



CITY OF GRAND RAPIDS

Meeting Agenda Full Detail City Council Work Session

Monday, November 10, 2014

Conference Room 2A

CALL TO ORDER: Pursuant to due notice and call thereof a Special Meeting/Worksession of the Grand Rapids City Council will be held on Monday, November 10, 2014 immediately following the Canvass Board Meeting in Conference Room 2A, 420 North Pokegama Avenue, Grand Rapids, Minnesota.

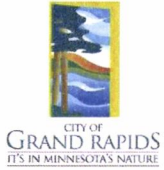
CALL OF ROLL: On a call of roll, the following members were present:

Discussion Items

1. [14-0835](#) 2015 Budget Discussion
Attachments: [2015 Budget](#)
2. **14-0789** Review Regular meeting agenda and other business as noted.

ADJOURN

ATTEST: *KIMBERLY GIBEAU, CITY CLERK*



CITY OF GRAND RAPIDS

Legislation Details (With Text)

File #: 14-0835 **Version:** 1 **Name:** 2015 Budget discussions
Type: Agenda Item **Status:** CC Worksession
File created: 9/23/2014 **In control:** City Council Work Session
On agenda: 11/10/2014 **Final action:**
Title: 2015 Budget Discussion

Sponsors:

Indexes:

Code sections:

Attachments: [2015 Budget](#)

Date	Ver.	Action By	Action	Result
10/27/2014	1	City Council Work Session		

2015 Budget Discussion

CITY OF GRAND RAPIDS

2015 PROPOSED BUDGET CALENDAR

June 23	Aggregate budget for 2015 distributed to Department Heads
June 30	Initial budgets for 2015 submitted to Finance Department
July 14	Initial presentation of 2015 preliminary City budget to Council.
July 21	Fire, Public Works, Library and Information Technology Departments present 2015 proposed budgets.
August 4	Continued Department presentation of 2015 proposed budgets: Finance, Administration/Council/City Wide, Engineering/Airport, Community Development.
September 22	Continued Department presentation of 2015 proposed budgets: Police/Domestic Animal Control Facility, Building Maintenance/Fleet Maintenance/Storm Water Utility/Cemetery/Airport, Recreation/Recreation Programs and Civic Center, and Administration/Council/City Wide.
September 22	Final Council review of 2015 proposed City budget before certification of proposed property tax levy.
September 22	City Council adoption of 2015 proposed budget and tax levy.
September 30	Certify tax levy to Itasca County.
October 14	Continued Department presentation of 2015 proposed budgets: Recreation/Recreation Programs and Civic Center, and Administration/Council/City Wide.
October 27	Continued Department presentation of 2015 proposed budgets: Administration/Council/City Wide
November 10	Continue refinement of 2015 proposed budgets: Administration/Council/City Wide, Recreation/Recreation Programs and Civic Center.
November 17	Present proposed final 2015 budget to the City Council.
December 8	Truth in Taxation Public Hearing.
December 15	Adopt Final Tax Levy and Final Budget.
January 2015	Publish Budget Book.

**PROJECTED LEVY & TAX RATE
CITY OF GRAND RAPIDS
PREVIOUSLY CERTIFIED LEVIES AND 2014 PROPOSED LEVY**

	2009 Levy Payable 2010	2011 Levy Payable 2012	2012 Levy Payable 2013	2013 Levy Payable 2014	2014 Levy Payable 2015
General Fund	3,466,821	3,309,756	3,526,598	3,444,709	4,168,242
Library Fund	534,716	524,716	575,038	603,975	612,716
Cemetery	175,000	175,000	159,000	173,000	164,497
GREDA Levy	50,000	50,000	83,240	60,000	60,000
Levy for Internal Loan-2011 Equip Purcha	-	136,000	141,588	141,588	141,588
Abatement Levies-St. Joe's & D.C.	-	-	-	-	30,000
Special Levies	8,000	-	-	-	-
Total Levy Required for Operations	4,234,537	4,195,472	4,485,464	4,423,272	5,177,043
Bonded Indebtedness	\$1,093,789	1,127,071	1,262,450	1,480,040	1,668,123
GROSS LEVY	5,328,326	5,322,543	5,747,914	5,903,312	6,845,166
Less:					
Fund Balance Contribution	-	-	-	-	-
CERTIFIED LEVY	\$5,328,326	5,322,543	5,747,914	5,903,312	6,845,166
	8.16%	-0.11%	7.99%	2.70%	15.95%

