



City of East Grand Rapids, Michigan

City Commission Approved Budget

FY 2019-20



CITY OF EAST GRAND RAPIDS  
**City Commission Approved Budget**  
FY 2019-20

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# CITY OF EAST GRAND RAPIDS

750 LAKESIDE DRIVE SE • EAST GRAND RAPIDS, MICHIGAN 49506

## MEMORANDUM

TO: Mayor and City Commissioners  
FROM: Karen Mushong, Finance Director  
DATE: July 1, 2019  
RE: FY 2019-20 City of East Grand Rapids Budget Recommendations

We are pleased to present the FY 2019-20 City of East Grand Rapids City Commission Approved 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 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 improvements.

## GENERAL FUND

One of the budget goals of the City is to maintain 20-25% of unassigned fund balance as compared budget expenditures. The largest revenue sources in the General Fund are property taxes and state revenue. Over the last number of years revenues from these sources have been constrained by the rollback of millage rates under Headlee and reduced by legislative cutbacks, respectively. The General Fund will continue to see increasing pension costs due to retirees living longer and lower investment returns. The City will have to continue to monitor those two revenue sources and the pension expenditures in order to continue creating a successful and sustainable budget going forward.

## 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 2019-20 street capital projects is on pages 25-30 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 \$78,300 to match the increase in state funding.

## WATER AND SEWER FUND

The FY 2019-20 budget contains over \$1.2 million for water/sewer capital projects. A summary of the water/sewer capital needs is presented on pages 31-36 of the Capital Improvement Program book. All proposed water/sewer projects are coordinated with the street capital projects.

## CONCLUSION

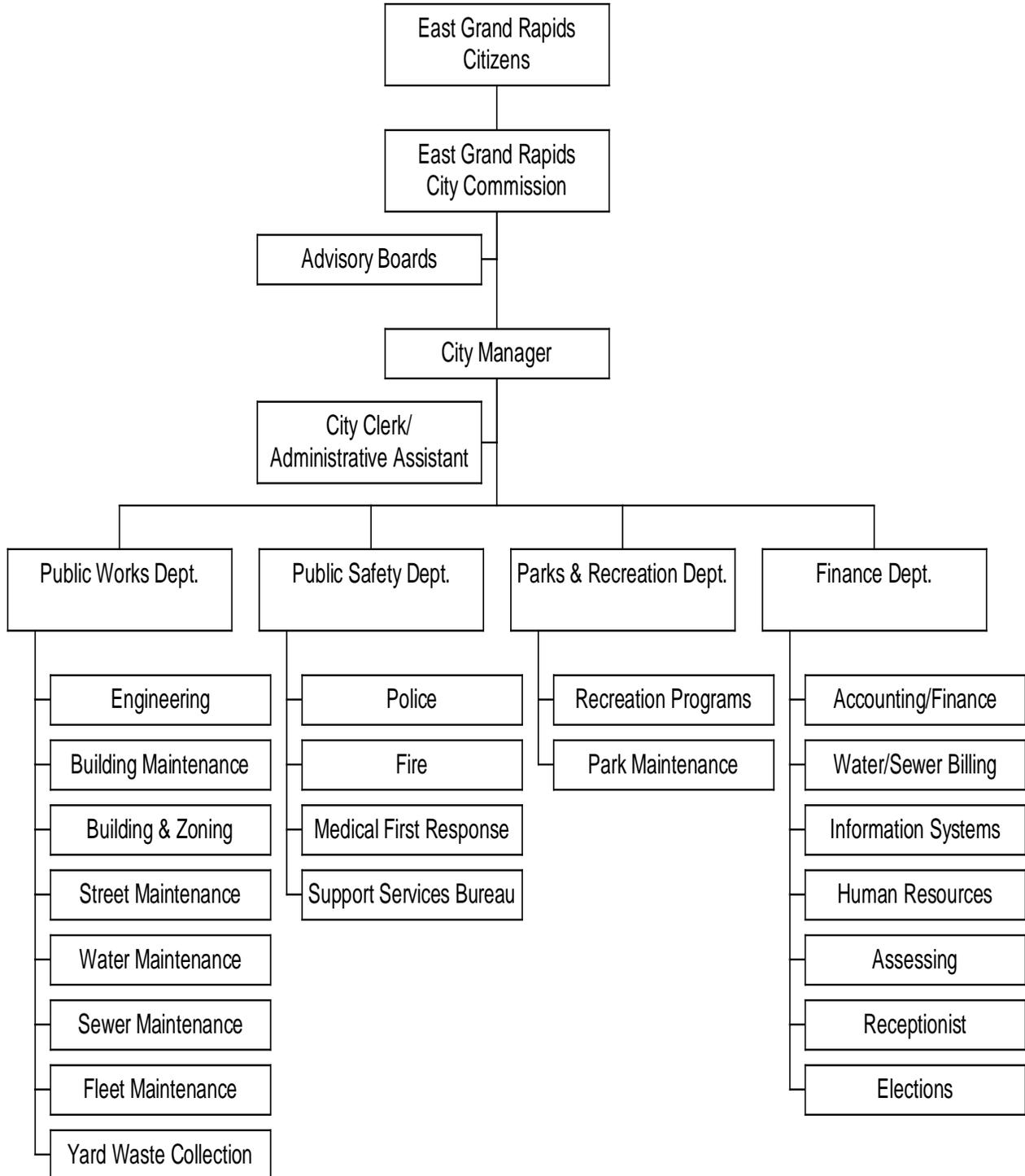
All City employees remain committed to providing the highest-level municipal services to the citizens of East Grand Rapids while working to live within the funding levels available. We look forward to reviewing the Capital Improvement Program and the departmental budgets with the City Commission during the budget work sessions.

---

Doug La Fave, Acting City Manager



# City of East Grand Rapids Organizational Chart



RESOLUTION

RESOLVED, that there be levied a tax upon all property subject to taxation by the municipal government of the City of East Grand Rapids in the City's General Fund for FY 2019-20, the total of which said amount and the amount estimated to be necessary for such purposes is hereby declared to be the sum of \$12,126,500 of which the sum of \$8,835,000 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 12.2428 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 2019-20;

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 1.7587 mills in FY 2019-20;

WHEREAS, that, in accordance with the Uniform Budgeting and Accounting Act (PA 2 of 1968, as amended by PA 621 of 1978), the City Commission adopts the FY 2019-20 budget of general and special revenue funds on a department basis as shown in the details of revenues and expenditures attached to this resolution but more summarily provided for below:

	<u>Revenues</u>	<u>Expenditures</u>
General Funds:		
GENERAL FUND	\$ 12,126,500	\$ 12,436,500
Special Revenue Funds:		
MAJOR STREET	\$ 1,840,300	\$ 1,845,300
LOCAL STREET	\$ 1,400,000	\$ 1,455,000
MUNICIPAL STREET	\$ 1,727,700	\$ 1,777,700
DRUG LAW ENFORCEMENT FUND	\$ 38,700	\$ 65,300

WHEREAS, the Commission may adopt the non-general funds for FY 2019-20 as presented in the City Commission approved budget by fund total:

	<u>Revenues</u>	<u>Expenditures</u>
Other Funds:		
WEALTHY POOL DEBT SERVICE	\$ 148,700	\$ 148,700
STREETSCAPE DEBT SERVICE	\$ 260,000	\$ 260,000
MUNICIPAL COMP DEBT SERVICE	\$ 549,300	\$ 549,300
WATER AND SEWER	\$ 4,465,200	\$ 5,045,200
HEALTH CARE	\$ 2,073,500	\$ 2,173,500
MERF	\$ 824,100	\$ 1,224,100
OPEB TRUST FUND	\$ 200,000	\$ 100,000
SPECIAL ASSESSMENT	\$ 15,000	\$ 15,000

WHEREAS, the Commission may adopt a proposed schedule of various fees for services as presented in the document attached to this resolution; and

BE IT FURTHER RESOLVED that in accordance the Uniform Budgeting and Accounting Act Uniform Budgeting and Accounting Act (PA 2 of 1968, as amended by PA 621 of 1978), authority is hereby given to the City Manager, as the Chief Administrative Officer, to execute transfers within departmental appropriation subtotals of the City's general and special revenue funds without prior authorization of the City Commission, 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.



# City of East Grand Rapids

## Fee Schedule

Effective June 4, 2019

Service	Fee	Additional Costs/ Comments	City Code Section
<b>City Manager</b>			
Liquor License Application - New	300.00		
Liquor License Application - Transfer	150.00		
FOIA Request	\$25.75/hr	See FOIA form	
Marina License	100.00		3.212
<b>Finance Department</b>			
Data Base/Voting List	See FOIA form		
Snowplow License	100.00 + \$25 per truck		7.9
Lawn Care License	100.00 + \$25 per truck		7.86
Waste Hauler License	100.00 + \$50 per truck		2.5
NSF Checks	30.00		
Notary - Resident	No charge		
Notary - Non-resident	10.00		
<b>Public Safety Department</b>			
Accident Reports	See FOIA form		
Incident Report Copy - 1st page	See FOIA form		
Incident Report Copy - each add'l pg	See FOIA form		
Video Tape Copy	See FOIA form		
Digital Audio Recordings	See FOIA form		
Door-to-door/Transient Merchant	25/day, 100/wk, 200/yr + \$50 badge deposit		7.39
Local Background Checks	20.00		
PBT - resident	10.00		
PBT - non-resident	15.00		
OWI Cost Recovery	225.00		
False Alarm - 1st call per calendar yr	No Charge		
False Alarm - 2nd call	50.00		
False Alarm - 3rd Call	100.00		
False Alarm - 4+ Call	200.00		
Parking Violations	Separate schedule	Overdue: 10 days = fine doubles 45 days = fine quadruples	10.66
<b>Parks &amp; Recreation Department</b>			
Community Center Rental	Separate schedule		
Athletic/Park Facilities	Separate schedule		
Media Production (Film/Photo)	250.00	\$500 if less than 10 day notice	3.32B
Pool Rental	Separate schedule		
Special Events	250.00		

Service	Fee	Additional Costs/ Comments	City Code Section
<b>Public Works Department</b>			
Zoning Appeal	250.00		5.172
Zoning Variance - application/processing	250.00		5.172
Zoning Variance - Post-Construction	700.00	added to application fee	5.172
Land Division	300.00		5.406
Special Use Permit	500.00		5.24, 5.156
Site Plan Review - Administrative	200.00		
Site Plan Review - Intermediate	300.00		
Site Plan Review - Complete *	500.00	* Escrow fees also required	5.149
PUD Application/Site Condominium*	1,000.00	* Escrow fees also required	5.135
Rezoning Application	800.00		5.186
Rental Inspection/CertificationDU	100.00	EGR notice costs \$50; Cascade Twp \$50	8.809
Building Permits	Cascade Township		
Infrastructure Impact Fees:			
New Construction	150.00		
Demo Requiring Permit (primary structure)	150.00		
Demo Requiring Permit (accessory structure)	75.00		
Addition Requiring Permit	100.00		
Accessory Structure Building Permit	75.00		
Pool	50.00		
Plumbing/Mechanical/Electrical	Cascade Township		
Construction B.O.A. Hearing	Cascade Township		
Sign Permit Application	75.00		8.21
Sign Installation Building Permit	Cascade Township		
Mechanical Appurtenances	50.00		5.9
Utility Tap (New):			4.5
1" Meter	200.00 plus cost of materials		
1.5" Meter	300.00 plus cost of materials		
2" Meter	400.00 plus cost of materials		
Meter Replacement or New Meter:			4.5
5/8" (3/4" short) Meter	430.00		
3/4" Meter	520.00		
1" Meter	600.00		
1.5" Meter	2,650.00		
2" Meter	3,100.00		
Replacement of Non-Functioning Meters	No Charge		
Right of Way Permits:			
Non-Utility ROW (Drive Approach/Sidewalk)	100.00		4.5
Water/Service Connection/Repair	100.00	\$200 in ROW	
Sewer Connection/Repair	100.00	\$200 in ROW	
Storm Connection	NC	\$100 in ROW	
Private Utility, annual permit	No Charge		4.5
Sidewalk Encroachment (café)	No Charge		4.4, 4.5
Forestry	No Charge		3.33, 3.227
Dumpster Placement permit	No Charge		
Temporary Storage Unit	No Charge		
Fence Permit	No Charge		
House Print Copies	5.00 each		

**East Grand Rapids Dept. of Public Safety Parking Fines**

*Effective 7/1/2019*

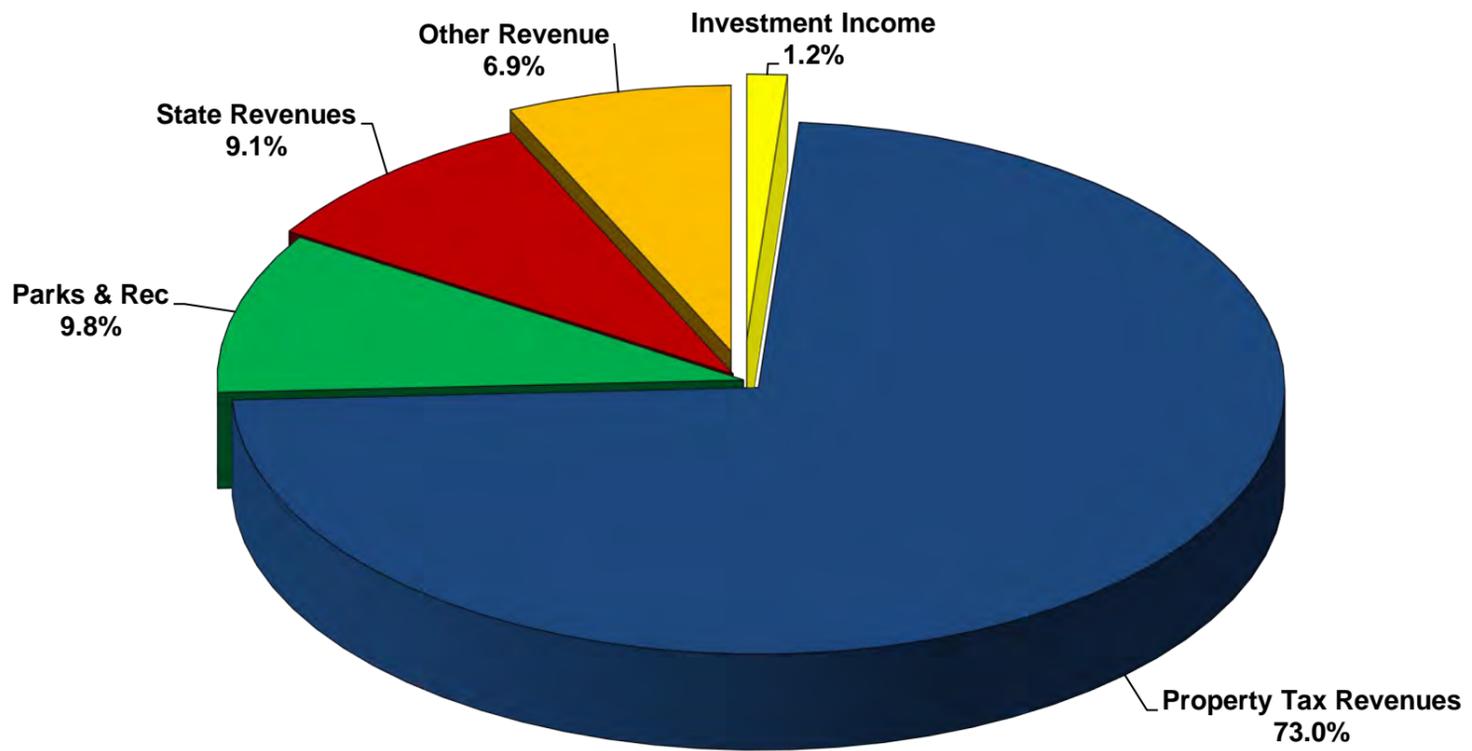
<b>Offense Code:</b>	<b>Offense Abbreviation:</b>	<b>Fine</b>
R28.1458	Unattend running vehicle	25
R28.1617	Bicycle parking violations	25
R28.1801	Parking too far from curb	25
R28.1802	Parking too far from curb on one way street	25
R28.1803	Angle parking violations	25
R28.1804	Violation of loading/unloading permit	25
R28.1809	Parked w/o dimming lights	25
R28.1813	Parking in alley unless authorized by sign	25
R28.1814a	Displaying vehicle for sale	25
R28.1814b	Washing, working on or repairing vehicle	25
R28.1814c	Displaying merchandise	25
R28.1814d	Storage over 48hrs	25
R28.1818	Loading zone violation	25
R28.1819	Bus or taxicab unauthorized parking	25
R28.1820	Bus stop, taxicab stand violation	25
R28.1821	Parking meter violations	25
R28.1822	Meters, not parked within space	25
257.6741a	On sidewalk	25
6741b	In front of a public or private drive	25
6741c	Within an intersection	25
6741d	Within 15 feet of a fire hydrant	25
6741e	On a cross walk	25
6741	Within 20 feet of crosswalk, or 15 feet of highway intersection	25
6741g	Within 30 feet of a flashing beacon, stop sign, or traffic control signal located at the side of a highway Between a safety zone and the adjacent curb or within 30 feet of a point on the curb immediately opposite the end of a safety zone	25
6741h		25
6741i	Within 50 feet of the nearest rail of a railroad crossing	25
6741j	Within 20 feet of the driveway entrance to a fire station or within 75 feet on the opposite side of the street Alongside or opposite a street excavation or obstruction if the stopping, standing or parking would obstruct traffic	25
6741k		25
6741l	Double parking	25
6741m	Upon a bridge or other elevated highway structure or within a highway tunnel	25
6741n	In violation of official sign	25
6741o	Within 500 feet of an accident with police officer in attendance	25
6741p	In front of a theatre	25
6741q	Blocking emergency exit	100
6741r	Blocking fire escape	100
6741s	In handicapped parking space	100
6741t	In access aisle adjacent to handicapped parking space	100
6741u	Blocking curb cut or ramp for use by handicapped persons	25
6741v	Within 500 feet of a fire with fire apparatus in attendance	25
6741w	In violation of an official sign restricting the period of time for or manner of parking	25
6741x	Parking meter violations	25
6741y	Obstructing mailbox	25
6741z	In a place or in a manner that blocks the use of an alley	25
6741aa	In a place or in a manner that blocks access to a space clearly designated as a fire lane	25
10.12	Parked at night without light/reflector	25
10.13	Parked near opposite driveway	25
10.14	Parking on lawn extension	25

# CITY OF EAST GRAND RAPIDS

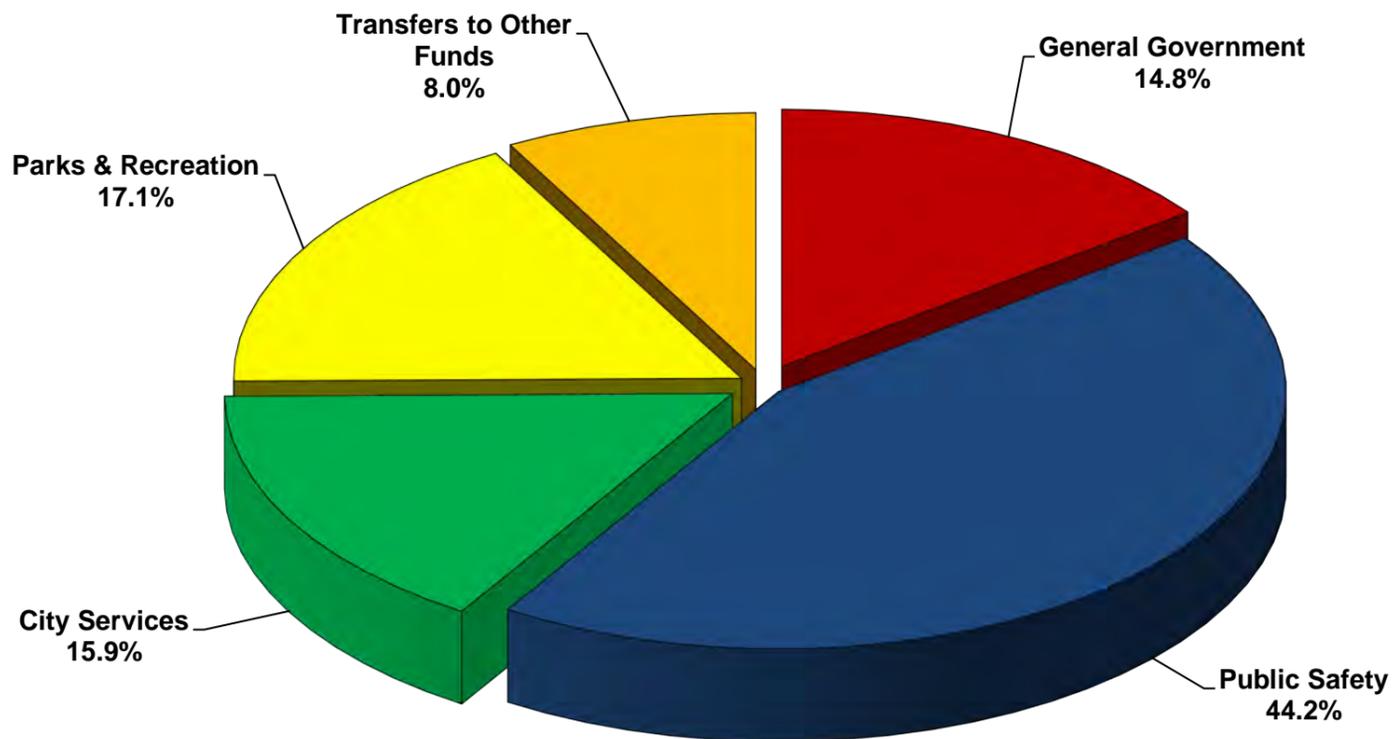
## ALL FUNDS BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
GENERAL FUND	\$ 11,653,613	\$ 11,690,600	\$ 11,740,500	\$ 12,126,500	\$ 12,126,500
MAJOR STREET FUND	768,538	763,200	880,200	861,300	861,300
LOCAL STREET FUND	382,471	285,800	414,900	352,000	352,000
MUNICIPAL STREET FUND	1,338,048	1,246,000	1,253,000	1,277,700	1,277,700
DRUG LAW ENFORCEMENT FUND	69,677	50,000	35,000	38,700	38,700
WEALTHY POOL DEBT SERVICE	141,903	145,400	145,400	148,700	148,700
MUNICIPAL COMPLEX DEBT SERVICE	514,451	523,700	523,700	549,300	549,300
WATER & SEWER FUND	4,365,947	4,176,200	4,191,000	4,465,200	4,465,200
HEALTH CARE FUND	1,786,195	1,781,500	2,051,500	2,073,500	2,073,500
MOTOR EQUIP REVOLVING FUND	877,240	836,200	823,500	824,100	824,100
OPEB TRUST FUND	403,833	200,000	250,000	200,000	200,000
SPECIAL ASSESSMENT FUND	-	-	-	15,000	15,000
<b>TOTAL REVENUES</b>	<b>22,301,916</b>	<b>21,698,600</b>	<b>22,308,700</b>	<b>22,932,000</b>	<b>22,932,000</b>
TRANSFERS FROM OTHER FUNDS	2,368,063	2,286,400	2,328,400	2,737,000	2,737,000
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>\$ 24,669,979</b>	<b>\$ 23,985,000</b>	<b>\$ 24,637,100</b>	<b>\$ 25,669,000</b>	<b>\$ 25,669,000</b>
<b><u>EXPENDITURES</u></b>					
GENERAL FUND	\$ 10,599,742	\$ 11,020,600	\$ 11,190,500	\$ 11,436,500	\$ 11,436,500
MAJOR STREET FUND	1,314,879	972,800	1,291,800	1,585,300	1,585,300
LOCAL STREET FUND	1,271,491	1,355,800	1,984,900	1,455,000	1,455,000
MUNICIPAL STREET FUND	431,865	388,000	388,000	315,700	315,700
DRUG LAW ENFORCEMENT FUND	31,166	16,600	71,200	65,300	65,300
WEALTHY POOL DEBT SERVICE	140,803	145,400	145,400	148,700	148,700
STREETSCAPE DEBT SERVICE	261,665	263,400	263,400	260,000	260,000
MUNICIPAL COMPLEX DEBT SERVICE	512,550	523,700	523,700	549,300	549,300
WATER & SEWER FUND	3,696,095	4,701,200	4,881,000	5,045,200	5,045,200
HEALTH CARE FUND	1,774,875	1,866,500	2,051,500	2,173,500	2,173,500
MOTOR EQUIP REVOLVING FUND	908,393	1,066,200	1,118,500	1,224,100	1,224,100
OPEB TRUST FUND	355,058	75,000	100,000	100,000	100,000
SPECIAL ASSESSMENT FUND	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,298,582</b>	<b>22,395,200</b>	<b>24,009,900</b>	<b>24,358,600</b>	<b>24,358,600</b>
TRANSFERS TO OTHER FUNDS	2,313,841	2,286,400	2,328,400	2,737,000	2,737,000
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 23,612,423</b>	<b>\$ 24,681,600</b>	<b>\$ 26,338,300</b>	<b>\$ 27,095,600</b>	<b>\$ 27,095,600</b>

**General Fund Revenues & Transfers In  
\$12,126,500**



**General Fund Expenditures & Transfers Out  
\$12,436,500**

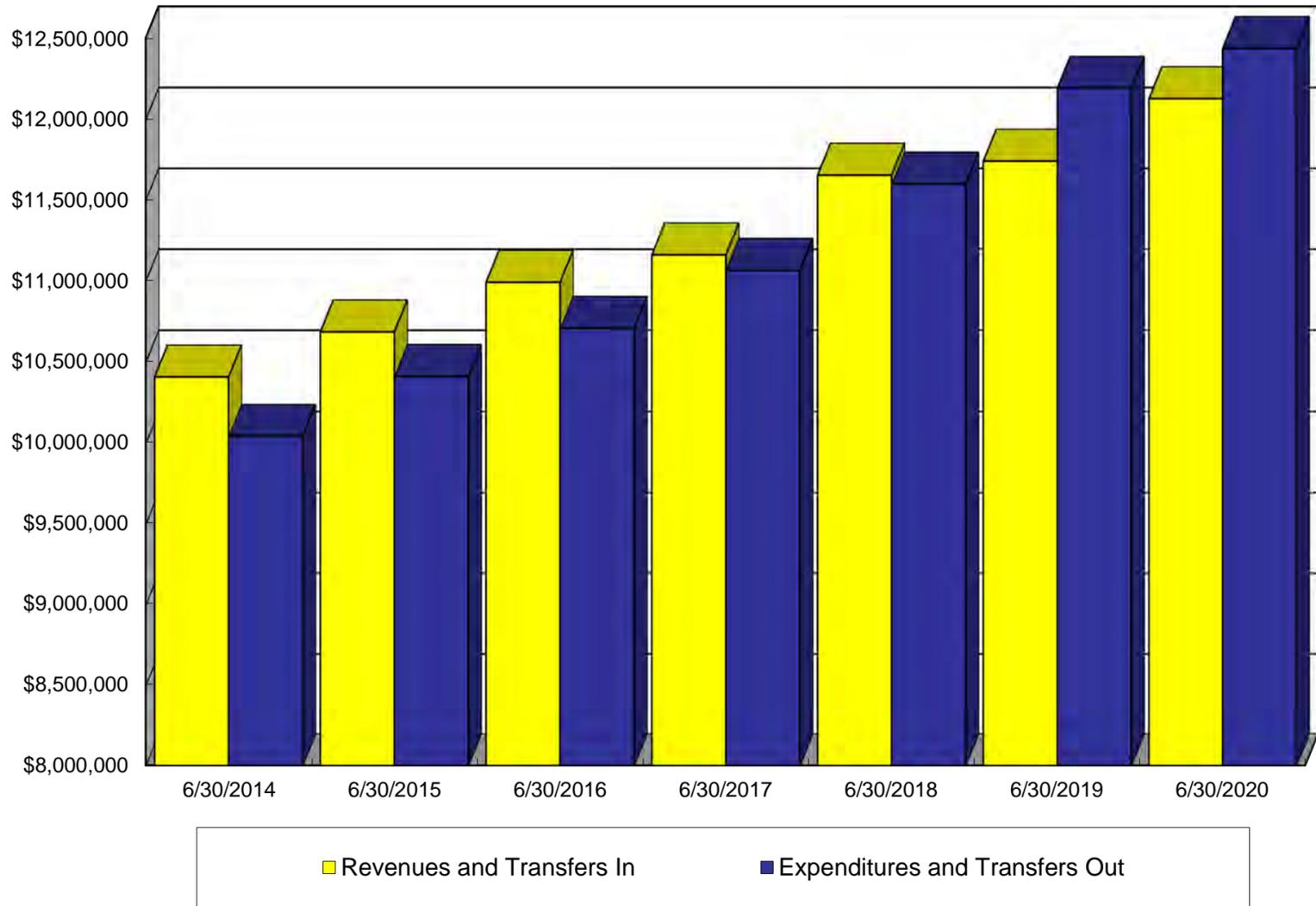


**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**101 GENERAL FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 10,992,386	\$ 11,160,972	\$ 11,653,613	\$ 11,690,600	\$ 11,740,500	\$ 12,126,500	\$ 12,126,500
<b>Expenditures</b>	9,708,162	9,988,689	10,599,742	11,020,600	11,190,500	11,436,500	11,436,500
<b>Revenues over (under) expenditures</b>	1,284,224	1,172,283	1,053,871	670,000	550,000	690,000	690,000
<b>Transfers in</b>	-	-	-	-	-	-	-
<b>Transfers out</b>	(1,000,000)	(1,077,923)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
<b>Changes in fund balance</b>	284,224	94,360	53,871	(330,000)	(450,000)	(310,000)	(310,000)
<b>Beginning fund balance</b>	3,372,947	3,657,171	3,751,531	3,805,402	3,805,402	3,355,402	3,355,402
<b>Ending fund balance</b>	<u>\$ 3,657,171</u>	<u>\$ 3,751,531</u>	<u>\$ 3,805,402</u>	<u>\$ 3,475,402</u>	<u>\$ 3,355,402</u>	<u>\$ 3,045,402</u>	<u>\$ 3,045,402</u>
<b>Fund balance as a % of expenditures (excluding transfers)</b>	37.67%	37.56%	35.90%	31.54%	29.98%	26.63%	26.63%
<b>Fund balance</b>							
<b>Nonspendable</b>							
<b>Prepaid assets</b>	\$ 45,571	\$ 70,352	\$ 53,661	\$ -	\$ -	\$ -	\$ -
<b>Restricted</b>							
<b>Public Safety</b>	77,923	10,000	-	-	-	-	-
<b>Debt Service</b>	-	-	27,500	-	-	-	-
<b>Committed</b>							
<b>Turf replacement</b>	335,000	375,000	415,000	455,000	455,000	495,000	495,000
<b>Assigned</b>							
<b>Future retirement payments</b>	111,648	61,648	54,996	-	-	-	-
<b>Subsequent year expenditures</b>	160,000	310,000	330,000	-	-	-	-
<b>Fund balance - Unassigned</b>	<u>\$ 2,927,029</u>	<u>\$ 2,924,531</u>	<u>\$ 2,979,245</u>	<u>\$ 3,020,402</u>	<u>\$ 2,900,402</u>	<u>\$ 2,550,402</u>	<u>\$ 2,550,402</u>
<b>Unassigned Fund balance as a percentage of expenditures (Including Transfers)</b>	27.33%	26.43%	25.68%	25.13%	23.79%	20.51%	20.51%

## Financial Operations General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Revenues and Transfers In	\$ 10,407,220	\$ 10,685,536	\$ 10,992,386	\$ 11,160,972	\$ 11,653,613	\$ 11,740,500	\$ 12,126,500
Expenditures and Transfers Out	\$ 10,042,409	\$ 10,410,475	\$ 10,708,162	\$ 11,066,612	\$ 11,599,742	\$ 12,190,500	\$ 12,436,500
Excess (Deficit)	\$ 364,811	\$ 275,061	\$ 284,224	\$ 94,360	\$ 53,871	\$ (450,000)	\$ (310,000)

**Warning Trend:** Continuing deficits

**Formula:** Operating revenues less operating expenditures

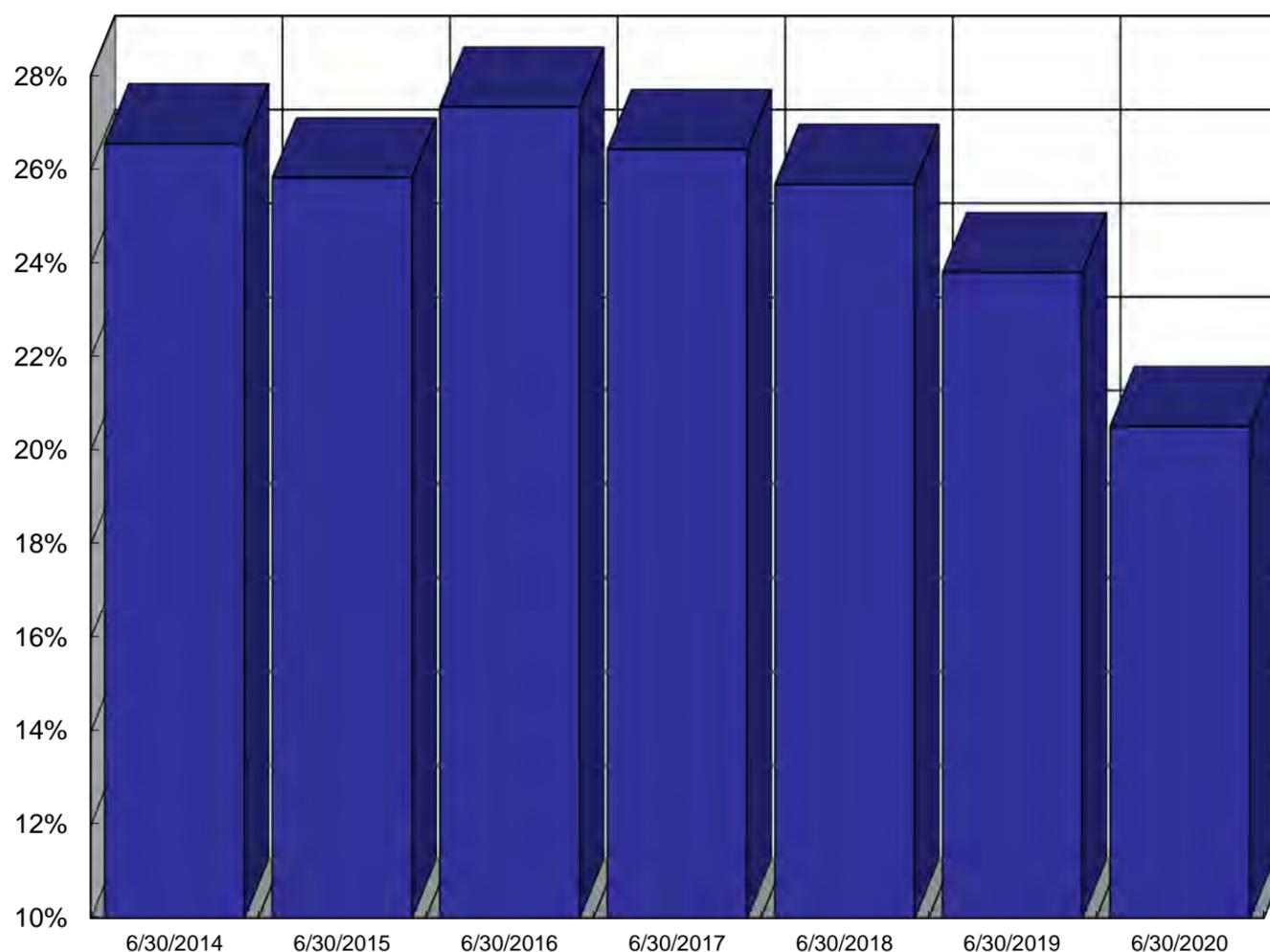
**Description:** Theoretically, operating revenues should exceed operating expenditures by a sufficient amount to maintain a fund balance. When expenditures exceed revenues, an "operating deficit" exists.

