

City of East Grand Rapids,
Michigan



City Commission
Approved Budget
FY 2016-17

CITY OF EAST GRAND RAPIDS
CITY COMMISSION APPROVED BUDGET
FY 2016-2017
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CITY OF EAST GRAND RAPIDS

750 LAKESIDE DRIVE SE • EAST GRAND RAPIDS, MICHIGAN 49506

BRIAN DONOVAN
CITY MANAGER

MEMORANDUM

TO: Mayor and City Commissioners
FROM: Brian Donovan, City Manager
DATE: March 8, 2016

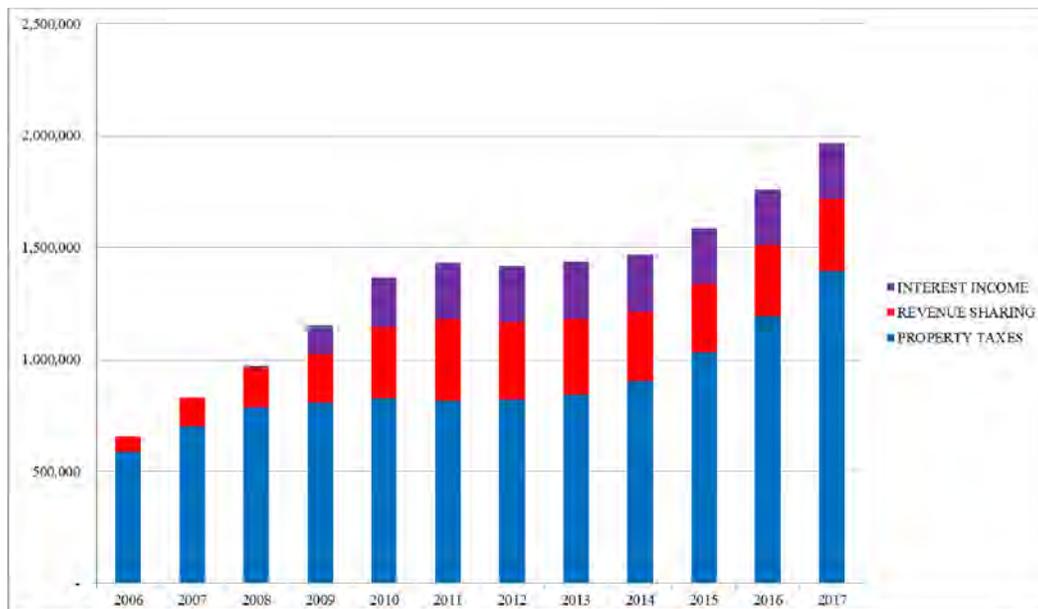
RE: FY 2016-17 City of East Grand Rapids Budget Recommendations

I am pleased to submit the FY 2016-17 City of East Grand Rapids City Manager recommended budget. It is a budget that meets the challenge of creating a balanced budget while continuing to provide a high level of services to the citizens of East Grand Rapids.

This budget is the culmination of an extensive yearly planning process that begins with the City strategic plan and culminates with staff and City Commissioners discussing and finalizing citywide goals and objectives for 2016. The budget document and the companion capital improvement program document are the final product of merging goals and objectives with the spending priorities for the city operations and capital improvement program.

GENERAL FUND

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



General Fund property taxes for FY 2016-17 are projected to increase by \$110,000. This is the smallest increase since the end of the last recession in FY 2011-12, which is due to the low inflation rate and the headlee rollback of property tax rates. The chart on page 19 shows the difference between taxable value and assessed value in more detail.

For the FY 2016-17 budget, the defined benefit pension costs in the Public Safety Department are scheduled to increase by \$150,000. The City has closed the defined benefit plan and only 9% of current employees are part of the defined benefit plan. The general fund will continue to see yearly increasing pension costs due to retirees living longer and lower investment returns.

STREET FUNDS

Last year City voters approved a 2 mill property tax proposal that provides additional funding for street, sidewalk and storm drainage capital projects. A list of FY 2016-17 street capital projects is on pages 27-34 of the blue Capital Improvement Program book.

The State of Michigan has approved a gradual increase in the payments to cities for street repairs and reconstruction projects. As the additional state funding is received by the City, the dedicated street millage will be rolled back to match the increase in state funding.

WATER AND SEWER FUND

The FY 2016-17 budget contains a proposed water/sewer rate increase in order to fund \$400,000 in additional capital projects. A summary of the water/sewer capital needs is presented on pages 35-40 of the blue Capital Improvement Program book. It has been 5 years since water/sewer rates have increased. Additional funding is necessary to address the aging water distribution mains and sanitary sewer collection mains in the City in order to maintain the reliability of the overall systems.

CONCLUSION

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

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



Brian Donovan, City Manager

BD/kb/9124

2016-17 CITY-WIDE GOALS AND OBJECTIVES

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

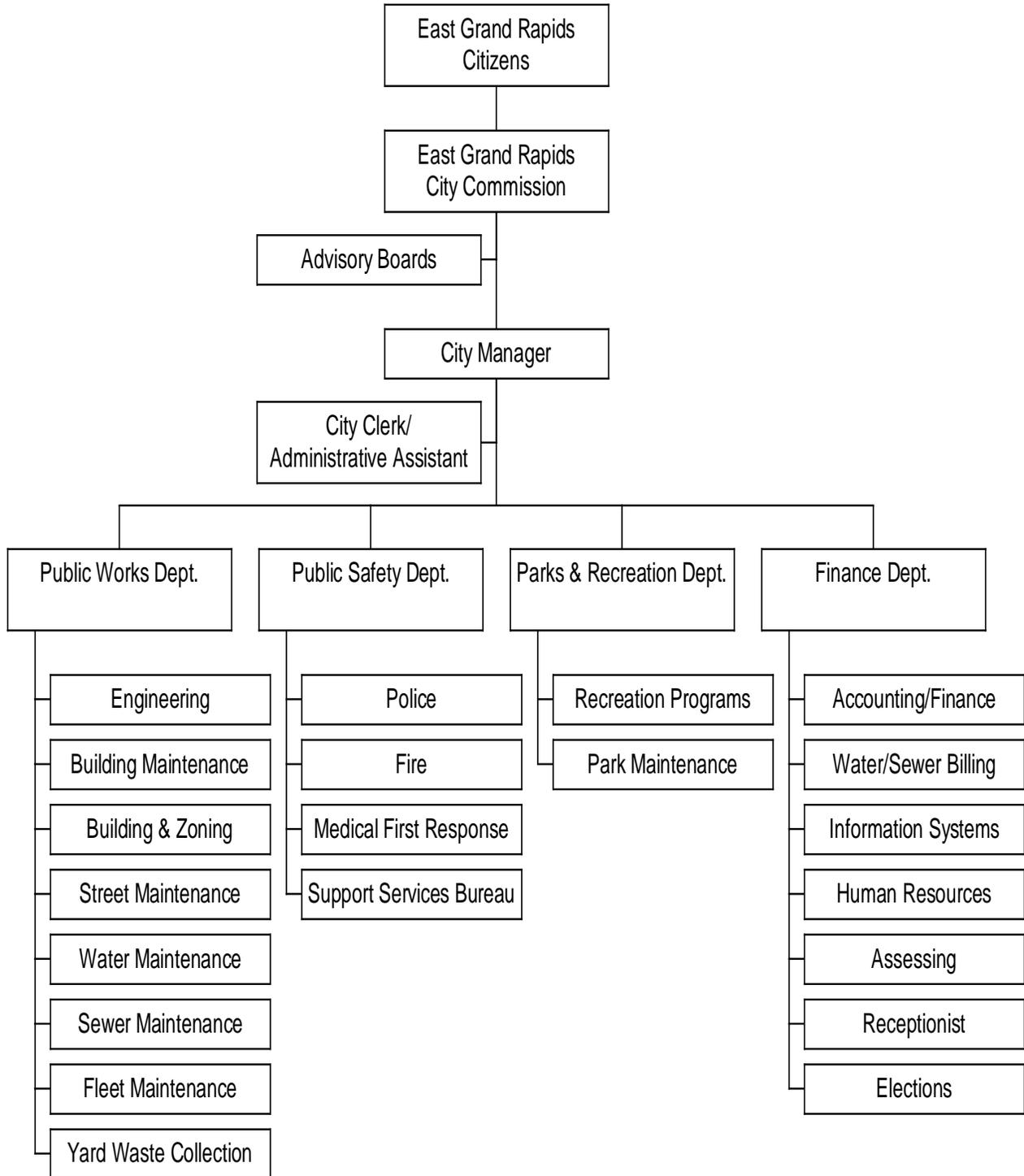
- Create a balanced budget through the examination of operations and costs and identifying alternative funding sources.
- Monitor revenues and expenditures to evaluate financial condition on a quarterly basis.
- Improve customer communication through the City's website, Facebook pages and other social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

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

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



City of East Grand Rapids Organizational Chart



PROCEEDINGS OF THE CITY COMMISSION
CITY OF EAST GRAND RAPIDS

Special Meeting Held June 6, 2016

Commission President Dills called the meeting to order at 6:40 p.m. in the City Commission Chamber at the Community Center.

Present: Commissioners Duncan, Hamrick, Miller, Skaggs, Zagel and President Dills

Absent: Mayor Seibold

Also Present: City Attorney Huff; City Manager Donovan; Assistant City Manager LaFave; Public Safety Director Herald; Finance Director Mushong; City Clerk Brower

2016-57. Consider request to adopt a resolution adopting the FY 2016-17 budget and setting a millage rate for FY 2016-17.

Commissioner Skaggs questioned how the city was handling state road repair funding in relation to the Street & Sidewalk millage approved by voters last year. City Manager Donovan stated city staff recommends waiting to see exactly how much funding is actually received from the state and then reducing the millage rate levied for the following fiscal year rather than attempting to budget for an amount that will fluctuate.

2016-57-A. Miller-Skaggs. That a resolution adopting the FY 2016-17 budget as amended during the budget work sessions and setting the millage rate for FY 2016-17 be adopted as set forth in Exhibit "A" attached hereto.

Yeas: Dills, Duncan, Hamrick, Miller, Skaggs and Zagel – 6

Nays: -0-

The special meeting was adjourned at 6:44 p.m.

Karen K. Brower, City Clerk

Attachments: A – Resolution adopting FY 2016-17 budget.

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

RESOLUTION

RESOLVED, that there be levied a tax upon all property subject to taxation by the municipal government of the City of East Grand Rapids in the City's General Fund for FY 2016-17, the total of which said amount and the amount estimated to be necessary for such purposes is hereby declared to be the sum of \$11,080,400 of which the sum of \$8,160,000 is to be raised by such levy; and that tax rate per \$1,000 valuation is hereby determined to be the maximum allowable under Headlee at a rate of 12.8827 mills;

WHEREAS, that there be levied a tax upon all property subject to taxation by the municipal government of the City of East Grand Rapids sufficient, with other resources, to pay the principal and interest on all approved millage related municipal debts for FY 2016-17;

WHEREAS, that there be levied a tax upon all property subject to taxation by the municipal government of the City of East Grand Rapids sufficient, with other resources, to complete projects in accordance with the approved street and sidewalk millage to be raised by such levy; and that tax rate per \$1,000 valuation is hereby determined to be the maximum allowable under Headlee at a rate of 1.9646 mills in FY 2016-17;

WHEREAS, the Commission may adopt general funds and special revenue funds for FY 2016-2017 as presented in the City Commission approved budget by departmental appropriation subtotal:

	<u>Revenues</u>	<u>Expenditures</u>
General Funds:		
GENERAL FUND	\$ 11,080,400	\$ 11,350,400
Special Revenue Funds:		
MAJOR STREET	\$ 1,775,500	\$ 1,948,100
LOCAL STREET	\$ 989,900	\$ 1,085,500
MUNICIPAL STREET	\$ 1,905,800	\$ 1,905,800

WHEREAS, the Commission may adopt the non-general funds for FY 2016-2017 as presented in the City Commission approved budget by fund total:

	<u>Revenues</u>	<u>Expenditures</u>
Other Funds:		
WEALTHY POOL DEBT SERVICE	\$ 137,300	\$ 137,300
STREETSCAPE DEBT SERVICE	\$ 260,000	\$ 260,000
MUNICIPAL COMP DEBT SERVICE	\$ 487,900	\$ 487,900
WATER AND SEWER	\$ 4,225,000	\$ 4,820,400
HEALTH CARE	\$ 1,682,500	\$ 1,632,500
MERF	\$ 741,300	\$ 1,290,900
OPEB TRUST FUND	\$ 150,000	\$ 75,000
SPECIAL ASSESSMENT	\$ 9,000	\$ 9,000

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

RESOLUTION ADOPTING WATER/SEWER RATES

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

BE IT RESOLVED that for the period from July 1, 2016 through June 30, 2017 water and sewer rates shall be as follows:

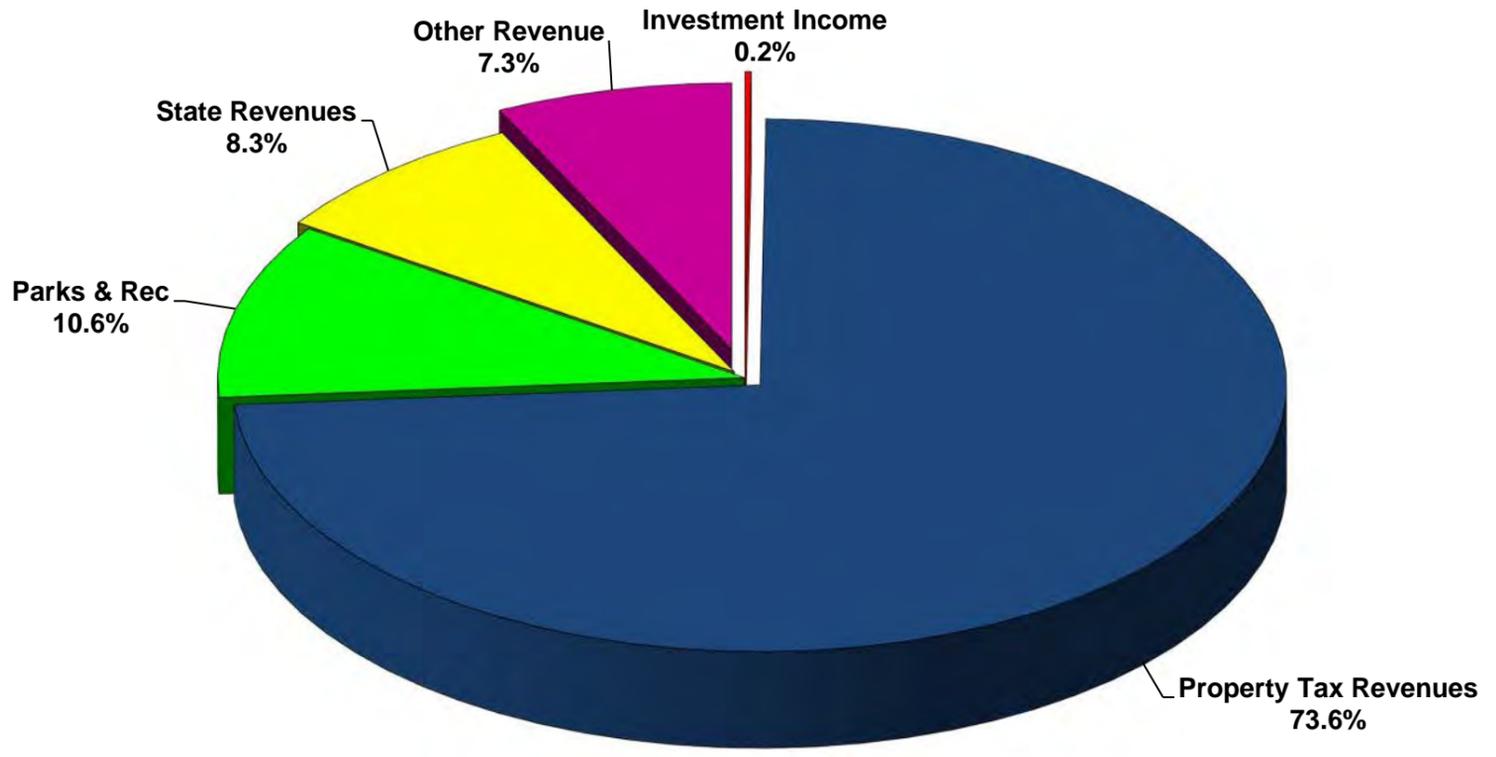
Residential		Non-Residential	
READINESS-TO-SERVE:		READINESS-TO-SERVE:	
<u>Average Monthly Consumption</u>	<u>Readiness-to-Serve Monthly Charge</u>	<u>Meter Size</u>	<u>Readiness-to-Serve Monthly Charge</u>
0 - 7,000	\$36.00	3/4"	36.00
7,001 and up	\$36.00 + \$3.00 per thousand gallons of usage over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

CITY OF EAST GRAND RAPIDS

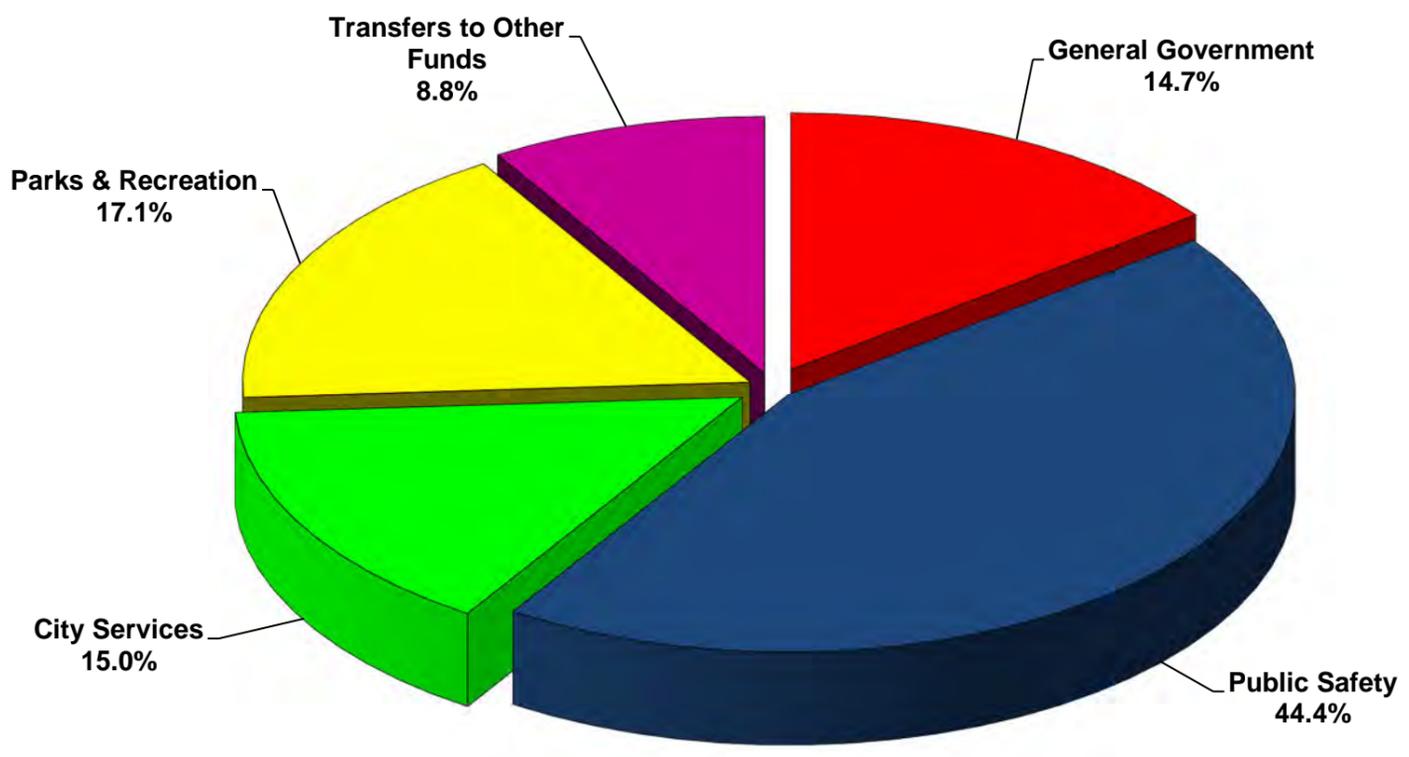
ALL FUNDS BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
GENERAL FUND	\$ 10,685,536	\$ 10,935,900	\$ 10,950,500	\$ 11,080,400	\$ 11,080,400
MAJOR STREET FUND	581,510	538,000	538,900	637,000	637,000
LOCAL STREET FUND	273,049	1,394,300	223,900	251,200	251,200
MUNICIPAL STREET FUND	-	-	1,226,300	1,241,500	1,241,500
WEALTHY POOL DEBT SERVICE	131,724	131,600	131,600	137,300	137,300
STREETSCAPE DEBT SERVICE	1,250,000	-	-	-	-
MUNICIPAL COMPLEX DEBT SERVICE	441,461	477,900	477,900	487,900	487,900
REEDS LAKE TRAIL & CULVERT PROJECT	100,447	413,400	177,500	-	-
WATER & SEWER FUND	3,281,559	3,619,000	3,770,200	4,225,000	4,225,000
HEALTH CARE FUND	1,591,868	1,655,000	1,701,400	1,682,500	1,682,500
MOTOR EQUIP REVOLVING FUND	786,599	728,800	741,300	741,300	741,300
OPEB TRUST FUND	51,292	170,000	125,000	150,000	150,000
SPECIAL ASSESSMENT FUND	10,405	9,500	9,500	9,000	9,000
TOTAL REVENUES	19,185,450	20,073,400	20,074,000	20,643,100	20,643,100
TRANSFERS FROM OTHER FUNDS	1,295,172	1,269,500	2,268,800	2,801,500	2,801,500
TOTAL REVENUES AND TRANSFERS	\$ 20,480,622	\$ 21,342,900	\$ 22,342,800	\$ 23,444,600	\$ 23,444,600
<u>EXPENDITURES</u>					
GENERAL FUND	\$ 9,410,475	\$ 10,015,900	\$ 9,960,500	\$ 10,350,400	\$ 10,350,400
MAJOR STREET FUND	854,903	682,500	685,600	1,688,100	1,688,100
LOCAL STREET FUND	567,928	1,670,800	1,524,200	1,085,500	1,085,500
MUNICIPAL STREET FUND	-	-	349,000	373,300	373,300
WEALTHY POOL DEBT SERVICE	131,670	131,600	131,600	137,300	137,300
STREETSCAPE DEBT SERVICE	1,528,070	260,000	260,000	260,000	260,000
MUNICIPAL COMPLEX DEBT SERVICE	442,050	477,900	477,900	487,900	487,900
REEDS LAKE TRAIL & CULVERT PROJECT	128,009	1,076,100	912,700	-	-
WATER & SEWER FUND	3,100,041	4,189,200	4,352,300	4,820,400	4,820,400
HEALTH CARE FUND	1,521,919	1,655,000	1,651,400	1,632,500	1,632,500
MOTOR EQUIP REVOLVING FUND	714,320	912,100	1,132,600	1,290,900	1,290,900
OPEB TRUST FUND	60,028	120,000	75,000	75,000	75,000
SPECIAL ASSESSMENT FUND	-	-	-	-	-
TOTAL EXPENDITURES	18,459,413	21,191,100	21,512,800	22,201,300	22,201,300
TRANSFERS TO OTHER FUNDS	1,295,172	1,269,500	2,268,800	2,801,500	2,801,500
TOTAL EXPENDITURES AND TRANSFERS	\$ 19,754,585	\$ 22,460,600	\$ 23,781,600	\$ 25,002,800	\$ 25,002,800

General Fund Revenues & Transfers In \$11,080,400



General Fund Expenditures & Transfers Out \$11,350,400

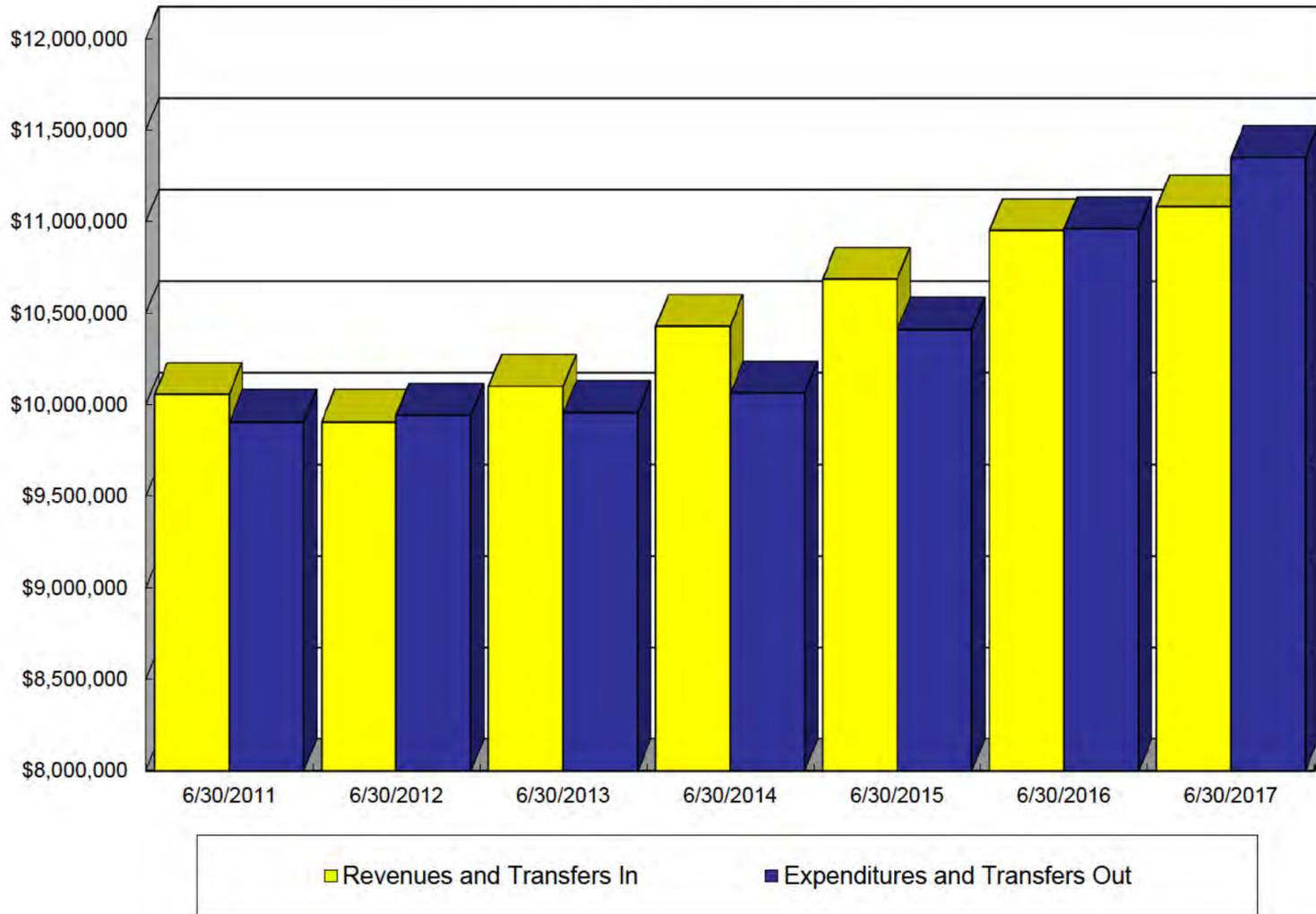


FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

101 GENERAL FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 10,099,728	\$ 10,407,220	\$ 10,685,536	\$ 10,935,900	\$ 10,950,500	\$ 11,080,400	\$ 11,080,400
Expenditures	<u>8,928,892</u>	<u>9,063,040</u>	<u>9,410,475</u>	<u>10,015,900</u>	<u>9,960,500</u>	<u>10,350,400</u>	<u>10,350,400</u>
Revenues over (under) expenditures	1,170,836	1,344,180	1,275,061	920,000	990,000	730,000	730,000
Transfers in	-	20,631	-	-	-	-	-
Transfers out	<u>(1,029,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Changes in fund balance	141,836	364,811	275,061	(80,000)	(10,000)	(270,000)	(270,000)
Beginning fund balance (as restated 7/1/2014)	<u>2,479,585</u>	<u>2,621,421</u>	<u>3,097,880</u>	<u>3,372,941</u>	<u>3,372,941</u>	<u>3,362,941</u>	<u>3,362,941</u>
Ending fund balance	<u>\$ 2,621,421</u>	<u>\$ 2,986,232</u>	<u>\$ 3,372,941</u>	<u>\$ 3,292,941</u>	<u>\$ 3,362,941</u>	<u>\$ 3,092,941</u>	<u>\$ 3,092,941</u>
Fund balance as a % of expenditures (excluding transfers)	29.36%	32.95%	35.84%	32.88%	33.76%	29.88%	29.88%
Fund balance							
Nonspendable							
Prepaid assets	\$ 20,624	\$ 32,651	\$ 155,625	\$ -	\$ -	\$ -	\$ -
Restricted							
Public Safety (drug seizure)	48,082	26,744	42,409	82,400	82,400	22,400	22,400
Committed							
Turf replacement	215,000	255,000	295,000	335,000	335,000	375,000	375,000
Assigned							
Future retirement payments	-	-	111,648	111,648	111,648	61,648	61,648
Subsequent year expenditures							
Other	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - Unassigned	<u>\$ 2,337,715</u>	<u>\$ 2,671,837</u>	<u>\$ 2,688,259</u>	<u>\$ 2,763,893</u>	<u>\$ 2,833,893</u>	<u>\$ 2,633,893</u>	<u>\$ 2,633,893</u>
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	23.48%	26.55%	25.82%	25.09%	25.86%	23.21%	23.21%

Financial Operations General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Revenues and Transfers In	\$ 10,055,332	\$ 9,906,898	\$ 10,099,728	\$ 10,427,851	\$ 10,685,536	\$ 10,950,500	\$ 11,080,400
Expenditures and Transfers Out	\$ 9,906,779	\$ 9,942,345	\$ 9,957,892	\$ 10,063,040	\$ 10,410,475	\$ 10,960,500	\$ 11,350,400
Excess (Deficit)	\$ 148,553	\$ (35,447)	\$ 141,836	\$ 364,811	\$ 275,061	\$ (10,000)	\$ (270,000)

Warning Trend: Continuing deficits

Formula: Operating revenues less operating expenditures

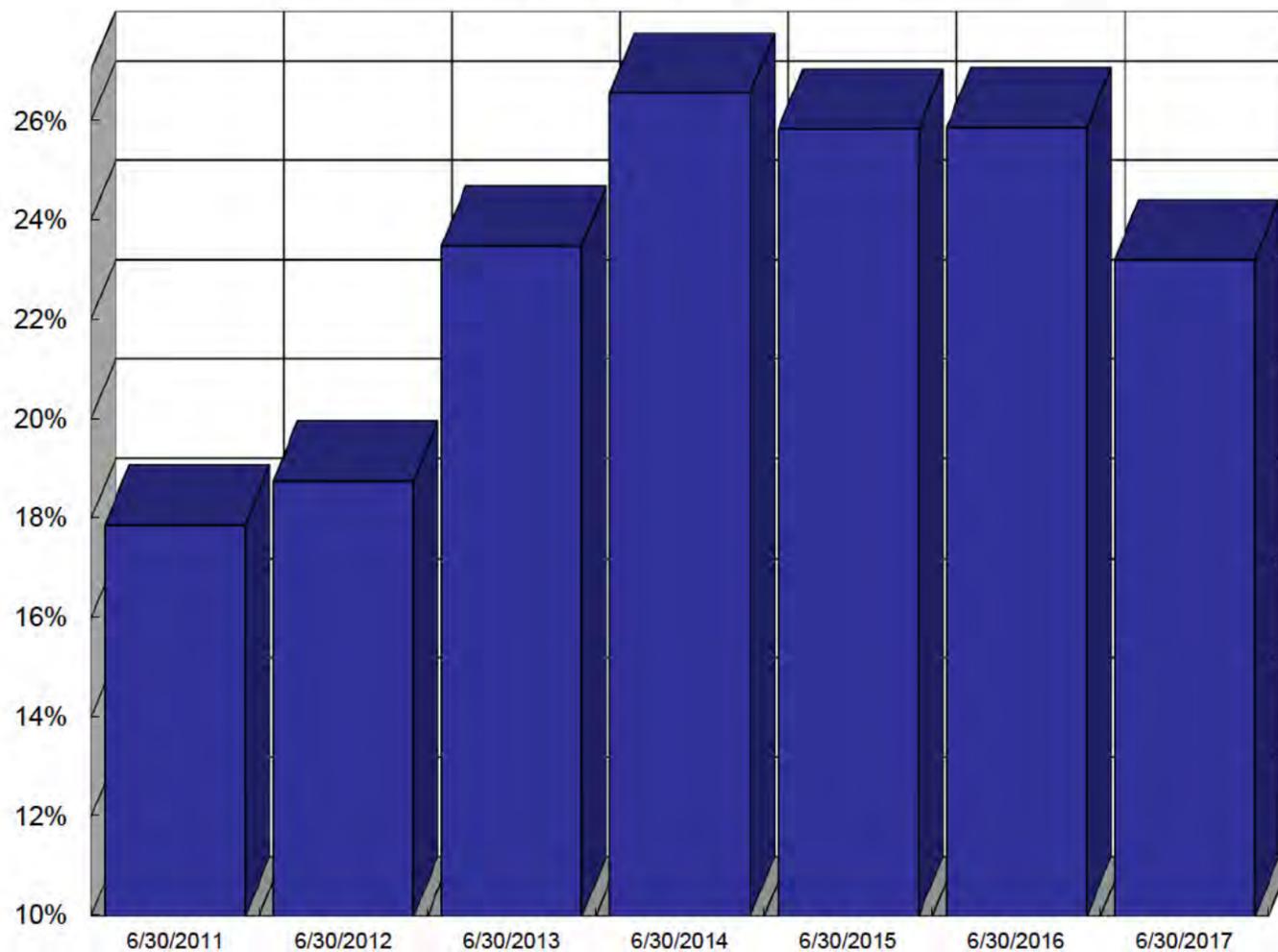
Description: Theoretically, operating revenues should exceed operating expenditures by a sufficient amount to maintain a fund balance. When expenditures exceed revenues, an "operating deficit" exists.

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

FYE 6/30/2017 spending deficit of \$270,000 includes:

- \$60,000 expenditures over revenues related to planned spending of drug seizure funds
- \$40,000 one time expenditure for updating master plan in FYE 06/30/2017
- \$150,000 additional expenditure related to increase in pension payment
- \$100,000 for one time capital purchases to be made in FYE 06/30/2017

Unassigned Fund Balance General Fund



■ Unassigned Fund Balance as a percentage of net operating expenditures

	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Unassigned Fund Balance	\$ 1,770,660	\$ 1,863,916	\$ 2,337,716	\$ 2,671,837	\$ 2,688,259	\$ 2,833,893	\$ 2,633,893
Unassigned Fund Balance as a percentage of expenditures and transfers out	17.87%	18.75%	23.48%	26.55%	25.82%	25.86%	23.21%

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

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

Description: Positive fund balances can also be thought of as reserves. The size of a local government's fund balances can affect its ability to withstand financial emergencies and borrowing for capital projects. It can also affect its ability to accumulate funds for capital purchases without having to borrow. An unplanned decline in unassigned fund balance may mean that the government will be unable to meet a future need. In addition, it should be noted that even if fund balance does not change from year to year, the unassigned fund balance as a percentage of expenditures will decrease as expenditures increase.

