



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 29, 2011
RE: FY 2011-12 City of East Grand Rapids Budget Recommendations

I am pleased to submit the FY 2011-12 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 planning process that began with the City strategic plan and culminated with staff and City Commissioners discussing and finalizing citywide goals and objectives for 2011. 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 combined with the long-term savings from the employee Health Reimbursement Accounts and Defined Cost retirement accounts. The merging of Police and Fire operations into a true Public Safety Department in the 1980's continues to create savings through the deletion of 11 full-time officers. At the same time the Public Safety Department provides the maximum staffing levels for both police and fire operations.

General fund revenues are projected to be steady for FY 2011-12. Property taxes, which comprise 74.6% of the general fund budget, will increase by 1.3%. This is due to an overall assessed value increase of 1.8% and a taxable value increase of 1.3%. For the second 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 \$40,000 in revenue by meeting the new criteria as announced by the Governor. The statutory revenue sharing program and criteria still must be approved by the state legislature and there is no guarantee that the City will receive any revenue. Constitutional revenue sharing is projected to increase by \$14,000.

General Fund ending balance for FY 2011-12 is budgeted at 22.8% of expenditures. The City has been able to keep the general fund ending balances in the 20% 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 2011-12 health insurance rates will increase by 10.7%. This will be the first time since 2006 that health insurance rates have increased, even with yearly payments to the PEPSCO account. With over 75% of current employees in the defined contribution benefit plan, costs for employee pensions have stabilized.

Through the collaboration of City management, union and non-union employees, the City of East Grand Rapids has created an employee benefit package that has contained costs and helped to stabilize the City's budget.

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.

Since 2007, sewer charges from the City of Grand Rapids have risen 42%. In order to cover this dramatic increase, the FY 2011-12 budget contains a \$0.20 (8%) per thousand gallons sewer rate increase to East Grand Rapids residents. The base readiness to serve charge will increase from \$18.67 to \$21.67 per month. The water/sewer rate increase translates to a \$4.40 increase per month for the average customer that uses 7,000 or less gallons per month. This increase will allow the City to keep pace with cost increases from the City of Grand Rapids and still provide \$600,000 in funding for water/sewer capital projects.

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 budget.

I would also like to thank everyone in the Finance Department for coming together to put this budget together.

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/8331

2011 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.

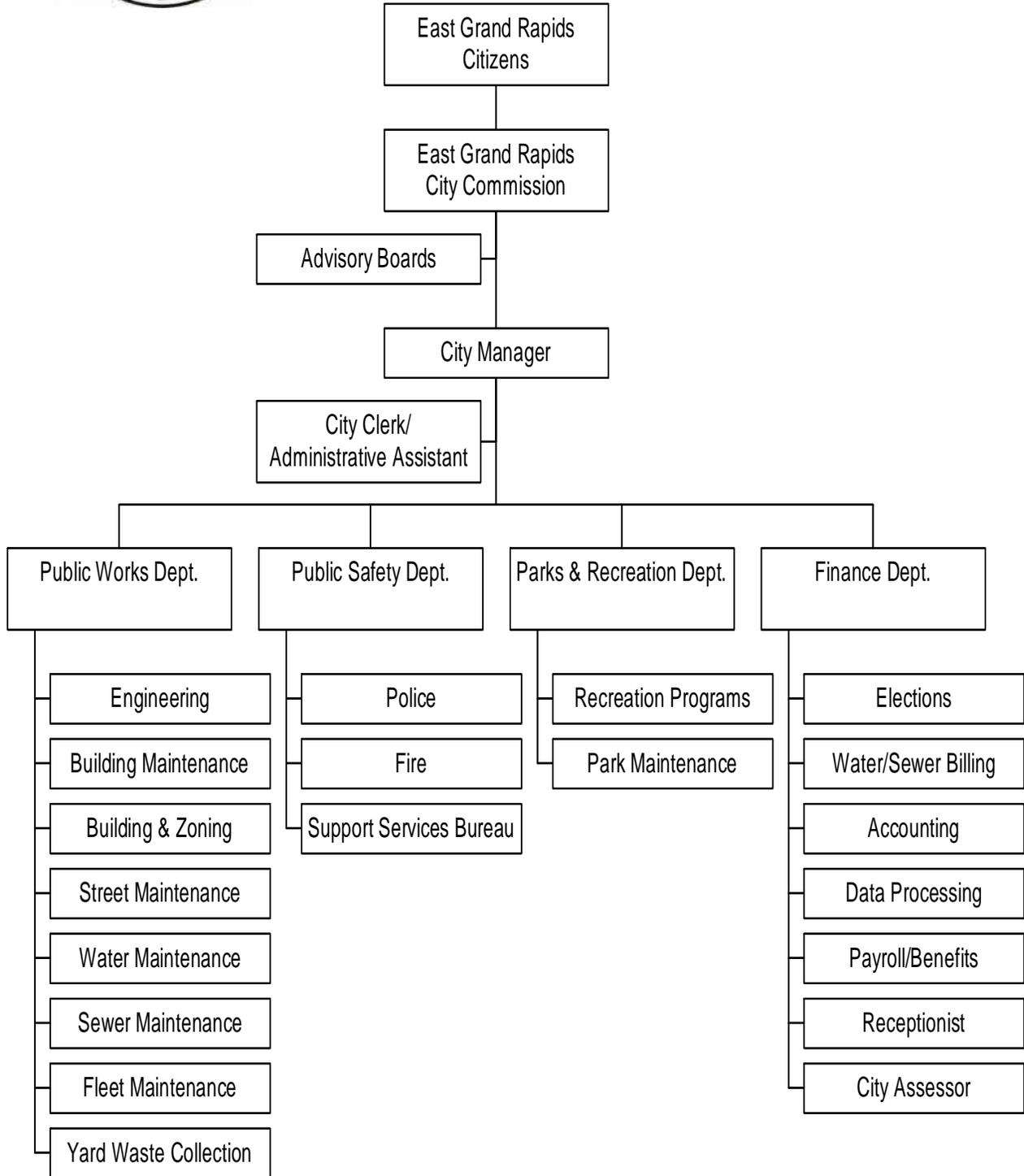
- Create a balanced budget through the examination of operations and costs and identifying alternative funding sources.
- Monitor revenues and expenditures to evaluate financial condition on a quarterly basis.
- Improve customer services through staff training and improved communication of City policies.
- Update City Strategic Plan, Parks & Recreation Master Plan, and City Zoning Ordinance.

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.



City of East Grand Rapids Organizational Chart



PROCEEDINGS OF THE CITY COMMISSION
CITY OF EAST GRAND RAPIDS

Special Meeting Held June 6, 2011

Mayor Bartman called the meeting to order at 6:45 p.m. in the City Commission Chamber at the Community Center and led the audience in the Pledge of Allegiance.

Present: Commissioners Graham, Horn, Johnson, Seibold, Yadlowsky and Mayor Bartman

Absent: Commissioner Dills

Also Present: City Manager Donovan; City Attorney Huff; City Services Director Feldt; Public Safety Director Herald; City Clerk Brower; Assessor Mesik; Zoning Administrator Faasse

2011-83. Consider request to adopt a resolution adopting the FY 2011-2012 budget and setting a millage rate for FY 2011-12.

2011-83-A. Horn-Johnson. That a resolution adopting the FY 2011-2012 budget as amended during the capital and budget worksessions and setting millage rate for FY 2011-2012 be adopted as set forth in Exhibit "A" attached hereto.

Mayor Bartman thanked City Manager Donovan and city staff members for their work on this budget. She noted the citizens could be very proud of the budget as compiled and the programs and services maintained during the economic downtown of recent years.

Yeas: Graham, Horn, Johnson, Seibold, Yadlowsky and Bartman – 6
Nays: -0-

2011-84. Consider request to adopt a resolution establishing water/sewer rates for FY 2011-2012.

2011-84-A. Johnson-Yadlowsky. That a resolution setting water/sewer rates for the upcoming fiscal year be adopted as set forth in Exhibit "B" attached hereto.

Yeas: Graham, Horn, Johnson, Seibold, Yadlowsky and Bartman – 6
Nays: -0-

The special meeting was adjourned at 6:47 p.m.



Karen E. Brower, City Clerk

Attachments: A – Resolution adopting FY 2011-2012 budget.
B – Resolution establishing water/sewer rates for FY 2011-2012.

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

CITY COMMISSION CHANGES

TO THE

CITY MANAGER RECOMMENDED BUDGET

Rec. Budget Page #	Item	Note	Funding Increase	Funding Decrease
	General Fund			
30	101-101-9700 Correction: Delete capital total – duplicate of pg. 32			-7,500
41	101-265-9300 Increase Repair/Maint. account to \$33,000 to correct amount entered wrong.		28,100	
49	101-771-7190 Correction: Pension budget amount (should be \$1,400)			-1,500
Add	101-260-9700 Website Update – Add funding.	1	20,000	
Add	101-260-9700 Human Resources Software. Add funding. Remaining funds of 2,600 will be added to FY 2012-13.	1	2,600	
Add	101-260-9700 “Scan to PC” Software – Add funding.	1	2,000	
Add	101-265-9700 Community Center Chiller Improvement (Glycol) – Add funding	1	11,000	
Add	101-751-9700 Wealthy Pool Variable Speed Drive – Add funding.	1	5,000	
Add	101-778-9701 Brush Cutter – Add funding	1	2,500	
Add	101-345-7070 Bike Patrol – Salaries \$14,400	2	16,500	
	101-345-7150 Bike Patrol – Social security taxes \$ 1,100			
	101-345-7400 Bike Patrol – Operating supplies \$ 1,000			
	Net Change General Fund		78,700	
	Major/Local Street Fund			
	203-463-9350 Sidewalk Replacement. Corrected to \$75,000 to match CIP			-25,000
	Net Change Major/Local Street Fund			-25,000
	Water/Sewer Fund			
99	592-542-7190 Correction: Pension budget amount (should be \$9,300)			-10,000
	Net Change Water/Sewer Fund			-10,000

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 \$9,710,300 of which the sum of \$7,220,000 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	\$ 9,710,300
Budgeted Expenditures	\$10,017,900

The Commission may adopt the Non-General Funds for FY 2011-2012 as presented in the City Commission approved budget as follows:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
MAJOR STREET	\$ 877,284	\$1,043,150
LOCAL STREET	812,486	841,950
WEALTHY POOL DEBT SERVICE	139,300	142,000
STREETSCAPE DEBT SERVICE	280,000	275,600
MUNICIPAL COMP DEBT SERVICE	493,300	497,500
WATER AND SEWER	3,305,650	3,052,800
HEALTH CARE	1,206,900	1,289,100
MERF	647,700	680,700
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, 2011 through June 30, 2012 water and sewer rates shall be as follows:

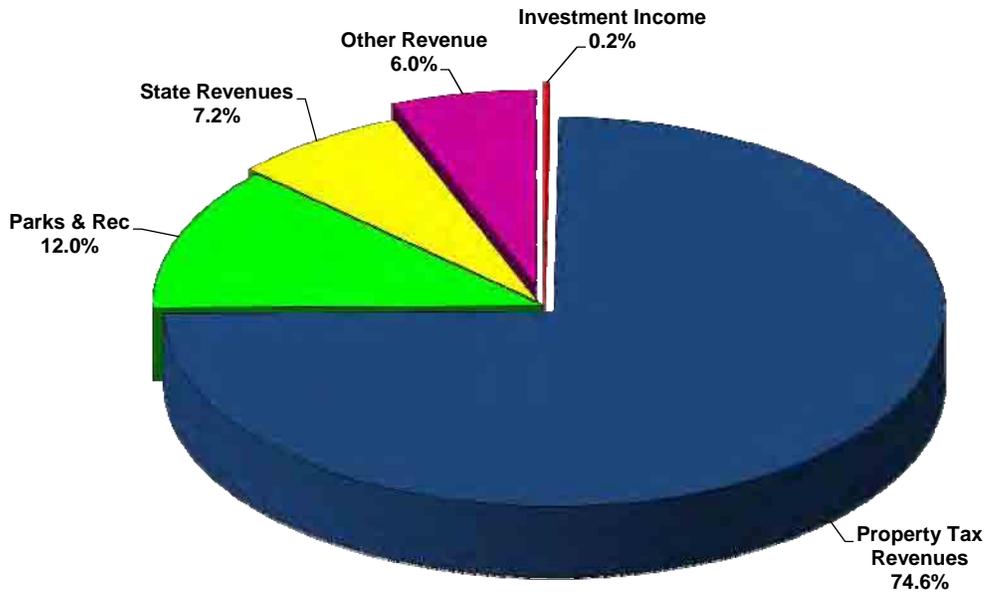
Residential		Non-Residential	
READINESS-TO-SERVE:		READINESS-TO-SERVE:	
<u>Average Monthly Consumption</u>	<u>Readiness-to-Serve Monthly Charge</u>	<u>Meter Size</u>	<u>Readiness-to-Serve Monthly Charge</u>
0 - 7,000	\$21.67	WATER:	
7,001 and up	\$21.67 + \$2.50 per thousand gallons of usage over 7,000	3/4"	14.74
		1"	23.31
		1-1/4"	45.34
		1-1/2"	46.34
		2"	85.50
		3"	186.08
		4"	332.94
		6"	736.82
		SEWER:	
		3/4"	8.59
		1"	11.81
		1-1/4"	15.93
		1-1/2"	19.77
		2"	31.83
		3"	70.50
		4"	121.84
		6"	268.55
		TOTAL WATER & SEWER	
		3/4"	23.33
		1"	35.12
		1-1/4"	61.27
		1-1/2"	66.11
		2"	117.33
		3"	256.58
		4"	454.78
		6"	1,005.37
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

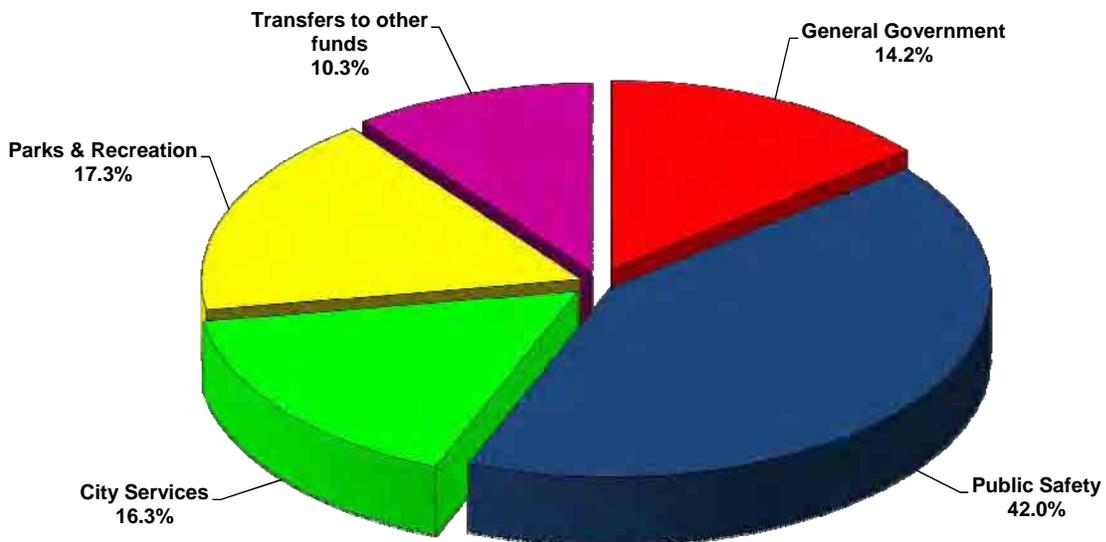
ALL FUNDS BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CC Apr.	2011/12 Approve
<u>REVENUES</u>					
GENERAL FUND	\$ 10,157,676	\$ 9,657,400	\$ 9,748,000	\$ 9,710,300	\$ -
MAJOR STREET FUND	483,905	470,500	467,000	455,284	-
LOCAL STREET FUND	397,511	201,000	201,434	186,486	-
WEALTHY POOL DEBT SERVICE	134,423	137,900	137,500	139,300	-
STREETSCAPE DEBT SERVICE	16	100	-	-	-
MUNICIPAL COMPLEX DEBT SERV	521,117	503,400	502,700	493,300	-
MUNICIPAL COMPLEX CAPITAL	145,053	-	-	-	-
STREETSCAPE CAPITAL PROJECTS	39	-	-	-	-
STREET&UTILITIES BUILDING CAPITAL	12,844	91,000	49,000	-	-
WATER & SEWER FUND	2,441,687	2,921,200	2,960,650	3,305,650	-
HEALTH CARE FUND	1,093,739	1,056,200	1,259,200	1,206,900	-
MOTOR EQUIP REVOLVING FUND	619,836	608,700	652,700	647,700	-
SPECIAL ASSESSMENT FUND	21,140	16,600	19,900	19,900	-
TOTAL REVENUES	16,028,986	15,664,000	15,998,084	16,164,820	-
TRANSFERS FROM OTHER FUNDS	1,732,955	1,416,000	1,316,000	1,328,000	-
TOTAL REVENUES AND TRANSFERS	\$ 17,761,941	\$ 17,080,000	\$ 17,314,084	\$ 17,492,820	\$ -
<u>EXPENDITURES</u>					
GENERAL FUND	\$ 8,896,385	\$ 8,594,900	\$ 8,555,970	\$ 8,988,900	\$ -
MAJOR STREET FUND	490,087	789,700	738,350	763,150	-
LOCAL STREET FUND	789,574	937,700	938,650	841,950	-
WEALTHY POOL DEBT SERVICE	137,740	140,000	140,000	142,000	-
STREETSCAPE DEBT SERVICE	278,575	277,200	277,200	275,600	-
MUNICIPAL COMPLEX DEBT SERV	505,114	501,400	501,400	497,500	-
MUNICIPAL COMPLEX CAPITAL	410	-	24,000	-	-
STREETSCAPE CAPITAL PROJECTS	-	-	-	-	-
STREET&UTILITIES BUILDING CAPITAL	25,050	1,485,700	1,430,000	-	-
WATER & SEWER FUND	2,873,474	2,927,900	2,871,300	3,052,800	-
HEALTH CARE FUND	1,265,710	1,343,400	1,448,645	1,289,100	-
MOTOR EQUIP REVOLVING FUND	530,211	703,500	663,500	680,700	-
SPECIAL ASSESSMENT FUND	-	-	-	-	-
TOTAL EXPENDITURES	15,792,330	17,701,400	17,589,015	16,531,700	-
TRANSFERS TO OTHER FUNDS	1,732,955	1,313,400	1,316,000	1,328,000	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 17,525,285	\$ 19,014,800	\$ 18,905,015	\$ 17,859,700	\$ -

**General Fund Revenues & Transfers in
\$9,710,300**



**General Fund Expenditures & Transfers Out
\$10,017,900**

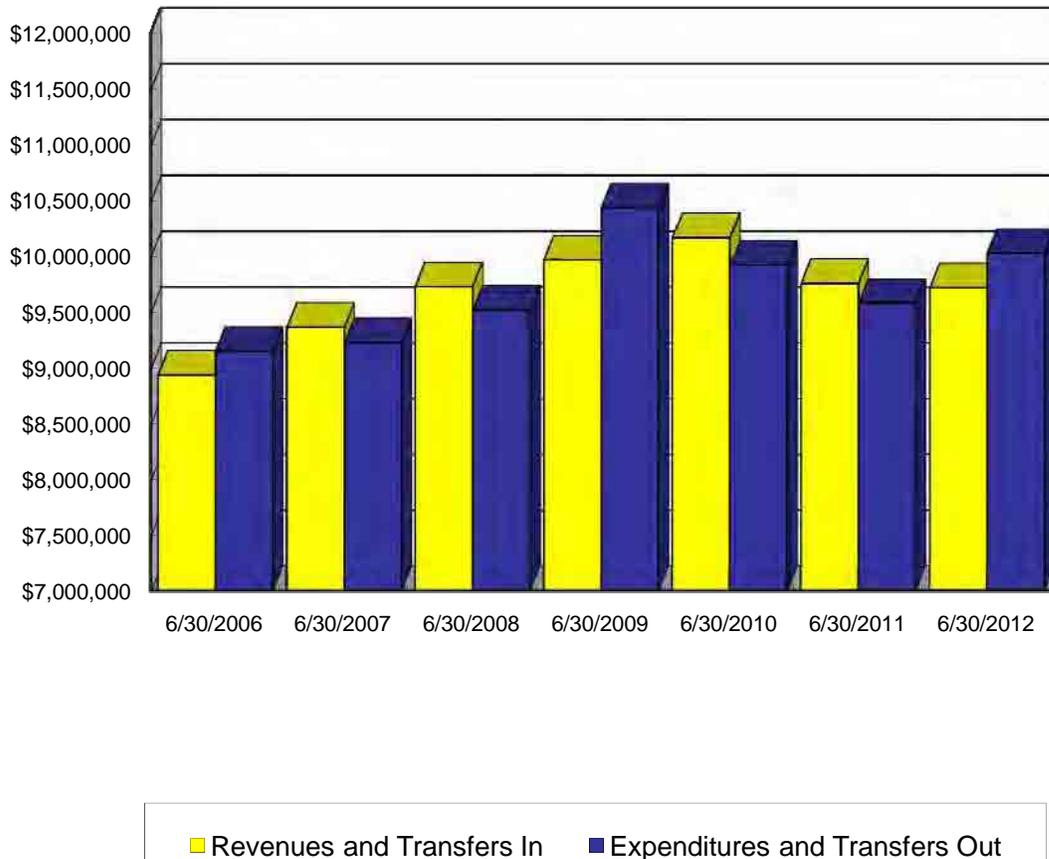


FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

101 GENERAL FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 9,719,455	\$ 9,880,150	\$ 10,157,676	\$ 9,657,400	\$ 9,748,000	\$ 9,710,300	\$ 9,710,300
Expenditures	8,494,180	8,708,764	8,896,385	8,594,900	8,555,970	8,910,200	8,988,900
Revenues over (under) expenditures	1,225,275	1,171,386	1,261,291	1,062,500	1,192,030	800,100	721,400
Transfers in	-	80,000	-	-	-	-	-
Transfers out	(1,017,000)	(1,717,000)	(1,017,000)	(1,017,000)	(1,017,000)	(1,029,000)	(1,029,000)
Changes in fund balance	208,275	(465,614)	244,291	45,500	175,030	(228,900)	(307,600)
Beginning fund balance	2,379,527	2,587,802	2,122,188	1,896,188	2,366,479	2,541,509	2,541,509
Ending fund balance	\$ 2,587,802	\$ 2,122,188	\$ 2,366,479	\$ 1,941,688	\$ 2,541,509	\$ 2,312,609	\$ 2,233,909
Fund balance as a % of expenditures	30.47%	24.37%	26.60%	22.59%	29.70%	25.95%	24.85%
Fund balance							
Reserved							
Prepaid assets	\$ 9,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety (drug seizure)	153,197	124,147	79,824	67,624	67,624	36,724	36,724
Designated							
Turf replacement	40,000	80,000	120,000	160,000	160,000	200,000	200,000
Other	500,000	-	-	200,000	200,000	200,000	200,000
Fund balance unreserved/undesignated	\$ 1,924,850	\$ 1,998,041	\$ 2,286,655	\$ 1,674,064	\$ 2,273,885	\$ 2,075,885	\$ 1,997,185
Fund balance unreserved/undesignated as a percentage of expenditures	22.66%	22.94%	25.70%	19.48%	26.58%	23.30%	22.22%

Financial Operations General Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Revenues and Transfers In	\$ 8,928,621	\$ 9,354,067	\$ 9,719,455	\$ 9,960,150	\$ 10,157,676	\$ 9,748,000	\$ 9,710,300
Expenditures and Transfers Out	\$ 9,139,286	\$ 9,219,839	\$ 9,511,180	\$ 10,425,764	\$ 9,913,385	\$ 9,572,970	\$ 10,017,900
Excess (Deficit)	\$ (210,665)	\$ 134,228	\$ 208,275	\$ (465,614)	\$ 244,291	\$ 175,030	\$ (307,600)

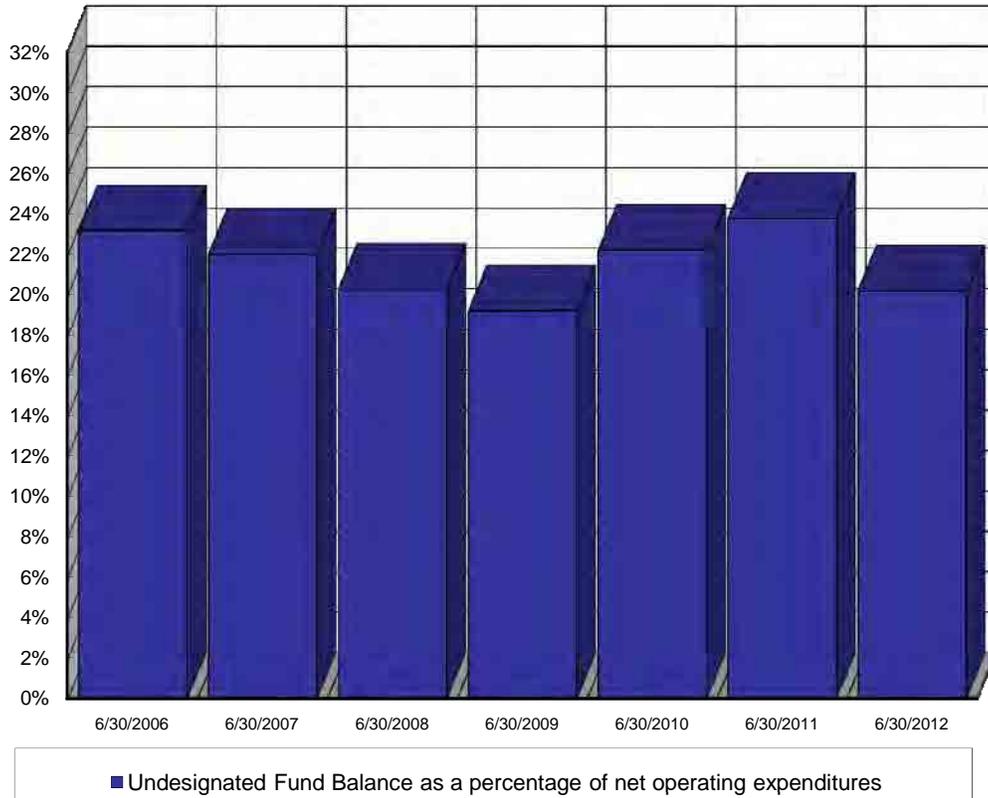
Warning Trend: Continuing deficits

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 a deficit fund balance is expected in fiscal year 2012.

Undesignated Fund Balance General Fund



	Audit	Audit	Audit	Audit	Audit	Estimated	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Undesignated Fund Balance	\$ 2,113,807	\$ 2,026,363	\$ 1,924,850	\$ 1,998,041	\$ 2,286,655	\$ 2,273,885	\$ 1,997,185
Undesignated Fund Balance as a percentage of expenditures and transfers out	23.13%	21.98%	20.24%	19.16%	22.17%	23.75%	20.15%

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

Formula: Undesignated fund balance* / Net operating expenditures

Description: Positive fund balances can also be thought of as reserves. The size of a local government's fund balances can affect its ability to withstand financial emergencies and 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 \$200,000 for turf replacement and \$200,000 for other projects.

