



CITY OF GRAND RAPIDS FY 2022 FINAL FISCAL PLAN

The heart shaped artwork in the center of the cover image just outside Rosa Parks Circle was designed by Kate Meyer as a part of the Have a Heart GR art display that included 12 heart-shaped artworks by 14 local artists for the World of Winter festival in February of 2021.

Have a Heart GR was curated and constructed by Barbara Lash and Carlos Aceves and sponsored by Downtown Grand Rapids Inc. Ms. Meyer shared that her piece was created to showcase her personal passion for protecting the natural world, and to inspire others to "fall in love" with nature too! Her non-profit partner for this project was Blandford Nature Center. Blandford's wildlife ambassadors are a highlight of any visit to the center, and the barn owl, Luna, is one of their most iconic residents.

CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FISCAL YEARS 2022 - 2026

MAYOR

ROSALYNN BLISS

CITY COMMISSIONERS

FIRST WARD

JON O'CONNOR

KURT REPPART

SECOND WARD

JOSEPH JONES

MILINDA YSASI

THIRD WARD

SENITA LENEAR

NATHANIEL MOODY

CITY MANAGER

CHIEF FINANCIAL OFFICER

MARK WASHINGTON

MOLLY CLARIN

CONTRIBUTING PERSONNEL

JENESSA CARTER  
KAREN MENDEZ  
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TRICIA CHAPMAN  
SCOTT SAINDON

KEITH HEYBOER  
NICOLAS SALAZAR

DISTINGUISHED BUDGET PRESENTATION AWARD  
GOVERNMENT FINANCE OFFICERS ASSOCIATION

THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA (GFOA) PRESENTED A DISTINGUISHED BUDGET PRESENTATION AWARD TO THE CITY OF GRAND RAPIDS, MICHIGAN, FOR ITS ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2020.

IN ORDER TO RECEIVE THIS AWARD, A GOVERNMENTAL UNIT MUST PUBLISH A BUDGET DOCUMENT THAT MEETS PROGRAM CRITERIA AS A POLICY DOCUMENT, AS A FINANCIAL PLAN, AS AN OPERATIONS GUIDE, AND AS A COMMUNICATIONS DEVICE.

THIS AWARD IS VALID FOR A PERIOD OF ONE YEAR ONLY. WE BELIEVE OUR CURRENT BUDGET CONTINUES TO CONFORM TO PROGRAM REQUIREMENTS, AND WE ARE SUBMITTING IT TO GFOA TO DETERMINE ITS ELIGIBILITY FOR ANOTHER AWARD.

THE RECEIPT OF THIS AWARD MARKS THE THIRTY-THIRD CONSECUTIVE YEAR THE CITY HAS BEEN HONORED BY THE GOVERNMENT FINANCE OFFICERS ASSOCIATION FOR DISTINGUISHED BUDGET PRESENTATION.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Grand Rapids**

**Michigan**

For the Fiscal Year Beginning

**July 1, 2020**

*Christopher P. Morrill*

Executive Director



**The Government Finance Officers Association  
of the United States and Canada**

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

*to*

**Budget Office  
City of Grand Rapids, Michigan**



*The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.*

Executive Director

*Christopher P. Morill*

Date            **February 08, 2021**

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July 1, 2021

Mayor and City Commissioners,

The pandemic has affected every aspect of our community and has forced us to be even more creative while maintaining essential services. COVID-19 upended our routines, multiplied our worries, and challenged us to solve problems no one had faced in a century. Nothing can compensate for the loss and disruption inflicted on our families and community.

We have learned lessons – difficult ones – during the past year, including about the meaning of “essential” and the durability of our values of accountability, collaboration, customer service, equity, innovation and sustainability. Our values-first approach has ensured that we continue to make progress on our most important priorities – even during this challenging time.

We are continuing to address systemic and institutional racism and the disparities created by them so Grand Rapids can achieve our vision to be nationally recognized as an equitable, welcoming, innovative and collaborative city with a robust economy, safe and healthy community, and the opportunity for a high quality of life for all. This vision and our Strategic Plan are our North Star. No matter the circumstances – whether comforting or challenging – our vision, which inspires our service to the community, remains constant. This vision continues to compel us to improve our community so that one’s race, ethnicity, national origin, zip code, income, gender identity or sexual orientation will not be a variable or determinate of inferior quality of life outcomes.

Our employees are focused on our mission of elevating the quality of life through excellent City services. Refuse workers continue to collect tons of refuse and recyclables, parks staff are maintaining open spaces that have been utilized in record numbers while many other employees are processing payments for fees, taxes and bill assistance. Our front-line public safety first responders continue to show up every day to help keep us safe while water and wastewater employees make sure services are provided to more than 300,000 customers. Our streets and street lighting systems are maintained and building and code inspectors continue to ensure we have safe, well-functioning buildings. We established social zones, provided grants to help small and micro-local business enterprises, and refocused Neighborhood Match Funds to support activities directly responsive to the impacts of COVID-19. We continued our work to create new affordable housing opportunities and local jobs through business attraction and retention and employment opportunities for youth through our GRow1000 summer youth program.

In almost every case, the demand on these services has increased and intensified during the pandemic. Therefore, our focus for Fiscal Year 2022 is to maintain continuity of services, nurture the momentum of recovery, and provide transformational investments where possible.

Despite projected income tax shortfalls of nearly \$60 million through December 31, 2024, which include income tax losses already experienced in FY2021, the relief that will be afforded to the City of Grand Rapids from the American Rescue Plan Act (ARPA) will enable us to sustain services in the current fiscal year and support budgets that maintain our current level of service in FY2022, FY2023 and FY2024. Even with our strong reserves and the infusion of ARPA funds, we need continued innovation and strong economic growth in the out years of this five-year plan to secure a strong financial future.

## **Our Strategic Plan is Our Roadmap and Has Provided Direction During the Pandemic**

When the City Commission adopted our [Strategic Plan for FY2020 – 2023](#) in April of 2019, no one could have anticipated its timeliness. When the pandemic struck in early 2020, the City did not have to use precious time to scramble and create a roadmap. Instead, we doubled down our commitment to our values and consistently relied upon the framework that we already had established in our Strategic Plan.

Throughout FY2021 we continued to enhance our performance management work, which allows us to demonstrate accountability to the commitments and desired outcomes we established in our Plan. In September 2021, the City presented our [first annual Performance Management Report under our Plan](#). Shortly after, the City Commission participated in a [Commission Prioritization Workshop](#) where they confirmed a list of [twenty short-term horizon topics](#) and identified their six top near-term focus areas for the remainder of FY2021 and through FY2022. Those six near-term focus areas are housing and homelessness, COVID relief / economic recovery including health impacts, Third Ward Equity or Neighborhoods of Focus funding, public safety reform, crime prevention / violence reduction and fiscal sustainability and discipline. In February of this year, the City presented the [FY2021 Mid-year Performance Management Update](#) across several meetings. Those presentations included updates on the Commission's six near-term focus areas and showed that we had completed or were on track for 76% of the 747 activities we are tracking.

To round out our commitment to transparency and accountability, we have continued to increase the number of metrics available online. Our [Key Metric Dashboard](#) includes 37 metrics from our Strategic Plan and 32 of them are currently available. Finally, while our Strategic Plan has provided a solid framework, we acknowledged from the moment it was adopted that it was intended to be a living document that would be updated. The City has matured in our strategic

implementation processes over the last two years and we now have some necessary and beneficial revisions that we will be making to our Plan. The City's intention is to publicly present these revisions near the end of the summer and for the revisions to become effective for our FY2023 budget planning cycle.

## **Advancing Our Commitment to Equity**

The placement of the objective, *embed equity throughout government operations*, first in the City's Strategic Plan was to emphasize the importance of leading with our equity value to leverage City influence, such as the budget, to intentionally remove, prevent and overcome barriers created by systemic and institutional injustice. The City has advanced in our journey to operationalize this value over the past year through expanded learning opportunities to create shared understanding of diversity, equity and inclusion concepts, targeted universalism approaches, and lived and statistical realities facing communities of color historically and currently in Grand Rapids.

Leading with equity includes being systemically and historically aware. Over the past year, we have seen more departments research and reflect on how their specific sectors/roles within local government are situated within other structures, how racial bias may be baked into their sector origins and operations, and where they can shift policy and practice to eliminate or reduce inequities within their span of control. Departments also have access to the new [Demographics Statement](#) published by the Office of Equity and Engagement to guide data collection, measurement and reporting by race, ethnicity, gender identity and geography. The City's [Key Metric Dashboard](#) is a transparency and accountability tool to be data-informed and equity-centered when assessing outcomes and who benefits from our services, programs, policies and hiring.

## **Managing Through the Pandemic While Maintaining Services**

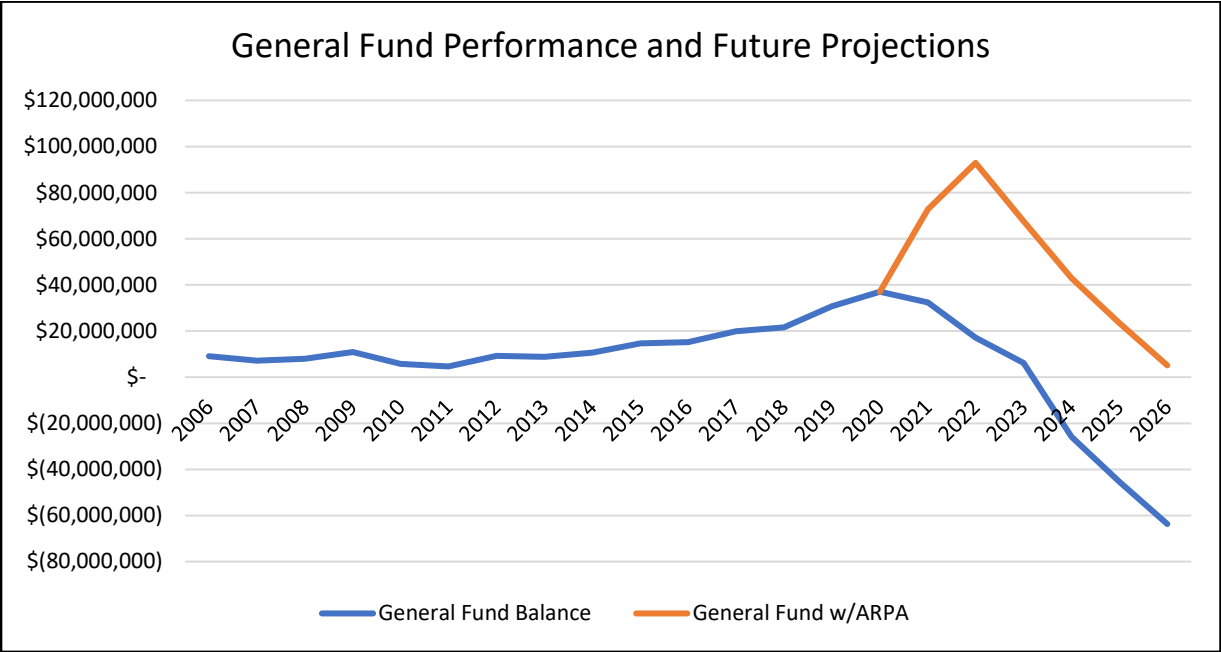
Managing the City's financial position through the unique circumstances of the COVID-19 pandemic has been a major challenge. Unlike other recent recessions, the current one resulted from public health measures put in place to mitigate the spread of the virus. Also, unlike other recent recessions, we were more prepared with stronger financial reserves and a capable Strategic Plan.

When trying to forecast local recovery and revenues, expectations typically would be based on the experience of past recessions. The unique cause and characteristics of the current downturn have made the past a less reliable guide. For example, retail and home sales have grown during this recession unlike past ones. Given the unpredictable duration of the pandemic, the City has taken a cautious and measured approach to preserve financial stability, maintain our workforce and avoid reducing or disrupting services to the public. This approach included use of coronavirus relief funds received from various sources (the largest being the federal CARES Act), use of financial reserves, and reduction of City costs where possible while maintaining services.

To help control costs, the City continued a hiring freeze initiated during the first phase of the pandemic in late FY2020 through FY2021. This freeze only allows hiring of essential personnel needed to maintain critical City services. Nonessential travel and training also were frozen. The City leveraged over \$21 million in relief funding from various sources in FY2020 and FY2021, including the federal CARES Act and other public and private sources, which helped reimburse unanticipated expenses incurred across all funds to respond to the pandemic and encourage local recovery.

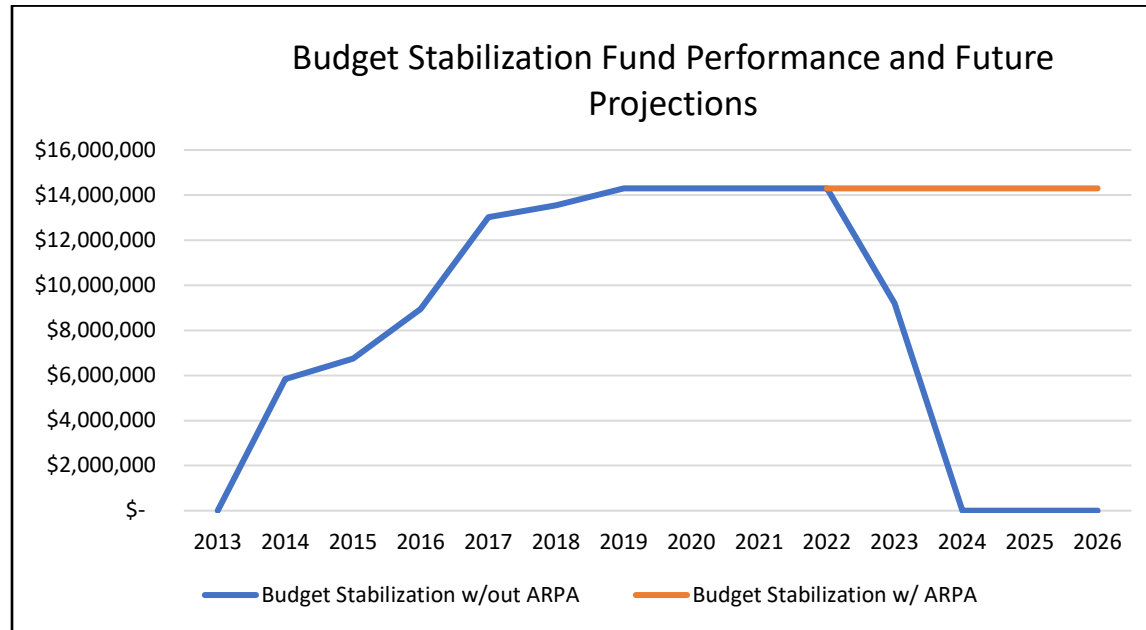
Due to the City's strong financial position prior to the pandemic, drastic cost reduction measures, such as major personnel furloughs and layoffs, have been deferred and services have been preserved. The City established robust financial policies following the Great Recession of 2008, which included the following:

- General Fund policy level fund balance of at least of 15% of General Fund expenditures. Through FY20, this reserved fund balance had grown to \$37 million or 25.6% of General Fund expenditures.



Note: The projection without ARPA assumes all \$14.3 million of the Budget Stabilization Fund is utilized once the General Fund dips below 15% fund balance relative to expenditures in FY2022 and FY2023.

- The Budget Stabilization Fund (BSF) was created in 2013 with a policy level of 10% of General Fund expenditures. Through FY2020, the BSF balance was \$14.3 million, or 9.9%.



As a result of City Commission and City Management’s excellent financial stewardship, these combined reserves totaled \$51 million at the end of FY2020, not including the non-General Fund reserves that are aligned to separate, long-established policy levels. Because of these healthy reserves, the City was able to take a measured approach in its financial response to COVID-19. By leveraging reserves in the short term, the City maintained critical services to the public during the pandemic.

Now, the City’s main financial challenge is to manage through lagging revenue resulting from the economic challenges that continued during FY2021 and will likely extend into the first half of FY2022. While the City will continue to take measures to mitigate the impact across all funds, the General Fund has been impacted the most severely due to the loss of income taxes resulting from increased unemployment and decreased non-resident withholding. On average, local income taxes account for 70% of General Fund revenues. We are projecting an approximate 12% reduction in local income tax receipts. This

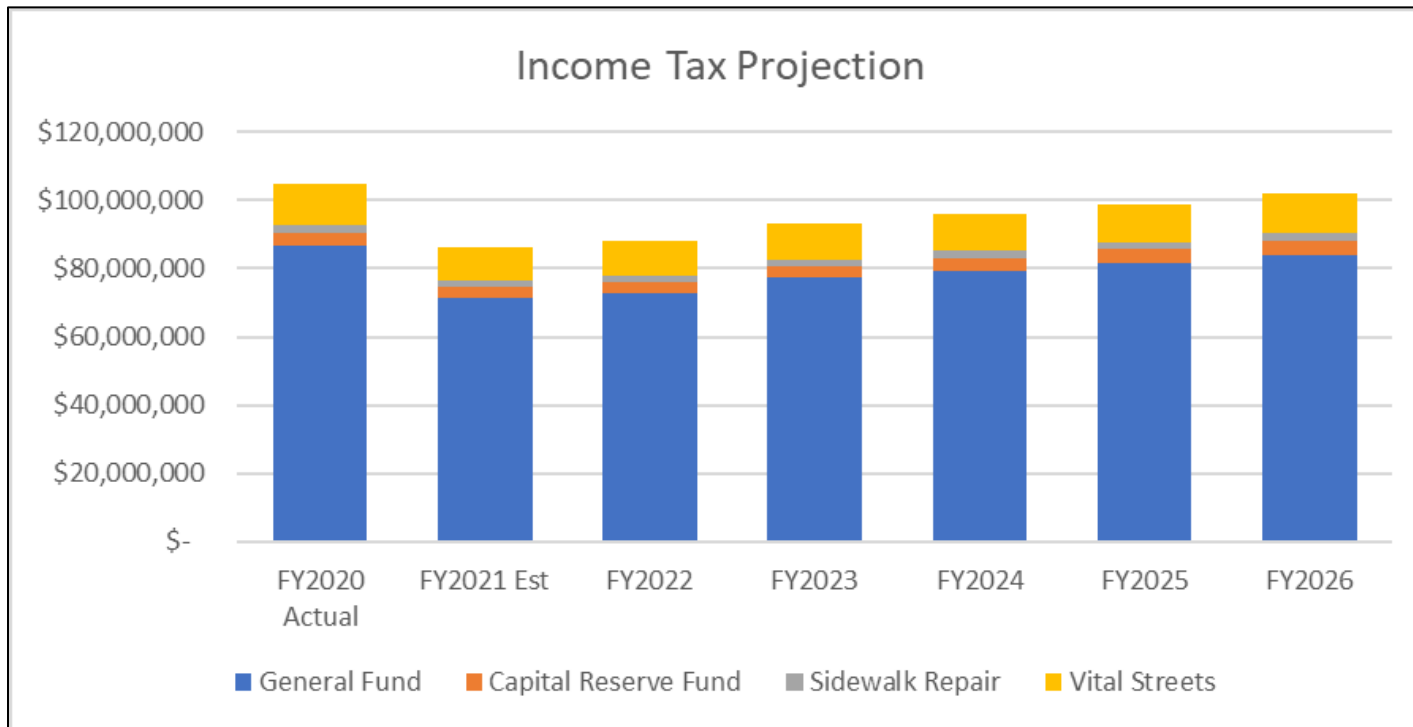
reduction is due to workers who were laid off or furloughed during the shutdowns as well as individuals who typically work in the City, but reside outside the City limits, having the option of allocating the portion of their wages they earned working from home to be non-taxable by the City of Grand Rapids.

While City staff are always working to identify efficiencies, any and all cost efficiencies that can be implemented now will support the City's financial stability. Some examples of recently implemented cost efficiencies and revenue generation include:

- Deploying "Turfy McTankface," the new robot that will paint lines on athletic fields around the city saving \$5,000 per year
- Implementing new Park and Mobile GR Sponsorships (\$50,000 per year in revenue), Transit Advertising (\$25,000 per year in revenue), and Park Naming policies
- Investing to produce renewable natural gas as part of the biodigester project and selling the energy credit to DTE Energy (estimated at \$1.3 million in revenue for 2022) and selling phosphorus created from the biodigester (\$50,000 per year in revenue)
- Replacing street lighting fixtures with LEDs (estimated at \$350,000 annual energy and labor savings)
- Improved service and reduced transaction expenses based on increased electronic payments and the installation of smart meters on primary circuit accounts
- Receiving critical approvals to install a nearly 1 megawatt solar array that is expected to generate \$1.2 million in net savings over 24 years
- Continuing proactive asset management, which avoids costly unanticipated expenses when equipment fails
- Negotiated contract savings
- Continued savings on health insurance premiums from our 2020 transition to Blue Cross Blue Shield
- Investing \$150,000 in our employee wellness program
- Transitioning to Flash Vote for community feedback (\$60,000)
- Leveraging external funding for parks investments (\$3.18 million), Lyon Square (\$6 million), lead service line replacements (\$15.35 million), Equitable Grand River Restoration Initiative (\$229,166), and Community Collaboration on Climate Change (\$710,000 external grant to external partners)
- Implementing new and/or improved technology solutions
- Working to sell two unused courtrooms to Kent County
- Evaluating new options with GR PayIt, including monthly payments
- Increasing the number of pooled vehicles used and extending the useful life of police vehicles

### ***Income Tax Revenues, Actual and Projected***

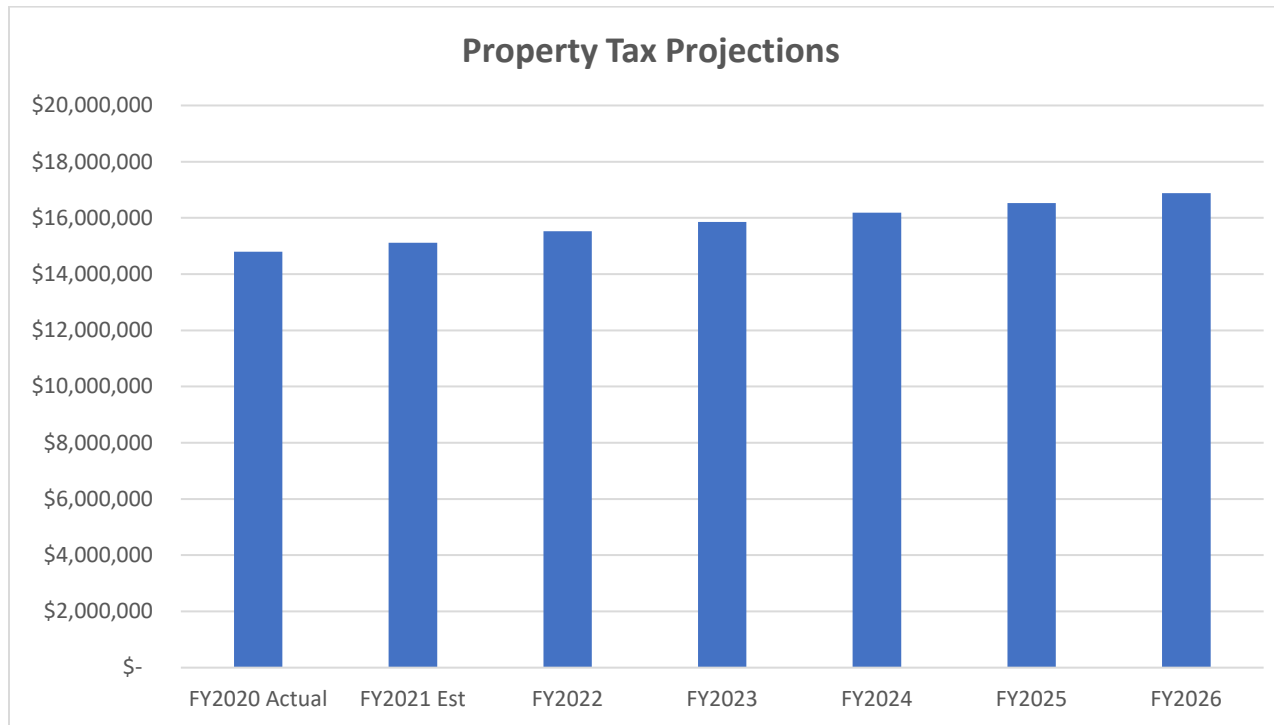
The City estimates an approximate reduction in General Fund income tax revenues of \$15 million between FY2020 and FY2021. For the period of FY2022 through FY2026, it is estimated that income tax revenues will be \$45 million less than previous estimates and will not recover to their pre-pandemic level for at least five years since growth projections are slow and steady and do not indicate immediate or rapid recovery.





### ***Property Tax Revenues, Actual and Projected***

Property tax revenues, currently the City’s fifth largest overall source of funds, are projected with steady growth through FY2026. Because of various State legislative actions as well as voter approved changes to amend the State law, property tax growth and revenue are limited. More details of the General Property Tax Act, the Headlee Amendment of 1979 and Proposal A of 1994 impact on property taxes can be found in the Revenue Overview section of this Fiscal Plan.



Unlike previous recessions, taxable values in the region continue to grow and the housing market is still very competitive. The property tax rate for FY2022 is projected to increase by 0.2222 mills relative to FY2021 based on the new voter-approved Parks millage.

Proposed 2021 (FY2022) Property Tax Millage Rate

	<b>2020 (FY2021)</b>	<b>2021 (FY2022)</b>	<b>Increase (Decrease)</b>
<b>City Operations</b>	5.8997	5.8129	-0.0868
<b>Library</b>	0.3630	0.3576	-0.0054
<b>Promotional</b>	0.0090	0.0087	-0.0003
<b>Parks</b>	0.9353	0.0000	-0.9353
<b>Parks II</b>	0.0000	1.2158	1.2158
<b>Total</b>	<b>8.8070</b>	<b>8.9950</b>	<b>0.1880</b>
<b>City Operating:</b>			
<b>General Operating</b>	2.6721	2.6144	-0.0577
<b>General Capital</b>	1.2500	1.2500	0.0000
<b>Library Operating</b>	1.9776	1.9485	-0.0291
<b>Total</b>	<b>5.8997</b>	<b>5.8129</b>	<b>-0.0868</b>

**Statement of Operations, General Operating Fund**

The below table shows the General Operating Fund forecast through Fiscal Year 2026 with receipt of ARPA funding in FY2021 and FY2022.

	<b>FY2020 Actual</b>	<b>FY2021 Estimate*</b>	<b>FY2022 Budget*</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Budget</b>	<b>FY2026 Budget</b>
Beginning Fund Balance	\$34,222,645	\$37,037,796	\$72,749,915	\$92,934,441	\$67,720,264	\$42,927,185	\$23,527,211
Revenue*	147,645,354	185,616,175	176,139,643	137,821,218	141,227,646	144,517,341	147,728,702
Expenditures	144,830,203	149,904,056	155,955,117	162,931,929	165,755,052	163,518,958	165,557,521
<b>Net Revenue</b>	<b>2,815,151</b>	<b>35,712,119</b>	<b>20,184,526</b>	<b>(25,110,711)</b>	<b>(24,527,406)</b>	<b>(19,001,617)</b>	<b>(17,828,819)</b>
Ending Fund Balance	\$37,037,796	\$72,749,915	\$92,934,441	\$67,823,730	\$43,296,324	\$24,294,707	\$6,465,888
Fund Balance as a % of Expenditures**	25.6%	48.5%	59.6%	41.6%	26.1%	14.9%	3.9%

\*ARPA revenue received in two payments of \$47 million – the first in FY2021 and the second in FY2022.

\*\*Fund balance policy level is 15%

The City must continue transformative change to help correct the running deficits estimated to extend across the 5-year period. Expenditures are projected to exceed revenues so without cost savings or revenue growth exceeding current expectations, this structure is unsustainable. Among the many uncertainties impacting the income tax growth rate is whether the pandemic has spurred permanent change in the way companies do business. It has yet to be determined how many nonresident workers will return to full-time, in-office work. The City will continue to work with partners to monitor this aspect of the income tax base and will adjust growth expectations accordingly as we learn more. In addition, the City continues to advocate for legislative change with respect to income tax revenue.

The pandemic has also impacted other operating funds outside of the General Fund. Event and entertainment venues have been shuttered for the last year resulting in reduced Parking Fund revenue. The Vital Streets, Sidewalk and Capital Reserve Funds all have been impacted by reduced income tax receipts. In addition, the 61<sup>st</sup> District Court Fund revenue has decreased due to restrictions in services for a significant portion of 2020.

## **A “Continuation” Budget**

The City recommends a “continuation” budget based on FY2021 for the FY2022 Preliminary Fiscal Plan. The “continuation” budget will maintain current service levels and plans for increases for legal obligations, like previously negotiated raises, debt service, and other signed contractual agreements. To offset these increases, the City Manager directed departments to absorb as much of them as possible without impacting services provided to the public. Beyond the continuation level, the only recommended personnel changes or departmental budget increases are for compliance or to aid in pandemic response or local economic recovery. Personnel additions and substitutions have been offset by reductions elsewhere that maintain for FY2022 the same full time employee count as in the FY2021 adopted budget. The total number of positions included in the FY2022 Preliminary Fiscal Plan is 1,642.

The City will leverage the majority of ARPA relief money to replace revenue shortfalls, improving the sustainability of the General Fund. Specifically, just over \$36 million of ARPA funding is allocated to backfill the income tax revenue shortfall for FY2021 and FY2022, which will sustain current services. Another \$2.15 million of ARPA investments are recommended for immediate investment and are included as part of the FY2022 Preliminary Fiscal Plan. Once the FY2022 Fiscal Plan has been adopted, a separate process will allow the City of Grand Rapids to program the final \$10.2 million of the relief funding dedicated in the FY2022 budget to help encourage economic recovery, address the needs of vulnerable populations, or allocate for other non-income tax revenue replacement to maintain services.

## **Brief FY2022 Fiscal Plan Overview**

The total FY2022 appropriations request is \$545,973,424 million.

The appropriation request for the General Operating Fund is \$155,955,117. The assumptions used to develop the FY2022 Preliminary Fiscal Plan include:

- 1) A real reduction of income tax revenues in FY2021 of 17.5%
- 2) Income tax: 2% increase in FY2022, 6% growth in FY2023, and 3% for the FY2024-2026
- 3) Ensure the continuity of operations and maintenance of services at FY2021 operating levels
- 4) Maintain staffing at FY2021 levels, as amended mid-year, and accommodate wage and fringe benefit included in the contracts approved in 2019
- 5) 4.25% annual income tax capital set-aside
- 6) Follow Vital Streets and Parks Maintenance of Effort Investment Guidelines
- 7) Meeting the 32% minimum requirement for GOF support of the Police Department
- 8) Reserve a minimum \$1.5 million for contingent appropriation
- 9) Assuming annual lapse of \$4.7 million in the GOF for FY2022 and setting the lapse at 3% of pre-lapse GOF expenditures for FY2023-2026
- 10) Continue to use performance-based budgeting to guide decision making and keep alignment with the City Strategic Plan
- 11) Fully funding Actuarially Computed Employer Contribution Rates (ACEC) for both City Pension Plans and the three Retiree Trust Funds

## **American Rescue Plan Act Funding and Investments**

When formulating the FY2021 Preliminary Fiscal Plan at this time last year, the pandemic impacts and the amount of relief funds the City would receive were unknown because the country was in the very early stages of the pandemic. Thankfully, as the City shapes the FY2022 Preliminary Fiscal Plan, the City expects to receive \$94 million in relief from the ARPA. The first payment of \$47 million is expected in mid-May 2021 and the remaining payment should arrive one year later. One of the specified uses for this relief money is to “provide government services to the extent of revenue lost,” which means the City will be able to maintain the current level of services at least in the short term and will not have to make drastic reductions

that would jeopardize staff employment or services to the public. Another specified use is to “respond to the public health emergency or its negative economic impacts.” This relief funding also provides leadership with time to consider longer-term cost saving measures or revenue enhancements that will start to correct long-term structural problems.

As of the writing of this letter, eligible uses are subject to further U.S. Treasury Department interpretation and guidance. Clarification is anticipated on the methodology for calculation of revenue losses – actual reduction relative to previous year or calculated reduction relative to previous forecasts. Also, qualified expenses under ARPA are not well defined beyond the general guidance noted in the legislation. We will seek clarity to facilitate effective investment of ARPA monies, ease ongoing compliance reporting and meet audit standards.

The City has formulated an investment recommendation for the estimated \$94 million ARPA relief based on the first \$47 million installment arriving in mid-May 2021 with the remaining \$47 million being paid in May 2022. All relief funds need to be expended by December 31, 2024, which is halfway through the City’s FY2025. As a preliminary step, the City has created an investment structure based on the City’s six strategic priorities, as outlined in the City’s Strategic Plan, and the Commission’s top six near-term focus areas, which ensures the dedication of funds now will focus on accomplishing the City’s long-term plan. The proposed investment structure is outlined in alignment to the Commission’s top six near-term focus areas and the table below.

### ***Alignment of Potential ARPA Investments to the City Commission’s Near-Term Focus Areas***

At the City Commission Prioritization Workshop in October 2020 and later reaffirmed at the Commission’s FY2021 Mid-year Performance Management update in February 2021, the Commission identified six near-term focus areas for the remainder of FY2021 and into FY2022. The City used these focus areas to organize and leverage ARPA relief funding. These ARPA investments are in addition to other continuation budget investments proposed for these focus areas for FY2022. The remaining ARPA funds to be received will be handled in a separate post budget adoption process.

1. Fiscal Sustainability and Discipline - \$37.2 million FY2022 (Governmental Excellence)
  - \$36 million Income Tax revenue losses in FY2021 & FY2022 relative to FY19 levels
  - \$0.7 million Employee Support – Vaccinations/Testing
  - \$0.5 million Fiscal Sustainability and Efficiency

While this was the Commission's sixth near-term focus area, fiscal sustainability has been the most dramatically impacted by the pandemic. At a minimum, \$60 million of the \$94 million ARPA relief package must be dedicated to income tax recovery. This amount represents losses relative to FY2019 levels estimated through December 31, 2024. However, as detailed in the fund statements, this \$60 million recommended allocation will not be enough for full recovery for income tax reliant funds, especially the General Fund. The City is not projected to reach FY2020 income tax revenue levels until after FY2026.

As of now, the plan to address the anticipated lag in income tax recovery is dependent on how successful the City is on following through on creating the kind of sustainable change we have a history of achieving. This was evidenced coming out of the last recession where savings were realized across many funds and economic growth was strong. As part of our current efforts, the City engaged an initial pilot program for cost savings/efficiency ideas in Spring of 2021, resulting in more than 40 suggestions from across the workforce. Of these, 12 were ideas already in the development stage and 10 have been selected for additional exploration, which will include developing realistic projections on potential savings. Our intent is to expand this program through \$1 million in ARPA funds to make intentional investments where structural long-term savings can be achieved.

Furthermore, the impact of accumulated hazard leave is an impending pandemic-driven cost. Recognizing the need to keep critical services like public safety, refuse collection, water treatment, sewer operations, and others running during the pandemic, the City opted to provide hazard leave, which is an allocation of leave time to City employees who continued to work a certain number of hours per week at their typical place of employment during the pandemic. This mechanism recognized the service of our staff in a difficult time and allowed the City to retain cash reserves that were starting to be impacted by outlays for personal protective equipment and other purchases needed to respond to the pandemic. So, while cash was saved in the short term, the City will have to confront long-term costs when these employees use this leave as the City will incur the cost of overtime or cash-outs. To address this need, the City has identified \$2.6 million for additional revenue loss or emergency pandemic support.

Finally, it should be noted that none of these projections include revenue replacement for funds that do not receive income tax support. All projections are based on restoring lost income tax revenues. Other City operations have been affected including the Mobile GR Fund and Water/Sewer Enterprise Funds. Mobile GR's' ability to make future capital investments could be affected as a result. The Water/Sewer Enterprise Funds will need to address the impacts of the extended moratorium on water shut offs, depending on the amount of revenue replacement received from other relief sources.

2. Housing and Homelessness - \$6.6 million FY2022 (Economic Prosperity and Affordability and Safe Community)

- \$1.5 million Continuation of the Homeless Outreach Team, Network180, and other initiatives to help vulnerable populations
- \$100,000 Housing Practice Lead Contract
- \$5 million Creating Affordable Housing Supply

Housing and Homelessness was the Commission's top near-term focus area. Significant ARPA funds are dedicated to this initiative. There needs to be more emphasis on creative ways to create more housing, and specifically more affordable housing, in Grand Rapids. This can be done through investment in creating affordable housing supply, partnerships and learning from experts in this area. The Homeless Outreach Team was launched in FY2021 and has proven to be a successful effort in our community that warrants continued investment.

3. Third Ward Equity / Neighborhoods of Focus Funding - \$2 million FY2022 (Governmental Excellence)

- \$2 million investment in Third Ward Equity or Neighborhoods of Focus Funding (allocation to be determined)

The City has intentionally addressed Ward-specific issues by reserving funds for either the continuation of the Third Ward Equity Fund and/or the creation of a Neighborhoods of Focus (NOF) investment strategy. A work group will be formed to make recommendations on how the City should invest these funds across the Wards and/or NOF to address disparities that have been caused or exacerbated by systemic and institutional racism and made worse by the pandemic. It is the City's hope that by creating this intentional investment, our city will recover from this pandemic stronger by leading with equity to build back stronger.

4. Public Safety Reform - \$1 million FY2022 (Safe Community)

- \$1 million additional co-response and new initiatives for investment outside of Police and Fire

The City is interested in forming partnerships and utilizing resources outside of the Police and Fire Departments to find creative ways to address mental health, domestic violence, public inebriation, co-occurring disorders and other matters that may be better addressed by other professionals with support from our public safety staff.

5. Violence Reduction - \$1 million FY2022 (Safe Community)

- \$1 million for violence reduction

The city has experienced an increase of violence during the pandemic. It is imperative that there be investment in evidence-based violence reduction, continued training and other efforts geared to reverse recent trends in our neighborhoods.

6. COVID Relief / Economic Recovery including Health Impacts - \$550,000 FY2022 (Governmental Excellence, Economic Prosperity and Affordability, and Safe Community)

- \$250,000 City Master Plan
- \$300,000 to support special events and attract conferences

The relief funds dedicated to special events and the City Master Plan will help with economic recovery. The City anticipates supporting events like Festival of the Arts and ArtPrize this year. It will require even more planning and resources to ensure large-scale events and conventions can operate safely anticipating there will still be some restrictions in place. And the City's Master Plan will guide our community's development over the next twenty years. The City is committed to engaging the community in the Master Plan to facilitate equitable, safe and healthy growth and development.



**Recommended ARPA Investments**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023-25</b>	<b>Total</b>
<b>Recommended Revenue Replacement</b>				
Income Tax-GOF	\$15,415,361	\$13,985,004	\$19,768,763	\$49,169,128
Income Tax-Capital Reserve Fund	949,167	885,685	1,098,3335	2,933,187
Income Tax-Vital Streets	2,232,052	2,039,003	2,989,810	7,260,865
Income Tax-Sidewalk Repair	285,495	248,729	220,420	754,644
<b>Total Revenue Replacement</b>	<b>18,882,075</b>	<b>17,158,421</b>	<b>24,077,328</b>	<b>60,117,824</b>
<b>Recommended Investments to Provide Immediate Support for Recovery</b>				
Master Plan*		250,000	500,000	750,000
Housing Practice Leader*		100,000		100,000
Special Events*		300,000		300,000
Homeless Outreach Team/Network180*		1,500,000		1,500,000
<b>Total Immediate Investments</b>		<b>2,150,000</b>	<b>500,000</b>	<b>2,650,000</b>
<b>Potential Investments for Post-budget Process</b>				
Third Ward/NOF Equity Funding*		2,000,000		2,000,000
Violence Reduction*		1,000,000		1,000,000
Additional Co-response*		1,000,000		1,000,000
Creating Affordable Housing Supply		5,000,000		5,000,000
Fiscal Sustainability and Efficiency*		500,000		500,000
Employee Support - Vaccinations, Testing, etc.		700,000		700,000
Reserve (Additional revenue loss or emergency pandemic support)			21,032,176	21,032,176
<b>Total for Post-budget Process</b>		<b>10,200,000</b>	<b>21,032,176</b>	<b>31,232,176</b>
<b>Total Uses of ARPA Funds</b>	<b>\$18,882,075</b>	<b>\$29,508,421</b>	<b>\$45,609,504</b>	<b>\$94,000,000</b>

\*These amounts are appropriated in the FY2022 Proposed Preliminary Fiscal Plan

## Post-Budget Allocation Process

The City is recommending a post-budget allocation process to allow more time and discussion regarding \$10.2 million of the ARPA funds. It is envisioned that this process would begin in June-July with preliminary staff discussions with the City Commission. The Commission would meet as an “American Rescue Plan Allocation Committee” in multiple special called meetings to identify major expenditure categories aligned with the Commission’s near-term focus areas along with the share of the remaining ARPA funds to be assigned to each category. The work of the Allocation Committee would be reported out during regularly scheduled Committee of the Whole meetings. At the conclusion of the process, a budget amendment would be prepared for Commission consideration to align the appropriation of the remaining ARPA funds with the Allocation Committee recommendations. Implementation processes, including requests for proposal, to achieve the outcomes envisioned by the allocations would follow, as necessary.

It is anticipated that a similar process will be followed to allocate the remaining funds (net of revenue replacement and strategic recovery investments) for FY2023 following receipt of the second \$47 million ARPA installment.



## Equity Investments

We continued to iterate the budget process to capture equity strategies embedded in budget requests and proposed department workplans for the upcoming fiscal year. We designed and piloted an equity budget tool for the first time in FY2019 to familiarize departments with applying an equity lens to proposals based on key components of the Racial Equity Toolkit created by the Government Alliance on Race and Equity (GARE). Each department applied the tool to one strategy within their FY2019 and FY2020 budget request submissions. In preparation for the FY2021 fiscal plan last year, departments expanded their equity assessment to their capital, operational and supplemental requests to identify investments, fully or in part, that explicitly and directly advance the City’s equity goals. This resulted in approximately 100 strategies submitted for equity review, including capital projects. As a result of this process, we identified more than \$14 million in operating investments that would contribute to more equitable policies, practices and/or outcomes as well as \$75.2 million in capital investments within Neighborhoods of Focus, which equaled 42% of all location specific capital investments, in FY2021.

While FY2021 strategies related to equity were more numerous and robust than previous years, it was evident that more improvement was needed for the FY2022 budget process. Improvements incorporated this budget year included expanding

data collection to include grant funded equity strategies, updating the A360 budget entry system for more specific reporting on capital project equity intentions, clarifying equity versus diversity and inclusion efforts, and revising the budget training modules. We also determined that equity in capital projects is best determined through actual investments in (dollars paid to) Micro-Local Business Enterprises (MLBEs) and diverse vendors, and that Engineering and Purchasing policies and practices needed revision to center equity in requests for proposals (RFPs), requests for qualifications (RFQs) and contracting. Throughout FY2021, we have been working on implementing citywide processes that will enable us to accurately track and report on direct investment in MLBEs and diverse vendors, which should be publicly available in the near future. These changes are expected to increase MLBE and diverse vendor utilization in FY2022.

The Director of Equity and Engagement reviewed 129 strategies departments submitted to advance equity for FY2022. The number of submissions increased from last year, and just as important, the quality of submissions improved to focus more on policy, practice change and more direct equity strategies. Many of the strategies submitted do not require a direct budget allocation beyond staff time to make the policy or practice change, while other strategies require a financial investment. The department budget meetings with the City Manager also served as opportunities to discuss departments' equity strategies and staff diversity.

### ***Investments that Advance Equitable Outcomes***

The FY2022 Fiscal Plan recommends more than \$25.62 million in direct City investment that will contribute to more equitable policies, practices and/or outcomes. Some examples of those investments include, but are not limited to:

#### Governmental Excellence

- Third Ward / Neighborhood of Focus Equity Funding - \$2 million (potential ARPA)
- GVSU Police Academy Sponsorship Hiring Model - \$86,540
- Employee Resource Groups (ERGs) - \$35,000
- Staff Diversity, Equity and Inclusion Training - \$40,800
- Master Plan - \$250,000
- Grand Rapids Public Library investment in expansion of the use of their mobile library and development of new relationships with the Cook Library in the Roosevelt Park neighborhood - \$338,000 (Library millage)
- Implement new Clean Slate legislation (expungement of criminal records) at the 61<sup>st</sup> District Court - \$45,000 (Court budget)

- Support for the Michigan Indigent Defense Fund - \$700,000 (Grant)
- Software application to continue measuring performance management - \$28,050
- Legislative affairs support - \$108,000

### Economic Prosperity and Affordability

- Principal Resident Exemption (PRE) Communication and Awareness - \$3,500
- Technical Assistance/Support for construction MLBEs - \$30,000
- GRow1000 2.0 - \$1,200,000 (Grants/Donations)
- To College Through College (T2C) Studio - \$112,386 (Grant)
- Grand River Equity initiatives - \$284,166 (Grants)
- 61<sup>st</sup> District Court Eviction Prevention Program support of eviction prevention program through Salvation Army and case worker - \$152,250 (GOF and ESG funds)
- Hosting the 2022 National Forum for Black Public Administrators (NFBPA) annual conference in Grand Rapids - \$50,000
- Continue to grow ongoing reserve for Cannabis Justice - \$462,818 (State Shared Revenue & GOF)
- Cannabis program management - \$315,000 (Licensing Revenue)
- Regional Consolidated Housing and Community Development Plan investments including increased supply of affordable housing and increased access to and stability of affordable housing - \$6.8 million (Grants)

### Engaged and Connected Community

- Neighborhood Match Fund - \$100,000
- Neighborhood Summit - \$60,000
- Neighborhood Leadership Academy - \$50,000
- Language Access and Hearing Assistance - \$30,000
- Neighborhood Association support - \$562,671 (Grants)
- Community Engagement Framework creation - \$125,000 (Grant)

## Health and Environment

- Communitywide Carbon Emissions Inventory and Climate Vulnerability Assessment - \$11,500
- Lead Service Line Replacements focused in Third Ward Neighborhoods of Focus - \$1.74 million (Grant)
- Thrive Outside - \$193,290 (Grant)
- Bill assistance for water, sewer and refuse - \$221,200
- Housing lead remediation - \$2.2 million (Grant)
- New Lead Remediation Specialist position - \$146,940

## Mobility

- DASH operations - \$2.4 million
- Continuation of the sidewalk snow removal pilot - \$100,000
- Continued investment in the e-scooter and bikeshare program - \$100,000
- Neighborhood of Focus based transportation solutions like car share - \$200,000

## Safe Community

- Violence Reduction - \$1 million (potential ARPA)
- Additional Violence Co-Response - \$1 million (potential ARPA)
- Cure Violence - \$100,000
- Boys & Girls Club / Children's Assessment Center - \$140,000
- CLEAR Program / Prisoner Re-entry - \$63,000 (majority Grants)
- Office of Oversight and Public Accountability - \$408,781
- Homelessness Coordinator position - \$128,000 (Grants)
- Homeless Outreach Team and Network 180 - \$1,500,000

Additional FY2022 planned equity work that does not have a direct budget allocation associated beyond regular staff time and in some cases, expenses paid through donations and in-kind services from partners, include, but are not limited to:

- Embed equity in Professional Services for City projects (revise RFPs, RFQs, contract selection and reporting changes)
- Inclusion Plan Policy for projects seeking public support to advance economic equity and opportunity
- Grand Rapids Police Department Drive for Success
- Review Grand Rapids Police Department Hiring Processes in Partnership with Office of Equity and Engagement, Human Resources and Office of Oversight and Public Accountability
- Assess Towing and Impound Lot Polices/Practices for Equity
- City Attorney's Community Engagement Program (CEP)
- Redistricting Election Awareness
- Research Municipal Identification Card programs
- Community Collaboration on Climate Change (C4) - \$710,000 grant to external partners
- Publish biannual demographics report of all City boards and commissions
- Streamline vendor registration and data collection and reporting processes
- Improve data collection and analysis of contractor and subcontractor diversity initiatives
- Finalize Equitable Development Evaluation Matrix
- Language Access Policy implementation
- IT policy review, with a focus on equity and inclusion
- Evaluating monthly payment options via GR PayIt
- Finance Rotating Internship Program

## Investments by Strategic Plan Priority

### Governmental Excellence

#### Measuring Governmental Excellence Progress



For more information and details on these metrics, including the most up to date measure and disaggregation by race, ethnicity, gender identity and geography where possible, check out our [Key Metrics Dashboard](#).

Progress during FY2021 has been driven by maintaining services. At mid-year, 83.66% of all tracked activities were either completed or on track. Some key accomplishments achieved throughout FY2021 include:

- Commission's Fiscal Sustainability and Discipline near-term focus area
  - Maintained stable Aa2 (Moody's) and AA (S&P) bond ratings
  - Lead legislative efforts for city income tax loss fix by working with state and federal partners for direct funding to cities; worked closely with state and federal partners on COVID relief allocations and efforts
  - Deploying "Turfy McTankface," the new robot that will paint lines on the athletic fields around the city saving \$5,000 per year
  - Implementing new Park and Mobile GR Sponsorship (\$50,000 per year in revenue), Transit Advertising (\$25,000 per year in revenue), and Park Naming policies
  - Launched an employee innovation survey process
  - Leveraged over \$21 million in relief funding to manage pandemic and maintain City services

- Other Accomplishments
  - Administered new policies implemented as a result of COVID-19 including Families First Coronavirus Response Act (FFCRA) compliance, teleworking, hazard leave and workshare at the District Court
  - Successfully adapted various City facilities and workspaces based on specific operational needs as a result/response to the pandemic
  - Revised Micro-Local Business Enterprise (MLBE) policy, construction guidelines and economic development incentives to increase access and use
  - Enhanced internal communication and virtual organizational development / wellness programs for employees
  - Preparation to launch Socrata Open Expenditures/Open Budget modules
  - Work to implement Selectron inspection scheduling platform to improve productivity and customer service through Interactive Voice Response (IVR) and text-based options
  - Upgrade the 311 Microsoft Dynamics Customer Relationship Management system to add chat, an online 311 knowledge base and more intuitive workflow to streamline processes
  - Currently implementing staff equity trainings (Equity Champions, Undoing Racism, and online Equity Foundations)
  - Exploring opportunities to further integrate GR PayIt with other payment systems to expand accessibility
  - Working to fully implement a new Visitor Management System at key facilities
  - Completed the Master Plan Facilitator program with 20 facilitators hosting 92 community meetings that engaged more than 530 community members with nearly 60% being people of color
  - 11 Planners fully reviewed the Master Plan over 13 weeks including the review of 95 land use questions



**Select operating investments for FY2022 in the Governmental Excellence strategic priority include \$2.06 million in multiple funds.** This investment includes continued support for the Master Plan (\$250,000); additional information technology related contracts including security software upgrades due to COVID (nearly \$200,000); continued investment into employee wellness (\$150,000); Grand Rapids Public Library investment in continued asset management upgrades to branch facilities, expansion of the use of their mobile library and development of new relationships with the Cook Library in the Roosevelt Park neighborhood (\$338,000 to be funded by their operating millage); increased custodial and maintenance costs due to COVID (\$75,000); staff diversity, equity and inclusion training (\$40,800); supporting employee resources groups (\$35,000); support for the Michigan Indigent Defense Fund (\$700,000); GVSU Police Academy Sponsorship Hiring Model (\$86,540); implementation of new Clean Slate legislation (expungement of criminal records) at the 61<sup>st</sup> District Court (\$45,000); software application to continue measuring performance management (\$28,050); and legislative affairs support (\$108,000).

**Additionally, \$3.2 million in ARPA funds have been identified as potential FY2022 investments under Governmental Excellence to be evaluated post-budget.** These investments include \$2 million for Third Ward or Neighborhood of Focus Equity Funding, \$700,000 for employee support (vaccinations, testing, etc.) and \$500,000 in fiscal sustainability and efficiency.

**Recommended total capital investments in the Governmental Excellence strategic priority total \$4.77 million for FY2022.** The most significant investments include: \$4.16 million in improvements to City facilities including \$1.82 million in HVAC improvements at the City / County building and \$592,484 in upgrades for the 61<sup>st</sup> District Court, and \$500,000 in deposits for private development projects and vacating rights-of-way. All of these investments are citywide and therefore none are in Neighborhoods of Focus.



## Economic Prosperity and Affordability

### Measuring Economic Prosperity and Affordability Progress



For more information and details on these metrics, including the most up to date measure and disaggregation by race, ethnicity, gender identity and geography where possible, check out our [Key Metrics Dashboard](#).

Progress during FY2021 has been driven by maintaining services. At mid-year, 75.45% of all tracked activities were either completed or on track. Some key accomplishments achieved throughout FY2021 include:

- Commission's COVID Relief / Economic Recovery near-term focus areas
  - Receipt and investment of \$5.4 million in pandemic-related Community Development Block Grant-CV and Emergency Solution Grant awards to address immediate needs of vulnerable populations and support economic recovery and neighborhood activation, including 105 small business grants. An additional \$1.2 million in new and reprogrammed funds were brought to bear for the same purposes for a total of \$6.6 million in pandemic related investments. The additional \$1.2 million of CDBG-CV funds will be recommended for investment by June 30, 2021
  - Receipt and investment of \$57,000 in pandemic-related awards to support WiFi in public spaces
  - Renewed Retail Retention/Recruitment Partnership with DGRI and GR Chamber at reduced cost
  - GRow1000 employed 354 youth and launching GRow1000 2.0 with a goal of employing 650 youth
  - Focus on creating social zones/districts in Corridor Improvement Areas
  - Completed work on a Strategic Recovery Plan to address impacts of the pandemic

- Commission's Housing near-term focus areas
  - Housing Practice Leader presented a strategy for creating a \$20 million Grand Rapids Housing Fund by 2025 in partnership with the Grand Rapids Community Foundation and projected housing needs of all types and price points by 2025
  - Community Development Block Grant (CDBG) Housing development projects were completed resulting in 26 rental units and 2 homeowner units, fiscal year-to-date
  - Fair Housing investments led to 2,783 persons receiving educational services and 25 fair housing tests were conducted
  - Legal Aid served 115 residents for housing matters
  - Eight (8) properties were brought into compliance with City codes through the Keeping People in Their Homes pilot
  - 479 housing units started fiscal year to date and another 16 in development review
  - Achieved Brownfield Redevelopment Financing Act reform allowing eligible activities for prospective properties and increasing the amount of support for local program administration; supported bills allowing the City to operate its own land bank
  - Adopted zoning ordinance change to support first floor residential unit development
  - Facilitated PILOT and zoning approvals for Low Income Housing Tax Credit applications for proposed projects that, if financed, would create 709 housing units, of which 688 would be affordable
  - Implemented the new Regional Consolidated Housing and Community Development Plan, beginning with FY2022 CDBG, HOME, ESG grants
  
- Other Accomplishments
  - Staged the Bridge Event and began planning for ArtPrize, Confluence and Festival of the Arts
  - Attracted Perrigo North American HQ in partnership with Michigan State University, The Right Place and Michigan Economic Development Corporation
  - Facilitated strong first half of FY2021 for Corridor Improvement Authorities
  - Piloted Inclusion Policy for Economic Development projects and began implementation
  - Continue key private / public partnerships: Market Avenue Corridor redevelopment, Spectrum Center for Transformation and Innovation, and River Restoration
  - Implement communications plan for Equitable Economic Development
  - \$179 million invested and 486 new jobs created through incentives in 2020
  - Registered 31 new Micro-Local Business Enterprise (MLBE) companies including 11 specifically for engineering projects with an additional 7 currently in process, which equals a 63.3% growth over FY2020 and results in a total of 80 MLBEs certified and registered with the City to date

- Adopted Boston Square Together Initial Voluntary Economic Development and Community Partnership Agreement
- Revised Local Brownfield Revolving Fund policy to support first time developers and projects in NOF

**Select operating investments in the Economic Prosperity and Affordability strategic priority for FY2022 include \$9.98 million in multiple funds.** This investment includes making business retention and expansion visits a standard part of our economic development portfolio; continuing work with our Corridor Improvement Authorities; implementing the Inclusion Policy for Economic Development projects supported by City Incentives; expanding the roster of Micro-Local Business Enterprises (MLBEs) registered to do business with the City and connecting those businesses to opportunity now in preparation for the river restoration project; providing technical assistance and support to construction MLBEs (\$30,000); Equitable Grand River Restoration Initiative (\$284,166); Housing Practice Leader contract with Housing Next plus other housing strategy support (\$100,000); launching GRow1000 2.0, which is expected to nearly double summer youth employment to 650 youth ages 15 to 24 with emphasis on building a sustainable pipeline of diverse talent in Grand Rapids over time through mentorship, connection to educational opportunities and connection to employers (\$1.2 million); To College Through College (T2C) Studio (\$112,386); supporting the 61<sup>st</sup> District Court Eviction Prevention Program through investment in an eviction prevention caseworker and support of Salvation Army (\$152,350); support for special events, including hosting the National Forum for Black Public Administrators conference in Grand Rapids (\$300,000); prepare the Market Avenue Corridor for redevelopment, with a focus on housing, including relocating City facilities and operations to the Kent County Road Commission site; communicating and increasing awareness of the Principal Resident Exemption (PRE) (\$3,500); cannabis program management (\$315,000 funded by licensing revenues) and continue to grow ongoing reserves for Cannabis Justice initiatives (\$462,818); continued support of Social Zones through at least the fall season and evaluate long-term opportunities; investment via Regional Consolidated Housing and Community Development Plan including increased supply of affordable housing and increased access to and stability of affordable housing (\$6.8 million); property maintenance for properties held by the state land bank (\$70,000); and acquisition of tax reverted properties and title clearance (\$150,000).

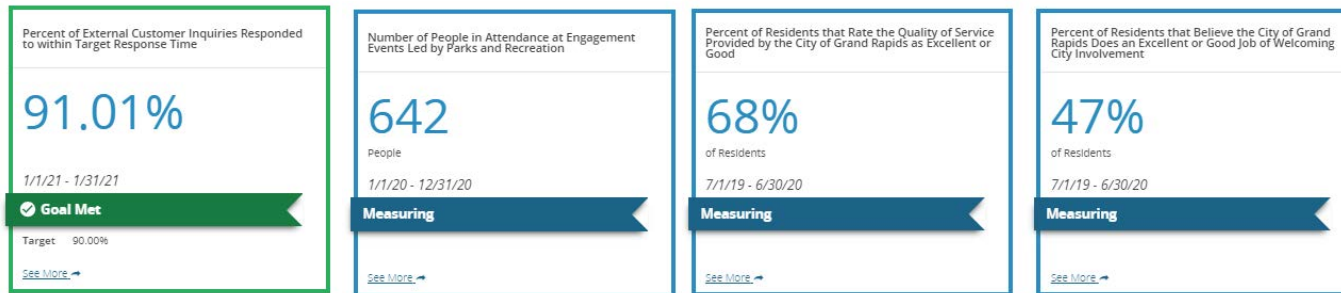
**Additionally, \$5 million in ARPA funds have been identified as potential FY2022 investments under Economic Prosperity and Affordability to be evaluated post-budget.** This investment includes \$5 million for creating affordable housing supply.

**Recommended total capital investments in the Economic Prosperity and Affordability strategic priority total \$7.69 million for FY2022.** The most significant investments include: \$6 million for Lyon Square, \$985,000 for Grand River revitalization and \$500,000 for Grand Rapids Public Museum capital projects. Investments in Neighborhoods of Focus total \$3.69 million (51% of total location specific investments).



## Engaged and Connected Community

### Measuring Engaged and Connected Community Progress



For more information and details on these metrics, including the most up to date measure and disaggregation by race, ethnicity, gender identity and geography where possible, check out our [Key Metrics Dashboard](#).

Progress during FY2021 has been driven by maintaining services. At mid-year, 69.9% of all tracked activities were either completed or on track. Some key accomplishments achieved throughout FY2021 include:

- Finalized a “Welcome Plan” for fostering a welcoming environment for immigrants
- Quickly pivoted to virtual public engagement using new digital tools including
  - Successfully transitioning to virtual City Commission and other public meetings
  - Launching a virtual public engagement portal and piloting SMS surveying systems
  - Hosting Parks virtual engagements that connected with nearly 1,500 respondents on 11 capital projects

- Led the state of Michigan in the final Census self-response rates due to engagement campaign (71.4% self-response, up from 69.7% in 2010)
- Revised City e-newsletter updates and Commission action updates to better focus messaging
- Conducted highly successful voter outreach and education campaign
- Conducted several COVID-specific rounds of Neighborhood Match Fund grants (\$100,000) to empower and uplift community, which a focus on those experiencing the most disparate effects
- Developed and implemented a creative strategy to continue the annual Neighborhood Summit in a way that will be safe and compliant with COVID-19 gathering protocols
- Hired new civilian public information professional to support public safety engagement and communication
- Launched five-month community diversity and inclusion program that consists of a fellowship for Grand Rapids residents and a virtual learning series for the broader public
- Received and invested \$280,852 in pandemic-related reimbursement for election expenses incurred for public safety during elections

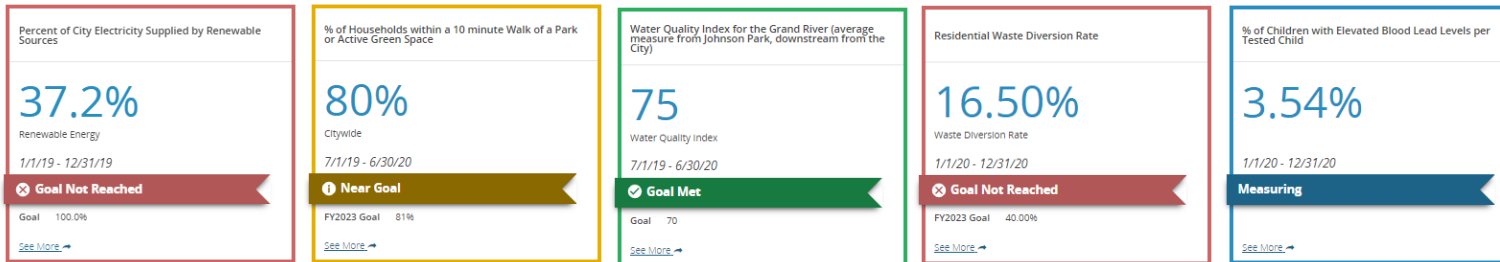
**Select operating investments for FY2022 for Engaged and Connected Community include \$1.42 million in multiple funds.** This investment includes \$210,000 in continued investment in resident leadership opportunities via the Neighborhood Match Fund (\$100,000), Neighborhood Leadership Academy (\$50,000), and Neighborhood Summit (\$60,000); language access and hearing assistance (\$30,000); Police Department’s Drive for Success program; creation of the Communications department outside of the Executive Office and expansion of Communications services (\$231,788); community promotion support for the Engineering department (\$124,370); community engagement framework development (\$125,000 grant funded); support for neighborhood associations (\$562,671); transitioning a formerly grant-funded neighborhood engagement specialist to the General Operating Fund (\$116,281); and utilization of Flash Vote for community feedback (\$14,900).

**Recommended total capital investments in the Engaged and Connected Community strategic priority total \$682,520 for FY2022.** The investment supports upgrades in community cable television equipment and the fiber optic system. All these investments are citywide and therefore none are in Neighborhoods of Focus.



## Health and Environment

### Measuring Health and Environment Progress



For more information and details on these metrics, including the most up to date measure and disaggregation by race, ethnicity, gender identity and geography where possible, check out our [Key Metrics Dashboard](#).

Progress during FY2021 has been driven by maintaining services. At mid-year, 69.2% of all tracked activities were either completed or on track. Some key accomplishments achieved throughout FY2021 include:

- City ranked 33<sup>rd</sup> in the country for energy work in the American Council for an Energy-Efficient Economy (ACEEE) Clean Energy City Scorecard
- After a pandemic-delayed start, opened park facilities for record outdoor activation and virtual programming
- 10 park projects currently under construction and 29 park projects currently in the design phase with construction anticipated in FY2022 including the Park Lodge at Martin Luther King Jr. Park and the Veteran's Park building
- Received \$5 million lead service line replacement grant
- Launched start-up operations at new yard waste composting site
- Received City Health Gold Medal designation for health policies in the City
- Reduced recycling contamination by 25%
- Continue discussions with the Energy Advisory Committee on establishing municipal carbon reduction goals
- Began bringing the biodigester online by the end of the fiscal year
- Issued a contract to complete LED street lighting replacements

- Launch 2021 park and pools opening and maintenance, and build on outdoor/virtual class model with focus on NOF
- Continued developing a regional data hub to include Community Health Needs Assessment data
- Participate in the National League of Cities – Public Health Information cohort and expand regional data collection in partnership with Spectrum Invest Health and Mercy Health
- Continue Health in All Policies (HiAP) work with Kent County Health Department and train City Staff on HiAP implementation
- Led efforts to secure \$710,000 in external funding for external partners to launch the Community Collaboration on Climate Change
- Completed the national Zero Cities Project
- Received critical approvals to install a nearly one megawatt solar array that is expected to increase our renewable energy from 37% to 41% and generate \$1.2 million in net savings over 24 years
- Continued implementation of three-year Lead Hazard Control Grant program (\$4.2 million over 3 years) and other lead programs
- Advanced work on redevelopment of the Park Lodge at Martin Luther King, Jr. Park
- Completed Feet on the Street recycling contamination program
- Installed 70 trash cans at bus stops throughout the City

**Select operating investments for FY2022 for Health and Environment include \$20.07 million in multiple funds.** This investment includes purchasing renewable energy credits (\$116,348); partial funding to conduct a communitywide carbon emissions inventory and vulnerability assessment (\$11,500); consulting support for the City to achieve our 100% renewable energy goal, including intervening in utility regulatory case filings (\$130,000 grant funded); launching the Community Collaboration on Climate Change (C4) to serve as the City's partner on communitywide climate planning (\$710,000 external grant funding for external partners); forestry sustainability (\$2.65 million); increased park maintenance, including the addition of two maintenance crew leaders and temporary staff (\$3.9 million including \$1.05 million from new parks millage); Cemetery Fund (\$1.33 million); increased recreation programming (\$250,000 from new parks millage); pool operations (\$1.04 million); golf course operations (\$715,630); Thrive Outside (\$193,290); lead service line replacements designated in Third Ward Neighborhoods of Focus (\$1.74 million); facilities and technology enhancements at our water filtration plant and Water Resource Recovery Facility (\$1.53 million); water and sewer bill assistance (\$180,000); Environmental Services Department investments for digester process chemicals, ash lagoon remediation, and a rebalancing of the staff roster without position additions to support the biodigester (\$2.07 million); PFAS work and testing at the Water Resource Recovery Facility and Lake Michigan Filtration Plan (\$112,000); investments in response to new requirements to implement a new industrial



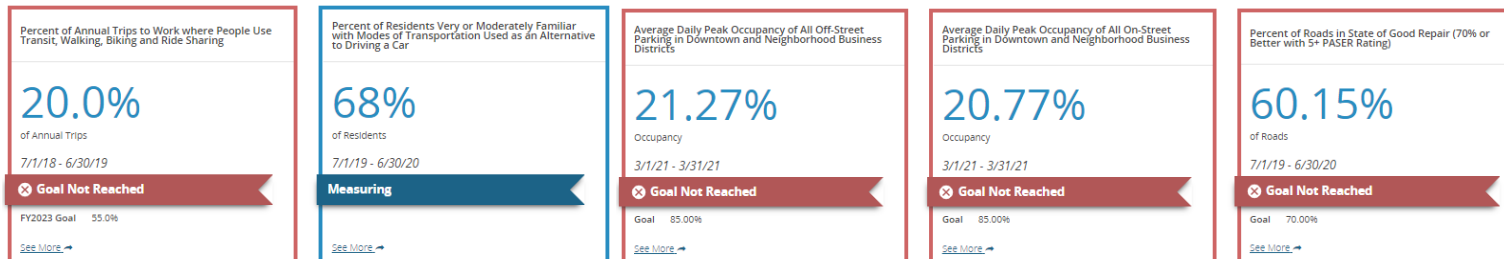
stormwater permit program (\$310,000); yard waste compost operations (\$600,000); enhancement, advertising and education for single stream recycling (\$95,000); bill assistance for low-income refuse customers (\$41,200); continued investment in housing lead remediation (\$2.2 million in grants); and the addition of a lead remediation specialist to Community Development (\$146,940).

**Recommended total capital investments in the Health and Environment strategic priority total \$58.39 million for FY2022.** The most significant investments include: \$7.83 million for lead service line replacements, \$14 million for other water utility and facility improvements, \$9.63 million for improvements to Environmental Services Department facilities including the Water Resource Recovery Facility, \$9.4 million for LED street lighting conversion, \$6.04 million in parks investments including \$1.85 million for Rosa Parks Circle and \$1.2 million for the Park Lodge at Martin Luther King, Jr. Park, \$1.40 million for green infrastructure and \$100,000 for traffic signal LED conversion. Investments in Neighborhoods of Focus total \$15.16 million (50% of total location specific investment).



## Mobility

### Measuring Mobility Progress



For more information and details on these metrics, including the most up to date measure and disaggregation by race, ethnicity, gender identity and geography where possible, check out our [Key Metrics Dashboard](#).

Progress during FY2021 has been driven by maintaining services. At mid-year, 75.0% of all tracked activities were either completed or on track. Some key accomplishments achieved throughout FY2021 include:

- Installed 22 bus shelters
- Initiated extra cleanliness services at bus stops through Next Steps, Steepletown and the Rapid
- Piloting new raised-curb bike facility on Alger Street, including winter maintenance
- Launched scooter pilot in September with 64,429 rides through mid-March and 176 scooter parking zones
- Adding a second vendor to the scooter pilot and launching e-bikes yet this fiscal year
- Inspected 66 miles of sidewalk and installed 1.6 miles of sidewalk and 673 ADA ramps
- Initiated transition of parking enforcement from the Police Department to Mobile GR, Parking and Traffic Safety
- Re-engaged partner for development of the Wedge lot
- Launched second year of sidewalk snow support pilot program
- Achieved 60% good and fair condition of City streets and completed \$12 million in Vital Street projects
- Rolled out communications for Equitable Economic Development and Mobility Plan
- Nearly complete with design of a new wayfinding system in partnership with DGRI
- Hosting final public engagement on the South Division Transportation on Demand (TOD) project plan with community partners

**Select operating investments for FY2022 for Mobility include \$2.83 million in multiple funds.** This investment includes purchasing and installing more bike racks (\$25,000); substituting an existing position to serve as a third shift parking shift supervisor (\$28,716); DASH operations (\$2.4 million); implementation of expanded responsibility for parking enforcement (\$125,000); traffic calming programming focused on human centered / neighborhood design solutions (\$150,000); and continuation of the sidewalk snow removal pilot (\$100,000).

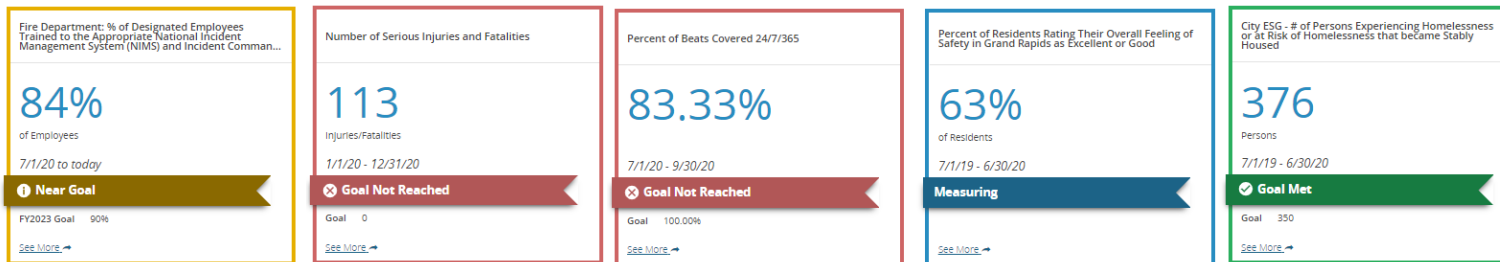
**Recommended total capital investments in the Mobility strategic priority total \$21.71 million for FY2022.** The most significant investments include the continuation of the Vital Streets program with \$17.26 million supporting the following large projects: Lake Eastbrook Boulevard, Prospect Avenue, Ottawa Avenue, Collingdale Avenue, Eastern Avenue, Valley Avenue, College Avenue, Market Avenue, Butterworth Street, Fulton Street, 29<sup>th</sup> Street, Division Avenue, Fuller Avenue in support of the Boston Square Together development, and Dunham Street. Other mobility capital investments include \$1.72 million for parking facility improvements, Neighborhood of Focus based transportation solutions like car share (\$200,000), replacing aging parking access equipment (\$500,000), and continued investment in the e-scooter and bikeshare pilot (\$100,000); \$1.66 million in sidewalk projects - including nearly \$400,000 for the 44<sup>th</sup> Street connector, \$875,000 for the

Leonard to Ann trail component of the Grand River Walkway Phase II project. Investments in Neighborhoods of Focus total \$8.01 million (40% of location specific investment).



## Safe Community

### Measuring Safe Community Progress



For more information and details on these metrics, including the most up to date measure and disaggregation by race, ethnicity, gender identity and geography where possible, check out our [Key Metrics Dashboard](#).

Progress during FY2021 has been driven by maintaining services. At mid-year, 73.56% of all tracked activities were either completed or on track. Some key accomplishments achieved throughout FY2021 include:

- Commission's Homelessness near-term focus areas
  - Received and invested \$3.2 million in pandemic-related and annual Emergency Solutions Grants awards to prevent eviction, increase housing stability and rapidly rehouse homeless persons and families, including supporting a downtown rehousing initiative for unsheltered persons
  - Helped facilitate deployment of anticipated \$38.5 million of Emergency Rental Assistance funds to prevent eviction for City and County tenants
  - Added social work and substance abuse professionals to the Homelessness Outreach Team (HOT), approved HOT staff expansion and extended service hours, and entered into a partnership with Network 180
  - HOT: visits 15+ locations/week that include assisting approximately 55 people/week experiencing homelessness - more than 2,860 interactions since April 20, 2020

- Invested in 12 neighborhood organizations for Leadership/Civic Engagement outcomes, including addressing code violations that resolved 96 cases before enforcement began
- Made 41 housing units lead-safe and rehabbed another 20 housing units (anticipated to be completed by June 30, 2020)
- Created a dashboard to monitor City ERRIS investments
- Commission's Public Safety Reform near-term focus areas
  - Completed work on the Grand Rapids Police Department Strategic Plan and began implementation
  - Finalized and began implementing the Office of Oversight and Public Accountability's Strategic Plan
  - Received and invested \$13.35 million in pandemic-related public safety personnel and overtime expenses
  - Received and invested \$145,087 in pandemic-related personal protective equipment expenses for public safety
  - GRPD, Oversight and Public Accountability, the City Attorney and the City Manager's Office worked in partnership with other City departments to lead the City's Police reform efforts and revised Police policies and procedures on multiple policies including, but not limited to, use of force policies
  - Hired a full-time Oversight Specialist in the Office of Oversight and Public Accountability (OPA)
  - OPA published briefings, reports, presentations, and recommendations specific to policing in Grand Rapids and the City Commission's priority to public safety, including the Independent Comprehensive Report Regarding Past Public Safety Studies and Recommendations
  - GRPD held multiple listening sessions with the community regarding leveraging technology in police operations, such as unmanned aerial systems (UAS) and gunfire detection technology
  - A full time Victim Advocate is on staff and working with families and on restorative justice programs
  - GRPD launched the Victim Services Unit to assist families experiencing an unexpected death
  - GRPD, OPA, Human Resources, and the Office of Equity and Engagement initiated evaluation of current recruitment and evaluation processes to improve diversity in recruitment and retention of public safety staff
  - GRPD transitioned to a neighborhood based policing model, assigning an officer to each beat in the city
  - Implementation of Police Chief's Advisory Team
- Commission's Crime Prevention / Violence Reduction near-term focus areas
  - GRPD hosted two successful gun buyback programs that resulted in over 200 firearms being removed
  - GRPD hosted multiple deployments of Operation: Safe Streets, which started with community engagement and resulted in multiple arrests, seized firearms, narcotics and no external internal affairs unit (IAU) complaints

- Issued an evidence-based violence reduction and intervention request for proposal, selected Cure Violence as recommended approach and developed implementation plan
- Other Accomplishments
  - Converted 95% of primary street lighting circuits
  - Implemented traffic calming program changes
  - Police Communications Center received CALEA accreditation and transitioned to a new 800 MHZ radio system
  - After-Action Report developed for the May 2020 Civil unrest incident and response and recovery efforts for COVID-19
  - Ongoing continuous deployment of the Emergency Operations Center, including development of an Emergency Operations Center Guide
  - Continue progress in reducing homicide rate – 86% year-to-date reduction (Feb. 23, 2021 vs. Feb. 23, 2020)
  - Begin updating the Hazard Mitigation Plan in coordination with Kent County and Ottawa County emergency managers

**Select operating investments for FY2022 for Safe Community include \$10.54 million in multiple funds.** This investment includes education on Crime Prevention through Environmental Design (CPTED) (\$140,000); supporting the Boys & Girls Club / Children’s Assessment Center (\$140,000) and CLEAR Program / Prisoner Re-entry (\$63,000); continuing to support the Homeless Outreach Team and our partnership with Network 180 (\$1.5 million); staffing a Homelessness Coordinator position (\$128,000 with grant support); supporting the Office of Oversight and Public Accountability (\$408,781); Cure Violence (\$100,000); additional investments for porta potties and hand sanitation stations (\$15,000); general fund support for 61<sup>st</sup> District Court operations (\$6.2 million); fire apparatus replacement program (\$1.8 million); and bicycle and pedestrian safety education (\$50,000).

The focus in FY2022 is implementation of the Police Department’s Strategic Plan and the many complementary investments that help make for a community where all people feel safe and are safe at all times. Police spending is 35.8% of General Fund expenditures in the FY2022 proposed budget, down from 38.5% of the Adopted FY2021 Fiscal Plan. The FY2022 Preliminary Fiscal Plan eliminates three civilian positions in the Police Department as a result of a labor arbitration. Those positions were intended to free up sworn staff for neighborhood-based services but will now be eliminated from the Police Department budget and repurposed in other parts of the City to assist with communications, neighborhood engagement

and lead remediation. Sworn strength will be maintained with no change from FY2021 levels to support implementation of the Department's strategic plan. Two former COPS grant officer positions will be maintained as required by the grant.

The Police Department achieved a key milestone in its strategic plan by transitioning to Neighborhood Deployment on March 21, 2021. Plans are being made for Mobile GR to assume additional responsibilities for parking enforcement to free up sworn officer time for neighborhood-based services as of July 1, 2021. Dispatch services for Police and Fire are being moved back into the General Fund, since the majority of their expenses are paid for by the General Fund. The Police Department will also continue progress on adjusting its response protocols to help increase the amount of officer time that can be devoted to the new neighborhood-based work.

Investment will continue in the Homelessness Outreach Team made up of Police, Fire and Network 180 staff. Their efforts and our homelessness response are guided by the Homelessness Work Group of the Emergency Operations Center with the support of the City's Homelessness Coordinator. In addition, the Office of Oversight and Public Accountability enters its first full year of operation. We will work to expand the co-response model and will invest to deploy Cure Violence with community partners in an effort to prevent crime and reduce violence.

The importance of emergency management has never been more evident. Our Emergency Operations Center has been activated for the duration of the pandemic. Response has been a key part of this work and has enabled us to maintain City services safely for our residents and our staff. Recovery has been a key focus and investments totaling \$6.8 million of CDBG-CV and ESG CARES Act funds are being moved into the community for eviction prevention, homelessness prevention, homelessness outreach, small business grants and social zone support. Additional investments are expected into FY2022.

A safe community includes safe housing and safe neighborhoods. Code enforcement contributes to both by helping to ensure the quality of rental housing, the quality of the exterior of all structures and cleanliness of neighborhoods. The quality of life for Grand Rapids residents is directly impacted by the homes they live in and their surrounding neighborhoods. Safe, well-maintained properties are a critical part of a healthy neighborhood. The rental certification rate is a strong indicator for the quality and safety of rental housing in Grand Rapids. The issuance of a Certificate of Compliance indicates a rental property substantially meets health and safety standards of the Grand Rapids Property Maintenance Code, including properly installed and working smoke detectors and a 3<sup>rd</sup> party mechanical safety inspection.

As of April 2021, 94.4% of occupied rental housing units have been certified to meet the health and safety standards of the Grand Rapids Property Maintenance Code. A lead safety inspector has been added to housing rehabilitation to help accelerate work in this area through new approaches.

The Code Compliance Department also meets regularly with neighborhood associations to identify priority concerns. For more than 10 years, Code Compliance has participated with neighborhood associations in the Community-Based Code Compliance Program. Participating neighborhood associations have successfully resolved 58% of referred yard cases without City intervention.

**Additionally, \$2 million in ARPA funds have been identified as potential FY2022 investments under Safe Community to be evaluated post-budget adoption.** This investment includes \$1 million for violence reduction and \$1 million for additional co-response opportunities in partnership with organizations outside of Police and Fire to help address mental health, domestic violence, public inebriation, co-occurring disorders and other matters.

**Recommended total capital investments in the Safe Community strategic priority total \$2.76 million for FY2022.** The most significant investments include: \$1.03 million for repairs to critical concrete pole replacements for the street lighting system; \$770,000 for traffic safety improvements; \$400,000 for the fire station alerting system and \$320,467 in improvements to LaGrave and Plainfield Fire Stations; and \$150,000 in traffic calming programming focused on human centered / neighborhood design solutions. Investments in Neighborhoods of Focus total nearly \$100,000 (28% of location specific investments).

## Capital Investments

The Fiscal Plan recommends capital investments of \$96 million in FY2022 and \$428.2 million across all five years (FY2022-2026). The FY2022 capital investments amount to a 25.6% increase over FY2021. These investments are made possible through a variety of funding sources including the General Operating Fund (GOF), bonds, federal and state allocations, leveraged funds, millages and grants.

In the Strategic Plan, the City committed to evaluating all capital projects based on strategic priorities, balance and distribution across the Wards, and investment in Neighborhoods of Focus (NOFs). NOFs are 17 census tracts in the near west and south side of Grand Rapids in relation to downtown. Due to systemic and historic inequities, residents in these geographic areas experience the most disparate outcomes in income, educational attainment and opportunity, home ownership and wealth accumulation compared to other Grand Rapids census tracts and the city as a whole. And the percentage of residents that are Black, Indigenous and People of Color is much higher in the NOF. The City of Grand Rapids strives to eliminate inequities, therefore is intentional to invest in these areas and in systems, practices and policies that advance justice and equitable outcomes throughout the city. You can find a searchable map showing our three Wards and the 17 NOF census tracts [here](#).

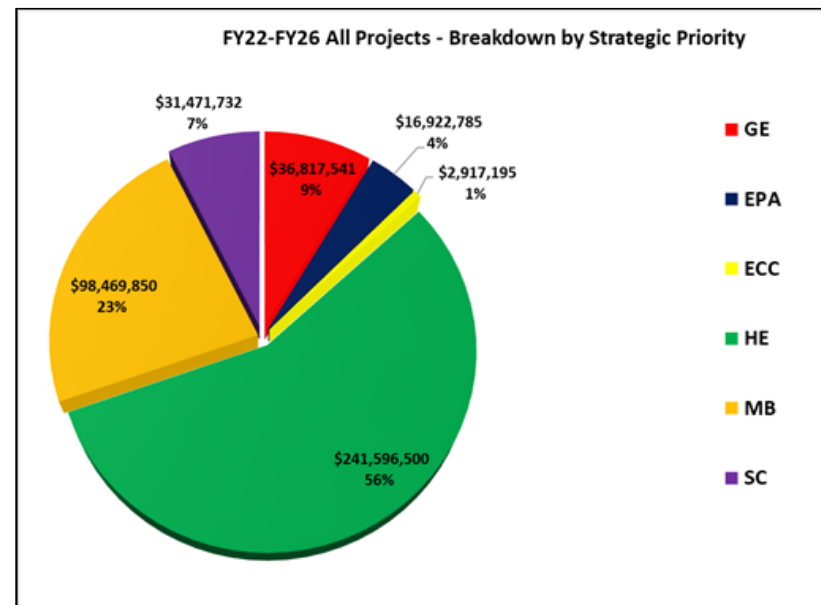
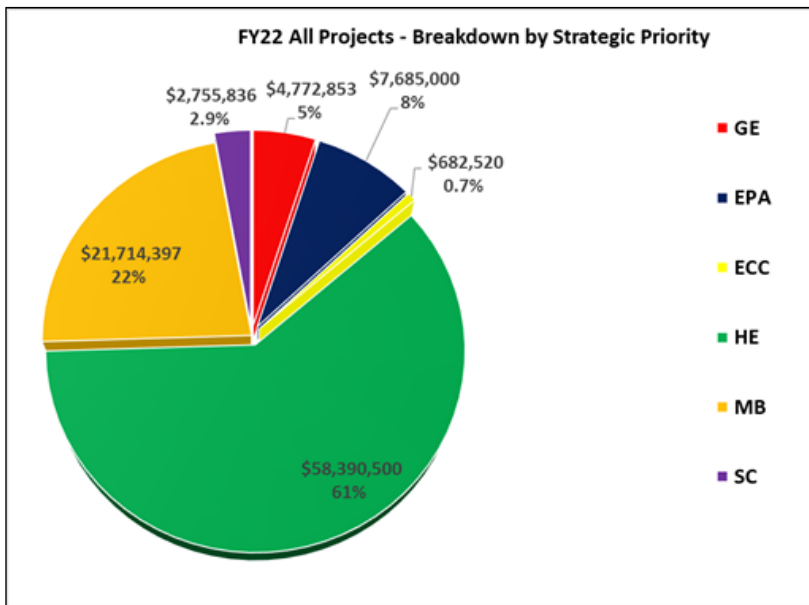
The City has also intentionally chosen to make investments via an asset management strategy to maintain essential capital systems that require long-term investments, often 20-year projections. These investments account for a large majority of the total capital budget. The physical location of these assets and the timing of investments required to maintain them drive the majority of our capital investment and impact balance and distribution.

Starting with last year's budget process and continuing this year, City Staff were provided instructions and training on analyzing investments at the department and fund level to ensure that balance and distribution and NOF investments were being used to guide investment strategy and decision making. The process of adjusting long-term asset management plans with our equity value will take time and intentionality. The City is excited to present this analysis for the third year as we continue to work through our investment strategy to ensure it is aligned with our values and the desired outcomes of the Strategic Plan.

The vast majority of the City's capital investments fall within the Health and Environment and Mobility strategic priorities. Investments under Health and Environment account for 61% of all investments (\$58.39 million) and include all Environmental Services Department (including the Water Resource Recovery Facility and stormwater / green infrastructure investments), Water Department, and Parks and Cemeteries projects as well as all investments in LED lighting. Mobility

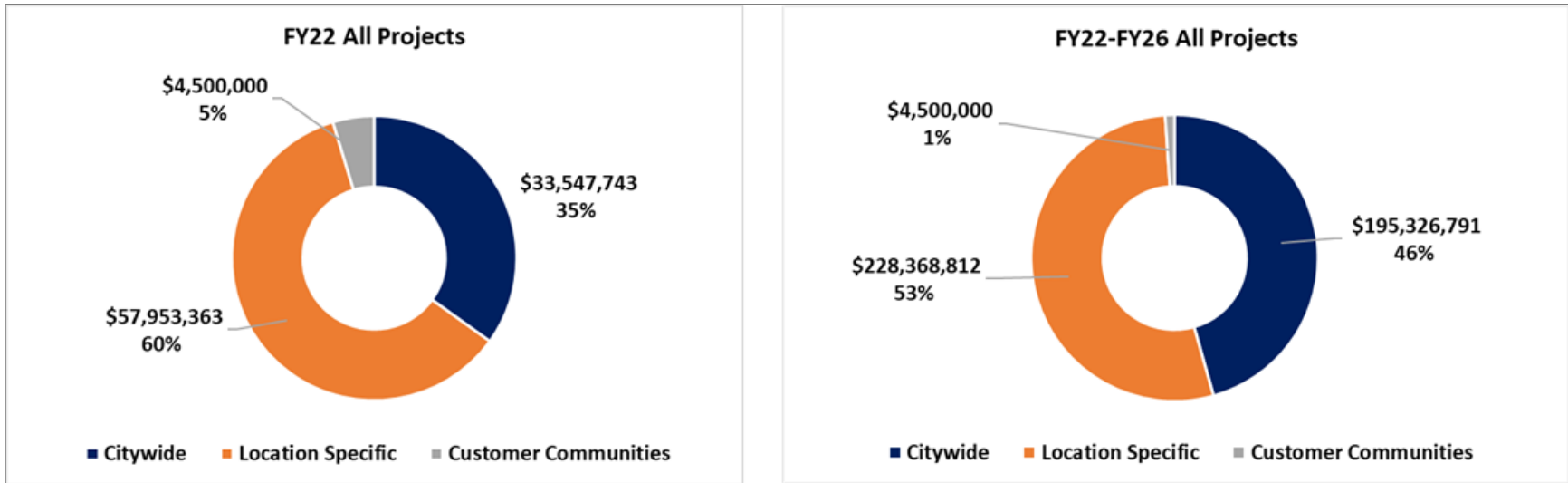


investments account for 22% of all capital investments (\$21.71 million) and include Vital Streets, sidewalks, and trail investments. Governmental Excellence capital investments include work on City facilities. Economic Prosperity and Affordability investments include those that drive attraction to our beloved city (business, resident, or visitor). Safe Community capital investments include all investments made in our fire and police facilities as well as traffic safety and street lighting infrastructure.



To evaluate balance and distribution and investments in NOF, we must first assign each capital project as either citywide or location specific. Citywide investments mean the capital investment serves the entire community versus a specific neighborhood or location or in the case where we have not yet identified where the investment will be made. Certain investments in our facilities, water utilities, street lighting and traffic signal systems account for the vast majority of all projects categorized as citywide investments and in total, equal \$33.55 million in FY2022 (35%) and \$195.33 million in FY2022–2026 (46%). Neither citywide investments nor investments in our customer communities (5%, \$4.5 million in FY2022) are included in the Ward balance and distribution or NOF analysis. Location specific projects include both wet and dry projects

associated with the river, Economic Prosperity and Affordability investments, parks and cemeteries, water and sewer line work, specific street lighting projects, systematic sidewalk repairs, Vital Streets investments and fire station improvements.



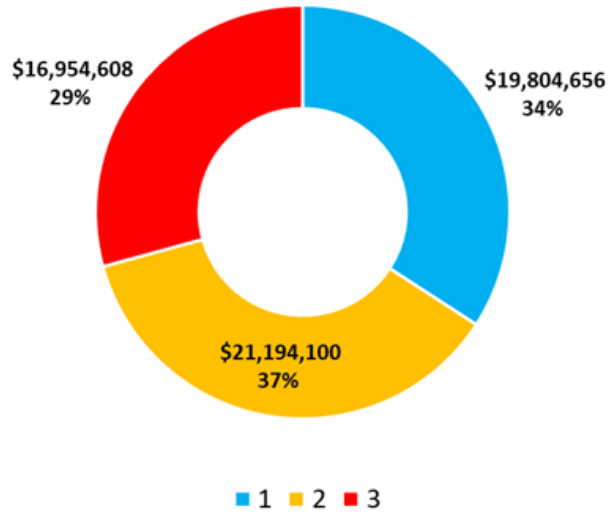
<b>CITYWIDE</b>	
●LED Street Lighting Conversion (Smart City Technology)	\$ 9,400,000
●Franklin PS Electrical Improvements	\$ 4,600,000
●Headworks Grit Pass	\$ 3,500,000
●LMFP Annual Electrical Improvements	\$ 1,750,000
●Improvements to the City / County HVAC system Phase II	\$ 1,142,683
●Critical Concrete Pole Replacements	\$ 800,000
●Asset Management	\$ 750,000
●8152-PRV Replacements West Reg	\$ 662,000
●Var Loc CIPP Rehab of S/S	\$ 600,000
●Miscellaneous repairs to the 61st District Court facility	\$ 592,484
●Museum Capital Projects	\$ 500,000
<b>CUSTOMER COMMUNITY</b>	
●Cascade Burger Plat PFAS Project	\$ 2,500,000
●Kingsbury LS Improvements	\$ 2,000,000

### ***Ward Balance and Distribution***

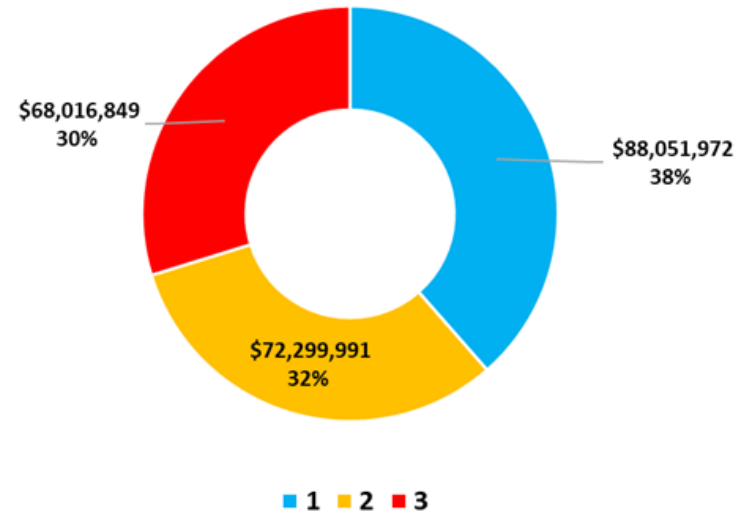
Analyzing the City’s capital investment by Ward identifies whether investments are being made across the three Wards relatively equally (balance and distribution). Please note that while there may be more investment in one Ward in any given year, especially in light of long-range asset management plans, the goal of balance and distribution is to achieve relative equality over time to the extent possible given all of the factors in play. If a parking, parks or cemetery project is located on a street that serves as a border between two different Wards, then the project is split 50/50 between the two Wards. All river projects, whether wet or dry, are evenly split 50/50 between Wards 1 and 2. Fire station investments are allocated to Wards based on each station’s defined geographic area.

Location specific investments equal \$57.95 million in FY2022 (60%) and \$228.37 million in FY2022–2026 (53%) and are included in the balance and distribution analysis. In FY2022, 37% of location specific investments (\$21.19 million) are in the Ward 2, 34% (\$19.80 million) are in Ward 1 and 29% (\$16.95 million) are in Ward 3. Over the course of the five years, investments in each of the Wards includes: 38% in Ward 1, 32% in Ward 2 and 30% in Ward 3.

**FY22 All Projects: Balance and Distribution by ward**



**FY22-FY26: Balance and Distribution All Projects by ward**



<b>WARD 1</b>		
●Lyon Square (Engineering) - Wards 1,2 (50%)		\$ 3,000,000
●Garfield Avenue - Fulton St	★	\$ 1,891,000
●Butterworth Low Pressure District - 4039	★	\$ 1,474,000
●Norwich-Oxford to Hayden		\$ 1,200,000
●Collindale Avenue - Lake Michigan Drive to South of Leonard Street		\$ 1,066,457
●Grand River Revitalization - Wards 1,2 (50%)		\$ 492,500
●Valley Avenue - 4th Street to Walker Avenue		\$ 940,115
●Butterworth Street - O'Brien Road to Marion Avenue		\$ 867,060
●Market Avenue - Wealthy Street to Fulton Street; Fulton Street - Grand River to Market/1		\$ 845,257
●Sidewalk Repair -SYSTEMATIC (Wards 1,2,3)		\$ 300,000
●Grand River Walkway Ph II-Wards 1,2 (50%)		\$ 187,500

<b>WARD 2</b>	
●Lyon Square (Engineering) - Wards 1,2 (50%)	\$ 3,000,000
●College - Leonard to Sweet - 5222	\$ 2,726,000
●Rosa Parks	\$ 1,850,000
●Ottawa Avenue - Fulton Street to Michigan Street	\$ 1,193,532
●Grand River Revitalization - Wards 1,2 (50%)	\$ 492,500
●College Avenue - Leonard Street to Sweet Street	\$ 915,737
●Ottawa - Coldbrook to Walbridge and Newberry to Mason - 8335	\$ 800,000
●Fulton Street - Benjamin Avenue to Wallinwood Avenue	\$ 797,725
●Graceland Street - Monroe Avenue to Diamond Avenue	\$ 732,000
●Sidewalk Repair -SYSTEMATIC (Wards 1,2,3)	\$ 300,000
●Grand River Walkway Ph II-Wards 1,2 (50%)	\$ 187,500
<b>WARD 3</b>	
●Fuller Ave Adams St to Alexander St - 4499	\$ 2,000,000
●Langley Street - Oak Park Drive to Plymouth Avenue - 1423	\$ 1,800,000
●Prospect Garden to Hall-Griggs to Burton - 5597	\$ 1,500,000
●Lake Eastbrook Boulevard - East Beltline to 28th Street	\$ 1,448,292
●Prospect Avenue - Burton Street to Griggs Street and Garden Street to Highland Street	\$ 1,241,960
●MLK Park Lodge Redevelopment	\$ 1,200,000
●Eastern Avenue - 36th Street to 28th Street	\$ 966,723
●Sidewalk Repair -connectivity	\$ 430,000
●Sidewalk Repair -SYSTEMATIC (Wards 1,2,3)	\$ 300,000
●29th Street - Breton Avenue to East City Limits	\$ 604,411
●Fuller Avenue - Adams Street to Alexander Street	\$ 563,465
●Dunham Street - Eastern Avenue to Fuller Avenue	\$ 527,092
●Sidewalk Repair-Connectivity	\$ 430,000
●Franklin Street - Division Avenue to E. City Limits	\$ 401,786
●Union Avenue - Mulford Street to Burton Street	\$ 372,000
●Park Acquisition Funding	\$ 100,000
★ Lead Service Line Project	

Another factor to take into account is that similar investments can be characterized as an operating investment or as a capital investment depending on the source of funds and method of delivery. A key example of that is the replacement of lead service lines. If they are replaced in conjunction with replacement of a System asset, the cost can be capitalized.

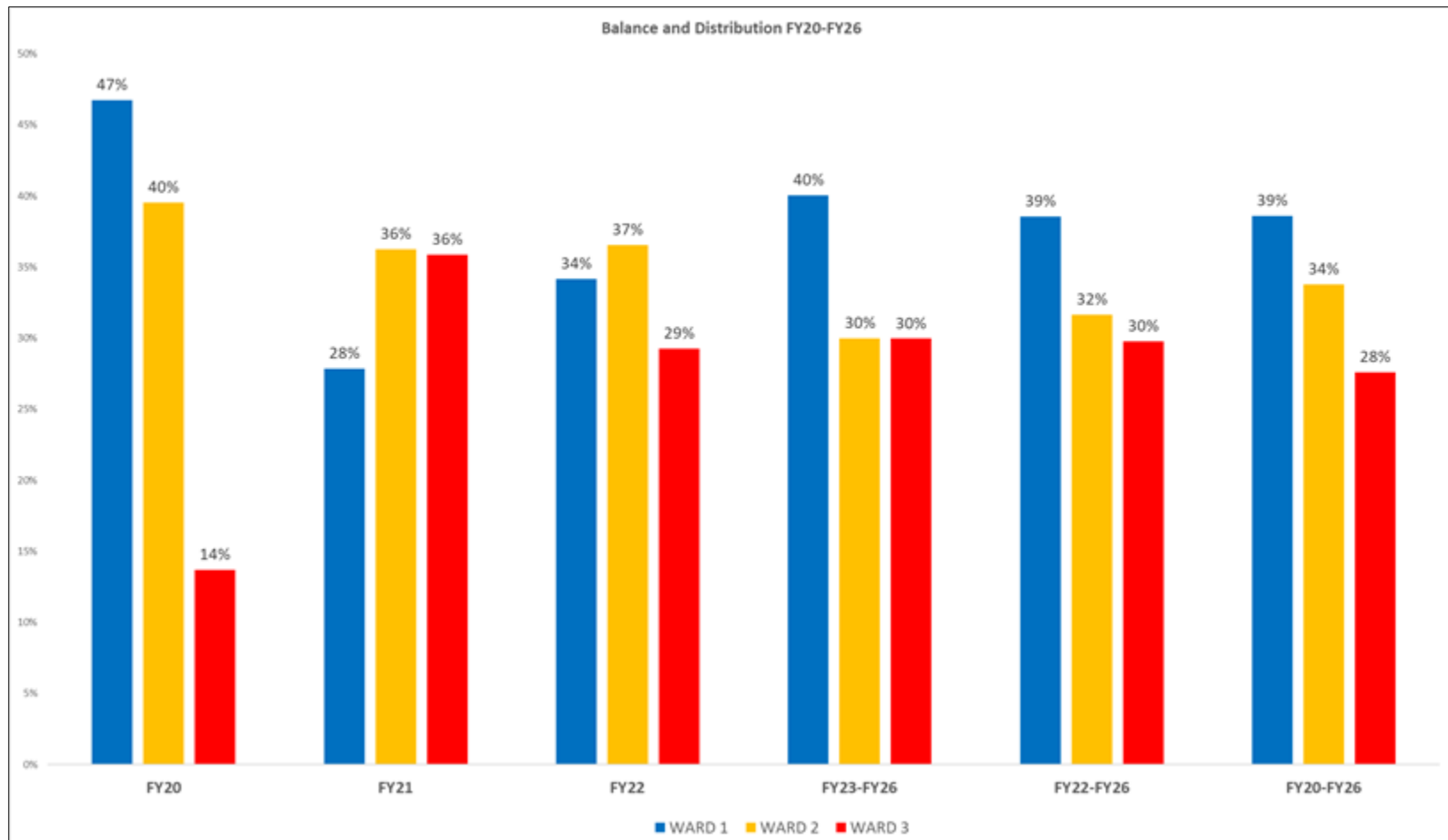
Those projects are reported herein as capital investment for purposes of the Fiscal Plan. Lead service lines that are replaced as part of a services contract are not considered capital projects and are therefore paid with operating dollars.

Beginning in FY2022, the City will invest in private lead service line replacement using resources provided through a \$5 million EPA grant. Through FY2025, 86% of this investment, or \$4.16 million, will take place in the Third Ward, and 14% will take place in the First Ward. None will take place in the Second Ward. In addition, all of this investment will take place in NOF.

In FY2022, \$1.74 million will be invested in the Third Ward for lead service line replacement – 100% of that year’s allocation. In FY2023, 75% of the allocation for that year, or \$1.41 million, will be allocated to the Third Ward. Investment will slow in the next two fiscal years as the grant winds down with another \$1 million devoted to the Third Ward and just under \$200,000 allocated to the First Ward.

Taking into consideration the balance and distribution of capital projects, if one were to add in the lead service line replacement values, the FY2022 balance and distribution would be Ward 1 – 33%, Ward 2 – 36% and Ward 3 – 31%. Using the same calculation over the five-year planning period, the FY2022-FY2026 balance and distribution would be Ward 1 – 38%, Ward 2 – 31% and Ward 3 – 31%.

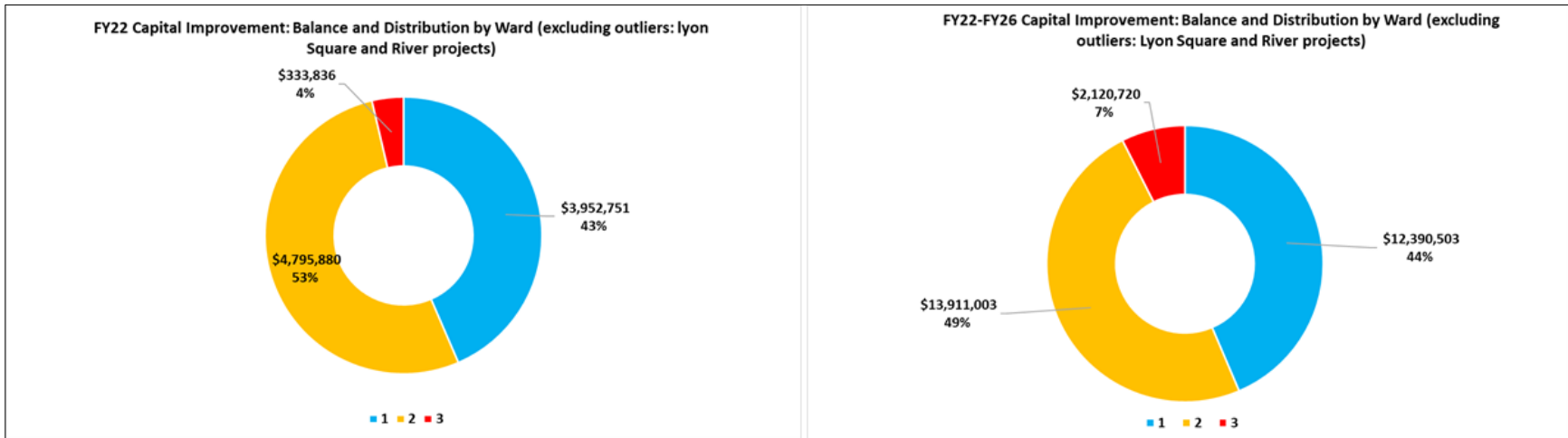
To fully analyze balance and distribution, particularly when we account for asset management, we must monitor investments over a long-term period. FY2020 was the first year that we analyzed capital investments by balance and distribution and NOF. While the information from FY2020 is important to consider, it is important to note that we did not have as sophisticated of a tracking system in place in that year as we implemented in FY2021. When we evaluate balance and distribution over seven years (FY2020-2026), then we see on the far right of the below graph that investment is broken down with 39% in Ward 1, 34% in Ward 2, and 28% in Ward 3.



The Capital Improvement Fund accounts for \$24.9 million in FY2022 (24.9%) and \$91.3 million in FY2022-2026 (21.4%). Investment in the Capital Improvement Fund increased by 200% (\$16.6 million) over FY2021, but the vast majority of that growth was in citywide projects (LED street lighting conversion, improvements to the City / County HVAC system, street lighting infrastructure upgrades, several large City facility projects, and the Fire Station Alerting System). Location specific Capital Improvement Fund projects grew from \$3.34 million in FY2021 to \$9.08 million in FY2022. However, balance and

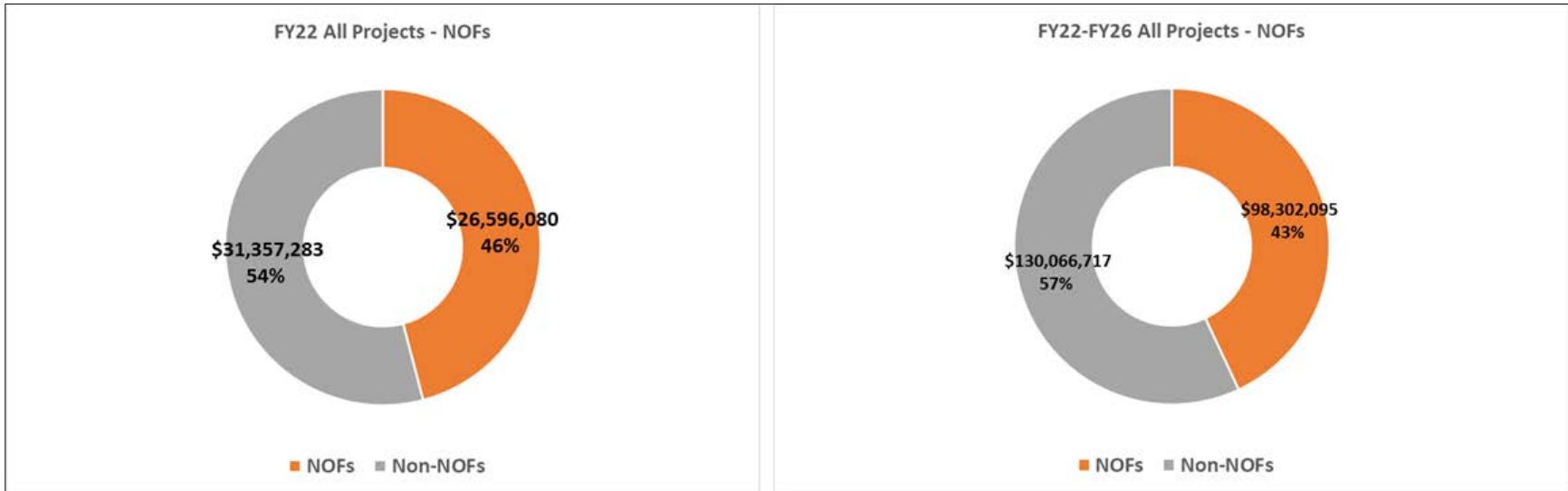


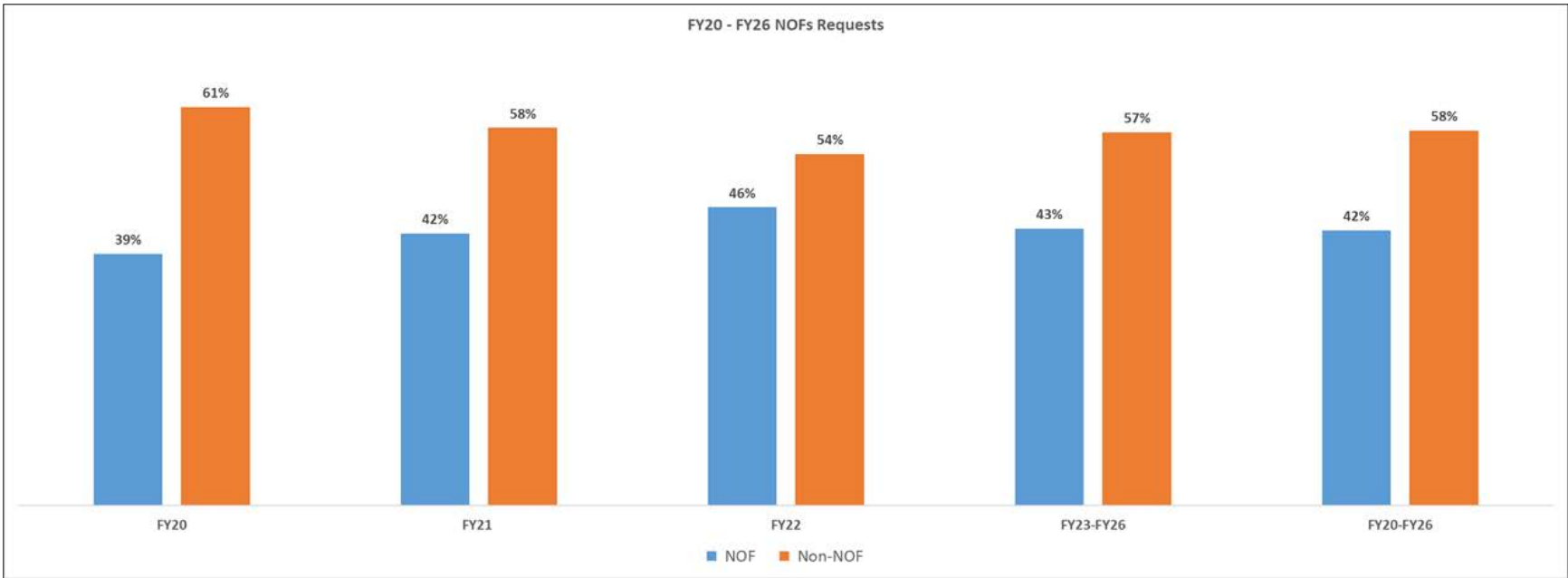
distribution across Wards for location specific projects in the Capital Improvement Fund changed significantly from last year. In FY2021, 40% of location specific projects were in Ward 3. In FY2022, 53% of location specific Capital Improvement Fund projects are in Ward 2 with 43% in Ward 1 and 4% in Ward 3. And the percentages are fairly similar when looking across FY2022 – FY2026. If we exclude the Lyon Square and Grand River projects from this analysis (these projects account for \$7.36 million (30%) in FY2022 and are split 50/50 between Wards 1 and 2), then investment for FY2022 is 65% in Ward 2, 19% in Ward 3 and 16% in Ward 1.



### **Investments in Neighborhoods of Focus (NOF)**

Seventeen census tracts in our city have been identified as Neighborhoods of Focus (NOF) based on existing inequitable community level conditions and outcomes. These tracts represent 36% of the city’s total 47 census tracts. Geography is often used as a proxy for equity when demographic information is not available and therefore one measure of equity we use is investment in NOF. For FY2022, it is projected that \$26.60 million (46%) of the recommended \$57.95 million in location specific capital investments be physically located in a NOF, which is an increase over last year’s 42% investment. Investment in NOF over the FY2022–2026 planning period currently totals 43% of the total location specific investments assigned to a specific Ward, which is an increase from the 39% investment last year for FY2021 – FY2025. Finally, when evaluating investment in NOF over seven years (FY2020 – 2026), the investment increased after FY2020 and then stayed fairly consistent between 42 – 45%.





## Conclusion

I am appreciative of the departmental and Fiscal Services staff who have helped produce this sound, strategic fiscal plan. When we began our strategic plan journey at the start of Fiscal Year 2020, our fiscal planning horizon was unclouded by the challenge of the COVID-19 pandemic, the ensuing economic downturn and resulting reduction in revenues.

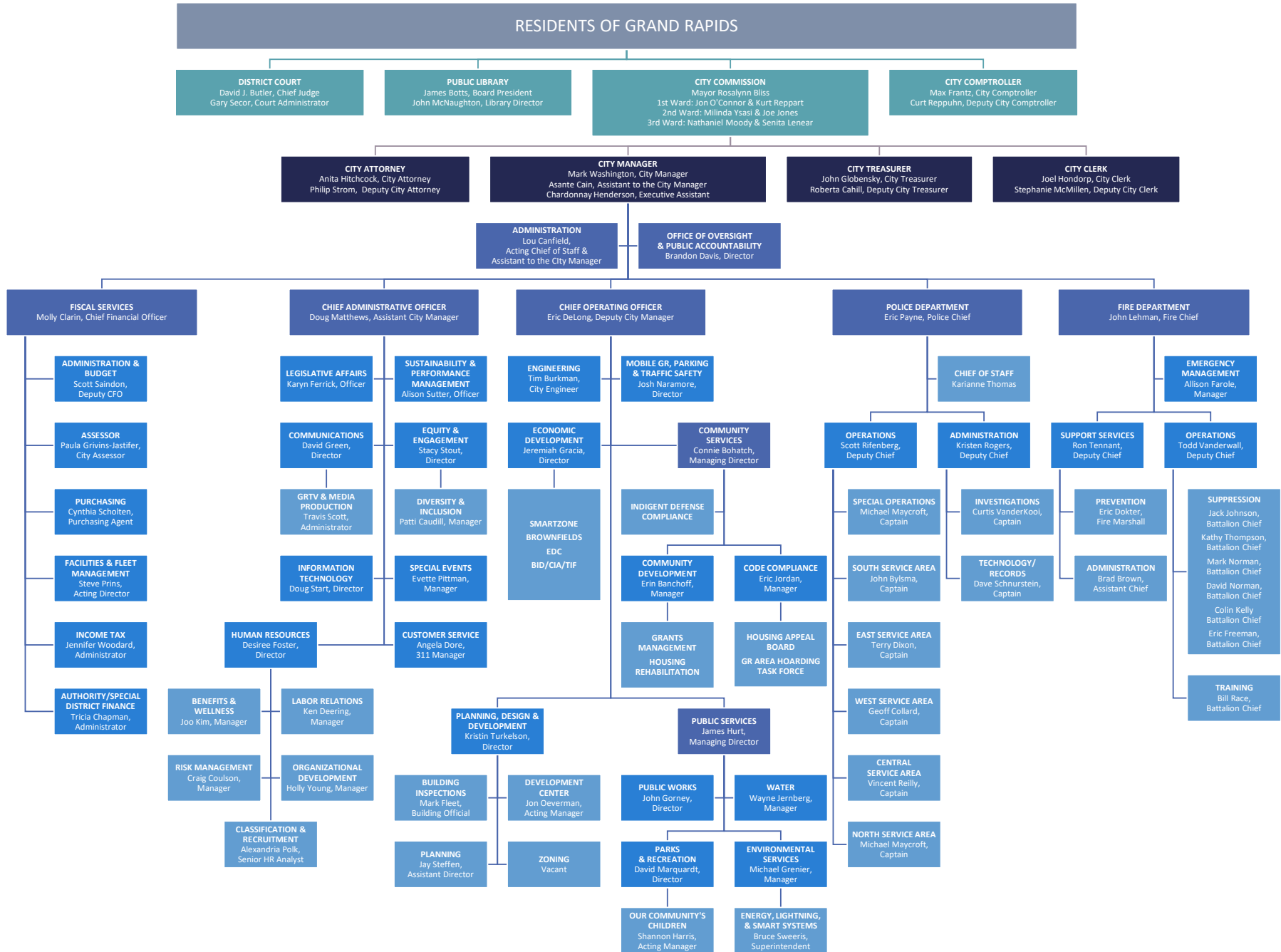
As we have emphasized throughout this year, our future is still very uncertain. The pace of our success at achieving recovery will define how fast our revenues will rebound. The City will strategically use reserves in the short term and will employ the ARPA funds to continue services until our local, state and national economy rebounds.

Our City government's resilience in the face of these challenges is due to the undaunted spirit of our community, commitment and adaptability of the City workforce, robust collaboration with our partners, and to the foresight of our strategy and existing plans. While pivoting and prioritizing were necessary, the soundness of our Strategic Plan has been confirmed by the "stress test" of COVID-19. We are stronger and more capable as a result.

The FY2022 Preliminary Fiscal Plan is a testament to the resilience of our community, staff and City Commission and the lessons we have learned as we continue to work together and innovate during the pandemic.

Sincerely,

Mark A. Washington  
City Manager



## ABOUT THE CITY

### INTRODUCTION

The City of Grand Rapids, the second largest city in the State of Michigan, encompasses an area of approximately 45 square miles. The City is located in west central Michigan, roughly 30 miles east of Lake Michigan, and is the urban center of the region. The Grand River, a major state waterway, runs through downtown. The City is the county seat for Kent County.

According to the 2010 Census, the City's population is 188,040 and the Grand Rapids Combined Statistical Area (CSA) population is 1,321,557. The 2010 Grand Rapids CSA includes Allegan, Barry, Ionia, Kent, Mecosta, Montcalm, Muskegon, and Ottawa counties. Current census estimates indicate the City's population is 201,013.

Louis Campau, a French trader, established a trading post here in 1826. Although he wasn't the first non-native settler, Campau became perhaps the most important settler when, in 1831, he paid \$90 to the federal government for what is now the Grand Rapids central business district.

The City was first incorporated as a village in 1838. In 1850 it was incorporated as a city under a mayor-council form of government, and remained that way until 1916, when the commission-manager form of government was adopted under the authority of the Home Rule City Act (Michigan Public Act 279 of 1909, as amended.) The present commission is composed of seven members. Two members are elected on a non-partisan basis from each of the City's three wards, and one member is elected at-large on a non-partisan basis to serve as Mayor. The Comptroller is also elected at-large on a non-partisan basis.

In November 2014, the City's electorate approved a measure limiting an individual to two terms as City Commissioner and two terms as Mayor. A person is eligible to serve as City Commissioner for two terms then an additional two terms as Mayor.

The City Manager, the chief administrative officer of the City, is appointed by the City Commission and serves at its pleasure. The City Commission also appoints the City Attorney, City Clerk, and City Treasurer. City Commission meets on Tuesdays in accordance with a schedule determined annually.

### TAX BASE

In addition to service fees, grants, and state and federal support, the City relies on income and property taxes to support operations and capital investments.

In 1967, the City's electorate approved a two mill reduction in the City's maximum authorized general operating property tax millage to be replaced by an income tax imposed on income earned within the City regardless of the taxpayer's location. Income taxed includes

business net income and employee salaries and wages. Currently the City's income tax rate is 1.5% for taxpayers located or residing in the City and 0.75% for taxpayers earning income within the City but located or residing outside the City.

Property taxes are levied on a property's Taxable Value for which annual increases are limited to the inflation rate until the property is sold, improved, or transferred to a new owner. The 2020 (FY2021) Taxable Value for industrial, commercial, utility, and residential real and personal properties is \$5.6 billion; a 6.17% increase over FY2020. Industrial property accounts for 4.65% of total taxable value, commercial property accounts for 34.80% and utility-related property for 2.47%. The remaining 58.09% is residential property.

## **ECONOMY**

Since its introduction as the Furniture City in 1876, Grand Rapids area businesses lead in quality, technical expertise, and innovation. Grand Rapids manufacturing has diversified beyond furniture and now includes advanced manufacturing, communications and information technology, medical devices, food and beverages, and aerospace and defense. Grand Rapids is also a leading center for sustainability and renewable energy and excels in commercializing a wealth of new discoveries: anything from pharmaceuticals to iPhone applications. The City is the headquarters for Steelcase Inc. – the world's leading designer and manufacturer of office systems – as well as American Seating Company.

During the last twenty years, the City's economy has diversified beyond manufacturing – the medical services, biomedical research, agribusiness, technology, and higher education sectors continue to expand. Non-manufacturing employment in the MSA now accounts for 81% of the labor force leaving 19% of area workers employed in manufacturing. (Source: The Right Place Inc.)

The following table reflects the diversity of the major employers in the Grand Rapids MSA.

TOP TEN EMPLOYERS IN THE GRAND RAPIDS MSA		
Company	Product or Service	Number of Employees
Spectrum Health	Hospitals, clinics, and medical services	25,000
Meijer, Inc.	Retailer – groceries and general merchandise	10,340
Mercy Health / St. Mary's	Hospitals, clinics, and medical services	8,500
Gentex Corporation	Glass product manufacturing	5,800
Gordon Food Service Inc	Wholesale / distribution	5,000
Amway Corporation	Hotels; health, beauty, & home product manufacturing	3,791
Herman Miller, Inc.	Office, commercial, & health industry furniture design and manufacturing	3,621
Perrigo Company	Generic & over-the-counter pharmaceuticals	3,500
Steelcase, Inc	Office, commercial, & health industry furniture design and manufacturing	3,500
Farmers Insurance Group	Insurance	3,500
Source: The Right Place, Inc.,	West Michigan Overview, June 22, 2020	



## **UTILITIES**

City businesses and residents are supplied with natural gas through DTE energy and electricity from Consumers Energy. The City owns and operates water supply and sewage treatment systems which service City businesses and residents and several other cities and townships in the area via more than 1,188 and 925 miles of lines, respectively. The City's water system relies exclusively on water drawn from Lake Michigan. The filtration plant became operational in 1962 and was expanded in 1992. The City's water quality meets or exceeds requirements set forth by the federal government and the State of Michigan.

In 1992, the City initiated the separation of combined sewer and stormwater infrastructure contributing to Grand River pollution during major rain events. The west-side sewer separation and construction of a 30-million-gallon storm water retention basin was completed in 1996 and most of the east-side sewer separation was completed in 2006. Completion of the first two phases resulted in an approximate 99.9% reduction of annual combined sewer overflow volume. The final phases required by the City's Long Term Combined Sewer Overflow Control Program were completed in December 2015, well in advance of the State of Michigan's December 31, 2019 deadline.

## **TRANSPORTATION**

The City is crossed by two interstate expressways. Passenger rail service is provided by Amtrak. Class I freight railroad services are provided by CSX, Canadian National Railroad / Grand Trunk, Norfolk Southern, Canadian Pacific / Soo Line and other railroads. The Gerald R. Ford International Airport, located thirteen miles southeast of the central City, is served by six passenger airlines - Allegiant, American, Delta, Frontier, Southwest, and United Airlines. Greyhound, Trailways, Indian Trails, and the Interurban Transit Partnership provide bus service.

In 2015, the voters approved to extend a 0.2% increase in the income tax rate dedicated to the rehabilitation and reconstruction of the City's streets. It was determined by the Vital Streets Oversight Commission that \$22 million investment was needed over 15 years to bring the City's streets into 70% good or fair conditions.

Bicycling facilities are typically installed or upgraded during street reconstruction and resurfacing projects following the guidelines and recommendations of the City's Vital Streets Plan, Vital Streets Design Guidelines, and the Bicycle Action Plan. As of December 2020, there are 114 miles of bicycle facilities within the City including several types of bicycle lanes (standard, advisory and buffered), signed bike routes, separated bike lanes, and off-street multi-use paved trails. The Grand Valley Metro Council tracks the region's transportation networks and currently shows there are approximately 385 miles of bicycling facilities within the City and surrounding communities.

## EDUCATION

In addition to public and private K-12 school systems, the Grand Rapids MSA is home to 16 four-year public and private colleges and universities including downtown satellite campuses for Western Michigan University, Michigan State University, Central Michigan University, Ferris State University, Davenport University, and the Thomas M. Cooley Law School. Grand Valley State University, located west of the City, opened a downtown campus in 1988 on the Grand River downtown and continues to expand. In addition to the four-year universities, the City is also home to the Grand Rapids Community College, a two-year general and technical educational institution which is operated with a countywide property tax millage.

The Van Andel Institute ("VAI"), an eight-story 400,000 square foot independent biomedical research and education facility, is located in downtown Grand Rapids next to Spectrum Health-Butterworth Hospital and Helen DeVos Children's Hospital. Established by Jay and Betty Van Andel in 1996, VAI has grown into a premiere research and educational institution that supports the work of more than 400 scientists, educators, and staff. Michigan State University's (MSU) College of Human Medicine, which relocated from East Lansing, Michigan to the City, is adjacent to VAI and the hospitals as is MSU's Research Center which opened in September 2017.

## CULTURE

The City has several performing arts theaters; professional opera, symphony, and ballet companies; three art museums; and a zoo. Just outside the City, the Frederik Meijer Gardens and Sculpture Park was ranked by *The Art Newspaper* as one of the top 100 most-visited art museums worldwide in 2012.

On the Grand River downtown is the Grand Rapids Public Museum. Owned by the City but operated by a non-profit organization, the Museum showcases Grand Rapids' natural and cultural history, a 50-foot diameter planetarium, and a working antique carousel. In August 2015, a Grand Rapids Public Schools elementary magnet school began operating within the Museum. In August 2018, the Museum High School opened at the original Public Museum building at 54 Jefferson Avenue, S.E.

A highlight of downtown Grand Rapids is the Gerald R. Ford Presidential Museum which documents the presidency of President Ford, who grew up and represented the region in Congress for many years. President Ford died in 2006. After memorial services in California and Washington D.C., he was interred in Grand Rapids on the museum grounds. His influential wife, Elizabeth (Betty) Bloomer Ford, was interred next to her husband after she passed away in 2011.

Due to the COVID-19 pandemic, the Annual Festival of the Arts, will be celebrating twice in 2021, in the traditional first weekend in June and also in September, featuring Michigan artists spread throughout downtown and instrumentalist performing in social zones. "Festival," typically features three days of performing arts on six stages, plus film presentations, fine art exhibitions, food sales, and interactive activities for children and adults. Because most public events scheduled after mid-March 2020 were canceled due to COVID-19, many citizens were ready to get out for events like "The Bridge GR" and "World of Winter" which were designed to be socially distanced.

Beginning in 2009, the people of Grand Rapids proved they are open to new ideas when the first ArtPrize® competition brought two hundred thousand people to downtown Grand Rapids. These popular annual events are part arts festival and part evolving social experiment. For 18 days, art is exhibited throughout the city in public parks and museums, in galleries and vacant storefronts, in bars and on bridges. ArtPrize awards go directly to the artists, through grants to support their ambitious work and through prizes which the public decides through the ArtPrize mobile app.

## **ENTERTAINMENT**

The 12,000 seat, multi-purpose Van Andel Arena in downtown Grand Rapids opened in 1996. The Arena annually draws thousands of local and regional visitors to its concert, sporting, and community events. The Arena is home to a minor league hockey team, the Griffins. Construction of the \$211 million DeVos Place downtown convention center was completed in 2005. The facility has a 40,000 square foot ballroom, 26 meeting rooms, a 685-space underground parking facility, and a 162,000 square foot exhibition hall. DeVos Place also includes a 2,400-seat performing arts theater which is home to the Grand Rapids Symphony, the Grand Rapids Ballet, Opera Grand Rapids and Broadway Grand Rapids.

## **RECREATION AND SPORTS**

Grand Rapids has more than 1,800 acres of parkland at 74 locations throughout the City. On November 5, 2013, the voters of Grand Rapids approved a seven-year dedicated property tax millage for park rehabilitation and repairs, park improvements, and swimming pool operations. On November 5, 2019, the voters of Grand Rapids approved a permanent dedicated property tax millage for park improvements, park operations, maintenance, swimming pool operations and expanded recreational programming. The goal of the dedicated property tax is to maintain 70% of City parks within a showpiece facility (Level A) or comprehensive stewardship (Level B) classification as opposed to managed care (Level C) or reactive management/crisis response (Level D).

The Grand Rapids region has year-round sports and recreation activities including downhill and cross-country skiing, ice skating, hunting/fishing, hiking, camping, boating, and golfing. Within City limits, salmon and other game fish can be caught in the Grand River. The public can watch migrating fish use the downtown fish ladder to work their way around the Sixth Street dam.

The West Michigan Whitecaps, a minor league baseball team created in 1994, plays at LMCU Ballpark which is ten minutes north of downtown Grand Rapids. The ballpark also hosts several outdoor events including community garage sales, the Winter Brew Festival, and concerts.

Since 2010, the signature event of the West Michigan Sports Commission (WMSC) has been the Meijer State Games of Michigan, which is a multi-sport, Olympic-style event. The annual Summer Games events began in 2010 and in 2014 the WMSC inaugurated the Winter Games. The USA Masters Games and the 2020 Summer Games events were affected by COVID-19 concerns, in response, Virtual Games will be held in 2021. The philosophy of the games is everyone participates regardless of age or ability; everyone is welcome; and everyone

plays. The Meijer State Games of Michigan is a grassroots organization which relies on thousands of local volunteers and the support of corporate partners.

## Top Ten Most Common Budget Questions at a Glance – FY2022

1. What's the City's income tax rate? ..... Pages 125, 404
  - a. 1.5% for residents and 0.75% for non-residents
  - b. Includes 0.2% and 0.1% 15-year supplemental income tax for Vital Streets Investment
  
2. How is the City's income tax allocated? ..... Page 404
  - a. General Operating Fund: 82.984%
  - b. Capital Reserve Fund ("Capital Set-Aside"): 3.683%
  - c. Vital Streets Fund: 11.200%
  - d. Sidewalk Repair Fund: 2.133%
  
3. What is the current property tax revenue allocation for every dollar collected?..... Pages 127-130
  - a. General Fund: \$0.29
  - b. Capital Improvement Fund: \$0.14
  - c. Library Fund: \$0.26
  - d. Refuse Fund: \$0.18
  - e. Parks Fund: \$0.13
  
4. What is the City's main revenue sources? ..... Pages 122-138
  - a. Charges for Services: \$173,960,240 (39%)
  - b. City Income Taxes: \$87,906,342 (19%)
  - c. City Property Taxes: \$47,068,633 (10%)
  - d. State Revenues and Grants: \$49,757,026 (11%)
  - e. Investment Earnings: \$3,148,991 (1%)
  - f. Other Revenue Sources: \$89,227,174 (20%)
  
5. What is the City's total appropriations? ..... Page 144
  - a. Citywide: \$545,973,424
  - b. General Operating Fund: \$155,955,117

- 6. How is the General Operating Fund expenditure budget allocated?.....Page 157
  - a. Personal Services: \$104,913,442 (67%)
  - b. Supplies: \$1,883,129 (1%)
  - c. Other Services & Charges: \$29,676,438 (19%)
  - d. American Rescue Plan (ARPA) Investments: \$7,250,000 (5%)
  - e. Capital: \$1,025,559 (1%)
  - f. Other Financing: \$11,206,549 (7%)
  
- 7. How much does the City have in financial reserves? ..... Pages 108, 156, 157
  - a. Unassigned Fund Balance in the General Operating Fund at 6-30-2020: \$37,037,796
    - i. 25.6% of Total Expenditures (Policy: 15%)
  - b. Committed Fund Balance in the Budget Stabilization Fund at 6-30-2020: \$14,298,835
    - i. 9.9% of Total General Operating Fund Expenditures (Policy: 10%)
  - c. Annual Contingent Account set-aside per policy: \$1,500,000
  
- 8. What is the total number of positions included in the FY2022 budget and how many were added compared to the prior year?.....Pages 491, 527
  - a. Total number of positions included in the FY2022 Fiscal Plan: 1,642
  - b. Total number of positions added compared to FY2021 (amended): 0
  
- 9. What is the funding status of the City’s Other Post-Employment Benefits (OPEB) obligations (Retiree Healthcare)? ..... Pages 104-105
  - a. From FY2005 to FY2020, the Actuarial Accrued Liability (AAL) has decreased to just over \$106 million. The effort to pre-fund the benefit has resulted in current plan assets of approximately \$73 million, leaving an unfunded liability of \$33 million, which is \$183 million less than the original measurement in FY2005.
  - b. As of FY2020, the OPEB plans are over 69% funded.
  - c. 32% of City employees are in one of the four defined benefit plans and 68% are in the defined contribution plan.
  
- 10. What is the funding status of the City’s Pension obligations? ..... Pages 101-103
  - a. General Pension: As of June 30, 2020, the General Retirement System is 76.6% funded. As of June 30, 2020 (excluding employees eligible for Police & Fire Retirement System), 54.5% of City employees are in the DC plan and 45.5% are in the DB plan.
  - b. Police & Fire Pension: As of December 31, 2020, the Police & Fire Retirement System is 78.1% funded.

## BUDGET TIMELINE FY2022 – 2026 BUDGET PROCESS

### INTERNAL SERVICE FUNDS BUDGETS

Monday, Sep 28	Budget Office Distributes Instructions to ISF Departments
Thursday, Oct 15	<b>Training</b> in the PB Budget System takes place for ISF Departments
Thursday, Oct 29	PB is opened for ISF Department personnel who have completed training
Friday, Nov 20	ISF Budgets Due

### OPERATING DEPARTMENT BUDGETS

Wednesday, Dec 16	<b>Training</b> in the PB Budget System takes place for Operating Departments
Monday, Dec 21	Budget Office Distributes Instructions to Operating Departments
Monday, Dec 21	PB is opened for Operating Department personnel who have completed training
Friday, Jan 22	Operating Budgets Due

### CAPITAL BUDGET REQUESTS

Monday, Dec 21	Capital project instructions distributed
Monday, Jan 11	Capital project requests due
Wednesday, Jan 27	City Manager begins review of Capital project requests

### **FY2022 FEE OMNIBUS**

Monday, Dec 21	Fee instructions distributed.
Friday, Jan 22	Fee information due.
Tuesday, April 27	Set Public Hearing for consideration of FY2022 Fee Omnibus.
Tuesday, May 11	Hold Public Hearing for proposed FY2022 Fee Omnibus.
Tuesday, May 18	Resolution to Adopt FY2022 Fee Omnibus.

### **BUDGET OFFICE & CITY MANAGER REVIEW PROCESS**

Monday, Nov 23 to Tuesday, Dec 8	Budget Office Reviews ISF Submittals.
Wednesday, Dec 9	City Manager Reviews ISF Submittals.
Monday, Jan 25 to Friday, Feb 12	Budget Office Reviews Operating Department Submittals.
Monday, Feb 15 to Friday, Mar 12	City Manager Reviews Operating Department Submittals.
Monday and Tuesday March 15 & 16	City Manager Decisions
Wednesday, Mar 17 to Monday April 26	Budget Office prepares and produces FY2022Prelim Fiscal Plan
Tuesday, Apr 27	City Manager presents FY2022 Prelim Fiscal Plan to City Commission

### **CITY COMMISSION REVIEW & ADOPTION PROCESS**

Tuesday, May 4	City Commission Budget Review Workshop
Thursday, May 6	Budget Town Hall
Tuesday, May 11	Set Public Hearing for proposed FY2022 Millage and Budget.
Tuesday, May 11	City Commission Budget Review Workshop
Tuesday, May 18	Committee of the Whole Budget Discussion
Tuesday, May 18	Hold Public Hearing for proposed FY2022 Millage and Budget
Thursday, May 20	Resolution to Adopt FY2022 Millage and Budget
Thursday, July 1	2022 Fiscal Year begins.



## BUDGET PROCESS

### **INTRODUCTION**

State of Michigan Public Act 2 of 1968, as amended, known as the "Uniform Budgeting and Accounting Act", requires that governmental units adopt an annual budget. The City of Grand Rapids Fiscal Plan is designed to meet or exceed the requirements established in that Act. The following is a brief introduction describing the planning, amending, and structure of the City's budget document.

### **FUND STRUCTURE FOR BUDGETED FUNDS**

#### **WHAT ARE "BUDGETARY BASIS" AND "ACCOUNTING BASIS"?**

Budgetary basis is the method used to determine when revenues and expenditures are recognized for budgeting purposes. Accounting basis is used to determine when revenues and expenditures are recognized for financial reporting purposes. These determinations depend on the measurement focus of the individual fund – that is, the types of transactions and events that are reported in a fund's operating statement. The City's funds use either the modified accrual or the accrual measurement focus.

#### **MODIFIED ACCRUAL BASIS**

Funds that focus on current financial resources use the modified accrual basis, which recognizes increases and decreases in financial resources only to the extent that they reflect short-term inflows or outflows of cash. Amounts are recognized as revenue when earned as long as they are collectible within the period or soon enough thereafter to be used to pay liabilities of the current period. These individual funds are known collectively as "governmental fund types".

#### **ACCRUAL BASIS**

Funds that focus on total economic resources employ the accrual basis, which recognizes increases and decreases in economic resources as soon as the underlying event or transaction occurs. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. In the private sector, the accrual basis is often used by for-profit business enterprises and not-for-profit organizations.

For funds that use the modified accrual basis, the portion of year-end fund balance reserved for outstanding compensated absence liabilities (for example, unused vacation) is not considered part of budgetary reserves. Other than this one difference, the City endeavors to have the budgetary basis parallel the accounting basis.

## **STRATEGIC PLANNING AND THE BUDGET PROCESS**

### **DEVELOPMENT OF THE STRATEGIC PLAN**

The City of Grand Rapids (the City) began its first organization-wide strategic planning journey in November of 2018. Within the first five months of the strategic planning process, City Manager Mark Washington completed the following initiatives geared toward building the strategic plan and defining the City's strategic priorities:

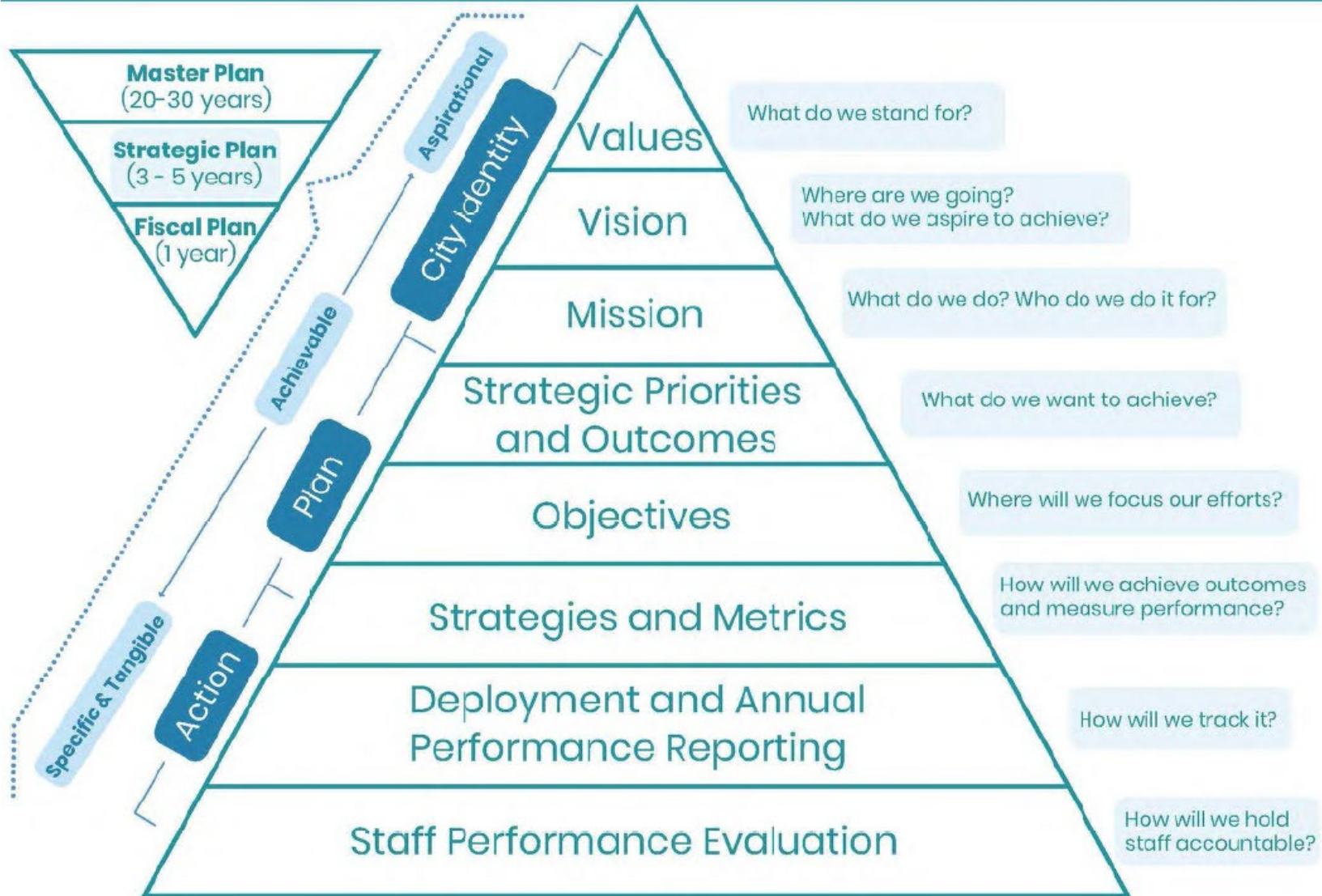
- Created an eight-person Executive Strategy Team.
- Appointed a Strategic Plan Project Manager, who managed a ten-person Project Team and an additional 27 Outcome Team members.
- Engaged over 1,000 City employees in-person in a discussion about values and the desire to use a strategic plan to focus City work.
- Hosted four strategic planning workshops with the Grand Rapids City Commission, totaling 11 hours.
- Partnered with Mayor Rosalynn Bliss on the City's first Digital Citizen Town Hall, which focused on the City's strategic planning process.

During this process, the City created a strategic plan framework to guide the creation of its plan. This framework demonstrates the following:

- How the strategic plan aligns with the long-term [Master Plan](#) and short-term fiscal plan.
- How the City's values, vision and mission shape the City's identity and create the roadmap for the strategic plan.
- How the plan's priorities, outcomes, objectives, strategies, and metrics work together to define what the City hopes to achieve, how the City plans to achieve its goals and how the City will measure progress.
- How the City will hold itself accountable to the plan through annual performance reports and staff performance evaluations.

The City's strategic plan framework is best shown in the following diagram, starting with the City's values:

# Strategic Plan Framework



The first step in building the framework for the strategic plan revolved around defining the City's values, vision, and mission.

The City's values represent what it stands for. Values are embedded throughout the entire strategic plan and guide all the City's decisions. The City defined six core values through the first strategic planning process with collaboration between City staff and elected officials.

## Values



**Accountability:** Always acting with integrity and transparency and being responsible for what we say and do.

**Collaboration:** Working together in partnership with others; teamwork.

**Customer Service:** Professionally serving those who live in, work in, or visit the City. Providing respectful, excellent, high quality service and assistance before, during, and after a person's interactions with the City.

**Equity:** Leveraging City influence to intentionally remove and prevent barriers created by systematic and institutional injustice.

**Innovation:** Challenging how things have been done before. Fulfilling community needs by offering new ways to serve City customers and enhance operations. Being nimble, self-aware, and open to feedback.

**Sustainability:** The ability to be maintained; making decisions with an understanding of how those decisions will impact the environment, people and communities, and finances, both today and in the future.

## Vision

The City's vision is that the City of Grand Rapids will be nationally recognized as an equitable, welcoming, innovative, and collaborative city with a robust economy, safe and healthy community, and the opportunity for a high quality of life for all.

## Mission

The City of Grand Rapids' mission is to elevate quality of life through excellent City services.

### STRATEGIC PRIORITIES

The City currently has six strategic priorities as developed through the first strategic plan which act as a guide for all decision making:



#### **Governmental Excellence**

A fiscally resilient government powered by high performing and knowledgeable staff equipped with the appropriate tools and resources to offer excellent, equitable and innovative public service.



#### **Economic Prosperity and Affordability**

Residents, employees and businesses have pathways to financial growth and security.



#### **Engaged and Connected Community**

Residents and stakeholders have awareness of and voice in decisions that affect them, and receive culturally-responsive and proactive communication.



#### **Health and Environment**

The health of all people and the environment are advocated for, protected and enhanced.



#### **Mobility**

Innovative, efficient and equitable mobility solutions are safe, affordable and convenient to the community.



#### **Safe Community**

All people feel safe and are safe at all times throughout our community.

The City's strategic plan is a three-to-five-year document, but it is subject to an annual review process and a more thorough review and update every three to five years like the development of the first strategic plan. Annually, the City engages in the following strategic planning process.

## City of Grand Rapids Strategic Planning Process



- **Step 1 - Establish strategic priorities and outcomes:** Strategic priorities represent that which is most important to the City’s residents. Plan outcomes are what the City hopes to accomplish within each of the strategic priorities. This step sets the framework and goals for the organization.
- **Step 2 - Establish objectives:** Objectives identify where the City will focus its efforts to move forward on its strategic priorities.
- **Step 3 - Create strategies and metrics:** Strategies identify how the City plans to achieve its objectives and desired outcomes. The City then establishes measurable data points known as metrics or key performance indicators (KPI’s), to track plan progress.
- **Step 4 – Implement plan; measure and report progress:** After steps one through three have been defined, the strategic plan is implemented, and progress is measured through metrics and reported to City leadership.
- **Step 5 – Evaluate progress and accountability to plan:** Periodic performance updates are provided to the City Commission for evaluation and feedback, ensuring accountability.

## OBJECTIVES, STRATEGIES AND METRICS

The City's strategic plan has several layers, which include the goals of the plan and how to achieve those goals. As an example, the first strategic plan the City created included 6 strategic priorities (goals), 29 objectives (areas of focus) and 154 strategies (action plan) assigned to the various objectives. Metrics (KPI's) are assigned to the various objectives and strategies which are designed to measure progress toward achieving the City's goals. The City has developed a key metric dashboard which the public can access to view the City's performance in relation to the Strategic Plan. This dashboard can be viewed at the following link: [Key Metric Dashboard](#)

To see how the layers of the strategic plan are presented; under the strategic priority, Mobility, there are 4 objectives and 18 strategies, along with several associated metrics. The fourth objective with its corresponding strategies and metrics is shown below:



### Objective 4:

**Operate and maintain the City's transportation network and work with partners to connect to the regional transportation network.**

### Strategies

1. Coordinate transportation investments with regional partners
2. Develop, operate and maintain transportation infrastructure (e.g. signals, sidewalks, roads/streets and bridges)
3. Perform critical needs assessment of freight and goods infrastructure
4. Complete the Equitable Economic Development and Mobility Strategic Plan

### Draft Metrics

- % of roads in state of good repair (70% or better with 5+ PASER rating)  
2018: 61% Goal: 70%
- % of signals meeting state of good repair (signals less than 10 years old)  
2018: 20% Goal: 50%
- \$ invested annually in signals, sidewalks, roads/streets and bridges  
FY2019: \$26.6M Goal: Average \$32.4M for FY2020-FY2024
- % of 18+ year olds aware of new mobility travel options  
2018: Survey not previously completed Goal: To be created

To view the City's Strategic Plan in its entirety, please visit the following link: [Strategic Plan](#). The strategic plan is available in both English and Spanish.

### **STRATEGIC PLAN CONNECTION TO THE FISCAL PLAN**

The City's strategic plan provides a roadmap for development of the fiscal plan. The City Manager releases his proposed budget via the Preliminary Fiscal Plan annually each April. The **Manager's [Transmittal] Letter** highlights select investments by strategic plan priority for the upcoming fiscal year, which runs from July 1<sup>st</sup> to June 30<sup>th</sup>. Given the strategic plan's longer time horizon, all objectives and strategies may not receive financial investment each fiscal year.

### **RESOURCE ALLOCATION THROUGH THE BUDGET PROCESS**

The annual budget is developed within the context of a five-year plan. With the Strategic Plan guiding all decisions, the budget process begins with the City Manager and his Executive Team reviewing and gaining consensus relative to forecasted income tax, property tax, property tax administration fees, State-shared revenues, (i.e. sales tax) and other revenue forecasts prepared by fiscal staff for the upcoming five fiscal years. The next steps are as follows:

- The Budget Office prepares comprehensive personnel cost forecasts for all regular full-time employees
- Departments are given instruction packages, including schedules of charges, along with various electronic submission forms
- Departments are required to prepare five-year funding plans in coordination with applicable committees and public involvement.
- Five-year budget requests are entered into the City's budget system at the department level.
- Departments are provided instructions regarding the connection of the budget requests to the Strategic Plan as well as the advancement of racial equity initiatives
- Departmental appropriation requests are first reviewed by the Budget Office for mathematical accuracy and compliance with policy and instructions
- The City Manager and his Executive Team hold a series of meetings to review the requests, adjusting them as the Manager determines is necessary
- Requests for major capital project funding follow a separate but concurrent process outlined in-depth in the next section titled "Budget Process – Capital Program"

Based on the financial data summarized in the budgeting system, the City Manager's Preliminary Fiscal Plan is assembled and submitted for review to the City Commission. In the weeks that follow, the City Commission will hold discussions and gather information regarding the various departmental requests. After a public hearing at which the public is invited to comment on the proposed budget, the final version of the operating



and capital budgets are submitted to the City Commission for consideration and adoption. Both the operating and capital budgets are appropriated for the upcoming fiscal year only, within the context of their respective five-year plans.

Data entered into the budgeting system by the departments and adjusted by the Budget Office, as approved by City Commission, will be interfaced with the City's accounting system (after the budget is adopted), and become the current budget on July 1st.

Although appropriation authority for most encumbrances is lapsed at the end of the fiscal year, amounts for non-operating items over \$25,000 are allowed to carry forward. Requests for re-appropriation of certain other items are considered under special circumstances, but are not generally allowed for operating-type appropriations such as supplies, postage, travel, etc.

Appropriations for grants and capital projects remain in effect until the grant funded activities and capital projects are completed or abandoned.

### **PUBLIC INVOLVEMENT IN THE BUDGET PROCESS**

The public is provided many opportunities to help the City formulate the annual budget. From December through April, City departments, committees, commissions, boards and authorities meet to compile research, analyze data and discuss the budget priorities for their five-year budget plan. The public is invited to provide feedback, concerns, and ideas at scheduled meetings for the departments and committees. Public feedback is compiled and research is completed by departments, committees, etc., in order to prepare a five-year budget request. The budget request is then submitted to the Budget Office as part of the budget process. To review a listing of available Committees & Citizen Boards, including their schedules, agendas, descriptions, current vacancies, and the application process, please see the following link: [GR Boards and Commissions](#).

The City's budget calendar is published annually, noting the opportunities for public involvement. These opportunities are communicated through news releases and various platforms. A link to the Preliminary Fiscal Plan as well as all budget presentations are recorded and published on the City's website. Digital platforms such as YouTube & Facebook are utilized to reach as many citizens as possible through multiple platforms during the budget presentation process.

- News release: [City Lays Out Public Budget Adoption Process](#)
- Budget Library: [FY2022 Preliminary Budget Library](#)
- YouTube: [Grand Rapids YouTube Home Page](#)
- Facebook: [The City of Grand Rapids - Home | Facebook](#)
- LinkedIn: [City of Grand Rapids | LinkedIn](#)
- Twitter: [City of Grand Rapids \(@CityGrandRapids\) / Twitter](#)

- Instagram: [City of Grand Rapids \(@citygrandrapids\) / Instagram](#)
- All Commission meetings are broadcast live on Comcast Government Access Channel 26

The City also created a “Budget 101” YouTube video to help residents understand the City budget and the budget process:

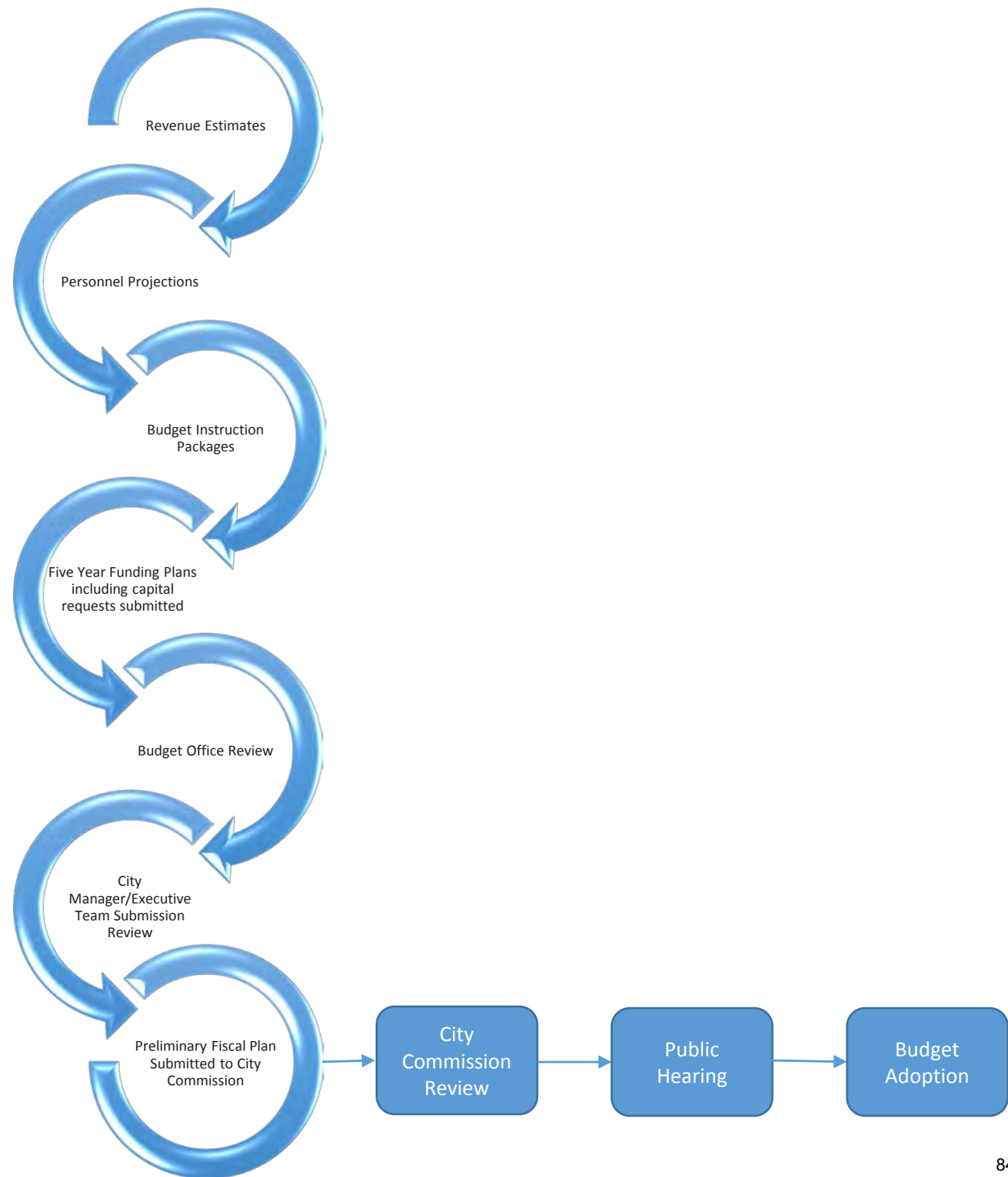
[GR City Gov't 101: Budget - YouTube](#)



During the creation of the FY2022 budget, the City developed a participatory budget process to take place during fiscal year 2022. This process was developed to obtain public feedback on a \$2.0 million allocation of American Rescue Plan Act (ARPA) funds. More information on this process can be found at the following link: [City outlines participatory budgeting process for ARPA funds](#)

## **BUDGET AMENDMENTS AND CONTROLS**

The budget ordinance, once approved, may be amended with City Commission approval. Such requests are first submitted to the Budget Office. If the request meets criteria, the Budget Office submits an ordinance amendment to the Chief Financial Officer for review. With the Chief Financial Officer's and the City Manager's approval, the request is submitted to City Commission for consideration and approval. Minor budget changes that do not affect the annual budget ordinance, such as transfers within a fund/department, or de-obligations of previous appropriations, are handled less formally within pre-established guidelines. The Budget Office posts all changes, once approved, to the accounting system. The City has instituted budget controls within its accounting system to alert system users if a Fund or a Department is going to exceed its budget with a transaction. There are also budget controls instituted at the Program Level, which alerts system users if a grant or a capital project (Program) is going to exceed its budget with a transaction. If a budget control system alert is generated, an accounting or budget adjustment may be necessary. The determination is made upon review by the Budget Office and the Office of the City Comptroller.

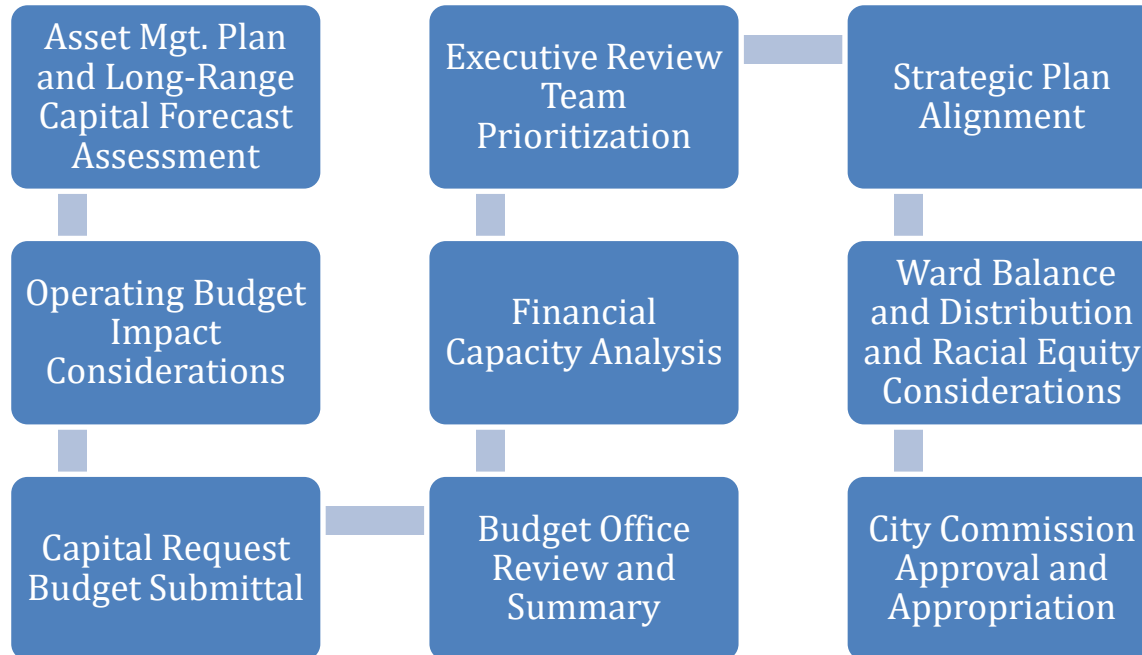


## BUDGET PROCESS - CAPITAL PROGRAM

FY2022-26 Capital Budget Book at link below:

<https://www.grandrapidsmi.gov/Government/Departments/Budget-Office>

### City of Grand Rapids Capital Budgeting Process



Requests for major capital project funding follows a separate but concurrent process to the operating budget process. Each year, the capital budgeting process begins new. Prior budget forecast years are not rolled forward into the new budget cycle. Departments are not strictly held to prior year capital forecasts, but the projections are intended to aid in planning and assessing financial capacity. The intent is for the capital forecast to provide sufficient lead-time for the City to prepare for significant capital investments on the horizon. Capital planning for the Capital Reserve Fund and the Street Funds are completed after the operating appropriation requests are submitted. Five-year capital requests are submitted to the Budget Office for review and summation after departmental assessment of asset management plans and long-range capital forecasts (in some cases 20-30-year or longer horizon). All capital budget requests must indicate the amount and type of funding for each project. Estimated revenue must equal the requested appropriation for all budgeted capital projects. Departments are required to provide detailed information regarding the proposed project including:

- Total project cost including five-year forecast and appropriations to date (if any)
- Project start and end dates
- Description, scope and historical information
- Location – including ward and neighborhood of focus (based upon Census tracts)
- Purpose and need (including potential consequences of not funding)
- Potential alternatives to the proposed project (if any)
- Proposed funding source(s)
- Operating budget impacts
- Strategic plan priority and objective to which the request aligns and supports
- How the project will intentionally invest to create equitable opportunities (if applicable)

The City Manager and his Executive Team review and prioritize the proposed projects according to Strategic Plan priority and with the goal of maximizing equity and citywide balance and distribution. Projects are also evaluated in terms of financial capacity (including O&M impact) with some receiving multi-year allocations and/or utilizing a variety of funding sources.

The City generally defines a “capital expenditure” as the cost of an asset that is used in operations with a price in excess of \$10,000 and a lifespan greater than one year. Capital assets include both tangible assets such as land, buildings, vehicles and equipment as well as intangible assets such as easements and software. The cost to acquire, construct or improve a capital asset is not recognized immediately as expense when incurred, but instead is deferred (capitalized) and allocated over the estimated useful life of the capital asset in the form of depreciation expense (tangible capital assets) or amortization expense (intangible capital assets).

Many of the City’s capital projects are assigned a unique program number and tracked separately in the budget and financial systems. However, certain capital projects are not assigned program numbers for administrative and other reasons. The tracking of these capital projects is managed outside of the City’s ERP system by the responsible department and only budgeted totals are reflected in the Fiscal Plan. Examples of capital projects not assigned program numbers include Fleet and Facilities, Parks Millage, Information Technology, and the Public Library.

