

## **2014-15 Adopted Budget - Service Plans**

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## City of Grand Haven Budget 2014-15

Department: **General Fund Revenue**

Activity: **Financial Resources**

Line Item Listing: **Tab 6, Pages 1 - 5**

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### Departmental Customers

- City Council
- City Manager
- All departments, divisions, agencies, employees, boards.

### Services Provided

General Fund revenue supports the operation of all departments of the General Fund and includes transfers to other operating and bond funds and, when funds are available, transfers for capital improvements and enterprise funds.

Revenue is shown in five broad categories: property taxation, payments in lieu of taxes, state shared revenue, interfund administrative fees and other income. Grants are shown separately as these are one-time revenue and may not be received in later years.

### Staff

This "Department" is not staffed, although the efforts of the Treasury and Finance Department staff cannot be understated with over \$11,031,000 in revenue. All City functions supported by General Fund Revenues are served by this internal service department.

### New Initiatives

Taxation revenue includes 0.7800 mills for the last year of Community Center debt service and 0.8500 mills for streets repairs. These dollars are transferred out to the Building Authority Fund and Major and Local Streets Funds. The majority of taxation revenue, 9.6314 mills, is used to fund general operations of the General Fund and is proposed the same as last year.

There are no changes in the total millage rates anticipated for FY 2014-15 from last year for operations.

Administration proposes continuing the 0.7500 mill levy for the Grand Landing Debt Support Fund to meet future debt service needs for tax increment financed properties within the City. Should there not be a need for these resources for debt service, Administration recognizes City Council direction to apply these resources for infrastructure projects and not use it for operations.

Specific City millage:

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Requested</u>
Undesignated	9.6914	9.6314	9.6314	9.6314
Designated millage:				
Public Improvements	-	-	-	-
Streets Program	0.8500	0.8500	0.8500	0.8500
Voted millage:				
Public Transportation	0.5700	0.6000	0.6000	0.6000
Community Center debt	0.7500	0.7800	0.7800	0.7800
Infrastructure debt	1.0000	1.0000	1.0000	1.0000
G. L. Brownfield Debt Support	0.7500	0.7500	0.7500	0.7500
<b>Totals</b>	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>

Proposed is a \$1,000,000 transfer from General Fund to Public Improvement Fund in the current fiscal year. Budget 14-15 anticipates no transfer.

Administration's direction is to closely reflect the anticipated needs for specified millage as opposed to including the additional needs under general operations. Further definition in this manner shows obligations directly matched by millage applied. Administration continues to adhere to City Council's continuing direction to keep millage levels as low as possible.

Voters approved one mill for debt service on infrastructure bonds in November 2007. It appeared for the first time in FY 2008-09 and is paid directly to the Infrastructure Bond Special Revenue Fund.

Voters approved one mill for debt service on infrastructure bonds in November 2013. It will appear for the first time in FY 2015-16 and will be paid directly to the Infrastructure Bond Special Revenue Fund. The 2014-15 Budget will include revenue from the bond sale presently anticipated in January 2015.

State Shared Revenue has been forecast at current year constitutional levels plus the Economic Vitality Incentive Program component (formerly "statutory revenue sharing"). The City was successful in the last three years to receive these funds and anticipates meeting State requirements in the future. However, State legislative actions continue to limit this revenue source. We expect further downward pressure on this revenue as sales tax receipts are variable and the State's fiscal position remains unstable.

Administrative charges to other funds are calculated to reflect costs of the General Fund (City Council, City Manager, Treasury, Clerk, Finance, Human Resources and IT) which serve all funds. The percentage basis for the spread is based on the total expenses of each fund, excluding depreciation in the enterprise funds, divided by the total expenses of all funds (less the Sewer Authority, which has a contracted rate annually adjusted.)



## City of Grand Haven Budget 2014-15

Department: **City Council**

Activity: **City Council**

Line Item Listing: **Tab 6, Pages 5-7**

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### Departmental Customers

- Citizens
- Media and the Public at Large

### Services Provided

The City Council of the City of Grand Haven serves as the legislative body of City government, including the Mayor and four Council Members. City Council establishes City legislative policy by approving resolutions and ordinances and allocates public funds through the adoption of the City budget. City Council directs the activity of City staff through its appointed City Manager. City Council also appoints the City Attorney and the City Clerk, and is "...dedicated to the attainment, through government, of a high level of living for every citizen".<sup>[1]</sup>

### Elected Officials

Geri McCaleb, Mayor  
Mike Fritz, Mayor Pro-tem  
John Hierholzer, Council Member  
Bob Monetza, Council Member  
Dennis Scott, Council Member

### New Initiatives:

The City Council direction for the coming fiscal year is set forth in the 2014/2015 Goals Statement. Staff is directed to Finish Strong on several immediate projects, Connect the Dots to refine services now offered, and exploit Opportunities to enhance quality of life by leveraging outside sources of revenue. City Council's operating budget is limited in focus to the operational needs of the deliberative body and is not used for major projects. City Council objectives for staff and administration are shown throughout the entire budget document.

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<sup>[1]</sup> Noted in marble at the front entrance foyer of City Hall.



**City of Grand Haven  
Budget 2014-15**

Department: **City Manager**

Activity: **City Administration**

Line Item Listing: **Tab 6, Pages 7-8, 13-14**

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### **Departmental Customers**

- Citizens
- City Council
- City Departments and Employees

### **Services Provided**

The City Manager's Office is responsible for facilitating accomplishment of City Council's goals. The Mayor and City Council formulate broad policy initiatives and direct the City Manager in the execution of their will. As Chief Administrative Officer for the City, the City Manager is charged with responding to the needs of the entire community and is ultimately responsible for the daily operations of the City.

Besides new goals set forth below, the City Manager's Office continues to work with regional partners to address harbor maintenance (dredging and seawall), economic growth, recreation, and advocacy of environmental sustainability. Major updates to the City's computer network infrastructure will keep primary systems in operation and secure. Collaboration continues to be a primary objective to enhance efficient operations.. The City Manager's Office will continue to be the catalyst for regional collaboration in northwest Ottawa County.

Information Technology, charged with strategic development, deployment and maintenance of servers and departmental computer systems, will see major upgrades in the coming fiscal year. Additional efforts will be made to update: the City website, geographic information systems, file servers and database management and telephone systems.

The struggle to maintain premium service delivery, as resources continue to dwindle, demands constant attention to efficiency as defined and directed by the City Manager. Grand Haven's expert service delivery personnel (through all departments) continue to provide high value to the taxpayers. The City Manager's Office is charged with maintaining high morale throughout the organization to continue this tradition of excellence.

### **Staff**

- 1 City Manager
- 1 Assistant City Manager

- 1 Executive Administrative Assistant
- 1 GIS/Website Technician

## **New Initiatives**

A quick read of the Budget and the Service Plans of all departments reveals a very busy municipal organization. The City Council presents a challenging goal structure in 2014/2015 to FINISH several projects, REFINE many service offerings and EXPLORE several new directions – it will be a busy and exciting year in the southwest corner of City Hall!



**City of Grand Haven  
Budget 2014-15**

Department: **Planning and Community Development**

Activity: **Planning, Zoning, Building Inspection**

Line Item Listing: **Tab 6, Pages 8-10, 24-25**

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### **Building & Inspection Division**

No new projects are anticipated in the Building Division. Inspectors will continue to participate in training events in Michigan as in previous years to maintain required professional certifications. Until we are fully staffed with city-employed inspectors, we will utilize contractors to perform electrical inspections and building inspections as needed, so \$25,000 is proposed for contract services to cover these expenses.

### **Planning & Zoning Division**

The City's Master Plan is required to be updated every 5 years. February 2015 marks 5 years since the last update. We will be working with LIAA through a grant from the DEQ Coastal Management Program to review our planning policies to ensure we are planning for a resilient future. Grand Haven Township will also partner with us on this effort. The total community contribution would be 20% of the total project cost, with each community contributing \$10,000 (20% of \$100,000). An additional \$5,000 is budgeted for miscellaneous other planning efforts that may arise unexpectedly throughout the year.

### **Staff**

Full Time Staff:

- 1 Community Development Manager/City Planner
- 1 Building and Mechanical Inspector
- 1 Administrative Assistant
- 1 Neighborhood Development Coordinator

Part Time Staff:

- 1 Code Enforcement Officer (part time)
- 1 Rental Inspector (part time)
- 1 Contract Electrical Inspector
- 1 Housing Educator (part time, contract position and grant dependent)
- 1 Housing Administrative Aide (part time, grant dependent)



**City of Grand Haven  
Budget 2014-15**

Department: **Elections**

Activity: **Election Administration**

Line Item Listing: **Tab 6, Page 10**

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## **Departmental Customers**

- Citizens and Voters
- The Media and Public
- Election Commission
- Grand Haven Area Public Schools
- Ottawa County
- State of Michigan

## **Services Provided**

The Clerk's Office provides administrative services for city, state, federal, and school elections. In addition, the City Clerk's Office maintains the City's voter registration list using the State of Michigan's Qualified Voter File system.

The City of Grand Haven is located in the 2nd District of the United States House of Representatives; the 30th District of the State Senate; the 89th District of the State House of Representatives; and the 10th District of County Board of Commissioners for Precinct 1, 2, and 4; and 9th District of the County Board of Commissioners for Precinct 3.

## **Staff**

The City of Grand Haven employs approximately 30 election inspectors to work at the polling places. The City Clerk staff also monitors election management and processing of votes.

## **New Initiatives**

There are no new funds budgeted for operations in the Election division. Funds have been allocated for election staff compensation and costs of continued reputable operations:

- Holding efficient, well run, accurate elections
- Using laptops in the polling locations in place of paper voter lists and poll books
- Ensuring that voter registration records are accurate
- Scanning signatures with each new and changed registration application
- Using and maintaining County-owned, vote-tabulation equipment
- Maintaining a list of people who plan to vote by absentee ballot for every election



**City of Grand Haven  
Budget 2014-15**

Department: **Finance**

Activity: **Accounting & Financial Management**

Line Item Listing: **Tab 6, Pages 10-12**

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### **Departmental Customers**

- City Council
- City Manager
- City Attorney
- The Audit Review Committee
- City Auditors
- All City Funds
- The Brownfield Redevelopment Authority
- The Economic Development Corporation
- The Main Street Downtown Development Authority
- The City of Grand Haven Building Authority
- The Harbor Transit Multi-Modal Transportation System
- The Grand Haven-Spring Lake Sewer Authority
- The Northwest Ottawa Water System
- The Ottawa County Central Dispatch Authority
- All Department Directors, Managers and Supervisors, Employees and Retirees
- Vendors, Contractors and other service and commodity providers
- The State of Michigan and its agencies
- The United States Federal Government and its agencies
- The Public - utility customers, taxpayers, persons provided City services for a fee

### **Services Provided**

The Finance Department Staff is responsible for:

- A. Development, maintenance and reporting on a system of accounts which accurately detail the fiscal operations of the City's General Fund and all other governmental, enterprise and trust funds under the City's responsibility, including the systematic payment and accounting for expenditures; monthly confirmation of cash balances in bank accounts and investments; preparation for annual audits; development of the annual budget; payroll and benefits administration, etc.
- B. Development and maintenance of a utility billing system for water and sewer utility customers, including calculation of billings, mailing, and tracking account activity.

- C. Coordination of meetings, financial administration and maintenance of records of the Economic Development Corporation and the Brownfield Redevelopment Authority.
- D. Fiscal reporting on grant administration and accounting for non-City Funds (including those of the Ottawa County Central Dispatch Authority, Harbor Transit Multi-Modal Transportation System, Northwest Ottawa Water Treatment Plant and the Grand Haven-Spring Lake Sewer Authority) and component unit funds (the Building Authority, the Economic Development Corporation, the seven Brownfield Funds and the four MSDDA Funds)
- E. Administration of all City and agency financial obligations including debt service and public and private grants.
- F. Development of public and internal reports and graphical analyses as needed.
- G. Coordination and assistance to Spring Lake Township accounting and customer support needs.

The Treasury Division staff is responsible for:

- A. Acting as the legal custodian of all funds of the City. Money is collected in taxes, City water, City sewer, Board of Light and Power electric bills, parking permits and fines, OUIL reimbursements, municipal marina slip rental and boat launch fees, building permit fees, Community Center and other City-owned building rentals, Harbor Transit rider fees, State-shared revenues, and a variety of other miscellaneous income.
- B. Funds deposited into bank accounts and analyzed for investment opportunities.
- C. Tax bill preparation and mailing semi-annually. Property taxes are collected for all local taxing jurisdictions (and the State) and distributed timely according to State law and local agreements. Over \$24,000,000 is collected through the tax billing and receipting process. In 2013-14, over 4000 summer tax bills included winter taxes to reduce overhead and collection cost.
- D. Internal Treasury services including revenue reporting for accounting purposes and a periodic investment report for the Sewer Authority and City Council.

## **Staff**

- 1 Finance Director
- 1 Accounting Supervisor
- 1 Treasurer
- 1 Senior Accountant – shared with Spring Lake Township
- 1 Utility Billing Clerk - Accountant
- 1 Accounts Payable Clerk - Accountant
- 1 Cashier - Accountant
- 1 Payroll Accountant and Benefits Coordinator

## **New Initiatives**

Treasury staff operates under Finance Director supervision. Two fulltime Finance positions closed in December 2010 which were not anticipated to be replaced, however, the increasing complexity of accounting for grants and other purposes suggests the City may need to fill an unbudgeted summer part-time position. Cross-training and rotating staff among various operations also will result in greater operational resiliency due to staff changes and produce stronger internal understanding of operations. As training commences, job descriptions will include the cross-training reference.

The Finance Department strives to:

- Provide accurate periodic reports of financial activity.
- Maintain an "unqualified" annual audit for the City and all contracted agencies including over 100 individual spreadsheets for auditor review purposes.
- Provide annual required documentation for investors.
- Provide extensive analytical and structural support for the City Manager's Budget process.
- Implement ongoing upgrades to the financial software systems. (Note, in FY 2012-13 the department installed new integrated accounting software from BS&A Software of Bath, MI. This transition concludes in the new fiscal year with completion of setup operations and continuing improvement in ongoing system integration.)
- Expand graphical analysis in public and internal information presentation.
- Maintain accounting and reporting for grants received by the City.
- Continue support to all departments, City Manager and City Council as needed.



**City of Grand Haven  
Budget 2014-15**

Department: **Finance - Assessing**

Activity: **Assessment Administration**

Line Item Listing: **Tab 6, Pages 12-13**

**Departmental Customers**

- City Council
- Board of Review
- City Manager
- Finance Director
- City Treasurer
- City Planner
- Building Inspectors
- All departments and individuals needing land-based information.
- The Public; especially property owners within the City

**Services Provided**

The Assessing Division of the Finance Department creates and maintains a system of equitable assessments for all taxable properties within the corporate boundaries of the City of Grand Haven in accordance with all current laws and regulations. The division responds to requests for property value, property tax and other land-based information from the public and departmental customers noted above. The division directly serves the organizational and informational needs of the Board of Review and assists the Building Inspector with a list of known rental units within the City, the Treasurer's office on taxation related issues, especially tax billing, and the Finance/Accounting Division with property information for utility billing.

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>
Total Taxable Parcels	6160	6172	6182	6186
Total Exempt Parcels	217	219	222	222
Residential Parcels	4659	4657	4657	4661
Commercial Parcels	619	615	621	616
Industrial Parcels	76	76	78	80
Personal Property	747	767	769	770
Special Acts*	59	57	57	59
Building Permits	377	511	486	473
State Equalized Value	\$603,469,400	\$573,357,042	\$586,724,180	\$606,441,800*
Taxable Value	\$553,537,060	\$536,026,508	\$542,269,001	\$549,617,802*

\* As of 03/12/2014

The City Assessor is appointed by the City Manager and confirmed by the City Council as required by the City Charter. The Assessing Division serves under the supervision of the Finance Director. In FY 2011-12, the Assessing Division was restructured from retiring City employees to a contractual relationship with Ottawa County, utilizing staff from the Ottawa County Equalization Department for all assessing functions. The Equalization Director acts in all Assessor legal capacities, with County staff supporting the process. One County Staff member is assigned to the City 40 hours a week, schedules Wednesday afternoons every week for “walk-in” service and is otherwise available Monday through Friday on call (616 846-8262).

A commercial and industrial reappraisal process was completed in the summer of 2013 and a new three year contract was approved with the County.

## **Staff**

A contractual relationship continues with the Ottawa County Equalization Department providing staff to serve City residents and customers (2 FTEs).

## **New Initiatives**

Maintenance and continuous refinement of the huge databases which make up the property appraisal system continue to be the driving force behind Assessing Division activities. There are no staff members budgeted for operations in the Assessing Division.

Note that the property appraisal system is the backbone of data for the City geographic information system (GIS). This information is collected by Ottawa County for their GIS and is annually returned already inserted in the City GIS database. Staff also updates the GIS data during the year.



**City of Grand Haven  
Budget 2014-15**

Department: **Legal Services**

Activity: **Legal Review, Prosecution and Defense**

Line Item Listing: **Tab 6, Page 13**

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## **Departmental Customers**

### **City Attorney**

- Mayor and City Council
- City Manager's Office
- Building and Planning Department

### **Labor Attorney**

- City Manager's Office
- Human Resources Department

### **Prosecuting Attorney**

- City Manager's Office
- Public Safety Department
- Building and Planning Department

## **Services Provided**

**City Attorney:** The City Attorney reviews all contracts and various other documents prior to recommendation to City Council for approval and offers legal opinions as needed to City Council and City Manager. The City Attorney attends City Council meetings and other meetings as requested to provide legal insight. All contact with the City Attorney is either directed by the City Council or as requested by the City Manager.

**Labor Attorney:** The Labor Attorney provides services in the area of personnel issues relating to employee and employer rights and responsibilities, personnel policies and general labor matters and reviews sensitive documents relating to personnel issues. The Labor Attorney is the lead in collective bargaining.

**Prosecuting Attorney:** The Prosecuting Attorney deals with all violations of City Ordinances and litigation at the Ottawa County Courthouse. All violations are expected to be handled in a timely manner to achieve 100% long term compliance with City laws and ordinances.

## **Staff**

- Various attorney firms are utilized for these services. In 2014, the City relies on Chris Houghtaling for Prosecution Services, Clark Hill for Labor and Real Estate advice and Dickinson Wright for Bond and General Counsel.



**City of Grand Haven  
Budget 2014-15**

Department: **City Clerk**

Activity: **City Clerk**

Line Item Listing: **Tab 6, Pages 14-16**

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### **Departmental Customers**

- Mayor and City Council, City Manager, All City Departments and Employees
- Media and Public at Large
- Boards and Commissions, Election Commission, Board of Light and Power, Grand Haven Spring Lake Sewer Authority, Northwest Ottawa Water Plant
- Ottawa County

### **Services Provided**

The City Clerk's Department provides informational services to residents, property owners, the general public and other City departments.

The City Clerk attends meetings of the Council and keeps a permanent record of all of Council's actions and proceedings. The City Clerk also serves as the City's Freedom of Information Act (FOIA) Coordinator. The Clerk's Office is the custodian of all permanent documents and records of the City, many of which are scanned into a LaserFiche electronic file system for storage, search, and retrieval. The Clerk's Office staff issues permits and prepares and posts notices. Staff also maintains the boards and commissions membership list, prepares correspondence, information packets and oaths for newly appointed members. The Clerk's office also administers elections and maintains voter registration files. (See the Elections Division.)

### **Staff**

- City Clerk
- Two (2) Administrative Assistants

### **New Initiatives**

Funds budgeted for operations in the Clerk's Office include wages, health insurance and other employee benefits and costs for continued service to our citizens, including:

- Electronic access to the Code of Ordinances internally and via the internet.
- Electronic Cemetery Records.
- Scanning and indexing of permanent records into the LaserFiche System (records retention search & retrieval software).



**City of Grand Haven  
Budget 2014-15**

Department: **Human Resources**

Activity: **Administration**

Line Item Listing: **Tab 6, Pages 16-17**

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### **Departmental Customers**

- All City Departments, Employees & Retirees
- Grand Haven Board of Light and Power
- Ottawa County Central Dispatch Authority
- Grand Haven – Spring Lake Sewer Authority
- Main Street Downtown Development Authority
- Harbor Transit Multi-Modal Transportation System

### **Services Provided**

This Department directly serves all City Employees, City Retirees, the Grand Haven Spring Lake Sewer Authority, the Main Street Downtown Development Authority, the Harbor Transit Multi-Modal Transportation System and the Ottawa County Central Dispatch Authority in all areas of human resources management, including benefits. This division also oversees benefits administration for the Grand Haven Board of Light and Power. Other areas of administration include recruitment and staffing, employee relations, union negotiations, compensation and benefits, human resources information management, workers compensation and regulatory compliance.

### **Staff**

- 1 Human Resources Manager

### **New Initiatives:**

- Meetings with retirees continue on a quarterly basis maintaining strong, current communications with former employees.
- Union relations continue to be open and strong. Issues are handled as they arise with open and honest communication on the part of the administration and the unions.
- 2014/2015 will be a critical year as the Human Resources software will be used in an expanded way. The learning of software and its capabilities has taken time and energy and continues to be a focus for the next year.
- We continue to review staffing levels and are currently staffed appropriately in all areas. We review each position as it becomes available and do not replace any individual without a full review of responsibility and confirmation of the need to fill the opening.
- 2014/2015 will be another critical year for recruitment at the City of Grand Haven as several veteran employees are anticipating retirement. The focus on recruitment is to maintain the

quality of the individual and minimize the loss of knowledge while acknowledging that the new staff members will be charged with moving the City of Grand Haven forward. Therefore, these hiring decisions will continue to have long reaching affects.

- Diversity and inclusion is a focus of the Management Staff at the City of Grand Haven. As we add staff we are cognizant of the need for a diverse workforce that is prepared to provide exceptional service to our residents.
- We will continue to address formal and informal training in the 2014/2015 fiscal year. As we assist new individuals to acclimatize to employment with the City, it will be critical to clearly and consistently establish performance criteria and expectations. Team building and basic government education will also play a significant role in training as we bring new individuals into employment by municipal government.
- The cost of benefits continues to be a major issue in the Human Resources Department. The upcoming requirements of PPACA, the direction set by the legislators in Lansing and our commitment to offer a competitive package to our employees while containing ever rising costs will be a significant focus over the next 1-5 years.
- Post-employment benefit liabilities continue to be a long term threat to the City's fiscal sustainability, and changes to existing benefit levels to mitigate that exposure must be measured against the City's ability to recruit and retain the best employees available. HR will work very closely with Management in the coming years to help measure that impact and to make the best recommendations to City Council.



**City of Grand Haven  
Budget 2014-15**

Department: **Public Safety**

Activity: **Law Enforcement, Fire Protection, Emergency  
Medical Services, Emergency Management,  
and Code Enforcement**

Line Item Listing: **Tab 6, Pages 18-25**

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### **Departmental Customers**

- Residents, Business Owners, and Visitors to the City of Grand Haven
- Crime Victims
- City Manager
- Area Wide Police & Fire Departments (Mutual Aid Agreements)
- Public Works and Community Affairs (Special Events)
- Liquor License Applicants
- Media Outlets (Crime Information and Public Awareness)
- Area Colleges (Intern Program)
- Grand Haven Area Schools (Public & Private)
- United States Military (Background Checks)
- Businesses (Retail, Service, and Manufacturing)
- Maritime Transportation Safety (Waterway Security)
- State of Michigan & Federal Bureau of Investigation (Crime Statistical Submission)



### **Department Mission**

The mission of the Grand Haven Department of Public Safety, in partnership with our community, is to protect and enhance the quality of life for our residents and visitors by providing professional law enforcement, fire/rescue, and emergency medical services.

### **Department Priorities**

In carrying out the mission, the department seeks to:

- Prevent and reduce loss of life, injury and property
- Prevent and reduce crime
- Prepare the community for and warn the community of potential threatening events such as disasters and other unusual occurrences
- Determine the community's needs and direct resources toward meeting those needs
- Provide a sense of security for residents, business owners, and visitors

## Department Services

### Law Enforcement Services

- Application and enforcement of criminal statutes through the detection and investigation of crime and the arrest of offenders, including participation in the Western Michigan Enforcement Team, which is focused on illegal drug activity
- Application and enforcement of the Michigan Motor Vehicle Code, Uniform Traffic Code for Cities, Townships, and Villages, and City of Grand Haven Code of Ordinances
- 24/7/365 immediate response and action related to critical incidents and other emergencies
- Traffic crash investigation, crash reconstruction, and reporting
- Traffic control including speed monitoring and community special events
- Directed patrols in response to citizen concerns
- Crime prevention and public education including providing Drug Abuse Resistance Education to elementary and middle school students, school liaison and truancy enforcement services, and child car seat installation
- Department of Homeland Security (DHS) port security surveillance
- Code enforcement efforts to remedy issues associated with blighted properties and junk vehicles, further enhancing and maintaining the high quality of life in Grand Haven.

### Fire/Rescue Services

- Fire prevention through inspection and public education
- 24/7/365 immediate response for fire suppression
- Cause and origin fire investigations
- Planning services including building plan reviews related to fire codes
- Rescue services including traffic crash victim extrication, water/ice/pier rescue response

### Emergency Medical Services

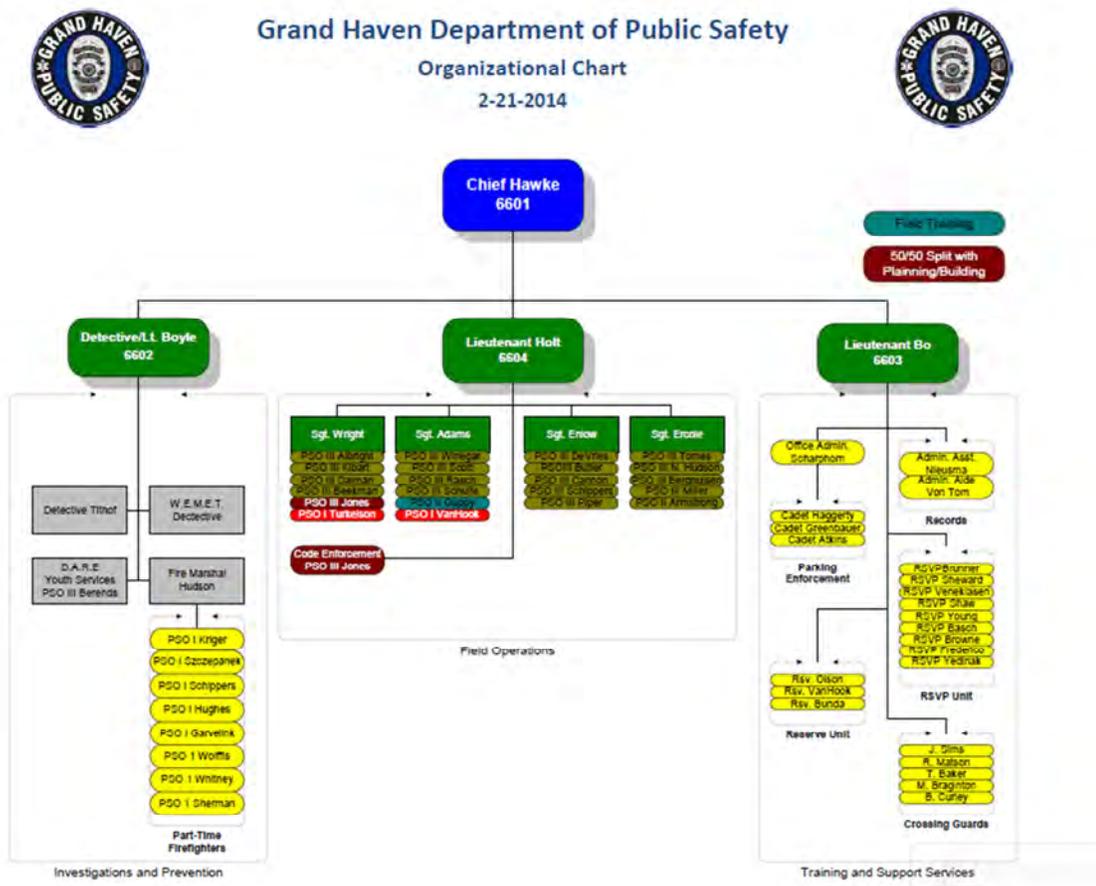
- 24/7/365 immediate response to medical emergencies and other non-emergency medical conditions

### Administrative Services

- Department budget and planning
- City Special events review and planning
- Records administration and coordination, including Freedom of Information Act requests and all mandated reporting
- Internal affairs function
- Parking enforcement
- Department training program
- Liquor license investigation, review, approval
- Retired Senior Volunteer Program
- Grant writing
- Human resources functions, including recruitment and hiring

# Staff

<ul style="list-style-type: none"> <li>1 Director of Public Safety</li> <li>3 Lieutenants (1-Operations, 1-Training/Support, 1-Investigations)</li> <li>4 Sergeants (Patrol Supervisors)</li> <li>18 Public Safety Officers (PSO III)</li> <li>2 Public Safety Officers I (Fire Only)</li> <li>1 Fire Marshal/Investigator (PSO III)</li> <li>1 Detective (PSO III)</li> <li>1 WEMET Investigator (PSO III)</li> <li>1 DARE Officer (PSO III)</li> </ul>	<ul style="list-style-type: none"> <li>1 Office Administrator</li> <li>1 Administrative Assistant</li> <li>1 Administrative Aide</li> <li>1 Code Enforcement Officer (PSO III)</li> <li>8 Part-Time Public Safety Officer I (Firefighter Only)</li> <li>2 Reserve Officers</li> <li>9 RSVP Volunteers</li> </ul>
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**City of Grand Haven  
Budget 2014-15**

Department: **Public Works**

Activity: **Infrastructure Administration**

Line Item Listings: **Tab 6,**

General Fund:	<b>Pages 17-18, 25-38</b>
Major and Local Streets:	<b>Pages 40-54</b>
City Sewer Fund:	<b>Pages 89-92</b>
City Water Fund:	<b>Pages 93-96</b>
City Marina Fund:	<b>Pages 97-99</b>
Motorpool Fund:	<b>Pages 100-101</b>
NOWS Water Plant:	<b>Pages 119-123</b>

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### **Departmental Customers**

- City Council
- City Manager
- City Employees
- City Residents and Property Owners
- Special Events Organizers, Participants and Spectators
- Northwest Ottawa Water System (NOWS)

### **Services Provided**

Department of Public Works employees perform a diverse set of work tasks related to the eleven Service Areas listed below. The Service Area designations do not accurately reflect the diversity of employee strengths and assets, such as licenses, education, training, specialty skills and experience, which are drawn upon daily to perform the departmental duties.

Administration	Motor Pool
Community Affairs	Project Management
Custodial	Streets ( <i>Sidewalks and Storm Water</i> )
Facilities	Utilities ( <i>Water Distribution and Sanitary Sewer Collection</i> )
Grounds ( <i>Cemetery</i> )	Water Filtration
Maintenance	

### **Staff**

The forty five (45) full-time employees and one (1) part-time employee of this department work from the R.V Terrill Building on Jackson Street, the Community Center and the Water Filtration Plant. Part-time and seasonal staff work from the locations listed previously as well as at the Municipal Marina, in the parks, at Lake Forest Cemetery, at the Chinook Pier mini-golf and along the Waterfront. The locations, staff counts and position titles of DPW employees are summarized below.

***Public Works Facility - 36 Employees***

***1120 Jackson***

- 1 Director
- 2 Administrative Assistants
- 6 Crew Leaders (*Custodial, Grounds, Maintenance, Motor Pool, Streets and Utilities*)
- 3 Custodians
- 9 Level I Equipment Operators
- 12 Level II Equipment Operators
- 1 Mechanic
- 2 Managers (*Facilities & Grounds, Special Projects*)

***Community Center – 2.4 Employees***

***421 Columbus***

- 1 Manager (*Community Affairs*)
- 1 Technician
- 0.4 Administrative Aide (*part time, shared with Lake Forest Cemetery*)

***Lake Forest Cemetery – .4 Employees***

***Lake Avenue***

- 0.4 Administrative Aide (*part time, shared with Community Center*)

***Water Filtration Plant – 7 Employees***

***30 Sherman Avenue***

- 1 Manager (*Water Plant*)
- 1 Crew Leader (*Water Filtration*)
- 5 Level II Water Filtration Plant Operators

***Throughout the City***

- 42 Summer Seasonal staff for:
  - 13-Grounds (Parks, Lawns and Cemetery)
  - 26-Community Affairs (Waterfront, Marina, Fountain, Mini-Golf)
  - 3-Streets and Utilities
- 1 Ottawa County SWAP crew

***DPW Director***

The DPW Director, William Hunter, is responsible for all aspects of the department's eleven (11) Service Areas as well as performing program and project management, addressing staffing needs, evaluating purchasing needs and carrying out the wishes of City Council under the direction of the City Manager. Under his leadership, knowledge and experience, employees within the various Service Areas work together to achieve the Council's stated goals.

The DPW Director was an integral contributor to the committees that preceded the Infrastructure Bond Fund, which was approved by voters in 2013. The Director and his staff members will get the design phases underway for the projects slated for construction in FY 2015-16.

The DPW Director works with the Grand Haven – Spring Lake Sewer Authority Board, the Northwest Ottawa Water System (NOWS) Administrative Committee, the County and City Emergency Response Teams, the West Michigan Shoreline Regional Development Commission (WMSRDC) Technical Committee, the Planning Review Committee, the Lower Grand River Organization of Watersheds (LGROW) committee and is the designated Street Administrator for the City of Grand Haven.

### *DPW Administration*

The department's two (2) full time Administrative Assistants are responsible for a variety of administrative and clerical duties necessary to run the department efficiently. The Administrative Assistants are often the DPW's front-line representatives to provide general information to our customers.

In addition to their shared roles and responsibilities, Cheryl Billedeau is responsible for processing purchase orders and invoices. She assists the Director, Project Manager and others who utilize the City's accounting software. Cheryl is responsible for maintaining MSDS sheets and is creating a new filing system for the Department. She performs research to extract data from the physical and electronic files related to DPW operations and projects. Cheryl assembles agendas for Parks & Recreation Board and Cemetery Board meetings and books the City Beach and Central Park weddings.

Cheryl Davidson provides secretarial support for the DPW Director and Project Manager. She prepares payroll for office staff and handles the payroll related paperwork for the Department. Cheryl prepares monthly Equipment Rental Reports for each of the motor pool vehicles operated in the prior month. She also processes all gas cards for motor pool (DPW & DPS). Other duties and contributions include:

- Assembling Right-of-way Permits and Sewer Permits
- Attending ENRC meetings, preparing Agendas and Minutes
- Handling PEP (public education process) portion of SWIPPI, organizing an informational (and often fun) booth at approximately five (5) events each year.
- Organizing a "Special Events" calendar and accordion file
- Monitoring Commercial Driver Licenses for motor pool employees (DPW) and scheduling employment and other required physicals

Valerie Duby is a part-time administrative aide who splits her 28 hours per week between the Lake Forest Cemetery office and the Community Center. She answers phones, assists customers, and files.

### *Community Affairs*

The Community Affairs Manager (CAM), Sandra Katt, serves as city staff liaison to the Community Center Board and the Coast Guard Festival Board. She also serves on the Lighthouse Award Selection Committee.

The City of Grand Haven continues to attract a large number of tourists due to the 90-plus Special Events that take place in Grand Haven. The CAM is responsible for the coordination of each event through multiple city departments which include the DPW, DPS, Planning, DDA, City Council, Treasurer's Office and event organizers. Management and coordination of the growing number of activities and events held at City facilities and grounds includes meeting with each applicant, clarifying their needs, obtaining the event organization's liability insurance, securing payment, and confirming their non-profit status. The

CAM must seek traffic control orders, when necessary, among many other tasks. It takes a diversified team of City staff, under the coordination of the CAM, to pull off an event in Grand Haven.

The beautiful backdrop of the historic, refurbished Central Park fountain and the manicured grounds of the park, were draws to over 25 weddings in addition to the popular weekly music series "Tuesday's in the Park", and other numerous special events in 2013. The Grand Haven City Beach was also the site of more than 25 weddings plus several special events. In 2014 the City Beach and the State Park will be the site of a nationwide beach soccer series.

A few of the very popular events, which bring a large number of people to the shoreline, are the annual Coast Guard Festival, Winterfest, Art Walk, Grand Haven Triathlon, and the Salmon Festival. Another popular site, the Waterfront Stadium, offers a variety of activity from the Big Band series to Battle on the Boardwalk, multiple concerts and the weekly Sunday worship service.

The Community Center continues to be utilized by many non-profit organizations, corporations and individuals. The Community Center averages over 75 meetings, seminars, corporate/non-profit retreats, and social functions each month. Over 50 weddings, proms, expos, fundraisers, and community gatherings occupy the Center on weekends throughout the year. C3 Church continues to hold their weekly Sunday service at the Community Center.

In the fall of 2012, the Community Center opened a satellite location for Muskegon Community College (MCC) where it offered four classes each week. In 2013 enrollment numbers increased and MCC began offering multiple classes five days/week from 8:00 a.m. – 10:00 p.m.

Schools in the Tri-Cities area continue to display their student art shows in the Center. Lakeland Artists hold two large art shows each year and many Art Walk participants showcase their entries in the Center. We also open the Center to individual artists who want to display their paintings and special works of art throughout the year.

The CAM continues to oversee the rental of Mulligan's Lodge from April 1 through October 31 each year. The Lodge has become a popular site for many graduations, weddings, showers, corporate retreats, and non-profit events.

From May thru mid-October, seven days a week, the CAM supervises a total of 26 seasonal employees: 11 at the municipal marina and splash pad; 7 to perform daily maintenance and beautification of the waterfront and downtown; 4 to run the Musical Fountain and 4 to run the Chinook Pier mini-golf facility. One of the City's newest gems on the waterfront is the splash pad which is visited by hundreds of young people each year. The marina staff oversees the daily upkeep of the splash pad.

### *Custodial Services*

Custodial services are provided seven days a week with two shifts on Saturday and Sunday. The staff members in this four-person Service Area work four 10-hour shifts each week. The responsibilities of this small but efficient and effective crew are to provide a clean, healthy and safe environment to all city owned facilities. Services include but are not limited to all aspects of cleaning and maintenance of floors and windows, and recycling paper, cardboard and plastic. This group is in charge of set up, tear down and cleanup of meetings at both the City Hall and the Community Center. Events in the Community

Center can be as small a meeting or as large as a banquet or wedding reception. This type of event can include anything from setting tables using linens and place settings to washing dishes after an event, as well as assisting users with miscellaneous needs.

Aside from daily tasks, in the winter season one of their jobs is to make sure walkways are clear of snow and ice. When buildings are not in use, it is the responsibility of this crew to assure that they are locked and secured properly.

The crew leader, Mike Lulofs, is in charge of the City's central supply inventory: including ordering supplies, delivering to correct facility, reporting monthly and quarterly supply costs, along with year-end inventory. Whenever possible, he uses local vendors and purchases environmentally friendly products.

### *Facilities and Grounds*

Dan Vivian, Facilities and Grounds Manager, serves as the city staff liaison to the Cemetery Board and the Musical Fountain Committee and is responsible for the Custodial, Grounds and Maintenance staff. He also manages the City's annual tree planting program.

Most of the focus for this Service Area is on maintenance and repair at facilities the city owns.

Facilities and Grounds projects completed in FY 2013-14 include:

- Upgrades to the Historic City Clock Tower.
- Replacing the windows at Lee Chapel.
- Completing upgrades to the Musical Fountain.
- Replacing the wood deck above the Riverview Shops.

Facilities and Grounds projects that are planned for the coming year include:

- Teaming with the City Administration and representatives of the GHDPs and Planning Departments to remodel the existing GHDPs facility.
- Replacing the overhead doors on the DPW apparatus room.
- Replacing the roof at the Marina Office and Restroom Building.
- Retubing the boiler that serves GHDPs, City Hall and the Annex.

### *Grounds*

The City's beautiful parks, grounds and green spaces are planted, nurtured, watered and maintained by the Grounds Service Area's crew. The Crew Leader, Earl Jorgenson, is always seeking environmentally friendly, cost effective ways to maintain the beauty of our parks and green spaces.

Summer tasks keep staff close to the earth, but in the late fall and winter, staff can be observed up in the tree tops at the end of the fully extended arm of the bucket truck trimming branches. These employees also operate plow and salt trucks as needed and quite frequently during the winter of 2013-14.

## *Maintenance*

These three crew members are responsible for the operation and maintenance of many behind-the-scene facility elements as well as many highly visible landmarks that add to the City's character and charm. The former includes items that often are not appreciated until they are malfunctioning, missing or broken. The latter includes maintaining the lights along the channel and on the south pier, installing holiday lights on Washington Avenue, hanging special-event banners and maintaining the skid piers at the boat launch on Harbor Island. This group performs some of its duties with the assistance of one SWAP Crew.

The Crew Leader, Trevor Baykowski, is accomplishing day-to-day tasks while developing a program for scheduled ongoing maintenance of City's facilities and HVAC systems, striving for ways to maintain our buildings and reduce energy consumption.

## *Motor Pool*

The Motor Pool is staffed with two full-time mechanics. An intergovernmental service fund, it was established to share the costs of vehicle purchases, maintenance and use across all City funds and to provide financing for future needs. It covers 65 motor vehicles from police cruisers to front end loaders and fire fighting vehicles, as well as 70 miscellaneous pieces of equipment from snow plows to lawn mowers. The focus in Motor Pool remains keeping the fleet in top working condition

The Motor Pool Crew Leader, Will Sleutel, continues to utilize the Motor Pool Replacement Policy, a five-point vehicle and equipment evaluation form with a purpose to establish and specify criteria for the replacement of motor pool vehicles and equipment. The overall goals are to ensure that:

- Vehicles are kept in service as long as economically feasible.
- Vehicles are retired at the optimum replacement point.
- Replacement units will meet current and future operational requirements with the lowest life cycle cost.

## *Project Management*

The Project Manager serves as the City Liaison to the Parks and Recreation Board and shepherds projects assigned by the City Manager and Public Works Director.

Projects completed in FY 2013-14 include:

- Utility upgrade on Beacon Blvd.
- S. Beechtree reconstruction.
- Phase 2 of the municipal marina upgrades.
- Retaining Wall and Water Main replacement on Lake Avenue.

Proposed FY 2014-15 projects in this service area include:

- Resurfacing Griffin from Waverly to Robbins
- Replacing water main on water tank hill
- Design phase engineering for the 2015 Infrastructure Bond Fund projects slated for construction in FY 2015-16 (see Capital Plan for a complete list).

### *Streets Division (including parking lots, storm sewer and sidewalks)*

The City's 60+ miles of streets are designated as major or local streets depending on the type and amount of traffic they generate. The City receives State Transportation (Act 51) Funds from gas and weight taxes, as well as reimbursement for the maintenance of Beacon Boulevard as a State trunk line. Asphalt repair, street sweeping, snow plowing, road salting, storm sewer cleaning/repair and signage are part of the routine street services provided.

During the prior fiscal year, the Streets Service Area was responsible for the following:

- Continuing both hot and cold patch techniques to fill and repair cracks and potholes.
- Plowing, salting, sanding and hauling snow.
- Resurfacing designated streets; a total of 250 tons of asphalt placed.
- Continuing the sidewalk repair and replacement program throughout the city; a total of 100 yards of cement total.
- Removing and replacing the crosswalks at Taylor and Beacon to make them ADA compliant.
- Cleaning storm water catch basins.
- Performing traffic counts.