*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 2011-12**

	<u>Department Request</u>	<u>City Manager Recommended</u>	<u>City Commission Approved</u>
GENERAL FUND			
<u>CITY MANAGER DEPARTMENT</u>			
101-101-9700 Website Update	\$ 20,000	\$ -	\$ 20,000
101-101-9700 City Code Recodification	15,000	7,500	7,500
101-875-9700 Equipment Replacement Fund	15,000	15,000	15,000
101-172-9701 Computer Replacements	1,100	1,100	1,100
	<hr/>	<hr/>	<hr/>
TOTAL - CITY MANAGER DEPARTMENT	51,100	23,600	43,600
<u>FINANCE DEPARTMENT</u>			
101-260-9700 Microsoft Server and Email System	19,000	19,000	19,000
101-260-9701 Human Resources System Software	5,200	-	2,600
101-260-9701 Computer Replacements - FIN	4,400	4,400	4,400
101-260-9701 Scan to PC Desktop Software	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
TOTAL - FINANCE DEPARTMENT	30,600	23,400	28,000
<u>PUBLIC SAFETY DEPARTMENT</u>			
<u>Department:</u>			
101-345-9701 Computer Replacements - PS	6,600	6,600	6,600
101-345-9701 Emergency Vehicle Operations Training	2,500	2,500	2,500
Subtotal - Department	<hr/>	<hr/>	<hr/>
	9,100	9,100	9,100
<u>Drug Seizure:</u>			
101-345-9700 Mobile Data Computers - M.D.C.'s	19,900	19,900	19,900
101-347-9700 Exercise Equipment-Treadmill	5,000	5,000	5,000
Subtotal - Drug Seizure	<hr/>	<hr/>	<hr/>
	24,900	24,900	24,900
	<hr/>	<hr/>	<hr/>
TOTAL - PUBLIC SAFETY DEPARTMENT	34,000	34,000	34,000
<u>PUBLIC WORKS DEPARTMENT</u>			
<u>City Buildings:</u>			
101-265-9700 Resurface Manhattan Park Parking Lot	80,000	80,000	80,000
101-265-9700 Community Center Chiller improvements	11,000	-	11,000
101-265-9700 Copy Machine for Public Works Complex	6,000	-	-
101-265-9300 Wealthy Pool Maint/Repair Program	4,900	4,900	4,900
101-265-9701 Computer Replacements - CS	2,200	2,200	2,200
Subtotal - City Buildings	<hr/>	<hr/>	<hr/>
	104,100	87,100	98,100
<u>Wealthy Streetscape Maintenance:</u>			
101-485-9300 Valves/burners Gaslight snowmelt system	6,200	6,200	6,200
	<hr/>	<hr/>	<hr/>
TOTAL - PUBLIC WORKS DEPARTMENT	110,300	93,300	104,300

	<u>Department Request</u>	<u>City Manager Recommended</u>	<u>City Commission Approved</u>
<u>PARKS & RECREATION DEPARTMENT</u>			
<u>Department:</u>			
101-751-9700	Five Year Master Plan Update	\$ 25,000	\$ 25,000
101-751-9700	Park Signs - Manhattan and Collins Park	17,000	-
101-751-9700	Wealthy Pool Variable Speed Drives	5,000	-
101-751-9701	Computer Replacements - REC	4,400	4,400
101-751-9701	VerSteel 72X30 Rectangular Tables	3,900	-
	Subtotal - Department	55,300	34,400
<u>Grounds Maintenance:</u>			
101-778-9701	Billy Goat Brush Cutter	2,500	-
	TOTAL - PARKS & RECREATION DEPT	57,800	36,900
	TOTAL - GENERAL FUND	\$ 283,800	\$ 246,800

MAJOR/LOCAL STREET FUNDS

MAJOR STREET

<u>Street Construction:</u>			
202-451-9730	Major Road Construction (see Note 1)	\$ 180,000	\$ 180,000
<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 (Lake/Hall, Lake/Breton)	125,000	50,000
	TOTAL - MAJOR STREET FUND	\$ 320,000	\$ 245,000

LOCAL STREET

<u>Street Construction:</u>			
203-451-9730	Local Street Construction (see Note 2)	\$ 300,000	\$ 300,000
<u>Routine Maintenance:</u>			
203-463-9350	Annual Sidewalk Repair Program	75,000	75,000
203-463-9350	Reeds Lake Blvd. Cutoff improvements	25,000	25,000
	Subtotal - Routine Maintenance	100,000	100,000
	TOTAL - LOCAL STREET FUND	\$ 400,000	\$ 400,000

	TOTAL - MAJOR/LOCAL STREET FUNDS	\$ 720,000	\$ 645,000
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		<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>				
592-089-1280	Upgrade Watermains (<i>Hall: Lake to Bonnell</i>)	\$ 410,000	\$ 410,000	\$ 410,000
592-089-1280	Storm Sewer Sperator	325,000	325,000	325,000
	Subtotal - Water and Sewer Projects	735,000	735,000	735,000
<u>Mains and Hydrants:</u>				
592-542-9700	Hydrant Update Program	15,000	15,000	15,000
592-542-9700	Water Sample Site Testing Unit	10,000	10,000	10,000
	Subtotal - Mains and Hydrants	25,000	25,000	25,000
<u>Sewers:</u>				
592-550-9700	Base radio for sewer lift stations	11,000	11,000	11,000
592-550-9700	Replace Storm Sewer Grate	6,500	6,500	6,500
	Subtotal - Sewers	17,500	17,500	17,500
	TOTAL - WATER AND SEWER FUND	\$ 777,500	\$ 777,500	\$ 777,500

MERF

<u>Vehicles:</u>				
692-021-1480	94 International Dump/Plow Truck #173	\$ 113,000	\$ 113,000	\$ 113,000
692-021-1480	94 International Dump/Plow Truck #174	113,000	113,000	113,000
692-021-1480	1995 Ford Dump Truck #176	113,000	113,000	113,000
692-021-1480	2003 Dodge Crew Cab #105	24,000	24,000	24,000
692-021-1480	2003 Ford Crown Vic Patrol Vehicle #275	22,000	22,000	22,000
692-021-1480	2005 Ford Crown Vic Patrol Vehicle #282	22,000	22,000	22,000
692-021-1480	2000 Dodge Pickup Truck #198	20,000	20,000	20,000
692-021-1480	Replace 2way radios in mobile equipment	10,000	10,000	10,000
692-021-1480	1998 Land Pride Power Rake	6,200	6,200	6,200
692-021-1480	Brush Hog attachment for Tool Cat	5,600	5,600	5,600
	TOTAL - MERF	\$ 448,800	\$ 448,800	\$ 448,800

Note 1:

Wealthy (Plymouth->Sherman) \$180,000

Note 2:

Cambridge (Sherman->Franklin) \$96,000

Pontiac \$104,000

Gladstone (Franklin->Alexander) \$80,000

Mackinaw \$20,000

CITY OF EAST GRAND RAPIDS GENERAL FUND REVENUES

Budget Issues: The total General Fund budgeted revenues are \$9,710,300 which is slightly higher than the budgeted amount of the previous fiscal year (.5% increase in revenues). The increase is primarily due to approximately \$100,000 of additional property tax revenues. The increased property tax revenue is the result of a slight increase in the taxable value of property located within the City.

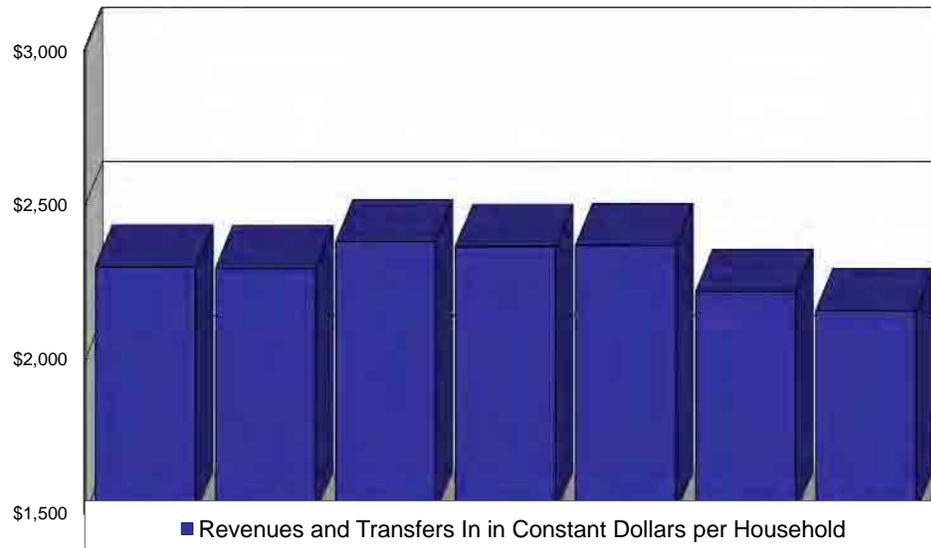
State share sales tax includes only the constitutional portion of this revenue source due to uncertainty related to state funding and state politics. All other budgeted revenues are very consistent with the prior year.

CITY OF EAST GRAND RAPIDS

GENERAL FUND BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
CITY TAXES & PENALTIES	\$ 7,253,594	\$ 7,150,000	\$ 7,168,000	\$ 7,248,000	\$ 7,248,000
LICENSES AND PERMITS	43,676	37,000	46,000	42,000	42,000
INTERGOVERNMENTAL PROGRAMS	1,120,481	686,000	799,200	699,200	699,200
CHARGES FOR CURRENT SERVICES	357,628	333,200	334,600	334,600	334,600
RECREATION REVENUE	1,111,206	1,195,000	1,158,200	1,164,500	1,164,500
FINES & FORFEITS	42,270	45,000	41,000	41,000	41,000
INTEREST AND RENTS	56,811	50,000	20,000	20,000	20,000
OTHER REVENUES	145,053	134,200	154,000	134,000	134,000
OTHER REVENUES - LIBRARY	26,950	27,000	27,000	27,000	27,000
TOTAL REVENUES	<u>10,157,669</u>	<u>9,657,400</u>	<u>9,748,000</u>	<u>9,710,300</u>	<u>9,710,300</u>
TRANSFERS					
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	<u><u>\$ 10,157,669</u></u>	<u><u>\$ 9,657,400</u></u>	<u><u>\$ 9,748,000</u></u>	<u><u>\$ 9,710,300</u></u>	<u><u>\$ 9,710,300</u></u>

Revenues and Transfers In per Household General Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Revenues and Transfers In	\$8,928,621	\$9,323,025	\$9,719,455	\$9,960,150	\$10,157,676	\$9,748,000	\$9,710,300
Revenues and Transfers In in Constant Dollars	\$8,928,621	\$8,955,836	\$9,327,692	\$9,317,259	\$9,370,650	\$8,815,337	\$8,611,476
Revenues and Transfers In in Constant Dollars per Household	\$2,295	\$2,292	\$2,376	\$2,362	\$2,365	\$2,215	\$2,154

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

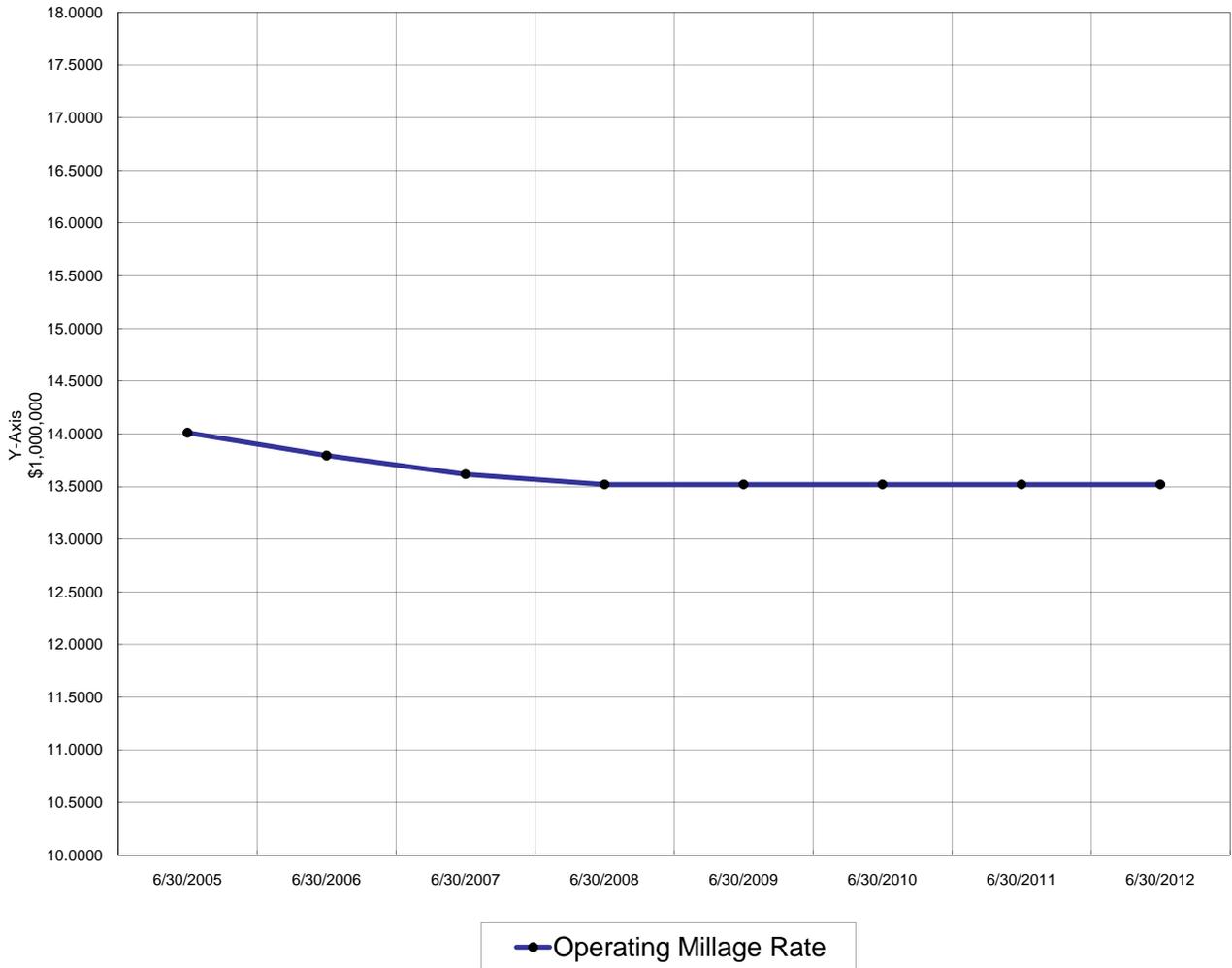
Formula: Net operating revenues (constant dollars) / Number of Households.

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 2012 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 increase for 2011 and 2012 was 18 households per year. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2011 & 2012).

City Operating Millage Rate General Fund

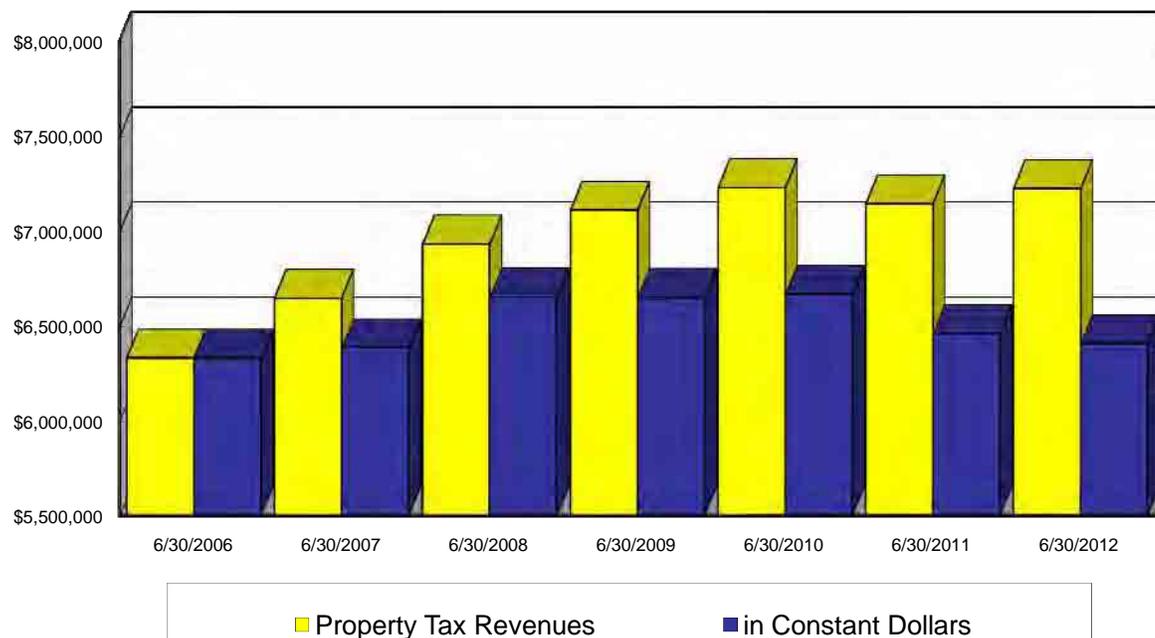


	Audit	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
City Operating Millage Rate	14.0114	13.7942	13.6162	13.5195	13.5195	13.5195	13.5195	13.5195

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



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Property Tax Revenues	\$6,327,195	\$6,642,179	\$6,928,460	\$7,106,175	\$7,224,108	\$7,140,000	\$7,220,000
Property Tax Revenues in Constant Dollars	\$6,327,195	\$6,380,575	\$6,649,194	\$6,647,498	\$6,664,306	\$6,456,864	\$6,402,980

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

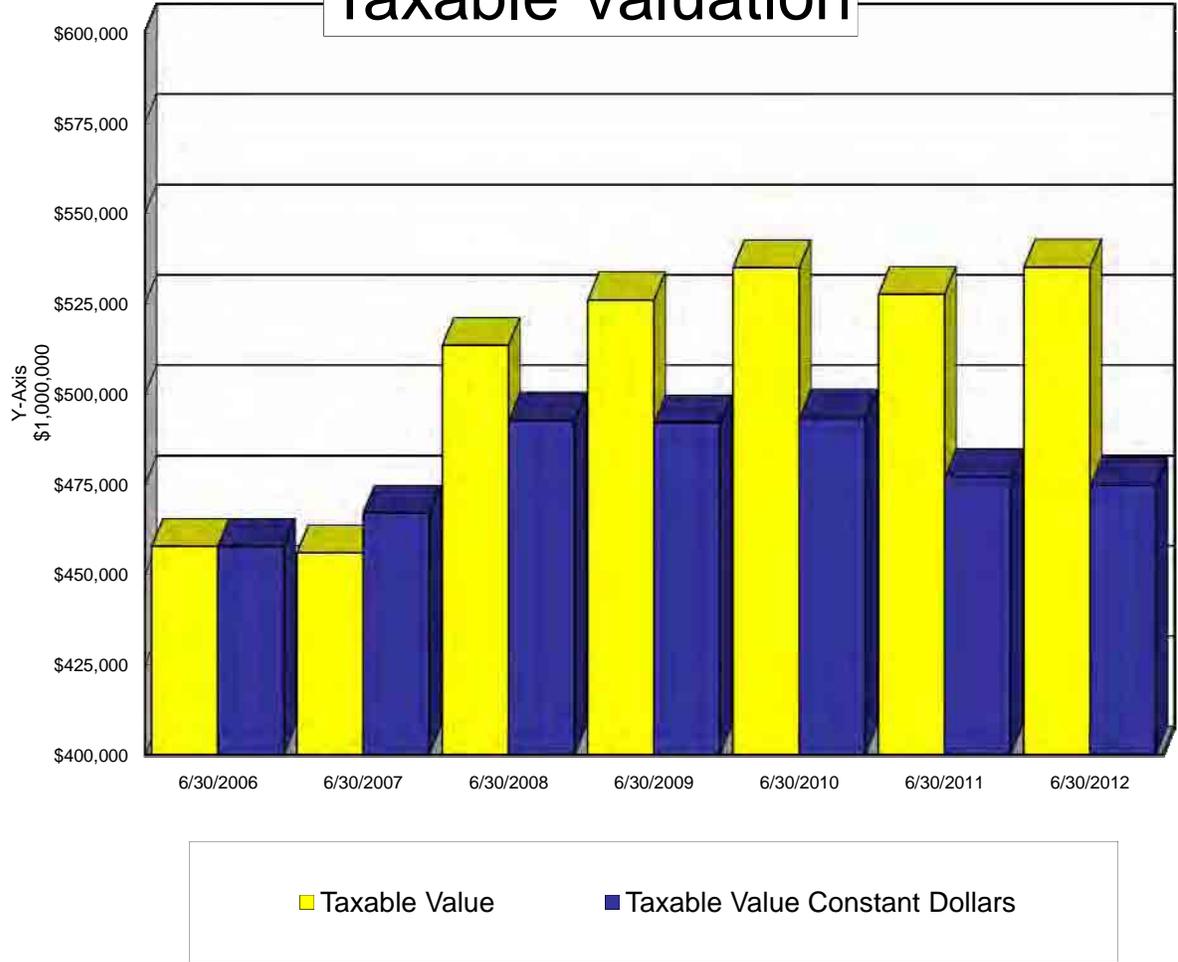
Formula: Property tax revenues in constant dollars.

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 2011 & 2012).

Taxable Valuation



	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Taxable Valuation							
Valuation x 1000	\$457,564	\$455,766	\$513,229	\$525,683	\$534,734	\$527,293	\$534,872
Taxable Valuation\ Constant Dollars x 1000	\$457,564	\$466,634	\$492,542	\$491,752	\$493,297	\$476,843	\$474,346

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

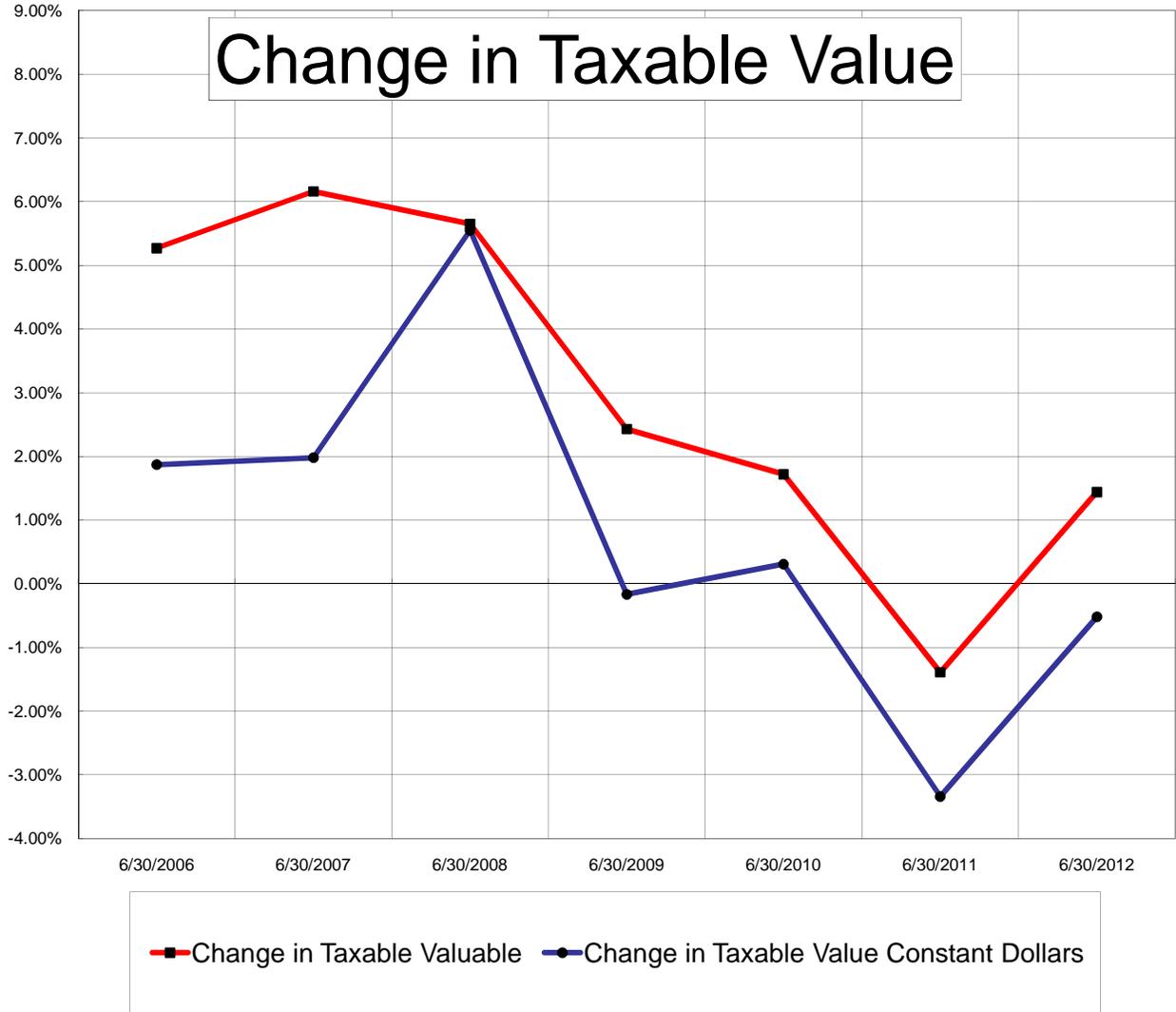
Formula: Taxable Value - Taxable Value (constant dollars)

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.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2011 & 2012).

Change in Taxable Value



	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Change in Taxable Value	5.27%	6.16%	5.65%	2.43%	1.72%	-1.39%	1.44%
Change in Taxable Value (constant dollars)	1.87%	1.98%	5.55%	-0.17%	0.31%	-3.34%	-0.52%

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

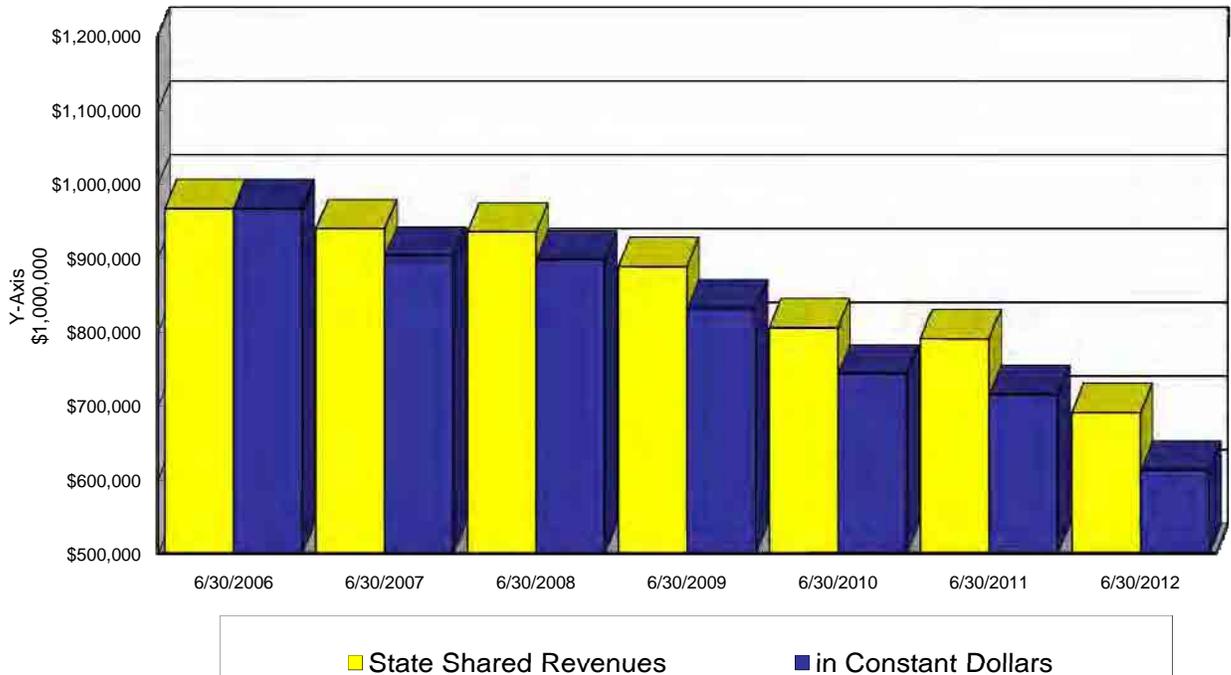
Formula: Taxable Value / Taxable Value in prior year
 Taxable Value (constant dollars) / Taxable Value in prior year (constant dollars)

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 2011 & 2012).

State Shared Revenues General Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
State Shared Revenues	\$966,192	\$939,212	\$934,628	\$887,905	\$804,837	\$790,000	\$690,000
State Shared Revenues in Constant Dollars	\$966,192	\$902,221	\$896,956	\$830,594	\$742,470	\$714,415	\$611,919

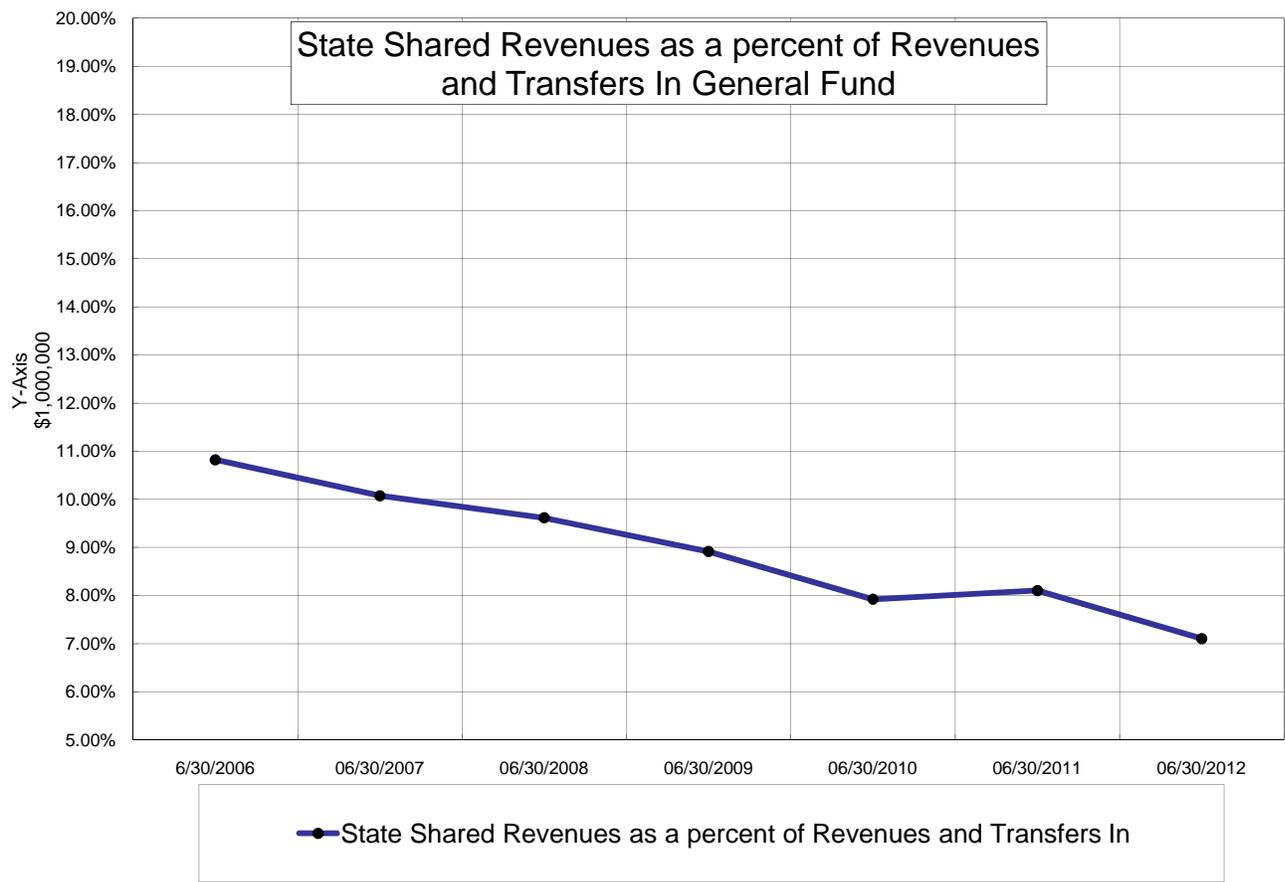
Warning Trend: Increasing reliance on State Shared Revenues to support on-going operations.

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.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2011 & 2012).



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	06/30/2007	06/30/2008	06/30/2009	06/30/2010	06/30/2011	06/30/2012
Revenues and Transfers In	\$8,928,621	\$9,323,025	\$9,719,455	\$9,960,150	\$10,157,676	\$9,748,000	\$9,710,300
State Shared Revenues	\$966,192	\$939,212	\$934,628	\$887,905	\$804,837	\$790,000	\$690,000
State Shared Revenues as a percentage of Revenues and Transfers In	10.82%	10.07%	9.62%	8.91%	7.92%	8.10%	7.11%

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.

