



FY2025
FINAL FISCAL PLAN FOR THE
CITY OF GRAND RAPIDS



CITY OF
GRAND
RAPIDS

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF GRAND RAPIDS
FINAL FISCAL PLAN
FISCAL YEARS 2025 - 2029

MAYOR

ROSALYNN BLISS

CITY COMMISSIONERS

FIRST WARD

JON O'CONNOR

DREW ROBBINS

SECOND WARD

LISA KNIGHT

MILINDA YSASI

THIRD WARD

KELSEY PERDUE

BING GOEI

CITY MANAGER

CHIEF FINANCIAL OFFICER

MARK WASHINGTON

MOLLY CLARIN

CONTRIBUTING PERSONNEL

ALAN AVITIA

TRICIA CHAPMAN

LORRIE FREEMAN

ALEXIA HALL

EMMA WIERSMA

OTNIEL KISH

REGINA PELL

SCOTT SAINDON

NICOLAS SALAZAR

ERIC SHANNON

TAI VERBRUGGE

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, 2023.

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-SIXTH 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 01, 2023

Christopher P. Morill

Executive Director



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

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
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. Morrell

Date: **January 8, 2024**

TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
I MANAGER'S TRANSMITTAL LETTER	1	VIII ENTERPRISE FUNDS	
II CITY OF GRAND RAPIDS STRATEGIC PLAN	59	Enterprise Funds Descriptions	213
III BUDGET BASICS		Belknap Ice Arena	216
Organizational Chart	61	Cemetery Operating	217
About the City	62	Golf Course	218
Top 10 Budget Questions	72	Parking System-Operating	219
Budget Calendar	74	Parking System-Capital	220
Budget Process	75	Sewage Disposal System-Operating	222
Budget Process Capital	81	Sewage Disposal System-Cash Projects	223
Budget Guidelines	97	Sewage Disposal System-Bond Projects	224
Financial Policies	115	Sewer Capital Projects	225
Payroll Rate Sheet	119	Water Supply System-Operating	227
Revenue Overview	122	Water Supply System-Cash Projects	228
Surveillance Equip. & Services Statement of Acquisition	141	Water Supply System-Bond Projects	229
IV THE FUNDS		Water Capital Projects	230
Introduction to Fund Summaries	143	IX GRANTS	
Fund Structure for Budgeted Funds	145	Grants Funds Descriptions	233
City Funds by Classification	146	61st District Court Grants	235
City Departments by Cabinet	147	CDBG Grants	236
Fund / Department Relationship Chart	148	Fire Grants	237
Combined Budgeted Funds	149	HOME Grants	238
Sources and Uses	150	Lead Hazard Grants	239
Total Fund Balance / Projected Changes by Fund Type	156	Other Grants	240
V GENERAL OPERATING FUNDS		Police Grants	241
General Fund Description	157	X INTERNAL SERVICE FUNDS	
Budget Stabilization Fund	158	Internal Service Funds Descriptions	243
General Operating Fund Statement of Operations	159	Customer Service	247
General Administration - Department 261	167	Engineering Services	248
VI CAPITAL PROJECTS FUNDS		Facilities Management-Operating	249
Capital Projects Fund Descriptions	171	Facilities Management-Capital	250
Capital Improvement	175	FMS Financial Management System	252
Capital Reserve	180	Health Insurance	253
Capital Improvement Bonds-Series 2017 Cemeteries	182	Information Technology-Operating	254
Capital Improvement Bonds-Series 2018 Street Lighting	183	Information Technology-Capital	255
Capital Improvement Bonds-Series 2021 Street Lighting	184	Motor Equipment System-Operating	256
Capital Improvement Bonds-Series 2023 Lyon Square	185	Motor Equipment System-Capital	257
Capital Improvement Bonds-Series 2024 Amphitheater	186	Risk Management/Other Reserves	258
Capital Improvement Bonds-Series 2024 Scribner	187	XI FIDUCIARY FUNDS	
Streets Capital	188	Fiduciary Funds Descriptions	259
Parks Capital	190	Firefighter Retiree Health Care	261
Vital Streets Capital	192	General Retiree Health Care	262
VII COMPONENT UNIT FUNDS		Library Retiree Health Care	263
Component Unit Funds Descriptions	211	Police Retiree Health Care	264
61st District Court	212	XII PERMANENT FUNDS	
		Permanent Funds Descriptions	265
		Cemetery Perpetual Care	266

TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
XIII SPECIAL REVENUE FUNDS		XIV DEPARTMENTS (continued)	
Special Revenue Funds Descriptions	267	Engineering	332
Building Inspection	273	Environmental Services	339
Community Relations Commission	274	Equity	342
Drug Law Enforcement	275	Executive	344
Economic Development Corporation	276	City Commission	347
Federal Forfeiture Department of Justice	277	Facilities	348
Federal Forfeiture Treasury Department	278	Fire	352
Historical Commission	279	Fiscal/General Administration	354
Local Streets	280	Fleet	359
Major Streets	281	Human Resources	363
Metropolitan Enforcement Team Department of Justice	282	Income Tax	366
Michigan Indigent Defense Commission	283	Information Technology	368
Michigan Justice Training	284	Library	371
Opioid Settlement	285	Mobile GR	374
Parks and Recreation Operating	286	Our Community's Children	377
Parks Maintenance of Effort (MOE) Calculations	287	Parks/Cemeteries/Golf Course	379
Parks Millage	288	Police	387
Property Management	289	Public Accountability	391
Public Library Operating	290	Public Works (Streets & Refuse)	393
Public Library Trust	291	Purchasing	397
Public Library Grants/Capital	292	Stormwater	402
Receivership	293	Treasurer	405
Refuse Collection and Disposal	294	Water	410
Sidewalk Repair	295		
Vehicle Storage Facility	296	XV APPENDICES A & B - REVENUE	413
Vital Streets Operating	297		
XIV DEPARTMENTS		XVI APPENDIX C - PERSONNEL	419
Assessor	299		
Attorney	301	XVII APPENDIX D - AUTHORITY BUDGETS	455
Clerk	302		
Code Compliance	304	XVIII APPENDIX E - CITY DEBT	475
Communications	307		
Community Development	308	XIX APPENDIX F - NEIGHBORHOOD INVESTMENT PLAN	489
Comptroller	312		
Customer Service	314	XX APPENDIX G - GLOSSARY	493
Design/Development/Community Engagement	317		
Dispatch	321		
District Court	324		
Economic Development	326		
Energy/Lighting/Communication	329		

July 1, 2024

Mayor and City Commissioners,

Being a well-run city involves navigating many complex issues. As our city grows, we will experience the benefits of thriving neighborhoods and businesses as well as the challenges of increasing urbanization. The provision of governmental resources and services must be done strategically, transparently and in a data-driven way that benefits all residents equitably. This \$690 million Fiscal Plan for FY2025 is aligned with the City's Strategic Plan and consistent with your policy direction. This fiscal plan provides the resources needed to continue accomplishing strategic objectives while making transformational investments that will define the future of Grand Rapids through its 175th anniversary year and beyond. Consistent with that approach, this plan includes:

- Emphasis on the focus areas as prioritized by the City Commission during the Fall 2023 workshop and as discussed during the mid-year performance management update in February 2024. This budget also was informed by multiple points of resident feedback obtained from boards, commissions, surveys, and meetings.
- Continuation of all basic services.
- Twenty-eight (28) position additions (detailed in Exhibit H on p. 58) focused on service enhancements in emergency dispatch, customer service, cemetery maintenance, public works, traffic safety and for the future Kendall Street Fire Station. Added funding for contract subpoena process service will enable redeployment of a sworn police officer to the Detective Unit.
- Ongoing investments in existing capital assets like utilities, roads, and buildings – along with continued investments in the transformation of the Grand River corridor, including relocation of city services from 201 Market to interim facilities followed by a permanent move to Scribner Avenue to allow for construction of the Acrisure Amphitheater. The capital investments included here also maintain our commitment to accelerating projects using debt in order to fully leverage American Rescue Plan Act (ARPA) dollars awarded to city projects by state, federal and local partners. Key among those projects is the package of river's edge parks projects that are supported in part by the Greenway grant the State awarded to Downtown Grand Rapids, Inc.

- Sustained funding for core public safety services including policing and fire suppression – along with preventive approaches including mental health co-response, homeless outreach efforts, fire prevention initiatives like the Residential Safety Program (smoke and carbon monoxide detector checks and installs).
- Competitive wages and benefits to sustain a capable City workforce – along with initiatives to “grow our own” next generation of diverse and talented City employees including innovative programs in the Public Services, Water, Environmental Services, Fire, Police, and other departments.
- Continuation of sustainability practices – including continued focus on tree planting and hazard tree trimming services, purchase of Renewable Energy Credits (RECs) to help meet the City’s commitment to achieve 100% of municipal energy consumption from renewables by June 30, 2025, and infrastructure improvements to pave the way for a future solar installation at Butterworth Landfill that will enable the City to shift a percentage of its renewable commitment from RECs to locally produced energy.
- Approximately \$63.5 million in investments that have a quantifiable equity outcome or impact, detailed in Exhibit B on pages 13 through 15. Continued focus on reducing barriers and enhancing equitable outcomes across our portfolio of services – along with increased investments in training for employees around language access, continued focus and accountability around our commitments to contracting with Micro-Local Business Enterprise (MLBE), an additional contribution to the Third Ward Equity Fund, and significant capital investments in parks and trails in the Third Ward, including Martin Luther King Park Lodge, Roosevelt Park Lodge, and planning for trail connections within the Third Ward to the Grand River Greenway.
- Many more investments aligned with the City’s Strategic Plan are detailed in Exhibit E “Investments by Strategic Plan Priority” beginning on p. 31 and Exhibit F “Capital Investments” beginning on p. 52.

Building upon investments in prior fiscal years, this fiscal plan allows us to be consistent with our values issues and vision of becoming a “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.”

Prior fiscal year investments are gaining traction in key outcome areas and demonstrate the City’s ability to respond to emerging needs in a way that is consistent with our values. These include:

- Police sworn vacancies have been reduced by 50% since August 2023 due to intensified recruitment efforts and additional academy classes. The Department is authorized to hire 304 sworn officers.
- The Cure Violence program was implemented in 2021 operating in a target area within the City's Third Ward. In FY2024, Cure Violence expanded to 16 full-time positions, serving the City's First and Second Wards to encompass new target areas based on statistical data provided by law enforcement and a request made during the City's Participatory Budgeting Process.
- Based on increased staffing for the Fire Department, the department's overtime budget for FY2025 is projected to be \$1.1 million less than FY2024 actuals. Civilian injuries due to fire incidents are down from 18 in 2020 to 5 in 2023. Design is underway for the new Kendall Street Fire Station which will reduce response times and fire-related risks in the Third Ward.
- 311 Customer Service average call wait time has decreased from approximately 7 minutes to 1 minute during FY2024. The department expects to sustain this level of responsiveness going forward and plans to implement new AI-enabled chat functionality as a service enhancement.
- The City continues to respond to community needs for parks, open space and recreational needs, with nearly 30 acres added to our parks system in FY2023, and more than 3,000 people served through GR Outside (formerly Thrive Outside).
- More than half (75 of 132) of the unique companies served by the Economic Development Department's business development programs in 2023 were in underrepresented categories.
- According to an independent analysis, the economic impact of ArtPrize 2.0 in September 2023 increased by more than 53% over the previous year, thanks to a partnership between the Kendall College of Art and Design of Ferris State University, Downtown Grand Rapids Incorporated, and the City of Grand Rapids.
- The Office of Innovation is embedding innovative practices throughout the City organization by supporting departmental innovation projects, providing consultation-style design practices, and forming cross-departmental work groups; facilitating method-based learning opportunities for staff; and convening a Foresight Leadership Series for senior management. This work has resulted in more than \$300,000 in direct cost savings and avoided contract/consulting services costs.

- In FY2024, the City added a Grants Manager position to formalize tracking of grant opportunities and assist departments in leveraging these opportunities to help fund programs. With this position's assistance, the City has been awarded \$60 million in competitive grants over the past 12 months and has submitted an additional \$74.7 million in grant applications since November 2023. Grant opportunities are evaluated, and applications are submitted on an ongoing basis.

The above is not an exhaustive list. There has been progress in many outcome areas as noted in the FY2023 Annual Performance Report, FY2024 Mid-Year Update, and other presentations and documents provided to you throughout the year. We are not complacent about our progress and this fiscal plan includes the level of investment needed to sustain it. Conversely, there are outcome areas that have not shown significant improvement, and other areas that have been slow to progress. This plan includes additional investment prioritized in outcome areas for which progress is essential to secure our community's future.

Performance reports and updates can be found at www.grandrapidsmi.gov/strategicplan.

Throughout the process of preparing this fiscal plan, we have relied upon our values and followed the road map laid out in our Strategic Plan, which we updated in FY2023 to reflect insights and lessons learned during the previous three years.

The Strategic Plan can be found at www.grandrapidsmi.gov/strategicplan.

This fiscal plan takes into consideration the future uncertainty and potential volatility of the economic and financial environment. Operating revenues have continued to grow but this growth is partially offset by decreased purchasing power of those revenues in the face of increasing costs for goods and services, along with extended project lead times and escalating labor costs. This forecast mismatch between the rate of revenue growth and the rate of expenditure growth just to deliver the same quality of services is a structural issue not fully within our control to remedy. We are able to use excess fund balance to help address this structural issue, but if not corrected, it may require that we decrease levels of service in lower priority areas. These same challenges mean the City has limited financial capacity to enhance services; therefore, the investments in this plan are strategic, focused ones anticipated to improve the quality of life in our community over the long term.

This FY2025 Fiscal Plan includes \$689,974,680 in total appropriations across all funds – an overall increase of 7.1% from the FY2024 adopted budget. The General Operating Fund (GOF) appropriation for FY2025 is \$186,233,426 – an increase

of 4.2% over the FY2024 adopted budget. The significant drivers of this increase are higher prices for goods and services, as well as competitive wage and benefit increases included in labor agreements reached during FY2023. This level of operations and investments will result in an estimated property tax millage rate of 8.9544 mills – a decrease of 0.0781 mills under FY2024. This rate continues refuse, recycling and other “Clean Community” services at their FY2024 level.

- The property tax millage decrease is explained in greater detail in Exhibit D on pp. 25.
- Refer to the “General Operating Fund” section for the fund statement.

In addition to my operational plan for the organization, you will find significant investments directed toward the future of our community. The capital investments in this fiscal plan total \$290.16 million in FY2025, which is the initial installment on total investments of \$760.22 million anticipated over the course of the five-year capital plan. This level of investment is made possible through a combination of General Operating Funds, bonds, millages, grants, leveraged funds, and state and federal allocations.

The transformational capital projects included in this plan rely on the issuance of debt, which generally is issued to help pay the upfront cost of assets that will serve generations of residents or is used as a tool to accelerate projects to take advantage of particular circumstances. This accelerates the benefits of such assets while spreading the responsibility for the cost over decades. The capital plan includes projects that are driven by both considerations. For example, in fiscal year 2024, debt is a component of the work underway to move City services from 201 Market to 1500 Scribner. This project replaces an old and outdated facility and modernizes our fleet maintenance and yard facilities to accommodate the move to alternative fuels, a benefit to future generations of residents and utility customers. The capital plan also continues our investments in several major parks projects that will require multiple fiscal years to complete, including the reconstruction of lodges at Martin Luther King Park and Roosevelt Park, and major investments in trails and river’s edge parks. Relying on parks millage dollars alone, these projects would take many more years to accumulate sufficient funds needed to construct the projects. We are able to pursue these projects within the next three years by leveraging the parks millage, the Greenway grant from the State of Michigan, and our City ARPA allocation from the State and Local Fiscal Relief Funds Program. Those state and partner grants are available now and must be spent by the end of 2026. If we are unable to commit to those timelines, we would not be able to receive those substantial funds, missing opportunities for our entire community.

The City remains a partner in many transformational projects including the Grand River Greenway, the Amphitheater and proposed Soccer Stadium. We will continue to support and, as in the case of the Greenway, leverage our own resources to maximize grant dollars in order to improve anticipated outcomes.

- The capital investments are grouped by strategic priority in Exhibit F starting on p. 52 and their distribution by Ward is presented starting on pp. 53-54.
- The ARPA allocation plan is in Exhibit D on p. 28.

The City is a large, multi-faceted organization with 1,690.58 full-time equivalent positions (includes proposed) and over 1,000 seasonal, part-time and temporary employees working in 30 departments and additional offices, that provide a wide range of services to approximately 200,000 Grand Rapids residents, 150,000 non-resident workers, 325,000 water and wastewater customers, and a large share of the 21.1 million annual visitors (who generate \$1.8 billion in economic activity) to Kent County. Complex laws, regulations, accounting standards, and government best practices dictate allowable spending. The full story of the City's budget and its intended outcomes is incomplete without examination of the entire City budget. For that reason, it is important to stress that the fiscal plan each year reflects investments and expenditures across *all* funds and funding sources toward meeting the goals of this community.

- Refer to the "Budget Basics" section for the City's organizational chart.
- Refer to the "Personnel" appendix for the position roster.
- Refer to the "Departments" section for department-level budget detail.

More streamlined and digestible budget information is provided publicly each year during staff presentations, in budget-related videos, and in the Resident's Guide to the Budget. The City prioritizes this work to increase transparency and will continue to do so, consistent with our value of Accountability.

- An additional high-level overview of the budget can be found in the Resident's Guide to the Budget at <https://www.grandrapidsmi.gov/Government/Departments/Budget-Office>.

Although the introduction of the fiscal plan on April 23, 2024 started the formal budget consideration and adoption process, there already had been many opportunities for resident and stakeholder input on funding priorities for our community. Those included:

- The bi-annual National Community Survey (NCS) results were shared in 2022 and most recently initiated in March and April 2024, first with randomly selected households, and then opened to the entire community. The survey includes questions about quality of life, quality of City services, customer service experience, characteristics and

opportunities in the community, and participation in City programs, among other topics. The 2024 results were made available in May 2024.

- Four City Commission Night Out meetings – three in 2023 (one in each ward) and one in 2024 prior to preliminary fiscal plan introduction - with two additional meetings scheduled for the summer of 2024.
- More than 3,800 people participated in opportunities to engage on Parks and Recreation projects and related community needs.
- Input from more than 360 volunteer appointees serving on 55 boards, commissions, and committees – some of which have key roles in recommending funding priorities within their respective areas of responsibility.
- Several departmental follow-up surveys and feedback tools from residents and customers.

Continuing in FY2025 and beyond, opportunities for engagement will be enhanced through the work of our new Community Engagement Manager in the Communications Department. As of the writing of this letter, a new Community Engagement framework is being finalized that will provide uniform guidance to all departments and ensure both consistency and effectiveness in our engagement methods. This will be reinforced with training opportunities offered beginning in FY2025.

Exhibit E, pages 31 through 51, highlights the financial summary and proposed investments organized by Strategic Plan priority area and City Commission focus areas.

Conclusion

This \$690 million fiscal plan will help address many important issues related to safety, health, environment, mobility, economic prosperity, housing, community engagement and governmental excellence. This budget includes thoughtful fiscal planning that helps us execute many strategic priorities City Commission focus areas while navigating the challenges of limited revenues, rising material costs, rising labor costs, increased service demands and regulatory requirements. The fiscal plan alone will not result in progress without dedicated employees who stand ready to operationally execute services, plans, policies, and strategy. I am grateful for the many dedicated City employees who continually go above customer expectations.

While this fiscal plan accomplishes much, I recognize there always will be more work to be done and we are not doing this work alone. We are fortunate to have concerned and collaborative residents, community leaders, businesses and partners who walk along side of us in this important work. Community-building requires a "whole community" approach that extends well beyond local government solutions.

Public investment and provision of governmental services involves multiple agencies at all levels of government. The City of Grand Rapids has primary responsibility for public safety, zoning, local streets, water and sewer services, and certain governmental functions like tax collection and distribution to other entities funded by local taxes. This fiscal plan prioritizes services that the City is mandated to provide or that we solely provide, along with ones where we can make a difference with our available resources, or through enabling changes to ordinances, policies, or regulations.

The City shares responsibility for the environment, economic development, and housing with local partners, along with the county, state and federal governments. The general health, safety and well-being of our community is vital, and we will continue to push for improved public health outcomes in collaboration with system providers such as Kent County Health Department, Network 180, non-profits, and other stakeholders to address the social determinants of community health, economic health, environmental health, and public safety. This collaborative approach is grounded in the reality that while the City does not have formal responsibility for direct health care or medical services, we play an important role as leader, convener, and implementer on many issues at the local level.

Thank you for your elected leadership and role in making Grand Rapids a special place.

Sincerely,

Mark A. Washington
City Manager

Exhibit A: The Strategic Plan Remains Our Roadmap

The initial City of Grand Rapids Strategic Plan was created through a collaborative process involving the City Commission and staff, was approved on April 9, 2019, and has guided City fiscal and operational planning since then. An updated version of the [City's Strategic Plan](#) was finalized in October 2022. That update continues the foundational elements of the first version and is informed by the innovation and agility the City has experienced since that time. These six over-arching priorities have remained constant across both the initial and updated plans, and serve as a guide for all City decision-making, including the budget:



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, low-carbon 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.

In addition to these Strategic Plan priority areas, which identify the community outcomes we seek to achieve through our services, programs and projects, the City's core values of accountability, collaboration, customer service, equity, innovation, and sustainability drive the way in which we carry out our work, define success and identify areas for improvement. I lead with these values and hold myself and City staff accountable for upholding them.

Recognizing that strategic plans require continual adaptation to changing conditions, annually the City Commission provides feedback on areas within the strategic priorities that merit particular focus. At the October 31, 2023 Commission Workshop, the City Commission affirmed the below list of focus areas for FY2025. The “Investments by Strategic Plan Priority” section of this letter includes strategic investments related to these focus areas.

FY2025 Focus Areas

Governmental Excellence	
<ul style="list-style-type: none"> Maintain fiscal sustainability Hire and retain a talented and diverse workforce Implement new Enterprise Resource Planning system Continually improve customer experience and public outcomes in development and permitting processes Continue to leverage legislative and funding opportunities 	<ul style="list-style-type: none"> Evaluate and implement facilities assessment recommendations Enhance investment in cemeteries to ensure quality infrastructure, operations and maintenance, and improve customer service Relocate City staff and services to Scribner Decrease FOIA backlog
Economic Prosperity & Affordability	
<ul style="list-style-type: none"> Create affordable and market rate housing supply Continue implementation of a GR land bank Continue implementation of short-term zoning changes to support housing Update brownfield guidelines to utilize new brownfield legislation to support housing development Improve neighborhood business corridors and optimize authorities Continue construction of river edge projects (Lyon Square, Public Museum, East Walk, Leonard to Ann trail) Celebrate ArtPrize 15-year anniversary 	<ul style="list-style-type: none"> Support improvement in the Continuum of Care and other community partners’ coordination and outcomes Continue to support the Market Corridor Development Adopt and begin implementing the Community Master Plan Implement Third Ward Equity Funded projects Continue implementation of river redevelopment (secure permits, break ground, start work on upper reach design & permits) Complete required Affirmatively Furthering Fair Housing Equity Plan for federal entitlement programs (formerly Analysis of Impediments to Fair Housing)

Engaged & Connected Community	
<ul style="list-style-type: none"> • Implement the updated communications plan • Create and begin implementation of a comprehensive Citywide community framework for engagement • Continue to increase transparency and accessibility of City data, processes and platforms (agenda management; open data; vendor registration; website) 	<ul style="list-style-type: none"> • Begin redesign of City website • Improve engagement with neighborhood organizations • Continue immigrant / refugee community engagement • Integrate for discussion the results of the biennial National Community Survey to be completed in FY24 • Strategically enhance the celebration of arts, culture, and heritage
Health & Environment	
<ul style="list-style-type: none"> • Achieve 100% municipal renewable energy • Finalize strategy for and begin deploying solar at Butterworth Landfill • Complete Climate Action and Adaptation Plan (CAAP) and evaluate opportunities for implementation • Reduce municipal fleet emissions • Achieve milestones on major park capital projects (MLK Park Lodge; complete Plaza Roosevelt Park; start Roosevelt Park lodge renovation) • Continue lead service line replacements • Reimagine materials management program 	<ul style="list-style-type: none"> • Evaluate recommended Equitable, Healthy and Zero Carbon Buildings Initiative (E.H.Zero) programs and policies • Measure and report out on impacts of E.H.Zero residential renovation pilot • Continue to implement urban forestry plan focusing on priority 1 and 2 trees • Continue implementing the Lead Hazard Control program to address lead-based paint in homes • Continue implementing lead-based paint dust screening in pre-1978 constructed residential rental properties
Mobility	
<ul style="list-style-type: none"> • Enhance connectivity of and maintain bike/pedestrian trails throughout the city • Enhance micro-mobility options for first/last mile • Reduce speeding and improve pedestrian & micromobility safety 	<ul style="list-style-type: none"> • Strategize on communitywide carbon emissions reductions for the transportation sector • Collaborate on regional strategic transportation planning activities (The Rapid, County, GVMC) • Evaluate and update parking rates to ensure competitiveness and to maintain our assets

Safe Community	
<ul style="list-style-type: none"> • Improve community-police relations • Enhance crime prevention and violence reduction actions • Continue to expand Cure Violence • Continue emergency management and resilience planning and implementation 	<ul style="list-style-type: none"> • Explore and evaluate place-based / collective impact safe community pilots • Improve co-response models • Create a wildlife management plan • Build new fire stations and a training center

Since September 2020, we have published an annual performance report that allows us to demonstrate year-to-year accountability to the commitments and desired outcomes we established in our Strategic Plan. In addition, we hosted a Commission Workshop in late fall and provided a mid-year performance update in February.

The Strategic Plan and all performance reports can be found at www.grandrapidsmi.gov/strategicplan.

Exhibit B: Continuing Our Commitment to Equity

The placement of our equity objective – *embed equity throughout government operations* – first in the City’s Strategic Plan emphasizes the importance of leading with our equity value to leverage City influence to intentionally remove, prevent and overcome barriers created by systemic and institutional injustice. The annual budget is one of those key leverage points. We continue to operationalize equity through expanded learning opportunities, such as the continued support of the Equity Champions cohort and the Equity Learning Community. We have focused on both broad efforts, such as creating a shared understanding of diversity, equity and inclusion (DEI) concepts, and on community-specific efforts, such as learning about the realities facing immigrant populations and communities of color historically and currently in Grand Rapids. All these efforts continue to build the capacity of our staff to apply this learning to City processes, practices and policy. The City has a distributive model for our DEI work, in that each department is to lead with equity within their scope of work and control, and the Office of Equity and Engagement (OEE) provides guidance, training, equity consultation, and core accountability and strategic leadership to advance the work.

We continue to address systemic and institutional racism and disparities so Grand Rapids can achieve our vision to be nationally recognized as an equitable and welcoming city. No matter the circumstances – whether comforting or challenging – our vision 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 influence or determine quality-of-life outcomes.

Leading with equity includes being systemically and historically aware. City departments’ FY2025 equity strategy submissions reflect departments’ work to research and reflect on how their specific roles within local government are situated within other structures, how racial bias may be baked into their department origins and operations, and where they can shift policy and practice to eliminate or reduce inequities and maximize inclusion within their span of control. This budget includes a range of strategies to diversify the workforce and implement practices that foster a stronger sense of belonging and inclusion, from revamping recruitment and hiring practices to offering formal mentoring, DEI training, and support for staff to participate in the City’s employee resource groups (ERGs): West Michigan National Forum for Black Public Administrators (NFBPA), Michigan Chapter of Local Government Hispanic Network (LGHN), Prism GR and Social Justice ERG.

The City recognizes that leading with equity requires the intentional elevation of resident voice in City operations. As such in FY2025, the Office of Equity and Engagement is focused on partnering with neighbors, business, and other community partners to ensure that diverse voices and perspectives are heard, considered, and incorporated into City policy and programming decisions. The Office of Equity and Engagement is excited to partner with the Community Relations Commission and the Neighborhood Association Collaborative to provide opportunities for increased engagement and

thought partnership regarding issues faced by Grand Rapidians. In FY2025, the City will continue to utilize a strong Equity lens with the use of an updated Equity Framework Toolkit. The toolkit is an intentional step to increase racial consciousness and equitable decision making in City departments. This resource provides departments with additional guidance on how to advance equity in their day-to-day work and how to continue to advance the City's work to make Grand Rapids a place where all people feel welcomed. To that end, this budget includes additional investment in language access for all Grand Rapidians. Additionally, the Office of Equity and Engagement (OEE) offers training and tools for departments to provide oral interpretation for residents who are best served in a language other than English.

We continue to strive to increase utilization of Minority Business Enterprises (MBE), Women Business Enterprises (WBE), Minority Affiliated Businesses (MAB), Women Affiliated Business (WAB), and Micro-Local Business Enterprises (MLBE) within our own City work. With the implementation of the City's new Enterprise Resource Planning (ERP) system, departments will be able to identify more of these diverse vendors and track utilization by department, as well as run their own workforce demographic reports to track progress on building teams reflecting the community we serve. This is a key strategy to reinforce the City's distributive DEI model and have all departments lead with equity.

Many of the equity efforts described above are a change in practice, research, data collection or learning, which does not have an associated cost beyond staff time. Other efforts do have an associated cost. The FY2025 budget includes approximately \$63.5 million in investments that have a quantifiable equity outcome or impact. Examples of specific investments designed to advance equity include, but are not limited to:

- Private lead service line replacement in Neighborhoods of Focus (NOF): \$1 million
- Reduction of Child Lead Exposure: \$2.35 million
- Indigent Defense: \$2.798 million
- Establish Kendall Street Fire Station: \$8 million
- Third Ward Equity Fund: \$1 million
- Eviction Prevention and Reducing Homelessness: \$380,000
- Equitable, Healthy and Zero Carbon Buildings Initiative (E.H. Zero) staff and low-income housing renovation pilot to lower utility expenses and increase efficiency: \$250,000
- Climate change work – Environmental and Climate Justice Specialist, and creation of an equity-centered Climate Action and Adaptation Plan: \$160,900
- Immigrant and Refugee Engagement: \$75,000
- Construction/renovation of Roosevelt Park and Martin Luther King Park Lodges: \$12.25 million (50% of \$24.5 million total; split 50/50 between FY2025 and FY2026)
- Water/Sewer Bill Assistance: \$225,662

- Transportation Pass Program and DASH (Transportation Assistance): \$3.3 million
- Economic Development MLBE/Diverse Vendor incentives and programs: \$1.63 million
- Free Summer Youth Programming within Neighborhoods of Focus: \$240,000
- Youth Commonwealth Boys & Girls Clubs: \$75,444
- GRow1000 Academy and Summer Program (youth employment experiences): \$275,000
- Cure Violence: \$250,000
- Office of Oversight and Public Accountability (policy change, disparity reduction and engagement): \$2.6 million
- Neighborhood Match Fund (contracts to advance social justice and cohesion): \$150,000
- Grand Rapids Neighborhood Summit: \$60,000
- River Equity Analyst, diverse river engagement and outcomes: \$300,000
- Community Engagement Framework and Training: \$112,000
- Develop With Us (equity-based engagement model): \$75,000
- Office of Equity and Engagement: \$1.6 million
- Equity Training for City staff: \$60,000
- Neighborhood Leadership Academy: \$50,000
- Language access and hearing assistance: \$20,000
- Clean Slate Expungement Program: \$13,500 (with an additional \$45,000 budgeted in the 61st District Court)
- Eviction Prevention and Reducing Homelessness: \$534,141
- Support for smaller mowing contracts in Environmental Services to engage more Micro Local Business Enterprises (MLBEs): \$100,000
- Contract for Spanish speaking election workers to help with local elections: \$5,300
- Community Outreach Court, where a justice and a judicial team go out into the community to assist individuals in case resolution

The projects listed below will also have an impact on our equity efforts; however, they are not included in the \$63.5 million equity investment total, as they are not specific equity activities and strategies:

- Implementation of the new Enterprise Resource Planning (ERP) system, a key tool to capture workforce diversity and vendor data: \$7 million
- State and Federal Legislative efforts to advance the City's legislative agenda, which centers equity: \$108,000
- Development of the City's Community Master Plan utilizing an equity lens and beginning the work of implementing the plan through zoning code changes: \$75,000 in FY2025

Exhibit C: Customer Service

This fiscal plan affirms the importance of providing – and sustaining – high quality and consistent customer service as one key to the success of our organization. This is especially important for units of government like the City of Grand Rapids, since our services, programs, and initiatives depend upon broad-based public support for their long-term viability. Done well, customer service improves outcomes for the City through such mechanisms as:

- Facilitating goals desired by customers
- Educating customers about processes, policies, and plans
- Sustaining broad-based support for the City’s mission, services, and employees
- Maintaining resident and business trust and satisfaction
- Achieving a positive reputation locally, regionally, and nationally

The City’s Strategic Plan defines the organization’s Customer Service value as: “Professionally serving those who live in, work in or visit the city. Providing respectful, excellent, high-quality service and assistance before, during and after the person’s interactions with the City.” This value is communicated, understood, and recognized through a range of interactions, including City Manager departmental visits, departmental meetings, onboarding and training, the Above Customer Expectations (ACE) recognition program, and more.