Planned for the upcoming year:

- Continuing both hot and cold patch techniques to fill and repair cracks and potholes.
- Plowing, salting, sanding and hauling snow.
- Milling and repairing cracks in the black top on North Shore Drive from the city limits to Main.
- Resurfacing designated streets (Pennoyer from Griffin to Beechtree and Ferry from Robbins to Oakes) and making sidewalk approaches ADA compliant within the resurfacing limits.
- Replacing old street signs with new on resurfaced streets.
- Continuing the sidewalk repair and replacement program throughout the city.
- Removing and replacing the crosswalks at Robbins and Beacon to make them ADA compliant.
- Cleaning storm water catch basins.
- Performing dry weather screening in connection with the NPDES permit.
- Performing traffic counts.
- Focusing more attention on street signs throughout the city.

### *Utilities*

This service area manages over 100 miles of water mains and services, including 470 fire hydrants, and over 1,000 main line valves. These assets distribute our drinking water supply and provide fire protection. Work activities include meter reading, line and meter maintenance and repairs, emergency response and service of all fire hydrants, mains, services, valves and meters.

The Crew Leader, Shawn Matson, has critical plan review and inspection roles during large and small projects when new water and sanitary sewer tie-ins are part of the project scope. The staff performs staking for Miss Dig requests, meter reading and inspections of industrial back-flow preventers based on regulatory requirements.

An on-going initiative is to replace old, leaking valves that can result in wide-spread water shut-offs when mains need to be repaired or replaced. Live-tap equipment, purchased under the 2007-08 Budget, continues to be used successfully to replace the old valves and is also used to insert new taps.

The Utilities Crew Leader has transitioned from emergency response for unscheduled repairs to proactively performing preventative maintenance to the most vulnerable sections of the more than 60 miles of sanitary sewer. The increased maintenance has resulted in fewer “emergency” calls.

The City has 17 lift stations, many of which have reached or exceeded their longevity expectations. The Utility Service Area works with the City Administration to prioritize repairs and replacements of the structures, which are critical to our infrastructure. During the past year, the Oakes-Hopkins lift station was replaced.

***Water Filtration*** For more information, please reference the Northwest Ottawa Water System service plan beginning on page 5-62.



**City of Grand Haven  
Budget 2014-15**

Department: **General Fund Insurance**

Activity: **Insurance coverage**

Line Item Listing: **Tab 6, Page 38**

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## **Departmental Customers**

- City Council
- City Manager's Office
- All Departments, Divisions and Staff
- Citizens

## **Services Provided**

The Insurance Division consolidates liability, property and specialized insurance coverage for General Fund operations under one division. The General Fund and all other funds are serviced by the Insurance Fund, Health Insurance Fund and Retirement Health Insurance Fund by coordinating all insurance activities into separate intergovernmental service or trust and agency funds. Separation of accounts into the noted internal service and agency funds and this department of the General Fund allows for quick analysis of cost trends and revenue to match.

Insurance currently provided by Selective Insurance includes:

- Property Coverage (including earthquake and flood)
- Inland Marine Coverage
- Commercial Crime Coverage
- Commercial Liability Coverage
- Public Officials Liability (and Errors and Omissions) Coverage
- Police Professional Liability Coverage
- Commercial Automobile (and Other Vehicle) Coverage
- Public Officials Bond Coverage
- Umbrella Coverage

Insurance through the Michigan Municipal League includes:

- Worker Compensation
- Unemployment Compensation

The City manages health benefits for eligible employees and retirees through a third party administration agreement with Blue Cross Blue Shield of Michigan and various supporting agents. In the General Fund and other operating funds, these costs are noted in the various employee benefits line items ("711.00" accounts). The Insurance Funds are intergovernmental service or agency funds which collect revenue from all the operating funds to pay for health and other benefits provided and offer a single location to view and consider organization-wide costs. The Retirement Health Fund

receives monthly payments from retirees and from City operating funds (“718.00” accounts) and forwards the appropriate amount to the Health Benefits Fund from which these benefits are paid.

## **Staff**

- Human Resources Manager (benefit and personnel insurance administration and claim processing)
- Assistant City Manager (risk management, requests for quotes and liability and property insurance administration)
- City Clerk (liability and property claims processing)
- Finance Director and Accounting Supervisor (accounting, budgeting and financial areas of insurance)

## **New Initiatives**

Continuing changes in health care and other-post-employment-benefits (OPEB) challenge staff to keep City operations current.



**City of Grand Haven  
Budget 2014-15**

Department: **Interfund Transfers Out**

Activity: **Financial support**

Line Item Listing: **Tab 6, Pages 38-39**

**Departmental Customers**

- City Council
- City Manager
- Other City Funds

**Services Provided**

These financial transactions, “interfund transfers,” between the General Fund and other debt service, operating, capital improvement and enterprise funds provide taxation and other General Fund revenue for specific and tightly defined purposes. The use of funds can be as broad as every City fund and are shown for recent years below:

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Requested</u>
<u>"Operational" transfers</u>				
City Sewer Fund	60,000	0	0	0
<u>"Debt service" transfers</u>				
Grand Landing Debt Support Fund	500,000	0	0	0
Comm. Center Millage to Building Authority Fund	419,050	453,321	447,050	459,650
To Downtown TIF bond	13,715	200,003	121,185	121,880
Chinook Pier Fund	0	60,000	20,230	0
<u>"Capital" transfers</u>				
Public Improve. Fund	0	1,540,000	1,000,000	0
Major Streets Fund	238,265	214,200	260,825	590,000
Local Streets Fund	271,815	214,200	160,825	428,290
Harbor Transit Fund	299,570	0	0	0
City Water Fund	50,000	0	0	400,000
<b>Total Transfers</b>	<u>1,852,415</u>	<u>2,681,724</u>	<u>2,010,115</u>	<u>1,999,820</u>

## Staff

City Manager  
Finance Director

## New Initiatives

Use of these revenue sources is noted in various other funds for various operating, capital and debt service obligations to meet City Council goals. Variations on transferred funds occur between fiscal years due to changes in capital and operational priorities of the City Council, changes in millage structure, changes in debt service costs (principal and interest), changes in street millage, changes in operational service plans for recipient funds and changes in revenue available. Also, consideration of what the General Fund can reasonably support is included, particularly in past post-audit transfers to the Public Improvement Fund.

Millage rates proposed for FY 2014-15 maintained the same total since FY 2011-12.

Specific City millage:

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Requested</u>
Undesignated	9.6914	9.6314	9.6314	9.6314
Designated millage:				
Public Improvements	-	-	-	-
Streets Program	0.8500	0.8500	0.8500	0.8500
G. L. Brownfield Debt Support	0.7500	0.7500	0.7500	0.7500
Voted millage:				
Public Transportation	0.5700	0.6000	0.6000	0.6000
Community Center debt	0.7500	0.7800	0.7800	0.7800
Infrastructure debt	1.0000	1.0000	1.0000	1.0000
Totals	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>

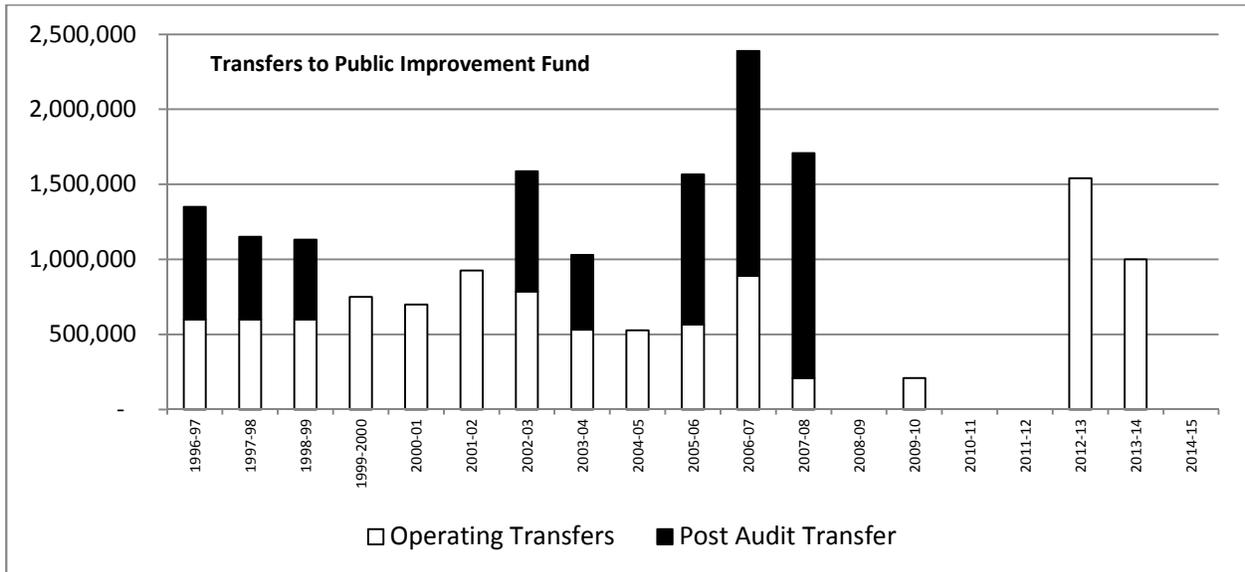
A \$1,000,000 transfer from General Fund to Public Improvement Fund in 2013-2014 will provide support for anticipated projects. Budget 14-15 anticipates no transfer.

Administration's purpose in these millage adjustments is to more closely define anticipated uses of specified millage as opposed to including the additional needs under general operations. Further definition in this manner shows obligations directly matched by millage applied. Administration continues to adhere to City Council's direction to keep millage levels as low as possible.

Prior to FY 1996, City Council established a fund balance contingency policy of 11% of revenue for the General Fund. This budget anticipates a fund balance contingency greater than of 25% of revenue.

Beginning with the fiscal year ended June 30, 1996, the General Fund transferred to the Public Improvement Fund all remaining fund balance above the Council's adopted fund balance policy percent based on the audited fund balance. These transfers have been:

<u>Fiscal Year</u>	<u>Transfer Amount (Fund Balance)</u>	<u>Total Annual Transfer</u>
1996-97	\$749,096	\$1,349,096
1997-98	549,631	1,149,631
1998-99	530,788	1,130,788
1999-2000	-0-	750,000
2000-01 ***	-0-	700,000
2001-02	-0-	926,583
2002-03	800,000	1,586,976
2003-04	500,000	1,030,720
2004-05	0	528,040
2005-06	1,000,000	1,565,280
2006-07	1,500,000	2,388,995
2007-08	1,500,000	1,709,125
2008-09	0	209,125
2009-10	0	0
2010-11	0	0
2011-12	0	0
2012-13	1,000,000	1,540,000
2013-14 (amended budget)	1,000,000	1,000,000
2014-15 (budgeted)	0	0

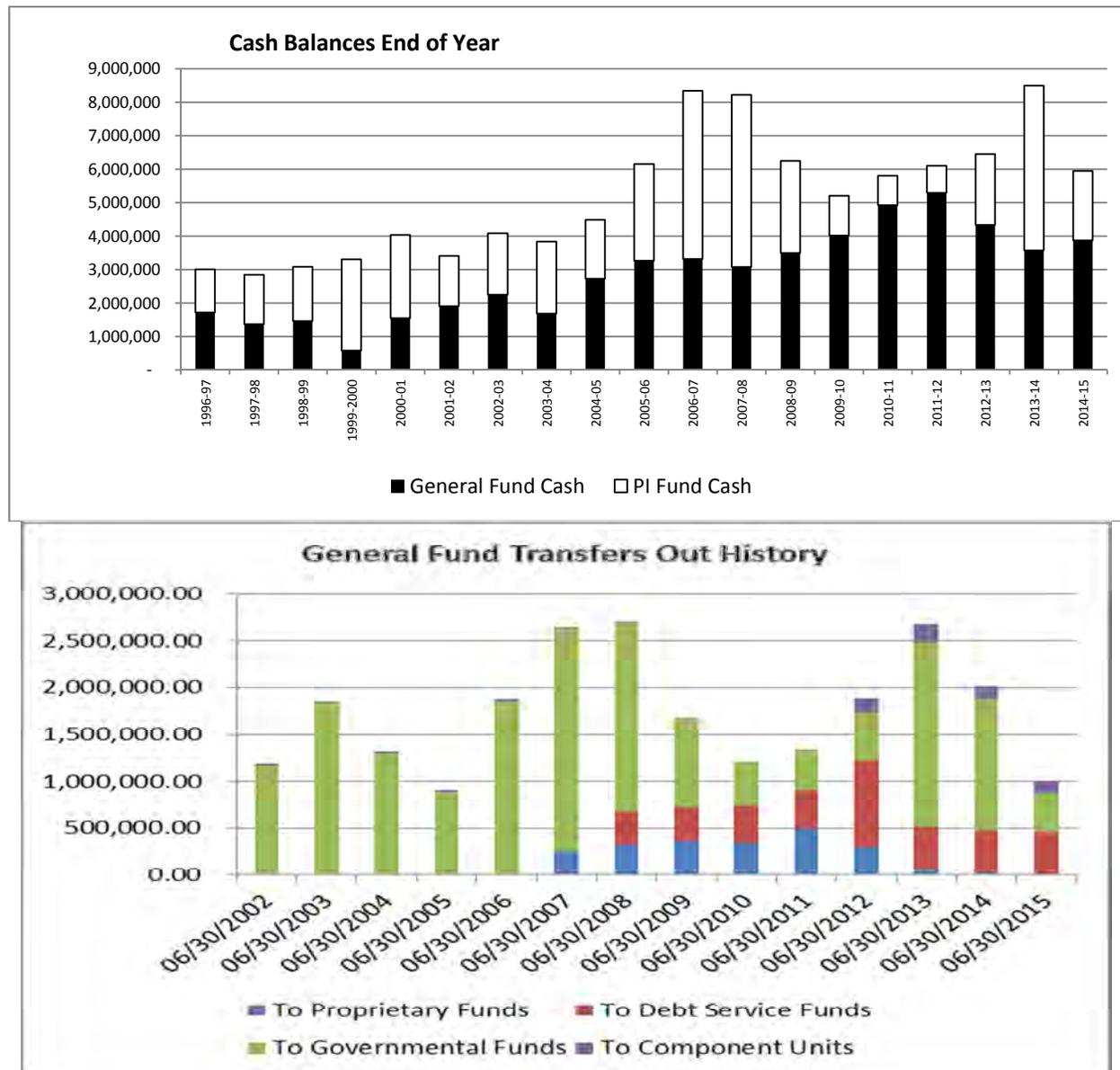


A revised fiscal guideline suggesting that the General Fund retain 11% of revenue in cash was approved in 2001. The City returned the General Fund to a cash position above 11% by June 30, 2001 and has retained or exceeded it ever since. In FY 2013-14, administration suggested increasing the General Fund cash reserve to 25% of revenue (which had been maintained the last few years). Prior to FY 1996, City

Council established a fund balance contingency policy of 11% of revenue for the General Fund. This budget anticipates a fund balance contingency greater than 25% of revenue.

Note that the reduced transfer in 2008-09 from the General Fund to the Public Improvement Fund occurred because of needed transfers to Major & Local Streets and the City Sewer Fund to meet Waverly project costs and to maintain the cash balance needed to meet the policy above in the General Fund. Transfers were not anticipated in 2009-10 or 2010-11 due to the economic downturn, reserving approximately double the requirement in the General Fund in 2009-10, less in 2010-11. These resulted in serious reductions in Public Improvement Fund resources.

Administration recommends annual reconsideration of this cash transfer fiscal guideline.





**City of Grand Haven  
Budget 2014-15**

Department: **Main Street Downtown  
Development Authority**

Activity: **Economic Development**

Line Item Listing: **Tab 6, Pages 55-57**  
Downtown TIF: **Page 61**  
Downtown TIF Debt Fund: **Page 69**  
Downtown TIF Construction Fund: **Page 76**

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### **Departmental Customers**

- Downtown area businesses and residents
- Downtown area property owners
- City Council
- City Manager and Departments
- Project developers, engineers and contractors

### **Services Provided**

The Main Street Downtown Development Authority (MSDDA) is administered by the MSDDA Director under direction of the MSDDA Board and works collaboratively with City Council and City Administration to develop and sustain the central business district with year-round viability.

The vision for Grand Haven's Main Street DDA is to revitalize the economic heart of the community and foster a Central Business District that is financially viable and competitive, physically attractive, pleasant and energetic with an appropriate mix of:

- New and refurbished retail and restaurant facilities
- New office and service business locations
- A range of housing options
- Strengthened linkages to the waterfront, Grand River, Lake Michigan, US 31, and the east side of Grand Haven; and
- A variety of public gathering spaces and attractions that interest and serve local community members and visitors.

In 2006, the MSDDA Board, with City Council approval, established a \$3,345,000 Capital Improvement Bond to provide for parking lot and other improvements within the district. In 2009, a \$5,600,000 Capital Improvement (Build America) Bond was issued in order to make infrastructure and streetscape improvements to Washington Avenue. Funds from the downtown district tax increment finance revenue and other City funds will provide support for the debt service on the bonds in the future. In 2014, a \$711,000 Downtown Infrastructure Grant was awarded to the City of

Grand Haven and leveraged with local funds to make infrastructure and streetscape improvements to the Washington Avenue corridor in Centertown from Beacon Boulevard to Seventh Street.

## Staff

- 1 MSDDA Executive Director
- 2 Marketing & Promotions Coordinator (part-time)

## New Initiatives

**Personnel:** In 2013, a new part-time position for a Marketing & Promotions Coordinator was created. This position reports to the MSDDA Executive Director and is responsible for planning and implementation of special events, promotions and marketing campaign, including but not limited to, ArtWalk and the Principal Shopping District. In December, after an extensive interview process, a new Executive Director was hired and is working with the MSDDA board and the City Manager to continue the mission of the DDA.

**Façade Improvements:** Work with the City of Grand Haven to execute façade improvements in the MSDDA district through the use of Community Development Block Grant funds.

**Business Retention and Recruitment:** Continue to execute business recruitment plan to assist in filling vacancies within the downtown district. Coordinate workshop opportunities for businesses to help bolster business acumen and help strengthen the long term economic strength of downtown businesses. Identify in-fill development sites for new construction to encourage development with property owners.

**Fiscal Responsibility:** The MSDDA Board is developing clearer reporting mechanisms for the operating budget, identifying new revenue sources in order to diversify funding of the organization, and developing a corporate and community membership program. The organization is seeking grant dollars for special projects when eligible.

**Principal Shopping District:** In 2011, through act of City Council, the MSDDA was successful in creating a Principal Shopping District. The MSDDA has focused on creating and implementing a detailed marketing plan for the district. A consistent, comprehensive communication plan is being developed with district constituents and City Council to increase accountability and awareness of the use of PSD revenue. This will improve engagement with stakeholders and ensure the PSD's success.

**ArtWalk:** The Grand Haven ArtWalk was established in the fall of 2010 and features the work of local, regional and national artists in businesses within the district. The two and a half week affair offers special events, art exhibits, youth activities, community art projects and culminates in an awards program. Now in its fifth year, ArtWalk is gaining momentum as a featured attraction in Michigan's fall arts and culture schedule. The MSDDA is formalizing the process for ArtWalk's operation within the organizational structure of the MSDDA, including development of an event budget and work plan for ArtWalk activities.

**Preservation & Place:** The sense of place and recognition of historic assets is vital to a vibrant downtown district. The Grand Haven MSDDA was selected by Michigan Main Street as one of three

communities in Michigan to receive services to develop an application for nomination to the National Register of Historic Places. Identification of assets and completion of the application will continue throughout 2015. With the adoption of the Centertown Vision Plan by City Council, elements of the Plan will be incorporated into the DIG project to strengthen the visual connection among all parts of the district. Historic preservation and education will play a key role in developing the district.

**Promotional Events:** Development of new and creative events to attract customers to downtown and provide the community with activities which will improve quality of life. Evaluation of existing events to determine tangible and intangible outcomes, update and expand work plans for better implementation and financial sustainability of new and existing events. Improve communication and coordination of community events held in the downtown that affect business and building owners.

**Strategic Partnerships:** Improve communication and relationships with other community organizations. Partnerships to include, but are not limited to: Easttown, City Hall, Grand Landing, the Chamber of Commerce, Loutit District Library, Tri-Cities Historical Museum, and the Grand Haven Area Convention & Visitors Bureau.

**Waterfront Stadium:** The organization will spearhead efforts to redesign the aging waterfront stadium which is a community asset in need of review and attention and will contribute to the ongoing efforts to revitalize the waterfront area of the City.

**Future MSDDA Offices:** The MSDDA will exert more effort toward more permanent office space which will accommodate current and future staff and volunteers.

**Main Street:** The Main Street DDA is committed to the Michigan Main Street program which began in Grand Haven in 2005 and as such will be devoting resources to be accredited through Michigan Main Street and the National Trust's Main Street program and maintain National accreditation. In 2014, Grand Haven was recognized by the National Main Street Center as a Semi-Finalist in the Great American Main Street Awards.





**City of Grand Haven  
Budget 2014-15**

Department: **Economic Development Corporation**

Activity: **Economic Development**

Line Item Listing: **Tab 6, Page 58**

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### **Departmental Customers**

- Current, new and expanding industrial and commercial businesses
- City Council
- City Manager
- City Planner
- Brownfield Redevelopment Authority

### **Services Provided**

The Economic Development Corporation (EDC) of the City of Grand Haven is an eight member board serving to assist economic development within the City through loans to current, new and expanding businesses. These loans are typically characterized as "gap financing," assisting new and expanding businesses to meet capital needs they are unable to achieve under normal market-based loan structures. Recent loans were issued in 2008-09 to Jeanne's Café on Robbins Road and in 2011-12 to Mindset Properties on Columbus Street, downtown. The Mindset loan is being funded with tax increments as agreed with the MSDDA in 2011-12. In 2013-14, a \$75,000 loan to Van Pelt Industries for building improvements at 702 Taylor was approved.

The EDC also supports the activities of the Brownfield Redevelopment Authority Fund with funds to be reimbursed from future Brownfield revenue. In FY 2006-07, the EDC revolving loan fund was reimbursed in full from proceeds from the sale of the Grand Landing property. Assuming future Brownfield revenue from new projects, annual transfer totals are easy to sum for reimbursement to the EDC. The Revolving Loan Fund (over \$300,000) is currently available for new loan financing.

In 2009, the Economic Development Corporation began contracting with the Chamber of Commerce to provide economic development staff support for the City. The EDC assumed this responsibility from the General Fund and has requested \$19,000 for this purpose in the coming fiscal year.

The EDC serves the City Council and the Public through its specific interest in maintenance and development of a quality economic environment within the City.

## Staff

EDC Board of Trustees  
City Manager  
Finance Director (EDC Trustee and staff liaison)

## New Initiatives

The Brownfield Redevelopment Authority receives operating funds from the Economic Development Corporation to allow future Brownfield redevelopment planning and environmental review. These transfers of funds are being accounted for as non-reimbursable transfers, however, as in the Grand Landing scenario, if funds are received from future Brownfield activities, they may be reimbursed to the EDC.

Additional loans are being sought through the Chamber of Commerce, which participates in a contractual arrangement with the Economic Development Corporation to prepare and present loan applications to the EDC Board.

The EDC is presently reviewing its current commitments and its ability to further assist the economic climate. Specific new initiatives are not yet determined to date.

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>
(as of July 1 each year)				
Number of loans				
Outstanding	3	3	4	4
Amount of loans				
Outstanding	\$101,377	\$97,790	\$170,421*	\$155,000 estimate

\*as of March 14, 2013 adding \$75,000 for the Van Pelt loan.



**City of Grand Haven  
Budget 2014-15**

Department: **Brownfield Redevelopment Authority**

Activity: **Brownfield Economic Redevelopment**

Line Item Listing:	Tab 6, Page 59
Brownfield TIF (Boat Storage) Fund	<b>Page 60</b>
Brownfield TIF (Boat Storage) Debt Fund	<b>Page 68</b>
Brownfield TIF (Grand Landing) Fund	<b>Page 62</b>
Brownfield TIF (Grand Landing) Debt Fund	<b>Page 70</b>
Brownfield TIF (Grand Landing) Construction Fund	<b>No Activity</b>

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### Departmental Customers

- City Council
- City Manager
- The Public
- The Economic Development Corporation
- Property owners in certified Brownfield sites

### Services Provided

The Brownfield Redevelopment Authority of the City of Grand Haven is an eight member board serving to assist Brownfield redevelopment within the City. (Brownfields are sites which have specific environmental issues and can be located anywhere within the City.) In the past, the Brownfield Fund borrowed funds from the Economic Development Corporation (EDC) Fund and the Public Improvement Fund to support grant applications, land acquisition and legal, environmental and other pre-development costs for developments on Brownfield sites throughout the City. At present, only the EDC Fund is considered for new resources.

In 2004, the Brownfield Board established a \$710,000 Brownfield tax increment financing (TIF) bond for the Hopkins/Madison Boat Storage condominium project for improvements to city infrastructure to be repaid with future tax revenue (excluding school taxes) from the site. Bond payments are current and tax revenue is sufficient to meet the cost. The last payments on this bond will occur on October 1, 2017

In 2006, the Brownfield Board established a \$15,095,000 Brownfield tax increment financing (TIF) Bond for Grand Landing site public environmental and infrastructure improvements to be repaid with future tax revenue (including school taxes) from the site. Bond payments are current, however a 0.7500 mill levy was set in recent years for a Grand Landing Debt Support Fund to meet future debt service needs for tax increment financed properties within the City. This levy is proposed to continue in 2014-15, however, to date none of these funds have been accessed for debt service.. Note that these taxes may only be used for retirement of City debt, not for payments to developers or additional

development. Should there not be a need for these resources for future debt service, these revenues are reserved only for infrastructure projects by City Council directive.

Additionally, Brownfield grants and loans were provided to support funding of the site. These have been closed positively with the State of Michigan. A total of \$1,700,000 was invested by the state through these financing structures.

In 2009, the Brownfield Board recommended to City Council a revision in its Brownfield Plan to allow a Brownfield TIF for a hotel to be sited east of Beacon Blvd, north of Jackson Street. The Brownfield Board also approved a redevelopment plan for Beechtree Commons as an amendment to the Brownfield plan. Both projects remain in the planning stages and have not been executed due to date.

In 2014, the Brownfield Plan was amended to set a new TIF district at the Betten Chevrolet site on Beacon Boulevard. The plan indicates a \$47,000+ cost with a reimbursement from tax increments to begin in 2015-16 for three to four years depending on the time frame of the private investment. Additionally, the plan calls for sequestering the tax increment revenue for five additional years to provide resources for a Brownfield Revolving loan fund.

The members of the Economic Development Corporation Board of Trustees are also members of the Brownfield Redevelopment Authority board since many aspects of their efforts reflect economic development concerns.

To maintain a clear understanding of revenue sources, debt service payments and construction projects, the Finance Department, under consultation with the City's Auditors, created three funds each for the Boat Storage and Grand Landing Brownfield activities and may do the same for future sites when approved by City Council. This structure provides immediate clarity of revenue sources, expenses and debt service for each project. These are administered under the authority of the Brownfield Authority Board of Trustees.

## **Staff**

Brownfield Redevelopment Authority Board of Trustees  
City Manager  
Finance Director (BRA Trustee and staff liaison)

## **New Initiatives**

At present, no transfer from the EDC is expected for FY 2014-15. Costs in prior years were mischarged in the Brownfield Fund and reimbursed during the fiscal year to correct the error.

The Brownfield Board remains available in working with contaminated property owners, the State of Michigan and the Environmental Protection Agency to redevelop properties within Grand Haven, if contamination becomes an obstacle. An application with the Environmental Protection Agency to fund a \$1,000,000 site evaluation/remediation revolving loan fund remains under consideration at the time of this budget approval. This is the second such application by the City and administration is hopeful that this new tool will be mobilized in 2014-15.



**City of Grand Haven  
Budget 2014-15**

Department: **Housing Fund**

Activities: **Housing Assistance**

Line Item Listing: **Tab 6, Pages 33, 64-65**

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## **Neighborhood Services Division**

### The Home Purchase Rehab Grant (HPR):

This grant provides home buyers up to \$10,000 in down payment assistance and up to \$20,000 in home repairs. An additional \$10,000 is available if lead is found in the home. A new grant will be written in the amount of \$225,000. If awarded, the grant would provide enough funding for six HPR projects. This two year federal grant provides on average \$7,500.00 in administrative fees to the City.

- \$225,000 – Grant Applied 3/1/14-3/1/16
- \$45,000 – Estimate: 8% Developer Fee Admin paid to the City-6 projects x \$7500=\$45,000

### Old Town Home Owner Rehab (HO Rehab):

This grant will assist existing homeowners make energy efficiency improvements, bring residential property up to code and improve the “curb appeal” by making funds available for landscaping and cosmetic improvements. 15% of the funds from this grant will be available for emergency repairs for items such as furnace replacement or leaking roofs. A new grant will be written in the amount of \$170,100.00. (\$30,600-Admin, \$20,295-Emergency Repairs, \$118,575-Home Repairs).

- \$170,100.00-Grant Applied 3/1/14-3/1/16
- \$30,600-Estimate Developer Fee Admin paid to the City for the entire grant

### NIP-Homeowner Repair Grant:

A community partnership with Federal Home Loan Bank of Indianapolis provides community development funds to existing single family homeowners. This partnership has been in existence since 2007 and is available to applicants the beginning of April. The grant provides up to \$7,500.00 per applicant to do home repairs such as, adding insulation, replacing doors and windows, HVAC upgrades, new roofs, foundation repairs. In 2013, the City completed 8 projects, totaling \$52,699.00 in homeowner improvements.

- \$700-Application Fees (\$100.00 Application Fee per household is earned/estimate of 7 households assisted)

### MSHDA Certified Housing Counseling Services:

The City of Grand Haven became a State Certified Housing Counseling Agency in 2007. We have been serving residents of Ottawa County with pre-purchase home buyer education and foreclosure intervention services. The counseling services are being expanded in 2014 to include a Financial Empowerment component that specifically works with residents to increase savings, decrease debt, increase credit scores and gain access to affordable banking services. This is a national trend shift for

housing counseling agencies and is intended to empower residents with information and resources, building stable neighborhoods and making them less dependent of governmental resources.

A variety of resources make the housing counseling services available. MSHDA is doing less reimbursement for services and more direct grant funding.

- \$152,500-NMS Grant (6/1/13-5/31/16) this three year grant provides funding for administrative expenses, as well as some supplies.
- \$7800- NFMC (annual) provides additional funding to offset admin costs and is appropriated annual by Congress. Anticipation of grant funds for 2014/2105
- \$7,964-HUD Sub-Grantee (reimbursement for services rendered)
- \$24,895-Financial Empowerment Grant (1/1/14-12/31/14)

#### Housing Summary and Staffing:

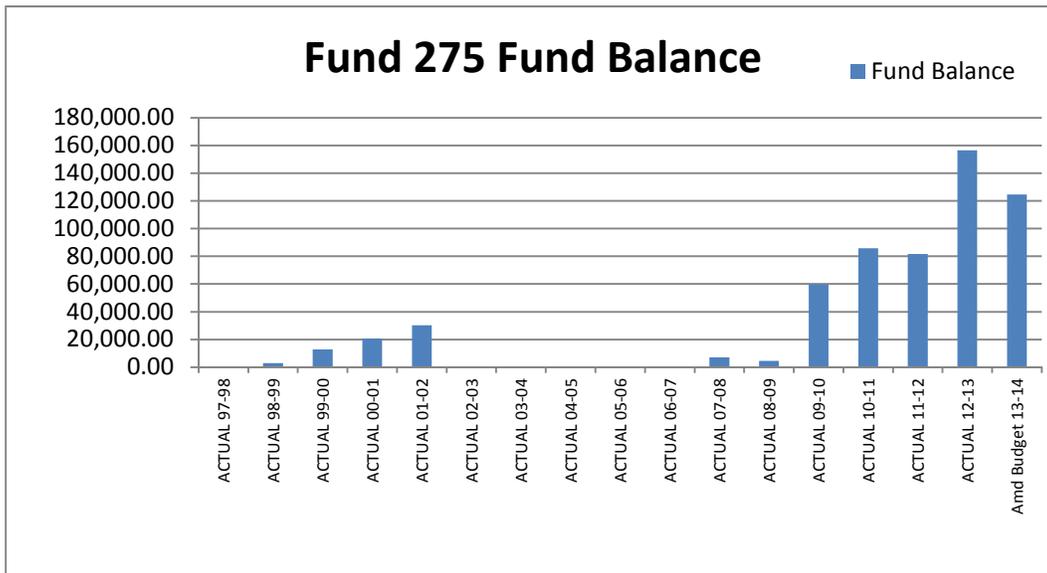
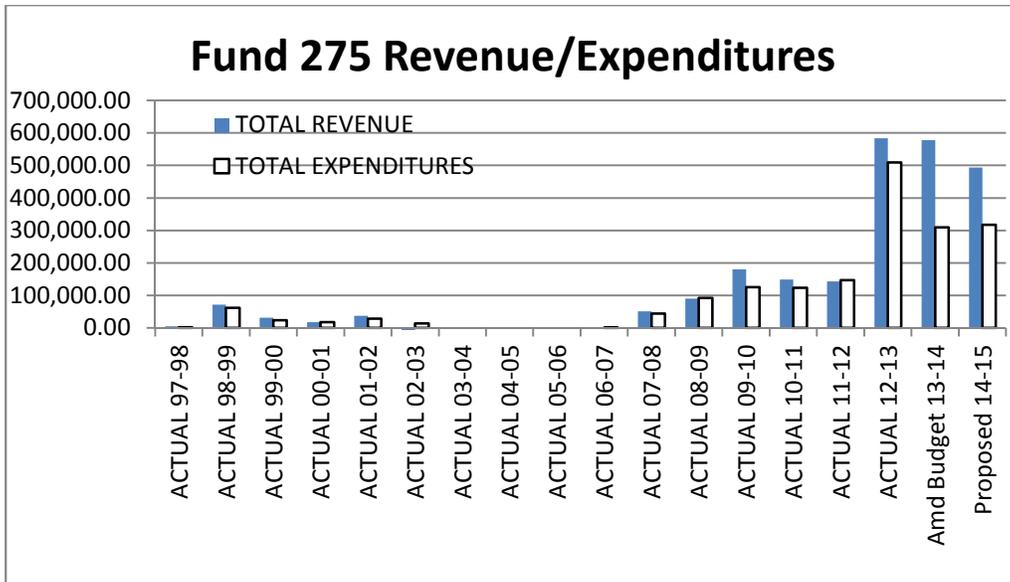
Each housing program developed is strategically designed to help the City accomplish its goal of providing affordable housing. The programs provide residents with resources that create sustainable neighborhoods and improve market value of the City's housing stock. These investments positively influence the physical, social and economic image that attracts home buyers to come, existing homeowners to stay and businesses to invest. Programs help to maintain and stabilize Grand Haven's neighborhoods and households.

The City has proven to be a strong advocate for affordable housing and is gaining respect for our efforts at the State and local level. Grand Haven has acquired a reputation for implementing quality housing programs that are both cost effective and an excellent use of the Federal resources appropriated to the State. Staff is actively involved in the Lakeshore Housing Alliance on the Executive Committee and Sub-Committee for Affordable Housing as well as part of the Habitat Family Selections Committee.

Continued provision of housing programs and counseling services will help the City maintain its neighborhoods and build the stability of its residents within these neighborhoods.

Research is beginning in 2014 for military housing for the United States Coast Guard. Upon preliminary conversations, finding available housing for the Coast Guard members is their biggest challenge in serving us at the Grand Haven Coast Guard Station.

Current staffing includes a full time Neighborhood Housing Development Coordinator. The Development Coordinator is responsible for writing grants and researching opportunities for providing services for area residents. A 32 hour per week AmeriCorps Member provides financial literacy training as well as marketing and outreach of housing services. AmeriCorps is a Federal program, funded solely through the NMS Grant. A sub-contracted housing counselor provides all of the housing counseling services and will be the Financial Empowerment provider. The housing educator position is funded entirely through the NMS Grant and new Financial Empowerment Grant. The part- time administrative assistant position is also funded through the NMS Grand and Financial Empowerment Grant. Both the housing educator and administrative assistant will increase hours for 2014/2015 through funding provided from the Financial Empowerment Initiative





**City of Grand Haven  
Budget 2014-15**

Department: **Debt Service Funds**

Activity: **Debt Service Payments**

Line Item Listing: **Tab 6, Pages 66-72**

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## **Departmental Customers**

- City Council
- City Manager
- Various City funds

## **Services Provided**

The following funds have been established by City Council approved bond resolutions requiring separate accounting for funds which pay bond principal and interest payments on a periodic basis or by budgetary designation anticipating a bond resolution:

- Special Assessment Bond Fund
- Brownfield TIF (Boat Storage) Debt Fund
- Brownfield TIF (Grand Landing) Debt Fund
- Downtown TIF Debt Fund
- 2008 & 2015 Infrastructure Bond Debt Fund
- Building Authority Debt Fund
- 2014 Capital Improvement Bond

**The Special Assessment Bond Fund** was established in 1996 to pay special assessment bonds issued then. Payments of special assessments (made through annual property taxation billing) are transferred to this fund for bond payment. Additional special assessments, funded from then-current dollars without issuing bonds, are in principal and interest payment plans as well.

The 1996B Special Assessment Bond remains active, with principal and interest payments through 2015.

An Indian Trail sewer assessment was added to City operations in 2012-13, however reimbursement plus interest is made directly to the City Sewer Fund.

**The Brownfield TIF (Boat Storage) Debt Fund** was created in 2005 to manage debt from the construction of public infrastructure at the Boat Storage condominium property on Hopkins and Madison Streets, revenue for debt service coming from tax increments upon these Brownfield properties where the improvements were made. The bond will continue its debt service payments through October, 2017.

**The Brownfield TIF (Grand Landing) Debt Fund** was created in 2006 to manage debt from the construction of public infrastructure at the Grand Landing property adjacent to Beacon Boulevard and Jackson Streets, revenue for debt service coming from tax increment revenue upon these Brownfield properties where improvements were made. This bond will continue debt service payments until November, 2021. A 0.7500 mill levy for a Grand Landing Debt Support Fund to meet future debt service needs for tax increment financed properties within the City was approved initially in 2011-12 and is requested to continue in 2014-15. Should there not be a need for these resources for debt service, these revenues may be used only for infrastructure projects by City Council direction.

**The Downtown TIF Debt Fund** was created in FY 2005-06 to manage the debt from the 2006 Capital Improvement Bonds sold in January 2006. The debt service for these bonds is anticipated from tax increment financing revenue from Main Street Downtown Development Authority properties. The project included parking lots and alleys on the north side of Franklin Street from Harbor Drive to Third Street. This debt service will continue until October, 2026.

The Washington Avenue reconstruction project including snowmelt from Harbor Drive to Third Street is complete. The City issued \$5,600,000 in 2009 Capital Improvement LTGO Recovery Zone Economic Development Bonds in the summer of 2009 to support the project and received a \$600,000 grant from the Michigan Department of Transportation as well. Debt service payments began in April 2010 and will continue until April, 2034. This bond is partially subsidized by the Federal government, with 45% of interest responsibility paid by the Federal government to the paying agent each year. The effective local interest rate on these bonds is 3.2%. The 2013 Sequestration reduces the amount of Federal interest paid. In 2013 the reduction was 7.2% of the originally agreed amount.

The General Fund is supporting Downtown TIF debt service at about \$100,000 per year as property values have fallen and are only now starting to return to higher levels. This support is anticipated to be reimbursed in later years when TIF dollars are no longer needed for debt service payments.

**The 2008 & 2015 Infrastructure Bond Debt Fund** was created upon the sale of \$9,400,000 in Capital Improvement Bonds in June, 2008, to manage debt service. The bond proceeds provided initial funding for large street, water and sanitary sewer projects within the City. Debt service is supported by a one-mill levy for infrastructure projects approved by the voters in 2007.

In November 2013, voters approved an additional one mill levy for further infrastructure projects within the City. This roughly \$7,100,000 bond is anticipated to be sold in January of 2015 when the next round of infrastructure projects is forecast. Summer taxes in 2015 are anticipated to be increased by the one-mill approved by the voters.

**The Building Authority Debt Service Fund** was created to help finance parking lot construction within the central business district of Grand Haven in the 1990's. That debt was retired in FY 2005-06.

New debt in the amount of \$2,830,000 was issued in 2006 to renovate the Community Center (a \$4,500,000 project). Funded by a millage levy, debt service payments will continue until October, 2014. It is anticipated to relieve taxpayers of millage related to this debt as the second Infrastructure millage and debt arise. This will make the millage increase significantly less of a burden.

## Staff

Finance Staff  
Treasury Staff

## New Initiatives

New initiatives are rare. These fund balances change on the reduction and increases in outstanding debt allowed by direction of the City Council and voters. All debt outstanding presently has the "full faith and credit" support of the City and all payments are current. The Finance Director maintains a book of all outstanding debt service schedules and manages both the budget and the accounting for these funds.

**A 2014 Capital Improvement Bond** is projected to finance a substantial building improvement on the Washington Avenue campus as well as purchase new water meters for the water and sewer utilities. The repayment of these bonds will be made from expanded water utility net revenues (due to more accurate measurement and reduced cost of metering/billing) and more efficient buildings (reduced physical operating costs) on our main campus. Detail on the size of the debt and the final need for debt financing will be decided by City Council following the 2014 budget process.

See the Summary section under Tab 2 of this document to note the proposed debt service schedule for FY 2014-15.



**City of Grand Haven  
Budget 2014-15**

Department: **Public Improvement Fund**

Activity: **Capital Projects and Equipment Purchases**

Line Item Listing: **Tab 6, Pages 73-74**

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### **Departmental Customers**

- City Council
- City Manager
- Various departments, divisions and employees
- The Public

### **Services Provided**

The Public Improvement Fund is a clearinghouse for miscellaneous capital projects in Grand Haven. While capital expenditures for the City's streets, internal service (motor pool) and enterprise funds (airport, transit, water, sewer and marina) are normally not included here, in recent years, project and operational needs required transfers from this fund and the General Fund to meet costs. Projects in any fund, as directed by City Council, may receive financial support from the Public Improvement Fund and the General Fund.

Primary funding for the Public Improvement Fund normally comes with a budgeted transfer of millage revenue from the General Fund and, when approved by City Council, an after-audit transfer of surplus funds from the General Fund as noted below. Occasionally, grants from State, Federal and local sources may be shown in this fund as well. Millage was levied for support in the past, however the .4000 mills has not been levied since July, 2008.

The scope of improvements may be as diverse or specific as City Council deems appropriate.

City-owned properties may be purchased and sold through this fund. The number of available City-owned properties for this purpose is limited, therefore, future funding is limited from this resource.

