



City of East Grand Rapids

# City Commission Approved Budget

FY 2018-19



**CITY OF EAST GRAND RAPIDS**  
**City Commission Approved Budget**  
**FY 2018-19**

**CONTENTS**

	<u>Page</u>
<b>City Manager's Budget Memorandum</b> .....	1
<b>Organizational Chart</b> .....	3
<b>Special Meeting Minutes - Budget Adoption</b> .....	4
<b>All Funds Budget Summary</b> .....	7
<b>General Fund - Overview</b> .....	8
<b>Capital Expenditures</b> .....	12
<b>General Fund Revenues</b> .....	16
<b>General Fund Expenditures</b> .....	27
q City Commission .....	30
q City Manager Department .....	30
q City Attorney .....	30
q Finance Department.....	32
q Public Safety Department.....	35
q Public Works Department .....	37
q Parks & Recreation Department.....	43
q General Administration .....	51
q Transfers to Other Funds .....	51
<b>Street Funds</b> .....	53
q Major Street.....	57
q Local Street.....	64
q Municipal Street .....	71
<b>Water/Sewer Fund</b> .....	76
<b>Other Funds</b> .....	91
q Public Safety Drug Seizure Fund.....	91
q Wealthy Pool Debt Service Fund.....	95
q Streetscape Debt Service Fund .....	99
q Municipal Complex Debt Service Fund.....	103
q Health Care Fund .....	107
q Other Post-Employment Benefits (OPEB) Trust Fund.....	114
q Motor Equipment Revolving Fund (MERF).....	118
<b>Salary &amp; Wage Schedules</b> .....	124



# 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 22, 2018

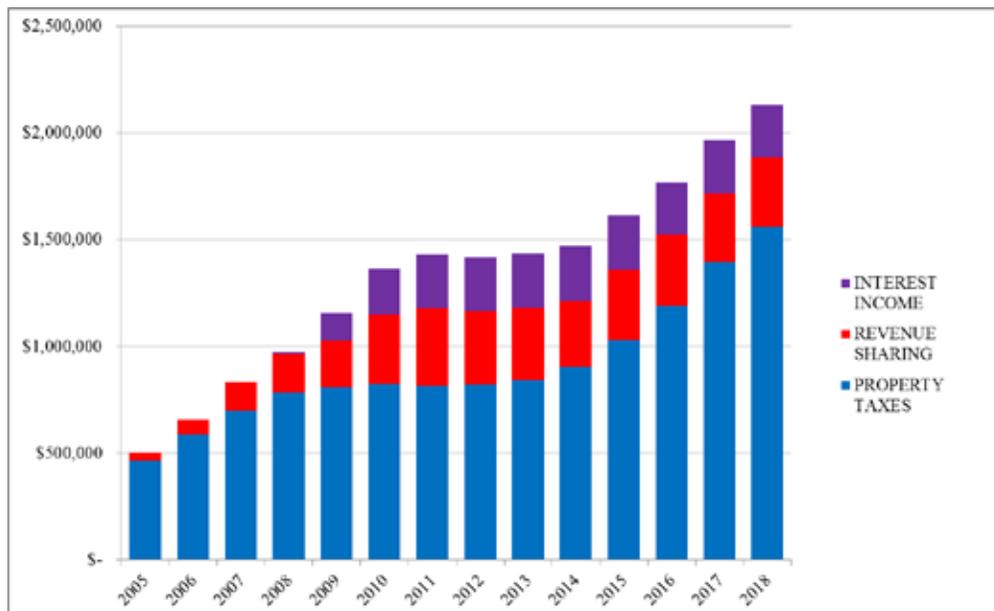
RE: FY 2018-19 City of East Grand Rapids Budget Recommendations

I am pleased to submit the FY 2018-19 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.

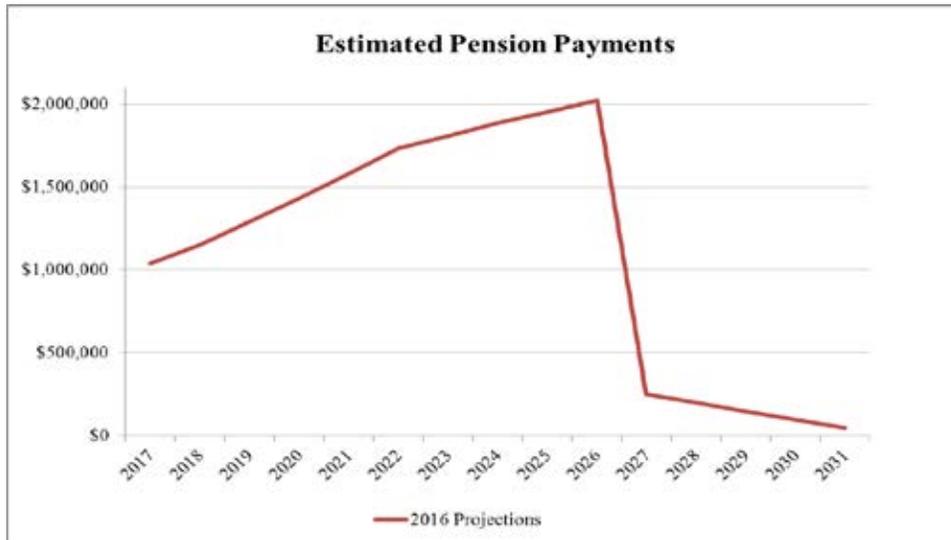
This budget is the culmination of an extensive yearly planning process that begins with the City strategic plan and culminates with staff and City Commissioners discussing and finalizing citywide goals and objectives for 2018. The budget document and the companion capital improvement program document 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 2005, 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 2018-19 are projected to increase by \$254,000.



For the FY 2018-19 budget, the defined benefit pension costs in the Public Safety Department are scheduled to increase by \$71,800. 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**

In 2015 voters approved a 2 mill property tax proposal that provides additional funding for street, sidewalk and storm drainage capital projects. A list of FY 2018-19 street capital projects is on pages 23-28 of the Capital Improvement Program book.

The State of Michigan has approved an increase in the payments to cities for street repairs and reconstruction projects beginning on January 1, 2017. The dedicated street millage was reduced by \$61,100 to match the increase in state funding.

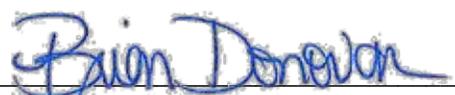
**WATER AND SEWER FUND**

The FY 2018-19 budget contains over \$1 million for water/sewer capital projects. A summary of the water/sewer capital needs is presented on pages 31-37 of the Capital Improvement Program book. All proposed water/sewer projects are coordinated with the street capital projects so that both are constructed at the same time.

**CONCLUSION**

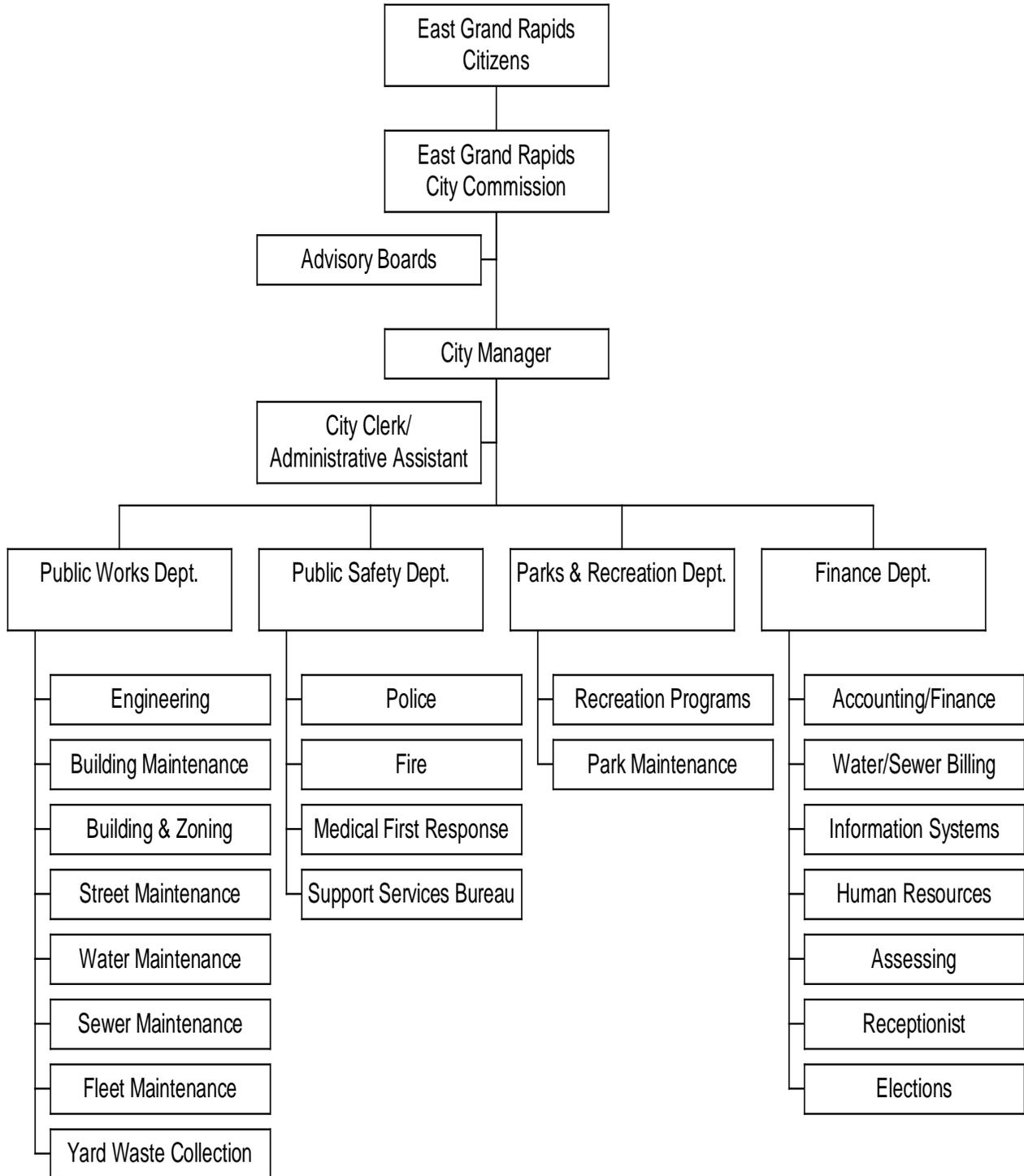
I would like to thank Karen Mushong and all of the staff members in each department who helped prepare this budget. All City employees remain committed to continue to provide the highest level municipal services to the citizens of East Grand Rapids while working to live within the funding levels available.

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

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



# City of East Grand Rapids Organizational Chart



PROCEEDINGS OF THE CITY COMMISSION  
CITY OF EAST GRAND RAPIDS

**Special Meeting Held June 4, 2018**

Mayor Seibold called the meeting to order at 7:48 p.m. in the City Commission Chambers at the East Grand Rapids Community Center.

Present: Commissioners Duncan, Favale, Hamrick, Miller, Walters, Zagel and Mayor Seibold

Absent: None

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

2018-74. Consider request to adopt a resolution adopting the FY 2018-19 budget and setting a millage rate for FY 2018-19.

2018-74-A. Zagel-Duncan. That a resolution adopting the FY 2018-19 budget and setting the millage rate for FY 2018-19 be adopted as attached in Exhibit "A."

Commissioner Zagel noted the millage rate had been reduced from last year due to Proposal A and the Headlee amendment requirement.

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

Nays: -0-

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

2018-75. Consider request to adopt a resolution establishing water/sewer rates for FY 2018-19.

2018-75-A. Zagel-Miller. That a resolution setting water/sewer rates for the upcoming fiscal year be adopted as attached in Exhibit "B."

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

Nays: -0-

The meeting adjourned at 7:50 p.m., subject to the call of the Mayor until June 18, 2018.

---

Karen K. Brower, City Clerk

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

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

RESOLUTION

RESOLVED, that there be levied a tax upon all property subject to taxation by the municipal government of the City of East Grand Rapids in the City's General Fund for FY 2018-19, the total of which said amount and the amount estimated to be necessary for such purposes is hereby declared to be the sum of \$11,653,100 of which the sum of \$8,560,000 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 12.4331 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 2018-19;

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, less the reduction calculation for additional revenue received by the State, at a rate of 1.8074 mills in FY

WHEREAS, the Commission may adopt general funds and special revenue funds for FY 2018-2019 as presented in the City Commission approved budget by departmental appropriation subtotal:

	<u>Revenues</u>	<u>Expenditures</u>
General Funds:		
GENERAL FUND	\$ 11,690,600	\$ 12,020,600
Special Revenue Funds:		
MAJOR STREET	\$ 1,236,200	\$ 1,236,200
LOCAL STREET	\$ 1,355,800	\$ 1,355,800
MUNICIPAL STREET	\$ 1,726,000	\$ 1,411,000
DRUG LAW ENFORCEMENT FUND	\$ 50,000	\$ 16,600

WHEREAS, the Commission may adopt the non-general funds for FY 2018-2019 as presented in the City Commission approved budget by fund total:

	<u>Revenues</u>	<u>Expenditures</u>
Other Funds:		
WEALTHY POOL DEBT SERVICE	\$ 145,400	\$ 145,400
STREETSCAPE DEBT SERVICE	\$ 263,400	\$ 263,400
MUNICIPAL COMP DEBT SERVICE	\$ 523,700	\$ 523,700
WATER AND SEWER	\$ 4,176,200	\$ 4,701,200
HEALTH CARE	\$ 1,781,500	\$ 1,866,500
MERF	\$ 836,200	\$ 1,066,200
OPEB TRUST FUND	\$ 200,000	\$ 75,000

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

## RESOLUTION ADOPTING WATER/SEWER RATES

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

BE IT RESOLVED that for the period from July 1, 2018 through June 30, 2019 water and sewer rates shall be as follows:

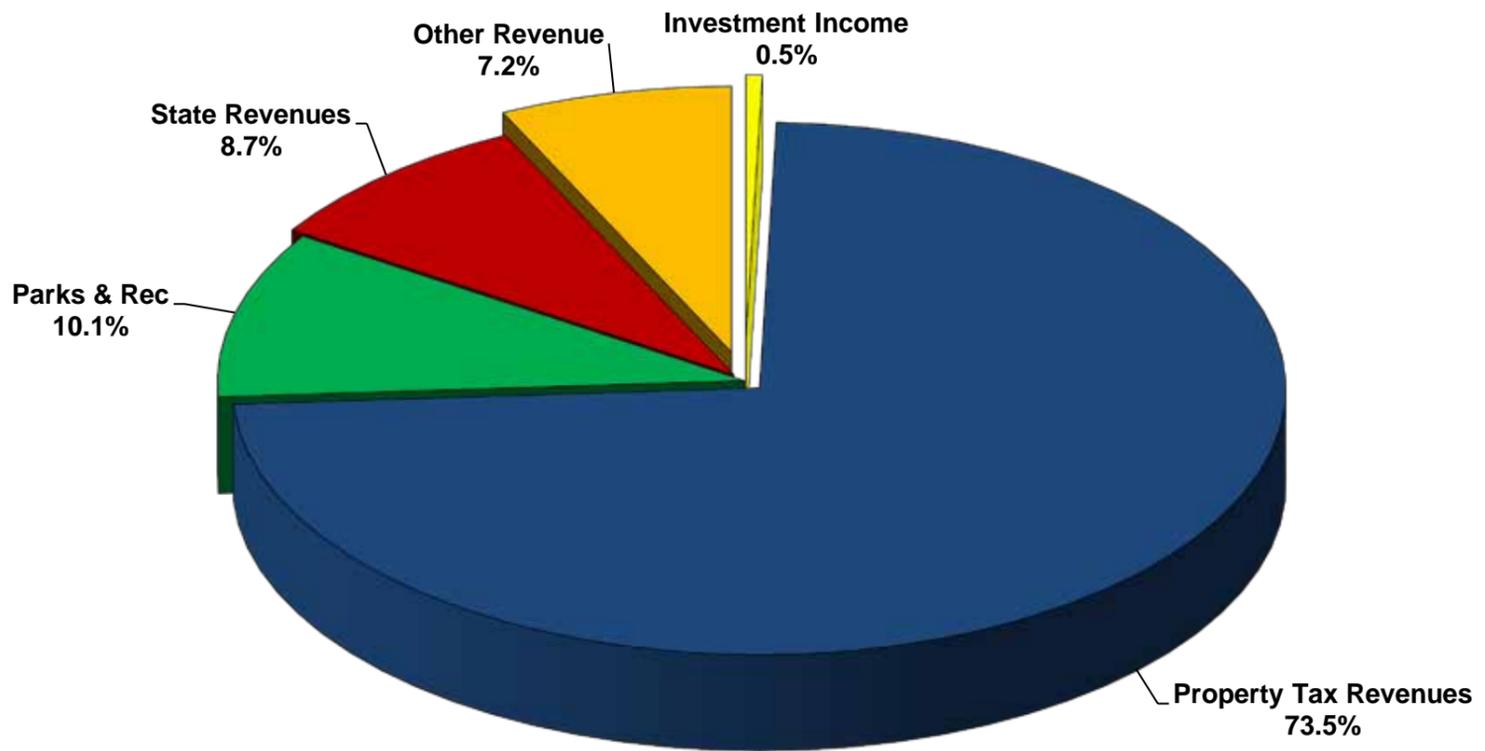
Residential		Non-Residential	
<b>READINESS-TO-SERVE:</b>		<b>READINESS-TO-SERVE:</b>	
<u>Average Monthly Consumption</u>	<u>Readiness-to-Serve Monthly Charge</u>	<u>Meter Size</u>	<u>Readiness-to-Serve Monthly Charge</u>
0 - 7,000	\$36.00	3/4"	36.00
7,001 and up	\$36.00 + \$3.00 per thousand gallons 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>	Multi-businesses	RTS (above) plus \$20 per additional business on meter
	\$25.20 per month (plus usage)		
	<u>Sewer Only Flat Fee:</u>	500,000 and up (gallons per month)	Add \$3.00 per thousand gallons of usage over 500,000
	\$32.50 per month (no usage charge)		
<b>COMMODITY:</b>		<b>COMMODITY:</b>	
WATER:	\$2.70 per 1,000 gallons	WATER:	\$2.70 per 1,000 gallons
SEWER:	\$3.40 per 1,000 gallons	SEWER:	\$3.40 per 1,000 gallons

# CITY OF EAST GRAND RAPIDS

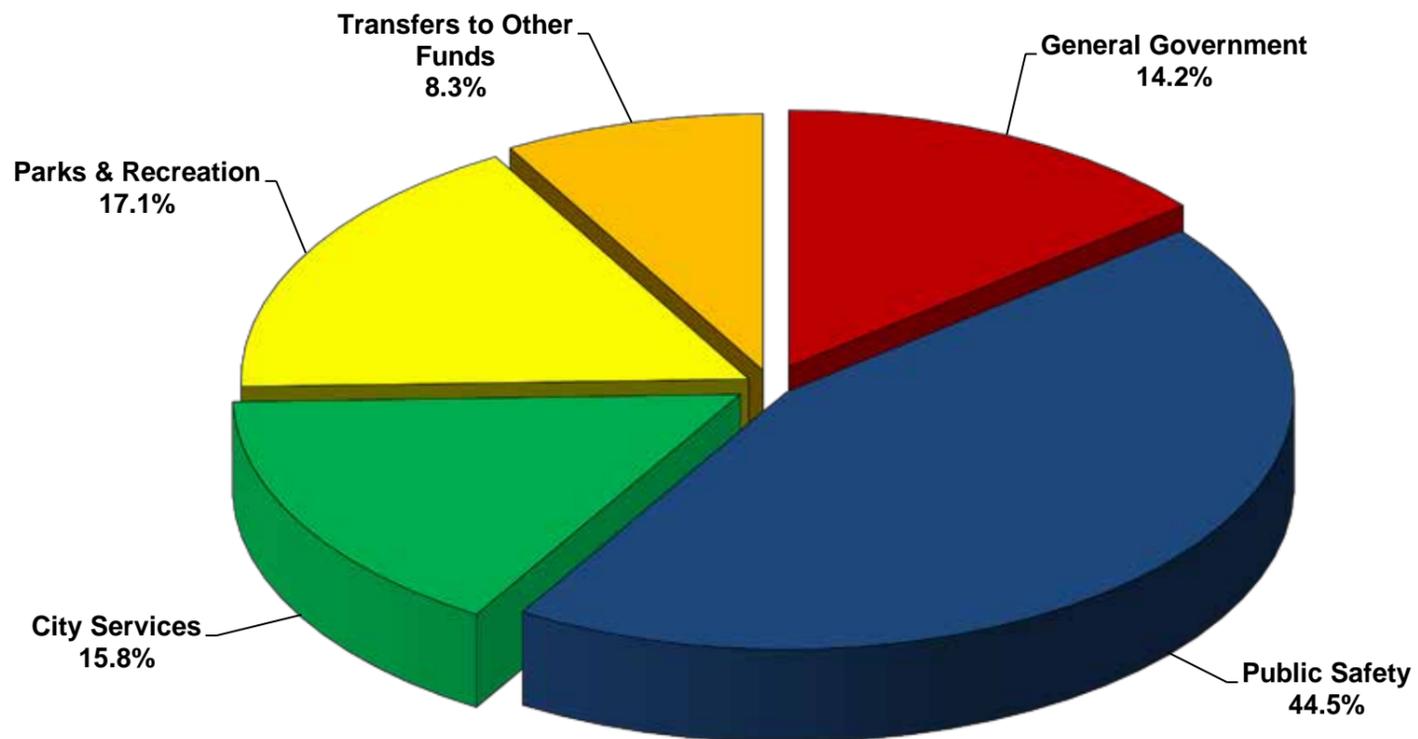
## ALL FUNDS BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>REVENUES</u></b>					
GENERAL FUND	\$ 11,160,969	\$ 11,304,100	\$ 11,610,200	\$ 11,690,600	\$ 11,690,600
MAJOR STREET FUND	630,131	719,000	727,800	763,200	763,200
LOCAL STREET FUND	264,817	300,100	367,300	285,800	285,800
MUNICIPAL STREET FUND	1,245,666	1,270,400	1,483,200	1,246,000	1,246,000
DRUG LAW ENFORCEMENT FUND	69,645	50,000	69,400	50,000	50,000
WEALTHY POOL DEBT SERVICE	137,192	140,900	140,900	145,400	145,400
MUNICIPAL COMPLEX DEBT SERVICE	490,050	512,600	512,600	523,700	523,700
WATER & SEWER FUND	4,211,321	4,226,800	4,290,800	4,176,200	4,176,200
HEALTH CARE FUND	1,771,326	1,736,300	1,739,000	1,781,500	1,781,500
MOTOR EQUIP REVOLVING FUND	701,200	743,000	778,100	836,200	836,200
OPEB TRUST FUND	200,756	175,000	200,000	200,000	200,000
<b>TOTAL REVENUES</b>	<b>20,883,073</b>	<b>21,178,200</b>	<b>21,919,300</b>	<b>21,698,600</b>	<b>21,698,600</b>
TRANSFERS FROM OTHER FUNDS	3,037,234	2,207,000	2,407,000	2,286,400	2,286,400
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>\$ 23,920,307</b>	<b>\$ 23,385,200</b>	<b>\$ 24,326,300</b>	<b>\$ 23,985,000</b>	<b>\$ 23,985,000</b>
<b><u>EXPENDITURES</u></b>					
GENERAL FUND	\$ 9,988,689	\$ 10,614,100	\$ 10,860,200	\$ 11,020,600	\$ 11,020,600
MAJOR STREET FUND	1,767,784	981,000	1,519,800	972,800	972,800
LOCAL STREET FUND	969,437	1,291,100	1,498,300	1,355,800	1,355,800
MUNICIPAL STREET FUND	332,139	305,400	433,200	388,000	388,000
DRUG LAW ENFORCEMENT FUND	103,577	29,400	39,400	16,600	16,600
WEALTHY POOL DEBT SERVICE	137,298	140,900	140,900	145,400	145,400
STREETSCAPE DEBT SERVICE	259,238	262,000	262,000	263,400	263,400
MUNICIPAL COMPLEX DEBT SERVICE	487,850	512,600	512,600	523,700	523,700
WATER & SEWER FUND	3,205,607	4,661,800	4,700,800	4,701,200	4,701,200
HEALTH CARE FUND	1,687,534	1,811,300	1,914,000	1,866,500	1,866,500
MOTOR EQUIP REVOLVING FUND	810,600	1,467,900	1,582,400	1,066,200	1,066,200
OPEB TRUST FUND	121,156	75,000	325,000	75,000	75,000
<b>TOTAL EXPENDITURES</b>	<b>19,870,909</b>	<b>22,152,500</b>	<b>23,788,600</b>	<b>22,395,200</b>	<b>22,395,200</b>
TRANSFERS TO OTHER FUNDS	2,937,433	2,207,000	2,407,000	2,286,400	2,286,400
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 22,808,342</b>	<b>\$ 24,359,500</b>	<b>\$ 26,195,600</b>	<b>\$ 24,681,600</b>	<b>\$ 24,681,600</b>

**General Fund Revenues & Transfers In  
\$11,690,600**



**General Fund Expenditures & Transfers Out  
\$12,020,600**

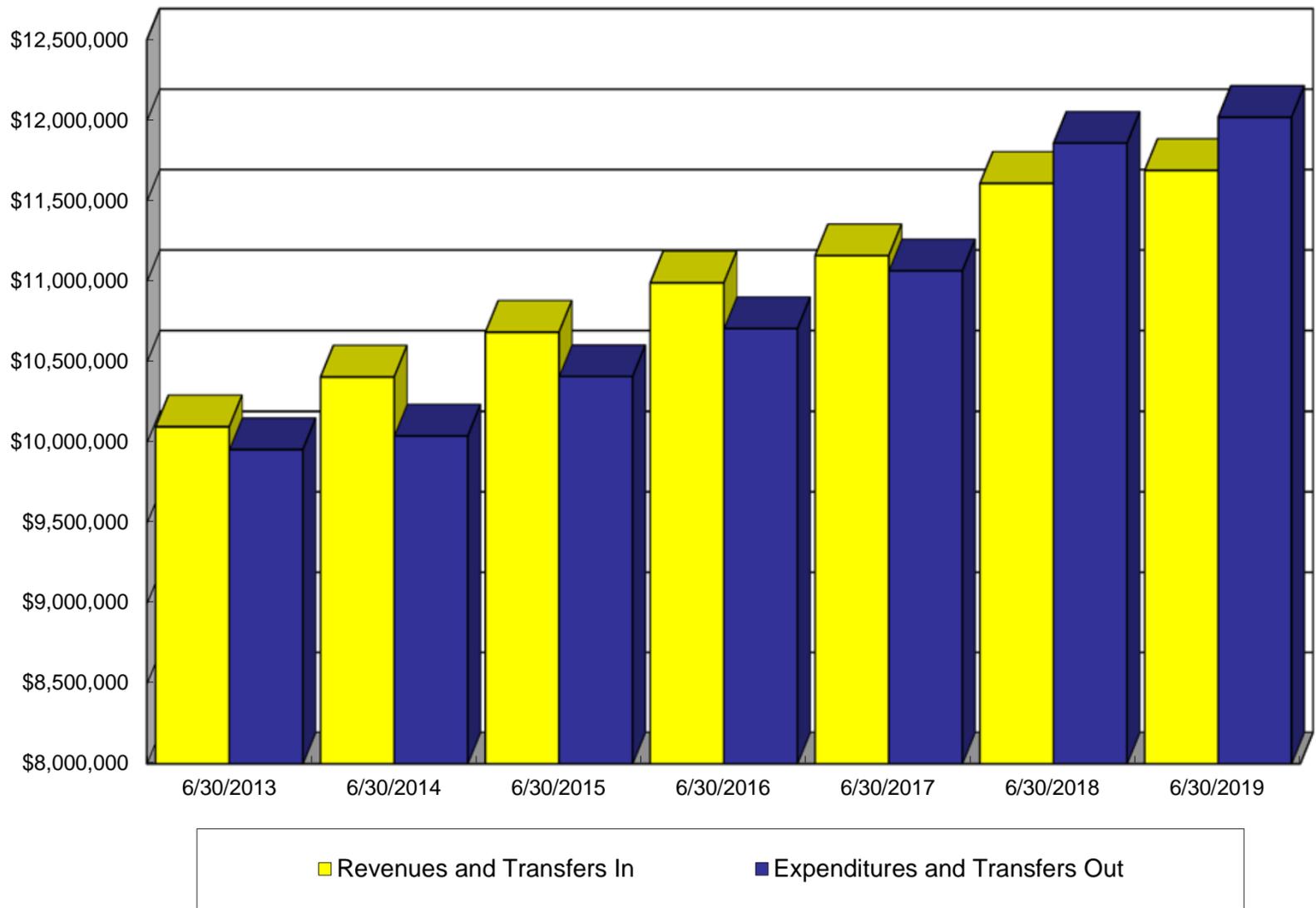


## FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY

### 101 GENERAL FUND

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b>Revenues</b>	\$ 10,685,536	\$ 10,992,392	\$ 11,160,969	\$ 11,304,100	\$ 11,610,200	\$ 11,690,600	\$ 11,690,600
<b>Expenditures</b>	<u>9,410,475</u>	<u>9,708,162</u>	<u>9,988,689</u>	<u>10,614,100</u>	<u>10,860,200</u>	<u>11,020,600</u>	<u>11,020,600</u>
<b>Revenues over (under) expenditures</b>	1,275,061	1,284,230	1,172,280	690,000	750,000	670,000	670,000
<b>Transfers in</b>	-	-	-	-	-	-	-
<b>Transfers out</b>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,077,920)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
<b>Changes in fund balance</b>	275,061	284,230	94,360	(310,000)	(250,000)	(330,000)	(330,000)
<b>Beginning fund balance</b>	<u>3,097,880</u>	<u>3,372,941</u>	<u>3,657,171</u>	<u>3,751,531</u>	<u>3,751,531</u>	<u>3,501,531</u>	<u>3,501,531</u>
<b>Ending fund balance</b>	<u><u>\$ 3,372,941</u></u>	<u><u>\$ 3,657,171</u></u>	<u><u>\$ 3,751,531</u></u>	<u><u>\$ 3,441,531</u></u>	<u><u>\$ 3,501,531</u></u>	<u><u>\$ 3,171,531</u></u>	<u><u>\$ 3,171,531</u></u>
<b>Fund balance as a % of expenditures (excluding transfers)</b>	35.84%	37.67%	37.56%	32.42%	32.24%	28.78%	28.78%
<b>Fund balance</b>							
<b>Nonspendable</b>							
<b>Prepaid assets</b>	\$ 155,625	\$ 45,571	\$ 70,352	\$ -	\$ -	\$ -	\$ -
<b>Restricted</b>							
<b>Public Safety</b>	42,409	77,923	10,000	-	-	-	-
<b>Committed</b>							
<b>Turf replacement</b>	295,000	335,000	375,000	415,000	415,000	455,000	455,000
<b>Assigned</b>							
<b>Future retirement payments</b>	111,648	111,648	61,648	-	-	-	-
<b>Subsequent year expenditures</b>	<u>80,000</u>	<u>160,000</u>	<u>310,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - Unassigned</b>	<u><u>\$ 2,688,259</u></u>	<u><u>\$ 2,927,029</u></u>	<u><u>\$ 2,924,531</u></u>	<u><u>\$ 3,026,531</u></u>	<u><u>\$ 3,086,531</u></u>	<u><u>\$ 2,716,531</u></u>	<u><u>\$ 2,716,531</u></u>
<b>Unassigned Fund balance as a percentage of expenditures (Including Transfers)</b>	25.82%	27.33%	26.43%	26.06%	26.02%	22.60%	22.60%

## Financial Operations General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Revenues and Transfers In	\$ 10,099,728	\$ 10,407,220	\$ 10,685,536	\$ 10,992,392	\$ 11,160,969	\$ 11,610,200	\$ 11,690,600
Expenditures and Transfers Out	\$ 9,957,892	\$ 10,042,409	\$ 10,410,475	\$ 10,708,162	\$ 11,066,609	\$ 11,860,200	\$ 12,020,600
Excess (Deficit)	\$ 141,836	\$ 364,811	\$ 275,061	\$ 284,230	\$ 94,360	\$ (250,000)	\$ (330,000)

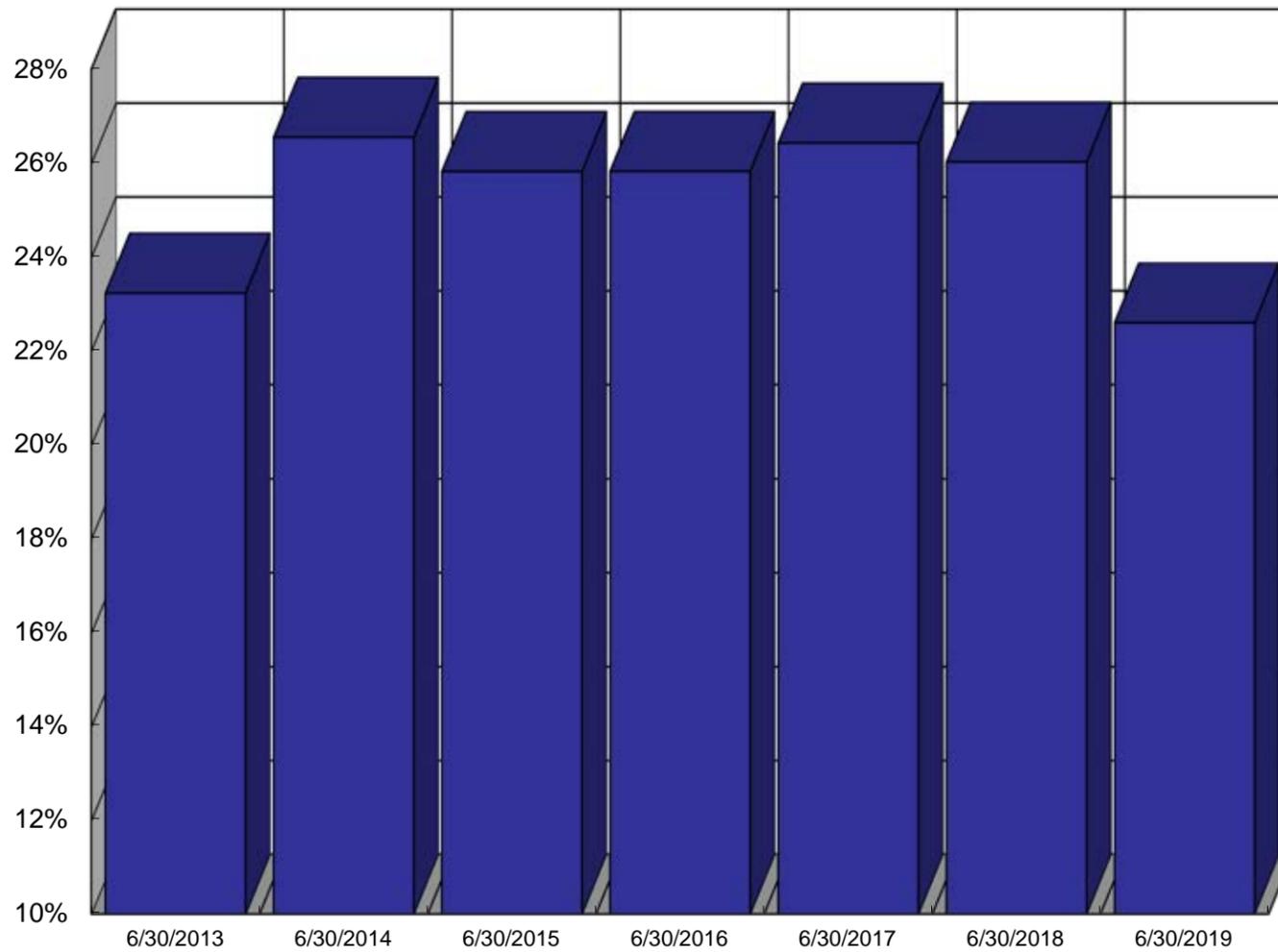
**Warning Trend:** Continuing deficits

**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.

## 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	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Unassigned Fund Balance	\$ 2,337,716	\$ 2,671,837	\$ 2,688,529	\$ 2,927,029	\$ 2,924,531	\$ 3,086,531	\$ 2,716,531
Unassigned Fund Balance as a percentage of expenditures and transfers out	23.23%	26.55%	25.82%	25.82%	26.43%	26.02%	22.60%