Most capital funds are “all-years” funds which provides multi-year appropriation authority such that unspent budget does not lapse at fiscal year-end but continues to be rolled forward into succeeding fiscal years until project completion or close-out. The capital funds that are “annual” (i.e., not “all-years”) funds include: Facilities Management – Capital, Information Technology – Capital, Motor Equipment – Capital, Parks Millage and Public Library – Grants/Capital. These departments must submit a reappropriation or carryforward request annually for projects that are not completed by fiscal year-end.

Cash funding is generally preferred for one-time or shorter-lived projects when capacity exists, thereby avoiding interest expense and other financing charges. Longer-lived projects requiring more substantial investment may be debt financed when capacity is limited and inter-generational equity is desirable (i.e., large water and sewer infrastructure projects). Intergenerational equity is the concept of fairness between generations. In terms of capital investment, debt financing allows the cost to be spread over 20 or 30 years in the case of revenue bonds, thereby better matching cost to those utilizing and benefiting from the capital investment. Except for the Enterprise Funds (i.e., Water and Sewer), bond financed capital is not appropriated in the adopted budget. However, the estimated debt service is shown as a reserve of fund balance. Water and Sewer bond-funded projects are appropriated in the adopted budget as periodic issuance is customary (i.e., a new bond series is issued as a prior one is closed-out such that projects continue uninterrupted) and the revenue stream is highly predictable – adjusted annually based upon a comprehensive rate study. Once the bonds are authorized and issued, a budget amendment appropriating the proceeds is brought to the City Commission for approval. Bond covenants, including debt ratios are closely monitored and the City complies with all Continuing Disclosure requirements.

## GENERAL FUND CAPITAL

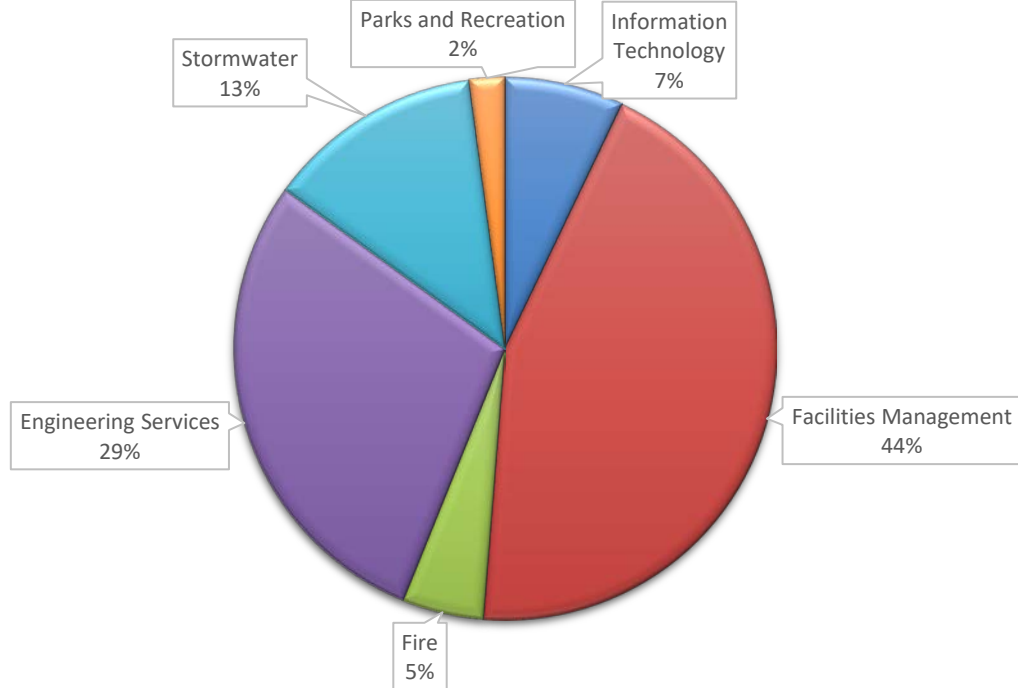
General Fund departments utilize the Capital Improvement Fund for the acquisition and construction of Capital Projects to be used in general Governmental-type operations. The Capital Improvement Fund receives transfers from the Capital Reserve Fund which accumulates resources and pays debt service on obligations issued for general Governmental-type capital. Most annual funding requests are typically received from the following departments: Stormwater, Facilities, Fire, Police, Street Lighting, and Engineering. The Capital Reserve Fund's major revenue sources include:

- Income tax revenue (current capital set-aside is 4.25% with the five-year forecast reflecting an annual 0.25% increase until the 5.00% target is reached)
- Property tax revenue
- State statutory revenue sharing - 50% City, Village and Township Revenue Sharing (CVTRS)
- Revenue Bond Proceeds
- Grants and private sources

In addition to the Capital Improvement Fund, the City also maintains Capital Improvement Bond Funds segregated by Series. The bond proceeds in these funds are committed to the capital projects for which the bonds were issued. Currently, the City has Capital Improvement Bond funds for cemetery projects and Energy, Lighting and Communications (Street Lighting) capital projects. The debt service on these bonds is paid from the Capital Reserve Fund.



## FY2022 Adopted Capital Improvement Fund



Capital Improvement Fund						Total FY2022-26
Department	Adopted FY2022	Forecast FY2023	Forecast FY2024	Forecast FY2025	Forecast FY2026	
Stormwater	1,056,000	1,056,000	1,060,000	356,000	511,000	4,039,000
Facilities Management	3,616,180	4,924,970	6,383,265	7,194,836	3,156,351	25,275,602
Fire Equipment	400,000	825,000	825,000	425,000	425,000	2,900,000
Fire Stations	-	-	-	-	500,000	500,000
Parks & Recreation	174,000	-	-	-	-	174,000
Police Department	-	250,000	300,000	-	-	550,000
Street Lighting	-	-	-	100,000	663,412	763,412
Engineering - Grand River	985,000	1,975,000	1,115,000	1,640,000	2,315,000	8,030,000
Engineering - Other	1,375,000	1,550,000	1,325,000	1,000,000	1,000,000	6,250,000
Info Tech Cable Grant Projects	579,777	571,208	562,766	554,448	546,253	2,814,452
	<b>8,185,957</b>	<b>11,152,178</b>	<b>11,571,031</b>	<b>11,270,284</b>	<b>9,117,016</b>	<b>51,296,466</b>

## **ENTERPRISE FUNDS CAPITAL**

The Water, Environmental Services (Sewer), and Parking departments represent the majority of the City's Enterprise Fund capital investment. These are "all-years" funds and account for capital additions and improvements. The revenues and expenditures in any given timeframe will be based on the scope and volume of the construction projects taking place. Revenues are 100% restricted for paying expenditures associated with approved capital projects. Expenditures associated with these projects are paid as they are incurred. Projects in the Parking System Capital Fund and the Water and Sewer Replacement and Improvement Funds are cash funded from accumulated earnings in the operating fund (or "system cash"). Projects in the Water and Sewer Bond Funds are financed with revenue bond proceeds. Bonds are considered when water and sewer capital project needs are greater than the available fund cash flow. Each bond issue must be fully expended within a three-year period and projects assigned must comply with bond rules to be eligible for reimbursement. A complete listing of approved Enterprise Fund projects can be found by following the link in the first page of this section. The Enterprise Fund's major revenue sources for capital investment include:

- Accumulated earnings in the operating fund (or "system cash")

- Revenue bond proceeds

- State revolving fund loans such as the Drinking Water State Revolving Fund (DWSRF) and the Clean Water State Revolving Fund (CWSRF)

- Federal and/or State Grants

- Contributions from other state and local agencies such as the Michigan Department of Transportation (MDOT) or other municipalities

## **STREETS CAPITAL**

This fund is used to account for Streets Capital Projects in the Capital Projects Fund group. Historically, resources have been provided by the Major and Local Streets Funds (Gas & Weight Tax), contributions from the General Operating Fund, and grants. Projects are made up of traffic safety and streets resurfacing and reconstruction projects. Currently, this fund is primarily dormant. In the FY2022 Fiscal Plan, one project was approved spanning two years with funding from the Major Streets Fund.

## VITAL STREETS CAPITAL

The Vital Streets Capital Project Fund receives monies from the Vital Streets Operating Fund to be spent on preventative maintenance, rehabilitation, and reconstruction projects. This capital fund is required to provide multi-year appropriation authority for projects that span more than one fiscal year. The Vital Streets Program also has units in the Major and Local Streets Funds where it receives an allocation of Gas & Weight Tax revenue. This allocation consists of a flat Maintenance of Effort (MOE) amount plus the first \$6 million of projected state increased funding generated by the State's 2015 road funding package of laws. Amounts above the \$6 million base are split between Vital Streets (25%) and Streets Operating (75%). The Sidewalk Repair Fund is also an important part of the Vital Streets Program and receives a direct allocation of up to 16% of the additional income tax revenue for systematic sidewalk investments including repair, improvement, and reconstruction. As a result, property owners are not responsible for inspection costs and needed repairs. Vital Streets projects in the Major and Local Streets funds as well as the Sidewalk Repair Fund are managed outside of the City's ERP system and only budgeted totals are reflected in the Fiscal Plan. A listing of approved Vital Streets Capital Project Fund projects can be found on by following the link in the first page of this section. The Vital Streets Capital program major revenue sources include:

- Income tax revenue (0.2% for fifteen years)
- Act 51 gas and weight tax revenue (Major and Local Streets Fund)
- Federal and/or State Grants
- General Fund Maintenance of Effort (MOE)
- Contributions from other state and local agencies such as the Michigan Department of Transportation (MDOT), or other municipalities

## **PARKS CAPITAL**

In 2019, the voters of Grand Rapids approved a permanent dedicated property tax millage for parks, pools, and playgrounds that will start providing funding at the end of the seven-year millage, beginning in FY2022. The City Commission also adopted a series of Parks Investment Guidelines in 2020. These capital projects are managed outside of the City's ERP system and only budgeted totals are reflected in the Fiscal Plan. Parks capital project information is available by following the link in the first page of this section. The Parks Millage Fund's major revenue sources include:

- Permanent property tax millage of 1.25 mills
- Contributions from other state and local agencies such as the Michigan Department of Natural Resources (DNR)
- Other leveraged funding such as private investment (annual external funding is a required metric)

## **INTERNAL SERVICES CAPITAL**

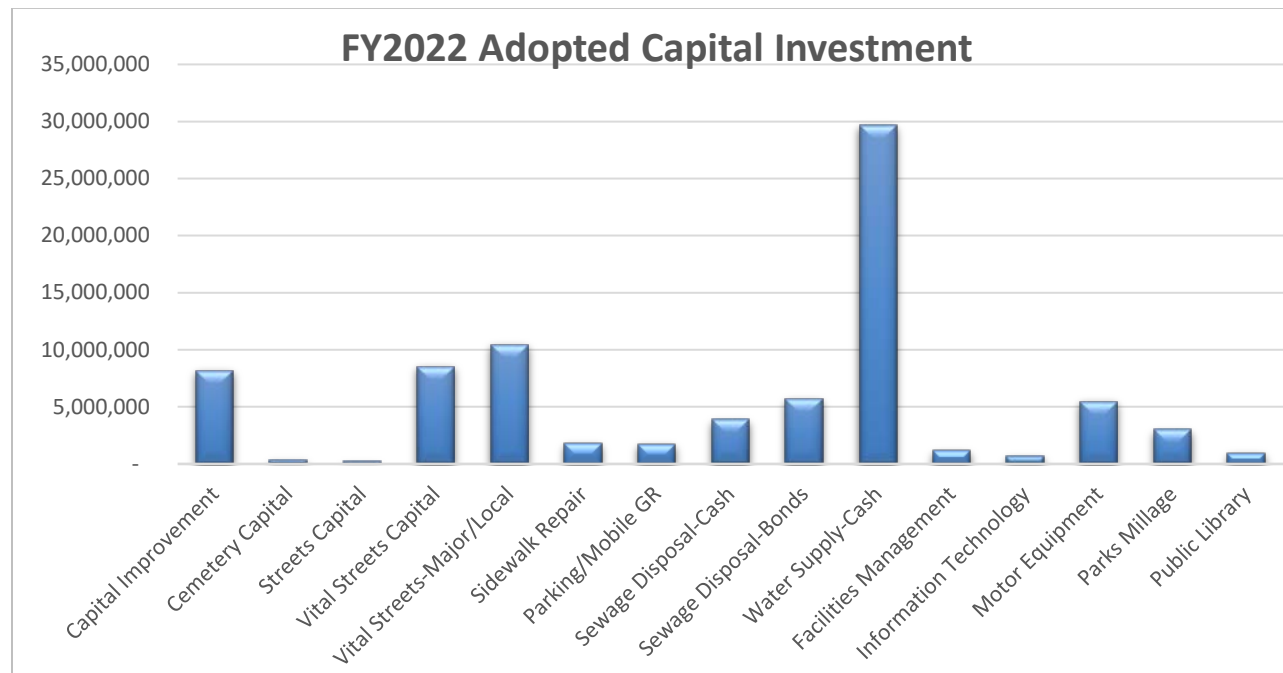
The Facilities, Motor Equipment and Information Technology departments represent the majority of the City's Internal Service Fund capital investment. These are "annual" (as opposed to "all-years") funds and account for capital additions and improvements. The revenues and expenditures in any given timeframe will be based on the capital needs of the operating (i.e., recipient) departments. Revenues are 100% restricted for paying expenditures associated with approved capital investments. Expenditures associated with these projects are paid as they are incurred. Capital investments made from these Funds are mostly cash funded from internal service charge revenue received from departments to which service and capital is provided. Both the Facilities and Information Technology departments receive funding from the Capital Improvement Fund in addition to the resources in their department's separate capital funds. A listing of approved Facilities projects can be found by following the link in the first page of this section. The Internal Service Fund's major revenue sources include:

- Internal Service Fund charges
- Federal and/or State Grants (i.e., cable TV grants)
- Contributions from other state and local units such as Kent County (i.e., City/County building)

## PUBLIC LIBRARY CAPITAL

The purpose of the Public Library Capital fund is to establish a reserve for long term asset maintenance and capital improvements with transfers from the library operating fund. Prior to fiscal year 2019, this fund had a dedicated voter approved capital millage which was used to repay bonds issued to fund a portion of the capital improvements to library facilities. Bond principal and interest payments are made as they come due from this fund as well as capital expenditures funded by cash reserves. These capital projects are managed outside of the City's ERP system and only budgeted totals are reflected in the Fiscal Plan. The Public Library Capital Fund's major revenue sources include:

- Property tax millage of 2.31 mills
- Charges for services
- Federal and/or State Grants
- Other leveraged funding such as private investment (annual external funding is a required metric)



Citywide Capital by Fund						
	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Fund Description	Adopted	Forecast	Forecast	Forecast	Forecast	FY2022-26
Capital Improvement Fund	8,185,957	11,152,178	11,571,031	11,270,284	9,117,016	51,296,466
Cemetery Capital	325,000	325,000	325,000	325,000	325,000	1,625,000
Facilities Management - Capital	1,160,109	1,667,404	1,719,335	2,030,091	1,969,514	8,546,453
Motor Equipment - Capital	5,515,583	5,894,945	7,033,895	8,087,415	7,371,443	33,903,281
Information Technology - Capital	664,479	785,373	408,791	203,095	895,000	2,956,738
Auto Parking System - Capital	1,750,000	2,150,000	2,400,000	1,400,000	2,400,000	10,100,000
Sewage Disposal System - Cash Projects	3,885,000	10,855,000	12,720,000	16,315,000	15,621,000	59,396,000
Sewage Disposal System - Bond Projects	5,740,000	185,000	-	-	-	5,925,000
Water Supply System - Cash Projects	14,004,000	10,331,000	9,925,000	10,970,500	7,325,000	52,555,500
Water Supply System - MI DWSRF	15,691,000	10,499,000	1,551,000	-	-	27,741,000
Water Supply System - Bond Projects	-	21,800,000	14,924,000	6,240,000	16,737,500	59,701,500
Streets-Capital Projects	200,000	192,785	-	-	-	392,785
Vital Streets Capital Projects	8,570,277	9,147,831	9,509,925	10,726,260	11,087,472	49,041,765
Vital Streets Capital - Major/Local Streets	10,461,056	10,485,649	10,510,488	10,535,574	10,560,912	52,553,679
Sidewalk Repair Fund	1,810,000	1,575,000	1,560,000	1,615,000	1,675,000	8,235,000
Parks Millage Capital	3,000,000	3,500,000	3,500,000	3,500,000	3,500,000	17,000,000
Public Library - Capital	935,000	1,094,391	105,642	314,950	139,154	2,589,137
<b>- Grand Total</b>	<b>81,897,461</b>	<b>101,640,556</b>	<b>87,764,107</b>	<b>83,533,169</b>	<b>88,724,011</b>	<b>443,559,304</b>

## ASSET MANAGEMENT PLANS

The following departments maintain major infrastructure that is 100% included in a formal asset management plan (AMP):

- Traffic Safety (Includes Signals System)
- Parks (millage evaluation process and asset assessment review)
- Cemeteries, Golf Course, and Forestry (Sustainability Plan)
- Public Library
- Energy, Lighting and Communications (Street Lighting)
- Water, Environmental Services, Stormwater, and Parking
- Streets (Includes Bridges) and Sidewalks
- Facilities and Fleet Management

These departments update their AMP's annually often as part of the budget development process. A required metric is the percentage of asset classes that have a condition assessment score/index compliant with industry accepted best practices.

Additionally, the Water and Environmental Services Department update their Comprehensive Master Plans (CMP) every five years. The Water System is required by the Michigan Department of Environment, Great Lakes and Energy (EGLE) to develop and maintain an asset management plan (AMP). The asset management rule in Michigan's Safe Drinking Water Act aims to ensure that water systems are considering all costs as they plan for the future.

The Facilities AMP includes a 5, 10, and 25 year planned replacement program and adheres to industry best practices to provide well maintained and energy efficient facilities. The Fleet AMP includes a replacement guideline along with a 5 and 15 year planned replacement forecast – both of which adhere to industry standards accepted by the National Association of Fleet Administration (NAFA) and the American Public Works Association (APWA). Facilities and Fleet Management includes the City's Fire Stations as well as the recent addition of the Fire Department's Apparatus Reset Plan.

A summary description of each department's AMP is maintained by the Fiscal Services Department. Detailed AMP's can be found on the City's website <https://www.grandrapidsmi.gov/Home>.

### **OPERATIONS & MAINTENANCE (O&M) IMPACT**

O&M impact is provided for individual projects in the FY2022-26 Capital Budget Book (see link in the first page of this section). FY2022 examples include:

- Division Street Fire Station – new construction estimated at approximately \$10 million. The five-year capital plan includes a \$500,000 estimate for design, analysis, and site preparation services. A new fire station would significantly reduce current and future repair and maintenance costs as the existing station was constructed in 1926. The architect's opinion states that the building is at the end of its useful life and is of an age and construction type that does not lend itself to a remodel for Fire Department use. Further, the remodel option (were it feasible), would necessitate approximately \$1 million dollars in carrying cost to support temporary housing, logistics, and operations of a fire crew during construction.
- Street Lighting – the City plans to bond-fund improvements to the City's Street Lighting infrastructure. The City Commission approved the adoption of LED lights for all neighborhood street lighting citing economic, safety and environmental benefits. The City currently has a total of approximately 18,000 streetlights and 2,000 have already been converted to LEDs through maintenance and various street and piloting projects. When the remaining 16,000 lights are replaced, the City expects an estimated annual energy savings of approximately \$350,000.
- Lyon Square – the City plans to bond-fund improvements to Lyon Square with an estimated cost of \$6.4 million. This project is a partnership between the Downtown Development Authority (DDA), private partners and the City. Upon completion, this project will have no impact on O&M as it will be maintained by Amway Corporation and Downtown Grand Rapids Inc. (DGRI). Debt service on the bonds will be 80% reimbursed to the City by DGRI.

### **SIGNIFICANT FY2022 CAPITAL IMPROVEMENT FUND BUDGET DECISIONS**

- Division Street Fire Station: \$500,000 to perform final design services, site analysis, and site preparation in anticipation of construction to begin in FY2023. Due to the economic impact of the ongoing COVID-19 pandemic, the design and analysis phase of this project was delayed, which in turn will delay the anticipated start of the construction phase.

- GRFD Storage Buildings: A \$425,000 request to construct a storage building behind the Kalamazoo Ave. fire station for various special operations trailers, spare apparatus, and the ladder program was declined. A building on the site of the future Division Ave. fire station is now being utilized on an interim basis to meet this need.
- Fire Station Alerting System: A \$1.2 million request to upgrade the current fire station alerting system (FSAS) was adjusted from a one-year appropriation in FY2023 to a three-year set-aside at \$400,000 annually in FY2022-24. This will smooth cash funding from the Capital Reserve Fund and delay acquisition of the FSAS by one year.
- GRFD SCBA Replacement: A \$1.7 million request to for Self Contained Breathing Apparatus (SCBA) as part of a ten-year replacement cycle was adjusted from a one-year appropriation in FY2026 to a four-year set-aside at \$425,000 annually in FY2023-26. This will smooth cash funding from the Capital Reserve Fund while causing no delay in acquisition.
- GRFD Training Center Land Acquisition: A \$1.4 million FY2022 request to acquire property towards the GRFD training center relocation was declined. Financial capacity and the economic impact of the ongoing COVID-19 pandemic were factors in the decision. The GRFD training center is currently in a leased space from the water department along the Grand River where it has been located for several decades. Due to Grand River redevelopment, the GRFD will be forced to move out of their current location within the next few years. This will be a multi-phase project spanning three to five years with land acquisition, followed by burn building relocation, and finally training center construction in subsequent years. The total multi-year investment is estimated at \$6.9 million. This project will be revisited during the FY2023 budget cycle to ensure no disruption to the Grand River redevelopment project and continuity of operations for vital Fire Department training.
- Chester Street Fire Station: A nearly \$8.6 million FY2024-25 request for a multi-phase complete rehabilitation and expansion of the city's oldest fire station (constructed in 1902), was declined. Financial capacity and the economic impact of the ongoing COVID-19 pandemic were factors in the decision. As a suitable lot was unable to be located during a multi-year search, the department proposed to preserve the history of the structure while also allowing for the needs of a modern-day fire department through an adjacent addition. This project will likely be revisited during a future budget cycle.
- Kalamazoo Avenue Fire Station: A nearly \$9.7 million FY2024-26 request to add a second fire station within the expansive Kalamazoo Ave. Fire Station first due district was declined. Financial capacity and the economic impact of the ongoing COVID-19 pandemic were factors in the decision. The project aligns with the City's strategic plan goals and priorities including ensuring an effective response to all emergencies, ensuring the appropriate and fair administration of safety services, and ensuring we have the appropriate number and location of facilities to meet the demands of government operations, the community, and our growing/changing population. This project will likely be revisited during a future budget cycle.
- Street Lighting: The City plans to issue \$11.79 million dollars in capital improvement bonds in early FY2022 to fund improvements to the City's Street Lighting infrastructure including automated system controls. Proceeds from the sale of the Bonds will be used for improvements to the City's Street Lighting, duct bank and primary circuit systems as well as to components and public infrastructure directly affected by these improvements, which consists of asset management projects, a smart street lighting system, duct bank improvements, additional projects in relation to the City's vital street plan, department facilities relocation, and other related facilities, equipment, and improvements.



- Lyon Square: The City plans to bond-fund improvements to Lyon Square with an estimated cost of \$6.4 million. The Downtown Development Authority (DDA), private partners, and the City have worked to develop a project that would construct proposed improvements at Lyon Square between Monroe Ave and the Grand River. The project includes removal of the existing circular stepped amphitheater configuration and reconstructing the area with a landscaped public park, north-south river trail connection, a terraced pathway system designed to connect to potential future phases, an integral earthen berm for enhanced flood protection recessed within the park site, lawn, irrigation, tree canopy, lighting, a variety of landscaping, and supporting infrastructure.
- Grand River Revitalization: The City and Grand Rapids Whitewater have collaborated for several years on the Grand River Revitalization project, which will transform the Grand River in the City's downtown to a multi-use recreational asset and community focal point, and will provide, enhance, or catalyze environmental, economic and social advancements benefiting individuals, businesses, and public and private organization throughout the community and region. The estimated five-year investment for this project increased by approximately \$425,000 from the initial FY2022-26 request - \$7.605 to \$8.030 million. However, the FY2022 appropriation was reduced from an initial request of \$1.610 million to \$985,000. The timing changes were made in alignment with Engineering Department forecast funding requirements as well as Capital Reserve Fund financial capacity and cash flow considerations.
- Facilities Management Projects: A \$300,000 request for "Plaza Level Activation at City Hall" as well as a \$150,000 request for "Conference Room and Collaboration Upgrade at Public Facilities" were both declined for FY2022 appropriation. Decision considerations included: financial capacity as well as re-assessment of near-term needs given social distancing and other pandemic-driven changes. Additionally, a \$350,000 request for "Parking Lot Expansion at the Community Archives Facility" was delayed one-year from FY2022 to FY2023.

<b>Significant FY2022 Capital Projects by Strategic Priority</b>		
	<b>FY2022 Adopted</b>	<b>FY2022 Reserved</b>
<b>Governmental Excellence</b>		
Improvements to City Facilities including the City/County Building and the 61st District Court	4,455,822	
<b>Economic Prosperity and Affordability</b>		
Grand River Revitalization	985,000	
Grand Rapids Public Museum	500,000	
Lyon Square		6,000,000
<b>Engaged and Connected Community</b>		
Cable TV Grant Projects	579,777	
<b>Health and Environment</b>		
Lead Service Line Replacements	5,000,000	
Water utility and facility improvements	14,004,000	
Environmental Services Department facilities	9,625,000	
LED street lighting and traffic signal conversion		9,513,368
Parks investments	3,174,000	
Storm water / green infrastructure	1,406,000	
<b>Mobility</b>		
Vital Streets	17,721,333	
Vital Streets - Traffic Safety Projects	710,000	
Parking facilities	1,750,000	
Sidewalks	1,810,000	
Leonard to Ann Trail component of Grand River Walkway Phase II project	375,000	
<b>Safe Community</b>		
Repairs to critical concrete pole replacements for street lighting		839,567
Traffic calming programming	150,000	
Fire station alerting system	400,000	
LaGrave and Plainfield Fire Station improvements	320,467	

## BUDGET GUIDELINES AND OVERVIEW

### INTRODUCTION

The City of Grand Rapids is accountable to its citizens for the use of public dollars. Resources must be used wisely to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. Financial policies create a framework for a strategic, long-term approach to financial management. Financial management policies serve as the blueprint for the stewardship of financial resources and practices. The clear expression of policies governing the City's budget process can be a difficult task. Some of these principles may appear to be little more than common sense, barely worthy of the effort necessary to set them forth. On the other hand, they are principles that influence the decision as to whether or not specific requests, no matter how meritorious, ever achieve the City Manager's recommended budget, and further, whether the City Commission approves the request. When a department seeks the financial support of the City Manager and the City Commissioners, it is best for all concerned that the framework for making decisions be clearly understood.

The City has many funding priorities. The City is restricted by a large body of laws, program mandates, rules, grantor restrictions and fund matching requirements, and staff is always attentive to those limitations on the operations. It is the City's historical practice to effectively and efficiently manage its operations in conformity with community wants and needs, but it must also remain attentive to legal directives and restrictions. The City has employed a series of General Financial Guidelines for many years. The City Commission last updated the guidelines in February of 2014. This section provides background information and rationale for each set of the guidelines.

We continue to provide forecasts within the context of a five-year financial plan for all budgeted funds, with each fund having its own statement of operation within the fiscal plan. The projections are not intended to be a prediction of future budgetary results; rather, they serve as a financial "base case" or "benchmark" that the City Commission and others can use to assess the potential effects of policy decisions. The financial health of the City is a top priority for the City Commission. Within the current [Strategic Plan](#), the Priority of Government Excellence includes an objective for fostering and maintaining fiscal sustainability (Objective # 2). This objective includes several strategies directed toward achieving it, such as the establishment and adherence to fiscal policies, as well as the funding of Actuarially Computed Employer Contributions (ACEC) for pension and other post-employment benefit plans.

## **GUIDELINE 1 - BALANCING THE BUDGET**

### **BACKGROUND**

The City must live within its means. The City is supported by various financial resources and must function within the limits of these resources each fiscal year. A balance must be maintained so that revenues exceed expenditures. Only then can the public realize the benefits of a strong and stable government platform. It is important to understand that this economic reality applies to the City over periods of time which extend beyond the year-to-year appropriations.

By law, authorized spending cannot exceed available resources, defined as revenues generated in the current period added to reserves carried forward from prior years. We call those carry forward balances Unassigned Fund Balance in the General Operating Fund and other governmental funds that use modified accrual accounting. In the Annual Comprehensive Financial Report, Internal Service Funds and Enterprise Funds that use full accrual accounting refer to the carry forward balances as Retained Earnings. Retained Earnings often include amounts that are not available for discretionary spending, namely the net book value of fixed assets that will be recognized as depreciation expense over the estimated useful life of the asset. Therefore, the budget process uses the term Unrestricted Cash as the measure of reserves that are available to be appropriated and spent in future years.

Temporary shortages, or operating deficits, can and do occur, but they should not be tolerated as extended trends. The City must continually strive to avoid operating deficits and use of one-time resources (such as fund balance or sales of assets) to fund on-going expenditures and expect the continued delivery of services to City residents and businesses.

### **RATIONALE**

Use of one-time money in the face of a long-term deficit plugs the gap without solving the deeper structural problem. It is an inherent bet that the problems are cyclical, not structural in nature. This method of balancing the budget may enable the City to temporarily avoid painful measures such as raising taxes or cutting services, but such avoidance can become addictive while the real problem grows in severity until ultimately requiring ever more painful solutions.

### **FIVE-YEAR CONTEXT**

Why five years? Five years encompasses a sufficient time frame that will demonstrate the consequences of trying to fund ongoing expenditures with one-time revenues. It will show the worst surprises before they are upon the City. Of course, we cannot make perfect projections of the availability of resources and expenditure requirements. Estimates are just that – estimates. They are economic models that enable us to do a reality check of our budget assumptions. The actual numbers will likely be different. However, the relationship between revenues and expenditures will most likely be in line. The long-range modeling will alert us to future problems that may be created by decisions made today.

The key assumptions that significantly influence the financial forecast are shown later in this section. If we believe that alternative economic variables regarding future year revenue growth or labor costs should be used, staff can assess the impact of such alternative assumptions and illustrate the likely impacts. It is extremely important to remain focused on the economic factors that have the highest probability of occurring. Hope cannot replace reason.

### **PENSION & OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

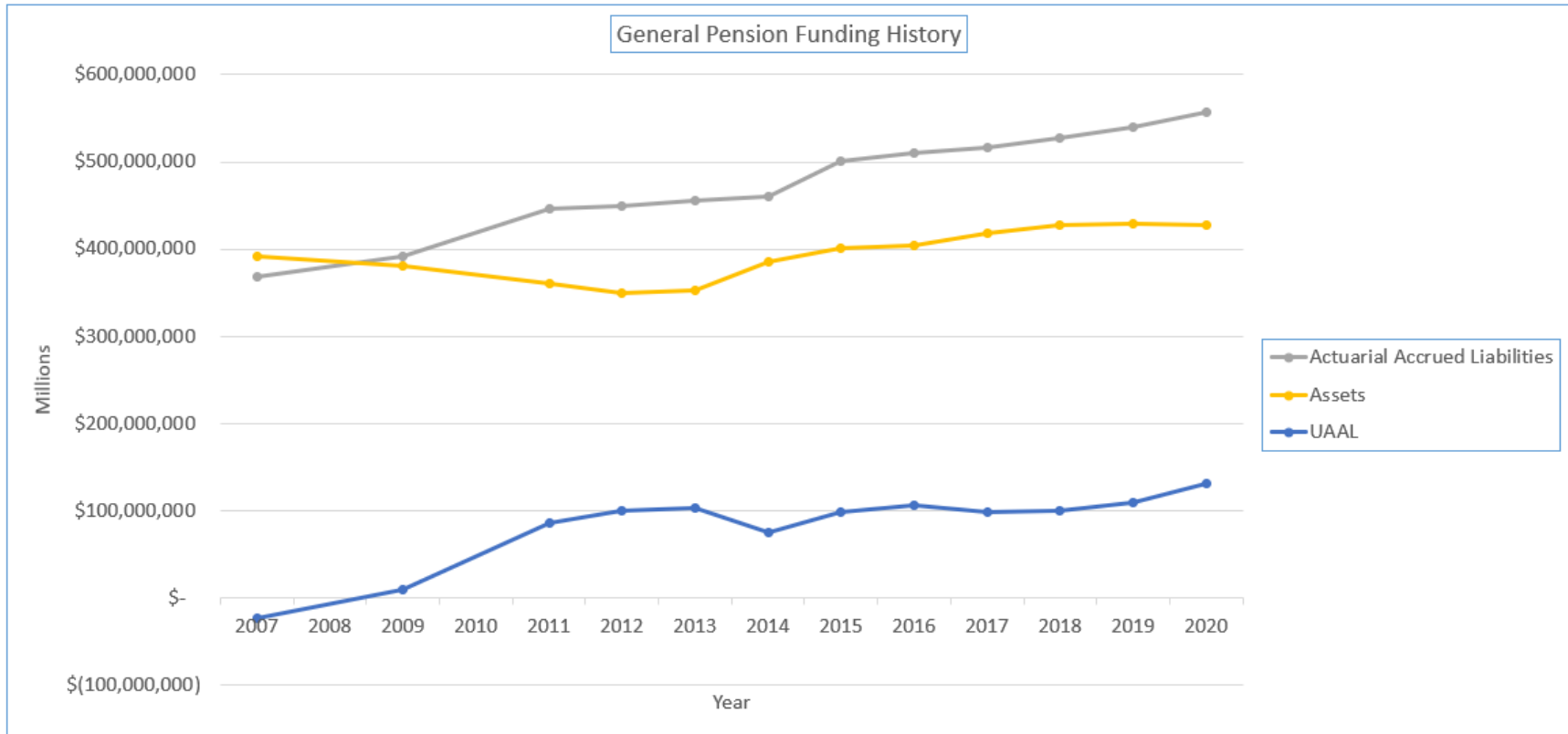
The City of Grand Rapids offers various employee benefits including retirement benefits. These benefits include a pension or defined contribution retirement plan and retiree healthcare (OPEB). Prior to the Great Recession of 2007-09, it was relatively common for municipalities to offer defined benefit plans to employees. After the Great Recession, many municipalities converted to defined contribution plans or a hybrid defined benefit/contribution option. Municipal Pension & OPEB liabilities are typically significant if a defined benefit retirement option was or is currently offered. These liabilities comprise a considerable portion of the City's budget and funding them is an important and complex part of the budget process.

### **PENSION**

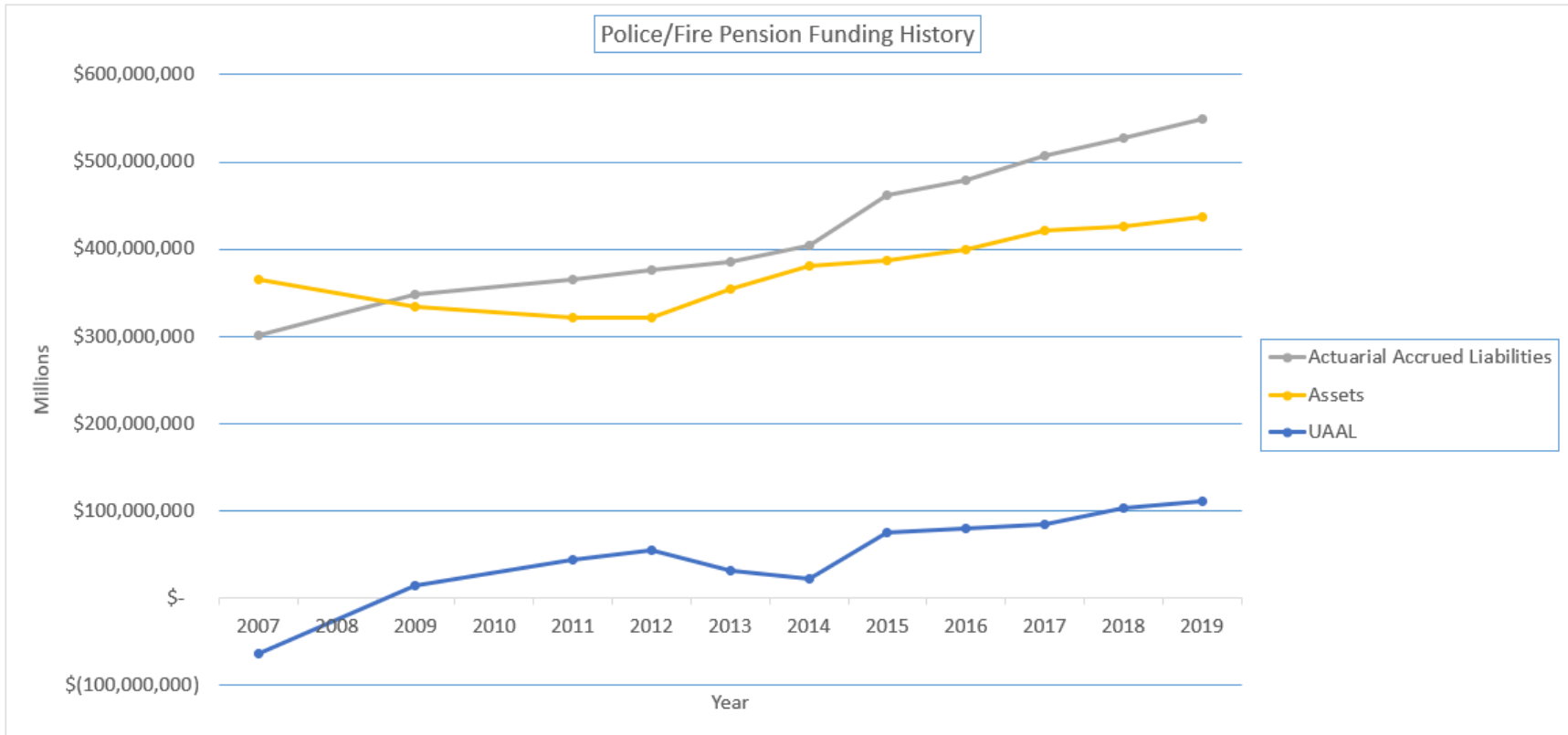
The City of Grand Rapids currently has two defined benefit pension systems. One for general employees (General System) and one for sworn police & firefighting officers (Police & Fire System). The two systems are managed by the City's Retirement System Office and overseen by a seven-member Board of Trustees. Each system has a separate process for reporting, which includes a different system year-end as well as separate actuarial valuations, benefits, and assumptions. An actuary computes the Actuarially Computed Employer Contribution (ACEC) that is required to be contributed annually to the employer pension plan's pool of assets to ensure there is enough funds to pay promised pension benefits. The annual contribution is divided by anticipated pensionable payroll to calculate a percentage used for the budgeted pension contribution rate. To view pension system information, including actuarial valuations and assumptions used, please visit the following webpage: [GR Pension System](#)

The General System was completely closed to employees hired after June 30, 2014. A defined contribution retirement plan was put in place for employees under the general classification hired after June 30, 2014, consisting of a 6% employee contribution and a 6% employer match. The Police & Fire System remains open to new employees. No defined contribution plan is offered.

The below chart shows the General Pension System’s funding history since FY2007. The difference between the Actuarial Accrued Liability (AAL) and Assets is the UAAL (Unfunded Actuarially Accrued Liability). The General Pension System has a year-end of June 30.



The below chart shows the Police & Fire Pension System’s funding history since FY2007. The difference between the Actuarial Accrued Liability (AAL) and Assets is the UAAL (Unfunded Actuarially Accrued Liability). The Police & Fire Pension System has a year-end of December 31.



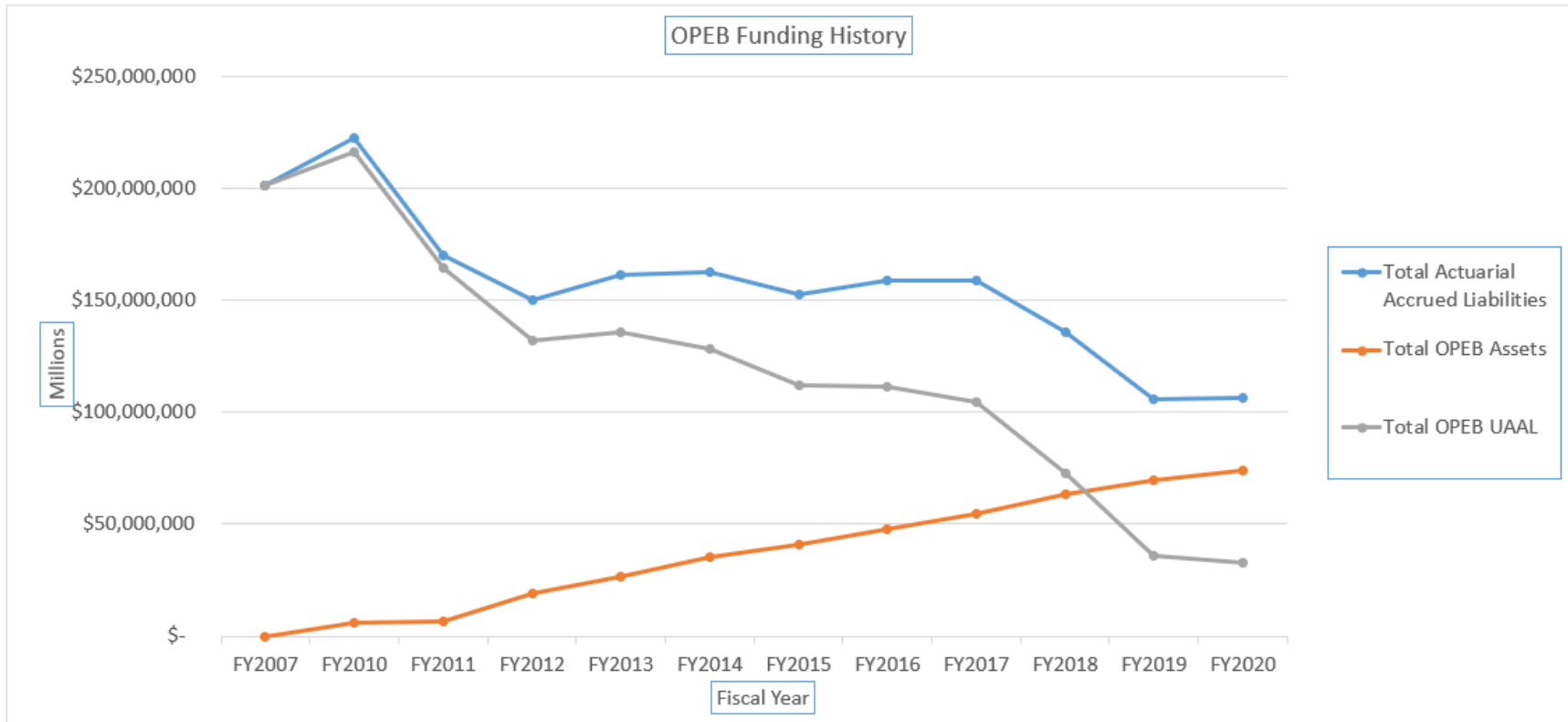
## **OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The City of Grand Rapids currently has three defined benefit OPEB systems which provide benefits to retirees prior to reaching the Medicare eligible age of 65. There is one system for general employees, one for sworn police officers and one for sworn firefighting officers. The City first quantified its OPEB liability at approximately \$216 million in 2005. Shortly thereafter, the City began to pre-fund OPEB benefits, implement system changes, and close the three defined benefit plans. A new defined contribution plan was created in place of the closed defined benefit plans. The defined contribution benefit varies by bargaining unit.

In 2010, the City Manager created an internal committee tasked with overseeing the trust funds established for the OPEB plans after the determination was made to pre-fund the benefits. The committee is comprised of seven members, assigned by the City Manager. As of June 30, 2020, the OPEB plans held assets valued at over \$73 million, with accrued liabilities of just over \$106 million. This resulted in the plans being over 69% funded with an unfunded liability of nearly \$33 million. Compared to the \$216 million unfunded liability first quantified in 2005, the City has made significant progress toward managing this long-term benefit. The annual contribution for OPEB plans is also calculated by an actuary, and the percentage used for the budgeted contribution rate is calculated in a similar manner as the pension rates. To view OPEB plan information, including actuarial valuations & assumptions used, please visit the following webpage where recent retiree healthcare actuarial valuations are published: [Budget Office](#)



The below chart shows the OPEB System’s funding history (all three plans) since FY2007. The difference between the Actuarial Accrued Liability (AAL) and Assets is the UAAL (Unfunded Actuarially Accrued Liability). All three systems have a year-end of June 30.



## SPENDING AUTHORIZATION VS. APPROPRIATIONS

The City projects the resources required for all authorized positions, whether filled or unfilled at the time of budget adoption. Even if all positions are filled at the beginning of the year, it is inevitable that vacancies will occur throughout the year. The dollar amount required for other elements of the budget (road salt for example) is often subject to the vagaries of the weather or other factors. The Appropriation Lapse assumption has been developed in recognition that the entire amount of the approved expenditures is generally not fully spent.

Appropriation lapse is influenced by the length of time it takes for vacant positions to be filled. Further, calculated savings from mid-year changes (e.g., reductions in force) need to account for the likely delays from the time that changes are announced until the time that the change is put into effect. During the long road back from the 2007-09 recession, the City held positions open for long periods of time while executing the Transformation Investment Plan. Since the City in recent years has added more jobs than were being eliminated, it is likely that the lapse will be greater than prior years. The FY2022 Fiscal Plan contains an assumed lapse of \$4.7 million in the General Operating Fund. This amount is consistent with actual realized lapse over the last several fiscal years. The appropriation lapse guidelines in other funds is as follows, however, actual budgeted lapse may vary depending on specific circumstances in each Fund:

<u>FUND/DEPARTMENT</u>	<u>LAPSE %</u>
District Court	3.00%
All Other Funds	Discretionary %

## BALANCED BUDGET

Best practices in resource allocation results in ongoing expenditures being matched to ongoing revenues and one-time revenues are matched to one-time expenditures. We isolate most of these effects through the use of capital project funds and grant funds. Any potential uses of Fund Balance will be considered a one-time source of funding and as such should be matched to one-time expenditures.

## **GUIDELINE 2 - CONTINGENCIES**

### **BACKGROUND**

The City must plan for and allocate funding for contingencies. Unanticipated and unforeseen events can and do occur. They occur with varying degrees of significance and with varying degrees of duration. The City recognizes the importance of emergency reserves that can provide a financial cushion in years of poor revenue receipts or in the event of a major emergency.

### **RATIONALE**

Contingency appropriations and sufficient fund balance reserves must be maintained for unanticipated expenditures or revenue shortfalls, and to preserve flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget. The objective is for the City to be in a strong fiscal position that will be able to weather negative economic trends. This is important since the City is restricted by the requirements of various laws that limit the City from raising taxes without voter approval, thus increasing the resources available requires long lead times. Additional factors that influence the need for and the level of fund balance reserves include the following:

- To provide cash balances to facilitate the conducting of financial transactions
- Investment of reserves to provide additional program funding resources in the form of investment income
- To advance the funding for reimbursement type of grants
- To provide the ability to mitigate State budget actions that may reduce City revenue
- To front-fund or completely fund, if necessary, disaster costs or costs associated with being predominantly self-insured. (Self-insurance is only possible if reserves are set aside. In the absence of funded financial reserves, the City would have no insurance.)
- To provide the ability to absorb large liability settlements without the need for issuing judgment obligation bonds or to divert funding away from valued programs and critical services

## **CONTINGENT ACCOUNT**

### **BACKGROUND**

Policy 700-6 states that the General Operating Fund Contingent Appropriation (allowance for unforeseen obligations) will be established each year at \$1,500,000.

### **FY2022 PLANNING ISSUES**

The FY2022 Fiscal Plan includes \$1,500,000 for the Contingent Account appropriation in the GOF for each year of the five-year forecast as established in Policy 700-6.

## **FUND BALANCE & UNRESTRICTED CASH**

### **BACKGROUND**

Policy 700-6 also indicates that the unappropriated /unreserved /unassigned fund balance of the General Operating Fund will be maintained at not less than 15% of current GOF spending and the Budget Stabilization Fund shall be no less than 10%. Current spending includes expenditures plus transfers out.

The fund balance amounts shown on the fund statements are excluding the amounts that are reflected in the Annual Comprehensive Financial Report (Annual Report) as reserved or otherwise previously committed to some use or purpose. The fund statements for the fiscal plan differentiate fund balance between assigned to meet fund balance policy guidelines and unassigned. The unassigned amounts can be positive or negative. This differs from the Annual Report presentation where assigned fund balances cannot exceed the actual amount of fund balance available. In the Fiscal Plan, negative unassigned cash balance is the extent that fund is below fund balance target levels.

Enterprise and Internal Service funds characterize the fund equity as “unrestricted cash”. In most cases, the unrestricted cash is approximately equal to the working capital. We focus on unrestricted cash because that is the best measure of discretionary resources in funds using full accrual accounting. We have designed our Enterprise and Internal Service funds to generate cash from user charges (fees) in amounts sufficient to pay operating, maintenance, debt service, and a limited amount of “cash and carry” capital. Cash generated from bonds are only available to fund capital.

## **FY2022 PLANNING ISSUES**

FY2021 Income tax revenues are estimated to decline 17.6% (over \$18 million) from the FY2020 Actual financial results, significantly impacting FY2022 fiscal planning. This sharp decline is attributable to the economic fallout from the ongoing COVID-19 pandemic. FY2022 Income tax revenues are budgeted to increase 2.0% over FY2021's estimate. FY2023 is projected to increase 6.0% and FY2024 through FY2026 is forecast to grow 3.0% year-over-year. The income tax growth projections are conservative anticipating a steady but gradual economic recovery in the upcoming years. The American Rescue Plan Act (ARPA) provides significant relief from the economic and health effects of the COVID-19 pandemic and the ongoing recession. This includes funding to address revenue losses, such as income tax, experienced as a result of the crisis. Income tax trends are monitored weekly throughout the fiscal year.

At the onset of the Great Recession of 2007-09, the City's initial response was to do what could be done to hunker down and let the storm blow over while hoping for a better day. When it became clear that we were not going to grow our way out and that no one was going to bail us out and that better days were not going to arrive, the City had no choice but to begin implementing significant staff reductions as well as other hefty cost cutting measures. This type of response will not be possible during future recessions. The primary reason for this is that the City has already reduced headcount by approximately 20% since Fiscal Year 2002. This is why it is imperative that the City continues to maintain an unassigned General Operating Fund and Budget Stabilization Fund balance to policy guidelines. Fiscal Year 2013 saw the first deposit into the Budget Stabilization Fund of \$3,683,466 or 3.1% of General Operating Fund expenditures. In FY2016, the GOF and Budget Stabilization Funds were fully funded to the 15% and 10% guideline level respectively and ended FY2020 at 25.6% and 9.9% respectively.

## **GUIDELINE 3 - CAPITAL IMPROVEMENT EXPENDITURE PROGRAM**

### **BACKGROUND**

The City's Capital Improvement expenditure program includes the purchase, renovation or upgrade of new and existing municipal equipment, facilities or physical plant infrastructure. The program is funded by multiple sources of funding, depending on the type of project and the use of the facility. As such the City develops a five-year capital improvement program budget encompassing all City municipal and physical plant facilities. Physical plant infrastructure such as the Water and Wastewater facilities also include a Master Plan covering projected renovations and expansion requirements for the next 20 years.

### **RATIONALE**

The City must recognize the impact of new capital projects on the annual operating budget of the City. Future maintenance costs need to be identified and incorporated into the annual operating budget when new projects are completed. These costs include such things as departmental staffing, building maintenance, custodial services, landscaping, furniture, and fixtures, etc. It is important to understand that capital assets need to be regularly maintained to achieve the estimated useful life of the capital asset.

The hierarchy of Sustainable Asset Management and the hallmark of Capital Planning is that existing assets must be in a state of good repair before considering and approving enhancement or expansion of the capital asset base.

A five-year capital improvement program is prepared and updated each year. The operating impact of each project should be identified and incorporated into the annual operating budget. The City will endeavor to maintain capital assets on a regular basis. Within legal limits and the constraints of operating budgets, debt may be issued for the purchase or renovation of capital assets.

New projects will be specifically approved and added to the Capital Improvement Program. Before inclusion in the five-year capital program, information is obtained on the complete scope of work, a description of the different project phases, cost estimates for the total project (which should include adjustments for inflation based on the construction or development schedule) and recommended funding sources for the total project. Once approved, material changes to the scope of work concerning existing projects (i.e., Budget Substitutions) must be approved by the Fiscal Committee of the City Commission.

Each year the City prepares a Capital Financing Plan in conjunction with the Capital Budget. The plan details the sources of financing for all capital projects included in the Capital Budget. The plan considers all potential sources of funding including grants and developer contributions, dedicated sources of funding such as water and sewer charges for services, or other Special Revenue or Internal Service Fund fees, general tax revenues, and debt financing.

#### **GUIDELINE 4 - CAPITAL RESERVE FUND**

##### **BACKGROUND**

The City maintains a Capital Reserve Fund for the purposes of establishing a financing mechanism to support the General Capital Improvements Program of the City.

The FY2015 budget established the framework for the Public Assets pillar aimed at long-term sustainability of public capital assets. Half of the City, Village, and Township Revenue Sharing Program (CVTRS) revenues are now pledged toward capital asset management, and the City Commission also authorized increasing the income tax set-aside by 1% (to 5%) in FY2015. The FY2018 budget reduced the income tax set-aside to 4.5%. This dropped to 4.25% for the FY2020 and FY2021 Fiscal Plans. The FY2022 Fiscal Plan forecasts a gradual increase of 0.25% annually in the income tax set-aside beginning in FY2024, culminating in a 5.0% set-aside by FY2026. The capital set-aside percentages apply only to the 1.3% base income tax revenues. These funding mechanisms are currently sufficient to provide support and ensure sustainable asset management strategies will be appropriately funded.

## **FY2022 PLANNING ISSUES**

The funding sources noted above, along with the development of a long-term Capital Management Plan, have matched ongoing revenues to the ongoing replacement or rehabilitation expenditures in the Capital Improvement Fund. Careful monitoring will ensure sustainable asset management is achieved long into the future.

### **GUIDELINE 5 - STREETS CAPITAL FUND**

#### **BACKGROUND**

The City's 21st Century Task Force concluded that Gas and Weight Tax receipts would be insufficient to maintain the Major and Local Streets. The Task Force recommended that the General Operating Fund provide supplemental funding to the Streets Capital Fund. The General Operating Fund provided supplemental funding for many years, but the General Operating Fund support ended due to financial pressures in the General Operating Fund.

## **FY2022 PLANNING ISSUES**

The Sustainable Streets Task Force had been meeting since early 2012. They concluded that the condition of major and local streets was deteriorating, and additional ongoing revenues were necessary to reverse the trend. This prompted the decision to ask voters for a 15-year extension to the temporary income tax rate approved by voters in 2010 which would be dedicated to Vital Streets. Following voter approval of a ballot measure to extend the 0.2% increase in the income tax rate for 15 years, the Vital Streets Oversight Commission was formed and began meeting periodically.

The Vital Streets Capital Plan requires investment of \$22 million annually for 15 years, to bring streets into 70% good and fair condition by the end of the 15-year extension of the income tax rate increase. Included in the \$22 million, the City committed to provide a "maintenance of effort" of approximately \$3.5 million from gas and weight tax revenues and \$13 million of GOF support. FY2022 estimates \$11.7 million in revenue from the income tax extension which began in FY2016 as well as the required increased State funding of at least \$6 million per year, with grants making up the remainder. State funding was secured when voters approved Proposal 1 on May 5, 2015.

#### **OTHER BUDGET POLICIES**

There are other policy issues that the City is required to consider in developing the budget. These items arose in conjunction with ballot measures where the taxpayers considered dedicated sources of funding for the Public Library and increased funding for Parks through a dedicated 7-year millage, and more recently, a dedicated permanent millage.

## **PUBLIC LIBRARY**

The Public Library Fund is designated as the depository of revenues from the Library Millage, (currently 2.3061 mills) of the General Operating levy. Such funds are restricted, by City Charter, to the operating/maintenance expenses and capital improvement needs of the Grand Rapids Public Library System.

## **POLICE**

Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual GOF appropriation. The FY2022 Final Fiscal Plan GOF appropriation in support of Police services is 35.79%.

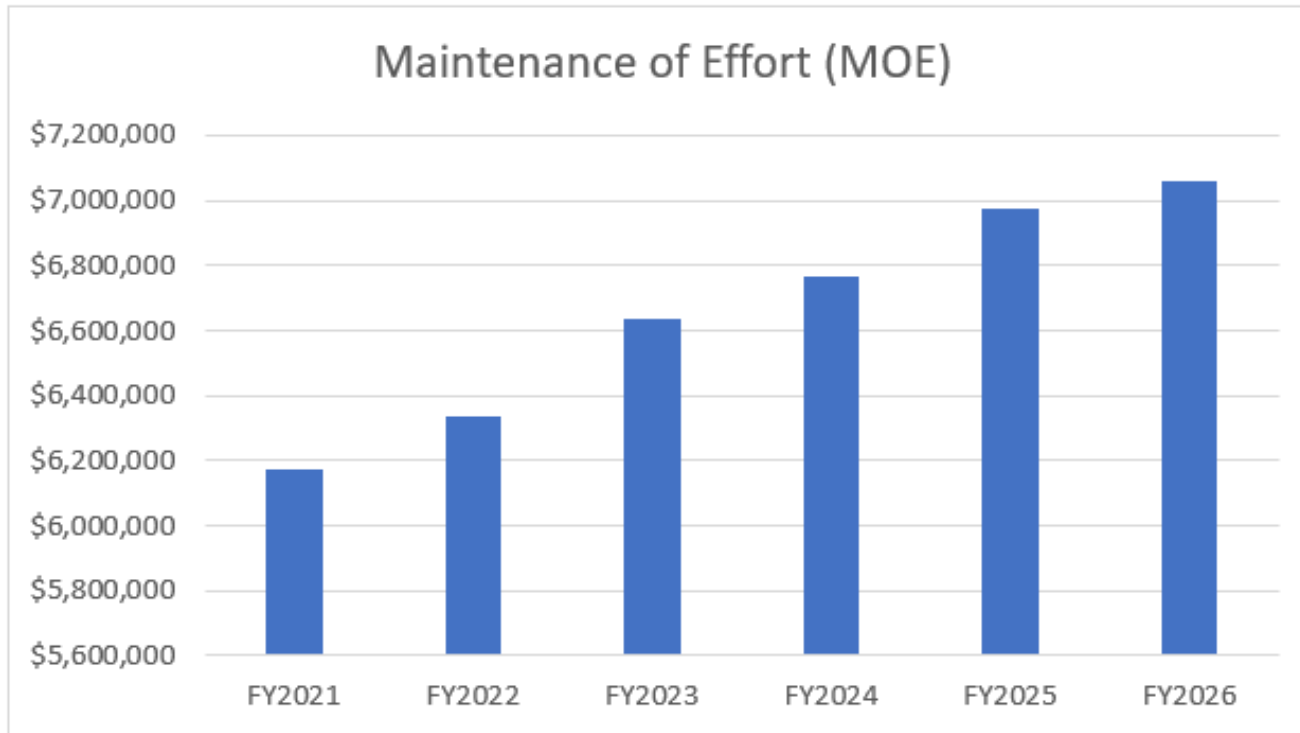
## **PARK AND RECREATIONAL PROJECTS AND PROGRAMMING**

The Grand Rapids Parks and Recreation Department is at a pivotal moment in establishing a new direction for the city's parks and recreation system and has been energizing the community and partner organizations through meaningful and active engagement. Today, the Grand Rapids Parks and Recreation Department is in a stage of rebuilding. This includes grounding an established and strong internal culture, strategically building a sustainable organizational structure, and continuing to build a strong external identity within the community that is committed to a sustainable and inclusive urban park and recreation system. Citizens of Grand Rapids continue to emphasize the importance of parks and recreational opportunities as an essential public service. This importance was consistently heard across all demographics of Grand Rapids' increasingly diverse community through over a year of distinct and meaningful engagement as part of the unanimously adopted Strategic Parks and Recreation Master Plan. The importance of parks and recreational opportunities was also heard through a recent ballot initiative where residents of Grand Rapids overwhelmingly approved a proposal that will provide dedicated funding for parks, pools, operations, and recreation through a permanent millage of 1.25 mills starting on July 1, 2021 (FY2022).

Delivering on the commitment to be a sustainable and inclusive urban park and recreation system, the Grand Rapids Parks and Recreation Department continues to be diligent in aligning resources with level of service. The Department continues to be strategic in managing under the established Maintenance of Effort (MOE) investment from the General Operating Fund. The recently approved permanent millage investment guidelines use the FY2021 General Operating Fund investment as a baseline for General Operating Fund support going forward. As illustrated in the following chart, the MOE is anticipated to grow in FY2022 over the FY2021 baseline of \$6.17 million by almost \$162,000. By FY2026, the MOE is anticipated to be over \$7.0 million.



In coordination with the park's millage capital investments, the maintenance of effort has helped to enable us to improve our level of maintenance as depicted below:



## Target: 70% of parks in the “A” or “B” maintenance level of service

Level of Service	Pre-Millage	2018	FY22 Goal*	Target
A - Showpiece Facility	0.0%	5.2%	9.1%	10.0%
B - Comprehensive Stewardship	14.1%	15.4%	64.9%	60.0%
C - Managed Care	64.1%	82.1%	26.0%	30.0%
D - Reactive Mgmt/ Crisis Response	21.8%	2.6%	0.0%	0.0%

\*Supported by 2019 millage

Future operational and capital needs will also be shared over the course of the next budget year for the purpose of understanding and meeting the outcomes and expectations of the community.

### SUMMARY OF CHANGES BETWEEN PROPOSED AND ADOPTED BUDGET

Each year, federal grant amounts budgeted for Community Development Block Grants (CDBG), as well as grants from the U.S. Department of Housing and Urban Development (HUD), are estimated when the proposed budget is presented due to the timing difference between the budget proposal and the receipt of final federal award amounts. The proposed budget is adjusted to account for the final federal award amounts prior to adoption. For FY2022, the budget within the City’s CDBG Fund 2733 was increased by \$43,378, and the budget within the City’s HOME Investment Partnership Fund 2734 (HUD grants) was decreased by \$168,616. Besides these two adjustments, there were no other changes between the proposed and adopted budget for FY2022.

## **BUDGET-IN-BRIEF**

Each year, the City develops a comprehensive five-year fiscal plan, detailing the budget in depth with projections for all budgeted funds. The fiscal plan can be complex and significant in length, so the Budget Office also publishes an annual budget-in-brief document to complement the fiscal plan. The City's PABR (Popular Annual Budget Report) is also referred to as the "Citizens Guide to the Budget."

The PABR provides an overview of key budgetary considerations including:

- Budget process and guidelines
- Operating and capital investments
- Revenue allocation
- Cost of select services
- Citywide employment
- Additional information sources

To view recent PABR's, please use the following link: [Budget Office](#)

City of Grand Rapids Policies: <a href="https://www.grandrapidsmi.gov/Government/Policies">https://www.grandrapidsmi.gov/Government/Policies</a>					
Financial Policy	City Commission Number	Purpose	Summary Description	Compliance	Non-Compliance Remedy (if applicable)
Statement of Investment Policies, Procedures and Objectives	400-01	The purpose of this Investment Policy is to establish the investment objectives, delegation of authority, standards of prudence, eligible investments and transactions, internal controls, reporting requirements, safekeeping and custodial procedures necessary for the prudent management of City Funds.	1 It is the policy of the City of Grand Rapids (the City) to prudently manage its investment portfolio in a manner which will ensure the preservation of principal while providing the best investment return with maximum security while meeting the daily cash flow demands of the City and conforming to all state statutes and local ordinances governing the investment of public funds.	YES	
		The investment policy applies to all financial assets held by the City of Grand Rapids, except pension funds, deferred compensation funds, and special purpose funds for which investment authority has been explicitly granted elsewhere by the City.	2 Funds of the City of Grand Rapids shall be invested in accordance with State of Michigan Public Act 20 of 1943, as amended by Act 196 of 1997; being Sections 129.91 through 129.93 of the Michigan Compiled Laws, Act No. 367 of the Public Acts of 1982 and in accordance with the objectives and procedures set forth in the policies and any written administrative procedures.	YES	
			3 Funds for the perpetual care and maintenance of City Cemeteries shall be invested in accordance with State of Michigan Public Act 422 of 2014; being Sections 128.3 and 128.4 of the Michigan Compiled Laws.	YES	
General Financial Guidelines	700-06	To establish a set of financial guidelines to be utilized by the City Manager in the preparation of the annual Preliminary Fiscal Plan.	1 The City Manager will prepare and the City Commission will approve the annual budget within the context of a five-year plan.	YES	
			2 General Operating Fund departmental appropriations will be based on an assumption of a lapse of 1% of overall appropriations.	YES	
			3 The General Operating Fund Contingent Appropriation (allowance for unforeseen obligations) will be established each year at \$1,500,000.	YES	
			4 On-going expenditures are to be matched to on-going revenues and one-time revenues are to be matched to one-time expenditures. Uses of Fund Balance and withdrawals from the Budget Stabilization Fund will be considered a one-time source of funding and as such should be matched to one-time expenditures.	YES	
			5 The unappropriated/unreserved/undesignated Fund Balance of the General Operating Fund will be maintained at not less than 15% of total appropriations.	YES	
			6 A Budget Stabilization Fund will be maintained subject to regulations established by the State of Michigan, P.A. 1978, No. 30 as amended. The fund balance may be supplemented in any Fiscal Year from the year end excess of revenues over expenses, if any, of the General Operating Fund. The City shall accumulate budget savings to achieve and maintain a Budget Stabilization Fund balance of 10% of General Operating Fund expenditures.	NO	Propose additional funding of the Budget Stabilization Fund (BSF) via budget amendment transfer of FY2021 General Operating Fund surplus (if any) for City Commission consideration and approval. Thereby, restoring the 10% BSF Fund Balance policy minimum. The economic impact of the COVID-19 pandemic has delayed potential transfers to the BSF. Further, the FY2022 adopted BSF Fund Balance percentage is impacted by the appropriation of \$7.25 million in American Rescue Plan Act (ARPA) grant revenue.
			7 The Public Library Fund shall be designated as the depository of revenues from 2.4533 mills (or the maximum amount that State law permits to be levied) of the General Operating levy. Such funds are restricted, by Charter, to the operating/maintenance expenses and capital improvement needs of the Grand Rapids Public Library System.	YES	
			8 Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual authorization.	YES	

City of Grand Rapids Policies: <a href="https://www.grandrapidsmi.gov/Government/Policies">https://www.grandrapidsmi.gov/Government/Policies</a>						
Financial Policy	City Commission Number	Purpose	Summary Description	Compliance	Non-Compliance Remedy (if applicable)	
			9 The City will maintain a Capital Reserve Fund for the purpose of establishing a financing mechanism to support the General Capital Improvements Program of the City.	YES		
			10 The City will annually deposit revenues from 1.25 mills of the General Operating Millage Levy and 4% of the City Income Tax revenues into this fund (Capital Reserve Fund).	YES		
User Fee Policy - Full Cost Recovery	700-10	The purpose of this User Fee Policy is to establish a standard approach to cost recovery calculations and user fee setting for all departments across the City of Grand Rapids.	1 The City of Grand Rapids shall collect user fees to fully recover the cost of services where it is determined that a service, product or use of the City resources provides a direct benefit to identifiable individuals and groups of individuals, groups, or businesses beyond those services that accrue to the general public.	YES		
		Specifically, the Policy promotes best practices for full cost recovery of user fees and establishes a timeline for updating user fees, so that the City may ensure the perpetuation of full cost recovery year after year.	2 User fees shall recover the full cost (100%) of providing the applicable service except where the City has approved a subsidy or an exemption for full cost recovery, such as where a service is priced based on competition in the open market or where the fees are legislated by the state or federal government. In any case, the amount of the fee may not exceed the full cost of providing the applicable service.	YES		
			3 On an annual basis, as part of the budget review process, the City of Grand Rapids may adjust the fees based on economic factors such as the Consumer Price Index (CPI) or other agreed upon annually adjusted inflators and revised budget allocations.	YES		
			4 The City of Grand Rapids will conduct a comprehensive fee review of every fee or family of fees every three years. It is intended that one-third of the departments will undergo in-depth cost analysis of their user fee structure each year, with a review cycle for each department every three years.	NO	Implement citywide three-year cycle for fee review once necessary resources are re-aligned. Improve process efficiency by transitioning to an all-digital fee review platform.	
			5 Any major changes must be approved by the City Commission prior to the adoption of the annual budget for the following fiscal year.	YES		
			6 If a completely new fee is established, the City Commission should approve the revised fee before it can be implemented.	YES		
			7 All new fee proposals shall contain the purpose of the new fee, the justification for the implementation or revision, the fee amount and estimated annual revenue, the annual total service provision cost, the cost recovery rate, the nature and extent of the benefit to the customers, and other relevant information used to determine the revised fee schedule.	YES		
			8 The City's Fiscal Services Department shall maintain a complete listing of the authorized processes for fee initiation and modification, as well as public notification requirements. This listing shall include the following information: fee name, accounting code to which fee revenues are credited, description of the service or product provided, authorization for the fee, which entity approves the fee, method of calculating the fee, what share of costs are recovered by virtue of charging the fee, the unit of measure against which the fee is calculated, and the estimated upcoming year revenue for the fee.	YES		
			9 Unless otherwise authorized by City Commission, all fee schedules and revised fee proposals shall be made public prior to their submission for approval to the City Commission. The City Commission may automatically approve the annual inflationary adjustments, but all other fees shall be made public by holding a public hearing, to be announced in a paper of general circulation in Grand Rapids, to be held at the City Commission meeting prior to the meeting at which the City Commission will be asked to consider the changes. At the public hearing, interested parties may express any concerns they may have with the proposed fee adjustments.	YES		

City of Grand Rapids Policies: <a href="https://www.grandrapidsmi.gov/Government/Policies">https://www.grandrapidsmi.gov/Government/Policies</a>					
City Commission					
Financial Policy	Commission Number	Purpose	Summary Description	Compliance	Non-Compliance Remedy (if applicable)
Parks and Recreation Department Fees and Charges	1100-08	To establish a basis upon which the City Manager shall establish fees and charges for Parks and Recreation Department Services.	1 Fundamental parks and recreation services shall be funded by the City's General Fund with no user fees and available to all citizens on an equitable basis. Fundamental parks and recreational services shall include, but not be limited to, general recreational use of park grounds and outdoor recreation facilities.	YES	
			2 Fees shall be charged for services beyond fundamental parks and recreation services.	YES	
			3 No special consideration shall be granted to special interest groups or individuals in the form of reduced fees or free services.	YES	
			4 The City Manager is authorized to set or amend fees for Parks and Recreation Department services. Prior to setting or amending the fees, the City Manager shall consult with and receive the recommendation of the Parks and Recreation Director and the Parks and Recreation Advisory Board.	YES	
			5 Annually the City Commission will be provided with a comprehensive list of Parks and Recreation Department fees and charges.	YES	
			6 The Michigan Department of Natural Resources shall be provided, for DNR approval, schedules of all fees and charges and any amendments as required by grant project agreements.	YES	
<b>Financial Policies Currently in Development and Pending Adoption</b>					
Debt Management Policy	TBD	A debt management policy establishes the parameters for issuing and managing debt. It provides guidance to City administration regarding purposes for which debt may be issued, types and amounts of permissible debts and the methods of sale that may be used. Adherence to this debt management policy will help assure maintenance of the City's credit ratings.	This policy is a set of written guidelines, limitations and restrictions that manage the debt issuance practices of the City. This policy is intended to improve the quality of decisions, articulate goals, provide guidelines for the structure of debt issuance and demonstrate a commitment to capital and financial planning. The primary objectives of this policy are to establish guidelines for the use of various types of debt, create procedures and policies that minimize debt service; retain or receive the highest possible credit ratings and provide for full and complete compliance with applicable laws rules, and regulation including financial disclosure and reporting.		
			The City issues debt primarily to fund long-term capital improvement projects and to refinance existing debt related to such projects. Debt will be used to finance eligible projects only if it is the most cost effective means available. Although it legally has the ability to issue short-term debt, it is the City's practice not to issue such debt for ongoing operations or to meet operating deficits.		
			This policy is intended to: <ul style="list-style-type: none"> <li>• Establish parameters for issuing and managing debt;</li> <li>• Provide guidance related to debt affordability standards;</li> <li>• Document the pre- and post- objectives to be achieved;</li> <li>• Promote objectivity in the debt approval and decision-making process; and</li> <li>• Facilitate the actual financing process by establishing important policy decisions in advance.</li> </ul>		

## 2022 Budget Input Payroll Rate Sheet

Category	2022	2023	2024	2025	2026
<b>Clothing Allowance</b>					
CLOTHING (Clothing Allowance)	1080.00	1080.00	1080.00	1080.00	1080.00
<b>Education</b>					
EDUCATION 500 (Education \$500)	500.00	500.00	500.00	500.00	500.00
EDUCATION 750 (Education \$750)	750.00	750.00	750.00	750.00	750.00
<b>Health Insurance</b>					
HEALTH (HEALTH)	14480.00	16618.00	19021.00	21059.00	22900.00
HEALTH LIBRARY (HEALTH LIBRARY)	12930.00	13577.00	14255.00	14968.00	15716.00
<b>Lump Sum</b>					
LUMP SUM (Lump Sum)	0.00%	0.00%	0.00%	0.00%	0.00%
LUMP SUM FIRE (Lump Sum Fire)	0.00%	0.00%	0.00%	0.00%	0.00%
LUMP SUM POLC (Lump Sum Police)	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Pension and Medicare Supplement</b>					
MEDSUP FIRE (MEDSUP FIRE)	0.80%	0.80%	0.80%	0.80%	0.80%
MEDSUP GENERAL (MEDSUP GENERAL)	0.70%	0.70%	0.70%	0.70%	0.70%
MEDSUP POLC COMMAND (MEDSUP POLICE COMMAND)	0.70%	0.70%	0.70%	0.70%	0.70%
MEDSUP POLC OFCSGTS (MEDSUP POLICE OFFICERS AND SERGEANTS)	0.50%	0.50%	0.50%	0.50%	0.50%
PENSION FIRE (PENSION FIRE)	28.62%	33.16%	32.50%	32.53%	31.16%
PENSION GENERAL (PENSION GENERAL)	24.53%	24.56%	24.83%	25.05%	25.03%
PENSION POLC COMMAND (PENSION POLICE COMMAND)	28.62%	33.16%	32.50%	32.53%	31.16%
PENSION POLC OFCSGTS (PENSION POLICE OFFICERS AND SERGEANTS)	28.62%	33.16%	32.50%	32.53%	31.16%
<b>Retiree Health</b>					
RET HLTH ECO (RETIREE HEALTH ECO)	4.19%	4.25%	4.25%	4.22%	4.20%
RET HLTH FIRE (RETIREE HEALTH FIRE)	7.73%	7.53%	7.17%	6.79%	6.44%
RET HLTH GENERAL (RETIREE HEALTH GENERAL)	5.28%	5.36%	5.37%	5.33%	5.30%
RET HLTH LIBRARY (RETIREE HEALTH LIBRARY)	3.26%	3.23%	2.81%	2.76%	2.70%
RET HLTH POLICE (RETIREE HEALTH POLICE)	5.44%	5.14%	4.82%	4.52%	4.27%
<b>Employer FICA</b>					
MEDICARE (Medicare Only)	1.45%	1.45%	1.45%	1.45%	1.45%
SOCSEC (Social Security & Medicare)	6.20%	6.20%	6.20%	6.20%	6.20%
TOTAL (Total)	7.65%	7.65%	7.65%	7.65%	7.65%
SOCSEC (OASDI Limit)	142800.00	149400.00	156000.00	156000.00	156000.00

## 2022 Budget Input Payroll Rate Sheet

Category	2022	2023	2024	2025	2026
<b>Fiscal Wage Increase Factor</b>					
SALARY 61ST ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY APACITY ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY APACOURT ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY APPOINTED ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY CITY ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY CITYMNGR ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY COMMSUPV ( )	2.40%	0.00%	0.00%	0.00%	0.00%
SALARY COURT ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY ELECTED ( )	0.00%	0.00%	0.00%	0.00%	0.00%
SALARY EXECPLAN ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY IAFF ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY LIBRMGT ( )	2.00%	0.00%	0.00%	0.00%	0.00%
SALARY LIBRPAGE ( )	2.00%	0.00%	0.00%	0.00%	0.00%
SALARY LIBRPT ( )	2.00%	0.00%	0.00%	0.00%	0.00%
SALARY LIBRRF ( )	2.00%	0.00%	0.00%	0.00%	0.00%
SALARY LIBRSUPV ( )	2.00%	0.00%	0.00%	0.00%	0.00%
SALARY MGTNON ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY POLC1 ( )	2.70%	0.00%	0.00%	0.00%	0.00%
SALARY POLC2 ( )	2.50%	0.00%	0.00%	0.00%	0.00%
SALARY POLC4 ( )	2.30%	0.00%	0.00%	0.00%	0.00%
SALARY POLC5 ( )	2.75%	0.00%	0.00%	0.00%	0.00%
SALARY POLC5 CAPTAIN ( )	2.60%	0.00%	0.00%	0.00%	0.00%
<b>Trade Skill Stipend</b>					
TRADE SKILL STIPEND (Trade Skill Stipend)	8000.00	8000.00	8000.00	8000.00	8000.00



## 2022 Budget Input Payroll Rate Sheet

Category	2022	2023	2024	2025	2026
<b>Unemployment Compensation</b>					
UNE_FT (Unemployment FT)	0.14%	0.14%	0.14%	0.14%	0.14%
UNE_PPT (Unemployment PPT)	0.14%	0.14%	0.14%	0.14%	0.14%
UNE_PT (Unemployment PT)	3.79%	3.79%	3.79%	3.79%	3.79%
<b>Monthly Parking Rates</b>					
Government Center Ramp	149.00	153.47	158.07	162.82	167.70
GREIU Parking Rates	64.66	66.60	68.60	70.66	72.78
Mileage Rates	0.575	0.575	0.575	0.575	0.575
<b>Appropriation Lapse (9959)</b>					
General Fund (Budget Office to apply lapse)	3.00%	3.00%	3.00%	3.00%	3.00%
District Court (Dept to apply lapse)	3.00%	3.00%	3.00%	3.00%	3.00%
All Other Departments (Subject to Budget Office review)	0.00%	0.00%	0.00%	0.00%	0.00%

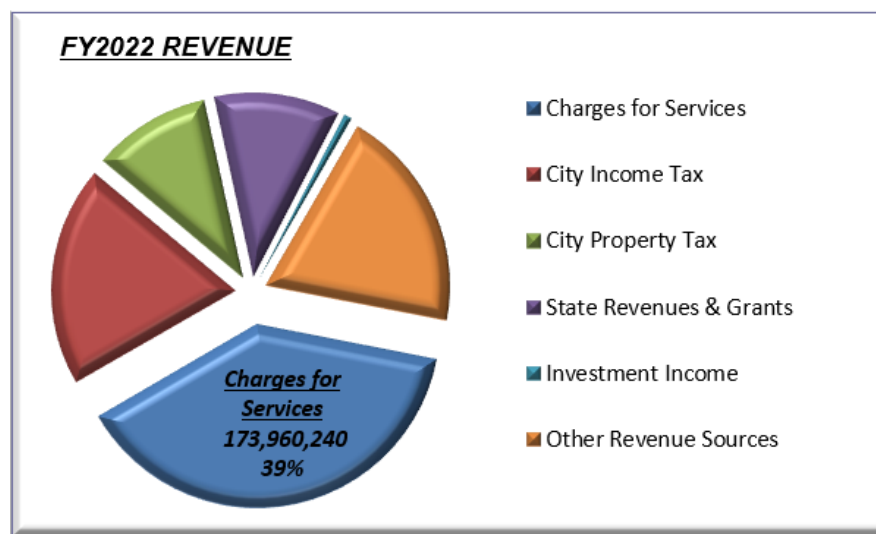
## REVENUE OVERVIEW

This section provides an overview of the City of Grand Rapid's Fiscal Plan revenues. The narrative and graphics present revenue information for all budgeted funds as well as separate revenue data by source and by fund.

The General Operating Fund (GOF) is where the City accounts for most tax supported activities. Several years ago, City income tax and property tax revenues were 38.6% and 16.9% of total GOF revenues respectively, but for FY2022 the proportionate shares are projected to be 41.4% and 8.8%. The shift to the more economically volatile Income Tax as the primary GOF revenue source has contributed, in part, to the ongoing GOF budget constraints. Also contributing to the City's economic challenges are reductions in the statutory revenue sharing program which has never fully recovered from earlier highs, as well as the impacts of the COVID-19 pandemic, which have reduced anticipated local income tax revenues due to State work from home orders. FY2022 GOF income tax revenue is projected to be 13.8% less than the FY2021 Adopted Budget.

City revenues are most easily explained by separating the sources into six major groups.

## GROUP 1 - CHARGES FOR SERVICES



Charges for Services consist of revenues derived from charging the recipient for the product or service provided by the City. Most of the revenue from user charges is from the Enterprise Funds such as the Water Supply System, Sewage Disposal System, and Parking System. These systems are large operations serving City residents and businesses as well as several surrounding communities.

Other City funds with user fee revenues include the 61st District Court, Refuse Collection and Disposal, Building Inspection, Streets, Vehicle Storage, and Parks Funds. Examples of charges for services include Licensing Fees, Refuse Collection and Disposal Fees, Inspection Fees and Special Event Fees.

The [Fee Inventory](#) schedule provides a detailed breakdown of adopted City fees by department for service delivery. No significant changes to City service levels are contemplated in FY2022.

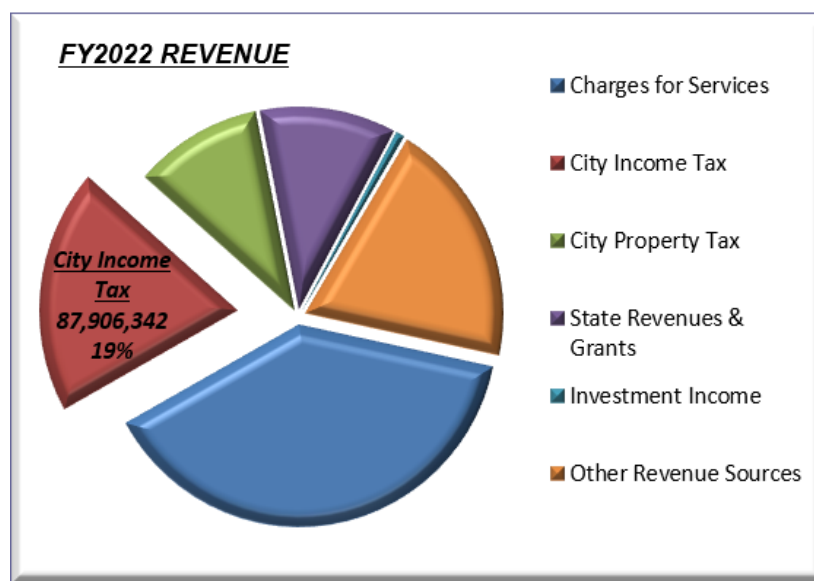
This category is an increasingly larger revenue source as the City has focused more attention on full cost recovery from user charges. Unlike the private sector, state laws and related court cases limit City fees to the costs of the services provided, while any additional amounts would be considered an unauthorized tax. A comprehensive [Water and Sewer Rate Study](#) is prepared annually to ensure compliance with state laws and with bond covenants, and to assure the solvency of the Systems. All other user fees are examined and adjusted on an annual basis by the individual departments.

## WATER AND SEWER RATES

	GR Water	GR Sewer	Annual Impact
<b>As of July 1, 2020</b>	\$351.12	\$482.48	\$833.60
<b>As of July 1, 2021</b>	\$348.20	\$502.20	\$850.40
<b>\$ Inc/(Dec)</b>	(\$2.92)	\$19.72	\$16.80
<b>% Inc/(Dec)</b>	(0.83%)	4.09%	2.02%
<b>Annual Gallons</b>	77,792	56,848	N/A

City Departments have been directed to focus on achieving 100% cost recovery for all services (City Commission [User Fee Policy 700-10](#)). If achievement of the 100% recovery level will negatively impact the Strategic Plan goals, departments should recommend an alternative cost recovery goal, and identify a source of subsidy for any unrecovered costs.

## GROUP 2 - CITY INCOME TAXES



With the approval of Michigan Public Act 284 in 1964, as amended, the State authorized Michigan cities to adopt uniform city income tax ordinances if approved by the City's voters. Income tax receipts are deposited into the General Operating Fund, Capital Reserve Fund, Vital Streets Fund, and the Sidewalk Repair Fund.

In 1967, the voters approved a two-mill reduction in the City's property tax millage and a new tax on income earned within the City regardless of the residence of the taxpayer. Taxed income includes business net income and individuals' salaries and wages. Up to and including the calendar year ending December 31, 1995, residents paid 1% and non-residents paid 1/2 of 1%.

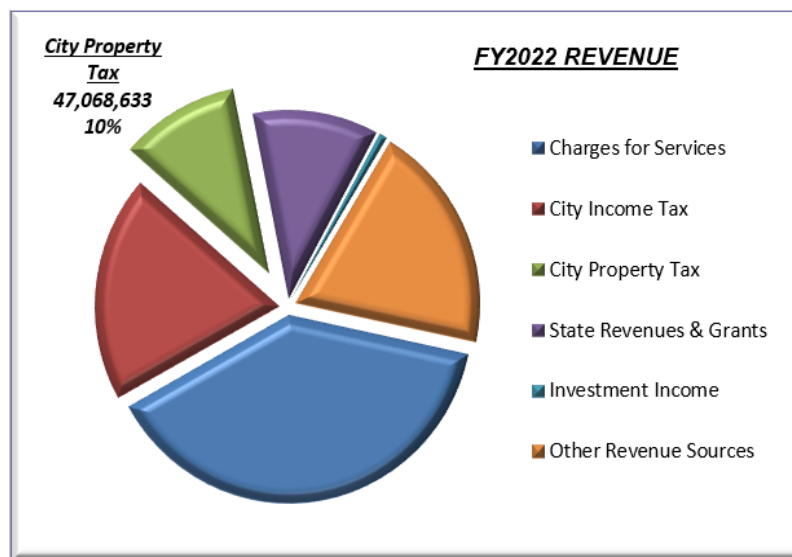
In 1995, the City's voters authorized an increase in the income tax from 1.0 % to 1.3% for residents and from 0.5% to 0.65% for non-residents effective January 1, 1996. In May 2010, the City's electorate authorized a temporary increase in the income tax from 1.3% to 1.5% for residents and from 0.65% to 0.75% for non-residents effective July 1, 2010 through June 30, 2015. In May 2014, voters approved extending the temporary income tax increase another 15 years to pay for Vital Streets.

Beginning July 1, 2010, the dependency exemption was lowered from \$750 to \$600 per dependent.

Assumptions are made as to the rate at which taxable income is expected to grow. We then overlay the temporary increase in the income tax rate and the permanent decrease in the exemption rate. The estimated revenues shown in the fiscal plan include the additional revenue from this ballot measure and are shown on the Vital Streets and Sidewalk Repair Fund Statements. Income tax revenue (other than that generated by the May 2014 ballot measure) is divided between the Capital Reserve Fund and the General Operating Fund.

FY2020 year-end income tax revenues trended slightly below FY2019 revenues with a decline of 0.45%. A substantial decline is expected in FY2021 as a result of the ongoing COVID-19 pandemic and ensuing economic fallout. Staff anticipate that FY2021 will end the year down 17.6% over FY2020 results driven largely by non-resident taxpayers working from home in response to COVID-19 safety protocols as well as a portion of the City's revenue base shifting from taxable salaries and wages to non-taxable unemployment compensation. Ongoing compliance efforts are anticipated to mitigate a portion of the revenue loss. This budget anticipates a 2.0% increase in income taxes in FY2022, a 6% increase in FY2023 and then a 3.0% increase each year of the remaining forecast period of FY2024-FY2026. The income tax growth projections are conservative anticipating a steady but gradual economic recovery in the upcoming years. This is in alignment with economic forecasts at the State level. The American Rescue Plan Act of 2021 (ARPA) provides significant relief from the economic and health effects of the COVID-19 pandemic and the ongoing recession. The ARPA was signed into law by President Joseph Biden on March 11, 2021 and includes funding to address revenue losses, such as income tax, experienced as a result of the crisis. Staff monitor actual income tax receipts weekly and pay close attention to key economic indicators while making income tax receipt projections for future year Fiscal Plans.

### GROUP 3 - CITY PROPERTY TAXES



#### **REAL PROPERTY TAX**

Property taxes, currently the City's fifth largest overall source of funds, have long been a serious citizen concern in Michigan. The General Property Tax Act, Michigan Public Act 206 of 1893, is regularly amended by State legislators but voters approved major changes in 1978 and 1994 which affect the City of Grand Rapids' property tax revenues on an ongoing basis.

In 1978, the "Headlee Amendment" and enabling legislation, Michigan Public Act 35 of 1979, placed limitations on increases of property tax millage rates by the State. The Headlee Amendment effectively reduces the maximum authorized tax rate that can be levied by a local taxing unit. Under the Headlee Amendment, if taxable property values rise faster than consumer prices, the maximum authorized millage rate is reduced, or "rolled back" to what would have been calculated if the inflation rate were used for valuation.

Until 1994, property taxes were based on a property's assessed value or an amount equal to 50% of the property's market value. This meant that property taxes went up and down in close relation to an increase or decrease in property value. With the passage of Proposal A, however, the tax was stabilized. In fact, some of the tax burden was shifted from property to sales tax, which was increased from 4% to 6%.

Proposal A created a new basis by which property tax would be calculated: the taxable value of the property. The taxable value of a property can only increase each year by the lesser of the rate of inflation or 5%. This allowed property values to rise in the 1990's without a corresponding rise in taxes. Unfortunately, it can also allow property values to fall without a corresponding decrease in taxes. It should also be noted that new construction and transfers of ownership are exceptions to the cap.

The initial Headlee Amendment permitted rolled back millages to be adjusted upward when property tax values increased by less than the rate of inflation. However, the Legislature eliminated any millage rate recovery for this situation following the passage of Proposal A in 1994.

Pursuant to Michigan Public Act 298 of 1917, as amended, the City is authorized to levy up to 3.0000 mills for refuse collection and disposal activities without seeking voter approval.

Public Act 359 of 1925, as amended authorizes home rule cities, like Grand Rapids, to levy up to \$50,000 for promotional purposes. After collecting these property taxes, the City disburses the funds to Experience Grand Rapids.

City Property Taxes are generated by applying the approved millage rates to the taxable value of a property. One mill equals \$1.00 per \$1,000 of taxable property value. The taxable value of property may be less than or equal to but cannot exceed the property's SEV. Property tax revenues are deposited into the General Operating, Library, Capital Reserve, Refuse Collection and Disposal, and Parks Millage funds.

Leading up to the 2007/2008 great recession, the gap between the City's SEV and TV peaked at approximately 15%. Viewing this gap in terms of the property tax base indicates that the City was not allowed to collect taxes on 15% of the value on the assessment roll. However, the large gap between SEV and TV allowed the City's property tax base to annually grow by slightly more than the CPI in the years leading up to the great recession.

Due to declines in property values that ensued between 2007 and 2013, the gap between SEV and TV eroded from 15% to less than 4%. During this same time, the City's property tax base declined as TV's of individual properties dropped below SEV's. Since 2015, the City's taxable value has turned positive as the real estate market continues to improve, however Proposal A will continue to limit growth in property tax revenue.



## REAL PROPERTY TAX MILLAGE RATES

	Max Auth Millage	2020 (FY2021)	2021 (FY2022)	Increase / (Decrease)
<b>City Operating</b>	6.4100	5.8997	5.8129	(0.0868)
<b>Library</b>	0.3741	0.3630	0.3576	(0.0054)
<b>Refuse</b>	3.0000	1.6000	1.6000	0.0000
<b>Promotional</b>	4.0000	0.0090	0.0087	(0.0003)
<b>Parks (Old-0.98 Max)</b>	0.0000	0.9353	0.0000	(0.9353)
<b>Parks II (New)</b>	1.2500	0.0000	1.2158	1.2158
<b>TOTAL</b>	15.0341	8.8070	8.9950	0.1880

## GRAND RAPIDS PROPERTY TAX BILL

	GR Property Tax Bill (City of Grand Rapids millage only)	Average Residential Taxable Value	Estimated Average Market Value
<b>As of July 1, 2020</b>	\$512.09	\$58,146	\$164,154
<b>As of July 1, 2021</b>	\$540.42	\$60,081	\$175,867
<b>\$ Inc/(Dec)</b>	\$28.33	\$1,935	\$11,713
<b>% Inc/(Dec)</b>	5.53%	3.33%	7.14%

## PERSONAL PROPERTY TAX

A package of bills passed in 2012, and the subsequent passage by voters of Proposal 1 of 2014, created two personal property exemptions. The first exemption, which began in 2014, is the "Eligible Personal Property" exemption. The second exemption, which began in 2016, is the "Eligible Manufacturing Personal Property" exemption.

The “Eligible Personal Property” exemption, also known as the “Small Taxpayer Exemption” exempts business personal property owned, leased, or in the possession of a business, if the total true cash value is less than \$80,000 in that local unit. Businesses must annually file an affidavit with the local assessor to be eligible for the exemption.

The “Eligible Manufacturing Personal Property” exemption eliminates personal property taxes on personal property which is used either for industrial processing, or direct integrated support of industrial processing. The exemption is phased in over several years beginning in 2016. By 2023, all eligible manufacturing personal property will be exempt in the State of Michigan.

Other features of the bills include a proportion of “Use Tax” revenues be redirected to local units of government to offset revenue losses caused by the exemptions; establishment of a “State Essential Services Assessment” which was levied against exempt personal property in 2016 with the revenue going to the State’s general fund; and creation of the “Local Community Stabilization Authority” which will receive and disburse the local communities share of the State “Use Tax.” Each municipality’s percentage of general operating millage used to fund the cost of essential services (police, fire ambulance or jails) in the municipality’s fiscal year ending in 2012 will be used in the calculation of each municipality’s Local Community Stabilization Share Revenue Essential Services Distribution starting in 2016. The total amount projected to be received by the City’s General Fund in FY2022 for Essential Services is \$381,457.

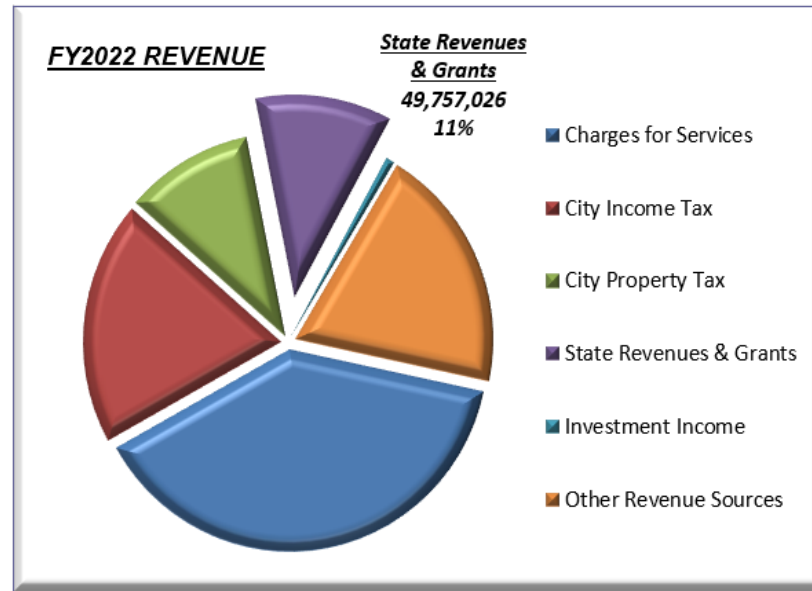
### **CITY PROPERTY TAX CONCLUSION**

The effects of the recovering real property market, combined with the expectation of 100% reimbursement for personal property exemption losses, are expected to result in steady property tax revenue increases of slightly above 2%. Property taxes are also a key source of funding for most of the City’s component units, including the Downtown Development Authority, the Monroe North Tax Increment Financing Authority, the Smart Zone Local Development Financing Authority, the Brownfield Redevelopment Authority, and the various corridor improvement districts.

More information is available on the [Assessor’s Office](#) webpage including:

- Property Tax Estimator
- Property Lookup
- Principal Residence and Other Exemptions
- Assessment Roll Report
- Real Property Annual Review Program
- Special Assessments

## GROUP 4 - STATE REVENUES AND GRANTS



State Revenues and Grants include three major sources of revenues. State grants, state shared revenues and gas and weight taxes. These are historically the City’s third largest source of funds but rank as the fourth in the FY2022 revenue projections due to the adverse impacts of COVID-19. State revenues and grants are dependent on the State’s economic health.

### **STATE GRANTS**

State grants support operating and capital activities for City projects ranging from child enrichment programs to street improvements. The amount of State grants received annually fluctuates depending on the timing and purpose of the grant. Like other grants, State grant revenues and expenditures are recognized via budget amendments when award letters or agreements are received from the granting agency.

### **STATE SHARED REVENUES**

Revenue Sharing is the State program that previously distributed portions of the 6% total sales tax collected by the State and distributed to the cities according to predetermined formulae. The City historically received revenue sharing payments from the State under both the State Constitution and the Michigan Revenue Sharing Act, P.A. 140 of 1971; however, in FY2012, the State eliminated Statutory Revenue Sharing altogether and replaced it with the Economic Vitality Incentive Program (EVIP) which was later renamed to the City, Village and Township Revenue Sharing Program (CVTRS).

Overall, State Revenue Sharing distributions are well below the highs received in 2002, primarily due to cuts in the statutory (now CVTRS) component of the revenue. The last several years have shown small increases in the Constitutional revenue sharing distributions while the CVTRS payments have remained constant. Staff have projected FY2021 State Revenue Sharing distributions to increase 8.3% over FY2020 receipts. This is comprised of a 4.9% increase in constitutional revenue sharing and a 20% increase in statutory (CVTRS) revenue sharing. The significant increase in the statutory portion is due to the fact that the State suspended the August 2020 CVTRS revenue sharing payment. Replacement funding was provided by the Coronavirus Relief Local Government Grants (CRLGG) Program. Staff have projected FY2022 State Revenue Sharing distributions to decline by 1.6% from the FY2021 forecast. This is comprised of a 2.8% decrease in constitutional revenue sharing and a 2% increase in statutory (CVTRS) revenue sharing. Staff projections are based upon the most recent State of Michigan guidance (Executive Recommendation updated February 11, 2021). Constitutional Revenue Sharing distributions are deposited to the General Administration Account and CVTRS revenues are split evenly between the General Fund and Capital Reserve Fund.

### **STATE GAS AND WEIGHT TAXES**

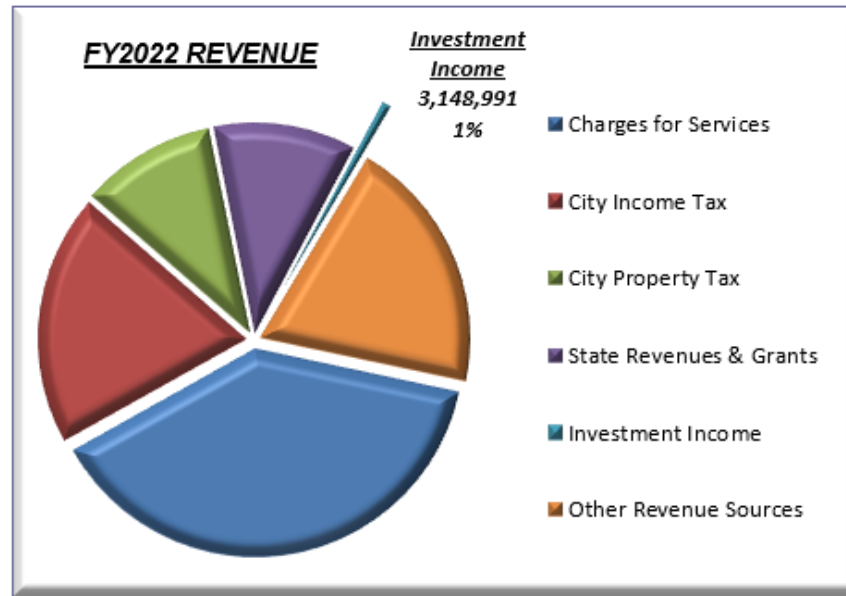
The Michigan Constitution provides that certain proceeds of taxes levied by the State on motor vehicle fuels and registered motor vehicles be deposited into the Michigan Transportation Fund. Revenues deposited into the Fund are allocated by a formula established under Public Act 51 of 1951, and transferred to several organizations, including the City, for transportation purposes.

These funds (known as "Gas and Weight Taxes") are distributed to cities and villages, after certain deductions by the State, on the basis of population and mileage for the type of street when compared to the total for the State.

Based upon State estimates, staff anticipate Gas and Weight taxes to increase by 5.8% in FY2021 compared to FY2020 receipts. Staff are forecasting a somewhat similar increase in FY2022 at 4.9% with FY2023 and beyond set to a more conservative 1% due to long-term uncertainties. A decline of 15% was originally forecast for FY2021 due to the economic impact of the COVID-19 pandemic and the anticipated decline in motor fuel consumption. Fortunately, this decline has not been realized to date and Gas and Weight taxes continue to outperform the prior year forecast. The State of Michigan took action in 2016 (City's FY2017 and beyond) and passed legislation that increased gas and weight taxes, as well as registration and other fees which will provide increased revenues to municipalities across the state. The State has taken a phased-in approach since 2016 with the goal of increasing revenues by approximately \$9 million annually to the City. The first \$6 million of the increased revenue will be allocated to Vital Streets as promised in the Investment Guidelines and any amounts exceeding \$6 million will be allocated between Vital Streets Capital and Operations proportionately. The \$6 million threshold has been exceeded since FY2019 and this is projected to continue through the current forecast.

If fully realized, the anticipated new revenues will meet and exceed the projections developed when the investment amounts were established as part of the Vital Streets Income Tax Extension and will allow the City to meet its goal of 70% of streets "good or fair" by the end of the 15-year tax increase.

**GROUP 5 - INVESTMENT EARNINGS**



Investment Earnings are the result of investing cash at prevailing interest rates until it is needed to pay for goods and services. The City Treasurer is authorized by State statute and City ordinance to invest surplus monies belonging to and under the control of the City. Surplus funds must be invested in accordance with Michigan Public Act 66 of 1977, as amended, (MCL 129.91 et seq.); Chapter 18 of the Grand Rapids City Code and the City of Grand Rapids Investment Policy. In summary, the City Treasurer may invest in the following investment instruments:

- Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution, subject to a variety of criteria.
- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two of the standard ratings services and that matures not more than 270 days after date of purchase.
- United States or federal agency or instrumentality obligation repurchase agreements.
- Bankers' acceptances of United States Banks.
- Obligations of Michigan or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.

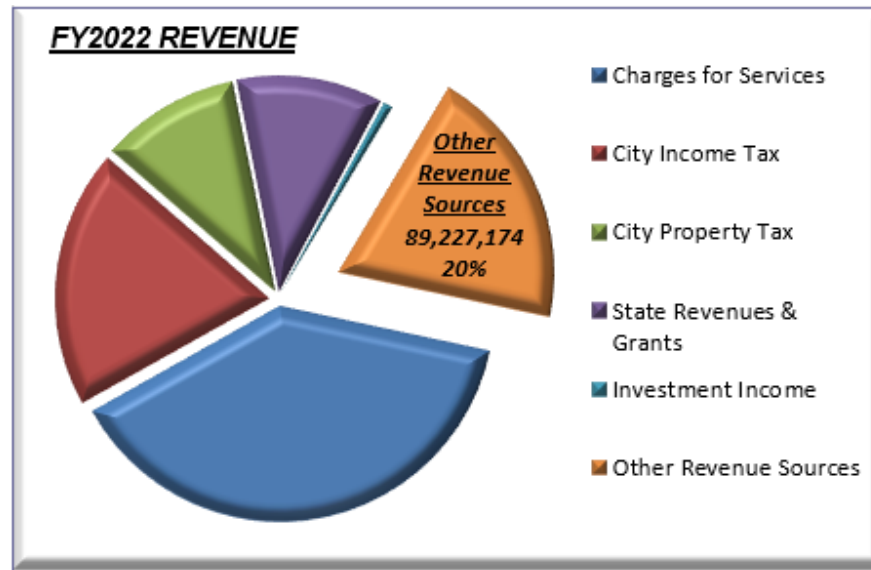
- Mutual funds registered under the federal Investment Company Act of 1940 (title I of chapter 686, 54 Stat. 789, 15 USC 80a-1 to 80a-3 and 80a-4 to 80a-64) composed of investment vehicles which are legal for direct investment by local units of government in Michigan. These investments are also subject to a variety of criteria.
- Investment pools organized under the Local Government Investment Pools Act (Michigan Public Act 121 of 1985,) as amended, and/or organized under the Surplus Funds Investment Pool Act (Michigan Public Act 367 of 1982.) subject to a variety of criteria.

The above investment instruments and the cash balances in the City's checking accounts are subject to certain risks, as are all investment instruments. By restricting the investment options the City Treasurer has to the investment instruments listed above, State law and City code have greatly reduced the level of risk when investing the City's funds. However, the City's investments are still subject to the risks summarized below. Additional information regarding investment risk is described in the City's audited Annual Comprehensive Financial Report available online.

- Credit Risk: The risk that an issuer or other counterparty to an investment will not fulfill its obligations.
- Custodial Credit Risk: The risk that, in the event of a failure of the counterparty, the City may not be able to recover the value of investments or collateral securities that are in the possession of an outside party.
- Interest Rate Risk: This risk is the exposure of investments to changes in market value when interest rates change.
- Concentration of Credit Risk: The City's Investment Policy places limits on the amount that may be invested in any one issuer. The policy allows a maximum investment of 25% of available funds to be invested per financial institution at the time of the investment. In other words, the City Treasurer may not place all the City's "eggs" in one basket.

Over the last few years, the City took a different approach to investing excess cash balances. The City contracted with third-party money managers and has been aggressively placing excess funds for more active management by these professional managers. This approach has been paying off with increased overall yields, however, the impacts of the COVID-19 pandemic have recently limited potential investment gains.

## GROUP 6 - OTHER REVENUE SOURCES



### **COST ALLOCATION**

Other sources of revenue include a multitude of minor items including funds transferred from non-General Operating Funds to the General Operating Fund for centralized support services like human resources and accounting. The amounts are determined by the City's Cost Allocation Plan which is prepared in compliance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

Cost allocation charges to the departments/funds are driven by the amount being allocated from the various central service departments. Annual fluctuations could be the result of either the central service departments incurring higher or lower expenditures or the allocation base increasing or decreasing for a recipient department/fund.

### **GRANTS**

Normally grant revenues and expenditures are budgeted entirety via a budget amendment in the fiscal year they are received. For multiple year grants, these appropriations remain in effect until the grant is closed so there is no subsequent budget activity in future fiscal years. The current year estimate includes only the actual revenue receipts and expenditures that are anticipated to take place during the fiscal year. The following year's proposed grants budgeted in the Fiscal Plan are those new grants that are awarded and not previously budgeted. The budget authority for these new grants will also remain in effect until they are closed. In Fiscal Years 2021 and 2022, the City is anticipating receipt of a significant

federal grant award resulting from the recently passed American Rescue Plan Act of 2021 (ARPA). The City anticipates receipt of \$47 million in both FY2021 and FY2022 (around mid-May of each year) for a total estimated award of \$94 million. The ARPA specifies allowable uses and certain restrictions with a deadline of December 31, 2024 to utilize the funds. Further detailed guidance from the U.S. Department of Treasury is expected. The estimated award for this federal grant is forecasted in the budget and has significantly increased the Other Revenue Sources group as compared to previous fiscal plans.

#### **FIDUCIARY FUNDS**

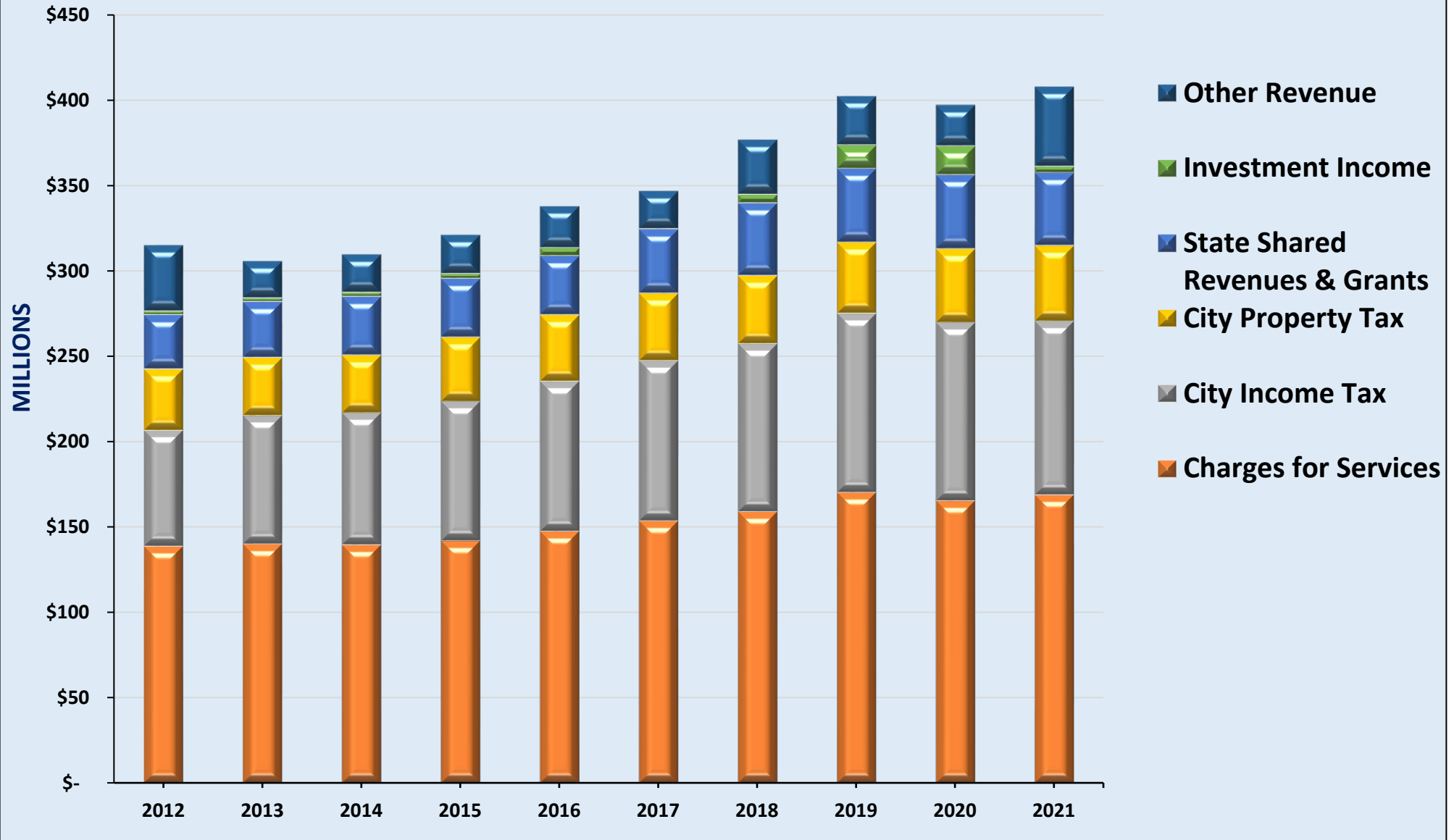
The total revenues of the City's budgeted funds include fiduciary funds. These funds are used to account for assets held in trust by the City for the benefit of individuals or other entities. An example being Other Post-Employment Benefits or "OPEB" trust funds, which were created to pay for employee retiree healthcare benefits.



This section includes two graphical representations of the City's major revenue sources for all budgeted funds.

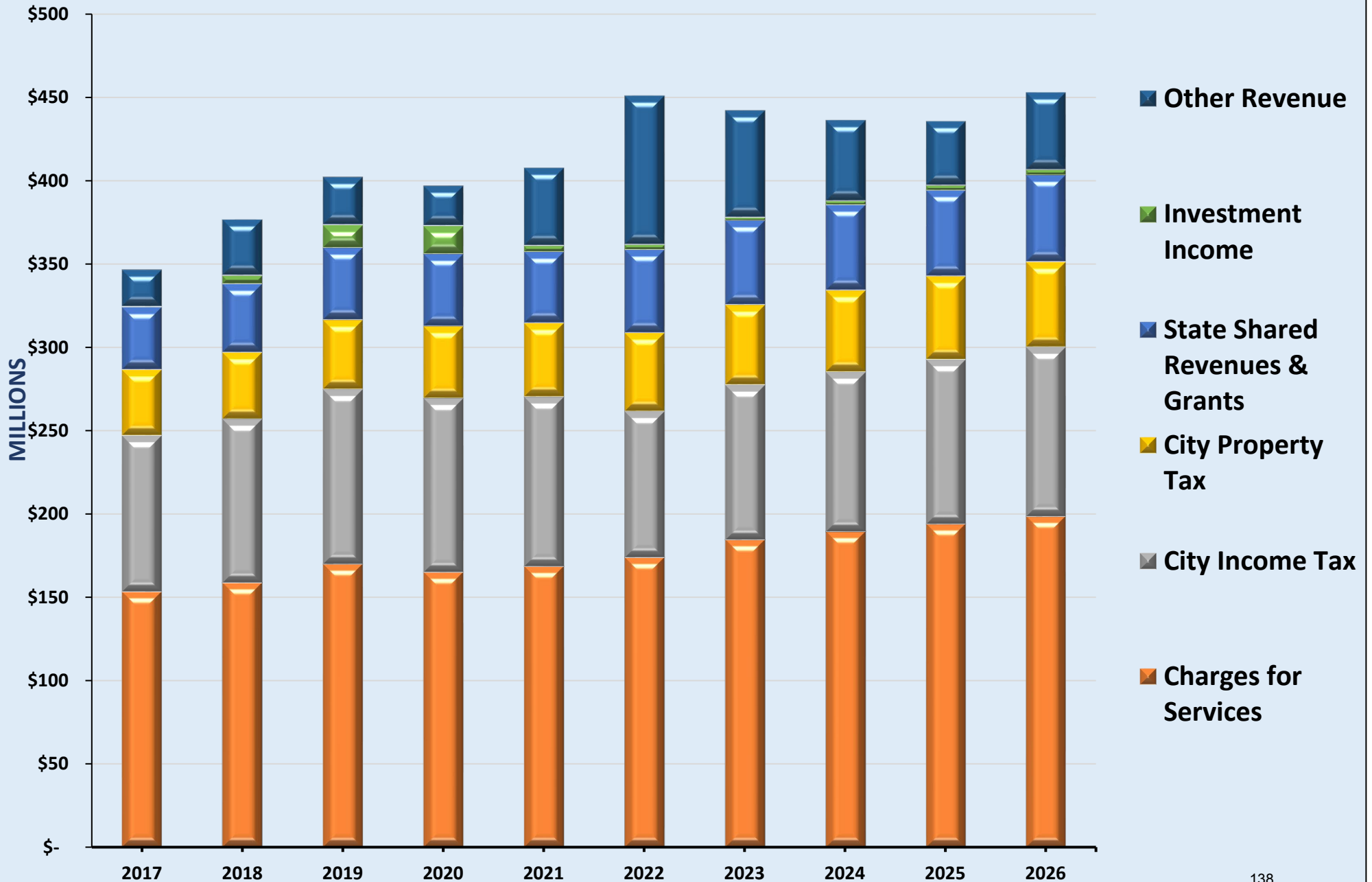
## **10 YEAR HISTORY OF MAJOR REVENUE SOURCES**

**\*2021 REFLECTS ADOPTED BUDGET AMOUNTS\***



## 5 YEAR HISTORY AND 5 YEAR PROJECTION OF MAJOR REVENUE SOURCES

*\*2021 REFLECTS ADOPTED BUDGET AMOUNTS\**



## STATEMENT OF ACQUISITION AND USE OF SURVEILLANCE EQUIPMENT AND SURVEILLANCE SERVICES

THE CITY OF GRAND RAPIDS ADMINISTRATIVE POLICY NUMBER 15-03 DATED MARCH 24, 2015 TITLED ACQUISITION AND USE OF SURVEILLANCE EQUIPMENT AND SURVEILLANCE SERVICES REQUIRES THAT THE CITY, AS PART OF ITS ANNUAL FISCAL PLAN, SHALL SEPARATELY IDENTIFY PUBLIC FUNDS BUDGETED FOR THE ACQUISITION OF NEW SURVEILLANCE EQUIPMENT THAT IS SUBJECT TO THE POLICY.

THE FY2022 FISCAL PLAN DOES NOT INCLUDE FUNDING FOR ANY NEW PROGRAMS OR PROJECTS THAT MEET THE CRITERIA AND DEFINITION OF POLICY NUMBER 15-03.



CITY OF  
GRAND  
RAPIDS  
MICHIGAN  
[WWW.GRCITY.US](http://WWW.GRCITY.US)

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## INTRODUCTION TO FUND SUMMARIES

The City of Grand Rapids accounts for expenditures and revenues according to the generally accepted accounting practices as defined by the Governmental Accounting Standards Board (GASB). These standards require public agencies to maintain separate accountability over financial resources dedicated for specific financial purposes through fund designations. Governmental financial operations will incorporate several different types of funds. In order to have a reasonable structure, funds are classified in generic groups.

The groups budgeted by the City of Grand Rapids, and included in this Fiscal Plan, are governmental fund types and proprietary fund types. These fund types are defined as follows:

### **GOVERNMENTAL FUND TYPES**

The funds used to fund those activities of a government that are carried out to provide services to citizens and that are financed primarily through taxes and intergovernmental revenues. Governmental Fund Types include five types of funds – general, special revenue, debt service, capital projects and permanent.

**GENERAL FUND** - Normally the most important fund of a municipality, it accounts for all resources not otherwise devoted to specific activities and finances many of the basic municipal functions, such as general administration, fire and police. This fund is the recipient of the bulk of the general tax dollars (e.g. income tax, property tax) paid by the community.

**SPECIAL REVENUE** - Accounts for receipts from revenue sources that have been earmarked for specific activities. For example, motor vehicle gas and weight taxes shared with local governments by the State for street maintenance might be accounted for in a Street Fund.

**PERMANENT** - Used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

**DEBT SERVICE** - Accounts for the financing of the interest and retirement of principal of general long-term debt.

**CAPITAL PROJECTS** - Accounts for the acquisition of capital facilities, which may be financed out of bond issues, grants-in-aid, or transfers from other funds. This type of fund is limited to accounting for the receipts and expenditures on capital projects. Any bond issues involved will be serviced and repaid by the Debt Service Funds.

### **PROPRIETARY FUND TYPES**

These funds are used to account for a government's business-type activities supported, at least in part, by fees or charges.

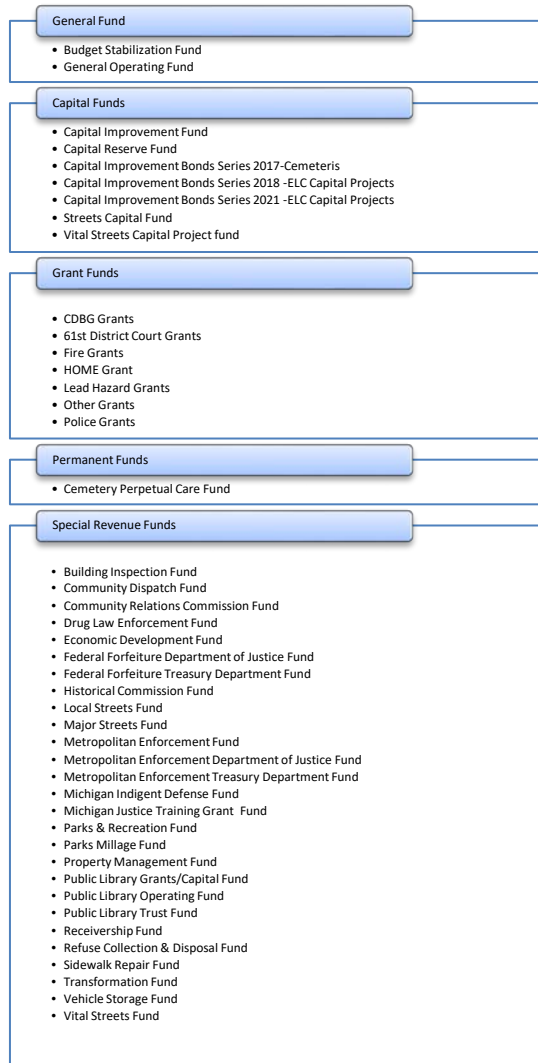
**ENTERPRISE** - Accounts for business type activities. Municipal utilities, convention centers, parking operations and other activities supported largely by user charges may be accounted for by this type fund.

**INTERNAL SERVICE** - These funds are similar to enterprise funds except that the services are not rendered to the general public but are for other governmental organization units within the same governmental jurisdiction. The operations of such activities as motor equipment services, data processing and building and grounds maintenance have been placed under this type of fund to account for the cost of such services and to encourage economy in their use.

The individual fund statements supported by supplemental information for each of the budgeted funds follow the combined fund statement. Each fund statement provides a two-year financial history of the fund, as well as an additional five years projection. Statements have been organized by fund type.

It is important to note that, although each fund is a separate entity, certain payments are often made from one fund to another. Such "contributions to other funds" could be made for any number of reasons. Perhaps the most obvious reason would be a subsidy to support the services of the recipient fund. Such a transfer most commonly occurs from the City's General Operating Fund. That fund, as the beneficiary of the general tax dollars of the community, is a resource to support other activities. Also, by design, operations of Internal Service Funds are supported by revenues from other funds. To avoid a distortion of the overall city financial picture, the combined fund statement addresses such transfers under the column titled Inter-Fund Eliminations.

## Modified Accrual Basis of Budgeting and Accounting



## What are “Budgetary Basis” and “Accounting Basis”?

Budgetary basis is the method used to determine when revenues and expenditures are recognized for budgeting purposes. Accounting basis is used to determine when revenues and expenditures are recognized for financial reporting purposes. These determinations depend on the measurement focus of the individual fund – that is, the types of transactions and events that are reported in a fund’s operating statement. The City of Grand Rapids’ funds use either the modified accrual or accrual measurement focus.

### Modified Accrual Basis

Funds that focus on current financial resources use the modified accrual basis which recognizes increases and decreases in financial resources only to the extent that they reflect short-term inflows or outflows of cash. Amounts are recognized as revenue when earned as long as they are collectible within the period or soon enough thereafter to be used to pay liabilities of the current period. These funds are known collectively as “governmental fund types.”

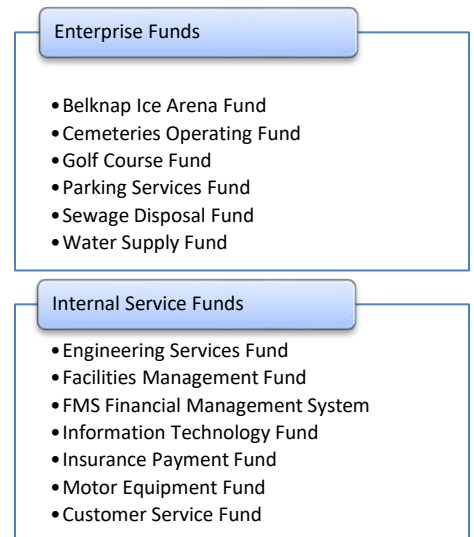
### Accrual Basis

Funds that focus on total economic resources employ the accrual basis which recognizes increases and decreases in economic resources as soon as the underlying event or transaction occurs. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. In the private sector, the accrual basis is often used by for-profit business enterprises and not-for-profit organizations.

### Difference between the City’s Budgetary Basis and Accounting Basis

For funds that use the modified accrual basis, the portion of year-end fund balance reserved for outstanding compensated absence liabilities (for example, unused vacation) is not considered part of budgetary reserves.

## Accrual Basis of Budgeting and Accounting



**CITY FUNDS BY CLASSIFICATION WITH APPROVED APPROPRIATIONS**

\$545,973,424 - JULY 1, 2021

GENERAL OPERATING	
General Operating Fund	\$ 155,955,117 <sup>1</sup>

SPECIAL REVENUE	
Building Inspection	\$ 5,430,104
61st District Court	12,327,040
Drug Law Enforcement	324,692
Economic Development Corporation (EDC)	122,956
Federal Forfeitures - Department of Justice	70,000
Historical Commission	5,400
Local Streets	7,093,575 <sup>1</sup>
Major Streets	23,462,754 <sup>1</sup>
Metropolitan Enforcement Team-Dept of Justice	70,000
Michigan Indigent Defense Commission	655,510
Michigan Justice Training	55,000
Parks and Recreation	8,577,603
Parks Millage	5,344,879
Property Management	315,580
Public Library Operating	12,166,466
Public Library Grants/Projects	935,000
Receivership Subfund	5,000
Refuse Collection	16,993,089
Sidewalk Repair	2,448,749
CRC-Rosa Activities	5,000
Vehicle Storage Facility	859,945
Vital Streets Operating	10,409,727
	<u>\$ 107,678,069</u>

INTERNAL SERVICE	
Engineering Services	\$ 6,156,879
Facilities Operating	5,460,474
Facilities Capital	1,160,109
FMS Fund	646,569
Information Technology Operating	6,793,880
Information Technology Capital	664,479
Customer Service	2,057,575
Insurance Health Subfund	29,010,291
Insurance Risk Management Subfund	5,495,184
Motor Equipment Operating	8,030,010
Motor Equipment Capital	5,515,583
	<u>\$ 70,991,033</u>

ENTERPRISE	
Auto Parking Operating	\$ 16,258,731 <sup>2</sup>
Auto Parking Capital	1,750,000 <sup>2</sup>
Belknap Ice Arena	238,500
Cemetery Operating	1,500,435
Cemetery Golf Course	715,630
Sewage Disposal Operations	51,792,700 <sup>2</sup>
Sewage Disposal Capital	9,625,000 <sup>2</sup>
Water Supply System Operations	54,432,715 <sup>2</sup>
Water Supply System Capital	29,695,000 <sup>2</sup>
	<u>\$ 166,008,711</u>

GRANTS	
Community Development Block Grant	\$ 5,146,343
Home Investment Partnership Program	1,277,660
Other Grants	124,065
	<u>\$ 6,548,068</u>

CAPITAL IMPROVEMENT	
Capital Reserve	\$ 10,381,537 <sup>1</sup>
Capital Improvement	8,185,957 <sup>1</sup>
Streets-Capital Projects	200,000 <sup>1</sup>
Vital Streets Capital	8,570,277 <sup>1</sup>
	<u>\$ 27,337,771</u>

PERMANENT	
Cemetery Perpetual Care	\$ 60,546

FIDUCIARY (INFORMATIONAL)	
General Retiree Health Care	\$ 4,844,396
Police Officer Retiree Health Care	3,593,282
Firefighter Retiree Health Care	2,839,843
Library Retiree Health Care	116,588
	<u>\$ 11,394,109</u>

<sup>1</sup> Major Governmental Funds

<sup>2</sup> Major Enterprise Funds



## DEPARTMENT LISTING BY CABINET

Cabinet No	Cabinet Name	Department No	Department Name
A110	Public Library	790	Library
A120	Clerk's Office	215	Clerk
A130	Executive Office	101	City Commission
A130	Executive Office	180	Communications
A130	Executive Office	172	Executive Office
B210	Community Services	733	Code Compliance
B210	Community Services	694	Community Development Services
B220	Public Services	567	Cemetery
B220	Public Services	447	Engineering Services
B220	Public Services	527	Environmental Services
B220	Public Services	784	Golf Course
B220	Public Services	698	Our Community's Children
B220	Public Services	751	Parks and Recreation
B220	Public Services	528	Refuse
B220	Public Services	533	Stormwater
B220	Public Services	448	Street Lighting
B220	Public Services	449	Streets
B220	Public Services	536	Water
C310	Design & Development	703	Building Inspections
C310	Design & Development	701	Planning
C335	Parking and Mobility	546	Parking
C335	Parking and Mobility	519	Traffic Safety
C340	Economic Development	746	Business Improvement District
C340	Economic Development	728	Economic Development
D420	Administrative Services	273	311 Customer Service
D420	Administrative Services	271	Admin Services Support

Cabinet No	Cabinet Name	Department No	Department Name
D420	Administrative Services	270	Human Resources
E510	Police	325	Dispatch
E510	Police	308	Oversight & Public Accountability
E510	Police	301	Police
E520	Fire	336	Fire
E530	District Court	286	61st District Court
E540	Attorney's Office	266	Attorney
F610	Facilities & Fleet Management	265	Facilities Management
F610	Facilities & Fleet Management	542	Fleet Management
F620	Fiscal Services	257	Assessor
F620	Fiscal Services	212	Fiscal Services
F620	Fiscal Services	261	General Administration
F620	Fiscal Services	255	Income Tax
F620	Fiscal Services	233	Purchasing
F630	Technology & Change Management	228	Information Technology
F640	Treasury	253	Treasurer
F650	Comptroller	191	Comptroller
G110	Retirement Activities	275	Retiree Health Care
G210	Authorities	742	Brownfield Redevelopment Authority
G210	Authorities	744	Corridor Improvement Districts
G210	Authorities	740	Downtown Development Authority
G210	Authorities	743	SmartZone LDFA
G210	Authorities	741	Tax Increment Financing Authority
G310	Other Activities	745	Downtown Improvement District
G310	Other Activities	803	Historical Commission

**DEPARTMENT & FUND RELATIONSHIP BY FUND TYPE**

BASED ON FY2022-26 APPROVED BUDGET

DEPARTMENTS	CAPITAL	COMPONENT UNITS	ENTERPRISE	GENERAL	GRANT	INTERNAL SERVICE	OTHER	PERMANENT	SPECIAL REVENUE
311 Customer Service 273				X		X			
61st District Court 286		X			X				
Assessor 257				X					
Attorney 266				X					
Brownfield Redevelopment Authority 742		X							
Building Inspection 703									X
Business Improvement District 746								X	X
Cemetery 567			X					X	
City Commission 101				X					
City Retirement System 274		X							
Clerk 215				X					
Code Compliance 733				X					X
Communications 180				X					
Community Development 694				X	X				X
Comptroller 191				X					
Corridor Improvement Districts 744		X							
Dispatch 325				X					
Downtown Development Authority 740		X							
Downtown Improvement District 745									X
Economic Development 728				X					X
Engineering 447	X					X			X
Environmental Services 527			X						
Equity and Engagement 271				X					X
Executive Office 172	X			X					
Facilities Management 265	X					X			
Fire 336	X			X	X				
Fiscal Services 212				X					
Fleet Management 542						X			
General Administration 261				X					
Golf Course 784			X						
GR Building Authority 279							X		
Grand Valley Regional Biosolids Authority 585							X		
Historical Commission 803									X
Human Resources 270				X		X			
Income Tax 255				X					
Information Technology 228	X					X			
Joint Building Authority 278							X		
Library 790							X		X
Long Term Debt (Appropriation Lapse) 907				X					
Our Community's Children 698				X					X
Oversight and Public Accountability 308				X					
Parking 546			X						
Parks and Recreation 751	X		X						X
Planning 701				X					
Police 301	X			X					X
Purchasing 233				X					X
Refuse 528									X
Retiree Healthcare 275							X		
SmartZone LDFA 743		X							
Stormwater 533	X			X					X
Street Lighting 448	X			X					
Streets 449	X								X
Tax Increment Financing Authority 741		X							
Traffic Safety 519	X								X
Treasurer 253			X	X					X
Water 536			X						

**CITY OF GRAND RAPIDS, MICHIGAN  
COMBINED BUDGETED FUNDS  
FISCAL YEAR 2022**

**STATEMENT OF REVENUES AND APPROPRIATIONS  
July 1, 2021**

	GENERAL OPERATING	SPECIAL REVENUE	CAPITAL IMPROVEMENT	PERMANENT	FIDUCIARY	ENTERPRISE	INTER-FUND ELIMINATIONS	TOTAL ALL FUNDS	MEMORANDUM ONLY INTERNAL SERVICE FUNDS
<b>REVENUES:</b>									
401 Taxes	\$88,477,071	\$37,148,592	\$9,349,312	\$ -	\$ -	\$ -	\$ -	\$134,974,975	\$ -
450 Licenses and Permits	2,437,736	4,246,447	-	-	-	79,000	-	6,763,183	164,000
500 Intergovernmental Revenues	65,611,575	35,653,488	4,933,867	-	-	2,474,500	-	108,673,430	24,115
600 Charges for Services	14,234,044	17,890,474	-	19,200	7,227,535	134,588,987	-	173,960,240	44,938,475
655 Fines and Forfeitures	2,160,000	190,000	-	-	-	1,334,000	-	3,684,000	-
664 Interest and Rents	808,664	778,492	205,517	51,546	3,606,954	2,184,896	-	7,636,069	15,094,756
671 Other Revenue	286,035	830,067	1,624,777	-	-	1,357,446	-	4,098,325	6,520,172
695 Other Financing Sources	2,124,518	18,870,954	14,426,791	112,696	-	36,465,854	(\$60,722,629)	11,278,184	-
From (To) Fund Balance	(20,184,526)	(1,382,377)	(3,202,493)	(122,896)	559,620	(12,475,972)	-	(36,808,644)	4,249,515
<b>TOTAL REVENUES</b>	<b>\$155,955,117</b>	<b>\$114,226,137</b>	<b>27,337,771</b>	<b>\$60,546</b>	<b>\$11,394,109</b>	<b>\$166,008,711</b>	<b>(\$60,722,629)</b>	<b>\$414,259,762</b>	<b>\$70,991,033</b>
<b>APPROPRIATIONS:</b>									
A110 Public Library	\$ -	\$13,101,466	\$ -	\$ -	\$ 11,988	\$ -	(\$748,358)	\$12,365,096	\$ -
A120 Clerk's Office	2,198,425	-	-	-	-	-	-	2,198,425	-
A130 Executive Office	3,798,097	-	10,381,537	-	-	-	(7,537,008)	6,642,626	-
B210 Community Services	4,636,897	7,731,107	-	-	-	-	(1,545,091)	10,822,913	-
B220 Public Services	6,450,340	67,208,848	11,400,277	60,546	-	146,955,126	(33,979,844)	198,095,293	6,156,879
B230 Parks Operations	-	-	-	-	-	-	-	-	-
C310 Design Devt & Community Engag	2,145,848	5,430,104	-	-	-	-	(420,099)	7,155,853	-
C315 Economic Development	-	-	-	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-	-	-	-
C335 Parking and Mobility	-	6,340,605	960,000	-	-	18,008,731	(2,481,197)	22,828,139	-
C340 Economic Development	323,404	438,536	-	-	-	-	(10,119)	751,821	-
D410 Human Resources	-	-	-	-	-	-	-	-	-
D420 Administrative Services	4,488,625	5,000	-	-	-	-	-	4,493,625	36,563,050
E510 Police	62,318,226	519,692	-	-	-	-	-	62,837,918	-
E520 Fire	33,290,496	-	400,000	-	-	-	(87,074)	33,603,422	-
E530 District Court	-	12,327,040	-	-	-	-	(237,085)	12,089,955	-
E540 Attorney's Office	3,181,843	-	-	-	-	-	-	3,181,843	-
F610 Facilities & Fleet Management	-	-	3,616,180	-	-	-	(159,834)	3,456,346	20,166,176
F620 Fiscal Services	27,946,155	859,945	-	-	-	-	(13,516,920)	15,289,180	-
F630 Technology & Change Mgmt	-	-	579,777	-	-	-	-	579,777	8,104,928
F640 Treasury	2,404,055	258,394	-	-	-	1,044,854	-	3,707,303	-
F650 Comptroller's Office	2,772,706	-	-	-	-	-	-	2,772,706	-
G110 Retirement Activities	-	-	-	-	11,382,121	-	-	11,382,121	-
G310 Other Activities	-	5,400	-	-	-	-	-	5,400	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$155,955,117</b>	<b>\$114,226,137</b>	<b>\$27,337,771</b>	<b>\$60,546</b>	<b>\$11,394,109</b>	<b>\$166,008,711</b>	<b>(\$60,722,629)</b>	<b>\$414,259,762</b>	<b>\$70,991,033</b>

**CITY OF GRAND RAPIDS, MICHIGAN**  
**SUMMARY OF ESTIMATED FINANCIAL**  
**SOURCES AND USES**  
**2020 - 2022**  
**JULY 1, 2021**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget
<b>FINANCIAL SOURCES:</b>						
401 Taxes	\$ 101,575,839	\$ 86,632,035	\$ 88,477,071	\$ 36,597,936	\$ 34,842,756	\$ 37,148,592
450 Licenses and Permits	2,446,429	2,235,069	2,437,736	4,218,519	2,473,309	4,246,447
500 Intergovernmental Revenues	19,966,944	74,655,870	65,611,575	35,816,131	42,439,925	35,653,488
600 Charges for Services	13,043,716	13,300,351	14,234,044	16,355,591	16,230,759	17,890,474
655 Fines and Forfeitures	1,787,125	1,634,631	2,160,000	231,910	132,331	190,000
664 Interest and Rents	2,693,604	783,171	808,664	2,937,171	907,111	778,492
671 Other Revenue	1,670,466	791,540	286,035	2,242,309	1,980,720	830,067
695 Other Financing Sources	4,461,231	3,763,705	2,124,518	28,314,839	29,249,706	18,870,954
<b>TOTAL SOURCES</b>	<b>\$ 147,645,354</b>	<b>\$ 183,796,372</b>	<b>\$ 176,139,643</b>	<b>\$ 126,714,406</b>	<b>\$ 128,256,617</b>	<b>\$ 115,608,514</b>
<b>EXPENDITURES:</b>						
A110 Public Library	\$ -	\$ -	\$ -	\$ 11,758,550	\$ 13,982,639	\$ 13,101,466
A120 Clerk's Office	2,393,195	2,730,218	2,198,425	-	-	-
A130 Executive Office	3,054,355	3,134,307	3,798,097	291,975	-	-
B210 Community Services	3,852,166	4,604,394	4,636,897	9,612,885	11,020,895	7,731,107
B220 Public Services	6,249,435	5,978,305	6,450,340	63,631,177	83,226,375	67,208,848
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	2,027,278	2,033,204	2,145,848	4,921,051	4,796,288	5,430,104
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	6,044,192	5,514,588	6,340,605
C340 Economic Development	101,783	480,810	323,404	920,243	1,352,460	438,536
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	3,681,787	3,971,681	4,488,625	88,750	5,000	5,000
E510 Police	54,947,266	55,363,265	62,318,226	7,288,453	7,148,745	519,692
E520 Fire	31,904,915	34,057,245	33,290,496	449,649	-	-
E530 District Court	-	-	-	13,977,386	13,858,170	12,327,040
E540 Attorney's Office	2,829,388	3,013,941	3,181,843	-	-	-
F610 Facilities & Fleet Management	-	-	-	696,014	829,057	-
F620 Fiscal Services	28,961,719	29,662,944	27,946,155	517,500	232,500	859,945
F630 Technology & Change Management	224,062	-	-	-	-	-
F640 Treasury	2,190,692	2,241,024	2,404,055	217,550	203,835	258,394
F650 Comptroller's Office	2,412,162	2,632,718	2,772,706	-	-	-
G310 Other Activities	-	-	-	634	1,000	5,400
<b>TOTAL USES</b>	<b>\$ 144,830,203</b>	<b>\$ 149,904,056</b>	<b>\$ 155,955,117</b>	<b>\$ 120,416,009</b>	<b>\$ 142,171,552</b>	<b>\$ 114,226,137</b>
Net Increase (Decrease) in Fund Balance	\$ 2,815,151	\$ 33,892,316	\$ 20,184,526	\$ 6,298,397	\$ (13,914,935)	\$ 1,382,377
General Contingencies and Reserves	-	1,819,803	-	-	(1,819,803)	-
Fund Balance - July 1	34,222,645	37,037,796	72,749,915	63,332,247	69,630,644	53,895,906
Fund Balance - June 30	<b>\$ 37,037,796</b>	<b>\$ 72,749,915</b>	<b>\$ 92,934,441</b>	<b>\$ 69,630,644</b>	<b>\$ 53,895,906</b>	<b>\$ 55,278,283</b>

**CITY OF GRAND RAPIDS, MICHIGAN**  
**SUMMARY OF ESTIMATED FINANCIAL**  
**SOURCES AND USES**  
**2020 - 2022**  
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	<b>DEBT SERVICE</b>			<b>CAPITAL IMPROVEMENT</b>		
	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget
<b>FINANCIAL SOURCES:</b>						
401 Taxes	\$ -	\$ -	\$ -	\$ 9,584,090	\$ 9,122,595	\$ 9,349,312
450 Licenses and Permits	-	-	-	-	-	-
500 Intergovernmental Revenues	-	-	-	2,899,744	5,379,591	4,933,867
600 Charges for Services	-	-	-	-	-	-
655 Fines and Forfeitures	-	-	-	-	-	-
664 Interest and Rents	-	-	-	1,204,766	287,181	205,517
671 Other Revenue	-	-	-	1,732,108	4,310,187	1,624,777
695 Other Financing Sources	-	-	-	13,436,203	27,071,841	14,426,791
<b>TOTAL SOURCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,856,911</u>	<u>\$ 46,171,395</u>	<u>\$ 30,540,264</u>
<b>EXPENDITURES:</b>						
A110 Public Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-	-	-	-
A130 Executive Office	-	-	-	14,012,778	13,031,785	10,381,536
B210 Community Services	-	-	-	-	-	-
B220 Public Services	-	-	-	14,976,190	21,908,335	11,400,277
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	-	-	-
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	492,778	505,811	960,000
C340 Economic Development	-	-	-	-	-	-
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	-	-	-
E510 Police	-	-	-	162,803	115,000	-
E520 Fire	-	-	-	262,454	200,000	400,000
E530 District Court	-	-	-	-	-	-
E540 Attorney's Office	-	-	-	-	-	-
F610 Facilities & Fleet Management	-	-	-	4,109,863	3,063,571	3,616,180
F620 Fiscal Services	-	-	-	-	-	-
F630 Technology & Change Management	-	-	-	161,402	574,037	579,777
F640 Treasury	-	-	-	-	-	-
F650 Comptroller's Office	-	-	-	-	-	-
G310 Other Activities	-	-	-	-	-	-
<b>TOTAL USES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,178,268</u>	<u>\$ 39,398,539</u>	<u>\$ 27,337,770</u>
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ (5,321,357)	\$ 6,772,856	\$ 3,202,494
General Contingencies and Reserves	-	-	-	(1,481,635)	-	-
Fund Balance - July 1	-	-	-	14,037,782	7,234,790	14,007,646
Fund Balance - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,234,790</u>	<u>\$ 14,007,646</u>	<u>\$ 17,210,140</u>

**CITY OF GRAND RAPIDS, MICHIGAN  
SUMMARY OF ESTIMATED FINANCIAL  
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2020 - 2022  
JULY 1, 2021**

	PERMANENT FUNDS			GOVERNMENTAL FUNDS		
	2020	2021	2022	2020	2021	2022
	Actual	Estimated	Budget	Actual	Estimated	Budget
<b>FINANCIAL SOURCES:</b>						
401 Taxes	\$ -	\$ -	\$ -	\$ 147,757,865	\$ 130,597,386	\$ 134,974,975
450 Licenses and Permits	-	-	-	6,664,948	4,708,378	6,684,183
500 Intergovernmental Revenues	-	-	-	58,682,819	122,475,386	106,198,930
600 Charges for Services	27,271	19,200	19,200	29,426,578	29,550,310	32,143,718
655 Fines and Forfeitures	-	-	-	2,019,035	1,766,962	2,350,000
664 Interest and Rents	131,429	58,992	51,546	6,966,970	2,036,455	1,844,219
671 Other Revenue	-	-	-	5,644,883	7,082,447	2,740,879
695 Other Financing Sources	106,521	123,898	112,696	46,318,794	60,209,150	35,534,959
<b>TOTAL SOURCES</b>	<u>\$ 265,221</u>	<u>\$ 202,090</u>	<u>\$ 183,442</u>	<u>\$ 303,481,892</u>	<u>\$ 358,426,474</u>	<u>\$ 322,471,863</u>
<b>EXPENDITURES:</b>						
A110 Public Library	\$ -	\$ -	\$ -	\$11,758,550	\$13,982,639	\$13,101,466
A120 Clerk's Office	-	-	-	2,393,195	2,730,218	2,198,425
A130 Executive Office	-	-	-	17,359,108	16,166,092	14,179,633
B210 Community Services	96,727	67,992	60,546	13,561,778	15,693,281	12,428,550
B220 Public Services	-	-	-	84,856,802	111,113,015	85,059,465
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	6,948,329	6,829,492	7,575,952
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	6,536,970	6,020,399	7,300,605
C340 Economic Development	-	-	-	1,022,026	1,833,270	761,940
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	3,770,537	3,976,681	4,493,625
E510 Police	-	-	-	62,398,522	62,627,010	62,837,918
E520 Fire	-	-	-	32,617,018	34,257,245	33,690,496
E530 District Court	-	-	-	13,977,386	13,858,170	12,327,040
E540 Attorney's Office	-	-	-	2,829,388	3,013,941	3,181,843
F610 Facilities & Fleet Management	-	-	-	4,805,877	3,892,628	3,616,180
F620 Fiscal Services	-	-	-	29,479,219	29,895,444	28,806,100
F630 Technology & Change Management	-	-	-	385,464	574,037	579,777
F640 Treasury	-	-	-	2,408,242	2,444,859	2,662,449
F650 Comptroller's Office	-	-	-	2,412,162	2,632,718	2,772,706
G310 Other Activities	-	-	-	634	1,000	5,400
<b>TOTAL USES</b>	<u>\$ 96,727</u>	<u>\$ 67,992</u>	<u>\$ 60,546</u>	<u>\$ 299,521,207</u>	<u>\$ 331,542,139</u>	<u>\$ 297,579,570</u>
<b>Net Increase (Decrease) in Fund Balance</b>	\$ 168,494	\$ 134,098	\$ 122,896	\$ 3,960,685	\$ 26,884,335	\$ 24,892,293
<b>General Contingencies and Reserves</b>	(27,259)	-	-	(1,508,894)	-	-
<b>Fund Balance - July 1</b>	1,329,814	1,471,049	1,605,147	112,922,488	115,374,279	142,258,614
<b>Fund Balance - June 30</b>	<u>\$ 1,471,049</u>	<u>\$ 1,605,147</u>	<u>\$ 1,728,043</u>	<u>\$ 115,374,279</u>	<u>\$ 142,258,614</u>	<u>\$ 167,150,907</u>

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**ENTERPRISE FUNDS**

	2020 Actual	2021 Estimated	2022 Budget
<b>FINANCIAL SOURCES:</b>			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	105,459	79,000	79,000
500 Intergovernmental Revenues	106,174	41,909	2,474,500
600 Charges for Services	125,008,543	124,792,316	134,588,987
655 Fines and Forfeitures	769,300	1,136,000	1,334,000
664 Interest and Rents	7,205,944	2,569,547	2,184,896
671 Other Revenue	1,540,614	1,767,199	1,357,446
695 Other Financing Sources	29,983,955	25,591,403	36,465,854
<b>TOTAL SOURCES</b>	<u>\$ 164,719,989</u>	<u>\$ 155,977,374</u>	<u>\$ 178,484,683</u>
<b>EXPENDITURES:</b>			
A110 Public Library	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	188,400,798	127,269,705	146,955,126
B230 Parks Operations	-	-	-
C310 Design Devt & Community Engagement	-	-	-
C315 Economic Development Dept	-	-	-
C320 Engineering	-	-	-
C330 Enterprise Services	-	-	-
C335 Parking and Mobility	20,756,200	17,235,741	18,008,731
C340 Economic Development	-	-	-
D410 Human Resources	-	-	-
D420 Administrative Services	-	-	-
E510 Police	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	-	-	-
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	-	-	-
F640 Treasury	847,845	982,505	1,044,854
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
<b>TOTAL USES</b>	<u>\$ 210,004,843</u>	<u>\$ 145,487,951</u>	<u>\$ 166,008,711</u>
Net Increase (Decrease) in Fund Balance	\$ (45,284,854)	\$ 10,489,423	\$ 12,475,972
General Contingencies and Reserves	(20,706,842)	(15,997,355)	(17,887,772)
Fund Balance - July 1	232,439,656	166,447,960	160,940,028
Fund Balance - June 30	<u>\$ 166,447,960</u>	<u>\$ 160,940,028</u>	<u>\$ 155,528,228</u>

**CITY OF GRAND RAPIDS, MICHIGAN  
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	<b>INTERNAL SERVICE FUNDS</b>		
	2020 Actual	2021 Estimated	2022 Budget
<b>FINANCIAL SOURCES:</b>			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	232,895	164,000	164,000
500 Intergovernmental Revenues	959,891	244,556	24,115
600 Charges for Services	47,909,923	44,797,624	44,938,475
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	16,215,194	14,533,356	15,094,756
671 Other Revenue	6,579,431	6,303,599	6,520,172
695 Other Financing Sources	612,660	-	-
<b>TOTAL SOURCES</b>	<b><u>\$ 72,509,994</u></b>	<b><u>\$ 66,043,135</u></b>	<b><u>\$ 66,741,518</u></b>
<b>EXPENDITURES:</b>			
A110 Public Library	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	5,302,827	5,483,337	6,156,879
B230 Parks Operations	-	-	-
C310 Design Devt & Community Engagement	-	-	-
C315 Economic Development Dept	-	-	-
C320 Engineering	-	-	-
C330 Enterprise Services	-	-	-
C335 Parking and Mobility	-	-	-
C340 Economic Development	-	-	-
D410 Human Resources	-	-	-
D420 Administrative Services	31,713,452	32,611,671	36,563,050
E510 Police	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	22,979,537	23,245,979	20,166,176
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	6,507,632	8,325,635	8,104,928
F640 Treasury	-	-	-
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
<b>TOTAL USES</b>	<b><u>\$ 66,503,448</u></b>	<b><u>\$ 69,666,622</u></b>	<b><u>\$ 70,991,033</u></b>
Net Increase (Decrease) in Fund Balance	\$ 6,006,546	\$ (3,623,487)	\$ (4,249,515)
General Contingencies and Reserves	(152,143)	(5,263)	(5,263)
Fund Balance - July 1	65,571,451	71,425,854	67,797,104
<b>Fund Balance - June 30</b>	<b><u>\$ 71,425,854</u></b>	<b><u>\$ 67,797,104</u></b>	<b><u>\$ 63,542,326</u></b>



**CITY OF GRAND RAPIDS, MICHIGAN  
SUMMARY OF ESTIMATED FINANCIAL  
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	FIDUCIARY FUNDS		
	2020 Actual	2021 Estimated	2022 Budget
<b>REVENUES:</b>			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	-	-	-
500 Intergovernmental Revenues	-	-	-
600 Charges for Services	11,649,125	7,742,971	7,227,535
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	1,802,954	3,611,170	3,606,954
671 Other Revenue	-	-	-
695 Other Financing Sources	-	-	-
TOTAL SOURCES	<u>\$ 13,452,079</u>	<u>\$ 11,354,141</u>	<u>\$ 10,834,489</u>
<b>EXPENSES:</b>			
A110 Public Library	\$ 13,315	\$ 11,365	\$ 11,988
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	-	-	-
B230 Parks Operations	-	-	-
C310 Design Devt & Community Engagement	-	-	-
C315 Economic Development Dept	-	-	-
C320 Engineering	-	-	-
C330 Enterprise Services	-	-	-
C335 Parking and Mobility	-	-	-
C340 Economic Development	-	-	-
D410 Human Resources	-	-	-
D420 Administrative Services	-	-	-
E510 Police	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	-	-	-
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	-	-	-
F640 Treasury	-	-	-
F650 Comptroller's Office	-	-	-
G110 Retirement Activities	10,884,083	10,918,800	11,382,121
TOTAL USES	<u>\$ 10,897,398</u>	<u>\$ 10,930,165</u>	<u>\$ 11,394,109</u>
Net Increase (Decrease) in Fund Balance	\$2,554,681	\$423,976	(\$559,620)
General Contingencies and Reserves	-	-	-
Retained Earnings - July 1	69,871,721	72,426,402	72,850,378
Retained Earnings - June 30	<u>\$ 72,426,402</u>	<u>\$ 72,850,378</u>	<u>\$ 72,290,758</u>

## TOTAL FUND BALANCE & PROJECTED CHANGES BY FUND TYPE - FY2022 BUDGET

*\*Measurement based on Unrestricted Cash (Working Capital) as opposed to Fund Balance*

	Projected Beginning Fund Balance	Projected Ending Fund Balance	Increase or (Decrease)	% Change
General Fund	\$ 72,749,915	\$ 92,934,441	\$ 20,184,526	27.75%
Special Revenue Funds	\$ 53,895,906	\$ 55,278,283	\$ 1,382,377	2.56%
Capital Improvement Funds	\$ 14,007,646	\$ 17,210,140	\$ 3,202,494	22.86%
Permanent Funds	\$ 1,605,147	\$ 1,728,043	\$ 122,896	7.66%
*Enterprise Funds	\$ 160,940,028	\$ 155,528,228	\$ (5,411,800)	-3.36%
*Internal Service Funds	\$ 67,797,104	\$ 63,542,326	\$ (4,254,778)	-6.28%
Fiduciary Funds	\$ 72,850,378	\$ 72,290,758	\$ (559,620)	-0.77%
<b>Total:</b>	<b>\$ 443,846,124</b>	<b>\$ 458,512,219</b>	<b>\$ 14,666,095</b>	<b>3.30%</b>

### Discussion of Fund Balance Changes Greater than 10% Below:

**General Fund** - The City is anticipating to receive and deposit into the General Fund over \$42 million in federal grant funding in FY2022. This grant funding is a result of the passage of the American Rescue Plan Act (ARPA), signed into law by President Joseph Biden on March 11, 2021. The ARPA was designed to combat the adverse affects of the COVID-19 global pandemic. The ARPA included assistance to state & local governments throughout the nation to address the impacts of COVID-19. Due to the pandemic, the State of Michigan instituted mandated business closures as well as mandated remote work environments and capacity restrictions. Since the City of Grand Rapids collects a corporate & individual income tax, the mandated closures & restrictions are expected to significantly decrease the City's income tax revenue. The ARPA allows for replacement of lost revenue over the course of several years, which will help the City maintain essential services, even with the anticipated reduction in income tax revenue. A significant portion of the \$42 million ARPA payment expected in FY2022 will fall to fund balance in order to offset the ongoing impacts of COVID-19 in the current and future years.

**Capital Improvement Funds** - The increase in fund balance within the Capital Improvement Funds is directly linked to the City's Capital Reserve Fund 4011. The City's Capital Reserve Fund receives a small portion of the overall income tax revenue the City receives to fund future general capital needs. The City is anticipating to receive and deposit into the Capital Reserve Fund just under \$1.1 million of federal grant funding in FY2022 from the American Rescue Plan Act. A portion of this \$1.1 million ARPA payment in FY2022 will fall to fund balance in order to offset the ongoing impacts of COVID-19 in the current and future years. The remaining increase in fund balance is a result of a decline in debt service expenditures. The largest adjustment in debt service is a result of the 2009 Police Facility Bond payments ending in FY2021. The last payment in FY2021 was \$1,997,250, so this expenditure will no longer impact the Capital Reserve Fund in FY2022 and beyond. Due to the impact of the pandemic on the budget process, capital expenditures were conservative for the FY2022 budget. The increase in capital spending capacity (due to lower debt service obligations) is being accumulated in fund balance reserves in anticipation of several future debt issuances such as street lighting bonds, and a bond to re-locate public service departments to a newly acquired location.

## FUND DESCRIPTIONS – GENERAL FUND

**Budget Stabilization Fund:** The purpose of this fund is to serve as the City's "savings" account and to assist in stabilizing revenues during periods of economic recession. The fund provides a safeguard to protect critical programs for the citizens of Grand Rapids when the City experiences an economic downturn. The fund is accounted for as a subfund of the General Fund.

According to the State of Michigan Act 30 of 1978, as amended, money in the budget stabilization fund may be appropriated by an ordinance or resolution adopted by a 2/3 vote of the City Commission. The amount of money in the fund shall not exceed either 20% of the City's most recent General Fund budget, as originally adopted, or 20% of the average of the City's five most recent General Fund budgets, as amended, whichever is less.

This fund may be used for the following purposes:

- To cover a general fund deficit when the City's annual audit reveals such a deficit.
- To prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the City's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenses.
- To cover expenses arising because of a natural disaster, including a flood, fire, or tornado. However, if federal or state funds are received to offset the appropriations from the fund, that money shall be returned to the fund.

Major Revenue Source: Surplus revenues from the General Fund  
Fund Balance Policy: Maintain a fund balance equal to 10% of total General Fund expenditures

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**General Fund:** The General Operating Fund is used to account for all financial resources except those required to be accounted for in another fund. The Fund Balance Policy for the General Operating Fund has been established at 15% of appropriations starting with the Fiscal Year that ended on 6/30/2010. This policy was established by the City Commission in prior years during the budget preparation process.