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

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

**CITY OF EAST GRAND RAPIDS
CAPITAL EXPENDITURES
FY 2016-17**

GENERAL FUND	City Manager Recommended	Approved Budget
<u>CITY MANAGER DEPARTMENT</u>		
101-172-9700 City Code Recodification	\$ 15,000	\$ 15,000
101-172-9701 Computer Replacements - CM	1,600	1,600
101-875-9700 Equipment Replacement Fund	10,000	10,000
TOTAL - CITY MANAGER DEPARTMENT	\$ 26,600	\$ 26,600
<u>FINANCE DEPARTMENT</u>		
101-260-9700 UPS System Updates	\$ 6,000	\$ 6,000
101-260-9701 Computer Replacements - FIN	800	800
TOTAL - FINANCE DEPARTMENT	\$ 6,800	\$ 6,800
<u>PUBLIC SAFETY DEPARTMENT</u>		
101-345-9700 Lucas "2" Chest Compression System	\$ 15,500	\$ 15,500
101-345-9700 Combination Extrication Rescue System/Tool (Battery Powered)	-	-
101-345-9700 Turn Out Gear	9,500	9,500
101-345-9700 Thermal Imaging Camera	7,900	7,900
101-345-9701 Wireless Head Sets for Airboat Recue Team Members	4,900	4,900
101-345-9701 Positive Pressure Fans	4,500	4,500
101-345-9701 SCBA Breathing Bottles	2,100	2,100
Subtotal Public Safety	44,400	44,400
<u>Drug Seizure:</u>		
101-347-9700 In-Car Video System	48,000	48,000
101-347-9700 Body Cameras	33,600	33,600
101-347-9700 TASER Replacement	24,300	24,300
101-347-9701 Patrol Bicycles	3,200	3,200
101-347-9701 Computer Relacements - PS	2,400	2,400
Subtotal Drug Seizure	111,500	111,500
TOTAL - PUBLIC SAFETY DEPARTMENT	\$ 155,900	\$ 155,900
<u>PUBLIC WORKS DEPARTMENT</u>		
101-265-9700 Public Safety Building Refurbishment	\$ 25,000	\$ 25,000
101-265-9700 Community Center Front Counter Glass	5,000	5,000
101-265-9701 Computer Replacements - PW	4,300	4,300
TOTAL - PUBLIC WORKS DEPARTMENT	\$ 34,300	\$ 34,300

**CITY OF EAST GRAND RAPIDS
CAPITAL EXPENDITURES
FY 2016-17**

GENERAL FUND (continued)	City Manager Recommended	Approved Budget
<u>PARKS & RECREATION DEPARTMENT</u>		
101-751-9701 Computer Replacements - REC	\$ 1,600	\$ 1,600
101-778-9701 Computer Replacements - GM	800	800
TOTAL - PARKS & RECREATION DEPT	\$ 2,400	\$ 2,400
TOTAL - GENERAL FUND	\$ 226,000	\$ 226,000
<u>MAJOR STREET FUND</u>		
<u>Street Construction:</u>		
202-451-9730 Street Construction	\$ 1,029,500	\$ 1,029,500
<u>Routine Maintenance:</u>		
202-463-9700 Manhole Casting Adjustment Program	15,000	15,000
202-463-9700 Copper Piping DPW Complex (1/4 of Cost)	2,000	2,000
Subtotal - Routine Maintenance	17,000	17,000
TOTAL - MAJOR STREET FUND	\$ 1,046,500	\$ 1,046,500
<u>LOCAL STREET FUND</u>		
<u>Street Construction:</u>		
203-451-9730 Street Construction	\$ 503,000	\$ 503,000
<u>Routine Maintenance:</u>		
203-463-9700 Copper Piping DPW Complex (1/4 of Cost)	2,000	2,000
TOTAL - LOCAL STREET FUND	\$ 505,000	\$ 505,000
<u>MUNICIPAL STREET FUND</u>		
<u>Sidewalks:</u>		
204-444-9350 Sidewalk Repair Program	\$ 150,000	\$ 150,000
204-444-9350 Special Assessment District (SAD)-Sidewalks	50,000	50,000
Subtotal - Sidewalks	200,000	200,000
<u>Drains Public Purpose:</u>		
204-445-8010 Storm Sewer Repairs and CIPP	100,000	100,000
<u>Street Lighting:</u>		
204-448-9700 Retro-fit Street/Parking Lights with LED	63,300	63,300
TOTAL - MUNICIPAL STREET FUND	\$ 363,300	\$ 363,300
TOTAL - MAJOR/LOCAL/MUNICIPAL STREET FUNDS	\$ 1,914,800	\$ 1,914,800

**CITY OF EAST GRAND RAPIDS
CAPITAL EXPENDITURES
FY 2016-17**

WATER AND SEWER FUND	City Manager Recommended	Approved Budget
<u>Mains and Hydrants:</u>		
592-542-9700 Upgrade/Replace Water Mains	\$ 1,156,400	\$ 1,156,400
592-542-9700 Hydrant Update Program	25,000	25,000
592-542-9700 Copper Piping DPW Complex (1/4 of Cost)	2,000	2,000
592-542-9701 Pallet Racking and Base for Water Main Part Storage	4,000	4,000
Subtotal - Mains and Hydrants	1,187,400	1,187,400
<u>Sewers:</u>		
592-550-8010 City-Wide Sewer Condition Study	150,000	150,000
592-550-9700 Small Sewer Inspection Push Camera	10,000	10,000
592-550-9700 Trailer Mounted Pump for Bi-pass Sewer Pumping	55,000	55,000
592-550-9700 Copper Piping DPW Complex (1/4 of Cost)	2,000	2,000
Subtotal - Sewers	217,000	217,000
TOTAL - WATER AND SEWER FUND	\$ 1,404,400	\$ 1,404,400

MERF

<u>Vehicles & Equipment Replacement of:</u>		
692-570-9700 2000 Freightliner Dump Trucks #189 and #190	\$ 300,000	\$ 300,000
692-570-9700 2007 Chevy 2500 HD 4x4 w/ Front Plow Units #112 and #113	64,000	64,000
692-570-9700 2010 Ford Crown Vic #291 Patrol Unit	52,500	52,500
692-570-9700 2011 Ford Crown Vic #294 Patrol Unit	52,500	52,500
692-570-9700 2007 Ford F-350 4x4 w Dump and Front Plow #111	46,000	46,000
692-570-9700 1999 #526 Cement Mixer	8,000	8,000
692-570-9700 Vehicle-Equipment Scanner	7,000	7,000
692-570-9701 Camera System for Dump Plow Trucks	4,500	4,500
TOTAL - MERF	\$ 534,500	\$ 534,500

TOTAL CAPITAL PROJECTS: \$ 4,079,700 \$ 4,079,700

**CITY OF EAST GRAND RAPIDS
CAPITAL EXPENDITURES
FY 2016-17**

WATER AND SEWER FUND	City Manager Recommended	City Manager Recommended
<u>Mains and Hydrants:</u>		
592-542-9700 Upgrade/Replace Water Mains	\$ 1,156,400	\$ 1,156,400
592-542-9700 Hydrant Update Program	25,000	25,000
592-542-9700 Copper Piping DPW Complex (1/4 of Cost)	2,000	2,000
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Subtotal - Mains and Hydrants	1,187,400	1,187,400
<u>Sewers:</u>		
592-550-8010 City-Wide Sewer Condition Study	150,000	150,000
592-550-9700 Small Sewer Inspection Push Camera	10,000	10,000
592-550-9700 Trailer Mounted Pump for Bi-pass Sewer Pumping	55,000	55,000
592-550-9700 Copper Piping DPW Complex (1/4 of Cost)	2,000	2,000
Subtotal - Sewers	217,000	217,000
TOTAL - WATER AND SEWER FUND	\$ 1,404,400	\$ 1,404,400

MERF

<u>Vehicles & Equipment Replacement of:</u>		
692-570-9700 2000 Freightliner Dump Trucks #189 and #190	\$ 300,000	\$ 300,000
692-570-9700 2007 Chevy 2500 HD 4x4 w/ Front Plow Units #112 and #113	64,000	64,000
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692-570-9700 Vehicle-Equipment Scanner	7,000	7,000
692-570-9701 Camera System for Dump Plow Trucks	4,500	4,500
TOTAL - MERF	\$ 534,500	\$ 534,500

TOTAL CAPITAL PROJECTS: \$ 4,079,700 \$ 4,079,700

CITY OF EAST GRAND RAPIDS GENERAL FUND REVENUES

Budget Notes: The total General Fund budgeted revenues are \$11,080,400 which is higher than the original budgeted amount of the previous fiscal year (1.32% increase in revenues).

The increased property tax revenue is mainly the result of the increase in property taxes of \$110,000 or 1.37%. The low level of additional property tax revenue is due to the rate of inflation being 0.3% in the current year versus 1.6% in the previous year. The lower rate of inflation resulted in a greater headlee rollback due to taxable value increasing more than the inflation rate.

State shared sales tax includes the constitutional and statutory projected to be received. Due to a change in estimates from the State, a decrease of \$40,000 was made to the previous year proposed budget number. In the current year, \$35,000 or 4.09% was reduced from the previous year original budget.

The remaining changes are outlined in the attached budget detail.

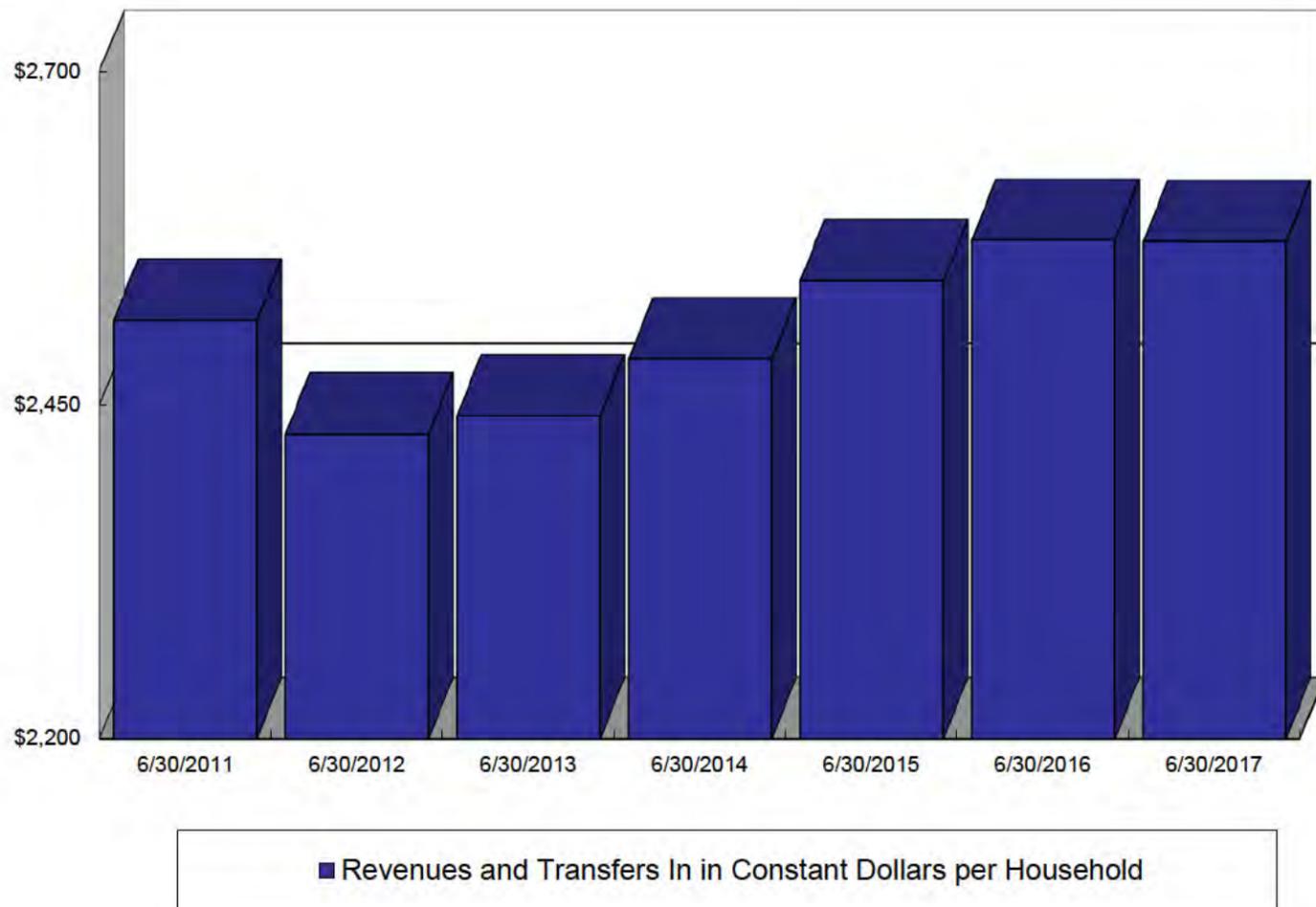


CITY OF EAST GRAND RAPIDS

GENERAL FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
CITY TAXES & PENALTIES	\$ 7,807,195	\$ 8,050,000	\$ 8,050,000	\$ 8,160,000	\$ 8,160,000
LICENSES AND PERMITS	56,182	65,000	65,000	65,000	65,000
INTERGOVERNMENTAL PROGRAMS	923,644	971,400	952,700	916,500	916,500
CHARGES FOR CURRENT SERVICES	437,580	451,000	467,700	489,100	489,100
RECREATION REVENUE	1,122,580	1,171,800	1,149,000	1,178,900	1,178,900
FINES & FORFEITS	41,939	40,000	40,000	40,000	40,000
INTEREST AND RENTS	19,105	15,000	20,000	20,000	20,000
OTHER REVENUES	189,023	131,700	165,700	170,500	170,500
OTHER REVENUES - LIBRARY	33,688	40,000	40,400	40,400	40,400
OTHER FINANCING SOURCES	54,600	-	-	-	-
TOTAL REVENUES & TRANSFERS	<u>\$ 10,685,536</u>	<u>\$ 10,935,900</u>	<u>\$ 10,950,500</u>	<u>\$ 11,080,400</u>	<u>\$ 11,080,400</u>

Revenues and Transfers In per Household General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Revenues and Transfers In	\$10,055,332	\$9,906,898	\$10,099,728	\$10,427,851	\$10,685,536	\$10,950,500	\$11,080,400
Revenues and Transfers In in Constant Dollars	\$9,595,068	\$9,270,374	\$9,323,022	\$9,627,495	\$9,707,778	\$9,824,590	\$9,818,842
Revenues and Transfers In in Constant Dollars per Household	\$2,513	\$2,428	\$2,442	\$2,484	\$2,543	\$2,573	\$2,572

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

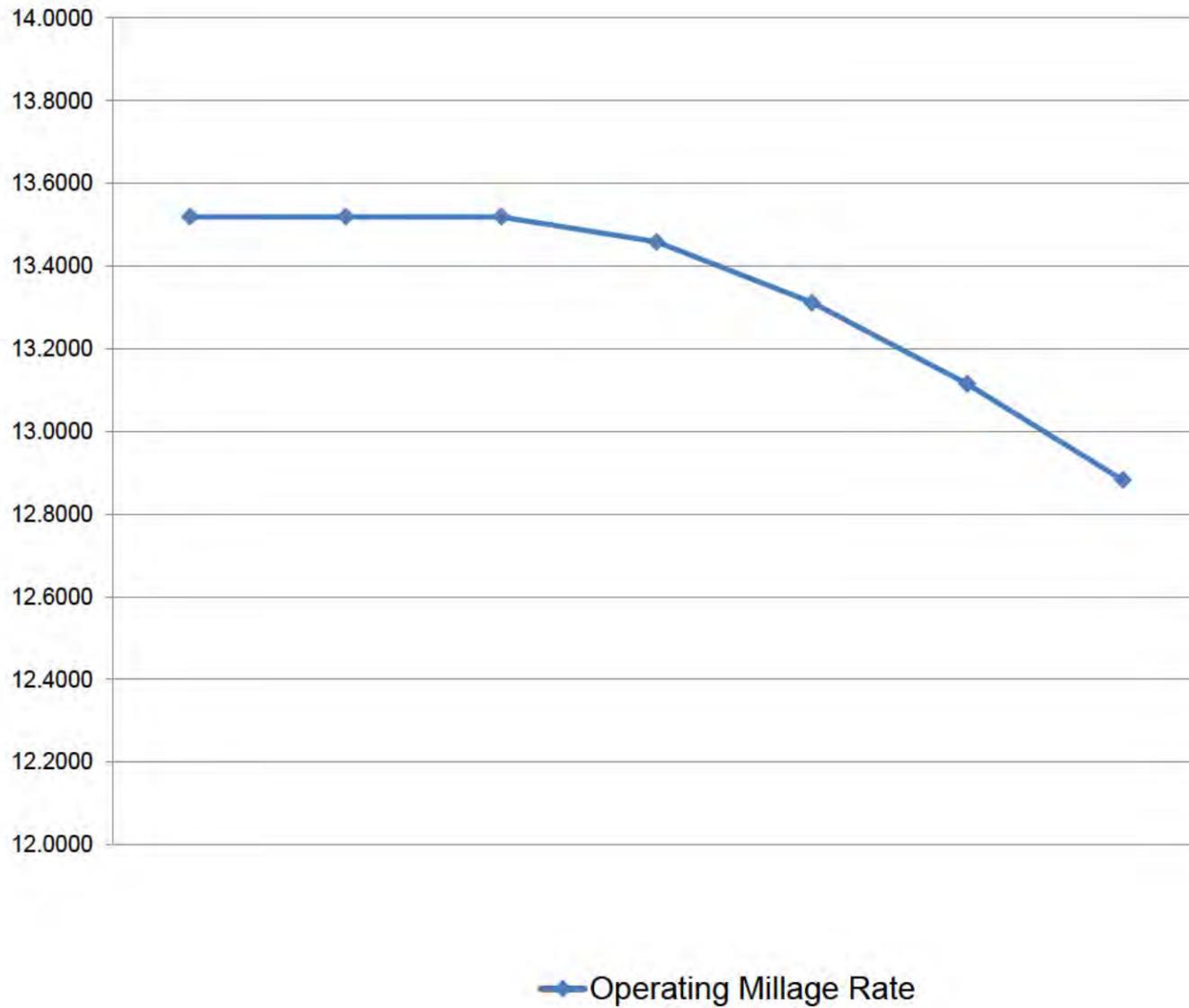
Formula: Net operating revenues (constant dollars) / Number of Households.

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

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

Number of households equaled a total of 3,818 households per the 2010 census. Number of households was estimated to remain the same through 2017. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

City Operating Millage Rate General Fund

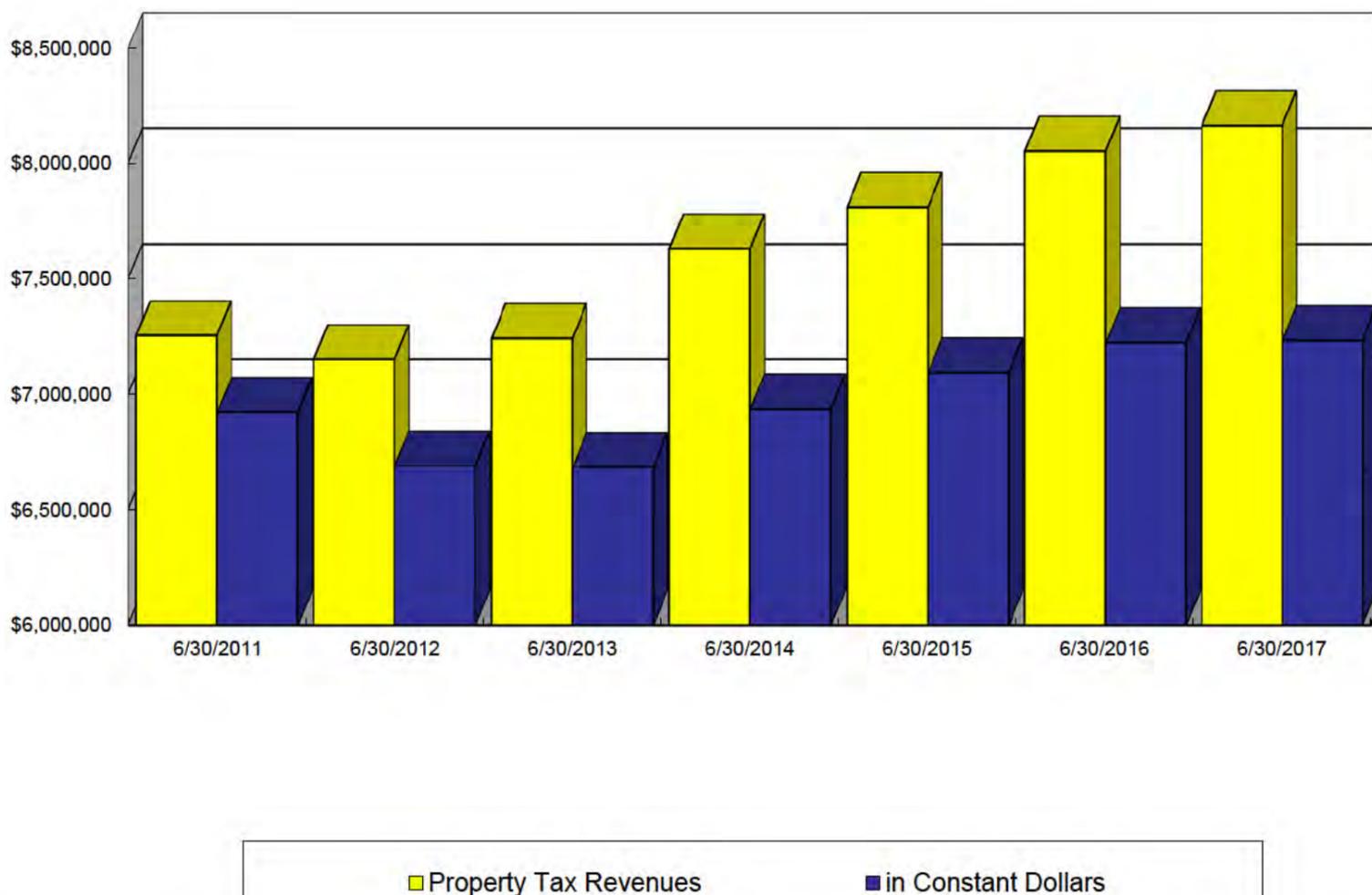


Fiscal Year Ended	Audit 6/30/2011	Audit 6/29/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Proposed 6/30/2016	Budget 6/30/2017
City Operating Millage Rate	13.5195	13.5195	13.5195	13.4586	13.3119	13.1149	12.8827

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. From 06/30/2009 through 06/30/2013, the millage rate remained consistent due to the recession. However, the City experienced a rollback in millage rates in 06/30/2014 through 06/30/2017, which was the result of taxable values increasing more than the inflation rate.

Property Tax Revenues General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Property Tax Revenues	\$7,253,594	\$7,149,549	\$7,240,404	\$7,627,662	\$7,807,195	\$8,050,000	\$8,160,000
Property Tax Revenues in Constant Dollars	\$6,921,574	\$6,690,186	\$6,683,590	\$6,937,185	\$7,092,814	\$7,222,314	\$7,230,944

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

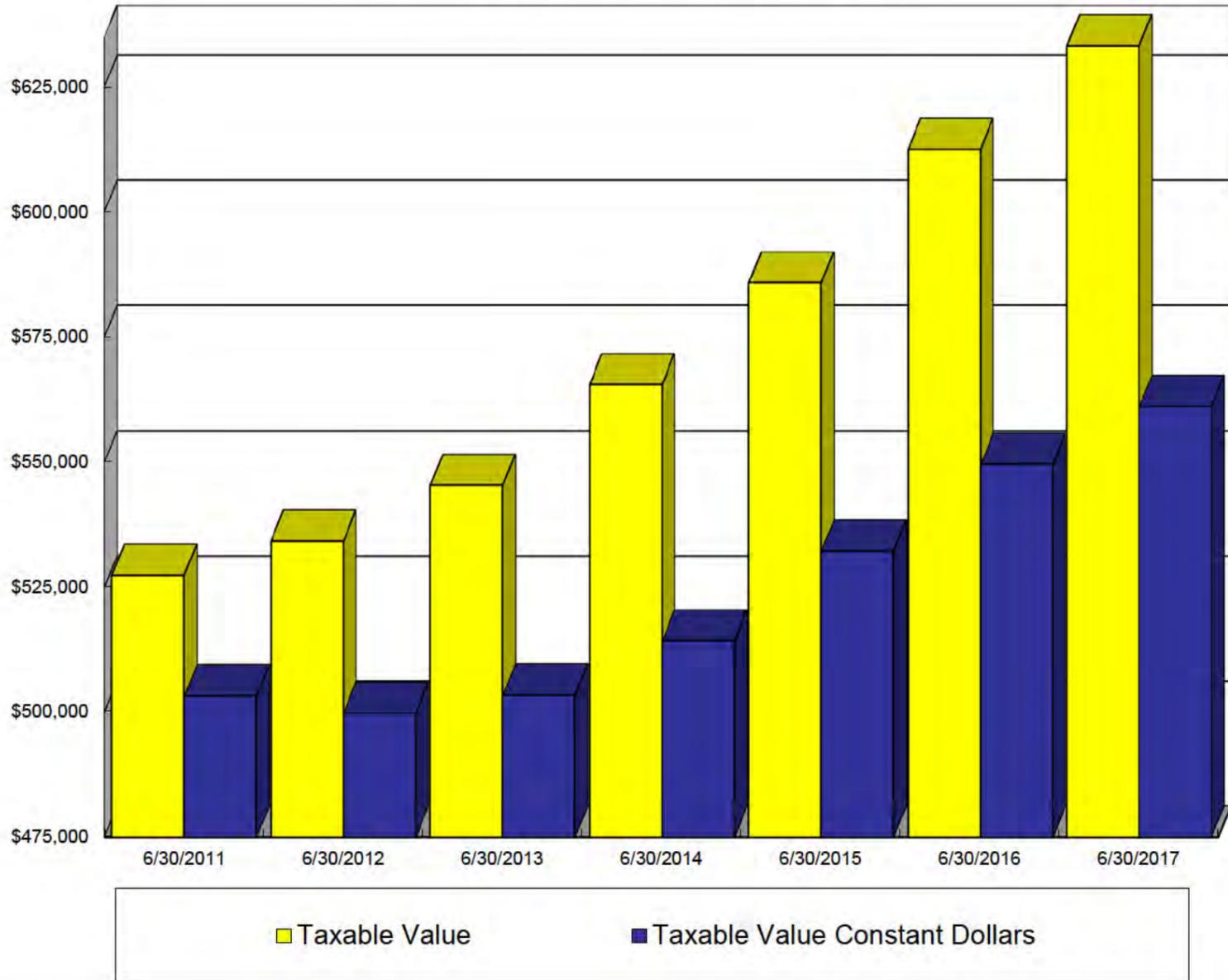
Formula: Property tax revenues in constant dollars.

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

Analysis: With the implementation of Proposal A in 1994, property taxes are based on taxable value rather than assessed values (or SEV). While assessed values (SEV) may increase above the inflation rate, taxable values are limited to a maximum increase equal to the inflation rate, or 5%, whichever is lower. Therefore property tax revenues will not increase as much each year as in the past. Property tax revenues have remained relatively constant in recent years when adjusted to constant dollars. The City experienced a decline in taxable values in the FYE 06/30/2011, however increases have occurred each year thereafter.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017)

Taxable Valuation



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Taxable Valuation							
Valuation x 1000	527,293	534,082	545,263	565,379	585,719	612,443	633,121
Taxable Valuation\ Constant Dollars x 1000	503,157	499,767	503,330	514,199	532,124	549,473	561,037

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

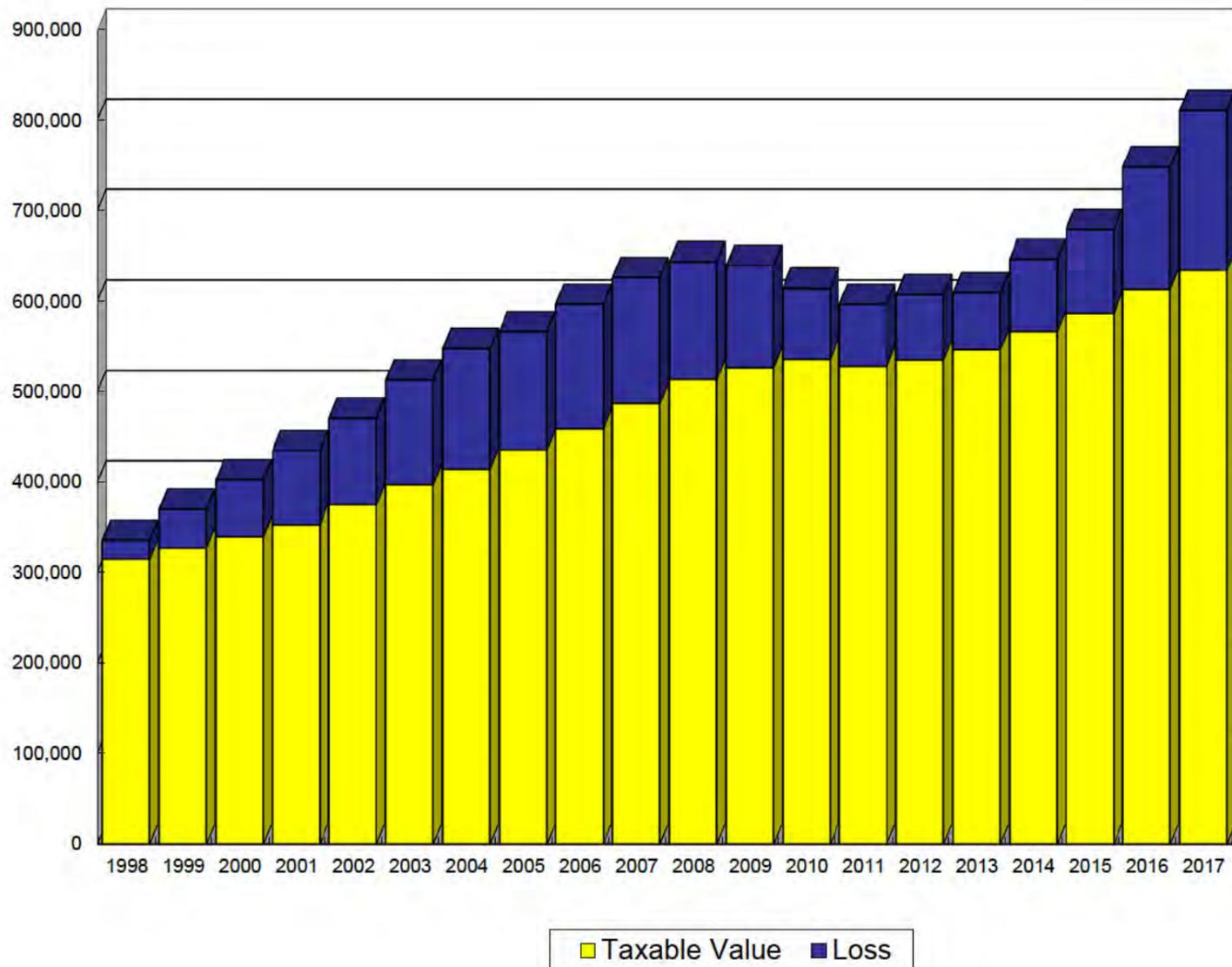
Formula: Taxable Value - Taxable Value (constant dollars)

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

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

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

Taxable Value vs Assessed Valuation

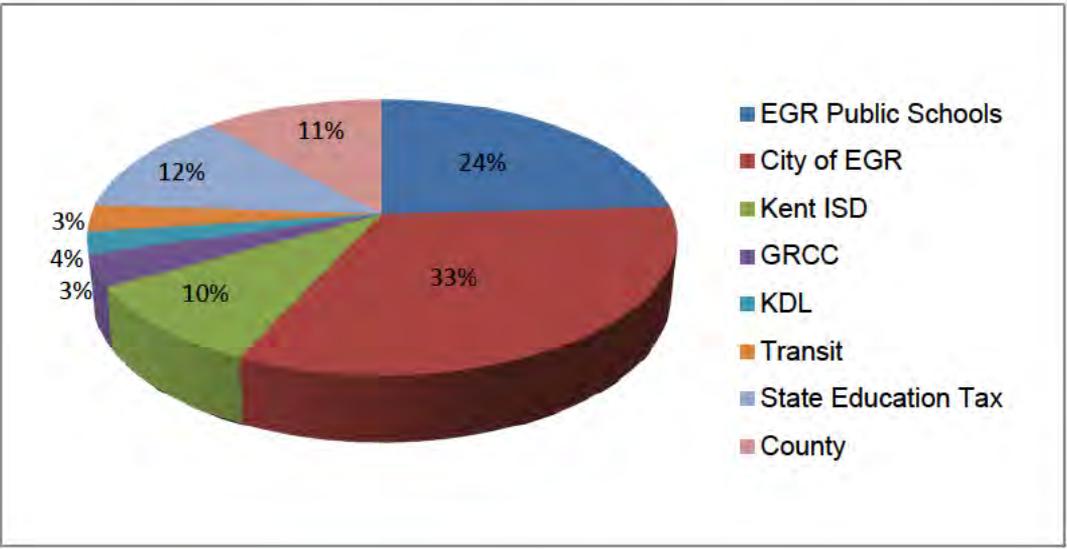


Warning Trend: Declining growth or drop in the value of taxable value in dollars or in constant dollars.