### **Staff**

City Manager  
Finance Director  
All City Departments

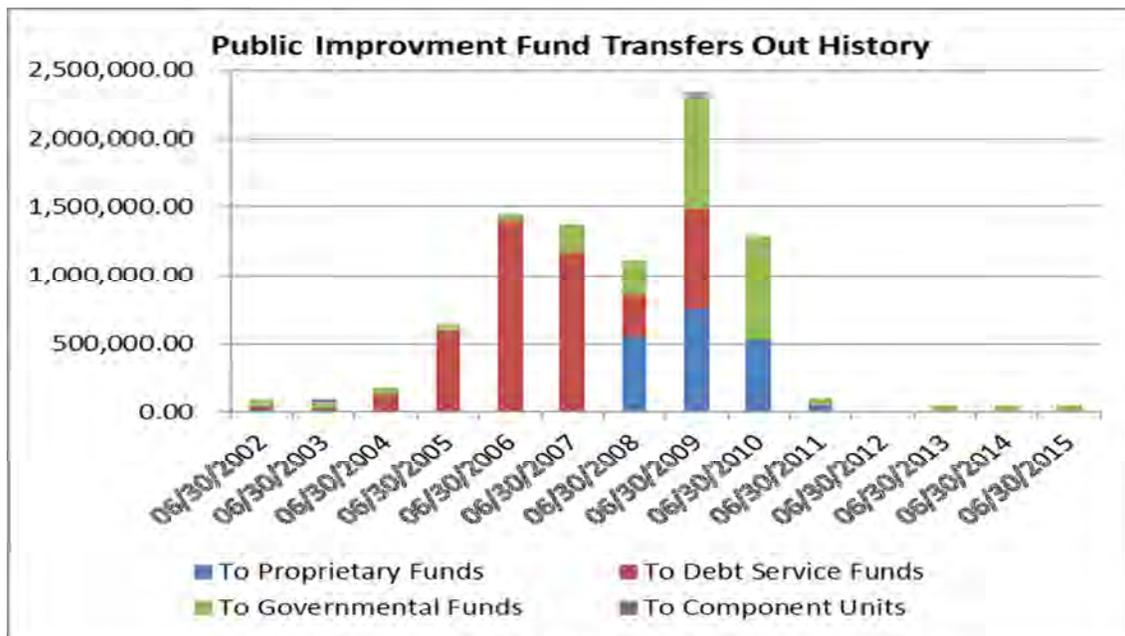
## New Initiatives

Note that significant amounts in the Public Improvement Fund have been transferred to support other fund capital projects and operations, as follows:

Fund	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Fire Truck Replacement	0	50,000	50,000	50,000
Totals	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>

In recent years, the City has been focusing transfers from the General Fund and reducing transfers where appropriate. In general enterprise funds are now able to manage operations under their own revenue sources. Infrastructure capital projects are funded by debt issued in 2008 and to be issued in 2015.

Significant local non-City resources are expected for various projects, without which the capital expenditures would not be made or would be substantially reduced. Recognizing the improving national economic situation, a conservative review of projects (anticipated revenue realistic as to sources, anticipated expenses realistic as to actual costs) continues to focus attention on the individual priority of projects while not suggesting (simply) that “City finances will not allow the City to proceed.” As revenue sources remain unstable, more specific and intensive prioritization of projects is indicated to make the “best use of scarce resources.” Fortunately, the City of Grand Haven does not carry this burden in the same intensity as other local, Michigan and out-of-state communities.



Please see the Six Year Capital Plan under Tab 3 for details on projects anticipated.

Millage rates proposed for FY 2014-15 maintained the same total since FY 2010-11 when City Council approved an additional 0.2500 mills for street resurfacing projects, approximately \$125,000.

Specific City millage:

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Requested</u>
Undesignated	9.6914	9.6314	9.6314	9.6314
Designated millage:				
Public Improvements	-	-	-	-
Streets Program	0.8500	0.8500	0.8500	0.8500
G. L. Brownfield Debt Support	0.7500	0.7500	0.7500	0.7500
Voted millage:				
Public Transportation	0.5700	0.6000	0.6000	0.6000
Community Center debt	0.7500	0.7800	0.7800	0.7800
Infrastructure debt	1.0000	1.0000	1.0000	1.0000
Totals	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>	<b><u>13.6114</u></b>

Proposed is a \$1,000,000 transfer from General Fund to Public Improvement Fund in the current fiscal year to cover next year's anticipated projects. Budget 14-15 anticipates no transfer.

Administration's purpose in these millage adjustments is to more closely define anticipated uses of specified millage as opposed to including the additional needs under general operations. Further definition in this manner shows obligations directly matched by millage applied. Administration continues to adhere to City Council's direction to keep millage levels as low as possible.

Prior to FY 1996, City Council established a fund balance contingency policy of 11% of revenue for the General Fund. This budget anticipates a fund balance contingency greater than of 25% of revenue.

Note that the budget presentation shows the Public Improvement Fund as recipient of the anticipated bond for Washington Campus improvements and the radio water meter reading project. This approach is to make both projects visible for City Council. We anticipate paying for Washington Campus improvements over time from the General Fund, the radio water meter reading project from Water Fund sources.

(Graphics on page 5-32 & 5-33 reflect comments made in this section.)



**City of Grand Haven  
Budget 2014-15**

Department: **Fire Truck Replacement Fund**

Activity: **Funding for Fire Vehicles**

Line Item Listing: **Tab 6, Page 75**

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### **Departmental Customers**

- City Council
- City Manager
- Public Safety Department

### **Services Provided**

The Fire Truck Replacement Fund was established to develop funding for purchase of fire apparatus and related equipment. Recognizing that the cost of such purchases may exceed the City's capacity during a single fiscal year except through municipal borrowing, this fund extends the costs of such purchases over a longer time frame and allows the City to use interest earned on its funds to help cover costs. The City has maintained a \$50,000 annual transfer to this fund (excluding FY 2011-12) to support future purchases since FY 1999-2000 (with a \$200,000 transfer needed for a replacement pumper truck in FY 2006-07). By anticipating these costs, when major purchases are made, the purchase will not as greatly affect other City operations and budgets.

The annual \$50,000 transfer from Public Improvement Fund is being requested for FY 2014-15.

### **Staff**

City Manager  
Finance Director  
Public Safety Director

### **New Initiatives**

While a new fire ladder truck is not anticipated for thirteen years, the anticipated \$1,000,000+ cost at that time would be far too much for the City to bear in one budget cycle. Annual payments at \$50,000 plus interest on current and growing reserves should significantly reduce the financial burden at that time. Also anticipated is the potential for an intergovernmental purchase, sharing the expense of a ladder truck with our local government neighbors in exchange for ongoing mutual aid support.

In FY 2014-15, \$30,000 will be transferred from this fund to the Motor Pool to support repairs to Engine/Pumper 921 to extend its useful life an additional five years.



**City of Grand Haven  
Budget 2014-15**

Department: **Building Authority**

Activity: **Project Financing**

Line Item Listing: **Tab 6, Page 78**

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### **Departmental Customers**

- City Council
- Citizens of Grand Haven
- The Community Center

### **Services Provided**

The Building Authority of the City of Grand Haven was incorporated in the early 1990's to serve as the financing mechanism for reconstructing various Downtown parking lots. (That bond was paid in full in 2005.) Annual transfers to the Building Authority Debt Fund for debt service payments require the Building Authority to remain in operation, transferring special assessments or other revenue received to its debt service fund.

The Building Authority can be used to acquire, furnish, equip, own, improve, enlarge, operate and maintain a building or buildings, automobile parking lots or structures, and recreational facilities. The Building Authority operates by entering into a contract with the City which provides for the acquisition and construction of a public project under very specific constraints required by State law. The project is owned by the Building Authority and leased to the City in exchange for rent equal to the principal and interest on bonds which are then issued by the Building Authority in anticipation of the revenue. Once the amount is paid in full, project ownership is returned to the City.

Debt in the amount of \$2,830,000 was issued by the Building Authority in 2006 to renovate the Community Center (a \$4,500,000 project). Funded by a millage levy, the Building Authority will continue to make debt service payments until October, 2014.

### **Staff**

- 1 Chairman (City Manager)
- 1 Treasurer (City Treasurer)
- 1 Secretary (Finance Director)

### **New Initiatives**

No new bonding from the Building Authority is anticipated for the next fiscal year.



**City of Grand Haven  
Budget 2014-15**

Department: **Airport Fund**

Activity: **Airport Operations**

Line Item Listing: **Tab 6, Pages 79-80**

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**Departmental Customers**

- Grand Haven area business and recreational users
- Small aircraft users
- Federal Aviation Administration
- Michigan Bureau of Aeronautics
- City Council
- City Manager
- Airport Board
- Airport area private and industrial neighbors

**Services Provided**

Grand Haven Memorial Airport is a U-5 General Aviation all-weather facility, licensed by the Michigan Bureau of Aeronautics. The Airport is served with a paved primary runway, 3,750 feet long, and a paved cross-wind runway, 2,100 feet long.

The airport has 70 rental hangars. Hangar rental provides the major source of operating income for the Airport.

**Staff**

The Airport is operated through a comprehensive airport management agreement that provides a Fixed Base Operator (FBO) for service, maintenance and general day-to-day airport management. The City Transportation Director serves as the Airport Board's Administrative Liaison. The management agreement expires May 17, 2015.

**New Initiatives – 2015 Projects**

- |   |            |               |
|---|------------|---------------|
| 1. <b>2014-2015-</b> Remove Obstructions on Parcel E59 and Parcel E60 | \$46,000   | (90% – 5%-5%) |
| 2. <b>2015-</b> New roofs, and rehab Hanger row B and F               | \$ 100,000 | (90% – 5%-5%) |
| 3. <b>2015-</b> Rehab Runway Crack seal and remark Pavement           | \$48,000   | (90% – 5%-5%) |
| 4. <b>2015-</b> Install AWOS System                                   | \$132,300  | (90% – 5%-5%) |

(Federal portion – State portion – local portion)



**City of Grand Haven  
Budget 2014-15**

Department: **Chinook Pier Rental Fund**

Activity: **Chinook Pier Administration**

Line Item Listing: **Tab 6, Pages 81-82**

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### **Departmental Customers**

- Chinook Pier tenants and businesses, customers and visitors
- City Council
- City Manager

### **Services Provided**

The City-owned charter fishing docks, three retail buildings, a fish cleaning station and public restrooms comprise what is known in the community as Chinook Pier (real estate acquired in the 1970's from Grand Trunk Railroad). The three primary retail buildings were built by a private developer under a land-lease arrangement in 1984. In 2005, the owner of the private buildings exercised an option to compel the City to purchase the retail buildings and the entire property became an asset owned by the people of Grand Haven. The Chinook Pier Rental Fund records the revenue from rental of Chinook Pier properties and the associated costs including debt service.

When the buildings were acquired for just over \$1,000,000 in 2005, the City signed a 10 year installment purchase contract. As a non-viable business model, it was recognized that this deliberate pay-off structure would create a ten-year drain on the Public Improvement and other City funds (tax dollars), but would provide City Council with a future debt free opportunity to make dramatic changes on the waterfront, including potential demolition or reconstruction of these buildings.

In 2009-10, the Council directed a \$470,000 renovation of the Chinook Pier buildings from a State grant of \$200,000 and a Public Improvement Fund transfer of \$270,000. In May 2010, the City completed the \$470,000 façade and HVAC renovations. Tenant occupancy is currently at 100%.

In 2011-12, the Council directed a \$105,000 rebuilding of the Farmers' Market parking lot from a State grant of \$81,794 and \$20,449 from the Public Improvement Fund. The City completed the project in November 2011.

### **Staff**

Assistant City Manager, Finance Director, Real Estate Management Consultant

### **New Initiatives**

The mini golf feature will continue to be operated by the City of Grand Haven in the summer of 2014. Additional upgrades will continue to be made on an annual basis.



## City of Grand Haven Budget 2014-15

Department: **Insurance Funds**

Activity: **Insurance and Benefits coverage**

Line Item Listing: **Tab 6, Pages 102-104, 106**

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### Departmental Customers

- City Council
- City Manager
- All Departments, Divisions and Staff
- The Citizens of the City of Grand Haven

### Services Provided

The City of Grand Haven created its Self Insurance Funds to account for all insurance activities provided in the various agency funds. The funds provide for the Liability and Property Insurance necessary to cover the City in its overall operations; as well as Health Insurance, Retirement Health Insurance, Workers Compensation, Unemployment Compensation, Life Insurance and Disability Insurance for the city's current employees and retirees.

The **Insurance Fund** records the City's participation in two Michigan Municipal League (MML)-sponsored insurance funds: the Workers Compensation Fund and the Unemployment Compensation Fund. Participation in the MML pools provides a cost-effective means of obtaining insurance coverage that has been off-set in some years by dividend reimbursements. The Insurance Fund also includes the Property and Liability insurance coverage provided by Selective Insurance through our agent at Grand Rapids based Behrends, Hendricks and Stuit.

The **Health Insurance Fund** supports employee benefits related to health and dental coverage for current employees. Being self-insured, the City is able to obtain the lowest cost for health and dental care by issuing requests for quotes and proposals annually through an agent, Brown and Brown of Central Michigan, Inc. Since July, 2005, Blue Cross has been the City's third party administrator of health benefits.

The **Retirement Health Insurance Fund** is utilized after an employee retires from service with the City. The benefits established here are prepaid by contributions from the City during the employee's years of service and paid directly by the retiree after retirement. The narrow focus and availability of these benefits allows this fund to be in very stable condition.

Biennial actuarial studies are completed on this fund and other post-employment benefit (OPEB) costs. The next study is due in 2014.

## **Staff**

City Manager's Office (property and liability insurance administration)

Human Resources (benefits and health insurance administration)

City Clerk's Office (liability and property claims)

Finance Office (accounting, budgeting and financial areas of operations)

## **New Initiatives**

With significant changes in the laws related to health care, City administration seeks to prepare the City and its employees to meet those changes.



**City of Grand Haven  
Budget 2014-15**

Department: **Cemetery Trust Fund**

Activity: **Funding Resources and Trust Management**

Line Item Listing: **Tab 6, Page 105**

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**Departmental Customers**

- City Council
- City Manager
- Cemetery users

**Services Provided**

The Cemetery Trust Fund is a non-expendable trust fund established by the City of Grand Haven to assist funding the costs of operation and maintenance of Lake Forest Cemetery. While certain Cemetery revenue is shown in the General Fund, a portion of each lot sale is transferred to this fund for investment. Use of investment revenue in future years reduces the draw on General Fund taxation revenue for cemetery purposes. Ideally, the City would create a permanent and reliable means to operate the cemetery via a self-reliant trust fund however, based on a 2006 study, this goal would take decades of significant annual investment to produce the funds needed to cover Cemetery costs of operation and maintenance completely. In 2011, the Cemetery Board asked that the City not cause the transfer of interest earnings and lot sales to the General Fund, keeping all monies in the Cemetery Perpetual Care Fund to build the endowment. This budget continues the practice of transferring the funds (\$6,000) to help offset the projected \$300,000+ (not including capital costs) in cemetery operations costs in 2014/2015.

**Staff**

City Treasurer  
Finance Department  
City Manager

**New Initiatives:**

The investment structure of the Fund was changed to purchase a series of certificates of deposit. The lower current interest rates are significantly reducing the interest return as the CD's become due for reinvestment.

No new initiatives are apparent except continuing support of expenditures for cemetery operation and maintenance where possible.



**City of Grand Haven  
Budget 2014-15**

Department: **Harbor Transit Multi-Modal  
Transportation System**

Activity: **Transportation Services**

Line Item Listing: **Tab 6, Pages 83-88**

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The Harbor Transit Multi-Modal Transportation System is an intergovernmental agency created to provide public transportation services to the City of Grand Haven and the surrounding communities.

- Grand Haven Charter Township
- City of Ferrysburg
- Village of Spring Lake

### **Services Provided**

The general public utilizes Harbor Transit services for work, medical and quality of life appointments, shopping, schools, daycare, recreation, etc. Ridership includes all ages, economic, physical, mental and ethnic backgrounds. Approximately 47 percent of Harbor Transit riders are senior citizens, disabled or both. Harbor Transit is available, dependable, safe, on-time, low cost bus transportation.

The Grand Haven, Harbor Transit partners with the Federal Transit Administration (FTA) for federal operating and capital funds, and the Michigan Department of Transportation (MDOT) for operating and capital funds. Harbor Transit also partners with Spring Lake Township (for Oakcrest Manor, Heartwood Lodge, Lloyd's Bayou and Orchard Market) which also contributes local share operating funds and small capital projects.

As a separate intergovernmental entity, Harbor Transit's budget is adopted by the Harbor Transit Multi-Modal Transportation System Board of Directors and approved by all four governmental entities.

The City of Grand Haven is contracted to provide employees, management and financial services to Harbor Transit.

The Harbor Transit line item information is provided for public viewing. Questions related to Harbor Transit and its operations should be addressed to the Director of Transportation or the Grand Haven City Manager.

### **Staff**

- Transportation Director
- Operations Manager
- Customer Care and Compliance Manager
- Part-time Administrative Aide
- Part-time Customer Service/Marketing Representative

- Three full-time Dispatchers and three part-time Dispatchers
- Four full-time Drivers
- Twenty-six part-time Drivers
- One part-time Bus Restoration Specialist
- One full-time Mechanic (DPW)
- Up to Three (3) Seasonal Employees





**City of Grand Haven  
Budget 2014-15**

Department: **Grand Haven - Spring Lake  
Sewer Authority**

Activity: **Wastewater Treatment**

Line Item Listing: **Tab 6, Pages 107-118**

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**GRAND HAVEN-SPRING LAKE SEWER AUTHORITY**

The Grand Haven - Spring Lake Sewer Authority is an intergovernmental agency created to provide wastewater treatment services to the City of Grand Haven and surrounding communities:

- City of Grand Haven
- City of Ferrysburg
- Village of Spring Lake
- Spring Lake Township
- Grand Haven Charter Township

As a separate intergovernmental entity, the Sewer Authority budget is adopted by the Sewer Authority Board.

The City of Grand Haven is contracted to provide employees, management and financial services to the Sewer Authority. Significant employee turnover is anticipated in the coming fiscal year, and the City HR team will be working closely with the Sewer Authority to make the best decisions to continue excellent service level.

The Sewer Authority line item information is provided for public viewing. Questions related to the Sewer Authority and its operations should be addressed to the City Manager or the Wastewater Superintendent.

**Staff**

- 1 Superintendent
- 1 Environmental Compliance Supervisor
- 1 Operations Supervisor
- 6 Operator/Mechanics



**City of Grand Haven  
Budget 2014-15**

Department: **Northwest Ottawa Water System  
(Public Works)**

Activity: **Water Treatment**

Line Item Listing: **Tab 6, Pages 119-123**

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### **Department Customers**

- City of Grand Haven
- Grand Haven Charter Township
- Spring Lake Township
- Village of Spring Lake
- City of Ferrysburg
- Crockery Township
- Robinson Township

### **Services Provided**

The Northwest Ottawa Water Treatment Plant is operated and managed by the City of Grand Haven under contract for the Townships of Grand Haven and Spring Lake, the City of Ferrysburg and the Village of Spring Lake, which make up the Northwest Ottawa Water System (NOWS). The water treatment plant is approved to filter and pump 23.25 million gallons per day. The water treatment facility produces potable drinking water, which meets or exceeds all state and EPA requirements in quantities to provide industrial, commercial and domestic water needs including fire protection. The laboratory and staff are state certified for total coliform, e-coli and heterotrophic plate count analyses. Water treatment plant staff members are qualified to provide limited physical parameter testing for potable drinking water including testing for turbidity, chlorine, fluoride, hardness, alkalinity, calcium and pH.

### **Staff**

- 1 Water Facilities Manager
- 1 Water Treatment Plant Crew Leader
- 5 Water Treatment Plant Operator II

All operators are Michigan Department of Environmental Quality (MDEQ) state certified.

### **New Initiatives**

NOWS will be taking into consideration the repair and replacement of other existing equipment at both the Lake Pumping Station and the Water Treatment Plant. These long term capital improvements are scheduled for the fall, winter and spring of 2014 and 2015. 1) Low service

pump #4 repair project. 2) Replacement of the alum feed application system. 3) Painting the existing process pipes at the water plant. 4) Security enhancements at the lake pumping station. 5) SCADA license upgrade and computer equipment replacement.

NOWS also has future Federal and State regulated monitoring requirements, these include: The EPA’s assessment monitoring of the Unregulated Contaminant Monitoring Rule (UCMR 3), which will begin in 2014 and be completed in 2015. This monitoring will provide information to the EPA for 30 possible contaminants for regulation. The focus of the water analysis will be from the City of Grand Haven’s water distribution system. This fall a complete laboratory audit will be performed by the MDEQ in maintaining our certification status for microbiology. The Long-Term 2 Enhancement Surface Water Treatment Rule (LT2ESWTR) implementation and second round monitoring to control Cryptosporidium, will begin in October of 2016. The first round sampling and analysis completed in 2009, established no Cryptosporidium in our source water.

Staff continues to provide a successful comprehensive maintenance program to improve water production from both the South and North Intake system in Lake Michigan; this program also retains NOWS emergency interconnection water agreement with the City of Grand Rapids and Norton Shores water system.

A summary of water usage, actual and projected are presented in the table below.

**Water Usage**

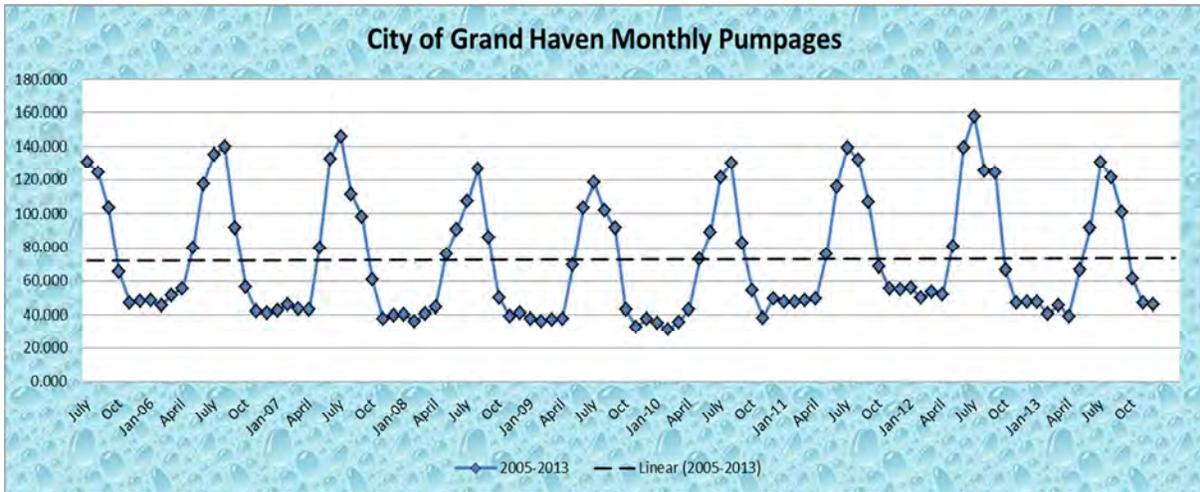
Fiscal Year	Actual or Projected	NOWS Total Pumpages	City of Grand Haven Usage
2008-2009	Actual	2,097,736,000 *	772,785,000
2009-2010	Actual	2,032,273,000 *	732,968,000
2010-2011	Actual	2,006,759,000	847,760,000
2011-2012	Actual	2,236,683,000	975,253,000**
2012-2013	Actual	2,300,761,000	883,241,000
2013-2014	Projected	2,495,000,000	890,000,000
2014-2015	Projected	2,355,000,000	865,000,000

\* Includes water purchased from Grand Rapids and Muskegon Hts.

\*\* Pumpage total does not include Northshore meter correction

The line chart is a monthly distribution to the City of Grand Haven showing that water usage has stayed relatively consistent from 2005 to 2013, with some slight increases in 2011 and 2012 due to changing weather patterns and the economy. NOWS is prepared for those changes and will continue to provide safe and reliable drinking water for the City of Grand Haven and all of the residents of Northwest Ottawa County.





Like many other services provided by the DPW, the availability of potable water is often taken for granted. It is interesting to think of the many activities in our daily lives that are dependent upon the continued delivery of clean water to our homes. A breakdown of the main categories of domestic water consumption is shown in the diagram below. A review of the diagram may provide insight to residents searching for ways to conserve water in their homes.



**Indoor Home Water Use**

## 2014-15 Adopted Budget - Line Item Worksheets

<u>Pages</u>	<u>Fund No.</u>	<u>Fund Name</u>
<u>City Funds</u>		
1-21	101	General Fund
22-27	202	Major Streets Fund
28-31	203	Local Streets Fund
39	256	2008 Infrastructure Bond Special Revenue Fund
40-41	275	Housing Fund
42	310	Assessment Bond Fund
43	351	GL Brownfield Debt Support Fund
47	356	2008 Infrastructure Bond Debt Fund
48	369	Building Authority Debt Service Fund
49-50	401	Public Improvement Fund
51	402	Fire Truck Replacement Fund
52	456	2008 Infrastructure Bond Construction Fund
53	469	Building Authority Fund
54	581	Airport Fund
55	582	Chinook Pier Rental Fund
60-62	590	City Sewer Fund
63-65	591	City Water Fund
66-67	594	Marina Fund
68	661	Motorpool Fund
69	677	Insurance Fund
70	679	Health Benefits Fund
71	711	Cemetery Trust Fund
72	731	Retirement Health Fund
<u>Component Unit Funds</u>		
34	251	Economic Development Fund
32-33	236	Main Street Downtown Development Authority
37	254	Downtown TIF Special Revenue Fund
45	353	Downtown TIF Debt Fund
76	404	Downtown TIF Construction Fund
35	252	Brownfield Redevelopment Authority
36	253	Brownfield TIF (Boat Storage) Special Revenue Fund
44	352	Brownfield TIF (Boat Storage) Debt Fund
38	255	Brownfield TIF (Grand Landing) Special Revenue Fund
46	355	Brownfield TIF (Grand Landing) Debt Fund
No Activity	455	Brownfield TIF (Grand Landing) Construction Fund
<u>Intergovernmental Funds (For Information Only)</u>		
56-59	588	Harbor Transit Fund
73-80	800	Grand Haven-Spring Lake Sewer Authority Fund
81-83	810	Northwest Ottawa Water Plant Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 041-Property Taxation Revenue							
101-041-402.00	Current Property Taxes	4,831,511	4,777,830	4,932,300	4,932,331	4,852,985	4,852,985
101-041-403.00	Current Property Tax-Harbor Transit						
101-041-403.01	Current Property Tax-Community Cer	391,648	386,930	397,125	397,129	393,020	393,020
101-041-404.00	Current Property Tax-Streets Progran	428,396	421,655	432,815	432,813	428,290	428,290
101-041-410.00	Personal Prop Tax-Delinquent	8,279	10,000	6,200	6,100	10,000	10,000
101-041-414.00	Jeopardy Assessment Taxes						
101-041-415.00	Tax Adjustments-MI Tax Tribunal	(56,182)	(5,000)	(30,000)	(29,592)	(5,000)	(5,000)
101-041-445.00	Penalty & Interest on Taxes	55,104		56,680	56,683	3,000	3,000
101-041-447.00	Property Tax 1% Admin Fee	227,381	220,000	230,500	230,546	225,000	225,000
NET OF REVENUES/APPROPRIATIONS - 041-Property T		5,886,137	5,811,415	6,025,620	6,026,010	5,907,295	5,907,295
Dept 042-Payments In Lieu of Taxes							
101-042-450.00	Payments In Lieu of Taxes	1,978,830	2,000,000	2,000,000	1,549,417	2,100,000	2,100,000
101-042-450.10	Village Green Trailer Tax	2,298	2,300	2,300	2,107	2,300	2,300
NET OF REVENUES/APPROPRIATIONS - 042-Payments		1,981,128	2,002,300	2,002,300	1,551,524	2,102,300	2,102,300
Dept 043-Licenses Permits Franchises							
101-043-452.00	Cable TV Franchise Fees	168,112	150,000	165,000	162,466	170,000	170,000
101-043-454.00	Rental Housing Licenses	57,195	53,000	52,000	52,755	58,000	58,000
101-043-477.00	Building Permits	241,312	200,000	260,000	275,259	220,000	220,000
101-043-478.00	Miscellaneous Permits & Fees	5,370	2,000	5,500	5,369	3,000	3,000
101-043-478.10	Planning Permits & Fees	6,495	4,200	12,000	12,875	5,000	5,000
101-043-478.11	Development Plan Escrow Fees		1,500			1,500	1,500
101-043-479.00	Dog Licenses				85		
101-043-480.00	IFT Application Fees	1,000	1,000	1,000	1,400	1,000	1,000
101-043-481.00	License Agreement Fees						
NET OF REVENUES/APPROPRIATIONS - 043-Licenses f		479,484	411,700	495,500	510,209	458,500	458,500
Dept 044-Grants							
101-044-509.00	Federal Grants						
101-044-509.09	Federal Grant-Capital	524,254		34,450	34,447		
101-044-543.00	State Grants						
101-044-543.02	State Grant - Police Training Act 302	5,639	7,200	7,200	3,054	7,200	7,200
101-044-543.15	State Grant-Capital	121,932		10,140	27,636		
NET OF REVENUES/APPROPRIATIONS - 044-Grants		651,825	7,200	51,790	65,137	7,200	7,200
Dept 045-State Shared Revenue							
101-045-574.01	State Shared Rev - Sales Tax	887,011	908,565	920,000	604,514	917,600	942,000
101-045-574.05	State Shared Rev - Liquor Licenses	39,065	13,780	13,780	1,375		
NET OF REVENUES/APPROPRIATIONS - 045-State Sha		926,076	922,345	933,780	605,889	917,600	942,000
Dept 046-Fines							
101-046-601.00	Police Court Costs & Fines	64,536	120,000	80,000	74,793	80,000	80,000
101-046-601.01	False Alarm Fees & Fines						
101-046-603.00	Parking Fines	27,845	32,000	34,000	36,051	32,000	32,000

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 046-Fines							
101-046-604.00	Parking Permits	4,355	5,000	8,000	8,190	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 046-Fines		96,736	157,000	122,000	119,034	117,000	117,000
Dept 047-Administrative Fees							
101-047-608.02	Admin Fee - Major Streets	133,290	92,010	92,010	92,010	57,090	57,090
101-047-608.03	Admin Fee - Local Streets	37,720	34,785	34,785	34,785	37,570	37,570
101-047-608.04	Admin Fee - MSDDA	12,395	9,595	9,595	9,595	13,160	13,160
101-047-608.30	Admin Fee - Airport	6,635	5,095	5,095	5,095	7,110	7,110
101-047-608.31	Admin Fee - HTMMTS	122,763	138,205	138,205	137,358	130,955	130,955
101-047-608.32	Admin Fee - City Sewer	95,680	137,710	137,710	137,710	98,720	98,720
101-047-608.33	Admin Fee - City Water	103,865	81,580	81,580	81,580	83,050	83,050
101-047-608.34	Admin Fee - Marina	14,065	10,620	10,620	10,620	12,120	12,120
101-047-608.35	Admin Fee - Sewer Authority	73,570	75,780	75,780	75,780	78,054	78,054
101-047-608.36	Admin Fee - NOWS	89,935	85,565	85,565	85,565	97,565	97,565
101-047-608.37	Admin Fee - BLP	21,516	19,915	19,915	18,386	21,950	21,950
101-047-608.38	Admin Fee - OCCDA 911	91,259	95,000	94,315	94,315	99,700	99,700
NET OF REVENUES/APPROPRIATIONS - 047-Administrative		802,693	785,860	785,175	782,799	737,044	737,044
Dept 048-Contracted Services							
101-048-626.01	Cemetery Contractual Services	6,203	7,300	7,300	7,051	7,300	7,300
101-048-627.00	Copy & Printing Services	4,610	5,100	5,100	4,823	5,100	5,100
NET OF REVENUES/APPROPRIATIONS - 048-Contracted		10,813	12,400	12,400	11,874	12,400	12,400
Dept 049-Cemetery & Services							
101-049-628.00	Grave Openings - Resident	42,213	33,800	43,000	45,175	40,000	40,000
101-049-628.10	Grave Openings - Non-Resident	48,139	31,500	43,000	42,734	40,000	40,000
101-049-631.00	Cemetery Lot Sales	25,110	23,800	33,000	33,882	35,000	35,000
101-049-631.02	Cemetery Deed Transfer Fees	2,400	2,000	2,000	2,084	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 049-Cemetery		117,862	91,100	121,000	123,875	117,000	117,000
Dept 051-Miscellaneous Services							
101-051-629.00	Miscellaneous Services	866	1,500	250	230	250	250
101-051-632.00	Commodities for Resale	1,278	2,000	1,800	1,860	1,500	1,500
101-051-633.00	Police Contractual Services	24					
101-051-633.01	Sex Offender Registry revenue		1,000	350	350	600	600
101-051-633.02	Vehicle Processing Fees	6,425	10,000	10,000	10,040	8,500	8,500
101-051-633.03	Fingerprinting Fee	665	150	300	240	200	200
101-051-633.04	Notary - Gun license - Etc	740	500	300	300	300	300
101-051-633.05	Breath Tests - Preliminary	824	700	500	415	500	500
101-051-633.06	CD Photo Copy Fee		50	100	50	100	100
101-051-633.07	Private Traffic Control	75	200				
101-051-633.08	Temp Liquor Permit	1,385	1,300	1,300	1,220	1,300	1,300
101-051-633.09	CRASH Crime Scene Docs		150				
101-051-634.00	Park Rental Fees	4,660	2,500	3,500	3,015	3,500	3,500
101-051-634.01	Park Application Fees	1,325	2,000	1,000	250	1,500	1,500

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 051-Miscellaneous Services							
101-051-634.02	Mulligan Lodge Rental	7,215	3,300	6,500	7,831	4,000	4,000
101-051-635.00	Parking Kiosk Revenue	5,553	4,000	6,600	6,636	6,000	6,000
101-051-649.00	Community Center Building Rental	220,038	190,000	210,000	187,880	210,000	210,000
101-051-649.40	Comm Center Artwork Commissions						
101-051-649.70	Waterfront Stadium Admissions	4,501	6,000	4,500	4,380	4,500	4,500
101-051-649.71	Mini Golf Revenue	26,359	30,000	29,000	26,990	25,000	25,000
NET OF REVENUES/APPROPRIATIONS - 051-Miscellaneous		281,933	255,350	276,000	251,687	267,750	267,750
Dept 052-Interest & Dividends							
101-052-665.00	Interest & Dividends	82,574	35,000	95,000	69,976	60,000	60,000
101-052-665.09	Interest - Flex Plan	1	10	10			
101-052-665.40	Interest - Cemetery Lot Sale						
NET OF REVENUES/APPROPRIATIONS - 052-Interest &		82,575	35,010	95,010	69,976	60,000	60,000
Dept 053-Rent							
101-053-667.00	Rent of City Property	110,401	90,000	130,000	150,284	96,350	96,350
101-053-667.10	Rent - Phone Booths						
NET OF REVENUES/APPROPRIATIONS - 053-Rent		110,401	90,000	130,000	150,284	96,350	96,350
Dept 054-Sale of Fixed Assets							
101-054-673.00	Sale of Fixed Assets						
NET OF REVENUES/APPROPRIATIONS - 054-Sale of Fixed Assets							
Dept 055-Donations							
101-055-675.00	Donations	6,010		8,200	8,178	8,000	8,000
101-055-675.30	Donations - Housing Needs						
101-055-675.40	Donations - Musical Fountain	1,762	1,000	1,700	1,517	1,700	1,700
101-055-675.50	Donations - DARE- United Way	15,511	20,000	21,000	15,597	20,000	20,000
101-055-675.55	Donations - K-9 Raffle & Fund Raising				230		
101-055-675.56	Donations - Prevention						
101-055-675.58	Donations - Jr Police Academy						
NET OF REVENUES/APPROPRIATIONS - 055-Donations		23,283	21,000	30,900	25,522	29,700	29,700
Dept 056-Refunds Rebates Reimbursements							
101-056-672.10	Spec Assess - Snowmelt	26,771	15,000	26,000		26,000	26,000
101-056-672.11	Special Assessment Single Lots	15,844					
101-056-676.00	Reimbursements	50,603		90,000	118,390		
101-056-676.05	Reimbursements - Downtown Trash	44,873	30,000	50,400	50,418	44,900	44,900
101-056-676.06	Reimb - Walkable GH Revenue						
101-056-676.10	Reimbursement - Substance Abuse						
101-056-676.30	Reimbursement - Elections	1,168	2,000	2,000	1,407	2,000	2,000
101-056-676.42	Reimbursement - Outside Police Training						
101-056-676.43	Internet Crash Report Reimbursement	1,242	1,200	1,800	1,614	1,200	1,200
101-056-676.60	Reimbursement - DARE- Schools						
101-056-676.80	Reimbursement - Sidewalks & Driveways						

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 056-Refunds Rebates Reimbursements							
101-056-677.00	Reimbursement - Drug Forfeiture	736					
101-056-688.00	Cash Over & Short	775			(646)		
101-056-689.00	Refunds Rebates Miscellaneous	93,269	30,000	96,300	99,540	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - 056-Refunds F		235,281	78,200	266,500	270,723	104,100	104,100
Dept 057-Transfers In							
101-057-699.10	Contrib from Housing Fund	57,167	68,500	84,800	84,800	91,695	91,695
101-057-699.20	Contrib from Pub Improvement Fund						
101-057-699.52	Contrib from Cemetery Trust	4,446	7,000	5,500		6,000	6,000
101-057-699.68	Contrib from 256 Infrastructure SR Fu						
NET OF REVENUES/APPROPRIATIONS - 057-Transfers		61,613	75,500	90,300	84,800	97,695	97,695
Dept 101-City Council							
101-101-703.00	Salaries & Wages - Parttime	14,400	14,400	14,400	11,085	14,400	14,400
101-101-710.00	Life Insurance	120				120	120
101-101-714.00	Worker Comp Insurance	29	60	60	21	30	30
101-101-715.00	Unemployment Comp Insurance	73			73	75	75
101-101-717.00	Social Security - Employer	1,102	1,105	1,105	848	1,105	1,105
101-101-730.00	Professional / Contractual	35,663	34,000	26,000	22,108	32,000	32,000
101-101-730.30	Boards & Commissions	10,012	7,800	10,000	7,614	10,000	10,000
101-101-750.00	Oper Materials & Supplies	2,329	4,000	4,000	1,486	3,000	3,000
101-101-750.03	Special Event Requests	25,241	34,900	32,900	24,303	32,900	32,900
101-101-780.00	Advertising & Public Relations	2,149	2,200	2,200		2,200	2,200
101-101-785.00	Memberships & Dues	11,689	18,900	18,900	15,104	17,000	17,000
101-101-785.01	Chamber of Commerce Dues	12	3,400	3,400		3,500	3,500
101-101-790.00	Printing & Publishing	687	1,000	2,730	2,739	1,000	1,000
101-101-790.02	Printing - Community Calendar	7,864	10,000	8,000	7,951	10,000	10,000
101-101-811.00	Telephone	617	900	1,300	1,161	1,000	1,000
101-101-820.00	Postage	275	800	5,000	4,884	800	800
101-101-860.00	Transportation & Lodging	3,735	5,000	5,000	2,112	5,000	5,000
101-101-870.00	Professional Development	2,340	3,000	3,000	733	3,000	3,000
101-101-900.00	Copying		300				
NET OF REVENUES/APPROPRIATIONS - 101-City Coun		(118,337)	(141,765)	(137,995)	(102,222)	(137,130)	(137,130)
Dept 172-City Manager							
101-172-702.00	Salaries & Wages - Fulltime	208,611	214,420	234,000	229,264	221,150	221,150
101-172-703.00	Salaries & Wages - Parttime		1,500			5,000	5,000
101-172-704.00	Overtime	47		50	48	335	335
101-172-707.00	Sick Pay	14,103	3,620	9,000	4,812	4,015	4,030
101-172-710.00	Life Insurance	524	565	565	529	545	545
101-172-711.00	Health Benefits - Blue Cross	15,528	19,120	19,120	17,500	21,465	21,465
101-172-711.01	Optical Reimbursement	450	450	450	150	450	450
101-172-711.03	Health Care Savings Plan	1,599	1,715	1,715	1,668	1,790	1,795
101-172-713.00	Long Term Disability Insurance	796	780	780	744	815	815
101-172-713.01	Short Term Disability Insurance	183	290	290	564	875	880

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 172-City Manager							
101-172-714.00	Worker Comp Insurance	845	890	1,100	909	970	975
101-172-715.00	Unemployment Comp Insurance	362	715	400	180	605	605
101-172-716.00	MERS Retirement - Employer	15,583	17,140	22,000	20,161	23,090	23,185
101-172-716.01	401(a) Retirement - Employer	4,070	4,365	4,700	4,553	4,510	4,530
101-172-717.00	Social Security - Employer	15,518	16,990	16,990	16,155	17,635	17,700
101-172-718.00	Retirement Health Insurance	6,267	6,440	6,440	6,311	6,625	6,650
101-172-730.00	Professional / Contractual	4,037	5,000	3,000	2,242	3,000	3,000
101-172-745.00	Periodicals & Subscrip	291	500	1,040	1,035	500	500
101-172-750.00	Oper Materials & Supplies	5,068	4,500	4,500	4,766	3,500	3,500
101-172-785.00	Memberships & Dues	3,463	4,500	4,000	3,468	4,000	4,000
101-172-790.00	Printing & Publishing	429	750	900	889	500	500
101-172-811.00	Telephone	1,694	1,300	2,100	1,961	2,100	2,100
101-172-820.00	Postage	1,858	1,500	1,500	804	1,500	1,500
101-172-860.00	Transportation & Lodging	2,611	1,500	2,500	1,514	1,500	1,500
101-172-870.00	Professional Development	2,206	3,500	3,500	2,683	3,500	3,500
101-172-900.00	Copying	39	100	50	2	100	100
101-172-920.00	Motorpool Charges	3,250	3,250	3,250	3,250	3,250	3,250
101-172-920.50	Auto Allowance						
NET OF REVENUES/APPROPRIATIONS - 172-City Mana		(309,432)	(315,400)	(343,940)	(326,162)	(333,325)	(333,560)
Dept 175-Planning & Community Development							
101-175-702.00	Salaries & Wages - Fulltime	48,720	59,560	61,350	56,275	60,840	61,080
101-175-703.00	Salaries & Wages - Parttime						
101-175-704.00	Overtime		1,175	1,175		1,640	1,650
101-175-710.00	Life Insurance	109	165	165	139	150	150
101-175-711.00	Health Benefits - Blue Cross	6,326	12,770	13,500	12,889	14,755	14,755
101-175-711.01	Optical Reimbursement		150	150		150	150
101-175-711.03	HEALTH CARE SAVINGS PLAN	369	1,545	1,545	1,393	1,585	1,595
101-175-713.00	Long Term Disability Insurance	175	220	220	37	225	225
101-175-713.01	Short Term Disability Insurance	11	240	550	503	240	240
101-175-714.00	Worker Comp Insurance	475	240	525	520	260	260
101-175-715.00	Unemployment Comp Insurance	276	210	210	60	171	175
101-175-716.00	MERS Retirement - Employer	3,621	4,700	5,500	4,963	6,290	6,315
101-175-716.01	401(a) Retirement - Employer	769	1,200	800	197	1,230	1,235
101-175-717.00	Social Security - Employer	3,624	4,575	4,575	4,049	4,700	4,720
101-175-718.00	Retirement Health Insurance	1,457	335	450	394	345	345
101-175-730.00	Professional / Contractual	53,575	30,000	31,001	17,244	15,000	15,000
101-175-730.23	Developer Plan Escrow Costs		1,500	1,500		1,500	1,500
101-175-745.00	Periodicals & Subscrip	305	250	250	211	250	250
101-175-750.00	Oper Materials & Supplies	2,635	1,500	1,500	729	1,500	1,500
101-175-785.00	Memberships & Dues	1,245	1,000	1,800	1,705	1,000	1,000
101-175-790.00	Printing & Publishing	2,258	1,500	2,500	2,144	1,500	1,500
101-175-811.00	Telephone	1,447	1,200	1,200	1,116	1,200	1,200
101-175-820.00	Postage	1,279	1,000	1,400	954	1,000	1,000
101-175-860.00	Transportation & Lodging	119	500	800	670	500	500