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

The various items need to be considered:

- Pension contributions will continue to increase due to low actual investment returns
- Inflation and cost of living adjustments are not keeping pace with State shared revenues and restricted increases for property tax revenues
- Future consideration of the property tax administration fee and other short term and long term revenues and expenses should be considered to address long term sustainability going forward

## 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	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Unassigned Fund Balance	\$ 2,671,837	\$ 2,688,529	\$ 2,927,029	\$ 2,924,531	\$ 2,979,245	\$ 2,900,402	\$ 2,550,402
Unassigned Fund Balance as a percentage of expenditures and transfers out	26.55%	25.82%	27.33%	26.43%	25.68%	23.79%	20.51%

**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 2019-20**

<b>GENERAL FUND</b>		<b>19-20 DEPARTMENT REQUEST</b>	<b>19-20 MANAGER RECOMM. BUDGET</b>	<b>19/20 APPROVED</b>
<b><u>CITY MANAGER DEPARTMENT</u></b>				
101-172-9700	Computer Replacements	\$ 700	\$ 700	\$ 700
101-875-9700	Equipment Replacement Fund	10,000	10,000	10,000
<b>TOTAL - CITY MANAGER DEPARTMENT</b>		<b>\$ 10,700</b>	<b>\$ 10,700</b>	<b>\$ 10,700</b>
<b><u>FINANCE DEPARTMENT</u></b>				
101-260-8010	Security Awareness Training Service	\$ 3,000	\$ 3,000	\$ 3,000
101-260-9700	Computer Replacements	2,100	2,100	2,100
101-260-9700	VMWare Software and Host Servers (2)	18,000	18,000	18,000
101-260-9700	Update City Switch Infrastructure	33,000	33,000	33,000
<b>TOTAL - FINANCE DEPARTMENT</b>		<b>\$ 56,100</b>	<b>\$ 56,100</b>	<b>\$ 56,100</b>
<b><u>PUBLIC SAFETY DEPARTMENT</u></b>				
101-345-9700	Turn Out Gear	9,500	9,500	9,500
101-345-9700	Fire Apparatus Docking Computers	9,000	-	-
101-345-9701	SCBA Breathing Bottles	2,100	2,100	2,100
<b>TOTAL - PUBLIC SAFETY DEPARTMENT</b>		<b>\$ 20,600</b>	<b>\$ 11,600</b>	<b>\$ 11,600</b>
<b><u>PUBLIC WORKS DEPARTMENT</u></b>				
101-265-9700	Facility Roof Repairs	\$ 8,000	\$ -	\$ -
101-265-9700	Computer Replacements - PW	2,100	2,100	2,100
101-265-9700	Public Safety Fancoil Unit FC1	8,000	-	-
101-265-9700	Community Center-Library Carpet Replacement	6,000	-	-
101-265-9701	Public Safety Alarm Relay Panel	1,300	1,300	1,300
101-265-9701	Public Safety Carbon Monoxide Monitors	2,000	2,000	2,000
101-265-9701	Electric Sign City Logo Emblem	1,300	-	-
101-448-9700	Replacement Street Lights	5,000	5,000	5,000
101-485-9700	Replacement Street Lights	10,000	5,000	5,000
<b>TOTAL - PUBLIC WORKS DEPARTMENT</b>		<b>\$ 43,700</b>	<b>\$ 15,400</b>	<b>\$ 15,400</b>
<b><u>PARKS &amp; RECREATION DEPARTMENT</u></b>				
101-751-9700	Computer Replacements - REC	\$ 2,100	\$ 2,100	\$ 2,100
101-778-9700	Z-Spray Broad Leaf Sprayer	13,000	13,000	13,000
101-778-9700	Computer Replacements - GM	700	700	700
<b>TOTAL - PARKS &amp; RECREATION DEPT</b>		<b>\$ 15,800</b>	<b>\$ 15,800</b>	<b>\$ 15,800</b>
<b>TOTAL - GENERAL FUND</b>		<b>\$ 146,900</b>	<b>\$ 109,600</b>	<b>\$ 109,600</b>
<b><u>DRUG SEIZURE FUND</u></b>				
265-347-9700	Ballistic Vests	\$ 10,500	\$ 10,500	\$ 10,500
265-347-9700	Fitness Room Upgrade	4,100	4,100	4,100
265-347-9700	Thermal Imaging Camera	9,500	9,500	9,500
265-347-9700	Computer Replacements - PS	3,500	3,500	3,500
265-347-9700	Body Cameras	13,100	13,100	13,100
265-347-9700	Police and Fire Training Facility	10,000	-	-
<b>TOTAL - DRUG SEIZURE FUND</b>		<b>\$ 50,700</b>	<b>\$ 40,700</b>	<b>\$ 40,700</b>

**CITY OF EAST GRAND RAPIDS  
CAPITAL EXPENDITURES  
FY 2019-20**

		19-20 DEPARTMENT REQUEST	19-20 MANAGER RECOMM. BUDGET	19/20 APPROVED
<b>MAJOR STREET FUND</b>				
202-451-9730	Street Construction	\$ 719,000	\$ 719,000	\$ 719,000
202-463-9700	25% Paver Cost	25,000	25,000	25,000
202-463-9700	Manhole Casting Adjustment Program	60,000	60,000	60,000
202-474-9700	Traffic Signal Upgrade	8,000	8,000	8,000
<b>TOTAL - MAJOR STREET FUND</b>		<b>\$ 812,000</b>	<b>\$ 812,000</b>	<b>\$ 812,000</b>

<b>LOCAL STREET FUND</b>				
203-451-9730	Street Construction	\$ 743,000	\$ 743,000	\$ 743,000
203-463-9700	25% Paver Cost	\$ 25,000	\$ 25,000	\$ 25,000
203-463-9700	Manhole Casting Adjustment Program	30,000	30,000	30,000
<b>TOTAL - LOCAL STREET FUND</b>		<b>\$ 798,000</b>	<b>\$ 798,000</b>	<b>\$ 798,000</b>

<b>MUNICIPAL STREET FUND</b>				
204-444-9350	Sidewalk Repair Program	\$ 150,000	\$ 150,000	\$ 150,000
204-444-9350	Special Assessment District (SAD)-Sidewalks	50,000	50,000	50,000
204-445-9700	Storm Sewer Repairs and CIPP	100,000	100,000	100,000
204-451-9730	Gravel Road Improvements	5,000	5,000	5,000
<b>TOTAL - MUNICIPAL STREET FUND</b>		<b>\$ 305,000</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>
<b>TOTAL - STREET FUNDS</b>		<b>\$ 1,915,000</b>	<b>\$ 1,915,000</b>	<b>\$ 1,915,000</b>

<b>WATER AND SEWER FUND</b>				
<u>Water System:</u>				
592-542-9700	Upgrade/Replace Water Mains	\$ 898,000	\$ 898,000	\$ 898,000
592-542-9700	Directional Horizontal Thrust Boring Equipment	14,000	14,000	14,000
592-542-9700	Hydrant Update Program	20,000	20,000	20,000
592-542-9700	Valve Replacement Program	20,000	20,000	20,000
592-543-9700	Meter Replacement Program	80,000	80,000	80,000
Subtotal - Water System		1,032,000	1,032,000	1,032,000
<u>Sewer System:</u>				
592-550-9700	Upgrades Sanitary Sewer System	57,000	57,000	57,000
592-550-9700	Jet Scanner Sewer Camera	17,000	17,000	17,000
592-550-9700	Lift Station Improvements	200,000	200,000	200,000
Subtotal - Sewer System		274,000	274,000	274,000
<b>TOTAL - WATER AND SEWER FUND</b>		<b>\$ 1,306,000</b>	<b>\$ 1,306,000</b>	<b>\$ 1,306,000</b>

<b>MERF</b>				
<u>Vehicles &amp; Equipment Replacement of:</u>				
692-570-9700	2009 GMC Pickup Truck #116	\$ 35,000	\$ 35,000	\$ 35,000
692-570-9700	2009 GMC Pickup Truck #117	35,000	35,000	35,000
692-570-9700	2009 GMC Pickup Truck #118 to Van	35,000	30,000	30,000
692-570-9700	2010 Bobcat Toolcal Machine #123	62,000	62,000	62,000
692-570-9700	PS Patrol Vehicle #200	36,000	36,000	36,000
692-570-9700	Roller #508	29,000	29,000	29,000
692-570-9700	Replacement of Former Paver 50% of Cost	50,000	50,000	50,000
692-570-9700	2008 Chevy Suburban to Van	40,600	25,000	25,000
<b>TOTAL - MERF</b>		<b>\$ 322,600</b>	<b>\$ 302,000</b>	<b>\$ 302,000</b>

**TOTAL CAPITAL PROJECTS: \$ 3,741,200 \$ 3,673,300 \$ 3,673,300**

## CITY OF EAST GRAND RAPIDS GENERAL FUND REVENUES

Budget Notes: The total General Fund budgeted revenues are \$12,126,500 which is higher than the original budgeted amount of the previous fiscal year (3.73% increase in revenues).

The increased property tax revenue is mainly the result of the increase in property taxes of \$261,000 or 3.04%. The low level of additional property tax revenue is due to the rate of inflation being 2.4% 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.

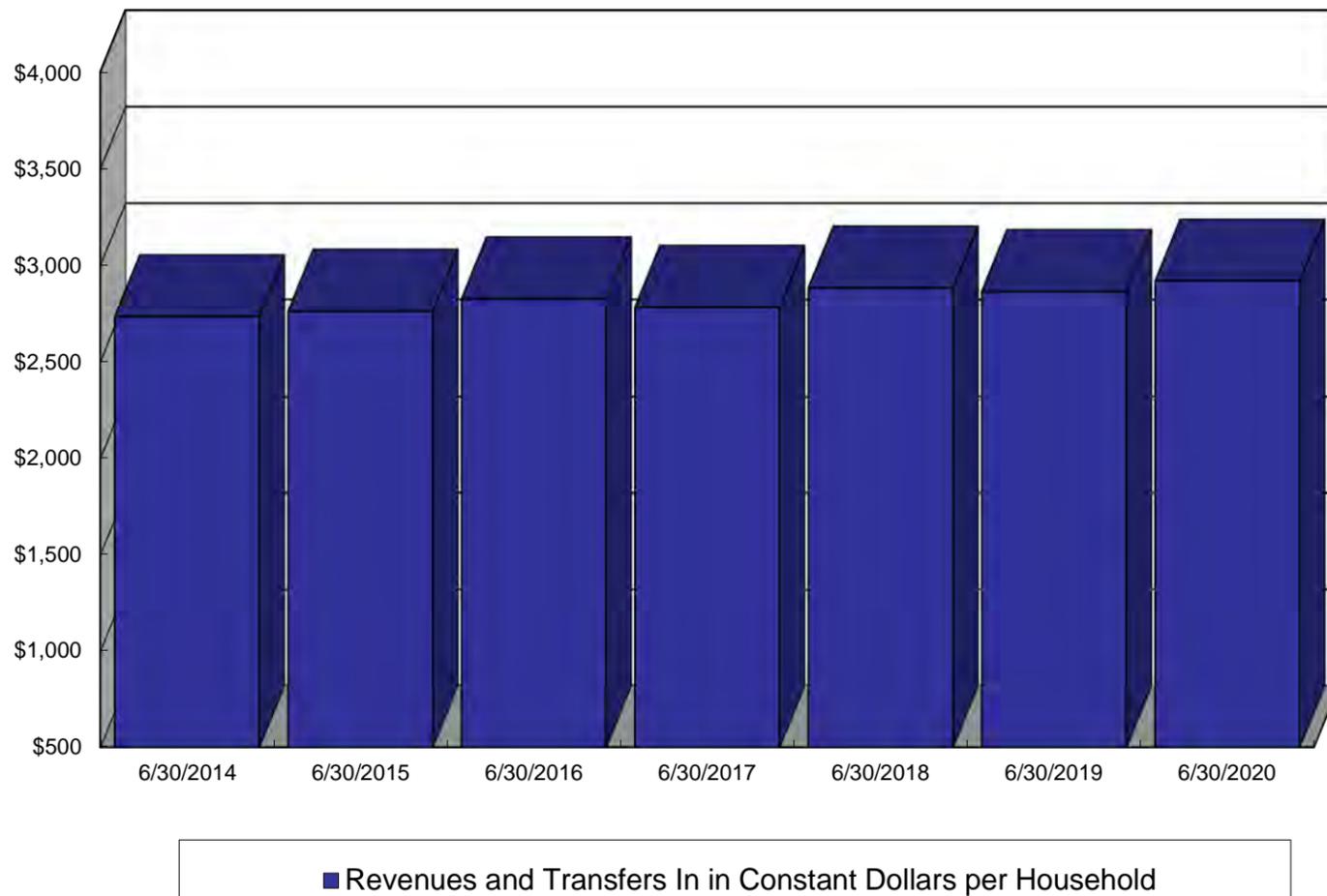


# CITY OF EAST GRAND RAPIDS

## GENERAL FUND BUDGETARY SUMMARY

	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b><u>REVENUES</u></b>					
CITY TAXES & PENALTIES	\$ 8,335,190	\$ 8,594,000	\$ 8,594,000	\$ 8,855,000	\$ 8,855,000
LICENSES AND PERMITS	65,312	65,000	75,000	75,000	75,000
INTERGOVERNMENTAL PROGRAMS	1,025,112	1,016,300	1,017,700	1,102,300	1,102,300
CHARGES FOR CURRENT SERVICES	611,503	573,900	608,200	567,800	567,800
RECREATION REVENUE	1,142,350	1,184,400	1,123,600	1,182,400	1,182,400
FINES & FORFEITS	28,957	35,000	35,000	35,000	35,000
INTEREST AND RENTS	64,438	60,000	100,000	150,000	150,000
OTHER REVENUES	130,826	121,600	146,600	118,600	118,600
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>\$ 11,653,613</u></b>	<b><u>\$ 11,690,600</u></b>	<b><u>\$ 11,740,500</u></b>	<b><u>\$ 12,126,500</u></b>	<b><u>\$ 12,126,500</u></b>

## Revenues and Transfers In per Household General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Revenues and Transfers In	\$10,427,851	\$10,685,536	\$11,160,977	\$11,160,969	\$11,653,613	\$11,740,500	\$12,126,500
Revenues and Transfers In in Constant Dollars	\$10,427,851	\$10,539,878	\$10,782,479	\$10,616,095	\$10,998,863	\$10,927,381	\$11,132,447
Revenues and Transfers In in Constant Dollars per Household	\$2,731	\$2,761	\$2,824	\$2,781	\$2,881	\$2,862	\$2,916

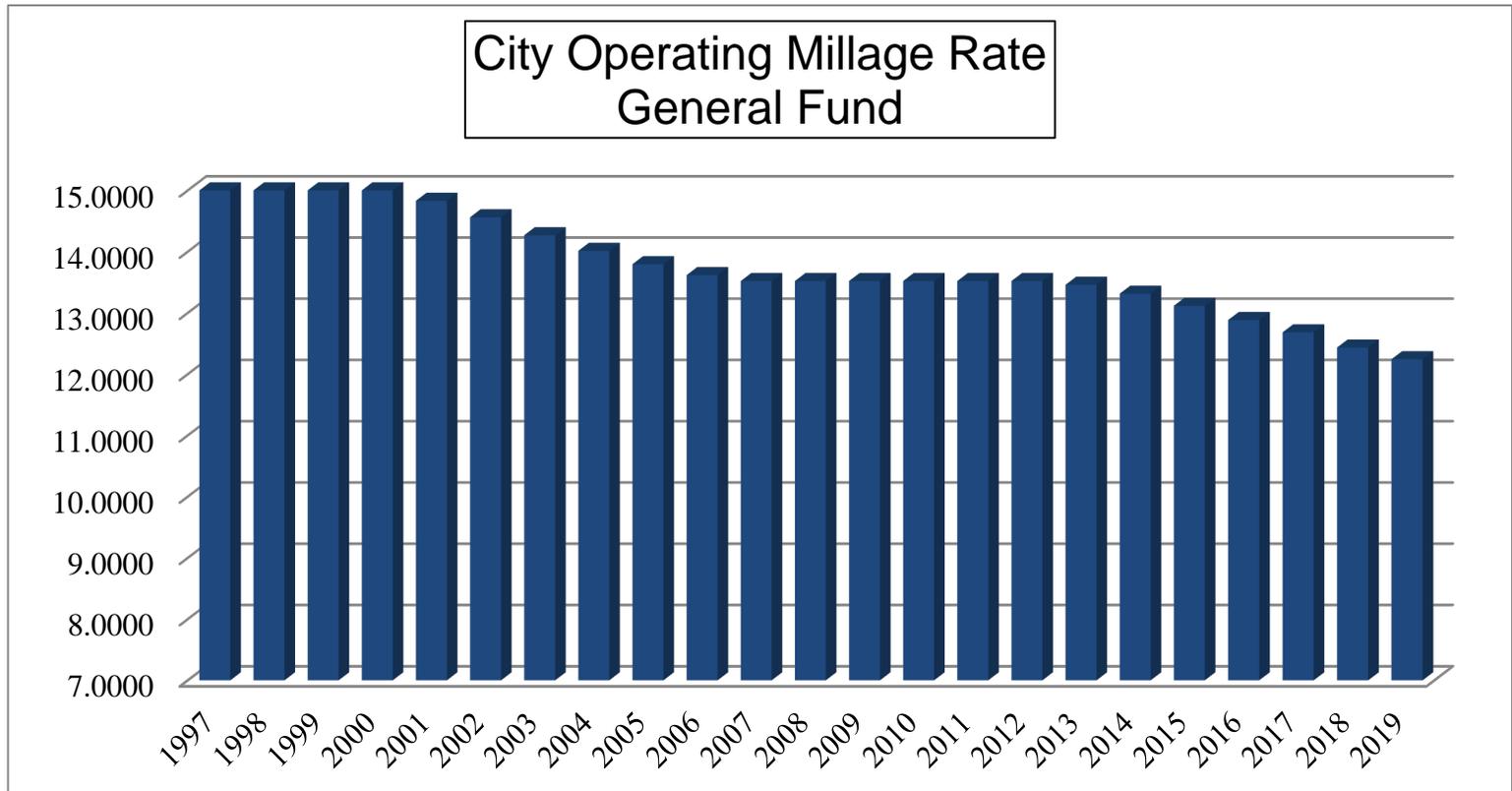
**Warning Trend:** Decreasing net revenues\* (constant dollars) per household.

**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 (restricted property taxes and flat state shared revenues) have not been able to keep up with inflation and cost of living adjustments.

Number of households equaled a total of 3,818 households per the 2010 census. Number of households was estimated to remain the same through 2020. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2019 & 2020).



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

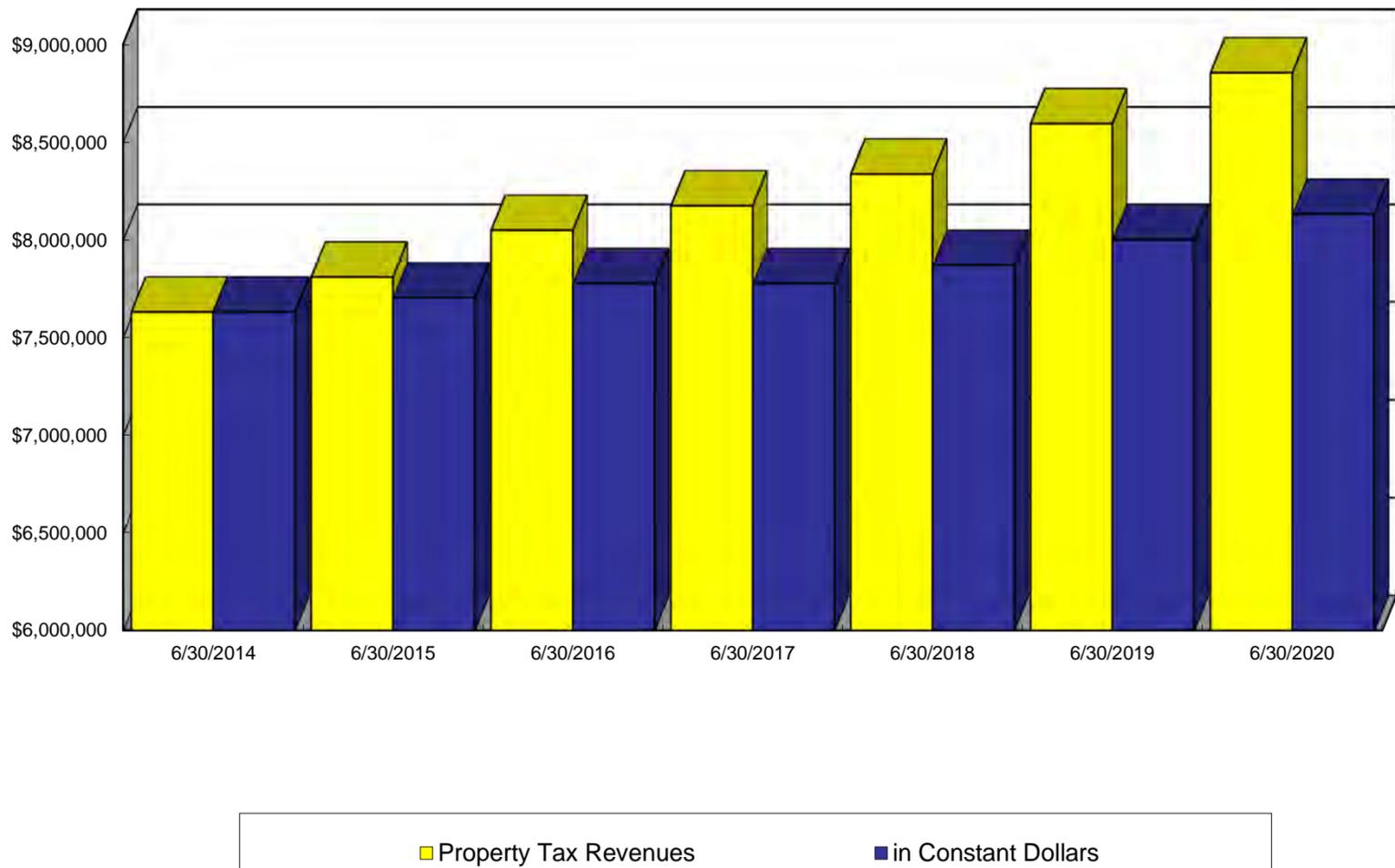
**Analysis:** In addition, when annual growth on existing property is greater than the rate of inflation, the City is required to reduce its millage under the Headlee Amendment.

Since the rate of inflation was 2.4% and the annual growth rate on existing property was greater than the rate of inflation, the City 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 12.2428 in 2019. That accounts for more than 2.8 mills being rolled back over the last 20 years.

For the portion of City operating taxes only, a home with a taxable value of 275,000 will pay approximately \$1,675 at the 2019 rate. That same taxable value would have paid \$2,075 at the 1997 millage rate of 15.0560 if there was no Headlee Amendment.

## Property Tax Revenues General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Property Tax Revenues	\$7,627,662	\$7,807,195	\$8,046,700	\$8,172,475	\$8,335,190	\$8,594,000	\$8,855,000
Property Tax Revenues in Constant Dollars	\$7,627,662	\$7,700,773	\$7,773,816	\$7,773,498	\$7,866,883	\$7,998,800	\$8,129,124

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

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

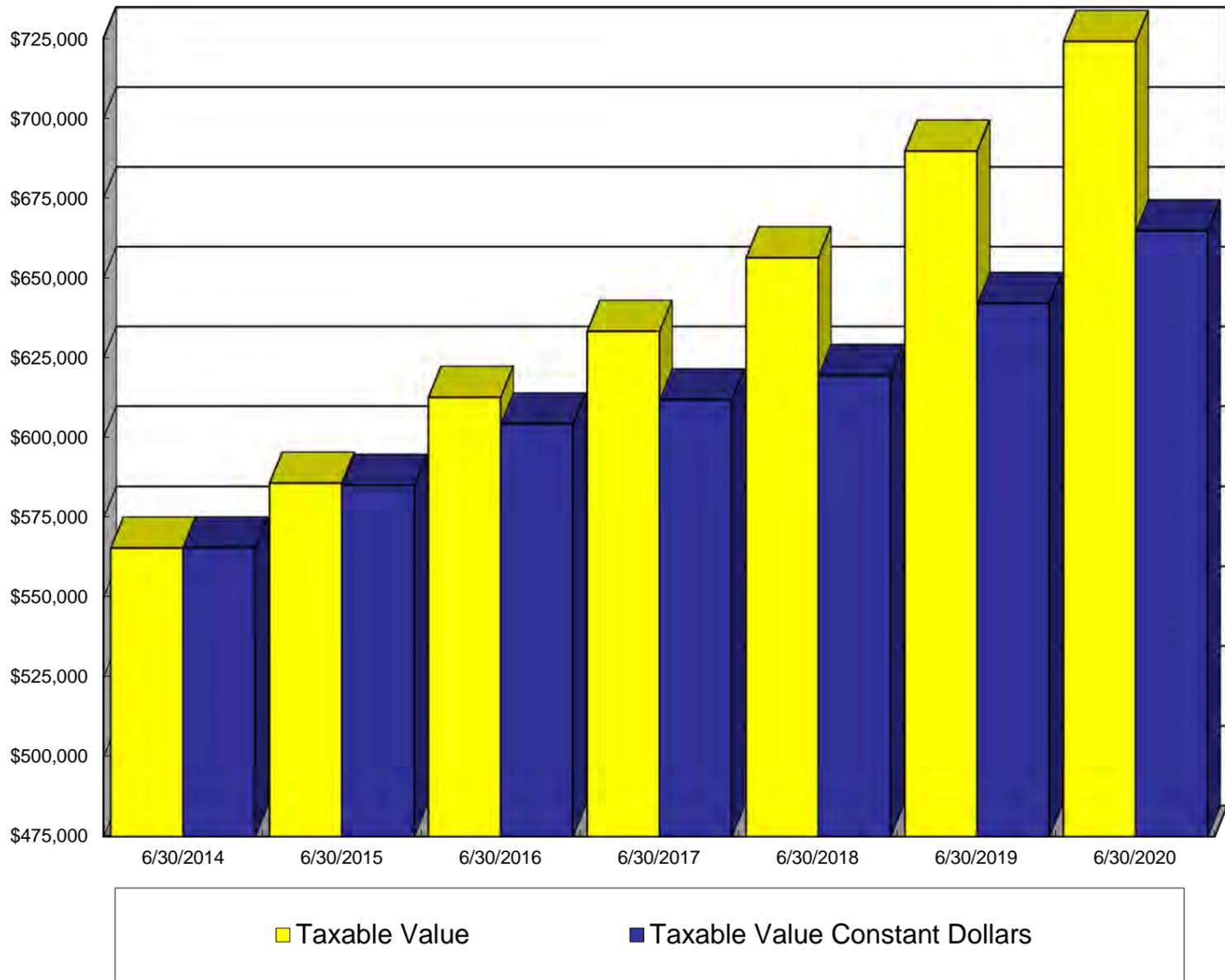
**Description:** Property tax revenues should be considered separately from other revenues because the City relies heavily on them. A decline or diminished growth rate in property taxes can result from two primary causes. First it may reflect an overall decline in property values resulting from the aging 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.

With the same example on the page before - the portion of City operating taxes only, a home with a taxable value of 275,000 will pay approximately \$1,675 at the 2019 rate. That same taxable value would have paid \$2,075 at the 1997 millage rate of 15.0560 if there was no Headlee Amendment. If there was no Proposal A and that same house had a market value of \$350,000, taxes would have been \$2,135 with the Headlee rollback and \$2,635 without the Headlee rollback. In this example - both laws working together have reduced taxes on this example property by \$960.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2019 & 2020)

# Taxable Valuation



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Taxable Valuation Valuation / 1000	565,379	585,719	612,443	633,121	656,187	689,620	723,979
Taxable Valuation\ Constant Dollars x 1000	565,379	585,025	604,095	611,650	619,320	641,858	664,632

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

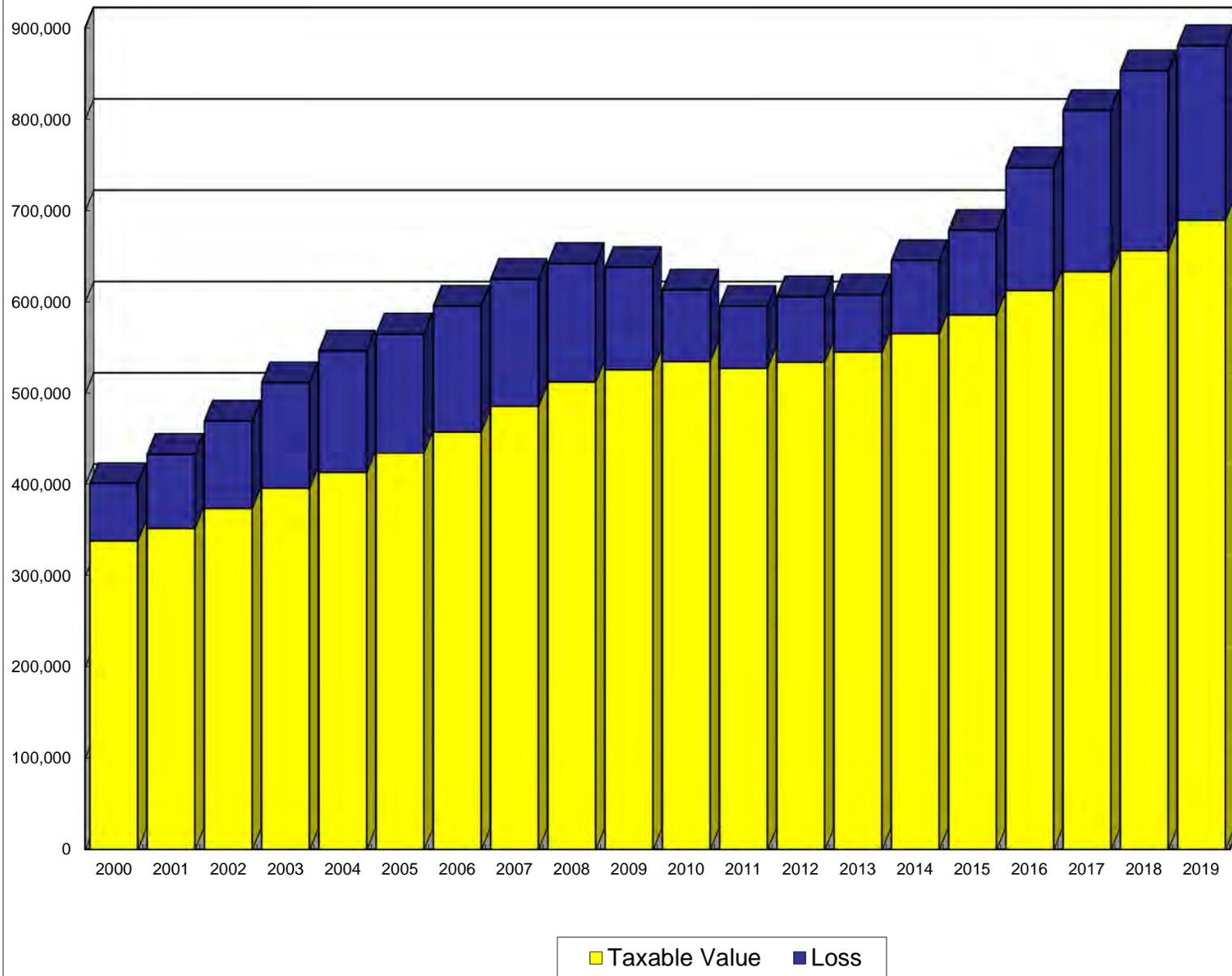
**Formula:** Taxable Value - Taxable Value (constant dollars)

**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 2019 & 2020).

# Taxable Value vs Assessed Valuation

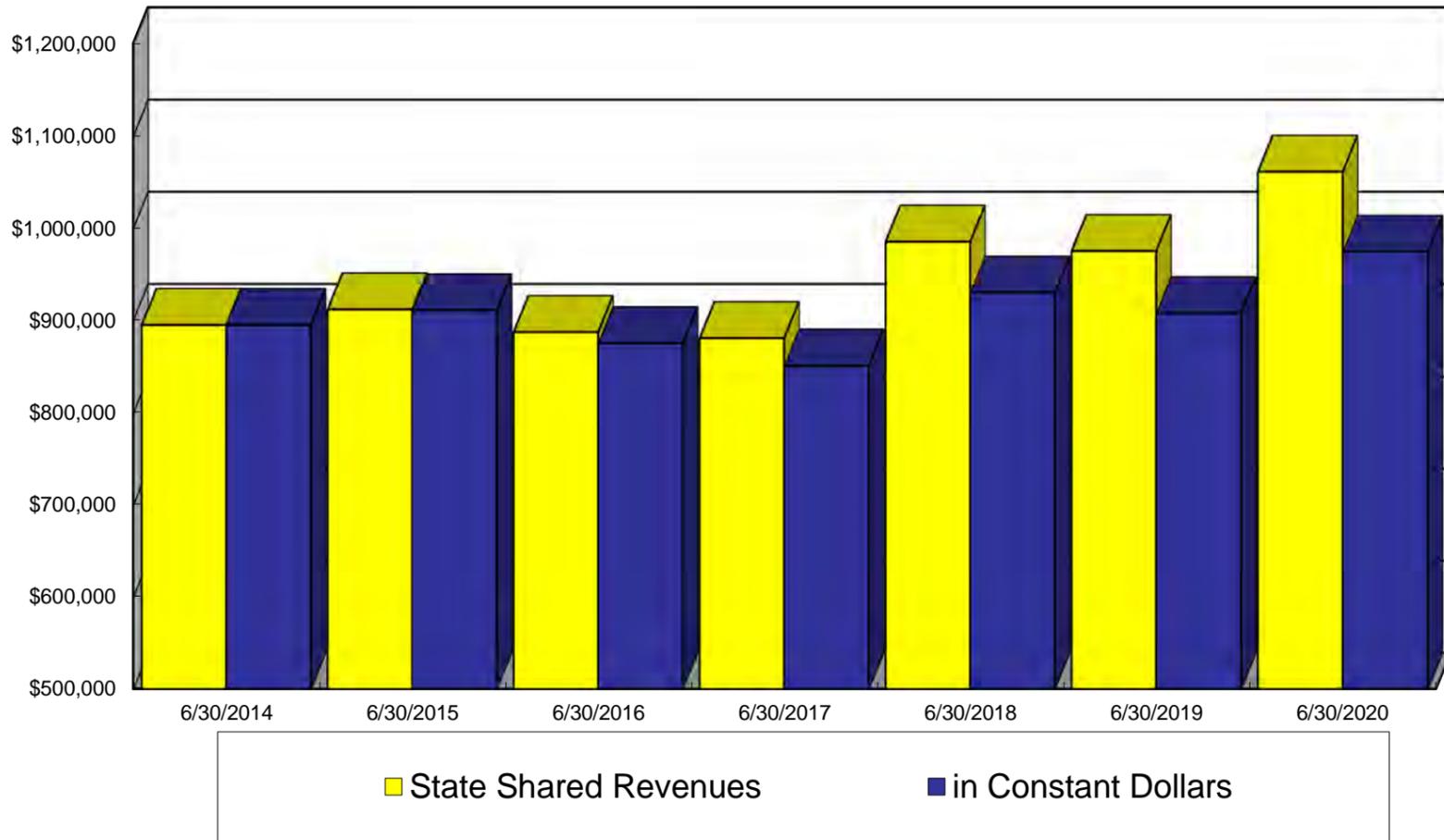


**Warning Trend:** Declining growth or drop in the value of taxable value in dollars or in constant dollars.

**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



Fiscal Year Ended	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Audit 6/30/2017	Audit 6/30/2018	Proposed 6/30/2019	Budget 6/30/2020
State Shared Revenues	\$894,749	\$911,633	\$887,054	\$880,480	\$985,133	\$975,000	\$1,061,000
State Shared Revenues in Constant Dollars	\$894,749	\$910,553	\$874,962	\$850,620	\$929,784	\$907,474	\$974,026

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

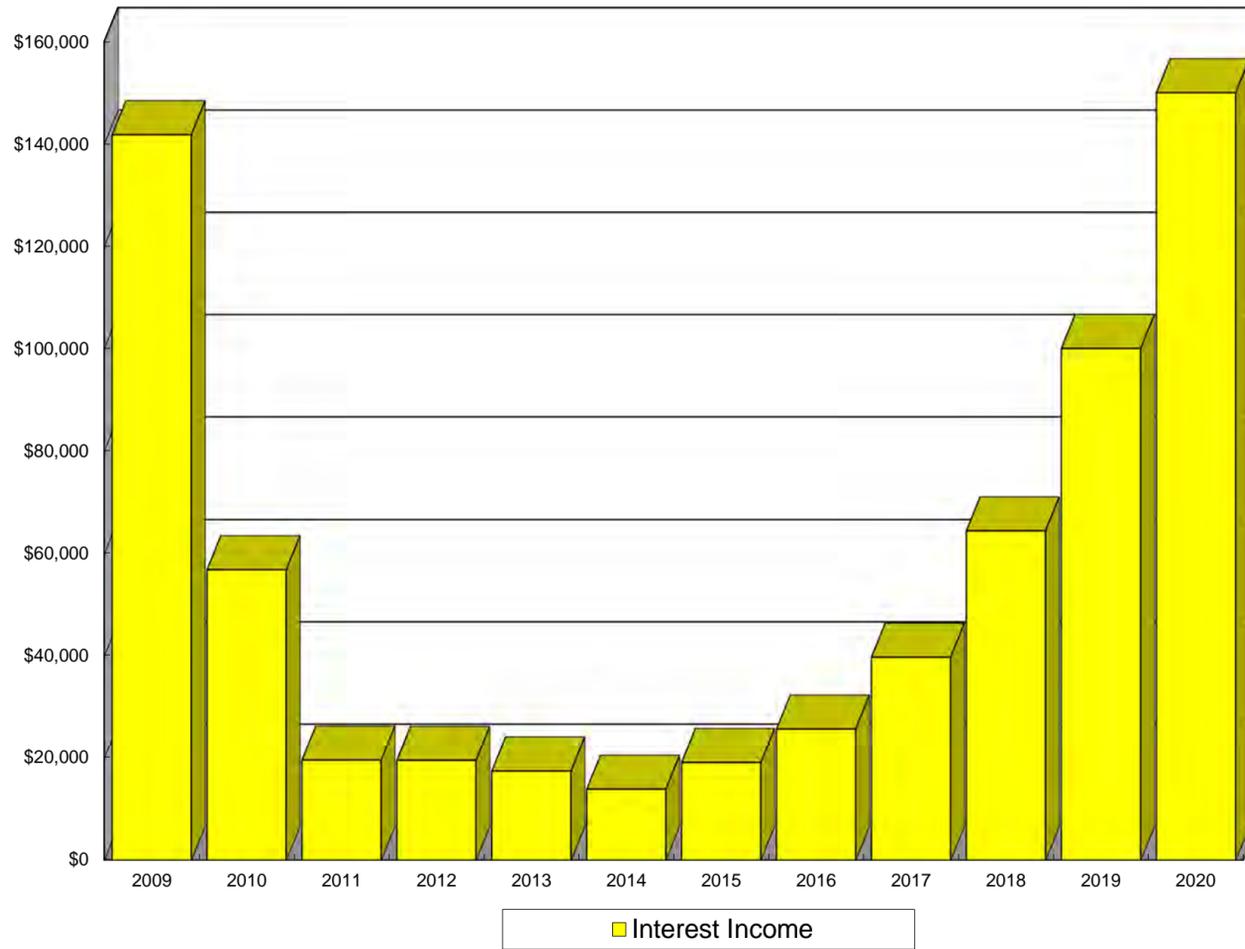
**Formula:** State shared revenues in constant dollars.