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

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

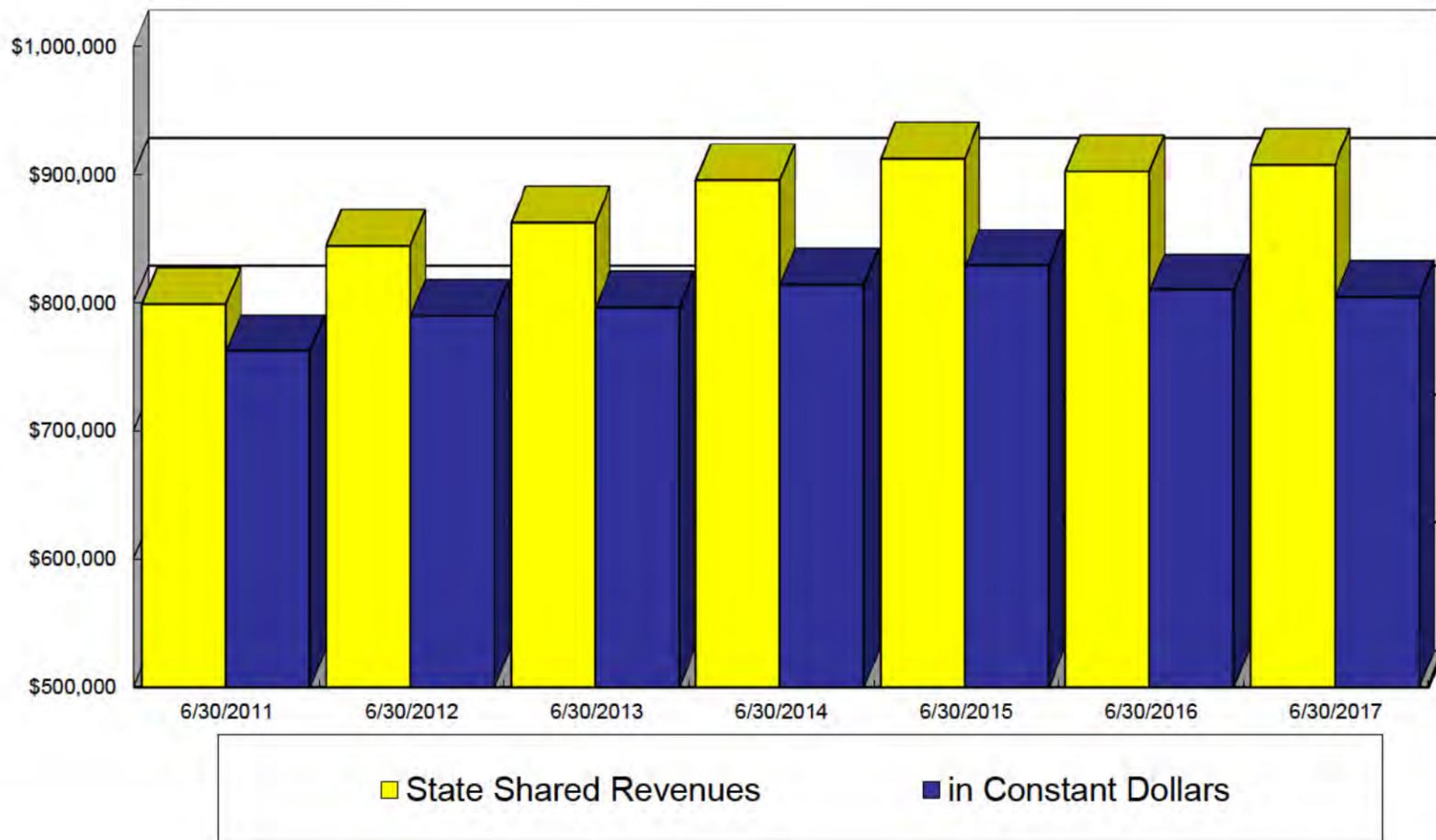
Tax Bill Breakdown - 100% PRE



2016 Millage Rates - 100% PRE

EGR Public Schools	11.7308
City of EGR	15.8366
Kent ISD	4.7903
GRCC	1.7865
KDL	1.2800
Transit	1.4688
State Education Tax	6.0000
County	5.6196
	48.5126

State Shared Revenues General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
State Shared Revenues	\$798,316	\$843,650	\$862,082	\$894,749	\$911,633	\$902,000	\$907,000
State Shared Revenues in Constant Dollars	\$761,775	\$789,445	\$795,785	\$813,754	\$828,216	\$809,258	\$803,734

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

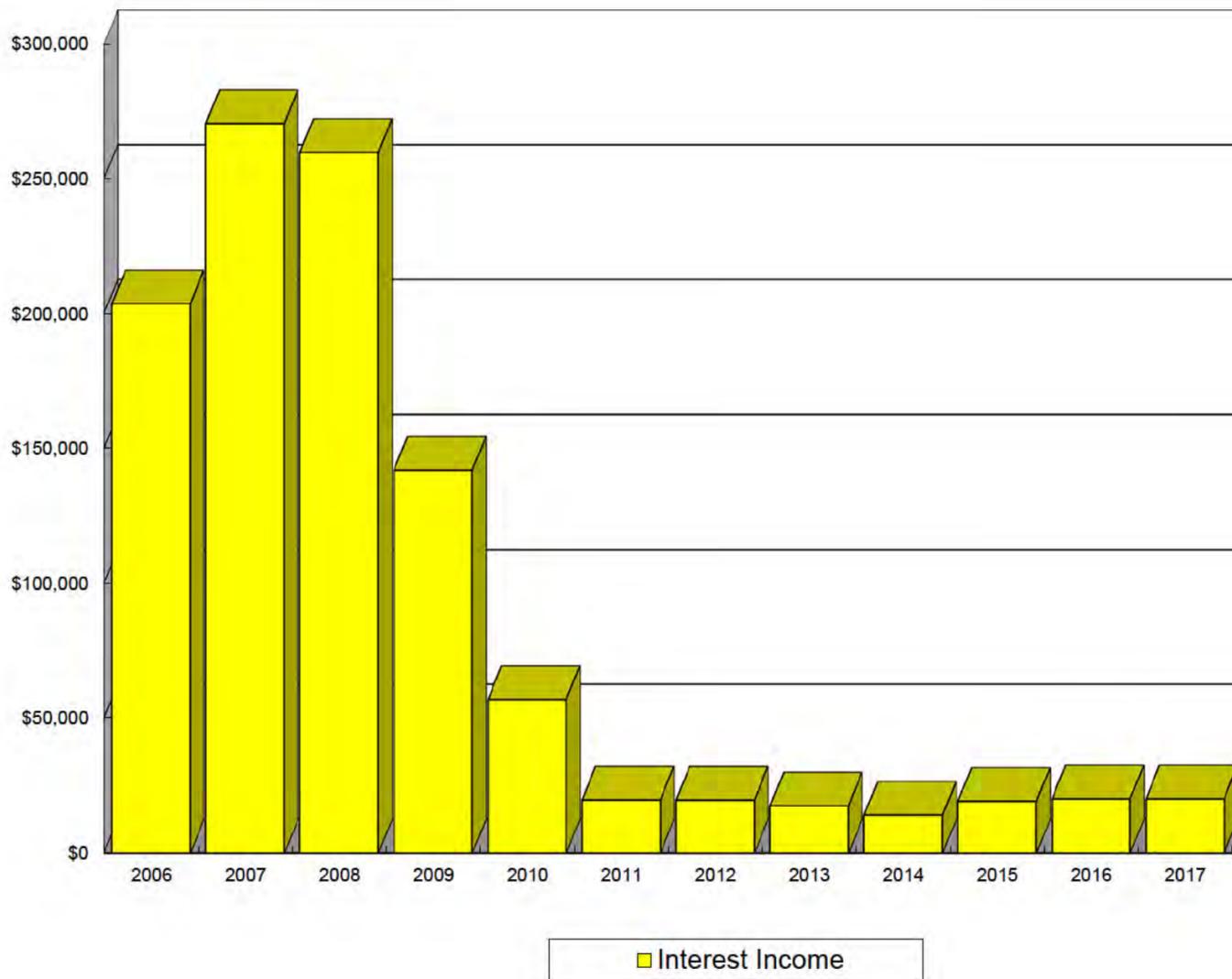
Formula: State shared revenues in constant dollars.

Description: The State has struggled with its own budgetary problems in the past and has reduced payments to local governments as one of the cutback measures. In addition, the state of the economy has a nearly direct affect on State shared revenues. Local governments with budgets largely supported by State shared revenues could be particularly harmed during economic downturns or State cutbacks.

Analysis: State shared revenues decreased in previous years due to a change in the State's method of distributing revenues, cutbacks by the State due to budget shortfalls and because of economic downturns. Over the last 10 years the City has lost more than 3 million dollars in State shared revenues (in total). State shared revenue is between 8 and 9% of the revenues in the General Fund.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

General Fund Interest Income



	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Interest Income	203,457	270,296	259,532	141,793	56,811	19,585	19,533	17,433	13,883	19,105	20,000	20,000

Warning Trend: Reduction in the amount of interest income.

Formula: Interest income in actual dollars.

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

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 400-CITY TAXES & PENALTIES						
101-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 7,787,583	\$ 8,030,000	\$ 8,030,000	\$ 8,140,000	\$ 8,140,000
101-400-4450	INTEREST & PENALTIES ON TAX-CEGR	19,612	20,000	20,000	20,000	20,000
Totals for Dept 400-CITY TAXES & PENALTIES		\$ 7,807,195	\$ 8,050,000	\$ 8,050,000	\$ 8,160,000	\$ 8,160,000
Dept 450-LICENSES & PERMITS						
101-450-4510	BUSINESS LICENSES	\$ 11,175	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
101-450-4770	BUILDING PERMITS	36,963	35,000	35,000	35,000	35,000
101-450-4790	OTHER PERMITS	8,044	15,000	15,000	15,000	15,000
Totals for Dept 450-LICENSES & PERMITS		\$ 56,182	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Dept 539-INTERGOVERNMENT REVENUES						
101-539-5440	STATE TRAINING POLICE GRANT	\$ 5,370	\$ 5,400	\$ 5,400	\$ 5,500	\$ 5,500
101-539-5450	DOJ POLICE GRANT	3,141	-	-	-	-
101-539-5470	TREE INVENTORY GRANT	-	20,000	15,000	-	-
101-539-5480	SCHOOL SECURITY AGREEMENT	573	1,000	1,000	1,000	1,000
101-539-5730	LOCAL COMMUNITY STABILIZATION	-	-	26,300	-	-
101-539-5760	CONSTITUTIONAL SALES TAX	823,777	855,000	815,000	820,000	820,000
101-539-5761	STATUTORY SALES TAX	87,856	87,000	87,000	87,000	87,000
101-539-5770	LIQUOR TAX	2,927	3,000	3,000	3,000	3,000
Totals for Dept 539-INTERGOVERNMENT REVENUES		\$ 923,644	\$ 971,400	\$ 952,700	\$ 916,500	\$ 916,500
Dept 600-CHARGES FOR CURRENT SERVICES						
101-600-6090	CLERK'S SERVICES	\$ 6,913	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
101-600-6160	ADMIN. CHARGES TO W&S FUND	155,000	180,000	180,000	205,000	205,000
101-600-6170	CATV SUBSCRIBER REVENUE	221,047	210,000	223,500	225,000	225,000
101-600-6200	RIGHT-OF-WAY FEES	30,261	35,000	35,000	35,000	35,000
101-600-6540	MISCELLANEOUS REVENUE	24,359	25,000	28,200	23,100	23,100
Totals for Dept 600-CHARGES FOR CURRENT SERVICES		\$ 437,580	\$ 451,000	\$ 467,700	\$ 489,100	\$ 489,100

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND REVENUES			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 601-RECREATION REVENUE						
101-601-6110	RECREATION PROGRAMMING FEES	\$ 166,847	\$ 167,600	\$ 181,000	\$ 193,200	\$ 193,200
101-601-6111	AQUATIC CLUB REG FEES	45,905	51,200	40,800	44,100	44,100
101-601-6112	POOL PROGRAM FEES	132,489	158,600	110,300	110,200	110,200
101-601-6113	REC SPORTS FEES	303,857	296,600	332,600	341,100	341,100
101-601-6180	SPECIAL EVENTS FEES	166,824	189,200	178,100	187,700	187,700
101-601-6250	GROUNDS MAINTENANCE	141,874	149,800	155,800	154,800	154,800
101-601-6260	MIDDLE SCHOOL SPORTS	95,794	97,400	82,700	84,600	84,600
101-601-6540	MISCELLANEOUS REVENUE	68,990	61,400	67,700	63,200	63,200
Totals for Dept 601-RECREATION REVENUE		\$ 1,122,580	\$ 1,171,800	\$ 1,149,000	\$ 1,178,900	\$ 1,178,900
Dept 655-FINES AND FORFEITS						
101-655-6560	POLICE AND COURT FEES	\$ 31,266	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
101-655-6580	DRUNK DRIVING (OUIL) CHARGES	10,673	10,000	10,000	10,000	10,000
Totals for Dept 655-FINES AND FORFEITS		\$ 41,939	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Dept 664-INTEREST AND RENTS						
101-664-6650	INTEREST ON INVESTMENTS	\$ 19,105	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
Totals for Dept 664-INTEREST AND RENTS		\$ 19,105	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
Dept 671-OTHER REVENUE						
101-671-6740	DRUG SEIZURE PROCEEDS	\$ 52,860	\$ 46,700	\$ 48,700	\$ 51,500	\$ 51,500
101-671-6910	CABLE COMMUNITY ACCESS EQUIP	55,676	20,000	52,000	52,000	52,000
101-671-6931	CABLE TOWER RENTAL	80,487	65,000	65,000	67,000	67,000
Totals for Dept 671-OTHER REVENUE		\$ 189,023	\$ 131,700	\$ 165,700	\$ 170,500	\$ 170,500
Dept 672-LIBRARY REVENUE						
101-672-6800	KENT DISTRICT LIBRARY-BLDGS.	\$ 33,688	\$ 40,000	\$ 40,400	\$ 40,400	\$ 40,400
Totals for Dept 672-LIBRARY REVENUE		\$ 33,688	\$ 40,000	\$ 40,400	\$ 40,400	\$ 40,400

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

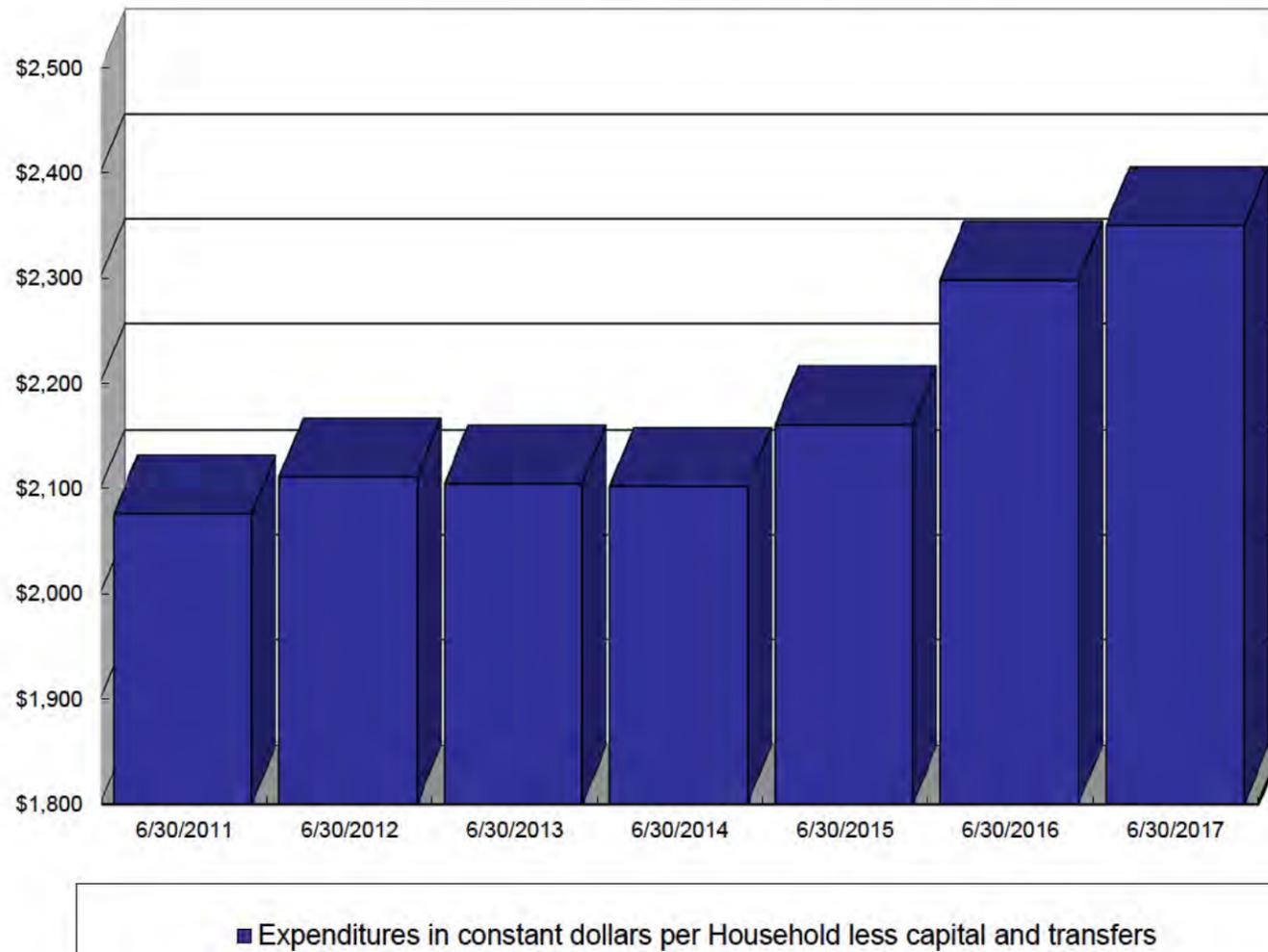
101 GENERAL FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 695-OTHER FINANCING SOURCES						
101-695-6981	PROCEEDS FROM CAPITAL LEASE	\$ 54,600	\$ -	\$ -	\$ -	\$ -
Totals for Dept 695-OTHER FINANCING SOURCES		\$ 54,600	\$ -	\$ -	\$ -	\$ -
<hr/>						
TOTAL ESTIMATED REVENUES		\$ 10,685,536	\$ 10,935,900	\$ 10,950,500	\$ 11,080,400	\$ 11,080,400

CITY OF EAST GRAND RAPIDS

GENERAL FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>EXPENDITURES</u>					
GENERAL GOVERNMENT					
CITY COMMISSION	\$ 26,534	\$ 31,300	\$ 29,300	\$ 30,800	\$ 30,800
CITY MANAGER	318,792	341,800	327,800	350,600	350,600
CITY ATTORNEY	236,550	260,000	236,000	265,000	265,000
ELECTIONS	17,006	16,800	12,500	19,000	19,000
ASSESSOR	129,380	128,000	128,700	119,000	119,000
FINANCE	573,842	644,800	648,600	647,300	647,300
GENERAL ADMIN	224,518	287,000	262,500	237,000	237,000
TOTAL GENERAL GOVERNMENT	<u>1,526,622</u>	<u>1,709,700</u>	<u>1,645,400</u>	<u>1,668,700</u>	<u>1,668,700</u>
PUBLIC SAFETY					
PUBLIC SAFETY	\$ 4,424,261	\$ 4,679,700	\$ 4,730,000	\$ 4,920,700	\$ 4,920,700
STATE PROGRAMS	9,362	5,500	5,500	5,500	5,500
DRUG SEIZURE	37,195	86,700	8,700	111,500	111,500
TOTAL PUBLIC SAFETY	<u>4,470,818</u>	<u>4,771,900</u>	<u>4,744,200</u>	<u>5,037,700</u>	<u>5,037,700</u>
CITY SERVICES					
CITY BUILDINGS	\$ 827,892	\$ 731,100	\$ 752,400	\$ 818,800	\$ 818,800
ZONING ADMINISTRATION	130,425	126,400	119,300	160,500	160,500
STREET LIGHTING	100,955	105,000	112,800	98,800	98,800
WEALTH STREETScape MAINT	92,087	100,600	89,300	103,000	103,000
WASTE COLLECTION	393,730	407,800	403,800	414,300	414,300
LAKE RESTORATION	11,537	13,000	61,000	1,400	1,400
TREE MAINTENANCE	88,182	138,700	132,000	101,900	101,900
TOTAL CITY SERVICES	<u>1,644,808</u>	<u>1,622,600</u>	<u>1,670,600</u>	<u>1,698,700</u>	<u>1,698,700</u>
RECREATION					
RECREATION	\$ 688,559	\$ 736,800	\$ 739,900	\$ 745,400	\$ 745,400
POOL PROGRAMS	255,408	261,400	226,400	239,500	239,500
SPECIAL EVENTS	125,241	153,800	129,100	145,700	145,700
RECREATION PROGRAMMING	92,862	97,300	106,800	116,000	116,000
GROUNDS MAINTENANCE	313,284	334,100	346,200	345,800	345,800
RECREATION SPORTS	172,137	183,900	225,500	237,400	237,400
MIDDLE SCHOOL SPORTS	57,974	62,000	54,200	50,000	50,000
AQUATIC CLUB (WAVES)	62,762	82,400	72,200	65,500	65,500
TOTAL PARKS & RECREATION	<u>1,768,227</u>	<u>1,911,700</u>	<u>1,900,300</u>	<u>1,945,300</u>	<u>1,945,300</u>
TOTAL EXPENDITURES	<u>9,410,475</u>	<u>10,015,900</u>	<u>9,960,500</u>	<u>10,350,400</u>	<u>10,350,400</u>
TRANSFERS					
TRANSFERS TO OTHER FUNDS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 10,410,475</u>	<u>\$ 11,015,900</u>	<u>\$ 10,960,500</u>	<u>\$ 11,350,400</u>	<u>\$ 11,350,400</u>

Expenditures per Household Less Capital and Transfers



Fiscal Year Ended	Audit 6/30/2011	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Proposed 6/30/2016	Budget 6/30/2017
Expenditures	\$8,306,086	\$8,612,327	\$8,704,665	\$8,824,240	\$9,078,994	\$9,778,100	\$10,124,400
Expenditures in constant Dollars	\$7,925,890	\$8,058,980	\$8,035,244	\$8,025,445	\$8,248,239	\$8,772,734	\$8,971,687
Expenditures in constant dollars per Household	\$2,076	\$2,111	\$2,105	\$2,102	\$2,160	\$2,298	\$2,350

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

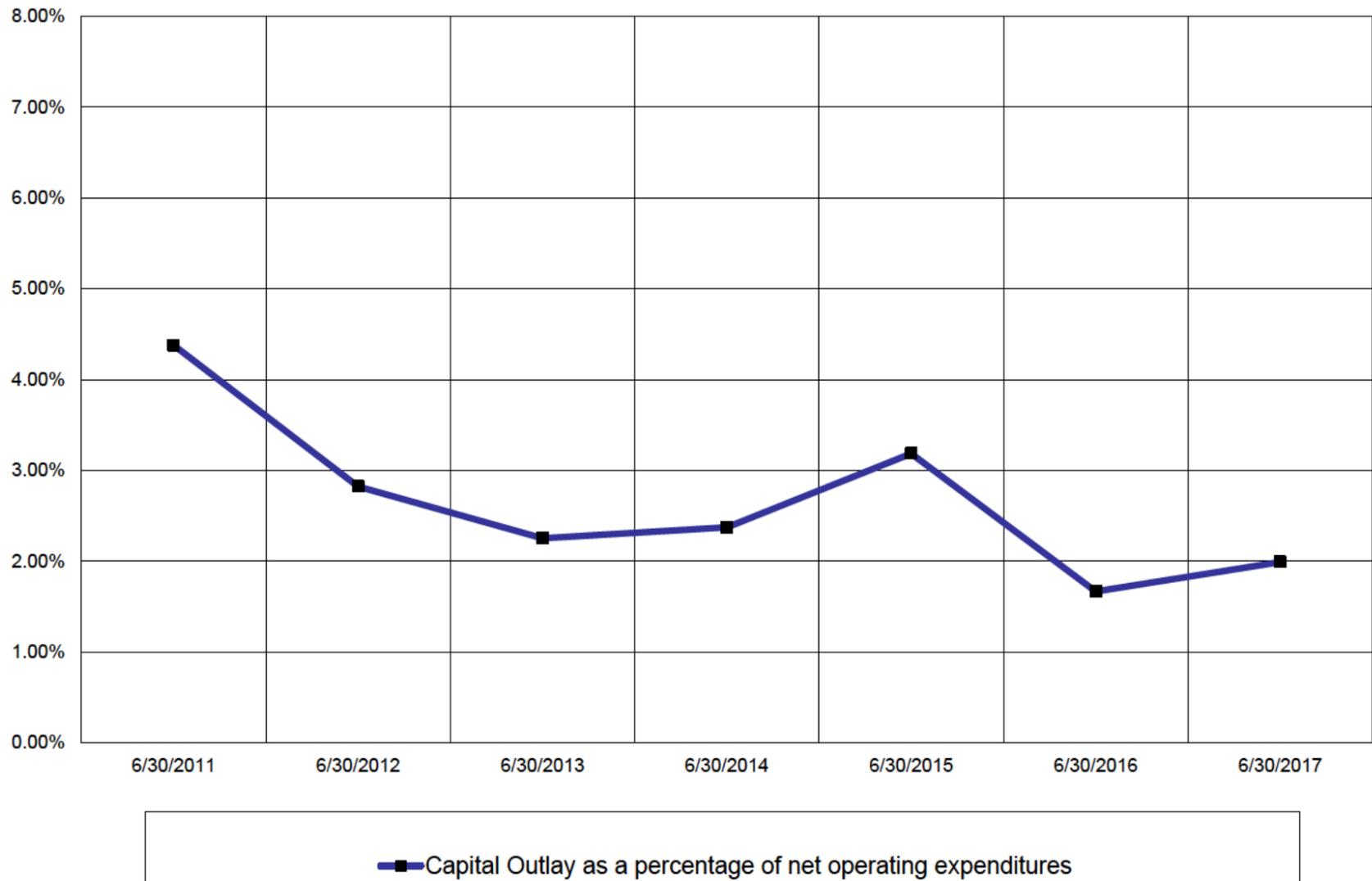
Formula: Expenditures less capital and transfers (constant dollars) / Number of households

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 increasing in recent years. This is primarily due to increased benefit costs, mainly health care expenses and defined benefit retirement costs.

Number of households equaled a total of 3,818 households per the 2010 census. Number of households was estimated to remain the same through 2017. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

Capital Outlay General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Capital Outlay	\$433,693	\$280,601	\$224,227	\$238,800	\$331,481	\$182,400	\$236,500
Capital outlay as a percentage of net operating expenditures	4.38%	2.82%	2.25%	2.37%	3.18%	1.66%	1.99%

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

Formula: Capital Outlay / Net operating expenditures

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

Analysis: Capital outlay will fluctuate depending on the projects each year.

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

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

DEPARTMENT: CITY COMMISSION

ACCOUNT NO.: 101



Budget Notes: The total budget for City Commission is \$30,800, which is similar to last fiscal year.

DEPARTMENT: CITY MANAGER

ACCOUNT NO.: 172



Budget Notes: The total budget for City Manager is \$350,600, which is \$8,800 greater than last fiscal year. The recodification of the City Code was originally budgeted in last fiscal year for \$15,000; however, it was reallocated to this fiscal year. The current fiscal year also includes cost of living salary adjustments.

DEPARTMENT: CITY ATTORNEY

ACCOUNT NO.: 210



Budget Notes: The total budget for the City Attorney and Labor Attorney is \$265,000. The increase in Labor Attorney costs is for union negotiations in the Spring of 2017.

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 101-CITY COMMISSION						
101-101-7070	SALARIES & WAGES - TEMPORARY	\$ 8,470	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
101-101-7150	EMPLOYER SOCIAL SECURITY	648	700	700	700	700
101-101-8010	CONTRACTUAL SERVICES	3,004	4,000	3,200	4,000	4,000
101-101-9550	MISCELLANEOUS EXPENSE	2,000	3,700	2,700	2,900	2,900
101-101-9560	DUES & SUBSCRIPTIONS	12,062	13,100	13,100	13,600	13,600
101-101-9570	PROFESSIONAL DEVELOPMENT	350	800	600	600	600
Totals for Dept 101-CITY COMMISSION		\$ 26,534	\$ 31,300	\$ 29,300	\$ 30,800	\$ 30,800
Dept 172-CITY MANAGER						
101-172-7060	SALARIES & WAGES - PERMANENT	\$ 186,976	\$ 189,400	\$ 189,400	\$ 193,900	\$ 193,900
101-172-7150	EMPLOYER SOCIAL SECURITY	13,385	14,500	14,500	14,800	14,800
101-172-7160	WORKERS' COMPENSATION INS.	286	400	400	500	500
101-172-7170	HEALTH CARE	47,896	50,400	50,400	50,400	50,400
101-172-7190	PENSION	26,964	28,400	28,400	29,100	29,100
101-172-8010	CONTRACTUAL SERVICES	27,250	34,400	35,500	34,500	34,500
101-172-9470	AUTO EXPENSE	412	200	200	200	200
101-172-9550	MISCELLANEOUS EXPENSE	971	1,400	3,700	3,700	3,700
101-172-9560	DUES & SUBSCRIPTIONS	1,344	2,800	2,600	2,700	2,700
101-172-9570	PROFESSIONAL DEVELOPMENT	3,113	4,100	1,900	4,200	4,200
101-172-9700	CAPITAL EXPENDITURES	10,195	15,000	-	15,000	15,000
101-172-9701	SMALL CAPITAL	-	800	800	1,600	1,600
Totals for Dept 172-CITY MANAGER		\$ 318,792	\$ 341,800	\$ 327,800	\$ 350,600	\$ 350,600
Dept 210-CITY ATTORNEY						
101-210-7080	CONTRACTUAL WAGES	\$ 226,543	\$ 240,000	\$ 220,000	\$ 240,000	\$ 240,000
101-210-8180	LABOR ATTORNEY FEES	7,556	20,000	10,000	25,000	25,000
101-210-9550	MISCELLANEOUS EXPENSE	2,451	-	6,000	-	-
Totals for Dept 210-CITY ATTORNEY		\$ 236,550	\$ 260,000	\$ 236,000	\$ 265,000	\$ 265,000

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

DEPARTMENT: FINANCE

Budget Notes: The total budget for the Finance Department is \$785,300.

ACTIVITY: ELECTIONS

ACCOUNT NO.: 192



Budget Notes: The budget for Elections is \$19,000 which is similar to prior year. The budget anticipates 3 elections this fiscal year.

ACTIVITY: ASSESSOR

ACCOUNT NO.: 209



Budget Notes: The City Assessor budget is \$119,000 which is \$9,000 less than last fiscal year. Due to staffing changes, the budget was slightly decreased.

ACTIVITY: FINANCE

ACCOUNT NO.: 260

Budget Notes: The budget for Finance is \$647,300 which is \$2,500 more than the last fiscal year. The current fiscal year budget includes cost of living salary adjustments. In addition, an ongoing cost of \$4,300 has been included related to a hosted solution for exchange online. Overall, there are less technology capital projects planned in the current fiscal year budget.



**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 192-ELECTIONS						
101-192-7070	SALARIES & WAGES - TEMPORARY	\$ 12,515	\$ 12,000	\$ 7,000	\$ 13,000	\$ 13,000
101-192-7150	EMPLOYER SOCIAL SECURITY	957	800	500	1,000	1,000
101-192-7400	OPERATING SUPPLIES	2,882	2,500	2,500	2,500	2,500
101-192-8010	CONTRACTUAL SERVICES	652	1,500	2,500	2,500	2,500
Totals for Dept 192-ELECTIONS		\$ 17,006	\$ 16,800	\$ 12,500	\$ 19,000	\$ 19,000
Dept 209-ASSESSOR						
101-209-7060	SALARIES & WAGES - PERMANENT	\$ 71,628	\$ 62,000	\$ 72,700	\$ 64,500	\$ 64,500
101-209-7070	SALARIES & WAGES - PART-TIME	12,379	30,000	30,000	31,800	31,800
101-209-7150	EMPLOYER SOCIAL SECURITY	6,214	7,200	7,900	7,400	7,400
101-209-7160	WORKERS' COMPENSATION INS.	228	400	400	400	400
101-209-7170	HEALTH CARE	20,527	10,000	700	-	-
101-209-7190	PENSION	10,363	9,100	800	-	-
101-209-7400	OPERATING SUPPLIES	5,321	5,000	5,000	5,600	5,600
101-209-8010	CONTRACTUAL SERVICES	75	-	6,900	5,000	5,000
101-209-9470	AUTO EXPENSE	-	100	100	100	100
101-209-9560	DUES & SUBSCRIPTIONS	590	1,200	1,200	1,200	1,200
101-209-9570	PROFESSIONAL DEVELOPMENT	2,055	3,000	3,000	3,000	3,000
101-209-9701	SMALL CAPITAL	-	-	-	-	-
Totals for Dept 209-ASSESSOR		\$ 129,380	\$ 128,000	\$ 128,700	\$ 119,000	\$ 119,000

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 260-FINANCE						
101-260-7060	SALARIES & WAGES - PERMANENT	\$ 274,122	\$ 286,000	\$ 286,000	\$ 296,100	\$ 296,100
101-260-7070	SALARIES & WAGES - PART-TIME	32,674	32,900	37,900	41,300	41,300
101-260-7090	SALARIES & WAGES - OVERTIME	-	500	500	500	500
101-260-7150	EMPLOYER SOCIAL SECURITY	23,195	24,600	24,900	25,900	25,900
101-260-7160	WORKERS' COMPENSATION INS.	398	600	600	700	700
101-260-7170	HEALTH CARE	85,921	89,000	84,000	103,400	103,400
101-260-7190	PENSION	41,146	43,000	43,000	44,500	44,500
101-260-7400	OPERATING SUPPLIES	12,983	15,000	15,000	15,000	15,000
101-260-7410	POSTAGE	10,432	15,000	15,000	15,000	15,000
101-260-8010	CONTRACTUAL SERVICES	11,066	25,000	30,000	20,000	20,000
101-260-8030	AUDIT	14,300	14,300	14,300	14,300	14,300
101-260-9000	PRINTING & PUBLISHING	4,256	2,000	2,000	2,300	2,300
101-260-9300	REPAIRS & MAINTENANCE	28,867	33,500	33,500	43,000	43,000
101-260-9320	COMPUTER REPAIR	4,944	4,500	4,500	5,000	5,000
101-260-9470	AUTO EXPENSE	737	500	1,000	1,000	1,000
101-260-9540	WELLNESS COMMITTEE	1,206	1,500	1,500	1,500	1,500
101-260-9550	MISCELLANEOUS EXPENSE	3,564	10,000	8,000	5,000	5,000
101-260-9560	DUES & SUBSCRIPTIONS	487	1,000	1,000	1,000	1,000
101-260-9570	PROFESSIONAL DEVELOPMENT	3,185	4,000	4,000	5,000	5,000
101-260-9700	CAPITAL EXPENDITURES	18,801	37,000	37,000	6,000	6,000
101-260-9701	SMALL CAPITAL	1,558	4,900	4,900	800	800
Totals for Dept 260-FINANCE		\$ 573,842	\$ 644,800	\$ 648,600	\$ 647,300	\$ 647,300

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

DEPARTMENT: PUBLIC WORKS

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 Notes: The City Buildings budget is \$818,800 which is \$87,700 more than last fiscal year. The current fiscal year includes cost of living salary adjustments. Overall expenditures are more than last fiscal year due to more building related repairs and more requested capital expenditures. Included in building repairs is \$15,800 for facility roof repairs.

ACTIVITY: ZONING ADMINISTRATION

ACCOUNT NO.: 371

Budget Notes: The total budget for Zoning Administration is \$160,500 which is \$34,100 more than last fiscal year. Included in the increase is the planned update of the master plan for \$40,000.



**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 265-CITY BUILDINGS						
101-265-7060	SALARIES & WAGES - PERMANENT	\$ 109,312	\$ 109,200	\$ 109,200	\$ 114,500	\$ 114,500
101-265-7070	SALARIES & WAGES - PART-TIME	43,107	50,400	50,400	58,500	58,500
101-265-7090	SALARIES & WAGES - OVERTIME	1,427	1,500	1,500	1,500	1,500
101-265-7150	EMPLOYER SOCIAL SECURITY	10,730	12,400	12,300	15,700	15,700
101-265-7160	WORKERS' COMPENSATION INS.	459	600	600	800	800
101-265-7170	HEALTH CARE	33,069	37,800	37,800	37,800	37,800
101-265-7190	PENSION	9,363	10,700	10,700	25,900	25,900
101-265-7400	OPERATING SUPPLIES	47,378	53,500	51,300	53,300	53,300
101-265-8010	CONTRACTUAL SERVICES	103,748	75,500	104,900	100,400	100,400
101-265-8040	JANITORIAL SERVICE	93,960	84,000	95,000	96,000	96,000
101-265-9210	GAS SERVICE	36,100	41,000	31,000	41,000	41,000
101-265-9220	ELECTRIC SERVICE	157,968	162,000	162,000	162,000	162,000
101-265-9230	WATER SERVICE	20,826	22,800	22,800	25,000	25,000
101-265-9240	TELEPHONE SERVICE + CELL	39,988	40,000	36,600	35,000	35,000
101-265-9300	REPAIRS & MAINTENANCE	143	-	200	-	-
101-265-9470	AUTO EXPENSE	10,911	11,500	11,500	11,500	11,500
101-265-9560	DUES & SUBSCRIPTIONS	-	1,200	1,200	1,200	1,200
101-265-9570	PROFESSIONAL DEVELOPMENT	1,465	5,900	2,300	4,400	4,400
101-265-9700	CAPITAL EXPENDITURES	100,462	8,300	8,300	30,000	30,000
101-265-9701	SMALL CAPITAL	7,476	2,800	2,800	4,300	4,300
Totals for Dept 265-CITY BUILDINGS		\$ 827,892	\$ 731,100	\$ 752,400	\$ 818,800	\$ 818,800
Dept 371-ZONING ADMINISTRATION						
101-371-7060	SALARIES & WAGES - PERMANENT	\$ 39,007	\$ 40,700	\$ 40,700	\$ 42,700	\$ 42,700
101-371-7070	SALARIES & WAGES - PART-TIME	35,093	39,300	39,300	38,900	38,900
101-371-7150	EMPLOYER SOCIAL SECURITY	4,686	6,200	6,100	6,200	6,200
101-371-7160	WORKERS' COMPENSATION INS.	343	500	500	600	600
101-371-7170	HEALTH CARE	8,562	12,600	12,600	12,600	12,600
101-371-7190	PENSION	2,121	4,600	4,600	8,500	8,500
101-371-7400	OPERATING SUPPLIES	2,350	2,500	2,500	-	-
101-371-8010	CONTRACTUAL SERVICES	36,925	19,000	12,000	50,000	50,000
101-371-9470	AUTO EXPENSE	1,338	1,000	1,000	1,000	1,000
Totals for Dept 371-ZONING ADMINISTRATION		\$ 130,425	\$ 126,400	\$ 119,300	\$ 160,500	\$ 160,500

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

DEPARTMENT: PUBLIC WORKS

ACTIVITY: STREET LIGHTING

ACCOUNT NO.: 448



Budget Notes: The total budget for Street Lighting is \$98,800 which is \$6,200 less than last fiscal year.