FY 2011/12 BUDGET TOTAL REVENUES

101 GENERAL FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>400 CITY TAXES AND PENALTIES</u>					
4020 CURRENT YEAR'S LEVY	\$ 7,224,108	\$ 7,130,000	\$ 7,140,000	\$ 7,220,000	\$ 7,220,000
4450 INTEREST & PENALTIES	<u>29,486</u>	<u>20,000</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>
DEPARTMENT TOTALS:	<u>\$ 7,253,594</u>	<u>\$ 7,150,000</u>	<u>\$ 7,168,000</u>	<u>\$ 7,248,000</u>	<u>\$ 7,248,000</u>
 <u>450 LICENSES AND PERMITS</u>					
4510 BUSINESS LICENSES	\$ 12,250	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000
4770 BUILDING PERMITS	25,056	22,000	25,000	25,000	25,000
4790 OTHER PERMITS	<u>6,370</u>	<u>5,000</u>	<u>9,000</u>	<u>5,000</u>	<u>5,000</u>
DEPARTMENT TOTALS:	<u>\$ 43,676</u>	<u>\$ 37,000</u>	<u>\$ 46,000</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>
 <u>539 INTERGOVERNMENT PROGRAMS</u>					
5440 ST TRNG GRANTPOLICE	\$ 5,897	\$ 6,500	\$ 5,800	\$ 5,800	\$ 5,800
5460 WATERFRONT PARK GRANT	307,644	-	-	-	-
5470 MONIES REC'D FROM ST	39	-	-	-	-
5480 SCHOOL SECURITY AGREE	2,064	1,000	1,000	1,000	1,000
5760 SALES TAX	802,316	676,000	790,000	690,000	690,000
5770 LIQUOR TAX	<u>2,521</u>	<u>2,500</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
DEPARTMENT TOTALS:	<u>\$ 1,120,481</u>	<u>\$ 686,000</u>	<u>\$ 799,200</u>	<u>\$ 699,200</u>	<u>\$ 699,200</u>

FY 2011/12 BUDGET TOTAL REVENUES

101 GENERAL FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>600 CHARGES FOR CURRENT SERVICES</u>					
6090 CLERK'S SERVICES	\$ 6,703	\$ 4,200	\$ 600	\$ 600	\$ 600
6160 ADMIN. CHARGES TO W&S	130,000	130,000	130,000	130,000	130,000
6170 CATV SUBSCRIBER REVEN	165,146	150,000	150,000	150,000	150,000
6200 RIGHT-OF-WAY FEES	34,820	34,000	34,000	34,000	34,000
6290 RENTAL INSPECTION FEE	-	-	-	-	-
6540 MISC. OPERATING INCOM	<u>20,959</u>	<u>15,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
DEPARTMENT TOTALS:	<u>\$ 357,628</u>	<u>\$ 333,200</u>	<u>\$ 334,600</u>	<u>\$ 334,600</u>	<u>\$ 334,600</u>
 <u>601 RECREATION REVENUE</u>					
6110 REC PROGRAMMING FEES	\$ 182,938	\$ 208,800	\$ 181,200	\$ 184,200	\$ 184,200
6111 AQUATIC CLUB REG FEES	38,512	46,900	38,600	41,800	41,800
6112 POOL PROGRAMS FEES	137,088	150,400	143,000	145,000	145,000
6113 REC SPORTS FEES	252,767	278,800	271,400	279,800	279,800
6180 SPECIAL EVENTS	241,114	262,300	251,100	261,600	261,600
6250 GROUNDS MAINTENANCE	133,236	133,300	132,400	133,800	133,800
6260 MIDDLE SCHOOL SPORTS	70,208	73,600	67,900	70,800	70,800
6540 MIS OPERATING REVENUE	<u>55,343</u>	<u>40,900</u>	<u>72,600</u>	<u>47,500</u>	<u>47,500</u>
DEPARTMENT TOTALS:	<u>\$ 1,111,206</u>	<u>\$ 1,195,000</u>	<u>\$ 1,158,200</u>	<u>\$ 1,164,500</u>	<u>\$ 1,164,500</u>
 <u>655 FINES AND FORFEITS</u>					
6560 POLICE AND COURT FEES	\$ 31,853	\$ 37,000	\$ 31,000	\$ 31,000	\$ 31,000
6580 DRUNK DRIVING (OUIL)	<u>10,417</u>	<u>8,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
DEPARTMENT TOTALS:	<u>\$ 42,270</u>	<u>\$ 45,000</u>	<u>\$ 41,000</u>	<u>\$ 41,000</u>	<u>\$ 41,000</u>

FY 2011/12 BUDGET TOTAL REVENUES

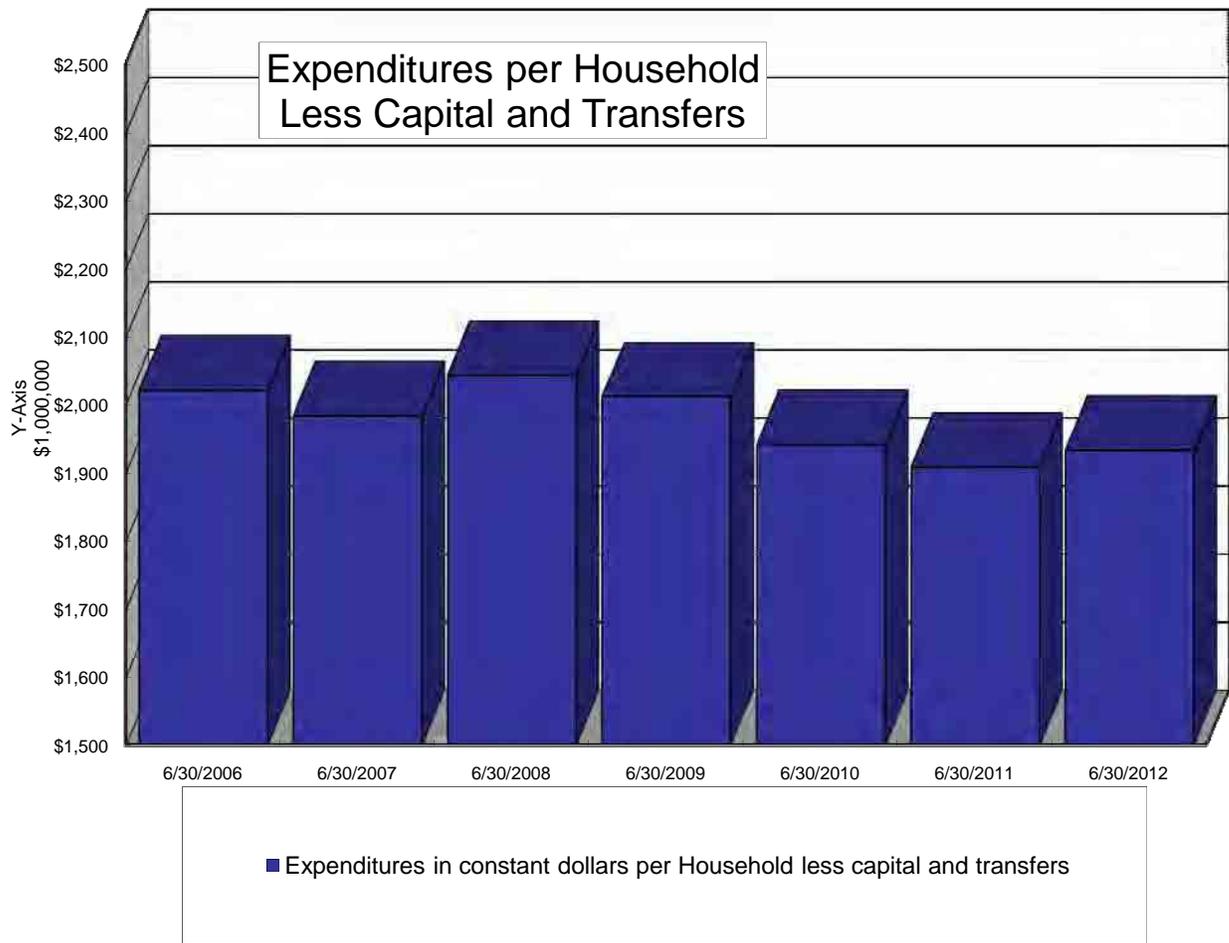
101 GENERAL FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>664 INTEREST AND RENTS</u>					
6650 INTEREST ON INVESTMEN	\$ 56,811	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000
DEPARTMENT TOTALS:	<u>\$ 56,811</u>	<u>\$ 50,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
<u>671 OTHER REVENUE</u>					
6740 FED SEIZURE PROCEEDS	\$ 6,636	\$ -	\$ -	\$ -	\$ -
6750 BUSINESS DIST CONTRIB	-	-	-	-	-
6770 GREAT LAKES TASK FORCE	-	-	-	-	-
6910 CABLE COMMUNITY ACCES	6,456	4,200	24,000	24,000	24,000
6931 CABLE TOWER RENTAL	131,961	130,000	130,000	110,000	110,000
DEPARTMENT TOTALS:	<u>\$ 145,053</u>	<u>\$ 134,200</u>	<u>\$ 154,000</u>	<u>\$ 134,000</u>	<u>\$ 134,000</u>
<u>672 OTHER REVENUE - LIBRARY</u>					
6750 CONTRIB. FROM PRIVATE	\$ -	\$ -	\$ -	\$ -	\$ -
6800 KENT DISTRICT LIBRARY	26,950	27,000	27,000	27,000	27,000
DEPARTMENT TOTALS:	<u>\$ 26,950</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 27,000</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>
TOTAL REVENUE	<u>\$ 10,157,669</u>	<u>\$ 9,657,400</u>	<u>\$ 9,748,000</u>	<u>\$ 9,710,300</u>	<u>\$ 9,710,300</u>

CITY OF EAST GRAND RAPIDS

GENERAL FUND BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>EXPENDITURES</u>					
GENERAL GOVERNMENT					
CITY COMMISSION	\$ 27,916	\$ 27,400	\$ 23,300	\$ 34,100	\$ 26,600
CITY MANAGER	232,100	239,800	237,680	260,200	280,200
CITY ATTORNEY	287,857	200,000	215,000	210,000	210,000
FINANCE	721,694	703,100	684,900	752,500	757,100
GENERAL ADMIN	189,032	179,000	141,000	144,000	144,000
TOTAL GENERAL GOVERNMENT	<u>1,458,599</u>	<u>1,349,300</u>	<u>1,301,880</u>	<u>1,400,800</u>	<u>1,417,900</u>
TOTAL PUBLIC SAFETY	<u>3,885,469</u>	<u>3,965,000</u>	<u>3,937,400</u>	<u>4,187,300</u>	<u>4,203,800</u>
CITY SERVICES					
CITY BUILDINGS	680,327	760,700	817,050	809,000	848,100
ZONING ADMINISTRATION	111,766	106,300	115,300	114,300	114,300
CITY ENGINEER	129,101	49,100	72,000	54,200	54,200
WEALTH STREETSCAPE MAINT	72,801	85,700	94,300	89,300	89,300
LAKE RESTORATION	18,889	58,000	58,000	8,000	8,000
STREET LIGHTING	104,924	91,000	99,000	99,000	99,000
WASTE COLLECTION	316,698	349,800	340,900	333,500	333,500
TREE MAINTENANCE	69,640	91,000	81,200	89,500	88,000
TOTAL CITY SERVICES	<u>1,504,146</u>	<u>1,591,600</u>	<u>1,677,750</u>	<u>1,596,800</u>	<u>1,634,400</u>
PARKS & RECREATION	<u>2,048,171</u>	<u>1,689,000</u>	<u>1,638,940</u>	<u>1,725,300</u>	<u>1,732,800</u>
TOTAL EXPENDITURES	<u>8,896,385</u>	<u>8,594,900</u>	<u>8,555,970</u>	<u>8,910,200</u>	<u>8,988,900</u>
TRANSFERS					
TRANSFERS TO OTHER FUNDS	1,017,000	1,017,000	1,017,000	1,029,000	1,029,000
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 9,913,385</u>	<u>\$ 9,611,900</u>	<u>\$ 9,572,970</u>	<u>\$ 9,939,200</u>	<u>\$ 10,017,900</u>



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Expenditures	\$7,857,979	\$8,068,181	\$8,353,646	\$8,479,293	\$8,330,823	\$8,393,320	\$8,742,100
Expenditures in constant Dollars	\$7,857,979	\$7,750,414	\$8,016,935	\$7,931,986	\$7,685,261	\$7,590,269	\$7,752,838
Expenditures in constant dollars per Household	\$2,020	\$1,983	\$2,042	\$2,011	\$1,940	\$1,907	\$1,932

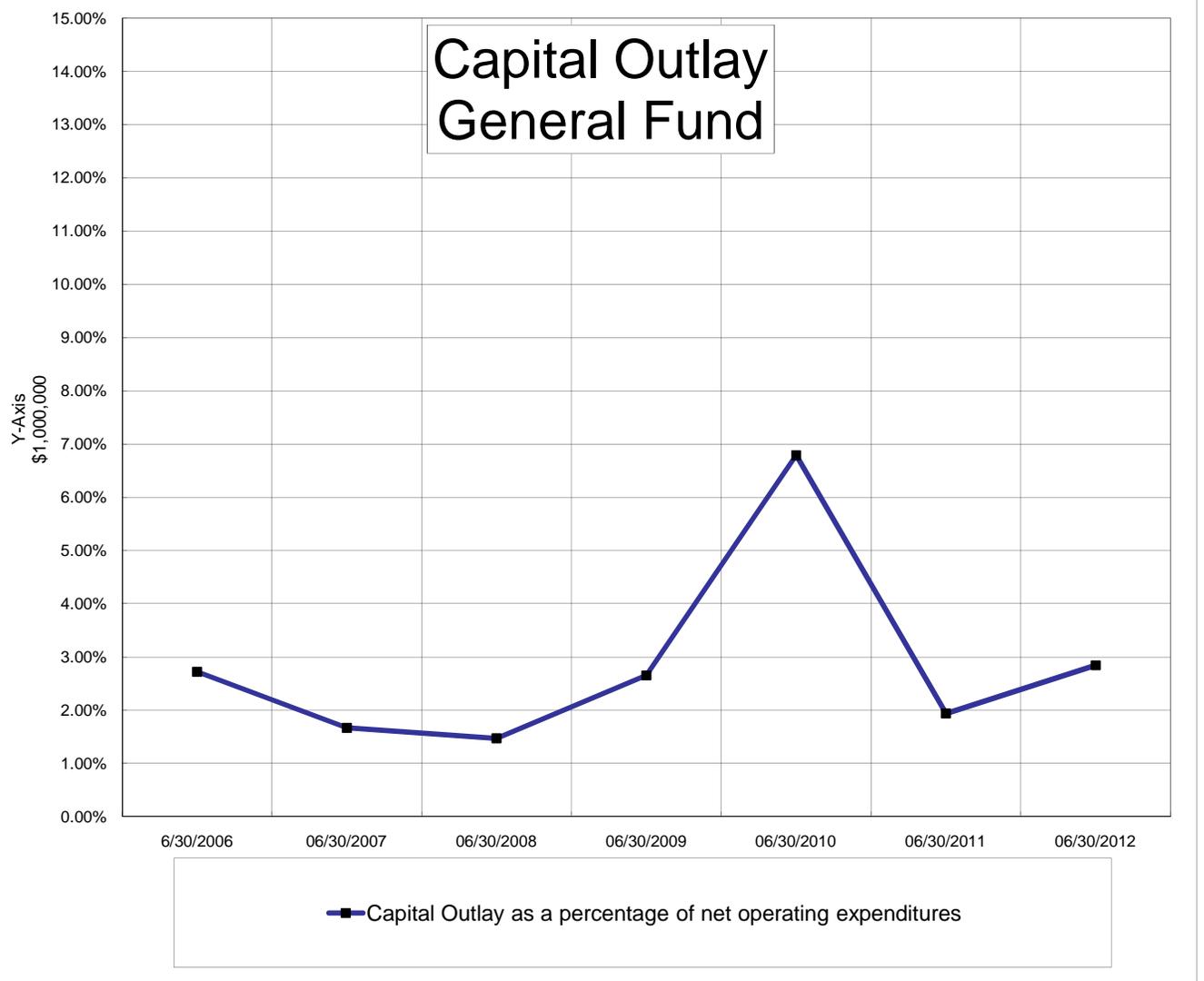
Warning Trend: Increasing expenditures less capital and transfers* (constant dollars) per household.

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 2012. This is primarily due to increased benefit costs including health care premiums and 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 2011 and 2012 was 18 households per year. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2011 & 2012).



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	06/30/2007	06/30/2008	06/30/2009	06/30/2010	06/30/2011	06/30/2012
Capital Outlay	\$213,907	\$134,658	\$122,930	\$224,947	\$565,562	\$162,650	\$246,800
Capital outlay as a percentage of net operating expenditures	2.72%	1.67%	1.47%	2.65%	6.79%	1.94%	2.84%

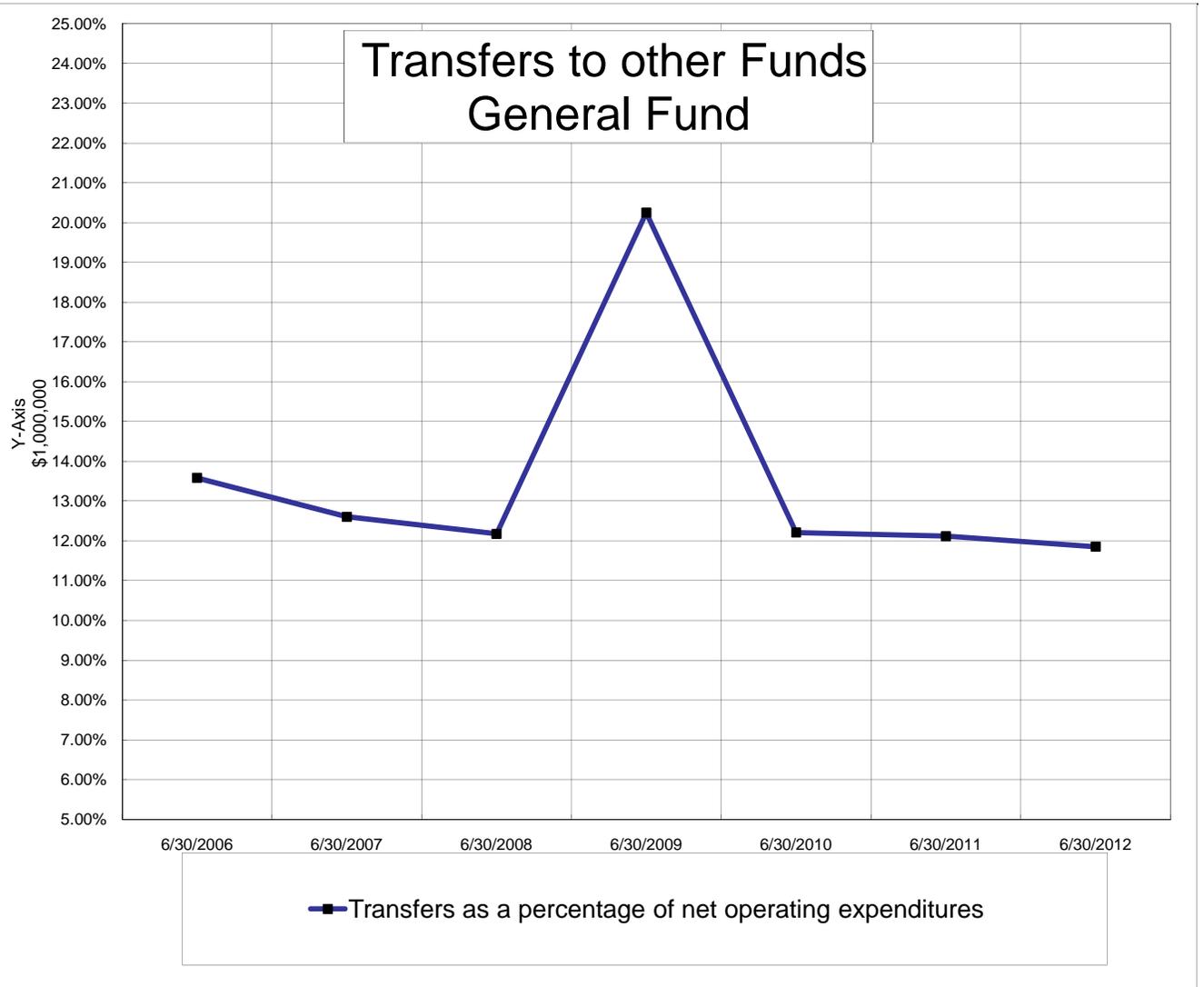
Warning Trend: A three or more year decline in capital outlay* as a percentage of net operating expenditures.

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.



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
General Fund Transfers	\$1,067,400	\$1,017,000	\$1,017,000	\$1,717,000	\$1,017,000	\$1,017,000	\$1,029,000
Transfers as a percentage expenditures	13.58%	12.61%	12.17%	20.25%	12.21%	12.12%	11.85%

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 mills annually to be transferred to the Street Funds for Street Construction projects. In FYE 6/30/2006 \$156,400 is transferred to the Municipal Complex/Library Fund. In FYE 6/30/2009 \$600,000 is transferred to the Streets & Utilities Building Fund and \$100,000 to the Local Street Fund for the Bike Trail. Transfers to other funds in FYE 2010 through FYE 2012 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 2011.

FY 2011/12 BUDGET TOTAL EXPENDITURES

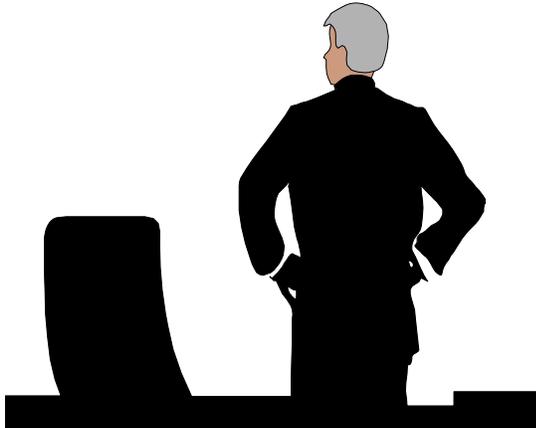
101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>101 CITY COMMISSION</u>					
7070 SALARIES & WAGES - TEMP	\$ 7,477	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
7080 CONTRACTUAL WAGES	-	-	-	-	-
7150 EMPLOYER SOCIAL SECURITY	570	600	600	600	600
8010 CONTRACTUAL SERVICES	8,925	4,500	2,700	2,700	2,700
9550 MISCELLANEOUS	1,005	3,500	1,500	2,500	2,500
9560 DUES & SUBSCRIPTIONS	9,939	10,500	10,500	12,500	12,500
9570 PROFESSIONAL DEVELOP	-	300	-	300	300
9700 CAPITAL EXPENDITURES	-	-	-	7,500	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 27,916</u>	<u>\$ 27,400</u>	<u>\$ 23,300</u>	<u>\$ 34,100</u>	<u>\$ 26,600</u>

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

DEPARTMENT: CITY MANAGER

ACCOUNT NO.: 172



Budget Issues: The total budget for the City Manager is \$260,200 which increased primarily due to planned capital asset activity and increased health care costs.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>172 CITY MANAGER</u>					
7060 SALARIES & WAGES PERM	\$ 166,924	\$ 167,200	\$ 166,900	\$ 167,900	\$ 167,900
7070 SALARIES & WAGES TEMP	43	-	-	-	-
7080 CONTRACTUAL WAGES	-	-	-	-	-
7090 SALARIES & WAGES OVT	-	1,000	500	1,000	1,000
7150 EMPLOYER SOCIAL SEC	11,320	12,900	12,800	12,800	12,800
7160 WORKER'S COMPENSATION	394	900	580	600	600
7170 HEALTH CARE	23,900	24,000	24,000	34,300	34,300
7190 PENSION	24,044	25,100	25,100	25,300	25,300
8010 CONTRACTUAL SERVICES	1,419	2,500	3,500	3,500	3,500
9470 AUTO EXPENSE	211	200	200	200	200
9550 MISCELLANEOUS	744	1,500	1,100	1,500	1,500
9560 DUES & SUBSCRIPTIONS	1,228	1,500	1,500	1,500	1,500
9570 PROFESSIONAL DEVELOP	1,873	3,000	1,500	3,000	3,000
9700 CAPITAL EXPENDITURES	-	-	-	7,500	27,500
9701 SMALL CAPITAL	-	-	-	1,100	1,100
DEPARTMENT TOTALS:	<u>\$ 232,100</u>	<u>\$ 239,800</u>	<u>\$ 237,680</u>	<u>\$ 260,200</u>	<u>\$ 280,200</u>

CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

DEPARTMENT: FINANCE

Budget Issues: The total budget for the Finance Department is \$752,500 which is \$49,400 more than budgeted the previous fiscal year. The increase is primarily the result of increasing health care costs and planned capital assets upgrades.

ACTIVITY: ASSESSOR

ACCOUNT NO.: 209



Budget Issues: The City Assessor budget is \$108,800 which is \$5,500 more than last fiscal year. This increase is primarily due to increase health care costs.

ACTIVITY: ELECTIONS

ACCOUNT NO.: 192



Budget Issues: The budget for Elections is \$17,900 which is \$100 less than last fiscal year. There is a decrease in wages with an offsetting increase in operating supplies.

ACTIVITY: FINANCE

ACCOUNT NO.: 260

Budget Issues: The budget for Finance is \$625,800 which is \$44,000 more than last fiscal year. The increase is primarily the result of increased health care costs and planned capital outlays (server upgrade).



FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>192 FINANCE/ELECTIONS</u>					
7070 SALARIES & WAGES TEM \$	5,166	\$ 11,000	\$ 13,000	\$ 11,000	\$ 11,000
7080 CONTRACTUAL WAGES	-	-	-	-	-
7090 SALARIES & WAGES OVT	839	1,000	1,000	1,000	1,000
7150 EMPLOYER SOCIAL SEC	459	1,000	1,000	900	900
7400 OPERATING SUPPLIES	2,788	4,000	3,000	4,000	4,000
8010 CONTRACTUAL SERVICE	480	1,000	1,000	1,000	1,000
9300 REPAIRS & MAINTENAN	-	-	600	-	-
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 9,732</u>	<u>\$ 18,000</u>	<u>\$ 19,600</u>	<u>\$ 17,900</u>	<u>\$ 17,900</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>209 FINANCE/ASSESSOR</u>					
7060 SALARIES & WAGES PER	\$ 65,995	\$ 68,200	\$ 62,900	\$ 68,900	\$ 68,900
7070 SALARIES & WAGES TEM	25,061	-	-	-	-
7090 SALARIES & WAGES OVT	-	-	-	-	-
7150 EMPLOYER SOCIAL SEC	6,480	5,200	4,800	5,300	5,300
7160 WORKERS' COMPENSATI	670	1,400	1,000	600	600
7170 HEALTH CARE	12,000	12,000	12,000	17,200	17,200
7190 PENSION	9,859	10,400	10,300	10,300	10,300
7400 OPERATING SUPPLIES	4,103	4,200	4,200	4,600	4,600
8010 CONTRACTUAL SERVICE	-	-	-	-	-
9470 AUTO EXPENSE	-	200	200	200	200
9550 MISCELLANEOUS	-	-	-	-	-
9560 DUES & SUBSCRIPTIONS	610	700	700	700	700
9570 PROFESSIONAL DEVEL	1,269	1,000	1,000	1,000	1,000
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 126,047</u>	<u>\$ 103,300</u>	<u>\$ 97,100</u>	<u>\$ 108,800</u>	<u>\$ 108,800</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>260 FINANCE</u>					
7060 SALARIES & WAGES PER	\$ 306,913	\$ 300,700	\$ 300,800	\$ 306,000	\$ 306,000
7070 SALARIES & WAGES TEM	19,150	18,000	19,000	20,000	20,000
7090 SALARIES & WAGES OVT	112	1,000	1,000	1,000	1,000
7150 EMPLOYER SOCIAL SEC	23,517	24,500	25,000	25,000	25,000
7160 WORKER'S COMPENSATI	997	2,400	1,500	1,200	1,200
7170 HEALTH CARE	71,800	72,000	72,000	102,700	102,700
7190 PENSION	41,196	45,200	45,200	46,000	46,000
7400 OPERATING SUPPLIES	8,213	10,000	10,000	10,000	10,000
7410 POSTAGE	12,631	20,000	14,000	16,000	16,000
8010 CONTRACTUAL SERVICES	3,595	4,000	4,000	4,000	4,000
8030 AUDIT	15,100	15,700	13,500	15,000	15,000
9000 PRINTING & PUBLISHING	1,926	5,000	3,000	3,000	3,000
9010 NEWSLETTER	6,855	1,000	1,000	1,000	1,000
9300 REPAIRS & MAINTENANCI	29,257	35,000	35,000	35,000	35,000
9320 COMPUTER REPAIR	2,365	4,000	4,000	4,000	4,000
9470 AUTO EXPENSE	665	800	800	800	800
9540 WELLNESS COMMITTEE	1,172	1,200	1,200	1,200	1,200
9550 MISCELLANEOUS EXPENS	6,709	5,000	7,100	5,000	5,000
9560 DUES & SUBSCRIPTIONS	1,155	1,500	2,000	1,500	1,500
9570 PROFESSIONAL DEVELOP	1,446	4,000	2,000	4,000	4,000
9700 CAPITAL EXPENDITURES	18,744	9,700	5,000	19,000	19,000
9701 SMALL CAPITAL	12,397	1,100	1,100	4,400	9,000
DEPARTMENT TOTALS:	<u>\$ 585,915</u>	<u>\$ 581,800</u>	<u>\$ 568,200</u>	<u>\$ 625,800</u>	<u>\$ 630,400</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
FINANCE TOTALS:	<u>\$ 721,694</u>	<u>\$ 703,100</u>	<u>\$ 684,900</u>	<u>\$ 752,500</u>	<u>\$ 757,100</u>

**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 \$10,000 more than last fiscal year. The increase is in contractual wages which increased approximately 5%.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>210 CITY ATTORNEY</u>					
7080 CONTRACTUAL WAGES	\$ 269,857	\$ 180,000	\$ 180,000	\$ 190,000	\$ 190,000
8180 LABOR ATTORNEY FEE	17,587	20,000	35,000	20,000	20,000
9550 MISCELLANEOUS	<u>413</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ 287,857</u>	<u>\$ 200,000</u>	<u>\$ 215,000</u>	<u>\$ 210,000</u>	<u>\$ 210,000</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 \$809,000 which is \$48,300 more than last fiscal year. Significant decreases in expenditures include a decline in repair & maintenance while significant increases include electrical service, janitorial service, health care costs and defined benefit pension. Significant Planned capital activity included in the budget is the resurfacing of the Manhattan parking lot.