**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 2018-19**

<b>GENERAL FUND</b>	<b>17-18 AMENDED BUDGET</b>	<b>18-19 DEPARTMENT REQUEST</b>	<b>18-19 MANAGER RECOMM. BUDGET</b>	<b>18/19 APPROVED</b>
<b><u>CITY MANAGER DEPARTMENT</u></b>				
101-172-9700 Crosswalk Videos	\$ 10,000	\$ -	\$ -	
101-172-9700 Recodification of City Code	-	15,000	15,000	15,000
101-172-9700 Microsoft Upgrades	-	900	900	900
101-875-9700 Commission Chamber Audio/Video System Upgrades	89,600	-	-	-
101-875-9700 Equipment Replacement Fund	-	10,000	10,000	10,000
<b>TOTAL - CITY MANAGER DEPARTMENT</b>	<b>\$ 99,600</b>	<b>\$ 25,900</b>	<b>\$ 25,900</b>	<b>\$ 25,900</b>
<b><u>FINANCE DEPARTMENT</u></b>				
101-192-9700 Election Equipment Replacement	\$ 2,700	\$ -	\$ -	\$ -
101-260-9700 Fixed Asset Program	5,000	-	-	-
101-260-9700 Computer Replacements	2,800	700	700	700
101-260-9700 Domain Upgrades	-	7,000	7,000	7,000
101-260-9700 Microsoft Upgrades	-	2,600	2,600	2,600
101-260-9701 Wireless Upgrades	3,000	-	-	-
101-260-9701 Department Invoice Scanners	3,600	2,700	2,700	2,700
<b>TOTAL - FINANCE DEPARTMENT</b>	<b>\$ 17,100</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
<b><u>PUBLIC SAFETY DEPARTMENT</u></b>				
101-345-9700 Fire Helmet & Boot Replacements	13,900	-	-	-
101-345-9700 Turn Out Gear	9,500	9,500	9,500	9,500
101-345-9700 Battery Powered Combination/Extrication Tool	-	14,000	14,000	14,000
101-345-9701 SCBA Breathing Bottles	2,100	2,100	2,100	2,100
<b>TOTAL - PUBLIC SAFETY DEPARTMENT</b>	<b>\$ 25,500</b>	<b>\$ 25,600</b>	<b>\$ 25,600</b>	<b>\$ 25,600</b>
<b><u>PUBLIC WORKS DEPARTMENT</u></b>				
101-265-9700 Community Center Chiller	\$ 119,900	\$ -	\$ -	\$ -
101-265-9700 Wege Plaza Roof Repairs	133,000	-	-	-
101-265-9700 Computer Replacements - PW	3,500	2,600	2,600	2,600
101-265-9700 Rewiring Community Center for Generator	-	30,000	30,000	30,000
101-265-9700 Manhattan Park-Restroom-Concession Building Roof	-	25,000	10,000	10,000
101-265-9700 Community Center Carpet Replacement	-	10,000	10,000	10,000
101-265-9700 Microsoft Upgrades	-	4,400	4,400	4,400
101-265-9701 Bottle Filling Station with Bi-Level ADA Cooler (2)	8,900	-	-	-
101-265-9701 Public Safety Washer/Dryer	4,500	-	-	-
101-448-9700 Replacement Lights Wealthy Streetscape	-	5,000	5,000	5,000
101-485-9700 Gas Light Village Sign Replacements	-	10,000	10,000	10,000
<b>TOTAL - PUBLIC WORKS DEPARTMENT</b>	<b>\$ 269,800</b>	<b>\$ 87,000</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>

**CITY OF EAST GRAND RAPIDS  
CAPITAL EXPENDITURES  
FY 2018-19**

<b>GENERAL FUND</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 DEPARTMENT REQUEST</b>	<b>18-19 MANAGER RECOMM. BUDGET</b>	<b>18/19 APPROVED</b>
<b><u>PARKS &amp; RECREATION DEPARTMENT</u></b>				
101-751-9700 Community Center Kayak & Canoe Launch	\$ 12,000	\$ -	\$ -	\$ -
101-751-9700 Computer Replacements - REC	2,100	-	-	-
101-751-9700 Chemical Control Hub at Wealthy Pool	-	6,700	6,700	6,700
101-751-9700 Microsoft Upgrades	-	3,100	3,100	3,100
101-751-9700 Manhattan Park Sign	-	6,000	-	-
101-751-9701 Youth Football Tackling Wheels	2,400	-	-	-
101-751-9701 Six Man Lineman Chute	1,900	-	-	-
101-751-9701 Pickle Ball Nets	600	-	-	-
101-751-9701 Field Hockey Goalie Equipment	-	1,300	1,300	1,300
101-751-9701 Splash and Slam Basketball Hoop for Wealthy Pool	-	1,100	1,100	1,100
101-751-9701 Bike Fix-it Station	-	1,400	-	-
101-751-9701 Pool Computers	2,500	-	-	-
101-771-9701 Room Rental TV	700	-	-	-
101-778-9700 Water Wheel Sprinkler Replacement	-	7,000	7,000	7,000
101-778-9700 Microsoft Upgrades	-	900	900	900
101-778-9700 Computer Replacements - GM	-	700	700	700
101-778-9701 Drinking Fountain Replacement at Manhattan Park	4,000	-	-	-
101-778-9701 Storage Carport	-	4,000	-	-
<b>TOTAL - PARKS &amp; RECREATION DEPT</b>	<b>\$ 26,200</b>	<b>\$ 32,200</b>	<b>\$ 20,800</b>	<b>\$ 14,100</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 438,200</b>	<b>\$ 183,700</b>	<b>\$ 157,300</b>	<b>\$ 150,600</b>
<b><u>DRUG SEIZURE FUND</u></b>				
265-347-9700 Police Radar Speed Trailer	\$ 10,000	\$ -	\$ -	\$ -
265-347-9700 Night Vision Thermal Monocular	8,000	-	-	-
265-347-9700 Evolis Radar Speed Sign	5,000	-	-	-
265-347-9700 Computer Replacements - PS	2,800	1,400	1,400	1,400
265-347-9700 Semi-Automatic Pistols	-	8,000	8,000	8,000
265-347-9700 Microsoft Upgrades	-	5,000	5,000	5,000
265-347-9700 Miscellaneous Purchases	10,000	-	-	-
265-347-9701 Bike Patrol Bicycles	3,600	-	-	-
265-347-9701 Reactionary Metal Firearms Target System	-	2,200	2,200	2,200
<b>TOTAL - DRUG SEIZURE FUND</b>	<b>\$ 39,400</b>	<b>\$ 16,600</b>	<b>\$ 16,600</b>	<b>\$ 16,600</b>

**CITY OF EAST GRAND RAPIDS  
CAPITAL EXPENDITURES  
FY 2018-19**

	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 DEPARTMENT REQUEST</b>	<b>18-19 MANAGER RECOMM. BUDGET</b>	<b>18/19 APPROVED</b>
<b>MAJOR STREET FUND</b>				
202-451-9730 Street Construction	\$ 735,000	\$ 263,000	\$ 263,000	\$ 263,000
202-463-9700 Pubic Works Facility Drainage Project (1/4 of Cost)	31,300	-	-	-
202-463-9700 Manhole Casting Adjustment Program	-	2,000	2,000	2,000
202-463-9701 Vibratory Roller (1/2 of Cost)	-	1,500	1,500	1,500
202-474-9700 Traffic Signal Upgrade	21,600	-	-	-
202-474-9700 Traffic Message Sign (1/2 of Cost)	11,000	-	-	-
202-474-9700 Barricade Trailer (1/2 of Cost)	-	3,500	3,500	3,500
202-478-9700 New Bobcat (1/2 of Cost)	29,700	-	-	-
<b>TOTAL - MAJOR STREET FUND</b>	<b>\$ 828,600</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>
<b>LOCAL STREET FUND</b>				
202-451-9730 Street Construction	\$ 796,000	\$ 760,000	\$ 760,000	\$ 760,000
202-463-9700 Pubic Works Facility Drainage Project (1/4 of Cost)	31,600	-	-	-
202-463-9701 Vibratory Roller (1/2 of Cost)	-	1,500	1,500	1,500
202-474-9700 Traffic Message Sign (1/2 of Cost)	11,000	-	-	-
202-474-9700 Barricade Trailer (1/2 of Cost)	-	3,500	3,500	3,500
202-478-9700 New Bobcat (1/2 of Cost)	29,700	-	-	-
<b>TOTAL - LOCAL STREET FUND</b>	<b>\$ 868,300</b>	<b>\$ 765,000</b>	<b>\$ 765,000</b>	<b>\$ 765,000</b>
<b>MUNICIPAL STREET FUND</b>				
204-444-9350 Sidewalk Repair Program	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
204-444-9350 Special Assessment District (SAD)-Sidewalks	-	50,000	50,000	50,000
204-445-8010 Storm Sewer Repairs and CIPP	247,000	171,000	171,000	171,000
204-448-9700 Street Light LED Retrofit - Lakeside Dr and Gaslight	19,300	-	-	-
204-451-9730 Gravel Road Improvements	6,500	6,500	6,500	6,500
<b>TOTAL - MUNICIPAL STREET FUND</b>	<b>\$ 422,800</b>	<b>\$ 377,500</b>	<b>\$ 377,500</b>	<b>\$ 377,500</b>
<b>TOTAL - STREET FUNDS</b>	<b>\$ 2,119,700</b>	<b>\$ 1,412,500</b>	<b>\$ 1,412,500</b>	<b>\$ 1,412,500</b>

**CITY OF EAST GRAND RAPIDS  
CAPITAL EXPENDITURES  
FY 2018-19**

<b>WATER AND SEWER FUND</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 DEPARTMENT REQUEST</b>	<b>18-19 MANAGER RECOMM. BUDGET</b>	<b>18/19 APPROVED</b>
<u>Water System:</u>				
592-542-9700 Upgrade/Replace Water Mains	\$ 832,000	\$ 760,000	\$ 760,000	\$ 760,000
592-542-9700 Pubic Works Facility Drainage Project (1/4 of Cost)	31,200	-	-	-
592-542-9700 Hydrant Update Program	24,000	20,000	20,000	20,000
592-542-9700 Valve Replacement Program	18,000	18,000	18,000	18,000
592-542-9701 Hydraulic Utility Saw	5,000	-	-	-
592-543-9700 Meter Replacement Program	-	72,000	72,000	72,000
Subtotal - Water System	910,200	870,000	870,000	870,000
<u>Sewer System:</u>				
592-550-9700 Upgrades Sanitary Sewer System	100,000	63,000	63,000	63,000
592-550-9700 Pubic Works Facility Drainage Project (1/4 of Cost)	31,200	-	-	-
592-550-9700 Lift Station Improvements	-	183,000	183,000	183,000
592-550-9700 Sewer Line-Rapid Assessment Tool	-	25,000	25,000	25,000
Subtotal - Sewer System	\$ 131,200	271,000	271,000	271,000
<b>TOTAL - WATER AND SEWER FUND</b>	\$ 1,041,400	\$ 1,141,000	\$ 1,141,000	\$ 1,141,000

**MERF**

<u>Vehicles &amp; Equipment Replacement of:</u>				
692-570-9700 2003 John Deere Loader #109	\$ 250,000	\$ -	\$ -	\$ -
692-570-9700 2000 Sterling Dump Truck #196	150,000	-	-	-
692-570-9700 2001 Freightliner Plow Truck #102	150,000	-	-	-
692-570-9700 2009 Volvo Mini Loader #120	65,000	-	-	-
692-570-9700 New Parks and Recreation Truck	32,000	-	-	-
692-570-9700 2012 Impala Command Vehicle #296	24,000	-	-	-
692-570-9700 2003 Packer Truck #108	-	150,000	150,000	150,000
692-570-9700 1998 Claw Bucket #168	-	15,000	15,000	15,000
692-570-9700 1997 Swenson Salt Spreaders #518	-	13,000	13,000	13,000
692-570-9700 Wing Plow (Attachment to #102)	-	10,000	10,000	10,000
692-570-9700 1997 Top Dresser #553	-	8,000	8,000	8,000
692-570-9700 1998 Turf Roller #536	-	5,000	5,000	5,000
692-570-9700 94 12' Haulmark Enclosed Trailer-Saw #57	-	5,000	5,000	5,000
<b>TOTAL - MERF</b>	\$ 671,000	\$ 206,000	\$ 206,000	\$ 206,000

**TOTAL CAPITAL PROJECTS: \$ 4,309,700 \$ 2,959,800 \$ 2,933,400 \$ 2,926,700**

## CITY OF EAST GRAND RAPIDS GENERAL FUND REVENUES

Budget Notes: The total General Fund budgeted revenues are \$11,690,600 which is higher than the original budgeted amount of the previous fiscal year (3.42% increase in revenues).

The increased property tax revenue is mainly the result of the increase in property taxes of \$254,000 or 3.05%. The low level of additional property tax revenue is due to the rate of inflation being 2.1% in the current year. The lower rate of inflation resulted in another headlee rollback due to taxable value increasing more than the inflation rate.

State shared sales tax includes the constitutional and statutory projected to be received and has increased from previous year's estimates.

The remaining changes are outlined in the attached budget detail.

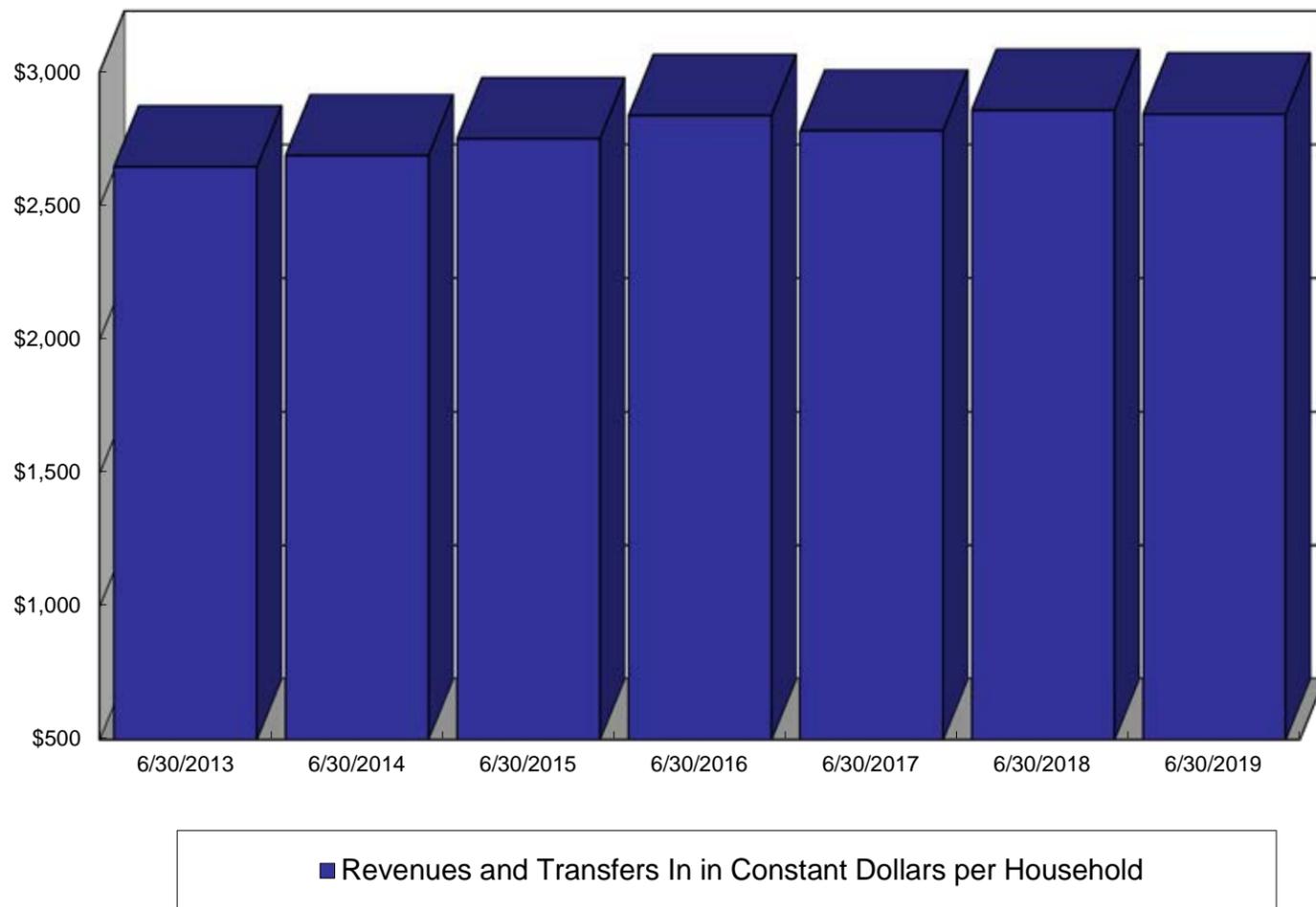


# CITY OF EAST GRAND RAPIDS

## GENERAL FUND BUDGETARY SUMMARY

	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b><u>REVENUES</u></b>					
CITY TAXES & PENALTIES	\$ 8,172,475	\$ 8,340,000	\$ 8,340,000	\$ 8,594,000	\$ 8,594,000
LICENSES AND PERMITS	62,298	65,000	65,000	65,000	65,000
INTERGOVERNMENTAL PROGRAMS	980,781	916,500	1,006,500	1,016,300	1,016,300
CHARGES FOR CURRENT SERVICES	509,268	566,400	579,700	573,900	573,900
RECREATION REVENUE	1,192,418	1,189,200	1,136,000	1,184,400	1,184,400
FINES & FORFEITS	36,181	40,000	35,000	35,000	35,000
INTEREST AND RENTS	39,713	25,000	50,000	60,000	60,000
OTHER REVENUES	127,410	121,600	148,100	121,600	121,600
OTHER REVENUES - LIBRARY	40,425	40,400	40,400	40,400	40,400
OTHER FINANCING SOURCES	-	-	209,500	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b><u>\$ 11,160,969</u></b>	<b><u>\$ 11,304,100</u></b>	<b><u>\$ 11,610,200</u></b>	<b><u>\$ 11,690,600</u></b>	<b><u>\$ 11,690,600</u></b>

## Revenues and Transfers In per Household General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Revenues and Transfers In	\$10,099,728	\$10,427,851	\$10,685,536	\$11,160,977	\$11,160,969	\$11,610,200	\$11,690,600
Revenues and Transfers In in Constant Dollars	\$10,099,728	\$10,261,388	\$10,502,700	\$10,835,459	\$10,616,095	\$10,910,236	\$10,854,904
Revenues and Transfers In in Constant Dollars per Household	\$2,645	\$2,688	\$2,751	\$2,838	\$2,781	\$2,858	\$2,843

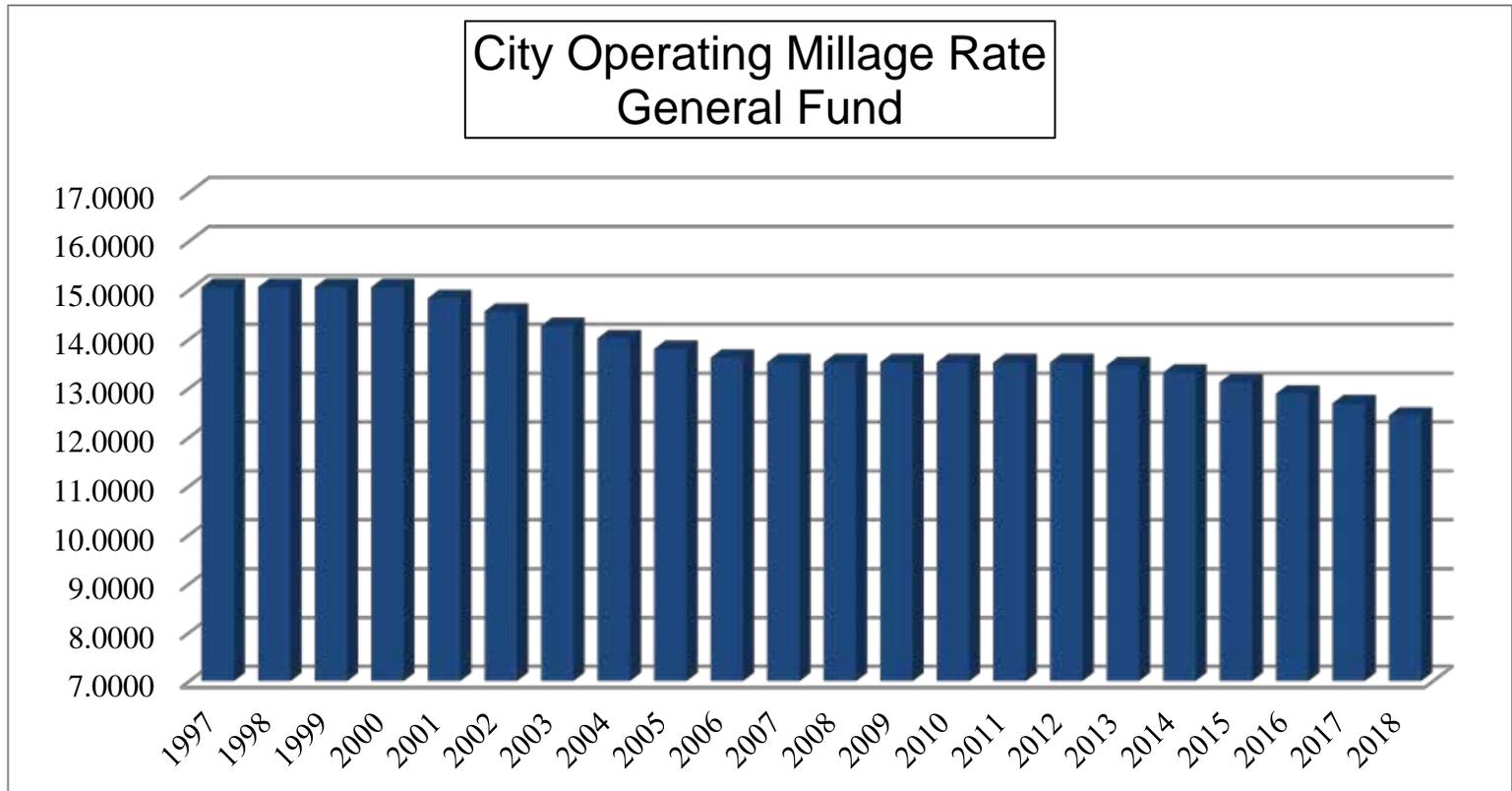
**Warning Trend:** Decreasing net revenues\* (constant dollars) per household.

**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 2019. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2018 & 2019).



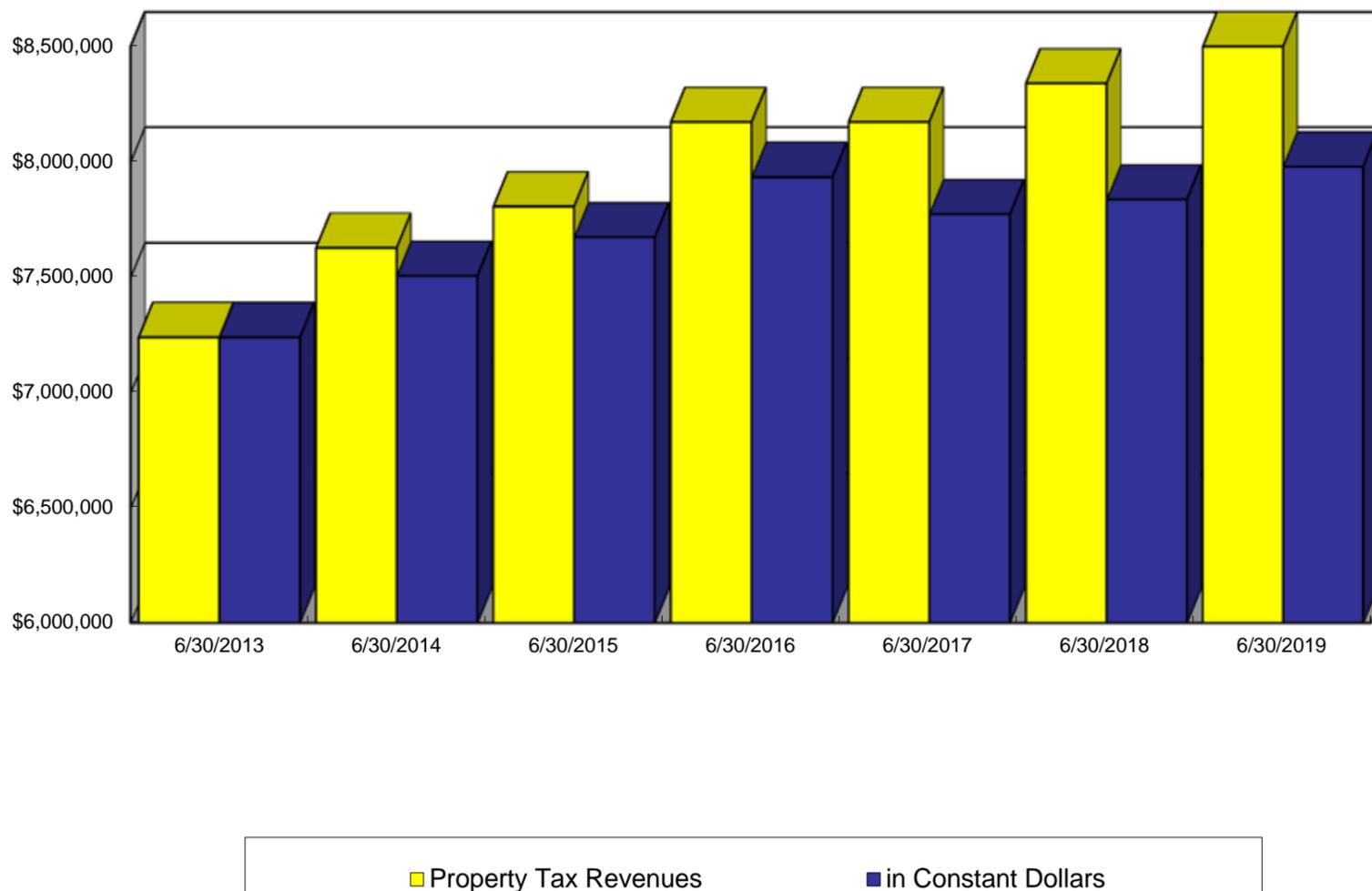
**Formula:** City Operating Millage Rate History.

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

Since the rate of inflation was 2.1% and the annual growth rate on existing property was greater than the rate of inflation, we had another rollback this year to keep the annual tax growth to the rate of inflation.

The millage rate was 15.0560 in 1997 is estimated to be 12.4331 in 2018. That accounts for more than 2.6 mills being rolled back over the last 20 years.

## Property Tax Revenues General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Property Tax Revenues	\$7,240,404	\$7,627,662	\$7,807,195	\$8,172,475	\$8,172,475	\$8,340,000	\$8,594,000
Property Tax Revenues in Constant Dollars	\$7,240,404	\$7,505,900	\$7,673,609	\$7,934,119	\$7,773,498	\$7,837,192	\$7,979,662

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

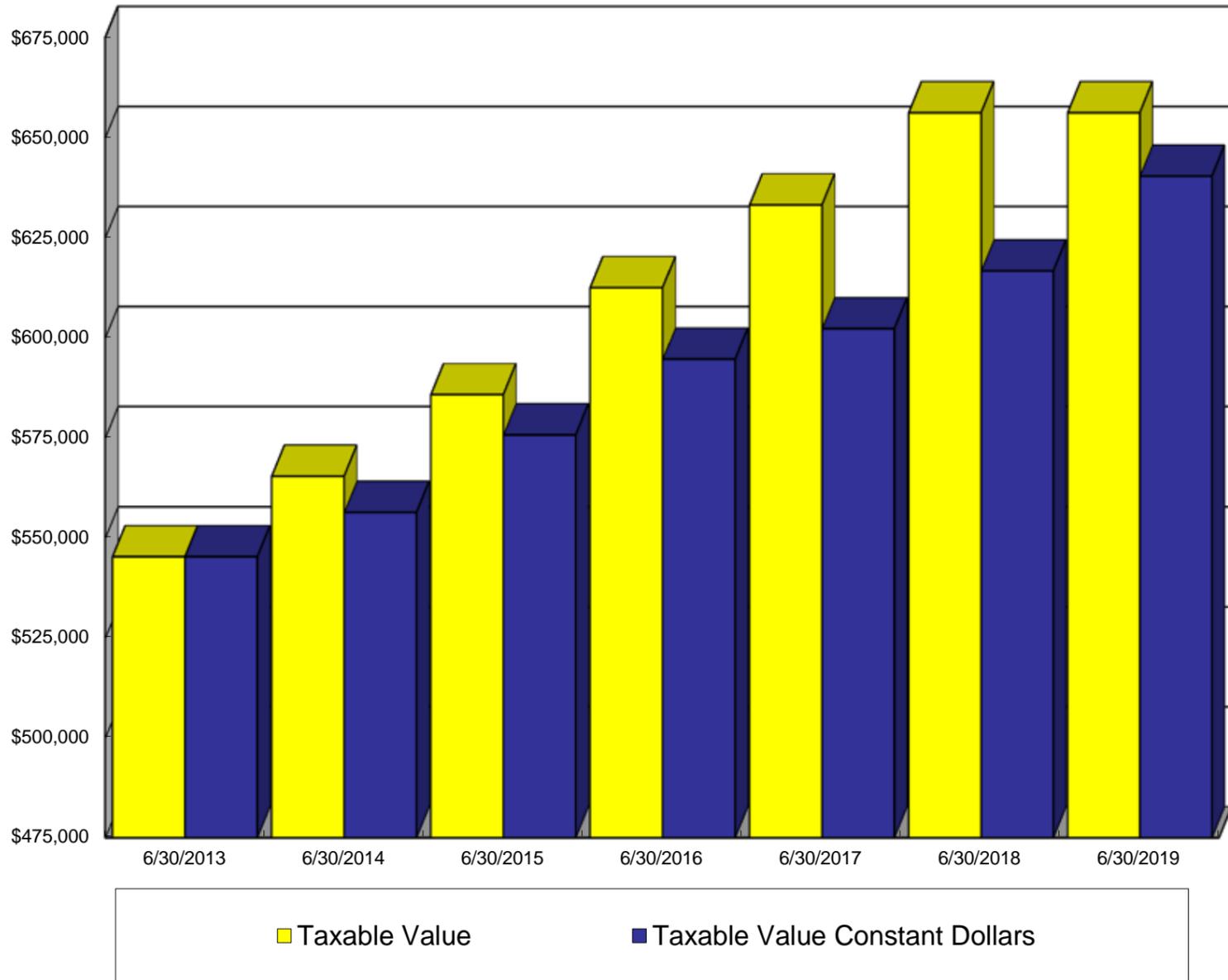
**Formula:** Property tax revenues in constant dollars.

**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. However, property tax revenues in recent years have risen faster than constant dollars due to property transfers/"uncappings" and a number of improvements made to existing properties.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2018 & 2019)

# Taxable Valuation



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Taxable Valuation							
Valuation / 1000	545,263	565,379	585,719	612,443	633,121	656,187	656,187
Taxable Valuation\ Constant Dollars x 1000	545,263	556,354	575,697	594,581	602,212	616,626	640,323

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

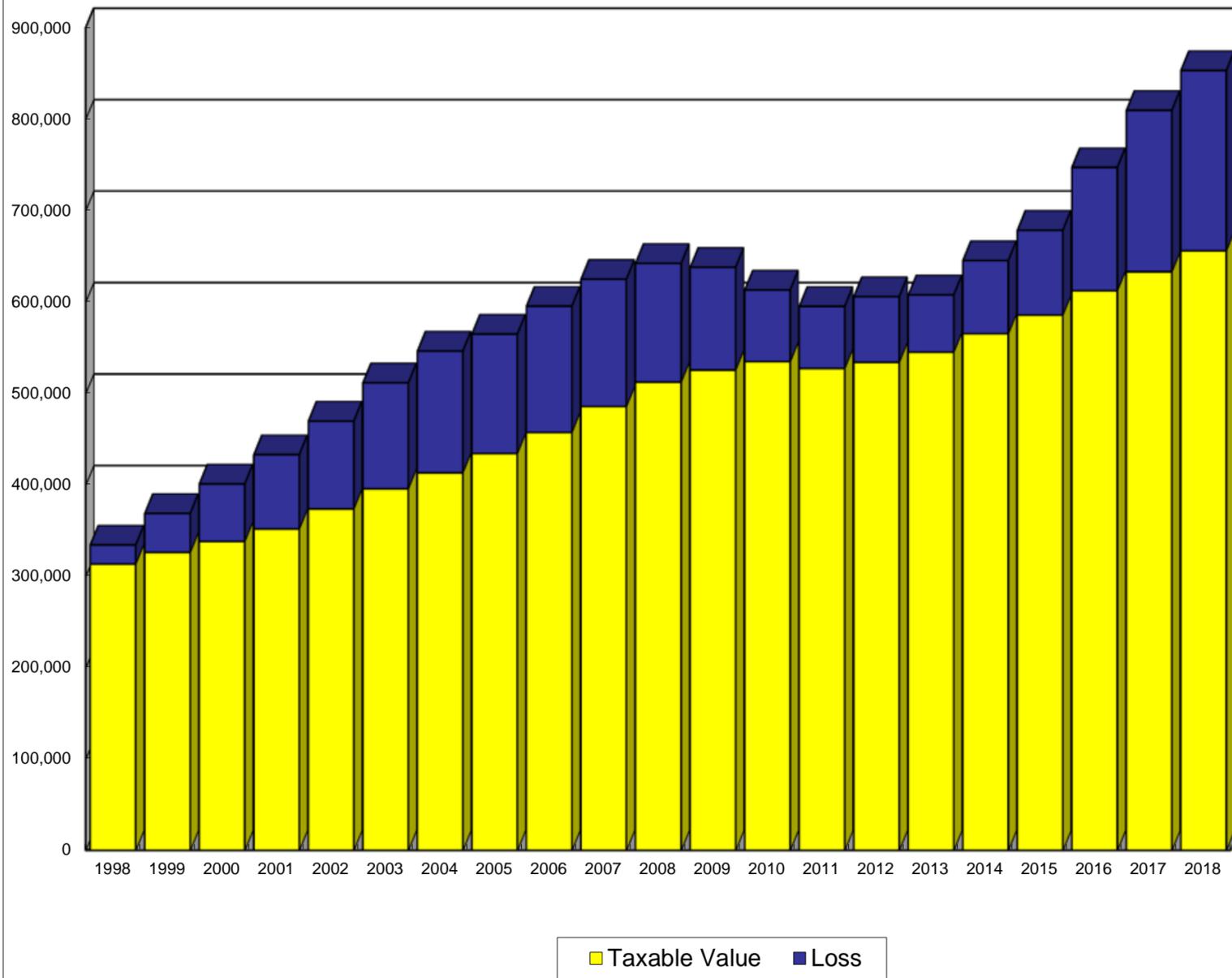
**Formula:** Taxable Value - Taxable Value (constant dollars)

**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 2018 & 2019).

# Taxable Value vs Assessed Valuation

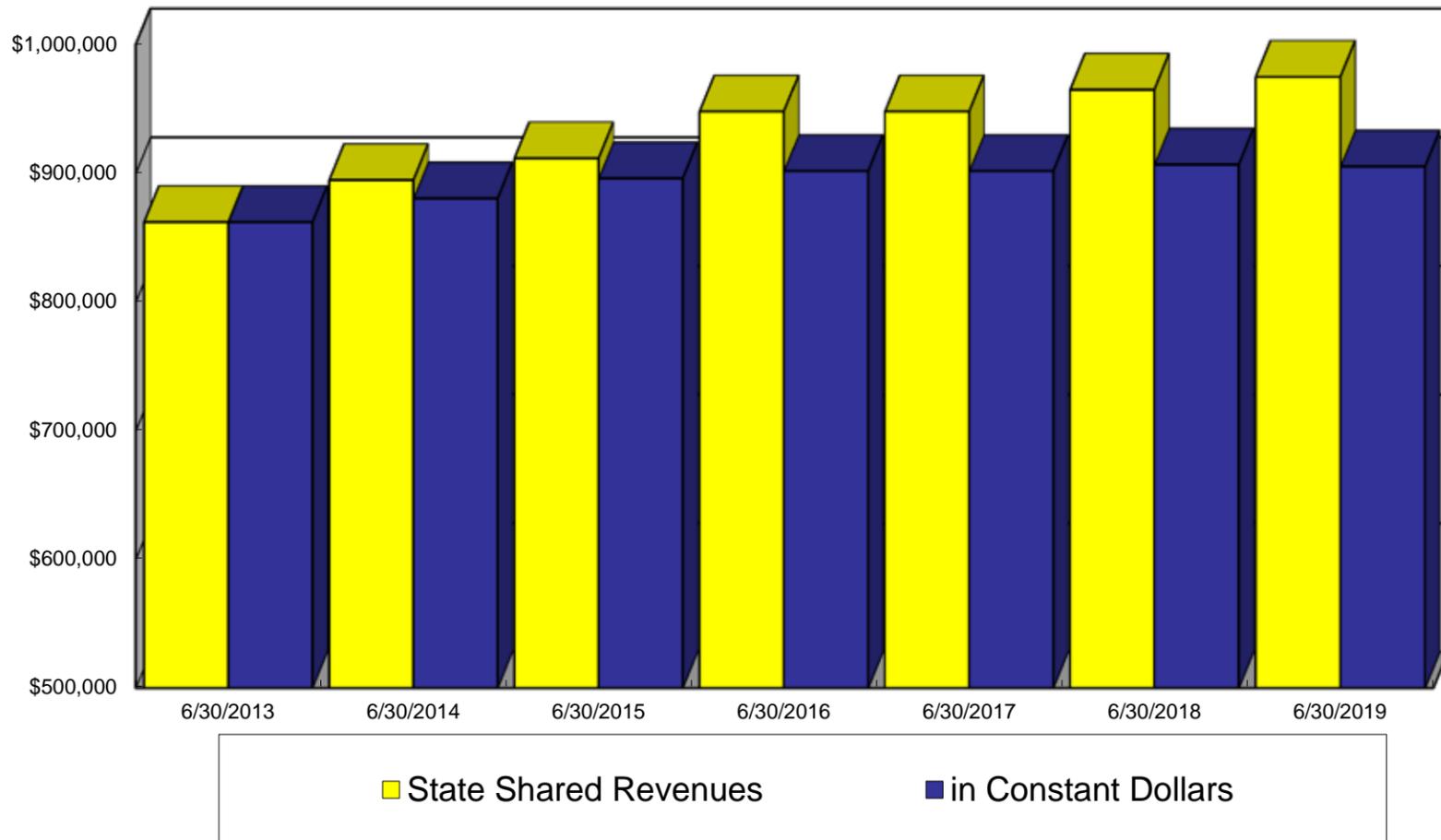


**Warning Trend:** Declining growth or drop in the value of taxable value in dollars or in constant dollars.

**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.

## State Shared Revenues General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
State Shared Revenues	\$862,082	\$894,749	\$911,633	\$948,051	\$948,051	\$965,000	\$975,000
State Shared Revenues in Constant Dollars	\$862,082	\$880,466	\$896,034	\$901,768	\$901,768	\$906,821	\$905,303

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

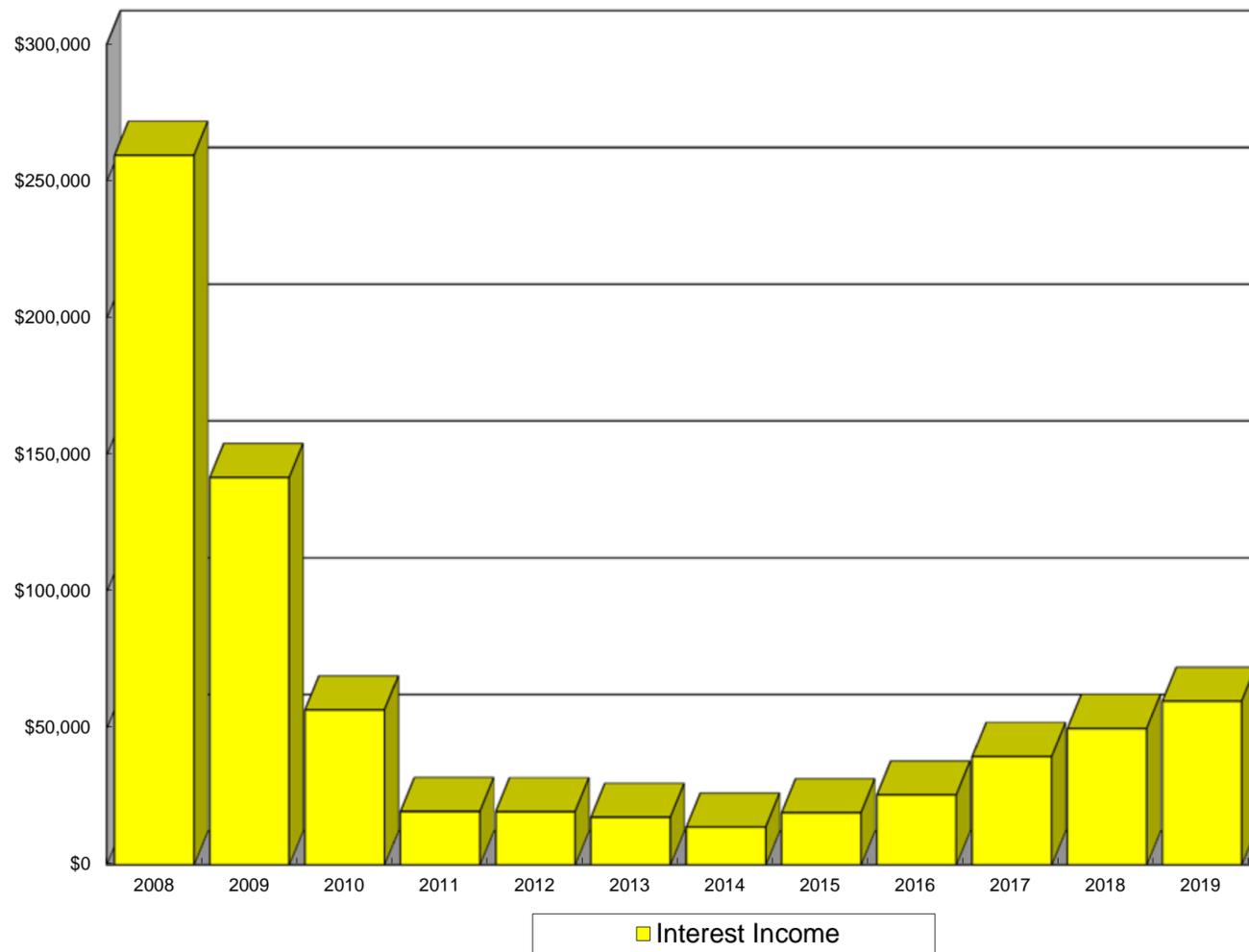
**Formula:** State shared revenues in constant dollars.