In FY2024, a group of departmental leaders has been reviewing the City’s many existing customer feedback channels with the goals of improved consistency, responsiveness, and transparency of those channels. This work will continue, with implementation activities anticipated in FY2025.

Additionally, I directed departments to increase their emphasis on the Customer Service value in their budget submittals and factored this information into my evaluation of their requests. While not an exhaustive list, this fiscal plan includes many new and continued investments in the City’s public-facing customer service, including:

- Hundreds of front-line staff across all City departments continue to provide responsive customer service
- General and department-specific customer service training is provided
- At least 13 departments already have ongoing or periodic customer feedback channels (e.g., surveys)
- \$2.1 million for the 311 Customer Service Department (includes \$182,000 for 2 additional Customer Service Representative positions)

- \$7 million for the Dispatch Center (includes \$373,000 for 4 additional Emergency Communications Operator positions)
- MLBE outreach as a key component of the Economic Development Inclusion Plan
- Recently expanded customer service team in the Development Center, including the pre-existing Customer Ombudsperson, plus annual funding for expanded permitting and review capacity added mid-FY2024
- Permit-ready plan sets for single-family, duplex and quadplex homes (8 total plans) funded in FY2024 will be available by FY2025
- \$30,000 to provide information to customers via We Are GR and other newsletters and resident guides
- \$20,000 to post, monitor, moderate, and respond to customer social media comments
- \$20,000 for language access and hearing assistance, in addition to ongoing document translation performed by and for various departments
- \$10,000 to update and disseminate the Neighborhood Living Guide
- The City's website will be refreshed and enhanced
- Nine (9) days of early voting will be available with one voting site in each ward
- \$679,000 for the Police Intern program, which prioritizes customer service (including taking criminal and non-criminal reports) as a key area of development and learning
- Improved record request (FOIA) responsiveness through addition of 2 Records Unit positions in FY2024
- \$225,662 for water/sewer bill assistance for low-income and vulnerable residents
- The Special Case Action Team works to find alternative solutions to complex code compliance cases
- Indigent defendant services through outreach court to help address cases and remove barriers in the criminal justice system
- Multiple departments participate in the community "Fusion Center" that helps unhoused individuals access services
- Funding Opportunities Workshops and Neighborhood Investment Plan Process/Application Workshops hosted by the Community Development Department educate community organizations about seeking available resources
- Vendor registration assistance and support
- \$182,280 for Mobile GR positions added to improve consistency and 24-hour responsiveness, and improve facilitation of traffic calming requests
- Innovative customer service technology tools, including GR PayIt and funding for a future AI-enabled customer service chat functionality

Exhibit D: Financial Overview

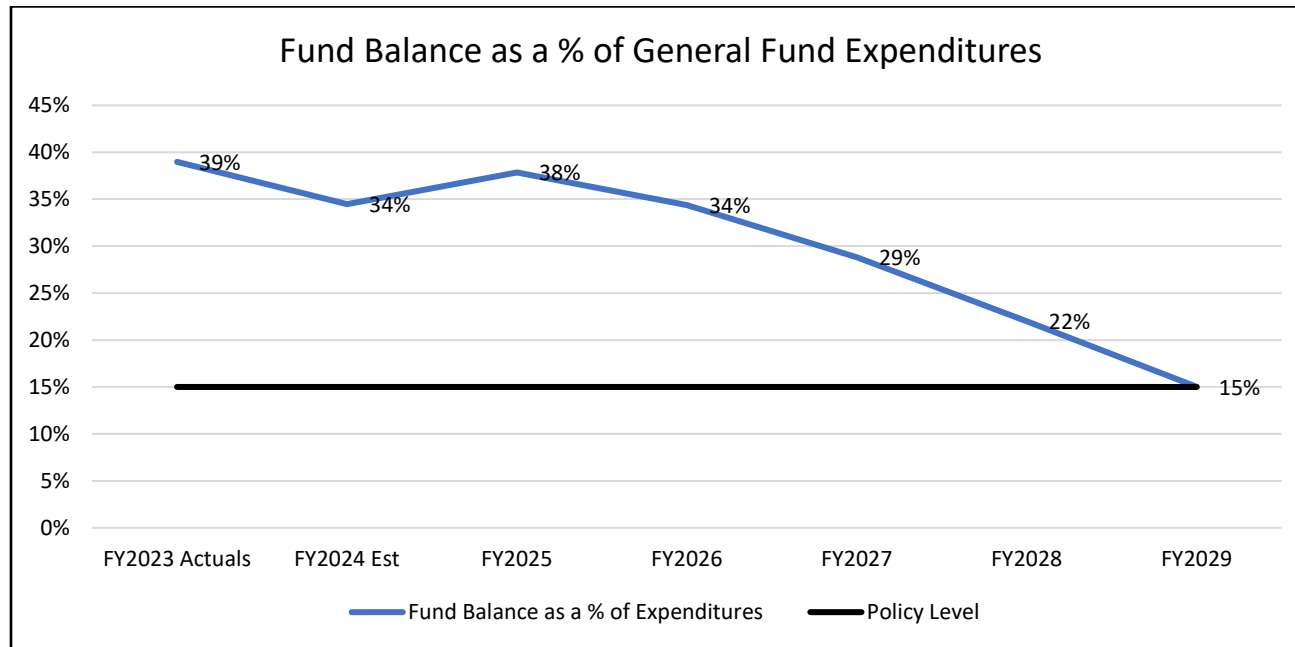
As the budgetary benefit of federal and state pandemic-era fiscal relief programs begins to fade, the City now faces the challenge of anticipated expenditure growth outpacing projected revenues. The City is expecting to end fiscal year 2024 with expenditures exceeding expected revenues in the General Operating Fund (GOF). This change can be partially attributed to the loss of revenue replacement from the American Rescue Plan Act (ARPA), but it also is evident that the cost of maintaining existing services and levels of service has outpaced ongoing local revenue sources. There have also been program enhancements that were previously funded through ARPA and other COVID relief programs that the City has chosen to keep in place. Traditionally, user charges, fees and fines have supplemented general tax revenue to cover the cost of services; however, those rates have not increased as much as inflation and other costs associated with providing services. With this FY2025 budget and fiscal outlook the City is evaluating services and proposes adjusting certain user charges, fees and fines to accommodate partial or total cost recovery to better fill gaps. We plan to evaluate various fee structures and cost recovery policies following adoption of the FY2025 budget to support continued discussion and countermeasures to address the GOF structural issues in future budget years.

West Michigan remains well positioned relative to the broader U.S. economy, due to our region's diversified economy, relatively young workforce, and the community's ability to strategically plan future development. We are still experiencing some supply chain delays, and above-trend increases in the costs of goods and services. Personnel cost increases are a major driver of expenditures in most funds. Specifically, police and fire pension costs continue to rise. Also, 31 positions were added to enhance key services and outcomes during fiscal year 2024 (detailed in Exhibit H on p. 58). The cost of these positions is included in the FY2025 budget. This fiscal plan maintains service levels and provides some enhancements in key areas which are noted elsewhere in this letter. Departments did try to mitigate cost increases where possible, but to offset the impact of inflation completely would have resulted in a reduction in services.

The FY2025 Budget was developed with consideration of our adopted budget guidelines and fiscal policies. An in-depth discussion of these can be found later in the "Budgeting Basics" section of this fiscal plan. Below are the key policies that informed the resources available to fund capital investments and operational activities:

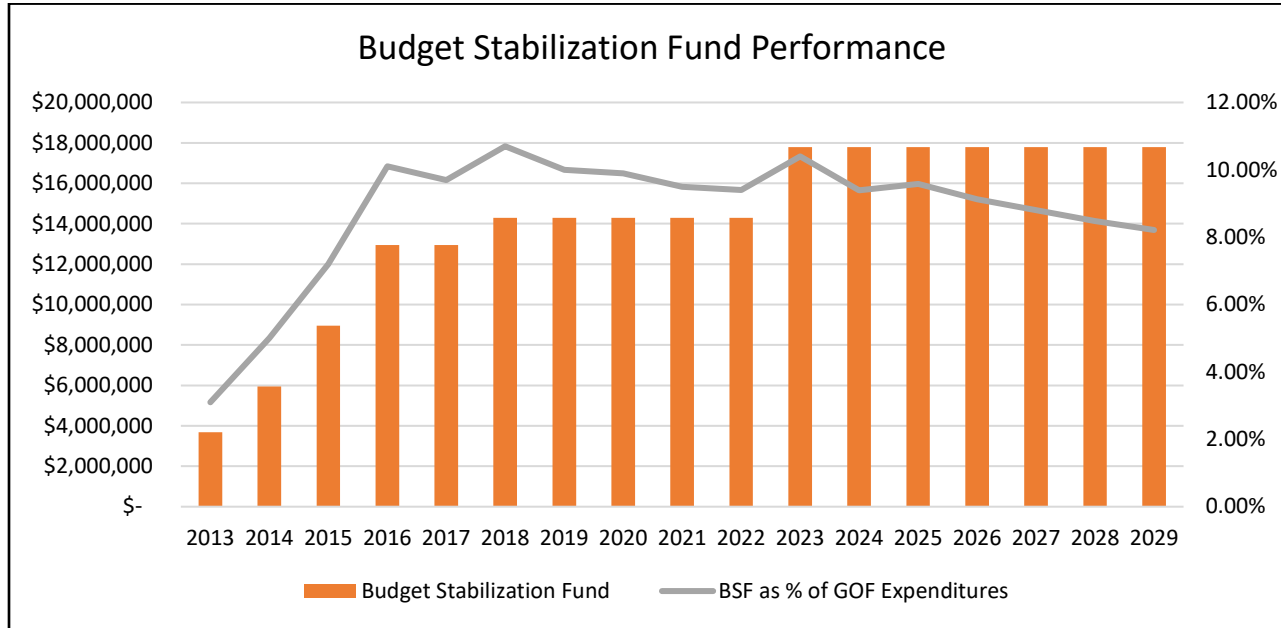
- **Maintain a General Operating Fund policy level fund balance of at least 15% of General Operating Fund expenditures:** The General Operating Fund experienced better-than-expected income tax receipts as well as federal assistance for funding certain programs through the American Rescue Plan Act's (ARPA) Coronavirus State and Local Fiscal Recovery Funds. As a result, GOF fund balance as of FY2023 year-end was 39.0% which is well above policy level of 15%. As illustrated by the graph below, GOF fund balance will decline as expenditures exceed

revenues over the next five years and is projected to be even with policy level of 15% by fiscal year 2029. This spend-down will be discussed later in this letter in the section, “Statement of Operation.”



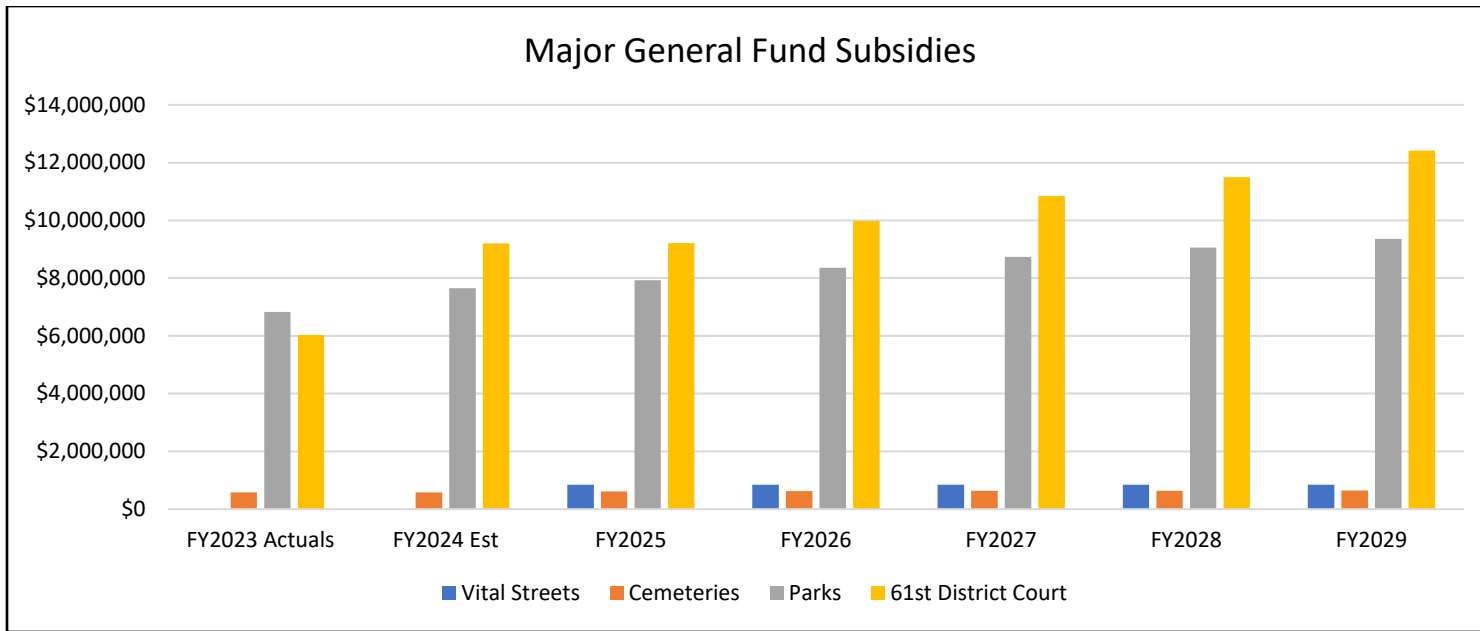
- Enterprises and Utilities must have a fund balance at a minimum of 25% of expenditures while most other funds maintain a fund balance of at least 15%. Detail on their financial performance can be found in later sections of this fiscal plan.
- **Budget Stabilization Fund policy level of no less than 10% of General Operating Fund expenditures:** Created in 2013, the Budget Stabilization Fund is maintained subject to regulations established by the State of Michigan, P.A. 1978, No. 30 as amended. The City must maintain a balance of at least 10% of General Operating Fund expenditures and shall not exceed 20% of the most recent GOF budget as adopted or the average of the municipality’s five most recent GOF appropriations. This budgetary tool requires a two-thirds vote of its elected body to appropriate any of these funds for spending. In FY2023, the City appropriated an additional \$3.5 million to the Budget Stabilization Fund. The current balance of the Budget Stabilization Fund of \$17,798,835 is not in compliance at 9.6% of GOF

expenditures for FY2025. Below is a history of funding levels of the Budget Stabilization Fund as well as percentage of GOF expenditures since its inception in 2013.



Note that in order to contribute to the budget stabilization fund, the City must have a positive net income. Since there is an anticipated operating loss for FY2024, we anticipate that the City will be unable to restore the Fund to the 10% level in FY2025. Should the City achieve a positive net income by the end of FY2025, the City Commission could choose to contribute more funds into the Budget Stabilization Fund.

- Maintenance of Effort/GOF subsidies:** The General Operating Fund provides support to programs that are unable to achieve full revenue recovery through a millage or user charges, there is a state mandate to provide gap funding for certain programs, or specific funding guidelines are in place which ensure long term GOF support. The chart below shows the four largest subsidies that the GOF provides.

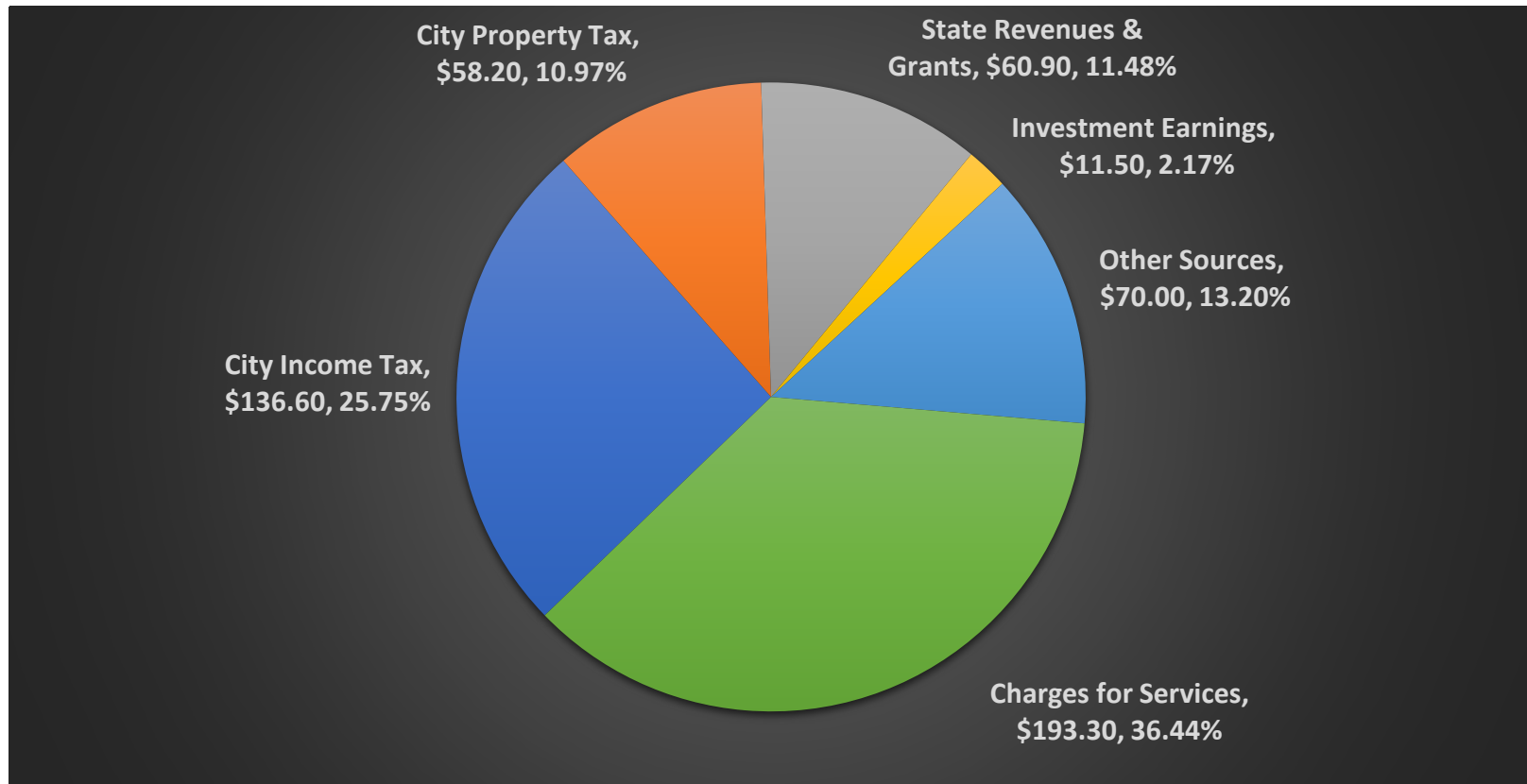


- Capital Reserve Fund is funded by no less than 5% of income tax revenues:** The City has been below this policy level since FY2018 due to constrained General Operating Fund capacity but has been working diligently to return to the 5% level. The City has budgeted 4.75% in FY2025 and will increase the capital set-aside by 0.25% until the 5% policy level is achieved in FY2026.
- 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.** The Police Department remains committed to investing in improved training and desired outcomes for the community. The Department continues to work on the implementation of their strategic plan with this budget. In this fiscal plan, Police services are 35.2% of General Operating Fund expenditures, slightly above the FY2024 level of 35.1%.

All other budgeting policies, guidelines and procedures are outlined in the “Budgeting Basics” section of this fiscal plan.

Revenue Overview

Perhaps the most important fiscal plan component outside of assessing operational needs of the City is understanding and forecasting revenue throughout the operations. Below is an overview of the City revenues in millions.

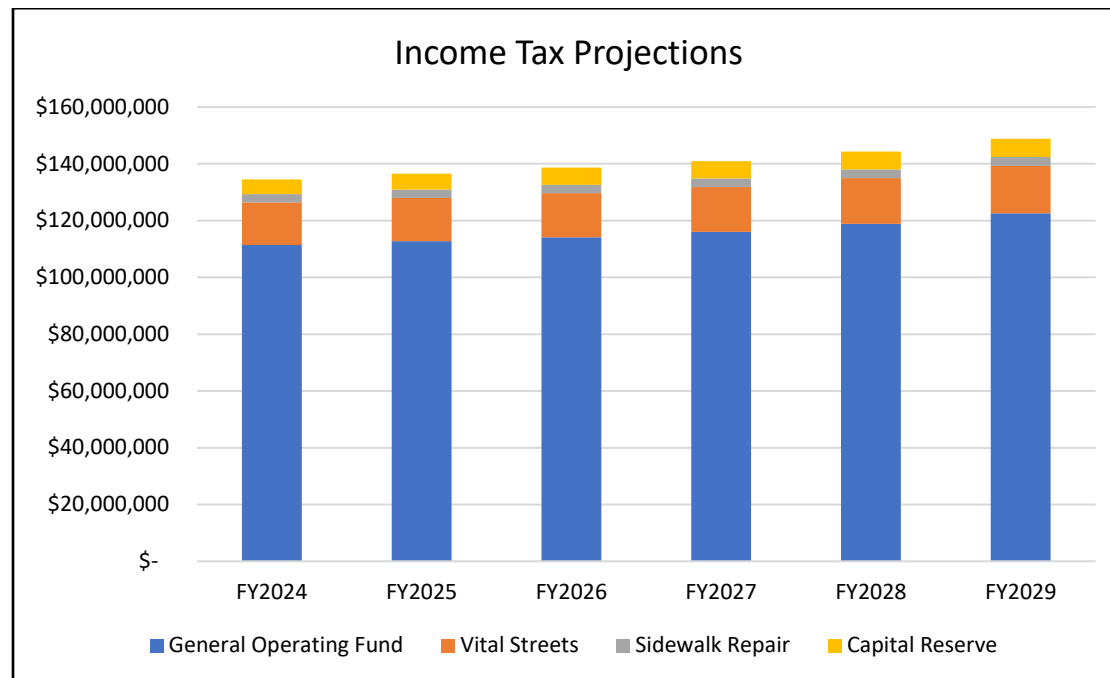


Income Taxes

Income taxes fund the General Operating Fund, Capital Reserve Fund, Sidewalk Repair Fund, and the Vital Streets Fund. The City is currently on pace for a 3% increase in income taxes over last year. Compliance work, which is the City's investment in identifying and collecting the backlog of owed income tax payments from resident and nonresident individuals,

continues to push growth in income tax revenue. Last year the City collected over \$14 million in compliance payments from the backlog of many years of owed receipts. As we catch up on this work, we expect to collect less every year until we normalize around \$5 to \$6 million annually in compliance payments in year five of the forecast.

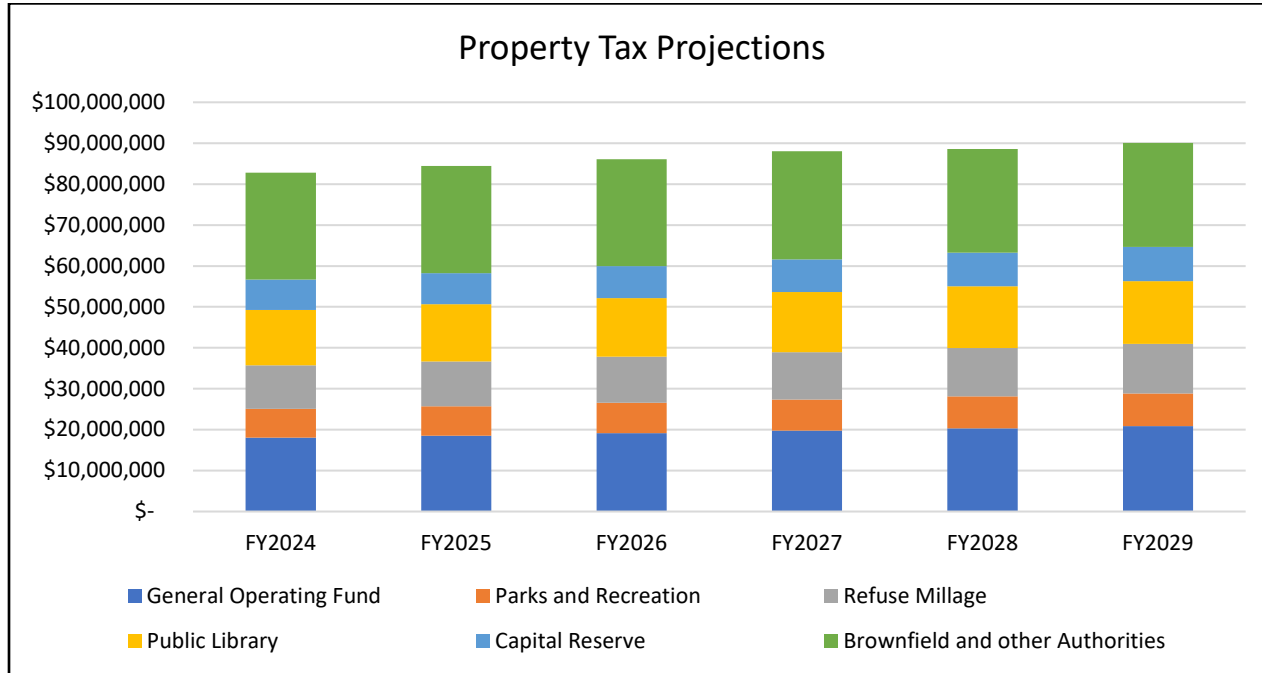
Given the City’s record of outperforming the state and nation during recessions and because consumer spending remains high while unemployment is low locally, the forecast for growth in income tax receipts is 3.25% in FY2025 through FY2029. While this forecast appears optimistic in a time of economic uncertainty, the City’s backlog of compliance work is projected to extend over the next two years to help cushion revenue shortfalls should they occur.



Property Taxes

While property taxes continue to grow steadily, this growth is limited due to current state law. Information about the General Property Tax Act, the Headlee Amendment of 1979, and Proposal A of 1994 and their impact on property taxes can be

found in the “Revenue Overview” section of this fiscal plan. Growth across the five-year forecast is approximately 9%. Below is the five-year projection for property tax and denotes how it is used throughout the City:



State and voter approved measures effectively cap growth in property taxes for the City. Because property values increased by less than the rate of inflation this year, you will see in the chart below that there was no “roll back” of property tax rates. Keep in mind that the following two tables are estimates as the Kent County Bureau of Equalization has not published the 2024 amounts as of the submission of this fiscal plan.

Estimated 2024 (FY2025) Property Tax Millage Rate

	Max Authorized Millage	2023 (FY2024)	2024 (FY2025)	Increase (Decrease)
City Operations	6.4100	5.6861	5.6252	(0.0609)
Library	0.3741	0.3498	0.3460	(0.0038)
Promotional	4.0000	0.0074	0.0068	(0.0006)
Refuse	3.0000	1.8000	1.8000	0.0000
Parks II	1.2500	1.1892	1.1764	(0.0128)
Total	15.0341	9.0325	8.9544	(0.0781)

Preliminary Grand Rapids Property Tax Bill

	GR Property Tax (City of Grand Rapids Millage Only)	Average Residential Taxable Value	Estimated Average Market Value
As of July 1, 2023	\$634.07	\$70,199	\$217,910
As of July 1, 2024	\$681.84	\$76,146	\$250,577
\$ Increase (Decrease)	\$47.77 annually	\$5,947	\$32,667
% Increase (Decrease)	7.53%	8.47%	14.99%

Taxable values continue to grow as a result of a strong real estate market in Grand Rapids. That growth will result in the average Grand Rapids taxpayer paying \$47.77 more annually (\$3.98 per month) in property taxes. For water and sewer services, the average annual cost increase will be \$43.66.

Proposed Service Provision Fees

On December 12, 2023, the City Commission approved the calendar year 2024 water and sewer rates for City of Grand Rapids and partner communities. The Water Supply System increased rates by 6.50% and the Sewage Disposal System increased rates by 1.33%. These increases were largely a result of increased costs due to inflation as well as funding for their capital plans. This table shows the annual billing totals for an average Grand Rapids resident:

Water and Sewer Rates, Average Annual User Charges

	GR Water	GR Sewer	Annual Cost
FY2023	\$412.08	\$566.04	\$978.12
FY2024	\$448.84	\$572.94	\$1,021.78
\$ Increase (Decrease)	\$36.76	\$6.90	\$43.66
% Increase (Decrease)	8.92%	1.22%	4.46%
Annual Gallons	92,752	62,832	N/A

Future Financial Concerns and Initiatives

The capital plan for the City continues expenditures planned for transformational projects that were identified and initiated in FY2023. Under the Capital Reserve Fund statement, you will see plans to issue new debt in FY2025 to accommodate facilities projects, the Knapp Corner drainage project, parks, and fire station projects. The capital plan also includes a robust investment of ARPA money to leverage the Downtown Grand Rapids, Inc. (DGRI) Greenway grant, the building of Martin Luther King Park Lodge and investments in Roosevelt Park Lodge. The details of these projects will be discussed more in Exhibit F “Capital Investments” of this letter but from a financial standpoint the City is well positioned to handle this capital plan. Below is an overview of the major capital projects denoting the funding sources. We are confident that we will be able to maintain our AA bond rating as we finance these projects.