ACTIVITY: WEALTHY STREETScape MAINTENANCE

ACCOUNT NO.: 485

Budget Notes: 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 and snow melt system. The total budget is \$103,000 which is \$2,400 more than last fiscal year.

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 448-STREET LIGHTING						
101-448-7400	OPERATING SUPPLIES	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
101-448-8010	CONTRACTUAL SERVICES	4,900	5,000	5,000	5,000	5,000
101-448-9220	ELECTRIC SERVICE	84,646	89,800	89,800	89,800	89,800
101-448-9300	REPAIRS & MAINTENANCE	-	-	7,800.00	2,000.00	2,000.00
101-448-9700	CAPITAL EXPENDITURES	11,409	8,200	8,200	-	-
Totals for Dept 448-STREET LIGHTING		\$ 100,955	\$ 105,000	\$ 112,800	\$ 98,800	\$ 98,800
Dept 485-WEALTHY STREETScape MAINTENANCE						
101-485-7070	SALARIES & WAGES - TEMPORARY	\$ 6,995	\$ 7,000	\$ 7,000	\$ 7,500	\$ 7,500
101-485-7150	EMPLOYER SOCIAL SECURITY	535	600	500	600	600
101-485-7400	OPERATING SUPPLIES	7,468	9,200	9,200	12,100	12,100
101-485-8010	CONTRACTUAL SERVICES	27,555	5,000	10,000	18,800	18,800
101-485-9210	GAS SERVICE	38,871	40,000	30,000	45,000	45,000
101-485-9220	ELECTRIC SERVICE	10,663	9,000	9,000	9,000	9,000
101-485-9300	REPAIRS & MAINTENANCE	-	-	20,200	10,000	10,000
101-485-9700	CAPITAL EXPENDITURES	-	29,800	-	-	-
101-485-9701	SMALL CAPITAL EXPENDITURES	-	-	3,400	-	-
Totals for Dept 485-WEALTHY STREETScape MAINTENANCE		\$ 92,087	\$ 100,600	\$ 89,300	\$ 103,000	\$ 103,000

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

DEPARTMENT: PUBLIC WORKS

ACTIVITY: WASTE COLLECTION

ACCOUNT NO.: 528

Budget Notes: The total budget for Waste Collection is \$414,300 which is \$6,500 more than last fiscal year. The current fiscal year includes cost of living salary adjustments.



ACTIVITY: LAKE RESTORATION

ACCOUNT NO.: 621

Budget Notes: The budget for Lake Restoration is \$1,400 which is \$11,600 less than last fiscal year. The decision was made to advance the full lake treatment at a cost of \$61,000 into the previous fiscal year to deal with a heavy milfoil bloom. This expenditure was originally planned for the current fiscal year.



ACTIVITY: TREE MAINTENANCE & REMOVAL

ACCOUNT NO.: 771



Budget Notes: The total budget for Tree Maintenance is \$101,900 which is \$36,800 less than last fiscal year mainly due to a requested expenditure for a tree inventory in the last fiscal year.

Department: City Services

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

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 528-WASTE COLLECTION						
101-528-7060	SALARIES & WAGES - PERMANENT	\$ 80,233	\$ 86,500	\$ 86,500	\$ 89,600	\$ 89,600
101-528-7070	SALARIES & WAGES - TEMPORARY	8,999	9,000	9,000	10,000	10,000
101-528-7090	SALARIES & WAGES - OVERTIME	2,020	5,000	1,000	5,000	5,000
101-528-7150	EMPLOYER SOCIAL SECURITY	7,277	7,700	7,700	8,000	8,000
101-528-7160	WORKERS' COMPENSATION INS.	1,884	2,600	2,600	3,200	3,200
101-528-7170	HEALTH CARE	38,757	41,000	41,000	41,000	41,000
101-528-7190	PENSION	5,989	5,200	5,200	6,200	6,200
101-528-7400	OPERATING SUPPLIES	657	800	800	800	800
101-528-8010	CONTRACTUAL SERVICES	11,472	5,000	5,000	5,500	5,500
101-528-8050	YARD WASTE DISPOSAL	75,572	85,000	85,000	85,000	85,000
101-528-9470	AUTO EXPENSE	160,870	160,000	160,000	160,000	160,000
Totals for Dept 528-WASTE COLLECTION		\$ 393,730	\$ 407,800	\$ 403,800	\$ 414,300	\$ 414,300
Dept 621-LAKE RESTORATION						
101-621-8010	CONTRACTUAL SERVICES	\$ 11,537	\$ 13,000	\$ 61,000	\$ 1,400	\$ 1,400
Totals for Dept 621-LAKE RESTORATION		\$ 11,537	\$ 13,000	\$ 61,000	\$ 1,400	\$ 1,400
Dept 771-TREE MAINTENANCE AND REMOVAL						
101-771-7060	SALARIES & WAGES - PERMANENT	\$ 21,351	\$ 26,900	\$ 20,000	\$ 27,800	\$ 27,800
101-771-7090	SALARIES & WAGES - OVERTIME	1,223	2,000	2,000	2,000	2,000
101-771-7150	EMPLOYER SOCIAL SECURITY	1,696	2,300	2,200	2,300	2,300
101-771-7160	WORKERS' COMPENSATION INS.	514	800	800	900	900
101-771-7170	HEALTH CARE	11,388	11,600	11,600	11,600	11,600
101-771-7190	PENSION	1,287	1,600	1,600	2,000	2,000
101-771-7400	OPERATING SUPPLIES	310	1,000	1,000	800	800
101-771-8010	CONTRACTUAL SERVICES	4,688	44,500	39,500	4,500	4,500
101-771-8060	TREE TRIMMING & REMOVAL	25,600	33,000	38,300	35,000	35,000
101-771-9300	REPAIRS & MAINTENANCE	-	-	-	-	-
101-771-9470	AUTO EXPENSE	20,125	15,000	15,000	15,000	15,000
Totals for Dept 771-TREE MAINTENANCE AND REMOVAL		\$ 88,182	\$ 138,700	\$ 132,000	\$ 101,900	\$ 101,900

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

DEPARTMENT: PUBLIC SAFETY

ACCOUNT NO.: 345, 346, 347

Budget Notes: The Public Safety budget is \$5,037,700 which is \$265,800 more than last fiscal year. The current fiscal year budget includes cost of living salary adjustments.

Half of the overall expenditure increase is due to the defined benefit costs which have increased in the current year by approximately \$150,000.

The increase in overtime for the proposed FYE 06/30/2016 and FYE 06/30/2017 budget has been increased to account for employee turnover and/or long-term medical leaves. Several years ago two positions were eliminated from the Public Safety budget. The current staffing is at an optimal level in regards to cost savings; however, additional overtime may occur when staff levels dip below that optimal level.

The Drug Seizure account will be utilized to purchase various capital items as revenues are received; \$60,000 of prior year funding is budgeted to be spent in the Drug Seizure account in addition to the amount of expected current revenue.



**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 345-PUBLIC SAFETY						
101-345-7060	SALARIES & WAGES - PERMANENT	\$ 77,054	\$ 79,800	\$ 79,800	\$ 81,900	\$ 81,900
101-345-7070	SALARIES & WAGES - TEMPORARY	49,136	60,000	55,000	55,000	55,000
101-345-7110	SAL. & WAGES - PERM. (NO FICA)	1,913,008	1,958,600	1,958,600	2,034,200	2,034,200
101-345-7130	SAL. & WAGES - OVT (NO FICA)	234,382	190,000	230,000	215,000	215,000
101-345-7150	EMPLOYER SOCIAL SECURITY	40,105	41,000	42,000	43,100	43,100
101-345-7160	WORKERS' COMPENSATION INS.	15,646	35,000	35,000	28,000	28,000
101-345-7170	HEALTH CARE	637,786	689,900	689,900	676,200	676,200
101-345-7190	PENSION	1,019,201	1,169,700	1,179,700	1,325,000	1,325,000
101-345-7400	OPERATING SUPPLIES	67,091	77,300	62,800	77,300	77,300
101-345-8010	CONTRACTUAL SERVICES	43,835	45,100	61,900	54,600	54,600
101-345-8110	COUNTY DISPATCH AGREEMENT	65,751	69,000	69,000	69,000	69,000
101-345-9300	REPAIRS & MAINTENANCE	9,848	9,000	9,000	9,000	9,000
101-345-9470	AUTO EXPENSE	169,621	175,000	175,000	175,000	175,000
101-345-9550	MISCELLANEOUS EXPENSE	8,163	8,000	8,000	8,000	8,000
101-345-9560	DUES & SUBSCRIPTIONS	1,060	3,000	3,000	3,000	3,000
101-345-9570	PROFESSIONAL DEVELOPMENT	3,963	10,000	10,000	10,000	10,000
101-345-9571	INSERVICE TRAINING	12,880	12,000	12,000	12,000	12,000
101-345-9700	CAPITAL EXPENDITURES	54,856	45,200	47,200	32,900	32,900
101-345-9701	SMALL CAPITAL	875	2,100	2,100	11,500	11,500
Totals for Dept 345-PUBLIC SAFETY		\$ 4,424,261	\$ 4,679,700	\$ 4,730,000	\$ 4,920,700	\$ 4,920,700
 Dept 346-PUBLIC SAFETY STATE PROGRAMS						
101-346-9580	ST TRNG GRANT-POLICE / PA302	\$ 9,362	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Totals for Dept 346-PUBLIC SAFETY STATE PROGRAMS		\$ 9,362	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
 Dept 347-DRUG SEIZURE						
101-347-9700	CAPITAL EXPENDITURES	\$ 32,944	\$ 77,500	\$ -	\$ 105,900	\$ 105,900
101-347-9701	SMALL CAPITAL	4,251	9,200	8,700	5,600	5,600
Totals for Dept 347-DRUG SEIZURE		\$ 37,195	\$ 86,700	\$ 8,700	\$ 111,500	\$ 111,500

CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

DEPARTMENT: PARKS & RECREATION

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

ACTIVITY: RECREATION

ACCOUNT NO.: 751

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

Budget Notes: The total budget for this overhead department is \$745,400, which is \$8,600 more than the previous fiscal year. The current fiscal year includes inflationary salary increases.



ACTIVITY: POOL PROGRAMS

ACCOUNT NO.: 756

This activity accounts for both Wealthy and Community Pool expenses.

Budget Notes: The total budget for Pool Programs is \$239,500 which is \$21,900 less than last fiscal year. The decrease is primarily the result of less staff hours for diving program and swim lessons.



Revenues for pool programs and activities are budgeted at \$110,200 a decrease of \$48,400 from last fiscal year mainly due to less pool use by the current diving program, 4-6 week HS pool closure for repairs and lower enrollment in Wealthy swim lessons.

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 751-RECREATION						
101-751-7060	SALARIES & WAGES - PERMANENT	\$ 340,834	\$ 340,000	\$ 345,000	\$ 356,000	\$ 356,000
101-751-7070	SALARIES & WAGES - TEMPORARY	32,507	36,700	35,900	39,400	39,400
101-751-7090	SALARIES & WAGES - OVERTIME	6,425	6,500	9,300	8,000	8,000
101-751-7150	EMPLOYER SOCIAL SECURITY	28,848	29,800	29,900	30,900	30,900
101-751-7160	WORKERS' COMPENSATION INS.	228	400	400	400	400
101-751-7170	HEALTH CARE	84,830	90,000	90,000	90,000	90,000
101-751-7190	PENSION	44,322	45,000	45,000	46,800	46,800
101-751-7400	OPERATING SUPPLIES	2,819	4,200	3,100	3,600	3,600
101-751-8010	CONTRACTUAL SERVICES	27,700	29,500	29,500	29,500	29,500
101-751-9300	REPAIRS & MAINTENANCE	17,941	19,000	19,000	18,900	18,900
101-751-9470	AUTO EXPENSE	627	1,000	1,000	1,000	1,000
101-751-9550	MISCELLANEOUS EXPENSE	323	300	300	300	300
101-751-9560	DUES & SUBSCRIPTIONS	825	1,000	1,100	1,100	1,100
101-751-9570	PROFESSIONAL DEVELOPMENT	2,536	5,100	4,700	4,900	4,900
101-751-9640	BANK SERVICE FEES	12,421	13,000	12,600	13,000	13,000
101-751-9700	CAPITAL EXPENDITURES	21,840	8,000	5,900	-	-
101-751-9701	SMALL CAPITAL	3,533	7,300	7,200	1,600	1,600
101-751-9760	CAPITAL EXP - JOINT FACILITIES	60,000	100,000	100,000	100,000	100,000
Totals for Dept 751-RECREATION		\$ 688,559	\$ 736,800	\$ 739,900	\$ 745,400	\$ 745,400
Dept 756-POOL PROGRAMS						
101-756-7070	SALARIES & WAGES - TEMPORARY	\$ 72,558	\$ 82,300	\$ 75,700	\$ 67,200	\$ 67,200
101-756-7150	EMPLOYER SOCIAL SECURITY	5,941	6,300	5,800	5,100	5,100
101-756-7160	WORKERS' COMPENSATION INS.	400	600	600	700	700
101-756-7400	OPERATING SUPPLIES	6,858	8,000	6,200	9,100	9,100
101-756-8010	CONTRACTUAL SERVICES	37,150	44,100	17,400	20,300	20,300
101-756-8090	JOINT FACILITIES AGREEMENT	132,501	120,100	120,700	137,100	137,100
Totals for Dept 756-POOL PROGRAMS		\$ 255,408	\$ 261,400	\$ 226,400	\$ 239,500	\$ 239,500

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 Notes: The budget for Special Events is \$145,700, which \$8,100 less than last fiscal year.



Revenues budgeted for Special Events are \$187,700 which is \$1,500 less than last fiscal year.

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

ACTIVITY: RECREATION PROGRAMMING

ACCOUNT NO.: 777

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

Budget Notes: The total budget for Recreation Programming is \$116,000 which is \$18,700 more than last fiscal year. The increase is primarily the result of higher salaries and additional classes for youth & adult programming as participation is anticipated to be higher.

Revenues budgeted for Recreation Programming fees are \$193,200, which is \$25,600 more than last fiscal year. The revenues earned over expenditures are used to cover the portion of supervision costs included in the general recreation overhead department.

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 775-SPECIAL EVENTS						
101-775-7070	SALARIES & WAGES - TEMPORARY	\$ 1,541	\$ 2,300	\$ 1,800	\$ 2,700	\$ 2,700
101-775-7090	SALARIES & WAGES - OVERTIME	1,899	2,000	900	2,000	2,000
101-775-7150	EMPLOYER SOCIAL SECURITY	292	400	200	400	400
101-775-7160	WORKERS' COMPENSATION INS.	57	100	100	100	100
101-775-7170	HEALTH CARE	604	1,000	1,000	1,000	1,000
101-775-7190	PENSION	151	300	300	300	300
101-775-7400	OPERATING SUPPLIES	39,395	57,200	49,100	57,400	57,400
101-775-8010	CONTRACTUAL SERVICES	43,526	51,400	37,000	42,600	42,600
101-775-8800	COMMUNITY PROMOTION	37,776	39,100	38,700	39,200	39,200
Totals for Dept 775-SPECIAL EVENTS		\$ 125,241	\$ 153,800	\$ 129,100	\$ 145,700	\$ 145,700
Dept 777-RECREATION PROGRAMMING						
101-777-7070	SALARIES & WAGES - TEMPORARY	\$ 53,459	\$ 64,900	\$ 63,100	\$ 73,200	\$ 73,200
101-777-7150	EMPLOYER SOCIAL SECURITY	4,081	5,000	4,800	5,600	5,600
101-777-7160	WORKERS' COMPENSATION INS.	571	800	800	1,000	1,000
101-777-7400	OPERATING SUPPLIES	4,514	6,300	6,300	9,700	9,700
101-777-8010	CONTRACTUAL SERVICES	30,237	20,300	31,800	26,500	26,500
Totals for Dept 777-RECREATION PROGRAMMING		\$ 92,862	\$ 97,300	\$ 106,800	\$ 116,000	\$ 116,000

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

ACTIVITY: GROUNDS MAINTENANCE

ACCOUNT NO.: 778



Budget Notes: The total Grounds Maintenance Budget for next fiscal year is \$345,800 which is \$11,700 more than last fiscal year mainly due to a change in the annual lawn maintenance contract and planned tree removals. In addition, the current fiscal year includes inflationary salary increases.

The East Grand Rapids Public Schools reimburse the City for one-half of a majority of these costs which is budgeted at \$154,800.

ACTIVITY: RECREATION SPORTS

ACCOUNT NO.: 779

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



Budget Notes: The total budget for Recreation Sports is \$237,400 which is \$53,500 more than last fiscal year due to increases expected for coaches' pay and increases in the number of officials planned. The biggest increase is a newly formatted tennis lesson program.

Revenues budgeted for Recreation sport fees are \$341,100, which is \$44,500 more than last fiscal year. The revenues earned over expenditures are used to cover the portion of

supervision costs included in the general recreation overhead department.

Department: Parks & Recreation

Account No.: 751,756,775,777,778,779,781,783

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 778-GROUNDS MAINTENANCE						
101-778-7060	SALARIES & WAGES - PERMANENT	\$ 111,712	\$ 121,000	\$ 118,000	\$ 120,400	\$ 120,400
101-778-7070	SALARIES & WAGES - TEMPORARY	8,336	12,000	12,000	12,000	12,000
101-778-7090	SALARIES & WAGES - OVERTIME	2,123	2,000	2,500	2,500	2,500
101-778-7150	EMPLOYER SOCIAL SECURITY	9,319	10,400	10,100	10,300	10,300
101-778-7160	WORKERS' COMPENSATION INS.	971	1,400	1,400	1,600	1,600
101-778-7170	HEALTH CARE	44,825	48,300	48,300	48,300	48,300
101-778-7190	PENSION	16,900	18,500	18,500	18,400	18,400
101-778-7400	OPERATING SUPPLIES	19,980	21,400	20,000	20,800	20,800
101-778-8010	CONTRACTUAL SERVICES	2,281	700	300	700	700
101-778-8080	GROUNDS MAINTENANCE	69,788	77,700	81,200	79,600	79,600
101-778-9300	REPAIRS & MAINTENANCE	14,441	6,000	10,700	8,000	8,000
101-778-9470	AUTO EXPENSE	11,003	12,000	20,000	20,000	20,000
101-778-9560	DUES & SUBSCRIPTIONS	295	200	300	400	400
101-778-9570	PROFESSIONAL DEVELOPMENT	1,310	1,700	2,100	2,000	2,000
101-778-9701	SMALL CAPITAL	-	800	800	800	800
Totals for Dept 778-GROUNDS MAINTENANCE		\$ 313,284	\$ 334,100	\$ 346,200	\$ 345,800	\$ 345,800
 Dept 779-RECREATION SPORTS						
101-779-7070	SALARIES & WAGES - TEMPORARY	\$ 57,971	\$ 53,700	\$ 93,800	\$ 101,500	\$ 101,500
101-779-7080	CONTRACTUAL WAGES	30,268	33,300	33,100	38,900	38,900
101-779-7150	EMPLOYER SOCIAL SECURITY	4,470	4,100	7,200	7,800	7,800
101-779-7160	WORKERS' COMPENSATION INS.	400	600	600	700	700
101-779-7400	OPERATING SUPPLIES	25,583	31,900	31,000	29,300	29,300
101-779-8010	CONTRACTUAL SERVICES	53,445	60,300	59,800	59,200	59,200
Totals for Dept 779-RECREATION SPORTS		\$ 172,137	\$ 183,900	\$ 225,500	\$ 237,400	\$ 237,400

CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

ACTIVITY: MIDDLE SCHOOLS SPORTS

ACCOUNT NO.: 781

This activity accounts for expenses related to middle school sports.

Budget Notes: The total budget for Middle School Sports is \$50,000 which is \$12,000 less than the last fiscal year due to participation expected to be lower.

The expenses for middle school sports are now paid entirely out of fees and charges for the programs, which is budgeted at \$84,600. The revenues earned over expenditures are used to cover the portion of supervision and administration costs included in the general recreation overhead department.

ACTIVITY: AQUATIC CLUB (WAVES)

ACCOUNT NO.: 783

This activity accounts for expenses related to the Aquatic Club.



Budget Notes: The total budget for Aquatic Club (WAVES) is \$65,500, which is \$16,900 less than last fiscal year. The decrease is primarily the result of the HS pool closure meaning less hours available for practice and the distribution of Joint Facility costs between all pool programs.

Revenues budgeted for Aquatic Club Fees are \$44,100, which is \$7,100 less than last fiscal year. The City subsidizes the waves program by 30% (except for meets held by the Club). The WAVES

will have less pool time available to rent due to the HS pool closure.

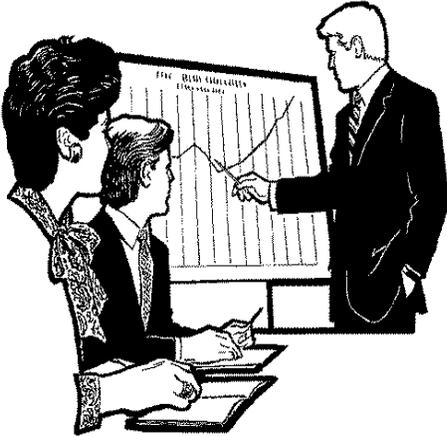
**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 781-MIDDLE SCHOOL SPORTS						
101-781-7070	SALARIES & WAGES - TEMPORARY	\$ 36,497	\$ 40,100	\$ 38,000	\$ 34,500	\$ 34,500
101-781-7080	CONTRACTUAL WAGES	9,118	9,600	6,700	6,800	6,800
101-781-7150	EMPLOYER SOCIAL SECURITY	2,619	3,100	2,900	2,600	2,600
101-781-7160	WORKERS' COMPENSATION INS.	343	500	500	600	600
101-781-7400	OPERATING SUPPLIES	8,908	8,400	6,000	5,400	5,400
101-781-8010	CONTRACTUAL SERVICES	489	300	100	100	100
Totals for Dept 781-MIDDLE SCHOOL SPORTS		\$ 57,974	\$ 62,000	\$ 54,200	\$ 50,000	\$ 50,000
 Dept 783-AQUATIC CLUB (WAVES)						
101-783-7070	SALARIES & WAGES - TEMPORARY	\$ 14,326	\$ 19,800	\$ 14,200	\$ 15,700	\$ 15,700
101-783-7150	EMPLOYER SOCIAL SECURITY	818	1,500	1,100	1,200	1,200
101-783-7160	WORKERS' COMPENSATION INS.	114	200	200	200	200
101-783-7400	OPERATING SUPPLIES	290	300	300	300	300
101-783-8010	CONTRACTUAL SERVICES	2,041	2,700	2,500	2,300	2,300
101-783-8090	JOINT FACILITIES AGREEMENT	45,173	57,900	53,900	45,800	45,800
Totals for Dept 783-AQUATIC CLUB (WAVES)		\$ 62,762	\$ 82,400	\$ 72,200	\$ 65,500	\$ 65,500

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

DEPARTMENT: GENERAL ADMINISTRATION

ACCOUNT NO.: 875



Budget Notes: The total budget for General Administration is \$237,000 which is \$50,000 less than last fiscal year mainly due to expected decreases in liability insurance costs.

DEPARTMENT: TRANSFERS TO OTHER FUNDS

ACCOUNT NO.: 965



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

In fiscal year 1997, the City Commission passed a resolution to transfer 1.333 mills from the General Fund property tax millage for capital projects in the Street Funds. This transfer of \$1,000,000 equates to 1.5788 mills.

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

101 GENERAL FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 875-GENERAL ADMINISTRATION						
101-875-7140	FRINGE BENEFITS	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
101-875-8010	CONTRACTUAL SERVICES	1,659	1,000	1,000	1,000	1,000
101-875-8012	REGIS	21,596	35,000	22,000	25,000	25,000
101-875-8100	INSURANCE PREMIUMS	172,982	215,000	165,000	175,000	175,000
101-875-8140	PUBLIC LIABILITY CLAIMS	-	1,000	1,000	1,000	1,000
101-875-8160	CABLE COMMUNITY ACESS EQUIPMENT	20,000	20,000	20,000	20,000	20,000
101-875-9700	CAPITAL EXPENDITURES	3,281	10,000	48,500	10,000	10,000
Totals for Dept 875-GENERAL ADMINISTRATION		\$ 224,518	\$ 287,000	\$ 262,500	\$ 237,000	\$ 237,000
Dept 965-TRANSFERS TO OTHER FUNDS						
101-965-9810	TRANS TO MAJOR STREET FUND	\$ -	\$ 135,000	\$ 137,200	\$ 100,000	\$ 100,000
101-965-9810	TRANS TO LOCAL STREET FUND	280,000	76,500	127,300	235,700	235,700
101-965-9880	TRANSFER TO CAPITAL PROJECTS FUND	397,500	453,500	353,500	-	-
101-965-9920	TRANS TO MAJOR STREET PROJECTS	322,500	260,000	260,000	-	-
101-965-9930	TRANS TO LOCAL STREET PROJECTS	-	75,000	-	-	-
101-965-9930	TRANS TO MUNICIPAL STREET FUND	-	-	122,000	664,300	664,300
Totals for Dept 965-TRANSFERS TO OTHER FUNDS		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
TOTAL APPROPRIATIONS		\$ 10,410,475	\$ 11,015,900	\$ 10,960,500	\$ 11,350,400	\$ 11,350,400
NET OF REVENUES/APPROPRIATIONS - FUND 101		\$ 275,061	\$ (80,000)	\$ (10,000)	\$ (270,000)	\$ (270,000)
BEGINNING FUND BALANCE		3,097,880	3,372,941	3,292,941	3,282,941	3,282,941
ENDING FUND BALANCE		\$ 3,372,941	\$ 3,292,941	\$ 3,282,941	\$ 3,012,941	\$ 3,012,941

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

STREET FUNDS

The financial condition of the Street Funds has a direct affect on the General Fund as the City has traditionally supported the Street Funds operations with General Fund transfers. The City has 47.2 miles of major and local streets. A decline in the condition of these streets can have many effects including property values, business activity and operating expenditures.

In fiscal year 1997, the City increased the General Fund millage rate by .5 mills to fund 1.333 mills of property tax revenues annually towards street construction. In the current fiscal year, the transfer from the General Fund totals \$1,000,000 which equates to 1.5788 mills. This transfer is broken out as follows:

- Major Street Fund - \$100,000
- Local Street Fund - \$235,700
- Municipal Street Fund - \$664,300

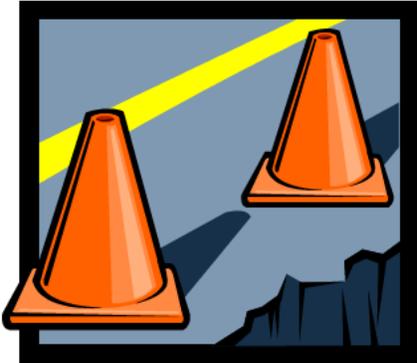
A Street and Sidewalk millage proposal passed in May 2015. A new Municipal Street Fund was created to account for these funds.

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

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

State Funding Notes:

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



CITY OF EAST GRAND RAPIDS STREET FUNDS BUDGET SUMMARY

FUND: MAJOR STREET FUND

FUND NO.: 202



Budget Notes: Budgeted expenditures for the Major Street Fund are \$1,948,100 which is \$1,005,600 more than last fiscal year. The increase is the result of a planned federal street project in the current year.

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

Ending fund balance is projected to be \$389,300 at June 30, 2017. This amount is used to help fund federal road projects and to offset overages in planned construction projects

FUND: LOCAL STREET FUND

FUND NO.: 203

Budget Notes: Budgeted expenditures for the Local Street Fund are \$1,085,500 which is \$585,300 less than last fiscal year due the planned federal project discussed above.

Ending fund balance is projected to be \$359,600 at June 30, 2017. This amount is used to help offset overages in planned construction projects.

FUND: MUNICIPAL STREET FUND

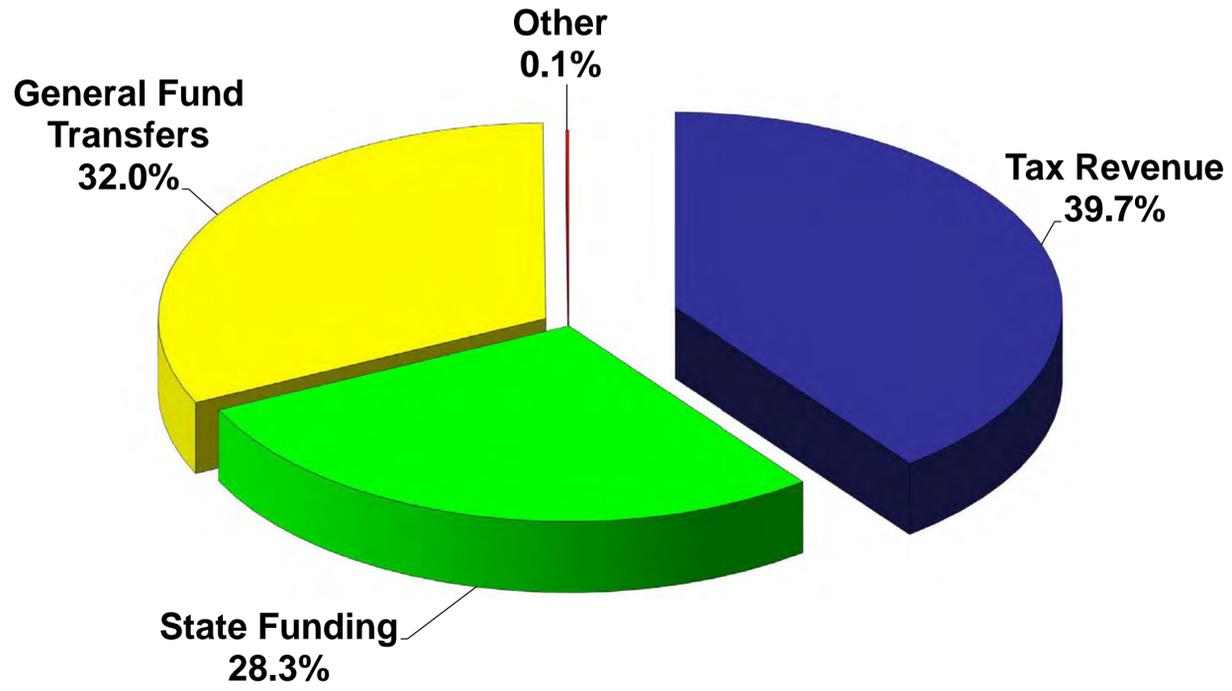
FUND NO.: 204

Budget Notes: Budgeted expenditures for the Municipal Street Fund are \$1,905,800. Of that amount, projects totaling \$1,532,500 will be transferred to the Major and Local Street Funds and is reflected in the revenue and expenditures discussed above.