**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 2018 & 2019).

# General Fund Interest Income



	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Interest Income	\$ 259,532	\$ 141,793	\$ 56,811	\$ 19,585	\$ 19,533	\$ 17,433	\$ 13,883	\$ 19,105	\$ 25,648	\$ 39,713	\$ 50,000	\$ 60,000

**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 2018-19 BUDGET**

101 GENERAL FUND REVENUES		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>CITY TAXES &amp; PENALTIES</b>						
101-000-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 8,152,332	\$ 8,320,000	\$ 8,320,000	\$ 8,574,000	\$ 8,574,000
101-000-4450	INTEREST & PENALTIES ON TAX-CEGR	20,143	20,000	20,000	20,000	20,000
<b>Totals for CITY TAXES &amp; PENALTIES</b>		<b>\$ 8,172,475</b>	<b>\$ 8,340,000</b>	<b>\$ 8,340,000</b>	<b>\$ 8,594,000</b>	<b>\$ 8,594,000</b>
 <b>Dept 450-LICENSES &amp; PERMITS</b>						
101-450-4510	BUSINESS LICENSES	\$ 16,200	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
101-450-4770	BUILDING PERMITS	32,733	35,000	35,000	35,000	35,000
101-450-4790	OTHER PERMITS	13,365	15,000	15,000	15,000	15,000
<b>Totals for Dept 450-LICENSES &amp; PERMITS</b>		<b>\$ 62,298</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
 <b>Dept 539-INTERGOVERNMENT REVENUES</b>						
101-539-5440	STATE TRAINING POLICE GRANT	\$ 5,061	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
101-539-5470	TREE INVENTORY GRANT	2,500	-	-	-	-
101-539-5480	SCHOOL SECURITY AGREEMENT	1,897	1,000	13,000	12,800	12,800
101-539-5730	LOCAL COMMUNITY STABILIZATION	20,285	-	20,000	20,000	20,000
101-539-5760	CONSTITUTIONAL SALES TAX	860,195	820,000	875,000	880,000	880,000
101-539-5761	STATUTORY SALES TAX	87,856	87,000	90,000	95,000	95,000
101-539-5770	LIQUOR TAX	2,987	3,000	3,000	3,000	3,000
<b>Totals for Dept 539-INTERGOVERNMENT REVENUES</b>		<b>\$ 980,781</b>	<b>\$ 916,500</b>	<b>\$ 1,006,500</b>	<b>\$ 1,016,300</b>	<b>\$ 1,016,300</b>
 <b>Dept 600-CHARGES FOR CURRENT SERVICES</b>						
101-600-6090	CLERK'S SERVICES	\$ 11,467	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
101-600-6160	ADMIN. CHARGES TO W&S FUND	205,000	245,000	245,000	250,000	250,000
101-600-6165	ADMIN. CHARGES TO STREET FUNDS	-	30,000	30,000	30,000	30,000
101-600-6170	CATV SUBSCRIBER REVENUE	224,575	225,000	225,000	225,000	225,000
101-600-6200	RIGHT-OF-WAY FEES	39,861	35,000	35,000	35,000	35,000
101-600-6540	MISCELLANEOUS REVENUE	28,365	27,400	40,700	29,900	29,900
<b>Totals for Dept 600-CHARGES FOR CURRENT SERVICES</b>		<b>\$ 509,268</b>	<b>\$ 566,400</b>	<b>\$ 579,700</b>	<b>\$ 573,900</b>	<b>\$ 573,900</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

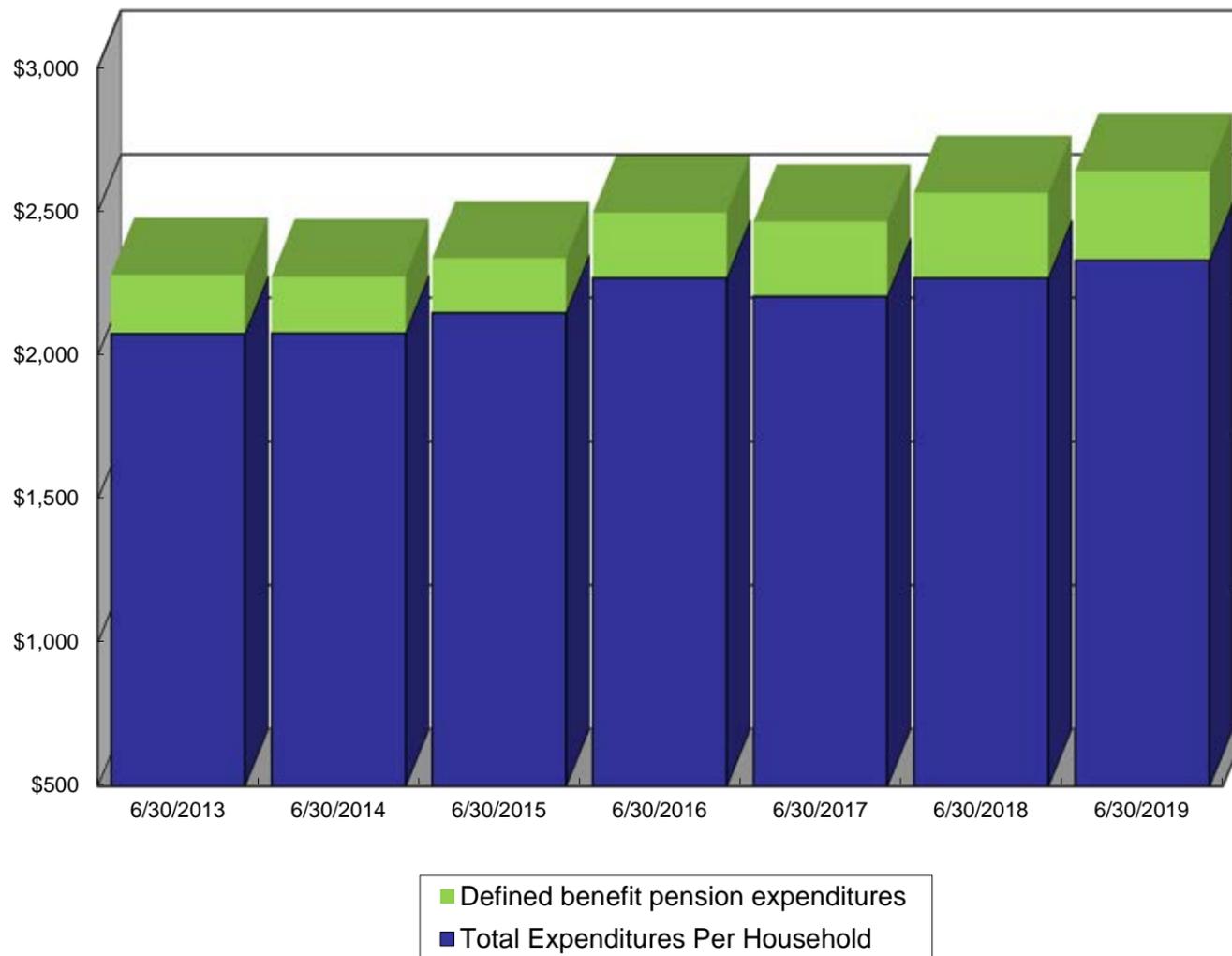
<b>101 GENERAL FUND REVENUES</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 601-RECREATION REVENUE</b>						
101-601-6110	RECREATION PROGRAMMING FEES	\$ 167,912	\$ 220,800	\$ 166,100	\$ 183,500	\$ 183,500
101-601-6111	AQUATIC CLUB REG FEES	51,379	51,500	52,100	60,700	60,700
101-601-6112	POOL PROGRAM FEES	93,885	101,700	90,000	99,000	99,000
101-601-6113	REC SPORTS FEES	334,467	296,500	287,300	294,800	294,800
101-601-6180	SPECIAL EVENTS FEES	191,685	187,500	207,000	188,800	188,800
101-601-6250	GROUNDS MAINTENANCE	172,055	176,000	181,200	206,100	206,100
101-601-6260	MIDDLE SCHOOL SPORTS	101,989	93,900	90,700	93,200	93,200
101-601-6540	MISCELLANEOUS REVENUE	79,046	61,300	61,600	58,300	58,300
<b>Totals for Dept 601-RECREATION REVENUE</b>		<b>\$ 1,192,418</b>	<b>\$ 1,189,200</b>	<b>\$ 1,136,000</b>	<b>\$ 1,184,400</b>	<b>\$ 1,184,400</b>
<b>Dept 655-FINES AND FORFEITS</b>						
101-655-6560	POLICE AND COURT FEES	\$ 32,866	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
101-655-6580	DRUNK DRIVING (OUIL) CHARGES	3,315	10,000	5,000	5,000	5,000
<b>Totals for Dept 655-FINES AND FORFEITS</b>		<b>\$ 36,181</b>	<b>\$ 40,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>INTEREST AND RENTS</b>						
101-000-6650	INTEREST ON INVESTMENTS	\$ 39,713	\$ 25,000	\$ 50,000	\$ 60,000	\$ 60,000
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 39,713</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>Dept 671-OTHER REVENUE</b>						
101-671-6750	CONTRIBUTIONS FROM PRIVATE SOURCES	10,000	-	26,500	-	-
101-671-6910	CABLE COMMUNITY ACCESS EQUIP	51,684	53,000	53,000	53,000	53,000
101-671-6931	CABLE TOWER RENTAL	65,726	68,600	68,600	68,600	68,600
<b>Totals for Dept 671-OTHER REVENUE</b>		<b>\$ 127,410</b>	<b>\$ 121,600</b>	<b>\$ 148,100</b>	<b>\$ 121,600</b>	<b>\$ 121,600</b>
<b>Dept 672-LIBRARY REVENUE</b>						
101-672-6800	KENT DISTRICT LIBRARY-BLDGS.	\$ 40,425	\$ 40,400	\$ 40,400	\$ 40,400	\$ 40,400
<b>Totals for Dept 672-LIBRARY REVENUE</b>		<b>\$ 40,425</b>	<b>\$ 40,400</b>	<b>\$ 40,400</b>	<b>\$ 40,400</b>	<b>\$ 40,400</b>
<b>Dept 695-OTHER FINANCING SOURCES</b>						
101-695-6981	PROCEEDS FROM CAPITAL LEASE	-	-	\$ 209,500	-	-
<b>Totals for Dept 695-OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>\$ 209,500</b>	<b>-</b>	<b>-</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 11,160,969</b>	<b>\$ 11,304,100</b>	<b>\$ 11,610,200</b>	<b>\$ 11,690,600</b>	<b>\$ 11,690,600</b>

# CITY OF EAST GRAND RAPIDS

## GENERAL FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>EXPENDITURES</u></b>					
<b>GENERAL GOVERNMENT</b>					
CITY COMMISSION	\$ 27,029	\$ 28,100	\$ 28,100	\$ 30,200	\$ 30,200
CITY MANAGER	342,585	348,600	361,600	378,200	378,200
CITY ATTORNEY	261,066	255,000	255,000	260,000	260,000
ELECTIONS	20,316	24,000	11,700	23,300	23,300
ASSESSOR	115,633	120,000	119,800	122,200	122,200
FINANCE	638,236	633,200	633,100	657,200	657,200
GENERAL ADMIN	206,778	253,600	289,200	234,600	234,600
<b>TOTAL GENERAL GOVERNMENT</b>	<b><u>1,611,643</u></b>	<b><u>1,662,500</u></b>	<b><u>1,698,500</u></b>	<b><u>1,705,700</u></b>	<b><u>1,705,700</u></b>
<b>PUBLIC SAFETY</b>					
PUBLIC SAFETY	\$ 4,819,719	\$ 5,192,500	\$ 5,134,900	\$ 5,343,500	\$ 5,343,500
STATE PROGRAMS	5,090	5,500	5,500	5,500	5,500
<b>TOTAL PUBLIC SAFETY</b>	<b><u>4,824,809</u></b>	<b><u>5,198,000</u></b>	<b><u>5,140,400</u></b>	<b><u>5,349,000</u></b>	<b><u>5,349,000</u></b>
<b>CITY SERVICES</b>					
CITY BUILDINGS	\$ 762,655	\$ 864,300	\$ 1,079,200	\$ 921,000	\$ 921,000
ZONING ADMINISTRATION	121,370	138,700	162,900	152,500	152,500
STREET LIGHTING	84,568	98,800	88,500	99,000	99,000
WEALTH STREETSCAPE MAINT	133,825	91,000	172,200	128,300	128,300
WASTE COLLECTION	448,160	412,200	418,200	452,500	452,500
LAKE RESTORATION	10,631	12,100	12,100	11,400	11,400
TREE MAINTENANCE	117,803	122,500	129,000	140,300	140,300
<b>TOTAL CITY SERVICES</b>	<b><u>1,679,012</u></b>	<b><u>1,739,600</u></b>	<b><u>2,062,100</u></b>	<b><u>1,905,000</u></b>	<b><u>1,905,000</u></b>
<b>RECREATION</b>					
RECREATION	\$ 702,382	\$ 771,000	\$ 783,900	\$ 800,300	\$ 800,300
POOL PROGRAMS	210,466	182,000	179,800	211,500	211,500
SPECIAL EVENTS	132,782	155,100	156,200	148,600	148,600
RECREATION PROGRAMMING	90,032	130,900	93,500	111,300	111,300
GROUNDS MAINTENANCE	379,733	386,400	393,200	429,100	429,100
RECREATION SPORTS	239,039	206,300	181,800	208,500	208,500
MIDDLE SCHOOL SPORTS	57,923	61,100	61,200	60,100	60,100
AQUATIC CLUB (WAVES)	60,868	121,200	109,600	91,500	91,500
<b>TOTAL PARKS &amp; RECREATION</b>	<b><u>1,873,225</u></b>	<b><u>2,014,000</u></b>	<b><u>1,959,200</u></b>	<b><u>2,060,900</u></b>	<b><u>2,060,900</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>9,988,689</u></b>	<b><u>10,614,100</u></b>	<b><u>10,860,200</u></b>	<b><u>11,020,600</u></b>	<b><u>11,020,600</u></b>
<b>TRANSFERS</b>					
TRANSFERS TO OTHER FUNDS	\$ 1,077,920	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b><u>\$ 11,066,609</u></b>	<b><u>\$ 11,614,100</u></b>	<b><u>\$ 11,860,200</u></b>	<b><u>\$ 12,020,600</u></b>	<b><u>\$ 12,020,600</u></b>

## Expenditures per Household Less Capital and Transfers



Fiscal Year Ended	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Audit 6/30/2017	Proposed 6/30/2018	Budget 6/30/2019
Expenditures	\$8,704,665	\$8,824,240	\$9,078,994	\$9,816,267	\$9,895,297	\$10,422,000	\$10,863,300
Expenditures in constant dollars	\$8,704,665	\$8,683,376	\$8,923,647	\$9,529,969	\$9,412,213	\$9,793,671	\$10,086,743
Total expenditures in constant dollars per household	\$2,280	\$2,274	\$2,337	\$2,496	\$2,465	\$2,565	\$2,642
Defined benefit pension expenditures in constant dollars per household	\$206	\$197	\$190	\$227	\$260	\$296	\$310

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

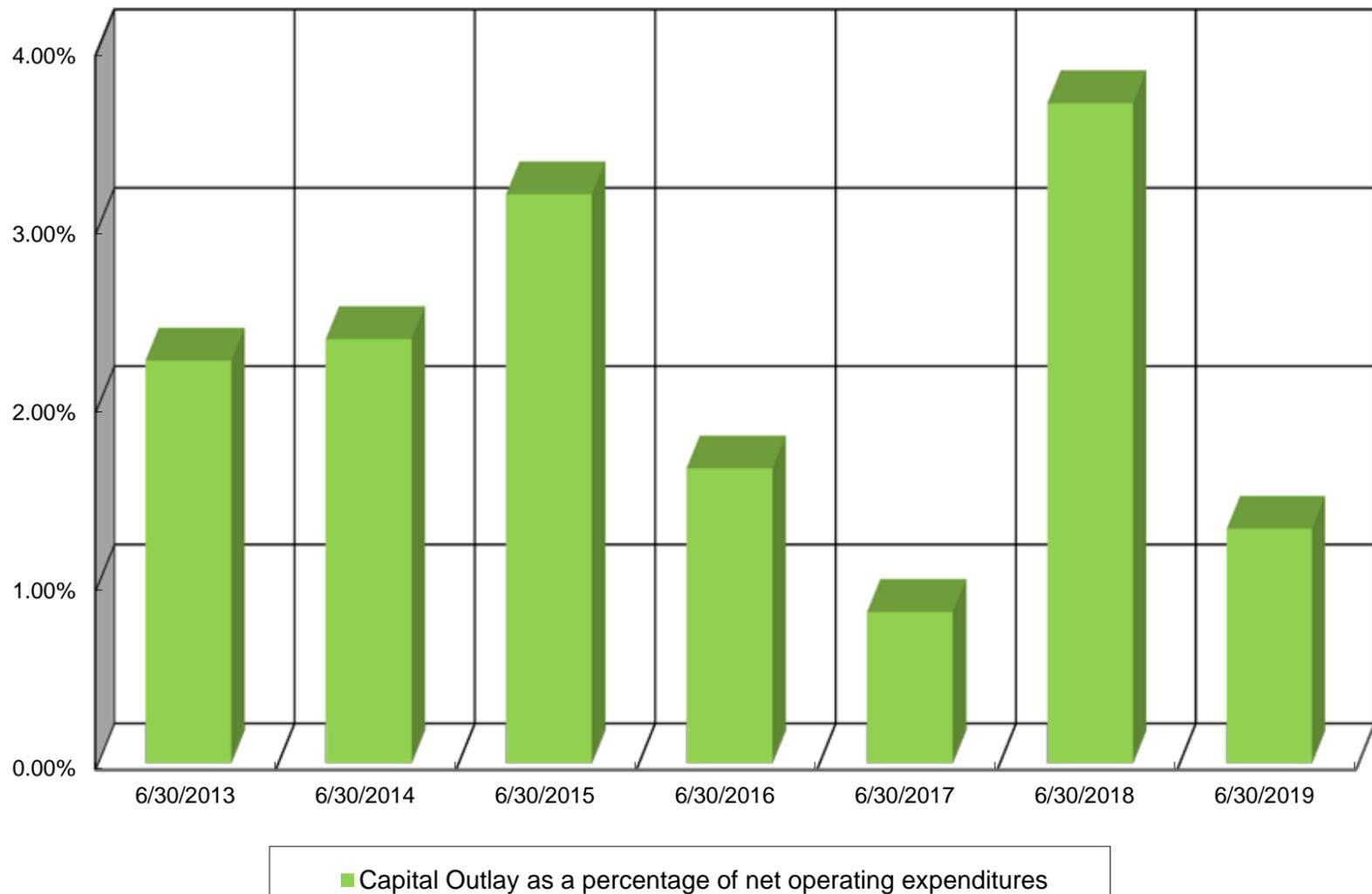
**Formula:** Expenditures less capital and transfers (constant dollars) / Number of households as compared to defined pension dollars in constant dollars per household.

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

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

Number of households equaled a total of 3,818 households per the 2010 census. Number of households was estimated to remain the same through 2019. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2018 & 2019).

## Capital Outlay General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Capital Outlay	\$224,227	\$238,800	\$331,481	\$182,400	\$93,392	\$438,200	\$157,300
Capital outlay as a percentage of net operating expenditures	2.25%	2.37%	3.18%	1.65%	0.84%	3.69%	1.31%

**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 budgeted capital expenditures include items over \$1,000 in value with a useful life of more than one year.

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

**DEPARTMENT: CITY COMMISSION**

**DEPT NO.: 101**



Budget Notes: The total expenditure budget for City Commission is \$30,200, which is similar to last fiscal year.

**DEPARTMENT: CITY MANAGER**

**DEPT NO.: 172**



Budget Notes: The total expenditure budget for City Manager is \$378,200, which includes one-time capital purchases and an increase in communication expenditures for gas light village. The current fiscal year also includes cost of living salary adjustments.

**DEPARTMENT: CITY ATTORNEY**

**DEPT NO.: 210**



Budget Notes: The total expenditure budget for the City Attorney and Labor Attorney is \$260,000, which is slightly higher than last fiscal year.

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 101-CITY COMMISSION</b>						
101-101-7070	SALARIES & WAGES - TEMPORARY	\$ 8,402	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
101-101-7150	EMPLOYER SOCIAL SECURITY	643	700	700	700	700
101-101-8010	CONTRACTUAL SERVICES	2,800	3,200	3,200	5,300	5,300
101-101-9550	MISCELLANEOUS EXPENSE	2,087	3,300	2,800	2,900	2,900
101-101-9560	DUES & SUBSCRIPTIONS	13,097	11,300	11,300	11,300	11,300
101-101-9570	PROFESSIONAL DEVELOPMENT	-	600	1,100	1,000	1,000
<b>Totals for Dept 101-CITY COMMISSION</b>		<b>\$ 27,029</b>	<b>\$ 28,100</b>	<b>\$ 28,100</b>	<b>\$ 30,200</b>	<b>\$ 30,200</b>
<b>Dept 172-CITY MANAGER</b>						
101-172-7060	SALARIES & WAGES - PERMANENT	\$ 197,227	\$ 198,600	\$ 198,600	\$ 203,700	\$ 203,700
101-172-7150	EMPLOYER SOCIAL SECURITY	13,993	15,200	15,200	15,600	15,600
101-172-7160	WORKERS' COMPENSATION INS.	674	1,300	900	1,100	1,100
101-172-7170	HEALTH CARE	50,987	52,600	52,600	54,600	54,600
101-172-7190	PENSION	28,416	29,800	29,800	30,600	30,600
101-172-8010	CONTRACTUAL SERVICES	46,360	43,500	49,300	49,000	49,000
101-172-9470	AUTO EXPENSE	362	400	400	400	400
101-172-9550	MISCELLANEOUS EXPENSE	1,427	1,000	1,000	1,000	1,000
101-172-9560	DUES & SUBSCRIPTIONS	1,671	2,000	2,100	2,100	2,100
101-172-9570	PROFESSIONAL DEVELOPMENT	370	4,200	1,700	4,200	4,200
101-172-9700	CAPITAL EXPENDITURES	-	-	10,000	15,900	15,900
101-172-9701	SMALL CAPITAL	1,098	-	-	-	-
<b>Totals for Dept 172-CITY MANAGER</b>		<b>\$ 342,585</b>	<b>\$ 348,600</b>	<b>\$ 361,600</b>	<b>\$ 378,200</b>	<b>\$ 378,200</b>
<b>Dept 210-CITY ATTORNEY</b>						
101-210-7080	CONTRACTUAL WAGES	\$ 220,396	\$ 240,000	\$ 240,000	\$ 245,000	\$ 245,000
101-210-8180	LABOR ATTORNEY FEES	40,670	15,000	15,000	15,000	15,000
<b>Totals for Dept 210-CITY ATTORNEY</b>		<b>\$ 261,066</b>	<b>\$ 255,000</b>	<b>\$ 255,000</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>

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

**DEPARTMENT: FINANCE**

Budget Notes: The total expenditure budget for the Finance Department is \$802,700.

**ACTIVITY: ELECTIONS**

**DEPT NO.: 192**



Budget Notes: The budget for Elections is \$23,300 which is similar to last fiscal year. The budget anticipates 3 elections.

**ACTIVITY: ASSESSOR**

**DEPT NO.: 209**



Budget Notes: The City Assessor budget is \$122,200 which is similar to the prior fiscal year.

**ACTIVITY: FINANCE**

**DEPT NO.: 260**

Budget Notes: The budget for Finance is \$657,200. The current fiscal year budget includes cost of living salary adjustments. There are more technology capital projects in this budget than in the prior year budget. In addition, contractual services have been increased to account for a change in payment options for the residents. This increase has been offset with an increase in interest income since we will need to have a lower *earnings credit* at our operating bank due to this change.



**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

101 GENERAL FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 192-ELECTIONS</b>						
101-192-7070	SALARIES & WAGES - TEMPORARY	\$ 16,222	\$ 10,000	\$ 4,100	\$ 17,000	\$ 17,000
101-192-7150	EMPLOYER SOCIAL SECURITY	1,241	1,000	300	1,300	1,300
101-192-7400	OPERATING SUPPLIES	2,443	2,500	2,100	2,500	2,500
101-192-8010	CONTRACTUAL SERVICES	410	2,500	2,500	2,500	2,500
101-192-9700	CAPITAL EXPENDITURES	-	8,000	2,700	-	-
<b>Totals for Dept 192-ELECTIONS</b>		<b>\$ 20,316</b>	<b>\$ 24,000</b>	<b>\$ 11,700</b>	<b>\$ 23,300</b>	<b>\$ 23,300</b>
<b>Dept 209-ASSESSOR</b>						
101-209-7060	SALARIES & WAGES - PERMANENT	\$ 63,253	\$ 66,100	\$ 66,100	\$ 67,400	\$ 67,400
101-209-7070	SALARIES & WAGES - PART-TIME	28,643	32,600	32,600	33,400	33,400
101-209-7150	EMPLOYER SOCIAL SECURITY	7,030	7,400	7,400	7,700	7,700
101-209-7160	WORKERS' COMPENSATION INS.	539	900	700	900	900
101-209-7400	OPERATING SUPPLIES	6,683	5,700	5,700	5,700	5,700
101-209-8010	CONTRACTUAL SERVICES	3,300	3,000	3,000	3,000	3,000
101-209-9470	AUTO EXPENSE	32	300	300	100	100
101-209-9560	DUES & SUBSCRIPTIONS	670	1,000	1,000	1,000	1,000
101-209-9570	PROFESSIONAL DEVELOPMENT	5,483	3,000	3,000	3,000	3,000
<b>Totals for Dept 209-ASSESSOR</b>		<b>\$ 115,633</b>	<b>\$ 120,000</b>	<b>\$ 119,800</b>	<b>\$ 122,200</b>	<b>\$ 122,200</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

101 GENERAL FUND APPROPRIATIONS		16-17	17-18	17-18	18-19	18-19
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 260-FINANCE</b>						
101-260-7060	SALARIES & WAGES - PERMANENT	\$ 303,709	\$ 267,500	\$ 260,000	\$ 266,400	\$ 266,400
101-260-7070	SALARIES & WAGES - PART-TIME	41,598	73,300	60,000	62,500	62,500
101-260-7090	SALARIES & WAGES - OVERTIME	1,597	500	500	500	500
101-260-7150	EMPLOYER SOCIAL SECURITY	26,191	25,700	25,700	25,200	25,200
101-260-7160	WORKERS' COMPENSATION INS.	897	1,900	1,500	1,500	1,500
101-260-7170	HEALTH CARE	99,382	96,200	90,000	106,400	106,400
101-260-7190	PENSION	45,976	40,200	40,200	40,000	40,000
101-260-7400	OPERATING SUPPLIES	13,017	15,000	15,000	15,000	15,000
101-260-7410	POSTAGE	12,989	15,000	15,000	15,000	15,000
101-260-8010	CONTRACTUAL SERVICES	12,628	15,000	15,700	28,400	28,400
101-260-8030	AUDIT	14,300	13,900	24,800	14,100	14,100
101-260-9000	PRINTING & PUBLISHING	764	2,500	2,500	2,500	2,500
101-260-9300	REPAIRS & MAINTENANCE	36,640	44,100	48,200	47,600	47,600
101-260-9320	COMPUTER REPAIR	4,996	6,000	6,000	6,000	6,000
101-260-9470	AUTO EXPENSE	1,071	1,100	1,100	900	900
101-260-9540	WELLNESS COMMITTEE	1,393	1,500	1,500	1,500	1,500
101-260-9550	MISCELLANEOUS EXPENSE	4,348	5,000	5,000	5,000	5,000
101-260-9560	DUES & SUBSCRIPTIONS	388	1,000	1,000	700	700
101-260-9570	PROFESSIONAL DEVELOPMENT	5,220	5,000	5,000	5,000	5,000
101-260-9700	CAPITAL EXPENDITURES	9,133	-	7,800	10,300	10,300
101-260-9701	SMALL CAPITAL	1,999	2,800	6,600	2,700	2,700
<b>Totals for Dept 260-FINANCE</b>		<b>\$ 638,236</b>	<b>\$ 633,200</b>	<b>\$ 633,100</b>	<b>\$ 657,200</b>	<b>\$ 657,200</b>

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

**DEPARTMENT: PUBLIC SAFETY**

**DEPT NO.: 345, 346**

Budget Notes: The Public Safety expenditure budget is \$5,349,000 which is \$151,000 more than the previous fiscal year. The current fiscal year budget includes cost of living salary adjustments and \$71,800 increase of defined benefit costs. In addition, auto expense has been increased to cover future MERF expenditures in this fund.



**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 345-PUBLIC SAFETY</b>						
101-345-7060	SALARIES & WAGES - PERMANENT	\$ 79,168	\$ 83,900	\$ 62,000	\$ 78,500	\$ 78,500
101-345-7070	SALARIES & WAGES - TEMPORARY	56,619	55,000	55,000	55,000	55,000
101-345-7110	SAL. & WAGES - PERM. (NO FICA)	1,969,548	2,072,600	2,066,900	2,090,600	2,090,600
101-345-7130	SAL. & WAGES - OVT (NO FICA)	236,124	220,000	255,700	220,000	220,000
101-345-7150	EMPLOYER SOCIAL SECURITY	41,336	40,600	40,600	40,600	40,600
101-345-7160	WORKERS' COMPENSATION INS.	36,919	67,000	50,400	60,000	60,000
101-345-7170	HEALTH CARE	662,042	730,300	693,300	709,000	709,000
101-345-7190	PENSION	1,330,474	1,467,400	1,457,600	1,585,800	1,585,800
101-345-7400	OPERATING SUPPLIES	48,386	73,800	60,100	73,800	73,800
101-345-8010	CONTRACTUAL SERVICES	42,533	51,400	59,400	53,500	53,500
101-345-8110	COUNTY DISPATCH AGREEMENT	75,580	71,000	79,000	79,000	79,000
101-345-9300	REPAIRS & MAINTENANCE	1,246	9,000	9,000	9,000	9,000
101-345-9470	AUTO EXPENSE	172,627	192,000	184,900	230,800	230,800
101-345-9550	MISCELLANEOUS EXPENSE	7,945	8,000	8,000	8,000	8,000
101-345-9560	DUES & SUBSCRIPTIONS	1,208	3,000	3,000	3,700	3,700
101-345-9570	PROFESSIONAL DEVELOPMENT	9,412	10,000	16,500	12,000	12,000
101-345-9571	INSERVICE TRAINING	6,449	12,000	8,000	8,600	8,600
101-345-9700	CAPITAL EXPENDITURES	30,369	23,400	23,400	23,500	23,500
101-345-9701	SMALL CAPITAL	11,734	2,100	2,100	2,100	2,100
<b>Totals for Dept 345-PUBLIC SAFETY</b>		<b>\$ 4,819,719</b>	<b>\$ 5,192,500</b>	<b>\$ 5,134,900</b>	<b>\$ 5,343,500</b>	<b>\$ 5,343,500</b>
<b>Dept 346-PUBLIC SAFETY STATE PROGRAMS</b>						
101-346-9580	ST TRNG GRANT-POLICE / PA302	\$ 5,090	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
<b>Totals for Dept 346-PUBLIC SAFETY STATE PROGRAMS</b>		<b>\$ 5,090</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>

# CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

## DEPARTMENT: PUBLIC WORKS

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

### ACTIVITY: CITY BUILDINGS

DEPT NO.: 265



Budget Notes: The City Buildings expenditure budget is \$891,000 which is \$56,700 more than last fiscal year. The increase to wages is to hire two additional part-time facility maintenance workers. The trustee program through the Kent County jail will be discontinued and therefore the additional labor provided will no longer be present. The community service worker component of the program will remain.

Also, there is an increase to the janitorial service contract; the new contract was approved when the service went out to bid this past year. The previous contract did not adequately address the needs of all facilities.

The proposed amended budget has increased for planned capital projects as outlined in the capital project schedule.

### ACTIVITY: ZONING ADMINISTRATION

DEPT NO.: 371

Budget Notes: The total expenditure budget for Zoning Administration is \$152,500 which is \$13,800 more than last fiscal year to budget for the new full time Zoning Administrator position.



