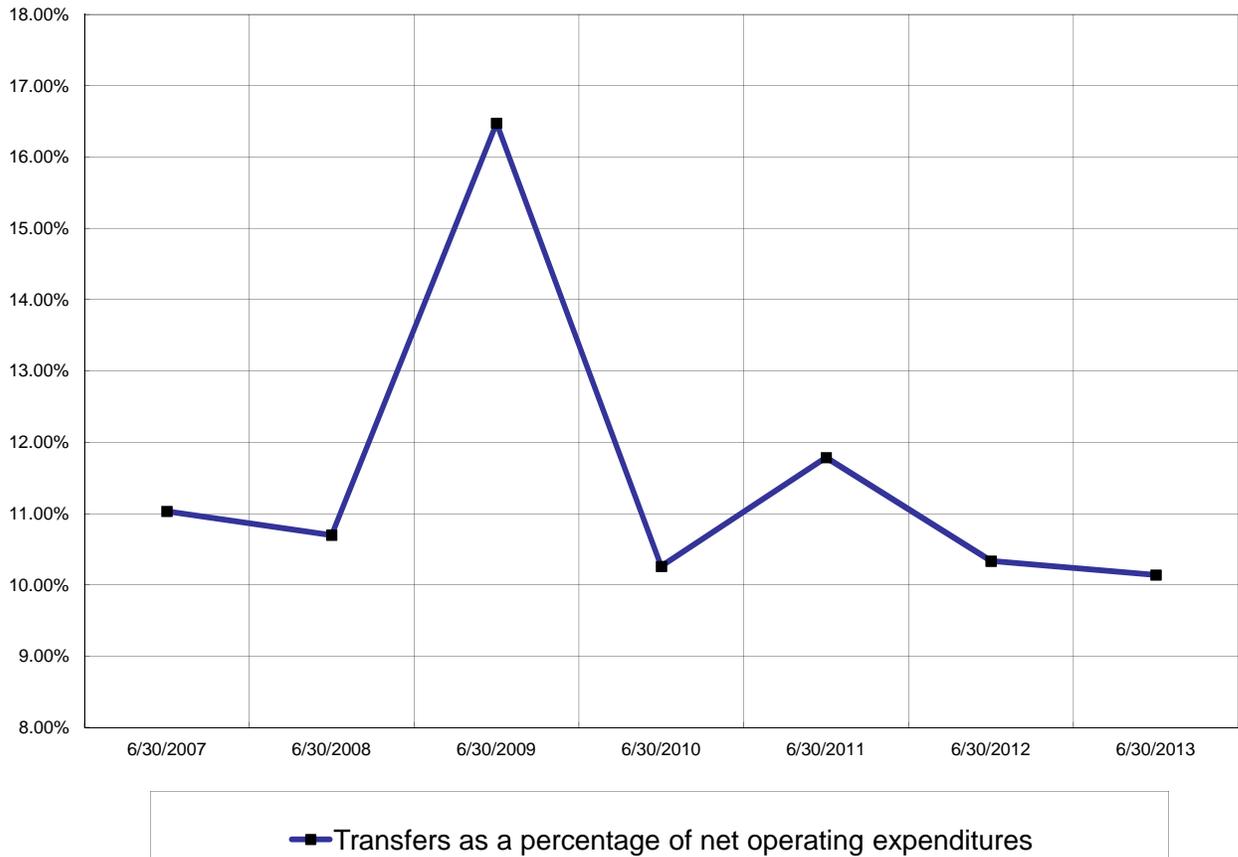
Formula: Capital Outlay / Net operating expenditures

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

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

* Capital Outlay: 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.

Transfers to other Funds General Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
General Fund Transfers	\$1,017,000	\$1,017,000	\$1,717,000	\$1,017,000	\$1,167,000	\$1,029,000	\$1,029,000
Transfers as a percentage expenditures	11.03%	10.70%	16.48%	10.26%	11.79%	10.33%	10.14%

Warning Trend: Increasing percentages of expenditures being transferred to other funds.

Formula: Transfers* / expenditures

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

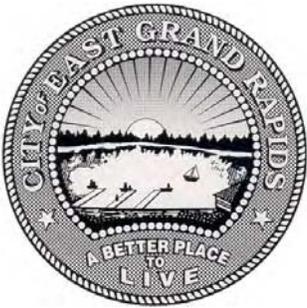
Analysis: In FYE 6/30/1997 the City Commission committed one and one-third mils annually to be transferred to the Street Funds for Street Construction projects. In FYE 6/30/2006 \$156,400 is transferred to the Municipal Complex/Library Fund. In FYE 6/30/2009 \$600,000 is transferred to the Streets & Utilities Building Fund and \$100,000 to the Local Street Fund for the Bike Trail. Transfers to other funds in FYE 2010 through FYE 2013 are exclusively to major and local street funds.

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

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

DEPARTMENT: CITY COMMISSION

ACCOUNT NO.: 101



Budget Issues: No significant change in expenditures from 2012.

FY 2012/13 BUDGET TOTAL EXPENDITURES

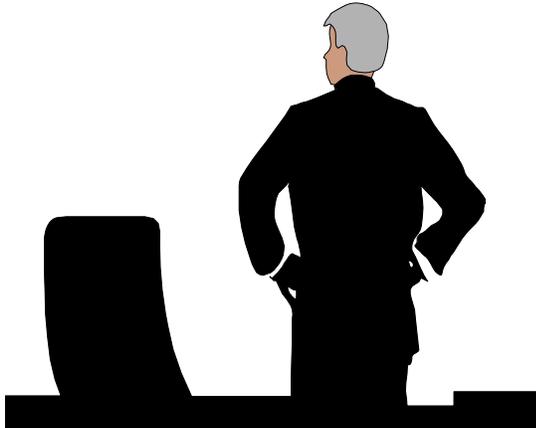
101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>101 CITY COMMISSION</u>						
7070 SALARIES & WAGES - TEMP	\$ 7,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
7080 CONTRACTUAL WAGES	-	-			-	-
7150 EMPLOYER SOCIAL SECURITY	600	600	600	600	-	0.00%
8010 CONTRACTUAL SERVICES	2,800	2,700	3,600	6,000	3,300	122.22%
9550 MISCELLANEOUS	1,900	2,500	6,000	2,500	-	0.00%
9560 DUES & SUBSCRIPTIONS	10,200	12,500	12,500	12,500	-	0.00%
9570 PROFESSIONAL DEVELOP	-	300	1,000	800	500	166.67%
9700 CAPITAL EXPENDITURES	-	-			-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 23,000	\$ 26,600	\$ 31,700	\$ 30,400	\$ 3,800	14.29%

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

DEPARTMENT: CITY MANAGER

ACCOUNT NO.: 172



Budget Issues: The total budget for the City Manager is \$275,200 which shows a small decrease primarily due to lower planned capital asset activity.

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>172 CITY MANAGER</u>						
7060 SALARIES & WAGES PERM	\$ 168,100	\$ 167,900	\$ 177,500	\$ 175,000	\$ 7,100	4.23%
7070 SALARIES & WAGES TEMP	300	-	300	300	300	-
7080 CONTRACTUAL WAGES	-	-	-	-	-	-
7090 SALARIES & WAGES OVT	-	1,000	-	1,000	-	0.00%
7150 EMPLOYER SOCIAL SEC	11,800	12,800	13,700	13,500	700	5.47%
7160 WORKER'S COMPENSATION	200	600	200	200	(400)	(66.67%)
7170 HEALTH CARE	24,000	34,300	38,500	39,000	4,700	13.70%
7190 PENSION	25,100	25,300	30,000	26,000	700	2.77%
8010 CONTRACTUAL SERVICES	3,800	3,500	3,500	3,500	-	0.00%
9470 AUTO EXPENSE	100	200	200	200	-	0.00%
9550 MISCELLANEOUS	800	1,500	1,000	1,500	-	0.00%
9560 DUES & SUBSCRIPTIONS	1,400	1,500	2,300	2,300	800	53.33%
9570 PROFESSIONAL DEVELOP	1,300	3,000	3,000	3,000	-	0.00%
9700 CAPITAL EXPENDITURES	-	27,500	27,500	7,500	(20,000)	(72.73%)
9701 SMALL CAPITAL	-	1,100	800	2,200	1,100	100.00%
DEPARTMENT TOTALS:	<u>\$ 236,900</u>	<u>\$ 280,200</u>	<u>\$ 298,500</u>	<u>\$ 275,200</u>	<u>\$ (5,000)</u>	<u>(1.78%)</u>

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

DEPARTMENT: FINANCE

Budget Issues: The total budget for the Finance Department is \$735,800 which is \$21,300 less than budgeted the previous fiscal year. The decrease is primarily the result of lower capital asset needs.

ACTIVITY: ELECTIONS

ACCOUNT NO.: 192



Budget Issues: The budget for Elections is \$5,000 which is \$12,900 less than last fiscal year. The cost of all elections to be held next fiscal year will be reimbursed by other entities resulting in salary savings to the City.

ACTIVITY: ASSESSOR

ACCOUNT NO.: 209



Budget Issues: The City Assessor budget is \$111,200 which is \$2,400 more than last fiscal year. The increase is due to a small increase in salary and health care costs.

ACTIVITY: FINANCE

ACCOUNT NO.: 260

Budget Issues: The budget for Finance is \$619,600 which is \$10,800 less than last fiscal year. The decrease is primarily the result of lower planned capital outlays.



FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>192 FINANCE/ELECTIONS</u>						
7070 SALARIES & WAGES TEM	\$ 12,100	\$ 11,000	\$ 11,000		\$ (11,000)	(100.00%)
7080 CONTRACTUAL WAGES		-			-	-
7090 SALARIES & WAGES OVT		1,000			(1,000)	(100.00%)
7150 EMPLOYER SOCIAL SEC	900	900	800		(900)	(100.00%)
7400 OPERATING SUPPLIES	700	4,000	4,000	4,000	-	0.00%
8010 CONTRACTUAL SERVICE	-	1,000		1,000	-	0.00%
9300 REPAIRS & MAINTENAN	500	-			-	-
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 14,200</u>	<u>\$ 17,900</u>	<u>\$ 15,800</u>	<u>\$ 5,000</u>	<u>\$ (12,900)</u>	<u>(72.07%)</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>209 FINANCE/ASSESSOR</u>						
7060 SALARIES & WAGES PER	\$ 64,300	\$ 68,900	\$ 67,500	\$ 70,000	\$ 1,100	1.60%
7070 SALARIES & WAGES TEM		-			-	-
7090 SALARIES & WAGES OVT		-			-	-
7150 EMPLOYER SOCIAL SEC	4,600	5,300	5,200	5,500	200	3.77%
7160 WORKERS' COMPENSATI	400	600	300	300	(300)	(50.00%)
7170 HEALTH CARE	12,000	17,200	17,500	18,200	1,000	5.81%
7190 PENSION	10,000	10,300	10,500	10,500	200	1.94%
7400 OPERATING SUPPLIES	4,400	4,600	4,600	4,600	-	0.00%
8010 CONTRACTUAL SERVICE		-			-	-
9470 AUTO EXPENSE		200		200	-	0.00%
9550 MISCELLANEOUS		-			-	-
9560 DUES & SUBSCRIPTIONS	600	700	700	700	-	0.00%
9570 PROFESSIONAL DEVEL	900	1,000	1,000	1,200	200	20.00%
9700 CAPITAL EXPENDITURES		-			-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 97,200	\$ 108,800	\$ 107,300	\$ 111,200	\$ 2,400	2.21%

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>260 FINANCE</u>						
7060 SALARIES & WAGES PER	\$ 289,100	\$ 306,000	\$ 290,000	\$ 305,500	\$ (500)	(0.16%)
7070 SALARIES & WAGES TEM	18,800	20,000	20,000	21,000	1,000	5.00%
7090 SALARIES & WAGES OVT	600	1,000	1,000	1,000	-	0.00%
7150 EMPLOYER SOCIAL SEC	23,200	25,000	24,000	26,000	1,000	4.00%
7160 WORKER'S COMPENSATI	600	1,200	500	400	(800)	(66.67%)
7170 HEALTH CARE	72,000	102,700	96,000	96,500	(6,200)	(6.04%)
7190 PENSION	44,700	46,000	44,000	44,500	(1,500)	(3.26%)
7400 OPERATING SUPPLIES	13,500	10,000	10,000	10,000	-	0.00%
7410 POSTAGE	9,600	16,000	13,000	15,000	(1,000)	(6.25%)
8010 CONTRACTUAL SERVICES	18,900	4,000	14,000	13,000	9,000	225.00%
8030 AUDIT	13,500	15,000	13,700	15,000	-	0.00%
9000 PRINTING & PUBLISHING	1,100	3,000	1,000	1,500	(1,500)	(50.00%)
9010 NEWSLETTER	-	1,000	-	-	(1,000)	(100.00%)
9300 REPAIRS & MAINTENANCI	33,700	35,000	30,000	35,000	-	0.00%
9320 COMPUTER REPAIR	3,000	4,000	4,000	3,000	(1,000)	(25.00%)
9470 AUTO EXPENSE	400	800	500	500	(300)	(37.50%)
9540 WELLNESS COMMITTEE	1,100	1,200	1,100	1,200	-	0.00%
9550 MISCELLANEOUS EXPENS	11,800	5,000	12,000	10,000	5,000	100.00%
9560 DUES & SUBSCRIPTIONS	600	1,500	1,000	1,500	-	0.00%
9570 PROFESSIONAL DEVELOP	2,100	4,000	4,000	4,000	-	0.00%
9700 CAPITAL EXPENDITURES		19,000	25,900	10,000	(9,000)	(47.37%)
9701 SMALL CAPITAL	4,800	9,000	9,000	5,000	(4,000)	(44.44%)
DEPARTMENT TOTALS:	\$ 563,100	\$ 630,400	\$ 614,700	\$ 619,600	\$ (10,800)	(1.71%)
FINANCE TOTALS:	\$ 674,500	\$ 757,100	\$ 737,800	\$ 735,800	\$ (21,300)	(2.81%)

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

DEPARTMENT: CITY ATTORNEY

ACCOUNT NO.: 210



Budget Issues: The total budget for the City Attorney is \$210,000, which is the same as last fiscal year. Attorney fees continue to be fairly consistent from year to year.

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>210 CITY ATTORNEY</u>						
7080 CONTRACTUAL WAGES	\$ 155,300	\$ 190,000	\$ 185,000	\$ 190,000	\$ -	0.00%
8180 LABOR ATTORNEY FEE	47,800	20,000	40,000	20,000	-	0.00%
9550 MISCELLANEOUS	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 203,100</u>	<u>\$ 210,000</u>	<u>\$ 225,000</u>	<u>\$ 210,000</u>	<u>\$ -</u>	<u>0.00%</u>

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

DEPARTMENT: CITY SERVICES

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

ACTIVITY: CITY BUILDINGS

ACCOUNT NO.: 265



Budget Issues: The City Buildings budget is \$769,300 which is \$78,800 less than last fiscal year. The general operating budget remained fairly consistent with most of the decrease attributed to lower planned capital activity.

ACTIVITY: ZONING ADMINISTRATION

ACCOUNT NO.: 371

Budget Issues: The total budget for Zoning Administration is \$119,800 which is \$5,500 more than last fiscal year. This increase has been budgeted within the salaries and wages - temporary category to provide the current levels of administrative support.



DEPARTMENT: CITY SERVICES

Department: City Services

Account No.: 265,371,447,448,485,528,621,771

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>265 CITY BUILDINGS</u>						
7060 SALARIES & WAGES PERM	\$ 102,100	\$ 101,500	\$ 105,000	\$ 104,000	\$ 2,500	2.46%
7070 SALARIES & WAGES TEMP	34,600	36,000	35,000	35,000	(1,000)	(2.78%)
7090 SALARIES & WAGES OVT		700	700	700	-	0.00%
7150 EMPLOYER SOCIAL SEC	10,600	10,600	11,000	11,000	400	3.77%
7160 WORKERS' COMPENSATION	3,400	1,400	600	600	(800)	(57.14%)
7170 HEALTH CARE	29,600	36,500	27,000	23,000	(13,500)	(36.99%)
7190 PENSION	9,800	25,900	10,000	10,500	(15,400)	(59.46%)
7400 OPERATING SUPPLIES	27,600	29,200	28,200	28,500	(700)	(2.40%)
8010 CONTRACTUAL SERVICES	40,600	39,200	39,700	85,500	46,300	118.11%
8040 JANITORIAL SERVICE	78,900	83,000	83,000	83,000	-	0.00%
9210 GAS SERVICE	67,500	110,000	75,000	75,000	(35,000)	(31.82%)
9220 ELECTRIC SERVICE	143,200	156,000	156,000	160,000	4,000	2.56%
9230 WATER SERVICE	18,200	22,000	20,000	20,000	(2,000)	(9.09%)
9240 TELEPHONE SERVICE	19,300	52,000	52,000	55,600	3,600	6.92%
9300 REPAIRS & MAINTENANCE	42,700	33,000	40,100	-	(33,000)	(100.00%)
9470 AUTO EXPENSE	12,400	12,500	15,000	30,000	17,500	140.00%
9560 DUES & SUBSCRIPTIONS	1,400	2,000	2,000	2,000	-	0.00%
9570 PROFESSIONAL DEVELOP	300	3,400	2,100	3,400	-	0.00%
9700 CAPITAL EXPENDITURES	11,000	91,000	57,200	34,000	(57,000)	(62.64%)
9701 SMALL CAPITAL	3,100	2,200	1,700	7,500	5,300	240.91%
DEPARTMENT TOTALS:	<u>\$ 656,300</u>	<u>\$ 848,100</u>	<u>\$ 761,300</u>	<u>\$ 769,300</u>	<u>\$ (78,800)</u>	<u>(9.29%)</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

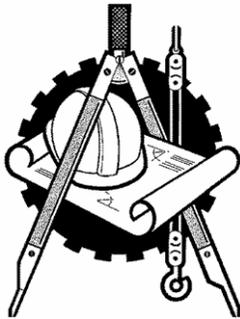
101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>371 ZONING ADMINISTRATION</u>						
7060 SALARIES & WAGES PERM	\$ 40,900	\$ 40,800	\$ 41,300	\$ 41,200	\$ 400	0.98%
7070 SALARIES & WAGES TEMP	33,900	34,800	35,500	37,000	2,200	6.32%
7090 SALARIES & WAGES OVT		-			-	-
7150 EMPLOYER SOCIAL SEC	5,800	5,800	6,000	6,000	200	3.45%
7160 WORKERS' COMPENSATION	200	700	200	200	(500)	(71.43%)
7170 HEALTH CARE	10,400	9,100	10,000	11,000	1,900	20.88%
7190 PENSION	4,700	6,100	5,000	5,200	(900)	(14.75%)
7400 OPERATING SUPPLIES	1,100	1,000	1,200	1,200	200	20.00%
8010 CONTRACTUAL SERVICES	10,300	13,000	13,000	13,000	-	0.00%
9470 AUTO EXPENSE	2,700	3,000	3,400	5,000	2,000	66.67%
DEPARTMENT TOTALS:	\$ 110,000	\$ 114,300	\$ 115,600	\$ 119,800	\$ 5,500	4.81%

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

ACTIVITY: CITY ENGINEERING

ACCOUNT NO.: 447



Budget Issues: The total budget for City Engineering is \$56,400 which is \$2,200 more than last fiscal year. This increase is primarily due to increased health care costs.

ACTIVITY: STREET LIGHTING

ACCOUNT NO.: 448



Budget Issues: The total budget for Street Lighting is \$99,000 which is the same as last fiscal year. A new line item was added just to account for electric use.

ACTIVITY: WEALTHY STREETScape MAINTENANCE

ACCOUNT NO.: 485

Budget Issues: This budget activity is used to account for the maintenance of the Wealthy Streetscape. The budget includes money for flowers and a part time gardener, gas for the streetlights and snow melt system, Christmas lights and repairs and maintenance of current gas lights. The total budget is \$89,600 which is \$1,600 less than last fiscal year. There were only minor fluctuations throughout the various accounts.

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>447 CITY ENGINEERING</u>						
7060 SALARIES & WAGES PERM	\$ 24,900	\$ 29,000	\$ 23,000	\$ 27,500	\$ (1,500)	(5.17%)
7070 SALARIES & WAGES TEMP	500	-	400	400	400	-
7090 SALARIES & WAGES OVT	3,200	2,000	2,800	3,000	1,000	50.00%
7150 EMPLOYER SOCIAL SEC	5,500	2,300	2,000	2,500	200	8.70%
7160 WORKERS' COMPENSATION	200	100	200	200	100	100.00%
7170 HEALTH CARE	8,000	11,300	11,000	13,000	1,700	15.04%
7190 PENSION	13,400	4,500	6,500	5,000	500	11.11%
7400 OPERATING SUPPLIES	600	1,000	800	800	(200)	(20.00%)
8010 CONTRACTUAL SERVICES	1,100	800	1,000	800	-	0.00%
9470 AUTO EXPENSE	2,700	3,000	3,400	3,000	-	0.00%
9570 PROFESSIONAL DEVELOP	-	200	200	200	-	0.00%
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 60,100</u>	<u>\$ 54,200</u>	<u>\$ 51,300</u>	<u>\$ 56,400</u>	<u>\$ 2,200</u>	<u>4.06%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>448 STREET LIGHTING</u>						
8010 CONTRACTUAL SERVICES	\$ 90,600	\$ 92,000	\$ 92,000	\$ 7,000	\$ (85,000)	(92.39%)
9220 ELECTRIC SERVICE				92,000	\$ 92,000	-
9300 REPAIRS AND MAINTENANCE	3,900	7,000	7,000	-	(7,000)	(100.00%)
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 94,500</u>	<u>\$ 99,000</u>	<u>\$ 99,000</u>	<u>\$ 99,000</u>	<u>\$ -</u>	<u>0.00%</u>
<u>485 WEALTHY STREETSCAPE MAINTENANCE</u>						
7070 SALARIES & WAGES - TEMP	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.00%
7150 EMPLOYER SOCIAL SECURITY	500	500	500	500	-	0.00%
7400 OPERATING SUPPLIES	15,300	10,900	10,900	11,000	100	0.92%
8010 CONTRACTUAL SERVICES	1,900	1,100	1,100	13,500	12,400	1127.27%
9210 GAS SERVICE	42,900	56,000	45,000	45,000	(11,000)	(19.64%)
9220 ELECTRIC SERVICE	9,500	9,000	9,000	9,000	-	0.00%
9300 REPAIRS AND MAINTENANCE	13,700	8,100	20,000	-	(8,100)	(100.00%)
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 89,400</u>	<u>\$ 91,200</u>	<u>\$ 92,100</u>	<u>\$ 84,600</u>	<u>\$ (6,600)</u>	<u>(7.24%)</u>

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

DEPARTMENT: CITY SERVICES

ACTIVITY: WASTE COLLECTION

ACCOUNT NO.: 528

Budget Issues: The total budget for Waste Collection is \$403,400 which is \$69,900 more than last fiscal year. The large increase is primarily due to the redistribution of auto expenses to the departments using the equipment. By using the current State of MI rental rates and going to a complete variable rate structure, many auto accounts were adjusted this budget year to reflect actual use.