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 175-Planning & Community Development							
101-175-870.00	Professional Development		1,000	1,000	475	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 175-Planning & Community Development		(128,795)	(126,535)	(133,666)	(106,667)	(117,031)	(117,345)
Dept 191-City Clerk - Elections							
101-191-703.00	Salaries & Wages - Parttime	8,046	13,000	9,000	4,452	13,000	13,000
101-191-714.00	Worker Comp Insurance	33	70	70	18	40	40
101-191-717.00	Social Security - Employer						
101-191-730.00	Professional / Contractual	2,403	4,750	4,750	1,979	4,980	4,980
101-191-750.00	Oper Materials & Supplies	1,846	2,500	2,500	1,683	2,500	2,500
101-191-790.00	Printing & Publishing	1,357	4,800	4,800	1,216	4,800	4,800
101-191-820.00	Postage	1,359	2,000	2,000	1,389	1,900	1,900
101-191-860.00	Transportation & Lodging	561	300	300	295	400	400
NET OF REVENUES/APPROPRIATIONS - 191-City Clerk		(15,605)	(27,420)	(23,420)	(11,032)	(27,620)	(27,620)
Dept 201-Finance & Treasury							
101-201-702.00	Salaries & Wages - Fulltime	400,790	403,680	418,000	401,340	428,415	429,815
101-201-703.00	Salaries & Wages - Parttime		19,380				
101-201-704.00	Overtime	718	2,500	1,000	523	2,000	2,000
101-201-707.00	Sick Pay	9,560	9,135	13,000	8,519	19,165	19,230
101-201-710.00	Life Insurance	916	960	1,100	926	1,020	1,025
101-201-711.00	Health Benefits - Blue Cross	68,934	85,685	80,000	74,996	89,905	89,905
101-201-711.01	Optical Reimbursement	1,318	1,200	1,200	721	1,200	1,200
101-201-711.03	Health Care Savings Plan	2,094	2,000	3,500	2,937	4,405	4,420
101-201-713.00	Long Term Disability Insurance	1,462	1,550	1,550	1,363	1,545	1,550
101-201-713.01	Short Term Disability Insurance	225	340	1,200	1,064	405	410
101-201-714.00	Worker Comp Insurance	1,619	1,620	2,000	1,718	1,875	1,880
101-201-715.00	Unemployment Comp Insurance	1,629	1,865	1,700	482	1,710	1,710
101-201-716.00	MERS Retirement - Employer	30,290	33,830	38,500	35,783	46,205	46,355
101-201-716.01	401(a) Retirement - Employer	7,316	8,610	8,610	7,678	9,025	9,055
101-201-717.00	Social Security - Employer	29,429	30,945	32,000	28,942	34,095	34,205
101-201-718.00	Retirement Health Insurance	12,989	14,400	14,400	12,171	13,820	13,865
101-201-730.00	Professional / Contractual	11,278	15,000	13,000	11,490	15,000	15,000
101-201-733.00	Auditing Services	33,790	40,000	34,000	30,000	40,000	40,000
101-201-733.01	Escheats Payments to State of MI						
101-201-735.00	Information Technology Admin Servic						
101-201-745.00	Periodicals & Subscrip	737	1,200	1,200	786	1,200	1,200
101-201-750.00	Oper Materials & Supplies	14,780	12,000	12,000	6,816	12,000	12,000
101-201-785.00	Memberships & Dues	1,422	2,000	2,000	1,755	2,000	2,000
101-201-790.00	Printing & Publishing	2,587	3,500	3,500	1,081	3,500	3,500
101-201-811.00	Telephone	416	500	500	346	500	500
101-201-820.00	Postage	14,592	7,000	7,000	6,830	7,000	7,000
101-201-860.00	Transportation & Lodging	1,018	5,000	5,000	2,250	5,000	5,000
101-201-870.00	Professional Development	18,555	12,000	18,000	11,638	18,000	18,000
101-201-885.00	Write Offs - Bad Debts	(5,804)	20,000	20,000		20,000	20,000
101-201-900.00	Copying						

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 201-Finance & Treasury								
101-201-952.00	Construction	649,458		8,200	8,178			
101-201-981.00	Interest Expense	13,712	21,180					
NET OF REVENUES/APPROPRIATIONS - 201-Finance &		(1,325,830)	(757,080)	(742,160)	(660,333)	(778,990)	(780,825)	
Dept 209-Finance - Assessing								
101-209-702.00	Salaries & Wages - Fulltime	1,009	5,000	500		5,000	5,000	
101-209-703.00	Salaries & Wages - Parttime	825		1,000	788			
101-209-710.00	Life Insurance							
101-209-711.00	Health Benefits - Blue Cross	281						
101-209-711.03	Health Care Savings Plan	30						
101-209-713.00	Long Term Disability Insurance	1						
101-209-713.01	Short Term Disability Insurance	1						
101-209-714.00	Worker Comp Insurance	6			3			
101-209-715.00	Unemployment Comp Insurance	17						
101-209-716.00	MERS Retirement - Employer	76						
101-209-716.01	401(a) Retirement - Employer	5						
101-209-717.00	Social Security - Employer	83			60			
101-209-730.00	Professional / Contractual	136,089	130,000	140,000	127,757	140,000	140,000	
101-209-750.00	Oper Materials & Supplies	1,150	2,500	2,500	1,509	2,500	2,500	
101-209-785.00	Memberships & Dues	260	700	700	435	700	700	
101-209-790.00	Printing & Publishing	1,253	1,200	1,200	623	1,300	1,300	
101-209-820.00	Postage	2,395	3,400	3,400	2,550	3,400	3,400	
101-209-860.00	Transportation & Lodging	1,734	2,400	2,400	45	2,400	2,400	
101-209-870.00	Professional Development	409	1,000	1,000	25	1,000	1,000	
NET OF REVENUES/APPROPRIATIONS - 209-Finance -		(145,624)	(146,200)	(152,700)	(133,795)	(156,300)	(156,300)	
Dept 210-Legal Services								
101-210-731.00	LEGAL FEES	69,324	50,000	50,000	29,113	50,000	50,000	
101-210-731.20	Legal Fees - Labor	14,955	20,000	5,000	3,297	10,000	10,000	
101-210-731.30	Legal Fees - Prosecution	29,118	30,000	30,000	22,150	30,000	30,000	
101-210-731.40	Legal Fees - Environmental							
NET OF REVENUES/APPROPRIATIONS - 210-Legal Ser		(113,397)	(100,000)	(85,000)	(54,560)	(90,000)	(90,000)	
Dept 228-Information Technology Services								
101-228-702.00	Salaries & Wages - Fulltime	46,009	47,070	47,070	45,300	47,865	48,055	
101-228-703.00	Salaries & Wages - Parttime							
101-228-704.00	Overtime							
101-228-710.00	Life Insurance	62	65	65	58	115	115	
101-228-711.00	Health Benefits - Blue Cross	4,010	4,400	4,400	4,377	4,995	4,995	
101-228-711.01	Optical Reimbursement		150	150		150	150	
101-228-711.03	Health Care Savings Plan	1,380	1,415	1,415	1,359	1,440	1,445	
101-228-713.00	Long Term Disability Insurance	173	175	175	169	175	175	
101-228-713.01	Short Term Disability Insurance	165	250	500	515	190	190	
101-228-714.00	Worker Comp Insurance	189	190	190	190	202	205	
101-228-715.00	Unemployment Comp Insurance	192	207	207	60	175	175	

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 228-Information Technology Services							
101-228-716.00	MERS Retirement - Employer	3,460	3,700	4,300	3,996	4,925	4,945
101-228-716.01	401(a) Retirement - Employer	920	945	945	906	965	965
101-228-717.00	Social Security - Employer	3,432	3,600	3,600	3,340	3,680	3,695
101-228-730.00	Professional / Contractual	515		60,000	57,232		
101-228-735.00	Information Technology Admin Servic	61,689	65,000	65,000	58,328	65,000	65,000
101-228-750.00	Oper Materials & Supplies	776	1,500	750	220	750	750
101-228-785.00	Memberships & Dues						
101-228-790.00	Printing & Publishing						
101-228-811.00	Telephone	600	1,000	600	320	500	500
101-228-820.00	Postage		100		1	100	100
101-228-860.00	Transportation & Lodging	44	500	250	60	250	250
101-228-870.00	Professional Development	1,205	1,500				
NET OF REVENUES/APPROPRIATIONS - 228-Info		(124,821)	(131,767)	(189,617)	(176,431)	(131,477)	(131,710)
Dept 260-City Clerk							
101-260-702.00	Salaries & Wages - Fulltime	125,699	133,115	133,115	127,613	138,150	138,690
101-260-703.00	Salaries & Wages - Parttime						
101-260-704.00	Overtime	1,306	2,195			1,090	1,095
101-260-707.00	Sick Pay	2,415	2,600	5,000	2,617	2,650	2,660
101-260-710.00	Life Insurance	285	300	300	288	295	300
101-260-711.00	Health Benefits - Blue Cross	16,635	32,240	32,240	28,174	33,835	33,835
101-260-711.01	Optical Reimbursement	122	150	450	260	450	450
101-260-711.03	Health Care Savings Plan	981	1,050	1,100	1,004	2,440	2,450
101-260-713.00	Long Term Disability Insurance	488	505	505	353	500	500
101-260-713.01	Short Term Disability Insurance	16	395	395	364	140	145
101-260-714.00	Worker Comp Insurance	531	555	555	546	600	600
101-260-715.00	Unemployment Comp Insurance	591	600	600	217	513	515
101-260-716.00	MERS Retirement - Employer	9,732	10,830	10,830	11,445	14,530	14,590
101-260-716.01	401(a) Retirement - Employer	2,450	2,760	2,760	2,276	2,840	2,850
101-260-717.00	Social Security - Employer	9,604	10,545	10,545	9,282	10,855	10,900
101-260-718.00	Retirement Health Insurance	3,869	4,075	4,075	3,853	4,205	4,220
101-260-730.00	Professional / Contractual	1,177	4,000	4,000	2,426	4,000	4,000
101-260-750.00	Oper Materials & Supplies	3,752	4,000	4,000	1,795	4,000	4,000
101-260-785.00	Memberships & Dues	303	600	600	325	400	400
101-260-790.00	Printing & Publishing	4,850	8,900	5,000	4,070	8,000	8,000
101-260-791.00	Ordinance Codification	2,957	3,000	3,000	1,021	3,000	3,000
101-260-811.00	Telephone	381	400	400	101	400	400
101-260-820.00	Postage	733	2,000	2,000	427	1,500	1,500
101-260-860.00	Transportation & Lodging	1,008	3,000	1,000	32	3,000	3,000
101-260-870.00	Professional Development	449	2,000	500	30	2,000	2,000
101-260-900.00	Copying	69	50	50			
NET OF REVENUES/APPROPRIATIONS - 260-City Clerk		(190,403)	(229,865)	(223,020)	(198,519)	(239,393)	(240,100)
Dept 270-Human Resources							
101-270-702.00	Salaries & Wages - Fulltime	73,482	66,840	69,700	66,490	70,355	70,630

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 270-Human Resources							
101-270-703.00	Salaries & Wages - Parttime						
101-270-704.00	Overtime						
101-270-707.00	Sick Pay					340	340
101-270-710.00	Life Insurance	204	195	195	192	170	170
101-270-711.00	Health Benefits - Blue Cross	12,955	13,205	14,000	13,130	14,975	14,975
101-270-711.01	Optical Reimbursement	300	150	150	150	150	150
101-270-711.03	Health Care Savings Plan	1,899	2,005	2,005	1,995	2,115	2,120
101-270-713.00	Long Term Disability Insurance	304	235	235	239	255	255
101-270-713.01	Short Term Disability Insurance	223	335	750	746	275	275
101-270-714.00	Worker Comp Insurance	300	270	300	280	300	300
101-270-715.00	Unemployment Comp Insurance	384	210	210	60	175	175
101-270-716.00	MERS Retirement - Employer	5,526	5,255	6,200	5,864	7,240	7,270
101-270-716.01	401(a) Retirement - Employer	1,464	1,340	1,400	1,330	1,415	1,420
101-270-717.00	Social Security - Employer	5,359	5,115	5,115	4,829	5,410	5,430
101-270-718.00	Retirement Health Insurance						
101-270-730.00	Professional / Contractual	11,076	12,000	2,000	860	7,000	7,000
101-270-745.00	Periodicals & Subscrip	559	600	700	593	600	600
101-270-750.00	Oper Materials & Supplies	1,065	2,000	2,000	444	2,000	2,000
101-270-770.00	Employee Activities	19,896	25,000	25,000	21,564	25,000	25,000
101-270-775.00	Education Assistance Program						
101-270-785.00	Memberships & Dues	95	200	200	95	200	200
101-270-790.00	Printing & Publishing	4,726	3,500	9,000	5,687	3,500	3,500
101-270-811.00	Telephone						
101-270-820.00	Postage		750	750		750	750
101-270-860.00	Transportation & Lodging	782	750	750	474	750	750
101-270-870.00	Professional Development	329	1,000	1,000	235	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 270-Human Resources		(140,928)	(140,955)	(141,660)	(125,257)	(143,975)	(144,310)
Dept 276-DPW-Cemetery							
101-276-702.00	Salaries & Wages - Fulltime	101,563	127,000	100,000	86,677	138,050	138,075
101-276-703.00	Salaries & Wages - Parttime	37,754	35,000	35,000	30,348	27,645	27,680
101-276-704.00	Overtime	1,138	3,000	2,000	1,860	3,000	3,000
101-276-707.00	Sick Pay	1,155	1,970	3,200	2,099	100	100
101-276-710.00	Life Insurance	167	200	200	139	370	370
101-276-711.00	Health Benefits - Blue Cross	12,527	25,000	15,000	14,504	43,265	16,000
101-276-711.01	Optical Reimbursement		465	465			
101-276-711.03	Health Care Savings Plan	1,332		1,500	1,320	1,600	1,600
101-276-713.00	Long Term Disability Insurance	333	500	500	279	555	555
101-276-713.01	Short Term Disability Insurance	67		240	214	595	595
101-276-714.00	Worker Comp Insurance	3,711	4,185	3,900	3,475	3,230	3,230
101-276-715.00	Unemployment Comp Insurance	924	935	600	442	770	770
101-276-716.00	MERS Retirement - Employer	8,300	11,725	9,100	8,617	16,315	16,320
101-276-716.01	401(a) Retirement - Employer	377	130	390	368	260	260
101-276-717.00	Social Security - Employer	10,748	13,200	10,200	9,082	13,850	13,855
101-276-718.00	Retirement Health Insurance	2,417	5,800	2,900	1,898	6,135	6,135

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 276-DPW-Cemetery							
101-276-719.00	Clothing Allowance	600	400	400	373	400	400
101-276-730.00	Professional / Contractual	11,791	20,900	20,900	5,415	20,900	20,900
101-276-750.00	Oper Materials & Supplies	16,718	12,500	14,200	12,977	14,000	14,000
101-276-755.00	Custodial Supplies	849	600	850	611	600	600
101-276-811.00	Telephone	570	600	500	435	600	600
101-276-812.00	Gas Heating	3,413	4,600	4,300	3,797	4,700	4,700
101-276-813.00	Electricity	4,772	5,300	4,800	4,440	5,300	5,300
101-276-814.00	Water & Sewer Charges	1,823	22,000	52,100	30,677	22,000	22,000
101-276-820.00	Postage	30		50	20	50	50
101-276-860.00	Transportation & Lodging						
101-276-870.00	Professional Development						
101-276-900.00	Copying	12					
101-276-920.00	Motorpool Charges	51,215	33,800	46,700	45,325	45,000	45,000
101-276-920.50	Auto Allowance						
NET OF REVENUES/APPROPRIATIONS - 276-DPW-Cen		(274,306)	(329,810)	(329,995)	(265,392)	(369,290)	(342,095)
Dept 305-PSAF - Administration							
101-305-702.00	Salaries & Wages - Fulltime	331,274	338,800	343,000	320,671	344,000	344,000
101-305-703.00	Salaries & Wages - Parttime	66,109	60,000	72,000	67,491	60,000	60,000
101-305-704.00	Overtime	2,347	5,000	6,000	3,790	7,450	7,450
101-305-706.00	Holiday Pay	9,000	9,000	9,800	9,924	9,000	9,000
101-305-707.00	Sick Pay	2,224	2,320	46,000	10,620	5,060	5,065
101-305-709.00	Merit Awards	900	1,400	1,400	550	1,200	1,200
101-305-710.00	Life Insurance	730	730	730	647	750	750
101-305-711.00	Health Benefits - Blue Cross	63,362	70,484	67,500	55,275	62,025	62,025
101-305-711.01	Optical Reimbursement	574	600	600	428	600	600
101-305-711.03	Health Care Savings Plan	4,584	4,572	7,600	7,637	3,615	3,630
101-305-713.00	Long Term Disability Insurance	1,078	1,219	1,219	1,095	1,305	1,305
101-305-713.01	Short Term Disability Insurance	518	777	1,400	1,280	470	470
101-305-714.00	Worker Comp Insurance	8,362	10,719	10,719	8,450	9,850	9,875
101-305-715.00	Unemployment Comp Insurance	1,720	1,531	1,531	844	1,760	1,760
101-305-716.00	MERS Retirement - Employer	24,519	34,223	34,223	30,379	39,075	39,150
101-305-716.01	401(a) Retirement - Employer	6,797	6,863	6,863	6,228	6,405	6,415
101-305-717.00	Social Security - Employer	21,404	18,118	24,500	21,243	21,445	21,515
101-305-718.00	Retirement Health Insurance	7,607	7,920	9,000	8,187	8,310	8,315
101-305-719.00	Clothing Allowance	1,730	1,600	3,000	2,862	5,400	5,400
101-305-719.50	Cleaning Allowance	281	800	800	273	1,550	1,550
101-305-730.00	Professional / Contractual	27,897	28,000	28,000	20,196	28,000	28,000
101-305-733.02	RSVP & PSAF Reserves Costs	914	1,600	1,600	741	1,500	1,500
101-305-740.00	Office Supplies	3,357	6,000	7,500	5,647	6,000	6,000
101-305-745.00	Periodicals & Subscrip		500	500		500	500
101-305-750.00	Oper Materials & Supplies	11,699	11,000	11,000	8,690	11,000	11,000
101-305-785.00	Memberships & Dues	2,423	1,500	1,500	745	1,500	1,500
101-305-790.00	Printing & Publishing	5,704	7,000	8,000	7,978	8,000	8,000
101-305-811.00	Telephone	4,799	5,600	7,000	7,557	5,600	5,600

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 305-PSAF - Administration							
101-305-813.00	Electricity	545	500	500	505	500	500
101-305-820.00	Postage	1,665	1,600	1,600	1,225	1,600	1,600
101-305-860.00	Transportation & Lodging	587	1,000	1,000	461	1,000	1,000
101-305-870.00	Professional Development	8,425	10,200	10,200	5,616	12,200	12,200
101-305-873.00	Police Training Act 302	5,769	7,200	7,200	4,837	7,200	7,200
101-305-874.00	Outside Training Setup	134					
101-305-875.00	Junior Police Academy Costs						
101-305-920.00	Motorpool Charges	51,072	53,000	53,000	51,072	58,300	58,300
101-305-925.00	Hydrant Rental	5,000	5,000	5,000	5,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 305-PSAF - Ac		(685,110)	(716,376)	(791,485)	(678,144)	(737,170)	(737,375)
Dept 311-PSAF - DARE							
101-311-702.00	Salaries & Wages - Fulltime	44,146	46,836	46,836	53,485	48,010	48,010
101-311-703.00	Salaries & Wages - Parttime						
101-311-704.00	Overtime						
101-311-706.00	Holiday Pay						
101-311-707.00	Sick Pay						
101-311-709.00	Merit Awards						
101-311-710.00	Life Insurance						
101-311-711.00	Health Benefits - Blue Cross				(540)		
101-311-711.03	Health Care Savings Plan						
101-311-713.00	Long Term Disability Insurance				(1)		
101-311-713.01	Short Term Disability Insurance						
101-311-714.00	Worker Comp Insurance				117		
101-311-715.00	Unemployment Comp Insurance						
101-311-716.00	MERS Retirement - Employer				487		
101-311-716.01	401(a) Retirement - Employer						
101-311-717.00	Social Security - Employer	675	772	950	907	740	740
101-311-718.00	Retirement Health Insurance				192		
101-311-719.00	Clothing Allowance						
101-311-719.50	Cleaning Allowance						
101-311-750.00	Oper Materials & Supplies	4,962	5,000	6,000	5,981	5,000	5,000
101-311-860.00	Transportation & Lodging						
101-311-870.00	Professional Development						
101-311-920.00	Motorpool Charges	4,114		4,250	4,114		
NET OF REVENUES/APPROPRIATIONS - 311-PSAF - D/		(53,897)	(52,608)	(58,036)	(64,742)	(53,750)	(53,750)
Dept 330-PSAF - Liquor Control Costs							
101-330-702.00	Salaries & Wages - Fulltime		10,000	10,000	10,000	10,000	10,000
101-330-703.00	Salaries & Wages - Parttime						
101-330-704.00	Overtime						
101-330-710.00	Life Insurance						
101-330-711.00	Health Benefits - Blue Cross						
101-330-711.01	Optical Reimbursement						
101-330-712.00	Dental Insurance						

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 330-PSAF - Liquor Control Costs							
101-330-713.00	Long Term Disability Insurance						
101-330-714.00	Worker Comp Insurance						
101-330-715.00	Unemployment Comp Insurance						
101-330-716.00	MERS Retirement - Employer						
101-330-716.01	401(a) Retirement - Employer						
101-330-717.00	Social Security - Employer						
101-330-718.00	Retirement Health Insurance						
101-330-719.00	Clothing Allowance						
101-330-719.50	Cleaning Allowance						
101-330-730.00	Professional / Contractual		1,000	1,000	1,000	1,000	1,000
101-330-750.00	Oper Materials & Supplies		2,000	2,000	2,000	2,000	2,000
101-330-920.00	Motorpool Charges		1,000	1,000	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 330-PSAF - Lic			(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Dept 345-PSAF - Police & Fire Operations							
101-345-702.00	Salaries & Wages - Fulltime	1,755,660	1,811,785	1,811,785	1,666,831	1,743,965	1,743,965
101-345-703.00	Salaries & Wages - Parttime	10,950	39,000	25,000	13,870	34,065	34,065
101-345-704.00	Overtime	50,531	50,000	55,000	52,033	50,000	50,000
101-345-704.10	Overtime - Court Appearance	8,061	12,000	12,000	9,595	12,000	12,000
101-345-706.00	Holiday Pay	77,500	77,500	77,500	75,750	67,520	67,520
101-345-707.00	Sick Pay	26,065	13,551	100,000	64,477	13,015	13,015
101-345-709.00	Merit Awards	13,550	11,300	11,750	6,075	17,400	17,400
101-345-710.00	Life Insurance	2,558	2,570	2,570	2,275	2,615	2,615
101-345-711.00	Health Benefits - Blue Cross	293,096	362,380	330,000	320,193	356,195	356,195
101-345-711.01	Optical Reimbursement						
101-345-711.03	Health Care Savings Plan	3,433	3,530	66,000	65,992	10,095	10,095
101-345-713.00	Long Term Disability Insurance	6,710	7,100	6,700	5,955	7,060	7,060
101-345-713.01	Short Term Disability Insurance					1,085	1,085
101-345-714.00	Worker Comp Insurance	49,497	50,241	50,241	47,237	33,125	33,220
101-345-715.00	Unemployment Comp Insurance	5,900	6,107	6,107	2,499	5,351	5,355
101-345-716.00	MERS Retirement - Employer	147,877	251,796	235,000	194,585	224,520	224,520
101-345-716.01	401(a) Retirement - Employer	5,924	7,260	7,260	3,959	4,495	4,495
101-345-716.02	MERS - Police/Fire Assessment		500	500		2,000	2,000
101-345-717.00	Social Security - Employer	27,814	29,257	29,257	26,754	29,240	29,250
101-345-718.00	Retirement Health Insurance	68,389	78,963	65,000	56,947	64,475	64,475
101-345-719.00	Clothing Allowance	16,714	17,000	26,000	19,754	20,000	20,000
101-345-719.50	Cleaning Allowance	7,472	7,000	7,000	5,919	7,000	7,000
101-345-730.00	Professional / Contractual	21,610	30,000	27,000	16,054	32,000	32,000
101-345-733.02	RSVP & PSAF Reserves Costs	123					
101-345-750.00	Oper Materials & Supplies	19,829	21,000	26,000	20,873	37,900	37,900
101-345-762.00	Radio Maintenance	5,651	8,000	6,000	2,065	5,000	5,000
101-345-790.00	Printing & Publishing						
101-345-920.00	Motorpool Charges	111,072	158,000	158,000	110,072	173,800	173,800
NET OF REVENUES/APPROPRIATIONS - 345-PSAF - Pc		(2,735,986)	(3,055,840)	(3,141,670)	(2,789,764)	(2,953,921)	(2,954,030)

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 424-Building Inspector							
101-424-702.00	Salaries & Wages - Fulltime	196,707	187,750	187,750	171,860	127,290	127,900
101-424-703.00	Salaries & Wages - Parttime			9,000	1,738	20,000	20,000
101-424-704.00	Overtime						
101-424-707.00	Sick Pay	3,082		200	170	600	600
101-424-710.00	Life Insurance	421	470	470	364	380	380
101-424-711.00	Health Benefits - Blue Cross	37,511	37,675	37,675	35,108	36,605	36,605
101-424-711.01	Optical Reimbursement	750	450	450	356	450	450
101-424-711.03	Health Care Savings Plan	998	1,950	3,200	2,989	3,750	3,765
101-424-713.00	Long Term Disability Insurance	643	595	595	502	565	570
101-424-713.01	Short Term Disability Insurance	169	345	900	800	610	615
101-424-714.00	Worker Comp Insurance	2,652	2,420	2,420	1,919	2,735	2,745
101-424-715.00	Unemployment Comp Insurance	677	715	715	158	580	580
101-424-716.00	MERS Retirement - Employer	15,263	12,380	17,500	15,280	16,090	16,155
101-424-716.01	401(a) Retirement - Employer	2,674	3,150	3,150	2,416	3,145	3,145
101-424-717.00	Social Security - Employer	13,136	13,240	13,240	10,552	12,485	12,530
101-424-718.00	Retirement Health Insurance	6,503	3,700	3,700	3,568	1,290	1,295
101-424-730.00	Professional / Contractual	2,310	5,000	10,000	7,241	25,000	25,000
101-424-743.00	Books		1,000	1,000	76	1,000	1,000
101-424-750.00	Oper Materials & Supplies	1,565	1,500	7,500	6,665	1,500	1,500
101-424-785.00	Memberships & Dues	1,257	1,500	1,500	805	1,500	1,500
101-424-790.00	Printing & Publishing						
101-424-811.00	Telephone	516	1,200	900	690	1,200	1,200
101-424-820.00	Postage	696	1,000	1,000	558	1,000	1,000
101-424-860.00	Transportation & Lodging	1,282	2,000	2,000	679	2,000	2,000
101-424-870.00	Professional Development	1,322	2,000	2,000	1,245	1,500	1,500
101-424-920.50	Auto Allowance	10,302	11,200	8,200	7,512	7,000	7,000
NET OF REVENUES/APPROPRIATIONS - 424-Building Ir		(300,436)	(291,240)	(315,065)	(273,251)	(268,275)	(269,035)
Dept 426-PSAF - Emergency Prep							
101-426-730.00	Professional / Contractual	2,018	2,000	2,000	1,871	5,000	5,000
101-426-750.00	Oper Materials & Supplies	838	2,000	2,000	500	2,000	2,000
101-426-811.00	Telephone	514	1,000	1,000	656	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 426-PSAF - Er		(3,370)	(5,000)	(5,000)	(3,027)	(8,000)	(8,000)
Dept 441-DPW - Administration							
101-441-702.00	Salaries & Wages - Fulltime	286,537	286,875	276,000	268,155	291,470	292,114
101-441-703.00	Salaries & Wages - Parttime	918					
101-441-704.00	Overtime	5,945	6,000	7,500	6,458	6,000	6,000
101-441-707.00	Sick Pay	10,413	1,860	11,500	8,156	2,025	2,030
101-441-710.00	Life Insurance	544	615	615	504	720	720
101-441-711.00	Health Benefits - Blue Cross	64,575	79,450	68,500	65,935	77,255	77,255
101-441-711.01	Optical Reimbursement	1,324	895	700	678	895	895
101-441-711.03	Health Care Savings Plan	765	700	1,200	1,122	810	810
101-441-713.00	Long Term Disability Insurance	1,139	1,055	975	967	1,080	1,085
101-441-713.01	Short Term Disability Insurance	109	35	550	497	1,165	1,170

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 441-DPW - Administration							
101-441-714.00	Worker Comp Insurance	6,636	6,295	7,000	6,836	8,810	8,825
101-441-715.00	Unemployment Comp Insurance	1,247	1,235	1,000	355	1,020	1,020
101-441-716.00	MERS Retirement - Employer	22,565	23,850	26,200	25,854	30,955	31,020
101-441-716.01	401(a) Retirement - Employer	4,233	4,985	4,500	3,790	6,005	6,015
101-441-717.00	Social Security - Employer	22,101	23,080	23,000	20,714	22,960	23,010
101-441-718.00	Retirement Health Insurance	10,314	11,130	10,000	9,690	10,915	10,940
101-441-719.00	Clothing Allowance	2,008	1,900	2,500	2,613	2,100	2,100
101-441-730.00	Professional / Contractual	101,823	85,000	85,000	69,775	75,000	75,000
101-441-730.22	Town Clock Repair	1,320	1,000	1,000	1,111	1,000	1,000
101-441-730.98	Dumpster Costs	10,889					
101-441-732.00	Trash Removal	17,854	17,400	21,000	18,536	18,300	18,300
101-441-732.01	Building Demolition			5,000	3,500	5,000	5,000
101-441-750.00	Oper Materials & Supplies	39,290	44,000	37,000	34,859	38,200	38,200
101-441-790.00	Printing & Publishing	475	900				
101-441-811.00	Telephone	31,537	28,000	26,000	20,981	26,800	26,800
101-441-812.00	Gas Heating	25,046	25,500	25,500	13,764	26,300	26,300
101-441-813.00	Electricity	108,455	95,000	108,000	98,484	99,700	99,700
101-441-814.00	Water & Sewer Charges	5,414	5,400	6,900	4,930	7,100	7,100
101-441-820.00	Postage	1,423	1,700	1,700	853	1,700	1,700
101-441-860.00	Transportation & Lodging	495	1,700	2,100	46	2,100	2,100
101-441-870.00	Professional Development		200	1,200		1,200	1,200
101-441-900.00	Copying	11	50	50			
101-441-920.00	Motorpool Charges			4,500	3,069		
101-441-920.50	Auto Allowance	1,545	1,700	1,600	1,481	1,700	1,700
NET OF REVENUES/APPROPRIATIONS - 441-DPW - Ad		(786,950)	(757,510)	(768,290)	(693,713)	(768,285)	(769,109)
Dept 448-DPW - Street Lighting							
101-448-830.00	Street Lighting	303,160	268,000	325,000	275,511	293,000	293,000
NET OF REVENUES/APPROPRIATIONS - 448-DPW - Str		(303,160)	(268,000)	(325,000)	(275,511)	(293,000)	(293,000)
Dept 450-DPW - Pedestrian/Bikeways							
101-450-702.00	Salaries & Wages - Fulltime	39,856	37,255	37,255	29,977	36,855	36,855
101-450-703.00	Salaries & Wages - Parttime	615	13,875	3,900	1,229	13,875	13,875
101-450-704.00	Overtime	2,943	2,100	8,900	5,593	1,860	1,860
101-450-710.00	Life Insurance	64	55	60	46	95	95
101-450-711.00	Health Benefits - Blue Cross	10,518	11,950	9,800	6,524	9,320	9,320
101-450-711.01	Optical Reimbursement		135	150			
101-450-711.03	Health Care Savings Plan	31	200	250	205	525	525
101-450-713.00	Long Term Disability Insurance	189	135	150	116	145	145
101-450-713.01	Short Term Disability Insurance					155	155
101-450-714.00	Worker Comp Insurance	2,039	950	2,000	1,590	1,060	1,060
101-450-715.00	Unemployment Comp Insurance	186	290	290	107	240	240
101-450-716.00	MERS Retirement - Employer	3,543	3,220	3,800	3,479	4,170	4,170
101-450-716.01	401(a) Retirement - Employer					785	785
101-450-717.00	Social Security - Employer	3,344	4,110	4,110	2,703	4,065	4,065

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 450-DPW - Pedestrian/Bikeways								
101-450-718.00	Retirement Health Insurance	1,717	1,305	1,370	1,150	825	825	
101-450-750.00	Oper Materials & Supplies	9,805	7,000	12,100	7,057	12,500	12,500	
101-450-802.00	Sidewalk Maintenance		28,300	28,300		29,000	29,000	
101-450-920.00	Motorpool Charges	35,458	26,000	26,000	32,447	26,800	26,800	
NET OF REVENUES/APPROPRIATIONS - 450-DPW - Pe		(110,308)	(136,880)	(138,435)	(92,223)	(142,275)	(142,275)	
Dept 451-DPW - Community Promotion								
101-451-702.00	Salaries & Wages - Fulltime	14,653	18,465	18,465	10,533	17,695	17,745	
101-451-703.00	Salaries & Wages - Parttime	4,568		4,800	4,737			
101-451-704.00	Overtime	1,077	1,000	1,540	1,111	250	250	
101-451-710.00	Life Insurance	43	40	40	28	45	45	
101-451-711.00	Health Benefits - Blue Cross	3,199	5,770	4,000	2,619	3,630	3,630	
101-451-711.01	Optical Reimbursement		65	65		65	65	
101-451-711.03	Health Care Savings Plan	8	30	30	60	260	260	
101-451-713.00	Long Term Disability Insurance	53	70	70	48	70	70	
101-451-713.01	Short Term Disability Insurance					70	70	
101-451-714.00	Worker Comp Insurance	339	185	520	381	275	275	
101-451-715.00	Unemployment Comp Insurance	83	90	50	32	75	75	
101-451-716.00	MERS Retirement - Employer	1,193	1,505	1,350	1,078	1,885	1,890	
101-451-716.01	401(a) Retirement - Employer	177	275	130	123	365	365	
101-451-717.00	Social Security - Employer	1,491	1,450	1,450	1,210	1,390	1,390	
101-451-718.00	Retirement Health Insurance	602	720	540	446	375	375	
101-451-730.00	Professional / Contractual		400	1,700	998	1,800	1,800	
101-451-750.00	Oper Materials & Supplies	2,530	4,000	3,000	1,805	3,000	3,000	
101-451-920.00	Motorpool Charges	2,316	2,500	3,300	2,129	3,400	3,400	
NET OF REVENUES/APPROPRIATIONS - 451-DPW - Co		(32,332)	(36,565)	(41,050)	(27,338)	(34,650)	(34,705)	
Dept 453-DPW - ROW & Parking Lots								
101-453-702.00	Salaries & Wages - Fulltime	79,320	59,040	82,000	74,771	65,000	65,000	
101-453-703.00	Salaries & Wages - Parttime	10,482	12,600	12,600	9,255	12,600	12,600	
101-453-704.00	Overtime	8,314	4,600	17,200	15,626	5,000	5,000	
101-453-710.00	Life Insurance	123	75	150	121	125	125	
101-453-711.00	Health Benefits - Blue Cross	17,262	15,925	21,000	19,012	12,425	12,425	
101-453-711.01	Optical Reimbursement		180					
101-453-711.03	Health Care Savings Plan	448	265	550	414	700	700	
101-453-713.00	Long Term Disability Insurance	296	180	320	290	190	190	
101-453-713.01	Short Term Disability Insurance					205	205	
101-453-714.00	Worker Comp Insurance	3,143	1,255	3,850	3,810	1,415	1,415	
101-453-715.00	Unemployment Comp Insurance	1,006	250	460	382	210	210	
101-453-716.00	MERS Retirement - Employer	6,884	4,290	10,300	9,072	5,555	5,555	
101-453-716.01	401(a) Retirement - Employer	157		100	79	1,045	1,045	
101-453-717.00	Social Security - Employer	7,081	4,055	7,500	7,510	3,990	3,990	
101-453-718.00	Retirement Health Insurance	2,814	1,740	3,100	3,129	1,095	1,095	
101-453-719.00	Clothing Allowance							
101-453-730.00	Professional / Contractual	26,712	45,000	15,000	6,429	46,400	28,000	

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 453-DPW - ROW & Parking Lots							
101-453-750.00	Oper Materials & Supplies	32,452	37,000	38,675	12,589	38,000	38,000
101-453-813.00	Electricity	2,335	3,000	3,300	2,260	3,400	3,400
101-453-814.00	Water & Sewer Charges	7,707	8,900	9,200	5,718	9,500	9,500
101-453-920.00	Motorpool Charges	49,965	42,700	76,000	74,937	45,700	45,700
NET OF REVENUES/APPROPRIATIONS - 453-DPW - RC		(256,501)	(241,055)	(301,305)	(245,404)	(252,555)	(234,155)
Dept 454-DPW - Parks & Playgrounds							
101-454-702.00	Salaries & Wages - Fulltime	156,237	170,060	157,000	145,699	160,000	160,000
101-454-703.00	Salaries & Wages - Parttime	67,436	82,000	65,000	44,822	65,000	65,000
101-454-704.00	Overtime	6,709	7,000	6,300	4,692	7,000	7,000
101-454-707.00	Sick Pay	4,622	2,600	7,000	5,269	2,600	4,500
101-454-710.00	Life Insurance	255	250	280	250	300	300
101-454-711.00	Health Benefits - Blue Cross	35,445	54,840	42,000	36,457	43,445	43,445
101-454-711.01	Optical Reimbursement	300	620	1,200	729	600	600
101-454-711.03	Health Care Savings Plan	1,349	1,495	1,500	1,360	2,090	2,090
101-454-713.00	Long Term Disability Insurance	539	615	610	534	650	650
101-454-713.01	Short Term Disability Insurance	67		250	214	700	700
101-454-714.00	Worker Comp Insurance	6,995	6,995	7,200	6,371	7,380	7,380
101-454-715.00	Unemployment Comp Insurance	1,619	1,265	1,380	954	1,035	1,035
101-454-716.00	MERS Retirement - Employer	13,214	14,880	16,300	15,107	19,255	19,255
101-454-716.01	401(a) Retirement - Employer	485		550	518	3,615	3,615
101-454-717.00	Social Security - Employer	17,445	20,534	17,300	14,996	20,305	20,305
101-454-718.00	Retirement Health Insurance	4,853	6,210	5,000	4,524	4,260	4,260
101-454-719.00	Clothing Allowance	1,800	2,200	2,000	1,780	2,000	2,000
101-454-730.00	Professional / Contractual	71,868	87,500	77,000	72,235	77,700	77,700
101-454-732.00	Trash Removal	4,770	4,050	4,500	3,161	4,650	4,650
101-454-736.00	NW Ottawa Recreation Program	32,438	32,440	33,000	32,386	33,000	33,000
101-454-750.00	Oper Materials & Supplies	64,279	46,000	82,600	73,132	84,000	84,000
101-454-755.00	Custodial Supplies	9,316	7,000	9,000	4,438		
101-454-811.00	Telephone	678	500	800	657	650	650
101-454-812.00	Gas Heating	719	900	750	657	650	650
101-454-813.00	Electricity	56,840	56,000	54,600	48,712	51,050	51,050
101-454-814.00	Water & Sewer Charges	47,406	50,400	59,200	36,247	61,000	61,000
101-454-920.00	Motorpool Charges	79,831	53,300	64,700	57,292	66,600	66,600
NET OF REVENUES/APPROPRIATIONS - 454-DPW - Pa		(687,515)	(709,654)	(717,020)	(613,193)	(719,535)	(721,435)
Dept 456-DPW - Sewer Authority							
101-456-702.00	Salaries & Wages - Fulltime	8,558	10,115	9,500	8,951	10,325	10,325
101-456-703.00	Salaries & Wages - Parttime	2,168	2,000	2,500	1,895	2,000	2,000
101-456-704.00	Overtime	184	2,810	250	188	125	125
101-456-707.00	Sick Pay		110				
101-456-710.00	Life Insurance	15	20	20	14	25	25
101-456-711.00	Health Benefits - Blue Cross	2,413	3,610	3,000	2,506	3,880	3,880
101-456-711.01	Optical Reimbursement						
101-456-711.03	Health Care Savings Plan	19	70	70	51	70	70

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 456-DPW - Sewer Authority								
101-456-713.00	Long Term Disability Insurance	30	45	45	28	40	40	
101-456-713.01	Short Term Disability Insurance	3	30	30	31	45	45	
101-456-714.00	Worker Comp Insurance	338	335	380	365	230	230	
101-456-715.00	Unemployment Comp Insurance	78	60	60	51	50	50	
101-456-716.00	MERS Retirement - Employer	668	830	900	839	1,090	1,090	
101-456-716.01	401(a) Retirement - Employer	140	215	120	117	215	215	
101-456-717.00	Social Security - Employer	816	810	950	818	815	815	
101-456-718.00	Retirement Health Insurance	289	335	300	250	335	335	
101-456-719.00	Clothing Allowance							
101-456-730.00	Professional / Contractual							
101-456-755.00	Custodial Supplies	1,228	1,200	1,320	1,199			
101-456-920.00	Motorpool Charges	3,134	3,500	5,200	3,906	5,400	5,400	
NET OF REVENUES/APPROPRIATIONS - 456-DPW - Se		(20,081)	(26,095)	(24,645)	(21,209)	(24,645)	(24,645)	
Dept 458-DPW - Harbor Transit								
101-458-702.00	Salaries & Wages - Fulltime	10,158	10,115	11,000	9,975	10,132	10,132	
101-458-703.00	Salaries & Wages - Parttime							
101-458-704.00	Overtime	207	260	260	34	125	125	
101-458-707.00	Sick Pay		110					
101-458-710.00	Life Insurance	19	20	20	15	25	25	
101-458-711.00	Health Benefits - Blue Cross	2,491	3,610	3,610	2,692	3,885	3,885	
101-458-711.01	Optical Reimbursement							
101-458-711.03	Health Care Savings Plan	31	70	70	51	70	70	
101-458-713.00	Long Term Disability Insurance	40	40	40	28	40	40	
101-458-713.01	Short Term Disability Insurance	4		50	32	45	45	
101-458-714.00	Worker Comp Insurance	319	335	400	352	230	230	
101-458-715.00	Unemployment Comp Insurance	52	60	60	20	50	50	
101-458-716.00	MERS Retirement - Employer	786	830	1,000	904	1,090	1,090	
101-458-716.01	401(a) Retirement - Employer	162	215	215	157	215	215	
101-458-717.00	Social Security - Employer	760	810	810	731	815	815	
101-458-718.00	Retirement Health Insurance	338	335	335	283	335	335	
101-458-719.00	Clothing Allowance			350	278			
101-458-730.00	Professional / Contractual	1,095	750	1,000	826	750	750	
101-458-750.00	Oper Materials & Supplies	85	600	600	7	600	600	
101-458-755.00	Custodial Supplies	3,870	2,000	2,000	1,404	2,000	2,000	
101-458-920.00	Motorpool Charges	2,161	1,600	8,000	7,239	1,600	1,600	
NET OF REVENUES/APPROPRIATIONS - 458-DPW - Ha		(22,578)	(21,760)	(29,820)	(25,028)	(22,007)	(22,007)	
Dept 751-Housing Division								
101-751-702.00	Salaries & Wages - Fulltime	37,843	44,355	44,355	38,997	46,540	46,725	
101-751-703.00	Salaries & Wages - Parttime	1,200		17,500	15,840	15,600	15,600	
101-751-704.00	Overtime					85	85	
101-751-707.00	Sick Pay	498						
101-751-710.00	Life Insurance	37	130	130	117	115	115	
101-751-711.00	Health Benefits - Blue Cross	12,030	13,880	13,880	13,130	16,415	16,415	