Major Revenue Source: Income Taxes; Property Taxes; Statutory Revenue Sharing; Grants and Charges for Services. See the Revenue Overview Section behind the Budget Basics tab for more details on General Operating Fund revenues  
Fund Balance Policy: Maintain an assigned fund balance reserve of 15%

**Grand Rapids MI - FMS  
BUDGET STABILIZATION (1020)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Budget Stabilization Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budget Stabilization NET INCOME (LOSS)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>
<b>Ending Fund Balance</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>	<b>14,298,835</b>

<b>General Operating Fund Total Expenditures</b>	144,830,203	Total GOF Expenditures	149,904,056	155,955,117	162,931,929	165,755,052	163,518,958	165,557,521
Transfer to BSF	0		0	0	0	0	0	0
	144,830,203		149,904,056	155,955,117	162,931,929	165,755,052	163,518,958	165,557,521
10% of GOF Expenditures	14,483,020		14,990,406	15,595,512	16,293,193	16,575,505	16,351,896	16,555,752
<b>Reserve Targets:</b>								
Operating Transfer from General Operating Fund	0		0	0	0	0	0	0
Interest Revenue (Treasurer)	0		0	0	0	0	0	0
Cumulative Budget Stabilization Fund Reserves	14,298,835		14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835
Percent of Total General Operating Fund Expenditures	9.9%		9.5%	9.2%	8.8%	8.6%	8.7%	8.6%

**Grand Rapids MI - FMS  
GENERAL OPERATING FUND (1010)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
401-Taxes									
Income	86,781,692	84,588,771	84,588,771	71,517,840	72,948,197	77,325,089	79,436,574	81,605,154	83,833,375
Property	14,794,146	15,110,168	15,110,168	15,114,195	15,528,874	15,857,340	16,182,212	16,526,861	16,879,701
450-Licenses & Permits	2,446,429	2,811,168	2,811,168	2,235,069	2,437,736	2,566,889	2,581,028	2,526,789	2,474,644
501-Federal Grants	0	0	13,315,038	13,326,194	0	0	0	0	0
501 American Rescue Plan Act (ARPA) Grant				40,359,869	42,691,436				
539-State Grants	19,966,944	18,203,292	18,203,292	20,969,807	20,853,841	21,315,297	21,717,666	21,767,967	22,071,990
580-Contribution from Local Units	0	0	0	0	2,066,298	2,062,171	2,058,054	2,053,852	2,049,658
600-Charges for Services	13,043,716	14,843,354	14,941,354	13,300,351	14,234,044	14,026,130	14,363,833	14,740,114	15,128,585
655-Fines & Forfeitures	1,787,125	2,253,000	2,253,000	1,634,631	2,160,000	2,215,000	2,270,000	2,370,000	2,470,000
664-Investment Income & Rentals	2,693,604	884,263	884,263	783,171	808,664	519,178	680,235	809,592	875,505
671-Other Revenues	1,670,466	427,097	717,949	791,540	286,035	287,904	289,822	466,788	292,956
695-Other Financing Sources	2,866,231	2,744,482	2,744,482	2,733,705	2,124,518	1,646,220	1,648,222	1,650,224	1,652,288
695 Principal Payment Rec'd on Gov't Center Ramp	1,595,000	1,030,000	1,030,000	1,030,000	0	0	0	0	0
<b>GENERAL FUND OPERATING Total Revenue</b>	<b>147,645,354</b>	<b>142,895,595</b>	<b>156,599,485</b>	<b>183,796,372</b>	<b>176,139,643</b>	<b>137,821,218</b>	<b>141,227,646</b>	<b>144,517,341</b>	<b>147,728,702</b>
<b>EXPENDITURES</b>									
<b>GENERAL FUND OPERATING (GFGEN)</b>									
701-Personal Services	92,256,609	94,793,223	97,599,586	95,965,261	104,913,442	109,974,402	112,661,668	115,087,530	115,984,234
751-Supplies	1,939,894	1,806,230	1,927,511	1,858,377	1,883,129	2,065,674	2,075,467	2,144,810	2,172,616
800-Other Services and Charges	27,510,458	28,974,604	32,107,510	29,158,342	29,676,438	30,542,124	30,836,949	32,020,438	32,598,374
800 American Rescue Plan Act (ARPA) Investments	0	0	0	0	7,250,000	7,250,000	7,000,000	0	0
970-Capital Outlays	2,117,296	1,135,159	1,635,912	2,762,214	1,025,559	1,482,956	1,368,138	1,337,001	1,339,820
990-Debt Service	58,267	0	0	0	0	0	0	0	0
995-Other Financing	6,590,260	6,195,483	6,219,983	5,713,865	2,038,718	2,030,844	2,028,296	2,130,210	2,454,536
995 Appropriation Lapse	0	-4,917,134	-4,917,134	-2,000,000	-4,700,000	-4,750,000	-4,800,000	-4,900,000	-5,000,000
995 Contingent Appropriation	0	1,726,059	257,588	1,200,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
995 Parks Subsidy (Maintenance of Effort)	6,385,419	6,172,056	6,172,056	6,172,056	6,333,890	6,635,423	6,768,341	6,974,294	7,062,528
995 Vital Streets	850,000	850,000	3,400,000	3,400,000	0	0	0	850,000	850,000
995 61st District Court Fund Subsidy	7,122,000	5,673,941	6,872,412	5,673,941	6,033,941	6,200,506	6,316,193	6,374,675	6,595,413
995 Budget Stabilization Fund	0	0	0	0	0	0	0	0	0
998 Economic Resiliency and Recovery Program	0	482,500	0	0	0	0	0	0	0
<b>GENERAL FUND OPERATING Total Expenditures</b>	<b>144,830,203</b>	<b>142,892,121</b>	<b>151,275,424</b>	<b>149,904,056</b>	<b>155,955,117</b>	<b>162,931,929</b>	<b>165,755,052</b>	<b>163,518,958</b>	<b>165,557,521</b>
<b>GF OPERATING REV OVER/(UNDER) EXPENDITURES</b>	<b>2,815,151</b>	<b>3,474</b>	<b>5,324,061</b>	<b>33,892,316</b>	<b>20,184,526</b>	<b>(25,110,711)</b>	<b>(24,527,406)</b>	<b>(19,001,617)</b>	<b>(17,828,819)</b>
<b>Beginning Fund Balance</b>	<b>34,222,645</b>	<b>37,037,796</b>	<b>37,037,796</b>	<b>37,037,796</b>	<b>72,749,915</b>	<b>92,934,441</b>	<b>67,823,730</b>	<b>43,296,324</b>	<b>24,294,707</b>
<i>Transfer from Community Dispatch Fund</i>	0	0	0	1,819,803	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>37,037,796</b>	<b>37,041,270</b>	<b>42,361,857</b>	<b>72,749,915</b>	<b>92,934,441</b>	<b>67,823,730</b>	<b>43,296,324</b>	<b>24,294,707</b>	<b>6,465,888</b>
	25.6%	25.9%	28.0%	48.5%	59.6%	41.6%	26.1%	14.8%	3.9%
Assigned to Operations - 15% of Total Spending	21,724,530	21,433,818	22,691,314	22,485,608	23,393,268	24,439,789	24,863,258	24,527,844	24,833,628
Assigned to American Rescue Plan Act (ARPA) Investments	-	-	-	10,959,504	26,632,177	19,382,177	12,382,177	12,382,177	12,382,177
Assigned to Cannabis Justice	-	-	-	19,878	462,982	1,292,315	2,303,008	3,097,708	3,892,910
Unassigned Fund Balance	15,313,265	15,607,452	19,670,543	39,284,924	42,446,014	22,709,448	3,747,881	(15,713,022)	(34,642,827)
<b>Total</b>	<b>37,037,796</b>	<b>37,041,270</b>	<b>42,361,857</b>	<b>72,749,915</b>	<b>92,934,441</b>	<b>67,823,730</b>	<b>43,296,324</b>	<b>24,294,707</b>	<b>6,465,888</b>
Unassigned Fund Balance as a % of Total Expenditures	10.6%	10.9%	13.0%	26.2%	27.2%	13.9%	2.3%		-20.9%

**CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FUND SUMMARY BY BUDGET OBJECT - REVENUE  
GENERAL FUND (1010)**

<b>Budget Object Rollup Code</b>	<b>Budget Object Rollup Name</b>	<b>PROPOSED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
401	Taxes	\$ 88,477,071	\$ 93,182,429	\$ 95,618,786	\$ 98,132,015	\$ 100,713,076
450	Licenses & Permits	\$ 2,437,736	\$ 2,566,889	\$ 2,581,028	\$ 2,526,789	\$ 2,474,644
501	Federal Grants	\$ 42,691,436	\$	\$	\$	\$
539	State Grants	\$ 20,853,841	\$ 21,315,297	\$ 21,717,666	\$ 21,767,967	\$ 22,071,990
580	Contribution from Local Units	\$ 2,066,298	\$ 2,062,171	\$ 2,058,054	\$ 2,053,852	\$ 2,049,658
600	Charges for Services	\$ 14,234,044	\$ 14,026,130	\$ 14,363,833	\$ 14,740,114	\$ 15,128,585
655	Fines & Forfeitures	\$ 2,160,000	\$ 2,215,000	\$ 2,270,000	\$ 2,370,000	\$ 2,470,000
664	Investment Income & Rentals	\$ 808,664	\$ 519,178	\$ 680,235	\$ 809,592	\$ 875,505
671	Other Revenues	\$ 286,035	\$ 287,904	\$ 289,822	\$ 466,788	\$ 292,956
695	Other Financing Sources	\$ 2,124,518	\$ 1,646,220	\$ 1,648,222	\$ 1,650,224	\$ 1,652,288
<b>Grand Total</b>		<b>\$ 176,139,643</b>	<b>\$ 137,821,218</b>	<b>\$ 141,227,646</b>	<b>\$ 144,517,341</b>	<b>\$ 147,728,702</b>

**CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FUND SUMMARY BY DEPT & BUDGET OBJECT - REVENUE  
GENERAL FUND (1010)**

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
101	City Commission	600	Charges for Services	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	<b>City Commission Total</b>			<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>
172	Executive Office	450	Licenses & Permits	\$ 42,849	\$ 49,396	\$ 50,384	\$ 51,392	\$ 52,419
		600	Charges for Services	\$ 146,756	\$ 148,893	\$ 150,371	\$ 151,879	\$ 153,417
		664	Investment Income & Rentals	\$ 88,420	\$ 116,391	\$ 118,719	\$ 121,093	\$ 123,515
		695	Other Financing Sources	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
	<b>Executive Office Total</b>			<b>\$ 418,025</b>	<b>\$ 454,680</b>	<b>\$ 459,474</b>	<b>\$ 464,364</b>	<b>\$ 469,351</b>
191	Comptroller	600	Charges for Services	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
		671	Other Revenues	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	<b>Comptroller Total</b>			<b>\$ 2,850</b>	<b>\$ 2,850</b>	<b>\$ 2,850</b>	<b>\$ 2,850</b>	<b>\$ 2,850</b>
212	Fiscal Services	671	Other Revenues	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	<b>Fiscal Services Total</b>			<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
215	Clerk	450	Licenses & Permits	\$ 375,000	\$ 546,500	\$ 620,000	\$ 620,000	\$ 620,000
		600	Charges for Services	\$ 67,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500
		671	Other Revenues	\$	\$	\$	\$ 175,000	\$
	<b>Clerk Total</b>			<b>\$ 442,500</b>	<b>\$ 619,000</b>	<b>\$ 692,500</b>	<b>\$ 867,500</b>	<b>\$ 692,500</b>
253	Treasurer	401	Taxes	\$ 15,510,874	\$ 15,839,340	\$ 16,164,212	\$ 16,508,861	\$ 16,861,701
		539	State Grants	\$ 381,457	\$ 378,860	\$ 378,860	\$ 378,860	\$ 378,860
		600	Charges for Services	\$ 413,882	\$ 419,775	\$ 425,756	\$ 431,828	\$ 437,991
		655	Fines & Forfeitures	\$ 1,900,000	\$ 1,950,000	\$ 2,000,000	\$ 2,100,000	\$ 2,200,000
		664	Investment Income & Rentals	\$ 720,244	\$ 402,787	\$ 561,516	\$ 688,499	\$ 751,990
		671	Other Revenues	\$ 102,500	\$ 102,500	\$ 102,500	\$ 102,500	\$ 102,500
	<b>Treasurer Total</b>			<b>\$ 19,028,957</b>	<b>\$ 19,093,262</b>	<b>\$ 19,632,844</b>	<b>\$ 20,210,548</b>	<b>\$ 20,733,042</b>
255	Income Tax	401	Taxes	\$ 72,948,197	\$ 77,325,089	\$ 79,436,574	\$ 81,605,154	\$ 83,833,375
	<b>Income Tax Total</b>			<b>\$ 72,948,197</b>	<b>\$ 77,325,089</b>	<b>\$ 79,436,574</b>	<b>\$ 81,605,154</b>	<b>\$ 83,833,375</b>
257	Assessor	600	Charges for Services	\$ 30,750	\$ 30,750	\$ 30,750	\$ 30,750	\$ 30,750
		671	Other Revenues	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
	<b>Assessor Total</b>			<b>\$ 31,350</b>	<b>\$ 31,350</b>	<b>\$ 31,350</b>	<b>\$ 31,350</b>	<b>\$ 31,350</b>
261	General Administration	401	Taxes	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
		450	Licenses & Permits	\$ 1,682,540	\$ 1,598,215	\$ 1,518,116	\$ 1,442,031	\$ 1,369,759
		501	Federal Grants	\$ 42,691,436	\$	\$	\$	\$
		539	State Grants	\$ 19,679,700	\$ 20,150,869	\$ 20,561,691	\$ 20,644,355	\$ 20,948,378
		600	Charges for Services	\$ 6,903,991	\$ 6,494,591	\$ 6,623,166	\$ 6,754,314	\$ 6,888,078
		671	Other Revenues	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350
		695	Other Financing Sources	\$ 480,238	\$	\$	\$	\$
	<b>General Administration Total</b>			<b>\$ 71,465,255</b>	<b>\$ 28,271,025</b>	<b>\$ 28,730,323</b>	<b>\$ 28,868,050</b>	<b>\$ 29,233,565</b>
266	Attorney	600	Charges for Services	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
	<b>Attorney Total</b>			<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
271	Admin Services Support	671	Other Revenues	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	<b>Admin Services Support Total</b>			<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
301	Police	450	Licenses & Permits	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000

**CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FUND SUMMARY BY DEPT & BUDGET OBJECT - REVENUE  
GENERAL FUND (1010)**

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
		539	State Grants	\$ 220,000	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
		600	Charges for Services	\$ 822,573	\$ 914,239	\$ 930,089	\$ 946,256	\$ 961,467
		655	Fines & Forfeitures	\$ 260,000	\$ 265,000	\$ 270,000	\$ 270,000	\$ 270,000
		671	Other Revenues	\$ 84,000	\$ 84,800	\$ 85,616	\$ 86,448	\$ 86,448
		695	Other Financing Sources	\$ 130,592	\$ 132,532	\$ 134,534	\$ 136,536	\$ 138,600
	<b>Police Total</b>			<b>\$ 1,528,165</b>	<b>\$ 1,630,571</b>	<b>\$ 1,654,239</b>	<b>\$ 1,673,240</b>	<b>\$ 1,690,515</b>
325	Dispatch	580	Contribution from Local Units	\$ 2,066,298	\$ 2,062,171	\$ 2,058,054	\$ 2,053,852	\$ 2,049,658
	<b>Dispatch Total</b>			<b>\$ 2,066,298</b>	<b>\$ 2,062,171</b>	<b>\$ 2,058,054</b>	<b>\$ 2,053,852</b>	<b>\$ 2,049,658</b>
336	Fire	539	State Grants	\$ 572,684	\$ 563,568	\$ 555,115	\$ 522,752	\$ 522,752
		600	Charges for Services	\$ 322,883	\$ 336,066	\$ 349,760	\$ 363,986	\$ 377,945
	<b>Fire Total</b>			<b>\$ 895,567</b>	<b>\$ 899,634</b>	<b>\$ 904,875</b>	<b>\$ 886,738</b>	<b>\$ 900,697</b>
448	Street Lighting	600	Charges for Services	\$ 2,708,993	\$ 2,763,635	\$ 2,846,544	\$ 2,931,942	\$ 3,019,900
		671	Other Revenues	\$ 35,435	\$ 36,498	\$ 37,593	\$ 38,721	\$ 39,882
	<b>Street Lighting Total</b>			<b>\$ 2,744,428</b>	<b>\$ 2,800,133</b>	<b>\$ 2,884,137</b>	<b>\$ 2,970,663</b>	<b>\$ 3,059,782</b>
533	Stormwater	450	Licenses & Permits	\$ 165,000	\$ 189,750	\$ 199,238	\$ 209,199	\$ 219,659
		600	Charges for Services	\$ 71,000	\$ 81,650	\$ 85,733	\$ 90,019	\$ 94,520
	<b>Stormwater Total</b>			<b>\$ 236,000</b>	<b>\$ 271,400</b>	<b>\$ 284,971</b>	<b>\$ 299,218</b>	<b>\$ 314,179</b>
694	Community Development Services	600	Charges for Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	<b>Community Development Services</b>			<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
701	Planning	450	Licenses & Permits	\$ 161,347	\$ 171,028	\$ 181,290	\$ 192,167	\$ 200,807
		600	Charges for Services	\$ 612,620	\$ 546,736	\$ 544,302	\$ 570,710	\$ 601,378
		695	Other Financing Sources	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	<b>Planning Total</b>			<b>\$ 778,967</b>	<b>\$ 722,764</b>	<b>\$ 730,592</b>	<b>\$ 767,877</b>	<b>\$ 807,185</b>
733	Code Compliance	600	Charges for Services	\$ 2,104,946	\$ 2,189,145	\$ 2,276,712	\$ 2,367,780	\$ 2,462,489
		671	Other Revenues	\$ 150	\$ 156	\$ 163	\$ 169	\$ 176
		695	Other Financing Sources	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688
	<b>Code Compliance Total</b>			<b>\$ 3,473,784</b>	<b>\$ 3,557,989</b>	<b>\$ 3,645,563</b>	<b>\$ 3,736,637</b>	<b>\$ 3,831,353</b>
<b>Grand Total</b>				<b>\$ 176,139,643</b>	<b>\$ 137,821,218</b>	<b>\$ 141,227,646</b>	<b>\$ 144,517,341</b>	<b>\$ 147,728,702</b>



**CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FUND SUMMARY BY BUDGET OBJECT - EXPENSE  
GENERAL FUND (1010)**

<b>Budget Object Rollup Code</b>	<b>Budget Object Rollup Name</b>	<b>PROPOSED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
701	Personnel Services	\$ 104,913,442	\$ 109,974,402	\$ 112,661,668	\$ 115,087,530	\$ 115,984,234
751	Supplies	\$ 1,883,129	\$ 2,065,674	\$ 2,075,467	\$ 2,144,810	\$ 2,172,616
800	Other Services and Charges	\$ 36,926,438	\$ 37,792,124	\$ 37,836,949	\$ 32,020,438	\$ 32,598,374
970	Capital Outlays	\$ 1,025,559	\$ 1,482,956	\$ 1,368,138	\$ 1,337,001	\$ 1,339,820
995	Other Financing	\$ 11,206,549	\$ 11,616,773	\$ 11,812,830	\$ 12,929,179	\$ 13,462,477
<b>Grand Total</b>		<b>\$ 155,955,117</b>	<b>\$ 162,931,929</b>	<b>\$ 165,755,052</b>	<b>\$ 163,518,958</b>	<b>\$ 165,557,521</b>

**CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FUND SUMMARY BY DEPT & BUDGET OBJECT - EXPENSE  
GENERAL FUND (1010)**

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
101	City Commission	701	Personnel Services	\$ 547,452	\$ 607,380	\$ 634,200	\$ 651,180	\$ 665,628
		751	Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		800	Other Services and Charges	\$ 38,991	\$ 32,388	\$ 27,801	\$ 28,313	\$ 28,841
		970	Capital Outlays	\$	\$ 4,000	\$	\$ 4,000	\$
	<b>City Commission Total</b>			<b>\$ 586,943</b>	<b>\$ 644,268</b>	<b>\$ 662,501</b>	<b>\$ 683,993</b>	<b>\$ 694,969</b>
172	Executive Office	701	Personnel Services	\$ 1,500,186	\$ 1,543,493	\$ 1,578,697	\$ 1,600,816	\$ 1,617,682
		751	Supplies	\$ 16,555	\$ 16,736	\$ 16,921	\$ 17,112	\$ 17,308
		800	Other Services and Charges	\$ 761,116	\$ 744,440	\$ 761,398	\$ 770,162	\$ 783,962
		970	Capital Outlays	\$ 11,900	\$ 8,200	\$ 21,000	\$ 17,000	\$ 15,000
	<b>Executive Office Total</b>			<b>\$ 2,289,757</b>	<b>\$ 2,312,869</b>	<b>\$ 2,378,016</b>	<b>\$ 2,405,090</b>	<b>\$ 2,433,952</b>
180	Communications	701	Personnel Services	\$ 745,100	\$ 782,948	\$ 814,191	\$ 838,242	\$ 856,140
		751	Supplies	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
		800	Other Services and Charges	\$ 174,017	\$ 174,736	\$ 175,682	\$ 176,658	\$ 177,488
		970	Capital Outlays	\$ 1,680	\$ 1,680	\$ 1,680	\$ 1,680	\$ 1,680
	<b>Communications Total</b>			<b>\$ 921,397</b>	<b>\$ 959,964</b>	<b>\$ 992,153</b>	<b>\$ 1,017,180</b>	<b>\$ 1,035,908</b>
191	Comptroller	701	Personnel Services	\$ 1,802,687	\$ 1,888,687	\$ 1,974,428	\$ 2,051,909	\$ 2,088,399
		751	Supplies	\$ 33,150	\$ 33,150	\$ 33,150	\$ 33,150	\$ 33,150
		800	Other Services and Charges	\$ 936,869	\$ 965,415	\$ 990,714	\$ 1,020,938	\$ 1,056,262
		970	Capital Outlays	\$	\$ 8,000	\$ 15,000	\$ 15,000	\$ 15,000
	<b>Comptroller Total</b>			<b>\$ 2,772,706</b>	<b>\$ 2,895,252</b>	<b>\$ 3,013,292</b>	<b>\$ 3,120,997</b>	<b>\$ 3,192,811</b>
212	Fiscal Services	701	Personnel Services	\$ 1,006,754	\$ 1,036,905	\$ 1,070,742	\$ 1,101,513	\$ 1,115,460
		751	Supplies	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300
		800	Other Services and Charges	\$ 615,208	\$ 631,023	\$ 644,322	\$ 660,643	\$ 679,760
		970	Capital Outlays	\$ 2,500	\$	\$	\$ 20,000	\$
	<b>Fiscal Services Total</b>			<b>\$ 1,631,762</b>	<b>\$ 1,675,228</b>	<b>\$ 1,722,364</b>	<b>\$ 1,789,456</b>	<b>\$ 1,802,520</b>
215	Clerk	701	Personnel Services	\$ 1,404,704	\$ 1,538,976	\$ 1,547,297	\$ 1,656,060	\$ 1,518,300
		751	Supplies	\$ 56,200	\$ 88,700	\$ 68,700	\$ 88,700	\$ 54,200
		800	Other Services and Charges	\$ 731,521	\$ 895,512	\$ 810,299	\$ 953,540	\$ 777,314
		970	Capital Outlays	\$ 6,000	\$ 30,000	\$ 10,000	\$ 10,000	\$ 26,000
	<b>Clerk Total</b>			<b>\$ 2,198,425</b>	<b>\$ 2,553,188</b>	<b>\$ 2,436,296</b>	<b>\$ 2,708,300</b>	<b>\$ 2,375,814</b>
233	Purchasing	701	Personnel Services	\$ 421,700	\$ 436,540	\$ 452,952	\$ 468,176	\$ 480,504
		751	Supplies	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
		800	Other Services and Charges	\$ 158,471	\$ 162,784	\$ 166,601	\$ 171,123	\$ 176,064
		970	Capital Outlays	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	<b>Purchasing Total</b>			<b>\$ 595,671</b>	<b>\$ 614,824</b>	<b>\$ 635,053</b>	<b>\$ 654,799</b>	<b>\$ 672,068</b>
253	Treasurer	701	Personnel Services	\$ 1,799,688	\$ 1,873,038	\$ 1,944,918	\$ 2,003,400	\$ 2,048,250
		751	Supplies	\$ 18,000	\$ 19,300	\$ 19,850	\$ 20,400	\$ 20,950
		800	Other Services and Charges	\$ 573,867	\$ 592,061	\$ 612,365	\$ 636,143	\$ 660,005
		970	Capital Outlays	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
	<b>Treasurer Total</b>			<b>\$ 2,404,055</b>	<b>\$ 2,496,899</b>	<b>\$ 2,589,633</b>	<b>\$ 2,672,443</b>	<b>\$ 2,741,705</b>

**CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FUND SUMMARY BY DEPT & BUDGET OBJECT - EXPENSE  
GENERAL FUND (1010)**

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
255	Income Tax	701	Personnel Services	\$ 1,925,734	\$ 1,995,301	\$ 2,063,300	\$ 2,113,910	\$ 2,146,597
		751	Supplies	\$ 40,150	\$ 42,150	\$ 44,150	\$ 46,150	\$ 48,150
		800	Other Services and Charges	\$ 845,981	\$ 792,494	\$ 788,447	\$ 775,600	\$ 788,128
		970	Capital Outlays	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	<b>Income Tax Total</b>			<b>\$ 2,822,865</b>	<b>\$ 2,844,945</b>	<b>\$ 2,910,897</b>	<b>\$ 2,950,660</b>	<b>\$ 2,997,875</b>
257	Assessor	701	Personnel Services	\$ 1,743,696	\$ 1,808,986	\$ 1,873,581	\$ 1,931,224	\$ 1,976,372
		751	Supplies	\$ 21,220	\$ 21,745	\$ 22,270	\$ 22,795	\$ 23,320
		800	Other Services and Charges	\$ 523,801	\$ 536,108	\$ 528,360	\$ 548,465	\$ 543,968
		970	Capital Outlays	\$ 12,350	\$ 11,400	\$ 11,400	\$ 12,350	\$ 11,400
	<b>Assessor Total</b>			<b>\$ 2,301,067</b>	<b>\$ 2,378,239</b>	<b>\$ 2,435,611</b>	<b>\$ 2,514,834</b>	<b>\$ 2,555,060</b>
261	General Administration	701	Personnel Services	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
		751	Supplies	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
		800	Other Services and Charges	\$ 9,903,989	\$ 9,835,337	\$ 9,601,955	\$ 2,373,914	\$ 2,391,171
		995	Other Financing	\$ 15,377,101	\$ 15,836,633	\$ 16,081,989	\$ 17,297,626	\$ 17,930,203
	<b>General Administration Total</b>			<b>\$ 25,294,790</b>	<b>\$ 25,685,670</b>	<b>\$ 25,697,644</b>	<b>\$ 19,685,240</b>	<b>\$ 20,335,074</b>
266	Attorney	701	Personnel Services	\$ 2,761,167	\$ 2,878,489	\$ 2,972,486	\$ 3,039,039	\$ 3,086,081
		751	Supplies	\$ 48,250	\$ 48,250	\$ 48,250	\$ 48,250	\$ 48,250
		800	Other Services and Charges	\$ 352,926	\$ 360,333	\$ 367,186	\$ 375,000	\$ 382,607
		970	Capital Outlays	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500
	<b>Attorney Total</b>			<b>\$ 3,181,843</b>	<b>\$ 3,306,572</b>	<b>\$ 3,407,422</b>	<b>\$ 3,481,789</b>	<b>\$ 3,536,438</b>
270	Human Resources	701	Personnel Services	\$ 1,754,341	\$ 1,830,469	\$ 1,905,306	\$ 1,958,520	\$ 1,987,136
		751	Supplies	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		800	Other Services and Charges	\$ 1,273,337	\$ 1,290,661	\$ 1,340,772	\$ 1,323,921	\$ 1,378,199
		970	Capital Outlays	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	<b>Human Resources Total</b>			<b>\$ 3,062,678</b>	<b>\$ 3,156,130</b>	<b>\$ 3,281,078</b>	<b>\$ 3,317,441</b>	<b>\$ 3,400,335</b>
271	Admin Services Support	701	Personnel Services	\$ 822,064	\$ 843,831	\$ 868,084	\$ 885,024	\$ 895,788
		751	Supplies	\$ 5,725	\$ 23,725	\$ 5,725	\$ 5,725	\$ 23,725
		800	Other Services and Charges	\$ 558,478	\$ 514,780	\$ 517,804	\$ 520,998	\$ 522,632
	<b>Admin Services Support Total</b>			<b>\$ 1,386,267</b>	<b>\$ 1,382,336</b>	<b>\$ 1,391,613</b>	<b>\$ 1,411,747</b>	<b>\$ 1,442,145</b>
273	311 Customer Service	800	Other Services and Charges	\$ 39,680	\$ 100,680	\$ 100,680	\$ 100,680	\$ 100,680
	<b>311 Customer Service Total</b>			<b>\$ 39,680</b>	<b>\$ 100,680</b>	<b>\$ 100,680</b>	<b>\$ 100,680</b>	<b>\$ 100,680</b>
301	Police	701	Personnel Services	\$ 45,008,362	\$ 47,545,683	\$ 48,567,041	\$ 49,543,087	\$ 49,909,122
		751	Supplies	\$ 823,305	\$ 843,142	\$ 868,309	\$ 894,229	\$ 920,924
		800	Other Services and Charges	\$ 9,687,490	\$ 10,021,057	\$ 10,125,986	\$ 10,334,940	\$ 10,741,666
		970	Capital Outlays	\$ 292,000	\$ 451,001	\$ 416,108	\$ 423,940	\$ 432,009
	<b>Police Total</b>			<b>\$ 55,811,157</b>	<b>\$ 58,860,883</b>	<b>\$ 59,977,444</b>	<b>\$ 61,196,196</b>	<b>\$ 62,003,721</b>
308	Oversight & Public Accountability	701	Personnel Services	\$ 317,201	\$ 327,292	\$ 338,652	\$ 349,362	\$ 359,452
		800	Other Services and Charges	\$ 88,580	\$ 89,136	\$ 89,722	\$ 90,347	\$ 90,905
	<b>Oversight &amp; Public Accountability Total</b>			<b>\$ 405,781</b>	<b>\$ 416,428</b>	<b>\$ 428,374</b>	<b>\$ 439,709</b>	<b>\$ 450,357</b>

**CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FUND SUMMARY BY DEPT & BUDGET OBJECT - EXPENSE  
GENERAL FUND (1010)**

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
325	Dispatch	701	Personnel Services	\$ 5,699,360	\$ 5,813,053	\$ 6,002,932	\$ 6,160,738	\$ 6,279,782
		751	Supplies	\$ 20,375	\$ 52,375	\$ 52,375	\$ 52,375	\$ 52,375
		800	Other Services and Charges	\$ 364,923	\$ 376,296	\$ 386,304	\$ 397,220	\$ 410,945
		970	Capital Outlays	\$ 16,630	\$ 8,302	\$ 8,551	\$ 8,808	\$ 9,072
	<b>Dispatch Total</b>			<b>\$ 6,101,288</b>	<b>\$ 6,250,026</b>	<b>\$ 6,450,162</b>	<b>\$ 6,619,141</b>	<b>\$ 6,752,174</b>
336	Fire	701	Personnel Services	\$ 28,221,236	\$ 29,686,865	\$ 30,249,590	\$ 30,708,527	\$ 30,783,176
		751	Supplies	\$ 201,610	\$ 259,478	\$ 264,596	\$ 270,078	\$ 274,248
		800	Other Services and Charges	\$ 4,206,564	\$ 4,520,132	\$ 4,695,025	\$ 4,875,575	\$ 5,064,207
		970	Capital Outlays	\$ 574,012	\$ 870,948	\$ 794,412	\$ 733,157	\$ 738,200
		995	Other Financing	\$ 87,074	\$ 87,173	\$ 87,273	\$ 87,375	\$ 87,478
	<b>Fire Total</b>			<b>\$ 33,290,496</b>	<b>\$ 35,424,596</b>	<b>\$ 36,090,896</b>	<b>\$ 36,674,712</b>	<b>\$ 36,947,309</b>
448	Street Lighting	701	Personnel Services	\$ 1,520,976	\$ 1,581,013	\$ 1,639,115	\$ 1,687,536	\$ 1,718,334
		751	Supplies	\$ 460,489	\$ 474,304	\$ 488,533	\$ 503,188	\$ 513,338
		800	Other Services and Charges	\$ 2,759,305	\$ 2,741,922	\$ 2,825,706	\$ 2,913,386	\$ 2,987,658
		970	Capital Outlays	\$ 34,000	\$ 22,360	\$ 22,731	\$ 23,113	\$ 23,506
		995	Other Financing	(\$ 100,000)	(\$ 100,000)	(\$ 100,000)	(\$ 100,000)	(\$ 100,000)
	<b>Street Lighting Total</b>			<b>\$ 4,674,770</b>	<b>\$ 4,719,599</b>	<b>\$ 4,876,085</b>	<b>\$ 5,027,223</b>	<b>\$ 5,142,836</b>
533	Stormwater	701	Personnel Services	\$ 770,178	\$ 796,157	\$ 825,488	\$ 852,547	\$ 866,520
		751	Supplies	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,250
		800	Other Services and Charges	\$ 952,757	\$ 981,902	\$ 823,287	\$ 1,489,121	\$ 1,347,108
		970	Capital Outlays	\$ 7,680	\$ 7,865	\$ 8,056	\$ 8,253	\$ 8,253
		995	Other Financing	\$ 37,705	\$ 38,233	\$ 38,768	\$ 39,311	\$ 39,861
	<b>Stormwater Total</b>			<b>\$ 1,775,570</b>	<b>\$ 1,831,407</b>	<b>\$ 1,702,849</b>	<b>\$ 2,396,482</b>	<b>\$ 2,268,992</b>
694	Community Development Services	701	Personnel Services	\$ 281,376	\$ 292,728	\$ 305,304	\$ 317,184	\$ 320,964
		751	Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
		800	Other Services and Charges	\$ 68,358	\$ 70,917	\$ 71,042	\$ 71,161	\$ 71,132
	<b>Community Development Services Total</b>			<b>\$ 353,734</b>	<b>\$ 367,645</b>	<b>\$ 380,346</b>	<b>\$ 392,345</b>	<b>\$ 396,096</b>
698	Our Community's Children	701	Personnel Services	\$ 233,612	\$ 80,000	\$ 81,439	\$ 81,908	\$ 83,887
		800	Other Services and Charges	\$ 80,589	\$ 84,351	\$ 86,239	\$ 88,663	\$ 90,146
		970	Capital Outlays	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500
	<b>Our Community's Children Total</b>			<b>\$ 316,701</b>	<b>\$ 166,351</b>	<b>\$ 169,678</b>	<b>\$ 173,071</b>	<b>\$ 176,533</b>
701	Planning	701	Personnel Services	\$ 1,636,887	\$ 1,695,253	\$ 1,758,275	\$ 1,811,629	\$ 1,845,587
		751	Supplies	\$ 30,500	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
		800	Other Services and Charges	\$ 464,485	\$ 482,679	\$ 489,062	\$ 496,527	\$ 504,088
		970	Capital Outlays	\$ 9,307	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
		995	Other Financing	\$ 4,669	\$ 4,734	\$ 4,800	\$ 4,867	\$ 4,935
	<b>Planning Total</b>			<b>\$ 2,145,848</b>	<b>\$ 2,215,866</b>	<b>\$ 2,285,337</b>	<b>\$ 2,346,223</b>	<b>\$ 2,387,810</b>

**CITY OF GRAND RAPIDS  
FINAL FISCAL PLAN  
FUND SUMMARY BY DEPT & BUDGET OBJECT - EXPENSE  
GENERAL FUND (1010)**

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
728	Economic Development	701	Personnel Services	\$ 221,859	\$ 233,207	\$ 244,682	\$ 255,636	\$ 258,792
		751	Supplies	\$ 950	\$ 969	\$ 988	\$ 1,008	\$ 1,028
		800	Other Services and Charges	\$ 100,595	\$ 102,735	\$ 104,862	\$ 107,058	\$ 109,173
	<b>Economic Development Total</b>			<b>\$ 323,404</b>	<b>\$ 336,911</b>	<b>\$ 350,532</b>	<b>\$ 363,702</b>	<b>\$ 368,993</b>
733	Code Compliance	701	Personnel Services	\$ 2,764,922	\$ 2,855,908	\$ 2,946,768	\$ 3,018,163	\$ 3,074,081
		751	Supplies	\$ 32,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
		800	Other Services and Charges	\$ 664,540	\$ 692,245	\$ 705,328	\$ 720,342	\$ 734,265
		970	Capital Outlays	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
		995	Other Financing	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	<b>Code Compliance Total</b>			<b>\$ 3,966,462</b>	<b>\$ 4,085,153</b>	<b>\$ 4,189,096</b>	<b>\$ 4,275,505</b>	<b>\$ 4,345,346</b>
907	Long Term Debt (Appropriation Lapse)	995	Other Financing	(\$ 4,700,000)	(\$ 4,750,000)	(\$ 4,800,000)	(\$ 4,900,000)	(\$ 5,000,000)
	<b>Long Term Debt Total</b>			<b>(\$ 4,700,000)</b>	<b>(\$ 4,750,000)</b>	<b>(\$ 4,800,000)</b>	<b>(\$ 4,900,000)</b>	<b>(\$ 5,000,000)</b>
<b>Grand Total</b>				<b>\$ 155,955,117</b>	<b>\$ 162,931,929</b>	<b>\$ 165,755,052</b>	<b>\$ 163,518,958</b>	<b>\$ 165,557,521</b>

DEPARTMENT 261 - GENERAL ADMINISTRATION - REVENUES

		FY21	FY21	FY21	FY22	FORECAST			
INTERGOVERNMENTAL REVENUES		ADOPTED	AMENDED	ESTIMATE	REQUEST	FY23	FY24	FY25	FY26
261/2550/1010/4390	Cannabis State Excise Tax Distribution	-	-	-	332,818	523,345	648,754	441,153	449,976
261/2000/1010/5741	State Shared Revenues	14,603,646	14,603,646	16,981,002	16,508,361	16,789,003	17,074,416	17,364,681	17,659,881
261/2000/1010/5741	CVTRS Revenues & Internet Sales Tax	2,424,570	2,424,570	2,782,864	2,838,521	2,838,521	2,838,521	2,838,521	2,838,521
<b>INTERGOVERNMENTAL REVENUES SUBTOTAL:</b>		<b>\$ 17,028,216</b>	<b>\$ 17,028,216</b>	<b>\$ 19,763,866</b>	<b>\$ 19,679,700</b>	<b>\$ 20,150,869</b>	<b>\$ 20,561,691</b>	<b>\$ 20,644,355</b>	<b>\$ 20,948,378</b>
CHARGES FOR SERVICES		FY21	FY21	FY21	FY22	FORECAST			
		ADOPTED	AMENDED	ESTIMATE	REQUEST	FY23	FY24	FY25	FY26
261/1020/1010/4770	Cable Consent Fees	1,789,403	1,789,403	1,771,315	1,682,540	1,598,215	1,518,116	1,442,031	1,369,759
261/2000/1010/6260	Steam Franchise	59,000	59,000	59,144	59,000	59,000	59,000	59,000	59,000
261/8000/1010/6260	One North Division	318,000	318,000	52,654	53,575	54,513	55,467	56,437	57,425
<b>CHARGES FOR SERVICES SUBTOTAL:</b>		<b>\$ 2,166,403</b>	<b>\$ 2,166,403</b>	<b>\$ 1,883,113</b>	<b>\$ 1,795,115</b>	<b>\$ 1,711,728</b>	<b>\$ 1,632,583</b>	<b>\$ 1,557,468</b>	<b>\$ 1,486,184</b>
OTHER REVENUE		FY21	FY21	FY21	FY22	FORECAST			
		ADOPTED	AMENDED	ESTIMATE	REQUEST	FY23	FY24	FY25	FY26
261/1020/1010/6743	Tax donations - Veteran flags	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
261/1020/1010/6871	Kent County - Veteran flags	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
261/1020/1010/4260	Payment in Lieu of Taxes from GVSU for Belknap Properties (NOBL)	18,000	18,000	14,666	18,000	18,000	18,000	18,000	18,000
261/2000/1010/5280	CARES Act Funding	-	13,315,038	13,326,194	-	-	-	-	-
261/2000/1010/5280	American Rescue Plan Funding	-	-	40,359,869	42,691,436	-	-	-	-
<b>OTHER REVENUE SUBTOTAL:</b>		<b>\$ 27,350</b>	<b>\$ 13,342,388</b>	<b>\$ 53,710,079</b>	<b>\$ 42,718,786</b>	<b>\$ 27,350</b>	<b>\$ 27,350</b>	<b>\$ 27,350</b>	<b>\$ 27,350</b>
OTHER FINANCING SOURCES		FY21	FY21	FY21	FY22	FORECAST			
		ADOPTED	AMENDED	ESTIMATE	REQUEST	FY23	FY24	FY25	FY26
261/2000/1010/6340	Contributions from Other Funds A87	6,885,638	6,885,638	6,885,638	7,360,539	6,961,583	7,100,816	7,242,837	7,387,693
261/2000/1010/6340	CD Grants A87	(269,454)	(269,454)	(269,454)	(261,763)	(266,998)	(272,338)	(277,785)	(283,341)
261/2000/1010/6340	MI Justice Training Grant A87	(4,128)	(4,128)	(4,128)	(3,164)	(3,227)	(3,292)	(3,358)	(3,425)
261/2000/1010/6340	Property Mgt-Receiver'ship A87	(286)	(286)	(286)	(349)	(356)	(363)	(370)	(377)
261/2000/1010/6340	Drug Law Enforcement Grant A87	(16,835)	(16,835)	(16,835)	(32,947)	(33,606)	(34,278)	(34,964)	(35,663)
261/2000/1010/6340	Transformation Fund A87	(684)	(684)	(684)	(511)	(521)	(531)	(542)	(553)
261/2000/1010/6340	Belknap Ice Arena A87	(14,357)	(14,357)	(14,357)	(14,902)	(15,200)	(15,504)	(15,814)	(16,130)
261/2000/1010/6340	GR Building Authority A87	(2,609)	(2,609)	(2,609)	(3,776)	(3,852)	(3,929)	(4,008)	(4,088)
261/2000/1010/6340	Uptown Business Improvement District A-87	(5,542)	(5,542)	(5,542)	(7,282)	(7,428)	(7,577)	(7,729)	(7,884)
261/2000/1010/6340	Corridor Improvement Districts	(12,995)	(12,995)	(12,995)	(41,069)	(41,890)	(42,728)	(43,583)	(44,455)
261/2000/1010/6340	Historical Commission A87	(3,977)	(3,977)	(3,977)	(12,228)	(12,473)	(12,722)	(12,976)	(13,236)
261/2000/1010/6340	Michigan Indigent Defense Commission	(10,502)	(10,502)	(10,502)	(27,899)	(28,457)	(29,026)	(29,607)	(30,199)
261/2000/1010/6340	Other Grants A87	(46,629)	(46,629)	(46,629)	(39,836)	(40,633)	(41,446)	(42,275)	(43,121)
261/2000/1010/6340	Police Grant A87	(46,323)	(46,323)	(46,323)	(50,723)	(51,737)	(52,772)	(53,827)	(54,904)
261/2000/1010/6340	Fire Grant A87	(2,330)	(2,330)	(2,330)	(4,682)	(4,776)	(4,872)	(4,969)	(5,068)
261/2000/1010/6340	Vital Streets - Non-Bond - A-87	(47,495)	(47,495)	(47,495)	(38,517)	(39,287)	(40,073)	(40,874)	(41,691)
261/2000/1010/6340	Vital Streets - Operating - A-87	(5,258)	(5,258)	(5,258)	(3,923)	(4,001)	(4,081)	(4,163)	(4,246)
261/2000/1010/6340	Major Streets - A-87	(9,162)	(9,162)	(9,162)	(3,719)	(3,793)	(3,869)	(3,946)	(4,025)
261/2000/1010/6340	Major Streets-Vital Streets	(13,598)	(13,598)	(13,598)	(13,705)	(13,979)	(14,259)	(14,544)	(14,835)
261/2000/1010/6340	Local Streets-Vital Streets	(9,193)	(9,193)	(9,193)	(8,128)	(8,291)	(8,457)	(8,626)	(8,799)
261/2000/1010/6991	Government Center Ramp Sale Principal as scheduled	1,030,000	1,030,000	1,030,000	-	-	-	-	-
261/2000/1010/6991	Government Center Ramp Sale Interest as scheduled	41,200	41,200	41,200	-	-	-	-	-
261/2000/1010/6995	Repayment of Loan to GOF from Refuse Fund	494,225	494,225	494,225	480,238	-	-	-	-
261/2000/1010/6995	Repayment of Loan to GOF from Parks Millage Fund	242,400	242,400	242,400	-	-	-	-	-
<b>OTHER FINANCING SOURCES SUBTOTAL:</b>		<b>\$ 8,172,106</b>	<b>\$ 8,172,106</b>	<b>\$ 8,172,106</b>	<b>\$ 7,271,654</b>	<b>\$ 6,381,078</b>	<b>\$ 6,508,699</b>	<b>\$ 6,638,877</b>	<b>\$ 6,771,653</b>
<b>GRAND TOTAL:</b>		<b>\$ 27,394,075</b>	<b>\$ 40,709,113</b>	<b>\$ 83,529,164</b>	<b>\$ 71,465,255</b>	<b>\$ 28,271,025</b>	<b>\$ 28,730,323</b>	<b>\$ 28,868,050</b>	<b>\$ 29,233,565</b>

**DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES**

PERSONAL SERVICES			PERSONAL SERVICES			FY21	FY21	FY21	FY22	FORECAST		
			ADOPTED	AMENDED	ESTIMATE	REQUEST	FY23	FY24	FY25	FY26		
261/1020/1010	7120	Pension - Supplemental - to Northern Trust	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
<b>PERSONAL SERVICES SUBTOTAL:</b>			<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
SUPPLIES			FY21	FY21	FY21	FY22	FORECAST					
			ADOPTED	AMENDED	ESTIMATE	REQUEST	FY23	FY24	FY25	FY26		
261/1020/1010	7520	Flags - Memorial Day Grave Decoration	10,000	10,000	11,491	11,500	11,500	11,500	11,500	11,500	11,500	11,500
<b>SUPPLIES SUBTOTAL:</b>			<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 11,491</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>
OTHER SERVICES & CHARGES			FY21	FY21	FY21	FY22	FORECAST					
			ADOPTED	AMENDED	ESTIMATE	REQUEST	FY23	FY24	FY25	FY26		
261/1020/1010	7670	Census Clothing	-	-	1,396	-	-	-	-	-	-	-
261/1020/1010	7910	Census Maps	-	-	500	-	-	-	-	-	-	-
261/1020/1010	8010	Kent Community Action - Administrative	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
261/1020/1010	8010	Kent Community Action - Operating Support	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
261/1020/1010	8010	Act 425 Agreement / Oakleigh Woods	10,000	10,000	5,909	16,000	16,000	16,000	16,000	16,000	16,000	16,000
261/1020/1010	8010	Act 425 Agreement / Steelcase	15,000	15,000	641	16,000	16,000	16,000	16,000	16,000	16,000	16,000
261/1020/1010	8010	Act 425 / Walker Industrial	50,000	50,000	10,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
261/1020/1010	8010	Area Agency on Aging of Western Michigan	3,700	3,700	3,611	3,700	3,700	3,700	3,700	3,700	3,700	3,700
261/1020/1010	8010	State and Federal Legislative Consultants	99,000	99,000	99,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000
261/1020/1010	8010	Grand Rapids Cable Access Center	670,426	670,426	683,701	677,130	683,901	690,740	697,648	704,624	704,624	704,624
261/1020/1010	8010	Music Licensing	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707
261/1020/1010	8010	Grand Rapids Sister Cities	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
261/1020/1010	8010	Grand Valley Metro Council / GRETS	125,000	125,000	89,797	125,000	125,000	125,000	125,000	125,000	125,000	125,000
261/1020/1010	8010	Independent Financial Audit	118,048	118,048	118,048	140,000	123,600	127,308	131,127	135,061	135,061	135,061
261/1020/1010	8010	Right Place - General Support	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
261/1020/1010	8010	LEAN Training and Implementation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
261/1020/1010	8010	Mayor's Innovation Project	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
261/1020/1010	8010	Evidence Based Violence Prevention Pilot	-	75,000	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000
261/1020/1010	8010	SAFE Initiative	100,000	180,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
261/1020/1010	8010	West Shore Services	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
261/1020/1010	8010	NOBL for Belknap Lookout Neighborhood	15,000	15,000	15,000	30,000	15,000	15,000	15,000	15,000	15,000	15,000
261/1020/1010	8010	Pilot Rental Assistance Center (FY19 Contingent BA)	91,800	91,800	91,800	-	-	-	-	-	-	-
261/1020/1010	8010	Support for Master Plan	100,000	183,600	100,000	250,000	250,000	250,000	-	-	-	-
261/1020/1010	8010	Housing Next Support	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
261/1020/1010	8010	Census 2020 non-staffing needs	-	37,000	12,629	-	-	-	-	-	-	-
261/1020/1010	8010	Host National Forum for Black Public Administrators - Spring 2022	-	-	-	50,000	-	-	-	-	-	-
261/1020/1010	8010	Eviction Court Caseworker Match	-	-	-	91,800	91,800	91,800	91,800	91,800	91,800	91,800
261/1020/1010	8011	Grand Valley State University Research & Support	45,000	63,000	63,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
261/1020/1010	8016	Legal Services	-	-	2,576	-	-	-	-	-	-	-
261/1020/1010	9000	Printing and Publishing-Census and ACFR	900	2,208	6,321	900	900	900	900	900	900	900
261/1020/1010	9010	Census 2020 Advertising - Any Media	-	7,000	12,256	-	-	-	-	-	-	-
261/1020/1010	9131	Census Food	-	-	2,926	-	-	-	-	-	-	-
261/1020/1010	9150	Michigan Municipal League	32,000	32,000	32,197	32,000	32,000	32,000	32,000	32,000	32,000	32,000
261/1020/1010	9150	National League of Cities	12,000	12,000	12,107	12,000	12,000	12,000	12,000	12,000	12,000	12,000
261/1020/1010	9150	U.S. Conference of Mayors	12,500	12,500	12,242	12,500	12,500	12,500	12,500	12,500	12,500	12,500
261/1020/1010	9150	West MI Regional Planning	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
261/1020/1010	9430	Emergency Operations Center Subsidy	10,497	10,497	10,497	10,160	10,482	10,748	11,019	11,245	11,245	11,245
261/1020/1010	9460	Engineering Non-Project Costs	220,000	220,000	220,000	220,000	224,400	228,888	233,466	238,135	238,135	238,135
261/2000/1010	8010	Michigan Municipal Services Authority (MMSA) CGI Administration Fee	-	-	70,000	70,000	70,000	70,000	75,000	75,000	75,000	75,000
261/2000/1010	8010	American Rescue Plan Initiatives	-	-	-	7,250,000	7,250,000	7,000,000	-	-	-	-
261/6000/1010	8010	Promotional and Advertising	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
261/8000/1010	8010	One North Division (Contractual Services)	10,000	10,000	-	-	-	-	-	-	-	-
261/8000/1010	8400	One North Division (Secretary of State)	-	-	-	25,092	26,347	27,664	29,047	30,499	30,499	30,499
<b>OTHER SERVICES &amp; CHARGES SUBTOTAL:</b>			<b>\$ 2,154,578</b>	<b>\$ 2,456,486</b>	<b>\$ 2,289,862</b>	<b>\$ 9,903,989</b>	<b>\$ 9,835,337</b>	<b>\$ 9,601,955</b>	<b>\$ 2,373,914</b>	<b>\$ 2,391,171</b>	<b>\$ 2,391,171</b>	<b>\$ 2,391,171</b>

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

APPROPRIATION LAPSE		APPROPRIATION LAPSE	FY21 ADOPTED	FY21 AMENDED	FY21 ESTIMATE	FY22 REQUEST	FY23	FORECAST		
								FY24	FY25	FY26
907/2010/1010	9959	Appropriation Lapse	(4,917,134)	(4,917,134)	(2,000,000)	(4,700,000)	(4,750,000)	(4,800,000)	(4,900,000)	(5,000,000)
<b>APPROPRIATION LAPSE SUBTOTAL:</b>			<b>\$ (4,917,134)</b>	<b>\$ (4,917,134)</b>	<b>\$ (2,000,000)</b>	<b>\$ (4,700,000)</b>	<b>\$ (4,750,000)</b>	<b>\$ (4,800,000)</b>	<b>\$ (4,900,000)</b>	<b>\$ (5,000,000)</b>
SUBSIDIES/TRANSFERS OUT		SUBSIDIES/TRANSFERS OUT	FY21 ADOPTED	FY21 AMENDED	FY21 ESTIMATE	FY22 REQUEST	FY23	FORECAST		
								FY24	FY25	FY26
261/1020/1010	9955	ATPA Grant Match	251,914	251,914	251,914	260,181	263,955	268,071	272,519	274,989
261/1020/1010	9955	2016 COPS Grant Match	186,550	186,550	186,550	-	-	-	-	-
261/1020/1010	9955	Grant Match for District Court	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
261/3000/1010	9951	Cemeteries Operating Fund Subsidy	415,000	415,000	415,000	582,000	608,000	627,000	633,000	637,000
261/3000/1010	9951	Parks Forestry Sustainability Subsidy	261,067	261,067	261,067	261,067	238,202	257,199	343,199	655,399
261/3000/1010	9951	61st District Court Fund	5,673,941	5,673,941	5,673,941	6,033,941	6,200,506	6,316,193	6,374,675	6,595,413
261/3000/1010	9951	Contingent Transfers Out to Non-GOF Operating Funds	-	1,198,471	1,200,000	-	-	-	-	-
261/3000/1010	9951	MIDC Fund Local Share Requirement	112,125	112,125	112,125	116,022	120,547	125,185	129,939	134,874
261/3000/1010	9951	Dispatch Support	3,674,526	3,674,526	3,674,526	-	-	-	-	-
261/3000/1010	9951	Subsidy to Economic Development to Support Operations	-	-	-	30,000	30,000	30,000	30,000	30,000
261/3000/1010	9951	Subsidy to Property Management to Support Contract with State Land Bank	70,000	70,000	70,000	70,000	50,000	-	-	-
261/3000/1010	9951	Subsidy to Property Management to Support Operations	-	-	-	90,000	90,000	90,000	90,000	90,000
261/3000/1010	9951	Parks Maintenance of Effort	6,172,056	6,172,056	6,172,056	6,333,890	6,635,423	6,768,341	6,974,294	7,062,528
261/3000/1010	9953/9710	Division Avenue Fire Station Land Purchase	800,000	800,000	804,139	-	-	-	-	-
261/3000/1010	9955	Transfer Out to Vital Streets	850,000	3,400,000	3,400,000	-	-	-	850,000	850,000
261/4000/1010	9951	Contingent Account	1,726,059	257,588	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>SUBSIDIES/TRANSFERS OUT SUBTOTAL:</b>			<b>\$ 20,293,238</b>	<b>\$ 22,573,238</b>	<b>\$ 22,321,318</b>	<b>\$ 15,377,101</b>	<b>\$ 15,836,633</b>	<b>\$ 16,081,989</b>	<b>\$ 17,297,626</b>	<b>\$ 17,930,203</b>
			FY21 ADOPTED	FY21 AMENDED	FY21 ESTIMATE	FY22 REQUEST	FY23	FORECAST		
								FY24	FY25	FY26
<b>GRAND TOTAL:</b>			<b>\$ 17,542,882</b>	<b>\$ 20,124,790</b>	<b>\$ 22,624,871</b>	<b>\$ 20,594,790</b>	<b>\$ 20,935,670</b>	<b>\$ 20,897,644</b>	<b>\$ 14,785,240</b>	<b>\$ 15,335,074</b>



## FUND DESCRIPTIONS – CAPITAL FUNDS

**Capital Improvement Fund:** This fund accounts for the acquisition and construction of Capital Projects to be used in general Governmental-type operations. Financing is provided by Bonds, Property Tax, and Contributions from Private Sources and Grants. The fund is used when there is a need for appropriation authority to last more than one year.

Major Revenue Source: Bond Proceeds; Transfers from Capital Reserve; and Grants  
Fund Balance Policy: To have all funds committed to capital projects.

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**Capital Reserve Fund:** The purpose of the Capital Reserve fund is to receive Property Tax (1.25 mills) and Income Tax (4.25% of total) revenues that have been appropriated for general capital projects as well as for Debt Service on prior capital projects.

Major Revenue Source: Property Taxes; Income Taxes; One Half of State Statutory Revenue Sharing  
Fund Balance Policy: To have all funds committed to capital projects with approximately \$1 million retained for unforeseen emergency capital requirements.

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**Capital Improvement Bonds Series 2017 - Cemeteries Fund:** The purpose of this fund is to account for bond financed capital improvements at six City cemeteries: Fairplains, Fulton, Greenwood, Oakgrove, Oakhill and Woodlawn. These projects generally consist of pavement or gravel improvements, signage and wayfinding kiosk installation, water spigot system improvements, fence repairs and improvements, maintenance building connection to city sewer system, new asphalt parking area at maintenance building, water seepage investigation and repairs, landscape provisions, retaining wall repairs, building repairs, and drainage improvements. \$3.6M in General Obligation Limited Tax Capital Improvement Bonds, Series 2017 were issued in April 2017. The bonds have a ten-year term with a variable interest rate.

Major Revenue Source: Bond Proceeds.  
Fund Balance Policy: To have all funds committed to Cemetery capital projects.

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**Capital Improvement Bonds Series 2018 - Energy, Lighting and Communications Capital Projects:** The purpose of this fund is to account for bond financed capital improvements related to the City's Energy, Lighting and Communications System. These projects generally consist of critical safety improvements, primary circuit repairs and replacement, concrete and wood pole replacements, HPS to LED streetlight pilot project including 7 Pin Smart Control Technology, 2.4KV to 7.2KV primary circuit conversion, replacement of

overhead primary circuits that crossover US131 and I-196, Asset Management in coordination with Vital Streets projects and smart electrical meters. \$9M in General Obligation Limited Tax Capital Improvement Bonds, Series 2018 were issued in December 2018. The level debt bonds have a twenty-year term with a variable interest rate.

Major Revenue Source: Bond Proceeds.  
Fund Balance Policy: To have all funds committed to Energy, Lighting and Communications capital projects.

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**Capital Improvement Bonds Series 2021 - Energy, Lighting and Communications Capital Projects:** The purpose of this fund is to account for bond financed capital improvements related to the City's Energy, Lighting and Communications System. These projects generally consist of critical concrete pole replacements, LED street lighting conversion (Smart City) and Division Avenue – Fulton Street to Michigan Street (Asset Management in coordination with Vital Streets). \$11.79M in General Obligation Limited Tax Capital Improvement Bonds, Series 2021 were issued in July 2021. The level debt bonds have a twenty-year term with a variable interest rate.

Major Revenue Source: Bond Proceeds.  
Fund Balance Policy: To have all funds committed to Energy, Lighting and Communications capital projects.

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**Streets Capital Fund:** This fund is used to account for Streets Capital Projects in the Capital Projects Fund group. Resources have been provided by the Major and Local Streets Funds (Gas & Weight Tax), contributions from the General Operating Fund, and grants. Projects are made up of traffic safety and streets resurfacing and reconstruction projects. Currently, this fund is primarily dormant.

Major Revenue Source: Bond Proceeds; Transfers from Major and Local Streets; General Operating Fund contributions; and Grants  
Fund Balance Policy: To have all funds committed to capital projects.

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**Vital Streets Capital Project Fund:** The Vital Streets Capital Project Fund will receive monies from the Vital Streets Operating Fund to be spent on preventative maintenance, rehabilitation, and reconstruction projects. This capital fund is required to provide multi-year appropriation authority for projects that span more than one fiscal year.

Major Revenue Source: Transfers from Vital Streets Operating Fund; and Grants  
Fund Balance Policy: To have all funds committed to Vital Streets capital projects.

**Grand Rapids MI - FMS  
CAPITAL IMPROVEMENT (4010)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
539-State Revenues	344,692	0	0	3,663	0	0	0	0	0
580-Contribution from Local Units	0	673,983	673,983	673,983	720,938	1,063,533	3,582,623	2,586,952	99,242
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	572,793	0	0	0	0	0	0	0	0
671-Other Revenues	1,410,314	1,574,037	3,504,037	2,904,037	1,579,777	1,571,208	1,562,766	1,554,448	1,546,253
695-Other Financing Sources	7,265,620	6,029,017	6,109,017	6,426,267	5,885,242	8,517,437	6,425,642	7,128,884	7,471,521
<b>Capital Improvement Total Revenues</b>	<b>9,593,419</b>	<b>8,277,037</b>	<b>10,287,037</b>	<b>10,007,950</b>	<b>8,185,957</b>	<b>11,152,178</b>	<b>11,571,031</b>	<b>11,270,284</b>	<b>9,117,016</b>
<b>Expenditures</b>									
701-Personal Services	3,182	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	711,555	574,037	654,037	574,037	579,777	571,208	562,766	554,448	546,253
970-Capital Outlays	7,786,299	7,703,000	9,633,000	9,433,913	7,606,180	10,580,970	11,008,265	10,715,836	8,570,763
995-Other Financing	686,205	0	0	0	0	0	0	0	0
<b>Capital Improvement Total Expenditures</b>	<b>9,187,241</b>	<b>8,277,037</b>	<b>10,287,037</b>	<b>10,007,950</b>	<b>8,185,957</b>	<b>11,152,178</b>	<b>11,571,031</b>	<b>11,270,284</b>	<b>9,117,016</b>
<b>Capital Improvement NET INCOME (LOSS)</b>	<b>406,178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>13,658,655</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>
<b>Ending Fund Balance</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>	<b>14,064,833</b>
<b>Summary of Reserves</b>									
Ending Fund Balance	14,064,833	14,064,833	14,064,833	14,064,833	14,064,833	14,064,833	14,064,833	14,064,833	14,064,833
Assigned to Capital Projects	-14,064,833	-14,064,833	-14,064,833	-14,064,833	-14,064,833	-14,064,833	-14,064,833	-14,064,833	-14,064,833
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

\*Capital project fund appropriations do not lapse at the end of each fiscal year.  
Therefore, prior unspent appropriation authority remains available in succeeding years.

**CITY OF GRAND RAPIDS**

**CAPITAL PROJECT DETAIL**

**FY2022 FINAL FISCAL PLAN**

**CAPITAL IMPROVEMENT FUND (4010)**

						FY2022	FY2023	FY2024	FY2025	FY2026
Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
228	Information Technology	4010CABLA	GRIN - Cable Grant Project	8010	Contractual Services	\$ 133,348	\$ 131,377	\$ 129,435	\$ 127,522	\$ 125,637
		4010CABLB	HETA - Cable Grant Project	8010	Contractual Services	127,551	125,666	123,809	121,979	120,176
		4010CABLC	KETA - Cable Grant Project	8010	Contractual Services	127,551	125,666	123,809	121,979	120,176
		4010CABLD	GRTV - Cable Grant Project	8010	Contractual Services	127,551	125,666	123,809	121,979	120,176
		4010CABLE	GRTV2 - Cable Grant Project	8010	Contractual Services	63,776	62,833	61,904	60,989	60,088
	<b>Information Technology</b>					<b>\$ 579,777</b>	<b>\$ 571,208</b>	<b>\$ 562,766</b>	<b>\$ 554,448</b>	<b>\$ 546,253</b>
265	Facilities Management	401021043	Improvements to the City / County HVAC system Phase II	9750	Building	\$ 1,816,666	\$ 1,816,666	\$ 1,816,666	\$ 1,816,666	\$ -
		401015065	Miscellaneous repairs to the 61st District Court facility	9750	Building	592,484	-	400,000	500,000	600,000
		TEMP17069	Terrazzo restoration at the City / County Complex	9750	Building	-	-	-	-	205,000
		401015062	Calder Plaza maint program. Inspection & Construction	9750	Building	126,563	411,300	1,749,265	1,912,969	-
		401022007	Replace gymnasium bleachers at the Paul I. Phillips facility	9750	Building	182,500	-	-	-	-
		TEMP17129	Public facility space utilization and work space analysis	9750	Building	-	299,395	-	-	-
		TEMP19022	Roof restoration at the Bridgeview warehouse	9750	Building	-	-	-	-	143,750
		TEMP19023	Roof restoration of the East building at the CARC	9750	Building	-	379,688	-	-	-
		TEMP19033	HVAC air handling unit replacement at the Westside Complex	9750	Building	-	-	133,109	200,000	139,215
		TEMP19034	Interior renovations at the Paul I. Phillips facility	9750	Building	-	-	181,253	200,000	382,000
		TEMP19036	Roof replacement at various Fire Stations	9750	Building	-	504,845	-	-	-
		TEMP19041	Acoustical ceiling replacements at various Fire Stations	9750	Building	-	117,076	-	-	-
		TEMP19195	Electrical substation and switch gear replacement-City Hall	9750	Building	-	-	1,159,375	-	-
		TEMP19215	Parking lot expansion at the Community Archives facility	9750	Building	-	350,000	-	-	-
		TEMP19217	ADA accessibility improvements at the City / County Complex	9750	Building	-	750,000	-	-	-
		TEMP21018	Plainfield Fire Station Renovation	9750	Building	-	-	-	760,615	-
		TEMP21023	Franklin Station Renovation	9750	Building	-	-	679,924	-	-
		401022008	Generator replacement	9750	Building	440,000	-	-	-	-
		401022009	Replacement of HVAC components at the Plainfield Station.	9750	Building	206,000	-	-	-	-
		401022010	Exterior facade repairs at LaGrave Fire Station	9750	Building	114,467	-	-	-	-
		401022011	Annual concrete replacement	9750	Building	137,500	120,000	95,000	45,000	45,000
		TEMP22006	Various mechanical systems replacements	9750	Building	-	176,000	-	161,000	98,000
		TEMP22007	exterior facade repairs at various fire stations	9750	Building	-	-	168,673	-	330,000
		TEMP22010	Twin elevator controls and cab upgrades at the Police Admin	9750	Building	-	-	-	733,586	-
		TEMP22014	Parking lot maintenance and repairs at 660 Market	9750	Building	-	-	-	-	281,250
		TEMP22017	Freight elevator replacement at Police Admin	9750	Building	-	-	-	375,000	374,636
		TEMP22018	City Hall ceiling replacement	9750	Building	-	-	-	250,000	250,000
		TEMP22020	Minor restoration of the Calder Stabile	9750	Building	-	-	-	-	62,500
		TEMP22021	Ground floor fitness addition to Burton/Leonard Fire Station	9750	Building	-	-	-	240,000	245,000
	<b>Facilities Management</b>					<b>\$ 3,616,180</b>	<b>\$ 4,924,970</b>	<b>\$ 6,383,265</b>	<b>\$ 7,194,836</b>	<b>\$ 3,156,351</b>
301	Police	TEMP18099	Real Time Crime Center	9760	Equipment	\$ -	\$ -	\$ 300,000	\$ -	\$ -
		TEMP18196	Mobile Command Post	9760	Equipment	-	250,000	-	-	-
	<b>Police Total</b>					<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF GRAND RAPIDS**

**CAPITAL PROJECT DETAIL**

**FY2022 FINAL FISCAL PLAN**

**CAPITAL IMPROVEMENT FUND (4010)**

Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2022 Proposed	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
336	Fire	401019005	3031 Division Station land and construct	9880	Construction In Progress	\$ -	\$ -	\$ -	\$ -	\$ 500,000
		401022006	8295 Fire Station Alerting System	9760	Equipment	400,000	400,000	400,000	-	-
		TEMP22059	8411 GRFD SCBA REPLACEMENT	9760	Equipment	-	425,000	425,000	425,000	425,000
<b>Fire Total</b>						<b>\$ 400,000</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 425,000</b>	<b>\$ 925,000</b>
447	Engineering Services	401017151	Grand River Revitalization	9880	Construction In Progress	985,000	1,975,000	1,115,000	1,640,000	2,315,000
		401021003	Grand River Walkway Ph II	9880	Construction In Progress	375,000	550,000	325,000	-	-
		401021004	Museum Capital Projects	9880	Construction In Progress	500,000	500,000	500,000	500,000	500,000
		401021005	Private Development & Vacation Projects	9880	Construction In Progress	500,000	500,000	500,000	500,000	500,000
<b>Engineering Services</b>						<b>\$ 2,360,000</b>	<b>\$ 3,525,000</b>	<b>\$ 2,440,000</b>	<b>\$ 2,640,000</b>	<b>\$ 3,315,000</b>
448	Street Lighting	TEMP22042	Fiber Optic and Wireless Comm Asset Management	9880	Construction In Progress	\$ -	\$ -	\$ -	\$ -	\$ 63,412
		TEMP22043	Asset Management Lifecycle Replacement	9880	Construction In Progress	-	-	-	100,000	100,000
		TEMP22055	Decorative Lighting Repair - Blue Bridge	9880	Construction In Progress	-	-	-	-	500,000
<b>Street Lighting Total</b>						<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 663,412</b>
533	Stormwater	401018002	Oakleigh Ave in Hogadone District - Channelizing and	9880	Construction In Progress	\$ 240,000	\$ -	\$ -	\$ -	\$ -
		401020018	4450 - Drainage Improvements and Emergency Repairs 2020+	9880	Construction In Progress	135,934	95,000	100,000	100,000	100,000
		401021001	3681 - Indian Mill Creek Dredging	9880	Construction In Progress	-	380,000	-	-	-
		401021002	3693 - Coldbrook Drain Rehabilitation - Michigan and Fuller	9880	Construction In Progress	-	-	275,000	-	-
		401022002	3690 - Parkway Drainage	9880	Construction In Progress	500,000	-	-	-	-
		401022003	5955 - Water Quality Improvement from Daylighting Plan	9880	Construction In Progress	47,805	206,000	-	-	-
		TEMP18018	6848 - Plaster Creek Bank Restoration	9880	Construction In Progress	-	-	330,000	-	-
		401022004	6850 - Green Infrastructure Implementation	9880	Construction In Progress	57,261	300,000	-	-	-
		TEMP19057	6968 - Daylighting Implementation 2	9880	Construction In Progress	-	-	-	-	240,000
		TEMP19058	6970 - Green Infrastructure Implementation 2	9880	Construction In Progress	-	-	280,000	-	-
		TEMP20024	6972-Bank Restoration	9880	Construction In Progress	-	-	-	181,000	-
		401022005	7688-Pumping Station Capital Improvements	9880	Construction In Progress	75,000	75,000	75,000	75,000	75,000
		TEMP22023	Maple Grove Green Infrastructure	9880	Construction In Progress	-	-	-	-	96,000
<b>Stormwater Total</b>						<b>\$ 1,056,000</b>	<b>\$ 1,056,000</b>	<b>\$ 1,060,000</b>	<b>\$ 356,000</b>	<b>\$ 511,000</b>
751	Parks and Recreation	401020021	8028-Building Improvements at Veterans Memorial Park	9880	Construction In Progress	\$ 74,000	\$ -	\$ -	\$ -	\$ -
		401020022	Park Acquisition Funding	9710	Land	100,000	-	-	-	-
<b>Parks and Recreation</b>						<b>\$ 174,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>						<b>\$ 8,185,957</b>	<b>\$ 11,152,178</b>	<b>\$ 11,571,031</b>	<b>\$ 11,270,284</b>	<b>\$ 9,117,016</b>
<b>Revenue Sources:</b>										
			Cash Funded Projects from Capital Reserve Fund			\$ 5,885,242	\$ 8,517,437	\$ 6,425,642	\$ 7,128,884	\$ 7,471,521
			County Funding of Facilities Projects			720,938	1,063,533	3,582,623	2,586,952	99,242
			Restricted Contributions - Museum Capital Projects (401021004)			500,000	500,000	500,000	500,000	500,000
			Restricted Contributions - Private Development & Vacation Projects (401021005)			500,000	500,000	500,000	500,000	500,000
			Other Revenues (Unrestricted Contributions) - Cable Grant Projects			579,777	571,208	562,766	554,448	546,253
<b>Grand Total</b>						<b>\$ 8,185,957</b>	<b>\$ 11,152,178</b>	<b>\$ 11,571,031</b>	<b>\$ 11,270,284</b>	<b>\$ 9,117,016</b>

**Grand Rapids MI - FMS  
CAPITAL RESERVE FUND (4011)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUES:</b>									
Property Tax	\$ 5,720,214	\$ 5,891,435	\$ 5,891,435	\$ 5,948,487	\$ 6,111,721	\$ 6,223,444	\$ 6,343,085	\$ 6,471,037	\$ 6,601,801
Income Tax	3,863,876	3,754,223	3,754,223	3,174,108	3,237,591	3,431,846	3,743,070	4,069,878	4,411,908
Federal Grants (American Rescue Plan)	-	-	-	1,834,852	1,098,334	-	-	-	-
Intergovernmental Revenues (CVTRS / Revenue Sharing)	2,319,053	2,424,569	2,424,569	2,782,864	2,838,521	2,838,521	2,838,521	2,838,521	2,838,521
Local Community Stabilization Share	77,747	37,129	37,129	37,129	36,074	34,892	34,892	34,892	34,892
CFOF: From Cemeteries Operating Fund	-	-	-	-	-	-	-	-	-
From Brownfield - Mercantile Bank Tax Increment	57,449	56,272	56,272	56,272	56,272	55,159	50,846	-	-
From Brownfield - Canal Street Brewing	145,790	-	-	-	-	-	-	-	-
Interest on Investments	269,592	287,181	287,181	287,181	205,517	114,933	160,225	196,459	214,576
Miscellaneous Other Revenue: Reimbursements and Contributions	78,046	-	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>12,531,766</b>	<b>12,450,809</b>	<b>12,450,809</b>	<b>14,120,893</b>	<b>13,584,030</b>	<b>12,698,795</b>	<b>13,170,639</b>	<b>13,610,787</b>	<b>14,101,698</b>
<b>EXPENDITURES:</b>									
Debt Obligations (fiscal year completed)									
- KCDC 2008 (FY2021) Grand River Floodwalls	229,526	231,576	231,576	231,576	-	-	-	-	-
- KCDC 2014 (FY2035) Grand River Floodwall Bonds Ph 1	321,246	318,746	318,746	318,746	320,946	317,846	319,446	321,771	319,946
- KCDC 2016 (FY2037) Grand River Floodwall Bonds Ph 2	662,275	485,775	485,775	663,275	662,400	659,600	661,300	660,625	657,500
- GR Building Authority 2020 REF (FY2022) Archives Center Phase II	-	-	-	11,924	358,336	-	-	-	-
- GR Building Authority 2020 REF (FY2033) 1120 Monroe Project (Facilities)	-	-	-	10,286	186,282	180,653	179,878	183,796	182,324
- GR Building Authority 2020 REF (FY2040) 1120 Monroe Project (Facilities)	-	-	-	23,053	62,400	62,400	62,400	62,400	62,400
- GR Building Authority 2011 (FY2031) Archives Center Phase II	399,063	392,838	392,838	382,975	-	-	-	-	-
- GR Building Authority 2010A (FY2040) 1120 Monroe Project (Facilities)	67,510	75,000	75,000	57,525	-	-	-	-	-
- GR Building Authority 2010B (FY2033) 1120 Monroe Project (Facilities)	225,446	230,141	230,141	171,098	-	-	-	-	-
- GR Building Authority 2009 (FY2021) Police Facilities	1,987,500	1,997,250	1,997,250	1,997,250	-	-	-	-	-
- Capital Improvmt Bonds 2013 (FY2030) Refunding Sidewalks/Conduit/Drainage	141,946	85,782	85,782	85,782	83,900	86,882	89,863	92,686	90,354
- Brownfield IPA 2012 (FY2023) Front Ave Resurfacing	57,449	56,272	56,272	56,272	55,159	50,846	-	-	-
- LTGO Refunding Bonds 2016 (FY2028) Wealthy St & Other Conduit	53,844	52,208	52,208	52,208	52,120	53,187	52,498	53,151	53,660
- LTGO Refunding Bonds 2016 (FY2028) Fulton Street Cemetery Wall	131,186	127,582	127,582	127,582	127,370	129,978	128,292	129,889	131,130
- LTGO Bonds 2018 (FY2042) Fund 4013 Street Lighting-\$8.21M (\$9M Total Proceec	377,900	377,400	377,400	377,400	377,400	628,575	629,450	628,650	626,025
- LTGO Bonds 2017 (FY2027) Fund 4012 Cemetery Improvements-\$3.6M	404,800	399,815	399,815	399,815	399,640	403,515	401,495	403,647	399,835
Lease - Kent County Bonds 2005 & 2014 (FY2026) 61st District Court	1,454,434	1,455,355	1,455,355	1,455,355	1,215,553	1,190,676	1,192,659	1,191,165	1,131,551
Lease - Human Services Complex (ACSET)	141,937	159,038	159,038	159,038	158,576	157,795	156,772	155,936	155,265
<b>Sub-total - Debt and Other Long Term Obligations</b>	<b>6,656,061</b>	<b>6,444,778</b>	<b>6,444,778</b>	<b>6,581,160</b>	<b>4,060,082</b>	<b>3,921,953</b>	<b>3,874,053</b>	<b>3,883,716</b>	<b>3,809,990</b>

**Grand Rapids MI - FMS  
CAPITAL RESERVE FUND (4011)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
Transfers to Capital Improvement Fund - Other Projects									
- Stormwater	944,881	1,129,429	1,129,429	1,129,429	1,056,000	1,056,000	1,060,000	356,000	511,000
- Facilities Management	3,346,042	2,389,588	2,389,588	2,389,588	2,895,242	3,861,437	2,800,642	4,607,884	3,057,109
- Fire Equipment	266,863	-	-	-	400,000	825,000	825,000	425,000	925,000
- Fire Station Asset Management	-	200,000	200,000	200,000	-	-	-	-	-
- Parks & Recreation	674,114	900,000	900,000	900,000	174,000	-	-	-	-
- Police Equipment	(239)	210,000	210,000	210,000	-	250,000	300,000	-	-
- Street Lighting	(11)	-	-	-	-	-	-	100,000	663,412
- Engineering Department - Grand River Revitalization	700,000	870,000	870,000	870,000	985,000	1,975,000	1,115,000	1,640,000	2,315,000
- Other Engineering Department Managed Projects	990,061	330,000	330,000	330,000	375,000	550,000	325,000	-	-
- Treasurer Department	(9,870)	-	-	-	-	-	-	-	-
- Clerk Department	(1,221)	-	-	-	-	-	-	-	-
Sub-total - Transfers to Capital Improvement Fund	6,910,620	6,029,017	6,029,017	6,029,017	5,885,242	8,517,437	6,425,642	7,128,884	7,471,521
Cost Allocation - A-87	66,323	58,094	58,094	58,094	72,699	74,153	75,636	77,149	78,692
Dunnigan Watermain Reimbursement (9955 - Op Transfer to Water Fund)	54,775	38,514	38,514	38,514	38,514	38,514	-	-	-
Repairs at Various Cemeteries (9953 - Op Transfer to Cemetery Fund)	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Total Expenditures:	14,012,779	12,895,403	12,895,403	13,031,785	10,381,537	12,877,057	10,700,331	11,414,749	11,685,203
Operating Excess (Deficiency)	(1,481,012)	(444,594)	(444,594)	1,089,109	3,202,494	(178,262)	2,470,308	2,196,038	2,416,495
<b>Beginning Fund Balance</b>	2,999,341	1,518,329	1,518,329	1,518,329	2,607,437	5,809,931	5,631,669	8,101,977	10,298,015
<b>Ending Fund Balance</b>	<b>\$ 1,518,329</b>	<b>\$ 1,073,735</b>	<b>\$ 1,073,735</b>	<b>\$ 2,607,437</b>	<b>\$ 5,809,931</b>	<b>\$ 5,631,669</b>	<b>\$ 8,101,977</b>	<b>\$ 10,298,015</b>	<b>\$ 12,714,510</b>
<b>Reserve Targets:</b>									
Assigned to Capital (\$1 Million per Financial Policy)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
KCDC 2022 (FY2042) Knapp's Corner Drainage	-	-	-	-	340,000	680,000	1,020,000	1,360,000	1,700,000
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	-	-	-	-	259,772	519,544	779,316	1,039,088	1,298,860
Proposed Bonds 2022 (FY2042) Street Lighting #2 (\$12.364 million)	-	-	-	-	760,200	1,520,400	2,280,600	3,040,800	3,801,000
Proposed Bonds 2024 (FY2044) Facilities Projects (\$8.2 million)	-	-	-	-	0	0	504,161	1,008,322	1,512,483
Proposed Bonds 2024 (FY2044) Street Lighting #3 (\$9.1 million)	-	-	-	-	0	0	559,495	1,118,990	1,678,485
Proposed Bonds 2022 (FY2042) Lyon Square - DDA Reimbursement	-	-	-	-	(295,118)	(590,237)	(885,355)	(1,180,474)	(1,475,592)
Proposed Bonds 2022 (FY2042) Lyon Square (\$6.0 million)	-	-	-	-	368,898	737,796	1,106,694	1,475,592	1,844,490
Unassigned Fund Balance	518,329	73,735	73,735	1,607,437	3,376,179	1,764,166	1,737,066	1,435,696	1,354,784
Total	1,518,329	1,073,735	1,073,735	2,607,437	5,809,931	5,631,669	8,101,977	10,298,015	12,714,510

**Grand Rapids MI - FMS**  
**CAPITAL IMPROVEMENT BONDS SERIES 2017 (4012)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
539-State Revenues	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	10,265	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Capital Improvement Bonds Series 2017 Total Revenues</b>	<b>10,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	201	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	269,553	0	0	200,000	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>Capital Improvement Bonds Series 2017 Total Expenditures</b>	<b>269,754</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Improvement Bonds Series 2017 NET INCOME (LOSS)</b>	<b>-259,489</b>	<b>0</b>	<b>0</b>	<b>-200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>574,177</b>	<b>314,688</b>	<b>314,688</b>	<b>314,688</b>	<b>114,688</b>	<b>114,688</b>	<b>114,688</b>	<b>114,688</b>	<b>114,688</b>
<b>Ending Fund Balance</b>	<b>314,688</b>	<b>314,688</b>	<b>314,688</b>	<b>114,688</b>	<b>114,688</b>	<b>114,688</b>	<b>114,688</b>	<b>114,688</b>	<b>114,688</b>



**Grand Rapids MI - FMS**  
**CAPITAL IMPROVEMENT BONDS SERIES 2018 (4013)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
539-State Revenues	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	129,528	0	200,000	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Capital Improvement Bonds Series 2018 Total Revenues</b>	<b>129,528</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	10,105	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	3,532,222	0	200,000	4,780,652	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>Capital Improvement Bonds Series 2018 Total Expenditures</b>	<b>3,542,327</b>	<b>0</b>	<b>200,000</b>	<b>4,780,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Improvement Bonds Series 2018 NET INCOME (LOSS)</b>	<b>-3,412,799</b>	<b>0</b>	<b>0</b>	<b>-4,780,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>8,193,451</b>	<b>4,780,652</b>	<b>4,780,652</b>	<b>4,780,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>4,780,652</b>	<b>4,780,652</b>	<b>4,780,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Summary of Reserves</b>									
Ending Fund Balance	4,780,652	4,780,652	4,780,652	0	0	0	0	0	0
Assigned to Capital Projects	-4,780,652	-4,780,652	-4,780,652	0	0	0	0	0	0
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

**Grand Rapids MI - FMS**  
**CAPITAL IMPROVEMENT BONDS SERIES 2021 (4014)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
539-State Revenues	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	8,150,000	10,252,935	12,364,400	0	0	0	0	0
<b>Capital Improvement Bonds Series 2021 Total Revenues</b>	<b>0</b>	<b>8,150,000</b>	<b>10,252,935</b>	<b>12,364,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	0	8,150,000	10,252,935	1,700,000	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>Capital Improvement Bonds Series 2021 Total Expenditures</b>	<b>0</b>	<b>8,150,000</b>	<b>10,252,935</b>	<b>1,700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Improvement Bonds Series 2021 NET INCOME (LOSS)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,664,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,664,400</b>	<b>10,664,400</b>	<b>10,664,400</b>	<b>10,664,400</b>	<b>10,664,400</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,664,400</b>	<b>10,664,400</b>	<b>10,664,400</b>	<b>10,664,400</b>	<b>10,664,400</b>	<b>10,664,400</b>
<b>Summary of Reserves</b>									
Ending Fund Balance	0	0	0	10,664,400	10,664,400	10,664,400	10,664,400	10,664,400	10,664,400
Assigned to Capital Projects	0	0	0	-10,664,400	-10,664,400	-10,664,400	-10,664,400	-10,664,400	-10,664,400
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

**Grand Rapids MI - FMS**  
**STREETS-CAPITAL PROJECTS (4050 / 4051)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate*	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	94,167	0	0	0	0	0	0	0	0
671-Other Revenues	2,986	0	1,406,150	1,406,150	0	0	0	0	0
695-Other Financing Sources	44,607	0	81,821	81,821	200,000	192,785	0	0	0
<b>Streets-Capital Projects Total Revenues</b>	<b>141,760</b>	<b>0</b>	<b>1,487,971</b>	<b>1,487,971</b>	<b>200,000</b>	<b>192,785</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	143	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	903,002	0	1,487,971	1,487,971	200,000	192,785	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>Streets-Capital Projects Total Expenditures</b>	<b>903,145</b>	<b>0</b>	<b>1,487,971</b>	<b>1,487,971</b>	<b>200,000</b>	<b>192,785</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets-Capital Projects NET INCOME (LOSS)</b>	<b>-761,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>2,243,020</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>
<b>Ending Fund Balance</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>	<b>1,481,635</b>
<b>Summary of Reserves</b>									
Ending Fund Balance	1,481,635	1,481,635	1,481,635	1,481,635	1,481,635	1,481,635	1,481,635	1,481,635	1,481,635
Assigned to Capital Projects	-1,481,635	-1,481,635	-1,481,635	-1,481,635	-1,481,635	-1,481,635	-1,481,635	-1,481,635	-1,481,635
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

\*Capital project fund appropriations do not lapse at the end of each fiscal year.  
Therefore, prior unspent appropriation authority remains available in succeeding years.

**CITY OF GRAND RAPIDS**

**CAPITAL PROJECT DETAIL**

**FY2022 FINAL FISCAL PLAN**

**STREETS-CAPITAL PROJECTS FUND (4050)**

						<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>
<b>Department Number</b>	<b>Department Name</b>	<b>Project Code</b>	<b>Project Name</b>	<b>Budget Object Code</b>	<b>Budget Object Name</b>	<b>Proposed</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
447	Engineering Services	405021050	Evergreen, Kalamazoo, Adams	9880	Construction In Progress	\$ 200,000	\$ 192,785	\$	\$	\$
	<b>Engineering Services</b>					<b>\$ 200,000</b>	<b>\$ 192,785</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Grand Total</b>						<b>\$ 200,000</b>	<b>\$ 192,785</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**Grand Rapids MI  
VITAL STREETS CAPITAL PROJECTS FUND (4090 / 4091)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	PROPOSED 2023	PROPOSED 2024	PROPOSED 2025	PROPOSED 2026
<b>REVENUE</b>									
501 Federal Grants (4090)	147,929	690,000	967,000	47,100	240,000	240,000	240,000	240,000	240,000
539 State Grants (4090)	(22,343)	250,000	250,000	0	0	0	0	0	0
580 Contribution From Local Units	32,666	0	95,210	0	0	0	0	0	0
664 Investment Income & Rentals	128,422	0	0	0	0	0	0	0	0
671 Other Revenues	37,524	0	116,110	0	45,000	45,000	45,000	45,000	45,000
695 Operating Trfr from VS 2040/2041 Fund-Preventative Maintenance Work (Cont)	0	0	0	839,348	0	0	0	0	0
695 Operating Trfr from VS 2040/2041 Fund-Rehabilitation Work	0	0	0	3,237,022	0	0	0	0	0
695 Operating Trfr from VS 2040/2041 Fund-Reconstruction Work	2,685,976	0	0	2,391,943	0	0	0	0	0
695 Operating Trfr from VS 2040 Fund-Bridge Investment	65,000	115,000	115,000	78,600	82,600	30,000	30,000	30,000	30,000
695 Operating Trfr from VS 2040 Fund for Traffic Safety/Signals	550,000	550,000	550,000	989,523	675,000	675,000	675,000	675,000	675,000
695 Operating Trfr from VS 2040 Fund for Trunk Line/MDOT (Eng. Managed)	0	0	0	10,000	0	0	0	0	0
695 Vital Streets Trees	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
695 Public ROW and Green Infrastructure Maintenance	200,000	200,000	200,000	200,000	250,000	275,000	300,000	325,000	350,000
695 Other Non-Categorized Projects (Including Preliminary Engineering and IIP)	2,525,000	8,739,893	8,739,893	296,646	7,177,677	7,782,831	8,119,925	9,311,260	9,647,472
<b>VITAL STREETS Total Revenue</b>	<b>6,450,174</b>	<b>10,644,893</b>	<b>11,133,213</b>	<b>8,190,182</b>	<b>8,570,277</b>	<b>9,147,831</b>	<b>9,509,925</b>	<b>10,726,260</b>	<b>11,087,472</b>
<b>EXPENDITURES</b>									
<b>Bridge Investment (970)</b>	151,151	115,000	115,000	78,600	82,600	30,000	30,000	30,000	30,000
<b>Major Federal Aid Urban (FAU) Street Investment</b>									
970 Preventative Maintenance-Contracts (2)	391,144	0	277,000	523,534	0	0	0	0	0
970 Capital Outlay - Rehabilitation Work (1) (2)	2,009,245	0	0	2,474,343	0	0	0	0	0
970 Capital Outlay - Reconstruction Work (1) (2)	1,249,665	0	0	1,030,158	0	0	0	0	0
970 Capital Outlay - Construction In Progress (1) (2)	0	0	0	0	0	0	0	0	0
Other Non-Categorized	52	0	0	0	0	0	0	0	0
<b>Major Non-Federal Aid Urban (FAU) Street Investment</b>									
970 Preventative Maintenance-Contracts (2)	0	0	0	0	0	0	0	0	0
970 Capital Outlay - Rehabilitation Work (1) (2)	0	0	0	0	0	0	0	0	0
970 Capital Outlay - Reconstruction Work (1) (2)	(3,795)	0	0	1,361,785	0	0	0	0	0
995 Preventative Maintenance-Force Account (2)	0	0	0	0	0	0	0	0	0
<b>Local Street Investment</b>									
970 Preventative Maintenance-Contracts (2)	0	0	0	315,814	0	0	0	0	0
970 Capital Outlay - Rehabilitation Work (1) (2)	522,289	0	0	762,679	0	0	0	0	0
970 Capital Outlay - Reconstruction Work (1) (2)	369,665	0	0	0	0	0	0	0	0
Other Non-Categorized	167	0	0	0	0	0	0	0	0
<b>Traffic Safety/Signals &amp; Trunk Line</b>									
970 Capital Outlay - Traffic Safety/Signals (4090)	309,794	1,490,000	1,490,000	1,036,623	960,000	960,000	960,000	960,000	960,000
800 Other Services and Charges - Traffic Safety/Signals (4090)	143,570	0	0	0	0	0	0	0	0
995 Other Financing - Traffic Safety/Signals (4090)	0	0	0	0	0	0	0	0	0
970 Capital Outlay - Trunk Line/MDOT -Eng. Managed (4090)	83,992	0	0	10,000	0	0	0	0	0
Other Non-Categorized	350	0	0	0	0	0	0	0	0
<b>Public ROW and Green Infrastructure Maintenance (995)</b>	229,508	200,000	200,000	200,000	250,000	275,000	300,000	325,000	350,000
<b>Vital Streets Trees (970)</b>	124,854	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Other Non-Categorized Projects (800)</b>	40,450	0	0	0	0	0	0	0	0
<b>Other Non-Categorized Projects (970)/Includes Prelim Engineering &amp; IIP</b>	640,923	8,739,893	8,951,213	296,646	7,177,677	7,782,831	8,119,925	9,311,260	9,647,472
<b>Master Plan and Project Development (970)</b>	0	0	0	0	0	0	0	0	0
<b>VITAL STREETS Total Expenditures</b>	<b>6,263,024</b>	<b>10,644,893</b>	<b>11,133,213</b>	<b>8,190,182</b>	<b>8,570,277</b>	<b>9,147,831</b>	<b>9,509,925</b>	<b>10,726,260</b>	<b>11,087,472</b>
<b>VITAL STREETS NET INCOME (LOSS)</b>	<b>187,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>345,232</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>
<b>Ending Fund Balance</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>	<b>532,382</b>
<b>Reserve Targets:</b>									
Assigned to Capital Investment	532,382	532,382	532,382	532,382	532,382	532,382	532,382	532,382	532,382
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0
Total	532,382	532,382	532,382	532,382	532,382	532,382	532,382	532,382	532,382

(1) Rehabilitation and reconstruction work completed in the Vital Streets Capital Fund in order to retain multi-year appropriation authority.  
(2) Allocation between expenditure categories are approximate. Dollar amounts will be modified based on the final program of projects for each fiscal year.

CITY OF GRAND RAPIDS

CAPITAL PROJECT DETAIL

FY2022 FINAL FISCAL PLAN

VITAL STREETS CAPITAL PROJECTS FUND (4090)

Dept Number	Dept Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2022	FY2023	FY2024	FY2025	FY2026
						Proposed	Forecast	Forecast	Forecast	Forecast
449	Streets	409015298	Infrastructure Investment Project	9880	Construction In Progress	\$ 7,152,677	\$ 7,707,831	\$ 8,094,925	\$ 9,186,260	\$ 9,522,472
		409016082	Var Loc CIPP	9880	Construction In Progress	\$	\$ 50,000	\$	\$ 100,000	\$ 100,000
		409017013	Var Loc Bridge Repairs	9880	Construction In Progress	\$ 82,600	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		409017093	Public ROW & Green Infrastr	9955	Construction In Progress	\$ 250,000	\$ 275,000	\$ 300,000	\$ 325,000	\$ 350,000
		409017122	Vital Streets Trees	9880	Construction In Progress	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		409020025	Preliminary Engineering	9880	Construction In Progress	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	<b>Streets Total</b>					<b>\$ 7,610,277</b>	<b>\$ 8,187,831</b>	<b>\$ 8,549,925</b>	<b>\$ 9,766,260</b>	<b>\$ 10,127,472</b>
519	Traffic Safety	409022012	Traffic Calming	9880	Construction In Progress	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
		409022013	Traffic Safety CMAQ Grant Projects	9880	Construction In Progress	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
		409022013G	Traffic Safety CMAQ Grant Projects	9880	Construction In Progress	(1) \$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
		409022014	Traffic Signal Capital Replacement	9880	Construction In Progress	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
		409022014D	Traffic Signal Capital Replacement	9880	Construction In Progress	(2) \$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
		409022015	Traffic Signal LED Upgrades & Detection Enhancements	9880	Construction In Progress	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	<b>Traffic Safety Total</b>					<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>
<b>Grand Total</b>						<b>\$ 8,570,277</b>	<b>\$ 9,147,831</b>	<b>\$ 9,509,925</b>	<b>\$ 10,726,260</b>	<b>\$ 11,087,472</b>
			Notes:	(1) Includes \$240,000 in federal grant funding						
				(2) Includes \$45,000 in restricted contributions						

# VITAL STREETS

## FY2022 – FY2026 Capital Plan

<b>SOURCES - VITAL STREETS</b>						
<b>FISCAL YEAR</b>		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>
Act 51 Revenues	\$	3,483,608	\$ 3,483,608	\$ 3,483,608	\$ 3,483,608	\$ 3,483,608
Income Tax Support	\$	12,829,464	\$ 13,086,054	\$ 13,347,775	\$ 13,614,730	\$ 13,887,025
GOF Support	\$	-	\$ -	\$ -	\$ 850,000	\$ 850,000
Grants (estimated)	\$	2,959,109	\$ 3,676,082	\$ 3,767,336	\$ 4,945,147	\$ 5,810,000
Bond Principal Repayment - Sidewalks	\$	64,784	\$ 64,870	\$ 64,793	\$ 64,740	\$ 64,854
State Investment	\$	6,867,565	\$ 6,891,059	\$ 6,914,788	\$ 6,938,575	\$ 6,891,059
	\$	26,204,530	\$ 27,201,673	\$ 27,578,300	\$ 29,896,800	\$ 30,986,546
<b>USES - VITAL STREETS</b>						
<b>FISCAL YEAR</b>		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>
Transfer - Sidewalks (Share of Income Tax)	\$	2,052,445	\$ 2,093,494	\$ 2,135,364	\$ 2,178,071	\$ 2,221,924
Bond/Interest Payments	\$	2,123,950	\$ 2,126,750	\$ 2,124,250	\$ 2,122,500	\$ 2,164,950
Traffic Safety/Signals	\$	675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000
Trunkline - Act 51	\$	-	\$ -	\$ -	\$ -	\$ -
Bridges	\$	82,600	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
FAU	\$	7,507,697	\$ 6,569,329	\$ 5,802,249	\$ 7,269,653	\$ 7,119,295
Preventative Maintenance	\$	652,454	\$ 4,076,773	\$ 2,540,462	\$ 3,056,087	\$ 5,155,748
Rehabilitation	\$	3,684,393	\$ 1,229,725	\$ 125,000	\$ 2,137,789	\$ 125,000
Reconstruction	\$	3,170,850	\$ 1,262,831	\$ 3,136,787	\$ 2,075,777	\$ 1,838,547
MNF	\$	-	\$ 668,866	\$ 411,207	\$ -	\$ 1,833,268
Preventative Maintenance	\$	-	\$ -	\$ -	\$ -	\$ 1,833,268
Rehabilitation	\$	-	\$ -	\$ -	\$ -	\$ -
Reconstruction	\$	-	\$ 668,866	\$ 411,207	\$ -	\$ -
LOCAL	\$	7,107,044	\$ 7,556,545	\$ 8,859,784	\$ 8,701,491	\$ 7,227,259
Preventative Maintenance	\$	3,269,458	\$ 3,784,548	\$ 6,690,347	\$ 5,561,282	\$ 5,550,924
Rehabilitation	\$	1,153,249	\$ 3,535,159	\$ 2,056,089	\$ 2,040,209	\$ 1,676,336
Reconstruction	\$	2,684,337	\$ 236,838	\$ 113,348	\$ 1,100,000	\$ -
GRANTS	\$	2,959,109	\$ 3,676,082	\$ 3,767,336	\$ 4,945,147	\$ 5,810,000
CIPP Lining of Storm Sewers	\$	-	\$ 50,000	\$ -	\$ 100,000	\$ 100,000
ROW/Green Infrastructure Maintenance	\$	250,000	\$ 275,000	\$ 300,000	\$ 325,000	\$ 350,000
Contingency Account	\$	3,433,783	\$ 3,445,530	\$ 3,457,394	\$ 3,469,287	\$ 3,445,530
	\$	26,191,628	\$ 27,166,595	\$ 27,562,583	\$ 29,816,149	\$ 30,977,226
Sources Less Uses	\$	12,902	\$ 35,077	\$ 15,718	\$ 80,651	\$ 9,320

FY2022 - FY2026  
Capital Plan

# VITAL STREETS

## FY2022 – FY2026 Capital Plan

<b>ADVANCE, FY2016 - FY2021</b>												
<b>Local</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	396.0	85.546	\$9,434,508	322.0	59.443	\$5,665,405	392.0	92.669	\$14,779,368	1110.0	237.658	\$29,879,281
Rehabilitation	4.0	1.143	\$493,821	18.0	4.252	\$2,596,533	19.0	6.646	\$4,654,445	41.0	12.041	\$7,744,799
Reconstruction	17.0	3.7145	\$2,804,802	11.0	3.863	\$2,455,795	8.0	2.696	\$4,346,862	36.0	10.274	\$9,607,460
<b>LOCAL TOTAL</b>	<b>417.0</b>	<b>90.403</b>	<b>\$12,733,132</b>	<b>351.0</b>	<b>67.558</b>	<b>\$10,717,733</b>	<b>419.0</b>	<b>102.011</b>	<b>\$23,780,675</b>	<b>1187.0</b>	<b>259.9725027</b>	<b>\$47,231,540</b>
<b>Major Non-FAU</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	75.0	12.109	\$1,298,693	40.0	8.520	\$1,186,585	67.0	19.320	\$2,101,005	182.0	39.948	\$4,586,283
Rehabilitation	16.5	8.3995	\$4,633,758	10.0	3.817	\$2,417,028	9.5	1.793	\$1,094,385	36.0	14.0095	\$8,145,171
Reconstruction	11.0	2.491	\$5,596,369	6.0	0.769	\$1,009,289	2.0	0.647	\$1,405,773	19.0	3.907	\$8,011,430
<b>MAJOR NON-FAU TOTAL</b>	<b>102.5</b>	<b>22.999</b>	<b>\$11,528,819</b>	<b>56.0</b>	<b>13.106</b>	<b>\$4,612,902</b>	<b>78.5</b>	<b>21.759</b>	<b>\$4,601,164</b>	<b>237.0</b>	<b>57.864</b>	<b>\$20,742,885</b>
<b>FAU</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	127.0	47.208	\$3,823,369	150.5	72.646	\$7,237,578	67.5	33.712	\$2,121,486	345.0	153.566	\$13,182,433
Rehabilitation	19.5	11.569	\$11,640,407	19.0	7.478	\$6,621,042	20.5	11.846	\$8,830,601	59.0	30.893	\$27,092,049
Reconstruction	14.0	4.049	\$6,484,310	20.0	5.337	\$8,167,804	7.0	2.556	\$4,019,274	0.0	11.942	\$18,671,388
<b>FAU TOTAL</b>	<b>160.5</b>	<b>62.826</b>	<b>\$21,948,086</b>	<b>189.5</b>	<b>85.462</b>	<b>\$22,026,424</b>	<b>95</b>	<b>48.114</b>	<b>\$14,971,360</b>	<b>404.0</b>	<b>196.402</b>	<b>\$58,945,870</b>
<b>TOTAL LOCAL, MAJOR NON-FAU and FAU</b>	<b>680.0</b>	<b>176.228</b>	<b>\$47,102,398</b>	<b>596.5</b>	<b>166.126</b>	<b>\$39,062,692</b>	<b>592.5</b>	<b>171.884</b>	<b>\$43,972,519</b>	<b>1828.0</b>	<b>514.238</b>	<b>\$126,920,295</b>



# VITAL STREETS

## FY2022 – FY2026 Capital Plan

FY2022												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	1.215	\$200,000	11	9.852	\$2,709,616	2	1.527	\$359,842	14	12.595	\$3,269,458
Rehabilitation	0	0.000	\$0	2	0.911	\$626,157	2	0.798	\$527,092	4	1.709	\$1,153,249
Reconstruction	2	0.561	\$479,600	1	0.282	\$482,363	1	0.713	\$1,241,960	4	1.556	\$2,203,923
<b>LOCAL TOTAL</b>	<b>3</b>	<b>1.776</b>	<b>\$679,600</b>	<b>14</b>	<b>11.045</b>	<b>\$3,818,137</b>	<b>5</b>	<b>3.038</b>	<b>\$2,128,894</b>	<b>22</b>	<b>15.859</b>	<b>\$6,626,631</b>
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	0.307	\$0	0	0	\$0	0	0	\$0	1	0.307	\$0
Rehabilitation	1	0.246	\$0	0	0	\$0	0	0	\$0	1	0.246	\$0
Reconstruction	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
<b>MAJOR NON-FAU TOTAL</b>	<b>2</b>	<b>0.553</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>2</b>	<b>0.553</b>	<b>\$0</b>
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	0	0	\$0	1	0.211	\$250,668	0	0.000	\$401,786	1	0.211	\$652,454
Rehabilitation	4	2.315	\$1,818,915	1	0.532	\$1,004,894	3	1.200	\$735,585	8	4.048	\$3,559,393
Reconstruction	1	0.751	\$1,304,059	1	0.5	\$449,598	1	0.454	\$1,417,194	3	1.705	\$3,170,850
<b>FAU TOTAL</b>	<b>5</b>	<b>3.06649</b>	<b>\$3,122,973</b>	<b>3</b>	<b>1.243</b>	<b>\$1,705,160</b>	<b>4</b>	<b>1.654</b>	<b>\$2,554,564</b>	<b>12</b>	<b>5.964</b>	<b>\$7,382,697</b>
<b>TOTAL LOCAL, MAJOR NON-FAU and FAU</b>	<b>10</b>	<b>5.395</b>	<b>\$3,802,573</b>	<b>17</b>	<b>12.288</b>	<b>\$5,523,297</b>	<b>9</b>	<b>4.693</b>	<b>\$4,683,458</b>	<b>36</b>	<b>22.376</b>	<b>\$14,009,328</b>
			<b>\$50,904,971</b>			<b>\$44,585,989</b>			<b>\$48,655,977</b>			

FY2022 - FY2026 Capital Plan

# VITAL STREETS

## FY2022 – FY2026 Capital Plan

<b>FY2023</b>												
<b>Local</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	1	1.620	\$200,000	14	4.424	\$2,705,135	7	10.983	\$879,413	22	17.028	\$3,784,548
Rehabilitation	7	1.732	\$967,722	4	0.813	\$428,474	15	5.243	\$2,138,962	26	7.788	\$3,535,159
Reconstruction	0	0.000	\$0	1	0.501	\$236,838	0	0	\$0	1	0.501	\$236,838
<b>LOCAL TOTAL</b>	<b>8</b>	<b>3.352</b>	<b>\$1,167,722</b>	<b>19</b>	<b>5.738</b>	<b>\$3,370,447</b>	<b>22</b>	<b>16.226</b>	<b>\$3,018,375</b>	<b>49</b>	<b>25.317</b>	<b>\$7,556,545</b>
<b>Major Non-FAU</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	0	0	\$0	0	0	\$0	1	0.369	\$0	1	0.369	\$0
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	1	0	\$231,170	0	0	\$0	1	0.502	\$437,696	2	0.502	\$668,866
<b>MAJOR NON-FAU TOTAL</b>	<b>1</b>	<b>0</b>	<b>\$231,170</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>2</b>	<b>0.871</b>	<b>\$437,696</b>	<b>3</b>	<b>0.871</b>	<b>\$668,866</b>
<b>FAU</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	2	1.015	\$1,259,273	2	1.997	\$2,817,500	0	0.000	\$0	4	3.012	\$4,076,773
Rehabilitation	1	0.566	\$448,272	1	0.543	\$656,453	0	0.000	\$0	2	1.109	\$1,104,725
Reconstruction	0	0	\$0	3	0.964	\$915,742	2	0.244	\$347,089	5	1.208	\$1,262,831
<b>FAU TOTAL</b>	<b>3</b>	<b>1.581</b>	<b>\$1,707,545</b>	<b>6</b>	<b>3.504</b>	<b>\$4,389,695</b>	<b>2</b>	<b>0.244</b>	<b>\$347,089</b>	<b>11</b>	<b>5.329</b>	<b>\$6,444,329</b>
<b>TOTAL LOCAL, MAJOR NON-FAU and FAU</b>	<b>12</b>	<b>4.933</b>	<b>\$3,106,437</b>	<b>25</b>	<b>9.242</b>	<b>\$7,760,143</b>	<b>26</b>	<b>17.341</b>	<b>\$3,803,160</b>	<b>63</b>	<b>31.517</b>	<b>\$14,669,740</b>
			<b>\$54,011,408</b>			<b>\$52,346,132</b>			<b>\$52,459,137</b>			

# VITAL STREETS

## FY2022 – FY2026 Capital Plan

<b>FY2024</b>												
<b>Local</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	2	3.425	\$984,059	14	4.475	\$2,251,334	26	14.764	\$3,454,953	42	22.665	\$6,690,347
Rehabilitation	1	0.433	\$230,072	3	1.235	\$551,484	4	2.531	\$1,274,533	8	4.199	\$2,056,089
Reconstruction	1	0.075	\$113,348	0	0	\$0	0	0	\$0	1	0.075	\$113,348
<b>LOCAL TOTAL</b>	<b>4</b>	<b>3.933</b>	<b>\$1,327,479</b>	<b>17</b>	<b>5.710</b>	<b>\$2,802,818</b>	<b>30</b>	<b>17.295</b>	<b>\$4,729,486</b>	<b>51</b>	<b>26.939</b>	<b>\$8,859,784</b>
<b>Major Non-FAU</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	0	0	\$0	1	0.498	\$0	0	0	\$0	1	0.498	\$0
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	1	0.177	\$411,207	0	0	\$0	0	0	\$0	1	0.177	\$411,207
<b>MAJOR NON-FAU TOTAL</b>	<b>1</b>	<b>0.177</b>	<b>\$411,207</b>	<b>1</b>	<b>0.498</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>2</b>	<b>0.675</b>	<b>\$411,207</b>
<b>FAU</b>	1st Ward			2nd Ward			3rd Ward			Total		
	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>	<u># Projects</u>	<u># Miles</u>	<u>Cost</u>
Preventative Maintenance	1.5	0.694	\$1,072,687	3.5	0.657	\$1,043,856	1	0.498	\$394,416	6	1.849	\$2,510,959
Rehabilitation	1	0.5	\$0	0	0	\$0	0	0	\$0	1	0.500	\$0
Reconstruction	3	0.993	\$1,689,896	4	0.894	\$1,348,361	1	0.049	\$98,529	8	1.937	\$3,136,787
<b>FAU TOTAL</b>	<b>5.5</b>	<b>2.187</b>	<b>\$2,762,583</b>	<b>7.5</b>	<b>1.551</b>	<b>\$2,392,217</b>	<b>2</b>	<b>0.547</b>	<b>\$492,945</b>	<b>15</b>	<b>4.286</b>	<b>\$5,647,746</b>
<b>TOTAL LOCAL, MAJOR NON-FAU and FAU</b>	<b>10.5</b>	<b>6.297</b>	<b>\$4,501,269</b>	<b>25.5</b>	<b>7.760</b>	<b>\$5,195,035</b>	<b>32</b>	<b>17.842</b>	<b>\$5,222,431</b>	<b>68</b>	<b>31.899</b>	<b>\$14,918,736</b>
			<b>\$58,512,677</b>			<b>\$57,541,167</b>			<b>\$57,681,568</b>			

# VITAL STREETS

## FY2022 – FY2026 Capital Plan

FY2025												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	8	6.065	\$1,303,133	13	4.661	\$2,101,447	15	9.476	\$2,156,702	36	20.202	\$5,561,282
Rehabilitation	2	0.750	\$644,304	2	0.604	\$601,453	3	1.427	\$794,452	7	2.781	\$2,040,209
Reconstruction	1	0.443	\$1,100,000	0	0	\$0	0	0	\$0	1	0.443	\$1,100,000
<b>LOCAL TOTAL</b>	<b>11</b>	<b>7.258</b>	<b>\$3,047,437</b>	<b>15</b>	<b>5.266</b>	<b>\$2,702,900</b>	<b>18</b>	<b>10.903</b>	<b>\$2,951,154</b>	<b>44</b>	<b>23.427</b>	<b>\$8,701,491</b>
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	0.246	\$0	0	0	\$0	1	0.154	\$0	2	0.4	\$0
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
<b>MAJOR NON-FAU TOTAL</b>	<b>1</b>	<b>0.246</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>1</b>	<b>0.154</b>	<b>\$0</b>	<b>2</b>	<b>0.4</b>	<b>\$0</b>
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	2	1.07	\$562,871	1	0.184	\$291,456	2	1.390	\$2,201,760	5	2.644	\$3,056,087
Rehabilitation	5	1.757	\$1,244,703	1	0.867	\$523,328	2	0.728	\$244,758	8	3.352	\$2,012,789
Reconstruction	1	0.265	\$175,000	3	1.049	\$1,784,494	1	0.053	\$116,284	5	1.366	\$2,075,777
<b>FAU TOTAL</b>	<b>8</b>	<b>3.092</b>	<b>\$1,982,573</b>	<b>5</b>	<b>2.100</b>	<b>\$2,599,278</b>	<b>5</b>	<b>2.171</b>	<b>\$2,562,802</b>	<b>18</b>	<b>7.362</b>	<b>\$7,144,653</b>
<b>TOTAL LOCAL, MAJOR NON-FAU and FAU</b>	<b>20</b>	<b>10.596</b>	<b>\$5,030,010</b>	<b>20</b>	<b>7.365</b>	<b>\$5,302,178</b>	<b>24</b>	<b>13.227</b>	<b>\$5,513,956</b>	<b>64</b>	<b>31.189</b>	<b>\$15,846,144</b>
			<b>\$63,542,687</b>			<b>\$62,843,345</b>			<b>\$63,195,524</b>			

FY2022 - FY2026 Capital Plan

# VITAL STREETS

## FY2022 – FY2026 Capital Plan

FY2026												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	14	8.026	\$2,411,048	4	2.128	\$1,371,573	13	9.269	\$1,768,303	31	19.424	\$5,550,924
Rehabilitation	0	0.000	\$0	4	1.369	\$750,329	3	0.632	\$926,006	7	2.001	\$1,676,336
Reconstruction	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
<b>LOCAL TOTAL</b>	<b>14</b>	<b>8.026</b>	<b>\$2,411,048</b>	<b>8</b>	<b>3.497</b>	<b>\$2,121,902</b>	<b>16</b>	<b>9.901</b>	<b>\$2,694,309</b>	<b>38</b>	<b>21.425</b>	<b>\$7,227,259</b>
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	3	1.291	\$823,884	3	0.937	\$434,656	2	0.311	\$574,728	8	2.539	\$1,833,268
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
<b>MAJOR NON-FAU TOTAL</b>	<b>3</b>	<b>1.291</b>	<b>\$823,884</b>	<b>3</b>	<b>0.937</b>	<b>\$434,656</b>	<b>2</b>	<b>0.311</b>	<b>\$574,728</b>	<b>8</b>	<b>2.539</b>	<b>\$1,833,268</b>
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	3	1.0000	\$752,636	4	2.727	\$2,549,568	2	1.003	\$1,853,544	9	4.730	\$5,155,748
Rehabilitation	0	0	\$0	1	0.557	\$0	0	0	\$0	1	0.557	\$0
Reconstruction	3	1.14	\$1,438,257	1	0.058	\$121,799	2	0.253	\$278,491	6	1.451	\$1,838,547
<b>FAU TOTAL</b>	<b>6</b>	<b>2.14</b>	<b>\$2,190,893</b>	<b>6</b>	<b>3.342</b>	<b>\$2,671,367</b>	<b>4</b>	<b>1.256</b>	<b>\$2,132,035</b>	<b>16</b>	<b>6.738</b>	<b>\$6,994,295</b>
<b>TOTAL LOCAL, MAJOR NON-FAU and FAU</b>	<b>23</b>	<b>11.457</b>	<b>\$5,425,825</b>	<b>17</b>	<b>7.776</b>	<b>\$5,227,925</b>	<b>22</b>	<b>11.468</b>	<b>\$5,401,072</b>	<b>62</b>	<b>30.702</b>	<b>\$16,054,822</b>
			<b>\$68,968,513</b>			<b>\$68,071,270</b>			<b>\$68,596,596</b>			

# VITAL STREETS

## FY2022 – FY2026 Capital Plan

<b>ALL YEARS <sup>1</sup></b>												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	422.0	105.898	\$14,532,748	378.0	84.985	\$16,804,511	455.0	138.688	\$23,398,581	938.9	329.572	\$54,735,840
Rehabilitation	14.0	4.058	\$2,335,920	33.0	9.184	\$5,554,430	46.0	17.277	\$10,315,491	93	30.519	\$18,205,841
Reconstruction	21.0	4.793	\$4,497,750	13.0	4.646	\$3,174,997	9.0	3.409	\$5,588,822	43	12.848	\$13,261,569
<b>LOCAL TOTAL</b>	<b>457.0</b>	<b>114.749</b>	<b>\$21,366,419</b>	<b>424.0</b>	<b>98.815</b>	<b>\$25,533,938</b>	<b>510.0</b>	<b>159.374</b>	<b>\$39,302,893</b>	<b>1074.9</b>	<b>372.939</b>	<b>\$86,203,250</b>
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	80.0	13.953	\$2,122,577	44.0	9.955	\$1,621,241	71.0	20.154	\$2,675,733	195	44.061	\$6,419,551
Rehabilitation	17.5	8.646	\$4,633,758	10.0	3.817	\$2,417,028	9.5	1.793	\$1,094,385	37	14.2555	\$8,145,171
Reconstruction	13.0	2.668	\$6,238,745	6.0	0.769	\$1,009,289	3.0	1.149	\$1,843,469	22	4.5855	\$9,091,503
<b>MAJOR NON-FAU TOTAL</b>	<b>110.5</b>	<b>25.266</b>	<b>\$12,995,080</b>	<b>60</b>	<b>14.541</b>	<b>\$5,047,558</b>	<b>83.5</b>	<b>23.095</b>	<b>\$5,613,588</b>	<b>254</b>	<b>62.902</b>	<b>\$23,656,226</b>
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	135.5	50.987	\$7,470,836	162.0	78.422	\$14,190,626	72.5	36.603	\$6,972,992	370	166.012	\$28,634,453
Rehabilitation	30.5	16.707	\$15,152,296	23.0	9.977	\$8,805,717	25.5	13.774	\$9,810,944	79	40.459	\$33,768,956
Reconstruction	22.0	7.198	\$11,091,522	32.0	8.802	\$12,787,799	14.0	3.609	\$6,276,860	68.0	19.609	\$30,156,181
<b>FAU TOTAL</b>	<b>188</b>	<b>74.892</b>	<b>\$33,714,654</b>	<b>217.0</b>	<b>97.201</b>	<b>\$35,784,141</b>	<b>112</b>	<b>53.986</b>	<b>\$23,060,795</b>	<b>517.0</b>	<b>226.080</b>	<b>\$92,559,590</b>
<b>TOTAL LOCAL, MAJOR NON-FAU and FAU</b>	<b>755.5</b>	<b>214.908</b>	<b>\$68,968,513</b>	<b>701.0</b>	<b>210.558</b>	<b>\$68,071,270</b>	<b>705.5</b>	<b>236.456</b>	<b>\$68,596,596</b>	<b>1845.9</b>	<b>661.921</b>	<b>\$202,419,065</b>

<sup>1</sup> ALL YEARS includes ADVANCE, FY2016 - FY2021 and FY2022 - FY2026

# FAU Street Work FY2022

Estimated Cost = \$ 7,382,697 Centerline Miles = 5.964

## Rotomill/Resurface 1-1/2"

Estimated Cost = \$ 652,454

Centerline Miles = 0.211

- Franklin Street – Division Avenue to East City Limits \$401,786
- Lyon Street – Monroe Avenue to Division Avenue (0.211) \$250,668
- College Avenue - Leonard Street to Sweet Street (0.500) \$189,811
- Fuller Avenue – Adams Street to Alexander Street (0.454) \$563,465
- Fulton Street – Benjamin Avenue to Wallinwood Avenue \$259,787
- Lake Eastbrook Boulevard – East Beltline to 28<sup>th</sup> Street \$853,729
- Market Avenue – Wealthy Street to Fulton Street, Fulton Street – Grand River to Market Avenue and Wealthy Street – Grand River to Market Avenue (0.751) \$845,257
- Valley Avenue – 4<sup>th</sup> Street to Walker Avenue \$458,802

# FAU Street Work FY2022

Estimated Cost = \$ 7,382,697 Centerline Miles = 5.964

## Bridge Work FY2022

- 29<sup>th</sup> Street – Breton Avenue to East City Limits (0.484) \$360,875
- Butterworth Street – O’Brien Road to Marion Avenue (0.694) \$591,890
- Collindale Avenue – Lake Michigan Drive to Leonard Street (1.003) \$738,619
- Division Avenue – Fulton Street to Michigan Street \$66,175
- Division Avenue – Quigley Street to Cottage Grove Street (0.479) \$415,445
- Eastern Avenue – 400’ South of 44<sup>th</sup> Street to 28<sup>th</sup> Street (0.856) \$447,670
- Ottawa Avenue – Fulton Street to Michigan Street (0.532) \$572,152
- Preventative Maintenance of DIVISION AVENUE BRIDGE over Plaster Creek, ALPINE AVENUE BRIDGE over Indian Mill Creek and COLLEGE AVENUE BRIDGE over Mid-Michigan Railroad \$82,600



**Rotomill/Resurface 1-1/2"**  
**Estimated Cost = \$0 Centerline Miles = 0.307**

- Straight Avenue – Wealthy Street to Butterworth Street and Wealthy Street – Straight Avenue to 400' West of Front Avenue (0.307) \$0

**Rotomill/Resurface 3"**  
**Estimated Cost = \$0 Centerline Miles = 0.246**

- Freeman Avenue – Hall Street to North End (0.246) \$0

# Local Street Work FY2022

Estimated Cost = \$ 6,626,631 Centerline Miles = 15.859

## Rotomill/Resurface 1½”

Estimated Cost = \$ 3,269,458

Centerline Miles = 12.595

- Auburn Avenue – Sweet Street to Drexel Court, Palmer, Dale and Drexel Courts – West End to Auburn Avenue (0.439) \$195,567
- Bates Street – Union Avenue to Eastern Avenue (0.124) \$49,761
- Benjamin Avenue – Bradford Street to Cedar Street (0.220) \$55,036
- Benjamin Avenue – Hope Street to Fulton Street (0.183) \$114,445
- Cass Avenue – Delaware Street to Franklin Street (0.188) \$110,081
- Chester Street – Diamond Avenue to Carroll Avenue (0.083) \$35,229
- Dale Street – Monroe Avenue to Center Avenue and Coit Avenue to Plainfield Avenue (0.459) \$291,977
- Grand Avenue – Flat Street to Lydia Street (0.092) \$39,525
- Holland Avenue – Fulton Street to Fountain Street (0.156) \$153,975
- Mason Street - Plymouth Avenue to Perkins Avenue (0.257) \$114,158
- Mayfield Avenue - Leonard Street to Sweet Street (0.247) \$245,616
- North Avenue – Hastings Street to Trowbridge Street (0.109) \$0
- North Avenue – Shirley Street to Walnut Street and Shirley Street – North Avenue to College Avenue (0.187) \$207,783
- Virginia Street – Eureka Avenue to Diamond Avenue (0.124) \$97,133
- Walnut Street - North Avenue to Union Avenue (0.251) \$222,788
- Temporary Paving – Various Locations (12.964) \$1,600,000

# Local Street Work FY2022

Estimated Cost = \$ 6,626,631 Centerline Miles = 15.859

## Reconstruction

Estimated Cost = \$2,203,923

Centerline Miles = 1.556

- Bradford Street – Plymouth Avenue to Perkins Avenue and Perkins Avenue – Bradford Street to Mason Street (0.412) \$251,676
- Crescent Street – Lafayette Avenue to Grand Avenue (0.499) \$374,481
- Dunham Street - Eastern Avenue to Fuller Avenue (0.496) \$527,092
- Oak Park Drive – Langley Street to Curwood Street (0.302) \$0
- Garfield Avenue - Fulton Street to Bridge Street and California Street to Bridge Street, Veto Street – Valley Avenue to Garfield Avenue and California Street – Valley Avenue to Garfield Avenue (0.318) \$0
- Houseman Avenue – Leonard Street to Spencer Street (0.282) \$482,363
- Prospect Avenue – Burton Street to Griggs Street and Garden Street to Highland Street (0.713) \$1,241,960
- Richards Avenue – Fulton Street to Sibley Street (0.243) \$479,600

# Sidewalk Work FY2022

Sidewalk Repair Status – 12/8/2020



## FUND DESCRIPTIONS - COMPONENT UNIT FUNDS

**61st District Court Fund**: The 61st District Court Fund is used to account for the revenues and expenditures related to the operations of the local branch of the Michigan Trial Court system. The 61st District Court has six judges and one full time magistrate. The Court hears cases which arise within the boundary of the City of Grand Rapids. This fund is unable to sustain itself with revenues and requires support from the General Operating Fund.

Major Revenue Source: Fines and General Operating Fund support

Fund Balance Policy: Maintain an assigned fund balance reserve of 15% for operations, due to GOF support.

**Grand Rapids MI  
61ST DISTRICT COURT (7400)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	34,459	34,459	0	0	0	0	0
539-State Grants	307,319	309,144	309,144	305,794	306,144	306,144	306,144	306,144	306,144
580-Contributions from Local Units	0	0	0	0	0	0	0	0	0
600-Charges For Services	4,204,406	6,059,150	6,059,150	3,438,362	4,764,150	5,014,150	5,264,150	5,514,150	5,664,150
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	17,692	5,474	5,474	5,474	4,726	2,643	3,685	4,518	4,935
671-Other Revenues	(2,106)	0	0	0	0	0	0	0	0
695-Other Financing Sources- <i>General Fund Operating Subsidy</i>	7,122,000	5,673,941	6,872,412	6,873,941	6,033,941	6,200,506	6,316,193	6,374,675	6,595,413
695-Other Financing Sources- <i>Capital Reserve Fund Subsidy</i>	1,454,434	1,455,355	1,455,355	1,455,355	1,215,553	1,190,676	1,192,659	1,191,165	1,131,551
<b>61ST DISTRICT COURT Total Revenues</b>	<b>13,103,745</b>	<b>13,503,064</b>	<b>14,735,994</b>	<b>12,113,385</b>	<b>12,324,514</b>	<b>12,714,119</b>	<b>13,082,831</b>	<b>13,390,652</b>	<b>13,702,193</b>
<b>Expenditures</b>									
701-Personal Services	7,130,065	6,968,570	6,968,570	6,816,651	7,305,071	7,507,759	7,730,280	7,918,336	8,057,955
751-Supplies	84,967	102,269	124,821	97,275	101,949	105,924	108,148	110,420	112,741
800-Other Services And Charges	5,402,448	6,445,994	6,445,994	5,177,351	5,265,065	5,446,009	5,602,180	5,729,706	5,871,250
970-Capital Outlays	24,046	147,304	147,304	147,304	36,204	36,566	37,298	38,044	38,614
995-Appropriation Lapse	0	(531,424)	(531,424)	0	(381,249)	(392,888)	(404,337)	(413,895)	(422,417)
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>61ST DISTRICT COURT Total Expenditures</b>	<b>12,641,526</b>	<b>13,132,713</b>	<b>13,155,265</b>	<b>12,238,581</b>	<b>12,327,040</b>	<b>12,703,370</b>	<b>13,073,569</b>	<b>13,382,611</b>	<b>13,658,143</b>
<b>61ST DISTRICT COURT NET INCOME (LOSS)</b>	<b>462,219</b>	<b>370,351</b>	<b>1,580,729</b>	<b>(125,196)</b>	<b>(2,526)</b>	<b>10,749</b>	<b>9,262</b>	<b>8,041</b>	<b>44,050</b>
<b>Fund Balance - Beginning of Year</b>	<b>(50,144)</b>	<b>412,075</b>	<b>412,075</b>	<b>412,075</b>	<b>286,879</b>	<b>284,353</b>	<b>295,102</b>	<b>304,364</b>	<b>312,405</b>
<b>Fund Balance - End of Year</b>	<b>412,075</b>	<b>782,426</b>	<b>1,992,804</b>	<b>286,879</b>	<b>284,353</b>	<b>295,102</b>	<b>304,364</b>	<b>312,405</b>	<b>356,455</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	1,896,229	1,969,907	1,973,290	1,835,787	1,849,056	1,905,506	1,961,035	2,007,392	2,048,721
Unassigned Fund Balance	(1,484,154)	(1,187,481)	19,514	(1,548,908)	(1,564,703)	(1,610,404)	(1,656,671)	(1,694,987)	(1,692,266)
<b>Total</b>	<b>412,075</b>	<b>782,426</b>	<b>1,992,804</b>	<b>286,879</b>	<b>284,353</b>	<b>295,102</b>	<b>304,364</b>	<b>312,405</b>	<b>356,455</b>
Unassigned Fund Balance as a % of Total Current Spending	-11.7%	-9.0%	0.1%	-12.7%	-12.7%	-12.7%	-12.7%	-12.7%	-12.4%
Capital Reserve Subsidy	1,454,434	1,455,355	1,455,355	1,455,355	1,215,553	1,190,676	1,192,659	1,191,165	1,131,551
GOF Subsidy	7,122,000	5,673,941	6,872,412	6,873,941	6,033,941	6,200,506	6,316,193	6,374,675	6,595,413
Total Subsidy	8,576,434	7,129,296	8,327,767	8,329,296	7,249,494	7,391,182	7,508,852	7,565,840	7,726,964

## FUND DESCRIPTIONS - ENTERPRISE FUNDS

**Belknap Ice Arena Fund:** The Belknap Ice Arena Fund is used to account for the City's revenues and expenditures related to the Belknap Ice Arena. Since 1996, the arena has been managed by DP Fox as "Griff's Ice House" and is the official practice ice for the Grand Rapids Griffins. A second sheet of ice was installed in 1997 along with new locker rooms and a community room. The arena is also used for open skating, youth and adult programming, Grand Rapids Griffins Youth Foundation, and special events.

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**Cemeteries Operating Fund:** The Cemeteries Operating Fund is responsible for the sale and maintenance of lots in the six City-owned Cemeteries. In addition to sales revenue, interest earnings, and capital support from the Perpetual Care Fund, the Cemetery Fund has historically been supported by a General Operating Fund subsidy.

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**Golf Course Fund:** The Golf Course Fund is used to account for activities of the Indian Trails Golf Course located at 28th Street and Kalamazoo Avenue.

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**Parking System Operating Fund:** This fund is used to account for the operation and maintenance of major parking facilities, several surface parking lots and over 2,000 parking meters as well as the operation and maintenance cost associated with mobility and transportation. In addition, parking system personnel account for the operation of the parking enforcement and violations function, which processes over 130,000 tickets per year. The cost of enforcement and a small portion of fine revenues are included in this fund. Financing of the Parking System operations is provided primarily through user charges.

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**Parking System Capital Fund:** The Parking System Capital Fund is an "all-years" fund that accounts for capital additions and improvements to the City's major parking facilities including ramps, several surface lots and numerous parking meters. Projects related to mobility and transportation infrastructure are also included in this fund. The revenues and expenditures in any given timeframe will be based on the scope & volume of the capital projects taking place. Projects in this Fund are cash funded from accumulated earnings in the operating fund (or "system cash"). Revenues are 100% restricted for paying expenditures associated with approved capital projects. Expenditures associated with these projects are paid as they are incurred.

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Fund Balance Policy: Maintain an assigned fund balance reserve of 25%; Commit the remaining fund balance to future projects and debt service payments.

**Sewage Disposal System Operating Fund:** This fund accounts for the operation and maintenance of the municipal sewage disposal system, capital additions / improvements, and debt service. Operating revenue is provided by user charges to residential, commercial, industrial and municipal customers.

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**Sewage Disposal System Replacement and Improvement Projects Fund:** The Sewage Disposal System Cash Projects Fund is an “all-years” fund and accounts for capital additions and improvements. The revenues and expenditures in any given timeframe will be based on the scope & volume of the construction projects taking place. Projects in this Fund are: 1) cash funded from accumulated earnings in the operating fund (or “system cash”); 2) funded from an outside source, such as financing from a State Revolving Fund (SRF) Loan, a grant, or other agency pass thru funding such as the Michigan Department of Transportation (MDOT). Revenues are 100% restricted for paying expenditures associated with approved capital projects. Expenditures associated with these projects are paid as they are incurred.

Fund Balance Policy: Maintain an assigned fund balance reserve of 25%.

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**Sewage Disposal System Bonds Funds:** The Sewage Disposal System Bonds Funds are “all-years” funds and account for capital additions and improvements. The revenues & expenditures in any given timeframe will be based on the scope & volume of the construction projects taking place. Projects in these Funds are financed with revenue bond proceeds. Bonds are considered when sewer capital project needs are greater than the available fund cash flow. Revenues are 100% restricted for paying expenditures associated with approved capital projects. Expenditures associated with these projects are paid as they are incurred. These funds must comply with the Internal Revenue Service Code, Section 1.150-2. Each bond issue must be fully expended within a three-year period and projects assigned must comply with bond rules to be eligible for reimbursement.

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**Water Supply System Operating Fund:** This fund accounts for the operation and maintenance of the municipal water supply system, capital additions / improvements, and debt service. Operating revenue is provided by user charges to residential, commercial, industrial and municipal customers.

Fund Balance Policy: Maintain an assigned fund balance reserve of 25%.

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**Water Supply System-Replacement and Improvement Fund:** The Water Supply System Cash Projects Fund is an “all-years” fund and accounts for capital additions and improvements. The revenues & expenditures in any given timeframe will be based on the scope & volume of the construction projects taking place. Projects in this Fund are: 1) cash funded from accumulated earnings in the operating



fund (or “system cash”); 2) funded from an outside source, such as financing from a State Revolving Fund (SRF) Loan, a grant, or other agency pass thru funding such as the Michigan Department of Transportation (MDOT). Revenues are 100% restricted for paying expenditures associated with approved capital projects. Expenditures associated with these projects are paid as they are incurred.

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**Water Revenue Bonds Funds:** The Water Supply System Bond Projects Funds are “all-years” funds and account for capital additions and improvements. The revenues & expenditures in any given timeframe will be based on the scope & volume of the construction projects taking place. Projects in these Funds are financed with revenue bond proceeds. Bonds are considered when water capital project needs are greater than the available fund cash flow. Revenues are 100% restricted for paying expenditures associated with approved capital projects. Expenditures associated with these projects are paid as they are incurred. This fund must comply with the Internal Revenue Service Code, Section 1.150-2. Each bond issue must be fully expended within a three-year period and projects assigned must comply with bond rules to be eligible for reimbursement.

**Grand Rapids MI  
BELKNAP ICE ARENA (5080)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	696,264	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	29,260	7,402	7,402	7,402	7,194	4,023	5,609	6,877	7,512
671-Other Revenues	0	241,650	241,650	241,650	241,650	241,650	241,650	241,650	241,650
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>BELKNAP ICE ARENA Total Revenues</b>	<b>725,524</b>	<b>249,052</b>	<b>249,052</b>	<b>249,052</b>	<b>248,844</b>	<b>245,673</b>	<b>247,259</b>	<b>248,527</b>	<b>249,162</b>
<b>Expenditures</b>									
701-Personal Services	241,190	0	0	0	0	0	0	0	0
751-Supplies	17,260	0	0	0	0	0	0	0	0
800-Other Services And Charges	348,191	238,500	238,500	238,500	238,500	238,500	238,500	238,500	238,500
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>BELKNAP ICE ARENA Total Expenditures</b>	<b>606,641</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>
<b>BELKNAP ICE ARENA NET INCOME (LOSS)</b>	<b>118,883</b>	<b>10,552</b>	<b>10,552</b>	<b>10,552</b>	<b>10,344</b>	<b>7,173</b>	<b>8,759</b>	<b>10,027</b>	<b>10,662</b>
<b>Unrestricted Cash - Beginning of Year</b>	639,880	758,763	758,763	758,763	769,315	779,659	786,832	795,591	805,618
<b>Unrestricted Cash - End of Year</b>	<b>758,763</b>	<b>769,315</b>	<b>769,315</b>	<b>769,315</b>	<b>779,659</b>	<b>786,832</b>	<b>795,591</b>	<b>805,618</b>	<b>816,280</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	151,660	59,625	59,625	59,625	59,625	59,625	59,625	59,625	59,625
Unassigned Cash	607,103	709,690	709,690	709,690	720,034	727,207	735,966	745,993	756,655
<b>Total</b>	<b>758,763</b>	<b>769,315</b>	<b>769,315</b>	<b>769,315</b>	<b>779,659</b>	<b>786,832</b>	<b>795,591</b>	<b>805,618</b>	<b>816,280</b>
Unassigned Cash as a % of Total Current Spending	100.1%	297.6%	297.6%	297.6%	301.9%	304.9%	308.6%	312.8%	317.3%

**Grand Rapids MI  
CEMETERY OPERATING (5020)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	86	0	0	0	0	0	0
539-State Grants	1,181	0	0	396	0	0	0	0	0
600-Charges For Services	705,842	731,308	801,308	825,986	751,308	758,591	765,949	773,377	780,882
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	51,509	11,070	11,070	11,070	12,381	6,924	9,652	11,835	12,926
671-Other Revenues	(495)	0	0	0	0	0	0	0	0
695-Other Financing Sources	791,727	807,992	807,992	807,992	967,546	970,848	1,001,197	1,016,277	1,024,816
<b>CEMETERY OPERATING Total Revenues</b>	<b>1,549,764</b>	<b>1,550,370</b>	<b>1,620,456</b>	<b>1,645,444</b>	<b>1,731,235</b>	<b>1,736,363</b>	<b>1,776,798</b>	<b>1,801,489</b>	<b>1,818,624</b>
<b>Expenditures</b>									
701-Personal Services	463,359	455,403	455,403	476,202	472,698	486,754	501,513	513,444	523,064
751-Supplies	27,558	47,490	47,490	22,208	47,490	43,925	44,363	44,807	45,256
800-Other Services And Charges	714,360	622,458	692,458	705,125	767,551	768,785	778,797	789,408	800,263
970-Capital Outlays	0	450,000	975,000	975,000	100,000	200,000	150,000	500,000	750,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	106,520	109,696	109,696	123,898	112,696	113,789	114,892	116,007	117,132
<b>CEMETERY OPERATING Total Expenditures</b>	<b>1,311,797</b>	<b>1,685,047</b>	<b>2,280,047</b>	<b>2,302,433</b>	<b>1,500,435</b>	<b>1,613,253</b>	<b>1,589,565</b>	<b>1,963,666</b>	<b>2,235,715</b>
<b>CEMETERY OPERATING NET INCOME (LOSS)</b>	<b>237,967</b>	<b>(134,677)</b>	<b>(659,591)</b>	<b>(656,989)</b>	<b>230,800</b>	<b>123,110</b>	<b>187,233</b>	<b>(162,177)</b>	<b>(417,091)</b>
<b>Cash - Beginning of Year</b>	830,906	1,068,873	1,068,873	1,068,873	411,884	642,684	765,794	953,027	790,850
<b>Cash - End of Year</b>	<b>1,068,873</b>	<b>934,196</b>	<b>409,282</b>	<b>411,884</b>	<b>642,684</b>	<b>765,794</b>	<b>953,027</b>	<b>790,850</b>	<b>373,759</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	327,949	308,762	326,262	331,858	350,109	353,313	359,891	365,917	371,429
Assigned to Capital	784,627	659,627	134,627	134,627	359,627	484,627	659,627	484,627	59,627
Unassigned Cash	(43,703)	(34,193)	(51,607)	(54,601)	(67,052)	(72,146)	(66,491)	(59,694)	(57,297)
<b>Total</b>	<b>1,068,873</b>	<b>934,196</b>	<b>409,282</b>	<b>411,884</b>	<b>642,684</b>	<b>765,794</b>	<b>953,027</b>	<b>790,850</b>	<b>373,759</b>
Unassigned Cash as a % of Total Current Spending	-3.3%	-2.8%	-4.0%	-4.1%	-4.8%	-5.1%	-4.6%	-4.1%	-3.9%

**Grand Rapids MI  
GOLF COURSE (5840)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	358	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	637,011	618,482	698,482	779,195	688,937	701,916	715,147	728,635	742,384
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	11,563	9,784	9,784	2,284	6,053	4,707	5,380	5,918	6,187
671-Other Revenues	1,572	1,500	1,500	1,459	1,500	1,500	1,500	1,500	1,500
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>GOLF COURSE Total Revenues</b>	<b>650,146</b>	<b>629,766</b>	<b>710,124</b>	<b>782,938</b>	<b>696,490</b>	<b>708,123</b>	<b>722,027</b>	<b>736,053</b>	<b>750,071</b>
<b>Expenditures</b>									
701-Personal Services	282,174	291,627	316,627	310,390	316,035	334,108	345,321	354,667	361,321
751-Supplies	86,823	93,995	103,353	92,491	96,245	98,939	100,327	101,738	103,170
800-Other Services And Charges	161,918	193,444	209,444	191,322	222,850	235,055	248,053	251,602	255,224
970-Capital Outlays	6,460	31,000	61,000	31,000	80,500	16,000	31,000	60,000	6,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>GOLF COURSE Total Expenditures</b>	<b>537,375</b>	<b>610,066</b>	<b>690,424</b>	<b>625,203</b>	<b>715,630</b>	<b>684,102</b>	<b>724,701</b>	<b>768,007</b>	<b>725,715</b>
<b>GOLF COURSE NET INCOME (LOSS)</b>	<b>112,771</b>	<b>19,700</b>	<b>19,700</b>	<b>157,735</b>	<b>(19,140)</b>	<b>24,021</b>	<b>(2,674)</b>	<b>(31,954)</b>	<b>24,356</b>
<b>Cash - Beginning of Year</b>	164,182	276,953	276,953	276,953	434,688	415,548	439,569	436,895	404,941
<b>Cash - End of Year</b>	<b>276,953</b>	<b>296,653</b>	<b>296,653</b>	<b>434,688</b>	<b>415,548</b>	<b>439,569</b>	<b>436,895</b>	<b>404,941</b>	<b>429,297</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	132,729	144,767	157,356	148,551	158,783	167,026	173,425	177,002	179,929
Assigned to Capital	144,224	151,887	139,297	286,137	256,766	272,544	263,470	227,939	249,368
Unassigned Cash	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>276,953</b>	<b>296,653</b>	<b>296,653</b>	<b>434,688</b>	<b>415,548</b>	<b>439,569</b>	<b>436,895</b>	<b>404,941</b>	<b>429,297</b>
Unassigned Cash as a % of Total Current Spending	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI**  
**PARKING OPERATING (5140)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	0	0	47,179	0		0	0	0	0
580-Contribution from Local Units	0	0	0	7,703	0	0	0	0	0
600-Charges for Services	15,705,633	16,207,412	16,207,412	11,455,778	15,615,585	18,628,245	18,905,601	18,923,289	18,937,943
655-Fines & Forfeitures	72,240	75,000	75,000	186,000	384,000	384,000	384,000	384,000	384,000
664-Investment Income & Rentals	918,937	535,551	535,551	549,157	426,687	296,217	364,145	418,885	447,213
671-Other Revenues	41,667	58,000	58,000	189,670	38,000	48,330	48,670	49,020	49,381
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Parking Operating Total Revenues</b>	<b>16,738,478</b>	<b>16,875,963</b>	<b>16,923,142</b>	<b>12,388,308</b>	<b>16,464,272</b>	<b>19,356,792</b>	<b>19,702,416</b>	<b>19,775,194</b>	<b>19,818,537</b>
<b>Expenditures</b>									
701-Personal Services	3,725,574	4,497,725	4,497,725	3,809,739	4,705,915	4,902,827	5,111,557	5,290,015	5,406,039
751-Supplies	185,572	257,000	298,240	156,651	194,000	194,000	194,000	194,000	194,000
800-Other Services and Charges	8,394,951	8,538,272	8,538,272	6,866,711	8,688,891	9,456,253	9,696,292	9,898,585	10,108,765
970-Capital Outlays	39,731	25,000	25,000	79,395	145,000	145,000	145,000	145,000	145,000
990-Debt Service	1,020,054	1,005,266	1,005,266	1,005,266	934,925	855,751	767,793	675,752	578,884
995-Other Financing	2,173,597	2,487,979	2,487,979	2,487,979	1,590,000	2,090,000	2,340,000	1,340,000	2,340,000
<b>Parking Operating Total Expenditures</b>	<b>15,539,479</b>	<b>16,811,242</b>	<b>16,852,482</b>	<b>14,405,741</b>	<b>16,258,731</b>	<b>17,643,831</b>	<b>18,254,642</b>	<b>17,543,352</b>	<b>18,772,688</b>
<b>Parking Operating NET INCOME (LOSS)</b>	<b>1,198,999</b>	<b>64,721</b>	<b>70,660</b>	<b>-2,017,433</b>	<b>205,541</b>	<b>1,712,961</b>	<b>1,447,774</b>	<b>2,231,842</b>	<b>1,045,849</b>
<b>Other Sources &amp; Uses of Cash</b>									
Less: Payment of Debt Service Principal	(3,035,000)	(2,710,000)	(2,710,000)	(2,710,000)	(1,750,000)	(1,840,000)	(1,925,000)	(2,010,000)	(2,115,000)
<b>Net Other Sources &amp; Uses</b>	<b>(3,035,000)</b>	<b>(2,710,000)</b>	<b>(2,710,000)</b>	<b>(2,710,000)</b>	<b>(1,750,000)</b>	<b>(1,840,000)</b>	<b>(1,925,000)</b>	<b>(2,010,000)</b>	<b>(2,115,000)</b>
<b>Net Change in Available Cash</b>	<b>(1,836,001)</b>	<b>(2,645,279)</b>	<b>(2,639,340)</b>	<b>(4,727,433)</b>	<b>(1,544,459)</b>	<b>(127,039)</b>	<b>(477,226)</b>	<b>221,842</b>	<b>(1,069,151)</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>16,546,694</b>	<b>14,710,693</b>	<b>14,710,693</b>	<b>14,710,693</b>	<b>9,983,260</b>	<b>8,438,801</b>	<b>8,311,762</b>	<b>7,834,536</b>	<b>8,056,378</b>
<b>Unrestricted Cash - End of Year</b>	<b>14,710,693</b>	<b>12,065,414</b>	<b>12,071,354</b>	<b>9,983,260</b>	<b>8,438,801</b>	<b>8,311,762</b>	<b>7,834,536</b>	<b>8,056,378</b>	<b>6,987,227</b>
<b>Reserve Targets</b>									
Assigned to Operations - 25% of Total Spending	3,884,870	4,202,811	4,213,120	3,601,435	4,064,683	4,410,958	4,563,661	4,385,838	4,693,172
Unassigned Cash	10,825,824	7,862,604	7,858,233	6,381,825	4,374,119	3,900,805	3,270,876	3,670,540	2,294,055
Total	14,710,693	12,065,414	12,071,354	9,983,260	8,438,801	8,311,762	7,834,536	8,056,378	6,987,227
Unassigned Cash as a % of Total Expenditures	69.7%	46.8%	46.6%	44.3%	26.9%	22.1%	17.9%	20.9%	12.2%

**Grand Rapids MI  
PARKING CAPITAL PROJECTS (5141)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
664-Investment Income & Rentals	531,445	0	0	0	0	0	0	0	0
671-Other Revenues	242,500	0	0	0	0	0	0	0	0
695-Other Financing Sources	2,033,221	2,830,000	2,830,000	2,830,000	1,750,000	2,150,000	2,400,000	1,400,000	2,400,000
<b>Parking Capital Projects Total Revenues</b>	<b>2,807,166</b>	<b>2,830,000</b>	<b>2,830,000</b>	<b>2,830,000</b>	<b>1,750,000</b>	<b>2,150,000</b>	<b>2,400,000</b>	<b>1,400,000</b>	<b>2,400,000</b>
<b>Expenditures</b>									
701-Personal Services	618	0	0	0	0	0	0	0	0
751-Supplies	377,438	0	0	0	0	0	0	0	0
800-Other Services and Charges	157,489	0	0	0	0	0	0	0	0
970-Capital Outlays	4,681,176	2,830,000	2,830,000	2,830,000	1,750,000	2,150,000	2,400,000	1,400,000	2,400,000
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>Parking Capital Projects Total Expenditures</b>	<b>5,216,721</b>	<b>2,830,000</b>	<b>2,830,000</b>	<b>2,830,000</b>	<b>1,750,000</b>	<b>2,150,000</b>	<b>2,400,000</b>	<b>1,400,000</b>	<b>2,400,000</b>
<b>Parking Capital Projects NET INCOME (LOSS)</b>	<b>-2,409,556</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Restricted Cash - Beginning of Year</b>	<b>14,235,071</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>
<b>Restricted Cash - End of Year</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>	<b>11,825,516</b>
<b>Annual Comprehensive Financial Report Reconciliation:</b>									
Ending Cash per Annual Report	11,825,516								
Assigned for Uncompleted Capital Projects	(11,825,516)								
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

**CITY OF GRAND RAPIDS**

**CAPITAL PROJECT DETAIL**

**FY2022 FINAL FISCAL PLAN**

**MOBILE GR AND PARKING SERVICES DEPARTMENT (546)**

<b>Fund Number</b>	<b>Fund Name</b>	<b>Project Code</b>	<b>Project Name</b>	<b>Budget Object Code</b>	<b>Budget Object Name</b>	<b>FY2022 Proposed</b>	<b>FY2023 Forecast</b>	<b>FY2024 Forecast</b>	<b>FY2025 Forecast</b>	<b>FY2026 Forecast</b>
5141	Parking Capital Projects	514115242	Parking Office Renovation	9880	Construction In Progress	\$ 35,000	\$	\$	\$	\$
		514115259	Meter Inventory	9760	Equipment	\$	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
		514115261	Enhance and Replace Signs	9760	Equipment	\$ 200,000	\$	\$	\$	\$
		514116048	Access Cntl Equip Replace FY16	9760	Equipment	\$ 500,000	\$	\$	\$	\$
		514117097	Gen Parking Projects	9880	Construction In Progress	\$ 265,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
		514118024	Asset Management	9880	Construction In Progress	\$ 750,000	\$ 1,250,000	\$ 1,500,000	\$ 500,000	\$ 1,500,000
		514118026	Communications and IT	9805	Computer Equipment	\$	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
		514119046	Transit Stop Improvements	9760	Equipment	\$	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Grand Total</b>						<b>\$ 1,750,000</b>	<b>\$ 2,150,000</b>	<b>\$ 2,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 2,400,000</b>

**Grand Rapids MI**  
**SEWAGE DISPOSAL OPERATIONS (5900)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
450-Licenses & Permits	46,659	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
501-Federal Grants	0	0	29,760	0	0	0	0	0	0
539-State Grants	0	0	0	33,810	0	0	0	0	0
600-Charges for Services	59,304,654	61,478,814	61,478,814	61,057,390	66,455,841	70,713,090	72,019,553	73,352,144	74,711,386
664-Investment Income & Rentals	1,327,055	761,407	761,407	781,407	621,519	402,672	512,095	599,634	643,403
671-Other Revenues	1,166,586	601,000	601,000	1,280,312	1,071,296	1,071,296	1,071,296	1,071,296	1,071,296
695-Other Financing Sources	437,432	0	0	0	0	0	0	0	0
<b>Sewer Disposal Operations Total Revenues</b>	<b>62,282,386</b>	<b>62,886,221</b>	<b>62,915,981</b>	<b>63,197,919</b>	<b>68,193,656</b>	<b>72,232,058</b>	<b>73,647,944</b>	<b>75,068,074</b>	<b>76,471,085</b>
<b>Expenditures</b>									
701-Personal Services	10,387,250	12,256,896	12,256,896	11,496,751	12,225,192	12,853,012	13,417,387	13,820,055	14,087,906
751-Supplies	1,829,245	2,718,100	2,737,913	3,114,837	3,665,100	3,740,100	3,740,100	3,740,100	3,740,100
800-Other Services and Charges	15,781,535	17,439,078	18,215,078	16,891,105	18,774,271	19,506,496	17,478,540	17,697,543	17,834,487
970-Capital Outlays	2,247,817	329,000	329,000	197,773	1,137,000	842,000	649,000	566,000	522,000
990-Debt Service	13,001,661	14,232,381	14,232,381	14,232,381	13,950,137	13,380,162	12,803,312	12,197,462	11,561,612
995-Other Financing	10,789,800	1,508,000	1,508,000	3,355,000	2,041,000	8,939,000	10,887,000	14,453,000	13,740,000
<b>Sewer Disposal Operations Total Expenditures</b>	<b>54,037,309</b>	<b>48,483,455</b>	<b>49,279,268</b>	<b>49,287,847</b>	<b>51,792,700</b>	<b>59,260,770</b>	<b>58,975,339</b>	<b>62,474,160</b>	<b>61,486,105</b>
<b>Sewer Disposal Operations NET INCOME (LOSS)</b>	<b>8,245,077</b>	<b>14,402,766</b>	<b>13,636,713</b>	<b>13,910,072</b>	<b>16,400,956</b>	<b>12,971,288</b>	<b>14,672,605</b>	<b>12,593,914</b>	<b>14,984,980</b>
<b>Other Sources &amp; Uses of Cash</b>									
Less: Payment of Debt Service Principal	(10,414,500)	(9,310,000)	(9,310,000)	(9,310,000)	(11,175,000)	(11,730,000)	(12,315,000)	(12,920,000)	(13,615,000)
<b>Net Other Sources &amp; Uses</b>	<b>(10,414,500)</b>	<b>(9,310,000)</b>	<b>(9,310,000)</b>	<b>(9,310,000)</b>	<b>(11,175,000)</b>	<b>(11,730,000)</b>	<b>(12,315,000)</b>	<b>(12,920,000)</b>	<b>(13,615,000)</b>
<b>Net Change in Available Cash</b>	<b>(2,169,423)</b>	<b>5,092,766</b>	<b>4,326,713</b>	<b>4,600,072</b>	<b>5,225,956</b>	<b>1,241,288</b>	<b>2,357,605</b>	<b>(326,086)</b>	<b>1,369,980</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>22,459,628</b>	<b>20,290,206</b>	<b>20,290,206</b>	<b>20,290,206</b>	<b>24,890,278</b>	<b>30,116,234</b>	<b>31,357,522</b>	<b>33,715,127</b>	<b>33,389,041</b>
<b>Unrestricted Cash - End of Year</b>	<b>20,290,206</b>	<b>25,382,972</b>	<b>24,616,919</b>	<b>24,890,278</b>	<b>30,116,234</b>	<b>31,357,522</b>	<b>33,715,127</b>	<b>33,389,041</b>	<b>34,759,021</b>
<b>Reserve Targets</b>									
Assigned to Operations - 25% of Total Spending	13,509,327	12,120,864	12,319,817	12,321,962	12,948,175	14,815,193	14,743,835	15,618,540	15,371,526
Unassigned Cash	6,780,878	13,262,108	12,297,102	12,568,316	17,168,059	16,542,329	18,971,292	17,770,501	19,387,494
Total	20,290,206	25,382,972	24,616,919	24,890,278	30,116,234	31,357,522	33,715,127	33,389,041	34,759,021
Unassigned Cash as a % of Total Expenditures	12.5%	27.4%	25.0%	25.5%	33.1%	27.9%	32.2%	28.4%	31.5%



**Grand Rapids MI**  
**SEWER REPLACEMENT & IMPROVEMENT (5901 / 5902)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
539-State Grants	-24,374	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	1,030,929	0	0	0	0	0	0	0	0
695-Other Financing Sources	10,789,800	3,355,000	3,355,000	3,355,000	3,885,000	10,855,000	12,720,000	16,315,000	15,621,000
<b>Sewer Replacement &amp; Improvement Total Revenues</b>	<b>11,796,355</b>	<b>3,355,000</b>	<b>3,355,000</b>	<b>3,355,000</b>	<b>3,885,000</b>	<b>10,855,000</b>	<b>12,720,000</b>	<b>16,315,000</b>	<b>15,621,000</b>
<b>Expenditures</b>									
800-Other Services and Charges	10,993,487	0	0	0	0	0	0	0	0
970-Capital Outlays	0	3,355,000	3,355,000	3,355,000	3,885,000	10,855,000	12,720,000	16,315,000	15,621,000
<b>Sewer Replacement &amp; Improvement Total Expenditures</b>	<b>10,993,487</b>	<b>3,355,000</b>	<b>3,355,000</b>	<b>3,355,000</b>	<b>3,885,000</b>	<b>10,855,000</b>	<b>12,720,000</b>	<b>16,315,000</b>	<b>15,621,000</b>
<b>Sewer Replacement &amp; Improvement NET INCOME (LOSS)</b>	<b>802,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>27,564,465</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>
<b>Unrestricted Cash - End of Year</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>	<b>28,367,333</b>
<b>Annual Comprehensive Financial Report Reconciliation:</b>									
Ending Cash per Annual Report	28,367,333	0	0	0	0	0	0	0	0
Assigned for Uncompleted Capital Projects	(28,367,333)	0	0	0	0	0	0	0	0
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

**Grand Rapids MI**  
**SEWAGE SYSTEM REVENUE BONDS 2018/2020 (5907/5908)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
664-Investment Income & Rentals	476,799	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	250,000	250,000	0	0	0	0	0	0
<b>SDS Revenue Bonds Total Revenues</b>	<b>476,799</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
800-Other Services and Charges	47,686,762	0	0	0	0	0	0	0	0
970-Capital Outlays	0	250,000	250,000	10,244,040	5,740,000	185,000	0	0	0
<b>SDS Revenue Bonds Total Expenditures</b>	<b>47,686,762</b>	<b>250,000</b>	<b>250,000</b>	<b>10,244,040</b>	<b>5,740,000</b>	<b>185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SDS Revenue Bonds NET INCOME (LOSS)</b>	<b>-47,209,963</b>	<b>0</b>	<b>0</b>	<b>-10,244,040</b>	<b>-5,740,000</b>	<b>-185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Sources &amp; Uses of Cash</b>									
<b>Net Change in Available Cash</b>	<b>(47,209,962.85)</b>	<b>0</b>	<b>0</b>	<b>(10,244,040)</b>	<b>(5,740,000)</b>	<b>(185,000)</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>63,379,003</b>	<b>16,169,040</b>	<b>16,169,040</b>	<b>16,169,040</b>	<b>5,925,000</b>	<b>185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrestricted Cash - End of Year</b>	<b>16,169,040</b>	<b>16,169,040</b>	<b>16,169,040</b>	<b>5,925,000</b>	<b>185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Annual Comprehensive Financial Report Reconciliation:</b>									
Ending Cash per Annual Report	16,169,040	0	0	0	0	0	0	0	0
Assigned for Uncompleted Capital Projects	(16,169,040)	0	0	0	0	0	0	0	0
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

**CITY OF GRAND RAPIDS**

**CAPITAL PROJECT DETAIL**

**FY2022 FINAL FISCAL PLAN**

**ENVIRONMENTAL SERVICES DEPARTMENT (527)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2022	FY2023	FY2024	FY2025	FY2026
						Proposed	Forecast	Forecast	Forecast	Forecast
5902	Sewer Improvement	590215225	Var Loc CIPP Rehab of S/S	9880	Construction In Progress	\$ 600,000	\$ 600,000	\$ 600,000	\$	\$
		590218038	Sewer Lateral Lining	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		590219050	Brandywine Sanit Trunk Sewer	9880	Construction In Progress	\$	\$ 100,000	\$ 2,500,000	\$	\$
		590221025	Norwich-Oxford to Hayden	9880	Construction In Progress	\$ 1,200,000	\$	\$	\$	\$
		TEMP17023	2035-Godfrey Av-Oxford St to Market Av	9880	Construction In Progress	\$	\$	\$	\$	\$ 2,000,000
		TEMP17031	2041-Godfrey Avenue - Liberty Street to Oxford Street	9880	Construction In Progress	\$	\$	\$	\$	\$ 2,341,000
		TEMP17044	2516-Whiskey Creek Sanitary Trunk	9880	Construction In Progress	\$	\$	\$ 200,000	\$ 3,700,000	\$
		TEMP17140	1405-Berkshire St-Giddings Av to Kalamazoo Av	9880	Construction In Progress	\$	\$ 225,000	\$	\$	\$
		590221058	1432-Garfield Av-Fulton St to BridgeSt	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		590222017	2522 - Cascade/Kentwood Sanitary Trunk Sewer	9880	Construction In Progress	\$ 300,000	\$ 2,500,000	\$ 2,500,000	\$	\$
		590222018	4039-Butterworth Low Pressure District	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		590221057	5222-College - Leonard to Sweet	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		TEMP19015	1355-Lafayette Avenue - Fountain Street to Michigan Street	9880	Construction In Progress	\$	\$	\$	\$	\$ 270,000
		TEMP20004	2528-Kent Country Club Sanitary Trunk Sewer	9880	Construction In Progress	\$	\$	\$	\$ 1,600,000	\$
		TEMP20007	2530-Burton/Breton Sanitary Trunk Sewer	9880	Construction In Progress	\$	\$ 500,000	\$ 100,000	\$ 3,000,000	\$
		590222019	7910-Collindale Gravity Sewer and Lift Station Improvements	9880	Construction In Progress	\$ 250,000	\$	\$	\$	\$
		TEMP20080	7164-Grandville Avenue - Beacon Street to Franklin Street	9880	Construction In Progress	\$	\$ 1,830,000	\$	\$	\$
		TEMP20109	4532-Butterworth Hogadone to Seward	9880	Construction In Progress	\$	\$	\$ 100,000	\$	\$
		TEMP21016	44th/Eastern SE Collection Area	9880	Construction In Progress	\$	\$	\$ 500,000	\$	\$
		TEMP22073	Alpine Estates LS	9880	Construction In Progress	\$	\$	\$ 100,000	\$	\$
		TEMP22074	B St - Grandville to Caufield Alley	9880	Construction In Progress	\$	\$	\$	\$ 305,000	\$
		TEMP22075	Beacon St - GV to Caufield	9880	Construction In Progress	\$	\$	\$	\$ 500,000	\$
		TEMP22076	Beacon St - B St	9880	Construction In Progress	\$	\$	\$ 100,000	\$	\$ 400,000
		TEMP22077	CW Tank Upgrades	9880	Construction In Progress	\$	\$ 80,000	\$	\$	\$
		590222020	Decant Pump Replacement	9880	Construction In Progress	\$ 50,000	\$ 50,000	\$ 50,000	\$	\$
		TEMP22079	Eaglecrest Lift Station Upgrades	9880	Construction In Progress	\$	\$	\$ 150,000	\$	\$
		TEMP22080	East Lake LS Upgrades	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		TEMP22081	Eastern Ave LS Upgrades	9880	Construction In Progress	\$	\$	\$	\$ 150,000	\$
		TEMP22082	Electrical Relays	9880	Construction In Progress	\$	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
		TEMP22083	Flow Meter Replacement	9880	Construction In Progress	\$	\$ 60,000	\$ 60,000	\$ 60,000	\$ 120,000
		TEMP22084	Grandville - Clyde Park to Stolpe	9880	Construction In Progress	\$	\$	\$ 200,000	\$	\$
		TEMP22085	Grandville - Franklin to Beacon	9880	Construction In Progress	\$	\$	\$ 150,000	\$	\$
		TEMP22086	HVAC Replacement	9880	Construction In Progress	\$	\$ 180,000	\$ 80,000	\$ 80,000	\$ 80,000
		TEMP22087	Lift Station Upgrades	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,000,000
		590222021	MAPS VFD Replacement	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		TEMP22089	MCC Replacements	9880	Construction In Progress	\$	\$ 130,000	\$ 180,000	\$ 110,000	\$
		TEMP22090	Medium Voltage Cable Replacement	9880	Construction In Progress	\$	\$	\$	\$	\$ 300,000
		TEMP22091	Neland - Bates to Sherman	9880	Construction In Progress	\$	\$	\$	\$ 1,000,000	\$
		TEMP22092	Orchard Vista LS Upgrade	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		590222022	PERB Sump Pump Replacement	9880	Construction In Progress	\$ 20,000	\$	\$	\$	\$
		590222023	Primary Tank Drive Replacement	9880	Construction In Progress	\$ 40,000	\$ 40,000	\$ 40,000	\$	\$
		590222024	Remembrance LS Upgrades	9880	Construction In Progress	\$ 150,000	\$	\$	\$	\$
		TEMP22096	Rickman LS Upgrades	9880	Construction In Progress	\$	\$ 50,000	\$	\$	\$
		TEMP22097	Roof Replacements	9880	Construction In Progress	\$	\$ 130,000	\$ 130,000	\$ 130,000	\$ 150,000
		TEMP22098	South Final Tanks	9880	Construction In Progress	\$	\$ 500,000	\$	\$	\$
		TEMP22099	Thornapple LS Upgrades	9880	Construction In Progress	\$	\$	\$ 200,000	\$	\$
		TEMP22101	Valentine LS Upgrades	9880	Construction In Progress	\$	\$	\$	\$ 100,000	\$
		TEMP22102	Groundwater Treatment at WRRF	9880	Construction In Progress	\$	\$	\$ 1,200,000	\$	\$
		TEMP22104	Market Ave PS	9880	Construction In Progress	\$	\$	\$	\$ 1,500,000	\$

**CITY OF GRAND RAPIDS**

**CAPITAL PROJECT DETAIL**

**FY2022 FINAL FISCAL PLAN**

**ENVIRONMENTAL SERVICES DEPARTMENT (527)**

						FY2022	FY2023	FY2024	FY2025	FY2026
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
		TEMP22105	North-South UV Disinfection	9880	Construction In Progress	\$	\$	\$	\$ 4,000,000	\$
		TEMP22107	Headworks Grit Pass	9880	Construction In Progress	\$	\$ 3,500,000	\$ 3,500,000	\$	\$
		590222025	Ferrous System Improvements	9880	Construction In Progress	\$ 250,000	\$	\$	\$	\$
		590222026	Service Trucks	9880	Construction In Progress	\$ 375,000	\$	\$	\$	\$
		590222027	South GE Transformer	9880	Construction In Progress	\$ 70,000	\$	\$	\$	\$
		590222028	O'Brien LS Pumps	9880	Construction In Progress	\$ 180,000	\$	\$	\$	\$
		TEMP22112	Relays 42	9880	Construction In Progress	\$	\$	\$	\$	\$ 80,000
		TEMP22113	Mid volt cable replacement	9880	Construction In Progress	\$	\$	\$	\$	\$ 300,000
		TEMP22114	Aeration Hydraulic Mixing	9880	Construction In Progress	\$	\$	\$	\$	\$ 500,000
		TEMP22115	Primary Sludge Pumps	9880	Construction In Progress	\$	\$	\$	\$	\$ 300,000
		TEMP22116	North RAS Pumps	9880	Construction In Progress	\$	\$	\$	\$	\$ 500,000
		TEMP22117	MAPS Effluent Disinfection	9880	Construction In Progress	\$	\$	\$	\$	\$ 250,000
		TEMP22118	Pump Improvements	9880	Construction In Progress	\$	\$	\$	\$	\$ 500,000
		TEMP22119	Ultra Filtration	9880	Construction In Progress	\$	\$	\$	\$	\$ 250,000
		TEMP22120	MAPS Improvements	9880	Construction In Progress	\$	\$	\$	\$	\$ 2,000,000
		TEMP22121	Process Monitoring	9880	Construction In Progress	\$	\$	\$	\$	\$ 500,000
		TEMP22122	North Blowers	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,000,000
		TEMP22123	LIB Unloading Improvements	9880	Construction In Progress	\$	\$	\$	\$	\$ 400,000
		TEMP22124	South Aeration Improvements	9880	Construction In Progress	\$	\$	\$	\$	\$ 300,000
		TEMP22125	PFAS Remediation	9880	Construction In Progress	\$	\$	\$	\$	\$ 2,000,000
	<b>Sewer Improvement Total</b>					<b>\$ 3,885,000</b>	<b>\$ 10,855,000</b>	<b>\$ 12,720,000</b>	<b>\$ 16,315,000</b>	<b>\$ 15,621,000</b>
5908	2020 SDS Revenue Bonds	590821032	Digester Redundant Equipment	9880	Construction In Progress	\$ 240,000	\$ 185,000	\$	\$	\$
		590821064	Kingsbury LS Improvements	9880	Construction In Progress	\$ 2,000,000	\$	\$	\$	\$
		590822029	Headworks Grit Pass	9880	Construction In Progress	\$ 3,500,000	\$	\$	\$	\$
	<b>2020 SDS Revenue Bonds</b>					<b>\$ 5,740,000</b>	<b>\$ 185,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Grand Total</b>						<b>\$ 9,625,000</b>	<b>\$ 11,040,000</b>	<b>\$ 12,720,000</b>	<b>\$ 16,315,000</b>	<b>\$ 15,621,000</b>