**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 265-CITY BUILDINGS</b>						
101-265-7060	SALARIES & WAGES - PERMANENT	\$ 115,296	\$ 94,900	\$ 94,900	\$ 97,300	\$ 97,300
101-265-7070	SALARIES & WAGES - PART-TIME	56,556	62,600	58,000	97,900	97,900
101-265-7090	SALARIES & WAGES - OVERTIME	1,666	1,500	3,300	1,500	1,500
101-265-7150	EMPLOYER SOCIAL SECURITY	13,221	11,300	11,300	14,500	14,500
101-265-7160	WORKERS' COMPENSATION INS.	1,124	1,700	1,300	1,800	1,800
101-265-7170	HEALTH CARE	37,615	34,100	34,100	40,300	40,300
101-265-7190	PENSION	11,504	51,500	51,900	51,800	51,800
101-265-7400	OPERATING SUPPLIES	41,340	53,300	39,700	43,900	43,900
101-265-8010	CONTRACTUAL SERVICES	95,486	95,400	108,400	101,700	101,700
101-265-8040	JANITORIAL SERVICE	102,154	96,000	144,100	145,100	145,100
101-265-9210	GAS SERVICE	36,686	41,000	40,000	40,000	40,000
101-265-9220	ELECTRIC SERVICE	146,811	162,000	150,000	155,000	155,000
101-265-9230	WATER SERVICE	26,861	25,000	25,000	27,500	27,500
101-265-9240	TELEPHONE SERVICE + CELL	31,679	35,000	34,000	30,000	30,000
101-265-9300	REPAIRS & MAINTENANCE	744	-	900	-	-
101-265-9470	AUTO EXPENSE	10,772	11,000	11,000	12,000	12,000
101-265-9560	DUES & SUBSCRIPTIONS	424	1,200	300	500	500
101-265-9570	PROFESSIONAL DEVELOPMENT	1,726	4,400	1,200	3,200	3,200
101-265-9700	CAPITAL EXPENDITURES	22,716	75,000	260,900	57,000	57,000
101-265-9701	SMALL CAPITAL	8,274	7,400	8,900	-	-
<b>Totals for Dept 265-CITY BUILDINGS</b>		<b>\$ 762,655</b>	<b>\$ 864,300</b>	<b>\$ 1,079,200</b>	<b>\$ 921,000</b>	<b>\$ 921,000</b>
<b>Dept 371-ZONING ADMINISTRATION</b>						
101-371-7060	SALARIES & WAGES - PERMANENT	\$ 42,219	\$ 20,700	\$ 45,000	\$ 70,700	\$ 70,700
101-371-7070	SALARIES & WAGES - PART-TIME	36,422	39,800	12,500	-	-
101-371-7150	EMPLOYER SOCIAL SECURITY	5,990	3,000	5,500	5,400	5,400
101-371-7160	WORKERS' COMPENSATION INS.	808	1,500	1,100	1,300	1,300
101-371-7170	HEALTH CARE	11,982	7,600	11,700	31,800	31,800
101-371-7190	PENSION	4,706	12,400	16,200	19,800	19,800
101-371-7400	OPERATING SUPPLIES	1,632	3,000	3,000	3,000	3,000
101-371-8010	CONTRACTUAL SERVICES	17,106	50,000	65,300	20,000	20,000
101-371-9470	AUTO EXPENSE	505	700	2,600	500	500
<b>Totals for Dept 371-ZONING ADMINISTRATION</b>		<b>\$ 121,370</b>	<b>\$ 138,700</b>	<b>\$ 162,900</b>	<b>\$ 152,500</b>	<b>\$ 152,500</b>

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

**DEPARTMENT: PUBLIC WORKS**

**ACTIVITY: STREET LIGHTING**

**DEPT NO.: 448**



Budget Notes: The total expenditure budget for Street Lighting is \$99,000 which is similar to last fiscal year.

**ACTIVITY: WEALTHY STREETScape MAINTENANCE**

**DEPT NO.: 485**

Budget Notes: This expenditure budget activity is used to account for the maintenance of the Wealthy Streetscape. The budget includes money for flowers, gardening, gas for the streetlights and snow melt system, Christmas lights and repairs and maintenance of current gas lights and snow melt system. The total expenditure budget is \$128,300 which is \$37,300 more than last fiscal year mainly due to an expected increase in gas prices and \$10,000 in capital expenditures.

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

101 GENERAL FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 448-STREET LIGHTING</b>						
101-448-7400	OPERATING SUPPLIES	\$ 205	\$ 2,000	\$ 500	\$ 2,000	\$ 2,000
101-448-8010	CONTRACTUAL SERVICES	2,830	5,000	5,000	5,000	5,000
101-448-9220	ELECTRIC SERVICE	80,528	89,800	82,000	85,000	85,000
101-448-9300	REPAIRS & MAINTENANCE	1,005	2,000	1,000	2,000	2,000.00
101-448-9700	CAPITAL EXPENDITURES	-	-	-	5,000	5,000
<b>Totals for Dept 448-STREET LIGHTING</b>		<b>\$ 84,568</b>	<b>\$ 98,800</b>	<b>\$ 88,500</b>	<b>\$ 99,000</b>	<b>\$ 99,000</b>
<b>Dept 485-WEALTHY STREETScape MAINTENANCE</b>						
101-485-7070	SALARIES & WAGES - TEMPORARY	\$ 7,500	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200
101-485-7150	EMPLOYER SOCIAL SECURITY	574	600	600	600	600
101-485-7400	OPERATING SUPPLIES	8,950	12,200	12,200	15,500	15,500
101-485-8010	CONTRACTUAL SERVICES	2,115	16,000	9,000	17,000	17,000
101-485-9210	GAS SERVICE	81,582	35,000	116,200	54,000	54,000
101-485-9220	ELECTRIC SERVICE	13,177	9,000	13,500	13,000	13,000
101-485-9300	REPAIRS & MAINTENANCE	19,927	10,000	12,500	10,000	10,000
101-485-9700	CAPITAL EXPENDITURES	-	-	-	10,000	10,000
<b>Totals for Dept 485-WEALTHY STREETScape MAINTENANCE</b>		<b>\$ 133,825</b>	<b>\$ 91,000</b>	<b>\$ 172,200</b>	<b>\$ 128,300</b>	<b>\$ 128,300</b>

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

**DEPARTMENT: PUBLIC WORKS**

**ACTIVITY: WASTE COLLECTION**

**DEPT NO.: 528**

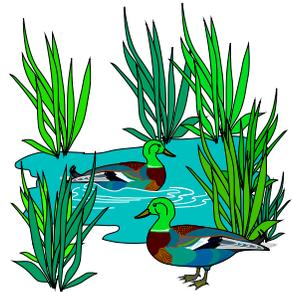
Budget Notes: The total expenditure budget for Waste Collection is \$452,500 which is similar to last fiscal year. The current fiscal year includes cost of living salary adjustments.



**ACTIVITY: LAKE RESTORATION**

**DEPT NO.: 621**

Budget Notes: The expenditure budget for Lake Restoration is \$11,400 which is \$700 less than last fiscal year. Treatments are on a cycle where a full lake treatment application is followed by a small treatment the following year and then the application rises and fluctuates depending on the survey analysis of the lake. Part of the treatment is related to the invasive frog-bit species that was discovered during routine monitoring in 2016.



**ACTIVITY: TREE MAINTENANCE & REMOVAL**

**DEPT NO.: 771**



Budget Notes: The total expenditure budget for Tree Maintenance is \$140,300 which is \$17,800 more than last fiscal year mainly due to updates to the internal auto expense calculation.

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 528-WASTE COLLECTION</b>						
101-528-7060	SALARIES & WAGES - PERMANENT	\$ 107,552	\$ 90,300	\$ 90,300	\$ 86,600	\$ 86,600
101-528-7070	SALARIES & WAGES - TEMPORARY	9,107	10,000	10,000	10,000	10,000
101-528-7090	SALARIES & WAGES - OVERTIME	3,643	5,000	5,000	6,000	6,000
101-528-7150	EMPLOYER SOCIAL SECURITY	10,059	6,900	6,900	6,600	6,600
101-528-7160	WORKERS' COMPENSATION INS.	4,446	8,000	6,100	7,200	7,200
101-528-7170	HEALTH CARE	55,202	38,500	42,400	59,100	59,100
101-528-7190	PENSION	9,512	7,200	7,200	9,700	9,700
101-528-7400	OPERATING SUPPLIES	784	800	800	800	800
101-528-8010	CONTRACTUAL SERVICES	5,076	5,500	5,500	6,500	6,500
101-528-8050	YARD WASTE DISPOSAL	94,276	85,000	100,000	100,000	100,000
101-528-9470	AUTO EXPENSE	148,503	155,000	144,000	160,000	160,000
<b>Totals for Dept 528-WASTE COLLECTION</b>		<b>\$ 448,160</b>	<b>\$ 412,200</b>	<b>\$ 418,200</b>	<b>\$ 452,500</b>	<b>\$ 452,500</b>
 <b>Dept 621-LAKE RESTORATION</b>						
101-621-8010	CONTRACTUAL SERVICES	\$ 9,631	\$ 12,100	\$ 12,100	\$ 11,400	\$ 11,400
101-621-9701	SMALL CAPITAL EXPENDITURES	1,000	-	-	-	-
<b>Totals for Dept 621-LAKE RESTORATION</b>		<b>\$ 10,631</b>	<b>\$ 12,100</b>	<b>\$ 12,100</b>	<b>\$ 11,400</b>	<b>\$ 11,400</b>
 <b>Dept 771-TREE MAINTENANCE AND REMOVAL</b>						
101-771-7060	SALARIES & WAGES - PERMANENT	\$ 25,820	\$ 28,000	\$ 28,000	\$ 26,300	\$ 26,300
101-771-7090	SALARIES & WAGES - OVERTIME	3,154	2,000	2,000	2,000	2,000
101-771-7150	EMPLOYER SOCIAL SECURITY	2,157	2,100	2,100	2,000	2,000
101-771-7160	WORKERS' COMPENSATION INS.	1,213	2,200	1,700	2,000	2,000
101-771-7170	HEALTH CARE	13,792	10,100	10,100	14,800	14,800
101-771-7190	PENSION	2,055	2,300	2,300	3,000	3,000
101-771-7400	OPERATING SUPPLIES	854	800	1,300	1,200	1,200
101-771-8010	CONTRACTUAL SERVICES	14,908	12,000	11,500	14,000	14,000
101-771-8060	TREE TRIMMING & REMOVAL	27,210	45,000	45,000	45,000	45,000
101-771-9470	AUTO EXPENSE	26,640	18,000	25,000	30,000	30,000
<b>Totals for Dept 771-TREE MAINTENANCE AND REMOVAL</b>		<b>\$ 117,803</b>	<b>\$ 122,500</b>	<b>\$ 129,000</b>	<b>\$ 140,300</b>	<b>\$ 140,300</b>

# CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

## **DEPARTMENT: PARKS & RECREATION**

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

### **ACTIVITY: RECREATION**

**DEPT NO.: 751**

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

Budget Notes: The total expenditure budget for this overhead department is \$800,300, which is \$29,300 more than the previous fiscal year. The current fiscal year includes inflationary salary increases & benefits, \$12,200 new capital items and \$15,000 for Master Plan Update.



Revenues are budgeted at \$58,300 which is \$3,000 lower than the previous fiscal year due to a decrease in facility rentals both indoor and outdoor.

### **ACTIVITY: POOL PROGRAMS**

**DEPT NO.: 756**

This activity accounts for both Wealthy and Community Pool expenses.

Budget Notes: The total expenditure budget for Pool Programs is \$211,500 which is \$29,500 more than last fiscal year. This is due to a full year of use for both pools. Also included is the increase for minimum wage, a Head Lifeguard position, locker room supplies and re-distribution of Joint Facilities expenses between the Pool Programs budget and the Aquatic Club (Waves) budget.



Revenues for pool programs and activities are budgeted at \$99,000 a decrease of \$2,700 mainly due to a projected enrollment in class offerings.

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 751-RECREATION</b>						
101-751-7060	SALARIES & WAGES - PERMANENT	\$ 363,608	\$ 365,700	\$ 372,600	\$ 379,500	\$ 379,500
101-751-7070	SALARIES & WAGES - TEMPORARY	38,962	42,000	40,500	42,500	42,500
101-751-7090	SALARIES & WAGES - OVERTIME	5,757	8,000	5,400	8,000	8,000
101-751-7150	EMPLOYER SOCIAL SECURITY	30,950	30,100	31,800	32,900	32,900
101-751-7160	WORKERS' COMPENSATION INS.	539	900	700	900	900
101-751-7170	HEALTH CARE	90,091	92,700	92,700	96,500	96,500
101-751-7190	PENSION	47,133	48,200	48,200	49,600	49,600
101-751-7400	OPERATING SUPPLIES	3,267	3,600	3,600	3,600	3,600
101-751-8010	CONTRACTUAL SERVICES	26,286	38,700	40,000	51,300	51,300
101-751-9300	REPAIRS & MAINTENANCE	13,153	12,700	6,300	2,700	2,700
101-751-9470	AUTO EXPENSE	361	1,000	500	1,000	1,000
101-751-9550	MISCELLANEOUS EXPENSE	-	300	300	300	300
101-751-9560	DUES & SUBSCRIPTIONS	913	1,200	1,400	1,300	1,300
101-751-9570	PROFESSIONAL DEVELOPMENT	4,427	6,500	4,700	5,000	5,000
101-751-9640	BANK SERVICE FEES	13,387	13,000	13,000	13,000	13,000
101-751-9700	CAPITAL EXPENDITURES	-	-	14,100	9,800	9,800
101-751-9701	SMALL CAPITAL	3,548	6,400	8,100	2,400	2,400
101-751-9760	CAPITAL EXP - JOINT FACILITIES	60,000	100,000	100,000	100,000	100,000
<b>Totals for Dept 751-RECREATION</b>		<b>\$ 702,382</b>	<b>\$ 771,000</b>	<b>\$ 783,900</b>	<b>\$ 800,300</b>	<b>\$ 800,300</b>
<b>Dept 756-POOL PROGRAMS</b>						
101-756-7070	SALARIES & WAGES - TEMPORARY	\$ 57,876	\$ 67,900	\$ 67,200	\$ 76,900	\$ 76,900
101-756-7150	EMPLOYER SOCIAL SECURITY	4,431	5,200	5,100	5,900	5,900
101-756-7160	WORKERS' COMPENSATION INS.	943	1,700	1,300	1,500	1,500
101-756-7400	OPERATING SUPPLIES	4,869	10,700	8,800	13,200	13,200
101-756-8010	CONTRACTUAL SERVICES	22,236	21,500	22,200	21,600	21,600
101-756-8090	JOINT FACILITIES AGREEMENT	120,111	75,000	75,200	92,400	92,400
<b>Totals for Dept 756-POOL PROGRAMS</b>		<b>\$ 210,466</b>	<b>\$ 182,000</b>	<b>\$ 179,800</b>	<b>\$ 211,500</b>	<b>\$ 211,500</b>

## CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

### **ACTIVITY: SPECIAL EVENTS**

**DEPT NO.: 775**

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

**Budget Notes:** The expenditure budget for Special Events is \$148,600, which is \$6,500 less than last fiscal year. We will not be purchasing commemorative medals for all participants as we did last year for the 40<sup>th</sup> anniversary of the Reeds Lake Run.



Revenues budgeted for Special Events are \$188,800 which is up \$1,300 from last fiscal year. Registration fees for the Reeds Lake Run have increased.

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

### **ACTIVITY: RECREATION PROGRAMMING**

**DEPT NO.: 777**

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

**Budget Notes:** The total expenditure budget for Recreation Programming is \$111,300 which is \$19,600 less than last fiscal year. The decrease is primarily the result of anticipated classes and enrollments.

Revenues budgeted for Recreation Programming fees are \$183,500, which is \$37,300 less than last fiscal year, this revenue number is based on participation and programming over the last two years. 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 2018-19 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 775-SPECIAL EVENTS</b>						
101-775-7070	SALARIES & WAGES - TEMPORARY	\$ 1,645	\$ 2,700	\$ 2,600	\$ 2,900	\$ 2,900
101-775-7090	SALARIES & WAGES - OVERTIME	1,765	2,000	1,800	2,000	2,000
101-775-7150	EMPLOYER SOCIAL SECURITY	277	400	400	400	400
101-775-7160	WORKERS' COMPENSATION INS.	135	200	200	200	200
101-775-7190	PENSION	129	300	300	300	300
101-775-7400	OPERATING SUPPLIES	51,051	64,800	59,800	57,700	57,700
101-775-8010	CONTRACTUAL SERVICES	38,390	45,200	39,800	44,800	44,800
101-775-8800	COMMUNITY PROMOTION	39,390	39,500	51,300	40,300	40,300
<b>Totals for Dept 775-SPECIAL EVENTS</b>		<b>\$ 132,782</b>	<b>\$ 155,100</b>	<b>\$ 156,200</b>	<b>\$ 148,600</b>	<b>\$ 148,600</b>
<b>Dept 777-RECREATION PROGRAMMING</b>						
101-777-7070	SALARIES & WAGES - TEMPORARY	\$ 55,069	\$ 76,600	\$ 51,800	\$ 62,300	\$ 62,300
101-777-7150	EMPLOYER SOCIAL SECURITY	4,215	5,900	4,000	4,800	4,800
101-777-7160	WORKERS' COMPENSATION INS.	1,347	2,400	1,800	2,200	2,200
101-777-7400	OPERATING SUPPLIES	3,414	9,200	5,600	8,000	8,000
101-777-8010	CONTRACTUAL SERVICES	25,987	36,800	30,300	34,000	34,000
<b>Totals for Dept 777-RECREATION PROGRAMMING</b>		<b>\$ 90,032</b>	<b>\$ 130,900</b>	<b>\$ 93,500</b>	<b>\$ 111,300</b>	<b>\$ 111,300</b>

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

**ACTIVITY: GROUNDS MAINTENANCE**

**DEPT NO.: 778**



Budget Notes: The total Grounds Maintenance expenditure budget for next fiscal year is \$429,100 which is \$42,700 more than the previous year due to a new contract for the Goose Control program, \$8,600 in Capital items, additional part-time staff for landscaping school properties and landscaping supplies. In addition, the current fiscal year includes inflationary salary increases.

The East Grand Rapids Public Schools reimburse the City for one-half of a majority of these costs which revenue is budgeted at \$206,100 up \$38,700 from last year. The increase includes the funding of part-time help for landscaping on school properties.

**ACTIVITY: RECREATION SPORTS**

**DEPT NO.: 779**

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



Budget Notes: The total expenditure budget for Recreation Sports is \$208,500 which is \$2,200 more than last fiscal year.

Revenues budgeted for Recreation Sport fees are \$294,800, which is \$1,700 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.

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 778-GROUNDS MAINTENANCE</b>						
101-778-7060	SALARIES & WAGES - PERMANENT	\$ 127,291	\$ 131,300	\$ 132,500	\$ 138,800	\$ 138,800
101-778-7070	SALARIES & WAGES - TEMPORARY	11,634	12,900	11,200	24,400	24,400
101-778-7090	SALARIES & WAGES - OVERTIME	3,395	3,500	3,700	3,800	3,800
101-778-7150	EMPLOYER SOCIAL SECURITY	10,741	10,000	10,000	12,800	12,800
101-778-7160	WORKERS' COMPENSATION INS.	2,291	4,100	3,100	3,700	3,700
101-778-7170	HEALTH CARE	70,000	63,900	73,200	75,000	75,000
101-778-7190	PENSION	19,367	20,000	20,000	21,300	21,300
101-778-7400	OPERATING SUPPLIES	24,205	23,300	25,900	27,300	27,300
101-778-8010	CONTRACTUAL SERVICES	2,731	5,800	5,300	6,400	6,400
101-778-8080	GROUNDS MAINTENANCE	78,750	77,400	75,500	75,600	75,600
101-778-9300	REPAIRS & MAINTENANCE	11,804	8,000	8,000	8,000	8,000
101-778-9470	AUTO EXPENSE	15,501	20,000	20,000	20,600	20,600
101-778-9560	DUES & SUBSCRIPTIONS	285	400	200	400	400
101-778-9570	PROFESSIONAL DEVELOPMENT	1,189	2,000	600	2,400	2,400
101-778-9700	CAPITAL EXPENDITURES	-	-	-	8,600	8,600
101-778-9701	SMALL CAPITAL	549	3,800	4,000	-	-
<b>Totals for Dept 778-GROUNDS MAINTENANCE</b>		<b>\$ 379,733</b>	<b>\$ 386,400</b>	<b>\$ 393,200</b>	<b>\$ 429,100</b>	<b>\$ 429,100</b>
<b>Dept 779-RECREATION SPORTS</b>						
101-779-7070	SALARIES & WAGES - TEMPORARY	\$ 104,457	\$ 55,200	\$ 49,000	\$ 56,500	\$ 56,500
101-779-7080	CONTRACTUAL WAGES	41,077	49,600	41,000	49,000	49,000
101-779-7150	EMPLOYER SOCIAL SECURITY	7,991	4,200	4,000	4,300	4,300
101-779-7160	WORKERS' COMPENSATION INS.	943	1,700	1,300	1,500	1,500
101-779-7400	OPERATING SUPPLIES	27,907	34,500	26,000	33,200	33,200
101-779-8010	CONTRACTUAL SERVICES	56,664	61,100	60,500	64,000	64,000
<b>Totals for Dept 779-RECREATION SPORTS</b>		<b>\$ 239,039</b>	<b>\$ 206,300</b>	<b>\$ 181,800</b>	<b>\$ 208,500</b>	<b>\$ 208,500</b>

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

**ACTIVITY: MIDDLE SCHOOLS SPORTS**

**DEPT NO.: 781**

This activity accounts for expenses related to middle school sports.

Budget Notes: The total expenditure budget for Middle School Sports is \$60,100 which is \$1,000 less than the last fiscal year.

The expenses for middle school sports are now paid entirely out of fees and charges for the programs, which is budgeted at \$93,200. The revenues earned over expenditures are used to cover the portion of supervision and administration costs included in the general recreation overhead department.

**ACTIVITY: AQUATIC CLUB (WAVES)**

**DEPT NO.: 783**

This activity accounts for expenses related to the Aquatic Club.



Budget Notes: The total expenditure budget for Aquatic Club (WAVES) is \$91,500, which is \$29,700 less than last fiscal year. The adjustment in the budget is due to the percentage of utilities (Joint Facilities) allocated to the WAVES program based on hours of use compared to other activities in the pools.

Revenues budgeted for Aquatic Club Fees are \$60,700, which is \$9,200 more than last fiscal year. The City subsidizes the WAVES program by 30% (except for meets held by the Club).

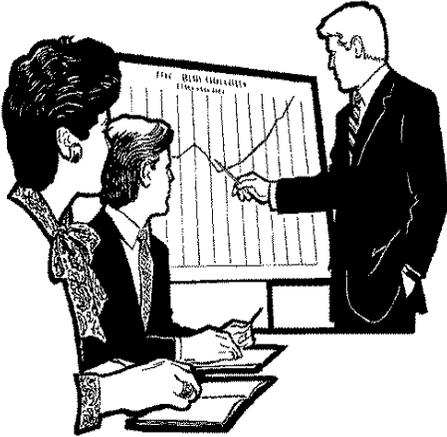
**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 781-MIDDLE SCHOOL SPORTS</b>						
101-781-7070	SALARIES & WAGES - TEMPORARY	\$ 38,125	\$ 40,500	\$ 39,900	\$ 37,000	\$ 37,000
101-781-7080	CONTRACTUAL WAGES	7,691	6,100	6,500	7,100	7,100
101-781-7150	EMPLOYER SOCIAL SECURITY	2,884	3,100	2,900	2,800	2,800
101-781-7160	WORKERS' COMPENSATION INS.	808	1,500	1,100	1,300	1,300
101-781-7400	OPERATING SUPPLIES	5,622	6,100	6,400	6,700	6,700
101-781-8010	CONTRACTUAL SERVICES	2,793	3,800	4,400	5,200	5,200
<b>Totals for Dept 781-MIDDLE SCHOOL SPORTS</b>		<b>\$ 57,923</b>	<b>\$ 61,100</b>	<b>\$ 61,200</b>	<b>\$ 60,100</b>	<b>\$ 60,100</b>
<b>Dept 783-AQUATIC CLUB (WAVES)</b>						
101-783-7070	SALARIES & WAGES - TEMPORARY	\$ 17,416	\$ 22,100	\$ 18,200	\$ 23,000	\$ 23,000
101-783-7150	EMPLOYER SOCIAL SECURITY	1,337	1,600	1,700	1,800	1,800
101-783-7160	WORKERS' COMPENSATION INS.	269	600	400	400	400
101-783-7400	OPERATING SUPPLIES	296	500	900	300	300
101-783-8010	CONTRACTUAL SERVICES	2,644	5,000	5,200	3,900	3,900
101-783-8090	JOINT FACILITIES AGREEMENT	38,906	91,400	83,200	62,100	62,100
<b>Totals for Dept 783-AQUATIC CLUB (WAVES)</b>		<b>\$ 60,868</b>	<b>\$ 121,200</b>	<b>\$ 109,600</b>	<b>\$ 91,500</b>	<b>\$ 91,500</b>

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

**DEPARTMENT: GENERAL ADMINISTRATION**

**DEPT NO.: 875**



Budget Notes: The total expenditure budget for General Administration is \$234,600 which is \$19,000 less than last fiscal year mainly due to a decrease in budgeted capital expenditures.

**DEPARTMENT: TRANSFERS TO OTHER FUNDS**

**DEPT NO.: 965**



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

In fiscal year 1997, the City Commission passed a resolution to transfer 1.333 mills from the General Fund property tax millage for capital projects in the Street Funds. This transfer of \$1,000,000 equates to 1.4501 mills.

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

101 GENERAL FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 875-GENERAL ADMINISTRATION</b>						
101-875-7140	FRINGE BENEFITS	\$ 52	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000
101-875-8010	CONTRACTUAL SERVICES	1,659	1,000	1,000	1,000	1,000
101-875-8012	REGIS	21,596	21,600	21,600	21,600	21,600
101-875-8100	INSURANCE PREMIUMS	159,401	175,000	175,000	185,000	185,000
101-875-8140	PUBLIC LIABILITY CLAIMS	-	1,000	-	-	-
101-875-8160	CABLE COMMUNITY ACESS EQUIPMENT	20,000	-	-	-	-
101-875-9420	DEBT SERVICE PAYMENTS ON IPA	-	-	-	15,000	15,000
101-875-9700	CAPITAL EXPENDITURES	4,070	50,000	89,600	10,000	10,000
<b>Totals for Dept 875-GENERAL ADMINISTRATION</b>		<b>\$ 206,778</b>	<b>\$ 253,600</b>	<b>\$ 289,200</b>	<b>\$ 234,600</b>	<b>\$ 234,600</b>
<b>Dept 965-TRANSFERS TO OTHER FUNDS</b>						
101-965-9810	TRANS TO MAJOR STREET FUND	\$ 240,000	\$ 440,000	\$ 520,000	\$ 210,000	\$ 210,000
101-965-9810	TRANS TO LOCAL STREET FUND	75,000	385,000	310,000	310,000	310,000
101-965-9830	TRANSFER TO OTHER FUNDS	77,920	-	-	-	-
101-965-9930	TRANS TO MUNICIPAL STREET FUND	685,000	175,000	170,000	480,000	480,000
<b>Totals for Dept 965-TRANSFERS TO OTHER FUNDS</b>		<b>\$ 1,077,920</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 11,066,609</b>	<b>\$ 11,614,100</b>	<b>\$ 11,860,200</b>	<b>\$ 12,020,600</b>	<b>\$ 12,020,600</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>		<b>\$ 94,360</b>	<b>\$ (310,000)</b>	<b>\$ (250,000)</b>	<b>\$ (330,000)</b>	<b>\$ (330,000)</b>
<b>BEGINNING FUND BALANCE</b>		<b>3,657,171</b>	<b>3,751,531</b>	<b>3,441,531</b>	<b>3,191,531</b>	<b>3,191,531</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 3,751,531</b>	<b>\$ 3,441,531</b>	<b>\$ 3,191,531</b>	<b>\$ 2,861,531</b>	<b>\$ 2,861,531</b>

# 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 1.4501mills. This transfer is broken out as follows:

- § Major Street Fund - \$210,000
- § Local Street Fund - \$310,000
- § Municipal Street Fund - \$480,000

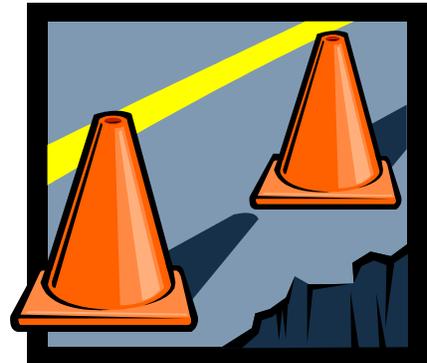
A Street and Sidewalk millage proposal passed in May 2015. A Municipal Street Fund was created to account for these funds.

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.

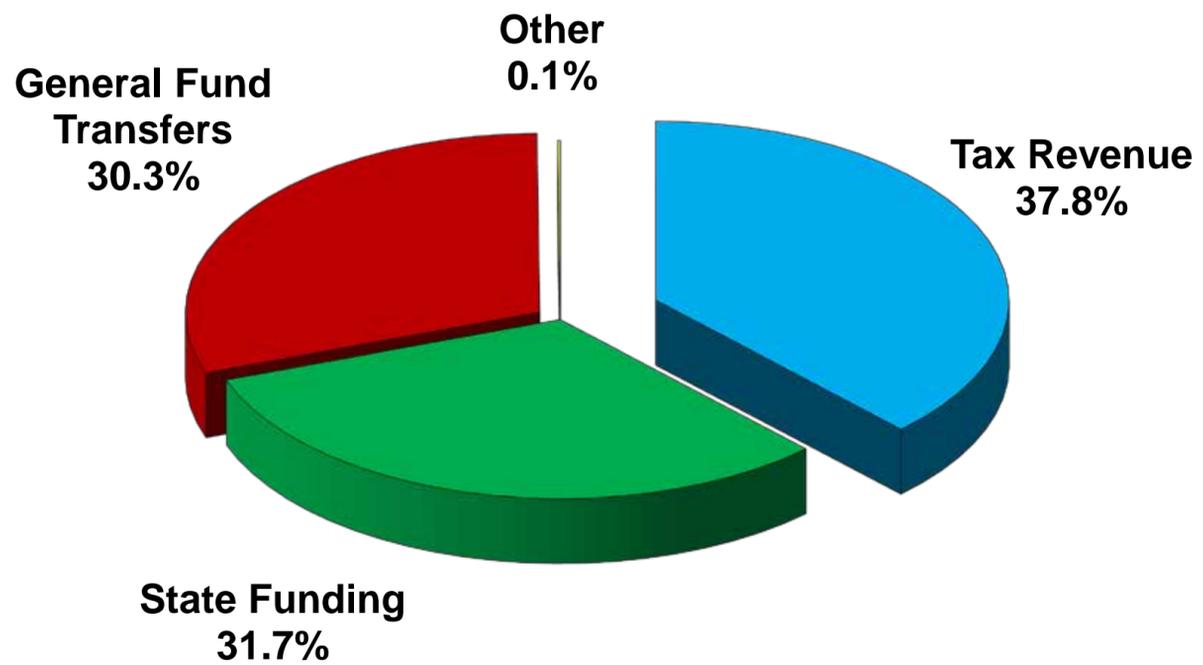
It should also be noted that at the end of a fiscal year, capital projects that are completed and allowable under Act 51 PA 1951, will be transferred from the Municipal Street Fund into Major and Local Streets for the year-end Act 51 reporting purposes.

### State Funding Notes:

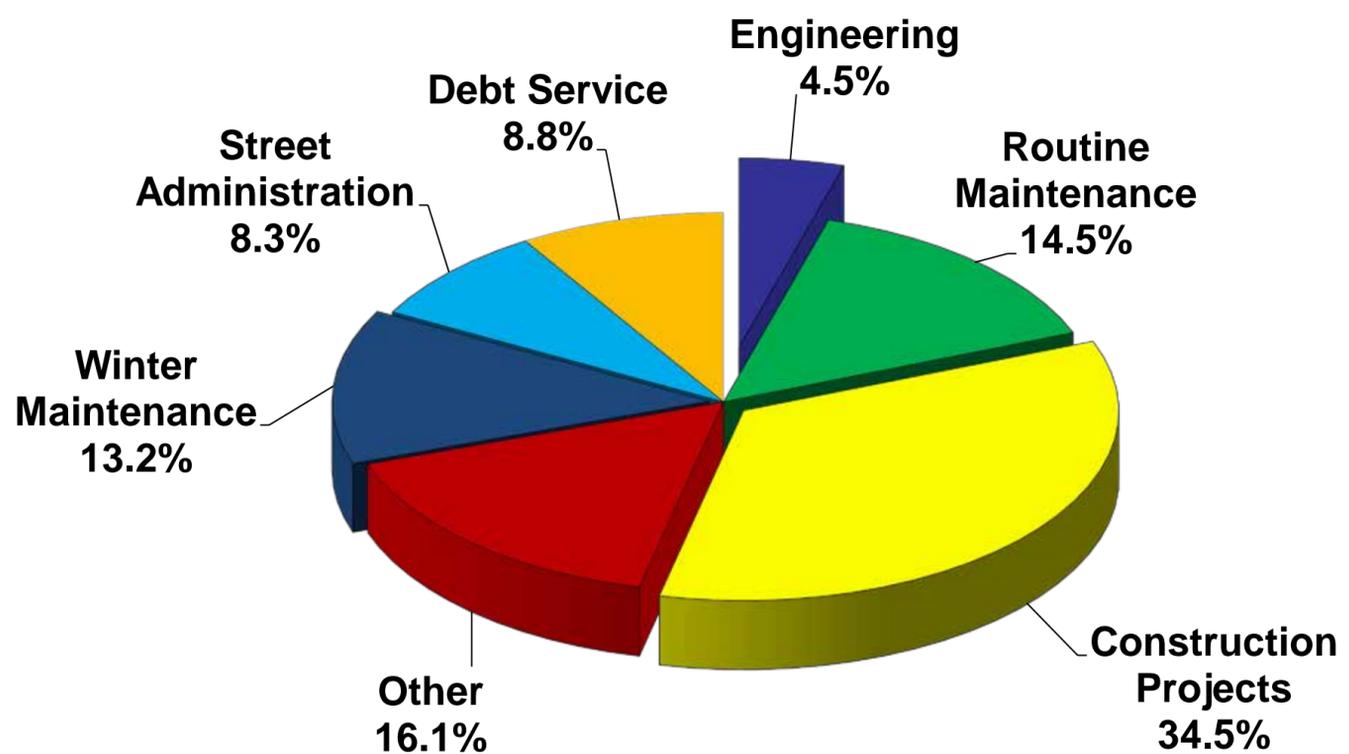
The increase in estimated State Funding in FYE 6/30/2019 includes the new State Restricted Revenue Package, which is the additional revenue from the increase in motor fuel and vehicle registration taxes effective January 1, 2017. The millage rate proposed for 2018 was decreased to account for this additional revenue as outlined in the City Street and Sidewalk Funding Policy.