ACTIVITY: ZONING ADMINISTRATION

ACCOUNT NO.: 371

Budget Issues: The total budget for Zoning Administration is \$114,300 which is \$8,000 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.



FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>265 CITY BUILDINGS</u>					
7060 SALARIES & WAGES PERM	\$ 92,606	\$ 99,000	\$ 101,400	\$ 101,500	\$ 101,500
7070 SALARIES & WAGES TEMP	30,853	35,000	35,000	36,000	36,000
7090 SALARIES & WAGES OVT	23	700	700	700	700
7150 EMPLOYER SOCIAL SEC	9,195	10,300	10,500	10,600	10,600
7160 WORKERS' COMPENSATION	2,909	5,400	8,600	1,400	1,400
7170 HEALTH CARE	35,400	29,600	29,600	36,500	36,500
7190 PENSION	9,920	15,000	15,000	25,900	25,900
7400 OPERATING SUPPLIES	30,150	29,200	29,200	29,200	29,200
8010 CONTRACTUAL SERVICES	42,207	44,000	44,700	39,200	39,200
8040 JANITORIAL SERVICE	67,084	67,100	79,000	83,000	83,000
9210 GAS SERVICE	92,544	110,000	110,000	110,000	110,000
9220 ELECTRIC SERVICE	127,045	134,000	156,000	156,000	156,000
9230 WATER SERVICE	17,203	21,000	21,000	22,000	22,000
9240 TELEPHONE SERVICE	49,423	48,000	52,000	52,000	52,000
9300 REPAIRS & MAINTENANCE	51,845	33,000	33,000	4,900	33,000
9470 AUTO EXPENSE	10,219	11,000	12,500	12,500	12,500
9560 DUES & SUBSCRIPTIONS	2,318	2,200	2,200	2,000	2,000
9570 PROFESSIONAL DEVELOP	836	2,900	2,900	3,400	3,400
9700 CAPITAL EXPENDITURES	4,874	60,000	70,450	80,000	91,000
9701 SMALL CAPITAL	3,673	3,300	3,300	2,200	2,200
DEPARTMENT TOTALS:	<u>\$ 680,327</u>	<u>\$ 760,700</u>	<u>\$ 817,050</u>	<u>\$ 809,000</u>	<u>\$ 848,100</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

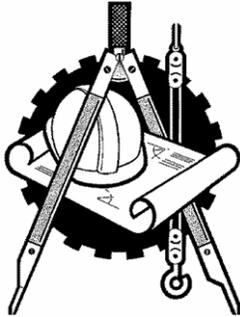
Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>371 ZONING ADMINISTRATION</u>					
7060 SALARIES & WAGES PERM	\$ 39,001	\$ 40,200	\$ 40,700	\$ 40,800	\$ 40,800
7070 SALARIES & WAGES TEMP	27,899	25,000	34,800	34,800	34,800
7090 SALARIES & WAGES OVT	-	-	-	-	-
7150 EMPLOYER SOCIAL SEC	4,993	5,000	5,800	5,800	5,800
7160 WORKERS' COMPENSATION	693	1,100	500	700	700
7170 HEALTH CARE	16,200	10,400	10,400	9,100	9,100
7190 PENSION	4,677	6,100	6,100	6,100	6,100
7400 OPERATING SUPPLIES	436	500	1,000	1,000	1,000
8010 CONTRACTUAL SERVICES	15,203	13,000	13,000	13,000	13,000
8130 INSPECTION SERVICES	-	-	-	-	-
9470 AUTO EXPENSE	2,664	5,000	3,000	3,000	3,000
DEPARTMENT TOTALS:	<u>\$ 111,766</u>	<u>\$ 106,300</u>	<u>\$ 115,300</u>	<u>\$ 114,300</u>	<u>\$ 114,300</u>

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

DEPARTMENT: CITY SERVICES

ACTIVITY: CITY ENGINEERING

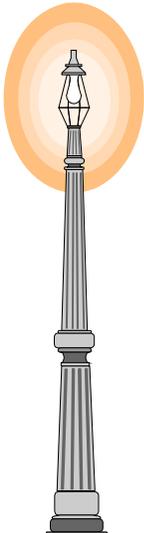
ACCOUNT NO.: 447



Budget Issues: The total budget for City Engineering is \$54,200 which is \$5,100 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 \$8,000 more than last fiscal year. The increase is in Contractual Services because of increased energy costs from Consumers.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>447 CITY ENGINEERING</u>					
7060 SALARIES & WAGES PERM	\$ 81,364	\$ 28,000	\$ 28,200	\$ 29,000	\$ 29,000
7070 SALARIES & WAGES TEMP	2,651	-	-	-	-
7090 SALARIES & WAGES OVT	3,568	1,000	2,000	2,000	2,000
7150 EMPLOYER SOCIAL SEC	6,544	2,300	23,100	2,300	2,300
7160 WORKERS' COMPENSATION	166	2,000	500	100	100
7170 HEALTH CARE	12,000	8,000	8,000	11,300	11,300
7190 PENSION	12,652	5,000	5,000	4,500	4,500
7400 OPERATING SUPPLIES	1,787	1,000	1,000	1,000	1,000
8010 CONTRACTUAL SERVICES	3,915	800	1,200	800	800
9470 AUTO EXPENSE	4,454	1,000	3,000	3,000	3,000
9550 MISCELLANEOUS EXPENSE	-	-	-	-	-
9570 PROFESSIONAL DEVELOP	-	-	-	200	200
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 129,101</u>	<u>\$ 49,100</u>	<u>\$ 72,000</u>	<u>\$ 54,200</u>	<u>\$ 54,200</u>

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

DEPARTMENT: CITY SERVICES

ACTIVITY: WEALTHY STREETScape MAINTENANCE

ACCOUNT NO.: 485

Budget Issues: This budget activity is used to account for the maintenance of the Wealthy Streetscape. The budget includes money for flowers and a part time gardener, gas for the streetlights and snow melt system, Christmas lights and repairs and maintenance of current gas lights. The total budget is \$89,300 which is \$3,600 more than last fiscal year. The increase is in repair and maintenance expenditures to reflect repair cost anticipated as the infrastructure ages.

ACTIVITY: WASTE COLLECTION

ACCOUNT NO.: 528

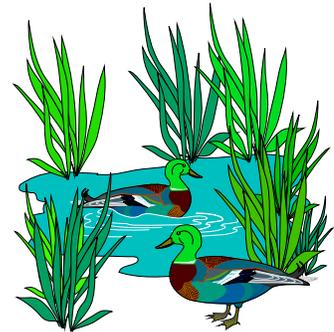
Budget Issues: The total budget for Waste Collection is \$333,500 which is \$16,300 less than last fiscal year. The decrease is in Salaries and Wages to reflect less staff being utilized in this activity.



ACTIVITY: LAKE RESTORATION

ACCOUNT NO.: 621

Budget Issues: The budget for Lake Restoration is \$8,000 which is \$50,000 less than last fiscal year. The decrease is the result of weed treatment of Reeds Lake performed in 2011 that will not be performed in 2012.



FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>448 STREET LIGHTING</u>					
8010 CONTRACTUAL SERVICES	\$ 85,818	\$ 84,000	\$ 92,000	\$ 92,000	\$ 92,000
9300 REPAIRS AND MAINTENANCE	19,106	7,000	7,000	7,000	7,000
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 104,924</u>	<u>\$ 91,000</u>	<u>\$ 99,000</u>	<u>\$ 99,000</u>	<u>\$ 99,000</u>
<u>485 WEALTHY STREETScape MAINTENANCE</u>					
7070 SALARIES & WAGES - TEMP	\$ 5,552	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600
7150 EMPLOYER SOCIAL SECURITY	370	500	500	500	500
7400 OPERATING SUPPLIES	11,796	11,100	11,100	10,900	10,900
8010 CONTRACTUAL SERVICES	1,093	1,500	1,100	1,100	1,100
9210 GAS SERVICE	45,337	56,000	56,000	56,000	56,000
9220 ELECTRIC SERVICE	8,653	9,000	9,000	9,000	9,000
9300 REPAIRS AND MAINTENANCE	-	2,000	11,000	6,200	6,200
9700 CAPITAL EXPENDITURES	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 72,801</u>	<u>\$ 85,700</u>	<u>\$ 94,300</u>	<u>\$ 89,300</u>	<u>\$ 89,300</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>528 WASTE COLLECTION</u>					
7060 SALARIES & WAGES PERM	\$ 87,922	\$ 94,900	\$ 87,400	\$ 80,200	\$ 80,200
7070 SALARIES & WAGES TEMP	9,011	8,000	8,000	8,000	8,000
7090 SALARIES & WAGES OVT	361	1,000	1,000	1,000	1,000
7150 EMPLOYER SOCIAL SEC	7,214	8,300	7,400	6,800	6,800
7160 WORKERS' COMPENSATION	6,426	13,000	8,500	5,000	5,000
7170 HEALTH CARE	34,500	36,000	36,000	34,400	34,400
7190 PENSION	1,506	4,800	4,800	9,300	9,300
7400 OPERATING SUPPLIES	294	800	800	800	800
8010 CONTRACTUAL SERVICES	9,723	10,000	14,000	15,000	15,000
8050 YARD WASTE DISPOSAL	87,010	93,000	93,000	93,000	93,000
9300 REPAIRS & MAINTENANCE	-	-	-	-	-
9470 AUTO EXPENSE	72,731	80,000	80,000	80,000	80,000
DEPARTMENT TOTALS:	<u>\$ 316,698</u>	<u>\$ 349,800</u>	<u>\$ 340,900</u>	<u>\$ 333,500</u>	<u>\$ 333,500</u>
<u>621 LAKE RESTORATION</u>					
8010 CONTRACTUAL SERVICES	\$ 18,889	\$ 58,000	\$ 58,000	\$ 8,000	\$ 8,000
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 18,889</u>	<u>\$ 58,000</u>	<u>\$ 58,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</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 \$89,500 which did not change materially from the 2011 budget.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>771 TREE MAINTENANCE AND REMOVAL</u>					
7060 SALARIES & WAGES PERM	\$ 29,372	\$ 26,100	\$ 23,100	\$ 25,100	\$ 25,100
7090 SALARIES & WAGES OVT	1,937	2,000	2,000	2,000	2,000
7150 EMPLOYER SOCIAL SEC	2,296	2,200	1,900	2,100	2,100
7160 WORKERS' COMPENSATION	526	1,700	200	1,400	1,400
7170 HEALTH CARE	2,900	8,000	8,000	10,800	10,800
7190 PENSION	-	800	800	2,900	1,400
8010 CONTRACTUAL SERVICES	3,772	4,200	4,200	4,200	4,200
8060 TREE TRIMMING & REMOVE	12,909	25,000	30,000	30,000	30,000
9300 REPAIRS & MAINTENANCE	-	1,000	1,000	1,000	1,000
9470 AUTO EXPENSE	15,928	20,000	10,000	10,000	10,000
9550 MISCELLANEOUS	-	-	-	-	-
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 69,640</u>	<u>\$ 91,000</u>	<u>\$ 81,200</u>	<u>\$ 89,500</u>	<u>\$ 88,000</u>
CITY SERVICES TOTALS:	<u>\$ 1,504,146</u>	<u>\$ 1,591,600</u>	<u>\$ 1,677,750</u>	<u>\$ 1,596,800</u>	<u>\$ 1,634,400</u>

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

DEPARTMENT: PUBLIC SAFETY

ACCOUNT NO.: 345, 346, 347



Budget Issues: The Public Safety budget is \$4,187,300 which is \$222,300 more than last fiscal year. This increase is primarily the result of increased defined benefit pension plan required contributions of \$137,200 and increased health care costs of \$43,700.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>345 PUBLIC SAFETY</u>					
7060 SALARIES & WAGES PER	\$ 104,977	\$ 110,900	\$ 107,600	\$ 110,800	\$ 110,800
7070 SALARIES & WAGES TEM	47,342	39,000	35,000	39,000	53,400
7090 SALARIES & WAGES OVT	462	1,000	-	1,000	1,000
7110 SAL. & WAGES PERM.	1,863,659	1,820,000	1,886,100	1,895,200	1,895,200
7130 SAL. & WAGES OVT	109,315	180,000	120,000	150,000	150,000
7150 EMPLOYER SOCIAL SEC	38,045	40,000	40,000	41,700	42,800
7160 WORKERS' COMPENSAT	40,471	71,000	69,000	47,400	47,400
7170 HEALTH CARE	562,100	504,000	504,000	547,700	547,700
7190 PENSION	726,112	764,000	764,000	901,200	901,200
7400 OPERATING SUPPLIES	49,027	80,000	60,000	75,000	76,000
8010 CONTRACTUAL SERVICES	23,613	52,800	45,000	33,000	33,000
8110 COUNTY DISPATCH AGRE	63,263	63,100	63,100	65,000	65,000
9300 REPAIRS & MAINTENANC	3,889	9,000	5,000	9,000	9,000
9470 AUTO EXPENSE	167,495	175,000	195,000	195,000	195,000
9550 MISCELLANEOUS	4,630	8,000	5,000	8,000	8,000
9560 DUES & SUBSCRIPTIONS	1,315	3,000	3,000	3,000	3,000
9570 PROFESSIONAL DEVELOP	5,395	7,500	7,500	7,500	7,500
9571 INSERVICE TRAINING	14,029	12,000	7,000	12,000	12,000
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	2,847	2,200	2,200	9,100	9,100
DEPARTMENT TOTALS:	<u>\$ 3,827,986</u>	<u>\$ 3,942,500</u>	<u>\$ 3,918,500</u>	<u>\$ 4,150,600</u>	<u>\$ 4,167,100</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>346 PUBLIC SAFETY STATE PROGRAMS</u>					
9580 ST TRAIN GRANT POLICE	\$ 7,296	\$ 6,700	\$ 6,700	\$ 5,800	\$ 5,800
DEPARTMENT TOTALS:	<u>\$ 7,296</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>	<u>\$ 5,800</u>	<u>\$ 5,800</u>
<u>347 DRUG SEIZURE</u>					
7130 SAL. & WAGES OVT	\$ -	\$ -	\$ -	\$ -	\$ -
7150 EMPLOYER SOCIAL SECUR	-	-	-	-	-
7400 OPERATING SUPPLIES	-	1,000	-	1,000	1,000
9300 REPAIRS & MAINTENANCE	-	1,000	-	1,000	1,000
9550 MISCELLANEOUS	-	3,000	-	3,000	3,000
9570 PROFESSIONAL DEVELOP	-	1,000	-	1,000	1,000
9700 CAPITAL EXPENDITURES	50,187	9,800	12,200	24,900	24,900
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 50,187</u>	<u>\$ 15,800</u>	<u>\$ 12,200</u>	<u>\$ 30,900</u>	<u>\$ 30,900</u>
PUBLIC SAFETY TOTALS:	<u>\$ 3,885,469</u>	<u>\$ 3,965,000</u>	<u>\$ 3,937,400</u>	<u>\$ 4,187,300</u>	<u>\$ 4,203,800</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 and expenses.

Budget Issues: The total budget for Recreation is \$664,000 which is \$44,100 more than the previous fiscal year. The increase is primarily the result of scheduled capital activity including master plan updating and computer equipment replacement.



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 \$252,400 which is \$10,300 less than last fiscal year. The decrease is primarily the result of lower joint facility costs as a result of cost saving efforts.

Revenues for pool programs and activities are budgeted at \$145,000.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>751 RECREATION</u>					
7060 SALARIES & WAGES PER	\$ 320,174	\$ 316,300	\$ 321,600	\$ 319,200	\$ 319,200
7070 SALARIES & WAGES TEM	25,688	28,900	30,200	34,100	34,100
7090 SALARIES & WAGES OVT	545	3,500	3,200	3,500	3,500
7150 EMPLOYER SOCIAL SEC	25,679	26,900	27,200	27,300	27,300
7160 WORKER'S COMPENSAT	5,595	8,900	10,000	6,500	6,500
7170 HEALTH CARE	83,700	72,000	72,000	85,600	85,600
7190 PENSION	41,074	48,300	48,300	42,100	42,100
7400 OPERATING SUPPLIES	2,440	3,000	2,700	3,000	3,000
8010 CONTRACTUAL SERVICES	26,218	23,700	20,600	21,900	21,900
9300 REPAIRS & MAINTENANC	12,188	12,200	13,700	13,500	13,500
9470 AUTO EXPENSE	970	1,200	1,200	1,200	1,200
9550 MISCELLANEOUS	245	300	300	300	300
9560 DUES & SUBSCRIPTIONS	1,085	1,200	1,200	1,200	1,200
9570 PROFESSIONAL DEVELOP	2,122	2,500	3,200	4,200	4,200
9640 BANK SERVICE FEES	10,606	11,000	11,000	11,000	11,000
9700 CAPITAL EXPENDITURES	399,538	-	-	25,000	30,000
9701 SMALL CAPITAL	6,109	-	-	4,400	4,400
9702 JOHN COLLINS PARK	-	-	-	-	-
9760 CAPITAL EXP. JOINT	60,000	60,000	60,000	60,000	60,000
DEPARTMENT TOTALS:	\$ 1,023,976	\$ 619,900	\$ 626,400	\$ 664,000	\$ 669,000

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>756 POOL PROGRAMS</u>					
7070 SALARIES & WAGES TEM \$	76,203	\$ 74,100	\$ 72,200	\$ 75,000	\$ 75,000
7080 CONTRACTUAL WAGES	-	-	-	-	-
7150 EMPLOYER SOCIAL SEC	6,046	5,700	5,500	5,700	5,700
7160 WORKERS' COMPENSAT	-	2,900	2,000	1,200	1,200
7400 OPERATING SUPPLIES	5,665	6,700	5,500	7,400	7,400
8010 CONTRACTUAL SERVICES	47,057	48,400	48,600	53,600	53,600
8090 JOINT FACILITIES - POOL	126,201	124,900	103,600	109,500	109,500
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 261,172	\$ 262,700	\$ 237,400	\$ 252,400	\$ 252,400

**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 \$159,900 which did not change materially from 2011 budget levels.

Revenues budgeted for Special Events are \$261,600.

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 \$93,200 which is \$15,100 less than last fiscal year. The decrease is primarily the result of temporary salaries and wages that are consistent with current year actual expenditures.

Revenues budgeted for Recreation Programming fees are \$184,200.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>775 SPECIAL EVENTS</u>					
7070 SALARIES & WAGES TEM \$	639	\$ 1,300	\$ 1,100	\$ 1,100	\$ 1,100
7080 CONTRACTUAL WAGES	-	-	-	-	-
7090 SALARIES & WAGES OVT	2,332	3,200	2,500	3,200	3,200
7150 SOCIAL SECURITY	254	400	300	300	300
7160 WORKERS' COMPENSAT	-	200	-	100	100
7400 OPERATING SUPPLIES	41,716	51,900	54,100	54,400	54,400
8010 CONTRACTUAL SERVICES	64,282	64,800	68,000	67,000	67,000
8800 COMMUNITY PROMOT	30,356	33,800	31,100	33,800	33,800
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 139,579	\$ 155,600	\$ 157,100	\$ 159,900	\$ 159,900

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>777 RECREATION PROGRAMMING</u>					
7070 SALARIES & WAGES TEM \$	59,993	\$ 65,800	\$ 55,200	\$ 57,200	\$ 57,200
7080 CONTRACTUAL WAGES	-	-	-	-	-
7150 EMPLOYER SOCIAL SEC	4,518	5,000	4,200	4,400	4,400
7160 WORKERS COMPENSAT	-	1,400	1,400	1,300	1,300
7400 OPERATING SUPPLIES	8,401	10,000	7,300	8,900	8,900
8010 CONTRACTUAL SERVICES	24,669	26,100	23,200	21,400	21,400
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 97,581	\$ 108,300	\$ 91,300	\$ 93,200	\$ 93,200

**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 \$304,600 which is \$12,700 more than last fiscal year. Increased health care costs are the primary reason for this increase.

The East Grand Rapids Public Schools reimburse the City for one-half of some of these costs which is budgeted at \$133,800.

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 \$152,300 which is consistent with the prior year's budget.

Revenues budgeted for Recreation sport fees are \$279,800.

ACTIVITY: MIDDLE SCHOOLS SPORTS

ACCOUNT NO.: 781

This activity accounts for expenses related to middle school sports.

Budget Issues: The total budget for Middle School Sports is \$43,500 which is \$3,400 less than the previous fiscal year.

The East Grand Rapids Public Schools share in the cost of this activity and the budget for revenues is \$70,800.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>778 GROUNDS MAINTENANCE</u>					
7060 SALARIES & WAGES PER \$	77,883	\$ 78,800	\$ 79,900	\$ 79,300	\$ 79,300
7070 SALARIES & WAGES TEM	31,533	30,000	30,000	30,000	30,000
7090 SALARIES & WAGES OVT	681	1,200	500	1,200	1,200
7150 EMPLOYER SOCIAL SEC	8,240	8,400	8,400	8,500	8,500
7160 WORKER'S COMPENSAT	2,172	3,000	3,000	2,500	2,500
7170 HEALTH CARE	23,900	24,000	24,000	34,300	34,300
7190 PENSION	11,729	12,100	12,100	12,100	12,100
7400 OPERATING SUPPLIES	20,346	21,300	22,100	20,800	20,800
8010 CONTRACTUAL SERVICES	30	700	700	700	700
8080 GROUNDS MAINTENANC	59,305	60,800	60,800	63,600	63,600
9300 REPAIRS & MAINTENAN	5,492	6,000	5,000	6,000	6,000
9470 AUTO EXPENSE	49,494	45,000	45,000	45,000	45,000
9560 DUES & SUBSCRIPTIONS	-	200	200	200	200
9570 PROFESSIONAL DEVELOP	1,369	400	400	400	400
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	2,059	-	-	-	2,500
DEPARTMENT TOTALS:	\$ 294,233	\$ 291,900	\$ 292,100	\$ 304,600	\$ 307,100

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>779 RECREATION SPORTS</u>					
7070 SALARIES & WAGES TEM \$	33,625	\$ 40,900	\$ 40,500	\$ 39,500	\$ 39,500
7080 CONTRACTUAL WAGES	21,802	23,800	23,200	26,500	26,500
7090 SALARIES & WAGES OVT	-	-	-	-	-
7150 EMPLOYER SOCIAL SEC	2,858	5,000	3,100	3,000	3,000
7160 WORKERS COMPENSAT	-	1,200	1,200	1,500	1,500
7400 OPERATING SUPPLIES	20,153	26,200	24,900	26,700	26,700
8010 CONTRACTUAL SERVICES	54,501	51,900	54,600	55,100	55,100
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 132,939	\$ 149,000	\$ 147,500	\$ 152,300	\$ 152,300
<u>781 MIDDLE SCHOOL SPORTS</u>					
7070 TEMPORARY WAGES \$	40,383	\$ 42,200	\$ 37,100	\$ 39,600	\$ 39,600
7080 CONTRACTUAL WAGES	-	-	-	-	-
7150 EMPLOYER SOCIAL SECUR	3,111	3,300	2,800	3,000	3,000
7160 WORKERS COMPENSATION	-	1,400	140	900	900
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 43,494	\$ 46,900	\$ 40,040	\$ 43,500	\$ 43,500

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

ACTIVITY: AQUATIC CLUB (WAVES)

ACCOUNT NO.: 783

This activity accounts for expenses related to the Aquatic Club.



Budget Issues: The total budget for Aquatic Club (Waves) is \$55,400 which is consistent with the prior year's budget.

Revenues budgeted for Aquatic Club Fees are \$41,800.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>783 AQUATIC CLUB (WAVES)</u>					
7070 SALARIES & WAGES TEM	\$ 12,703	\$ 14,400	\$ 13,500	\$ 13,800	\$ 13,800
7150 EMPLOYER SOCIAL SEC	972	1,200	1,000	1,100	1,100
7160 WORKERS COMPENSAT	-	500	500	300	300
7400 OPERATING SUPPLIES	417	200	200	300	300
8010 CONTRACTUAL SERVICES	6,273	2,400	2,300	3,300	3,300
8090 JOINT FACILITIES - POOL	34,832	36,000	29,600	36,600	36,600
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 55,197	\$ 54,700	\$ 47,100	\$ 55,400	\$ 55,400
PARKS & REC TOTALS:	\$ 2,048,171	\$ 1,689,000	\$ 1,638,940	\$ 1,725,300	\$ 1,732,800

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

DEPARTMENT: GENERAL ADMINISTRATION

ACCOUNT NO.: 875



Budget Issues: The total budget for General Administration is \$144,000 which is \$35,000 less than last fiscal year. The \$35,000 decrease is due to a reduction in the property and liability insurance premiums.

FY 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>875 GENERAL FUND ADMINISTRATION</u>					
7140 FRINGE BENEFITS	\$ 7,865	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
8010 CONTRACTUAL SERVICE	1,667	4,000	1,000	1,000	1,000
8012 REGIS	27,772	30,000	28,000	28,000	28,000
8100 INSURANCE PREMIUMS	86,956	120,000	90,000	90,000	90,000
8140 PUBLIC LIABILITY CLAIM	1,625	1,000	1,000	1,000	1,000
8300 PLANNING STUDIES	-	-	-	-	-
8420 TAX REFUNDS	55,954	-	12,000	-	-
9700 CAPITAL EXPENDITURES	7,193	15,000	-	15,000	15,000
9701 SMALL CAPITAL	-	-	-	-	-
9840 CONTINGENCY	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 189,032</u>	<u>\$ 179,000</u>	<u>\$ 141,000</u>	<u>\$ 144,000</u>	<u>\$ 144,000</u>

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

DEPARTMENT: TRANSFERS TO OTHER FUNDS ACCOUNT NO.: 965



Budget Issues: The total budgeted Transfers to other Funds is \$1,029,000 which is a slight increase over last fiscal year.

Transfers to Major and Local Street Projects for street resurfacing is 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 2011/12 BUDGET TOTAL EXPENDITURES

101 GENERAL FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<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	317,000
9820 TRANSFER TO WATER/SEW	-	-	-	-	-
9840 TRANSFER TO MUN COMPLE	-	-	-	-	-
9860 TRANSFER TO MERF	-	-	-	-	-
9945 TRANSFER TO STREETS BUII	-	-	-	-	-
9920 TRANS TO MAJOR STREET	700,000	500,000	400,000	412,000	412,000
9930 TRANS TO LOCAL STREET	-	200,000	300,000	300,000	300,000
DEPARTMENT TOTALS:	<u>\$ 1,017,000</u>	<u>\$ 1,017,000</u>	<u>\$ 1,017,000</u>	<u>\$ 1,029,000</u>	<u>\$ 1,029,000</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

**101 GENERAL FUND
EXPENDITURES**

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>TOTAL EXPENSES</u>					
TOTAL EXPENSES:	<u>\$ 9,913,385</u>	<u>\$ 9,611,900</u>	<u>\$ 9,572,970</u>	<u>\$ 9,939,200</u>	<u>\$ 10,017,900</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 6/30/2012 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



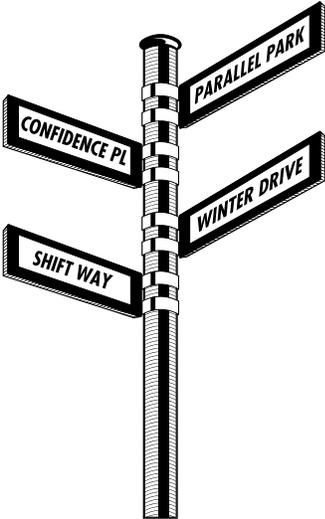
Budget Issues: Due to uncertainty related to snow levels and related snow removal payments, intergovernmental revenues only includes gas and weight tax payments. Budgeted expenditures for the Major Street Fund are \$763,150 which is \$26,550 less than last fiscal year. The decrease is the result of multiple minor changes including increased pension contributions for defined benefit pension participants, lower traffic service capital expenditures and changes is where staff time is expended. This will be the second year of engineering activity being accounted for in this fund.

The budget also includes a transfer out of \$280,000 for the debt service payment required on the Wealthy Streetscape project bonds.