**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. State funding has remained relatively flat when considering that funding increases received have not tracked with inflation. During good economic times the State has not restored funding levels from the previous economic downturns.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2019 & 2020).

# General Fund Interest Income



	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Interest Income	\$ 141,793	\$ 56,811	\$ 19,585	\$ 19,533	\$ 17,433	\$ 13,883	\$ 19,105	\$ 25,648	\$ 39,713	\$ 64,438	\$ 100,000	\$ 150,000

**Warning Trend:** Reduction in the amount of interest income.

**Formula:** Interest income in actual dollars.

**Description:** Interest income has significantly fluctuated in the last 10 years.

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND REVENUES		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>CITY TAXES &amp; PENALTIES</b>						
101-000-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 8,318,871	\$ 8,574,000	\$ 8,574,000	\$ 8,835,000	\$ 8,835,000
101-000-4450	INTEREST & PENALTIES ON TAX-CEGR	16,319	20,000	20,000	20,000	20,000
<b>Totals for CITY TAXES &amp; PENALTIES</b>		<b>\$ 8,335,190</b>	<b>\$ 8,594,000</b>	<b>\$ 8,594,000</b>	<b>\$ 8,855,000</b>	<b>\$ 8,855,000</b>
<b>Dept 450-LICENSES &amp; PERMITS</b>						
101-450-4510	BUSINESS LICENSES	\$ 17,450	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
101-450-4770	BUILDING PERMITS	29,671	35,000	45,000	45,000	45,000
101-450-4790	OTHER PERMITS	18,191	15,000	15,000	15,000	15,000
<b>Totals for Dept 450-LICENSES &amp; PERMITS</b>		<b>\$ 65,312</b>	<b>\$ 65,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>Dept 539-INTERGOVERNMENT REVENUES</b>						
101-539-5440	STATE TRAINING POLICE GRANT	\$ 4,739	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
101-539-5480	SCHOOL SECURITY AGREEMENT	13,041	12,800	12,800	12,800	12,800
101-539-5730	LOCAL COMMUNITY STABILIZATION	19,242	20,000	21,400	20,000	20,000
101-539-5760	CONSTITUTIONAL SALES TAX	888,594	880,000	880,000	962,000	962,000
101-539-5761	STATUTORY SALES TAX	96,539	95,000	95,000	99,000	99,000
101-539-5770	LIQUOR TAX	2,957	3,000	3,000	3,000	3,000
<b>Totals for Dept 539-INTERGOVERNMENT REVENUES</b>		<b>\$ 1,025,112</b>	<b>\$ 1,016,300</b>	<b>\$ 1,017,700</b>	<b>\$ 1,102,300</b>	<b>\$ 1,102,300</b>
<b>Dept 600-CHARGES FOR CURRENT SERVICES</b>						
101-600-6090	CLERK'S SERVICES	\$ 3,750	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
101-600-6160	ADMIN. CHARGES TO W&S FUND	245,000	250,000	250,000	250,000	250,000
101-600-6165	ADMIN. CHARGES TO STREET FUNDS	30,000	30,000	30,000	30,000	30,000
101-600-6170	CATV SUBSCRIBER REVENUE	217,300	225,000	225,000	225,000	225,000
101-600-6200	RIGHT-OF-WAY FEES	40,881	35,000	35,000	35,000	35,000
101-600-6540	MISCELLANEOUS REVENUE	74,572	29,900	64,200	23,800	23,800
<b>Totals for Dept 600-CHARGES FOR CURRENT SERVICES</b>		<b>\$ 611,503</b>	<b>\$ 573,900</b>	<b>\$ 608,200</b>	<b>\$ 567,800</b>	<b>\$ 567,800</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

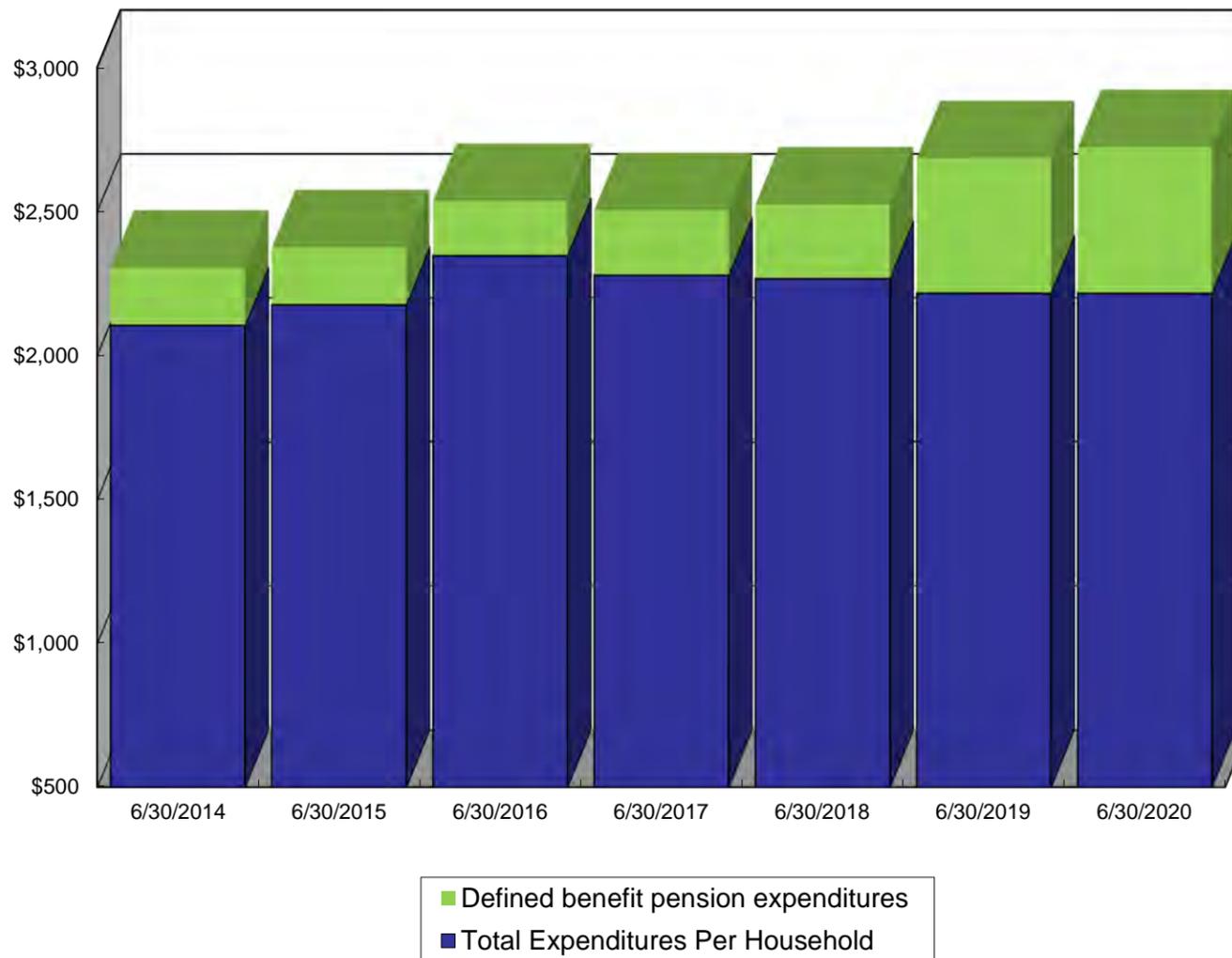
101 GENERAL FUND REVENUES		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 601-RECREATION REVENUE</b>						
101-601-6110	RECREATION PROGRAMMING FEES	\$ 165,403	\$ 183,500	\$ 164,200	\$ 170,600	\$ 170,600
101-601-6111	AQUATIC CLUB REG FEES	59,095	60,700	59,800	80,300	80,300
101-601-6112	POOL PROGRAM FEES	92,577	99,000	94,500	98,400	98,400
101-601-6113	REC SPORTS FEES	273,893	294,800	267,300	284,300	284,300
101-601-6180	SPECIAL EVENTS FEES	213,136	188,800	184,700	169,800	169,800
101-601-6250	GROUNDS MAINTENANCE	181,907	206,100	208,100	223,700	223,700
101-601-6260	MIDDLE SCHOOL SPORTS	91,927	93,200	81,400	95,100	95,100
101-601-6540	MISCELLANEOUS REVENUE	64,412	58,300	63,600	60,200	60,200
<b>Totals for Dept 601-RECREATION REVENUE</b>		<b>\$ 1,142,350</b>	<b>\$ 1,184,400</b>	<b>\$ 1,123,600</b>	<b>\$ 1,182,400</b>	<b>\$ 1,182,400</b>
<b>Dept 655-FINES AND FORFEITS</b>						
101-655-6560	POLICE AND COURT FEES	\$ 25,564	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
101-655-6580	DRUNK DRIVING (OUIL) CHARGES	3,393	5,000	5,000	5,000	5,000
<b>Totals for Dept 655-FINES AND FORFEITS</b>		<b>\$ 28,957</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>INTEREST AND RENTS</b>						
101-000-6650	INTEREST ON INVESTMENTS	\$ 64,438	\$ 60,000	\$ 100,000	\$ 150,000	\$ 150,000
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 64,438</b>	<b>\$ 60,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Dept 671-OTHER REVENUE</b>						
101-671-6750	CONTRIBUTIONS FROM PRIVATE SOURCES	14,174	-	25,000	-	-
101-671-6910	CABLE COMMUNITY ACCESS EQUIP	49,462	53,000	53,000	50,000	50,000
101-671-6931	CABLE TOWER RENTAL	67,190	68,600	68,600	68,600	68,600
<b>Totals for Dept 671-OTHER REVENUE</b>		<b>\$ 130,826</b>	<b>\$ 121,600</b>	<b>\$ 146,600</b>	<b>\$ 118,600</b>	<b>\$ 118,600</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>\$ 209,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 11,653,613</b>	<b>\$ 11,690,600</b>	<b>\$ 11,740,500</b>	<b>\$ 12,126,500</b>	<b>\$ 12,126,500</b>

# CITY OF EAST GRAND RAPIDS

## GENERAL FUND BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>EXPENDITURES</u></b>					
<b>GENERAL GOVERNMENT</b>					
CITY COMMISSION	\$ 25,224	\$ 30,200	\$ 56,400	\$ 30,200	\$ 30,200
CITY MANAGER	350,827	378,200	391,200	373,400	373,400
CITY ATTORNEY	244,091	260,000	315,000	305,000	305,000
ELECTIONS	9,144	23,300	23,300	24,300	24,300
ASSESSOR	111,503	122,200	122,200	126,300	126,300
FINANCE	611,536	657,200	679,400	729,000	729,000
GENERAL ADMIN	273,658	234,600	277,200	247,500	247,500
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,625,983</b>	<b>1,705,700</b>	<b>1,864,700</b>	<b>1,835,700</b>	<b>1,835,700</b>
<b>PUBLIC SAFETY</b>					
PUBLIC SAFETY	\$ 5,068,953	\$ 5,343,500	\$ 5,355,200	\$ 5,488,500	\$ 5,488,500
STATE PROGRAMS	4,704	5,500	5,500	5,500	5,500
<b>TOTAL PUBLIC SAFETY</b>	<b>5,073,657</b>	<b>5,349,000</b>	<b>5,360,700</b>	<b>5,494,000</b>	<b>5,494,000</b>
<b>CITY SERVICES</b>					
CITY BUILDINGS	\$ 1,060,735	\$ 921,000	\$ 940,000	\$ 904,900	\$ 904,900
ZONING ADMINISTRATION	164,067	152,500	152,500	140,500	140,500
STREET LIGHTING	88,533	99,000	99,000	100,500	100,500
WEALTH STREETScape MAINT	170,335	128,300	144,200	199,500	199,500
WASTE COLLECTION	422,898	452,500	452,500	464,800	464,800
LAKE TREATMENT	12,470	11,400	11,400	20,500	20,500
TREE MAINTENANCE	128,579	140,300	140,300	145,400	145,400
<b>TOTAL CITY SERVICES</b>	<b>2,047,617</b>	<b>1,905,000</b>	<b>1,939,900</b>	<b>1,976,100</b>	<b>1,976,100</b>
<b>RECREATION</b>					
RECREATION	\$ 726,697	\$ 800,300	\$ 799,800	\$ 817,700	\$ 817,700
POOL PROGRAMS	163,545	211,500	204,100	224,300	224,300
SPECIAL EVENTS	151,273	148,600	143,300	145,600	145,600
RECREATION PROGRAMMING	91,018	111,300	99,800	108,100	108,100
GROUNDS MAINTENANCE	383,004	429,100	437,800	469,700	469,700
RECREATION SPORTS	169,466	208,500	191,000	193,700	193,700
MIDDLE SCHOOL SPORTS	61,008	60,100	51,700	67,700	67,700
AQUATIC CLUB (WAVES)	106,474	91,500	97,700	103,900	103,900
<b>TOTAL PARKS &amp; RECREATION</b>	<b>1,852,485</b>	<b>2,060,900</b>	<b>2,025,200</b>	<b>2,130,700</b>	<b>2,130,700</b>
<b>TOTAL EXPENDITURES</b>	<b>10,599,742</b>	<b>11,020,600</b>	<b>11,190,500</b>	<b>11,436,500</b>	<b>11,436,500</b>
<b>TRANSFERS</b>					
TRANSFERS TO OTHER FUNDS	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 11,599,742</b>	<b>\$ 12,020,600</b>	<b>\$ 12,190,500</b>	<b>\$ 12,436,500</b>	<b>\$ 12,436,500</b>

## Expenditures per Household Less Capital and Transfers



Fiscal Year Ended	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Audit 6/30/2017	Audit 6/30/2018	Proposed 6/30/2019	Budget 6/30/2020
Expenditures	\$8,795,240	\$9,078,994	\$9,816,267	\$9,895,297	\$10,208,805	\$11,015,300	\$11,326,900
Expenditures in constant dollars	\$8,795,240	\$9,068,237	\$9,682,458	\$9,559,722	\$9,635,230	\$10,252,407	\$10,398,393
Total expenditures in constant dollars per household	\$2,304	\$2,375	\$2,536	\$2,504	\$2,524	\$2,685	\$2,724
Defined benefit pension expenditures in constant dollars per household	\$200	\$200	\$190	\$226	\$258	\$470	\$509

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

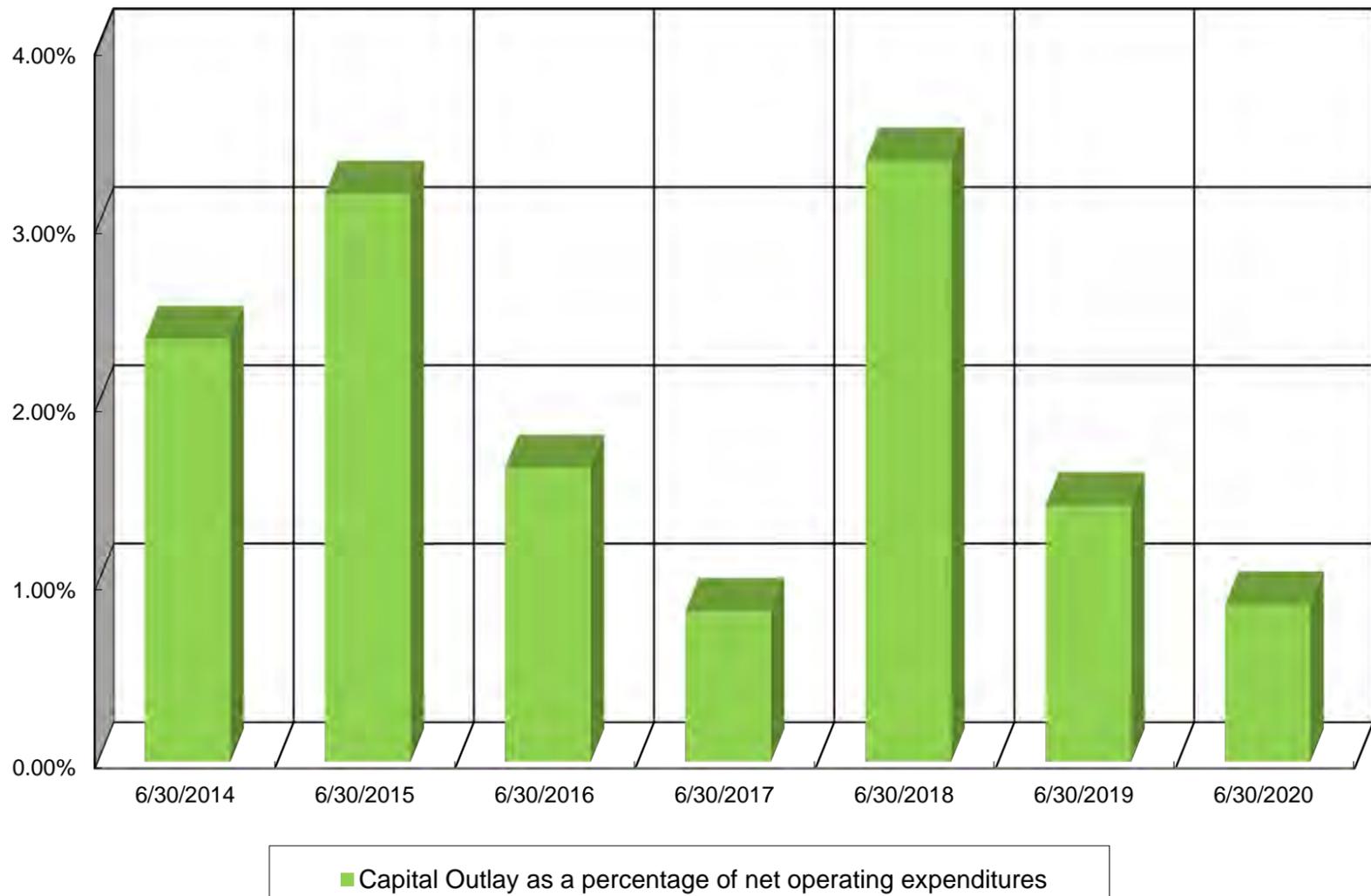
**Formula:** Expenditures less capital and transfers (constant dollars) / Number of households as compared to defined pension dollars in constant dollars per household.

**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 2020. Inflation rate per US Department of Labor, U.S. City Average (estimated for 2019 & 2020).

## Capital Outlay General Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Capital Outlay	\$238,800	\$331,481	\$182,400	\$93,392	\$390,937	\$175,200	\$109,600
Capital outlay as a percentage of net operating expenditures	2.37%	3.18%	1.65%	0.84%	3.37%	1.44%	0.88%

**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**

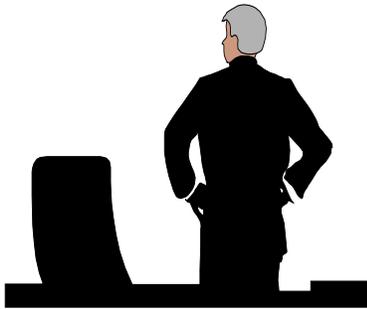
**DEPT NO.: 101**



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

**DEPARTMENT: CITY MANAGER**

**DEPT NO.: 172**



Budget Notes: The total expenditure budget for City Manager is \$373,400, which includes an increase in communication expenditures. The current fiscal year also includes cost of living salary adjustments.

It should be noted that the City Manager salary has not been reduced for the current situation. Currently, there is no City Manager salary being charged to the salary line; only the City Clerk's wages remain.

**DEPARTMENT: CITY ATTORNEY**

**DEPT NO.: 210**



Budget Notes: The total expenditure budget for the City Attorney and Labor Attorney is \$305,000, which is \$45,000 higher than last fiscal year due to upcoming union negotiations and other outstanding matters.

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>101 GENERAL FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 101-CITY COMMISSION</b>						
101-101-7070	SALARIES & WAGES - TEMPORARY	\$ 8,448	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
101-101-7150	EMPLOYER SOCIAL SECURITY	646	700	700	700	700
101-101-8010	CONTRACTUAL SERVICES	2,852	5,300	28,300	2,900	2,900
101-101-9550	MISCELLANEOUS EXPENSE	1,621	2,900	4,400	4,400	4,400
101-101-9560	DUES & SUBSCRIPTIONS	10,641	11,300	12,500	11,700	11,700
101-101-9570	PROFESSIONAL DEVELOPMENT	1,016	1,000	1,500	1,500	1,500
<b>Totals for Dept 101-CITY COMMISSION</b>		<b>\$ 25,224</b>	<b>\$ 30,200</b>	<b>\$ 56,400</b>	<b>\$ 30,200</b>	<b>\$ 30,200</b>
<b>Dept 172-CITY MANAGER</b>						
101-172-7060	SALARIES & WAGES - PERMANENT	\$ 199,891	\$ 203,700	\$ 203,700	\$ 201,100	\$ 201,100
101-172-7150	EMPLOYER SOCIAL SECURITY	14,705	15,600	15,600	15,400	15,400
101-172-7160	WORKERS' COMPENSATION INS.	945	1,100	1,100	900	900
101-172-7170	HEALTH CARE	48,961	54,600	54,600	57,100	57,100
101-172-7190	PENSION	28,826	30,600	30,600	30,200	30,200
101-172-8010	CONTRACTUAL SERVICES	51,931	49,000	59,000	59,000	59,000
101-172-9470	AUTO EXPENSE	247	400	400	400	400
101-172-9550	MISCELLANEOUS EXPENSE	538	1,000	1,200	1,200	1,200
101-172-9560	DUES & SUBSCRIPTIONS	2,674	2,100	3,000	3,100	3,100
101-172-9570	PROFESSIONAL DEVELOPMENT	1,949	4,200	4,300	4,300	4,300
101-172-9700	CAPITAL EXPENDITURES	160	15,900	17,700	700	700
<b>Totals for Dept 172-CITY MANAGER</b>		<b>\$ 350,827</b>	<b>\$ 378,200</b>	<b>\$ 391,200</b>	<b>\$ 373,400</b>	<b>\$ 373,400</b>
<b>Dept 210-CITY ATTORNEY</b>						
101-210-7080	CONTRACTUAL WAGES	\$ 227,697	\$ 245,000	\$ 300,000	\$ 260,000	\$ 260,000
101-210-8180	LABOR ATTORNEY FEES	16,394	15,000	15,000	45,000	45,000
<b>Totals for Dept 210-CITY ATTORNEY</b>		<b>\$ 244,091</b>	<b>\$ 260,000</b>	<b>\$ 315,000</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>

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

**DEPARTMENT: FINANCE**

Budget Notes: The total expenditure budget for the Finance Department is \$879,600.

**ACTIVITY: ELECTIONS**

**DEPT NO.: 192**



Budget Notes: The budget for Elections is \$24,300 which is similar to last fiscal year. The budget anticipates 3 elections. There are two definite elections:

- City Election: November 5, 2019
- Presidential Primary: March 2020

There are also two possible elections in FY 2019-20: August 6, 2019 (if primary is needed) or May 5, 2020 (open date)

**ACTIVITY: ASSESSOR**

**DEPT NO.: 209**



Budget Notes: The City Assessor budget is \$126,300 which is similar to the prior fiscal year.

**ACTIVITY: FINANCE**

**DEPT NO.: 260**

Budget Notes: The budget for Finance is \$729,000. 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.



**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 192-ELECTIONS</b>						
101-192-7070	SALARIES & WAGES - TEMPORARY	\$ 4,145	\$ 17,000	\$ 17,000	\$ 18,000	\$ 18,000
101-192-7150	EMPLOYER SOCIAL SECURITY	317	1,300	1,300	1,300	1,300
101-192-7400	OPERATING SUPPLIES	470	2,500	2,500	2,500	2,500
101-192-8010	CONTRACTUAL SERVICES	1,490	2,500	2,500	2,500	2,500
101-192-9700	CAPITAL EXPENDITURES	2,722	-	-	-	-
<b>Totals for Dept 192-ELECTIONS</b>		<b>\$ 9,144</b>	<b>\$ 23,300</b>	<b>\$ 23,300</b>	<b>\$ 24,300</b>	<b>\$ 24,300</b>
 <b>Dept 209-ASSESSOR</b>						
101-209-7060	SALARIES & WAGES - PERMANENT	\$ 63,869	\$ 67,400	\$ 67,400	\$ 69,100	\$ 69,100
101-209-7070	SALARIES & WAGES - PART-TIME	31,317	33,400	33,400	35,600	35,600
101-209-7150	EMPLOYER SOCIAL SECURITY	7,282	7,700	7,700	8,000	8,000
101-209-7160	WORKERS' COMPENSATION INS.	756	900	900	800	800
101-209-7400	OPERATING SUPPLIES	5,615	5,700	5,700	5,700	5,700
101-209-8010	CONTRACTUAL SERVICES	-	3,000	3,000	3,000	3,000
101-209-9470	AUTO EXPENSE	92	100	100	100	100
101-209-9560	DUES & SUBSCRIPTIONS	720	1,000	1,000	1,000	1,000
101-209-9570	PROFESSIONAL DEVELOPMENT	1,852	3,000	3,000	3,000	3,000
<b>Totals for Dept 209-ASSESSOR</b>		<b>\$ 111,503</b>	<b>\$ 122,200</b>	<b>\$ 122,200</b>	<b>\$ 126,300</b>	<b>\$ 126,300</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 260-FINANCE</b>						
101-260-7060	SALARIES & WAGES - PERMANENT	\$ 260,051	\$ 266,400	\$ 266,400	\$ 280,100	\$ 280,100
101-260-7070	SALARIES & WAGES - PART-TIME	59,148	62,500	67,500	66,300	66,300
101-260-7090	SALARIES & WAGES - OVERTIME	2,249	500	500	500	500
101-260-7150	EMPLOYER SOCIAL SECURITY	24,249	25,200	25,200	26,500	26,500
101-260-7160	WORKERS' COMPENSATION INS.	1,368	1,500	1,500	1,400	1,400
101-260-7170	HEALTH CARE	89,659	106,400	106,400	106,100	106,100
101-260-7190	PENSION	38,864	40,000	40,000	42,000	42,000
101-260-7400	OPERATING SUPPLIES	15,795	15,000	15,000	15,000	15,000
101-260-7410	POSTAGE	12,071	15,000	15,000	15,000	15,000
101-260-8010	CONTRACTUAL SERVICES	12,972	28,400	30,400	24,300	24,300
101-260-8030	AUDIT	25,001	14,100	14,100	14,500	14,500
101-260-9000	PRINTING & PUBLISHING	1,228	2,500	2,500	2,700	2,700
101-260-9300	REPAIRS & MAINTENANCE	44,903	47,600	57,600	62,400	62,400
101-260-9320	COMPUTER REPAIR	3,133	6,000	6,000	6,000	6,000
101-260-9470	AUTO EXPENSE	687	900	900	900	900
101-260-9540	WELLNESS COMMITTEE	951	1,500	1,500	1,500	1,500
101-260-9550	MISCELLANEOUS EXPENSE	5,561	5,000	5,000	5,000	5,000
101-260-9560	DUES & SUBSCRIPTIONS	378	700	700	700	700
101-260-9570	PROFESSIONAL DEVELOPMENT	3,896	5,000	5,000	5,000	5,000
101-260-9700	CAPITAL EXPENDITURES	5,414	10,300	15,500	53,100	53,100
101-260-9701	SMALL CAPITAL	3,958	2,700	2,700	-	-
<b>Totals for Dept 260-FINANCE</b>		<b>\$ 611,536</b>	<b>\$ 657,200</b>	<b>\$ 679,400</b>	<b>\$ 729,000</b>	<b>\$ 729,000</b>

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

**DEPARTMENT: PUBLIC SAFETY**

**DEPT NO.: 345, 346**

Budget Notes: The Public Safety expenditure budget is \$5,494,000 which is \$145,000 more than the previous fiscal year. The current fiscal year budget includes cost of living salary adjustments and \$156,500 increase of defined benefit costs. To offset these increases there has been various cuts and some reclassifications to the Drug Seizure Fund in the Public Safety budget.



**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 345-PUBLIC SAFETY</b>						
101-345-7060	SALARIES & WAGES - PERMANENT	\$ 61,224	\$ 78,500	\$ 78,500	\$ 78,100	\$ 78,100
101-345-7070	SALARIES & WAGES - TEMPORARY	51,655	55,000	50,000	42,000	42,000
101-345-7110	SAL. & WAGES - PERM. (NO FICA)	2,061,122	2,090,600	2,121,000	2,112,600	2,112,600
101-345-7130	SAL. & WAGES - OVT (NO FICA)	247,478	220,000	220,000	220,000	220,000
101-345-7150	EMPLOYER SOCIAL SECURITY	41,095	40,600	40,600	37,000	37,000
101-345-7160	WORKERS' COMPENSATION INS.	51,762	60,000	60,000	52,000	52,000
101-345-7170	HEALTH CARE	689,151	709,000	759,000	771,900	771,900
101-345-7190	PENSION	1,451,339	1,585,800	1,587,600	1,758,800	1,758,800
101-345-7400	OPERATING SUPPLIES	51,782	73,800	53,800	54,700	54,700
101-345-8010	CONTRACTUAL SERVICES	61,302	53,500	60,200	53,500	53,500
101-345-8110	COUNTY DISPATCH AGREEMENT	75,835	79,000	79,000	79,000	79,000
101-345-9300	REPAIRS & MAINTENANCE	3,199	9,000	9,000	9,000	9,000
101-345-9470	AUTO EXPENSE	181,749	230,800	170,800	171,000	171,000
101-345-9550	MISCELLANEOUS EXPENSE	5,511	8,000	8,000	8,000	8,000
101-345-9560	DUES & SUBSCRIPTIONS	2,715	3,700	3,700	3,700	3,700
101-345-9570	PROFESSIONAL DEVELOPMENT	8,845	12,000	12,000	12,000	12,000
101-345-9571	INSERVICE TRAINING	3,069	8,600	8,600	13,600	13,600
101-345-9700	CAPITAL EXPENDITURES	17,600	23,500	31,300	9,500	9,500
101-345-9701	SMALL CAPITAL	2,520	2,100	2,100	2,100	2,100
<b>Totals for Dept 345-PUBLIC SAFETY</b>		<b>\$ 5,068,953</b>	<b>\$ 5,343,500</b>	<b>\$ 5,355,200</b>	<b>\$ 5,488,500</b>	<b>\$ 5,488,500</b>
 <b>Dept 346-PUBLIC SAFETY STATE PROGRAMS</b>						
101-346-9580	ST TRNG GRANT-POLICE / PA302	\$ 4,704	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
<b>Totals for Dept 346-PUBLIC SAFETY STATE PROGRAMS</b>		<b>\$ 4,704</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 current fiscal year budget includes cost of living salary adjustments for all departments discussed below. The following is a summary of these budgets.

**ACTIVITY: CITY BUILDINGS**

**DEPT NO.: 265**



Budget Notes: The City Buildings expenditure budget is \$904,900 which is \$16,100 less than last fiscal year. The decrease is due to less capital projects being budgeted than in the prior year.

**ACTIVITY: ZONING ADMINISTRATION**

**DEPT NO.: 371**

Budget Notes: The total expenditure budget for Zoning Administration is \$140,500 which is \$12,000 less than last fiscal year due to the Master Plan update in the previous year.