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 751-Housing Division							
101-751-711.01	Optical Reimbursement	150	150	150	150	150	150
101-751-711.03	Health Care Savings Plan	1,150	1,335	1,335	1,170	1,335	1,340
101-751-713.00	Long Term Disability Insurance	46	160	160	145	170	170
101-751-713.01	Short Term Disability Insurance		315			185	185
101-751-714.00	Worker Comp Insurance	163	180	275	231	265	265
101-751-715.00	Unemployment Comp Insurance	211	220	300	270	360	360
101-751-716.00	MERS Retirement - Employer	2,883	3,490	3,700	3,439	4,775	4,795
101-751-716.01	401(a) Retirement - Employer		890			935	940
101-751-717.00	Social Security - Employer	2,799	3,395	4,500	3,917	4,765	4,775
101-751-718.00	Retirement Health Insurance						
101-751-730.00	Professional / Contractual	12			23		
NET OF REVENUES/APPROPRIATIONS - 751-Housing D		(59,022)	(68,500)	(86,285)	(77,429)	(91,695)	(91,920)
Dept 753-DPW - Mus Fountain							
101-753-702.00	Salaries & Wages - Fulltime	2,065	5,000	3,200	2,771	5,000	5,000
101-753-703.00	Salaries & Wages - Parttime	6,280	7,830	6,300	6,522	6,720	6,720
101-753-704.00	Overtime	78	100	50	21	100	100
101-753-710.00	Life Insurance	2	10	10	4	10	10
101-753-711.00	Health Benefits - Blue Cross	530	1,565	800	736	1,000	1,000
101-753-711.01	Optical Reimbursement						
101-753-711.03	Health Care Savings Plan				9		
101-753-713.00	Long Term Disability Insurance	8	10	10	10		
101-753-713.01	Short Term Disability Insurance						
101-753-714.00	Worker Comp Insurance	274	350	340	351	150	150
101-753-715.00	Unemployment Comp Insurance	118	120	150	103	125	125
101-753-716.00	MERS Retirement - Employer	177	500	350	284	500	400
101-753-716.01	401(a) Retirement - Employer						
101-753-717.00	Social Security - Employer	636	850	700	746	515	515
101-753-718.00	Retirement Health Insurance	87	160	100	116	100	100
101-753-730.00	Professional / Contractual	4,618	3,000	14,000	10,988	3,000	3,000
101-753-750.00	Oper Materials & Supplies	6,801	3,500	11,000	11,837	3,500	3,500
101-753-811.00	Telephone						
101-753-813.00	Electricity	5,616	4,000	5,500	4,405	5,050	5,050
101-753-920.00	Motorpool Charges	121		500	303		
NET OF REVENUES/APPROPRIATIONS - 753-DPW - Mu		(27,411)	(26,995)	(43,010)	(39,206)	(25,770)	(25,670)
Dept 754-Mulligan's Lodge - Ski Bowl							
101-754-702.00	Salaries & Wages - Fulltime	5,622	8,000	5,000	6,002	7,000	7,000
101-754-703.00	Salaries & Wages - Parttime	1,492	2,000	2,000	2,184	2,500	2,500
101-754-704.00	Overtime	204	600	200	276	250	200
101-754-710.00	Life Insurance	9	35	10	12	35	35
101-754-711.00	Health Benefits - Blue Cross	1,799	2,700	2,000	2,132	3,000	3,000
101-754-711.03	Health Care Savings Plan	14		30	32	100	80
101-754-713.00	Long Term Disability Insurance	20	75	20	24	65	65
101-754-713.01	Short Term Disability Insurance	9	30	25	27	70	70

GL NUMBER	DESCRIPTION	Calculations as of 06/30/2014					
		2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 754-Mulligan's Lodge - Ski Bowl							
101-754-714.00	Worker Comp Insurance	227	365	260	342	300	300
101-754-715.00	Unemployment Comp Insurance	34	90	50	36	75	75
101-754-716.00	MERS Retirement - Employer	443	1,370	500	590	1,750	1,750
101-754-716.01	401(a) Retirement - Employer	83	350	60	58	345	345
101-754-717.00	Social Security - Employer	525	1,330	540	638	1,310	1,310
101-754-718.00	Retirement Health Insurance	159	610	110	160	200	200
101-754-730.00	Professional / Contractual	4,138	1,600	1,500	1,866	1,500	1,500
101-754-732.00	Trash Removal	4,447	2,890	4,850	4,567	4,300	4,300
101-754-750.00	Oper Materials & Supplies	439	700	1,700	987	1,700	1,700
101-754-811.00	Telephone	755	500	930	868	890	890
101-754-812.00	Gas Heating	2,609	2,970	2,970	2,605	3,000	3,000
101-754-813.00	Electricity	18,111	15,950	18,000	14,572	18,000	18,000
101-754-814.00	Water & Sewer Charges	973	1,540	1,540	1,422	1,590	1,590
101-754-920.00	Motorpool Charges			750	381		
NET OF REVENUES/APPROPRIATIONS - 754-Mulligan's		(42,112)	(43,705)	(43,045)	(39,781)	(47,980)	(47,910)
Dept 760-DPW - CS - Public Safety							
101-760-702.00	Salaries & Wages - Fulltime	16,355	14,000	20,600	18,557	21,184	21,184
101-760-703.00	Salaries & Wages - Parttime						
101-760-704.00	Overtime	1,275	400	2,615	2,380	2,693	2,693
101-760-710.00	Life Insurance	23	30	30	30	30	30
101-760-711.00	Health Benefits - Blue Cross	4,447	6,000	6,400	5,270	6,300	6,300
101-760-711.03	HEALTH CARE SAVINGS PLAN	17		50	50	50	50
101-760-713.00	Long Term Disability Insurance	72	70	75	69	80	80
101-760-713.01	Short Term Disability Insurance	4		40	34	34	34
101-760-714.00	Worker Comp Insurance	564	700	800	711	820	820
101-760-715.00	Unemployment Comp Insurance	126	100	30	40	30	30
101-760-716.00	MERS Retirement - Employer	1,383	1,400	2,210	1,973	2,275	2,275
101-760-716.01	401(a) Retirement - Employer	164	200	150	156	160	160
101-760-717.00	Social Security - Employer	1,301	1,500	1,700	1,532	1,750	1,750
101-760-718.00	Retirement Health Insurance	639	450	830	725	850	850
101-760-730.00	Professional / Contractual	1,536	300	9,700	6,843	9,960	9,960
101-760-750.00	Oper Materials & Supplies	8,453	7,400	13,700	12,002	7,500	7,500
101-760-755.00	Custodial Supplies	3,799	2,100	3,200	2,782	2,100	2,100
101-760-812.00	Gas Heating	11,518	16,200	16,200	14,061	16,690	16,690
101-760-920.00	Motorpool Charges			1,000	463		
NET OF REVENUES/APPROPRIATIONS - 760-DPW - CS		(51,676)	(50,850)	(79,330)	(67,678)	(72,506)	(72,506)
Dept 761-DPW - Comm Center							
101-761-702.00	Salaries & Wages - Fulltime	131,619	112,095	145,500	137,180	145,500	145,500
101-761-703.00	Salaries & Wages - Parttime	4,582	6,600	5,700	4,605	6,600	6,600
101-761-704.00	Overtime	3,597	3,000	5,000	3,989	3,000	3,000
101-761-707.00	Sick Pay	2,279	2,400	12,300	7,182	2,400	2,400
101-761-710.00	Life Insurance	274	265	278	282	275	275
101-761-711.00	Health Benefits - Blue Cross	36,908	35,000	42,110	37,505	44,300	44,300

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 761-DPW - Comm Center								
101-761-711.01	Optical Reimbursement	298	360	300		300	300	
101-761-711.03	Health Care Savings Plan	185	645	1,700	1,241	1,135	1,140	
101-761-713.00	Long Term Disability Insurance	515	415	500	397	410	415	
101-761-713.01	Short Term Disability Insurance	57	70	400	308	445	445	
101-761-714.00	Worker Comp Insurance	3,231	1,865	3,740	3,548	2,060	2,065	
101-761-715.00	Unemployment Comp Insurance	698	450	300	254	675	675	
101-761-716.00	MERS Retirement - Employer	10,099	8,990	13,400	12,594	14,660	13,660	
101-761-716.01	401(a) Retirement - Employer	2,469	2,290	2,400	2,085	2,280	2,285	
101-761-717.00	Social Security - Employer	10,150	10,530	11,130	10,486	11,130	11,130	
101-761-718.00	Retirement Health Insurance	4,540	3,750	4,500	3,849	3,040	3,040	
101-761-719.00	Clothing Allowance	297	450	450	255	450	450	
101-761-725.00	Commodities for Sale	8,509	8,820	5,500	5,005	5,660	5,660	
101-761-730.00	Professional / Contractual	19,072	18,100	21,000	18,524	18,700	18,700	
101-761-732.00	Trash Removal	2,911	2,220	3,100	2,730	2,600	2,600	
101-761-750.00	Oper Materials & Supplies	18,910	12,000	18,500	15,581	13,500	13,500	
101-761-755.00	Custodial Supplies	6,550	4,500	7,500	3,873			
101-761-780.00	Advertising & Public Relations	1,200	1,200	2,100	1,649	2,100	2,100	
101-761-790.00	Printing & Publishing		200					
101-761-811.00	Telephone	2,676	2,570	5,000	4,285	2,060	2,060	
101-761-812.00	Gas Heating	25,803	26,200	31,000	27,368	25,200	25,200	
101-761-813.00	Electricity	99,292	101,400	100,000	79,466	102,800	102,800	
101-761-814.00	Water & Sewer Charges	1,488	1,540	2,400	1,519	2,470	2,470	
101-761-820.00	Postage		120					
101-761-860.00	Transportation & Lodging	51	400					
101-761-870.00	Professional Development	105	400	400				
101-761-920.00	Motorpool Charges			1,000	526			
NET OF REVENUES/APPROPRIATIONS - 761-DPW - Co		(398,365)	(368,845)	(447,208)	(386,286)	(413,750)	(412,770)	
Dept 780-DPW - Coast Guard Fest								
101-780-702.00	Salaries & Wages - Fulltime	6,612	7,000	6,000	5,958	6,200	6,200	
101-780-703.00	Salaries & Wages - Parttime	330	350	850	824	850	850	
101-780-704.00	Overtime	9,965	10,215	8,525	8,521	8,800	8,800	
101-780-710.00	Life Insurance	34	50	30	27	30	30	
101-780-711.00	Health Benefits - Blue Cross	3,171	3,500	2,850	2,834	3,000	3,000	
101-780-711.03	Health Care Savings Plan	40	150	30	26	30	30	
101-780-713.00	Long Term Disability Insurance	13	50	70	70	75	75	
101-780-713.01	Short Term Disability Insurance							
101-780-714.00	Worker Comp Insurance	722	750	600	577	595	595	
101-780-715.00	Unemployment Comp Insurance	6	10	20	17	20	20	
101-780-716.00	MERS Retirement - Employer	1,351	1,500	1,450	1,416	1,500	1,500	
101-780-716.01	401(a) Retirement - Employer							
101-780-717.00	Social Security - Employer	1,276	1,400	1,135	1,131	1,165	1,165	
101-780-718.00	Retirement Health Insurance	610	700	550	545	560	560	
101-780-730.00	Professional / Contractual	5,018	8,000	3,210	3,201	3,300	3,300	
101-780-750.00	Oper Materials & Supplies	3,324	6,000	7,800	7,717	7,500	7,500	

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 101 General Fund

GL NUMBER	DESCRIPTION	Calculations as of 06/30/2014					
		2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 780-DPW - Coast Guard Fest							
101-780-920.00	Motorpool Charges	5,612	6,000	4,350	4,325	4,500	4,500
NET OF REVENUES/APPROPRIATIONS - 780-DPW - Co		(38,084)	(45,675)	(37,470)	(37,189)	(38,125)	(38,125)
Dept 865-General Insurance							
101-865-910.10	Errors & Omissions Insurance	26,908	28,100	31,600	31,552	30,070	30,070
101-865-910.20	Securities & Personal Bond Insurance	2,233	2,390	2,390	2,266	2,560	2,560
101-865-910.30	Property Insurance	19,928	21,000	24,500	24,063	22,470	22,470
101-865-910.40	Boiler & Machinery Insurance						
101-865-910.50	Liability Insurance	13,443	14,300	16,700	16,562	15,300	15,300
101-865-910.60	Police Professional Liability Insurance	41,346	43,550	44,000	43,659	46,600	46,600
NET OF REVENUES/APPROPRIATIONS - 865-General Ir		(103,858)	(109,340)	(119,190)	(118,102)	(117,000)	(117,000)
Dept 966-Transfers Out							
101-966-999.02	Contrib to Major Streets						
101-966-999.03	Contrib to Local Streets						
101-966-999.04	Contrib to MSDDA						
101-966-999.05	Contrib to EDC Fund						
101-966-999.07	Contrib to Major Sts- Street Program	214,200	260,825	260,825	260,825	590,000	590,000
101-966-999.08	Contrib to Local Sts - Street Program	214,200	160,825	160,825	160,825	428,290	428,290
101-966-999.10	Contrib to Housing Fund						
101-966-999.12	Contrib to 351 GL Debt Support Fund						
101-966-999.16	Contrib to DTIF Debt Fd		21,180				
101-966-999.20	Contrib to Public Improvement Fund	1,540,000		1,000,000	1,000,000		
101-966-999.23	Contrib to Building Authority Fund	453,321	459,650	447,050	446,721	459,650	459,650
101-966-999.30	Contrib to Airport Fd						
101-966-999.31	Contrib to Harbor Transit						
101-966-999.32	Contrib to City Sewer Fund						
101-966-999.33	Contrib to City Water Fund					400,000	
101-966-999.37	Contrib to Chinook Pier Fund	60,000	20,230	20,230			
101-966-999.66	Contrib to 254 DTIF Rev Fd	200,003	100,000	121,185	121,181	121,880	121,880
NET OF REVENUES/APPROPRIATIONS - 966-Transfers		(2,681,724)	(1,022,710)	(2,010,115)	(1,989,552)	(1,999,820)	(1,599,820)
ESTIMATED REVENUES - FUND 101		11,747,840	10,756,380	11,438,275	10,649,343	11,031,934	11,056,334
APPROPRIATIONS - FUND 101		12,287,954	10,516,000	12,039,647	10,732,140	11,623,245	11,184,237
NET OF REVENUES/APPROPRIATIONS - FUND 101		(540,114)	240,380	(601,372)	(82,797)	(591,311)	(127,903)
BEGINNING FUND BALANCE		5,479,859	4,939,740	4,939,740	4,939,740		
ENDING FUND BALANCE		4,939,745	5,180,120	4,338,368	4,856,943		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
202-040-509.00	Federal Grants	9,188		(9,185)	(9,188)		
202-040-543.00	State Grants		1,114,745				
202-040-569.00	State Grant - Act 51	525,550	536,655	536,655	476,312	553,560	553,560
202-040-569.01	State Grant - Trunkline	22,478	29,656	29,656	22,681	35,455	35,455
202-040-569.03	State Grant - Local Road	18,862	18,800	18,800	15,700	18,800	18,800
202-040-569.04	State Grant - TIP			750,000			
202-040-626.00	Contractual Services Revenue						
202-040-665.00	Interest & Dividends	60	100	1,500	1,443		
202-040-672.00	Special Assessment Revenue	21,095		40	37		
202-040-676.00	Reimbursements	54,642		1,400	15,630		
202-040-676.07	Reimbursement - Snowmelt Op costs			79,550	79,557		
202-040-699.03	Contrib from Local Streets	120,000	120,000	120,000	120,000		
202-040-699.07	Contrib from General Fund - Streets	214,200	260,825	260,825	260,825	590,000	590,000
202-040-699.20	Contrib from Pub Improvement Fund						
202-040-699.28	Contrib from 456 Infrastructure Const	82,377	682,595	1,182,200			
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		1,068,452	2,763,376	2,971,441	982,997	1,197,815	1,197,815
Dept 470-Administration Engineering Records							
202-470-730.00	Professional / Contractual	3,017	8,000	8,000	7,247	8,000	8,000
202-470-730.90	Administrative Charges	133,290	92,010	92,010	92,010	57,090	57,090
202-470-750.00	Oper Materials & Supplies						
202-470-790.00	Printing & Publishing						
202-470-910.00	General Insurance	820	800	800	852	800	800
202-470-999.03	Contrib to Local Streets					120,000	120,000
NET OF REVENUES/APPROPRIATIONS - 470-Administrat		(137,127)	(100,810)	(100,810)	(100,109)	(185,890)	(185,890)
Dept 471-Routine Maintenance							
202-471-702.00	Salaries & Wages - Fulltime	129,858	151,000	151,000	120,745	135,835	135,835
202-471-703.00	Salaries & Wages - Parttime	2,067	1,100	2,500	2,082	1,500	1,500
202-471-704.00	Overtime	5,104	10,000	7,500	6,611	10,000	10,000
202-471-707.00	Sick Pay	10,496	5,000	20,800	17,074	11,800	11,800
202-471-710.00	Life Insurance	215	210	200	182	375	375
202-471-711.00	Health Benefits - Blue Cross	36,160	36,565	37,500	33,126	37,665	37,665
202-471-711.01	Optical Reimbursement	414	480	150	150	480	480
202-471-711.03	Health Care Savings Plan		50	150	154	100	100
202-471-713.00	Long Term Disability Insurance	524	495	495	450	560	560
202-471-713.01	Short Term Disability Insurance					605	605
202-471-714.00	Worker Comp Insurance	7,486	8,650	9,900	8,676	9,815	9,815
202-471-715.00	Unemployment Comp Insurance	492	665	200	140	550	550
202-471-716.00	MERS Retirement - Employer	11,925	13,000	16,300	14,251	16,550	16,550
202-471-716.01	401(a) Retirement - Employer	44		150	141	150	150
202-471-717.00	Social Security - Employer	11,285	12,200	12,400	10,875	11,875	11,875
202-471-718.00	Retirement Health Insurance	5,948	6,205	6,500	5,567	6,210	6,210
202-471-719.00	Clothing Allowance	4,200		2,500	2,711	2,200	2,200
202-471-730.00	Professional / Contractual	13,521	24,600	54,500	33,778	56,200	56,200

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 471-Routine Maintenance							
202-471-750.00	Oper Materials & Supplies	21,468	16,500	31,600	22,157	32,500	32,500
202-471-920.00	Motorpool Charges	30,820	33,600	32,400	27,566	33,400	33,400
NET OF REVENUES/APPROPRIATIONS - 471-Routine M		(292,027)	(320,320)	(386,745)	(306,436)	(368,370)	(368,370)
Dept 472-Sweep & Flush							
202-472-702.00	Salaries & Wages - Fulltime	10,827	13,700	11,000	6,707	9,380	9,380
202-472-703.00	Salaries & Wages - Parttime						
202-472-704.00	Overtime	1,876	2,400	1,920	1,140	2,000	2,000
202-472-710.00	Life Insurance	16	20	20	11	25	25
202-472-711.00	Health Benefits - Blue Cross	3,554	3,235	2,590	2,100	2,545	2,545
202-472-711.01	Optical Reimbursement						
202-472-711.03	Health Care Savings Plan				2		
202-472-713.00	Long Term Disability Insurance	37	40	32	28	40	40
202-472-713.01	Short Term Disability Insurance					45	45
202-472-714.00	Worker Comp Insurance	656	640	512	489	660	660
202-472-715.00	Unemployment Comp Insurance	2	35	28		40	40
202-472-716.00	MERS Retirement - Employer	972	950	760	798	1,110	1,110
202-472-716.01	401(a) Retirement - Employer						
202-472-717.00	Social Security - Employer	880	1,065	852	594	800	800
202-472-718.00	Retirement Health Insurance	479	575	460	323	420	420
202-472-730.00	Professional / Contractual						
202-472-750.00	Oper Materials & Supplies						
202-472-920.00	Motorpool Charges	53,085	52,700	42,200	30,663	43,400	43,400
NET OF REVENUES/APPROPRIATIONS - 472-Sweep & I		(72,384)	(75,360)	(60,374)	(42,855)	(60,465)	(60,465)
Dept 473-Traffic Services							
202-473-702.00	Salaries & Wages - Fulltime	117		210	162	216	220
202-473-703.00	Salaries & Wages - Parttime	578		849	607	874	875
202-473-704.00	Overtime						
202-473-707.00	Sick Pay						
202-473-710.00	Life Insurance						
202-473-711.00	Health Benefits - Blue Cross	11		63	46	65	65
202-473-713.00	Long Term Disability Insurance	1					
202-473-713.01	Short Term Disability Insurance						
202-473-714.00	Worker Comp Insurance	25		61	45	62	65
202-473-715.00	Unemployment Comp Insurance	14		17	11	18	20
202-473-716.00	MERS Retirement - Employer	10		21	16	21	20
202-473-717.00	Social Security - Employer	53		80	58	82	85
202-473-718.00	Retirement Health Insurance	5		8	7	9	10
202-473-730.00	Professional / Contractual	384	500	7,700	7,715	515	515
202-473-750.00	Oper Materials & Supplies	1,043					
202-473-763.00	Railroad Signal Maintenance		7,500	18,000		18,000	18,000
202-473-813.00	Electricity	19,341	20,000	18,000	18,402	18,000	18,000
202-473-831.00	Signal Lights	2,061	1,750	11,000	1,917	1,800	1,800
202-473-920.00	Motorpool Charges	454	2,050	1,000	307	1,050	1,050

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 473-Traffic Services							
NET OF REVENUES/APPROPRIATIONS - 473-Traffic Ser		(24,097)	(31,800)	(57,009)	(29,293)	(40,712)	(40,725)
Dept 474-Signs & Signals							
202-474-702.00	Salaries & Wages - Fulltime	2,979	5,000	4,300	3,969	4,120	4,120
202-474-703.00	Salaries & Wages - Parttime	670	500	400	240	412	415
202-474-704.00	Overtime	151	500	300	187	309	310
202-474-710.00	Life Insurance	4	20	10	7	10	10
202-474-711.00	Health Benefits - Blue Cross	700	2,790	1,000	895	1,030	1,030
202-474-711.03	HEALTH CARE SAVINGS PLAN	8		45	35	10	10
202-474-713.00	Long Term Disability Insurance	13	40	20	18	12	15
202-474-713.01	Short Term Disability Insurance						
202-474-714.00	Worker Comp Insurance	152	340	350	272	220	220
202-474-715.00	Unemployment Comp Insurance	26	100	10	5	10	10
202-474-716.00	MERS Retirement - Employer	267	1,120	500	407	314	315
202-474-717.00	Social Security - Employer	300	1,050	375	323	262	265
202-474-718.00	Retirement Health Insurance	120	160	160	119	165	165
202-474-730.00	Professional / Contractual						
202-474-750.00	Oper Materials & Supplies	2,074	9,000	9,000	2,537	9,270	9,270
202-474-920.00	Motorpool Charges	598	800	800	656	830	830
NET OF REVENUES/APPROPRIATIONS - 474-Signs & S		(8,062)	(21,420)	(17,270)	(9,670)	(16,974)	(16,985)
Dept 475-Pavement Marking							
202-475-702.00	Salaries & Wages - Fulltime		200	200		200	200
202-475-703.00	Salaries & Wages - Parttime			26	15	26	25
202-475-704.00	Overtime			147	86	152	150
202-475-710.00	Life Insurance						
202-475-711.00	Health Benefits - Blue Cross		15	38	22	39	40
202-475-713.00	Long Term Disability Insurance						
202-475-713.01	Short Term Disability Insurance						
202-475-714.00	Worker Comp Insurance		10	10	5	8	5
202-475-715.00	Unemployment Comp Insurance			5		5	5
202-475-716.00	MERS Retirement - Employer		10	15	8	15	15
202-475-717.00	Social Security - Employer		10	13	8	13	15
202-475-718.00	Retirement Health Insurance		5	6	3	6	10
202-475-730.00	Professional / Contractual	14,210	13,000	19,200	11,191	19,800	19,800
202-475-750.00	Oper Materials & Supplies	446	500	800	428	800	800
202-475-920.00	Motorpool Charges		150				
NET OF REVENUES/APPROPRIATIONS - 475-Pavement		(14,656)	(13,900)	(20,460)	(11,766)	(21,064)	(21,065)
Dept 476-Winter Maintenance							
202-476-702.00	Salaries & Wages - Fulltime	19,070	29,000	42,000	41,203	25,620	25,620
202-476-703.00	Salaries & Wages - Parttime						
202-476-704.00	Overtime	10,846	10,700	32,000	29,405	10,000	10,000
202-476-707.00	Sick Pay						
202-476-710.00	Life Insurance	52	50	80	75	70	70

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 476-Winter Maintenance							
202-476-711.00	Health Benefits - Blue Cross	6,259	11,500	13,300	13,211	6,460	6,460
202-476-711.01	Optical Reimbursement						
202-476-711.03	Health Care Savings Plan	27		150	134	100	100
202-476-713.00	Long Term Disability Insurance	67	140	200	195	110	110
202-476-713.01	Short Term Disability Insurance					115	115
202-476-714.00	Worker Comp Insurance	1,176	1,800	3,300	3,167	1,855	1,855
202-476-715.00	Unemployment Comp Insurance	538	80	224	291	105	105
202-476-716.00	MERS Retirement - Employer	2,438	2,845	7,300	6,906	3,125	3,125
202-476-717.00	Social Security - Employer	2,197	3,595	5,400	5,198	2,245	2,245
202-476-718.00	Retirement Health Insurance	1,161	1,600	3,000	2,636	1,175	1,175
202-476-730.00	Professional / Contractual	3,255	3,000		3,238		
202-476-750.00	Oper Materials & Supplies	23,739	35,000	35,000	29,330	36,000	36,000
202-476-815.00	Snowmelt Operating Costs			109,875	109,875		
202-476-815.01	Snowmelt Maintenance						
202-476-920.00	Motorpool Charges	40,255	72,000	75,000	74,634	74,000	74,000
NET OF REVENUES/APPROPRIATIONS - 476-Winter Ma		(111,080)	(171,310)	(326,829)	(319,498)	(160,980)	(160,980)
Dept 477-Construction							
202-477-739.00	Design Engineering	47,574	61,395	61,395	89,872		55,000
202-477-952.00	Construction	272,659	2,092,930	2,242,715	2,302	274,910	232,000
NET OF REVENUES/APPROPRIATIONS - 477-Constructi		(320,233)	(2,154,325)	(2,304,110)	(92,174)	(274,910)	(287,000)
Dept 491-Trunkline - Routine Maint							
202-491-702.00	Salaries & Wages - Fulltime			5,000	5,442		
202-491-703.00	Salaries & Wages - Parttime			80	60		
202-491-704.00	Overtime			1,000	687		
202-491-710.00	Life Insurance			10	6		
202-491-711.00	Health Benefits - Blue Cross			1,300	1,474		
202-491-711.03	Health Care Savings Plan			30	27		
202-491-713.00	Long Term Disability Insurance			25	16		
202-491-713.01	Short Term Disability Insurance						
202-491-714.00	Worker Comp Insurance			350	377		
202-491-715.00	Unemployment Comp Insurance			5	1		
202-491-716.00	MERS Retirement - Employer			550	599		
202-491-717.00	Social Security - Employer			450	447		
202-491-718.00	Retirement Health Insurance			225	209		
202-491-730.00	Professional / Contractual	608	1,000			1,000	1,000
202-491-750.00	Oper Materials & Supplies		100	1,000	1,199	100	100
202-491-920.00	Motorpool Charges		150	6,000	6,512		
NET OF REVENUES/APPROPRIATIONS - 491-Trunkline		(608)	(1,250)	(16,025)	(17,056)	(1,100)	(1,100)
Dept 492-Trunkline - Sweep & Flush							
202-492-702.00	Salaries & Wages - Fulltime	4,327	6,300	5,040	3,584	4,050	4,050
202-492-703.00	Salaries & Wages - Parttime						
202-492-704.00	Overtime		200	160		650	650

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 492-Trunkline - Sweep & Flush							
202-492-710.00	Life Insurance		10	10		15	15
202-492-711.00	Health Benefits - Blue Cross	1,044	2,250	1,800	736	1,730	1,730
202-492-711.01	Optical Reimbursement						
202-492-711.03	Health Care Savings Plan			50	26		
202-492-713.00	Long Term Disability Insurance		20	20		20	20
202-492-713.01	Short Term Disability Insurance					20	20
202-492-714.00	Worker Comp Insurance	241	275	275	227	300	300
202-492-715.00	Unemployment Comp Insurance		20	16		20	20
202-492-716.00	MERS Retirement - Employer	353	470	376	351	500	500
202-492-717.00	Social Security - Employer	315	1,120	600	261	360	360
202-492-718.00	Retirement Health Insurance	173	260	175	109	190	190
202-492-730.00	Professional / Contractual						
202-492-750.00	Oper Materials & Supplies						
202-492-920.00	Motorpool Charges	9,655	5,400	8,500	7,191	4,530	4,530
NET OF REVENUES/APPROPRIATIONS - 492-Trunkline		(16,108)	(16,325)	(17,022)	(12,485)	(12,385)	(12,385)
Dept 493-Trunkline - Traffic Signals							
202-493-730.00	Professional / Contractual						
202-493-831.00	Signal Lights	2,927	7,000	9,600	8,982	7,000	7,000
NET OF REVENUES/APPROPRIATIONS - 493-Trunkline		(2,927)	(7,000)	(9,600)	(8,982)	(7,000)	(7,000)
Dept 496-Trunkline - Winter Maintenance							
202-496-702.00	Salaries & Wages - Fulltime	547	1,000	603	241	1,000	1,000
202-496-703.00	Salaries & Wages - Parttime						
202-496-704.00	Overtime	59	200	100	40	200	200
202-496-707.00	Sick Pay						
202-496-710.00	Life Insurance	1	10			10	10
202-496-711.00	Health Benefits - Blue Cross	118	970	110	44	890	890
202-496-713.00	Long Term Disability Insurance	1	20	5		15	15
202-496-713.01	Short Term Disability Insurance					20	20
202-496-714.00	Worker Comp Insurance	31	275	41	17	250	250
202-496-715.00	Unemployment Comp Insurance	12	10	5	1	15	15
202-496-716.00	MERS Retirement - Employer	49	100	70	28	415	415
202-496-717.00	Social Security - Employer	44	100	50	21	300	300
202-496-718.00	Retirement Health Insurance	24	200	50	11	160	160
202-496-730.00	Professional / Contractual						
202-496-750.00	Oper Materials & Supplies						
202-496-920.00	Motorpool Charges	2,147	1,000	2,800	2,499	2,625	2,625
NET OF REVENUES/APPROPRIATIONS - 496-Trunkline		(3,033)	(3,885)	(3,834)	(2,902)	(5,900)	(5,900)
Dept 498-Trunkline- Trees & Shrubs							
202-498-702.00	Salaries & Wages - Fulltime						
202-498-703.00	Salaries & Wages - Parttime						
202-498-704.00	Overtime						
202-498-710.00	Life Insurance						

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 498-Trunkline-	Trees & Shrubs						
202-498-711.00	Health Benefits - Blue Cross						
202-498-713.00	Long Term Disability Insurance						
202-498-713.01	Short Term Disability Insurance						
202-498-714.00	Worker Comp Insurance						
202-498-715.00	Unemployment Comp Insurance						
202-498-716.00	MERS Retirement - Employer						
202-498-717.00	Social Security - Employer						
202-498-718.00	Retirement Health Insurance						
202-498-730.00	Professional / Contractual						
202-498-750.00	Oper Materials & Supplies						
202-498-920.00	Motorpool Charges						
NET OF REVENUES/APPROPRIATIONS - 498-Trunkline-							
Dept 499-Trunkline -	Grass & Weeds						
202-499-702.00	Salaries & Wages - Fulltime	3,437	2,600	4,185	3,100	3,690	3,690
202-499-703.00	Salaries & Wages - Parttime	1,036	600	295	586	600	600
202-499-704.00	Overtime		200			200	200
202-499-710.00	Life Insurance	5	10	10	4	10	10
202-499-711.00	Health Benefits - Blue Cross	735	1,100	957	711	935	935
202-499-711.03	Health Care Savings Plan	21	40	16	14	55	55
202-499-713.00	Long Term Disability Insurance	11	15	15	10	15	15
202-499-713.01	Short Term Disability Insurance					20	20
202-499-714.00	Worker Comp Insurance	129	100	129	104	110	110
202-499-715.00	Unemployment Comp Insurance	20	50	10	6	15	20
202-499-716.00	MERS Retirement - Employer	263	300	434	318	450	450
202-499-717.00	Social Security - Employer	324	330	340	277	300	300
202-499-718.00	Retirement Health Insurance	101	100	160	111	85	85
202-499-730.00	Professional / Contractual	1,026		3,100	1,795	3,100	3,100
202-499-750.00	Oper Materials & Supplies						
202-499-814.00	Water & Sewer Charges	11,455	16,000	18,000	24,194	13,000	13,000
202-499-920.00	Motorpool Charges	2,803	3,600	4,000	3,146	4,100	4,100
NET OF REVENUES/APPROPRIATIONS - 499-Trunkline		(21,366)	(25,045)	(31,651)	(34,376)	(26,685)	(26,690)
ESTIMATED REVENUES - FUND 202		1,068,452	2,763,376	2,971,441	982,997	1,197,815	1,197,815
APPROPRIATIONS - FUND 202		1,023,708	2,942,750	3,351,739	987,602	1,182,435	1,194,555
NET OF REVENUES/APPROPRIATIONS - FUND 202		44,744	(179,374)	(380,298)	(4,605)	15,380	3,260
BEGINNING FUND BALANCE		460,336	505,079	505,079	505,079		
ENDING FUND BALANCE		505,080	325,705	124,781	500,474		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
203-040-543.00	State Grants		141,000				
203-040-569.00	State Grant - Act 51	186,432	187,100	187,100	211,092	193,470	193,470
203-040-569.03	State Grant - Local Road	6,582	6,000	5,500	5,485	4,700	4,700
203-040-626.00	Contractual Services Revenue	3,408	2,000	8,000	7,534	500	500
203-040-665.00	Interest & Dividends	106	500	100		500	500
203-040-672.00	Special Assessment Revenue	2,726	3,000	1,000	644	500	500
203-040-676.00	Reimbursements						
203-040-676.07	Reimbursement - Snowmelt Op costs	25,413	30,000			30,000	30,000
203-040-689.00	Refunds Rebates Miscellaneous						
203-040-699.02	Contrib from Major Streets					120,000	120,000
203-040-699.07	Contrib from General Fund - Streets	214,200	160,825	160,825	160,825	428,290	428,290
203-040-699.28	Contrib from 456 Infrastructure Const						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		438,867	530,425	362,525	385,580	777,960	777,960
Dept 470-Administration Engineering Records							
203-470-730.00	Professional / Contractual	52	6,000	6,000		6,000	6,000
203-470-730.90	Administrative Charges	37,720	34,785	34,785	34,785	37,570	37,570
203-470-790.00	Printing & Publishing						
203-470-910.00	General Insurance	820	800	900	852		
203-470-981.00	Interest Expense	19,764					
203-470-999.02	Contrib to Major Streets	120,000	120,000	120,000	120,000		
203-470-999.16	Contrib to DTIF Debt Fd						
203-470-999.66	Contrib to 254 DTIF Rev Fd	6	30,530	30,530	30,530	31,535	31,535
NET OF REVENUES/APPROPRIATIONS - 470-Administrat		(178,362)	(192,115)	(192,215)	(186,167)	(75,105)	(75,105)
Dept 471-Routine Maintenance							
203-471-702.00	Salaries & Wages - Fulltime	63,307	69,300	69,300	64,518	70,000	70,000
203-471-703.00	Salaries & Wages - Parttime	1,948	1,400	2,474	2,961	1,500	1,500
203-471-704.00	Overtime	5,111	6,000	6,500	6,100	6,000	6,000
203-471-707.00	Sick Pay					400	400
203-471-710.00	Life Insurance	89	150	150	82	250	250
203-471-711.00	Health Benefits - Blue Cross	16,627	37,950	21,580	16,365	36,080	36,080
203-471-711.03	Health Care Savings Plan		50	55	64		
203-471-713.00	Long Term Disability Insurance	248	250	200	205	350	350
203-471-713.01	Short Term Disability Insurance					375	375
203-471-714.00	Worker Comp Insurance	3,574	4,400	4,715	4,390	7,375	7,375
203-471-715.00	Unemployment Comp Insurance	221	330	100	81	525	525
203-471-716.00	MERS Retirement - Employer	5,596	7,200	7,600	7,029	7,465	7,465
203-471-716.01	401(a) Retirement - Employer	22		75	71	1,400	1,400
203-471-717.00	Social Security - Employer	5,219	5,760	5,930	5,518	8,350	8,350
203-471-718.00	Retirement Health Insurance	2,759	4,000	3,100	2,804	4,000	4,000
203-471-730.00	Professional / Contractual	14,147	24,300	30,300	25,353	31,200	31,200
203-471-750.00	Oper Materials & Supplies	20,465	14,300	52,300	43,922	30,000	30,000
203-471-920.00	Motorpool Charges	30,820	36,200	32,300	24,876	33,300	33,300
NET OF REVENUES/APPROPRIATIONS - 471-Routine M		(170,153)	(211,590)	(236,679)	(204,339)	(238,570)	(238,570)

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 472-Sweep & Flush							
203-472-702.00	Salaries & Wages - Fulltime	10,102	11,500	9,200	6,673	13,000	13,000
203-472-703.00	Salaries & Wages - Parttime						
203-472-704.00	Overtime	1,876	1,950	1,560	836	1,500	1,500
203-472-710.00	Life Insurance	16	25	20	11	35	40
203-472-711.00	Health Benefits - Blue Cross	3,554	4,850	3,900	1,970	4,240	4,240
203-472-711.03	Health Care Savings Plan				2		
203-472-713.00	Long Term Disability Insurance	37	75	60	28	65	65
203-472-713.01	Short Term Disability Insurance					70	70
203-472-714.00	Worker Comp Insurance	656	1,100	880	460	1,115	1,115
203-472-715.00	Unemployment Comp Insurance	2	50	40		65	65
203-472-716.00	MERS Retirement - Employer	972	1,750	1,400	739	1,880	1,880
203-472-717.00	Social Security - Employer	880	1,650	1,320	549	1,350	1,350
203-472-718.00	Retirement Health Insurance	479	890	720	299	705	705
203-472-730.00	Professional / Contractual						
203-472-750.00	Oper Materials & Supplies						
203-472-920.00	Motorpool Charges	53,085	45,580	36,500	28,408	37,600	37,600
NET OF REVENUES/APPROPRIATIONS - 472-Sweep & I		(71,659)	(69,420)	(55,600)	(39,975)	(61,625)	(61,630)
Dept 473-Traffic Services							
203-473-702.00	Salaries & Wages - Fulltime			210	122		
203-473-703.00	Salaries & Wages - Parttime	646		850	637		
203-473-704.00	Overtime						
203-473-710.00	Life Insurance						
203-473-711.00	Health Benefits - Blue Cross			65	37		
203-473-713.00	Long Term Disability Insurance						
203-473-713.01	Short Term Disability Insurance						
203-473-714.00	Worker Comp Insurance	25		60	44		
203-473-715.00	Unemployment Comp Insurance	13		17	11		
203-473-716.00	MERS Retirement - Employer			20	12		
203-473-717.00	Social Security - Employer	49		80	57		
203-473-718.00	Retirement Health Insurance			8	5		
203-473-730.00	Professional / Contractual	1,250	2,000	15,900	14,018	6,000	6,000
203-473-750.00	Oper Materials & Supplies						
203-473-920.00	Motorpool Charges	454	200	500	301	550	550
NET OF REVENUES/APPROPRIATIONS - 473-Traffic Ser		(2,437)	(2,200)	(17,710)	(15,244)	(6,550)	(6,550)
Dept 474-Signs & Signals							
203-474-702.00	Salaries & Wages - Fulltime	2,842	4,400	3,700	3,076	4,400	4,400
203-474-703.00	Salaries & Wages - Parttime	670		324	355	400	400
203-474-704.00	Overtime	10		164	96	200	200
203-474-710.00	Life Insurance	4	20	10	5	20	20
203-474-711.00	Health Benefits - Blue Cross	673	1,270	900	667	1,000	1,000
203-474-711.03	Health Care Savings Plan			5	32	10	10
203-474-713.00	Long Term Disability Insurance	13	50	20	13	25	25
203-474-713.01	Short Term Disability Insurance					30	30

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 474-Signs & Signals							
203-474-714.00	Worker Comp Insurance	146	260	220	219	270	270
203-474-715.00	Unemployment Comp Insurance	22	20	10	6	20	20
203-474-716.00	MERS Retirement - Employer	244	340	375	310	470	470
203-474-717.00	Social Security - Employer	280	480	280	260	400	400
203-474-718.00	Retirement Health Insurance	120	175	124	84	175	175
203-474-730.00	Professional / Contractual						
203-474-750.00	Oper Materials & Supplies	1,680	5,500	5,500	2,292	5,700	5,700
203-474-920.00	Motorpool Charges	598	1,500	600	314	700	700
NET OF REVENUES/APPROPRIATIONS - 474-Signs & S		(7,302)	(14,015)	(12,232)	(7,729)	(13,820)	(13,820)
Dept 475-Pavement Marking							
203-475-702.00	Salaries & Wages - Fulltime						
203-475-703.00	Salaries & Wages - Parttime			26	15		
203-475-704.00	Overtime						
203-475-710.00	Life Insurance						
203-475-711.00	Health Benefits - Blue Cross						
203-475-713.00	Long Term Disability Insurance						
203-475-713.01	Short Term Disability Insurance						
203-475-714.00	Worker Comp Insurance			2	1		
203-475-715.00	Unemployment Comp Insurance			1			
203-475-716.00	MERS Retirement - Employer						
203-475-717.00	Social Security - Employer			2	1		
203-475-718.00	Retirement Health Insurance						
203-475-730.00	Professional / Contractual	10,107	18,000	19,200	11,191	19,800	19,800
203-475-750.00	Oper Materials & Supplies	448		1,000	428	1,000	1,000
203-475-920.00	Motorpool Charges		500	500		500	500
NET OF REVENUES/APPROPRIATIONS - 475-Pavement		(10,555)	(18,500)	(20,731)	(11,636)	(21,300)	(21,300)
Dept 476-Winter Maintenance							
203-476-702.00	Salaries & Wages - Fulltime	15,448	16,500	43,000	42,289	16,500	20,000
203-476-703.00	Salaries & Wages - Parttime						
203-476-704.00	Overtime	7,549	5,900	29,500	26,168	10,000	10,000
203-476-707.00	Sick Pay		270	350			
203-476-710.00	Life Insurance	40	50	80	74	50	50
203-476-711.00	Health Benefits - Blue Cross	4,781	6,800	13,000	12,552	7,000	10,000
203-476-711.03	Health Care Savings Plan	27		200	184	100	100
203-476-713.00	Long Term Disability Insurance	52	130	220	191	130	130
203-476-713.01	Short Term Disability Insurance					100	100
203-476-714.00	Worker Comp Insurance	1,011	1,420	3,250	3,171	1,600	2,200
203-476-715.00	Unemployment Comp Insurance	400	120	400	293	90	200
203-476-716.00	MERS Retirement - Employer	1,874	1,800	7,000	6,695	2,825	3,500
203-476-717.00	Social Security - Employer	1,688	2,015	5,500	5,046	1,935	2,000
203-476-718.00	Retirement Health Insurance	884	900	2,600	2,487	900	900
203-476-730.00	Professional / Contractual	2,300			3,238		
203-476-750.00	Oper Materials & Supplies	23,739	27,700	36,500	29,270	37,600	37,600