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

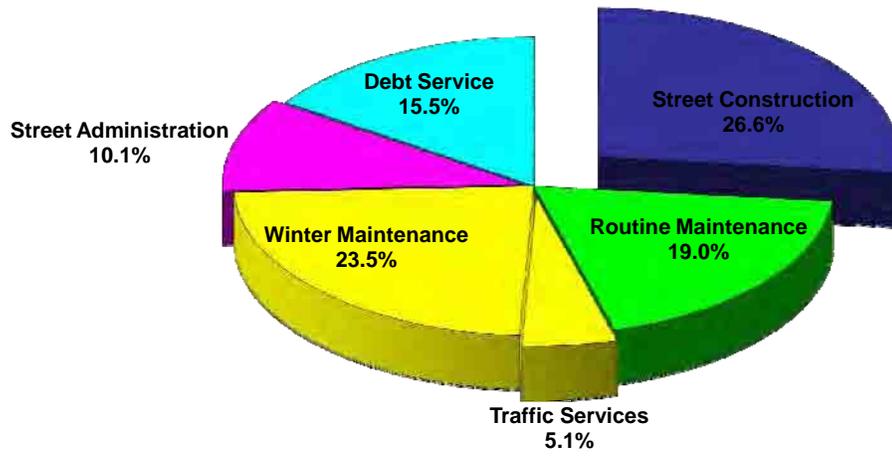
FUND: LOCAL STREET FUND

FUND NO.: 203

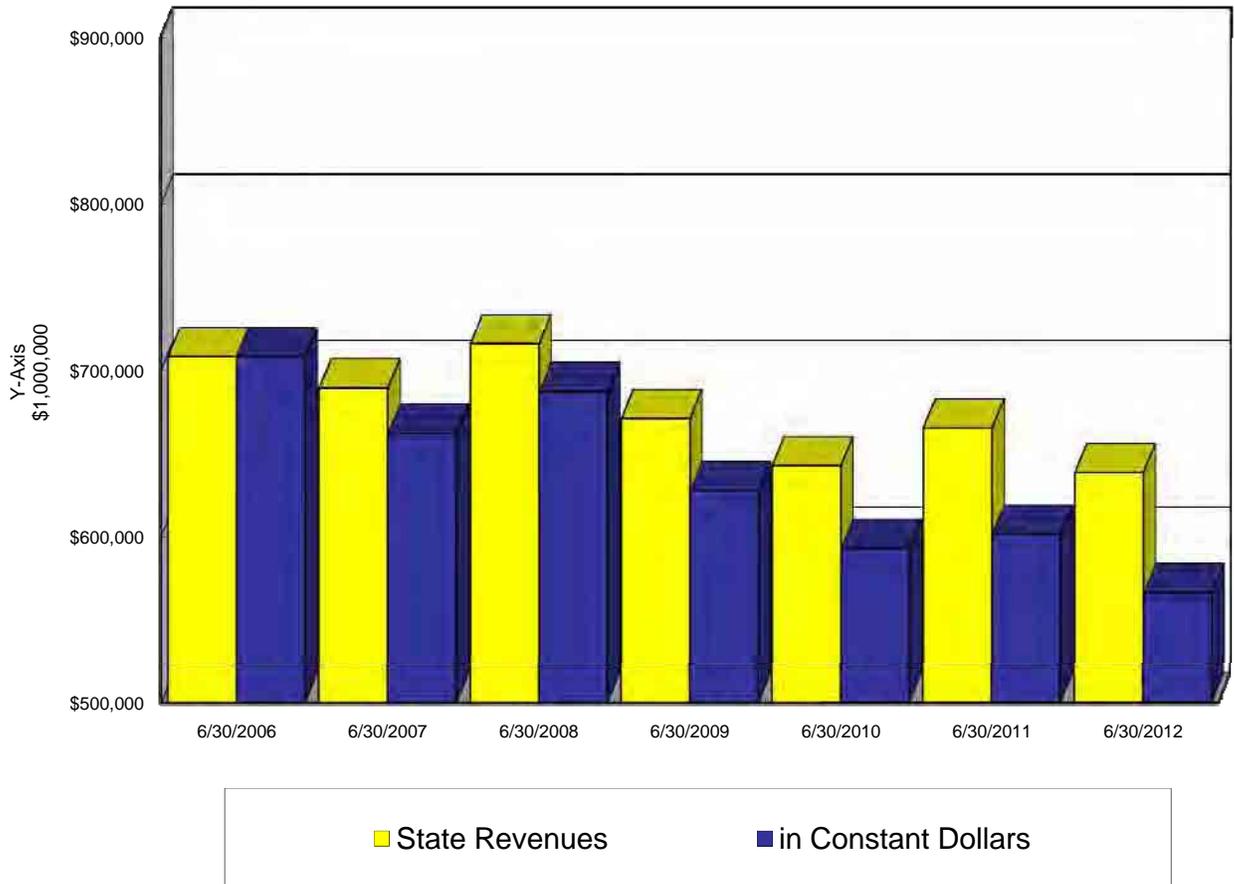


Budget Issues: Due to uncertainty related to snow levels and related snow removal payments, intergovernmental revenues only includes gas and weight tax payments. Budgeted expenditures for the Local Street Fund are \$866,950 which is \$70,750 less than last fiscal year. The major decrease is primarily the result of a lower level of street construction activities. This will be the second year of engineering activity being accounted for in this fund.

Street Fund Expenditures
\$1,801,500



State Revenues Street Funds



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
State Revenues	\$707,530	\$688,832	\$715,432	\$670,459	\$642,300	\$664,634	\$637,970
State Revenues in Constant Dollars	\$707,530	\$661,702	\$686,595	\$627,183	\$592,528	\$601,044	\$565,777

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

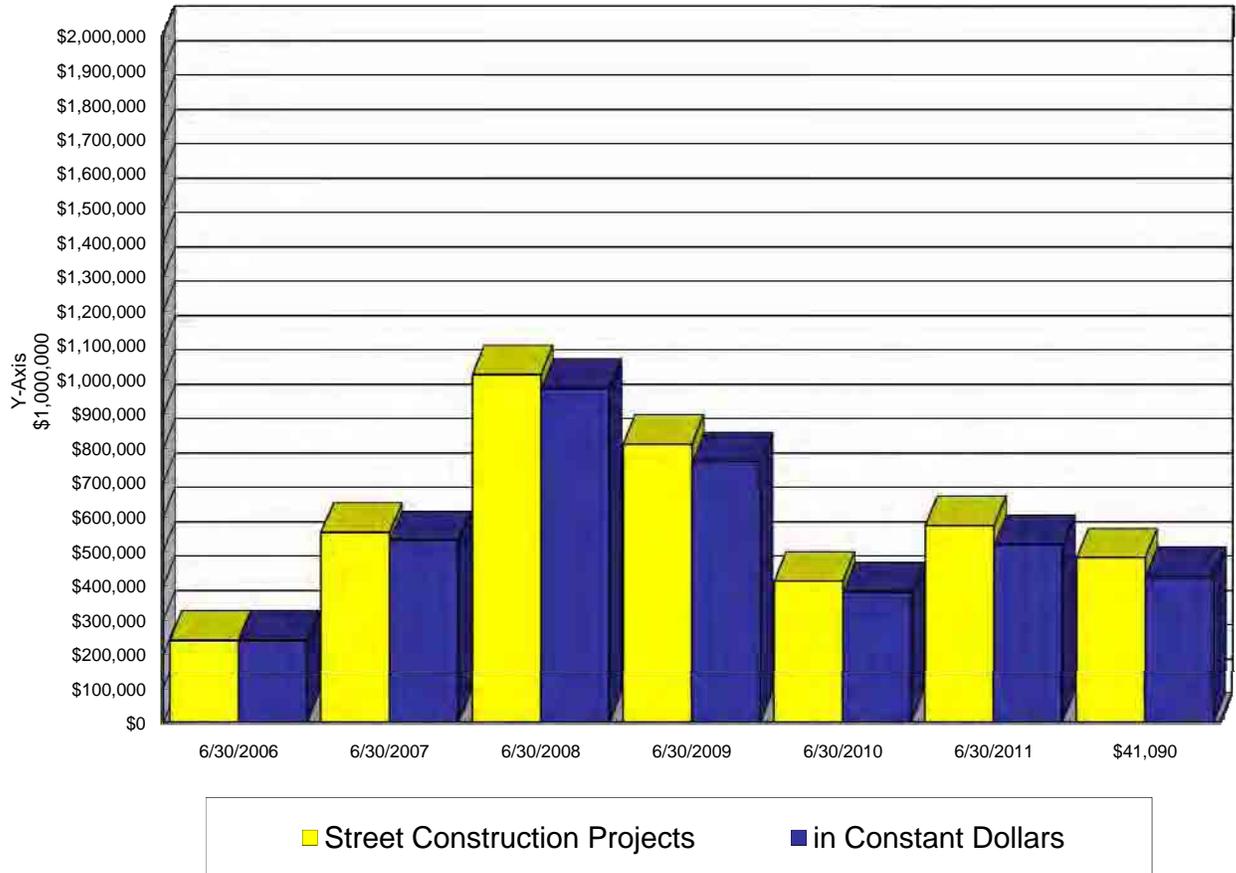
Formula: State revenues in constant dollars.

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 2011 & 2012).

Street Construction Projects Street Funds



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	\$41,090
Street Construction Projects	\$239,622	\$553,013	\$1,012,696	\$810,957	\$411,992	\$573,500	\$480,000
Street Construction Projects in Constant Dollars	\$239,622	\$531,232	\$971,877	\$758,613	\$380,066	\$518,629	\$425,683

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 2011 & 2012).

FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

202 MAJOR STREET FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 514,032	\$ 549,839	\$ 483,905	\$ 470,500	\$ 467,000	\$ 455,284	\$ 455,284
Expenditures	1,063,010	847,878	490,087	789,700	738,350	763,150	763,150
Revenues over (under) expenditures	(548,978)	(298,039)	(6,182)	(319,200)	(271,350)	(307,866)	(307,866)
Transfers in	519,300	410,000	760,621	510,000	510,000	422,000	422,000
Transfers out	(280,800)	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)
Changes in fund balance	(310,478)	(168,039)	474,439	(89,200)	(41,350)	(165,866)	(165,866)
Beginning fund balance	635,813	325,335	157,296	226,696	631,735	590,385	590,385
Ending fund balance	<u>\$ 325,335</u>	<u>\$ 157,296</u>	<u>\$ 631,735</u>	<u>\$ 137,496</u>	<u>\$ 590,385</u>	<u>\$ 424,519</u>	<u>\$ 424,519</u>
Fund balance as a % of expenditures	30.61%	18.55%	128.90%	17.41%	79.96%	55.63%	55.63%
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ 325,335</u>	<u>\$ 157,296</u>	<u>\$ 631,735</u>	<u>\$ 137,496</u>	<u>\$ 590,385</u>	<u>\$ 424,519</u>	<u>\$ 424,519</u>
Fund balance unreserved/undesignated as a percentage of expenditures	30.61%	18.55%	128.90%	17.41%	79.96%	55.63%	55.63%

CITY OF EAST GRAND RAPIDS

MAJOR STREET FUND BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
INTERGOVERNMENT PROGRAMS	\$ 466,148	\$ 470,000	\$ 466,200	\$ 454,484	\$ 454,484
CHARGES FOR CURRENT SERVICES	17,184	-	-	-	-
INTEREST AND RENTS	572	500	800	800	800
TOTAL REVENUES	<u>483,904</u>	<u>470,500</u>	<u>467,000</u>	<u>455,284</u>	<u>455,284</u>
<u>EXPENDITURES</u>					
ENGINEERING	-	56,100	56,650	54,350	54,350
STREET CONSTRUCTION	59,505	187,400	208,500	180,000	180,000
ROUTINE MAINTENANCE	107,426	127,200	130,600	127,500	127,500
TRAFFIC SERVICES	45,496	115,000	40,000	92,000	92,000
WINTER MAINTENANCE	165,832	185,800	188,000	218,100	218,100
STREET ADMINISTRATION	111,827	118,200	114,600	91,200	91,200
TOTAL EXPENDITURES	<u>490,086</u>	<u>789,700</u>	<u>738,350</u>	<u>763,150</u>	<u>763,150</u>
REVENUES OVER (UNDER) EXPENDITURES	(6,182)	(319,200)	(271,350)	(307,866)	(307,866)
TRANSFERS FROM OTHER FUNDS	760,621	510,000	510,000	422,000	422,000
TRANSFERS TO OTHER FUNDS	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)
NET CHANGE IN FUND BALANCE	474,439	(89,200)	(41,350)	(165,866)	(165,866)
BEGINNING FUND BALANCE	<u>157,296</u>	<u>226,696</u>	<u>631,735</u>	<u>590,385</u>	<u>590,385</u>
ENDING FUND BALANCE	<u>\$ 631,735</u>	<u>\$ 137,496</u>	<u>\$ 590,385</u>	<u>\$ 424,519</u>	<u>\$ 424,519</u>

FY 2011/12 BUDGET TOTAL REVENUES

202 MAJOR STREET FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>539 INTERGOVERNMENT PROGRAMS</u>					
5470 MONIES REC'D FROM ST	\$ 456,545	\$ 470,000	\$ 466,200	\$ 454,484	\$ 454,484
5480 MONIES REC'D FROM GR	9,603	-	-	-	-
5520 FEDERAL REVENUE	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 466,148</u>	<u>\$ 470,000</u>	<u>\$ 466,200</u>	<u>\$ 454,484</u>	<u>\$ 454,484</u>
<u>600 CHARGES FOR CURRENT SERVICES</u>					
6640 MISC OPERATING REVENUE	\$ 17,184	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 17,184</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>664 INTEREST AND RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 572	\$ 500	\$ 800	\$ 800	\$ 800
DEPARTMENT TOTALS:	<u>\$ 572</u>	<u>\$ 500</u>	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 800</u>
<u>699 OPERATING TRANSFERS IN</u>					
6810 TRANSFER FROM GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -
6870 TRANS FROM SPEC ASSES	47,384	10,000	10,000	10,000	10,000
6902 TRANSFER FROM STREETSCAF	13,237	-	-	-	-
6950 TRANS FROM GF FOR PRO	700,000	500,000	500,000	412,000	412,000
DEPARTMENT TOTALS:	<u>\$ 760,621</u>	<u>\$ 510,000</u>	<u>\$ 510,000</u>	<u>\$ 422,000</u>	<u>\$ 422,000</u>
TOTAL REVENUES	<u>\$ 1,244,525</u>	<u>\$ 980,500</u>	<u>\$ 977,000</u>	<u>\$ 877,284</u>	<u>\$ 877,284</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

202 MAJOR STREET FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>447 ENGINEERING</u>					
7060 SALARIES & WAGES PERM	\$ -	\$ 28,000	\$ 28,300	\$ 29,500	\$ 29,500
7090 SALARIES & WAGES OVT	-	1,000	2,000	2,000	2,000
7150 EMPLOYER SOCIAL SEC	-	2,200	2,300	2,500	2,500
7160 WORKERS' COMPENSATION	-	1,500	-	100	100
7170 HEALTH CARE	-	8,000	8,000	11,500	11,500
7190 PENSION	-	4,000	4,000	4,500	4,500
7400 OPERATING SUPPLIES	-	1,000	1,000	1,000	1,000
8010 CONTRACTUAL SERVICES	-	600	800	800	800
9470 AUTO EXPENSE	-	1,500	2,000	2,000	2,000
9550 MISCELLANEOUS EXPENSE	-	300	250	250	250
9570 PROFESSIONAL DEVELOPMEN	-	-	-	200	200
9700 CAPITAL EXPENDITURES	-	8,000	8,000	-	-
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ 56,100</u>	<u>\$ 56,650</u>	<u>\$ 54,350</u>	<u>\$ 54,350</u>
<u>451 STREET CONSTRUCTION</u>					
9730 STREET CONSTRUCTION	\$ 59,505	\$ 187,400	\$ 208,500	\$ 180,000	\$ 180,000
DEPARTMENT TOTALS:	<u>\$ 59,505</u>	<u>\$ 187,400</u>	<u>\$ 208,500</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

202 MAJOR STREET FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>463 ROUTINE MAINTENANCE</u>					
7060 SALARIES & WAGES PERM	\$ 40,311	\$ 39,500	\$ 50,800	\$ 32,900	\$ 32,900
7070 SALARIES & WAGES TEMP	-	-	-	-	-
7090 SALARIES & WAGES OVT	1,019	1,500	1,500	1,500	1,500
7150 EMPLOYER SOCIAL SEC	3,026	3,200	4,000	2,600	2,600
7160 WORKERS' COMPENSATION	1,894	3,600	4,900	1,600	1,600
7170 HEALTH CARE	9,700	9,700	9,700	14,100	14,100
7190 PENSION	-	1,700	1,700	3,800	3,800
7400 OPERATING SUPPLIES	11,717	11,000	11,000	11,000	11,000
9300 REPAIRS & MAINTENANCE	-	10,000	10,000	10,000	10,000
9470 AUTO EXPENSE	30,118	30,000	35,000	35,000	35,000
9700 CAPITAL EXPENDITURES	9,675	17,000	2,000	15,000	15,000
9701 SMALL CAPITAL	(34)	-	-	-	-
9840 CONTINGENCY	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 107,426</u>	<u>\$ 127,200</u>	<u>\$ 130,600</u>	<u>\$ 127,500</u>	<u>\$ 127,500</u>
<u>474 TRAFFIC SERVICES</u>					
7400 OPERATING SUPPLIES	\$ 13,800	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
8010 CONTRACTUAL SERVICES	31,696	26,000	26,000	28,000	28,000
9700 CAPITAL EXPENDITURES	-	75,000	-	50,000	50,000
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 45,496</u>	<u>\$ 115,000</u>	<u>\$ 40,000</u>	<u>\$ 92,000</u>	<u>\$ 92,000</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

202 MAJOR STREET FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>478 WINTER MAINTENANCE</u>					
7060 SALARIES & WAGES PERM	\$ 53,138	\$ 46,500	\$ 52,500	\$ 61,000	\$ 61,000
7070 SALARIES & WAGES TEMP	-	-	-	-	-
7090 SALARIES & WAGES OVT	7,030	14,000	10,000	14,000	14,000
7150 EMPLOYER SOCIAL SEC	4,419	5,000	4,800	5,800	5,800
7160 WORKER'S COMPENSATION	1,624	4,400	5,800	3,700	3,700
7170 HEALTH CARE	9,900	9,900	9,900	26,400	26,400
7190 PENSION	5,772	6,000	6,000	8,200	8,200
7400 OPERATING SUPPLIES	30,795	45,000	50,000	50,000	50,000
9470 AUTO EXPENSE	53,154	55,000	49,000	49,000	49,000
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 165,832</u>	<u>\$ 185,800</u>	<u>\$ 188,000</u>	<u>\$ 218,100</u>	<u>\$ 218,100</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

202 MAJOR STREET FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>483 STREET ADMINISTRATION</u>					
7060 SALARIES & WAGES PERM	\$ 61,405	\$ 53,300	\$ 53,900	\$ 54,200	\$ 54,200
7090 SALARIES & WAGES OVT	1,079	4,000	2,000	2,000	2,000
7150 EMPLOYER SOCIAL SEC	4,702	4,400	4,300	4,300	4,300
7160 WORKER'S COMPENSATION	2,789	4,500	5,600	1,700	1,700
7170 HEALTH CARE	29,900	36,000	36,000	17,200	17,200
7190 PENSION	8,139	10,000	10,000	9,000	9,000
9470 AUTO EXPENSE	3,813	6,000	2,800	2,800	2,800
9560 DUES & SUBSCRIPTIONS	-	-	-	-	-
9570 PROFESSIONAL DEVELOP	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 111,827</u>	<u>\$ 118,200</u>	<u>\$ 114,600</u>	<u>\$ 91,200</u>	<u>\$ 91,200</u>
<u>965 TRANSFER TO OTHER FUNDS</u>					
9810 TRANS TO LOCAL STREET	\$ -	\$ -	\$ -	\$ -	\$ -
9900 TRANS TO DEBT SERVICE	<u>280,000</u>	<u>280,000</u>	<u>280,000</u>	<u>280,000</u>	<u>280,000</u>
DEPARTMENT TOTALS:	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>
TOTAL EXPENSES	<u>\$ 770,086</u>	<u>\$ 1,069,700</u>	<u>\$ 1,018,350</u>	<u>\$ 1,043,150</u>	<u>\$ 1,043,150</u>

FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

203 LOCAL STREET FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 342,014	\$ 356,992	\$ 397,511	\$ 201,000	\$ 201,434	\$ 186,486	\$ 186,486
Expenditures	1,031,667	1,003,950	789,574	937,700	938,650	816,950	841,950
Revenues over (under) expenditures	(689,653)	(646,958)	(392,063)	(736,700)	(737,216)	(630,464)	(655,464)
Transfers in	626,000	719,000	347,384	526,000	526,000	626,000	626,000
Transfers out	-	-	-	-	-	-	-
Changes in fund balance	(63,653)	72,042	(44,679)	(210,700)	(211,216)	(4,464)	(29,464)
Beginning fund balance	870,551	806,898	878,940	364,640	834,261	623,045	623,045
Ending fund balance	\$ 806,898	\$ 878,940	\$ 834,261	\$ 153,940	\$ 623,045	\$ 618,581	\$ 593,581
Fund balance as a % of expenditures	78.21%	87.55%	105.66%	16.42%	66.38%	75.72%	70.50%
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	\$ 806,898	\$ 878,940	\$ 834,261	\$ 153,940	\$ 623,045	\$ 618,581	\$ 593,581
Fund balance unreserved/undesignated as a percentage of expenditures	78.21%	87.55%	105.66%	16.42%	66.38%	75.72%	70.50%

CITY OF EAST GRAND RAPIDS

LOCAL STREET FUND BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
INTERGOVERNMENT PROGRAMS	\$ 246,887	\$ 200,000	\$ 198,434	\$ 183,486	\$ 183,486
CHARGES FOR CURRENT SERVICES	142,338	-	-	-	-
INTEREST AND RENTS	8,286	1,000	3,000	3,000	3,000
TOTAL REVENUES	<u>397,511</u>	<u>201,000</u>	<u>201,434</u>	<u>186,486</u>	<u>186,486</u>
<u>EXPENDITURES</u>					
ENGINEERING	-	56,000	56,550	54,250	54,250
STREET CONSTRUCTION	352,487	386,000	365,000	300,000	300,000
ROUTINE MAINTENANCE	156,595	189,000	208,600	165,300	190,300
WINTER MAINTENANCE	168,674	190,600	197,200	206,000	206,000
STREET ADMINISTRATION	111,818	116,100	111,300	91,400	91,400
TOTAL EXPENDITURES	<u>789,574</u>	<u>937,700</u>	<u>938,650</u>	<u>816,950</u>	<u>841,950</u>
REVENUES OVER (UNDER) EXPENDITURES	(392,063)	(736,700)	(737,216)	(630,464)	(655,464)
TRANSFERS FROM OTHER FUNDS	347,384	526,000	526,000	626,000	626,000
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(44,679)	(210,700)	(211,216)	(4,464)	(29,464)
BEGINNING FUND BALANCE	<u>878,940</u>	<u>364,640</u>	<u>834,261</u>	<u>623,045</u>	<u>623,045</u>
ENDING FUND BALANCE	<u>\$ 834,261</u>	<u>\$ 153,940</u>	<u>\$ 623,045</u>	<u>\$ 618,581</u>	<u>\$ 593,581</u>

FY 2011/12 BUDGET TOTAL REVENUES

203 LOCAL STREET FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>539 INTERGOVERNMENT PROGRAMS</u>					
5470 MONIES REC'D FROM ST	\$ 185,756	\$ 200,000	\$ 198,434	\$ 183,486	\$ 183,486
5520 FEDERAL REVENUE	<u>61,131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ 246,887</u>	<u>\$ 200,000</u>	<u>\$ 198,434</u>	<u>\$ 183,486</u>	<u>\$ 183,486</u>
<u>600 CHARGES FOR CURRENT SERVICE</u>					
6540 MISC. OPERATING INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
6550 DONATIONS BIKE TRAIL I	71,300	-	-	-	-
6590 DONATIONS BIKE TRAIL II	<u>71,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ 142,338</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>664 INTEREST AND RENTS</u>					
6650 INTEREST ON INVESTMENT	<u>\$ 8,286</u>	<u>\$ 1,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
DEPARTMENT TOTALS:	<u>\$ 8,286</u>	<u>\$ 1,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
<u>699 OPERATING TRANSFER IN</u>					
6810 TRANSFER FROM GENERAL	\$ 317,000	\$ 317,000	\$ 317,000	\$ 317,000	\$ 317,000
6870 TRANSFER FROM SPEC	30,384	9,000	9,000	9,000	9,000
6820 TRANS FROM MAJOR ST	-	-	-	-	-
6950 TRANS FROM GF FOR PRO	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>300,000</u>	<u>300,000</u>
DEPARTMENT TOTALS:	<u>\$ 347,384</u>	<u>\$ 526,000</u>	<u>\$ 526,000</u>	<u>\$ 626,000</u>	<u>\$ 626,000</u>
TOTAL REVENUES	<u>\$ 744,895</u>	<u>\$ 727,000</u>	<u>\$ 727,434</u>	<u>\$ 812,486</u>	<u>\$ 812,486</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

203 LOCAL STREET FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>451 STREET CONSTRUCTION</u>					
9730 STREET CONSTRUCTION	\$ 15,130	\$ 386,000	\$ 365,000	\$ 300,000	\$ 300,000
9740 BIKE TRAIL PHASE I	139,342	-	-	-	-
9750 BIKE TRAIL PHASE II	<u>198,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ 352,487</u>	<u>\$ 386,000</u>	<u>\$ 365,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>
<u>447 ENGINEERING</u>					
7060 SALARIES & WAGES PERM	\$ -	\$ 28,000	\$ 28,300	\$ 29,500	\$ 29,500
7070 SALARIES & WAGES TEMP	-	-	-	-	-
7090 SALARIES & WAGES OVT	-	1,000	2,000	2,000	2,000
7150 EMPLOYER SOCIAL SEC	-	2,200	2,300	2,400	2,400
7160 WORKERS' COMPENSATION	-	1,500	-	100	100
7170 HEALTH CARE	-	8,000	8,000	11,500	11,500
7190 PENSION	-	4,000	4,000	4,600	4,600
7400 OPERATING SUPPLIES	-	1,000	1,000	1,000	1,000
8010 CONTRACTUAL SERVICES	-	600	800	800	800
9470 AUTO EXPENSE	-	1,500	1,900	1,900	1,900
9550 MISCELLANEOUS EXPENSE	-	200	250	250	250
9570 PROFESSIONAL DEVELOPMEN	-	-	-	200	200
9700 CAPTIAL EXPENDITURES	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ 56,000</u>	<u>\$ 56,550</u>	<u>\$ 54,250</u>	<u>\$ 54,250</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

203 LOCAL STREET FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>463 ROUTINE MAINTENANCE</u>					
7060 SALARIES & WAGES PERM	\$ 40,062	\$ 39,200	\$ 50,800	\$ 33,300	\$ 33,300
7070 SALARIES & WAGES TEMP	-	-	-	-	-
7090 SALARIES & WAGES OVT	1,307	1,500	1,500	1,500	1,500
7150 EMPLOYER SOCIAL SEC	3,019	3,100	4,000	2,700	2,700
7160 WORKERS' COMPENSATION	1,894	3,600	4,900	1,700	1,700
7170 HEALTH CARE	9,700	9,900	9,900	14,300	14,300
7190 PENSION	-	1,700	1,700	3,800	3,800
7400 OPERATING SUPPLIES	12,668	11,000	13,000	13,000	13,000
9300 REPAIRS & MAINTENANCE	-	10,000	10,000	10,000	10,000
9350 SIDEWALK REPLACEMENT	50,399	75,000	75,800	50,000	75,000
9470 AUTO EXPENSE	30,096	32,000	35,000	35,000	35,000
9700 CAPTIAL EXPENDITURES	7,450	2,000	2,000	-	-
DEPARTMENT TOTALS:	<u>\$ 156,595</u>	<u>\$ 189,000</u>	<u>\$ 208,600</u>	<u>\$ 165,300</u>	<u>\$ 190,300</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

203 LOCAL STREET FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>478 WINTER MAINTENANCE</u>					
7060 SALARIES & WAGES PERM	\$ 52,922	\$ 46,500	\$ 52,300	\$ 46,000	\$ 46,000
7070 SALARIES & WAGES TEMP	-	-	-	-	-
7090 SALARIES & WAGES OVT	6,710	14,000	10,000	14,000	14,000
7150 EMPLOYER SOCIAL SEC	4,379	5,000	4,300	4,600	4,600
7160 WORKERS' COMPENSATION	2,436	4,200	5,700	3,000	3,000
7170 HEALTH CARE	9,900	9,900	9,900	26,200	26,200
7190 PENSION	5,773	6,000	6,000	8,200	8,200
7400 OPERATING SUPPLIES	30,740	45,000	50,000	50,000	50,000
9470 AUTO EXPENSE	55,814	55,000	54,000	54,000	54,000
9700 CAPITAL EXPENDITURES	-	5,000	5,000	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 168,674</u>	<u>\$ 190,600</u>	<u>\$ 197,200</u>	<u>\$ 206,000</u>	<u>\$ 206,000</u>

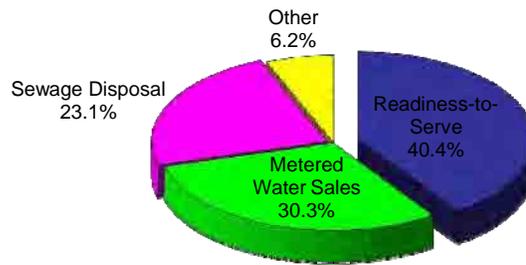
FY 2011/12 BUDGET TOTAL EXPENDITURES

203 LOCAL STREET FUND EXPENDITURES

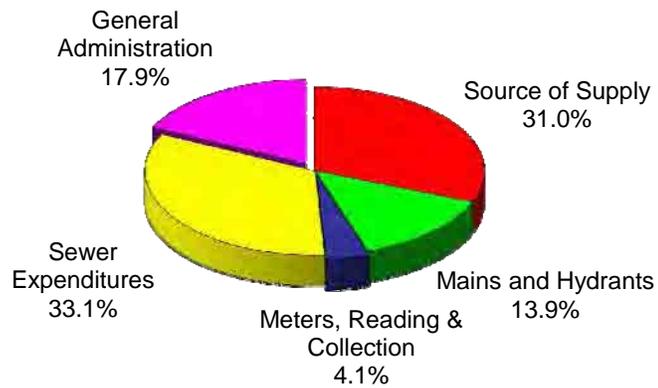
Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>483 STREET ADMINISTRATION</u>					
7060 SALARIES & WAGES PERM	\$ 61,398	\$ 53,300	\$ 53,900	\$ 54,200	\$ 54,200
7090 SALARIES & WAGES OVT	1,079	4,000	2,000	2,000	2,000
7150 EMPLOYER SOCIAL SEC	4,700	4,400	4,300	4,300	4,300
7160 WORKERS' COMPENSATION	2,789	3,900	2,600	1,700	1,700
7170 HEALTH CARE	29,900	36,000	36,000	17,200	17,200
7190 PENSION	8,139	9,500	9,500	9,000	9,000
9470 AUTO EXPENSE	3,813	5,000	3,000	3,000	3,000
9560 DUES & SUBSCRIPTIONS	-	-	-	-	-
9570 PROFESSIONAL DEVELOP	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 111,818</u>	<u>\$ 116,100</u>	<u>\$ 111,300</u>	<u>\$ 91,400</u>	<u>\$ 91,400</u>
TOTAL EXPENSES	<u>\$ 789,574</u>	<u>\$ 937,700</u>	<u>\$ 938,650</u>	<u>\$ 816,950</u>	<u>\$ 841,950</u>

WATER AND SEWER FUND

Water and Sewer Fund Revenues
\$3,305,650



Water and Sewer Fund Expenditures
\$3,062,800

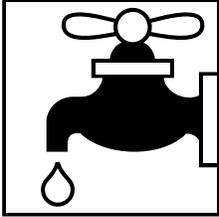


**CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION**

FUND: WATER & SEWER

FUND NO.: 592

Budget Issues:



Total revenues budgeted for the Water and Sewer Fund for 2011/2012 are \$3,305,650 which is approximately \$385,000 more than budgeted the previous fiscal year. Increases are due to rate increases for sewer commodity rates and water readiness-to-serve base rate as well as reimbursement from Blodgett Hospital for the storm sewer separator project.