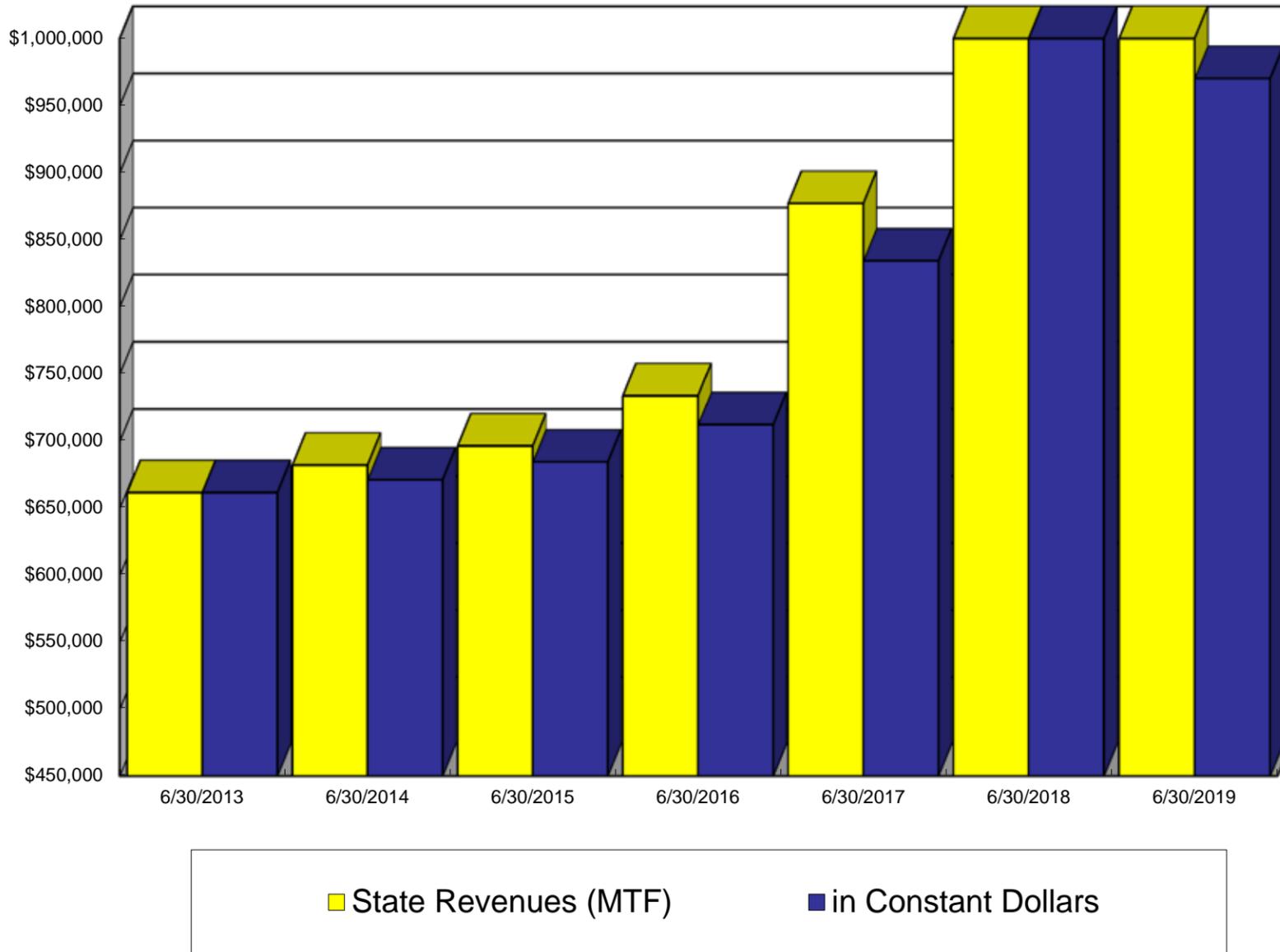
## Street Fund Revenue \$3,295,000



## Street Fund Expenditures \$2,980,000



## State Revenues Michigan Transportation Funds



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
State Revenues (MTF)	\$661,688	\$682,166	\$696,421	\$733,755	\$877,105	\$1,090,300	\$1,045,000
State Revenues (MTF) in Constant Dollars	\$661,688	\$671,276	\$684,505	\$712,355	\$834,285	\$1,024,567	\$970,299

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

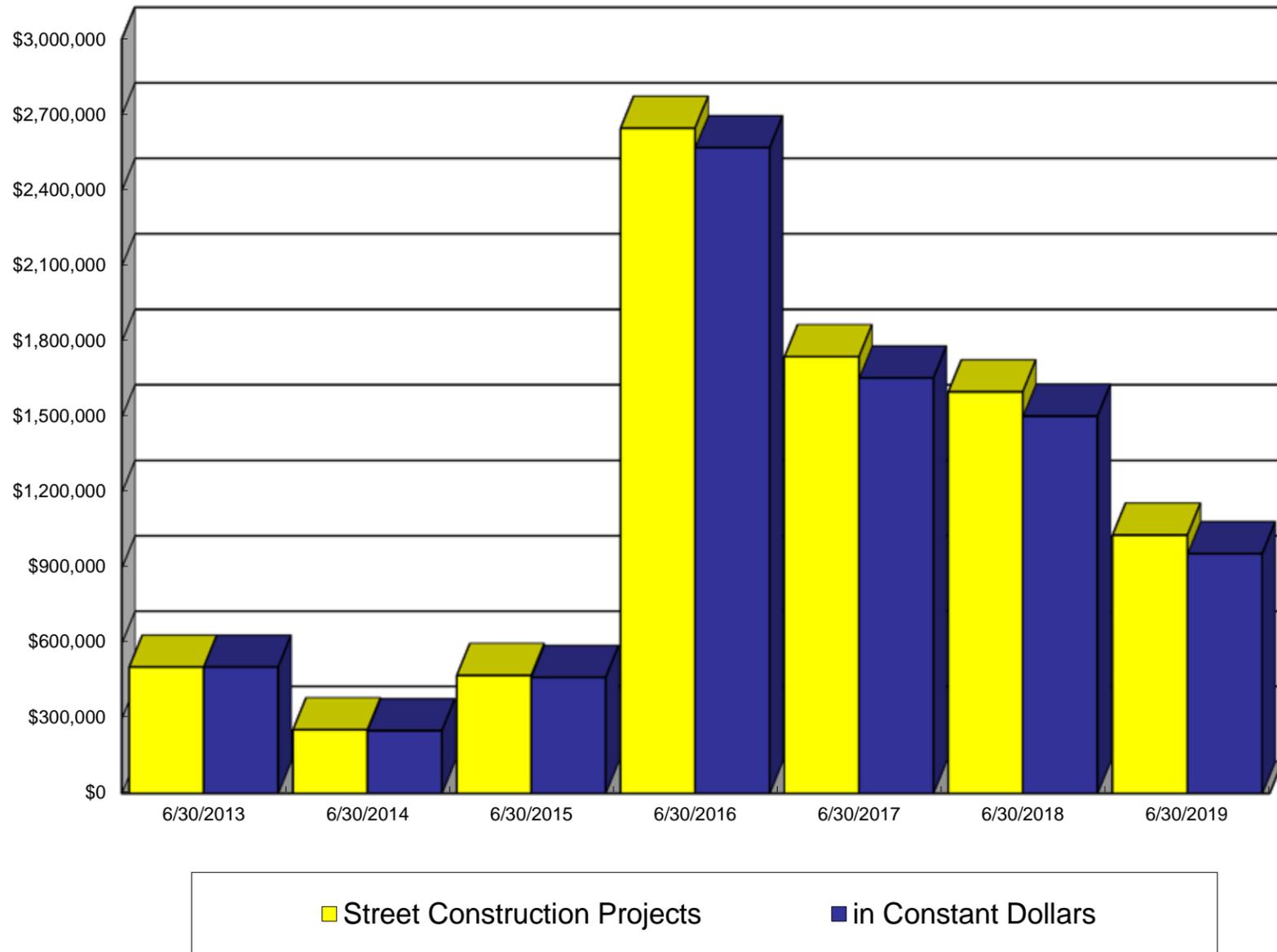
**Formula:** State revenues in constant dollars for Michigan Transportation Funds (not including snow removal and other one-time revenue funds received).

**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. The increase in the FYE 6/30/2017 and 6/30/2018 is related to the new State Restricted Revenue Package that is effective January 1, 2017.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2018 & 2019).

## Street Construction Projects Street Funds



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Street Construction Projects	\$504,173	\$254,582	\$470,959	\$2,646,584	\$1,738,974	\$1,598,900	\$1,029,500
Street Construction Projects in Constant Dollars	\$504,173	\$250,518	\$462,901	\$2,569,394	\$1,654,078	\$1,502,504	\$955,907

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

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

**Description:** Streets are built at a great cost, and their decline can have far-reaching effects on business activity, property value and operating expenditures. Deferring resurfacing projects can create significant unfunded liabilities.

**Analysis:** Street Construction projects will fluctuate from year to year based on federal funding available. FYE 06/30/2016 includes the culvert and trail project and FYE 06/30/2017 includes the Lake Drive/Lakeside/Breton project. Overall expenditures have increased in recent years due to the passing of the street millage in May 2015.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2018 & 2019).

## 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 \$1,236,200 which is similar to the prior fiscal year.

The debt service payment required on the Wealthy Streetscape equals \$263,400. 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 \$322,400 at June 30, 2019. This amount is used to help fund future federal construction projects.

**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**202 MAJOR STREET FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b>Revenues</b>	\$ 581,511	\$ 628,618	\$ 630,131	\$ 719,000	\$ 727,800	\$ 763,200	\$ 763,200
<b>Expenditures</b>	<u>854,903</u>	<u>897,601</u>	<u>1,767,784</u>	<u>981,000</u>	<u>1,519,800</u>	<u>972,800</u>	<u>972,800</u>
<b>Revenues over (under) expenditures</b>	(273,392)	(268,983)	(1,137,653)	(262,000)	(792,000)	(209,600)	(209,600)
<b>Transfers in</b>	334,816	527,180	1,234,834	674,000	1,004,000	473,000	473,000
<b>Transfers out</b>	<u>(278,070)</u>	<u>(260,405)</u>	<u>(259,238)</u>	<u>(262,000)</u>	<u>(262,000)</u>	<u>(263,400)</u>	<u>(263,400)</u>
<b>Changes in fund balance</b>	(216,646)	(2,208)	(162,057)	150,000	(50,000)	-	-
<b>Beginning fund balance</b>	<u>778,512</u>	<u>561,866</u>	<u>559,658</u>	<u>397,601</u>	<u>397,601</u>	<u>347,601</u>	<u>347,601</u>
<b>Ending fund balance</b>	<u><u>\$ 561,866</u></u>	<u><u>\$ 559,658</u></u>	<u><u>\$ 397,601</u></u>	<u><u>\$ 547,601</u></u>	<u><u>\$ 347,601</u></u>	<u><u>\$ 347,601</u></u>	<u><u>\$ 347,601</u></u>
<b>Fund balance as a % of expenditures (Including Transfers)</b>	49.59%	48.33%	19.62%	44.05%	19.51%	28.12%	28.12%
<b>Fund balance</b>							
<b>Nonspendable</b>							
<b>Inventory</b>	\$ 9,995	\$ 9,995	\$ 9,995	\$ -	\$ -	\$ -	\$ -
<b>Prepays</b>	1,203	1,203	1,203	-	-	-	-
<b>Restricted</b>							
<b>Streets</b>	<u>550,667</u>	<u>548,460</u>	<u>386,403</u>	<u>547,601</u>	<u>347,601</u>	<u>347,601</u>	<u>347,601</u>
<b>Fund balance - Unassigned</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Unassigned Fund balance as a percentage of expenditures (Including Transfers)</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A

# CITY OF EAST GRAND RAPIDS

## MAJOR STREET FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>REVENUES</u></b>					
INTERGOVERNMENT PROGRAMS	\$ 627,623	\$ 718,000	\$ 725,200	\$ 760,000	\$ 760,000
MISCELLANEOUS REVENUE	564	-	1,100	1,000	1,000
INTEREST AND RENTS	1,944	1,000	1,500	2,200	2,200
<b>TOTAL REVENUES</b>	<b>630,131</b>	<b>719,000</b>	<b>727,800</b>	<b>763,200</b>	<b>763,200</b>
<b><u>EXPENDITURES</u></b>					
ENGINEERING	\$ 54,163	\$ 69,000	\$ 67,700	\$ 68,100	\$ 68,100
STREET CONSTRUCTION	1,206,917	284,000	735,600	263,000	263,000
ROUTINE MAINTENANCE	261,779	198,800	282,700	234,900	234,900
TRAFFIC SERVICES	40,740	86,900	103,900	79,900	79,900
WINTER MAINTENANCE	156,111	212,900	232,100	202,300	202,300
STREET ADMINISTRATION	48,074	129,400	97,800	124,600	124,600
<b>TOTAL EXPENDITURES</b>	<b>1,767,784</b>	<b>981,000</b>	<b>1,519,800</b>	<b>972,800</b>	<b>972,800</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,137,653)</b>	<b>(262,000)</b>	<b>(792,000)</b>	<b>(209,600)</b>	<b>(209,600)</b>
TRANSFERS FROM OTHER FUNDS	1,234,834	674,000	1,004,000	473,000	473,000
TRANSFERS TO OTHER FUNDS	(259,238)	(262,000)	(262,000)	(263,400)	(263,400)
<b>NET CHANGE IN FUND BALANCE</b>	<b>(162,057)</b>	<b>150,000</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>559,658</b>	<b>397,601</b>	<b>397,601</b>	<b>347,601</b>	<b>347,601</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 397,601</b>	<b>\$ 547,601</b>	<b>\$ 347,601</b>	<b>\$ 347,601</b>	<b>\$ 347,601</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>202 MAJOR STREET FUND REVENUES</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>INTERGOVERNMENT REVENUES</b>						
202-000-5390	MONIES RECEIVED FROM STATE	\$ 627,623	\$ 718,000	\$ 725,200	\$ 760,000	\$ 760,000
<b>Totals for INTERGOVERNMENT REVENUES</b>		<b>\$ 627,623</b>	<b>\$ 718,000</b>	<b>\$ 725,200</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>
<b>CHARGES FOR CURRENT SERVICES</b>						
202-000-6540	MISCELLANEOUS REVENUE	\$ 564	-	\$ 1,100	\$ 1,000	\$ 1,000
<b>Totals for CHARGES FOR CURRENT SERVICES</b>		<b>\$ 564</b>	<b>-</b>	<b>\$ 1,100</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>INTEREST AND RENTS</b>						
202-000-6650	INTEREST ON INVESTMENTS	\$ 1,944	\$ 1,000	\$ 1,500	\$ 2,200	\$ 2,200
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 1,944</b>	<b>\$ 1,000</b>	<b>\$ 1,500</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
<b>Dept 930- OPERATING TRANSFERS IN</b>						
202-930-6900	TRANSER FROM GENERAL FUND	\$ 240,000	\$ 390,000	\$ 520,000	\$ 210,000	\$ 210,000
202-930-6900	TRANFER FROM MUNICIPAL STREET FUND	994,834	284,000	484,000	263,000	263,000
<b>Totals for Dept 930- OPERATING TRANSFERS IN</b>		<b>\$ 1,234,834</b>	<b>\$ 674,000</b>	<b>\$ 1,004,000</b>	<b>\$ 473,000</b>	<b>\$ 473,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 1,864,965</b>	<b>\$ 1,393,000</b>	<b>\$ 1,731,800</b>	<b>\$ 1,236,200</b>	<b>\$ 1,236,200</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>202 MAJOR STREET FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 447-CITY ENGINEERING</b>						
202-447-7060	SALARIES & WAGES - PERMANENT	\$ 24,982	\$ 32,100	\$ 32,100	\$ 33,400	\$ 33,400
202-447-7090	SALARIES & WAGES - OVERTIME	26	3,000	3,000	2,000	2,000
202-447-7150	EMPLOYER SOCIAL SECURITY	1,885	2,500	2,500	2,600	2,600
202-447-7160	WORKERS' COMPENSATION INS.	1,421	2,600	1,900	2,300	2,300
202-447-7170	HEALTH CARE	14,199	16,800	16,800	15,200	15,200
202-447-7190	PENSION	3,686	5,300	5,300	5,300	5,300
202-447-7400	OPERATING SUPPLIES	908	400	500	400	400
202-447-8010	CONTRACTUAL SERVICES	2,998	2,500	2,400	2,500	2,500
202-447-9470	AUTO EXPENSE	3,458	2,500	2,500	3,300	3,300
202-447-9550	MISCELLANEOUS EXPENSE	575	700	700	500	500
202-447-9570	PROFESSIONAL DEVELOPMENT	25	600	-	600	600
<b>Totals for Dept 447-CITY ENGINEERING</b>		<b>\$ 54,163</b>	<b>\$ 69,000</b>	<b>\$ 67,700</b>	<b>\$ 68,100</b>	<b>\$ 68,100</b>
<b>Dept 451-STREET CONSTRUCTION</b>						
202-451-9730	STREET CONSTRUCTION EXPENSE	\$ 1,206,917	\$ 284,000	\$ 735,600	\$ 263,000	\$ 263,000
<b>Totals for Dept 451-STREET CONSTRUCTION</b>		<b>\$ 1,206,917</b>	<b>\$ 284,000</b>	<b>\$ 735,600</b>	<b>\$ 263,000</b>	<b>\$ 263,000</b>
<b>Dept 463-ROUTINE MAINTENANCE</b>						
202-463-7060	SALARIES & WAGES - PERMANENT	\$ 55,272	\$ 39,700	\$ 51,700	\$ 38,100	\$ 38,100
202-463-7070	SALARIES & WAGES - PART/TIME/TEMP	2,593	6,000	6,000	7,000	7,000
202-463-7090	SALARIES & WAGES - OVERTIME	744	1,500	1,500	1,500	1,500
202-463-7150	EMPLOYER SOCIAL SECURITY	4,873	3,000	3,000	3,000	3,000
202-463-7160	WORKERS' COMPENSATION INS.	1,767	3,200	2,400	2,900	2,900
202-463-7170	HEALTH CARE	24,321	25,500	25,500	26,000	26,000
202-463-7190	PENSION	4,688	3,100	3,100	4,200	4,200
202-463-7400	OPERATING SUPPLIES	35,073	29,500	78,900	68,700	68,700
202-463-8010	CONTRACTUAL SERVICES	105,264	31,000	59,300	50,800	50,800
202-463-9470	AUTO EXPENSE	13,210	23,000	20,000	29,200	29,200
202-463-9700	CAPITAL EXPENDITURES	13,974	33,300	31,300	2,000	2,000
202-463-9701	SMALL CAPITAL	-	-	-	1,500	1,500
<b>Totals for Dept 463-ROUTINE MAINTENANCE</b>		<b>\$ 261,779</b>	<b>\$ 198,800</b>	<b>\$ 282,700</b>	<b>\$ 234,900</b>	<b>\$ 234,900</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

202 MAJOR STREET FUND APPROPRIATIONS		16-17	17-18	17-18	18-19	18-19
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 474-TRAFFIC SERVICES</b>						
202-474-7060	SALARIES & WAGES - PERMANENT	\$ 5,576	\$ 2,400	\$ 2,400	\$ 2,300	\$ 2,300
202-474-7090	SALARIES & WAGES - OVERTIME	213	500	500	500	500
202-474-7150	EMPLOYER SOCIAL SECURITY	429	200	200	200	200
202-474-7160	WORKERS' COMPENSATION INS.	87	200	100	100	100
202-474-7170	HEALTH CARE	3,157	2,200	2,200	3,400	3,400
202-474-7190	PENSION	375	200	200	300	300
202-474-7400	OPERATING SUPPLIES	8,629	6,200	8,900	8,600	8,600
202-474-8010	CONTRACTUAL SERVICES	19,852	53,000	55,000	58,500	58,500
202-474-9470	AUTO EXPENSE	2,422	3,000	1,800	2,500	2,500
202-474-9700	CAPITAL EXPENDITURES	-	19,000	32,600	3,500	3,500
<b>Totals for Dept 474-TRAFFIC SERVICES</b>		<b>\$ 40,740</b>	<b>\$ 86,900</b>	<b>\$ 103,900</b>	<b>\$ 79,900</b>	<b>\$ 79,900</b>

<b>Dept 478-WINTER MAINTENANCE</b>						
202-478-7040	ON-CALL PAY	\$ 2,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
202-478-7060	SALARIES & WAGES - PERMANENT	37,668	63,600	50,600	61,000	61,000
202-478-7070	SALARIES & WAGES-PART-TIME/TEMP	384	-	-	2,000	2,000
202-478-7090	SALARIES & WAGES - OVERTIME	10,082	12,000	12,000	12,000	12,000
202-478-7150	EMPLOYER SOCIAL SECURITY	3,818	4,900	4,900	4,700	4,700
202-478-7160	WORKERS' COMPENSATION INS.	3,465	6,300	4,700	5,600	5,600
202-478-7170	HEALTH CARE	17,703	19,300	23,800	19,000	19,000
202-478-7190	PENSION	3,602	6,000	6,000	7,700	7,700
202-478-7400	OPERATING SUPPLIES	39,428	47,200	43,200	46,700	46,700
202-478-9470	AUTO EXPENSE	37,161	50,000	53,600	40,000	40,000
202-478-9700	CAPITAL EXPENDITURES	-	-	29,700	-	-
<b>Totals for Dept 478-WINTER MAINTENANCE</b>		<b>\$ 156,111</b>	<b>\$ 212,900</b>	<b>\$ 232,100</b>	<b>\$ 202,300</b>	<b>\$ 202,300</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

202 MAJOR STREET FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 483-STREET ADMINISTRATION</b>						
202-483-7060	SALARIES & WAGES - PERMANENT	\$ 26,617	\$ 74,200	\$ 45,000	\$ 76,800	\$ 76,800
202-483-7090	SALARIES & WAGES - OVERTIME	1,708	2,000	2,000	2,000	2,000
202-483-7150	EMPLOYER SOCIAL SECURITY	2,097	4,500	4,500	4,200	4,200
202-483-7160	WORKERS' COMPENSATION INS.	191	400	300	300	300
202-483-7170	HEALTH CARE	12,904	20,000	20,000	13,800	13,800
202-483-7190	PENSION	4,280	8,300	8,000	8,500	8,500
202-483-8070	GENERAL FUND FEES	-	15,000	15,000	15,000	15,000
202-483-9470	AUTO EXPENSE	277	1,300	300	300	300
202-483-9560	DUES & SUBSCRIPTIONS	-	2,700	2,700	2,700	2,700
202-483-9570	PROFESSIONAL DEVELOPMENT	-	1,000	-	1,000	1,000
<b>Totals for Dept 483-STREET ADMINISTRATION</b>		<b>\$ 48,074</b>	<b>\$ 129,400</b>	<b>\$ 97,800</b>	<b>\$ 124,600</b>	<b>\$ 124,600</b>
<b>Dept 965-TRANSFERS TO OTHER FUNDS</b>						
202-965-9900	TRANSFER TO DEBT SERVICE FUND	\$ 259,238	\$ 262,000	\$ 262,000	\$ 263,400	\$ 263,400
<b>Totals for Dept 965-TRANSFERS TO OTHER FUNDS</b>		<b>\$ 259,238</b>	<b>\$ 262,000</b>	<b>\$ 262,000</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 2,027,022</b>	<b>\$ 1,243,000</b>	<b>\$ 1,781,800</b>	<b>\$ 1,236,200</b>	<b>\$ 1,236,200</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>		<b>\$ (162,057)</b>	<b>\$ 150,000</b>	<b>\$ (50,000)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>559,658</b>	<b>397,601</b>	<b>397,601</b>	<b>347,601</b>	<b>347,601</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 397,601</b>	<b>\$ 547,601</b>	<b>\$ 347,601</b>	<b>\$ 347,601</b>	<b>\$ 347,601</b>

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

**FUND: LOCAL STREET FUND**

**FUND NO.: 203**

Budget Notes: Budgeted expenditures for the Local Street Fund are \$1,355,800 which is \$64,700 more than last fiscal year due to more local street projects in the current year.

Ending fund balance is projected to be \$333,100 at June 30, 2019. This amount is used to help fund future construction projects.



**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**203 LOCAL STREET FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b>Revenues</b>	\$ 273,051	\$ 304,251	\$ 264,817	\$ 300,100	\$ 367,300	\$ 285,800	\$ 285,800
<b>Expenditures</b>	<u>567,928</u>	<u>1,276,685</u>	<u>969,437</u>	<u>1,291,100</u>	<u>1,498,300</u>	<u>1,355,800</u>	<u>1,355,800</u>
<b>Revenues over (under) expenditures</b>	(294,877)	(972,434)	(704,620)	(991,000)	(1,131,000)	(1,070,000)	(1,070,000)
<b>Transfers in</b>	<u>284,786</u>	<u>969,421</u>	<u>612,139</u>	<u>991,000</u>	<u>971,000</u>	<u>1,070,000</u>	<u>1,070,000</u>
<b>Changes in fund balance</b>	(10,091)	(3,013)	(92,481)	-	(160,000)	-	-
<b>Beginning fund balance</b>	<u>639,021</u>	<u>628,930</u>	<u>625,917</u>	<u>533,436</u>	<u>533,436</u>	<u>373,436</u>	<u>373,436</u>
<b>Ending fund balance</b>	<u><b>\$ 628,930</b></u>	<u><b>\$ 625,917</b></u>	<u><b>\$ 533,436</b></u>	<u><b>\$ 533,436</b></u>	<u><b>\$ 373,436</b></u>	<u><b>\$ 373,436</b></u>	<u><b>\$ 373,436</b></u>
<b>Fund balance as a % of expenditures</b>	110.74%	49.03%	55.03%	41.32%	24.92%	27.54%	27.54%
<b>Fund balance</b>							
<b>Nonspendable</b>							
<b>Inventory</b>	\$ 9,995	\$ 9,995	\$ 9,995	\$ -	\$ -	\$ -	\$ -
<b>Prepays</b>	1,203	1,203	1,203	-	-	-	-
<b>Restricted</b>							
<b>Streets</b>	<u>617,730</u>	<u>614,719</u>	<u>522,238</u>	<u>533,436</u>	<u>373,436</u>	<u>373,436</u>	<u>373,436</u>
<b>Fund balance - Unassigned</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
<b>Unassigned Fund balance as a percentage of expenditures (Including Transfers)</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A

# CITY OF EAST GRAND RAPIDS

## LOCAL STREET FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>REVENUES</u></b>					
INTERGOVERNMENT PROGRAMS	\$ 249,482	\$ 298,100	\$ 365,100	\$ 285,000	\$ 285,000
INTEREST AND RENTS	2,473	1,000	2,200	800	800
<b>TOTAL REVENUES</b>	<b><u>264,817</u></b>	<b><u>300,100</u></b>	<b><u>367,300</u></b>	<b><u>285,800</u></b>	<b><u>285,800</u></b>
<b><u>EXPENDITURES</u></b>					
ENGINEERING	49,438	65,800	68,800	66,100	66,100
STREET CONSTRUCTION	532,057	661,000	863,300	760,000	760,000
ROUTINE MAINTENANCE	185,461	226,200	222,800	198,300	198,300
TRAFFIC SERVICES	13,472	9,400	25,500	18,200	18,200
WINTER MAINTENANCE	140,943	204,000	222,800	190,600	190,600
STREET ADMINISTRATION	48,066	124,700	95,100	122,600	122,600
<b>TOTAL EXPENDITURES</b>	<b><u>969,437</u></b>	<b><u>1,291,100</u></b>	<b><u>1,498,300</u></b>	<b><u>1,355,800</u></b>	<b><u>1,355,800</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(704,620)</b>	<b>(991,000)</b>	<b>(1,131,000)</b>	<b>(1,070,000)</b>	<b>(1,070,000)</b>
TRANSFERS FROM OTHER FUNDS	612,139	991,000	971,000	1,070,000	1,070,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>(92,481)</b>	<b>-</b>	<b>(160,000)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>625,917</u></b>	<b><u>533,436</u></b>	<b><u>533,436</u></b>	<b><u>373,436</u></b>	<b><u>373,436</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>\$ 533,436</u></b>	<b><u>\$ 533,436</u></b>	<b><u>\$ 373,436</u></b>	<b><u>\$ 373,436</u></b>	<b><u>\$ 373,436</u></b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>203 LOCAL STREET FUND REVENUES</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>INTERGOVERNMENT REVENUES</b>						
203-000-5390	MONIES RECEIVED FROM STATE	\$ 249,482	\$ 298,100	\$ 365,100	\$ 285,000	\$ 285,000
<b>Totals for INTERGOVERNMENT REVENUES</b>		<b>\$ 249,482</b>	<b>\$ 298,100</b>	<b>\$ 365,100</b>	<b>\$ 285,000</b>	<b>\$ 285,000</b>
<b>CHARGES FOR SERVICES</b>						
203-000-6540	MISCELLANEOUS REVENUE	\$ 12,862	\$ 1,000	\$ -	\$ -	\$ -
<b>Totals for CHARGES FOR SERVICES</b>		<b>\$ 12,862</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTEREST AND RENTS</b>						
203-000-6650	INTEREST ON INVESTMENTS	\$ 2,473	\$ 1,000	\$ 2,200	\$ 800	\$ 800
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 2,473</b>	<b>\$ 1,000</b>	<b>\$ 2,200</b>	<b>\$ 800</b>	<b>\$ 800</b>
<b>Dept 930-OPERATING TRANSFERS IN</b>						
203-930-6900	TRANSFER FROM GENERAL FUND	\$ 75,000	\$ 330,000	\$ 310,000	\$ 310,000	\$ 310,000
203-930-6900	TRANSFER FROM CAPITAL PROJECT FUNDS	5,082	-	-	-	-
203-930-6900	TRANS FROM MUNICIPAL STREET FUND	532,057	661,000	661,000	760,000	760,000
<b>Totals for Dept 930-OPERATING TRANSFERS IN</b>		<b>\$ 612,139</b>	<b>\$ 991,000</b>	<b>\$ 971,000</b>	<b>\$ 1,070,000</b>	<b>\$ 1,070,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 876,956</b>	<b>\$ 1,291,100</b>	<b>\$ 1,338,300</b>	<b>\$ 1,355,800</b>	<b>\$ 1,355,800</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>203 LOCAL STREET FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 447-CITY ENGINEERING</b>						
203-447-7060	SALARIES & WAGES - PERMANENT	\$ 24,993	\$ 32,100	\$ 32,100	\$ 33,400	\$ 33,400
203-447-7090	SALARIES & WAGES - OVERTIME	26	3,000	3,000	2,000	2,000
203-447-7150	EMPLOYER SOCIAL SECURITY	1,886	2,500	2,500	2,600	2,600
203-447-7160	WORKERS' COMPENSATION INS.	1,421	2,600	1,900	2,300	2,300
203-447-7170	HEALTH CARE	14,204	16,800	16,800	15,200	15,200
203-447-7190	PENSION	3,688	5,300	5,300	5,300	5,300
203-447-7400	OPERATING SUPPLIES	350	600	600	600	600
203-447-8010	CONTRACTUAL SERVICES	380	500	4,500	2,000	2,000
203-447-9470	AUTO EXPENSE	2,105	1,500	1,500	1,800	1,800
203-447-9550	MISCELLANEOUS EXPENSE	-	300	-	300	300
203-447-9570	PROFESSIONAL DEVELOPMENT	385	600	600	600	600
<b>Totals for Dept 447-CITY ENGINEERING</b>		<b>\$ 49,438</b>	<b>\$ 65,800</b>	<b>\$ 68,800</b>	<b>\$ 66,100</b>	<b>\$ 66,100</b>
<b>Dept 451-STREET CONSTRUCTION</b>						
203-451-9730	STREET CONSTRUCTION EXPENSE	\$ 532,057	\$ 661,000	\$ 863,300	\$ 760,000	\$ 760,000
<b>Totals for Dept 451-STREET CONSTRUCTION</b>		<b>\$ 532,057</b>	<b>\$ 661,000</b>	<b>\$ 863,300</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>
<b>Dept 463-ROUTINE MAINTENANCE</b>						
203-463-7060	SALARIES & WAGES - PERMANENT	\$ 56,899	\$ 42,000	\$ 42,000	\$ 40,300	\$ 40,300
203-463-7070	SALARIES & WAGES - PART TIME/TEMP	2,593	6,000	6,000	7,000	7,000
203-463-7090	SALARIES & WAGES - OVERTIME	658	1,500	1,500	1,500	1,500
203-463-7150	EMPLOYER SOCIAL SECURITY	4,987	3,200	3,200	3,100	3,100
203-463-7160	WORKERS' COMPENSATION INS.	1,767	3,200	2,400	2,900	2,900
203-463-7170	HEALTH CARE	25,132	26,600	22,000	26,900	26,900
203-463-7190	PENSION	4,780	3,300	4,300	4,400	4,400
203-463-7400	OPERATING SUPPLIES	37,773	31,900	47,000	56,900	56,900
203-463-8010	CONTRACTUAL SERVICES	25,235	51,700	49,300	38,800	38,800
203-463-9300	REPAIRS & MAINTENANCE	-	500	-	-	-
203-463-9470	AUTO EXPENSE	13,507	25,000	13,500	15,000	15,000
203-463-9700	CAPITAL EXPENDITURES	12,130	31,300	31,600	-	-
203-463-9701	SMALL CAPITAL EXPENDITURES	-	-	-	1,500	1,500
<b>Totals for Dept 463-ROUTINE MAINTENANCE</b>		<b>\$ 185,461</b>	<b>\$ 226,200</b>	<b>\$ 222,800</b>	<b>\$ 198,300</b>	<b>\$ 198,300</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>203 LOCAL STREET FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 474-TRAFFIC SERVICES</b>						
203-474-7060	SALARIES & WAGES - PERMANENT	\$ 5,401	\$ 2,400	\$ 2,400	\$ 2,300	\$ 2,300
203-474-7090	SALARIES & WAGES - OVERTIME	155	500	500	500	500
203-474-7150	EMPLOYER SOCIAL SECURITY	412	200	200	200	200
203-474-7160	WORKERS' COMPENSATION INS.	87	200	100	100	100
203-474-7170	HEALTH CARE	3,104	2,200	2,200	3,300	3,300
203-474-7190	PENSION	361	200	200	300	300
203-474-7400	OPERATING SUPPLIES	2,404	2,900	3,900	4,000	4,000
203-474-8010	CONTRACTUAL SERVICES	18	-	4,200	3,000	3,000
203-474-9470	AUTO EXPENSE	1,530	800	800	1,000	1,000
203-474-9700	CAPITAL EXPENDITURES	-	-	11,000	3,500	3,500
<b>Totals for Dept 474-TRAFFIC SERVICES</b>		<b>\$ 13,472</b>	<b>\$ 9,400</b>	<b>\$ 25,500</b>	<b>\$ 18,200</b>	<b>\$ 18,200</b>
<b>Dept 478-WINTER MAINTENANCE</b>						
203-478-7060	SALARIES & WAGES - PERMANENT	\$ 36,512	\$ 63,200	\$ 46,000	\$ 60,600	\$ 60,600
203-478-7070	SALARIES & WAGES - PART-TIME/TEMP	\$ 384	-	100	\$ 2,000	\$ 2,000
203-478-7090	SALARIES & WAGES - OVERTIME	5,947	10,000	5,500	10,000	10,000
203-478-7150	EMPLOYER SOCIAL SECURITY	3,214	4,800	4,800	4,700	4,700
203-478-7160	WORKERS' COMPENSATION INS.	3,465	6,300	4,700	5,600	5,600
203-478-7170	HEALTH CARE	14,598	16,700	21,900	15,600	15,600
203-478-7190	PENSION	2,986	5,800	5,800	7,400	7,400
203-478-7400	OPERATING SUPPLIES	39,283	47,200	44,100	46,700	46,700
203-478-8140	PUBLIC LIABILITY CLAIMS	-	-	7,200	-	-
203-478-9470	AUTO EXPENSE	34,554	50,000	53,000	38,000	38,000
203-478-9700	CAPITAL EXPENDITURES	-	-	29,700	-	-
<b>Totals for Dept 478-WINTER MAINTENANCE</b>		<b>\$ 140,943</b>	<b>\$ 204,000</b>	<b>\$ 222,800</b>	<b>\$ 190,600</b>	<b>\$ 190,600</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

203 LOCAL STREET FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 483-STREET ADMINISTRATION</b>						
203-483-7060	SALARIES & WAGES - PERMANENT	\$ 26,611	\$ 74,200	\$ 45,000	\$ 76,800	\$ 76,800
203-483-7090	SALARIES & WAGES - OVERTIME	1,708	2,000	2,000	2,000	2,000
203-483-7150	EMPLOYER SOCIAL SECURITY	2,096	4,500	4,500	5,900	5,900
203-483-7160	WORKERS' COMPENSATION INS.	191	400	300	300	300
203-483-7170	HEALTH CARE	12,902	20,000	20,000	13,800	13,800
203-483-7190	PENSION	4,281	8,300	8,000	8,500	8,500
203-483-8070.	GENERAL FUND FEES	-	15,000	15,000	15,000	15,000
203-483-9470	AUTO EXPENSE	277	300	300	300	300
<b>Totals for Dept 483-STREET ADMINISTRATION</b>		<b>\$ 48,066</b>	<b>\$ 124,700</b>	<b>\$ 95,100</b>	<b>\$ 122,600</b>	<b>\$ 122,600</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 969,437</b>	<b>\$ 1,291,100</b>	<b>\$ 1,498,300</b>	<b>\$ 1,355,800</b>	<b>\$ 1,355,800</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>		<b>\$ (92,481)</b>	<b>-</b>	<b>\$ (160,000)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>625,917</b>	<b>533,436</b>	<b>533,436</b>	<b>373,436</b>	<b>373,436</b>
 <b>ENDING FUND BALANCE</b>		 <b>\$ 533,436</b>	 <b>\$ 533,436</b>	 <b>\$ 373,436</b>	 <b>\$ 373,436</b>	 <b>\$ 373,436</b>

# CITY OF EAST GRAND RAPIDS STREET FUNDS BUDGET SUMMARY

**FUND: MUNICIPAL STREET FUND**

**FUND NO.: 204**

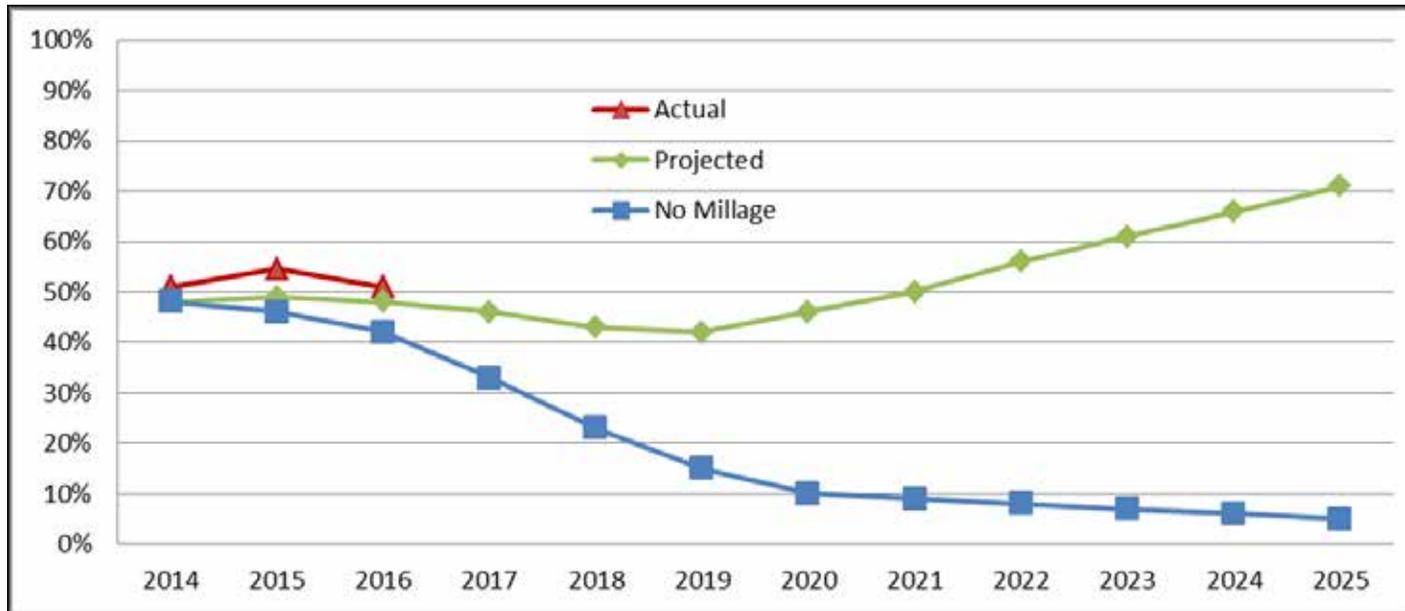
Budget Notes: Budgeted expenditures for the Municipal Street Fund are \$1,411,000. Of that amount, projects totaling \$1,023,000 will be transferred to the Major and Local Street Funds and is reflected in the revenue and expenditures discussed above.