ACTIVITY: LAKE RESTORATION

ACCOUNT NO.: 621

Budget Issues: The budget for Lake Restoration is \$7,000 which is \$1,000 less than last fiscal year. The decrease is the result of slightly lower contracted treatment costs of Reeds Lake.



FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>528 WASTE COLLECTION</u>						
7060 SALARIES & WAGES PERM	\$ 81,600	\$ 80,200	\$ 95,000	\$ 81,000	\$ 800	1.00%
7070 SALARIES & WAGES TEMP	9,600	8,000	8,000	8,000	-	0.00%
7090 SALARIES & WAGES OVT	1,000	1,000	4,600	4,600	3,600	360.00%
7150 EMPLOYER SOCIAL SEC	7,100	6,800	8,300	7,500	700	10.29%
7160 WORKERS' COMPENSATION	3,300	5,000	1,500	1,500	(3,500)	(70.00%)
7170 HEALTH CARE	36,000	34,400	35,000	35,000	600	1.74%
7190 PENSION	1,700	9,300	7,000	7,000	(2,300)	(24.73%)
7400 OPERATING SUPPLIES	600	800	800	800	-	0.00%
8010 CONTRACTUAL SERVICES	13,500	15,000	14,000	15,000	-	0.00%
8050 YARD WASTE DISPOSAL	86,100	93,000	93,000	93,000	-	0.00%
9300 REPAIRS & MAINTENANCE		-			-	-
9470 AUTO EXPENSE	<u>72,600</u>	<u>80,000</u>	<u>85,000</u>	<u>150,000</u>	<u>70,000</u>	<u>87.50%</u>
DEPARTMENT TOTALS:	<u>\$ 313,100</u>	<u>\$ 333,500</u>	<u>\$ 352,200</u>	<u>\$ 403,400</u>	<u>\$ 69,900</u>	<u>20.96%</u>
<u>621 LAKE RESTORATION</u>						
8010 CONTRACTUAL SERVICES	\$ 54,700	\$ 8,000	\$ 9,500	\$ 7,000	\$ (1,000)	(12.50%)
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ 54,700</u>	<u>\$ 8,000</u>	<u>\$ 9,500</u>	<u>\$ 7,000</u>	<u>\$ (1,000)</u>	<u>(12.50%)</u>

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

DEPARTMENT: CITY SERVICES

ACTIVITY: TREE MAINTENANCE & REMOVAL

ACCOUNT NO.: 771

56



Budget Issues: The total budget for Tree Maintenance is \$114,900 which is \$26,900 more than last fiscal year. The majority of the increase is again attributable to auto rental rates.

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>771 TREE MAINTENANCE AND REMOVAL</u>						
7060 SALARIES & WAGES PERM	\$ 14,600	\$ 25,100	\$ 29,000	\$ 23,000	\$ (2,100)	(8.37%)
7090 SALARIES & WAGES OVT	2,600	2,000	2,500	2,500	500	25.00%
7150 EMPLOYER SOCIAL SEC	1,400	2,100	2,400	2,000	(100)	(4.76%)
7160 WORKERS' COMPENSATION	100	1,400	600	600	(800)	(57.14%)
7170 HEALTH CARE	8,000	10,800	10,000	10,500	(300)	(2.78%)
7190 PENSION	-	1,400	1,500	1,000	(400)	(28.57%)
7400 OPERATING SUPPLIES	-	-	-	1,000	1,000	-
8010 CONTRACTUAL SERVICES	4,000	4,200	4,300	4,300	100	2.38%
8060 TREE TRIMMING & REMOVE	28,700	30,000	30,000	30,000	-	0.00%
9300 REPAIRS & MAINTENANCE	500	1,000	1,000	-	(1,000)	(100.00%)
9470 AUTO EXPENSE	6,200	10,000	15,000	40,000	30,000	300.00%
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 66,100</u>	<u>\$ 88,000</u>	<u>\$ 96,300</u>	<u>\$ 114,900</u>	<u>\$ 26,900</u>	<u>30.57%</u>
CITY SERVICES TOTALS:	<u>\$ 1,444,200</u>	<u>\$ 1,636,300</u>	<u>\$ 1,577,300</u>	<u>\$ 1,654,400</u>	<u>\$ 18,100</u>	<u>1.11%</u>

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

DEPARTMENT: PUBLIC SAFETY

ACCOUNT NO.: 345, 346, 347

Budget Issues: The Public Safety budget is \$4,196,900 which is \$29,800 more than last fiscal year. This increase is primarily the result of increased defined benefit pension plan required contributions of \$143,800. This increase was partially offset by reduced staffing levels (through attrition) resulting in lower wage amounts and a significant reduction in auto expense.

The Drug Seizure account will be utilized to purchase a Records Management System which will bring the balance in that account to zero.



FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>345 PUBLIC SAFETY</u>						
7060 SALARIES & WAGES PER	\$ 104,000	\$ 110,800	\$ 78,000	\$ 70,000	\$ (40,800)	(36.82%)
7070 SALARIES & WAGES TEM	40,200	53,400	60,000	51,500	(1,900)	(3.56%)
7090 SALARIES & WAGES OVT		1,000			(1,000)	(100.00%)
7110 SAL. & WAGES PERM.	1,891,900	1,895,200	1,860,000	1,850,000	(45,200)	(2.38%)
7130 SAL. & WAGES OVT	115,000	150,000	183,000	150,000	-	0.00%
7150 EMPLOYER SOCIAL SEC	38,700	42,800	42,000	40,000	(2,800)	(6.54%)
7160 WORKERS' COMPENSAT	26,800	47,400	24,000	24,000	(23,400)	(49.37%)
7170 HEALTH CARE	504,000	547,700	550,000	540,000	(7,700)	(1.41%)
7190 PENSION	876,800	901,200	940,000	1,045,000	143,800	15.96%
7400 OPERATING SUPPLIES	54,200	76,000	76,000	76,000	-	0.00%
8010 CONTRACTUAL SERVICES	34,600	33,000	33,000	53,000	20,000	60.61%
8110 COUNTY DISPATCH AGRE	64,300	65,000	65,000	65,000	-	0.00%
9300 REPAIRS & MAINTENANC	5,900	9,000	9,000	9,000	-	0.00%
9470 AUTO EXPENSE	191,400	195,000	170,000	125,000	(70,000)	(35.90%)
9550 MISCELLANEOUS	7,400	8,000	8,000	8,000	-	0.00%
9560 DUES & SUBSCRIPTIONS	3,400	3,000	2,000	3,000	-	0.00%
9570 PROFESSIONAL DEVELOP	4,700	7,500	7,500	7,500	-	0.00%
9571 INSERVICE TRAINING	7,200	12,000	12,000	12,000	-	0.00%
9700 CAPITAL EXPENDITURES		-		64,500	64,500	-
9701 SMALL CAPITAL	1,900	9,100	8,100	3,400	(5,700)	(62.64%)
DEPARTMENT TOTALS:	\$ 3,972,400	\$ 4,167,100	\$ 4,127,600	\$ 4,196,900	\$ 29,800	0.72%

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>346 PUBLIC SAFETY STATE PROGRAMS</u>						
9580 ST TRAIN GRANT POLICE	\$ 7,500	\$ 5,800	\$ 5,800	\$ 5,800	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ 7,500</u>	<u>\$ 5,800</u>	<u>\$ 5,800</u>	<u>\$ 5,800</u>	<u>\$ -</u>	<u>0.00%</u>
<u>347 DRUG SEIZURE</u>						
7130 SAL. & WAGES OVT	\$ -	\$ -	\$ -	\$ -	\$ -	-
7150 EMPLOYER SOCIAL SECUR	-	-	-	-	-	-
7400 OPERATING SUPPLIES	-	1,000	-	-	(1,000)	(100.00%)
9300 REPAIRS & MAINTENANCE	-	1,000	-	-	(1,000)	(100.00%)
9550 MISCELLANEOUS	-	3,000	-	-	(3,000)	(100.00%)
9570 PROFESSIONAL DEVELOP	-	1,000	-	-	(1,000)	(100.00%)
9700 CAPITAL EXPENDITURES	12,100	24,900	23,700	43,200	18,300	73.49%
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 12,100</u>	<u>\$ 30,900</u>	<u>\$ 23,700</u>	<u>\$ 43,200</u>	<u>\$ 12,300</u>	<u>39.81%</u>
PUBLIC SAFETY TOTALS:	<u>\$ 3,992,000</u>	<u>\$ 4,203,800</u>	<u>\$ 4,157,100</u>	<u>\$ 4,245,900</u>	<u>\$ 42,100</u>	<u>1.00%</u>

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

DEPARTMENT: PARKS & RECREATION

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

ACTIVITY: RECREATION

ACCOUNT NO.: 751

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

Budget Issues: The total budget for Recreation is \$691,800 which is \$22,800 more than the previous fiscal year. The increase is primarily the result of including the \$40,000 reservation for turf replacement as an expense this fiscal year.



ACTIVITY: POOL PROGRAMS

ACCOUNT NO.: 756

This activity accounts for both Wealthy and Community Pool expenses.



Budget Issues: The total budget for Pool Programs is \$267,200 which is \$14,800 more than last fiscal year. The increase is primarily the result of increase joint facility costs.

Revenues for pool programs and activities are budgeted at \$155,100, a slight increase from last fiscal year.

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>751 RECREATION</u>						
7060 SALARIES & WAGES PER	\$ 326,000	\$ 319,200	\$ 317,000	\$ 321,900	\$ 2,700	0.85%
7070 SALARIES & WAGES TEM	31,700	34,100	32,700	37,400	3,300	9.68%
7090 SALARIES & WAGES OVT	3,900	3,500	6,100	4,500	1,000	28.57%
7150 EMPLOYER SOCIAL SEC	27,900	27,300	27,000	28,000	700	2.56%
7160 WORKER'S COMPENSAT	3,900	6,500	1,200	1,500	(5,000)	(76.92%)
7170 HEALTH CARE	72,000	85,600	78,000	80,000	(5,600)	(6.54%)
7190 PENSION	42,900	42,100	42,000	43,000	900	2.14%
7400 OPERATING SUPPLIES	2,400	3,000	4,100	3,000	-	0.00%
8010 CONTRACTUAL SERVICES	23,900	21,900	29,000	30,300	8,400	38.36%
9300 REPAIRS & MAINTENANC	14,700	13,500	15,800	14,800	1,300	9.63%
9470 AUTO EXPENSE	1,100	1,200	1,100	1,000	(200)	(16.67%)
9550 MISCELLANEOUS	300	300	300	300	-	0.00%
9560 DUES & SUBSCRIPTIONS	1,100	1,200	1,100	1,200	-	0.00%
9570 PROFESSIONAL DEVELOP	3,100	4,200	3,800	4,600	400	9.52%
9640 BANK SERVICE FEES	10,700	11,000	13,100	14,000	3,000	27.27%
9700 CAPITAL EXPENDITURES	338,200	30,000	52,200	-	(30,000)	(100.00%)
9701 SMALL CAPITAL		4,400	3,300	6,300	1,900	43.18%
9702 JOHN COLLINS PARK		-			-	-
9760 CAPITAL EXP. JOINT	60,000	60,000	60,000	100,000	40,000	66.67%
DEPARTMENT TOTALS:	\$ 963,800	\$ 669,000	\$ 687,800	\$ 691,800	\$ 22,800	3.41%

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>756 POOL PROGRAMS</u>						
7070 SALARIES & WAGES TEM \$	60,900	\$ 75,000	\$ 65,800	\$ 75,000	\$ -	0.00%
7150 EMPLOYER SOCIAL SEC	4,900	5,700	5,200	5,800	100	1.75%
7160 WORKERS' COMPENSAT	800	1,200	600	800	(400)	(33.33%)
7400 OPERATING SUPPLIES	5,800	7,400	5,900	7,100	(300)	(4.05%)
8010 CONTRACTUAL SERVICES	57,900	53,600	59,100	55,400	1,800	3.36%
8090 JOINT FACILITIES - POOL	118,700	109,500	110,200	123,100	13,600	12.42%
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 249,000	\$ 252,400	\$ 246,800	\$ 267,200	\$ 14,800	5.86%

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

ACTIVITY: SPECIAL EVENTS

ACCOUNT NO.: 775

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



Budget Issues: The budget for Special Events is \$144,400 which is \$15,500 less than last fiscal year. The decrease is due to the loss of the Reeds Lake Run Title sponsorship.

Revenues budgeted for Special Events are \$223,100.

ACTIVITY: RECREATION PROGRAMMING

ACCOUNT NO.: 777

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

Budget Issues: The total budget for Recreation Programming is \$109,000 which is \$15,800 more than last fiscal year. The increase is primarily the result of additional temporary salaries for adult programming.

Revenues budgeted for Recreation Programming fees are \$190,200

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>775 SPECIAL EVENTS</u>						
7070 SALARIES & WAGES TEM	\$ 1,000	\$ 1,100	\$ 1,000	\$ 1,200	\$ 100	9.09%
7090 SALARIES & WAGES OVT	2,500	3,200	2,600	3,200	-	0.00%
7150 SOCIAL SECURITY	300	300	300	300	-	0.00%
7160 WORKERS' COMPENSAT	-	100	-		(100)	(100.00%)
7400 OPERATING SUPPLIES	48,300	54,400	48,000	53,200	(1,200)	(2.21%)
8010 CONTRACTUAL SERVICES	69,800	67,000	50,700	52,700	(14,300)	(21.34%)
8800 COMMUNITY PROMOT	35,600	33,800	31,900	33,800	-	0.00%
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 157,500	\$ 159,900	\$ 134,500	\$ 144,400	\$ (15,500)	(9.69%)

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>777 RECREATION PROGRAMMING</u>						
7070 SALARIES & WAGES TEM \$	56,200	\$ 57,200	\$ 56,900	\$ 71,200	\$ 14,000	24.48%
7150 EMPLOYER SOCIAL SEC	4,600	4,400	4,400	5,500	1,100	25.00%
7160 WORKERS COMPENSAT	-	1,300	-		(1,300)	(100.00%)
7400 OPERATING SUPPLIES	5,400	8,900	5,300	8,800	(100)	(1.12%)
8010 CONTRACTUAL SERVICES	26,700	21,400	20,300	23,500	2,100	9.81%
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 92,900	\$ 93,200	\$ 86,900	\$ 109,000	\$ 15,800	16.95%

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

ACTIVITY: GROUNDS MAINTENANCE

ACCOUNT NO.: 778



Budget Issues: The total Grounds Maintenance Budget for next fiscal year is \$280,000 which is \$27,100 less than last fiscal year. The decrease is attributable to the reallocation of auto rental expense.

The East Grand Rapids Public Schools reimburse the City for one-half of some of these costs which is budgeted at \$140,000.

ACTIVITY: RECREATION SPORTS

ACCOUNT NO.: 779

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



Budget Issues: The total budget for Recreation Sports is \$170,900 which is \$18,600 more than last fiscal year. The increase is attributable to additional contractual wages and contractual services related to sailing

Revenues budgeted for Recreation sport fees are \$293,400.

ACTIVITY: MIDDLE SCHOOLS SPORTS

ACCOUNT NO.: 781

This activity accounts for expenses related to middle school sports.

Budget Issues: The total budget for Middle School Sports is \$56,600 which is \$13,100 more than the previous fiscal year. The increase is due to adding \$8,500 for operating supplies and \$6,900 for contractual wages.

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>778 GROUNDS MAINTENANCE</u>						
7060 SALARIES & WAGES PER	\$ 80,000	\$ 79,300	\$ 84,000	\$ 85,100	\$ 5,800	7.31%
7070 SALARIES & WAGES TEM	26,700	30,000	26,000	30,000	-	0.00%
7090 SALARIES & WAGES OVT	700	1,200	600	1,200	-	0.00%
7150 EMPLOYER SOCIAL SEC	8,200	8,500	8,500	9,000	500	5.88%
7160 WORKER'S COMPENSAT	1,500	2,500	400	400	(2,100)	(84.00%)
7170 HEALTH CARE	24,000	34,300	30,000	30,000	(4,300)	(12.54%)
7190 PENSION	12,400	12,100	13,500	13,000	900	7.44%
7400 OPERATING SUPPLIES	24,000	20,800	20,200	21,500	700	3.37%
8010 CONTRACTUAL SERVICES	800	700	700	700	-	0.00%
8080 GROUNDS MAINTENANC	62,100	63,600	70,800	69,800	6,200	9.75%
9300 REPAIRS & MAINTENAN	3,200	6,000	5,100	6,000	-	0.00%
9470 AUTO EXPENSE	45,200	45,000	44,000	10,000	(35,000)	(77.78%)
9560 DUES & SUBSCRIPTIONS	-	200	200	200	-	0.00%
9570 PROFESSIONAL DEVELOP	200	400	400	2,000	1,600	400.00%
9700 CAPITAL EXPENDITURES		-			-	-
9701 SMALL CAPITAL		2,500	3,200	1,100	(1,400)	(56.00%)
DEPARTMENT TOTALS:	\$ 289,000	\$ 307,100	\$ 307,600	\$ 280,000	\$ (27,100)	(8.82%)

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>779 RECREATION SPORTS</u>						
7070 SALARIES & WAGES TEM	\$ 40,000	\$ 39,500	\$ 44,100	\$ 43,700	\$ 4,200	10.63%
7080 CONTRACTUAL WAGES	22,700	26,500	25,400	30,000	3,500	13.21%
7090 SALARIES & WAGES OVT		-			-	-
7150 EMPLOYER SOCIAL SEC	4,000	3,000	3,400	3,400	400	13.33%
7160 WORKERS COMPENSAT	21,800	1,500	-		(1,500)	(100.00%)
7400 OPERATING SUPPLIES	55,700	26,700	29,900	28,500	1,800	6.74%
8010 CONTRACTUAL SERVICES		55,100	64,200	65,300	10,200	18.51%
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 144,200</u>	<u>\$ 152,300</u>	<u>\$ 167,000</u>	<u>\$ 170,900</u>	<u>\$ 18,600</u>	<u>12.21%</u>
<u>781 MIDDLE SCHOOL SPORTS</u>						
7070 TEMPORARY WAGES	\$ 40,700	\$ 39,600	\$ 36,400	\$ 38,200	\$ (1,400)	(3.54%)
7080 CONTRACTUAL WAGES		-	6,700	6,900	6,900	-
7150 EMPLOYER SOCIAL SECUR	3,100	3,000	2,800	3,000	-	0.00%
7160 WORKERS COMPENSATION	-	900			(900)	(100.00%)
7400 OPERATING SUPPLIES			8,400	8,500	8,500	-
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 43,800</u>	<u>\$ 43,500</u>	<u>\$ 54,300</u>	<u>\$ 56,600</u>	<u>\$ 13,100</u>	<u>30.11%</u>

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

The expenses for middle school sports are now paid entirely out of fees and charges for the programs.

ACTIVITY: AQUATIC CLUB (WAVES)

ACCOUNT NO.: 783

This activity accounts for expenses related to the Aquatic Club.



Budget Issues: The total budget for Aquatic Club (Waves) is \$57,600 which is consistent with the prior year's budget.

Revenues budgeted for Aquatic Club Fees are \$38,700.

FY 2012/13 BUDGET TOTAL EXPENDITURES

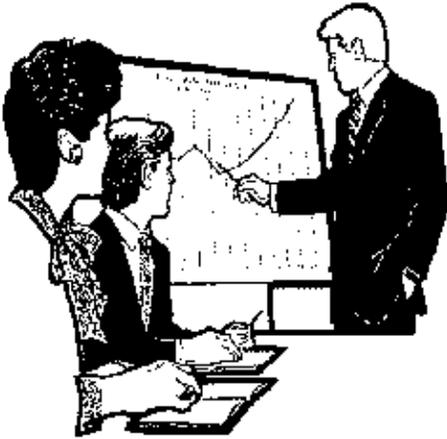
101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>783 AQUATIC CLUB (WAVES)</u>						
7070 SALARIES & WAGES TEM	\$ 12,100	\$ 13,800	\$ 12,400	\$ 13,400	\$ (400)	(2.90%)
7150 EMPLOYER SOCIAL SEC	1,000	1,100	900	800	(300)	(27.27%)
7160 WORKERS COMPENSAT		300	100	100	(200)	(66.67%)
7400 OPERATING SUPPLIES	200	300	100	300	-	0.00%
8010 CONTRACTUAL SERVICES	2,900	3,300	3,500	3,500	200	6.06%
8090 JOINT FACILITIES - POOL	38,000	36,600	36,100	39,500	2,900	7.92%
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 54,200	\$ 55,400	\$ 53,100	\$ 57,600	\$ 2,200	3.97%
PARKS & REC TOTALS:	\$ 1,994,400	\$ 1,732,800	\$ 1,738,000	\$ 1,777,500	\$ 44,700	2.58%

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

DEPARTMENT: GENERAL ADMINISTRATION

ACCOUNT NO.: 875



Budget Issues: The total budget for General Administration is \$190,000 which is \$46,000 more than last fiscal year. The increase is due to an increase in the property and liability insurance premiums.