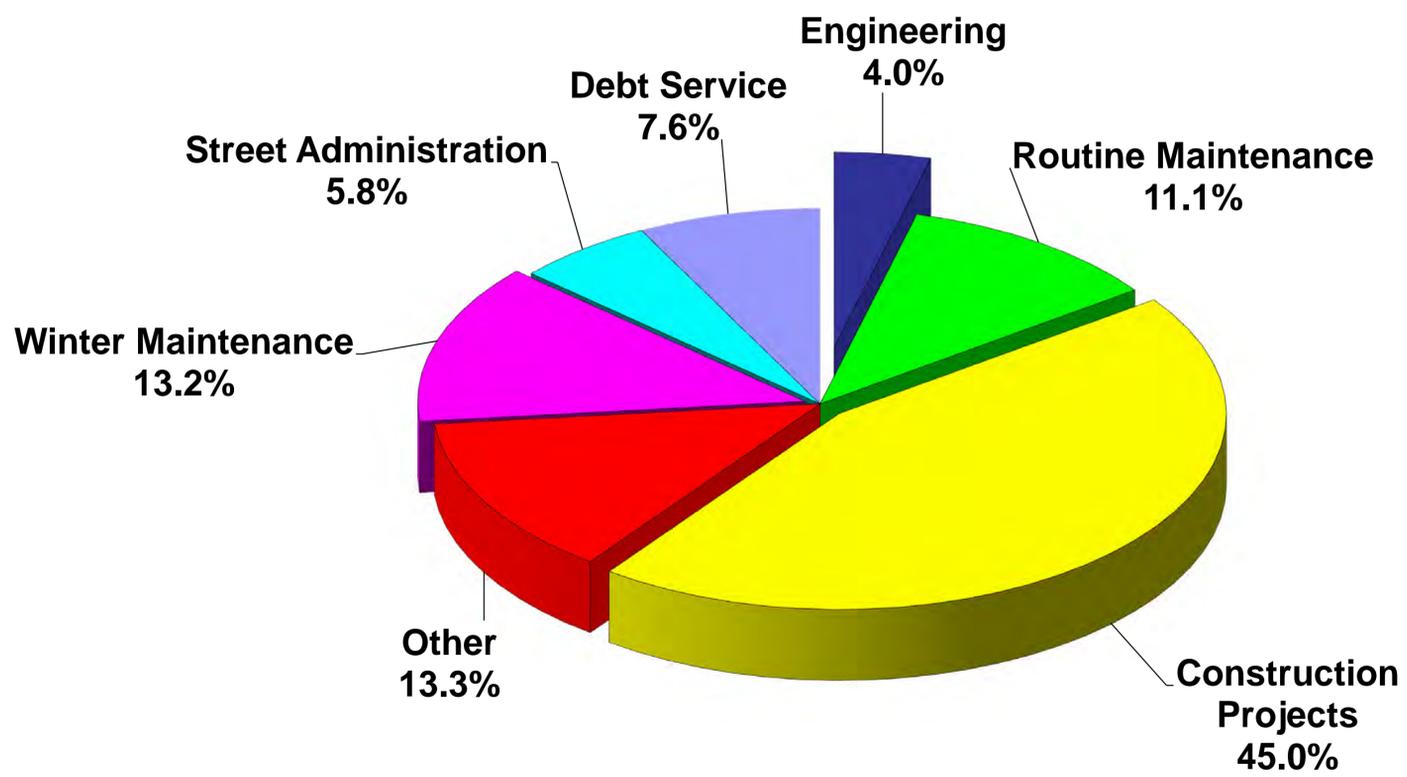
The major items that will be accounted for out of this fund are the following:

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

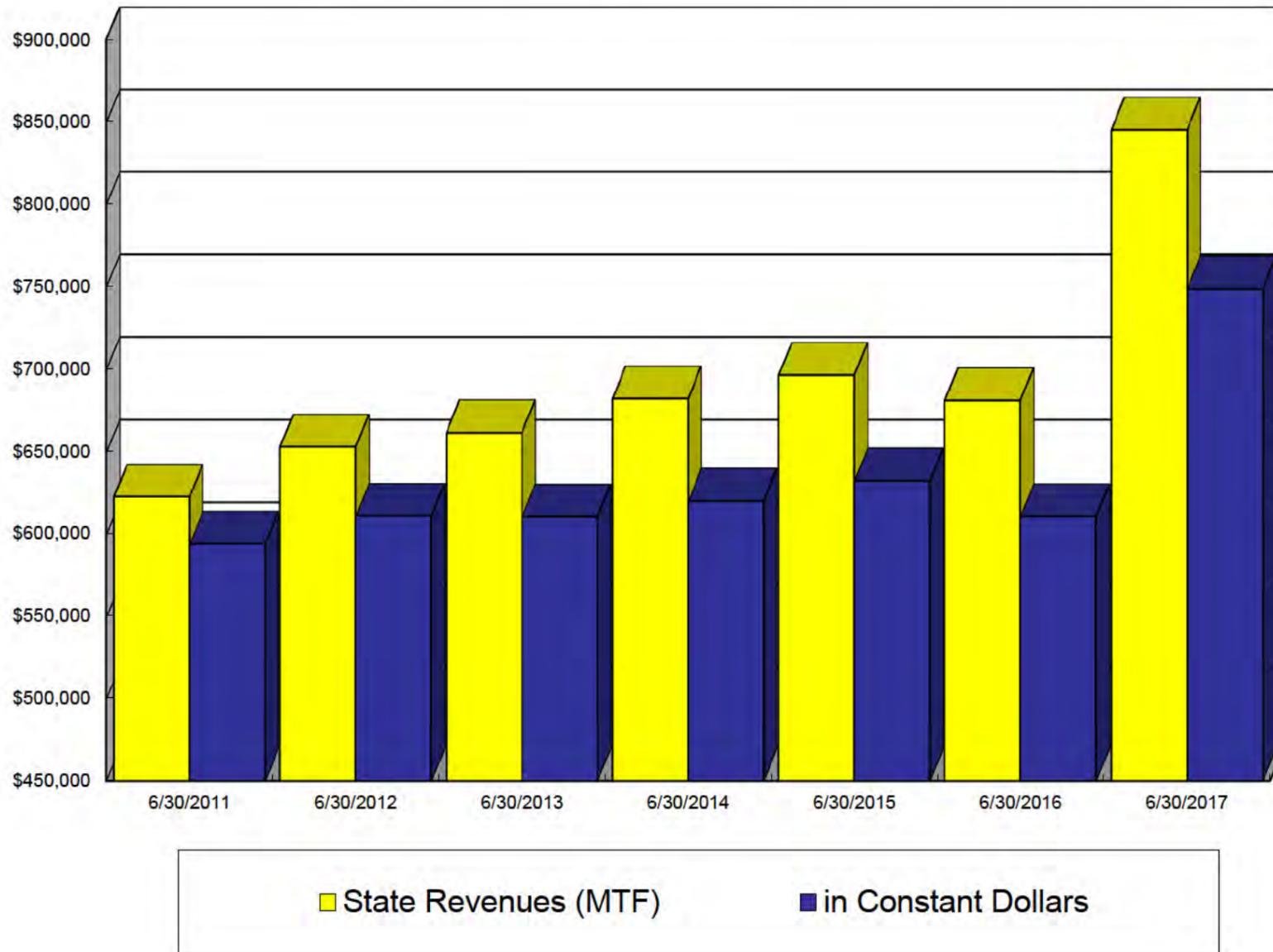
Street Fund Revenue
\$3,129,700



Street Fund Expenditures
\$3,406,900



State Revenues Michigan Transportation Funds



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
State Revenues (MTF)	\$623,049	\$653,233	\$661,688	\$682,166	\$696,421	\$681,000	\$845,000
State Revenues (MTF) in Constant Dollars	\$594,530	\$611,262	\$610,802	\$620,414	\$632,696	\$610,981	\$748,793

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

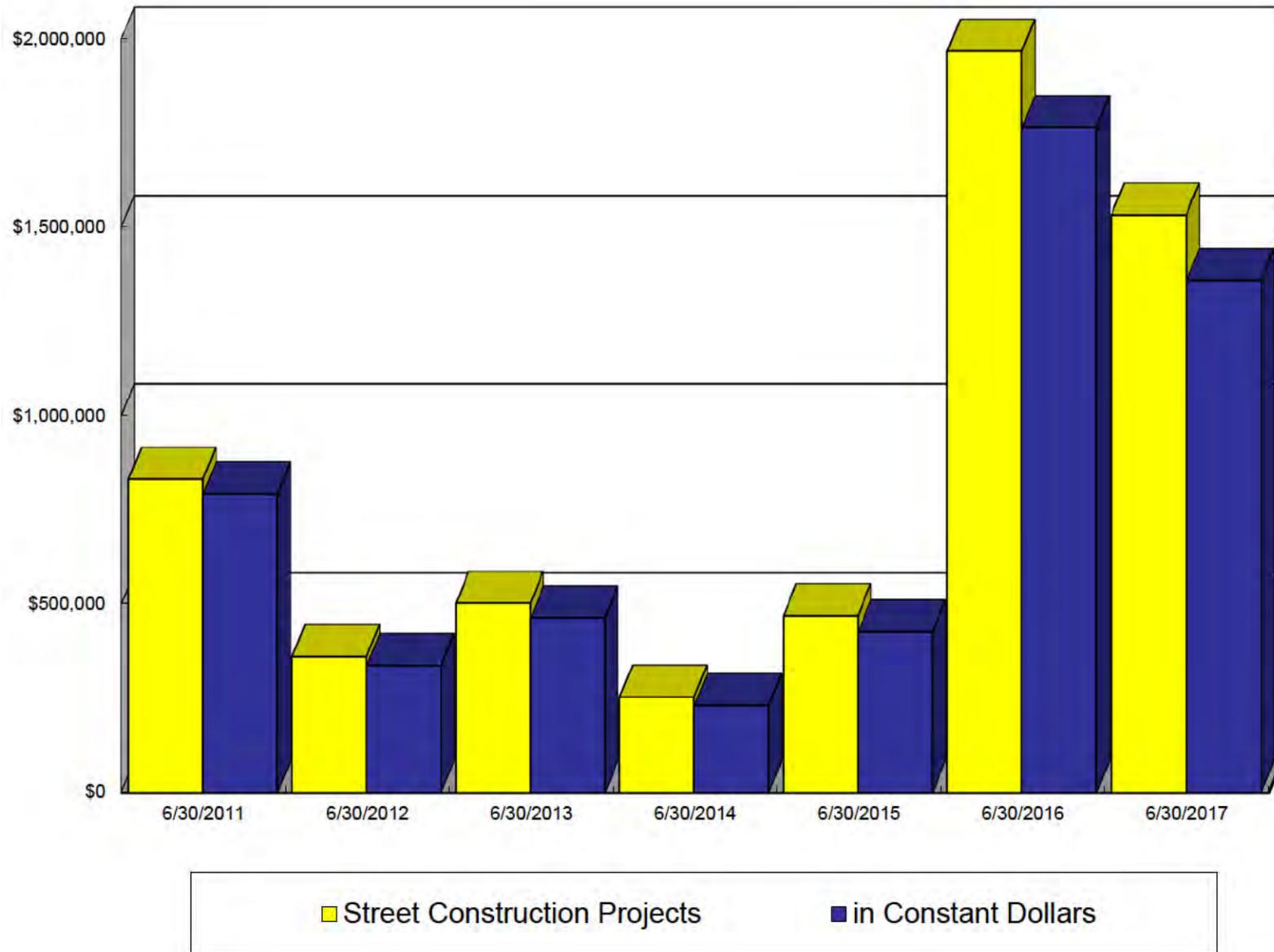
Formula: State revenues in constant dollars for Michigan Transportation Funds (not including snow removal and other one-time revenue funds received).

Description: Michigan Transportation Funds are the main source of revenues in the Street Funds. What is not covered by State revenues (MTF and snow removal funds) is transferred from the General Fund. A decline in State revenues for street maintenance will have a direct effect on the General Fund or the amount of dollars available for street maintenance and repair. A decline in revenues in constant dollars indicates a decline in the amount of real dollars available for street construction.

Analysis: This revenue source is unpredictable and has a history of fluctuating dependent on the State economy and politics. Due to the economy in the State, these revenues have decreased from previous years (not showing above). When adjusted for inflation, the decrease in these revenues is more significant. The increase in the FYE 6/30/2017 is related to the new State Restricted Revenue Package that is effective January 1, 2017.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

Street Construction Projects Street Funds



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Street Construction Projects	\$833,140	\$361,650	\$504,173	\$254,582	\$470,959	\$1,967,000	\$1,532,500
Street Construction Projects in Constant Dollars	\$795,005	\$338,414	\$465,400	\$231,537	\$427,865	\$1,764,757	\$1,358,017

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

Formula: Street Construction projects in constant dollars.

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

Analysis: Street Construction projects will fluctuate from year to year based on federal funding available. FYE 06/30/2016 includes the culvert and trail project. In addition, the increase in FYE 06/30/2016 reflects the approval of the Street and Sidewalk millage in May of 2015.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

202 MAJOR STREET FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 548,272	\$ 579,118	\$ 581,510	\$ 538,000	\$ 538,900	\$ 637,000	\$ 637,000
Expenditures	<u>805,468</u>	<u>633,831</u>	<u>854,903</u>	<u>682,500</u>	<u>685,600</u>	<u>1,688,100</u>	<u>1,688,100</u>
Revenues over (under) expenditures	(257,196)	(54,713)	(273,393)	(144,500)	(146,700)	(1,051,100)	(1,051,100)
Transfers in	422,000	409,637	334,816	404,500	406,700	1,138,500	1,138,500
Transfers out	<u>(278,138)</u>	<u>(275,488)</u>	<u>(278,070)</u>	<u>(260,000)</u>	<u>(260,000)</u>	<u>(260,000)</u>	<u>(260,000)</u>
Changes in fund balance	(113,334)	79,436	(216,647)	-	-	(172,600)	(172,600)
Beginning fund balance	<u>812,410</u>	<u>699,076</u>	<u>778,512</u>	<u>561,865</u>	<u>561,865</u>	<u>561,865</u>	<u>561,865</u>
Ending fund balance	<u><u>\$ 699,076</u></u>	<u><u>\$ 778,512</u></u>	<u><u>\$ 561,865</u></u>	<u><u>\$ 561,865</u></u>	<u><u>\$ 561,865</u></u>	<u><u>\$ 389,265</u></u>	<u><u>\$ 389,265</u></u>
Fund balance as a % of expenditures (Including Transfers)	64.51%	85.61%	49.59%	59.61%	59.42%	19.98%	19.98%
Fund balance							
Nonspendable							
Inventory	\$ 8,848	\$ 9,716	\$ 9,995	\$ -	\$ -	\$ -	\$ -
Prepays	925	-	1,203	-	-	-	-
Restricted							
Streets	<u>689,303</u>	<u>768,796</u>	<u>550,667</u>	<u>561,865</u>	<u>561,865</u>	<u>389,265</u>	<u>389,265</u>
Fund balance - Unassigned	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

MAJOR STREET FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
INTERGOVERNMENT PROGRAMS	\$ 579,500	\$ 536,000	\$ 536,000	\$ 635,000	\$ 635,000
MISCELLANEOUS REVENUE	-	500	500	-	-
INTEREST AND RENTS	2,010	1,500	2,400	2,000	2,000
TOTAL REVENUES	581,510	538,000	538,900	637,000	637,000
<u>EXPENDITURES</u>					
ENGINEERING	50,746	64,800	49,600	69,700	69,700
STREET CONSTRUCTION	334,669	-	55,000	1,029,500	1,029,500
ROUTINE MAINTENANCE	120,777	212,900	186,700	187,600	187,600
TRAFFIC SERVICES	79,023	86,700	117,300	71,000	71,000
WINTER MAINTENANCE	198,081	227,600	201,100	231,400	231,400
STREET ADMINISTRATION	71,607	90,500	75,900	98,900	98,900
TOTAL EXPENDITURES	854,903	682,500	685,600	1,688,100	1,688,100
REVENUES OVER (UNDER) EXPENDITURES	(273,393)	(144,500)	(146,700)	(1,051,100)	(1,051,100)
TRANSFERS FROM OTHER FUNDS	334,816	404,500	406,700	1,138,500	1,138,500
TRANSFERS TO OTHER FUNDS	(278,070)	(260,000)	(260,000)	(260,000)	(260,000)
NET CHANGE IN FUND BALANCE	(216,647)	-	-	(172,600)	(172,600)
BEGINNING FUND BALANCE	778,512	561,865	561,865	561,865	561,865
ENDING FUND BALANCE	\$ 561,865	\$ 561,865	\$ 561,865	\$ 389,265	\$ 389,265

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

202 MAJOR STREET FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 539-INTERGOVERNMENT REVENUES						
202-539-5470	MONIES RECEIVED FROM STATE	\$ 579,500	\$ 536,000	\$ 536,000	\$ 635,000	\$ 635,000
Totals for Dept 539-INTERGOVERNMENT REVENUES		\$ 579,500	\$ 536,000	\$ 536,000	\$ 635,000	\$ 635,000
Dept 600-CHARGES FOR CURRENT SERVICES						
202-600-6540	MISCELLANEOUS REVENUE	\$ -	\$ 500	\$ 500	\$ -	\$ -
Totals for Dept 600-CHARGES FOR CURRENT SERVICES		\$ -	\$ 500	\$ 500	\$ -	\$ -
Dept 664-INTEREST AND RENTS						
202-664-6650	INTEREST ON INVESTMENTS	\$ 2,010	\$ 1,500	\$ 2,400	\$ 2,000	\$ 2,000
Totals for Dept 664-INTEREST AND RENTS		\$ 2,010	\$ 1,500	\$ 2,400	\$ 2,000	\$ 2,000
Dept 699-OPERATING TRANSFERS IN						
202-699-6810	TRANSER FROM GENERAL FUND	\$ -	\$ 135,000	\$ 137,200	\$ 100,000	\$ 100,000
202-699-6870	TRANS FROM SPEC ASSESS FUND	12,316	9,500	9,500	9,000	9,000
202-699-6950	TRANS FROM GF FOR PROJECTS	322,500	260,000	260,000	-	-
202-699-6951	TRANFER FROM MUNICIPAL STREET FUND	-	-	-	1,029,500	1,029,500
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 334,816	\$ 404,500	\$ 406,700	\$ 1,138,500	\$ 1,138,500
TOTAL ESTIMATED REVENUES		\$ 916,326	\$ 942,500	\$ 945,600	\$ 1,775,500	\$ 1,775,500

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

202 MAJOR STREET FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 447-CITY ENGINEERING						
202-447-7060	SALARIES & WAGES - PERMANENT	\$ 25,835	\$ 32,000	\$ 16,000	\$ 34,700	\$ 34,700
202-447-7090	SALARIES & WAGES - OVERTIME	1,150	3,000	3,000	3,000	3,000
202-447-7150	EMPLOYER SOCIAL SECURITY	1,961	2,700	2,200	2,900	2,900
202-447-7160	WORKERS' COMPENSATION INS.	602	900	900	1,000	1,000
202-447-7170	HEALTH CARE	11,949	15,800	15,800	15,800	15,800
202-447-7190	PENSION	4,030	5,200	5,200	5,700	5,700
202-447-7400	OPERATING SUPPLIES	879	800	600	800	800
202-447-8010	CONTRACTUAL SERVICES	2,199	3,000	3,000	2,500	2,500
202-447-9470	AUTO EXPENSE	598	500	2,000	2,000	2,000
202-447-9550	MISCELLANEOUS EXPENSE	1,296	300	300	700	700
202-447-9570	PROFESSIONAL DEVELOPMENT	247	600	600	600	600
Totals for Dept 447-CITY ENGINEERING		\$ 50,746	\$ 64,800	\$ 49,600	\$ 69,700	\$ 69,700
Dept 451-STREET CONSTRUCTION						
202-451-9730	STREET CONSTRUCTION EXPENSE	\$ 334,669	\$ -	\$ 55,000	\$ 1,029,500	\$ 1,029,500
Totals for Dept 451-STREET CONSTRUCTION		\$ 334,669	\$ -	\$ 55,000	\$ 1,029,500	\$ 1,029,500
Dept 463-ROUTINE MAINTENANCE						
202-463-7060	SALARIES & WAGES - PERMANENT	\$ 45,194	\$ 38,000	\$ 50,000	\$ 45,000	\$ 45,000
202-463-7070	SALARIES & WAGES - PART/TIME/TEMP	1,058	-	13,000	6,000	6,000
202-463-7090	SALARIES & WAGES - OVERTIME	938	1,500	1,500	1,500	1,500
202-463-7150	EMPLOYER SOCIAL SECURITY	3,565	3,100	4,900	3,600	3,600
202-463-7160	WORKERS' COMPENSATION INS.	749	1,100	1,100	1,300	1,300
202-463-7170	HEALTH CARE	22,592	25,000	25,000	25,000	25,000
202-463-7190	PENSION	2,914	2,200	2,200	2,700	2,700
202-463-7400	OPERATING SUPPLIES	17,779	101,500	39,900	29,500	29,500
202-463-8010	CONTRACTUAL SERVICES	10,223	10,000	20,100	30,500	30,500
202-463-8200	STORM WATER PERMITS	-	5,000	-	-	-
202-463-9300	REPAIRS & MAINTENANCE	350	500	-	500	500
202-463-9470	AUTO EXPENSE	15,415	25,000	25,000	25,000	25,000
202-463-9700	CAPITAL EXPENDITURES	-	-	-	17,000	17,000
202-463-9701	SMALL CAPITAL	-	-	4,000	-	-
Totals for Dept 463-ROUTINE MAINTENANCE		\$ 120,777	\$ 212,900	\$ 186,700	\$ 187,600	\$ 187,600

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

202 MAJOR STREET FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 474-TRAFFIC SERVICES						
202-474-7060	SALARIES & WAGES - PERMANENT	\$ 6,725	\$ 2,300	\$ 5,000	\$ 2,400	\$ 2,400
202-474-7090	SALARIES & WAGES - OVERTIME	999	500	500	500	500
202-474-7150	EMPLOYER SOCIAL SECURITY	577	300	300	300	300
202-474-7160	WORKERS' COMPENSATION INS.	37	100	100	100	100
202-474-7170	HEALTH CARE	4,950	5,300	5,300	5,300	5,300
202-474-7190	PENSION	434	200	200	200	200
202-474-7400	OPERATING SUPPLIES	6,417	7,000	5,000	5,000	5,000
202-474-8010	CONTRACTUAL SERVICES	55,691	52,000	87,000	54,200	54,200
202-474-9470	AUTO EXPENSE	3,193	3,000	3,000	3,000	3,000
202-474-9700	CAPITAL EXPENDITURES	-	16,000	10,900	-	-
Totals for Dept 474-TRAFFIC SERVICES		\$ 79,023	\$ 86,700	\$ 117,300	\$ 71,000	\$ 71,000

Dept 478-WINTER MAINTENANCE						
202-478-7040	ON-CALL PAY	\$ 2,631	\$ 2,500	\$ 2,500	\$ 2,700	\$ 2,700
202-478-7060	SALARIES & WAGES - PERMANENT	43,215	61,000	45,000	63,100	63,100
202-478-7090	SALARIES & WAGES - OVERTIME	10,758	16,000	11,000	16,000	16,000
202-478-7150	EMPLOYER SOCIAL SECURITY	4,216	6,100	5,900	6,100	6,100
202-478-7160	WORKERS' COMPENSATION INS.	1,468	2,000	2,000	2,500	2,500
202-478-7170	HEALTH CARE	19,350	33,600	33,600	33,600	33,600
202-478-7190	PENSION	3,833	4,400	4,400	5,200	5,200
202-478-7400	OPERATING SUPPLIES	42,603	44,200	38,900	47,200	47,200
202-478-9470	AUTO EXPENSE	67,351	55,000	55,000	55,000	55,000
202-478-9701	SMALL CAPITAL	2,656	2,800	2,800	-	-
Totals for Dept 478-WINTER MAINTENANCE		\$ 198,081	\$ 227,600	\$ 201,100	\$ 231,400	\$ 231,400

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

202 MAJOR STREET FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 483-STREET ADMINISTRATION						
202-483-7060	SALARIES & WAGES - PERMANENT	\$ 40,524	\$ 51,600	\$ 35,000	\$ 58,000	\$ 58,000
202-483-7090	SALARIES & WAGES - OVERTIME	-	2,000	2,000	2,000	2,000
202-483-7150	EMPLOYER SOCIAL SECURITY	3,016	4,100	4,100	4,600	4,600
202-483-7160	WORKERS' COMPENSATION INS.	81	200	200	200	200
202-483-7170	HEALTH CARE	19,364	23,100	23,100	23,100	23,100
202-483-7190	PENSION	5,898	8,000	8,000	9,000	9,000
202-483-9470	AUTO EXPENSE	764	500	500	500	500
202-483-9550	MISCELLANEOUS EXPENSE	1,835	-	2,000	-	-
202-483-9560	DUES & SUBSCRIPTIONS	-	1,000	1,000	500	500
202-483-9570	PROFESSIONAL DEVELOPMENT	125	-	-	1,000	1,000
Totals for Dept 483-STREET ADMINISTRATION		\$ 71,607	\$ 90,500	\$ 75,900	\$ 98,900	\$ 98,900
Dept 965-TRANSFERS TO OTHER FUNDS						
202-965-9900	TRANSFER TO DEBT SERVICE FUND	\$ 278,070	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Totals for Dept 965-TRANSFERS TO OTHER FUNDS		\$ 278,070	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
TOTAL APPROPRIATIONS		\$ 1,132,973	\$ 942,500	\$ 945,600	\$ 1,948,100	\$ 1,948,100
NET OF REVENUES/APPROPRIATIONS - FUND 202		\$ (216,647)	\$ -	\$ -	\$ (172,600)	\$ (172,600)
BEGINNING FUND BALANCE		778,512	561,865	561,865	561,865	561,865
ENDING FUND BALANCE		\$ 561,865	\$ 561,865	\$ 561,865	\$ 389,265	\$ 389,265

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

203 LOCAL STREET FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 245,511	\$ 224,740	\$ 273,049	\$ 1,394,300	\$ 223,900	\$ 251,200	\$ 251,200
Expenditures	828,018	693,639	567,928	1,670,800	1,524,200	1,085,500	1,085,500
Revenues over (under) expenditures	(582,507)	(468,899)	(294,879)	(276,500)	(1,300,300)	(834,300)	(834,300)
Transfers in	626,000	528,496	284,786	151,500	1,126,600	738,700	738,700
Transfers out	-	-	-	-	-	-	-
Changes in fund balance	43,493	59,597	(10,093)	(125,000)	(173,700)	(95,600)	(95,600)
Beginning fund balance	535,931	579,424	639,021	628,928	628,928	455,228	455,228
Ending fund balance	\$ 579,424	\$ 639,021	\$ 628,928	\$ 503,928	\$ 455,228	\$ 359,628	\$ 359,628
Fund balance as a % of expenditures	69.98%	92.13%	110.74%	30.16%	29.87%	33.13%	33.13%
Fund balance							
Nonspendable							
Inventory	\$ 8,848	\$ 9,716	\$ 9,995	\$ -	\$ -	\$ -	\$ -
Prepays	921	-	1,203	-	-	-	-
Committed	-	-	-	-	-	-	-
Restricted							
Streets	569,655	629,305	617,730	503,928	455,228	359,628	359,628
Fund balance - Unassigned	\$ -	\$ -	\$ -				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

LOCAL STREET FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
PROPERTY TAX REVENUE	\$ -	\$ 1,171,000	\$ -	\$ -	\$ -
INTERGOVERNMENT PROGRAMS	270,875	222,300	222,300	250,000	250,000
INTEREST AND RENTS	2,174	1,000	1,600	1,200	1,200
TOTAL REVENUES	<u>273,049</u>	<u>1,394,300</u>	<u>223,900</u>	<u>251,200</u>	<u>251,200</u>
<u>EXPENDITURES</u>					
ENGINEERING	47,793	62,100	47,100	67,100	67,100
STREET CONSTRUCTION	8,281	896,000	999,300	503,000	503,000
ROUTINE MAINTENANCE	234,074	397,500	200,000	190,500	190,500
TRAFFIC SERVICES	12,591	12,600	26,800	7,700	7,700
WINTER MAINTENANCE	195,582	213,100	178,100	219,800	219,800
STREET ADMINISTRATION	69,607	89,500	72,900	97,400	97,400
TOTAL EXPENDITURES	<u>567,928</u>	<u>1,670,800</u>	<u>1,524,200</u>	<u>1,085,500</u>	<u>1,085,500</u>
REVENUES OVER (UNDER) EXPENDITURES	(294,879)	(276,500)	(1,300,300)	(834,300)	(834,300)
TRANSFERS FROM OTHER FUNDS	284,786	151,500	1,126,600	738,700	738,700
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(10,093)	(125,000)	(173,700)	(95,600)	(95,600)
BEGINNING FUND BALANCE	<u>639,021</u>	<u>628,928</u>	<u>628,928</u>	<u>455,228</u>	<u>455,228</u>
ENDING FUND BALANCE	<u>\$ 628,928</u>	<u>\$ 503,928</u>	<u>\$ 455,228</u>	<u>\$ 359,628</u>	<u>\$ 359,628</u>

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

203 LOCAL STREET FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 400-CITY TAXES & PENALTIES						
203-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ -	\$ 1,170,000	\$ -	\$ -	\$ -
203-400-4450	INTEREST & PENALTIES ON TAX	-	1,000	-	-	-
Totals for Dept 400-CITY TAXES & PENALTIES		\$ -	\$ 1,171,000	\$ -	\$ -	\$ -
Dept 539-INTERGOVERNMENT REVENUES						
203-539-5470	MONIES RECEIVED FROM STATE	\$ 270,875	\$ 222,300	\$ 222,300	\$ 250,000	\$ 250,000
Totals for Dept 539-INTERGOVERNMENT REVENUES		\$ 270,875	\$ 222,300	\$ 222,300	\$ 250,000	\$ 250,000
Dept 664-INTEREST AND RENTS						
203-664-6650	INTEREST ON INVESTMENTS	\$ 2,174	\$ 1,000	\$ 1,600	\$ 1,200	\$ 1,200
Totals for Dept 664-INTEREST AND RENTS		\$ 2,174	\$ 1,000	\$ 1,600	\$ 1,200	\$ 1,200
Dept 699-OPERATING TRANSFERS IN						
203-699-6810	TRANSFER FROM GENERAL FUND	\$ 280,000	\$ 76,500	\$ 127,300	\$ 235,700	\$ 235,700
203-699-6870	TRANS FROM SPEC ASSESS FUND	4,786	-	-	-	-
203-699-6950	TRANS FROM GF FOR PROJECTS	-	75,000	-	-	-
203-699-6950	TRANS FROM MUNICIPAL STREET FUND	-	-	999,300	503,000	503,000
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 284,786	\$ 151,500	\$ 1,126,600	\$ 738,700	\$ 738,700
TOTAL ESTIMATED REVENUES		\$ 557,835	\$ 1,545,800	\$ 1,350,500	\$ 989,900	\$ 989,900

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

203 LOCAL STREET FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 447-CITY ENGINEERING						
203-447-7060	SALARIES & WAGES - PERMANENT	\$ 25,847	\$ 32,000	\$ 16,000	\$ 34,700	\$ 34,700
203-447-7090	SALARIES & WAGES - OVERTIME	1,151	3,000	3,000	3,000	3,000
203-447-7150	EMPLOYER SOCIAL SECURITY	1,962	2,700	2,200	2,900	2,900
203-447-7160	WORKERS' COMPENSATION INS.	602	900	900	1,000	1,000
203-447-7170	HEALTH CARE	11,953	15,800	15,800	15,800	15,800
203-447-7190	PENSION	4,032	5,200	5,200	5,700	5,700
203-447-7400	OPERATING SUPPLIES	369	600	600	600	600
203-447-8010	CONTRACTUAL SERVICES	-	500	500	500	500
203-447-9470	AUTO EXPENSE	598	500	2,000	2,000	2,000
203-447-9550	MISCELLANEOUS EXPENSE	882	300	300	300	300
203-447-9570	PROFESSIONAL DEVELOPMENT	397	600	600	600	600
Totals for Dept 447-CITY ENGINEERING		\$ 47,793	\$ 62,100	\$ 47,100	\$ 67,100	\$ 67,100
Dept 451-STREET CONSTRUCTION						
203-451-9730	STREET CONSTRUCTION EXPENSE	\$ 8,281	\$ 896,000	\$ 999,300	\$ 503,000	\$ 503,000
Totals for Dept 451-STREET CONSTRUCTION		\$ 8,281	\$ 896,000	\$ 999,300	\$ 503,000	\$ 503,000
Dept 463-ROUTINE MAINTENANCE						
203-463-7060	SALARIES & WAGES - PERMANENT	\$ 44,108	\$ 40,300	\$ 45,300	\$ 41,700	\$ 41,700
203-463-7070	SALARIES & WAGES - PART TIME/TEMP	1,058	-	8,000	6,000	6,000
203-463-7090	SALARIES & WAGES - OVERTIME	736	1,500	1,500	1,500	1,500
203-463-7150	EMPLOYER SOCIAL SECURITY	3,468	3,200	4,300	3,800	3,800
203-463-7160	WORKERS' COMPENSATION INS.	749	1,100	1,100	1,300	1,300
203-463-7170	HEALTH CARE	21,800	25,000	25,000	25,000	25,000
203-463-7190	PENSION	2,827	2,400	2,400	2,800	2,800
203-463-7400	OPERATING SUPPLIES	21,204	26,500	30,900	31,900	31,900
203-463-8010	CONTRACTUAL SERVICES	25,303	67,000	48,500	49,000	49,000
203-463-8200	STORM WATER PERMITS	-	5,000	-	-	-
203-463-9300	REPAIRS & MAINTENANCE	-	500	-	500	500
203-463-9350	SIDEWALK REPLACEMENT	97,406	200,000	3,000	-	-
203-463-9470	AUTO EXPENSE	15,415	25,000	25,000	25,000	25,000
203-463-9700	CAPITAL EXPENDITURES	-	-	-	2,000	2,000
203-463-9701	SMALL CAPITAL EXP	-	-	5,000	-	-
Totals for Dept 463-ROUTINE MAINTENANCE		\$ 234,074	\$ 397,500	\$ 200,000	\$ 190,500	\$ 190,500

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

203 LOCAL STREET FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 474-TRAFFIC SERVICES						
203-474-7060	SALARIES & WAGES - PERMANENT	\$ 5,173	\$ 2,300	\$ 5,000	\$ 2,400	\$ 2,400
203-474-7090	SALARIES & WAGES - OVERTIME	1,037	500	500	500	500
203-474-7150	EMPLOYER SOCIAL SECURITY	465	300	300	300	300
203-474-7160	WORKERS' COMPENSATION INS.	37	100	100	100	100
203-474-7170	HEALTH CARE	3,513	4,200	4,200	4,200	4,200
203-474-7190	PENSION	363	200	200	200	200
203-474-7400	OPERATING SUPPLIES	2,003	5,000	5,000	-	-
203-474-8010	CONTRACTUAL SERVICES	-	-	11,500	-	-
Totals for Dept 474-TRAFFIC SERVICES		\$ 12,591	\$ 12,600	\$ 26,800	\$ 7,700	\$ 7,700
Dept 478-WINTER MAINTENANCE						
203-478-7060	SALARIES & WAGES - PERMANENT	\$ 43,509	\$ 60,600	\$ 40,000	\$ 62,800	\$ 62,800
203-478-7090	SALARIES & WAGES - OVERTIME	6,598	14,000	5,000	14,000	14,000
203-478-7150	EMPLOYER SOCIAL SECURITY	3,729	5,800	5,700	5,900	5,900
203-478-7160	WORKERS' COMPENSATION INS.	1,468	2,000	2,000	2,500	2,500
203-478-7170	HEALTH CARE	16,926	27,300	27,300	27,300	27,300
203-478-7190	PENSION	3,375	4,200	4,200	5,100	5,100
203-478-7400	OPERATING SUPPLIES	42,816	44,200	38,900	47,200	47,200
203-478-8010	CONTRACTUAL SERVICES	475	-	-	-	-
203-478-9470	AUTO EXPENSE	67,351	55,000	55,000	55,000	55,000
203-478-9700	CAPITAL EXPENDITURES	5,250	-	-	-	-
203-478-9701	SMALL CAPITAL	4,085	-	-	-	-
Totals for Dept 478-WINTER MAINTENANCE		\$ 195,582	\$ 213,100	\$ 178,100	\$ 219,800	\$ 219,800

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

203 LOCAL STREET FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 483-STREET ADMINISTRATION						
203-483-7060	SALARIES & WAGES - PERMANENT	\$ 40,518	\$ 51,600	\$ 35,000	\$ 58,000	\$ 58,000
203-483-7090	SALARIES & WAGES - OVERTIME	-	2,000	2,000	2,000	2,000
203-483-7150	EMPLOYER SOCIAL SECURITY	3,015	4,100	4,100	4,600	4,600
203-483-7160	WORKERS' COMPENSATION INS.	81	200	200	200	200
203-483-7170	HEALTH CARE	19,363	23,100	23,100	23,100	23,100
203-483-7190	PENSION	5,897	8,000	8,000	9,000	9,000
203-483-9470	AUTO EXPENSE	733	500	500	500	500
Totals for Dept 483-STREET ADMINISTRATION		\$ 69,607	\$ 89,500	\$ 72,900	\$ 97,400	\$ 97,400
TOTAL APPROPRIATIONS		\$ 567,928	\$ 1,670,800	\$ 1,524,200	\$ 1,085,500	\$ 1,085,500
NET OF REVENUES/APPROPRIATIONS - FUND 203		\$ (10,093)	\$ (125,000)	\$ (173,700)	\$ (95,600)	\$ (95,600)
BEGINNING FUND BALANCE		639,021	628,928	628,928	455,228	455,228
ENDING FUND BALANCE		\$ 628,928	\$ 503,928	\$ 455,228	\$ 359,628	\$ 359,628

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

204 MUNICIPAL STREET FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 1,226,300	\$ 1,241,500	\$ 1,241,500
Expenditures	-	-	-	-	349,000	373,300	373,300
Revenues over (under) expenditures	-	-	-	-	877,300	868,200	868,200
Transfers in	-	-	-	-	122,000	664,300	664,300
Transfers out	-	-	-	-	(999,300)	(1,532,500)	(1,532,500)
Changes in fund balance	-	-	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Fund balance as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fund balance							
Nonspendable							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepays	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Restricted							
Streets	-	-	-	-	-	-	-
Fund balance - Unassigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

MUNICIPAL STREET FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
PROPERTY TAX REVENUE	\$ -	\$ -	\$ 1,226,300	\$ 1,241,000	\$ 1,241,000
INTEREST AND RENTS	-	-	-	500	500
TOTAL REVENUES	-	-	1,226,300	1,241,500	1,241,500
<u>EXPENDITURES</u>					
SIDEWALKS	-	-	225,000	200,000	200,000
STORM DRAINS	-	-	124,000	110,000	110,000
STREET LIGHTING	-	-	-	63,300	63,300
TOTAL EXPENDITURES	-	-	349,000	373,300	373,300
REVENUES OVER (UNDER) EXPENDITURES	-	-	877,300	868,200	868,200
TRANSFERS FROM OTHER FUNDS	-	-	122,000	664,300	664,300
TRANSFERS TO OTHER FUNDS	-	-	(999,300)	(1,532,500)	(1,532,500)
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

204 MUNICIPAL STREET FUND REVENUES						
GL NUMBER	DESCRIPTION	14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
Dept 400-CITY TAXES & PENALTIES						
204-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ -	\$ -	\$ 1,224,900	\$ 1,240,000	\$ 1,240,000
204-400-4450	INTEREST & PENALTIES ON TAX	-	-	1,400	1,000	1,000
Totals for Dept 400-CITY TAXES & PENALTIES		\$ -	\$ -	\$ 1,226,300	\$ 1,241,000	\$ 1,241,000
 Dept 664-INTEREST AND RENTS						
204-664-6650	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ 500	\$ 500
Totals for Dept 664-INTEREST AND RENTS		\$ -	\$ -	\$ -	\$ 500	\$ 500
 Dept 699-OPERATING TRANSFERS IN						
204-699-6950	TRANS FROM GF FOR PROJECTS	\$ -	\$ -	\$ 122,000	\$ 664,300	\$ 664,300
Totals for Dept 699-OPERATING TRANSFERS IN		\$ -	\$ -	\$ 122,000	\$ 664,300	\$ 664,300
 TOTAL ESTIMATED REVENUES		 \$ -	 \$ -	 \$ 1,348,300	 \$ 1,905,800	 \$ 1,905,800

CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET

204 MUNICIPAL STREET FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 444-SIDEWALKS						
204-444-9350	SIDEWALKS	\$ -	\$ -	\$ 225,000	\$ 200,000	\$ 200,000
Totals for Dept 447-SIDEWALKS		-	-	\$ 225,000	\$ 200,000	\$ 200,000
Dept 445-DRAINS (PUBLIC PURPOSE)						
204-445-8010	STORM SEWER EXPENDITURES	\$ -	\$ -	\$ 124,000	\$ 100,000	\$ 100,000
204-445-8200	STORM SEWER PERMITS	-	-	-	10,000	10,000
Totals for Dept 445-STORM DRAINS (PUBLIC PURPOSE)		\$ -	\$ -	\$ 124,000	\$ 110,000	\$ 110,000
Dept 448-STREET LIGHTING						
204-448-9700	CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 63,300	\$ 63,300
Totals for Dept 451-STREET CONSTRUCTION		-	-	-	\$ 63,300	\$ 63,300
Dept 965-TRANSFER TO OTHER FUNDS						
204-965-9920	TRANSFER PROJECTS TO MAJOR STREETS	\$ -	\$ -	\$ -	\$ 1,029,500	\$ 1,029,500
204-965-9930	TRANSFER PROJECTS TO LOCAL STREETS	-	-	999,300	503,000	503,000
Totals for Dept 965-TRANSFER TO OTHER FUNDS		\$ -	\$ -	\$ 999,300	\$ 1,532,500	\$ 1,532,500
TOTAL APPROPRIATIONS		\$ -	\$ -	\$ 1,348,300	\$ 1,905,800	\$ 1,905,800
NET OF REVENUES/APPROPRIATIONS - FUND 204		\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE		-	-	-	-	-
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -

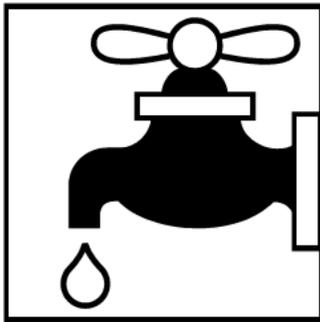
CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION

FUND: WATER & SEWER

FUND NO.: 592

Budget Issues: City staff recommended we commit more funds to the repair and replacement of water and sewer infrastructure. The City will raise an additional \$400,000 through a rate increase to pay for the proposed projects outline in the Capital Improvement Program. Attached to this document is a fact sheet related to the proposed increase.