2014 ESTIMATED TAX CAPACITY AND PROPOSED LEVY

TAX CAPACITY	\$9,173,120	CERTIFIED LEVY	\$6,845,166
Less:		Less:	
Abatement Levy	-	Fiscal disparities distribution levy	(451,787)
TIF Captured tax increment	(171,413)		
Fiscal Disparities contribution	(933,840)		
Taxable tax capacity*	\$8,067,867	Net amount levied to property owners	\$6,393,379

**2002 - 2013 TAXABLE TAX CAPACITY, CERTIFIED LEVY and CITY TAX RATE
and 2015 ESTIMATED TAXABLE TAX CAPACITY
and 2014 ESTIMATED LEVY and CITY TAX RATE**

TAX YEAR PAYABLE	TAXABLE TAX CAPACITY	NET CERTIFIED LEVY	CITY TAX RATE	CITY/TOWNSHIP TAX RATE	TOTAL TAX RATE
2002	\$ 4,013,622	\$ 3,221,066	80.169	2.696	82.865
2003	4,667,797	3,487,514	76.387	5.031	81.418
2004	4,883,098	3,774,982	79.273	4.625	83.898
2005	5,402,830	3,868,947	71.339	4.603	75.942
2006	5,692,534	3,977,337	69.869	4.452	74.321
2007	6,224,893	4,091,108	65.722	2.972	68.694
2008	6,851,971	4,503,251	65.722	3.834	69.556
2009	7,919,927	4,677,712	59.063	1.841	60.904
2010	7,115,267	4,631,705	65.095	1.271	66.366
2011	7,647,353	4,885,894	61.602	2.288	63.890
2012	7,014,456	4,874,006	67.019	2.466	69.485
2013	7,346,013	5,068,674	66.644	2.355	68.999
2014	7,014,208	5,562,859	76.842	2.466	79.308
2015	8,067,867	6,393,379	77.206	2.039	79.245

RECAP SHEET
CITY OF GRAND RAPIDS
2015 RECAP OF REVENUES, EXPENDITURES AND LEVY REQUIREMENTS

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Increase/ (Decrease) over 2014
NON TAX REVENUES:						
Annexation	\$ 326,175	\$ 525,951	\$ 313,936	\$ 325,000	\$ -	\$ (325,000)
Payment in Lieu of Taxes (PILOT)	854,710	854,998	901,179	900,000	900,000	-
Licenses and Permits	225,828	202,018	323,845	246,965	246,300	(665)
Local Government Aid (LGA)	963,410	964,932	963,410	1,270,331	1,307,862	37,531
Intergovernmental Revenues	801,380	1,077,320	965,149	565,301	641,788	76,487
Charges for Services	696,372	769,206	749,879	685,628	781,512	95,884
Fines and Forfeitures	108,983	103,293	145,870	147,500	103,000	(44,500)
Interest Income	20,342	33,341	17,226	35,000	30,000	(5,000)
Miscellaneous	38,482	46,529	53,263	20,692	17,098	(3,594)
Other Financing Sources	91,711	36,903	34,541	19,351	-	(19,351)
Transfers In	3,500	3,500	3,500	3,500	3,500	-
Total non-tax revenues	4,130,893	4,617,991	4,471,799	4,219,268	4,031,060	(188,208)
EXPENDITURES:						
Administration	461,742	487,120	492,098	440,714	434,085	(6,629)
Building Maintenance	220,709	214,386	223,383	230,411	240,959	10,548
Community Development	344,944	319,675	365,191	370,645	403,212	32,567
Council/Boards	114,738	112,204	110,447	73,936	74,576	640
Engineering	290,629	266,373	270,494	280,378	280,615	237
Finance	391,332	391,561	449,764	468,879	464,560	(4,319)
Fire	603,124	493,584	547,131	591,470	633,420	41,950
Fleet Maintenance	233,869	239,038	245,619	244,173	257,271	13,098
Information Technology	176,837	176,993	195,029	213,015	224,206	11,191
Police	1,905,091	2,022,584	2,157,953	2,246,367	2,613,516	367,149
Public Works	1,564,901	1,652,590	1,769,420	1,564,580	1,649,101	84,521
Recreation	152,183	177,433	106,613	122,268	127,793	5,525
City Wide	358	12,104	235,496	361,417	369,625	8,208
Special Projects-Council	-	-	30,000	-	-	-
Special Projects-Non-Budgeted	6,485	27,717	23,229	-	-	-
Total Department Expenditures	6,466,940	6,593,363	7,221,867	7,208,252	7,772,939	564,687
Transfers Out						
Transfer to Capital Equipment	-	18,200	88,250	89,606	97,994	8,388
Transfer to Civic Center	12,000	27,000	27,000	25,000	-	(25,000)
Transfer to Itasca Historical Soc	17,000	17,000	15,000	10,869	10,869	-
Transfer to Debt Service	150,000	150,000	150,000	150,000	150,000	-
Transfer to Airport	10,000	10,000	10,000	20,000	24,500	4,500
Transfer to DACF	20,000	27,000	28,500	28,000	25,000	(3,000)
Transfer to Central School	-	-	-	40,000	5,500	(34,500)
Transfers-Other	90,309	-	50,606	-	-	-
Mt. Itasca contribution	15,000	15,000	30,000	-	-	-
Active Living Contribution	-	-	-	6,250	25,000	18,750
Fund Balance Payback	-	-	-	86,000	87,500	1,500
Total Expenditures and Other Uses	6,781,249	6,857,563	7,621,223	7,663,977	8,199,302	535,325
Net Levy Required for General Fund	3,466,821	3,309,756	3,526,598	3,444,709	4,168,242	723,534
Net Levy for Library	534,716	524,716	524,716	603,975	612,716	8,741
Net Levy for Cemetery	175,000	175,000	175,000	173,000	164,497	(8,503)
GREDA Levy Request	50,000	50,000	50,000	60,000	60,000	-
Abatement Levies	-	-	-	-	30,000	-
Capital Equipt Loan	-	136,000	136,000	141,588	141,588	-
Total Levy Required for Operations	\$ 4,226,537	\$ 4,195,472	\$ 4,412,314	\$ 4,423,272	\$ 5,177,043	\$ 753,771