Select Projects	City Bond	City Cash	City ARPA	Floodwall Bonds	State of Michigan Grant/ARPA	Other Sources	Total Current Funding	Remaining Need
Scribner	\$60,000,000	\$12,526,201	\$15,200,000			\$1,377,637	\$89,100,000	
Division Fire Station					\$12,000,000		\$12,000,000	
Kendall Fire Station					\$8,000,000		\$8,000,000	
Fire Training Center	\$20,000,000				\$15,000,000		\$35,000,000	
MLK Lodge		\$3,250,000	\$10,500,000		\$6,000,000		\$19,750,000	
Roosevelt Park Lodge	\$5,500,000						\$5,500,000	
Plaza Roosevelt	\$1,600,000						\$1,600,000	
Riverwalk Rehab			\$850,000		\$850,000		\$1,700,000	
Canal Park				\$700,000		\$2,250,000	\$5,450,000	\$2,500,000
Oxford Trail			\$1,000,000		\$8,000,000		\$9,000,000	
Plaster/Silver Creek			\$1,500,000				\$1,500,000	
Leonard to Ann Trail		\$1,825,000			\$2,441,766	\$1,597,556	\$6,500,000	
Fulton to Wealthy					\$10,000,000	\$6,902,964	\$16,902,964	\$8,071,955
Museum Expansion		\$2,500,000			\$4,000,000		\$6,500,000	\$7,067,259
Lead Service Line Replacement					\$45,000,000		\$45,000,000	

The State of Michigan Grant/ARPA column denotes grants that are set up on a reimbursement basis. For the Greenway grant the City is funding \$24.4 million and with the legislative grant for Fire Stations and Training Center the City is funding \$35 million. Both are set up on a reimbursement basis, but it is uncertain how long compliance with the state will take before the City can be reimbursed. This will pose a cash flow challenge for the City in the intervening term, so we are taking measured steps to ensure that reserves are not spent down too quickly and that we remain in compliance with our City cashflow policies.

You will note that two major public-private capital projects are not listed above – the Acrisure Amphitheater and a proposed Soccer Stadium to be managed by the Convention and Arena Authority. While the City is a partner in helping to bring these projects to fruition, it has not been determined at this time what financial involvement the City may have beyond the \$20 million bond that the City intends to issue on behalf of the DDA.

American Rescue Plan Act Funding and Investments

The City continues to leverage its American Rescue Plan Act (ARPA) funds to support current operations as well as provide support in key focus areas. This allocation of funding must be fully obligated by December 31, 2024 and fully expended by December 31, 2026. The FY2025 proposed budget fully allocates the remaining unassigned funds.

Project	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Estimate	FY2025 Estimate	FY2026 Estimate	Total
Medical Expenses	\$738,080	\$756,301					\$1,494,381
PPE/Workplace Safety	\$16,951	\$101,608	\$9,675				\$128,234
Broadband Connectivity		\$5,548	\$5,697	\$200,000			\$211,246
HOT/Public Safety Response		\$3,089,801					\$3,089,801
Affordable Housing/Vulnerable Populations			\$504,017	\$7,945,983	\$200,000		\$8,650,000
Violence Reduction/Co-response			\$134,341	\$1,000,000	\$1,000,000		\$2,134,341
Special Events/Other Support¹		\$180,206	\$383,577	\$576,508	\$144,422		\$1,284,713
Parks, Trails & Neighborhood Investments²				\$13,850,000			\$13,850,000
Enterprise Resource Planning System				\$7,000,000			\$7,000,000
Provisions of Governmental Services		\$12,227,100	\$7,208,356	\$18,704,989			\$36,455,585
ARPA Administration		\$26,213	\$70,128	\$400,000	\$400,000	\$200,000	\$1,096,341
Scribner				\$15,200,000			\$15,200,000
Total	\$755,031	\$16,386,776	\$8,315,791	\$64,877,480	\$1,744,422	\$200,000	\$92,279,500

1. Special Events is funding two positions through December 2024.
2. This includes projects in qualified census tracts that are specifically for disproportionately impacted areas at or below 185 percent of the Federal Poverty Guidelines or at or below 40 percent of the AMI for Kent County. These projects must promote improved health and safety outcomes. The projects the City identified under this criteria are as follows:
 - a. Martin Luther King Park Lodge (\$10,500,000)
 - b. Riverwalk Rehabilitation (\$850,000)
 - c. Oxford Trail upgrade and extension (\$1,000,000)
 - d. Plaster Creek and Silver Creek Trails planning (\$1,500,000)

Many of these Parks projects are also being co-funded by DGR's \$55 million Greenway grant which is a prime example of how the City is leveraging other external funding sources to bring transformative projects to fruition in the window where external funds are available.

Our collective work, driven by prudent and timely decision-making, a resilient local economy, and a dose of one-time assistance from our state and federal partners will enable our continued progress. It is important to note that most outside funding, including ARPA, is one-time funding that cannot sustain services for a prolonged period. While it does allow us to catalyze a new program or address a significant need in the short term, it is important to emphasize that services provided with these one-time funds are not sustainable long-term without alternative funding plans.

The \$2 million that was previously allocated to Participatory Budgeting in the ARPA plan is now being funded with fund balance of the General Fund. The reason for this change was mainly driven by the timing restrictions of our partners' ability to enter into contracts and spend the funds in compliance with ARPA grant restrictions. All contracts are projected to be executed in fiscal year 2024 and should be spent over the next year and a half. The investments are as follows:

First Ward	Vendor	Amount
Affordable Childcare for 2 nd and 3 rd Shift Workers	Vibrant Futures	\$150,000
Supporting Victim of Domestic Violence and Human Trafficking	Puertas Abiertas	\$100,000
Youth Affordable Housing Support	AYA Youth Collective	\$145,000
Community Reading Initiative for Violence Reduction	Safe Haven	\$50,000
Citizen Advocacy Skills Academy	Dwelling Place	\$80,000
	Total Awards	\$525,000
Cleaning Up Grand Rapids	RFP in process	\$75,000
	Total First Ward Investment	\$600,000
Second Ward		
CURE Violence	Urban League	\$50,000
Mental Health Community Education and Support	RFP in progress	\$350,000
	Total Second Ward Investment	\$400,000
Third Ward		
Affordable Childcare for 2 nd and 3 rd Shift Workers	Vibrant Futures	\$150,000
Youth Affordable Housing Support	AYA Youth Collective	\$145,000
	Total Awards	\$295,000
Lead Water Line Replacement	RFP in process	\$500,000
Community-Based Violence Reduction Initiative	RFP in process	\$205,000
	Total RFP in process	\$705,000
	Total Third Ward Investment	\$1,000,000
Total Participatory Budget Program		\$2,000,000

Expenditure Overview

As mentioned, inflation is a major reason for cost increases from our previous fiscal year. In addition to the costs of goods and services increasing, we also have chosen to invest in our workforce with very competitive three-year collective bargaining contracts that went into effect in FY2022. While most of the other funds' revenues have returned and are healthy, the General Operating Fund remains a concern in our fiscal outlook. The City was fortunate to receive federal relief through the pandemic to sustain services but in the chart below you can see that income tax still lags the City's operating costs. While long range forecasting is helpful to ensure that we are adjusting continually to match our financial resources, we have not proposed any cost-cutting measures this fiscal year as we believe we can continue to monitor economic indicators throughout the year and adjust accordingly. In addition, shorter-term flexibility in GOF fund balance may help address potential shortfalls and allow us additional time to consider any structural problems and ways to prioritize services and levels of service.

General Operating Fund	2024 Estimate	Adopted 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Beginning Fund Balance	\$66,765,633	\$65,649,560	\$70,002,214	\$66,327,090	\$57,787,840	\$45,876,081
Revenue:						
Income Tax	111,383,989	112,730,068	114,175,027	116,024,971	118,811,892	122,539,486
Property Tax	18,051,361	18,521,977	19,142,330	19,742,962	20,336,383	20,905,851
ARPA	5,186,154	2,133,439	1,319,397	0	0	0
Other Revenue	53,545,867	57,200,596	57,040,505	57,755,862	58,546,383	59,703,973
Total Revenue	188,167,371	190,586,080	191,677,259	193,523,795	197,694,658	203,149,310
Total Expenditures	189,283,444	186,233,426	195,352,383	202,063,045	209,606,417	216,541,227
Net Revenue	(1,116,073)	4,352,654	(3,675,124)	(8,539,250)	(11,911,759)	(13,391,917)
Ending Fund Balance	65,649,560	70,002,214	66,327,090	57,787,840	45,876,081	32,484,164
FB as % of Expenditures	34.7%	37.6%	34.0%	28.6%	21.9%	15.0%

Exhibit E: Investments by Strategic Plan Priority



Governmental Excellence

FY2025 City appropriations for Governmental Excellence total \$148.5 million. In addition, proposed ARPA investments of \$400,000 are planned for FY25.

The City is leveraging many different revenue sources to ensure we offer 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. Investing in the capacity of the City and its workforce to meet the needs of residents is fundamental to maintaining the level of service our residents expect. This includes planning for future needs in a way that is equitable, sustainable, and predictable. This is reflected in several initiatives started in FY2024 that will carry forward into FY2025, such as facilities master planning, compensation and classification evaluation and implementation of a modern, robust ERP system.

The relocation of city services from our current services center at 201 Market is a significant investment that clears the way for a vision that centers mixed-use development, recreation, and community-building opportunities on and along the Grand River that is estimated to have at least \$500 million in economic impact. It also provides an opportunity for our Public Works, Parks, and Fleet employees to modernize operations in a way that was not feasible on a site that had been in continuous operation for more than 100 years. While this move will cause some measure of disruption through most of FY2025, resulting modernization and operational efficiencies will position the City well to meet its Governmental Excellence objectives for years to come. Concurrently, we anticipate completion of the City's 10-year facilities master plan in FY2024, which will prove to be a valuable planning tool as other opportunity sites are considered in the coming years.

FY2025 will also mark the “go-live” for implementation of a new Enterprise Resource Planning system, funded by an initial \$7 million ARPA investment. We anticipate that this change will result not only in operational efficiencies for the organization, but also increase accountability and transparency through improved reporting, improve the customer experience for prospective and existing vendors, and more readily link our budgetary process to organizational strategy.

Finally, we intend to continue to focus on customer service as a core driver for our decision-making in the coming year, enhancing employee development around the subject, evaluating, and testing transformative new AI-powered technologies

and leveraging the results of our 2024 National Community Survey to help guide future updates to departmental and City strategic plans. You will see many of our focused customer service improvements listed beginning on page 19 of this budget submittal letter.

This budget generally continues existing service levels, with resources aimed at achieving results in the Commission's Key Focus Area themes summarized below:

- Hire and Retain a Talented and Diverse Workforce
- Maintain Fiscal Sustainability
- Enhance Investments in Cemeteries to Improve Infrastructure, Operations and Customer Service
- Continue to Leverage Legislative and Funding Opportunities

Hire and Retain A Talented and Diverse Workforce: The City recognizes that its employees are core to our ability to deliver on our strategic objectives, and is continually evaluating its people, processes and programs to ensure that we can deliver on the promises of our Strategic Plan and the priorities of the City Commission. This includes making investments in supportive programs that can establish Grand Rapids as an employer of choice and ensuring that our personnel counts are sufficient to meet present demand. In addition to carrying forward personnel additions made in FY2024 to address specific service-level needs, you'll note that an increasing emphasis has been focused on the work we can do to develop individuals into City careers through internship, apprenticeship, and career development initiatives. We are also in the midst of a new compensation and classification study that will assist in our recruitment and retention efforts in future budget years.

- \$145,071 staff person to coordinate performance management and reporting including development of metrics and department level strategic planning
- \$63,000 for the addition of an administrative aide in the Parks and Recreation Department during fiscal year 2024 to support large capital projects including the development of the river Greenway spaces and the construction of Martin Luther King Lodge
- \$335,432 for an employee wellness program including a wellness app to help our employees maintain healthy lifestyles and make choices that can reduce our overall healthcare costs
- \$37,000 for a legal internship program in the Department of Law
- \$60,000 in tuition reimbursement for City Employees, which allows us to support employees' continuous learning and creates opportunities within the city organization for promotion
- \$50,000 for a GVSU/MSU executive internship program

- \$36,000 for the continuation of the Grand Rapids Community College Public Works Academy
- \$100,000 for the Fire Cadet Program and Candidate Physical Agility Test (CPAT) for hiring
- \$679,000 for the Police intern program (32 interns with increased pay to \$17/hour)
- \$32,000 to support Employee Resource Groups
- \$229,000 supporting Equity analyst, Equity Learning Community, ERGs, and DEI Training
- \$150,418 for two public service aides in Streets and Sanitation, in part to take over work formerly done by the 61st District Court work crews
- \$144,300 to support a utility aide program at the Water Department to train individuals on a career path to work for the City
- \$368,371 for the West Michigan Water Career Program (includes \$70,000 grant match)
- \$166,000 in continued support for the Grow1000 youth employment initiative
- \$393,384 for the addition of four staff positions at Environmental Services to offset overtime and reduce contractual obligations at the Water Resource and Recovery Facility
- \$75,206 for the addition of a refuse collection operator to offset overtime costs incurred by growth in bulk collection activities

Maintain Fiscal Sustainability: As noted in the Financial Overview, the City remains on sound financial footing while continuing to strategically and selectively invest in programs that help us reach the goals of the Strategic Plan. This includes fulfilling General Fund obligations to several programs, operations and funds as required by the Commission, voter action and/or State requirements.

- Major General Fund subsidies
 - \$9,216,193 61st District Court support
 - \$7,951,981 Parks and Recreation Maintenance of Effort
 - \$850,000 Vital Streets
 - \$240,000 Refuse Fund contribution to Forestry (GOF contribution paused for FY25 and FY26 to spend down excess subsidy from prior years)
 - \$608,000 Cemeteries
- \$60,000 for maintenance of project management software for Engineering

Enhancing Investment in Cemeteries: The City recognizes its perpetual obligation to those interred in our cemeteries and their loved ones, as well as those that may be navigating the difficult process of burying a loved one. Recognizing the City Commission’s focus on improving both the level of maintenance and the level of service provided through City cemeteries, we are continuing to invest for the future.

- \$325,000 for paving projects at various cemeteries throughout the City
- \$43,000 for the addition of Parks maintenance software that aids in the planning of activities and scheduling maintenance and work orders
- \$10,767 for the addition of a backhoe to Parks’ equipment inventory for work at the cemetery
- \$80,228 for the addition of a groundskeeper position to help with the maintenance of the cemeteries and address the backlog of needed repairs

Continue to Leverage Legislative and Funding Opportunities: The past few years have seen an unprecedented level of investment in local government at the state and federal level, notably ARPA and CARES. That has continued more recently through programs and appropriations linked to the Inflation Reduction Act (IRA) and the Infrastructure Investment and Jobs Act (IIJA). The City has been aggressive in reviewing and applying for opportunities that are linked to our Strategic Plan and Commission Priorities, with more than \$50 million in grant applications submitted for sustainability and climate change initiatives alone. Given this, ensuring that the City has the appropriate level of support and is maintaining compliance with grant reporting, we continue to invest in ways that build and maintain our capacity to pursue these funding opportunities.

- \$400,000 to support allocation, tracking and compliance for ARPA funding (ARPA)
- \$108,000 for state and federal legislative support
- \$133,392 staff person to support city-wide grant management which includes training and assisting Departments with applications and compliance

Recommended total capital investments in the Governmental Excellence strategic priority total \$109.4 million for FY2025. The most significant investments include:

- \$89.1 million for the relocation of City services from 201 Market to the former Kent County Road Commission Site on Scribner (planned bond)
- \$706,150 in street lighting projects
- \$7.9 million in improvements to City facilities including improvements to HVAC, roof replacements at fire stations, and ADA accessibility improvements

- \$144,000 for a FileMaker (records management) upgrade for the Police Department
- \$11.7 million in Streets capital investments city-wide



Economic Prosperity and Affordability

FY2025 City appropriations for Economic Prosperity and Affordability total \$44.6 million and FY2025 Corridor Improvement Districts and Special Authorities appropriations are an additional \$51.5 million. In addition, proposed ARPA investments of \$200,000 are planned for FY2025.

Through a variety of programs, services and investments, the City works to ensure residents, employees and businesses have pathways to financial growth and security. In addition to City directed investments, Grand Rapids has 10 Corridor Improvement Districts and Special Authorities with the ability to invest revenues from special authorization in state law to support businesses within their territories. These revenues are collected by the City and spent based on budgets submitted by those Boards to the Commission for approval.

The City's Strategic Plan recognizes that a healthy community must continue to grow its economy to provide equitable opportunities for existing and future residents and businesses. That growth must be channeled in a way that ensures opportunities for a high quality of life for everyone. This budget continues very successful programs, including our support for new development using tax increment revenue, our inclusion plan expectations for private development using city incentives, and programs addressing housing, housing affordability and housing stability. This budget also continues to channel investments in parts of the City that were historically underfunded and received less private investment than other areas, including continuing investment in the Third Ward Equity fund at \$1 million, and capital investments in MLK Park Lodge, Roosevelt Park Lodge and planning for trail connections from the southeast area of the city to the Grand River Greenway through Oxford Creek and Plaster/Silver Creek corridors.

This budget generally continues existing service levels, with resources aimed at achieving results in the Commission's Key Focus Areas themes summarized below:

- Housing Supply and Homelessness Response
- Small Business and Neighborhood Business Corridor Support
- Grand River Redevelopment and River Edge Projects

Housing Supply and Homelessness Response: Below are select FY2025 investments related to housing and homelessness response. In addition to the highlighted financial investments, staff time will be dedicated to implementing state legislation over the past legislative sessions in the area of tax incentives, local land bank, and to regional organizations

aimed at improving housing supply and homelessness response. Continued customer service initiatives and implementation of zoning changes aimed at increasing the variety of housing options available for development and infill development through the Development Center will also increase options to meeting our housing supply goals.

- Continuation of our programming and administration of federal formula grant programs. These programs are expected to bring:
 - \$3.42 million in Community Development Block Grant (CDBG) funds to improve existing housing, support access to housing resources, and provide fair housing/legal services (grant)
 - \$1.54 million in HOME Investment Partnership for affordable housing and tenant based rental assistance(grant)
 - \$752,000 in HOME-ARP for homelessness prevention, rapid re-housing, and affordable housing (grant)
 - \$303,000 in Emergency Solutions Grants (ESG) funds for homelessness prevention (grant)
 - \$1,500,000 earmarked for additional housing programs or assistance to vulnerable populations (ARPA)
- \$77,000 for the MDHHS Eviction Prevention Program dedicated benefits specialist position
- \$203,064 for two grant funded positions at 61st District Court for Eviction Prevention and Diversion program
- \$200,000 for storage of personal belongings at Mel Trotter (ARPA)
- \$154,388 to support the Homelessness Coordinator position
- \$100,000 to continue the housing practice leader contract with Housing Next

Small Business and Neighborhood Business Corridor Support: Beyond the specific programs and funds noted below, the bread-and-butter work of our Economic Development Department and Development Center is focused on removing barriers to support our equitable economic development goals and those seeking to do business in or with the City. The budget actions approving the specific budgets for each corridor improvement authority will be coupled with intentional staff focus on assisting those authorities with aggressively investing their available funds in improvements within their boundaries. Additional investments in this budget include:

- \$165,516 to continue staff support to ensure equitable outcomes as we pursue projects and investments around reimagining the Grand River (grant)
- \$152,413 for the Cannabis Program Manager position, which supports compliance with the City's Cannabis Social Equity policies
- Continuation of our various programs supporting access to construction contracts for MLBEs, including the Builder's Exchange Affiliate Membership program

- Continued support for GRow1000, the youth employment program where local youth are placed with major and small business employers throughout the community, as well as additional support and programming to build skills
- \$375,000 anticipated over three fiscal years (\$75,000 in FY2025) to implement the anticipated Community Master Plan with a robust, customer-friendly zoning code update
- \$288,844 Continued funding of two Office of Special Events staff with associated funding to support Event Management Training to support grass-roots efforts for cultural and special events
- Continuation of the retail specialist position in partnership with DGRI and the Greater Grand Rapids Area Chamber of Commerce
- \$28,000 for Sister Cities
- \$225,000 Continued annual support for ArtPrize 2.0, which is a collaborative partnership of the City, Kendall College and DGRI

Grand River Redevelopment and River’s Edge Projects: The City is realizing the long planned for transformation of the Grand River. This transformation is the result of a significant commitment of planning, capital, and legislative actions over at least 10 years. In FY2025, we will continue those commitments with both operating and capital focus. This budget includes funding for the staff that are focused on designing, permitting and delivering these projects. We also maintain our equity positions that are instrumental in ensuring our focus on intentionally approaching the design, programming and construction of these major projects in a way that is inclusive of and an opportunity for the entire community. With this budget, the City will continue its partnership with Kent County, Grand Action, the Convention and Arena Authority and DGRI in bringing significant civic projects forward. This budget supports the move of several City departments from 201 Market to a new home on Scribner. FY2025 will be a year of construction at both locations, as both the new city operations home and the Acrisure Amphitheater at 201 Market are expected to open sometime in 2026. In addition, Grand Action is leading the effort for a downtown soccer stadium, which is expected to make significant progress in FY2025.

Recommended total capital investments in the Economic Prosperity and Affordability strategic priority total \$1.14 million for FY2025. This investment allows us to continue the design, permitting and early construction work anticipated for FY2025 for in-river work in the Grand River. The budget includes numerous other capital projects, such as the Greenway projects that establish trail connections from downtown Grand Rapids to other areas within the city and Kent County. Additionally, city-wide parks projects, which serve as economic catalysts, are described in other sections of this budget document.



Engaged and Connected Community

FY2025 City appropriations for Engaged and Connected Community total \$24.9 million. In addition, proposed ARPA operating investments of \$144,422 are planned for FY2025.

The City is leveraging several revenue sources to ensure residents and stakeholders have awareness of and voice in decisions that affect them, and that they receive culturally responsive and proactive communication.

In FY2024, the City transferred its primary community engagement function from Equity to the Communications Department in an effort to better align teams and resources, and anticipates the completion of its first Citywide community engagement framework before the end of the fiscal year. This will provide a launching point in FY2025 for consistent and coordinated community engagement training, planning and execution across departments, guiding our strategies through a community-informed and equitable lens. This includes a strategic re-launch of the City's Develop With Us program, which was originally conceived and launched in partnership with the community but was suspended due to the COVID pandemic. Similarly, elements of the City's Strategic Communications Plan delivered in FY2024 are reflected in the investments and strategies proposed for the coming fiscal year. A key component of the City's engagement and strategic planning process is the biannual National Citizen Survey, which will be a core point of reflection and discussion early in FY2025.

This budget generally continues existing service levels, with resources aimed at achieving results in the Commission's Key Focus Area themes summarized below:

- Implement Updated Communications Plan
- Create and Begin Implementation of Citywide Framework for Engagement
- Improve Engagement with Neighborhood Organizations
- Continue Immigrant/Refugee Community Engagement

Implement Updated Communications Plan: The Communications Department completed and presented a new strategic communications plan in FY2024 and immediately began implementing process and tactical improvements within its current resources. The Department will continue to provide leadership and guidance Citywide in the coming year, with many ongoing and a few new investments to better meet the needs of residents and help to address those who may have challenges in readily accessing information about City programs and services.

- \$30,000 to publish important information through We Are GR and the Winter Preparedness Guide
- \$20,000 for language access and hearing assistance
- \$3,500 to communicate and increase awareness of Principal Resident Exemption (PRE), poverty, and disabled veteran exemptions
- \$500,000 revised contract amount for the Grand Rapids Cable Access Center, with an emphasis on digital equity and job skills development
- \$10,000 for a new Neighborhood Living Guide (last updated in 2015)
- \$25,000 for the City's 175th Anniversary

Create and Begin Implementation for Citywide Framework for Engagement: As referenced in the introduction to this strategic priority, the City invested in full-time community engagement in 2023, and have been in the process of developing a Citywide framework and strategy for future community engagement efforts. That framework is expected to be completed this year and used as a guide for staff training, departmental planning and coordinated resource planning and sharing beginning in FY2025. This comes alongside existing and ongoing investments made through several departments as part of regular departmental operations.

- \$295,240 for community engagement for Vital Streets projects
- \$140,000 for community engagement staffing, centralized in the Communications Department
- \$30,000 to support online/digital engagement

Improve Engagement with Neighborhood Organizations: The City has a history of investment in its relationships with neighborhood organizations through its Community Development Block Grant (CDBG) program as well as through the work of the Equity and Engagement Department. Over the past two years, that has also included the City's execution of Participatory Budgeting in which residents identified Ward-specific projects for investment, to be carried out by neighborhood and community organizations using \$2 million in ARPA funds. In FY2025 an additional emphasis will be placed on how neighborhoods and residents can be partners and participants in our ongoing growth and development, which is an area of particular interest.

- \$210,000 to offer the Neighborhood Summit and administer the Neighborhood Match Fund
- \$268,600 for neighborhood association support for civic engagement (CDBG grant)
- \$50,000 for the Neighborhood Leadership Academy

- \$75,000 to support Develop with Us, providing for project-specific enhanced engagement with neighborhoods on local development projects
- \$75,000 to begin work on updating the City's zoning ordinance methodology

Continue Immigrant/Refugee Community Engagement: Over the past two years, the Office of Oversight and Public Accountability has built strong ties within many of our immigrant and refugee committees, and the Equity and Engagement Department has served as our agency lead on the Gateways for Growth and Welcoming Cities partnerships. All are intended to establish stronger ties and mutual understanding between the City and new residents that can have multiple barriers to engagement and trust with local government. We intend to continue and build upon that work as the two departments work jointly to strengthen those ties.

- \$175,000 for OPA staffing and programming to continue engaging with our community with a special emphasis on serving immigrant and refugee communities



Health and Environment

FY2025 City appropriations for Health and Environment total \$232.9 million.

The City is leveraging several revenue sources to ensure the health of all people and the environment are advocated for, protected and enhanced. This includes investments in core water/wastewater infrastructure, greenhouse gas reduction, climate resiliency and supportive infrastructure and programs that support healthy neighborhoods, choices and living conditions for our residents.

In FY2024, the City continued to make progress on some of its core priorities in the area of health and the environment, continuing a yearslong effort to replace all lead service lines in the City, advancing toward a formal request for proposals to supply the City's Primary Circuit with solar energy from Butterworth landfill, and reaching a number of milestones on improving access to parks and green spaces in our most vulnerable neighborhoods. We have placed a particular emphasis on opportunities to leverage multiple state and federal funding sources for sustainability, with more than \$50 million in current grant applications that may come to fruition in early FY2025. Previous years' priorities and investments continue to pay dividends for our residents, and some were finally realized in FY2024, most notably with the opening of the Kent County Behavioral Health Crisis Center.

In FY2025 core areas of focus mentioned above will continue to progress and others initiated in the present fiscal year will move toward implementation in the coming fiscal year. This includes key pilot and planning initiatives like EH Zero and development of the City's longer-term Climate Action and Adaptation Plan, the latter of which can be expected to help guide deliberation and decision-making in future budget cycles.

This budget generally continues existing service levels, with resources aimed at achieving results in the Commission's Key Focus Area themes summarized below:

- Implement Climate Resilience and Greenhouse Gas Reduction Measures
- Reimagine Materials Management Program
- Continue to Address Sources of Lead Contamination in Homes
- Continue to Implement Urban Forestry Plan

Implement Climate Resilience and Greenhouse Gas Reduction Measures: Greenhouse gas reduction and climate adaptation are present and persistent challenges for Grand Rapids, both for our infrastructure and for our residents and businesses. Much of our planning work will culminate with the City's draft Climate Adaptation and Action Plan (CAAP) in FY2025, but efforts have been ongoing over almost a decade to better position the City for future conditions. That has included multiple efforts to increase efficiency of City buildings, enhance infrastructure to withstand significant weather events, and begin to move the City away from carbon-based sources of energy. A major component of those efforts, redevelopment of the Butterworth superfund site as a host for solar energy, made notable progress in FY2024 that could become reality in FY2025 if available state and federal funding is awarded. In FY2025, the City will continue to pursue its zero-carbon goals on multiple fronts, understanding that its biggest contributions can be made in three key areas: municipal utilities, vehicles and buildings. At the same time, we will continue to partner with community organizations and private businesses to help the community reach its communitywide GHG reduction goal of 62.8% by 2050 in a way that centers issues of environmental justice and equity.

- \$125,000 to purchase renewable energy credits
- \$160,200 for climate change work including an Environmental and Climate Justice Specialist and the creation of a Climate Action and Adaptation Plan
- \$250,000 for the Equitable, Healthy and Zero Carbon Buildings Initiative (E.H.Zero) program low-income housing renovation pilot (grant)
- \$235,000 to support energy efficiency audits on municipal buildings (grant)
- \$100,000 for a flood protection system potential improvement study (grant)
- \$9,000 to pilot converting traditional fuel medium/heavy-duty pickup trucks to hybrid CNG/gas
- \$25,000 stormwater credit trading program

Reimagine Materials Management Program: As our community grows, demands change and sustainability becomes a central point of focus, Materials Management (refuse, recycling, composting, etc.) has been a major point of discussion. This has been accelerated by active discussions at the countywide level regarding the future of landfilling and the waste-to-energy plant in our planning. Recognizing the changing demands, as well as issues such as end-of-life technology and overall GHG and infrastructure impacts we began the process of evaluating both operational strategies and funding models in FY2024. The Public Works department also began placing additional resources toward recycling and composting education, as well as general cleanliness and upkeep of key commercial corridors as a means of contributing to both community vitality and feelings of safety. We anticipate engaging in deeper planning discussions with the City Commission in FY2025, beginning with a discussion of future rates and service areas early in the fiscal year.

- \$116,664 to support recycling education and engagement
- \$43,000 for subsidized refuse service
- \$300,000 to continue corridor cleanups, material collection days in neighborhoods in alignment with the “Clean Community” initiative

Continue to Address Sources of Lead Contamination in Homes: While the City Commission’s stated priority area is centered around lead risk reduction efforts, and significant funds are dedicated to that end, the City feels its important to note other areas of contamination concern as part of this budget proposal. When major potential sources of contaminants (lead, PFAS, industrial contaminants) are considered in their entirety, we intend to invest nearly \$5 million in assessment and mitigation efforts in FY2025.

- \$2.1 million for the lead hazard control program (grants)
- \$151,897 for a Lead Program Specialist
- \$1.5 million increased investment in replacement of lead service lines in the Water System (~250 additional lines)
- \$175,000 for PFAS sampling at the Water Resource Recovery Facility
- \$763,000 Groundwater treatment cost at the WRRF to mitigate contaminants in the soil
- \$250,000 for the Local Brownfield Revolving Fund Environmental Site Assessment grant program

Continue to Implement Urban Forestry Plan: Reducing our backlog of Priority 1 and Priority 2 trees for pruning and/or removal to improve the health and safety of our urban tree canopy has been a priority over the past fiscal year and will continue in FY2025.

- \$3.3 million for forestry sustainability, supported in part by last year’s Refuse millage increase for enhanced “Clean Community” services

Recommended total capital investments in the Health and Environment strategic priority total \$133.1 million for FY2025. The most significant investments include:

- \$150,000 for future energy efficiency or renewable energy projects for Water and Environmental Services
- \$510,000 for river and creek bank restoration projects
- \$24.4 million for various projects connected to the Greenway grant partnership with DDA
- \$19.8 million for Martin Luther King Lodge (\$10.5 million in ARPA)
- \$2.8 million in additional parks improvements

- \$600,000 Ottawa Hills Park
- \$250,000 Otsego Drain Basin
- \$200,000 Lincoln Park
- \$520,000 Camelot Park
- \$800,000 Ah Nab Awen “Indian Mounds”
- \$8.6 million for Lake Michigan Filtration Plant Carbon Feed and Chemical Unloading Improvements
- \$11.3 million for water main extension in Cascade Township (PFAS-related)
- \$9 million in public lead line replacements throughout the City
- \$100,000 for tree replacements associated with Vital Streets projects
- \$2.9 million for improvements at the Water Resource and Recovery Facility including HVAC replacement, security upgrades, and replacement of gas monitors
- \$3 million for Primary Circuit infrastructure extension necessary for Butterworth solar development



Mobility

FY2025 City appropriations for Mobility total \$110.6 million.