**DEPARTMENT: PUBLIC WORKS**

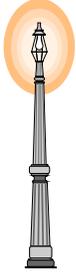
**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 265-CITY BUILDINGS</b>						
101-265-7060	SALARIES & WAGES - PERMANENT	\$ 95,611	\$ 97,300	\$ 97,300	\$ 100,600	\$ 100,600
101-265-7070	SALARIES & WAGES - PART-TIME	56,149	97,900	97,900	109,200	109,200
101-265-7090	SALARIES & WAGES - OVERTIME	3,339	1,500	1,500	1,500	1,500
101-265-7150	EMPLOYER SOCIAL SECURITY	11,819	14,500	14,500	16,100	16,100
101-265-7160	WORKERS' COMPENSATION INS.	1,465	1,800	1,800	1,500	1,500
101-265-7170	HEALTH CARE	33,120	40,300	40,300	37,100	37,100
101-265-7190	PENSION	51,944	51,800	51,800	52,000	52,000
101-265-7400	OPERATING SUPPLIES	38,496	43,900	43,700	46,000	46,000
101-265-8010	CONTRACTUAL SERVICES	108,600	101,700	105,900	114,800	114,800
101-265-8040	JANITORIAL SERVICE	144,012	145,100	145,100	150,900	150,900
101-265-9210	GAS SERVICE	36,425	40,000	40,000	40,500	40,500
101-265-9220	ELECTRIC SERVICE	147,314	155,000	155,000	155,000	155,000
101-265-9230	WATER SERVICE	26,330	27,500	27,500	28,500	28,500
101-265-9240	TELEPHONE SERVICE + CELL	31,680	30,000	30,000	30,000	30,000
101-265-9300	REPAIRS & MAINTENANCE	912	-	-	-	-
101-265-9470	AUTO EXPENSE	12,028	12,000	12,000	12,000	12,000
101-265-9560	DUES & SUBSCRIPTIONS	255	500	500	500	500
101-265-9570	PROFESSIONAL DEVELOPMENT	1,234	3,200	3,200	3,300	3,300
101-265-9700	CAPITAL EXPENDITURES	251,183	57,000	72,000	2,100	2,100
101-265-9701	SMALL CAPITAL	8,819	-	-	3,300	3,300
<b>Totals for Dept 265-CITY BUILDINGS</b>		<b>\$ 1,060,735</b>	<b>\$ 921,000</b>	<b>\$ 940,000</b>	<b>\$ 904,900</b>	<b>\$ 904,900</b>
<b>Dept 371-ZONING ADMINISTRATION</b>						
101-371-7060	SALARIES & WAGES - PERMANENT	\$ 47,109	\$ 70,700	\$ 70,700	\$ 70,500	\$ 70,500
101-371-7070	SALARIES & WAGES - PART-TIME	12,174	-	-	-	-
101-371-7150	EMPLOYER SOCIAL SECURITY	4,507	5,400	5,400	5,400	5,400
101-371-7160	WORKERS' COMPENSATION INS.	1,133	1,300	1,300	1,100	1,100
101-371-7170	HEALTH CARE	11,911	31,800	31,800	20,000	20,000
101-371-7190	PENSION	16,161	19,800	19,800	19,800	19,800
101-371-7400	OPERATING SUPPLIES	2,934	3,000	3,000	3,200	3,200
101-371-8010	CONTRACTUAL SERVICES	67,374	20,000	20,000	20,000	20,000
101-371-9470	AUTO EXPENSE	764	500	500	500	500
<b>Totals for Dept 371-ZONING ADMINISTRATION</b>		<b>\$ 164,067</b>	<b>\$ 152,500</b>	<b>\$ 152,500</b>	<b>\$ 140,500</b>	<b>\$ 140,500</b>

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

**ACTIVITY: STREET LIGHTING**

**DEPT NO.: 448**



Budget Notes: The total expenditure budget for Street Lighting is \$100,500 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 \$199,500 which is \$71,200 more than last fiscal year mainly due to an expected increase in the natural gas used to operate the snow melt system.

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 448-STREET LIGHTING</b>						
101-448-7400	OPERATING SUPPLIES	\$ 234	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
101-448-8010	CONTRACTUAL SERVICES	4,389	5,000	5,000	5,000	5,000
101-448-9220	ELECTRIC SERVICE	83,666	85,000	85,000	86,500	86,500
101-448-9300	REPAIRS & MAINTENANCE	244	2,000.00	2,000	2,000	2,000
101-448-9700	CAPITAL EXPENDITURES	-	5,000	-	-	-
101-448-9701	SMALL CAPITAL	-	-	5,000	5,000	5,000
<b>Totals for Dept 448-STREET LIGHTING</b>		<b>\$ 88,533</b>	<b>\$ 99,000</b>	<b>\$ 99,000</b>	<b>\$ 100,500</b>	<b>\$ 100,500</b>
<b>Dept 485-WEALTHY STREETScape MAINTENANCE</b>						
101-485-7070	SALARIES & WAGES - TEMPORARY	\$ 8,253	\$ 8,200	\$ 8,200	\$ 9,300	\$ 9,300
101-485-7150	EMPLOYER SOCIAL SECURITY	638	600	600	700	700
101-485-7400	OPERATING SUPPLIES	11,890	15,500	12,900	14,300	14,300
101-485-8010	CONTRACTUAL SERVICES	7,250	17,000	19,500	21,200	21,200
101-485-9210	GAS SERVICE	116,298	54,000	70,000	125,000	125,000
101-485-9220	ELECTRIC SERVICE	15,252	13,000	13,000	14,000	14,000
101-485-9300	REPAIRS & MAINTENANCE	10,754	10,000	10,000	10,000	10,000
101-485-9700	CAPITAL EXPENDITURES	-	10,000	10,000	5,000	5,000
<b>Totals for Dept 485-WEALTHY STREETScape MAINTENANCE</b>		<b>\$ 170,335</b>	<b>\$ 128,300</b>	<b>\$ 144,200</b>	<b>\$ 199,500</b>	<b>\$ 199,500</b>

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

**DEPARTMENT: PUBLIC WORKS**

**ACTIVITY: WASTE COLLECTION**

**DEPT NO.: 528**

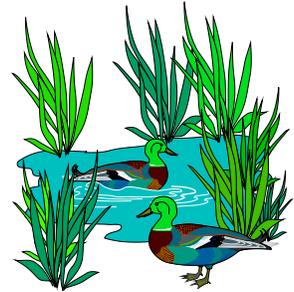
Budget Notes: The total expenditure budget for Waste Collection is \$464,800 which is similar to last fiscal year.



**ACTIVITY: LAKE TREATMENT**

**DEPT NO.: 621**

Budget Notes: The expenditure budget for Lake Treatment is \$20,500 which is \$9,100 more than last fiscal year. The increase is due to an increase in the lake treatment contract. 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.



**ACTIVITY: TREE MAINTENANCE & REMOVAL**

**DEPT NO.: 771**



Budget Notes: The total expenditure budget for Tree Maintenance is \$145,400 which is similar to last fiscal year.

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 528-WASTE COLLECTION</b>						
101-528-7060	SALARIES & WAGES - PERMANENT	\$ 93,471	\$ 86,600	\$ 86,600	\$ 99,800	\$ 99,800
101-528-7070	SALARIES & WAGES - TEMPORARY	13,598	10,000	10,000	10,000	10,000
101-528-7090	SALARIES & WAGES - OVERTIME	6,346	6,000	6,000	6,000	6,000
101-528-7150	EMPLOYER SOCIAL SECURITY	8,550	6,600	6,600	7,600	7,600
101-528-7160	WORKERS' COMPENSATION INS.	6,234	7,200	7,200	6,200	6,200
101-528-7170	HEALTH CARE	41,311	59,100	59,100	51,600	51,600
101-528-7190	PENSION	10,716	9,700	9,700	11,100	11,100
101-528-7400	OPERATING SUPPLIES	296	800	800	900	900
101-528-8010	CONTRACTUAL SERVICES	6,279	6,500	6,500	6,600	6,600
101-528-8050	YARD WASTE DISPOSAL	88,078	100,000	100,000	105,000	105,000
101-528-9470	AUTO EXPENSE	148,019	160,000	160,000	160,000	160,000
<b>Totals for Dept 528-WASTE COLLECTION</b>		<b>\$ 422,898</b>	<b>\$ 452,500</b>	<b>\$ 452,500</b>	<b>\$ 464,800</b>	<b>\$ 464,800</b>
<b>Dept 621-LAKE TREATMENT</b>						
101-621-8010	CONTRACTUAL SERVICES	\$ 12,470	\$ 11,400	\$ 11,400	\$ 20,500	\$ 20,500
101-621-9701	SMALL CAPITAL EXPENDITURES	-	-	-	-	-
<b>Totals for Dept 621-LAKE TREATMENT</b>		<b>\$ 12,470</b>	<b>\$ 11,400</b>	<b>\$ 11,400</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>
<b>Dept 771-TREE MAINTENANCE</b>						
101-771-7060	SALARIES & WAGES - PERMANENT	\$ 25,143	\$ 26,300	\$ 26,300	\$ 22,400	\$ 22,400
101-771-7090	SALARIES & WAGES - OVERTIME	1,761	2,000	2,000	2,000	2,000
101-771-7150	EMPLOYER SOCIAL SECURITY	2,018	2,000	2,000	1,700	1,700
101-771-7160	WORKERS' COMPENSATION INS.	1,700	2,000	2,000	1,700	1,700
101-771-7170	HEALTH CARE	13,095	14,800	14,800	13,800	13,800
101-771-7190	PENSION	2,720	3,000	3,000	2,600	2,600
101-771-7400	OPERATING SUPPLIES	1,306	1,200	1,200	3,200	3,200
101-771-8010	CONTRACTUAL SERVICES	11,306	14,000	14,000	18,000	18,000
101-771-8060	TREE TRIMMING & REMOVAL	44,251	45,000	45,000	50,000	50,000
101-771-9470	AUTO EXPENSE	25,279	30,000	30,000	30,000	30,000
<b>Totals for Dept 771-TREE MAINTENANCE AND REMOVAL</b>		<b>\$ 128,579</b>	<b>\$ 140,300</b>	<b>\$ 140,300</b>	<b>\$ 145,400</b>	<b>\$ 145,400</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 \$817,700, which is \$17,400 more than the previous fiscal year. The current fiscal year includes inflationary salary increases & benefits, Master Plan contract for \$7,500 and copy machine maintenance \$7,200.



Revenues are budgeted at \$60,200 which is \$1,900 more than the previous fiscal year due to an increase in outdoor volleyball court rentals.

### **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 \$224,300 which is \$12,800 more than last fiscal year. Staff salaries and increase in Joint Facilities (custodial and utility) costs.



Revenues for pool programs and activities are budgeted at \$98,400 a decrease of \$600 mainly due to a projected enrollment in adult class offerings.

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 751-RECREATION</b>						
101-751-7060	SALARIES & WAGES - PERMANENT	\$ 370,434	\$ 379,500	\$ 373,900	\$ 365,800	\$ 365,800
101-751-7070	SALARIES & WAGES - TEMPORARY	39,829	42,500	42,500	47,800	47,800
101-751-7090	SALARIES & WAGES - OVERTIME	5,435	8,000	6,900	8,000	8,000
101-751-7150	EMPLOYER SOCIAL SECURITY	31,556	32,900	32,500	31,600	31,600
101-751-7160	WORKERS' COMPENSATION INS.	756	900	900	800	800
101-751-7170	HEALTH CARE	89,893	96,500	103,400	126,200	126,200
101-751-7190	PENSION	48,020	49,600	50,700	56,100	56,100
101-751-7400	OPERATING SUPPLIES	3,499	3,600	3,600	3,600	3,600
101-751-8010	CONTRACTUAL SERVICES	34,151	51,300	44,800	46,100	46,100
101-751-9300	REPAIRS & MAINTENANCE	3,862	2,700	8,800	9,400	9,400
101-751-9470	AUTO EXPENSE	36	1,000	1,000	1,000	1,000
101-751-9550	MISCELLANEOUS EXPENSE	18	300	300	300	300
101-751-9560	DUES & SUBSCRIPTIONS	1,368	1,300	1,200	1,300	1,300
101-751-9570	PROFESSIONAL DEVELOPMENT	4,376	5,000	5,000	4,600	4,600
101-751-9640	BANK SERVICE FEES	11,968	13,000	13,000	13,000	13,000
101-751-9700	CAPITAL EXPENDITURES	13,686	9,800	9,800	2,100	2,100
101-751-9701	SMALL CAPITAL	7,810	2,400	1,500	-	-
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>\$ 726,697</b>	<b>\$ 800,300</b>	<b>\$ 799,800</b>	<b>\$ 817,700</b>	<b>\$ 817,700</b>
<b>Dept 756-POOL PROGRAMS</b>						
101-756-7070	SALARIES & WAGES - TEMPORARY	\$ 62,444	\$ 76,900	\$ 78,900	\$ 84,400	\$ 84,400
101-756-7150	EMPLOYER SOCIAL SECURITY	4,767	5,900	6,000	6,000	6,000
101-756-7160	WORKERS' COMPENSATION INS.	1,322	1,500	1,500	1,300	1,300
101-756-7400	OPERATING SUPPLIES	6,291	13,200	8,000	12,700	12,700
101-756-8010	CONTRACTUAL SERVICES	20,261	21,600	21,400	22,900	22,900
101-756-8090	JOINT FACILITIES AGREEMENT	68,460	92,400	88,300	97,000	97,000
<b>Totals for Dept 756-POOL PROGRAMS</b>		<b>\$ 163,545</b>	<b>\$ 211,500</b>	<b>\$ 204,100</b>	<b>\$ 224,300</b>	<b>\$ 224,300</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 \$145,600, which is \$3,000 less than last fiscal year. Contractual reduction in the purchase of fireworks in the amount of \$5,000. (NOTE: A sponsorship came in after the budget was approved for \$25,000 and the firework budget was increased by \$5,000. This will be a budget amendment in the first quarter.)



than budgeted.

Revenues budgeted for Special Events are \$169,800 which is down \$19,000 from last fiscal year. Loss of sponsorship with Huntington Bank for the Reeds Lake Run \$12,500 and participation numbers in the Rhoades McKee Reeds Lake Triathlon. Reeds Lake Run participation revenue was less

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 \$108,100 which is \$3,200 less than last fiscal year. The decrease is primarily the result of anticipated classes and enrollments.

Revenues budgeted for Recreation Programming fees are \$170,600, which is \$12,900 less than last fiscal year, this revenue number is based on participation and programming over the last two years which included a short summer due to school year change. 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 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 775-SPECIAL EVENTS</b>						
101-775-7070	SALARIES & WAGES - TEMPORARY	\$ 1,956	\$ 2,900	\$ 2,900	\$ 3,400	\$ 3,400
101-775-7080	CONTRACTUAL WAGES	28	-	-	-	-
101-775-7090	SALARIES & WAGES - OVERTIME	2,087	2,000	1,900	2,000	2,000
101-775-7150	EMPLOYER SOCIAL SECURITY	277	400	400	400	400
101-775-7160	WORKERS' COMPENSATION INS.	189	200	200	200	200
101-775-7190	PENSION	133	300	300	300	300
101-775-7400	OPERATING SUPPLIES	55,175	57,700	56,000	58,500	58,500
101-775-8010	CONTRACTUAL SERVICES	38,992	44,800	41,300	45,400	45,400
101-775-8800	COMMUNITY PROMOTION	52,436	40,300	40,300	35,400	35,400
<b>Totals for Dept 775-SPECIAL EVENTS</b>		<b>\$ 151,273</b>	<b>\$ 148,600</b>	<b>\$ 143,300</b>	<b>\$ 145,600</b>	<b>\$ 145,600</b>
<b>Dept 777-RECREATION PROGRAMMING</b>						
101-777-7070	SALARIES & WAGES - TEMPORARY	\$ 49,306	\$ 62,300	\$ 51,300	\$ 58,900	\$ 58,900
101-777-7150	EMPLOYER SOCIAL SECURITY	3,780	4,800	4,000	4,500	4,500
101-777-7160	WORKERS' COMPENSATION INS.	1,889	2,200	2,200	1,900	1,900
101-777-7400	OPERATING SUPPLIES	4,840	8,000	5,700	7,200	7,200
101-777-8010	CONTRACTUAL SERVICES	31,203	34,000	36,600	35,600	35,600
<b>Totals for Dept 777-RECREATION PROGRAMMING</b>		<b>\$ 91,018</b>	<b>\$ 111,300</b>	<b>\$ 99,800</b>	<b>\$ 108,100</b>	<b>\$ 108,100</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 \$469,700 which is \$40,600 more than the previous year. Capital items including chemical sprayer for \$13,000. In addition, the current fiscal year includes inflationary salary and benefit increases. Increase in new lawn maintenance contract and purchase of lawn chemicals.

The East Grand Rapids Public Schools reimburse the City for one-half of a majority of these costs which revenue is budgeted at \$223,700 up \$17,600 from last year. Increased portion for CIP purchase, salaries, and

lawn contract.

**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 \$193,700 which is \$14,800 less than last fiscal year due to no longer renting the soccer field at Gainey and GRYC sailing lesson participation being down.

Revenues budgeted for Recreation Sport fees are \$284,300, which is \$10,500 less than last fiscal year. The revenues earned over expenditures are used to cover the portion of supervision costs included in the general recreation overhead department.

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 778-GROUNDS MAINTENANCE</b>						
101-778-7060	SALARIES & WAGES - PERMANENT	\$ 132,827	\$ 138,800	\$ 138,800	\$ 145,800	\$ 145,800
101-778-7070	SALARIES & WAGES - TEMPORARY	11,065	24,400	24,400	26,400	26,400
101-778-7090	SALARIES & WAGES - OVERTIME	3,209	3,800	5,200	5,000	5,000
101-778-7150	EMPLOYER SOCIAL SECURITY	11,086	12,800	12,900	13,600	13,600
101-778-7160	WORKERS' COMPENSATION INS.	3,212	3,700	3,700	3,200	3,200
101-778-7170	HEALTH CARE	73,031	75,000	80,000	81,500	81,500
101-778-7190	PENSION	20,189	21,300	21,300	22,600	22,600
101-778-7400	OPERATING SUPPLIES	19,515	27,300	25,000	35,600	35,600
101-778-8010	CONTRACTUAL SERVICES	5,440	6,400	5,900	6,000	6,000
101-778-8080	GROUNDS MAINTENANCE	70,182	75,600	82,500	85,300	85,300
101-778-9300	REPAIRS & MAINTENANCE	8,358	8,000	7,700	8,000	8,000
101-778-9470	AUTO EXPENSE	20,487	20,600	20,600	20,600	20,600
101-778-9560	DUES & SUBSCRIPTIONS	157	400	200	400	400
101-778-9570	PROFESSIONAL DEVELOPMENT	257	2,400	1,200	2,000	2,000
101-778-9700	CAPITAL EXPENDITURES	-	8,600	8,400	13,700	13,700
101-778-9701	SMALL CAPITAL	3,989	-	-	-	-
<b>Totals for Dept 778-GROUNDS MAINTENANCE</b>		<b>\$ 383,004</b>	<b>\$ 429,100</b>	<b>\$ 437,800</b>	<b>\$ 469,700</b>	<b>\$ 469,700</b>
<b>Dept 779-RECREATION SPORTS</b>						
101-779-7070	SALARIES & WAGES - TEMPORARY	\$ 41,492	\$ 56,500	\$ 55,500	\$ 48,600	\$ 48,600
101-779-7080	CONTRACTUAL WAGES	41,299	49,000	42,700	50,100	50,100
101-779-7150	EMPLOYER SOCIAL SECURITY	3,123	4,300	4,200	3,700	3,700
101-779-7160	WORKERS' COMPENSATION INS.	1,322	1,500	1,500	1,300	1,300
101-779-7400	OPERATING SUPPLIES	23,865	33,200	28,700	30,100	30,100
101-779-8010	CONTRACTUAL SERVICES	58,365	64,000	58,400	59,900	59,900
<b>Totals for Dept 779-RECREATION SPORTS</b>		<b>\$ 169,466</b>	<b>\$ 208,500</b>	<b>\$ 191,000</b>	<b>\$ 193,700</b>	<b>\$ 193,700</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 \$67,700 which is \$7,600 more 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 \$95,100. 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 \$103,900, which is \$12,400 more than last fiscal year. The adjustment in the budget is due to the percentage of utilities (Joint Facilities) allocated to the WAVES program based on hours of use compared to other activities in the pools.



Revenues budgeted for Aquatic Club Fees are \$80,300, which is \$19,600 more than last fiscal year. The City subsidizes the WAVES program by 30% (except for meets held by the Club).

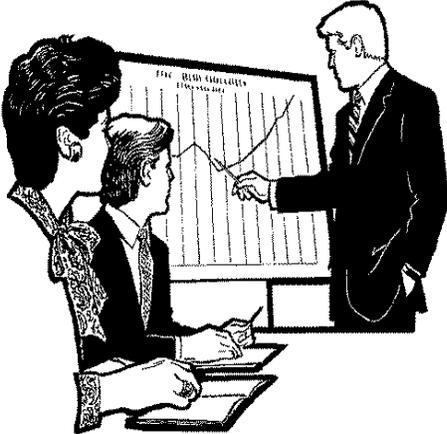
**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 781-MIDDLE SCHOOL SPORTS</b>						
101-781-7070	SALARIES & WAGES - TEMPORARY	\$ 39,931	\$ 37,000	\$ 32,500	\$ 41,900	\$ 41,900
101-781-7080	CONTRACTUAL WAGES	6,204	7,100	4,900	8,100	8,100
101-781-7150	EMPLOYER SOCIAL SECURITY	2,993	2,800	2,500	3,200	3,200
101-781-7160	WORKERS' COMPENSATION INS.	1,133	1,300	1,300	1,100	1,100
101-781-7400	OPERATING SUPPLIES	6,396	6,700	6,100	7,800	7,800
101-781-8010	CONTRACTUAL SERVICES	4,351	5,200	4,400	5,600	5,600
<b>Totals for Dept 781-MIDDLE SCHOOL SPORTS</b>		<b>\$ 61,008</b>	<b>\$ 60,100</b>	<b>\$ 51,700</b>	<b>\$ 67,700</b>	<b>\$ 67,700</b>
 <b>Dept 783-AQUATIC CLUB (WAVES)</b>						
101-783-7070	SALARIES & WAGES - TEMPORARY	\$ 17,047	\$ 23,000	\$ 23,000	\$ 29,000	\$ 29,000
101-783-7150	EMPLOYER SOCIAL SECURITY	1,304	1,800	1,800	2,200	2,200
101-783-7160	WORKERS' COMPENSATION INS.	378	400	400	400	400
101-783-7400	OPERATING SUPPLIES	790	300	400	400	400
101-783-8010	CONTRACTUAL SERVICES	4,816	3,900	3,900	3,900	3,900
101-783-8090	JOINT FACILITIES AGREEMENT	82,139	62,100	68,200	68,000	68,000
<b>Totals for Dept 783-AQUATIC CLUB (WAVES)</b>		<b>\$ 106,474</b>	<b>\$ 91,500</b>	<b>\$ 97,700</b>	<b>\$ 103,900</b>	<b>\$ 103,900</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 \$247,500 which is \$12,900 more than last fiscal year mainly due to an increase in budgeted debt service payments.

**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 1.39 mills.

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

101 GENERAL FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 875-GENERAL ADMINISTRATION</b>						
101-875-7140	FRINGE BENEFITS	\$ 735	\$ 2,000	\$ 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	22,369	21,600	21,600	23,000	23,000
101-875-8100	INSURANCE PREMIUMS	159,251	185,000	175,000	165,000	165,000
101-875-9420	DEBT SERVICE PAYMENTS ON IPA	-	15,000	55,000	46,500	46,500
101-875-9700	CAPITAL EXPENDITURES	89,644	10,000	22,600	10,000	10,000
<b>Totals for Dept 875-GENERAL ADMINISTRATION</b>		<b>\$ 273,658</b>	<b>\$ 234,600</b>	<b>\$ 277,200</b>	<b>\$ 247,500</b>	<b>\$ 247,500</b>
<b>Dept 965-TRANSFERS TO OTHER FUNDS</b>						
101-965-9810	TRANS TO MAJOR STREET FUND	\$ 520,000	\$ 210,000	-	\$ 260,000	\$ 260,000
101-965-9810	TRANS TO LOCAL STREET FUND	310,000	310,000	800,000	290,000	290,000
101-965-9930	TRANS TO MUNICIPAL STREET FUND	170,000	480,000	200,000	450,000	450,000
<b>Totals for Dept 965-TRANSFERS TO OTHER FUNDS</b>		<b>\$ 1,000,000</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>\$ 11,599,742</b>	<b>\$ 12,020,600</b>	<b>\$ 12,190,500</b>	<b>\$ 12,436,500</b>	<b>\$ 12,436,500</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>		<b>\$ 53,871</b>	<b>\$ (330,000)</b>	<b>\$ (450,000)</b>	<b>\$ (310,000)</b>	<b>\$ (310,000)</b>
<b>BEGINNING FUND BALANCE</b>		<b>3,751,531</b>	<b>3,805,402</b>	<b>3,805,402</b>	<b>3,355,402</b>	<b>3,355,402</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 3,805,402</b>	<b>\$ 3,475,402</b>	<b>\$ 3,355,402</b>	<b>\$ 3,045,402</b>	<b>\$ 3,045,402</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 1.39 mills. This transfer is broken out as follows:

- Major Street Fund - \$260,000
- Local Street Fund - \$290,000
- Municipal Street Fund - \$450,000

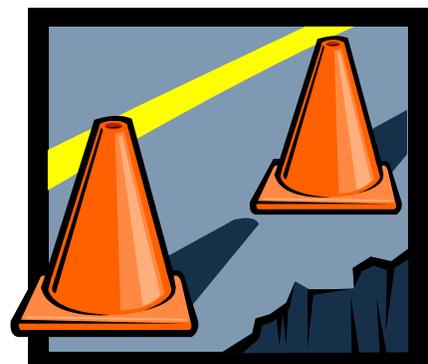
A Street and Sidewalk millage proposal passed in May 2015. A Municipal Street Fund was created to account for these funds.

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.

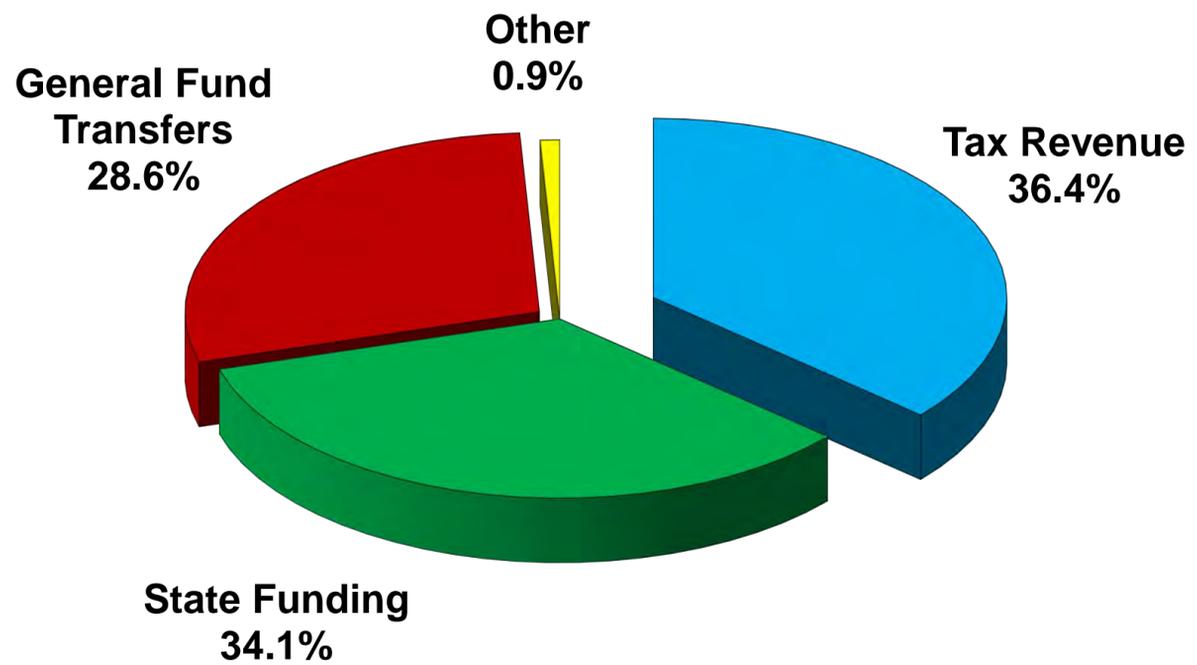
It should also be noted that at the end of a fiscal year, capital projects that are completed and allowable under Act 51 PA 1951, will be transferred from the Municipal Street Fund into Major and Local Streets for the year-end Act 51 reporting purposes.

### State Funding Notes:

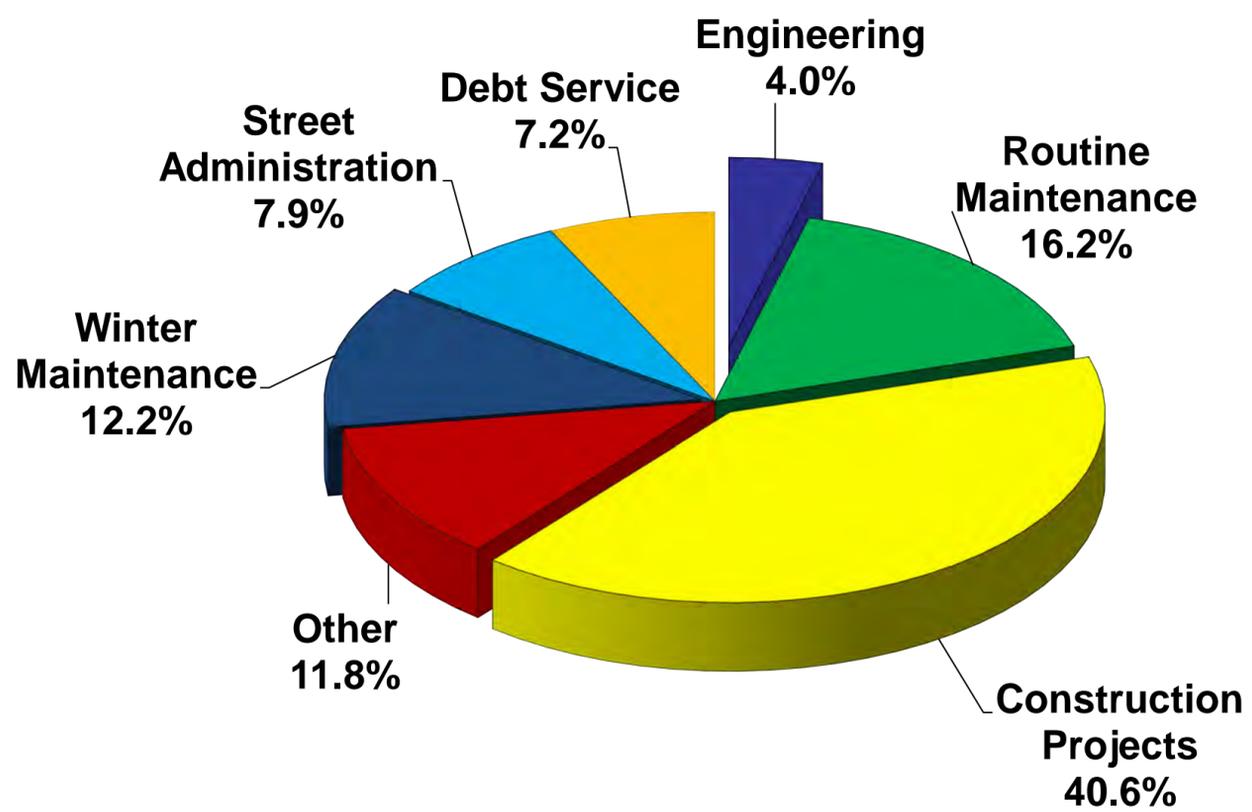
The increase in estimated State Funding in FYE 6/30/2020 includes the new State Restricted Revenue Package, which is the additional revenue from the increase in motor fuel and vehicle registration taxes effective January 1, 2017. The millage rate proposed for 2019 was decreased by \$78,300 to account for this additional revenue as outlined in the City Street and Sidewalk Funding Policy.



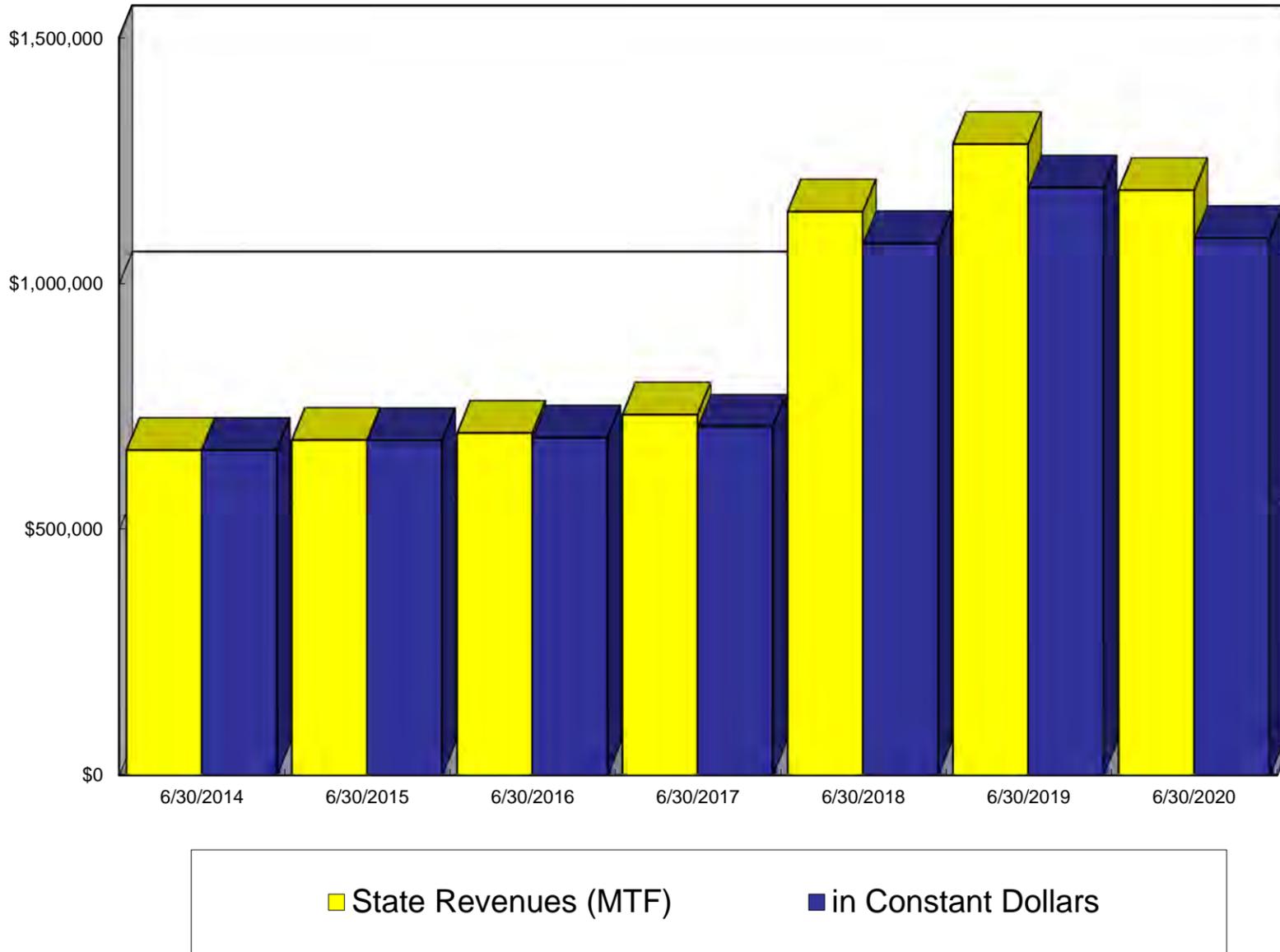
## Street Fund Revenue \$3,491,000



## Street Fund Expenditures \$3,616,000



## State Revenues Michigan Transportation Funds



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
State Revenues (MTF)	\$661,688	\$682,166	\$696,421	\$733,755	\$1,146,501	\$1,283,900	\$1,190,000
State Revenues (MTF) in Constant Dollars	\$661,688	\$681,358	\$686,928	\$708,871	\$1,082,086	\$1,194,980	\$1,092,451

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

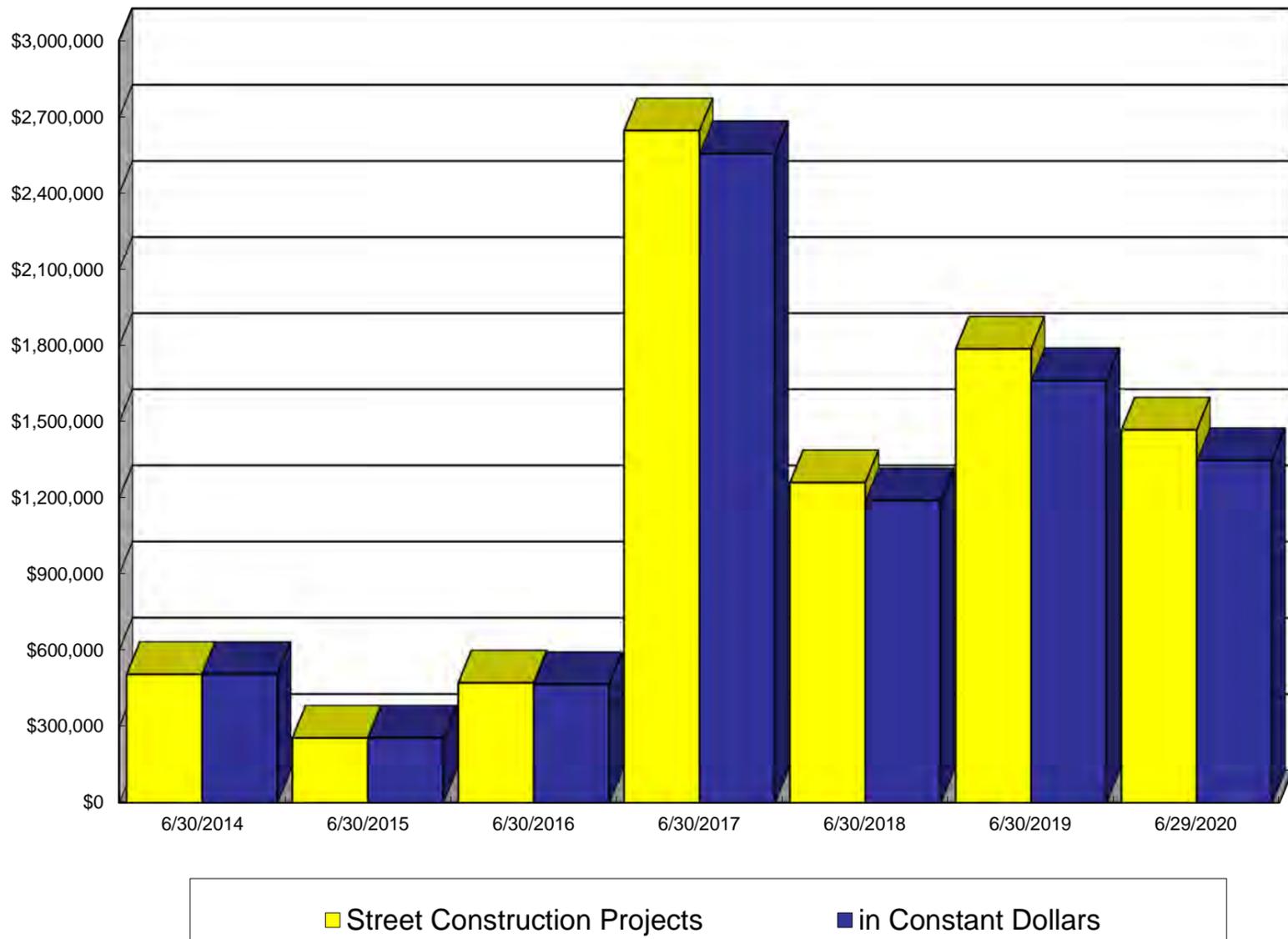
**Formula:** State revenues in constant dollars for Michigan Transportation Funds (not including snow removal and other one-time revenue funds received).