The proposed water readiness-to-serve rate for FYE 6/30/2012 is increased by \$3 (a 16% increase). The proposed sewer commodity rate is \$2.55 per thousand gallons which is an increase of \$.20 over last fiscal year (an 8% increase). There is no change in the water commodity rate for the current year. The reason for these rate increases is to eliminate losses in this fund from the sanitary sewer charges from Grand Rapids which have been impacting available cash and investment balances. This is the second rate increase for readiness-to-serve in ten years.

Total budgeted expenses for the Water and Sewer Fund for 2011-2012 are \$3,062,800 which is approximately \$130,000 more than the previous fiscal year. The increase in expenses is due to charges for engineering services and defined benefit pension plan contributions previously recorded in the general fund and increased health care premiums.

FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

592 WATER/SEWER FUND

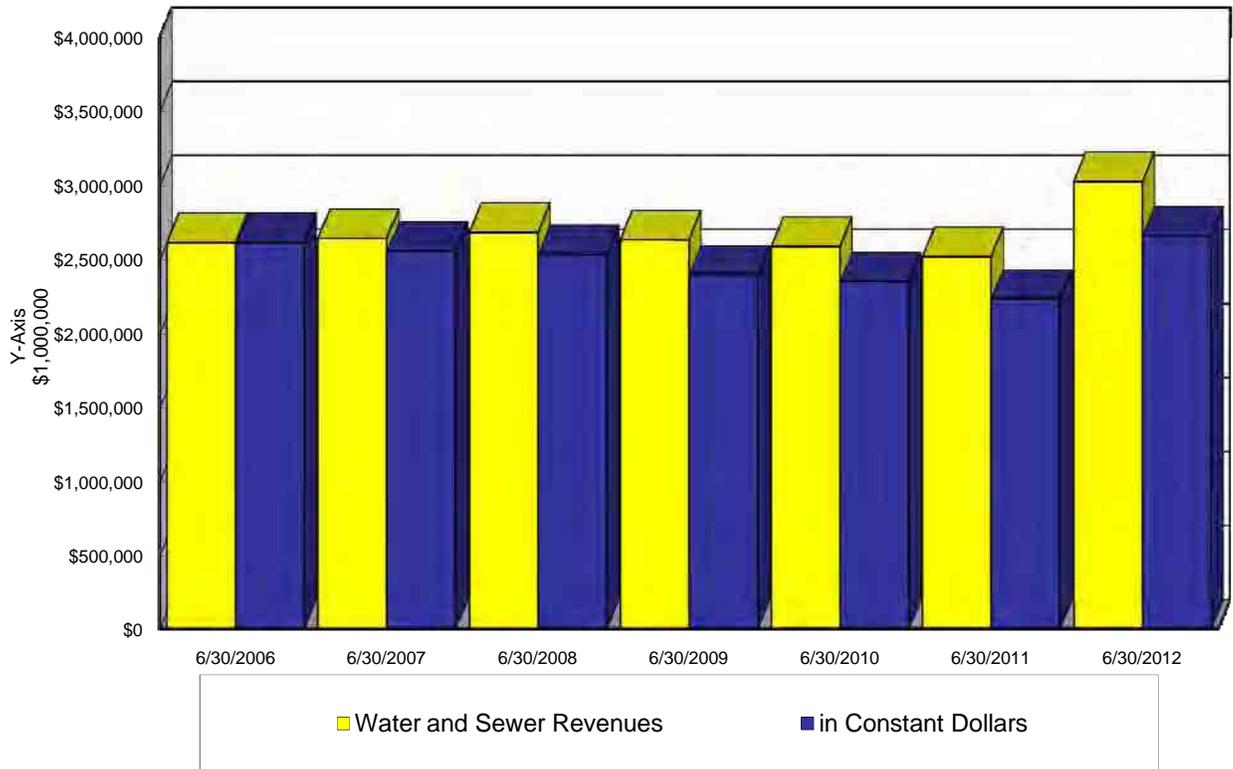
Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 2,628,896	\$ 2,581,563	\$ 2,441,687	\$ 2,921,200	\$ 2,960,650	\$ 3,305,650	\$ 3,305,650
Expenses	<u>2,702,257</u>	<u>2,932,985</u>	<u>2,873,474</u>	<u>2,927,900</u>	<u>2,871,300</u>	<u>3,062,800</u>	<u>3,052,800</u>
Revenues over (under) expenses	(73,361)	(351,422)	(431,787)	(6,700)	89,350	242,850	252,850
Transfers							
Transfers in	-	-	-	100,000	-	-	-
Transfers out	<u>-</u>	<u>(300,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	-	(300,000)	(100,000)	100,000	-	-	-
Transaction included (excluded) above							
Depreciation/amortization	373,929	381,224	362,244	396,500	399,300	403,100	403,100
Capital asset purchases	(248,293)	(324,548)	(901,002)	(595,800)	(465,000)	(777,500)	(777,500)
Bond principal payments	<u>(87,300)</u>	<u>(90,944)</u>	<u>(92,800)</u>	<u>(96,500)</u>	<u>(96,512)</u>	<u>(99,296)</u>	<u>(99,296)</u>
Total other transactions	<u>38,336</u>	<u>(34,268)</u>	<u>(631,558)</u>	<u>(295,800)</u>	<u>(162,212)</u>	<u>(473,696)</u>	<u>(473,696)</u>
Changes in cash & investments	(35,025)	(685,690)	(1,163,345)	(202,500)	(72,862)	(230,846)	(220,846)
Beginning cash & investments	<u>2,019,064</u>	<u>2,210,852</u>	<u>1,359,117</u>	<u>275,477</u>	<u>344,858</u>	<u>271,996</u>	<u>271,996</u>
Ending cash & investmenets (estimated)	<u>\$ 1,984,039</u>	<u>\$ 1,525,162</u>	<u>\$ 195,772</u>	<u>\$ 72,977</u>	<u>\$ 271,996</u>	<u>\$ 41,150</u>	<u>\$ 51,150</u>
Cash and investment as a % of expenses	73.42%	52.00%	6.81%	2.49%	9.47%	1.34%	1.68%
Cash & investments							
Restricted							
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and investment unrestricted	<u>\$ 1,984,039</u>	<u>\$ 1,525,162</u>	<u>\$ 195,772</u>	<u>\$ 72,977</u>	<u>\$ 271,996</u>	<u>\$ 41,150</u>	<u>\$ 51,150</u>

CITY OF EAST GRAND RAPIDS

WATER/SEWER FUND BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
CHARGES FOR CURRENT SERVICES	\$ 2,384,892	\$ 2,880,200	\$ 2,907,250	\$ 3,102,250	\$ 3,102,250
FINES AND FORFEITS	51,181	40,000	53,000	53,000	53,000
INTEREST AND RENTS	5,616	1,000	400	400	400
REIMBURSEMENTS	-	-	-	150,000	150,000
TOTAL REVENUES	<u>2,441,689</u>	<u>2,921,200</u>	<u>2,960,650</u>	<u>3,305,650</u>	<u>3,305,650</u>
<u>EXPENSES</u>					
SOURCE OF SUPPLY	894,845	980,000	970,000	950,000	950,000
MAINS AND HYDRANTS	312,287	298,800	328,300	426,000	416,000
METERS	65,673	67,900	63,000	53,400	53,400
METER READING AND COLLECTING	69,734	74,600	76,500	72,600	72,600
SEWER EXPENDITURES	1,019,056	962,100	887,200	1,013,700	1,013,700
GENERAL ADMINISTRATION	511,879	544,500	546,300	547,100	547,100
TOTAL EXPENSES	<u>2,873,474</u>	<u>2,927,900</u>	<u>2,871,300</u>	<u>3,062,800</u>	<u>3,052,800</u>
REVENUES OVER (UNDER) EXPENSES	(431,785)	(6,700)	89,350	242,850	252,850
TRANSFERS FROM OTHER FUNDS	-	100,000	-	-	-
TRANSFERS TO OTHER FUNDS	(100,000)	-	-	-	-
NET CHANGE IN EQUITY	(531,785)	93,300	89,350	242,850	252,850
<u>TRANSACTIONS INCLUDED (EXCLUDED ABOVE)</u>					
DEPRECIATION/AMORTIZATION	362,244	396,500	399,300	403,100	403,100
CAPITAL ASSET PURCHASES	(901,002)	(595,800)	(465,000)	(777,500)	(777,500)
BOND PRINCIPAL PAYMENTS	(92,800)	(96,500)	(96,512)	(99,296)	(99,296)
TOTAL OTHER TRANSACTIONS	<u>(631,558)</u>	<u>(295,800)</u>	<u>(162,212)</u>	<u>(473,696)</u>	<u>(473,696)</u>
CHANGE IN CASH & INVESTMENTS	(1,163,343)	(202,500)	(72,862)	(230,846)	(220,846)
BEGINNING CASH & INVESTMENTS	<u>1,359,117</u>	<u>275,477</u>	<u>344,858</u>	<u>271,996</u>	<u>271,996</u>
ENDING CASH & INVESTMENTS	<u>\$ 195,774</u>	<u>\$ 72,977</u>	<u>\$ 271,996</u>	<u>\$ 41,150</u>	<u>\$ 51,150</u>

Revenues Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
W&S Revenues	\$2,609,915	\$2,637,700	\$2,677,220	\$2,628,896	\$2,581,563	\$2,512,200	\$3,021,200
W&S Revenues in Constant Dollars	\$2,609,915	\$2,550,967	\$2,528,064	\$2,389,905	\$2,344,744	\$2,227,127	\$2,654,833

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

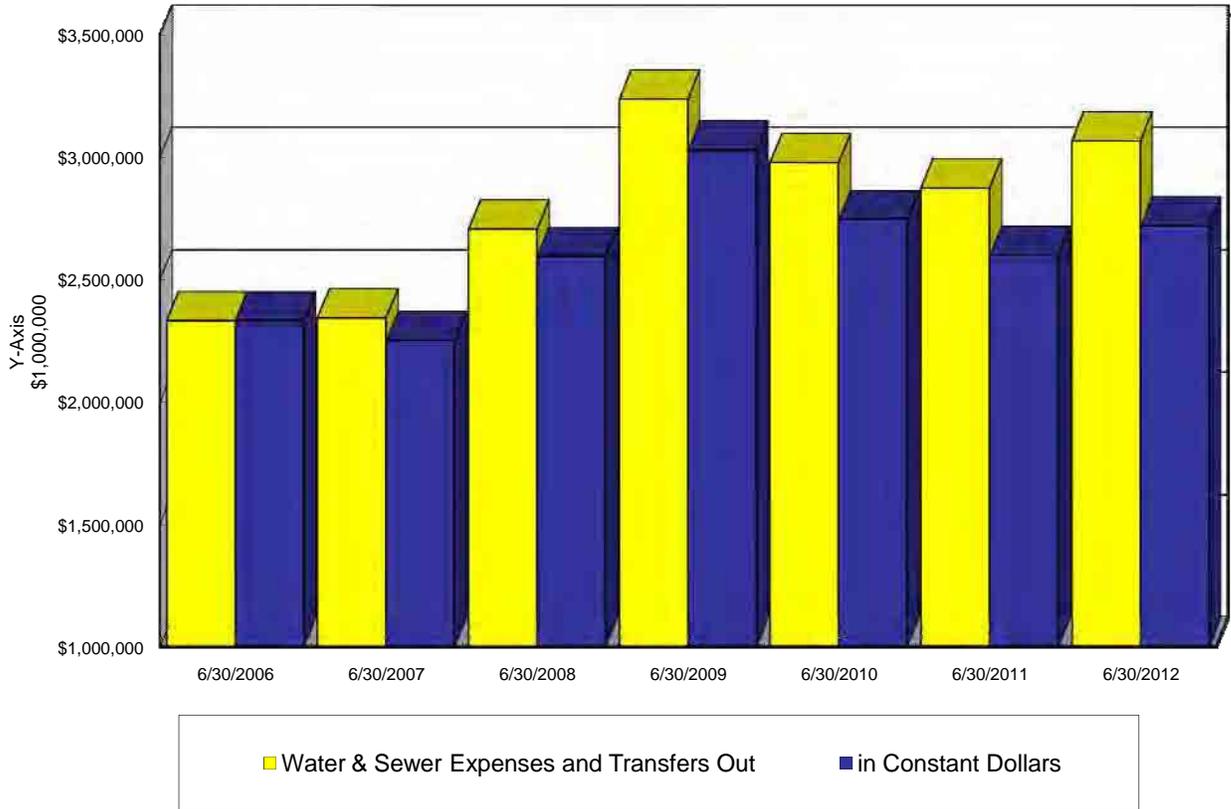
Formula: Water and sewer operating revenues in constant dollars.

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

Analysis: There will be some fluctuation given a wet/cool summer versus a hot/dry summer. Losses that resulted in declining levels of available cash and investments are being addressed through recent and current year rate increases.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2011 & 2012).

Expenses and Transfers Out Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Water & Sewer Expenses & Transfers Out	\$2,329,485	\$2,340,293	\$2,702,257	\$3,232,985	\$2,973,474	\$2,871,300	\$3,062,800
Water & Sewer Expenses & Transfers out in Constant Dollars	\$2,329,485	\$2,248,120	\$2,593,337	\$3,024,308	\$2,743,057	\$2,596,582	\$2,716,211

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

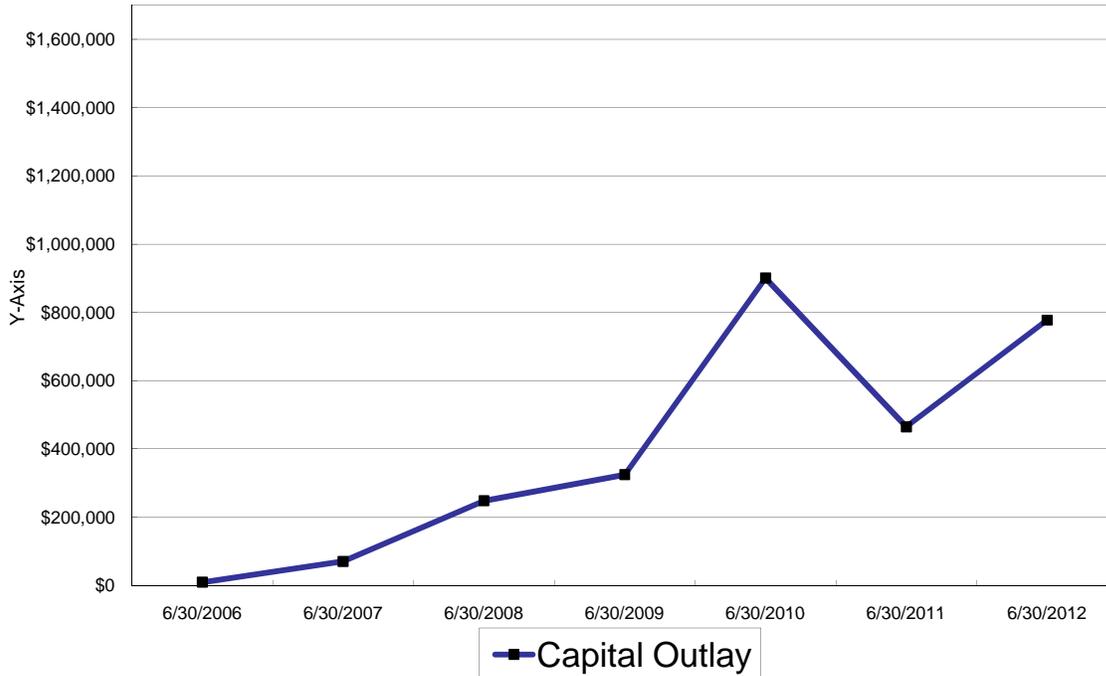
Formula: Water and sewer operating expenditures in constant dollars.

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 2011 & 2012).

Capital Outlay Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Capital Outlay	\$9,512	\$70,309	\$248,293	\$324,548	\$901,002	\$465,000	\$777,500

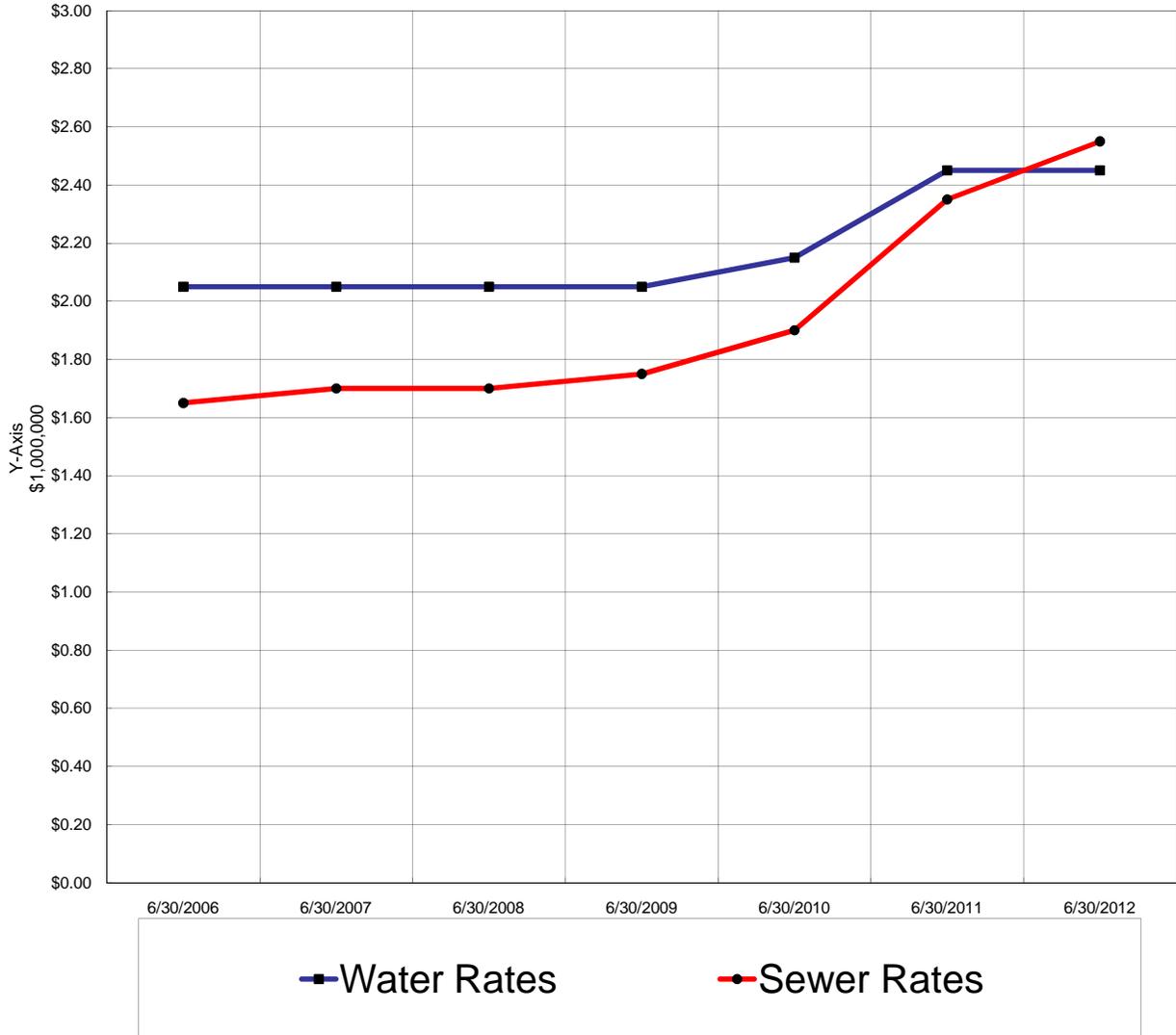
Warning Trend: A decline in capital outlay

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.

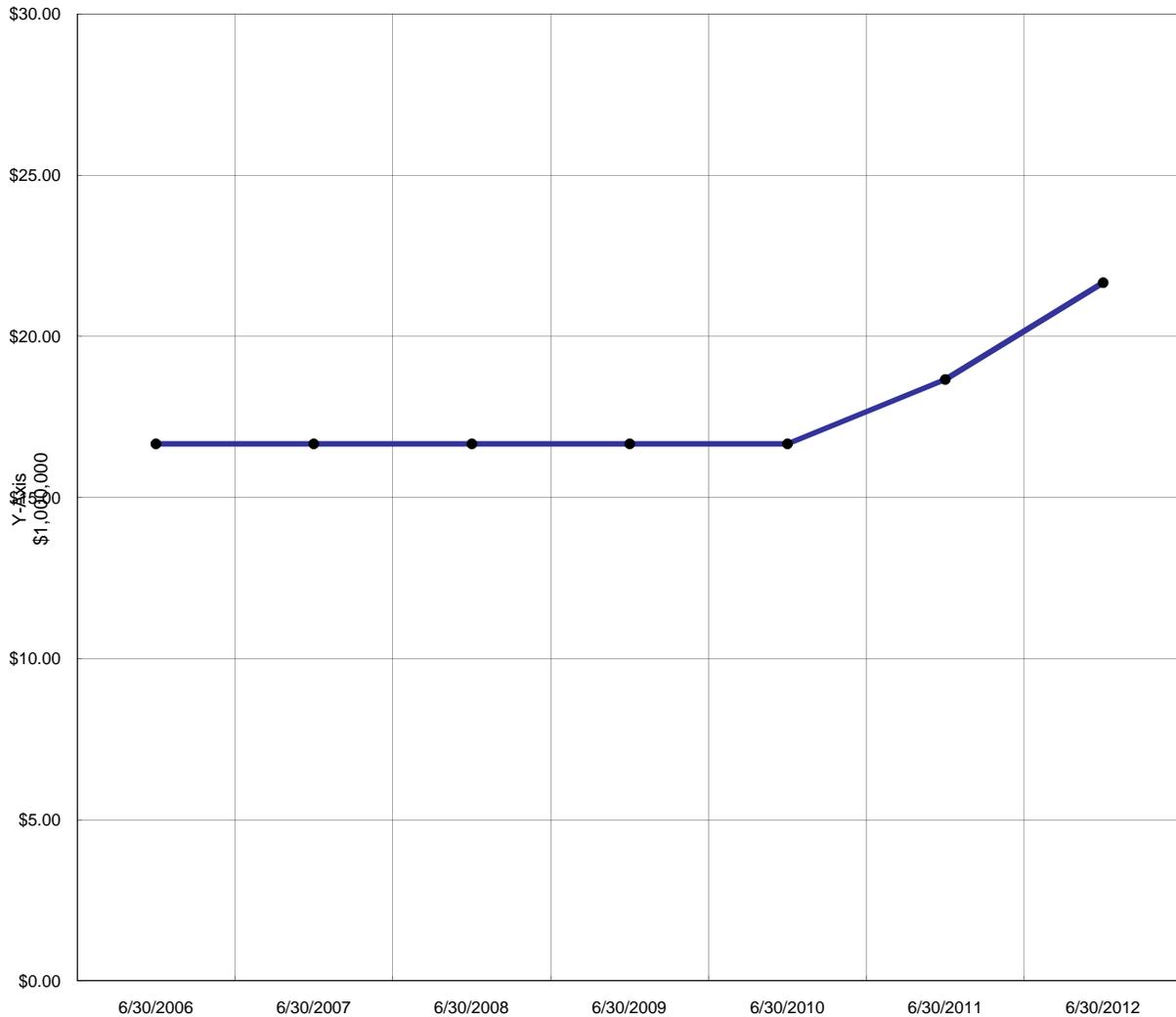
Water and Sewer Rates per thousand gallons



	Audit	Audit	Audit	Audit	Audit	Actual	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Water Rates	\$2.05	\$2.05	\$2.05	\$2.05	\$2.15	\$2.45	\$2.45
Sewer Rates	\$1.65	\$1.70	\$1.70	\$1.75	\$1.90	\$2.35	\$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	Actual	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$18.67	\$21.67
Readiness-to-serve rates							

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.

FY 2011/12 BUDGET TOTAL REVENUES

592 WATER/SEWER FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>600 CHARGES FOR CURRENT SERVICES</u>					
5480 FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
6400 WATER READINESS	1,045,435	1,190,000	1,200,000	1,335,000	1,335,000
6420 METERED WATER SALES	752,279	980,000	1,000,000	1,000,000	1,000,000
6460 SEWAGE DISPOSAL CHARGE	569,783	705,000	705,000	765,000	765,000
6470 WATER TAPS & METER	3,967	1,200	2,000	2,000	2,000
6540 MISC. OPERATING REVENUE	13,427	4,000	250	250	250
DEPARTMENT TOTALS:	<u>\$ 2,384,891</u>	<u>\$ 2,880,200</u>	<u>\$ 2,907,250</u>	<u>\$ 3,102,250</u>	<u>\$ 3,102,250</u>
<u>655 FINES AND FORFEITS</u>					
6570 PENALTIES & INTEREST	\$ 51,181	\$ 40,000	\$ 53,000	\$ 53,000	\$ 53,000
DEPARTMENT TOTALS:	<u>\$ 51,181</u>	<u>\$ 40,000</u>	<u>\$ 53,000</u>	<u>\$ 53,000</u>	<u>\$ 53,000</u>
<u>664 INTEREST AND RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 5,616	\$ 1,000	\$ 400	\$ 400	\$ 400
DEPARTMENT TOTALS:	<u>\$ 5,616</u>	<u>\$ 1,000</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>
<u>676 REIMBURSEMENTS</u>					
6840 BLODGETT SEWER SEPAR	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

FY 2011/12 BUDGET TOTAL REVENUES

592 WATER/SEWER FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>699 OPERATION TRANSFERS</u>					
6860 TRANSFER FROM MERF	\$ -	\$ 100,000	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	\$ -	\$ 100,000	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 2,441,688	\$ 3,021,200	\$ 2,960,650	\$ 3,305,650	\$ 3,305,650

FY 2011/12 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>540 SOURCE OF SUPPLY</u>					
8010 CONTRACTUAL SERVICES	\$ 894,845	\$ 980,000	\$ 970,000	\$ 950,000	\$ 950,000
DEPARTMENT TOTALS:	<u>\$ 894,845</u>	<u>\$ 980,000</u>	<u>\$ 970,000</u>	<u>\$ 950,000</u>	<u>\$ 950,000</u>
<u>542 MAINS AND HYDRANTS</u>					
7040 BEEPER	\$ 11,556	\$ 13,000	\$ 12,000	\$ 12,000	\$ 12,000
7060 SALARIES & WAGES PERM	113,471	109,100	122,000	158,100	158,100
7070 SALARIES & WAGES TEMP	-	-	-	-	-
7090 SALARIES & WAGES OVT	17,175	20,000	18,000	20,000	20,000
7150 EMPLOYER SOCIAL SEC	12,701	9,900	11,600	14,500	14,500
7160 WORKERS' COMPENSATION	2,014	3,200	3,100	5,400	5,400
7170 HEALTH CARE	26,600	26,600	26,600	67,700	67,700
7190 PENSION	4,601	5,000	5,000	19,300	9,300
7400 OPERATING SUPPLIES	55,405	63,000	63,000	63,000	63,000
8010 CONTRACTUAL SERVICES	-	-	-	-	-
9300 REPAIRS & MAINTENANCE	331	1,000	3,000	2,000	2,000
9470 AUTO EXPENSE	53,481	45,000	62,500	62,500	62,500
9560 DUES & SUBSCRIPTIONS	412	1,000	500	500	500
9570 PROFESSIONAL DEVELOPMENT	210	2,000	1,000	1,000	1,000
9700 CAPITAL EXPENDITURES	14,330	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 312,287</u>	<u>\$ 298,800</u>	<u>\$ 328,300</u>	<u>\$ 426,000</u>	<u>\$ 416,000</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>543 METERS</u>					
7060 SALARIES & WAGES PERM	\$ 33,932	\$ 38,000	\$ 33,700	\$ 34,200	\$ 34,200
7090 SALARIES & WAGES OVT	204	300	500	300	300
7150 EMPLOYER SOCIAL SEC	2,555	3,000	2,600	2,700	2,700
7160 WORKERS' COMPENSATION	1,153	1,900	1,500	400	400
7170 HEALTH CARE	14,500	14,500	14,500	6,900	6,900
7190 PENSION	5,788	6,200	6,200	4,900	4,900
7400 OPERATING SUPPLIES	3,308	4,000	4,000	4,000	4,000
9300 REPAIRS & MAINTENANCE	-	-	-	-	-
9470 AUTO EXPENSE	-	-	-	-	-
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	4,233	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 65,673</u>	<u>\$ 67,900</u>	<u>\$ 63,000</u>	<u>\$ 53,400</u>	<u>\$ 53,400</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>545 METER READING AND COLLECTING</u>					
7060 SALARIES & WAGES PERM	\$ 3,542	\$ 7,500	\$ 3,600	\$ 4,300	\$ 4,300
7090 SALARIES & WAGES OVT	-	-	-	-	-
7150 EMPLOYER SOCIAL SEC	272	500	300	400	400
7160 WORKERS' COMPENSATION	620	1,000	300	100	100
7170 HEALTH CARE	5,400	5,400	5,400	1,900	1,900
7190 PENSION	3,207	3,200	3,200	200	200
7400 OPERATING SUPPLIES	27,652	25,000	33,000	33,000	33,000
8010 CONTRACTUAL SERVICES	26,956	28,000	28,000	30,000	30,000
9300 REPAIRS & MAINTENANCE	-	-	-	-	-
9470 AUTO EXPENSE	2,085	4,000	2,700	2,700	2,700
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 69,734</u>	<u>\$ 74,600</u>	<u>\$ 76,500</u>	<u>\$ 72,600</u>	<u>\$ 72,600</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>550 SEWER EXPENDITURES</u>					
7060 SALARIES & WAGES PERM	\$ 82,736	\$ 90,000	\$ 65,700	\$ 97,100	\$ 97,100
7070 SALARIES & WAGES TEMP	-	-	-	-	-
7090 SALARIES & WAGES OVT	10,532	14,000	14,000	14,000	14,000
7150 EMPLOYER SOCIAL SEC	6,887	8,000	6,100	8,500	8,500
7160 WORKERS' COMPENSATION	2,136	3,600	2,800	3,100	3,100
7170 HEALTH CARE	27,500	27,500	27,500	41,600	41,600
7190 PENSION	5,433	6,000	6,000	12,100	12,100
7400 OPERATING SUPPLIES	14,217	34,500	34,500	34,500	34,500
8010 CONTRACTUAL SERVICES	740,209	700,000	650,000	700,000	700,000
8140 PUBLIC LIABILITY CLAIMS	35,180	10,000	10,000	10,000	10,000
8200 STORM WATER PERMITS	16,019	5,500	3,000	3,000	3,000
9220 ELECTRIC SERVICE	18,848	22,000	22,000	23,000	23,000
9300 REPAIRS & MAINTENANCE	-	-	3,000	30,200	30,200
9470 AUTO EXPENSE	44,386	41,000	36,600	36,600	36,600
9700 CAPITAL EXPENDITURES	14,973	-	6,000	-	-
9701 SMALL CAPITAL	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 1,019,056</u>	<u>\$ 962,100</u>	<u>\$ 887,200</u>	<u>\$ 1,013,700</u>	<u>\$ 1,013,700</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

592 WATER/SEWER FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>560 GENERAL ADMINISTRATION</u>					
8070 GENERAL FUND FEES	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
9680 DEPRECIATION	285,560	300,000	300,000	300,000	300,000
9685 AMORTIZATION	76,684	96,500	99,300	103,100	103,100
9950 INTEREST ON NOTES	19,635	18,000	17,000	14,000	14,000
9970 PAYING AGENT FEES	-	-	-	-	-
9980 DEBT ISSUE EXPENSE	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 511,879</u>	<u>\$ 544,500</u>	<u>\$ 546,300</u>	<u>\$ 547,100</u>	<u>\$ 547,100</u>
<u>965 TRANSFER TO OTHER FUNDS</u>					
9945 TRANSFER TO STREETS BUILT	\$ 100,000	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 2,973,474</u>	<u>\$ 2,927,900</u>	<u>\$ 2,871,300</u>	<u>\$ 3,062,800</u>	<u>\$ 3,052,800</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 an expenditures.