Total revenues budgeted for the Water and Sewer Fund are \$4,225,000 which is \$606,000 more than budgeted the previous fiscal year due to a change in the proposed rates. In addition, a federal grant of \$150,000 has been included for sewer line televising.



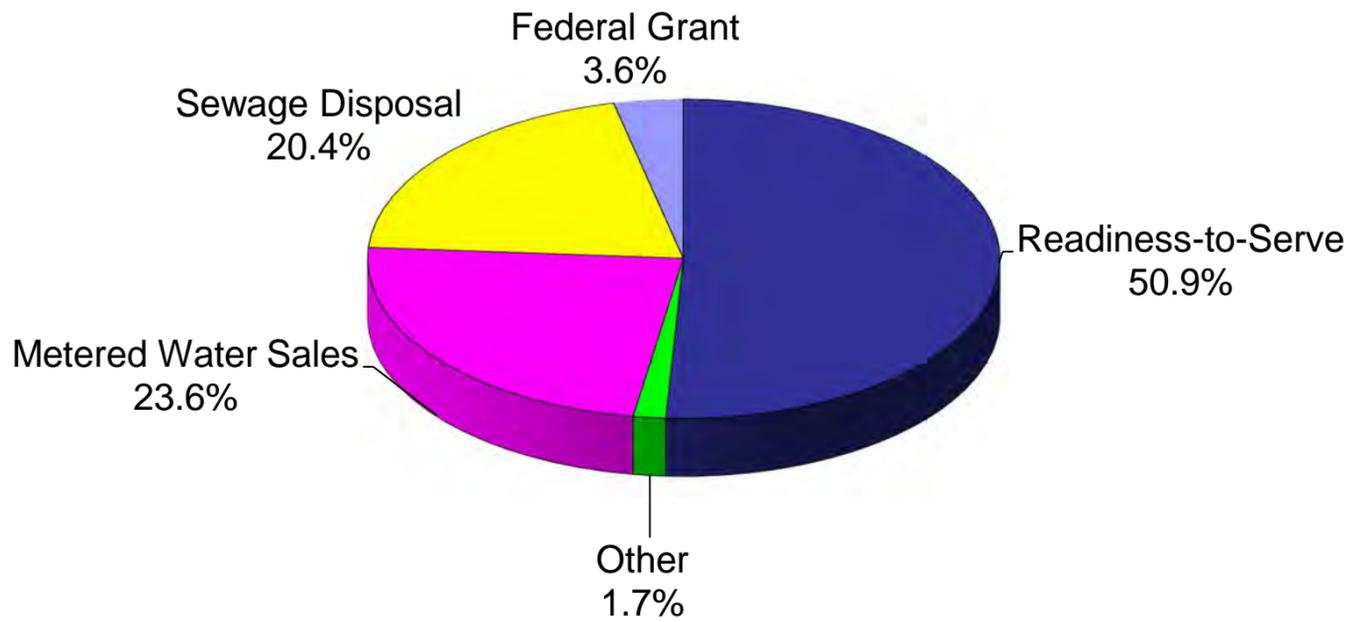
Fixed Readiness-to-Serve (RTS) Rates are charged to all customers for operations and for the maintenance, repair and replacement of the water and sewer infrastructure. The proposed monthly rates will raise the RTS rate from \$31.67 to \$36.00 for residential and will proportionally increase the RTS rates for commercial. In addition, the proposed rates will raise the RTS premium for each 1,000 gallons over 7,000 gallons from \$2.50 to \$3.00 for residential properties and add a premium of \$3.00 per 1,000 gallons for commercial properties using over 500,000 gallons.

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

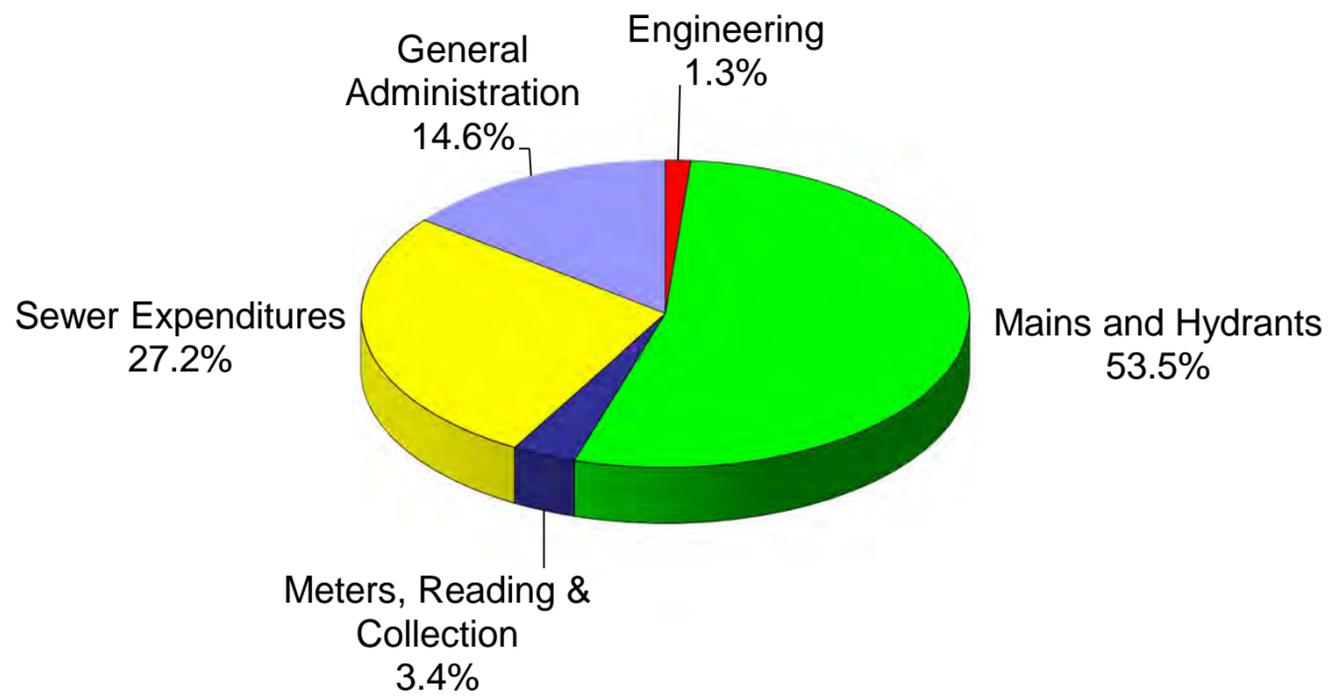
Total budgeted expenses for the Water and Sewer Fund are \$4,820,400 which is \$631,200 more than the previous fiscal year. The increase is mainly due to capital projects due to the proposed rate increases.

The ending cash balance is projected to be \$515,600 at June 30, 2017. This balance is needed to fund emergency system repairs and future capital projects.

Water and Sewer Fund Revenues
\$4,225,000



Water and Sewer Fund Expenditures
\$4,820,400





LEAD: THE FACTS

What you need to know in East Grand Rapids

1

WHAT WAS LEAD USED FOR IN MY HOME OR BUSINESS?

Lead is a naturally occurring metal that was used regularly in a number of industrial capacities for most of the 20th century. It was used as a component of paint, piping (including drinking water service lines), solder and brass.

2

WHEN WERE LEAD SERVICES INSTALLED IN THE DRINKING WATER SYSTEM?

According to the Michigan Rural Water Association, lead services were installed into the 1930's when they were phased out. Because some contractors and plumbers had excess inventories, it is possible that lead services were installed in both municipal and residential water line services up to the 1960's.

3

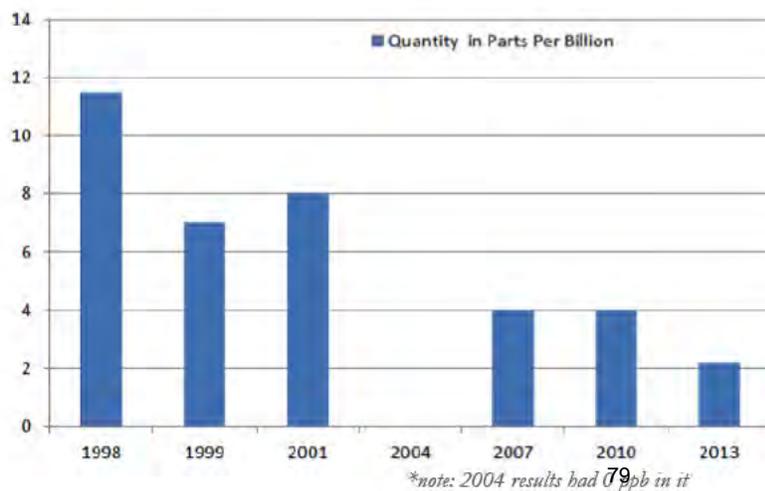
ARE WATER MAINS MADE OF LEAD?

No. Water mains in East consist of cast and ductile iron.

4

WHAT ARE THE LEAD LEVELS IN THE EAST GRAND RAPIDS WATER SYSTEM?

In 1994 the City of Grand Rapids (East's source of drinking water) began treating water with phosphates, an anti-corrosive additive that coats the interior of pipes. This coating creates a barrier that protects pipes from corroding and leaching lead or copper into the water supply. Over time, lead in drinking water has dramatically decreased due to this treatment. The federal maximum limit for drinking water for lead is 15 parts per billion (ppb). In 1998 East Grand Rapids tested at 11.5ppb. After years of treatment with phosphates to coat pipes, the lead tests conducted in 2013 show that lead levels were down to 2.2 ppb.



I'M WORRIED ABOUT LEAD IN MY HOME.

General Lead Concerns

Kent County Health Department, Environmental Health Services: 616.632.6900

For concerns about older homes and lead paint

Healthy Homes Coalition: 616.241.3300

Water Quality Testing

Michigan Department of Environmental Quality:
www.michigan.gov/deq

There are also several private laboratories in the Grand Rapids area that are DEQ certified that can test water samples:

ALS Laboratory Group: 616.399.6070

Prein and Newhof: 616.364.7600

TriMatrix Laboratories: 616.975.4500



Lead service with coated layer from phosphate treatment

LEAD: THE FACTS

What you need to know in East Grand Rapids



THE CITY TAKES EVERY MEASURE TO ENSURE YOUR WATER IS SAFE!

5

ARE RESIDENTS NOTIFIED WHAT'S IN THE DRINKING WATER?

The City mails a consumer confidence report (CCR) every year to property owners. The CCR is sent out in the spring and notes all testing results and parameters for water quality. This can also be found on the East Grand Rapids website.

6

WHO IS RESPONSIBLE FOR WATER SERVICES AND WHEN ARE THEY REPLACED?

The City is responsible for water services from the water main to the shut off/curb stop located near the property line. Property owners are responsible for the service from the shut off/curb stop to the home. The City replaces water services if/when there is a leak or when a water main is replaced.

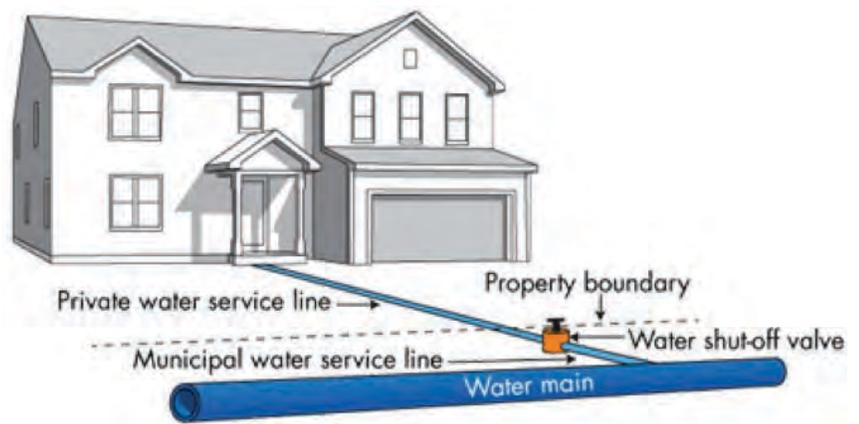
7

IF THE LEAD SERVICE IS REPLACED, DOES THIS MEAN THERE IS NO POSSIBILITY OF LEAD IN MY WATER?

There are three components to lead piping as it relates to a property:

- The City portion of the service from the main to the shut off/curb stop
- The property owner's portion from the shut off/curb stop to the water meter
- The interior plumbing in the home

If any of these portions of plumbing contain lead pipe or lead solder, there is potential for the presence of lead. If the City replaces a lead service through maintenance or a project, it is possible that the property owner's portion of a service is still lead. Lead solder was used until 1988 for internal pipe plumbing. With excess lead solder in the market, it is possible that it could have been used into the early 1990's. Unless all of these areas of plumbing are addressed, it cannot be guaranteed that there is no presence of lead in the drinking water of a home or business. As noted, the coating of pipes with phosphates as part of the water treatment process helps protect against any of these sections of piping that may contain lead.



8

WHAT SOURCE OF LEAD CONTAMINATION IS GREATEST WHEN IT COMES TO LEAD AND MY PROPERTY/HOME?

According to the EPA, lead paint and contaminated dust and soil are the leading household sources of lead exposure.

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

592 WATER/SEWER FUND

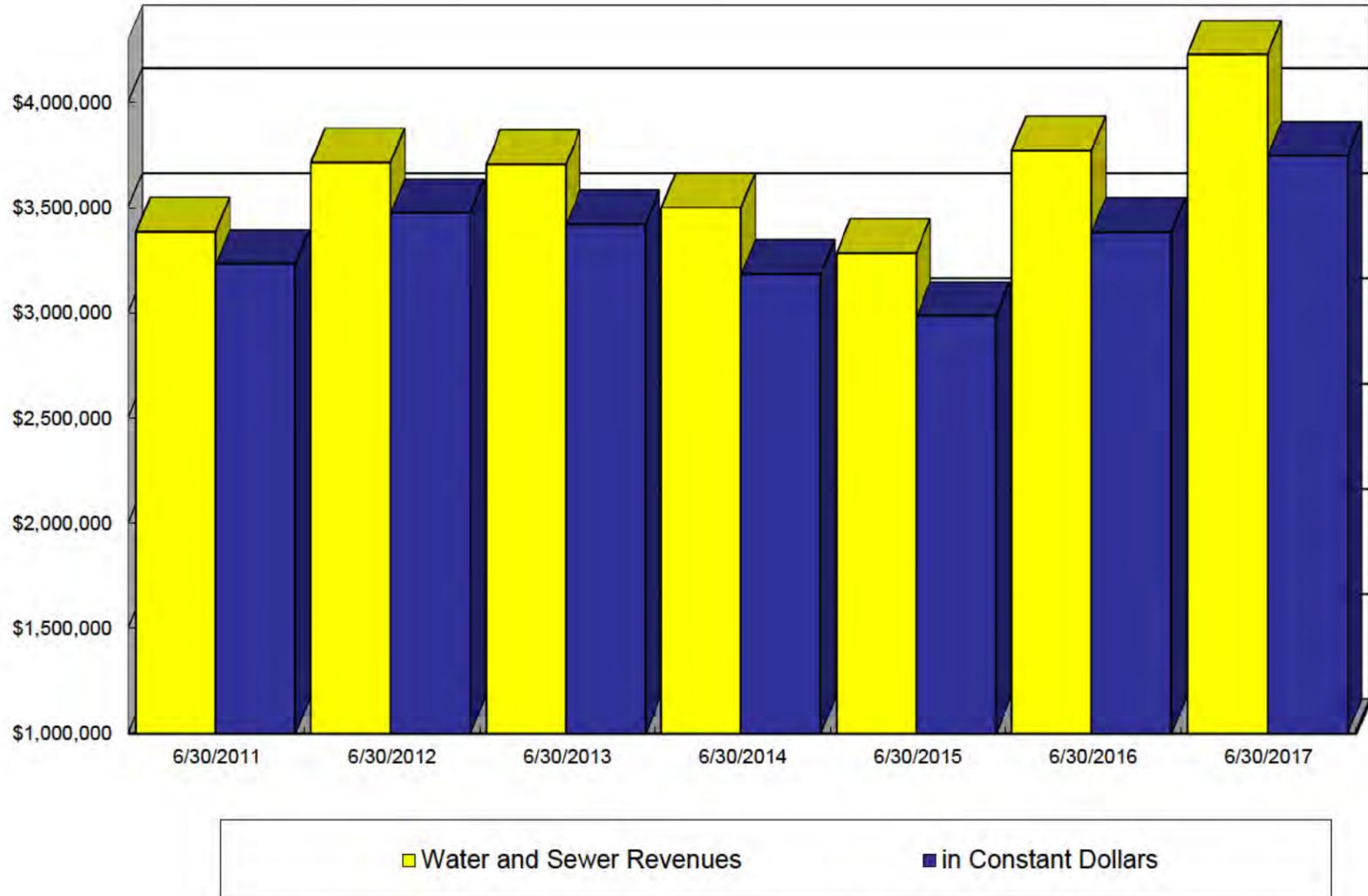
Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 3,702,599	\$ 3,497,447	\$ 3,281,559	\$ 3,619,000	\$ 3,770,200	\$ 4,225,000	\$ 4,225,000
Expenses	<u>3,048,784</u>	<u>3,116,570</u>	<u>3,100,041</u>	<u>4,189,200</u>	<u>4,352,300</u>	<u>4,820,400</u>	<u>4,820,400</u>
Revenues over (under) expenses	653,815	380,877	181,518	(570,200)	(582,100)	(595,400)	(595,400)
Transaction included (excluded) above							
Depreciation/amortization	467,282	466,093	481,717	467,000	467,000	497,000	497,000
Capital asset purchases	(945,894)	(342,437)	(270,668)	-	-	-	-
Bond principal payments	(141,135)	(146,245)	(104,034)	(105,000)	(105,000)	(40,000)	(40,000)
Change in operating assets & liabilities	<u>10,300</u>	<u>(23,564)</u>	<u>317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other transactions	<u>(609,447)</u>	<u>(46,153)</u>	<u>107,332</u>	<u>362,000</u>	<u>362,000</u>	<u>457,000</u>	<u>457,000</u>
Changes in cash & investments	44,368	334,724	288,850	(208,200)	(220,100)	(138,400)	(138,400)
Beginning cash & investments	<u>206,118</u>	<u>250,486</u>	<u>585,210</u>	<u>874,060</u>	<u>874,060</u>	<u>653,960</u>	<u>653,960</u>
Ending cash & investments (estimated)	<u>\$ 250,486</u>	<u>\$ 585,210</u>	<u>\$ 874,060</u>	<u>\$ 665,860</u>	<u>\$ 653,960</u>	<u>\$ 515,560</u>	<u>\$ 515,560</u>
Cash and investments as a % of expenses	8.22%	18.78%	28.20%	15.89%	15.03%	10.70%	10.70%

CITY OF EAST GRAND RAPIDS

WATER/SEWER FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
CHARGES FOR CURRENT SERVICES	\$ 3,223,335	\$ 3,558,000	\$ 3,558,000	\$ 4,013,000	\$ 4,013,000
FEDERAL GRANT	-	-	150,000	150,000	150,000
FINES AND FORFEITS	56,590	60,000	60,000	60,000	60,000
INTEREST AND RENTS	1,634	1,000	2,200	2,000	2,000
TOTAL REVENUES	<u>3,281,559</u>	<u>3,619,000</u>	<u>3,770,200</u>	<u>4,225,000</u>	<u>4,225,000</u>
<u>EXPENSES</u>					
ENGINEERING	46,365	61,700	45,700	65,000	65,000
MAINS AND HYDRANTS	1,287,663	1,507,200	1,860,000	2,578,300	2,578,300
METERS	63,841	77,500	77,800	80,800	80,800
METER READING AND COLLECTING	78,450	83,300	83,300	83,200	83,200
SEWER EXPENDITURES	906,528	1,810,000	1,636,000	1,310,600	1,310,600
GENERAL ADMINISTRATION	717,194	649,500	649,500	702,500	702,500
TOTAL EXPENSES	<u>3,100,041</u>	<u>4,189,200</u>	<u>4,352,300</u>	<u>4,820,400</u>	<u>4,820,400</u>
REVENUES OVER (UNDER) EXPENSES	181,518	(570,200)	(582,100)	(595,400)	(595,400)
<u>TRANSACTIONS INCLUDED (EXCLUDED ABOVE)</u>					
DEPRECIATION/AMORTIZATION	481,717	467,000	467,000	497,000	497,000
CAPITAL ASSET PURCHASES	(270,668)	-	-	-	-
BOND PRINCIPAL PAYMENTS	(104,034)	(105,000)	(105,000)	(40,000)	(40,000)
CHANGE IN OPERATING ASSETS & LIAB.	317	-	-	-	-
TOTAL OTHER TRANSACTIONS	<u>107,332</u>	<u>362,000</u>	<u>362,000</u>	<u>457,000</u>	<u>457,000</u>
CHANGE IN CASH & INVESTMENTS	288,850	(208,200)	(220,100)	(138,400)	(138,400)
BEGINNING CASH & INVESTMENTS	<u>585,210</u>	<u>874,060</u>	<u>874,060</u>	<u>653,960</u>	<u>653,960</u>
ENDING CASH & INVESTMENTS	<u>\$ 874,060</u>	<u>\$ 665,860</u>	<u>\$ 653,960</u>	<u>\$ 515,560</u>	<u>\$ 515,560</u>

Revenues Water and Sewer Fund



Fiscal Year Ended	Audit 6/30/2011	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Proposed 6/30/2016	Budget 6/30/2017
W&S Revenues	\$3,384,300	\$3,710,465	\$3,702,599	\$3,497,447	\$3,281,559	\$3,770,200	\$4,225,000
W&S Revenues in Constant Dollars	\$3,229,390	\$3,472,065	\$3,417,856	\$3,180,848	\$2,981,287	\$3,382,555	\$3,743,963

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

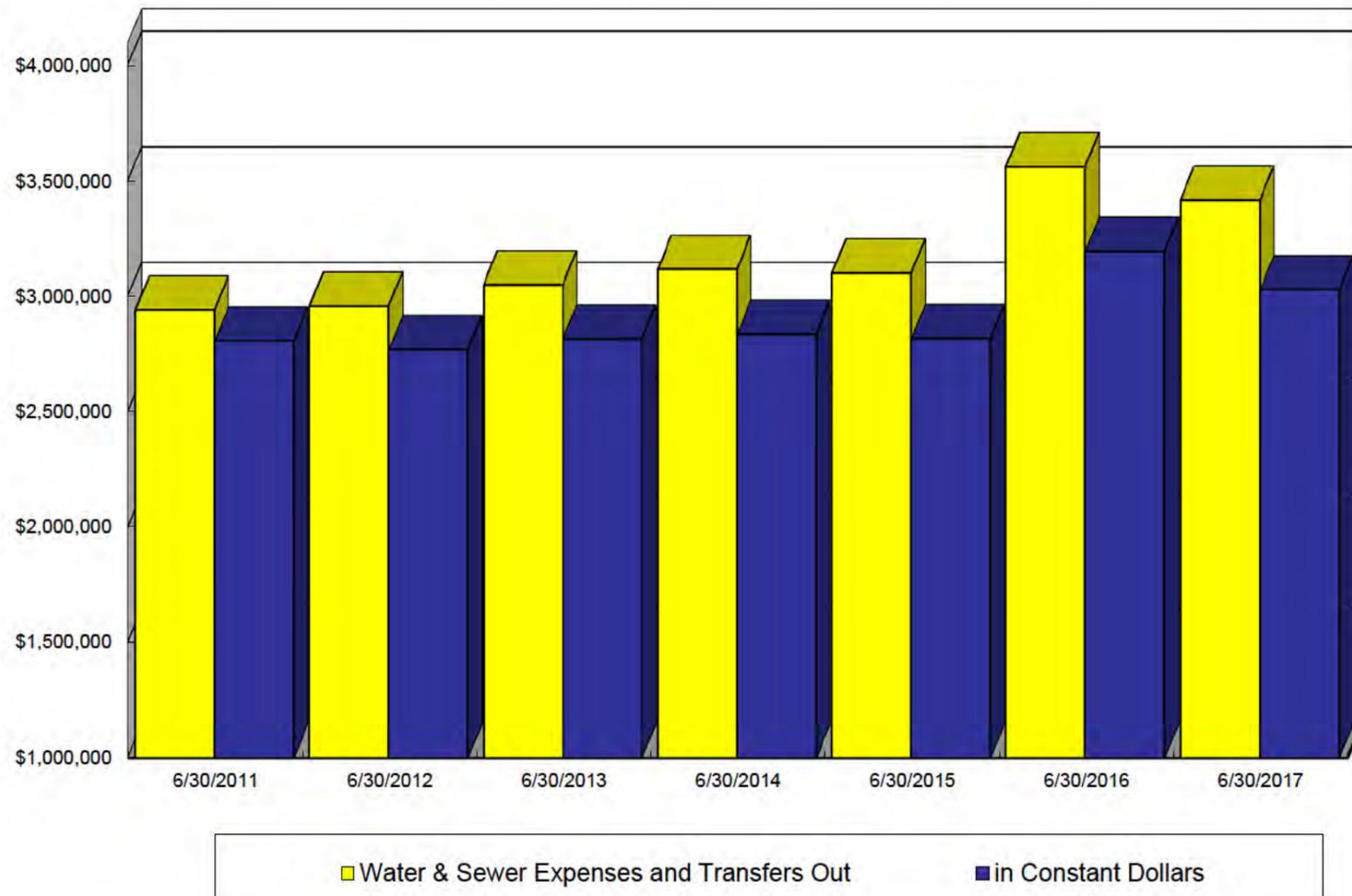
Formula: Water and sewer operating revenues in constant dollars.

Description: Water and Sewer Fund revenues in constant dollars should remain relatively consistent provided the number of users has not substantially changed. The City does not have many changes in the number of users from year to year.

Analysis: There will be some fluctuation given a wet/cool summer versus a hot/dry summer. There is a proposed increase that has been factored into FYE 06/30/2017 as shown in subsequent graphs.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

Expenses and Transfers Out Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Water & Sewer Expenses & Transfers out	\$2,941,200	\$2,957,057	\$3,048,785	\$3,116,570	\$3,100,041	\$3,559,800	\$3,416,000
Water & Sewer Expenses & Transfers out in Constant Dollars	\$2,806,572	\$2,767,064	\$2,814,322	\$2,834,449	\$2,816,378	\$3,193,788	\$3,027,072

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

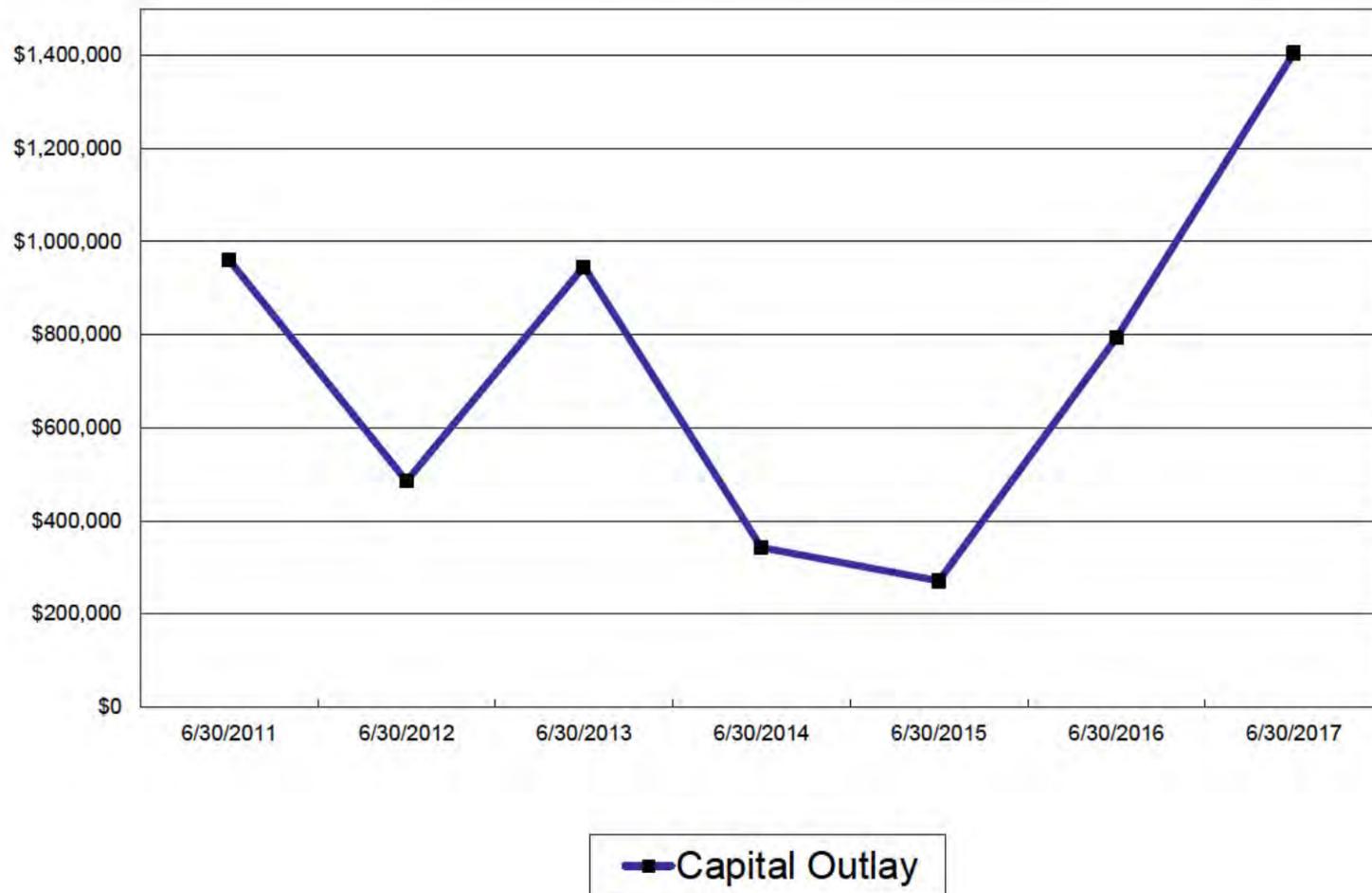
Formula: Water and sewer operating expenditures in constant dollars.