**CITY OF GRAND RAPIDS
ADMINISTRATION DEPARTMENT
ACTUAL 2010-2013 EXPENDITURES, 2014 BUDGET, YEAR TO DATE, PROPOSED 2015 BUDGETS**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	REVISED 2014 BUDGET	ACTUAL YTD 9/30/2014	PROPOSED 2015 BUDGET
PERSONNEL							
Salary-Fulltime	245,437	252,138	259,458	298,000	275,941	195,328	-
Salary-Overtime	15	-	-	-	-	-	-
Salary-Parttime	9,730	15,807	4,369	-	-	3,164	-
Salary-Parttime Overtime	-	-	7	-	-	-	-
Election Judges	11,559	-	9,818	-	16,000	4,374	-
PERA	17,804	19,339	18,709	21,142	20,006	13,956	-
FICA	14,708	15,373	14,992	17,080	17,108	11,516	-
Medicare	3,440	3,595	3,506	3,995	4,001	2,693	-
Health Insurance	40,800	41,097	30,856	48,714	42,459	31,857	-
Life Insurance	586	573	597	651	689	531	-
Dental Insurance	541	526	594	685	619	501	-
Unemployment	6	-	6,232	-	-	-	-
Workers Compensation	1,695	1,908	1,400	1,789	2,300	1,677	-
TOTAL PERSONNEL	346,322	350,356	350,538	392,056	379,123	265,597	379,425
SUPPLIES & MATERIALS							
Office Supplies	1,159	1,674	1,663	1,317	1,543	1,922	1,500
Copy Supplies	150	68	133	142	150	(2)	160
Computer Supplies	291	1,258	296	476	500	1,067	500
Computer Software	1,163	-	-	-	-	743	-
Training Supplies	85	-	-	17	-	179	-
Assets between \$700-\$4,999	4,115	721	3,759	4,070	-	720	5,000
Inventorial Supplies	1,075	848	665	2,383	3,000	822	1,000
Operating Supplies	-	-	-	185	-	-	-
Human Rights Commission	-	-	113	-	-	394	-
TOTAL SUPPLIES/MATERIALS	8,038	4,569	6,629	8,591	5,193	5,845	8,160
OTHER CHARGES & SERVICES							
Elections	2,181	2,661	3,086	225	3,500	488	-
Professional Services	7	4,079	21,117	1,595	-	877	-
Legal-Civil	35,509	41,050	51,725	49,645	-	1,516	-
Legal-Employment Negotiator	13,801	17,250	7,534	3,756	10,000	30,245	5,000
Recording Fees	-	46	-	-	-	-	-
Municipal Code Update	2,018	1,292	4,425	4,898	3,500	1,298	5,000
Rental Expense	-	-	-	-	-	-	-
Telephone	2,423	2,483	2,161	2,054	2,500	1,373	2,500
Postage/Freight	219	1,213	1,349	1,135	900	2,336	1,200
Prof Administrator Expense	11,600	12,350	14,400	4,900	-	-	-
Seminar/Meetings/Schools	5,383	7,339	8,213	2,289	8,000	5,802	8,000
Staff Training	1,311	800	56	682	2,000	7,335	2,000
Auto Mileage	602	-	-	325	-	-	-
Publishing & Advertising	3,483	4,321	4,771	5,709	4,000	760	6,000
City Newsletter	-	-	-	884	10,000	1,591	4,000
General Insurance	1,348	940	1,335	1,300	1,700	1,095	1,800
Microfilming Services	-	-	-	-	-	-	-
Maintenance Contracts	901	1,263	1,886	885	1,500	-	1,500
Building Maint/Repairs	-	-	-	-	-	-	-
Computer Maint/Repairs	-	-	-	-	-	-	-
Gen Equip Maint/Repair	-	-	-	-	-	-	-
Miscellaneous	-	30	183	1,169	-	-	-
Dues & Subscriptions	1,924	1,598	1,277	1,439	1,700	1,765	1,700
Copy Machine Lease	4,514	4,514	4,358	4,156	4,098	3,893	4,800
Human Rights Commission	1,549	3,588	2,077	4,406	3,000	749	3,000
TOTAL OTHER CHARGES/SER	88,772	106,817	129,953	91,452	56,398	61,122	46,500
GRAND TOTAL	443,132	461,742	487,120	492,098	440,714	332,563	434,085