**Grand Rapids MI**  
**WATER OPERATIONS (5910)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
450-Licenses & Permits	58,800	45,500	45,500	34,000	34,000	34,000	34,000	34,000	34,000
501-Federal Grants	0	0	0	0	2,474,500	2,666,500	0	0	0
600-Charges for Services	47,959,138	48,839,742	48,877,519	50,673,967	51,077,316	53,878,764	55,957,296	58,101,870	60,317,701
655-Fines & Forfeitures	697,060	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000
664-Investment Income & Rentals	1,728,451	1,156,910	1,156,910	1,218,227	1,111,062	887,128	993,886	973,150	1,002,930
671-Other Revenues	80,895	5,000	5,000	54,108	5,000	5,000	5,000	5,000	5,000
695-Other Financing Sources	134,775	118,514	118,514	143,411	168,308	38,514	0	0	0
<b>Water Operations Total Revenues</b>	<b>50,659,119</b>	<b>51,115,666</b>	<b>51,153,443</b>	<b>53,073,713</b>	<b>55,820,186</b>	<b>58,459,906</b>	<b>57,940,182</b>	<b>60,064,020</b>	<b>62,309,631</b>
<b>Expenditures</b>									
701-Personal Services	11,740,187	12,942,422	12,942,422	12,524,576	13,436,831	13,867,901	14,331,867	14,700,335	14,954,012
751-Supplies	2,786,503	3,082,670	3,106,720	2,985,782	3,292,135	3,342,044	3,394,969	3,398,987	3,464,221
800-Other Services and Charges	12,490,268	16,146,874	16,346,874	15,474,805	17,401,663	17,540,236	18,003,577	18,360,711	19,360,320
970-Capital Outlays	824,523	882,325	882,325	777,325	996,850	1,031,850	1,052,350	1,034,350	1,028,350
990-Debt Service	4,867,059	6,057,789	6,057,789	6,057,789	6,332,679	7,411,587	7,175,537	6,928,518	7,285,497
995-Other Financing	15,817,783	4,903,105	4,903,105	5,923,910	12,972,557	9,280,887	8,845,221	9,869,060	6,184,904
<b>Water Operations Total Expenditures</b>	<b>48,526,323</b>	<b>44,015,185</b>	<b>44,239,235</b>	<b>43,744,187</b>	<b>54,432,715</b>	<b>52,474,505</b>	<b>52,803,521</b>	<b>54,291,961</b>	<b>52,277,304</b>
<b>Water Operations NET INCOME (LOSS)</b>	<b>2,132,796</b>	<b>7,100,481</b>	<b>6,914,207</b>	<b>9,329,526</b>	<b>1,387,471</b>	<b>5,985,401</b>	<b>5,136,661</b>	<b>5,772,059</b>	<b>10,032,327</b>
<b>Other Sources &amp; Uses of Cash</b>									
Less: Payment of Debt Service Principal	(7,257,342)	(3,977,355)	(3,977,355)	(3,977,355)	(4,962,772)	(6,348,435)	(6,604,712)	(6,631,373)	(7,307,921)
<b>Net Other Sources &amp; Uses</b>	<b>(7,257,342)</b>	<b>(3,977,355)</b>	<b>(3,977,355)</b>	<b>(3,977,355)</b>	<b>(4,962,772)</b>	<b>(6,348,435)</b>	<b>(6,604,712)</b>	<b>(6,631,373)</b>	<b>(7,307,921)</b>
<b>Net Change in Available Cash</b>	<b>(5,124,546)</b>	<b>3,123,126</b>	<b>2,936,852</b>	<b>5,352,171</b>	<b>(3,575,301)</b>	<b>(363,034)</b>	<b>(1,468,051)</b>	<b>(859,314)</b>	<b>2,724,406</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>29,565,168</b>	<b>24,440,622</b>	<b>24,440,622</b>	<b>24,440,622</b>	<b>29,792,793</b>	<b>26,217,492</b>	<b>25,854,458</b>	<b>24,386,407</b>	<b>23,527,093</b>
<b>Unrestricted Cash - End of Year</b>	<b>24,440,622</b>	<b>27,563,748</b>	<b>27,377,474</b>	<b>29,792,793</b>	<b>26,217,492</b>	<b>25,854,458</b>	<b>24,386,407</b>	<b>23,527,093</b>	<b>26,251,499</b>
<b>Reserve Targets</b>									
Assigned to Operations - 25% of Total Spending	12,131,581	11,003,796	11,059,809	10,936,047	13,608,179	13,118,626	13,200,880	13,572,990	13,069,326
Unassigned Cash	12,309,041	16,559,952	16,317,665	18,856,746	12,609,313	12,735,832	11,185,527	9,954,103	13,182,173
<b>Total</b>	<b>24,440,622</b>	<b>27,563,748</b>	<b>27,377,474</b>	<b>29,792,793</b>	<b>26,217,492</b>	<b>25,854,458</b>	<b>24,386,407</b>	<b>23,527,093</b>	<b>26,251,499</b>
Unassigned Cash as a % of Total Expenditures	25.4%	37.6%	36.9%	43.1%	23.2%	24.3%	21.2%	18.3%	25.2%

**Grand Rapids MI**  
**WATER REPLACEMENT & IMPROVEMENT (5911 / 5912)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
539-State Grants	129,367	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	1,030,814	0	0	0	0	0	0	0	0
671-Other Revenues	447,396	0	0	0	0	0	0	0	0
695-Other Financing Sources	15,797,000	5,900,000	5,900,000	5,900,000	29,695,000	20,830,000	11,476,000	10,970,500	7,325,000
<b>Water Replacement &amp; Improvement Total Revenues</b>	<b>17,404,577</b>	<b>5,900,000</b>	<b>5,900,000</b>	<b>5,900,000</b>	<b>29,695,000</b>	<b>20,830,000</b>	<b>11,476,000</b>	<b>10,970,500</b>	<b>7,325,000</b>
<b>Expenditures</b>									
800-Other Services and Charges	5,944,115	0	0	0	0	0	0	0	0
970-Capital Outlays	0	5,900,000	5,900,000	5,900,000	29,695,000	20,830,000	11,476,000	10,970,500	7,325,000
<b>Water Replacement &amp; Improvement Total Expenditures</b>	<b>5,944,115</b>	<b>5,900,000</b>	<b>5,900,000</b>	<b>5,900,000</b>	<b>29,695,000</b>	<b>20,830,000</b>	<b>11,476,000</b>	<b>10,970,500</b>	<b>7,325,000</b>
<b>Water Replacement &amp; Improvement NET INCOME (LOSS)</b>	<b>11,460,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Available Cash</b>	<b>11,460,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>14,642,081</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>
<b>Unrestricted Cash - End of Year</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>	<b>26,102,543</b>
<b>Annual Comprehensive Financial Report Reconciliation:</b>									
Ending Cash per Annual Report	26,102,543	0	0	0	0	0	0	0	0
Assigned for Uncompleted Capital Projects	(26,102,543)	0	0	0	0	0	0	0	0
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

**Grand Rapids MI - FMS**  
**WATER SYSTEM REVENUE BONDS 2018/2020 (5915/5916)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
664-Investment Income & Rentals	69,182	0	0	0	0	0	0	0	0
671-Other Revenues	-439,507	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	12,555,000	12,555,000	12,555,000	0	36,724,000	0	0	22,977,500
<b>WSS Revenue Bonds Total Revenues</b>	<b>-370,325</b>	<b>12,555,000</b>	<b>12,555,000</b>	<b>12,555,000</b>	<b>0</b>	<b>36,724,000</b>	<b>0</b>	<b>0</b>	<b>22,977,500</b>
<b>Expenditures</b>									
800-Other Services and Charges	19,604,834	0	0	0	0	0	0	0	0
970-Capital Outlays	0	12,555,000	12,555,000	12,555,000	0	21,800,000	14,924,000	6,240,000	16,737,500
<b>WSS Revenue Bonds Total Expenditures</b>	<b>19,604,834</b>	<b>12,555,000</b>	<b>12,555,000</b>	<b>12,555,000</b>	<b>0</b>	<b>21,800,000</b>	<b>14,924,000</b>	<b>6,240,000</b>	<b>16,737,500</b>
<b>WSS Revenue Bonds NET INCOME (LOSS)</b>	<b>-19,975,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,924,000</b>	<b>-14,924,000</b>	<b>-6,240,000</b>	<b>6,240,000</b>
<b>Net Change in Available Cash</b>	<b>(19,975,159)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,924,000</b>	<b>(14,924,000)</b>	<b>(6,240,000)</b>	<b>6,240,000</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>42,412,577</b>	<b>22,437,418</b>	<b>22,437,418</b>	<b>22,437,418</b>	<b>22,437,418</b>	<b>22,437,418</b>	<b>37,361,418</b>	<b>22,437,418</b>	<b>16,197,418</b>
<b>Unrestricted Cash - End of Year</b>	<b>22,437,418</b>	<b>22,437,418</b>	<b>22,437,418</b>	<b>22,437,418</b>	<b>22,437,418</b>	<b>37,361,418</b>	<b>22,437,418</b>	<b>16,197,418</b>	<b>22,437,418</b>
<b>Annual Comprehensive Financial Report Reconciliation:</b>									
Ending Cash per Annual Report	22,437,418	0	0	0	0	0	0	0	0
Assigned for Uncompleted Capital Projects	(22,437,418)	0	0	0	0	0	0	0	0
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

**CITY OF GRAND RAPIDS  
CAPITAL PROJECT DETAIL  
FY2022 FINAL FISCAL PLAN  
WATER DEPARTMENT (536)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2022 Proposed	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
5911	Water Replacement	591117096	Watermain Oversizing	9880	Construction In Progress	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		591119061	Loop W/M at Leonard and Wilson	9880	Construction In Progress	\$	\$	\$ 100,000	\$	\$
		591120045	3460-Efficiency & Sustain Projs	9880	Construction In Progress	\$	\$	\$	\$ 200,000	\$ 200,000
		TEMP17189	5097-South Walker Watermain Phase 3	9880	Construction In Progress	\$	\$	\$ 2,000,000	\$	\$
		TEMP17249	5010 Fremont Av-3rd St to 4th St	9880	Construction In Progress	\$	\$	\$ 175,000	\$	\$
		591122030	5892-Knapp Tank Painting and Restoration	9880	Construction In Progress	\$ 500,000	\$	\$	\$	\$
		591122031	7475-New Franklin PS PRV to Intermediate district	9880	Construction In Progress	\$ 342,000	\$	\$	\$	\$
		TEMP19114	1781-Omena - Burton to south - watermain replacement	9880	Construction In Progress	\$	\$	\$ 700,000	\$	\$
		TEMP19116	5249-Kendall St-Kalamazoo Av to Kent Ridge Dr	9880	Construction In Progress	\$	\$	\$	\$ 800,000	\$
		TEMP19125	4172-Freeman to Hall	9880	Construction In Progress	\$	\$	\$	\$ 700,000	\$
		TEMP19126	4647-2nd Street - Valley Avenue to Stocking Avenue	9880	Construction In Progress	\$	\$	\$	\$ 814,000	\$
		TEMP19137	1414-Fuller Avenue - Ramona Street to Adams Street	9880	Construction In Progress	\$	\$ 500,000	\$	\$	\$
		TEMP19138	1933-Ann Street - Monroe Avenue to Oakwood Avenue	9880	Construction In Progress	\$	\$	\$	\$ 587,500	\$
		TEMP19139	1424-Kentridge Drive - 44th Street to Kendall Street	9880	Construction In Progress	\$	\$	\$	\$ 1,000,000	\$
		591122032	1423-Langley Street - Oak Park Drive to Plymouth Avenue	9880	Construction In Progress	\$ 1,800,000	\$	\$	\$	\$
		TEMP19142	4037-Emerald Avenue Leonard Street to Sweet Street	9880	Construction In Progress	\$	\$ 1,300,000	\$	\$	\$
		TEMP19147	6440-Stevens - Steele to Division	9880	Construction In Progress	\$	\$	\$	\$ 1,000,000	\$
		TEMP19149	5894-Leonard Tank - Painting and Restoration	9880	Construction In Progress	\$	\$ 500,000	\$	\$	\$
		TEMP19150	5356-Okemos Drive - Annchester Drive to Tekonsha Road	9880	Construction In Progress	\$	\$	\$	\$ 875,000	\$
		TEMP20086	7896-ROBINSON - YOUELL TO PLYMOUTH	9880	Construction In Progress	\$	\$ 450,000	\$	\$	\$
		TEMP20088	7973-Hall - Madison to Eastern	9880	Construction In Progress	\$	\$	\$ 800,000	\$	\$
		TEMP20091	4055 - Intermediate Pressure District Elevated Storage Tank	9880	Construction In Progress	\$	\$ 5,750,000	\$	\$	\$
		591119060	8228-LMFP Annual Electrical Improvements	9880	Construction In Progress	\$ 1,750,000	\$	\$	\$	\$
		591122033	8159-Large Valve Replacements	9880	Construction In Progress	\$ 200,000	\$ 200,000	\$ 200,000	\$	\$
		591122034	8152-PRV Replacements West Reg	9880	Construction In Progress	\$ 662,000	\$	\$	\$	\$
		TEMP20104	8154-PRV Replacements 36th/28th	9880	Construction In Progress	\$	\$ 493,000	\$ 400,000	\$	\$
		TEMP20106	7346-Wealthy Street Ethel Avenue to Woodmere Avenue	9880	Construction In Progress	\$	\$ 420,000	\$	\$	\$
		TEMP20114	8212-Four Mile Rd Watermain	9880	Construction In Progress	\$	\$	\$ 1,000,000	\$	\$
		TEMP20116	3434-Water Lake Transmission Line Restoration	9880	Construction In Progress	\$	\$	\$	\$ 100,000	\$
		TEMP20117	1426-Garfield Ave Butterworth to Fulton	9880	Construction In Progress	\$	\$	\$	\$ 444,000	\$
		TEMP20118	8156-PRV Replacements Cascade Reg D	9880	Construction In Progress	\$	\$	\$	\$ 370,000	\$ 300,000
		TEMP20120	5377-Fruitwood Covell to Woodcrest	9880	Construction In Progress	\$	\$	\$	\$ 500,000	\$
		TEMP20123	7967-Wealthy Richard Terrace to Ethel	9880	Construction In Progress	\$	\$	\$	\$ 280,000	\$
		591122035	8172-Franklin PS Electrical Improvements	9880	Construction In Progress	\$ 4,600,000	\$	\$	\$	\$
		TEMP20127	8150-LMFP Treatment Improvements	9880	Construction In Progress	\$	\$ 668,000	\$	\$	\$
		TEMP22022	8354-FY26 Rotomill Projects - Lead Service Line Replacements	9880	Construction In Progress	\$	\$	\$	\$	\$ 3,000,000
		591122036	8368-Cascade Burger Plat PFAS Project	9880	Construction In Progress	\$ 2,500,000	\$	\$	\$	\$
		591122037	8309-Hall and Fuller Intersection	9880	Construction In Progress	\$ 150,000	\$	\$	\$	\$
		591122038	8338-North Yard Relocation	9880	Construction In Progress	\$ 50,000	\$	\$	\$ 250,000	\$
		591122039	8343-Market - Wealthy to Bartlett	9880	Construction In Progress	\$ 600,000	\$	\$	\$	\$
		591121047	8335-Ottawa - Coldbrook to Walbridge and Newberry to Mason	9880	Construction In Progress	\$ 800,000	\$	\$	\$	\$



**CITY OF GRAND RAPIDS  
CAPITAL PROJECT DETAIL  
FY2022 FINAL FISCAL PLAN  
WATER DEPARTMENT (536)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2022 Proposed	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	
		TEMP22031	8349-2024 Rotmill Lead Service Line Replacements	9880	Construction In Progress	\$	\$	\$ 3,000,000	\$	\$	
		TEMP22034	8352-2025 Rotmill Lead Service Line Replacements	9880	Construction In Progress	\$	\$	\$	\$ 3,000,000	\$	
		TEMP22063	8222-Wealthy - Benjamin to Richard Terrace	9880	Construction In Progress	\$	\$	\$	\$	\$ 300,000	
		TEMP22064	7170-Grandville - Stolpe to Hall	9880	Construction In Progress	\$	\$	\$	\$	\$ 600,000	
		TEMP22065	8333-Jefferson - Franklin to Logan	9880	Construction In Progress	\$	\$	\$	\$	\$ 650,000	
		TEMP22066	8331-Knapp - Monroe to Lafayette	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,100,000	
		TEMP22067	8328-Butterworth - Marion to Lane (Hogadone)	9880	Construction In Progress	\$	\$	\$	\$	\$ 375,000	
		TEMP22070	1391-Millbank Street - Giddings Avenue to Newcastle Ave	9880	Construction In Progress	\$	\$	\$	\$	\$ 750,000	
		TEMP22072	4051-VALLEY - BRIDGE TO FULTON; JACKSON - VALLEY TO GARFIEL	9880	Construction In Progress	\$	\$	\$ 1,500,000	\$	\$	
		<b>Water Replacement Total</b>					<b>\$ 14,004,000</b>	<b>\$ 10,331,000</b>	<b>\$ 9,925,000</b>	<b>\$ 10,970,500</b>	<b>\$ 7,325,000</b>
5912	Water Improvement	591222018	4039-Butterworth Low Pressure District	9880	Construction In Progress	\$ 1,374,000	\$	\$	\$	\$	
		591221057	5222-College - Leonard to Sweet	9880	Construction In Progress	\$ 2,626,000	\$	\$	\$	\$	
		591221061	6462-Houseman - Leonard to Spencer	9880	Construction In Progress	\$ 700,000	\$	\$	\$	\$	
		591221058	1432-Garfield Avenue - Fulton St	9880	Construction In Progress	\$ 1,891,000	\$	\$	\$	\$	
		TEMP19133	4287-Giddings Avenue - Burton Street to Boston Street	9880	Construction In Progress	\$	\$ 1,300,000	\$	\$	\$	
		591221067	8130-Richards Fulton to Sibley	9880	Construction In Progress	\$ 600,000	\$	\$	\$	\$	
		591222040	4499-Fuller Ave Adams St to Alexander St	9880	Construction In Progress	\$ 2,000,000	\$	\$	\$	\$	
		591222041	5597-Prospect Garden to Hall-Griggs to Burton	9880	Construction In Progress	\$ 1,500,000	\$	\$	\$	\$	
		TEMP20128	8198-Plainfield Helena to Ellsmere	9880	Construction In Progress	\$	\$ 3,071,000	\$	\$	\$	
		TEMP20129	5564-Eleanor Plainfield to Diamond	9880	Construction In Progress	\$	\$ 1,551,000	\$	\$	\$	
		TEMP20130	8201-Page Carrier Plainfield Lister	9880	Construction In Progress	\$	\$ 1,128,000	\$	\$	\$	
		591222042	2022 Rotomill Projects - Lead Service Replacements	9880	Construction In Progress	\$ 5,000,000	\$	\$	\$	\$	
		TEMP22030	8346-2023 Rotomill Projects - Lead Service Replacements	9880	Construction In Progress	\$	\$ 5,000,000	\$	\$	\$	
		<b>Water Improvement Total</b>					<b>\$ 15,691,000</b>	<b>\$ 10,499,000</b>	<b>\$ 1,551,000</b>	<b>\$</b>	<b>\$</b>
5916	WSS Revenue Bonds 2020	TEMP17200	1418-Cascade north river crossing	9880	Construction In Progress	\$	\$	\$ 6,160,000	\$	\$	
		TEMP17272	5922-LMFP Residuals Improvements	9880	Construction In Progress	\$	\$ 17,900,000	\$	\$	\$	
		TEMP18161	4665-Boston-Calvin to Plymouth	9880	Construction In Progress	\$	\$	\$	\$ 1,575,000	\$	
		TEMP20075	5865-LMFP Low Lift PS - Pumps 1 and 2 Motor Replacement	9880	Construction In Progress	\$	\$	\$	\$	\$ 4,790,000	
		TEMP20077	5900-Alger Tank - Inspect, Paint and Restore	9880	Construction In Progress	\$	\$	\$ 500,000	\$	\$	
		TEMP20080	7164-Grandville Avenue - Beacon Street to Franklin Street	9880	Construction In Progress	\$	\$ 1,500,000	\$	\$	\$	
		TEMP20087	7906-Lincoln - 4th to Cora	9880	Construction In Progress	\$	\$	\$ 300,000	\$	\$	
		TEMP20103	8230-LMFP Annual Electrical Improvements	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,655,000	
		TEMP20107	8232-LMFP Annual Electrical Improvements	9880	Construction In Progress	\$	\$	\$ 1,834,000	\$	\$	
		TEMP20109	4532-Butterworth Hogadone to Seward	9880	Construction In Progress	\$	\$	\$ 840,000	\$	\$	
		TEMP20112	7159-Grandville Clyde Park to Stolpe	9880	Construction In Progress	\$	\$	\$ 650,000	\$	\$	
		TEMP20113	8180-O'Brien Maynard to Sunset Hills	9880	Construction In Progress	\$	\$	\$ 800,000	\$	\$	
		TEMP20122	7970-Burton Eastern to Kalamazoo	9880	Construction In Progress	\$	\$	\$	\$ 1,900,000	\$	
		TEMP20137	1329-Burton Division to Eastern	9880	Construction In Progress	\$	\$	\$	\$ 1,765,000	\$	
		TEMP22032	7866-Division - Michigan to Fulton	9880	Construction In Progress	\$	\$	\$	\$ 1,000,000	\$	
		TEMP22033	7507-Covell Reservoir Joint replacement	9880	Construction In Progress	\$	\$	\$ 1,540,000	\$	\$	
		TEMP22035	4352-Oakwood Avenue - Knapp Street to 3 Mile Road	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,585,000	
		TEMP22037	4047-VALLEY - 4TH TO BRIDGE, 3RD - VALLEY TO GARFIELD	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,357,500	
		TEMP22039	1405-Berkshire Street - Giddings Avenue to Kalamazoo Avenue	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,500,000	

**CITY OF GRAND RAPIDS**  
**CAPITAL PROJECT DETAIL**  
**FY2022 FINAL FISCAL PLAN**  
**WATER DEPARTMENT (536)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2022 Proposed	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
		TEMP22060	8370-Cascade Burger Plat PFAS Project (Burger, Tripoli)	9880	Construction In Progress	\$	\$ 2,400,000	\$	\$	\$
		TEMP22061	8372-Cascade Burger Plat PFAS Project (Oak Tree, Maplecrest)	9880	Construction In Progress	\$	\$	\$ 2,300,000	\$	\$
		TEMP22068	2035-Godfrey Avenue - Oxford Street to Market Avenue	9880	Construction In Progress	\$	\$	\$	\$	\$ 3,000,000
		TEMP22069	8220-Buchanan - Hall to Corinne	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,350,000
		TEMP22071	5225-Plymouth - Burton south to RR	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,500,000
	<b>WSS Revenue Bonds 2020</b>					\$	<b>\$ 21,800,000</b>	<b>\$ 14,924,000</b>	<b>\$ 6,240,000</b>	<b>\$ 16,737,500</b>
<b>Grand Total</b>						<b>\$ 29,695,000</b>	<b>\$ 42,630,000</b>	<b>\$ 26,400,000</b>	<b>\$ 17,210,500</b>	<b>\$ 24,062,500</b>

## FUND DESCRIPTIONS - GRANT FUNDS

*GRANT FUNDS ARE CONSIDERED "ALL-YEARS FUNDS", MEANING THAT ANY BUDGET AUTHORIZED FROM THE RECEIPT OF A GRANT THAT IS NOT SPENT IN A CURRENT FISCAL YEAR CONTINUES TO CARRY FORWARD FROM ONE FISCAL YEAR TO THE NEXT UNTIL THE REQUIREMENTS OF THE GRANT ARE FULLY COMPLETED AND THE GRANT IS CLOSED.*

**61st District Court Grants Fund:** This fund is used to account for grants received for specialized court programs. Funds are allocated to the proper program according to the grant. The grants the District Court receives generally cover costs associated with the Domestic Assault Response Team (DART), Drug and Sobriety Courts.

Major Revenue Source: Federal, State and Local Grants

Fund Balance Policy: To have all funds committed to fulfill District Court grant requirements

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**Community Development Program Fund:** This fund is used to account for grants received for housing and community development programs in the Community Development Department. Funds are allocated on an annual basis for projects and services that primarily support low- and moderate-income persons and families. Examples include housing rehabilitation and emergency home repairs, public infrastructure improvements, neighborhood leadership development, and legal assistance and fair housing services.

Major Revenue Source: U.S. Department of Housing and Urban Development (HUD)

Fund Balance Policy: To have all funds committed to eligible housing and community development activities

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**Fire Grants Fund:** This fund is used to account for grants received that are dedicated specifically to the Grand Rapids Fire Department. The grants received generally cover safety related items such as Self-Contained Breathing Apparatus' (SCBA) and Personal Protection Equipment (PPE) for Fire Department personnel, communication equipment and support of the Residential Safety Program for the installation of smoke and carbon dioxide alarms.

Major Revenue Source: Federal Emergency Management Agency (FEMA)

Fund Balance Policy: To have all funds committed to fund grant approved expenses

**HOME Investment Partnership Fund:** This fund is used to account for grants received for affordable housing in the Community Development Department. Funds are allocated on an annual basis for programs and projects that maintain, preserve and increase the supply of affordable housing for low-income persons. Examples include rehabilitation and new construction of homeowner and rental properties, homebuyer down payment assistance, and short-term rental assistance.

Major Revenue Source: U.S. Department of Housing and Urban Development (HUD)  
Fund Balance Policy: To have all funds committed to eligible affordable housing activities

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**Lead Hazard Control/Reduction Fund:** This fund is used to account for grants received for lead paint hazard reduction in the Community Development Department. Funds are used to make rental and owner-occupied homes safe from lead paint hazards.

Major Revenue Source: U.S. Department of Housing and Urban Development (HUD)  
Fund Balance Policy: To have all funds committed to eligible lead paint hazard reduction activities

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**Other Grants Fund:** This fund is used to account for all other grants received that are not to be specifically accounted for in any other City grant fund. Examples of grants accounted for in the Other Grants Fund include grants received for the City's Our Community's Children Program, grants received for the City's Parks Department from various sources such as the U.S. Department of Agriculture's (USDA) Forest Service Agency, and Justice Assistance Grants (JAG) received from the U.S. Department of Justice's Bureau of Justice Assistance (BJA) used for crime prevention purposes.

Major Revenue Source: Federal, State, Local and Private Grants  
Fund Balance Policy: To have all funds committed to fulfill grant requirement

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**Police Grants Fund:** This fund is used to account for grants received that are dedicated specifically to the Grand Rapids Police Department. In general, the City occasionally receives Community Oriented Policing Services (COPS) grants from the U.S. Department of Justice that help temporarily fund the wages of a determined amount of new Community Police Officers. This grant fund also accounts for grants received from the Michigan Department of Justice that support the costs of wages, supplies and equipment of Automobile Theft Prevention Authority (ATPA) and Metropolitan Enforcement Team (MET) grant supported activities.

Major Revenue Source: Federal and State Grants  
Fund Balance Policy: To have all funds committed to fund grant approved expenses

**Grand Rapids MI  
61ST DISTRICT COURT GRANTS (7401)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	535,490	0	580,848	525,000	0	0	0	0	0
539-State Grants	199,723	0	112,000	112,000	0	0	0	0	0
580-Contribution from Local Units	163,050	0	80,900	80,900	0	0	0	0	0
600-Charges For Services	123,022	0	270,245	245,362	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	66,008	0	99,830	99,830	0	0	0	0	0
<b>61ST DISTRICT COURT GRANTS Total Revenues</b>	<b>1,087,293</b>	<b>0</b>	<b>1,143,823</b>	<b>1,063,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	273,787	0	406,350	382,489	0	0	0	0	0
751-Supplies	91,166	0	133,198	145,230	0	0	0	0	0
800-Other Services And Charges	604,378	0	604,275	589,740	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>61ST DISTRICT COURT GRANTS Total Expenditures</b>	<b>969,331</b>	<b>0</b>	<b>1,143,823</b>	<b>1,117,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>61ST DISTRICT COURT GRANTS NET INCOME (LOSS)</b>	<b>117,962</b>	<b>0</b>	<b>0</b>	<b>(54,367)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning of Year</b>	<b>154,484</b>	<b>272,446</b>	<b>272,446</b>	<b>272,446</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>
<b>Fund Balance - End of Year</b>	<b>272,446</b>	<b>272,446</b>	<b>272,446</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	145,400	0	171,573	167,619	0	0	0	0	0
Unassigned Fund Balance	127,046	272,446	100,873	50,460	218,079	218,079	218,079	218,079	218,079
<b>Total</b>	<b>272,446</b>	<b>272,446</b>	<b>272,446</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>	<b>218,079</b>
Unassigned Fund Balance as a % of Total Current Spending	13.1%	#DIV/0!	8.8%	4.5%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

**Grand Rapids MI  
COMMUNITY DEVELOPMENT PROGRAM (2733)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Community Development Program (2733)</i></b>									
<b>Revenues</b>									
501-Federal Grants	3,685,111	4,097,965	7,474,396	6,280,118	4,127,276	4,072,012	4,072,012	4,072,012	4,072,012
655-Fines & Forfeitures	1,511	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	7,352	0	0	0	0	0	0	0	0
671-Other Revenues	490,309	504,000	506,534	482,340	519,067	561,812	611,176	658,298	683,472
695-Other Financing Sources	501,634	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b><i>Community Development Program Total Revenues</i></b>	<b>4,685,917</b>	<b>5,101,965</b>	<b>8,480,930</b>	<b>7,262,458</b>	<b>5,146,343</b>	<b>5,133,824</b>	<b>5,183,188</b>	<b>5,230,310</b>	<b>5,255,484</b>
<b>Expenditures</b>									
701-Personal Services	804,727	1,034,524	1,691,922	1,923,480	1,161,475	1,201,869	1,246,666	1,288,661	1,308,576
751-Supplies	14,141	33,522	33,522	42,970	25,100	25,100	25,100	25,100	25,100
800-Other Services and Charges	2,373,616	2,661,231	5,382,798	4,381,342	2,928,671	2,931,022	2,935,589	2,940,716	2,945,975
970-Capital Outlays	0	4,000	4,000	2,100	6,897	6,897	6,897	6,897	6,897
995-Other Financing	1,368,688	1,368,688	1,368,688	1,368,688	1,024,200	968,936	968,936	968,936	968,936
<b><i>Community Development Program Total Expenditures</i></b>	<b>4,561,172</b>	<b>5,101,965</b>	<b>8,480,930</b>	<b>7,718,580</b>	<b>5,146,343</b>	<b>5,133,824</b>	<b>5,183,188</b>	<b>5,230,310</b>	<b>5,255,484</b>
<b><i>Community Development Program NET INCOME (LOSS)</i></b>	<b>124,745</b>	<b>0</b>	<b>0</b>	<b>(456,122)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Beginning Fund Balance</i></b>	<b>1,201,077</b>	<b>1,325,822</b>	<b>1,325,822</b>	<b>1,325,822</b>	<b>869,700</b>	<b>869,700</b>	<b>869,700</b>	<b>869,700</b>	<b>869,700</b>
<b><i>Ending Fund Balance</i></b>	<b>1,325,822</b>	<b>1,325,822</b>	<b>1,325,822</b>	<b>869,700</b>	<b>869,700</b>	<b>869,700</b>	<b>869,700</b>	<b>869,700</b>	<b>869,700</b>

**Grand Rapids MI  
FIRE GRANTS (2732)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>Fire Grants (2732)</u></b>									
<b>Revenues</b>									
501-Federal Grants	185,460	0	0	161,652	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	134,810	0	0	0	0	0	0	0	0
<b>Fire Grants Total Revenues</b>	<b>320,270</b>	<b>0</b>	<b>0</b>	<b>161,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	173,031	0	0	0	0	0	0	0	0
800-Other Services and Charges	112,204	0	0	0	0	0	0	0	0
970-Capital Outlays	164,414	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>Fire Grants Total Expenditures</b>	<b>449,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fire Grants NET INCOME (LOSS)</b>	<b>(129,379)</b>	<b>0</b>	<b>0</b>	<b>161,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>(32,273)</b>	<b>(161,652)</b>	<b>(161,652)</b>	<b>(161,652)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>(161,652)</b>	<b>(161,652)</b>	<b>(161,652)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Grand Rapids MI**  
**HOME INVESTMENT PARTNERSHIP (2734)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Home Investment Partnership (2734)</i></b>									
<b>Revenues</b>									
501-Federal Grants	1,643,168	1,321,276	1,321,016	1,289,000	1,277,660	1,267,850	1,267,850	1,267,850	1,267,850
655-Fines & Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	125,259	125,258	125,259	119,578	0	5,712	11,868	17,940	19,656
<b><i>Home Investment Partnership Total Revenues</i></b>	<b>1,768,427</b>	<b>1,446,534</b>	<b>1,446,275</b>	<b>1,408,578</b>	<b>1,277,660</b>	<b>1,273,562</b>	<b>1,279,718</b>	<b>1,285,790</b>	<b>1,287,506</b>
<b>Expenditures</b>									
701-Personal Services	111,999	123,010	123,010	129,714	115,020	120,732	126,888	132,960	134,676
751-Supplies	20	0	0	0	0	0	0	0	0
800-Other Services and Charges	1,489,967	1,323,524	1,323,265	1,298,761	1,162,640	1,152,830	1,152,830	1,152,830	1,152,830
995-Other Financing	0	0	0	0	0	0	0	0	0
<b><i>Home Investment Partnership Total Expenditures</i></b>	<b>1,601,986</b>	<b>1,446,534</b>	<b>1,446,275</b>	<b>1,428,475</b>	<b>1,277,660</b>	<b>1,273,562</b>	<b>1,279,718</b>	<b>1,285,790</b>	<b>1,287,506</b>
<b><i>Home Investment Partnership NET INCOME (LOSS)</i></b>	<b>166,441</b>	<b>0</b>	<b>0</b>	<b>(19,897)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Beginning Fund Balance</i></b>	<b>28,818</b>	<b>195,259</b>	<b>195,259</b>	<b>195,259</b>	<b>175,362</b>	<b>175,362</b>	<b>175,362</b>	<b>175,362</b>	<b>175,362</b>
<b><i>Ending Fund Balance</i></b>	<b>195,259</b>	<b>195,259</b>	<b>195,259</b>	<b>175,362</b>	<b>175,362</b>	<b>175,362</b>	<b>175,362</b>	<b>175,362</b>	<b>175,362</b>



**Grand Rapids MI**  
**LEAD HAZARD CONTROL/REDUCTION (2735)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>Lead Hazard Control/Reduction (2735)</u></b>									
<b>Revenues</b>									
501-Federal Grants	1,163,411	0	(766,519)	63,934	0	0	0	0	0
655-Fines & Forfeitures	229	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	305	0	0	0	0	0	0	0	0
671-Other Revenues	66,555	0	75,598	48,375	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Lead Hazard Control/Reduction Total Revenues</b>	<b>1,230,500</b>	<b>0</b>	<b>(690,921)</b>	<b>112,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	266,023	0	122,480	137,642	0	0	0	0	0
751-Supplies	(758)	0	0	0	0	0	0	0	0
800-Other Services and Charges	953,703	0	(813,401)	0	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>Lead Hazard Control/Reduction Total Expenditures</b>	<b>1,218,968</b>	<b>0</b>	<b>(690,921)</b>	<b>137,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lead Hazard Control/Reduction NET INCOME (LOSS)</b>	<b>11,532</b>	<b>0</b>	<b>0</b>	<b>(25,333)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>120,685</b>	<b>132,217</b>	<b>132,217</b>	<b>132,217</b>	<b>106,884</b>	<b>106,884</b>	<b>106,884</b>	<b>106,884</b>	<b>106,884</b>
<b>Ending Fund Balance</b>	<b>132,217</b>	<b>132,217</b>	<b>132,217</b>	<b>106,884</b>	<b>106,884</b>	<b>106,884</b>	<b>106,884</b>	<b>106,884</b>	<b>106,884</b>

**Grand Rapids MI  
OTHER GRANTS FUND (2730)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Other Grants (2730)</i></b>									
<b>Revenues</b>									
501-Federal Grants	707,049	137,692	134,715	137,692	124,065	124,065	124,065	124,065	124,065
539-State Grants	144,024	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	1,176,168	0	1,052,302	993,241	0	0	0	0	0
695-Other Financing Sources	189,091	0	0	0	0	0	0	0	0
<b><i>Other Grants Total Revenues</i></b>	<b>2,216,332</b>	<b>137,692</b>	<b>1,187,017</b>	<b>1,130,933</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>
<b>Expenditures</b>									
701-Personal Services	772,790	0	512,163	489,782	0	0	0	0	0
751-Supplies	261,585	0	270,744	287,320	0	0	0	0	0
800-Other Services and Charges	1,164,427	137,692	388,561	384,321	124,065	124,065	124,065	124,065	124,065
970-Capital Outlays	11,094	0	15,549	15,549	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b><i>Other Grants Total Expenditures</i></b>	<b>2,209,896</b>	<b>137,692</b>	<b>1,187,017</b>	<b>1,176,972</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>
<b><i>Other Grants NET INCOME (LOSS)</i></b>	<b>6,436</b>	<b>0</b>	<b>0</b>	<b>(46,039)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Beginning Fund Balance</i></b>	<b>260,643</b>	<b>267,079</b>	<b>267,079</b>	<b>267,079</b>	<b>221,040</b>	<b>221,040</b>	<b>221,040</b>	<b>221,040</b>	<b>221,040</b>
<b><i>Ending Fund Balance</i></b>	<b>267,079</b>	<b>267,079</b>	<b>267,079</b>	<b>221,040</b>	<b>221,040</b>	<b>221,040</b>	<b>221,040</b>	<b>221,040</b>	<b>221,040</b>

**Grand Rapids MI  
POLICE GRANTS (2731)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>Police Grants (2731)</u></b>									
<b>Revenues</b>									
501-Federal Grants	187,958	0	41,877	254,243	0	0	0	0	0
539-State Grants	430,348	0	430,260	424,512	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
655-Fines & Forfeitures	0	0	0	0	0	0	0	0	0
671-Other Revenues	32	0	0	0	0	0	0	0	0
695-Other Financing Sources	320,821	0	365,684	365,684	0	0	0	0	0
<b>Police Grants Total Revenues</b>	<b>939,159</b>	<b>0</b>	<b>837,821</b>	<b>1,044,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	631,884	0	620,652	748,543	0	0	0	0	0
751-Supplies	14,348	0	11,239	11,567	0	0	0	0	0
800-Other Services and Charges	207,012	0	182,930	185,130	0	0	0	0	0
970-Capital Outlays	105,281	0	23,000	0	0	0	0	0	0
<b>Police Grants Total Expenditures</b>	<b>958,525</b>	<b>0</b>	<b>837,821</b>	<b>945,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Police Grants NET INCOME (LOSS)</b>	<b>(19,366)</b>	<b>0</b>	<b>0</b>	<b>99,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>(77,344)</b>	<b>(96,710)</b>	<b>(96,710)</b>	<b>(96,710)</b>	<b>2,489</b>	<b>2,489</b>	<b>2,489</b>	<b>2,489</b>	<b>2,489</b>
<b>Ending Fund Balance</b>	<b>(96,710)</b>	<b>(96,710)</b>	<b>(96,710)</b>	<b>2,489</b>	<b>2,489</b>	<b>2,489</b>	<b>2,489</b>	<b>2,489</b>	<b>2,489</b>



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## FUND DESCRIPTIONS - INTERNAL SERVICE FUNDS

**Customer Service Fund:** This fund was established in FY2014 and is mainly used to account for the operating revenues and expenditures of the City's centralized 3-1-1 call center. Revenues are generated by charges for services rendered. Calls are coded by department, tallied at the end of the year, and percentages are then calculated for each department's usage of the 311-call taking service. The Customer Service Department's total budgeted operating cost is allocated to City departments according to the prior year's calculated percentage of use, and the result is the budget amount for each department. Charges to departments are based on the actual usage of 311 services and the actual operating expenses of the Customer Services Department, as opposed to the budget.

Fund Balance Policy: Maintain an assigned fund balance reserve of 25%

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**Engineering Services Fund:** This fund was established in FY2005 to account for engineering services provided to other City funds and departments. Revenues are generated by charges for services rendered as well as monies received from permits issued. The Engineering Department achieved the business plan objectives and the commitments that were made when the activities were removed from the General Operating Fund.

Fund Balance Policy: Maintain an assigned fund balance reserve of 25%

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**Facilities Management Fund:** Facilities Management oversees daily operations for various types of municipal facilities throughout the City of Grand Rapids. Facilities Management is committed to providing clean, safe, accessible, and sustainable workspaces for City employees, as well as City tenants, community members, citizens, visitors, and guests. Facilities Management offers the highest level of building related services in an effort to increase user department's operational effectiveness while simultaneously controlling utilization costs through comprehensive asset management planning and responsible implementation of energy efficient practices. Facilities Management operates as an Internal Service Fund (ISF) within the City. The department is fully funded based upon direct and indirect operational costs being recovered through an appropriate charge-back and rate setting model. Anticipated operating and maintenance expenses are budgeted and provided to user departments annually.

Fund Balance Policy: Facilities Management's Operating Fund achieves total cost recovery while maintaining a 25% reserve

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**Facilities Management Capital Fund:** The Facilities Management Capital Fund accounts for the maintenance of public-owned facilities through implementation of a comprehensive Asset Management Plan (AMP). The AMP addresses long-term sustainability, capital

improvements and replacements, implementation of green facilities initiatives, and continuous improvement objectives. The AMP includes a 5, 10, and 25 year planned replacement program and adheres to industry best practices to provide well maintained and energy efficient facilities. Facility types include: Municipal Office Spaces, City Archives, Fleet Maintenance/Repair Shop, Car Wash, Public Works Garages, Forestry/Parks Garage, Storage Facilities, Vehicle Impound Lot, Police Department, Police Motor Pool, Police Pistol Range, Fire Stations, Court House, and Public Museums. Revenue is generated from department charges for services and assigned as capital reserve for major repairs and improvements on each building in accordance to the receipt of the funds.

Fund Balance Policy: All funds are 100% assigned to Facilities working capital projects

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**Financial Management System Fund:** This fund is used to account for a State of Michigan grant that was provided through the Michigan Municipal Services Authority (MMSA) to research and develop a cloud-based Financial Management system that could be made available to all entities in the State of Michigan who wish to partner in a stronger more robust financial system. After significant evaluation, the City chose to implement Advantage 360, consisting of Performance Budgeting, Financials, and Human Resources/Payroll/Timekeeping. Costs are grouped into three categories (Consulting, Implementation, and Incidentals) and are charged to the appropriate category when incurred.

Fund Balance Policy: The majority of funds were previously allocated to the development of a new financial management system. The remaining balance has been reserved for future system requirements.

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**Health Insurance Fund:** The Health Insurance Fund was established to account for the payment of approved health insurance claims for active employees and retirees over the age of 65. The City is self-insured for health insurance claims and finances the insurance payments through payroll distributions per employee. Annually, an actuarial study on the health care system is completed, and the actuarial calculations are applied to factors within a health care rate study prepared by the City Budget Office. This study anticipates the total expenditure needs of the City for active personnel, opt-outs, and retirees over age 65. Costs for those over 65 are recovered completely from the retirees and negotiated Medicare supplements. The anticipated costs for active personnel are budgeted equally for each employee regardless of status, but the actual costs are recovered from premium sharing and departmental contributions based on each active employee's true status (participating or opt-out).

Fund Balance Policy: Maintain an assigned fund balance reserve of 25%

**Information Technology Operating Fund:** This fund is used to account for the Information Processing and Telecommunications Services provided to other City funds and Departments. Revenues are generated by charges for services rendered. Budgetary costs are grouped together by function – Administration, Enterprise Solutions, Shared Solutions, Department Solutions, Dedicated Support, Mainframe, Network, Personal Computer Support, Shared Servers, RDBMS, Printing costs, Email, and Telephony. Costs are allocated to the department’s code by use of a proper basis for the function (e.g. the number of employees for email costs). Then the costs for each department code are totaled up and presented as budgetary amounts for each department. Costs are recovered using the following methods: Personal Computer Support is billed on actual support calls when incurred, Telephony is billed on budgetary costs of telephony based upon the number of lines, and all the other functions are billed on budgetary costs based upon the combined amounts and is known as data charges.

Fund Balance Policy: Maintain an assigned fund balance reserve of 25%

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**Information Technology Capital Fund:** This fund is used to account for the capital needs of the Information Processing and Telecommunications Services provided to other City funds and Departments. Revenues are generated through charges to Departments. A pre-determined dollar amount based on future capital needs is entered into the IT Allocation Plan outlined in the Information Technology Operating Fund section above. The appropriate percentages are charged to user departments based on this plan, and the revenues received are directly deposited into the Capital fund until they are needed for Capital Replacement, at which time an annual budget is prepared. The replacement cycle for most capital replacement items is approximately five years.

Fund Balance Policy: To have all funds committed to Information Technology capital projects

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**Motor Equipment System Operating Fund:** Fleet Management is responsible for over 1,400 pieces of equipment with a replacement value of approximately \$50 million. Our Parts Room stocks approximately 76,000 pieces of inventory which is valued at over \$800,000. Fleet Management provides user departments the highest level of fleet related services in effort to increase the City’s overall operational effectiveness. Through responsible procurement practices, efficient maintenance and repair services, and exceptional replacement planning, Fleet Management is able to provide user departments with safe, reliable, state-of-the-art, customized equipment to meet the City’s diverse operating needs. Fleet Management is dedicated to implementing continuous improvements, industry best practices, City-wide initiatives and policies, financial responsibility, and environmental stewardship into daily operations. Fleet Management operates as an Internal Service Fund (ISF) within the City. The department is fully funded based upon direct and indirect operational costs being recovered through an appropriate charge-back model for both pooled and non-pooled equipment. Operating, maintenance, and general administration expenses are analyzed, and rates are established on an annual basis.

Fund Balance Policy: Fleet Management’s operating fund achieves total cost recovery while maintaining a 25% general reserve as well as a fuel contingency reserve

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**Motor Equipment System Capital Fund:** The Fleet Management Capital Fund accounts for the replacement of equipment through implementation of a comprehensive Asset Management Plan (AMP). The AMP addresses environmental responsibility, capitalization on useable life, maximization on returns, implementation of green fleet initiatives, and continuous improvement objectives. In an effort to provide operating departments’ safe, reliable, and cost-effective equipment, Fleet Management regularly engages in educational discussions with users regarding rightsizing, alternative fueling equipment (such as CNG, hybrid, electric vehicles, etc.), the importance of preventative maintenance, and overall standardization of the City’s Fleet. The AMP includes a replacement guideline along with a 5 and 15 year planned replacement forecast – both of which adhere to industry standards accepted by the National Association of Fleet Administration (NAFA) and the American Public Works Association (APWA). Fleet Equipment types include: Light Equipment – such as sedans, vans, SUV’s, patrol vehicles, motorcycles, pick-ups, small utility and small dump trucks, and other miscellaneous small engine equipment. Heavy Equipment – such as refuse trucks, large utility, dump trucks, vactors, fire apparatus, off-road equipment, and other miscellaneous heavy equipment. Revenue is generated from department charges based on capital costs associated equipment replacement, as planned, and forecasted in the AMP.

Fund Balance Policy: All funds are 100% assigned to motor equipment capital projects

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**Risk Management/Other Reserves Fund:** This fund is used to account for the payment of approved insurance claims, public liability, life insurance and workers' compensation. The City is self-insured for general liability and finances the insurance payments through budgeted transfers from other funds. Insurance Premiums and other risk costs are grouped into three categories, Liability, Property, and Workers’ compensation. Each cost is allocated to the departments/funds according to a stated basis (number of personnel, payroll, etc.) after which the allocations are totaled by department. Fund balance is used to reduce the total revenue requirement if there was excess allocation from the prior year, or an adjustment is made to increase the revenue requirement if there was a shortfall requiring the use of fund balance in the previous year. These adjustments are applied to the department allocations on a percentage basis related to each unit’s portion of the allocation costs, and the result is the budget amount for each department/fund.

Fund Balance Policy: Maintain an assigned fund balance reserve of 25%.



**Grand Rapids MI  
CUSTOMER SERVICE (6110)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>Customer Service (6110)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Intergovernmental Revenues	0	0	9,318	0	0	0	0	0	0
600 Charges For Services	1,952,869	2,141,363	2,141,363	1,887,963	2,079,275	2,137,031	2,189,174	2,238,803	2,226,524
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	5,426	2,136	2,136	2,136	1,233	690	962	1,179	1,288
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Customer Service Total Revenue</b>	<b>1,958,295</b>	<b>2,143,499</b>	<b>2,152,817</b>	<b>1,890,099</b>	<b>2,080,508</b>	<b>2,137,721</b>	<b>2,190,136</b>	<b>2,239,982</b>	<b>2,227,812</b>
<b>EXPENDITURES</b>									
<b><u>Customer Service (6110)</u></b>									
701 Personal Services	1,386,847	1,516,261	1,516,261	1,297,459	1,522,645	1,584,281	1,646,717	1,699,140	1,736,055
751 Supplies	7,811	6,850	12,259	4,500	4,750	4,750	4,750	4,750	4,750
800 Other Services And Charges	553,227	504,629	504,629	536,621	520,388	521,486	531,179	542,310	553,815
970 Capital Outlay	4,333	9,792	9,792	12,364	9,792	9,988	10,188	10,391	10,454
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
<b>Customer Service Total Expenditures</b>	<b>1,952,218</b>	<b>2,037,532</b>	<b>2,042,941</b>	<b>1,850,944</b>	<b>2,057,575</b>	<b>2,120,505</b>	<b>2,192,834</b>	<b>2,256,591</b>	<b>2,305,074</b>
<b>Customer Service NET INCOME (LOSS)</b>	<b>6,077</b>	<b>105,967</b>	<b>109,876</b>	<b>39,155</b>	<b>22,933</b>	<b>17,216</b>	<b>(2,698)</b>	<b>(16,609)</b>	<b>(77,262)</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>181,671</b>	<b>187,748</b>	<b>187,748</b>	<b>187,748</b>	<b>226,903</b>	<b>249,836</b>	<b>267,052</b>	<b>264,354</b>	<b>247,745</b>
<b>Unrestricted Cash - End of Year</b>	<b>187,748</b>	<b>293,715</b>	<b>297,624</b>	<b>226,903</b>	<b>249,836</b>	<b>267,052</b>	<b>264,354</b>	<b>247,745</b>	<b>170,483</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	488,055	509,383	510,735	462,736	514,394	530,126	548,209	564,148	576,269
Assigned to Capital (Remaining Website Project Funding)	162,777	162,777	162,777	162,777	162,777	162,777	162,777	162,777	162,777
Unassigned Cash	<b>(463,084)</b>	<b>(378,445)</b>	<b>(375,888)</b>	<b>(398,610)</b>	<b>(427,335)</b>	<b>(425,851)</b>	<b>(446,632)</b>	<b>(479,180)</b>	<b>(568,563)</b>
Total	187,748	293,715	297,624	226,903	249,836	267,052	264,354	247,745	170,483
Unassigned Cash as a % of Total Current Spending	-23.7%	-18.6%	-18.4%	-21.5%	-20.8%	-20.1%	-20.4%	-21.2%	-24.7%

**Grand Rapids MI - FMS  
ENGINEERING SERVICES (6220)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
450-Licenses & Permits	232,895	168,000	168,000	164,000	164,000	164,000	164,000	164,000	164,000
501-Federal Grants	0	0	5,658	0	0	0	0	0	0
600-Charges for Services	4,363,144	6,075,636	6,075,636	5,106,110	5,531,973	6,515,100	5,027,084	5,933,014	5,416,929
664-Investment Income & Rentals	224,856	69,010	69,010	69,010	51,691	28,908	40,299	49,413	53,969
671-Other Revenues	446	0	0	0	0	0	0	0	0
<b>Engineering Services Total Revenues</b>	<b>4,821,341</b>	<b>6,312,646</b>	<b>6,318,304</b>	<b>5,339,120</b>	<b>5,747,664</b>	<b>6,708,008</b>	<b>5,231,383</b>	<b>6,146,427</b>	<b>5,634,898</b>
<b>Expenditures</b>									
701-Personal Services	3,920,287	4,522,144	4,522,144	3,927,982	4,706,855	4,850,219	4,990,476	5,107,343	5,172,786
726-Supplies	82,865	68,313	68,568	94,118	102,359	104,413	96,788	97,382	99,997
800-Other Services and Charges	1,297,225	1,380,441	1,380,441	1,358,883	1,284,973	1,259,555	1,290,510	1,334,604	1,359,597
970-Capital Outlays	0	93,000	93,000	100,000	60,000	0	0	0	35,000
995-Other Financing	2,450	2,309	2,309	2,354	2,692	2,730	2,768	2,807	2,846
<b>Engineering Services Total Expenditures</b>	<b>5,302,827</b>	<b>6,066,207</b>	<b>6,066,462</b>	<b>5,483,337</b>	<b>6,156,879</b>	<b>6,216,917</b>	<b>6,380,542</b>	<b>6,542,136</b>	<b>6,670,226</b>
<b>Engineering Services NET INCOME (LOSS)</b>	<b>-481,486</b>	<b>246,439</b>	<b>251,842</b>	<b>-144,217</b>	<b>-409,215</b>	<b>491,091</b>	<b>-1,149,159</b>	<b>-395,709</b>	<b>-1,035,328</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>4,852,619</b>	<b>4,371,133</b>	<b>4,371,133</b>	<b>4,371,133</b>	<b>4,226,916</b>	<b>3,817,701</b>	<b>4,308,792</b>	<b>3,159,633</b>	<b>2,763,924</b>
<b>Unrestricted Cash - End of Year</b>	<b>4,371,133</b>	<b>4,617,572</b>	<b>4,622,975</b>	<b>4,226,916</b>	<b>3,817,701</b>	<b>4,308,792</b>	<b>3,159,633</b>	<b>2,763,924</b>	<b>1,728,596</b>
<b>Reserve Targets</b>									
Assigned to Reserves - 25% of Current Spending	1,325,707	1,516,552	1,516,615	1,370,834	1,539,220	1,554,229	1,595,136	1,635,534	1,667,557
Unassigned Cash	3,045,426	3,101,020	3,106,359	2,856,082	2,278,481	2,754,563	1,564,498	1,128,390	61,040
Total	4,371,133	4,617,572	4,622,975	4,226,916	3,817,701	4,308,792	3,159,633	2,763,924	1,728,596
Unassigned Cash as a % of Total Current Spending	57.4%	51.1%	51.2%	52.1%	37.%	44.3%	24.5%	17.2%	0.9%

**Grand Rapids MI - FMS**  
**FACILITIES MGMT-OPERATING (6310)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	0	0	207,002	207,002	0	0	0	0	0
600-Charges for Services	4,922,879	5,055,441	5,055,441	5,144,462	4,905,205	5,044,514	5,172,026	5,309,849	5,417,515
664-Investment Income & Rentals	302,576	231,185	231,185	217,564	232,733	226,660	236,064	244,527	251,025
671-Other Revenues	2,391	0	0	272	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Facilities Mgmt-Operating Total Revenues</b>	<b>5,227,846</b>	<b>5,286,626</b>	<b>5,493,628</b>	<b>5,569,300</b>	<b>5,137,938</b>	<b>5,271,174</b>	<b>5,408,090</b>	<b>5,554,376</b>	<b>5,668,540</b>
<b>Expenditures</b>									
701-Personal Services	1,611,197	1,695,686	1,695,686	1,642,963	1,855,026	1,919,873	1,965,873	1,999,558	2,027,118
751-Supplies	240,669	205,699	303,697	200,980	205,699	215,124	224,999	235,344	246,186
800-Other Services and Charges	3,240,251	3,301,635	3,339,135	3,275,337	3,396,540	3,452,489	3,550,841	3,653,120	3,759,355
970-Capital Outlays	34,911	59,500	59,500	61,858	58,000	61,000	60,000	69,000	61,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	-54,172	-54,172	0	-54,791	-56,278	-57,652	-59,128	-60,309
<b>Facilities Mgmt-Operating Total Expenditures</b>	<b>5,127,028</b>	<b>5,208,348</b>	<b>5,343,846</b>	<b>5,181,138</b>	<b>5,460,474</b>	<b>5,592,208</b>	<b>5,744,061</b>	<b>5,897,894</b>	<b>6,033,350</b>
<b>Facilities Mgmt-Operating NET INCOME (LOSS)</b>	<b>100,818</b>	<b>78,278</b>	<b>149,782</b>	<b>388,162</b>	<b>-322,536</b>	<b>-321,034</b>	<b>-335,971</b>	<b>-343,518</b>	<b>-364,810</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>1,966,572</b>	<b>2,067,390</b>	<b>2,067,390</b>	<b>2,067,390</b>	<b>2,455,552</b>	<b>2,133,016</b>	<b>1,811,982</b>	<b>1,476,011</b>	<b>1,132,493</b>
<b>Unrestricted Cash - End of Year</b>	<b>2,067,390</b>	<b>2,145,668</b>	<b>2,217,172</b>	<b>2,455,552</b>	<b>2,133,016</b>	<b>1,811,982</b>	<b>1,476,011</b>	<b>1,132,493</b>	<b>767,683</b>
<b>Reserve Targets</b>									
Assigned to Reserves - 25% of Current Spending	1,281,757	1,302,087	1,335,962	1,295,285	1,365,119	1,398,052	1,436,015	1,474,474	1,508,338
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	41,466	82,932	124,398	165,864	207,330
Unassigned Cash	785,633	843,581	881,211	1,160,268	726,432	330,998	-84,402	-507,845	-947,985
<b>Total</b>	<b>2,067,390</b>	<b>2,145,668</b>	<b>2,217,172</b>	<b>2,455,552</b>	<b>2,133,016</b>	<b>1,811,982</b>	<b>1,476,011</b>	<b>1,132,493</b>	<b>767,683</b>
Unassigned Cash as a % of Total Current Spending	15.3%	16.2%	16.5%	22.4%	13.3%	5.9%	(1.5%)	(8.6%)	(15.7%)

**Grand Rapids MI - FMS  
FACILITIES MANAGEMENT-CAPITAL (6311)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
580-Contribution from Local Units	959,891	0	0	37,554	24,115	0	0	56,087	155,356
600-Charges for Services	1,741,242	1,763,225	1,763,225	1,789,263	1,838,245	1,861,496	1,952,621	1,978,587	2,028,052
664-Investment Income & Rentals	236,025	69,258	69,258	69,258	60,394	33,775	47,085	57,732	63,056
671-Other Revenues	101,798	0	0	0	0	0	0	0	0
<b>Facilities Management-Capital Total Revenues</b>	<b>3,038,956</b>	<b>1,832,483</b>	<b>1,832,483</b>	<b>1,896,075</b>	<b>1,922,754</b>	<b>1,895,271</b>	<b>1,999,706</b>	<b>2,092,406</b>	<b>2,246,464</b>
<b>Expenditures</b>									
701-Personal Services	76	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	170	0	0	0	0	0	0	0	0
970-Capital Outlays	3,302,644	1,763,225	2,063,225	1,763,225	1,160,109	1,667,404	1,719,335	2,030,091	1,969,514
995-Other Financing	88,750	0	20,000	0	0	0	0	0	0
<b>Facilities Management-Capital Total Expenditures</b>	<b>3,391,640</b>	<b>1,763,225</b>	<b>2,083,225</b>	<b>1,763,225</b>	<b>1,160,109</b>	<b>1,667,404</b>	<b>1,719,335</b>	<b>2,030,091</b>	<b>1,969,514</b>
<b>Facilities Management-Capital NET INCOME (LOSS)</b>	<b>-352,684</b>	<b>69,258</b>	<b>-250,742</b>	<b>132,850</b>	<b>762,645</b>	<b>227,867</b>	<b>280,371</b>	<b>62,315</b>	<b>276,950</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>6,409,553</b>	<b>6,056,869</b>	<b>6,056,869</b>	<b>6,056,869</b>	<b>6,189,719</b>	<b>6,952,364</b>	<b>7,180,231</b>	<b>7,460,602</b>	<b>7,522,917</b>
<b>Unrestricted Cash - End of Year</b>	<b>6,056,869</b>	<b>6,126,127</b>	<b>5,806,127</b>	<b>6,189,719</b>	<b>6,952,364</b>	<b>7,180,231</b>	<b>7,460,602</b>	<b>7,522,917</b>	<b>7,799,867</b>
<b>Summary of Reserves</b>									
Ending Unrestricted Cash	6,056,869	6,126,127	5,806,127	6,189,719	6,952,364	7,180,231	7,460,602	7,522,917	7,799,867
Assigned for Working Capital Projects	-6,056,869	-6,126,127	-5,806,127	-6,189,719	-6,952,364	-7,180,231	-7,460,602	-7,522,917	-7,799,867
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

**CITY OF GRAND RAPIDS  
CAPITAL PROJECT DETAIL  
FY2022 FINAL FISCAL PLAN  
FACILITIES DEPARTMENT (265)**

						FY2022	FY2023	FY2024	FY2025	FY2026
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
6311	Facilities Management-Capital	TEMP17041	Exterior facade repairs at City Hall	9750	Building	\$ 268,335	\$ 281,752	\$	\$ 310,631	\$ 326,163
		TEMP17043	Annual Heat pump replacement at the Police Admin facility	9750	Building	\$	\$	\$ 197,500	\$ 229,688	\$ 235,430
		TEMP17048	Annual flooring replacement following asset mgmt schedule	9750	Building	\$ 118,798	\$ 121,768	\$ 124,812	\$ 127,932	\$ 131,131
		TEMP17049	Annual interior finishes and paint following paint schedule	9750	Building	\$ 113,652	\$ 116,920	\$ 119,226	\$ 121,827	\$ 121,434
		TEMP17063	Roof replacement at the Fleet Management fuel island/canopy	9750	Building	\$	\$	\$ 105,469	\$	\$
		TEMP17070	Parking lot repair / replacement at the PSC	9750	Building	\$ 150,000	\$ 961,850	\$ 480,925	\$	\$
		TEMP17071	Overhead Door replacement at the Community Archives facility	9750	Building	\$	\$	\$	\$ 51,250	\$
		TEMP17089	Police parking garage inspection and construction	9750	Building	\$ 217,969	\$	\$ 241,609	\$	\$ 255,106
		TEMP17104	Concrete pad replacement of Monroe entrance of City/County	9750	Building	\$	\$	\$	\$ 151,177	\$
		TEMP17105	Central clock system at the City / County facility	9750	Building	\$ 65,000	\$	\$	\$	\$
		TEMP17124	Range house repair/concrete at the Pistol Range facility	9750	Building	\$ 21,230	\$	\$ 22,294	\$	\$
		TEMP18197	Security camera and building security replacements Fleet Man	9750	Building	\$	\$	\$ 62,500	\$	\$
		TEMP18198	Upgrade existing lighting control system at the City / Count	9750	Building	\$	\$	\$ 90,000	\$	\$
		TEMP18210	Interior stairwell painting at the City Hall facility	9750	Building	\$ 99,000	\$	\$	\$	\$
		TEMP19002	Parking lot replacement at the Development Center facility	9750	Building	\$	\$ 122,614	\$ 275,000	\$	\$
		TEMP19020	Overhead Door replacement at the Public Services Center	9750	Building	\$ 58,125	\$	\$	\$	\$
		TEMP19216	Building security replacements Bridgeview	9750	Building	\$	\$ 62,500	\$	\$	\$
		TEMP21009	Replace Motor Pool sump pumps at the Police Administration	9750	Building	\$	\$	\$	\$ 68,750	\$
		TEMP22001	Overhead Door maintenance and repairs at Fleet management	9750	Building	\$ 48,000	\$	\$	\$	\$
		TEMP22008	Security camera and building security replacements CARC	9750	Building	\$	\$	\$	\$ 62,500	\$
		TEMP22009	Security system upgrades at Police Admin	9750	Building	\$	\$	\$	\$ 168,906	\$
		TEMP22011	Roof restoration of the Public Service Storage facility	9750	Building	\$	\$	\$	\$ 493,680	\$
		TEMP22012	HVAC replacements at 660 Market	9750	Building	\$	\$	\$	\$ 243,750	\$
		TEMP22013	Building security and camera replacements at 1120 Monroe	9750	Building	\$	\$	\$	\$	\$ 62,500
		TEMP22015	Replace emergency generator at 201 Market	9750	Building	\$	\$	\$	\$	\$ 354,000
		TEMP22016	Building security and camera replacements at 201 Market	9750	Building	\$	\$	\$	\$	\$ 65,000
		TEMP22018	City Hall ceiling replacement	9750	Building	\$	\$	\$	\$	\$ 418,750
<b>Grand Total</b>						<b>\$ 1,160,109</b>	<b>\$ 1,667,404</b>	<b>\$ 1,719,335</b>	<b>\$ 2,030,091</b>	<b>\$ 1,969,514</b>

**Grand Rapids MI  
FINANCIAL MANAGEMENT SYSTEM (6820)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>FINANCIAL MANAGEMENT SYSTEM (6820)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
539 State Grants	0	0	0	0	0	0	0	0	0
600 Charges For Services	0	0	0	0	0	0	0	0	0
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	36,219	0	0	0	0	0	0	0	0
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>FMS Total Revenue</b>	<b>36,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
<b><u>FINANCIAL MANAGEMENT SYSTEM (6820)</u></b>									
701 Personal Services	0	0	0	0	0	0	0	0	0
726 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	68,202	671,990	671,990	158,438	646,569	0	0	0	0
970 Capital Outlay	0	0	0	0	0	0	0	0	0
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
<b>FMS Total Expenditures</b>	<b>68,202</b>	<b>671,990</b>	<b>671,990</b>	<b>158,438</b>	<b>646,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FMS NET INCOME (LOSS)</b>	<b>(31,983)</b>	<b>(671,990)</b>	<b>(671,990)</b>	<b>(158,438)</b>	<b>(646,569)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>836,990</b>	<b>805,007</b>	<b>805,007</b>	<b>805,007</b>	<b>646,569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unrestricted Cash - End of Year</b>	<b>805,007</b>	<b>133,017</b>	<b>133,017</b>	<b>646,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	17,051	167,998	167,998	39,610	161,642	0	0	0	0
Unassigned Cash	787,957	(34,981)	(34,981)	606,960	(161,642)	0	0	0	0
<b>Total</b>	<b>805,007</b>	<b>133,017</b>	<b>133,017</b>	<b>646,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unassigned Cash as a % of Total Current Spending	1155.3%	-5.2%	-5.2%	383.1%	-25.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

**Grand Rapids MI - FMS  
HEALTH INSURANCE (6770)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Health Insurance (6770)</i></b>									
<b>Revenues</b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Federal Grants	0	0	0	0	0	0	0	0	0
600 Charges For Services	23,232,431	18,780,568	18,780,568	18,780,568	19,335,662	22,128,099	25,259,714	27,925,484	30,336,026
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	1,220,453	297,114	297,114	297,114	298,020	166,664	232,342	284,884	311,155
671 Other Revenue	4,961,666	4,776,993	4,776,993	4,776,993	4,804,854	5,532,739	6,342,860	7,020,313	7,636,627
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b><i>Health Insurance Total Revenues</i></b>	<b>29,414,550</b>	<b>23,854,675</b>	<b>23,854,675</b>	<b>23,854,675</b>	<b>24,438,536</b>	<b>27,827,502</b>	<b>31,834,916</b>	<b>35,230,681</b>	<b>38,283,808</b>
<b>Expenditures</b>									
701 Personnel Services	357,480	403,425	403,425	399,187	420,647	435,172	448,675	460,906	471,734
751 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	24,544,405	25,456,564	25,456,564	25,443,197	28,589,644	30,751,812	33,108,072	35,650,260	38,393,058
970 Capital Outlays	0	0	0	0	0	0	0	0	0
990 Debt Service	0	0	0	0	0	0	0	0	0
995 Appropriation Lapse	0	0	0	0	0	0	0	0	0
995 Other Financing	0	0	0	0	0	0	0	0	0
<b><i>Health Insurance Total Expenditures</i></b>	<b>24,901,885</b>	<b>25,859,989</b>	<b>25,859,989</b>	<b>25,842,384</b>	<b>29,010,291</b>	<b>31,186,984</b>	<b>33,556,747</b>	<b>36,111,166</b>	<b>38,864,792</b>
<b><i>Health Insurance NET INCOME (LOSS)</i></b>	<b>4,512,665</b>	<b>(2,005,314)</b>	<b>(2,005,314)</b>	<b>(1,987,709)</b>	<b>(4,571,755)</b>	<b>(3,359,482)</b>	<b>(1,721,831)</b>	<b>(880,485)</b>	<b>(580,984)</b>
<b><i>Unrestricted Cash - Beginning of Year</i></b>	<b>21,458,496</b>	<b>25,971,161</b>	<b>25,971,161</b>	<b>25,971,161</b>	<b>23,983,452</b>	<b>19,411,697</b>	<b>16,052,215</b>	<b>14,330,384</b>	<b>13,449,899</b>
<b><i>Unrestricted Cash - End of Year</i></b>	<b>25,971,161</b>	<b>23,965,847</b>	<b>23,965,847</b>	<b>23,983,452</b>	<b>19,411,697</b>	<b>16,052,215</b>	<b>14,330,384</b>	<b>13,449,899</b>	<b>12,868,915</b>
<b>Reserve Targets</b>									
Assigned to Reserves - 25% of Current Spending	6,225,471	6,464,997	6,464,997	6,460,596	7,252,573	7,796,746	8,389,187	9,027,792	9,716,198
Unassigned Cash	<b>19,745,690</b>	<b>17,500,850</b>	<b>17,500,850</b>	<b>17,522,856</b>	<b>12,159,124</b>	<b>8,255,469</b>	<b>5,941,197</b>	<b>4,422,108</b>	<b>3,152,717</b>
Total	25,971,161	23,965,847	23,965,847	23,983,452	19,411,697	16,052,215	14,330,384	13,449,899	12,868,915
Unassigned Cash as a % of Total Current Spending	79.3%	67.7%	67.7%	67.8%	41.9%	26.5%	17.7%	12.2%	8.1%

**Grand Rapids MI  
INFORMATION TECH-OPERATING (6800)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>INFORMATION TECH-OPERATING (6800)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Intergovernmental Revenues	0	0	160,084	0	0	0	0	0	0
600 Charges For Services	6,347,148	6,932,601	6,932,601	6,932,601	6,546,426	6,735,874	6,886,958	7,041,128	7,168,257
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	109,250	23,897	23,897	23,897	25,208	14,097	19,653	24,097	26,319
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b><i>INFORMATION TECH-OPERATING Total Revenue</i></b>	<b>6,456,398</b>	<b>6,956,498</b>	<b>7,116,582</b>	<b>6,956,498</b>	<b>6,571,634</b>	<b>6,749,971</b>	<b>6,906,611</b>	<b>7,065,225</b>	<b>7,194,576</b>
<b>EXPENDITURES</b>									
<b><u>INFORMATION TECH-OPERATING (6800)</u></b>									
701 Personal Services	231,740	399,749	399,749	401,604	418,644	432,331	444,464	449,360	453,152
752 Supplies	7,943	14,306	129,029	14,123	14,306	14,646	14,996	15,355	15,355
800 Other Services And Charges	5,797,575	6,470,777	6,470,777	6,311,996	6,360,930	6,495,658	6,689,071	6,896,215	7,023,937
970 Capital Outlay	6,910	0	0	0	0	0	0	0	0
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
<b><i>INFORMATION TECH-OPERATING Total Expenditures</i></b>	<b>6,044,168</b>	<b>6,884,832</b>	<b>6,999,555</b>	<b>6,727,723</b>	<b>6,793,880</b>	<b>6,942,635</b>	<b>7,148,531</b>	<b>7,360,930</b>	<b>7,492,444</b>
<b><i>REVENUE OVER EXPENSE</i></b>	<b>412,230</b>	<b>71,666</b>	<b>117,028</b>	<b>228,775</b>	<b>(222,246)</b>	<b>(192,664)</b>	<b>(241,920)</b>	<b>(295,705)</b>	<b>(297,868)</b>
<b><i>Unrestricted Cash - Beginning of Year</i></b>	<b>1,645,143</b>	<b>2,057,373</b>	<b>2,057,373</b>	<b>2,057,373</b>	<b>2,286,148</b>	<b>2,063,902</b>	<b>1,871,238</b>	<b>1,629,318</b>	<b>1,333,613</b>
<b><i>Unrestricted Cash - End of Year</i></b>	<b>2,057,373</b>	<b>2,129,039</b>	<b>2,174,401</b>	<b>2,286,148</b>	<b>2,063,902</b>	<b>1,871,238</b>	<b>1,629,318</b>	<b>1,333,613</b>	<b>1,035,745</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	906,625	1,032,725	1,049,933	1,009,158	1,019,082	1,041,395	1,072,280	1,104,140	1,123,867
Assigned to Capital	0	0	0	0	0	0	0	0	0
Unassigned Cash	1,150,748	1,096,314	1,124,468	1,276,990	1,044,820	829,843	557,038	229,474	(88,122)
Total	2,057,373	2,129,039	2,174,401	2,286,148	2,063,902	1,871,238	1,629,318	1,333,613	1,035,745
Unassigned Cash as a % of Total Current Spending	19.0%	15.9%	16.1%	19.0%	15.4%	12.0%	7.8%	3.1%	-1.2%



**Grand Rapids MI**  
**INFORMATION TECHNOLOGY-CAPITAL (6810)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>INFORMATION TECHNOLOGY-CAPITAL (6810)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Intergovernmental Revenues	0	0	0	0	0	0	0	0	0
600 Charges For Services	776,892	378,837	378,837	378,837	378,837	451,178	515,321	629,888	825,078
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	171,627	43,969	43,969	43,969	41,425	23,166	32,296	39,599	43,251
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>INFORMATION TECHNOLOGY-CAPITAL Total Revenue</b>	<b>948,519</b>	<b>422,806</b>	<b>422,806</b>	<b>422,806</b>	<b>420,262</b>	<b>474,344</b>	<b>547,617</b>	<b>669,487</b>	<b>868,329</b>
<b>EXPENDITURES</b>									
<b><u>INFORMATION TECHNOLOGY-CAPITAL (6810)</u></b>									
701 Personal Services	0	0	0	0	0	0	0	0	0
726 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	18,262	0	0	0	0	0	0	0	0
970 Capital Outlay	377,000	1,439,474	1,439,474	1,439,474	664,479	785,373	408,791	203,095	895,000
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
<b>INFORMATION TECHNOLOGY-CAPITAL Total Expenditures</b>	<b>395,262</b>	<b>1,439,474</b>	<b>1,439,474</b>	<b>1,439,474</b>	<b>664,479</b>	<b>785,373</b>	<b>408,791</b>	<b>203,095</b>	<b>895,000</b>
<b>INFORMATION TECHNOLOGY-CAPITAL NET INCOME (LOSS)</b>	<b>553,257</b>	<b>(1,016,668)</b>	<b>(1,016,668)</b>	<b>(1,016,668)</b>	<b>(244,217)</b>	<b>(311,029)</b>	<b>138,826</b>	<b>466,392</b>	<b>(26,671)</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>3,347,338</b>	<b>3,900,595</b>	<b>3,900,595</b>	<b>3,900,595</b>	<b>2,883,927</b>	<b>2,639,710</b>	<b>2,328,681</b>	<b>2,467,507</b>	<b>2,933,899</b>
<b>Unrestricted Cash - End of Year</b>	<b>3,900,595</b>	<b>2,883,927</b>	<b>2,883,927</b>	<b>2,883,927</b>	<b>2,639,710</b>	<b>2,328,681</b>	<b>2,467,507</b>	<b>2,933,899</b>	<b>2,907,228</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	98,816	359,869	359,869	359,869	166,120	196,343	102,198	50,774	223,750
Assigned to Capital	3,801,780	2,524,059	2,524,059	2,524,059	2,473,590	2,132,338	2,365,309	2,883,125	2,683,478
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	3,900,595	2,883,927	2,883,927	2,883,927	2,639,710	2,328,681	2,467,507	2,933,899	2,907,228
Unassigned Cash as a % of Total Current Spending	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI - FMS**  
**MOTOR EQUIPMENT-OPERATING (6610)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	0	0	218	0	0	0	0	0	0
600-Charges for Services	724,492	850,000	850,000	853,500	850,000	850,000	850,000	850,000	850,000
664-Investment Income & Rentals	6,797,494	6,876,431	6,876,431	6,807,509	6,621,081	6,760,732	6,936,221	7,159,027	7,384,408
671-Other Revenues	293,435	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000
<b>Motor Equipment-Operating Total Revenues</b>	<b>7,815,421</b>	<b>7,891,431</b>	<b>7,891,649</b>	<b>7,826,009</b>	<b>7,636,081</b>	<b>7,775,732</b>	<b>7,951,221</b>	<b>8,174,027</b>	<b>8,399,408</b>
<b>Expenditures</b>									
701-Personal Services	3,340,163	3,408,351	3,408,351	3,221,692	3,559,619	3,693,148	3,832,250	3,945,468	4,025,118
751-Supplies	2,759,916	2,921,000	2,921,000	2,751,000	2,951,000	2,951,020	2,951,040	2,951,061	2,951,082
800-Other Services and Charges	1,442,740	1,341,977	1,341,977	1,367,217	1,431,439	1,436,774	1,518,809	1,602,948	1,686,353
970-Capital Outlays	122,848	167,029	167,029	167,029	167,029	189,210	190,036	215,613	241,601
990-Debt Service	1,183	547	547	547	390	234	78	0	0
995-Other Financing	0	-79,037	-79,037	0	-79,467	-81,554	-83,371	-85,335	-86,852
<b>Motor Equipment-Operating Total Expenditures</b>	<b>7,666,850</b>	<b>7,759,867</b>	<b>7,759,867</b>	<b>7,507,485</b>	<b>8,030,010</b>	<b>8,188,832</b>	<b>8,408,842</b>	<b>8,629,755</b>	<b>8,817,302</b>
<b>Motor Equipment-Operating NET INCOME (LOSS)</b>	<b>148,571</b>	<b>131,564</b>	<b>131,782</b>	<b>318,524</b>	<b>-393,929</b>	<b>-413,100</b>	<b>-457,621</b>	<b>-455,728</b>	<b>-417,894</b>
Less: Payment of Debt Service Principal	-152,143	-5,263	-5,263	-5,263	-5,263	-5,238	-5,227	0	0
<b>Unrestricted Cash - Beginning of Year</b>	<b>4,172,470</b>	<b>4,168,898</b>	<b>4,168,898</b>	<b>4,168,898</b>	<b>4,482,159</b>	<b>4,082,967</b>	<b>3,664,629</b>	<b>3,201,781</b>	<b>2,746,053</b>
<b>Unrestricted Cash - End of Year</b>	<b>4,168,898</b>	<b>4,295,199</b>	<b>4,295,417</b>	<b>4,482,159</b>	<b>4,082,967</b>	<b>3,664,629</b>	<b>3,201,781</b>	<b>2,746,053</b>	<b>2,328,159</b>
<b>Reserve Targets</b>									
Assigned to Reserves - 25% of Current Spending	1,916,713	1,939,967	1,939,967	1,876,871	2,007,503	2,047,208	2,102,211	2,157,439	2,204,326
Assigned to Reserves - Fuel Contingency	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	362,437	724,874	1,087,311	1,449,748	1,812,185
Unassigned Cash	752,186	855,232	855,450	1,105,288	213,028	-607,453	-1,487,741	-2,361,134	-3,188,352
<b>Total</b>	<b>4,168,898</b>	<b>4,295,199</b>	<b>4,295,417</b>	<b>4,482,159</b>	<b>4,082,967</b>	<b>3,664,629</b>	<b>3,201,781</b>	<b>2,746,053</b>	<b>2,328,159</b>
Unassigned Cash as a % of Total Current Spending	9.8%	11.0%	11.0%	14.7%	2.7%	(7.4%)	(17.7%)	(27.4%)	(36.2%)

**Grand Rapids MI - FMS  
MOTOR EQUIPMENT-CAPITAL (6611)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
600-Charges for Services	8,189	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	6,607,094	6,233,993	6,233,993	6,907,518	7,678,804	7,927,250	8,314,451	8,712,338	9,115,628
671-Other Revenues	113,988	337,742	337,742	300,000	337,742	343,718	358,835	358,835	358,835
695-Other Financing Sources	612,660	0	0	0	0	0	0	0	0
<b>Motor Equipment-Capital Total Revenues</b>	<b>7,341,931</b>	<b>6,571,735</b>	<b>6,571,735</b>	<b>7,207,518</b>	<b>8,016,546</b>	<b>8,270,968</b>	<b>8,673,286</b>	<b>9,071,173</b>	<b>9,474,463</b>
<b>Expenditures</b>									
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	6,705,269	5,838,711	11,807,603	8,794,131	5,515,583	5,894,945	7,033,895	8,087,415	7,371,443
995-Other Financing	88,750	0	20,000	0	0	0	0	0	0
<b>Motor Equipment-Capital Total Expenditures</b>	<b>6,794,019</b>	<b>5,838,711</b>	<b>11,827,603</b>	<b>8,794,131</b>	<b>5,515,583</b>	<b>5,894,945</b>	<b>7,033,895</b>	<b>8,087,415</b>	<b>7,371,443</b>
<b>Motor Equipment-Capital NET INCOME (LOSS)</b>	<b>547,912</b>	<b>733,024</b>	<b>-5,255,868</b>	<b>-1,586,613</b>	<b>2,500,963</b>	<b>2,376,023</b>	<b>1,639,391</b>	<b>983,758</b>	<b>2,103,020</b>
<b>Unrestricted Cash - Beginning of Year</b>	<b>11,976,980</b>	<b>12,524,892</b>	<b>12,524,892</b>	<b>12,524,892</b>	<b>10,938,279</b>	<b>13,439,242</b>	<b>15,815,265</b>	<b>17,454,656</b>	<b>18,438,414</b>
<b>Unrestricted Cash - End of Year</b>	<b>12,524,892</b>	<b>13,257,916</b>	<b>7,269,024</b>	<b>10,938,279</b>	<b>13,439,242</b>	<b>15,815,265</b>	<b>17,454,656</b>	<b>18,438,414</b>	<b>20,541,434</b>
<b>Summary of Reserves</b>									
Ending Unrestricted Cash	12,524,892	13,257,916	7,269,024	10,938,279	13,439,242	15,815,265	17,454,656	18,438,414	20,541,434
Assigned for Fire Apparatus	-593,297	509,073	509,073	509,073	-1,034,759	-2,814,093	-3,684,265	-3,664,755	-3,789,555
Assigned for Fuel System Replacement	-1,144,555	-1,500,000	-1,500,000	-1,500,000	-1,575,000	-1,653,750	-1,736,438	-1,823,259	-1,914,422
Assigned for Vehicle Wash Replacement	-414,000	-800,000	-800,000	-800,000	-840,000	-882,000	-926,100	-972,405	-1,021,025
Assigned for Alternative Fuel Vehicle Purchases	-309,159	-400,000	-400,000	-400,000	-500,000	-525,000	-551,250	-578,813	-607,753
Assigned for Alternative Fuel Facility upgrades	-1,000,000	-1,500,000	-1,500,000	-1,500,000	-1,575,000	-1,653,750	-1,736,438	-1,823,259	-1,914,422
Assigned for Working Capital Projects	-9,063,881	-9,566,989	-3,578,097	-7,247,352	-7,914,483	-8,286,672	-8,820,166	-9,575,923	-11,294,256
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

**Grand Rapids MI**  
**RISK MANAGEMENT/OTHER RESERVES (6771)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>RISK MGMT/OTHER RESERVES (6771)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Intergovernmental Revenues	0	0	0	0	0	0	0	0	0
600 Charges For Services	3,840,637	3,924,320	3,924,320	3,924,320	3,472,852	3,538,309	3,605,076	3,673,177	3,742,640
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	504,174	95,381	95,381	95,381	84,167	47,069	65,618	80,457	87,877
671 Other Revenue	1,105,707	1,010,223	1,010,223	1,061,334	1,212,576	1,273,070	1,336,589	1,403,283	1,473,312
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b><i>RISK MGMT/OTHER RESERVES Total Revenue</i></b>	<b>5,450,518</b>	<b>5,029,924</b>	<b>5,029,924</b>	<b>5,081,035</b>	<b>4,769,595</b>	<b>4,858,448</b>	<b>5,007,283</b>	<b>5,156,917</b>	<b>5,303,829</b>
<b>EXPENDITURES</b>									
<b><u>RISK MGMT/OTHER RESERVES (6771)</u></b>									
701 Personal Services	536,099	419,116	419,116	419,223	438,874	451,551	463,008	470,412	476,544
751 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	4,322,458	4,556,697	4,556,697	4,499,120	5,056,310	5,129,437	5,240,766	5,491,937	5,480,062
970 Capital Outlay	792	0	0	0	0	0	0	0	0
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
995 Other Financing	0	0	0	0	0	0	0	0	0
<b><i>RISK MGMT/OTHER RESERVES Total Expenditures</i></b>	<b>4,859,349</b>	<b>4,975,813</b>	<b>4,975,813</b>	<b>4,918,343</b>	<b>5,495,184</b>	<b>5,580,988</b>	<b>5,703,774</b>	<b>5,962,349</b>	<b>5,956,606</b>
<b><i>RISK MGMT/OTHER RESERVES NET INCOME (LOSS)</i></b>	<b>591,169</b>	<b>54,111</b>	<b>54,111</b>	<b>162,692</b>	<b>(725,589)</b>	<b>(722,540)</b>	<b>(696,491)</b>	<b>(805,432)</b>	<b>(652,777)</b>
<b><i>Unrestricted Cash - Beginning of Year</i></b>	<b>8,723,619</b>	<b>9,314,788</b>	<b>9,314,788</b>	<b>9,314,788</b>	<b>9,477,480</b>	<b>8,751,891</b>	<b>8,029,351</b>	<b>7,332,860</b>	<b>6,527,428</b>
<b><i>Unrestricted Cash - End of Year</i></b>	<b>9,314,788</b>	<b>9,368,899</b>	<b>9,368,899</b>	<b>9,477,480</b>	<b>8,751,891</b>	<b>8,029,351</b>	<b>7,332,860</b>	<b>6,527,428</b>	<b>5,874,651</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	1,214,837	1,243,953	1,243,953	1,229,586	1,373,796	1,395,247	1,425,944	1,490,587	1,489,152
Assigned to Self-Insured Retention (SIR) x 2	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
<b>Unassigned Cash</b>	<b>4,899,951</b>	<b>4,924,946</b>	<b>4,924,946</b>	<b>5,047,894</b>	<b>4,178,095</b>	<b>3,434,104</b>	<b>2,706,917</b>	<b>1,836,841</b>	<b>1,185,500</b>
Total	9,314,788	9,368,899	9,368,899	9,477,480	8,751,891	8,029,351	7,332,860	6,527,428	5,874,651
Unassigned Cash as a % of Total Current Spending	100.8%	99.0%	99.0%	102.6%	76.0%	61.5%	47.5%	30.8%	19.9%

## FUND DESCRIPTIONS - FIDUCIARY FUNDS

**Firefighter Retiree Health Care Fund:** The Firefighter Retiree Health Care fund was established in fiscal year 2008 to account for the costs and funding obligations associated with the City-provided fire retiree health care plan. Contributions charged to departments are accumulated in the fund. The fund issues payments on current retiree health care claims and funds the fire retiree health care trust account for the defined benefit plan, which is closed to new employees. New employees are eligible to participate in a defined contribution program. The fund receives department contributions for the defined contribution plan, which are then deposited into employee's respective retiree health savings accounts.

Fund Balance Policy: Pre-fund actuarially anticipated future health care claims for the defined benefit plan while maintaining level annual City contributions at slowly declining dollar amount.

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**General Retiree Health Care Fund:** The General Retiree Health Care fund was established in fiscal year 2008 to account for the costs and funding obligations associated with the City-provided general retiree health care plan. Contributions charged to departments are accumulated in the fund. The fund issues payments on current retiree health care claims and funds the general retiree health care trust account for the defined benefit plan, which is closed to new employees. New employees are eligible to participate in a defined contribution program. The fund receives department contributions for the defined contribution plan, which are then deposited into employee's respective retiree health savings accounts.

Fund Balance Policy: Pre-fund actuarially anticipated future health care claims for the defined benefit plan while maintaining level annual City contributions at slowly declining dollar amount.

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**Library Retiree Health Care Fund:** The Library Retiree Health Care fund was established in fiscal year 2008 to account for the costs and funding obligations associated with the City-provided library retiree health care plan. The Library Retiree Health Care fund differs from the General, Police, and Fire Retiree Health Care funds in that the library retiree health plan does not include any pre-funding of the defined benefit plan. This plan is funded on a "pay-as-you-go" basis since the defined benefit plan is closed to new employees and the benefit promised is near the end of its obligation. New employees are eligible to participate in a defined contribution program. The fund receives department contributions for the defined contribution plan, which are then deposited into employee's respective retiree health savings accounts.

Fund Balance Policy: To fund library retiree care benefits on an annual basis with no fund balance reserve or pre-funding.

**Police Officer Retiree Health Care Fund:** The Police Officer Retiree Health Care fund was established in fiscal year 2008 to account for the costs and funding obligations associated with the City-provided police retiree health care plan. Contributions charged to departments are accumulated in the fund. The fund issues payments on current retiree health care claims and funds the police retiree health care trust account for the defined benefit plan, which is closed to new employees. New employees are eligible to participate in a defined contribution program. The fund receives department contributions for the defined contribution plan, which are then deposited into employee's respective retiree health savings accounts.

Fund Balance Policy: Pre-fund actuarially anticipated future health care claims for the defined benefit plan while maintaining level annual City contributions at slowly declining dollar amount.

**Grand Rapids MI  
FIREFIGHTER RETIREE HEALTH CARE (7373)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>FIREFIGHTER RETIREE HEALTH CARE (7373)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Intergovernmental Revenues	0	0	0	0	0	0	0	0	0
600 Charges For Services	2,598,402	1,697,150	1,697,150	1,697,150	1,620,142	1,659,433	1,676,619	1,679,561	1,680,203
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	487,782	1,039,417	1,039,417	1,039,417	1,006,990	991,692	970,383	941,885	904,188
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b><i>FIREFIGHTER RETIREE HEALTH CARE Total Revenue</i></b>	<b>3,086,184</b>	<b>2,736,567</b>	<b>2,736,567</b>	<b>2,736,567</b>	<b>2,627,132</b>	<b>2,651,125</b>	<b>2,647,002</b>	<b>2,621,446</b>	<b>2,584,391</b>
<b>EXPENDITURES</b>									
<b><u>FIREFIGHTER RETIREE HEALTH CARE (7373)</u></b>									
701 Personal Services	0	0	0	0	0	0	0	0	0
726 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	3,118,399	2,719,889	2,719,889	2,719,889	2,839,843	3,021,846	3,169,391	3,281,552	3,475,992
970 Capital Outlay	0	0	0	0	0	0	0	0	0
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
<b><i>FIREFIGHTER RETIREE HEALTH CARE Total Expenditures</i></b>	<b>3,118,399</b>	<b>2,719,889</b>	<b>2,719,889</b>	<b>2,719,889</b>	<b>2,839,843</b>	<b>3,021,846</b>	<b>3,169,391</b>	<b>3,281,552</b>	<b>3,475,992</b>
<b><i>FIREFIGHTER RETIREE HEALTH CARE NET INCOME (LOSS)</i></b>	<b>(32,215)</b>	<b>16,678</b>	<b>16,678</b>	<b>16,678</b>	<b>(212,711)</b>	<b>(370,721)</b>	<b>(522,389)</b>	<b>(660,106)</b>	<b>(891,601)</b>
<b><i>Beginning Fund Balance</i></b>	<b>20,398,971</b>	<b>20,366,756</b>	<b>20,366,756</b>	<b>20,366,756</b>	<b>20,383,434</b>	<b>20,170,723</b>	<b>19,800,002</b>	<b>19,277,613</b>	<b>18,617,507</b>
<b><i>Ending Fund Balance</i></b>	<b>20,366,756</b>	<b>20,383,434</b>	<b>20,383,434</b>	<b>20,383,434</b>	<b>20,170,723</b>	<b>19,800,002</b>	<b>19,277,613</b>	<b>18,617,507</b>	<b>17,725,906</b>
Assigned to DB Retiree Health Care Costs	20,366,756	20,383,434	20,383,434	20,383,434	20,170,723	19,800,002	19,277,613	18,617,507	17,725,906
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>20,366,756</b>	<b>20,383,434</b>	<b>20,383,434</b>	<b>20,383,434</b>	<b>20,170,723</b>	<b>19,800,002</b>	<b>19,277,613</b>	<b>18,617,507</b>	<b>17,725,906</b>
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI  
GENERAL RETIREE HEALTH CARE (7371)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>GENERAL RETIREE HEALTH CARE (7371)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Intergovernmental Revenues	0	0	0	0	0	0	0	0	0
600 Charges For Services	5,436,880	4,045,814	4,045,814	4,045,814	3,695,736	3,886,197	4,039,872	4,153,489	4,265,546
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	370,640	641,787	641,787	641,787	675,185	647,270	618,453	585,167	552,220
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>GENERAL RETIREE HEALTH CARE Total Revenue</b>	<b>5,807,520</b>	<b>4,687,601</b>	<b>4,687,601</b>	<b>4,687,601</b>	<b>4,370,921</b>	<b>4,533,467</b>	<b>4,658,325</b>	<b>4,738,656</b>	<b>4,817,766</b>
<b>EXPENDITURES</b>									
<b><u>GENERAL RETIREE HEALTH CARE (7371)</u></b>									
701 Personal Services	0	0	0	0	0	0	0	0	0
726 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	4,607,214	5,153,480	5,153,480	5,153,480	4,844,396	5,054,151	5,380,297	5,422,687	5,496,461
970 Capital Outlay	0	0	0	0	0	0	0	0	0
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
<b>GENERAL RETIREE HEALTH CARE Total Expenditures</b>	<b>4,607,214</b>	<b>5,153,480</b>	<b>5,153,480</b>	<b>5,153,480</b>	<b>4,844,396</b>	<b>5,054,151</b>	<b>5,380,297</b>	<b>5,422,687</b>	<b>5,496,461</b>
<b>GENERAL RETIREE HEALTH CARE NET INCOME (LOSS)</b>	<b>1,200,306</b>	<b>(465,879)</b>	<b>(465,879)</b>	<b>(465,879)</b>	<b>(473,475)</b>	<b>(520,684)</b>	<b>(721,972)</b>	<b>(684,031)</b>	<b>(678,695)</b>
<b>Beginning Fund Balance</b>	<b>12,901,210</b>	<b>14,101,516</b>	<b>14,101,516</b>	<b>14,101,516</b>	<b>13,635,637</b>	<b>13,162,162</b>	<b>12,641,478</b>	<b>11,919,506</b>	<b>11,235,475</b>
<b>Ending Fund Balance</b>	<b>14,101,516</b>	<b>13,635,637</b>	<b>13,635,637</b>	<b>13,635,637</b>	<b>13,162,162</b>	<b>12,641,478</b>	<b>11,919,506</b>	<b>11,235,475</b>	<b>10,556,780</b>
Assigned to DB Retiree Health Care Costs	14,101,516	13,635,637	13,635,637	13,635,637	13,162,162	12,641,478	11,919,506	11,235,475	10,556,780
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	14,101,516	13,635,637	13,635,637	13,635,637	13,162,162	12,641,478	11,919,506	11,235,475	10,556,780
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



**Grand Rapids MI**  
**LIBRARY RETIREE HEALTH CARE (7374)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>LIBRARY RETIREE HEALTH CARE (7374)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Intergovernmental Revenues	0	0	0	0	0	0	0	0	0
600 Charges For Services	93,368	113,365	113,365	113,365	116,588	117,787	104,600	104,600	104,600
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	0	0	0	0	0	0	0	0	0
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b><i>LIBRARY RETIREE HEALTH CARE Total Revenue</i></b>	<b>93,368</b>	<b>113,365</b>	<b>113,365</b>	<b>113,365</b>	<b>116,588</b>	<b>117,787</b>	<b>104,600</b>	<b>104,600</b>	<b>104,600</b>
<b>EXPENDITURES</b>									
<b><u>LIBRARY RETIREE HEALTH CARE (7374)</u></b>									
701 Personal Services	0	0	0	0	0	0	0	0	0
726 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	93,368	113,365	113,365	113,365	116,588	117,787	104,600	104,600	104,600
970 Capital Outlay	0	0	0	0	0	0	0	0	0
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
<b><i>LIBRARY RETIREE HEALTH CARE Total Expenditures</i></b>	<b>93,368</b>	<b>113,365</b>	<b>113,365</b>	<b>113,365</b>	<b>116,588</b>	<b>117,787</b>	<b>104,600</b>	<b>104,600</b>	<b>104,600</b>
<b><i>LIBRARY RETIREE HEALTH CARE NET INCOME (LOSS)</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Beginning Fund Balance</i></b>	-	-	-	-	-	-	-	-	-
<b><i>Ending Fund Balance</i></b>	-	-	-	-	-	-	-	-	-
Assigned to DB Retiree Health Care Costs	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%	0.0%

**Grand Rapids MI  
POLICE OFFICER RETIREE HEALTH (7372)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>POLICE OFFICER RETIREE HEALTH (7372)</u></b>									
401 Taxes	0	0	0	0	0	0	0	0	0
450 Licenses And Permits	0	0	0	0	0	0	0	0	0
501 Intergovernmental Revenues	0	0	0	0	0	0	0	0	0
600 Charges For Services	3,520,476	1,886,642	1,886,642	1,886,642	1,795,069	1,792,559	1,787,985	1,775,806	1,770,941
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	944,532	1,929,966	1,929,966	1,929,966	1,924,779	1,916,022	1,885,635	1,827,948	1,744,102
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<b><i>POLICE OFFICER RETIREE HEALTH Total Revenue</i></b>	<b>4,465,008</b>	<b>3,816,608</b>	<b>3,816,608</b>	<b>3,816,608</b>	<b>3,719,848</b>	<b>3,708,581</b>	<b>3,673,620</b>	<b>3,603,754</b>	<b>3,515,043</b>
<b>EXPENDITURES</b>									
<b><u>POLICE OFFICER RETIREE HEALTH (7372)</u></b>									
701 Personal Services	0	0	0	0	0	0	0	0	0
726 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	3,078,418	2,943,431	2,943,431	2,943,431	3,593,282	4,092,676	4,583,655	5,095,366	5,474,689
970 Capital Outlay	0	0	0	0	0	0	0	0	0
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
<b><i>POLICE OFFICER RETIREE HEALTH Total Expenditures</i></b>	<b>3,078,418</b>	<b>2,943,431</b>	<b>2,943,431</b>	<b>2,943,431</b>	<b>3,593,282</b>	<b>4,092,676</b>	<b>4,583,655</b>	<b>5,095,366</b>	<b>5,474,689</b>
<b><i>POLICE OFFICER RETIREE HEALTH NET INCOME (LOSS)</i></b>	<b>1,386,590</b>	<b>873,177</b>	<b>873,177</b>	<b>873,177</b>	<b>126,566</b>	<b>(384,095)</b>	<b>(910,035)</b>	<b>(1,491,612)</b>	<b>(1,959,646)</b>
<b><i>Beginning Fund Balance</i></b>	<b>36,571,540</b>	<b>37,958,130</b>	<b>37,958,130</b>	<b>37,958,130</b>	<b>38,831,307</b>	<b>38,957,873</b>	<b>38,573,778</b>	<b>37,663,743</b>	<b>36,172,131</b>
<b><i>Ending Fund Balance</i></b>	<b>37,958,130</b>	<b>38,831,307</b>	<b>38,831,307</b>	<b>38,831,307</b>	<b>38,957,873</b>	<b>38,573,778</b>	<b>37,663,743</b>	<b>36,172,131</b>	<b>34,212,485</b>
Assigned to DB Retiree Health Care Costs	37,958,130	38,831,307	38,831,307	38,831,307	38,957,873	38,573,778	37,663,743	36,172,131	34,212,485
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>37,958,130</b>	<b>38,831,307</b>	<b>38,831,307</b>	<b>38,831,307</b>	<b>38,957,873</b>	<b>38,573,778</b>	<b>37,663,743</b>	<b>36,172,131</b>	<b>34,212,485</b>
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

## FUND DESCRIPTIONS – PERMANENT FUNDS

**Cemetery Perpetual Care Fund:** This fund receives 15% of all revenue generated by the sale of cemetery lots, and 100% of the revenue from sales of repossessed lots, as well as 15% of the net income from Cemetery operations. Except for certain capital items, these funds are not expendable, however the interest earned in the fund is transferred to Cemetery Operating Fund for use in the care and maintenance of the City's six cemeteries.

**Grand Rapids MI  
CEMETERY PERPETUAL CARE (1510)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	27,271	19,200	19,200	19,200	19,200	19,391	19,583	19,777	19,973
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	131,429	58,992	58,992	58,992	51,546	28,848	40,197	49,277	53,816
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	106,521	109,696	109,696	123,898	112,696	113,789	114,892	116,007	117,132
<b>CEMETERY PERPETUAL CARE Total Revenues</b>	<b>265,221</b>	<b>187,888</b>	<b>187,888</b>	<b>202,090</b>	<b>183,442</b>	<b>162,028</b>	<b>174,672</b>	<b>185,061</b>	<b>190,921</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	96,727	67,992	67,992	67,992	60,546	37,848	49,197	58,277	62,816
<b>CEMETERY PERPETUAL CARE Total Expenditures</b>	<b>96,727</b>	<b>67,992</b>	<b>67,992</b>	<b>67,992</b>	<b>60,546</b>	<b>37,848</b>	<b>49,197</b>	<b>58,277</b>	<b>62,816</b>
<b>CEMETERY PERPETUAL CARE NET INCOME (LOSS)</b>	<b>168,494</b>	<b>119,896</b>	<b>119,896</b>	<b>134,098</b>	<b>122,896</b>	<b>124,180</b>	<b>125,475</b>	<b>126,784</b>	<b>128,105</b>
Change in Reserve for Perpetual Care	(27,259)	-	-	-	-	-	-	-	-
<b>Fund Balance - Beginning of Year</b>	<b>1,329,814</b>	<b>1,471,049</b>	<b>1,471,049</b>	<b>1,471,049</b>	<b>1,605,147</b>	<b>1,728,043</b>	<b>1,852,223</b>	<b>1,977,698</b>	<b>2,104,482</b>
<b>Fund Balance - End of Year</b>	<b>1,471,049</b>	<b>1,590,945</b>	<b>1,590,945</b>	<b>1,605,147</b>	<b>1,728,043</b>	<b>1,852,223</b>	<b>1,977,698</b>	<b>2,104,482</b>	<b>2,232,587</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	14,509	10,199	10,199	10,199	9,082	5,677	7,380	8,742	9,422
Unassigned Fund Balance	1,456,540	1,580,746	1,580,746	1,594,948	1,718,961	1,846,546	1,970,318	2,095,740	2,223,165
<b>Total</b>	<b>1,471,049</b>	<b>1,590,945</b>	<b>1,590,945</b>	<b>1,605,147</b>	<b>1,728,043</b>	<b>1,852,223</b>	<b>1,977,698</b>	<b>2,104,482</b>	<b>2,232,587</b>
Unassigned Fund Balance as a % of Total Current Spending	1505.8%	2324.9%	2324.9%	2345.8%	2839.1%	4878.8%	4005.0%	3596.2%	3539.2%

## FUND DESCRIPTIONS – SPECIAL REVENUE FUNDS

**Building Inspection Fund:** The purpose of this fund is to comply with the State’s requirement in Public Act 245 of 1999, that all fees charged for Building Inspections, Licensing and Permitting are used only for operations of the enforcing agency and the Construction Board of Appeals. The Act requires that these enforcement activities be accounted for in a separate fund.

Major Revenue Source: Licenses and Permits  
Fund Balance Policy: Maintain an assigned fund balance reserve of 25% for operations

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**Community Dispatch Fund:** The purpose of the fund is to account for the activities in the community dispatch center. The City of Grand Rapids and the City of Wyoming formed a partnership to operate call taking and dispatch operations. The partnership operated as the second public safety answer point (PSAP) in Kent County. Kent County and the remaining communities operate the other PSAP. Funding is provided by the Kent County Dispatch Authority pursuant to an agreement to share charges that are added to 911 cell phone calls. The City of Grand Rapids provides the remaining funding for the operation of the centralized community dispatch center, which provides emergency 911 calls for police and fire department services. Effective July 1, 2016, the City of Wyoming ended the partnership with the City of Grand Rapids and moved their call taking to Kent County. Due to the City of Wyoming’s July 1, 2016 withdrawal from the partnership with the City of Grand Rapids for services, more than 50% of the Community Dispatch Fund is now funded by the City’s General Fund. Therefore, for financial and reporting purposes the Community Dispatch Fund will cease to continue as a Special Revenue Fund and will be absorbed by the General Fund.

Major Revenue Source: Funding comes from the City of Grand Rapids and the Kent County Dispatch Authority  
Fund Balance Policy: Maintain an assigned fund balance reserve of 15% for operations

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**Community Relations Commission Fund:** The Community Relations Commission Fund holds funds raised from donations and sponsorships to recognize local champions every five years through the Helen Jackson Claytor Civil Rights Award. City funds are not requested or used to fund this event.

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**Drug Law Enforcement Fund:** This fund receives revenue from the sales of property forfeited pursuant to the enforcement of controlled substances. Funds are to be used only to enhance drug enforcement laws. Staffing costs supported from this fund include an Office Assistant II, as well as overtime charges required for drug busts. In addition to funding the ongoing needs of the Vice Department (cell phones, information gathering, etc.), past expenditures have included the partial funding of a new vehicle for the Bomb Disposal Unit; a

new van for the Special Response Team; purchase of surveillance and monitoring equipment, radio upgrades, Electronic Control Devices, protective vests and replacement vehicles.

Major Revenue Source: Sales of forfeited property  
Fund Balance Policy: Assign fund balance to cover future expenses of this fund

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**Economic Development Corporation (EDC):** The Grand Rapids EDC is a public economic development corporation which does not capture tax increment revenues. The EDC was created to alleviate and prevent conditions of unemployment; to assist and retain local industries and commercial enterprises; to strengthen and revitalize the economy of the City of Grand Rapids and of the State of Michigan; to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in locating, purchasing construction, reconstructing, modernizing, improving, maintaining, repairing, furnishing, equipping, and expanding in the City of Grand Rapids; and to encourage the location of commercial enterprises in Grand Rapids to more conveniently provide services and facilities to Grand Rapids businesses and residents. For accounting purposes, the EDC is considered a special revenue fund, which is a governmental fund type.

Major Revenue Source: Program application fees and General Operating Fund support  
Fund Balance Policy: Maintain an assigned fund balance reserve of 25% for operations

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**Federal Forfeitures – Department of Justice:** When the Grand Rapids Police Department (GRPD) participates in a drug investigation involving the FBI or DEA and equitable funds are seized, the GRPD will receive a portion based on their efforts in the case. Federal government funds must be separated from other funding sources.

Major Revenue Source: A portion of equitable funds seized by the federal government  
Fund Balance Policy: Assign fund balance to cover future expenses of this fund

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**Federal Forfeitures – Treasury Department:** When the Grand Rapids Police Department (GRPD) participates in a drug investigation involving the ATF or IRS and equitable funds are seized, the GRPD will receive a portion based on their efforts in the case. Federal government funds must be separated from other funding sources.

Major Revenue Source: A portion of equitable funds seized by the federal government  
Fund Balance Policy: Assign fund balance to cover future expenses of this fund

**Historical Commission Fund:** The Historical Commission has responsibility for the collection of source materials and other data for the purpose of compiling and keeping current the history of the City of Grand Rapids and such other responsibilities as may be assigned to it from time to time by the City Commission.

Major Revenue Source: Grants and contributions  
Fund Balance Policy: To have all funds committed to compiling and keeping current the history of the City

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**Local Streets Fund:** This fund is used to account for the cost of maintaining the City's local highway and street transportation system. The operating activities include snowplowing, pavement management and repair, street and sign maintenance, traffic signal maintenance and capital improvement projects. Any funds for capital improvement projects are provided by the Vital Streets Fund during the 15-year income tax extension period approved by voters in 2014. Vital Street capital dollars and Act 51 monies allocated to Vital Streets are accounted for in a separate unit for tracking and reporting purposes per Act 51 regulations and the investment guidelines.

Major Revenue Source: State Shared Gas & Weight Tax; also transfers from Major Streets Fund  
Fund Balance Policy: Assign fund balance reserve of 15% based upon appropriations

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**Major Streets Fund:** This fund is used to account for the cost of maintaining the City's major highway and street transportation system. The operating activities include snowplowing, pavement management and repair, street and sign maintenance, traffic signal maintenance and capital improvement projects. Any funds for capital improvement projects are provided by the Vital Streets Fund during the 15-year income tax extension period approved by voters in 2014. Vital Street capital dollars and Act 51 monies allocated to Vital Streets are accounted for in a separate unit for tracking and reporting purposes per Act 51 regulations and the investment guidelines.

Major Revenue Source: State Shared Gas & Weight Tax  
Fund Balance Policy: Assign fund balance reserve of 15% based upon appropriations.

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**Metropolitan Enforcement Team (MET) Fund:** This fund receives revenue as a result of the public auction and sales of adjudicated forfeited property. This is to include the sales of the property and cash seizures pursuant to the enforcement of controlled substances. Funds are to be used to only enhance drug enforcement laws. Funding supports the operating costs of the MET in the areas of vehicle leasing, cell phones, equipment, office supplies and investigative needs. A portion of the funds is also used as a yearly donation to Silent Observer to assist in their operating needs in support of the mission of MET.

Major Revenue Source: Adjudicated seizure and sales of forfeited property and cash

Fund Balance Policy: Assign fund balance to cover future expenses of this fund

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**MET - Department of Justice:** When the Metropolitan Enforcement Team (MET) participates in a drug investigation involving the FBI or DEA and equitable funds are seized, the MET will receive a portion based on their efforts in the case. Federal government funds must be separated from other funding sources.

Major Revenue Source: A portion of equitable funds seized by the federal government

Fund Balance Policy: Assign fund balance to cover future expenses of this fund

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**MET - Treasury Department:** When the Metropolitan Enforcement Team (MET) participates in a drug investigation involving the ATF or IRS and equitable funds are seized, the MET will receive a portion based on their efforts in the case. Federal government funds must be separated from other funding sources.

Major Revenue Source: A portion of equitable funds seized by the federal government

Fund Balance Policy: Assign fund balance to cover future expenses of this fund

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**MIDC - Michigan Indigent Defense Commission Fund:** This fund receives revenue as a result of indigent defendants in criminal proceeding reimbursing for the cost of court appointed attorneys and MIDC grant funds from the State Licensing and Regulation Administration (LARA). Funds are to be used only for training and education of counsel, contract with Grand Rapids Bar Association to provide training, tracking of initial client interview by attorney (City will have to track compliance with 72-hour requirement), use of investigation and experts, additional funds for investigations/expert witnesses, counsel at first appearance and other critical stages, counsel at subsequent criminal proceeding for indigent defendants.

Major Revenue Source: Defendant reimbursements, General Operating Fund support and MIDC grant funds

Fund Balance Policy: Assign fund balance to cover expenses of this fund

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**Michigan Justice Training Fund:** The purpose of this fund is to manage State funding provided to the City on a “per-officer” formula designated for criminal justice in-service training of Police Officers. It must be used to pay for law enforcement training of sworn officers only, and courses require prior approval from the Michigan Commission on Law Enforcement Standards (MCOLES). The department can bring in speakers on occasion, and out of state training is discouraged.



Major Revenue Source: Reimbursement of actual expenses by the State  
Fund Balance Policy: To have all funds committed to eligible training activities

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**Parks and Recreation Operating Fund:** The Parks and Recreation Operating Fund was established in FY2010. The Parks Operating fund accounts for the total revenues and costs associated with maintaining the City’s park facilities, forestry operations and providing a variety of recreational programs for youth through seniors.

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**Parks Millage Fund:** On November 5, 2013 the voters of Grand Rapids approved a seven-year dedicated property tax millage at 0.98 mills for parks, pools, and playgrounds that would provide funding through FY2021. The City Commission adopted a series of Parks Investment Guidelines on September 24, 2013 that were promises about how the revenue from the temporary millage would be invested. In FY2015, the Parks Millage Fund was created to account for the temporary millage receipts and related activities. On November 5, 2019, the voters of Grand Rapids approved a permanent dedicated property tax millage at 1.25 mills for parks, pools, and playgrounds that will start providing funding at the end of the seven-year millage, beginning in FY2022. The City Commission adopted a similar series of Parks Investment Guidelines on December 15, 2020. Primary differences from the 2013 guidelines include more flexibility in capital project spending, investments in expanded recreational programming, and supplemental funding for park operations and maintenance.

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**Property Management Fund:** This fund was established to account for property transactions, including certain lease arrangements and real-estate sales. This fund also accounts for the funding necessary to execute a contract with the State of Michigan Land Bank Authority to help increase affordable housing supply.

Major Revenue Source: Property sales transactions and General Operating Fund support  
Fund Balance Policy: Maintain 25% fund balance reserve for operations

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**Public Library Grants/Capital Fund:** The purpose of this fund is to establish a reserve for long term asset maintenance and capital improvements with transfers from the library operating fund. Prior to fiscal year 2019, this fund had a dedicated voter approved capital millage which was used to repay bonds issued to fund a portion of the capital improvements to library facilities. Bond principal and interest payments are made as they come due from this fund as well as capital expenditures funded by cash reserves.

**Public Library Operating Fund:** This fund was established to account for the dedicated millages that were voter-approved in 1993. This fund also accounts for a 20-year operating millage approved by voters in the November 2017 election. The fund accounts for the receipt of Property Tax and the disbursement of funds for the operation, maintenance, and capital improvements of the Library system.

Major Revenue Source: Property taxes  
Fund Balance Policy: To have all funds committed to library activities

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**Public Library Trust Fund:** This fund was established to receive donations and bequests made directly to the library. Some donations are restricted for specific purposes; however, the majority is for general purposes.

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**Receivership Fund:** The Receivership Fund was established to account for repairs and rehabilitation of dilapidated structures as a result of Court-ordered receiverships during the code enforcement process and is generally used as a tool of last resort.

Major Revenue Source: Rehab Loan Repayments  
Fund Balance Policy: To have all funds committed to rehab activities

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**Refuse Collection and Disposal Fund:** This fund accounts for the collection and removal of trash and debris. Financing is provided by special tax millage (for FY 2022 at 1.6 mills; maximum allowed is 3.0 mills), cart program revenues, bags/tags, and other miscellaneous fees and charges. The department promotes recycling and composting of yard waste.

Major Revenue Source: Property Taxes, Charges for Services  
Fund Balance Policy: To have all funds committed to refuse collection and disposal activities

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**Sidewalk Repair Fund:** The Sidewalk Repair Fund was established to account for needed sidewalk repairs and replacements not otherwise eligible for Community Development Block Grant Funding. Financing was originally provided by General Operating Fund contributions, which were supplemented by billings to property owners for inspections and work performed. With passage of the Vital Streets income tax extension in May 2014, up to 16% of the additional revenue is now dedicated to systematic sidewalk investments. The Sidewalk Repair Fund will receive a direct allocation of income tax revenue for sidewalk repair, improvement, and reconstruction. Property owners are no longer responsible for inspection costs and needed repairs.

**Transformation Fund:** This fund, a special revenue fund, is to account for the temporary income tax rate increase that was approved by voters in 2010. The income tax rate increase began in FY 2011 and ended after FY 2015. The money was used to invest in elements of the transformation plans that resulted in rapid, tangible monetary return on investment that helped fund the transformational process and created leaner City services. In 2014 City voters approved a 15-year extension of the temporary income tax for investment in Vital Streets. After 2015, the additional income taxes are being deposited into a Vital Streets Fund which, along with the General Operating Fund, State and Act 51 financial support will be used to invest in Vital Streets, with a goal of having 70% of City streets with good or fair rating by the end of the temporary income tax increase. In FY2019, the Transformation Fund was adapted for Third Ward Equity investments. Most of these investments were authorized in FY2020. Due to the anticipated adverse economic impact of the novel Corona Virus (COVID-19) pandemic, the balance of this funding was specifically allocated to Third Ward equitable economic recovery & resiliency investments in the FY2021 budget.

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**Vehicle Storage Facility Fund:** This fund accounts for revenue and costs associated with the safe storage and disposal of impounded and abandoned vehicles.

Major Revenue Source: Fees from impounding cars and storage  
Fund Balance Policy: To have all funds committed to vehicle storage activities

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**Vital Streets Operating Fund:** The Vital Streets Operating Fund accounts for all but the Sidewalk Repair Fund portion of income tax continuation revenue as well as amounts committed to Vital Streets from the City's General Operating Fund ("GOF"). This fund will pay debt service on all Capital Improvement Bonds issued by the City as well as provide funding to the Vital Streets Capital Project Fund. All Gas & Weight tax revenue will remain in the Major and Local Street Funds with Vital Street expenditures charged up to this revenue amount due to Act 51 reporting requirements.

**Grand Rapids MI  
BUILDING INSPECTIONS (2490)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	4,140,868	4,464,998	4,464,998	2,445,009	4,213,347	4,411,382	4,801,933	6,186,396	6,286,289
501-Federal Grants	0	0	3,405	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	301,323	290,986	290,986	291,982	255,150	262,789	291,641	387,718	449,673
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	401,950	113,278	113,278	113,278	94,133	52,643	73,388	89,984	98,282
671-Other Revenues	20	0	0	0	0	0	0	0	0
695-Other Financing Sources	66,858	67,715	67,715	64,447	75,697	76,757	77,830	78,920	80,024
<b>BUILDING INSPECTIONS Total Revenues</b>	<b>4,911,019</b>	<b>4,936,977</b>	<b>4,940,382</b>	<b>2,914,716</b>	<b>4,638,327</b>	<b>4,803,571</b>	<b>5,244,792</b>	<b>6,743,018</b>	<b>6,914,268</b>
<b>Expenditures</b>									
701-Personal Services	3,508,149	3,506,701	3,506,701	3,375,719	3,822,370	3,944,531	4,061,099	4,151,865	4,217,730
751-Supplies	41,679	51,705	51,803	40,208	50,700	50,700	50,700	50,700	50,700
800-Other Services And Charges	1,336,633	1,411,420	1,465,765	1,370,361	1,542,112	1,523,701	1,548,083	1,575,059	1,599,176
970-Capital Outlays	6,251	9,922	9,922	7,500	9,922	5,500	5,500	5,500	5,500
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	25,113	5,000	5,000	2,500	5,000	5,000	5,000	5,000	5,000
<b>BUILDING INSPECTIONS Total Expenditures</b>	<b>4,917,825</b>	<b>4,984,748</b>	<b>5,039,191</b>	<b>4,796,288</b>	<b>5,430,104</b>	<b>5,529,432</b>	<b>5,670,382</b>	<b>5,788,124</b>	<b>5,878,106</b>
<b>BUILDING INSPECTIONS NET INCOME (LOSS)</b>	<b>(6,806)</b>	<b>(47,771)</b>	<b>(98,809)</b>	<b>(1,881,572)</b>	<b>(791,777)</b>	<b>(725,861)</b>	<b>(425,590)</b>	<b>954,894</b>	<b>1,036,162</b>
<b>Fund Balance - Beginning of Year</b>	<b>7,763,075</b>	<b>7,756,269</b>	<b>7,756,269</b>	<b>7,756,269</b>	<b>5,874,697</b>	<b>5,082,920</b>	<b>4,357,059</b>	<b>3,931,469</b>	<b>4,886,363</b>
<b>Fund Balance - End of Year</b>	<b>7,756,269</b>	<b>7,708,498</b>	<b>7,657,460</b>	<b>5,874,697</b>	<b>5,082,920</b>	<b>4,357,059</b>	<b>3,931,469</b>	<b>4,886,363</b>	<b>5,922,525</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	1,229,456	1,246,187	1,259,798	1,199,072	1,357,526	1,382,358	1,417,596	1,447,031	1,469,527
Unassigned Fund Balance	6,526,813	6,462,311	6,397,662	4,675,625	3,725,394	2,974,701	2,513,874	3,439,332	4,452,999
<b>Total</b>	<b>7,756,269</b>	<b>7,708,498</b>	<b>7,657,460</b>	<b>5,874,697</b>	<b>5,082,920</b>	<b>4,357,059</b>	<b>3,931,469</b>	<b>4,886,363</b>	<b>5,922,525</b>
Unassigned Fund Balance as a % of Total Current Spending	132.7%	129.6%	127.0%	97.5%	68.6%	53.8%	44.3%	59.4%	75.8%

**Grand Rapids MI - FMS  
COMMUNITY DISPATCH (2610)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	0	0	2,749	0	0	0	0	0	0
580-Contribution from Local Units	2,176,338	2,088,088	2,088,088	2,074,077	0	0	0	0	0
664-Investment Income & Rentals	98,395	18,801	18,801	18,801	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	3,207,224	3,674,526	3,674,526	3,674,526	0	0	0	0	0
<b>Community Dispatch Total Revenues</b>	<b>5,481,957</b>	<b>5,781,415</b>	<b>5,784,164</b>	<b>5,767,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	4,864,431	5,236,589	5,236,589	5,115,656	0	0	0	0	0
751-Supplies	17,753	20,750	23,499	14,529	0	0	0	0	0
800-Other Services and Charges	535,588	597,347	597,347	579,510	0	0	0	0	0
970-Capital Outlays	60,551	17,020	56,858	53,450	0	0	0	0	0
995-Other Financing	92,475	-112,180	-112,180	94,324	0	0	0	0	0
<b>Community Dispatch Total Expenditures</b>	<b>5,570,798</b>	<b>5,759,526</b>	<b>5,802,113</b>	<b>5,857,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Community Dispatch NET INCOME (LOSS)</b>	<b>-88,841</b>	<b>21,889</b>	<b>-17,949</b>	<b>-90,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>1,998,709</b>	<b>1,909,868</b>	<b>1,909,868</b>	<b>1,909,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer to General Fund Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,819,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>1,909,868</b>	<b>1,931,757</b>	<b>1,891,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	835,620	863,929	870,317	878,620	0	0	0	0	0
Unassigned Fund Balance	1,074,248	1,067,828	1,021,602	-878,620	0	0	0	0	0
Total	1,909,868	1,931,757	1,891,919	0	0	0	0	0	0
Unassigned FB as a % of Total Expenditures	19.3%	18.5%	17.6%	(15.%)	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI**  
**COMMUNITY RELATIONS COMMISSION (CRC)-ROSA ACTIVITIES (1553)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>CRC-Rosa Activities (1553)</u></b>									
<b>Revenues</b>									
664-Investment Income & Rentals	1,928	574	574	574	464	259	361	443	484
671-Other Revenues	2,600	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>CRC-Rosa Activities Total Revenues</b>	<b>4,528</b>	<b>5,574</b>	<b>5,574</b>	<b>5,574</b>	<b>5,464</b>	<b>5,259</b>	<b>5,361</b>	<b>5,443</b>	<b>5,484</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	2,083	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>CRC-Rosa Activities Total Expenditures</b>	<b>2,083</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>CRC-Rosa Activities NET INCOME (LOSS)</b>	<b>2,445</b>	<b>574</b>	<b>574</b>	<b>574</b>	<b>464</b>	<b>259</b>	<b>361</b>	<b>443</b>	<b>484</b>
<b>Beginning Fund Balance</b>	<b>18,387</b>	<b>20,832</b>	<b>20,832</b>	<b>20,832</b>	<b>21,406</b>	<b>21,870</b>	<b>22,129</b>	<b>22,490</b>	<b>22,933</b>
<b>Ending Fund Balance</b>	<b>20,832</b>	<b>21,406</b>	<b>21,406</b>	<b>21,406</b>	<b>21,870</b>	<b>22,129</b>	<b>22,490</b>	<b>22,933</b>	<b>23,417</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	312	750	750	750	750	750	750	750	750
Unassigned Fund Balance	20,520	20,656	20,656	20,656	21,120	21,379	21,740	22,183	22,667
<b>Total</b>	<b>20,832</b>	<b>21,406</b>	<b>21,406</b>	<b>21,406</b>	<b>21,870</b>	<b>22,129</b>	<b>22,490</b>	<b>22,933</b>	<b>23,417</b>
Unassigned FB as a % of Total Expenditures	985.1%	413.1%	413.1%	413.1%	422.4%	427.6%	434.8%	443.7%	453.3%

**Grand Rapids MI - FMS  
DRUG LAW ENFORCEMENT (2650)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
600-Charges For Services	68,221	63,900	63,900	28,670	63,900	65,900	65,900	65,900	65,900
655-Fines And Forfeitures	152,828	175,000	175,000	115,096	175,000	175,000	140,000	140,000	140,000
664-Investment Income & Rentals	23,341	9,601	9,601	9,601	5,609	3,137	4,373	5,362	5,856
671-Other Revenues	300	24,000	24,000	14,535	24,000	24,000	24,000	24,000	24,000
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>DRUG LAW ENFORCEMENT Total Revenues</b>	<b>244,690</b>	<b>272,501</b>	<b>272,501</b>	<b>167,902</b>	<b>268,509</b>	<b>268,037</b>	<b>234,273</b>	<b>235,262</b>	<b>235,756</b>
<b>Expenditures</b>									
701-Personal Services	93,926	93,600	93,600	54,340	75,312	79,788	85,044	89,556	91,380
751-Supplies	13,457	15,600	15,600	8,218	15,600	16,068	16,551	17,046	17,558
800-Other Services And Charges	121,616	150,261	150,261	118,959	153,780	155,021	156,299	157,615	158,968
970-Capital Outlays	107,943	80,000	80,000	20,720	80,000	80,000	80,000	80,000	80,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	63,819	0	0	0	0	0	0	0	0
<b>DRUG LAW ENFORCEMENT Total Expenditures</b>	<b>400,761</b>	<b>339,461</b>	<b>339,461</b>	<b>202,237</b>	<b>324,692</b>	<b>330,877</b>	<b>337,894</b>	<b>344,217</b>	<b>347,906</b>
<b>DRUG LAW ENFORCEMENT NET INCOME (LOSS)</b>	<b>(156,071)</b>	<b>(66,960)</b>	<b>(66,960)</b>	<b>(34,335)</b>	<b>(56,183)</b>	<b>(62,840)</b>	<b>(103,621)</b>	<b>(108,955)</b>	<b>(112,150)</b>
<b>Fund Balance - Beginning of Year</b>	684,633	528,562	528,562	528,562	494,227	438,044	375,204	271,583	162,628
<b>Fund Balance - End of Year</b>	<b>528,562</b>	<b>461,602</b>	<b>461,602</b>	<b>494,227</b>	<b>438,044</b>	<b>375,204</b>	<b>271,583</b>	<b>162,628</b>	<b>50,478</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	60,114	50,919	50,919	30,336	48,704	49,632	50,684	51,633	52,186
Unassigned Fund Balance	468,448	410,683	410,683	463,891	389,340	325,572	220,899	110,995	(1,708)
<b>Total</b>	<b>528,562</b>	<b>461,602</b>	<b>461,602</b>	<b>494,227</b>	<b>438,044</b>	<b>375,204</b>	<b>271,583</b>	<b>162,628</b>	<b>50,478</b>
Unassigned Fund Balance as a % of Total Current Spendin	116.9%	121.0%	121.0%	229.4%	119.9%	98.4%	65.4%	32.2%	-0.5%

**Grand Rapids MI  
EDC-ECONOMIC DEVELOPMENT CORP (2440)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	100,765	27,836	27,836	149,234	58,942	60,121	61,323	62,549	63,801
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	33,748	12,284	12,284	12,284	7,184	4,018	5,601	6,868	7,501
671-Other Revenues	5,843	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
695-Other Financing Sources	285,000	0	0	0	30,000	30,000	30,000	30,000	30,000
<b>EDC-ECONOMIC DEVELOPMENT CORP Total Revenues</b>	<b>425,356</b>	<b>47,120</b>	<b>47,120</b>	<b>168,518</b>	<b>103,126</b>	<b>101,139</b>	<b>103,924</b>	<b>106,417</b>	<b>108,302</b>
<b>Expenditures</b>									
701-Personal Services	104,688	139,948	139,948	130,000	31,764	32,912	34,800	35,460	35,988
751-Supplies	2,371	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
800-Other Services And Charges	544,874	345,811	345,811	341,117	88,692	88,733	88,774	88,816	88,859
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>EDC-ECONOMIC DEVELOPMENT CORP Total Expenditures</b>	<b>651,933</b>	<b>488,259</b>	<b>488,259</b>	<b>473,617</b>	<b>122,956</b>	<b>124,145</b>	<b>126,074</b>	<b>126,776</b>	<b>127,347</b>
<b>EDC-ECONOMIC DEVELOPMENT CORP NET INCOME (LOSS)</b>	<b>(226,577)</b>	<b>(441,139)</b>	<b>(441,139)</b>	<b>(305,099)</b>	<b>(19,830)</b>	<b>(23,006)</b>	<b>(22,150)</b>	<b>(20,359)</b>	<b>(19,045)</b>
<b>Fund Balance - Beginning of Year</b>	<b>747,585</b>	<b>521,008</b>	<b>521,008</b>	<b>521,008</b>	<b>215,909</b>	<b>196,079</b>	<b>173,073</b>	<b>150,923</b>	<b>130,564</b>
<b>Fund Balance - End of Year</b>	<b>521,008</b>	<b>79,869</b>	<b>79,869</b>	<b>215,909</b>	<b>196,079</b>	<b>173,073</b>	<b>150,923</b>	<b>130,564</b>	<b>111,519</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	162,983	122,065	122,065	118,404	30,739	31,036	31,519	31,694	31,837
Unassigned Fund Balance	358,025	(42,196)	(42,196)	97,505	165,340	142,037	119,405	98,870	79,682
<b>Total</b>	<b>521,008</b>	<b>79,869</b>	<b>79,869</b>	<b>215,909</b>	<b>196,079</b>	<b>173,073</b>	<b>150,923</b>	<b>130,564</b>	<b>111,519</b>
Unassigned Fund Balance as a % of Total Current Spending	54.9%	-8.6%	-8.6%	20.6%	134.5%	114.4%	94.7%	78.0%	62.6%



**Grand Rapids MI - FMS**  
**FEDERAL FORFEITURES-DEPARTMENT OF JUSTICE (2652)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	61,265	70,000	70,000	452,683	70,000	70,000	70,000	70,000	70,000
600-Charges for Services	0	0	0	0	0	0	0	0	0
655-Fines & Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	9,299	2,865	2,865	2,865	1,900	1,063	1,482	1,817	1,984
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Federal Forfeitures-Department of Justice Total Revenues</b>	<b>70,564</b>	<b>72,865</b>	<b>72,865</b>	<b>455,548</b>	<b>71,900</b>	<b>71,063</b>	<b>71,482</b>	<b>71,817</b>	<b>71,984</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000
970-Capital Outlays	133,589	50,000	50,000	30,000	50,000	50,000	50,000	50,000	50,000
<b>Federal Forfeitures-Department of Justice Total Expenditures</b>	<b>133,589</b>	<b>70,000</b>	<b>70,000</b>	<b>30,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Federal Forfeitures-Department of Justice NET INCOME (LOSS)</b>	<b>-63,025</b>	<b>2,865</b>	<b>2,865</b>	<b>425,548</b>	<b>1,900</b>	<b>1,063</b>	<b>1,482</b>	<b>1,817</b>	<b>1,984</b>
<b>Beginning Fund Balance</b>	<b>193,931</b>	<b>130,906</b>	<b>130,906</b>	<b>130,906</b>	<b>556,454</b>	<b>558,354</b>	<b>559,417</b>	<b>560,899</b>	<b>562,716</b>
<b>Ending Fund Balance</b>	<b>130,906</b>	<b>133,771</b>	<b>133,771</b>	<b>556,454</b>	<b>558,354</b>	<b>559,417</b>	<b>560,899</b>	<b>562,716</b>	<b>564,700</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	20,038	10,500	10,500	4,500	10,500	10,500	10,500	10,500	10,500
Unassigned Fund Balance	110,868	123,271	123,271	551,954	547,854	548,917	550,399	552,216	554,200
Total	130,906	133,771	133,771	556,454	558,354	559,417	560,899	562,716	564,700
Unassigned FB as a % of Total Expenditures	83.0%	176.1%	176.1%	1839.8%	782.6%	784.2%	786.3%	788.9%	791.7%

**Grand Rapids MI - FMS**  
**FEDERAL FORFEITURES-TREASURY DEPARTMENT (2653)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	
<b>Revenues</b>										
501-Federal Grants	0	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0	0
655-Fines & Forfeitures	0	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	688	190	190	190	160	89	125	153	167	
671-Other Revenues	0	0	0	0	0	0	0	0	0	
<b>Federal Forfeitures-Treasury</b>	<b>688</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>160</b>	<b>89</b>	<b>125</b>	<b>153</b>	<b>167</b>	
<b>Department Total Revenues</b>	<b>688</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>160</b>	<b>89</b>	<b>125</b>	<b>153</b>	<b>167</b>	
<b>Expenditures</b>										
701-Personal Services	0	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	6,623	0	0	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0	0
<b>Federal Forfeitures-Treasury</b>	<b>0</b>	<b>0</b>	<b>6,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>6,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Federal Forfeitures-Treasury</b>	<b>688</b>	<b>190</b>	<b>-6,433</b>	<b>190</b>	<b>160</b>	<b>89</b>	<b>125</b>	<b>153</b>	<b>167</b>	
<b>Department NET INCOME (LOSS)</b>	<b>13,950</b>	<b>14,638</b>	<b>14,638</b>	<b>14,638</b>	<b>14,828</b>	<b>14,988</b>	<b>15,077</b>	<b>15,202</b>	<b>15,355</b>	
<b>Beginning Fund Balance</b>	<b>13,950</b>	<b>14,638</b>	<b>14,638</b>	<b>14,638</b>	<b>14,828</b>	<b>14,988</b>	<b>15,077</b>	<b>15,202</b>	<b>15,355</b>	
<b>Ending Fund Balance</b>	<b>14,638</b>	<b>14,828</b>	<b>8,205</b>	<b>14,828</b>	<b>14,988</b>	<b>15,077</b>	<b>15,202</b>	<b>15,355</b>	<b>15,522</b>	
<b>Reserve Targets</b>										
Assigned to Operations - 15% of Total Spending	0	0	993	0	0	0	0	0	0	0
Unassigned Fund Balance	14,638	14,828	7,212	14,828	14,988	15,077	15,202	15,355	15,522	
<b>Total</b>	<b>14,638</b>	<b>14,828</b>	<b>8,205</b>	<b>14,828</b>	<b>14,988</b>	<b>15,077</b>	<b>15,202</b>	<b>15,355</b>	<b>15,522</b>	
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

**Grand Rapids MI - FMS  
HISTORICAL COMMISSION (1552)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	783	4,750	4,750	300	4,750	4,750	4,750	4,750	4,750
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	2,563	716	716	716	614	343	478	587	641
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b><i>HISTORICAL COMMISSION Total Revenues</i></b>	<b>3,346</b>	<b>5,466</b>	<b>5,466</b>	<b>1,016</b>	<b>5,364</b>	<b>5,093</b>	<b>5,228</b>	<b>5,337</b>	<b>5,391</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	634	5,400	5,400	1,000	5,400	5,400	5,400	5,400	5,400
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b><i>HISTORICAL COMMISSION Total Expenditures</i></b>	<b>634</b>	<b>5,400</b>	<b>5,400</b>	<b>1,000</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
<b><i>HISTORICAL COMMISSION NET INCOME (LOSS)</i></b>	<b>2,712</b>	<b>66</b>	<b>66</b>	<b>16</b>	<b>(36)</b>	<b>(307)</b>	<b>(172)</b>	<b>(63)</b>	<b>(9)</b>
<b><i>Fund Balance - Beginning of Year</i></b>	<b>53,753</b>	<b>56,465</b>	<b>56,465</b>	<b>56,465</b>	<b>56,481</b>	<b>56,445</b>	<b>56,138</b>	<b>55,966</b>	<b>55,903</b>
<b><i>Fund Balance - End of Year</i></b>	<b>56,465</b>	<b>56,531</b>	<b>56,531</b>	<b>56,481</b>	<b>56,445</b>	<b>56,138</b>	<b>55,966</b>	<b>55,903</b>	<b>55,894</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	95	810	810	150	810	810	810	810	810
Unassigned Fund Balance	56,370	55,721	55,721	56,331	55,635	55,328	55,156	55,093	55,084
<b>Total</b>	<b>56,465</b>	<b>56,531</b>	<b>56,531</b>	<b>56,481</b>	<b>56,445</b>	<b>56,138</b>	<b>55,966</b>	<b>55,903</b>	<b>55,894</b>
Unassigned Fund Balance as a % of Total Current Spending	8891.2%	1031.9%	1031.9%	5633.1%	1030.3%	1024.6%	1021.4%	1020.2%	1020.1%

**Grand Rapids MI - FMS  
LOCAL STREETS (2030)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	0	0	714	714	0	0	0	0	0
539-State Grants	2,272,913	2,835,337	2,535,337	2,888,431	3,082,094	3,129,958	3,178,302	3,227,129	3,276,444
539-Vital Streets Maintenance of Effort	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902
539-Vital Streets Enhanced State Investment	1,611,247	1,478,831	1,478,831	1,304,145	1,357,303	1,362,541	1,367,832	1,373,175	1,378,572
600-Charges for Services	517,129	653,619	653,619	653,619	653,619	653,619	653,619	653,619	653,619
664-Investment Income & Rentals	25,843	19,027	19,027	19,027	4,714	2,636	3,675	4,506	4,922
671-Other Revenues	23,169	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
695-Other Financing Sources	2,057,639	1,240,000	2,040,000	2,042,682	1,450,000	1,455,000	1,460,000	1,465,000	1,470,000
695-Vital Streets Enhanced State Investment	3,000,000	0	2,250,000	2,250,000	0	0	0	0	0
<b>Local Streets Total Revenues</b>	<b>10,378,841</b>	<b>7,117,716</b>	<b>9,868,430</b>	<b>10,049,520</b>	<b>7,438,632</b>	<b>7,494,656</b>	<b>7,554,330</b>	<b>7,614,331</b>	<b>7,674,459</b>
<b>Expenditures</b>									
701-Personal Services	2,102,717	2,045,873	2,295,873	2,353,188	2,021,459	2,105,829	2,195,946	2,269,137	2,320,513
701-Vital Streets Enhanced State Investment	7,271	0	0	0	0	0	0	0	0
726-Supplies	1,297,674	1,588,078	2,088,078	1,616,867	1,649,215	1,681,999	1,715,438	1,749,547	1,784,338
800-Other Services and Charges	1,229,602	1,203,452	1,203,452	1,216,032	1,292,804	1,292,570	1,327,133	1,365,765	1,405,272
800-Vital Streets Enhanced State Investment	-4	0	0	0	0	0	0	0	0
970-Capital Outlays	56,189	15,000	15,000	16,501	40,000	40,000	40,000	40,000	40,000
970-Vital Streets Maintenance of Effort	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902
970-Vital Streets Enhanced State Investment	3,225,923	1,078,831	2,978,831	2,011,773	157,303	162,541	167,832	173,175	178,572
995-Other Financing	0	-138,108	-138,108	0	-138,108	-141,991	-144,287	-146,609	-148,394
995-Vital Streets Enhanced State Investment	1,378,058	400,000	750,000	1,542,372	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>Local Streets Total Expenditures</b>	<b>10,168,331</b>	<b>7,064,028</b>	<b>10,064,028</b>	<b>9,627,635</b>	<b>7,093,575</b>	<b>7,211,850</b>	<b>7,372,964</b>	<b>7,521,917</b>	<b>7,651,203</b>
<b>Local Streets NET INCOME (LOSS)</b>	<b>210,510</b>	<b>53,688</b>	<b>-195,598</b>	<b>421,885</b>	<b>345,057</b>	<b>282,806</b>	<b>181,366</b>	<b>92,414</b>	<b>23,256</b>
<b>Beginning Fund Balance</b>	<b>1,279,503</b>	<b>1,490,013</b>	<b>1,490,013</b>	<b>1,490,013</b>	<b>1,911,898</b>	<b>2,256,955</b>	<b>2,539,761</b>	<b>2,721,127</b>	<b>2,813,541</b>
<b>Ending Fund Balance</b>	<b>1,490,013</b>	<b>1,543,701</b>	<b>1,294,415</b>	<b>1,911,898</b>	<b>2,256,955</b>	<b>2,539,761</b>	<b>2,721,127</b>	<b>2,813,541</b>	<b>2,836,797</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	1,525,250	1,059,604	1,509,604	1,444,145	1,064,036	1,081,778	1,105,945	1,128,288	1,147,680
Unassigned Fund Balance	-35,237	484,097	-215,189	467,753	1,192,919	1,457,983	1,615,182	1,685,253	1,689,116
Total	1,490,013	1,543,701	1,294,415	1,911,898	2,256,955	2,539,761	2,721,127	2,813,541	2,836,797
Unassigned FB as a % of Total Expenditures	(0.3%)	6.9%	(2.1%)	4.9%	16.8%	20.2%	21.9%	22.4%	22.1%

**Grand Rapids MI - FMS**  
**MAJOR STREETS (2020)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	489,224	480,000	565,301	511,808	480,000	300,000	240,000	240,000	240,000
501-Vital Streets Enhanced State Investment	0	0	3,918	0	0	0	0	0	0
539-State Grants	10,605,751	8,506,011	9,644,880	10,672,280	11,387,829	11,564,682	11,743,302	11,923,710	12,105,921
539-Vital Streets Maintenance of Effort	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706
539-Vital Streets Enhanced State Investment	4,496,092	4,436,495	4,797,626	5,423,733	5,620,145	5,639,500	5,659,048	5,678,791	5,698,732
580-Contribution from Local Units	3,629	0	0	0	0	0	0	0	0
600-Charges for Services	2,570,636	2,187,996	2,187,996	2,380,696	2,218,246	2,228,218	2,238,339	2,248,615	2,259,048
664-Investment Income & Rentals	235,123	114,478	114,478	114,478	101,024	68,838	84,931	97,805	104,243
671-Other Revenues	81,004	60,500	60,500	202,596	85,500	85,500	85,500	85,500	85,500
695-Other Financing Sources	516,623	1,360,000	560,000	453,209	600,000	620,000	640,000	660,000	680,000
695-Vital Streets Enhanced State Investment	0	0	350,000	350,000	0	0	0	0	0
<b>Major Streets Total Revenues</b>	<b>21,610,788</b>	<b>19,758,186</b>	<b>20,897,405</b>	<b>22,721,506</b>	<b>23,105,450</b>	<b>23,119,444</b>	<b>23,303,826</b>	<b>23,547,127</b>	<b>23,786,150</b>
<b>Expenditures</b>									
701-Personal Services	4,413,157	5,359,319	5,109,319	4,325,060	5,437,930	5,638,125	5,847,585	6,019,826	6,141,189
701-Vital Streets Enhanced State Investment	4,675	0	0	0	0	0	0	0	0
726-Supplies	1,623,034	1,756,541	1,924,601	2,339,525	2,698,700	2,860,442	3,030,786	3,205,535	3,379,063
726-Vital Streets Enhanced State Investment	0	0	3,918	0	0	0	0	0	0
800-Other Services and Charges	6,230,863	5,476,842	5,626,400	5,647,281	6,268,074	5,930,788	6,079,177	6,243,914	6,366,065
970-Capital Outlays	307,082	74,201	179,201	166,141	118,500	119,500	120,500	121,500	127,500
970-Vital Streets Maintenance of Effort	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706
970-Vital Streets Enhanced State Investment	1,333,248	3,236,495	1,697,626	2,702,470	5,220,145	5,239,500	5,259,048	5,278,791	5,298,732
990-Debt Service	739,960	745,150	745,150	745,150	741,860	745,910	745,660	739,035	745,785
995-Other Financing	883,357	229,839	331,660	881,821	-35,161	-48,991	-245,698	-249,595	-252,583
995-Vital Streets Maintenance of Effort	0	0	0	0	0	0	0	0	0
995-Vital Streets Enhanced State Investment	3,216,696	1,200,000	3,450,000	2,643,469	400,000	400,000	400,000	400,000	400,000
<b>Major Streets Total Expenditures</b>	<b>21,364,779</b>	<b>20,691,093</b>	<b>21,680,581</b>	<b>22,063,623</b>	<b>23,462,754</b>	<b>23,497,980</b>	<b>23,849,764</b>	<b>24,371,712</b>	<b>24,818,457</b>
<b>Major Streets NET INCOME (LOSS)</b>	<b>246,009</b>	<b>-932,907</b>	<b>-783,176</b>	<b>657,883</b>	<b>-357,304</b>	<b>-378,536</b>	<b>-545,938</b>	<b>-824,585</b>	<b>-1,032,307</b>
<b>Beginning Fund Balance</b>	<b>8,861,879</b>	<b>9,107,888</b>	<b>9,107,888</b>	<b>9,107,888</b>	<b>9,765,771</b>	<b>9,408,467</b>	<b>9,029,931</b>	<b>8,483,993</b>	<b>7,659,408</b>
<b>Ending Fund Balance</b>	<b>9,107,888</b>	<b>8,174,981</b>	<b>8,324,712</b>	<b>9,765,771</b>	<b>9,408,467</b>	<b>9,029,931</b>	<b>8,483,993</b>	<b>7,659,408</b>	<b>6,627,101</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	3,204,717	3,103,664	3,252,087	3,309,543	3,519,413	3,524,697	3,577,465	3,655,757	3,722,769
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	323,491	646,982	970,473	1,293,964	1,617,455
Unassigned Fund Balance	5,903,171	5,071,317	5,072,625	6,456,227	5,565,563	4,858,252	3,936,055	2,709,687	1,286,877
<b>Total</b>	<b>9,107,888</b>	<b>8,174,981</b>	<b>8,324,712</b>	<b>9,765,771</b>	<b>9,408,467</b>	<b>9,029,931</b>	<b>8,483,993</b>	<b>7,659,408</b>	<b>6,627,101</b>
Unassigned FB as a % of Total Expenditures	27.6%	24.5%	23.4%	29.3%	23.7%	20.7%	16.5%	11.1%	5.2%

**Grand Rapids MI - FMS**  
**METROPOLITAN ENFORCEMENT TEAM (2651)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	6,217	32,000	32,000	10	0	0	0	0	0
655-Fines & Forfeitures	1,222	61,500	61,500	2,235	0	0	0	0	0
664-Investment Income & Rentals	2,843	1,814	1,814	1,814	0	0	0	0	0
671-Other Revenues	27,945	10,000	10,000	221	0	0	0	0	0
695-Other Financing Sources	63,820	0	0	0	0	0	0	0	0
<b>Metropolitan Enforcement Team Total Revenues</b>	<b>102,047</b>	<b>105,314</b>	<b>105,314</b>	<b>4,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	133,415	0	0	0	0	0	0	0	0
751-Supplies	2,040	3,000	3,000	0	0	0	0	0	0
800-Other Services and Charges	12,367	77,100	77,100	72,512	0	0	0	0	0
970-Capital Outlays	1,242	7,700	7,700	0	0	0	0	0	0
<b>Metropolitan Enforcement Team Total Expenditures</b>	<b>149,064</b>	<b>87,800</b>	<b>87,800</b>	<b>72,512</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Metropolitan Enforcement Team NET INCOME (LOSS)</b>	<b>-47,017</b>	<b>17,514</b>	<b>17,514</b>	<b>-68,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>115,249</b>	<b>68,232</b>	<b>68,232</b>	<b>68,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>68,232</b>	<b>85,746</b>	<b>85,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	22,360	13,170	13,170	10,877	0	0	0	0	0
Unassigned Fund Balance	45,872	72,576	72,576	-10,877	0	0	0	0	0
Total	68,232	85,746	85,746	0	0	0	0	0	0
Unassigned FB as a % of Total Expenditures	30.8%	82.7%	82.7%	(15.%)	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI - FMS  
MET-DEPARTMENT OF JUSTICE (2654)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
501-Federal Grants	24,303	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
655-Fines & Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
<b>MET-Department of Justice Total Revenues</b>	<b>24,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	14,500	14,500	10,000	5,000	2,493	0	0
800-Other Services and Charges	46,361	0	9,500	9,500	5,000	5,000	0	0	0
970-Capital Outlays	0	0	0	0	55,000	10,000	5,000	0	0
<b>MET-Department of Justice Total Expenditures</b>	<b>46,361</b>	<b>0</b>	<b>24,000</b>	<b>24,000</b>	<b>70,000</b>	<b>20,000</b>	<b>7,493</b>	<b>0</b>	<b>0</b>
<b>MET-Department of Justice NET INCOME (LOSS)</b>	<b>-22,058</b>	<b>0</b>	<b>-24,000</b>	<b>-24,000</b>	<b>-70,000</b>	<b>-20,000</b>	<b>-7,493</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>143,551</b>	<b>121,493</b>	<b>121,493</b>	<b>121,493</b>	<b>97,493</b>	<b>27,493</b>	<b>7,493</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>121,493</b>	<b>121,493</b>	<b>97,493</b>	<b>97,493</b>	<b>27,493</b>	<b>7,493</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	6,954	0	3,600	3,600	10,500	3,000	1,124	0	0
Unassigned Fund Balance	114,539	121,493	93,893	93,893	16,993	4,493	-1,124	0	0
Total	121,493	121,493	97,493	97,493	27,493	7,493	0	0	0
Unassigned FB as a % of Total Expenditures	247.1%	0.0%	391.2%	391.2%	24.3%	22.5%	-15.0%	0.0%	0.0%

**Grand Rapids MI  
MICHIGAN INDIGENT DEFENSE COMMISSION (2600)  
STATEMENT OF OPERATIONS**

	<b>ACTUAL 2020</b>	<b>ADOPTED 2021</b>	<b>AMENDED 2021</b>	<b>2021 Fiscal Year Estimate</b>	<b>PROPOSED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Revenues</b>									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	265,683	325,005	394,031	394,031	474,488	475,723	478,585	481,331	478,196
580-Contributions from Local Units	0	0	0	0	0	0	0	0	0
600-Charges For Services	164,644	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	8,452	1,559	1,559	1,559	1,307	731	1,019	1,249	1,365
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	112,125	112,125	112,125	116,022	120,547	125,185	129,939	134,874
<b>61ST DISTRICT COURT Total Revenues</b>	<b>438,779</b>	<b>503,689</b>	<b>572,715</b>	<b>572,715</b>	<b>656,817</b>	<b>662,001</b>	<b>669,789</b>	<b>677,519</b>	<b>679,435</b>
<b>Expenditures</b>									
701-Personal Services	0	0	64,055	64,055	108,576	115,584	123,084	130,584	132,384
751-Supplies	716	2,100	4,771	4,771	3,469	2,221	2,221	2,221	2,221
800-Other Services And Charges	365,813	500,030	501,880	501,880	543,465	543,465	543,465	543,465	543,465
970-Capital Outlays	0	0	450	450	0	0	0	0	0
995-Appropriation Lapse	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>61ST DISTRICT COURT Total Expenditures</b>	<b>366,529</b>	<b>502,130</b>	<b>571,156</b>	<b>571,156</b>	<b>655,510</b>	<b>661,270</b>	<b>668,770</b>	<b>676,270</b>	<b>678,070</b>
<b>61ST DISTRICT COURT NET INCOME (LOSS)</b>	<b>72,250</b>	<b>1,559</b>	<b>1,559</b>	<b>1,559</b>	<b>1,307</b>	<b>731</b>	<b>1,019</b>	<b>1,249</b>	<b>1,365</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>72,250</b>	<b>72,250</b>	<b>72,250</b>	<b>73,809</b>	<b>75,116</b>	<b>75,847</b>	<b>76,866</b>	<b>78,115</b>
<b>Fund Balance - End of Year</b>	<b>72,250</b>	<b>73,809</b>	<b>73,809</b>	<b>73,809</b>	<b>75,116</b>	<b>75,847</b>	<b>76,866</b>	<b>78,115</b>	<b>79,480</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	54,979	75,320	85,673	85,673	98,327	99,191	100,316	101,441	101,711
Unassigned Fund Balance	17,271	(1,511)	(11,864)	(11,864)	(23,211)	(23,344)	(23,450)	(23,326)	(22,231)
<b>Total</b>	<b>72,250</b>	<b>73,809</b>	<b>73,809</b>	<b>73,809</b>	<b>75,116</b>	<b>75,847</b>	<b>76,866</b>	<b>78,115</b>	<b>79,480</b>
Unassigned Fund Balance as a % of Total Current Spending	4.7%	-0.3%	-2.1%	-2.1%	-3.5%	-3.5%	-3.5%	-3.4%	-3.3%



**Grand Rapids MI - FMS  
MICHIGAN JUSTICE TRAINING (2620)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	47,541	55,000	55,000	32,579	55,000	55,000	55,000	55,000	55,000
600-Charges For Services	0	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	7,858	2,415	2,415	2,415	1,983	1,109	1,546	1,895	2,070
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>MICHIGAN JUSTICE TRAINING Total Revenues</b>	<b>55,399</b>	<b>57,415</b>	<b>57,415</b>	<b>34,994</b>	<b>56,983</b>	<b>56,109</b>	<b>56,546</b>	<b>56,895</b>	<b>57,070</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	29,355	55,000	55,000	17,287	55,000	55,000	55,000	55,000	55,000
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>MICHIGAN JUSTICE TRAINING Total Expenditures</b>	<b>29,355</b>	<b>55,000</b>	<b>55,000</b>	<b>17,287</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>MICHIGAN JUSTICE TRAINING NET INCOME (LOS)</b>	<b>26,044</b>	<b>2,415</b>	<b>2,415</b>	<b>17,707</b>	<b>1,983</b>	<b>1,109</b>	<b>1,546</b>	<b>1,895</b>	<b>2,070</b>
<b>Fund Balance - Beginning of Year</b>	<b>165,384</b>	<b>191,428</b>	<b>191,428</b>	<b>191,428</b>	<b>209,135</b>	<b>211,118</b>	<b>212,227</b>	<b>213,773</b>	<b>215,668</b>
<b>Fund Balance - End of Year</b>	<b>191,428</b>	<b>193,843</b>	<b>193,843</b>	<b>209,135</b>	<b>211,118</b>	<b>212,227</b>	<b>213,773</b>	<b>215,668</b>	<b>217,738</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	4,403	8,250	8,250	2,593	8,250	8,250	8,250	8,250	8,250
Unassigned Fund Balance	187,025	185,593	185,593	206,542	202,868	203,977	205,523	207,418	209,488
<b>Total</b>	<b>191,428</b>	<b>193,843</b>	<b>193,843</b>	<b>209,135</b>	<b>211,118</b>	<b>212,227</b>	<b>213,773</b>	<b>215,668</b>	<b>217,738</b>
Unassigned Fund Balance as a % of Total Current Spending	637.1%	337.4%	337.4%	1194.8%	368.9%	370.9%	373.7%	377.1%	380.9%

**Grand Rapids MI  
PARKS & RECREATION OPERATING (2080)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
450-Licenses & Permits	47,161	5,000	5,000	200	5,000	5,000	5,000	5,000	5,000
501-Federal Grants	0	0	88,008	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	50,601	45,667	45,667	45,174	45,667	45,667	40,000	40,000	40,000
600-Charges for Services	395,327	353,971	353,971	96,151	427,574	455,926	465,274	474,887	484,771
664-Investment Income & Rentals	247,419	92,723	92,723	106,550	113,009	107,015	115,113	122,238	127,334
671-Other Revenues	70,190	20,000	20,000	15,364	20,000	20,450	20,914	21,391	21,883
695-Other Financing Sources-Millage Fund Park Maintenance & Recreation Subsidy	0	0	0	0	1,300,000	1,120,000	1,180,000	1,040,000	925,000
695-Other Financing Sources-Refuse Fund Emerald Ash Tree Removal Subsidy	140,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
695-Other Financing Sources-General Fund & Parking Fund Special Events Subsidies	297,500	0	0	0	0	0	0	0	0
695-Other Financing Sources-General Fund Forestry Sustainability Subsidy	391,067	261,067	261,067	261,067	261,067	238,202	257,199	343,199	655,399
695-Other Financing Sources-General Fund Maintenance of Effort (MOE) Subsidy	6,385,419	6,172,056	6,172,056	6,172,056	6,333,890	6,635,423	6,768,341	6,974,294	7,062,528
<b>Parks &amp; Recreation Total Revenues</b>	<b>8,024,684</b>	<b>7,190,484</b>	<b>7,278,492</b>	<b>6,936,562</b>	<b>8,746,207</b>	<b>8,867,683</b>	<b>9,091,841</b>	<b>9,261,009</b>	<b>9,561,915</b>
<b>EXPENDITURES</b>									
701-Personal Services	3,593,041	3,478,427	3,508,427	3,459,473	4,007,446	4,159,447	4,294,003	4,402,087	4,477,867
751-Supplies	248,292	254,425	307,566	233,137	278,325	281,592	281,919	282,254	282,600
800-Other Services and Charges	3,726,727	3,505,387	3,825,387	3,669,715	4,330,133	4,457,752	4,531,514	4,605,171	4,683,769
970-Capital Outlays	42,922	5,700	5,700	4,477	61,700	1,700	9,700	13,700	203,700
995-Appropriation Lapse	0	(100,001)	(100,001)	0	(100,001)	(100,001)	(100,001)	(100,001)	(100,001)
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>Parks &amp; Recreation Total Expenditures</b>	<b>7,610,982</b>	<b>7,143,938</b>	<b>7,547,079</b>	<b>7,366,802</b>	<b>8,577,603</b>	<b>8,800,490</b>	<b>9,017,135</b>	<b>9,203,211</b>	<b>9,547,935</b>
<b>NET INCOME (LOSS)</b>	<b>413,702</b>	<b>46,546</b>	<b>(268,587)</b>	<b>(430,240)</b>	<b>168,604</b>	<b>67,193</b>	<b>74,706</b>	<b>57,798</b>	<b>13,980</b>
<i>Beginning Fund Balance</i>	<b>1,278,411</b>	<b>1,692,113</b>	<b>1,692,113</b>	<b>1,692,113</b>	<b>1,261,873</b>	<b>1,430,477</b>	<b>1,497,670</b>	<b>1,572,376</b>	<b>1,630,174</b>
<b>Ending Fund Balance</b>	<b>1,692,113</b>	<b>1,738,659</b>	<b>1,423,526</b>	<b>1,261,873</b>	<b>1,430,477</b>	<b>1,497,670</b>	<b>1,572,376</b>	<b>1,630,174</b>	<b>1,644,154</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	1,141,647	1,071,591	1,132,062	1,105,020	1,286,640	1,320,074	1,352,570	1,380,482	1,432,190
Unassigned Fund Balance	550,466	667,068	291,464	156,853	143,837	177,597	219,806	249,692	211,964
<b>Total</b>	<b>1,692,113</b>	<b>1,738,659</b>	<b>1,423,526</b>	<b>1,261,873</b>	<b>1,430,477</b>	<b>1,497,670</b>	<b>1,572,376</b>	<b>1,630,174</b>	<b>1,644,154</b>
Unassigned FB as a % of Total Expenditures	7.2%	9.3%	3.9%	2.1%	1.7%	2%	2.4%	2.7%	2.2%

**Maintenance of Effort (MOE) Subsidy Requirement:**

<b>GOF Rate of Increase:</b>	-3.34%				2.62%	4.76%	2.00%	3.04%	1.27%
Prior Year Adopted Subsidy:		6,385,419			6,172,056	6,333,890	6,635,423	6,768,341	6,974,294
<b>Maintenance of Effort Subsidy (MOE):</b>		<b>6,172,056</b>			<b>6,333,890</b>	<b>6,635,423</b>	<b>6,768,341</b>	<b>6,974,294</b>	<b>7,062,528</b>

City of Grand Rapids  
**PARKS SUBSIDY FROM GENERAL OPERATING FUND**  
**Subject to Maintenance of Effort (MOE)**

*\*Note: GOF budget used to calculate the MOE excludes the MOE itself*

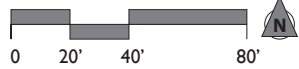
<b>FY2021 Maintenance of Effort (MOE) - BASELINE</b>		<b>6,172,056</b>
FY2022 GOF Budget Request	140,304,929	
<u>FY2021 GOF Adopted Budget</u>	<u>136,720,065</u>	
Increase (Decrease)	3,584,864	
% Increase (Decrease)		<u>2.62%</u>
<b>FY2022 Maintenance of Effort (MOE)</b>		<b><u><u>6,333,890</u></u></b>

**Grand Rapids MI  
PARKS MILLAGE (2081)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>REVENUE</b>									
<b><u>Parks Millage (2081)</u></b>									
401 Taxes (Voter-approved Millage)	4,331,256	4,437,702	4,437,702	4,443,553	6,039,940	6,150,159	6,268,147	6,394,337	6,523,302
539 State Grants	59,492	28,412	28,412	28,412	27,344	34,892	34,892	34,892	34,892
600 Charges For Services	0	0	0	0	0	0	0	0	0
664 Interest And Rents	218,771	56,145	56,145	56,145	53,783	30,077	41,930	51,412	56,153
671 Other Revenues	82,477	0	0	3,050	0	0	0	0	0
695 Other Financing Sources:	0	0	0	0	0	0	0	0	0
Transfer from GOF for Pools	0	0	0	0	0	0	0	0	0
Transfer from GOF for Parks	0	0	0	0	0	0	0	0	0
Pool Subsidy from Parks Operating Fund	0	0	0	0	0	0	0	0	0
<b>Parks Millage Total Revenue</b>	<b>4,691,996</b>	<b>4,522,259</b>	<b>4,522,259</b>	<b>4,531,160</b>	<b>6,121,067</b>	<b>6,215,128</b>	<b>6,344,969</b>	<b>6,480,641</b>	<b>6,614,347</b>
<b>EXPENDITURES</b>									
<b><u>Parks Millage (2081)</u></b>									
Parks Rehabilitation & Repairs (45-55%)	1,806,240	2,424,928	4,340,719	4,340,718	0	0	0	0	0
A-87 (Parks Rehab & Repairs)	12,004	12,951	12,951	12,951	0	0	0	0	0
Subtotal Parks Rehabilitation & Repairs	1,818,244	2,437,879	4,353,670	4,353,669	0	0	0	0	0
Park Improvements (25-35%)	1,717,561	1,449,876	1,848,763	1,851,814	0	0	0	0	0
A-87 (Park Improvements)	7,202	7,771	7,771	7,771	0	0	0	0	0
Subtotal Park Improvements	1,724,763	1,457,647	1,856,534	1,859,585	0	0	0	0	0
Park Millage Capital (New in Fiscal Year 2022)	0	0	0	0	2,972,340	3,471,787	3,471,222	3,470,646	3,470,059
A-87 (Park Millage Capital)	0	0	0	0	27,660	28,213	28,778	29,354	29,941
Subtotal Park Millage Capital	0	0	0	0	3,000,000	3,500,000	3,500,000	3,500,000	3,500,000
Pools Operating Exp. (15-20%)	625,902	988,365	638,365	578,369	1,004,761	1,004,502	1,026,767	1,057,578	1,076,409
A-87 (Pools)	42,152	45,776	45,776	45,776	40,118	40,920	41,738	42,573	43,424
Subtotal Pools	668,054	1,034,141	684,141	624,145	1,044,879	1,045,422	1,068,505	1,100,151	1,119,833
Transfer to GOF Parks	244,800	242,400	242,400	242,400	0	0	0	0	0
Transfer to GOF Pools	0	0	0	0	0	0	0	0	0
Transfer to Parks for Park Maintenance	0	0	0	0	1,050,000	870,000	930,000	790,000	675,000
Transfer to Parks for Recreation	0	0	0	0	250,000	250,000	250,000	250,000	250,000
<b>Parks Millage Total Expenditures</b>	<b>4,455,861</b>	<b>5,172,067</b>	<b>7,136,745</b>	<b>7,079,799</b>	<b>5,344,879</b>	<b>5,665,422</b>	<b>5,748,505</b>	<b>5,640,151</b>	<b>5,544,833</b>
<b>Parks Millage NET INCOME (LOSS)</b>	<b>236,135</b>	<b>(649,808)</b>	<b>(2,614,486)</b>	<b>(2,548,639)</b>	<b>776,188</b>	<b>549,706</b>	<b>596,464</b>	<b>840,490</b>	<b>1,069,514</b>
<b>Beginning Fund Balance</b>	<b>2,576,133</b>	<b>2,812,268</b>	<b>2,812,268</b>	<b>2,812,268</b>	<b>263,629</b>	<b>1,039,817</b>	<b>1,589,523</b>	<b>2,185,987</b>	<b>3,026,477</b>
<b>Ending Fund Balance</b>	<b>2,812,268</b>	<b>2,162,460</b>	<b>197,782</b>	<b>263,629</b>	<b>1,039,817</b>	<b>1,589,523</b>	<b>2,185,987</b>	<b>3,026,477</b>	<b>4,095,991</b>
Assigned to Operations - 15% of Total Spending	668,379	775,810	1,070,512	1,061,970	801,732	849,813	862,276	846,023	831,725
Unassigned	2,143,889	1,386,650	(872,730)	(798,341)	238,085	739,710	1,323,711	2,180,454	3,264,266
<b>Total</b>	<b>2,812,268</b>	<b>2,162,460</b>	<b>197,782</b>	<b>263,629</b>	<b>1,039,817</b>	<b>1,589,523</b>	<b>2,185,987</b>	<b>3,026,477</b>	<b>4,095,991</b>
Unassigned FB as a % of Total Expenditures	48.1%	26.8%	-12.2%	-11.3%	4.5%	13.1%	23.0%	38.7%	58.9%

# 4TH STREET WOODS

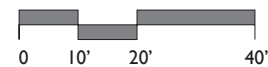
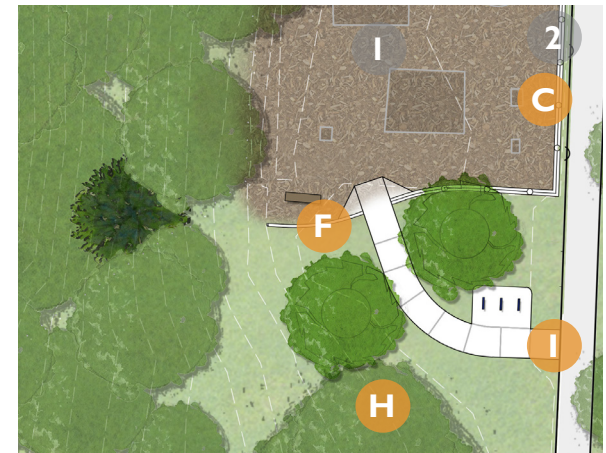
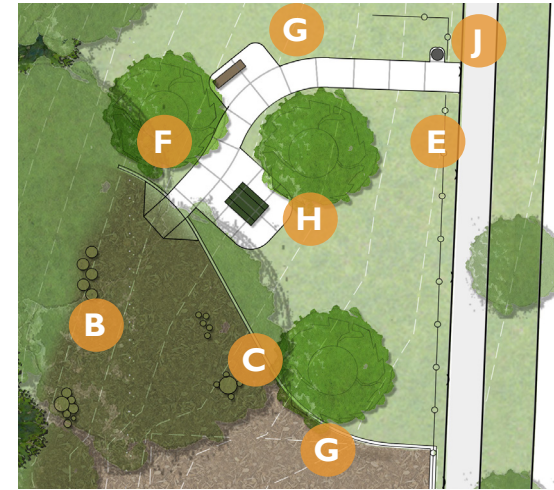
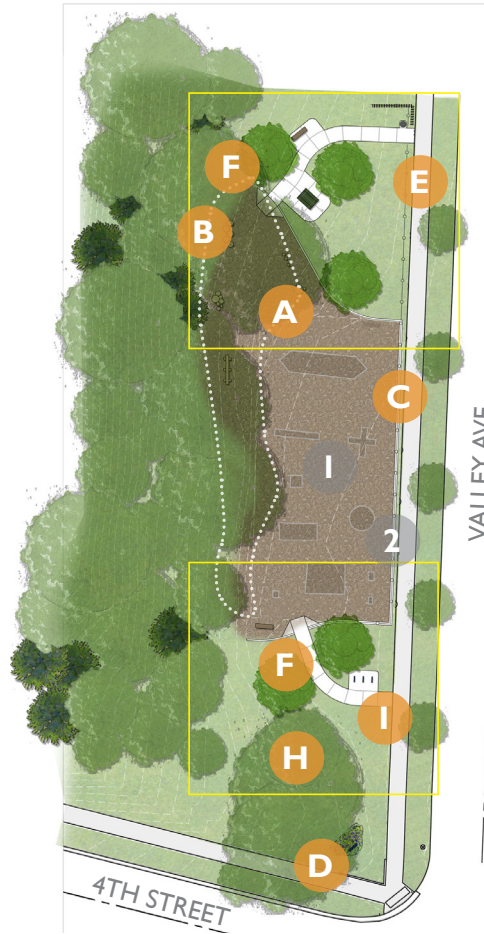
## Final Concept



This concept shows new nature play equipment and expansion of the playground northward, as well as improved entrances.