**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) reduces the amount used on capital road projects. A decline in revenues in constant dollars indicates a decline in the amount of real dollars available for street construction. Historically, State funding has not kept pace with inflation over time which causes purchase power to decline.

**Analysis:** This revenue source is unpredictable and has a history of fluctuating dependent on the State economy and politics. The increase in the FYE 6/30/2018 through 6/30/2020 is related to the new State Restricted Revenue Package that was effective January 1, 2017.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2019 & 2020).

## Street Construction Projects Street Funds



Fiscal Year Ended	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Audit 6/30/2017	Audit 6/30/2018	Proposed 6/30/2019	Budget 6/29/2020
Street Construction Projects	\$504,173	\$254,582	\$470,959	\$2,646,584	\$1,259,396	\$1,786,100	\$1,467,000
Street Construction Projects in Constant Dollars	\$504,173	\$254,280	\$464,539	\$2,556,831	\$1,188,638	\$1,662,399	\$1,346,745

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

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

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

**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 2019 & 2020).

**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 \$1,820,300 which is \$584,100 more than the prior fiscal year due to more major street projects.

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

Ending fund balance is projected to be \$490,900 at June 30, 2020. This amount is used to help fund future federal construction projects.

**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**202 MAJOR STREET FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/2017 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 628,618	\$ 630,131	\$ 768,538	\$ 763,200	\$ 880,200	\$ 861,300	\$ 861,300
<b>Expenditures</b>	897,601	1,767,784	1,314,879	972,800	1,291,800	1,585,300	1,585,300
<b>Revenues over (under) expenditures</b>	(268,983)	(1,137,653)	(546,341)	(209,600)	(411,600)	(724,000)	(724,000)
<b>Transfers in</b>	527,180	1,234,834	896,331	473,000	685,000	979,000	979,000
<b>Transfers out</b>	(260,405)	(259,238)	(261,665)	(263,400)	(263,400)	(260,000)	(260,000)
<b>Changes in fund balance</b>	(2,208)	(162,057)	88,325	-	10,000	(5,000)	(5,000)
<b>Beginning fund balance</b>	561,866	559,658	397,601	485,926	485,926	495,926	495,926
<b>Ending fund balance</b>	<u>\$ 559,658</u>	<u>\$ 397,601</u>	<u>\$ 485,926</u>	<u>\$ 485,926</u>	<u>\$ 495,926</u>	<u>\$ 490,926</u>	<u>\$ 490,926</u>
<b>Fund balance as a % of expenditures (Including Transfers)</b>	48.33%	19.62%	30.82%	39.31%	31.89%	26.60%	26.60%
<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>	548,460	386,403	474,728	485,926	495,926	490,926	490,926
<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	N/A	N/A	N/A	N/A	N/A	N/A

# CITY OF EAST GRAND RAPIDS

## MAJOR STREET FUND BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
INTERGOVERNMENT PROGRAMS	\$ 766,381	\$ 760,000	\$ 873,900	\$ 850,000	\$ 850,000
MISCELLANEOUS REVENUE	1,089	1,000	1,700	-	-
INTEREST AND RENTS	1,068	2,200	4,600	11,300	11,300
<b>TOTAL REVENUES</b>	<b><u>768,538</u></b>	<b><u>763,200</u></b>	<b><u>880,200</u></b>	<b><u>861,300</u></b>	<b><u>861,300</u></b>
<b><u>EXPENDITURES</u></b>					
ENGINEERING	\$ 63,250	\$ 68,100	\$ 71,100	\$ 73,700	\$ 73,700
STREET CONSTRUCTION	582,131	263,000	495,000	719,000	719,000
ROUTINE MAINTENANCE	286,985	234,900	234,900	331,700	331,700
TRAFFIC SERVICES	77,506	79,900	133,900	89,300	89,300
WINTER MAINTENANCE	218,787	202,300	230,300	227,400	227,400
STREET ADMINISTRATION	86,220	124,600	126,600	144,200	144,200
<b>TOTAL EXPENDITURES</b>	<b><u>1,314,879</u></b>	<b><u>972,800</u></b>	<b><u>1,291,800</u></b>	<b><u>1,585,300</u></b>	<b><u>1,585,300</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(546,341)</b>	<b>(209,600)</b>	<b>(411,600)</b>	<b>(724,000)</b>	<b>(724,000)</b>
TRANSFERS FROM OTHER FUNDS	896,331	473,000	685,000	979,000	979,000
TRANSFERS TO OTHER FUNDS	(261,665)	(263,400)	(263,400)	(260,000)	(260,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>88,325</b>	<b>-</b>	<b>10,000</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>397,601</u></b>	<b><u>485,926</u></b>	<b><u>485,926</u></b>	<b><u>495,926</u></b>	<b><u>495,926</u></b>
<b>ENDING FUND BALANCE</b>	<b><u><u>\$ 485,926</u></u></b>	<b><u><u>\$ 485,926</u></u></b>	<b><u><u>\$ 495,926</u></u></b>	<b><u><u>\$ 490,926</u></u></b>	<b><u><u>\$ 490,926</u></u></b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

202 MAJOR STREET FUND REVENUES		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>INTERGOVERNMENT REVENUES</b>						
202-000-5390	MONIES RECEIVED FROM STATE	\$ 766,381	\$ 760,000	\$ 873,900	\$ 850,000	\$ 850,000
<b>Totals for INTERGOVERNMENT REVENUES</b>		<b>\$ 766,381</b>	<b>\$ 760,000</b>	<b>\$ 873,900</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>
<b>CHARGES FOR CURRENT SERVICES</b>						
202-000-6540	MISCELLANEOUS REVENUE	\$ 1,089	\$ 1,000	\$ 1,700	\$ -	\$ -
<b>Totals for CHARGES FOR CURRENT SERVICES</b>		<b>\$ 1,089</b>	<b>\$ 1,000</b>	<b>\$ 1,700</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTEREST AND RENTS</b>						
202-000-6650	INTEREST ON INVESTMENTS	\$ 1,068	\$ 2,200	\$ 4,600	\$ 11,300	\$ 11,300
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 1,068</b>	<b>\$ 2,200</b>	<b>\$ 4,600</b>	<b>\$ 11,300</b>	<b>\$ 11,300</b>
<b>Dept 930- OPERATING TRANSFERS IN</b>						
202-930-6900	TRANSER FROM GENERAL FUND	\$ 520,000	\$ 210,000	\$ -	\$ 260,000	\$ 260,000
202-930-6900	TRANSFER FROM MUNICIPAL STREET FUND	376,331	263,000	685,000	719,000	719,000
<b>Totals for Dept 930- OPERATING TRANSFERS IN</b>		<b>\$ 896,331</b>	<b>\$ 473,000</b>	<b>\$ 685,000</b>	<b>\$ 979,000</b>	<b>\$ 979,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 1,664,869</b>	<b>\$ 1,236,200</b>	<b>\$ 1,565,200</b>	<b>\$ 1,840,300</b>	<b>\$ 1,840,300</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>202 MAJOR STREET FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 447-CITY ENGINEERING</b>						
202-447-7060	SALARIES & WAGES - PERMANENT	\$ 31,545	\$ 33,400	\$ 33,400	\$ 35,600	\$ 35,600
202-447-7090	SALARIES & WAGES - OVERTIME	261	2,000	2,000	-	-
202-447-7150	EMPLOYER SOCIAL SECURITY	2,394	2,600	2,600	2,700	2,700
202-447-7160	WORKERS' COMPENSATION INS.	1,992	2,300	2,300	2,000	2,000
202-447-7170	HEALTH CARE	17,042	15,200	18,200	20,500	20,500
202-447-7190	PENSION	4,814	5,300	5,300	5,300	5,300
202-447-7400	OPERATING SUPPLIES	469	400	400	600	600
202-447-8010	CONTRACTUAL SERVICES	2,052	2,500	2,500	2,600	2,600
202-447-9470	AUTO EXPENSE	2,135	3,300	3,300	3,300	3,300
202-447-9550	MISCELLANEOUS EXPENSE	541	500	500	500	500
202-447-9570	PROFESSIONAL DEVELOPMENT	5	600	600	600	600
<b>Totals for Dept 447-CITY ENGINEERING</b>		<b>\$ 63,250</b>	<b>\$ 68,100</b>	<b>\$ 71,100</b>	<b>\$ 73,700</b>	<b>\$ 73,700</b>
<b>Dept 451-STREET CONSTRUCTION</b>						
202-451-9730	STREET CONSTRUCTION EXPENSE	\$ 582,131	\$ 263,000	\$ 495,000	\$ 719,000	\$ 719,000
<b>Totals for Dept 451-STREET CONSTRUCTION</b>		<b>\$ 582,131</b>	<b>\$ 263,000</b>	<b>\$ 495,000</b>	<b>\$ 719,000</b>	<b>\$ 719,000</b>
<b>Dept 463-ROUTINE MAINTENANCE</b>						
202-463-7060	SALARIES & WAGES - PERMANENT	\$ 54,929	\$ 38,100	\$ 38,100	\$ 48,900	\$ 48,900
202-463-7070	SALARIES & WAGES - PART/TIME/TEMP	2,920	7,000	7,000	7,000	7,000
202-463-7090	SALARIES & WAGES - OVERTIME	1,158	1,500	1,500	1,500	1,500
202-463-7150	EMPLOYER SOCIAL SECURITY	4,428	3,000	3,000	3,700	3,700
202-463-7160	WORKERS' COMPENSATION INS.	2,477	2,900	2,900	2,500	2,500
202-463-7170	HEALTH CARE	25,070	26,000	26,000	29,700	29,700
202-463-7190	PENSION	5,860	4,200	4,200	5,300	5,300
202-463-7400	OPERATING SUPPLIES	75,978	68,700	66,900	65,900	65,900
202-463-8010	CONTRACTUAL SERVICES	59,865	50,800	42,600	53,000	53,000
202-463-9470	AUTO EXPENSE	23,310	29,200	29,200	29,200	29,200
202-463-9700	CAPITAL EXPENDITURES	30,990	2,000	12,000	85,000	85,000
202-463-9701	SMALL CAPITAL	-	1,500	1,500	-	-
<b>Totals for Dept 463-ROUTINE MAINTENANCE</b>		<b>\$ 286,985</b>	<b>\$ 234,900</b>	<b>\$ 234,900</b>	<b>\$ 331,700</b>	<b>\$ 331,700</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>202 MAJOR STREET FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 474-TRAFFIC SERVICES</b>						
202-474-7060	SALARIES & WAGES - PERMANENT	\$ 3,002	\$ 2,300	\$ 2,300	\$ 5,200	\$ 5,200
202-474-7090	SALARIES & WAGES - OVERTIME	-	500	500	-	-
202-474-7150	EMPLOYER SOCIAL SECURITY	224	200	200	400	400
202-474-7160	WORKERS' COMPENSATION INS.	121	100	100	100	100
202-474-7170	HEALTH CARE	793	3,400	3,400	1,100	1,100
202-474-7190	PENSION	317	300	300	500	500
202-474-7400	OPERATING SUPPLIES	8,352	8,600	13,600	14,500	14,500
202-474-8010	CONTRACTUAL SERVICES	48,708	58,500	42,500	57,000	57,000
202-474-9470	AUTO EXPENSE	1,855	2,500	2,500	2,500	2,500
202-474-9700	CAPITAL EXPENDITURES	11,499	3,500	68,500	8,000	8,000
202-474-9701	SMALL CAPITAL	2,635	-	-	-	-
<b>Totals for Dept 474-TRAFFIC SERVICES</b>		<b>\$ 77,506</b>	<b>\$ 79,900</b>	<b>\$ 133,900</b>	<b>\$ 89,300</b>	<b>\$ 89,300</b>
<b>Dept 478-WINTER MAINTENANCE</b>						
202-478-7040	ON-CALL PAY	\$ 2,730	\$ 3,600	\$ 3,600	\$ 2,800	\$ 2,800
202-478-7060	SALARIES & WAGES - PERMANENT	44,968	61,000	61,000	52,000	52,000
202-478-7070	SALARIES & WAGES-PART-TIME/TEMP	590	2,000	2,000	2,000	2,000
202-478-7090	SALARIES & WAGES - OVERTIME	11,044	12,000	12,000	12,500	12,500
202-478-7150	EMPLOYER SOCIAL SECURITY	4,469	4,700	4,700	4,000	4,000
202-478-7160	WORKERS' COMPENSATION INS.	4,858	5,600	5,600	4,900	4,900
202-478-7170	HEALTH CARE	24,943	19,000	27,000	31,600	31,600
202-478-7190	PENSION	6,218	7,700	7,700	6,800	6,800
202-478-7400	OPERATING SUPPLIES	35,755	46,700	46,700	50,800	50,800
202-478-9470	AUTO EXPENSE	53,551	40,000	60,000	60,000	60,000
202-478-9700	CAPITAL EXPENDITURES	29,661	-	-	-	-
<b>Totals for Dept 478-WINTER MAINTENANCE</b>		<b>\$ 218,787</b>	<b>\$ 202,300</b>	<b>\$ 230,300</b>	<b>\$ 227,400</b>	<b>\$ 227,400</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

202 MAJOR STREET FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 483-STREET ADMINISTRATION</b>						
202-483-7060	SALARIES & WAGES - PERMANENT	\$ 42,663	\$ 76,800	\$ 76,800	\$ 79,000	\$ 79,000
202-483-7090	SALARIES & WAGES - OVERTIME	1,084	2,000	2,000	2,000	2,000
202-483-7150	EMPLOYER SOCIAL SECURITY	3,297	4,200	4,200	4,300	4,300
202-483-7160	WORKERS' COMPENSATION INS.	267	300	300	300	300
202-483-7170	HEALTH CARE	15,041	13,800	15,800	30,800	30,800
202-483-7190	PENSION	6,525	8,500	8,500	8,700	8,700
202-483-8070	GENERAL FUND FEES	15,000	15,000	15,000	15,000	15,000
202-483-9470	AUTO EXPENSE	-	300	300	300	300
202-483-9550	MISCELLANEOUS EXPENSE	217	-	-	-	-
202-483-9560	DUES & SUBSCRIPTIONS	2,126	2,700	2,700	2,800	2,800
202-483-9570	PROFESSIONAL DEVELOPMENT	-	1,000	1,000	1,000	1,000
<b>Totals for Dept 483-STREET ADMINISTRATION</b>		<b>\$ 86,220</b>	<b>\$ 124,600</b>	<b>\$ 126,600</b>	<b>\$ 144,200</b>	<b>\$ 144,200</b>
<b>Dept 965-TRANSFERS TO OTHER FUNDS</b>						
202-965-9900	TRANSFER TO DEBT SERVICE FUND	\$ 261,665	\$ 263,400	\$ 263,400	\$ 260,000	\$ 260,000
<b>Totals for Dept 965-TRANSFERS TO OTHER FUNDS</b>		<b>\$ 261,665</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,576,544</b>	<b>\$ 1,236,200</b>	<b>\$ 1,555,200</b>	<b>\$ 1,845,300</b>	<b>\$ 1,845,300</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>		<b>\$ 88,325</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>
<b>BEGINNING FUND BALANCE</b>		<b>397,601</b>	<b>485,926</b>	<b>485,926</b>	<b>495,926</b>	<b>495,926</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 485,926</b>	<b>\$ 485,926</b>	<b>\$ 495,926</b>	<b>\$ 490,926</b>	<b>\$ 490,926</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 \$1,455,000 which is \$99,200 more than last fiscal year due to more local street projects in the current year.

Ending fund balance is projected to be \$180,200 at June 30, 2020. 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>2015/16 Actual</b>	<b>2016/2017 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 304,251	\$ 264,817	\$ 382,471	\$ 285,800	\$ 414,900	\$ 352,000	\$ 352,000
<b>Expenditures</b>	1,276,685	969,437	1,271,491	1,355,800	1,984,900	1,455,000	1,455,000
<b>Revenues over (under) expenditures</b>	(972,434)	(704,620)	(889,020)	(1,070,000)	(1,570,000)	(1,103,000)	(1,103,000)
<b>Transfers in</b>	969,421	612,139	980,745	1,070,000	1,180,000	1,048,000	1,048,000
<b>Changes in fund balance</b>	(3,013)	(92,481)	91,725	-	(390,000)	(55,000)	(55,000)
<b>Beginning fund balance</b>	639,021	636,008	533,436	625,161	625,161	235,161	235,161
<b>Ending fund balance</b>	<b>\$ 636,008</b>	<b>\$ 533,436</b>	<b>\$ 625,161</b>	<b>\$ 625,161</b>	<b>\$ 235,161</b>	<b>\$ 180,161</b>	<b>\$ 180,161</b>
<b>Fund balance as a % of expenditures</b>	49.82%	55.03%	49.17%	46.11%	11.85%	12.38%	12.38%
<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>	624,810	522,238	613,963	625,161	235,161	180,161	180,161
<b>Fund balance - Unassigned</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<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

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
INTERGOVERNMENT PROGRAMS	\$ 380,120	\$ 285,000	\$ 410,000	\$ 340,000	\$ 340,000
INTEREST AND RENTS	2,351	800	4,900	12,000	12,000
<b>TOTAL REVENUES</b>	<b><u>382,471</u></b>	<b><u>285,800</u></b>	<b><u>414,900</u></b>	<b><u>352,000</u></b>	<b><u>352,000</u></b>
<b><u>EXPENDITURES</u></b>					
ENGINEERING	64,570	66,100	69,100	71,950	71,950
STREET CONSTRUCTION	670,745	760,000	1,291,100	743,000	743,000
ROUTINE MAINTENANCE	209,651	198,300	259,300	255,650	255,650
TRAFFIC SERVICES	26,015	18,200	18,200	27,600	27,600
WINTER MAINTENANCE	216,417	190,600	221,600	214,700	214,700
STREET ADMINISTRATION	84,093	122,600	125,600	142,100	142,100
<b>TOTAL EXPENDITURES</b>	<b><u>1,271,491</u></b>	<b><u>1,355,800</u></b>	<b><u>1,984,900</u></b>	<b><u>1,455,000</u></b>	<b><u>1,455,000</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(889,020)</b>	<b>(1,070,000)</b>	<b>(1,570,000)</b>	<b>(1,103,000)</b>	<b>(1,103,000)</b>
TRANSFERS FROM OTHER FUNDS	980,745	1,070,000	1,180,000	1,048,000	1,048,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>91,725</b>	<b>-</b>	<b>(390,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>533,436</u></b>	<b><u>625,161</u></b>	<b><u>625,161</u></b>	<b><u>235,161</u></b>	<b><u>235,161</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>\$ 625,161</u></b>	<b><u>\$ 625,161</u></b>	<b><u>\$ 235,161</u></b>	<b><u>\$ 180,161</u></b>	<b><u>\$ 180,161</u></b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

203 LOCAL STREET FUND REVENUES		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>INTERGOVERNMENT REVENUES</b>						
203-000-5390	MONIES RECEIVED FROM STATE	\$ 380,120	\$ 285,000	\$ 410,000	\$ 340,000	\$ 340,000
<b>Totals for INTERGOVERNMENT REVENUES</b>		<b>\$ 380,120</b>	<b>\$ 285,000</b>	<b>\$ 410,000</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>
<b>INTEREST AND RENTS</b>						
203-000-6650	INTEREST ON INVESTMENTS	\$ 2,351	\$ 800	\$ 4,900	\$ 12,000	\$ 12,000
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 2,351</b>	<b>\$ 800</b>	<b>\$ 4,900</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>Dept 930-OPERATING TRANSFERS IN</b>						
203-930-6900	TRANSFER FROM GENERAL FUND	\$ 310,000	\$ 310,000	\$ 800,000	\$ 290,000	\$ 290,000
203-930-6900	TRANSFER FROM CAPITAL PROJECT FUNDS	-	-	-	15,000	15,000
203-930-6900	TRANS FROM MUNICIPAL STREET FUND	670,745	760,000	380,000	743,000	743,000
<b>Totals for Dept 930-OPERATING TRANSFERS IN</b>		<b>\$ 980,745</b>	<b>\$ 1,070,000</b>	<b>\$ 1,180,000</b>	<b>\$ 1,048,000</b>	<b>\$ 1,048,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 1,363,216</b>	<b>\$ 1,355,800</b>	<b>\$ 1,594,900</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>203 LOCAL STREET FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 447-CITY ENGINEERING</b>						
203-447-7060	SALARIES & WAGES - PERMANENT	\$ 31,561	\$ 33,400	\$ 33,400	\$ 35,600	\$ 35,600
203-447-7090	SALARIES & WAGES - OVERTIME	261	2,000	2,000	-	-
203-447-7150	EMPLOYER SOCIAL SECURITY	2,397	2,600	2,600	2,700	2,700
203-447-7160	WORKERS' COMPENSATION INS.	1,992	2,300	2,300	1,900	1,900
203-447-7170	HEALTH CARE	17,048	15,200	18,200	20,500	20,500
203-447-7190	PENSION	4,816	5,300	5,300	5,300	5,300
203-447-7400	OPERATING SUPPLIES	627	600	600	700	700
203-447-8010	CONTRACTUAL SERVICES	4,529	2,000	2,300	2,500	2,500
203-447-9470	AUTO EXPENSE	1,334	1,800	1,800	1,800	1,800
203-447-9550	MISCELLANEOUS EXPENSE	-	300	300	350	350
203-447-9570	PROFESSIONAL DEVELOPMENT	5	600	300	600	600
<b>Totals for Dept 447-CITY ENGINEERING</b>		<b>\$ 64,570</b>	<b>\$ 66,100</b>	<b>\$ 69,100</b>	<b>\$ 71,950</b>	<b>\$ 71,950</b>
<b>Dept 451-STREET CONSTRUCTION</b>						
203-451-9730	STREET CONSTRUCTION EXPENSE	\$ 670,745	\$ 760,000	\$ 1,291,100	\$ 743,000	\$ 743,000
<b>Totals for Dept 451-STREET CONSTRUCTION</b>		<b>\$ 670,745</b>	<b>\$ 760,000</b>	<b>\$ 1,291,100</b>	<b>\$ 743,000</b>	<b>\$ 743,000</b>
<b>Dept 463-ROUTINE MAINTENANCE</b>						
203-463-7060	SALARIES & WAGES - PERMANENT	\$ 46,103	\$ 40,300	\$ 40,300	\$ 47,000	\$ 47,000
203-463-7070	SALARIES & WAGES - PART TIME/TEMP	2,928	7,000	7,000	5,000	5,000
203-463-7090	SALARIES & WAGES - OVERTIME	396	1,500	1,500	1,200	1,200
203-463-7150	EMPLOYER SOCIAL SECURITY	3,710	3,100	3,100	3,600	3,600
203-463-7160	WORKERS' COMPENSATION INS.	2,477	2,900	2,900	2,400	2,400
203-463-7170	HEALTH CARE	23,938	26,900	26,900	29,700	29,700
203-463-7190	PENSION	4,946	4,400	4,400	5,100	5,100
203-463-7400	OPERATING SUPPLIES	29,757	56,900	86,900	50,950	50,950
203-463-8010	CONTRACTUAL SERVICES	47,170	38,800	39,800	40,700	40,700
203-463-9470	AUTO EXPENSE	16,610	15,000	15,000	15,000	15,000
203-463-9700	CAPITAL EXPENDITURES	31,616	-	30,000	55,000	55,000
203-463-9701	SMALL CAPITAL EXPENDITURES	-	1,500	1,500	-	-
<b>Totals for Dept 463-ROUTINE MAINTENANCE</b>		<b>\$ 209,651</b>	<b>\$ 198,300</b>	<b>\$ 259,300</b>	<b>\$ 255,650</b>	<b>\$ 255,650</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>203 LOCAL STREET FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 474-TRAFFIC SERVICES</b>						
203-474-7060	SALARIES & WAGES - PERMANENT	\$ 3,113	\$ 2,300	\$ 2,300	\$ 4,900	\$ 4,900
203-474-7090	SALARIES & WAGES - OVERTIME	-	500	500	500	500
203-474-7150	EMPLOYER SOCIAL SECURITY	233	200	200	400	400
203-474-7160	WORKERS' COMPENSATION INS.	121	100	100	100	100
203-474-7170	HEALTH CARE	804	3,300	3,300	1,500	1,500
203-474-7190	PENSION	328	300	300	600	600
203-474-7400	OPERATING SUPPLIES	4,181	4,000	4,000	4,600	4,600
203-474-8010	CONTRACTUAL SERVICES	4,962	3,000	3,000	14,000	14,000
203-474-9470	AUTO EXPENSE	1,393	1,000	1,000	1,000	1,000
203-474-9700	CAPITAL EXPENDITURES	10,880	3,500	3,500	-	-
<b>Totals for Dept 474-TRAFFIC SERVICES</b>		<b>\$ 26,015</b>	<b>\$ 18,200</b>	<b>\$ 18,200</b>	<b>\$ 27,600</b>	<b>\$ 27,600</b>
<b>Dept 478-WINTER MAINTENANCE</b>						
203-478-7060	SALARIES & WAGES - PERMANENT	\$ 47,255	\$ 60,600	\$ 60,600	\$ 49,000	\$ 49,000
203-478-7070	SALARIES & WAGES - PART-TIME/TEMP	134	2,000	2,000	2,000	2,000
203-478-7090	SALARIES & WAGES - OVERTIME	5,690	10,000	10,000	10,000	10,000
203-478-7150	EMPLOYER SOCIAL SECURITY	3,997	4,700	4,700	3,800	3,800
203-478-7160	WORKERS' COMPENSATION INS.	4,858	5,600	5,600	4,900	4,900
203-478-7170	HEALTH CARE	22,988	15,600	25,600	28,800	28,800
203-478-7190	PENSION	5,607	7,400	7,400	6,200	6,200
203-478-7400	OPERATING SUPPLIES	35,802	46,700	45,700	50,000	50,000
203-478-8140	PUBLIC LIABILITY CLAIMS	7,210	-	-	-	-
203-478-9470	AUTO EXPENSE	53,215	38,000	60,000	60,000	60,000
203-478-9700	CAPITAL EXPENDITURES	29,661	-	-	-	-
<b>Totals for Dept 478-WINTER MAINTENANCE</b>		<b>\$ 216,417</b>	<b>\$ 190,600</b>	<b>\$ 221,600</b>	<b>\$ 214,700</b>	<b>\$ 214,700</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

203 LOCAL STREET FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 483-STREET ADMINISTRATION</b>						
203-483-7060	SALARIES & WAGES - PERMANENT	\$ 42,660	\$ 76,800	\$ 76,800	\$ 79,000	\$ 79,000
203-483-7090	SALARIES & WAGES - OVERTIME	1,084	2,000	2,000	2,000	2,000
203-483-7150	EMPLOYER SOCIAL SECURITY	3,296	5,900	5,900	6,000	6,000
203-483-7160	WORKERS' COMPENSATION INS.	267	300	300	300	300
203-483-7170	HEALTH CARE	15,041	13,800	16,800	30,800	30,800
203-483-7190	PENSION	6,525	8,500	8,500	8,700	8,700
203-483-8070.	GENERAL FUND FEES	15,000	15,000	15,000	15,000	15,000
203-483-9470	AUTO EXPENSE	220	300	300	300	300
<b>Totals for Dept 483-STREET ADMINISTRATION</b>		<b>\$ 84,093</b>	<b>\$ 122,600</b>	<b>\$ 125,600</b>	<b>\$ 142,100</b>	<b>\$ 142,100</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,271,491</b>	<b>\$ 1,355,800</b>	<b>\$ 1,984,900</b>	<b>\$ 1,455,000</b>	<b>\$ 1,455,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>		<b>\$ 91,725</b>	<b>-</b>	<b>\$ (390,000)</b>	<b>\$ (55,000)</b>	<b>\$ (55,000)</b>
<b>BEGINNING FUND BALANCE</b>		<b>533,436</b>	<b>625,161</b>	<b>625,161</b>	<b>235,161</b>	<b>235,161</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 625,161</b>	<b>\$ 625,161</b>	<b>\$ 235,161</b>	<b>\$ 180,161</b>	<b>\$ 180,161</b>

# CITY OF EAST GRAND RAPIDS STREET FUNDS BUDGET SUMMARY

## **FUND: MUNICIPAL STREET FUND**

**FUND NO.: 204**

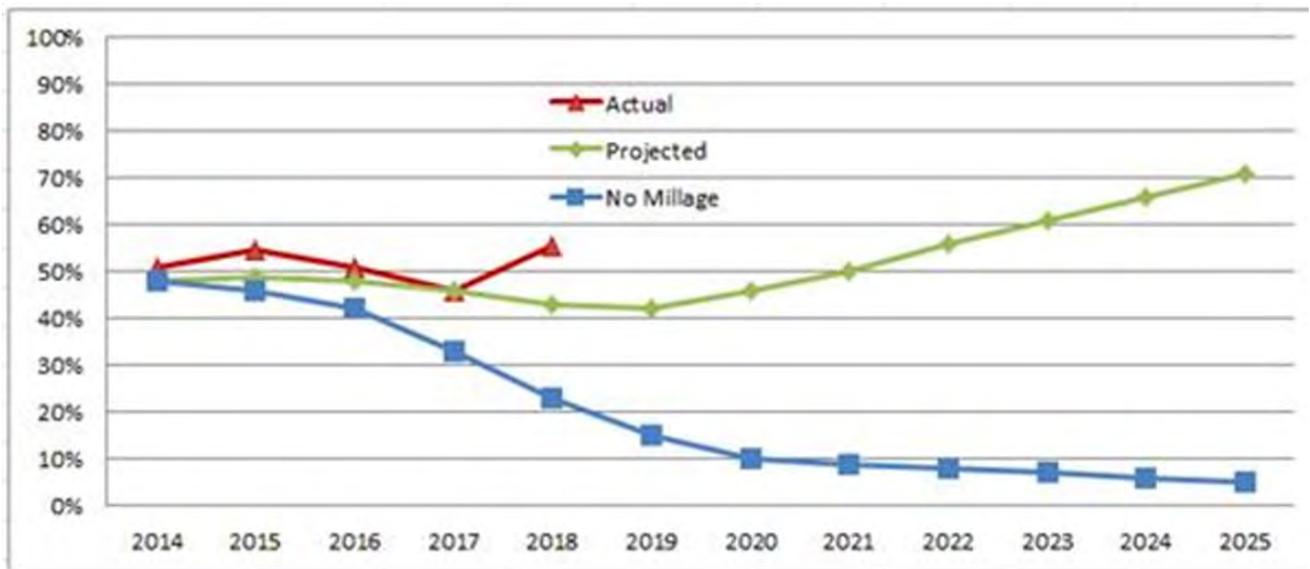
**Budget Notes:** Budgeted expenditures for the Municipal Street Fund are \$1,777,700. Of that amount, projects totaling \$1,462,000 will be transferred to the Major and Local Street Funds and is reflected in the revenue and expenditures discussed above.