8/18 Reduced assets between by \$1,999
8/18 Reduced inventorial supplies by \$2,000

**CITY OF GRAND RAPIDS
CIVIC CENTER DEPARTMENT
ACTUAL 2010-2013 EXPENDITURES, 2014 BUDGET, YEAR TO DATE, PROPOSED 2015 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL YTD 9/30/2014	PROPOSED 2015 BUDGET
Cash Short and Over	(98)	(109)	(190)	(54)	-	(21)	-
Dues & Subscriptions	1,411	1,255	1,132	1,169	1,200	1,157	1,200
Billboard Advertising	185	2,501	309	1,088	-	463	-
Summer Ice Programming	4,748	4,236	5,015	7,722	1,000	7,247	7,500
Marketing	-	-	-	-	-	425	-
Copy Machine Lease	1,406	1,451	1,414	1,402	1,500	984	1,400
Loan Repayment	5,015	4,241	3,429	2,575	20,290	954	-
Total Other Charges & Services:	226,765	199,231	213,097	240,343	241,760	171,993	234,700
Eqpt/Machinery/Furn/Fix	-	15,450	30,763		-		-
Building/Bldg Improvements	-	-	29,625	-	11,000	-	-
	-	15,450	60,388	-	11,000	-	-
TOTAL EXPENDITURES	623,242	640,535	696,195	674,408	700,598	482,401	684,836
<i>Excess Revenue > Expenditure</i>	\$ (20,676)	\$ 19,218	\$ 1,552	\$ 23,965	\$ 2	\$ 17,081	\$ 9,314

1.) Loan repayment of \$20,291 forgiven for 2015.