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 203 Local Streets Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 476-Winter Maintenance							
203-476-815.00	Snowmelt Operating Costs	31,897	33,000			33,000	33,000
203-476-815.01	Snowmelt Maintenance	52,546	10,000			10,000	10,000
203-476-920.00	Motorpool Charges	40,255	50,700	78,000	74,569	46,300	46,300
NET OF REVENUES/APPROPRIATIONS - 476-Winter Ma		(184,491)	(157,305)	(219,600)	(206,227)	(168,130)	(176,080)
Dept 477-Construction							
203-477-739.00	Design Engineering	8,638	89,935	30,000	9,291	79,890	34,500
203-477-952.00	Construction	40,083	347,315	66,000	2,302	172,500	172,500
NET OF REVENUES/APPROPRIATIONS - 477-Constructi		(48,721)	(437,250)	(96,000)	(11,593)	(252,390)	(207,000)
ESTIMATED REVENUES - FUND 203		438,867	530,425	362,525	385,580	777,960	777,960
APPROPRIATIONS - FUND 203		673,680	1,102,395	850,767	682,910	837,490	800,055
NET OF REVENUES/APPROPRIATIONS - FUND 203		(234,813)	(571,970)	(488,242)	(297,330)	(59,530)	(22,095)
BEGINNING FUND BALANCE		750,053	515,241	515,241	515,241		
ENDING FUND BALANCE		515,240	(56,729)	26,999	217,911		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
236-040-402.00	Current Property Taxes	52,419	52,255	52,255	48,299	52,255	52,255
236-040-410.00	Personal Prop Tax-Delinquent			175	177		
236-040-543.00	State Grants						
236-040-580.00	Partnership Dues		30,000			30,000	30,000
236-040-582.00	Local Grants		3,000			3,000	3,000
236-040-582.02	Dumpster Revenue		150				
236-040-582.06	Artwalk Grants	98,675	40,000	36,275	36,550	37,250	37,250
236-040-582.07	Grand Wavin' Grants	15,534	20,000	9,505	9,509		
236-040-582.08	MSDDA Promotions Sp Event	12,275	61,000	12,360	12,363	15,000	20,000
236-040-582.09	Principal Shopping District Revenue	71,603	76,675	76,675	72,438	76,675	76,675
236-040-582.10	Fire Barn Gallery Local Grant Revenu			6,000	3,500	30,000	30,000
236-040-665.00	Interest & Dividends	6	50	120	126	50	50
236-040-665.08	Interest - Facade Loans	2,751	3,000	6,000	5,714	3,000	3,000
236-040-665.16	Principal - Facade Loans						
236-040-672.01	SPAS 597 PSD Revenue	501					
236-040-675.71	Donations - Tree Lighting						
236-040-689.00	Refunds Rebates Miscellaneous	20,637	2,000	3,550	3,561	2,000	2,000
236-040-698.08	Loan Proceeds - Facade Loan						
236-040-699.01	Contrib from General Fund					20,000	
236-040-699.66	Contrib from 254 DTIF Rev Fund						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		274,401	288,130	202,915	192,237	269,230	254,230
Dept 484-Administration & General							
236-484-702.00	Salaries & Wages - Fulltime	51,456	55,355	33,500	31,299	58,525	58,525
236-484-703.00	Salaries & Wages - Parttime	5,690	21,000	19,500	18,822	16,865	16,865
236-484-704.00	Overtime						
236-484-710.00	Life Insurance	143	140	140	24	140	140
236-484-711.00	Health Benefits - Blue Cross	4,010	4,820	2,850	2,626	4,990	4,990
236-484-711.01	Optical Reimbursement		150	150		150	150
236-484-711.03	Health Care Savings Plan			900	767	1,755	1,755
236-484-713.00	Long Term Disability Insurance	198	175	175	30	215	215
236-484-713.01	Short Term Disability Insurance					230	230
236-484-714.00	Worker Comp Insurance	235	275	275	158	320	320
236-484-715.00	Unemployment Comp Insurance	306	415	415	276	345	345
236-484-716.00	MERS Retirement - Employer	3,760	4,350	3,000	2,722	6,010	6,010
236-484-716.01	401(a) Retirement - Employer	1,000	1,110	150	106	590	590
236-484-717.00	Social Security - Employer	4,359	5,240	4,200	3,781	5,765	5,765
236-484-718.00	Retirement Health Insurance	2,030	2,215	230	229		
236-484-730.00	Professional / Contractual	19,370	20,000	20,000	18,578	6,700	6,700
236-484-730.90	Administrative Charges	12,395	9,595	9,595	9,595	13,160	13,160
236-484-731.00	Legal Fees						
236-484-733.01	Escheats Payments to State of MI	350					
236-484-736.03	Facade Development Loans						
236-484-745.00	Periodicals & Subscrip		250	125	125	200	200
236-484-750.00	Oper Materials & Supplies	1,655	1,500	2,200	1,972	2,200	2,200

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 484-Administration & General							
236-484-750.02	Banner & Tree Lights & Ornaments	19,460	6,000	4,600	7,075	15,000	15,000
236-484-750.06	Artwalk Grant Expenses	36,465	35,000	29,000	28,409	28,800	28,800
236-484-750.07	Community Art Project	16,513	15,000	3,000	2,660		
236-484-750.08	Promotions/Sp Event Expenses	20,313	49,385	24,000	23,634	18,000	18,000
236-484-750.11	Fire Barn Gallery Expenses			5,500	1,838	30,000	30,000
236-484-750.12	Organization - project costs					1,400	1,400
236-484-750.14	Preservation & Place - project costs			100	54	3,420	3,420
236-484-750.16	Business Recruitment & Retention			50	23	1,200	1,200
236-484-780.00	Advertising & Public Relations	28,569	20,000	27,500	26,680	40,000	40,000
236-484-785.00	Memberships & Dues	354	700	855	851	1,675	1,675
236-484-790.00	Printing & Publishing	2,714	5,000	2,000	1,688	2,000	2,000
236-484-811.00	Telephone	1,030	2,000	1,200	998	2,000	2,000
236-484-820.00	Postage	336	1,500	300	81	1,500	1,500
236-484-860.00	Transportation & Lodging		2,500	2,500	920	2,500	2,500
236-484-870.00	Professional Development	120	500	500	146	500	500
236-484-981.08	Int Ex-Facade Loans	3,147	3,000	6,000	5,579	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(235,978)	(267,175)	(204,510)	(191,746)	(269,155)	(269,155)
Dept 503-Principal Shopping District Expenses							
236-503-780.00	Advertising & Public Relations						
NET OF REVENUES/APPROPRIATIONS - 503-Principal							
ESTIMATED REVENUES - FUND 236		274,401	288,130	202,915	192,237	269,230	254,230
APPROPRIATIONS - FUND 236		235,978	267,175	204,510	191,746	269,155	269,155
NET OF REVENUES/APPROPRIATIONS - FUND 236		38,423	20,955	(1,595)	491	75	(14,925)
BEGINNING FUND BALANCE		15,600	54,024	54,024	54,024		
ENDING FUND BALANCE		54,023	74,979	52,429	54,515		

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 040-Revenue Accounts								
251-040-665.00	Interest & Dividends	70	2,000	100		100	100	
251-040-665.05	Interest - EDC Loans	956	1,500	1,000	710	2,500	2,500	
251-040-689.00	Refunds Rebates Miscellaneous	2,006						
251-040-698.02	Loan Application Fees			250	250			
251-040-699.01	Contrib from General Fund							
251-040-699.09	Contrib from 252 Brownfield Fund			40,000				
251-040-699.67	Contrib from GLTIF SR255 Fund	425						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		3,457	3,500	41,350	960	2,600	2,600	
Dept 484-Administration & General								
251-484-730.00	Professional / Contractual		5,000	5,000				
251-484-730.10	Chamber Economic Development Se	18,966	19,000	18,450	18,427	19,000	19,000	
251-484-736.02	Economic Development Loans							
251-484-999.09	Contrib to 252 Brownfield Redev Auth	6,175	20,000					
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(25,141)	(44,000)	(23,450)	(18,427)	(19,000)	(19,000)	
ESTIMATED REVENUES - FUND 251		3,457	3,500	41,350	960	2,600	2,600	
APPROPRIATIONS - FUND 251		25,141	44,000	23,450	18,427	19,000	19,000	
NET OF REVENUES/APPROPRIATIONS - FUND 251		(21,684)	(40,500)	17,900	(17,467)	(16,400)	(16,400)	
BEGINNING FUND BALANCE		473,129	451,445	451,445	451,445			
ENDING FUND BALANCE		451,445	410,945	469,345	433,978			

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
252-040-543.00	State Grants						
252-040-665.00	Interest & Dividends	6					
252-040-676.00	Reimbursements						
252-040-699.01	Contrib from General Fund						
252-040-699.05	Contrib from EDC	6,175	20,000				
252-040-699.67	Contrib from GLTIF SR255 Fund						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		6,181	20,000				
Dept 484-Administration & General							
252-484-730.00	Professional / Contractual	(8,333)	20,000	20,000	1,589	20,000	20,000
252-484-780.00	Advertising & Public Relations						
252-484-999.05	Contrib to EDC Fund			40,000			
252-484-999.15	Contrib to BTIF Debt Fd						
NET OF REVENUES/APPROPRIATIONS - 484-Administra		8,333	(20,000)	(60,000)	(1,589)	(20,000)	(20,000)
ESTIMATED REVENUES - FUND 252		6,181	20,000				
APPROPRIATIONS - FUND 252		(8,333)	20,000	60,000	1,589	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 252		14,514		(60,000)	(1,589)	(20,000)	(20,000)
BEGINNING FUND BALANCE		75,660	90,174	90,174	90,174		
ENDING FUND BALANCE		90,174	90,174	30,174	88,585		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
253-040-402.00	Current Property Taxes	59,546	69,105	69,105	58,408	68,575	68,575
253-040-665.00	Interest & Dividends	8	50	50			
253-040-689.00	Refunds Rebates Miscellaneous						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		59,554	69,155	69,155	58,408	68,575	68,575
Dept 484-Administration & General							
253-484-730.00	Professional / Contractual						
253-484-999.15	Contrib to BTIF Debt Fd	67,920	70,280	71,390	70,798	69,175	69,175
NET OF REVENUES/APPROPRIATIONS - 484-Administra		(67,920)	(70,280)	(71,390)	(70,798)	(69,175)	(69,175)
ESTIMATED REVENUES - FUND 253		59,554	69,155	69,155	58,408	68,575	68,575
APPROPRIATIONS - FUND 253		67,920	70,280	71,390	70,798	69,175	69,175
NET OF REVENUES/APPROPRIATIONS - FUND 253		(8,366)	(1,125)	(2,235)	(12,390)	(600)	(600)
BEGINNING FUND BALANCE		40,931	32,565	32,565	32,565		
ENDING FUND BALANCE		32,565	31,440	30,330	20,175		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
254-040-402.00	Current Property Taxes	272,837	291,805	291,805	284,706	307,470	307,470
254-040-509.00	Federal Grants	135,181	135,185	124,450	124,434	123,155	123,155
254-040-665.00	Interest & Dividends	(14,740)	1,000	1,000	(8,367)		
254-040-665.26	Dntn Bond Interest Rev	46,224					
254-040-672.00	Special Assessment Revenue		36,790				
254-040-676.00	Reimbursements	(12,200)					
254-040-699.01	Contrib from General Fund	200,003	121,180	121,180	121,181	121,880	121,880
254-040-699.03	Contrib from Local Streets	6	30,530	30,530	30,530	31,535	31,535
254-040-699.32	Contrib from Sewer Fund	2	9,590	9,590	9,590	9,905	9,905
254-040-699.33	Contrib from City Water		10,100	10,100	10,103	10,434	10,434
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		627,313	636,180	588,655	572,177	604,379	604,379
Dept 484-Administration & General							
254-484-730.00	Professional / Contractual	28					
254-484-999.05	Contrib to EDC Fund	426					
254-484-999.16	Contrib to DTIF Debt Fd	513,241	601,955	600,350	600,141	604,225	604,225
254-484-999.20	Contrib to Public Improvement Fund	42,370	42,370	42,370	42,370	42,370	42,370
254-484-999.26	Contrib to DTIF Const Fd	6,970					
NET OF REVENUES/APPROPRIATIONS - 484-Administra		(563,035)	(644,325)	(642,720)	(642,511)	(646,595)	(646,595)
ESTIMATED REVENUES - FUND 254		627,313	636,180	588,655	572,177	604,379	604,379
APPROPRIATIONS - FUND 254		563,035	644,325	642,720	642,511	646,595	646,595
NET OF REVENUES/APPROPRIATIONS - FUND 254		64,278	(8,145)	(54,065)	(70,334)	(42,216)	(42,216)
BEGINNING FUND BALANCE		60,006	124,285	124,285	124,285		
ENDING FUND BALANCE		124,284	116,140	70,220	53,951		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
255-040-402.00	Current Property Taxes	385,967	393,660	393,660	325,553	350,390	350,390
255-040-543.05	State Grant GL Brownfield \$1M	(165)					
255-040-665.00	Interest & Dividends	26,013	20,000	23,000	29,905	20,000	20,000
255-040-672.00	Special Assessment Revenue	37,002	20,000	35,000		35,000	35,000
255-040-689.00	Refunds Rebates Miscellaneous	106,701					
255-040-699.00	Contrib from BLP	93,919	85,000	85,000	51,582	85,000	85,000
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		649,437	518,660	536,660	407,040	490,390	490,390
Dept 484-Administration & General							
255-484-730.00	Professional / Contractual	1,997,723		75,000	5,022	75,000	75,000
255-484-750.00	Oper Materials & Supplies	13,062					
255-484-999.09	Contrib to 252 Brownfield Redev Auth						
255-484-999.17	Contrib to GLTIF Dt 355	1,947,851	1,698,600	1,690,895	1,690,563	1,472,995	1,472,995
255-484-999.27	Contrib to GLTIF Const455						
NET OF REVENUES/APPROPRIATIONS - 484-Administr		(3,958,636)	(1,698,600)	(1,765,895)	(1,695,585)	(1,547,995)	(1,547,995)
ESTIMATED REVENUES - FUND 255		649,437	518,660	536,660	407,040	490,390	490,390
APPROPRIATIONS - FUND 255		3,958,636	1,698,600	1,765,895	1,695,585	1,547,995	1,547,995
NET OF REVENUES/APPROPRIATIONS - FUND 255		(3,309,199)	(1,179,940)	(1,229,235)	(1,288,545)	(1,057,605)	(1,057,605)
BEGINNING FUND BALANCE		6,855,803	3,546,602	3,546,602	3,546,602		
ENDING FUND BALANCE		3,546,604	2,366,662	2,317,367	2,258,057		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
256-040-403.03	Current Property Tax-Infrastructure D	528,093	496,068	515,600	534,177	503,870	503,870
256-040-410.00	Personal Prop Tax-Delinquent			485	549		
256-040-509.00	Federal Grants						
256-040-543.00	State Grants						
256-040-582.00	Local Grants						
256-040-665.00	Interest & Dividends	9,068	3,000	3,000	2,685	500	500
256-040-689.00	Refunds Rebates Miscellaneous	12,660					
256-040-698.00	Bond Proceeds					7,000,000	7,000,000
256-040-699.01	Contrib from General Fund						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		549,821	499,068	519,085	537,411	7,504,370	7,504,370
Dept 484-Administration & General							
256-484-730.00	Professional / Contractual						
256-484-790.00	Printing & Publishing						
256-484-999.01	Contrib to General Fund						
256-484-999.18	Contrib to 356 Infrastructure Debt Fur	594,063	615,490	615,490	615,138	630,515	630,515
256-484-999.28	Contrib to 456 Inf Const	1,396,911	1,774,905	2,123,645	877,217		
NET OF REVENUES/APPROPRIATIONS - 484-Administra		(1,990,974)	(2,390,395)	(2,739,135)	(1,492,355)	(630,515)	(630,515)
ESTIMATED REVENUES - FUND 256		549,821	499,068	519,085	537,411	7,504,370	7,504,370
APPROPRIATIONS - FUND 256		1,990,974	2,390,395	2,739,135	1,492,355	630,515	630,515
NET OF REVENUES/APPROPRIATIONS - FUND 256		(1,441,153)	(1,891,327)	(2,220,050)	(954,944)	6,873,855	6,873,855
BEGINNING FUND BALANCE		3,990,555	2,549,402	2,549,402	2,549,402		
ENDING FUND BALANCE		2,549,402	658,075	329,352	1,594,458		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
275-040-509.00	Federal Grants	471,624	450,500	225,000	12,822	395,100	395,100
275-040-509.07	Federal Grant - NFMC	4,320		7,800	5,400	7,800	7,800
275-040-543.13	State Grant-Rev NMS-010	75,500	21,600	21,600	1,733	50,833	50,833
275-040-543.27	State Grant-MSHDA HPR GRANT		22,500	225,000	31,842		
275-040-543.28	State Grant-MSHDA NIP	677	46,100	46,100	700	700	700
275-040-543.29	State Grant MSHDA Links	16,800	21,600	21,600	1,890	7,964	7,964
275-040-543.30	Housing Needs Assessment Revenue						
275-040-543.31	PIP Housing loan proceeds	4,300			2,341		
275-040-582.00	Local Grants			24,895	17,074	24,895	24,895
275-040-665.00	Interest & Dividends	16					
275-040-675.00	Donations	10,350		6,000	3,512	6,000	6,000
275-040-689.00	Refunds Rebates Miscellaneous	175					
275-040-699.01	Contrib from General Fund						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		583,762	562,300	577,995	77,314	493,292	493,292
Dept 484-Administration & General							
275-484-730.00	Professional / Contractual	20,160	50,500	24,000	29,548	24,000	24,000
275-484-737.01	House #1	6,350	350,000	30,000		30,000	30,000
275-484-737.02	House #2	25,342	46,100	30,000		30,000	30,000
275-484-737.03	House #3	30,923	15,000	30,000	3,068	30,000	30,000
275-484-737.04	House #4		21,600	30,000	27,782	30,000	30,000
275-484-737.05	House #5	405		60,000		60,000	60,000
275-484-737.06	PIP housing expenses	10,301			21,863		
275-484-750.00	Oper Materials & Supplies	949	1,000	4,245	4,529	4,245	4,245
275-484-780.00	Advertising & Public Relations	750	2,000	9,500	340	9,500	9,500
275-484-790.00	Printing & Publishing	420	1,000	3,000	3,111	3,000	3,000
275-484-811.00	Telephone	1,495			1,150		
275-484-820.00	Postage	75		100	107	100	100
275-484-860.00	Transportation & Lodging	942	800	2,000	1,162	2,000	2,000
275-484-870.00	Professional Development	445	500	2,500	3,730	2,500	2,500
275-484-999.01	Contrib to General Fund	57,167	68,500	84,800	84,800	91,695	91,695
NET OF REVENUES/APPROPRIATIONS - 484-Administr		(155,724)	(557,000)	(310,145)	(181,190)	(317,040)	(317,040)
Dept 489-CDBG Facade Loans							
275-489-734.01	Project 1 115 Washington	18,713					
275-489-734.02	Project 2 119 Washington	66,041					
275-489-734.03	Project 3 210 Washington	27,212					
275-489-734.04	Project 4 732 Washington						
275-489-734.05	Project 5 735 Washington	222,128					
275-489-734.06	Project 6 1118 Washington	19,127					
NET OF REVENUES/APPROPRIATIONS - 489-CDBG Fac		(353,221)					
ESTIMATED REVENUES - FUND 275		583,762	562,300	577,995	77,314	493,292	493,292
APPROPRIATIONS - FUND 275		508,945	557,000	310,145	181,190	317,040	317,040
NET OF REVENUES/APPROPRIATIONS - FUND 275		74,817	5,300	267,850	(103,876)	176,252	176,252

BUDGET REPORT FOR CITY OF GRAND HAVEN  
Fund: 275 Housing Fund

Calculations as of 06/30/2014

GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
	BEGINNING FUND BALANCE	81,621	156,438	156,438	156,438		
	ENDING FUND BALANCE	156,438	161,738	424,288	52,562		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 310 Assessment Bond Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
310-040-665.00	Interest & Dividends	1,421			1,048		
310-040-672.00	Special Assessment Revenue	5,821	4,000	4,000		3,000	3,000
310-040-698.01	Loan Proceeds						
310-040-699.01	Contrib from General Fund						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		7,242	4,000	4,000	1,048	3,000	3,000
Dept 484-Administration & General							
310-484-731.00	Legal Fees						
310-484-980.00	Principal	5,000	10,000	10,000	10,000	10,000	10,000
310-484-981.00	Interest Expense	1,940	1,500	1,500	1,500	905	905
310-484-982.00	Paying Agent Fees	300	300	300	50	300	300
310-484-999.20	Contrib to Public Improvement Fund			200,000	200,000		
NET OF REVENUES/APPROPRIATIONS - 484-Administra		(7,240)	(11,800)	(211,800)	(211,550)	(11,205)	(11,205)
ESTIMATED REVENUES - FUND 310		7,242	4,000	4,000	1,048	3,000	3,000
APPROPRIATIONS - FUND 310		7,240	11,800	211,800	211,550	11,205	11,205
NET OF REVENUES/APPROPRIATIONS - FUND 310		2	(7,800)	(207,800)	(210,502)	(8,205)	(8,205)
BEGINNING FUND BALANCE		248,668	248,670	248,670	248,670		
ENDING FUND BALANCE		248,670	240,870	40,870	38,168		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 351 GL Debt Support Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
351-040-402.00	Current Property Taxes	389,585	372,050	395,120	395,120	378,100	378,100
351-040-410.00	Personal Prop Tax-Delinquent			400	402		
351-040-665.00	Interest & Dividends	228	1,000	(4,585)	(755)	1,000	1,000
351-040-699.01	Contrib from General Fund						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		389,813	373,050	390,935	394,767	379,100	379,100
Dept 484-Administration & General							
351-484-980.00	Principal						
351-484-981.00	Interest Expense						
351-484-982.00	Paying Agent Fees						
NET OF REVENUES/APPROPRIATIONS - 484-Administra							
ESTIMATED REVENUES - FUND 351		389,813	373,050	390,935	394,767	379,100	379,100
APPROPRIATIONS - FUND 351							
NET OF REVENUES/APPROPRIATIONS - FUND 351		389,813	373,050	390,935	394,767	379,100	379,100
BEGINNING FUND BALANCE		902,265	1,292,078	1,292,078	1,292,078		
ENDING FUND BALANCE		1,292,078	1,665,128	1,683,013	1,686,845		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
352-040-699.25	Contrib from BTIF Construction Fund						
352-040-699.65	Contrib from 253 BTIF Rev Fund	67,920	70,280	71,390	70,798	69,175	69,175
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		67,920	70,280	71,390	70,798	69,175	69,175
Dept 484-Administration & General							
352-484-730.00	Professional / Contractual						
352-484-980.00	Principal	55,000	60,000	60,000	60,000	60,000	60,000
352-484-981.00	Interest Expense	12,920	9,780	10,890	10,798	8,675	8,675
352-484-982.00	Paying Agent Fees		500	500		500	500
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(67,920)	(70,280)	(71,390)	(70,798)	(69,175)	(69,175)
ESTIMATED REVENUES - FUND 352		67,920	70,280	71,390	70,798	69,175	69,175
APPROPRIATIONS - FUND 352		67,920	70,280	71,390	70,798	69,175	69,175
NET OF REVENUES/APPROPRIATIONS - FUND 352							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 353 Dwnntn TIF Debt Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
353-040-699.01	Contrib from General Fund						
353-040-699.66	Contrib from 254 DTIF Rev Fund	513,241	601,955	600,350	537,417	604,225	604,225
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		513,241	601,955	600,350	537,417	604,225	604,225
Dept 484-Administration & General							
353-484-730.00	Professional / Contractual						
353-484-980.00	Principal	80,000	170,000	170,000	170,000	180,000	180,000
353-484-981.00	Interest Expense	432,550	431,055	429,450	366,726	423,325	423,325
353-484-982.00	Paying Agent Fees	691	900	900	803	900	900
NET OF REVENUES/APPROPRIATIONS - 484-Administr		(513,241)	(601,955)	(600,350)	(537,529)	(604,225)	(604,225)
ESTIMATED REVENUES - FUND 353		513,241	601,955	600,350	537,417	604,225	604,225
APPROPRIATIONS - FUND 353		513,241	601,955	600,350	537,529	604,225	604,225
NET OF REVENUES/APPROPRIATIONS - FUND 353					(112)		
BEGINNING FUND BALANCE		113	113	113	113		
ENDING FUND BALANCE		113	113	113	1		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 355 G/L TIF Debt Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
355-040-665.00	Interest & Dividends						
355-040-699.67	Contrib from GLTIF SR255 Fund	1,947,851	1,698,600	1,690,895	1,690,563	1,472,995	1,472,995
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		1,947,851	1,698,600	1,690,895	1,690,563	1,472,995	1,472,995
Dept 484-Administration & General							
355-484-730.00	Professional / Contractual						
355-484-980.00	Principal	1,393,377	1,224,165	1,217,590	1,217,587	1,043,740	1,043,740
355-484-981.00	Interest Expense	554,154	473,785	472,655	472,654	428,605	428,605
355-484-982.00	Paying Agent Fees	321	650	650	401	650	650
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(1,947,852)	(1,698,600)	(1,690,895)	(1,690,642)	(1,472,995)	(1,472,995)
ESTIMATED REVENUES - FUND 355		1,947,851	1,698,600	1,690,895	1,690,563	1,472,995	1,472,995
APPROPRIATIONS - FUND 355		1,947,852	1,698,600	1,690,895	1,690,642	1,472,995	1,472,995
NET OF REVENUES/APPROPRIATIONS - FUND 355		(1)			(79)		
BEGINNING FUND BALANCE		80	80	80	80		
ENDING FUND BALANCE		79	80	80	1		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
356-040-665.00	Interest & Dividends						
356-040-699.28	Contrib from 456 Infrastructure Const						
356-040-699.68	Contrib from 256 Infrastructure SR Fl	594,063	615,490	615,490	615,138	630,515	630,515
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		594,063	615,490	615,490	615,138	630,515	630,515
Dept 484-Administration & General							
356-484-730.00	Professional / Contractual						
356-484-980.00	Principal	255,000	285,000	285,000	285,000	310,000	310,000
356-484-981.00	Interest Expense	338,813	329,890	329,890	329,888	319,915	319,915
356-484-982.00	Paying Agent Fees	250	600	600	313	600	600
NET OF REVENUES/APPROPRIATIONS - 484-Administra		(594,063)	(615,490)	(615,490)	(615,201)	(630,515)	(630,515)
ESTIMATED REVENUES - FUND 356		594,063	615,490	615,490	615,138	630,515	630,515
APPROPRIATIONS - FUND 356		594,063	615,490	615,490	615,201	630,515	630,515
NET OF REVENUES/APPROPRIATIONS - FUND 356					(63)		
	BEGINNING FUND BALANCE	63	63	63	63		
	ENDING FUND BALANCE	63	63	63			

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
369-040-665.00	Interest & Dividends						
369-040-699.23	Contrib from Building Authority Fund	453,321	459,650	447,050	446,721	459,650	459,650
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		453,321	459,650	447,050	446,721	459,650	459,650
Dept 484-Administration & General							
369-484-980.00	Principal	410,000	450,000	420,000	420,000	450,000	450,000
369-484-981.00	Interest Expense	43,000	9,000	26,400	26,400	9,000	9,000
369-484-982.00	Paying Agent Fees	375	650	650	321	650	650
NET OF REVENUES/APPROPRIATIONS - 484-Administra		(453,375)	(459,650)	(447,050)	(446,721)	(459,650)	(459,650)
ESTIMATED REVENUES - FUND 369		453,321	459,650	447,050	446,721	459,650	459,650
APPROPRIATIONS - FUND 369		453,375	459,650	447,050	446,721	459,650	459,650
NET OF REVENUES/APPROPRIATIONS - FUND 369		(54)					
BEGINNING FUND BALANCE			54				
ENDING FUND BALANCE							

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 401 Public Improvement

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 040-Revenue Accounts								
401-040-509.00	Federal Grants			15,110	15,112			
401-040-543.00	State Grants	87,889			37,499			
401-040-582.00	Local Grants	24,444	99,630	77,630	29,000	308,500	83,500	
401-040-665.00	Interest & Dividends	142	1,000	500				
401-040-672.00	Special Assessment Revenue							
401-040-673.00	Sale of Fixed Assets							
401-040-676.00	Reimbursements	64,109		3,200	5,171			
401-040-698.01	Loan Proceeds					3,000,000	3,000,000	
401-040-699.01	Contrib from General Fund	1,540,000		1,000,000	1,000,000			
401-040-699.14	Contrib from 310 SPAS Debt Fund			200,000	200,000			
401-040-699.36	Contrib from Marina Fund							
401-040-699.66	Contrib from 254 DTIF Rev Fund	42,370	42,370	42,370	42,370	42,370	42,370	
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		1,758,954	143,000	1,338,810	1,329,152	3,350,870	3,125,870	
Dept 900-PI - Administration & Operations								
401-900-730.00	Professional / Contractual	6,271		6,000	5,718			
401-900-753.00	ADA Equipment - Supplies							
401-900-950.00	Property Acquisition			14,500	17,530	3,000	3,000	
401-900-955.00	Land Improvements	22,538	176,130	94,370	22,216	242,500	255,500	
401-900-955.01	Roof Replacement							
401-900-960.00	Building & Structural Repairs	52,065	313,000	210,420	35,015	5,102,000	2,110,000	
401-900-970.00	Equipment	51,207	105,000	98,000	88,159	341,200	341,200	
401-900-972.00	Technology - Computer Software	257,686	207,990	201,990	104,607	222,590	222,590	
401-900-999.21	Contrib to Fire Truck Replaceemnt Fu	50,000	50,000	50,000	50,000	50,000	50,000	
401-900-999.34	Contrib to Marina Fund							
401-900-999.40	Contrib to Motorpool Fund						30,000	
NET OF REVENUES/APPROPRIATIONS - 900-PI - Admir		(439,767)	(852,120)	(675,280)	(323,245)	(5,961,290)	(3,012,290)	
Dept 901-Capital Projects								
401-901-730.02	Skate Park Improvements		3,000	3,000		3,000	3,000	
401-901-730.07	OHSP grant purchase							
401-901-730.18	Donation To GHACF Musical Fountai		10,000	33,550	33,550	10,000	10,000	
401-901-730.22	Town Clock Repair			25,000	22,700			
401-901-730.25	Donation to Public Artifact Fund		20,000	60,000	60,000	20,000	20,000	
401-901-730.35	Flahive Launch - Phase 2							
401-901-730.36	Harbor Island - Phase 2	12,000						
401-901-730.41	GIS & Website Improvements	3,488						
401-901-730.55	Public Safety Renovation							
NET OF REVENUES/APPROPRIATIONS - 901-Capital Pr		(15,488)	(33,000)	(121,550)	(116,250)	(33,000)	(33,000)	
ESTIMATED REVENUES - FUND 401		1,758,954	143,000	1,338,810	1,329,152	3,350,870	3,125,870	
APPROPRIATIONS - FUND 401		455,255	885,120	796,830	439,495	5,994,290	3,045,290	
NET OF REVENUES/APPROPRIATIONS - FUND 401		1,303,699	(742,120)	541,980	889,657	(2,643,420)	80,580	
BEGINNING FUND BALANCE		18,883	59,312	59,312	59,312			

BUDGET REPORT FOR CITY OF GRAND HAVEN  
Fund: 401 Public Improvement

Calculations as of 06/30/2014

GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
	FUND BALANCE ADJUSTMENTS	(1,263,271)					
	ENDING FUND BALANCE	59,311	(682,808)	601,292	948,969		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 402 Fire Truck Replacement

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 040-Revenue Accounts								
402-040-665.00	Interest & Dividends	45	300	100	220	100	100	
402-040-673.00	Sale of Fixed Assets							
402-040-698.01	Loan Proceeds							
402-040-699.20	Contrib from Pub Improvement Fund	50,000	50,000	50,000	50,000	50,000	50,000	
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		50,045	50,300	50,100	50,220	50,100	50,100	
Dept 901-Capital Projects								
402-901-970.00	Equipment					30,000		
NET OF REVENUES/APPROPRIATIONS - 901-Capital Pr						(30,000)		
ESTIMATED REVENUES - FUND 402		50,045	50,300	50,100	50,220	50,100	50,100	
APPROPRIATIONS - FUND 402						30,000		
NET OF REVENUES/APPROPRIATIONS - FUND 402		50,045	50,300	50,100	50,220	20,100	50,100	
BEGINNING FUND BALANCE		306,467	356,512	356,512	356,512			
ENDING FUND BALANCE		356,512	406,812	406,612	406,732			

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
456-040-665.00	Interest & Dividends						
456-040-699.68	Contrib from 256 Infrastructure SR Fu	1,396,911	1,774,905	2,123,645	877,217		
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		1,396,911	1,774,905	2,123,645	877,217		
Dept 901-Capital Projects							
456-901-730.00	Professional / Contractual						
456-901-739.00	Design Engineering	(42,525)			17,614		
456-901-952.00	Construction	207,615			1,212,373		
456-901-999.01	Contrib to General Fund						
456-901-999.02	Contrib to Major Streets	82,377	682,595	602,595			
456-901-999.03	Contrib to Local Streets						
456-901-999.18	Contrib to 356 Infrastructure Debt Fur						
456-901-999.32	Contrib to City Sewer Fund	244,511	483,620	862,365			
456-901-999.33	Contrib to City Water Fund	402,757	608,690	658,685			
456-901-999.36	Contrib to Nows Fund						
456-901-999.68	Contrib to 256 Inf Rev						
NET OF REVENUES/APPROPRIATIONS - 901-Capital Pr		(894,735)	(1,774,905)	(2,123,645)	(1,229,987)		
ESTIMATED REVENUES - FUND 456		1,396,911	1,774,905	2,123,645	877,217		
APPROPRIATIONS - FUND 456		894,735	1,774,905	2,123,645	1,229,987		
NET OF REVENUES/APPROPRIATIONS - FUND 456		502,176			(352,770)		
BEGINNING FUND BALANCE		(153,195)	348,982	348,982	348,982		
ENDING FUND BALANCE		348,981	348,982	348,982	(3,788)		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 469 Building Authority Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
469-040-665.00	Interest & Dividends						
469-040-699.01	Contrib from General Fund	453,321	459,650	447,050	446,721	459,650	459,650
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		453,321	459,650	447,050	446,721	459,650	459,650
Dept 901-Capital Projects							
469-901-999.13	Contrib to Bldg Auth Bond Fund	453,321	459,650	447,050	446,721	459,650	459,650
NET OF REVENUES/APPROPRIATIONS - 901-Capital Pr		(453,321)	(459,650)	(447,050)	(446,721)	(459,650)	(459,650)
ESTIMATED REVENUES - FUND 469		453,321	459,650	447,050	446,721	459,650	459,650
APPROPRIATIONS - FUND 469		453,321	459,650	447,050	446,721	459,650	459,650
NET OF REVENUES/APPROPRIATIONS - FUND 469							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
581-040-509.00	Federal Grants		575,100	354,600		174,685	174,685
581-040-543.00	State Grants	7,506	31,950	19,700		9,655	9,655
581-040-635.10	Aircraft Fuel Fees	1,500	1,300	1,160	1,017	1,300	1,300
581-040-635.20	Landing Fees	929	800	800	829	800	800
581-040-665.00	Interest & Dividends	9	50				
581-040-667.01	Rent - Airport Hangars	126,505	123,000	113,000	113,693	120,000	120,000
581-040-689.00	Refunds Rebates Miscellaneous	342		100	297	100	100
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		136,791	732,200	489,360	115,836	306,540	306,540
Dept 484-Administration & General							
581-484-730.00	Professional / Contractual	61,940	39,300	39,300	35,922	42,040	42,040
581-484-730.90	Administrative Charges	6,635	5,095	5,095	5,095	7,110	7,110
581-484-731.00	Legal Fees	12,658	500	3,500	3,461	500	500
581-484-732.00	Trash Removal	1,214	950	1,145	965	1,105	1,105
581-484-750.00	Oper Materials & Supplies	2,519	4,000	1,500	1,240	1,100	1,100
581-484-751.00	Operating Supplies - Fuel & Lube	5,474	2,000	750	35	1,500	1,500
581-484-755.00	Custodial Supplies	325	500	500	187	500	500
581-484-760.00	Maintenance & Repair Materials	3,030	9,000	4,000	1,184	7,000	7,000
581-484-811.00	Telephone						
581-484-812.00	Gas Heating	759	1,600	1,600	1,352	2,000	2,000
581-484-813.00	Electricity	11,360	13,000	13,000	11,203	13,000	13,000
581-484-814.00	Water & Sewer Charges	1,600	1,500	1,500	456	1,500	1,500
581-484-820.00	Postage	308	300	300	246	400	400
581-484-910.00	General Insurance	3,512	5,700	7,010	7,002	5,700	5,700
581-484-920.00	Motorpool Charges	4,500	8,000	6,500	6,321	8,000	8,000
581-484-940.00	Depreciation	185,022	185,000	185,000	137,621	195,000	195,000
581-484-945.00	Depreciation on Contrib Capital	(18,501)	(19,640)	(19,640)	(19,640)	(19,640)	(19,640)
581-484-981.00	Interest Expense	1,365	330	330	58	20	20
581-484-999.31	Contrib to Harbor Transit	10,000	10,240	10,240	10,240	10,700	10,700
NET OF REVENUES/APPROPRIATIONS - 484-Administr		(293,720)	(267,375)	(261,630)	(202,948)	(277,535)	(277,535)
Dept 901-Capital Projects							
581-901-729.00	Grant Professional / Contractual	301	682,900	394,000		193,995	193,995
581-901-730.00	Professional / Contractual						
NET OF REVENUES/APPROPRIATIONS - 901-Capital Pr		(301)	(682,900)	(394,000)		(193,995)	(193,995)
ESTIMATED REVENUES - FUND 581		136,791	732,200	489,360	115,836	306,540	306,540
APPROPRIATIONS - FUND 581		294,021	950,275	655,630	202,948	471,530	471,530
NET OF REVENUES/APPROPRIATIONS - FUND 581		(157,230)	(218,075)	(166,270)	(87,112)	(164,990)	(164,990)
BEGINNING FUND BALANCE		1,174,070	1,016,839	1,016,839	1,016,839		
ENDING FUND BALANCE		1,016,840	798,764	850,569	929,727		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 582 Chinook Pier Rental Fund

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 040-Revenue Accounts								
582-040-658.00	Penalties - Late Payments	175	150	150	109	150	150	
582-040-665.00	Interest & Dividends	11						
582-040-667.00	Rent of City Property	110,020	112,000	112,000	98,629	113,650	113,650	
582-040-676.02	CAM Reimbursements	26,048	30,000	30,000	21,867	24,000	24,000	
582-040-676.04	Cash Distribution to City - CP Rev	70,000		70,000	70,000	70,000	70,000	
582-040-689.00	Refunds Rebates Miscellaneous	12						
582-040-699.01	Contrib from General Fund	60,000	20,230	20,230				
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		266,266	162,380	232,380	190,605	207,800	207,800	
Dept 484-Administration & General								
582-484-728.01	CAM Electric	6,040	6,700	6,700	5,137	6,300	6,300	
582-484-728.02	CAM General Labor		2,500	2,500				
582-484-728.03	CAM Water & Sewer	(287)	1,250	1,250	1,107	1,300	1,300	
582-484-728.04	CAM Janitorial Services	6,681	6,500	6,500	5,050	6,500	6,500	
582-484-728.05	CAM Cleaning Supplies							
582-484-728.06	CAM Trash Removal	3,145	4,000	4,000	2,349	3,200	3,200	
582-484-728.07	CAM Building Maintenance	5,732	3,500	3,500	4,628	3,300	3,300	
582-484-728.08	CAM Maintenance Supplies	931	1,000	1,000	1,416	1,000	1,000	
582-484-728.09	CAM Real Estate Taxes	22,409	20,230	20,230	22,995	23,500	23,500	
582-484-728.10	CAM Management Fee	10,800	10,800	10,800	9,000	10,800	10,800	
582-484-728.11	CAM Miscellaneous Expenses	2,012	2,000	2,000	1,585	2,000	2,000	
582-484-728.99	Misc Expense - Chinook Pier - City	100	1,000	1,000	649	1,000	1,000	
582-484-730.00	Professional / Contractual	3,124	3,000	3,000	3,763			
582-484-756.00	Building Repairs		1,000	1,000		1,000	1,000	
582-484-756.01	Chinook Pier Unit Repair & Maintenance	1,377	3,000	3,000	2,529	3,000	3,000	
582-484-812.00	Gas Heating	136	1,650	1,650	23			
582-484-813.00	Electricity	3,767	2,500	2,500	2,899	3,000	3,000	
582-484-940.00	Depreciation	54,610	55,000	55,000	43,902			
582-484-981.00	Interest Expense	15,827	26,980	14,215	3,494	7,300	7,300	
582-484-984.00	Cash Distrib to City CP	70,000		70,000	70,000	70,000	70,000	
582-484-999.01	Contrib to General Fund							
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(206,404)	(152,610)	(209,845)	(180,526)	(143,200)	(143,200)	
ESTIMATED REVENUES - FUND 582		266,266	162,380	232,380	190,605	207,800	207,800	
APPROPRIATIONS - FUND 582		206,404	152,610	209,845	180,526	143,200	143,200	
NET OF REVENUES/APPROPRIATIONS - FUND 582		59,862	9,770	22,535	10,079	64,600	64,600	
BEGINNING FUND BALANCE		836,625	896,488	896,488	896,488			
ENDING FUND BALANCE		896,487	906,258	919,023	906,567			