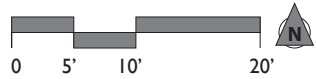
### Proposed

- A** Remove chainlink fence along west and north sides
- B** Nature play extending northward
- C** Replace plastic curbing with concrete curbing
- D** Landscaping improvements and park sign
- E** Extend chainlink fence north with opening for entrance
- F** Improved accessible entrances to playground
- G** Accessible bench
- H** Accessible picnic table
- I** Bike loops
- J** Litter receptacle



# HERITAGE HILL PARK

## Final Concept



This concept includes an arching path and benches through a pollinator garden of native plants surrounding a focal art piece.

Plant Palette

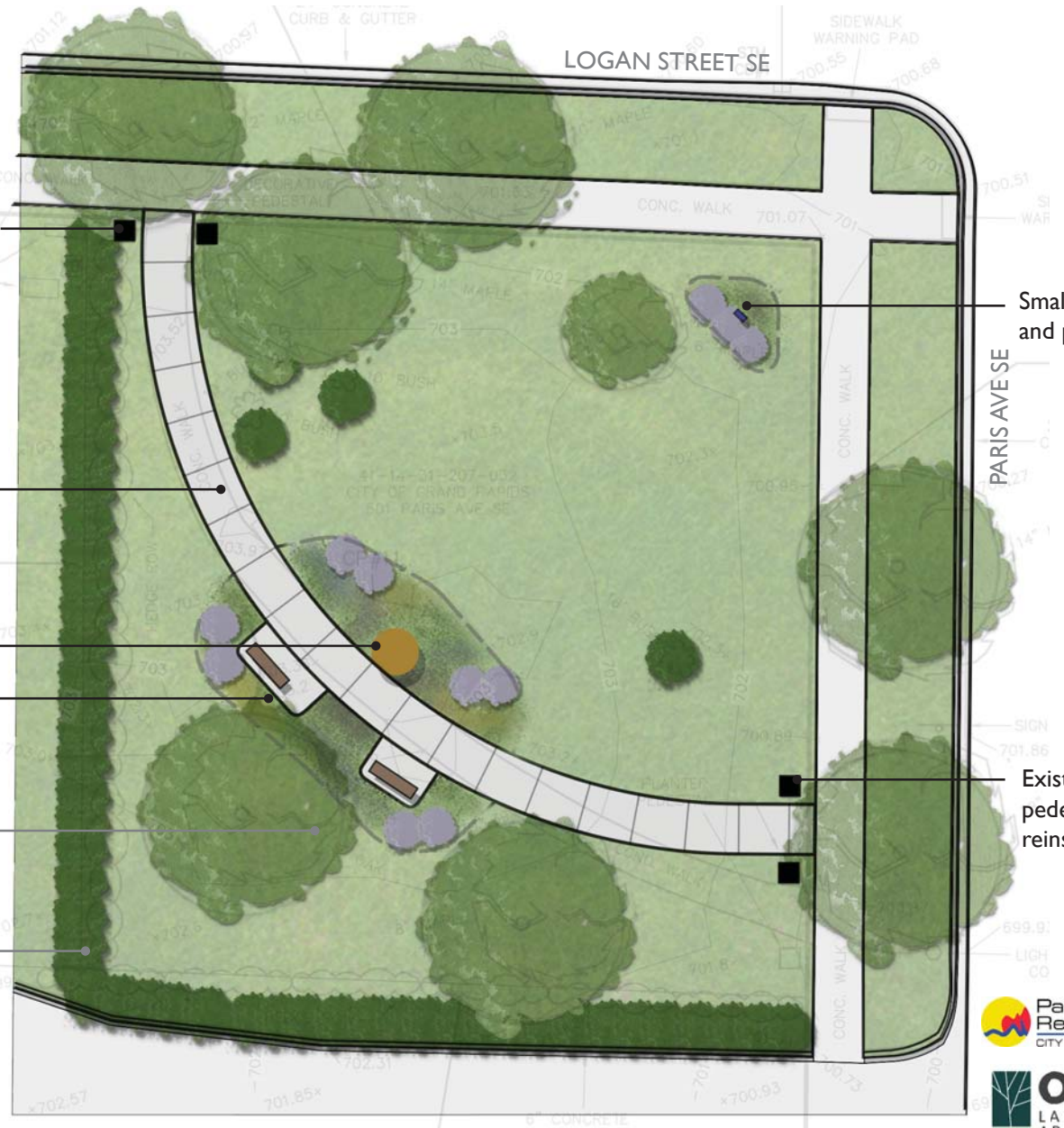


- Address settling in center of the park and replace concrete sidewalk
- Future art piece
- Pollinator garden with (2) benches
- Existing trees
- Existing 4' hedge along back boundary

Keep existing pineapple pedestals

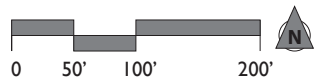
Small park sign and plant bed

Existing planting pedestals to be reinstalled



# HILLCREST DOG PARK

## Final Concept



This concept shows a woodland nature path along the ridge, improvements to the dog park, and the addition of a nature play area.

### Proposed

- A** Clean up brush and install nature path along ridgeline
- B** Upgrade dog agility equipment (dog “nature play”)
- C** Kids’ nature play with bench
- D** Concrete connector to Lyon Street
- E** Reconfigured dog park entrance area
- F** Bench and drinking fountain with doggy bowl
- G** Bike loops
- H** Expand large dog area southward with secondary entrance and improved maintenance access
- I** Install new LED fixture on existing light pole
- J** Install maintenance access gate
- K** Rain Garden
- L** Landscaping improvements at park sign



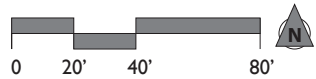
### Existing

- 1** Entry drive
- 2** Bleachers
- 3** Parking lot
- 4** Path to Fuller Ave along Lyon St



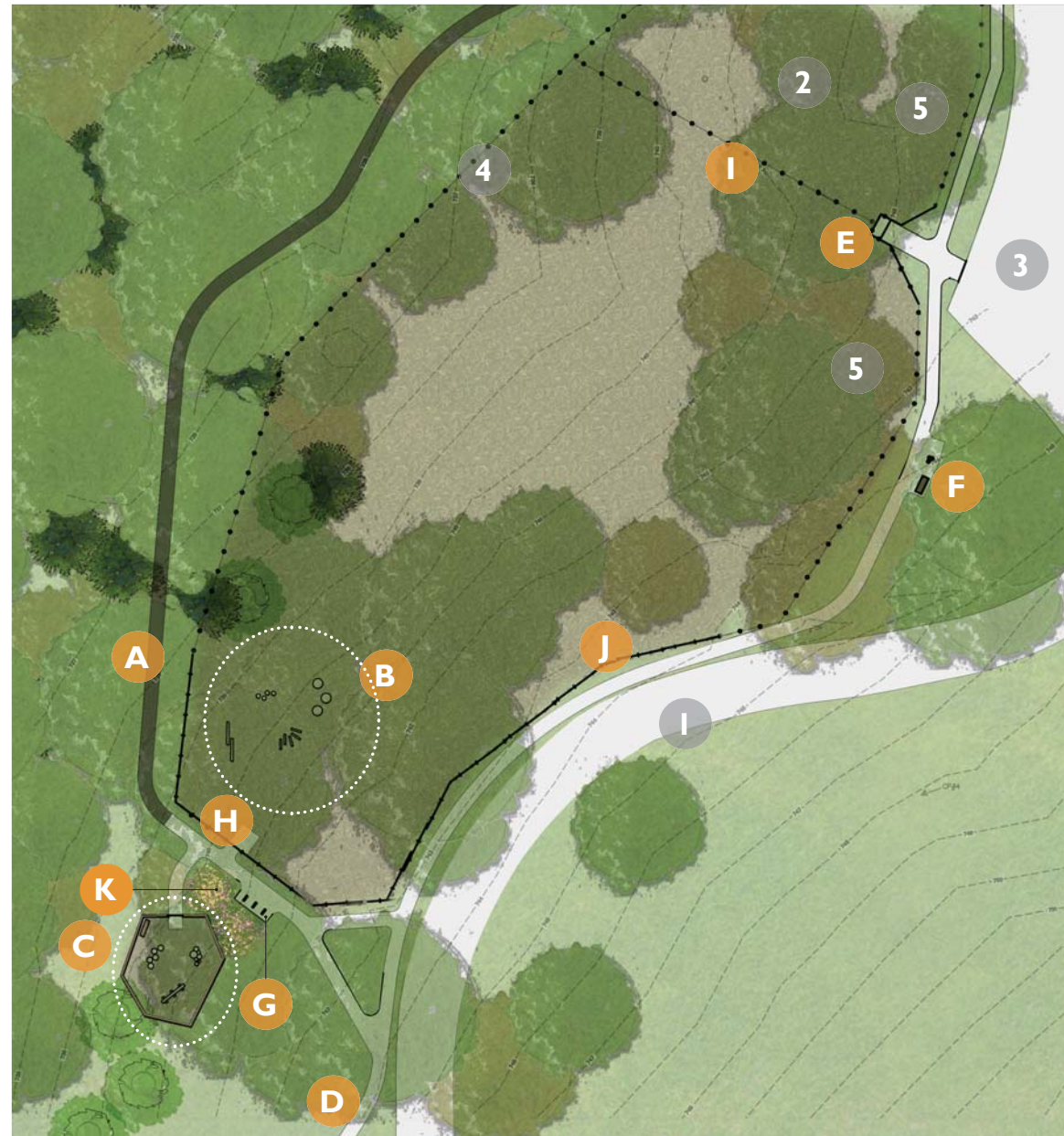
# HILLCREST DOG PARK

## Enlargement



### Proposed

- A** Clean up brush and install nature path along ridgeline
- B** Upgrade dog agility equipment (dog “nature play”)
- C** Kids’ nature play with benches
- D** Concrete connector path to Lyon Street
- E** Reconfigured dog park entrance area
- F** Bench and drinking fountain with doggy bowl
- G** Bike loops
- H** Expand large dog area southward with secondary entrance
- I** Place new LED fixture on existing light pole
- J** Install maintenance access gate
- K** Rain Garden



*nature play examples*

### Existing

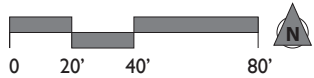
- 1** Entry drive
- 2** Small dog area
- 3** Parking lot
- 4** Chainlink fence
- 5** Shelters





# MIDTOWN GREEN

## Final Concept



This concept shows nature play in the southwest, a community gathering space in the northeast, and a pollinator garden in the southeast, while maintaining central open space.

### Proposed

- A** Pollinator garden
- B** Community gathering space with seat wall and electric pedestal
- C** Accessible picnic table along path with new shade trees
- D** Landscaping at new park sign
- E** Floating picnic tables
- F** Nature play with log bench
- G** Plant additional trees and shrubs along western side of park
- H** Bike loops, litter receptacle, and drinking fountain



nature play examples

### Existing

- 1** Trees along edge
- 2** "Welcome to Midtown" sign
- 3** Sidewalks along roads





- PROPOSED SHADE TREES (TYP. OF 3)
- TREE STUMP TABLE AND CHAIRS (PROVIDED BY OTHERS)
- PROPOSED BERM
- EXISTING GRILL
- PROPOSED BENCH

- REMOVE FUNNEL BALL EQUIPMENT - FUTURE IMPROVEMENTS
- TRADITIONAL AND EXPRESSION SWING
- PROPOSED BENCH
- PROPOSED LITTER RECEPTACLE
- PROPOSED PLAY STRUCTURE WITH CLIMBERS
- NATURAL WOOD STEPPERS (PROVIDED BY OTHERS)
- PROPOSED ADA RAMP
- NATURAL LOG CLIMBERS (PROVIDED BY OTHERS)

## PLAYGROUND SITE CONCEPT

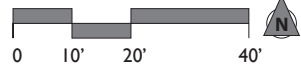


GRAND RAPIDS PARKS & RECREATION | MULICK PARK COMMUNITY PLAYGROUND BUILD | 08/03/2021 | PROJECT # 53136100



# NAGOLD PARK

## Final Concept



This concept shows an internal path connecting Nagold and 4th Street with pollinator plantings, picnic tables and seating along the path, and an improved park sign.

### Highlighted Plants



Lanceleaf Coreopsis



Blazing Star



Grand Parade Bee Balm

### Proposed

- A** Install new picnic table(s) along walk
- B** Replace and fill in evergreen shrubs
- C** Place decorative fence along property line
- D** Benches along concrete path
- E** Pollinator plantings and shrubs along path
- F** Remove invasive suckers along fence
- G** Extend sidewalk to connect to park
- H** Park sign, boulders, and landscape bed at Nagold Street
- I** Park sign at 4th Street
- J** Litter receptacle

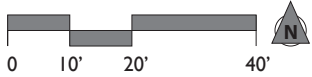
### Existing

- 1** 6-10' chainlink fence around park
- 2** Raised planter beds and community garden



# PARIS PARK

## Final Concept



This Paris Park concept shows an art piece and large, low maintenance planting bed.

### Plant Palette Concept



Oakleaf Hydrangea



Canada Anemone



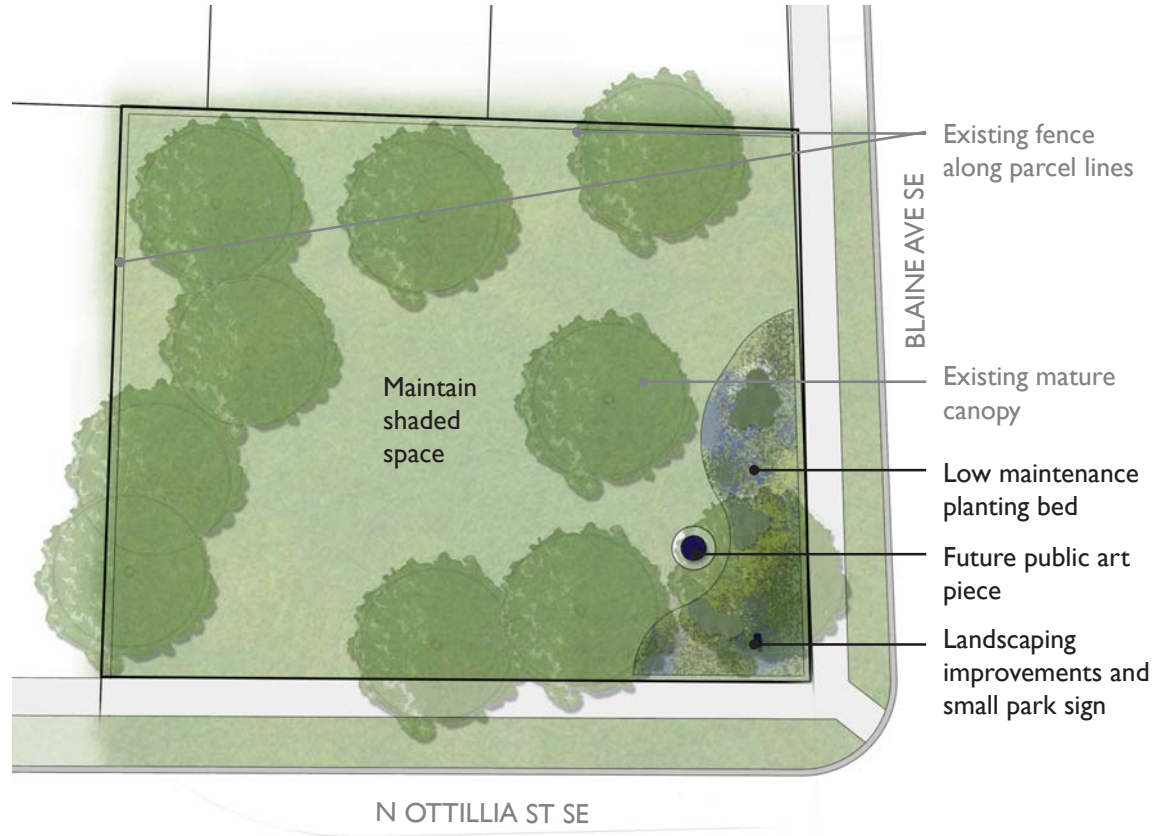
Helium



Woodland Sunflower

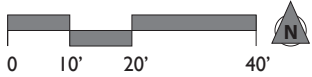


Sky Blue Aster

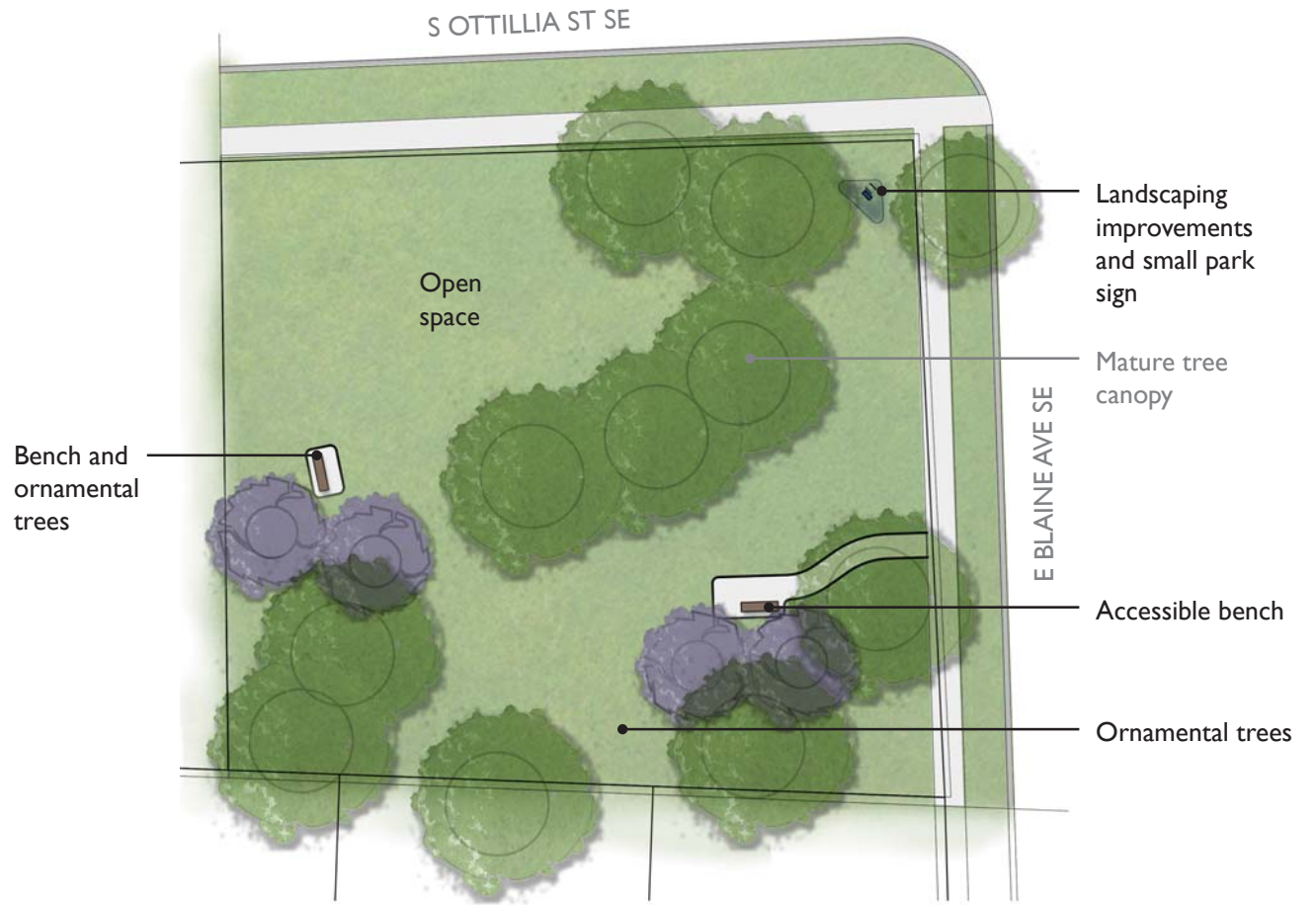


# SEYMOUR PARK

## Final Concept

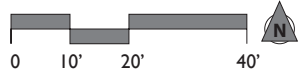


This Seymour Park concept depicts preserved open space with floating benches backed by ornamental trees.



# SWEET STREET

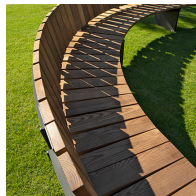
## Final Concept



This concept depicts more accessible spaces with fewer curbs, new play equipment (swings and ages 2-5), an improved picnic area, and an improved sunset viewing space.

### Proposed

- A** Curved sunset view seating area
- B** Landscape beds with shade-loving shrubs and stepping stone pathway
- C** Swing set, wood mulch play surfacing
- D** Full-size picnic tables on crushed limestone
- E** Youth-size picnic tables on crushed limestone
- F** Reconfigured play area, ages 2-5 yrs, with bench (A) "LINK" bench
- G** Bike loops
- H** Accessible ramp and landing system
- I** Remove seating area
- J** Replace asphalt path with concrete path
- K** Landscaping improvements at park sign



### Existing

- 1** 3' brick wall and chainlink fence
- 2** Play equipment

**Additional Improvements**  
2022 Improvements to College Ave

**GRPS Sport Court Improvements**  
-Repair cracks in basketball court  
-New basketball hoops  
-New tennis nets  
-Re-stripe courts



SWEET ST NE

# NATURE PLAY EXAMPLES

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**Nature play** is composed of natural play elements to closely mimic the outdoor environment, such as stumps, logs, and boulders, arranged for unstructured play and interaction with nature.



Stump Circle, Franklin Park Conservatory



Stumps and Boulders, Gilder Green



Net climber



Village Hut



Tree Clamber, Pasquinel Landing



Balance Elements

**Grand Rapids MI  
PROPERTY MANAGEMENT (2360)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	600	600	600	600	600	600	600	600
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	600	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	50,229	12,681	12,681	12,681	9,540	5,335	7,438	9,120	9,961
671-Other Revenues	80,437	200,000	200,000	70,000	150,000	150,000	150,000	150,000	150,000
695-Other Financing Sources	0	70,000	70,000	70,000	160,000	140,000	90,000	90,000	90,000
<b>PROPERTY MANAGEMENT Total Revenues</b>	<b>131,266</b>	<b>283,281</b>	<b>283,281</b>	<b>153,281</b>	<b>320,140</b>	<b>295,935</b>	<b>248,038</b>	<b>249,720</b>	<b>250,561</b>
<b>Expenditures</b>									
701-Personal Services	9,898	29,488	29,488	29,488	16,056	16,992	18,048	19,068	19,260
751-Supplies	10	0	0	0	0	0	0	0	0
800-Other Services And Charges	121,738	563,771	563,771	593,771	107,340	87,785	38,246	38,728	39,188
970-Capital Outlays	93,766	200,000	200,000	212,459	150,000	150,000	150,000	150,000	150,000
990-Debt Service	42,898	43,125	43,125	43,125	42,184	46,225	45,087	49,068	47,824
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>PROPERTY MANAGEMENT Total Expenditures</b>	<b>268,310</b>	<b>836,384</b>	<b>836,384</b>	<b>878,843</b>	<b>315,580</b>	<b>301,002</b>	<b>251,381</b>	<b>256,864</b>	<b>256,272</b>
<b>PROPERTY MANAGEMENT NET INCOME (LOSS)</b>	<b>(137,044)</b>	<b>(553,103)</b>	<b>(553,103)</b>	<b>(725,562)</b>	<b>4,560</b>	<b>(5,067)</b>	<b>(3,343)</b>	<b>(7,144)</b>	<b>(5,711)</b>
<b>Fund Balance - Beginning of Year</b>	<b>968,949</b>	<b>831,905</b>	<b>831,905</b>	<b>831,905</b>	<b>106,343</b>	<b>110,903</b>	<b>105,836</b>	<b>102,493</b>	<b>95,349</b>
<b>Fund Balance - End of Year</b>	<b>831,905</b>	<b>278,802</b>	<b>278,802</b>	<b>106,343</b>	<b>110,903</b>	<b>105,836</b>	<b>102,493</b>	<b>95,349</b>	<b>89,638</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	67,078	94,538	94,538	105,153	78,895	75,251	62,845	64,216	64,068
Restricted for Affordable Housing - Source: "Income and Housing Diversity Program at the Parkland Properties Project"	358,233	0	0	0	0	0	0	0	0
Committed for Affordable Housing - Source: "General Fund Contingent Account per Budget Amendment 16-25"	100,000	0	0	0	0	0	0	0	0
Unassigned Fund Balance	306,594	184,264	184,264	1,190	32,008	30,585	39,648	31,133	25,570
<b>Total</b>	<b>831,905</b>	<b>278,802</b>	<b>278,802</b>	<b>106,343</b>	<b>110,903</b>	<b>105,836</b>	<b>102,493</b>	<b>95,349</b>	<b>89,638</b>
Unassigned Fund Balance as a % of Total Current Spending	114.3%	22.0%	22.0%	0.1%	10.1%	10.2%	15.8%	12.1%	10.0%



**Grand Rapids MI  
PUBLIC LIBRARY OPERATING (2710)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Public Library Operating (2710)</i></b>									
<b>Revenues</b>									
401-Taxes	10,997,255	11,284,880	11,284,880	11,295,888	11,558,200	11,769,018	11,994,773	12,236,212	12,482,958
501-Federal Grants	-	-	78,504	78,504	-	-	-	-	-
539-State Grants	267,690	191,134	191,134	71,134	188,461	186,204	186,204	186,204	186,204
580-Contribution from Local Units	374,497	365,000	365,000	294,358	290,000	365,000	365,000	365,000	365,000
600-Charges for Services	94,705	115,000	115,000	40,000	32,000	100,000	100,000	100,000	100,000
655-Fines & Forfeitures	76,120	35,000	35,000	15,000	15,000	25,000	25,000	25,000	25,000
664-Investment Income & Rentals	392,781	108,276	108,276	108,276	98,541	55,108	76,825	94,198	102,885
671-Other Revenues	9,454	-	-	-	-	-	-	-	-
<b>Public Library Operating Total Revenues</b>	<b>12,212,502</b>	<b>12,099,290</b>	<b>12,177,794</b>	<b>11,903,160</b>	<b>12,182,202</b>	<b>12,500,330</b>	<b>12,747,802</b>	<b>13,006,614</b>	<b>13,262,047</b>
<b>Expenditures</b>									
701-Personal Services	6,348,691	7,238,028	7,261,546	7,223,158	7,539,605	7,676,285	7,794,867	7,906,890	7,979,981
751-Supplies	1,512,826	1,660,000	1,706,364	1,660,000	1,677,500	1,660,200	1,660,200	1,660,200	1,660,200
800-Other Services and Charges	2,184,605	2,212,806	2,252,806	2,078,165	2,226,326	2,039,364	2,049,588	2,060,096	2,070,899
970-Capital Outlays	110,227	305,025	305,025	151,850	244,850	76,000	76,000	76,000	76,000
995-Lapse	-	(127,380)	(127,380)	-	(11,815)	(5,000)	(5,000)	(5,000)	(5,000)
995-Other Financing	1,200,000	800,000	800,000	800,000	490,000	1,045,000	1,160,000	1,300,000	1,475,000
<b>Public Library Operating Total Expenditures</b>	<b>11,356,349</b>	<b>12,088,479</b>	<b>12,198,361</b>	<b>11,913,173</b>	<b>12,166,466</b>	<b>12,491,849</b>	<b>12,735,655</b>	<b>12,998,186</b>	<b>13,257,080</b>
<b>Public Library Operating NET INCOME (LOSS)</b>	<b>856,153</b>	<b>10,811</b>	<b>(20,567)</b>	<b>(10,013)</b>	<b>15,736</b>	<b>8,481</b>	<b>12,147</b>	<b>8,428</b>	<b>4,967</b>
<b>Beginning Fund Balance</b>	<b>2,945,325</b>	<b>3,801,478</b>	<b>3,801,478</b>	<b>3,801,478</b>	<b>3,791,465</b>	<b>3,807,201</b>	<b>3,815,682</b>	<b>3,827,829</b>	<b>3,836,257</b>
<b>Ending Fund Balance</b>	<b>3,801,478</b>	<b>3,812,289</b>	<b>3,780,911</b>	<b>3,791,465</b>	<b>3,807,201</b>	<b>3,815,682</b>	<b>3,827,829</b>	<b>3,836,257</b>	<b>3,841,224</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	1,703,452	1,813,272	1,829,754	1,786,976	1,824,970	1,873,777	1,910,348	1,949,728	1,988,562
Unassigned Fund Balance	2,098,026	1,999,017	1,951,157	2,004,489	1,982,231	1,941,905	1,917,481	1,886,529	1,852,662
<b>Total</b>	<b>3,801,478</b>	<b>3,812,289</b>	<b>3,780,911</b>	<b>3,791,465</b>	<b>3,807,201</b>	<b>3,815,682</b>	<b>3,827,829</b>	<b>3,836,257</b>	<b>3,841,224</b>
Unassigned FB as a % of Total Expenditures	18.47%	16.54%	16.00%	16.83%	16.29%	15.55%	15.06%	14.51%	13.97%

**Grand Rapids MI  
LIBRARY TRUST (2712)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	0	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	20,071	5,762	5,762	5,762	4,838	2,706	3,772	4,625	5,051
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>LIBRARY TRUST Total Revenues</b>	<b>20,071</b>	<b>5,762</b>	<b>5,762</b>	<b>5,762</b>	<b>4,838</b>	<b>2,706</b>	<b>3,772</b>	<b>4,625</b>	<b>5,051</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>LIBRARY TRUST Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LIBRARY TRUST NET INCOME (LOSS)</b>	<b>20,071</b>	<b>5,762</b>	<b>5,762</b>	<b>5,762</b>	<b>4,838</b>	<b>2,706</b>	<b>3,772</b>	<b>4,625</b>	<b>5,051</b>
<b>Fund Balance - Beginning of Year</b>	<b>408,893</b>	<b>428,964</b>	<b>428,964</b>	<b>428,964</b>	<b>434,726</b>	<b>439,564</b>	<b>442,270</b>	<b>446,042</b>	<b>450,667</b>
<b>Fund Balance - End of Year</b>	<b>428,964</b>	<b>434,726</b>	<b>434,726</b>	<b>434,726</b>	<b>439,564</b>	<b>442,270</b>	<b>446,042</b>	<b>450,667</b>	<b>455,718</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	428,964	434,726	434,726	434,726	439,564	442,270	446,042	450,667	455,718
Total	428,964	434,726	434,726	434,726	439,564	442,270	446,042	450,667	455,718
Unassigned Fund Balance as a % of Total Current Spending	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI  
PUBLIC LIBRARY GRANTS/CAPITAL FUND (2711)  
STATEMENT OF OPERATIONS**

	<b>ACTUAL 2020</b>	<b>ADOPTED 2021</b>	<b>AMENDED 2021</b>	<b>2021 Fiscal Year Estimate</b>	<b>PROPOSED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Revenues</b>									
401-Taxes	1,671	0	0	11	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	74,631	0	0	0	0	0	0	0	0
600-Charges For Services	0	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	140,331	29,092	29,092	29,092	34,000	19,014	26,507	32,502	35,499
671-Other Revenues	(767)	0	0	0	0	0	0	0	0
695-Other Financing Sources	1,200,000	800,000	800,000	800,000	490,000	1,045,000	1,160,000	1,300,000	1,475,000
<b>LIBRARY GRANTS/CAPITAL Total Revenues</b>	<b>1,415,866</b>	<b>829,092</b>	<b>829,092</b>	<b>829,103</b>	<b>524,000</b>	<b>1,064,014</b>	<b>1,186,507</b>	<b>1,332,502</b>	<b>1,510,499</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	230	0	0	0	0	0	0	0	0
970-Capital Outlays	376,971	1,377,182	2,069,466	2,069,466	935,000	1,094,391	105,642	314,950	139,154
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>LIBRARY GRANTS/CAPITAL Total Expenditures</b>	<b>377,201</b>	<b>1,377,182</b>	<b>2,069,466</b>	<b>2,069,466</b>	<b>935,000</b>	<b>1,094,391</b>	<b>105,642</b>	<b>314,950</b>	<b>139,154</b>
<b>LIBRARY GRANTS/CAPITAL NET INCOME (LOSS)</b>	<b>1,038,665</b>	<b>(548,090)</b>	<b>(1,240,374)</b>	<b>(1,240,363)</b>	<b>(411,000)</b>	<b>(30,377)</b>	<b>1,080,865</b>	<b>1,017,552</b>	<b>1,371,345</b>
<b>Fund Balance - Beginning of Year</b>	<b>1,806,995</b>	<b>2,845,660</b>	<b>2,845,660</b>	<b>2,845,660</b>	<b>1,605,297</b>	<b>1,194,297</b>	<b>1,163,920</b>	<b>2,244,785</b>	<b>3,262,337</b>
<b>Fund Balance - End of Year</b>	<b>2,845,660</b>	<b>2,297,570</b>	<b>1,605,286</b>	<b>1,605,297</b>	<b>1,194,297</b>	<b>1,163,920</b>	<b>2,244,785</b>	<b>3,262,337</b>	<b>4,633,682</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	56,580	206,577	310,420	310,420	140,250	164,159	15,846	47,243	20,873
Assigned to Capital	2,789,080	2,090,992	1,294,866	1,294,877	1,054,047	999,761	2,228,938	3,215,094	4,612,809
<b>Total</b>	<b>2,845,660</b>	<b>2,297,570</b>	<b>1,605,286</b>	<b>1,605,297</b>	<b>1,194,297</b>	<b>1,163,920</b>	<b>2,244,785</b>	<b>3,262,337</b>	<b>4,633,682</b>
Unassigned Fund Balance as a % of Total Current Spending	739.4%	151.8%	62.6%	62.6%	112.7%	91.4%	2109.9%	1020.8%	3314.9%

**Grand Rapids MI  
RECEIVERSHIP (2361)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	0	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	6,097	1,746	1,746	1,746	1,466	820	1,143	1,402	1,531
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>RECEIVERSHIP Total Revenues</b>	<b>6,097</b>	<b>1,746</b>	<b>1,746</b>	<b>1,746</b>	<b>1,466</b>	<b>820</b>	<b>1,143</b>	<b>1,402</b>	<b>1,531</b>
<b>Expenditures</b>									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	0	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<b>RECEIVERSHIP Total Expenditures</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>RECEIVERSHIP NET INCOME (LOSS)</b>	<b>6,097</b>	<b>(3,254)</b>	<b>(3,254)</b>	<b>1,746</b>	<b>(3,534)</b>	<b>(4,180)</b>	<b>(3,857)</b>	<b>(3,598)</b>	<b>(3,469)</b>
<b>Fund Balance - Beginning of Year</b>	<b>128,220</b>	<b>134,317</b>	<b>134,317</b>	<b>134,317</b>	<b>136,063</b>	<b>132,529</b>	<b>128,349</b>	<b>124,492</b>	<b>120,894</b>
<b>Fund Balance - End of Year</b>	<b>134,317</b>	<b>131,063</b>	<b>131,063</b>	<b>136,063</b>	<b>132,529</b>	<b>128,349</b>	<b>124,492</b>	<b>120,894</b>	<b>117,425</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	0	750	750	0	750	750	750	750	750
Unassigned Fund Balance	134,317	130,313	130,313	136,063	131,779	127,599	123,742	120,144	116,675
<b>Total</b>	<b>134,317</b>	<b>131,063</b>	<b>131,063</b>	<b>136,063</b>	<b>132,529</b>	<b>128,349</b>	<b>124,492</b>	<b>120,894</b>	<b>117,425</b>
Unassigned Fund Balance as a % of Total Current Spending	#DIV/0!	2606.3%	2606.3%	#DIV/0!	2635.6%	2552.0%	2474.8%	2402.9%	2333.5%

**Grand Rapids MI - FMS  
REFUSE COLLECTION (2260)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	7,322,683	7,547,905	7,547,905	7,612,566	7,829,898	7,972,913	8,126,060	8,289,849	8,457,237
501-Federal Grants	0	0	12,146	12,146	0	0	0	0	0
539-State Grants	99,516	47,525	197,525	197,525	46,174	44,662	44,662	44,662	44,662
600-Charges for Services	7,154,609	7,464,875	8,114,875	7,986,012	8,488,516	8,578,005	8,956,114	9,126,723	9,300,941
664-Investment Income & Rentals	433,064	137,640	137,640	137,640	104,944	58,688	81,816	100,318	109,569
671-Other Revenues	4,887	-600	-600	-680	-600	-600	-600	-600	-600
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>Refuse Collection Total Revenues</b>	<b>15,014,759</b>	<b>15,197,345</b>	<b>16,009,491</b>	<b>15,945,209</b>	<b>16,468,932</b>	<b>16,653,668</b>	<b>17,208,052</b>	<b>17,560,952</b>	<b>17,911,809</b>
<b>Expenditures</b>									
701-Personal Services	4,169,386	4,275,570	4,275,570	4,218,111	4,821,259	4,996,872	5,186,605	5,341,707	5,441,272
726-Supplies	541,816	279,250	624,103	585,277	538,250	549,019	560,011	571,230	582,682
800-Other Services and Charges	10,513,018	9,646,341	10,254,591	9,885,533	11,241,692	11,269,942	12,172,044	12,485,751	12,789,434
970-Capital Outlays	18,954	24,650	24,650	6,650	21,650	16,650	16,650	16,650	16,650
995-Other Financing	736,962	384,226	404,226	734,226	370,238	-110,000	-110,000	-110,000	-110,000
<b>Refuse Collection Total Expenditures</b>	<b>15,980,136</b>	<b>14,610,037</b>	<b>15,583,140</b>	<b>15,429,797</b>	<b>16,993,089</b>	<b>16,722,483</b>	<b>17,825,310</b>	<b>18,305,338</b>	<b>18,720,038</b>
<b>Refuse Collection NET INCOME (LOSS)</b>	<b>-965,377</b>	<b>587,308</b>	<b>426,351</b>	<b>515,412</b>	<b>-524,157</b>	<b>-68,815</b>	<b>-617,258</b>	<b>-744,386</b>	<b>-808,229</b>
<b>Beginning Fund Balance</b>	<b>4,916,720</b>	<b>3,951,343</b>	<b>3,951,343</b>	<b>3,951,343</b>	<b>4,466,755</b>	<b>3,942,598</b>	<b>3,873,783</b>	<b>3,256,525</b>	<b>2,512,139</b>
<b>Ending Fund Balance</b>	<b>3,951,343</b>	<b>4,538,651</b>	<b>4,377,694</b>	<b>4,466,755</b>	<b>3,942,598</b>	<b>3,873,783</b>	<b>3,256,525</b>	<b>2,512,139</b>	<b>1,703,910</b>
<b>Reserve Targets</b>									
Assigned to Operations - 25% of Total Spending	3,995,034	3,652,509	3,895,785	3,857,449	4,248,272	4,180,621	4,456,328	4,576,335	4,680,010
GR Building Authority 2021 (FY2051) 201 Mkt/KCRC Site Acq	0	0	0	0	187,647	375,294	562,941	750,588	938,235
Unassigned Fund Balance	-43,691	886,142	481,909	609,306	-493,321	-682,132	-1,762,744	-2,814,784	-3,914,335
<b>Total</b>	<b>3,951,343</b>	<b>4,538,651</b>	<b>4,377,694</b>	<b>4,466,755</b>	<b>3,942,598</b>	<b>3,873,783</b>	<b>3,256,525</b>	<b>2,512,139</b>	<b>1,703,910</b>
Unassigned FB as a % of Total Expenditures	(0.3%)	6.1%	3.1%	3.9%	(2.9%)	(4.1%)	(9.9%)	(15.4%)	(20.9%)
Millage Rate (maximum permitted 3.0 mills)	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6

**Grand Rapids MI - FMS  
SIDEWALK REPAIR (2460)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	2,230,918	2,174,249	2,174,249	1,838,277	1,875,043	1,987,545	2,047,171	2,108,586	2,171,844
450-Licenses & Permits	30,490	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500
501-Federal Grants	0	0	184	534,224	220,420	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	13,859	6,500	6,500	2,191	2,000	2,000	2,000	2,000	2,000
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	53,721	22,167	22,167	13,167	12,878	7,202	10,040	12,310	13,446
671-Other Revenues	101	500	500	100	100	100	100	100	100
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>SIDEWALK REPAIR Total Revenues</b>	<b>2,329,089</b>	<b>2,230,916</b>	<b>2,231,100</b>	<b>2,415,459</b>	<b>2,137,941</b>	<b>2,024,347</b>	<b>2,086,811</b>	<b>2,150,496</b>	<b>2,214,890</b>
<b>Expenditures</b>									
701-Personal Services	367,506	374,153	374,153	371,456	417,453	428,037	437,073	451,077	457,401
751-Supplies	6,778	7,600	7,600	6,200	8,200	7,100	9,100	8,200	7,100
800-Other Services And Charges	1,778,960	2,065,400	2,065,400	2,023,120	1,958,312	1,717,749	1,705,827	1,764,077	1,827,187
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	64,891	64,784	64,784	64,784	64,784	64,870	64,793	64,740	64,854
<b>SIDEWALK REPAIR Total Expenditures</b>	<b>2,218,135</b>	<b>2,511,937</b>	<b>2,511,937</b>	<b>2,465,560</b>	<b>2,448,749</b>	<b>2,217,756</b>	<b>2,216,793</b>	<b>2,288,094</b>	<b>2,356,542</b>
<b>SIDEWALK REPAIR NET INCOME (LOSS)</b>	<b>110,954</b>	<b>(281,021)</b>	<b>(280,837)</b>	<b>(50,101)</b>	<b>(310,808)</b>	<b>(193,409)</b>	<b>(129,982)</b>	<b>(137,598)</b>	<b>(141,652)</b>
<b>Fund Balance - Beginning of Year</b>	<b>1,140,633</b>	<b>1,251,587</b>	<b>1,251,587</b>	<b>1,251,587</b>	<b>1,201,486</b>	<b>890,678</b>	<b>697,269</b>	<b>567,287</b>	<b>429,689</b>
<b>Fund Balance - End of Year</b>	<b>1,251,587</b>	<b>970,566</b>	<b>970,750</b>	<b>1,201,486</b>	<b>890,678</b>	<b>697,269</b>	<b>567,287</b>	<b>429,689</b>	<b>288,037</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 15% of Current Spending	332,720	376,791	376,791	369,834	367,312	332,663	332,519	343,214	353,481
Assigned to Payables (Net of Receivables)	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	918,867	593,775	593,959	831,652	523,366	364,606	234,768	86,475	(65,444)
<b>Total</b>	<b>1,251,587</b>	<b>970,566</b>	<b>970,750</b>	<b>1,201,486</b>	<b>890,678</b>	<b>697,269</b>	<b>567,287</b>	<b>429,689</b>	<b>288,037</b>
Unassigned Fund Balance as a % of Total Current Spending	41.4%	23.6%	23.6%	33.7%	21.4%	16.4%	10.6%	3.8%	-2.8%
Outstanding Debt Service at FYE - Vital Streets Loan	518,601	453,717	453,717	453,717	388,826	324,042	259,258	194,388	129,595

**Grand Rapids MI - FMS  
TRANSFORMATION FUND (2300)  
STATEMENT OF OPERATIONS**

	Actual 2020	Adopted 2021	Amended 2021	Estimate 2021	Proposed 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
<b>REVENUES</b>									
<u><b>SUPPLEMENTAL INCOME TAX (2300)</b></u>									
Taxes-Temporary Five Year Income Tax	-	-	-		-	-	-	-	-
Interest And Rents	3,931				-	-	-	-	-
<b>SUPPLEMENTAL INCOME TAX Total Revenue</b>	<b>3,931</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>									
<u><b>SUPPLEMENTAL INCOME TAX (2300)</b></u>									
<b>Transfers Out</b>									
<b>Approved For:</b>									
Third Ward Equitable Investment Initiative	-				-	-	-	-	-
Economic Resiliency and Recovery Program	-				-	-	-	-	-
<b>Recommended in Fiscal Plan:</b>									
Transfer to Capital Reserve Fund	-				-	-	-	-	-
River Corridor Activation	-				-	-	-	-	-
<b>Reserved For:</b>									
Third Ward Equitable Investment Initiative*	517,500	232,500	232,500	232,500	-	-	-	-	-
<b>Available For:</b>									
Operational Transformation and Sustainable Asset Management*	-		-		166,759	-	-	-	-
<b>SUPPLEMENTAL INCOME TAX Total Requested Expenditures</b>	<b>517,500</b>	<b>232,500</b>	<b>232,500</b>	<b>232,500</b>	<b>166,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLEMENTAL INCOME TAX NET INCOME (LOSS)</b>	<b>(513,569)</b>	<b>(232,500)</b>	<b>(232,500)</b>	<b>(232,500)</b>	<b>(166,759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>912,828</b>	<b>399,259</b>	<b>399,259</b>	<b>399,259</b>	<b>166,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>399,259</b>	<b>166,759</b>	<b>166,759</b>	<b>166,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserve Targets:</b>									
Unassigned Fund Balance	399,259	166,759	166,759	166,759	-	-	-	-	-
Total	399,259	166,759	166,759	166,759	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	77.15%	71.72%	71.72%	71.72%	0.00%	0.00%	0.00%	0.00%	0.00%

\*Illustrative - projects under development, subject to review and approval process

**Grand Rapids MI  
VEHICLE STORAGE FACILITY (2320)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Revenues</b>									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	2,193	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	639,345	811,051	811,051	853,170	856,627	877,605	898,583	919,561	940,539
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	29,859	8,834	8,834	8,834	6,855	3,834	5,345	6,553	7,158
671-Other Revenues	(1,568)	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<b>VEHICLE STORAGE FACILITY Total Revenues</b>	<b>667,636</b>	<b>819,885</b>	<b>822,078</b>	<b>862,004</b>	<b>863,482</b>	<b>881,439</b>	<b>903,928</b>	<b>926,114</b>	<b>947,697</b>
<b>Expenditures</b>									
701-Personal Services	170,774	180,353	180,353	168,483	192,262	197,062	201,653	205,573	208,372
751-Supplies	1,652	2,000	4,193	2,000	2,000	2,000	2,000	2,000	2,000
800-Other Services And Charges	401,522	483,566	483,566	483,956	517,591	533,032	553,021	573,164	593,424
970-Capital Outlays	12,999	35,000	35,000	59,250	17,500	17,500	17,500	17,500	17,500
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	109,067	126,145	126,145	115,368	130,592	132,532	134,534	136,536	138,600
<b>VEHICLE STORAGE FACILITY Total Expenditures</b>	<b>696,014</b>	<b>827,064</b>	<b>829,257</b>	<b>829,057</b>	<b>859,945</b>	<b>882,126</b>	<b>908,708</b>	<b>934,773</b>	<b>959,896</b>
<b>VEHICLE STORAGE FACILITY NET INCOME (LOSS)</b>	<b>(28,378)</b>	<b>(7,179)</b>	<b>(7,179)</b>	<b>32,947</b>	<b>3,537</b>	<b>(687)</b>	<b>(4,780)</b>	<b>(8,659)</b>	<b>(12,199)</b>
<b>Fund Balance - Beginning of Year</b>	<b>610,956</b>	<b>582,578</b>	<b>582,578</b>	<b>582,578</b>	<b>615,525</b>	<b>619,062</b>	<b>618,375</b>	<b>613,595</b>	<b>604,936</b>
<b>Fund Balance - End of Year</b>	<b>582,578</b>	<b>575,399</b>	<b>575,399</b>	<b>615,525</b>	<b>619,062</b>	<b>618,375</b>	<b>613,595</b>	<b>604,936</b>	<b>592,737</b>
<b>Reserve Targets:</b>									
Assigned to Reserves - 25% of Current Spending	174,004	206,766	207,314	207,264	214,986	220,532	227,177	233,693	239,974
Assigned for Facility Relocation	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Unassigned Fund Balance	208,575	168,633	168,085	208,261	204,076	197,844	186,418	171,243	152,763
<b>Total</b>	<b>582,578</b>	<b>575,399</b>	<b>575,399</b>	<b>615,525</b>	<b>619,062</b>	<b>618,375</b>	<b>613,595</b>	<b>604,936</b>	<b>592,737</b>
Unassigned Fund Balance as a % of Total Current Spending	30.0%	20.4%	20.3%	25.1%	23.7%	22.4%	20.5%	18.3%	15.9%



**Grand Rapids MI  
VITAL STREETS (2040 / 2041)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	PROPOSED 2023	PROPOSED 2024	PROPOSED 2025	PROPOSED 2026
<b>REVENUE</b>									
401 Taxes - Income Taxes	11,714,153	11,416,589	11,416,589	9,652,461	9,845,511	10,436,240	10,749,328	11,071,808	11,403,962
501 Federal Grants	0	0	0	4,271,055	2,989,810	0	0	0	0
664 Investment Income & Rentals	463,517	124,142	124,142	124,142	114,820	64,211	89,515	109,759	119,880
671 Other Revenues	0	0	0	0	0	0	0	0	0
695 Other Financing Sources - GOF Op Transfer	850,000	850,000	3,400,000	3,400,000	0	0	0	850,000	850,000
695 Other Fin - Bond Principal Repayment from Sidewalk Fund	46,668	48,803	48,803	48,803	51,243	53,378	55,971	58,716	61,766
695 Other Fin - Bond Interest Repayment from Sidewalk Fund	18,223	15,981	15,981	15,981	13,541	11,492	8,823	6,024	3,088
695 Other Fin - Major VS Fund 2040 to Local VS Fund 2041	0	0	0	0	0	0	0	0	0
<b>VITAL STREETS Total Revenue</b>	<b>13,092,561</b>	<b>12,455,515</b>	<b>15,005,515</b>	<b>17,512,442</b>	<b>13,014,925</b>	<b>10,565,321</b>	<b>10,903,637</b>	<b>12,096,307</b>	<b>12,438,696</b>
<b>EXPENDITURES</b>									
<b>Bridge Investment</b>									
995 Transfers Out - Streets (4090)-Bridge Investment (Major)	65,000	115,000	115,000	78,600	82,600	30,000	30,000	30,000	30,000
<b>Major Federal Aid Urban (FAU) Street Investment</b>									
995 Preventative Maintenance-Contracts (2)	0	0	0	523,534	0	0	0	0	0
995 Transfers Out - Force Account Preventative Maintenance (2)	0	0	0	0	0	0	0	0	0
995 Transfers Out - Streets (4090)-Rehabilitation (1) (2)	0	0	0	2,474,343	0	0	0	0	0
995 Transfers Out - Streets (4090)-Reconstruction (1) (2)	2,685,976	0	0	1,030,158	0	0	0	0	0
995 Transfers Out - Streets (4090)-Non-Categorized	0	0	0	0	0	0	0	0	0
<b>Major Non-Federal Aid Urban (FAU) Street Investment</b>									
995 Preventative Maintenance-Contracts (2)	0	0	0	0	0	0	0	0	0
995 Transfers Out - Force Account Preventative Maintenance (2)	0	0	0	0	0	0	0	0	0
995 Transfers Out - Streets (4090)-Rehabilitation (1) (2)	0	0	0	0	0	0	0	0	0
995 Transfers Out - Streets (4090)-Reconstruction (1) (2)	0	0	0	1,361,785	0	0	0	0	0
<b>Local Street Investment</b>									
995 Preventative Maintenance-Contracts (2)	0	0	0	315,814	0	0	0	0	0
995 Transfers Out - Force Account Preventative Maintenance (2)	0	0	0	0	0	0	0	0	0
995 Transfers Out - Streets (4090)-Rehabilitation (1) (2)	0	0	0	762,679	0	0	0	0	0
995 Transfers Out - Streets (4090)-Reconstruction (1) (2)	0	0	0	0	0	0	0	0	0
<b>Traffic Safety/Signals &amp; Trunk Line</b>									
995 Transfers Out - Streets (4090)-Traffic Safety/Signals	550,000	550,000	550,000	989,523	675,000	675,000	675,000	675,000	675,000
995 Transfers Out - Streets (4090)-Trunk Line/MDOT (Eng. Managed)	0	0	0	10,000	0	0	0	0	0
<b>Public ROW and Green Infrastructure Maintenance</b>									
Vital Streets Trees	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Non-Categorized Projects (Including Preliminary Engineering and IIP	2,525,000	8,739,893	8,739,893	296,646	7,177,677	7,782,831	8,119,925	9,311,260	9,647,472
<b>Master Plan and Project Development</b>									
990 Debt Service - Principal	1,530,000	16,600,000	16,600,000	16,600,000	1,680,000	1,750,000	1,835,000	1,925,000	2,025,000
990 Debt Service - Interest	865,950	658,200	658,200	658,200	443,950	376,750	289,250	197,500	101,250
990 Debt Service - Paying Agent Fees	500	500	500	500	500	500	500	500	500
995 Transfers Out - Major VS Fund 2040 to Local VS Fund 2041	0	0	0	0	0	0	0	0	0
<b>VITAL STREETS Total Expenditures</b>	<b>8,522,426</b>	<b>26,963,593</b>	<b>26,963,593</b>	<b>25,401,782</b>	<b>10,409,727</b>	<b>10,990,081</b>	<b>11,349,675</b>	<b>12,564,260</b>	<b>12,929,222</b>
<b>VITAL STREETS NET INCOME (LOSS)</b>	<b>4,570,135</b>	<b>(14,508,078)</b>	<b>(11,958,078)</b>	<b>(7,889,340)</b>	<b>2,605,198</b>	<b>(424,760)</b>	<b>(446,038)</b>	<b>(467,953)</b>	<b>(490,526)</b>
<b>Beginning Fund Balance</b>	<b>7,693,814</b>	<b>12,263,949</b>	<b>12,263,949</b>	<b>12,263,949</b>	<b>4,374,609</b>	<b>6,979,807</b>	<b>6,555,047</b>	<b>6,109,009</b>	<b>5,641,056</b>
<b>Contingency Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>12,263,949</b>	<b>(2,244,129)</b>	<b>305,871</b>	<b>4,374,609</b>	<b>6,979,807</b>	<b>6,555,047</b>	<b>6,109,009</b>	<b>5,641,056</b>	<b>5,150,530</b>
<b>Reserve Targets:</b>									
Assigned to Operations - 15% of Total Spending	1,278,364	4,044,539	4,044,539	3,810,267	1,561,459	1,648,512	1,702,451	1,884,639	1,939,383
Unassigned Fund Balance	10,985,585	(6,288,668)	(3,738,668)	564,342	5,418,348	4,906,535	4,406,558	3,756,417	3,211,147
Total	12,263,949	(2,244,129)	305,871	4,374,609	6,979,807	6,555,047	6,109,009	5,641,056	5,150,530
Unassigned FB as a % of Total Expenditures	128.9%	-23.3%	-13.9%	2.2%	52.1%	44.6%	38.8%	29.9%	24.8%

(1) Rehabilitation and reconstruction work completed in the Vital Streets Capital Fund in order to retain multi-year appropriation authority.  
(2) Allocation between expenditure categories are approximate. Dollar amounts will be modified based on the final program of projects for each fiscal year.



CITY OF  
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## DEPARTMENT # 257- ASSESSOR'S OFFICE

### [City Assessor](#)

#### **OVERVIEW**

The core responsibility of the City Assessor's Office is to administer those provisions of the Michigan General Property Tax Act which are to be carried out at the local level in accordance with the scope and manner set forth by the Michigan State Tax Commission. Additional responsibilities include the administration of special assessment rolls as prescribed in Chapters 10 and 23 of the City Code.

#### **Revenue Sources**

The Assessor's Office generates minimal revenue through the administration of the General Property Tax Act. This is done specifically through penalties for failing to file Property Transfer Affidavits and through interest collected as a result of denials of the Principal Residence Exemption. The department also charges fees for custom reports and the purchase of assessment data.

#### **Expenditures**

Personnel costs involved in the administration of the General Property Tax Act account for the majority of the Assessor's Office expenses. Personnel are required to be certified by the State of Michigan under the State Tax Commission. Training and certification costs for Assessor's Office personnel are also part of the department's expenditures. Internal service fund charges from other City departments account for a fair amount of expense each year as well. Postage, processing, and technological advancement costs are some of the additional expenses incurred by the Assessor's Office on an annual basis.

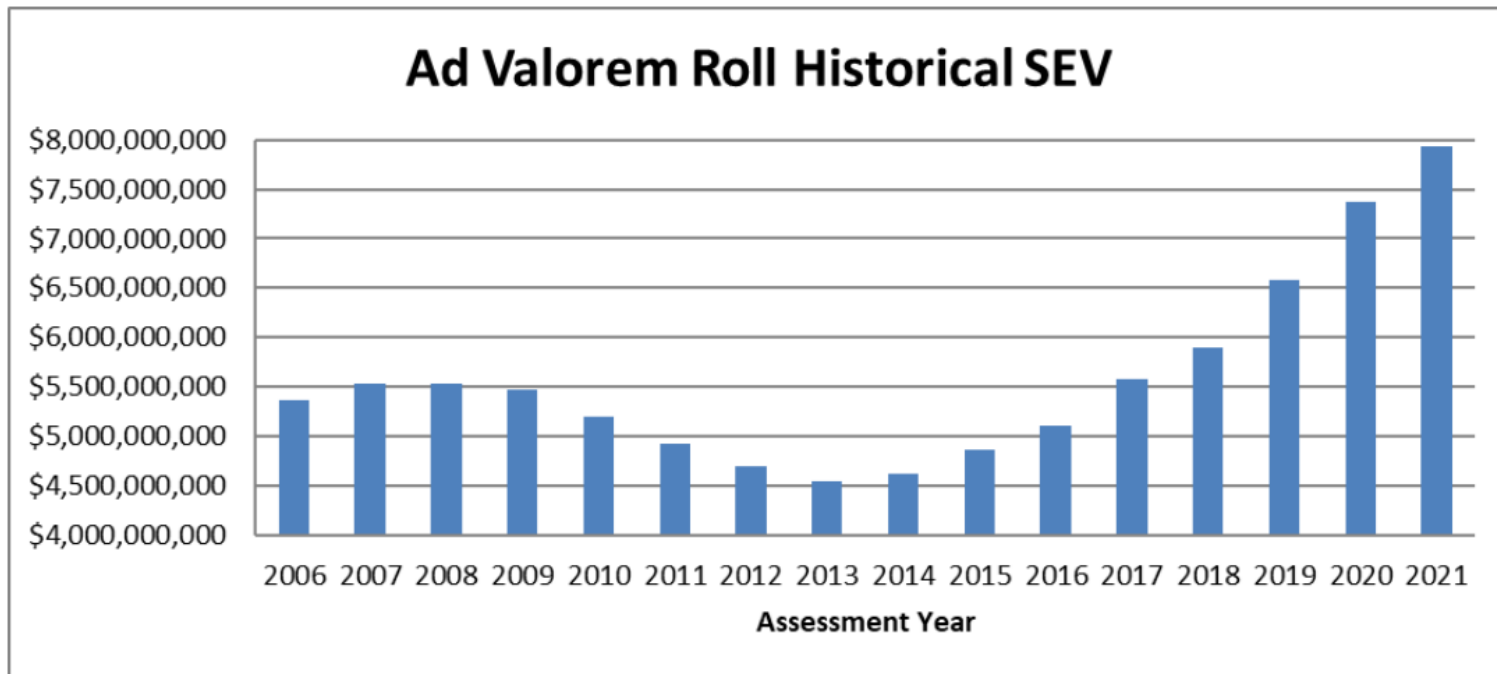
**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021 Target
					Target	Actual	
<b>Goal #1: Annually value all assessable real and personal property located within the City of Grand Rapids resulting in fair and equitable assessments at the lawful level of assessment.</b>	GE.02 – Foster and maintain fiscal sustainability.	Equalization Factor of 1.000 for all classes of property.	Annual	1.000	1.000	1.000	1.000
<b>Goal #2: Prepare credible valuation disclosures in defense of all valuation appeals filed in the Michigan Tax Tribunal.</b>	GE.02 – Foster and maintain fiscal sustainability.	100%	Annual	100%	100%	100%	100%
<b>Goal #3: Efficient and timely processing of all principal residence exemption affidavits, deeds, property transfer affidavits, exemption applications, personal property statements, and customer service inquiries.</b>	GE.02 – Foster and maintain fiscal sustainability.	100%	Annual	100%	100%	100%	100%
<b>Goal #4: Timely completion of all assessment rolls, tax warrants, special assessment rolls, internal reports, external reports, and annual department budget.</b>	GE.02 – Foster and maintain fiscal sustainability.	100%	Annual	100%	100%	100%	100%
<b>Goal #5: Increase efficiency in data collection by implementing MobileAssessor Application during summer 2021.</b>	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications and data sharing with the community.	Elimination of year end overtime, increase in number of properties reviewed.	Annual	--	--	--	0 overtime/15% increase in Properties Reviewed.

**CHARTS**

Goal #1 Performance Measure

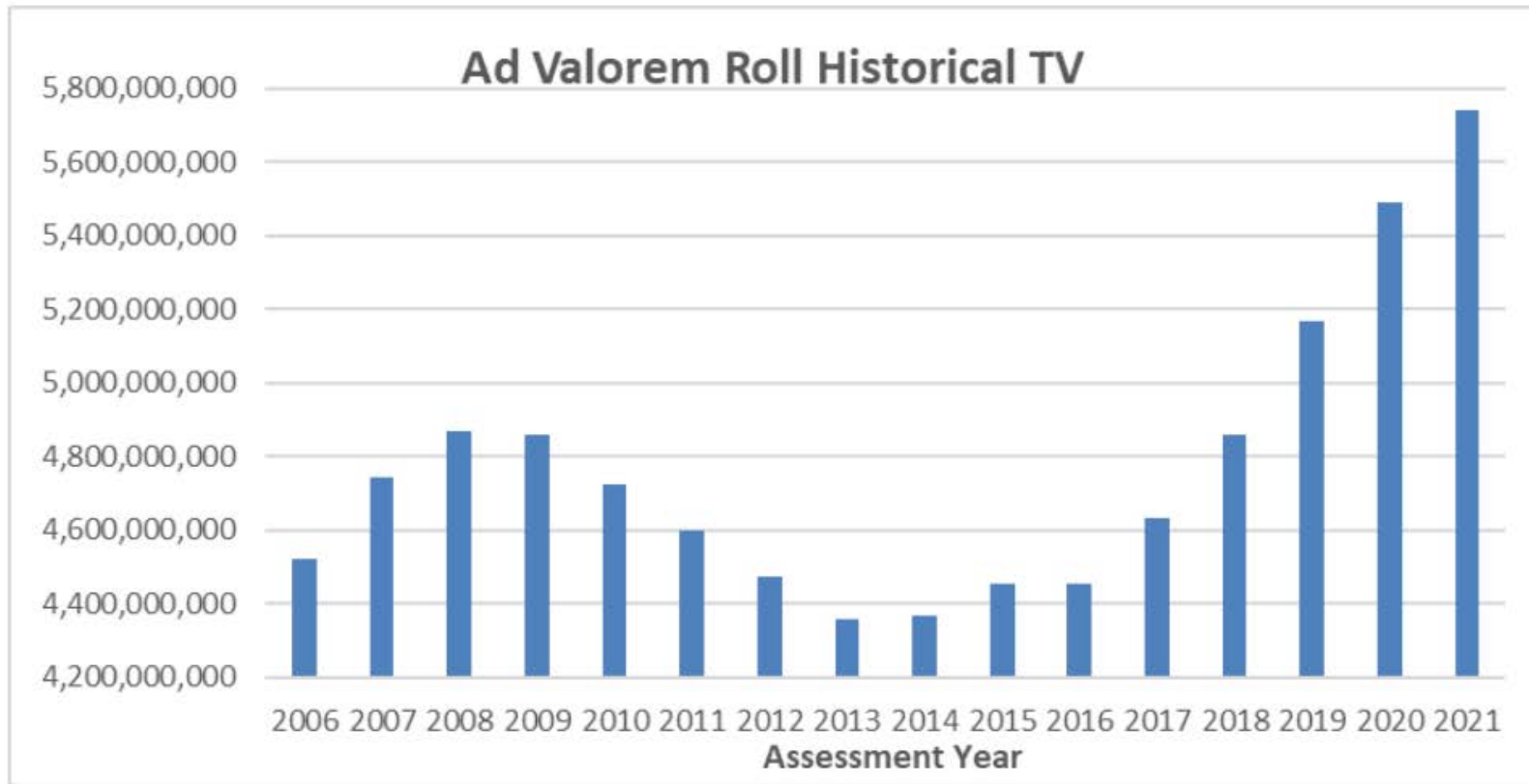
**Report of State Equalized Value for the City of Grand Rapids from 2006-2021**



**While the State Equalized Value (SEV) is a measure of 50% of fair market value of the property on the assessment roll, the Taxable Value (TV) is multiplied by the millage rate to calculate property taxes.**

2021 Taxable Values (TV)							
	Class ↓	Ad Valorem	IFT	NEZ	OPRA	TRCTA	Totals
<b>Real Property</b>	Commercial	\$1,721,254,932	\$580,539	\$29,132,377	\$29,679,406	\$764,041	\$1,781,411,295
	Industrial	\$199,560,788	\$22,408,601	\$0	\$39,782	\$113,942	\$222,123,113
	Residential	\$3,392,051,552	\$0	\$3,870,853	\$0	\$7,349,346	\$3,403,271,751
	Exempt	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Real Property Totals</b>	<b>\$5,312,867,272</b>	<b>\$22,989,140</b>	<b>\$33,003,230</b>	<b>\$29,719,188</b>	<b>\$8,227,329</b>	<b>\$5,406,806,159</b>
<b>Personal Property</b>	Commercial	\$247,547,200	\$145,400	\$0	\$0	\$0	\$247,692,600
	Industrial	\$26,700,300	\$8,325,100	\$0	\$0	\$0	\$35,025,400
	Utility	\$154,549,300	\$0	\$0	\$0	\$0	\$154,549,300
	<b>Personal Property Totals</b>	<b>\$428,796,800</b>	<b>\$8,470,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$437,267,300</b>
<b>TV Totals</b>	<b>\$5,741,664,072</b>	<b>\$31,459,640</b>	<b>\$33,003,230</b>	<b>\$29,719,188</b>	<b>\$8,227,329</b>	<b>\$5,844,073,459</b>	

**CHART-Report of Taxable Value for the City of Grand Rapids from 2006-2021**



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Assessor (257 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,765,635	1,743,696	1,808,986	1,873,581	1,931,224	1,976,372
751 - Supplies	21,220	21,220	21,745	22,270	22,795	23,320
800 - Other Services and Charges	537,684	523,801	536,108	528,360	548,465	543,968
970 - Capital Outlays	12,350	12,350	11,400	11,400	12,350	11,400
<b>Total For Expenditures</b>	<b>2,336,889</b>	<b>2,301,067</b>	<b>2,378,239</b>	<b>2,435,611</b>	<b>2,514,834</b>	<b>2,555,060</b>
<b>Total For Assessor</b>	<b>2,336,889</b>	<b>2,301,067</b>	<b>2,378,239</b>	<b>2,435,611</b>	<b>2,514,834</b>	<b>2,555,060</b>



## DEPARTMENT # 266 – ATTORNEY

### [Attorney](#)

#### **OVERVIEW**

The Department of Law (DOL) is a legal advisor to the City Commission, City Manager, Comptroller, Assessor, Trustee of Sinking Fund, Board of Library Commissioners, and other Boards and Offices designated by the City Commission. The department conducts all cases in court for the City, prepares and approves all contracts, bonds, or other written instruments in writing to which the City is involved. The department provides written opinions to elected and appointed officials, and all city departments. The Department of Law is also tasked with investigating citizen complaints.

The mission of the Department of Law is to provide excellent, ethical legal advice and zealous legal representation to the City of Grand Rapids, its Commission, Officers, and Departments so that they may lawfully attain the City's goals and outcomes without undue risk.

The Department of Law is comprised of three primary divisions:

#### Civil Litigation Division

The Civil Litigation Division defends the City, its officers, and employees in State and Federal courts and administrative proceedings both as plaintiff and defendant. This includes but is not limited to general litigation claims, civil rights matters, police litigation matters, employment discrimination claims, workers compensation claims, auto accident lawsuits, zoning and planning appeals, inverse condemnation lawsuits, and FOIA lawsuits, to name only a few categories.

#### Municipal Affairs Division

The Municipal Affairs Division provides legal advice and counsel to all departments and boards and commissions, including the City Commission, Library Board, Planning Commission, Zoning Board of Appeals, Police Civilian Appeals Board, and other similar boards. The Municipal Affairs Division is responsible for drafting ordinance amendments, charter amendments, drafting ballot language, reviewing and drafting contracts and policies, FOIA compliance and defense of the City's property tax valuations in the Michigan Tax Tribunal, and any other legal issue that may arise affecting municipal operations.

### Code Enforcement Division

The Code Enforcement Division prosecutes City Ordinance Violations (Misdemeanor charges) and Traffic Code Violations (under the City Code and Michigan Motor Vehicle Code) in Grand Rapids 61st District Court and Kent County 17th Circuit Court (Juvenile/Family Division). The Code Enforcement Division along with the Attorney assigned to Public Safety training and consultation to the Grand Rapids Police Department.

### The Department of Law will:

- Be proactive and solution-focused on emerging legal issues through collaborations with city departments whenever possible.
- Enhance client communications to create a greater understanding of the Department of Law, our value, and access to legal services.
- Identify legal opportunities to enhance equity within the organization and throughout the community.
- Serve as a source of education and information regarding emerging legal and policy issues.
- Attain greater efficiency through targeted professional development and cross-training within each DOL team to enhance continuity and provide timely service delivery.

### What we believe, what is important to us, and how we treat our clients and ourselves:

- Client Services
- Collaboration
- Equity and Inclusion
- Expertise
- Healthy Workplace
- Innovation
- Proactivity

### **Revenue Sources**

The Attorney Department receives a small amount of service fee revenue (\$7,500) and is otherwise supported by general revenues including contributions from other funds for services provided. The Attorney Department is a Central Service department, and its cost is allocated to receiving departments based on a direct allocation of hours provided to the benefiting the department for legal services. The revenue received for these services is recorded in the General Administration Department within the General Operating Fund.

### **Expenditures**

The majority of Attorney department expenditures are comprised of personal services (87%) followed by internal service charges for insurance, building rental, and I.T. computer services. The remaining expenditures are for items such as contractual services, parking, office supplies, and professional development.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Department of Law Leadership and Enforcement Division is utilizing a diversion program to improve outcomes for individuals involved in the criminal justice system.</b>	GE.O1 – Embed equity throughout government operations (Strategy 5 - Identify systemic issues that cause disparate outcomes in the justice system and implement strategies to address those issues within the City’s span of influence).	Percentage of total criminal justice cases referred to the diversion program	Annually	NA	5%	5%	7%
<b>Goal #2: Commitment to employee professional development for skill building.</b>	GE.O3 – Attract, hire, train and retain high performing employees.	Number of professional development programs in which department staff participate.	Annually	20	18	3 (COVID-19)	17
<b>Goal #3: Expand Department of Law scope of expertise to provide additional in-house legal services to the City.</b>	GE.O2 – Foster and maintain fiscal sustainability.	New areas of practice added	Annually	0	1	1	1
<b>Goal #4: Encourage employee participation in community engagement efforts.</b>	ECC.O1 – Enhance communication with the public.	Number of community engagement events with department staff in attendance.	Annually	did not track	18	(COVID-19)	17

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>
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Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Attorney (266 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	2,581,388	2,761,167	2,878,489	2,972,486	3,039,039	3,086,081
751 - Supplies	48,250	48,250	48,250	48,250	48,250	48,250
800 - Other Services and Charges	366,184	352,926	360,333	367,186	375,000	382,607
970 - Capital Outlays	19,500	19,500	19,500	19,500	19,500	19,500
<b>Total For Expenditures</b>	<b>3,015,322</b>	<b>3,181,843</b>	<b>3,306,572</b>	<b>3,407,422</b>	<b>3,481,789</b>	<b>3,536,438</b>
<b>Total For Attorney</b>	<b>3,015,322</b>	<b>3,181,843</b>	<b>3,306,572</b>	<b>3,407,422</b>	<b>3,481,789</b>	<b>3,536,438</b>

## DEPARTMENT # 215 – CITY CLERK

### [City Clerk](#)

#### **OVERVIEW**

The City Clerk's Office administers various operations which include Business Licensing, Passports, Voter Registration/Elections, Boards and Commissions, Contract Administration, Community Archive and Records Center, and assists with City Commission Agenda preparation. This office continues to implement transformative ideas to create enhancements and efficiencies to the service delivery model in each division.

In FY2021, there was a continued concentration in the Voter Registration/Elections Division as we prepared staff, election workers, and the community for the 2020 State Primary and Presidential Elections. In FY2022, there are no scheduled elections, but a taxing authority (State, County, City, School District, etc.) can call a special election. When the 2020 Census is finished, new U.S. Congress, State House, State Senate, and County Commission district lines will be determined. The City will also have to consider new Ward and Precinct boundaries. After the redistricting process, new voter identification cards will be mailed to voters.

#### **Revenue Sources**

The Clerk Department receives annual revenues related to service/processing fees, miscellaneous licenses, and cannabis licenses. Fees and miscellaneous license revenue are forecast at approximately \$130,000 annually. Cannabis licenses are forecast between \$315,000 and \$560,000 in FY2022-26.

Special Election reimbursements are forecast in alignment with the election cycle. Reimbursement of approximately \$200,000 was anticipated in FY2021 and \$175,000 is forecast in FY2025. In FY2021, the department received a grant award in the amount of \$281,000 for implementing a Safe Voting Plan for the 2020 Elections.

In total, the department forecasts revenue of between \$442,500 and \$867,500 in FY2022-26 with FY2025 including the next budgeted election reimbursement. The department is otherwise supported by general revenues including contributions from other funds for archive and contract services provided. These central service costs are allocated to receiving departments via the citywide cost allocation plan and are based on the number of equivalent storage boxes and contracts by department. The revenue received for these services is recorded in the General Administration Department within the General Operating Fund.

#### **Expenditures**

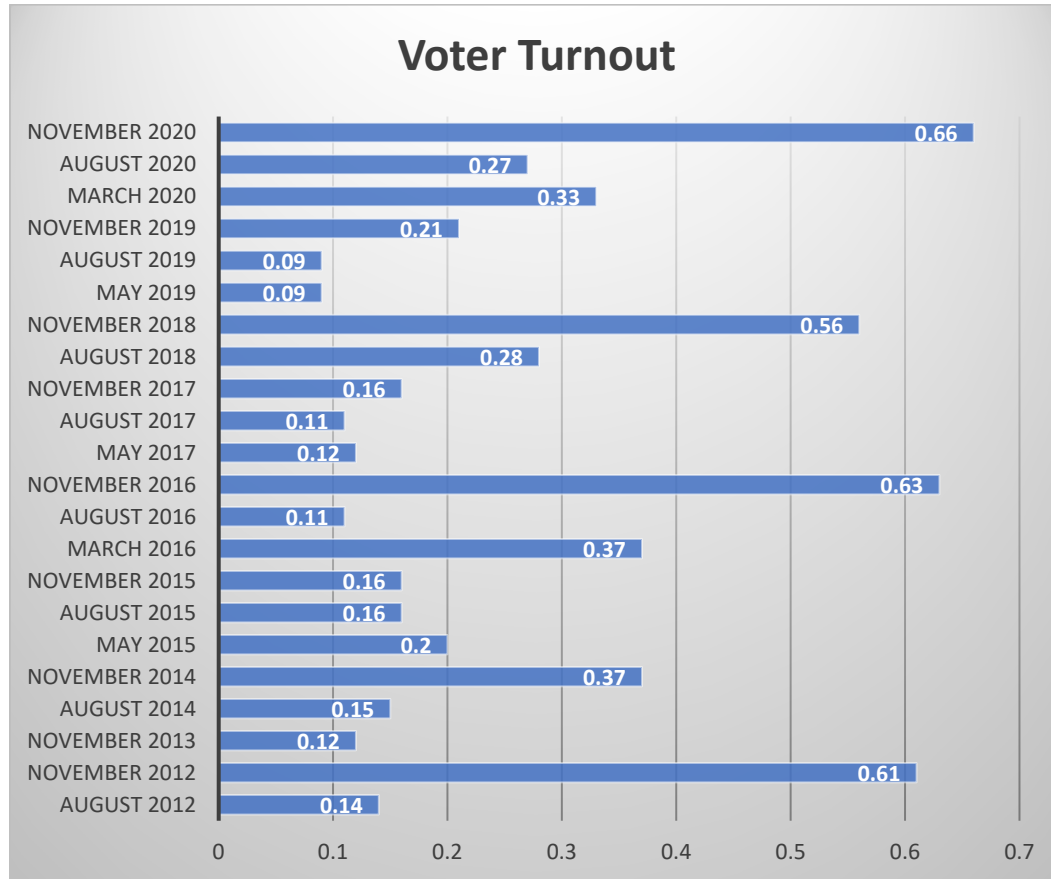
The majority of Clerk department expenditures are comprised of personal services and election worker pay followed by internal service charges for insurance, 311 call center services, building and equipment rental, and I.T. computer services. The remaining expenditures are for items such as contractual services, equipment maintenance, parking, office supplies, postage, printing & publishing and professional development.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Increase Voter Turnout</b>	EC.02 – Develop a Community Engagement Strategy	Voter Turnout	Each Election	21%	63%	66%	NA
<b>Goal #2: Staff trained to IIMC standards</b>	GE.03 – Attract, hire, train and retain high performing employees	# of Certified Municipal Clerk or greater	Annual	2	2	2	3
<b>Goal #3: Election Communications/Engagement</b>	EC.02 – Develop a Community Engagement Strategy	Number of Community Events	Annual	0	5	5	2

**CHARTS**

Goal #1 Performance Measure:



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p><b>Grand Rapids MI - FMS</b>  <b>Org Fund Budget Object Rollup</b>  <b>Statement Of Operations</b></p>
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Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Clerk (215 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,445,333	1,404,704	1,538,976	1,547,297	1,656,060	1,518,300
751 - Supplies	85,200	56,200	88,700	68,700	88,700	54,200
800 - Other Services and Charges	805,073	731,521	895,512	810,299	953,540	777,314
970 - Capital Outlays	6,000	6,000	30,000	10,000	10,000	26,000
<b>Total For Expenditures</b>	<b>2,341,606</b>	<b>2,198,425</b>	<b>2,553,188</b>	<b>2,436,296</b>	<b>2,708,300</b>	<b>2,375,814</b>
<b>Total For Clerk</b>	<b>2,341,606</b>	<b>2,198,425</b>	<b>2,553,188</b>	<b>2,436,296</b>	<b>2,708,300</b>	<b>2,375,814</b>



## DEPARTMENT # 733 - CODE COMPLIANCE

### [Code Compliance](#)

#### **OVERVIEW**

The Code Compliance Department seeks to protect the health and safety of residents, eliminate blight, and preserve neighborhoods. We believe property maintenance is critical in preserving investment and quality of life in neighborhoods. Through enforcement of City ordinances addressing residential and commercial property maintenance, and nuisance and zoning issues, we help keep Grand Rapids a healthy and safe place to live, work and play. While enforcement can seem punitive, staff work to create and maintain community partnerships that can assist with resources and services for those needing support in bringing properties into compliance.

The Code Compliance Development Department impacts multiple funds, including the General Fund (1010), Refuse Fund (2260), and the Receivership Fund (2361).

#### **Revenue Sources**

Revenues between the funds impacted by the Code Compliance Department are primarily comprised of fees associated with nuisance and code enforcement activities.

#### **Expenditures**

Expenditures associated with Code Compliance activities are primarily full-time wages. Other expenditures include contractual services and demolition services. Examples of the programs Code Compliance manages are listed by the various functions below.

#### **Residential Rental Property Certification**

The Residential Rental Property Certification Program is a proactive approach in maintaining safe, quality housing. All rental properties must be registered with the City and receive routine inspections. Code Compliance Officers conduct inspections and certify that the properties are substantially in compliance with the City's Property Maintenance Code.

#### **Residential Property Maintenance, Building Maintenance and Zoning Compliance**

The Code Compliance Department addresses property complaints for residential and non-residential buildings under the Property Maintenance, Building Maintenance and Zoning codes. These are properties that may be poorly maintained or neglected by their owners and have become of a concern to neighbors or the neighborhood. Zoning complaints often are concerns about overcrowding in dwellings, illegal fencing and structures, parking of recreational vehicles, etc.

#### **Nuisance Remediation**

Nuisances are conditions that tend to reduce private property value, promote blight and deterioration, create health and safety issues, and promote illegal activity. These include, but are not limited to, issues related to tall grass, trash, illegal dumping, inoperable vehicles, farm

animals, etc. Such conditions are addressed on a compliant complaint basis year-round and proactively by our Nuisance Inspection team that canvasses neighborhoods routinely spring through fall.

**Blight Monitoring**

Vacant properties exist throughout the community for various reasons. Properties deemed vacant and abandoned by City code are routinely monitored for unsafe or hazardous conditions, nuisances, and the status of improvement. Through the Blight Monitoring Program, Code Compliance Officers conduct an inspection every 30 days.

**Housing Appeal Board**

The HAB is a quasi-judicial body that acts on appeals filed by property owners who received enforcement action on their property. The Code Compliance Department provides staff support to this nine-member body that convenes a monthly hearing in which owners can appear to present their case.

**Hoarding Task Force**

The Grand Rapids Area Hoarding Task Force (GRAHT) ensures safe housing for individuals struggling with hoarding and works to raise public awareness of the issue. Our Code Compliance Manager and Community Liaison lead this public/private partnership to intervene and address case specific issues.

**PERFORMANCE MEASURE**

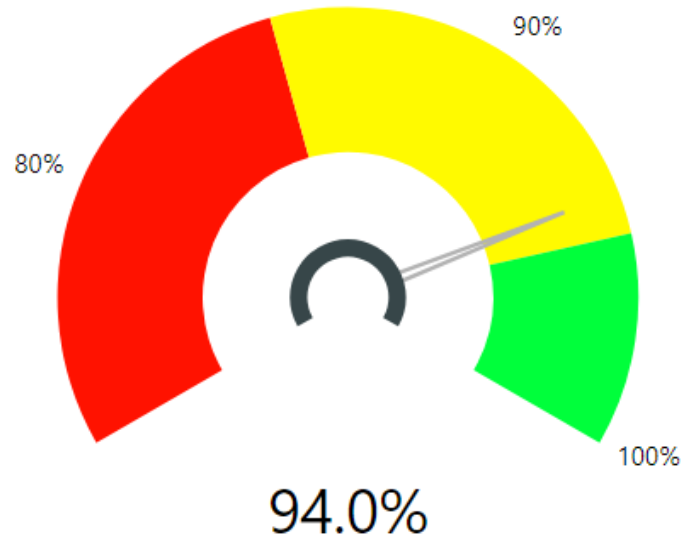
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: At least 95% of occupied rental dwellings are certified.</b>	SC.05 – Support efforts to ensure all residents have safe, stable, and permanent housing.	% of occupied rental dwellings certified	Annually	94.1%	95%	94%	95%
<b>Goal #2: Less than 70 days between monitoring inspections for blight properties.</b>	SC.05 – Support efforts to ensure all residents have safe, stable, and permanent housing.	days between monitoring inspections	Annually	71 days	<70 days	69 days	<70 days
<b>Goal #3: At least 80% on-time response rate for inspection requests.</b>	SC.05 – Support efforts to ensure all residents have safe, stable, and permanent housing.	% on-time response for inspection requests	Quarterly	74.1%	80%	74%	80%

**CHARTS**

Goal #1 Performance Measure:

At least 95% of occupied rental dwellings are certified.

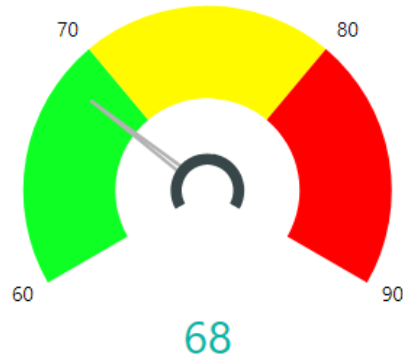
Our Target > 95% Occupied Rental Dwellings Certified



Occupied Rental Dwellings					
Status	Hotel/Multi-Family	Multi-Family	Single-Family	Two-Family	Total
Certified	235	19,622	7,740	8,682	<b>36,279</b>
Not Certified		853	650	806	<b>2,309</b>
<b>Total</b>	<b>235</b>	<b>20,475</b>	<b>8,390</b>	<b>9,488</b>	<b>38,588</b>

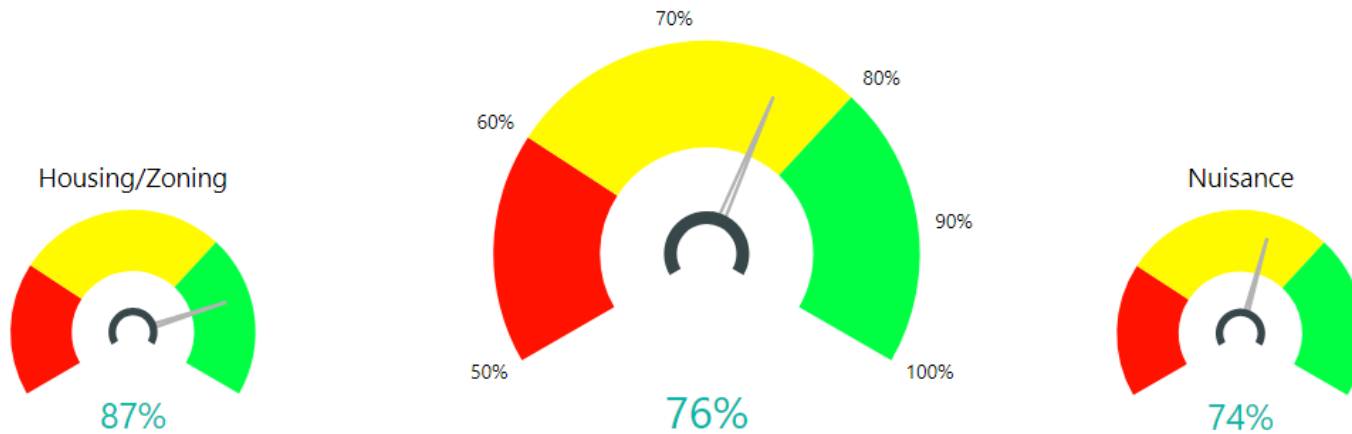
Goal #2 Performance Measure:  
Less than 70 days between monitoring inspections for blight properties.

### Target 2: <70 Days Between Blight Monitoring Inspections



Goal #3 Performance Measure:  
At least 80% on-time response rate for inspection requests.

### Target 3: >80% On-Time Response for Inspection Requests



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Code Compliance (733 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	2,630,700	2,764,922	2,855,908	2,946,768	3,018,163	3,074,081
751 - Supplies	32,000	32,000	35,000	35,000	35,000	35,000
800 - Other Services and Charges	770,222	664,540	692,245	705,328	720,342	734,265
970 - Capital Outlays	5,000	5,000	2,000	2,000	2,000	2,000
995 - Other Financing	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total For Expenditures</b>	<b>3,937,922</b>	<b>3,966,462</b>	<b>4,085,153</b>	<b>4,189,096</b>	<b>4,275,505</b>	<b>4,345,346</b>
<b>2260 - Refuse Collection</b>						
701 - Personnel Services	375,547	387,918	401,801	417,048	428,975	437,160
800 - Other Services and Charges	136,768	134,611	134,636	135,659	136,823	138,061
<b>Total For Expenditures</b>	<b>512,315</b>	<b>522,529</b>	<b>536,437</b>	<b>552,707</b>	<b>565,798</b>	<b>575,221</b>
<b>2361 - Receivership</b>						
800 - Other Services and Charges	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total For Expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total For Code Compliance</b>	<b>4,455,237</b>	<b>4,493,991</b>	<b>4,626,590</b>	<b>4,746,803</b>	<b>4,846,303</b>	<b>4,925,567</b>

**DEPARTMENT # 180 – COMMUNICATIONS**  
[Office of Communications](#)

**OVERVIEW**

The Communications Department facilitates strategic communication and collaboration between the City Commission, City departments, and community members to enhance transparency, trust, and shared decision making, with the aim of improving resident satisfaction through continued focus on providing accessible, timely, and accurate information.

The department uses a variety of techniques and platforms to engage with internal and external audiences and stakeholders. This includes but is not limited to media relations, community focused newsletters, website and social media management, strategic communications and marketing, video production, and graphic design support.

Additionally, the Department works closely with the Office of Equity and Engagement to drive meaningful dialogue with residents and community stakeholders with an emphasis on extending connections with underserved communities, foreign language populations, and those who might have limited access to government.

**Revenue Sources**

The activity of the Communications Department is solely funded within the City’s General Fund (1010). Currently, the Department does not have specific revenue sources of its own. Therefore, activity of the Department is funded by primary General Fund sources of revenue (i.e., income and property taxes).

**Expenditures**

A majority (80%) of the expenditures within the Communications Department cover the cost of full-time personnel who are dedicated toward advancing the goals of the Department and the City-wide Strategic Plan. Other expenditures include printing costs associated with City publications such as “We Are GR”, advertising & promotional costs, and contractual & administrative costs such contract-employee and office space expenditures.

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Communications (180 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	0	745,100	782,948	814,191	838,242	856,140
751 - Supplies	0	600	600	600	600	600
800 - Other Services and Charges	0	174,017	174,736	175,682	176,658	177,488
970 - Capital Outlays	0	1,680	1,680	1,680	1,680	1,680
<b>Total For Expenditures</b>	<b>0</b>	<b>921,397</b>	<b>959,964</b>	<b>992,153</b>	<b>1,017,180</b>	<b>1,035,908</b>
<b>Total For Communications</b>	<b>0</b>	<b>921,397</b>	<b>959,964</b>	<b>992,153</b>	<b>1,017,180</b>	<b>1,035,908</b>



## DEPARTMENT # 694 - COMMUNITY DEVELOPMENT

### [Community Development](#)

#### **OVERVIEW**

The mission of the Community Development Department is Building Great Neighborhoods! The Community Development Department operates housing and community development programs that increase housing stability and access to affordable housing, improve housing and neighborhood conditions, and provide economic opportunities for low- and moderate-income residents and vulnerable populations. We also support other departments in obtaining grant funds and are responsible for implementation and oversight of the indigent defense system within the 61st District Court.

The Community Development Department impacts multiple funds, including the General Fund (1010), Michigan Indigent Defense Commission Fund (2600), Other Grants Fund (2730), Community Development Program Fund (2733), Home Investment Partnership Program Fund (2734) and the Lead Hazard Control/Reduction Fund (2735).

#### **Revenues Sources**

Primarily, department activities are funded through federal and state grants, which the Community Development Department manages. Examples of these grants are indicated below in the Grants Management Office description.

#### **Expenditures**

Expenditures for Community Development vary between each of the funds & programs the department impacts, but primarily consist of full-time employee wages to manage the grant programs, as well as contracts associated with the programs themselves. Examples of the programs Community Development manages are listed by the various functions below.

#### **Grants Management**

The Grants Management Office plans, allocates, administers, and monitors federal, state, and philanthropic grant funds for housing and community development activities. Fund sources include, but are not limited to, the Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME), Emergency Solutions Grants (ESG), Justice Assistance Grant (JAG), Lead Hazard Control Grant, and CHIP Lead Grant.

#### **Housing Rehabilitation**

The Housing Rehabilitation Office facilitates housing rehabilitation projects for owner and tenant-occupied housing. Projects include emergency repairs of roofs and furnaces, major interior, and exterior improvements, lead based paint remediation, and improvements that address health issues such as asthma. Housing Rehabilitation Specialists assist property owners by identifying needed repairs, developing specifications, preparing, and receiving contractor bids, and monitoring contractor progress and quality.

**Accounting and Technology**

Grants administration for federal, state, and philanthropic grant funds requires significant financial oversight. Our Accounting and Technology Office manages the Department's fiscal resources and ongoing required financial reporting. Staff also manages the loan portfolio for housing rehabilitation programs; operates the Homebuyer Assistance Fund program; and supports development and maintenance of technological solutions Department wide.

**Fund Development**

Our fulltime Grant Writer assists in coordinating and preparing federal, state, and philanthropic grant applications for various City departments, including Parks and Recreation, Planning, Water, and the 61st District Court.

**Homelessness Coordination**

The Community Development Department is actively engaged in addressing issues of homelessness. The Homelessness Coordinator helps facilitate partnerships, coordinates internal and external City service responses, and supports community initiatives.

**Michigan Indigent Defense Compliance**

The Community Development Department is responsible for ensuring compliance with Michigan Indigent Defense Commission standards adopted by the Michigan legislature. Our Indigent Defense Coordinator ensures indigent criminal defendants in the 61st District Court obtain legal representation separate and without bias from the judiciary system. This also includes ensuring attorneys are available, trained, and competent to support defendants.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Increase the number of lead-safe housing units.</b>	HE.05 – Collaborate with and support partners working to reduce health disparities and the resulting undesired outcomes.	number of lead-safe housing units	Annually	79	80	38	60
<b>Goal #2: Increase the number of affordable housing units.</b>	EP.04 – Support housing development and services that help keep people in their homes.	number of new affordable housing units	Annually	139	110	111	77
<b>Goal #3: Increase the number of homes receiving home repair services from the City.</b>	SC.05 – Support efforts to ensure all residents have safe, stable, and permanent housing.	number of homes receiving home repair services	Annually	21	45	36	45
<b>Goal #4: Invest in services to assist households to exit homelessness and achieve housing stability.</b>	SC.05 – Support efforts to ensure all residents have safe, stable, and permanent housing.	# of persons stably housed	Annually	54	24	36	24

**CHARTS**

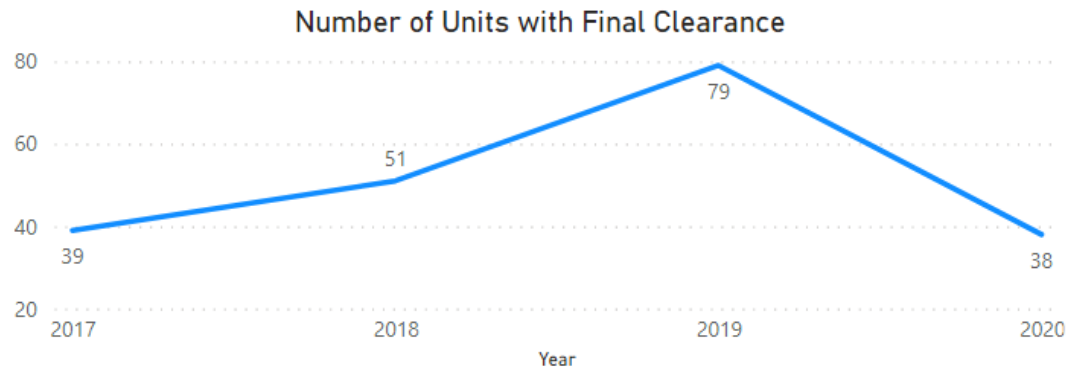
Goal #1 Performance Measure:

Increase the number of lead-safe housing units

City	Units
CITY OF KENTWOOD	1
CITY OF WALKER	1
COMSTOCK PARK	1
GRAND RAPIDS	200
GRANDVILLE	1
WYOMING	3
<b>Total</b>	<b>207</b>

Year	Units
2017	39
2018	51
2019	79
2020	38
<b>Total</b>	<b>207</b>

Zip	Units
49321	1
49418	1
49503	26
49504	46
49505	22
49506	21
49507	84
49509	2
49512	1
49525	1
49544	1
49548	1
<b>Total</b>	<b>207</b>



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Community Development Services (694 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	130,308	281,376	292,728	305,304	317,184	320,964
751 - Supplies	4,000	4,000	4,000	4,000	4,000	4,000
800 - Other Services and Charges	67,358	68,358	70,917	71,042	71,161	71,132
<b>Total For Expenditures</b>	<b>201,666</b>	<b>353,734</b>	<b>367,645</b>	<b>380,346</b>	<b>392,345</b>	<b>396,096</b>
<b>2600 - MI Indigent Defense Commission</b>						
701 - Personnel Services	0	108,576	115,584	123,084	130,584	132,384
751 - Supplies	0	3,469	2,221	2,221	2,221	2,221
800 - Other Services and Charges	0	543,465	543,465	543,465	543,465	543,465
970 - Capital Outlays	0	0	0	0	0	0
<b>Total For Expenditures</b>	<b>0</b>	<b>655,510</b>	<b>661,270</b>	<b>668,770</b>	<b>676,270</b>	<b>678,070</b>
<b>2730 - Other Grants</b>						
701 - Personnel Services	0	0	0	0	0	0
751 - Supplies	0	0	0	0	0	0
800 - Other Services and Charges	137,692	124,065	124,065	124,065	124,065	124,065
970 - Capital Outlays	0	0	0	0	0	0
<b>Total For Expenditures</b>	<b>137,692</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>	<b>124,065</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Community Development Services (694 )</b>						
<b>2733 - Community Development Program</b>						
701 - Personnel Services	1,034,524	1,161,475	1,201,869	1,246,666	1,288,661	1,308,576
751 - Supplies	33,522	25,100	25,100	25,100	25,100	25,100
800 - Other Services and Charges	2,711,994	2,928,671	2,931,022	2,935,589	2,940,716	2,945,975
970 - Capital Outlays	4,000	6,897	6,897	6,897	6,897	6,897
995 - Other Financing	1,317,925	1,024,200	968,936	968,936	968,936	968,936
<b>Total For Expenditures</b>	<b>5,101,965</b>	<b>5,146,343</b>	<b>5,133,824</b>	<b>5,183,188</b>	<b>5,230,310</b>	<b>5,255,484</b>
<b>2734 - Home Investment Partnership Pr</b>						
<b>Expenditures</b>						
701 - Personnel Services	123,010	115,020	120,732	126,888	132,960	134,676
751 - Supplies	0	0	0	0	0	0
800 - Other Services and Charges	1,323,524	1,162,640	1,152,830	1,152,830	1,152,830	1,152,830
<b>Total For Expenditures</b>	<b>1,446,534</b>	<b>1,277,660</b>	<b>1,273,562</b>	<b>1,279,718</b>	<b>1,285,790</b>	<b>1,287,506</b>
<b>Total For Community Development Services</b>	<b>6,887,857</b>	<b>7,557,312</b>	<b>7,560,366</b>	<b>7,636,087</b>	<b>7,708,780</b>	<b>7,741,221</b>

## DEPARTMENT # 191 – COMPTROLLER

### [City Comptroller](#)

#### **OVERVIEW**

The Comptroller Department serves as the City's accounting office, which is responsible for internal audits, City payroll, accounts payable, and accounting services. The Department's primary purpose is to oversee and account for the use of public funds and is independently accountable to the citizens of Grand Rapids. The Department is led by an elected City Comptroller.

Our mission is to provide high-quality, efficient services to the citizens of Grand Rapids as well as within the City government while ensuring the integrity of the systems in which the City operates.

Significant activities in the Office of the City Comptroller include:

- Auditing City services and processes
- Overseeing the City's independent audit and preparation of Annual Comprehensive Financial Report
- Publishing the Citizen's Guide to the City's Finances in English and Spanish
- Processing payroll and related taxes
- Processing payments to vendors, including payment for debt obligations
- Review of all federal and state grants and preparation of the Schedule of Expenditures of Federal Awards required by Uniform Guidance
- Maintain City's fixed asset schedule, which includes buildings, roads, and infrastructure, in accordance with accounting principles generally accepted in the United States of America

#### **Revenue Sources**

The Comptroller Department generates a very small amount of revenue each year through reimbursements and service fees collected.

#### **Expenditures**

Personnel costs and internal service fund charges from other City departments account for the majority of the Comptroller Department's expenses. The remaining discretionary spend covers the basic needs of the department including supplies, contractual services, postage, and the professional development of staff.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2020	2021		2022
				Actual	Target	Actual	Target
<b>Goal #1: Evolve our vendor payment services through transition to electronic payments (paperless)</b>	GE.02 – Foster and maintain fiscal sustainability.	Percentage of transition	Annual	New	New	New	½ half top volume vendors and all new vendors
<b>Goal #2: Double distribution of Popular Annual Financial Report (i.e. Citizen’s Guide)</b>	Not specifically identified	# of clicks / downloads	Annual	New	New	168	330
<b>Goal #3: Complete Annual Comprehensive Financial Report (ACFR) by December 31, 2021, with an unmodified opinion by external auditor</b>	Not specifically identified	Deadline met with unmodified opinion	Annual	Goal met	---	Goal Met	Same as KPI



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Comptroller (191 )</b>						
<b>1010 - General Fund Operating</b>						
<b>Expenditures</b>						
701 - Personnel Services	1,732,261	1,802,687	1,888,687	1,974,428	2,051,909	2,088,399
751 - Supplies	33,150	33,150	33,150	33,150	33,150	33,150
800 - Other Services and Charges	910,345	936,869	965,415	990,714	1,020,938	1,056,262
970 - Capital Outlays	0	0	8,000	15,000	15,000	15,000
<b>Total For Expenditures</b>	<b>2,675,756</b>	<b>2,772,706</b>	<b>2,895,252</b>	<b>3,013,292</b>	<b>3,120,997</b>	<b>3,192,811</b>
<b>Total For Comptroller</b>	<b>2,675,756</b>	<b>2,772,706</b>	<b>2,895,252</b>	<b>3,013,292</b>	<b>3,120,997</b>	<b>3,192,811</b>

**DEPARTMENT # 273 – 311 Customer Service**  
[311 Customer Service](#)

**OVERVIEW**

The 311 Customer Service Department serves customers of all City departments through a variety of channels. We offer efficient and comprehensive services in-person, by phone, via email, and through our mobile application and average more than 200,000 interactions annually. Our interactions range in difficulty from simple informational requests to dispatching for utility emergencies and inspection schedules to assessing and escalating issues that require special handling through the management team. We analyze complex issues and use customer feedback to recommend efficiencies and process improvements to our partner departments. We continue to be focused on the strategic plan values and priorities of innovation and collaboration between departments that find ways to change service delivery opportunities for our customers.

311 Customer Service places intentional focus on continuing to transform the customer experience to serve our diverse customers more equitable. We leverage partnerships within City departments to innovate our services. In collaboration with Communications, we work to digitize more service offerings so our community can conduct business, as needed, on their terms on the platform of their choice. In partnership with Facilities Management, 311 Customer Service oversees the City Hall Ambassador desk. This is a check-in point for City Hall visitors to ensure visitors are directed to the correct department for service, provides security for upper floors of City Hall, and documents in-person traffic to City Hall departments.

**Revenue Sources**

311 Customer Service operates as an Internal Service Fund in the City. We employ a charge-back model to recover operational costs. All our interactions, regardless of origin are timed to the second by the topic covered. Our partner departments are billed a percentage of our operational costs based on the number of seconds we spent on their topics. We include a 2% charge each month to maintain a fund balance.

**Expenditures**

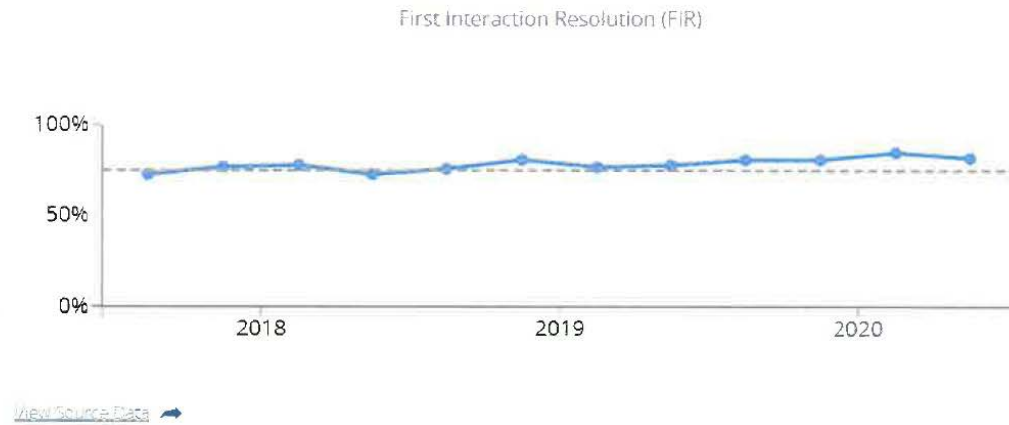
The main 311 Customer Service expenditures are personnel costs for Customer Service Representatives and Management. We currently fund one management position that recently transitioned to Communications to handle Digital Content Coordination. Other expenditures include computer and phone equipment, supplies, IT services, and software maintenance agreements.

**PERFORMANCE MEASURE**

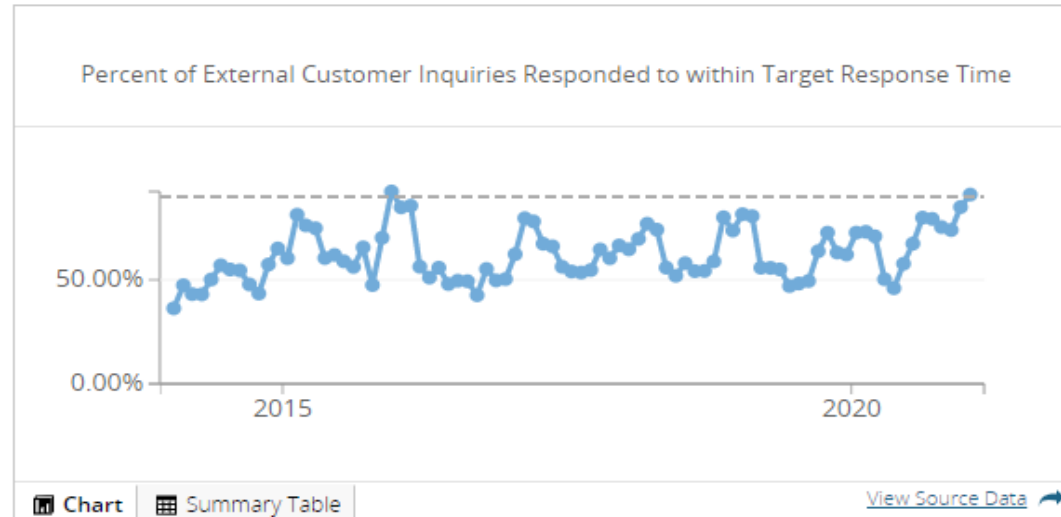
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Increase customer satisfaction by meeting a customer’s needs in their first interaction with the city.</b>	ECC.03 – Create a process to gauge and enhance community perception.	% of Interactions Resolved on First Interaction	Monthly	≈75%	>75%	≈80%	>75%
<b>Goal #2: Meet target external customer response times</b>	ECC.01 – Enhance communication with the public.	% of External Customer Inquiries Responded to within Target Response Time	Monthly	Not Established at that time	90%	61%	90%
<b>Goal #3: Increase customer satisfaction by reducing interaction handle times.</b>	ECC.03 – Create a process to gauge and enhance community perception.	Average Handle Time	Monthly	03:33 MM:SS	04:00	03:09	03:50

## CHARTS

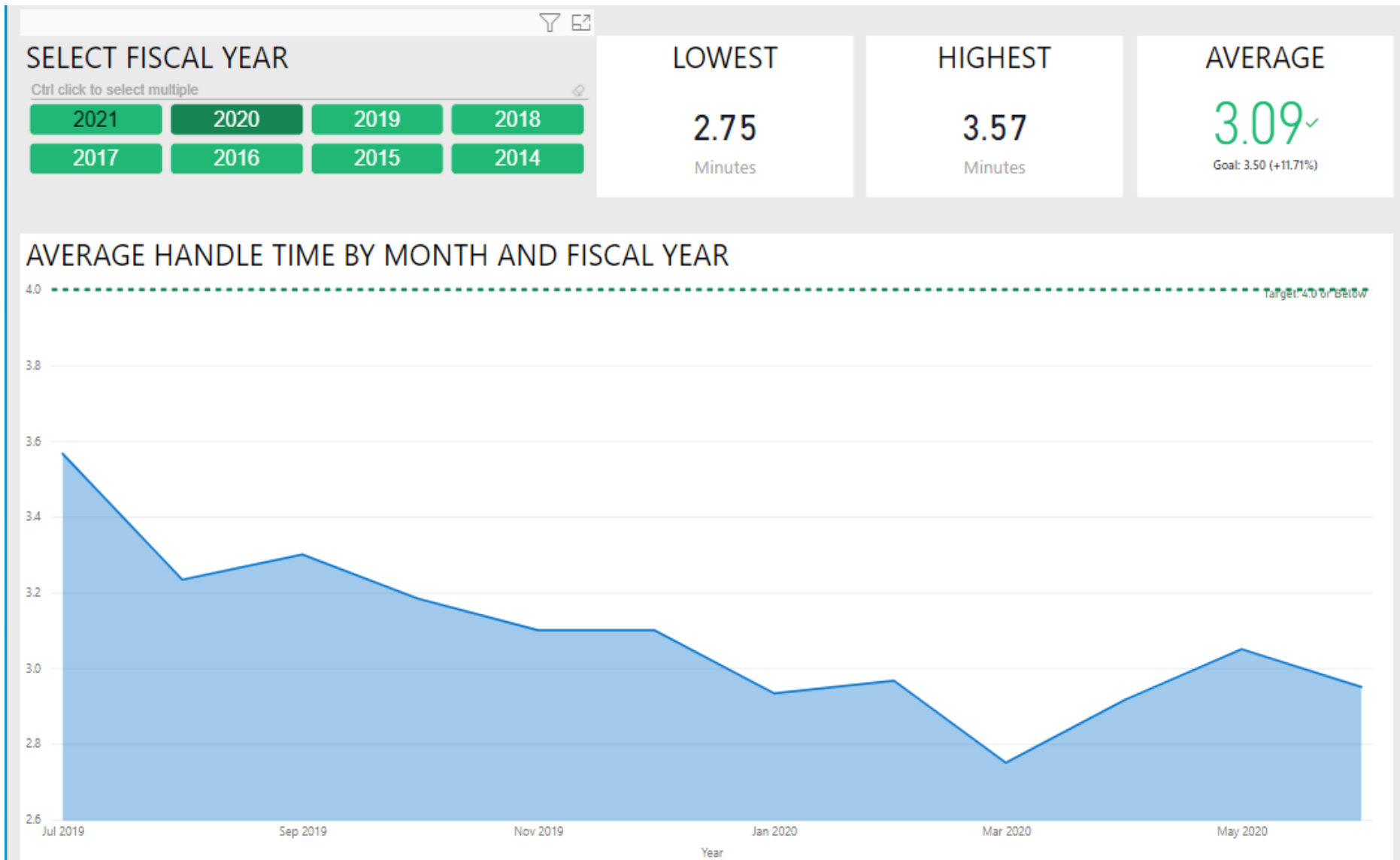
Goal #1 Performance Measure:



Goal #2 Performance Measure:



Goal #3 Performance Measure:



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>
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Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>311 Customer Service (273 )</b>						
<b>1010 - General Fund Operating</b>						
800 - Other Services and Charges	39,060	39,680	100,680	100,680	100,680	100,680
<b>Total For Expenditures</b>	<b>39,060</b>	<b>39,680</b>	<b>100,680</b>	<b>100,680</b>	<b>100,680</b>	<b>100,680</b>
<b>6110 - Customer Service</b>						
701 - Personnel Services	1,516,261	1,522,645	1,584,281	1,646,717	1,699,140	1,736,055
751 - Supplies	6,850	4,750	4,750	4,750	4,750	4,750
800 - Other Services and Charges	504,629	520,388	521,486	531,179	542,310	553,815
970 - Capital Outlays	9,792	9,792	9,988	10,188	10,391	10,454
<b>Total For Expenditures</b>	<b>2,037,532</b>	<b>2,057,575</b>	<b>2,120,505</b>	<b>2,192,834</b>	<b>2,256,591</b>	<b>2,305,074</b>
<b>Total For 311 Customer Service</b>	<b>2,076,592</b>	<b>2,097,255</b>	<b>2,221,185</b>	<b>2,293,514</b>	<b>2,357,271</b>	<b>2,405,754</b>

**DEPARTMENT # 701 & 703 - DESIGN, DEVELOPMENT & COMMUNITY ENGAGEMENT**  
[Design, Development & Community Engagement](#)

**OVERVIEW**

The Design, Development & Community Engagement Department (DDCE) houses the Planning Department, Building Inspections Division, Long-range Planning, and our Community Engagement team. DDCE is focused on elevating the quality of life in the City of Grand Rapids through our services and innovations. The DDCE Planning Department partners with local developers, designers, and City Departments to guide public and private development efforts. The Building Inspection division of DDCE performs the professional plan review, permit issuance, and inspection services to our customers and residence. Long Range Planning establishes the framework for equitable future development through land use, transportation, green infrastructure, and urban design. Finally, the DDCE Community Engagement team educates the residence of Grand Rapids on the public and private improvements taking place in their lived space. They receive feedback and coordinate those ideas with the perspective project teams.

DDCE is comprised of 42 full-time City staff members out of the City's 1120 Monroe Ave facility. In addition to the full-time staff, we house 9 temporary staff and 1 embedded IT member.

The DDCE operates out of two department funds in the accounting structure. The Building Inspection Fund (703-2490) and the Planning Department fund (701). The Planning Department Fund is divided across several divisions: Planning (1000), Long-Range Planning (2000), Cannabis Business Review (2550), Historic Preservation (3000), and Community Engagement (3500)

**Revenue Sources: Building Inspections (703)**

The Building Inspection division of the DDCE revenue is generated by a cost-recovery model. This is accomplished by charging application fees and inspection fees for the DDCE's various services we provide our community. Cost of effort analysis is performed on an annual basis to ensure proper and equitable service charges. In addition to the cost recovery model, the Building Inspection division also maintains a fund balance to help the division through years with lower than anticipated application and inspection activity.

**Revenue Sources: Planning Department (701)**

The Planning Department division of the DDCE operation has a hybrid revenue system. The Planning Department has a cost-recovery model for several of its services. These include application and inspection fees. The Community Engagement Division of the Planning Department operates through a charge-back model for work performed on behalf of partner departments. Additionally, as some of the Planning Department services are performed for the general good of the City, a portion of the Planning Department budget is supported by the General Operation fund.

## Expenditures

The majority of the DDCE expenditures cover personnel costs (78%). The remainder of the expenses for the DDCE department is to cover the facilities, technology, and equipment used by the DDCE team to perform their services.

## PERFORMANCE MEASURE

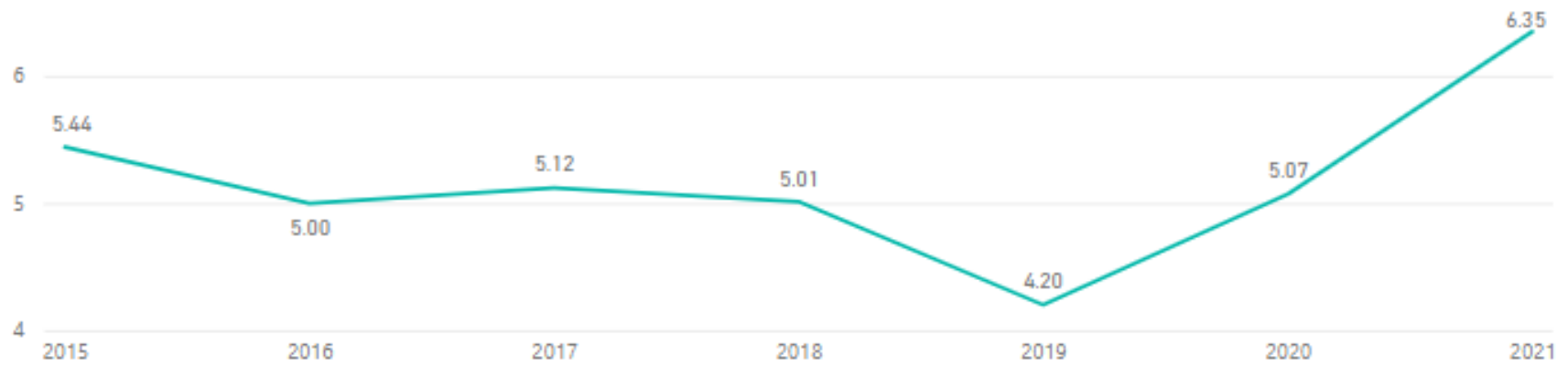
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021 Target
					Target	Actual	
<b>Goal #1: Process plan reviews within 5 business days on average each month through 2021</b>	GE.06 – Update the Master Plan to enable smart equitable growth.	Average time of reviewing the application	Monthly	4.20	5 Days	5.07	5
<b>Goal #2: 95 % of planning reviews performed administratively each month through 2021</b>	GE.03 – Attract, hire, train and retain high performing employees.	% of planning application reviews performed administratively	Monthly	94%	95%	96%	95%
<b>Goal #3: 100 Proactive staff follow-ups (PFU) on permits each month through 2021</b>	GE.03 – Attract, hire, train and retain high performing employees.	Perform 100 proactive staff follow ups per month	Monthly	N/A	720 PFU (60/mo.)	52%	100%
<b>Goal #4: Translate all permit applications into Spanish</b>	GE.01 – Embed equity throughout government operations.	% of all applications translated into Spanish	Annually	N/A	75%	76%	100%
<b>Goal #5: Engage with 500 people in 2021 for the Community Master Plan</b>	ECC.03 – Create a process to gauge and enhance community perception.	Number of individuals engaged for the Community Master Plan	Annually	N/A	New in 2021	N/A	500



**CHARTS**

Goal #1 Performance Measure:  
Process plan reviews within 5 business days

Average Review Days



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS                      Org Fund Budget Object Rollup                      Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Planning (701 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,511,466	1,636,887	1,695,253	1,758,275	1,811,629	1,845,587
751 - Supplies	33,843	30,500	32,000	32,000	32,000	32,000
800 - Other Services and Charges	498,175	464,485	482,679	489,062	496,527	504,088
970 - Capital Outlays	9,307	9,307	1,200	1,200	1,200	1,200
995 - Other Financing	4,183	4,669	4,734	4,800	4,867	4,935
<b>Total For Expenditures</b>	<b>2,056,974</b>	<b>2,145,848</b>	<b>2,215,866</b>	<b>2,285,337</b>	<b>2,346,223</b>	<b>2,387,810</b>
<b>Total For Planning</b>	<b>2,056,974</b>	<b>2,145,848</b>	<b>2,215,866</b>	<b>2,285,337</b>	<b>2,346,223</b>	<b>2,387,810</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup Summary  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Building Inspections (703 )</b>						
<b>2490-Building Inspections</b>						
701 - Personnel Services	3,506,701	3,822,370	3,944,531	4,061,099	4,151,865	4,217,730
751 - Supplies	51,705	50,700	50,700	50,700	50,700	50,700
800 - Other Services and Charges	1,411,420	1,542,112	1,523,701	1,548,083	1,575,059	1,599,176
970 - Capital Outlays	9,922	9,922	5,500	5,500	5,500	5,500
995 - Other Financing	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total For Expenditures</b>	<b>4,984,748</b>	<b>5,430,104</b>	<b>5,529,432</b>	<b>5,670,382</b>	<b>5,788,124</b>	<b>5,878,106</b>
<b>Total For Building Inspections</b>	<b>4,984,748</b>	<b>5,430,104</b>	<b>5,529,432</b>	<b>5,670,382</b>	<b>5,788,124</b>	<b>5,878,106</b>

## DEPARTMENT # 325 - COMMUNITY DISPATCH

[Police Department](#)

### **OVERVIEW**

As the primary Public Safety Answering Point (PSAP) for the City of Grand Rapids, the Grand Rapids Police Emergency Communications Center answers all 911 calls for the City of Grand Rapids and non-emergency calls for the Grand Rapids Police Department. The communications center also provides dispatch services for Grand Rapids Police Department and Grand Rapids Fire Department. The communications center manages the installation, maintenance, and upfitting of radio equipment for GRPD vehicles. Also, assists with the implementation of Computer Aided Dispatch and other technology used in GRPD vehicles. The Grand Rapids Police Emergency Communications Center serves as the backup center for the Kent County Communications Center and provides dispatch staffing and support for the Emergency Operations Center housed at GRPD Headquarters.

The communications center interacts with GRPD, GRFD, City and County Emergency Management Personnel, City Department personnel, and Kent County Communications personnel to plan, coordinate and support communications between public service agencies in incidents involving GRPD or GRFD. The communications center continues to focus on excellence in performance, customer service, procedures, leadership, and mentoring, and recently became the first PSAP in the state of Michigan to receive accreditation from the Commission for the Accreditation of Law Enforcement Agencies (CALEA). In December of 2020, the communications center coordinated with GRPD and GRFD to become the first Kent County PSAP to join the Michigan Public Safety Communication System (MPSCS) 800mhz radio system. Pending final adoption by all Kent County agencies late in 2021, this system improves interoperable communication between public safety, fire, and support organizations. The communications center is also working in concert with Kent County Communications personnel to implement Text to 9-1-1 in the 2021 calendar year. This important improvement utilizes modern technology to provide another avenue for emergency support to city and county residents and visitors, especially those who are hearing impaired or otherwise unable to communicate verbally by telephone.

### **Revenue Sources**

The Grand Rapids Police Emergency Communications Center receives revenue from the PSAP agreement with the Kent County Dispatch Authority (KCDA) and dispatches service fees charged to Grand Valley State University Police Department. KCDA payments are based on the three-year rolling average of 9-1-1 call count and fire incident volumes as reported by the Grand Rapids Police Emergency Communications Center and the Kent County Communications Center.

### **Expenditures**

Payroll costs account for over 93 percent of expenditures. Other budget expenditures include supplies, maintenance, equipment, software, training, and personnel-related costs necessary to provide prompt answer times to the public and to support GRPD and GRFD in meeting service and performance goals. Based on an asset management plan adopted by KCDA in 2019, some equipment expenses formerly covered by KCDA are now the responsibility of the PSAP.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021
					Target	Actual	Target
<b>Goal #1: Answer 95% of 9-1-1 calls within 15 seconds, according to requirements of the PSAP agreement with KCDA</b>	EC.01 — Enhance Communication with the Public.	% of 9-1-1 Calls Answered Within 15 Seconds; Data Source: Phone System Report	Monthly	95.11%	95%	95.84%	95%
<b>Goal #2: Answer 99% of 9-1-1 calls within 40 seconds, according to requirements of the PSAP agreement with KCDA</b>	EC.01 — Enhance Communication with the Public.	% of 9-1-1 Calls Answered Within 40 Seconds; Data Source: Phone System Report	Monthly	99.62%	99%	99.69%	99%
<b>Goal #3: Assess customer service and technical excellence in call processing with a comprehensive Quality Assurance Program</b>	SC.04 — Provide professional community-oriented policing to enhance trust & safety.	% of Calls Assessed as Part of QA Program; Data Source: QA Software Report	Monthly	85.5%	86%	86.2%	86.5%
<b>Goal #4: Maintain call processing times for moderate risk fire suppression incidents to support NFPA Standards, CPSE accreditation and ISO classification for GRFD</b>	SC.02 – Create shared understanding on safety outcomes.	Call Processing Time for Moderate Risk Fire Suppression Incidents; Data Source: GRFD Baseline Performance Reports	Monthly	2:11	1:30	2:06	1:30
<b>Goal #5: Improve compliance with State 9-1-1 Committee (SNC) training standards for telecommunicator certification. Include training in mental health and service to special needs population groups.</b>	SC.01-Develop knowledge and skills to prepare for emergencies, especially vulnerable and marginalized populations	% Compliance with SNC Training Standards for Telecommunicator Cert.; Data Source: SNC Training Report	Quarterly	57%	75%	80%	100%

**CHARTS**

Goals #1 and #2 Performance Measure:

<b>% For 911 Call Answering Time Thresholds</b>		
<b>Quarter</b>	<b>15- Second Response</b>	<b>40-Second Response</b>
Q1	97.26%	99.86%
Q2	96.25%	99.72%
Q3	94.75%	99.61%
Q4	95.38%	99.61%
<b>2020 Annual</b>	<b>95.84%</b>	<b>99.69%</b>

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Dispatch (325 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	0	5,699,360	5,813,053	6,002,932	6,160,738	6,279,782
751 - Supplies	0	20,375	52,375	52,375	52,375	52,375
800 - Other Services and Charges	0	364,923	376,296	386,304	397,220	410,945
970 - Capital Outlays	0	16,630	8,302	8,551	8,808	9,072
<b>Total For Expenditures</b>	<b>0</b>	<b>6,101,288</b>	<b>6,250,026</b>	<b>6,450,162</b>	<b>6,619,141</b>	<b>6,752,174</b>
<b>2610 - Community Dispatch</b>						
701 - Personnel Services	5,236,589	0	0	0	0	0
751 - Supplies	20,750	0	0	0	0	0
800 - Other Services and Charges	597,347	0	0	0	0	0
970 - Capital Outlays	17,020	0	0	0	0	0
995 - Other Financing	-112,180	0	0	0	0	0
<b>Total For Expenditures</b>	<b>5,759,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total For Dispatch</b>	<b>5,759,526</b>	<b>6,101,288</b>	<b>6,250,026</b>	<b>6,450,162</b>	<b>6,619,141</b>	<b>6,752,174</b>

**DEPARTMENT # 286 – 61<sup>st</sup> DISTRICT COURT**  
[61st District Court](#)

**OVERVIEW**

The 61<sup>st</sup> District Court budget is used to account for the revenues and expenditures related to the operations of the local court division of the Michigan Trial Court system. The 61st District Court has eighty-eight full and part-time employees, six judges, and one full-time attorney magistrate. The 61st District Court handles matters that occur within the city limits of Grand Rapids. It is a court of limited jurisdiction, handling civil, criminal, and traffic cases. The court has jurisdiction over civil cases up to \$25,000, small claims and landlord-tenant issues, misdemeanor criminal cases, and felony cases until preliminary examination.

The 61<sup>st</sup> District Court is one of five third-class District Courts located in large urban communities in Michigan. Typically, these courts cost their funding units more proportionately in general fund monies for operations than first and second-class District Courts in rural and suburban settings who also receive state funds to help offset the costs of their operations.

**Revenue Sources**

Revenue in the District Court Fund 7400 is primarily derived from filing fees assessed for Civil case filings (General Civil, Landlord -tenant and Small Claims cases), costs and fines assessed on civil infractions cases (traffic and parking offense fees and state fees) and on criminal cases (Court costs, fines, restitution, crime victim rights fees- and state fee). The District Court also receives a subsidy from the City's General Fund to support operations, as well as a subsidy from the City's Capital Reserve Fund to support facility debt service payments as well as a facility operating lease.

**Expenditures**

Expenditures in the District Court Fund 7400 primarily consist of personnel costs, fees paid to external entities such as the State or County, as well as facilities costs for the court building located at 180 Ottawa NW, Grand Rapids, MI 49503.



**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021
					Target	Actual	Target
<b>Goal #1: Criminal cases are processed in an efficient and timely manner.</b>	Not specifically identified	Percentage of opened Cases close within 126 days	Annually	94%	90%	82%	90%
<b>Goal #2: Civil cases are processed in an efficient and timely manner</b>	Not specifically identified	Percentage of opened Cases close within 84 days	Annually	95%	90%	77%	90%
<b>Goal #3: All non-mandated ancillary programs provided by the court are substantially self-sustaining. Drug, Sobriety and Community Outreach Court, Drug Lab, Domestic Assault Response Team and Work Crew Program. (Except for 2021 due to COVID related issues)</b>	GE.02 – Foster and maintain fiscal sustainability.	Ancillary programs 100% self-sustaining	Annually	90%	100%	75%	100%
<b>Goal #4: Drug/Sobriety Court Graduation Rates</b>	SC.03 – Enhance partnerships within the community to recover from significant incidents that occur in the City.	Successful Completion of Specialty Court Programs	Annually	63%	70%	61%	70%

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>61st District Court (286 )</b>						
<b>2600 - MI Indigent Defense Commission</b>						
751 - Supplies	2,100	0	0	0	0	0
800 - Other Services and Charges	500,030	0	0	0	0	0
<b>Total For Expenditures</b>	<b>502,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7400 - 61st District Court</b>						
701 - Personnel Services	6,968,570	7,305,071	7,507,759	7,730,280	7,918,336	8,057,955
751 - Supplies	102,269	101,949	105,924	108,148	110,420	112,741
800 - Other Services and Charges	6,445,994	5,265,065	5,446,009	5,602,180	5,729,706	5,871,250
970 - Capital Outlays	147,304	36,204	36,566	37,298	38,044	38,614
995 - Other Financing	-531,424	-381,249	-392,888	-404,337	-413,895	-422,417
<b>Total For Expenditures</b>	<b>13,132,713</b>	<b>12,327,040</b>	<b>12,703,370</b>	<b>13,073,569</b>	<b>13,382,611</b>	<b>13,658,143</b>
<b>Total For 61st District Court</b>	<b>13,634,843</b>	<b>12,327,040</b>	<b>12,703,370</b>	<b>13,073,569</b>	<b>13,382,611</b>	<b>13,658,143</b>

## DEPARTMENT # 728 – ECONOMIC DEVELOPMENT

### [Economic Development](#)

#### **OVERVIEW**

The Economic Development Department (EDD) provides services in four key areas: 1.) Business retention, expansion, and attraction, 2.) real estate development, 3.) business development, and 4.) neighborhood business districts. The department manages the Economic Development Project Team and 10 different boards, including the Brownfield Redevelopment Authority, the Economic Development Corporation (EDC), the SmartZone Local Development Finance Authority, six Corridor Improvement Authorities (CIAs), and one Business Improvement District (BID). The EDD works cooperatively with other City departments and many external partners on various public-private projects. Tax incentive programs are utilized to support real estate and business development. In addition, the EDC assists in the financing of projects through tax-exempt or taxable bond debt. The EDD also supports small business development through various service contracts with local service providers, including efforts to support and expand high-technology business development through the SmartZone. Implementation of the CIAs' Tax Increment Financing (TIF) and Development Plans provides financial support to the neighborhood business districts. The EDD is also responsible for managing the City's real estate inventory and undertakes projects related to property acquisition and disposition, including tax foreclosures.

The Economic Development Department impacts multiple City funds, including the General Fund (1010), the Property Management Fund (2360) and the Economic Development Corporation Fund (2440). The Economic Development Department also impacts several authorities, which are presented separately to the City Commission for appropriation.

#### **Revenue Sources**

The Property Management Fund and the Economic Development Corporation Fund are both special revenue funds, both of which receive some portion of revenue from General Fund support. The Property Management Fund receives revenue from property sales associated with tax foreclosures, while the Economic Development Fund receives revenue from bond applications and tax exemption applications. The activity of the Economic Development Department within the General Fund is not funded by a specific revenue source.

#### **Expenditures**

Expenditures within the Property Management Fund primarily include the cost of a contract with the State of Michigan Land Bank, as well as land purchases related to the acquisition of tax foreclosure property. Within the Economic Development Fund and the General Fund, expenditures include contractual services support as well as full-time wages for implementation of economic development programs.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021
					Target	Actual	Target
<b>Goal #1: Complete at least 80 business retention and expansion (BRE) visits in FY 22</b>	EPA.02 – Support the creation, retention, and growth of businesses.	Number of BRE visits	Annually	Not measured	75	52	80
<b>Goal #2: Incentivize and support efforts to build the capacity of MBEs, WBEs, and MLBEs through the Inclusion Plan Policy for all economic development incentive applications.</b>	EPA.02 – Support the creation, retention, and growth of businesses.	Total amount of construction subcontracts awarded to MBEs, WBEs, and MLBEs	Annually	N/A	N/A	N/A	\$5M
<b>Goal #3: Total private investment for projects receiving any economic development incentives</b>	EPA.02 – Support the creation, retention, and growth of businesses.	Total amount of committed private investment	Annually	\$158M	\$165M	\$179M	\$188M

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Economic Development (728 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	115,748	221,859	233,207	244,682	255,636	258,792
751 - Supplies	0	950	969	988	1,008	1,028
800 - Other Services and Charges	85,127	100,595	102,735	104,862	107,058	109,173
998 - Special Items	482,500	0	0	0	0	0
<b>Total For Expenditures</b>	<b>683,375</b>	<b>323,404</b>	<b>336,911</b>	<b>350,532</b>	<b>363,702</b>	<b>368,993</b>
<b>2360 - Property Management</b>						
701 - Personnel Services	29,488	16,056	16,992	18,048	19,068	19,260
800 - Other Services and Charges	563,771	107,340	87,785	38,246	38,728	39,188
970 - Capital Outlays	200,000	150,000	150,000	150,000	150,000	150,000
990 - Debt Service	43,125	42,184	46,225	45,087	49,068	47,824
<b>Total For Expenditures</b>	<b>836,384</b>	<b>315,580</b>	<b>301,002</b>	<b>251,381</b>	<b>256,864</b>	<b>256,272</b>
<b>2440 - Economic Development Corp</b>						
701 - Personnel Services	139,948	31,764	32,912	34,800	35,460	35,988
751 - Supplies	2,500	2,500	2,500	2,500	2,500	2,500
800 - Other Services and Charges	345,811	88,692	88,733	88,774	88,816	88,859
<b>Total For Expenditures</b>	<b>488,259</b>	<b>122,956</b>	<b>124,145</b>	<b>126,074</b>	<b>126,776</b>	<b>127,347</b>
<b>Total For Economic Development</b>	<b>2,008,018</b>	<b>761,940</b>	<b>762,058</b>	<b>727,987</b>	<b>737,342</b>	<b>752,612</b>

**DEPARTMENT # 448 – ENERGY, LIGHTING & COMMUNICATIONS**  
[Energy, Lighting & Communications](#)

**OVERVIEW**

The Energy, Lighting, and Communications Department is responsible for operating and maintaining the City’s electrical utility system valued at approximately \$111,240,000. The energy system includes a substation, primary switchgear, and primary and secondary electrical distribution. The electrical distribution networks deliver approximately 26,000,000 Kilowatt-hours of power to City-owned assets annually. These assets include streetlights, traffic signals, office buildings, garages, parking lots, parking ramps, parks, etc.

The Energy, Lighting & Communications Department owns and operates the City’s Street lighting system which includes over 18,000 streetlights. This street lighting system provides industry-standard lighting levels for citizens and visitors as they travel on City streets after dark.

The Energy, Lighting & Communications Department also owns and maintains a shared communications infrastructure. This infrastructure is referred to as the Pole Line & Duct System (PLDS). This network of utility poles, conduits, duct banks, vaults, and manholes are in our street rights-of-way and are used as the support infrastructure to deliver our utility and communications services throughout the City. Extra capacity is intentionally built into these systems to allow other organizations to lease and use these assets. This partnership is formed so other entities can provide services such as cell-phone data, internet, cable TV, 5G networks, and fiber optics without recurring excavation in our streets.

The Energy, Lighting & Communications Department operates within four separate City funds including the City’s General Operating Fund (1010), the Capital Improvement Fund (4010), and two Capital Infrastructure Bond Funds (4013 & 4014). Operations and maintenance are funded through the General Operating Fund and supplemented by revenue.

**Revenue Sources**

A major revenue source is the user fees, licensing, and permits associated with the Pole Line & Duct System. Revenue is also generated by electrical distribution billing to users of the system.

**Expenditures**

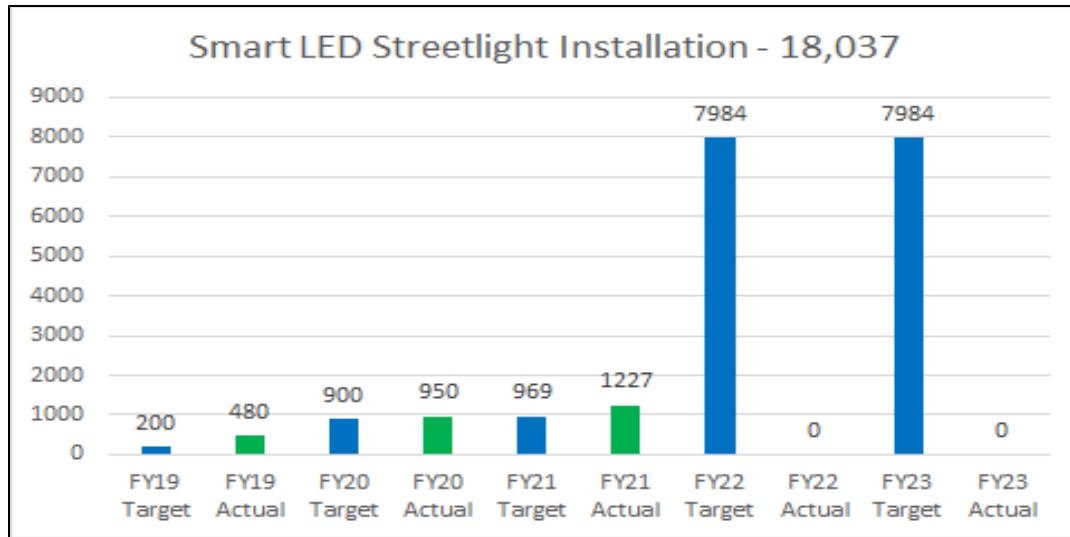
Expenditures include personnel costs, necessary parts inventory to ensure routine maintenance and critical repairs are performed promptly, and an array of contractual outside services such as engineering services, additional line crews, legal counsel, vector truck services, etc.

**PERFORMANCE MEASURE**

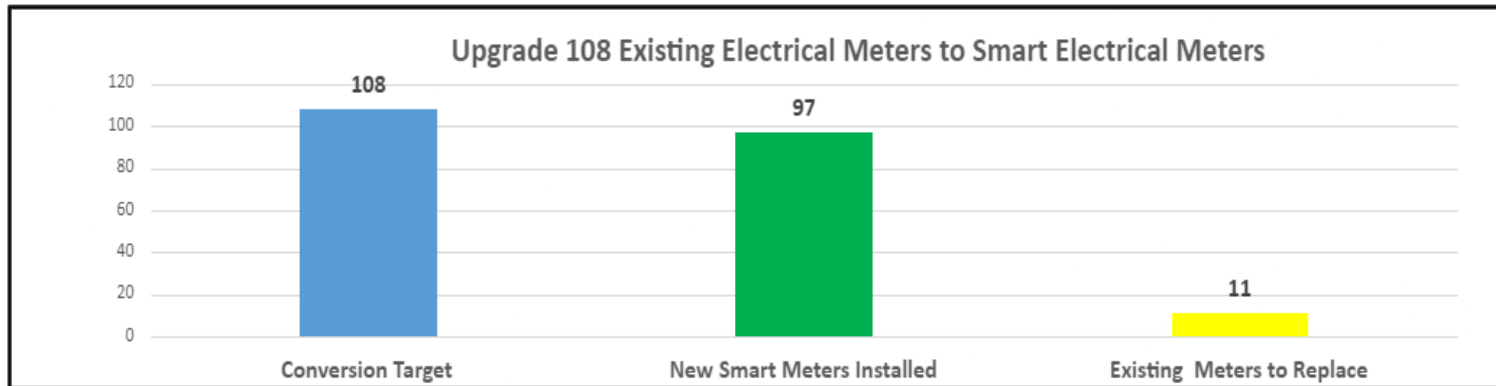
Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Targets
<p><b>Goal #1: Convert 18,037 streetlights from HPS to LED's by December 2022.</b></p> <p><b>Action Plan: Replace streetlights.</b></p>	GE.01 – Embed equity throughout government operations.	Streetlights converted	Quarterly	950	950	969	7984
<p><b>Goal #2: Convert 114 customer standard electrical meters to new “Smart Electrical Meters” by June 2021.</b></p> <p><b>Action Plan: Convert meters.</b></p>	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications and data sharing with the community.	Meters converted	Quarterly	6	114	108	114
<p><b>Goal #3: Convert 114 electrical customers from manual to “automated invoicing” starting July 2021.</b></p> <p><b>Action Plan: Work with UBO to move to automated billing.</b></p>	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications and data sharing with the community.	Customers converted	Quarterly	0	114	0	114

**CHARTS**

Goal #1 Performance Measure:



Goal #2 Performance Measure:





**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Street Lighting (448 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,357,872	1,520,976	1,581,013	1,639,115	1,687,536	1,718,334
751 - Supplies	507,088	460,489	474,304	488,533	503,188	513,338
800 - Other Services and Charges	3,166,305	2,759,305	2,741,922	2,825,706	2,913,386	2,987,658
970 - Capital Outlays	22,000	34,000	22,360	22,731	23,113	23,506
995 - Other Financing	-300,000	-100,000	-100,000	-100,000	-100,000	-100,000
<b>Total For Expenditures</b>	<b>4,753,265</b>	<b>4,674,770</b>	<b>4,719,599</b>	<b>4,876,085</b>	<b>5,027,223</b>	<b>5,142,836</b>
<b>4010 - Capital Improvement</b>						
970 - Capital Outlays	0	0	0	0	100,000	663,412
<b>Total For Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>663,412</b>
<b>4014 - Capital Improvement Bonds Series 2021</b>						
970 - Capital Outlays	8,150,000	0	0	0	0	0
<b>Total For Expenditures</b>	<b>8,150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total For Street Lighting</b>	<b>12,903,265</b>	<b>4,674,770</b>	<b>4,719,599</b>	<b>4,876,085</b>	<b>5,127,223</b>	<b>5,806,248</b>

## DEPARTMENT # 447 – ENGINEERING DEPARTMENT

### [Engineering Department](#)

#### **OVERVIEW**

The Engineering Department works closely with the Public Services Group providing capital planning and project delivery services for road maintenance and reconstruction, sidewalks, utilities, and city facilities. Over the past three fiscal years, the Department has initiated 325 new Capital Projects with a total value exceeding \$274 million. The department also provides support for private development, permitting, surveying, city GIS data, and asset management. The completion of these projects furthers the objectives and strategies of the Mobility, Health and Environment, and Economic Prosperity and Affordability priorities as outlined in the City’s Strategic Plan.

In carrying out the department’s mission “to make innovative contributions that positively impact the community and elevate the quality of life”, the department will seek to further advance equitable outcomes and opportunities in FY2022. This will be accomplished by improving and expanding our analysis of contractor and subcontractor diversity initiatives, seeking to embed equity expectations within contracted professional services, and ensuring that information about upcoming projects is accessible and available in multiple formats.

#### **Revenue Sources**

The Department generates revenues through a billable model based on the delivery of capital projects, along with fees generated from the issuance of permits and administration services.

#### **Expenditures**

Personnel expenses comprise majority of the department’s expenditures.

#### **Goals and Objectives**

As part of the FY2022 budget process, the Department developed a Strategic Plan defining its vision, values, strengths, and challenges, setting out the following key priorities with measurable objectives in alignment with the City’s Strategic Plan:

#### **Customer Service & Collaboration**

Improve reporting metrics and transparency; support equitable practices and opportunities to do business with the department; enhance collaboration with partner departments; and improve the efficacy of public information and outreach and service to internal and external customers.

#### **Continuous Improvement**

Pursue continuous improvement in project development and delivery; effective project management software and data systems; standardization and accessibility of department policy and procedures; and routine evaluation of the business model, rates, and staff utilization.

**Sustainability**

Ensure sustainable practices through collaborations with regional partners, leveraging grant opportunities, evaluation of the department business model and budgeting, and stewardship of assets through targeted funding and asset management practices.

**Staff Development**

Enable staff to be technically competent, innovative, and recognized leaders; support smart growth through recruitment, retention, and succession planning efforts; and establish best practices for employee performance, staff communication, and recognition.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021 Actual
					Target	Actual	
<b>Goal #1: Embed equity in bidding, contracts and agreements through outreach, data analysis and collaboration with Equity &amp; Engagement.</b>	GE.01 – Embed equity throughout government operations.	% of contract awards to MLBEs bidding as prime	Quarterly	(1)	(2)	22.7%	18.7%
		% of contract awards to MLBEs as subcontractor			(2)	14.5%	15.2%
<b>Goal #2: Maintain safe, effective, multi-modal local transportation system to ensure excellent standard of community life through Vital Streets, Bike Plan, and Design Team process to employ multi-disciplinary approach &amp; data driven improvements.</b>	MB.01 – Create an accessible multi-modal transportation experience; MB O4 Operate and maintain the City’s transportation network and work with partners to connect to the regional transportation network.	% of streets in Good & Fair condition  Miles of Sidewalk Inspected	Annually	60.52%  19 mi	70%  60 mi	60.15%  100 mi	(3)  44 mi
<b>Goal #3: Facilitating Doing Business with the City – streamline &amp; monitor permitting processes; ensure appropriate staffing levels, suitability of fee structures, and balance cost/fees with impact and sustaining economic growth.</b>	EPA.01 – Support resilient business environment by optimizing processes & regulations for property development and permitting processes and regulations.	% of permit applications processed within 7 days of completed submission	Monthly	62%	85%	61%	75.7%

<b>Goal #4: Document and Record Management - Assess and improve communication on critical processes and data integration; As-built drawing record management &amp; process improvements.</b>	GE.05 – Leverage technology to support data collection and storage, performance management, decision making, internal communications and data sharing.	# of as-built drawings complete and entered within 60 days of substantial completion	Monthly	54%	85%	42.6%	51.4%
<b>Goal #5: Staff Development - leverage resources to support a high performing workforce while further developing future leaders through the support and development of personnel</b>	GE.03 – Attract, hire, train and retain high performing employees.	# of hours of staff training	Monthly	(1)	60 hrs	76 hrs	52 hrs

- (1) Data tracking of this metric was initiated in 2020
- (2) This metric is being monitored with no established target
- (3) FY2021 assessment of streets will be available in the Fall of 2021

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Engineering Services (447 )</b>						
<b>2020 - Major Streets</b>						
970 - Capital Outlays	5,849,201	7,832,851	7,852,206	7,871,754	7,891,497	7,911,438
995 - Other Financing	1,200,000	400,000	400,000	400,000	400,000	400,000
<b>Total For Expenditures*</b>	<b>7,049,201</b>	<b>8,232,851</b>	<b>8,252,206</b>	<b>8,271,754</b>	<b>8,291,497</b>	<b>8,311,438</b>
<b>2030 - Local Streets</b>						
970 - Capital Outlays	1,949,733	1,028,205	1,033,443	1,038,734	1,044,077	1,049,474
995 - Other Financing	400,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>Total For Expenditures*</b>	<b>2,349,733</b>	<b>2,228,205</b>	<b>2,233,443</b>	<b>2,238,734</b>	<b>2,244,077</b>	<b>2,249,474</b>
<b>2460 - Sidewalk Repair</b>						
701 - Personnel Services	374,153	417,453	428,037	437,073	451,077	457,401
751 - Supplies	7,600	8,200	7,100	9,100	8,200	7,100
800 - Other Services and Charges	2,065,400	1,958,312	1,717,749	1,705,827	1,764,077	1,827,187
995 - Other Financing	64,784	64,784	64,870	64,793	64,740	64,854
<b>Total For Expenditures*</b>	<b>2,511,937</b>	<b>2,448,749</b>	<b>2,217,756</b>	<b>2,216,793</b>	<b>2,288,094</b>	<b>2,356,542</b>
<b>4010 - Capital Improvement</b>						
970 - Capital Outlays	2,200,000	2,360,000	3,525,000	2,440,000	2,640,000	3,315,000
<b>Total For Expenditures</b>	<b>2,200,000</b>	<b>2,360,000</b>	<b>3,525,000</b>	<b>2,440,000</b>	<b>2,640,000</b>	<b>3,315,000</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Engineering Services (447 )</b>						
<b>4050 - Streets-Capital Projects</b>						
970 - Capital Outlays	0	200,000	192,785	0	0	0
<b>Total For Expenditures</b>	<b>0</b>	<b>200,000</b>	<b>192,785</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6220 - Engineering Services</b>						
701 - Personnel Services	4,522,144	4,706,855	4,850,219	4,990,476	5,107,343	5,172,786
751 - Supplies	68,313	102,359	104,413	96,788	97,382	99,997
800 - Other Services and Charges	1,380,441	1,284,973	1,259,555	1,290,510	1,334,604	1,359,597
970 - Capital Outlays	93,000	60,000	0	0	0	35,000
995 - Other Financing	2,309	2,692	2,730	2,768	2,807	2,846
<b>Total For Expenditures</b>	<b>6,066,207</b>	<b>6,156,879</b>	<b>6,216,917</b>	<b>6,380,542</b>	<b>6,542,136</b>	<b>6,670,226</b>
<b>Total For Engineering Services</b>	<b>20,177,078</b>	<b>21,626,684</b>	<b>22,638,107</b>	<b>21,547,823</b>	<b>22,005,804</b>	<b>22,902,680</b>

\*Denotes Vital Streets Program

## DEPARTMENT # 527 – ENVIRONMENTAL SERVICES

### [Environmental Services](#)

#### **OVERVIEW**

The Environmental Services Department (ESD) provides water resource recovery services in a manner that supports a safe, healthy, and thriving community, environment, and economy.

The Water Resource Recovery Facility (WRRF) receives an average of 40 million gallons of water daily. Staffs are responsible for operating and maintaining the WRRF, as well as the entire wastewater collection system. This includes the Market Avenue Retention Basin, 54 sanitary lift stations, 11 stormwater stations, 1100 miles of sanitary sewer pipes, and 400 miles of storm sewer pipes. In addition, the WRRF houses a newly renovated, state-of-the-art laboratory. Chemists and technicians in the lab perform about 15,000 analyses each year and coordinate the analysis of 6,000 samples through outside labs.

The Industrial Pretreatment Program (IPP) staff monitor 85 significant industrial users and tracks the activities of over 6,000 non-domestic users in eight outlying jurisdictions. IPP staff have the authority to enforce ordinances in those jurisdictions. Pollutants from industrial sources are monitored by daily sampling at WRRF.

ESD operates as an Enterprise Fund within the City and costs of providing services are recovered primarily through user charges. A comprehensive annual rate study reviewing operating and capital costs by the community, in conjunction with customer base variation and usage, calculates the recommended commodity and service rates.

#### **Revenue Sources**

Charges for services account for the majority of revenue at ESD. This includes charges for Retail Sewage Service, Wholesale Sewage Service, and fees related to inspections, front footage, integrated connections, and general service work. Other revenue sources pertain to permits, grants, reimbursements, and investment income and rentals.

#### **Expenditures**

The majority of expenses are for services. These include personnel costs, contractual services for work performed at the WRRF and on its assets, utility costs, and A87 internal cost allocations. Debt service obligations account for the bulk of the remaining expenses with supplies, other financing, and cash capital outlays for the remainder.

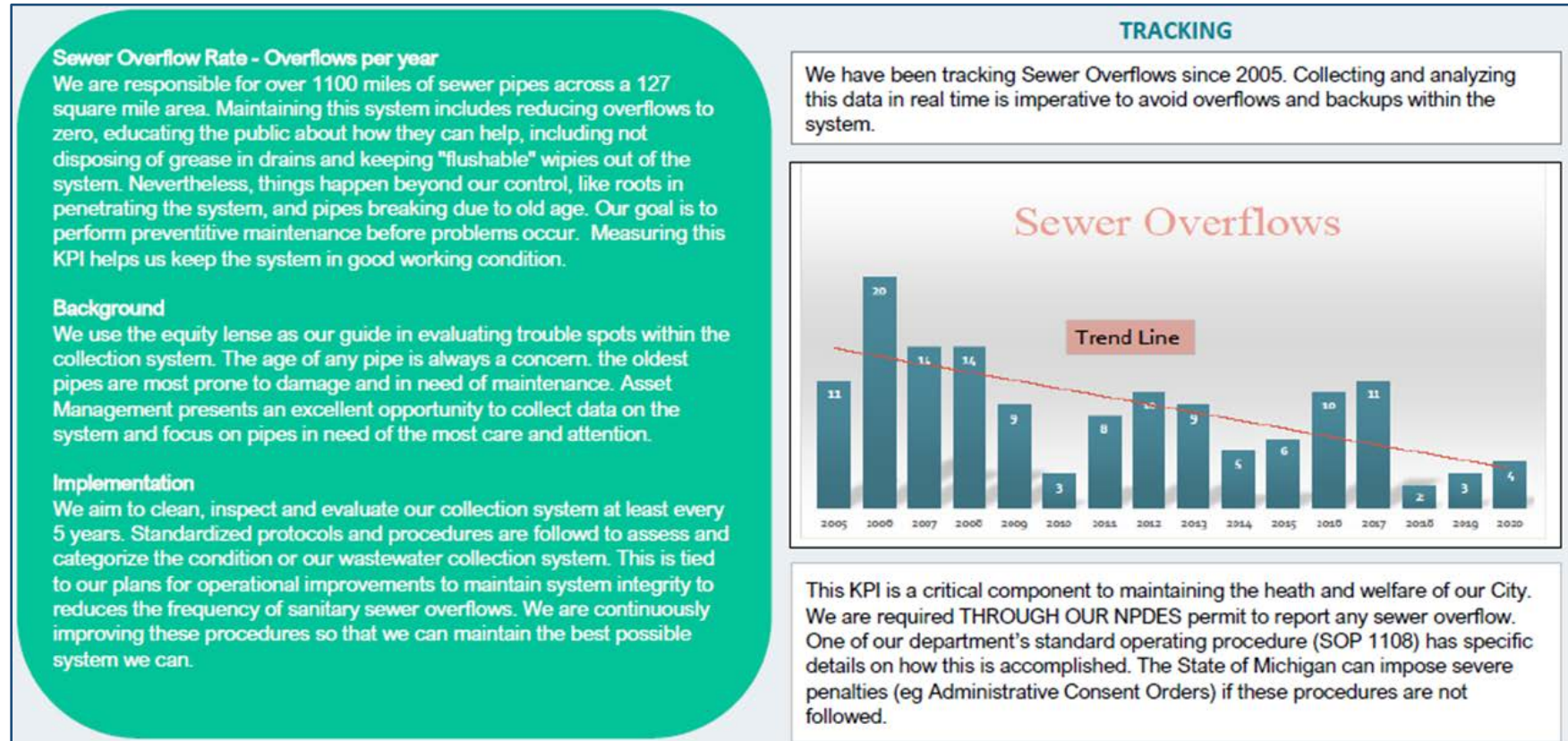
**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<p><b>Goal #1: Clean, inspect and evaluate collection system at least every 5 years. This preventative maintenance reduces sewer overflows, which are a detriment to public health.</b></p> <p><b>Action Plan: Clean, inspect and evaluate collection system at least every 5 years.</b></p>	HE.04 – Minimize waste generation and promote waste diversion practices.	Number of Sewer Overflows	Annually	3	0	4	0
<p><b>Goal #2: Reduce the amount of corrective maintenance required for assets at WRRF. Unscheduled repairs are costly and inefficient.</b></p> <p><b>Action Plan: Schedule and perform Corrective Maintenance on time.</b></p>	GE.02 – Foster and maintain fiscal sustainability.	Labor hours spent on corrective maintenance/ Million gallons of treated sewage	Monthly	.65	.5	.58	.5
<p><b>Goal #3: Reduce corrective maintenance costs to maintain WRRF assets.</b></p> <p><b>Action Plan: Adhere to Asset Management Plan.</b></p>	GE.02 – Foster and maintain fiscal sustainability.	Dollars spent on corrective maintenance / Million gallons of treated sewage	Monthly	\$192	\$125	\$162	\$125



## CHARTS

Goal #1 Performance Measure:



## Goal #2 Performance Measure:

### Corrective Maintenance

Corrective Maintenance (CM) is unscheduled maintenance required to repair a non-functioning asset (pump, motor, valve, etc.). The goal of a WRRF facility is to limit corrective maintenance required for its assets. Performing unscheduled repairs on assets is not efficient and increases costs by expending funds on parts and labor.