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

Analysis: Operating expenditures have held fairly constant in recent years.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

Capital Outlay Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Capital Outlay	\$960,155	\$485,444	\$945,894	\$342,437	\$270,668	\$792,500	\$1,404,400

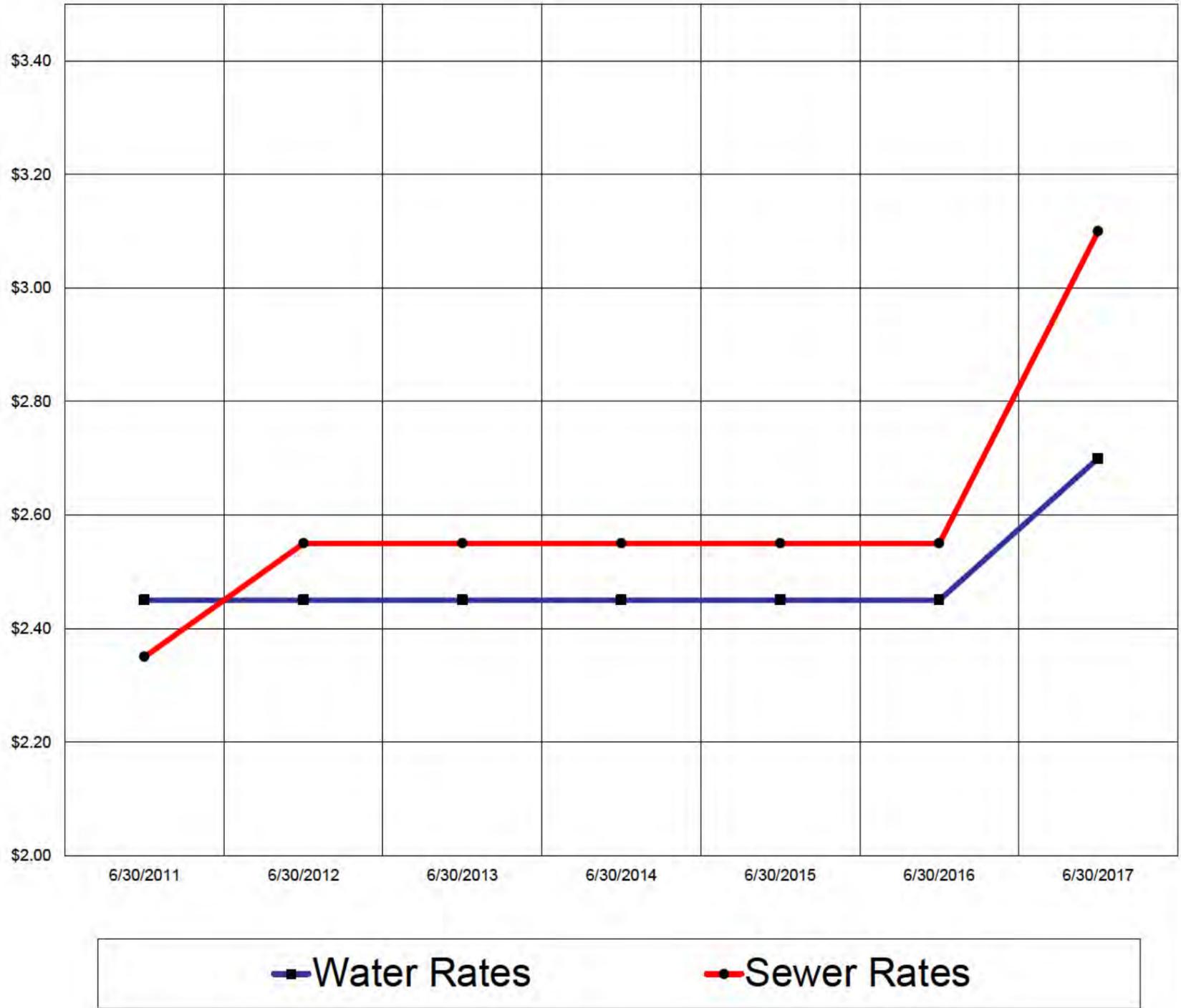
Warning Trend: A decline in capital outlay

Formula: Capital Outlay

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

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

Water and Sewer Rates per thousand gallons



	Audit	Audit	Audit	Audit	Audit	Current	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Water Rates	\$2.45	\$2.45	\$2.45	\$2.45	\$2.45	\$2.45	\$2.70
Sewer Rates	\$2.35	\$2.55	\$2.55	\$2.55	\$2.55	\$2.55	\$3.10

Readiness-To-Serve Rates



—●— Readiness-to-serve Rates

	Audit	Audit	Audit	Audit	Audit	Current	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Readiness-to-serve rates	\$16.67	\$18.67	\$31.67	\$31.67	\$31.67	\$31.67	\$36.00

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

592 WATER & SEWER FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	16-17 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 539-INTERGOVERNMENT REVENUES						
592-539-5520	FEDERAL GRANT	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Totals for Dept 539-INTERGOVERNMENT REVENUES		\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Dept 600-CHARGES FOR CURRENT SERVICES						
592-600-6400	WATER READINESS	\$ 1,755,813	\$ 1,860,000	\$ 1,860,000	\$ 2,150,000	\$ 2,150,000
592-600-6420	METERED WATER SALES	791,694	965,000	965,000	995,000	995,000
592-600-6460	SEWAGE DISPOSAL CHARGES	665,291	725,000	725,000	860,000	860,000
592-600-6470	WATER TAP & METER REVENUE	4,900	4,000	4,000	4,000	4,000
592-600-6540	MISCELLANEOUS REVENUE	5,637	4,000	4,000	4,000	4,000
Totals for Dept 600-CHARGES FOR CURRENT SERVICES		\$ 3,223,335	\$ 3,558,000	\$ 3,558,000	\$ 4,013,000	\$ 4,013,000
Dept 655-FINES AND FORFEITS						
592-655-6570	PENALTIES & INTEREST	\$ 56,590	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Totals for Dept 655-FINES AND FORFEITS		\$ 56,590	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Dept 664-INTEREST AND RENTS						
592-664-6650	INTEREST ON INVESTMENTS	\$ 1,634	\$ 1,000	\$ 2,200	\$ 2,000	\$ 2,000
Totals for Dept 664-INTEREST AND RENTS		\$ 1,634	\$ 1,000	\$ 2,200	\$ 2,000	\$ 2,000
TOTAL ESTIMATED REVENUES		\$ 3,281,559	\$ 3,619,000	\$ 3,770,200	\$ 4,225,000	\$ 4,225,000

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 447-CITY ENGINEERING						
592-447-7060	SALARIES & WAGES - PERMANENT	\$ 25,838	\$ 31,500	\$ 16,000	\$ 34,200	\$ 34,200
592-447-7090	SALARIES & WAGES - OVERTIME	1,150	3,000	3,000	3,000	3,000
592-447-7150	EMPLOYER SOCIAL SECURITY	1,961	2,700	2,200	2,800	2,800
592-447-7160	WORKERS' COMPENSATION INS.	76	100	100	200	200
592-447-7170	HEALTH CARE	11,949	15,800	15,800	15,800	15,800
592-447-7190	PENSION	4,030	5,200	5,200	5,600	5,600
592-447-7400	OPERATING SUPPLIES	764	800	800	800	800
592-447-8010	CONTRACTUAL SERVICES	-	1,500	1,500	1,500	1,500
592-447-9470	AUTO EXPENSE	597	500	500	500	500
592-447-9570	PROFESSIONAL DEVELOPMENT	-	600	600	600	600
Totals for Dept 447-CITY ENGINEERING		\$ 46,365	\$ 61,700	\$ 45,700	\$ 65,000	\$ 65,000
Dept 542-MAINS AND HYDRANTS						
592-542-7040	ON-CALL PAY	\$ 11,053	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
592-542-7060	SALARIES & WAGES - PERMANENT	166,679	159,700	159,700	165,400	165,400
592-542-7070	SALARIES & WAGES - PART TIME/TEMP	-	-	-	8,000	8,000
592-542-7090	SALARIES & WAGES - OVERTIME	25,455	25,000	30,000	25,000	25,000
592-542-7150	EMPLOYER SOCIAL SECURITY	15,399	15,100	14,100	15,500	15,500
592-542-7160	WORKERS' COMPENSATION INS.	1,855	2,700	2,700	3,100	3,100
592-542-7170	HEALTH CARE	88,230	89,000	89,000	89,000	89,000
592-542-7190	PENSION	14,411	10,500	10,500	12,500	12,500
592-542-7400	OPERATING SUPPLIES	69,388	75,900	79,900	82,900	82,900
592-542-8010	CONTRACTUAL SERVICES	55,552	30,000	47,800	52,500	52,500
592-542-8140	PUBLIC LIABILITY CLAIMS	-	1,000	1,000	1,000	1,000
592-542-8170	BULK SUPPLY - WATER	745,259	900,000	1,000,000	810,000	810,000
592-542-9300	REPAIRS & MAINTENANCE	-	800	800	500	500
592-542-9470	AUTO EXPENSE	82,152	90,000	90,000	90,000	90,000
592-542-9560	DUES & SUBSCRIPTIONS	1,802	2,000	3,000	2,000	2,000
592-542-9570	PROFESSIONAL DEVELOPMENT	2,958	3,000	3,000	3,000	3,000
592-542-9700	CAPITAL EXPENDITURES	5,619	86,000	303,600	1,201,400	1,201,400
592-542-9701	SMALL CAPITAL	1,851	4,000	12,400	4,000	4,000
Totals for Dept 542-MAINS AND HYDRANTS		\$ 1,287,663	\$ 1,507,200	\$ 1,860,000	\$ 2,578,300	2,578,300

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 543-METERS						
592-543-7060	SALARIES & WAGES - PERMANENT	\$ 35,436	\$ 45,200	\$ 45,200	\$ 47,700	\$ 47,700
592-543-7090	SALARIES & WAGES - OVERTIME	998	3,300	600	3,300	3,300
592-543-7150	EMPLOYER SOCIAL SECURITY	1,814	3,700	3,700	3,900	3,900
592-543-7160	WORKERS' COMPENSATION INS.	162	300	300	300	300
592-543-7170	HEALTH CARE	7,789	10,500	10,500	10,500	10,500
592-543-7190	PENSION	2,661	5,500	5,500	6,100	6,100
592-543-7400	OPERATING SUPPLIES	8,193	9,000	12,000	9,000	9,000
592-543-8010	CONTRACTUAL SERVICES	4,588	-	-	-	-
592-543-9701	SMALL CAPITAL	2,200	-	-	-	-
Totals for Dept 543-METERS		\$ 63,841	\$ 77,500	\$ 77,800	\$ 80,800	\$ 80,800
Dept 545-METER READING AND COLLECTING						
592-545-7060	SALARIES & WAGES - PERMANENT	\$ 4,223	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,200
592-545-7090	SALARIES & WAGES - OVERTIME	-	400	400	-	-
592-545-7150	EMPLOYER SOCIAL SECURITY	325	400	400	400	400
592-545-7160	WORKERS' COMPENSATION INS.	44	100	100	100	100
592-545-7170	HEALTH CARE	2,106	4,200	4,200	4,200	4,200
592-545-7190	PENSION	277	200	200	300	300
592-545-7400	OPERATING SUPPLIES	27,699	25,000	25,000	25,000	25,000
592-545-8010	CONTRACTUAL SERVICES	43,306	48,000	48,000	48,000	48,000
592-545-9470	AUTO EXPENSE	470	1,000	1,000	1,000	1,000
Totals for Dept 545-METER READING AND COLLECTING		\$ 78,450	\$ 83,300	\$ 83,300	\$ 83,200	\$ 83,200

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 550-SEWER EXPENDITURES						
592-550-7060	SALARIES & WAGES - PERMANENT	\$ 101,375	\$ 97,600	\$ 97,600	\$ 101,100	\$ 101,100
592-550-7090	SALARIES & WAGES - OVERTIME	14,926	14,000	14,000	14,000	14,000
592-550-7150	EMPLOYER SOCIAL SECURITY	8,949	8,600	8,500	8,800	8,800
592-550-7160	WORKERS' COMPENSATION INS.	800	1,200	1,200	1,400	1,400
592-550-7170	HEALTH CARE	49,278	47,300	47,300	47,300	47,300
592-550-7190	PENSION	8,282	6,300	6,300	7,600	7,600
592-550-7400	OPERATING SUPPLIES	13,915	40,500	26,200	35,500	35,500
592-550-8010	CONTRACTUAL SERVICES	11,271	152,100	202,000	168,500	168,500
592-550-8140	PUBLIC LIABILITY CLAIMS	18,416	10,000	35,000	10,000	10,000
592-550-8175	BULK SUPPLY - SEWER	547,603	700,000	600,000	720,000	720,000
592-550-8200	STORM WATER PERMITS	9,901	-	-	-	-
592-550-9220	ELECTRIC SERVICE	27,259	27,000	27,000	27,000	27,000
592-550-9300	REPAIRS & MAINTENANCE	4,689	2,000	2,000	8,000	8,000
592-550-9470	AUTO EXPENSE	82,348	90,000	90,000	90,000	90,000
592-550-9560	DUES & SUBSCRIPTIONS	1,110	1,200	1,200	1,200	1,200
592-550-9570	PROFESSIONAL DEVELOPMENT	2,456	1,200	1,200	1,200	1,200
592-550-9700	CAPITAL EXPENDITURES	-	611,000	471,500	67,000	67,000
592-550-9701	SMALL CAPITAL	3,950	-	5,000	2,000	2,000
Totals for Dept 550-SEWER EXPENDITURES		\$ 906,528	\$ 1,810,000	\$ 1,636,000	\$ 1,310,600	\$ 1,310,600

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 560-GENERAL ADMINISTRATION						
592-560-8070	GENERAL FUND FEES	\$ 155,000	\$ 180,000	\$ 180,000	\$ 205,000	\$ 205,000
592-560-9680	DEPRECIATION	395,415	380,000	380,000	410,000	410,000
592-560-9685	AMORTIZATION	86,302	87,000	87,000	87,000	87,000
592-560-9915	NET OPEB LIAB EXPENSE	75,383	-	-	-	-
592-560-9950	INTEREST ON NOTES	5,094	2,500	2,500	500	500
Totals for Dept 560-GENERAL ADMINISTRATION		\$ 717,194	\$ 649,500	\$ 649,500	\$ 702,500	\$ 702,500
TOTAL APPROPRIATIONS		\$ 3,100,041	\$ 4,189,200	\$ 4,352,300	\$ 4,820,400	\$ 4,820,400
NET OF REVENUES/APPROPRIATIONS - FUND 592		\$ 181,518	\$ (570,200)	\$ (582,100)	\$ (595,400)	\$ (595,400)
BEGINNING NET POSITION		9,727,795	9,909,313	9,909,313	9,327,213	9,327,213
ENDING NET POSITION		\$ 9,909,313	\$ 9,339,113	\$ 9,327,213	\$ 8,731,813	\$ 8,731,813

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

FUND: WEALTHY POOL DEBT SERVICE

FUND NO.: 305

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

Budget Issues: Although the millage rate has not been officially calculated for 2016/2017, the estimated levy for the bond payments will be approximately .2110 mills. The bond will be paid off in 2022.



FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

305 WEALTHY POOL DEBT SERVICE FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 124,554	\$ 108,015	\$ 131,724	\$ 131,600	\$ 131,600	\$ 137,300	\$ 137,300
Expenditures	124,347	125,805	131,670	131,600	131,600	137,300	137,300
Revenues over (under) expenditures	207	(17,790)	54	-	-	-	-
Beginning fund balance	21,701	21,908	4,118	4,172	4,172	4,172	4,172
Ending fund balance	\$ 21,908	\$ 4,118	\$ 4,172	\$ 4,172	\$ 4,172	\$ 4,172	\$ 4,172
Fund balance as a % of expenditures	17.62%	3.27%	3.17%	3.17%	3.17%	3.04%	3.04%
Fund balance							
Assigned - Debt Service	\$ 21,908	\$ 4,118	\$ 4,172	\$ 4,172	\$ 4,172	\$ 4,172	\$ 4,172
Fund balance - Unassigned	\$ -	\$ -	\$ -				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

WEALTHY POOL DEBT SERVICE FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
CITY TAXES AND PENALTIES	\$ 131,724	\$ 131,600	\$ 131,600	\$ 137,300	\$ 137,300
INTEREST AND RENTS	-	-	-	-	-
TOTAL REVENUES	<u>131,724</u>	<u>131,600</u>	<u>131,600</u>	<u>137,300</u>	<u>137,300</u>
<u>EXPENDITURES</u>					
DEBT SERVICE	<u>131,670</u>	<u>131,600</u>	<u>131,600</u>	<u>137,300</u>	<u>137,300</u>
TOTAL EXPENDITURES	<u>131,670</u>	<u>131,600</u>	<u>131,600</u>	<u>137,300</u>	<u>137,300</u>
REVENUES OVER (UNDER) EXPENDITURES	54	-	-	-	-
BEGINNING FUND BALANCE	<u>4,118</u>	<u>4,172</u>	<u>4,172</u>	<u>4,172</u>	<u>4,172</u>
ENDING FUND BALANCE	<u><u>\$ 4,172</u></u>				

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

305 WEALTHY DEBT SERVICE FUND REVENUES			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 400-CITY TAXES & PENALTIES						
305-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 131,477	\$ 131,400	\$ 131,400	\$ 137,100	\$ 137,100
305-400-4450	INTEREST & PENALTIES ON TAXES	247	200	200	200	200
Totals for Dept 400-CITY TAXES & PENALTIES		\$ 131,724	\$ 131,600	\$ 131,600	\$ 137,300	\$ 137,300
TOTAL ESTIMATED REVENUES		\$ 131,724	\$ 131,600	\$ 131,600	\$ 137,300	\$ 137,300

305 WEALTHY DEBT SERVICE FUND APPROPRIATIONS			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 757-DEBT SERVICE						
305-757-9910	REDEMPTION OF NOTES PAYABLE	\$ 111,000	\$ 122,300	\$ 113,000	\$ 121,000	\$ 121,000
305-757-9950	INTEREST ON NOTES	20,670	9,300	18,600	16,300	16,300
Totals for Dept 757-DEBT SERVICE		\$ 131,670	\$ 131,600	\$ 131,600	\$ 137,300	\$ 137,300
TOTAL APPROPRIATIONS		\$ 131,670	\$ 131,600	\$ 131,600	\$ 137,300	\$ 137,300
NET OF REVENUES/APPROPRIATIONS - FUND 305		\$ 54	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE		4,118	4,172	4,172	4,172	4,172
ENDING FUND BALANCE		\$ 4,172	\$ 4,172	\$ 4,172	\$ 4,172	\$ 4,172

CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

FUND: STREETScape DEBT SERVICE

FUND NO.: 362

Budget Issues: The Streetscape Debt Service Fund was established to account for bonds issued for the Wealthy Streetscape in April 2005. These are 15 year bonds with final payment in 2020. There is no tax levy associated with the payments of these bonds. Funds to cover the debt service payments are transferred from the Major Street Fund annually. The bonds are Michigan Transportation Fund bonds guaranteed with gas and weight tax revenues received in the Major Street Fund. The City refunded this bond in April 2015.



Department: Streetscape Debt Service

Account No.: 362

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

362 STREETScape DEBT SERVICE FUND

Account Description	2015/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
Expenditures	278,138	275,488	1,528,070	260,000	260,000	260,000	260,000
Revenues over (under) expenditures	(278,138)	(275,488)	(278,070)	(260,000)	(260,000)	(260,000)	(260,000)
Transfers in	278,138	275,488	278,070	260,000	260,000	260,000	260,000
Changes in fund balance	-	-	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Fund balance as a % of expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fund balance							
Assigned - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance - Unassigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

STREETSCAPE DEBT SERVICE BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
OTHER FINANCING SOURCES	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	1,250,000	-	-	-	-
<u>EXPENDITURES</u>					
DEBT SERVICE	1,528,070	260,000	260,000	260,000	260,000
TOTAL EXPENDITURES	1,528,070	260,000	260,000	260,000	260,000
REVENUES OVER (UNDER) EXPENDITURES	(278,070)	(260,000)	(260,000)	(260,000)	(260,000)
TRANSFERS FROM OTHER FUNDS	278,070	-	-	-	-
NET CHANGE IN FUND BALANCE	-	(260,000)	(260,000)	(260,000)	(260,000)
BEGINNING FUND BALANCE	-	-	-	(260,000)	(260,000)
ENDING FUND BALANCE	\$ -	\$ (260,000)	\$ (260,000)	\$ (520,000)	\$ (520,000)

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

362 STREETSCAPE DEBT SERVICE FUND REVENUES			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 695-OTHER FINANCING SOURCES						
362-400-6980	PROCEEDS FROM BOND REFUNDING	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
Totals for Dept 699-OTHER FINANCING SOURCES		\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
Dept 699-OPERATING TRANSFERS IN						
362-699-6820	TRANS FROM MAJOR STREET FUND	\$ 278,070	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 278,070	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
TOTAL ESTIMATED REVENUES		\$ 1,528,070	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000

362 STREETSCAPE DEBT SERVICE FUND REVENUES			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 451-STREET CONSTRUCTION						
362-451-9910	REDEMPTION OF NOTES PAYABLE	\$ 1,445,000	\$ 225,000	\$ 245,000	\$ 245,000	\$ 245,000
362-451-9950	INTEREST ON NOTES	63,760	34,800	15,000	14,700	14,700
362-451-9970	PAYING AGENT FEES	300	200	-	300	300
362-451-9980	DEBT ISSUANCE COSTS	19,010	-	-	-	-
Totals for Dept 451-STREET CONSTRUCTION		\$ 1,528,070	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
TOTAL APPROPRIATIONS		\$ 1,528,070	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
NET OF REVENUES/APPROPRIATIONS - FUND 362		\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE		-	-	-	-	-
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

FUND: MUNICIPAL COMPLEX DEBT SERVICE

FUND NO.: 372

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

Although the millage rate has not been officially calculated for 2016/2017, the estimated levy for the bond payments will be approximately .7525 mills. The bond will be paid off in 2033.



Department: Municipal Complex Debt Service

Account No.: 372

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

372 MUNICIPAL COMPLEX DEBT SERVICE FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 8,894,329	\$ 328,229	\$ 441,461	\$ 477,900	\$ 477,900	\$ 487,900	\$ 487,900
Expenditures	8,822,380	428,272	442,050	477,900	477,900	487,900	487,900
Revenues over (under) expenditures	71,949	(100,043)	(589)	-	-	-	-
Beginning fund balance	46,261	118,210	18,167	17,578	17,578	17,578	17,578
Ending fund balance	\$ 118,210	\$ 18,167	\$ 17,578	\$ 17,578	\$ 17,578	\$ 17,578	\$ 17,578
Fund balance as a % of expenditures	1.34%	4.24%	3.98%	3.68%	3.68%	3.60%	3.60%
Fund balance Assigned - Debt Service	\$ 118,210	\$ 18,167	\$ 17,578	\$ 17,578	\$ 17,578	\$ 17,578	\$ 17,578
Fund balance - Unassigned	\$ -	\$ -	\$ -				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

MUNICIPAL COMPLEX DEBT SERVICE BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
CITY TAXES AND PENALTIES	\$ 440,109	\$ 476,600	\$ 476,600	\$ 487,100	\$ 487,100
INTEREST AND PENALTIES ON TAXES	831	1,000	1,000	800	800
INTEREST ON INVESTMENTS	521	300	300	-	-
TOTAL REVENUES	<u>441,461</u>	<u>477,900</u>	<u>477,900</u>	<u>487,900</u>	<u>487,900</u>
<u>EXPENDITURES</u>					
DEBT SERVICE	442,050	477,900	477,900	487,900	487,900
TOTAL EXPENDITURES	<u>442,050</u>	<u>477,900</u>	<u>477,900</u>	<u>487,900</u>	<u>487,900</u>
REVENUES OVER (UNDER) EXPENDITURES	(589)	-	-	-	-
BEGINNING FUND BALANCE	<u>18,167</u>	<u>17,578</u>	<u>17,578</u>	<u>17,578</u>	<u>17,578</u>
ENDING FUND BALANCE	<u><u>\$ 17,578</u></u>				

CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET

372 MUNICIPAL COMPLEX DEBT SERVICE FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 400-CITY TAXES & PENALTIES						
372-400-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 440,109	\$ 476,600	\$ 476,600	\$ 487,100	\$ 487,100
372-400-4450	INTEREST & PENALTIES ON TAXES	831	1,000	1,000	800	800
Totals for Dept 400-CITY TAXES & PENALTIES		\$ 440,940	\$ 477,600	\$ 477,600	\$ 487,900	\$ 487,900
Dept 664-INTEREST AND RENTS						
372-664-6650	INTEREST ON INVESTMENTS	\$ 521	\$ 300	\$ 300	\$ -	\$ -
Totals for Dept 664-INTEREST AND RENTS		\$ 521	\$ 300	\$ 300	\$ -	\$ -
TOTAL ESTIMATED REVENUES		\$ 441,461	\$ 477,900	\$ 477,900	\$ 487,900	\$ 487,900

372 MUNICIPAL COMPLEX DEBT SERVICE FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 757-DEBT SERVICE						
372-757-9910	REDEMPTION OF NOTES PAYABLE	\$ 210,000	\$ 250,000	\$ 250,000	\$ 265,000	\$ 265,000
372-757-9950	INTEREST ON NOTES	231,550	227,400	227,400	222,400	222,400
372-757-9970	PAYING AGENT FEES	500	500	500	500	500
Totals for Dept 757-DEBT SERVICE		\$ 442,050	\$ 477,900	\$ 477,900	\$ 487,900	\$ 487,900
TOTAL APPROPRIATIONS		\$ 442,050	\$ 477,900	\$ 477,900	\$ 487,900	\$ 487,900
NET OF REVENUES/APPROPRIATIONS - FUND 372		\$ (589)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE		18,167	17,578	17,578	17,578	17,578
ENDING FUND BALANCE		\$ 17,578	\$ 17,578	\$ 17,578	\$ 17,578	\$ 17,578

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

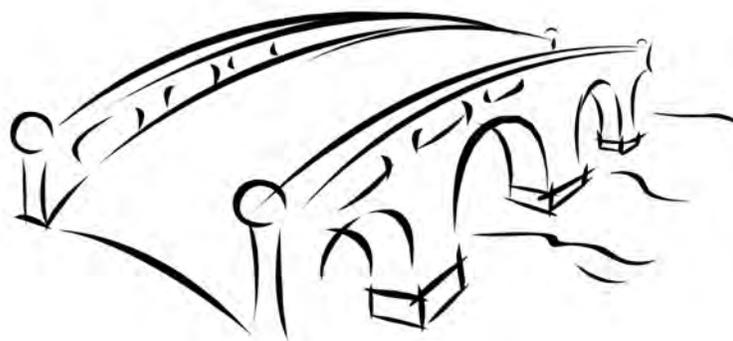
**FUND: REEDS LAKE TRAIL AND
CULVERT CAPITAL PROJECT**

FUND NO.: 473

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

Reeds Lake Trail Boulevard Bridge

Let's Build This!



FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

473 REEDS LAKE TRAIL AND CULVERT CAPITAL PROJECTS FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ -	\$ -	\$ 100,447	\$ 413,400	\$ 177,500	\$ -	\$ -
Expenditures	-	68,255	128,009	1,076,100	912,700	-	-
Revenues over (under) expenditures	-	(68,255)	(27,562)	(662,700)	(735,200)	-	-
Transfers in	-	80,000	397,500	453,500	353,500	-	-
Changes in fund balance	-	11,745	369,938	(209,200)	(381,700)	-	-
Beginning fund balance	-	-	11,745	381,683	381,683	(17)	(17)
Ending fund balance	<u>\$ -</u>	<u>\$ 11,745</u>	<u>\$ 381,683</u>	<u>\$ 172,483</u>	<u>\$ (17)</u>	<u>\$ (17)</u>	<u>\$ (17)</u>
Fund balance as a % of expenditures	N/A	17.21%	298.17%	16.03%	0.00%	0.00%	0.00%
Fund balance							
Assigned - Capital Projects	\$ -	\$ 11,745	\$ 381,683	\$ 172,483	\$ (17)	\$ (17)	\$ (17)
Fund balance - Unassigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

REEDS LAKE TRAIL AND CULVERT CAPITAL PROJECT BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
REVENUES					
INTERGOVERNMENT REVENUES	\$ -	\$ -	\$ 100	\$ -	\$ -
CONTRIBUTIONS FROM PRIVATE SOURCES	100,000	-	-	-	-
INTEREST ON INVESTMENTS	447	413,400	177,400	-	-
TOTAL REVENUES	100,447	413,400	177,500	-	-
EXPENDITURES					
STREET CONTRUCTION	128,009	1,076,100	912,700	-	-
TOTAL EXPENDITURES	128,009	1,076,100	912,700	-	-
REVENUES OVER (UNDER) EXPENDITURES	(27,562)	(662,700)	(735,200)	-	-
TRANSFERS FROM OTHER FUNDS	397,500	453,500	353,500	-	-
NET CHANGE IN FUND BALANCE	369,938	(209,200)	(381,700)	-	-
BEGINNING FUND BALANCE	11,745	381,683	381,683	(17)	(17)
ENDING FUND BALANCE	\$ 381,683	\$ 172,483	\$ (17)	\$ (17)	\$ (17)

CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET

473 REEDS LAKE TRAIL AND CULVERT PROJECT FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 664- INTEREST ON INVESTMENTS						
473-664-6650	INTEREST ON INVESTMENTS	\$ 447	\$ -	\$ 100	\$ -	\$ -
Totals for Dept 664- INTEREST ON INVESTMENTS		\$ 447	\$ -	\$ 100	\$ -	\$ -
Dept 671-OTHER REVENUE						
473-671-6750	CONTRIBUTION FROM PRIVATE SOURCES	\$ 100,000	\$ 413,400	\$ 177,400	\$ -	\$ -
Totals for Dept 671-OTHER REVENUE		\$ 100,000	\$ 413,400	\$ 177,400	\$ -	\$ -
Dept 699-OPERATING TRANSFERS IN						
473-699-6810	TRANS FROM GF FOR PROJECTS	\$ 397,500	\$ 453,500	\$ 353,500	\$ -	\$ -
Totals for Dept 699-OPERATING TRANSFERS IN		\$ 397,500	\$ 453,500	\$ 353,500	\$ -	\$ -
TOTAL ESTIMATED REVENUES		\$ 497,947	\$ 866,900	\$ 531,000	\$ -	\$ -

473 REED LAKE TRAIL AND CULVERT PROJECT FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 451-STREET CONSTRUCTION						
473-451-9730	REEDS LAKE TRAIL PROJECT	\$ 28,878	\$ 391,100	\$ 314,200	\$ -	\$ -
473-451-9730	REED LAKE CHANNEL CULVERT	99,131	685,000	598,500	-	-
Totals for Dept 451-STREET CONSTRUCTION		\$ 128,009	\$ 1,076,100	\$ 912,700	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 128,009	\$ 1,076,100	\$ 912,700	\$ -	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 473		\$ 369,938	\$ (209,200)	\$ (381,700)	\$ -	\$ -
BEGINNING FUND BALANCE		11,745	381,683	381,683	(17)	(17)
ENDING FUND BALANCE		\$ 381,683	\$ 172,483	\$ (17)	\$ (17)	\$ (17)

CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION

FUND: HEALTH CARE

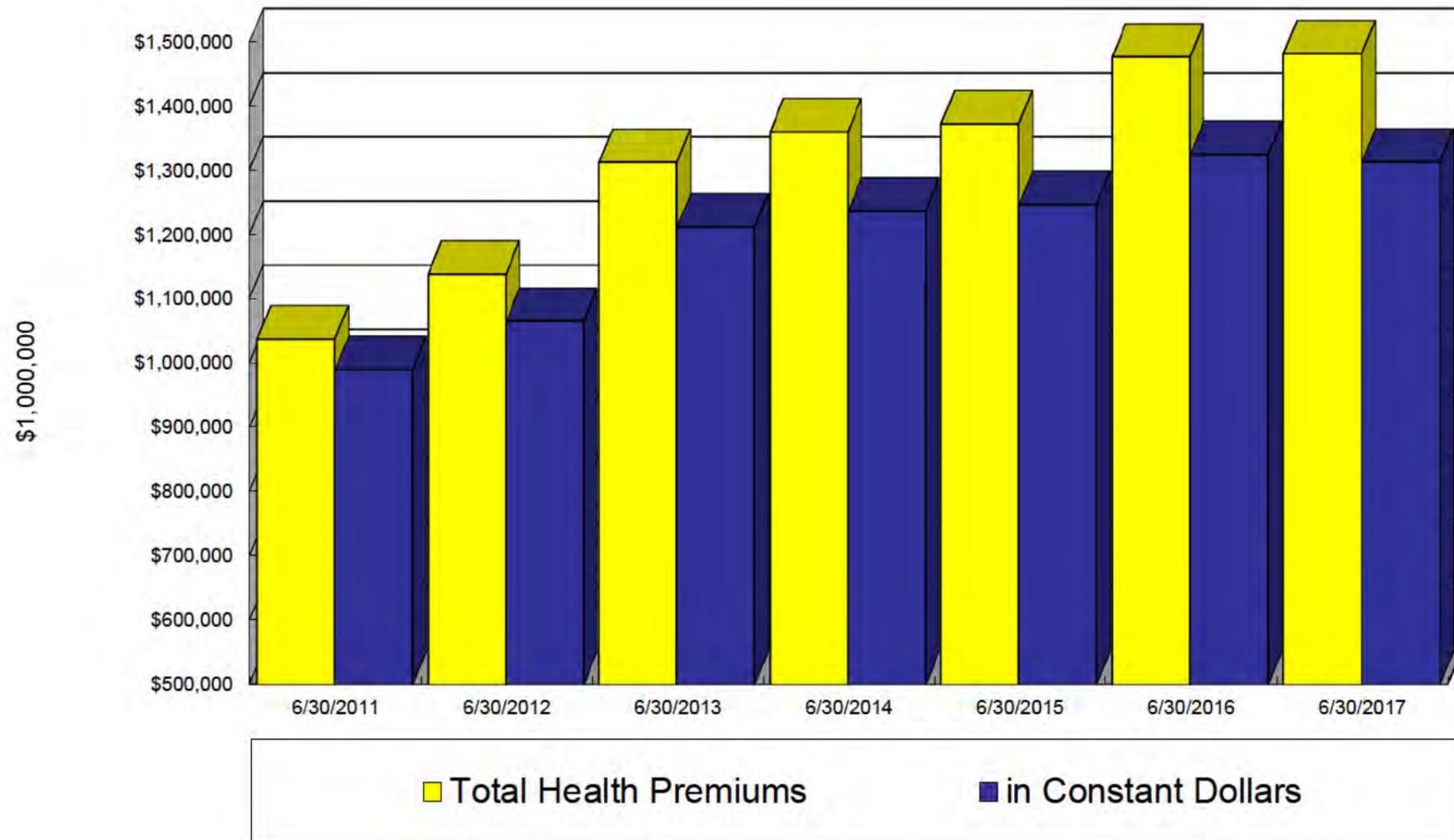
FUND NO.: 677



Budget Issues: The total Health Care Fund expenditure budget is \$1,532,500 which is similar to last fiscal year.

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

Health Care Premiums Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Health Care Premiums	\$1,037,200	\$1,137,496	\$1,312,159	\$1,359,815	\$1,372,147	\$1,476,400	\$1,481,400
Health Care Premiums in Constant Dollars	\$989,724	\$1,064,411	\$1,211,249	\$1,236,721	\$1,246,591	\$1,324,599	\$1,312,735

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

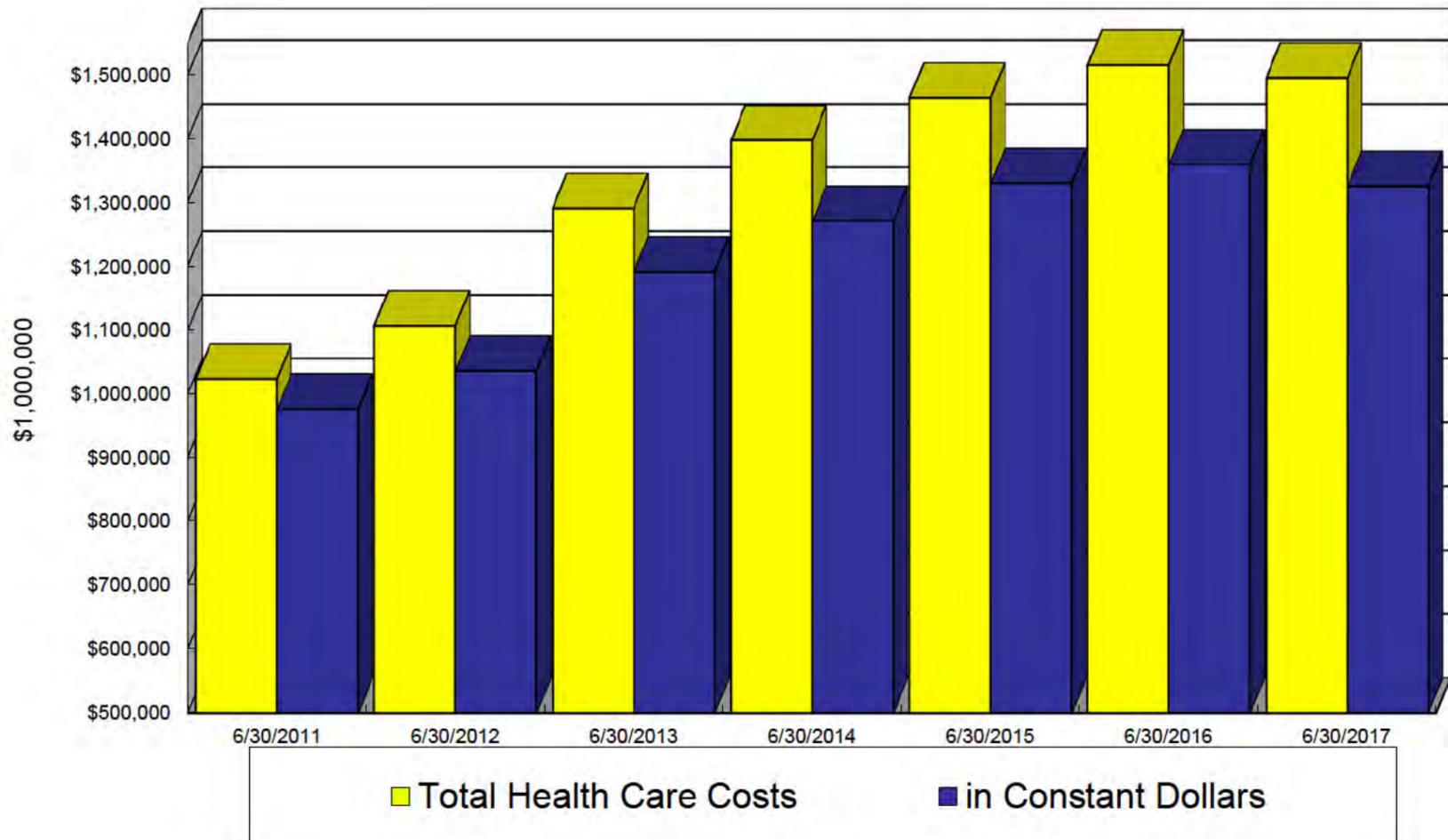
Formula: Health care premiums include payments charged to all other funds.