The City is continuing its work through effective programs and investments to ensure that innovative, efficient, low-carbon and equitable mobility solutions are safe, affordable and convenient to the community.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes, particularly in the Commission's FY2025 focus areas of:

- Connectivity and Micro-Mobility
- Traffic and Mobility Safety
- Parking Rate Competitiveness and Sustainability

Connectivity and Micro-Mobility: As Grand Rapidians continue to look for alternative modes of transportation, City operations and program investments support moving to a connected multi-modal network, including:

- \$100,000 to continue the equity-based transportation pass program which began in FY2023
- \$500,000 for the first year of an anticipated 3-year pilot carshare program
- \$100,000 to continue e-bike and e-scooter vendor contracts
- \$3.2 million to operate the DASH

Traffic and Mobility Safety: Safety is the backbone of any transportation network. The resources of our transportation planning and traffic safety divisions, as well as signals, street lighting and signage are all focused on ensuring safe movement around our networks. Specific budget investments in this area include:

- \$322,557 to expand the sidewalk snow assist pilot by 50 miles for a total of 200 miles
- \$51,000 for software to help manage supply and demand needs in the parking garage system
- \$182,280 hire add Traffic Technician and Sign Fabricator in traffic safety to help reduce overtime, employee burn out and address backlog of project
- \$82,968 to hire one additional parking customer service representative to offset overtime and allow improved responsiveness for the public

- \$51,000 for software to help manage supply and demand needs in the parking garage system

Parking Rate Competitiveness and Sustainability: In FY2024, the City made modest changes in event parking rates in order to begin to adjust rates closer to the private market. These adjustments were focused at Ottawa-Fulton, Monroe Center, Louis Campau, and Government Center, and represented an increase of \$3 to 4 per event.

During FY2024, the Mobile GR staff and Mobile GR Commission took a more comprehensive look at parking rates overall, including daily, monthly, and event rates at parking ramps, and the duration of paid on-street parking. The goal of the work was to a long-term approach to adjusting rates incrementally to better reflect the private market rates and to allow for long-term maintenance of parking assets. The City's ownership of parking ramps downtown and throughout the city is an economic development advantage. That advantage must be balanced against the rates and other funds that are needed for the long-term maintenance and operation of these facilities. The framework developed by the Mobile GR Commission is attached as Exhibit G. This budget includes rate adjustments in accordance with the framework.

Recommended total capital investments in the Mobility strategic priority total \$45.5 million for FY2025. The most significant investments include:

- \$32.4 million in Vital Streets projects, which supports 130 projects including the following large projects: Michigan St., Cesar E. Chavez Ave., Wealthy St., Division Ave, Burton St., and Garfield Ave.
- \$2.2 million in sidewalk projects
- \$700,000 million for Neighborhood greenways, which will improve biking with traffic calming, signage and pavement marking measures on lower traffic streets and will improve pedestrian/bike crossings
- \$200,000 for transit stop improvements
- \$3 million in parking asset management projects
- \$150,000 Traffic calming projects
- \$130,000 for pedestrian hybrid beacons
- \$939,000 for audible cross walk technology to assist the visually-impaired



Safe Community

FY2025 City appropriations for Safe Community total \$146.6 million. In addition, proposed ARPA investments of \$1 million are planned for FY2025.

Public Safety services are multi-faceted, including policing, fire response, emergency medical response, 911 dispatch, emergency management, oversight and public accountability, Cure Violence Grand Rapids, and the SAFE Task Force. Nearly all these services are funded from the General Operating Fund; however, the City continues to work hard to secure outside funding to support these essential services.

By implementing Data Informed Community Engagement (DICE), a place-based, landscape focused, collaborative, action-oriented initiative to address violence in our community, the Police Department is leveraging community connections and additional City resources to holistically address violent crime. GRPD is continuing its co-response program with Network 180, partnering with social workers to seek better outcomes for individuals in need of mental health services. Our Police Department is continually leveraging partnerships and technology to improve services, decrease crime and increase efficiency. Recruitment and training remain top priorities, especially for the Police Department to meet staffing goals and ensure our officers receive appropriate and effective training.

Work has also begun in earnest to update several pieces of the Fire Department's aging infrastructure. Design work is underway for the new Kendall Avenue Fire Station, the replacement Division Avenue Fire Station, and a new fire training center. Construction of these facilities will progress in FY2025.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes, with resources aimed at achieving results in the focus area themes summarized below.

- Public Safety Staffing
- Crime Prevention and Violence Reduction
- Oversight and Public Accountability
- Other Core Services

Public Safety Staffing: The Police and Fire Departments continue to make progress reducing vacancies and right-sizing to meet the demand for public safety services. Position additions are carefully evaluated based on clearly demonstrated need. Sworn staffing is supplemented by partnerships, volunteers, and contract services.

- \$1.1 million for two GVSU Police Recruit Academies
- \$678,912 for the Police intern program (32 interns) with increased wages (\$17/hour)
- \$599,905 to hire ten firefighter positions in January 2025 to begin training to staff the future Kendall Fire Station in the Third Ward
- \$512,664 for police staffing and contribution to the Childrens Assessment Center
- \$373,392 to hire four emergency communications operators to reduce overtime costs and help reduce employee burn out; additional budget impact is \$250,980 net of overtime savings
- \$137,134 for continued funding for the Emergency Management program
- \$100,000 for the Fire Cadet Program and Candidate Physical Agility Test CPAT for hiring
- \$69,600 for civilization of subpoena delivery on behalf of the City and the County

Crime Prevention and Violence Reduction: Community partnerships and innovative approaches improve community safety by addressing root causes of crime and violence, and by redirecting non-violent individuals toward supportive resources rather than into the criminal justice system.

- \$445,776 to support the Police Department's partnership in CLEAR (Coalition, Leadership, Education, Advice, Rehabilitation) program, Youth Commonwealth/Boys & Girls Club, and Children's Assessment Center.
- \$533,396 for schools crossing guard contract
- \$371,604 for Police Mobile Crisis Response team, which partners with Network 180 when responding to calls for service where a person suffering from mental health concerns is involved
- \$329,900 for crime prevention programming support to neighborhood associations and organizations (CDBG and JAG grants)
- \$250,000 of funding from the general fund to continue Cure Violence city-wide
- \$66,846 to hire a victim services coordinator in January 2025
- \$120,000 to provide in-service mental health wellness training for the Police Department (grant)
- \$100,000 for the SAFE Task Force
- \$80,000 to support the DDA's management of private security for the urban core
- \$80,000 to support the Parks and Recreation Security contract

- \$61,344 to support the Crime Prevention Through Environmental Design (CPTED) program
- \$20,000 for I am the Dream Academy hosted by OPA
- \$16,000 for an Expanded Risk Terrain Modeling program in partnership with neighborhood organizations and to support Data Informed Community Engagement (DICE) operations
- New grant funded Domestic Violence Court at the 61st District Court

Oversight and Public Accountability: OPA improves public safety services, including by ensuring their responsiveness to community needs and concerns. Community-informed and community engaged services tend to enjoy broader resident support.

- \$1,536,352 for the Axon body worn cameras for Police, which OPA now manages
- \$250,000 for OPA two grant funded Justice Analysts
- \$100,000 for OPA coordinated police training that is community-informed and community engaged and addresses topics such as cultural competency and de-escalation
- \$43,416 for a staff position to replace a temporary employee to handle the expungement program for the City
- \$15,000 for OPA's Know Your Rights Campaign
- \$10,000 for the Clean Slate expungement program
- \$10,000 for Traffic Stop study

Other Core Safe Community Services: Safety services are enhanced by programs to reduce risk and implement best practices.

- \$250,000 for the Fire Department's Residential Safety Assessment Program (plus grant funded smoke alarms)
- \$3,000 to maintain the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) accreditation

Recommended total capital investments in the Safe Community strategic priority total \$21.1 million for FY2025. The most significant investments include:

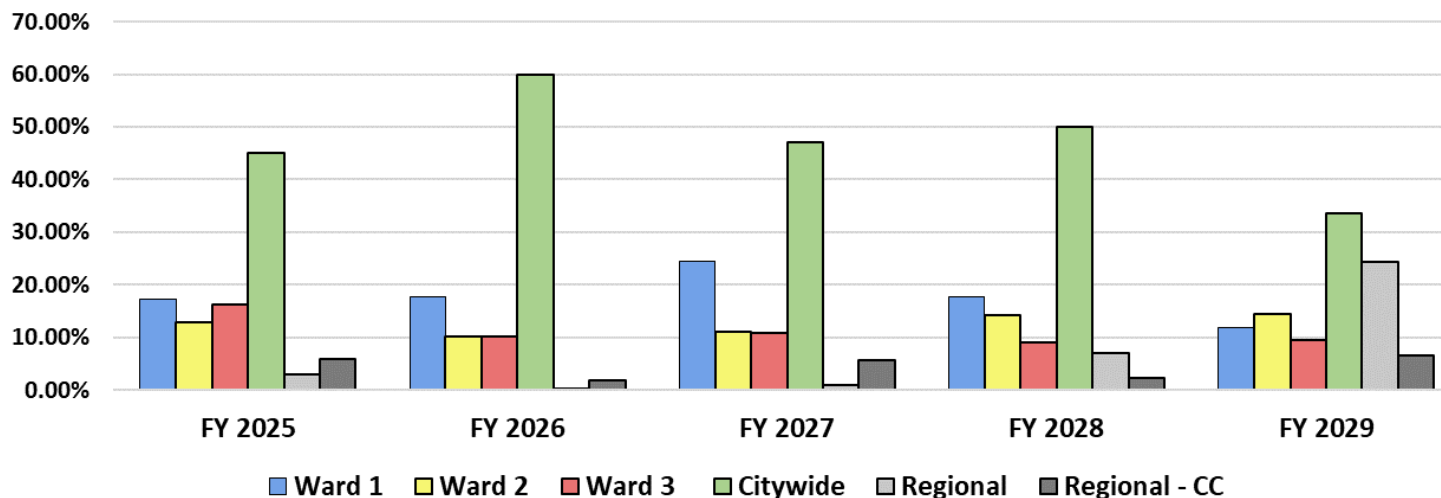
- \$55 million Fire facilities investments funded through \$35 million legislative grant and \$20 million in future bond issuance:
 - \$12 million Division Fire Station
 - \$8 million Kendall Fire Station
 - \$35 million Fire Training Center

- \$199,000 bomb removal robot
- \$920,000 in asset management for fire equipment replacements including breathing apparatus and radios

Exhibit F: Capital Investments

The fiscal plan recommends capital investments of \$290.16 million in FY2025 and \$760.22 million across all five years (FY2025-2029). The FY2025 capital investments amount to a 26.87% increase from FY2024. 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 and distribution across the Wards. Our analysis also includes the categories of “Citywide,” “Regional,” and “Regional - CC” projects. “Citywide” projects either do not have specific locations or they benefit the city beyond the location in which they are taking place. “Regional - CC” denotes work specifically done in customer communities, while the “Regional” label denotes work that is planned within the City’s limits but also impacts areas outside of City limits. The figure below shows capital investments per fiscal year per category (each fiscal year totals to 100%).



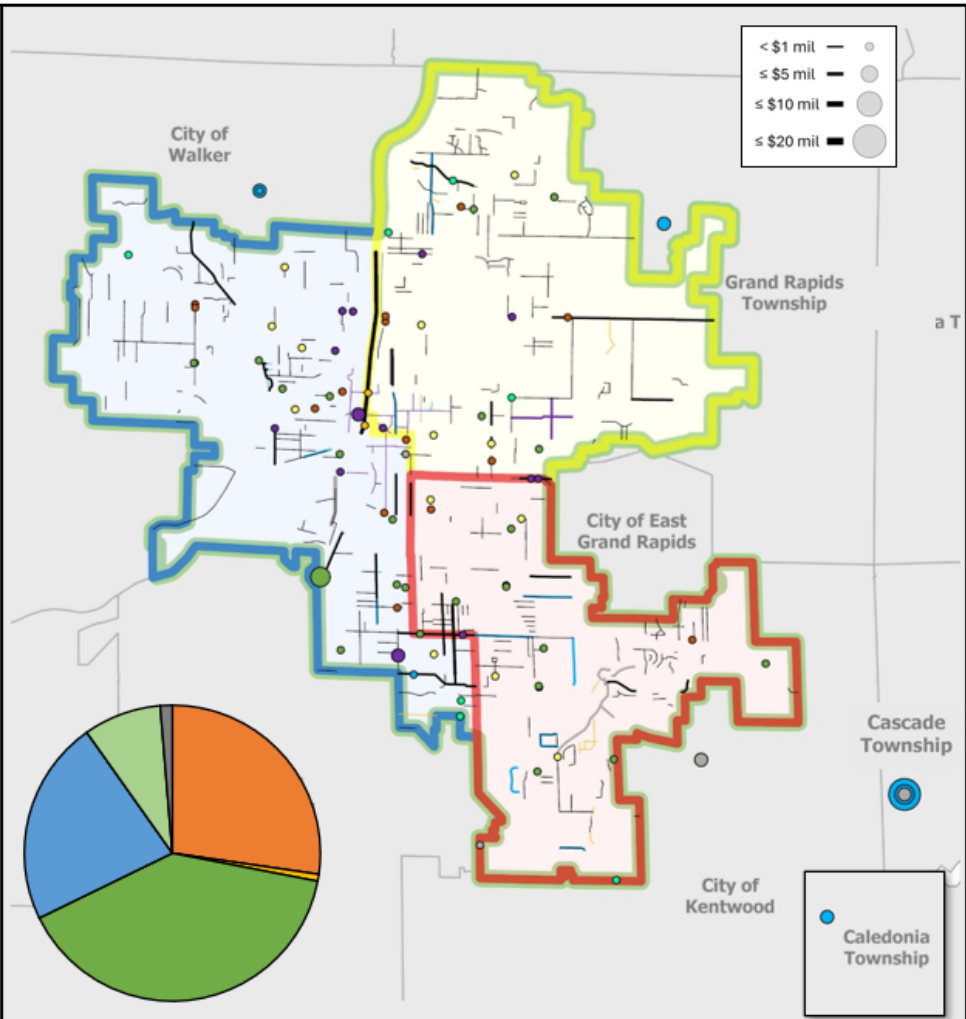
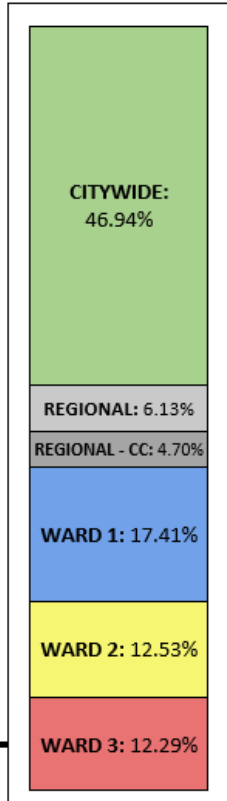
While specific capital projects were already recognized in this letter under the specific strategic priority, the first two figures below show where work is occurring in each ward as well as what departments are managing those projects. The third figure shows the top 15 projects per Ward in FY2025.



FY 25 - FY 29

COMMUNICATIONS	\$1,278,964
ENGINEERING SERVICES	\$162,701,180
ENVIRONMENTAL SERVICES	\$64,688,000
FACILITIES MANAGEMENT	\$50,148,083
FIRE	\$61,480,000
MOBILE GR	\$26,165,000
PARKS AND RECREATION	\$32,915,000
POLICE	\$1,288,000
SIDEWALKS	\$11,950,000
STORMWATER	\$5,252,000
STREET LIGHTING	\$2,219,312
STREETS	\$161,087,690
TRAFFIC SAFETY	\$5,484,545
WATER	\$173,564,400

\$760,222,174



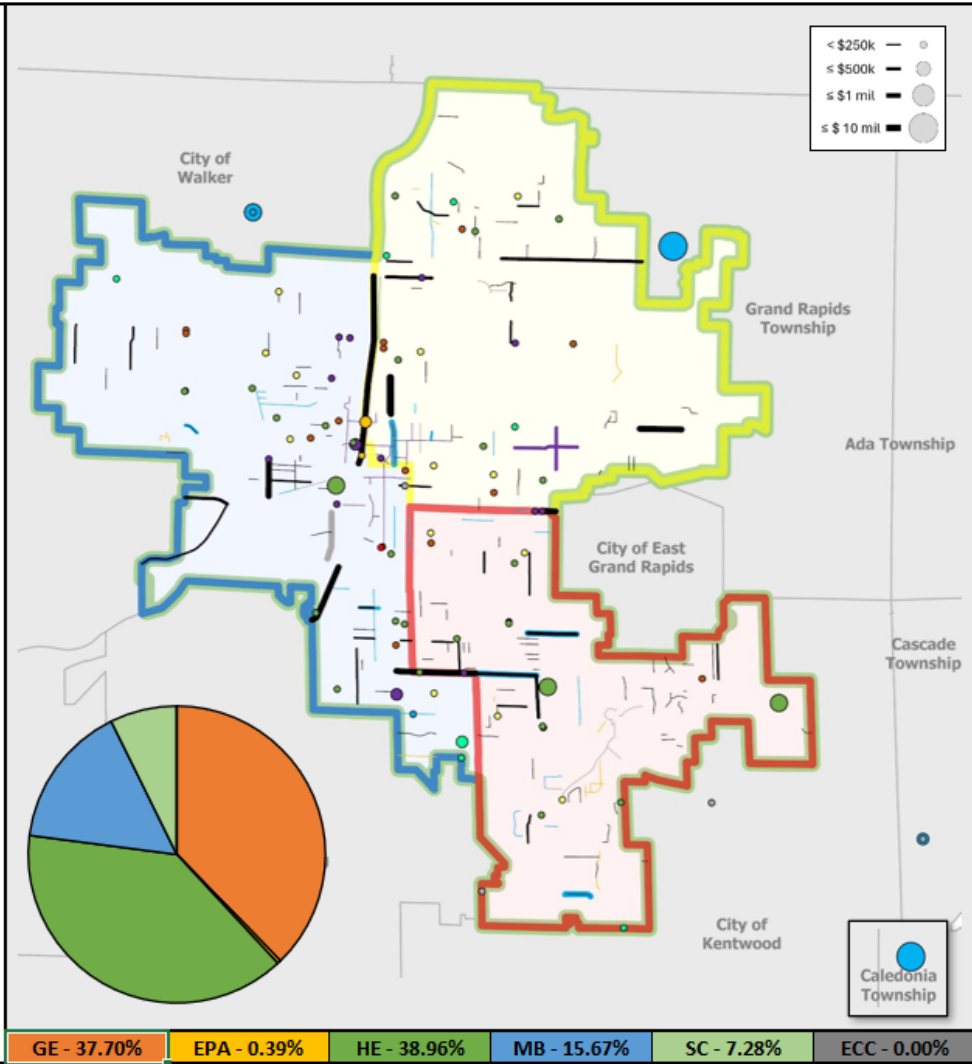
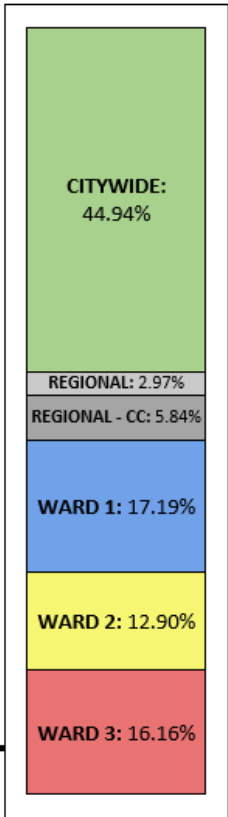
* Projects listed as Citywide or Regional are not listed on map.



FY 25

COMMUNICATIONS	●	\$0
ENGINEERING SERVICES	●	\$147,934,141
ENVIRONMENTAL SERVICES	●	\$11,158,000
FACILITIES MANAGEMENT	●	\$7,863,338
FIRE	●	\$20,920,000
MOBILE GR	●	\$7,085,000
PARKS AND RECREATION	●	\$22,540,000
POLICE	●	\$343,000
SIDEWALKS	●	\$2,150,000
STORMWATER	●	\$960,000
STREET LIGHTING	●	\$706,150
STREETS	●	\$12,763,639
TRAFFIC SAFETY	●	\$1,984,545
WATER	●	\$53,754,400

\$290,162,213



* Projects listed as Citywide or Regional are not listed on map.

Top 15 Projects in Each Ward for FY2025

Ward 1	Ward 2	Ward 3
Greenway Project (Oxford Trail) \$8,000,000.00	Greenway Project (Fulton to Wealthy) \$10,000,000.00	MLK Lodge Project \$19,750,000.00
Division Fire Station (by service area) \$6,000,000.00	Division Fire Station (by service area) \$6,000,000.00	Streets-Burton Eastern to Kalamazoo \$4,207,200.00
Streets-Burton Division to Eastern \$4,040,800.00	Asset Management \$3,000,000.00	Kendall Fire Station (by service area) \$4,000,000.00
Kendall Fire Station (by service area) \$4,000,000.00	Greenway Project (Public Museum) \$2,000,000.00	Streets-Boston-Calvin to Plymouth \$3,091,400.00
Streets-Godfrey Av-Oxford St to Market Av \$2,910,000.00	Michigan Street - Maryland Avenue to Leffingwell Avenue \$1,539,732.00	Burton Street - Division Avenue to Eastern Avenue \$1,309,770.00
Greenway Project (Public Museum) \$2,000,000.00	Wealthy Street - Ethel Avenue to ECL \$1,344,319.00	Streets-Kendall St-Kalamazoo Av to Kent Ridge Dr \$1,100,000.00
Greenway Project (Leonard to Ann) \$1,221,000.00	Greenway Project (Leonard to Ann) \$1,221,000.00	Kalamazoo Avenue - Alger Street to Burton Street \$900,000.00
Cesar E. Chavez Avenue - Stolpe Street to Hall Street \$1,218,428.00	Streets-Division - Michigan to Fulton \$1,100,000.00	Burton Street - Eastern Avenue to Kalamazoo Avenue \$807,740.00
FY25 Sidewalks - 1st Ward Contract \$1,200,000.00	Ionia/Division Avenues - I-196 WB On-Ramp to Mason Street \$1,050,000.00	Wealthy St - Richard Ter to Ethel Ave \$787,500.00
Grand River Revitalization \$1,140,000.00	Knapp Street - Truxton Drive to East City Limits \$882,000.00	Boston Street - Calvin Avenue to Plymouth Avenue \$694,980.00
Garfield Avenue - Butterworth Avenue to Fulton Street \$1,100,000.00	DASH \$830,000.00	Ottawa Hills Improvements \$600,000.00
Cesar E. Chavez Avenue - Clyde Park Avenue to Stolpe Street \$1,081,345.00	Neighborhood Greenways \$700,000.00	Camelot Park Improvements \$520,000.00
Cesar E. Chavez Avenue - Hall Street to Beacon Street \$1,050,949.00	Ann Street - Monroe Avenue to Plainfield Avenue \$582,900.00	Streets-Wealthy Richard Terrace to Ethel \$450,000.00
Streets - Grandville - Hall to Beacon \$1,000,000.00	Division Ave - Fulton St to Michigan St Sanitary Separation \$500,000.00	Morningside Dr SE - Burton St SE to Hampshire St SE \$441,408.00
Streets-Stevens - Steele to Randolph \$1,000,000.00	Oakley-Crescent to Lyon \$500,000.00	Kalamazoo Avenue - Alexander Street to Martin Luther King Jr. St \$395,819.00
Butterworth-WCL to O'Brien Ave \$1,000,000.00		

Exhibit G: Mobile GR Commission – Parking Market Competitiveness Framework

Adopted December 7, 2023

Action

Adopt the guiding principles and market competitiveness framework for use by City staff in determining parking rates to support a fiscally sound budget.

Background and Stakeholder Outreach

During the FY2024 budget process, staff identified a need for a rate setting framework to guide budget decisions that support the long-term health of the Parking Fund. In the intervening months, staff have engaged with a variety of stakeholders to receive feedback on a potential market competitiveness rate framework to be implemented in the FY2025 budget.

In March 2023, staff presented a parking market competitiveness evaluation to Mobile GR Commission for feedback. Commissioners recommended a strategy of smaller but more frequent rate changes, operational changes to enforcement times to promote turnover and parking availability, and maintaining rates below those of private parking operators.

In spring 2023, Mobile GR contracted a firm to conduct focus groups with individuals who live, work, and visit downtown and Grand Rapids business districts. Participants expressed concerns with the lack of availability of on-street parking near their destinations. The primary consideration for downtown visitors was convenience and proximity to their destination. The majority of participants expressed a higher tolerance for paying for parking when attending an event versus conducting routine business such as appointments.

In October 2023, Mobile GR conducted a series of roundtable discussions with representatives from downtown retail, hotel, commercial real estate, and residential real estate businesses. Participants expressed a preference for prioritizing changes to special event and on-street parking and a desire for greater parking availability through on-street turnover and added monthly parking capacity. Due to uncertainty in the current outlook for downtown office occupancy, several participants expressed concern over rate changes to monthly parking that could impact business retention.

Guiding Principles

Drawing from the feedback of the Mobile GR Commission, focus group participants, and local business stakeholders, we have established a set of guiding principles to inform decisions on parking rates and operations for the FY2025 budget and beyond:

- Fiscal responsibility - Ensure rates can sustainably fund operations
- Market Comparison - Rates should be set below local private market competitors and in line with comparable municipal operators
- Economic Development - Recognize importance of monthly parking to downtown business attraction, retention, and growth
- Operational Efficiency - Leverage technology and demand-driven rates and strategies to reduce congestion, increase availability, and improve customer satisfaction

Parking Market Comparison

Compared to local private parking operators and other municipal operators in the region, rates in City-operated parking facilities are below current market rates. For monthly parking, Mobile GR's median rate is \$140 versus \$178 for private operators and \$151 for municipal operators. For special event parking rates, Mobile GR's maximum special event rate is \$15 versus \$30 for private operators and \$20 for municipal operators. For on-street metered parking, Mobile GR enforces 50 hours per week compared to an average of 75 hours per week among other comparable municipalities.

Proposed Five-Year Market Competitiveness Framework

In conjunction with the guiding principles for rate decisions, the five-year plan below would serve as a roadmap for the department's fiscal planning.

- Year 1 - Implement rates and operational changes to close FY25 funding gap
- Year 2 - Stabilization year to evaluate fiscal impact of FY25 rates
- Year 3 - Implement rate or operational changes in response to downtown development changes
- Years 4 - 5 - Evaluate fund performance and operational needs on annual basis

The year 1 priority is to evaluate and implement rate changes necessary to ensure a balanced budget that maintains a healthy Parking fund balance. In future years, the department will evaluate the impact of demand-based strategies to manage parking availability and identify necessary operational changes to manage demand as new venues come online.

Exhibit H: Select Position Additions, Mid-Year FY2024 and FY2025

FY2024 Mid-Year Position Additions			FY2025 Position Additions		
<u>Department</u>	<u>#</u>	<u>Position</u>	<u>Department</u>	<u>#</u>	<u>Position</u>
Attorney	1	Legal Assistant I	Dispatch	4	Emergency Communications Operator I's
61D Court	1	Problem Solving Court Case Mgr.	Police	1	Social Worker (Victim Services Coord.)
	1	Domestic Violence Case Manager	Parking	1	Parking Customer Service Rep. I
Police	1	Police Records Specialist	Traffic Safety	1	Traffic Technician
	2	Police Records Specialist		1	Sign Fabricator I
Fire	13	Firefighter	Cemetery	1	Groundskeeper I
Engineering	2	Project Manager	Environmental Svc.	1	Collection System Asset Technician
	2	Assistant Project Managers		1	Custodian
Mobile GR	1	Administrative Analyst I		1	Environmental Resource Technician
Planning	1	Administrative Analyst I		1	Utility Maintenance Mechanic III
	1	Information System Coordinator	Fire	1	Fire Lieutenant
	1	Plans Examiner		3	Fire Equipment Operators
Bldg. Inspections	1	Office Assistant II		6	Firefighter
Econ. Dev.	1	Economic Development Coord. II	Refuse	1	Refuse Collection Operator
	1	Business Manager	Streets	2	Public Services Aide
Parks and Rec.	1	Administrative Aide	311 Cust. Svc.	2	311 Customer Service Representative
Library	1	Office Assistant II			
FY2024 Mid-Year Additions	32		FY2025 Additions	28	

STRATEGIC PLAN

We encourage you to view the updated City of Grand Rapids Strategic Plan! You can see the plan by going to the following URL or using the QR code below.

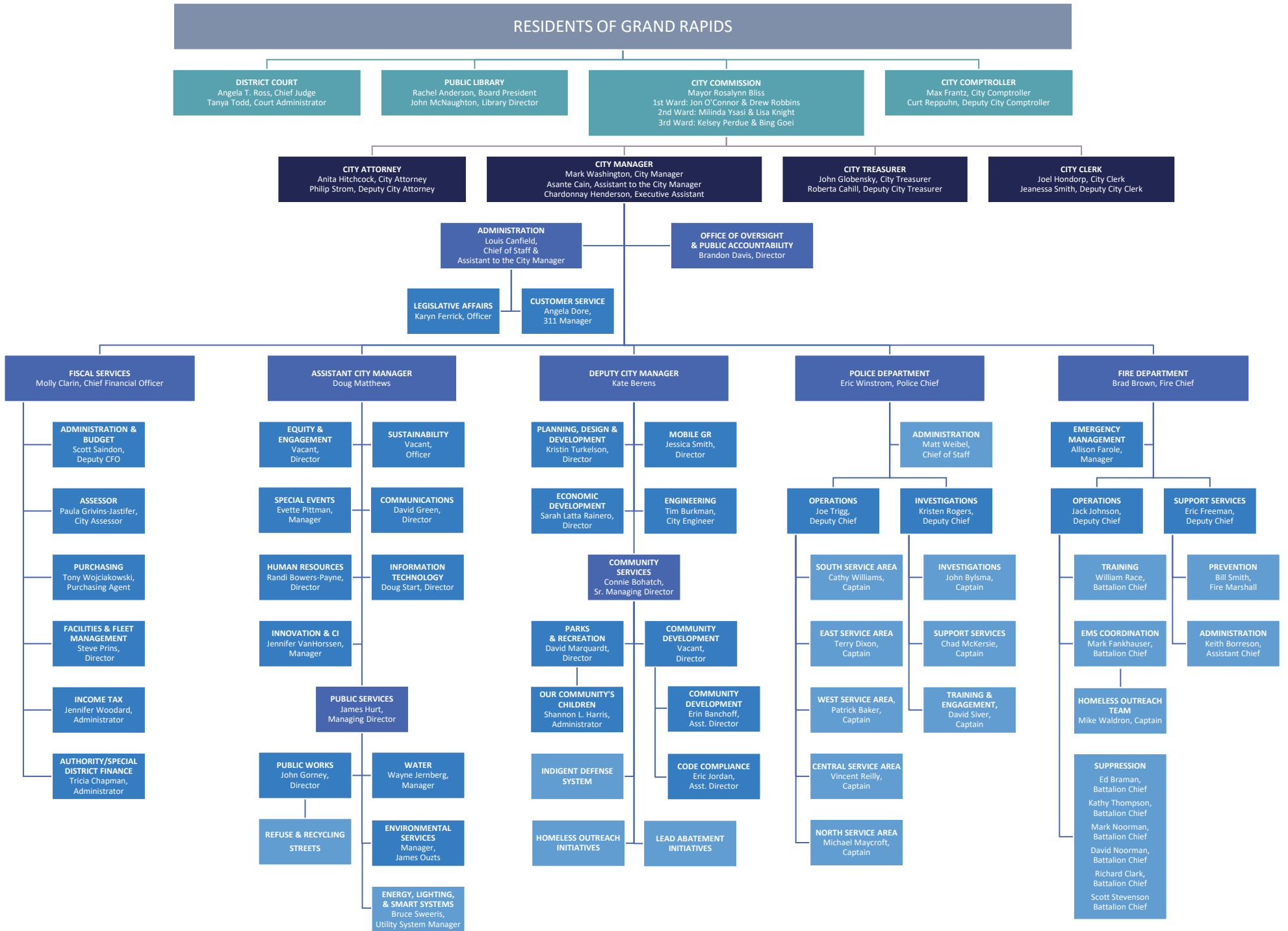
GrandRapidsMI.gov/StrategicPlan





CITY OF
GRAND
RAPIDS

THIS PAGE INTENTIONALLY LEFT BLANK



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 2020 Census, the City's population is 198,917. The Grand Rapids Combined Statistical Area (CSA) population estimate is 1,383,918. The Grand Rapids CSA includes Allegan, Barry, Ionia, Kent, Mecosta, Montcalm, Muskegon, and Ottawa counties. Current population estimates indicate the City's population is 196,908.