### Background

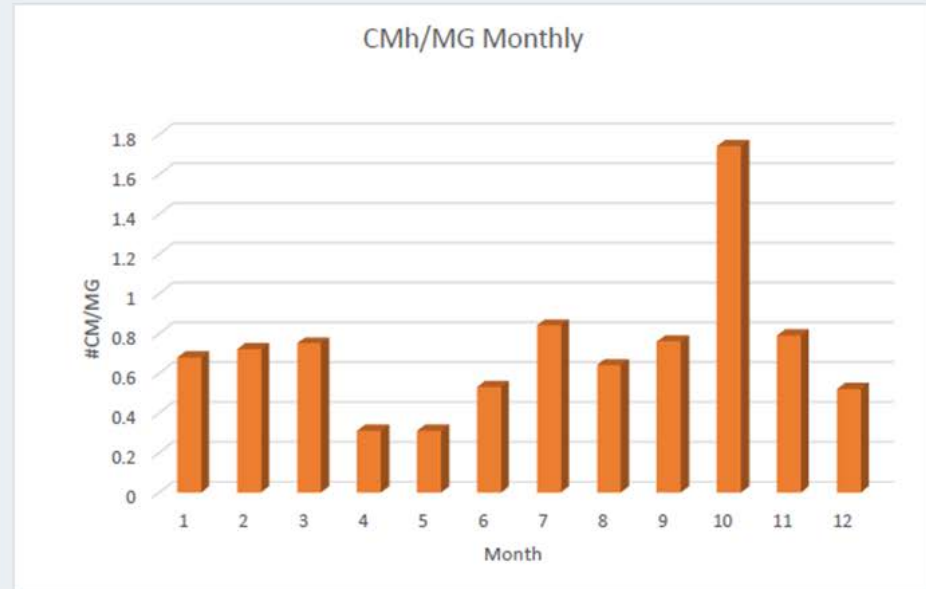
ESD uses Maximo a Corrective Maintenance Management System (CMMS) that collects data on the vertical assets at the WRRF. Included in the data collected is time and funds spent on corrective maintenance. Since corrective maintenance is costly and inefficient, analyzing this information and comparing it the volume of sewage treated can give indicators that may lead to more efficient preventative maintenance activities and proper justification for replacement and selection of assets.

### Implementation

The hours of corrective maintenance spent compared to million gallons of sewage treated (CMh/MG) data can be retrieved from the Maximo CMMS and SCADA systems. This comparison over time can be used to compare to industry benchmarks.

## TRACKING

The chart below depicts the corrective maintenance labor hours spent per million gallons of sewage treated by month.



Goal #3 Performance Measure:

**Maintenance Cost / MG**

Maintenance Cost (\$M) is the total cost of labor and materials used to maintain the WRRF assets. This dollar value is compared to the flow at the WRRF to give a ratio that can be benchmarked (\$M/MG).

**Background**

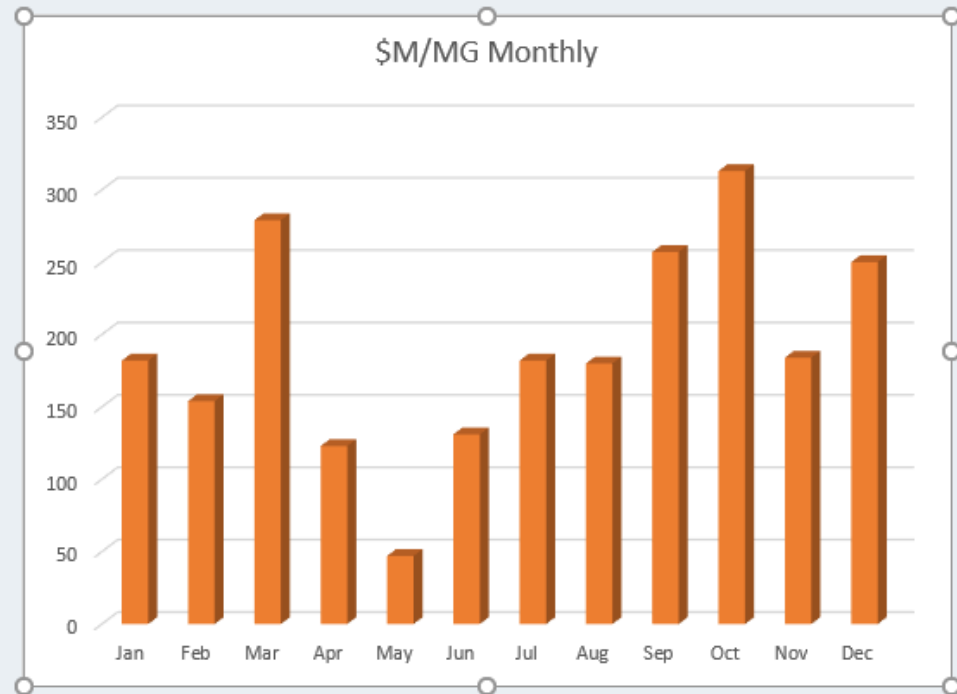
ESD uses Maximo a Corrective Maintenance Management System (CMMS) that collects data on the vertical assets at the WRRF. Included in the data collected is cost to perform the maintenance including labor and materials used. Tracking this cost and comparing it to flow gives a value that can be compared over time and benchmarked. The information can be used to estimate future maintenance costs and assisting in budgeting, and compliance with our NPDES mandated asset management program.

**Implementation**

The dollars spent for labor and materials compared to million gallons of sewage treated (\$M/MG) data can be retrieved from the Maximo CMMS and SCADA systems. This comparison over time can be used to benchmark our maintenance activities. ESD is working towards submittal in comparison in the national benchmarking standards of American Water Works Association and the Water Environment Federation.

**TRACKING**

The chart below depicts the dollars spent on maintenance per million gallons of sewage treated by month.



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Environmental Services (527 )</b>						
<b>5900 - Sewer Disposal Operations</b>						
701 - Personnel Services	12,256,896	12,225,192	12,853,012	13,417,387	13,820,055	14,087,906
751 - Supplies	2,718,100	3,665,100	3,740,100	3,740,100	3,740,100	3,740,100
800 - Other Services and Charges	17,439,078	18,774,271	19,506,496	17,478,540	17,697,543	17,834,487
970 - Capital Outlays	329,000	1,137,000	842,000	649,000	566,000	522,000
990 - Debt Service	14,232,381	13,950,137	13,380,162	12,803,312	12,197,462	11,561,612
995 - Other Financing	1,508,000	2,041,000	8,939,000	10,887,000	14,453,000	13,740,000
<b>Total For Expenditures</b>	<b>48,483,455</b>	<b>51,792,700</b>	<b>59,260,770</b>	<b>58,975,339</b>	<b>62,474,160</b>	<b>61,486,105</b>
<b>5902 - Sewer Improvement</b>						
970 - Capital Outlays	3,355,000	3,885,000	10,855,000	12,720,000	16,315,000	15,621,000
<b>Total For Expenditures</b>	<b>3,355,000</b>	<b>3,885,000</b>	<b>10,855,000</b>	<b>12,720,000</b>	<b>16,315,000</b>	<b>15,621,000</b>
<b>5908 - 2020 SDS Revenue Bonds</b>						
970 - Capital Outlays	250,000	5,740,000	185,000	0	0	0
<b>Total For Expenditures</b>	<b>250,000</b>	<b>5,740,000</b>	<b>185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total For Environmental Services</b>	<b>52,088,455</b>	<b>61,417,700</b>	<b>70,300,770</b>	<b>71,695,339</b>	<b>78,789,160</b>	<b>77,107,105</b>

## DEPARTMENT # 271 – OFFICE OF EQUITY AND ENGAGEMENT

### [Office of Equity and Engagement](#)

#### **OVERVIEW**

The Office of Equity & Engagement (OEE) was established in the FY2021 budget to build upon and uplift the work of diversity, equity, inclusion, and community engagement within the City. We are focused on dismantling systemic racism and transforming local government to center and focus on equitable resident voice, power, access, opportunity, and community-level outcomes.

This office name reflects the City’s objective to embed equity throughout all government operations through training, strategic leadership and change in policy, practice, and organizational culture to eliminate barriers caused by systemic injustice.

Diversity and inclusion remain important values and strategies to the organization. However, alone, diversity and inclusion are insufficient to help us reach the sustainable organizational and community-level outcomes we desire. We must transform government operations to conduct power analysis, disaggregate data by race, ethnicity, gender identity, and geographic location, take a targeted universalism approach by centering those furthest away from positive outcomes and opportunities and create policies to embed equity in all aspects of City work.

The Office of Equity & Engagement has been focused on innovating the traditional pillars of the former Office of Diversity & Inclusion (community diversity, supplier & workforce diversity, and the Community Relations Commission) and the work that transitioned from the Executive office (Grand Rapids Neighborhood Summit, Neighborhood Leadership Academy, Neighborhood Match Fund and Neighborhood Economic Connections (NEC) grant from the W.K. Kellogg Foundation) to have a stronger alignment with the City’s Strategic Plan and to create data metrics.

The core aspects of the Office of Equity and Engagement work now and in FY2022 include but is not limited to:

- **Equal Business Opportunity (EBO) program management**
- **Cannabis Justice Work Group**
- **Equitable Grand River Restoration**
- **Neighborhood Match Fund and Neighborhood Leadership Academy**
- **Grand Rapids Neighborhood Summit**
- **Neighborhood Association liaison**
- **Community Relations Commission (CRC)**
- **Rosa Parks Essay Contest**
- **Employee Resource Groups (ERGs)**
- **Policy Review, Consultation and Creation**
- **Equitable Economic Development Matrix**
- **Equal Employment Opportunity (EEO) and American’s with Disabilities Act (ADA) compliance**
- **Welcome Plan**
- **Budget Process Consultation for Equity**
- **Equity Training**
- **Master Plan and Community Engagement Consultation**

**Revenue Sources**

The Office of Equity and Engagement operates as a part of the General Fund Budget of the City of Grand Rapids with additional supplemental funding from various grant sources including but not limited to the WK Kellogg Foundation and the Grand Rapids Community Foundation.

**Expenditures**

The Office of Equity and Engagement conservatively and judiciously expends both the General Fund dollars allotted and the grant funds awarded to further equity in our community. The department’s largest expenditures include personnel costs for professional staff as well as equity-focused training, education, and contracts which benefit both the community and our employment base. The Office of Equity and Engagement team is committed to ensuring that contracting opportunities and expenditures are proposed to align with the Equity Values of the City.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019  Actual	2020		2021  Target
					Target	Actual	
<b>Goal #1: Increase the number of certified Micro Local Businesses available to bid on City projects and services</b>	EPA.02 – Support the creation, retention, and growth of businesses.	Number of Certified MLBEs	Annually	29	50% Increase	49	83 Increase 50% in MLBEs certified
<b>Goal #2: Equity Champions Training</b>	GE.01 – Embed equity throughout government operations.	Number of employees trained	Annually	0	In progress	0	35 – In progress with first cohort
<b>Goal #3: Uplift resident voice by providing small Neighborhood Match Fund contracts for projects that align with the City’s Strategic Plan</b>	EPA.04 – Support housing development and services that help keep people in their homes.	Contracts Awarded	Bi-Annual	\$69,426	\$100,000	\$134,270	\$132,000

**CHARTS**

Goal #1 Performance Measure:

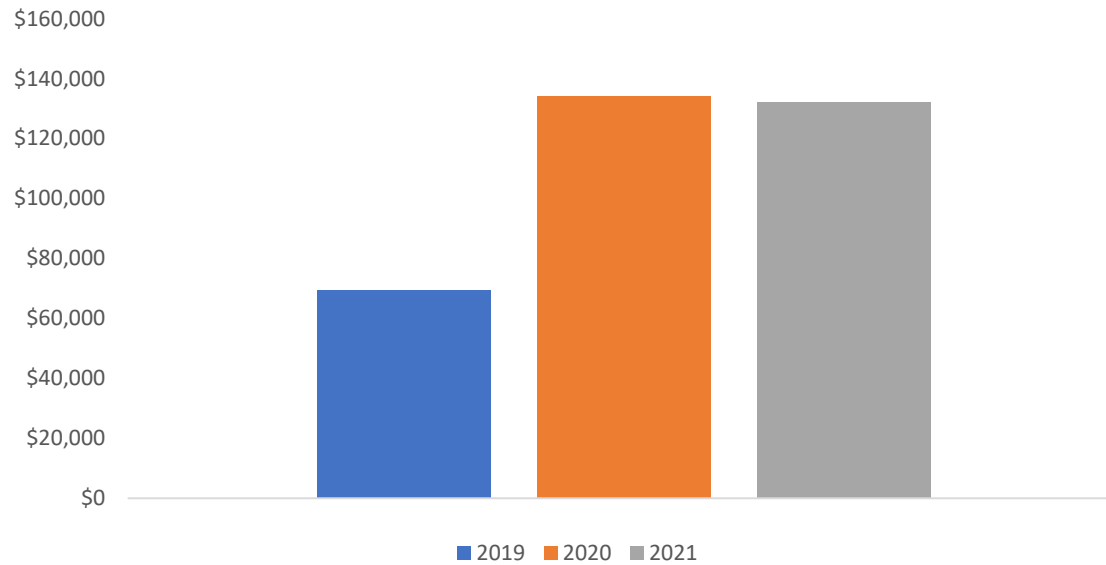
Certified MLBEs

Certified MLBEs	2019		2020		2021	
<b>MBEs</b>	11	37.9%	23	46.9%	39	47%
<b>WBEs</b>	6	20.7%	8	16.3%	21	25%
<b>Non-MWBEs</b>	12	41.4%	18	36.7%	23	27.7%
<b>Total</b>	29		49		83	

Goal #3 Performance Measure

Neighborhood Match Fund

Neighborhood Match Fund



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS                      Org Fund Budget Object Rollup                      Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Admin Services Support (271 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	818,045	822,064	843,831	868,084	885,024	895,788
751 - Supplies	9,925	5,725	23,725	5,725	5,725	23,725
800 - Other Services and Charges	758,718	558,478	514,780	517,804	520,998	522,632
970 - Capital Outlays	9,400	0	0	0	0	0
<b>Total For Expenditures</b>	<b>1,596,088</b>	<b>1,386,267</b>	<b>1,382,336</b>	<b>1,391,613</b>	<b>1,411,747</b>	<b>1,442,145</b>
<b>1553 - CRC-Rosa Activities</b>						
800 - Other Services and Charges	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total For Expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total For Admin Services Support</b>	<b>1,601,088</b>	<b>1,391,267</b>	<b>1,387,336</b>	<b>1,396,613</b>	<b>1,416,747</b>	<b>1,447,145</b>



## DEPARTMENT # 172 & 101 – EXECUTIVE OFFICE & CITY COMMISSION

[Executive Office](#)

[City Commission](#)

### **OVERVIEW**

In 1916, Grand Rapids voters adopted the Commission-Manager form of government made up of elected officials and the City Manager. The Executive Office is responsible for leading the day-to-day operations of the organization and for implementing policy directives of the City Commission. Led by the City Manager, the Office provides leadership and guidance on organizational culture, values, strategy, and accountability across all operational departments. This includes the development and implementation of the Strategic Plan that is used to guide present and future investments through the City's budget.

The City Commission is the legislative body of the City. The Mayor is the official head of the City and presides at meetings of the City Commission's decisions. This person is elected "at large," or by the entire City. This legislative body for the Commissioners consists of the Mayor and six Commissioners. They are all elected by wards, two from each of the City's three wards. The Commissioners serve four-year overlapping terms. Every two years, the community elects one commissioner from each ward.

The Executive Office includes these three specialized functional units:

#### **1. Office of Sustainability and Performance Management**

The Office of Sustainability and Performance Management (OSPM) develops and implements short and long-range strategies, objectives, policies, and priorities related to sustainability that are consistent with the City's strategic objectives and organizational values. This work includes developing and maintaining productive partnerships with corporate, non-profit, and community partners on matters of environmental sustainability, climate resiliency, energy efficiency, and environmental justice. The office also provides detailed forecasting, cost/benefit analysis, and recommendations on policies and initiatives that can help the City achieve its social and environmental sustainability goals. With respect to performance management, the OSPM works in partnership with Fiscal Services and the Executive Office to align newly requested budget items with the City's Strategic Plan, which requires collaboration with all City departments to ensure data on performance toward objectives is available and reportable. OSPM also maintains the City's Strategic Plan document and associated tools, monitors progress, and makes recommendations for updates or adjustments as needed. The office delivers periodic performance reporting to leadership and elected officials and assists in the facilitation and planning of strategic prioritization activities.

#### **2. The Office of Legislative Affairs**

The Office of Government & Legislative Affairs has responsibility for managing the City's legislative priorities for both the state and the federal government which includes the creation, elimination, or modification of legislation consistent with the City's strategic plan. The Office facilitates the adoption of a legislative priority agenda by the full City Commission biennially. Collaboration with stakeholders, legislators, and partners is central to the work of the Office of Government & Legislative Affairs with an emphasis on finding common goals as well as advocating on behalf of the City for statutory changes that are consistent with the City's strategic plan. The Office acts as the

legislative liaison and lobbyist for the City and manages and oversees the City's lobbyist contracts at the state and federal levels. This includes advocating for legislative, policy, and appropriations priorities on behalf of the City. Finally, the Office tracks legislation and regulatory issues and informs the City Manager, City Commission, and Top Management on critical items seeking input and feedback as needed.

### **3. The Office of Special Events**

The Office of Special Events (OSE) was transferred from the Parks Department to the Executive Office at the start of FY2022. The OSE is committed to facilitating high-quality events and activities that welcome all and display our community's vibrancy and diversity. The OSE coordinates the event management process that includes permitting, producing, and overseeing year-round events, activities, art exhibitions, sporting events, and entertainment. The staff acts as a liaison in the community and collaborates with partners such as neighborhood and business associations, community leaders, and organizations such as Experience Grand Rapids, the Grand Rapids Chamber, Downtown Grand Rapids, Inc., and the Grand Rapids Kent County Convention Arena Authority (CAA), to build and expand the City of Grand Rapids' brand regionally and nationally.

#### **Revenues Sources**

The Office of Sustainability and Performance Management receives revenue through their work on projects that assist the City of Grand Rapids in reaching environmental and sustainability goals as documented in the Strategic Plan. Departments such as Facilities Management and Fleet, the Water System, and the Environmental Services Department pay the Office of Sustainability and Performance Management to facilitate projects in their departments that will lead to favorable sustainability and environmental outcomes. FY2022 estimated revenues for the Office of Sustainability and Performance Management are \$63,725.

The Office of Special Events receives revenue through fees associated with the permitting, production, and execution of special events. A special event subsidy is also received from Mobile GR and a service fee from DGRI, Inc. Fees for co-sponsored community events are set below full cost recovery to aid in the vibrancy, equity, and frequency of events. Through in-kind support and fee waivers, special event partners and collaborators can facilitate events equitably in alignment with the City's Strategic Plan. Fees are updated annually through the fee omnibus. FY2022 estimated revenues for the Office of Special Events are \$354,299.43.

The City Commission is primarily funded by General Fund resources, but the budget includes a minor revenue source for the Mayor to officiate weddings. The FY2022 estimated revenues for City Commission are \$300.

#### **Expenditures**

The Executive Office's budget is \$2,289,757. The department's largest expenditure is personnel costs which totals \$1,500,186, or 66% of the Executive Office's total budget. The remaining \$789,571, or 34%, is spent on supplies, capital outlays, and other services and charges.

The City Commission's budget is \$586,943. The department's largest expenditure is personnel costs which totals \$547,452, or 93% of the Commission's total budget. The remaining \$39,491, or 7%, is spent on supplies and other services and charges.

**PERFORMANCE MEASURE:**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Sustainability and Performance Management</b>							
<b>Goal#1: Receive City Manager approval of a revised Strategic Plan, manage Commission/Leadership/Staff FY23 prioritization sessions and partner with Planning on capturing feedback on the City's next Strategic Plan during the Community Master Plan process</b>	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications and data sharing with the community.	N/A	N/A	N/A	N/A	N/A	N/A
<b>Goal #2: Decrease municipal carbon emissions</b>	HE.01 – Reduce carbon emissions and increase climate resiliency.	85% reduction in MTCO2e by 2030 v 2008	Biannually	26%	N/A	30%	N/A
<b>Legislative Affairs</b>							
<b>Goal #3: Advocate for and support legislation to further the top priorities of the 2021-2022 legislative priority agenda.</b>	<b>Governmental Excellence (unassigned)</b> Alignment will occur as part of 2021 Strategic Plan update process.	N/A	Annually	N/A	N/A	N/A	N/A
<b>Executive Office</b>							
<b>Goal #5: Completion of facilitation of City's Strategic Plan</b>	Not specifically identified	N/A	N/A	N/A	N/A	N/A	N/A
<b>Special Events</b>							

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #6: Pop-Up Markets that showcase residents as vendors in each Ward</b>	Not specifically identified	N/A	N/A	N/A	N/A	N/A	N/A
<b>Goal #7: Write ordinance regarding marijuana events</b>	Not specifically identified	N/A	N/A	N/A	N/A	N/A	N/A

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>
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Organization	ADOPTED 2021	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
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**City Commission (101 )**

**1010 - General Fund Operating**

701 - Personnel Services	499,516	547,452	607,380	634,200	651,180	665,628
751 - Supplies	6,000	500	500	500	500	500
800 - Other Services and Charges	40,141	38,991	32,388	27,801	28,313	28,841
970 - Capital Outlays	7,500	0	4,000	0	4,000	0
<b>Total For Expenditures</b>	<b>553,157</b>	<b>586,943</b>	<b>644,268</b>	<b>662,501</b>	<b>683,993</b>	<b>694,969</b>
<b>Total For City Commission</b>	<b>553,157</b>	<b>586,943</b>	<b>644,268</b>	<b>662,501</b>	<b>683,993</b>	<b>694,969</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup  
Statement Of Operations**

Organization	ADOPTED 2021	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Executive Office (172 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,659,627	1,500,186	1,543,493	1,578,697	1,600,816	1,617,682
751 - Supplies	11,454	16,555	16,736	16,921	17,112	17,308
800 - Other Services and Charges	839,987	761,116	744,440	761,398	770,162	783,962
970 - Capital Outlays	9,880	11,900	8,200	21,000	17,000	15,000
<b>Total For Expenditures</b>	<b>2,520,948</b>	<b>2,289,757</b>	<b>2,312,869</b>	<b>2,378,016</b>	<b>2,405,090</b>	<b>2,433,952</b>
<b>4011 - Capital Reserve</b>						
800 - Other Services and Charges	217,132	231,275	231,948	232,408	233,085	233,957
990 - Debt Service	2,135,156	2,685,953	2,573,482	2,524,623	2,536,616	2,523,174
995 - Other Financing	10,543,115	7,464,309	10,071,627	7,943,301	8,645,049	8,928,072
<b>Total For Expenditures</b>	<b>12,895,403</b>	<b>10,381,537</b>	<b>12,877,057</b>	<b>10,700,332</b>	<b>11,414,750</b>	<b>11,685,203</b>
<b>Total For Executive Office</b>	<b>15,416,351</b>	<b>12,671,294</b>	<b>15,189,926</b>	<b>13,078,348</b>	<b>13,819,840</b>	<b>14,119,155</b>

## DEPARTMENT # 265 – FACILITIES MANAGEMENT

### Facilities and Fleet Management

#### **OVERVIEW**

Facilities Management oversees daily operations for various types of municipal facilities throughout the City of Grand Rapids. Facilities Management staff are responsible for 50 public facilities, which is over 1.7 million square feet with a replacement value of over \$300 million. The department is committed to providing clean, safe, accessible, and equitable spaces for city employees, as well as tenants, community members, citizens, visitors, and guests. Facilities Management offers the highest level of building-related services to increase the user department's operational effectiveness while simultaneously controlling utilization costs through comprehensive asset management planning and responsible implementation of energy-efficient practices.

The Facilities Management accounting structure includes an operating fund (6310) and a capital fund (6311). The facilities operating fund primarily accounts for annual maintenance and normal repair needs while the capital fund accounts for replacement of facility components and equipment such as roofs, HVAC systems, electrical upgrades, major renovations, etc.) as identified in the Facilities Asset Management Plan (AMP). The AMP addresses long-term sustainability, capital improvements and replacements, implementation of green facilities initiatives, and continuous improvement objectives. The AMP includes a 5, 10, and 25 year planned replacement program and adheres to industry best practices to provide well maintained and energy-efficient facilities. Facility types include: Municipal Office Spaces, City Archives, Fleet Maintenance/Repair Shop, Car Wash, Public Works Garages, Forestry/Parks Garage, Storage Facilities, Vehicle Impound Lot, Police Department, Police Motor Pool, Police Pistol Range, Fire Stations, Court House, and Public Museums.

#### **Revenue Sources**

The Facilities Management Division operates as an Internal Service Fund (ISF) within the City. All direct and indirect operational costs are recovered through facility-use charges determined by user department's specific facility-type and gross square footage needs (i.e., administrative/business offices, garages, storage area, mechanical workshops, etc.). Operating and capital facility-use charges are calculated annually per building. Operating rates are based on data-driven projections and trend analysis which accurately forecast normal maintenance costs associated with managing and supporting the facility at our established service levels. Capital rates are budgeted according to planned projects and improvements comprehensively outlined in the Facilities Asset Management plan.

#### **Expenditures**

Facilities Management covers all upfront operational expenses, both direct and indirect, associated with maintaining clean, secure, efficient, and welcoming facilities. The department's largest expenditures include personnel costs for mechanics and administrative staff time, contractual maintenance costs for an array of Facilities related services (preventative, reactive, and project-related), and all supplies/materials needed to fully support the department's operational, strategic, and comprehensive asset management plans.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019  Actual	2020		2021
					Target	Actual	Target
<b>Goal #1: Reduce total utility consumption</b>	HE.01 – Reduce carbon emissions and increase climate resiliency.	Average cost of consumption/gross sq. ft.	Annually	Measurement Year	\$3.00	\$3.14	\$3.00
<b>Goal #2: Reduce total operating cost of facility ownership</b>	GE.02 – Foster and maintain fiscal sustainability.	Average operating cost/gross sq. ft.	Annually	\$7.16	\$8.00	\$7.36	\$8.00
<b>Goal #3: Increase the number of workorders generated for preventative and scheduled maintenance services</b>	GE.02 – Foster and maintain fiscal sustainability.	% of workorders closed for preventative maintenance	Quarterly	Measurement Year	25%	27%	25%
<b>Goal #4: Provide all staff equity education offered by the City through direct training opportunities.</b>	GE.01 – Embed equity throughout government operations.	# of staff provided equity training	Annually	Measurement Year	48	12	48
<b>Goal #5: Maintain a Facilities Condition Index score of ≤5%</b>	GE.02 – Foster and maintain fiscal sustainability.	Average Facility Condition Index score (%)	Annually	4.1%	5.0%	5.5%	5.0%



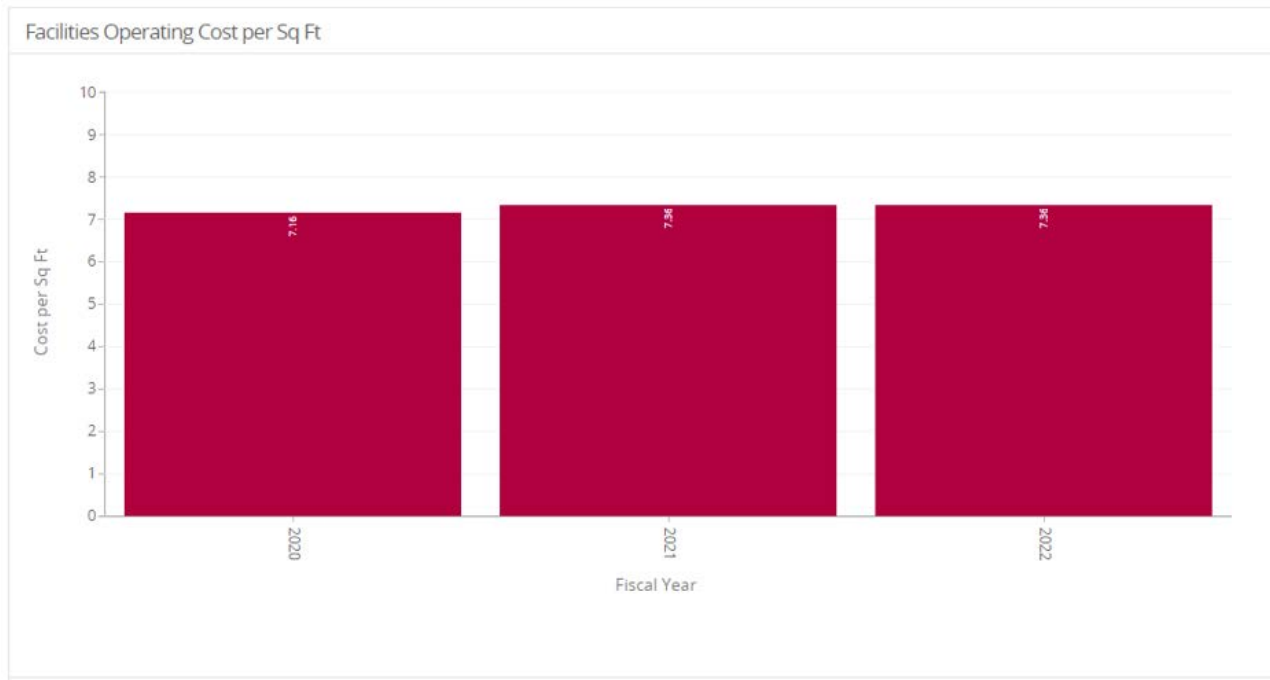
## CHARTS

Goal #2 Key Performance Measure: Total Facilities Operating Costs

Measure: \$ per square foot to operate and maintain facilities

Target: \$8

Status: Working to maintain target

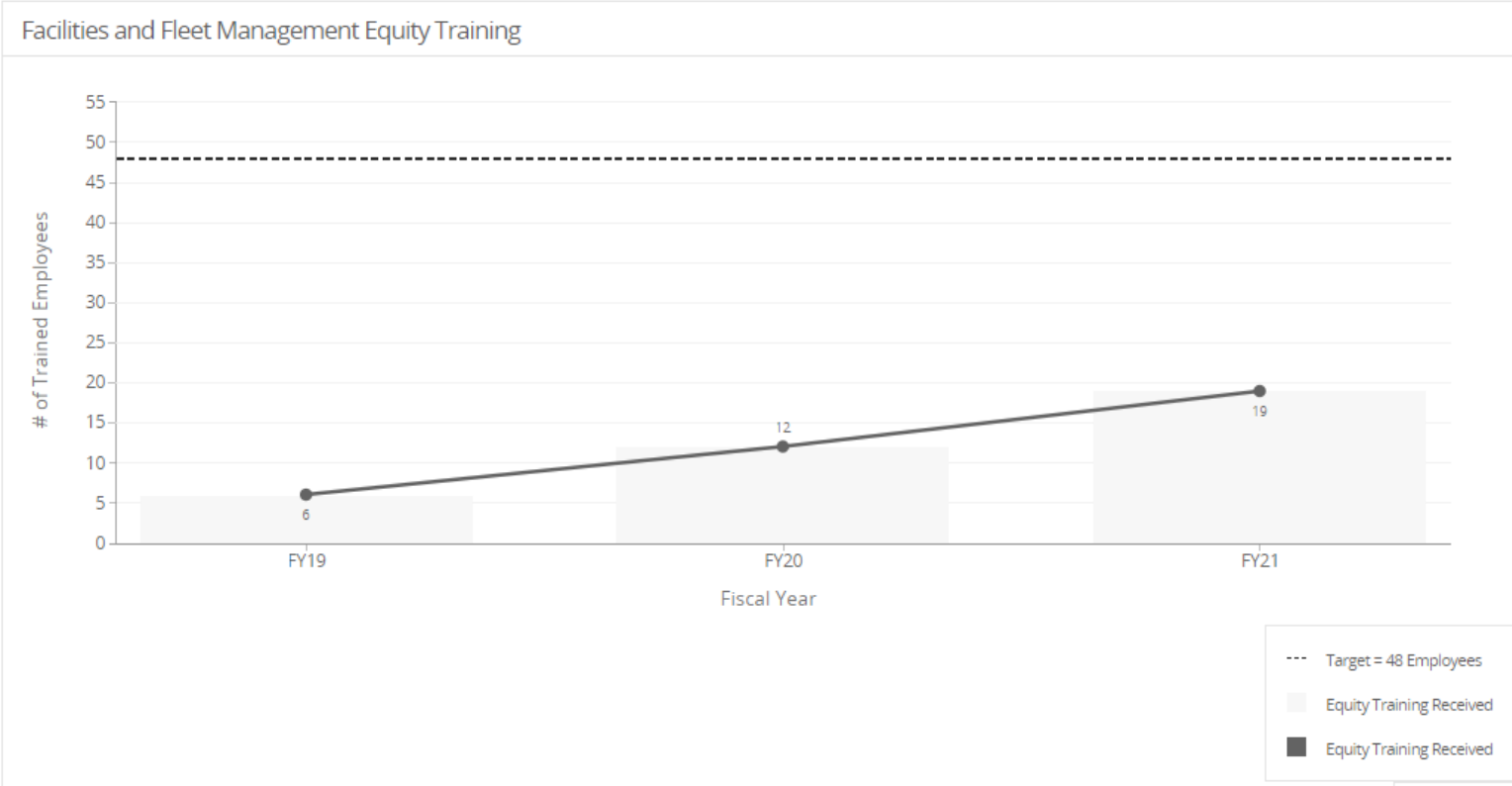


Goal #4 Key Performance Measure: Equity Trained Workforce

Measure: % of Staff who have attended a City-offered Equity Training Course

Target: 100%

Status: Working Towards Target



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Facilities Management (265 )</b>						
<b>4010 - Capital Improvement</b>						
970 - Capital Outlays	3,063,571	3,616,180	4,924,970	6,383,265	7,194,836	3,156,351
<b>Total For Expenditures</b>	<b>3,063,571</b>	<b>3,616,180</b>	<b>4,924,970</b>	<b>6,383,265</b>	<b>7,194,836</b>	<b>3,156,351</b>
<b>6310 - Facilities Mgmt-Operating</b>						
701 - Personnel Services	1,695,686	1,855,026	1,919,873	1,965,873	1,999,558	2,027,118
751 - Supplies	205,699	205,699	215,124	224,999	235,344	246,186
800 - Other Services and Charges	3,301,635	3,396,540	3,452,489	3,550,841	3,653,120	3,759,355
970 - Capital Outlays	59,500	58,000	61,000	60,000	69,000	61,000
995 - Other Financing	-54,172	-54,791	-56,278	-57,652	-59,128	-60,309
<b>Total For Expenditures</b>	<b>5,208,348</b>	<b>5,460,474</b>	<b>5,592,208</b>	<b>5,744,061</b>	<b>5,897,894</b>	<b>6,033,350</b>
<b>6311 - Facilities Management-Capital</b>						
970 - Capital Outlays	1,763,225	1,160,109	1,667,404	1,719,335	2,030,091	1,969,514
<b>Total For Expenditures</b>	<b>1,763,225</b>	<b>1,160,109</b>	<b>1,667,404</b>	<b>1,719,335</b>	<b>2,030,091</b>	<b>1,969,514</b>
<b>Total For Facilities Management</b>	<b>10,035,144</b>	<b>10,236,763</b>	<b>12,184,582</b>	<b>13,846,661</b>	<b>15,122,821</b>	<b>11,159,215</b>

## DEPARTMENT # 336 - FIRE DEPARTMENT

### [Fire Department](#)

#### **OVERVIEW**

The Grand Rapids Fire Department values people by saving lives, protecting property, and responding to the needs of our community. As an ISO Class 1 and Internationally Accredited fire department, the agency is positioned as one of the premier fire and rescue agencies in the country.

The GRFD responds from 11 fire stations with 15 units on shift each day. The total authorized strength of just over 200 personnel staff the fire stations (fire suppression), perform community risk reduction activities (fire prevention), trains our personnel (training division), and supports the organization (planning, administration, fleet, and facilities). In 2020 the department utilized 31,580 apparatus responses to answer 23,120 emergencies. The department was able to save over \$197,000,000 in property and contents when responding to fires for a save rate of 96.90%.

Although the continued pandemic has strained many parts of the budget and fire department staff, the organization worked closely with the city's budget office to maintain increased funding for fire apparatus and fire station maintenance; two areas that had slowly become underfunded over the past decade. The large influx of new and used fire trucks, coupled with an increase in station projects focusing on functionality and safety has allowed fire department personnel to focus on their efforts out in the community, ultimately resulting in better outcomes for the citizens of Grand Rapids.

#### **Revenue Sources**

The department is primarily funded through the General Fund (1010) but does receive close to \$1 million in revenue from cost recovery efforts, fire prevention fees, and state revenue sharing dollars.

#### **Expenditures**

Approximately 87% of the department's budget in the General Fund is comprised of personnel-related expenses as answering emergencies and putting out fires is very labor-intensive. Aggressive budget management for the remaining funds allows the department to purchase needed equipment and supplies and utilize outside contractors to assist in maintaining the department's facilities and apparatus. Grant funding is consistently sought out to assist the department in meeting its fiscal targets.

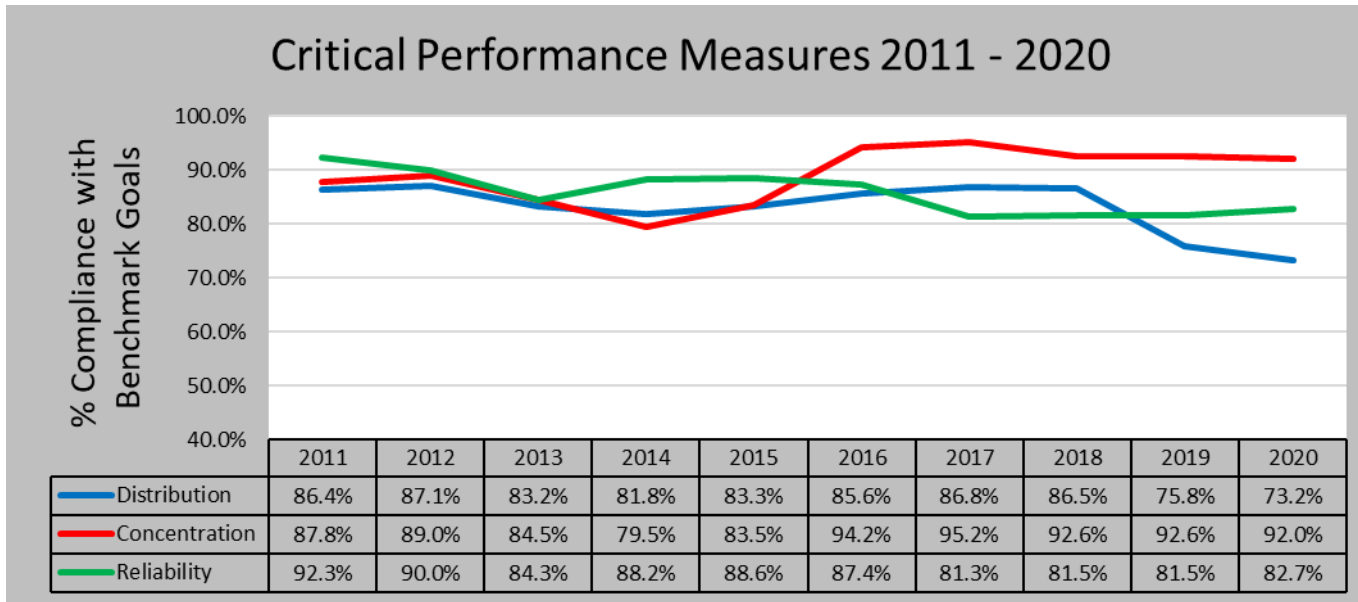
The department also receives capital expenditure support for approved capital projects in the City's Capital Improvement Fund (4010).

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Increase critical performance measure compliance for fire, EMS, hazmat, and technical rescue to 90%.</b>	SC.02 – Create a shared understanding with the community regarding timely, equitable and effective safety outcomes and align performance expectations and resource investments accordingly.	Distribution, Concentration, Reliability	Annually	(D) 75.8% (C) 92.6% (R) 81.5%	90%	(D) 73.2% (C) 92.0% (R) 82.7%	90%
<b>Goal #2: Modernize and increase the safety and functionality of the city’s 11 fire stations</b>	GE.04 – Ensure we have the appropriate number, location, and type of facilities/workspaces to meet the demands of government operations, the community, and our growing/changing population.	100% Annual Facility Maintenance Funding	Annually	65.9%	100%	90.4%	100%
<b>Goal #3: Increase workforce diversity to better reflect the demographics of the community</b>	GE.03 – Attract, hire, train and retain high performing employees.	% of BIPOC employees at the GRFD	Annually	7.5%	10%	8.2%	11%

**CHARTS**

Goal # 1 Performance Measure:



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
Organization	ADOPTED 2021	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Fire (336 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	27,046,630	28,221,236	28,861,584	29,485,794	29,988,558	30,158,425
751 - Supplies	201,610	201,610	259,478	264,596	270,078	274,248
800 - Other Services and Charges	4,033,761	4,206,564	4,520,132	4,695,025	4,875,575	5,064,207
970 - Capital Outlays	574,012	574,012	870,948	794,412	733,157	738,200
995 - Other Financing	86,338	87,074	87,173	87,273	87,375	87,478
<b>Total For Expenditures</b>	<b>31,942,351</b>	<b>33,290,496</b>	<b>34,599,315</b>	<b>35,327,100</b>	<b>35,954,743</b>	<b>36,322,558</b>
<b>4010 - Capital Improvement</b>						
970 - Capital Outlays	200,000	400,000	825,000	825,000	425,000	925,000
<b>Total For Expenditures</b>	<b>200,000</b>	<b>400,000</b>	<b>825,000</b>	<b>825,000</b>	<b>425,000</b>	<b>925,000</b>
<b>Total For Fire</b>	<b>32,142,351</b>	<b>33,690,496</b>	<b>35,424,315</b>	<b>36,152,100</b>	<b>36,379,743</b>	<b>37,247,558</b>

**DEPARTMENT # 212 – FISCAL SERVICES**  
**DEPARTMENT # 261 – GENERAL ADMINISTRATION**  
[Fiscal Services, Budget Office](#)

**OVERVIEW**

The Fiscal Services Department provides guidance and support for the financial activities across the organization, ensuring continued funding for city services. The Budget Office supports the City Manager and Departments in developing the City's annual five-year Fiscal Plan. Driven by the City's Strategic Plan, the Fiscal Plan guides City funding for citizen services. Staff provides expert advice, analytical services, and oversight on matters including revenue and expense forecasting, capital planning and asset management, utility rate setting and methodology, labor issues, debt financing, cost allocation, and ERP system implementation and management.

The General Administration Department budget is prepared annually by the Budget Office and contains specifics of General Operating Fund (GOF) revenues and expenditures that benefit the overall organization. This includes details of subsidies transferred from the General Operating Fund to support other City operations such as 61st District Court and Parks.

The Fiscal Services Department resides within the General Operating Fund with a budget of approximately \$1.6 million and 13 personnel. The General Administration Department also resides within the General Operating Fund with a budget of just over \$25 million and no personnel.

**Revenue Sources**

The Fiscal Services Department receives a small amount of reimbursement revenue and is otherwise supported by general revenues including contributions from other funds for services provided. Fiscal Services is a Central Service department, and its cost is allocated to receiving departments based on statistical drivers such as budgeted objects, expenditures, wages, accounting transactions, and pension and OPEB expenses by benefiting the department. The revenue received for these services is recorded in the General Administration Department within the General Operating Fund.

The General Administration Department has numerous revenue sources. The more significant ones include State Shared Revenues, County Village and Township Revenue Sharing (CVTRS), Cable Consent Fees, COVID relief grants such as CARES, and the American Rescue Plan Act (ARPA), and contributions from other funds for Central Services provided by General Operating Fund departments.

**Expenditures**

The majority of Fiscal Services department expenditures are comprised of personal services (62%) and I.T. computer services (23%). The remaining expenditures are for items such as contractual and legal services, facility charges, parking, supplies, professional development, and insurance.

The General Administration Department has numerous expenditures including support for various organizations and initiatives, grant matches, subsidies to other funds, the contingent account, and appropriation lapse (negative expenditure).



**PERFORMANCE MEASURE**

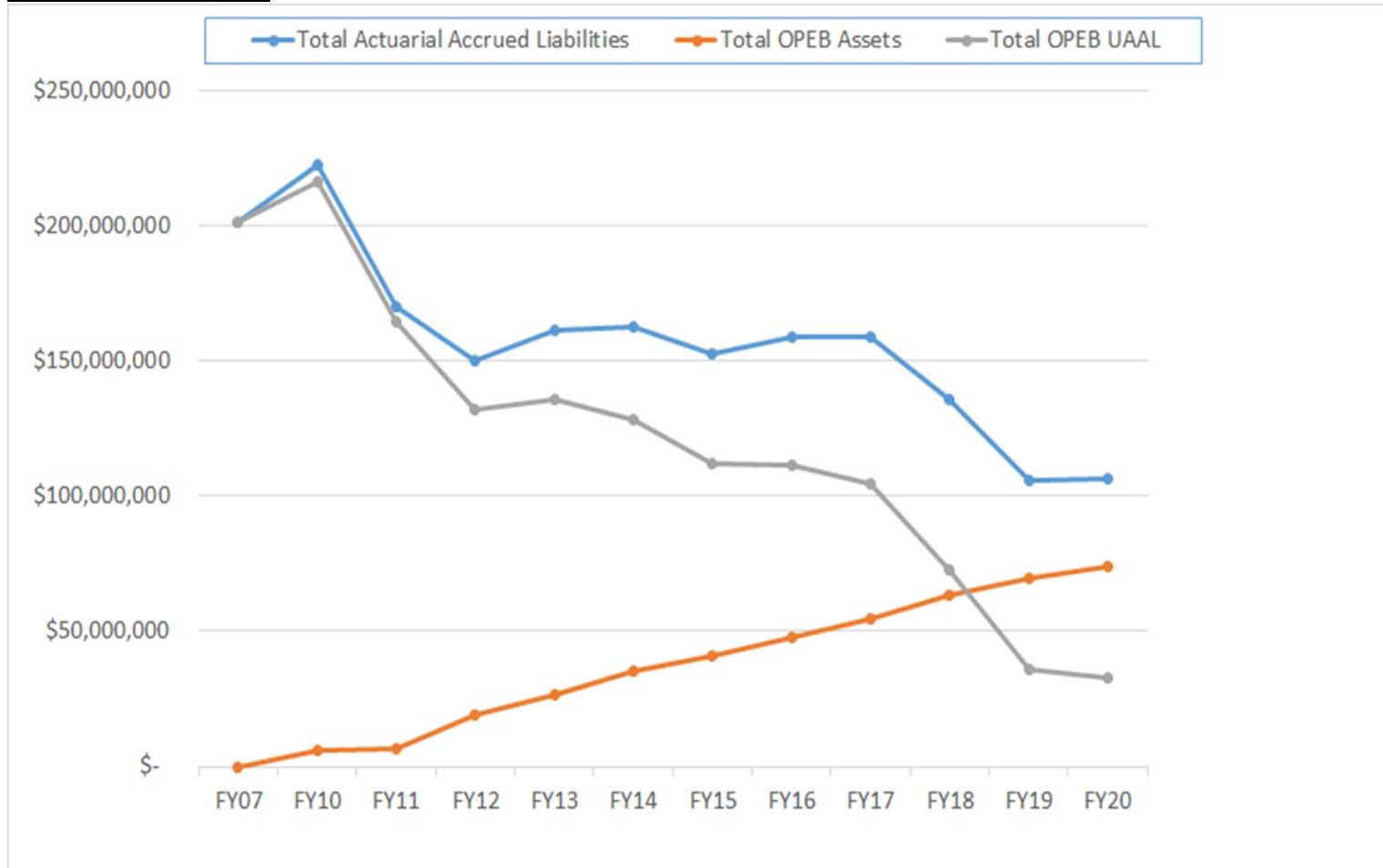
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Annually review and evaluate compliance with financial policies. Action Plan: Recommend steps to cure non-compliance.</b>	GE.02 – Establish and Adhere to fiscal policies	# of financial policies in non-compliance	Annually	1	0	2	0
<b>Goal #2: Ensure the viability of defined-benefit retirement and OPEB systems under the City’s authority. Action Plan: Compute and implement annual employer contribution rates that maintain sound actuarial funding.</b>	GE.02 – Continue funding annual actuarially determined employer contributions to the defined benefit pension and OPEB plans	# of pension and OPEB plans deemed underfunded per MI PA 2020 of 2017	Annually	0	0	0	0
<b>Goal #3: Improve the City’s bond rating through the management of controllable elements. Action Plan: Advise and manage financial factors, debt factors and management policies and practices.</b>	GE.02 – Establish and Adhere to fiscal policies	Moody’s and S&P Bond Ratings	Annually	Aa2 / AA Stable	Aa2 / AA Stable	Aa2 / AA Stable	Aa2 / AA Stable
<b>Goal #4: Maintain policy level reserves in all funds to safeguard against economic declines and financial uncertainty. Action Plan: Recommend corrective financial and/or management action(s) to cure non-compliance.</b>	GE.02 – Establish and Adhere to fiscal policies	# of funds in non-compliance	Annually	3	0	5	0
<b>Goal #5: Maintain the City’s legal debt margin in compliance with statutory and constitutional debt provisions. Action Plan: Evaluate and advise on existing debt levels prior to any new issuance.</b>	GE.02 – Establish and Adhere to fiscal policies	% of debt limitation	Annually	79.4%	< 100%	81.3%	< 100%

**CHARTS**

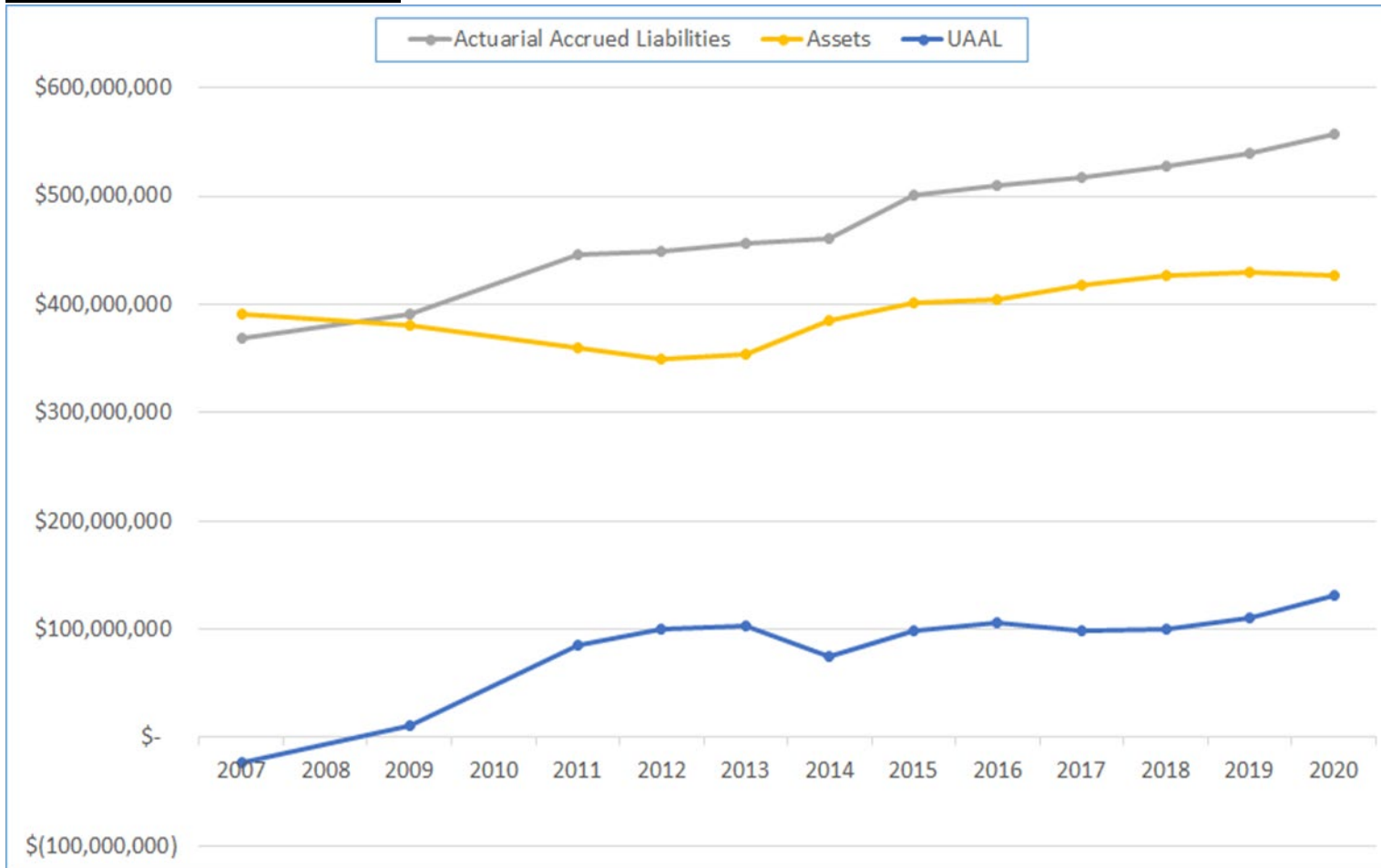
Goal #1 Performance Measure: See Financial Policies table in “Budget Basics” section of the Fiscal Plan

Goal #2 Performance Measure:

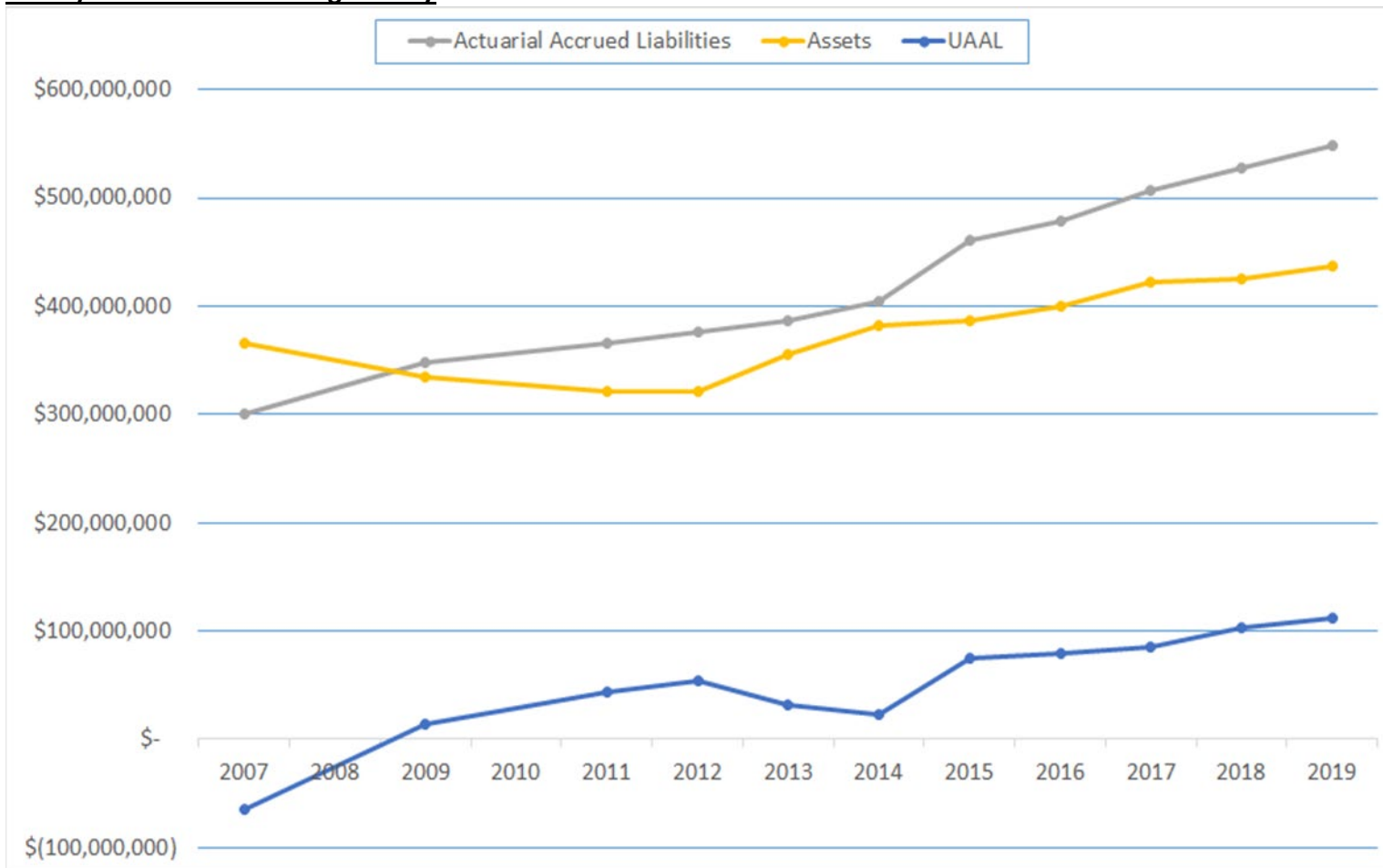
**OPEB Funding History**



### General Pension Funding History



### Police/Fire Pension Funding History



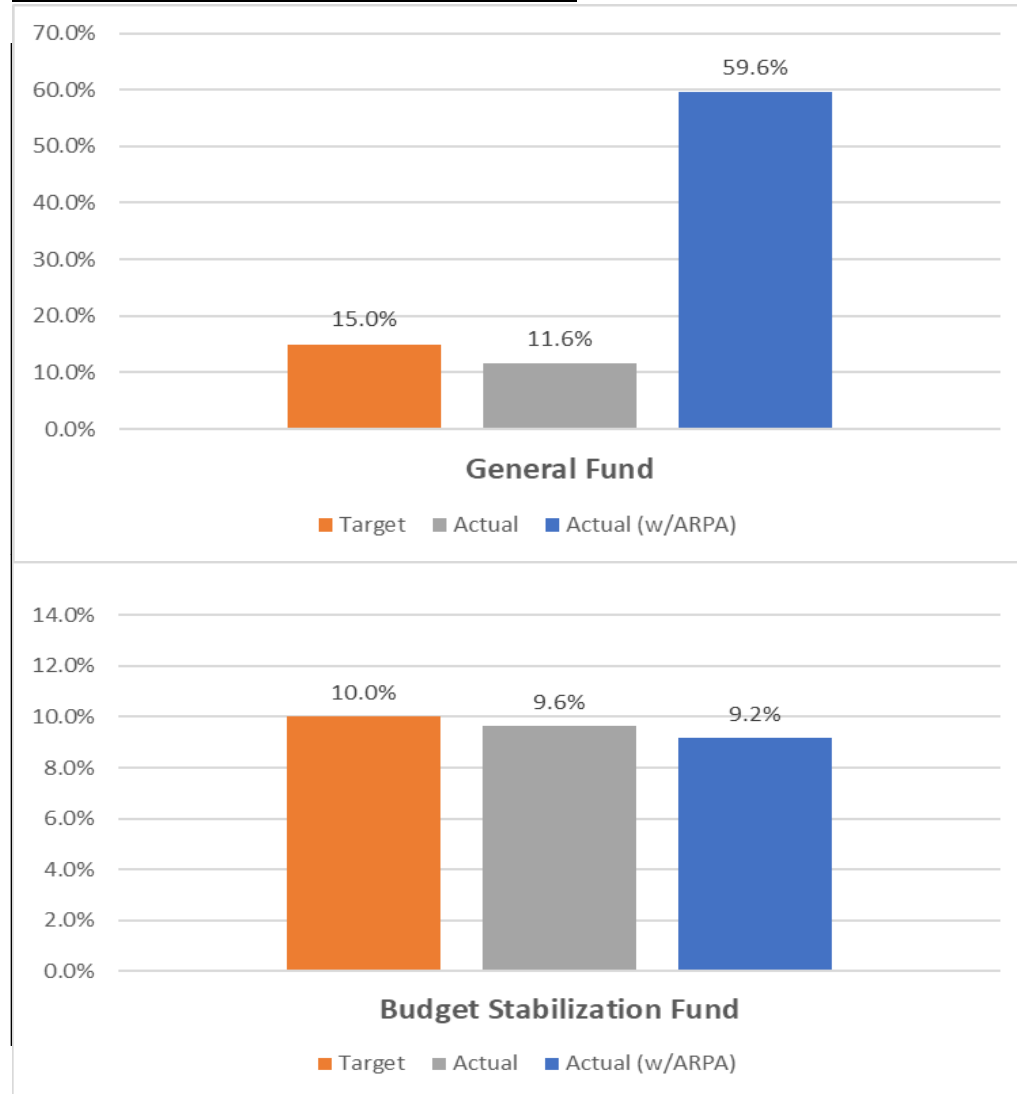
Goal #3 Performance Measure:

**Recent Grand Rapids Municipal Bond Ratings**

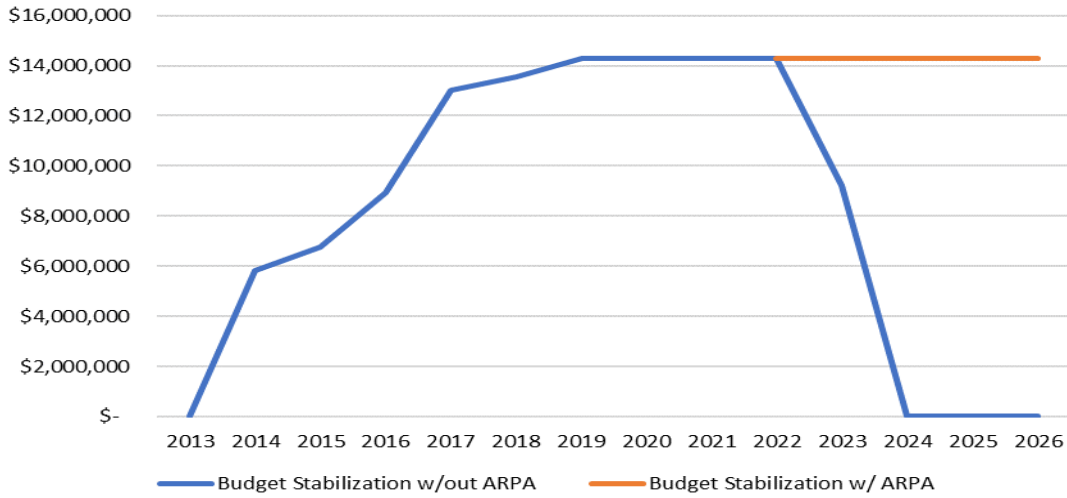
<b>Description</b>	<b>Issuer</b>	<b>Issue Amount</b>	<b>Date of Issuance</b>	<b>Rating Agency</b>	<b>Rating</b>
Revenue Bonds Series 2020	Water Supply System	\$26,445,000	June 2020	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Revenue Refunding Bonds Series 2021	Sanitary Sewer System	\$102,090,000	July 2021	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Limited Tax General Obligation (LTGO) Capital Improvement Bonds Series 2021	City of Grand Rapids (Streetlighting Improvements)	\$11,790,000	July 2021	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook

Goal #4 Performance Measure:

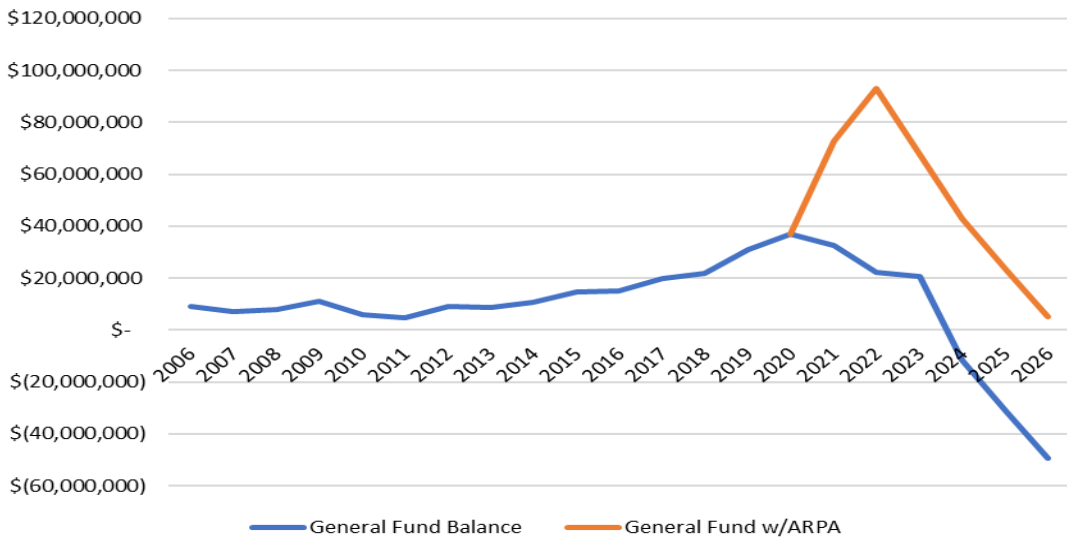
**Unassigned Fund Balance FY2022 Estimate**



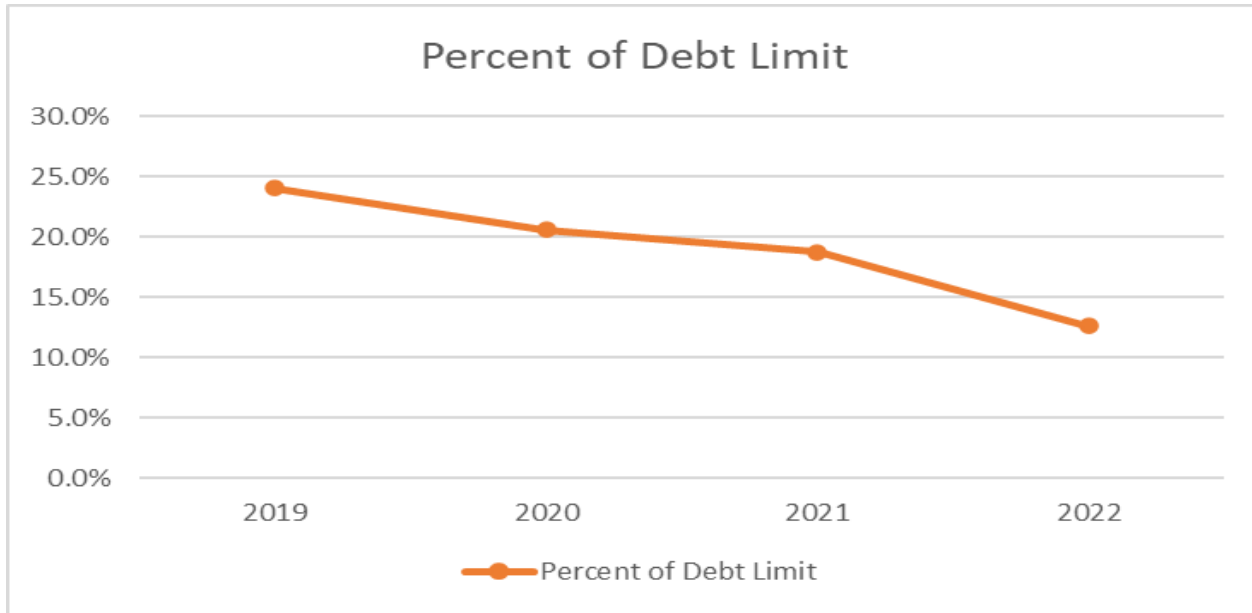
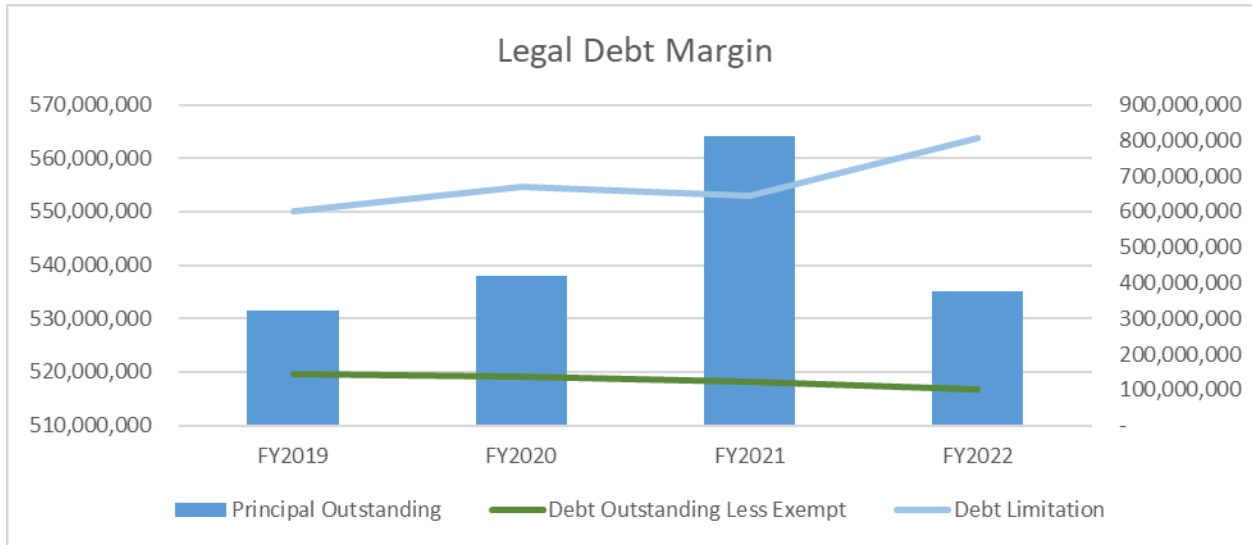
### Budget Stabilization Fund Performance and Future Projections



### General Fund Performance



Goal #5 Performance Measure:





**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Fiscal Services (212 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,010,216	1,006,754	1,036,905	1,070,742	1,101,513	1,115,460
751 - Supplies	7,300	7,300	7,300	7,300	7,300	7,300
800 - Other Services and Charges	634,943	615,208	631,023	644,322	660,643	679,760
970 - Capital Outlays	0	2,500	0	0	20,000	0
<b>Total For Expenditures</b>	<b>1,652,459</b>	<b>1,631,762</b>	<b>1,675,228</b>	<b>1,722,364</b>	<b>1,789,456</b>	<b>1,802,520</b>
<b>Total For Fiscal Services</b>	<b>1,652,459</b>	<b>1,631,762</b>	<b>1,675,228</b>	<b>1,722,364</b>	<b>1,789,456</b>	<b>1,802,520</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup Summary  
Statement Of Operations**

Organization	ADOPTED 2021	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>General Administration (261 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	2,200	2,200	2,200	2,200	2,200	2,200
751 - Supplies	10,000	11,500	11,500	11,500	11,500	11,500
800 - Other Services and Charges	2,154,578	9,903,989	9,835,337	9,601,955	2,373,914	2,391,171
970 - Capital Outlays	0	0	0	0	0	0
990 - Debt Service	0	0	0	0	0	0
995 - Other Financing	20,293,238	15,377,101	15,836,633	16,081,989	17,297,626	17,930,203
<b>Total For Expenditures</b>	<b>22,460,016</b>	<b>25,294,790</b>	<b>25,685,670</b>	<b>25,697,644</b>	<b>19,685,240</b>	<b>20,335,074</b>
<b>Total For General Administration</b>	<b>22,460,016</b>	<b>25,294,790</b>	<b>25,685,670</b>	<b>25,697,644</b>	<b>19,685,240</b>	<b>20,335,074</b>

## DEPARTMENT # 542 – FLEET MANAGEMENT

### Facilities and Fleet Management

#### **OVERVIEW**

Fleet Management is responsible for over 1,400 pieces of equipment with a replacement value of approximately \$50 million and a stockroom of 67,000 pieces of inventory which is valued up to \$700,000. Fleet Management provides departments the highest level of fleet-related services to increase the City's overall operational effectiveness. Fleet Management provides departments with safe, reliable, state-of-the-art customized equipment to meet the City's diverse operating needs. Fleet Management is dedicated to implementing continuous improvements, industry best practices, city-wide strategic initiatives and policies, financial responsibility, and environmental stewardship into daily operations.

The Fleet Management accounting structure includes an operating fund (6610) and a capital fund (6611). Before the fiscal year 2022, Fleet Management also included a vehicle storage fund (impound lot). The vehicle storage fund and its operations are being transferred to the City's purchasing department in FY2022. The fleet operating fund primarily accounts for annual maintenance and fuel needs of City departments, while the capital fund accounts for the replacement of equipment through the implementation of a comprehensive Asset Management Plan (AMP). The AMP addresses environmental responsibility, capitalization on useable life, maximization on returns, implementation of green fleet initiatives, and continuous improvement objectives. Fleet Management regularly engages in educational discussions with users regarding rightsizing, alternative fueling equipment (such as CNG, hybrid, electric vehicles, etc.), the importance of preventative maintenance, and overall standardization of the City's Fleet. The AMP includes a replacement guideline along with a 5 and 15 years planned replacement forecast – both of which adhere to industry standards accepted by the National Association of Fleet Administration (NAFA) and the American Public Works Association (APWA). Fleet Equipment types include: Light Equipment – such as sedans, vans, SUVs, patrol vehicles, motorcycles, pick-ups, small utility, and small dump trucks, and other miscellaneous small engine equipment. Heavy Equipment – such as refuse trucks, large utility, and dump trucks, vactors and off-road equipment, and other miscellaneous heavy equipment.

#### **Revenue Sources**

The Fleet Management Division operates as an Internal Service Fund (ISF) within the City. All direct and indirect operational costs are recovered through an applicable charge-back model based on the status of equipment – pooled/non-pooled. A comprehensive rate audit is completed annually to establish operating and maintenance (O&M) rates for pooled fleet equipment. Pooled rate components include labor, parts, fuel, outside services for normal repair work (not identified as excessive wear/accident damage), and general administration. Capital reserve rates are evaluated and updated annually based on the last purchase price of each equipment type. Capital rates include market-driven inflation to ensure appropriate reserves are being collected to replace the base equipment along with any additional upfitting, if/when applicable. Non-pooled equipment is billed monthly based on actual operating costs incurred.

## Expenditures

Fleet Management covers all upfront operational expenses, both direct and indirect, associated with maintaining a safe, efficient, and sustainable Fleet of City Vehicles and Equipment. The department's largest expenditures include personnel costs for mechanics and administrative staff time, necessary parts inventory to ensure routine services and critical repairs are performed promptly, fuel costs and costs associated with fuel system management, shop, and shop equipment maintenance, and lastly an array of contractual outside services used to supplement our fleet operation (bodywork, major equipment overhauls, etc.). Capital expenditures include replacing outdated, irrelevant, and/or inefficient equipment.

## PERFORMANCE MEASURE

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021
					Target	Actual	Target
<b>Goal #1: Increase the total % of alternative fueling vehicles within the City's fleet by 5% per FY</b>	HE.01 – Reduce carbon emissions and increase climate resiliency.	% of Fleet utilizing alternative energy sources	Annually	40%	Measurement Year	43%	48%
<b>Goal #2: Increase the number of electric vehicles in the City's Motor pool to 50% by FY 23 (3-year goal)</b>	HE.01 – Reduce carbon emissions and increase climate resiliency.	% of motor pool powered by electricity	Annually	25%	30%	30%	35%
<b>Goal #3: Increase % of fleet preventive maintenance services completed within 30 days of due date to 95% by implementing lean techniques &amp; procedures in coordination with City Lean Champion.</b>	GE.02 – Foster and maintain fiscal sustainability.	% of maintenance services completed within 30 days	Monthly	92%	95%	91%	95%
<b>Goal #4: Provide all staff equity education offered by the City through direct training opportunities.</b>	GE.01 – Embed equity throughout government operations.	# of staff provided equity training	Annually	6	48	12	48
<b>Goal #5: Close at least 75% of workorders within estimated duration as determined by industry standards and best practices by implementation of lean procedures.</b>	GE.02 – Foster and maintain fiscal sustainability.	% of workorders closed in estimated time	Monthly	81.68%	75%	82.49%	90%

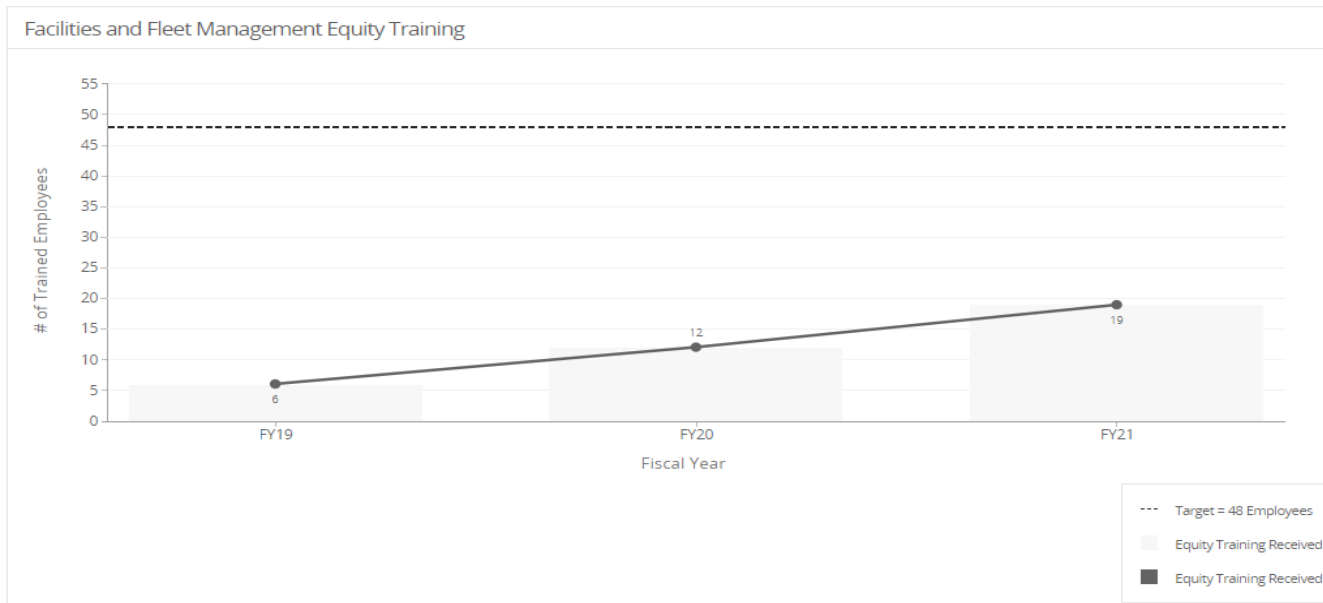
## CHARTS

Goal #4 Performance Measure:

Key Performance Measure: Equity Trained Workforce

**Measure:** % of Staff who have attended a City-offered Equity Training Course

**Target:** 100%



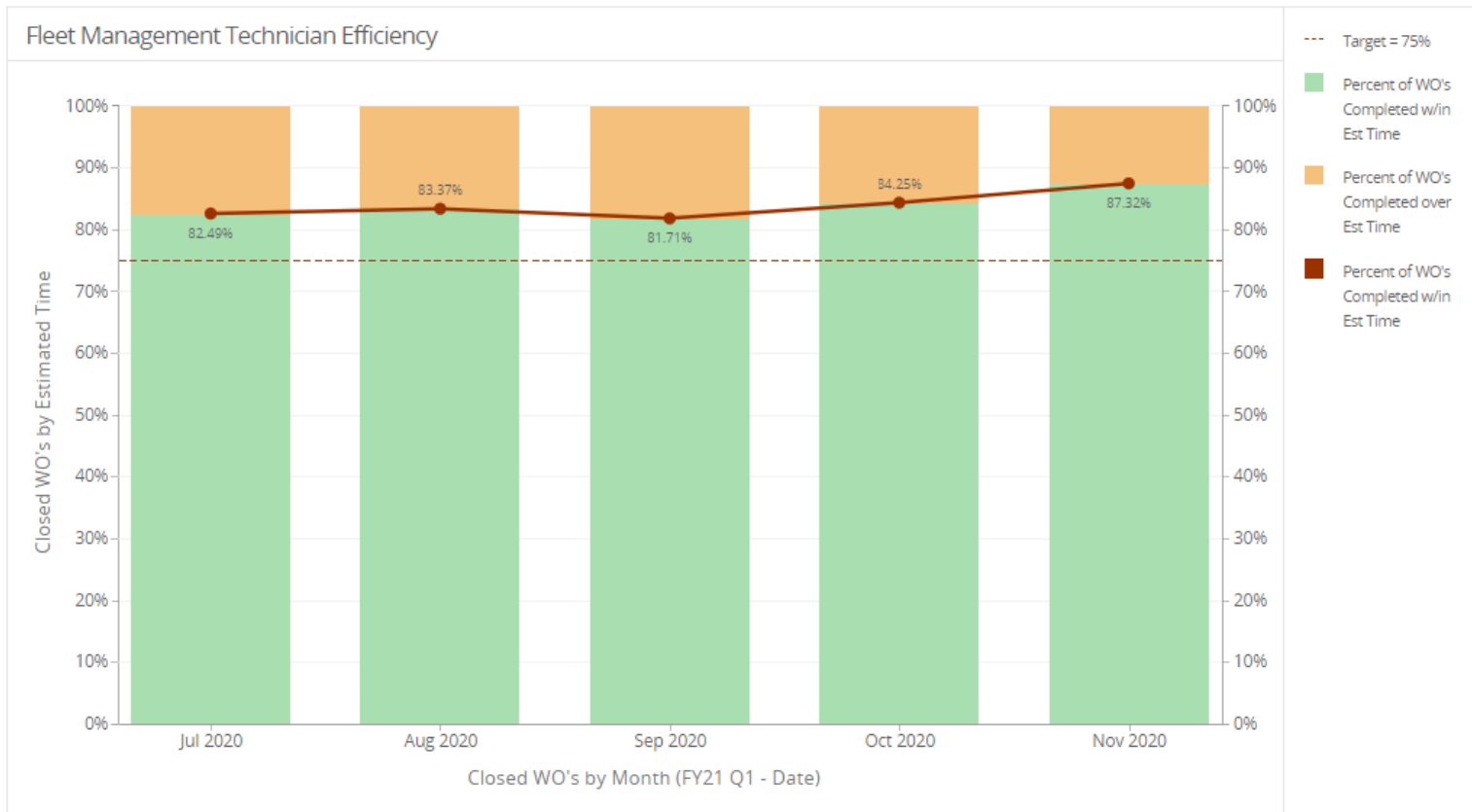
Goal #5 Performance Measure:

Key Performance Measure: Fleet Technician Efficiency

Measure: % of work orders closed within the estimated time

Target: 75%

Status: Currently meeting target. Working to meet new target



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Fleet Management (542 )</b>						
<b>2320 - Vehicle Storage Facility</b>						
701 - Personnel Services	180,353	0	0	0	0	0
751 - Supplies	2,000	0	0	0	0	0
800 - Other Services and Charges	483,566	0	0	0	0	0
970 - Capital Outlays	35,000	0	0	0	0	0
995 - Other Financing	126,145	0	0	0	0	0
<b>Total For Expenditures</b>	<b>827,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6610 - Motor Equipment-Operating</b>						
701 - Personnel Services	3,408,351	3,559,619	3,693,148	3,832,250	3,945,468	4,025,118
751 - Supplies	2,921,000	2,951,000	2,951,020	2,951,040	2,951,061	2,951,082
800 - Other Services and Charges	1,341,977	1,431,439	1,436,774	1,518,809	1,602,948	1,686,353
970 - Capital Outlays	167,029	167,029	189,210	190,036	215,613	241,601
990 - Debt Service	547	390	234	78	0	0
995 - Other Financing	-79,037	-79,467	-81,554	-83,371	-85,335	-86,852
<b>Total For Expenditures</b>	<b>7,759,867</b>	<b>8,030,010</b>	<b>8,188,832</b>	<b>8,408,842</b>	<b>8,629,755</b>	<b>8,817,302</b>
<b>6611 - Motor Equipment-Capital</b>						
970 - Capital Outlays	5,838,711	5,515,583	5,894,945	7,033,895	8,087,415	7,371,443
<b>Total For Expenditures</b>	<b>5,838,711</b>	<b>5,515,583</b>	<b>5,894,945</b>	<b>7,033,895</b>	<b>8,087,415</b>	<b>7,371,443</b>
<b>Total For Fleet Management</b>	<b>14,425,642</b>	<b>13,545,593</b>	<b>14,083,777</b>	<b>15,442,737</b>	<b>16,717,170</b>	<b>16,188,745</b>

## DEPARTMENT # 270 - HUMAN RESOURCES

### [Human Resources](#)

#### **OVERVIEW**

The Human Resources Department is comprised of six divisions: Human Resources Administration; Employee Benefits; Recruitment & Selection; Training and Organizational Development; Labor Relations; and Risk Management. Human Resources administration oversees strategic planning and initiatives related to the workforce as well as employee events and programs. Employee Benefits oversees and administers the entire City's benefits plans, associated payroll deductions, administers City wellness programming, and ensures compliance with relevant reporting and legal requirements. The Recruitment and Selection division facilitates the hiring process, maintains the classification and compensation system, and administers the contractual layoff process. Training and Organizational Development works to align team member training and development around the City's strategic plan and the organization's values. Labor Relations negotiates and administers the City's thirteen collective bargaining agreements, administers the grievance process, and handles employee complaints, investigations, and discipline. The Risk Management division administers a comprehensive safety program for employees, recommends appropriate risk financing strategies, administers insurance purchasing, claims settlement, workers compensation, and manages the City's liability and property insurance loss control programs.

#### **Revenue Sources**

The General Fund (1010) portion of the Human Resources department does not have any sources of revenue. The Health Insurance Fund (6770) and the Other Reserves Fund (6771) are internal service funds. The Health Insurance Fund collects health insurance premium payments from departments and employees or retirees to fund anticipated health insurance claims, which are calculated by an actuary. The annual health insurance calculations are posted on the Budget Office website at the following link, under "Healthcare Trend Reports": [Budget Office](#). The Other Reserves Fund receives its revenue by charging City departments for insurances such as general liability insurance, auto insurance, workers compensation insurance and property insurance. The cost of insurance premiums is allocated through an applicable charge-back model such as employee headcount, number of departmental vehicles, departmental budget, property value insured, etc.

#### **Expenditures**

Human Resources department expenses beyond permanent personnel in the General Fund (1010) include contracts for goods and services to support human resources administration, organizational and employee development, employee benefits & wellness, the Civil Service system, mitigating risk, and other programming to support City strategic initiatives. Expenses related to the Health Insurance Fund primarily consist of health insurance claims, personnel costs to operate the health insurance system, and third-party administrator costs. Expenses related to the Other Reserves Fund (6771) primarily consist of insurance claims, personnel costs to operate the risk management system, and premium payments paid to insurance agencies such as the Michigan Municipal Risk Management Authority (MMRMA).



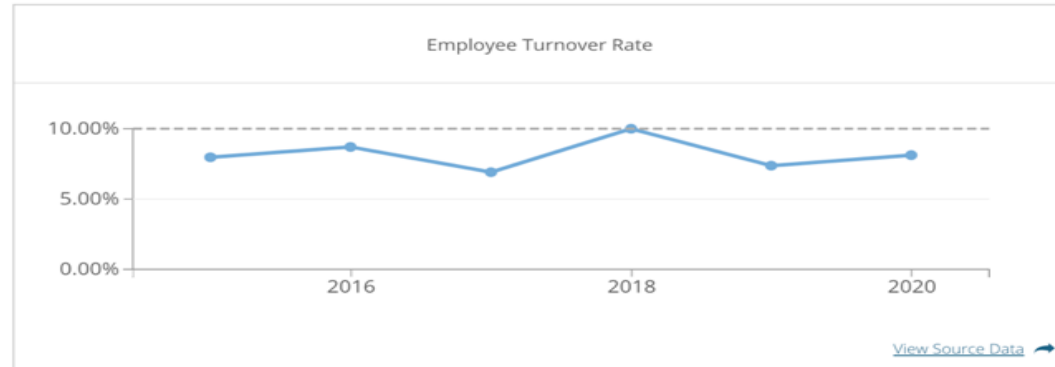
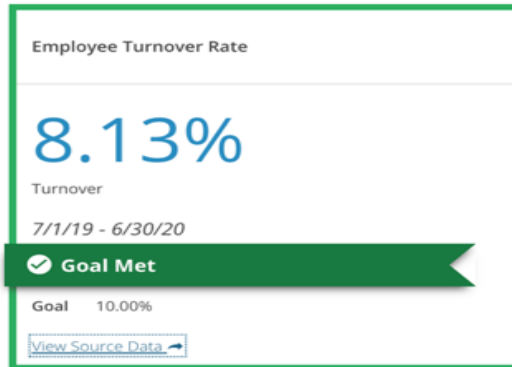
**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021 Target
					Target	Actual	
<b>Goal #1: Develop a workplace culture based on City values that improves employee communications, engagement, and satisfaction</b>	GE.03 – Attract, hire, train and retain high performing employees.	Employee Culture & Engagement Survey Results	Annually	---	---	---	New measure
<b>Goal #2: Evaluate and implement employee-friendly policies to meet the diverse needs of our evolving workforce</b>	GE.03 – Attract, hire, train and retain high performing employees.	Employee Culture & Engagement Survey Results	Annually	---	---	---	New Measure
<b>Goal #3: Offer a competitive benefits package that enhances employee recruitment and retention and incentivizes wellness</b>	GE.03 – Attract, hire, train and retain high performing employees.	Turnover (Retention) Rate	Annually	---	---	---	10% or less

## CHARTS

Goal #3 Performance Measure:

### Employee Turnover Rate



### About the Data

Any time an employee leaves City employment, the reason for the departure is tracked as well as the demographics of the person leaving. The U.S. Equal Employment Opportunity Commission (EEO-4) does not require that we track turnover, but it is a statistic that is often required in response to complaint investigations and is a metric that is important in reviewing disparate impact. Turnover is tracked in five categories: retirement, resignation, termination, deceased (while employed) and lay-off. Click [here](#) to read more about the City's commitment to disaggregate all data, to the extent possible, by race, ethnicity, gender identity and geography, and how we are attempting to do that.

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Human Resources (270 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,686,510	1,754,341	1,830,469	1,905,306	1,958,520	1,987,136
751 - Supplies	30,000	30,000	30,000	30,000	30,000	30,000
800 - Other Services and Charges	1,208,338	1,273,337	1,290,661	1,340,772	1,323,921	1,378,199
970 - Capital Outlays	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total For Expenditures</b>	<b>2,929,848</b>	<b>3,062,678</b>	<b>3,156,130</b>	<b>3,281,078</b>	<b>3,317,441</b>	<b>3,400,335</b>
<b>6770 - Health Insurance</b>						
701 - Personnel Services	403,425	420,647	435,172	448,675	460,906	471,734
800 - Other Services and Charges	25,456,564	28,589,644	30,751,812	33,108,072	35,650,260	38,393,058
<b>Total For Expenditures</b>	<b>25,859,989</b>	<b>29,010,291</b>	<b>31,186,984</b>	<b>33,556,747</b>	<b>36,111,166</b>	<b>38,864,792</b>
<b>6771 - Other Reserves-Insurance</b>						
701 - Personnel Services	419,116	438,874	451,551	463,008	470,412	476,544
800 - Other Services and Charges	4,556,697	5,056,310	5,129,437	5,240,766	5,491,937	5,480,062
<b>Total For Expenditures</b>	<b>4,975,813</b>	<b>5,495,184</b>	<b>5,580,988</b>	<b>5,703,774</b>	<b>5,962,349</b>	<b>5,956,606</b>
<b>Total For Human Resources</b>	<b>33,765,650</b>	<b>37,568,153</b>	<b>39,924,102</b>	<b>42,541,599</b>	<b>45,390,956</b>	<b>48,221,733</b>

## DEPARTMENT # 255 – INCOME TAX

### [Income Tax](#)

#### **OVERVIEW**

The Income Tax Department is responsible for collecting and administering the income tax collections for the City. The City's base income tax rate is .65% for non-residents and 1.3% for residents. Currently, there is a .20% 15-year temporary increase in the income tax rate that is allocated for Vital Streets work. The last two years of Income Tax administration have been different from most with extensions to due dates and processes due to COVID-19.

#### **Revenue Sources**

The Income Tax Department collected \$104,590,638.78 in FY2021. This was separated into four categories which are the General Operating Fund (82.984%), Capital Reserve Fund (3.683%), Vital Streets Fund (11.200%), and Sidewalk Repair Fund (2.133%).

#### **Expenditures**

The budget for operating the department is approximately 2.8 million annually with 17 full-time employees and 10 temporary employees. Most of the cost for the department is staffing with this we are looking at ways to work with other Cities to possibly lower these costs in the future.

#### **Goals**

It has been a priority for the Income Tax department to have accessibility and equity for the citizens of Grand Rapids. In March, the department has extended their Saturday hours to span their help to the Grand Rapids' community, and in April, increased phone hours on Wednesdays, from February to April until 7pm. In the upcoming fiscal year, the department will be making changes to the software to increase productivity and reduce the need for some temporary staff. Simplification and taxpayer satisfaction are still the priorities for the Income Tax Department. We will also be offering many of our forms in English and Spanish.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021
					Target	Actual	Target
<b>Goal #1: Ensure all residents of the city and non-residents working in the City are annually filing tax returns.</b>	Not specifically identified	Letters sent for compliance	Annually	2785	3000	3481	3500
<b>Goal #2: Refund overpayments from all properly filed tax returns in a timely fashion.</b>	Not specifically identified	Days to send out	Annually	41	45	44	40
<b>Goal #3: Change tax forms and policies to multi-language and easily accessible</b>	Not specifically identified	Number of forms	Annually	2	10	2	20

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Income Tax (255 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,826,219	1,925,734	1,995,301	2,063,300	2,113,910	2,146,597
751 - Supplies	40,150	40,150	42,150	44,150	46,150	48,150
800 - Other Services and Charges	783,976	845,981	792,494	788,447	775,600	788,128
970 - Capital Outlays	108,000	11,000	15,000	15,000	15,000	15,000
<b>Total For Expenditures</b>	<b>2,758,345</b>	<b>2,822,865</b>	<b>2,844,945</b>	<b>2,910,897</b>	<b>2,950,660</b>	<b>2,997,875</b>
<b>2300 - Transformation Fund</b>						
995 - Other Financing	232,500	0	0	0	0	0
<b>Total For Expenditures</b>	<b>232,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total For Income Tax</b>	<b>2,990,845</b>	<b>2,822,865</b>	<b>2,844,945</b>	<b>2,910,897</b>	<b>2,950,660</b>	<b>2,997,875</b>

## DEPARTMENT # 228 – INFORMATION TECHNOLOGY

### [Information Technology](#)

#### **OVERVIEW**

The City of Grand Rapids has long valued technology and its role as a key pillar in delivering high quality services to the citizens of Grand Rapids. The Information Technology Department has adapted to the changing technology landscape over the years whether that be in areas of evolving business solutions, resources and employment, or shifts in security. The Information Technology department has positioned the organization well to take on these challenges. Our vision is to create a strategic, sustainable, valued, and industry aligned IT program that can empower our business units and adapt to the quickly changing landscape of technology. Our mission is to help the organization leverage technology to affect change.

Information Technology (IT) is an internal service department and has an overall budget close to \$8.70 million in FY22. Its accounting structure includes an operating fund (6800), a capital fund (6810), a financial management system (FMS) fund (6820), and cable access projects within the City's general capital fund (4010). IT currently supports approximately 1,400 users with 1,600 endpoints and a data center of approximately 250 servers. IT also supports numerous integrations, Single Sign On (SSO) capacity for Software as a Service solutions in the cloud, and coordinates cybersecurity activities and awareness training. IT engages multiple vendors in the area to provide its support structure for the organization.

#### **Revenue Sources**

As an internal service department, all direct and indirect IT operational costs are recovered through an applicable charge-back model. Budgeted costs are aligned to actual costs annually, and cost of living increases (COLA) are applied where known or appropriate. The IT Capital fund is evaluated and updated annually based on planned capital projects, which are projected 5 years out.

#### **Expenditures**

The IT Department covers all upfront operational expenses, both direct and indirect, associated with maintaining a safe, sustainable and industry aligned IT program. The FY22 budget breakdown is as follows:

- Software/Hardware Capital Management (growth and improvement)- 11%
- Staffing (contract and internal)- 40%
  - Contract Staffing- 34%
  - Internal Staffing- 6%
- Software/Hardware Maintenance Agreements- 40%
- General Overhead- 2%
- Telecommunications/Fiber- 6%
- Non-Operational Contributions- 1%

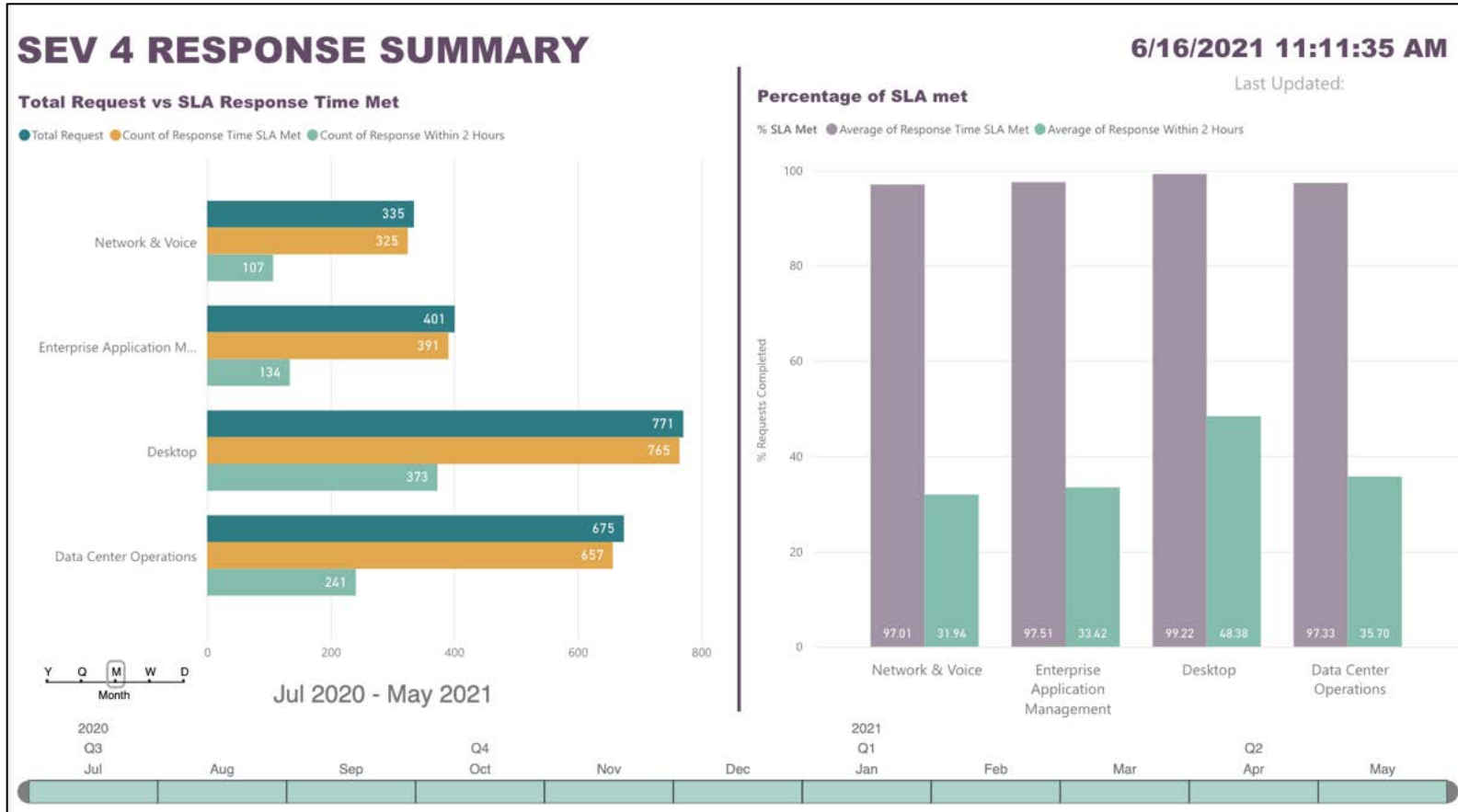
**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021 Target
					Target	Actual	
<b>Goal #1: Respond to Severity 4 (SEV4) Incidents within 8 business hours of incident ticket submittal by a user. IT tracks this metric monthly as part of its service level agreement (SLA) with its IT as a service (ITaaS) provider. Automatic notifications are sent to technicians and leadership for prioritization if an incident ticket is approaching SLA violation.</b>	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making internal communications and data sharing with the community.	% of incidents that are responded to within 8 business hours of ticket submittal	Monthly	98.05%	80%	98.32%	80%
<b>Goal #2: Resolve Severity 4 (SEV4) Incidents within 8 business hours of incident ticket submittal by a user. IT tracks this metric monthly as part of its SLA with its ITaaS provider. Automatic notifications are sent to technicians and leadership for prioritization if an incident ticket is approaching SLA violation.</b>	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making internal communications and data sharing with the community.	% of incidents that are resolved within 8 business hours after incident assignment to technician	Monthly	96.67%	80%	98.77%	80%
<b>Goal #3: Achieve an 87.5% monthly average Customer Satisfaction Survey (CSAT) score by continuing to implement customer service protocols and following up with survey participants for improvement.</b>	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making internal communications and data sharing with the community.	Customer satisfaction score as a % of grading criteria (out of 4 points)	Monthly	N/A	87.5%	93.0%	87.5%

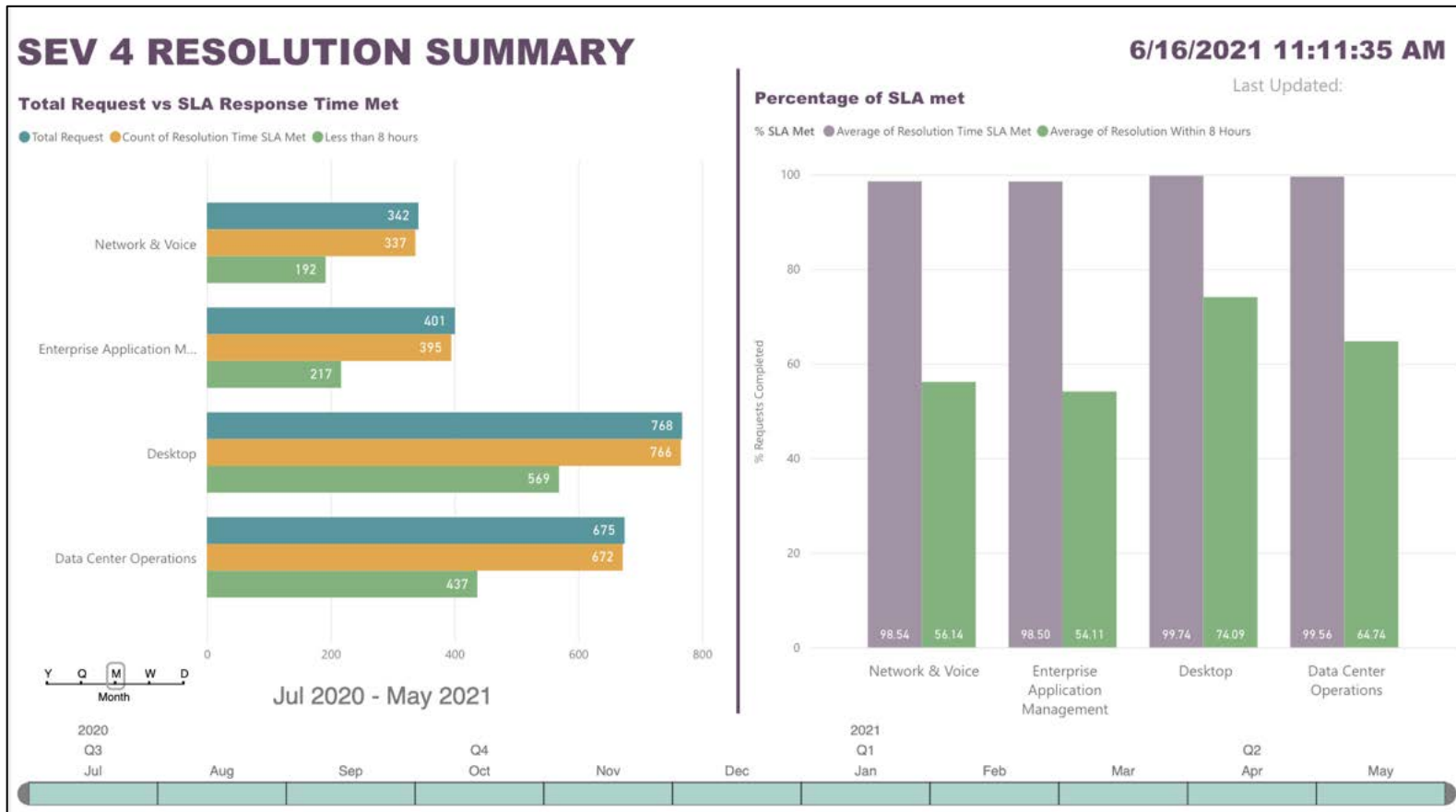


**CHARTS**

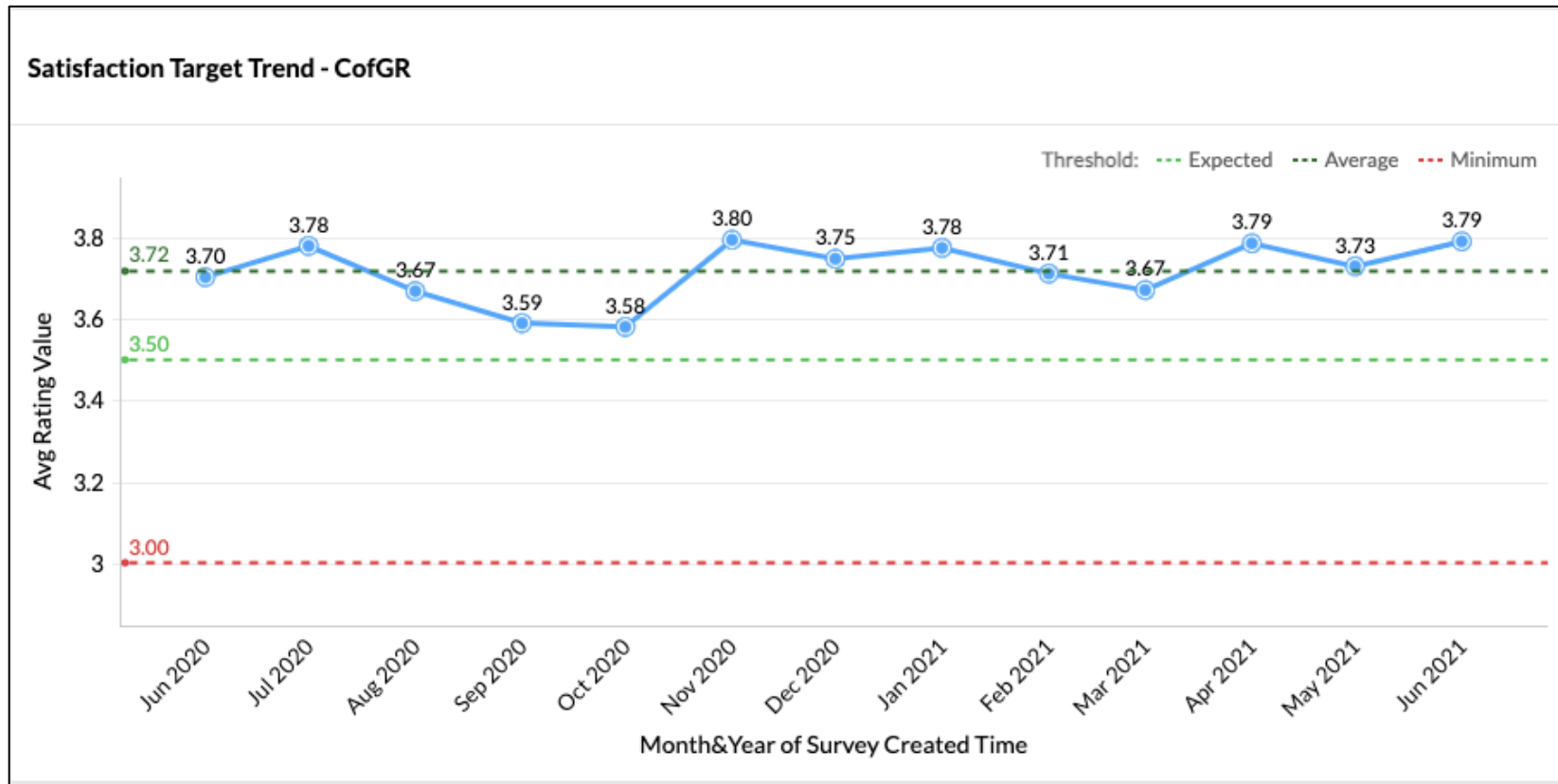
Goal #1 Performance Measure:



Goal #2 Performance Measure:



Goal #3 Performance Measure:



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Information Technology (228 )</b>						
<b>4010 - Capital Improvement</b>						
800 - Other Services and Charges	574,037	579,777	571,208	562,766	554,448	546,253
<b>Total For Expenditures</b>	<b>574,037</b>	<b>579,777</b>	<b>571,208</b>	<b>562,766</b>	<b>554,448</b>	<b>546,253</b>
<b>6800 - Information Tech-Operating</b>						
701 - Personnel Services	399,749	418,644	432,331	444,464	449,360	453,152
751 - Supplies	14,306	14,306	14,646	14,996	15,355	15,355
800 - Other Services and Charges	6,470,777	6,360,930	6,495,658	6,689,071	6,896,215	7,023,937
<b>Total For Expenditures</b>	<b>6,884,832</b>	<b>6,793,880</b>	<b>6,942,635</b>	<b>7,148,531</b>	<b>7,360,930</b>	<b>7,492,444</b>
<b>6810 - Information Technology-Capital</b>						
970 - Capital Outlays	1,439,474	664,479	785,373	408,791	203,095	895,000
<b>Total For Expenditures</b>	<b>1,439,474</b>	<b>664,479</b>	<b>785,373</b>	<b>408,791</b>	<b>203,095</b>	<b>895,000</b>
<b>6820 - Financial Management System</b>						
800 - Other Services and Charges	671,990	646,569	0	0	0	0
<b>Total For Expenditures</b>	<b>671,990</b>	<b>646,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total For Information Technology</b>	<b>9,570,333</b>	<b>8,684,705</b>	<b>8,299,216</b>	<b>8,120,088</b>	<b>8,118,473</b>	<b>8,933,697</b>

## DEPARTMENT # 790 – PUBLIC LIBRARY

### [Grand Rapids Public Library](#)

#### **OVERVIEW**

Grand Rapids Public Library has been in service since 1871. It is one of the only City departments that is governed by an independent publicly elected Board of Library Commissioners. The Board is responsible for setting library policy and approving the library's annual budget. Currently, the library maintains and operates at eight physical locations throughout all three City wards.

As stated in the library's Board approved Strategic Framework, the library's mission is to inspire opportunity, connection, and innovation. The framework states four main initiatives: 1) Looking Outward, 2) Creating Inspiring Spaces and Experiences, 3) Transforming Our Culture, and 4) Being Visible and Valuable to the Community. Through a robust collection of physical and digital materials, youth and adult programming, the library will work to meet the goals of its framework and assist the City in meeting its Strategic Plan objectives. Since the passing of the library's new millage, the library has invested approximately \$2.3 million in HVAC replacements system wide. After FY22, seven of eight library properties will have had full HVAC replacements over the last three budget cycles that will last approximately 20 years. This effort ties directly to the City's strategic priority of Health and Environment: Objective 1, reduce carbon emissions and increase climate resiliency. As we continue moving forward within our three-year framework, the library's focus will be to establish a sustainable model in terms of staffing, materials, and facilities that align with library initiatives and City's objectives.

#### **Revenues Sources**

The vast majority (approximately 92% in FY21) of the library's operations is funded through taxes on real and personal property. This tax base has been very stable over the past five years and remained unaffected by the pandemic. We are anticipating this trend to continue for the foreseeable future. The library's property tax structure is made up of two separate mileages. One millage is in perpetuity and accounts for approximately \$10 million per fiscal year. The second millage expires after a 20-year term and accounts for approximately \$1.3 million per fiscal year. FY22 will be the fourth year of the 20-year term. Per the ballot language, this second millage revenue is available for operational use and is credited to the library's Operating Fund (2710) annually. Moving forward, with the approval of the Board of Library Commissioners, the library intends to transfer over any unused revenue in operations to the Capital Fund (2711) for the long-term Asset Management plan of the library's City assets in any given year. The remaining "other" revenue line items in the Operating Fund consist of interest revenue, County penal fines, State Aid, service fees, and fines on lost or stolen materials. These line items accounted for approximately \$755k of the library's \$12.1 million FY21 budget.

The library Capital Fund's only sources of revenue are the annual transfer from the Operating Fund and interest revenue. The library also has a Trust Fund (2712) that earns a modest amount of interest each year.

**Expenditures**

Staffing, materials, building maintenance and utilities, and the transfer to the Capital Fund account for over 85% of the Operating Fund's annual expenditures. The remaining operating line items such as Furniture and Community Promotion (programming) tend to fluctuate year-to-year based on what is needed/requested for a particular upcoming year. In recent periods, actual spending levels have come in under budgeted levels primarily due to the impact of COVID-19. For example, the library's Professional Development budget consists of staff requests for travel expenses to State and National professional conferences. Due to COVID-19, this budget went largely unspent over the last two completed fiscal years. For this reason, FY21's actual spending levels are not necessarily reliable as a base for future budgets. Because of this, we are hoping that FY22 will reflect what a "normal" year of activity within our Strategic Framework looks like, and how that translates into actual spending levels in operations.

The Capital Fund's annual spending is based on the library's Asset Management Plan. This plan is reviewed annually by the library's Facilities Manager and Business Manager. Based on what is needed versus available funding, the plan is updated accordingly at least five years out of each budget cycle. After the close of FY21, it will maintain a fund balance of approximately \$1.3 million. The Library Trust (2712) does not have any spending activity annually.

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Library (790 )</b>						
<b>2710 - Public Library Operating</b>						
701 - Personnel Services	7,238,028	7,539,605	7,676,285	7,794,867	7,906,890	7,979,981
751 - Supplies	1,660,000	1,677,500	1,660,200	1,660,200	1,660,200	1,660,200
800 - Other Services and Charges	2,212,806	2,226,326	2,039,364	2,049,588	2,060,096	2,070,899
970 - Capital Outlays	305,025	244,850	76,000	76,000	76,000	76,000
995 - Other Financing	672,620	478,185	1,040,000	1,155,000	1,295,000	1,470,000
<b>Total For Expenditures</b>	<b>12,088,479</b>	<b>12,166,466</b>	<b>12,491,849</b>	<b>12,735,655</b>	<b>12,998,186</b>	<b>13,257,080</b>
<b>2711 - Public Library Grants/Projects</b>						
970 - Capital Outlays	1,377,182	935,000	1,094,391	105,642	314,950	139,154
<b>Total For Expenditures</b>	<b>1,377,182</b>	<b>935,000</b>	<b>1,094,391</b>	<b>105,642</b>	<b>314,950</b>	<b>139,154</b>
<b>7374 - Library Retiree Health Care Fund</b>						
800 - Other Services and Charges	11,365	11,988	13,187	0	0	0
<b>Total For Expenditures</b>	<b>11,365</b>	<b>11,988</b>	<b>13,187</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total For Library</b>	<b>13,477,026</b>	<b>13,113,454</b>	<b>13,599,427</b>	<b>12,841,297</b>	<b>13,313,136</b>	<b>13,396,234</b>

## DEPARTMENTS # 546 & 519 – Mobile GR

### [Mobile GR](#)

#### **OVERVIEW**

Mobile GR is the City's consolidated transportation and mobility department and serves to provide safe, efficient, and equitable mobility for all residents and visitors. The department operates 37 ramps and lots across the City and manages more than 3,000 on-street parking spaces; conducts parking enforcement; manages the DASH shuttle; maintains more than 200 City-owned traffic signals and an additional 500 signals owned by MDOT, Kent County, and surrounding cities and towns; maintains approximately 35,000 traffic signs; develops transportation and mobility policies; and conducts multi-modal traffic-engineering assessments, designs, and improvements. Mobile GR's efforts provide residents and visitors with better transportation options to access jobs, services, and amenities in alignment with the City Strategic Plan and the Equitable Economic Development and Mobility Strategic Plan.

Mobile GR's current organizational format was implemented in 2018 with the combination of the legacy parking and traffic safety functions. Fully operationalizing this new structure is the department's largest challenge. The department contracted an organizational assessment in 2019 and is working to implement many of the study's suggestions, including the promulgation of a unified department identify and mission, developing new program metrics and KPIs, and better defining and aligning department functions. Related to the organizational challenges, Mobile GR also manages two separate budget departments, Parking – 546 and Traffic Safety – 519. This requires extensive coordination as the two legacy funds often do not align with the needs of the new consolidated department.

#### **Revenue Sources**

Mobile GR collects revenue into the Parking Operating Fund (5140) through parking fees at both on and off-street facilities, as well as a limited amount from parking enforcement fines. Due to the COVID 19 pandemic, the Parking fund experienced a significant reduction in revenue in FY20 & FY21 from the lack of events downtown and low activity of daily parking (on-street and off-street).

The Traffic Safety Department (519) receives revenue in the Street funds from traffic signal work for other jurisdictions and through barricading services.

#### **Expenditures**

As a result of reduced revenue, operating expenses in the Parking Operating Fund (5140) were greatly reduced, which are primarily used for maintenance of parking facilities, funding of the Dash shuttle, and implementation of other mobility initiatives and innovations. FY22 operating budget reflects the ongoing recovery from the COVID pandemic but includes continued investments in mobility infrastructure and includes the absorption of full city-wide parking enforcement from the police department.

Traffic Safety Department (519) expenditures provide for general traffic safety operations and supplies. The gap between Traffic Safety revenue and expenditures are funded by the Major and Local Street funds.



**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Track pavement marking progress over the summer painting season as identified in the pavement marking contract managed by Mobile GR</b>	MB.04 – Operate and maintain the City’s transportation network and work with partners to connect to the regional transportation	% of pavement marking progress compared to target completion dates	Monthly	97%	100%	94%	100%
<b>Goal #2: Track DASH ridership numbers through boarding counts on DASH West and DASH North routes operated by The Rapid on behalf of Mobile GR</b>	MB.01 – Create an accessible multi-modal transportation experience and reduce single-occupant vehicle travel	Increase in ridership by 3% or more from previous year	Quarterly	+38%	+3%	-6%	+3%
<b>Goal #3: Implementing resident reporting tool for city wide parking enforcement including seasonal odd/even parking</b>	ECC.01 – Enhance communication with the public	To be created	Monthly	N/A	N/A	N/A	N/A

## CHARTS

Goal #1 Performance Measure:

### Pavement Marking KPI

#### **Definition of the Measure:**

This measure will track pavement marking progress over the summer painting season as identified in the pavement marking contract managed by Mobile GR.

#### **What is the Data Source of the Information?**

This data is entered into a pavement marking database from contractor submitted work logs and compared to progress dates identified in the contract.

#### **What is the progress for determining the posted value?**

Tracking pavement marking painting progress compared to targeted completion dates. Meeting schedule dates for painting is critical since painting can only be done in warm weather months.

#### **How often is the indicator updated?**

Monthly

#### **Who is responsible for maintaining the indicator's posting?**

Mobile GR will be responsible for posting and electronically sending the data to key management.

#### **What is the targeted value for the indicators?**

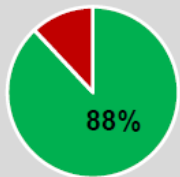
Long lines (80% completed by July 1, 90% by September 1, 100% by October 1)

Crosswalks and Symbols (20% per month May – October 1)

Durable Crosswalk Marking Conversions (25% of inventory per year)

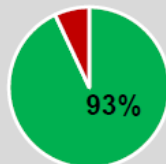
### **2020 Data**

#### **Long Lines**



Historically about 98%. Unable to complete this year due to pandemic and more people being at home, thus blocking painting areas.

#### **Crosswalks & Symbols**



Consistent with historical average. Unanticipated utility and construction work normally prevent full achievement.

#### **Durable Conversion**



All planned durable pavement marking conversions completed this year.

Goal #2 Performance Measure:

### DASH Ridership KPI

**Definition of the Measure:**

This measure will track DASH ridership numbers through boarding counts on DASH West and DASH North routes operated by The Rapid on behalf of Mobile GR.

**What is the Data Source of the Information?**

This data is collected by Automatic Passenger Counters located on DASH buses, or when these are undergoing calibration, by DASH drivers.

**How often is the indicator updated?**

Quarterly

**Who is responsible for maintaining the indicator's posting?**

Mobile GR's DASH Manager in Planning, Policy, and Communications division tracks the data.

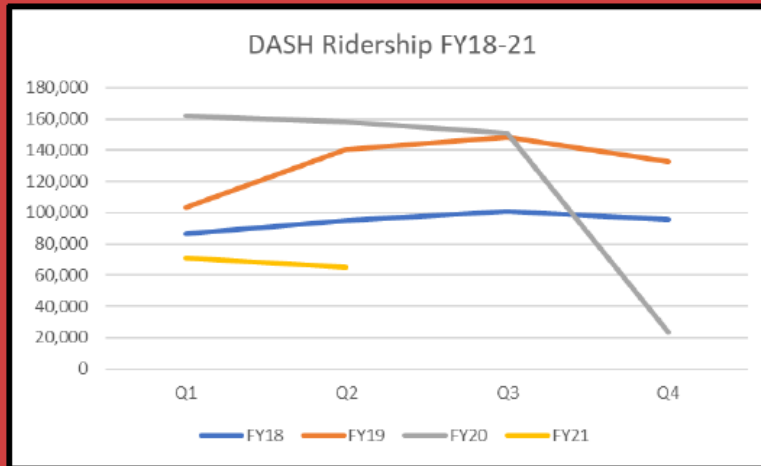
**What is the targeted value for the indicators?**

Total increase in ridership by 3% or more from the previous year.

### 2020 Data

	Q1	Q2	Q3	Q4
FY19	103,691	140,536	148,271	132,548
FY20	161,974 (+56%)	158,299 (+13%)	150,568 (+1.5%)	23,456 (-82%)
FY21	70,766 (-56%)	65,243 (-59%)		

FY20 and FY21 ridership has been severely impacted by the COVID pandemic. The DASH system was fully shutdown from March – May 2020 during the stay-at-home order. Since then, bus capacity continues to be limited for social distancing, and service hours have been reduced, including eliminating of Sunday service.



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Parking (546 )</b>						
<b>5140 - Parking Operating</b>						
701 - Personnel Services	4,497,725	4,705,915	4,902,827	5,111,557	5,290,015	5,406,039
751 - Supplies	257,000	194,000	194,000	194,000	194,000	194,000
800 - Other Services and Charges	8,538,272	8,688,891	9,456,253	9,696,292	9,898,585	10,108,765
970 - Capital Outlays	25,000	145,000	145,000	145,000	145,000	145,000
990 - Debt Service	1,005,266	934,925	855,751	767,793	675,752	578,884
995 - Other Financing	2,487,979	1,590,000	2,090,000	2,340,000	1,340,000	2,340,000
<b>Total For Expenditures</b>	<b>16,811,242</b>	<b>16,258,731</b>	<b>17,643,831</b>	<b>18,254,642</b>	<b>17,543,352</b>	<b>18,772,688</b>
<b>5141 - Parking Capital Projects</b>						
970 - Capital Outlays	2,830,000	1,750,000	2,150,000	2,400,000	1,400,000	2,400,000
<b>Total For Expenditures</b>	<b>2,830,000</b>	<b>1,750,000</b>	<b>2,150,000</b>	<b>2,400,000</b>	<b>1,400,000</b>	<b>2,400,000</b>
<b>Total For Parking</b>	<b>19,641,242</b>	<b>18,008,731</b>	<b>19,793,831</b>	<b>20,654,642</b>	<b>18,943,352</b>	<b>21,172,688</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Traffic Safety (519 )</b>						
<b>2020 - Major Streets</b>						
701 - Personnel Services	2,468,274	2,529,491	2,615,381	2,701,257	2,772,852	2,823,247
751 - Supplies	613,500	736,500	863,191	993,680	1,128,086	1,266,524
800 - Other Services and Charges	2,267,102	3,040,687	2,643,358	2,700,698	2,763,633	2,781,954
970 - Capital Outlays	52,201	46,500	47,500	48,500	49,500	55,500
995 - Other Financing	-235,000	-100,000	-100,000	-100,000	-100,000	-100,000
<b>Total For Expenditures</b>	<b>5,166,077</b>	<b>6,253,178</b>	<b>6,069,430</b>	<b>6,344,135</b>	<b>6,614,071</b>	<b>6,827,225</b>
<b>2030 - Local Streets</b>						
701 - Personnel Services	88,520	87,427	90,751	94,100	96,863	99,300
<b>Total For Expenditures</b>	<b>88,520</b>	<b>87,427</b>	<b>90,751</b>	<b>94,100</b>	<b>96,863</b>	<b>99,300</b>
<b>4090 - Vital Str Cap-Non Bond</b>						
970 - Capital Outlays	1,490,000	960,000	960,000	960,000	960,000	960,000
<b>Total For Expenditures</b>	<b>1,490,000</b>	<b>960,000</b>	<b>960,000</b>	<b>960,000</b>	<b>960,000</b>	<b>960,000</b>
<b>Total For Traffic Safety</b>	<b>6,744,597</b>	<b>7,300,605</b>	<b>7,120,181</b>	<b>7,398,235</b>	<b>7,670,934</b>	<b>7,886,525</b>

**DEPARTMENT # 698 - OUR COMMUNITY'S CHILDREN**

[Our community's children](#) [ELOafterschool](#) [t2cstudio](#)

**OVERVIEW**

Our Community's Children (OCC) is dedicated to improving the lives of young people to ensure they are learning, working, thriving, connecting, and leading. The office values authentic youth voice and active participation in city projects; promotes access and opportunities for youth through afterschool and leadership programs; provides training and employment to youth in marginalized communities to enhance economic security; and coordinates a place-based response to increase postsecondary degree attainment among first-generation students and students of color. The office accomplishes its goals through direct service programming and system-building work with community partners to leverage efforts for optimal outcomes for youth.

**Revenue Sources**

The General Fund portion of the OCC department does not have any sources of revenue.

**Expenditures**

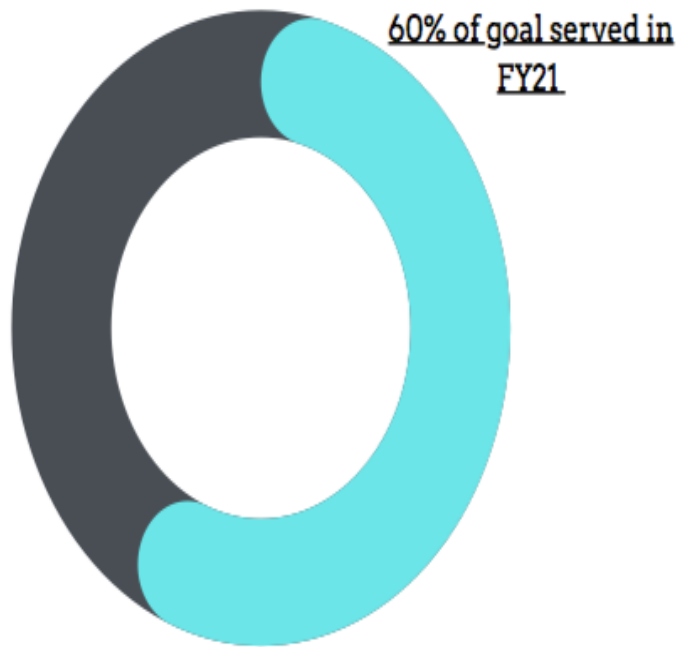
The general fund allocation supports day-to-day operations, i.e. building rental, IT services, and computer equipment. It also provides support for the Mayor's Youth Council, wages for youth employment, and professional development in youth development, nature-based programming, post-secondary degree attainment and afterschool. Full-time staffing costs for two FTE are supported by local, state, and national grants that broaden the scope of OCC's work. The FY22 budget also supports 1 FTE for the Executive Director.

**PERFORMANCE MEASURE**

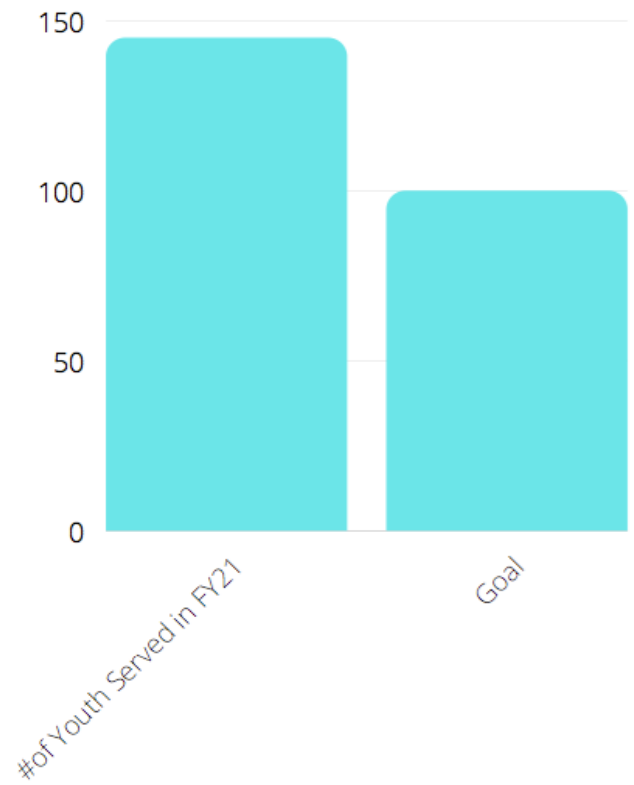
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Increase the number of city youth engaged in civic affairs and projects to 100 through the Mayor's Youth Council.</b>	ECC.01 – Enhance communication with the public.	# of youth enrolled in program & participating in activities	Annually	---	---	---	100
<b>Goal #2: Serve 100 new students through the T2C Studio for college navigation and scholarship services.</b>	EPA.03 – Increase residents' educational attainment, employment, and wage growth.	# of youth appointments for service	Annually	---	---	---	100
<b>Goal #3: Increase the number of children in underserved neighborhoods participating in outdoor repeated activities by 100.</b>	HE.02 – Ensure equitable access to and use of green spaces and increase recreational activities.	---	Annually	---	---	---	100

**CHARTS**

**Goal #1** Increase the number of city youth engaged in civic affairs and projects to 100 through the Mayor's Youth Council.

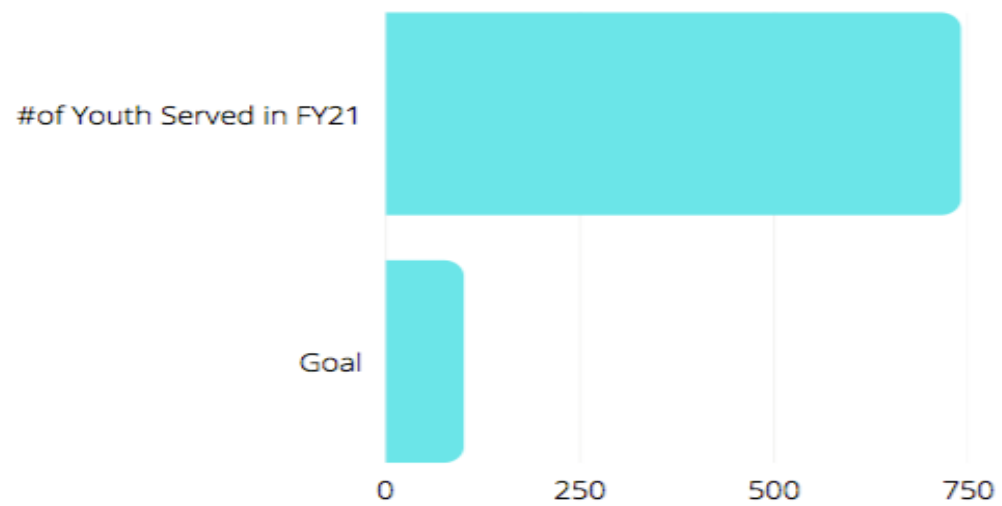


**Goal #2** - Serve 100 new students through the T2C Studio for college navigation and scholarship services.





**Goal #3 - Increase the number of children in underserved neighborhoods participating in outdoor repeated activities by 100.**



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p><b>Grand Rapids MI - FMS</b>  <b>Org Fund Budget Object Rollup</b>  <b>Statement Of Operations</b></p>
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Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Our Community's Children (698 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	80,000	233,612	80,000	81,439	81,908	83,887
800 - Other Services and Charges	81,589	80,589	84,351	86,239	88,663	90,146
970 - Capital Outlays	1,500	2,500	2,000	2,000	2,500	2,500
<b>Total For Expenditures</b>	<b>163,089</b>	<b>316,701</b>	<b>166,351</b>	<b>169,678</b>	<b>173,071</b>	<b>176,533</b>
<b>Total For Our Community's Children</b>	<b>163,089</b>	<b>316,701</b>	<b>166,351</b>	<b>169,678</b>	<b>173,071</b>	<b>176,533</b>

**DEPARTMENT # 751 & 784 & 567 - PARKS AND RECREATION, GOLF AND CEMETERIES**

[Parks and Recreation](#)

[Golf Course](#)

[Cemeteries](#)

**OVERVIEW**

The Department of Parks and Recreation is responsible for the maintenance and asset management of the city's 74 parks, 6 city cemeteries, Indian Trails Golf Course and all city owned trees. The department also oversees recreation programming including adult and youth classes, summer day camps, skating at Rosa Parks Circle and shelter rentals.

*Mission: "To provide our community with inspirational experiences through the responsible management and collaborative stewardship of the City's natural, educational, and cultural resources."*

*Vision: "Creating and supporting a healthy, vibrant community through active neighborhoods, inclusive programs and events, innovation and best practices, exceptional services and embracing diversity"*



To provide our community with inspirational experiences through the responsible management and collaborative stewardship of the City's natural, educational, and cultural resources.



Creating and supporting a healthy, vibrant community through active neighborhoods, inclusive programs and events, innovation and best practices exceptional services, and embracing diversity.



**Connectivity:** creating a connected system of safe and accessible parks, programs, and facilities for all.

**Collaboration:** working externally and internally in a spirit of partnership and teamwork.

**Sustainability:** creating an enduring system of park and recreation services.

**Exceptional Service:** providing our best efforts in creating memorable experiences and service.

**Equity:** providing residents with the opportunity to improve their quality of life and well-being through a balanced distribution of outstanding parks and recreation services.

The Department of Parks and Recreation recently completed a Strategic Operating Plan to guide operations and create unity and alignment with the City's Strategic Plan. <https://www.grandrapidsmi.gov/Government/Departments/Parks-and-Recreation>

**Parks and Recreation Strategic Priorities:**

**Healthy Community:** Expand programs and initiatives that support the physical, mental, and emotional well-being of all Grand Rapidsians.

**Business Management and Finance:** Expand and improve tools, procedures, and systems for staff to work efficiently, demonstrate fiscal responsibility and maximize effectiveness.

**Environmental Stewardship:** Use an ecological framework to inform design, maintenance, and programming in the park system in a way that celebrates and preserves the city's natural resources.

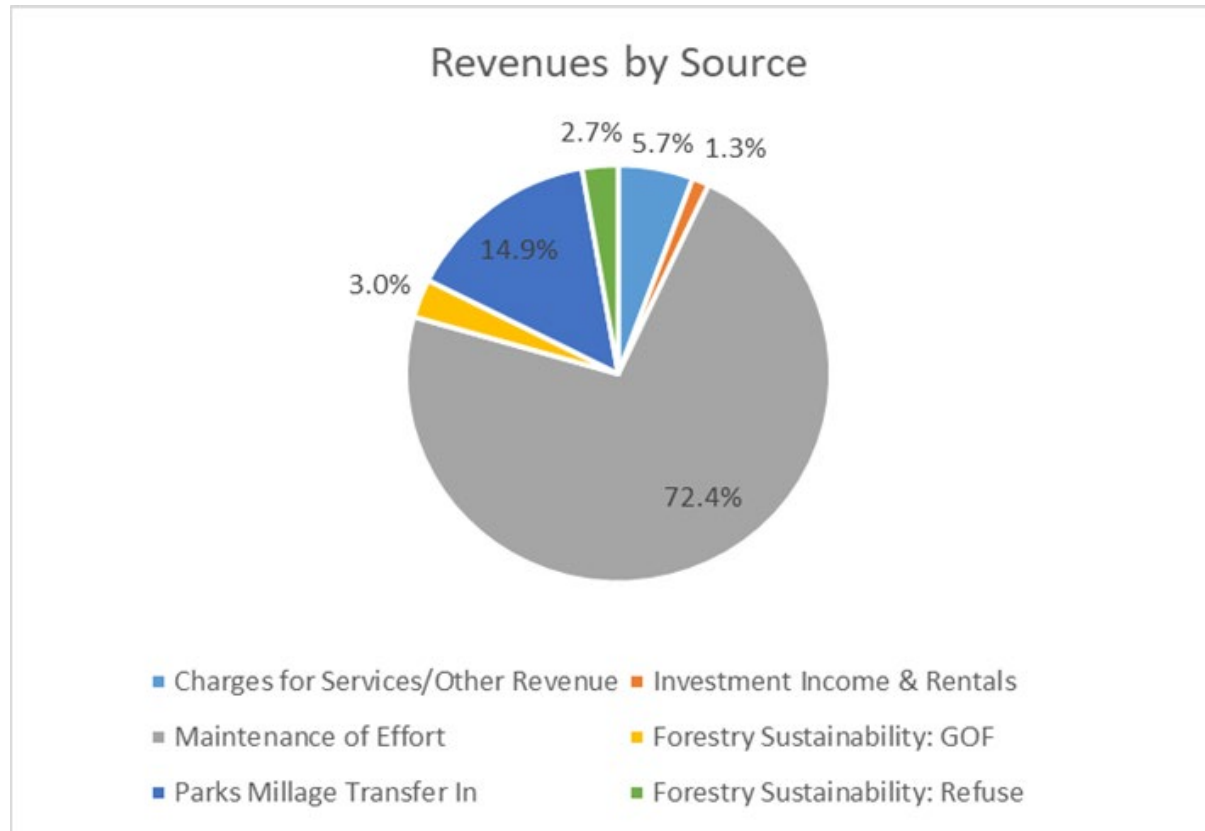
**Capital Investment & System Planning:** Create a connected network of parks, natural areas, and waterways that is accessible to all of the Grand Rapids community.

**Leadership & Employee Development:** Attract, hire, train, and retain high performing employees while further identifying and developing our future leaders through the support and development of a workforce that is aligned with our mission, vision and values

**The Parks and Recreation Operating Fund** was established in fiscal year 2010. The fund accounts for the total revenues and costs associated with maintaining the City's Park facilities, forestry operations, and providing a variety of recreational programs for youth through seniors.

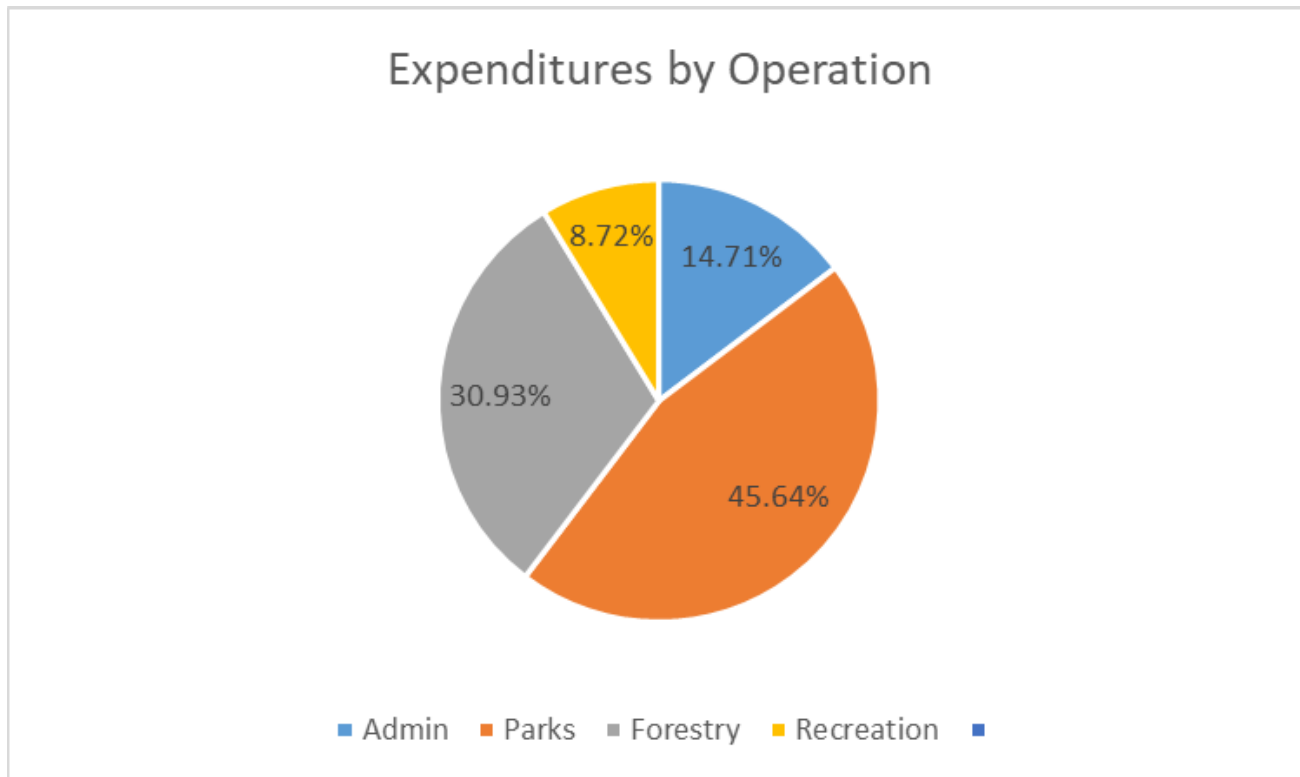
**Revenue Sources – Parks Operating Fund**

The Parks Operating Fund FY2022 revenue budget is \$8,746,207. The primary source of this revenue is a Maintenance of Effort subsidy from the General Operating Fund (GOF) of \$6,333,890. The Parks Investment Guidelines that were implemented with the affirmative vote for the 2019 Parks Millage state that in any year the total GOF budget increases, the GOF Parks Subsidy will increase by that same percentage; and in any year the total GOF budget decreases, the GOF Parks Subsidy will decrease by that same percentage. FY2022 represents the first year of the new 2019 Parks evergreen millage. The second largest source of revenue is a transfer of \$1,300,000 from the Parks Millage Fund to support recreation programming and park maintenance operations.



### Expenditures – Parks Operating Fund

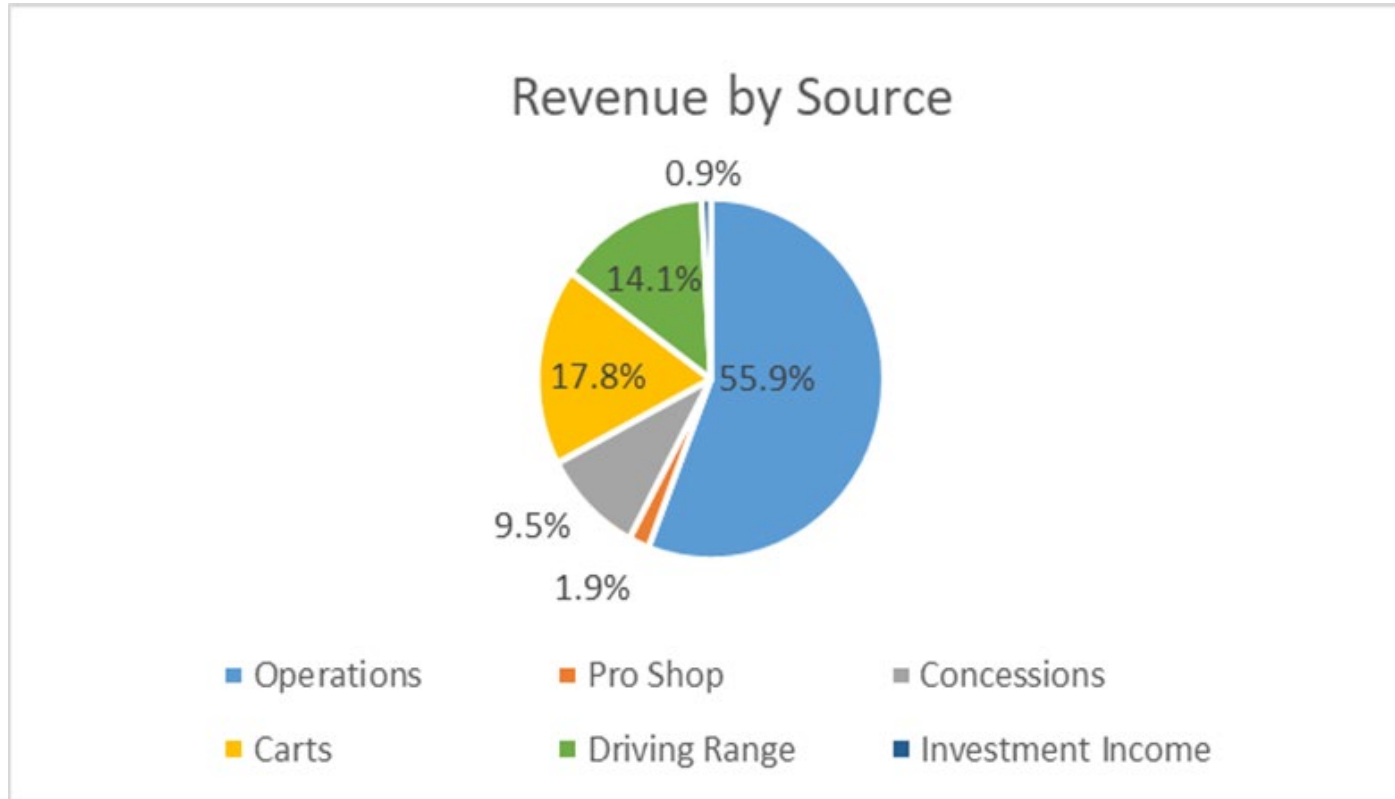
With the additional investment in Park Maintenance and Operations from the 2019 Parks Millage, 45.6% of planned expenditures fall in this category. Recreation programming expenditures represent 8.7%, Forestry Services (which includes Priority 2 Tree work) 30.9%, and 14.7% for the department’s Administrative services.



The **Golf Course Fund** is used to account for activities of the Indian Trails Golf Course located at 28<sup>th</sup> Street and Kalamazoo Avenue.

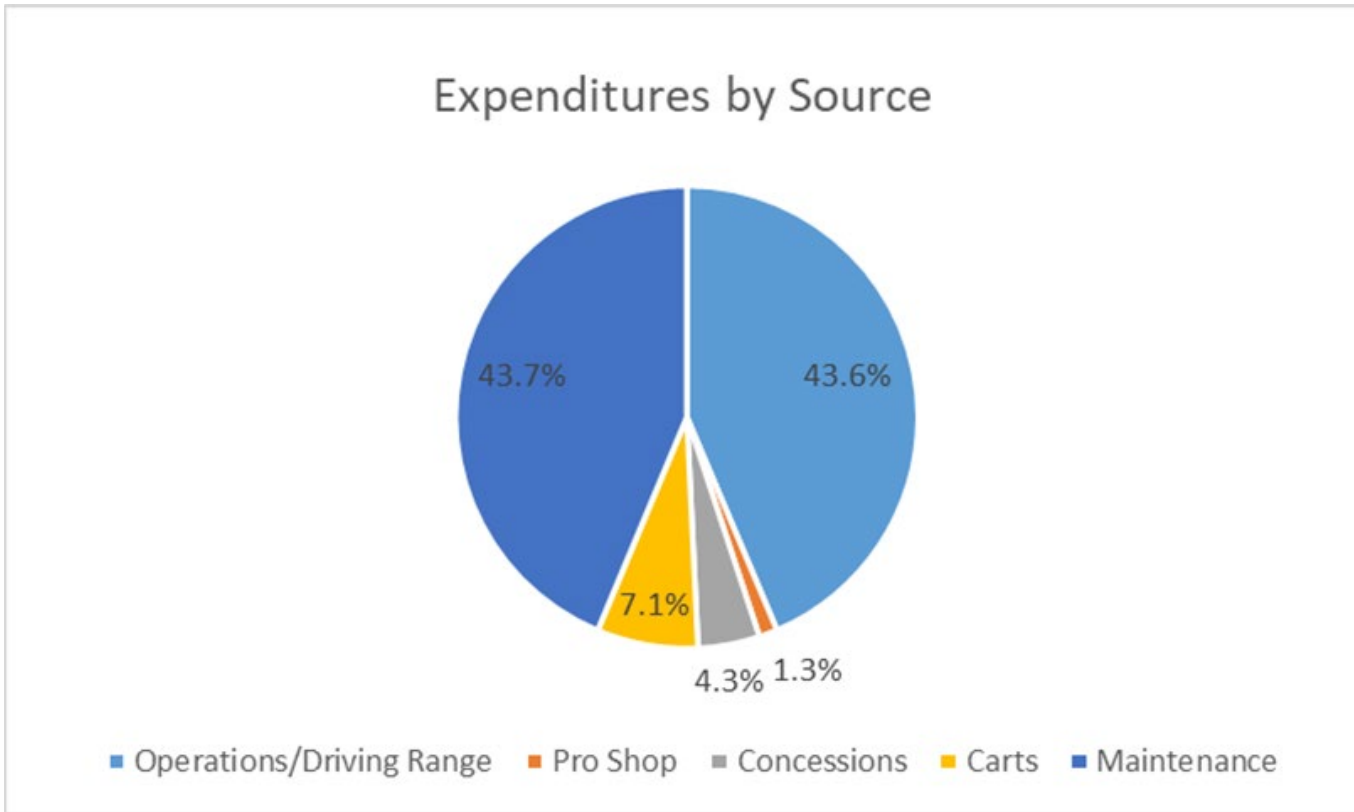
**Revenue Sources – Golf Course Fund**

Indian Trails Golf Course received significant capital investment between FY2015 and FY2017. Revenue from the redesigned course and driving range is anticipated to be \$699,490 for FY2022. Course operations should generate enough revenue from fees and product sales to be self-sustaining.



**Expenditures – Golf Course Fund**

Anticipated Golf Course Expenditures for FY2022 are \$715,630, which includes \$80,500 for equipment and land/facility improvements. The season runs from early spring to late fall. All capital investments are funded through accumulated fund balance resulting from net income in prior fiscal periods. Indian Trails leases their golf carts and operates a small pro-shop and concession. The bulk of personnel costs are for seasonal employees, with one permanent Senior Greenskeeper.





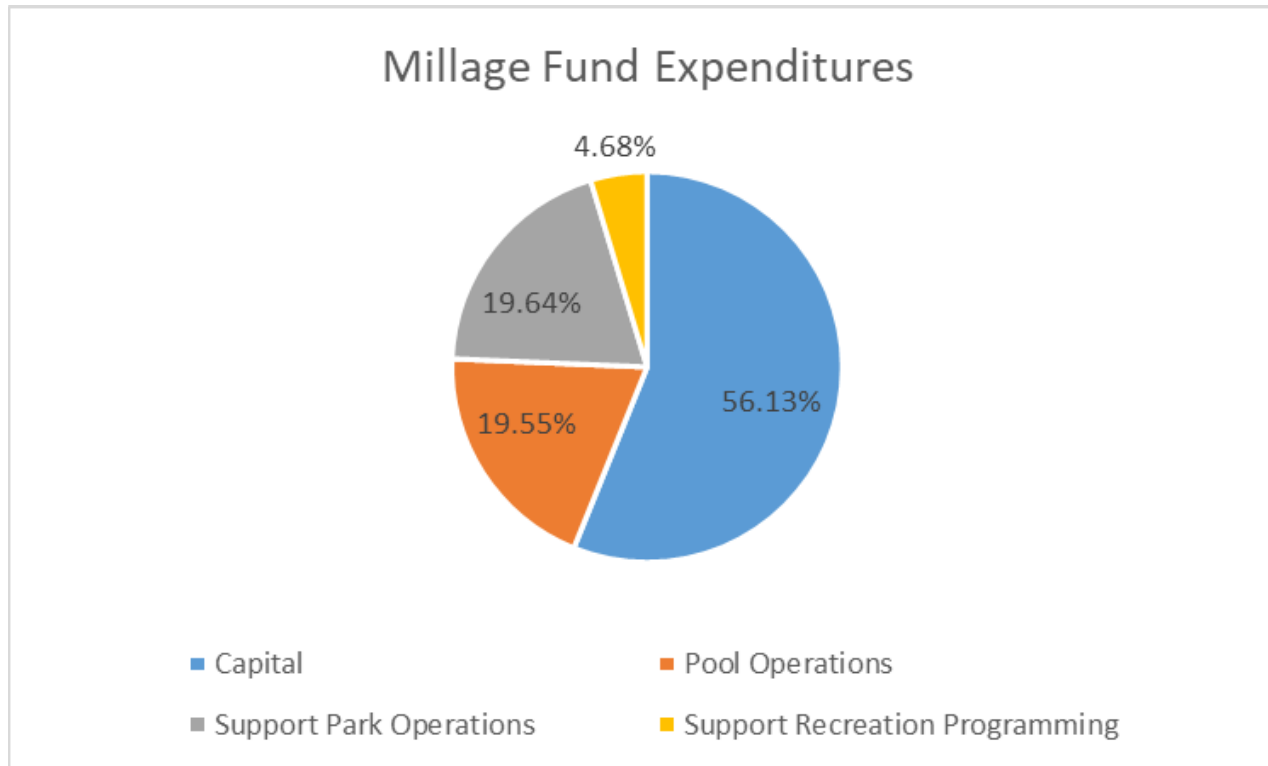
**The Parks Millage Fund** was established in fiscal year 2014 following the 2013 voter approved 7-year millage. The millage has since been renewed in perpetuity.

**Revenue Sources – Parks Millage Fund**

The primary source of revenue in the Parks Millage fund is a dedicated property tax millage. Fiscal year 2022 represents the first year of the new 2019 Parks evergreen millage. The millage rate is 1.25 mills and generates approximately \$6,000,000 annually which is used to support Parks capital investments, operations of the City’s three outdoor swimming pools, park maintenance and recreation programming.

**Expenditures – Parks Millage Fund**

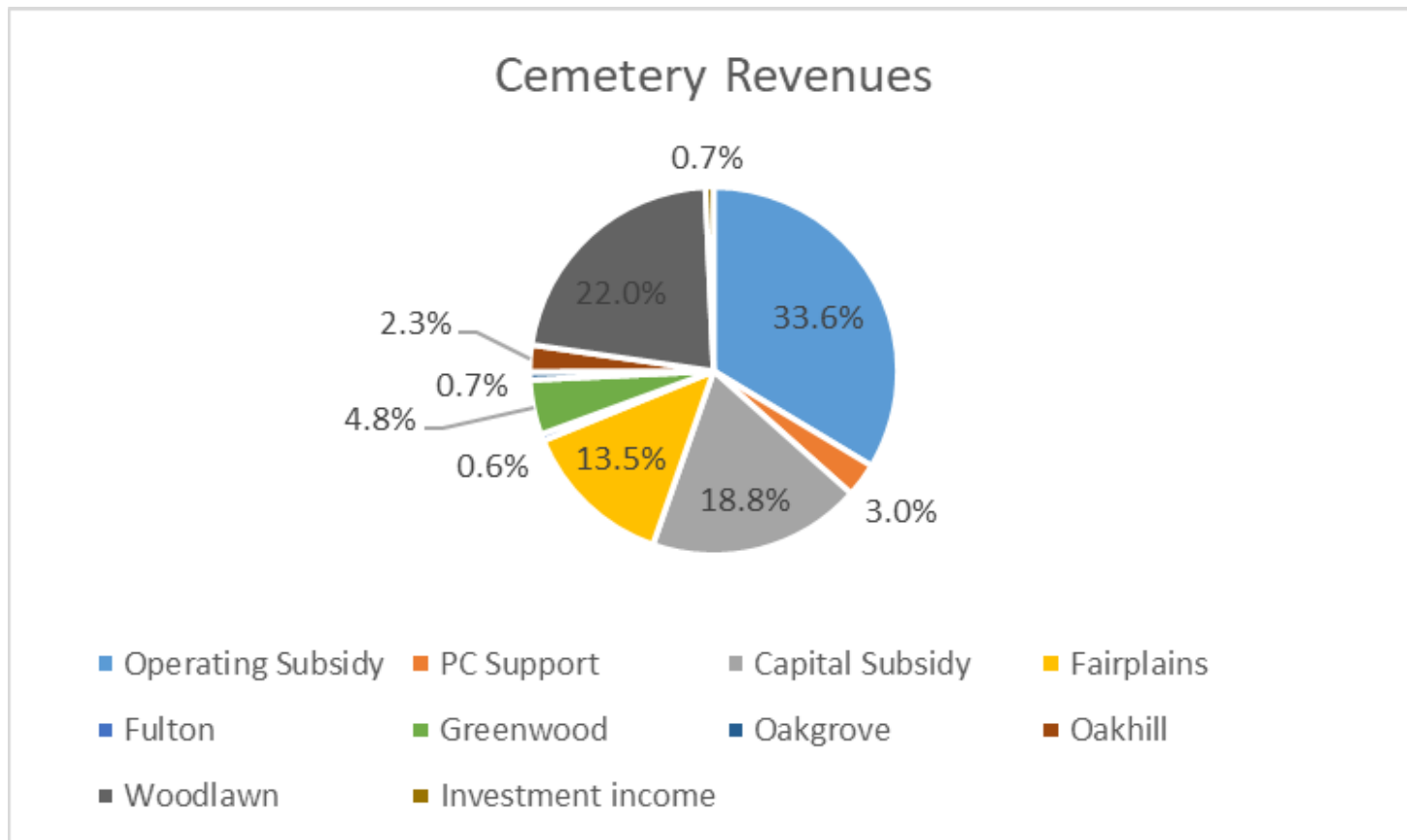
The administrative guidelines adopted by city commission in 2020 give the Parks and Recreation department the flexibility to distribute funding between capital, pools, park operations and recreation based on community input and operational need. For FY2022, \$3,000,000 is programmed for capital, \$1,050,000 for park operations, \$250,000 for recreation programming and \$1,045,000 for pool operations.



**The Cemetery Operating Fund** is responsible for the sale and maintenance of lots in the six City-owned Cemeteries. In addition to sales revenue, interest earnings, and capital support from the Perpetual Care Fund, the Cemetery Fund has historically been supported by a General Fund subsidy.

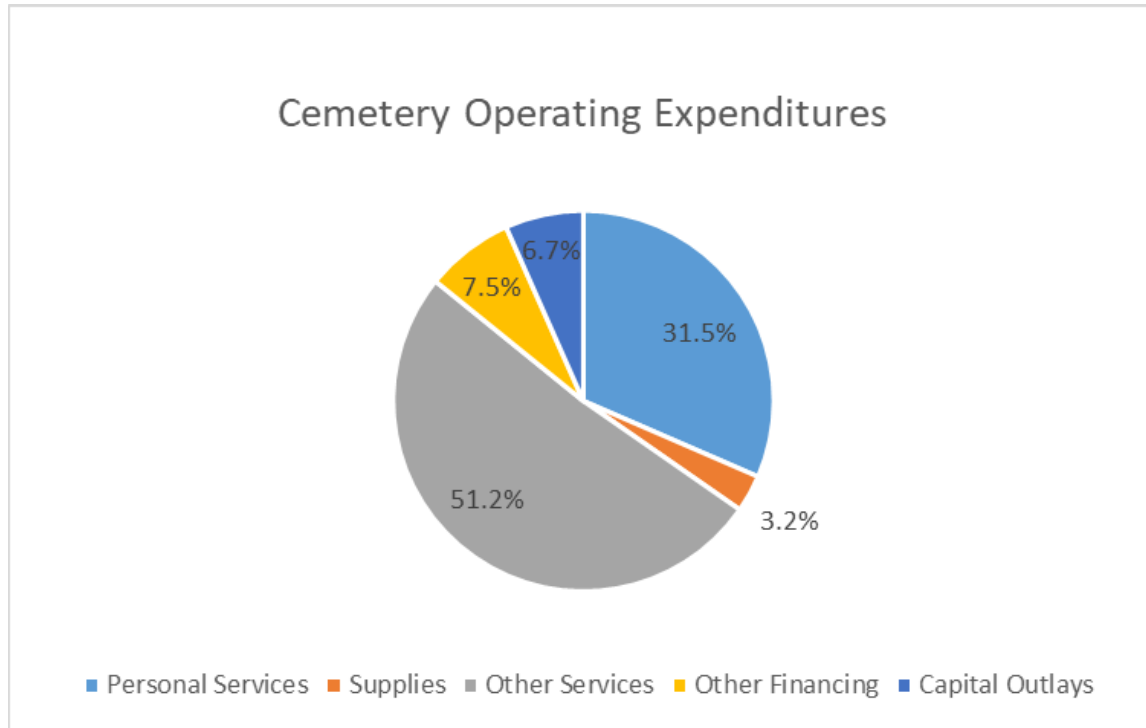
**Revenue Sources – Cemetery Operating Fund**

The Cemetery Operating Fund receives a subsidy of \$582,000 from the General Operating Fund, \$760,308 for Charges for Services, and \$51,546 from Perpetual Care interest to support their annual operations. Additionally, the fund receives \$325,000 annually from the Capital Reserve Fund, which supports the Asset Management Plan. Fairplains and Woodlawn are the most active cemeteries representing 35.5% of the total revenue.