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>875 GENERAL FUND ADMINISTRATION</u>						
7140 FRINGE BENEFITS	\$ 18,300	\$ 9,000	\$ 5,000	\$ 9,000	\$ -	0.00%
8010 CONTRACTUAL SERVICES	8,100	1,000	-	1,000	-	0.00%
8012 REGIS	11,600	28,000	23,000	24,000	(4,000)	(14.29%)
8100 INSURANCE PREMIUMS	114,000	90,000	135,000	140,000	50,000	55.56%
8140 PUBLIC LIABILITY CLAIMS	1,000	1,000	1,000	1,000	-	0.00%
8300 PLANNING STUDIES		-			-	-
8420 TAX REFUNDS	11,000	-			-	-
9700 CAPITAL EXPENDITURES	2,600	15,000		15,000	-	0.00%
9701 SMALL CAPITAL	-	-	-	-	-	-
9840 CONTINGENCY	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 166,600</u>	<u>\$ 144,000</u>	<u>\$ 164,000</u>	<u>\$ 190,000</u>	<u>\$ 46,000</u>	<u>31.94%</u>

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

DEPARTMENT: TRANSFERS TO OTHER FUNDS ACCOUNT NO.: 965



Budget Issues: Total budgeted Transfers to other Funds are \$1,029,000 which is the same as last fiscal year.

Transfers to Major and Local Street Projects for street resurfacing are up to \$712,000 this fiscal year. Fourteen years ago the City Commission passed a resolution to transfer one and one-third mills from the general fund property tax millage to a separate street resurfacing capital account in the major and local street funds. The Major Street Fund will receive \$412,000 and the Local Street Fund will receive \$300,000 of the resurfacing money. In addition the General Fund is budgeted to transfer \$317,000 to the Local Street Fund to support operations.

FY 2012/13 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>965 TRANSFER TO OTHER FUNDS</u>						
9800 TRANS TO MAJOR STREET	\$ -	\$ -	\$ -	\$ -	\$ -	-
9810 TRANS TO LOCAL STREET	317,000	317,000	317,000	317,000	-	0.00%
9820 TRANSFER TO WATER/SEW	150,000	-	-	-	-	-
9840 TRANSFER TO MUN COMPLEX	-	-	-	-	-	-
9860 TRANSFER TO MERF	-	-	-	-	-	-
9945 TRANSFER TO STREETS BUILDING	-	-	-	-	-	-
9920 TRANS TO MAJOR STREET	500,000	412,000	412,000	412,000	-	0.00%
9930 TRANS TO LOCAL STREET	<u>200,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	-	<u>0.00%</u>
DEPARTMENT TOTALS:	<u>\$ 1,167,000</u>	<u>\$ 1,029,000</u>	<u>\$ 1,029,000</u>	<u>\$ 1,029,000</u>	<u>\$ -</u>	<u>0.00%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

**101 GENERAL FUND
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>TOTAL EXPENSES</u>						
TOTAL EXPENSES:	<u>\$ 9,901,700</u>	<u>\$ 10,019,800</u>	<u>\$ 9,958,400</u>	<u>\$ 10,148,200</u>	<u>\$ 128,400</u>	<u>1.28%</u>

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

STREET FUNDS

The financial condition of the Street Funds has a direct affect on the General Fund as the City has traditionally supported the Street Fund operations with General Fund monies. The City has 48.3 miles of Major and Local streets. A decline in the condition of these streets can have many effects including property values, business activity and operating expenditures. In FYE 6/30/1997, the City increased the General Fund millage rate by .5 mills to fund one and one-third mills of property tax revenues annually towards street construction. In FYE 6/30/2013 this transfer from the General Fund totals \$712,000, of which \$412,000 will go to the Major Street Fund and \$300,000 to the Local Street Fund.

FUND: MAJOR STREET FUND

FUND NO.: 202



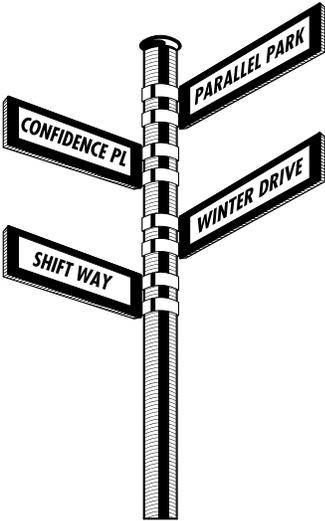
Budget Issues: Due to uncertainty related to snow levels and related snow removal payments, intergovernmental revenues only includes gas and weight tax payments. Budgeted expenditures for the Major Street Fund are \$920,700 which is \$157,600 more than last fiscal year. The majority of the increase is the result of additional planned capital expenditures over last fiscal year. This will be the third year of engineering activity being accounted for in this fund.

The budget also includes a transfer out of \$276,000 for the debt service payment required on the Wealthy Streetscape project bonds.

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

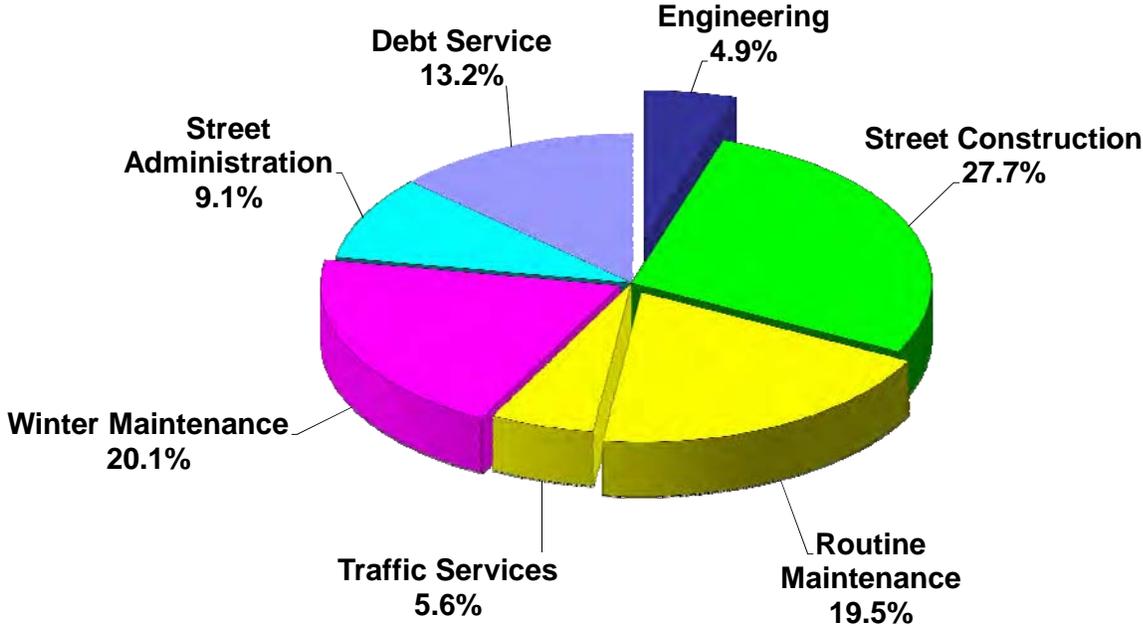
FUND: LOCAL STREET FUND

FUND NO.: 203

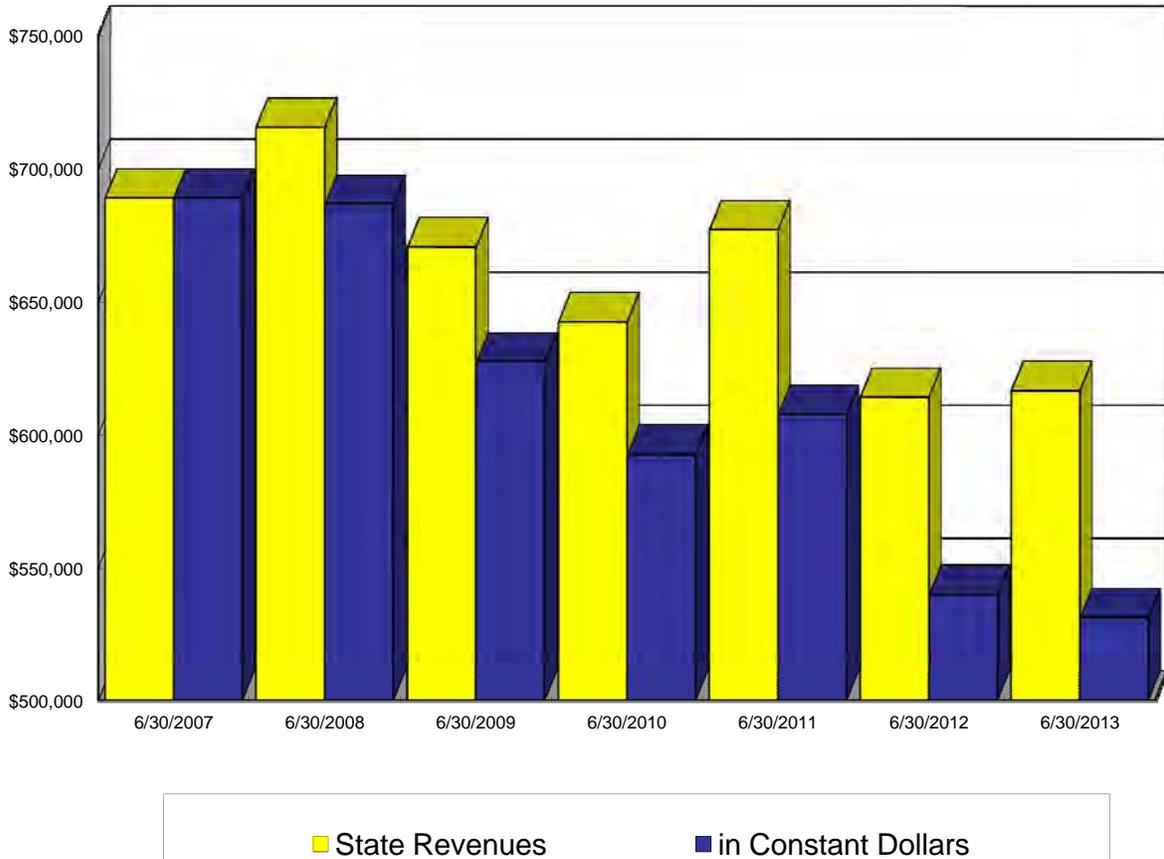


Budget Issues: Due to uncertainty related to snow levels and related snow removal payments, intergovernmental revenues only includes gas and weight tax payments. Budgeted expenditures for the Local Street Fund are \$898,300 which is \$56,400 more than last fiscal year. The major increase is primarily the result planned capital expenditures related to the Reeds Lake Trail improvements and Traffic Services activities being added to the fund. This will be the third year of engineering activity being accounted for in this fund.

Street Fund Expenditures
\$2,095,000



State Revenues Street Funds



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
State Revenues	\$688,832	\$715,432	\$670,459	\$642,300	\$676,800	\$614,000	\$616,400
State Revenues in Constant Dollars	\$688,832	\$686,595	\$627,183	\$592,528	\$607,540	\$539,938	\$531,227

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

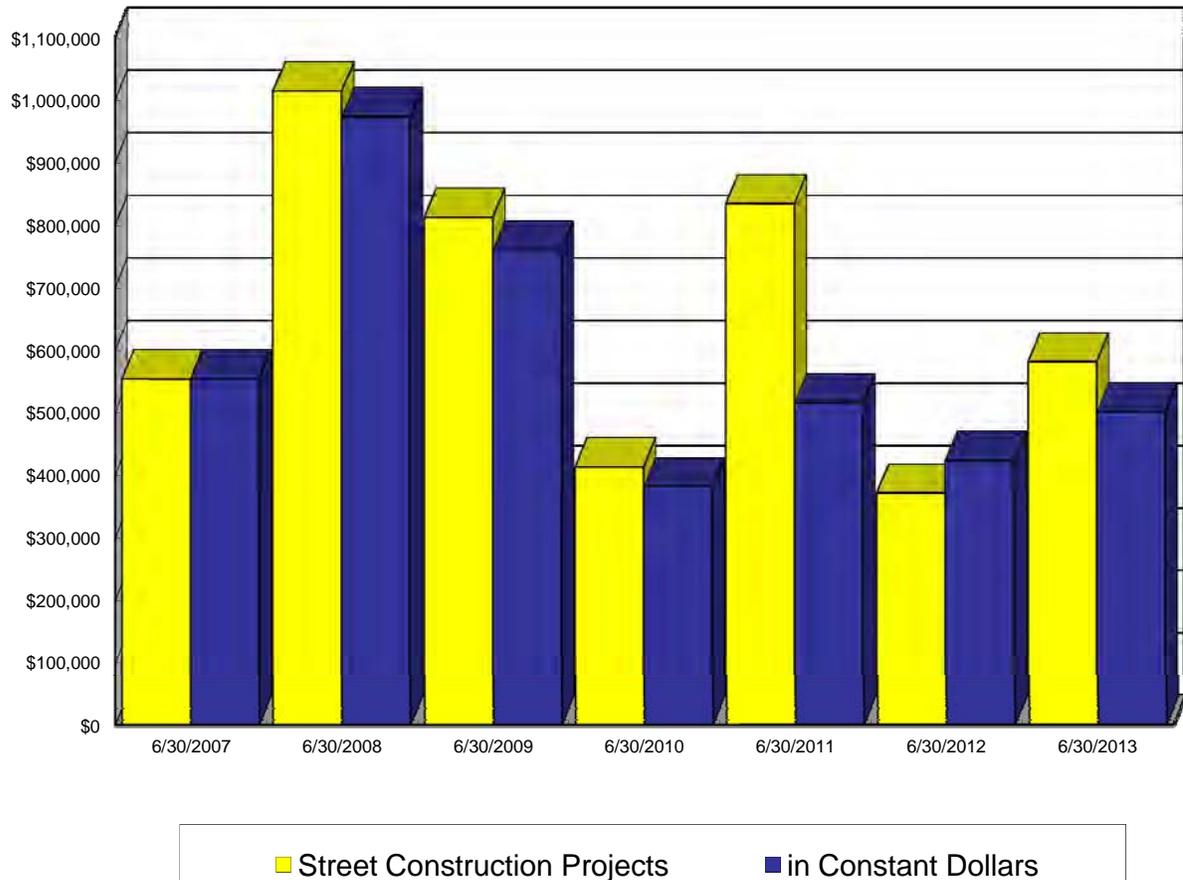
Formula: State revenues in constant dollars.

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

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

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

Street Construction Projects Street Funds



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Estimate 6/30/2012	Budget 6/30/2013
Street Construction Projects	\$553,013	\$1,012,696	\$810,957	\$411,992	\$833,140	\$370,300	\$580,000
Street Construction Projects in Constant Dollars	\$553,013	\$971,877	\$758,613	\$380,066	\$514,811	\$422,102	\$499,856

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 affects on business activity, property value and operating expenditures. Deferring resurfacing projects can create significant unfunded liabilities. In general, resurfacing costs should remain relatively stable in constant dollars.

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

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

202 MAJOR STREET FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 549,839	\$ 483,905	\$ 475,471	\$ 455,300	\$ 445,900	\$ 446,600	\$ -
Expenditures	<u>847,878</u>	<u>490,087</u>	<u>705,353</u>	<u>763,100</u>	<u>509,900</u>	<u>920,700</u>	<u>-</u>
Revenues over (under) expenditures	(298,039)	(6,182)	(229,882)	(307,800)	(64,000)	(474,100)	-
Transfers in	410,000	760,621	510,000	422,000	422,000	422,000	-
Transfers out	<u>(280,000)</u>	<u>(280,000)</u>	<u>(273,946)</u>	<u>(280,000)</u>	<u>(279,000)</u>	<u>(276,000)</u>	<u>-</u>
Changes in fund balance	(168,039)	474,439	6,172	(165,800)	79,000	(328,100)	-
Beginning fund balance	<u>325,335</u>	<u>157,296</u>	<u>631,735</u>	<u>637,907</u>	<u>637,907</u>	<u>716,907</u>	<u>388,807</u>
Ending fund balance	<u>\$ 157,296</u>	<u>\$ 631,735</u>	<u>\$ 637,907</u>	<u>\$ 472,107</u>	<u>\$ 716,907</u>	<u>\$ 388,807</u>	<u>\$ 716,907</u>
Fund balance as a % of expenditures (Including Transfers)	13.95%	82.03%	65.14%	45.26%	90.87%	32.49%	
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance unreserved/undesignated	<u>\$ 157,296</u>	<u>\$ 631,735</u>	<u>\$ 637,907</u>	<u>\$ 472,107</u>	<u>\$ 716,907</u>	<u>\$ 388,807</u>	<u>\$ 716,907</u>
Fund balance unreserved/undesignated as a percentage of expenditures (Including Transfers)	13.95%	82.03%	65.14%	45.26%	90.87%	32.49%	

CITY OF EAST GRAND RAPIDS

MAJOR STREET FUND BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
INTERGOVERNMENT PROGRAMS	\$ 475,000	\$ 454,500	\$ 445,000	\$ 446,600	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
INTEREST AND RENTS	500	800	900	-	-
TOTAL REVENUES	<u>475,500</u>	<u>455,300</u>	<u>445,900</u>	<u>446,600</u>	<u>-</u>
<u>EXPENDITURES</u>					
ENGINEERING	43,000	54,300	44,600	51,000	-
STREET CONSTRUCTION	177,100	180,000	-	330,000	-
ROUTINE MAINTENANCE	121,800	127,500	113,900	135,600	-
TRAFFIC SERVICES	50,900	92,000	66,300	109,000	-
WINTER MAINTENANCE	202,700	218,100	192,000	201,500	-
STREET ADMINISTRATION	109,900	91,200	93,100	93,600	-
TOTAL EXPENDITURES	<u>705,400</u>	<u>763,100</u>	<u>509,900</u>	<u>920,700</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(229,900)	(307,800)	(64,000)	(474,100)	-
TRANSFERS FROM OTHER FUNDS	510,000	422,000	422,000	422,000	-
TRANSFERS TO OTHER FUNDS	(273,900)	(280,000)	(279,000)	(276,000)	-
NET CHANGE IN FUND BALANCE	6,200	(165,800)	79,000	(328,100)	-
BEGINNING FUND BALANCE	<u>631,700</u>	<u>637,900</u>	<u>637,900</u>	<u>716,900</u>	<u>716,900</u>
ENDING FUND BALANCE	<u>\$ 637,900</u>	<u>\$ 472,100</u>	<u>\$ 716,900</u>	<u>\$ 388,800</u>	<u>\$ 716,900</u>

FY 2012/13 BUDGET TOTAL REVENUES

202 MAJOR STREET FUND REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>539 INTERGOVERNMENT PROGRAMS</u>						
5470 MONIES REC'D FROM ST	\$ 475,000	\$ 454,500	\$ 445,000	\$ 446,600	\$ (7,900)	(1.74%)
5480 MONIES REC'D FROM GR	-	-	-	-	-	-
5520 FEDERAL REVENUE	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 475,000</u>	<u>\$ 454,500</u>	<u>\$ 445,000</u>	<u>\$ 446,600</u>	<u>\$ (7,900)</u>	<u>(1.74%)</u>
<u>600 CHARGES FOR CURRENT SERVICES</u>						
6640 MISC OPERATING REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	-
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>-</u>				
<u>664 INTEREST AND RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ 500	\$ 800	\$ 900	\$ -	\$ (800)	(100.00%)
DEPARTMENT TOTALS:	<u>\$ 500</u>	<u>\$ 800</u>	<u>\$ 900</u>	<u>\$ -</u>	<u>\$ (800)</u>	<u>(100.00%)</u>
<u>699 OPERATING TRANSFERS IN</u>						
6810 TRANSFER FROM GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	-
6870 TRANS FROM SPEC ASSES	10,000	10,000	10,000	10,000	-	0.00%
6902 TRANSFER FROM STREETSCAF	-	-	-	-	-	-
6950 TRANS FROM GF FOR PRO	500,000	412,000	412,000	412,000	-	0.00%
DEPARTMENT TOTALS:	<u>\$ 510,000</u>	<u>\$ 422,000</u>	<u>\$ 422,000</u>	<u>\$ 422,000</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 985,500</u>	<u>\$ 877,300</u>	<u>\$ 867,900</u>	<u>\$ 868,600</u>	<u>\$ (8,700)</u>	<u>(0.99%)</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

202 MAJOR STREET FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>447 ENGINEERING</u>						
7060 SALARIES & WAGES PERM	\$ 28,700	\$ 29,500	\$ 24,000	\$ 28,000	\$ (1,500)	(5.08%)
7090 SALARIES & WAGES OVT	400	2,000	2,800	3,000	1,000	50.00%
7150 EMPLOYER SOCIAL SEC	600	2,500	2,100	2,400	(100)	(4.00%)
7160 WORKERS' COMPENSATION	-	100		100	-	0.00%
7170 HEALTH CARE	8,000	11,500	11,000	11,500	-	0.00%
7190 PENSION	-	4,500	3,200	3,500	(1,000)	(22.22%)
7400 OPERATING SUPPLIES	-	1,000	200	200	(800)	(80.00%)
8010 CONTRACTUAL SERVICES	800	800	800	800	-	0.00%
9470 AUTO EXPENSE	-	2,000		1,000	(1,000)	(50.00%)
9550 MISCELLANEOUS EXPENSE	-	200	300	300	100	50.00%
9570 PROFESSIONAL DEVELOPMEN	-	200	200	200	-	0.00%
9700 CAPITAL EXPENDITURES	4,500	-			-	-
DEPARTMENT TOTALS:	<u>\$ 43,000</u>	<u>\$ 54,300</u>	<u>\$ 44,600</u>	<u>\$ 51,000</u>	<u>\$ (3,300)</u>	<u>(6.08%)</u>
<u>451 STREET CONSTRUCTION</u>						
9730 STREET CONSTRUCTION	\$ 177,100	\$ 180,000	\$ -	\$ 330,000	\$ 150,000	83.33%
DEPARTMENT TOTALS:	<u>\$ 177,100</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ 330,000</u>	<u>\$ 150,000</u>	<u>83.33%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