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

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

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

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



**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**204 MUNICIPAL STREET FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b>Revenues</b>	\$ -	\$ 1,226,845	\$ 1,245,666	\$ 1,270,400	\$ 1,483,200	\$ 1,246,000	\$ 1,246,000
<b>Expenditures</b>	-	398,332	332,139	305,400	433,200	388,000	388,000
<b>Revenues over (under) expenditures</b>	-	828,513	913,527	965,000	1,050,000	858,000	858,000
<b>Transfers in</b>	-	175,000	685,000	280,000	170,000	480,000	480,000
<b>Transfers out</b>	-	(999,291)	(1,526,891)	(945,000)	(1,145,000)	(1,023,000)	(1,023,000)
<b>Changes in fund balance</b>	-	4,222	71,636	300,000	75,000	315,000	315,000
<b>Beginning fund balance</b>	-	-	4,222	4,222	75,858	150,858	150,858
<b>Ending fund balance</b>	<u>\$ -</u>	<u>\$ 4,222</u>	<u>\$ 75,858</u>	<u>\$ 304,222</u>	<u>\$ 150,858</u>	<u>\$ 465,858</u>	<u>\$ 465,858</u>
<b>Fund balance as a % of expenditures</b>	N/A	1.06%	22.84%	99.61%	34.82%	120.07%	120.07%
<b>Fund balance</b>							
<b>Restricted</b>							
<b>Streets</b>	\$ -	\$ -	\$ -	\$ 304,222	\$ 150,858	\$ 465,858	465,858
<b>Fund balance - Unassigned</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Unassigned Fund balance as a percentage of expenditures (Including Transfers)</b>	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

# CITY OF EAST GRAND RAPIDS

## MUNICIPAL STREET FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>REVENUES</u></b>					
PROPERTY TAX REVENUE	\$ 1,245,666	\$ 1,270,400	\$ 1,271,500	\$ 1,246,000	\$ 1,246,000
MISCELLANEOUS REVENUE	-	-	211,000	-	-
INTEREST AND RENTS	-	-	700	-	-
<b>TOTAL REVENUES</b>	<b><u>1,245,666</u></b>	<b><u>1,270,400</u></b>	<b><u>1,483,200</u></b>	<b><u>1,246,000</u></b>	<b><u>1,246,000</u></b>
<b><u>EXPENDITURES</u></b>					
SIDEWALKS	205,085	200,000	150,000	200,000	200,000
STORM DRAINS	106,103	90,400	257,400	181,500	181,500
STREET LIGHTING	20,951	-	19,300	-	-
STREET CONSTRUCTION	-	15,000	6,500	6,500	6,500
<b>TOTAL EXPENDITURES</b>	<b><u>332,139</u></b>	<b><u>305,400</u></b>	<b><u>433,200</u></b>	<b><u>388,000</u></b>	<b><u>388,000</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>913,527</b>	<b>965,000</b>	<b>1,050,000</b>	<b>858,000</b>	<b>858,000</b>
TRANSFERS FROM OTHER FUNDS	685,000	280,000	170,000	480,000	480,000
TRANSFERS TO OTHER FUNDS	(1,526,891)	(945,000)	(1,145,000)	(1,023,000)	(1,023,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>71,636</b>	<b>300,000</b>	<b>75,000</b>	<b>315,000</b>	<b>315,000</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>4,222</u></b>	<b><u>75,858</u></b>	<b><u>75,858</u></b>	<b><u>150,858</u></b>	<b><u>150,858</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>\$ 75,858</u></b>	<b><u>\$ 375,858</u></b>	<b><u>\$ 150,858</u></b>	<b><u>\$ 465,858</u></b>	<b><u>\$ 465,858</u></b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

204 MUNICIPAL STREET FUND REVENUES		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>CITY TAXES &amp; PENALTIES</b>						
204-000-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 1,243,206	\$ 1,269,000	\$ 1,269,000	\$ 1,245,000	\$ 1,245,000
204-000-4450	INTEREST & PENALTIES ON TAX	2,460	1,400	2,500	1,000	1,000
<b>Totals for CITY TAXES &amp; PENALTIES</b>		<b>\$ 1,245,666</b>	<b>\$ 1,270,400</b>	<b>\$ 1,271,500</b>	<b>\$ 1,246,000</b>	<b>\$ 1,246,000</b>
<b>CHARGES FOR SERVICES</b>						
204-000-6540	MISCELLANEOUS REVENUES	-	-	211,000	-	-
<b>Totals for CHARGES FOR SERVICES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 211,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTEREST AND RENTS</b>						
204-000-6650	INTEREST ON INVESTMENTS	-	-	700	-	-
<b>Totals for INTEREST AND RENTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Dept 930- OPERATING TRANSFERS IN</b>						
204-930-6900	TRANS FROM GF FOR PROJECTS	\$ 685,000	\$ 280,000	\$ 170,000	\$ 480,000	\$ 480,000
<b>Totals for Dept 930- OPERATING TRANSFERS IN</b>		<b>\$ 685,000</b>	<b>\$ 280,000</b>	<b>\$ 170,000</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 1,930,666</b>	<b>\$ 1,550,400</b>	<b>\$ 1,653,200</b>	<b>\$ 1,726,000</b>	<b>\$ 1,726,000</b>

CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET

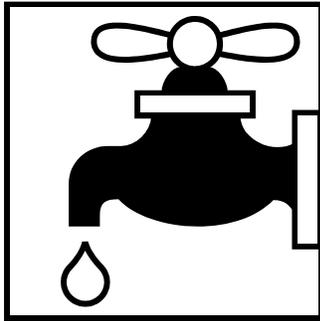
204 MUNICIPAL STREET FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 444-SIDEWALKS</b>						
204-444-9350	SIDEWALKS	\$ 205,085	\$ 200,000	\$ 150,000	\$ 200,000	\$ 200,000
<b>Totals for Dept 447-SIDEWALKS</b>		<b>\$ 205,085</b>	<b>\$ 200,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Dept 445-DRAINS (PUBLIC PURPOSE)</b>						
204-445-8010	STORM SEWER EXPENDITURES	\$ 96,602	\$ 80,000	\$ 247,000	\$ 171,000	\$ 171,000
204-445-8200	STORM SEWER PERMITS	9,501	10,400	10,400	10,500	10,500
<b>Totals for Dept 445-STORM DRAINS (PUBLIC PURPOSE)</b>		<b>\$ 106,103</b>	<b>\$ 90,400</b>	<b>\$ 257,400</b>	<b>\$ 181,500</b>	<b>\$ 181,500</b>
<b>Dept 448-STREET LIGHTING</b>						
204-448-9700	CAPITAL EXPENDITURES	\$ 20,951	\$ -	\$ 19,300	\$ -	\$ -
203-451-9750	BIKE TRAIL PHASE II	-	-	-	-	-
<b>Totals for Dept 451-STREET LIGHTING</b>		<b>\$ 20,951</b>	<b>-</b>	<b>\$ 19,300</b>	<b>-</b>	<b>-</b>
<b>Dept 451-STREET CONSTRUCTION</b>						
204-451-9730	STREET CONSTRUCTION	\$ -	\$ 15,000	\$ 6,500	\$ 6,500	\$ 6,500
<b>Totals for Dept 451-STREET CONSTRUCTION</b>		<b>-</b>	<b>\$ 15,000</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>
<b>Dept 965-TRANSFER TO OTHER FUNDS</b>						
204-965-9950	TRANSFER PROJECTS TO MAJOR STREETS	\$ 994,834	\$ 284,000	\$ 484,000	\$ 263,000	\$ 263,000
204-965-9950	TRANSFER PROJECTS TO LOCAL STREETS	532,057	661,000	661,000	760,000	760,000
<b>Totals for Dept 965-TRANSFER TO OTHER FUNDS</b>		<b>\$ 1,526,891</b>	<b>\$ 945,000</b>	<b>\$ 1,145,000</b>	<b>\$ 1,023,000</b>	<b>\$ 1,023,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,859,030</b>	<b>\$ 1,250,400</b>	<b>\$ 1,578,200</b>	<b>\$ 1,411,000</b>	<b>\$ 1,411,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 204</b>		<b>\$ 71,636</b>	<b>\$ 300,000</b>	<b>\$ 75,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>4,222</b>	<b>75,858</b>	<b>75,858</b>	<b>150,858</b>	<b>150,858</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 75,858</b>	<b>\$ 375,858</b>	<b>\$ 150,858</b>	<b>\$ 465,858</b>	<b>\$ 465,858</b>

## CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

### **FUND: WATER & SEWER**

**FUND NO.: 592**

**Budget Issues:** Total revenues budgeted for the Water and Sewer Fund are \$4,176,200 which is \$50,000 less than previous fiscal year due to completion of federal grant money for sewer line televising.



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

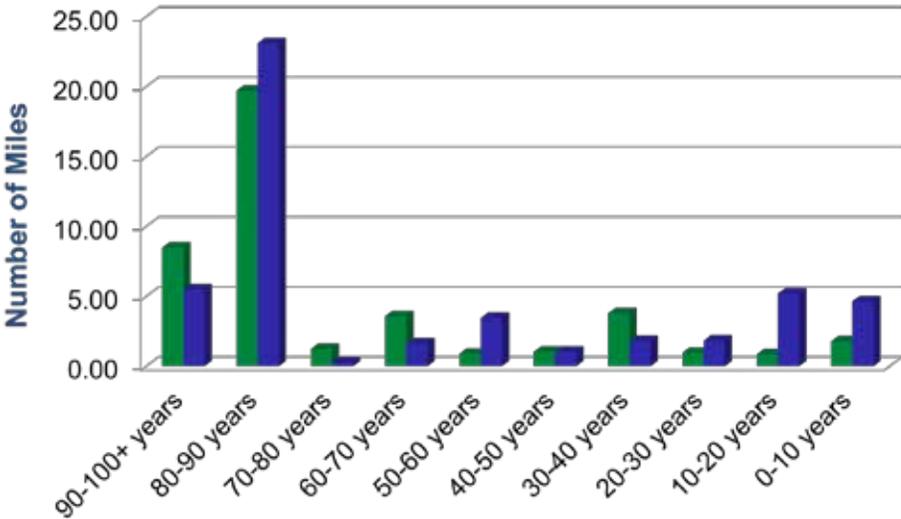
**Variable Usage Rates** cover the costs of purchasing the water and treating the sewer, which is passed on from the City of Grand Rapids. The amount billed to a user is based on the amount of actual water used and a yearly average for sewer. The current rate per 1,000 gallons of water equals \$2.70 and for sewer equals \$3.40. However, this includes a \$1.00 premium (\$0.50 each service) to the variable rate for each 1,000 gallons of water used and 1,000 gallons sewer treated. This is a change in philosophy in how the rates have been historically calculated.

Total expenditure budgeted expenses for the Water and Sewer Fund are \$4,701,200 which is \$39,400 more than the previous fiscal year. The increase is mainly due to increased passed on from the City of Grand Rapids.

The ending cash balance is projected to be \$255,500 at June 30, 2019. The current balance is less than typical due to some high priority projects in the last few years but will be built back by various savings in operations.

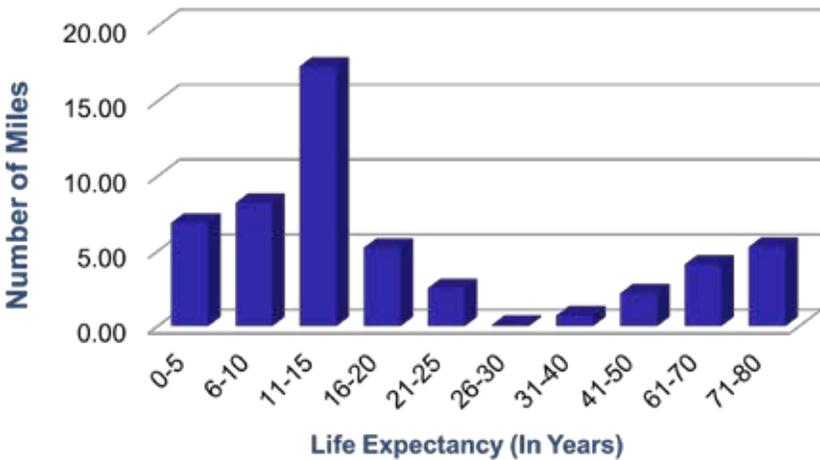
# CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

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

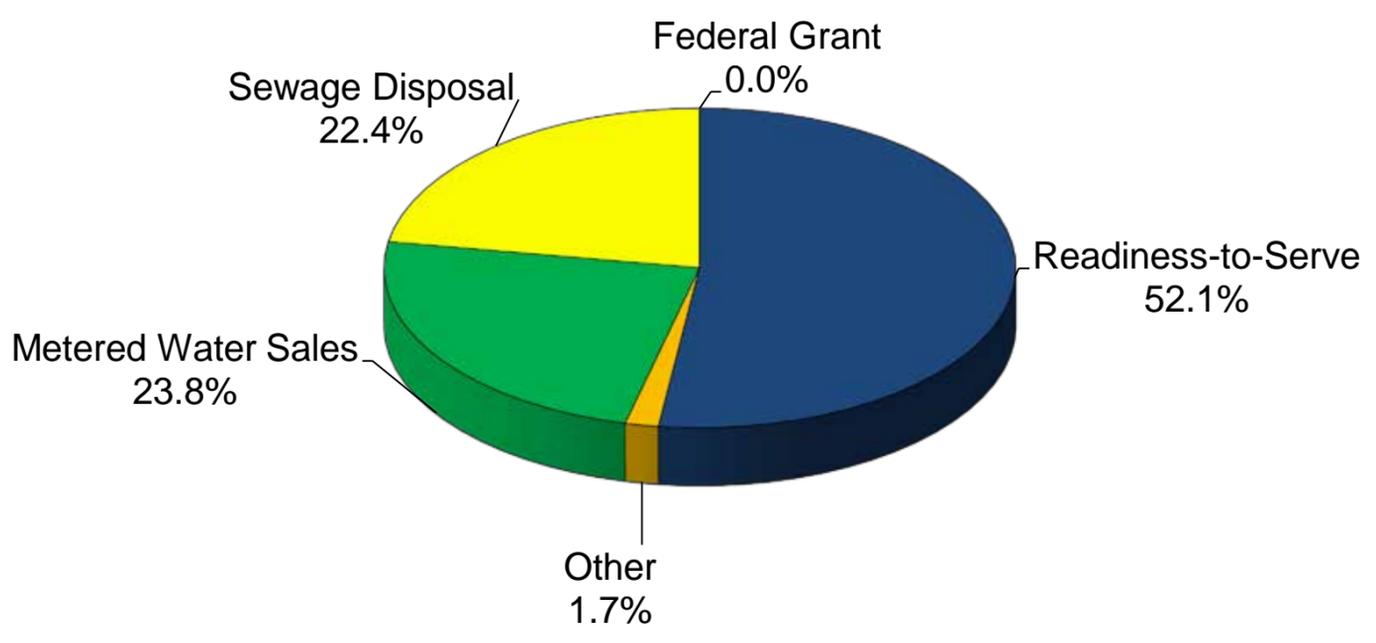


*Water utilities must make a substantial reinvestment in infrastructure over the next 30 years. The oldest cast iron pipes, dating to the late 1800s, have an average life expectancy of about 120 years. Because of changing materials and manufacturing techniques, pipes laid in the 1920s have an average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

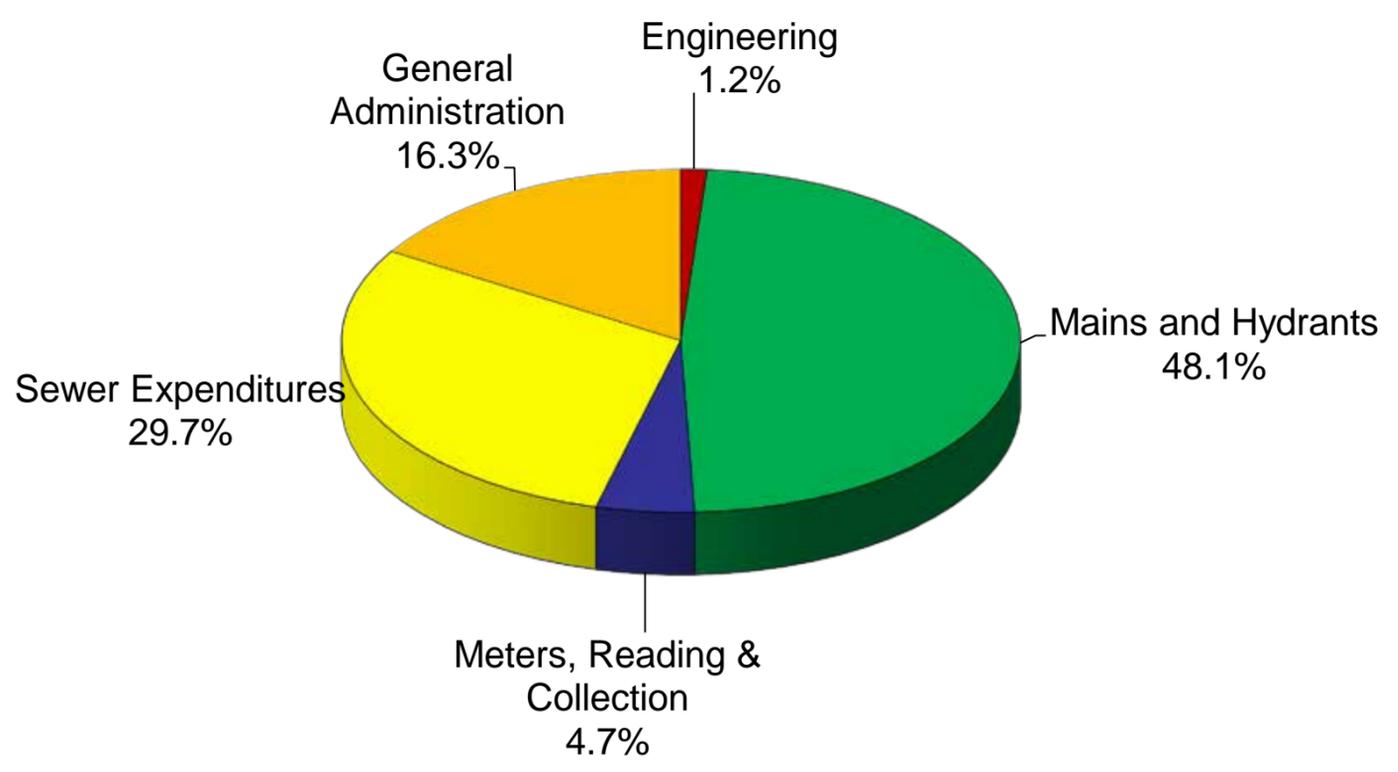
Based on the age of age of infrastructure graph above and the statement from American Water Works Association, the remaining life expectancy of the City’s water main can be shown in this chart.



**Water and Sewer Fund Revenues**  
**\$4,176,200**



**Water and Sewer Fund Expenditures**  
**\$4,701,200**



**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**592 WATER/SEWER FUND**

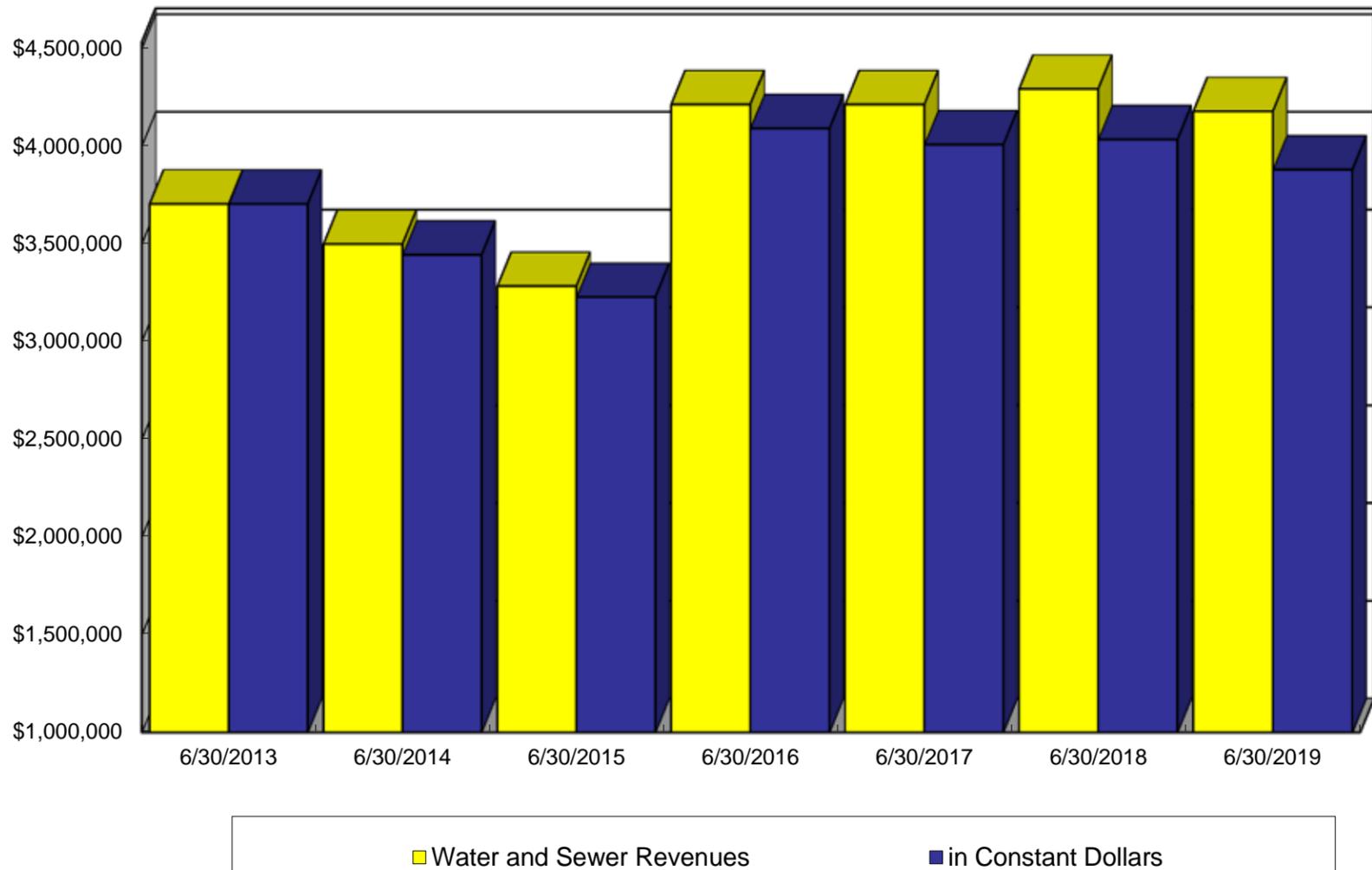
<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b>Revenues</b>	\$ 3,281,559	\$ 3,493,238	\$ 4,211,321	\$ 4,226,800	\$ 4,290,800	\$ 4,176,200	\$ 4,176,200
<b>Expenses</b>	3,100,041	3,408,656	3,205,607	4,661,800	4,700,800	4,701,200	4,701,200
<b>Revenues over (under) expenses</b>	181,518	84,582	1,005,714	(435,000)	(410,000)	(525,000)	(525,000)
<b>Transfers out</b>	-	-	(68,284)	-	-	-	-
<b>Transaction included (excluded) above</b>							
<b>Depreciation/amortization</b>	481,717	435,100	473,197	435,000	485,000	510,000	510,000
<b>Capital asset purchases</b>	(270,668)	(1,121,584)	(1,297,275)	-	-	-	-
<b>Bond principal payments</b>	(104,034)	(107,301)	(40,017)	-	-	-	-
<b>Change in operating assets &amp; liabilities</b>	317	234,598	(342,285)	-	-	-	-
<b>Total other transactions</b>	107,332	(559,187)	(1,206,380)	435,000	485,000	510,000	510,000
<b>Changes in cash &amp; investments</b>	288,850	(474,605)	(268,950)	-	75,000	(15,000)	(15,000)
<b>Beginning cash &amp; investments</b>	585,205	874,055	399,450	130,500	130,500	205,500	205,500
<b>Ending cash &amp; investments (estimated)</b>	<b>\$ 874,055</b>	<b>\$ 399,450</b>	<b>\$ 130,500</b>	<b>\$ 130,500</b>	<b>\$ 205,500</b>	<b>\$ 190,500</b>	<b>\$ 190,500</b>
<b>Cash and investments as a % of expenses</b>	28.20%	11.72%	4.07%	2.80%	4.37%	4.05%	4.05%

# CITY OF EAST GRAND RAPIDS

## WATER/SEWER FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>REVENUES</u></b>					
CHARGES FOR CURRENT SERVICES	\$ 4,040,986	\$ 4,016,800	\$ 4,038,500	\$ 4,116,200	\$ 4,116,200
FEDERAL GRANT	113,648	150,000	191,400	-	-
FINES AND FORFEITS	56,687	60,000	60,000	60,000	60,000
INTEREST AND RENTS	-	-	900	-	-
<b>TOTAL REVENUES</b>	<b><u>4,211,321</u></b>	<b><u>4,226,800</u></b>	<b><u>4,290,800</u></b>	<b><u>4,176,200</u></b>	<b><u>4,176,200</u></b>
<b><u>EXPENSES</u></b>					
ENGINEERING	48,019	62,600	62,400	58,700	58,700
MAINS AND HYDRANTS	1,285,427	2,355,200	2,388,100	2,260,600	2,260,600
METERS	70,020	82,800	25,100	138,000	138,000
METER READING AND COLLECTING	75,194	80,500	77,500	81,900	81,900
SEWER EXPENDITURES	1,047,146	1,365,700	1,412,700	1,397,000	1,397,000
GENERAL ADMINISTRATION	679,801	715,000	735,000	765,000	765,000
<b>TOTAL EXPENSES</b>	<b><u>3,205,607</u></b>	<b><u>4,661,800</u></b>	<b><u>4,700,800</u></b>	<b><u>4,701,200</u></b>	<b><u>4,701,200</u></b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>1,005,714</b>	<b>(435,000)</b>	<b>(410,000)</b>	<b>(525,000)</b>	<b>(525,000)</b>
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	(68,284)	-	-	-	-
<b>NET CHANGE IN NET POSITION</b>	<b>937,430</b>	<b>(435,000)</b>	<b>(410,000)</b>	<b>(525,000)</b>	<b>(525,000)</b>
<b><u>TRANSACTIONS INCLUDED (EXCLUDED ABOVE)</u></b>					
DEPRECIATION/AMORTIZATION	473,197	435,000	485,000	510,000	510,000
CAPITAL ASSET PURCHASES	(1,297,275)	-	-	-	-
BOND PRINCIPAL PAYMENTS	(40,017)	-	-	-	-
CHANGE IN OPERATING ASSETS & LIAB.	(342,285)	-	-	-	-
<b>TOTAL OTHER TRANSACTIONS</b>	<b><u>(1,206,380)</u></b>	<b><u>435,000</u></b>	<b><u>485,000</u></b>	<b><u>510,000</u></b>	<b><u>510,000</u></b>
<b>CHANGE IN CASH &amp; INVESTMENTS</b>	<b>(268,950)</b>	<b>-</b>	<b>75,000</b>	<b>(15,000)</b>	<b>(15,000)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b><u>399,450</u></b>	<b><u>130,500</u></b>	<b><u>130,500</u></b>	<b><u>205,500</u></b>	<b><u>205,500</u></b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b><u>\$ 130,500</u></b>	<b><u>\$ 130,500</u></b>	<b><u>\$ 205,500</u></b>	<b><u>\$ 190,500</u></b>	<b><u>\$ 190,500</u></b>

## Revenues Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
W&S Revenues	\$3,702,599	\$3,497,447	\$3,281,559	\$4,211,321	\$4,211,321	\$4,290,800	\$4,176,200
W&S Revenues in Constant Dollars	\$3,702,599	\$3,441,616	\$3,225,409	\$4,088,495	\$4,005,726	\$4,032,113	\$3,877,667

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

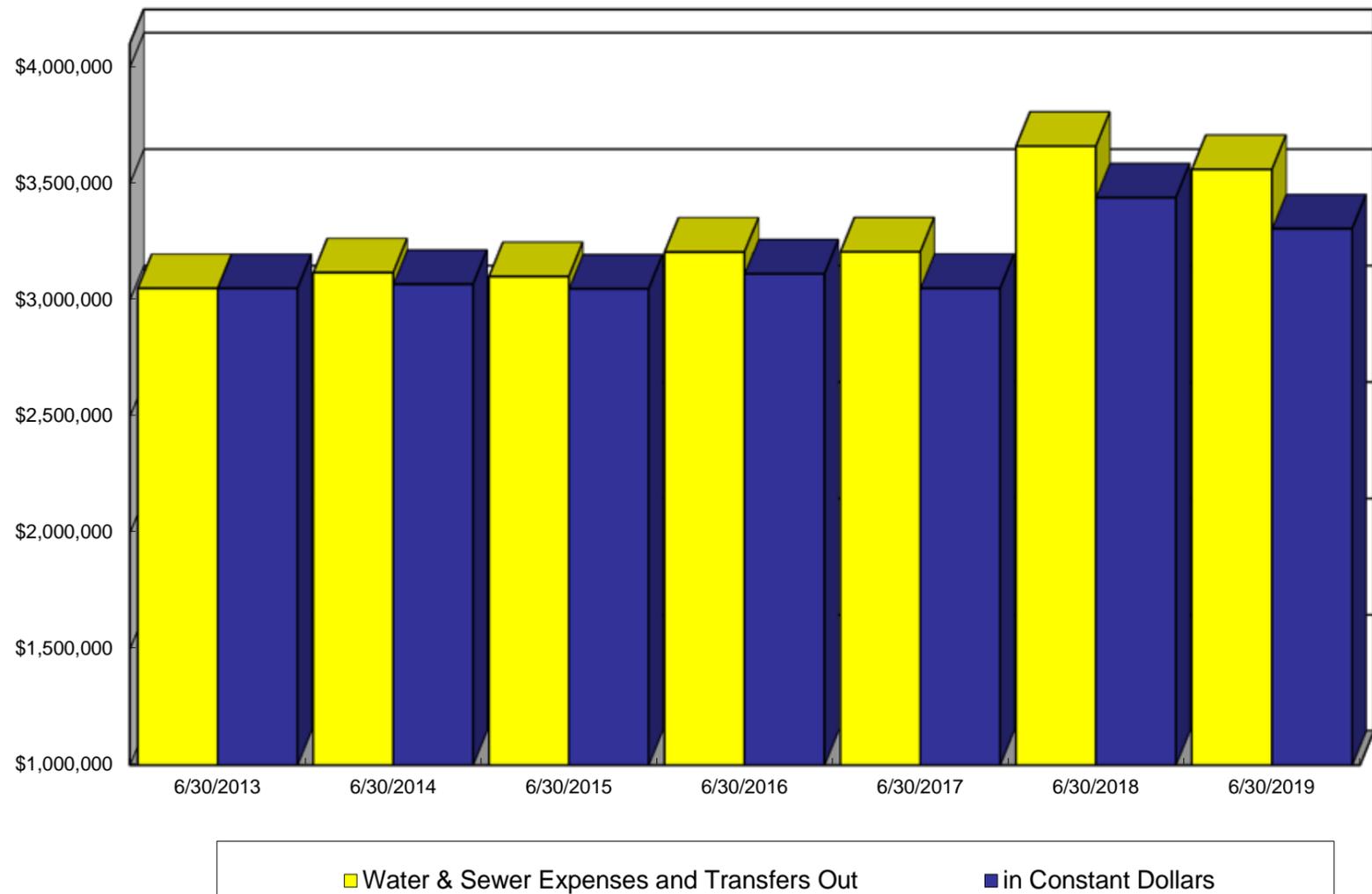
**Formula:** Water and sewer operating revenues in constant dollars.

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

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

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2018 & 2019).

## Expenses Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Water & Sewer Expenses	\$3,048,785	\$3,116,570	\$3,100,041	\$3,204,911	\$3,205,607	\$3,659,400	\$3,560,200
Water & Sewer Expenses in Constant Dollars	\$3,048,785	\$3,066,819	\$3,046,997	\$3,111,437	\$3,049,111	\$3,438,780	\$3,305,701

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

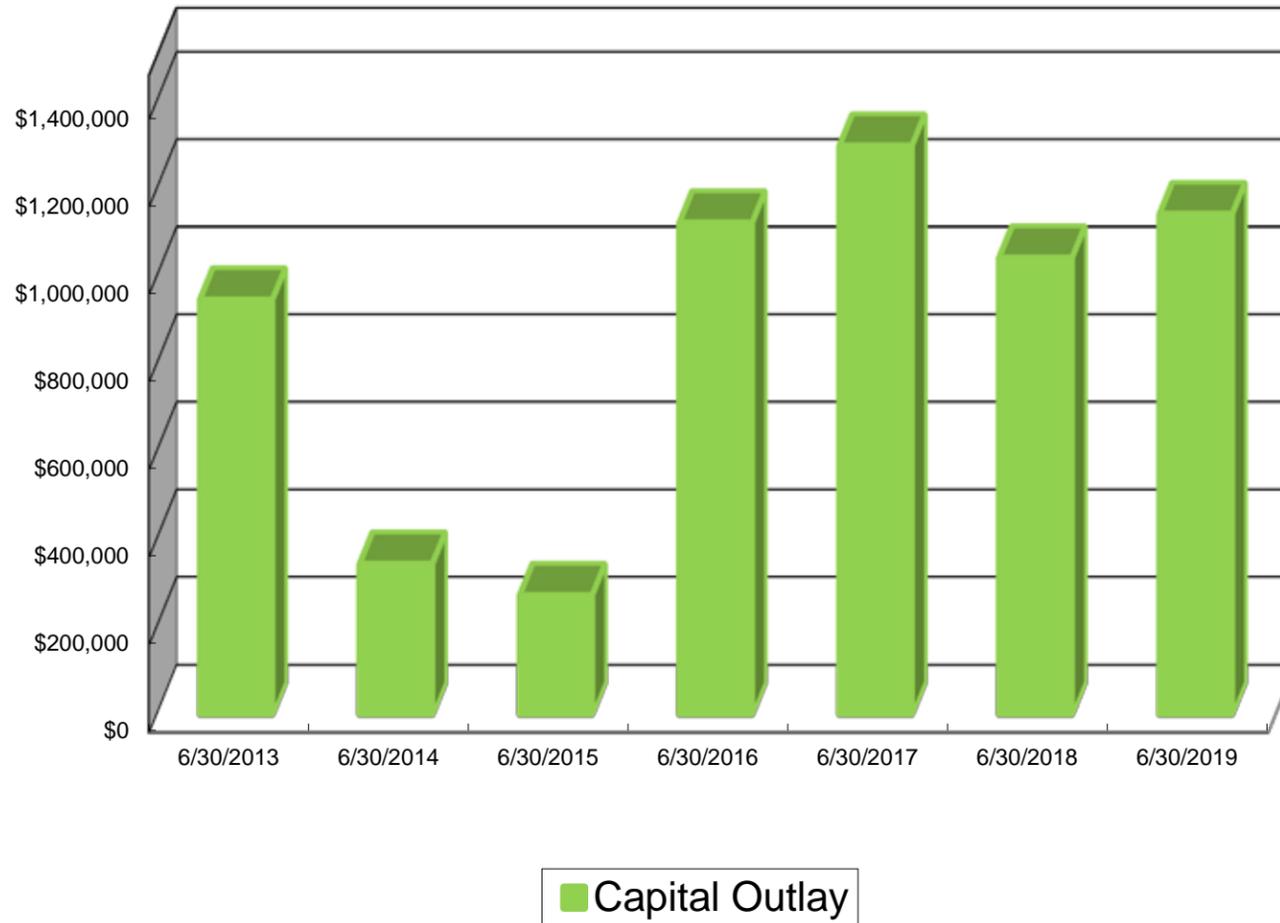
**Formula:** Water and sewer operating expenditures in constant dollars.