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, 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 lesser of the inflation rate or 5% until the property is sold, improved, or transferred to a new owner. The 2023 (FY2024) Taxable Value for industrial, commercial, utility, and residential real and personal properties is \$6.8 billion; a 8.86% increase over FY2023. Industrial property accounts for 4.44% of total taxable value, commercial property accounts for 34.80% and utility-related property for 2.63%. The remaining 58.13% 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 80% of the labor force leaving 20% of area workers employed in manufacturing. (Source: The Right Place Inc. – 2021 West Michigan Overview)

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
Corewell 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.,	2021 West Michigan Overview	

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 an estimated 1,196 and 936 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 late 2017, the City broke ground on a biodigester program located at the treatment plant, in order to handle the region's growing sewage production. Two of the tanks are used for municipal waste while a third tank is designated for concentrated waste from industrial partners. Bacteria within the digesters break down organic matter within both waste streams, converting it into natural gas that the City sells to help offset system costs. The first sale of this renewable natural gas was completed in May of 2022, and total gas revenues are now projected to exceed \$3M in FY25.

In 1992, the City initiated the separation of combined sewer and stormwater infrastructure, which had been contributing to Grand River pollution during major rain events. A stormwater retention basin was built in 1996 and separation of the combined systems was completed in 2015, resulting in an approximate 99.9% reduction of annual combined sewer overflow volume.

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 March 2024, there are 105 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. It's Non-Motorized Transportation plan dated May 2014 shows there are almost 1000 miles of bicycling facilities within the City

and surrounding communities. Since that plan, over 380 miles of off-street paths and trails and 130 miles of on-street facilities have been added.

In September 2020, the City implemented a bike and scooter share program. These micromobility services offer low cost options on demand. The services can be used as a complement to other transit services such as The Rapid, The DASH, and other travel modes.

EDUCATION

In addition to public and private K-12 school systems, the Grand Rapids MSA is home to 15 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, and Davenport University. 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 Corewell 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.

For over 50 years, the Annual Festival of the Arts has been held in downtown Grand Rapids. Traditionally the first weekend in June, “Festival” features three days of performing arts on six stages, plus film presentations, fine art exhibitions, food sales, and interactive activities for children and adults. Another free event, “World of Winter,” the largest winter festival in the nation, takes advantage of Michigan’s cold climate to provide interesting ways to enjoy the season. The event runs from January to early March, featuring multiple art installations, ice sculptures, silent discos, pop-up performers, food trucks, movies on the piazza and more!

In 2009, 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. Beginning in 2024, the nonprofit ArtPrize® handed the event over to ArtPrize 2.0 a public-private partnership formed by Downtown Grand Rapids Inc., Kendall College of Art and Design of Ferris State University, and the City of Grand Rapids.

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, a NBA G league team, the Gold, and a pro volleyball team, the Rise.

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, 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).

Indian Trails Golf Course is Grand Rapids' only city-owned golf course. Built in 1928 and redesigned in 2016, the historic layout boasts 18 holes, a driving range, and the area’s best public practice facility. At 4840 yards and par 67, the course blends playability for all golfers with championship conditions and small greens to challenge some of West Michigan’s best players. In the offseason, the golf course is transformed into a winter recreation destination, allowing it to be enjoyed year-round. Groomed trails for cross-country skiing,

snowshoeing, and fat tire biking wind through the snow-covered course. Grand Rapids Parks and Recreation's GR Outside division provides gear rentals and outdoor adventure events, and the Recreation division hosts cozy Fireside Yoga in the clubhouse.

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.

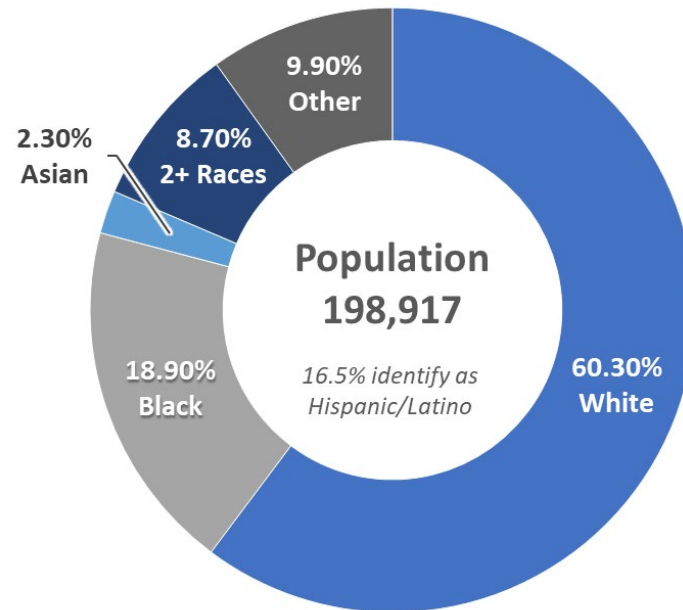
The West Michigan Whitecaps, a minor league baseball team created in 1994, plays at LMCU Ballpark which is ten minutes north of downtown Grand Rapids. The ballpark also hosts several outdoor events including community garage sales, the Winter Brew Festival, and concerts.

Since 2010, the West Michigan Sports Commission's (WMSC) signature event of 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 philosophy of the games is everyone participates regardless of age or ability; everyone is welcome; and everyone plays.

COMMUNITY OVERVIEW

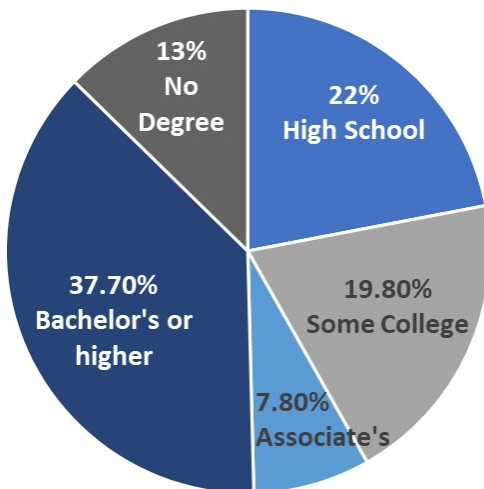
This demographic information is based on the 2020 Census and 2016-2020 American Community Survey data.

Housing
 Median Home Value
 \$156,500
 Home Ownership Rate
 55%
 Median Monthly Rent
 \$947
 Vacancy Rate
 6.5%

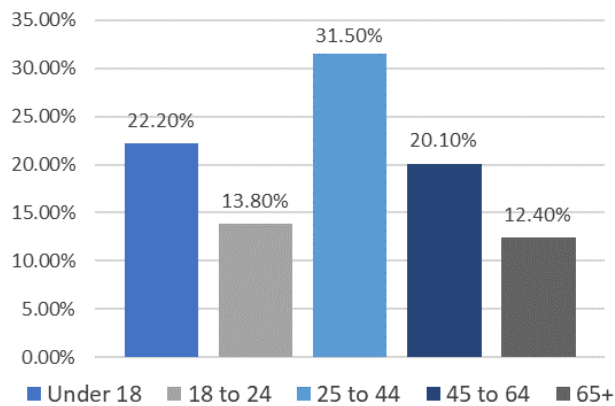


Economics
 Median Household Income
 \$51,333
 Median Per Capita Income
 \$26,556
 Employment Rate
 63.7%
 Average Commute
 19.4 minutes

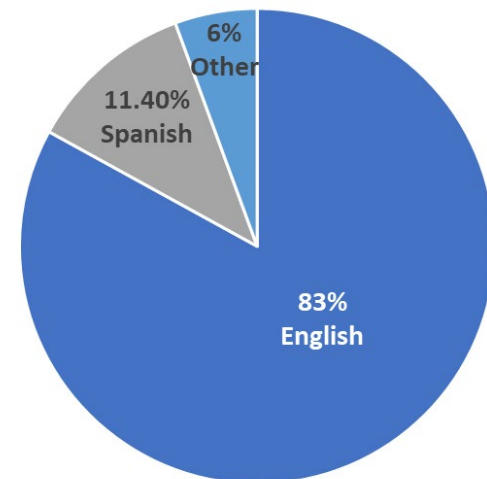
Education



Age

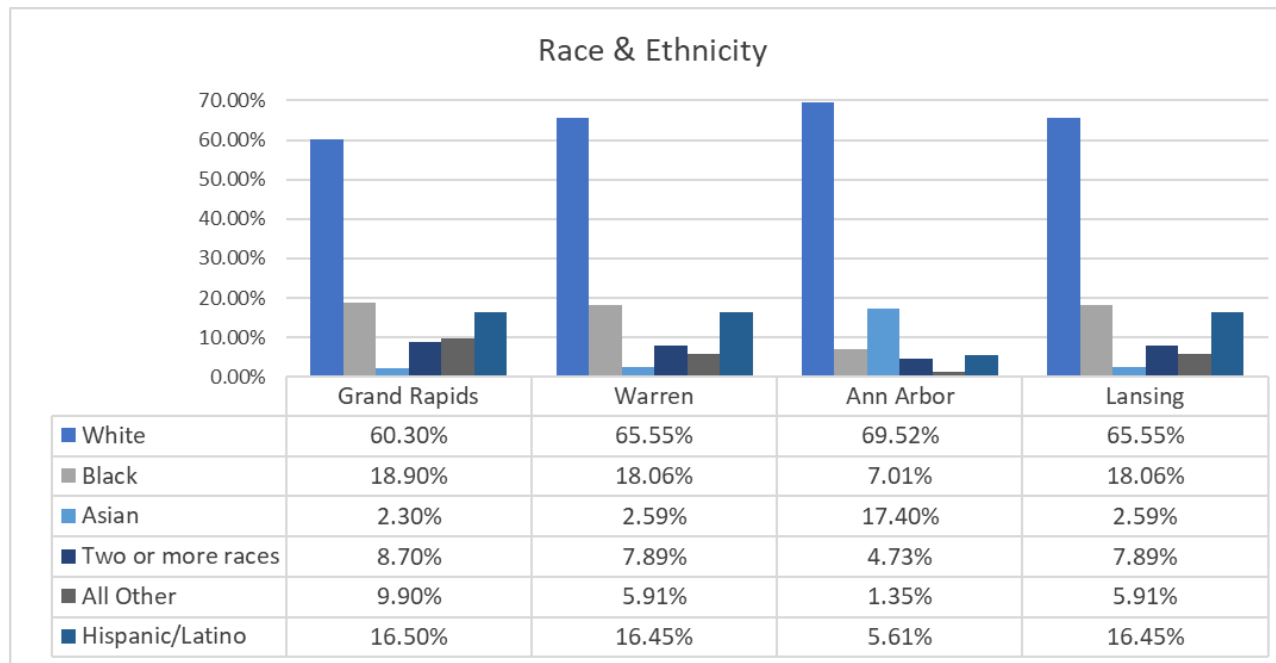
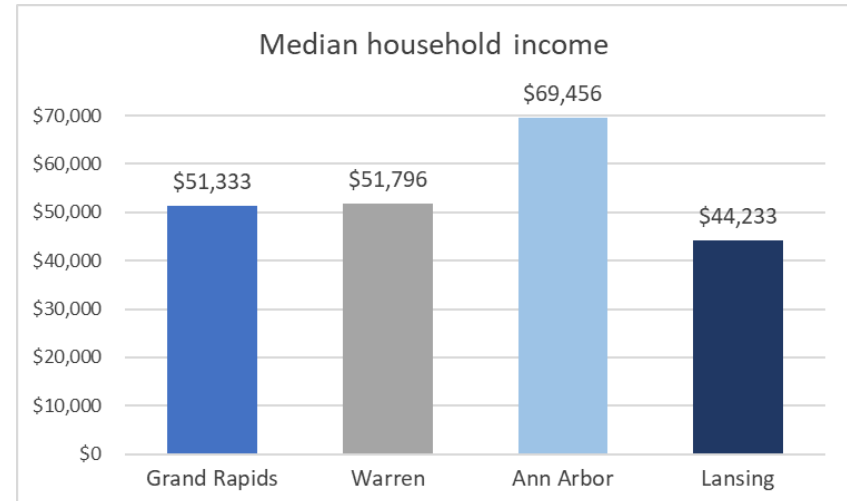
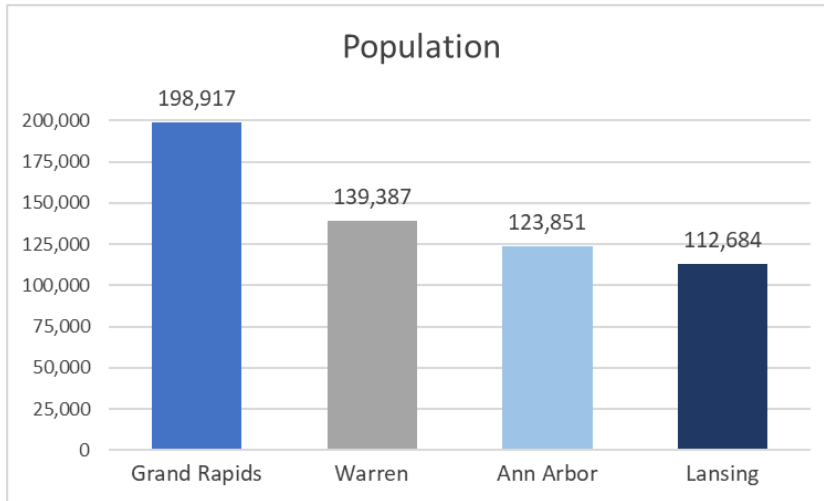


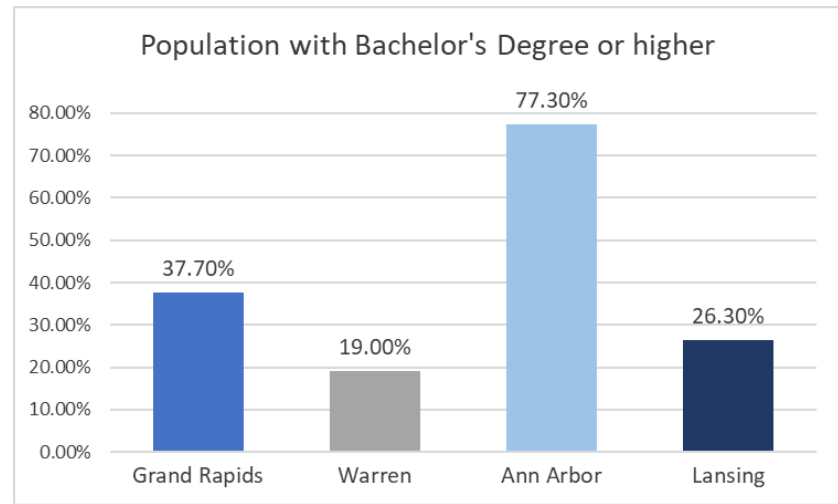
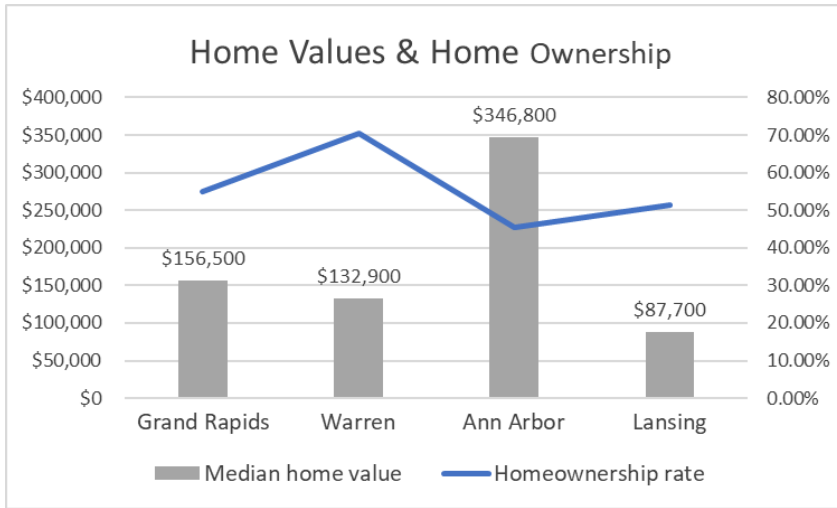
Language Spoken at Home



COMMUNITY IN CONTEXT

How does Grand Rapids compare to other nearby cities?





S&P GLOBAL BOND RATINGS	
<i>Based on most recent debt issued under Act 34</i>	
Grand Rapids (2023)	AA
Warren (2022)	AA
Ann Arbor (2019)	AA+
Lansing (2023)	A+

SOURCES

US Census Bureau – [Quick Facts for Grand Rapids, Lansing, Ann Arbor, and Warren](#)

US Census Bureau – [Grand Rapids, MI Profile](#)

Top Ten Most Common Budget Questions at a Glance – FY2025

1. What’s the City’s income tax rate? Pages 125, 366
 - 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 366
 - a. General Operating Fund: 82.550%
 - b. Capital Reserve Fund (“Capital Set-Aside”): 4.117%
 - 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 128-132
 - a. General Fund: \$0.28
 - b. Capital Improvement Fund: \$0.14
 - c. Library Fund: \$0.25
 - d. Refuse Fund: \$0.20
 - e. Parks Fund: \$0.13

4. What is the City’s main revenue sources?..... Pages 122-140
 - a. Charges for Services: \$193,346,257 (36%)
 - b. City Income Taxes: \$136,559,810 (26%)
 - c. City Property Taxes: \$58,244,519 (11%)
 - d. State Revenues and Grants: \$60,941,525 (12%)
 - e. Investment Earnings: \$11,494,835 (2%)
 - f. Other Revenue Sources: \$69,967,346 (13%)

5. What is the City’s total appropriations? Page 146
 - a. Citywide: \$689,974,680
 - b. General Operating Fund: \$186,233,426

- 6. How is the General Operating Fund expenditure budget allocated?.....Page 159
 - a. Personal Services: \$129,337,258 (69%)
 - b. Supplies: \$2,637,592 (1%)
 - c. Other Services & Charges: \$37,000,299 (20%)
 - d. Capital: \$1,308,249 (1%)
 - e. Other Financing: \$15,950,028 (9%)

- 7. How much does the City have in financial reserves? Pages 106, 158, 159
 - a. Total Fund Balance in the General Operating Fund at 6-30-2023: \$66,765,633
 - i. 39% of Total Expenditures (Policy: 15%)
 - b. Committed Fund Balance in the Budget Stabilization Fund at 6-30-2023: \$17,798,835
 - i. 10.6% 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 FY2025 budget and how many were added compared to the prior year?.....Pages 419, 425-454
 - a. Total number of positions included in the FY2025 Fiscal Plan: 1,755
 - b. Total number of positions added compared to FY2024 (Amended): 27

- 9. What is the funding status of the City’s Other Post-Employment Benefits (OPEB) obligations (Retiree Healthcare)? Pages 102-103
 - a. From FY2007 to FY2023, the Actuarial Accrued Liability (AAL) has decreased to approximately \$83.4 million. The effort to pre-fund the benefit has resulted in current plan assets of approximately \$80 million, leaving an unfunded liability of \$3.5 million, which is approximately \$197.6 million less than the original measurement in FY2007.
 - b. As of FY2023, the OPEB plans are just under 96% funded.
 - c. 21% of City employees are in one of the four defined benefit plans and 79% are in the defined contribution plan.

- 10. What is the funding status of the City’s Pension obligations? Pages 99-101
 - a. General Pension: As of June 30, 2023, the General Retirement System is 76.3% funded. As of June 30, 2023 (excluding employees eligible for Police & Fire Retirement System), 67.2% of City employees are in the DC plan and 32.8% are in the DB plan.
 - b. Police & Fire Pension: As of December 31, 2023, the Police & Fire Retirement System is 75.4% funded.

BUDGET TIMELINE FY2025 – 2029 BUDGET PROCESS

Fri, Oct 27	Budget Office distributes instructions to ISF Departments Budget System is opened to ISF Department personnel who have completed training
Fri, Nov 17	ISF budget submittals due
Mon, Nov 20 – Wed, Dec 6	Budget Office reviews the ISF budget submittals
Thu Dec 7-Fri, Dec 8	Executive Team and City Manager review the ISF budget submittals
Wed, Dec 20	Budget Office distributes instructions to Operating Departments Budget System is opened to Operating Department personnel who have completed training Capital project instructions distributed Fee instructions distributed
Mon, Jan 8	Capital project requests due
Fri, Jan 19	Operating budget submittals due Fee information due
Mon, Jan 22 – Fri, Feb 9	Budget Office reviews the Operating Department budget submittals
Tue, Feb 27	Executive Team and City Manager review the capital project requests
Tue, Feb 13 – Fri, Mar 11	Executive Team and City Manager review the Operating Department budget submittals
Mon, Mar 11 – Fri, Mar 15	Executive Team deliberates the budget submittals and City Manager makes final decisions
Mon, Mar 18 – Fri, Apr 19	Budget Office prepares and produces Preliminary Fiscal Plan
Tue, April 23	City Manager presents Preliminary Fiscal Plan to City Commission City Commission Budget Review Workshop
Tue, April 30	City Commission Budget Review Workshop Set Public Hearing for consideration of Fee Omnibus Set Public Hearing for proposed Millage and Budget
Tue, May 7 Tue, May 14 Tue, May 21	City Commission Budget Review Workshops
Tue, May 14	Hold Public Hearing for proposed Millage and Budget Hold Public Hearing for proposed Fee Omnibus
Tue, May 21	Resolution to Adopt Millage and Budget (Fiscal Year begins July 1) Resolution to Adopt Fee Omnibus

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

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. Since the adoption of our original plan in April 2019 the City has matured in our strategic planning, implementation, and reporting. COVID spurred innovation and agility that resulted in both temporary and permanent changes to our operations. In addition, the process of measuring and reporting since 2019 has revealed the need for adjustments and realignment not contemplated in the original plan. All of this resulted in an update to the strategic plan being published in October 2022.

There was no change to the City's Vision, Mission, 5 of our 6 values or our 6 priorities. The definition of our sustainability value has a slight revision to incorporate climate resiliency specifically. The plan continues to have 29 objectives and while there are revisions to the objectives, these are predominantly due to better organization and alignment. In addition, there are no new strategies, but instead, refinement of existing strategies and metrics and elimination of those that are operational.

To view the City's updated strategic plan in its entirety, please visit the following link: [Strategic Plan](#). The strategic plan is available online in both English and Spanish. Both the URL and a QR code to access the strategic plan are provided in the second section of this fiscal plan.

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 1st to June 30th. 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 \$50,000 (\$150,000 for department budgets over \$25 million) 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.

- Budget Office: [Budget Office](#)
- 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:

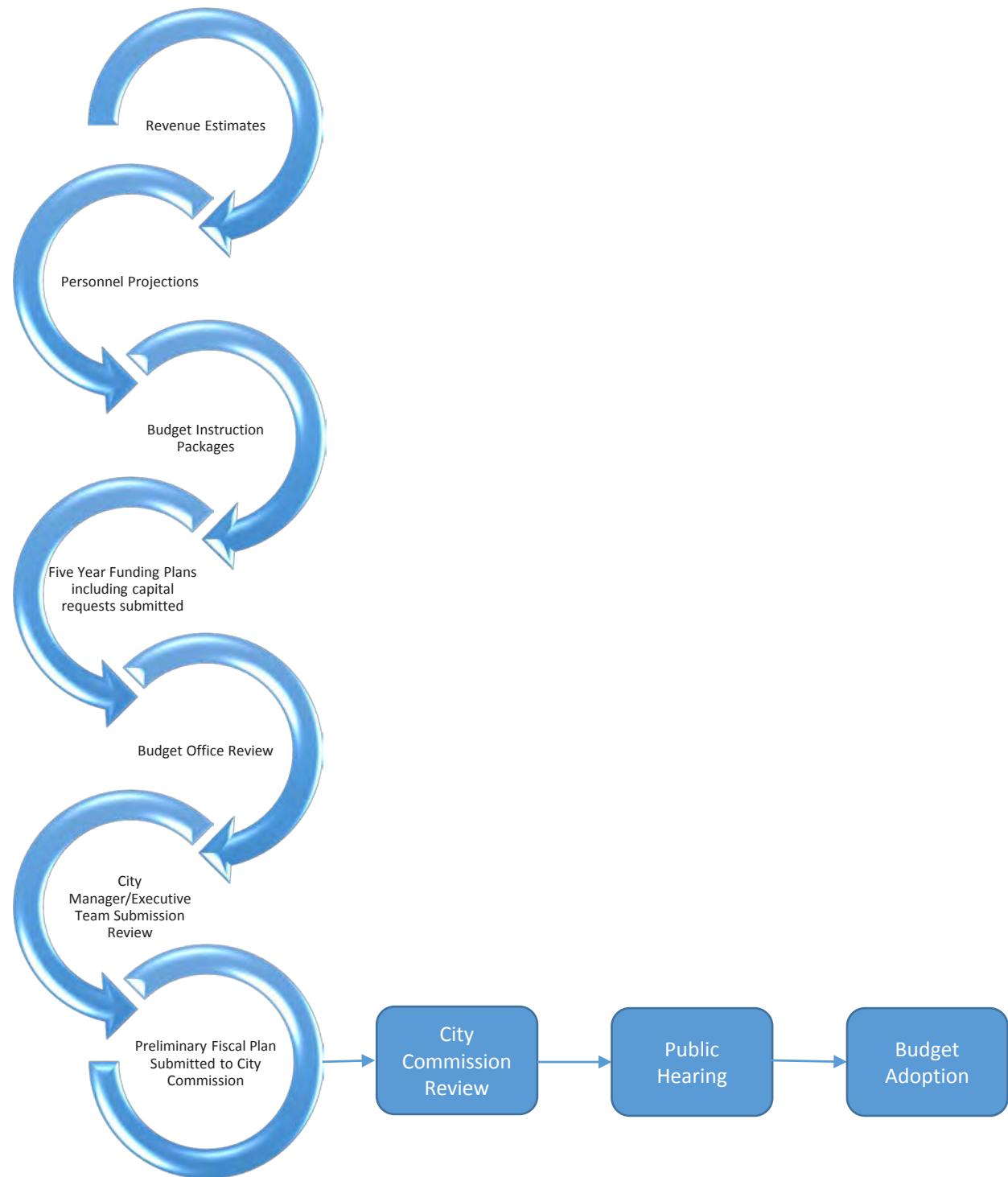
[GR City Gov't 101: Budget - YouTube](#)



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. Based on voting results and project rankings using ranked-choice voting methodology, the PBGR Steering Committee has formally adopted projects to advance in the community. The list of projects and investment (including total amount by ward) as well as a general update on this process can be found at the following link: [Participatory Budgeting](#)

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 in accordance with the authority granted in the budget ordinance. 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.

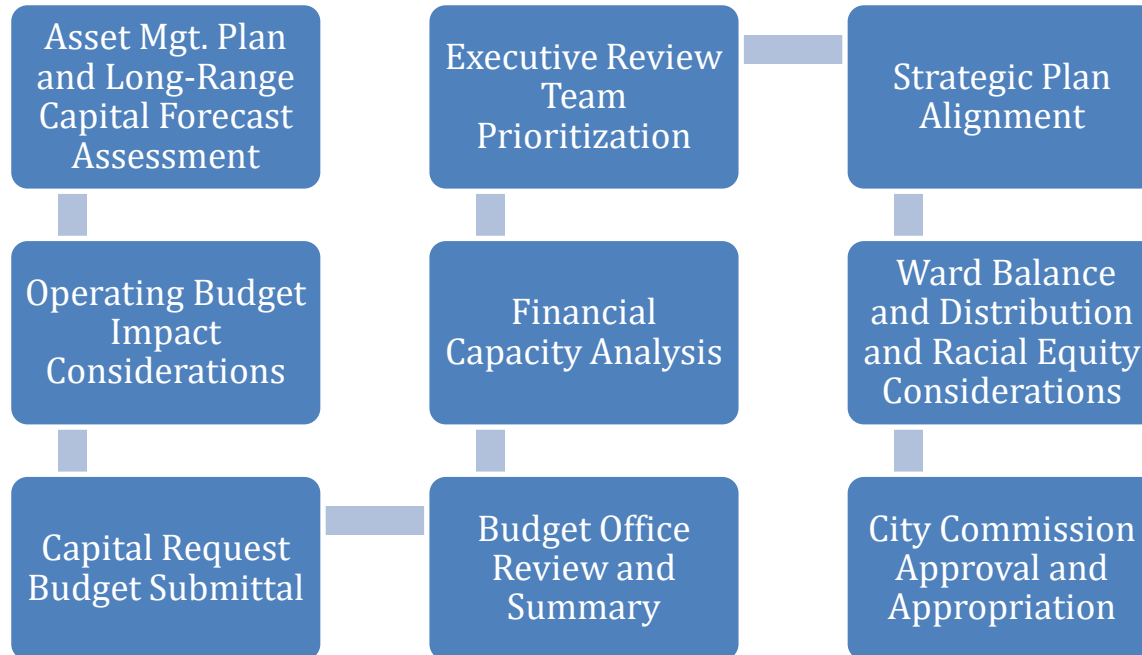


BUDGET PROCESS - CAPITAL PROGRAM

FY2025-29 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 follow 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, 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, and Public Library – Grants/Capital. These departments must submit a reappropriation or carryforward request annually for projects that are not completed by the end of the fiscal year.