202 MAJOR STREET FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>463 ROUTINE MAINTENANCE</u>						
7060 SALARIES & WAGES PERM	\$ 56,700	\$ 32,900	\$ 42,000	\$ 36,000	\$ 3,100	9.42%
7070 SALARIES & WAGES TEMP	-	-			-	-
7090 SALARIES & WAGES OVT	1,200	1,500	1,500	1,500	-	0.00%
7150 EMPLOYER SOCIAL SEC	4,600	2,600	3,500	3,000	400	15.38%
7160 WORKERS' COMPENSATION	1,900	1,600	600	600	(1,000)	(62.50%)
7170 HEALTH CARE	9,700	14,100	12,000	12,000	(2,100)	(14.89%)
7190 PENSION	-	3,800	1,000	1,500	(2,300)	(60.53%)
7400 OPERATING SUPPLIES	13,900	11,000	12,300	21,000	10,000	90.91%
9300 REPAIRS & MAINTENANCE	-	10,000	-		(10,000)	(100.00%)
9470 AUTO EXPENSE	33,700	35,000	35,000	45,000	10,000	28.57%
9700 CAPITAL EXPENDITURES	100	15,000	6,000	15,000	-	0.00%
9701 SMALL CAPITAL	-	-	-	-	-	-
9840 CONTINGENCY	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 121,800</u>	<u>\$ 127,500</u>	<u>\$ 113,900</u>	<u>\$ 135,600</u>	<u>\$ 8,100</u>	<u>6.35%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

**202 MAJOR STREET FUND
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>474 TRAFFIC SERVICES</u>						
7060 SALARIES & WAGES PERM				\$ 1,500	\$ 1,500	-
7090 SALARIES & WAGES OVT			\$ 500	\$ 500	\$ 500	-
7150 EMPLOYER SOCIAL SEC			\$ 500	\$ 100	\$ 100	-
7160 WORKERS' COMPENSATION			\$ 300	\$ -	\$ -	-
7170 HEALTH CARE			\$ 1,000	\$ 300	\$ 300	-
7190 PENSION			\$ 500	\$ 100	\$ 100	-
7400 OPERATING SUPPLIES	\$ 14,900	\$ 14,000	\$ 14,000	\$ 7,000	\$ (7,000)	(50.00%)
8010 CONTRACTUAL SERVICES	36,000	28,000	49,500	49,500	21,500	76.79%
9700 CAPITAL EXPENDITURES	-	50,000		50,000	-	0.00%
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 50,900	\$ 92,000	\$ 66,300	\$ 109,000	\$ 17,000	18.48%
<u>478 WINTER MAINTENANCE</u>						
7040 ON-CALL PAY	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	-
7060 SALARIES & WAGES PERM	\$ 57,400	\$ 61,000	\$ 61,000	\$ 61,000	\$ -	0.00%
7070 SALARIES & WAGES TEMP	-	-			-	-
7090 SALARIES & WAGES OVT	10,600	14,000	6,000	14,000	-	0.00%
7150 EMPLOYER SOCIAL SEC	5,100	5,800	5,500	6,000	200	3.45%
7160 WORKER'S COMPENSATION	2,300	3,700	1,500	1,500	(2,200)	(59.46%)
7170 HEALTH CARE	9,900	26,400	30,000	30,000	3,600	13.64%
7190 PENSION	6,600	8,200	8,000	8,000	(200)	(2.44%)
7400 OPERATING SUPPLIES	52,700	50,000	45,000	33,500	(16,500)	(33.00%)
9470 AUTO EXPENSE	58,100	49,000	35,000	45,000	(4,000)	(8.16%)
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 202,700	\$ 218,100	\$ 192,000	\$ 201,500	\$ (16,600)	(7.61%)

FY 2012/13 BUDGET TOTAL EXPENDITURES

**202 MAJOR STREET FUND
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>483 STREET ADMINISTRATION</u>						
7060 SALARIES & WAGES PERM	\$ 55,100	\$ 54,200	\$ 55,000	\$ 55,000	\$ 800	1.48%
7090 SALARIES & WAGES OVT	2,100	2,000	2,500	2,500	500	25.00%
7150 EMPLOYER SOCIAL SEC	4,400	4,300	4,500	4,500	200	4.65%
7160 WORKER'S COMPENSATION	1,000	1,700	400	400	(1,300)	(76.47%)
7170 HEALTH CARE	36,000	17,200	19,500	20,000	2,800	16.28%
7190 PENSION	8,600	9,000	8,500	8,500	(500)	(5.56%)
9470 AUTO EXPENSE	2,700	2,800	2,700	2,700	(100)	(3.57%)
9560 DUES & SUBSCRIPTIONS	-	-	-	-	-	-
9570 PROFESSIONAL DEVELOP	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 109,900</u>	<u>\$ 91,200</u>	<u>\$ 93,100</u>	<u>\$ 93,600</u>	<u>\$ 2,400</u>	<u>2.63%</u>
<u>965 TRANSFER TO OTHER FUNDS</u>						
9810 TRANS TO LOCAL STREET	\$ -	\$ -	\$ -	\$ -	\$ -	-
9900 TRANS TO DEBT SERVICE	<u>273,900</u>	<u>280,000</u>	<u>279,000</u>	<u>276,000</u>	<u>(4,000)</u>	<u>(1.43%)</u>
DEPARTMENT TOTALS:	<u>\$ 273,900</u>	<u>\$ 280,000</u>	<u>\$ 279,000</u>	<u>\$ 276,000</u>	<u>\$ (4,000)</u>	<u>(1.43%)</u>
TOTAL EXPENSES	<u>\$ 979,300</u>	<u>\$ 1,043,100</u>	<u>\$ 788,900</u>	<u>\$ 1,196,700</u>	<u>\$ 153,600</u>	<u>14.73%</u>

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

203 LOCAL STREET FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 356,992	\$ 397,511	\$ 435,772	\$ 186,500	\$ 170,500	\$ 171,300	\$ -
Expenditures	<u>1,003,950</u>	<u>789,574</u>	<u>1,210,198</u>	<u>841,900</u>	<u>944,600</u>	<u>898,300</u>	<u>-</u>
Revenues over (under) expenditures	(646,958)	(392,063)	(774,426)	(655,400)	(774,100)	(727,000)	-
Transfers in	719,000	347,384	526,000	626,000	626,000	626,000	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in fund balance	72,042	(44,679)	(248,426)	(29,400)	(148,100)	(101,000)	-
Beginning fund balance	<u>806,898</u>	<u>878,940</u>	<u>834,261</u>	<u>585,835</u>	<u>585,835</u>	<u>437,735</u>	<u>437,735</u>
Ending fund balance	<u>\$ 878,940</u>	<u>\$ 834,261</u>	<u>\$ 585,835</u>	<u>\$ 556,435</u>	<u>\$ 437,735</u>	<u>\$ 336,735</u>	<u>\$ 437,735</u>
Fund balance as a % of expenditures	87.55%	105.66%	48.41%	66.09%	46.34%	37.49%	
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance unreserved/undesignated	<u>\$ 878,940</u>	<u>\$ 834,261</u>	<u>\$ 585,835</u>	<u>\$ 556,435</u>	<u>\$ 437,735</u>	<u>\$ 336,735</u>	<u>\$ 437,735</u>
Fund balance unreserved/undesignated as a percentage of expenditures	87.55%	105.66%	48.41%	66.09%	46.34%	37.49%	

CITY OF EAST GRAND RAPIDS

LOCAL STREET FUND BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
INTERGOVERNMENT PROGRAMS	\$ 201,800	\$ 183,500	\$ 169,000	\$ 169,800	\$ -
CHARGES FOR CURRENT SERVICES	230,300	-	-	-	-
INTEREST AND RENTS	3,700	3,000	1,500	1,500	-
TOTAL REVENUES	<u>435,800</u>	<u>186,500</u>	<u>170,500</u>	<u>171,300</u>	<u>-</u>
<u>EXPENDITURES</u>					
ENGINEERING	43,000	54,200	43,700	51,500	-
STREET CONSTRUCTION	656,100	300,000	370,300	250,000	-
ROUTINE MAINTENANCE	196,000	190,300	229,400	272,400	-
TRAFFIC SERVICES	-	-	-	8,500	-
WINTER MAINTENANCE	205,200	206,000	207,800	219,500	-
STREET ADMINISTRATION	109,900	91,400	93,400	96,400	-
TOTAL EXPENDITURES	<u>1,210,200</u>	<u>841,900</u>	<u>944,600</u>	<u>898,300</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(774,400)	(655,400)	(774,100)	(727,000)	-
TRANSFERS FROM OTHER FUNDS	526,000	626,000	626,000	626,000	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(248,400)	(29,400)	(148,100)	(101,000)	-
BEGINNING FUND BALANCE	<u>834,200</u>	<u>585,800</u>	<u>585,800</u>	<u>437,700</u>	<u>437,700</u>
ENDING FUND BALANCE	<u>\$ 585,800</u>	<u>\$ 556,400</u>	<u>\$ 437,700</u>	<u>\$ 336,700</u>	<u>\$ 437,700</u>

FY 2012/13 BUDGET TOTAL REVENUES

203 LOCAL STREET FUND REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>539 INTERGOVERNMENT PROGRAMS</u>						
5470 MONIES REC'D FROM ST	\$ 201,800	\$ 183,500	\$ 169,000	\$ 169,800	\$ (13,700)	(7.47%)
5520 FEDERAL REVENUE	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 201,800</u>	<u>\$ 183,500</u>	<u>\$ 169,000</u>	<u>\$ 169,800</u>	<u>\$ (13,700)</u>	<u>(7.47%)</u>
<u>600 CHARGES FOR CURRENT SERVICE</u>						
6540 MISC. OPERATING INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	-
6550 DONATIONS BIKE TRAIL I	-	-	-	-	-	-
6590 DONATIONS BIKE TRAIL II	230,300	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 230,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>664 INTEREST AND RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ 3,700	\$ 3,000	\$ 1,500	\$ 1,500	\$ (1,500)	(50.00%)
DEPARTMENT TOTALS:	<u>\$ 3,700</u>	<u>\$ 3,000</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ (1,500)</u>	<u>(50.00%)</u>
<u>699 OPERATING TRANSFER IN</u>						
6810 TRANSFER FROM GENERAL	\$ 317,000	\$ 317,000	\$ 317,000	\$ 317,000	\$ -	0.00%
6870 TRANSFER FROM SPEC	9,000	9,000	9,000	9,000	-	0.00%
6820 TRANS FROM MAJOR ST	-	-	-	-	-	-
6950 TRANS FROM GF FOR PRO	200,000	300,000	300,000	300,000	-	0.00%
DEPARTMENT TOTALS:	<u>\$ 526,000</u>	<u>\$ 626,000</u>	<u>\$ 626,000</u>	<u>\$ 626,000</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 961,800</u>	<u>\$ 812,500</u>	<u>\$ 796,500</u>	<u>\$ 797,300</u>	<u>\$ (15,200)</u>	<u>(1.87%)</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

203 LOCAL STREET FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>451 STREET CONSTRUCTION</u>						
9730 STREET CONSTRUCTION	\$ 129,400	\$ 300,000	\$ 364,500	\$ 250,000	\$ (50,000)	(16.67%)
9740 BIKE TRAIL PHASE I	-	-	-	-	-	-
9750 BIKE TRAIL PHASE II	<u>526,700</u>	<u>-</u>	<u>5,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ 656,100</u>	<u>\$ 300,000</u>	<u>\$ 370,300</u>	<u>\$ 250,000</u>	<u>\$ (50,000)</u>	<u>(16.67%)</u>
<u>447 ENGINEERING</u>						
7060 SALARIES & WAGES PERM	\$ 28,700	\$ 29,500	\$ 23,000	\$ 28,000	\$ (1,500)	(5.08%)
7070 SALARIES & WAGES TEMP	-	-	-	-	-	-
7090 SALARIES & WAGES OVT	400	2,000	2,800	3,000	1,000	50.00%
7150 EMPLOYER SOCIAL SEC	600	2,400	2,000	2,500	100	4.17%
7160 WORKERS' COMPENSATION	-	100	-	-	(100)	(100.00%)
7170 HEALTH CARE	8,000	11,500	11,000	11,500	-	0.00%
7190 PENSION	-	4,600	3,400	4,000	(600)	(13.04%)
7400 OPERATING SUPPLIES	-	1,000	200	200	(800)	(80.00%)
8010 CONTRACTUAL SERVICES	800	800	800	800	-	0.00%
9470 AUTO EXPENSE	-	1,900	-	1,000	(900)	(47.37%)
9550 MISCELLANEOUS EXPENSE	-	200	300	300	100	50.00%
9570 PROFESSIONAL DEVELOPMEN	-	200	200	200	-	0.00%
9700 CAPTIAL EXPENDITURES	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ 43,000</u>	<u>\$ 54,200</u>	<u>\$ 43,700</u>	<u>\$ 51,500</u>	<u>\$ (2,700)</u>	<u>(4.98%)</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

**203 LOCAL STREET FUND
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>474 TRAFFIC SERVICES</u>						
7060 SALARIES & WAGES PERM	\$ -	-	-	\$ 1,500	\$ 1,500	-
7090 SALARIES & WAGES OVT	-	-	-	\$ 500	\$ 500	-
7150 EMPLOYER SOCIAL SEC	-	-	-	\$ 200	\$ 200	-
7160 WORKERS' COMPENSATION	-	-	-	\$ -	\$ -	-
7170 HEALTH CARE	-	-	-	\$ 200	\$ 200	-
7190 PENSION	-	-	-	\$ 100	\$ 100	-
7400 OPERATING SUPPLIES	-	-	-	\$ 6,000	\$ 6,000	-
8010 CONTRACTUAL SERVICES	-	-	-	-	\$ -	-
9700 CAPITAL EXPENDITURES	-	-	-	-	\$ -	-
9701 SMALL CAPITAL	-	-	-	-	\$ -	-
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ 8,500	\$ 8,500	-

FY 2012/13 BUDGET TOTAL EXPENDITURES

203 LOCAL STREET FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>463 ROUTINE MAINTENANCE</u>						
7060 SALARIES & WAGES PERM	\$ 56,700	\$ 33,300	\$ 50,000	\$ 39,000	\$ 5,700	17.12%
7070 SALARIES & WAGES TEMP	-	-			-	-
7090 SALARIES & WAGES OVT	1,400	1,500	2,000	1,500	-	0.00%
7150 EMPLOYER SOCIAL SEC	4,600	2,700	4,000	3,100	400	14.81%
7160 WORKERS' COMPENSATION	1,900	1,700	600	600	(1,100)	(64.71%)
7170 HEALTH CARE	9,700	14,300	13,000	14,000	(300)	(2.10%)
7190 PENSION	-	3,800	1,000	1,200	500	13.16%
7400 OPERATING SUPPLIES	11,800	13,000	12,300	11,000	(2,000)	(15.38%)
8010 CONTRACTUAL SERVICES	-	-	-	10,000	10,000	-
9300 REPAIRS & MAINTENANCE	-	10,000	1,000	-	(10,000)	(100.00%)
9350 SIDEWALK REPLACEMENT	76,200	75,000	108,600	137,000	62,000	82.67%
9470 AUTO EXPENSE	33,700	35,000	35,000	50,000	15,000	42.86%
9700 CAPTIAL EXPENDITURES	-	-	1,900	5,000	5,000	-
DEPARTMENT TOTALS:	<u>\$ 196,000</u>	<u>\$ 190,300</u>	<u>\$ 229,400</u>	<u>\$ 272,400</u>	<u>\$ 82,100</u>	<u>43.14%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

203 LOCAL STREET FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>478 WINTER MAINTENANCE</u>						
7060 SALARIES & WAGES PERM	\$ 57,000	\$ 46,000	\$ 60,500	\$ 61,000	\$ 15,000	32.61%
7070 SALARIES & WAGES TEMP	-	-			-	-
7090 SALARIES & WAGES OVT	10,500	14,000	6,000	14,000	-	0.00%
7150 EMPLOYER SOCIAL SEC	5,000	4,600	5,600	5,800	1,200	26.09%
7160 WORKERS' COMPENSATION	2,200	3,000	1,200	1,200	(1,800)	(60.00%)
7170 HEALTH CARE	9,900	26,200	38,000	40,000	13,800	52.67%
7190 PENSION	6,600	8,200	8,000	10,000	1,800	21.95%
7400 OPERATING SUPPLIES	53,200	50,000	45,000	33,500	(16,500)	(33.00%)
9470 AUTO EXPENSE	60,800	54,000	40,000	50,000	(4,000)	(7.41%)
9700 CAPITAL EXPENDITURES	-	-	3,500	4,000	4,000	-
9701 SMALL CAPITAL	-	-			-	-
DEPARTMENT TOTALS:	<u>\$ 205,200</u>	<u>\$ 206,000</u>	<u>\$ 207,800</u>	<u>\$ 219,500</u>	<u>\$ 13,500</u>	<u>6.55%</u>

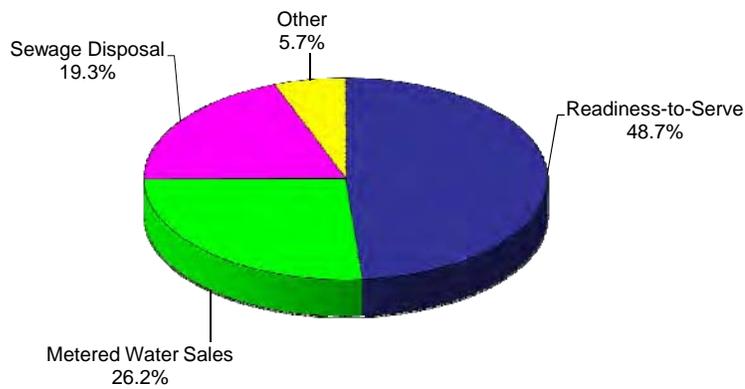
FY 2012/13 BUDGET TOTAL EXPENDITURES

203 LOCAL STREET FUND EXPENDITURES

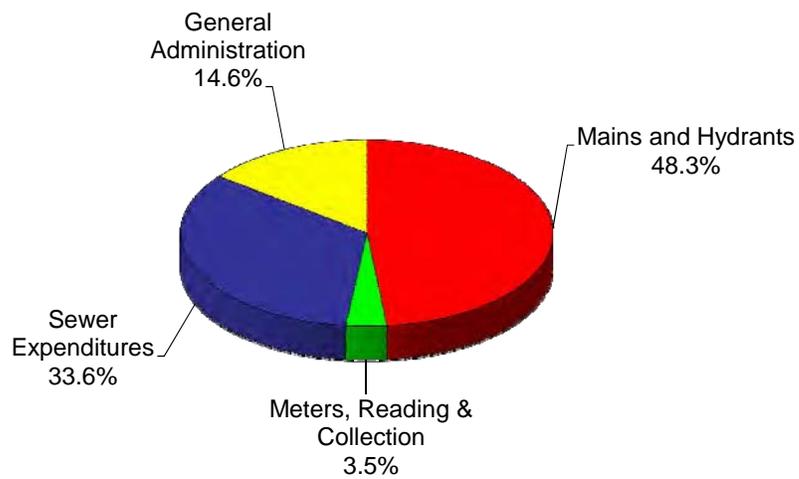
Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>483 STREET ADMINISTRATION</u>						
7060 SALARIES & WAGES PERM	\$ 55,100	\$ 54,200	\$ 55,000	\$ 55,000	\$ 800	1.48%
7090 SALARIES & WAGES OVT	2,100	2,000	2,500	2,500	500	25.00%
7150 EMPLOYER SOCIAL SEC	4,400	4,300	4,500	4,500	200	4.65%
7160 WORKERS' COMPENSATION	1,000	1,700	400	400	(1,300)	(76.47%)
7170 HEALTH CARE	36,000	17,200	19,500	20,000	2,800	16.28%
7190 PENSION	8,600	9,000	8,500	9,000	-	0.00%
9470 AUTO EXPENSE	2,700	3,000	3,000	5,000	2,000	66.67%
9560 DUES & SUBSCRIPTIONS	-	-	-	-	-	-
9570 PROFESSIONAL DEVELOP	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 109,900</u>	<u>\$ 91,400</u>	<u>\$ 93,400</u>	<u>\$ 96,400</u>	<u>\$ 5,000</u>	<u>5.47%</u>
TOTAL EXPENSES	<u>\$ 1,210,200</u>	<u>\$ 841,900</u>	<u>\$ 944,600</u>	<u>\$ 898,300</u>	<u>\$ 56,400</u>	<u>6.70%</u>

WATER AND SEWER FUND

Water and Sewer Fund Revenues \$3,620,800



Water and Sewer Fund Expenditures \$3,840,500

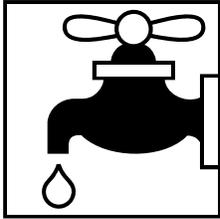


**CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION**

FUND: WATER & SEWER

FUND NO.: 592

Budget Issues:



Total revenues budgeted for the Water and Sewer Fund for 2012/2013 are 3,620,800 which is \$315,200 more than budgeted the previous fiscal year. The increase is due to the \$10 monthly rate increase for the water readiness-to-serve base rate (established 10/1/11). The reimbursement from Blodgett Hospital for the storm sewer separator project was carried over from the previous fiscal year.