Budget Issues: The normal levy for bond payments will be approximately .30 mills annually. For fiscal year 2011/12 the levy will be .26 mills. The levy in fiscal year 2010/2011 was .26 mills. The bond will be paid off in 2022.



FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

305 WEALTHY POOL DEBT SERVICE FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 131,735	\$ 132,662	\$ 134,423	\$ 137,900	\$ 137,500	\$ 139,300	\$ 139,300
Expenditures	127,115	130,080	137,740	140,000	140,000	142,000	142,000
Revenues over (under) expenditures	4,620	2,582	(3,317)	(2,100)	(2,500)	(2,700)	(2,700)
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Changes in fund balance	4,620	2,582	(3,317)	(2,100)	(2,500)	(2,700)	(2,700)
Beginning fund balance	15,123	19,743	22,325	22,000	19,008	16,508	16,508
Ending fund balance	<u>\$ 19,743</u>	<u>\$ 22,325</u>	<u>\$ 19,008</u>	<u>\$ 19,900</u>	<u>\$ 16,508</u>	<u>\$ 13,808</u>	<u>\$ 13,808</u>
Fund balance as a % of expenditures	15.53%	17.16%	13.80%	14.21%	11.79%	9.72%	9.72%
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ 19,743</u>	<u>\$ 22,325</u>	<u>\$ 19,008</u>	<u>\$ 19,900</u>	<u>\$ 16,508</u>	<u>\$ 13,808</u>	<u>\$ 13,808</u>
Fund balance unreserved/undesignated as a percentage of expenditures	15.53%	17.16%	13.80%	14.21%	11.79%	9.72%	9.72%

CITY OF EAST GRAND RAPIDS

HEALTHY POOL DEBT SERVICE FUND BUDGETARY SUMMAR

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
CITY TAXES AND PENALTIES	\$ 134,028	\$ 137,400	\$ 137,400	\$ 139,200	\$ 139,200
INTEREST AND RENTS	395	500	100	100	100
TOTAL REVENUES	<u>134,423</u>	<u>137,900</u>	<u>137,500</u>	<u>139,300</u>	<u>139,300</u>
<u>EXPENDITURES</u>					
DEBT SERVICE	137,740	140,000	140,000	142,000	142,000
TOTAL EXPENDITURES	<u>137,740</u>	<u>140,000</u>	<u>140,000</u>	<u>142,000</u>	<u>142,000</u>
REVENUES OVER (UNDER) EXPENDITURES	(3,317)	(2,100)	(2,500)	(2,700)	(2,700)
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(3,317)	(2,100)	(2,500)	(2,700)	(2,700)
BEGINNING FUND BALANCE	<u>22,325</u>	<u>19,000</u>	<u>19,008</u>	<u>16,508</u>	<u>16,508</u>
ENDING FUND BALANCE	<u><u>\$ 19,008</u></u>	<u><u>\$ 16,900</u></u>	<u><u>\$ 16,508</u></u>	<u><u>\$ 13,808</u></u>	<u><u>\$ 13,808</u></u>

FY 2011/12 BUDGET TOTAL REVENUES

305 WEALTHY POOL DEBT SERVICE REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>400 CITY TAXES PENALTIES</u>					
4020 CURRENT YEAR'S LEVY	\$ 133,571	\$ 137,200	\$ 137,200	\$ 139,000	\$ 139,000
4450 INTEREST & PENALTIES	<u>457</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
DEPARTMENT TOTALS:	<u>\$ 134,028</u>	<u>\$ 137,400</u>	<u>\$ 137,400</u>	<u>\$ 139,200</u>	<u>\$ 139,200</u>
<u>664 INTEREST & RENTS</u>					
6650 INTEREST ON INVESTMENT	<u>\$ 394</u>	<u>\$ 500</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>
DEPARTMENT TOTALS:	<u>\$ 394</u>	<u>\$ 500</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>
TOTAL REVENUES	<u>\$ 134,422</u>	<u>\$ 137,900</u>	<u>\$ 137,500</u>	<u>\$ 139,300</u>	<u>\$ 139,300</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

305 WEALTHY POOL DEBT SERVICE EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>757 WEALTHY POOL</u>					
9910 REDEMPTION OF NOTES	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 80,000
9950 INTEREST ON NOTES	67,490	64,700	64,700	61,700	61,700
9970 PAYING AGENT FEES	<u>250</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
DEPARTMENT TOTALS:	<u>\$ 137,740</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 142,000</u>	<u>\$ 142,000</u>
TOTAL EXPENSES	<u>\$ 137,740</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 142,000</u>	<u>\$ 142,000</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.



FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

362 STREETScape DEBT SERVICE FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 440	\$ 53	\$ 16	\$ 100	\$ -	\$ -	\$ -
Expenditures	281,000	279,875	278,575	277,200	277,200	275,600	275,600
Revenues over (under) expenditures	(280,560)	(279,822)	(278,559)	(277,100)	(277,200)	(275,600)	(275,600)
Transfers in	280,800	280,000	280,000	280,000	280,000	280,000	280,000
Transfers out	-	-	-	-	-	-	-
Changes in fund balance	240	178	1,441	2,900	2,800	4,400	4,400
Beginning fund balance	1,283	1,523	1,701	1,000	3,142	5,942	5,942
Ending fund balance	<u>\$ 1,523</u>	<u>\$ 1,701</u>	<u>\$ 3,142</u>	<u>\$ 3,900</u>	<u>\$ 5,942</u>	<u>\$ 10,342</u>	<u>\$ 10,342</u>
Fund balance as a % of expenditures	0.54%	0.61%	1.13%	1.41%	2.14%	3.75%	3.75%
Fund balance							
Reserved							
Prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-
Fund balance unreserved/undesignated	<u>\$ 1,523</u>	<u>\$ 1,701</u>	<u>\$ 3,142</u>	<u>\$ 3,900</u>	<u>\$ 5,942</u>	<u>\$ 10,342</u>	<u>\$ 10,342</u>
Fund balance unreserved/undesignated as a percentage of expenditures	0.54%	0.61%	1.13%	1.41%	2.14%	3.75%	3.75%

CITY OF EAST GRAND RAPIDS

STREETSCAPE DEBT SERV BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 16	\$ 100	\$ -	\$ -	\$ -
TOTAL REVENUES	16	100	-	-	-
<u>EXPENDITURES</u>					
DEBT SERVICE	278,575	277,200	277,200	275,600	275,600
TOTAL EXPENDITURES	278,575	277,200	277,200	275,600	275,600
REVENUES OVER (UNDER) EXPENDITURES	(278,559)	(277,100)	(277,200)	(275,600)	(275,600)
TRANSFERS FROM OTHER FUNDS	280,000	280,000	280,000	280,000	280,000
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	1,441	2,900	2,800	4,400	4,400
BEGINNING FUND BALANCE	1,701	17,000	3,142	5,942	5,942
ENDING FUND BALANCE	\$ 3,142	\$ 19,900	\$ 5,942	\$ 10,342	\$ 10,342

FY 2011/12 BUDGET TOTAL REVENUES

362 STREETSCAPE DEBT SERVICE REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>664 INTEREST RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 16	\$ 100	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	<u>\$ 16</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>669 OPERATING TRANSFERS IN</u>					
6820 TRANS FROM MAJOR STREET	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
DEPARTMENT TOTALS:	<u>\$ 280,000</u>				
TOTAL REVENUES	<u>\$ 280,016</u>	<u>\$ 280,100</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

362 STREETSCAPE DEBT SERVICE EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>451 STREETSCAPE CONSTRUCTION</u>					
9910 REDEMPTION OF NOTES	\$ 185,000	\$ 190,000	\$ 190,000	\$ 195,000	\$ 195,000
9950 INTEREST ON NOTES	93,350	86,900	86,900	80,300	80,300
9970 PAYING AGENT FEES	<u>225</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
DEPARTMENT TOTALS:	<u>\$ 278,575</u>	<u>\$ 277,200</u>	<u>\$ 277,200</u>	<u>\$ 275,600</u>	<u>\$ 275,600</u>
 TOTAL EXPENSES	 <u>\$ 278,575</u>	 <u>\$ 277,200</u>	 <u>\$ 277,200</u>	 <u>\$ 275,600</u>	 <u>\$ 275,600</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 an expenditure.

The required millage levy for debt service payments in 2011-2012 will be .93 mills. In fiscal year 2010-2011 the millage levied was .95 mills.



FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

372 MUNICIPAL COMPLEX DEBT SERVICE FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 418,688	\$ 477,525	\$ 521,117	\$ 503,400	\$ 502,700	\$ 493,300	\$ 493,300
Expenditures	<u>413,862</u>	<u>508,414</u>	<u>505,114</u>	<u>501,400</u>	<u>501,400</u>	<u>497,500</u>	<u>497,500</u>
Revenues over (under) expenditures	4,826	(30,889)	16,003	2,000	1,300	(4,200)	(4,200)
Transfers in	-	10,000	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in fund balance	4,826	(20,889)	16,003	2,000	1,300	(4,200)	(4,200)
Beginning fund balance	<u>20,068</u>	<u>24,894</u>	<u>4,005</u>	<u>4,005</u>	<u>20,008</u>	<u>21,308</u>	<u>21,308</u>
Ending fund balance	<u>\$ 24,894</u>	<u>\$ 4,005</u>	<u>\$ 20,008</u>	<u>\$ 6,005</u>	<u>\$ 21,308</u>	<u>\$ 17,108</u>	<u>\$ 17,108</u>
Fund balance as a % of expenditures	6.02%	0.79%	3.96%	1.20%	4.25%	3.44%	3.44%
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>\$ 24,894</u>	<u>\$ 4,005</u>	<u>\$ 20,008</u>	<u>\$ 6,005</u>	<u>\$ 21,308</u>	<u>\$ 17,108</u>	<u>\$ 17,108</u>
Fund balance unreserved/undesignated as a percentage of expenditures	6.02%	0.79%	3.96%	1.20%	4.25%	3.44%	3.44%

CITY OF EAST GRAND RAPIDS

MUNICIPAL COMPLEX DEBT SERVICE BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
CITY TAXES AND PENALTIES	\$ 520,073	\$ 502,400	\$ 502,400	\$ 493,000	\$ 493,000
INTEREST AND RENTS	1,044	1,000	300	300	300
TOTAL REVENUES	<u>521,117</u>	<u>503,400</u>	<u>502,700</u>	<u>493,300</u>	<u>493,300</u>
<u>EXPENDITURES</u>					
DEBT SERVICE	505,114	501,400	501,400	497,500	497,500
TOTAL EXPENDITURES	<u>505,114</u>	<u>501,400</u>	<u>501,400</u>	<u>497,500</u>	<u>497,500</u>
REVENUES OVER (UNDER) EXPENDITURES	16,003	2,000	1,300	(4,200)	(4,200)
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	16,003	2,000	1,300	(4,200)	(4,200)
BEGINNING FUND BALANCE	<u>4,005</u>	<u>4,000</u>	<u>20,008</u>	<u>21,308</u>	<u>21,308</u>
ENDING FUND BALANCE	<u>\$ 20,008</u>	<u>\$ 6,000</u>	<u>\$ 21,308</u>	<u>\$ 17,108</u>	<u>\$ 17,108</u>

FY 2011/12 BUDGET TOTAL REVENUES

372 MUNICIPAL COMPLEX DEBT SERVICE REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>400 CITY TAXES PENALTIES</u>					
4020 CURRENT YEAR'S LEVY	\$ 518,298	\$ 501,400	\$ 501,400	\$ 492,000	\$ 492,000
4450 INTEREST & PENALTIES	<u>1,775</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
DEPARTMENT TOTALS:	<u>\$ 520,073</u>	<u>\$ 502,400</u>	<u>\$ 502,400</u>	<u>\$ 493,000</u>	<u>\$ 493,000</u>
<u>664 INTEREST & RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 1,044	\$ 1,000	\$ 300	\$ 300	\$ 300
DEPARTMENT TOTALS:	<u>\$ 1,044</u>	<u>\$ 1,000</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 300</u>
<u>699 OPERATING TRANSFERS IN</u>					
6905 TRANSFER FROM MUNI COMI	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	<u>\$ -</u>				
TOTAL REVENUES	<u>\$ 521,117</u>	<u>\$ 503,400</u>	<u>\$ 502,700</u>	<u>\$ 493,300</u>	<u>\$ 493,300</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

372 MUNICIPAL COMPLEX DEBT SERVICE EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>757 DEBT SERVICE</u>					
9910 REDEMPTION OF NOTES	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
9950 INTEREST ON NOTES	394,889	391,100	391,100	387,200	387,200
9970 PAYING AGENT FEES	<u>225</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
DEPARTMENT TOTALS:	<u><u>\$ 505,114</u></u>	<u><u>\$ 501,400</u></u>	<u><u>\$ 501,400</u></u>	<u><u>\$ 497,500</u></u>	<u><u>\$ 497,500</u></u>
 TOTAL EXPENSES	 <u><u>\$ 505,114</u></u>	 <u><u>\$ 501,400</u></u>	 <u><u>\$ 501,400</u></u>	 <u><u>\$ 497,500</u></u>	 <u><u>\$ 497,500</u></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. \$24,000 is being utilized in the current year fiscal year to repair HVAC systems damaged in during renovation activities. Any remaining balance will be transferred to the debt service fund and this fund will be closed in FYE 2011/2012.



FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

470 MUNICIPAL COMPLEX CAPITAL PROJECTS FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 471,035	\$ 147,812	\$ 145,053	\$ -	\$ -	\$ -	\$ -
Expenditures	344,828	35,660	410	-	24,000	-	-
Revenues over (under) expenditures	126,207	112,152	144,643	-	(24,000)	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(150,000)	(187,000)	(144,950)	-	-	-	-
Changes in fund balance	(23,793)	(74,848)	(307)	-	(24,000)	-	-
Beginning fund balance	123,137	99,344	24,496	-	24,189	189	189
Ending fund balance	<u>\$ 99,344</u>	<u>\$ 24,496</u>	<u>\$ 24,189</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 189</u>	<u>\$ 189</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>\$ 99,344</u>	<u>\$ 24,496</u>	<u>\$ 24,189</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 189</u>	<u>\$ 189</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

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 103	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCE	-	-	-	-	-
CONTRIBUTIONS FROM OTHERS	144,950	-	-	-	-
TOTAL REVENUES	145,053	-	-	-	-
<u>EXPENDITURES</u>					
LIBRARY AND MUNICIPAL COMPLEX	410	-	24,000	-	-
TOTAL EXPENDITURES	410	-	24,000	-	-
REVENUES OVER (UNDER) EXPENDITURES	144,643	-	(24,000)	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	(144,950)	-	-	-	-
NET CHANGE IN FUND BALANCE	(307)	-	(24,000)	-	-
BEGINNING FUND BALANCE	24,496	-	24,189	189	189
ENDING FUND BALANCE	\$ 24,189	\$ -	\$ 189	\$ 189	\$ 189

FY 2011/12 BUDGET TOTAL REVENUES

470 MUNICIPAL COMPLEX CAPITAL PROJECT REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>664 INTEREST & RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 103	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	\$ 103	\$ -	\$ -	\$ -	\$ -
<u>695 OTHER FINANCING SOURCE</u>					
6980 PROCEEDS FROM BONDS/N	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -
<u>696 CONTRIBUTIONS FROM OTHER SOURCES</u>					
6301 DONATIONS	\$ 144,950	\$ -	\$ -	\$ -	\$ -
6303 SOLAR PANEL DONATIONS	-	-	-	-	-
DEPARTMENT TOTALS:	\$ 144,950	\$ -	\$ -	\$ -	\$ -
<u>699 OPERATING TRANSFERS IN</u>					
6960 CONTRIBUTION FROM OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 145,053	\$ -	\$ -	\$ -	\$ -

FY 2011/12 BUDGET TOTAL EXPENDITURES

470 MUNICIPAL COMPLEX CAPITAL PROJECT EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>262 LIBRARY/MUNICIPAL COMPLEX</u>					
9700 CAPITAL EXPENDITURES	\$ 410	\$ -	\$ 24,000	\$ -	\$ -
9703 SOLAR PANEL PROJECT	-	-	-	-	-
9980 DEBT ISSUE EXPENSE	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 410</u>	<u>\$ -</u>	<u>\$ 24,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>965 TRANSFERS TO OTHER FUNDS</u>					
9795 TRANSFER TO GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -
9900 TRANSFER TO DEBT SERV	-	-	-	-	-
9860 TRANSFER TO MERF	144,950	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 144,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 TOTAL EXPENSES	 <u>\$ 145,360</u>	 <u>\$ -</u>	 <u>\$ 24,000</u>	 <u>\$ -</u>	 <u>\$ -</u>

FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

472 STREETScape CAPITAL PROJECTS FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 2,451	\$ 654	\$ 39	\$ -	\$ -	\$ -	\$ -
Expenditures	2,506	-	-	-	-	-	-
Revenues over (under) expenditures	(55)	654	39	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(50,000)	(13,237)	-	-	-	-
Changes in fund balance	(55)	(49,346)	(13,198)	-	-	-	-
Beginning fund balance	62,599	62,544	13,198	-	-	-	-
Ending fund balance	<u>\$ 62,544</u>	<u>\$ 13,198</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>\$ 62,544</u>	<u>\$ 13,198</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

STREETSCAPE CAPITAL PROJECTS BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 39	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCE	-	-	-	-	-
CONTRIBUTIONS FROM OTHERS	-	-	-	-	-
TOTAL REVENUES	39	-	-	-	-
<u>EXPENDITURES</u>					
STREETSCAPE CONSTRUCTION	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	39	-	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	(13,237)	-	-	-	-
NET CHANGE IN FUND BALANCE	(13,198)	-	-	-	-
BEGINNING FUND BALANCE	13,198	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2011/12 BUDGET TOTAL REVENUES

472 STREETSCAPE CAPITAL PROJECT REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>664 INTEREST AND RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 40	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>695 OTHER FINANCING SOURCE</u>					
6980 PROCEEDS FROM BONDS/N	\$ -	\$ -	\$ -	\$ -	\$ -
6990 PREMIUM	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>696 CONTRIBUTIONS FROM OTHER SOURCE</u>					
6301 DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

472 STREETSCAPE CAPITAL PROJECT EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>451 STREET CONSTRUCTION</u>					
9700 CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
9980 DEBT ISSUE EXPENSE	-	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>965 TRANSFER TO OTHER FUNDS</u>					
9795 TRANSFER TO GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -
9800 TRANSFER TO MAJOR STR	13,237	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 13,237</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENSES	<u>\$ 13,237</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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. The project is nearly complete with completion expected in fiscal year 2011.



Department: Streets Building Capital Project

Account No.: 474

FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

474 STREETS & UTILITIES BUILDING CAPITAL PROJECTS FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ -	\$ 2,886	\$ 12,844	\$ 91,000	\$ 49,000	\$ -	\$ -
Expenditures	-	-	25,050	1,485,700	1,430,000	-	-
Revenues over (under) expenditures	-	2,886	(12,206)	(1,394,700)	(1,381,000)	-	-
Transfers in	-	1,200,000	200,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Changes in fund balance	-	1,202,886	187,794	(1,394,700)	(1,381,000)	-	-
Beginning fund balance	-	-	1,202,886	1,395,000	1,390,680	9,680	9,680
Ending fund balance	<u>\$ -</u>	<u>\$ 1,202,886</u>	<u>\$ 1,390,680</u>	<u>\$ 300</u>	<u>\$ 9,680</u>	<u>\$ 9,680</u>	<u>\$ 9,680</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>\$ -</u>	<u>\$ 1,202,886</u>	<u>\$ 1,390,680</u>	<u>\$ 300</u>	<u>\$ 9,680</u>	<u>\$ 9,680</u>	<u>\$ 9,680</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

STREET & UTILITY BUILDING CAPITAL PROJECTS BUDGETARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 12,844	\$ 1,000	\$ 4,000	\$ -	\$ -
OTHER FINANCING SOURCE	-	50,000	-	-	-
CONTRIBUTIONS FROM OTHERS	-	40,000	45,000	-	-
TOTAL REVENUES	12,844	91,000	49,000	-	-
<u>EXPENDITURES</u>					
CITY BUILDING	25,050	1,485,700	1,430,000	-	-
TOTAL EXPENDITURES	25,050	1,485,700	1,430,000	-	-
REVENUES OVER (UNDER) EXPENDITURES	(12,206)	(1,394,700)	(1,381,000)	-	-
TRANSFERS FROM OTHER FUNDS	200,000	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	187,794	(1,394,700)	(1,381,000)	-	-
BEGINNING FUND BALANCE	1,202,886	1,395,000	1,390,680	9,680	9,680
ENDING FUND BALANCE	\$ 1,390,680	\$ 300	\$ 9,680	\$ 9,680	\$ 9,680

FY 2011/12 BUDGET TOTAL REVENUES

474 STREETS & UTILITIES BUILDING FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>644 INTEREST AND RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 12,845	\$ 1,000	\$ 4,000	\$ -	\$ -
<u>695 OTHER FINANCING SOURCES</u>					
6540 CDBG BLOCK GRANT	-	50,000	-	-	-
<u>696 CONTRIBUTIONS FROM OTHER SOURCES</u>					
6303 JOINT FACILITIES DONATION	-	40,000	45,000	-	-
<u>699 OPERATING TRANSFERS IN</u>					
6810 TRANS FROM GENERAL FUND	-	-	-	-	-
6850 TRANS FROM WATER/SEWER	100,000	-	-	-	-
6860 TRANS FROM MERF FUND	100,000	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 212,845</u>	<u>\$ 91,000</u>	<u>\$ 49,000</u>	<u>\$ -</u>	<u>\$ -</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

474 STREETS & UTILITIES BUILDING FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>265 CITY BUILDINGS</u>					
9700 CAPITAL EXPENDITURES	\$ 25,050	\$ 1,485,700	\$ 1,430,000	\$ -	\$ -
DEPARTMENT TOTALS:	<u>\$ 25,050</u>	<u>\$ 1,485,700</u>	<u>\$ 1,430,000</u>	<u>\$ -</u>	<u>\$ -</u>
 TOTAL EXPENSES	 <u>\$ 25,050</u>	 <u>\$ 1,485,700</u>	 <u>\$ 1,430,000</u>	 <u>\$ -</u>	 <u>\$ -</u>

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

FUND: HEALTH CARE

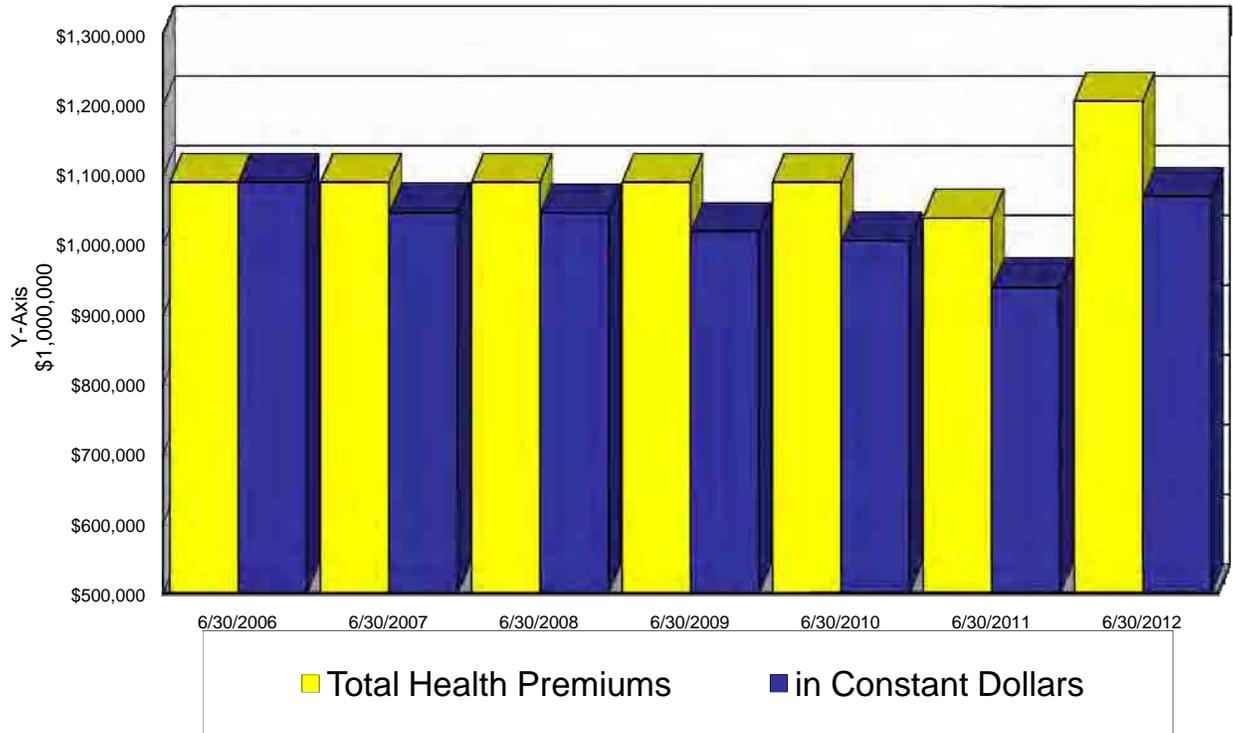
FUND NO.: 677



Budget Issues: The total Health Care Fund expenditure budget is \$1,289,100 which is \$54,300 less than last fiscal year. This decline is the result of increasing health care costs and a \$100,000 decline in contributions to fund other post employment benefits (OPEB). 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 approximately 10.7% higher than last year due to the increasing costs of health care benefits. 2012 is the first year for an increase in contributions from other fund since 2006. As the City is self-insured it is important to have a reserve balance in this fund due to fluctuating health care costs.