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

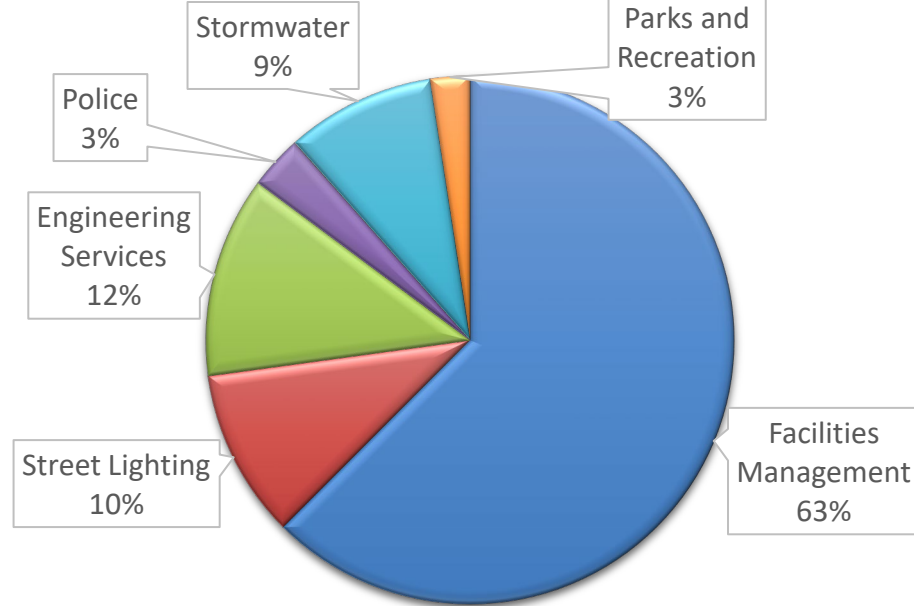
General Fund departments utilize the Capital Improvement Fund for the acquisition and construction of Capital Projects to be used in general Governmental-type operations. The Capital Improvement Fund receives transfers from the Capital Reserve Fund which accumulates resources and pays debt service on 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/Improvement Fund's major revenue sources include:

- Income tax revenue (current capital set-aside is 4.75% 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 Lyon Square, cemetery projects, and Energy, Lighting and Communications (Street Lighting) capital projects. The debt service on these bonds is paid from the Capital Reserve Fund.

Proposed Bond Funded Capital Projects			
<i>Fund Balance Reserved for Estimated Debt Service</i>		Estimated	
	Forecast Bond	Bond Principal	
Capital Project	Issuance	(Millions)	
Fire Station Construction	FY2026	\$ 20.0	
Knapp's Corner Drainage	FY2026	\$ 14.0	
DPW Improvements (201 Market Relocation to 1500 Scribner)	Issued FY2024	\$ 60.0	1
Amphitheater Improvements	Issued FY2024	\$ 20.5	2
Facilities Projects	FY2026	\$ 9.5	
Street Lighting #3	FY2025	\$ 8.5	
Street Lighting #4	FY2028	\$ 9.0	
¹ Estimated debt service reserve in multiple departments and funds			
² 100% Debt Service Reimbursement from DDA			

FY2025 Adopted Capital Improvement Fund



Capital Improvement Fund	Adopted	Forecast	Forecast	Forecast	Forecast	Total
Department	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025-29
Stormwater	960,000	911,000	1,131,000	1,175,000	1,075,000	5,252,000
Facilities Management	6,542,027	3,861,272	3,975,125	5,467,246	4,391,094	24,236,764
Fire Equipment	-	800,000	645,000	645,000	470,000	2,560,000
Fire Station Asset Management	-	-	-	-	3,000,000	3,000,000
Parks & Recreation	250,000	-	-	-	-	250,000
Police Department	343,000	300,000	645,000	-	-	1,288,000
Street Lighting	1,083,812	2,599,426	2,245,522	117,130	182,108	6,227,998
Engineering - Grand River	1,140,000	1,190,000	1,040,000	955,000	955,000	5,280,000
Engineering - Other	150,000	790,000	-	-	-	940,000
Info Tech Cable Grant Projects	-	350,000	329,000	309,260	290,704	1,278,964
	10,468,839	10,801,698	10,010,647	8,668,636	10,363,906	50,313,726

ENTERPRISE FUND 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 on 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. In the FY2025 Fiscal Plan, two multi-year projects were approved with funding from the Major Streets Fund. Resources not appropriated for specific projects are reserved in a separate program pending future requests.

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. Since inception of the Vital Streets Program, the Sidewalk Repair Fund has received the maximum 16% allocation annually. 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 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 began 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. Historically, these capital projects were managed outside of the City's ERP system and only budgeted totals were reflected in the Fiscal Plan. Beginning in FY2025, a new Parks Capital Fund will contain individual projects previously budgeted in total only in the Parks Millage Fund. This will allow for management of the Parks Department capital projects within the ERP system on an ongoing basis. The Parks Millage fund will be merged into the Parks & Recreation Fund, such that there is one operating and one capital fund for the Parks Department. Parks capital project information is available by following the link on the first page of this section. The Parks 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

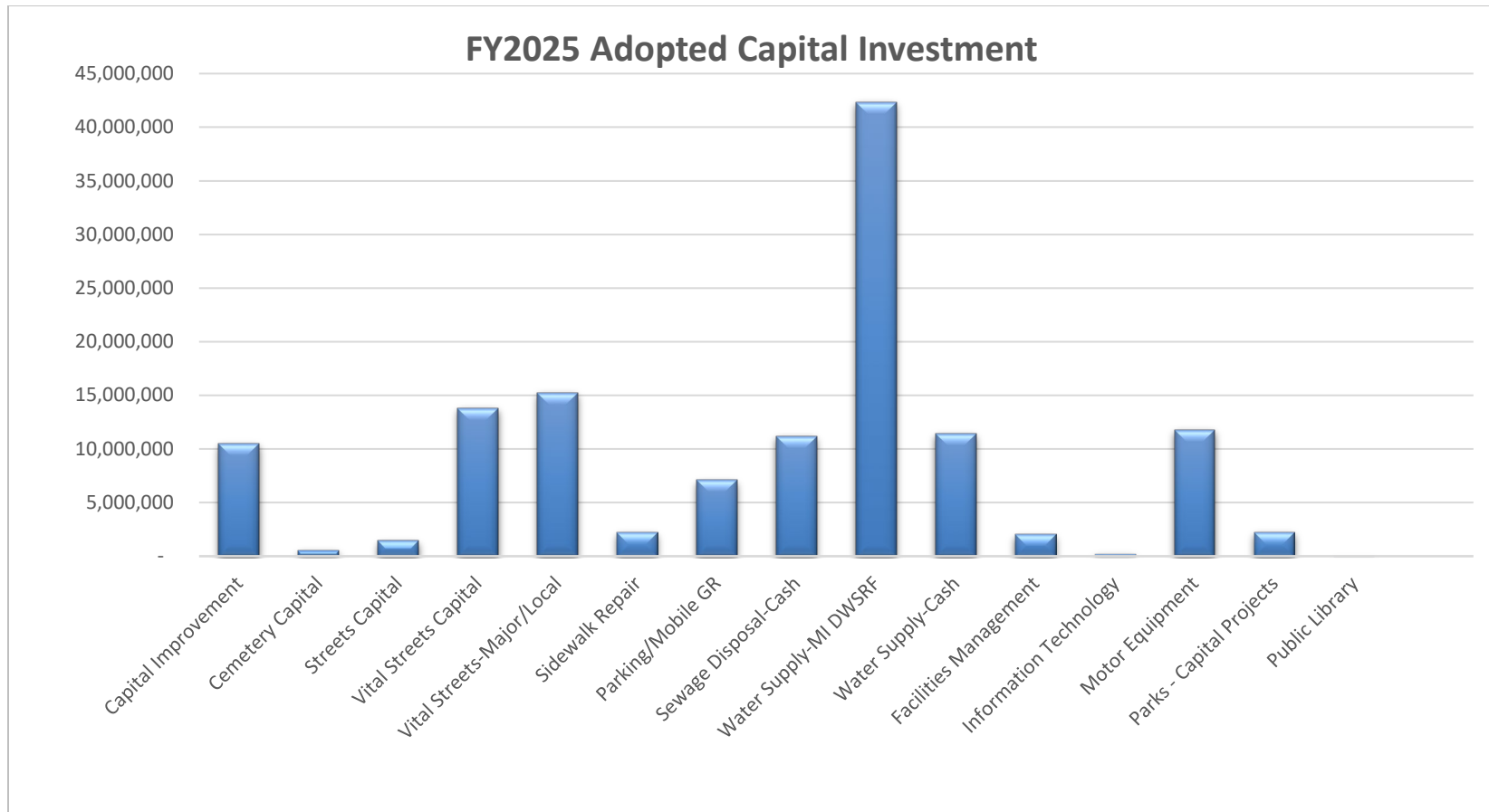
The Facilities, Motor Equipment and Information Technology departments represent the majority of the City's Internal Service Fund capital investment. These are "annual" (as opposed to "all-years") funds and account for capital additions and improvements. The revenues and expenditures in any given timeframe 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
- Charges for services
- Federal and/or State Grants
- Other leveraged funding such as private investment (annual external funding is a required metric)



Citywide Capital Appropriation by Fund						
	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Fund Description	Adopted	Forecast	Forecast	Forecast	Forecast	FY2025-29
Capital Improvement Fund	10,468,839	10,801,698	10,010,647	8,668,636	10,363,906	50,313,726
Cemetery Capital	500,000	500,000	500,000	500,000	500,000	2,500,000
Facilities Management - Capital	2,030,090	1,969,515	2,078,753	2,130,720	2,183,988	10,393,066
Motor Equipment - Capital	11,781,793	9,659,180	11,475,237	9,648,139	9,099,636	51,663,985
Information Technology - Capital	223,095	640,000	488,128	1,149,847	898,270	3,399,340
Auto Parking System - Capital	7,085,000	4,630,000	5,540,000	4,200,000	4,710,000	26,165,000
Sewage Disposal System - Cash Projects	11,158,000	20,200,000	8,990,000	8,740,000	1,100,000	50,188,000
Sewage Disposal System - Bond Projects	-	2,500,000	9,000,000	-	3,000,000	14,500,000
Water Supply System - Cash Projects	11,450,000	10,550,000	6,550,000	9,550,000	8,700,000	46,800,000
Water Supply System - MI DWSRF	42,304,400	15,500,000	11,740,000	10,000,000	47,220,000	126,764,400
Streets -Capital Projects	1,439,545	1,530,042	1,613,843	1,698,337	1,784,817	8,066,584
Vital Streets Capital Projects	13,808,639	13,989,355	16,375,724	16,822,255	17,275,274	78,271,247
Vital Streets Capital - Major/Local Streets	15,233,502	14,699,035	16,854,176	14,636,635	15,445,507	76,868,855
Sidewalk Repair Fund	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	11,000,000
Parks - Capital Projects	2,240,000	2,830,000	2,500,000	2,525,000	2,520,000	12,615,000
Public Library - Capital	46,000	273,000	235,000	835,000	150,000	1,539,000
- Grand Total	131,968,903	112,471,825	106,151,508	93,304,569	127,151,398	571,048,203

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 Departments 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 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 FY2025-29 Capital Budget Book (see link in the first page of this section). FY2025 examples include:

- Division Street Fire Station and Training Center – A new fire station would be more energy efficient and 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. 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 the river redevelopment, the GRFD will be forced to move out of their current location within the next few years. Accreditation and ISO both stipulate requirements for having a proper training facility that provides adequate classroom, tower, and drill ground space. A new training center would preserve GRFD's ability to remain an accredited, ISO 1 department that is well prepared to mitigate all types of emergencies that take place within the city.
- Street Lighting – The City plans to continue bond-funding improvements to the City's Street Lighting infrastructure. The City Commission approved the adoption of LED lights for all City street lighting citing economic, safety and environmental benefits. The City currently has a total of approximately 18,000 streetlights and 17,000 have already been converted to LEDs through maintenance, Vital Streets projects, LED pilot project and the citywide LED conversion project. When the remaining 1,000 lights are replaced, the City expects an estimated annual energy savings of approximately \$350,000.
- Calder Plaza – The City plans to bond-fund its estimated \$4.6 million share of this project, which would be completed in partnership with Kent County. This project would replace any failed sealant and repair any deteriorated concrete. Also, FY2025 includes funding for a full replacement of the Calder Plaza deck. The existing concrete deck requires frequent maintenance and repairs to maintain its structural integrity as the concrete has reached the end of its life expectancy. Failure to perform preventative maintenance will result in premature

failure of the asset. Though a significant/measurable impact on the Facilities operating budget is not expected, completion of this project, along with proper preventative maintenance, will curtail future costs associated with emergency repairs and premature failure of the asset.

- Electrical Substation and Switch Gear Replacement at City Hall – The City plans to bond-fund its estimated \$2.5 million share of this project, which would be completed in partnership with Kent County. This project will replace the entire electrical system feeding the city / county complex. Life cycle replacement of the existing equipment at this building is required to maintain building operations. Existing electrical equipment within the facility is original and has exceeded its useful life. Though a significant/measurable impact on the Facilities operating budget is not expected, completion of this project, along with proper preventative maintenance, will curtail future costs associated with emergency repairs and premature failure of the asset.
- Butterworth Street – The \$3 million project (\$650,000 in FY2025) is the improvement of Butterworth Street from the West City Limits to O'Brien Avenue. Near term funding is for design. The project will consist of full street reconstruction and heavy maintenance including grading, road geometry improvements, HMA, and significant stormwater improvements. The project will address flooding and soil erosion issues, vertical alignment, stormwater infiltration, and pavement condition. The project does not include storm sewer, though that will be a design alternative considered during preliminary design. This road is used heavily for large trucks for City facilities and commercial gravel mining. Use for commuters as a surface street as well as access to Kent County Park facilities continues to increase. The geometry of the road, condition, and stormwater improvements are needed for current and future use. Resident concerns have been reported for this section of Butterworth. Completion of this project, along with ongoing preventative maintenance, will curtail future costs associated with emergency repairs, allay resident concerns, and avoid potentially costly repairs to property and vehicles.
- Traffic Signal Improvements – This project consists of the Installation of audible pedestrian crossing technology as now required by Public Right of Way Accessibility Guidelines (PROWAG). Approximately \$940,000 has been appropriated in FY2025 in the Streets – Capital Projects Fund with similar appropriations anticipated in future fiscal years. The requirement to add audible pedestrian technology at all traffic signal locations would cost an estimated \$50,000 per intersection. The City of Grand Rapids currently has over 200 traffic signal locations that would be impacted by this new requirement. The intent with this capital request would be to convert the entire traffic signal system over a period of ten years. All new signals installed during this time would be designed to include this equipment. The addition of audible pedestrian equipment improves traveling conditions for individuals with visual disabilities and will significantly improve the walkability in the City of Grand Rapids for these individuals. Although audible pedestrian technology would not have a significant impact on maintenance and operational costs, completion of this project will ensure compliance with the Americans with Disabilities Act (ADA) and PROWAG guidelines.

SIGNIFICANT FY2025 CAPITAL INVESTMENT BUDGET DECISIONS

- 1500 Scribner Public Improvements: This project consists of the relocation of municipal operations and property located at 201 Market Avenue which houses Public Works, Parks & Recreation, Forestry, Fleet and Facilities Management to a site located at 1500 Scribner Avenue NW (former location of the Kent County Road Commission). Relocation of these City operations will provide an updated and modernized home for city fleet vehicles and related critical operations that support the City's streets, utilities, and parks functions, relocating from a facility close to a prime and redeveloping part of the Grand River in downtown. This relocation will continue to support

the vision for downtown built on and around the river, with restored rapids, a series of parks connected by the Grand River greenway trail and will clear the way for development of an anticipated 12,000-person capacity Amphitheater by the Grand Rapids-Kent County Convention/Arena Authority (CAA) at 201 Market Avenue. Momentum is building around both projects, and time is of the essence for this work, which is driving the phased approach to bidding the project, allowing for procurement of long lead-time items. This project has been determined eligible for American Rescue Plan Act (ARPA) dollars. In addition to ARPA dollars, this project is currently being funded by the Capital Improvement Fund and there was a June 2024 issuance of Limited Tax General Obligation Bonds (Series 2024) for this project. The scope of the anticipated bond issuance includes the design, purchase, acquisition, construction, and installation of certain capital improvements and property and the purchase of property, including, but not limited to, acquiring property, demolition, site work, site remediation, renovating existing structures and constructing new structures and facilities, parking and site amenities, work, equipment, furnishings, and improvements, and such other capital improvements and purchases the City shall determine to make. The estimated total project cost, including land acquisition, is anticipated to be \$92 million and a budget and financing plan is part of the FY 2025 budget discussion. Budget requests are necessary to finance portions of this project and will be presented to the Fiscal Committee for consideration and approval at future dates.

- Water Department DWRF Funding: The Water System has included a request for \$42,304,400 in its capital budget that would be funded through State of Michigan Drinking Water Revolving Fund (DWRF) loans. These loans are available in varying term lengths and have low interest rates available with them. The DWRF process is advantageous to the City as it often includes principal forgiveness that reduces the amount that is required to be paid back in the loan. The City is currently using the DWRF process for numerous watermain replacement and lead service line replacement projects in the system in FY2024. In FY2025, the Water System will be requesting DWRF funding from the State for several watermain replacement projects that include Boston – Calvin to Plymouth, Burton – Eastern to Kalamazoo and Division to Eastern in addition to numerous projects for more lead service line replacements across the City. Other significant projects include improvements at the Lake Michigan Filtration Plan (LMFP), Caledonia wholesale improvements and the Cascade PFAS phase watermain extension. The projects identified are in areas where our asset management program has indicated the greatest need for work and also aligns with the City’s plans to improve road surface conditions. At some point in the summer of 2024, the City will be notified of the amount of DWRF funding and principal forgiveness that it has qualified for.
- SDS Revenue Bond(s): The Sewer Disposal System (SDS) is forecasting \$14,500,000 in its capital plan that would be funded through a Revenue Bonds beginning in FY2026. The bond issue would include four significant projects – Cascade/Kentwood sanitary trunk sewer, long-term wet weather improvements, sewer main replacement in Godfrey Avenue from Chestnut to Grand River and lastly, replacement of the underground primary cable at the Water Resource Recovery Facility (WRRF). Longer-lived projects requiring more substantial investment like these are often debt financed when capacity is limited, and intergenerational equity is desirable. Intergenerational equity is the concept of fairness between generations. Debt financing Sewer capital allows the cost to be spread over 30 years with revenue bonds, thereby better matching cost to those utilizing and benefiting from the capital investment. 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.

- Mobile GR (Parking): As a result of the pandemic, Mobile GR experienced a significant decline in operating revenue from approximately \$21.2 million in FY2019 (adjusted) to a low of \$12.4 million in FY2021. This sudden downturn in revenue resulted in substantially less resources available for capital investment, and Mobile GR capital investment (from operations) plunged from \$8.6 million as recently as FY2018 to a range of \$1.7 million to \$2.8 million between FY2021 and FY2023. The decision was made to utilize American Rescue Plan Act (ARPA) revenue replacement funding to maintain capital investment levels in FY2022 and FY2023. ARPA funding amounted to approximately \$6 million in FY2022 and \$2.7 million in FY2023. Capital investment from operations returned to a more normal level beginning in FY2024 at just over \$6.4 million and projected at \$7.1 million in FY2025. FY2023 actual On-Street & Off-Street Revenues were up 3.6% from FY2023 budget (96% of pre-pandemic levels). In FY2024, revenues are projected to exceed pre-pandemic levels by 11% as a result of targeted parking rate increases in FY2023 and FY2024 and increased transaction volume. With expenses projected to outpace revenues in FY24 and beyond, further rate adjustments are being contemplated with effective date(s) in FY2025 to ensure the long-term health of the fund.
- Division Street and Kalamazoo Avenue Fire Stations and Training Center: The FY2025 Preliminary Fiscal Plan has reserved capacity to bond fund \$20 million for two fire stations and a training center. This is to fund the remaining estimated cost after \$35 million in grant funds from the State of Michigan. The grant funding is not included in the City's FY2025 Adopted Budget but will be appropriated through the budget amendment process once it becomes available. 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 the river redevelopment, the GRFD will be forced to move out of their current location within the next couple years. These projects align 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.
- Street Lighting: The City plans to issue \$8.5 million dollars in capital improvement bonds in FY2025 to fund improvements to the City's Street Lighting infrastructure including asset management and lifecycle replacements. Proceeds from the sale of the Bonds will be used for projects on Division Avenue, Leonard Street and Cesar E. Chavez Avenue and include work such as the relocation and separation of vaults, manholes, and underground duct banks, installation of fiberglass poles, fixtures, and conduit, as well as replacement of light fixtures and control modules. This body of work is designed and constructed in coordination and collaboration with the City's Vital Streets Plan, public infrastructure planning, departmental asset management plan, departmental facilities relocation, and other related facilities, equipment, and improvement projects.
- 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. This project is proposed to be cash-funded with an FY2025 appropriation of \$1.14 million (\$5.28 million over the five-year forecast). The decision to cash fund this project was made in alignment with Engineering Department forecast funding requirements as well as Capital Reserve Fund financial capacity and cash flow considerations. Requested funding fluctuates within a relatively narrow band of approximately \$1.0 to \$1.3 million annually. Pending permits, construction could begin in 2024 but is no longer expected to include whitewater features.

- Facilities Management Projects: The City's share of Phase II Improvements to the City/County HVAC system continues to be cash funded at approximately \$1 million in FY2025 with an additional contribution of approximately \$600,000 from Kent County. ADA accessibility improvements at the City/County Complex is proposed in FY2025 with a requested appropriation of \$486,000 (City's share is \$305,694). Other significant FY2025 investments include \$1.3 million for roof replacement and installation of a new solar array at the City Archives and Records Center (CARC), more than \$2 million for improvements at various police and fire facilities, and \$440,000 for improvements at both the Westside Complex and Paul I. Phillips facility. A \$9.5 million bond is proposed in FY2026 to fund several projects over two years. This decision was made after evaluating the need for cash funding in FY2026-27 and in light of the cost of these particular projects. Two of the three bond projects will be done jointly with Kent County, who has indicated that they will cash fund their portion of the cost. The three projects are: 1) Calder Plaza with a requested FY2026 appropriation of \$8.6 million (City's share is \$4.6 million); the total cost of this project is just over \$11.3 million including prior year appropriations; 2) Electrical Substation and Switch Gear Replacement – City/County Complex with a requested appropriation of \$4 million (City's share is \$2.5 million); and 3) Various Fire Station Renovations with a requested appropriation of \$2 million over two years.
- MLK Park Community Lodge Redevelopment: The FY2025 Fiscal Plan anticipates continued investment for the MLK Park Community Lodge. Funding for this project is in place including a \$10.5 million investment from City ARPA funds, \$1 million from the City's Third Ward Equity Fund, and a \$6 million grant from the State of Michigan. The remaining funding is sourced through dedicated Parks Millage funds and City capital funds. Martin Luther King Park is located in the heart of Ward 3 and serves as a hub of activity for the surrounding community. The demographics of the two surrounding census tracts (32 and 33) are over 50% Black or African American. Approximately 24% of the population is living below the poverty line (double that of Kent County). There are currently no indoor park facilities for rent in the 3rd Ward and through the Quality-of-Life Study completed in the summer of 2019, neighbors strongly advocated for a new lodge facility with a multi-purpose space for classes, special events, family gatherings and community meetings. In addition to the new lodge facility, a new locker room facility will be built to provide a safer and more secure space for pool visitors and new site improvements include a reconstructed and expanded parking lot, new inclusive playground, and fitness loop. This project aligns with the City's strategic plan goals and priorities including removing barriers created by systemic and institutional injustice, creating safe spaces for the community and improving the health of all people by providing additional outdoor and indoor recreation opportunities.
- Grand River Greenway: The State of Michigan in March 2022 awarded Downtown Grand Rapids Inc. (DGRI) \$55 million to support the development of the Grand River Greenway in Grand Rapids and Kent County. This grant provides DGRI and its river corridor revitalization partners with increased capacity to 1) Rehabilitate and expand the public riverfront greenspace system; and 2) Build new nonmotorized trail segments to fill gaps in the riverfront trail system and establish stronger connections to river-adjacent neighborhoods and the broader regional trail network. DGRI entered into a grant agreement with the Michigan Department of Natural Resources (MDNR) in accordance with an American Rescue Plan Act Local Parks and Trails Agreement. Through a series of advisory panels and stakeholder groups, the DGRI Board of Advisors approved a slate of projects for investment across Kent County. The projects within this recommended set of investments with the City of Grand Rapids include:

Project	Greenway Grant Award	City/Other Funds
Leonard to Ann (new)	\$2,442,000	\$4,364,000
Oxford Trail (rehab existing & some new)	\$8,000,000	\$1,000,000
Public Museum (enhanced access)	\$4,000,000	\$2,498,000
Fulton to Wealthy (new)	\$10,000,000	\$0
Grand Total	\$24,442,000	\$7,862,000

The City will receive reimbursement for project funds through an approved form of subrecipient grant agreement with DGRI. The anticipated total award is \$24.442 million. The grant funding is not included in the City's FY2025 Adopted Budget but will be appropriated through the budget amendment process once it becomes available.

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 manage its operations effectively and efficiently 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 ensuring the long-term viability of defined-benefit retirement and Other Post-Employment Benefits (OPEB) systems under the City's authority. Utilizing proactive asset management practices, continuous improvement and innovation to ensure that City operations are both fiscally and environmentally sustainable is another strategy under the foster and maintain fiscal sustainability objective.

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.

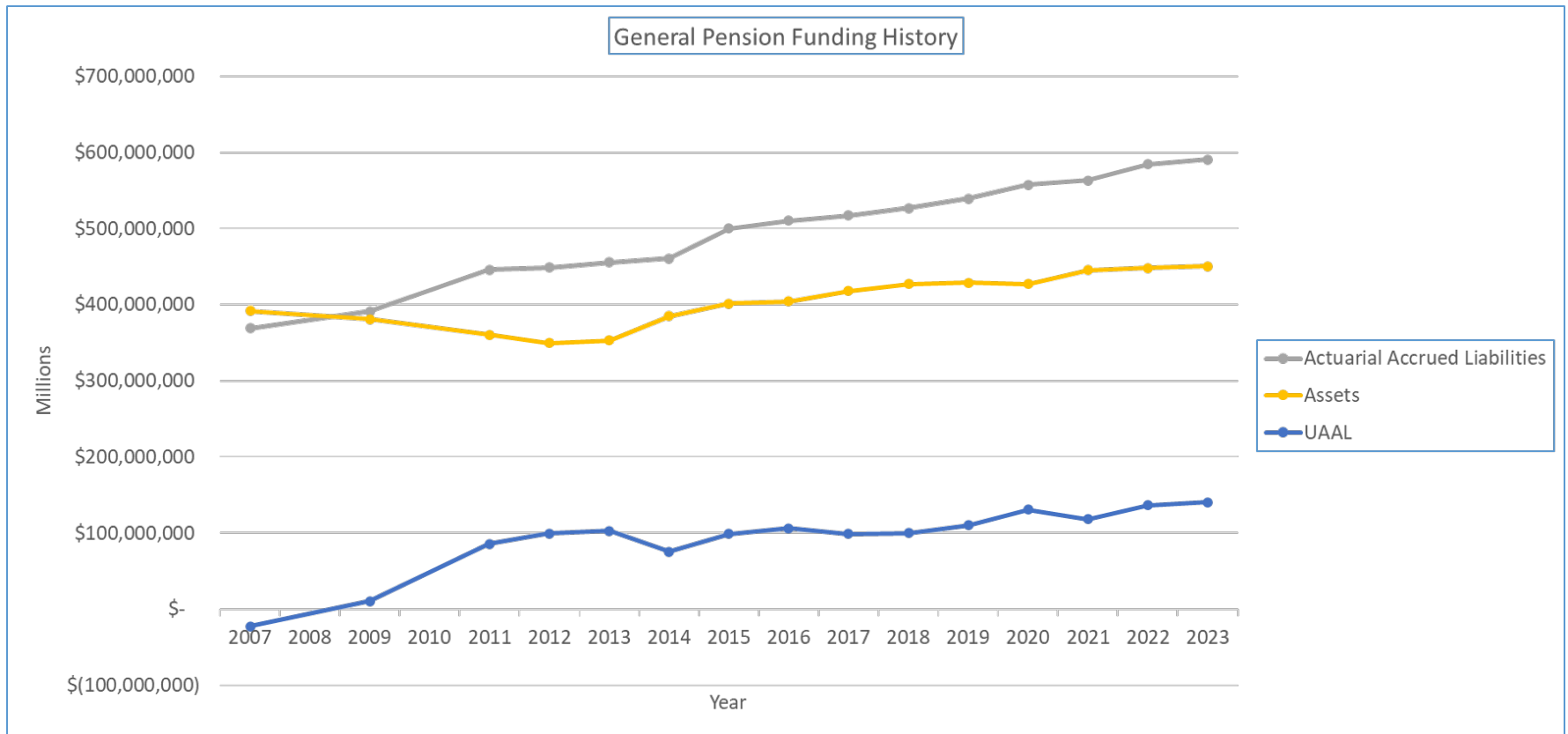
PENSION

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](#)

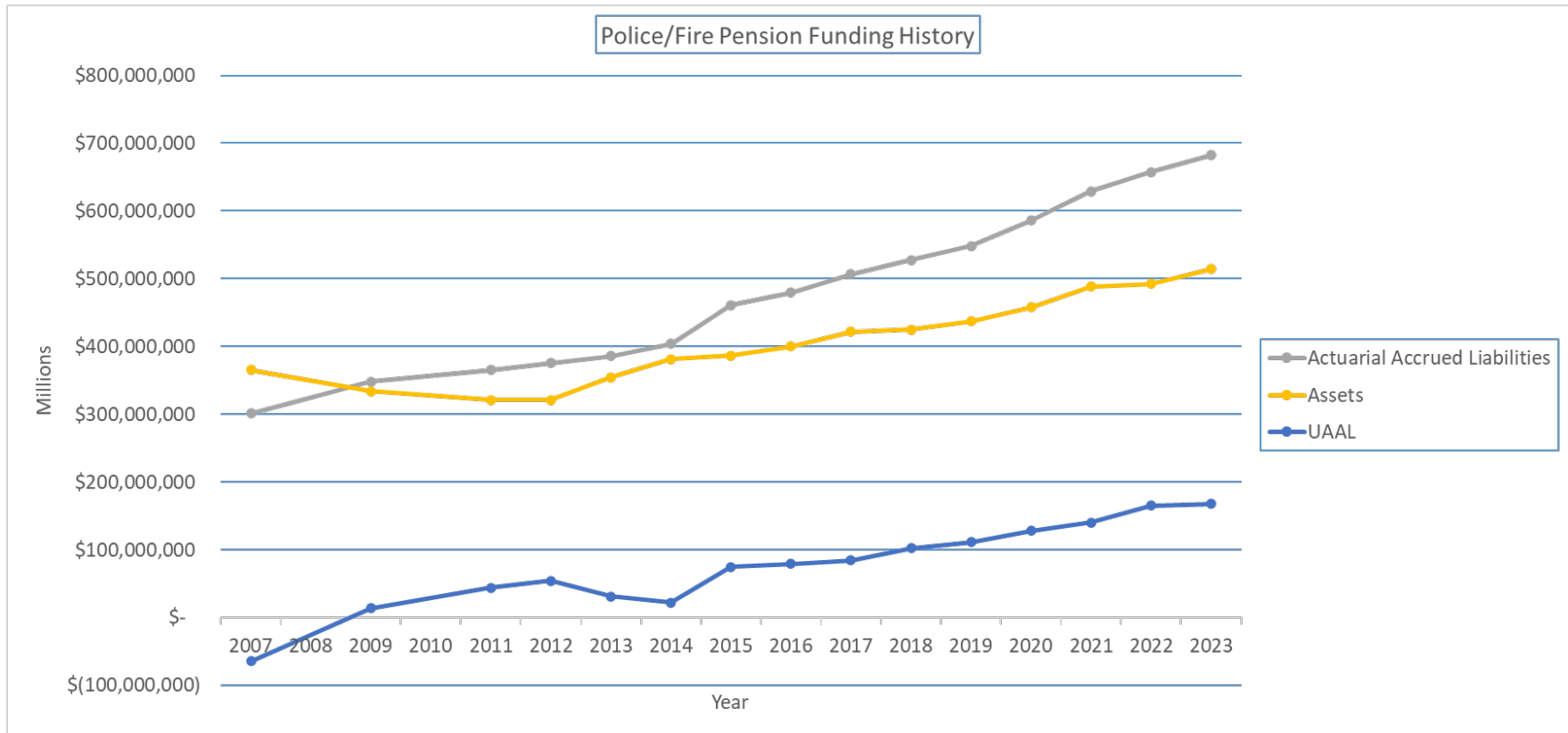
The General System was completely closed to employees hired after June 30, 2014. A defined contribution retirement plan was put in place for employees under the general classification hired after June 30, 2014, consisting of a 6% employee contribution and a 6% employer match (7% employer match for APA Main, APA Court and Non-Represented employees effective July 1, 2022). The Police & Fire System remains open to new employees. No defined contribution plan is offered. Upon contract ratification in late 2022, for employees hired after December 20, 2011 for Police and January 10, 2012 for Fire, the City agreed to adjust the pension contribution allocation between members of the Police & Fire System and the City. The new allocation reduces the employees' contribution by 3% and increases the City's contribution by the same 3%. This change will result in increased costs for the City's annual contribution to the Police & Fire System. However, there will be no impact on the

future liability of the System as the City intends to continue contributing 100% of the recommended annual actuarial calculated contribution in alignment with City policy.