**CITY OF GRAND RAPIDS
CIVIC CENTER DEPARTMENT
ACTUAL 2010-2013 EXPENDITURES, 2014 BUDGET, YEAR TO DATE, PROPOSED 2015 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL YTD 9/30/2014	PROPOSED 2015 BUDGET
Police Pension	263	172	251	381	503	240	-
Medicare	3,117	3,294	3,262	3,402	3,551	2,371	-
Health Insurance	37,433	38,943	39,185	40,146	43,075	31,958	-
Life Insurance	80	80	80	80	86	60	-
Dental Insurance	135	141	148	155	155	120	-
HealthCare Savings	2,310	3,798	3,388	3,493	2,000	2,305	-
Reemployment	4,074	2,936	964	7,072	1,500	-	-
Workers Compensation	2,045	2,615	2,967	4,016	4,400	4,494	-
Total Personnel	292,983	312,502	309,854	326,441	330,238	229,368	337,336
Office Supplies	747	710	512	803	700	448	800
Copy Supplies	2	2	6	4	-	-	-
Computer Supplies	-	849	-	7	-	80	-
Assets Between \$700 - \$4,999	-	-	2,360	-	-	2,820	-
Inventorial Supplies	971	533	913	1,215	900	2,192	1,200
Operating Supplies	12,592	13,357	12,307	15,812	12,500	15,476	14,000
Dry Floor Event Supplies	1,072	445	-	-	5,000	2,095	5,000
Motor Fuels	4,776	4,499	4,806	5,257	5,000	5,731	5,200
Maintenance Tools/Sup	611	1,028	1,396	3,788	1,500	1,995	1,500
Uniforms/Clothing/Safety	356	1,116	300	524	1,200	670	600
Concessions Supplies	62,901	67,874	67,439	60,487	68,000	34,440	65,000
Vending Supplies	5,678	6,618	8,570	6,884	8,500	4,736	7,000
Pro Shop Supplies	300	3,810	741	2,561	800	1,448	2,000
Concessions Sup-GR Sports	13,488	12,512	13,506	10,281	13,500	8,910	10,500
Total Supplies & Materials:	103,493	113,352	112,856	107,623	117,600	81,040	112,800
Professional Service	-	-	-	62	-	100	-
Accounting/Auditing Services	670	670	670	1,463	670	750	700
Legal	65	-	-	163	-	-	-
Other Contract Services	12,068	11,339	11,699	13,225	12,000	9,543	13,500
Facilities Maintenance Charge	3,500	3,500	3,500	3,500	3,500	-	3,500
Telephone	3,315	3,740	4,417	4,514	4,500	3,869	4,600
Postage/Freight	11	47	45	69	300	-	300
Seminar/Meetings/Schools	385	316	168	176	500	546	500
Auto Mileage	-	-	-	72	-	-	-
Auto Licenses	-	-	-	-	-	16	-
Publishing & Advertising	785	337	1,021	970	1,000	350	1,000
General Insurance	11,253	10,754	10,079	10,475	11,000	9,718	11,000
Electricity	60,516	49,843	47,901	53,870	55,000	32,633	56,000
Water	9,941	5,968	5,186	3,640	6,000	3,525	5,000
Sewer	6,086	3,677	4,243	2,871	4,000	2,115	3,000
Garbage Removal	2,242	2,946	2,231	3,745	3,000	2,623	3,800
Heat-Natural Gas	40,529	51,178	44,514	44,665	54,000	34,220	50,000
Maintenance Contracts	721	764	826	2,256	800	951	2,400
Building Maint/Repairs	18,134	8,620	20,115	22,779	20,000	49,087	24,000
Computer Maintenance/Repair	540	643	1,070	600	1,000	-	800
Gen Equip Maint/Repair	41,474	31,030	44,085	56,945	40,000	10,254	44,000
MC/VISA Bank Charges	640	285	218	382	500	484	500
Miscellaneous Expense	1,225	-	-	-	-	-	-

**CITY OF GRAND RAPIDS
CIVIC CENTER DEPARTMENT
ACTUAL 2010-2013 EXPENDITURES, 2014 BUDGET, YEAR TO DATE, PROPOSED 2015 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL YTD 9/30/2014	PROPOSED 2015 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
Open Skating	\$ 1,472	\$ 1,330	\$ 1,519	\$ 694	\$ 1,500	\$ 682	\$ 1,500
Concessions-Lower Level	90,867	100,849	96,970	94,717	101,000	62,704	100,000
Concessions-Upper Level	7,955	10,156	12,927	8,453	12,000	6,855	12,000
G.R.S.C. Vending	36	-	-	-	-	-	-
Concessions-Sports Complex	20,645	19,216	20,094	13,764	23,000	12,602	18,000
TOTAL CHARGES FOR SERVICE	120,974	131,551	131,510	117,627	137,500	82,842	131,500
MISCELLANEOUS REVENUE							
Rent-Ice	285,622	291,840	301,099	309,900	313,000	188,264	315,000
Rent-Summer Ice	42,084	46,473	37,434	43,248	45,000	45,063	46,000
Ice Rent - Tournaments	39,206	46,096	56,753	51,860	60,000	48,224	59,000
Rent - Dry Floor	32,860	36,273	37,937	41,133	39,000	31,300	43,000
Rent - Table/Chair	9,462	14,042	7,342	5,695	8,000	6,909	7,000
Advertising Signs	51,467	49,367	54,267	67,928	55,000	62,217	75,000
Blandin Grant	-	-	-	-	-	-	-
Skate Sharpening	2,141	2,046	1,762	1,947	2,000	904	2,000
Civic Center Programming	7,173	1,020	112	-	1,000	-	1,000
Miscellaneous	443	504	40	7,191	-	209	-
Vending Machines	3,542	4,338	4,551	4,257	5,000	3,351	5,000
Video Vending	966	1,448	812	807	1,000	340	1,000
Candy Vending	2,681	2,991	3,271	4,061	3,000	2,312	4,300
Pro Shop	2,339	2,315	2,393	2,167	2,600	1,197	2,500
Pro Shop non-taxable	83	95	238	45	-	-	50
Investment Income	186	55	83	-	-	46	-
ATM Commissions	1,137	1,414	1,474	1,430	1,500	1,029	1,500
Commissions-Vending	202	436	260	331	-	276	300
TOTAL MISCELLANEOUS REVENUE	481,592	500,752	509,828	542,001	536,100	391,640	562,650
OTHER SOURCES							
Insurance Recovery	-	-	29,409	11,745	-	-	-
Operating Transfer in	-	27,450	27,000	27,000	27,000	25,000	-
TOTAL OTHER SOURCES	-	27,450	56,409	38,745	27,000	25,000	-
TOTAL REVENUES	\$ 602,566	\$ 659,753	\$ 697,747	\$ 698,373	\$ 700,600	\$ 499,482	\$ 694,150
EXPENDITURES:							
Operating Transfer Out	-	-	-	-	-	-	-
Salary-Fulltime	138,856	142,374	145,960	153,285	152,754	108,714	-
Salary-Fulltime/Overtime	338	110	-	-	-	-	-
Salary-Parttime	76,229	88,508	83,793	82,981	88,830	56,753	-
Salary-Parttime/Overtime	111	191	144	-	1,280	811	-
Contracted Services - Police	1,857	1,217	1,767	2,653	3,296	1,567	-
PERA	12,920	14,138	14,103	14,419	13,625	9,932	-
FICA	13,215	13,986	13,842	14,359	15,183	10,045	-