There are no proposed changes to the water readiness-to-serve rate or the water and sewer commodity rates for FYE 6/30/2013. The water readiness-to-serve rate is currently \$31.67, the water commodity rate is \$2.45 per thousand gallons and sewer commodity rate is \$2.55 per thousand gallons. As you will recall, the water readiness to serve rate was increase by \$10 per month effective 10/1/2011 and the current rate study anticipates the rates to be sufficient. The commodity rates should again be reviewed mid-year once the new rates are received from the City of Grand Rapids.

Total budgeted expenses for the Water and Sewer Fund for 2012-2013 are \$3,000,500 which is \$52,300 less than the previous fiscal year. There were many small variations from the previous year making up this difference.

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

592 WATER/SEWER FUND

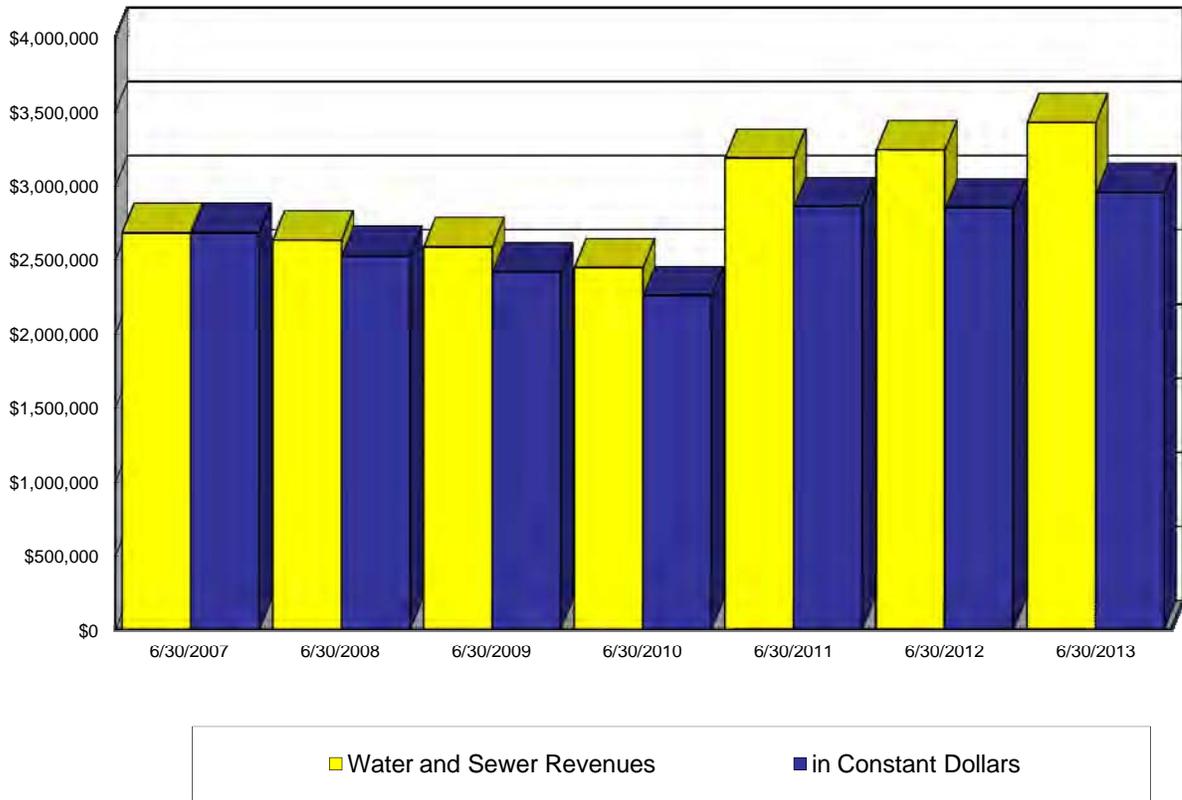
Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 2,581,563	\$ 2,441,687	\$ 3,234,300	\$ 3,305,600	\$ 3,289,000	\$ 3,470,800	\$ -
Expenses	<u>2,932,985</u>	<u>2,873,474</u>	<u>2,941,200</u>	<u>3,052,800</u>	<u>2,972,900</u>	<u>3,000,500</u>	<u>-</u>
Revenues over (under) expenses	(351,422)	(431,787)	293,100	252,800	316,100	470,300	-
Transfers							
Transfers in	-	-	150,000	-	-	150,000	-
Transfers out	<u>(300,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	(300,000)	(100,000)	150,000	-	-	150,000	-
Transaction included (excluded) above							
Depreciation/amortization	381,224	362,244	383,900	403,100	414,000	415,000	-
Capital asset purchases	(324,548)	(901,002)	(960,155)	(595,800)	(499,100)	(840,000)	-
Change in operating Assets & Liabilities		(16,959)	(57,471)				
Bond principal payments	<u>(90,944)</u>	<u>(92,800)</u>	<u>(96,512)</u>	<u>(99,500)</u>	<u>(99,300)</u>	<u>(142,000)</u>	<u>-</u>
Total other transactions	<u>(34,268)</u>	<u>(648,517)</u>	<u>(730,238)</u>	<u>(292,200)</u>	<u>(184,400)</u>	<u>(567,000)</u>	<u>-</u>
Changes in cash & investments	(685,690)	(1,180,304)	(287,138)	(39,400)	131,700	53,300	-
Beginning cash & investments	<u>2,210,852</u>	<u>1,525,162</u>	<u>344,858</u>	<u>57,720</u>	<u>57,720</u>	<u>189,420</u>	<u>189,420</u>
Ending cash & investments (estimated)	<u><u>\$ 1,525,162</u></u>	<u><u>\$ 344,858</u></u>	<u><u>\$ 57,720</u></u>	<u><u>\$ 18,320</u></u>	<u><u>\$ 189,420</u></u>	<u><u>\$ 242,720</u></u>	<u><u>\$ 189,420</u></u>
Cash and investment as a % of expenses	52.00%	12.00%	1.96%	0.60%	6.37%	8.09%	
Cash & investments							
Restricted							
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and investment unrestricted	<u><u>\$ 1,525,162</u></u>	<u><u>\$ 344,858</u></u>	<u><u>\$ 57,720</u></u>	<u><u>\$ 18,320</u></u>	<u><u>\$ 189,420</u></u>	<u><u>\$ 242,720</u></u>	<u><u>\$ 189,420</u></u>

CITY OF EAST GRAND RAPIDS

WATER/SEWER FUND BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
CHARGES FOR CURRENT SERVICES	\$ 3,179,701	\$ 3,102,200	\$ 3,236,000	\$ 3,420,800	\$ -
FINES AND FORFEITS	54,400	53,000	53,000	50,000	-
INTEREST AND RENTS	200	400	-	-	-
REIMBURSEMENTS	-	150,000	-	150,000	-
TOTAL REVENUES	<u>3,234,301</u>	<u>3,305,600</u>	<u>3,289,000</u>	<u>3,620,800</u>	<u>-</u>
<u>EXPENSES</u>					
SOURCE OF SUPPLY	952,300	950,000	950,000	-	-
MAINS AND HYDRANTS	318,600	416,000	357,000	1,314,500	-
METERS	63,300	53,400	55,200	63,200	-
METER READING AND COLLECTING	73,700	72,600	70,200	72,900	-
SEWER EXPENDITURES	1,001,900	1,013,700	982,500	989,900	-
GENERAL ADMINISTRATION	531,400	547,100	558,000	560,000	-
TOTAL EXPENSES	<u>2,941,200</u>	<u>3,052,800</u>	<u>2,972,900</u>	<u>3,000,500</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	293,101	252,800	316,100	620,300	-
TRANSFERS FROM OTHER FUNDS	150,000	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN EQUITY	443,101	252,800	316,100	620,300	-
<u>TRANSACTIONS INCLUDED (EXCLUDED ABOVE)</u>					
DEPRECIATION/AMORTIZATION	383,900	403,100	414,000	415,000	
CAPITAL ASSET PURCHASES	(960,155)	(777,500)	(499,100)	(840,000)	
BOND PRINCIPAL PAYMENTS	(96,512)	(99,296)	(99,300)	(142,000)	
CHANGE IN OPERATING ASSETS & LIAB.	(57,471)				
TOTAL OTHER TRANSACTIONS	<u>(730,238)</u>	<u>(473,696)</u>	<u>(184,400)</u>	<u>(567,000)</u>	<u>-</u>
CHANGE IN CASH & INVESTMENTS	(287,137)	(220,896)	131,700	53,300	-
BEGINNING CASH & INVESTMENTS	<u>344,858</u>	<u>57,721</u>	<u>57,721</u>	<u>189,421</u>	<u>189,421</u>
ENDING CASH & INVESTMENTS	<u>\$ 57,721</u>	<u>\$ (163,175)</u>	<u>\$ 189,421</u>	<u>\$ 242,721</u>	<u>\$ 189,421</u>

Revenues Water and Sewer Fund



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Estimate 6/30/2012	Budget 6/30/2013
W&S Revenues	\$2,677,220	\$2,628,896	\$2,581,563	\$2,441,687	\$3,179,700	\$3,236,000	\$3,420,800
W&S Revenues in Constant Dollars	\$2,677,220	\$2,522,933	\$2,414,933	\$2,252,479	\$2,854,309	\$2,845,669	\$2,948,118

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

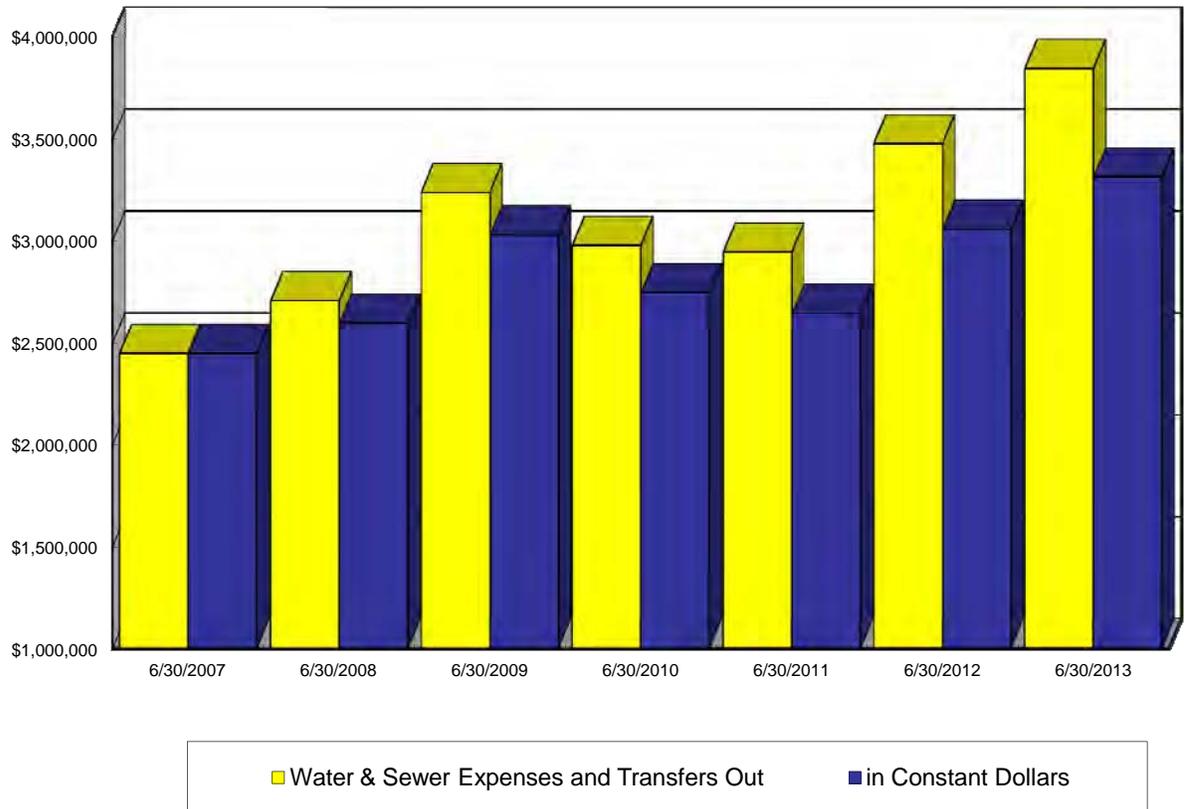
Formula: Water and sewer operating revenues in constant dollars.

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

Analysis: There will be some fluctuation given a wet/cool summer versus a hot/dry summer. Losses that resulted in declining levels of available cash and investments are being addressed through recent and current year rate increases. The \$10.00 readiness to serve fee increase implemented 10/1/11 has provided additional revenue to support on-going capital projects on an aging system.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

Expenses and Transfers Out Water and Sewer Fund



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Estimate 6/30/2012	Budget 6/30/2013
Water & Sewer Expenses & Transfers out	\$2,444,764	\$2,702,257	\$3,232,985	\$2,973,474	\$2,941,200	\$3,472,000	\$3,840,500
Water & Sewer Expenses & Transfers out in Constant Dollars	\$2,444,764	\$2,593,337	\$3,024,308	\$2,743,057	\$2,640,215	\$3,053,202	\$3,309,825

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

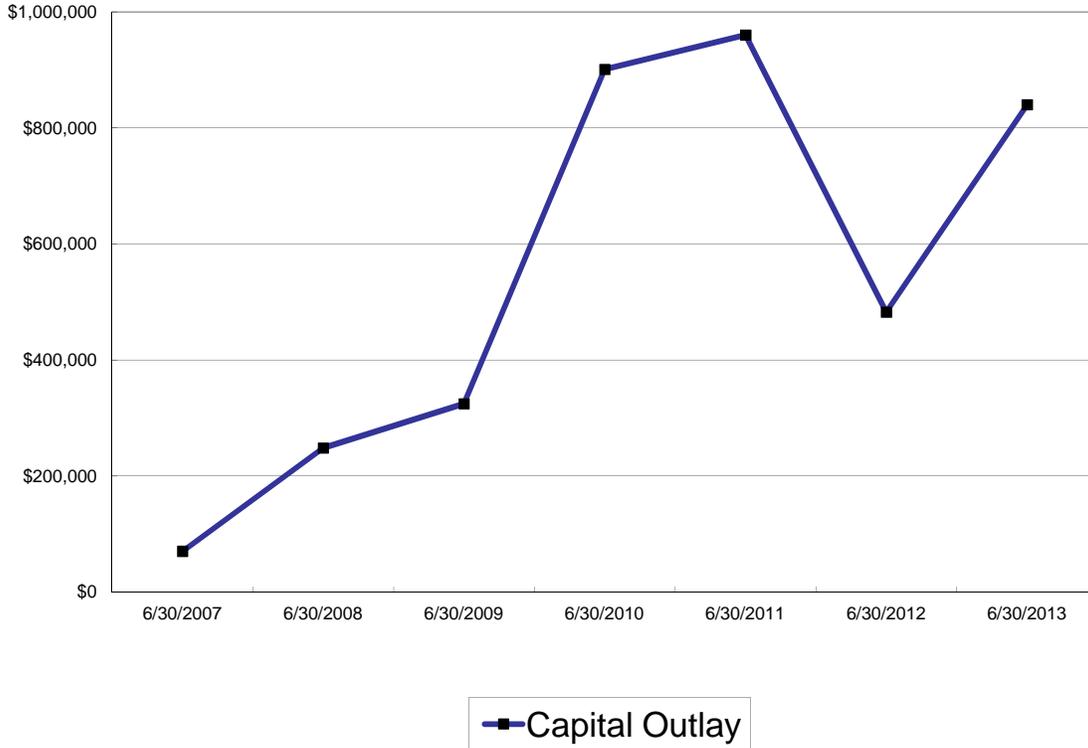
Formula: Water and sewer operating expenditures in constant dollars.

Description: Water and Sewer Fund expenses and transfers include depreciation costs while excluding capital improvement costs. Expenses and transfer out in constant dollars should remain relatively consistent over the years if the city is providing the same level of services and wholesale prices from the City of Grand Rapids do not substantially increase. However a sharp decrease in operating expenditures for a number of years could indicate the City is not keeping up with regular maintenance and could have a substantial unfunded liability in future years.

Analysis: Operating expenditures have increased significantly in recent years. This is due to increases in wholesale water and sewer rate increases from the City of Grand Rapids. The City of East Grand Rapids has had to raise commodity rates to residents to offset these increases. In addition \$300,000 and \$100,000 was transferred out of this fund in FYE 2009 and 2010 respectively to help fund the Streets and Utilities Building project.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

Capital Outlay Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Capital Outlay	\$70,309	\$248,293	\$324,548	\$901,002	\$960,155	\$482,600	\$840,000

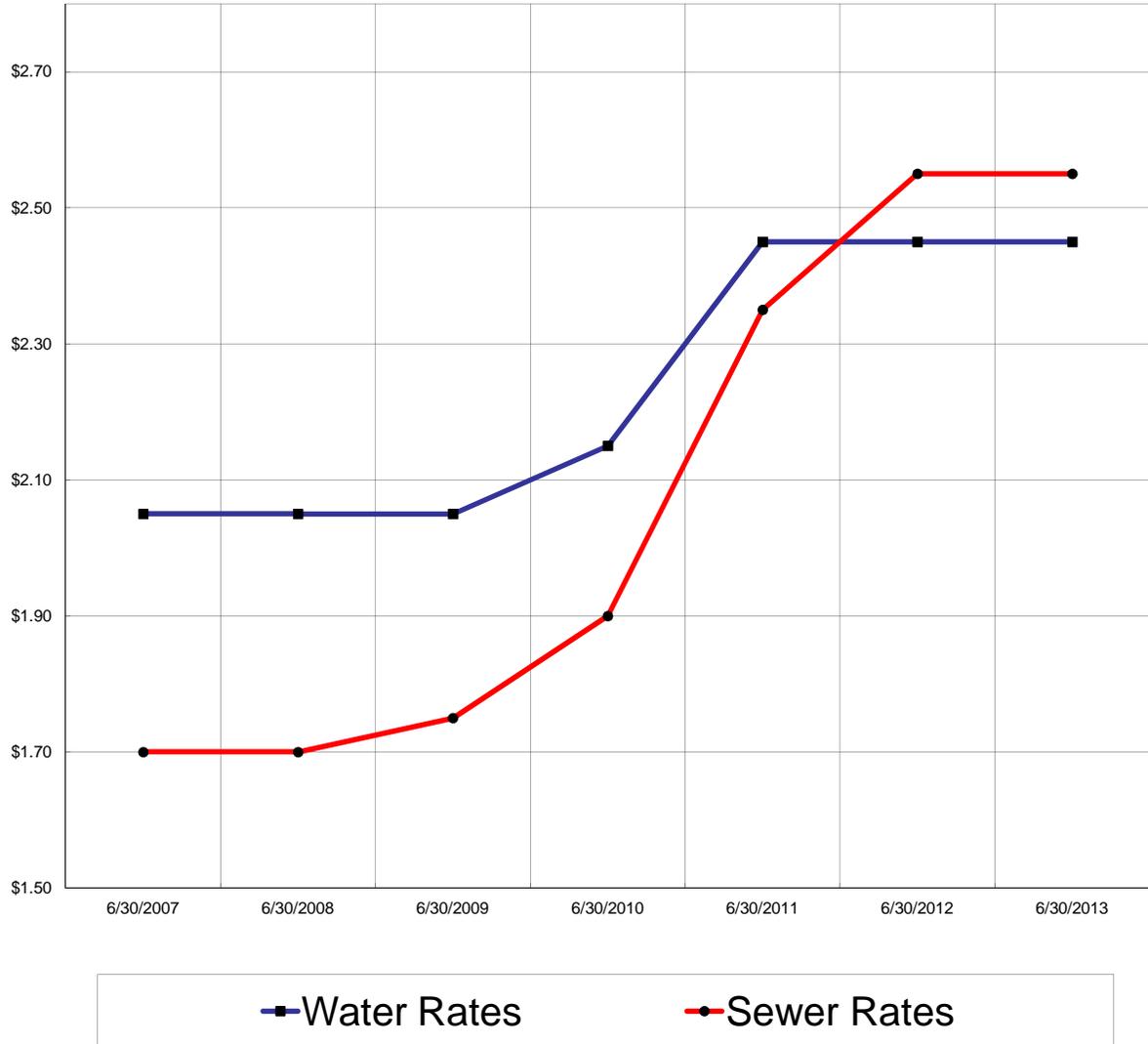
Warning Trend: A decline in capital outlay

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. In addition \$400,000 of capital money was transferred to help fund the construction of a new City Services Building. There were large projects completed in FYE 2010. The increased readiness-to-serve fee should provide approximately \$700,000 in capital funding each year based upon current revenues and expenses in the fund.