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
588-040-402.00	Current Property Taxes	798,499	810,162	810,162	803,071	881,750	881,750
588-040-410.00	Personal Prop Tax-Delinquent			345	344		
588-040-509.02	Federal Grant-5309			7,080	7,087		
588-040-509.08	Federal Grant-5307 Operating	349,457	330,000	395,000	391,197	357,000	357,000
588-040-509.09	Federal Grant-Capital			(272,770)	(272,774)		
588-040-509.20	Federal Grant-Vehicles	3,384		925,720	925,717		
588-040-509.21	Federal Grant-Equipment	17,396		3,915	3,915		
588-040-509.50	Federal Grant - Administration					28,650	28,650
588-040-543.15	State Grant-Capital			3,000	3,000		
588-040-543.20	State Grant-Vehicles			232,100	232,102		
588-040-543.21	State Grant-Equipment			985	982		
588-040-543.50	State Grant - Administration			3,670	3,667	7,165	7,165
588-040-569.00	State Grant - Act 51	832,498	802,400	802,400	761,182	672,564	672,564
588-040-581.00	Local Grant - GH City						
588-040-581.01	Local Grant - Spring Lake Village						
588-040-581.02	Local Grant - Ferrysburg						
588-040-581.03	Local Grant - Spring Lake Township						
588-040-581.04	Local Grant - Grand Haven Township						
588-040-626.00	Contractual Services Revenue	28,610	22,000	26,800	27,264	28,000	28,000
588-040-633.10	Advertising Revenue	3,510		5,310	5,310	5,000	5,000
588-040-640.00	Passenger Fares	121,522	135,000	143,500	144,613	145,000	145,000
588-040-640.01	Farebox - GH Trolley Only	19,539	16,000	19,500	19,305	20,000	20,000
588-040-665.00	Interest & Dividends	71				100	100
588-040-673.00	Sale of Fixed Assets			11,420	11,419		
588-040-686.00	Gain or Loss						
588-040-689.00	Refunds Rebates Miscellaneous	19,041		7,185	38,379		
588-040-699.30	Contrib from Airport	10,000	10,240	10,240	10,240	10,700	10,700
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		2,203,527	2,125,802	3,135,562	3,116,020	2,155,929	2,155,929
Dept 481-Operations							
588-481-702.00	Salaries & Wages - Fulltime	162,380	130,590	145,995	137,656	116,735	116,735
588-481-703.00	Salaries & Wages - Parttime	489,664	571,805	592,005	543,254	624,250	624,250
588-481-704.00	Overtime	4,420	10,000	12,000	10,222	10,000	10,000
588-481-707.00	Sick Pay	613	2,000	2,000	488	9,955	9,955
588-481-710.00	Life Insurance	282	260	260	230	190	190
588-481-711.00	Health Benefits - Blue Cross	37,072	36,520	38,000	35,423	40,405	40,405
588-481-711.01	Optical Reimbursement	300	600	600	300	600	600
588-481-711.03	Health Care Savings Plan	234					
588-481-713.00	Long Term Disability Insurance	598	1,955	1,955	483	500	500
588-481-713.01	Short Term Disability Insurance						
588-481-714.00	Worker Comp Insurance	24,444	30,005	30,005	29,016	33,565	33,565
588-481-715.00	Unemployment Comp Insurance	6,307	5,475	5,475	3,123	5,005	5,005
588-481-716.00	MERS Retirement - Employer	11,274	12,265	12,265	11,680	15,020	15,020
588-481-716.01	401(a) Retirement - Employer	2,302	3,260	3,260	2,034	2,770	2,770
588-481-717.00	Social Security - Employer	49,339	56,400	56,400	49,214	60,240	60,240

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 481-Operations							
588-481-718.00	Retirement Health Insurance	8,633	12,235	12,235	7,629	10,395	10,395
588-481-719.00	Clothing Allowance	7,429	5,875	5,875	3,490	5,875	5,875
588-481-730.00	Professional / Contractual	55,230	8,450	22,000	19,594	8,450	8,450
588-481-732.00	Trash Removal	1,075	1,104	1,104	1,077	1,100	1,100
588-481-750.00	Oper Materials & Supplies	15,261	11,400	11,400	9,913	11,400	11,400
588-481-751.00	Operating Supplies - Fuel & Lube	200,015	212,215	230,000	190,747	212,800	212,800
588-481-762.00	Radio Maintenance	1,745	1,500	2,000	1,304	1,650	1,650
588-481-780.00	Advertising & Public Relations	17,572	30,000	30,000	18,489	30,000	30,000
588-481-790.00	Printing & Publishing	8,330	5,500	5,500	5,914	5,500	5,500
588-481-811.00	Telephone		1,450	1,450		20,000	20,000
588-481-812.00	Gas Heating	8,902	15,000	21,000	17,778	9,500	9,500
588-481-813.00	Electricity	13,329	13,500	13,500	12,364	14,000	14,000
588-481-814.00	Water & Sewer Charges	3,019	2,800	3,200	2,895	2,800	2,800
588-481-860.00	Transportation & Lodging	51	250	250	12	250	250
588-481-870.00	Professional Development	941	5,000	5,000		5,000	5,000
588-481-910.80	Auto & Vehicle Insurance	22,836	27,000	27,000	22,559	27,000	27,000
588-481-940.00	Depreciation	151,400	400,000	300,000	160,884	400,000	400,000
NET OF REVENUES/APPROPRIATIONS - 481-Operation:		(1,304,997)	(1,614,414)	(1,591,734)	(1,297,772)	(1,684,955)	(1,684,955)
Dept 482-Maintenance							
588-482-702.00	Salaries & Wages - Fulltime	48,358	47,905	47,905	45,819	48,815	48,815
588-482-703.00	Salaries & Wages - Parttime	1,754		400	478		
588-482-704.00	Overtime	1,474	2,000	2,000	518	2,000	2,000
588-482-707.00	Sick Pay					1,455	1,455
588-482-710.00	Life Insurance	62	65	65	59	50	50
588-482-711.00	Health Benefits - Blue Cross	107	1,500	1,500	123	1,500	1,500
588-482-711.01	Optical Reimbursement	248	150	150		150	150
588-482-713.00	Long Term Disability Insurance	175	740	740	172	185	185
588-482-713.01	Short Term Disability Insurance						
588-482-714.00	Worker Comp Insurance	1,463	2,705	2,705	1,484	1,600	1,600
588-482-715.00	Unemployment Comp Insurance	222	170	170	67	170	170
588-482-716.00	MERS Retirement - Employer	3,969	4,060	4,800	4,525	5,875	5,875
588-482-717.00	Social Security - Employer	3,975	3,810	3,900	3,311	3,930	3,930
588-482-718.00	Retirement Health Insurance	3,748	3,735	3,735	3,531	3,855	3,855
588-482-719.00	Clothing Allowance	400	400	400		400	400
588-482-730.00	Professional / Contractual	41,409	12,600	16,400	19,437	12,600	12,600
588-482-730.92	Buildings & Grounds Charges	19,923	21,070	21,070	20,223	21,600	21,600
588-482-750.01	Vehicle Materials & Supplies	28,824	53,500	53,500	46,755	53,500	53,500
588-482-750.04	Tires & Tubes	14,536	12,000	12,000	3,396	12,000	12,000
588-482-755.01	Building Maintenance & Supples	3,027	5,500	5,500	1,610	5,000	5,000
588-482-762.00	Radio Maintenance		250	250	904	1,000	1,000
588-482-920.00	Motorpool Charges				147		
NET OF REVENUES/APPROPRIATIONS - 482-Maintenar		(173,674)	(172,160)	(177,190)	(152,559)	(175,685)	(175,685)
Dept 483-Dispatch							

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 483-Dispatch							
588-483-702.00	Salaries & Wages - Fulltime	166,238	175,065	175,065	167,576	169,350	169,350
588-483-703.00	Salaries & Wages - Parttime	53,513	58,690	73,000	68,450	62,965	62,965
588-483-704.00	Overtime	4,132	3,500	3,500	3,257	3,500	3,500
588-483-707.00	Sick Pay	701	9,365	5,000	902	1,125	1,125
588-483-710.00	Life Insurance	363	390	390	357	315	315
588-483-711.00	Health Benefits - Blue Cross	26,196	31,825	33,000	30,401	34,680	34,680
588-483-711.01	Optical Reimbursement		600	600	150	600	600
588-483-711.03	Health Care Savings Plan	870		1,300	1,145	1,244	1,244
588-483-713.00	Long Term Disability Insurance	661	3,160	2,000	627	680	680
588-483-713.01	Short Term Disability Insurance						
588-483-714.00	Worker Comp Insurance	2,572	1,010	1,200	1,016	1,030	1,030
588-483-715.00	Unemployment Comp Insurance	1,533	1,195	1,195	457	1,200	1,200
588-483-716.00	MERS Retirement - Employer	12,484	14,085	15,800	15,132	19,615	19,615
588-483-716.01	401(a) Retirement - Employer	3,320	3,745	3,745	3,431	3,620	3,620
588-483-717.00	Social Security - Employer	16,158	18,845	18,845	15,654	18,810	18,810
588-483-718.00	Retirement Health Insurance	11,389	14,085	14,085	10,009	10,460	10,460
588-483-719.00	Clothing Allowance		750	750		1,050	1,050
NET OF REVENUES/APPROPRIATIONS - 483-Dispatch		(300,130)	(336,310)	(349,475)	(318,564)	(330,244)	(330,244)
Dept 484-Administration & General							
588-484-702.00	Salaries & Wages - Fulltime	85,932	134,250	125,000	118,596	136,430	136,430
588-484-703.00	Salaries & Wages - Parttime	25,272	39,985	28,000	25,003	40,965	40,965
588-484-704.00	Overtime						
588-484-707.00	Sick Pay	396	5,000	2,000		3,465	3,465
588-484-710.00	Life Insurance	223	290	290	221	340	340
588-484-711.00	Health Benefits - Blue Cross	9,624	25,530	15,000	10,504	13,475	13,475
588-484-711.01	Optical Reimbursement	20	300	300		300	300
588-484-711.03	Health Care Savings Plan	2,246		3,750	3,471	4,250	4,250
588-484-713.00	Long Term Disability Insurance	309	2,900	1,000	275	510	510
588-484-713.01	Short Term Disability Insurance						
588-484-714.00	Worker Comp Insurance	443	735	735	592	3,110	3,110
588-484-715.00	Unemployment Comp Insurance	551	685	685	223	685	685
588-484-716.00	MERS Retirement - Employer	5,735	10,465	10,465	10,421	15,365	15,365
588-484-716.01	401(a) Retirement - Employer	1,497	2,785	2,785	1,475	2,825	2,825
588-484-717.00	Social Security - Employer	8,474	13,705	11,000	9,462	13,975	13,975
588-484-718.00	Retirement Health Insurance	3,455	10,435				
588-484-719.00	Clothing Allowance						
588-484-730.00	Professional / Contractual	1,733		4,000	3,000		
588-484-730.90	Administrative Charges	102,840	117,135	117,135	117,135	109,195	109,195
588-484-731.00	Legal Fees	2,719	2,500	2,500	537	2,500	2,500
588-484-733.00	Auditing Services	2,150	4,500	7,500	7,000	7,800	7,800
588-484-733.01	Escheats Payments to State of MI						
588-484-745.00	Periodicals & Subscrip	166	165	180	166	200	200
588-484-750.00	Oper Materials & Supplies	1,891	200	200	21	200	200
588-484-750.20	Grant Expenses (Misc)	13,323		500	450		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 588 Harbor Transit (HTMMTS) Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 484-Administration & General							
588-484-785.00	Memberships & Dues	3,325	4,500	5,100	5,027	4,400	4,400
588-484-790.00	Printing & Publishing						
588-484-811.00	Telephone	4,735	3,420	4,400	3,786	4,750	4,750
588-484-820.00	Postage	510	500	500	474	500	500
588-484-860.00	Transportation & Lodging	2,208	3,200	3,200	1,486	3,200	3,200
588-484-900.00	Copying						
588-484-981.00	Interest Expense	5,445	2,000	3,050	3,028		
588-484-999.01	Contrib to General Fund						
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(285,222)	(385,185)	(349,275)	(322,353)	(368,440)	(368,440)
ESTIMATED REVENUES - FUND 588		2,203,527	2,125,802	3,135,562	3,116,020	2,155,929	2,155,929
APPROPRIATIONS - FUND 588		2,064,023	2,508,069	2,467,674	2,091,248	2,559,324	2,559,324
NET OF REVENUES/APPROPRIATIONS - FUND 588		139,504	(382,267)	667,888	1,024,772	(403,395)	(403,395)
BEGINNING FUND BALANCE		1,143,962	1,278,130	1,278,130	1,278,130		
FUND BALANCE ADJUSTMENTS		(5,333)					
ENDING FUND BALANCE		1,278,133	895,863	1,946,018	2,302,902		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
590-040-619.00	Ready to Serve Charges	205,974	154,600	191,000	164,863	191,000	191,000
590-040-624.00	Installation Services	9,003	10,000	18,800	11,600	19,500	19,500
590-040-646.00	Charges for Services - Op/Maint	1,740,168	1,595,000	1,683,000	1,294,746	1,735,000	1,735,000
590-040-646.50	Chg for Services - Industrial Surcharc	3,869	4,950	15,800	11,953	16,300	16,300
590-040-647.00	Service Charge - \$1.50		28,200				
590-040-658.00	Penalties - Late Payments	24,318	20,000	30,000	28,651	28,200	28,200
590-040-665.00	Interest & Dividends	146	500	100		500	500
590-040-665.22	Interest - Special Assessments	13,810		11,975	11,975		
590-040-672.00	Special Assessment Revenue	300					
590-040-676.00	Reimbursements	960		4,945	4,947		
590-040-686.00	Gain or Loss						
590-040-699.01	Contrib from General Fund						
590-040-699.28	Contrib from 456 Infrastructure Const	244,511	483,620	862,365			
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		2,243,059	2,296,870	2,817,985	1,528,735	1,990,500	1,990,500
Dept 484-Administration & General							
590-484-702.00	Salaries & Wages - Fulltime	4,849	3,390	12,000	10,163	20,770	20,855
590-484-710.00	Life Insurance	9	10	35	30	50	50
590-484-711.00	Health Benefits - Blue Cross	781	700	2,500	2,189	3,960	3,960
590-484-713.00	Long Term Disability Insurance	17	10	50	37	75	80
590-484-713.01	Short Term Disability Insurance					85	85
590-484-714.00	Worker Comp Insurance	16	15	55	43	140	145
590-484-715.00	Unemployment Comp Insurance			15	9	70	70
590-484-716.00	MERS Retirement - Employer	290	270	896	896	2,165	2,170
590-484-716.01	401(a) Retirement - Employer	77	75	203	203	425	425
590-484-717.00	Social Security - Employer	690	290	290	280	1,615	1,620
590-484-718.00	Retirement Health Insurance	154	160	407	407	845	850
590-484-718.05	OPEB Expenses	(1,929)					
590-484-730.00	Professional / Contractual	6,834	30,000	20,000	9,589		
590-484-730.90	Administrative Charges	95,680	137,710	137,710	103,283	98,720	98,720
590-484-733.01	Escheats Payments to State of MI			750	725		
590-484-750.00	Oper Materials & Supplies	1,756	1,100	1,100	431	1,200	1,200
590-484-811.00	Telephone	6,133	6,300	11,500	9,522	9,200	9,200
590-484-820.00	Postage	3,701	4,000	3,600	3,074	2,500	2,500
590-484-910.00	General Insurance	4,355	3,900	5,200	5,116	4,000	4,000
590-484-910.71	Sewer Damage Claims	14,288	10,000	10,000	759	10,000	10,000
590-484-932.00	Payments In Lieu of Taxes	102,692	76,300	76,300		78,589	78,589
590-484-940.00	Depreciation	131,596	110,600	150,000	105,568	113,918	113,918
590-484-940.01	Amortized - Access Rights						
590-484-945.00	Depreciation on Contrib Capital	(20,800)	(20,800)	(20,800)	(20,800)	(20,800)	(20,800)
590-484-981.00	Interest Expense	18,335		25,000	(14,666)		
590-484-999.16	Contrib to DTIF Debt Fd		9,590				
590-484-999.66	Contrib to 254 DTIF Rev Fd	2		9,600	9,590		
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(369,526)	(373,620)	(446,411)	(226,448)	(327,527)	(327,637)

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 540-Treatment								
590-540-840.00	Debt Charges			70,000	58,954	53,600	53,600	
590-540-841.00	Sewer Auth Contract Charges	1,091,141	889,100	1,200,000	796,226	933,600	933,600	
590-540-843.00	Industrial Surcharge	7,434	6,400	9,700	8,388	10,000	10,000	
NET OF REVENUES/APPROPRIATIONS - 540-Treatment		(1,098,575)	(895,500)	(1,279,700)	(863,568)	(997,200)	(997,200)	
Dept 562-Wastewater Lines Ops & Maintenance								
590-562-702.00	Salaries & Wages - Fulltime	112,854	107,600	107,600	84,857	115,000	115,000	
590-562-703.00	Salaries & Wages - Parttime	2,044	500	1,697	990	2,000	2,000	
590-562-704.00	Overtime	3,315	3,000	2,491	2,190	3,000	3,000	
590-562-710.00	Life Insurance	186	250	178	148	250	250	
590-562-711.00	Health Benefits - Blue Cross	24,964	31,100	31,100	21,750	31,100	31,100	
590-562-711.03	Health Care Savings Plan	7	10	15	9	15	15	
590-562-713.00	Long Term Disability Insurance	432	500	400	318	450	450	
590-562-713.01	Short Term Disability Insurance					200	200	
590-562-714.00	Worker Comp Insurance	4,531	4,400	5,462	4,390	4,400	4,400	
590-562-715.00	Unemployment Comp Insurance	378	300	110	75	300	300	
590-562-716.00	MERS Retirement - Employer	8,907	10,500	11,020	8,853	11,000	11,000	
590-562-716.01	401(a) Retirement - Employer	576	800	340	328	600	600	
590-562-717.00	Social Security - Employer	9,207	10,000	6,800	5,838	7,000	7,000	
590-562-718.00	Retirement Health Insurance	4,470	5,600	4,600	3,675	5,600	5,600	
590-562-730.00	Professional / Contractual	30,465	22,000	21,000	15,077	21,600	21,600	
590-562-750.00	Oper Materials & Supplies	34,351	22,300	34,400	28,423	35,400	35,400	
590-562-920.00	Motorpool Charges	45,463	39,500	79,700	58,367	82,000	82,000	
590-562-920.50	Auto Allowance	1,030	1,100	1,100	988	1,100	1,100	
NET OF REVENUES/APPROPRIATIONS - 562-Wastewat		(283,180)	(259,460)	(308,013)	(236,276)	(321,015)	(321,015)	
Dept 563-Lift Station Ops & Maintenance								
590-563-702.00	Salaries & Wages - Fulltime	20,001	18,750	26,800	21,541	23,870	23,870	
590-563-703.00	Salaries & Wages - Parttime							
590-563-704.00	Overtime	1,104	1,200	2,630	1,625	2,000	2,000	
590-563-710.00	Life Insurance	27	40	26	23	65	65	
590-563-711.00	Health Benefits - Blue Cross	5,139	5,200	7,138	5,490	5,570	5,570	
590-563-711.03	Health Care Savings Plan	1	10	5	6	10	10	
590-563-713.00	Long Term Disability Insurance	96	100	75	63	100	100	
590-563-713.01	Short Term Disability Insurance					100	100	
590-563-714.00	Worker Comp Insurance	686	740	986	784	900	900	
590-563-715.00	Unemployment Comp Insurance	89	90	15	13	95	95	
590-563-716.00	MERS Retirement - Employer	1,726	2,180	2,884	2,269	2,790	2,790	
590-563-717.00	Social Security - Employer	1,545	2,010	2,148	1,693	3,840	3,840	
590-563-718.00	Retirement Health Insurance	848	1,060	1,176	926	1,050	1,050	
590-563-730.00	Professional / Contractual	31,416	32,300	39,200	29,283	40,400	40,400	
590-563-750.00	Oper Materials & Supplies	9,652	12,600	12,600	5,263	13,000	13,000	
590-563-752.00	Chemicals	5,619	7,500	7,500	5,075	7,700	7,700	
590-563-811.00	Telephone	26,337	23,900	28,900	27,879	29,800	29,800	
590-563-812.00	Gas Heating			350	339	250	250	

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 590 City Sewer Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 563-Lift Station Ops & Maintenance							
590-563-813.00	Electricity	20,311	18,150	19,200	19,372	17,800	17,800
590-563-920.00	Motorpool Charges	5,004	6,000	6,000	4,615	6,200	6,200
NET OF REVENUES/APPROPRIATIONS - 563-Lift Stator		(129,601)	(131,830)	(157,633)	(126,259)	(155,540)	(155,540)
ESTIMATED REVENUES - FUND 590		2,243,059	2,296,870	2,817,985	1,528,735	1,990,500	1,990,500
APPROPRIATIONS - FUND 590		1,880,882	1,660,410	2,191,757	1,452,551	1,801,282	1,801,392
NET OF REVENUES/APPROPRIATIONS - FUND 590		362,177	636,460	626,228	76,184	189,218	189,108
BEGINNING FUND BALANCE		7,791,422	8,132,797	8,132,797	8,132,797		
FUND BALANCE ADJUSTMENTS		(20,800)	(20,800)	(20,800)	(20,800)		
ENDING FUND BALANCE		8,132,799	8,748,457	8,738,225	8,188,181		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
591-040-543.00	State Grants						
591-040-619.00	Ready to Serve Charges	149,915	45,000	192,000	194,487	192,000	192,000
591-040-623.00	Connect & Shutoff Fees	3,864	3,800	3,000	2,840	2,600	2,600
591-040-624.00	Installation Services	36,968	10,000	54,000	51,353	25,000	25,000
591-040-629.00	Miscellaneous Services	4,537	1,000	500	400		
591-040-630.01	Sales to City Customers	427	400	400			
591-040-646.00	Charges for Services - Op/Maint	1,366,103	1,395,000	1,628,000	1,078,443	1,700,000	1,700,000
591-040-647.00	Service Charge - \$1.50		32,000				
591-040-658.00	Penalties - Late Payments	19,708	22,500	22,500	21,317	22,500	22,500
591-040-665.00	Interest & Dividends	121	1,000	100		100	100
591-040-667.50	Rent - Fire Hydrant	5,000	500	5,000	5,000	500	500
591-040-667.60	Rent - Tank Lease Agreemt	750	4,250				
591-040-686.00	Gain or Loss	(13,725)					
591-040-689.00	Refunds Rebates Miscellaneous	1,581		48,000	46,181	1,500	1,500
591-040-698.00	Bond Proceeds						4,000,000
591-040-699.01	Contrib from General Fund					400,000	
591-040-699.28	Contrib from 456 Infrastructure Const	402,757	608,690	658,685			
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		1,978,006	2,124,140	2,612,185	1,400,021	2,344,200	5,944,200
Dept 484-Administration & General							
591-484-702.00	Salaries & Wages - Fulltime	42,701	40,300	36,600	33,692	41,100	41,100
591-484-710.00	Life Insurance	129	100	100	102	100	100
591-484-711.00	Health Benefits - Blue Cross	7,069	8,040	6,500	6,219	8,450	8,450
591-484-713.00	Long Term Disability Insurance	171	200	150	126	150	150
591-484-713.01	Short Term Disability Insurance					155	155
591-484-714.00	Worker Comp Insurance	868	1,000	900	871	1,000	1,000
591-484-715.00	Unemployment Comp Insurance	134	250	30	27	120	120
591-484-716.00	MERS Retirement - Employer	3,166	4,000	3,200	3,102	4,255	4,255
591-484-716.01	401(a) Retirement - Employer	842	1,000	730	703	830	830
591-484-717.00	Social Security - Employer	2,888	3,100	2,300	2,323	3,180	3,180
591-484-718.00	Retirement Health Insurance	1,684	2,000	1,600	1,407	1,600	1,600
591-484-718.05	OPEB Expenses	(4,052)					
591-484-730.00	Professional / Contractual	12,299	20,000	20,000	7,152	20,600	20,600
591-484-730.90	Administrative Charges	103,865	80,580	80,580	61,185	83,050	83,050
591-484-733.01	Escheats Payments to State of MI			1,100	1,012		
591-484-750.00	Oper Materials & Supplies	2,982	1,600	1,600	431	1,600	1,600
591-484-811.00	Telephone	7,946	6,800	12,000	11,109	9,800	9,800
591-484-813.00	Electricity	11,451	8,800	12,000	10,832	10,900	10,900
591-484-820.00	Postage	6,617	6,600	6,600	4,600	6,700	6,700
591-484-860.00	Transportation & Lodging	280	600	1,200		1,200	1,200
591-484-870.00	Professional Development		600	1,200		1,200	1,200
591-484-900.00	Copying						
591-484-910.00	General Insurance	14,962	13,300	17,000	16,870	13,700	13,700
591-484-920.50	Auto Allowance	1,545	1,600	1,600	1,480	1,600	1,600
591-484-932.00	Payments In Lieu of Taxes	80,208	63,450	63,450		65,400	65,400

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 484-Administration & General								
591-484-981.00	Interest Expense	(211)	20,000	20,000	2,564	20,600	20,600	
591-484-982.00	Paying Agent Fees							
591-484-999.16	Contrib to DTIF Debt Fd							
591-484-999.66	Contrib to 254 DTIF Rev Fd		10,100	10,100	10,103	10,435	10,435	
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(297,544)	(294,020)	(300,540)	(175,910)	(307,725)	(307,725)	
Dept 540-Treatment								
591-540-840.00	Debt Charges	147,644	386,900	386,900	190,962	274,400	274,400	
591-540-841.01	Water Plant Oper Charges	513,291	720,000	720,000	381,924	498,400	498,400	
591-540-841.50	Water Plant Replacement Charges	35,272	55,000	55,000	27,280	35,600	35,600	
NET OF REVENUES/APPROPRIATIONS - 540-Treatment		(696,207)	(1,161,900)	(1,161,900)	(600,166)	(808,400)	(808,400)	
Dept 565-Meter Reading								
591-565-702.00	Salaries & Wages - Fulltime	42,269	42,300	42,300	32,200	43,600	43,600	
591-565-703.00	Salaries & Wages - Parttime							
591-565-704.00	Overtime	271	500	100	15	500	500	
591-565-707.00	Sick Pay	78	200	500	392	400	400	
591-565-710.00	Life Insurance	63	85	40	39	120	120	
591-565-711.00	Health Benefits - Blue Cross	9,603	11,150	9,100	8,031	11,495	11,495	
591-565-713.00	Long Term Disability Insurance	159	185	150	102	175	175	
591-565-713.01	Short Term Disability Insurance					190	190	
591-565-714.00	Worker Comp Insurance	1,412	1,700	1,200	1,105	1,370	1,370	
591-565-715.00	Unemployment Comp Insurance	159	200	30	27	175	175	
591-565-716.00	MERS Retirement - Employer	3,454	4,450	3,500	3,218	5,180	5,180	
591-565-717.00	Social Security - Employer	2,659	2,500	2,000	2,062	3,720	3,720	
591-565-718.00	Retirement Health Insurance	1,720	2,200	1,500	1,316	1,945	1,945	
591-565-719.00	Clothing Allowance	600	800	800		800	800	
591-565-750.00	Oper Materials & Supplies	1		100	44			
591-565-920.00	Motorpool Charges	4,893	6,550	5,500	3,985	3,800	3,800	
NET OF REVENUES/APPROPRIATIONS - 565-Meter Rec		(67,341)	(72,820)	(66,820)	(52,536)	(73,470)	(73,470)	
Dept 566-Water Distribution								
591-566-702.00	Salaries & Wages - Fulltime	170,637	157,400	170,000	148,903	160,050	160,050	
591-566-703.00	Salaries & Wages - Parttime	2,646	4,000	3,600	1,526	4,000	4,000	
591-566-704.00	Overtime	12,864	10,000	13,000	10,995	10,000	10,000	
591-566-707.00	Sick Pay	4,214	3,800	7,200	7,048	4,100	4,500	
591-566-710.00	Life Insurance	253	300	200	216	300	300	
591-566-711.00	Health Benefits - Blue Cross	39,408	39,160	39,160	35,793	40,370	40,370	
591-566-711.01	Optical Reimbursement		480	480	300	450	450	
591-566-711.03	Health Care Savings Plan	21	20	20	25	25	25	
591-566-713.00	Long Term Disability Insurance	657	690	520	576	570	570	
591-566-713.01	Short Term Disability Insurance					615	615	
591-566-714.00	Worker Comp Insurance	6,564	6,800	5,600	5,876	4,465	4,465	
591-566-715.00	Unemployment Comp Insurance	720	750	200	179	550	550	
591-566-716.00	MERS Retirement - Employer	15,266	15,000	18,000	16,608	16,865	16,865	

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 591 City Water Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 566-Water Distribution							
591-566-717.00	Social Security - Employer	14,157	12,500	13,000	12,111	12,105	12,105
591-566-718.00	Retirement Health Insurance	7,530	8,000	8,000	6,760	6,330	6,330
591-566-719.00	Clothing Allowance	1,600	720	2,500	2,380	2,200	2,200
591-566-730.00	Professional / Contractual	12,808	3,100	48,200	37,921	12,000	12,000
591-566-750.00	Oper Materials & Supplies	53,020	51,300	51,000	55,987	42,700	42,700
591-566-860.00	Transportation & Lodging		1,200	2,000	1,071	2,000	2,000
591-566-870.00	Professional Development	1,540	1,200	2,000	1,880	2,000	2,000
591-566-920.00	Motorpool Charges	83,947	34,100	55,000	49,548	47,600	47,600
591-566-940.00	Depreciation	117,811	120,000	120,000	92,148	120,000	120,000
591-566-940.01	Amortized - Access Rights	109,154	56,800	56,800		75,000	75,000
591-566-945.00	Depreciation on Contrib Capital	(21,855)	(21,855)	(21,855)	(21,853)	(21,855)	(21,855)
NET OF REVENUES/APPROPRIATIONS - 566-Water Dis		(632,962)	(505,465)	(594,625)	(465,998)	(542,440)	(542,840)
ESTIMATED REVENUES - FUND 591		1,978,006	2,124,140	2,612,185	1,400,021	2,344,200	5,944,200
APPROPRIATIONS - FUND 591		1,694,054	2,034,205	2,123,885	1,294,610	1,732,035	1,732,435
NET OF REVENUES/APPROPRIATIONS - FUND 591		283,952	89,935	488,300	105,411	612,165	4,211,765
BEGINNING FUND BALANCE		9,954,079	10,216,177	10,216,177	10,216,177		
FUND BALANCE ADJUSTMENTS		(21,855)	(21,853)	(21,853)	(21,853)		
ENDING FUND BALANCE		10,216,176	10,284,259	10,682,624	10,299,735		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
594-040-543.00	State Grants	185,127	505,000	505,000			
594-040-629.00	Miscellaneous Services	6,433	7,000	7,000	4,317	7,000	7,000
594-040-649.10	Boat Launch Seasonal	12,195	14,000	14,000	10,900	14,000	14,000
594-040-649.11	Boat Launch Day Passes	42,310	45,400	50,000	46,823	61,800	61,800
594-040-649.20	Transient Slip Rental	124,493	127,700	130,300	114,235	134,000	134,000
594-040-649.30	Seasonal Slip Rental	117,618	96,400	110,000	92,149	100,000	100,000
594-040-649.50	Charter Office License		500	500		500	500
594-040-665.00	Interest & Dividends	155	150	150		150	150
594-040-688.00	Cash Over & Short	(5)		10	(198)	10	10
594-040-689.00	Refunds Rebates Miscellaneous	400		600	600	300	300
594-040-699.20	Contrib from Pub Improvement Fund						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		488,726	796,150	817,560	268,826	317,760	317,760
Dept 484-Administration & General							
594-484-702.00	Salaries & Wages - Fulltime	29,402	24,000	34,500	33,072	32,000	32,000
594-484-703.00	Salaries & Wages - Parttime	47,664	44,900	51,050	39,150	37,260	37,260
594-484-704.00	Overtime	5,607	1,300	3,060	2,430	3,250	3,250
594-484-710.00	Life Insurance	59	150	80	82	125	125
594-484-711.00	Health Benefits - Blue Cross	6,149	5,000	7,600	7,878	10,650	10,650
594-484-711.03	Health Care Savings Plan	126	200	165	275	710	710
594-484-713.00	Long Term Disability Insurance	99	150	120	124	190	190
594-484-713.01	Short Term Disability Insurance	11	50	40	36	205	205
594-484-714.00	Worker Comp Insurance	2,201	2,600	2,530	2,052	2,600	2,600
594-484-715.00	Unemployment Comp Insurance	831	800	1,077	698	800	800
594-484-716.00	MERS Retirement - Employer	2,314	4,000	3,070	3,198	5,330	5,350
594-484-716.01	401(a) Retirement - Employer	288	600	441	440	600	600
594-484-717.00	Social Security - Employer	6,105	7,100	6,529	5,613	7,100	7,100
594-484-718.00	Retirement Health Insurance	1,014	1,200	1,122	1,180	1,200	1,200
594-484-718.05	OPEB Expenses	(103)					
594-484-719.00	Clothing Allowance	515	290	290	448		
594-484-725.00	Commodities for Sale	1,360	3,000	3,000	1,104	3,000	3,000
594-484-730.00	Professional / Contractual	7,646	8,500	8,500	5,061	8,500	8,500
594-484-730.90	Administrative Charges	14,065	10,620	10,620	7,965	12,120	12,120
594-484-732.00	Trash Removal	2,385	2,500	2,500	1,652	2,500	2,500
594-484-750.00	Oper Materials & Supplies	14,157	11,500	11,500	5,796	11,500	11,500
594-484-755.00	Custodial Supplies	6,420	7,000	7,000	4,406	7,000	7,000
594-484-780.00	Advertising & Public Relations	351	1,000	1,000		1,000	1,000
594-484-790.00	Printing & Publishing		300	300		300	300
594-484-811.00	Telephone	1,999	1,800	2,835	2,323	2,920	2,920
594-484-812.00	Gas Heating	1,987	2,400	2,400	1,554	2,400	2,400
594-484-813.00	Electricity	20,325	17,015	16,500	15,354	15,600	15,600
594-484-814.00	Water & Sewer Charges	19,681	24,900	35,000	27,643	45,030	45,030
594-484-820.00	Postage	1	50	20	6	20	20
594-484-860.00	Transportation & Lodging	167	400				
594-484-870.00	Professional Development		300				

GL NUMBER	DESCRIPTION	Calculations as of 06/30/2014					
		2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 484-Administration & General							
594-484-910.00	General Insurance	5,307	4,200	7,000	6,812	5,400	5,400
594-484-920.00	Motorpool Charges	3,850	3,900	4,500	5,763	3,400	3,400
594-484-940.00	Depreciation	74,983	90,000	115,000	82,293	79,500	79,500
594-484-945.00	Depreciation on Contrib Capital	(38,330)	(38,330)	(38,330)	(38,330)	(38,330)	(38,330)
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(238,636)	(243,395)	(301,019)	(226,078)	(263,880)	(263,900)
Dept 485-Boat Launch							
594-485-702.00	Salaries & Wages - Fulltime	2,257	1,230	900	691	930	930
594-485-703.00	Salaries & Wages - Parttime	5,886	3,900	15,900	12,410	16,400	16,400
594-485-704.00	Overtime	504		300	154	300	300
594-485-710.00	Life Insurance	2	5	5	1	5	5
594-485-711.00	Health Benefits - Blue Cross	630	500	500	177	500	500
594-485-711.03	Health Care Savings Plan				1		
594-485-713.00	Long Term Disability Insurance	4	10	10	2	10	10
594-485-713.01	Short Term Disability Insurance						
594-485-714.00	Worker Comp Insurance	253	300	640	483	660	660
594-485-715.00	Unemployment Comp Insurance	105	100	360	227	370	370
594-485-716.00	MERS Retirement - Employer	198	200	100	71	100	100
594-485-717.00	Social Security - Employer	598	500	1,440	1,079	1,480	1,480
594-485-718.00	Retirement Health Insurance	97	50	40	29	40	40
594-485-730.00	Professional / Contractual	846	200	600	340	600	600
594-485-750.00	Oper Materials & Supplies	4,009	750	2,500	1,236	1,900	1,900
594-485-790.00	Printing & Publishing		500	500	352	500	500
594-485-920.00	Motorpool Charges				62		
NET OF REVENUES/APPROPRIATIONS - 485-Boat Laun		(15,389)	(8,245)	(23,795)	(17,315)	(23,795)	(23,795)
ESTIMATED REVENUES - FUND 594		488,726	796,150	817,560	268,826	317,760	317,760
APPROPRIATIONS - FUND 594		254,025	251,640	324,814	243,393	287,675	287,695
NET OF REVENUES/APPROPRIATIONS - FUND 594		234,701	544,510	492,746	25,433	30,085	30,065
BEGINNING FUND BALANCE		2,432,899	2,667,599	2,667,599	2,667,599		
ENDING FUND BALANCE		2,667,600	3,212,109	3,160,345	2,693,032		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 661 Motorpool Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
661-040-602.00	Equipment Rental Revenue	818,398	900,500	850,000	820,973	850,000	850,000
661-040-665.00	Interest & Dividends	3,950	6,000	2,000	1,236	1,000	1,000
661-040-673.00	Sale of Fixed Assets			29,425	29,429	20,000	20,000
661-040-676.00	Reimbursements			14,750	14,754		250,000
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		822,348	906,500	896,175	866,392	871,000	1,121,000
Dept 484-Administration & General							
661-484-702.00	Salaries & Wages - Fulltime	107,796	116,700	116,700	103,938	124,295	124,400
661-484-703.00	Salaries & Wages - Parttime						
661-484-704.00	Overtime	4,761	3,600	12,500	11,774	5,500	7,000
661-484-707.00	Sick Pay	1,447	2,600	2,600	1,446	2,000	2,000
661-484-710.00	Life Insurance	171	200	200	158	200	200
661-484-711.00	Health Benefits - Blue Cross	26,169	34,200	34,200	28,384	35,300	35,300
661-484-711.01	Optical Reimbursement	150	300	300		300	300
661-484-711.03	Health Care Savings Plan	51		1,450	1,435	1,865	1,865
661-484-713.00	Long Term Disability Insurance	418	500	500	384	700	700
661-484-713.01	Short Term Disability Insurance					755	755
661-484-714.00	Worker Comp Insurance	3,247	4,000	4,000	3,648	4,230	4,230
661-484-715.00	Unemployment Comp Insurance	422	500	200	132	590	590
661-484-716.00	MERS Retirement - Employer	8,987	10,800	11,800	11,568	14,685	14,695
661-484-716.01	401(a) Retirement - Employer	333	530	530	328	530	530
661-484-717.00	Social Security - Employer	8,665	9,000	9,000	7,659	11,000	9,900
661-484-718.00	Retirement Health Insurance	4,427	5,400	5,400	2,882	3,070	3,070
661-484-718.05	OPEB Expenses	(1,080)					
661-484-719.00	Clothing Allowance	800	675	1,000	837	1,000	1,000
661-484-721.00	Tool Allowance	400	600	600	400	600	600
661-484-730.00	Professional / Contractual	31,845	33,000	40,000	39,158	41,000	41,000
661-484-750.00	Oper Materials & Supplies	161,189	110,200	285,000	253,613	185,400	185,400
661-484-751.00	Operating Supplies - Fuel & Lube	246,354	214,400	260,000	218,449	233,700	233,700
661-484-755.00	Custodial Supplies	3,885	3,000	3,000	2,663	3,000	3,000
661-484-811.00	Telephone	390	500	500	348	500	500
661-484-812.00	Gas Heating			27,000	23,240		
661-484-814.00	Water & Sewer Charges	4,369	3,300	3,300	2,094	3,300	3,300
661-484-860.00	Transportation & Lodging	747		100	93		
661-484-910.80	Auto & Vehicle Insurance	37,288	44,500	48,000	36,121	45,800	45,800
661-484-920.50	Auto Allowance	1,030	1,030	1,030	988	1,100	1,100
661-484-940.00	Depreciation	210,879	255,000	240,000	166,852	223,800	223,800
NET OF REVENUES/APPROPRIATIONS - 484-Administra		(865,140)	(854,535)	(1,108,910)	(918,592)	(944,220)	(944,735)
ESTIMATED REVENUES - FUND 661		822,348	906,500	896,175	866,392	871,000	1,121,000
APPROPRIATIONS - FUND 661		865,140	854,535	1,108,910	918,592	944,220	944,735
NET OF REVENUES/APPROPRIATIONS - FUND 661		(42,792)	51,965	(212,735)	(52,200)	(73,220)	176,265
BEGINNING FUND BALANCE		2,900,561	2,857,770	2,857,770	2,857,770		
ENDING FUND BALANCE		2,857,769	2,909,735	2,645,035	2,805,570		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
677-040-600.10	Auto/Vehicle Insurance Revenue	51,444	57,920	57,920	54,899	60,815	60,815
677-040-600.20	Property Insurance Revenue	24,972	30,500	30,500	30,068	32,025	32,025
677-040-600.30	Liability & Other Insurance Revenue	129,072	118,560	118,560	150,572	124,485	124,485
677-040-600.40	Long Term Disability Health Premium	23,079	34,070	34,070	20,659	35,775	35,775
677-040-600.41	Short Term Disability Revenue	1,802	1,000	1,000	8,182	1,050	1,050
677-040-600.60	Life Insurance EmployER Revenue	12,172	15,905	15,905	10,646	16,700	16,700
677-040-600.61	Life Insurance Employee W/H	4,573	300	300	8,314	315	315
677-040-600.70	Unemployment Comp Revenue	34,770	23,100	23,100	16,167	24,255	24,255
677-040-600.80	Worker Comp Revenue	176,705	204,400	204,400	190,406	214,620	214,620
677-040-665.00	Interest & Dividends	1,781	2,000	2,000	694	2,100	2,100
677-040-665.12	Interest & Dividends - Worker Comp						
677-040-676.00	Reimbursements	5,473			226		
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		465,843	487,755	487,755	490,833	512,140	512,140
Dept 866-Insurance Administration							
677-866-910.10	Errors & Omissions Insurance	30,248	31,760	31,760	38,466	33,985	33,985
677-866-910.20	Securities & Personal Bond Insurance	2,020	2,200	2,200	2,382	2,355	2,355
677-866-910.30	Property Insurance	45,937	56,530	56,530	56,877	60,490	60,490
677-866-910.40	Boiler & Machinery Insurance						
677-866-910.50	Liability Insurance	32,119	34,860	34,860	40,677	33,985	33,985
677-866-910.60	Police Professional Liability Insurance	36,190	38,325	38,325	39,278	41,010	41,010
677-866-910.70	Liability & Property Claims	5,750	10,000	6,000		10,700	10,700
677-866-910.80	Auto & Vehicle Insurance	60,198	68,790	68,790	59,031	73,605	73,605
677-866-914.00	Long Term Disability Premium Payme	26,018	31,800	31,800	20,003	34,025	34,025
677-866-914.01	Short Term Disability Premium Payme	2,990	3,000	3,000	3,965	3,210	3,210
677-866-915.00	Employee Assistance Plan	3,936	4,500	4,500	3,936	4,815	4,815
677-866-916.00	Life Ins EMPR Premiums	13,782	17,720	17,720	11,362	18,960	18,960
677-866-916.01	Life Insur EMPEE costs	4,871	5,000	5,000	7,783	5,350	5,350
677-866-917.00	Unemployment Comp Premium	35,685	7,875	7,875	13,357	8,425	8,425
677-866-918.00	Worker Comp Premium	137,490	174,500	174,500	225,671	186,715	186,715
NET OF REVENUES/APPROPRIATIONS - 866-Insurance		(437,234)	(486,860)	(482,860)	(522,788)	(517,630)	(517,630)
ESTIMATED REVENUES - FUND 677		465,843	487,755	487,755	490,833	512,140	512,140
APPROPRIATIONS - FUND 677		437,234	486,860	482,860	522,788	517,630	517,630
NET OF REVENUES/APPROPRIATIONS - FUND 677		28,609	895	4,895	(31,955)	(5,490)	(5,490)
BEGINNING FUND BALANCE		1,103,449	1,132,056	1,132,056	1,132,056		
ENDING FUND BALANCE		1,132,058	1,132,951	1,136,951	1,100,101		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 679 Health Benefits Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
679-040-600.50	Health Insurance Revenue	2,542,292	3,360,000	3,360,000	2,791,313	3,696,000	3,696,000
679-040-600.51	COBRA Health Insurance Revenue	7,969	10,000	2,000	1,723	5,000	5,000
679-040-665.00	Interest & Dividends	6,451	5,000	7,500	7,257	7,500	7,500
679-040-689.00	Refunds Rebates Miscellaneous	33,820		45,515	45,518		
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		2,590,532	3,375,000	3,415,015	2,845,811	3,708,500	3,708,500
Dept 867-Employee-Retiree Health Insurance Admin							
679-867-730.00	Professional / Contractual	117,150			85,905		
679-867-910.51	Medical Claims	1,834,954	3,509,000	3,509,000	1,939,506	3,859,900	3,859,900
679-867-910.52	Prescription Claims	395,393			249,160		
679-867-910.53	Dental Claims	145,797			62,631		
679-867-910.54	Claims Reserve	234,006			142,735		
679-867-910.55	MI Health Insurance Tax	22,614			10,851		
679-867-915.50	Stop Loss Carrier Costs	379,212			178,194		
679-867-915.52	Munic Bene Svcs - BlueCross	66,275	95,150	95,150	87,599	104,665	104,665
NET OF REVENUES/APPROPRIATIONS - 867-Employee		(3,195,401)	(3,604,150)	(3,604,150)	(2,756,581)	(3,964,565)	(3,964,565)
ESTIMATED REVENUES - FUND 679		2,590,532	3,375,000	3,415,015	2,845,811	3,708,500	3,708,500
APPROPRIATIONS - FUND 679		3,195,401	3,604,150	3,604,150	2,756,581	3,964,565	3,964,565
NET OF REVENUES/APPROPRIATIONS - FUND 679		(604,869)	(229,150)	(189,135)	89,230	(256,065)	(256,065)
BEGINNING FUND BALANCE		1,854,012	1,249,141	1,249,141	1,249,141		
ENDING FUND BALANCE		1,249,143	1,019,991	1,060,006	1,338,371		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 711 Cemetery Trust Fund