**CITY OF GRAND RAPIDS
RECREATION PROGRAMS
ACTUAL 2010-2013 EXPENDITURES, 2014 BUDGET, YEAR TO DATE AND PROPOSED 2015 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL YTD 8/31/2014	PROPOSED 2015 BUDGET
REVENUES							
County Ship Grant	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Swimming Pool Class Fee	8,900	7,943	6,988	7,861	8,500	6,910	8,500
Class Activities	33,520	36,933	48,029	40,568	49,500	39,799	48,000
Open Swimming	840	647	727	881	800	556	1,000
Sale of T-Shirts/Books	-	-	-	-	-	-	-
Swimming Pool Rental	1,650	840	225	-	500	-	-
Contributions	300	500	1,500	1,500	-	500	-
Miscellaneous	2	-	-	-	-	892	-
Interest from Investments	610	749	446	249	-	61	-
Operating Transfer In	-	-	-	-	-	-	-
TOTAL REVENUES:	45,822	47,612	57,915	56,059	59,300	48,718	57,500
EXPENDITURES:							
EXPENDITURES:							
PERSONNEL							
Salary-Fulltime	15,461	-	27,176	30,623	21,769	22,146	-
Salary-Parttime	9,442	11,302	12,700	9,449	11,330	12,307	-
Contracted Services	2300	25584	-	-	-	-	-
PERA	1,118	-	1,970	2,220	2,400	1,606	-
FICA	1,526	701	2,473	2,480	2,052	2,063	-
Medicare	357	164	578	580	480	483	-
Health Insurance	5,783	-	-	-	6,900	5,163	-
Life Insurance	11	-	2	-	12	-	-
Reemployment	-	5,073	-	-	500	-	-
Workers Compensation	848	1,322	1,004	880	1,000	1,061	-
TOTAL PERSONNEL	36,845	44,146	45,903	46,232	46,443	44,828	47,312
SUPPLIES & MATERIALS							
Printing/Binding	-	725	-	-	-	505	-
Program Supplies	9,065	5,604	10,871	12,048	10,000	9,184	7,000
Motor Fuels	-	-	-	-	1,000	-	1,000
TOTAL SUPPLIES & MATERIALS	9,065	6,328	10,871	12,048	11,000	9,690	8,000
OTHER CHARGES & SERVICES							
Other Contracted Services	-	-	-	9,415	-	1,550	-
Telephone	-	-	-	240	-	331	-
Postage/Freight	-	-	-	14	-	-	-
Auto/Watercraft License	-	-	-	-	-	-	-
Publishing/Advertising	-	-	-	2,937	-	1,235	-
General Insurance	148	112	146	83	150	76	100
General Eqpt Maint Repair	-	-	-	9	-	-	-
MC/VISA Bank Charges	637	774	723	755	800	667	900
Holiday Lights	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Pool Rental	788	840	840	840	900	1,102	900
Dues & Subscriptions	-	-	-	-	-	-	-
TOTAL OTHER CHARGES & SERVICES	1,572	1,726	1,709	14,294	1,850	4,961	1,900
TOTAL EXPENDITURES	47,483	52,200	58,483	72,574	59,293	59,479	57,212
REVENUE/(EXPENDITURES)	\$ (1,661)	\$ (4,588)	\$ (568)	\$ (16,515)	\$ 7	\$ (10,762)	\$ 288