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 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**204 MUNICIPAL STREET FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 1,226,845	\$ 1,245,666	\$ 1,338,048	\$ 1,246,000	\$ 1,253,000	\$ 1,277,700	\$ 1,277,700
<b>Expenditures</b>	398,332	332,139	431,865	388,000	388,000	315,700	315,700
<b>Revenues over (under) expenditures</b>	828,513	913,527	906,183	858,000	865,000	962,000	962,000
<b>Transfers in</b>	175,000	685,000	170,000	480,000	200,000	450,000	450,000
<b>Transfers out</b>	(999,291)	(1,526,891)	(1,047,076)	(1,023,000)	(1,065,000)	(1,462,000)	(1,462,000)
<b>Changes in fund balance</b>	4,222	71,636	29,107	315,000	-	(50,000)	(50,000)
<b>Beginning fund balance</b>	-	4,222	75,858	104,965	104,965	104,965	104,965
<b>Ending fund balance</b>	<b>\$ 4,222</b>	<b>\$ 75,858</b>	<b>\$ 104,965</b>	<b>\$ 419,965</b>	<b>\$ 104,965</b>	<b>\$ 54,965</b>	<b>\$ 54,965</b>
<b>Fund balance as a % of expenditures</b>	1.06%	22.84%	24.31%	108.24%	27.05%	17.41%	17.41%
<b>Fund balance</b>							
<b>Restricted</b>							
<b>Streets</b>	\$ -	\$ -	\$ 104,965	\$ 419,965	\$ 104,965	\$ 54,965	54,965
<b>Fund balance - Unassigned</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unassigned Fund balance as a percentage of expenditures (Including Transfers)</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

# CITY OF EAST GRAND RAPIDS

## MUNICIPAL STREET FUND BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
PROPERTY TAX REVENUE	\$ 1,270,651	\$ 1,246,000	\$ 1,246,200	\$ 1,270,000	\$ 1,270,000
MISCELLANEOUS REVENUE	64,643	-	-	-	-
INTEREST AND RENTS	2,754	-	6,800	7,700	7,700
<b>TOTAL REVENUES</b>	<b><u>1,338,048</u></b>	<b><u>1,246,000</u></b>	<b><u>1,253,000</u></b>	<b><u>1,277,700</u></b>	<b><u>1,277,700</u></b>
<b><u>EXPENDITURES</u></b>					
SIDEWALKS	149,817	200,000	200,000	200,000	200,000
STORM DRAINS	256,853	181,500	181,500	110,700	110,700
STREET LIGHTING	18,675	-	-	-	-
STREET CONSTRUCTION	6,520	6,500	6,500	5,000	5,000
<b>TOTAL EXPENDITURES</b>	<b><u>431,865</u></b>	<b><u>388,000</u></b>	<b><u>388,000</u></b>	<b><u>315,700</u></b>	<b><u>315,700</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>906,183</b>	<b>858,000</b>	<b>865,000</b>	<b>962,000</b>	<b>962,000</b>
TRANSFERS FROM OTHER FUNDS	170,000	480,000	200,000	450,000	450,000
TRANSFERS TO OTHER FUNDS	(1,047,076)	(1,023,000)	(1,065,000)	(1,462,000)	(1,462,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>29,107</b>	<b>315,000</b>	<b>-</b>	<b>(50,000)</b>	<b>(50,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>75,858</u></b>	<b><u>104,965</u></b>	<b><u>104,965</u></b>	<b><u>104,965</u></b>	<b><u>104,965</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>\$ 104,965</u></b>	<b><u>\$ 419,965</u></b>	<b><u>\$ 104,965</u></b>	<b><u>\$ 54,965</u></b>	<b><u>\$ 54,965</u></b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>204 MUNICIPAL STREET FUND REVENUES</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>CITY TAXES &amp; PENALTIES</b>						
204-000-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 1,268,572	\$ 1,245,000	\$ 1,245,000	\$ 1,268,000	\$ 1,268,000
204-000-4450	INTEREST & PENALTIES ON TAX	2,079	1,000	1,200	2,000	2,000
<b>Totals for CITY TAXES &amp; PENALTIES</b>		<b>\$ 1,270,651</b>	<b>\$ 1,246,000</b>	<b>\$ 1,246,200</b>	<b>\$ 1,270,000</b>	<b>\$ 1,270,000</b>
<b>CHARGES FOR SERVICES</b>						
204-000-6540	MISCELLANEOUS REVENUES	64,643	-	-	-	-
<b>Totals for CHARGES FOR SERVICES</b>		<b>\$ 64,643</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTEREST AND RENTS</b>						
204-000-6650	INTEREST ON INVESTMENTS	\$ 2,754	\$ -	\$ 6,800	\$ 7,700	\$ 7,700
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 2,754</b>	<b>\$ -</b>	<b>\$ 6,800</b>	<b>\$ 7,700</b>	<b>\$ 7,700</b>
<b>Dept 930- OPERATING TRANSFERS IN</b>						
204-930-6900	TRANS FROM GF FOR PROJECTS	\$ 170,000	\$ 480,000	\$ 200,000	\$ 450,000	\$ 450,000
<b>Totals for Dept 930- OPERATING TRANSFERS IN</b>		<b>\$ 170,000</b>	<b>\$ 480,000</b>	<b>\$ 200,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 1,508,048</b>	<b>\$ 1,726,000</b>	<b>\$ 1,453,000</b>	<b>\$ 1,727,700</b>	<b>\$ 1,727,700</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

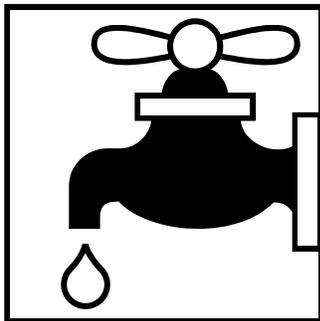
204 MUNICIPAL STREET FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 444-SIDEWALKS</b>						
204-444-9350	SIDEWALKS	\$ 149,817	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Totals for Dept 447-SIDEWALKS</b>		<b>\$ 149,817</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Dept 445-DRAINS (PUBLIC PURPOSE)</b>						
204-445-8010	STORM SEWER EXPENDITURES	\$ 246,752	\$ 171,000	\$ 171,000	\$ -	\$ -
204-445-8200	STORM SEWER PERMITS	10,101	10,500	10,500	10,700	10,700
204-445-9700	CAPITAL EXPENDITURES	-	-	-	100,000	100,000
<b>Totals for Dept 445-STORM DRAINS (PUBLIC PURPOSE)</b>		<b>\$ 256,853</b>	<b>\$ 181,500</b>	<b>\$ 181,500</b>	<b>\$ 110,700</b>	<b>\$ 110,700</b>
<b>Dept 448-STREET LIGHTING</b>						
204-448-9700	CAPITAL EXPENDITURES	\$ 18,675	\$ -	\$ -	\$ -	\$ -
<b>Totals for Dept 451-STREET LIGHTING</b>		<b>\$ 18,675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Dept 451-STREET CONSTRUCTION</b>						
204-451-9730	STREET CONSTRUCTION	\$ 6,520	\$ 6,500	\$ 6,500	\$ 5,000	\$ 5,000
<b>Totals for Dept 451-STREET CONSTRUCTION</b>		<b>\$ 6,520</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Dept 965-TRANSFER TO OTHER FUNDS</b>						
204-965-9950	TRANSFER PROJECTS TO MAJOR STREETS	\$ 376,331	\$ 263,000	\$ 685,000	\$ 719,000	\$ 719,000
204-965-9950	TRANSFER PROJECTS TO LOCAL STREETS	670,745	760,000	380,000	743,000	743,000
<b>Totals for Dept 965-TRANSFER TO OTHER FUNDS</b>		<b>\$ 1,047,076</b>	<b>\$ 1,023,000</b>	<b>\$ 1,065,000</b>	<b>\$ 1,462,000</b>	<b>\$ 1,462,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,478,941</b>	<b>\$ 1,411,000</b>	<b>\$ 1,453,000</b>	<b>\$ 1,777,700</b>	<b>\$ 1,777,700</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 204</b>		<b>\$ 29,107</b>	<b>\$ 315,000</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>
<b>BEGINNING FUND BALANCE</b>		<b>75,858</b>	<b>104,965</b>	<b>104,965</b>	<b>104,965</b>	<b>104,965</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 104,965</b>	<b>\$ 419,965</b>	<b>\$ 104,965</b>	<b>\$ 54,965</b>	<b>\$ 54,965</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 \$4,465,200 which is \$289,000 more than previous fiscal year due to the approved rate increase.



**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 new RTS monthly rate is 40.00 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.

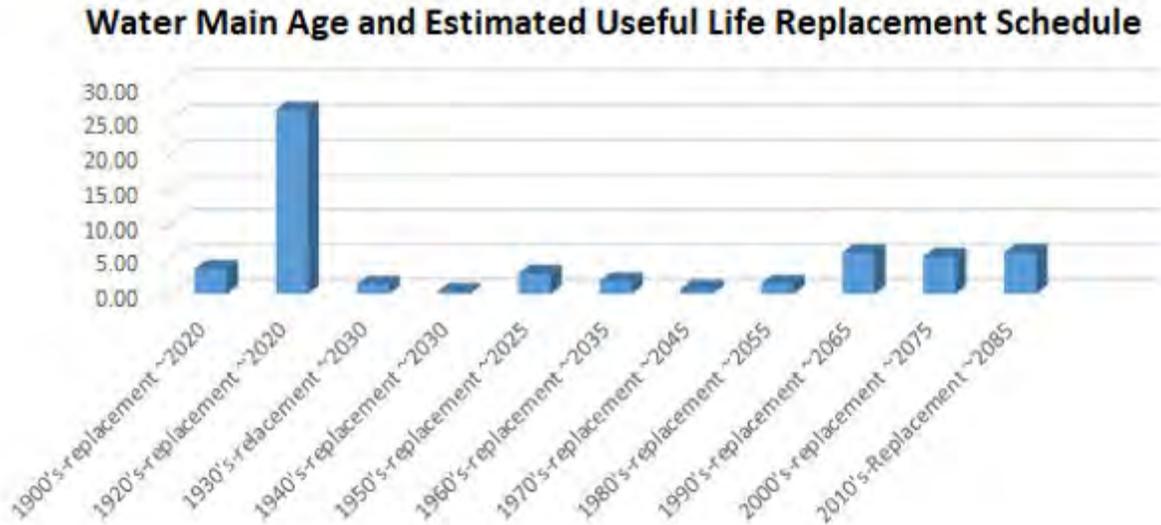
**Variable Usage Rates** cover the costs of purchasing the water and treating the sewer, which is passed on from the City of Grand Rapids. The amount billed to a user is based on the amount of actual water used and a yearly average for sewer. The new rate per 1,000 gallons of water equals \$2.85 and for sewer equals \$3.65. 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 \$5,045,200 which is \$334,000 more than the previous fiscal year. The increase is due to increases passed on from the City of Grand Rapids and several capital projects.

The ending cash balance is projected to be \$322,100 at June 30, 2020.

## CITY OF EAST GRAND RAPIDS DEPARTMENTAL BUDGET INFORMATION

The age of the City's water infrastructure is shown as follows:



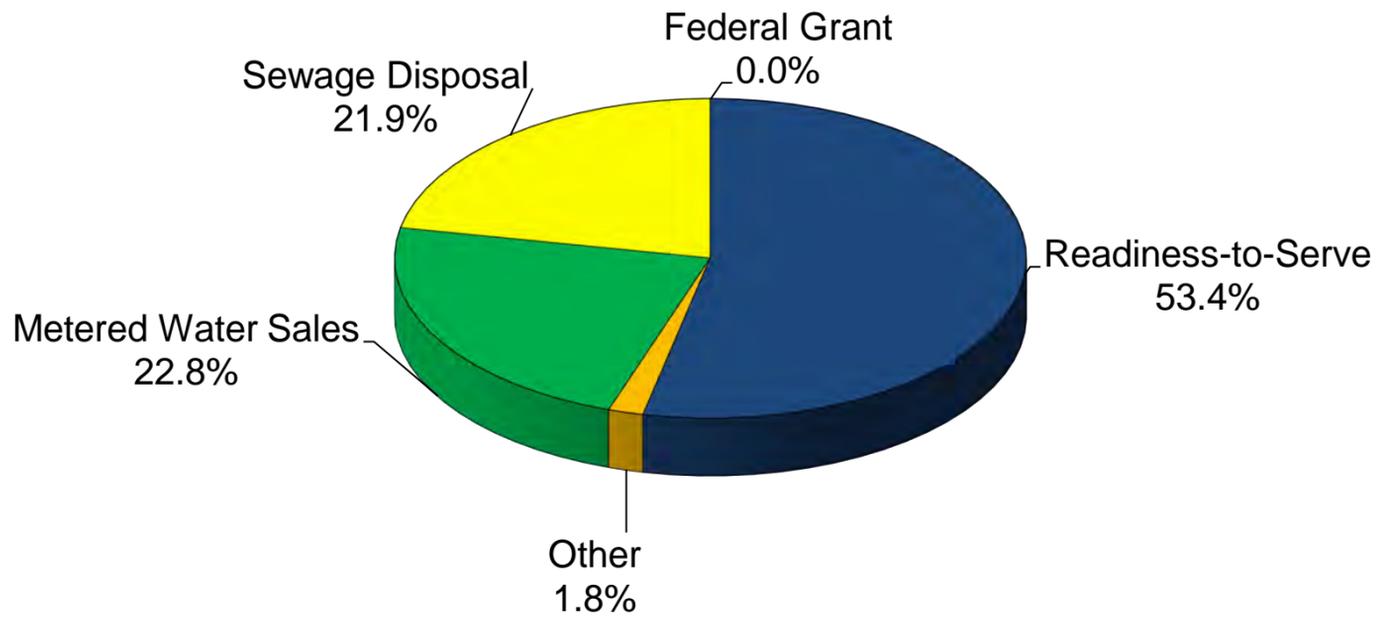
*Water utilities must make a substantial reinvestment in infrastructure over the next 30 years. The oldest cast iron pipes, dating to the late 1800s, have an average life expectancy of about 120 years. Because of changing materials and manufacturing techniques, pipes laid in the 1920s have an average 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 water main age and estimated useful life replacement schedule graph above and the statement from American Water Works Association, the remaining life expectancy of the City's water main is shown below.

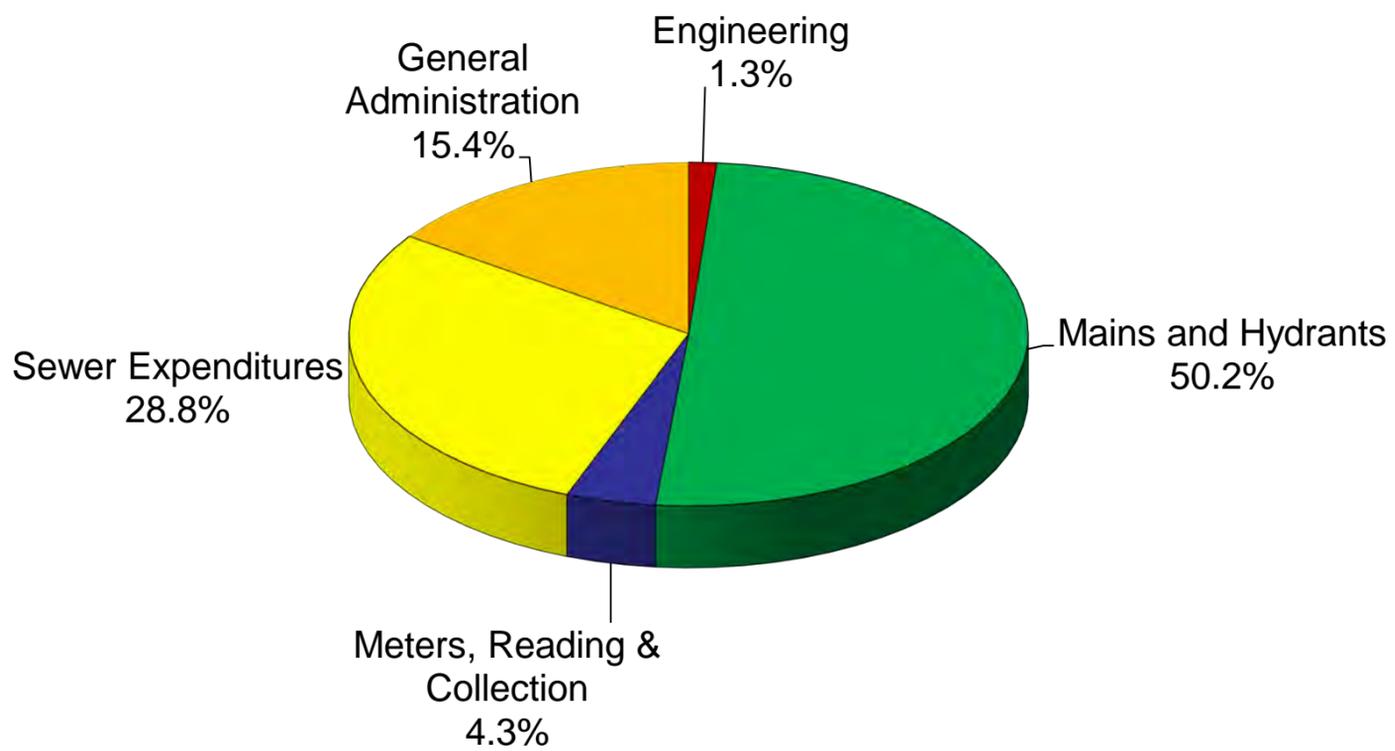
Estimated useful life expectancy:

- 1890-1920= 120 years
- 1920-1945= 100 years
- 1945-current= 75 years

**Water and Sewer Fund Revenues**  
**\$4,465,200**



**Water and Sewer Fund Expenditures**  
**\$5,045,200**



**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**592 WATER/SEWER FUND**

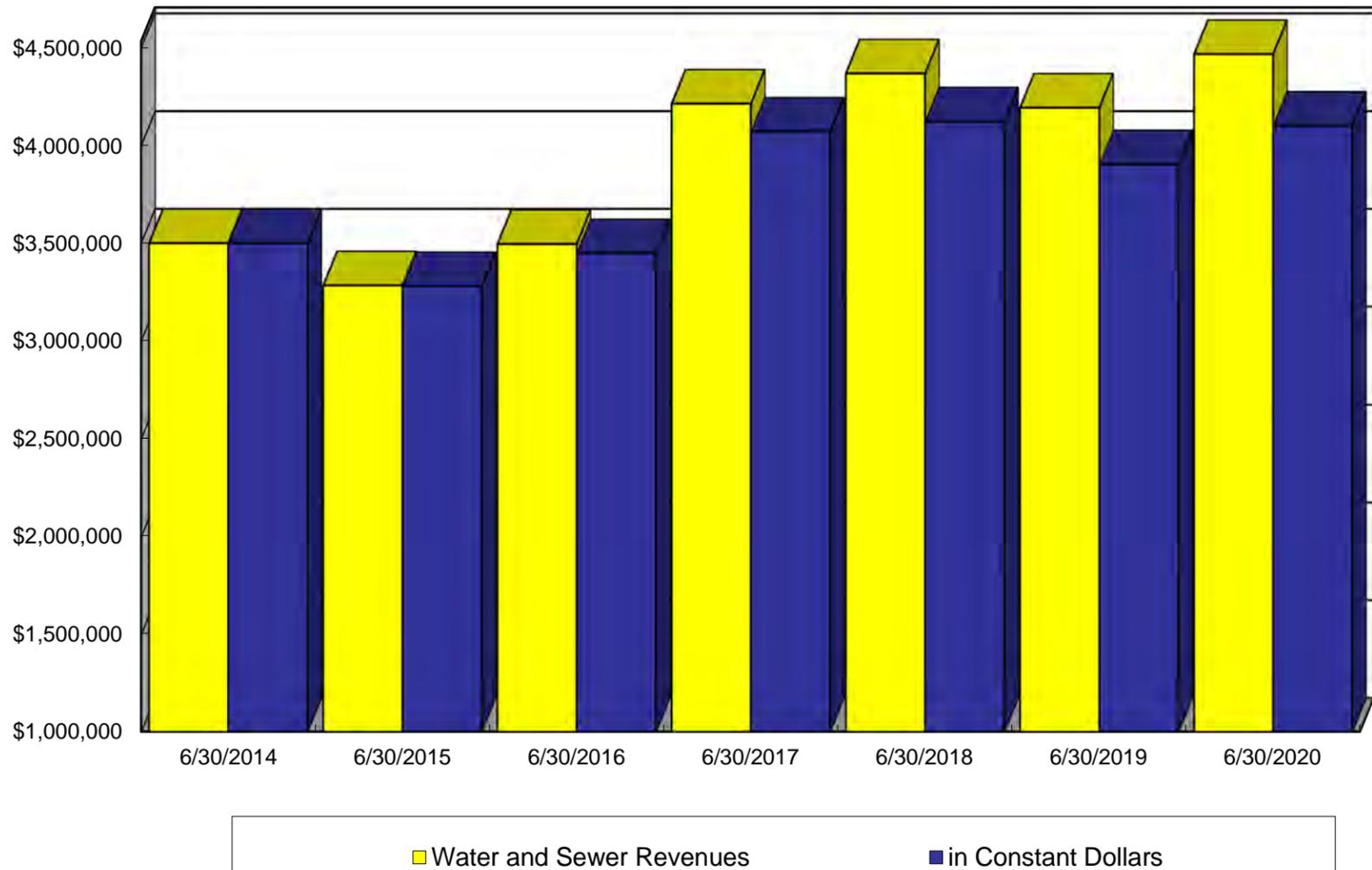
<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 3,493,238	\$ 4,211,321	\$ 4,365,947	\$ 4,176,200	\$ 4,191,000	\$ 4,465,200	\$ 4,465,200
<b>Expenses</b>	3,408,656	3,205,607	3,696,095	4,701,200	4,881,000	5,045,200	5,045,200
<b>Revenues over (under) expenses</b>	84,582	1,005,714	669,852	(525,000)	(690,000)	(580,000)	(580,000)
<b>Transfers out</b>	-	(68,284)	-	-	-	-	-
<b>Transaction included (excluded) above</b>							
<b>Depreciation/amortization</b>	435,100	473,197	487,407	510,000	510,000	510,000	510,000
<b>Capital asset purchases</b>	(1,121,584)	(1,297,275)	(892,961)	-	-	-	-
<b>Bond principal payments</b>	(107,301)	(40,017)	-	-	-	-	-
<b>Change in operating assets &amp; liabilities</b>	234,598	(342,285)	177,332	-	-	-	-
<b>Total other transactions</b>	(559,187)	(1,206,380)	(228,222)	510,000	510,000	510,000	510,000
<b>Changes in cash &amp; investments</b>	(474,605)	(268,950)	441,630	(15,000)	(180,000)	(70,000)	(70,000)
<b>Beginning cash &amp; investments</b>	874,055	399,450	130,500	572,130	572,130	392,130	392,130
<b>Ending cash &amp; investments (estimated)</b>	<u>\$ 399,450</u>	<u>\$ 130,500</u>	<u>\$ 572,130</u>	<u>\$ 557,130</u>	<u>\$ 392,130</u>	<u>\$ 322,130</u>	<u>\$ 322,130</u>
<b>Cash and investments as a % of expenses</b>	11.72%	4.07%	15.48%	11.85%	8.03%	6.38%	6.38%

# CITY OF EAST GRAND RAPIDS

## WATER/SEWER FUND BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
CHARGES FOR CURRENT SERVICES	\$ 4,120,882	\$ 4,116,200	\$ 4,127,000	\$ 4,399,200	\$ 4,399,200
FEDERAL GRANT	190,946	-	-	-	-
FINES AND FORFEITS	52,788	60,000	60,000	60,000	60,000
INTEREST AND RENTS	1,331	-	4,000	6,000	6,000
<b>TOTAL REVENUES</b>	<b><u>4,365,947</u></b>	<b><u>4,176,200</u></b>	<b><u>4,191,000</u></b>	<b><u>4,465,200</u></b>	<b><u>4,465,200</u></b>
<b><u>EXPENSES</u></b>					
ENGINEERING	57,639	58,700	62,700	66,700	66,700
MAINS AND HYDRANTS	1,478,631	2,260,600	2,414,600	2,534,500	2,534,500
METERS	22,247	138,000	143,700	141,700	141,700
METER READING AND COLLECTING	69,133	81,900	81,900	73,700	73,700
SEWER EXPENDITURES	1,337,466	1,397,000	1,402,100	1,452,600	1,452,600
GENERAL ADMINISTRATION	730,979	765,000	776,000	776,000	776,000
<b>TOTAL EXPENSES</b>	<b><u>3,696,095</u></b>	<b><u>4,701,200</u></b>	<b><u>4,881,000</u></b>	<b><u>5,045,200</u></b>	<b><u>5,045,200</u></b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>669,852</b>	<b>(525,000)</b>	<b>(690,000)</b>	<b>(580,000)</b>	<b>(580,000)</b>
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
<b>NET CHANGE IN NET POSITION</b>	<b>669,852</b>	<b>(525,000)</b>	<b>(690,000)</b>	<b>(580,000)</b>	<b>(580,000)</b>
<b><u>TRANSACTIONS INCLUDED (EXCLUDED ABOVE)</u></b>					
DEPRECIATION/AMORTIZATION	487,407	510,000	510,000	510,000	<b>510,000</b>
CAPITAL ASSET PURCHASES	(892,961)	-	-	-	-
BOND PRINCIPAL PAYMENTS	-	-	-	-	-
CHANGE IN OPERATING ASSETS & LIAB.	177,332	-	-	-	-
<b>TOTAL OTHER TRANSACTIONS</b>	<b><u>(228,222)</u></b>	<b><u>510,000</u></b>	<b><u>510,000</u></b>	<b><u>510,000</u></b>	<b><u>510,000</u></b>
<b>CHANGE IN CASH &amp; INVESTMENTS</b>	<b>441,630</b>	<b>(15,000)</b>	<b>(180,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b><u>130,500</u></b>	<b><u>572,130</u></b>	<b><u>572,130</u></b>	<b><u>392,130</u></b>	<b><u>392,130</u></b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b><u>\$ 572,130</u></b>	<b><u>\$ 557,130</u></b>	<b><u>\$ 392,130</u></b>	<b><u>\$ 322,130</u></b>	<b><u>\$ 322,130</u></b>

## Revenues Water and Sewer Fund



Fiscal Year Ended	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Audit 6/30/2017	Audit 6/30/2018	Proposed 6/30/2019	Budget 6/30/2020
W&S Revenues	\$3,497,447	\$3,281,559	\$3,493,238	\$4,211,321	\$4,365,947	\$4,191,000	\$4,465,200
W&S Revenues in Constant Dollars	\$3,497,447	\$3,277,671	\$3,445,621	\$4,068,504	\$4,120,649	\$3,900,742	\$4,099,171

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

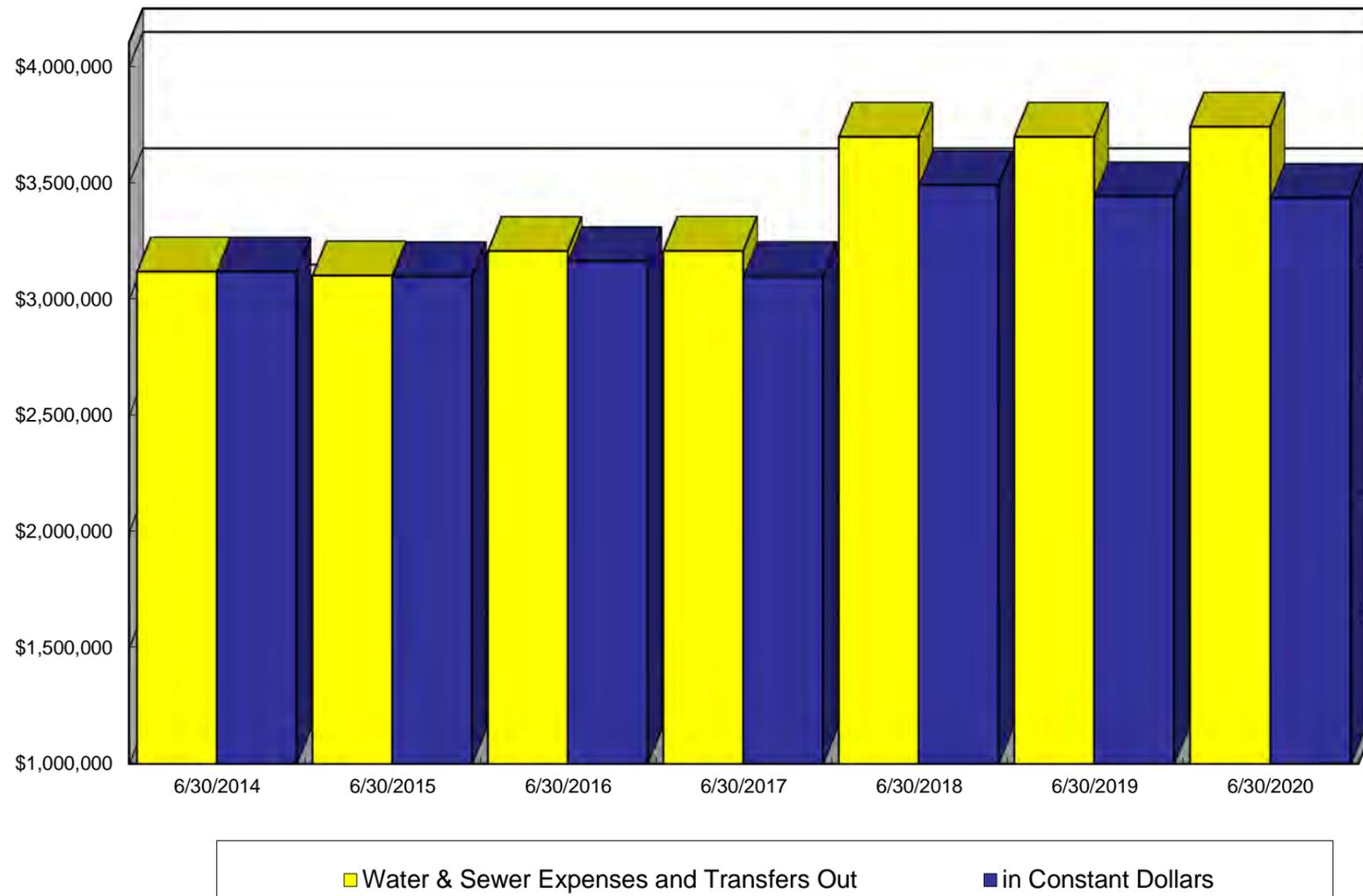
**Formula:** Water and sewer operating revenues in constant dollars.

**Description:** Water and Sewer Fund revenues in constant dollars should remain relatively consistent provided the number of users has not substantially changed. There will be some fluctuation given a wet/cool summer versus a hot/dry summer. The fluctuations in revenue is mainly driven by an increase in approved rates.

**Analysis:** The additional rates approved are either increased charges from the City of Grand Rapids for the cost of the service or for additional capital projects.

Inflation rate per US Department of Labor, U.S. City Average (estimated for 2019 & 2020).

## Expenses Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Water & Sewer Expenses	\$3,116,570	\$3,100,041	\$3,204,911	\$3,205,607	\$3,696,095	\$3,696,000	\$3,739,200
Water & Sewer Expenses in Constant Dollars	\$3,116,570	\$3,096,368	\$3,161,224	\$3,096,896	\$3,488,432	\$3,440,024	\$3,432,684

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

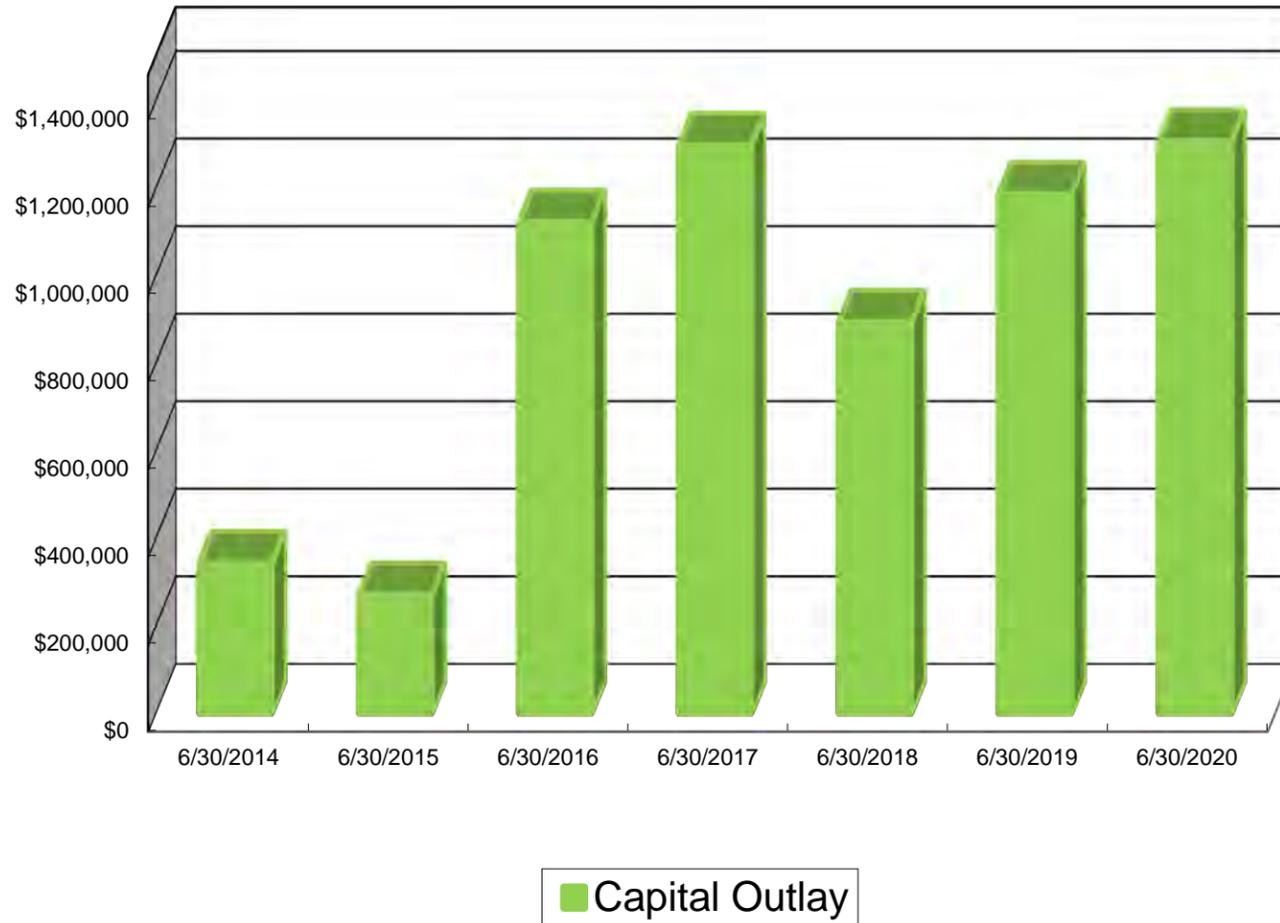
**Formula:** Water and sewer operating expenditures in constant dollars.