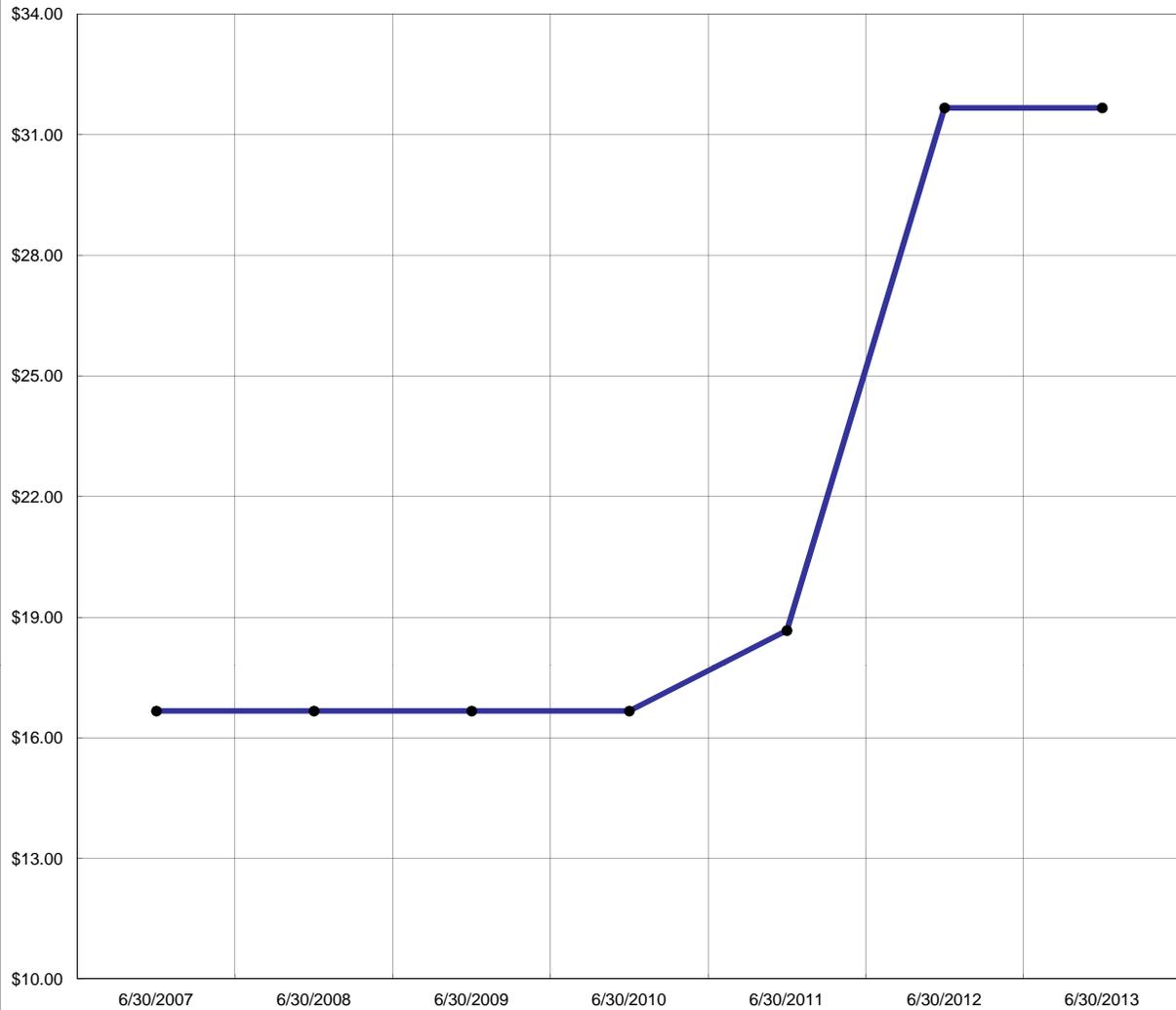
Water and Sewer Rates per thousand gallons



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Current 6/30/2012	Budget 6/30/2013
Water Rates	\$2.05	\$2.05	\$2.05	\$2.15	\$2.45	\$2.45	\$2.45
Sewer Rates	\$1.70	\$1.70	\$1.75	\$1.90	\$2.35	\$2.55	\$2.55

In FYE 2011 there was a \$.45 sewer rate increase and a \$.30 water rate increase to offset rate increases from the City of Grand Rapids for wholesale costs. In FYE 2012 there is a \$.20 sewer rate increase to help eliminate losses reported in the past several years.

Readiness-To-Serve Rates



—●— Readiness-to-serve Rates

	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Readiness-to-serve rates	\$16.67	\$16.67	\$16.67	\$16.67	\$18.67	\$31.67	\$31.67

The readiness-to-serve charges in the analysis are for the base readiness-to-serve charge for 0 - 7,000 gallons of consumption. In FYE 6/30/2000 a change is made in the way readiness-to-serve rates are computed. Beginning in FYE 6/30/2000 readiness-to-serve is based upon current month water usage with a base of \$16.67 for 7,000 gallons of usage. In FYE 6/30/2011 there was a \$2.00 per month increase on the base readiness-to-serve rate. The 2012 increase of \$3.00 in ready-to-serve per month will help reduce the effect of recent year losses recorded in the Water & Sewer Fund. On October 1st, 2012 there was a \$10.00 readiness-to-serve fee increase to fund capital improvement projects on aging infrastructure.

FY 2012/13 BUDGET TOTAL REVENUES

592 WATER/SEWER FUND REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>600 CHARGES FOR CURRENT SERVICES</u>						
5480 FEDERAL REVENUE	\$ 466,200	\$ -	\$ -	\$ -	\$ -	-
6400 WATER READINESS	1,165,900	1,335,000	1,565,000	1,762,800	427,800	32.04%
6420 METERED WATER SALES	888,700	1,000,000	935,000	950,000	(50,000)	(5.00%)
6460 SEWAGE DISPOSAL CHARGE	650,800	765,000	728,000	700,000	(65,000)	(8.50%)
6470 WATER TAPS & METER	2,300	2,000	4,000	4,000	2,000	100.00%
6540 MISC. OPERATING REVENUE	5,800	200	4,000	4,000	3,800	1900.00%
DEPARTMENT TOTALS:	<u>\$ 3,179,700</u>	<u>\$ 3,102,200</u>	<u>\$ 3,236,000</u>	<u>\$ 3,420,800</u>	<u>\$ 318,600</u>	<u>10.27%</u>
<u>655 FINES AND FORFEITS</u>						
6570 PENALTIES & INTEREST	\$ 54,400	\$ 53,000	\$ 53,000	\$ 50,000	\$ (3,000)	(5.66%)
DEPARTMENT TOTALS:	<u>\$ 54,400</u>	<u>\$ 53,000</u>	<u>\$ 53,000</u>	<u>\$ 50,000</u>	<u>\$ (3,000)</u>	<u>(5.66%)</u>
<u>664 INTEREST AND RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ 200	\$ 400	\$ -	\$ -	\$ (400)	(100.00%)
DEPARTMENT TOTALS:	<u>\$ 200</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (400)</u>	<u>(100.00%)</u>
<u>676 REIMBURSEMENTS</u>						
6840 BLODGETT SEWER SEPAR	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>0.00%</u>
<u>699 OPERATION TRANSFERS</u>						
6810 TRANSFER FROM GENERAL FUN	\$ 150,000	\$ -	\$ -	\$ -	\$ -	-
DEPARTMENT TOTALS:	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
TOTAL REVENUE	<u>\$ 3,384,300</u>	<u>\$ 3,305,600</u>	<u>\$ 3,289,000</u>	<u>\$ 3,620,800</u>	<u>\$ 315,200</u>	<u>9.54%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>540 SOURCE OF SUPPLY</u>						-
8010 CONTRACTUAL SERVICES	\$ 952,300	\$ 950,000	\$ 950,000	\$ -	\$ (950,000)	(100.00%)
DEPARTMENT TOTALS:	<u>\$ 952,300</u>	<u>\$ 950,000</u>	<u>\$ 950,000</u>	<u>\$ -</u>	<u>\$ (950,000)</u>	<u>(100.00%)</u>
<u>542 MAINS AND HYDRANTS</u>						
7040 ON-CALL PAY	\$ 12,000	\$ 12,000	\$ 12,000	\$ 11,000	\$ (1,000)	(8.33%)
7060 SALARIES & WAGES PERM	118,700	158,100	157,000	153,000	(5,100)	(3.23%)
7070 SALARIES & WAGES TEMP	-	-			-	-
7090 SALARIES & WAGES OVT	19,000	20,000	12,000	20,000	-	0.00%
7150 EMPLOYER SOCIAL SEC	12,000	14,500	14,000	15,000	500	3.45%
7160 WORKERS' COMPENSATION	1,200	5,400	4,000	4,000	(1,400)	(25.93%)
7170 HEALTH CARE	26,600	67,700	46,000	35,000	(32,700)	(48.30%)
7190 PENSION	5,300	9,300	6,500	5,500	(3,800)	(40.86%)
7400 OPERATING SUPPLIES	61,700	63,000	55,800	57,500	(5,500)	(8.73%)
8010 CONTRACTUAL SERVICES	-	-	1,500	1,500	1,500	-
8140 PUBLIC LIABILITY CLAIMS				500	500	-
8170 BULK SUPPLY - WATER				950,000	950,000	-
9300 REPAIRS & MAINTENANCE	1,300	2,000	1,700	-	(2,000)	(100.00%)
9470 AUTO EXPENSE	59,600	62,500	45,000	60,000	(2,500)	(4.00%)
9560 DUES & SUBSCRIPTIONS	300	500	500	500	-	0.00%
9570 PROFESSIONAL DEVELOPMENT	900	1,000	1,000	1,000	-	0.00%
9700 CAPITAL EXPENDITURES	-	-	492,600	540,000	540,000	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 318,600</u>	<u>\$ 416,000</u>	<u>\$ 849,600</u>	<u>\$ 1,854,500</u>	<u>\$ 1,438,500</u>	<u>345.79%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>543 METERS</u>						
7060 SALARIES & WAGES PERM	\$ 34,600	\$ 34,200	\$ 35,000	\$ 42,000	\$ 7,800	22.81%
7090 SALARIES & WAGES OVT	500	300	300	300	-	0.00%
7150 EMPLOYER SOCIAL SEC	2,700	2,700	2,700	3,500	800	29.63%
7160 WORKERS' COMPENSATION	600	400	200	200	(200)	(50.00%)
7170 HEALTH CARE	14,500	6,900	7,500	8,000	1,100	15.94%
7190 PENSION	6,100	4,900	5,500	5,200	300	6.12%
7400 OPERATING SUPPLIES	4,300	4,000	4,000	4,000	-	0.00%
9300 REPAIRS & MAINTENANCE	-	-	-	-	-	-
9470 AUTO EXPENSE	-	-	-	-	-	-
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 63,300</u>	<u>\$ 53,400</u>	<u>\$ 55,200</u>	<u>\$ 63,200</u>	<u>\$ 9,800</u>	<u>18.35%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>545 METER READING AND COLLECTING</u>						
7060 SALARIES & WAGES PERM	\$ 3,400	\$ 4,300	\$ 4,200	\$ 4,000	\$ (300)	(6.98%)
7090 SALARIES & WAGES OVT	-	-			-	-
7150 EMPLOYER SOCIAL SEC	300	400	400	400	-	0.00%
7160 WORKERS' COMPENSATION	100	100	-	-	(100)	(100.00%)
7170 HEALTH CARE	5,400	1,900	1,600	2,000	100	5.26%
7190 PENSION	3,700	200	1,200	500	300	150.00%
7400 OPERATING SUPPLIES	29,900	33,000	33,000	33,000	-	0.00%
8010 CONTRACTUAL SERVICES	28,600	30,000	28,000	30,000	-	0.00%
9300 REPAIRS & MAINTENANCE	-	-			-	-
9470 AUTO EXPENSE	2,300	2,700	1,800	3,000	300	11.11%
9700 CAPITAL EXPENDITURES	-	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 73,700</u>	<u>\$ 72,600</u>	<u>\$ 70,200</u>	<u>\$ 72,900</u>	<u>\$ 300</u>	<u>0.41%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>550 SEWER EXPENDITURES</u>						
7060 SALARIES & WAGES PERM	\$ 73,700	\$ 97,100	\$ 95,000	\$ 93,000	\$ (4,100)	(4.22%)
7070 SALARIES & WAGES TEMP	-	-			-	-
7090 SALARIES & WAGES OVT	17,000	14,000	8,000	14,000	-	0.00%
7150 EMPLOYER SOCIAL SEC	6,800	8,500	8,000	8,500	-	0.00%
7160 WORKERS' COMPENSATION	1,100	3,100	2,000	2,500	(600)	(19.35%)
7170 HEALTH CARE	27,500	41,600	33,000	31,000	(10,600)	(25.48%)
7190 PENSION	6,200	12,100	5,000	5,200	(6,900)	(57.02%)
7400 OPERATING SUPPLIES	45,100	34,500	39,000	33,500	(1,000)	(2.90%)
8010 CONTRACTUAL SERVICES	738,000	700,000	708,200	8,200	(691,800)	(98.83%)
8140 PUBLIC LIABILITY CLAIMS	16,200	10,000	15,000	15,000	5,000	50.00%
8175 BULK SUPPLY - SEWER				700,000	700,000	-
8200 STORM WATER PERMITS	-	3,000	3,000	3,000	-	0.00%
9220 ELECTRIC SERVICE	23,300	23,000	23,000	23,000	-	0.00%
9300 REPAIRS & MAINTENANCE	3,000	30,200	3,300	3,000	(27,200)	(90.07%)
9470 AUTO EXPENSE	44,400	36,600	40,000	50,000	13,400	36.61%
9700 CAPITAL EXPENDITURES	-	-	6,500	300,000	300,000	-
9701 SMALL CAPITAL	(400)	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 1,001,900</u>	<u>\$ 1,013,700</u>	<u>\$ 989,000</u>	<u>\$ 1,289,900</u>	<u>\$ 276,200</u>	<u>27.25%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

**592 WATER/SEWER FUND
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>560 GENERAL ADMINISTRATION</u>						
8070 GENERAL FUND FEES	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.00%
9680 DEPRECIATION	307,200	300,000	310,000	310,000	10,000	3.33%
9685 AMORTIZATION	76,700	103,100	104,000	105,000	1,900	1.84%
9950 INTEREST ON NOTES	17,500	14,000	14,000	15,000	1,000	7.14%
9970 PAYING AGENT FEES	-	-	-	-	-	-
9980 DEBT ISSUE EXPENSE	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 531,400</u>	<u>\$ 547,100</u>	<u>\$ 558,000</u>	<u>\$ 560,000</u>	<u>\$ 12,900</u>	<u>2.36%</u>
<u>965 TRANSFER TO OTHER FUNDS</u>						
9945 TRANSFER TO STREETS BUILDI	\$ -	\$ -	\$ -	\$ -	\$ -	-
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 2,941,200</u>	<u>\$ 3,052,800</u>	<u>\$ 3,472,000</u>	<u>\$ 3,840,500</u>	<u>\$ 787,700</u>	<u>25.80%</u>

**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: The normal levy for bond payments will be approximately .30 mills annually. For fiscal year 2012/13 the levy will be .23 mills. The levy in fiscal year 2011/2012 was .26 mills. This year there was a small reduction due to the savings realized as part of the refunding completed in February. The bond will be paid off in 2022.



FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

305 WEALTHY POOL DEBT SERVICE FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 132,662	\$ 134,423	\$ 137,500	\$ 139,300	\$ 152,400	\$ 124,800	\$ -
Expenditures	130,080	137,740	139,900	142,000	142,000	125,000	-
Revenues over (under) expenditures	2,582	(3,317)	(2,400)	(2,700)	10,400	(200)	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Changes in fund balance	2,582	(3,317)	(2,400)	(2,700)	10,400	(200)	-
Beginning fund balance	19,743	22,325	19,008	16,608	16,608	27,008	27,008
Ending fund balance	<u>\$ 22,325</u>	<u>\$ 19,008</u>	<u>\$ 16,608</u>	<u>\$ 13,908</u>	<u>\$ 27,008</u>	<u>\$ 26,808</u>	<u>\$ 27,008</u>
Fund balance as a % of expenditures	17.16%	13.80%	11.87%	9.79%	19.02%	21.45%	
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ 22,325</u>	<u>\$ 19,008</u>	<u>\$ 16,608</u>	<u>\$ 13,908</u>	<u>\$ 27,008</u>	<u>\$ 26,808</u>	<u>\$ 27,008</u>
Fund balance unreserved/undesignated as a percentage of expenditures	17.16%	13.80%	11.87%	9.79%	19.02%	21.45%	

CITY OF EAST GRAND RAPIDS

WEALTHY POOL DEBT SERVICE FUND BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
CITY TAXES AND PENALTIES	\$ 137,400	\$ 139,200	\$ 152,300	\$ 124,700	\$ -
INTEREST AND RENTS	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>
TOTAL REVENUES	<u>137,500</u>	<u>139,300</u>	<u>152,400</u>	<u>124,800</u>	<u>-</u>
<u>EXPENDITURES</u>					
DEBT SERVICE	<u>139,900</u>	<u>142,000</u>	<u>142,000</u>	<u>125,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>139,900</u>	<u>142,000</u>	<u>142,000</u>	<u>125,000</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,400)	(2,700)	10,400	(200)	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(2,400)	(2,700)	10,400	(200)	-
BEGINNING FUND BALANCE	<u>19,000</u>	<u>16,600</u>	<u>16,600</u>	<u>27,000</u>	<u>27,000</u>
ENDING FUND BALANCE	<u>\$ 16,600</u>	<u>\$ 13,900</u>	<u>\$ 27,000</u>	<u>\$ 26,800</u>	<u>\$ 27,000</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

305 WEALTHY POOL DEBT SERVICE REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>400 CITY TAXES PENALTIES</u>						
4020 CURRENT YEAR'S LEVY	\$ 137,000	\$ 139,000	\$ 135,300	\$ 124,500	\$ (14,500)	(10.43%)
4450 INTEREST & PENALTIES	400	200	200	200		
6980 PROCEEDS FROM BONDS/NOTE	-	-	16,800	-	-	-
DEPARTMENT TOTALS:	<u>\$ 137,400</u>	<u>\$ 139,200</u>	<u>\$ 152,300</u>	<u>\$ 124,700</u>	<u>\$ (14,500)</u>	<u>(10.42%)</u>
<u>664 INTEREST & RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 137,500</u>	<u>\$ 139,300</u>	<u>\$ 152,400</u>	<u>\$ 124,800</u>	<u>\$ (14,500)</u>	<u>(10.41%)</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

305 WEALTHY POOL DEBT SERVICE EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>757 WEALTHY POOL</u>						
9910 REDEMPTION OF NOTES	\$ 75,000	\$ 80,000	\$ 80,000	\$ 97,000	\$ 17,000	21.25%
9950 INTEREST ON NOTES	64,700	61,700	61,700	27,500	(34,200)	(55.43%)
9970 PAYING AGENT FEES	<u>200</u>	<u>300</u>	<u>300</u>	<u>500</u>	<u>200</u>	<u>66.67%</u>
DEPARTMENT TOTALS:	<u>\$ 139,900</u>	<u>\$ 142,000</u>	<u>\$ 142,000</u>	<u>\$ 125,000</u>	<u>\$ (17,000)</u>	<u>(11.97%)</u>
TOTAL EXPENSES	<u>\$ 139,900</u>	<u>\$ 142,000</u>	<u>\$ 142,000</u>	<u>\$ 125,000</u>	<u>\$ (17,000)</u>	<u>(11.97%)</u>

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.



Department: Streetscape Debt Service

Account No.: 362

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

362 STREETSCAPE DEBT SERVICE FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 53	\$ 16	\$ 12	\$ -	\$ -	\$ -	\$ -
Expenditures	279,875	278,575	277,100	275,600	275,400	278,300	-
Revenues over (under) expenditures	(279,822)	(278,559)	(277,088)	(275,600)	(275,400)	(278,300)	-
Transfers in	280,000	280,000	273,946	280,000	280,000	280,000	-
Transfers out	-	-	-	-	-	-	-
Changes in fund balance	178	1,441	(3,142)	4,400	4,600	1,700	-
Beginning fund balance	1,523	1,701	3,142	-	-	4,600	4,600
Ending fund balance	<u>\$ 1,701</u>	<u>\$ 3,142</u>	<u>\$ -</u>	<u>\$ 4,400</u>	<u>\$ 4,600</u>	<u>\$ 6,300</u>	<u>\$ 4,600</u>
Fund balance as a % of expenditures	0.61%	1.13%	0.00%	1.60%	1.67%	2.26%	
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ 1,701</u>	<u>\$ 3,142</u>	<u>\$ -</u>	<u>\$ 4,400</u>	<u>\$ 4,600</u>	<u>\$ 6,300</u>	<u>\$ 4,600</u>
Fund balance unreserved/undesignated as a percentage of expenditures	0.61%	1.13%	0.00%	1.60%	1.67%	2.26%	

CITY OF EAST GRAND RAPIDS

STREETSCAPE DEBT SERV BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2011/12 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
<u>EXPENDITURES</u>					
DEBT SERVICE	277,100	275,600	275,400	278,300	-
TOTAL EXPENDITURES	277,100	275,600	275,400	278,300	-
REVENUES OVER (UNDER) EXPENDITURES	(277,100)	(275,600)	(275,400)	(278,300)	-
TRANSFERS FROM OTHER FUNDS	273,900	280,000	280,000	280,000	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(3,200)	4,400	4,600	1,700	-
BEGINNING FUND BALANCE	3,200	-	-	4,600	4,600
ENDING FUND BALANCE	\$ -	\$ 4,400	\$ 4,600	\$ 6,300	\$ 4,600

FY 2012/13 BUDGET TOTAL EXPENDITURES

362 STREETScape DEBT SERVICE REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>664 INTEREST RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	-
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>669 OPERATING TRANSFERS IN</u>						
6820 TRANS FROM MAJOR STREET	\$ 273,900	\$ 280,000	\$ 280,000	\$ 280,000	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ 273,900</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 273,900</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ -</u>	<u>0.00%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

362 STREETSCAPE DEBT SERVICE EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>451 STREETSCAPE CONSTRUCTION</u>						
9910 REDEMPTION OF NOTES	\$ 190,000	\$ 195,000	\$ 195,000	\$ 205,000	\$ 10,000	5.13%
9950 INTEREST ON NOTES	86,900	80,300	80,300	73,000	(7,300)	(9.09%)
9970 PAYING AGENT FEES	<u>200</u>	<u>300</u>	<u>100</u>	<u>300</u>	<u>-</u>	<u>0.00%</u>
DEPARTMENT TOTALS:	<u>\$ 277,100</u>	<u>\$ 275,600</u>	<u>\$ 275,400</u>	<u>\$ 278,300</u>	<u>\$ 2,700</u>	<u>0.98%</u>
TOTAL EXPENSES	<u>\$ 277,100</u>	<u>\$ 275,600</u>	<u>\$ 275,400</u>	<u>\$ 278,300</u>	<u>\$ 2,700</u>	<u>0.98%</u>

**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.

The required millage levy for debt service payments in 2012-2013 will be .91 mills. In fiscal year 2011-2012 the millage levied was .93 mills.