**CITY OF GRAND RAPIDS
RECREATION DEPARTMENT**

ACTUAL 2010-2013 EXPENDITURES, 2014 BUDGET, YEAR TO DATE ACTUAL AND PROPOSED 2015 BUDGET

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	REVISED 2014 BUDGET	ACTUAL YTD 9/30/2014	PROPOSED 2015 BUDGET
PERSONNEL							
Salary-Fulltime	94,197	80,334	90,443	46,011	58,505	34,104	-
Salary-Overtime	-	-	-	-	-	-	-
Salary-Parttime	19,954	16,978	15,790	20,327	19,570	15,963	-
Salary-Parttime Overtime	-	-	-	186	-	-	-
Contracted Services	-	3,869	-	-	-	-	-
PERA	6,462	5,824	6,557	3,336	5,660	2,472	-
FICA	6,627	5,718	6,218	3,953	4,841	2,952	-
Medicare	1,550	1,337	1,454	925	1,132	690	-
Health Insurance	21,758	17,441	29,424	18,014	12,025	9,032	-
Life Insurance	48	37	57	34	25	18	-
Dental Insurance	135	141	148	155	310	121	-
Unemployment	-	-	192	-	500	84	-
Workers Compensation	1,103	925	1,244	642	500	1,134	-
TOTAL PERSONNEL	151,835	132,604	151,527	93,582	103,068	66,572	106,753
SUPPLIES & MATERIALS							
Office Supplies	233	1,143	599	236	700	27	500
Copy Supplies	218	821	432	1	500	-	400
Printing/Binding	3,115	2,657	2,569	-	3,000	68	3,000
Computer Supplies	672	1,238	-	11	-	-	-
Assets \$700-\$4,999	-	-	7,124	-	-	-	-
Inventorial Supplies	971	143	1,551	669	1,500	-	1,500
Program Supplies	704	5,957	531	170	1,000	224	1,000
Motor Fuels	37	113	259	210	500	393	300
Maintenance Tools/Supplies	112	13	-	40	-	7	-
Activity Passes	-	-	-	-	-	-	-
TOTAL SUPPLIES & MATERIALS	6,061	12,084	13,065	1,337	7,200	719	6,700
OTHER CHARGES & SERVICES							
Legal	748	-	195	1,755	-	-	-
Telephone	1,702	1,520	2,150	2,217	2,200	2,140	2,400
Postage/Freight	73	91	68	13	100	-	400
Seminar/Meetings/Schools	-	78	-	15	600	1,241	700
Auto Mileage	-	-	-	-	-	-	-
Auto License	15	-	16	33	-	16	40
Publishing & Advertising	313	542	3,406	-	3,500	-	3,000
General Insurance	752	821	1,022	1,052	1,000	1,502	1,100
Building Maintenance	-	-	-	-	-	-	-
Maintenance Contracts	743	758	794	2,235	800	1,063	2,200
Vehicle Maint/Repair	923	-	116	92	-	35	-
Computer Maint/Repair	-	-	-	538	-	-	500
Gen Equip Maint/Repair	-	-	311	15	-	-	-
Equipment Rental	1,406	1,451	1,414	1,402	1,500	984	1,600
Miscellaneous	387	-	1,083	-	-	-	-
Dues & Subscriptions	198	236	266	327	300	402	400
Facility Maintenance	-	-	-	-	-	-	-
Snowmobile Trail Grooming	1,000	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL OTHER CHARGES & SERV	8,258	7,495	12,841	11,693	12,000	9,382	14,340
TOTAL EXPENDITURES	166,154	152,183	177,433	106,613	122,268	76,672	127,793