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
711-040-631.01	1/2 Grave Sales - Perpetual Care	23,633	25,000	25,000	33,209	25,000	25,000
711-040-665.00	Interest & Dividends	8,891	10,000	10,000	2,491	10,000	10,000
711-040-665.10	Interest - Trust Account						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		32,524	35,000	35,000	35,700	35,000	35,000
Dept 278-Cemetery Trust Expenses							
711-278-730.00	Professional / Contractual						
711-278-999.01	Contrib to General Fund	4,446	7,000	5,500		6,000	6,000
NET OF REVENUES/APPROPRIATIONS - 278-Cemetery		(4,446)	(7,000)	(5,500)		(6,000)	(6,000)
ESTIMATED REVENUES - FUND 711		32,524	35,000	35,000	35,700	35,000	35,000
APPROPRIATIONS - FUND 711		4,446	7,000	5,500		6,000	6,000
NET OF REVENUES/APPROPRIATIONS - FUND 711		28,078	28,000	29,500	35,700	29,000	29,000
BEGINNING FUND BALANCE		1,684,174	1,712,252	1,712,252	1,712,252		
ENDING FUND BALANCE		1,712,252	1,740,252	1,741,752	1,747,952		

BUDGET REPORT FOR CITY OF GRAND HAVEN  
 Fund: 731 Retirement Health System

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
731-040-595.00	Retiree Health Insurance Fees	409,849	484,000	484,000	384,095	508,200	508,200
731-040-665.00	Interest & Dividends	71	200	200		200	200
731-040-665.50	Net Appreciation in Fair Value - RHF\	84,871					
NET OF REVENUES/APPROPRIATIONS - 040-Revenue		494,791	484,200	484,200	384,095	508,400	508,400
Dept 868-Retire Health Insurance Admin							
731-868-710.00	Life Insurance	495					
731-868-711.00	Health Benefits - Blue Cross	304,871	343,200	343,200	334,859	360,360	360,360
731-868-711.04	RHFV MERS Trust				300,000		
NET OF REVENUES/APPROPRIATIONS - 868-Retire Hea		(305,366)	(343,200)	(343,200)	(634,859)	(360,360)	(360,360)
ESTIMATED REVENUES - FUND 731		494,791	484,200	484,200	384,095	508,400	508,400
APPROPRIATIONS - FUND 731		305,366	343,200	343,200	634,859	360,360	360,360
NET OF REVENUES/APPROPRIATIONS - FUND 731		189,425	141,000	141,000	(250,764)	148,040	148,040
BEGINNING FUND BALANCE		360,311	1,258,551	1,258,551	1,258,551		
FUND BALANCE ADJUSTMENTS		708,815					
ENDING FUND BALANCE		1,258,551	1,399,551	1,399,551	1,007,787		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
800-040-644.01	Charges for Services - SL Force Mair	108,920	102,750	102,750	106,552	105,609	105,609
800-040-644.02	Charges for Services - Debt B	109,658	109,956	109,956	107,917	130,688	130,688
800-040-646.10	Charges for Services - GH City	975,881	990,961	990,961	715,020	904,464	904,464
800-040-646.20	Charges for Services - Sp Lk Village	105,688	85,483	85,483	78,444	96,474	96,474
800-040-646.25	Charges for Services - Ferrysburg	140,311	156,245	156,245	98,363	109,826	109,826
800-040-646.30	Charges for Services - Sp Lk Twp	430,052	396,294	396,294	353,022	406,702	406,702
800-040-646.35	Charges For Services - GH Twp	159,077	164,914	164,914	122,582	151,385	151,385
800-040-648.00	Chg for Services - Plant Modification	120,000	120,000	120,000	100,000	120,000	120,000
800-040-656.01	IPP Fines						
800-040-665.01	Interest - SL Force Main	74	768	768	129	960	960
800-040-665.02	Interest - Debt	23,587	1,200	1,200	(23,514)	600	600
800-040-665.03	Interest - Plant Modification	4,551	400	400	108	1,200	1,200
800-040-665.04	Interest - Operations	154			246		
800-040-673.00	Sale of Fixed Assets						
800-040-689.00	Refunds Rebates Miscellaneous	870	500	500	7,248	500	500
800-040-698.00	Bond Proceeds	2,320,000					
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		4,498,823	2,129,471	2,129,471	1,666,117	2,028,408	2,028,408
Dept 484-Administration & General							
800-484-702.00	Salaries & Wages - Fulltime	177,867	175,426	175,426	164,807	170,284	170,284
800-484-703.00	Salaries & Wages - Parttime						
800-484-704.00	Overtime						
800-484-707.00	Sick Pay						
800-484-710.00	Life Insurance	492	488	488	486	363	363
800-484-711.00	Health Benefits - Blue Cross	56,361	50,320	40,320	22,016	21,484	21,484
800-484-711.01	Optical Reimbursement	613	1,500	1,500	841	1,350	1,350
800-484-711.03	Health Care Savings Plan	1,367			1,415	1,553	1,553
800-484-713.00	Long Term Disability Insurance	682	667	667	603	643	643
800-484-713.01	Short Term Disability Insurance	163			522	333	333
800-484-714.00	Worker Comp Insurance	1,960	2,441	2,441	2,161	1,669	1,669
800-484-715.00	Unemployment Comp Insurance	432	1,000	1,000	135	1,539	1,539
800-484-716.00	MERS Retirement - Employer	12,363	12,583	12,583	14,450	6,911	6,911
800-484-716.01	401(a) Retirement - Employer	3,280	3,435	3,435	3,277	3,565	3,565
800-484-717.00	Social Security - Employer	12,209	276	276	9,374	11,173	11,173
800-484-718.00	Retirement Health Insurance	8,930	9,046	9,046	8,750	9,138	9,138
800-484-719.00	Clothing Allowance	679	2,500	2,500	1,865	2,500	2,500
800-484-730.00	Professional / Contractual	738	2,000	2,000	1,446	5,000	5,000
800-484-730.90	Administrative Charges	73,570	75,780	75,780	75,780	78,054	78,054
800-484-731.00	Legal Fees	4,420	5,000	5,000	5,978	5,000	5,000
800-484-740.00	Office Supplies	1,044	1,500	1,500	1,681	1,500	1,500
800-484-745.00	Periodicals & Subscrip	621	900	900	594	1,400	1,400
800-484-750.00	Oper Materials & Supplies						
800-484-751.00	Operating Supplies - Fuel & Lube	2,682	4,000	4,000	2,329	4,000	4,000
800-484-753.00	ADA Equipment - Supplies	1,482	2,000	2,000	1,370	2,000	2,000
800-484-790.00	Printing & Publishing	416	700	700	1,870	700	700

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 484-Administration & General							
800-484-801.00	Admin/Gen Other Op & Main						
800-484-811.00	Telephone	3,561	4,500	4,500	3,292	4,500	4,500
800-484-820.00	Postage	108	300	300	56	300	300
800-484-860.00	Transportation & Lodging	76	200	200	554	200	200
800-484-870.00	Professional Development	2,123	2,500	2,500	1,905	2,500	2,500
800-484-910.00	General Insurance	36,598	41,000	41,000	32,970	41,000	41,000
800-484-910.71	Sewer Damage Claims	75,909			7,846		
800-484-932.00	Payments In Lieu of Taxes	10,606	12,100	12,100		12,400	12,400
800-484-940.00	Depreciation	368,068	375,000	375,000	311,040	444,670	444,670
800-484-945.00	Depreciation on Contrib Capital	116,069	(118,411)	(118,411)	(60,000)		
800-484-981.05	Int Ex-2011 intake bonds		62,028	62,028		61,750	61,750
800-484-981.06	INT EX-2013 DEBT	23,585			23,165		
800-484-982.05	Paying Agent - 2011 Intake bds		400	400		400	400
800-484-982.06	PAY AGENT-2013 DEBT				150		
800-484-983.00	Bond Amortization Exp				100		
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(999,074)	(731,179)	(721,179)	(642,828)	(897,879)	(897,879)
Dept 540-Treatment							
800-540-702.00	Salaries & Wages - Fulltime	48,506	43,051	51,051	61,184	50,131	50,131
800-540-704.00	Overtime						
800-540-707.00	Sick Pay	831	2,086	2,086	741	420	420
800-540-710.00	Life Insurance	91	87	87	89	67	67
800-540-711.00	Health Benefits - Blue Cross	10,371	16,895	16,895	9,398	14,025	14,025
800-540-711.03	Health Care Savings Plan	541			521	518	518
800-540-713.00	Long Term Disability Insurance	184	180	180	178	193	193
800-540-713.01	Short Term Disability Insurance	54			174	111	111
800-540-714.00	Worker Comp Insurance	1,051	1,202	1,202	1,424	937	937
800-540-715.00	Unemployment Comp Insurance	243	63	63	62		
800-540-716.00	MERS Retirement - Employer	4,407	3,697	3,697	6,221	7,011	7,011
800-540-716.01	401(a) Retirement - Employer	304	318	318	315	342	342
800-540-717.00	Social Security - Employer	3,911	2,181	2,181	3,496	2,637	2,637
800-540-718.00	Retirement Health Insurance	2,480	1,995	1,995	3,381	2,658	2,658
800-540-730.00	Professional / Contractual	4,793	7,200	7,200	7,738	7,100	7,100
800-540-732.00	Trash Removal	1,804	2,000	2,000	1,958	2,500	2,500
800-540-750.00	Oper Materials & Supplies	13,956	68,000	68,000	13,186	14,100	14,100
800-540-760.00	Maintenance & Repair Materials	4,800	5,500	5,500	4,330	10,000	10,000
800-540-812.00	Gas Heating	4,695	8,000	8,000	10,046	8,000	8,000
800-540-813.00	Electricity	77,672	74,500	74,500	89,609	82,000	82,000
800-540-814.00	Water & Sewer Charges	1,857	2,500	2,500	5,972	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 540-Treatment		(182,551)	(239,455)	(247,455)	(220,023)	(205,250)	(205,250)
Dept 541-S/A-Industrial Pre-Treatment							
800-541-702.00	Salaries & Wages - Fulltime	20,914	22,751	22,751	21,744	24,693	24,693
800-541-710.00	Life Insurance	54	55	55	54	43	43
800-541-711.00	Health Benefits - Blue Cross	6,115	6,809	6,809	5,495	8,023	8,023

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 541-S/A-Industrial Pre-Treatment							
800-541-711.03	Health Care Savings Plan	17			51	53	53
800-541-713.00	Long Term Disability Insurance	90	90	90	77	90	90
800-541-713.01	Short Term Disability Insurance						
800-541-714.00	Worker Comp Insurance	443	552	552	497	441	441
800-541-715.00	Unemployment Comp Insurance	71			19		
800-541-716.00	MERS Retirement - Employer	1,702	1,734	1,734	2,012	3,109	3,109
800-541-716.01	401(a) Retirement - Employer	320	336	336	315	343	343
800-541-717.00	Social Security - Employer	1,617	157	157	1,237	1,787	1,787
800-541-718.00	Retirement Health Insurance	1,565	1,618	1,618	1,501	1,701	1,701
800-541-730.00	Professional / Contractual	2,852	3,500	3,500	6,094	7,000	7,000
800-541-731.00	Legal Fees		5,000	5,000		5,000	5,000
800-541-760.00	Maintenance & Repair Materials	186	1,000	1,000	386	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 541-S/A-Indus		(35,946)	(43,602)	(43,602)	(39,482)	(53,283)	(53,283)
Dept 542-S/A-Pumping Spring Lake							
800-542-702.00	Salaries & Wages - Fulltime	9,580	7,939	7,939	7,249	6,906	6,906
800-542-710.00	Life Insurance	11	8	8	9	7	7
800-542-711.00	Health Benefits - Blue Cross	1,425	1,864	1,864	1,034	1,305	1,305
800-542-711.03	Health Care Savings Plan	87			76	71	71
800-542-713.00	Long Term Disability Insurance	29	33	33	25	28	28
800-542-713.01	Short Term Disability Insurance						
800-542-714.00	Worker Comp Insurance	195	206	206	171	131	131
800-542-715.00	Unemployment Comp Insurance	50			15		
800-542-716.00	MERS Retirement - Employer	860	744	744	774	1,029	1,029
800-542-717.00	Social Security - Employer	710	1,688	1,688	559	924	924
800-542-718.00	Retirement Health Insurance	548	606	606	367	376	376
800-542-730.00	Professional / Contractual	6,661	7,500	7,500	3,490	22,500	22,500
800-542-750.00	Oper Materials & Supplies	18,873	30,700	35,700	24,020	35,700	35,700
800-542-760.00	Maintenance & Repair Materials	1,952	1,500	1,500	2,577	1,500	1,500
800-542-811.00	Telephone	5,658	3,600	3,600	7,163	3,600	3,600
800-542-813.00	Electricity	21,388	22,000	22,000	20,512	24,000	24,000
800-542-814.00	Water & Sewer Charges	641	1,300	1,300	433	1,300	1,300
800-542-932.00	Payments In Lieu of Taxes		400	400		400	400
NET OF REVENUES/APPROPRIATIONS - 542-S/A-Pump		(68,668)	(80,088)	(85,088)	(68,474)	(99,777)	(99,777)
Dept 543-S/A-Pumping Grand Haven							
800-543-702.00	Salaries & Wages - Fulltime	7,185	6,148	8,148	7,676	6,509	6,509
800-543-704.00	Overtime						
800-543-710.00	Life Insurance	8	8	8	10	6	6
800-543-711.00	Health Benefits - Blue Cross	1,123	1,440	1,440	1,073	1,148	1,148
800-543-711.03	Health Care Savings Plan	62			83	70	70
800-543-713.00	Long Term Disability Insurance	20	22	22	24	21	21
800-543-713.01	Short Term Disability Insurance						
800-543-714.00	Worker Comp Insurance	148	163	163	178	121	121
800-543-715.00	Unemployment Comp Insurance	39			12		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 543-S/A-Pumping Grand Haven							
800-543-716.00	MERS Retirement - Employer	650	588	588	810	956	956
800-543-717.00	Social Security - Employer	536	1,337	1,337	584	859	859
800-543-718.00	Retirement Health Insurance	420	479	479	379	332	332
800-543-730.00	Professional / Contractual	3,132	2,000	2,000	2,358	2,000	2,000
800-543-750.00	Oper Materials & Supplies	572	900	900		900	900
800-543-760.00	Maintenance & Repair Materials	194	2,000	2,000	1,534	2,000	2,000
800-543-811.00	Telephone	4,089	3,600	3,600	7,163	3,600	3,600
800-543-813.00	Electricity	25,183	25,000	25,000	24,791	26,000	26,000
800-543-814.00	Water & Sewer Charges	409	1,000	1,000	685	1,200	1,200
NET OF REVENUES/APPROPRIATIONS - 543-S/A-Pump		(43,770)	(44,685)	(46,685)	(47,360)	(45,722)	(45,722)
Dept 544-S/A-Grit Screening							
800-544-702.00	Salaries & Wages - Fulltime	1,935	1,259	1,259	208	199	199
800-544-710.00	Life Insurance	2	4	4			
800-544-711.00	Health Benefits - Blue Cross	303	145	145	14	29	29
800-544-711.03	Health Care Savings Plan	6			2		
800-544-713.00	Long Term Disability Insurance	6			1	2	2
800-544-713.01	Short Term Disability Insurance						
800-544-714.00	Worker Comp Insurance	41	38	38	5	3	3
800-544-715.00	Unemployment Comp Insurance	15					
800-544-716.00	MERS Retirement - Employer	179	127	127	22	26	26
800-544-717.00	Social Security - Employer	147	288	288	15	19	19
800-544-718.00	Retirement Health Insurance	115	105	105	10	12	12
800-544-730.00	Professional / Contractual	531	16,500	11,500		51,500	51,500
800-544-732.00	Trash Removal	1,504	2,000	2,000	1,642	2,500	2,500
800-544-760.00	Maintenance & Repair Materials	2,716	3,000	3,000	92	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 544-S/A-Grit S		(7,500)	(23,466)	(18,466)	(2,011)	(57,290)	(57,290)
Dept 545-S/A-Sludge Hauling							
800-545-702.00	Salaries & Wages - Fulltime	5,048	8,423	5,423	1,961	2,037	2,037
800-545-704.00	Overtime	96			131		
800-545-709.00	Merit Awards		450	450		250	250
800-545-710.00	Life Insurance	9	19	19	3	2	2
800-545-711.00	Health Benefits - Blue Cross	882	1,284	1,284	462	608	608
800-545-713.00	Long Term Disability Insurance	15	22	22	8	9	9
800-545-713.01	Short Term Disability Insurance						
800-545-714.00	Worker Comp Insurance	111	239	239	47	38	38
800-545-715.00	Unemployment Comp Insurance	11			2		
800-545-716.00	MERS Retirement - Employer	488	863	863	219	310	310
800-545-717.00	Social Security - Employer	406	1,976	1,976	159	278	278
800-545-718.00	Retirement Health Insurance	403	701	701	158	166	166
800-545-730.00	Professional / Contractual	218,524	202,960	202,960	194,968	215,990	215,990
800-545-750.00	Oper Materials & Supplies	63,160	81,000	81,000	71,839	83,000	83,000
800-545-760.00	Maintenance & Repair Materials	1,580	2,900	2,900	2,514	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 545-S/A-Sludg		(290,733)	(300,837)	(297,837)	(272,471)	(304,688)	(304,688)

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 546-S/A-Secondary Treatment							
800-546-702.00	Salaries & Wages - Fulltime	31,447	33,980	41,980	39,363	41,430	41,430
800-546-704.00	Overtime						
800-546-710.00	Life Insurance	40	50	50	46	30	30
800-546-711.00	Health Benefits - Blue Cross	5,373	5,247	5,247	8,556	11,561	11,561
800-546-711.03	Health Care Savings Plan	40			73	36	36
800-546-713.00	Long Term Disability Insurance	125	132	132	129	154	154
800-546-713.01	Short Term Disability Insurance						
800-546-714.00	Worker Comp Insurance	673	914	914	907	768	768
800-546-715.00	Unemployment Comp Insurance	137			79		
800-546-716.00	MERS Retirement - Employer	2,969	3,287	3,287	4,116	5,039	5,039
800-546-717.00	Social Security - Employer	2,487	1,143	1,143	2,422	3,566	3,566
800-546-718.00	Retirement Health Insurance	2,343	2,677	2,677	2,801	3,108	3,108
800-546-730.00	Professional / Contractual	1,835	4,000	4,000	2,305	14,000	14,000
800-546-760.00	Maintenance & Repair Materials	1,962	9,700	9,700	1,254	3,200	3,200
800-546-813.00	Electricity	104,233	107,000	107,000	86,925	109,000	109,000
NET OF REVENUES/APPROPRIATIONS - 546-S/A-Secor		(153,664)	(168,130)	(176,130)	(148,976)	(191,892)	(191,892)
Dept 547-S/A-Chlorination							
800-547-702.00	Salaries & Wages - Fulltime		1,000	2,000	1,131	3,048	3,048
800-547-710.00	Life Insurance				1	3	3
800-547-711.00	Health Benefits - Blue Cross		150	150	100	200	200
800-547-711.03	Health Care Savings Plan				15		
800-547-713.00	Long Term Disability Insurance				1		
800-547-713.01	Short Term Disability Insurance						
800-547-714.00	Worker Comp Insurance				26	30	30
800-547-715.00	Unemployment Comp Insurance				4		
800-547-716.00	MERS Retirement - Employer		109	109	117	256	256
800-547-717.00	Social Security - Employer		300	300	84	205	205
800-547-718.00	Retirement Health Insurance		100	100	29	100	100
800-547-730.00	Professional / Contractual	1,535	500	9,925	1,260	1,000	1,000
800-547-750.00	Oper Materials & Supplies	13,975	8,100	32,000	5,464		
800-547-760.00	Maintenance & Repair Materials		8,500	8,500	117	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 547-S/A-Chlori		(15,510)	(18,759)	(53,084)	(8,349)	(6,342)	(6,342)
Dept 548-S/A-Phosphate Removal							
800-548-702.00	Salaries & Wages - Fulltime	437	1,000	1,000		1,000	1,000
800-548-710.00	Life Insurance					3	3
800-548-711.00	Health Benefits - Blue Cross	48	150	150		200	200
800-548-713.00	Long Term Disability Insurance						
800-548-713.01	Short Term Disability Insurance						
800-548-714.00	Worker Comp Insurance	9				30	30
800-548-715.00	Unemployment Comp Insurance						
800-548-716.00	MERS Retirement - Employer	40	100	100		250	250
800-548-717.00	Social Security - Employer	33	300	300		200	200
800-548-718.00	Retirement Health Insurance	33	100	100		100	100

		Calculations as of 06/30/2014						
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET	
Dept 548-S/A-Phosphate Removal								
800-548-730.00	Professional / Contractual		500	500	9	500	500	
800-548-750.00	Oper Materials & Supplies		5,000	5,000	43,490	8,000	8,000	
800-548-760.00	Maintenance & Repair Materials		1,000	1,000	63	1,000	1,000	
NET OF REVENUES/APPROPRIATIONS - 548-S/A-Phos		(600)	(8,150)	(8,150)	(43,562)	(11,283)	(11,283)	
Dept 549-S/A-Laboratory								
800-549-702.00	Salaries & Wages - Fulltime	115,555	124,551	124,551	115,372	119,589	119,589	
800-549-704.00	Overtime	1,566			946			
800-549-707.00	Sick Pay	17,354			1,775	647	647	
800-549-710.00	Life Insurance	190	203	203	179	140	140	
800-549-711.00	Health Benefits - Blue Cross	20,577	26,211	26,211	19,224	27,863	27,863	
800-549-711.03	Health Care Savings Plan	210			710	646	646	
800-549-713.00	Long Term Disability Insurance	411	440	440	414	455	455	
800-549-713.01	Short Term Disability Insurance							
800-549-714.00	Worker Comp Insurance	2,696	3,220	3,220	2,744	2,286	2,286	
800-549-715.00	Unemployment Comp Insurance	492	800	800	180			
800-549-716.00	MERS Retirement - Employer	10,737	11,362	11,362	12,077	17,089	17,089	
800-549-716.01	401(a) Retirement - Employer	320	336	336	315	343	343	
800-549-717.00	Social Security - Employer	8,951	14,016	14,016	6,558	7,638	7,638	
800-549-718.00	Retirement Health Insurance	8,309	9,452	9,452	7,245	7,577	7,577	
800-549-730.00	Professional / Contractual	9,937	14,000	14,000	5,772	14,000	14,000	
800-549-750.00	Oper Materials & Supplies	22,010	19,000	19,000	22,418	21,000	21,000	
800-549-760.00	Maintenance & Repair Materials	138	3,500	3,500	34	3,500	3,500	
NET OF REVENUES/APPROPRIATIONS - 549-S/A-Labor		(219,453)	(227,091)	(227,091)	(195,963)	(222,773)	(222,773)	
Dept 550-S/A-Buildings/Grounds								
800-550-702.00	Salaries & Wages - Fulltime	44,125	40,759	40,759	58,676	59,124	59,124	
800-550-704.00	Overtime	799			654			
800-550-710.00	Life Insurance	61	62	62	68	53	53	
800-550-711.00	Health Benefits - Blue Cross	6,420	7,836	7,836	6,794	9,176	9,176	
800-550-711.03	Health Care Savings Plan	123			467	415	415	
800-550-713.00	Long Term Disability Insurance	153	158	158	183	194	194	
800-550-713.01	Short Term Disability Insurance							
800-550-714.00	Worker Comp Insurance	938	1,169	1,169	1,363	1,085	1,085	
800-550-715.00	Unemployment Comp Insurance	211			72			
800-550-716.00	MERS Retirement - Employer	4,144	4,208	4,208	6,211	8,565	8,565	
800-550-717.00	Social Security - Employer	3,451	9,662	9,662	4,477	7,677	7,677	
800-550-718.00	Retirement Health Insurance	3,115	3,426	3,426	3,295	3,547	3,547	
800-550-730.00	Professional / Contractual	2,434	41,200	41,200	1,996	14,500	14,500	
800-550-750.00	Oper Materials & Supplies	17	100	100		100	100	
800-550-760.00	Maintenance & Repair Materials	4,215	3,300	3,300	4,454	2,500	2,500	
NET OF REVENUES/APPROPRIATIONS - 550-S/A-Buildi		(70,206)	(111,880)	(111,880)	(88,710)	(106,936)	(106,936)	
Dept 551-S/A-Local Pump Station								
800-551-702.00	Salaries & Wages - Fulltime	5,144	7,455	7,455	4,159	4,571	4,571	

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 551-S/A-Local Pump Station							
800-551-704.00	Overtime						
800-551-710.00	Life Insurance	6	8	8	5	5	5
800-551-711.00	Health Benefits - Blue Cross	757	1,194	1,194	515	667	667
800-551-711.03	Health Care Savings Plan	27			62	66	66
800-551-713.00	Long Term Disability Insurance	22	33	33	13	17	17
800-551-713.01	Short Term Disability Insurance						
800-551-714.00	Worker Comp Insurance	107	189	189	95	83	83
800-551-715.00	Unemployment Comp Insurance	21			8		
800-551-716.00	MERS Retirement - Employer	471	678	678	433	646	646
800-551-717.00	Social Security - Employer	392	1,554	1,554	311	576	576
800-551-718.00	Retirement Health Insurance	335	549	549	158	187	187
800-551-730.00	Professional / Contractual	1,790	2,000	2,000	378	2,000	2,000
800-551-750.00	Oper Materials & Supplies						
800-551-760.00	Maintenance & Repair Materials	298	1,500	1,500	11	1,500	1,500
800-551-813.00	Electricity	4,527	5,500	5,500	3,842	5,500	5,500
800-551-814.00	Water & Sewer Charges		1,000	1,000	20	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 551-S/A-Local		(13,897)	(21,660)	(21,660)	(10,010)	(16,818)	(16,818)
Dept 552-S/A-Primaries							
800-552-702.00	Salaries & Wages - Fulltime	4,265	2,566	6,566	5,273	3,726	3,726
800-552-704.00	Overtime	288			196		
800-552-710.00	Life Insurance	6	4	4	6	3	3
800-552-711.00	Health Benefits - Blue Cross	794	759	759	1,029	1,160	1,160
800-552-713.00	Long Term Disability Insurance	17	11	11	16	11	11
800-552-713.01	Short Term Disability Insurance						
800-552-714.00	Worker Comp Insurance	93	87	87	125	72	72
800-552-715.00	Unemployment Comp Insurance	13			14		
800-552-716.00	MERS Retirement - Employer	413	308	308	573	567	567
800-552-717.00	Social Security - Employer	344	725	725	414	510	510
800-552-718.00	Retirement Health Insurance	341	254	254	415	299	299
800-552-730.00	Professional / Contractual		1,000	1,000		1,000	1,000
800-552-760.00	Maintenance & Repair Materials	16	1,000	1,000	86	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 552-S/A-Prima		(6,590)	(6,714)	(10,714)	(8,147)	(8,348)	(8,348)
Dept 553-S/A-Thickeners							
800-553-702.00	Salaries & Wages - Fulltime	7,310	5,760	5,760	1,002	1,590	1,590
800-553-710.00	Life Insurance	9	8	8	1	2	2
800-553-711.00	Health Benefits - Blue Cross	966	1,038	1,038	164	294	294
800-553-713.00	Long Term Disability Insurance	28	15	15	4	4	4
800-553-713.01	Short Term Disability Insurance						
800-553-714.00	Worker Comp Insurance	148	140	140	25	32	32
800-553-715.00	Unemployment Comp Insurance	50					
800-553-716.00	MERS Retirement - Employer	654	505	505	115	252	252
800-553-717.00	Social Security - Employer	539	1,143	1,143	83	224	224
800-553-718.00	Retirement Health Insurance	526	409	409	83	133	133

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 553-S/A-Thickeners							
800-553-730.00	Professional / Contractual	3,168	63,000	53,000		3,000	3,000
800-553-760.00	Maintenance & Repair Materials	1,675	1,000	1,000	5	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 553-S/A-Thick		(15,073)	(73,018)	(63,018)	(1,482)	(6,531)	(6,531)
Dept 554-S/A-Dechlorination							
800-554-702.00	Salaries & Wages - Fulltime		1,000	1,000	145	1,000	1,000
800-554-710.00	Life Insurance					3	3
800-554-711.00	Health Benefits - Blue Cross		150	150	21	200	200
800-554-711.03	Health Care Savings Plan				2		
800-554-713.00	Long Term Disability Insurance				1		
800-554-713.01	Short Term Disability Insurance						
800-554-714.00	Worker Comp Insurance				3	30	30
800-554-715.00	Unemployment Comp Insurance				1		
800-554-716.00	MERS Retirement - Employer		100	100	15	250	250
800-554-717.00	Social Security - Employer		300	300	11	200	200
800-554-718.00	Retirement Health Insurance		100	100	7	100	100
800-554-750.00	Oper Materials & Supplies	18,786	9,700	9,700	9,000	500	500
800-554-760.00	Maintenance & Repair Materials	33	500	500		500	500
NET OF REVENUES/APPROPRIATIONS - 554-S/A-Dechl		(18,819)	(11,850)	(11,850)	(9,206)	(2,783)	(2,783)
Dept 555-S/A-Sludge Storage Tank							
800-555-702.00	Salaries & Wages - Fulltime	1,086	1,000	1,000		1,000	1,000
800-555-710.00	Life Insurance	1					
800-555-711.00	Health Benefits - Blue Cross	232	150	150		200	200
800-555-713.00	Long Term Disability Insurance	6					
800-555-713.01	Short Term Disability Insurance						
800-555-714.00	Worker Comp Insurance	22				30	30
800-555-715.00	Unemployment Comp Insurance	15					
800-555-716.00	MERS Retirement - Employer	99	100	100		250	250
800-555-717.00	Social Security - Employer	80	300	300		200	200
800-555-718.00	Retirement Health Insurance	81	100	100		100	100
800-555-730.00	Professional / Contractual	1,784	500	500		500	500
800-555-760.00	Maintenance & Repair Materials	460	1,000	1,000	8	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 555-S/A-Sludg		(3,866)	(3,150)	(3,150)	(8)	(3,280)	(3,280)
ESTIMATED REVENUES - FUND 800		4,498,823	2,129,471	2,129,471	1,666,117	2,028,408	2,028,408
APPROPRIATIONS - FUND 800		2,145,920	2,113,714	2,147,039	1,807,062	2,240,875	2,240,875
NET OF REVENUES/APPROPRIATIONS - FUND 800		2,352,903	15,757	(17,568)	(140,945)	(212,467)	(212,467)
BEGINNING FUND BALANCE		5,988,585	8,341,492	8,341,492	8,341,492		
ENDING FUND BALANCE		8,341,488	8,357,249	8,323,924	8,200,547		

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 040-Revenue Accounts							
810-040-509.00	Federal Grants	118,914	116,630	116,630			
810-040-543.00	State Grants	15,806					
810-040-630.00	Water Plant Sales City	477,061	480,600	455,000	381,924	484,400	484,400
810-040-630.06	Water Supp Sale - City		2,500	2,500		2,500	2,500
810-040-630.10	Water Sales to GH Twp	289,922	329,400	309,000	250,833	327,600	327,600
810-040-630.16	Water Supp Sale - GH Twp		15,000	15,000		15,000	15,000
810-040-630.20	Water Sales to Northside	475,429	537,300	504,100	374,952	506,800	506,800
810-040-630.26	Water Supp Sale - Northside		2,500	2,500		2,500	2,500
810-040-644.00	Charges for Services - Debt	385,228	748,500	748,500	503,855	659,400	659,400
810-040-650.00	Replacement Fund Charge	92,030	99,800	99,800	71,979	94,200	94,200
810-040-665.00	Interest & Dividends	(1,734)					
810-040-665.04	Interest - Operations	672	500	500	529	500	500
810-040-665.07	Interest - Debt	2,538	2,000	2,000	2,353	2,000	2,000
810-040-665.15	Interest- Replacement Charges	1,219	2,000	2,000	1,146	2,000	2,000
810-040-665.21	Interest - County Funds						
810-040-676.00	Reimbursements	199	500	500		500	500
810-040-676.03	Working Capital Reimbursement	(119,463)					
810-040-689.00	Refunds Rebates Miscellaneous		500	500	3,171	500	500
810-040-699.28	Contrib from 456 Infrastructure Const						
NET OF REVENUES/APPROPRIATIONS - 040-Revenue /		1,737,821	2,337,730	2,258,530	1,590,742	2,097,900	2,097,900
Dept 484-Administration & General							
810-484-702.00	Salaries & Wages - Fulltime	63,172	65,215	65,215	67,088	67,970	68,230
810-484-703.00	Salaries & Wages - Parttime	51		2,000	842		
810-484-704.00	Overtime						
810-484-707.00	Sick Pay	2,637	8,780	8,780	3,216	9,200	9,200
810-484-710.00	Life Insurance	198	185	185	190	190	190
810-484-711.00	Health Benefits - Blue Cross	1,045	1,500	1,500	1,026	1,500	1,500
810-484-711.01	Optical Reimbursement		150	150	150	150	150
810-484-711.03	Health Care Savings Plan	2,112	2,655	2,655	2,115	2,700	2,300
810-484-713.00	Long Term Disability Insurance	274	250	250	236	275	280
810-484-713.01	Short Term Disability Insurance					300	305
810-484-714.00	Worker Comp Insurance	296	305	400	325	350	350
810-484-715.00	Unemployment Comp Insurance	193	210	210	71	210	175
810-484-716.00	MERS Retirement - Employer	5,246	5,815	6,600	6,206	7,900	7,930
810-484-716.01	401(a) Retirement - Employer	1,378	1,480	1,480	1,380	1,545	1,550
810-484-717.00	Social Security - Employer	5,417	5,660	5,660	3,787	5,900	5,925
810-484-718.00	Retirement Health Insurance	3,368	5,550	100	9		
810-484-730.00	Professional / Contractual	5,949	10,000	10,000	8,422	12,000	12,000
810-484-730.26	Water Supply Purchase		20,000	20,000		20,000	20,000
810-484-730.50	Water Tank Lease Agreement						
810-484-730.90	Administrative Charges	89,935	85,565	85,565	85,565	97,565	97,565
810-484-733.01	Escheats Payments to State of MI				200		
810-484-738.00	Refund of Working Capital						
810-484-755.00	Custodial Supplies	1,206	700	700	394	700	700

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 484-Administration & General							
810-484-811.00	Telephone	3,754	2,800	9,000	7,834	4,500	4,500
810-484-812.00	Gas Heating	37,083	35,000	52,000	48,444	35,000	35,000
810-484-814.00	Water & Sewer Charges	1,698	5,000	3,000	1,294	4,000	4,000
810-484-820.00	Postage	1	100	100	18	100	100
810-484-860.00	Transportation & Lodging	369	800	800	39	800	800
810-484-870.00	Professional Development	525	900	900	452	900	900
810-484-900.00	Copying						
810-484-910.00	General Insurance	14,917	16,000	16,000	21,618	16,000	16,000
810-484-920.00	Motorpool Charges						
810-484-920.50	Auto Allowance	5,151	5,150	5,150	4,722	5,150	5,150
810-484-932.00	Payments In Lieu of Taxes	2,063	2,000	2,000		2,000	2,000
810-484-940.00	Depreciation	791,523	770,000	920,000	684,626	770,000	770,000
810-484-945.00	Depreciation on Contrib Capital	(22,380)	(22,380)	(22,380)	(22,380)	(22,380)	(22,380)
810-484-981.00	Interest Expense						
810-484-981.05	Int Ex-2011 intake bonds	163,492	160,265	160,265	133,553	156,262	156,262
810-484-981.09	Interest Exp - 2009 NWO BABs	338,667	333,230	333,230	166,135	326,255	326,255
810-484-982.05	Paying Agent - 2011 Intake bds	400	600	400	300	400	400
810-484-982.09	Paying Agent - 2009 NWO BABs	200	200	200	200	200	200
810-484-983.00	Bond Amortization Exp						
NET OF REVENUES/APPROPRIATIONS - 484-Administrat		(1,519,940)	(1,523,685)	(1,692,115)	(1,228,077)	(1,527,642)	(1,527,537)
Dept 540-Treatment							
810-540-702.00	Salaries & Wages - Fulltime	269,959	271,590	271,590	256,847	276,510	276,510
810-540-703.00	Salaries & Wages - Parttime	3,909	5,000	5,000	2,614	5,000	5,000
810-540-704.00	Overtime	15,881	20,620	20,620	15,129	22,000	22,000
810-540-707.00	Sick Pay	18,385	12,440	12,440	7,164	7,500	7,500
810-540-710.00	Life Insurance	336	375	375	346	395	395
810-540-711.00	Health Benefits - Blue Cross	57,129	79,155	79,155	65,953	75,230	75,230
810-540-711.01	Optical Reimbursement	272		150	150	300	300
810-540-711.03	Health Care Savings Plan	1,618	2,660	2,660	2,586	2,655	2,655
810-540-713.00	Long Term Disability Insurance	895	1,040	1,040	806	1,085	1,085
810-540-713.01	Short Term Disability Insurance		600	450		1,135	1,135
810-540-714.00	Worker Comp Insurance	9,206	8,710	9,550	9,230	10,065	10,065
810-540-715.00	Unemployment Comp Insurance	1,486	1,285	1,285	411	1,060	1,060
810-540-716.00	MERS Retirement - Employer	23,605	24,825	28,200	27,153	31,820	31,820
810-540-717.00	Social Security - Employer	21,378	23,630	23,630	17,077	23,018	23,020
810-540-718.00	Retirement Health Insurance	17,456	15,315	16,000	14,222	8,140	8,140
810-540-719.00	Clothing Allowance	2,200	2,400	3,200	2,865	2,400	2,400
810-540-730.00	Professional / Contractual	13,381	15,000	16,000	14,132	17,000	17,000
810-540-750.00	Oper Materials & Supplies	16,018	18,000	18,000	14,129	18,000	18,000
810-540-751.00	Operating Supplies - Fuel & Lube	2,378	2,000	2,000	1,635	2,500	2,500
810-540-752.00	Chemicals	49,041	78,000	78,000	52,208	85,000	85,000
810-540-760.00	Maintenance & Repair Materials	119					
810-540-761.00	Plant & Equipment Maintenance	16,348	16,000	16,000	13,029	16,000	16,000
810-540-860.00	Transportation & Lodging	172	950	950	106	1,000	1,000

		Calculations as of 06/30/2014					
GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2014-15 RECOMMENDED BUDGET	2014-15 APPROVED BUDGET
Dept 540-Treatment							
810-540-870.00	Professional Development	935	1,000	1,500	1,300	1,500	1,500
810-540-920.00	Motorpool Charges	7,140	6,000	6,000	4,558	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 540-Treatment		(549,247)	(606,595)	(613,795)	(523,650)	(614,313)	(614,315)
Dept 580-Water Plant - Intakes							
810-580-730.00	Professional / Contractual	37,115	45,000	41,500	22,050	45,000	45,000
810-580-750.00	Oper Materials & Supplies		100	100		100	100
810-580-751.00	Operating Supplies - Fuel & Lube	854	1,000	1,000	673	1,000	1,000
810-580-752.00	Chemicals		100	100		100	100
810-580-761.00	Plant & Equipment Maintenance	3,389	3,500	3,500	1,014	3,000	3,000
810-580-812.00	Gas Heating	5,761	4,500	8,800	8,280	5,000	5,000
810-580-813.00	Electricity	398,352	360,000	370,000	338,976	390,000	390,000
NET OF REVENUES/APPROPRIATIONS - 580-Water Pla		(445,471)	(414,200)	(425,000)	(370,993)	(444,200)	(444,200)
ESTIMATED REVENUES - FUND 810		1,737,821	2,337,730	2,258,530	1,590,742	2,097,900	2,097,900
APPROPRIATIONS - FUND 810		2,514,658	2,544,480	2,730,910	2,122,720	2,586,155	2,586,052
NET OF REVENUES/APPROPRIATIONS - FUND 810		(776,837)	(206,750)	(472,380)	(531,978)	(488,255)	(488,152)
BEGINNING FUND BALANCE		27,148,513	26,371,676	26,371,676	26,371,676		
ENDING FUND BALANCE		26,371,676	26,164,926	25,899,296	25,839,698		
ESTIMATED REVENUES - ALL FUNDS		41,600,824	40,891,252	44,898,949	34,822,962	47,003,902	50,638,302
APPROPRIATIONS - ALL FUNDS		42,576,214	44,341,518	47,460,072	36,613,375	44,509,201	41,066,820
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(975,390)	(3,450,266)	(2,561,123)	(1,790,413)	2,494,701	9,571,482
BEGINNING FUND BALANCE - ALL FUNDS		83,979,611	82,401,773	82,401,773	82,401,773		
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(602,444)	(42,653)	(42,653)	(42,653)		
ENDING FUND BALANCE - ALL FUNDS		82,401,777	78,908,854	79,797,997	80,568,707		