Health Care Premiums Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Health Care Premiums	\$1,088,400	\$1,088,400	\$1,088,400	\$1,088,400	\$1,088,400	\$1,037,200	\$1,204,900
Health Care Premiums in Constant Dollars	\$1,088,400	\$1,045,533	\$1,044,530	\$1,018,148	\$1,004,059	\$937,963	\$1,068,553

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

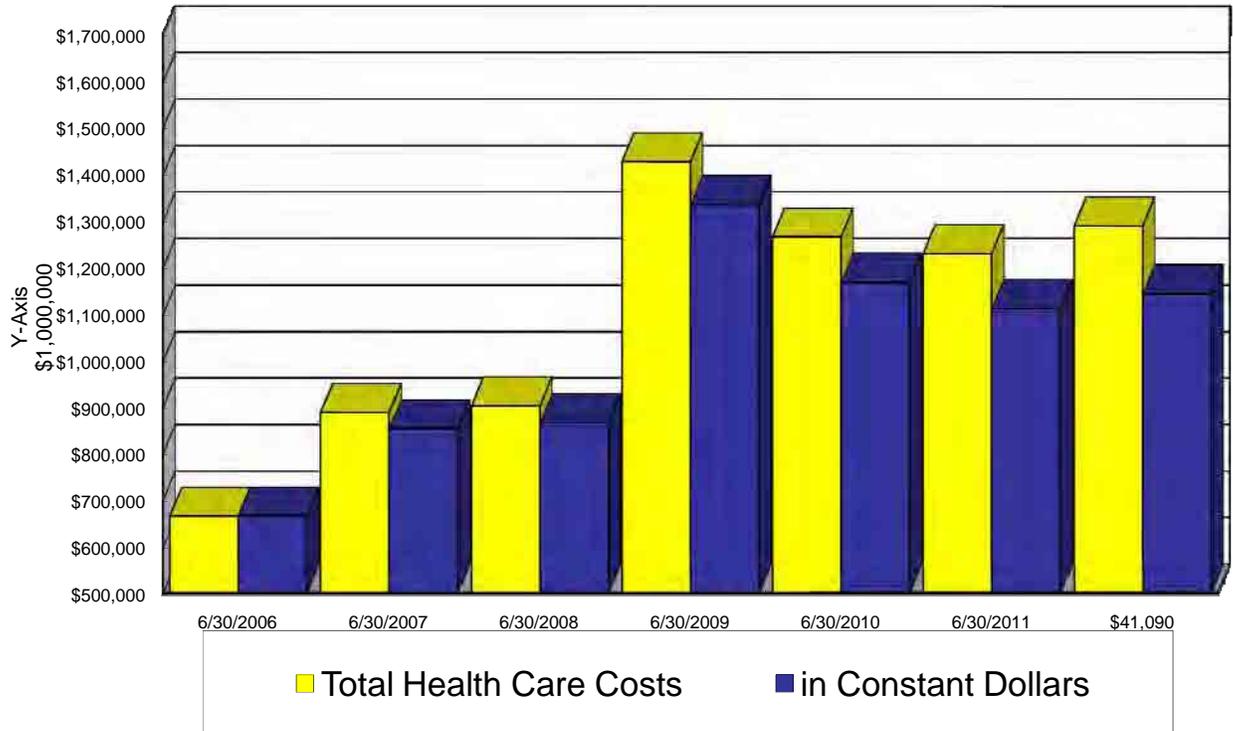
Formula: Health care premiums include payments from all other funds.

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 2012 premiums are consistent with the premium level of FYE 2006

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 and \$100,000 for fiscal years 2009, 2010, 2011 and 2012 respectively.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2011 & 2012).

Health Care Expenses Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	\$41,090
Health Care Expenses	\$664,883	\$888,144	\$902,095	\$1,427,673	\$1,265,709	\$1,228,645	\$1,289,100
Health Care Expenses in Constant Dollars	\$664,883	\$853,164	\$865,734	\$1,335,522	\$1,167,628	\$1,111,092	\$1,143,225

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 and \$100,000 for fiscal years 2009, 2010, 2011 and 2012 respectively.

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

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2011 & 2012).

FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

677 HEALTH CARE FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 1,133,818	\$ 1,162,134	\$ 1,093,739	\$ 1,056,200	\$ 1,259,200	\$ 1,206,900	\$ 1,206,900
Expenses	<u>902,095</u>	<u>1,477,992</u>	<u>1,265,710</u>	<u>1,343,400</u>	<u>1,448,645</u>	<u>1,289,100</u>	<u>1,289,100</u>
Revenues over (under) expenses	231,723	(315,858)	(171,971)	(287,200)	(189,445)	(82,200)	(82,200)
Transfers							
Transfers in	-	-	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	-	-	-	-	-	-	-
Transaction included (excluded) above							
Depreciation/amortization	-	-	-	-	-	-	-
Capital asset purchases	-	-	-	-	-	-	-
Bond principal payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other transactions	-	-	-	-	-	-	-
Changes in cash & investments	231,723	(315,858)	(171,971)	(287,200)	(189,445)	(82,200)	(82,200)
Beginning cash & investments	<u>903,066</u>	<u>1,133,574</u>	<u>815,986</u>	<u>542,727</u>	<u>647,963</u>	<u>458,518</u>	<u>458,518</u>
Ending cash & investmenets (estimated)	<u>\$ 1,134,789</u>	<u>\$ 817,716</u>	<u>\$ 644,015</u>	<u>\$ 255,527</u>	<u>\$ 458,518</u>	<u>\$ 376,318</u>	<u>\$ 376,318</u>
Cash and investment as a % of expenses	125.79%	55.33%	50.88%	19.02%	31.65%	29.19%	29.19%
Cash & investments							
Restricted							
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and investment unrestricted	<u>\$ 1,134,789</u>	<u>\$ 817,716</u>	<u>\$ 644,015</u>	<u>\$ 255,527</u>	<u>\$ 458,518</u>	<u>\$ 376,318</u>	<u>\$ 376,318</u>

CITY OF EAST GRAND RAPIDS

HEALTH CARE FUND BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 5,058	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
OTHER REVENUE	257,092	18,000	220,000	-	-
CONTRIBUTIONS FROM OTHER FUNDS	<u>1,088,400</u>	<u>1,037,200</u>	<u>1,037,200</u>	<u>1,204,900</u>	<u>1,204,900</u>
TOTAL REVENUES	<u>1,350,550</u>	<u>1,056,200</u>	<u>1,259,200</u>	<u>1,206,900</u>	<u>1,206,900</u>
EXPENSES					
HEALTH CARE ADMINISTRATION	1,290,422	1,143,400	1,348,645	1,189,100	1,189,100
OTHER POST EMPLOYMENT BENEFITS	<u>232,100</u>	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL EXPENSES	<u>1,522,522</u>	<u>1,343,400</u>	<u>1,448,645</u>	<u>1,289,100</u>	<u>1,289,100</u>
REVENUES OVER (UNDER) EXPENSES	(171,972)	(287,200)	(189,445)	(82,200)	(82,200)
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN EQUITY	(171,972)	(287,200)	(189,445)	(82,200)	(82,200)
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	(171,972)	(287,200)	(189,445)	(82,200)	(82,200)
BEGINNING CASH & INVESTMENTS	<u>815,986</u>	<u>542,727</u>	<u>647,963</u>	<u>458,518</u>	<u>458,518</u>
ENDING CASH & INVESTMENTS	<u>\$ 644,014</u>	<u>\$ 255,527</u>	<u>\$ 458,518</u>	<u>\$ 376,318</u>	<u>\$ 376,318</u>

FY 2011/12 BUDGET TOTAL REVENUES

**677 HEALTH CARE FUND
REVENUES**

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>664 INTEREST AND RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 5,058	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
DEPARTMENT TOTALS:	\$ 5,058	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
<u>671 OTHER REVENUE</u>					
6540 MISC. OPERATING INCOME	\$ 280	\$ -	\$ -	\$ -	\$ -
6780 HEALTH INSURANCE REIM	256,812	18,000	220,000	-	-
DEPARTMENT TOTALS:	\$ 257,092	\$ 18,000	\$ 220,000	\$ -	\$ -
<u>696 CONTRIBUTIONS FROM OTHER FUNDS</u>					
6960 CONTRIBUTION FROM OTHER	\$ 1,088,400	\$ 1,037,200	\$ 1,037,200	\$ 1,204,900	\$ 1,204,900
DEPARTMENT TOTALS:	\$ 1,088,400	\$ 1,037,200	\$ 1,037,200	\$ 1,204,900	\$ 1,204,900
TOTAL REVENUES	\$ 1,350,550	\$ 1,056,200	\$ 1,259,200	\$ 1,206,900	\$ 1,206,900

FY 2011/12 BUDGET TOTAL EXPENDITURES

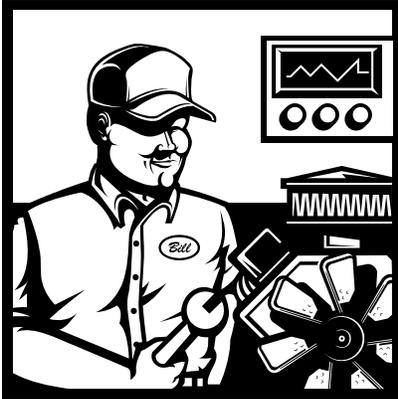
677 HEALTH CARE FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>852 HEALTH CARE ADMINISTRATION</u>					
8010 CONTRACTUAL SERVICES	\$ 3,160	\$ 17,200	\$ 3,200	\$ 5,000	\$ 5,000
8290 MEDICAL, DENTAL, FLEX	28,823	36,000	22,700	17,200	17,200
8300 REINSURANCE PREMIUMS	184,757	214,100	270,700	304,800	304,800
8310 LIFE AND AD&D INS.	28,897	33,100	32,300	34,000	34,000
8340 MEDICAL CLAIMS	957,796	750,000	935,245	736,000	736,000
8350 EMPLOYEE DENTAL CLAIM	75,069	75,000	71,600	78,900	78,900
8370 LTD INSURANCE PREMIUM	11,922	18,000	12,900	13,200	13,200
9540 WELLNESS COMMITTEE	(2)	-	-	-	-
DEPARTMENT TOTALS:	<u>\$ 1,290,422</u>	<u>\$ 1,143,400</u>	<u>\$ 1,348,645</u>	<u>\$ 1,189,100</u>	<u>\$ 1,189,100</u>
<u>965 TRANSFERS TO OTHER FUNDS</u>					
9855 TRANSFER TO OPEB TRUST	\$ 232,100	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000
DEPARTMENT TOTALS:	<u>\$ 232,100</u>	<u>\$ 200,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
TOTAL EXPENSES	<u>\$ 1,522,522</u>	<u>\$ 1,343,400</u>	<u>\$ 1,448,645</u>	<u>\$ 1,289,100</u>	<u>\$ 1,289,100</u>

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

FUND: MERF

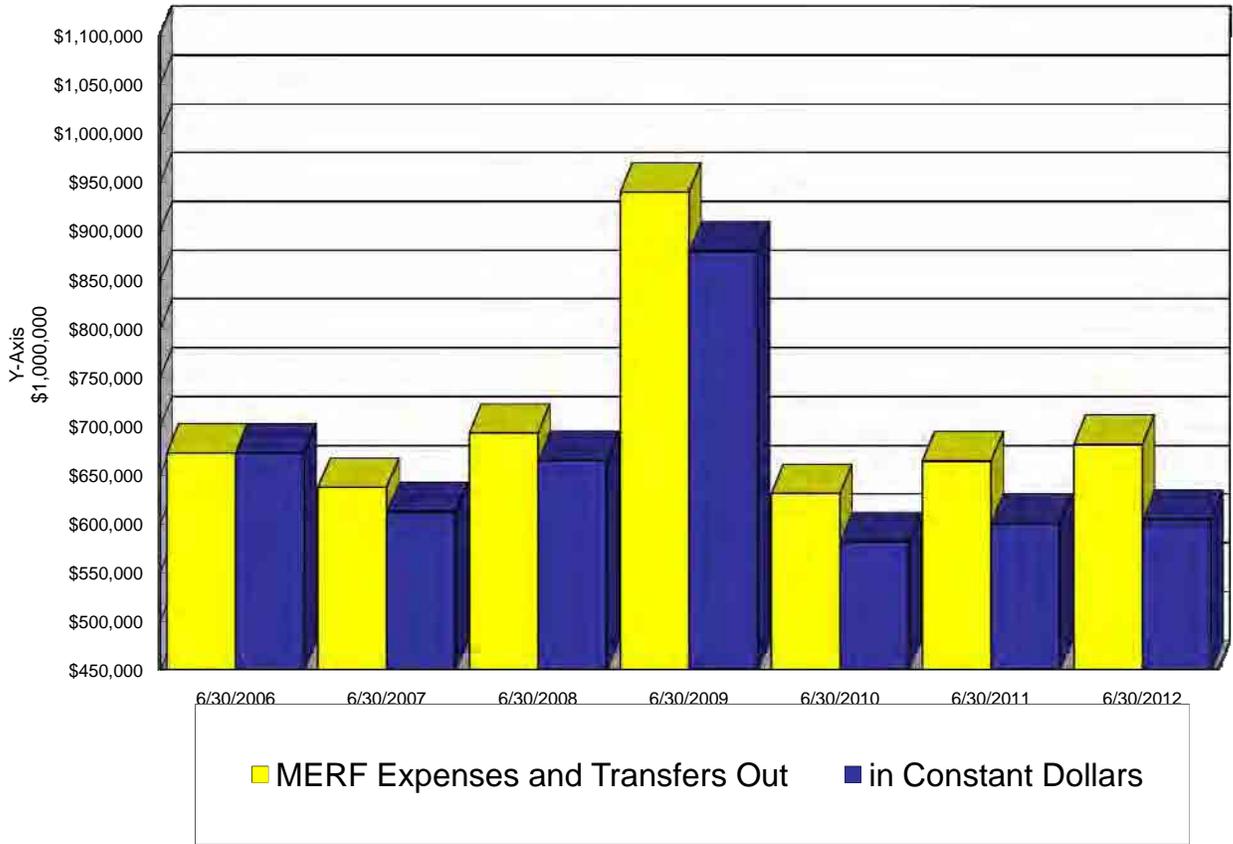
FUND NO.: 692



Budget Issues: Budgeted revenues in the MERF fund are \$647,700 which is approximately \$40,000 more than last fiscal year. The increase is primarily the result of increased equipment utilization by the various funds while maintaining consistent equipment rates.

Budgeted expenses in the MERF fund are \$680,700 which is approximately \$20,000 lower than last fiscal year. The decrease is the result of numerous minor changes at the line item level including a decrease in labor costs and an increase in the cost of fuel. Scheduled equipment and vehicle purchases for 2012 are \$448,800.

MERF Expenses and Transfers Out Motor Equipment Revolving Fund



	Audit	Audit	Audit	Audit	Audit	Estimate	Budget
Fiscal Year Ended	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
MERF Operating Expenses	\$671,997	\$636,610	\$692,186	\$939,364	\$630,211	\$663,500	\$680,700
MERF Operating Expenses in Constant Dollars	\$671,997	\$611,537	\$664,286	\$878,732	\$581,375	\$600,018	\$603,672

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. There has been no change in vehicle and equipment rates over the past several years,

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2011 & 2012).

FY 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

692 MOTOR EQUIPMENT REVOLVING FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 653,484	\$ 656,258	\$ 619,836	\$ 608,700	\$ 652,700	\$ 647,700	\$ 647,700
Expenses	<u>692,187</u>	<u>639,364</u>	<u>530,211</u>	<u>703,500</u>	<u>663,500</u>	<u>680,700</u>	<u>680,700</u>
Revenues over (under) expenses	(38,703)	16,894	89,625	(94,800)	(10,800)	(33,000)	(33,000)
Transfers							
Transfers in	150,000	147,000	144,950	-	-	-	-
Transfers out	<u>-</u>	<u>(300,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	150,000	(153,000)	44,950	-	-	-	-
Transaction included (excluded) above							
Depreciation/amortization	212,763	200,940	206,810	250,000	250,000	250,000	250,000
Capital asset purchases	(146,983)	(582,967)	(220,064)	(412,000)	(326,500)	(448,800)	(448,800)
Bond principal payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other transactions	<u>65,780</u>	<u>(382,027)</u>	<u>(13,254)</u>	<u>(162,000)</u>	<u>(76,500)</u>	<u>(198,800)</u>	<u>(198,800)</u>
Changes in cash & investments	177,077	(518,133)	121,321	(256,800)	(87,300)	(231,800)	(231,800)
Beginning cash & investments	<u>1,132,989</u>	<u>1,393,946</u>	<u>852,273</u>	<u>900,000</u>	<u>912,605</u>	<u>825,305</u>	<u>825,305</u>
Ending cash & investmenets (estimated)	<u>\$ 1,310,066</u>	<u>\$ 875,813</u>	<u>\$ 973,594</u>	<u>\$ 643,200</u>	<u>\$ 825,305</u>	<u>\$ 593,505</u>	<u>\$ 593,505</u>
Cash and investment as a % of expenses	189.26%	136.98%	183.62%	91.43%	124.39%	87.19%	87.19%
Cash & investments							
Restricted							
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and investment unrestricted	<u>\$ 1,310,066</u>	<u>\$ 875,813</u>	<u>\$ 973,594</u>	<u>\$ 643,200</u>	<u>\$ 825,305</u>	<u>\$ 593,505</u>	<u>\$ 593,505</u>

CITY OF EAST GRAND RAPIDS

MOTOR EQUIPMENT REPLACEMENT FUND BUDGETARY SUMMARY

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 615,832	\$ 603,700	\$ 642,700	\$ 642,700	\$ 642,700
OTHER REVENUE	4,004	5,000	10,000	5,000	5,000
TOTAL REVENUES	619,836	608,700	652,700	647,700	647,700
EXPENSES					
MOTOR EQUIPMENT EXPENDITURES	530,211	703,500	663,500	680,700	680,700
TOTAL EXPENSES	530,211	703,500	663,500	680,700	680,700
REVENUES OVER (UNDER) EXPENSES	89,625	(94,800)	(10,800)	(33,000)	(33,000)
TRANSFERS FROM OTHER FUNDS	144,950	-	-	-	-
TRANSFERS TO OTHER FUNDS	(100,000)	-	-	-	-
NET CHANGE IN EQUITY	134,575	(94,800)	(10,800)	(33,000)	(33,000)
TRANSACTIONS INCLUDED (EXCLUDED ABOVE)					
DEPRECIATION/AMORTIZATION	206,810	250,000	250,000	250,000	250,000
CAPITAL ASSET PURCHASES	(220,064)	(412,000)	(326,500)	(448,800)	(448,800)
BOND PRINCIPAL PAYMENTS	-	-	-	-	-
TOTAL OTHER TRANSACTIONS	(13,254)	(162,000)	(76,500)	(198,800)	(198,800)
CHANGE IN CASH & INVESTMENTS	121,321	(256,800)	(87,300)	(231,800)	(231,800)
BEGINNING CASH & INVESTMENTS	852,273	900,000	912,605	825,305	825,305
ENDING CASH & INVESTMENTS	\$ 973,594	\$ 643,200	\$ 825,305	\$ 593,505	\$ 593,505

FY 2011/12 BUDGET TOTAL REVENUES

692 MOTOR EQUIPMENT REVOLVING FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>664 INTEREST & RENTS</u>					
6650 INTEREST ON INVESTMENT	\$ 10,927	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
6670 RENTAL INCOME VARIA	302,167	300,000	338,000	338,000	338,000
6790 RENTAL INCOME FIXED	<u>302,738</u>	<u>302,700</u>	<u>302,700</u>	<u>302,700</u>	<u>302,700</u>
DEPARTMENT TOTALS:	<u><u>\$ 615,832</u></u>	<u><u>\$ 603,700</u></u>	<u><u>\$ 642,700</u></u>	<u><u>\$ 642,700</u></u>	<u><u>\$ 642,700</u></u>
<u>671 OTHER REVENUE</u>					
6730 SALE OF FIXED ASSETS	<u>\$ 4,004</u>	<u>\$ 5,000</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
DEPARTMENT TOTALS:	<u><u>\$ 4,004</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 10,000</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 5,000</u></u>
<u>699 OPERATING TRANSFERS IN</u>					
6905 TRANSFER FROM MUNI COMP	<u>\$ 144,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEPARTMENT TOTALS:	<u><u>\$ 144,950</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
TOTAL REVENUES	<u><u>\$ 764,786</u></u>	<u><u>\$ 608,700</u></u>	<u><u>\$ 652,700</u></u>	<u><u>\$ 647,700</u></u>	<u><u>\$ 647,700</u></u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

692 MOTOR EQUIPMENT REVOLVING FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>570 MOTOR EQUIPMENT EXPENDITURES</u>					
7060 SALARIES & WAGES PERM	\$ 40,222	\$ 110,000	\$ 74,400	\$ 83,900	\$ 83,900
7090 SALARIES & WAGES OVT	1,974	5,000	2,000	2,000	2,000
7150 EMPLOYER SOCIAL SEC	6,471	8,800	5,800	6,600	6,600
7160 WORKERS' COMPENSATION	5,863	4,700	4,800	2,200	2,200
7170 HEALTH CARE	37,000	36,000	36,000	35,900	35,900
7190 PENSION	5,565	6,500	6,500	9,600	9,600
7510 OP. SUP - TIRES	4,261	11,000	10,000	10,000	10,000
7530 OP. SUP - OIL	5,517	7,000	7,000	7,000	7,000
7540 OP. SUP - PARTS	59,708	60,000	60,000	60,000	60,000
7550 OP. SUP - STEEL	1,158	2,000	2,000	2,000	2,000
7560 OP. SUP - SM. TOOLS	3,187	5,000	5,000	5,000	5,000
7590 OP. SUP - GARAGE	16,742	20,000	18,000	18,000	18,000
7620 OP. SUP - UL GAS	54,204	65,000	74,000	80,000	80,000
7630 OP. SUP - DIESEL FUEL	34,005	45,000	45,000	50,000	50,000
8100 INSURANCE PREMIUMS	28,055	35,000	35,000	35,000	35,000
9300 REPAIRS & MAINTENANCE	14,308	24,000	19,000	19,000	19,000
9470 AUTO EXPENSE	5,161	4,000	4,500	4,500	4,500
9680 DEPRECIATION	206,810	250,000	250,000	250,000	250,000
9700 CAPITAL EXPENDITURES	-	-	-	-	-
9701 SMALL CAPITAL	-	4,500	4,500	-	-
DEPARTMENT TOTALS:	<u>\$ 530,211</u>	<u>\$ 703,500</u>	<u>\$ 663,500</u>	<u>\$ 680,700</u>	<u>\$ 680,700</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

**692 MOTOR EQUIPMENT REVOLVING FUND
EXPENDITURES**

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>570 MOTOR EQUIPMENT EXPENDITURES</u>					
<u>965 TRANSFERS TO OTHER FUNDS</u>					
9828 TRANSFER TO WATER/SEWER \$	-	\$ -	\$ -	\$ -	\$ -
9945 TRANSFER TO STREETS BLDG	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENT TOTALS:	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 TOTAL EXPENSES	 <u><u>\$ 630,211</u></u>	 <u><u>\$ 703,500</u></u>	 <u><u>\$ 663,500</u></u>	 <u><u>\$ 680,700</u></u>	 <u><u>\$ 680,700</u></u>

**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 2011/12 BUDGET & ACTUAL HISTORICAL SUMMARY

810 SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
Revenues	\$ 140,036	\$ 48,423	\$ 21,140	\$ 16,600	\$ 19,900	\$ 19,900	\$ 19,900
Expenditures	-	-	-	-	-	-	-
Revenues over (under) expenditures	140,036	48,423	21,140	16,600	19,900	19,900	19,900
Transfers in	-	-	-	-	-	-	-
Transfers out	(128,300)	(12,000)	(77,768)	(16,400)	(19,000)	(19,000)	(19,000)
Changes in fund balance	11,736	36,423	(56,628)	200	900	900	900
Beginning fund balance	22,194	33,930	70,353	70,353	13,725	14,625	14,625
Ending fund balance	<u>\$ 33,930</u>	<u>\$ 70,353</u>	<u>\$ 13,725</u>	<u>\$ 70,553</u>	<u>\$ 14,625</u>	<u>\$ 15,525</u>	<u>\$ 15,525</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>\$ 33,930</u>	<u>\$ 70,353</u>	<u>\$ 13,725</u>	<u>\$ 70,553</u>	<u>\$ 14,625</u>	<u>\$ 15,525</u>	<u>\$ 15,525</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

	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
REVENUES					
LANSING STREET	\$ 2,519	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
FREDERICK STREET	3,923	3,900	3,900	3,900	3,900
REEDS LAKE BLVD	6,572	10,000	6,500	7,500	7,500
INTEREST & RENTS	8,126	200	7,000	6,000	6,000
TOTAL REVENUES	21,140	16,600	19,900	19,900	19,900
EXPENDITURES					
OTHER EXPENDITURES	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	21,140	16,600	19,900	19,900	19,900
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	(77,768)	(16,400)	(19,000)	(19,000)	(19,000)
NET CHANGE IN FUND BALANCE	(56,628)	200	900	900	900
BEGINNING FUND BALANCE	70,353	70,353	13,725	14,625	14,625
ENDING FUND BALANCE	\$ 13,725	\$ 70,553	\$ 14,625	\$ 15,525	\$ 15,525

FY 2011/12 BUDGET TOTAL REVENUES

810 SPECIAL ASSESSMENT FUND REVENUES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>552 LANSING STREET</u>					
6720 S/A REVENUE - LANSING ST	\$ 2,519	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
DEPARTMENT TOTALS:	<u>\$ 2,519</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
<u>553 FREDERICK DRIVE</u>					
6720 S/A REVENUE - FREDERICK	\$ 3,923	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900
DEPARTMENT TOTALS:	<u>\$ 3,923</u>	<u>\$ 3,900</u>	<u>\$ 3,900</u>	<u>\$ 3,900</u>	<u>\$ 3,900</u>
<u>554 REEDS LAKE BLVD</u>					
6720 S/A REVENUE-REEDS LAKE	\$ 6,572	\$ 10,000	\$ 6,500	\$ 7,500	\$ 7,500
DEPARTMENT TOTALS:	<u>\$ 6,572</u>	<u>\$ 10,000</u>	<u>\$ 6,500</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>
<u>664 INTEREST & RENTS</u>					
6650 INTEREST ON INVESTMENTS	\$ 8,126	\$ 200	\$ 7,000	\$ 6,000	\$ 6,000
DEPARTMENT TOTALS:	<u>\$ 8,126</u>	<u>\$ 200</u>	<u>\$ 7,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
TOTAL REVENUES	<u>\$ 21,140</u>	<u>\$ 16,600</u>	<u>\$ 19,900</u>	<u>\$ 19,900</u>	<u>\$ 19,900</u>

FY 2011/12 BUDGET TOTAL EXPENDITURES

810 SPECIAL ASSESSMENT FUND EXPENDITURES

Account Description	2009/10 Actual	2010/11 Budget	2010/11 Estimate	2011/12 CM Rec.	2011/12 CC Apr.
<u>965 TRANSFER TO OTHER FUNDS</u>					
9794 TRANSFER TO LOCAL STREET	\$ 30,384	\$ 6,400	\$ 9,000	\$ 9,000	\$ 9,000
9800 TRANSFER TO MAJOR STREET	<u>47,384</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
DEPARTMENT TOTALS:	<u>\$ 77,768</u>	<u>\$ 16,400</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>
 TOTAL EXPENSES	 <u>\$ 77,768</u>	 <u>\$ 16,400</u>	 <u>\$ 19,000</u>	 <u>\$ 19,000</u>	 <u>\$ 19,000</u>

City of East Grand Rapids
Non-Union Salary and Wage Schedule
Effective July 1, 2011
(1% increase)

<u>Position</u>	<u>Starting Salary</u>	<u>Maximum Salary</u>
City Manager	\$ 80,761	\$ 114,717
Public Works Director	71,003	90,619
Director of Public Safety	71,003	90,619
Finance Director	67,453	86,088
Parks & Recreation Director	63,849	81,143
Public Safety Captain	63,849	81,143
Assessor	55,110	68,888
Administrative Assistant/Clerk	44,822	57,203
Assistant Recreation Director	44,822	57,203
Public Works Supervisor	44,822	57,203
Staff Engineer	44,822	57,203
IT/Financial Analyst	38,407	49,018
Senior Engineering Technician	38,407	49,018
Deputy Treasurer/Accountant	37,160	47,170
Grounds Maintenance Supervisor	37,160	47,170
Human Resources Administrator	37,160	47,170
Recreation/Sports Supervisor	37,160	47,170
Zoning Administrator	37,160	47,170
CSW Coordinator	35,121	44,823
Account Clerk III	33,741	43,064
Engineering Assistant	33,741	43,064
Grounds Maintenance Assistant	33,741	43,064
Administrative Secretary	30,474	38,894
Public Safety Clerk	29,331	37,436
Administrative Clerk II	28,189	35,978
Administrative Clerk I	25,896	32,087
Assessing Clerk	25,896	32,087
CSW Supervisor	25,896	32,087
Grounds Maintenance	25,896	32,087

All salaries are based on a full-time equivalency.

Public Safety Union Steps

Effective August 8, 2011 (1%)	Start	Year 1	Year 2	Year 3	Year 4
Public Safety Officer	\$ 48,342	\$ 50,738	\$ 53,285	\$ 55,582	\$ 58,379
Sergeant	64,841				
Staff Sergeant	66,786				

Public Works Union Steps*

	Start	6 months	Year 1	Year 2	Year 3
Equipment Operator Crew Leader	\$ 37,646	\$ 38,534	\$ 40,402	\$ 41,902	\$ 43,401
Equipment Operator I	33,305	34,143	34,986	35,830	
Equipment Operator II	34,986	35,830	36,625	37,646	
Equipment Operator III	36,625	37,646	38,536	40,402	
Lead Mechanic	39,308	40,402	42,511	43,680	45,180
Mechanic	39,612	40,402	41,388	42,509	43,680
Mechanic Part-Time	\$20.84 per hour				

**The Public Works union CBA has not been settled and agreed upon as of the close of the fiscal year. The rates shown above continue as indicated.*

**Temporary Positions
Pay Scale / Steps**

Position	Steps			
	A	B	C	D
Head Instructors Adventure Club Camp Run-a-Muck Safety Town	\$8.50	\$9.00	\$9.50	\$10.00
Crossing Guard Supervisor	\$8.50	\$9.00	\$9.50	\$10.00
Aide Positions Adventure Club Camp Run-a-Muck Safety Town	\$7.40	\$7.90	\$8.40	\$8.90
Recreation Sports Supervisor	\$8.00	\$8.50	\$9.00	\$9.50
Recreation Sports Official	\$8.00	<i>Flat pay rate / no step increases</i>		
Recreation Facility Rental Monitor	\$8.50	\$9.00	\$9.50	\$10.00
Entry Monitor*	\$7.40	\$7.90	\$8.40	\$8.90
Lifeguard*	\$8.00	\$8.50	\$9.00	\$9.50
	*\$1.50 early morning shift premium			
Water Safety Instructor	\$10.00	<i>Flat pay rate / no step increases Rate applies only while instructing</i>		
Grounds Maintenance Parks & Rec. Streets & Utilities	\$8.00	\$8.50	\$9.00	\$9.50
Office Positions	\$8.00	\$8.50	\$9.00	\$9.50
Internships	\$7.50	\$8.00	\$8.50	\$9.00
Paid On-Call Firefighters	\$18.39 for the first hour. \$11.90 for each hour after			
Adult Crossing Guards	\$0.32 / minute			

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

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