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

Analysis: Health Care costs have risen significantly above the inflation level in past years. The City took steps to control these cost increases by implementing a Consumer Directed Health Plan with higher deductibles and an increase in prescription co-pays beginning January 1, 2005. In addition, the City introduced employee contributions and changes to deductibles on January 1, 2015, both of which were to help control costs.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

Health Care Expenses Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Health Care Expenses	\$1,022,904	\$1,106,374	\$1,290,392	\$1,397,073	\$1,463,857	\$1,515,100	\$1,495,400
Health Care Expenses in Constant Dollars	\$976,082	\$1,035,289	\$1,191,156	\$1,270,606	\$1,329,910	\$1,359,320	\$1,325,141

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

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

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

Analysis: Health Care costs have risen significantly above the inflation level in past years. The City took steps to control these cost increases by implementing a Consumer Directed Health Plan with higher deductibles and an increase in prescription co-pays beginning January 1, 2005. In addition, the City introduced employee contributions and changes to deductibles on January 1, 2015, both of which were to help control costs.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

677 HEALTH CARE FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2015/16 Approved
Revenues	\$ 1,327,612	\$ 1,582,695	\$ 1,591,868	\$ 1,655,000	\$ 1,701,400	\$ 1,682,500	\$ 1,682,500
Expenses	<u>1,436,231</u>	<u>1,468,928</u>	<u>1,521,919</u>	<u>1,655,000</u>	<u>1,651,400</u>	<u>1,632,500</u>	<u>1,632,500</u>
Changes in net position	(108,619)	113,767	69,949	-	50,000	50,000	50,000
Beginning net position - as restated 7/1/2013	<u>450,012</u>	<u>245,793</u>	<u>359,560</u>	<u>429,509</u>	<u>429,509</u>	<u>479,509</u>	<u>479,509</u>
Ending net position	<u>\$ 341,393</u>	<u>\$ 359,560</u>	<u>\$ 429,509</u>	<u>\$ 429,509</u>	<u>\$ 479,509</u>	<u>\$ 529,509</u>	<u>\$ 529,509</u>
Net position as a % of expenditures	23.77%	24.48%	28.22%	25.95%	29.04%	32.44%	32.44%

CITY OF EAST GRAND RAPIDS

HEALTH CARE FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 1,646	\$ 1,000	\$ 2,400	\$ 2,000	\$ 2,000
OTHER REVENUE	218,075	151,300	222,600	199,100	199,100
CONTRIBUTIONS FROM OTHER FUNDS	1,372,147	1,502,700	1,476,400	1,481,400	1,481,400
TOTAL REVENUES	1,591,868	1,655,000	1,701,400	\$1,682,500	\$1,682,500
<u>EXPENSES</u>					
HEALTH CARE ADMINISTRATION	1,481,260	1,555,000	1,551,400	1,532,500	1,532,500
OTHER POST EMPLOYMENT BENEFITS	40,659	100,000	100,000	100,000	100,000
TOTAL EXPENSES	1,521,919	1,655,000	1,651,400	1,632,500	1,632,500
NET CHANGE IN NET POSITION	69,949	-	50,000	50,000	50,000
BEGINNING NET POSITION	359,560	429,509	429,509	479,509	479,509
ENDING NET POSITION	\$ 429,509	\$ 429,509	\$ 479,509	\$ 529,509	\$ 529,509

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

677 HEALTH CARE FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 664-INTEREST AND RENTS						
677-664-6650	INTEREST ON INVESTMENTS	\$ 1,646	\$ 1,000	\$ 2,400	\$ 2,000	\$ 2,000
Totals for Dept 664-INTEREST AND RENTS		\$ 1,646	\$ 1,000	\$ 2,400	\$ 2,000	\$ 2,000
Dept 671-OTHER REVENUE						
677-671-6540	MISCELLANEOUS REVENUE	\$ 10,523	\$ 15,000	\$ 11,300	\$ 12,000	\$ 12,000
677-671-6780	HEALTH INSURANCE REIMBURSEMENT	190,149	100,000	175,000	150,000	150,000
677-671-6785	EMPLOYEE PREMIUM CONTRIBUTIONS	17,403	36,300	36,300	37,100	37,100
Totals for Dept 671-OTHER REVENUE		\$ 218,075	\$ 151,300	\$ 222,600	\$ 199,100	\$ 199,100
Dept 696-CONTRIBUTIONS FROM OTHER SOURCES						
677-696-6960	CONTRIBUTION FROM OTHER FUND	\$ 1,372,147	\$ 1,502,700	\$ 1,476,400	\$ 1,481,400	\$ 1,481,400
Totals for Dept 696-CONTRIBUTIONS FROM OTHER SOURCES		\$ 1,372,147	\$ 1,502,700	\$ 1,476,400	\$ 1,481,400	\$ 1,481,400
TOTAL ESTIMATED REVENUES		\$ 1,591,868	\$ 1,655,000	\$ 1,701,400	\$ 1,682,500	\$ 1,682,500

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

677 HEALTH CARE FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 852-HEALTH CARE ADMINISTRATION						
677-852-8010	CONTRACTUAL SERVICES	\$ 13,457	\$ -	\$ -	\$ -	\$ -
677-852-8290	MEDICAL, DENTAL, FLEX ADM FEES	33,031	35,000	35,000	35,000	35,000
677-852-8300	RE-INSURANCE PREMIUMS	299,465	350,000	350,000	350,000	350,000
677-852-8310	LIFE AND AD&D INS. PREMIUM	20,189	25,000	25,000	20,000	20,000
677-852-8340	MEDICAL CLAIMS EXPENSE- HRA	1,010,861	1,050,000	1,036,400	1,022,500	1,022,500
677-852-8350	EMPLOYEE DENTAL CLAIMS	92,362	80,000	90,000	90,000	90,000
677-852-8370	LTD INSURANCE PREMIUMS	11,895	15,000	15,000	15,000	15,000
Totals for Dept 852-HEALTH CARE ADMINISTRATION		\$ 1,481,260	\$ 1,555,000	\$ 1,551,400	\$ 1,532,500	\$ 1,532,500
Dept 965-TRANSFERS TO OTHER FUNDS						
677-965-9855	TRANSFER TO OPEB TRUST	\$ 40,659	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Totals for Dept 965-TRANSFERS TO OTHER FUNDS		\$ 40,659	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL APPROPRIATIONS		\$ 1,521,919	\$ 1,655,000	\$ 1,651,400	\$ 1,632,500	\$ 1,632,500
NET OF REVENUES/APPROPRIATIONS - FUND 677		\$ 69,949	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
BEGINNING FUND BALANCE		359,560	429,509	429,509	479,509	529,509
ENDING FUND BALANCE		\$ 429,509	\$ 429,509	\$ 479,509	\$ 529,509	\$ 579,509

CITY OF EAST GRAND RAPIDS
DEPARTMENTAL BUDGET INFORMATION

FUND: OPEB TRUST FUND

FUND NO.: 736



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

This fund was 24% funded as of 06/30/2015.

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 219,918	\$ 571,104	\$ 51,292	\$ 170,000	\$ 125,000	\$ 150,000	\$ 150,000
Expenses	<u>145,840</u>	<u>474,349</u>	<u>60,028</u>	<u>120,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Changes in net position	74,078	96,755	(8,736)	50,000	50,000	75,000	75,000
Beginning net assets	<u>1,039,590</u>	<u>1,113,668</u>	<u>1,210,423</u>	<u>1,201,687</u>	<u>1,201,687</u>	<u>1,251,687</u>	<u>1,251,687</u>
Ending net assets	<u>\$ 1,113,668</u>	<u>\$ 1,210,423</u>	<u>\$ 1,201,687</u>	<u>\$ 1,251,687</u>	<u>\$ 1,251,687</u>	<u>\$ 1,326,687</u>	<u>\$ 1,326,687</u>
Net assets as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

OTHER POST EMPLOYMENT BENEFIT (OPEB) TRUST FUND

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 10,633	\$ 50,000	\$ -	\$ 25,000	\$ 25,000
OTHER REVENUE	-	20,000	25,000	25,000	25,000
CONTRIBUTIONS FROM OTHER FUNDS	40,659	100,000	100,000	100,000	100,000
TOTAL REVENUES	51,292	170,000	125,000	150,000	150,000
<u>EXPENSES</u>					
GENERAL ADMINISTRATION	60,028	120,000	75,000	75,000	75,000
TOTAL EXPENSES	60,028	120,000	75,000	75,000	75,000
NET CHANGE IN FUND BALANCE	(8,736)	50,000	50,000	75,000	75,000
BEGINNING FUND BALANCE	1,210,423	1,201,687	1,201,687	1,251,687	1,251,687
ENDING FUND BALANCE	\$ 1,201,687	\$ 1,251,687	\$ 1,251,687	\$ 1,326,687	\$ 1,326,687

CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET

736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 664-INTEREST AND RENTS						
736-664-6650	INTEREST ON INVESTMENTS	\$ 10,633	\$ 50,000	\$ -	\$ 25,000	\$ 25,000
Totals for Dept 664-INTEREST AND RENTS		\$ 10,633	\$ 50,000	\$ -	\$ 25,000	\$ 25,000
Dept 671-OTHER REVENUE						
736-671-6780	HEALTH INSURANCE REIMBURSEMENT	\$ -	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000
736-671-6786	OTHER CONTRIBUTIONS	2,590	-	20,000	20,000	20,000
Totals for Dept 671-OTHER REVENUE		\$ 2,590	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Dept 696-CONTRIBUTIONS FROM OTHER SOURCES						
736-696-6960	CONTRIBUTION FROM OTHER FUND	\$ 40,659	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Totals for Dept 696-CONTRIBUTIONS FROM OTHER SOURCES		\$ 40,659	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL ESTIMATED REVENUES		\$ 53,882	\$ 170,000	\$ 125,000	\$ 150,000	\$ 150,000

736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 560-GENERAL ADMINISTRATION						
736-560-8300	RE-INSURANCE PREMIUMS	\$ 18,671	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
736-560-8340	MEDICAL CLAIMS	41,357	100,000	50,000	50,000	50,000
Totals for Dept 560-GENERAL ADMINISTRATION		\$ 60,028	\$ 120,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL APPROPRIATIONS		\$ 60,028	\$ 120,000	\$ 75,000	\$ 75,000	\$ 75,000
NET OF REVENUES/APPROPRIATIONS - FUND 736		\$ (6,146)	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000
BEGINNING NET POSITION		1,210,423	1,204,277	1,204,277	1,254,277	1,254,277
ENDING NET POSITION		\$ 1,204,277	\$ 1,254,277	\$ 1,254,277	\$ 1,329,277	\$ 1,329,277

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

FUND: MERF

FUND NO.: 692



Budget Issues: Budgeted revenues in the MERF fund are \$741,300 which is similar to last fiscal year.

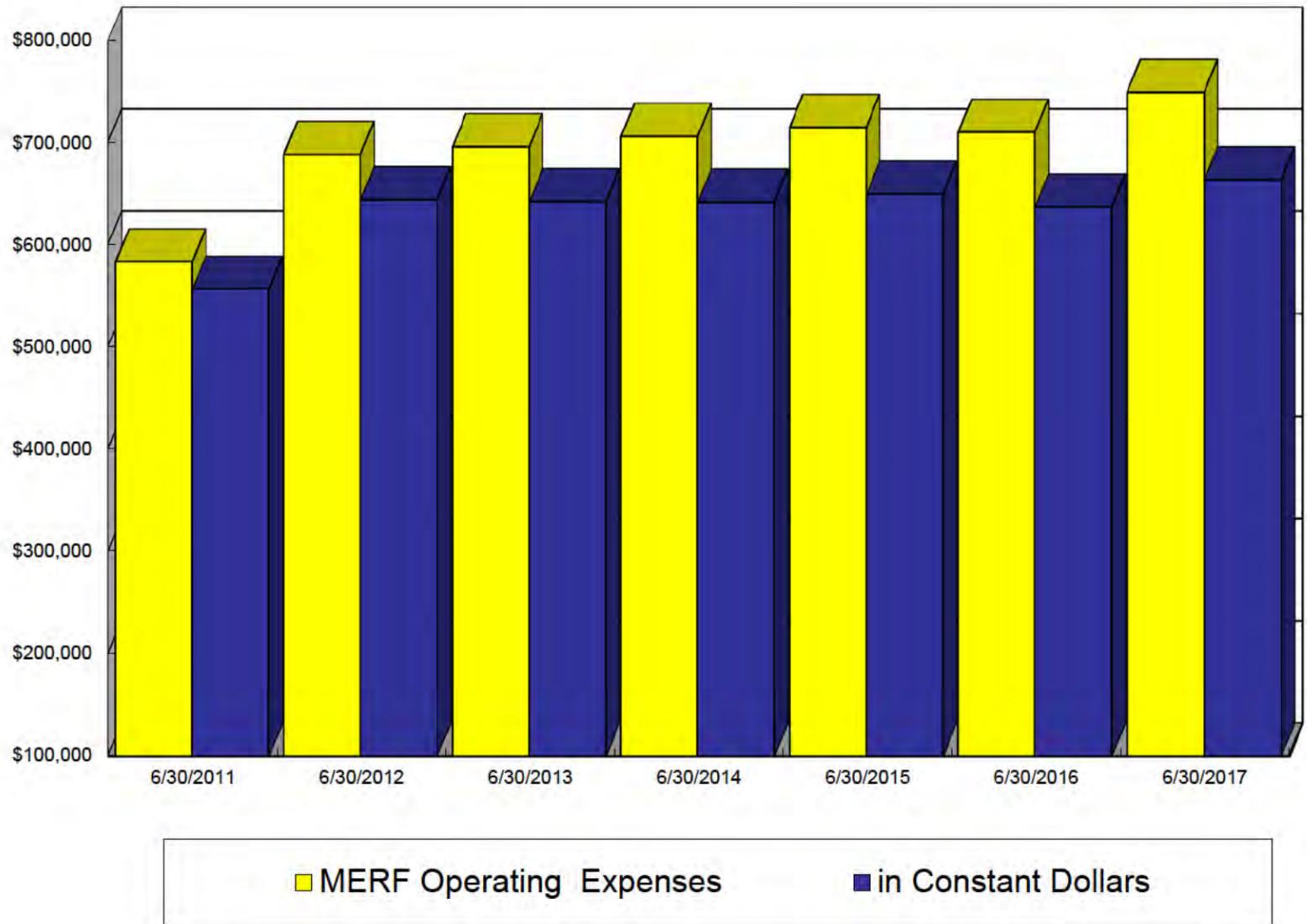
Budgeted expenses in the MERF fund are \$1,290,900 which is \$378,800 more than last fiscal year. The increase is due to more capital requests in the current fiscal year.

The ending cash balance is projected to be \$515,200 at June 30, 2017. This balance is needed to fund emergency expenses and for future replacement of capital equipment.

Department: MERF

Account No.: 692

MERF Operating Expenses Motor Equipment Revolving Fund



Fiscal Year Ended	Audit 6/30/2011	Audit 6/30/2012	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Proposed 6/30/2016	Budget 6/30/2017
MERF Operating Expenses	\$582,775	\$687,815	\$695,338	\$705,310	\$714,320	\$709,500	\$748,400
MERF Operating Expenses in Constant Dollars	\$556,100	\$643,622	\$641,864	\$641,463	\$648,958	\$636,551	\$663,191

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

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

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

Analysis: Some fluctuations are expected as repairs and maintenance expenses will vary somewhat from one year to the next dependent on which vehicles and equipment needed major repairs in a given year. Also, in an effort to keep MERF funding as low as possible, many replacement vehicles have been pushed back a year or two in the replacement schedule. This can cause additional repair and maintenance expenses. Overall, the fund is remaining very stable and continues to adequately fund the city's fleet.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2016 & 2017).

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

692 MOTOR EQUIPMENT REVOLVING FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 783,636	\$ 765,473	\$ 786,599	\$ 728,800	\$ 741,300	\$ 741,300	\$ 741,300
Expenses	695,338	705,310	714,320	912,100	1,132,600	1,290,900	1,290,900
Revenues over (under) expenses	88,298	60,163	72,279	(183,300)	(391,300)	(549,600)	(549,600)
Transfers							
Transfers in		13,754	-	-	-	-	-
Total transfers		13,754	-	-	-	-	-
Transaction included (excluded) above							
Depreciation/amortization	256,704	258,339	285,005	260,000	285,000	300,000	300,000
Capital asset purchases	(478,005)	(78,334)	(524,930)	-	-	-	-
Change in Operating Assets & Liab	17,265	1,129	37,439	-	-	-	-
Total other transactions	(204,036)	181,134	(202,486)	260,000	285,000	300,000	300,000
Changes in cash & investments	(115,738)	255,051	(130,207)	76,700	(106,300)	(249,600)	(249,600)
Beginning cash & investments	861,976	746,238	1,001,289	871,082	871,082	764,782	764,782
Ending cash & investments (estimated)	\$ 746,238	\$ 1,001,289	\$ 871,082	\$ 947,782	\$ 764,782	\$ 515,182	\$ 515,182
Cash and investment as a % of expenses	107.32%	141.96%	121.95%	103.91%	67.52%	39.91%	39.91%

CITY OF EAST GRAND RAPIDS

MOTOR EQUIPMENT REPLACEMENT FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
INTEREST AND RENTS	\$ 766,776	\$ 728,800	\$ 741,300	\$ 741,300	\$ 741,300
OTHER REVENUE	19,823	-	-	-	-
TOTAL REVENUES	<u>786,599</u>	<u>728,800</u>	<u>741,300</u>	<u>741,300</u>	<u>741,300</u>
EXPENSES					
MOTOR EQUIPMENT EXPENDITURES	714,320	912,100	1,132,600	1,290,900	1,290,900
TOTAL EXPENSES	<u>714,320</u>	<u>912,100</u>	<u>1,132,600</u>	<u>1,290,900</u>	<u>1,290,900</u>
REVENUES OVER (UNDER) EXPENSES	72,279	(183,300)	(391,300)	(549,600)	(549,600)
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
NET CHANGE IN NET POSITION	72,279	(183,300)	(391,300)	(549,600)	(549,600)
TRANSACTIONS INCLUDED (EXCLUDED) ABOVE					
DEPRECIATION/AMORTIZATION	285,005	260,000	285,000	300,000	300,000
CAPITAL ASSET PURCHASES	(524,930)	-	-	-	-
CHANGE IN OPERATING ASSETS & LIAB.	37,439	-	-	-	-
TOTAL OTHER TRANSACTIONS	<u>(202,486)</u>	<u>260,000</u>	<u>285,000</u>	<u>300,000</u>	<u>300,000</u>
CHANGE IN CASH & INVESTMENTS	(130,207)	76,700	(106,300)	(249,600)	(249,600)
BEGINNING CASH & INVESTMENTS	<u>1,001,289</u>	<u>871,082</u>	<u>871,082</u>	<u>764,782</u>	<u>764,782</u>
ENDING CASH & INVESTMENTS	<u>\$ 871,082</u>	<u>\$ 947,782</u>	<u>\$ 764,782</u>	<u>\$ 515,182</u>	<u>\$ 515,182</u>

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

692 MOTOR EQUIPMENT REVOLVING FUND (MERF) REVENUES			15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION	14-15 ACTUAL				
Dept 664-INTEREST AND RENTS						
692-664-6650	INTEREST ON INVESTMENTS	\$ 3,194	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
692-664-6670	RENTAL INCOME - VARIABLE	716,332	726,800	738,300	738,300	738,300
692-664-6690	TRANSFER INCOME- CAPITAL ASSET PURCH/	47,250	-	-	.	.
Totals for Dept 664-INTEREST AND RENTS		\$ 766,776	\$ 728,800	\$ 741,300	\$ 741,300	\$ 741,300
 Dept 671-OTHER REVENUE						
692-671-6730	FIXED ASSETS PROCEEDS (SALE / INSUR)	\$ 19,823	\$ -	\$ -	\$ -	\$ -
Totals for Dept 671-OTHER REVENUE		\$ 19,823	\$ -	\$ -	\$ -	\$ -
 TOTAL ESTIMATED REVENUES		\$ 786,599	\$ 728,800	\$ 741,300	\$ 741,300	\$ 741,300

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

692 MOTOR EQUIPMENT REVOLVING FUND (MERF) APPROPRIATIONS		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 570-MOTOR EQUIPMENT EXPENDITURES						
692-570-7060	SALARIES & WAGES - PERMANENT	\$ 93,137	\$ 84,100	\$ 84,100	\$ 87,100	\$ 87,100
692-570-7090	SALARIES & WAGES - OVERTIME	1,669	3,000	3,000	3,000	3,000
692-570-7150	EMPLOYER SOCIAL SECURITY	7,113	6,700	6,700	6,900	6,900
692-570-7160	WORKERS' COMPENSATION INS.	979	1,300	1,300	1,700	1,700
692-570-7170	HEALTH CARE	46,870	44,100	44,100	44,100	44,100
692-570-7190	PENSION	6,716	4,900	4,900	5,900	5,900
692-570-7510	OP. SUP - TIRES	18,057	13,000	13,000	13,000	13,000
692-570-7530	OP. SUP - OIL	5,905	8,500	8,500	8,500	8,500
692-570-7540	OP. SUP - PARTS	56,063	65,000	65,000	65,000	65,000
692-570-7550	OP. SUP - STEEL	1,776	2,000	1,700	2,000	2,000
692-570-7560	OP. SUP - SM. TOOLS	5,541	6,000	6,000	6,000	6,000
692-570-7590	OP. SUP - GARAGE	23,482	22,000	22,000	22,000	22,000
692-570-7620	OP. SUP - UL GAS	61,571	80,000	65,000	70,000	70,000
692-570-7630	OP. SUP - DIESEL FUEL	39,679	50,000	35,000	45,000	45,000
692-570-8010	CONTRACTUAL SERVICES	14,582	-	3,400	5,400	5,400
692-570-8100	INSURANCE PREMIUMS	39,989	45,000	45,000	45,000	45,000
692-570-9300	REPAIRS & MAINTENANCE	38	15,000	9,000	11,000	11,000
692-570-9470	AUTO EXPENSE	4,286	4,000	4,000	4,000	4,000
692-570-9560	DUES & SUBSCRIPTIONS	-	-	300	300	300
692-570-9570	PROFESSIONAL DEVELOPMENT	700	2,500	2,500	2,500	2,500
692-570-9680	DEPRECIATION	285,005	260,000	285,000	300,000	300,000
692-570-9700	CAPITAL EXPENDITURES	-	195,000	423,100	538,000	538,000
692-570-9701	SMALL CAPITAL	1,162	-	-	4,500	4,500
Totals for Dept 570-MOTOR EQUIPMENT EXPENDITURES		\$ 714,320	\$ 912,100	\$ 1,132,600	\$ 1,290,900	\$ 1,290,900
TOTAL APPROPRIATIONS		\$ 714,320	\$ 912,100	\$ 1,132,600	\$ 1,290,900	\$ 1,290,900
NET OF REVENUES/APPROPRIATIONS - FUND 692		\$ 72,279	\$ (183,300)	\$ (391,300)	\$ (549,600)	\$ (549,600)
BEGINNING NET POSITION		2,687,410	2,759,689	2,759,689	2,368,389	2,368,389
ENDING NET POSITION		\$ 2,759,689	\$ 2,576,389	\$ 2,368,389	\$ 1,818,789	\$ 1,818,789

**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 is currently one special assessment outstanding for Reeds Lake Blvd. The budget reflects current year payments only with the balance collected in this fund being transferred to the Major Street Fund.

FY 2016/17 BUDGET & ACTUAL HISTORICAL SUMMARY

810 SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
Revenues	\$ 20,301	\$ 14,210	\$ 10,405	\$ 9,500	\$ 9,500	\$ 9,000	\$ 9,000
Expenditures	-	-	-	-	-	-	-
Revenues over (under) expenditures	20,301	14,210	10,405	9,500	9,500	9,000	9,000
Transfers out	(19,000)	(18,133)	(17,102)	(9,500)	(9,500)	(9,000)	(9,000)
Changes in fund balance	1,301	(3,923)	(6,697)	-	-	-	-
Beginning fund balance	16,831	18,132	14,209	7,512	7,512	7,512	7,512
Ending fund balance	<u>\$ 18,132</u>	<u>\$ 14,209</u>	<u>\$ 7,512</u>	<u>\$ 7,512</u>	<u>\$ 7,512</u>	<u>\$ 7,512</u>	<u>\$ 7,512</u>
Fund balance as a % of expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fund balance							
Assigned - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance - Unassigned	<u>\$ 18,132</u>	<u>\$ 14,209</u>	<u>\$ 7,512</u>	<u>\$ 7,512</u>	<u>\$ 7,512</u>	<u>\$ 7,512</u>	<u>\$ 7,512</u>
Unassigned Fund balance as a percentage of expenditures (Including Transfers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF EAST GRAND RAPIDS

SPECIAL ASSESSMENT FUND BUDGETARY SUMMARY

	2014/15 Actual	2015/16 Budget	2015/16 Proposed	2016/17 CM Rec.	2016/17 Approved
<u>REVENUES</u>					
REEDS LAKE BLVD	\$ 7,511	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
INTEREST & RENTS	2,894	2,000	2,000	1,500	1,500
TOTAL REVENUES	10,405	9,500	9,500	9,000	9,000
<u>EXPENDITURES</u>					
OTHER EXPENDITURES	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	10,405	9,500	9,500	9,000	9,000
TRANSFERS TO OTHER FUNDS	(17,102)	(9,500)	(9,500)	(9,000)	(9,000)
NET CHANGE IN FUND BALANCE	(6,697)	-	-	-	-
BEGINNING FUND BALANCE	14,209	7,512	7,512	7,512	7,512
ENDING FUND BALANCE	\$ 7,512	\$ 7,512	\$ 7,512	\$ 7,512	\$ 7,512

**CITY OF EAST GRAND RAPIDS
FY 2016-17 BUDGET**

810 SPECIAL ASSESSMENTS FUND REVENUES		14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
Dept 554-REEDS LAKE BLVD S/A						
810-554-6720	S/A REVENUE-REEDS LK BLVD 2007	\$ 7,511	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Totals for Dept 554-REEDS LAKE BLVD S/A		\$ 7,511	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Dept 664-INTEREST AND RENTS						
810-664-6650	INTEREST ON INVESTMENTS	\$ 2,894	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500
Totals for Dept 664-INTEREST AND RENTS		\$ 2,894	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500
TOTAL ESTIMATED REVENUES		\$ 10,405	\$ 9,500	\$ 9,500	\$ 9,000	\$ 9,000
810 SPECIAL ASSESSMENTS FUND APPROPRIATIONS						
GL NUMBER	DESCRIPTION	14-15 ACTUAL	15-16 ADOPTED BUDGET	15-16 PROPOSED AMENDED BUDGET	16-17 MANAGER RECOMMENDED BUDGET	16-17 COMMISSION APPROVED BUDGET
Dept 965-TRANSFERS TO OTHER FUNDS						
810-965-9794	TRANSFER TO LOCAL STREET FUND	\$ 4,786	\$ -	\$ -	\$ -	\$ -
810-965-9800	TRANS TO MAJOR STREET FUND	12,316	9,500	9,500	9,000	9,000
Totals for Dept 965-TRANSFERS TO OTHER FUNDS		\$ 17,102	\$ 9,500	\$ 9,500	\$ 9,000	\$ 9,000
TOTAL APPROPRIATIONS		\$ 17,102	\$ 9,500	\$ 9,500	\$ 9,000	\$ 9,000
NET OF REVENUES/APPROPRIATIONS - FUND 810		\$ (6,697)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE		14,209	7,512	7,512	7,512	7,512
ENDING FUND BALANCE		\$ 7,512	\$ 7,512	\$ 7,512	\$ 7,512	\$ 7,512

City of East Grand Rapids
Non-Union Salary and Wage Schedule
Effective July 1, 2016

Position	Starting Salary	Maximum Salary
Full-Time Positions		
City Manager	\$ 88,290.79	\$ 125,412
Assistant City Manager	81,503.72	\$ 104,021
Director of Public Safety	81,503.72	\$ 104,021
Finance Director	77,429.27	\$ 98,820
Parks & Recreation Director	73,291.18	\$ 93,143
Public Safety Captain	69,801.13	\$ 88,708
Assessor	60,247.81	\$ 75,311
Administrative Assistant/Clerk	49,000.53	\$ 62,536
Assistant Recreation Director	49,000.53	\$ 62,536
Public Works Operations Supervisor	49,000.53	\$ 62,536
City Engineer	49,000.53	\$ 62,536
Human Resources Generalist*	45,044.33	\$ 57,487
IT/Financial Analyst	41,987.62	\$ 53,588
Senior Engineering Technician	41,987.62	\$ 53,588
Human Resources Administrator*	40,624.43	\$ 51,569
Deputy Treasurer/Accountant	40,624.87	\$ 51,568
Grounds Maintenance Supervisor	40,624.87	\$ 51,568
Recreation/Sports Supervisor	40,624.87	\$ 51,568
Zoning Administrator - Part-Time	40,624.87	\$ 51,568
CSW Coordinator	38,395.11	\$ 49,002
Account Clerk III	36,886.24	\$ 47,079
Engineering Assistant	36,886.24	\$ 47,079
Grounds Maintenance Assistant	36,886.24	\$ 47,079
Administrative Secretary	33,315.38	\$ 42,520
Public Safety Clerk	32,065.20	\$ 40,926
Administrative Clerk II	30,817.19	\$ 39,332
Grounds Maintenance Worker	27,754.95	\$ 34,894
Part-Time Positions		
Recreation/Sports Supervisor	41,987.62	\$ 51,568
Administrative Clerk I	28,310.33	\$ 36,482
Assessing Clerk	28,310.33	\$ 36,482
CSW Supervisor	28,310.33	\$ 36,482
Receptionist**	8.50	\$ 10.13

* Depends on qualifications of candidate hired

**Hourly Rate. Step pay scale used for this position.

All salaries are based on a full-time equivalency.

Public Safety Union Steps					
2% Increase Effective 7/7/14					
	Start	Year 1	Year 2	Year 3	Year 4
Public Safety Officer	\$ 50,549	\$ 53,054	\$ 55,718	\$ 58,120	\$ 61,044
Detective / School Liaison	52,065	54,646	57,389	59,863	62,876
Sergeant	67,801				
Staff Sergeant	69,835				

Public Safety Union Steps					
2% Increase Effective 7/1/15					
	Start	Year 1	Year 2	Year 3	Year 4
Public Safety Officer	\$ 51,559	\$ 54,115	\$ 56,832	\$ 59,282	\$ 62,265
Detective / School Liaison	53,106	55,738	58,537	61,061	64,133
Sergeant	69,157				
Staff Sergeant	71,232				

Public Safety Union Steps					
2.5% Increase Effective 7/1/16					
	Start	Year 1	Year 2	Year 3	Year 4
Public Safety Officer	\$ 52,848	\$ 55,468	\$ 58,253	\$ 60,764	\$ 63,822
Detective / School Liaison	54,434	57,132	60,001	62,587	65,737
Sergeant	70,886				
Staff Sergeant	73,013				

Public Works Union Steps										
2% Increase Effective 7/7/14										
	Start	Hourly	6 months	Hourly	Year 1	Hourly	Year 2	Hourly	Year 3	Hourly
Equipment Operator I	\$ 35,174	\$ 16.91	\$ 36,059	\$ 17.34	\$ 36,950	\$ 17.76	\$ 37,840	\$ 18.19		
Equipment Operator II	36,948	17.76	37,840	18.19	38,679	18.60	39,759	19.11		
Equipment Operator III	38,679	18.60	39,759	19.11	40,699	19.57	42,669	20.51		
Equipment Operator Crew Leader	39,759	19.11	40,697	19.57	42,669	20.51	44,253	21.28	45,836	22.04
Mechanic	41,834	20.11	42,669	20.51	43,710	21.01	44,893	21.58	46,131	22.18
Lead Mechanic	41,513	19.96	42,669	20.51	44,895	21.58	46,131	22.18	47,715	22.94
Mechanic Part-Time	46,569	22.39								

Public Works Union Steps										
2% Increase Effective 7/1/15										
	Start	Hourly	6 months	Hourly	Year 1	Hourly	Year 2	Hourly	Year 3	Hourly
Equipment Operator I	\$ 35,877	\$ 17.25	\$ 36,780	\$ 17.68	\$ 37,688	\$ 18.12	\$ 38,597	\$ 18.56		
Equipment Operator II	37,687	18.12	38,597	18.56	39,453	18.97	40,554	19.50		
Equipment Operator III	39,453	18.97	40,554	19.50	41,513	19.96	43,522	20.92		
Equipment Operator Crew Leader	40,554	19.50	41,511	19.96	43,522	20.92	45,138	21.70	46,752	22.48
Mechanic	42,671	20.51	43,522	20.92	44,584	21.43	45,791	22.01	47,053	22.62
Lead Mechanic	42,343	20.36	43,522	20.92	45,793	22.02	47,053	22.62	48,669	23.40
Mechanic Part-Time	47,501	22.84								

Public Works Union Steps										
2% Increase Effective 7/1/16										
	Start	Hourly	6 months	Hourly	Year 1	Hourly	Year 2	Hourly	Year 3	Hourly
Equipment Operator I	\$ 36,595	\$ 17.59	\$ 37,516	\$ 18.04	\$ 38,442	\$ 18.48	\$ 39,369	\$ 18.93		
Equipment Operator II	38,441	18.48	39,369	18.93	40,242	19.35	41,365	19.89		
Equipment Operator III	40,242	19.35	41,365	19.89	42,343	20.36	44,392	21.34		
Equipment Operator Crew Leader	41,365	19.89	42,341	20.36	44,392	21.34	46,041	22.13	47,688	22.93
Mechanic	43,524	20.93	44,392	21.34	45,476	21.86	46,707	22.46	47,994	23.07
Lead Mechanic	43,190	20.76	44,392	21.34	46,709	22.46	47,994	23.07	49,642	23.87
Mechanic Part-Time	48,451	23.29								

All salaries are based on a full-time equivalency.

Position	Steps			
	A	B	C	D
Crossing Guard and Substitutes	\$0.32 / minute (\$19.20 / hour)			
Crossing Guard Supervisor	\$8.50	\$9.00	\$9.50	\$10.00
EGRMS Sports Table Worker	\$8.50	<i>Flat pay rate, No step increases</i>		
EGRMS Track Event Worker	\$8.50 to \$10.35 (dependent upon job requirements)			
Seasonal Help Positions	\$9.00	\$9.50	\$10.00	\$10.50
Internships	\$8.50	\$8.85	\$9.35	
Lifeguard	\$9.00	\$9.50	\$10.00	\$10.50
Lifeguard - Early Morning Shift	\$10.50	\$10.00	\$10.50	\$11.00
Lifeguard Instructor	\$12.00 to \$18.00 (dependent upon qualifications and experience)			
Office Positions	\$8.50	\$8.85	\$9.35	\$9.85
Recreation Facility Rental Monitor	\$8.50	\$9.00	\$9.50	\$10.00
Recreation Sports Official	\$8.50	<i>Flat pay rate, No step increases</i>		
Recreation Sports Supervisor	\$8.50	\$9.00	\$9.50	\$10.00
Safety Town Aide	\$8.50	\$8.85	\$9.35	
Water Safety Instructor*	\$10.35	<i>Flat pay rate, no step increases</i>		
Senior Water Safety Instructor	\$11.00	\$11.50	\$12.00	\$12.50
Private Swim Lesson Instructor	\$13.00 to \$14.50 (dependent upon qualifications and experience)			
Water Safety Instructor Trainer	\$12.00 to \$18.00 (dependent upon qualifications and experience)			

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

* Election rates updated before 2016 elections.

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

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

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

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

(Rates reviewed and scales updated effective 2016).