Department: Municipal Complex Debt Service

Account No.: 372

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

372 MUNICIPAL COMPLEX DEBT SERVICE FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 477,525	\$ 521,117	\$ 502,436	\$ 493,300	\$ 493,300	\$ 495,300	
Expenditures	508,414	505,114	501,264	497,500	497,500	494,300	
Revenues over (under) expenditures	(30,889)	16,003	1,172	(4,200)	(4,200)	1,000	-
Transfers in	10,000	-	24,228	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Changes in fund balance	(20,889)	16,003	25,400	(4,200)	(4,200)	1,000	-
Beginning fund balance	24,894	4,005	20,008	45,408	45,408	41,208	41,208
Ending fund balance	<u>\$ 4,005</u>	<u>\$ 20,008</u>	<u>\$ 45,408</u>	<u>\$ 41,208</u>	<u>\$ 41,208</u>	<u>\$ 42,208</u>	<u>\$ 41,208</u>
Fund balance as a % of expenditures	0.79%	3.96%	9.06%	8.28%	8.28%	8.54%	
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ 4,005</u>	<u>\$ 20,008</u>	<u>\$ 45,408</u>	<u>\$ 41,208</u>	<u>\$ 41,208</u>	<u>\$ 42,208</u>	<u>\$ 41,208</u>
Fund balance unreserved/undesignated as a percentage of expenditures	0.79%	3.96%	9.06%	8.28%	8.28%	8.54%	

CITY OF EAST GRAND RAPIDS

MUNICIPAL COMPLEX DEBT SERVICE BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2011/12 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
CITY TAXES AND PENALTIES	\$ 502,100	\$ 493,000	\$ 493,000	\$ 495,000	\$ -
INTEREST AND RENTS	300	300	300	300	-
TOTAL REVENUES	502,400	493,300	493,300	495,300	-
<u>EXPENDITURES</u>					
DEBT SERVICE	501,200	497,500	497,500	494,300	-
TOTAL EXPENDITURES	501,200	497,500	497,500	494,300	-
REVENUES OVER (UNDER) EXPENDITURES	1,200	(4,200)	(4,200)	1,000	-
TRANSFERS FROM OTHER FUNDS	24,200	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	25,400	(4,200)	(4,200)	1,000	-
BEGINNING FUND BALANCE	20,000	45,400	45,400	41,200	41,200
ENDING FUND BALANCE	\$ 45,400	\$ 41,200	\$ 41,200	\$ 42,200	\$ 41,200

FY 2012/13 BUDGET TOTAL EXPENDITURES

372 MUNICIPAL COMPLEX DEBT SERVICE REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>400 CITY TAXES PENALTIES</u>						
4020 CURRENT YEAR'S LEVY	\$ 500,600	\$ 492,000	\$ 492,000	\$ 494,000	\$ 2,000	0.41%
4450 INTEREST & PENALTIES	1,500	1,000	1,000	1,000	-	0.00%
DEPARTMENT TOTALS:	<u>\$ 502,100</u>	<u>\$ 493,000</u>	<u>\$ 493,000</u>	<u>\$ 495,000</u>	<u>\$ 2,000</u>	<u>0.41%</u>
<u>664 INTEREST & RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ 300	\$ 300	\$ 300	\$ 300	-	0.00%
DEPARTMENT TOTALS:	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>0.00%</u>
<u>699 OPERATING TRANSFERS IN</u>						
6905 TRANSFER FROM MUNI COMI	\$ 24,200	\$ -	\$ -	\$ -	-	-
DEPARTMENT TOTALS:	<u>\$ 24,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 526,600</u>	<u>\$ 493,300</u>	<u>\$ 493,300</u>	<u>\$ 495,300</u>	<u>\$ 2,000</u>	<u>0.41%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

372 MUNICIPAL COMPLEX DEBT SERVICE EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>757 DEBT SERVICE</u>						
9910 REDEMPTION OF NOTES	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.00%
9950 INTEREST ON NOTES	391,000	387,200	387,200	384,000	(3,200)	(0.83%)
9970 PAYING AGENT FEES	<u>200</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>-</u>	<u>0.00%</u>
DEPARTMENT TOTALS:	<u>\$ 501,200</u>	<u>\$ 497,500</u>	<u>\$ 497,500</u>	<u>\$ 494,300</u>	<u>\$ (3,200)</u>	<u>(0.64%)</u>
 TOTAL EXPENSES	 <u>\$ 501,200</u>	 <u>\$ 497,500</u>	 <u>\$ 497,500</u>	 <u>\$ 494,300</u>	 <u>\$ (3,200)</u>	 <u>(0.64%)</u>

CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

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

This fund was established to account for the Municipal Complex/Library renovation project. It reflects the proceeds of the bond issue in FYE 2004/2005 and accounts for the expenses of the construction project. In FYE 2007/2008 the Solar Panel project was added to this fund. This fund was closed during last fiscal year and is presented for historical information only.



FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

470 MUNICIPAL COMPLEX CAPITAL PROJECTS FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 147,812	\$ 145,053	\$ 39	\$ -	\$ -	\$ -	\$ -
Expenditures	35,660	410	39	-	-	-	-
Revenues over (under) expenditures	112,152	144,643	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(187,000)	(144,950)	(24,189)	-	-	-	-
Changes in fund balance	(74,848)	(307)	(24,189)	-	-	-	-
Beginning fund balance	99,344	24,496	24,189	-	-	-	-
Ending fund balance	<u>\$ 24,496</u>	<u>\$ 24,189</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
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ 24,496</u>	<u>\$ 24,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance unreserved/undesignated as a percentage of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

MUNICIPAL COMPLEX CAPITAL PROJECTS BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCE	-	-	-	-	-
CONTRIBUTIONS FROM OTHERS	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
<u>EXPENDITURES</u>					
LIBRARY AND MUNICIPAL COMPLEX	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	(24,189)	-	-	-	-
NET CHANGE IN FUND BALANCE	(24,189)	-	-	-	-
BEGINNING FUND BALANCE	24,189	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2012/13 BUDGET TOTAL EXPENDITURES

470 MUNICIPAL COMPLEX CAPITAL PROJECT REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>664 INTEREST & RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	-
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>695 OTHER FINANCING SOURCE</u>						
6980 PROCEEDS FROM BONDS/N	\$ -	\$ -	\$ -	\$ -	\$ -	-
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>696 CONTRIBUTIONS FROM OTHER SOURCES</u>						
6301 DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	-
6303 SOLAR PANEL DONATIONS	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>699 OPERATING TRANSFERS IN</u>						
6960 CONTRIBUTION FROM OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	-
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-

FY 2012/13 BUDGET TOTAL EXPENDITURES

**470 MUNICIPAL COMPLEX CAPITAL PROJECT
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>262 LIBRARY/MUNICIPAL COMPLEX</u>						
9700 CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	-
9703 SOLAR PANEL PROJECT	-	-	-	-	-	-
9980 DEBT ISSUE EXPENSE	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>965 TRANSFERS TO OTHER FUNDS</u>						
9795 TRANSFER TO GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	-
9900 TRANSFER TO DEBT SERV	24,189	-	-	-	-	-
9860 TRANSFER TO MERF	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 24,189	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENSES	\$ 24,189	\$ -	\$ -	\$ -	\$ -	-

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

FUND: STREETS BUILDING CAPITAL PROJECT

FUND NO.: 474

This fund was established to account for the Streets and Utilities Building project. It reflects the transfers from the General, Water/Sewer and MERF Funds, contributions in aid of construction and earnings on these dollars. This project is substantially complete with a small balance proposed to be spent this fiscal year and the fund will be closed.



Department: Streets Building Capital Project

Account No.: 474

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

474 STREETS & UTILITIES BUILDING CAPITAL PROJECTS FUND

Account Description	2005/06 Actual	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ -	\$ 2,886	\$ 12,844	\$ 49,172	\$ -	\$ 100	\$ -	\$ -
Expenditures	-	-	25,050	1,342,918	-	18,000	80,000	-
Revenues over (under) expenditures	-	2,886	(12,206)	(1,293,746)	-	(17,900)	(80,000)	-
Transfers in	-	1,200,000	200,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Changes in fund balance	-	1,202,886	187,794	(1,293,746)	-	(17,900)	(80,000)	-
Beginning fund balance	-	-	1,202,886	1,390,680	96,934	96,934	79,034	79,034
Ending fund balance	<u>\$ -</u>	<u>\$ 1,202,886</u>	<u>\$ 1,390,680</u>	<u>\$ 96,934</u>	<u>\$ 96,934</u>	<u>\$ 79,034</u>	<u>\$ (966)</u>	<u>\$ 79,034</u>
Fund balance as a % of expenditures	#DIV/0!	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fund balance								
Reserved								
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ -</u>	<u>\$ 1,202,886</u>	<u>\$ 1,390,680</u>	<u>\$ 96,934</u>	<u>\$ 96,934</u>	<u>\$ 79,034</u>	<u>\$ (966)</u>	<u>\$ 79,034</u>
Fund balance unreserved/undesignated as a percentage of expenditures	#DIV/0!	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

STREET & UTILITY BUILDING CAPITAL PROJECTS BUDGETARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2011/12 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 4,172	\$ -	\$ 100	\$ -	\$ -
OTHER FINANCING SOURCE	-	-	-	-	-
CONTRIBUTIONS FROM OTHERS	45,000	-	-	-	-
TOTAL REVENUES	49,172	-	100	-	-
<u>EXPENDITURES</u>					
CITY BUILDING	1,342,918	-	18,000	80,000	-
TOTAL EXPENDITURES	1,342,918	-	18,000	80,000	-
REVENUES OVER (UNDER) EXPENDITURES	(1,293,746)	-	(17,900)	(80,000)	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,293,746)	-	(17,900)	(80,000)	-
BEGINNING FUND BALANCE	1,390,680	96,934	96,934	79,034	79,034
ENDING FUND BALANCE	\$ 96,934	\$ 96,934	\$ 79,034	\$ (966)	\$ 79,034

FY 2012/13 BUDGET TOTAL EXPENDITURES

**474 STREETS & UTILITIES BUILDING FUND
REVENUES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CC Apr.	Dollar Change	% Change
<u>644 INTEREST AND RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ 4,172	\$ -	\$ 100	\$ -	\$ -	-
<u>695 OTHER FINANCING SOURCES</u>						
6540 CDBG BLOCK GRANT	-	-	-	-	-	-
<u>696 CONTRIBUTIONS -OTHER SOURCES</u>						
6303 JOINT FACILITIES DONATION	45,000	-	-	-	-	-
<u>699 OPERATING TRANSFERS IN</u>						
6810 TRANS FROM GENERAL FUND	-	-	-	-	-	-
6850 TRANS FROM WATER/SEWER	-	-	-	-	-	-
6860 TRANS FROM MERF FUND	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 49,172	\$ -	\$ 100	\$ -	\$ -	-

FY 2012/13 BUDGET TOTAL EXPENDITURES

**474 STREETS & UTILITIES BUILDING FUND
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>265 CITY BUILDINGS</u>						
9700 CAPITAL EXPENDITURES	\$ 1,342,918	\$ -	\$ 18,000	\$ 80,000	\$ 80,000	-
DEPARTMENT TOTALS:	\$ 1,342,918	\$ -	\$ 18,000	\$ 80,000	\$ 80,000	-
TOTAL EXPENSES	\$ 1,342,918	\$ -	\$ 18,000	\$ 80,000	\$ 80,000	-

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

FUND: HEALTH CARE

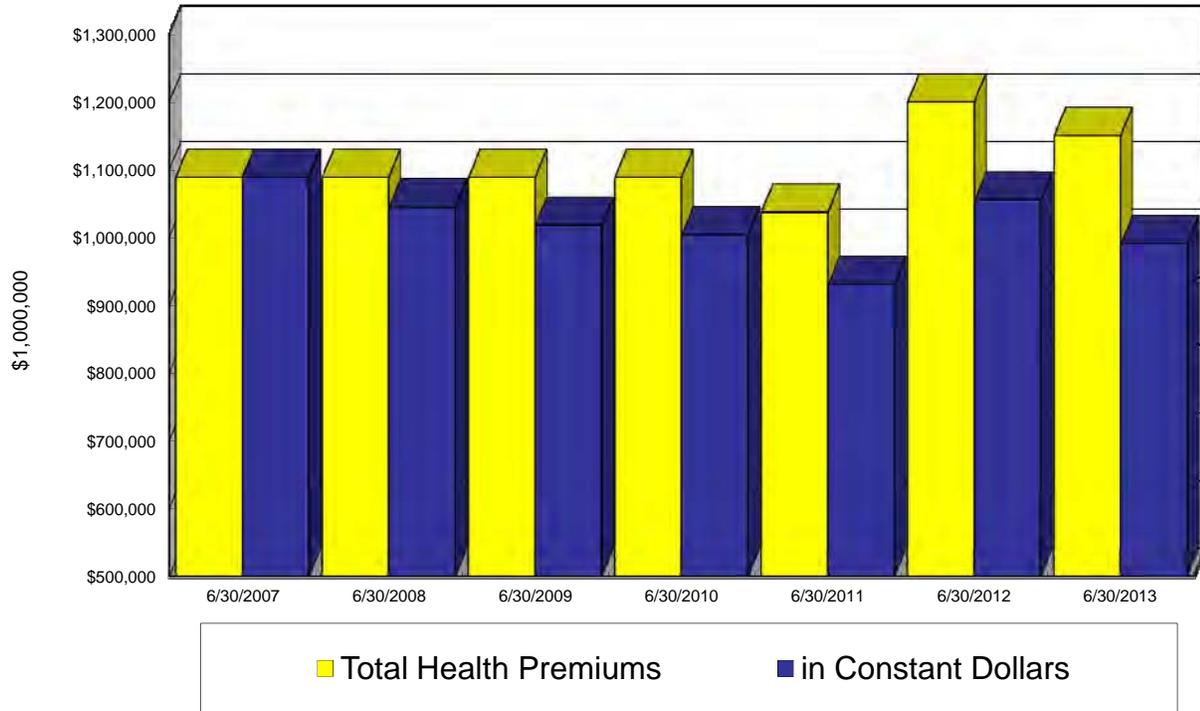
FUND NO.: 677



Budget Issues: The total Health Care Fund expenditure budget is \$1,339,000 which is \$49,900 more than last fiscal year. This increase is the result of increasing health care costs and higher than average claims over the last couple of years. Other revenue which represents payments from reinsurers is equally offset with expenses for claims when various risk retention thresholds are met. The budget for other revenue is \$0 due to the difficulty in estimating this revenue source and the equal offset of expenses when risk retention thresholds are met.

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. This will be the first year contributions are calculated this way for the entire fiscal year. It will be important to continue to track revenues to ensure the established rates are sufficient to meet expenses.

Health Care Premiums Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Health Care Premiums	\$1,088,400	\$1,088,400	\$1,088,400	\$1,088,400	\$1,037,200	\$1,200,000	\$1,150,000
Health Care Premiums in Constant Dollars	\$1,088,400	\$1,044,530	\$1,018,148	\$1,004,059	\$931,059	\$1,055,254	\$991,095

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

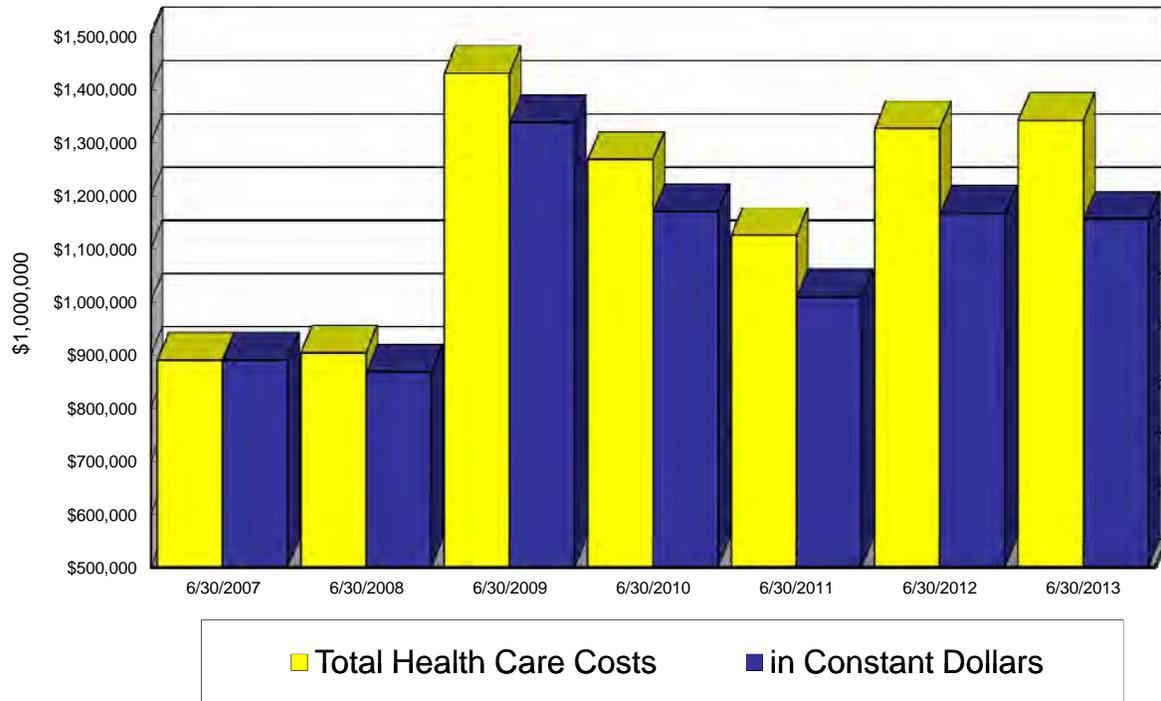
Formula: Health care premiums include payments from all other funds.

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. The City maintained the same premium level from FYE 2006 through FYE 2010. From a constant dollar perspective 2013 premiums are consistent with the premium level prior to FYE 2007

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. The implementation of GASB Statements 43 and 45 and funding OPEB future retiree health care costs has brought down the available cash and investment balance in this fund by \$434,622, \$232,100, \$100,000, \$100,000 and \$100,000 for fiscal years 2009, 2010, 2011, 2012 and 2013 respectively.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

Health Care Expenses Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Health Care Expenses	\$888,144	\$902,095	\$1,427,673	\$1,265,709	\$1,123,000	\$1,324,000	\$1,339,000
Health Care Expenses in Constant Dollars	\$888,144	\$865,734	\$1,335,522	\$1,167,628	\$1,008,079	\$1,164,297	\$1,153,979

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. These cost control measures have caused health care costs to level off in recent years. The large increases in the Fiscal year ends 6/30/09 and 6/30/10 is due to implementation of GASB Statements 43 and 45 and funding OPEB future retiree health care costs. Contributions to the OPEB trust were \$434,622, \$232,100, \$100,000, \$100,000 and \$100,000 for fiscal years 2009, 2010, 2011, 2012 and 2013 respectively.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

677 HEALTH CARE FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues (Net of Stop Loss Payments)	\$ 1,162,134	\$ 1,093,739	\$ 1,039,900	\$ 1,206,900	\$ 1,235,200	\$ 1,172,500	\$ -
Expenses (Net of Stop Loss Payments)	1,043,370	1,033,610	1,023,000	1,189,100	1,249,000	1,239,000	-
Revenues over (under) expenses	118,764	60,129	16,900	17,800	(13,800)	(66,500)	-
Transfers							
Transfers in	-	-	-	-	-	-	-
Transfers out	(434,622)	(232,100)	(100,000)	(100,000)	(100,000)	(100,000)	-
Total transfers	(434,622)	(232,100)	(100,000)	(100,000)	(100,000)	(100,000)	-
Transaction included (excluded) above							
Depreciation/amortization	-	-	-	-	-	-	-
Capital asset purchases	-	-	-	-	-	-	-
Bond principal payments	-	-	-	-	-	-	-
Total other transactions	-	-	-	-	-	-	-
Changes in cash & investments	(315,858)	(171,971)	(83,100)	(82,200)	(113,800)	(166,500)	-
Beginning cash & investments	1,133,574	815,986	644,015	560,915	560,915	447,115	447,115
Ending cash & investmenets (estimated)	<u>\$ 817,716</u>	<u>\$ 644,015</u>	<u>\$ 560,915</u>	<u>\$ 478,715</u>	<u>\$ 447,115</u>	<u>\$ 280,615</u>	<u>\$ 447,115</u>
Cash and investment as a % of expenses	78.37%	62.31%	54.83%	40.26%	35.80%	22.65%	
Cash & investments							
Restricted							
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and investment unrestricted	<u>\$ 817,716</u>	<u>\$ 644,015</u>	<u>\$ 560,915</u>	<u>\$ 478,715</u>	<u>\$ 447,115</u>	<u>\$ 280,615</u>	<u>\$ 447,115</u>