**Expenditures – Cemetery Operating Fund**

Expenditures for cemeteries operations and maintenance are \$1,400,435. There are planned capital expenditures of \$100,000 from the Cemetery Operating Fund for FY2022. This work is being funded by accumulated fund balance resulting from the annual capital subsidy in accordance with the department’s asset management plan. Other services include a mowing contract, staffing through a temporary agency, and other overhead costs. Other financing represents the transfer of 15% total revenue to perpetual care. Woodlawn and Fairplains are the largest and most active cemeteries representing more than half of the total expenditures. Fulton and Oak Grove are relatively inactive and represent only a small percentage.



**The Cemetery Perpetual Care Fund** receives 15% of all revenue generated by the sale of cemetery lots, and 100% of the revenue from sales of repossessed lots, as well as 15% of the net income from Cemetery operations. Except for certain capital items, these funds are not expendable, however the interest earned in the fund is transferred to Cemetery Operating Fund for use in the care and maintenance of the City’s six cemeteries.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Increase the grade level of the park system</b>	HE.02 – Ensure equitable access to and use of green spaces and increase recreational activities.	Grade level of park 70% A and B	Annual grading	20.6%	70%	45%	70%
<b>Goal #2: Increase the total maintenance labor hours invested in the park system</b>	HE.02 – Ensure equitable access to and use of green spaces and increase recreational activities.	# of labor hours	Monthly KPI, FY annual	54,320	---	51,285	47,775
<b>Goal #3: Increase ratio of tree plantings to tree removals each year</b>	HE.01 – Reduce carbon emissions and increase climate resiliency.	# of trees removed and planted	Annual review	1416, 638	---	1412, 706	1500, 750
<b>Goal #4: Increase community engagement</b>	ECC.02 – Develop a community engagement strategy across all City programs and initiatives.	Facebook metrics, # of attendants	Quarterly, Annually	See below	See below	See Below	See Below
<b>Goal #5: Increase leveraged funding per year</b>	GE.02 – Foster and maintain fiscal sustainability. Economic Prosperity and Affordability EPA	>\$800K per year	Monthly, Annually	\$1.7M	\$800K	\$2.5M	\$2.3M
<b>Goal #6: Increase the number of residents served through Parks and Recreation Programming</b>	HE.02 – Ensure equitable access to and use of green spaces and increase recreational activities.	5% growth annually	Monthly, Annually	---	---	27,039 Baseline	28,390

**CHARTS**

Goal #1 & 2 Performance Measures:

**MAINTENANCE LEVEL OF SERVICE**

A crucial priority of the 2017 Parks Strategic Master Plan and the City's Strategic Master Plan is increasing maintenance levels of service across the park system. Maintenance levels of service influence public safety and perception of communities and the department.

To achieve our target, we continue to refine and expand our monthly park inspection program to identify and address maintenance needs in a standardized way. We've also established a task tracking procedure to analyze and adjust where and how our maintenance efforts are invested.

**Target: 70% of parks in the "A" or "B" maintenance level of service**

Level of Service	Pre-Millage	2018	FY22 Goal*	Target
A - Showpiece Facility	0.0%	5.2%	9.1%	10.0%
B - Comprehensive Stewardship	14.1%	15.4%	64.9%	60.0%
C - Managed Care	64.1%	82.1%	26.0%	30.0%
D - Reactive Mgmt/ Crisis Response	21.8%	2.6%	0.0%	0.0%

\*Supported by 2019 millage

**MAINTENANCE LABOR HOURS**

Increasing maintenance labor hours in our parks ensures our commitment to a safe and healthy community. As we continue to make capital improvements, our labor hours should increase to reflect the growing maintenance requirement.

To achieve our target, we are proposing 44 PIE seasonal employees, 17 City seasonal employees, 6 GGreen Stewards, and 2 new full time Groundskeeper I positions in FY22. These positions will be supported by the new parks millage passed in 2019.

**Target: 5% Growth Annually**

Labor Hours	FY19	FY20	FY21 budget	FY22 proposed*
Seasonal	37.1K	31K	29.5K	71.8K
Full Time	17.5K	17.5K	17.7k	21.9K
OT	678.2	604.9	602.3	602
FT Help (Other Depts.)	N/A	2.2K	N/A	N/A
<b>Total</b>	<b>54.3K</b>	<b>51.3K</b>	<b>47.8K</b>	<b>94.3K</b>

\*Supported by 2019 millage

Goal #3 Performance Measure:

### SUSTAINABLE FORESTRY PRACTICES

Proactive tree care and sustainable management are both crucial to creating a safe community and providing excellent service. The completion of the Priority 1 Initiative in 2019 saw the removal/pruning of over 3,000 street trees deemed the highest risk to public safety.

Our Forestry Sustainability Plan ensures a focus on more plantings than removals, identification of vacancies in need of planting, equitable maintenance schedules, and a continued effort toward proactive treatment to avoid future backlog and public safety risks. The first half of FY21 saw the pruning/removal of 700 trees for public health and safety, 900 trees for better growth and form, and the planting of 309 trees.

### Target: 2:1 ratio of tree plantings to tree removals each year

Year	Planted	Removed
2017	1059	455
2018	1899	1309
2019	1416	638
2020	1412	706
<b>Total</b>	<b>5786</b>	<b>3108</b>
<b>Average/Year</b>	<b>1447</b>	<b>777</b>



Goal #4 Performance Measure:

**FACEBOOK PAGE REACH**

Facebook provides a cost-effective platform to reach a large number of diverse community members. A robust social media presence is essential to build public trust, promote the City and Department mission, nurture customer relationships, and connect with residents in a personal, conversational way.

Increased post frequency, monthly strategy meetings, and data-driven content based on analysis of successful posts have all contributed to above-target page reach. We intend to increase the amount of event descriptions and marketing graphics created in Spanish to increase equitable access to content.

**Target: >200K unique users per quarter**

Q4	Q3	Q2	Q1
313K Users	270K Users	535K Users	315K Users

**2020 AVERAGE  
358K USERS**

**FACEBOOK USER ENGAGEMENT RATE**

Engagement rate is the total number of Facebook users who commented on, liked, shared, or clicked on posts divided by the total number of people reached by posts. If our engagement rate is low, it tells us we need to do a better job of meeting our community's needs to provide the information they value.

When users engage with content, it indicates that the information we're providing is informative, interesting, and compelling to them. Interactions like link clicks also indicate increased traffic to other channels like the departmental website and recreation registration pages.

**Target: >6% engagement rate per quarter**

Q4	Q3	Q2	Q1
5.5%	5.6%	6.9%	4.9%

**2020 AVERAGE  
5.7% ENGAGEMENT RATE**

Goal #5 & 6 Performance Measures:

**RESIDENTS ENGAGED IN PROJECT PLANNING**

Community input on capital projects is crucial to increasing a sense of resident ownership of public spaces and making meaningful improvements for the residents who use the public space/park most often.

We take a targeted outreach approach through both digital and traditional media to ensure residents are informed about input opportunities in a more equitable way. A combination of online surveys and in-person meetings provide us with a wide variety of responses across neighborhood demographics.



**Target: > 1.5K residents engaged per year**

FY19	FY20	FY21 to date
560 residents	1.4k residents	1.5k residents

**LEVERAGED FUNDING FOR MILLAGE PROJECTS**

Leveraged funding helps us stretch millage dollars and create more impactful improvements in parks through federal, state and local grants and partnerships. This KPI ties directly to the City's Strategic Priority of Governmental Excellence (Objective 2, Strategy 4) to strategically leverage outside funding.

When seeking funding opportunities, we first determine parks and neighborhoods with the highest need for improvements. This ensures an equitable distribution of funding each year.

**Target: >\$800K leveraged funding per year**

FY19	FY20	FY21	FY22 to date
\$1.7M	\$2.5M	\$2.3M	\$630K



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Parks and Recreation (751 )</b>						
<b>2080 - Parks &amp; Recreation</b>						
701 - Personnel Services	3,478,427	4,007,446	4,159,447	4,294,003	4,402,087	4,477,867
751 - Supplies	254,425	278,325	281,592	281,919	282,254	282,600
800 - Other Services and Charges	3,505,387	4,330,133	4,457,752	4,531,514	4,605,171	4,683,769
970 - Capital Outlays	5,700	61,700	1,700	9,700	13,700	203,700
995 - Other Financing	-100,001	-100,001	-100,001	-100,001	-100,001	-100,001
<b>Total For Expenditures</b>	<b>7,143,938</b>	<b>8,577,603</b>	<b>8,800,490</b>	<b>9,017,135</b>	<b>9,203,211</b>	<b>9,547,935</b>
<b>2081 - Parks Millage</b>						
701 - Personnel Services	620,713	635,109	625,743	640,697	653,980	665,114
751 - Supplies	83,675	83,675	85,682	85,689	85,696	85,704
800 - Other Services and Charges	4,225,279	3,326,095	3,833,997	3,842,119	3,860,475	3,869,015
995 - Other Financing	242,400	1,300,000	1,120,000	1,180,000	1,040,000	925,000
<b>Total For Expenditures</b>	<b>5,172,067</b>	<b>5,344,879</b>	<b>5,665,422</b>	<b>5,748,505</b>	<b>5,640,151</b>	<b>5,544,833</b>
<b>4010 - Capital Improvement</b>						
970 - Capital Outlays	900,000	174,000	0	0	0	0
<b>Total For Expenditures</b>	<b>900,000</b>	<b>174,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5080 - Belknap Ice Arena</b>						
800 - Other Services and Charges	238,500	238,500	238,500	238,500	238,500	238,500
<b>Total For Expenditures</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>	<b>238,500</b>
<b>Total For Parks and Recreation</b>	<b>13,454,505</b>	<b>14,334,982</b>	<b>14,704,412</b>	<b>15,004,140</b>	<b>15,081,862</b>	<b>15,331,268</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup Summary  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Golf Course (784 )</b>						
<b>5840 - Golf Course</b>						
701 - Personnel Services	291,627	316,035	334,108	345,321	354,667	361,321
751 - Supplies	93,995	96,245	98,939	100,327	101,738	103,170
800 - Other Services and Charges	193,444	222,850	235,055	248,053	251,602	255,224
970 - Capital Outlays	31,000	80,500	16,000	31,000	60,000	6,000
<b>Total For Expenditures</b>	<b>610,066</b>	<b>715,630</b>	<b>684,102</b>	<b>724,701</b>	<b>768,007</b>	<b>725,715</b>
<b>Total For Golf Course</b>	<b>610,066</b>	<b>715,630</b>	<b>684,102</b>	<b>724,701</b>	<b>768,007</b>	<b>725,715</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Cemetery (567 )</b>						
<b>1510 - Cemetery Perpetual Care</b>						
995 - Other Financing	67,992	60,546	37,848	49,197	58,277	62,816
<b>Total For Expenditures</b>	<b>67,992</b>	<b>60,546</b>	<b>37,848</b>	<b>49,197</b>	<b>58,277</b>	<b>62,816</b>
<b>5020 - Cemetery Operating</b>						
701 - Personnel Services	455,403	472,698	486,754	501,513	513,444	523,064
751 - Supplies	47,490	47,490	43,925	44,363	44,807	45,256
800 - Other Services and Charges	622,458	767,551	768,785	778,797	789,408	800,263
970 - Capital Outlays	450,000	100,000	200,000	150,000	500,000	750,000
995 - Other Financing	109,696	112,696	113,789	114,892	116,007	117,132
<b>Total For Expenditures</b>	<b>1,685,047</b>	<b>1,500,435</b>	<b>1,613,253</b>	<b>1,589,565</b>	<b>1,963,666</b>	<b>2,235,715</b>
<b>Total For Cemetery</b>	<b>1,753,039</b>	<b>1,560,981</b>	<b>1,651,101</b>	<b>1,638,762</b>	<b>2,021,943</b>	<b>2,298,531</b>

**DEPARTMENT # 301 – POLICE DEPARTMENT**  
[Police Department](#)

**OVERVIEW**

The Grand Rapids Police Department (GRPD) provides full-service law enforcement services to the City of Grand Rapids. The Grand Rapids Police Department places the highest value on Service, Equity, Integrity, and Accountability while working towards its mission of protecting life and property, preventing crime, and ensuring the safety for all citizens throughout the community. In partnership with the community, Grand Rapids will become the safest mid-sized city and the GRPD will be the most trusted police department in the United States.

GRPD currently has 297 sworn officer allocations and 31 non-sworn to serve a community of approximately 203,000. The department responds to about 76,000 calls for service each year within its five geographical service areas. The GRPD maintains the highest standards of law enforcement service in the country and was recognized as such by achieving accreditation through the Commission on the Accreditation of Law Enforcement Agencies (CALEA). The department currently holds accreditation through CALEA for the police department and the Public Safety Answering Point (PSAP). The department anticipates achieving accreditation through the Michigan Association of Chiefs of Police (MACP) in 2021.

The department is committed to improving community relationships and listening to the voices of the community to improve police operations provided to the community. Townhall meetings, community events, and surveys are regularly utilized to not only measure community sentiment, but also to obtain resident feedback on how our community members wish to be policed. In 2021 GRPD implemented a new deployment strategy involving an innovative approach to the concept of community policing. The department realigned its focus to a neighborhood-based policing philosophy. The goal is to have all police beat in the city be assigned an officer 24 hours a day and 7 days a week. The current 12-hour shift deployment requires 4 officers for each of the city's 33 beats, which requires 132 police officers on the patrol roster. By assigning officers to each beat and prioritizing community contact, problem-solving and positive non-enforcement contacts, the GRPD hopes to build partnerships in the community while raising the levels of trust and legitimacy with the people served.

GRPD is committed to addressing the increase in violent crime, traffic complaints, and other issues, which are also faced by similar cities. Balanced by the needs of the community while struggling with increasing staffing needs, both in the number of authorized sworn officers, and the difficulty in recruiting officers in the profession and retention of current officers.

**Revenue Sources**

The Police Department has several revenue sources totaling approximately \$1.5 million, which is less than 3% of their total appropriations. The remainder of their budget is supported by general revenues such as income and property taxes and state shared revenues. The more significant departmental revenues include liquor licenses, special event billings for labor, parking fines, and operating transfers related to the vehicle storage facility. The vast majority of the Police Department resides in the General Fund. However, the department also manages a

number of special revenue funds with FY2022 appropriations totaling approximately \$520,000 including: Michigan Justice Training, Drug Law Enforcement, Federal Forfeitures-Department of Justice, and Metropolitan Enforcement Team (MET)-Department of Justice.

Specifically, revenue sources are mainly from fees and fines collected and reimbursements from several agencies and organizations for overtime worked by GRPD officers. The Records Unit generates revenue based on fees charged for: Fingerprint scans, FOIA requests, incident and accident reports, and alarm permits, and violations outlined per the City ordinance. Reimbursable expenses for wages derive from various sources such as Saint Mary's Hospital, the Downtown Development Authority, Convention Arena Authority, and the U.S. Department of Justice.

### **Expenditures**

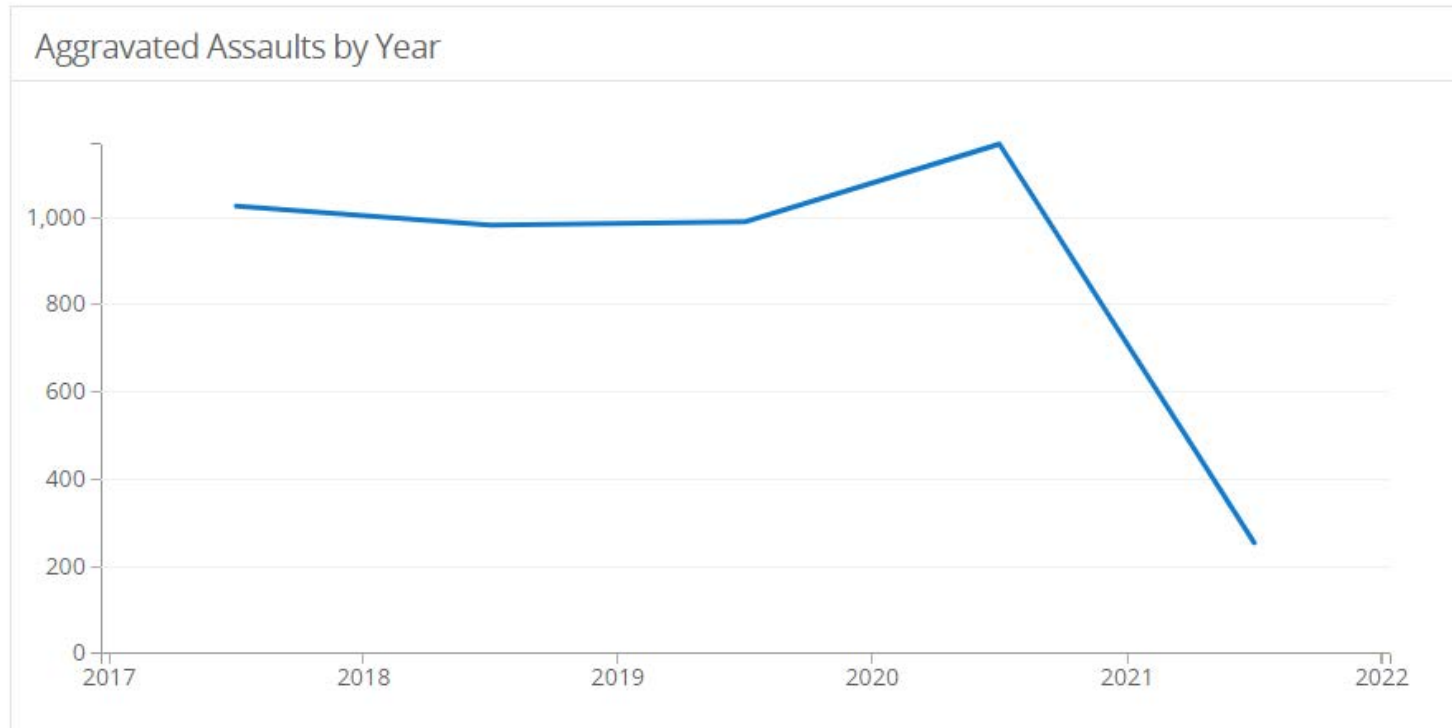
Approximately 81% of the FY2022 General Fund GRPD budget totaling \$55.8 million is for personnel and related costs. The next largest expenditure is contractual obligations (i.e., body cameras and data storage costs) and internal charges for services such as information technology, fleet vehicles, facilities, and insurance. The remaining expenditures include funds budgeted for training, equipping vehicles, office supplies, computers, uniforms, and various other departmental needs. The department made no capital requests from Capital Improvement Fund resources in FY2022. However, there are requests forecast in future years as follows: FY2023 – Mobile Command Post (\$250,000) and FY2024 – Real Time Crime Center (\$300,000).

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Utilize data driven strategies to reduce gun violence</b>	SC.01 – Develop knowledge and skills across City departments to better prepare for emergencies with a particular focus on our ability to deliver safety services to vulnerable and historically marginalized populations.	Non-fatal Aggravated Assault Non-Family Firearms	Annually	990	891	1,168	891
<b>Goal #2: Have a police officer assigned to each beat</b>	SC.04 – Provide professional community oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	Officers assigned to beats	Twice annually	83%	100%	84%	100%
<b>Goal #3: Develop training that increases performance and improves safety</b>	SC.04 – Provide professional community oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	# of personnel training in CIT	Annually	8	---	---	20
<b>Goal #4: Increase community engagement and recruiting efforts</b>	SC.04 – Provide professional community oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	Number of Community Engagement Unit events attended	Annually	269	275	206	275

## **CHARTS**

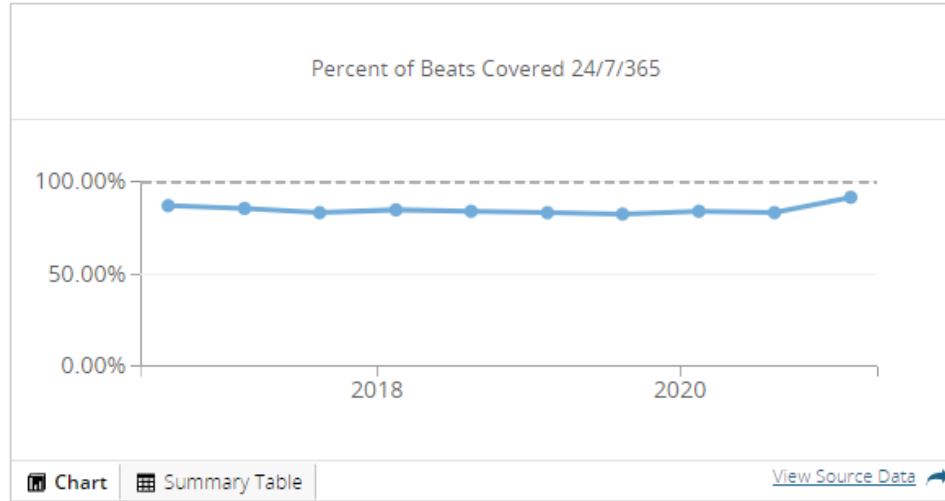
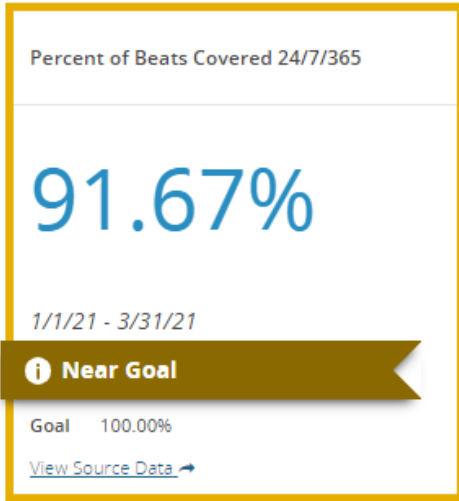
Goal #1 Performance Measure:



Aggravated Assaults by Year

Reported Date	Total (Sum)
2017	1,026
2018	982
2019	990
2020	1,168
2021	254

Goal #2 Performance Measure:





Goal #4 Performance Measure:

Number of community events Police participate in

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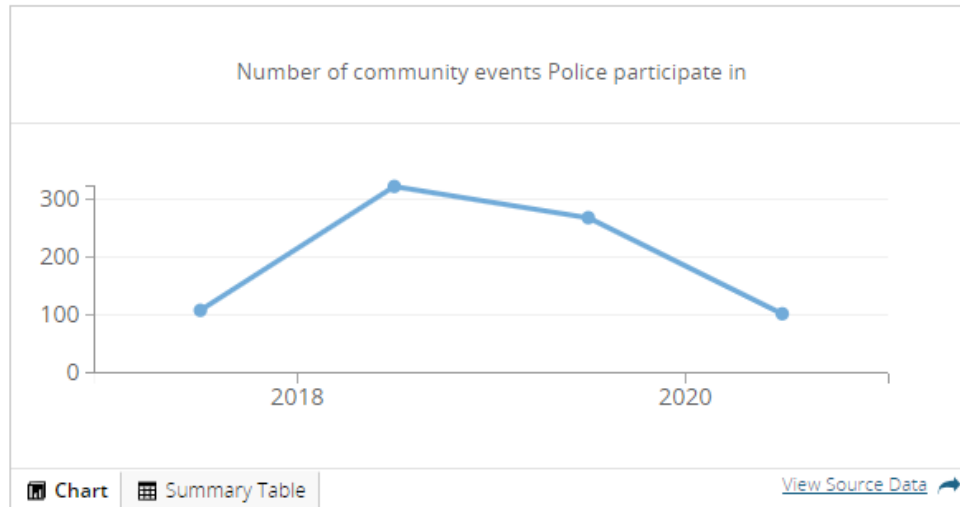
**103**

Events

1/1/20 - 12/31/20

**Measuring**

[View Source Data](#)



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Police (301 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	44,128,112	45,008,362	47,545,683	48,567,041	49,543,087	49,909,122
751 - Supplies	686,040	823,305	843,142	868,309	894,229	920,924
800 - Other Services and Charges	10,008,856	9,687,490	10,021,057	10,125,986	10,334,940	10,741,666
970 - Capital Outlays	322,960	292,000	451,001	416,108	423,940	432,009
<b>Total For Expenditures</b>	<b>55,145,968</b>	<b>55,811,157</b>	<b>58,860,883</b>	<b>59,977,444</b>	<b>61,196,196</b>	<b>62,003,721</b>
<b>2620 - Michigan Justice Training</b>						
800 - Other Services and Charges	55,000	55,000	55,000	55,000	55,000	55,000
<b>Total For Expenditures</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>2650 - Drug Law Enforcement-State-Local</b>						
701 - Personnel Services	93,600	75,312	79,788	85,044	89,556	91,380
751 - Supplies	15,600	15,600	16,068	16,551	17,046	17,558
800 - Other Services and Charges	150,261	153,780	155,021	156,299	157,615	158,968
970 - Capital Outlays	80,000	80,000	80,000	80,000	80,000	80,000
<b>Total For Expenditures</b>	<b>339,461</b>	<b>324,692</b>	<b>330,877</b>	<b>337,894</b>	<b>344,217</b>	<b>347,906</b>
<b>2651 - Metropolitan Enforcement Team</b>						
751 - Supplies	3,000	0	0	0	0	0
800 - Other Services and Charges	77,100	0	0	0	0	0
970 - Capital Outlays	7,700	0	0	0	0	0
<b>Total For Expenditures</b>	<b>87,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup Summary  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Police (301 )</b>						
<b>2652 - Federal Forfeitures-Dept of Justice</b>						
800 - Other Services and Charges	20,000	20,000	20,000	20,000	20,000	20,000
970 - Capital Outlays	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total For Expenditures</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>2654 - MET-Dept of Justice</b>						
751 - Supplies	0	10,000	5,000	2,493	0	0
800 - Other Services and Charges	0	5,000	5,000	0	0	0
970 - Capital Outlays	0	55,000	10,000	5,000	0	0
<b>Total For Expenditures</b>	<b>0</b>	<b>70,000</b>	<b>20,000</b>	<b>7,493</b>	<b>0</b>	<b>0</b>
<b>4010 - Capital Improvement</b>						
970 - Capital Outlays	210,000	0	250,000	300,000	0	0
<b>Total For Expenditures</b>	<b>210,000</b>	<b>0</b>	<b>250,000</b>	<b>300,000</b>	<b>0</b>	<b>0</b>
<b>Total For Police</b>	<b>55,908,229</b>	<b>56,330,849</b>	<b>59,586,760</b>	<b>60,747,831</b>	<b>61,665,413</b>	<b>62,476,627</b>

## DEPARTMENT # 308 – OFFICE OF OVERSIGHT AND PUBLIC ACCOUNTABILITY (OPA)

[Office of oversight and public accountability](#)

### **OVERVIEW**

Through targeted change, accountability, restorative justice, empowerment, and engagement, OPA helps create and improve just outcomes and respectful relationships between public safety and community. OPA was created to serve as an independent City department that works to increase transparency and accountability within the City of Grand Rapids with a focus on our public safety departments. Our primary work involves receiving and assisting community members with navigating internal complaint processes, providing education regarding public safety functions, and working to eliminate systemic oppression in the criminal justice system within the City's span of influence.

#### **Revenue Sources**

The activity of OPA is solely funded within the City's General Fund (1010). Currently, the Department does not have specific revenue sources of its own. Therefore, activity of the Department is funded by primary General Fund sources of revenue (i.e., income and property taxes).

#### **Expenditures**

A majority (78%) of the expenditures within OPA cover the cost of full-time personnel who are dedicated toward advancing the goals of the Department and the City-wide Strategic Plan. Other expenditures include supplies, professional development, and contractual & administrative costs such contract-employee and office space expenditures.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021 Target
					Target	Actual	
<b>Goal #1: Monitor and review the internal affairs investigations of every GRPD and GRFD complaint and provide statistical analysis of trends.</b>	SC.04 – Provide professional community-oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	# of OPA findings that differ from IAU findings	Semiannually	---	---	---	0
<b>Goal #2: Evaluate and Improve Civilian Appeal Board Operations</b>	SC.04 – Provide professional community-oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	Percentage of Civilian Appeal Board findings that differ from Internal Affairs findings	Annually	0	0	1	0
<b>Goal #3: Implement expungement programs and other strategies that increase the ability of community members to obtain employment and housing after obtaining a criminal conviction</b>	SC.04 – Provide professional community-oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	# of expungements granted via OPA assistance	Annually	---	---	0	20

**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Oversight &amp; Public Accountability (308 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	0	317,201	327,292	338,652	349,362	359,452
751 - Supplies	0	0	0	0	0	0
800 - Other Services and Charges	0	88,580	89,136	89,722	90,347	90,905
970 - Capital Outlays	0	0	0	0	0	0
<b>Total For Expenditures</b>	<b>0</b>	<b>405,781</b>	<b>416,428</b>	<b>428,374</b>	<b>439,709</b>	<b>450,357</b>
<b>Total For Oversight &amp; Public Accountability</b>	<b>0</b>	<b>405,781</b>	<b>416,428</b>	<b>428,374</b>	<b>439,709</b>	<b>450,357</b>

## DEPARTMENTS # 449 & 528 – PUBLIC WORKS

### [Public Works](#)

#### **OVERVIEW**

The Department of Public Works is comprised of two main functional areas: Street Maintenance and Materials Management.

#### **Street Maintenance**

Maintains 211 miles of major streets and 394 miles of local streets. This work includes pothole patching, asphalt overlays, spray patching, crack sealing, vegetation management, green infrastructure, roadside mowing, alley maintenance, trench repairs, minor concrete curb repair, guardrail repair, street sweeping, graffiti abatement, snow and ice control (first attentions, local streets, alleys, dead ends, cul-de-sacs), anti-icing and asset management.

#### **Materials Management**

Operation includes Pay-As-You-Throw refuse collection, Single Stream recycling collection, yard waste collection and composting, bulk item collection, appliance collection, neighborhood cleanups, special events, yard waste drop-off location and the closed Butterworth Landfill.

A circular icon with a blue outline containing the text "OUR MISSION" in blue, uppercase letters.

#### **OUR MISSION**

Effectively maintain and develop public infrastructure and provide services to the community to achieve positive social, economic and environmental outcomes.

A circular icon with a blue outline containing the text "OUR VISION" in blue, uppercase letters.

#### **OUR VISION**

The City of Grand Rapids Department of Public Works will be a recognized leader in the delivery of public services; known for our responsiveness, reliability, good stewardship of fiscal and human resources and caring attention given to every person we encounter.

The Department of Public Works recently completed a Strategic Operating Plan to guide operations and create unity and alignment with the City's Strategic Plan.

Department of Public Works Strategic Priorities:

**Environmental Stewardship:** Protect Grand Rapids environmental and natural resources. Promote, educate, and implement sustainable policies and practices.

**Operations Management:** Provide the highest quality public works services to serve the community, maintain a cost-effective operation, protect the City's infrastructure investments and be a model of innovation

**Financial Management & Business Practice:** Exercise good stewardship of financial and operating assets using sound, cost-effective business judgement and expand our commitment to an ongoing process of continuous improvement, financial resiliency, and asset management

**Customer Experience:** Provide excellent services and information to exceed customer expectation and elevate customer voice.

**Leadership & Employee Development:** Attract, hire, train, and retain high performing employees while further identifying and developing our future leaders through the support and development of a workforce that is aligned with our mission, vision, and values

Accounting Structure

**The Refuse Collection Fund** accounts for the total revenues and costs associated with running the City's Material Management program. The primary revenue source is a Refuse Millage levy of 1.6 mills. Additional revenues include refuse cart tip fees from the Pay-As-You-Throw program, refuse and yard waste bags/tags and bulk stickers. The primary costs associated with operating the materials management program include personnel, tip charges from Kent County, contractual service fees for the composting site, fleet management and supplies.

**The Major and Local Street Funds** account for all activity associated with general street maintenance, support of vital streets capital projects, traffic safety operations, Right-of-Way maintenance and stormwater catch basin maintenance. The primary revenue source for the fund is Public Act 51 Gas and Weight Tax. Revenue is also generated from the trench repair program and through Metro Act Funding. Most expenditures are associated with personnel, supplies including asphalt and salt, and fleet management.



**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021
					Target	Actual	Target
<b>Goal #1: Increase Pay-As-You-Throw revenue</b>	GE.02 – Foster and maintain fiscal sustainability.	Dollar/% increase over previous FYTD	Monthly, Annually	FY20 Actual 5,729,064	FY21 Budget 6,545,917	FY21 Actual 6,832,876	FY22 Budget 6,896,393
<b>Goal #2: Reduce refuse vehicle idle time</b>	HE.01 – Reduce carbon emissions and increase climate resiliency.	# of idle minutes per month < 60 per driver – or 1,020 minutes per month	Monthly	---	1,020	1,050	1,020
<b>Goal #3: Decrease the variance of average cost per trench to benchmarks set during program implementation</b>	GE.02 – Foster and maintain fiscal sustainability. Economic Prosperity and Affordability EPA	Average cost per trench	Monthly, annually	1,741	1,846	1,826	1,938
<b>Goal #4: Reduce the number of refuses and recycling misses</b>	GE.02 – Foster and maintain fiscal sustainability. Economic Prosperity and Affordability EPA	<.25% of total tips	Monthly	---	.5%	.22%	FY22 Target .25%
<b>Goal #5: Improve response time for New Service Requests to 5 days</b>	ECC.01 – Enhance communication with the public.	Complete 95% of NSRs within 5 business days	Monthly	82%	FY21 Target 93%	FY21 Actual 94.2%	FY22 Target 95%

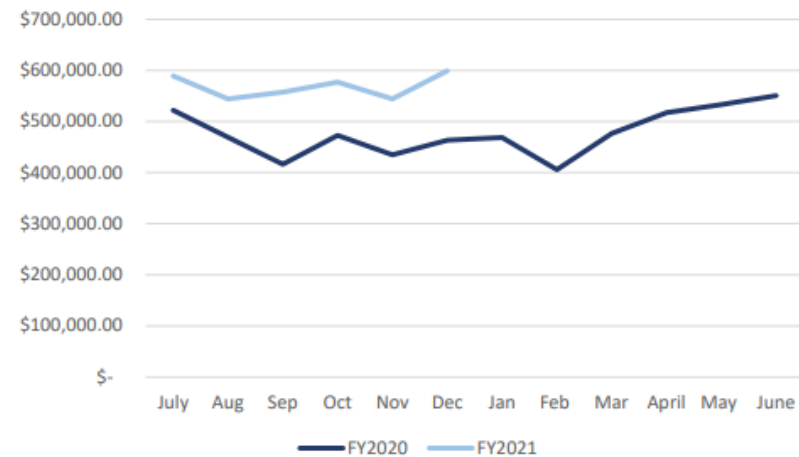
## CHARTS

Goal #1 Performance Measure:

Public Works is committed to providing refuse service that is at a higher level than that of our competitors. Refuse collection has been one of the few industries to see positive growth during 2020 and our service has been exceeding expectations.

Our KPI goal is to realize revenue growth of 2% more than the prior year and our actual growth YTD is currently over 20%.

### Target: Increase PAYT revenue over previous YTD total by 2%

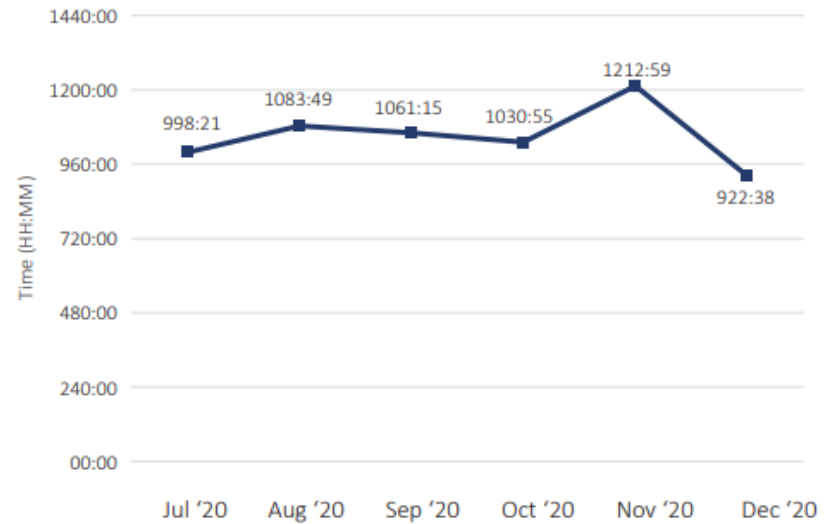


Goal #2 Performance Measure:

Idle time is an important metric in the materials management industry. It is a measure of lost productivity as well as increased fuel consumption and carbon emissions. Public Works goal is to have < 60 minutes per driver per month for an aggregate amount of about 1,020 minutes.

September through November saw an increase in idle time due to our recycling contamination program called Feet on the Street, which required drivers to wait for the auditors to check recycle carts.

**Target: Minimize monthly average idle time to <60 minutes per driver a month**

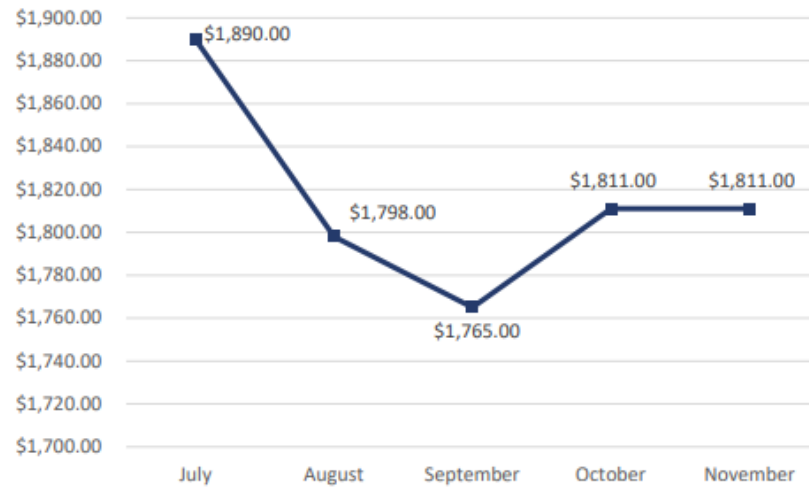


Goal #3 Performance Measure:

The Public Works department has historically completed trench repairs for other City departments along with external contractors. Upon an A3 review of the process we were confident that this work could be brought in house and would both save money and increase quality of the work.

Starting in FY20, we made this move and to date all work completed has met the expectations. We continue to monitor each month to make sure the average cost falls in line with the analysis.

**Target: Decrease the average cost per trench variance < \$1,846 for FY21**



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Streets (449 )</b>						
<b>2020 - Major Streets</b>						
701 - Personnel Services	2,592,904	2,620,775	2,722,180	2,831,454	2,923,831	2,987,438
751 - Supplies	1,120,366	1,930,055	1,968,256	2,007,221	2,046,966	2,087,505
800 - Other Services and Charges	2,910,280	2,937,815	2,990,784	3,074,161	3,167,853	3,262,669
970 - Capital Outlays	0	50,000	50,000	50,000	50,000	50,000
990 - Debt Service	745,150	741,860	745,910	745,660	739,035	745,785
995 - Other Financing	474,839	74,839	61,009	-135,698	-139,595	-142,583
<b>Total For Expenditures</b>	<b>7,843,539</b>	<b>8,355,344</b>	<b>8,538,139</b>	<b>8,572,798</b>	<b>8,788,090</b>	<b>8,990,814</b>
<b>2030 - Local Streets</b>						
701 - Personnel Services	1,485,356	1,481,706	1,541,339	1,606,326	1,662,741	1,700,430
751 - Supplies	1,558,048	1,619,185	1,651,369	1,684,196	1,717,680	1,751,834
800 - Other Services and Charges	950,684	980,660	971,162	996,859	1,025,964	1,055,559
970 - Capital Outlays	0	25,000	25,000	25,000	25,000	25,000
995 - Other Financing	-122,108	-122,108	-125,991	-128,287	-130,609	-132,394
<b>Total For Expenditures</b>	<b>3,871,980</b>	<b>3,984,443</b>	<b>4,062,879</b>	<b>4,184,094</b>	<b>4,300,776</b>	<b>4,400,429</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Streets (449 )</b>						
<b>2040 - Vital Streets-Major</b>						
990 - Debt Service	17,258,700	2,124,450	2,127,250	2,124,750	2,123,000	2,126,750
995 - Other Financing	9,704,893	8,285,277	8,862,831	9,224,925	10,441,260	10,802,472
<b>Total For Expenditures</b>	<b>26,963,593</b>	<b>10,409,727</b>	<b>10,990,081</b>	<b>11,349,675</b>	<b>12,564,260</b>	<b>12,929,222</b>
<b>4090 - Vital Str Cap-Non Bond</b>						
970 - Capital Outlays	8,954,893	7,360,277	7,912,831	8,249,925	9,441,260	9,777,472
995 - Other Financing	200,000	250,000	275,000	300,000	325,000	350,000
<b>Total For Expenditures</b>	<b>9,154,893</b>	<b>7,610,277</b>	<b>8,187,831</b>	<b>8,549,925</b>	<b>9,766,260</b>	<b>10,127,472</b>
<b>Total For Streets</b>	<b>47,834,005</b>	<b>30,359,791</b>	<b>31,778,930</b>	<b>32,656,492</b>	<b>35,419,386</b>	<b>36,447,937</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Refuse (528 )</b>						
<b>2260 - Refuse Collection</b>						
701 - Personnel Services	3,864,933	4,396,431	4,557,025	4,730,461	4,873,204	4,964,212
751 - Supplies	278,950	537,950	548,719	559,711	570,930	582,382
800 - Other Services and Charges	9,341,299	10,886,047	10,903,239	11,792,734	12,093,114	12,382,788
970 - Capital Outlays	24,500	21,500	16,500	16,500	16,500	16,500
995 - Other Financing	384,226	370,238	-110,000	-110,000	-110,000	-110,000
<b>Total For Expenditures</b>	<b>13,893,908</b>	<b>16,212,166</b>	<b>15,915,483</b>	<b>16,989,406</b>	<b>17,443,748</b>	<b>17,835,882</b>
<b>Total For Refuse</b>	<b>13,893,908</b>	<b>16,212,166</b>	<b>15,915,483</b>	<b>16,989,406</b>	<b>17,443,748</b>	<b>17,835,882</b>

## DEPARTMENT # 233 – PURCHASING

### [Purchasing](#)

#### **OVERVIEW**

Purchasing is a centralized department responsible for the purchases of the City. The department is also responsible for the scrap and surplus and recently took over the City Impound Lot. Staff includes one Purchasing Agent/Director, one Senior Buyer, two buyers, and a surplus buyer who is responsible for the sales at the impound and surplus. Purchasing is committed to procuring quality goods and services needed by City agencies at the most economical price, while adhering to the laws and regulations that govern public purchasing. We will meet our customers' needs on a timely basis and provide fair, equal, and open opportunities for all bidders. Purchasing strives to pursue innovation, lower cost, reduce risk, manage relationships, and leverage technology.

#### **Revenue Sources**

The Purchasing Department does not have any sources of revenue. Revenue is generated in the Vehicle Storage Fund through the collection of "Impound" and "Daily Storage" fees in addition to proceeds from the sale of abandoned vehicles – via auction or scrap metal. Fees are reviewed and approved annually as established in the City's Omnibus Fee Schedule. The VSF's fee structure and revenue projection ensure total cost recovery for the operation.

#### **Expenditures**

The Purchasing Department's largest expenditures are for personnel and from internal services charges from other City departments. The Vehicle Storage Fund's largest expenditures relate to the towing and security services component of the operation, personnel, and an operating transfer to Police for their role in the impound process.



**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019 Actual	2020		2021
					Target	Actual	Target
<b>Goal #1: Ensure that 75% of Purchasing employees hold professional certifications.</b>	GE.03 – Attract, hire, train, and retain high performing employees.	Percent complete	Annually	75%	75%	75%	75%
<b>Goal #2: Maintain sufficient % of impounded vehicles reclaimed by owner to support total cost recovery of the operation.</b>	GE.02 – Foster and maintain fiscal sustainability.	% of impounded vehicles reclaimed by owner	Annually	70%	72%	65%	72%
<b>Goal #3: Achieve targeted average revenue per auctioned vehicle as it is the second largest revenue source for the Vehicle Storage Fund.</b>	GE.02 – Foster and maintain fiscal sustainability.	Average revenue per auctioned vehicle	Annually	\$398.44	---	\$352.87	\$377.37

**CHARTS**

Goal #1 Performance Measure:

## Purchasing

KPI

Professional procurement certifications demonstrate a standard of competency to assure that Purchasing staff are providing professional support and services to both our internal and external customers

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**Purchasing Professional Certifications - 75%**  
Professional certifications demonstrate a standard of competency in the public procurement profession and indicate to the public that, having mastered the body of knowledge to become certified, one can make sound decisions that reflect maximum value for the taxpayers' dollars. Professional certifications enhance organization effectiveness, encourage ethical behavior and demonstrate commitment of the individuals to the success of the organization. The Universal Public Procurement Certification Council (UPPCC) and NIGP offers certifications programs specifically for government procurement. – Certified Professional Public Buyer (CPPB) , Certified Procurement Professional (CPP) and Certified Public Procurement Officer (CPPO). Certification requires continual professional development and education in the public procurement field to obtain and retain certifications. We will continue to be members of NIGP and MPPOA to network with peers and attend procurement training classes offered through these organizations that are required for certification. The ongoing training and professional development will keep staff up to date on trends and best practices in public procurement. This will ensure that the City is providing professional support and services to departments and suppliers and allowing for fair, equal and open opportunities for suppliers to do business with the City.

**Target: 75% of Purchasing employees hold professional certifications**  
2018 - Certified Procurement Staff - 50%  
2019 - Certified Procurement Staff - 75%  
2020 - Certified Procurement Staff - 75%  
2021- Certified Procurement Staff- 75%

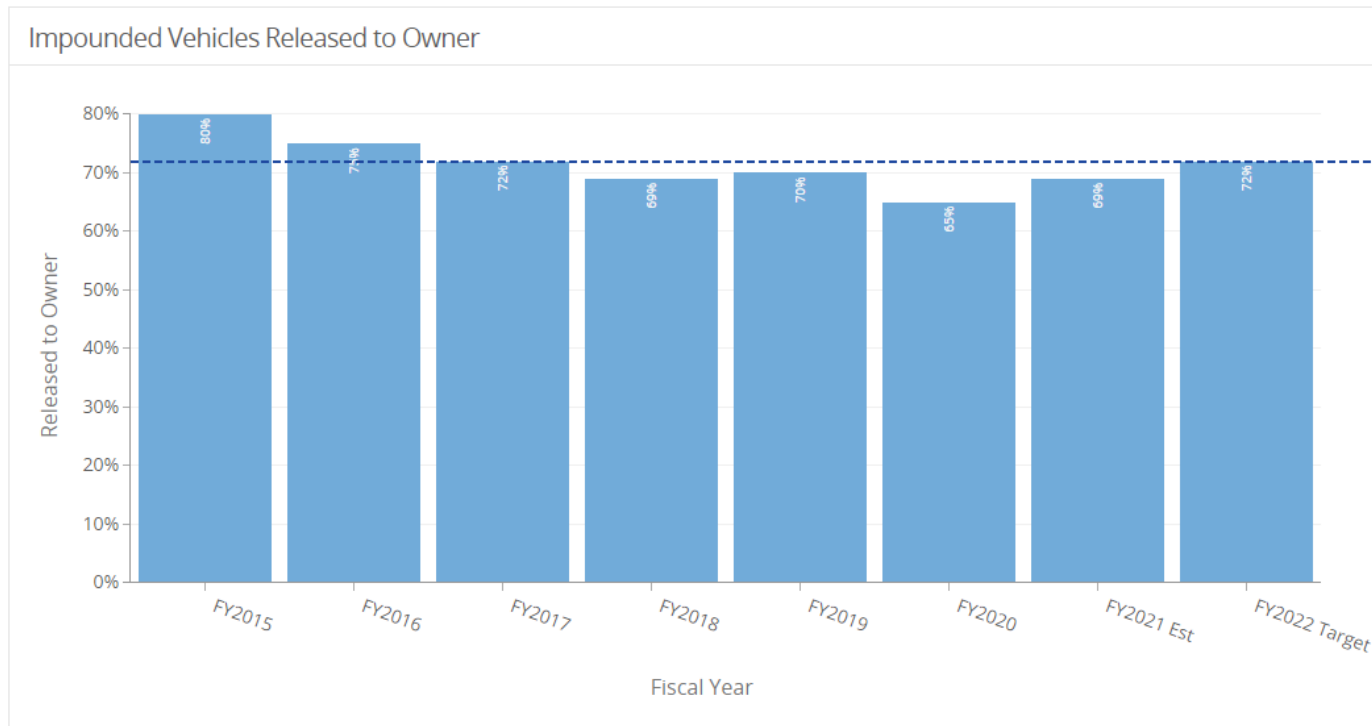
Goal #2 Performance Measure:

**Key Performance Measure: Impounds Reclaimed by Owner**

**Scope:** This measure assists in directing financial projections associated with impound towing and lot storage fees. Revenues generated from fees ensure total cost recovery of the operation. Releasing vehicles to owners is the most cost efficient method of disposal.

**Target:** 72% of impounds released to owner or lien holder (this target is based on our break-even, cost recovery funding model.)

**Status:** Working towards target



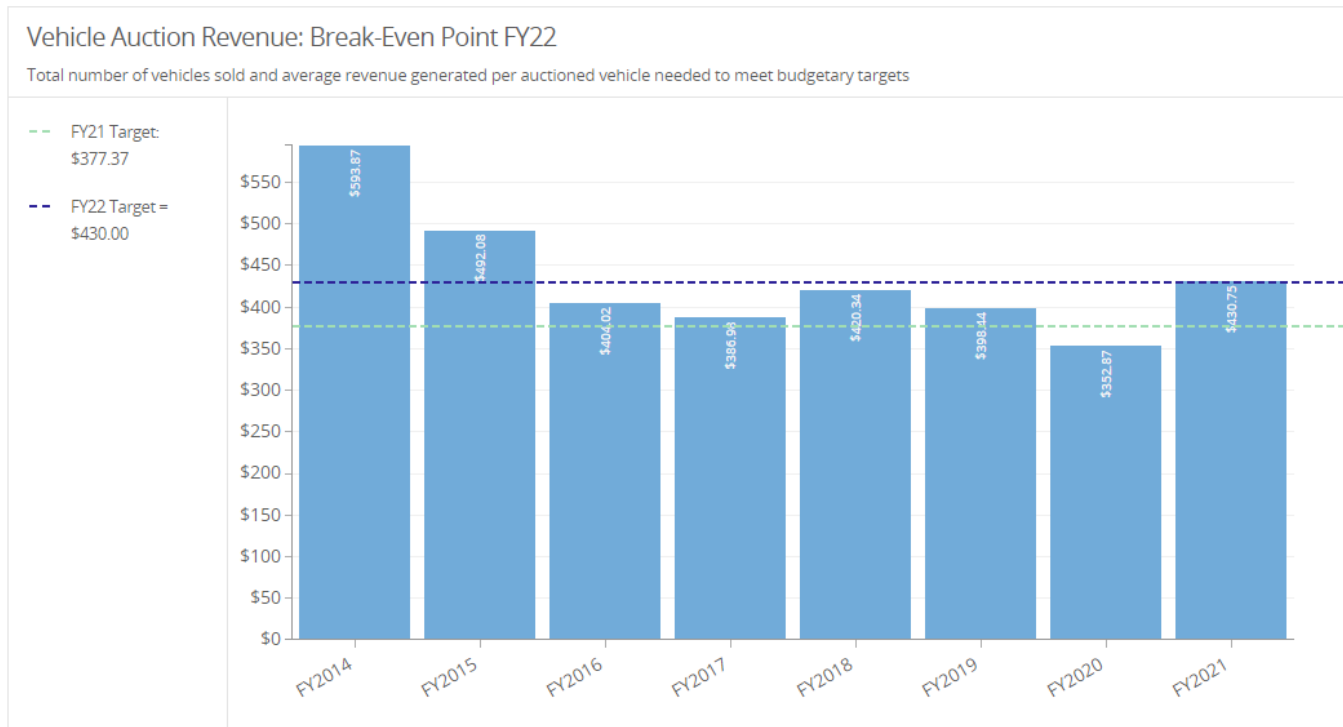
Goal #3 Performance Measure:

**Key Performance Measure: Average Revenue per Auctioned Vehicle**

**Scope:** Revenue for the Vehicle Storage Fund is generated three ways: 1) through fees collected when vehicles are retrieved, 2) through proceeds from abandoned vehicle auctions, and 3) through the sale of abandoned vehicles as scrap metal. The largest revenue source streams from user fees established and approved annually through the City's Omnibus Fee process. Proceeds from the public auction of abandoned vehicles is the second largest source of revenue for this fund.

**Target:** \$430.00

**Status:** Currently meeting target, working to maintain



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Purchasing (233 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	456,456	421,700	436,540	452,952	468,176	480,504
751 - Supplies	13,500	13,500	13,500	13,500	13,500	13,500
800 - Other Services and Charges	164,899	158,471	162,784	166,601	171,123	176,064
970 - Capital Outlays	2,000	2,000	2,000	2,000	2,000	2,000
<b>Total For Expenditures</b>	<b>636,855</b>	<b>595,671</b>	<b>614,824</b>	<b>635,053</b>	<b>654,799</b>	<b>672,068</b>
<b>2320 - Vehicle Storage Facility</b>						
701 - Personnel Services	0	192,262	197,062	201,653	205,573	208,372
751 - Supplies	0	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	0	517,591	533,032	553,021	573,164	593,424
970 - Capital Outlays	0	17,500	17,500	17,500	17,500	17,500
995 - Other Financing	0	130,592	132,532	134,534	136,536	138,600
<b>Total For Expenditures</b>	<b>0</b>	<b>859,945</b>	<b>882,126</b>	<b>908,708</b>	<b>934,773</b>	<b>959,896</b>
<b>Total For Purchasing</b>	<b>636,855</b>	<b>1,455,616</b>	<b>1,496,950</b>	<b>1,543,761</b>	<b>1,589,572</b>	<b>1,631,964</b>

## DEPARTMENT # 533 – STORMWATER

### [Stormwater](#)

#### **OVERVIEW**

The Stormwater Department is a part of the Environmental Services Division. The Department is made up of engineers and a variety of support staff who manage and regulate public and private projects across the City to protect the environment, mitigate flooding, reduce pollution, improve the water quality of rivers, lakes and streams, protect the health of the Grand River, and preserve green space in the community.

Many of these initiatives are collaborative efforts with other departments in the City, as well as environmental protection organizations at the local and national levels. Projects are often reliant on working closely with regulatory agencies. These collaborations and partnerships are critical to the success of the City's stormwater management.

The Stormwater Department operates within four separate City funds including the City's General Operating Fund (1010), Major & Local Street Funds (2020 & 2030), and the Capital Improvement Fund (4010).

#### **Revenues Sources**

The Stormwater Department receives a small amount of revenue for land use development and enforcement fees, which are recorded in the General Operating Fund.

#### **Expenditures**

Most Stormwater expenditures related to the General Operating Fund and Major & Local Street Funds consist of full-time employees & hired contractor costs to obtain and maintain the stormwater system at a level C rating. Capital project expenditures are recorded in the Capital Improvement Fund. Capital expenditures are assigned according to the stormwater asset management plan to meet or exceed the stormwater level C rating. The rating system has several variables which are explained in detail within the asset management plan located at the link which can be found at the top of this page. The rating system creates the benchmarks & key performance indicators for the operations of the department.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Infiltrate 1% of the runoff volume over the course of 5 years and to provide water quality treatment for an additional 0.25% of the volume over the course of 5 years</b>  <b>Action Plan: Increase the amount of green infrastructure included in City projects.</b>	HE.03 – Protect and preserve our water resources.	Gallons infiltrated by Green Infrastructure	Annually	3.5 MG	NA	9.2 MG	20MG by 2023
		Acreage from which the 1st inch of rainfall is treated for water quality	Annually	199	NA	241	921 by 2023
<b>Goal #2: Collaborate with partners, within the City and in upstream communities, to increase the overall water quality of the river</b>  <b>Action Plan: Use shared public education materials and continue to work together on projects to increase both awareness and infrastructure around a clean, healthy river.</b>	HE.03 – Protect and preserve our water resources.	Water Quality Index	Annually	72	≥ 70	73	≥ 70
<b>Goal #3: Achieve Level “C” of Service.</b>  <b>Action Plan: To increase the level of effort to meet the level C of service.</b>	HE.03 – Protect and preserve our water resources.	# of Catch Basins cleaned	Annually	4,149	4,264	4,377	4,264
		Miles of Storm Mains cleaned	Annually	353,723	410,000	432,421	410,000

## CHARTS

### Goal #1 Performance Measure





## Goal #2 Performance Measure:

### Stormwater - Water Quality Index

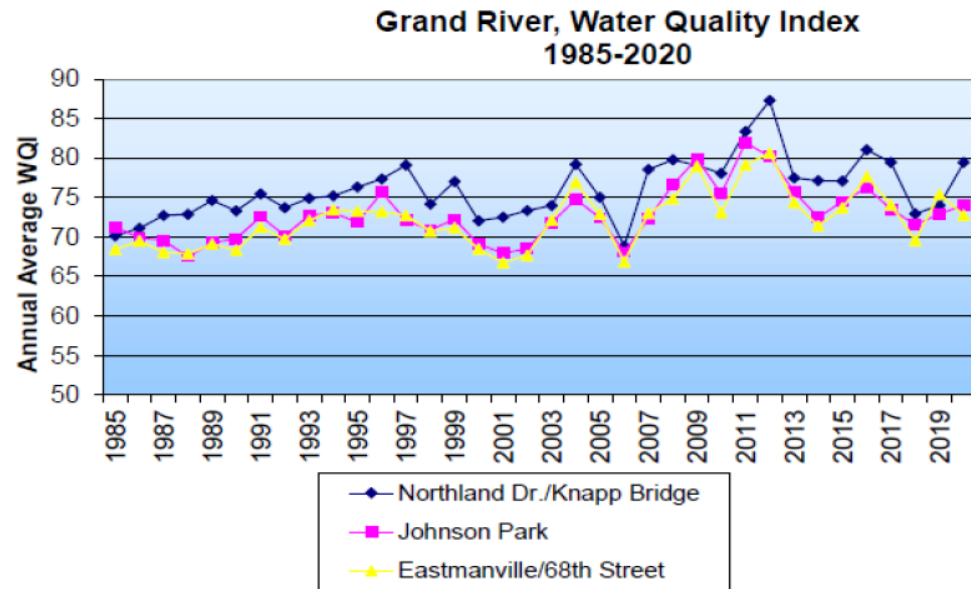
The City of Grand Rapids performs water quality sampling at 15 locations along the river, including major tributaries. Specific parameters are put into an equation to determine overall water quality. This is the Water Quality Index (WQI). By monitoring the water quality, we can determine trends in how our efforts are affecting our watershed. These include separating the sewer system, improvements at WRRF, city-wide green infrastructure practices, regulatory compliance, and public education.

### Background

ESD has been monitoring the Grand River since the early 1970s. Sampling is generally performed quarterly.

### Tracking

As demonstrated by the chart, water quality has improved steadily since the 2000s. A measurement of 70 or above is considered good water quality.



Goal #3 Performance Measure

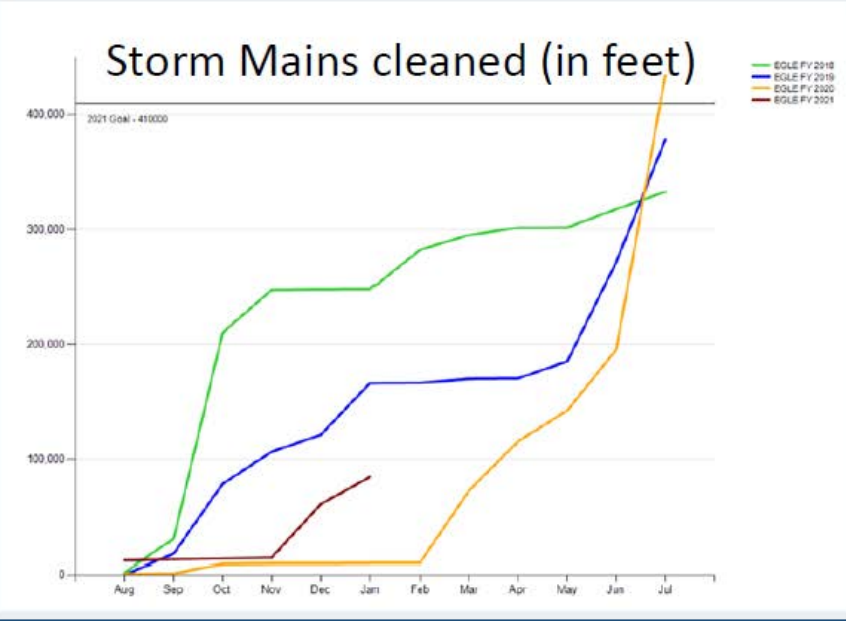
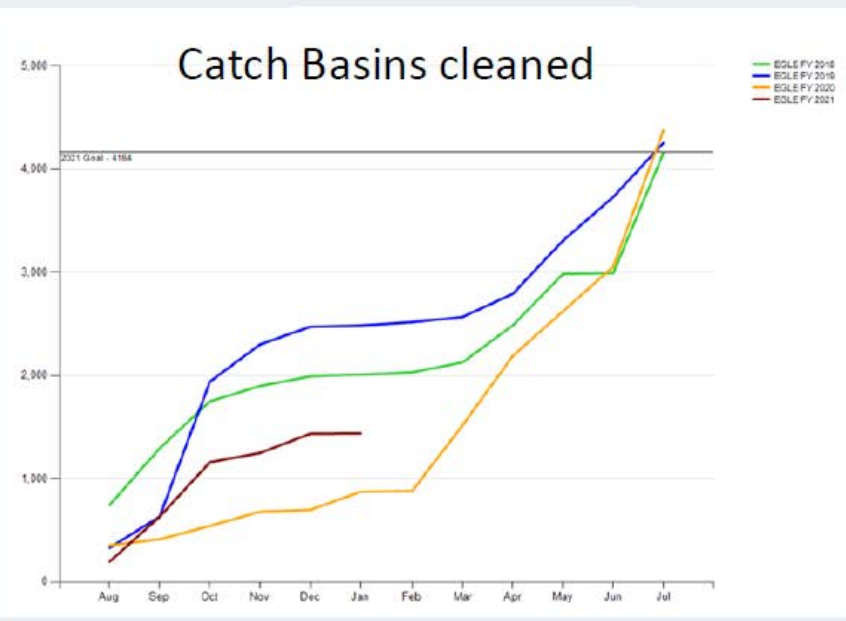
**Stormwater - Level "C" of Service**

Per the 2013 approved Stormwater Asset Management and Capital Improvement Plan, we're working toward a stormwater Level C of Service. As funding increases, we're adding additional inspection and maintenance activities. Each component of the stormwater system will be maintained in an equitable manner according to the Plan. A Level C of service will extend the life of the system by 50%.

In 2015, the City increased their investment in the stormwater system to begin meeting the goals of the asset management plan in collaboration with Vital Streets. The increased investment has allowed us to transition from a reactive management plan to a proactive one.

The system components for which inspection/preventative maintenance will require the most time are catch basin cleaning and storm gravity main cleaning, and storm gravity main televising.

These graphs demonstrate the goals that have been met to get us to Level C of Service.



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS                      Org Fund Budget Object Rollup                      Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Stormwater (533 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	621,404	770,178	796,157	825,488	852,547	866,520
751 - Supplies	7,500	7,250	7,250	7,250	7,250	7,250
800 - Other Services and Charges	427,044	952,757	981,902	823,287	1,489,121	1,347,108
970 - Capital Outlays	8,250	7,680	7,865	8,056	8,253	8,253
995 - Other Financing	33,780	37,705	38,233	38,768	39,311	39,861
<b>Total For Expenditures</b>	<b>1,097,978</b>	<b>1,775,570</b>	<b>1,831,407</b>	<b>1,702,849</b>	<b>2,396,482</b>	<b>2,268,992</b>
<b>2020 - Major Streets</b>						
701 - Personnel Services	298,141	287,664	300,564	314,874	323,143	330,504
751 - Supplies	22,675	32,145	28,995	29,885	30,483	25,034
800 - Other Services and Charges	299,460	289,572	296,646	304,318	312,428	321,442
970 - Capital Outlays	22,000	22,000	22,000	22,000	22,000	22,000
995 - Other Financing	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
<b>Total For Expenditures</b>	<b>632,276</b>	<b>621,381</b>	<b>638,205</b>	<b>661,077</b>	<b>678,054</b>	<b>688,980</b>

**Grand Rapids MI - FMS  
Org Fund Budget Object Rollup  
Statement Of Operations**

Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Stormwater (533 )</b>						
<b>2030 - Local Streets</b>						
701 - Personnel Services	471,997	452,326	473,739	495,520	509,533	520,783
751 - Supplies	30,030	30,030	30,630	31,242	31,867	32,504
800 - Other Services and Charges	252,768	312,144	321,408	330,274	339,801	349,713
970 - Capital Outlays	15,000	15,000	15,000	15,000	15,000	15,000
995 - Other Financing	-16,000	-16,000	-16,000	-16,000	-16,000	-16,000
<b>Total For Expenditures</b>	<b>753,795</b>	<b>793,500</b>	<b>824,777</b>	<b>856,036</b>	<b>880,201</b>	<b>902,000</b>
<b>4010 - Capital Improvement</b>						
970 - Capital Outlays	1,129,429	1,056,000	1,056,000	1,060,000	356,000	511,000
<b>Total For Expenditures</b>	<b>1,129,429</b>	<b>1,056,000</b>	<b>1,056,000</b>	<b>1,060,000</b>	<b>356,000</b>	<b>511,000</b>
<b>Total For Stormwater</b>	<b>3,613,478</b>	<b>4,246,451</b>	<b>4,350,389</b>	<b>4,279,962</b>	<b>4,310,737</b>	<b>4,370,972</b>

**DEPARTMENT # 253 – CITY TREASURER**

[City Treasurer](#)

**OVERVIEW**

The Treasurer’s Office is responsible for accurate billing, collection, and distribution of summer and winter property taxes, special assessments, delinquent personal property taxes, and miscellaneous receivables. Another aspect of this work is the accurate and timely receipt of payments and cash management. Cash management includes banking, investment, and custodial activities related to City funds. As of June 30, 2021, the City of Grand Rapids has more than \$500M in bank accounts and investments. The breakdown consists of \$70M in bank accounts and \$430M in investments (reserve and bond monies). We actively manage the reserve funds and have contracted with two outside investment firms to manage a portion of our portfolio. The City’s investment policy provides the guidelines for our investments and has received a certification of excellence from the Association of Public Treasurers of the United States and Canada.

The City of Grand Rapids is the local tax collecting authority for the City, Kent County, Grand Rapids Community College, Kent Intermediate School District, the Interurban Transit Partnership, Grand Rapids Public Schools, and other local school districts. Our work is more than just billing and collecting property taxes. Distributing the property taxes to the correct parties is essential to this organization having the funds to operate. As the City of Grand Rapids has grown and developed, the tax roll has become increasingly complex with 414 captured tax layers, 98 rate tables, 30 tax types, and 514 pages of reporting calculation details. Below is a breakdown of our tax structure.

2020 Property Tax Structure

1	Ad Valorem roll
>1	Renaissance Zone
>1	Smart Zone
New	Opportunity Zone
7	School Districts
16	Downtown Development Authority Districts
81	Brownfield Redevelopment Authorities
2	Local Development Finance Authorities
1	Tax Increment Finance Authority
6	Corridor Improvement Authorities
71	PILOTs (Payment in Lieu of Tax)

One aspect of our work is being the official yet unofficial “Parking Enforcement” bureau. We support the Parking Services department in the administration of collecting parking ticket revenue and as the point of contact for customers to appeal parking violations. Since a parking violation is a fine levied, the Treasurer’s staff works to collect the outstanding amounts. This may involve initiating civil suits or placing outstanding amounts with a collection agency.

Over the years, the Treasurer’s office has worked diligently to use technology to automate payment processing as well as to negotiate for the lowest possible cost. Since the City focuses on full cost recovery, it is recognized the accepting payments via cash, check, or credit card is a cost of doing business. An industry standard is to charge a 3% convenience fee to customers paying with a credit card. We have found that this practice deters customers from using this payment method. The City Commission approved a process to absorb the fees with the exception being property taxes. This creative approach to solving a long-term issue has yielded a higher percentage of payments (75.6%) being made through an electronic channel for the City’s four largest payment channels.

### **Revenue Sources**

The Treasurer’s Office is a General Fund department that is primarily funded out of property tax revenues. The City, by law, can and does collect a 1% administration fee on property taxes. The 1% fee amounts to roughly \$2M; however, it does not cover the cost associated with assessing, billing, and collecting property tax revenues. This fee is also used to cover a portion related to the City Assessor’s office. The City Treasurer’s office does not operate from a full cost recovery model and the general fund covers the difference between expenditures and revenues. For FY 22, a new revenue source was added in the form of adding .2% to the cost of processing payments. This will increase the departmental revenues by an estimated \$75K to \$100K per year.

One of the main functions in our office is the investment of surplus funds. There is an approved investment policy, investment managers, and one staff member (Investment Analyst) as part of the core operations. We follow the guidelines related to the safety of principal, investment liquidity, and investment yield, respectively. As part of the budgetary process, we create interest revenue projections based upon the outlook for the economy and the current investment environment. For FY 21 – 23, anticipated interest rates are 1.45%, 1.25%, and 0.75%. This projection was created in November 2020 and after the general election. Based on our current portfolio, interest revenues during the same period are projected to be \$4.9M, \$4.2M, and \$2.3M.

### **Expenditures**

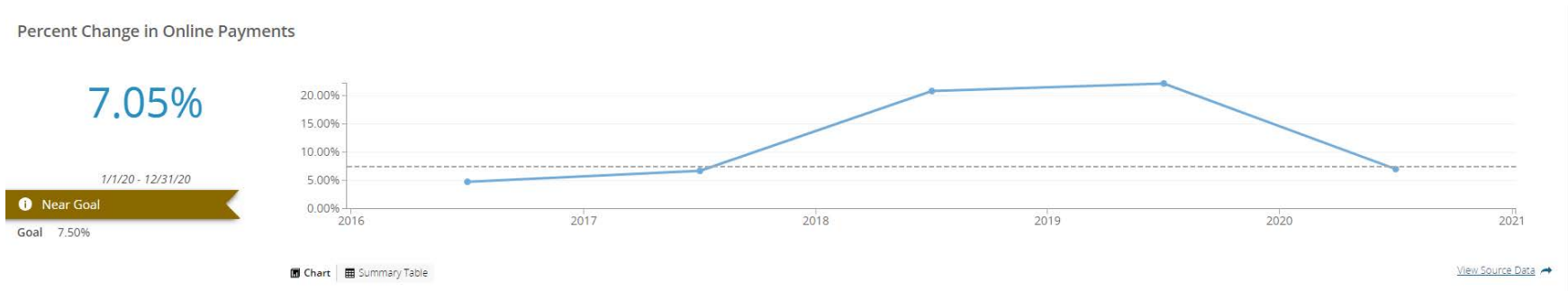
The departmental expenditures are primarily associated with personnel costs and credit card/bank processing fees. The administration of the City’s tax roll (65,000+ parcels) with annual billing greater than \$240M consumes the largest part of our labor costs. Another significant amount of our time is centered around processing internal lockbox payments, daily cash balancing, posting activity to software systems, and customer service. The Treasurer’s office does pass costs back to the water, refuse, and parking services departments. Each year we work to analyze our overhead costs and properly allocation them based upon the A87 cost allocation model.

**PERFORMANCE MEASURE**

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Add monthly payment option to GR Paylt for water customers.</b>	GE.02 – Foster and maintain fiscal responsibility.	Yes or No	---	---	---	---	---
<b>Goal #2: Restructure the City mailroom function to outsource the work.</b>	GE.02 – Foster and maintain fiscal responsibility.	Yes/No/Maybe	---	---	---	---	---
<b>Goal #3: Tracking electronic payments for changes in customer payment habits.</b>	GE.02 – Foster and maintain fiscal responsibility.	---	Annually	+22.11%	+7.5%	+7.05%	+7.5%

**CHARTS**

Goal #3 Performance Measure:



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<p align="center"><b>Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations</b></p>						
<b>Organization</b>	<b>ADOPTED 2021</b>	<b>ADOPTED 2022</b>	<b>FORECAST 2023</b>	<b>FORECAST 2024</b>	<b>FORECAST 2025</b>	<b>FORECAST 2026</b>
<b>Treasurer (253 )</b>						
<b>1010 - General Fund Operating</b>						
701 - Personnel Services	1,687,577	1,799,688	1,873,038	1,944,918	2,003,400	2,048,250
751 - Supplies	18,000	18,000	19,300	19,850	20,400	20,950
800 - Other Services and Charges	592,241	573,867	592,061	612,365	636,143	660,005
970 - Capital Outlays	12,500	12,500	12,500	12,500	12,500	12,500
<b>Total For Expenditures</b>	<b>2,310,318</b>	<b>2,404,055</b>	<b>2,496,899</b>	<b>2,589,633</b>	<b>2,672,443</b>	<b>2,741,705</b>
<b>2260 - Refuse Collection</b>						
701 - Personnel Services	35,090	36,910	38,046	39,096	39,528	39,900
751 - Supplies	300	300	300	300	300	300
800 - Other Services and Charges	168,274	221,034	232,067	243,651	255,814	268,585
970 - Capital Outlays	150	150	150	150	150	150
<b>Total For Expenditures</b>	<b>203,814</b>	<b>258,394</b>	<b>270,563</b>	<b>283,197</b>	<b>295,792</b>	<b>308,935</b>
<b>5910 - Water Operations</b>						
701 - Personnel Services	148,207	153,582	160,063	166,969	171,372	174,216
751 - Supplies	3,500	3,500	3,500	3,500	3,500	3,500
800 - Other Services and Charges	810,077	887,272	930,294	975,306	1,022,687	1,072,496
970 - Capital Outlays	500	500	500	500	500	500
<b>Total For Expenditures</b>	<b>962,284</b>	<b>1,044,854</b>	<b>1,094,357</b>	<b>1,146,275</b>	<b>1,198,059</b>	<b>1,250,712</b>
<b>Total For Treasurer</b>	<b>3,476,416</b>	<b>3,707,303</b>	<b>3,861,819</b>	<b>4,019,105</b>	<b>4,166,294</b>	<b>4,301,352</b>



## DEPARTMENT # 536 – WATER SYSTEM

### [Water System](#)

#### **OVERVIEW**

The Grand Rapids Water System is the second-largest community water supply in the state, and Lake Michigan is its only water source. The Lake Michigan Filtration Plant, located in West Olive, Michigan, pumps an average of 35 million gallons per day. We monitor over 80,000 water accounts and serve roughly 320,000 customers. We maintain 1,270 miles of water distribution piping, 13,700 valves, 17 storages tanks, 13 pump stations, and 11,700 fire hydrants. The Grand Rapids Water System also supplies drinking water to several partner communities within the Grand Rapids metropolitan area. This includes the City of East Grand Rapids, City of Kentwood, City of Walker, portions of Ottawa County, Ada Township, Cascade Township, Grand Rapids Township, and Tallmadge Township. The Grand Rapids Water System's mission is to protect life and property by providing high-quality water services in an environmentally safe and efficient manner. Its vision is to be an equitable, engaged partner in water quality and community health that enhances the regional economy while providing a superior customer experience.

The Water System houses five divisions: the Utility Business Office, Utility Field Operations, Lake Michigan Filtration Plant, Utility Engineering, Distribution, and Administration. The values shared throughout all divisions are respect, self-awareness, equity, listening, accountability, collaboration, and reliability. During its strategic planning phase, the Water System identified five strategic priorities, which are:

- Customer experience
- Finance and Business Management
- Asset Management and Capital Planning
- Innovation and Sustainability
- Leadership and Employee Development

The Water System strategic objective includes but is not limited to increasing community engagement, leveraging data to drive continuous improvements, improve system efficiency, and strengthen internal workforce professional development.

The Water System operates as an Enterprise Fund within the City, and costs of providing services are recovered primarily through user charges. A comprehensive annual rate study reviewing operating and capital costs by the community, in conjunction with customer base variation and usage, calculates the recommended commodity and service rates.

#### **Revenue Sources**

Charges for Services account for the majority of revenue. This includes charges for Retail Sewage Service, Wholesale Sewage Service, and fees related to inspections, front footage, integrated connections, and general service work. Other revenue sources pertain to permits, grants, reimbursements, investment income and rentals, and miscellaneous revenue.

## Expenditures

Other services and charges and personnel services account for the majority of expenses at the Water System. This includes personnel costs, contractual service work at the Lake Michigan Filtration Plant, assets owned by the Water System, utilities, and A87 internal cost allocation. Debt service obligations account for the bulk of the remaining expenses, including supplies, other financings, and cash capital outlays.

## PERFORMANCE MEASURE

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020		2021
				Actual	Target	Actual	Target
<b>Goal #1: Implement the Lead Service Line Replacement Plan</b> <b>Plan of Action: The System continues to replace lead services lines, and outside funding (state/federal) is being leveraged to increase the number of replacements.</b>	HE.03 – Protect and preserve our water resources	% of water connections with lead service line replacements completed per year	Annually	2%	5%	2%	5%
<b>Goal #2: Research and understand why residential water/sewer services are shut off and create an innovative solution to avoid the shut off of services</b> <b>Plan of Action: The System suspended all water/sewer shutoffs related to non-payment from March 2020 – August 2021 due to COVID-19. It continues to explore payment assistance programs and other initiatives.</b>	HE.03 - Protect and preserve our water resources	# of residential accounts experiencing water/sewer shutoffs	Annually	2,394	2,346	1,630	1,597
<b>Goal #3: Track and aim for planned water disruptions to be less than 4 hours.</b> <b>Plan of Action: Effectively plan for planned disruptions and develop baseline expectations for completion of work orders.</b>	GE.02 – Foster and maintain fiscal sustainability	# of planned water service disruptions per 1,000 accounts that are less than 4 hours	Annually	.53	1.54	.97	1.54

## **CHARTS**

Goal #1 Performance Measure:

### **Key Performance Measure: Lead service line replacements**

**Measure:** % Of water connections with lead service line replacements completed per year

**Target:** Replace 5% of 24,000 lead service lines in the system annually

**Status:** The System continues to replace lead services lines, and outside funding (federal/state) is being leveraged to increase the number of replacements annually. In 2021, the Water System obtained a \$5.1 million grant from the EPA for lead service line replacements, replacing 1,600 services in the next four years. The KPI target for 2021 is 5%.

#### **Number of Lead Service Line Replacements and Estimated Cost 2019-2020**

<b>2019</b>	<b># of replacements</b>	<b>Estimated Cost</b>
Emergency Leaks	244	\$870,726.10
Construction Project	214	\$535,000.00
<b>Total</b>	<b>458</b>	<b>\$1,405,726.10</b>

<b>2020</b>	<b># of replacements</b>	<b>Estimated Cost</b>
Emergency Leaks	269	\$1,173,119.61
Construction Project	181	\$607,400.00
<b>Total</b>	<b>450</b>	<b>\$1,780,519.61</b>

*Data Source: Citiworks and City Contractor's Report*

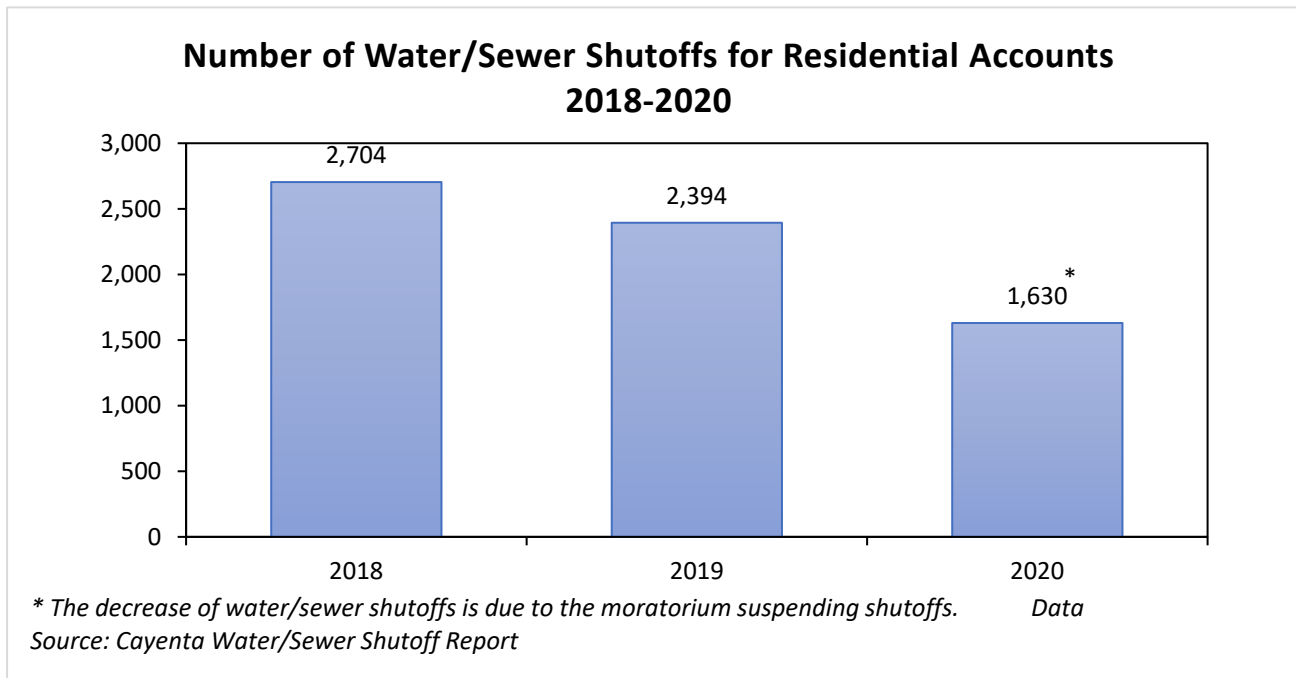
Goal #2 Performance Measure:

**Key Performance Measure: Residential water/sewer shutoffs**

**Measure:** Number of residential accounts experiencing water/sewer shutoffs

**Target:** Decrease residential shutoffs by 2% from the previous year

**Status:** The System suspended all water/sewer shutoffs related to non-payment from March 2020 – August 2021. It continues to explore payment assistance programs and other initiatives. Additionally, funds from the circuit breaker are used to provide utility payment assistance to customers through Kent County Community Action.



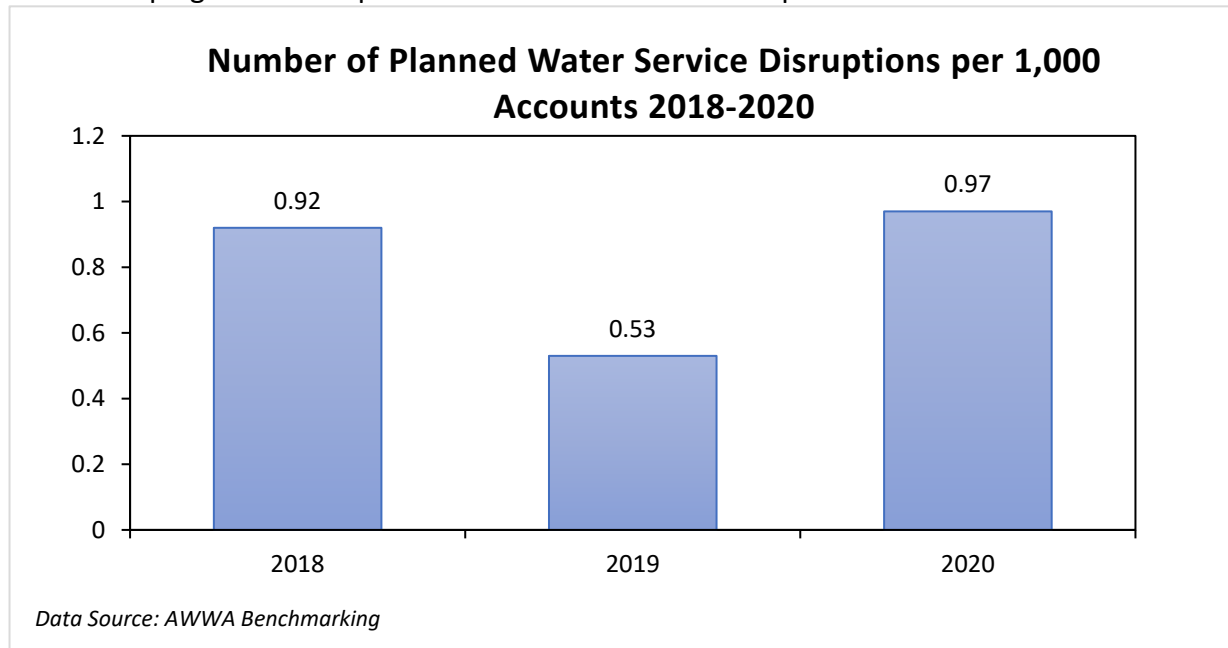
Goal #3 Performance Measure:

**Key Performance Measure: Track and aim for planned water disruptions to be less than 4 hours**

**Measure:** # of planned water service disruptions per 1,000 accounts that are less than 4 hours

**Target:** The target for FY21 is 1.54 planned water service disruptions per 1,000 accounts set by the American Water Works Association for best practices by utilities.

**Status:** The System is developing baseline expectations and SOPs for the completion of work orders.



**STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)**

<b>Grand Rapids MI - FMS                      Org Fund Budget Object Rollup                      Statement Of Operations</b>						
Organization	ADOPTED 2021	ADOPTED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>Water (536 )</b>						
<b>5910 - Water Operations</b>						
701 - Personnel Services	12,794,215	13,283,249	13,707,838	14,164,898	14,528,963	14,779,796
751 - Supplies	3,079,170	3,288,635	3,338,544	3,391,469	3,395,487	3,460,721
800 - Other Services and Charges	15,336,797	16,514,391	16,609,942	17,028,271	17,338,024	18,287,824
970 - Capital Outlays	881,825	996,350	1,031,350	1,051,850	1,033,850	1,027,850
990 - Debt Service	6,057,789	6,332,679	7,411,587	7,175,537	6,928,518	7,285,497
995 - Other Financing	4,903,105	12,972,557	9,280,887	8,845,221	9,869,060	6,184,904
<b>Total For Expenditures</b>	<b>43,052,901</b>	<b>53,387,861</b>	<b>51,380,148</b>	<b>51,657,246</b>	<b>53,093,902</b>	<b>51,026,592</b>
<b>5911 - Water Replacement</b>						
970 - Capital Outlays	5,900,000	14,004,000	10,331,000	9,925,000	10,970,500	7,325,000
<b>Total For Expenditures</b>	<b>5,900,000</b>	<b>14,004,000</b>	<b>10,331,000</b>	<b>9,925,000</b>	<b>10,970,500</b>	<b>7,325,000</b>
<b>5912 - Water Improvement</b>						
970 - Capital Outlays	0	15,691,000	10,499,000	1,551,000	0	0
<b>Total For Expenditures</b>	<b>0</b>	<b>15,691,000</b>	<b>10,499,000</b>	<b>1,551,000</b>	<b>0</b>	<b>0</b>
<b>5916 - WSS Revenue Bonds 2020</b>						
970 - Capital Outlays	12,555,000	0	21,800,000	14,924,000	6,240,000	16,737,500
<b>Total For Expenditures</b>	<b>12,555,000</b>	<b>0</b>	<b>21,800,000</b>	<b>14,924,000</b>	<b>6,240,000</b>	<b>16,737,500</b>
<b>Total For Water</b>	<b>61,507,901</b>	<b>83,082,861</b>	<b>94,010,148</b>	<b>78,057,246</b>	<b>70,304,402</b>	<b>75,089,092</b>

**CITY OF GRAND RAPIDS**  
**APPENDIX A - STATEMENT OF REVENUES BY SOURCE**  
**FY2022 FINAL FISCAL PLAN**  
**GENERAL OPERATING FUND (1010)**

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code	Budget Object Name	Department Number	Department Name	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
401	Taxes	4020	Real Property Taxes	253	Treasurer	\$ 11,835,883	\$ 12,071,270	\$ 12,323,416	\$ 12,593,165	\$ 12,868,869
		4100	Personal Property Taxes	253	Treasurer	\$ 1,008,009	\$ 1,007,959	\$ 1,007,910	\$ 1,007,862	\$ 1,007,815
		4140	Allowance for Refunds-BOR, MTT	253	Treasurer	(\$ 20,125)	(\$ 20,125)	(\$ 20,125)	(\$ 20,125)	(\$ 20,125)
		4150	Allowance for Charge Backs	253	Treasurer	\$ 69,850	\$ 69,850	\$ 69,850	\$ 69,850	\$ 69,850
		4260	Payment In Lieu of Taxes	253	Treasurer	\$ 58,924	\$ 59,513	\$ 60,108	\$ 60,709	\$ 61,316
		261	General Administration			\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
		4370	Industrial Facilities Tax	253	Treasurer	\$ 16,702	\$ 16,701	\$ 16,700	\$ 16,699	\$ 16,698
		4380	City Income Taxes	255	Income Tax	\$ 81,897,958	\$ 84,737,236	\$ 87,051,121	\$ 89,427,575	\$ 91,869,387
		4382	City Income Tax Refunds	255	Income Tax	(\$ 9,439,359)	(\$ 7,931,120)	(\$ 8,147,692)	(\$ 8,370,120)	(\$ 8,598,666)
		4384	City Income Tax Penalties and Interest	255	Income Tax	\$ 489,598	\$ 518,973	\$ 533,145	\$ 547,699	\$ 562,654
		4450	Penalty & Interest on Property Taxes	253	Treasurer	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150
		4470	Property Tax Administration Fee	253	Treasurer	\$ 2,501,481	\$ 2,594,022	\$ 2,666,203	\$ 2,740,551	\$ 2,817,128
	<b>Taxes Total</b>					<b>\$ 88,477,071</b>	<b>\$ 93,182,429</b>	<b>\$ 95,618,786</b>	<b>\$ 98,132,015</b>	<b>\$ 100,713,076</b>
450	Licenses & Permits	4760	Miscellaneous Licenses	215	Clerk	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
		4770	Cable TV Franchise Fees	261	General Administration	\$ 1,682,540	\$ 1,598,215	\$ 1,518,116	\$ 1,442,031	\$ 1,369,759
		4810	Cannabis Licenses	215	Clerk	\$ 315,000	\$ 486,500	\$ 560,000	\$ 560,000	\$ 560,000
		4908	Miscellaneous Permits	172	Executive Office	\$ 42,849	\$ 49,396	\$ 50,384	\$ 51,392	\$ 52,419
		701	Planning			\$ 161,347	\$ 171,028	\$ 181,290	\$ 192,167	\$ 200,807
		4924	Alarm Permits	301	Police	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
		4934	LUDS Permits-Land & Use Develop	533	Stormwater	\$ 165,000	\$ 189,750	\$ 199,238	\$ 209,199	\$ 219,659
	<b>Licenses &amp; Permits Total</b>					<b>\$ 2,437,736</b>	<b>\$ 2,566,889</b>	<b>\$ 2,581,028</b>	<b>\$ 2,526,789</b>	<b>\$ 2,474,644</b>
501	Federal Grants	5280	Federal Grants-Other	261	General Administration	\$ 42,691,436	\$	\$	\$	\$
	<b>Federal Grants Total</b>					<b>\$ 42,691,436</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
539	State Grants	4390	Cannabis Tax	261	General Administration	\$ 332,818	\$ 523,345	\$ 648,754	\$ 441,153	\$ 449,976
		5730	Local Community Stabilization Share	253	Treasurer	\$ 381,457	\$ 378,860	\$ 378,860	\$ 378,860	\$ 378,860
		5741	Sales & Use Tax	261	General Administration	\$ 19,346,882	\$ 19,627,524	\$ 19,912,937	\$ 20,203,202	\$ 20,498,402
		5743	Liquor Licenses	301	Police	\$ 220,000	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
		5744	Fire Protect-State Owned Build	336	Fire	\$ 572,684	\$ 563,568	\$ 555,115	\$ 522,752	\$ 522,752
	<b>State Grants Total</b>					<b>\$ 20,853,841</b>	<b>\$ 21,315,297</b>	<b>\$ 21,717,666</b>	<b>\$ 21,767,967</b>	<b>\$ 22,071,990</b>
580	Contribution from Local Units	5804	Kent County-Misc & PSAP 911	325	Dispatch	\$ 2,063,210	\$ 2,058,990	\$ 2,054,778	\$ 2,050,576	\$ 2,046,382
		5806	Other Local Government Program	325	Dispatch	\$ 3,088	\$ 3,181	\$ 3,276	\$ 3,276	\$ 3,276
	<b>Contribution from Local Units Total</b>					<b>\$ 2,066,298</b>	<b>\$ 2,062,171</b>	<b>\$ 2,058,054</b>	<b>\$ 2,053,852</b>	<b>\$ 2,049,658</b>
600	Charges for Services	6131	Processing Fees	215	Clerk	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
		257	Assessor			\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
		6133	Management Fee	257	Assessor	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6161	Planning Commission Review Fees	701	Planning	\$ 269,858	\$ 193,250	\$ 177,145	\$ 186,873	\$ 196,568
		6166	LUDS Fee-Land Use & Develop	533	Stormwater	\$ 33,000	\$ 37,950	\$ 39,848	\$ 41,840	\$ 43,932
		701	Planning			\$ 62,948	\$ 64,836	\$ 68,726	\$ 75,599	\$ 84,671
		6167	LUDS Enforcement Fees	533	Stormwater	\$ 38,000	\$ 43,700	\$ 45,885	\$ 48,179	\$ 50,588
		6172	False Alarm Fines-Fees	301	Police	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		6174	Police Records-Reproc Fees	301	Police	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
		6193	Zoning, Noise, Parking-Zoning Appeal	701	Planning	\$ 33,432	\$ 33,432	\$ 33,903	\$ 33,903	\$ 35,468
		6195	Historic Preservation-Other Fee	701	Planning	\$ 8,967	\$ 9,164	\$ 9,366	\$ 9,572	\$ 9,783
		6197	Nuisance Fees	733	Code Compliance	\$ 62,298	\$ 64,791	\$ 67,383	\$ 70,078	\$ 72,880
		6199	Housing Fees-Lienable	733	Code Compliance	\$ 1,994,757	\$ 2,074,547	\$ 2,157,530	\$ 2,243,831	\$ 2,333,583
		6201	Investment-Cash Mgmt Fees	253	Treasurer	\$ 392,882	\$ 398,775	\$ 404,756	\$ 410,828	\$ 416,991
		6260	Service Fees-General	101	City Commission	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
		172	Executive Office			\$ 63,725	\$ 65,000	\$ 66,300	\$ 67,626	\$ 68,979
		191	Comptroller			\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
		215	Clerk			\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
		253	Treasurer			\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
		257	Assessor			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		261	General Administration			\$ 112,575	\$ 113,513	\$ 114,467	\$ 115,437	\$ 116,425
		266	Attorney			\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
		301	Police			\$ 70,000	\$ 71,205	\$ 72,434	\$ 73,688	\$ 73,688
		336	Fire			\$ 322,883	\$ 336,066	\$ 349,760	\$ 363,986	\$ 377,945

**CITY OF GRAND RAPIDS**  
**APPENDIX A - STATEMENT OF REVENUES BY SOURCE**  
**FY2022 FINAL FISCAL PLAN**  
**GENERAL OPERATING FUND (1010)**

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code	Budget Object Name	Department Number	Department Name	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
				701	Planning	\$ 203,467	\$ 211,359	\$ 219,703	\$ 228,525	\$ 237,852
		6261	Administration Services	701	Planning	\$ 13,948	\$ 14,255	\$ 14,569	\$ 14,889	\$ 15,217
		6262	Data Processing Service Charges	257	Assessor	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		6273	Housing-Zoning	701	Planning	\$ 20,000	\$ 20,440	\$ 20,890	\$ 21,349	\$ 21,819
				733	Code Compliance	\$ 40,981	\$ 42,621	\$ 44,326	\$ 46,099	\$ 47,943
		6275	Housing-Code Enforcement Fees	733	Code Compliance	\$ 4,489	\$ 4,668	\$ 4,855	\$ 5,049	\$ 5,251
		6276	Housing-Housing Appeal Fee	733	Code Compliance	\$ 2,421	\$ 2,518	\$ 2,618	\$ 2,723	\$ 2,832
		6310	Street-Expressway Lighting Main	448	Street Lighting	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126
		6312	Street Lighting Services	448	Street Lighting	\$ 60,000	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531
		6314	Communication Infrs-User Fees & Permits	448	Street Lighting	\$ 1,757,731	\$ 1,810,463	\$ 1,864,777	\$ 1,920,721	\$ 1,978,342
		6332	Special Event Billings Labor	172	Executive Office	\$ 8,031	\$ 8,893	\$ 9,071	\$ 9,253	\$ 9,438
				301	Police	\$ 640,573	\$ 731,034	\$ 745,655	\$ 760,568	\$ 775,779
		6333	Special Event Services	172	Executive Office	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
		6340	A-87 Revenue	261	General Administration	\$ 6,791,416	\$ 6,381,078	\$ 6,508,699	\$ 6,638,877	\$ 6,771,653
				694	Community Development Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
		6423	Sale of Scrap Material	448	Street Lighting	\$ 2,663	\$ 2,743	\$ 2,825	\$ 2,910	\$ 2,997
		6425	Electric Power Dist-Gas Aggregate	448	Street Lighting	\$ 887,599	\$ 887,599	\$ 914,227	\$ 941,654	\$ 969,904
			<b>Charges for Services Total</b>			<b>\$ 14,234,044</b>	<b>\$ 14,026,130</b>	<b>\$ 14,363,833</b>	<b>\$ 14,740,114</b>	<b>\$ 15,128,585</b>
655	Fines & Forfeitures	6581	Parking Fines	253	Treasurer	\$ 1,900,000	\$ 1,950,000	\$ 2,000,000	\$ 2,100,000	\$ 2,200,000
				301	Police	\$ 260,000	\$ 265,000	\$ 270,000	\$ 270,000	\$ 270,000
			<b>Fines &amp; Forfeitures Total</b>			<b>\$ 2,160,000</b>	<b>\$ 2,215,000</b>	<b>\$ 2,270,000</b>	<b>\$ 2,370,000</b>	<b>\$ 2,470,000</b>
664	Investment Income & Rentals	6651	Interest on Investment	253	Treasurer	\$ 720,244	\$ 402,787	\$ 561,516	\$ 688,499	\$ 751,990
		6671	Rentals-Facilities	172	Executive Office	\$ 44,009	\$ 64,631	\$ 65,924	\$ 67,242	\$ 68,587
		6673	Rentals-Equipment	172	Executive Office	\$ 44,411	\$ 51,760	\$ 52,795	\$ 53,851	\$ 54,928
			<b>Investment Income &amp; Rentals Total</b>			<b>\$ 808,664</b>	<b>\$ 519,178</b>	<b>\$ 680,235</b>	<b>\$ 809,592</b>	<b>\$ 875,505</b>
671	Other Revenues	6723	Interest-Penalties on Special Assessment	253	Treasurer	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		6743	Restricted Contributions	261	General Administration	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
				271	Admin Services Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		6761	Reimbursements	191	Comptroller	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
				212	Fiscal Services	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
				301	Police	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
		6769	Reimbursement-Special Elections	215	Clerk	\$	\$	\$	\$ 175,000	\$
		6771	Claims-Damage-Accident Billings	301	Police	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
				448	Street Lighting	\$ 35,435	\$ 36,498	\$ 37,593	\$ 38,721	\$ 39,882
		6871	Refunds-Rebates	261	General Administration	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350
				301	Police	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 42,448
		6901	Miscellaneous Other Revenue	257	Assessor	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
				301	Police	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
				733	Code Compliance	\$ 150	\$ 156	\$ 163	\$ 169	\$ 176
		6921	Bad Check Fees	253	Treasurer	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		6922	Non-Sufficient Funds Check Charge	253	Treasurer	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
			<b>Other Revenues Total</b>			<b>\$ 286,035</b>	<b>\$ 287,904</b>	<b>\$ 289,822</b>	<b>\$ 466,788</b>	<b>\$ 292,956</b>
695	Other Financing Sources	6991	Operating Transfers-Subsidy	172	Executive Office	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
				733	Code Compliance	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688
		6995	Operating Transfers-Misc	261	General Administration	\$ 480,238	\$	\$	\$	\$
				301	Police	\$ 130,592	\$ 132,532	\$ 134,534	\$ 136,536	\$ 138,600
				701	Planning	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
			<b>Other Financing Sources Total</b>			<b>\$ 2,124,518</b>	<b>\$ 1,646,220</b>	<b>\$ 1,648,222</b>	<b>\$ 1,650,224</b>	<b>\$ 1,652,288</b>
<b>Grand Total</b>						<b>\$ 176,139,643</b>	<b>\$ 137,821,218</b>	<b>\$ 141,227,646</b>	<b>\$ 144,517,341</b>	<b>\$ 147,728,702</b>



**CITY OF GRAND RAPIDS**  
**APPENDIX B - STATEMENT OF REVENUES BY SOURCE**  
**FY2022 FINAL FISCAL PLAN**  
**GENERAL OPERATING FUND (1010)**

Department Number	Department Name	Budget Object Code	Budget Object Name	Budget Object Rollup Code	Budget Object Rollup Name	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
101	City Commission	6260	Service Fees-General	600	Charges for Services	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	<b>City Commission Total</b>					<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>
172	Executive Office	4908	Miscellaneous Permits	450	Licenses & Permits	\$ 42,849	\$ 49,396	\$ 50,384	\$ 51,392	\$ 52,419
		6260	Service Fees-General	600	Charges for Services	\$ 63,725	\$ 65,000	\$ 66,300	\$ 67,626	\$ 68,979
		6332	Special Event Billings Labor	600	Charges for Services	\$ 8,031	\$ 8,893	\$ 9,071	\$ 9,253	\$ 9,438
		6333	Special Event Services	600	Charges for Services	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
		6671	Rentals-Facilities	664	Investment Income & Rentals	\$ 44,009	\$ 64,631	\$ 65,924	\$ 67,242	\$ 68,587
		6673	Rentals-Equipment	664	Investment Income & Rentals	\$ 44,411	\$ 51,760	\$ 52,795	\$ 53,851	\$ 54,928
		6991	Operating Transfers-Subsidy	695	Other Financing Sources	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
	<b>Executive Office Total</b>					<b>\$ 418,025</b>	<b>\$ 454,680</b>	<b>\$ 459,474</b>	<b>\$ 464,364</b>	<b>\$ 469,351</b>
191	Comptroller	6260	Service Fees-General	600	Charges for Services	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
		6761	Reimbursements	671	Other Revenues	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	<b>Comptroller Total</b>					<b>\$ 2,850</b>	<b>\$ 2,850</b>	<b>\$ 2,850</b>	<b>\$ 2,850</b>	<b>\$ 2,850</b>
212	Fiscal Services	6761	Reimbursements	671	Other Revenues	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	<b>Fiscal Services Total</b>					<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
215	Clerk	4760	Miscellaneous Licenses	450	Licenses & Permits	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
		4810	Cannabis Licenses	450	Licenses & Permits	\$ 315,000	\$ 486,500	\$ 560,000	\$ 560,000	\$ 560,000
		6131	Processing Fees	600	Charges for Services	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
		6260	Service Fees-General	600	Charges for Services	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
		6769	Reimbursement-Special Elections	671	Other Revenues	\$	\$	\$	\$ 175,000	\$
	<b>Clerk Total</b>					<b>\$ 442,500</b>	<b>\$ 619,000</b>	<b>\$ 692,500</b>	<b>\$ 867,500</b>	<b>\$ 692,500</b>
253	Treasurer	4020	Real Property Taxes	401	Taxes	\$ 11,835,883	\$ 12,071,270	\$ 12,323,416	\$ 12,593,165	\$ 12,868,869
		4100	Personal Property Taxes	401	Taxes	\$ 1,008,009	\$ 1,007,959	\$ 1,007,910	\$ 1,007,862	\$ 1,007,815
		4140	Allowance for Refunds-BOR, MTT	401	Taxes	(\$ 20,125)	(\$ 20,125)	(\$ 20,125)	(\$ 20,125)	(\$ 20,125)
		4150	Allowance for Charge Backs	401	Taxes	\$ 69,850	\$ 69,850	\$ 69,850	\$ 69,850	\$ 69,850
		4260	Payment In Lieu of Taxes	401	Taxes	\$ 58,924	\$ 59,513	\$ 60,108	\$ 60,709	\$ 61,316
		4370	Industrial Facilities Tax	401	Taxes	\$ 16,702	\$ 16,701	\$ 16,700	\$ 16,699	\$ 16,698
		4450	Penalty & Interest on Property Taxes	401	Taxes	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150
		4470	Property Tax Administration Fee	401	Taxes	\$ 2,501,481	\$ 2,594,022	\$ 2,666,203	\$ 2,740,551	\$ 2,817,128
		5730	Local Community Stabilization Share	539	State Grants	\$ 381,457	\$ 378,860	\$ 378,860	\$ 378,860	\$ 378,860
		6201	Investment-Cash Mgmt Fees	600	Charges for Services	\$ 392,882	\$ 398,775	\$ 404,756	\$ 410,828	\$ 416,991
		6260	Service Fees-General	600	Charges for Services	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
		6581	Parking Fines	655	Fines & Forfeitures	\$ 1,900,000	\$ 1,950,000	\$ 2,000,000	\$ 2,100,000	\$ 2,200,000
		6651	Interest on Investment	664	Investment Income & Rentals	\$ 720,244	\$ 402,787	\$ 561,516	\$ 688,499	\$ 751,990
		6723	Interest-Penalties on Special Assessment	671	Other Revenues	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		6921	Bad Check Fees	671	Other Revenues	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		6922	Non-Sufficient Funds Check Charge	671	Other Revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	<b>Treasurer Total</b>					<b>\$ 19,028,957</b>	<b>\$ 19,093,262</b>	<b>\$ 19,632,844</b>	<b>\$ 20,210,548</b>	<b>\$ 20,733,042</b>
255	Income Tax	4380	City Income Taxes	401	Taxes	\$ 81,897,958	\$ 84,737,236	\$ 87,051,121	\$ 89,427,575	\$ 91,869,387
		4382	City Income Tax Refunds	401	Taxes	(\$ 9,439,359)	(\$ 7,931,120)	(\$ 8,147,692)	(\$ 8,370,120)	(\$ 8,598,666)
		4384	City Income Tax Penalties and Interest	401	Taxes	\$ 489,598	\$ 518,973	\$ 533,145	\$ 547,699	\$ 562,654
	<b>Income Tax Total</b>					<b>\$ 72,948,197</b>	<b>\$ 77,325,089</b>	<b>\$ 79,436,574</b>	<b>\$ 81,605,154</b>	<b>\$ 83,833,375</b>
257	Assessor	6131	Processing Fees	600	Charges for Services	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
		6133	Management Fee	600	Charges for Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6260	Service Fees-General	600	Charges for Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6262	Data Processing Service Charges	600	Charges for Services	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		6901	Miscellaneous Other Revenue	671	Other Revenues	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
	<b>Assessor Total</b>					<b>\$ 31,350</b>	<b>\$ 31,350</b>	<b>\$ 31,350</b>	<b>\$ 31,350</b>	<b>\$ 31,350</b>
261	General Administration	4260	Payment In Lieu of Taxes	401	Taxes	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
		4390	Cannabis Tax	539	State Grants	\$ 332,818	\$ 523,345	\$ 648,754	\$ 441,153	\$ 449,976
		4770	Cable TV Franchise Fees	450	Licenses & Permits	\$ 1,682,540	\$ 1,598,215	\$ 1,518,116	\$ 1,442,031	\$ 1,369,759
		5280	Federal Grants-Other	501	Federal Grants	\$ 42,691,436	\$	\$	\$	\$
		5741	Sales & Use Tax	539	State Grants	\$ 19,346,882	\$ 19,627,524	\$ 19,912,937	\$ 20,203,202	\$ 20,498,402
		6260	Service Fees-General	600	Charges for Services	\$ 112,575	\$ 113,513	\$ 114,467	\$ 115,437	\$ 116,425
		6340	A-87 Revenue	600	Charges for Services	\$ 6,791,416	\$ 6,381,078	\$ 6,508,699	\$ 6,638,877	\$ 6,771,653
		6743	Restricted Contributions	671	Other Revenues	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
		6871	Refunds-Rebates	671	Other Revenues	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350
		6995	Operating Transfers-Misc	695	Other Financing Sources	\$ 480,238	\$	\$	\$	\$
	<b>General Administration Total</b>					<b>\$ 71,465,255</b>	<b>\$ 28,271,025</b>	<b>\$ 28,730,323</b>	<b>\$ 28,868,050</b>	<b>\$ 29,233,565</b>

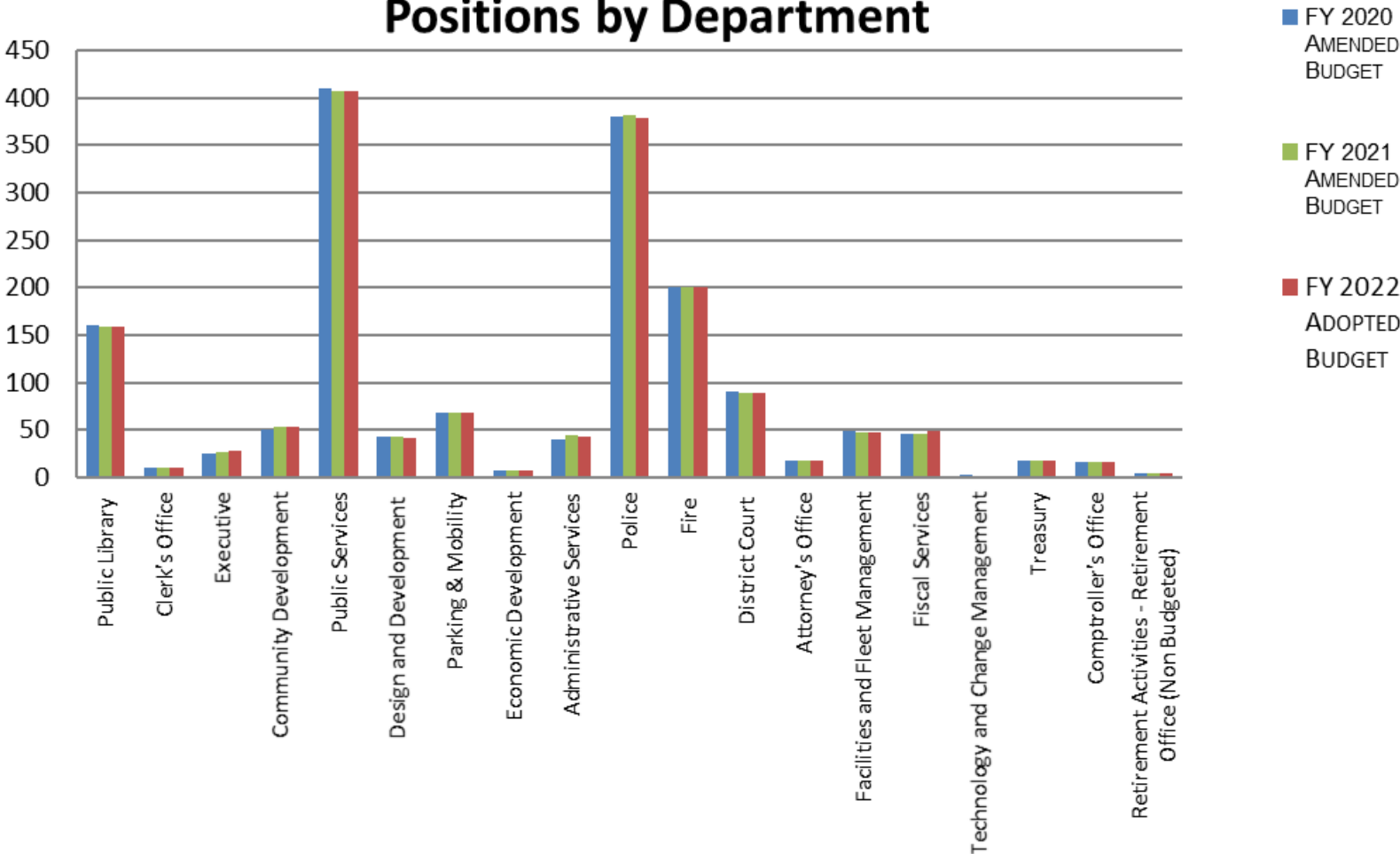
**CITY OF GRAND RAPIDS**  
**APPENDIX B - STATEMENT OF REVENUES BY SOURCE**  
**FY2022 FINAL FISCAL PLAN**  
**GENERAL OPERATING FUND (1010)**

Department Number	Department Name	Budget Object Code	Budget Object Name	Budget Object Rollup Code	Budget Object Rollup Name	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
266	Attorney	6260	Service Fees-General	600	Charges for Services	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
	<b>Attorney Total</b>					<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
271	Admin Services Support	6743	Restricted Contributions	671	Other Revenues	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	<b>Admin Services Support Total</b>					<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
301	Police	4924	Alarm Permits	450	Licenses & Permits	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
		5743	Liquor Licenses	539	State Grants	\$ 220,000	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
		6172	False Alarm Fines-Fees	600	Charges for Services	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		6174	Police Records-Reproc Fees	600	Charges for Services	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
		6260	Service Fees-General	600	Charges for Services	\$ 70,000	\$ 71,205	\$ 72,434	\$ 73,688	\$ 73,688
		6332	Special Event Billings Labor	600	Charges for Services	\$ 640,573	\$ 731,034	\$ 745,655	\$ 760,568	\$ 775,779
		6581	Parking Fines	655	Fines & Forfeitures	\$ 260,000	\$ 265,000	\$ 270,000	\$ 270,000	\$ 270,000
		6761	Reimbursements	671	Other Revenues	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
		6771	Claims-Damage-Accident Billings	671	Other Revenues	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6871	Refunds-Rebates	671	Other Revenues	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 42,448
		6901	Miscellaneous Other Revenue	671	Other Revenues	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
		6995	Operating Transfers-Misc	695	Other Financing Sources	\$ 130,592	\$ 132,532	\$ 134,534	\$ 136,536	\$ 138,600
	<b>Police Total</b>					<b>\$ 1,528,165</b>	<b>\$ 1,630,571</b>	<b>\$ 1,654,239</b>	<b>\$ 1,673,240</b>	<b>\$ 1,690,515</b>
325	Dispatch	5804	Kent County-Misc & PSAP 911	580	Contribution from Local Units	\$ 2,063,210	\$ 2,058,990	\$ 2,054,778	\$ 2,050,576	\$ 2,046,382
		5806	Other Local Government Program	580	Contribution from Local Units	\$ 3,088	\$ 3,181	\$ 3,276	\$ 3,276	\$ 3,276
	<b>Dispatch Total</b>					<b>\$ 2,066,298</b>	<b>\$ 2,062,171</b>	<b>\$ 2,058,054</b>	<b>\$ 2,053,852</b>	<b>\$ 2,049,658</b>
336	Fire	5744	Fire Protect-State Owned Build	539	State Grants	\$ 572,684	\$ 563,568	\$ 555,115	\$ 522,752	\$ 522,752
		6260	Service Fees-General	600	Charges for Services	\$ 322,883	\$ 336,066	\$ 349,760	\$ 363,986	\$ 377,945
	<b>Fire Total</b>					<b>\$ 895,567</b>	<b>\$ 899,634</b>	<b>\$ 904,875</b>	<b>\$ 886,738</b>	<b>\$ 900,697</b>
448	Street Lighting	6310	Street-Expressway Lighting Main	600	Charges for Services	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126
		6312	Street Lighting Services	600	Charges for Services	\$ 60,000	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531
		6314	Communication Infras-User Fees & Permits	600	Charges for Services	\$ 1,757,731	\$ 1,810,463	\$ 1,864,777	\$ 1,920,721	\$ 1,978,342
		6423	Sale of Scrap Material	600	Charges for Services	\$ 2,663	\$ 2,743	\$ 2,825	\$ 2,910	\$ 2,997
		6425	Electric Power Dist-Gas Aggregate	600	Charges for Services	\$ 887,599	\$ 887,599	\$ 914,227	\$ 941,654	\$ 969,904
		6771	Claims-Damage-Accident Billings	671	Other Revenues	\$ 35,435	\$ 36,498	\$ 37,593	\$ 38,721	\$ 39,882
	<b>Street Lighting Total</b>					<b>\$ 2,744,428</b>	<b>\$ 2,800,133</b>	<b>\$ 2,884,137</b>	<b>\$ 2,970,663</b>	<b>\$ 3,059,782</b>
533	Stormwater	4934	LUDS Permits-Land & Use Develop	450	Licenses & Permits	\$ 165,000	\$ 189,750	\$ 199,238	\$ 209,199	\$ 219,659
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	\$ 33,000	\$ 37,950	\$ 39,848	\$ 41,840	\$ 43,932
		6167	LUDS Enforcement Fees	600	Charges for Services	\$ 38,000	\$ 43,700	\$ 45,885	\$ 48,179	\$ 50,588
	<b>Stormwater Total</b>					<b>\$ 236,000</b>	<b>\$ 271,400</b>	<b>\$ 284,971</b>	<b>\$ 299,218</b>	<b>\$ 314,179</b>
694	Community Development Services	6340	A-87 Revenue	600	Charges for Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	<b>Community Development Services Total</b>					<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
701	Planning	4908	Miscellaneous Permits	450	Licenses & Permits	\$ 161,347	\$ 171,028	\$ 181,290	\$ 192,167	\$ 200,807
		6161	Planning Commission Review Fees	600	Charges for Services	\$ 269,858	\$ 193,250	\$ 177,145	\$ 186,873	\$ 196,568
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	\$ 62,948	\$ 64,836	\$ 68,726	\$ 75,599	\$ 84,671
		6193	Zoning, Noise, Parking-Zoning Appeal	600	Charges for Services	\$ 33,432	\$ 33,432	\$ 33,903	\$ 33,903	\$ 35,468
		6195	Historic Preservation-Other Fee	600	Charges for Services	\$ 8,967	\$ 9,164	\$ 9,366	\$ 9,572	\$ 9,783
		6260	Service Fees-General	600	Charges for Services	\$ 203,467	\$ 211,359	\$ 219,703	\$ 228,525	\$ 237,852
		6261	Administration Services	600	Charges for Services	\$ 13,948	\$ 14,255	\$ 14,569	\$ 14,889	\$ 15,217
		6273	Housing-Zoning	600	Charges for Services	\$ 20,000	\$ 20,440	\$ 20,890	\$ 21,349	\$ 21,819
		6995	Operating Transfers-Misc	695	Other Financing Sources	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	<b>Planning Total</b>					<b>\$ 778,967</b>	<b>\$ 722,764</b>	<b>\$ 730,592</b>	<b>\$ 767,877</b>	<b>\$ 807,185</b>
733	Code Compliance	6197	Nuisance Fees	600	Charges for Services	\$ 62,298	\$ 64,791	\$ 67,383	\$ 70,078	\$ 72,880
		6199	Housing Fees-Lienable	600	Charges for Services	\$ 1,994,757	\$ 2,074,547	\$ 2,157,530	\$ 2,243,831	\$ 2,333,583
		6273	Housing-Zoning	600	Charges for Services	\$ 40,981	\$ 42,621	\$ 44,326	\$ 46,099	\$ 47,943
		6275	Housing-Code Enforcement Fees	600	Charges for Services	\$ 4,489	\$ 4,668	\$ 4,855	\$ 5,049	\$ 5,251
		6276	Housing-Housing Appeal Fee	600	Charges for Services	\$ 2,421	\$ 2,518	\$ 2,618	\$ 2,723	\$ 2,832
		6901	Miscellaneous Other Revenue	671	Other Revenues	\$ 150	\$ 156	\$ 163	\$ 169	\$ 176
		6991	Operating Transfers-Subsidy	695	Other Financing Sources	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688
	<b>Code Compliance Total</b>					<b>\$ 3,473,784</b>	<b>\$ 3,557,989</b>	<b>\$ 3,645,563</b>	<b>\$ 3,736,637</b>	<b>\$ 3,831,353</b>
<b>Grand Total</b>						<b>\$ 176,139,643</b>	<b>\$ 137,821,218</b>	<b>\$ 141,227,646</b>	<b>\$ 144,517,341</b>	<b>\$ 147,728,702</b>

City of Grand Rapids  
**AUTHORIZED POSITIONS BY DEPARTMENT**  
 FY2022-FY2026 Fiscal Plan

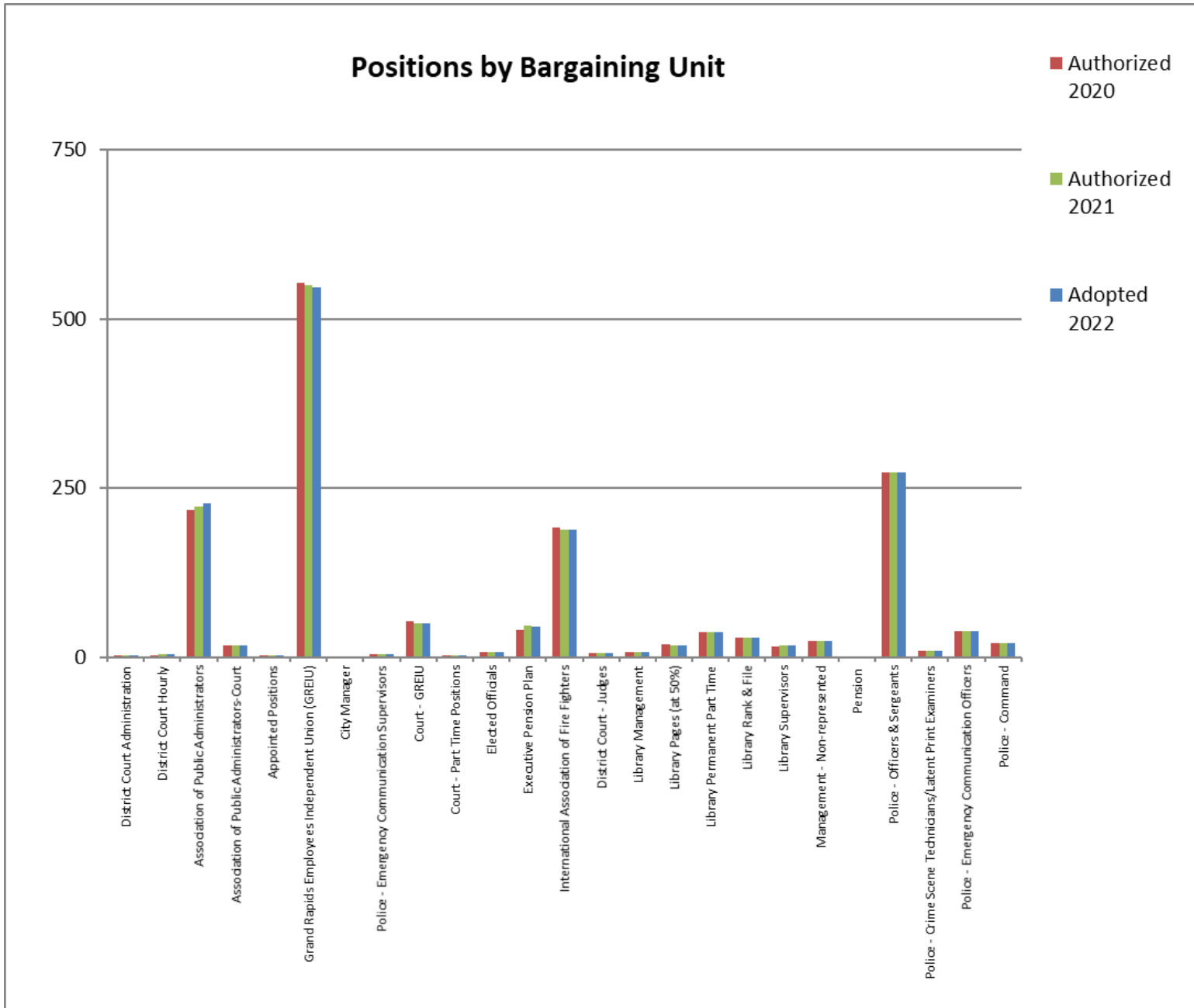
DEPT	FY 2020 Amended Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	Change
A110 Public Library	161.000	159.000	159.000	-
A120 Clerk's Office	11.000	11.000	11.000	-
A130 Executive	25.000	26.000	28.000	2.000
B210 Community Development	51.000	53.000	54.000	1.000
B220 Public Services	410.000	407.000	407.000	-
C310 Design and Development	43.000	43.000	42.000	(1.000)
C335 Parking & Mobility	69.000	68.000	68.000	-
C340 Economic Development	7.000	7.000	7.000	-
D420 Administrative Services	40.000	44.000	43.000	(1.000)
E510 Police	380.000	382.000	379.000	(3.000)
E520 Fire	201.000	201.000	201.000	-
E530 District Court	90.000	89.000	89.000	-
E540 Attorney's Office	18.000	18.000	18.000	-
F610 Facilities and Fleet Management	49.000	48.000	47.000	(1.000)
F620 Fiscal Services	46.000	46.000	49.000	3.000
F630 Technology and Change Management	3.000	2.000	2.000	-
F640 Treasury	18.000	18.000	18.000	-
F650 Comptroller's Office	16.000	16.000	16.000	-
G110 Retirement Activities - Retirement Office (Non Budgeted)	4.000	4.000	4.000	-
Grand Total Positions (Full Time and Permanent Part-time)	1,642.000	1,642.000	1,642.000	-
RECONCILIATION to FTEs:				
Less Dispatch Part-time			(2.000)	
Less Court Part-time			(7.500)	
Less Library Part-time			(53.000)	
TOTAL FTEs			1,579.500	

# Positions by Department



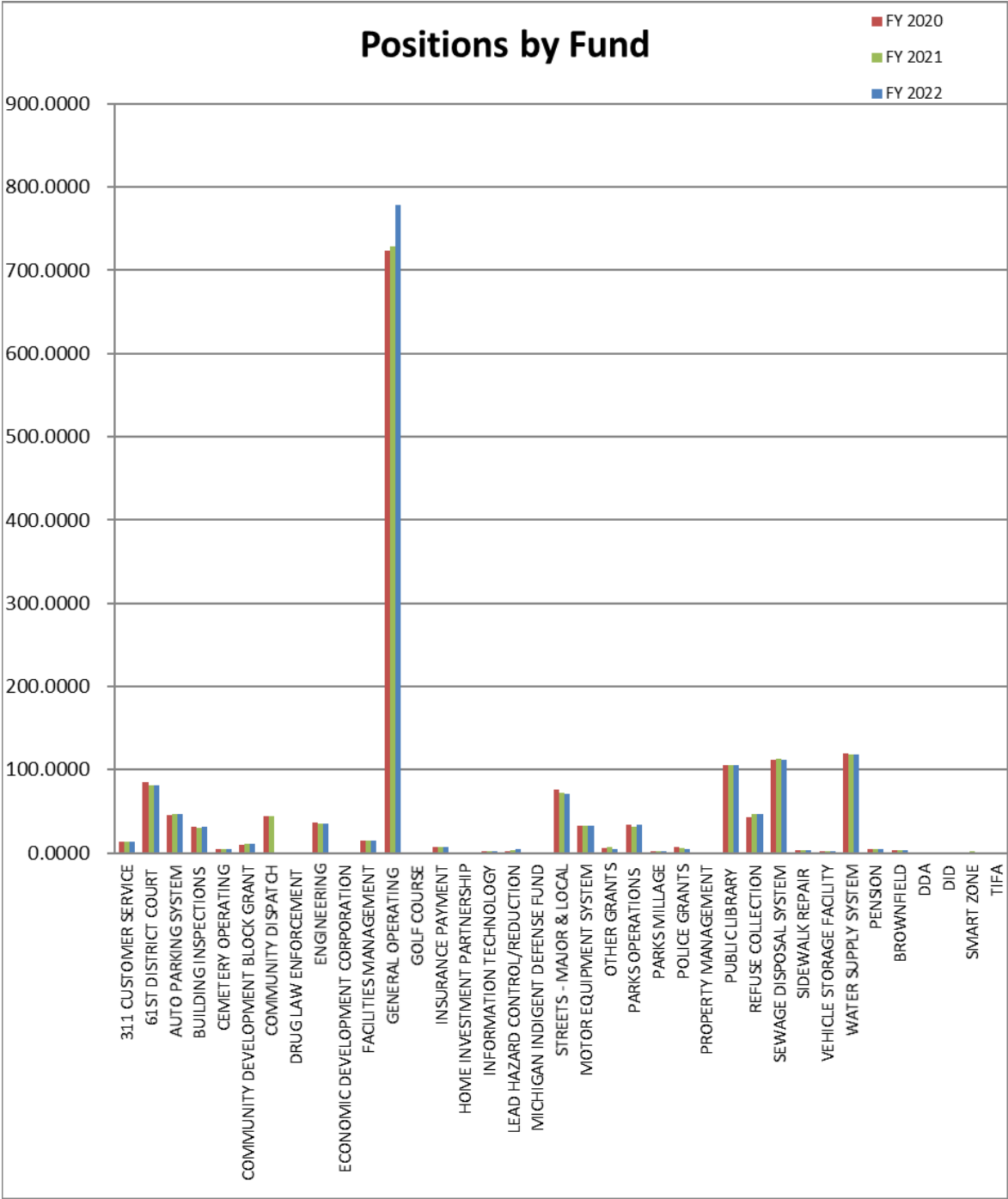
City of Grand Rapids  
**PERSONNEL BY BARGAINING UNIT - FTEs**  
 FY2022-FY2026 Fiscal Plan

Unit Code	Unit Name	Authorized 2020	Authorized 2021	Adopted 2022	VAR
61ST	District Court Administration	2.0000	2.0000	2.0000	-
61STHR	District Court Hourly	3.5000	4.5000	4.5000	-
APACITY	Association of Public Administrators	217.1500	223.1500	227.1500	4.0000
APACOURT	Association of Public Administrators-Court	17.0000	17.0000	17.0000	-
APPOINT	Appointed Positions	3.0000	3.0000	3.0000	-
CITY	Grand Rapids Employees Independent Union (GREIU)	554.0000	550.0000	547.0000	(3.0000)
CITYMNGR	City Manager	1.0000	1.0000	1.0000	-
COMMSUPV	Police - Emergency Communication Supervisors	5.0000	5.0000	5.0000	-
COURT	Court - GREIU	54.0000	50.0000	50.0000	-
COURTPT	Court - Part Time Positions	2.0000	2.0000	2.0000	-
ELECTED	Elected Officials	8.0000	8.0000	8.0000	-
EXECPLAN	Executive Pension Plan	40.8250	46.0000	45.0000	(1.0000)
IAFF	International Association of Fire Fighters	191.0000	189.0000	189.0000	-
JUDGE	District Court - Judges	6.0000	6.0000	6.0000	-
LIBRMGT	Library Management	7.0000	7.0000	7.0000	-
LIBRPAGE	Library Pages (at 50%)	18.5000	17.5000	17.5000	-
LIBRPT	Library Permanent Part Time	37.5000	36.5000	36.5000	-
LIBRR&F	Library Rank & File	28.0000	28.0000	28.0000	-
LIBRSUPV	Library Supervisors	15.0000	17.0000	17.0000	-
MGTONON	Management - Non-represented	24.0250	23.8500	23.8500	-
PENSION	Pension	1.0000	1.0000	1.0000	-
POLC1	Police - Officers & Sergeants	273.0000	273.0000	273.0000	-
POLC2	Police - Crime Scene Technicians/Latent Print Examiners	10.0000	10.0000	10.0000	-
POLC4	Police - Emergency Communication Officers	38.0000	38.0000	38.0000	-
POLC5	Police - Command	21.0000	21.0000	21.0000	-
<b>TOTAL FTEs by Bargaining Unit</b>		<b>1,577.5000</b>	<b>1,579.5000</b>	<b>1,579.5000</b>	<b>0.0000</b>



City of Grand Rapids  
**PERSONNEL BY FUND - FTEs**  
 FY2022-FY2026 Fiscal Plan

<b>Fund</b>	FTEs Authorized FY 2020	FTEs Authorized FY 2021	FTEs Authorized FY 2022	VAR
311 CUSTOMER SERVICE	14.1000	14.1000	14.1000	0.000
61ST DISTRICT COURT	84.5000	81.5000	81.5000	0.000
AUTO PARKING SYSTEM	45.7500	47.3000	47.3000	0.000
BUILDING INSPECTIONS	31.2400	30.2400	30.9900	0.750
CEMETERY OPERATING	4.6000	4.6000	4.6000	0.000
COMMUNITY DEVELOPMENT BLOCK GRANT	9.5000	10.7000	10.5500	(0.150)
COMMUNITY DISPATCH	44.0000	44.0000	0.0000	(44.000)
DRUG LAW ENFORCEMENT	1.0000	1.0000	1.0000	0.000
ENGINEERING	36.4500	35.7500	34.7500	(1.000)
ECONOMIC DEVELOPMENT CORPORATION	1.0000	1.1000	0.3000	(0.800)
FACILITIES MANAGEMENT	14.5750	14.5750	14.9250	0.350
GENERAL OPERATING	723.0520	729.0020	778.4520	49.450
GOLF COURSE	1.1000	1.1000	1.1000	0.000
INSURANCE PAYMENT	6.7000	6.7000	6.7000	0.000
HOME INVESTMENT PARTNERSHIP	1.0000	1.0000	0.9500	(0.050)
INFORMATION TECHNOLOGY	2.3000	2.3000	2.1500	(0.150)
LEAD HAZARD CONTROL/REDUCTION	2.7000	3.6000	4.1000	0.500
MICHIGAN INDIGENT DEFENSE COMMISSION	0.0000	1.0000	1.0000	0.000
STREETS - MAJOR & LOCAL	76.7668	71.9376	71.5794	(0.358)
MOTOR EQUIPMENT SYSTEM	33.1750	32.2750	32.4250	0.150
OTHER GRANTS	6.1000	7.0000	4.0000	(3.000)
PARKS OPERATIONS	34.0700	31.5700	33.5700	2.000
PARKS MILLAGE	1.7800	1.7800	1.7800	0.000
POLICE GRANTS	7.0000	6.0000	4.0000	(2.000)
PROPERTY MANAGEMENT	0.2000	0.2000	0.1000	(0.100)
PUBLIC LIBRARY	106.0000	106.0000	106.0000	0.000
REFUSE COLLECTION	42.7000	46.7500	46.7500	0.000
SEWAGE DISPOSAL SYSTEM	112.3330	113.4630	111.6130	(1.850)
SIDEWALK REPAIR	3.5200	3.5200	3.5200	0.000
VEHICLE STORAGE FACILITY	1.5000	1.5000	1.5000	0.000
WATER SUPPLY SYSTEM	119.5182	118.5674	118.5756	0.008
Subtotal Operating Funds:	1,568.23	1,570.13	1,569.88	(0.250)
COMPONENT UNITS & OTHER				
PENSION	4.00	4.00	4.00	0.000
BROWNFIELD	3.61	3.51	3.81	0.300
DDA	0.33	0.33	0.33	0.000
DID	0.05	0.05	0.05	0.000
SMART ZONE	1.25	1.45	1.40	(0.050)
TIFA	0.03	0.03	0.03	0.000
TOTAL FTEs by Fund:	1,577.50	1,579.50	1,579.50	0.00





**FY2022 MASTER ROSTER  
APPENDIX C**

**Group / Department  
Org / Fund**

<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>A. "OTHER" GROUP</b>							
LIBRARY DEPARTMENT (A110)							
PUBLIC LIBRARY FUND 2710							
Assistant Library Director	8I	LIBMGT	1.0000	.0000	.0000	.0000	0.0000
Custodian	10G	LIB R&F	3.0000	.0000	.0000	.0000	0.0000
Community Services Manager	20L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Executive Administrative Assistant	3I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Librarian I	21G	LIB R&F	16.0000	14.0000	14.0000	.0000	14.0000
Librarian II - Specialist	22G	LIB R&F	.0000	1.0000	1.0000	.0000	1.0000
Librarian III - Supervisor	25L	LIB SUPV	5.0000	7.0000	7.0000	.0000	7.0000
Librarian IV - Coordinator	27L	LIB SUPV	2.0000	3.0000	3.0000	.0000	3.0000
Library Analyst	25L	LIBMGT	.0000	1.0000	1.0000	.0000	1.0000
Library Assistant II - Part Time (at 0.50 ea)	03LPT	LIBRPT	29.0000	29.0000	29.0000	.0000	14.5000
Library Business Manager	02I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Business Office Administrative Assistant	12LPT	LIBRPT	1.0000	1.0000	1.0000	.0000	1.0000
Library Circulation Operations Supervisor	16L	LIB SUPV	4.0000	4.0000	4.0000	.0000	4.0000
Library Circulation Services Supervisor	20L	LIB SUPV	1.0000	.0000	.0000	.0000	0.0000
Library Clerical Aide II - Part Time (at 0.50 ea.)	08LPT	LIBRPT	35.0000	33.0000	33.0000	.0000	16.5000
Library Communications Assistant	16G	LIB R&F	2.0000	2.0000	2.0000	.0000	2.0000
Library Custodians (at 0.50 ea)	LIBRPT	LIBRPT	.0000	8.0000	8.0000	.0000	4.0000
Library Director	9I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Facilities Assistant	10GH	LIB R&F	.0000	3.0000	3.0000	.0000	3.0000
Library Facilities Manager	21L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Library Help Desk Technician (Part-time @ 0.50)	11LPT	LIBRPT	1.0000	1.0000	1.0000	.0000	0.5000
Library Human Resources Assistant	4I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Human Resources Manager	02I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Information Systems Assistant	25L	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Information Systems Manager	28L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Library Maintenance Mechanic	13G	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Marketing & Communications Manager	4I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Page (at 0.50 ea)	1LPT	LIB PAGE	37.0000	35.0000	35.0000	.0000	17.5000
Library Systems Administrator	21G	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant II	9G	LIB R&F	4.0000	5.0000	5.0000	.0000	5.0000
Public Works Maintenance Worker I (at 0.50 ea.)	05LPT	LIBRPT	8.0000	.0000	.0000	.0000	0.0000
<b>TOTAL LIBRARY DEPARTMENT</b>			<b>161.0000</b>	<b>159.0000</b>	<b>159.0000</b>	<b>0.000</b>	<b>106.0000</b>

**FY2022 MASTER ROSTER  
APPENDIX C**

**Group / Department  
Org / Fund**

<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>CLERK'S DEPARTMENT (A120)</b>							
GENERAL OPERATING FUND 1010							
Administrative Aide	4	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Archive Assistant	10A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
City Archives Officer	23A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
City Clerk	03APP	APPOINT	1.0000	1.0000	1.0000	.0000	1.0000
Clerk Administrative Specialist	23A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Customer Services Specialist	13A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Clerk	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Elections Assistant	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Election Specialist	18A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I I I	12A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<b>TOTAL CLERK'S DEPARTMENT</b>			<b>11.0000</b>	<b>11.0000</b>	<b>11.0000</b>	<b>0.000</b>	<b>11.0000</b>

**EXECUTIVE DEPARTMENT (A130)**

GENERAL OPERATING FUND 1010

Administrative Aide	4	APA	.0000	.0000	1.0000	1.0000	1.0000
Administrative Analyst II	16	APA	2.0000	3.0000	.0000	(3.0000)	0.0000
Administrative Executive Assistant	05U	MGTNON	.0000	1.0000	1.0000	.0000	0.1500
Administrative Secretary	05U	MGTNON	1.0000	.0000	.0000	.0000	0.0000
Assistant City Manager	28U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.4000
Assistant To The City Manager	01ATCM	EXECPLAN	2.0000	1.0000	1.0000	.0000	0.0000
City Manager	01APP	CITYMNGR	1.0000	1.0000	1.0000	.0000	1.0000
Communications Director	22U	EXECPLAN	1.0000	1.0000	.0000	(1.0000)	0.0000
Deputy City Manager	31U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.0000
Director of Equity and Engagement	22U	EXECPLAN	.0000	1.0000	.0000	(1.0000)	0.0000
Director of Oversight and Public Accountability	22U	EXECPLAN	1.0000	.0000	.0000	.0000	0.0000
Energy, Climate & Performance Management Specialist	11	APA	1.0000	1.0000	1.0000	.0000	0.6000
Executive Assistant to the Deputy City Manager	07U	MGTNON	1.0000	1.0000	1.0000	.0000	0.0000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	1.0000	1.0000	.0000	0.4000
Managing Director	25U	EXECPLAN	2.0000	1.0000	1.0000	.0000	0.1500
Performance & Sustainability Officer	22U	EXECPLAN	.0000	1.0000	1.0000	.0000	1.0000
Secretary to the City Manager	11U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000

**FY2022 MASTER ROSTER  
APPENDIX C**

Group / Department  
Org / Fund

Position Titles	Range	Bargaining Unit	FY2020 AUTHORIZED	FY2021 AUTHORIZED	FY2022 AUTHORIZED	Change from 2021	FY2022 FTE
Special Events Aide	15A	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Special Events Supervisor	13	APA	.0000	.0000	1.0000	1.0000	1.0000
<i>Subtotal Executive Office</i>			15.0000	16.0000	14.0000	(2.0000)	7.7000
Administrative Analyst II - Assistant to the Mayor	16	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
City Commissioner	02ELE	ELECTED	6.0000	6.0000	6.0000	.0000	6.0000
City Mayor	01ELE	ELECTED	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal City Commission</i>			8.0000	8.0000	8.0000	.0000	8.0000
<b>OTHER GRANTS FUND 2730</b>							
Administrative Aide	04	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
Administrative Analyst I	11	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
<i>Subtotal Other Grants Fund</i>			2.0000	2.0000	.0000	(2.0000)	0.0000
<b>TOTAL EXECUTIVE DEPARTMENT</b>			<b>25.0000</b>	<b>26.0000</b>	<b>22.0000</b>	<b>(4.0000)</b>	<b>15.7000</b>
<b>COMMUNICATIONS DEPARTMENT (A130)</b>							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	.0000	.0000	1.0000	1.0000	1.0000
Administrative Analyst II	16	APA	.0000	.0000	3.0000	3.0000	3.0000
Communications Director	22U	EXECPLAN	.0000	.0000	1.0000	1.0000	1.0000
Senior Graphic Illustrator	22A	GREIU	.0000	.0000	1.0000	1.0000	0.5000
<b>TOTAL COMMUNICATIONS DEPARTMENT</b>			<b>.0000</b>	<b>.0000</b>	<b>6.0000</b>	<b>6.0000</b>	<b>5.5000</b>
<b>TOTAL EXECUTIVE GROUP</b>			<b>25.0000</b>	<b>26.0000</b>	<b>28.0000</b>	<b>2.0000</b>	<b>21.2000</b>
<b><u>B. COMMUNITY SERVICES GROUP</u></b>							
COMMUNITY DEVELOPMENT DEPARTMENT (B210)							
COMMUNITY DEVELOPMENT - GRANT ACTIVITIES							
GENERAL OPERATING FUND 1010							
Administrative Analyst I (Grant Writer)	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Services Officer II	18	APA	.0000	.0000	1.0000	1.0000	1.0000
Housing Rehab Specialist I	19A	GREIU	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal GOF</i>			1.0000	1.0000	2.0000	1.0000	2.1000
MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC) FUND (2600)							
Indigent Defense Coordinator	11	APA	.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal IDF</i>			.0000	1.0000	1.0000	.0000	1.0000
CDBG GRANTS FUND 2733							
Administrative Aide	4	APA	1.0000	1.0000	1.0000	.0000	0.5000

**FY2022 MASTER ROSTER  
APPENDIX C**

**Group / Department  
Org / Fund**

<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Administrative Analyst I-Accounting	11	APA	1.0000	1.0000	1.0000	.0000	0.9000
Administrative Analyst II	16	APA	1.0000	2.0000	2.0000	.0000	2.0000
Administrative Services Officer I I	18	APA	1.0000	1.0000	1.0000	.0000	1.3000
Contract Administrator	11	APA	2.0000	2.0000	2.0000	.0000	1.2500
Financial Assistant I I	13A	GREIU	1.0000	1.0000	1.0000	.0000	1.4000
Housing Rehab Specialist I	19A	GREIU	2.0000	2.0000	2.0000	.0000	1.1000
Housing Rehab Specialist II	22A	GREIU	1.0000	1.0000	1.0000	.0000	0.2000
Housing Rehab Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	0.4000
Loan Analyst	12	APA	1.0000	1.0000	1.0000	.0000	0.9000
Managing Director	25U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.6000
<i>Subtotal CDBG</i>			<b>13.0000</b>	<b>14.0000</b>	<b>14.0000</b>	<b>.0000</b>	<b>10.5500</b>
<b>LEAD HAZARD REDUCTION GRANTS FUND 2735</b>							
Administrative Analyst I-Accounting	11	APA	.0000	.0000	.0000	.0000	0.1000
Administrative Services Officer I I	18	APA	1.0000	.0000	.0000	.0000	0.1000
Financial Assistant I I	13A	GREIU	1.0000	1.0000	1.0000	.0000	0.6000
Housing Rehab Specialist I	19A	GREIU	1.0000	1.0000	1.0000	.0000	1.8000
Housing Rehab Specialist II	22A	GREIU	.0000	.0000	.0000	.0000	0.8000
Housing Rehab Supervisor	14	APA	.0000	.0000	.0000	.0000	0.6000
Loan Analyst	12	APA	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal LEAD</i>			<b>3.0000</b>	<b>2.0000</b>	<b>2.0000</b>	<b>.0000</b>	<b>4.1000</b>
<b>HOME INVESTMENT PARTNERSHIP GRANTS FUND 2734</b>							
Administrative Services Officer I I	18	APA	.0000	.0000	.0000	.0000	0.2000
Contract Administrator	11	APA	.0000	.0000	.0000	.0000	0.7500
<i>Subtotal HOME</i>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>0.9500</b>
<i>Subtotal Grant Activities</i>			<b>17.0000</b>	<b>18.0000</b>	<b>19.0000</b>	<b>1.0000</b>	<b>18.7000</b>
<b>COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN</b>							
<b>OTHER GRANTS FUND 2730</b>							
Administrative Aide	4	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	2.0000	2.0000	.0000	2.0000
Administrator - Office Children Youth Families	16	APA	1.0000	1.0000	1.0000	.0000	0.0000
<i>Subtotal OCC Office-Grants</i>			<b>3.0000</b>	<b>4.0000</b>	<b>4.0000</b>	<b>.0000</b>	<b>3.0000</b>

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN</b>							
GENERAL FUND-1010							
Administrator - Office Children Youth Families	16	APA	.0000	.0000	.0000	.0000	1.0000
<i>Subtotal OCC Office-GOF</i>			.0000	.0000	.0000	.0000	1.0000
<i>Subtotal OCC Office</i>			3.0000	4.0000	4.0000	.0000	4.0000
<b>CODE COMPLIANCE</b>							
GENERAL OPERATING FUND 1010							
Administrative Aide	4	APA	1.0000	1.0000	1.0000	.0000	1.5000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	0.5000
Administrative Services Officer II	18	APA	2.0000	2.0000	2.0000	.0000	1.3000
Code Compliance Officer II	19A	GREIU	14.0000	14.0000	14.0000	.0000	13.4000
Code Compliance Officer III	22A	GREIU	4.0000	4.0000	4.0000	.0000	3.6000
Code Compliance Supervisor	14	APA	2.0000	2.0000	2.0000	.0000	1.9000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.4000
Office Assistant II	10A	GREIU	2.0000	2.0000	2.0000	.0000	1.3000
Office Assistant III	12A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Code Comp -GOF</i>			27.0000	27.0000	27.0000	.0000	24.9000
REFUSE FUND 2260							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1000
Code Compliance Officer II	19A	GREIU	.0000	.0000	.0000	.0000	0.6000
Code Compliance Officer III	22A	GREIU	.0000	.0000	.0000	.0000	0.4000
Code Compliance Supervisor	14	APA	.0000	.0000	.0000	.0000	0.1000
Maintenance Assistant I / II	7A / 10A	GREIU	4.0000	4.0000	4.0000	.0000	2.4000
Office Assistant II	10A	GREIU	.0000	.0000	.0000	.0000	0.7000
<i>Subtotal Code Comp - Refuse</i>			4.0000	4.0000	4.0000	.0000	4.3000
<i>Subtotal Code Compliance</i>			31.0000	31.0000	31.0000	.0000	29.2000
<b>TOTAL COMMUNITY DEVELOPMENT DEPT</b>			<b>51.0000</b>	<b>53.0000</b>	<b>54.0000</b>	<b>1.0000</b>	<b>51.9000</b>
<b>PUBLIC SERVICES DEPARTMENT (B220)</b>							
ENGINEERING FUND 6220							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I - Accounting	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant City Engineer	22	APA	2.0000	2.0000	2.0000	.0000	2.0000
Assistant Planning Director	20	MGTONON	.0000	.0000	.0000	.0000	0.7000

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Assistant Project Manager	15	APA	5.0000	5.0000	5.0000	.0000	4.7500
Business Manager	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
City Engineer	26U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Civil Engineer I	22A	GREIU	7.0000	7.0000	5.0000	(2.0000)	5.0000
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Engineering Assistant I	16A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Engineering Assistant II	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Engineering Office Administrative Specialist	20A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Engineering Systems Specialist	24A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
Financial Analyst I	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Land Surveyor	26A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant III	12A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Project Manager	18	APA	3.0000	3.0000	4.0000	1.0000	4.0000
Property Acquisition Officer	22AB	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Real Property Manager	16	APA	.0000	.0000	1.0000	1.0000	1.0000
Right of Way Agent	20A	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
<i>Subtotal Engineering</i>			<u>35.0000</u>	<u>35.0000</u>	<u>34.0000</u>	<u>(1.0000)</u>	<u>34.7500</u>
<b>SIDEWALK FUND 2460</b>							
Arborist	15A	GREIU	.0000	.0000	.0000	.0000	0.2500
Assistant Project Manager	15	APA	.0000	.0000	.0000	.0000	0.2500
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.0100
Engineering Assistant I	16A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0100
Public Services Assistant	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Sidewalks</i>			<u>3.0000</u>	<u>3.0000</u>	<u>3.0000</u>	<u>.0000</u>	<u>3.5200</u>
<b>TOTAL ENGINEERING DEPARTMENT</b>			<u>38.0000</u>	<u>38.0000</u>	<u>37.0000</u>	<u>(1.0000)</u>	<u>38.2700</u>
<b>STREETS &amp; SANITATION DIVISION</b>							
<b>MAJOR STREETS FUND 2020</b>							
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	.0000	0.2500
Administrative Executive Assistant	185U	MGTNON	.0000	.0000	.0000	.0000	0.0500

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1500
Assistant to the City Manager	01ATCM	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Business Office Representative	16AH	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Equipment Operator I / I I	10A / 14A	GREIU	11.0000	11.0000	11.0000	.0000	11.4000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	.0000	0.2500
Maintenance Assistant I / I I	7A / 10A	GREIU	18.0000	14.0000	14.0000	.0000	9.4000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Office Assistant I I	10A	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Office Assistant I I I	12A	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Assistant	15A	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Director	24U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Manager	18	APA	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Supervisor	13	APA	3.0000	3.0000	3.0000	.0000	1.8000
Refuse Collection Operator	15	GREIU	.0000	.0000	.0000	.0000	0.5000
Streets & Sanitation Crew Leader	16A	GREIU	.0000	.0000	.0000	.0000	1.2000
<i>Subtotal Major Streets</i>			<b>40.0000</b>	<b>36.0000</b>	<b>36.0000</b>	<b>.0000</b>	<b>26.7500</b>
<b>LOCAL STREETS FUND 2030</b>							
Administrative Analyst II	16	APA	.0000	.0000	.0000	.0000	0.2500
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Equipment Operator I / I I	10A / 14A	GREIU	7.0000	7.0000	7.0000	.0000	4.7500
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.2500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Maintenance Assistant I / I I	7A / 10A	GREIU	.0000	.0000	.0000	.0000	6.2000
Office Assistant I I	10A	GREIU	.0000	.0000	.0000	.0000	0.2500
Office Assistant I I I	12A	GREIU	.0000	.0000	.0000	.0000	0.2500
Public Services Assistant	15A	GREIU	.0000	.0000	.0000	.0000	0.2500
Public Services Director	24U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Public Services Manager	18	APA	.0000	.0000	.0000	.0000	0.2500
Public Services Supervisor	13	APA	.0000	.0000	.0000	.0000	0.8000
Refuse Collection Operator	15	GREIU	.0000	.0000	.0000	.0000	0.5000
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	2.0000	2.0000	2.0000	.0000	0.6500
<i>Subtotal Local Streets</i>			<b>9.0000</b>	<b>9.0000</b>	<b>9.0000</b>	<b>.0000</b>	<b>15.1000</b>
<i>Subtotal Streets Funds</i>			<b>49.0000</b>	<b>45.0000</b>	<b>45.0000</b>	<b>.0000</b>	<b>41.8500</b>

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>REFUSE FUND 2260</b>							
Administrative Analyst II	16	APA	.0000	.0000	.0000	.0000	0.5000
Administrative Executive Assistant	185U	MGTNON	.0000	.0000	.0000	.0000	0.1500
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1500
Assistant to the City Manager	01ATCM	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Equipment Operator I / II	10A / 14A	GREIU	7.0000	7.0000	7.0000	.0000	8.8500
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.5000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Office Assistant I I	10A	GREIU	1.0000	1.0000	1.0000	.0000	1.5000
Office Assistant I I I	12A	GREIU	.0000	.0000	.0000	.0000	0.5000
Public Services Assistant	15A	GREIU	.0000	.0000	.0000	.0000	0.5000
Public Services Director	24U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
Public Services Manager	18	APA	.0000	.0000	.0000	.0000	0.5000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	1.4000
Refuse Collection Operator	15	GREIU	23.0000	27.0000	27.0000	.0000	26.0000
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	.0000	.0000	.0000	.0000	0.1500
<i>Subtotal Refuse</i>			<b>32.0000</b>	<b>36.0000</b>	<b>36.0000</b>	<b>.0000</b>	<b>42.2500</b>
<i>Subtotal Public Works Division</i>			<b>81.0000</b>	<b>81.0000</b>	<b>81.0000</b>	<b>.0000</b>	<b>84.1000</b>
<b>SEWAGE DISPOSAL SYSTEM FUND 5900</b>							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I I	16	APA	.0000	.0000	.0000	.0000	0.0000
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	.0000	0.2000
Administrative Secretary	05U	MGTNON	.0000	.0000	.0000	.0000	0.0000
Assistant to the City Manager	01ATCM	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Assistant Water System Manager	21	APA	.0000	.0000	.0000	.0000	0.3000
Asst. Environmental Services Manager	21	APA	1.0000	1.0000	1.0000	.0000	1.0000
Buyer	10	APA	1.0000	1.0000	1.0000	.0000	0.7000
Chemist I / I I	19A / 23A	GREIU	2.0000	3.0000	2.0000	(1.0000)	2.0000
Civil Engineer	22AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Collection System Asset Crew Leader	18A	GREIU	2.0000	2.0000	2.0000	.0000	1.8000
Collection System Asset Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.0000



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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Collection System Asset Technician	14A	GREIU	10.0000	14.0000	13.0000	(1.0000)	8.8000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.3330
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.2900
Electrician I	19A	GREIU	1.0000	1.0000	1.0000	.0000	0.7500
Electrician I I	24A	GREIU	4.0000	3.0000	3.0000	.0000	2.2500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	.0000	0.2500
Energy, Climate & Performance Management Specialist	11	APA	.0000	.0000	.0000	.0000	0.1000
Engineering Assistant I	16A	GREIU	2.0000	1.0000	1.0000	.0000	1.0000
Engineering Assistant II	22AH	GREIU	.0000	1.0000	1.0000	.0000	1.4000
Environmental Assessment Supervisor	17	APA	1.0000	1.0000	1.0000	.0000	0.9000
Environmental Resource Technician	18A	GREIU	3.0000	4.0000	4.0000	.0000	4.0000
Environmental Services Manager	24U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.2900
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.7500
Financial Assistant I	11A	GREIU	1.0000	.0000	.0000	.0000	0.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Hydraulic Engineer	17	APA	.0000	.0000	.0000	.0000	0.5000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.2800
Instrument Technician	18A	GREIU	3.0000	3.0000	3.0000	.0000	2.2500
Inventory Asset Manager	15	APA	.0000	1.0000	1.0000	.0000	0.4000
IT Support Specialist	21A	GREIU	2.0000	2.0000	2.0000	.0000	1.8000
Laboratory Technician I / II	14A / 16A	GREIU	.0000	1.0000	1.0000	.0000	1.0000
Machinist	19A	GREIU	.0000	.0000	.0000	.0000	0.1000
Maintenance Painter	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Maintenance Planner Scheduler Technician	18A	GREIU	.0000	.0000	.0000	.0000	0.3800
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	.0000	1.1500
Plant Assistant I / II	10A / 12A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Plumber	17A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Plumbing Inspector I	19AH	GREIU	.0000	.0000	.0000	.0000	0.4000
Predictive Maintenance Technician	18A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Project Engineer	15	APA	2.0000	2.0000	.0000	(2.0000)	0.6500
Public Services Assistant	16A	GREIU	1.0000	2.0000	2.0000	.0000	2.7600
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.2000

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Storekeeper I I	14A	GREIU	2.0000	2.0000	2.0000	.0000	1.5000
Trench Inspector	16A	GREIU	.0000	.0000	.0000	.0000	0.5000
Utilities Crew Leader	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Utilities Field Operations Crew Leader	21A	GREIU	.0000	.0000	.0000	.0000	1.7500
Utilities Field Operations Superintendent	17	APA	.0000	.0000	.0000	.0000	0.1700
Utilities Field Operations Supervisor	13	APA	.0000	.0000	.0000	.0000	0.5100
Utilities Operations Superintendent	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Utility Aide	06AH	GREIU	2.0000	1.0000	.0000	(1.0000)	0.0000
Utilities Director	26U	MGTNON	.0000	.0000	.0000	.0000	0.0000
Utility Field Operator I / I I	14A / 18A	GREIU	.0000	.0000	.0000	.0000	5.7500
Utility Financial Officer	17	APA	.0000	.0000	.0000	.0000	0.3500
Utility Locator	16A	GREIU	.0000	.0000	.0000	.0000	1.9000
Utility Maintenance Mechanic I / I I	12A / 16A	GREIU	10.0000	10.0000	9.0000	(1.0000)	9.0000
Utility Maintenance Supervisor	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Utility Operator/Maintainer	18A	GREIU	5.0000	7.0000	10.0000	3.0000	10.0000
Waste Water Lab Superintendent	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Waste Water O&M Supervisor	14	APA	5.0000	5.0000	5.0000	.0000	5.0000
Waste Water Plant Operator I / I I	12A / 16A	GREIU	8.0000	8.0000	8.0000	.0000	8.0000
Waste Water Plant Superintendent	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Waste Water Technical Control Supervisor	14	APA	2.0000	2.0000	2.0000	.0000	1.5000
Waste Water/Stormwater Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	.0000	0.5500
WasteWater/Water Plant Supervisor	17	APA	2.0000	2.0000	2.0000	.0000	2.0000
Industrial Pretreatment Program Inspector	21A	GREIU	6.0000	6.0000	6.0000	.0000	6.0000
Industrial Pretreatment Program Officer	26A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal EP Sewage Disposal Fund</i>			<b>98.0000</b>	<b>106.0000</b>	<b>103.0000</b>	<b>(3.0000)</b>	<b>111.6130</b>
<b>EP - GENERAL OPERATING FUND 1010</b>							
Civil Engineer	22AH	GREIU	.0000	.0000	1.0000	1.0000	1.5000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.1620
Engineering Assistant I	16A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Environmental Assessment Supervisor	17	APA	.0000	.0000	.0000	.0000	0.1000
Environmental Resource Technician	18A	GREIU	2.0000	.0000	.0000	.0000	0.0000
Project Engineer	15	APA	1.0000	1.0000	2.0000	1.0000	1.8500
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.1500

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Wastewater/Water Plant Supervisor	17	APA	.0000	.0000	.0000	.0000	0.0000
<i>Subtotal EP GOF</i>			<u>6.0000</u>	<u>4.0000</u>	<u>6.0000</u>	<u>2.0000</u>	<u>6.7620</u>
<b>MAJOR STREETS FUND - 2020</b>							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	.0000	0.0700
Collection System Asset Technician	14A	GREIU	.0000	.0000	.0000	.0000	1.5000
Information Systems Coordinator	15	APA	.0000	.0000	.0000	.0000	0.1000
Utility Field Operator I / I I	14A / 18A	GREIU	.0000	.0000	.0000	.0000	0.4772
Utilities Field Operations Crew Leader	21A	GREIU	.0000	.0000	.0000	.0000	0.4375
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal EP Major Streets</i>			<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>2.6847</u>
<b>LOCAL STREETS FUND - 2030</b>							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	.0000	0.1300
Collection System Asset Technician	14A	GREIU	4.0000	.0000	.0000	.0000	2.7000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Materials Resource Planning Supervisor	10	APA	.0000	.0000	.0000	.0000	0.1000
Storekeeper II	14AH	GREIU	.0000	.0000	.0000	.0000	0.2000
Utilities Field Operations Crew Leader	21A	GREIU	.0000	.0000	.0000	.0000	0.4375
Utility Field Operator I / I I	14A / 18A	GREIU	.0000	.0000	.0000	.0000	0.4772
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.2000
<i>Subtotal EP Local Streets</i>			<u>4.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>4.3447</u>
<i>Subtotal EP Stormwater</i>			<u>10.0000</u>	<u>4.0000</u>	<u>6.0000</u>	<u>2.0000</u>	<u>13.7914</u>
<b>STREET LIGHTING-GENERAL OPERATING FUND 1010</b>							
Administrative Executive Assistant	185U	MGTNON	.0000	.0000	.0000	.0000	0.1000
Administrative Secretary	185U	MGTNON	.0000	.0000	.0000	.0000	0.0000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Inventory Asset Manager	15	APA	.0000	.0000	.0000	.0000	0.2000
Journeyman Line Worker	19A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Journeyman Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Public Services Assistant	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Signals and Lighting Superintendent	17	APA	1.0000	.0000	.0000	.0000	0.0000
Signals and Lighting Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	1.0000