**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 2019 & 2020).

## Capital Outlay Water and Sewer Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Capital Outlay	\$342,437	\$270,668	\$1,121,584	\$1,297,275	\$892,961	\$1,185,000	\$1,306,000

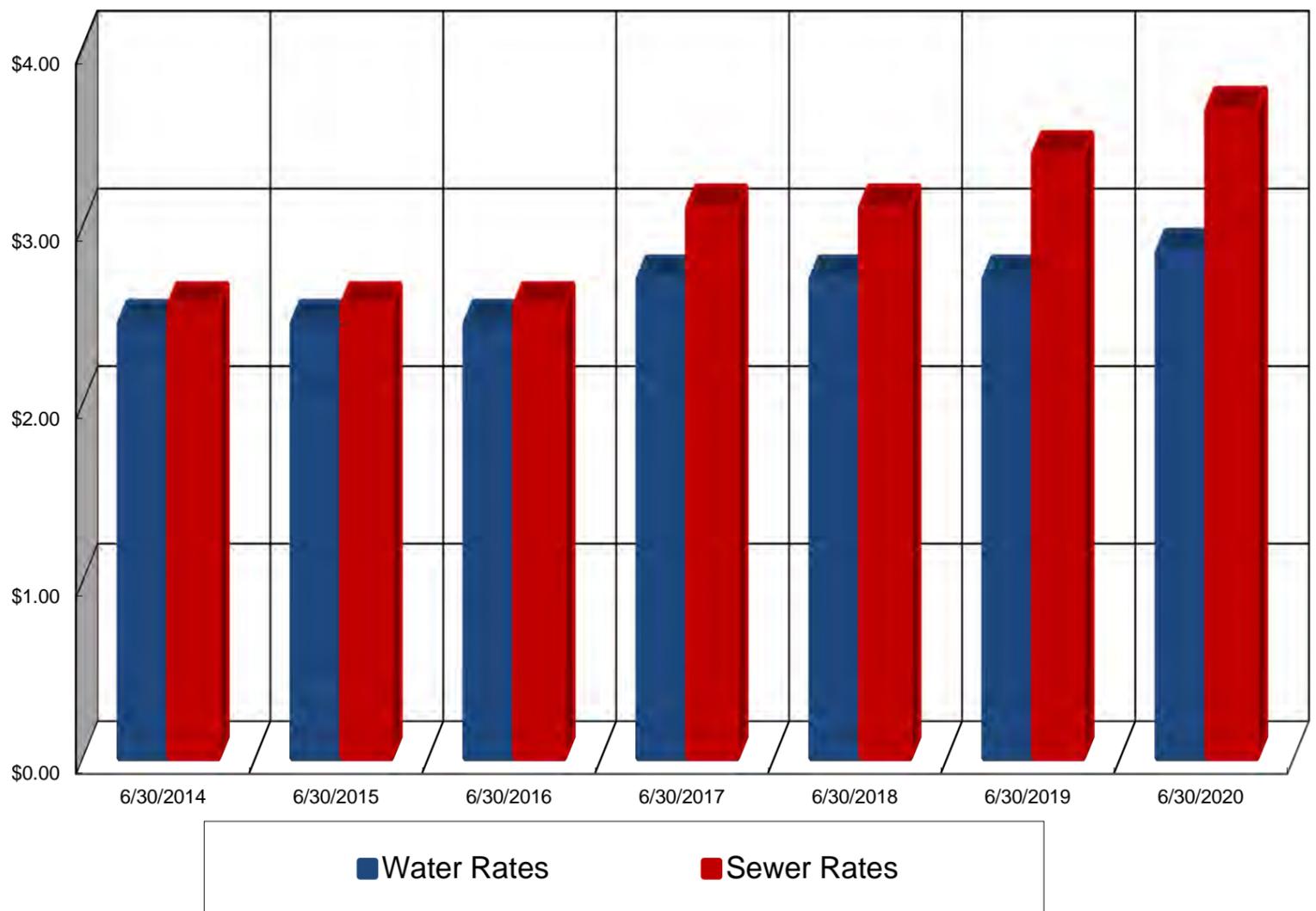
**Warning Trend:** A decline in capital outlay

**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.

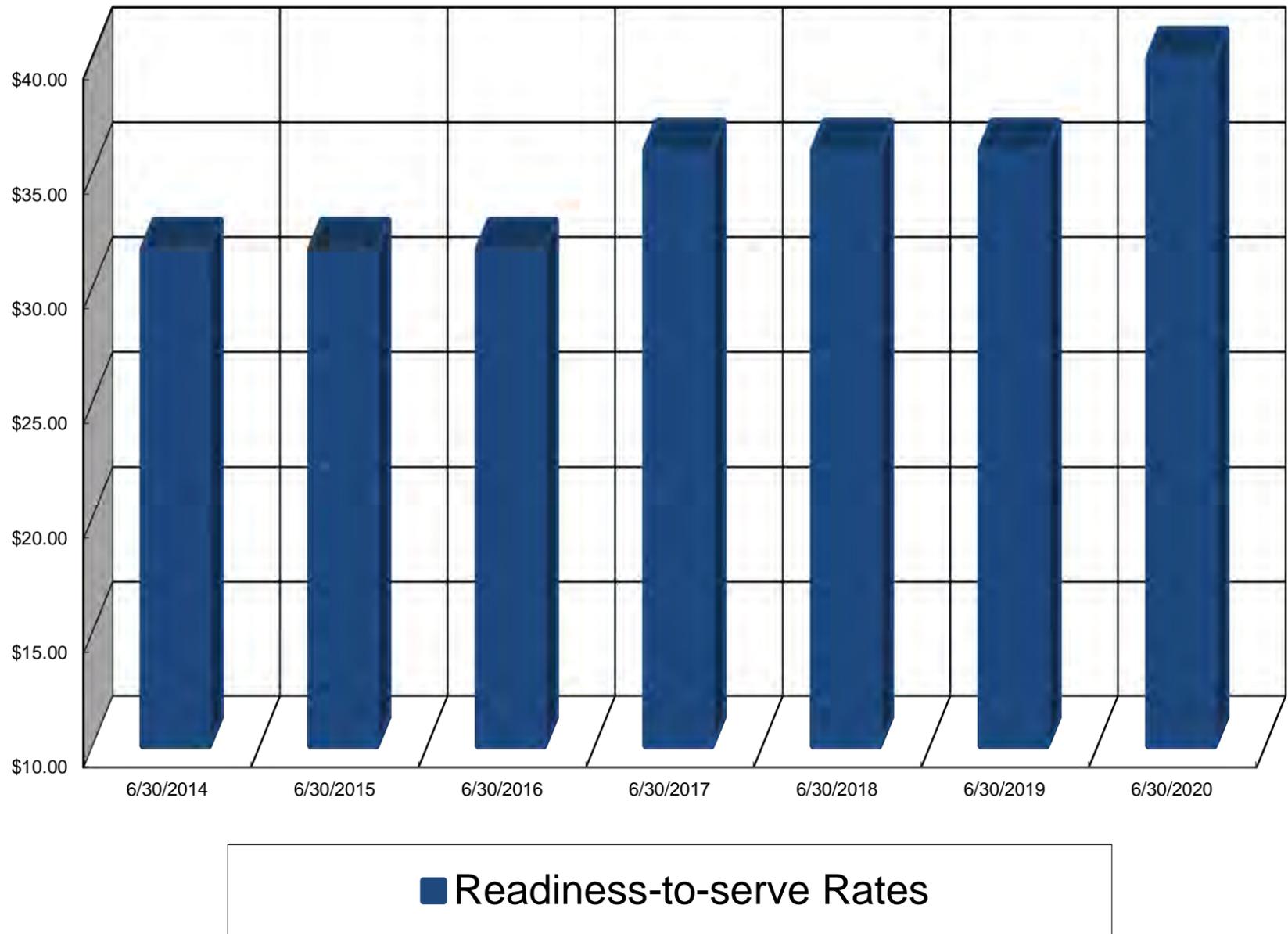
**Analysis:** Significant capital projects have been completed over the past several years.

## Water and Sewer Rates per thousand gallons



	Audit	Audit	Audit	Audit	Audit	Current	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Water Rates	\$2.45	\$2.45	\$2.45	\$2.70	\$2.70	\$2.70	\$2.85
Sewer Rates	\$2.55	\$2.55	\$2.55	\$3.10	\$3.10	\$3.40	\$3.65

## Readiness-To-Serve Rates



	Audit	Audit	Audit	Audit	Audit	Current	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Readiness-to-Serve rates	\$31.67	\$31.67	\$31.67	\$36.00	\$36.00	\$36.00	\$40.00

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

592 WATER & SEWER FUND REVENUES		17-18	18-19	18-19	19-20	19-20
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 539-INTERGOVERNMENT REVENUES</b>						
592-539-5520	FEDERAL GRANT	\$ 190,946	\$ -	\$ -	\$ -	\$ -
<b>Totals for Dept 539-INTERGOVERNMENT REVENUES</b>		<b>\$ 190,946</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Dept 600-CHARGES FOR CURRENT SERVICES</b>						
592-600-6400	WATER READINESS	\$ 2,202,012	\$ 2,175,000	\$ 2,175,000	\$ 2,385,000	\$ 2,385,000
592-600-6420	METERED WATER SALES	1,008,217	995,000	995,000	1,020,000	1,020,000
592-600-6460	SEWAGE DISPOSAL CHARGES	877,174	935,000	935,000	980,000	980,000
592-600-6470	WATER TAP & METER REVENUE	6,815	6,000	12,000	6,000	6,000
592-600-6540	MISCELLANEOUS REVENUE	26,664	5,200	10,000	8,200	8,200
<b>Totals for Dept 600-CHARGES FOR CURRENT SERVICES</b>		<b>\$ 4,120,882</b>	<b>\$ 4,116,200</b>	<b>\$ 4,127,000</b>	<b>\$ 4,399,200</b>	<b>\$ 4,399,200</b>
<b>FINES AND FORFEITS</b>						
592-000-6570	PENALTIES & INTEREST	\$ 52,788	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
<b>Totals for FINES AND FORFEITS</b>		<b>\$ 52,788</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	\$ 1,331	\$ -	\$ 4,000	\$ 6,000	\$ 6,000
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 1,331</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 4,365,947</b>	<b>\$ 4,176,200</b>	<b>\$ 4,191,000</b>	<b>\$ 4,465,200</b>	<b>\$ 4,465,200</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>592 WATER &amp; SEWER FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 447-CITY ENGINEERING</b>						
592-447-7060	SALARIES & WAGES - PERMANENT	\$ 31,548	\$ 32,900	\$ 32,900	\$ 35,100	\$ 35,100
592-447-7090	SALARIES & WAGES - OVERTIME	261	-	-	-	-
592-447-7150	EMPLOYER SOCIAL SECURITY	2,395	2,500	2,500	2,700	2,700
592-447-7160	WORKERS' COMPENSATION INS.	243	300	300	200	200
592-447-7170	HEALTH CARE	17,043	15,200	19,200	20,500	20,500
592-447-7190	PENSION	4,815	4,900	4,900	5,300	5,300
592-447-7400	OPERATING SUPPLIES	409	600	600	600	600
592-447-8010	CONTRACTUAL SERVICES	700	1,200	1,200	1,200	1,200
592-447-9470	AUTO EXPENSE	225	500	500	500	500
592-447-9570	PROFESSIONAL DEVELOPMENT	-	600	600	600	600
<b>Totals for Dept 447-CITY ENGINEERING</b>		<b>\$ 57,639</b>	<b>\$ 58,700</b>	<b>\$ 62,700</b>	<b>\$ 66,700</b>	<b>\$ 66,700</b>
<b>Dept 542-MAINS AND HYDRANTS</b>						
592-542-7040	ON-CALL PAY	\$ 10,640	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
592-542-7060	SALARIES & WAGES - PERMANENT	235,426	187,400	187,400	227,600	227,600
592-542-7070	SALARIES & WAGES - PART TIME/TEMP	6,244	6,000	8,000	8,000	8,000
592-542-7090	SALARIES & WAGES - OVERTIME	16,317	25,000	23,000	23,000	23,000
592-542-7150	EMPLOYER SOCIAL SECURITY	19,770	14,300	14,300	17,400	17,400
592-542-7160	WORKERS' COMPENSATION INS.	6,145	7,100	7,100	6,100	6,100
592-542-7170	HEALTH CARE	114,726	108,500	127,500	132,100	132,100
592-542-7190	PENSION	28,668	22,300	22,300	26,300	26,300
592-542-7400	OPERATING SUPPLIES	82,174	84,800	91,800	87,100	87,100
592-542-8010	CONTRACTUAL SERVICES	69,760	40,800	30,800	38,500	38,500
592-542-8170	BULK SUPPLY - WATER	753,310	800,000	825,000	850,000	850,000
592-542-9300	REPAIRS & MAINTENANCE	937	-	-	-	-
592-542-9470	AUTO EXPENSE	124,864	149,100	149,100	149,100	149,100
592-542-9560	DUES & SUBSCRIPTIONS	330	1,800	1,800	1,800	1,800
592-542-9570	PROFESSIONAL DEVELOPMENT	2,997	3,000	3,000	3,000	3,000
592-542-9700	CAPITAL EXPENDITURES	-	798,000	911,000	952,000	952,000
592-542-9701	SMALL CAPITAL	6,323	-	-	-	-
<b>Totals for Dept 542-MAINS AND HYDRANTS</b>		<b>\$ 1,478,631</b>	<b>2,260,600</b>	<b>\$ 2,414,600</b>	<b>\$ 2,534,500</b>	<b>2,534,500</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>592 WATER &amp; SEWER FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 543-METERS</b>						
592-543-7060	SALARIES & WAGES - PERMANENT	\$ 3,936	\$ 34,200	\$ 4,000	\$ 5,600	\$ 5,600
592-543-7090	SALARIES & WAGES - OVERTIME	634	1,200	1,000	1,000	1,000
592-543-7150	EMPLOYER SOCIAL SECURITY	343	2,600	2,600	400	400
592-543-7160	WORKERS' COMPENSATION INS.	534	600	600	500	500
592-543-7170	HEALTH CARE	1,585	9,600	9,600	1,900	1,900
592-543-7190	PENSION	480	5,800	5,800	5,000	5,000
592-543-7400	OPERATING SUPPLIES	14,735	12,000	12,000	10,000	10,000
592-543-8010	CONTRACTUAL SERVICES	-	-	36,100	37,300	37,300
592-543-9700	CAPITAL EXPENDITURES	-	72,000	72,000	80,000	80,000
<b>Totals for Dept 543-METERS</b>		<b>\$ 22,247</b>	<b>\$ 138,000</b>	<b>\$ 143,700</b>	<b>\$ 141,700</b>	<b>\$ 141,700</b>
<b>Dept 545-METER READING AND COLLECTING</b>						
592-545-7060	SALARIES & WAGES - PERMANENT	\$ 1,649	\$ 4,000	\$ 4,000	\$ 3,600	\$ 3,600
592-545-7090	SALARIES & WAGES - OVERTIME	135	-	-		
592-545-7150	EMPLOYER SOCIAL SECURITY	146	300	300	300	300
592-545-7160	WORKERS' COMPENSATION INS.	146	200	200	100	100
592-545-7170	HEALTH CARE	1,009	1,800	1,800	1,100	1,100
592-545-7190	PENSION	188	400	400	400	400
592-545-7400	OPERATING SUPPLIES	24,457	30,000	30,000	23,000	23,000
592-545-8010	CONTRACTUAL SERVICES	41,013	45,000	45,000	45,000	45,000
592-545-9470	AUTO EXPENSE	390	200	200	200	200
<b>Totals for Dept 545-METER READING AND COLLECTING</b>		<b>\$ 69,133</b>	<b>\$ 81,900</b>	<b>\$ 81,900</b>	<b>\$ 73,700</b>	<b>\$ 73,700</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>592 WATER &amp; SEWER FUND APPROPRIATIONS</b>				<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>			
<b>Dept 550-SEWER EXPENDITURES</b>						
592-550-7060	SALARIES & WAGES - PERMANENT	\$ 98,253	\$ 125,300	\$ 119,400	\$ 124,100	\$ 124,100
592-550-7070	SALARIES & WAGES - PART TIME/TRMP	3,828	3,000	3,000	3,000	3,000
592-550-7090	SALARIES & WAGES - OVERTIME	6,948	12,000	12,000	12,000	12,000
592-550-7150	EMPLOYER SOCIAL SECURITY	8,210	9,600	9,600	9,500	9,500
592-550-7160	WORKERS' COMPENSATION INS.	2,647	3,100	3,100	2,600	2,600
592-550-7170	HEALTH CARE	48,043	42,100	53,100	68,000	68,000
592-550-7190	PENSION	12,111	14,400	14,400	14,300	14,300
592-550-7400	OPERATING SUPPLIES	42,773	33,400	27,400	31,500	31,500
592-550-8010	CONTRACTUAL SERVICES	234,166	12,800	15,800	17,500	17,500
592-550-8175	BULK SUPPLY - SEWER	799,040	775,000	775,000	800,000	800,000
592-550-9220	ELECTRIC SERVICE	22,036	24,000	24,000	24,800	24,800
592-550-9300	REPAIRS & MAINTENANCE	524	3,000	3,000	3,000	3,000
592-550-9470	AUTO EXPENSE	58,692	67,300	67,300	67,300	67,300
592-550-9560	DUES & SUBSCRIPTIONS	-	400	400	400	400
592-550-9570	PROFESSIONAL DEVELOPMENT	195	600	600	600	600
592-550-9700	CAPITAL EXPENDITURES	-	271,000	274,000	274,000	274,000
<b>Totals for Dept 550-SEWER EXPENDITURES</b>		<b>\$ 1,337,466</b>	<b>\$ 1,397,000</b>	<b>\$ 1,402,100</b>	<b>\$ 1,452,600</b>	<b>\$ 1,452,600</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>592 WATER &amp; SEWER FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 560-GENERAL ADMINISTRATION</b>						
592-560-8070	GENERAL FUND FEES	\$ 245,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
592-560-8071	PROCESSING FEES (EXTERNAL)	650		11,000	11,000	11,000
592-560-9680	DEPRECIATION	477,638	500,000	500,000	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	(2,078)	5,000	5,000	5,000	5,000
<b>Totals for Dept 560-GENERAL ADMINISTRATION</b>		<b>\$ 730,979</b>	<b>\$ 765,000</b>	<b>\$ 776,000</b>	<b>\$ 776,000</b>	<b>\$ 776,000</b>
<hr/>						
<b>NET OF REVENUES/APPROPRIATIONS - FUND 592</b>		<b>\$ 669,852</b>	<b>\$ (525,000)</b>	<b>\$ (690,000)</b>	<b>\$ (580,000)</b>	<b>\$ (580,000)</b>

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

**DEPARTMENT: PUBLIC SAFETY**

**DEPT NO.: 347**

**DRUG SEIZURE FUND**

Budget Notes: The Drug Seizure Fund was created in FY 2017 and is utilized to purchase various capital items as revenues are received. This budget also includes some of the KANET program salary and overtime. In the proposed amended budget, year-to-date drug seizure activity was also moved from the General Fund.

**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**265 DRUG LAW ENFORCEMENT FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ -	\$ 69,645	\$ 69,677	\$ 50,000	\$ 35,000	\$ 38,700	\$ 38,700
<b>Expenditures</b>	-	103,577	31,166	16,600	71,200	65,300	65,300
<b>Revenues over (under) expenditures</b>	-	(33,932)	38,511	33,400	(36,200)	(26,600)	(26,600)
<b>Transfers in</b>	-	77,923	-	-	-	-	-
<b>Changes in fund balance</b>	-	43,991	38,511	33,400	(36,200)	(26,600)	(26,600)
<b>Beginning fund balance</b>	-	-	43,991	82,502	82,502	46,302	46,302
<b>Ending fund balance</b>	<u>\$ -</u>	<u>\$ 43,991</u>	<u>\$ 82,502</u>	<u>\$ 115,902</u>	<u>\$ 46,302</u>	<u>\$ 19,702</u>	<u>\$ 19,702</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

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
DRUG SEIZURE PROCEEDS	\$ 69,677	\$ 50,000	\$ 35,000	\$ 38,700	\$ 38,700
<b>TOTAL REVENUES</b>	<b>69,677</b>	<b>50,000</b>	<b>35,000</b>	<b>38,700</b>	<b>38,700</b>
<b><u>EXPENDITURES</u></b>					
SALARY & WAGES	-	-	19,600	24,600	24,600
SALARY & WAGES- OVERTIME	-	-	30,000	-	-
PENSION	-	-	5,000	-	-
CAPITAL EXPENDITURES	25,810	14,400	14,400	40,700	40,700
SMALL CAPITAL EXP	5,356	2,200	2,200	-	-
<b>TOTAL EXPENDITURES</b>	<b>31,166</b>	<b>16,600</b>	<b>71,200</b>	<b>65,300</b>	<b>65,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>38,511</b>	<b>33,400</b>	<b>(36,200)</b>	<b>(26,600)</b>	<b>(26,600)</b>
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>38,511</b>	<b>33,400</b>	<b>(36,200)</b>	<b>(26,600)</b>	<b>(26,600)</b>
<b>BEGINNING FUND BALANCE</b>	<b>43,991</b>	<b>82,502</b>	<b>82,502</b>	<b>46,302</b>	<b>46,302</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 82,502</b>	<b>\$ 115,902</b>	<b>\$ 46,302</b>	<b>\$ 19,702</b>	<b>\$ 19,702</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

265 DRUG LAW ENFORCEMENT FUND REVENUES		17-18	18-19	18-19	19-20	19-20
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>OTHER REVENUE</b>						
265-000-6720	DRUG SEIZURE PROCEEDS	\$ 69,677	\$ 50,000	\$ 35,000	\$ 38,700	\$ 38,700
<b>Totals for OTHER REVENUE</b>		<b>\$ 69,677</b>	<b>\$ 50,000</b>	<b>\$ 35,000</b>	<b>\$ 38,700</b>	<b>\$ 38,700</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 69,677</b>	<b>\$ 50,000</b>	<b>\$ 35,000</b>	<b>\$ 38,700</b>	<b>\$ 38,700</b>

265 DRUG LAW ENFORCEMENT FUND APPROPRIATIONS		17-18	18-19	18-19	19-20	19-20
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 347- DRUG SEIZURE</b>						
265-347-7110	SALARY & WAGES	\$ -	\$ -	\$ 19,600	\$ 24,600	\$ 24,600
265-347-7130	SALARY & WAGES- OVERTIME	-	-	30,000	-	-
265-347-7190	PENSION	-	-	5,000	-	-
265-347-9700	CAPITAL EXPENDITURES	25,810	14,400	14,400	40,700	40,700
265-347-9701	SMALL CAPITAL EXP	5,356	2,200	2,200	-	-
<b>Dept 347- DRUG SEIZURE</b>		<b>\$ 31,166</b>	<b>\$ 16,600</b>	<b>\$ 71,200</b>	<b>\$ 65,300</b>	<b>\$ 65,300</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 31,166</b>	<b>\$ 16,600</b>	<b>\$ 71,200</b>	<b>\$ 65,300</b>	<b>\$ 65,300</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 204</b>	<b>\$ 38,511</b>	<b>\$ 33,400</b>	<b>\$ (36,200)</b>	<b>\$ (26,600)</b>	<b>\$ (26,600)</b>
<b>BEGINNING FUND BALANCE</b>	<b>43,991</b>	<b>82,502</b>	<b>82,502</b>	<b>46,302</b>	<b>46,302</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 82,502</b>	<b>\$ 115,902</b>	<b>\$ 46,302</b>	<b>\$ 19,702</b>	<b>\$ 19,702</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 2019/2020, the estimated levy for the bond payments will be 0.2054 mills. The bond will be paid off in 2022.



**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**305 WEALTHY POOL DEBT SERVICE FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 129,533	\$ 137,192	\$ 141,903	\$ 145,400	\$ 145,400	\$ 148,700	\$ 148,700
<b>Expenditures</b>	<u>131,485</u>	<u>137,298</u>	<u>140,803</u>	<u>145,400</u>	<u>145,400</u>	<u>148,700</u>	<u>148,700</u>
<b>Revenues over (under) expenditures</b>	(1,952)	(106)	1,100	-	-	-	-
<b>Beginning fund balance</b>	<u>4,172</u>	<u>2,220</u>	<u>2,114</u>	<u>3,214</u>	<u>3,214</u>	<u>3,214</u>	<u>3,214</u>
<b>Ending fund balance</b>	<u><u>\$ 2,220</u></u>	<u><u>\$ 2,114</u></u>	<u><u>\$ 3,214</u></u>	<u><u>\$ 3,214</u></u>	<u><u>\$ 3,214</u></u>	<u><u>\$ 3,214</u></u>	<u><u>\$ 3,214</u></u>
<b>Fund balance as a % of expenditures</b>	1.69%	1.54%	2.28%	2.21%	2.21%	2.16%	2.16%

# CITY OF EAST GRAND RAPIDS

## WEALTHY POOL DEBT SERVICE FUND BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b>REVENUES</b>					
CITY TAXES AND PENALTIES	\$ 141,903	\$ 145,400	\$ 145,400	\$ 148,700	\$ 148,700
<b>TOTAL REVENUES</b>	<b>141,903</b>	<b>145,400</b>	<b>145,400</b>	<b>148,700</b>	<b>148,700</b>
<b>EXPENDITURES</b>					
DEBT SERVICE	140,803	145,400	145,400	148,700	148,700
<b>TOTAL EXPENDITURES</b>	<b>140,803</b>	<b>145,400</b>	<b>145,400</b>	<b>148,700</b>	<b>148,700</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,114</b>	<b>3,214</b>	<b>3,214</b>	<b>3,214</b>	<b>3,214</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,214</b>	<b>\$ 3,214</b>	<b>\$ 3,214</b>	<b>\$ 3,214</b>	<b>\$ 3,214</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>305 WEALTHY DEBT SERVICE FUND REVENUES</b>				<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>			
<b>CITY TAXES &amp; PENALTIES</b>						
305-000-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 141,671	\$ 145,200	\$ 145,200	\$ 148,500	\$ 148,500
305-000-4450	INTEREST & PENALTIES ON TAXES	232	200	200	200	200
<b>Totals for CITY TAXES &amp; PENALTIES</b>		<b>\$ 141,903</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>	<b>\$ 148,700</b>	<b>\$ 148,700</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 141,903</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>	<b>\$ 148,700</b>	<b>\$ 148,700</b>

<b>305 WEALTHY DEBT SERVICE FUND APPROPRIATIONS</b>				<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>			
<b>Dept 905-DEBT SERVICE</b>						
305-905-9910	REDEMPTION OF NOTES PAYABLE	\$ 127,000	\$ 134,000	\$ 134,000	\$ 140,000	\$ 140,000
305-905-9920	INTEREST ON NOTES	13,803	11,400	11,400	8,700	8,700
<b>Totals for Dept 905-DEBT SERVICE</b>		<b>\$ 140,803</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>	<b>\$ 148,700</b>	<b>\$ 148,700</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 140,803</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>	<b>\$ 148,700</b>	<b>\$ 148,700</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 305</b>		<b>\$ 1,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>		<b>2,114</b>	<b>3,214</b>	<b>3,214</b>	<b>3,214</b>	<b>3,214</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 3,214</b>	<b>\$ 3,214</b>	<b>\$ 3,214</b>	<b>\$ 3,214</b>	<b>\$ 3,214</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 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**362 STREETScape DEBT SERVICE FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	260,405	259,238	261,665	263,400	263,400	260,000	260,000
<b>Revenues over (under) expenditures</b>	(260,405)	(259,238)	(261,665)	(263,400)	(263,400)	(260,000)	(260,000)
<b>Transfers in</b>	260,405	259,238	261,665	263,400	263,400	260,000	260,000
<b>Changes in fund balance</b>	-	-	-	-	-	-	-
<b>Beginning fund balance</b>	-	-	-	-	-	-	-
<b>Ending fund balance</b>	<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	N/A

# CITY OF EAST GRAND RAPIDS

## STREETSCAPE DEBT SERVICE BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>					
DEBT SERVICE	261,665	263,400	263,400	260,000	260,000
<b>TOTAL EXPENDITURES</b>	<b>261,665</b>	<b>263,400</b>	<b>263,400</b>	<b>260,000</b>	<b>260,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(261,665)</b>	<b>(263,400)</b>	<b>(263,400)</b>	<b>(260,000)</b>	<b>(260,000)</b>
TRANSFERS FROM OTHER FUNDS	261,665	263,400	263,400	260,000	260,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET

362 STREETScape DEBT SERVICE FUND REVENUES		17-18	18-19	18-19	19-20	19-20
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 930-OPERATING TRANSFERS IN</b>						
362-930-6900	TRANS FROM MAJOR STREET FUND	\$ 261,665	\$ 263,400	\$ 263,400	\$ 260,000	\$ 260,000
<b>Totals for Dept 930-OPERATING TRANSFERS IN</b>		<b>\$ 261,665</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 261,665</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>

362 STREETScape DEBT SERVICE FUND APPROPRIATIONS		17-18	18-19	18-19	19-20	19-20
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 905-DEBT SERVICE</b>						
362-905-9910	REDEMPTION OF NOTES PAYABLE	\$ 250,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
360-905-9920	INTEREST ON NOTES	11,665	8,400	8,400	5,000	5,000
362-905-9930	PAYING AGENT FEES	-	-	-	-	-
<b>Totals for Dept 905-DEBT SERVICE</b>		<b>\$ 261,665</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 261,665</b>	<b>\$ 263,400</b>	<b>\$ 263,400</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 362</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-	-
<b>ENDING FUND BALANCE</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 2019/2020, the estimated levy for the bond payments will be 0.7580 mills. The bond will be paid off in 2033.



Department: Municipal Complex Debt Service

Fund No.: 372

**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**372 MUNICIPAL COMPLEX DEBT SERVICE FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 462,412	\$ 490,050	\$ 514,451	\$ 523,700	\$ 523,700	\$ 549,300	\$ 549,300
<b>Expenditures</b>	<u>477,850</u>	<u>487,850</u>	<u>512,550</u>	<u>523,700</u>	<u>523,700</u>	<u>549,300</u>	<u>549,300</u>
<b>Revenues over (under) expenditures</b>	(15,438)	2,200	1,901	-	-	-	-
<b>Beginning fund balance</b>	<u>17,577</u>	<u>2,139</u>	<u>4,339</u>	<u>6,240</u>	<u>6,240</u>	<u>6,240</u>	<u>6,240</u>
<b>Ending fund balance</b>	<u><b>\$ 2,139</b></u>	<u><b>\$ 4,339</b></u>	<u><b>\$ 6,240</b></u>	<u><b>\$ 6,240</b></u>	<u><b>\$ 6,240</b></u>	<u><b>\$ 6,240</b></u>	<u><b>\$ 6,240</b></u>
<b>Fund balance as a % of expenditures</b>	0.45%	0.89%	1.22%	1.19%	1.19%	1.14%	1.14%

# CITY OF EAST GRAND RAPIDS

## MUNICIPAL COMPLEX DEBT SERVICE BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
CITY TAXES AND PENALTIES	\$ 513,609	\$ 522,900	\$ 522,900	\$ 548,500	\$ 548,500
INTEREST AND PENALTIES ON TAXES	842	800	800	800	800
<b>TOTAL REVENUES</b>	<b><u>514,451</u></b>	<b><u>523,700</u></b>	<b><u>523,700</u></b>	<b><u>549,300</u></b>	<b><u>549,300</u></b>
<b><u>EXPENDITURES</u></b>					
DEBT SERVICE	512,550	523,700	523,700	549,300	549,300
<b>TOTAL EXPENDITURES</b>	<b><u>512,550</u></b>	<b><u>523,700</u></b>	<b><u>523,700</u></b>	<b><u>549,300</u></b>	<b><u>549,300</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>4,339</u></b>	<b><u>6,240</u></b>	<b><u>6,240</u></b>	<b><u>6,240</u></b>	<b><u>6,240</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>\$ 6,240</u></b>				

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

372 MUNICIPAL COMPLEX DEBT SERVICE FUND REVENUES		17-18	18-19	18-19	19-20	19-20
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>CITY TAXES &amp; PENALTIES</b>						
372-000-4020	CURRENT YEAR LEVY-CEGR REVENUE	\$ 513,609	\$ 522,900	\$ 522,900	\$ 548,500	\$ 548,500
372-000-4450	INTEREST & PENALTIES ON TAXES	842	800	800	800	800
<b>Totals for CITY TAXES &amp; PENALTIES</b>		<b>\$ 514,451</b>	<b>\$ 523,700</b>	<b>\$ 523,700</b>	<b>\$ 549,300</b>	<b>\$ 549,300</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 514,451</b>	<b>\$ 523,700</b>	<b>\$ 523,700</b>	<b>\$ 549,300</b>	<b>\$ 549,300</b>

372 MUNICIPAL COMPLEX DEBT SERVICE FUND APPROPRIATIONS		17-18	18-19	18-19	19-20	19-20
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>Dept 905-DEBT SERVICE</b>						
372-905-9910	REDEMPTION OF NOTES PAYABLE	\$ 295,000	\$ 315,000	\$ 315,000	\$ 350,000	\$ 350,000
372-905-9920	INTEREST ON NOTES	217,050	208,200	208,200	198,800	198,800
372-905-9930	PAYING AGENT FEES	500	500	500	500	500
<b>Totals for Dept 905-DEBT SERVICE</b>		<b>\$ 512,550</b>	<b>\$ 523,700</b>	<b>\$ 523,700</b>	<b>\$ 549,300</b>	<b>\$ 549,300</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 512,550</b>	<b>\$ 523,700</b>	<b>\$ 523,700</b>	<b>\$ 549,300</b>	<b>\$ 549,300</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 372</b>	<b>\$ 1,901</b>	<b>\$ -</b>				
<b>BEGINNING FUND BALANCE</b>	<b>4,339</b>	<b>6,240</b>	<b>6,240</b>	<b>6,240</b>	<b>6,240</b>	<b>6,240</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,240</b>					

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

**FUND: HEALTH CARE**

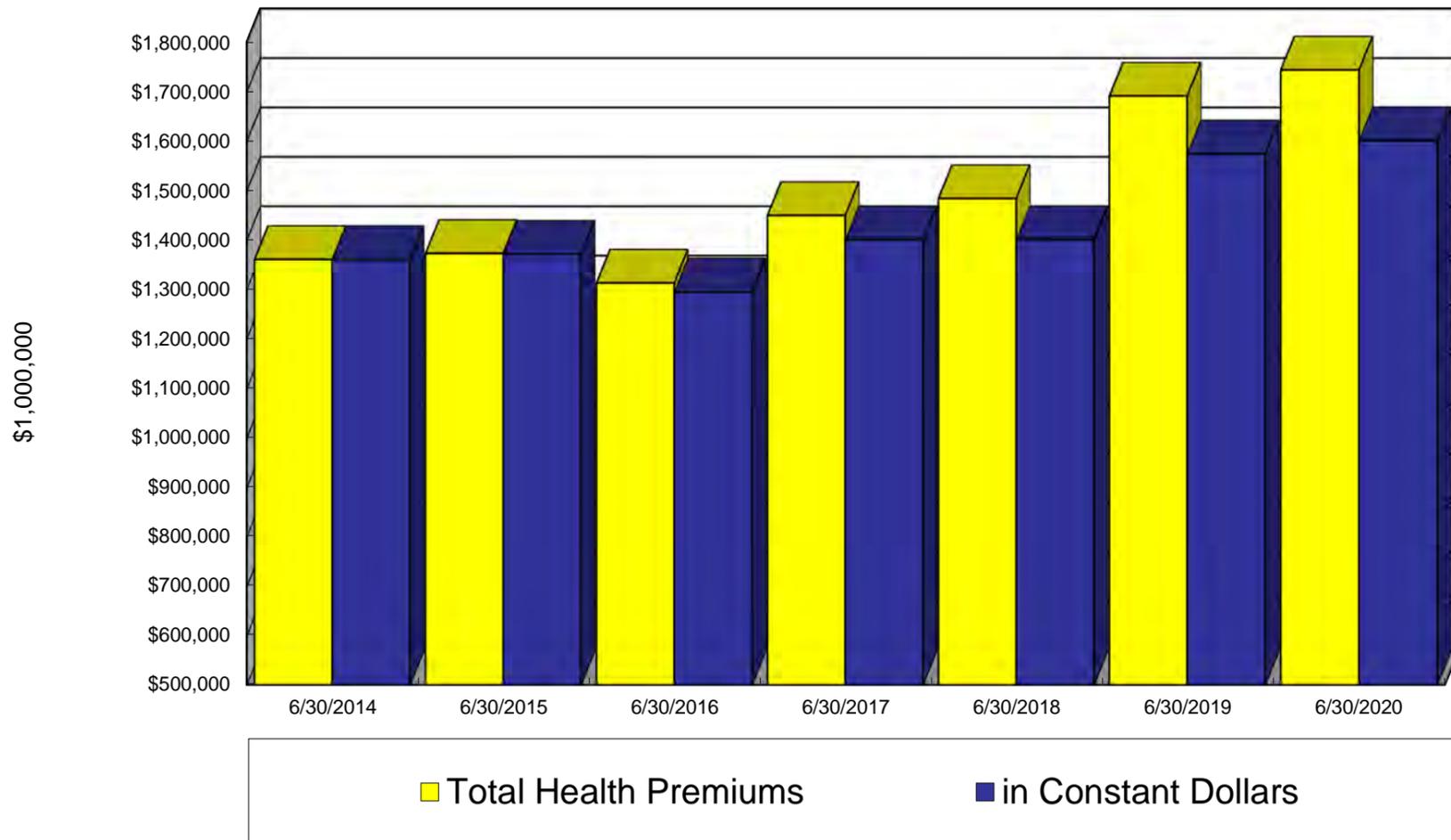
**FUND NO.: 677**



Budget Issues: The total Health Care Fund expenditure budget is \$2,173,500 which is \$307,000 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	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Health Care Premiums	\$1,359,815	\$1,372,147	\$1,312,236	\$1,448,853	\$1,483,114	\$1,690,600	\$1,743,500
Health Care Premiums in Constant Dollars	\$1,359,815	\$1,370,521	\$1,294,349	\$1,399,719	\$1,399,786	\$1,573,513	\$1,600,579

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

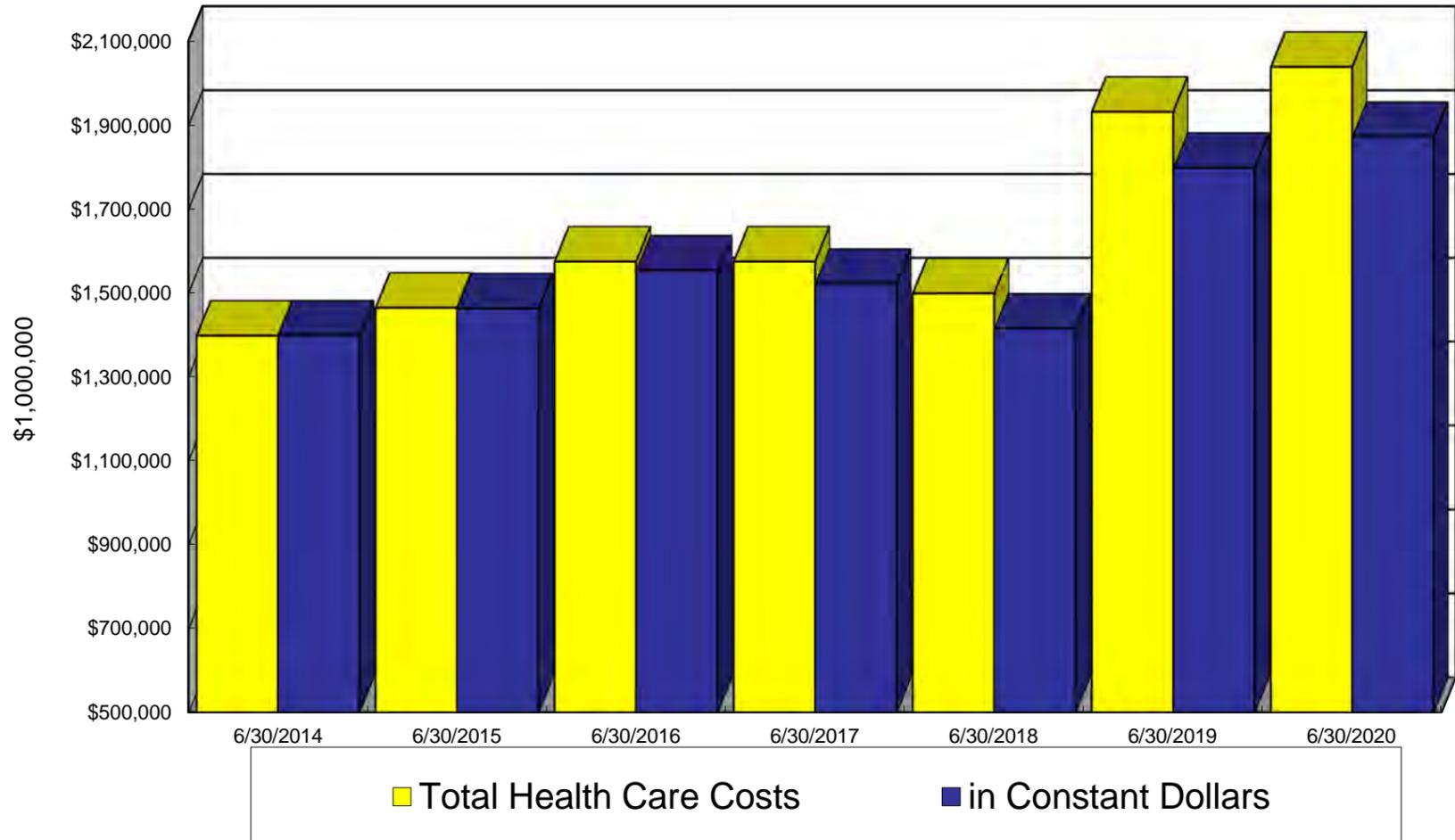
**Formula:** Health care premiums include payments charged to all other funds.