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.

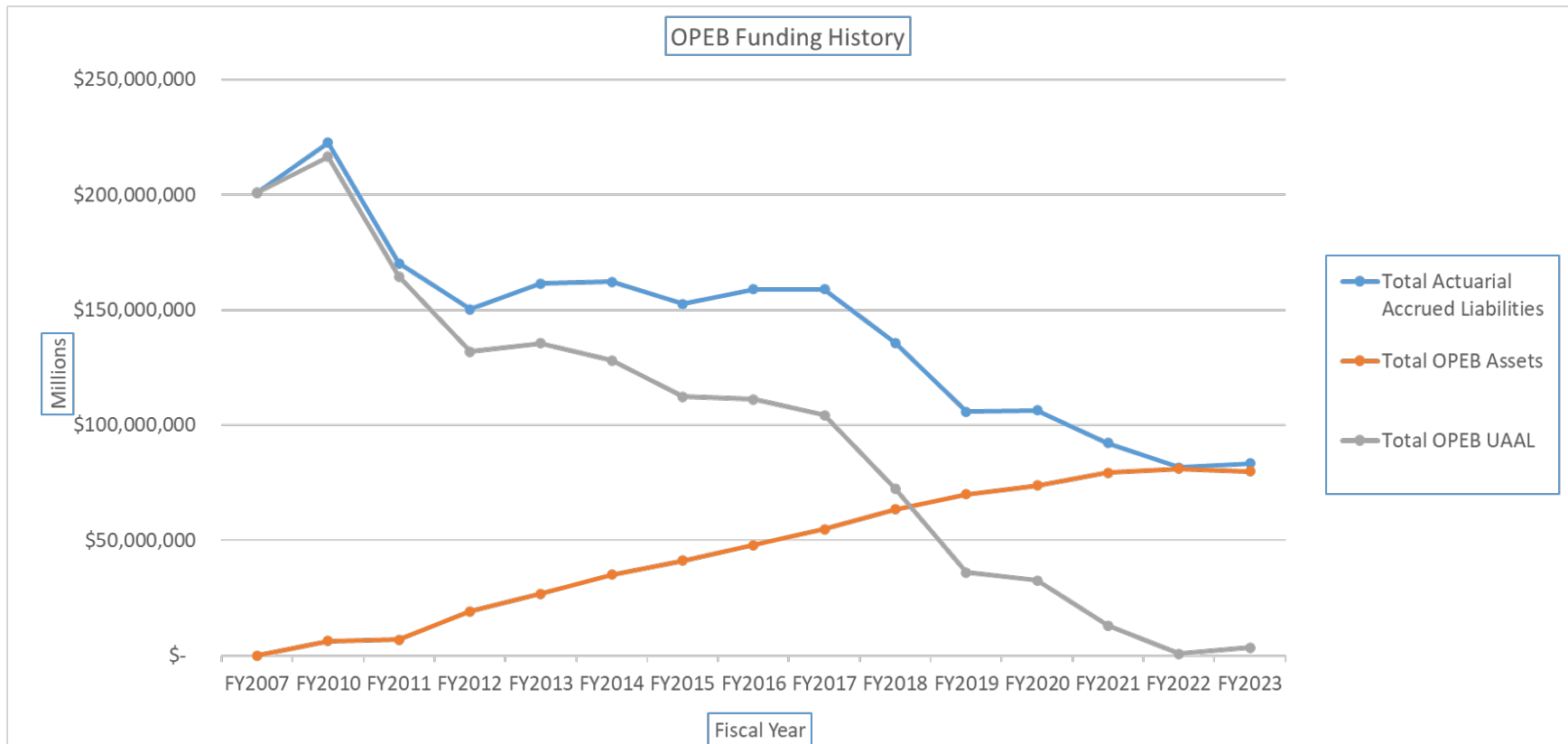


OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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, 2023, the OPEB plans held assets valued at just under \$80 million, with accrued liabilities of just over \$83 million. This resulted in the plans being almost 96% funded with an unfunded liability of just over \$3 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 FY2025 Fiscal Plan contains an assumed lapse of \$6.1 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 adjust 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.

FY2025 PLANNING ISSUES

The FY2025 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.

FY2025 PLANNING ISSUES

FY2024 base income tax revenues are estimated to increase 3.5% from the FY2023 Actual financial results, continuing the growth trend of recent years but reflective of more conservative YTD Actuals leading into FY2025. Compliance receipts are forecasted to remain strong at \$10 million in FY2025 but are down from approximately \$14 million in FY2023 and \$12 million anticipated in FY2024. This decrease is attributable to less outstanding compliance work from multiple past tax years – the department is currently caught up to tax year 2022. The increase in base income tax revenue is forecast based upon analysis of historic and YTD trends in withholding and corporate estimates as well as anticipated refund requests. This budget anticipates a 3.25% increase in income taxes in FY2025 through FY2029. The income tax growth projections are conservative, anticipating a steady but gradual upward trajectory in the coming years with compliance revenue gradually declining until it normalizes toward the latter part of the forecast. Areas of ongoing concern include the continuing necessity to issue large refunds of tax withheld on wages earned by remote workers, large credit forwards for corporations and unemployment increases. Many large employers have not returned to offices in Grand Rapids and do not have a projected date of return at this time. Refund requests due to the Paycheck Protection Program (PPP) loans are also a concern as legislation has clarified these will not be taxable at the federal level, meaning they will not be taxable to Grand Rapids. Macro-economic issues continue to include the risk of another recession, especially one that is moderate to severe, driven by any number of potential factors including interest rates, inflation, geo-political events, supply chain issues, and consumer spending. 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 12% 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 (BSF) 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 FY2023 at 39% and 10.6% respectively. Despite an additional \$3.5 million transfer to the Budget Stabilization Fund made during FY2023, reserves in this fund are forecast to remain below the 10% of current GOF spending policy throughout the duration of the five-year forecast. This is due to BSF deposits not keeping pace with increasing GOF expenditures.

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 through FY2022 Fiscal Plans. The FY2024 Fiscal Plan forecasted 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. This 0.75% increase over three years was also forecast in the FY2023 Fiscal Plan and remains the forecast for the FY2025 Fiscal Plan. 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.

FY2025 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.

FY2025 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. FY2025 estimates \$18.2 million (\$2.9 million for Sidewalks) 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 2.2558 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

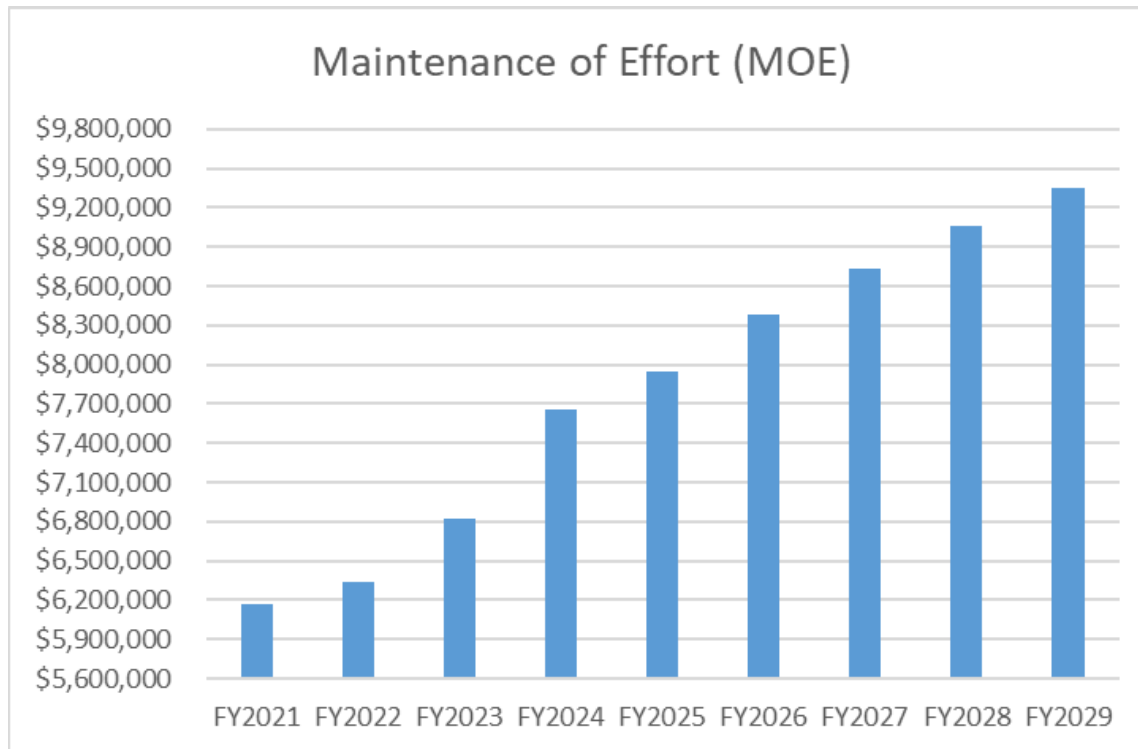
Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual GOF appropriation. The FY2025 Final Fiscal Plan GOF appropriation in support of Police services is 35.2%.

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 now provides dedicated funding for parks, pools, operations, and recreation through a permanent millage of 1.25 mills that began on July 1, 2021 (FY2022).

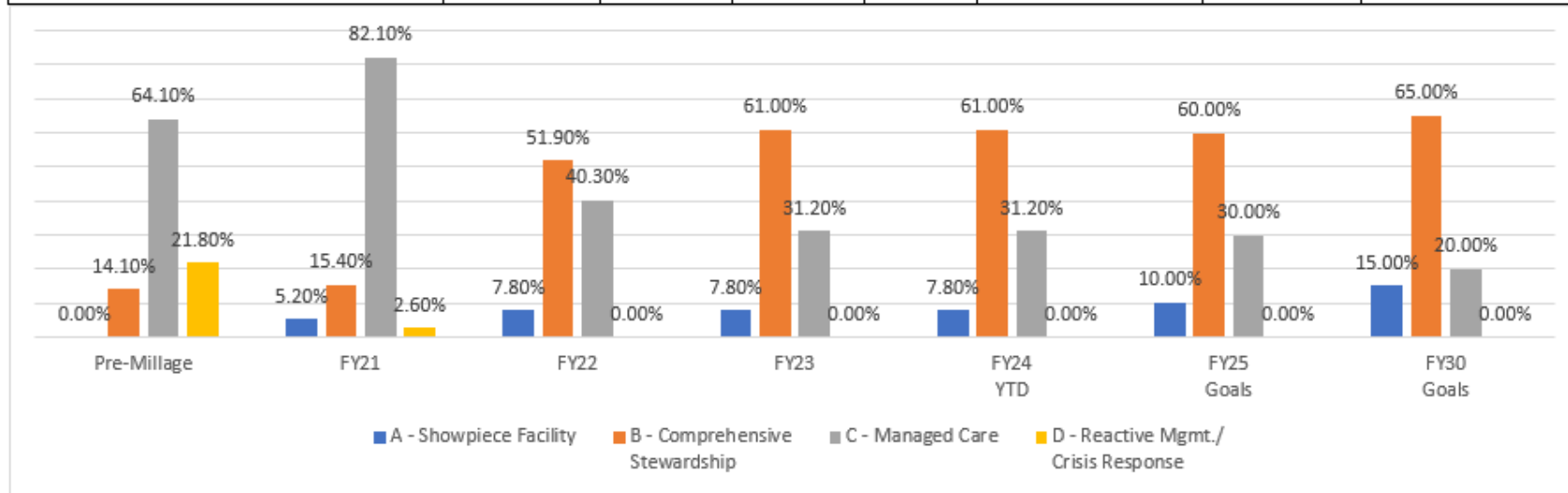
Delivering on the commitment to be a sustainable and inclusive urban park and recreation system, the Grand Rapids Parks and Recreation Department continues to be diligent in aligning resources with level of service. The Department continues to be strategic in managing under the established Maintenance 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 FY2025 over the FY2021 baseline of \$6.17 million by just over \$1.78 million. By FY2029, the MOE is anticipated to be just under \$9.4 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	FY21	FY22	FY23	FY24 YTD	FY25 Goals	FY30 Goals
A - Showpiece Facility	0.00%	5.20%	7.80%	7.80%	7.80%	10.00%	15.00%
B – Comprehensive Stewardship	14.10%	15.40%	51.90%	61.00%	61.00%	60.00%	65.00%
C - Managed Care	64.10%	82.10%	40.30%	31.20%	31.20%	30.00%	20.00%
D - Reactive Mgmt./Crisis Response	21.80%	2.60%	0.00%	0.00%	0.00%	0.00%	0.00%



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

Since publication of the FY2025 Preliminary Fiscal Plan there was one change to the proposed FY2025 personnel roster due to a FY2024 budget amendment adding one (1) Office Assistant II in the Library Department. In total, this change brings the FY2025 personnel roster count from 1,754 per the Preliminary Fiscal Plan to 1,755 in the Final Fiscal Plan.

There have also been grant and capital fund changes since the publication of the FY2025 Preliminary Fiscal Plan. The level of appropriation for the Community Development Program Fund (2733) decreased by \$2,647 and the HOME Investment Partnership Fund (2734) decreased by \$161,258 due to differences in anticipated Federal Awards and reprogramming of funds. Appropriations in the Capital Improvement Fund (4010) did not change in total, however there was a shift in funding between two capital projects within the same department (Facilities Management). The "Roof Replacement at Various Fire Stations" project decreased by \$160,337 while the "Annual Concrete Replacement" (Fire Stations) project increased by the same amount.

Lastly, the following additional changes were made to the FY2025 Preliminary Fiscal Plan:

Description	Department	Amount
Parks MOE Adjustment	General Administration	\$24,904
Appropriation Lapse	General Administration	(\$200,000)
Recruit Class	Police	\$577,110
Department Uniforms	Police	\$130,000
Social Worker / Victim Services Advocate	Police	\$44,564
Offsets to Approved Personnel Additions	Stormwater	(\$35,000)
Offsets to Approved Personnel Additions	Environmental Services	(\$100,000)
Personnel Projection Correction	Environmental Services	(\$109,740)

RESIDENTS' GUIDE TO THE FISCAL PLAN

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 Residents' Guide to the Fiscal Plan.

The Residents' Guide 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 Residents' Guide's, please use the following link: [Budget Office](#)

Grand Rapids Financial Policies

City of Grand Rapids Policies: https://www.grandrapidsmi.gov/Government/Policies				
Financial Policy	Purpose	ID	Summary Description	Compliance
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

Grand Rapids Financial Policies

City of Grand Rapids Policies: https://www.grandrapidsmi.gov/Government/Policies			
Financial Policy	Purpose	Summary Description	Compliance
		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
		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 (Note 1)
		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

Grand Rapids Financial Policies

City of Grand Rapids Policies: https://www.grandrapidsmi.gov/Government/Policies			
Financial Policy	Purpose	Summary Description	Compliance
		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
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

Grand Rapids Financial Policies

City of Grand Rapids Policies: https://www.grandrapidsmi.gov/Government/Policies			
Financial Policy	Purpose	Summary Description	Compliance
Financial Policies Currently in Development and Pending Adoption			
Debt Management Policy	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.	
		<p><u>This policy is intended to:</u></p> <ul style="list-style-type: none"> Establish parameters for issuing and managing debt; Provide guidance related to debt affordability standards; Document the pre- and post- objectives to be achieved; Promote objectivity in the debt approval and decision-making process; and Facilitate the actual financing process by establishing important policy decisions in advance. 	
Compliance Solutions			
Note 1	Restore citywide three-year cycle for fee review and improve process efficiency by transitioning to an all-digital fee review platform.		

2025 Budget Input Payroll Rate sheet

Category	2025	2026	2027	2028	2029
Clothing Allowance					
CLOTHING (Clothing Allowance)	1,080	1,080	1,080	1,080	1,080
Education					
EDUCATION 500 (Education \$500)	500	500	500	500	500
EDUCATION 800 (Education \$750)	750	750	750	750	750
Health Insurance					
HEALTH (HEALTH)	18,159	19,965	21,794	23,482	25,082
HEALTH LIBRARY (HEALTH LIBRARY)	13,900	14,248	14,604	14,969	15,343
Pension and MedSup					
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)	39.25%	39.02%	39.86%	41.04%	43.36%
PENSION GENERAL (PENSION GENERAL)	22.73%	22.41%	21.66%	22.46%	22.13%
PENSION POLC COMMAND (PENSION POLICE COMMAND)	39.25%	39.02%	39.86%	41.04%	43.36%
PENSION POLC OFCSGTS (PENSION POLICE OFFICERS AND SERGEANTS)	39.25%	39.02%	39.86%	41.04%	43.36%
Retiree Health					
RET HLTH ECO (RETIREE HEALTH ECO)	2.84%	2.92%	2.96%	2.96%	2.97%
RET HLTH FIRE (RETIREE HEALTH FIRE)	3.50%	3.43%	3.29%	3.08%	2.89%
RET HLTH GENERAL (RETIREE HEALTH GENERAL)	3.59%	3.69%	3.74%	3.75%	3.75%
RET HLTH LIBRARY (RETIREE HEALTH LIBRARY)	2.53%	2.47%	2.41%	2.35%	2.29%
RET HLTH POLICE (RETIREE HEALTH POLICE)	1.93%	2.08%	2.18%	2.25%	2.31%

**2025 Budget Input
Payroll Rate sheet**

Category	2025	2026	2027	2028	2029
Employer FICA					
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)	168,600	168,600	168,600	168,600	168,600
Fiscal Wage Increase Factor					
SALARY 61ST ()	1.00%	2.00%	2.00%	2.00%	2.00%
SALARY 61STHR ()	0.00%	0.00%	0.00%	0.00%	0.00%
SALARY APACITY ()	1.00%	2.00%	2.00%	2.00%	2.00%
SALARY APACOURT ()	1.00%	2.00%	2.00%	2.00%	2.00%
SALARY APPOINTED ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY CITY ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY CITYMNGR ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY COMMSUPV ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY COURT ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY COURTPT ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY ELECTED ()	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY EXECPLAN ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY IAFF ()	1.00%	2.00%	2.00%	2.00%	2.00%
SALARY JUDGE ()	0.00%	0.00%	0.00%	0.00%	0.00%
SALARY LIBRMGT ()	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRPAGE ()	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRPT ()	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRRF ()	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRSUPV ()	3.00%	2.00%	2.00%	2.00%	2.00%

**2025 Budget Input
Payroll Rate sheet**

Category	2025	2026	2027	2028	2029
SALARY MGTNON ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY PENSION ()	7.12%	2.00%	2.00%	2.00%	2.00%
SALARY POLC1 ()	1.50%	2.00%	2.00%	2.00%	2.00%
SALARY POLC2 ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC4 ()	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC5 ()	1.50%	2.00%	2.00%	2.00%	2.00%
Unemployment Compensation					
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%
Monthly Parking Rates					
Government Center Ramp	154.00	158.62	163.38	168.28	173.33
GREIU Parking Rates	80.91	83.33	85.83	88.41	91.06
Mileage Rates	0.67	0.67	0.67	0.67	0.67
Appropriation Lapse					
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	0.00%	0.00%	0.00%	0.00%	0.00%

REVENUE OVERVIEW

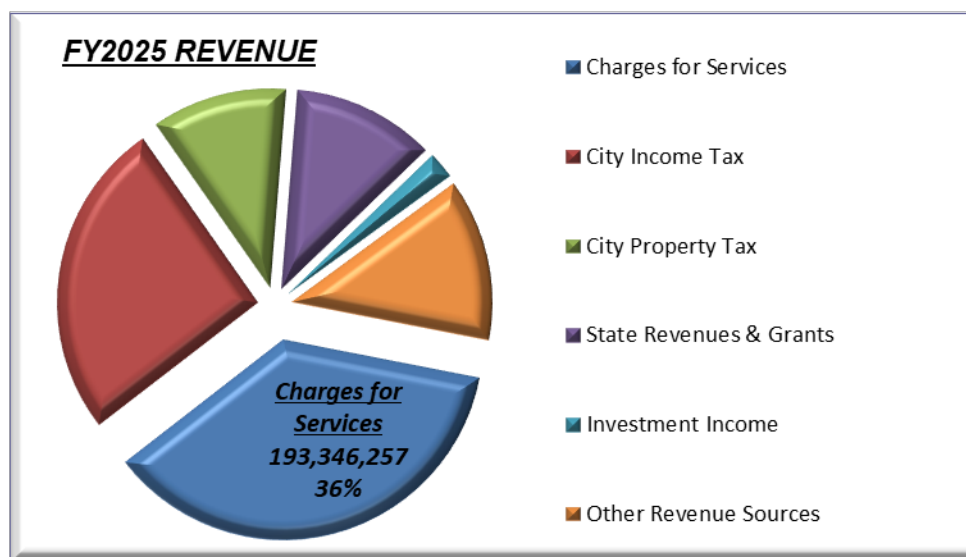
This section provides an overview of the City of Grand Rapid's Fiscal Plan revenues. The narrative and graphics present revenue information for all budgeted funds as well as separate revenue data by source and by fund.

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 FY2025 the proportionate shares are projected to be 59.1% and 9.7%. 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. Several factors have contributed to this shift over the years, including voter approved increases in the income tax rate as well as limited property tax growth due to "Proposal A" and the "Headlee Amendment." 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 lingering impacts of the COVID-19 pandemic, which continues to negatively impact local income tax revenues due to remote work outside the City.

FY2025 GOF base income tax revenue is projected to increase by 3.25% compared to the FY2024 Estimate and 11.5% more than the FY2024 Adopted Budget. The FY2024 income tax forecast assumed a 6% increase in FY2023 followed by no increase (flat) in FY2024. The FY2024 forecast has since been revised up from 0% (flat) to 3.5%, further building upon a base increase of nearly 11% in FY2023. The income tax growth projections are conservative, anticipating a steady but gradual upward trajectory in the coming years with compliance revenue gradually declining until it normalizes toward the latter part of the forecast. American Rescue Plan Act (ARPA) reimbursement revenue in the GOF is forecast at \$2.1 million in FY2025, down from approximately \$5.2 million estimated in FY2024, but higher than \$926,022 actually recognized in FY2023. A significant portion of ARPA revenue is recognized and appropriated through the budget amendment process as projects are identified and evaluated for both qualification and alignment with City Commission priorities.

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 FY2025.

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

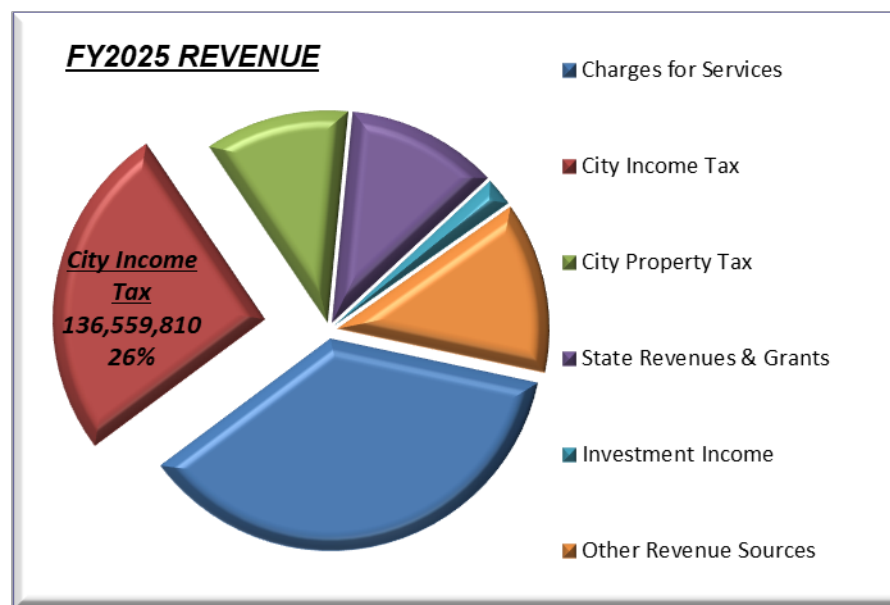
with bond covenants, and to assure the solvency of the Systems. All other user fees are examined and adjusted on an annual basis by the individual departments.

WATER AND SEWER RATES

	GR Water	GR Sewer	Annual Impact
July 1, 2022 – June 30, 2023	\$412.08	\$566.04	\$978.12
July 1, 2023 – June 30, 2024	\$448.84	\$572.94	\$1,021.78
\$ Inc/(Dec)	\$36.76	\$6.90	\$43.66
% Inc/(Dec)	8.92%	1.22%	4.46%
Annual Gallons	92,752	62,832	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.

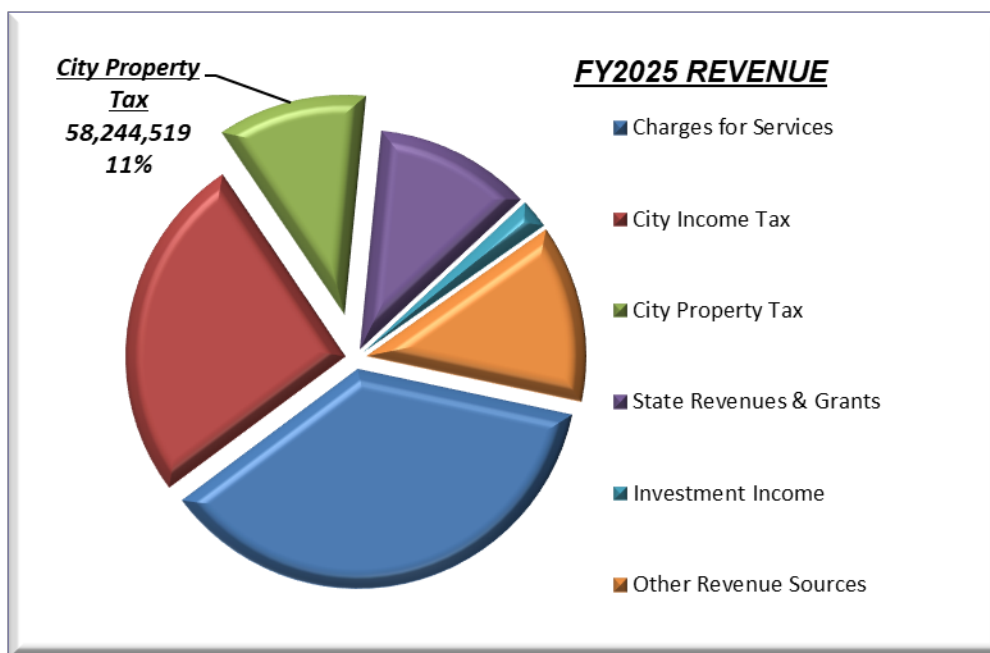
FY2023 year-end income tax revenues ended higher than FY2022 revenues with an overall increase of 7.8%. This increase was primarily due to broad-based growth across categories including withholding, corporate estimates, and assessments more than offsetting a modest decline in compliance revenue and slightly higher refunds. FY2024 base income tax revenues are estimated to increase 3.5% from the FY2023 Actual financial results, continuing the growth trend of recent years but reflective of more conservative YTD Actuals leading into FY2025. Compliance receipts are forecast to remain strong at \$10 million in FY2025 but are down from approximately \$14 million in FY2023 and \$12 million anticipated in FY2024. This decrease is attributable to less outstanding compliance work from multiple past tax years – the department is currently caught up to tax year 2022. The increase in base income tax revenue is forecast based upon analysis of historic and YTD trends in withholding and corporate estimates as well as anticipated refund requests. This budget anticipates a 3.25% increase in income taxes in FY2025 through FY2029. The income tax growth projections are conservative, anticipating a steady but gradual upward trajectory in the coming years with compliance revenue gradually declining until it normalizes toward the latter part of the forecast. Base revenue growth is generally in alignment with economic forecasts at the State level and a variety of more broad-based economic predictions. Local economic development groups support an optimistic forecast and believe that West Michigan will be largely immune from the worst impacts of any potential economic downturn, relative to the potential impacts felt at national and even State level. These groups point to a diverse local economy, various development projects, employment statistics, and other economic indicators.

Areas of ongoing concern include the continuing necessity to issue large refunds of tax withheld on wages earned by remote workers, large credit forwards for corporations and unemployment increases. Many large employers have not returned to offices in Grand Rapids and do not have a projected date of return at this time. Refund requests due to the Paycheck Protection Program (PPP) loans are also a concern as legislation has clarified these will not be taxable at the federal level, meaning they will not be taxable to Grand Rapids.

Macro-economic issues continue to include the risk of another recession, especially one that is moderate to severe, driven by any number of potential factors including interest rates, inflation, geo-political events, supply chain issues, and consumer spending. The City continues to leverage its American Rescue Plan Act (ARPA) funds to support current operations as well as provide support in key focus areas. This allocation of funding must be fully obligated by December 31, 2024 and fully expended by December 31, 2026. It is important to note that most outside funding, including ARPA, is one-time funding, which cannot sustain services for a prolonged period of time. Staff monitor actual income tax

receipts weekly and pay close attention to trends and 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. In FY2024, an increase of 0.2000 mills was approved which increased the levy from 1.6000 mills to 1.8000 mills to cover the increased cost of recycling and other millage supported services.