**FY2022 MASTER ROSTER  
APPENDIX C**

**Group / Department  
Org / Fund**

<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Storekeeper II	14AH	GREIU	.0000	.0000	.0000	.0000	1.0000
Utility Locator	16A	GREIU	.0000	.0000	.0000	.0000	0.6000
Utility Systems Manager	20	APA	.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Street Lighting GOF</i>			9.0000	9.0000	9.0000	.0000	11.2000
<i>Subtotal Environmental Protection Division</i>			117.0000	119.0000	118.0000	(1.0000)	136.6044

**WATER DIVISION**

WATER FUND 5910

Administrative Aide	4	APA	1.0000	.0000	.0000	.0000	0.0000
Administrative Analyst I	11	APA	.0000	1.0000	1.0000	.0000	1.0000
Administrative Executive Assistant	185U	MGTON	.0000	.0000	.0000	.0000	0.2000
Administrative Services Officer I	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1000
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant to the City Manager	01ATCM	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Assistant Water System Manager	21	APA	1.0000	1.0000	1.0000	.0000	0.7000
Business Manager	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Business Office Representative	16A	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Buyer	10	APA	.0000	.0000	.0000	.0000	0.2000
Chemist I / II	19A / 23A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Customer Services Specialist	18A	GREIU	3.0000	3.0000	3.0000	.0000	2.1550
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Electrician I	19A	GREIU	1.0000	.0000	.0000	.0000	0.2500
Electrician II	24A	GREIU	1.0000	3.0000	3.0000	.0000	3.7500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	.0000	0.2500
Energy, Climate and Performance Management Specialist	11	APA	.0000	.0000	.0000	.0000	0.1000
Engineering Assistant I	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Engineering Assistant II	22A	GREIU	3.0000	3.0000	3.0000	.0000	2.6000
Executive Assistant to the Deputy City Manager	07U	MGTON	.0000	.0000	.0000	.0000	0.2500
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.7500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Hydraulic Engineer	17	APA	1.0000	1.0000	1.0000	.0000	0.5000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	0.6200
Instrument Technician	18A	GREIU	1.0000	.0000	.0000	.0000	0.7500

**FY2022 MASTER ROSTER  
APPENDIX C**

**Group / Department  
Org / Fund**

<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Inventory Asset Manager	15	APA	1.0000	.0000	.0000	.0000	0.4000
IT Support Specialist	21A	GREIU	.0000	.0000	.0000	.0000	0.2000
Machinist	19A	GREIU	1.0000	1.0000	1.0000	.0000	0.9000
Maintenance Planner/Scheduler Technician	18A	GREIU	1.0000	1.0000	1.0000	.0000	0.6200
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	.0000	0.7500
Meter Reader I / I I	10A / 12A	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Meter Reader Specialist	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Plant Assistant I / II	10A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Plumbing Inspector I	19A	GREIU	2.0000	2.0000	2.0000	.0000	1.6000
Plumbing Inspector I I	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Project Engineer	15	APA	3.0000	3.0000	3.0000	.0000	2.5000
Public Services Assistant	16A	GREIU	3.0000	3.0000	3.0000	.0000	2.2400
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.2000
Senior Project Engineer	17	APA	.0000	.0000	.0000	.0000	0.0000
Storekeeper I I	14A	GREIU	2.0000	2.0000	2.0000	.0000	1.3000
Trench Inspector	16A	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Utilities Field Operations Crew Leader	21A	GREIU	7.0000	7.0000	7.0000	.0000	4.3750
Utilities Field Operations Superintendent	17	APA	1.0000	1.0000	1.0000	.0000	0.8300
Utilities Field Operations Supervisor	13	APA	3.0000	3.0000	3.0000	.0000	2.4900
Utility Aide	06AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Utility Field Operator I / I I	14A / 18A	GREIU	23.0000	23.0000	23.0000	.0000	16.2956
Utility Financial Officer	17	APA	.0000	.0000	.0000	.0000	0.3500
Utility Locator	16A	GREIU	4.0000	5.0000	5.0000	.0000	1.9000
Utility Maintenance Mechanic I / I I	12A / 16A	GREIU	9.0000	9.0000	9.0000	.0000	9.0000
Utility Maintenance Mechanic I I I	18A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Utility Operator/Maintainer	18A	GREIU	2.0000	.0000	.0000	.0000	0.0000
Utility Supervisor	14	APA	3.0000	3.0000	3.0000	.0000	3.0000
Wastewater Technical Control Supervisor	14	APA	.0000	.0000	.0000	.0000	0.5000
Wastewater/Water Plant Supervisor	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Water Filtration Plant Superintendent	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Water Plant Operator I / I I	12A / 16A	GREIU	6.0000	6.0000	6.0000	.0000	6.0000
Water Plant Operator I I I	20A	GREIU	6.0000	6.0000	6.0000	.0000	6.0000
Water Service Specialist	18A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000

**FY2022 MASTER ROSTER  
APPENDIX C**

**Group / Department  
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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Water Service Worker I / I I	12A / 14A	GREIU	10.0000	10.0000	10.0000	.0000	10.0000
Water System Manager	24U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Water Division</i>			<u>132.0000</u>	<u>130.0000</u>	<u>130.0000</u>	<u>.0000</u>	<u>117.0256</u>
<b>PARKS DIVISION</b>							
<b>PARKS OPERATING FUND 2080</b>							
Administrative Aide	4	APA	4.0000	3.0000	3.0000	.0000	2.1000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Executive Assistant	185U	MGTONON	.0000	.0000	.0000	.0000	0.1500
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	.0000	0.5000
Arborist	16A	GREIU	2.0000	2.0000	2.0000	.0000	1.7500
Assistant to the City Manager	01ATCM	EXECPLAN	.0000	.0000	.0000	.0000	0.3000
Building Maintenance Mechanic II	16A	GREIU	1.0000	1.0000	1.0000	.0000	0.6000
Carpenter	16A	GREIU	1.0000	1.0000	1.0000	.0000	0.6000
Director of Parks and Recreation	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I	11AH	GREIU	1.0000	1.0000	1.0000	.0000	0.7000
Financial Assistant I I	13A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.2000
Forester	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Groundskeeper I / I I	9A / 12A	GREIU	4.0000	4.0000	6.0000	2.0000	6.5500
Groundskeeper I I I	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Office Assistant I I I	12AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Parks Superintendent	18	APA	1.0000	1.0000	1.0000	.0000	0.7500
Project Manager	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	0.7700
Recreation Program Technical Supervisor	7	APA	.0000	.0000	.0000	.0000	0.0000
Recreation Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	0.7500
Senior Greenskeeper	25AH	APA	.0000	.0000	.0000	.0000	0.2000
Special Events Aide	15A	GREIU	1.0000	.0000	.0000	.0000	0.0000
Special Events Supervisor	13	APA	1.0000	.0000	.0000	.0000	0.0000
Tree Trimmer Aide	6A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Tree Trimmer I/II	12A/15A	GREIU	8.0000	8.0000	8.0000	.0000	8.0000
<i>Subtotal Parks Operations</i>			<u>37.0000</u>	<u>34.0000</u>	<u>36.0000</u>	<u>2.0000</u>	<u>33.5700</u>

**FY2022 MASTER ROSTER  
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**Group / Department  
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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>PARKS MILLAGE 2081</b>							
Administrative Aide	4	APA	.0000	.0000	.0000	.0000	0.6000
Building Maintenance Mechanic II	16A	GREIU	.0000	.0000	.0000	.0000	0.3000
Carpenter	16A	GREIU	.0000	.0000	.0000	.0000	0.3000
Financial Assistant I	11AH	GREIU	.0000	.0000	.0000	.0000	0.1000
Public Services Supervisor	13	APA	.0000	.0000	.0000	.0000	0.2300
Recreation Supervisor	13	APA	.0000	.0000	.0000	.0000	0.2500
<i>Subtotal Millage</i>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>1.7800</b>
<b>CEMETERY OPERATING FUND 5020</b>							
Administrative Aide	4	APA	.0000	.0000	.0000	.0000	0.1000
Building Maintenance Mechanic II	16A	GREIU	.0000	.0000	.0000	.0000	0.1000
Carpenter	16A	GREIU	.0000	.0000	.0000	.0000	0.1000
Financial Assistant I	11AH	GREIU	.0000	.0000	.0000	.0000	0.1000
Groundskeeper I / II	9A / 12A	GREIU	2.0000	2.0000	2.0000	.0000	1.4500
Groundskeeper III	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Parks Superintendent	18	APA	.0000	.0000	.0000	.0000	0.2500
<i>Subtotal Cemetery</i>			<b>4.0000</b>	<b>4.0000</b>	<b>4.0000</b>	<b>.0000</b>	<b>4.6000</b>
<b>GOLF COURSE FUND 5840</b>							
Administrative Aide	4	APA	.0000	.0000	.0000	.0000	0.2000
Financial Assistant I	11AH	GREIU	.0000	.0000	.0000	.0000	0.1000
Senior Greenskeeper	25AH	APA	1.0000	1.0000	1.0000	.0000	0.8000
<i>Subtotal Golf Course</i>			<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>.0000</b>	<b>1.1000</b>
<i>Subtotal Parks Division</i>			<b>42.0000</b>	<b>39.0000</b>	<b>41.0000</b>	<b>2.0000</b>	<b>41.0500</b>
<b>TOTAL PUBLIC SERVICES DEPARTMENT</b>			<b>410.0000</b>	<b>407.0000</b>	<b>407.0000</b>	<b>.0000</b>	<b>417.0500</b>

**C. DESIGN, DEVELOPMENT, & COMMUNITY ENGAGEMENT**

DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPARTMENT (C310)

PLANNING OFFICE-GENERAL OPERATING FUND 1010

Administrative Aide	4	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst II	16	APA	.0000	1.0000	1.0000	.0000	1.0000
Assistant Planning Director	20	APA	2.0000	2.0000	2.0000	.0000	1.1500
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500

**FY2022 MASTER ROSTER  
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**Group / Department  
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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Historic Preservation Specialist	23A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Managing Director	25U	EXECPLAN	1.0000	1.0000	.0000	(1.0000)	0.0000
Office Assistant I V	15A	GREIU	1.0000	1.0000	1.0000	.0000	0.6600
Planner I / II	20A /23A	GREIU	4.0000	4.0000	4.0000	.0000	3.5000
Planning Director	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.7500
Planning Supervisor	13	APA	2.0000	2.0000	2.0000	.0000	1.5000
Senior Graphic Illustrator	22A	GREIU	1.0000	1.0000	.0000	(1.0000)	0.5000
Zoning Inspector II	22AH	APA	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Planning</i>			<b>16.0000</b>	<b>17.0000</b>	<b>15.0000</b>	<b>(2.0000)</b>	<b>13.1600</b>
<b>BUILDING INSPECTION FUND 2490</b>							
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	.0000	2.5000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant Building Official	15	APA	1.0000	1.0000	2.0000	1.0000	2.0000
Assistant Planning Director	20	MGTNON	.0000	.0000	.0000	.0000	0.1500
Building Inspector I	19A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Building Inspector I I	22A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Building Official	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.3500
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Electrical Inspector I	21A	GREIU	4.0000	3.0000	3.0000	.0000	3.0000
Electrical Inspector I I	24AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
Fire Prevention Inspector	3B	IAFF	.0000	.0000	.0000	.0000	1.2000
Mechanical Inspector I	19A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Mechanical Inspector I I	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I I I	12A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I V	15A	GREIU	1.0000	1.0000	1.0000	.0000	1.3400
Planner I / II	20AH/23AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Planning Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Planning Supervisor	13	APA	.0000	.0000	.0000	.0000	0.5000
Plans Examiner	13	APA	2.0000	2.0000	2.0000	.0000	2.0000
Plumbing Inspector I	19A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Plumbing Inspector I I	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Bldg Inspection</i>			<b>27.0000</b>	<b>26.0000</b>	<b>27.0000</b>	<b>1.0000</b>	<b>30.9900</b>
<b>TOTAL DESIGN, DEVELOPMENT &amp; CMNTY ENGAGEMENT DEPT.</b>			<b>43.0000</b>	<b>43.0000</b>	<b>42.0000</b>	<b>(1.0000)</b>	<b>44.1500</b>



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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>PARKING AND MOBILITY (C335)</b>							
<b>AUTO PARKING FUND 5140</b>							
Accounts Receivable Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Administrative Aide	4	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	2.0000
Assistant Mobile GR Director	20	APA	1.0000	1.0000	1.0000	.0000	0.7500
Business Office Representative	16A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Buyer	10	APA	.0000	.0000	.0000	.0000	0.1000
Custodian	10A	GREIU	8.0000	8.0000	7.0000	(1.0000)	7.0000
Custodian Crew Leader	13A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Energy, Climate & Performance Management Specialist	11	APA	.0000	.0000	.0000	.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.5000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Parking Customer Service Representative I	7A	GREIU	4.0000	2.0000	2.0000	.0000	2.0000
Parking Facility Supervisor	14	APA	2.0000	2.0000	2.0000	.0000	2.0000
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.7500
Parking Equipment Technician	12A	GREIU	3.0000	5.0000	5.0000	.0000	5.0000
Parking Operations Superintendent	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Parking Services Shift Supervisor	10	APA	2.0000	2.0000	3.0000	1.0000	3.0000
Parking Violations Checker I	7A	GREIU	7.0000	8.0000	8.0000	.0000	8.0000
Parking Violations Checker II	7A	GREIU	3.0000	2.0000	2.0000	.0000	2.0000
Sign Fabricator I / I I	10A / 13A	GREIU	.0000	.0000	.0000	.0000	1.0000
Traffic Safety Director	23U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Transportation Planner	8A	APA	1.0000	1.0000	1.0000	.0000	1.0000
Transportation Planning Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Utility Financial Officer	17	APA	.0000	.0000	.0000	.0000	0.3000
<i>Subtotal Auto Parking Fund</i>			<b>44.0000</b>	<b>44.0000</b>	<b>44.0000</b>	<b>.0000</b>	<b>47.3000</b>
<b>TRAFFIC SAFETY OFFICE</b>							
<b>MAJOR STREETS FUND</b>							
Accounts Receivable Coordinator	21AH	GREIU	.0000	.0000	.0000	.0000	0.5000

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	0.0000
Assistant Mobile GR Director	20	APA	.0000	.0000	.0000	.0000	0.2500
Assistant Project Manager	15	APA	1.0000	2.0000	2.0000	.0000	2.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Journeyman Line Worker	19A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Line Foreperson	20A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Materials Resource Planning Supervisor	10	APA	.0000	.0000	.0000	.0000	0.0000
Parking Meter Operations Supervisor	14	APA	.0000	1.0000	1.0000	.0000	0.2500
Sign Fabricator I / I I	10A / 13A	GREIU	4.0000	4.0000	4.0000	.0000	2.0000
Sign Supervisor	10	APA	1.0000	.0000	.0000	.0000	0.0000
Signals and Lighting Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Journeyman Signal Technician	19A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Storekeeper II	14AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Traffic Engineer	26AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Traffic System Engineer	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Traffic Systems Programmer	21A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Traffic Technician	16A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Transportation Planning Supervisor	13	APA	1.0000	.0000	.0000	.0000	0.0000
Utility Locator	16A	GREIU	1.0000	.0000	.0000	.0000	0.6000
<i>Subtotal Traffic Safety-Major Streets</i>			<b>25.0000</b>	<b>24.0000</b>	<b>24.0000</b>	<b>.0000</b>	<b>21.7000</b>
<b>LOCAL STREETS FUND</b>							
Sign Fabricator I / I I	10A / 13A	GREIU	.0000	.0000	.0000	.0000	1.0000
<i>Subtotal Traffic Safety-Local Streets</i>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>1.0000</b>
<i>Subtotal Traffic Safety Office</i>			<b>25.0000</b>	<b>24.0000</b>	<b>24.0000</b>	<b>.0000</b>	<b>22.7000</b>
<b>TOTAL PARKING AND MOBILITY DEPARTMENT</b>			<b>69.0000</b>	<b>68.0000</b>	<b>68.0000</b>	<b>.0000</b>	<b>70.0000</b>
<b>ECONOMIC DEVELOPMENT (C340)</b>							
<b>GENERAL OPERATING FUND 1010</b>							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	1.0000
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
Economic Development Coordinator I / I I	14 / 17	APA	.0000	.0000	.0000	.0000	0.5500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal General Operating Fund</i>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>1.7500</b>

**FY2022 MASTER ROSTER  
APPENDIX C**

**Group / Department  
Org / Fund**

<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>PROPERTY MGT. FUND 2360</b>							
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal Property Management Fund</i>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>0.1000</b>
<b>ECONOMIC DEVELOPMENT FUND 2440</b>							
Administrative Analyst I	11	APA	2.0000	1.0000	1.0000	.0000	0.0000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0500
Assistant Economic Development Director	20	APA	.0000	1.0000	1.0000	.0000	0.0000
Economic Development Assistant	16A	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Economic Development Coordinator I / II	14 / 17	APA	3.0000	3.0000	3.0000	.0000	0.0000
Economic Development Director	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.0000
<i>Subtotal Economic Development Fund</i>			<b>7.0000</b>	<b>7.0000</b>	<b>7.0000</b>	<b>.0000</b>	<b>0.3000</b>
<b>TOTAL ECONOMIC DEVELOPMENT DEPARTMENT</b>			<b>7.0000</b>	<b>7.0000</b>	<b>7.0000</b>	<b>.0000</b>	<b>2.1500</b>

**D. ADMINISTRATIVE SERVICES GROUP**

**HUMAN RESOURCES DEPARTMENT (D420)**

**GENERAL OPERATING FUND 1010**

Administrative Aide - Intern	4	MGTNON	2.0000	2.0000	2.0000	.0000	2.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Assistant Employee Benefits Manager	13U	MGTNON	1.0000	1.0000	1.0000	.0000	0.4000
Employee Benefits Manager	16U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.5000
Human Resources Analyst	12	APA	2.0000	2.0000	2.0000	.0000	2.0000
Human Resources Assistant	6U	MGTNON	2.0000	2.0000	2.0000	.0000	2.0000
Human Resources Director	24U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Training and Organizational Development Manager	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Labor Relations Assistant	7U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Labor Relations Manager	21U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Labor Relations Specialist	17U	MGTNON	.0000	1.0000	1.0000	.0000	1.0000
Personnel Records Assistant	16AB	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Senior Human Resources Analyst	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Senior Labor Relations Specialist	19U	MGTNON	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal HR GOF</i>			<b>15.0000</b>	<b>15.0000</b>	<b>15.0000</b>	<b>.0000</b>	<b>14.0500</b>

**HR - HEALTH INSURANCE FUND 6770**

Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Assistant Employee Benefits Mgr.	15U	MGTNON	.0000	.0000	.0000	.0000	0.6000
Wellness Coordinator	12U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000

**FY2022 MASTER ROSTER  
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**Group / Department  
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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Employee Benefits Assistant	16AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Employee Benefits Manager	18U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
<i>Subtotal HR Health Insurance Fund</i>			<u>2.0000</u>	<u>2.0000</u>	<u>2.0000</u>	<u>.0000</u>	<u>3.3000</u>
<b>HR - RISK MANAGEMENT/OTHER RESERVES FUND 6771</b>							
Equipment Trainer	21A	GREIU	.0000	1.0000	1.0000	.0000	0.0000
Liability and Risk Management Analyst	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Risk Management Assistant	8	APA	1.0000	1.0000	1.0000	.0000	1.0000
Risk Manager	19U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Safety Technician	10	APA	1.0000	1.0000	1.0000	.0000	0.4000
<i>Subtotal HR Risk Management/Other Reserves Fund</i>			<u>4.0000</u>	<u>5.0000</u>	<u>5.0000</u>	<u>.0000</u>	<u>3.4000</u>
<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>			<u><u>21.0000</u></u>	<u><u>22.0000</u></u>	<u><u>22.0000</u></u>	<u><u>.0000</u></u>	<u><u>20.7500</u></u>
<b>ADMINISTRATIVE SERVICES DEPARTMENT (D420)</b>							
<b>OFFICE OF DIVERSITY &amp; INCLUSION</b>							
<b>GENERAL OPERATING FUND 1010</b>							
Administrative Aide	4	APA	1.0000	2.0000	1.0000	(1.0000)	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	2.0000	1.0000	2.0000
Administrative Services Officer I I	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Business Developer	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Director of Equity and Engagement	22U	EXECPLAN	.0000	.0000	1.0000	1.0000	1.0000
Special Events Aide	15A	GREIU	.0000	1.0000	.0000	(1.0000)	0.0000
Special Events Supervisor	13	APA	.0000	1.0000	.0000	(1.0000)	0.0000
<i>Subtotal Diversity &amp; Inclusion - GOF</i>			<u>4.0000</u>	<u>7.0000</u>	<u>6.0000</u>	<u>(1.0000)</u>	<u>6.0000</u>
<b>OTHER GRANTS FUND 2730</b>							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Diversity &amp; Inclusion - Other Grants</i>			<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>.0000</u>	<u>1.0000</u>
<b>TOTAL OFFICE OF DIVERSITY &amp; INCLUSION</b>			<u>5.0000</u>	<u>8.0000</u>	<u>7.0000</u>	<u>(1.0000)</u>	<u>7.0000</u>
<b>311 CUSTOMER SERVICE OPERATIONS (D420)</b>							
<b>311 CUSTOMER SERVICE FUND</b>							
311 Customer Service Manager	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
311 Senior Customer Service Specialist	21A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
311 Service Representative	11A	GREIU	9.0000	9.0000	9.0000	.0000	9.0000
Administrative Analyst I	11	APA	.0000	1.0000	1.0000	.0000	1.0000

**FY2022 MASTER ROSTER  
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**Group / Department  
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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Administrative Analyst II	16	APA	.0000	1.0000	1.0000	.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Customer Service Community Liaison	11	APA	1.0000	.0000	.0000	.0000	0.0000
Customer Service Director	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Performance & Management Reporting Splst	14	APA	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal 311 Fund</i>			14.0000	14.0000	14.0000	.0000	14.1000
<b>TOTAL ADMINISTRATIVE SERVICES DEPT</b>			<b>40.0000</b>	<b>44.0000</b>	<b>43.0000</b>	<b>(1.0000)</b>	<b>41.8500</b>

**E. PUBLIC SAFETY GROUP**

POLICE DEPARTMENT (E510)

GENERAL OPERATING FUND 1010

Administrative Aide	4	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
Administrative Analyst I	11	APA	4.0000	5.0000	5.0000	.0000	5.0000
Crime Scene Technician	2J	POLC2	8.0000	8.0000	8.0000	.0000	8.0000
Deputy Police Chief	23UF	EXECPLAN	2.0000	2.0000	2.0000	.0000	2.0000
Executive Assistant to the Police Chief	08U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I	11A	GREIU	1.0000	.0000	.0000	.0000	0.0000
Financial Assistant I I	13A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Fiscal Services Manager	20U	MGTNON	.0000	1.0000	1.0000	.0000	1.0000
Forensics Services Manager	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Information Systems Coordinator	15	APA	1.0000	.0000	.0000	.0000	0.0000
Information Technology Manager	18	APA	.0000	1.0000	1.0000	.0000	1.0000
Latent Print Technician/Examiner	4J	POLC2	2.0000	2.0000	2.0000	.0000	2.0000
Office Assistant I I I	12A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I V	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Police Captain	2F	POLC5	8.0000	8.0000	8.0000	.0000	8.0000
Police Chief	27UF	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Police Financial Coordinator	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Police Lieutenant	1F	POLC5	13.0000	13.0000	13.0000	.0000	13.0000
Police Officer	1C	POLC1	233.0000	233.0000	235.0000	2.0000	235.0000
Police Records Clerk I/II	10AH/12AH	GREIU	3.0000	2.0000	2.0000	.0000	2.0000
Police Records Specialist	16A	GREIU	2.0000	2.0000	1.0000	(1.0000)	1.0000
Police Subpoena Specialist	16AH	GREIU	1.0000	1.0000	.0000	(1.0000)	0.0000
Police Sergeant	2C	POLC1	34.0000	35.0000	35.0000	.0000	35.0000
Radio Technician (Electronic Tech)	19AH	GREIU	3.0000	3.0000	.0000	(3.0000)	0.0000

**FY2022 MASTER ROSTER  
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**Group / Department  
Org / Fund**

<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Social Worker	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Vehicle Service Worker	9A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Police GOF</i>			326.0000	327.0000	323.0000	(4.0000)	323.0000
<b>GRANT FUNDS</b>							
<b>METROPOLITAN ENFORCEMENT TEAM GRANT 2651</b>							
Police Sergeant	2C	POLC1	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Metropolitan Enforcement Team Grant</i>			1.0000	.0000	.0000	.0000	0.0000
<b>POLICE GRANTS 2731</b>							
Police Officer	1C	POLC1	4.0000	4.0000	2.0000	(2.0000)	2.0000
Police Sergeant	2C	POLC1	1.0000	1.0000	1.0000	.0000	1.0000
Social Worker	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Police Grants</i>			6.0000	6.0000	4.0000	(2.0000)	4.0000
<b>DRUG LAW ENFORCEMENT 2650</b>							
Office Assistant II	10AH	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Office Assistant I V	15A	GREIU	1.0000	1.0000	.0000	(1.0000)	0.0000
<i>Subtotal Drug Law Enforcement Grant</i>			1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal All Police Grants</i>			8.0000	7.0000	5.0000	(2.0000)	5.0000
<b>DISPATCH-DISPATCH FUND 2610</b>							
Assistant Communications Manager	12 O	COMM SUP	1.0000	1.0000	.0000	(1.0000)	0.0000
Communications Manager	18	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
Emergency Communications Operator I / II / III	1K/2K/3K	POLC4	36.0000	36.0000	.0000	(36.0000)	0.0000
Emergency Communications Operator I - Part-time	1K	POLC4	4.0000	4.0000	.0000	(4.0000)	0.0000
Emergency Communication Supervisor	11 O	COMM SUP	4.0000	4.0000	.0000	(4.0000)	0.0000
Radio Technician (Electronic Tech)	19AH	GREIU	.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Dispatch</i>			46.0000	46.0000	.0000	(46.0000)	0.0000
<b>DISPATCH-GENERAL OPERATING FUND 1010</b>							
Assistant Communications Manager	12 O	COMM SUP	.0000	.0000	1.0000	1.0000	1.0000
Communications Manager	18	APA	.0000	.0000	1.0000	1.0000	1.0000
Emergency Communications Operator I / II / III	1K/2K/3K	POLC4	.0000	.0000	36.0000	36.0000	36.0000
Emergency Communications Operator I - Part-time	1K	POLC4	.0000	.0000	4.0000	4.0000	2.0000
Emergency Communication Supervisor	11 O	COMM SUP	.0000	.0000	4.0000	4.0000	4.0000

**FY2022 MASTER ROSTER  
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**Group / Department  
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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Radio Technician (Electronic Tech)	19AH	GREIU	.0000	.0000	3.0000	3.0000	3.0000
<i>Subtotal Dispatch</i>			.0000	.0000	49.0000	49.0000	47.0000
<b>TOTAL POLICE DEPARTMENT</b>			<b>380.0000</b>	<b>380.0000</b>	<b>377.0000</b>	<b>(3.0000)</b>	<b>375.0000</b>
<b>OFFICE OF PUBLIC ACCOUNTABILITY DEPARTMENT (E510)</b>							
GENERAL OPERATING FUND 1010							
Director of Oversight and Public Accountability	22U	EXECPLAN	.0000	1.0000	1.0000	.0000	1.0000
Labor Relations Specialist	17U	MGTNON	.0000	1.0000	1.0000	.0000	1.0000
<b>TOTAL OFFICE OF PUBLIC ACCOUNTABILITY</b>			<b>.0000</b>	<b>2.0000</b>	<b>2.0000</b>	<b>.0000</b>	<b>2.0000</b>
<b>TOTAL POLICE GROUP</b>			<b>380.0000</b>	<b>382.0000</b>	<b>379.0000</b>	<b>(3.0000)</b>	<b>377.0000</b>
<b>FIRE DEPARTMENT (E520)</b>							
GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant Fire Chief	12B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Assistant Fleet Maintenance Supervisor	3B	IAFF	1.0000	.0000	.0000	.0000	0.0000
Battalion Fire Chief	6B	IAFF	6.0000	6.0000	6.0000	.0000	6.0000
Deputy Fire Chief	22U	EXECPLAN	2.0000	2.0000	2.0000	.0000	2.0000
Emergency Management Administrator	15	APA	1.0000	1.0000	1.0000	.0000	0.5000
Financial Assistant I I	13A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain	5B	IAFF	15.0000	15.0000	15.0000	.0000	15.0000
Fire Captain - Emergency Medical Services Coordinator	5B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Fleet Maintenance	5B	IAFF	.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Building Maintenance	5B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Prevention	5B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Strategic Planning	5B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Training	5B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Chief	27U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Fire Chief - Training	6B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Equipment Operator	2B	IAFF	45.0000	45.0000	45.0000	.0000	45.0000
Fire Financial Administrative Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Fire Hazard Inspector	20A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Fire Lieutenant	3B	IAFF	30.0000	30.0000	30.0000	.0000	30.0000
Fire Lieutenant - Fire Prevention Inspector	3B	IAFF	4.0000	4.0000	4.0000	.0000	2.8000
Fire Lieutenant - Hazardous Materials Planner	3B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000

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Position Titles	Range	Bargaining	FY2020 AUTHORIZED	FY2021 AUTHORIZED	FY2022 AUTHORIZED	Change from 2021	FY2022 FTE
		Unit					
Fire Lieutenant - Strategic Planning Officer	3B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Lieutenant - Training	3B	IAFF	2.0000	2.0000	2.0000	.0000	2.0000
Fire Marshal	6B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Firefighter	1B	IAFF	76.0000	76.0000	76.0000	.0000	76.0000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant III	12A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Performance & Management Reporting Specialist	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Fire GOF</i>			201.0000	201.0000	201.0000	.0000	199.3000
<b>TOTAL FIRE DEPARTMENT</b>			<b>201.0000</b>	<b>201.0000</b>	<b>201.0000</b>	<b>.0000</b>	<b>199.3000</b>

**61ST DISTRICT COURT DEPARTMENT (E530)**

**DISTRICT COURT OPERATING FUND 7400**

Alternative Sentencing Coordinator	3D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Chief Deputy Court Clerk	20E	COURT	1.0000	1.0000	1.0000	.0000	1.0000
Chief Probation Officer	7D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Clerk of the Court	09D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Clerk Typist	4E	COURT	1.0000	.0000	.0000	.0000	0.0000
Community Service Work Program Supervisor	6D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Administrative Assistant - Admin	2D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Administrative Assistant - Finance	2D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Administrator/ Clerk	14S	61ST	1.0000	1.0000	1.0000	.0000	1.0000
Court Bailiff	14E	COURT	7.0000	.0000	.0000	.0000	0.0000
Court Compliance Officer	16E	COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Information Systems Manager	6D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Recorder	18E	COURT	6.0000	4.0000	4.0000	.0000	4.0000
Customer Service Representative	13E	COURT	5.0000	4.0000	4.0000	.0000	4.0000
DART Volunteer Coordinator - PT at 0.50 FTE	10T	61STHR	1.0000	1.0000	1.0000	.0000	0.5000
Deputy Court Clerk	12E	COURT	23.0000	21.0000	21.0000	.0000	21.0000
Deputy Court Clerk Specialist	13E	COURT	2.0000	2.0000	2.0000	.0000	2.0000
District Court Judge	U05	JUDGE	6.0000	6.0000	6.0000	.0000	6.0000
Judicial Clerk	14E	COURT	.0000	7.0000	7.0000	.0000	7.0000
Law Trained Magistrate	10S	61ST	1.0000	1.0000	1.0000	.0000	1.0000
Lead Work Assignment Clerk	15E	COURT	4.0000	4.0000	4.0000	.0000	4.0000
Probation Officer	3D	APA COURT	6.0000	6.0000	6.0000	.0000	4.0000
Probation Officer II	05DA	APA COURT	3.0000	3.0000	3.0000	.0000	3.0000



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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Senior Judicial Clerk	16E	COURT	.0000	2.0000	2.0000	.0000	2.0000
Urinalysis Laboratory Manager	18E	COURT	1.0000	1.0000	1.0000	.0000	1.0000
Victim Services Counselor	02D	APA COURT	1.0000	.0000	.0000	.0000	0.0000
VIP/DART Coordinator PT at 0.50 FTE	01D	APA COURT	.0000	1.0000	1.0000	.0000	0.5000
Work Crew Supervisor	16E	COURT	3.0000	3.0000	3.0000	.0000	3.0000
<i>Subtotal Operating</i>			<b>80.0000</b>	<b>76.0000</b>	<b>76.0000</b>	<b>.0000</b>	<b>73.0000</b>
<b>DISTRICT COURT GRANTS FUND 7401</b>							
DART On - Call Worker- PT at 0.50 FTE	05T	61STHR	5.0000	7.0000	7.0000	.0000	3.5000
DART Team Leader - PT at 0.50 FTE	09T	APA COURT	.0000	1.0000	1.0000	.0000	0.5000
Probation Officer	3D	APA COURT	.0000	.0000	.0000	.0000	2.0000
Surveillance Officer - PT at 0.50 FTE	06T	61STHR	1.0000	1.0000	1.0000	.0000	0.5000
Urinalysis Technician - PT at 0.50 FTE	1E	COURTPT	4.0000	4.0000	4.0000	.0000	2.0000
<i>Subtotal Grants</i>			<b>10.0000</b>	<b>13.0000</b>	<b>13.0000</b>	<b>.0000</b>	<b>8.5000</b>
<b>TOTAL 61ST DISTRICT COURT</b>			<b>90.0000</b>	<b>89.0000</b>	<b>89.0000</b>	<b>.0000</b>	<b>81.5000</b>
<b>ATTORNEY'S DEPARTMENT (E540)</b>							
<b>GENERAL OPERATING FUND 1010</b>							
Assistant City Attorney I	15U	EXECPLAN	2.0000	2.0000	2.0000	.0000	2.0000
Assistant City Attorney I I	19U	EXECPLAN	5.0000	5.0000	5.0000	.0000	5.0000
Assistant City Attorney I I I	22U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Business Manager	13	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
City Attorney	03APP	APPOINT	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Attorney	26U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Director of Legal Affairs	24U	EXECPLAN	3.0000	3.0000	3.0000	.0000	3.0000
Legal Assistant I	05U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Legal Assistant II	07U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I I I	12A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I V	15A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<b>TOTAL ATTORNEY'S DEPARTMENT</b>			<b>18.0000</b>	<b>18.0000</b>	<b>18.0000</b>	<b>.0000</b>	<b>18.0000</b>
<b>F. FISCAL SERVICES GROUP</b>							
<b>FLEET &amp; FACILITIES DEPARTMENT (F610)</b>							
<b>FACILITIES MANAGEMENT FUND 6310</b>							
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	.0000	1.0000

**FY2022 MASTER ROSTER  
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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Building Maintenance Mechanic I / I I	13A /16A	GREIU	6.0000	4.0000	4.0000	.0000	4.0000
Building Maintenance Mechanic III	19A	GREIU	.0000	2.0000	2.0000	.0000	2.0000
Business Manager	13	APA	1.0000	1.0000	1.0000	.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.0750
Director Of Facilities And Fleet Management	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.5000
Energy, Climate & Performance Management Specialist	11	APA	.0000	.0000	.0000	.0000	0.1000
Facilities Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Facilities Maintenance Supervisor	14	APA	2.0000	2.0000	2.0000	.0000	2.0000
Facilities Maintenance Technician	25AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	.0000	0.5000
Information Systems Coordinator	15	APA	.0000	.0000	.0000	.0000	0.5000
Office Assistant I I I	12A	GREIU	.0000	1.0000	1.0000	.0000	0.7500
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Facilities</i>			<b>15.0000</b>	<b>16.0000</b>	<b>16.0000</b>	<b>.0000</b>	<b>14.9250</b>
<b>MOTOR EQUIPMENT SERVICES FUND 6610</b>							
Business Manager	13	APA	.0000	.0000	.0000	.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.0750
Director Of Facilities And Fleet Management	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
Equipment Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Equipment Maintenance Supervisor	12	APA	2.0000	2.0000	2.0000	.0000	2.0000
Equipment Service Worker	12A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.5000
Financial Assistant I I	13A	GREIU	1.0000	.0000	.0000	.0000	0.0000
Fleet Equipment Manager	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Equipment Trainer	21A	GREIU	1.0000	.0000	.0000	.0000	0.1000
Heavy Equipment Mechanic	18A	GREIU	8.0000	8.0000	8.0000	.0000	8.0000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	0.5000
Lead Equipment Mechanic	21A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Light Equipment Mechanic	17A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	.0000	1.0000
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I I I	12A	GREIU	1.0000	1.0000	1.0000	.0000	1.2500
Storekeeper I I	14A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Vehicle Service Worker	9A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
<i>Subtotal Fleet</i>			<b>33.0000</b>	<b>31.0000</b>	<b>31.0000</b>	<b>.0000</b>	<b>32.4250</b>

**FY2022 MASTER ROSTER  
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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
VEHICLE STORAGE FUND 2320							
Buyer	10	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
<i>Subtotal Vehicle Storage</i>			1.0000	1.0000	.0000	(1.0000)	0.0000
<b>TOTAL FLEET &amp; FACILITIES DEPARTMENT</b>			<b>49.0000</b>	<b>48.0000</b>	<b>47.0000</b>	<b>(1.0000)</b>	<b>47.3500</b>

**FISCAL SERVICES DEPARTMENT (F620)**

**ASSESSOR'S OFFICE-GENERAL OPERATING FUND 1010**

Assessment Records Specialist	18A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Assistant City Assessor	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Certified General Appraiser	24A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
City Assessor	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Assessor	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Real and Personal Property Appraiser I & II	15A / 20A	GREIU	1.0000	3.0000	3.0000	.0000	3.0000
Real and Personal Property Appraiser III	23A	GREIU	4.0000	2.0000	2.0000	.0000	2.0000
Real Property Assessment Aide	11AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Tax Auditor	23A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Assessor</i>			15.0000	15.0000	15.0000	.0000	15.1500

**FISCAL ADMINISTRATION OFFICE-GENERAL OPERATING FUND 1010**

Administrative Analyst I	11	APA	.0000	.0000	2.0000	2.0000	2.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	.0000	0.4300
Budget Specialist	9U	MGTNON	1.0000	1.0000	1.0000	.0000	0.8500
Chief Financial Officer	27U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.2000
Deputy Chief Financial Officer	23	EXECPLAN	.0000	.0000	.0000	.0000	0.4000
Financial Analyst	12	APA	2.0000	2.0000	2.0000	.0000	0.0000
Financial Systems Administrator	17	APA	2.0000	2.0000	2.0000	.0000	2.0000
Utility Financial Officer	17	APA	.0000	1.0000	1.0000	.0000	0.0000
<i>Subtotal Fiscal Admin</i>			7.0000	8.0000	10.0000	2.0000	5.8800

**BUDGET OFFICE-GENERAL OPERATING FUND 1010**

Budget Analyst - Specialty Level C	16	APA	2.0000	2.0000	2.0000	.0000	1.9000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Deputy Chief Financial Officer	23	EXECPLAN	.0000	1.0000	1.0000	.0000	0.5000
Fiscal Services Manager	20U	MGTONON	2.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Budget</i>			<u>4.0000</u>	<u>3.0000</u>	<u>3.0000</u>	<u>.0000</u>	<u>2.6000</u>
<i>Subtotal Fiscal Admin/Budget Department 212</i>			<u>11.0000</u>	<u>11.0000</u>	<u>13.0000</u>	<u>2.0000</u>	<u>8.4800</u>
<b>PURCHASING OFFICE-GENERAL OPERATING FUND 1010</b>							
Buyer	10	APA	1.0000	1.0000	1.0000	.0000	1.0000
City Purchasing Agent	20U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Senior Buyer	15	APA	1.0000	1.0000	1.0000	.0000	0.8500
<i>Subtotal Purchasing GOF</i>			<u>3.0000</u>	<u>3.0000</u>	<u>3.0000</u>	<u>.0000</u>	<u>3.0000</u>
<b>PURCHASING OFFICE-VEHICLE STORAGE FUND 2320</b>							
Budget Analyst - Specialty Level C	16	APA	.0000	.0000	.0000	.0000	0.1000
Budget Specialist	9U	MGTONON	.0000	.0000	.0000	.0000	0.1500
Buyer	10	APA	.0000	.0000	1.0000	1.0000	1.0000
Deputy Chief Financial Officer	23	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Senior Buyer	15	APA	.0000	.0000	.0000	.0000	0.1500
<i>Subtotal Purchasing Vehicle Storage</i>			<u>.0000</u>	<u>.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.5000</u>
<i>Subtotal Purchasing Department</i>			<u>3.0000</u>	<u>3.0000</u>	<u>4.0000</u>	<u>1.0000</u>	<u>4.5000</u>
<b>INCOME TAX OFFICE-GENERAL OPERATING FUND 1010</b>							
Administrative Aide	4	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Income Tax Administrator	20U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Income Tax Compliance Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Income Tax Operations Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Income Tax Examiner	21A	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Income Tax Specialist I	15AH	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Income Tax Specialist II	18A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
<i>Subtotal Income Tax</i>			<u>17.0000</u>	<u>17.0000</u>	<u>17.0000</u>	<u>.0000</u>	<u>17.1500</u>
<b>TOTAL FISCAL SERVICES DEPARTMENT</b>			<u><b>46.0000</b></u>	<u><b>46.0000</b></u>	<u><b>49.0000</b></u>	<u><b>3.0000</b></u>	<u><b>45.2800</b></u>
<b>TECHNOLOGY &amp; CHANGE MANAGEMENT DEPARTMENT (F630)</b>							
<b>GENERAL OPERATING FUND 1010</b>							
Administrative Analyst II	16	APA	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal GOF</i>			<u>1.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>0.0000</u>

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>INFORMATION TECHNOLOGY FUND 6800</b>							
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Assistant Information Technology Director	20	APA	1.0000	1.0000	1.0000	.0000	1.0000
Director Of Information Technology	24U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal IT Fund</i>			2.0000	2.0000	2.0000	.0000	2.1500
<b>TOTAL TECHNOLOGY &amp; CHANGE MGT DEPT</b>			<b>3.0000</b>	<b>2.0000</b>	<b>2.0000</b>	<b>.0000</b>	<b>2.1500</b>
<b>TREASURY DEPT (F640)</b>							
<b>TREASURER'S OFFICE - GENERAL OPERATING FUND 1010</b>							
Accountant I	21A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I - Accounting	11	APA	1.0000	1.0000	1.0000	.0000	0.8000
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Secretary	15A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Business Office Representative	16AH	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
City Treasurer	04APP	APPOINT	1.0000	1.0000	1.0000	.0000	0.8000
Deputy City Treasurer	18	APA	1.0000	1.0000	1.0000	.0000	0.8000
Financial Assistant I	11A	GREIU	2.0000	2.0000	2.0000	.0000	0.8500
Investment Analyst	21A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Public Accounts Collector	19A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Treasurer GOF</i>			18.0000	18.0000	18.0000	.0000	16.2500
<b>TREASURER'S OFFICE - WATER FUND 5910</b>							
Administrative Analyst I - Accounting	11	APA	.0000	.0000	.0000	.0000	0.2000
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	.0000	0.1000
Deputy City Treasurer	18	APA	.0000	.0000	.0000	.0000	0.1000
Financial Assistant I	11A	GREIU	.0000	.0000	.0000	.0000	1.1500
<i>Subtotal Treasurer - Water Fund</i>			.0000	.0000	.0000	.0000	1.5500
<b>TREASURER'S OFFICE - REFUSE FUND 2260</b>							
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	.0000	0.1000
Deputy City Treasurer	18	APA	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal Treasurer - Refuse Fund</i>			.0000	.0000	.0000	.0000	0.2000
<b>TOTAL TREASURY DEPARTMENT</b>			<b>18.0000</b>	<b>18.0000</b>	<b>18.0000</b>	<b>.0000</b>	<b>18.0000</b>

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
<b>COMPTRROLLER'S DEPARTMENT (F650)</b>							
GENERAL OPERATING FUND 1010							
Accountant I	21A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Accounts Payable Supervisor	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst Accounting	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Executive Assistant	5U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
City Comptroller	03ELC	ELECTED	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Comptroller	22	APA	1.0000	1.0000	1.0000	.0000	1.0000
Financial Analyst	12	APA	2.0000	2.0000	2.0000	.0000	2.0000
Financial Analyst II	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I	11A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I I	13A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Financial Systems Analyst	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Internal Auditor I	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Payroll Supervisor	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
<b>TOTAL COMPTRROLLER'S DEPARTMENT</b>			<b>16.0000</b>	<b>16.0000</b>	<b>16.0000</b>	<b>.0000</b>	<b>16.0000</b>
<b>RETIREMENT ACTIVITIES (G110) - NON BUDGETED</b>							
RETIREMENT OFFICE - Not Budgeted							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Executive Director Pension Systems	22U	PENSION	1.0000	1.0000	1.0000	.0000	1.0000
Retirement Services Specialist	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Retirement Systems Assistant	15A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<b>TOTAL RETIREMENT OFFICE</b>			<b>4.0000</b>	<b>4.0000</b>	<b>4.0000</b>	<b>.0000</b>	<b>4.0000</b>
<b>AUTHORITIES (G210/G310) - NON BUDGETED FUNDS</b>							
DOWNTOWN DEVELOPMENT AUTHORITY - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.3300
<i>Subtotal DDA</i>			.0000	.0000	.0000	.0000	0.3300
TAX INCREMENT FINANCE AUTHORITY - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0300
<i>Subtotal TIFA</i>			.0000	.0000	.0000	.0000	.0300
BROWNFIELD - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0600
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.7000

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<b>Position Titles</b>	<b>Range</b>	<b>Bargaining Unit</b>	<b>FY2020 AUTHORIZED</b>	<b>FY2021 AUTHORIZED</b>	<b>FY2022 AUTHORIZED</b>	<b>Change from 2021</b>	<b>FY2022 FTE</b>
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Economic Development Assistant	16A	GREIU	.0000	.0000	.0000	.0000	0.5000
Economic Development Coordinator I / II	14 / 17	APA	.0000	.0000	.0000	.0000	1.9500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
<i>Subtotal Brownfield</i>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>3.8100</b>
<b>SMARTZONE - NOT BUDGETED BY CITY</b>							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0500
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
Deputy City Manager	31U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Economic Development Assistant	16A	GREIU	.0000	.0000	.0000	.0000	0.2500
Economic Development Coordinator I / II	14 / 17	APA	.0000	.0000	.0000	.0000	0.5000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.4000
<i>Subtotal Smartzone</i>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>1.4000</b>
<b>DOWNTOWN IMPROVEMENT DISTRICT - NOT BUDGETED BY CITY</b>							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0500
<i>Subtotal DID</i>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0500</b>
<b>TOTAL AUTHORITIES - NON BUDGETED FUNDS</b>			<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>.0000</b>	<b>5.6200</b>
<b>TOTAL ROSTER FOR FY2022</b>			<b>1,642.00</b>	<b>1,642.00</b>	<b>1,642.00</b>	<b>-</b>	<b>1,579.50</b>



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## APPENDIX D - ECONOMIC DEVELOPMENT – AUTHORITIES AND DISTRICTS

Like other cities in Michigan, the City uses a variety of economic development programs to attract businesses and individuals. Some programs encourage business and residential capital investment by abating the property tax increases resulting from increased property values. These types of programs include abatements for industrial and commercial buildings and equipment, obsolete property redevelopment, neighborhood enterprise zones, and renaissance zones. Other economic development programs provide access for businesses to the tax-exempt bond market via the City's Economic Development Corporation or provide guidance to the business or individual in order to access the State's economic development programs and agencies.

Another tool which may be used encourage economic development is direct investment in the City's public, business, technology, and residential infrastructure. Revenues for these investments are provided when City Commission targets specific areas within the City then diverts property tax revenues, usually known as 'capturing,' resulting from increasing property values within those boundaries. This type of revenue program is called, "tax increment financing" or "TIF." Investing TIF revenues in infrastructure and redevelopment programs creates a culture of business district and neighborhood capital investment. This increases property values and the numbers of jobs in the various TIF districts and spills into surrounding areas, inspiring other property improvements that attract new residents and businesses. The oldest of the City's TIF districts is the Downtown Development Authority and the newest is the South Division / Grandville Avenue Corridor Improvement Authority which will begin capturing TIF revenues in Fiscal Year 2020.

City Commission appoints City residents and business owners to serve as board members for the City's economic development authorities and districts. The entities included in this section of the Fiscal Plan operate independently but in compliance with each entity's authorizing statute and applicable City policies and procedures. For accounting purposes, the special assessment districts are "special revenue funds" and the TIF authorities are "discretely presented component units," according to criteria established by the Governmental Accounting Standards Board.

### **BROWNFIELD REDEVELOPMENT AUTHORITY ("BROWNFIELD")**

The Grand Rapids Brownfield was created by the City in 1998 under the provisions of Act 381, Public Acts of 1996 of the State of Michigan, as amended. The purpose of the Authority is to promote the revitalization of environmentally distressed areas and functionally obsolete properties within the City. The entire City of Grand Rapids has been designated as a brownfield district. However, Brownfield tax increment revenues are captured only from specific development projects approved by City Commission and the State of Michigan. Brownfield projects may capture all local and school tax increment revenues except debt-related millages.

### **BUSINESS IMPROVEMENT DISTRICT – UPTOWN ("UPTOWN BID")**

The Uptown BID is a special assessment district created by the City in June, 2013 after property owners within the district voted in favor of self-assessment. BID operations began in fiscal year 2014 under the provisions of Act 120, Public Acts of 1961 of the State of Michigan, as amended. The purpose of the BID is to provide a program of enhanced services within the district boundaries. The special assessments relieve property owners of common area maintenance services and provide funding to draw customers to the district's businesses via special events, marketing, and neighborhood development.

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The current BID Special Assessment authorization is for one year, from July 1, 2021 to June 30, 2022. Therefore, revenues and expenditures included in the BID fund statement for fiscal years 2023 through 2026 are estimated and are likely to change.

### **CORRIDOR IMPROVEMENT AUTHORITIES (“CIA”) – MICHIGAN STREET, NORTH QUARTER, SOUTH DIVISION/GRANDVILLE, SOUTHTOWN, UPTOWN, AND WESTSIDE**

Under the provisions of Act 280, Public Acts of 2005 of the State of Michigan, as amended, the City has created several Corridor Improvement Authorities (“CIA.”) The CIA capture tax increment revenues which are used to correct and prevent deterioration in the business districts; encourage historic preservation; authorize the acquisition and disposal of interests in real and personal property; authorize the creation and implementation of development plans in the districts; promote the economic growth of the districts; authorize the issuance of bonds and other evidence of indebtedness; and authorize the use of tax increment financing.

The Uptown CIA was created in 2009 and first captured tax increment revenues in Fiscal Year 2012. The Southtown CIA (formerly known as “Madison Square”) was originally created in 2009, then the initial values were re-set and the district expanded in 2016. The North Quarter CIA was created in 2012, then initial values were re-set in 2018. The WestSide CIA was created in 2014. The Michigan Street CIA was created in 2015. The South Division/Grandville CIA was created in 2018 and first captured tax increment revenues in FY2020.

### **DOWNTOWN DEVELOPMENT AUTHORITY (“DDA”)**

The Grand Rapids DDA was created in 1979 by the City of Grand Rapids under the provisions of Act 197, Public Acts of 1975 of the State of Michigan, as amended. The purpose of the DDA is to correct and prevent deterioration in the downtown business district / neighborhood; encourage historic preservation; authorize the acquisition and disposal of interests in real and personal property; authorize the creation and implementation of development plans in the districts; promote the economic growth of the districts; authorize the levy and collection of taxes; authorize the issuance of bonds and other evidences of indebtedness; and authorize the use of tax increment financing. The DDA’s initial property tax increment revenue capture was in 1981.

Until December, 2016 the DDA district was bounded roughly by Newberry Street, N.W. on the north; Lafayette Avenue, or Prospect Avenue on the east; Logan Street or Wealthy Street on the south; and Lexington Avenue, N.W. or Seward Avenue, N.W. on the west. In December, 2016 City Commission approved an expansion of the development district which is now bounded by Leonard Street, N.W. on the north; Division Avenue, Lafayette Avenue, or Prospect Avenue on the east; Century Street, Chestnut Street, Logan Street or Wealthy Street on the south; and Lexington Avenue, Turner Avenue, or Seward Avenue on the west.

The DDA captures tax increment revenues from two sources, local tax increments and school tax increments. Local tax increment (LTI) revenues are captured from millages levied by the City of Grand Rapids, County of Kent, Interurban Transportation Partnership (“The Rapid”), and Grand Rapids Community College. School tax increment (STI) revenues are captured from millages levied by the State of Michigan Education Tax; Grand Rapids Public Schools; and Kent Intermediate School District. State law restricts the DDA’s use of STI revenues for payment of debt service and other eligible obligations in existence prior to January 1, 1995 or for obligations which refund those eligible obligations. (Note, the Fiscal Year ending June 30, 2022 will be the DDA’s final year of STI capture.) The DDA’s expenditures for debt obligations issued after December 31, 1994 and for all of the DDA’s operations and development projects and programs are funded with either LTI or non-tax increment revenues, the latter which are derived primarily from interest and parking revenues generated by facilities located on property owned by the DDA.

## **DOWNTOWN IMPROVEMENT DISTRICTS (“DID”)**

The Grand Rapids DID was created by the City as a special assessment district in August, 2000 after downtown property owners voted to support self-assessment. DID operations began in fiscal year 2001 under the provisions of Act 120, Public Acts of 1961 of the State of Michigan, as amended. The purpose of the DID is to provide a program of enhanced services within the district boundaries. Services provided by the DID relieve property owners from providing common outdoor maintenance services. DID revenues also fund events, marketing, and promotions to draw tourists, businesses, employees, and residents to the downtown business district.

On March 25, 2021 the DID Board adopted a motion recommending that the City Commission declare necessity for special assessments beginning July 1, 2021 and ending June 30, 2022. As a result, the DID Fund Statements includes only FY2022 revenues and expenditures. The DID Board also recommended to the City Commission to combine the three snowmelt districts (funds 2511-2513) into one Center City Snowmelt district (fund 2519).

## **GRAND RAPIDS ECONOMIC DEVELOPMENT CORPORATION (“EDC”)**

The Grand Rapids EDC is a public economic development corporation which does not capture tax increment revenues. The EDC was created to alleviate and prevent conditions of unemployment; to assist and retain local industries and commercial enterprises; to strengthen and revitalize the economy of the City of Grand Rapids and of the State of Michigan; to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in locating, purchasing construction, reconstructing, modernizing, improving, maintaining, repairing, furnishing, equipping, and expanding in the City of Grand Rapids; and to encourage the location of commercial enterprises in Grand Rapids to more conveniently provide services and facilities to Grand Rapids businesses and residents. For accounting purposes, the EDC is considered a special revenue fund, which is a governmental fund type. Please go to the “Special Revenue Funds,” tab in this Fiscal Plan to locate the EDC’s fund statement.

## **MONROE NORTH TAX INCREMENT FINANCING AUTHORITY (“MNTIFA”)**

The MNTIFA was created by the City in December, 1985 and began operations in fiscal year 1987 under the provisions of Act 450, Public Acts of 1980 of the State of Michigan, as amended. The purpose of the Authority is to provide for the development of the Monroe North Development Area, which is bounded roughly by Coldbrook Street, N.W. on the north, Ionia Avenue, N.W. on the east, the Grand River on the west and the south line of Newberry Street, N.W. on the south.

The MNTIFA captures local tax increment revenue but, unlike the DDA, may not capture school tax increment revenue since the MNTIFA did not have eligible debt obligations outstanding prior to January 1, 1995.

## **SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY (“SMARTZONE”)**

The Grand Rapids SmartZone LDFA Certified Technology Park (“CTP”) was created by the City in 2002 under the provisions of Act 281, Public Acts of 1986 of the State of Michigan, as amended. The mission of the SmartZone is to enhance resources entrepreneurs and inventors need to leverage technology, create companies, and establish new industries in Grand Rapids and West Michigan. The SmartZone captures local tax increment revenue but may capture only half of school millage-related tax increment revenue from the districts. The SmartZone may not capture any debt-related millages.

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The initial SmartZone boundaries were established in 2001 in the northeastern area of downtown Grand Rapids to take advantage of the synergy created by adjacent medical, research, educational, financial, governmental and non-profit institutions including the City of Grand Rapids, the Van Andel Institute, Grand Valley State University, Grand Rapids Community College, and The Right Place, Inc.

On April 26, 2016, City Commission approved an amended Development Plan and Tax Increment Financing Plan (“the Plan.”) The Plan expanded the Grand Rapids SmartZone District to encompass the entire City, added 62 parcels to the CTP, eliminated the Plymouth Satellite CTP, designated the Holland SmartZone LDFA as a satellite of the Grand Rapids SmartZone, adjusted which extra voted mills are subject to capture, and expanded the area available for investment of tax increment revenues. Approval of the Plan by the Michigan Economic Development Corporation and the State Treasurer allows the CTP to continue to capture 50% of school millage-related tax increment revenues for another 15 years beyond the originally approved 15 year term which was schedule to expire after FY2017.

### **BUDGETING AND FINANCIAL MONITORING FOR ECONOMIC DEVELOPMENT AUTHORITIES**

TIF revenues can fluctuate significantly from year to year compared to other governmental revenue sources. As a result, the City’s TIF authority budgets are prepared later than other City funds and follow a separate budget approval process, which begins after the City Assessor finalizes the upcoming year’s taxable values at the March Board of Review. The Assessor calculates captured assessed values (“CAV”) for the various TIF districts using the MBOR taxable values. Using the CAV, tax increment and other revenues are calculated for the next five years. Operating and project expenditure requests depend upon the amounts of forecasted revenues remaining after debt obligations are considered. Staff submits the five-year budget forecasts, known as priority plans, to the appropriate board in April for their review and recommendation to City Commission. Upon recommendation by the board, City Commission considers the budget request for the upcoming fiscal year. Once City Commission approves the request, the budget returns to the appropriate board for adoption. Only the upcoming fiscal year is appropriated. The remaining four years of the priority plans are used for development project planning.

The DDA, MNTIFA, Brownfield, SmartZone, EDC, CIA, and BID budgets for Fiscal Year 2022 were approved by City Commission on May 11, 2021. The DID Fiscal Year 2022 budget was approved by City Commission on June 15, 2021. Following City Commission approval, each authority and district board adopted the Fiscal Year 2022 budgets at their next scheduled meetings.

The following fund statements have been formatted to match the City’s budget format. However, authority and district budgets are typically approved and monitored at the project level so board members and staff can determine whether priorities have been accomplished. Boards receive monthly, bi-monthly, quarterly, or ad hoc interim financial statements depending on the volume of financial transactions. For example, the DDA, the largest and busiest of the authorities, receives monthly interim financial statements whereas the Downtown Improvement District is provided with quarterly interim financial statements. Interim financial statements include a Balance Sheet, Statement of Revenues and Expenditures, and Schedule of Expenditures, also known as the “warrant.” The DDA and the Brownfield also receive Statements of Project Expenditures as part of their interim financial statements. The Schedules of Expenditures are reviewed and submitted for board approval each time financial statements are presented.

**Grand Rapids MI**  
**BROWNFIELD REDEVELOPMENT FINANCING AUTHORITY - OPERATING FUND (2430)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>Brownfield Operations (2430)</u></b>									
<b>Revenues</b>									
401-Taxes	7,567,578	9,188,176	10,643,262	10,485,887	10,517,704	10,672,660	10,915,189	10,598,320	10,619,557
501-Federal Grants	-	1,086,588	1,086,588	58,436	1,148,425	-	-	-	-
539-State Grants	902,263	-	-	-	-	-	-	-	-
600-Charges for Services	70,728	104,495	104,495	98,980	118,945	124,392	130,107	136,102	142,393
664-Investment Income & Rentals	265,745	58,566	58,566	58,566	66,779	33,891	47,247	57,932	63,274
671-Other Revenues	75,000	75,000	75,000	-	75,000	75,000	75,000	75,000	75,000
695-Other Financing Sources	-	-	-	75,000	-	-	-	-	-
<b>Brownfield Operations Total Revenues</b>	<b>8,881,314</b>	<b>10,512,825</b>	<b>11,967,911</b>	<b>10,776,869</b>	<b>11,926,853</b>	<b>10,905,943</b>	<b>11,167,543</b>	<b>10,867,354</b>	<b>10,900,224</b>
<b>Expenditures</b>									
701-Personal Services	293,394	451,453	451,453	432,914	551,503	572,855	595,248	614,136	621,000
751-Supplies	3,176	2,700	2,700	2,200	4,155	4,362	4,580	4,809	5,050
800-Other Services and Charges	8,198,536	9,852,474	11,383,129	9,775,876	11,027,266	9,976,175	10,222,441	9,909,515	9,934,840
990-Debt Service	175,163	233,200	233,200	334,300	178,413	178,613	178,613	179,063	178,338
995-Other Financing	-	-	-	69,040	-	-	-	-	-
<b>Brownfield Operations Total Expenditures</b>	<b>8,670,269</b>	<b>10,539,827</b>	<b>12,070,482</b>	<b>10,614,330</b>	<b>11,761,337</b>	<b>10,732,005</b>	<b>11,000,882</b>	<b>10,707,523</b>	<b>10,739,228</b>
<b>Brownfield Operations NET INCOME (LOSS)</b>	<b>211,046</b>	<b>(27,002)</b>	<b>(102,571)</b>	<b>162,539</b>	<b>165,516</b>	<b>173,938</b>	<b>166,661</b>	<b>159,831</b>	<b>160,996</b>
<b>Beginning Fund Balance</b>	<b>1,215,630</b>	<b>1,426,676</b>	<b>1,426,676</b>	<b>1,426,676</b>	<b>1,589,215</b>	<b>1,754,731</b>	<b>1,928,669</b>	<b>2,095,330</b>	<b>2,255,161</b>
<b>Ending Fund Balance</b>	<b>1,426,676</b>	<b>1,399,674</b>	<b>1,324,105</b>	<b>1,589,215</b>	<b>1,754,731</b>	<b>1,928,669</b>	<b>2,095,330</b>	<b>2,255,161</b>	<b>2,416,157</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	1,300,540	1,580,974	1,810,572	1,592,150	1,764,201	1,609,801	1,650,132	1,606,128	1,610,884
Unassigned Fund Balance	126,136	(181,300)	(486,467)	(2,934)	(9,470)	318,868	445,198	649,033	805,273
<b>Total</b>	<b>1,426,676</b>	<b>1,399,674</b>	<b>1,324,105</b>	<b>1,589,215</b>	<b>1,754,731</b>	<b>1,928,669</b>	<b>2,095,330</b>	<b>2,255,161</b>	<b>2,416,157</b>
Unassigned FB as a % of Total Expenditures	1.5%	(1.7%)	(4.%)	(0.%)	(0.1%)	3.%	4.%	6.1%	7.5%

**Grand Rapids MI**  
**BROWNFIELD REDEVELOPMENT FINANCING AUTHORITY - LOCAL SITE REMEDIATION FUND (2431)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>Brownfield Revolving Loan Fund (2431)</u></b>									
<b>Revenues</b>									
401-Taxes	1,584,963	1,066,433	1,066,433	1,182,827	1,262,300	800,595	436,666	512,704	447,410
664-Investment Income & Rentals	97,952	20,052	20,052	20,052	27,637	14,026	19,554	23,976	26,187
671-Other Revenues	47,711	60,311	60,311	60,981	63,541	63,353	63,510	15,957	16,116
<b>Brownfield Revolving Loan Fund Total Revenues</b>	<b>1,730,626</b>	<b>1,146,796</b>	<b>1,146,796</b>	<b>1,263,860</b>	<b>1,353,478</b>	<b>877,974</b>	<b>519,730</b>	<b>552,637</b>	<b>489,713</b>
<b>Expenditures</b>									
800-Other Services and Charges	422,858	3,921,928	3,921,928	499,261	3,961,177	1,695	1,729	1,764	1,799
995-Other Financing	-	-	-	964	-	-	-	-	-
<b>Brownfield Revolving Loan Fund Total Expenditures</b>	<b>422,858</b>	<b>3,921,928</b>	<b>3,921,928</b>	<b>500,225</b>	<b>3,961,177</b>	<b>1,695</b>	<b>1,729</b>	<b>1,764</b>	<b>1,799</b>
<b>Brownfield Revolving Loan Fund NET INCOME (LOSS)</b>	<b>1,307,769</b>	<b>(2,775,132)</b>	<b>(2,775,132)</b>	<b>763,635</b>	<b>(2,607,699)</b>	<b>876,279</b>	<b>518,001</b>	<b>550,873</b>	<b>487,914</b>
<b>Beginning Fund Balance</b>	<b>2,137,209</b>	<b>3,444,977</b>	<b>3,444,977</b>	<b>3,444,977</b>	<b>4,208,612</b>	<b>1,600,913</b>	<b>2,477,192</b>	<b>2,995,193</b>	<b>3,546,066</b>
<b>Ending Fund Balance</b>	<b>3,444,977</b>	<b>669,845</b>	<b>669,845</b>	<b>4,208,612</b>	<b>1,600,913</b>	<b>2,477,192</b>	<b>2,995,193</b>	<b>3,546,066</b>	<b>4,033,980</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	63,429	588,289	588,289	75,034	594,177	254	259	265	270
Unassigned Fund Balance	3,381,549	81,556	81,556	4,133,579	1,006,737	2,476,938	2,994,934	3,545,802	4,033,711
<b>Total</b>	<b>3,444,977</b>	<b>669,845</b>	<b>669,845</b>	<b>4,208,612</b>	<b>1,600,913</b>	<b>2,477,192</b>	<b>2,995,193</b>	<b>3,546,066</b>	<b>4,033,980</b>
Unassigned FB as a % of Total Expenditures	799.7%	2.1%	2.1%	826.3%	25.4%	146132.0%	173217.7%	201009.2%	224219.6%

**Grand Rapids MI  
BUSINESS IMPROVEMENT DISTRICT - UPTOWN (2520)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Uptown Business Improv Dist (2520)</i></b>									
<b>Revenues</b>									
401-Taxes	-	-	-	2,070	-	-	-	-	-
600-Charges for Services	4,070	5,500	5,500	6,356	7,000	7,000	7,000	7,000	7,000
664-Investment Income & Rentals	3,345	1,027	1,027	1,027	984	499	696	853	932
671-Other Revenues	105,718	105,578	105,578	105,498	106,498	106,498	106,498	106,498	106,498
<b><i>Uptown Business Improv Dist</i></b>	<b>113,133</b>	<b>112,105</b>	<b>112,105</b>	<b>114,951</b>	<b>114,482</b>	<b>113,997</b>	<b>114,194</b>	<b>114,351</b>	<b>114,430</b>
<b>Total Revenues</b>									
<b>Expenditures</b>									
701-Personal Services	36,653	-	-	-	-	-	-	-	-
751-Supplies	2,089	-	-	-	-	-	-	-	-
800-Other Services and Charges	53,837	116,234	116,234	92,530	134,004	123,500	123,000	115,000	115,000
<b><i>Uptown Business Improv Dist</i></b>	<b>92,579</b>	<b>116,234</b>	<b>116,234</b>	<b>92,530</b>	<b>134,004</b>	<b>123,500</b>	<b>123,000</b>	<b>115,000</b>	<b>115,000</b>
<b>Total Expenditures</b>									
<b><i>Uptown Business Improv Dist</i></b>	<b>20,554</b>	<b>(4,129)</b>	<b>(4,129)</b>	<b>22,421</b>	<b>(19,522)</b>	<b>(9,503)</b>	<b>(8,806)</b>	<b>(649)</b>	<b>(570)</b>
<b>NET INCOME (LOSS)</b>									
<b><i>Beginning Fund Balance</i></b>	<b>13,839</b>	<b>34,394</b>	<b>34,394</b>	<b>34,394</b>	<b>56,815</b>	<b>37,293</b>	<b>27,790</b>	<b>18,984</b>	<b>18,335</b>
<b><i>Ending Fund Balance</i></b>	<b>34,394</b>	<b>30,265</b>	<b>30,265</b>	<b>56,815</b>	<b>37,293</b>	<b>27,790</b>	<b>18,984</b>	<b>18,335</b>	<b>17,765</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	13,887	17,435	17,435	13,880	20,101	18,525	18,450	17,250	17,250
Unassigned Fund Balance	20,507	12,830	12,830	42,935	17,192	9,265	534	1,085	515
<b>Total</b>	<b>34,394</b>	<b>30,265</b>	<b>30,265</b>	<b>56,815</b>	<b>37,293</b>	<b>27,790</b>	<b>18,984</b>	<b>18,335</b>	<b>17,765</b>
Unassigned FB as a % of Total Expenditures	22.2%	11.1%	11.1%	46.4%	12.8%	7.5%	0.4%	0.9%	0.4%

**Grand Rapids MI  
CORRIDOR IMPROVEMENT AUTHORITY - MICHIGAN STREET (7815)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Michigan Street Corridor Improvement Authority (7815)</i></b>									
<b>Revenues</b>									
401-Taxes	36,657	33,850	93,850	129,926	131,757	138,420	145,416	152,761	160,474
664-Investment Income & Rentals	3,763	613	613	613	993	504	703	862	941
<b><i>Michigan Street CIA Total</i></b>	<b>40,420</b>	<b>34,463</b>	<b>94,463</b>	<b>130,539</b>	<b>132,750</b>	<b>138,924</b>	<b>146,119</b>	<b>153,623</b>	<b>161,415</b>
<b>Revenues</b>									
<b>Expenditures</b>									
751-Supplies	731	-	-	-	170,000	50,000	50,000	50,000	50,000
800-Other Services and Charges	17,788	75,360	135,360	30,784	115,000	91,000	91,000	91,000	91,000
<b><i>Michigan Street CIA Total</i></b>	<b>18,519</b>	<b>75,360</b>	<b>135,360</b>	<b>30,784</b>	<b>285,000</b>	<b>141,000</b>	<b>141,000</b>	<b>141,000</b>	<b>141,000</b>
<b>Expenditures</b>									
<b><i>Michigan Street CIA NET INCOME (LOSS)</i></b>	<b>21,901</b>	<b>(40,897)</b>	<b>(40,897)</b>	<b>99,755</b>	<b>(152,250)</b>	<b>(2,076)</b>	<b>5,119</b>	<b>12,623</b>	<b>20,415</b>
<b><i>Beginning Fund Balance</i></b>	<b>34,432</b>	<b>56,333</b>	<b>56,333</b>	<b>56,333</b>	<b>156,088</b>	<b>3,838</b>	<b>1,762</b>	<b>6,881</b>	<b>19,504</b>
<b><i>Ending Fund Balance</i></b>	<b>56,333</b>	<b>15,436</b>	<b>15,436</b>	<b>156,088</b>	<b>3,838</b>	<b>1,762</b>	<b>6,881</b>	<b>19,504</b>	<b>39,919</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	2,778	11,304	20,304	4,618	42,750	21,150	21,150	21,150	21,150
Unassigned Fund Balance	53,555	4,132	(4,868)	151,470	(38,912)	(19,388)	(14,269)	(1,646)	18,769
<b>Total</b>	<b>56,333</b>	<b>15,436</b>	<b>15,436</b>	<b>156,088</b>	<b>3,838</b>	<b>1,762</b>	<b>6,881</b>	<b>19,504</b>	<b>39,919</b>
Unassigned FB as a % of Total Expenditures	289.2%	5.5%	(3.6%)	492.0%	(13.7%)	(13.8%)	(10.1%)	(1.2%)	13.3%



**Grand Rapids MI**  
**CORRIDOR IMPROVEMENT AUTHORITY - NORTH QUARTER (7812)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>North Quarter Corridor Improvement Authority (7812)</i></b>									
<b>Revenues</b>									
401-Taxes	13,202	13,130	13,130	27,487	31,515	34,717	38,238	38,238	42,112
664-Investment Income & Rentals	998	141	141	141	362	184	256	314	343
671-Other Revenues	17,603	-	-	4,450	3,000	3,000	-	-	-
<b>North Quarter CIA Total</b>	<b>31,803</b>	<b>13,271</b>	<b>13,271</b>	<b>32,078</b>	<b>34,877</b>	<b>37,901</b>	<b>38,494</b>	<b>38,552</b>	<b>42,455</b>
<b>Expenditures</b>									
800-Other Services and Charges	2,213	30,000	30,000	17,372	75,000	45,000	39,000	39,000	39,000
<b>North Quarter CIA Total</b>	<b>2,213</b>	<b>30,000</b>	<b>30,000</b>	<b>17,372</b>	<b>75,000</b>	<b>45,000</b>	<b>39,000</b>	<b>39,000</b>	<b>39,000</b>
<b>North Quarter CIA NET INCOME (LOSS)</b>	<b>29,591</b>	<b>(16,729)</b>	<b>(16,729)</b>	<b>14,706</b>	<b>(40,123)</b>	<b>(7,099)</b>	<b>(506)</b>	<b>(448)</b>	<b>3,455</b>
<b>Beginning Fund Balance</b>	<b>6,199</b>	<b>35,790</b>	<b>35,790</b>	<b>35,790</b>	<b>50,496</b>	<b>10,373</b>	<b>3,274</b>	<b>2,768</b>	<b>2,320</b>
<b>Ending Fund Balance</b>	<b>35,790</b>	<b>19,061</b>	<b>19,061</b>	<b>50,496</b>	<b>10,373</b>	<b>3,274</b>	<b>2,768</b>	<b>2,320</b>	<b>5,775</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	332	4,500	4,500	2,606	11,250	6,750	5,850	5,850	5,850
Unassigned Fund Balance	35,458	14,561	14,561	47,890	(877)	(3,476)	(3,082)	(3,530)	(75)
<b>Total</b>	<b>35,790</b>	<b>19,061</b>	<b>19,061</b>	<b>50,496</b>	<b>10,373</b>	<b>3,274</b>	<b>2,768</b>	<b>2,320</b>	<b>5,775</b>
Unassigned FB as a % of Total Expenditures	1602.6%	48.5%	48.5%	275.7%	(1.2%)	(7.7%)	(7.9%)	(9.1%)	(0.2%)

**Grand Rapids MI**  
**CORRIDOR IMPROVEMENT AUTHORITY - SOUTH DIVISION AVENUE / GRANDVILLE AVE (7816)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>S Division/Grandville Corridor Improvement Authority (7816)</i></b>									
<b>Revenues</b>									
401- Taxes	13,535	12,130	102,225	86,763	82,080	86,234	90,596	95,175	99,984
664-Investment Income & Rentals	-	-	-	-	205	104	145	178	195
671-Other Revenues	25,000	-	-	-	-	-	-	-	-
<b><i>S Dvn/Grdville CIA Total</i></b>	<b>38,535</b>	<b>12,130</b>	<b>102,225</b>	<b>86,763</b>	<b>82,285</b>	<b>86,338</b>	<b>90,741</b>	<b>95,353</b>	<b>100,179</b>
<b>Expenditures</b>									
751-Supplies	276	-	-	20,000	-	-	-	-	-
800-Other Services and Charges	6,040	33,000	128,503	62,813	116,500	88,000	90,000	88,000	88,000
<b><i>S Dvn/Grdville CIA Total</i></b>	<b>6,316</b>	<b>33,000</b>	<b>128,503</b>	<b>82,813</b>	<b>116,500</b>	<b>88,000</b>	<b>90,000</b>	<b>88,000</b>	<b>88,000</b>
<b><i>S Dvn/Grdville CIA NET INCOME (LOSS)</i></b>	<b>32,220</b>	<b>(20,870)</b>	<b>(26,278)</b>	<b>3,950</b>	<b>(34,215)</b>	<b>(1,662)</b>	<b>741</b>	<b>7,353</b>	<b>12,179</b>
<b><i>Beginning Fund Balance</i></b>	<b>-</b>	<b>32,220</b>	<b>32,220</b>	<b>32,220</b>	<b>36,170</b>	<b>1,955</b>	<b>293</b>	<b>1,034</b>	<b>8,387</b>
<b><i>Ending Fund Balance</i></b>	<b>32,220</b>	<b>11,350</b>	<b>5,942</b>	<b>36,170</b>	<b>1,955</b>	<b>293</b>	<b>1,034</b>	<b>8,387</b>	<b>20,566</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	947	4,950	19,275	12,422	17,475	13,200	13,500	13,200	13,200
Unassigned Fund Balance	31,272	6,400	(13,334)	23,748	(15,520)	(12,907)	(12,466)	(4,813)	7,366
<b>Total</b>	<b>32,220</b>	<b>11,350</b>	<b>5,942</b>	<b>36,170</b>	<b>1,955</b>	<b>293</b>	<b>1,034</b>	<b>8,387</b>	<b>20,566</b>
Unassigned FB as a % of Total Expenditures	495.2%	19.4%	(10.4%)	28.7%	(13.3%)	(14.7%)	(13.9%)	(5.5%)	8.4%

**Grand Rapids MI**  
**CORRIDOR IMPROVEMENT AUTHORITY - SOUTHTOWN (7811)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Southtown (formerly Madison Square) Corridor Improvement Authority (7811)</i></b>									
<b>Revenues</b>									
401-Taxes	183,138	180,800	180,800	267,395	287,270	316,097	347,807	382,687	421,056
664-Investment Income & Rentals	22,544	4,714	4,714	4,714	5,602	2,843	3,964	4,860	5,308
671-Other Revenues	100,000	-	-	-	-	-	-	-	-
<b>Southtown CIA Total Revenues</b>	<b>305,682</b>	<b>185,514</b>	<b>185,514</b>	<b>272,109</b>	<b>292,872</b>	<b>318,940</b>	<b>351,771</b>	<b>387,547</b>	<b>426,364</b>
<b>Expenditures</b>									
751-Supplies	47,225	-	-	40,000	20,000	80,000	20,000	20,000	20,000
800-Other Services and Charges	143,507	319,000	319,000	193,609	697,008	254,000	284,000	334,000	334,000
<b>Southtown CIA Total Expenditures</b>	<b>190,733</b>	<b>319,000</b>	<b>319,000</b>	<b>233,609</b>	<b>717,008</b>	<b>334,000</b>	<b>304,000</b>	<b>354,000</b>	<b>354,000</b>
<b>Southtown CIA NET INCOME (LOSS)</b>	<b>114,950</b>	<b>(133,486)</b>	<b>(133,486)</b>	<b>38,500</b>	<b>(424,136)</b>	<b>(15,060)</b>	<b>47,771</b>	<b>33,547</b>	<b>72,364</b>
<b>Beginning Fund Balance</b>	<b>295,961</b>	<b>410,910</b>	<b>410,910</b>	<b>410,910</b>	<b>449,410</b>	<b>25,274</b>	<b>10,214</b>	<b>57,985</b>	<b>91,532</b>
<b>Ending Fund Balance</b>	<b>410,910</b>	<b>277,424</b>	<b>277,424</b>	<b>449,410</b>	<b>25,274</b>	<b>10,214</b>	<b>57,985</b>	<b>91,532</b>	<b>163,896</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	28,610	47,850	47,850	35,041	107,551	50,100	45,600	53,100	53,100
Unassigned Fund Balance	382,300	229,574	229,574	414,369	(82,277)	(39,886)	12,385	38,432	110,796
<b>Total</b>	<b>410,910</b>	<b>277,424</b>	<b>277,424</b>	<b>449,410</b>	<b>25,274</b>	<b>10,214</b>	<b>57,985</b>	<b>91,532</b>	<b>163,896</b>
Unassigned FB as a % of Total Expenditures	200.4%	72.0%	72.0%	177.4%	(11.5%)	(11.9%)	4.1%	10.9%	31.3%

**Grand Rapids MI**  
**CORRIDOR IMPROVEMENT AUTHORITY - UPTOWN (7813)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Uptown Corridor Improvement Authority (7813)</i></b>									
<b>Revenues</b>									
401-Taxes	181,083	178,800	178,800	212,915	249,225	274,398	302,087	302,087	332,546
664-Investment Income & Rentals	9,441	1,903	1,903	1,903	2,554	1,296	1,807	2,215	2,420
<b><i>Uptown CIA Total Revenues</i></b>	<b>190,525</b>	<b>180,703</b>	<b>180,703</b>	<b>214,818</b>	<b>251,779</b>	<b>275,694</b>	<b>303,894</b>	<b>304,302</b>	<b>334,966</b>
<b>Expenditures</b>									
701-Personal Services	36,653	-	-	-	-	-	-	-	-
751-Supplies	24,959	-	-	78,750	20,600	20,000	20,000	20,000	20,000
800-Other Services and Charges	65,024	169,000	169,000	159,427	309,000	246,936	247,900	248,893	249,916
970-Capital Outlays	-	60,000	60,000	-	-	-	-	-	-
<b><i>Uptown CIA Total Expenditures</i></b>	<b>126,636</b>	<b>229,000</b>	<b>229,000</b>	<b>238,177</b>	<b>329,600</b>	<b>266,936</b>	<b>267,900</b>	<b>268,893</b>	<b>269,916</b>
<b><i>Uptown CIA NET INCOME (LOSS)</i></b>	<b>63,889</b>	<b>(48,297)</b>	<b>(48,297)</b>	<b>(23,359)</b>	<b>(77,821)</b>	<b>8,758</b>	<b>35,994</b>	<b>35,409</b>	<b>65,050</b>
<b><i>Beginning Fund Balance</i></b>	<b>77,988</b>	<b>141,876</b>	<b>141,876</b>	<b>141,876</b>	<b>118,517</b>	<b>40,696</b>	<b>49,454</b>	<b>85,448</b>	<b>120,857</b>
<b><i>Ending Fund Balance</i></b>	<b>141,876</b>	<b>93,579</b>	<b>93,579</b>	<b>118,517</b>	<b>40,696</b>	<b>49,454</b>	<b>85,448</b>	<b>120,857</b>	<b>185,907</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	18,995	34,350	34,350	35,727	49,440	40,040	40,185	40,334	40,487
Unassigned Fund Balance	122,881	59,229	59,229	82,791	(8,744)	9,414	45,263	80,523	145,420
Total	141,876	93,579	93,579	118,517	40,696	49,454	85,448	120,857	185,907
Unassigned FB as a % of Total Expenditures	97.0%	25.9%	25.9%	34.8%	(2.7%)	3.5%	16.9%	29.9%	53.9%

**Grand Rapids MI  
CORRIDOR IMPROVEMENT AUTHORITY - WESTSIDE (7814)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>West Side Corridor Improvement Authority (7814)</i></b>									
<b>Revenues</b>									
401-Taxes	149,278	121,730	121,730	151,830	188,871	208,008	229,059	229,059	252,215
664-Investment Income & Rentals	13,633	2,763	2,763	2,763	3,345	1,698	2,367	2,902	3,170
<b><i>West Side CIA Total Revenues</i></b>	<b>162,911</b>	<b>124,493</b>	<b>124,493</b>	<b>154,593</b>	<b>192,216</b>	<b>209,706</b>	<b>231,426</b>	<b>231,961</b>	<b>255,385</b>
<b>Expenditures</b>									
751-Supplies	54,055	-	-	-	155,000	5,000	5,000	5,000	5,000
800-Other Services and Charges	44,110	200,000	200,000	174,196	137,000	127,240	127,485	127,734	127,989
<b><i>West Side CIA Total Expenditures</i></b>	<b>98,165</b>	<b>200,000</b>	<b>200,000</b>	<b>174,196</b>	<b>292,000</b>	<b>132,240</b>	<b>132,485</b>	<b>132,734</b>	<b>132,989</b>
<b><i>West Side CIA NET INCOME (LOSS)</i></b>	<b>64,746</b>	<b>(75,507)</b>	<b>(75,507)</b>	<b>(19,603)</b>	<b>(99,784)</b>	<b>77,466</b>	<b>98,941</b>	<b>99,227</b>	<b>122,396</b>
<b><i>Beginning Fund Balance</i></b>	<b>158,803</b>	<b>223,549</b>	<b>223,549</b>	<b>223,549</b>	<b>203,946</b>	<b>104,162</b>	<b>181,628</b>	<b>280,569</b>	<b>379,796</b>
<b><i>Ending Fund Balance</i></b>	<b>223,549</b>	<b>148,042</b>	<b>148,042</b>	<b>203,946</b>	<b>104,162</b>	<b>181,628</b>	<b>280,569</b>	<b>379,796</b>	<b>502,192</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	14,725	30,000	30,000	26,129	43,800	19,836	19,873	19,910	19,948
Unassigned Fund Balance	208,824	118,042	118,042	177,816	60,362	161,792	260,696	359,886	482,244
<b>Total</b>	<b>223,549</b>	<b>148,042</b>	<b>148,042</b>	<b>203,946</b>	<b>104,162</b>	<b>181,628</b>	<b>280,569</b>	<b>379,796</b>	<b>502,192</b>
Unassigned FB as a % of Total Expenditures	212.7%	59.0%	59.0%	102.1%	20.7%	122.3%	196.8%	271.1%	362.6%

**Grand Rapids MI**  
**DOWNTOWN DEVELOPMENT AUTHORITY - SCHOOL TAX INCREMENT FUND (2482)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>DDA School Tax Increment (2482)</u></b>									
<b>Revenues</b>									
401-Taxes	7,251,867	6,986,750	6,986,750	6,986,750	7,225,103	-	-	-	-
664-Investment Income & Rentals	349,520	72,591	72,591	72,591	84,901	47,480	66,190	81,158	88,643
<b>DDA School Tax Increment</b>									
<b>Total Revenues</b>	<b>7,601,388</b>	<b>7,059,341</b>	<b>7,059,341</b>	<b>7,059,341</b>	<b>7,310,004</b>	<b>47,480</b>	<b>66,190</b>	<b>81,158</b>	<b>88,643</b>
<b>Expenditures</b>									
990-Debt Service	7,230,500	6,986,750	6,986,750	6,986,750	6,814,500	-	-	-	-
<b>DDA School Tax Increment</b>									
<b>Total Expenditures</b>	<b>7,230,500</b>	<b>6,986,750</b>	<b>6,986,750</b>	<b>6,986,750</b>	<b>6,814,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DDA School Tax Increment</b>									
<b>NET INCOME (LOSS)</b>	<b>370,888</b>	<b>72,591</b>	<b>72,591</b>	<b>72,591</b>	<b>495,504</b>	<b>47,480</b>	<b>66,190</b>	<b>81,158</b>	<b>88,643</b>
<b>Beginning Fund Balance</b>	<b>(938,982)</b>	<b>(568,095)</b>	<b>(568,095)</b>	<b>(568,095)</b>	<b>(495,504)</b>	<b>0</b>	<b>47,480</b>	<b>113,670</b>	<b>194,828</b>
<b>Ending Fund Balance</b>	<b>(568,095)</b>	<b>(495,504)</b>	<b>(495,504)</b>	<b>(495,504)</b>	<b>0</b>	<b>47,480</b>	<b>113,670</b>	<b>194,828</b>	<b>283,471</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	1,084,575	1,048,013	1,048,013	1,048,013	1,022,175	-	-	-	-
Unassigned Fund Balance	(1,652,670)	(1,543,516)	(1,543,516)	(1,543,516)	(1,022,175)	47,480	113,670	194,828	283,471
<b>Total</b>	<b>(568,095)</b>	<b>(495,504)</b>	<b>(495,504)</b>	<b>(495,504)</b>	<b>0</b>	<b>47,480</b>	<b>113,670</b>	<b>194,828</b>	<b>283,471</b>
Unassigned FB as a % of Total Expenditures	(22.9%)	(22.1%)	(22.1%)	(22.1%)	(15.%)	n/a	n/a	n/a	n/a

**Grand Rapids MI**  
**DOWNTOWN DEVELOPMENT AUTHORITY - NON-TAX INCREMENT FUND (2483)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>DDA Non Tax Increment (2483)</u></b>									
<b>Revenues</b>									
501-Federal Grants	-	-	297,285	-	-	-	-	-	-
600-Charges for Services	577,853	738,000	738,000	200,000	250,000	500,000	500,000	500,000	500,000
664-Investment Income & Rentals	316,725	155,411	155,411	141,267	151,036	121,476	133,916	143,478	147,355
671-Other Revenues	2,013,307	339,670	339,670	231,176	232,623	36,467	38,051	39,707	41,439
<b>DDA Non Tax Increment Total Revenues</b>	<b>2,907,885</b>	<b>1,233,081</b>	<b>1,530,366</b>	<b>572,443</b>	<b>633,659</b>	<b>657,943</b>	<b>671,967</b>	<b>683,185</b>	<b>688,794</b>
<b>Expenditures</b>									
751-Supplies	179,729	275,000	572,285	345,000	501,000	235,000	230,000	230,000	230,000
800-Other Services and Charges	1,163,323	1,925,400	1,925,400	1,324,500	1,399,000	903,000	671,000	671,000	671,000
970-Capital Outlays	-	600,000	600,000	613,164	-	-	-	-	-
<b>DDA Non Tax Increment Total Expenditures</b>	<b>1,343,052</b>	<b>2,800,400</b>	<b>3,097,685</b>	<b>2,282,664</b>	<b>1,900,000</b>	<b>1,138,000</b>	<b>901,000</b>	<b>901,000</b>	<b>901,000</b>
<b>DDA Non Tax Increment NET INCOME (LOSS)</b>	<b>1,564,833</b>	<b>(1,567,319)</b>	<b>(1,567,319)</b>	<b>(1,710,221)</b>	<b>(1,266,341)</b>	<b>(480,057)</b>	<b>(229,033)</b>	<b>(217,815)</b>	<b>(212,206)</b>
<b>Beginning Fund Balance</b>	<b>4,994,858</b>	<b>6,559,691</b>	<b>6,559,691</b>	<b>6,559,691</b>	<b>4,849,470</b>	<b>3,583,129</b>	<b>3,103,072</b>	<b>2,874,039</b>	<b>2,656,224</b>
<b>Ending Fund Balance</b>	<b>6,559,691</b>	<b>4,992,372</b>	<b>4,992,372</b>	<b>4,849,470</b>	<b>3,583,129</b>	<b>3,103,072</b>	<b>2,874,039</b>	<b>2,656,224</b>	<b>2,444,018</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	201,458	420,060	464,653	342,400	285,000	170,700	135,150	135,150	135,150
Unassigned Fund Balance	6,358,233	4,572,312	4,527,719	4,507,070	3,298,129	2,932,372	2,738,889	2,521,074	2,308,868
<b>Total</b>	<b>6,559,691</b>	<b>4,992,372</b>	<b>4,992,372</b>	<b>4,849,470</b>	<b>3,583,129</b>	<b>3,103,072</b>	<b>2,874,039</b>	<b>2,656,224</b>	<b>2,444,018</b>
Unassigned FB as a % of Total Expenditures	473.4%	163.3%	146.2%	197.4%	173.6%	257.7%	304.0%	279.8%	256.3%

**Grand Rapids MI**  
**DOWNTOWN DEVELOPMENT AUTHORITY - LOCAL TAX INCREMENT FUND (2484)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>DDA Local Tax Increment (2484)</i></b>									
<b>Revenues</b>									
401-Taxes	6,242,210	6,153,095	6,153,095	6,878,517	6,945,993	6,625,832	6,692,218	6,759,268	6,826,988
600-Charges for Services	200	-	-	-	-	-	-	-	-
664-Investment Income & Rentals	458,417	112,397	112,397	112,397	104,867	58,645	81,756	100,245	109,489
671-Other Revenues	441,497	5,000	5,000	1,000	1,755,000	605,000	5,000	5,000	5,000
<b><i>DDA Local Tax Increment</i></b>	<b>7,142,325</b>	<b>6,270,492</b>	<b>6,270,492</b>	<b>6,991,914</b>	<b>8,805,860</b>	<b>7,289,477</b>	<b>6,778,974</b>	<b>6,864,513</b>	<b>6,941,477</b>
<b><i>Total Revenues</i></b>									
<b>Expenditures</b>									
701-Personal Services	935,460	51,336	51,336	51,336	55,368	56,112	57,012	57,756	58,344
751-Supplies	160,397	410,153	410,153	600,000	507,341	391,977	392,876	393,752	394,595
800-Other Services and Charges	3,302,670	5,583,511	5,583,511	5,369,334	5,582,291	4,326,911	4,661,112	4,896,012	4,621,631
970-Capital Outlays	1,644,586	3,830,000	3,830,000	1,547,619	6,550,000	2,730,000	800,000	800,000	-
990-Debt Service	342,246	337,810	337,810	337,510	315,400	318,700	316,500	-	-
<b><i>DDA Local Tax Increment</i></b>	<b>6,385,358</b>	<b>10,212,810</b>	<b>10,212,810</b>	<b>7,905,799</b>	<b>13,010,400</b>	<b>7,823,700</b>	<b>6,227,500</b>	<b>6,147,520</b>	<b>5,074,570</b>
<b><i>Total Expenditures</i></b>									
<b><i>DDA Local Tax Increment NET INCOME (LOSS)</i></b>	<b>756,966</b>	<b>(3,942,318)</b>	<b>(3,942,318)</b>	<b>(913,885)</b>	<b>(4,204,540)</b>	<b>(534,223)</b>	<b>551,474</b>	<b>716,993</b>	<b>1,866,907</b>
<b><i>Beginning Fund Balance</i></b>	<b>6,192,005</b>	<b>6,948,971</b>	<b>6,948,971</b>	<b>6,948,971</b>	<b>6,035,086</b>	<b>1,830,546</b>	<b>1,296,323</b>	<b>1,847,797</b>	<b>2,564,790</b>
<b><i>Ending Fund Balance</i></b>	<b>6,948,971</b>	<b>3,006,653</b>	<b>3,006,653</b>	<b>6,035,086</b>	<b>1,830,546</b>	<b>1,296,323</b>	<b>1,847,797</b>	<b>2,564,790</b>	<b>4,431,697</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	957,804	1,531,922	1,531,922	1,185,870	1,951,560	1,173,555	934,125	922,128	761,186
Unassigned Fund Balance	5,991,168	1,474,732	1,474,732	4,849,217	(121,014)	122,768	913,672	1,642,662	3,670,512
Total	6,948,971	3,006,653	3,006,653	6,035,086	1,830,546	1,296,323	1,847,797	2,564,790	4,431,697
Unassigned FB as a % of Total Expenditures	93.8%	14.4%	14.4%	61.3%	(0.9%)	1.6%	14.7%	26.7%	72.3%



**Grand Rapids MI  
DOWNTOWN IMPROVEMENT DISTRICT - AREAWIDE (2510)  
STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>DID-General (2510)</u></b>									
<b>Revenues</b>									
664-Investment Income & Rentals	31,704	11,240	11,240	11,240	5,906	3,303	4,604	5,646	6,166
671-Other Revenues	896,969	957,211	957,211	874,870	909,267	-	-	-	-
695-Other Financing Sources	(25,000)	-	-	-	-	-	-	-	-
<b>DID-General Total Revenues</b>	<b>903,672</b>	<b>968,451</b>	<b>968,451</b>	<b>886,110</b>	<b>915,173</b>	<b>3,303</b>	<b>4,604</b>	<b>5,646</b>	<b>6,166</b>
<b>Expenditures</b>									
701-Personal Services	126,097	7,788	7,788	5,732	8,388	8,508	8,652	8,772	8,844
751-Supplies	45,280	33,248	33,248	3,500	12,648	-	-	-	-
800-Other Services and Charges	900,776	1,012,175	1,012,175	980,581	1,035,296	41,545	42,376	43,224	44,088
970-Capital Outlays	4,438	-	-	-	-	-	-	-	-
<b>DID-General Total Expenditures</b>	<b>1,076,591</b>	<b>1,053,211</b>	<b>1,053,211</b>	<b>989,813</b>	<b>1,056,332</b>	<b>50,053</b>	<b>51,028</b>	<b>51,996</b>	<b>52,932</b>
<b>DID-General NET INCOME (LOSS)</b>	<b>(172,918)</b>	<b>(84,760)</b>	<b>(84,760)</b>	<b>(103,703)</b>	<b>(141,159)</b>	<b>(46,750)</b>	<b>(46,424)</b>	<b>(46,350)</b>	<b>(46,766)</b>
<b>Beginning Fund Balance</b>	<b>424,983</b>	<b>252,065</b>	<b>252,065</b>	<b>252,065</b>	<b>148,362</b>	<b>7,203</b>	<b>(39,547)</b>	<b>(85,971)</b>	<b>(132,321)</b>
<b>Ending Fund Balance</b>	<b>252,065</b>	<b>167,305</b>	<b>167,305</b>	<b>148,362</b>	<b>7,203</b>	<b>(39,547)</b>	<b>(85,971)</b>	<b>(132,321)</b>	<b>(179,087)</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	161,489	157,982	157,982	148,472	158,450	7,508	7,654	7,799	7,940
Unassigned Fund Balance	90,576	9,323	9,323	(110)	(151,247)	(47,055)	(93,626)	(140,121)	(187,027)
<b>Total</b>	<b>252,065</b>	<b>167,305</b>	<b>167,305</b>	<b>148,362</b>	<b>7,203</b>	<b>(39,547)</b>	<b>(85,971)</b>	<b>(132,321)</b>	<b>(179,087)</b>
Unassigned FB as a % of Total Expenditures	8.4%	0.9%	0.9%	(0.%)	(14.3%)	(94.%)	(183.5%)	(269.5%)	(353.3%)

**Grand Rapids MI**  
**DOWNTOWN IMPROVEMENT DISTRICT - LOUIS CAMPAU PROMENADE SNOWMELT DISTRICT FUND (2511) <sup>(1)</sup>**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Did-Campau (2511)</i></b>									
<b>Revenues</b>									
664-Investment Income & Rentals	2,174	670	670	670	-	-	-	-	-
671-Other Revenues	48,620	57,199	57,199	57,199	-	-	-	-	-
<b><i>Did-Campau Total Revenues</i></b>	<b>50,794</b>	<b>57,869</b>	<b>57,869</b>	<b>57,869</b>	-	-	-	-	-
<b>Expenditures</b>									
800-Other Services and Charges	39,417	57,199	57,199	25,000	-	-	-	-	-
<b><i>Did-Campau Total Expenditures</i></b>	<b>39,417</b>	<b>57,199</b>	<b>57,199</b>	<b>25,000</b>	-	-	-	-	-
<b><i>Did-Campau NET INCOME (LOSS)</i></b>	<b>11,377</b>	<b>670</b>	<b>670</b>	<b>32,869</b>	-	-	-	-	-
<b><i>Beginning Fund Balance</i></b>	<b>23,285</b>	<b>34,662</b>	<b>34,662</b>	<b>34,662</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>
<b><i>Ending Fund Balance</i></b>	<b>34,662</b>	<b>35,332</b>	<b>35,332</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	5,913	8,580	8,580	3,750	-	-	-	-	-
Unassigned Fund Balance	28,749	26,752	26,752	63,781	67,531	67,531	67,531	67,531	67,531
<b>Total</b>	<b>34,662</b>	<b>35,332</b>	<b>35,332</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>	<b>67,531</b>
Unassigned FB as a % of Total Expenditures	72.9%	46.8%	46.8%	255.1%	n/a	n/a	n/a	n/a	n/a

(1) On March 25, 2021 the DID Board recommended to the City Commission to combine the three Snowmelt Districts (Funds 2511-2513) into one center City Snowmelt District (Fund 2519). City Commission approved this on June 1, 2021.

**Grand Rapids MI**  
**DOWNTOWN IMPROVEMENT DISTRICT - MONROE CENTER SNOWMELT DISTRICT FUND (2512) <sup>(1)</sup>**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>DID-Monroe Center (2512)</i></b>									
<b>Revenues</b>									
664-Investment Income & Rentals	27,541	6,806	6,806	6,806	-	-	-	-	-
671-Other Revenues	168,826	141,263	141,263	141,263	-	-	-	-	-
<b><i>DID-Monroe Center Total Revenues</i></b>	<b>196,367</b>	<b>148,069</b>	<b>148,069</b>	<b>148,069</b>	-	-	-	-	-
<b>Expenditures</b>									
800-Other Services and Charges	68,009	141,263	141,263	50,000	-	-	-	-	-
<b><i>DID-Monroe Center Total Expenditures</i></b>	<b>68,009</b>	<b>141,263</b>	<b>141,263</b>	<b>50,000</b>	-	-	-	-	-
<b><i>DID-Monroe Center NET INCOME (LOSS)</i></b>	<b>128,358</b>	<b>6,806</b>	<b>6,806</b>	<b>98,069</b>	-	-	-	-	-
<b><i>Beginning Fund Balance</i></b>	<b>446,912</b>	<b>575,270</b>	<b>575,270</b>	<b>575,270</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>
<b><i>Ending Fund Balance</i></b>	<b>575,270</b>	<b>582,076</b>	<b>582,076</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>
<b><i>Reserve Targets</i></b>									
Assigned to Operations - 15% of Total Spending	10,201	21,189	21,189	7,500	-	-	-	-	-
Unassigned Fund Balance	565,069	560,886	560,886	665,839	673,339	673,339	673,339	673,339	673,339
<b>Total</b>	<b>575,270</b>	<b>582,076</b>	<b>582,076</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>	<b>673,339</b>
Unassigned FB as a % of Total Expenditures	830.9%	397.1%	397.1%	1331.7%	n/a	n/a	n/a	n/a	n/a

(1) On March 25, 2021 the DID Board recommended to the City Commission to combine the three Snowmelt Districts (Funds 2511-2513) into one center City Snowmelt District (Fund 2519). City Commission approved this on June 1, 2021.

**Grand Rapids MI**  
**DOWNTOWN IMPROVEMENT DISTRICT - MONUMENT PARK SNOWMELT DISTRICT (2513) <sup>(1)</sup>**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>DID-Monument Park (2513)</i></b>									
<b>Revenues</b>									
664-Investment Income & Rentals	753	98	98	98	-	-	-	-	-
671-Other Revenues	6,440	26,357	26,357	26,357	-	-	-	-	-
695-Other Financing Sources	25,000	-	-	-	-	-	-	-	-
<b><i>DID-Monument Park Total Revenues</i></b>	<b>32,193</b>	<b>26,455</b>	<b>26,455</b>	<b>26,455</b>	-	-	-	-	-
<b>Expenditures</b>									
800-Other Services and Charges	25,397	26,357	26,357	14,000	-	-	-	-	-
<b><i>DID-Monument Park Total Expenditures</i></b>	<b>25,397</b>	<b>26,357</b>	<b>26,357</b>	<b>14,000</b>	-	-	-	-	-
<b><i>DID-Monument Park NET INCOME (LOSS)</i></b>	<b>6,795</b>	<b>98</b>	<b>98</b>	<b>12,455</b>	-	-	-	-	-
<b><i>Beginning Fund Balance</i></b>	<b>6,295</b>	<b>13,090</b>	<b>13,090</b>	<b>13,090</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>
<b><i>Ending Fund Balance</i></b>	<b>13,090</b>	<b>13,188</b>	<b>13,188</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	3,810	3,954	3,954	2,100	-	-	-	-	-
Unassigned Fund Balance	9,280	9,234	9,234	23,445	25,545	25,545	25,545	25,545	25,545
<b>Total</b>	<b>13,090</b>	<b>13,188</b>	<b>13,188</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>	<b>25,545</b>
Unassigned FB as a % of Total Expenditures	36.5%	35.%	35.%	167.5%	n/a	n/a	n/a	n/a	n/a

(1) On March 25, 2021 the DID Board recommended to the City Commission to combine the three Snowmelt Districts (Funds 2511-2513) into one center City Snowmelt District (Fund 2519). City Commission approved this on June 1, 2021.

**Grand Rapids MI**  
**DOWNTOWN IMPROVEMENT DISTRICT - SNOWMELT DISTRICT (2519) <sup>(1)</sup>**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><u>DID-Snowmelt (2519)</u></b>									
<b>Revenues</b>									
664-Investment Income & Rentals	-	-	-	-	7,120	3,982	5,551	6,807	7,435
671-Other Revenues	-	-	-	-	180,000	-	-	-	-
<b>DID-Snowmelt Total Revenues</b>	-	-	-	-	<b>187,120</b>	<b>3,982</b>	<b>5,551</b>	<b>6,807</b>	<b>7,435</b>
<b>Expenditures</b>									
800-Other Services and Charges	-	-	-	-	180,000	-	-	-	-
<b>DID-Snowmelt Total Expenditures</b>	-	-	-	-	<b>180,000</b>	-	-	-	-
<b>DID-Snowmelt NET INCOME (LOSS)</b>	-	-	-	-	<b>7,120</b>	<b>3,982</b>	<b>5,551</b>	<b>6,807</b>	<b>7,435</b>
<b>Beginning Fund Balance</b>	-	-	-	-	-	<b>7,120</b>	<b>11,102</b>	<b>16,653</b>	<b>23,460</b>
<b>Ending Fund Balance</b>	-	-	-	-	<b>7,120</b>	<b>11,102</b>	<b>16,653</b>	<b>23,460</b>	<b>30,895</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	-	-	-	-	27,000	-	-	-	-
Unassigned Fund Balance	-	-	-	-	(19,880)	11,102	16,653	23,460	30,895
<b>Total</b>	-	-	-	-	<b>7,120</b>	<b>11,102</b>	<b>16,653</b>	<b>23,460</b>	<b>30,895</b>
Unassigned FB as a % of Total Expenditures	n/a	n/a	n/a	n/a	(11.%)	n/a	n/a	n/a	n/a

(1) On March 25, 2021 the DID Board recommended to the City Commission to combine the three Snowmelt Districts (Funds 2511-2513) into one center City Snowmelt District (Fund 2519). City Commission approved this on June 1, 2021.

**Grand Rapids MI**  
**MONROE NORTH TAX INCREMENT FINANCE AUTHORITY (2470)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b><i>Tax Increment Finance Authority (2470)</i></b>									
<b>Revenues</b>									
401-Taxes	397,298	388,900	388,900	405,427	409,532	413,677	417,864	422,092	426,363
539-State Grants	131,352	127,411	127,411	134,479	130,445	126,531	122,735	119,053	115,482
664-Investment Income & Rentals	101,550	26,921	26,921	26,921	24,614	13,765	19,189	23,529	25,698
671-Other Revenues	2,431	-	-	-	-	-	-	-	-
<b><i>Tax Increment Finance Authority Total Revenues</i></b>	<b>632,630</b>	<b>543,232</b>	<b>543,232</b>	<b>566,827</b>	<b>564,591</b>	<b>553,973</b>	<b>559,788</b>	<b>564,674</b>	<b>567,543</b>
<b>Expenditures</b>									
701-Personal Services	73,242	4,668	4,668	3,605	5,028	5,100	5,184	5,244	5,292
751-Supplies	2,957	56,895	56,895	186,183	82,096	57,303	57,516	57,735	57,961
800-Other Services and Charges	224,408	640,880	640,880	148,547	604,495	822,410	525,285	328,266	331,344
970-Capital Outlays	14,620	350,000	350,000	275,000	80,000	80,000	80,000	80,000	80,000
990-Debt Service	37,730	38,034	38,034	37,944	-	-	-	-	-
<b><i>Tax Increment Finance Authority Total Expenditures</i></b>	<b>352,957</b>	<b>1,090,477</b>	<b>1,090,477</b>	<b>651,279</b>	<b>771,619</b>	<b>964,813</b>	<b>667,985</b>	<b>471,245</b>	<b>474,597</b>
<b><i>Tax Increment Finance Authority NET INCOME (LOSS)</i></b>	<b>279,673</b>	<b>(547,245)</b>	<b>(547,245)</b>	<b>(84,452)</b>	<b>(207,028)</b>	<b>(410,840)</b>	<b>(108,197)</b>	<b>93,429</b>	<b>92,946</b>
<b><i>Beginning Fund Balance</i></b>	<b>1,863,678</b>	<b>2,143,350</b>	<b>2,143,350</b>	<b>2,143,350</b>	<b>2,058,898</b>	<b>1,851,870</b>	<b>1,441,030</b>	<b>1,332,833</b>	<b>1,426,262</b>
<b><i>Ending Fund Balance</i></b>	<b>2,143,350</b>	<b>1,596,105</b>	<b>1,596,105</b>	<b>2,058,898</b>	<b>1,851,870</b>	<b>1,441,030</b>	<b>1,332,833</b>	<b>1,426,262</b>	<b>1,519,208</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	52,944	163,572	163,572	97,692	115,743	144,722	100,198	70,687	71,190
Unassigned Fund Balance	2,090,407	1,432,534	1,432,534	1,961,207	1,736,128	1,296,309	1,232,636	1,355,576	1,448,019
Total	2,143,350	1,596,105	1,596,105	2,058,898	1,851,870	1,441,030	1,332,833	1,426,262	1,519,208
Unassigned FB as a % of Total Expenditures	592.3%	131.4%	131.4%	301.1%	225.%	134.4%	184.5%	287.7%	305.1%

**Grand Rapids MI**  
**SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY (2500)**  
**STATEMENT OF OPERATIONS**

	ACTUAL 2020	ADOPTED 2021	AMENDED 2021	2021 Fiscal Year Estimate	PROPOSED 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026
<b>SmartZone LDFA (2500)</b>									
<b>Revenues</b>									
401-Taxes	1,703,726	1,129,337	1,129,337	1,295,610	1,200,000	1,206,250	1,212,531	1,232,531	1,238,844
539-State Grants	413,934	255,000	255,000	412,020	255,000	150,000	150,000	150,000	150,000
664-Investment Income & Rentals	217,674	65,038	65,038	65,038	52,685	29,463	41,074	50,363	55,007
671-Other Revenues	99,869	5,600	5,600	5,600	5,600	5,600	5,600	5,600	3,558
<b>SmartZone LDFA Total Revenues</b>	<b>2,435,204</b>	<b>1,454,975</b>	<b>1,454,975</b>	<b>1,778,268</b>	<b>1,513,285</b>	<b>1,391,313</b>	<b>1,409,205</b>	<b>1,438,494</b>	<b>1,447,409</b>
<b>Expenditures</b>									
701-Personal Services	155,193	191,532	191,532	121,953	223,676	230,672	236,376	240,300	242,796
751-Supplies	2,635	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	1,937,191	4,555,383	4,555,383	1,754,928	3,067,124	1,893,161	1,894,472	1,395,872	1,397,322
995-Other Financing	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>SmartZone LDFA Total Expenditures</b>	<b>2,095,019</b>	<b>4,773,915</b>	<b>4,773,915</b>	<b>1,903,881</b>	<b>3,317,800</b>	<b>2,150,833</b>	<b>2,157,848</b>	<b>1,663,172</b>	<b>1,667,118</b>
<b>SmartZone LDFA NET INCOME (LOSS)</b>	<b>340,185</b>	<b>(3,318,940)</b>	<b>(3,318,940)</b>	<b>(125,613)</b>	<b>(1,804,515)</b>	<b>(759,520)</b>	<b>(748,643)</b>	<b>(224,678)</b>	<b>(219,709)</b>
<b>Beginning Fund Balance</b>	<b>3,763,822</b>	<b>4,104,008</b>	<b>4,104,008</b>	<b>4,104,008</b>	<b>3,978,395</b>	<b>2,173,880</b>	<b>1,414,360</b>	<b>665,717</b>	<b>441,039</b>
<b>Ending Fund Balance</b>	<b>4,104,008</b>	<b>785,068</b>	<b>785,068</b>	<b>3,978,395</b>	<b>2,173,880</b>	<b>1,414,360</b>	<b>665,717</b>	<b>441,039</b>	<b>221,330</b>
<b>Reserve Targets</b>									
Assigned to Operations - 15% of Total Spending	314,253	716,087	716,087	285,582	497,670	322,625	323,677	249,476	250,068
Unassigned Fund Balance	3,789,755	68,980	68,980	3,692,812	1,676,210	1,091,735	342,039	191,563	(28,738)
<b>Total</b>	<b>4,104,008</b>	<b>785,068</b>	<b>785,068</b>	<b>3,978,395</b>	<b>2,173,880</b>	<b>1,414,360</b>	<b>665,717</b>	<b>441,039</b>	<b>221,330</b>
Unassigned FB as a % of Total Expenditures	180.9%	1.4%	1.4%	194.0%	50.5%	50.8%	15.9%	11.5%	(1.7%)



CITY OF  
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## APPENDIX E - CITY DEBT

### Statutory and Constitutional Debt Provisions

Section 21 of Article VII of the State Constitution establishes the authority, subject to statutory and constitutional limitations, for municipalities like the City to incur debt for public purposes:

“The legislature shall provide by general laws for the incorporation of cities and villages. Such laws shall limit their rate of ad valorem property taxation for municipal purposes, and restrict the powers of cities and villages to borrow money and contract debts. Each city and village is granted power to levy other taxes for public purposes, subject to limitations and prohibitions provided by this constitution or by law.”

In accordance with the authority granted to the State Legislature, the Michigan Home Rule City Act limits the amount of debt a city may have outstanding at any time. Section 4(a) of this Act provides:

“... the net indebtedness incurred for all public purpose may be as much as but shall not exceed the greater of the following:

- (a) Ten percent of the assessed value of all real and personal property in the city.
- (b) Fifteen percent of the assessed value of all the real and personal property in the city if that portion of the total amount of indebtedness incurred which exceeds 10% is or has been used solely for the construction or renovation of hospital facilities.”

Significant exceptions to these legal debt limitations are permitted by the Home Rule City Act for certain types of indebtedness which include: special assessment bonds and State Transportation Fund Act 175 bonds (formerly, motor vehicle highway fund bonds), even though they are general obligations; revenue bonds payable from revenues only, whether secured by a mortgage or not; bonds issued or contract obligations or assessments incurred to comply with an order of the Water Resources Commission of the State or a court of competent jurisdiction, and obligations incurred for water supply, sewage, drainage or refuse disposal or resource recovery projects necessary to protect the public health by abating pollution.

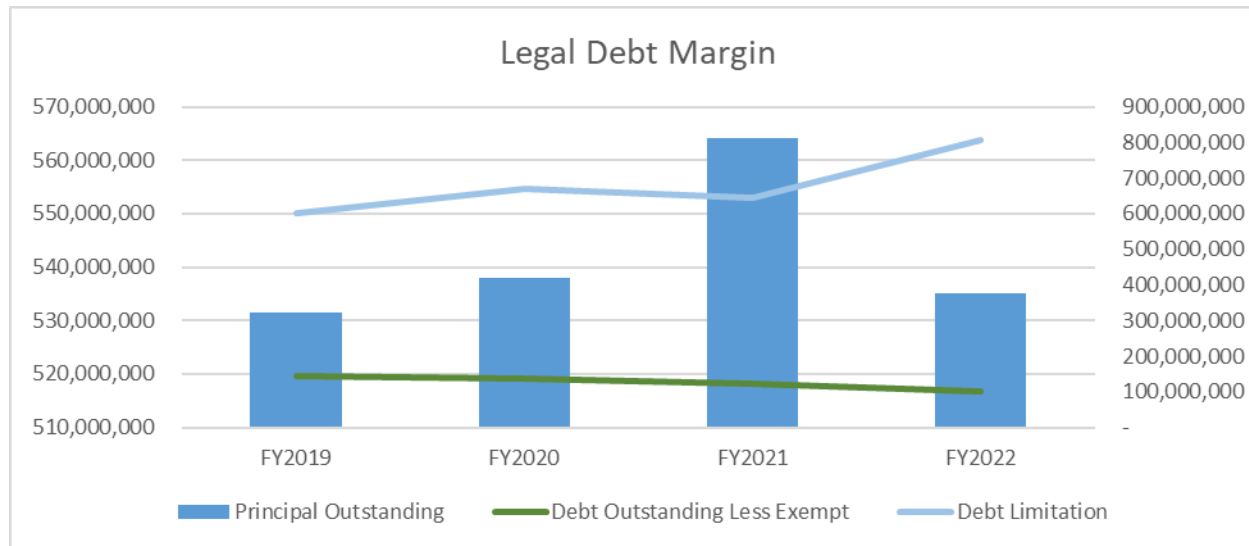
The State’s legal debt limit exemptions apply to all of the City’s Sanitary Sewer System bond issues, Water Supply System bond issues, Michigan Revolving Fund Sewer and Water Systems Junior Lien bond issues, and Grand Valley Regional Biosolids Authority bond issues. Please see the next page for the City’s legal debt margin calculation.

## Legal Debt Margin

Pursuant to the statutory and constitutional debt provisions described above, the following table calculates the amount of new principal, the “Legal Debt Margin,” which the City may legally issue as of July 21, 2021.

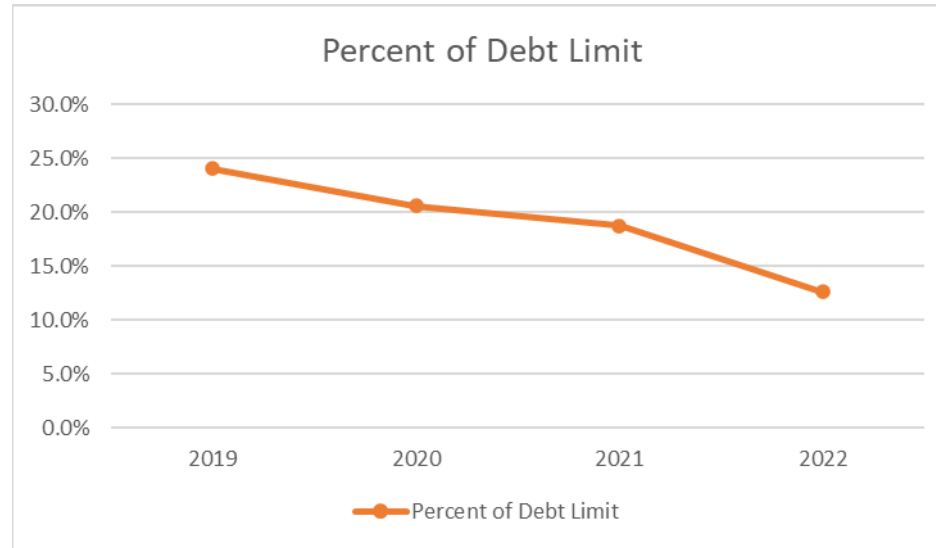
Debt Limitation <sup>(1)</sup> .....	\$806,470,270
Principal Outstanding.....	\$535,194,299
Less: Exempt Debt.....	(433,548,040) <u>\$101,646,259</u>
Legal Debt Margin .....	<u>\$704,824,011</u>

(1) 10% of \$8,064,702,700, which is the City’s Total SEV for the fiscal year ending June 30, 2022. “Total SEV” includes real and personal ad valorem property values as well as the SEV of real and personal property granted property tax abatements.



The bars on the above chart correspond to the dollar amounts on the left and show the City’s total outstanding principal by fiscal year. The lines correspond to the dollar amounts on the right. The top (light blue) line shows the City’s debt limitation, which is equal to 10% of total SEV for the fiscal year. The lower (green) line shows the non-exempt debt, which is equal to debt outstanding less exempt debt.

Non-exempt debt (green line) has been relatively stable over the last four years, whereas the City's debt limitation (light blue line) has grown as property values increased.



In fiscal year 2022, the City is utilizing 12.6% of its debt capacity, which is down from 24% in fiscal year 2019. This reduction is not due to less outstanding debt, but rather an increase in the debt limit as property values rise.

### Grand Rapids Municipal Bond Ratings

The City's financial status is regularly reviewed by nationally recognized municipal bond rating agencies. The City's most recent Sanitary Sewer System revenue bonds were issued in July 2021 and received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's. The City's Water Supply System received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's for its most recent issue in June 2020. The City's most recent limited tax general obligation (LTGO) bond ratings were issued in July 2021 and received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's.

## Cash vs. Bond Funding

The City of Grand Rapids will debt finance longer-lived projects requiring more substantial investment when capacity is limited and intergenerational equity is desirable (i.e., large water and sewer infrastructure projects). Intergenerational equity is the concept of fairness between generations. In terms of capital investment, debt financing allows the cost to be spread over 20 or 30 years thereby better matching cost to those utilizing and benefiting from the capital investment. Cash funding is generally preferred for one-time or shorter-lived capital projects when capacity exists, thereby avoiding interest expense and other financing charges.

<b>Debt Obligation Issuer and Description</b>	<b>Purpose of Obligation</b>
City of Grand Rapids Water Supply and Sanitary Sewer Systems Revenue Bonds and Junior Lien Debt	The City's Water Supply and Sanitary Sewer Systems periodically issue revenue bonds for the financing of new construction and certain improvements to their respective systems. These revenue bonds are not general obligations of the City, they are paid solely from the revenues derived from the system's operations. The Water and Sewer Systems will also periodically issue Junior Lien debt through State of Michigan Revolving Fund loans. These loans typically offer a lower interest rate than traditional revenue bonds and certain projects (or portions thereof) may qualify for partial principal forgiveness.
The Grand Rapids Building Authority (GRBA) 2019 A&B and 2020 A&B Refunding Bonds	The Grand Rapids Building Authority (GRBA) is able to issue debt to acquire, furnish, equip, own, enlarge buildings, parking lots, parking structures, or facilities necessary or convenient for the effective use of the City. The GRBA has two series of outstanding debt. The 2019 A & B refunding bonds refunded bonds that were originally issued to purchase and reconstruct the building at One North Division which is leased to the State of Michigan and a portion subleased to the Federal Bankruptcy Court. The 2020 A & B refunding bonds refunded bonds that were originally issued for the construction of Monroe Center Parking Ramp, the purchase of 1120 Monroe, the purchase of the Gallery Parking Ramp, and reconstruction of the Community Archives and Research Center.
Downtown Development Authority (DDA)	The Downtown Development Authority (DDA) has one outstanding debt issue which refunded bonds that were originally issued for Construction of the Van Andel Arena. The DDA also pays the debt service for the City/County Joint Building Authority Series 2013 B bonds which refunded bonds that were originally issued to help construct DeVos Place.
Brownfield Redevelopment Authority	The Brownfield Redevelopment Authority has two outstanding debt issues for street reconstruction in connection with various Brownfield projects.

<p>City of Grand Rapids Capital Improvement Bonds - Limited Tax General Obligation Series 2013, 2016, 2017, 2018, and 2021</p>	<p>Capital Improvement Bonds are a Limited Tax General Obligation of the City. In 2013, the City issued bonds to acquire 201 Market, finance various capital improvements, and purchase equipment. In 2016, the City issued Capital Improvement Bonds to finance street rehabilitation and reconstruction as part of the City's Vital Street program. The City has also issued bonds to finance capital repairs at the City's Cemeteries (series 2017) and to upgrade the street lighting system and duct banks (series 2018 &amp; 2021).</p> <p>In 2016, the City issued Limited Tax General Obligation bonds to refund three different series of bonds. The refunded bonds were for the construction of the Cherry Commerce Parking Ramp, construction of the Weston Commerce Parking Ramp, repairs to the Fulton Street Cemetery Wall, certain street rehabilitation and reconstruction, and utility conduits.</p>
<p>City of Grand Rapids Water Supply System Qualified Energy Conservation Bonds (QECBs), series 2014</p>	<p>The City issued Qualified Energy Conservation Bonds (QECBs), series 2014 for improvements to the Lake Michigan Filtration Plant. The City is reimbursed by the federal government for the interest on these bonds net of the current federal sequestration reduction.</p>
<p>City of Grand Rapids Kent County Drain Commission Series 2014 and 2016</p>	<p>The City has opted to finance Grand River flood control improvements through the Kent County Drain Commission as part of its Intra-County Drain Project. Currently the City has two outstanding debt issues from 2014 and 2016. These financed a variety of improvements and restorations to existing floodwalls and embankments as well as design and construction of new flood protection systems.</p>

**APPENDIX E**  
**DEBT SERVICE REQUIREMENTS TO MATURITY**  
**Total Annual Principal and Interest Payments**

<b>Fiscal Year</b>	<b>Utility Revenue Bonds</b>	<b>Authority Bonds</b>	<b>Capital Improvement Bonds</b>	<b>Other Indebtedness</b>	<b>Total Payments</b>	<b>Per Capita Debt Service Payments<sup>1</sup></b>
2022	\$ 37,467,725	\$ 11,686,625	\$ 3,237,528	\$ 3,222,673	\$ 55,614,551	\$ 295.76
2023	36,117,651	4,465,585	4,032,187	3,226,381	47,841,804	254.42
2024	36,039,506	4,408,146	4,031,789	3,228,516	47,707,957	253.71
2025	35,990,765	4,092,607	4,031,215	3,004,321	47,118,908	250.58
2026	36,057,680	4,081,663	4,023,964	3,005,371	47,168,678	250.84
2027	36,118,373	4,073,059	1,903,070	2,993,322	45,087,824	239.78
2028	36,107,994	4,081,149	1,505,030	2,989,446	44,683,619	237.63
2029	31,080,217	4,081,441	1,518,507	2,061,721	38,741,886	206.03
2030	30,664,781	1,665,298	1,512,098	2,056,537	35,898,714	190.91
2031	30,655,333	1,660,884	1,363,576	1,355,314	35,035,107	186.32
2032	30,649,930	1,660,619	1,359,001	1,357,075	35,026,625	186.27
2033	30,238,441	618,769	1,360,751	1,356,737	33,574,698	178.55
2034	31,509,925	634,400	1,366,677	1,349,450	34,860,452	185.39
2035	28,988,257	632,400	1,362,176	1,350,263	32,333,096	171.95
2036	21,417,791	634,500	1,361,426	1,049,275	24,462,992	130.09
2037	21,221,567	258,300	1,359,302	1,041,700	23,880,869	127.00
2038	20,609,939	254,200	1,363,109	-	22,227,248	118.20
2039	18,295,560	254,800	1,362,849	-	19,913,209	105.90
2040	16,452,808	255,000	1,363,731	-	18,071,539	96.10
2041	16,367,415	-	1,358,706	-	17,726,121	94.27
2042	12,048,297	-	1,354,903	-	13,403,200	71.28
2043	10,072,850	-	-	-	10,072,850	53.57
2044	10,078,850	-	-	-	10,078,850	53.60
2045	10,081,100	-	-	-	10,081,100	53.61
2046	10,083,850	-	-	-	10,083,850	53.63
2047	9,081,550	-	-	-	9,081,550	48.30
2048	9,084,800	-	-	-	9,084,800	48.31
2049	4,229,900	-	-	-	4,229,900	22.49
2050	4,233,850	-	-	-	4,233,850	22.52
<b>TOTAL</b>	<b>\$ 661,046,706</b>	<b>\$ 49,499,445</b>	<b>\$ 42,131,595</b>	<b>\$ 34,648,102</b>	<b>\$ 787,325,848</b>	<b>\$ 4,187.01</b>

Note 1: Based on City's 2010 Census population of 188,040.

## APPENDIX E

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Annual Principal and Interest Payments

#### Sanitary Sewer System, Water Supply System, SSS/WSS Junior Lien, and Grand Valley Regional Biosolids Authority Revenue Bonds

Fiscal Year	Sanitary Sewer System Senior Lien Bonds		Grand Valley RBA Sanitary Sewer System Junior Lien Bonds		Michigan Revolving Fund Sewer & Water Systems Junior Lien Bonds		Water Supply System Senior Lien Bonds		Total Payments
	Principal	Interest <sup>1</sup>	Principal	Interest	Principal	Interest <sup>2</sup>	Principal	Interest	
2022	\$ 12,635,000	\$ 12,526,672	\$ 1,142,048	\$ 201,250	\$ 1,375,000	\$ 531,486	\$ 3,335,000	\$ 5,721,269	\$ 37,467,725
2023	13,025,000	10,765,954	1,167,712	177,392	1,420,000	497,261	3,505,000	5,559,331	36,117,651
2024	13,560,000	10,137,298	1,193,376	152,977	1,450,000	462,024	3,695,000	5,388,831	36,039,506
2025	14,025,000	9,627,004	1,215,832	128,005	1,485,000	425,974	3,875,000	5,208,950	35,990,765
2026	14,540,000	9,174,367	1,241,496	102,556	1,510,000	389,111	4,080,000	5,020,150	36,057,680
2027	15,060,000	8,684,069	1,270,368	76,549	1,570,000	351,436	4,285,000	4,820,950	36,118,373
2028	15,570,000	8,157,784	1,296,032	49,904	1,595,000	312,474	4,515,000	4,611,800	36,107,994
2029	11,385,000	7,599,144	1,321,696	22,703	1,640,000	272,824	4,450,000	4,388,850	31,080,217
2030	12,650,000	7,276,420	-	-	1,675,000	232,011	4,665,000	4,166,350	30,664,781
2031	13,030,000	6,886,847	-	-	1,715,000	190,386	4,900,000	3,933,100	30,655,333
2032	13,425,000	6,474,572	-	-	1,765,606	147,702	5,140,000	3,697,050	30,649,930
2033	13,865,000	6,034,662	-	-	1,399,908	104,521	5,385,000	3,449,350	30,238,441
2034	15,925,000	5,565,378	-	-	1,120,055	69,742	5,640,000	3,189,750	31,509,925
2035	14,210,000	5,033,230	-	-	862,840	44,437	5,930,000	2,907,750	28,988,257
2036	9,585,000	4,523,569	-	-	703,008	24,964	3,970,000	2,611,250	21,417,791
2037	10,010,000	4,048,528	-	-	578,063	7,226	4,165,000	2,412,750	21,221,567
2038	10,460,000	3,565,439	-	-	-	-	4,380,000	2,204,500	20,609,939
2039	8,650,000	3,060,060	-	-	-	-	4,600,000	1,985,500	18,295,560
2040	9,010,000	2,617,308	-	-	-	-	3,070,000	1,755,500	16,452,808
2041	9,380,000	2,155,415	-	-	-	-	3,230,000	1,602,000	16,367,415
2042	5,560,000	1,657,797	-	-	-	-	3,390,000	1,440,500	12,048,297
2043	3,825,000	1,421,850	-	-	-	-	3,555,000	1,271,000	10,072,850
2044	4,020,000	1,230,600	-	-	-	-	3,735,000	1,093,250	10,078,850
2045	4,220,000	1,029,600	-	-	-	-	3,925,000	906,500	10,081,100
2046	4,430,000	818,600	-	-	-	-	4,125,000	710,250	10,083,850
2047	4,630,000	617,550	-	-	-	-	3,330,000	504,000	9,081,550
2048	4,840,000	407,300	-	-	-	-	3,500,000	337,500	9,084,800
2049	2,295,000	187,400	-	-	-	-	1,585,000	162,500	4,229,900
2050	2,390,000	95,600	-	-	-	-	1,665,000	83,250	4,233,850
<b>TOTAL</b>	<b>\$ 286,210,000</b>	<b>\$ 141,380,017</b>	<b>\$ 9,848,560</b>	<b>\$ 911,337</b>	<b>\$ 21,864,480</b>	<b>\$ 4,063,581</b>	<b>\$ 115,625,000</b>	<b>\$ 81,143,731</b>	<b>\$ 661,046,706</b>

Note 1: Series 2010A interest expense included here does not include semi-annual federal Build America Bonds 35% interest expense reimbursements, less the current federal sequestration rate.

Note 2: From April, 2011 through April, 2016, the City's Water & Sewer Systems issued 11 series of junior lien bonds via the Michigan Finance Authority as part of the State's Revolving Loan Fund program. Principal amounts for all series have been finalized.

## APPENDIX E

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Annual Principal and Interest Payments

#### Authority Bonds - page 1 of 2

Fiscal Year	Brownfield Redevelopment Authority Ionia Ave Reconstruction South of Wealthy Series 2012A Bonds		Brownfield Redevelopment Authority Front Ave Reconstruction South of Leonard 2012 Installment Purchase		City / County Joint Building Authority DeVos Place Series 2013B Refunding Bonds		Downtown Development Authority Refunding/Improvements Series 2017 Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 120,000	\$ 58,313	\$ 53,000	\$ 2,158	285,000	30100	6,490,000	\$ 324,500
2023	125,000	53,512	49,800	1,046	300,000	18,400	-	-
2024	130,000	48,513	-	-	310,000	6,200	-	-
2025	135,000	43,962	-	-	-	-	-	-
2026	135,000	39,238	-	-	-	-	-	-
2027	140,000	34,512	-	-	-	-	-	-
2028	145,000	29,438	-	-	-	-	-	-
2029	155,000	24,181	-	-	-	-	-	-
2030	160,000	18,563	-	-	-	-	-	-
2031	165,000	12,562	-	-	-	-	-	-
2032	170,000	6,375	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,580,000</b>	<b>\$ 369,169</b>	<b>\$ 102,800</b>	<b>\$ 3,204</b>	<b>\$ 895,000</b>	<b>\$ 54,700</b>	<b>\$ 6,490,000</b>	<b>\$ 324,500</b>



**APPENDIX E**

**DEBT SERVICE REQUIREMENTS TO MATURITY**

**Annual Principal and Interest Payments**

**Authority Bonds - page 2 of 2**

<b>Grand Rapids Building Authority</b>											
<b>Fiscal Year</b>	<b>1 North Division Series 2019A Refunding Tax Exempt Bonds</b>		<b>1 North Division Series 2019B Refunding Taxable Bonds</b>		<b>Series 2020A Refunding Tax Exempt Bonds</b>		<b>Series 2020B Refunding Taxable Bonds</b>		<b>TOTAL DEBT SERVICE PAYMENTS</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Combined</b>
2022	\$ 825,000	\$ 372,875	\$ 1,040,000	\$ 187,325	\$ 210,000	\$ 241,950	\$ 1,315,000	\$ 131,404	\$ 10,338,000	\$ 1,348,625	\$ 11,686,625
2023	865,000	330,625	1,065,000	166,797	220,000	233,350	910,000	127,055	3,534,800	930,785	4,465,585
2024	910,000	286,250	1,085,000	145,241	225,000	224,450	915,000	122,492	3,575,000	833,146	4,408,146
2025	950,000	239,750	1,110,000	122,462	235,000	215,250	925,000	116,183	3,355,000	737,607	4,092,607
2026	1,005,000	190,875	1,130,000	98,153	240,000	205,750	930,000	107,647	3,440,000	641,663	4,081,663
2027	1,050,000	139,500	1,155,000	72,270	250,000	194,700	940,000	97,077	3,535,000	538,059	4,073,059
2028	1,105,000	85,625	1,185,000	44,650	265,000	181,825	955,000	84,611	3,655,000	426,149	4,081,149
2029	1,160,000	29,000	1,210,000	15,185	280,000	168,200	970,000	69,875	3,775,000	306,441	4,081,441
2030	-	-	-	-	295,000	153,825	985,000	52,910	1,440,000	225,298	1,665,298
2031	-	-	-	-	305,000	138,825	1,005,000	34,497	1,475,000	185,884	1,660,884
2032	-	-	-	-	320,000	124,800	1,025,000	14,444	1,515,000	145,619	1,660,619
2033	-	-	-	-	330,000	111,800	175,000	1,969	505,000	113,769	618,769
2034	-	-	-	-	540,000	94,400	-	-	540,000	94,400	634,400
2035	-	-	-	-	560,000	72,400	-	-	560,000	72,400	632,400
2036	-	-	-	-	585,000	49,500	-	-	585,000	49,500	634,500
2037	-	-	-	-	225,000	33,300	-	-	225,000	33,300	258,300
2038	-	-	-	-	230,000	24,200	-	-	230,000	24,200	254,200
2039	-	-	-	-	240,000	14,800	-	-	240,000	14,800	254,800
2040	-	-	-	-	250,000	5,000	-	-	250,000	5,000	255,000
<b>TOTAL</b>	<b>\$ 7,870,000</b>	<b>\$ 1,674,500</b>	<b>\$ 8,980,000</b>	<b>\$ 852,083</b>	<b>\$ 5,805,000</b>	<b>\$ 2,488,325</b>	<b>\$ 11,050,000</b>	<b>\$ 960,164</b>	<b>\$ 42,772,800</b>	<b>\$ 6,726,645</b>	<b>\$ 49,499,445</b>

## APPENDIX E

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Annual Principal and Interest Payments □

#### Capital Improvement Bonds - page 1 of 2

Fiscal Year	Series 2013 Bonds						Series 2016 Bonds <sup>1</sup>	
	Capital Reserve Fund		Property Mnmt Fund		Motor Equipment System		Vital Streets	
	Various Capital Repairs	Interest	Acquire 201 Market SW	Interest	Principal	Interest	Principal	Interest
2022	\$ 63,158	\$ 20,742	\$ 31,579	\$ 10,605	\$ 5,263	\$ 390	\$ 1,680,000	\$ 443,950
2023	68,095	18,786	36,667	9,588	5,238	234	1,750,000	376,750
2024	73,182	16,681	36,591	8,496	5,227	78	1,835,000	289,250
2025	78,261	14,425	41,739	7,329	-	-	1,925,000	197,500
2026	78,261	12,093	41,739	6,085	-	-	2,025,000	101,250
2027	85,000	9,660	40,000	4,867	-	-	-	-
2028	90,000	7,053	45,000	3,601	-	-	-	-
2029	95,000	4,296	50,000	2,185	-	-	-	-
2030	96,666	1,440	48,333	720	-	-	-	-
2031	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 727,623</b>	<b>\$ 105,176</b>	<b>\$ 371,648</b>	<b>\$ 53,476</b>	<b>\$ 15,728</b>	<b>\$ 702</b>	<b>\$ 9,215,000</b>	<b>\$ 1,408,700</b>

Note 1: Debt service for these bonds is paid using revenues resulting from the temporary Vital Streets Income Tax increase for 15 years, commencing July 1, 2015, which was approved by voters on May 6, 2014

## APPENDIX E

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Annual Principal and Interest Payments

#### Other Indebtedness - page 1 of 2

Fiscal Year	<u>Kent County Drain Commission Contracts Payable</u>				<u>Grand Rapids LTGO Lake Michigan Filtration Plant Imprvmts Series 2014 QECB Bonds</u>	
	<u>Grand River Floodwalls Series 2014 Bonds</u>		<u>Grand River Floodwalls Series 2016 Bonds</u>		<u>Principal</u>	<u>Interest</u> <sup>1</sup>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
2022	\$ 200,000	\$ 120,446	\$ 315,000	\$ 346,900	\$ 207,495	\$ 13,582
2023	205,000	112,347	325,000	334,100	212,765	8,244
2024	215,000	103,946	340,000	320,800	218,199	2,771
2025	225,000	96,271	355,000	305,125	-	-
2026	230,000	89,446	370,000	287,000	-	-
2027	235,000	81,297	390,000	268,000	-	-
2028	240,000	71,796	410,000	248,000	-	-
2029	250,000	61,996	430,000	227,000	-	-
2030	255,000	53,012	450,000	205,000	-	-
2031	265,000	44,589	475,000	181,875	-	-
2032	275,000	35,475	500,000	157,500	-	-
2033	285,000	25,812	525,000	131,875	-	-
2034	290,000	15,750	550,000	105,000	-	-
2035	305,000	5,338	575,000	76,875	-	-
2036	-	-	610,000	47,250	-	-
2037	-	-	640,000	16,000	-	-
<b>TOTAL</b>	<b>\$ 3,475,000</b>	<b>\$ 917,521</b>	<b>\$ 7,260,000</b>	<b>\$ 3,258,300</b>	<b>\$ 638,459</b>	<b>\$ 24,597</b>

Note 1: Interest expense does not include semi-annual federal interest expense reimbursements. For this bond series, the federal government reimburses the City for 100% of the semi-annual interest expenses, less the current federal sequestration rate.

## APPENDIX E

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Annual Principal and Interest Payments

#### Other Indebtedness - page 2 of 2

#### Act 34 LTGO Refunding Bonds, Series 2016

Fiscal Year	Cherry / Commerce Parking Ramp (former GR Bldg Authority Series 2006 bonds)		Public Museum Repairs, Fulton Cemetery Wall, Utility Conduits, & Streets (former CIB 2007 bonds)		Weston / Commerce Parking Ramp (former GR Bldg Authority Series 2008 bonds)		TOTAL DEBT SERVICE PAYMENTS		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined
2022	\$ 220,000	\$ 169,350	\$ 695,000	\$ 226,000	\$ 495,000	\$ 213,900	\$ 2,132,495	\$ 1,090,178	\$ 3,222,673
2023	230,000	159,200	735,000	193,725	520,000	191,000	2,227,765	998,616	3,226,381
2024	245,000	147,325	770,000	156,100	545,000	164,375	2,333,199	895,317	3,228,516
2025	255,000	134,825	805,000	116,725	575,000	136,375	2,215,000	789,321	3,004,321
2026	270,000	121,700	855,000	75,225	600,000	107,000	2,325,000	680,371	3,005,371
2027	275,000	110,825	885,000	40,575	625,000	82,625	2,410,000	583,322	2,993,322
2028	290,000	102,350	910,000	13,650	640,000	63,650	2,490,000	499,446	2,989,446
2029	295,000	93,575	-	-	660,000	44,150	1,635,000	426,721	2,061,721
2030	310,000	81,400	-	-	685,000	17,125	1,700,000	356,537	2,056,537
2031	320,000	68,850	-	-	-	-	1,060,000	295,314	1,355,314
2032	330,000	59,100	-	-	-	-	1,105,000	252,075	1,357,075
2033	340,000	49,050	-	-	-	-	1,150,000	206,737	1,356,737
2034	350,000	38,700	-	-	-	-	1,190,000	159,450	1,349,450
2035	360,000	28,050	-	-	-	-	1,240,000	110,263	1,350,263
2036	375,000	17,025	-	-	-	-	985,000	64,275	1,049,275
2037	380,000	5,700	-	-	-	-	1,020,000	21,700	1,041,700
<b>TOTAL</b>	<b>\$ 4,845,000</b>	<b>\$ 1,387,025</b>	<b>\$ 5,655,000</b>	<b>\$ 822,000</b>	<b>\$ 5,345,000</b>	<b>\$ 1,020,200</b>	<b>\$ 27,218,459</b>	<b>\$ 7,429,643</b>	<b>\$ 34,648,102</b>

## APPENDIX E

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Annual Principal and Interest Payments

#### Capital Improvement Bonds - page 2 of 2

Fiscal Year	Series 2017 Bonds Capital Reserve Fund		Series 2018 Bonds Capital Reserve Fund		Series 2021 Bonds Capital Reserve Fund		TOTAL DEBT SERVICE PAYMENTS		
	Cemeteries	Cap'l Repairs	Street Lights / Duct Banks	Street Lights / Duct Banks	Street Lights / Duct Banks	Street Lights / Duct Banks	Principal	Interest	Combined
	Principal	Interest	Principal	Interest	Principal	Interest			
2022	\$ 350,000	\$ 49,640	\$ -	\$ 377,400	\$ -	\$ 204,801	\$ 2,130,000	\$ 1,107,528	\$ 3,237,528
2023	360,000	43,515	255,000	373,575	450,000	284,739	2,925,000	1,107,187	4,032,187
2024	365,000	36,495	265,000	364,450	470,000	266,339	3,050,000	981,789	4,031,789
2025	375,000	28,647	275,000	353,650	485,000	249,664	3,180,000	851,215	4,031,215
2026	380,000	19,835	285,000	341,025	495,000	238,676	3,305,000	718,964	4,023,964
2027	390,000	10,335	300,000	326,400	505,000	231,808	1,320,000	583,070	1,903,070
2028	-	-	315,000	311,025	515,000	218,351	965,000	540,030	1,505,030
2029	-	-	335,000	294,775	540,000	197,251	1,020,000	498,507	1,518,507
2030	-	-	350,000	277,650	555,000	182,289	1,049,999	462,099	1,512,098
2031	-	-	370,000	259,650	560,000	173,926	930,000	433,576	1,363,576
2032	-	-	385,000	240,775	575,000	158,226	960,000	399,001	1,359,001
2033	-	-	405,000	221,025	600,000	134,726	1,005,000	355,751	1,360,751
2034	-	-	430,000	200,150	620,000	116,527	1,050,000	316,677	1,366,677
2035	-	-	450,000	178,150	630,000	104,026	1,080,000	282,176	1,362,176
2036	-	-	470,000	155,150	645,000	91,276	1,115,000	246,426	1,361,426
2037	-	-	495,000	131,025	655,000	78,277	1,150,000	209,302	1,359,302
2038	-	-	520,000	108,250	670,000	64,859	1,190,000	173,109	1,363,109
2039	-	-	540,000	87,050	685,000	50,799	1,225,000	137,849	1,362,849
2040	-	-	565,000	62,125	700,000	36,606	1,265,000	98,731	1,363,731
2041	-	-	590,000	36,200	710,000	22,506	1,300,000	58,706	1,358,706
2042	-	-	610,000	12,200	725,000	7,703	1,335,000	19,903	1,354,903
<b>TOTAL</b>	<b>\$ 2,220,000</b>	<b>\$ 188,467</b>	<b>\$ 8,210,000</b>	<b>\$ 4,711,700</b>	<b>\$11,790,000</b>	<b>\$ 3,113,375</b>	<b>\$ 32,549,999</b>	<b>\$ 9,581,596</b>	<b>\$ 42,131,595</b>



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FY 2022 ANNUAL ACTION PLAN

Updated: 3/8/21 (jbs)

Neighborhood Investment Plan

		FY21 Award	FY22 Request	JAG Public Safety	CDBG Public Service	CDBG General	ESG	HOME General	HOME CHDO Operating	FY 22 Recommended
<b>1. Prevent and resolve episodes of homelessness</b>										
<b>Safe Community</b>										
1-1	AYA Youth Collective	Equitable Access to Housing Resources for Youth	-	76,456	-	-	-	-	-	-
1-2	Community Rebuilders	Rapid Rehousing	123,960	200,000	-	-	250,817	-	-	250,817
1-3	Community Rebuilders	Tenant Based Rental Assistance	368,881	560,000	-	-	-	380,604	-	380,604
1-4	Dégagé Ministries	Patron Advocate	-	30,000	-	-	-	-	-	-
1-5	The Salvation Army	Eviction Prevention Program	82,354	83,000	-	-	83,000	-	-	83,000
1-6	The Salvation Army	Housing Assessment Program	60,000	60,000	-	60,000	-	-	-	60,000
<b>Subtotal</b>			<b>\$ 635,195</b>	<b>\$ 1,009,456</b>	<b>\$ 0</b>	<b>\$ 60,000</b>	<b>\$ 333,817</b>	<b>\$ 380,604</b>	<b>\$ 0</b>	<b>\$ 774,421</b>
<b>2. Improve access to and stability of affordable housing</b>										
<b>Economic Prosperity and Affordability</b>										
2-1	City of GR Community Development	Homebuyer Assistance Fund	-	100,000	-	95,000	-	-	-	95,000
2-2	Fair Housing Center of West Michigan	Fair Housing Services	80,000	80,000	75,000	-	-	-	-	75,000
2-3	Hispanic Center of Western Michigan	Apoyo Legal	-	60,000	-	-	-	-	-	-
2-4	Home Repair Services of Kent County	Foreclosure Prevention Counseling	-	50,000	-	-	-	-	-	-
2-5	Legal Aid of Western Michigan	Housing Legal Assistance	75,000	75,000	-	75,000	-	-	-	75,000
<b>Subtotal</b>			<b>\$ 155,000</b>	<b>\$ 365,000</b>	<b>\$ 0</b>	<b>\$ 150,000</b>	<b>\$ 95,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 245,000</b>
<b>3. Increase the supply of affordable housing</b>										
<b>Economic Prosperity and Affordability</b>										
3-1	Community Rebuilders	GRACE Homes	-	875,000	-	-	-	750,000	-	750,000
3-2	ICCF Nonprofit Housing Corporation	Baxter Homes	-	520,000	-	-	-	250,000	-	250,000
3-3	LINC UP Nonprofit Housing Corporation	Southtown ADR Homeownership	100,000	300,000	-	-	-	300,000	-	300,000
3-4	New Development Corporation	CHDO Operating Support	25,000	28,000	-	-	-	-	25,000	25,000
3-5	New Development Corporation	Acquisition, Development, and Resale	-	200,000	-	-	-	100,000	-	100,000
<b>Subtotal</b>			<b>\$ 125,000</b>	<b>\$ 1,923,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,400,000</b>	<b>\$ 25,000</b>	<b>\$ 1,425,000</b>
<b>4. Improve the condition of existing housing</b>										
<b>Safe Community</b>										
4-1	City of GR Community Development	Housing Rehabilitation Program	850,000	850,000	-	850,000	-	-	-	850,000
4-2	City of GR Code Compliance	Housing Code Enforcement	1,368,688	1,368,688	-	1,368,688	-	-	-	1,368,688
4-3	City of GR Planning Department	Historic Preservation Code Enforcement	55,000	55,000	-	55,000	-	-	-	55,000
4-4	Disability Advocates of Kent County	Accessible Housing Services	25,000	25,000	-	25,000	-	-	-	25,000
4-5	Grand Rapids Nehemiah Project	Improving Home Conditions	-	250,000	-	150,000	-	-	-	150,000
4-6	Home Repair Services of Kent County	Access Modification Program	55,000	60,000	-	55,000	-	-	-	55,000
4-7	Home Repair Services of Kent County	Minor Home Repair Program	460,000	465,000	-	453,591	-	-	-	453,591
4-8	Seeds of Promise	Housing Impact Program	25,000	54,008	-	25,000	-	-	-	25,000
<b>Subtotal</b>			<b>\$ 2,838,688</b>	<b>\$ 3,127,696</b>	<b>\$ 0</b>	<b>\$ 2,982,279</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,982,279</b>
<b>5. Foster engaged, connected, and resilient neighborhoods</b>										
<b>Engaged and connected community</b>										
5-1	Creston Neighborhood Association	Leadership and Civic Engagement	18,763	30,298	-	18,800	-	-	-	18,800
5-2	East Hills Council of Neighbors	Leadership and Civic Engagement	17,710	25,470	-	17,800	-	-	-	17,800
5-3	Easttown Community Association	Leadership and Civic Engagement	15,706	18,080	-	15,800	-	-	-	15,800
5-4	Garfield Park Neighborhoods Association	Leadership and Civic Engagement	26,468	28,000	-	26,500	-	-	-	26,500
5-5	Heritage Hill Association	Leadership and Civic Engagement	22,111	27,600	-	22,200	-	-	-	22,200
5-6	LINC UP Nonprofit Housing Corporation	Leadership and Civic Engagement	54,188	54,188	-	54,200	-	-	-	54,200
5-7	Midtown Neighborhood Association	Leadership and Civic Engagement	19,111	19,111	-	19,200	-	-	-	19,200
5-8	Neighbors of Belknap Lookout	Leadership and Civic Engagement	16,437	38,934	-	16,500	-	-	-	16,500
5-9	Oakdale Neighbors	Leadership and Civic Engagement	-	20,000	-	20,000	-	-	-	20,000
5-10	Roosevelt Park Neighborhood Association	Leadership and Civic Engagement	25,878	26,136	-	25,900	-	-	-	25,900
5-11	South West Area Neighbors (dba JBAN)	Leadership and Civic Engagement	24,043	30,264	-	24,100	-	-	-	24,100
5-12	West Grand Neighborhood Organization	Leadership and Civic Engagement	27,512	33,135	-	27,600	-	-	-	27,600
<b>Subtotal</b>			<b>\$ 267,927</b>	<b>\$ 351,216</b>	<b>\$ 0</b>	<b>\$ 288,600</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 288,600</b>

FY 2022 ANNUAL ACTION PLAN

Updated: 3/8/21 (jbs)

Neighborhood Investment Plan

	FY21 Award	FY22 Request	JAG Public Safety	CDBG Public Service	CDBG General	ESG	HOME General	HOME CHDO Operating	FY 22 Recommended
<b>6. Improve community safety</b>									
<b>Safe Community</b>									
6-1 Baxter Neighborhood Association	40,262	40,262	-	40,300					40,300
6-2 Boys and Girls Clubs of GR Youth Commonwe	-	67,000		-					-
6-3 Creston Neighborhood Association	21,600	50,753	-	21,600					21,600
6-4 East Hills Council of Neighbors	20,389	33,961	-	20,400					20,400
6-5 Eastown Community Association	18,000	20,456	-	18,000					18,000
6-6 Family Outreach Center	-	80,000		80,000					80,000
6-7 Garfield Park Neighborhoods Association	30,472	32,500	-	30,500					30,500
6-8 Heritage Hill Association	25,457	22,151	-	25,500					25,500
6-9 Hope Network	-	50,000		-					-
6-10 Midtown Neighborhood Association	22,002	22,002	-	22,100					22,100
6-11 Neighbors of Belknap Lookout	18,924	50,403	-	19,000					19,000
6-12 Roosevelt Park Neighborhood Association	29,793	30,095	29,800	-					29,800
6-13 Seeds of Promise	47,399	55,908	26,029	21,371					47,400
6-14 South West Area Neighbors (dba JBAN)	27,680	31,980	-	27,700					27,700
6-15 West Grand Neighborhood Organization	27,513	33,135	-	27,600					27,600
<b>Subtotal</b>	<b>\$ 329,491</b>	<b>\$ 620,606</b>	<b>\$ 55,829</b>	<b>\$ 354,071</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 409,900</b>
<b>7. Improve economic opportunity</b>									
<b>Economic Prosperity and Affordability</b>									
7-1 AYA Youth Collective	-	60,900		-					-
7-2 Grand Rapids Nehemiah Project	-	40,000		-					-
7-3 Grand Rapids Nehemiah Project	-	40,000		-					-
7-4 Hispanic Center of Western Michigan	50,000	60,000		50,000					50,000
7-5 Hope Network	-	85,000		-					-
7-6 Mel Trotter Ministries	-	200,000		-					-
7-7 Steepletown Neighborhood Services	50,000	50,000		50,000					50,000
7-8 Treetops Collective	-	56,450		-					-
7-9 West Michigan Center for Arts and Technolo	-	75,000		25,000					25,000
7-10 Women's Resource Center	-	25,000		25,000					25,000
<b>Subtotal</b>	<b>\$ 100,000</b>	<b>\$ 692,350</b>	<b>\$ 0</b>	<b>\$ 150,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 150,000</b>
<b>8. Enhance neighborhood infrastructure</b>									
<b>Mobility; Health and Environment</b>									
8-1 City of GR Community Development	-	400,000		-					-
<b>Subtotal</b>	<b>\$ 0</b>	<b>\$ 400,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL</b>		<b>\$ 8,489,324</b>	<b>\$ 55,829</b>	<b>\$ 1,002,671</b>	<b>\$ 3,077,279</b>	<b>\$ 333,817</b>	<b>\$ 1,780,604</b>	<b>\$ 25,000</b>	<b>\$ 6,275,200</b>



## **APPENDIX G – GLOSSARY**

### **ACCRUAL BASIS OF ACCOUNTING**

Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

### **AD VALOREM**

A direct tax determined according to the appraised value of property. Counties, school districts, municipalities, and special tax districts are typically authorized by law to levy ad valorem tax on property.

### **APPROPRIATION**

The legal authorization granted by the City Commission to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and the time it may be expended.

### **APPROPRIATION LAPSE**

The amount of authorized spending that will go unused and effectively “fall” to fund balance. Position vacancies comprise a majority of the appropriation lapse estimate, but other expenditure categories also factor into the computation.

### **ASSESSED VALUATION**

A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes.

### **BOND**

Most often, a written promise to pay a specified sum of money at a specified date or dates in the future, together with periodic interest payments at a specified rate.

### **BUDGET AMENDMENT**

Used to increase authorized spending or to transfer appropriations between different departments or funds. Also, used to appropriate funds for a new project or grant, or to increase appropriation for an existing active project or grant. Budget Amendments must be approved by a voice vote of the Fiscal Committee.

### **BUDGET ORDINANCE**

The formal legislative enactment by the City Commission that establishes a fiscal plan and the authority to expend funds.

## **APPENDIX G – GLOSSARY**

### **BUDGET SUBSTITUTION**

Used to move appropriated funds from one or more active projects to one or more new projects; or to one or more existing active projects with a change in project scope. Budget Substitutions must be approved by a voice vote of the Fiscal Committee. Also, a one-for-one exchange of personnel positions such that there is no overall impact to the authorized roster. Position Substitutions must be approved by the City Manager.

### **CAPITAL IMPROVEMENT FUNDS**

Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and Trust Funds).

### **CAPITAL EXPENDITURE**

Expenditures on durable items (fixed assets) with a long-term lifespan.

### **CONTINGENT APPROPRIATION**

An allowance or reserve for unanticipated expenditures or revenue shortfalls. City policy states that an appropriation will be established each year at \$1.5 million in the General Operating Fund.

### **COST ALLOCATION**

A method of distributing indirect City costs incurred in the General Operating Fund to other departments that benefit from the services rendered by the General Fund.

### **DEBT SERVICE FUNDS**

Funds to account for the accumulating of resources for, and the payment of general long-term debt principal and interest. See the Fund Summaries section for more information.

### **DEFICIT**

The excess of a fund's liabilities over its assets and/or the excess of expenditures over revenues during an accounting period.

### **DEPARTMENT**

A major unit of organization in the City comprised of subunits named divisions or bureaus and responsible for the provision of a specific package of services.

### **DEPRECIATION**

The portion of the cost of a fixed asset charged as an expense over a given time period to account for its assumed physical and functional obsolescence.

## **APPENDIX G – GLOSSARY**

### **ENCUMBRANCE**

Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures to result if the financial commitment is ultimately completed.

### **ENTERPRISE FUNDS**

Funds to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. See the "Fund Summaries" section for more information.

### **FISCAL PLAN**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Usually the term indicates a financial plan for a single fiscal year.

### **FISCAL YEAR**

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

### **FUND**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **FUND BALANCE**

The difference between assets and liabilities of a fund.

### **FUND TYPE**

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

### **GASB**

Governmental Accounting Standards Board

## **APPENDIX G – GLOSSARY**

### **GENERAL OPERATING FUND (GENERAL FUND) (GOF)**

A fund to account for all resources not otherwise devoted to specific activities and which finances many of the basic municipal functions. See the "Funds Summaries" section for more information.

### **GAAP - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES**

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

### **GFOA**

Government Finance Officers Association

### **GOVERNMENTAL FUNDS**

This includes the general, special revenue, debt service and capital project funds. They are accounted for on a financial flow basis, measuring available spendable resources and changes in net current assets.

### **HEADLEE AMENDMENT**

A voted State of Michigan amendment limiting the dollar growth of property tax collections for existing properties to the rate of inflation. That growth limit once calculated is accomplished by reducing millage rates accordingly.

### **HOMESTEAD, i.e., MICHIGAN HOMESTEAD EXEMPTION**

(Principal Residence Exemption)

An exemption from a portion of local school operating taxes for Homestead Property in Michigan. To qualify, a citizen must own and occupy the property for which an exemption is being sought. "Owning" means the legal title to the homestead is held by the claimant; "occupying" means it is the claimant's principal residence and the residence listed on the claimant's driver license and/or voter registration.

### **IFT – INDUSTRIAL FACILITY TAX**

In lieu of Ad Valorem Taxes, an eligible facility will pay an industrial facilities or commercial facilities tax at a lower rate, to encourage restoration or replacement of obsolete facilities and to attract new facilities to the area.

## **APPENDIX G – GLOSSARY**

### **INFRASTRUCTURE**

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and the responsibility of the governmental unit.

### **INTERNAL SERVICE FUNDS**

Funds to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis. See the Fund Summaries section for more information.

### **MAINTENANCE OF EFFORT (MOE)**

Mandates the City to continue to allocate a specified level of its financial resources in support of certain services such as Parks and the Vital Streets program. Generally, this is funding that may equal or exceed original funding levels. The concept is to ensure that new funds (i.e., millage or income tax) augment, not replace, existing City funding and levels of service

### **MDOT**

Michigan Department of Transportation

### **MILL**

One one-thousandth of a dollar.

### **MILLAGE**

Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

### **MODIFIED ACCRUAL**

Revenue is recognized when measurable and available and expenditures are recognized when the liability is liquidated.

### **NET INCOME**

Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

### **NEZ – Neighborhood Enterprise Zone**

Areas of the City where property taxes are abated for rehabilitation of an existing property and new construction. NEZs are aimed at promoting home ownership and investment where the greatest impact would occur and where such improvements may trigger additional investment in adjacent neighborhoods.

## **APPENDIX G – GLOSSARY**

### **OPERATING INCOME**

The excess of operating revenues over operating expenses.

### **PERMANENT FUNDS**

Permanent Funds are used “to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs.”

### **PROPERTY TAX MILLAGE**

A millage rate is a rate to determine property taxes. Each item on your tax bill has a set number of mills that are multiplied by every \$1000 of your taxable value. You can look up the current and recent year millage rate for Grand Rapids on Kent County's website.

### **PROPRIETARY FUNDS**

These include the enterprise and internal service funds. They are accounted for in a manner similar to businesses, measuring costs for services and including total assets and liabilities.

### **RENAISSANCE ZONES**

Areas within the City that are free of City and State property and income taxes. This program is designed to promote economic development.

### **RESOURCES**

Cash and other assets that, in the normal course of operations, will become cash.

### **RETAINED EARNINGS**

An equity account reflecting the accumulated earnings of an enterprise.

### **REVENUE BONDS**

Bonds payable from a specified source of revenue which does not represent a pledge of the full faith and credit of an issuer. These bonds are ordinarily backed by a pledge of revenues from the operation of the project which the bonds finance or other special assessments or excise taxes.

### **SEV**

State Equalized Value, the market value assigned to real or personal property through an assessment process for property tax calculation. (See also Taxable Value).

## **APPENDIX G – GLOSSARY**

### ***SPECIAL REVENUE FUNDS***

To account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. See the Fund Services section for more information.

### ***TAX INCREMENT***

The excess taxes generated after taking into account the historic yield.

### ***TAXABLE VALUE***

The assessed value assigned to “homestead” real property for property tax calculation with increases in any one year limited to an inflation index. (See also SEV).

### ***TIFA***

Tax Increment Financing Authority - An "authority" created to support a specified geographical area financed by property taxes from new or improved facilities within that area.

### ***UNRESTRICTED CASH***

The measure of reserves that are available to be appropriated and spent in future years. In most cases, the unrestricted cash is approximately equal to the working capital (current assets minus current liabilities).

### ***USER FEES***

Charges of a voluntary nature paid by persons receiving a service in exchange for the fee (such as recreation activities or water sales).