**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 2018 & 2019).

## Capital Outlay Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Capital Outlay	\$945,894	\$342,437	\$270,668	\$1,121,584	\$1,297,275	\$1,041,400	\$1,141,000

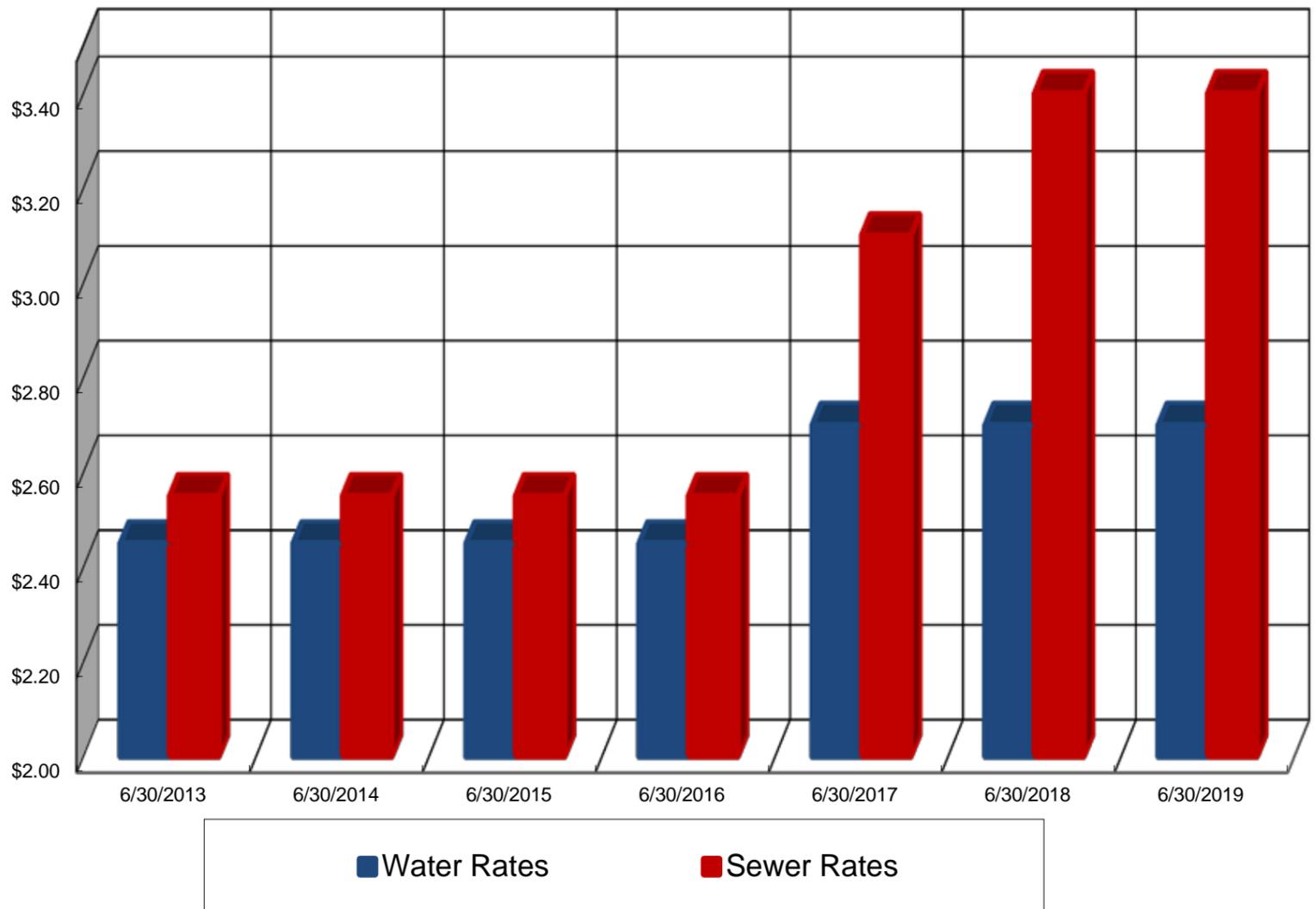
**Warning Trend:** A decline in capital outlay

**Formula:** Capital Outlay

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

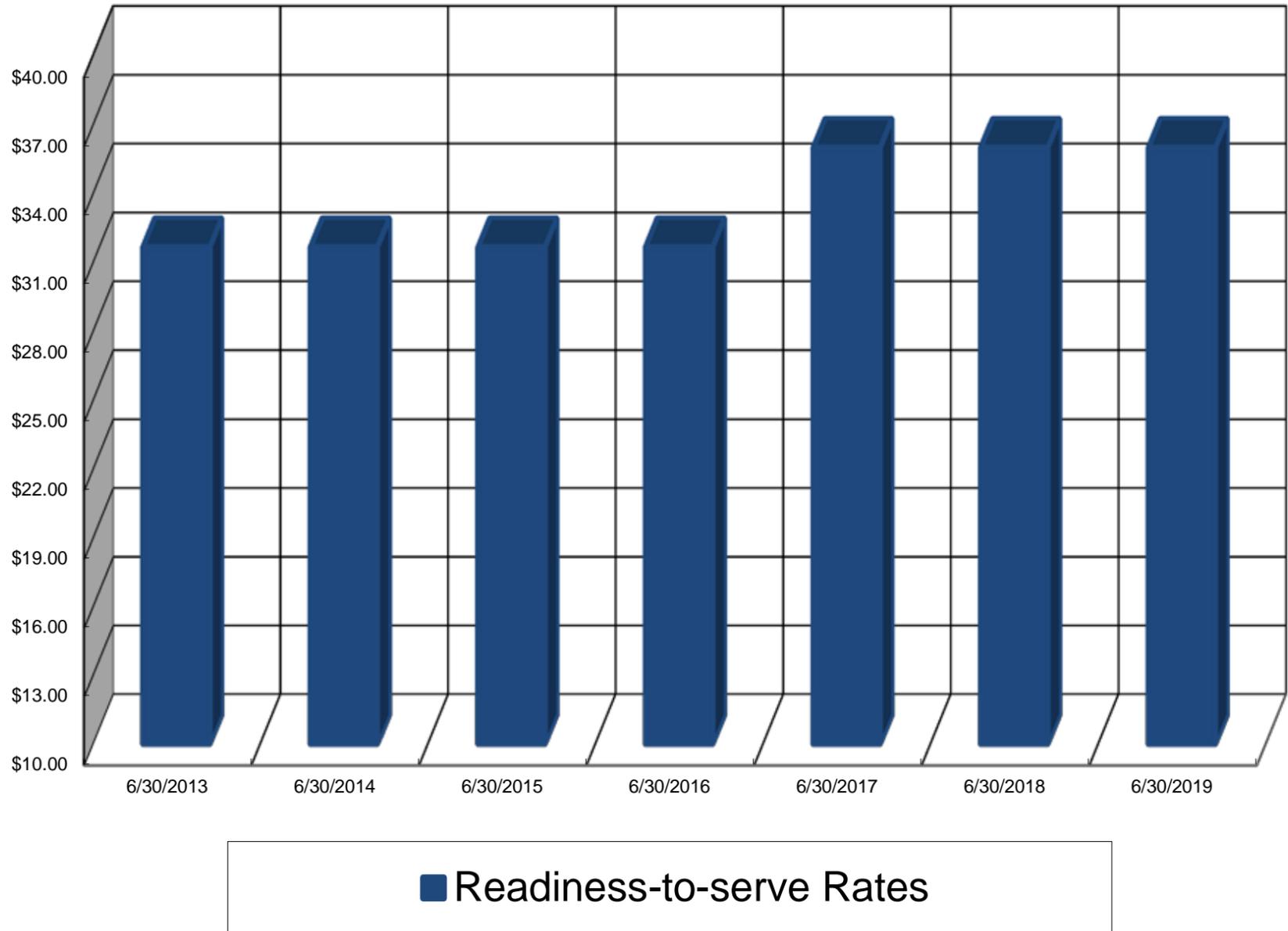
**Analysis:** Significant capital projects have been completed over the past several years.

## Water and Sewer Rates per thousand gallons



	Audit	Audit	Audit	Audit	Audit	Current	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Water Rates	\$2.45	\$2.45	\$2.45	\$2.45	\$2.70	\$2.70	\$2.70
Sewer Rates	\$2.55	\$2.55	\$2.55	\$2.55	\$3.10	\$3.40	\$3.40

## Readiness-To-Serve Rates



	Audit	Audit	Audit	Audit	Audit	Current	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Readiness-to-Serve rates	\$31.67	\$31.67	\$31.67	\$31.67	\$36.00	\$36.00	\$36.00

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>592 WATER &amp; SEWER FUND REVENUES</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 539-INTERGOVERNMENT REVENUES</b>						
592-539-5520	FEDERAL GRANT	\$ 113,648	\$ 150,000	\$ 191,400	\$ -	\$ -
<b>Totals for Dept 539-INTERGOVERNMENT REVENUES</b>		<b>\$ 113,648</b>	<b>\$ 150,000</b>	<b>\$ 191,400</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Dept 600-CHARGES FOR CURRENT SERVICES</b>						
592-600-6400	WATER READINESS	\$ 2,208,665	\$ 2,175,000	\$ 2,175,000	\$ 2,175,000	\$ 2,175,000
592-600-6420	METERED WATER SALES	1,015,396	980,000	980,000	995,000	995,000
592-600-6460	SEWAGE DISPOSAL CHARGES	804,405	850,000	850,000	935,000	935,000
592-600-6470	WATER TAP & METER REVENUE	6,500	5,000	7,000	6,000	6,000
592-600-6540	MISCELLANEOUS REVENUE	6,020	6,800	26,500	5,200	5,200
<b>Totals for Dept 600-CHARGES FOR CURRENT SERVICES</b>		<b>\$ 4,040,986</b>	<b>\$ 4,016,800</b>	<b>\$ 4,038,500</b>	<b>\$ 4,116,200</b>	<b>\$ 4,116,200</b>
<b>FINES AND FORFEITS</b>						
592-000-6570	PENALTIES & INTEREST	\$ 56,687	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
<b>Totals for FINES AND FORFEITS</b>		<b>\$ 56,687</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>INTEREST AND RENTS</b>						
592-000-6650	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ 900	\$ -	\$ -
<b>Totals for INTEREST AND RENTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 4,211,321</b>	<b>\$ 4,226,800</b>	<b>\$ 4,290,800</b>	<b>\$ 4,176,200</b>	<b>\$ 4,176,200</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>592 WATER &amp; SEWER FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 447-CITY ENGINEERING</b>						
592-447-7060	SALARIES & WAGES - PERMANENT	\$ 24,984	\$ 31,600	\$ 31,600	\$ 32,900	\$ 32,900
592-447-7090	SALARIES & WAGES - OVERTIME	26	3,000	3,000	-	-
592-447-7150	EMPLOYER SOCIAL SECURITY	1,885	2,400	2,400	2,500	2,500
592-447-7160	WORKERS' COMPENSATION INS.	173	400	200	300	300
592-447-7170	HEALTH CARE	14,199	16,800	16,800	15,200	15,200
592-447-7190	PENSION	3,687	5,200	5,200	4,900	4,900
592-447-7400	OPERATING SUPPLIES	281	800	800	600	600
592-447-8010	CONTRACTUAL SERVICES	1,000	1,500	1,500	1,200	1,200
592-447-9470	AUTO EXPENSE	1,184	300	300	500	500
592-447-9570	PROFESSIONAL DEVELOPMENT	600	600	600	600	600
<b>Totals for Dept 447-CITY ENGINEERING</b>		<b>\$ 48,019</b>	<b>\$ 62,600</b>	<b>\$ 62,400</b>	<b>\$ 58,700</b>	<b>\$ 58,700</b>
<b>Dept 542-MAINS AND HYDRANTS</b>						
592-542-7040	ON-CALL PAY	\$ 11,010	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
592-542-7060	SALARIES & WAGES - PERMANENT	162,816	193,000	230,000	187,400	187,400
592-542-7070	SALARIES & WAGES - PART TIME/TEMP	5,897	6,000	6,000	6,000	6,000
592-542-7090	SALARIES & WAGES - OVERTIME	21,316	25,000	20,000	25,000	25,000
592-542-7150	EMPLOYER SOCIAL SECURITY	15,476	20,000	20,000	14,300	14,300
592-542-7160	WORKERS' COMPENSATION INS.	4,383	8,000	6,000	7,100	7,100
592-542-7170	HEALTH CARE	101,278	115,000	110,000	108,500	108,500
592-542-7190	PENSION	15,742	18,400	30,000	22,300	22,300
592-542-7400	OPERATING SUPPLIES	61,261	82,900	84,400	84,800	84,800
592-542-8010	CONTRACTUAL SERVICES	39,495	52,500	53,800	40,800	40,800
592-542-8140	PUBLIC LIABILITY CLAIMS	-	200	200	-	-
592-542-8170	BULK SUPPLY - WATER	756,205	800,000	775,000	800,000	800,000
592-542-9300	REPAIRS & MAINTENANCE	84	500	1,000	-	-
592-542-9470	AUTO EXPENSE	84,781	105,000	125,000	149,100	149,100
592-542-9560	DUES & SUBSCRIPTIONS	715	2,000	1,000	1,800	1,800
592-542-9570	PROFESSIONAL DEVELOPMENT	933	3,000	3,000	3,000	3,000
592-542-9700	CAPITAL EXPENDITURES	-	906,200	905,200	798,000	798,000
592-542-9701	SMALL CAPITAL	4,035	5,000	5,000	-	-
<b>Totals for Dept 542-MAINS AND HYDRANTS</b>		<b>\$ 1,285,427</b>	<b>\$ 2,355,200</b>	<b>\$ 2,388,100</b>	<b>\$ 2,260,600</b>	<b>2,260,600</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS		16-17	17-18	17-18	18-19	18-19
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 543-METERS</b>						
592-543-7060	SALARIES & WAGES - PERMANENT	\$ 35,615	\$ 49,900	\$ 4,000	\$ 34,200	\$ 34,200
592-543-7090	SALARIES & WAGES - OVERTIME	236	3,300	1,000	1,200	1,200
592-543-7150	EMPLOYER SOCIAL SECURITY	2,721	3,800	500	2,600	2,600
592-543-7160	WORKERS' COMPENSATION INS.	381	700	500	600	600
592-543-7170	HEALTH CARE	8,999	9,500	5,000	9,600	9,600
592-543-7190	PENSION	4,981	6,600	600	5,800	5,800
592-543-7400	OPERATING SUPPLIES	17,087	9,000	13,500	12,000	12,000
592-543-9700	CAPITAL EXPENDITURES	-	-	-	72,000	72,000
<b>Totals for Dept 543-METERS</b>		<b>\$ 70,020</b>	<b>\$ 82,800</b>	<b>\$ 25,100</b>	<b>\$ 138,000</b>	<b>\$ 138,000</b>
<b>Dept 545-METER READING AND COLLECTING</b>						
592-545-7060	SALARIES & WAGES - PERMANENT	\$ 2,801	\$ 4,200	\$ 4,200	\$ 4,000	\$ 4,000
592-545-7090	SALARIES & WAGES - OVERTIME	-	-	100	-	-
592-545-7150	EMPLOYER SOCIAL SECURITY	215	300	300	300	300
592-545-7160	WORKERS' COMPENSATION INS.	104	200	100	200	200
592-545-7170	HEALTH CARE	1,676	2,200	2,200	1,800	1,800
592-545-7190	PENSION	228	300	300	400	400
592-545-7400	OPERATING SUPPLIES	28,545	25,000	25,000	30,000	30,000
592-545-8010	CONTRACTUAL SERVICES	41,445	48,000	45,000	45,000	45,000
592-545-9470	AUTO EXPENSE	180	300	300	200	200
<b>Totals for Dept 545-METER READING AND COLLECTING</b>		<b>\$ 75,194</b>	<b>\$ 80,500</b>	<b>\$ 77,500</b>	<b>\$ 81,900</b>	<b>\$ 81,900</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>592 WATER &amp; SEWER FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 550-SEWER EXPENDITURES</b>						
592-550-7060	SALARIES & WAGES - PERMANENT	\$ 71,030	\$ 128,000	\$ 90,000	\$ 125,300	\$ 125,300
592-550-7070	SALARIES & WAGES - PART TIME/TRMP	7,725	-	3,800	3,000	3,000
592-550-7090	SALARIES & WAGES - OVERTIME	9,845	14,000	8,000	12,000	12,000
592-550-7150	EMPLOYER SOCIAL SECURITY	6,671	15,000	9,000	9,600	9,600
592-550-7160	WORKERS' COMPENSATION INS.	1,888	3,400	2,600	3,100	3,100
592-550-7170	HEALTH CARE	39,277	45,000	49,000	42,100	42,100
592-550-7190	PENSION	6,366	12,700	12,000	14,400	14,400
592-550-7400	OPERATING SUPPLIES	27,380	35,500	36,500	33,400	33,400
592-550-8010	CONTRACTUAL SERVICES	124,148	168,500	206,600	12,800	12,800
592-550-8175	BULK SUPPLY - SEWER	672,176	700,000	775,000	775,000	775,000
592-550-9220	ELECTRIC SERVICE	22,686	27,000	27,000	24,000	24,000
592-550-9300	REPAIRS & MAINTENANCE	2,655	8,000	6,000	3,000	3,000
592-550-9470	AUTO EXPENSE	54,929	75,000	55,000	67,300	67,300
592-550-9560	DUES & SUBSCRIPTIONS	370	1,200	400	400	400
592-550-9570	PROFESSIONAL DEVELOPMENT	-	1,200	600	600	600
592-550-9700	CAPITAL EXPENDITURES	-	131,200	131,200	271,000	271,000
592-550-9701	SMALL CAPITAL	-	-	-	-	-
<b>Totals for Dept 550-SEWER EXPENDITURES</b>		<b>\$ 1,047,146</b>	<b>\$ 1,365,700</b>	<b>\$ 1,412,700</b>	<b>\$ 1,397,000</b>	<b>\$ 1,397,000</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

592 WATER & SEWER FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 560-GENERAL ADMINISTRATION</b>						
592-560-8070	GENERAL FUND FEES	\$ 205,000	\$ 245,000	\$ 245,000	\$ 250,000	\$ 250,000
592-560-9680	DEPRECIATION	463,428	425,000	475,000	500,000	500,000
592-560-9685	AMORTIZATION	9,769	10,000	10,000	10,000	10,000
592-560-9915	NET OPEB LIAB EXPENSE	1,111	35,000	5,000	5,000	5,000
592-905-9920	INTEREST ON NOTES	493	-	-	-	-
<b>Totals for Dept 560-GENERAL ADMINISTRATION</b>		<b>\$ 679,801</b>	<b>\$ 715,000</b>	<b>\$ 735,000</b>	<b>\$ 765,000</b>	<b>\$ 765,000</b>
 <b>Dept 965-TRANSFERS OUT</b>						
592-965-9950	TRANSFERS TO MERF FUND	\$68,284	\$0	\$0	\$0	\$0
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 3,273,891</b>	<b>\$ 4,661,800</b>	<b>\$ 4,700,800</b>	<b>\$ 4,701,200</b>	<b>\$ 4,701,200</b>
 <b>NET OF REVENUES/APPROPRIATIONS - FUND 592</b>						
		<b>\$ 937,430</b>	<b>\$ (435,000)</b>	<b>\$ (410,000)</b>	<b>\$ (525,000)</b>	<b>\$ (525,000)</b>

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

**DEPARTMENT: PUBLIC SAFETY**

**DEPT NO.: 347**

**DRUG SEIZURE FUND**

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

**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**265 DRUG LAW ENFORCEMENT FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b>Revenues</b>	\$ -	\$ -	\$ 69,645	\$ 50,000	\$ 69,400	\$ 50,000	\$ 50,000
<b>Expenditures</b>	-	-	103,577	29,400	39,400	16,600	16,600
<b>Revenues over (under) expenditures</b>	-	-	(33,932)	20,600	30,000	33,400	33,400
<b>Transfers in</b>	-	-	77,923	-	-	-	-
<b>Changes in fund balance</b>	-	-	43,991	20,600	30,000	33,400	33,400
<b>Beginning fund balance</b>	-	-	-	43,991	43,991	73,991	73,991
<b>Ending fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,991</u>	<u>\$ 64,591</u>	<u>\$ 73,991</u>	<u>\$ 107,391</u>	<u>\$ 107,391</u>
<b>Fund balance as a % of expenditures</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A

# CITY OF EAST GRAND RAPIDS

## DRUG LAW ENFORCEMENT FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>REVENUES</u></b>					
DRUG SEIZURE PROCEEDS	\$ 69,645	\$ 50,000	\$ 69,400	\$ 50,000	\$ 50,000
<b>TOTAL REVENUES</b>	<b>69,645</b>	<b>50,000</b>	<b>69,400</b>	<b>50,000</b>	<b>50,000</b>
<b><u>EXPENDITURES</u></b>					
CAPITAL EXPENDITURES	98,930	23,000	33,000	14,400	14,400
SMALL CAPITAL EXP	4,647	6,400	6,400	2,200	2,200
<b>TOTAL EXPENDITURES</b>	<b>103,577</b>	<b>29,400</b>	<b>39,400</b>	<b>16,600</b>	<b>16,600</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(33,932)</b>	<b>20,600</b>	<b>30,000</b>	<b>33,400</b>	<b>33,400</b>
TRANSFERS FROM OTHER FUNDS	77,923	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>43,991</b>	<b>20,600</b>	<b>30,000</b>	<b>33,400</b>	<b>33,400</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>43,991</b>	<b>43,991</b>	<b>73,991</b>	<b>73,991</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 43,991</b>	<b>\$ 64,591</b>	<b>\$ 73,991</b>	<b>\$ 107,391</b>	<b>\$ 107,391</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>265 DRUG LAW ENFORCEMENT FUND REVENUES</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>OTHER REVENUE</b>						
265-000-6720	DRUG SEIZURE PROCEEDS	\$ 69,645	\$ 50,000	\$ 69,400	\$ 50,000	\$ 50,000
<b>Totals for OTHER REVENUE</b>		<b>\$ 69,645</b>	<b>\$ 50,000</b>	<b>\$ 69,400</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Dept 930-OPERATING TRANSFERS IN</b>						
265-930-6900	TRANS FROM GENERAL FUND	\$ 77,923	\$ -	\$ -	\$ -	\$ -
<b>Totals for Dept 930-OPERATING TRANSFERS IN</b>		<b>\$ 77,923</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 147,568</b>	<b>\$ 50,000</b>	<b>\$ 69,400</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

<b>265 DRUG LAW ENFORCEMENT FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 347- DRUG SEIZURE</b>						
265-347-9700	CAPITAL EXPENDITURES	\$ 98,930	\$ 23,000	\$ 33,000	\$ 14,400	\$ 14,400
265-347-9701	SMALL CAPITAL EXP	4,647	6,400	6,400	2,200	2,200
<b>Dept 347- DRUG SEIZURE</b>		<b>\$ 103,577</b>	<b>\$ 29,400</b>	<b>\$ 39,400</b>	<b>\$ 16,600</b>	<b>\$ 16,600</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 103,577</b>	<b>\$ 29,400</b>	<b>\$ 39,400</b>	<b>\$ 16,600</b>	<b>\$ 16,600</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 204</b>		<b>\$ 43,991</b>	<b>\$ 20,600</b>	<b>\$ 30,000</b>	<b>\$ 33,400</b>	<b>\$ 33,400</b>
<b>BEGINNING FUND BALANCE</b>		<b>-</b>	<b>43,991</b>	<b>43,991</b>	<b>73,991</b>	<b>73,991</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 43,991</b>	<b>\$ 64,591</b>	<b>\$ 73,991</b>	<b>\$ 107,391</b>	<b>\$ 107,391</b>

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

**FUND: WEALTHY POOL DEBT SERVICE**

**FUND NO.: 305**

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

Budget Issues: Although the millage rate has not been officially calculated for 2018/2019, the estimated levy for the bond payments will be 0.2137 mills. The bond will be paid off in 2022.



**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**305 WEALTHY POOL DEBT SERVICE FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b>Revenues</b>	\$ 131,724	\$ 129,533	\$ 137,192	\$ 140,900	\$ 140,900	\$ 145,400	\$ 145,400
<b>Expenditures</b>	<u>131,670</u>	<u>131,485</u>	<u>137,298</u>	<u>140,900</u>	<u>140,900</u>	<u>145,400</u>	<u>145,400</u>
<b>Revenues over (under) expenditures</b>	54	(1,952)	(106)	-	-	-	-
<b>Beginning fund balance</b>	<u>4,118</u>	<u>4,172</u>	<u>2,220</u>	<u>2,114</u>	<u>2,114</u>	<u>2,114</u>	<u>2,114</u>
<b>Ending fund balance</b>	<u><b>\$ 4,172</b></u>	<u><b>\$ 2,220</b></u>	<u><b>\$ 2,114</b></u>	<u><b>\$ 2,114</b></u>	<u><b>\$ 2,114</b></u>	<u><b>\$ 2,114</b></u>	<u><b>\$ 2,114</b></u>
<b>Fund balance as a % of expenditures</b>	3.17%	1.69%	1.54%	1.50%	1.50%	1.45%	1.45%

# CITY OF EAST GRAND RAPIDS

## WEALTHY POOL DEBT SERVICE FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>REVENUES</u></b>					
CITY TAXES AND PENALTIES	\$ 137,192	\$ 140,900	\$ 140,900	\$ 145,400	\$ 145,400
<b>TOTAL REVENUES</b>	<b>137,192</b>	<b>140,900</b>	<b>140,900</b>	<b>145,400</b>	<b>145,400</b>
<b><u>EXPENDITURES</u></b>					
DEBT SERVICE	137,298	140,900	140,900	145,400	145,400
<b>TOTAL EXPENDITURES</b>	<b>137,298</b>	<b>140,900</b>	<b>140,900</b>	<b>145,400</b>	<b>145,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(106)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,220</b>	<b>2,114</b>	<b>2,114</b>	<b>2,114</b>	<b>2,114</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,114</b>	<b>\$ 2,114</b>	<b>\$ 2,114</b>	<b>\$ 2,114</b>	<b>\$ 2,114</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

305 WEALTHY DEBT SERVICE FUND REVENUES		16-17	17-18	17-18	18-19	18-19
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>CITY TAXES &amp; PENALTIES</b>						
305-000-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 136,921	\$ 140,700	\$ 140,700	\$ 145,200	\$ 145,200
305-000-4450	INTEREST & PENALTIES ON TAXES	271	200	200	200	200
<b>Totals for CITY TAXES &amp; PENALTIES</b>		<b>\$ 137,192</b>	<b>\$ 140,900</b>	<b>\$ 140,900</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 137,192</b>	<b>\$ 140,900</b>	<b>\$ 140,900</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>

305 WEALTHY DEBT SERVICE FUND APPROPRIATIONS		16-17	17-18	17-18	18-19	18-19
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 905-DEBT SERVICE</b>						
305-905-9910	REDEMPTION OF NOTES PAYABLE	\$ 121,000	\$ 127,000	\$ 127,000	\$ 134,000	\$ 134,000
305-905-9920	INTEREST ON NOTES	16,298	13,900	13,900	11,400	11,400
<b>Totals for Dept 905-DEBT SERVICE</b>		<b>\$ 137,298</b>	<b>\$ 140,900</b>	<b>\$ 140,900</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 137,298</b>	<b>\$ 140,900</b>	<b>\$ 140,900</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 305</b>	<b>\$ (106)</b>	<b>\$ -</b>				
<b>BEGINNING FUND BALANCE</b>	<b>2,220</b>	<b>2,114</b>	<b>2,114</b>	<b>2,114</b>	<b>2,114</b>	<b>2,114</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,114</b>					

## CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

### **FUND: STREETScape DEBT SERVICE**

**FUND NO.: 362**

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



Department: Streetscape Debt Service

Fund No.: 362

**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**362 STREETSCAPE DEBT SERVICE FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>
<b>Revenues</b>	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	<u>1,528,070</u>	<u>260,405</u>	<u>259,238</u>	<u>262,000</u>	<u>262,000</u>	<u>263,400</u>
<b>Revenues over (under) expenditures</b>	(278,070)	(260,405)	(259,238)	(262,000)	(262,000)	(263,400)
<b>Transfers in</b>	<u>278,070</u>	<u>260,405</u>	<u>259,238</u>	<u>262,000</u>	<u>262,000</u>	<u>263,400</u>
<b>Changes in fund balance</b>	-	-	-	-	-	-
<b>Beginning fund balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending fund balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Fund balance as a % of expenditures</b>	N/A	N/A	N/A	N/A	N/A	N/A

# CITY OF EAST GRAND RAPIDS

## STREETSCAPE DEBT SERVICE BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.
<b><u>REVENUES</u></b>				
OTHER	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>				
DEBT SERVICE	259,238	262,000	262,000	263,400
<b>TOTAL EXPENDITURES</b>	<b>259,238</b>	<b>262,000</b>	<b>262,000</b>	<b>263,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(259,238)</b>	<b>(262,000)</b>	<b>(262,000)</b>	<b>(263,400)</b>
TRANSFERS FROM OTHER FUNDS	259,238	262,000	262,000	263,400
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>362 STREETSCAPE DEBT SERVICE FUND REVENUES</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 930-OPERATING TRANSFERS IN</b>						
362-930-6900	TRANS FROM MAJOR STREET FUND	\$ 259,238	\$ 262,000	\$ 262,000	\$ 263,400	\$ 263,400
<b>Totals for Dept 930-OPERATING TRANSFERS IN</b>		<b>\$ 259,238</b>	<b>\$ 262,000</b>	<b>\$ 262,000</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 259,238</b>	<b>\$ 262,000</b>	<b>\$ 262,000</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>

<b>362 STREETSCAPE DEBT SERVICE FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 905-DEBT SERVICE</b>						
362-905-9910	REDEMPTION OF NOTES PAYABLE	\$ 245,000	\$ 250,000	\$ 250,000	\$ 255,000	\$ 255,000
360-905-9920	INTEREST ON NOTES	14,238	11,700	11,700	8,400	8,400
362-905-9930	PAYING AGENT FEES	-	300	300	-	-
<b>Totals for Dept 905-DEBT SERVICE</b>		<b>\$ 259,238</b>	<b>\$ 262,000</b>	<b>\$ 262,000</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 259,238</b>	<b>\$ 262,000</b>	<b>\$ 262,000</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>

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

## CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

### **FUND: MUNICIPAL COMPLEX DEBT SERVICE**

**FUND NO.: 372**

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

Although the millage rate has not been officially calculated for 2018/2019, the estimated levy for the bond payments will be 0.7615 mills. The bond will be paid off in 2033.



Department: Municipal Complex Debt Service

Fund No.: 372

**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**372 MUNICIPAL COMPLEX DEBT SERVICE FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>
<b>Revenues</b>	\$ 441,461	\$ 462,412	\$ 490,050	\$ 512,600	\$ 512,600	\$ 523,700
<b>Expenditures</b>	<u>442,050</u>	<u>477,850</u>	<u>487,850</u>	<u>512,600</u>	<u>512,600</u>	<u>523,700</u>
<b>Revenues over (under) expenditures</b>	(589)	(15,438)	2,200	-	-	-
<b>Beginning fund balance</b>	<u>18,166</u>	<u>17,577</u>	<u>2,139</u>	<u>4,339</u>	<u>4,339</u>	<u>4,339</u>
<b>Ending fund balance</b>	<u><u>\$ 17,577</u></u>	<u><u>\$ 2,139</u></u>	<u><u>\$ 4,339</u></u>	<u><u>\$ 4,339</u></u>	<u><u>\$ 4,339</u></u>	<u><u>\$ 4,339</u></u>
<b>Fund balance as a % of expenditures</b>	3.98%	0.45%	0.89%	0.85%	0.85%	0.83%

# CITY OF EAST GRAND RAPIDS

## MUNICIPAL COMPLEX DEBT SERVICE BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b>REVENUES</b>					
CITY TAXES AND PENALTIES	\$ 489,082	\$ 511,800	\$ 511,800	\$ 522,900	\$ 522,900
INTEREST AND PENALTIES ON TAXES	968	800	800	800	800
<b>TOTAL REVENUES</b>	<b>490,050</b>	<b>512,600</b>	<b>512,600</b>	<b>523,700</b>	<b>523,700</b>
<b>EXPENDITURES</b>					
DEBT SERVICE	487,850	512,600	512,600	523,700	523,700
<b>TOTAL EXPENDITURES</b>	<b>487,850</b>	<b>512,600</b>	<b>512,600</b>	<b>523,700</b>	<b>523,700</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,139</b>	<b>4,339</b>	<b>4,339</b>	<b>4,339</b>	<b>4,339</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,339</b>	<b>\$ 4,339</b>	<b>\$ 4,339</b>	<b>\$ 4,339</b>	<b>\$ 4,339</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

372 MUNICIPAL COMPLEX DEBT SERVICE FUND REVENUES		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>CITY TAXES &amp; PENALTIES</b>						
372-000-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 489,082	\$ 511,800	\$ 511,800	\$ 522,900	\$ 522,900
372-000-4450	INTEREST & PENALTIES ON TAXES	968	800	800	800	800
<b>Totals for CITY TAXES &amp; PENALTIES</b>		<b>\$ 490,050</b>	<b>\$ 512,600</b>	<b>\$ 512,600</b>	<b>\$ 523,700</b>	<b>\$ 523,700</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 490,050</b>	<b>\$ 512,600</b>	<b>\$ 512,600</b>	<b>\$ 523,700</b>	<b>\$ 523,700</b>

372 MUNICIPAL COMPLEX DEBT SERVICE FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 905-DEBT SERVICE</b>						
372-905-9910	REDEMPTION OF NOTES PAYABLE	\$ 265,000	\$ 295,000	\$ 295,000	\$ 315,000	\$ 315,000
372-905-9920	INTEREST ON NOTES	222,350	217,100	217,100	208,200	208,200
372-905-9930	PAYING AGENT FEES	500	500	500	500	500
<b>Totals for Dept 905-DEBT SERVICE</b>		<b>\$ 487,850</b>	<b>\$ 512,600</b>	<b>\$ 512,600</b>	<b>\$ 523,700</b>	<b>\$ 523,700</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 487,850</b>	<b>\$ 512,600</b>	<b>\$ 512,600</b>	<b>\$ 523,700</b>	<b>\$ 523,700</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 372</b>	\$ 2,200	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>	2,139	4,339	4,339	4,339	4,339
<b>ENDING FUND BALANCE</b>	<b>\$ 4,339</b>				

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

**FUND: HEALTH CARE**

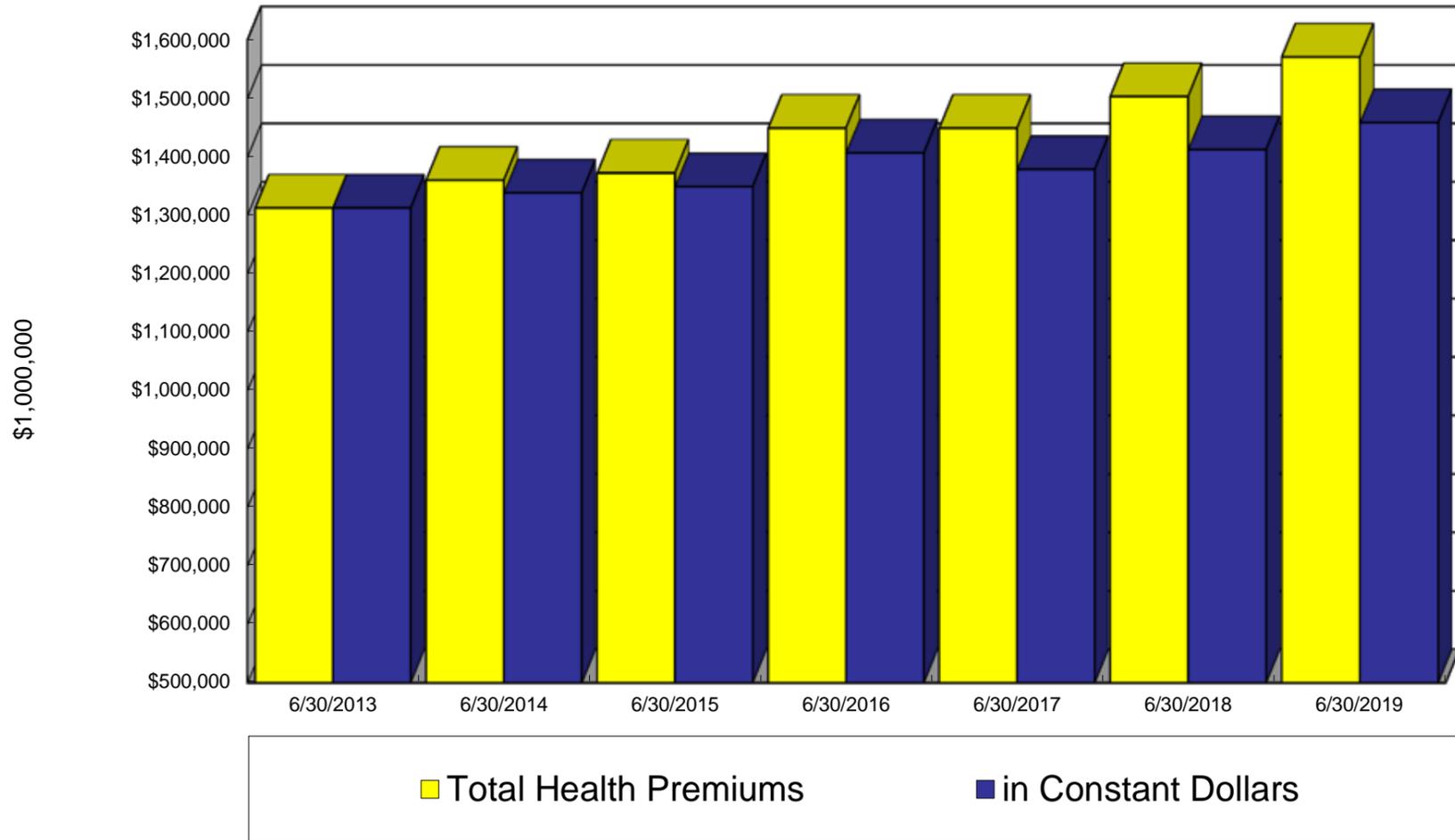
**FUND NO.: 677**



Budget Issues: The total Health Care Fund expenditure budget is \$1,866,500 which is \$55,200 more than last fiscal year.