**CITY OF GRAND RAPIDS
CITY WIDE
ACTUAL 2010-2013 EXPENDITURES, 2014 BUDGET AND PROPOSED 2015**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL YTD 9/30/2014	PROPOSED 2015 BUDGET
Classification contingency	-		-	-	6,745	-	-
Copy Supplies/Postage	-		-	-	-	10,200	-
Work Comp Deductible	500		500	-	-	-	-
Health Co-pay-49'rs	7,433	13,562	11,590	9,977	11,000	5,613	8,500
Employee Assistance Program	1,944	1,944	1,962	413	2,000	855	2,000
Computer Replacement		5,302	19,247	13,900	5,500	-	10,925
Miscellaneous	810	7,262	204	4,785	-	1,551	-
Professional Services	323	358	12,104	23,407	-	425	35,000
Flex Benefit Plan	1,260	1,160	1,308	780	1,500	486	1,500
City Wide - Legal	-	-	-	-	109,600	82,800	114,000
City Wide - Computer Maintenance				8,549	6,000	4,210	7,000
Long Term Disability	4,044	3,852	3,659	3,550	4,000	3,007	4,000
City's Add'l 20/80 Ins Deduct	28,365	37,793	24,438	28,969	30,000	13,868	27,500
Health Insurance Deduct Contrib	141,279	117,580	119,950	129,300	142,250	139,725	118,200
Health & Wellness Program	8,017	3,629	6,488	4,633	7,500	2,797	7,500
Arts & Culture Expenditures	-	-	-	-	-	13,750	3,000
IEDC Fed EDA Grant Exp	727		-	-	-	-	-
Bldg Condemnation/Judgements	83,220		-	-	-	3,400	-
Pmt to Component Unit	-		-	-	-	-	-
Retirees Insurance	754	6,150	5,554	11,631	11,150	5,554	12,000
Retirees Ins Contribution	115,000	122,500	120,000	190,000	-	-	10,000
Admin Fee-EDA lease rev bonds	1,338		-	-	-	-	-
MC/VISA charges	2,102	1,407	1,276	2,164	2,500	1,743	2,500
Bank Charges	-	-	957	614	2,350	943	1,000
Electric-PD Impound Lot		394	122	-	-	-	-
Accounting software upgrades	-	6,108	-	-	-	-	-
Police & Fire Radio depreciation	-	19,323	19,322	21,606	19,322	21,521	-
Website Design	-	-	-	-	-	-	5,000
	<u>397,115</u>	<u>348,323</u>	<u>348,681</u>	<u>454,277</u>	<u>361,417</u>	<u>312,447</u>	<u>369,625</u>

8/18/14 Reduced Health Ins deduct cont by \$24,050

10/28/14 Prof. Services include \$30,000 for lobbying costs & \$5,000 for TASC fees.

10/28/14 Reduced 49'ers Co-pay & City's 80/20 by \$2,500/each.

**CITY OF GRAND RAPIDS
COUNCIL**

ACTUAL 2010-2013 EXPENDITURES, 2014 BUDGET, YEAR TO DATE, PROPOSED 2015

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL YTD 9/30/2014	PROPOSED 2015 BUDGET
PERSONNEL							
Salary-Fulltime	38,400	38,400	38,400	37,800	38,400	28,800	-
PERA	1,440	1,440	1,440	1,140	1,439	810	-
FICA	595	595	595	930	1,042	781	-
Medicare	557	557	557	548	557	418	-
Life Insurance	98	98	98	94	123	65	-
Workers Compensation	78	95	76	99	125	100	-
TOTAL PERSONNEL	41,168	41,185	41,166	40,611	41,686	30,973	41,326
SUPPLIES & MATERIALS							
Office Supplies	-	-	-	-	-	-	-
Copy Supplies	66	62	70	108	-	-	-
Training Supplies	-	-	-	-	-	-	-
Inventorial Supplies	-	736	-	384	-	46	-
Operating Supplies	-	41	-	-	-	-	-
TOTAL SUPPLIES & MATERIALS	66	839	70	492	-	46	-
OTHER CHARGES & SERVICES							
Community Celebrations	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Professional Services	-	-	-	-	-	-	-
Legal	34,355	34,388	34,010	31,983	-	-	-
Telephone	-	-	-	488	-	587	840
Postage/Freight	46	26	15	-	-	-	-
Seminar/Meetings/Schools	415	2,452	203	99	1,000	147	160
Board Training	-	-	-	-	-	-	-
Publishing & Advertising	-	-	-	919	-	-	-
General Insurance	8,798	8,300	7,197	1,869	1,000	1,754	1,900
Maintenance Contracts	388	667	688	635	750	-	750
Gen'l Equipment Maint/Rprs	-	-	-	-	-	-	-
Miscellaneous	-	-	-	140	-	-	-
Dues & Subscriptions	23,522	22,331	24,253	25,118	25,000	26,166	25,000
Itasca County Historical Soc	-	-	-	-	-	-	-
Contribution to Itasca Cty Ag A	-	-	-	-	-	-	-
Truth in Taxation	1,051	1,051	1,102	1,193	1,000	-	1,100
Volunteer Recognition	85	-	-	-	-	-	-
TOTAL OTHER CHARGES & SERV	72,159	72,714	70,968	65,943	32,250	32,154	33,250
TOTAL EXPENDITURES	113,392	114,738	112,204	107,046	73,936	63,173	74,576