**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 2019 & 2020).

## Health Care Expenses Health Care Fund



	Audit	Audit	Audit	Audit	Audit	Proposed	Budget
Fiscal Year Ended	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Health Care Expenses	\$1,397,073	\$1,463,857	\$1,573,997	\$1,574,000	\$1,498,255	\$1,931,500	\$2,038,500
Health Care Expenses in Constant Dollars	\$1,397,073	\$1,462,123	\$1,552,541	\$1,520,622	\$1,414,077	\$1,797,729	\$1,871,397

**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 2019 & 2020).

**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**677 HEALTH CARE FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 1,559,960	\$ 1,771,326	\$ 1,786,195	\$ 1,781,500	\$ 2,051,500	\$ 2,073,500	\$ 2,073,500
<b>Expenses</b>	<u>1,555,090</u>	<u>1,687,534</u>	<u>1,774,875</u>	<u>1,866,500</u>	<u>2,051,500</u>	<u>2,173,500</u>	<u>2,173,500</u>
<b>Changes in net position</b>	4,870	83,792	11,320	(85,000)	-	(100,000)	(100,000)
<b>Beginning net position</b>	<u>429,509</u>	<u>434,379</u>	<u>518,171</u>	<u>529,491</u>	<u>529,491</u>	<u>529,491</u>	<u>529,491</u>
<b>Ending net position</b>	<u><b>\$ 434,379</b></u>	<u><b>\$ 518,171</b></u>	<u><b>\$ 529,491</b></u>	<u><b>\$ 444,491</b></u>	<u><b>\$ 529,491</b></u>	<u><b>\$ 429,491</b></u>	<u><b>\$ 429,491</b></u>
<b>Net position as a % of expenditures</b>	30.41%	30.71%	29.83%	23.81%	25.81%	19.76%	19.76%

# CITY OF EAST GRAND RAPIDS

## HEALTH CARE FUND BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b>REVENUES</b>					
INTEREST AND RENTS	\$ 5,947	\$ 3,900	\$ 3,900	\$ 10,000	\$ 10,000
OTHER REVENUE	297,134	207,000	357,000	320,000	320,000
CONTRIBUTIONS FROM OTHER FUNDS	1,483,114	1,570,600	1,690,600	1,743,500	1,743,500
<b>TOTAL REVENUES</b>	<b>1,786,195</b>	<b>1,781,500</b>	<b>2,051,500</b>	<b>\$2,073,500</b>	<b>\$2,073,500</b>
<b>EXPENSES</b>					
HEALTH CARE ADMINISTRATION	1,544,294	1,791,500	1,976,500	2,098,500	2,098,500
OTHER POST EMPLOYMENT BENEFITS	230,581	75,000	75,000	75,000	75,000
<b>TOTAL EXPENSES</b>	<b>1,774,875</b>	<b>1,866,500</b>	<b>2,051,500</b>	<b>2,173,500</b>	<b>2,173,500</b>
<b>NET CHANGE IN NET POSITION</b>	<b>11,320</b>	<b>(85,000)</b>	<b>-</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>BEGINNING NET POSITION</b>	<b>518,171</b>	<b>529,491</b>	<b>529,491</b>	<b>529,491</b>	<b>529,491</b>
<b>ENDING NET POSITION</b>	<b>\$ 529,491</b>	<b>\$ 444,491</b>	<b>\$ 529,491</b>	<b>\$ 429,491</b>	<b>\$ 429,491</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>677 HEALTH CARE FUND REVENUES</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>INTEREST AND RENTS</b>						
677-000-6650	INTEREST ON INVESTMENTS	\$ 5,947	\$ 3,900	\$ 3,900	\$ 10,000	\$ 10,000
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 5,947</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>OTHER REVENUE</b>						
677-000-6540	MISCELLANEOUS REVENUE	\$ 9,595	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000
677-000-6780	HEALTH INSURANCE REIMBURSEMENT	241,500	150,000	300,000	250,000	250,000
677-000-6830	EMPLOYEE PREMIUM CONTRIBUTIONS	46,039	45,000	45,000	60,000	60,000
<b>Totals for OTHER REVENUE</b>		<b>\$ 297,134</b>	<b>\$ 207,000</b>	<b>\$ 357,000</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>
<b>CONTRIBUTIONS FROM OTHER SOURCES</b>						
677-000-6830	CONTRIBUTION FROM OTHER FUNDS	\$ 1,483,114	\$ 1,570,600	\$ 1,690,600	\$ 1,743,500	\$ 1,743,500
<b>Totals for CONTRIBUTIONS FROM OTHER SOURCES</b>		<b>\$ 1,483,114</b>	<b>\$ 1,570,600</b>	<b>\$ 1,690,600</b>	<b>\$ 1,743,500</b>	<b>\$ 1,743,500</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 1,786,195</b>	<b>\$ 1,781,500</b>	<b>\$ 2,051,500</b>	<b>\$ 2,073,500</b>	<b>\$ 2,073,500</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

677 HEALTH CARE FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 852-HEALTH CARE ADMINISTRATION</b>						
677-852-8010	CONTRACTUAL SERVICES	\$ 1,202	\$ -	\$ 35,000	\$ 13,500	\$ 13,500
677-852-8290	MEDICAL, DENTAL, FLEX ADM FEES	28,110	35,000	35,000	40,000	40,000
677-852-8300	RE-INSURANCE PREMIUMS	432,721	400,000	550,000	600,000	600,000
677-852-8310	LIFE AND AD&D INS. PREMIUM	15,682	20,000	20,000	20,000	20,000
677-852-8340	MEDICAL CLAIMS EXPENSE- HRA	971,416	1,231,500	1,231,500	1,320,000	1,320,000
677-852-8350	EMPLOYEE DENTAL CLAIMS	81,506	90,000	90,000	90,000	90,000
677-852-8370	LTD INSURANCE PREMIUMS	13,657	15,000	15,000	15,000	15,000
<b>Totals for Dept 852-HEALTH CARE ADMINISTRATION</b>		<b>\$ 1,544,294</b>	<b>\$ 1,791,500</b>	<b>\$ 1,976,500</b>	<b>\$ 2,098,500</b>	<b>\$ 2,098,500</b>
<b>Dept 965-TRANSFERS TO OTHER FUNDS</b>						
677-965-9950	TRANSFER TO OPEB TRUST	\$ 230,581	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
<b>Totals for Dept 965-TRANSFERS TO OTHER FUNDS</b>		<b>\$ 230,581</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,774,875</b>	<b>\$ 1,866,500</b>	<b>\$ 2,051,500</b>	<b>\$ 2,173,500</b>	<b>\$ 2,173,500</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 677</b>		<b>\$ 11,320</b>	<b>\$ (85,000)</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	<b>\$ (100,000)</b>
<b>BEGINNING FUND BALANCE</b>		<b>518,171</b>	<b>529,491</b>	<b>529,491</b>	<b>529,491</b>	<b>529,491</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 529,491</b>	<b>\$ 444,491</b>	<b>\$ 529,491</b>	<b>\$ 429,491</b>	<b>\$ 429,491</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 39% funded as of 06/30/2018.

**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

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

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 69,087	\$ 200,756	\$ 403,833	\$ 200,000	\$ 250,000	\$ 200,000	\$ 200,000
<b>Expenses</b>	<u>57,398</u>	<u>121,156</u>	<u>355,058</u>	<u>75,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<b>Changes in net position</b>	11,689	79,600	48,775	125,000	150,000	100,000	100,000
<b>Beginning net assets</b>	<u>1,204,279</u>	<u>1,215,968</u>	<u>1,295,568</u>	<u>1,344,343</u>	<u>1,344,343</u>	<u>1,494,343</u>	<u>1,494,343</u>
<b>Ending net assets</b>	<u><b>\$ 1,215,968</b></u>	<u><b>\$ 1,295,568</b></u>	<u><b>\$ 1,344,343</b></u>	<u><b>\$ 1,469,343</b></u>	<u><b>\$ 1,494,343</b></u>	<u><b>\$ 1,594,343</b></u>	<u><b>\$ 1,594,343</b></u>
<b>Net assets as a % of expenditures</b>	N/A						

# CITY OF EAST GRAND RAPIDS

## OTHER POST EMPLOYMENT BENEFIT (OPEB) TRUST FUND

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
INTEREST AND RENTS	\$ 51,091	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000
OTHER REVENUE	122,161	25,000	125,000	25,000	25,000
CONTRIBUTIONS FROM OTHER FUNDS	230,581	75,000	75,000	75,000	75,000
<b>TOTAL REVENUES</b>	<b><u>403,833</u></b>	<b><u>200,000</u></b>	<b><u>250,000</u></b>	<b><u>200,000</u></b>	<b><u>200,000</u></b>
<b><u>EXPENSES</u></b>					
GENERAL ADMINISTRATION	355,058	75,000	100,000	100,000	100,000
<b>TOTAL EXPENSES</b>	<b><u>355,058</u></b>	<b><u>75,000</u></b>	<b><u>100,000</u></b>	<b><u>100,000</u></b>	<b><u>100,000</u></b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>48,775</b>	<b>125,000</b>	<b>150,000</b>	<b>100,000</b>	<b>100,000</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>1,295,568</u></b>	<b><u>1,344,343</u></b>	<b><u>1,344,343</u></b>	<b><u>1,494,343</u></b>	<b><u>1,494,343</u></b>
<b>ENDING FUND BALANCE</b>	<b><u><u>\$ 1,344,343</u></u></b>	<b><u><u>\$ 1,469,343</u></u></b>	<b><u><u>\$ 1,494,343</u></u></b>	<b><u><u>\$ 1,594,343</u></u></b>	<b><u><u>\$ 1,594,343</u></u></b>

CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET

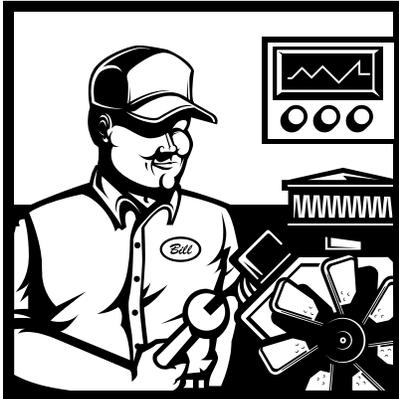
736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND REVENUES		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>INTEREST AND RENTS</b>						
736-000-6650	INTEREST ON INVESTMENTS	\$ 51,091	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 51,091</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>OTHER REVENUE</b>						
736-000-6780	HEALTH INSURANCE REIMBURSEMENT	\$ 19,662	\$ -	\$ 100,000	\$ -	\$ -
736-000-6830	OTHER CONTRIBUTIONS	102,499	25,000	25,000	25,000	25,000
<b>Totals for OTHER REVENUE</b>		<b>\$ 122,161</b>	<b>\$ 25,000</b>	<b>\$ 125,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>CONTRIBUTIONS FROM OTHER SOURCES</b>						
736-000-6830	CONTRIBUTIONS FROM OTHER FUND	\$ 230,581	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
<b>Totals for CONTRIBUTIONS FROM OTHER SOURCES</b>		<b>\$ 230,581</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 403,833</b>	<b>\$ 200,000</b>	<b>\$ 250,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>

736 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND APPROPRIATIONS		17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION					
<b>Dept 560-GENERAL ADMINISTRATION</b>						
736-560-8010	CONTRACUAL SERVICES	\$ 4,326	\$ -	\$ -	\$ -	\$ -
736-560-8300	RE-INSURANCE PREMIUMS	34,651	25,000	40,000	40,000	40,000
736-560-8340	MEDICAL CLAIMS	316,081	50,000	60,000	60,000	60,000
<b>Totals for Dept 560-GENERAL ADMINISTRATION</b>		<b>\$ 355,058</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 355,058</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 736</b>		<b>\$ 48,775</b>	<b>\$ 125,000</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>BEGINNING NET POSITION</b>		<b>1,295,568</b>	<b>1,344,343</b>	<b>1,344,343</b>	<b>1,494,343</b>	<b>1,494,343</b>
<b>ENDING NET POSITION</b>		<b>\$ 1,344,343</b>	<b>\$ 1,469,343</b>	<b>\$ 1,494,343</b>	<b>\$ 1,594,343</b>	<b>\$ 1,594,343</b>

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

**FUND: MERF**

**FUND NO.: 692**

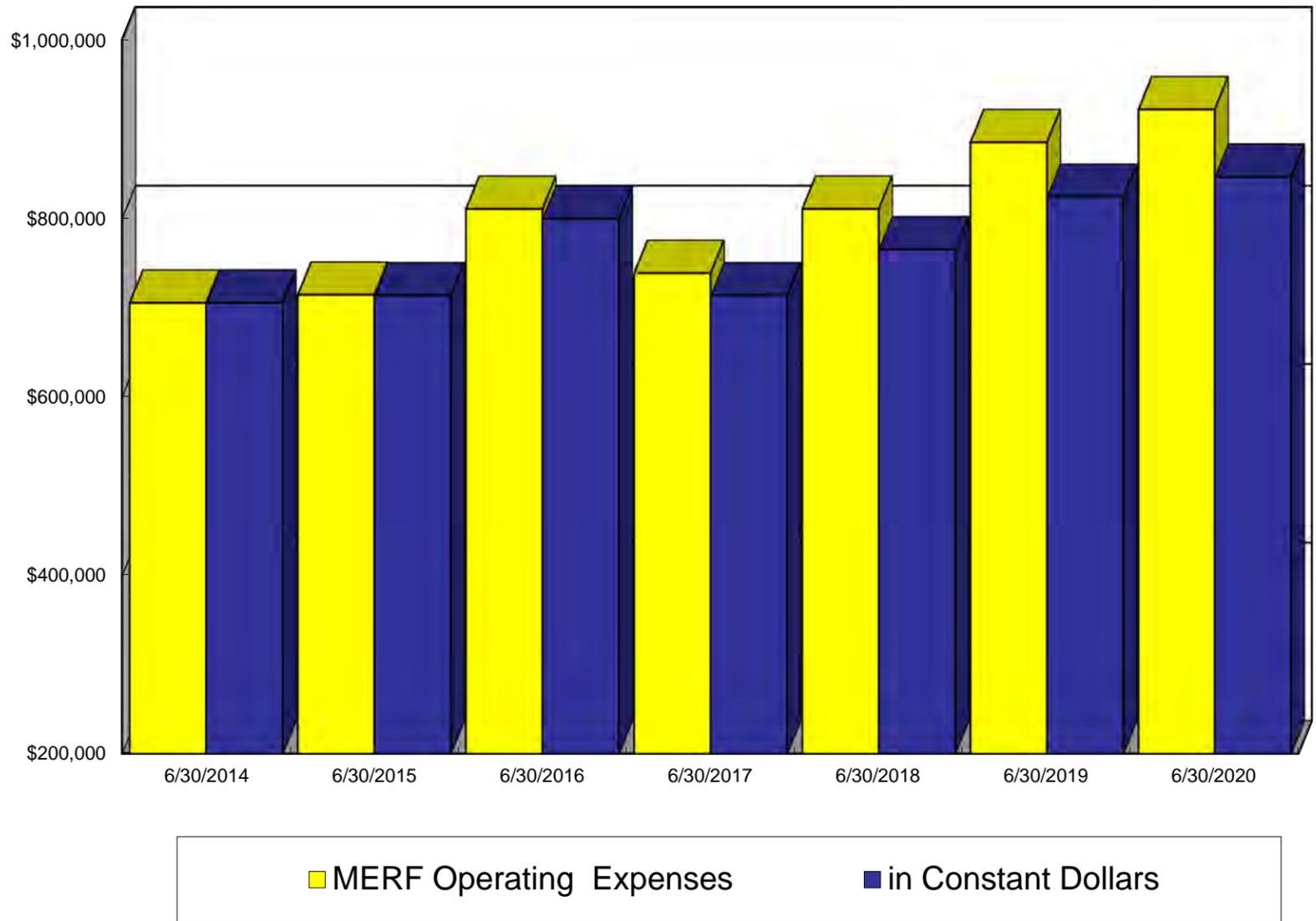


Budget Issues: Budgeted revenues in the MERF fund are \$824,100 which is similar to last fiscal year.

Budgeted expenses in the MERF fund are \$1,224,100 which is \$157,900 more than last fiscal year. The increase is due to more capital items than the previous fiscal year.

The ending cash balance is projected to be \$404,400 at June 30, 2020.

## MERF Operating Expenses Motor Equipment Revolving Fund



Fiscal Year Ended	Audit 6/30/2014	Audit 6/30/2015	Audit 6/30/2016	Audit 6/30/2017	Audit 6/30/2018	Proposed 6/30/2019	Budget 6/30/2020
MERF Operating Expenses	\$705,310	\$714,320	\$810,540	\$738,549	\$810,600	\$885,200	\$922,100
MERF Operating Expenses in Constant Dollars	\$705,310	\$713,474	\$799,491	\$713,503	\$765,057	\$823,893	\$846,512

**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 2019 & 2020).

**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**692 MOTOR EQUIPMENT REVOLVING FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 670,625	\$ 701,200	\$ 877,240	\$ 836,200	\$ 823,500	\$ 824,100	\$ 824,100
<b>Expenses</b>	738,549	810,600	908,393	1,066,200	1,118,500	1,224,100	1,224,100
<b>Revenues over (under) expenses</b>	(67,924)	(109,400)	(31,153)	(230,000)	(295,000)	(400,000)	(400,000)
<b>Transfers in</b>	-	168,100	59,322	-	-	-	-
<b>Transaction included (excluded) above</b>							
<b>Depreciation/amortization</b>	330,305	413,800	436,029	415,000	435,000	435,000	435,000
<b>Capital asset purchases</b>	(305,768)	(705,626)	(634,883)	-	-	-	-
<b>Change in Operating Assets &amp; Liab</b>	50,534	(87,128)	81,122	-	-	-	-
<b>Total other transactions</b>	75,071	(378,954)	(117,732)	415,000	435,000	435,000	435,000
<b>Changes in cash &amp; investments</b>	7,146	(320,254)	(89,563)	185,000	140,000	35,000	35,000
<b>Beginning cash &amp; investments</b>	871,082	878,228	557,974	468,411	468,411	608,411	608,411
<b>Ending cash &amp; investments (estimated)</b>	<b>\$ 878,228</b>	<b>\$ 557,974</b>	<b>\$ 468,411</b>	<b>\$ 653,411</b>	<b>\$ 608,411</b>	<b>\$ 643,411</b>	<b>\$ 643,411</b>
<b>Cash and investment as a % of expenses</b>	118.91%	68.83%	51.56%	61.28%	54.40%	52.56%	52.56%

# CITY OF EAST GRAND RAPIDS

## MOTOR EQUIPMENT REPLACEMENT FUND BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
INTEREST AND RENTS	\$ 832,154	\$ 813,000	\$ 795,300	\$ 797,000	\$ 797,000
OTHER REVENUE	45,086	23,200	28,200	27,100	27,100
<b>TOTAL REVENUES</b>	<b>877,240</b>	<b>836,200</b>	<b>823,500</b>	<b>824,100</b>	<b>824,100</b>
<b><u>EXPENSES</u></b>					
MOTOR EQUIPMENT EXPENDITURES	908,393	1,066,200	1,118,500	1,224,100	1,224,100
<b>TOTAL EXPENSES</b>	<b>908,393</b>	<b>1,066,200</b>	<b>1,118,500</b>	<b>1,224,100</b>	<b>1,224,100</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>(31,153)</b>	<b>(230,000)</b>	<b>(295,000)</b>	<b>(400,000)</b>	<b>(400,000)</b>
TRANSFERS FROM OTHER FUNDS	59,322	-	-	-	-
<b>NET CHANGE IN NET POSITION</b>	<b>28,169</b>	<b>(230,000)</b>	<b>(295,000)</b>	<b>(400,000)</b>	<b>(400,000)</b>
<b><u>TRANSACTIONS INCLUDED (EXCLUDED) ABOVE</u></b>					
DEPRECIATION/AMORTIZATION	436,029	415,000	435,000	435,000	435,000
CAPITAL ASSET PURCHASES	(634,883)	-	-	-	-
CHANGE IN OPERATING ASSETS & LIAB.	81,122	-	-	-	-
<b>TOTAL OTHER TRANSACTIONS</b>	<b>(117,732)</b>	<b>415,000</b>	<b>435,000</b>	<b>435,000</b>	<b>435,000</b>
<b>CHANGE IN CASH &amp; INVESTMENTS</b>	<b>(89,563)</b>	<b>185,000</b>	<b>140,000</b>	<b>35,000</b>	<b>35,000</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b>557,974</b>	<b>468,411</b>	<b>468,411</b>	<b>608,411</b>	<b>608,411</b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b>\$ 468,411</b>	<b>\$ 653,411</b>	<b>\$ 608,411</b>	<b>\$ 643,411</b>	<b>\$ 643,411</b>

CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET

692 MOTOR EQUIPMENT REVOLVING FUND (MERF) REVENUES		17-18	18-19	18-19	19-20	19-20
		ACTUAL	ORIGINAL	PROPOSED	MANAGER	COMMISSION
GL NUMBER	DESCRIPTION		BUDGET	AMENDED	RECOMMENDED	APPROVED
				BUDGET	BUDGET	BUDGET
<b>INTEREST AND RENTS</b>						
692-000-6650	INTEREST ON INVESTMENTS	\$ 1,526	\$ 3,000	\$ 3,300	\$ 4,800	\$ 4,800
692-000-6670	RENTAL INCOME - VARIABLE	731,233	810,000	792,000	792,200	792,200
692-000-6730	SALE OF CAPITAL ASSETS	99,395	-	-	-	-
<b>Totals for INTEREST AND RENTS</b>		<b>\$ 832,154</b>	<b>\$ 813,000</b>	<b>\$ 795,300</b>	<b>\$ 797,000</b>	<b>\$ 797,000</b>
<b>OTHER REVENUE</b>						
692-000-6540	MISCELLANEOUS REVENUE	\$ 45,086	\$ 23,200	\$ 28,200	\$ 27,100	\$ 27,100
<b>Totals for OTHER REVENUE</b>		<b>\$ 45,086</b>	<b>\$ 23,200</b>	<b>\$ 28,200</b>	<b>\$ 27,100</b>	<b>\$ 27,100</b>
<b>Dept 930-TRANSFERS IN</b>						
692-930-6900	TRANSFERS INCOME-FROM CAPITAL ASSET PURCHASES	\$ 59,322	\$ -	\$ -	\$ -	\$ -
<b>Totals for Dept 930-TRANSFERS IN</b>		<b>\$ 59,322</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 936,562</b>	<b>\$ 836,200</b>	<b>\$ 823,500</b>	<b>\$ 824,100</b>	<b>\$ 824,100</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

692 MOTOR EQUIPMENT REVOLVING FUND (MERF) APPROPRIATIONS			17-18 ACTUAL	18-19 ORIGINAL BUDGET	18-19 PROPOSED AMENDED BUDGET	19-20 MANAGER RECOMMENDED BUDGET	19-20 COMMISSION APPROVED BUDGET
GL NUMBER	DESCRIPTION						
<b>Dept 570-MOTOR EQUIPMENT EXPENDITURES</b>							
692-570-7060	SALARIES & WAGES - PERMANENT	\$	100,796	\$ 84,100	\$ 85,100	\$ 102,500	\$ 102,500
692-570-7090	SALARIES & WAGES - OVERTIME		1,003	-	1,000	1,100	1,100
692-570-7150	EMPLOYER SOCIAL SECURITY		7,510	6,400	6,400	7,900	7,900
692-570-7160	WORKERS' COMPENSATION INS.		3,237	3,800	3,800	3,200	3,200
692-570-7170	HEALTH CARE		47,868	53,700	53,700	57,300	57,300
692-570-7190	PENSION		10,736	8,800	8,800	10,800	10,800
692-570-7510	OP. SUP - TIRES		10,482	13,000	11,000	11,000	11,000
692-570-7530	OP. SUP - OIL		7,167	6,000	6,000	7,000	7,000
692-570-7540	OP. SUP - PARTS		70,348	65,000	65,000	68,000	68,000
692-570-7550	OP. SUP - STEEL		2,136	2,000	2,000	2,000	2,000
692-570-7560	OP. SUP - SM. TOOLS		5,228	6,000	6,000	5,000	5,000
692-570-7590	OP. SUP - GARAGE		21,969	22,000	22,000	22,200	22,200
692-570-7620	OP. SUP - UL GAS		53,434	60,000	60,000	62,000	62,000
692-570-7630	OP. SUP - DIESEL FUEL		44,253	45,000	45,000	50,000	50,000
692-570-8010	CONTRACTUAL SERVICES		16,064	5,400	5,400	5,600	5,600
692-570-8100	INSURANCE PREMIUMS		38,256	45,000	45,000	45,000	45,000
692-570-9300	REPAIRS & MAINTENANCE		25,996	11,000	16,000	20,000	20,000
692-570-9470	AUTO EXPENSE		5,460	5,200	5,200	5,200	5,200
692-570-9560	DUES & SUBSCRIPTIONS		-	300	300	300	300
692-570-9570	PROFESSIONAL DEVELOPMENT		421	2,500	2,500	1,000	1,000
692-570-9680	DEPRECIATION		436,029	415,000	435,000	435,000	435,000
692-570-9700	CAPITAL EXPENDITURES		-	206,000	233,300	302,000	302,000
<b>Totals for Dept 570-MOTOR EQUIPMENT EXPENDITURES</b>		<b>\$</b>	<b>908,393</b>	<b>\$ 1,066,200</b>	<b>\$ 1,118,500</b>	<b>\$ 1,224,100</b>	<b>\$ 1,224,100</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$</b>	<b>908,393</b>	<b>\$ 1,066,200</b>	<b>\$ 1,118,500</b>	<b>\$ 1,224,100</b>	<b>\$ 1,224,100</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 692</b>		<b>\$</b>	<b>28,169</b>	<b>\$ (230,000)</b>	<b>\$ (295,000)</b>	<b>\$ (400,000)</b>	<b>\$ (400,000)</b>
<b>BEGINNING NET POSITION</b>			<b>2,750,493</b>	<b>2,778,662</b>	<b>2,778,662</b>	<b>2,483,662</b>	<b>2,483,662</b>
<b>ENDING NET POSITION</b>		<b>\$</b>	<b>2,778,662</b>	<b>\$ 2,548,662</b>	<b>\$ 2,483,662</b>	<b>\$ 2,083,662</b>	<b>\$ 2,083,662</b>

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

**FUND: SPECIAL ASSESSMENT**

**FUND NO.: 810**



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

The current special assessments outstanding are for Durant Street. The budget reflects current year payments only with the balance collected in this fund being transferred to the Local Street Fund.

**FY 2019/20 BUDGET & ACTUAL HISTORICAL SUMMARY**

**810 SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND**

<b>Account Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Original</b>	<b>2018/19 Amended</b>	<b>2019/20 CM Rec.</b>	<b>2019/20 Approved</b>
<b>Revenues</b>	\$ 18,298	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
<b>Expenditures</b>	-	-	-	-	-	-	-
<b>Revenues over (under) expenditures</b>	18,298	-	-	-	-	15,000	15,000
<b>Transfers out</b>	(25,810)	-	-	-	-	(15,000)	(15,000)
<b>Changes in fund balance</b>	(7,512)	-	-	-	-	-	-
<b>Beginning fund balance</b>	7,512	-	-	-	-	-	-
<b>Ending fund balance</b>	<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	N/A

# CITY OF EAST GRAND RAPIDS

## SPECIAL ASSESSMENT FUND BUDGETARY SUMMARY

	2017/18 Actual	2018/19 Original	2018/19 Amended	2019/20 CM Rec.	2019/20 Approved
<b><u>REVENUES</u></b>					
DURANT STREET	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
INTEREST & RENTS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>
<b><u>EXPENDITURES</u></b>					
OTHER EXPENDITURES	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>
TRANSFERS TO OTHER FUNDS	-	-	-	(15,000)	(15,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF EAST GRAND RAPIDS  
FY 2019-20 BUDGET**

<b>810 SPECIAL ASSESSMENTS FUND REVENUES</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 000- SPECIAL ASSESSMENT REVENUES</b>						
810-000-4500	SPECIAL ASSESSMENT- DURANT STREET	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
810-000-6650	INTEREST ON INVESTMENTS	-	-	-	-	-
<b>Totals for Dept 000-SPECIAL ASSESSMENT REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

<b>810 SPECIAL ASSESSMENTS FUND APPROPRIATIONS</b>		<b>17-18 ACTUAL</b>	<b>18-19 ORIGINAL BUDGET</b>	<b>18-19 PROPOSED AMENDED BUDGET</b>	<b>19-20 MANAGER RECOMMENDED BUDGET</b>	<b>19-20 COMMISSION APPROVED BUDGET</b>
<b>GL NUMBER</b>	<b>DESCRIPTION</b>					
<b>Dept 965-TRANSFERS TO OTHER FUNDS</b>						
810-965-9950.03	TRANS TO MAJOR STREET FUND	\$ -	\$ -	\$ -	\$ -	\$ -
810-965-9950.02	TRANS TO LOCAL STREET FUND	-	-	-	15,000	15,000
<b>Totals for Dept 965-TRANSFERS TO OTHER FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 810</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of East Grand Rapids**  
**Non-Union Salary and Wage Schedule**  
**July 1, 2019 - June 30, 2020**

Position	Starting Salary	Maximum Salary
<b>Full-Time Positions</b>		
City Manager	\$ 94,616	\$ 134,397
Assistant City Manager	\$ 87,343	\$ 111,473
Director of Public Safety	\$ 87,343	\$ 111,473
Finance Director	\$ 82,977	\$ 105,900
Parks & Recreation Director	\$ 78,542	\$ 99,816
Public Safety Captain	\$ 74,802	\$ 95,063
City Clerk	\$ 52,511	\$ 67,016
Assistant Recreation Director	\$ 52,511	\$ 67,016
Public Works Operations Supervisor	\$ 52,511	\$ 67,016
City Engineer	\$ 52,511	\$ 67,016
Human Resources Manager	\$ 51,356	\$ 67,016
IT Specialist	\$ 51,356	\$ 67,016
Senior Engineering Technician	\$ 50,453	\$ 57,427
Zoning Administrator	\$ 43,536	\$ 55,263
Human Resources Administrator/Generalist	\$ 43,535	\$ 55,263
Office Manager	\$ 43,535	\$ 55,263
Deputy Treasurer/Accountant	\$ 43,535	\$ 55,263
Grounds Maintenance Supervisor	\$ 43,535	\$ 55,263
Recreation/Sports Supervisor	\$ 43,535	\$ 55,263
Facilities Coordinator	\$ 41,146	\$ 52,512
Account Clerk III	\$ 39,529	\$ 50,452
Engineering Assistant	\$ 39,529	\$ 50,452
Grounds Maintenance Assistant	\$ 39,529	\$ 50,452
Administrative Secretary	\$ 35,702	\$ 45,566
Public Safety Clerk/Account Clerk II	\$ 34,362	\$ 43,858
Grounds Maintenance Worker	\$ 29,671	\$ 39,096
<b>Part-Time Positions</b>		
Assessor	\$ 64,564	\$ 80,706
Recreation/Sports Supervisor	\$ 45,628	\$ 55,263
Deputy Assessor - MAAO	\$ 38,659	\$ 50,452
Deputy Assessor - MCAO	\$ 34,917	\$ 45,566
Assessing Clerk	\$ 30,339	\$ 39,095
Administrative Clerk I	\$ 29,671	\$ 39,096
Maintenance Technician	\$ 30,339	\$ 39,095

***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.

**Irregular Part-time/Seasonal Wage Scale: 07/01/2019-06/30/2020**

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