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

## Health Care Premiums Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Health Care Premiums	\$1,312,159	\$1,359,815	\$1,372,147	\$1,448,853	\$1,448,853	\$1,503,000	\$1,570,600
Health Care Premiums in Constant Dollars	\$1,312,159	\$1,338,108	\$1,348,669	\$1,406,596	\$1,378,121	\$1,412,386	\$1,458,326

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

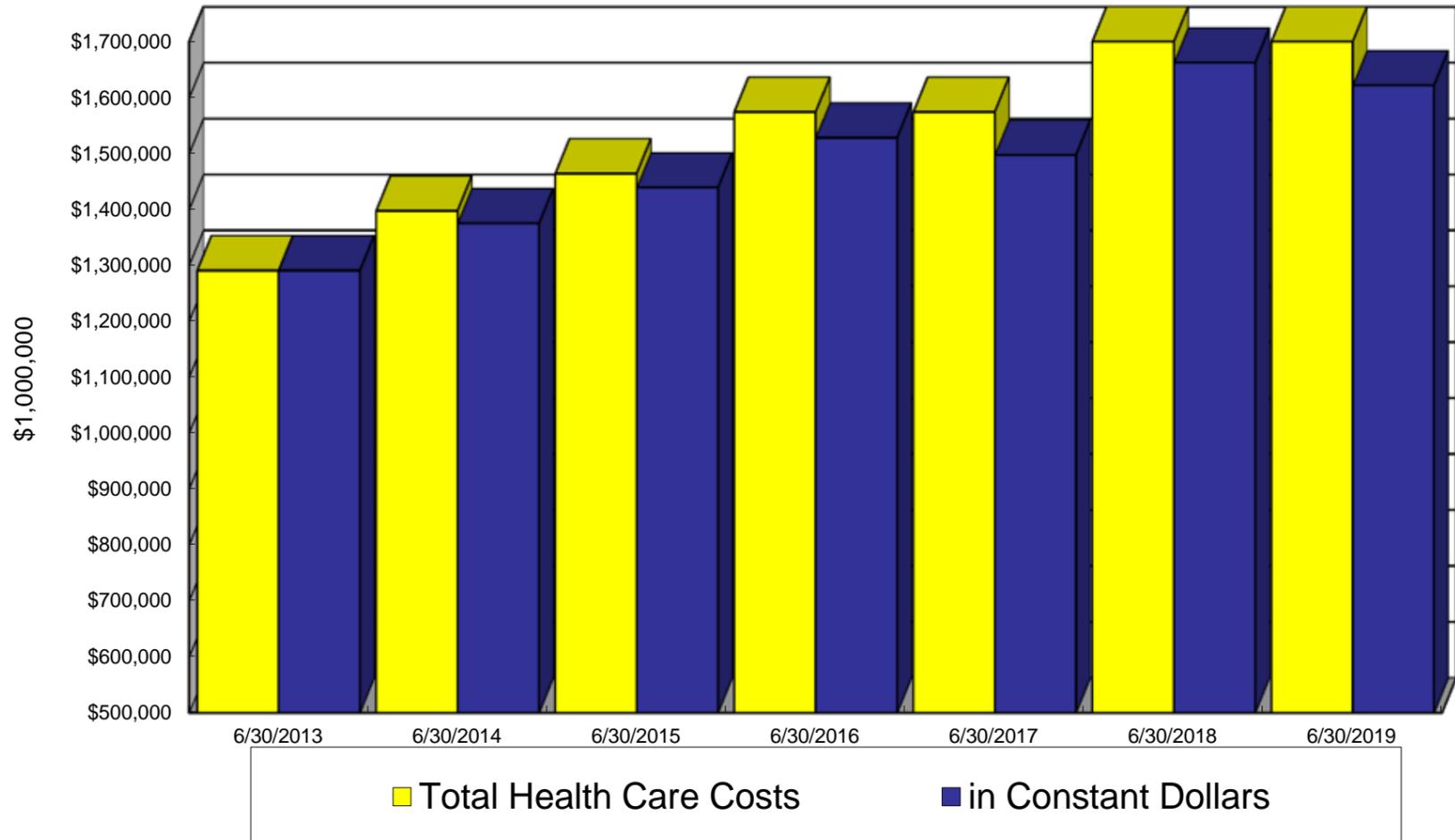
**Formula:** Health care premiums include payments charged to all other funds.

**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 2018 & 2019).

## Health Care Expenses Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Health Care Expenses	\$1,290,392	\$1,397,073	\$1,463,857	\$1,573,997	\$1,574,000	\$1,769,000	\$1,746,500
Health Care Expenses in Constant Dollars	\$1,290,392	\$1,374,771	\$1,438,809	\$1,528,090	\$1,497,158	\$1,662,349	\$1,621,652

**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 2018 & 2019).

**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**677 HEALTH CARE FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b>Revenues</b>	\$ 1,591,868	\$ 1,559,960	\$ 1,771,326	\$ 1,736,300	\$ 1,739,000	\$ 1,781,500	\$ 1,781,500
<b>Expenses</b>	<u>1,521,919</u>	<u>1,555,090</u>	<u>1,687,534</u>	<u>1,811,300</u>	<u>1,914,000</u>	<u>1,866,500</u>	<u>1,866,500</u>
<b>Changes in net position</b>	69,949	4,870	83,792	(75,000)	(175,000)	(85,000)	(85,000)
<b>Beginning net position</b>	<u>359,560</u>	<u>429,509</u>	<u>434,379</u>	<u>518,171</u>	<u>518,171</u>	<u>343,171</u>	<u>343,171</u>
<b>Ending net position</b>	<u><b>\$ 429,509</b></u>	<u><b>\$ 434,379</b></u>	<u><b>\$ 518,171</b></u>	<u><b>\$ 443,171</b></u>	<u><b>\$ 343,171</b></u>	<u><b>\$ 258,171</b></u>	<u><b>\$ 258,171</b></u>
<b>Net position as a % of expenditures</b>	28.22%	30.41%	30.71%	24.47%	17.93%	13.83%	13.83%

# CITY OF EAST GRAND RAPIDS

## HEALTH CARE FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.	2018/19 Approved
<b><u>REVENUES</u></b>					
INTEREST AND RENTS	\$ 3,077	\$ 1,000	\$ 6,000	\$ 3,900	\$ 3,900
OTHER REVENUE	319,396	202,000	230,000	207,000	207,000
CONTRIBUTIONS FROM OTHER FUNDS	1,448,853	1,533,300	1,503,000	1,570,600	1,570,600
<b>TOTAL REVENUES</b>	<b>1,771,326</b>	<b>1,736,300</b>	<b>1,739,000</b>	<b>\$1,781,500</b>	<b>\$1,781,500</b>
<b><u>EXPENSES</u></b>					
HEALTH CARE ADMINISTRATION	1,612,503	1,711,300	1,814,000	1,791,500	1,791,500
OTHER POST EMPLOYMENT BENEFITS	75,031	100,000	100,000	75,000	75,000
<b>TOTAL EXPENSES</b>	<b>1,687,534</b>	<b>1,811,300</b>	<b>1,914,000</b>	<b>1,866,500</b>	<b>1,866,500</b>
<b>NET CHANGE IN NET POSITION</b>	<b>83,792</b>	<b>(75,000)</b>	<b>(175,000)</b>	<b>(85,000)</b>	<b>(85,000)</b>
<b>BEGINNING NET POSITION</b>	<b>434,379</b>	<b>518,171</b>	<b>518,171</b>	<b>343,171</b>	<b>343,171</b>
<b>ENDING NET POSITION</b>	<b>\$ 518,171</b>	<b>\$ 443,171</b>	<b>\$ 343,171</b>	<b>\$ 258,171</b>	<b>\$ 258,171</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>677 HEALTH CARE FUND REVENUES</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>INTEREST AND RENTS</b>						
677-000-6650	INTEREST ON INVESTMENTS	\$ 3,077	\$ 1,000	\$ 6,000	\$ 3,900	\$ 3,900
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 3,077</b>	<b>\$ 1,000</b>	<b>\$ 6,000</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>
<b>OTHER REVENUE</b>						
677-000-6540	MISCELLANEOUS REVENUE	\$ 9,848	\$ 12,000	\$ 10,000	\$ 12,000	\$ 12,000
677-000-6780	HEALTH INSURANCE REIMBURSEMENT	271,045	150,000	175,000	150,000	150,000
677-000-6830	EMPLOYEE PREMIUM CONTRIBUTIONS	38,503	40,000	45,000	45,000	45,000
<b>Totals for OTHER REVENUE</b>		<b>\$ 319,396</b>	<b>\$ 202,000</b>	<b>\$ 230,000</b>	<b>\$ 207,000</b>	<b>\$ 207,000</b>
<b>CONTRIBUTIONS FROM OTHER SOURCES</b>						
677-000-6830	CONTRIBUTION FROM OTHER FUNDS	\$ 1,448,853	\$ 1,533,300	\$ 1,503,000	\$ 1,570,600	\$ 1,570,600
<b>Totals for CONTRIBUTIONS FROM OTHER SOURCES</b>		<b>\$ 1,448,853</b>	<b>\$ 1,533,300</b>	<b>\$ 1,503,000</b>	<b>\$ 1,570,600</b>	<b>\$ 1,570,600</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 1,771,326</b>	<b>\$ 1,736,300</b>	<b>\$ 1,739,000</b>	<b>\$ 1,781,500</b>	<b>\$ 1,781,500</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

<b>677 HEALTH CARE FUND APPROPRIATIONS</b>		<b>16-17 ACTUAL</b>	<b>17-18 ORIGINAL BUDGET</b>	<b>17-18 PROPOSED AMENDED BUDGET</b>	<b>18-19 MANAGER RECOMMENDED BUDGET</b>	<b>18-19 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 852-HEALTH CARE ADMINISTRATION</b>						
677-852-8010	CONTRACTUAL SERVICES	\$ 4,200	\$ -	\$ 4,300	\$ -	\$ -
677-852-8290	MEDICAL, DENTAL, FLEX ADM FEES	30,155	35,000	35,000	35,000	35,000
677-852-8300	RE-INSURANCE PREMIUMS	358,391	400,000	510,000	400,000	400,000
677-852-8310	LIFE AND AD&D INS. PREMIUM	17,501	20,000	20,000	20,000	20,000
677-852-8340	MEDICAL CLAIMS EXPENSE- HRA	1,098,886	1,151,300	1,139,700	1,231,500	1,231,500
677-852-8350	EMPLOYEE DENTAL CLAIMS	89,719	90,000	90,000	90,000	90,000
677-852-8370	LTD INSURANCE PREMIUMS	13,651	15,000	15,000	15,000	15,000
<b>Totals for Dept 852-HEALTH CARE ADMINISTRATION</b>		<b>\$ 1,612,503</b>	<b>\$ 1,711,300</b>	<b>\$ 1,814,000</b>	<b>\$ 1,791,500</b>	<b>\$ 1,791,500</b>
<b>Dept 965-TRANSFERS TO OTHER FUNDS</b>						
677-965-9950	TRANSFER TO OPEB TRUST	\$ 75,031	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000
<b>Totals for Dept 965-TRANSFERS TO OTHER FUNDS</b>		<b>\$ 75,031</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,687,534</b>	<b>\$ 1,811,300</b>	<b>\$ 1,914,000</b>	<b>\$ 1,866,500</b>	<b>\$ 1,866,500</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 677</b>		<b>\$ 83,792</b>	<b>\$ (75,000)</b>	<b>\$ (175,000)</b>	<b>\$ (85,000)</b>	<b>\$ (85,000)</b>
<b>BEGINNING FUND BALANCE</b>		<b>434,379</b>	<b>518,171</b>	<b>518,171</b>	<b>343,171</b>	<b>343,171</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 518,171</b>	<b>\$ 443,171</b>	<b>\$ 343,171</b>	<b>\$ 258,171</b>	<b>\$ 258,171</b>

**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 40% funded as of 06/30/2017.

**FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY**

**736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND**

<b>Account Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b>Revenues</b>	\$ 53,881	\$ 69,087	\$ 200,756	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Expenses</b>	<u>60,028</u>	<u>57,398</u>	<u>121,156</u>	<u>75,000</u>	<u>325,000</u>	<u>75,000</u>	<u>75,000</u>
<b>Changes in net position</b>	(6,147)	11,689	79,600	100,000	(125,000)	125,000	125,000
<b>Beginning net assets</b>	<u>1,210,426</u>	<u>1,204,279</u>	<u>1,215,968</u>	<u>1,295,568</u>	<u>1,295,568</u>	<u>1,170,568</u>	<u>1,170,568</u>
<b>Ending net assets</b>	<u><b>\$ 1,204,279</b></u>	<u><b>\$ 1,215,968</b></u>	<u><b>\$ 1,295,568</b></u>	<u><b>\$ 1,395,568</b></u>	<u><b>\$ 1,170,568</b></u>	<u><b>\$ 1,295,568</b></u>	<u><b>\$ 1,295,568</b></u>
<b>Net assets as a % of expenditures</b>	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**

	<b>2016/17 Actual</b>	<b>2017/18 Original</b>	<b>2017/18 Amended</b>	<b>2018/19 CM Rec.</b>	<b>2018/19 Approved</b>
<b><u>REVENUES</u></b>					
INTEREST AND RENTS	\$ 83,056	\$ 50,000	\$ 75,000	\$ 100,000	\$ 100,000
OTHER REVENUE	42,669	25,000	25,000	25,000	25,000
CONTRIBUTIONS FROM OTHER FUNDS	75,031	100,000	100,000	75,000	75,000
<b>TOTAL REVENUES</b>	<b><u>200,756</u></b>	<b><u>175,000</u></b>	<b><u>200,000</u></b>	<b><u>200,000</u></b>	<b><u>200,000</u></b>
<b><u>EXPENSES</u></b>					
GENERAL ADMINISTRATION	121,156	75,000	325,000	75,000	75,000
<b>TOTAL EXPENSES</b>	<b><u>121,156</u></b>	<b><u>75,000</u></b>	<b><u>325,000</u></b>	<b><u>75,000</u></b>	<b><u>75,000</u></b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>79,600</b>	<b>100,000</b>	<b>(125,000)</b>	<b>125,000</b>	<b>125,000</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>1,215,968</u></b>	<b><u>1,295,568</u></b>	<b><u>1,295,568</u></b>	<b><u>1,170,568</u></b>	<b><u>1,170,568</u></b>
<b>ENDING FUND BALANCE</b>	<b><u><u>\$ 1,295,568</u></u></b>	<b><u><u>\$ 1,395,568</u></u></b>	<b><u><u>\$ 1,170,568</u></u></b>	<b><u><u>\$ 1,295,568</u></u></b>	<b><u><u>\$ 1,295,568</u></u></b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

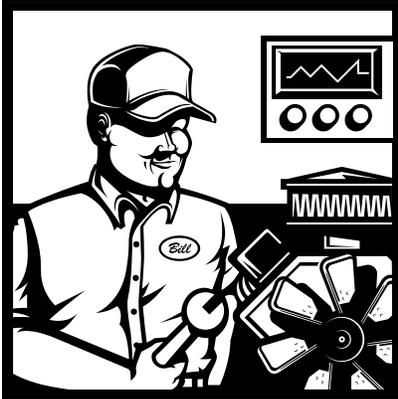
736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND REVENUES		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>INTEREST AND RENTS</b>						
736-000-6650	INTEREST ON INVESTMENTS	\$ 83,056	\$ 50,000	\$ 75,000	\$ 100,000	\$ 100,000
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 83,056</b>	<b>\$ 50,000</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>OTHER REVENUE</b>						
736-000-6780	HEALTH INSURANCE REIMBURSEMENT	\$ 18,348	\$ -	\$ -	\$ -	\$ -
736-000-6830	OTHER CONTRIBUTIONS	24,321	25,000	25,000	25,000	25,000
<b>Totals for OTHER REVENUE</b>		<b>\$ 42,669</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>CONTRIBUTIONS FROM OTHER SOURCES</b>						
736-000-6830	CONTRIBUTIONS FROM OTHER FUND	\$ 75,031	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000
<b>Totals for CONTRIBUTIONS FROM OTHER SOURCES</b>		<b>\$ 75,031</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 200,756</b>	<b>\$ 175,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>

736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 560-GENERAL ADMINISTRATION</b>						
736-560-8300	RE-INSURANCE PREMIUMS	\$ 26,946	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
736-560-8340	MEDICAL CLAIMS	94,210	50,000	300,000	50,000	50,000
<b>Totals for Dept 560-GENERAL ADMINISTRATION</b>		<b>\$ 121,156</b>	<b>\$ 75,000</b>	<b>\$ 325,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 121,156</b>	<b>\$ 75,000</b>	<b>\$ 325,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 736</b>		<b>\$ 79,600</b>	<b>\$ 100,000</b>	<b>\$ (125,000)</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>
<b>BEGINNING NET POSITION</b>		<b>1,215,968</b>	<b>1,215,968</b>	<b>1,215,968</b>	<b>1,090,968</b>	<b>1,090,968</b>
<b>ENDING NET POSITION</b>		<b>\$ 1,295,568</b>	<b>\$ 1,315,968</b>	<b>\$ 1,090,968</b>	<b>\$ 1,215,968</b>	<b>\$ 1,215,968</b>

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

**FUND: MERF**

**FUND NO.: 692**

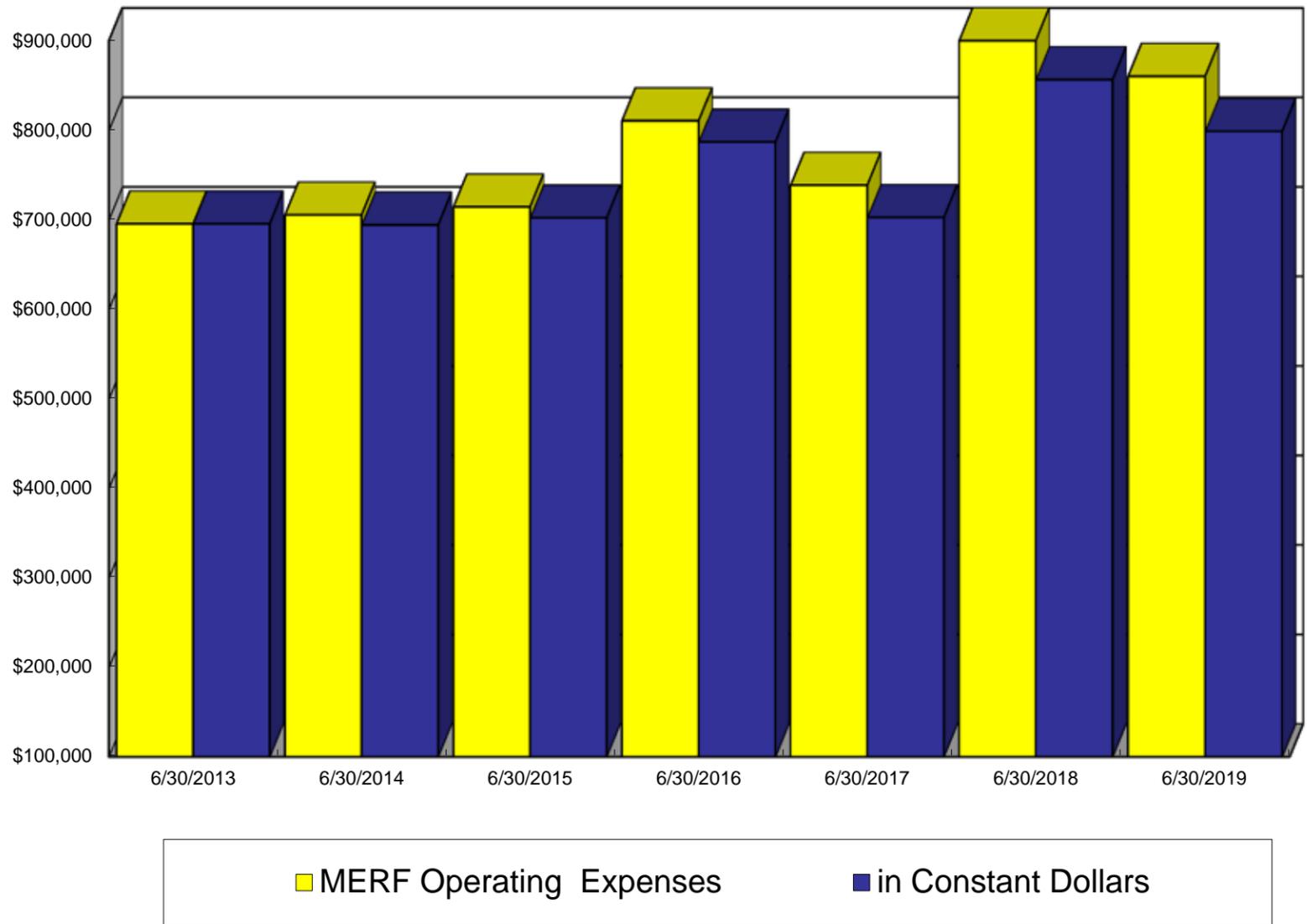


Budget Issues: Budgeted revenues in the MERF fund are \$836,200 which is similar to last fiscal year.

Budgeted expenses in the MERF fund are \$1,066,200 which is \$401,700 less than last fiscal year. The decrease is due to more capital requests in the previous fiscal year.

The ending cash balance is projected to be \$413,000 at June 30, 2019.

## MERF Operating Expenses Motor Equipment Revolving Fund



Fiscal Year Ended	Audit 6/30/2013	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Audit 6/30/2017	Proposed 6/30/2018	Budget 6/30/2019
MERF Operating Expenses	\$695,338	\$705,310	\$714,320	\$810,540	\$738,549	\$911,400	\$860,200
MERF Operating Expenses in Constant Dollars	\$695,338	\$694,051	\$702,098	\$786,900	\$702,493	\$856,453	\$798,709

**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 2018 & 2019).

## FY 2018/19 BUDGET & ACTUAL HISTORICAL SUMMARY

### 692 MOTOR EQUIPMENT REVOLVING FUND

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.
<b>Revenues</b>	\$ 786,599	\$ 670,625	\$ 701,200	\$ 743,000	\$ 778,100	\$ 836,200
<b>Expenses</b>	<u>714,320</u>	<u>738,549</u>	<u>810,600</u>	<u>1,467,900</u>	<u>1,582,400</u>	<u>1,066,200</u>
<b>Revenues over (under) expenses</b>	72,279	(67,924)	(109,400)	(724,900)	(804,300)	(230,000)
<b>Transfers in</b>	<u>-</u>	<u>-</u>	<u>168,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transaction included (excluded) above</b>						
<b>Depreciation/amortization</b>	285,005	330,305	413,800	340,000	430,000	415,000
<b>Capital asset purchases</b>	(524,930)	(305,768)	(705,626)	-	-	-
<b>Change in Operating Assets &amp; Liab</b>	<u>37,439</u>	<u>50,534</u>	<u>(87,128)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other transactions</b>	<u>(202,486)</u>	<u>75,071</u>	<u>(378,954)</u>	<u>340,000</u>	<u>430,000</u>	<u>415,000</u>
<b>Changes in cash &amp; investments</b>	(130,207)	7,146	(320,254)	(384,900)	(374,300)	185,000
<b>Beginning cash &amp; investments</b>	<u>1,001,289</u>	<u>871,082</u>	<u>878,228</u>	<u>557,974</u>	<u>557,974</u>	<u>183,674</u>
<b>Ending cash &amp; investments (estimated)</b>	<u><b>\$ 871,082</b></u>	<u><b>\$ 878,228</b></u>	<u><b>\$ 557,974</b></u>	<u><b>\$ 173,074</b></u>	<u><b>\$ 183,674</b></u>	<u><b>\$ 368,674</b></u>
<b>Cash and investment as a % of expenses</b>	121.95%	118.91%	68.83%	11.79%	11.61%	34.58%

# CITY OF EAST GRAND RAPIDS

## MOTOR EQUIPMENT REPLACEMENT FUND BUDGETARY SUMMARY

	2016/17 Actual	2017/18 Original	2017/18 Amended	2018/19 CM Rec.
<b><u>REVENUES</u></b>				
INTEREST AND RENTS	\$ 678,700	\$ 743,000	\$ 724,200	\$ 813,000
OTHER REVENUE	22,500	-	53,900	23,200
<b>TOTAL REVENUES</b>	<b>701,200</b>	<b>743,000</b>	<b>778,100</b>	<b>836,200</b>
<b>EXPENSES</b>				
MOTOR EQUIPMENT EXPENDITURES	810,600	1,467,900	1,582,400	1,066,200
<b>TOTAL EXPENSES</b>	<b>810,600</b>	<b>1,467,900</b>	<b>1,582,400</b>	<b>1,066,200</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>(109,400)</b>	<b>(724,900)</b>	<b>(804,300)</b>	<b>(230,000)</b>
TRANSFERS FROM OTHER FUNDS	168,100	-	-	-
<b>NET CHANGE IN NET POSITION</b>	<b>58,700</b>	<b>(724,900)</b>	<b>(804,300)</b>	<b>(230,000)</b>
<b>TRANSACTIONS INCLUDED (EXCLUDED) ABOVE</b>				
DEPRECIATION/AMORTIZATION	413,800	340,000	430,000	415,000
CAPITAL ASSET PURCHASES	(705,626)	-	-	-
CHANGE IN OPERATING ASSETS & LIAB.	(87,128)	(87,128)	-	-
<b>TOTAL OTHER TRANSACTIONS</b>	<b>(378,954)</b>	<b>252,872</b>	<b>430,000</b>	<b>415,000</b>
<b>CHANGE IN CASH &amp; INVESTMENTS</b>	<b>(320,254)</b>	<b>(472,028)</b>	<b>(374,300)</b>	<b>185,000</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b>878,228</b>	<b>557,974</b>	<b>557,974</b>	<b>183,674</b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b>\$ 557,974</b>	<b>\$ 85,946</b>	<b>\$ 183,674</b>	<b>\$ 368,674</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

692 MOTOR EQUIPMENT REVOLVING FUND (MERF) REVENUES		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>INTEREST AND RENTS</b>						
692-000-6650	INTEREST ON INVESTMENTS	\$ 3,100	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000
692-000-6670	RENTAL INCOME - VARIABLE	625,700	741,500	722,700	810,000	810,000
692-000-6730	SALE OF CAPITAL ASSETS	49,900	-	-	-	-
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 678,700</b>	<b>\$ 743,000</b>	<b>\$ 724,200</b>	<b>\$ 813,000</b>	<b>\$ 813,000</b>
<b>OTHER REVENUE</b>						
692-000-6540	MISCELLANEOUS REVENUE	\$ 22,500	\$ -	\$ 53,900	\$ 23,200	\$ 23,200
<b>Totals for OTHER REVENUE</b>		<b>\$ 22,500</b>	<b>\$ -</b>	<b>\$ 53,900</b>	<b>\$ 23,200</b>	<b>\$ 23,200</b>
<b>Dept 930-TRANSFERS IN</b>						
692-930-6900	TRANSFERS IN FROM WATER/SEWER FUND	\$ 68,300	\$ -	\$ -	\$ -	\$ -
692-930-6900	TRANSFERS INCOME-FROM CAPITAL ASSET PURCHASES	99,800	-	59,300	-	-
<b>Totals for Dept 930-TRANSFERS IN</b>		<b>\$ 168,100</b>	<b>\$ -</b>	<b>\$ 59,300</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 869,300</b>	<b>\$ 743,000</b>	<b>\$ 837,400</b>	<b>\$ 836,200</b>	<b>\$ 836,200</b>

**CITY OF EAST GRAND RAPIDS  
FY 2018-19 BUDGET**

692 MOTOR EQUIPMENT REVOLVING FUND (MERF) APPROPRIATIONS		16-17 ACTUAL	17-18 ORIGINAL BUDGET	17-18 PROPOSED AMENDED BUDGET	18-19 MANAGER RECOMMENDED BUDGET	18-19 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 570-MOTOR EQUIPMENT EXPENDITURES</b>						
692-570-7060	SALARIES & WAGES - PERMANENT	\$ 99,500	\$ 87,700	\$ 99,700	\$ 84,100	\$ 84,100
692-570-7090	SALARIES & WAGES - OVERTIME	1,400	3,000	3,000	-	-
692-570-7150	EMPLOYER SOCIAL SECURITY	7,500	6,700	6,700	6,400	6,400
692-570-7160	WORKERS' COMPENSATION INS.	2,300	4,300	3,200	3,800	3,800
692-570-7170	HEALTH CARE	50,100	52,700	48,700	53,700	53,700
692-570-7190	PENSION	8,100	6,800	6,800	8,800	8,800
692-570-7510	OP. SUP - TIRES	5,900	13,000	11,000	13,000	13,000
692-570-7530	OP. SUP - OIL	3,900	8,500	8,500	6,000	6,000
692-570-7540	OP. SUP - PARTS	45,900	65,000	64,000	65,000	65,000
692-570-7550	OP. SUP - STEEL	1,000	2,000	3,000	2,000	2,000
692-570-7560	OP. SUP - SM. TOOLS	4,300	6,000	6,000	6,000	6,000
692-570-7590	OP. SUP - GARAGE	24,400	22,000	24,000	22,000	22,000
692-570-7620	OP. SUP - UL GAS	42,700	66,000	66,000	60,000	60,000
692-570-7630	OP. SUP - DIESEL FUEL	32,200	45,000	45,000	45,000	45,000
692-570-8010	CONTRACTUAL SERVICES	5,900	5,400	17,300	5,400	5,400
692-570-8100	INSURANCE PREMIUMS	40,300	45,000	45,000	45,000	45,000
692-570-9300	REPAIRS & MAINTENANCE	10,900	11,000	15,000	11,000	11,000
692-570-9470	AUTO EXPENSE	1,600	4,000	5,000	5,200	5,200
692-570-9550	MISCELLANEOUS	-	-	700	-	-
692-570-9560	DUES & SUBSCRIPTIONS	-	300	300	300	300
692-570-9570	PROFESSIONAL DEVELOPMENT	1,400	2,500	2,500	2,500	2,500
692-570-9680	DEPRECIATION	413,800	340,000	430,000	415,000	415,000
692-570-9700	CAPITAL EXPENDITURES	7,500	671,000	671,000	206,000	206,000
<b>Totals for Dept 570-MOTOR EQUIPMENT EXPENDITURES</b>		<b>\$ 810,600</b>	<b>\$ 1,467,900</b>	<b>\$ 1,582,400</b>	<b>\$ 1,066,200</b>	<b>\$ 1,066,200</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 810,600</b>	<b>\$ 1,467,900</b>	<b>\$ 1,582,400</b>	<b>\$ 1,066,200</b>	<b>\$ 1,066,200</b>
<b>ENDING NET POSITION</b>		<b>\$ 2,750,500</b>	<b>\$ 2,025,600</b>	<b>\$ 2,005,500</b>	<b>\$ 1,775,500</b>	<b>\$ 1,775,500</b>

**City of East Grand Rapids**  
**Non-Union Salary and Wage Schedule**  
**July 1, 2018 - June 30, 2019**

Position	Starting Salary	Maximum Salary
<b>Full-Time Positions</b>		
City Manager	\$ 92,309	\$ 131,119
Assistant City Manager	\$ 85,213	\$ 108,754
Director of Public Safety	\$ 85,213	\$ 108,754
Finance Director	\$ 80,953	\$ 103,317
Parks & Recreation Director	\$ 76,626	\$ 97,381
Public Safety Captain	\$ 72,978	\$ 92,744
City Clerk	\$ 51,230	\$ 65,382
Assistant Recreation Director	\$ 51,230	\$ 65,382
Public Works Operations Supervisor	\$ 51,230	\$ 65,382
City Engineer	\$ 51,230	\$ 65,382
Human Resources Manager	\$ 50,103	\$ 65,382
IT Specialist	\$ 50,103	\$ 65,382
Senior Engineering Technician	\$ 43,898	\$ 56,026
Zoning Administrator	\$ 42,474	\$ 53,915
Human Resources Administrator/Generalist	\$ 42,473	\$ 53,915
Office Manager	\$ 42,473	\$ 53,915
Deputy Treasurer/Accountant	\$ 42,474	\$ 53,915
Grounds Maintenance Supervisor	\$ 42,474	\$ 53,915
Recreation/Sports Supervisor	\$ 42,474	\$ 53,915
Facilities Coordinator	\$ 40,142	\$ 51,231
Account Clerk III	\$ 38,565	\$ 49,222
Engineering Assistant	\$ 38,565	\$ 49,222
Grounds Maintenance Assistant	\$ 38,565	\$ 49,222
Administrative Secretary	\$ 34,831	\$ 44,455
Public Safety Clerk/Account Clerk II	\$ 33,524	\$ 42,788
Grounds Maintenance Worker	\$ 28,947	\$ 38,142
<b>Part-Time Positions</b>		
Assessor	\$ 62,989	\$ 78,738
Recreation/Sports Supervisor	\$ 43,429	\$ 53,915
Deputy Assessor - MAAO	\$ 37,716	\$ 49,221
Deputy Assessor - MCAO	\$ 34,065	\$ 44,455
Assessing Clerk	\$ 29,599	\$ 38,142
Administrative Clerk I	\$ 28,947	\$ 38,142
CSW Supervisor	\$ 29,599	\$ 38,142

***All salaries are based on a full-time equivalency.***

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

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

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

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

<b>Public Works Union Steps</b>										
2% Increase Effective 7/1/18										
	Start	Hourly	6 months	Hourly	Year 1	Hourly	Year 2	Hourly	Year 3	Hourly
Equipment Operator I	\$38,073	\$18.30	\$39,031	\$18.77	\$39,995	\$19.23	\$40,959	\$19.69		
Equipment Operator II	\$39,994	\$19.23	\$40,959	\$19.69	\$41,868	\$20.13	\$43,036	\$20.69		
Equipment Operator III	\$41,868	\$20.13	\$43,036	\$20.69	\$44,054	\$21.18	\$46,186	\$22.20		
Equipment Operator Crew Leader	\$43,036	\$20.69	\$44,052	\$21.18	\$46,186	\$22.20	\$47,901	\$23.03	\$49,615	\$23.85
Mechanic	\$45,283	\$21.77	\$46,186	\$22.20	\$47,313	\$22.75	\$48,594	\$23.36	\$49,933	\$24.01
Lead Mechanic	\$44,935	\$21.60	\$46,186	\$22.20	\$48,596	\$23.36	\$49,933	\$24.01	\$51,648	\$24.83
Mechanic Part-Time	\$50,408	\$24.23								

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

All salaries are based on a full-time equivalency.

**Part-time/Seasonal Wage Scale: 07/01/2018-06/30/2019**

Position	Steps			
	A	B	C	D
Crossing Guard and Substitutes	\$0.35 / minute (\$21.27 / hour)			
Crossing Guard Supervisor	\$10.25	\$10.76	\$11.30	\$11.87
Crossing Guard Training	\$11.08	<i>Flat pay rate, No step increases</i>		
EGRMS Sports Table Worker	\$10.25	<i>Flat pay rate, No step increases</i>		
EGRMS Track Event Worker	\$10.25 to \$12.47 (dependent upon job requirements)			
Seasonal Help Positions	\$10.76	\$11.30	\$11.87	\$12.46
Internships	\$10.25	\$10.76	\$11.30	
Lifeguard	\$10.76	\$11.30	\$11.87	\$12.46
Lifeguard - Early Morning Shift	\$12.26	\$12.80	\$13.37	\$13.96
Lifeguard Instructor	\$13.30 to \$19.94 (dependent upon qualifications and experience)			
Office Positions	\$10.25	\$10.76	\$11.30	\$11.87
Recreation Facility Rental Monitor	\$10.25	\$10.76	\$11.30	\$11.87
Recreation Sports Official	\$10.25	<i>Flat pay rate, No step increases</i>		
Recreation Sports Supervisor	\$10.25	\$10.76	\$11.30	\$11.87
Safety Town Aide	\$10.25	\$10.76	\$11.30	
Water Safety Instructor*	\$12.30	<i>Flat pay rate, no step increases</i>		
Senior Water Safety Instructor	\$13.02	\$13.67	\$14.35	\$15.07
Private Swim Lesson Instructor	\$15.24 to \$16.90 (dependent upon qualifications and experience)			
Water Safety Instructor Trainer	\$13.30 to \$19.94 (dependent upon qualifications and experience)			

Election Pay	
Training	\$11.08/hr
Election Worker	\$155.12/day
Chair	\$188.36/day

\* Election rates updated before 2018 elections.

Advancement for seasonal positions, which will be a 5 % increase will be made after re-hire to the position each year.

Advancement for year-round positions, which will be a 5 % increase 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.

\* Crossing guards are paid the same as rate as the election workers for their training