CITY OF EAST GRAND RAPIDS

HEALTH CARE FUND BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2011/12 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 2,600	\$ 2,000	\$ 200	\$ 500	\$ -
OTHER REVENUE	320,600	-	35,000	22,000	-
CONTRIBUTIONS FROM OTHER FUNDS	<u>1,037,200</u>	<u>1,204,900</u>	<u>1,200,000</u>	<u>1,150,000</u>	<u>-</u>
TOTAL REVENUES	<u>1,360,400</u>	<u>1,206,900</u>	<u>1,235,200</u>	<u>1,172,500</u>	<u>-</u>
EXPENSES					
HEALTH CARE ADMINISTRATION	1,343,500	1,189,100	1,249,000	1,239,000	-
OTHER POST EMPLOYMENT BENEFITS	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
TOTAL EXPENSES	<u>1,443,500</u>	<u>1,289,100</u>	<u>1,349,000</u>	<u>1,339,000</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	(83,100)	(82,200)	(113,800)	(166,500)	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN EQUITY	(83,100)	(82,200)	(113,800)	(166,500)	-
TRANSACTIONS INCLUDED (EXCLUDED ABOVE)					
DEPRECIATION/AMORTIZATION	-	-	-	-	-
CAPITAL ASSET PURCHASES	-	-	-	-	-
BOND PRINCIPAL PAYMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER TRANSACTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN CASH & INVESTMENTS	(83,100)	(82,200)	(113,800)	(166,500)	-
BEGINNING CASH & INVESTMENTS	<u>584,700</u>	<u>501,600</u>	<u>501,600</u>	<u>387,800</u>	<u>387,800</u>
ENDING CASH & INVESTMENTS	<u>\$ 501,600</u>	<u>\$ 419,400</u>	<u>\$ 387,800</u>	<u>\$ 221,300</u>	<u>\$ 387,800</u>

FY 2012/13 BUDGET TOTAL REVENUES

**677 HEALTH CARE FUND
REVENUES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>664 INTEREST AND RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ 2,600	\$ 2,000	\$ 200	\$ 500	\$ (1,500)	(75.00%)
DEPARTMENT TOTALS:	\$ 2,600	\$ 2,000	\$ 200	\$ 500	\$ (1,500)	(75.00%)
<u>671 OTHER REVENUE</u>						
6540 MISC. OPERATING INCOME	\$ 100	\$ -	\$ 10,000	\$ 22,000	\$ 22,000	-
6780 HEALTH INSURANCE REIM	320,500	-	25,000	-	-	-
DEPARTMENT TOTALS:	\$ 320,600	\$ -	\$ 35,000	\$ 22,000	\$ 22,000	-
<u>696 CONTRIBUTIONS FROM OTHER FUNDS</u>						
6960 CONTRIBUTION FROM OTHER	\$ 1,037,200	\$ 1,204,900	\$ 1,200,000	\$ 1,150,000	\$ (54,900)	(4.56%)
DEPARTMENT TOTALS:	\$ 1,037,200	\$ 1,204,900	\$ 1,200,000	\$ 1,150,000	\$ (54,900)	(4.56%)
TOTAL REVENUES	\$ 1,360,400	\$ 1,206,900	\$ 1,235,200	\$ 1,172,500	\$ (34,400)	(2.85%)

FY 2012/13 BUDGET TOTAL EXPENDITURES

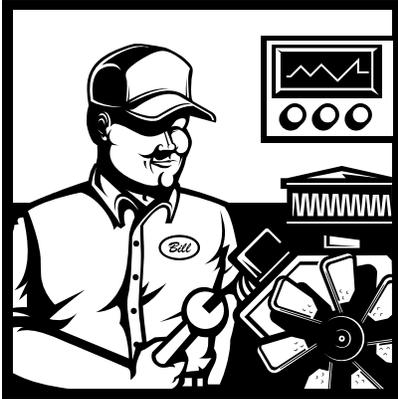
**677 HEALTH CARE FUND
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>852 HEALTH CARE ADMINISTRATION</u>						
8010 CONTRACTUAL SERVICES	\$ 2,600	\$ 5,000	\$ 3,000	\$ 3,000	\$ (2,000)	(40.00%)
8290 MEDICAL, DENTAL, FLEX	21,200	17,200	22,000	23,000	5,800	33.72%
8300 REINSURANCE PREMIUMS	245,300	304,800	290,000	290,000	(14,800)	(4.86%)
8310 LIFE AND AD&D INS.	34,000	34,000	32,000	33,000	(1,000)	(2.94%)
8340 MEDICAL CLAIMS	949,900	736,000	820,000	800,000	64,000	8.70%
8350 EMPLOYEE DENTAL CLAIM	77,800	78,900	70,000	75,000	(3,900)	(4.94%)
8370 LTD INSURANCE PREMIUM	12,700	13,200	12,000	15,000	1,800	13.64%
9540 WELLNESS COMMITTEE	-	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 1,343,500</u>	<u>\$ 1,189,100</u>	<u>\$ 1,249,000</u>	<u>\$ 1,239,000</u>	<u>\$ 49,900</u>	<u>4.20%</u>
<u>965 TRANSFERS TO OTHER FUNDS</u>						
9855 TRANSFER TO OPEB TRUST	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,443,500</u>	<u>\$ 1,289,100</u>	<u>\$ 1,349,000</u>	<u>\$ 1,339,000</u>	<u>\$ 49,900</u>	<u>3.87%</u>

CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

FUND: MERF

FUND NO.: 692



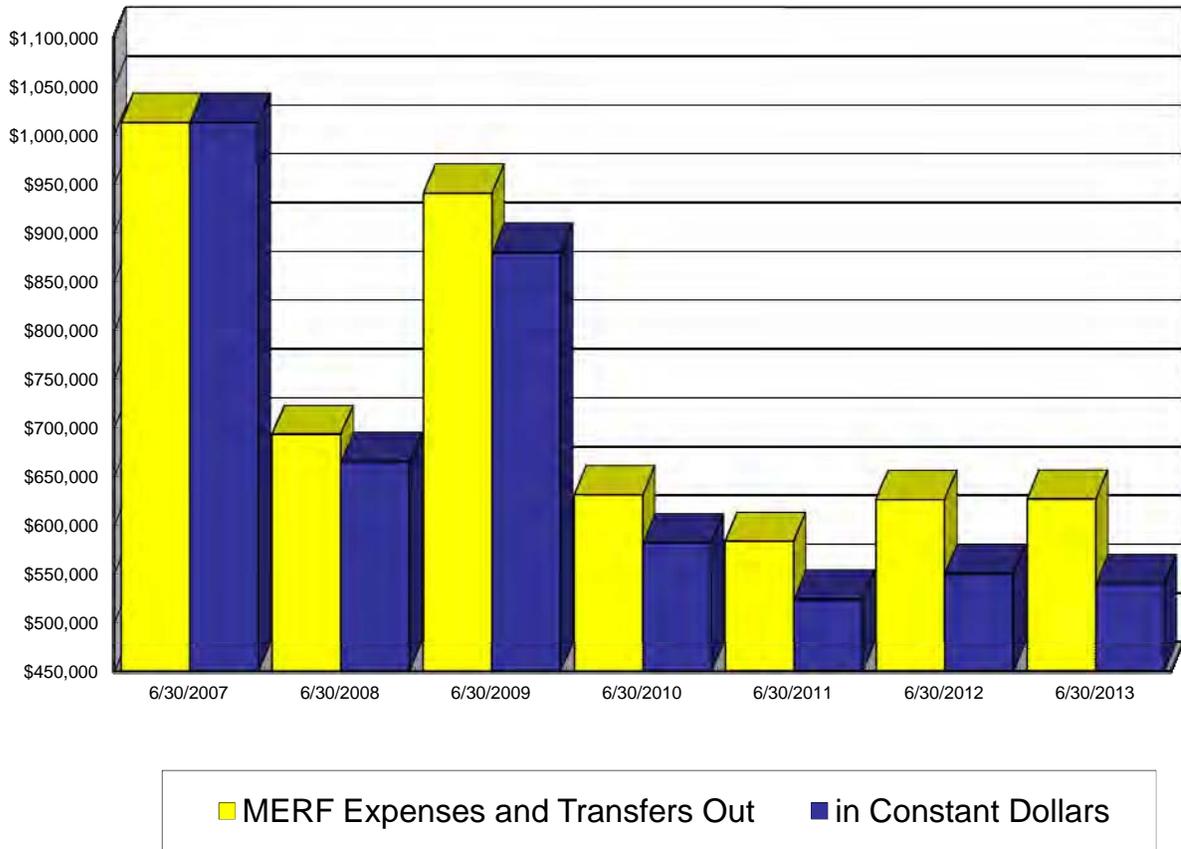
Budget Issues: Budgeted revenues in the MERF fund are \$733,000 which is \$85,300 more than last fiscal year. The increase is attributed to the completing of a long-range plan which showed funding levels were not going to be sufficient to meet expected replacement schedules. This budget has staff utilizing the State of MI standard equipment rental rates plus a computed premium to meet expected revenue requirements. This method also caused a reallocation of expenses to those departments using the equipment.

Budgeted expenses in the MERF fund are \$626,000 which is approximately \$54,700 lower than last fiscal year. The decrease is primarily due to a lower depreciation amount as several pieces of equipment were disposed of the previous fiscal year. Scheduled equipment and vehicle purchases for 2013 are \$397,000.

Department: MERF

Account No.:

MERF Expenses and Transfers Out Motor Equipment Revolving Fund



Fiscal Year Ended	Audit 6/30/2007	Audit 6/30/2008	Audit 6/30/2009	Audit 6/30/2010	Audit 6/30/2011	Estimate 6/30/2012	Budget 6/30/2013
MERF Operating Expenses	\$1,011,609	\$692,186	\$939,364	\$630,211	\$582,700	\$625,100	\$626,000
MERF Operating Expenses in Constant Dollars	\$1,011,609	\$664,286	\$878,732	\$581,375	\$523,070	\$549,700	\$539,500

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

Formula: MERF expenses and transfers out in constant dollars.

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

Analysis: Some fluctuations are expected as repairs and maintenance expenses will vary somewhat from one year to the next dependant on which vehicles and equipment needed major repairs in a given year. Also, in an effort to keep MERF funding as low as possible, many 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. The large spike in FYE 6/30/2009 is the \$300,000 transfer to the Streets and Utilities Building Fund. An additional transfer of \$100,000 was made in FYE 6/30/2010. As part of this year's budget, it was determined to eliminate the fixed rate portion of rental rates and go with the State of Michigan recommended rental rates which are annually published by vehicle and equipment type. In addition, a long-term plan was developed and a premium added to the rates to meet projected capital purchases over the next ten years and beyond.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2012 & 2013).

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

692 MOTOR EQUIPMENT REVOLVING FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 656,258	\$ 619,836	\$ 745,000	\$ 647,700	\$ 610,800	\$ 733,000	\$ -
Expenses	639,364	530,211	582,700	680,700	625,100	626,000	-
Revenues over (under) expenses	16,894	89,625	162,300	(33,000)	(14,300)	107,000	-
Transfers							
Transfers in	147,000	144,950	-	-	-	-	-
Transfers out	(300,000)	(100,000)	-	-	-	-	-
Total transfers	(153,000)	44,950	-	-	-	-	-
Transaction included (excluded) above							
Depreciation/amortization	200,940	206,810	195,100	250,000	210,000	210,000	-
Capital asset purchases	(582,967)	(220,064)	(133,460)	(448,800)	(364,000)	(397,000)	-
Bond principal payments	-	-	-	-	-	-	-
Total other transactions	(382,027)	(13,254)	61,640	(198,800)	(154,000)	(187,000)	-
Changes in cash & investments	(518,133)	121,321	223,940	(231,800)	(168,300)	(80,000)	-
Beginning cash & investments	1,370,406	852,273	973,594	1,197,534	1,197,534	1,029,234	1,029,234
Ending cash & investmenets (estimated)	<u>\$ 852,273</u>	<u>\$ 973,594</u>	<u>\$ 1,197,534</u>	<u>\$ 965,734</u>	<u>\$ 1,029,234</u>	<u>\$ 949,234</u>	<u>\$ 1,029,234</u>
Cash and investment as a % of expenses	133.30%	183.62%	205.51%	141.87%	164.65%	151.63%	
Cash & investments							
Restricted							
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and investment unrestricted	<u>\$ 852,273</u>	<u>\$ 973,594</u>	<u>\$ 1,197,534</u>	<u>\$ 965,734</u>	<u>\$ 1,029,234</u>	<u>\$ 949,234</u>	<u>\$ 1,029,234</u>

CITY OF EAST GRAND RAPIDS

MOTOR EQUIPMENT REPLACEMENT FUND BUDGETARY SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 643,400	\$ 642,700	\$ 605,800	\$ 683,000	\$ -
OTHER REVENUE	101,600	5,000	5,000	50,000	-
TOTAL REVENUES	745,000	647,700	610,800	733,000	-
<u>EXPENSES</u>					
MOTOR EQUIPMENT EXPENDITURES	582,700	680,700	625,100	626,000	-
TOTAL EXPENSES	582,700	680,700	625,100	626,000	-
REVENUES OVER (UNDER) EXPENSES	162,300	(33,000)	(14,300)	107,000	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN EQUITY	162,300	(33,000)	(14,300)	107,000	-
<u>TRANSACTIONS INCLUDED (EXCLUDED ABOVE)</u>					
DEPRECIATION/AMORTIZATION	195,100	250,000	210,000	210,000	-
CAPITAL ASSET PURCHASES	(133,460)	(448,800)	(364,000)	(397,000)	-
CHANGE IN OPERATING ASSETS & LIAB.	-	-	-	-	-
BOND PRINCIPAL PAYMENTS	-	-	-	-	-
TOTAL OTHER TRANSACTIONS	61,640	(198,800)	(154,000)	(187,000)	-
CHANGE IN CASH & INVESTMENTS	223,940	(231,800)	(168,300)	(80,000)	-
BEGINNING CASH & INVESTMENTS	973,594	1,197,534	1,197,534	1,029,234	1,029,234
ENDING CASH & INVESTMENTS	\$ 1,197,534	\$ 965,734	\$ 1,029,234	\$ 949,234	\$ 1,029,234

FY 2012/13 BUDGET TOTAL REVENUES

692 MOTOR EQUIPMENT REVOLVING FUND REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>664 INTEREST & RENTS</u>						
6650 INTEREST ON INVESTMENT	\$ 8,500	\$ 2,000	\$ 3,000	\$ 3,000	\$ 1,000	50.00%
6670 RENTAL INCOME VARIA	332,200	338,000	300,000	680,000	342,000	101.18%
6790 RENTAL INCOME FIXED	<u>302,700</u>	<u>302,700</u>	<u>302,800</u>	<u>-</u>	<u>(302,700)</u>	<u>(100.00%)</u>
DEPARTMENT TOTALS:	<u>\$ 643,400</u>	<u>\$ 642,700</u>	<u>\$ 605,800</u>	<u>\$ 683,000</u>	<u>\$ 40,300</u>	<u>6.27%</u>
<u>671 OTHER REVENUE</u>						
6730 SALE OF FIXED ASSETS	<u>\$ 101,600</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 50,000</u>	<u>\$ 45,000</u>	<u>900.00%</u>
DEPARTMENT TOTALS:	<u>\$ 101,600</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 50,000</u>	<u>\$ 45,000</u>	<u>900.00%</u>
<u>699 OPERATING TRANSFERS IN</u>						
6905 TRANSFER FROM MUNI COMP	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 745,000</u>	<u>\$ 647,700</u>	<u>\$ 610,800</u>	<u>\$ 733,000</u>	<u>\$ 85,300</u>	<u>13.17%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

692 MOTOR EQUIPMENT REVOLVING FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>570 MOTOR EQUIPMENT EXPENDITURES</u>						
7060 SALARIES & WAGES PERM	\$ 80,700	\$ 83,900	\$ 100,000	\$ 78,000	\$ (5,900)	(7.03%)
7090 SALARIES & WAGES OVT	3,800	2,000	3,000	3,000	1,000	50.00%
7150 EMPLOYER SOCIAL SEC	6,300	6,600	7,600	6,500	(100)	(1.52%)
7160 WORKERS' COMPENSATION	(1,200)	2,200	1,000	1,000	(1,200)	(54.55%)
7170 HEALTH CARE	36,000	35,900	30,000	32,000	(3,900)	(10.86%)
7190 PENSION	6,400	9,600	5,000	5,000	(4,600)	(47.92%)
7510 OP. SUP - TIRES	3,700	10,000	11,000	10,000	-	0.00%
7530 OP. SUP - OIL	6,500	7,000	7,000	7,000	-	0.00%
7540 OP. SUP - PARTS	55,900	60,000	70,000	65,000	5,000	8.33%
7550 OP. SUP - STEEL	800	2,000	3,700	2,000	-	0.00%
7560 OP. SUP - SM. TOOLS	1,700	5,000	5,000	5,000	-	0.00%
7590 OP. SUP - GARAGE	24,200	18,000	22,000	22,000	4,000	22.22%
7620 OP. SUP - UL GAS	76,900	80,000	70,000	80,000	-	0.00%
7630 OP. SUP - DIESEL FUEL	45,500	50,000	40,000	50,000	-	0.00%
8010 CONTRACTUAL SERVICES	-	-	-	12,000	12,000	-
8100 INSURANCE PREMIUMS	24,900	35,000	25,100	26,000	(9,000)	(25.71%)
9300 REPAIRS & MAINTENANCE	11,700	19,000	6,000	-	(19,000)	(100.00%)
9470 AUTO EXPENSE	3,800	4,500	5,000	5,000	500	11.11%
9680 DEPRECIATION	195,100	250,000	210,000	210,000	(40,000)	(16.00%)
9700 CAPITAL EXPENDITURES	-	-	-	397,000	397,000	-
9701 SMALL CAPITAL	-	-	3,700	6,500	6,500	-
DEPARTMENT TOTALS:	<u>\$ 582,700</u>	<u>\$ 680,700</u>	<u>\$ 625,100</u>	<u>\$ 1,023,000</u>	<u>\$ 342,300</u>	<u>50.29%</u>

FY 2012/13 BUDGET TOTAL EXPENDITURES

**692 MOTOR EQUIPMENT REVOLVING FUND
EXPENDITURES**

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>965 TRANSFERS TO OTHER FUNDS</u>						
9828 TRANSFER TO WATER/SEWER \$	-	\$ -	\$ -	\$ -	\$ -	-
9945 TRANSFER TO STREETS BLDG	-	-	-	-	-	-
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 582,700	\$ 680,700	\$ 625,100	\$ 1,023,000	\$ 342,300	50.29%

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

FUND: SPECIAL ASSESSMENT

FUND NO.: 810



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

There are currently three special assessments outstanding. They are for paving gravel roads on Lansing Street, Frederick Drive and Reeds Lake Blvd.. The budget reflects current year payments only with the balance collected in this fund being transferred to the major and local street funds.

FY 2012/13 BUDGET & ACTUAL HISTORICAL SUMMARY

810 SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	2012/13 CC Apr.
Revenues	\$ 48,423	\$ 21,140	\$ 21,007	\$ 19,900	\$ 21,900	\$ 19,900	\$ -
Expenditures	-	-	-	-	-	-	-
Revenues over (under) expenditures	48,423	21,140	21,007	19,900	21,900	19,900	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(12,000)	(77,768)	(19,000)	(19,000)	(19,000)	(19,000)	-
Changes in fund balance	36,423	(56,628)	2,007	900	2,900	900	-
Beginning fund balance	33,930	70,353	13,725	15,732	15,732	18,632	18,632
Ending fund balance	<u>\$ 70,353</u>	<u>\$ 13,725</u>	<u>\$ 15,732</u>	<u>\$ 16,632</u>	<u>\$ 18,632</u>	<u>\$ 19,532</u>	<u>\$ 18,632</u>
Fund balance as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ 70,353</u>	<u>\$ 13,725</u>	<u>\$ 15,732</u>	<u>\$ 16,632</u>	<u>\$ 18,632</u>	<u>\$ 19,532</u>	<u>\$ 18,632</u>
Fund balance unreserved/undesignated as a percentage 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

	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2011/12 CM Rec.	2012/13 CC Apr.
REVENUES					
LANSING STREET	\$ 2,519	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
FREDERICK STREET	3,923	3,900	3,900	3,900	-
REEDS LAKE BLVD	7,511	7,500	7,500	7,500	-
INTEREST & RENTS	7,054	6,000	8,000	6,000	-
TOTAL REVENUES	21,007	19,900	21,900	19,900	-
EXPENDITURES					
OTHER EXPENDITURES	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	21,007	19,900	21,900	19,900	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	(19,000)	(19,000)	(19,000)	(19,000)	-
NET CHANGE IN FUND BALANCE	2,007	900	2,900	900	-
BEGINNING FUND BALANCE	13,725	70,353	15,732	18,632	18,632
ENDING FUND BALANCE	\$ 15,732	\$ 71,253	\$ 18,632	\$ 19,532	\$ 18,632

FY 2012/13 BUDGET TOTAL REVENUES

810 SPECIAL ASSESSMENT FUND REVENUES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>552 LANSING STREET</u>						
6720 S/A REVENUE - LANSING ST	\$ 2,519	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ 2,519</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>0.00%</u>
<u>553 FREDERICK DRIVE</u>						
6720 S/A REVENUE - FREDERICK	\$ 3,923	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ 3,923</u>	<u>\$ 3,900</u>	<u>\$ 3,900</u>	<u>\$ 3,900</u>	<u>\$ -</u>	<u>0.00%</u>
<u>554 REEDS LAKE BLVD</u>						
6720 S/A REVENUE-REEDS LAKE	\$ 7,511	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ 7,511</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>0.00%</u>
<u>664 INTEREST & RENTS</u>						
6650 INTEREST ON INVESTMENTS	\$ 7,054	\$ 6,000	\$ 8,000	\$ 6,000	\$ -	0.00%
DEPARTMENT TOTALS:	<u>\$ 7,054</u>	<u>\$ 6,000</u>	<u>\$ 8,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 21,007</u>	<u>\$ 19,900</u>	<u>\$ 21,900</u>	<u>\$ 19,900</u>	<u>\$ -</u>	<u>0.00%</u>

FY 2012/13 BUDGET TOTAL REVENUES

810 SPECIAL ASSESSMENT FUND EXPENDITURES

Account Description	2010/11 Actual	2011/12 Budget	2011/12 Estimate	2012/13 CM Rec.	Dollar Change	% Change
<u>965 TRANSFER TO OTHER FUNDS</u>						
9794 TRANSFER TO LOCAL STREET	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
9800 TRANSFER TO MAJOR STREET	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>0.00%</u>
DEPARTMENT TOTALS:	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ -</u>	<u>0.00%</u>