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 & Recreation Operating 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 continued to improve and grow, however Proposal A will continue to limit growth in property tax revenue.

REAL PROPERTY TAX MILLAGE RATES

	Max Auth Millage	2023 (FY2024)	2024 (FY2025)	Increase / (Decrease)
City Operating	6.4100	5.6861	5.6252	(0.0609)
Library	0.3741	0.3498	0.3460	(0.0038)
Refuse	3.0000	1.8000	1.8000	-
Promotional	4.0000	0.0074	0.0068	(0.0006)
Parks II	1.2500	1.1892	1.1764	(0.0128)
TOTAL	15.0341	9.0325	8.9544	(0.0781)

GRAND RAPIDS PROPERTY TAX BILL

	GR Property Tax Bill (City of Grand Rapids millage only)	Average Residential Taxable Value	Estimated Average Market Value
As of July 1, 2023	\$634.07	\$70,199	\$217,910
As of July 1, 2024	\$681.84	\$76,146	\$250,577
\$ Inc/(Dec)	\$47.77	\$5,947	\$32,667
% Inc/(Dec)	7.53%	8.47%	14.99%

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 "Small Business Tax" exemption. The second exemption, which began in 2016, is the "Eligible Manufacturing Personal Property" exemption.

The "Small Business Tax" 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. In 2021 the Michigan State Legislature passed an amendment to the tax law to increase the threshold of the "Small Business Tax" Exemption to \$180,000 starting with the 2023 tax year.

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. In 2023, all eligible manufacturing personal property is 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 has been levied against exempt personal property 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 ended in 2012 is being used in the calculation of each municipality's Local Community Stabilization Share Revenue Essential Services Distribution that started in 2016. The total amount projected to be received by the City's General Fund in FY2025 for Essential Services is \$324,457 (over \$1 million citywide, including the Authorities).

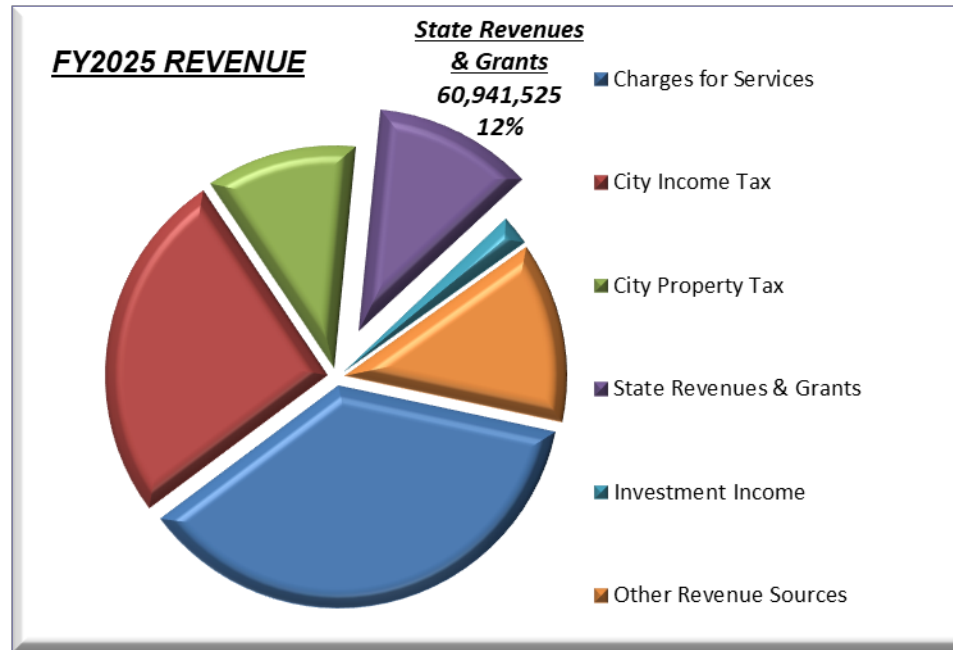
CITY PROPERTY TAX CONCLUSION

A strong real property market in West Michigan, combined with the expectation of 100% reimbursement for personal property exemption losses, are expected to result in steady property tax revenue increases. Overall taxable value increased significantly in 2023 (tax year 2024) but much of the new value is captured by Brownfields and tax capture districts. The City is expecting the largest increase ever for the second year in a row – adding 15% to the residential class, the assessed value is over \$11 billion for 2024, the inflation rate multiplier is maxed out (again) at 5% and there was a small Headlee rollback. The overall increase of Taxable Value for 2024 is 8.87%. FY2024 General Fund property tax revenue is estimated to increase approximately 10% over FY2023 actual results. FY2025 and beyond is forecast to grow more conservatively at approximately 3% annually. 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, currently the City’s fourth largest overall source of funds, include three major sources of revenues. State grants, state shared revenues and gas and weight taxes. 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 modest increases in both the Constitutional revenue sharing and CVTRS distributions. Staff have projected FY2024 State Revenue Sharing distributions to increase 3% over FY2023 receipts. Staff have projected FY2025 State Revenue Sharing distributions to increase by just under 1% from the FY2024 forecast. This is comprised solely of an increase in constitutional revenue sharing as no change is forecast for statutory (CVTRS) revenue sharing. Staff projections are based upon the most recent State of Michigan guidance available at the time of revenue forecast development (January Consensus released January 12, 2024). Constitutional Revenue Sharing distributions are deposited to the General Administration Department within the General Fund and CVTRS revenues are split evenly between the General Fund and Capital Reserve Fund.

STATE GAS AND WEIGHT TAXES

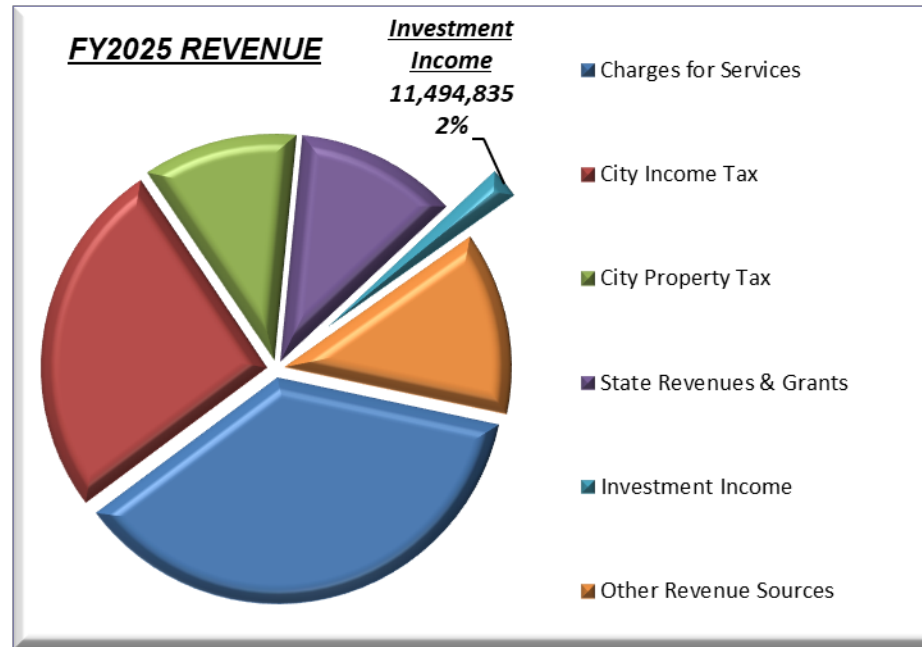
The Michigan Constitution provides that certain proceeds of taxes levied by the State on motor vehicle fuels and registered motor vehicles be deposited into the Michigan Transportation Fund. Revenues deposited into the Fund are allocated by a formula established under Public Act 51 of 1951, and transferred to several organizations, including the City, for transportation purposes. State of Michigan FY2024-26 estimates include each city's respective share of \$600 million in redirected state income tax transfers and the following marijuana tax transfer amounts – FY2024: \$108 million; FY2025: \$113.6 million; and FY2026: \$117 million.

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 decrease by 1.8% in FY2024 compared to FY2023 receipts. Staff are forecasting an increase in FY2025 at 2.6% with FY2026 up by another 2.2%. FY2027 and beyond declines slightly to a conservative 2.0 % due to long-term uncertainties. The State of Michigan acted 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 is allocated to Vital Streets as promised in the Investment Guidelines and any amounts exceeding \$6 million is 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.

This increased revenue meets and exceeds 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.

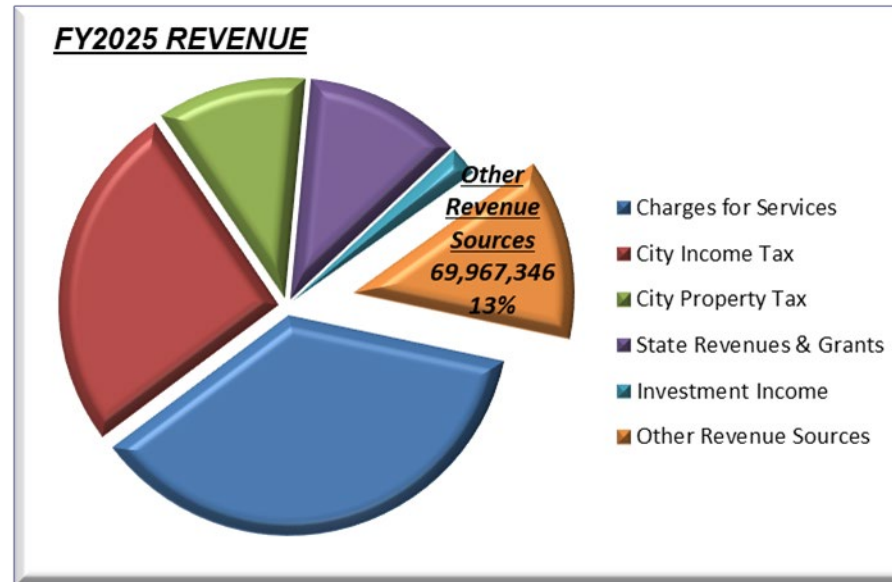
- Mutual funds registered under the federal Investment Company Act of 1940 (title I of chapter 686, 54 Stat. 789, 15 USC 80a-1 to 80a-3 and 80a-4 to 80a-64) composed of investment vehicles which are legal for direct investment by local units of government in Michigan. These investments are also subject 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.

The City's investment program has evolved, and a decision was made to bring this work back in-house. Except for approximately \$2.4 million in Cemetery Perpetual Care fund monies, all City investments have been managed by Treasurer's Office staff since November 2023. This resulted in sufficient cost savings to add an Accountant I position to handle journal entries, interest allocations, and account reconciliations, as well as other core Treasurer's Office functions such as accounts receivable. This also puts a potential succession plan in place. The City is in the process of procuring a Bloomberg terminal, which is a software solution that provides real-time investment data, best execution for trades, and economic information. This will enable City staff to implement more sophisticated investment strategies than previously utilized while maintaining strict compliance with applicable law and City Policy 400-01. Interest revenue is forecast based upon "Adjusted Average Daily Cash Balances" and prevailing interest rates.

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 FY2021, the City received one-half of a significant federal grant award in the

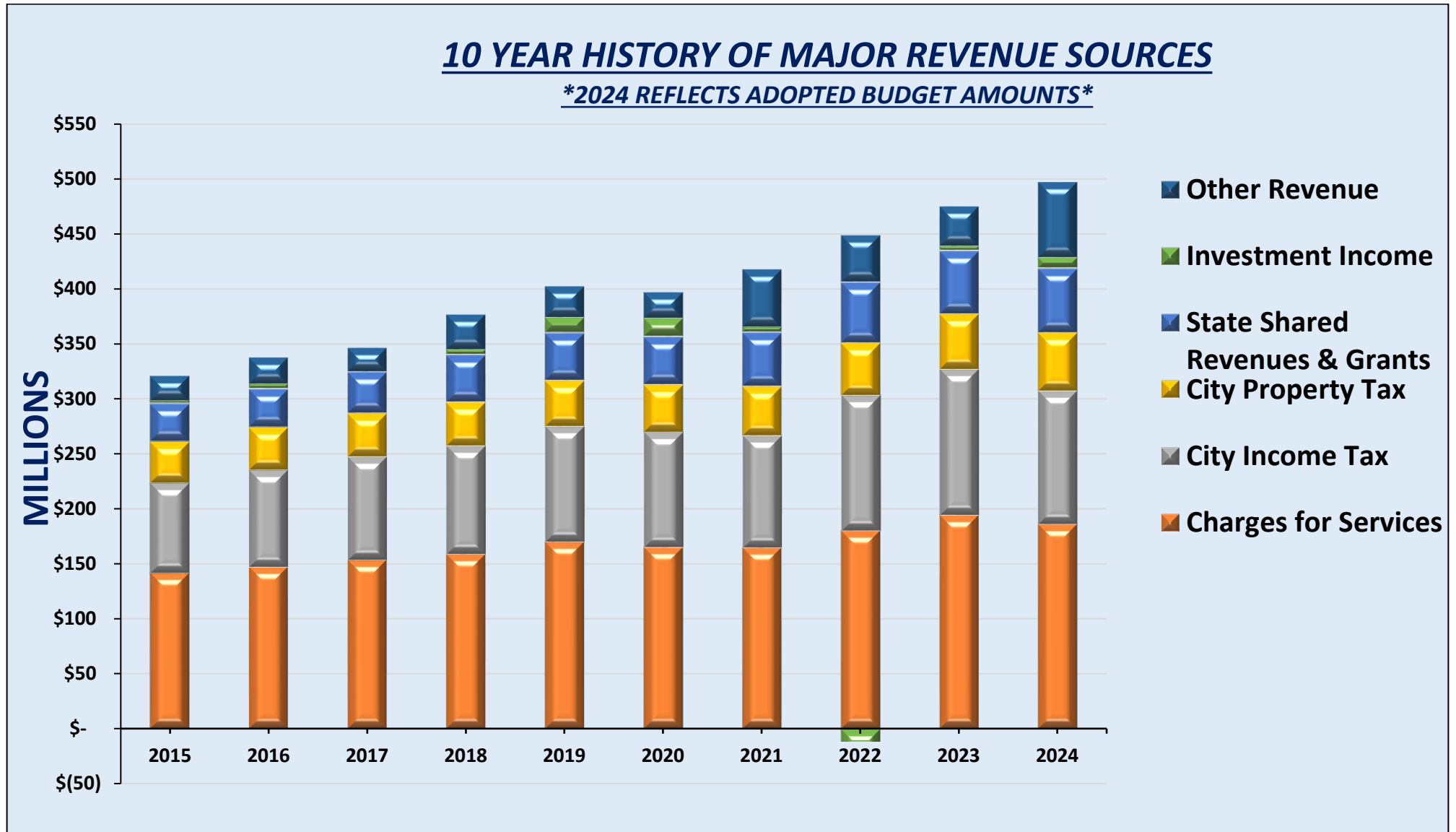
amount of approximately \$46.1 million resulting from the American Rescue Plan Act of 2021 (ARPA). The City received the second identical installment in FY2022 (June 9, 2022) for a total estimated award of \$92.3 million. The ARPA specifies allowable uses and certain restrictions with a deadline of December 31, 2024 to utilize the funds (costs obligated by December 31, 2024 must be expended by December 31, 2026). Final detailed guidance from the U.S. Department of Treasury was issued in January 2022 (with periodic revisions since). ARPA funding has been appropriated via budget amendments in FY2022-24 with additional amendments anticipated in FY2025. A total of \$8.64 million in estimated ARPA reimbursement revenue has been forecast in the General Fund for the following FY2024-26 proposed investments:

- \$615,147 to support the Office of Special Events
- \$7,023,843 for Enterprise Resource Planning (ERP) System Implementation
- \$1 million for ARPA Administration

FIDUCIARY FUNDS

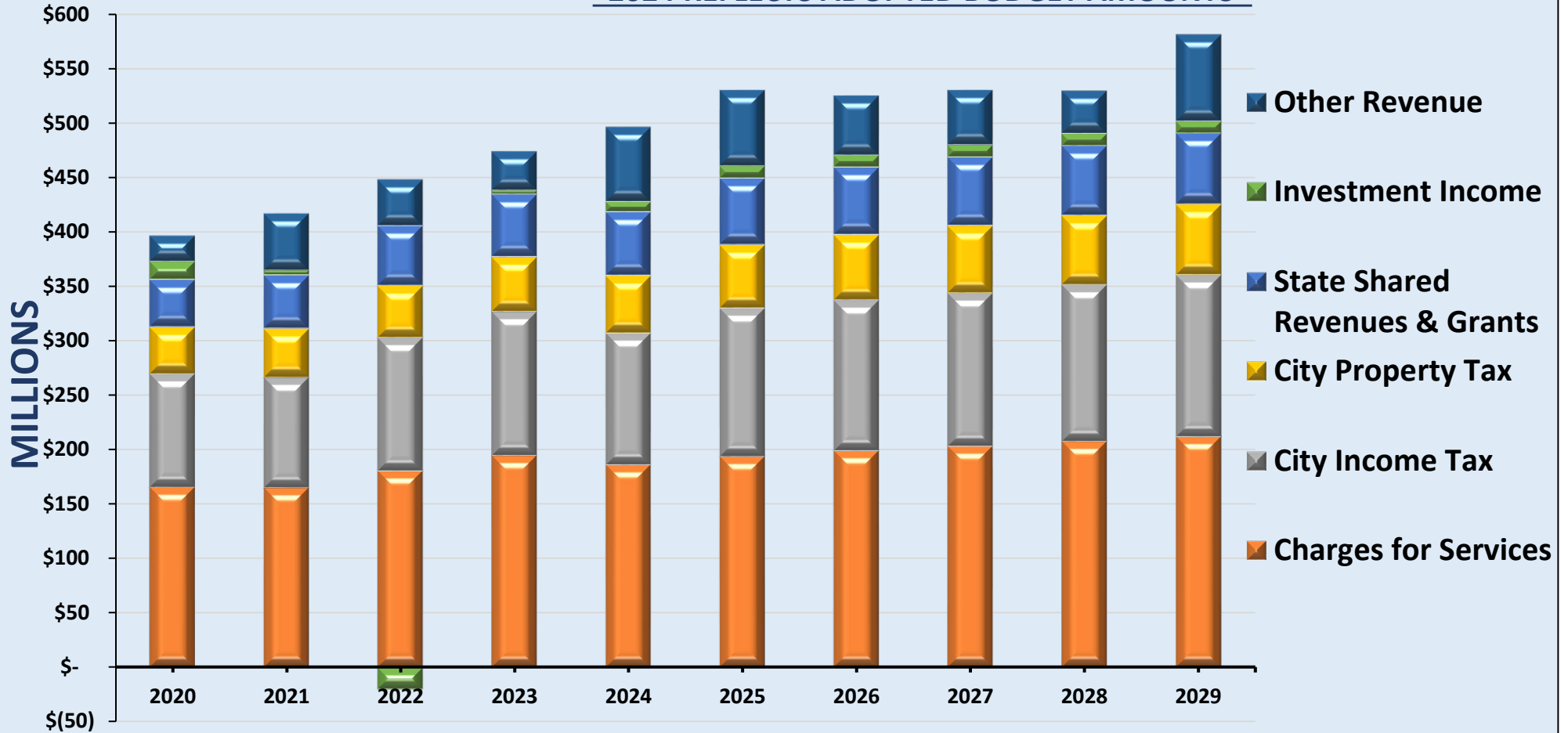
The total revenues of the City's budgeted funds include fiduciary funds. These funds are used to account for assets held in trust by the City for the benefit of individuals or other entities. An example being Other Post-Employment Benefits or "OPEB" trust funds, which were created to pay for employee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

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



5 YEAR HISTORY AND 5 YEAR PROJECTION OF MAJOR REVENUE SOURCES

2024 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 FY2025 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

THIS PAGE INTENTIONALLY LEFT BLANK

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.

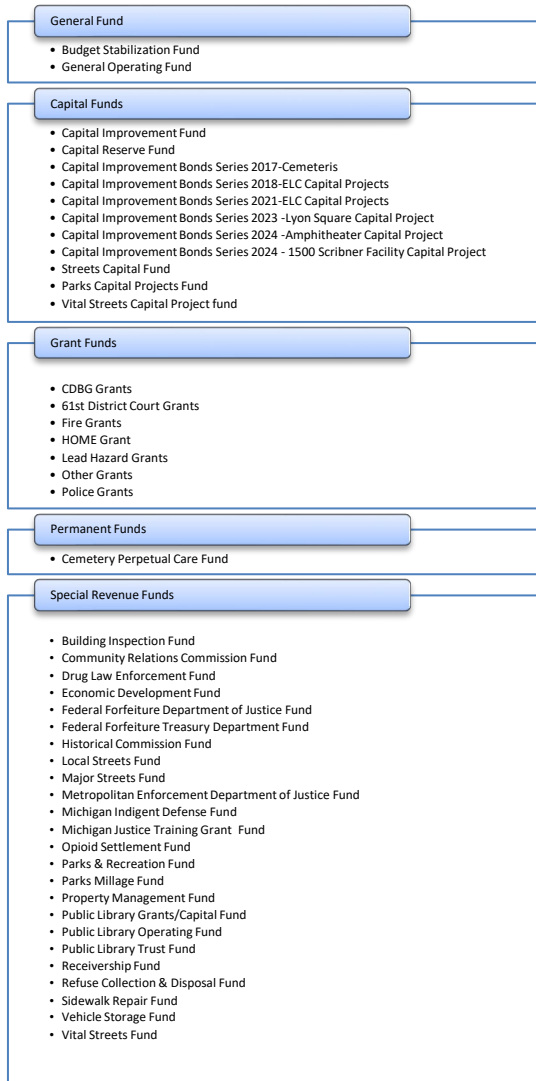
ENTERPRISE - Accounts for business type activities. Municipal utilities, convention centers, parking operations and other activities supported largely by user charges may be accounted for by this type of fund.

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.”

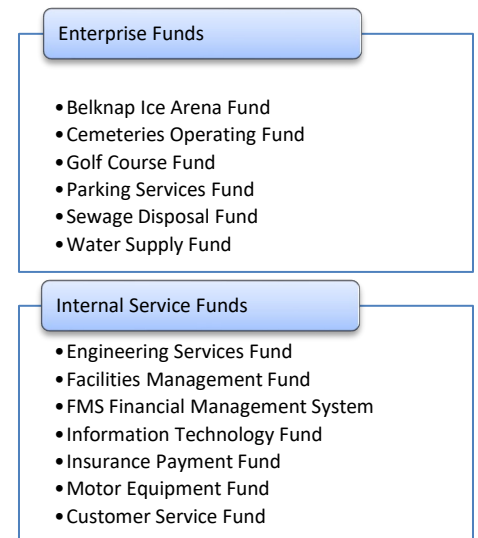
Accrual Basis

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

\$689,974,680 - JULY 1, 2024

GENERAL OPERATING	
General Operating Fund	\$ 186,233,426 ¹

SPECIAL REVENUE	
Building Inspection	\$ 6,335,886
61st District Court	13,685,789
Drug Law Enforcement	250,049
Economic Development Corporation (EDC)	128,775
Federal Forfeitures - Department of Justice	70,000
Historical Commission	5,400
Local Streets	12,189,614 ¹
Major Streets	28,169,172 ¹
Metropolitan Enforcement Team-Dept of Justice	15,139
Michigan Justice Training	55,000
Opioid Settlement	1,113,492
Parks and Recreation	15,371,034
Property Management	211,416
Public Library Operating	14,849,697
Public Library Grants/Projects	46,000
Refuse Collection	20,009,085
Sidewalk Repair	3,065,405
CRC-Rosa Activities	5,000
Vehicle Storage Facility	1,047,623
Vital Streets Operating	15,731,639
	<u>\$ 132,355,215</u>

INTERNAL SERVICE	
Engineering Services	\$ 7,753,159
Facilities Operating	6,664,935
Facilities Capital	2,030,090
FMS Fund	-
Information Technology Operating	7,186,364
Information Technology Capital	223,095
Customer Service	2,086,589
Insurance Health Subfund	33,611,768
Insurance Risk Management Subfund	6,013,538
Motor Equipment Operating	10,242,366
Motor Equipment Capital	11,781,793
	<u>\$ 87,593,697</u>

ENTERPRISE	
Auto Parking Operating	\$ 23,968,468 ²
Auto Parking Capital	7,085,000 ²
Belknap Ice Arena	238,500
Cemetery Operating	1,737,988
Golf Course	1,294,476
Sewage Disposal Operations	62,167,394 ²
Sewage Disposal Capital	11,158,000 ²
Water Supply System Operations	58,178,505 ²
Water Supply System Capital	53,754,400 ²
	<u>\$ 219,582,731</u>

GRANTS	
Community Development Block Grant	\$ 4,909,150
Home Investment Partnership Program	1,300,851
Other Grants	192,195
	<u>\$ 6,402,196</u>

CAPITAL IMPROVEMENT	
Capital Reserve	\$ 16,378,022 ¹
Capital Improvement	12,226,568 ¹
Streets-Capital Projects	1,439,545 ¹
Parks Capital Projects	2,240,000
Vital Streets Capital	13,808,639 ¹
	<u>\$ 46,092,774</u>

PERMANENT	
Cemetery Perpetual Care	\$ 216,540

FIDUCIARY	
General Retiree Health Care	\$ 4,452,794
Police Officer Retiree Health Care	4,162,883
Firefighter Retiree Health Care	2,768,874
Library Retiree Health Care	113,550
	<u>\$ 11,498,101</u>

¹ Major Governmental Funds

² 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	267	Communications
A130	Executive Office	172	Executive Office
B210	Community Services	733	Code Compliance
B210	Community Services	694	Community Development Services
B210	Community Services	698	Our Community's Children
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	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	523	Parking
C335	Parking and Mobility	519	Traffic Safety
C340	Economic Development	746	Business Improvement District
C340	Economic Development	728	Economic Development
D420	Administrative Services	268	311 Customer Service
D420	Administrative Services	271	Admin Services Support
D420	Administrative Services	270	Human Resources

Cabinet No	Cabinet Name	Department No	Department Name
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	524	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	585	GV Regional BioSolid Authority
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
G310	Other Activities	907	Long Term Debt (Appropriation Lapse)

DEPARTMENT & FUND RELATIONSHIP BY FUND TYPE

BASED ON FY2025-29 BUDGET

DEPARTMENTS	COMPONENT					INTERNAL SERVICE	OTHER	PERMANENT	SPECIAL REVENUE
	CAPITAL	UNITS	ENTERPRISE	GENERAL	GRANT				
311 Customer Service 268				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
Cemetery 567			X					X	
City Commission 101				X					
City Retirement System 274		X							
Clerk 215				X					
Code Compliance 733				X					X
Communications 267				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 524						X			
General Administration 261				X					
Golf Course 784			X						
GR Building Authority 273							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 272							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 523			X						
Parks and Recreation 751	X		X						X
Planning 701				X					
Police 301	X			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 2025**

**STATEMENT OF REVENUES AND APPROPRIATIONS
July 1, 2024**

	GENERAL OPERATING	SPECIAL REVENUE	CAPITAL IMPROVEMENT	PERMANENT	FIDUCIARY	ENTERPRISE	INTER-FUND ELIMINATIONS	TOTAL ALL FUNDS	MEMORANDUM ONLY INTERNAL SERVICE FUNDS
REVENUES:									
401 Taxes	\$131,252,045	\$50,326,622	\$13,225,662	\$ -	\$ -	\$ -	\$ -	\$194,804,329	\$ -
450 Licenses and Permits	2,331,100	5,779,955	-	-	-	155,000	-	8,266,055	151,000
500 Intergovernmental Revenues	32,320,761	36,117,657	4,116,329	-	-	-	-	72,554,747	76,874
600 Charges for Services	16,317,554	17,864,661	-	26,550	5,620,589	153,516,903	-	193,346,257	54,883,773
655 Fines and Forfeitures	2,095,000	280,000	-	-	-	1,465,000	-	3,840,000	-
664 Interest and Rents	4,050,250	2,544,696	940,277	207,540	3,777,713	4,749,243	-	16,269,719	19,991,826
671 Other Revenue	507,900	1,069,401	1,953,561	-	-	1,213,296	-	4,744,158	8,353,891
695 Other Financing Sources	1,711,470	26,201,967	27,757,023	121,365	-	73,540,015	(\$92,602,813)	36,729,027	-
From (To) Fund Balance	(4,352,654)	(1,427,548)	(1,900,078)	(138,915)	2,099,799	(15,056,726)	-	(20,776,122)	4,136,333
TOTAL REVENUES	<u>\$186,233,426</u>	<u>\$138,757,411</u>	<u>46,092,774</u>	<u>\$216,540</u>	<u>\$11,498,101</u>	<u>\$219,582,731</u>	<u>(\$92,602,813)</u>	<u>\$509,778,170</u>	<u>\$87,593,697</u>
APPROPRIATIONS:									
A110 Public Library	\$ -	\$14,895,697	\$ -	\$ -	\$ -	\$ -	(\$662,400)	\$14,233,297	\$0
A120 Clerk's Office	2,993,344	-	-	-	-	-	-	2,993,344	-
A130 Executive Office	5,263,864	-	16,378,022	-	-	-	(12,228,031)	9,413,855	-
B210 Community Services	5,137,662	8,095,981	-	-	-	-	(1,263,845)	11,969,798	-
B220 Public Services	7,677,642	86,373,281	20,087,451	216,540	-	187,167,572	(50,227,093)	251,295,393	7,753,159
B230 Parks Operations	-	-	-	-	-	-	-	-	-
C310 Design Devt & Community Enga	2,387,660	6,335,886	-	-	-	-	(539,725)	8,183,821	-
C315 Economic Development	-	-	-	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-	-	-	-
C335 Parking and Mobility	-	7,295,729	1,984,545	-	-	31,053,468	(7,982,744)	32,350,998	-
C340 Economic Development	489,681	340,191	-	-	-	-	-	829,872	-
D410 Human Resources	-	-	-	-	-	-	-	-	-
D420 Administrative Services	5,223,637	5,000	-	-	-	-	-	5,228,637	41,711,895
E510 Police/Dispatch/OPA	75,288,323	390,188	343,000	-	-	-	-	76,021,511	-
E520 Fire	43,879,596	-	-	-	-	-	(194,847)	43,684,749	-
E530 District Court	-	13,685,789	-	-	-	-	(335,372)	13,350,417	-
E540 Attorney's Office	3,662,612	-	-	-	-	-	-	3,662,612	-
F610 Facilities & Fleet Management	-	-	7,299,756	-	-	-	(197,782)	7,101,974	30,719,184
F620 Fiscal Services	28,378,067	1,047,623	-	-	-	-	(18,970,974)	10,454,716	-
F630 Technology & Change Mgmt	-	-	-	-	-	-	-	-	7,409,459
F640 Treasury	2,687,913	286,646	-	-	-	1,361,691	-	4,336,250	-
F650 Comptroller's Office	3,163,425	-	-	-	-	-	-	3,163,425	-
G110 Retirement Activities	-	-	-	-	11,498,101	-	-	11,498,101	-
G310 Other Activities	-	\$5,400	-	-	-	-	-	5,400	-
TOTAL APPROPRIATIONS	<u>\$186,233,426</u>	<u>\$138,757,411</u>	<u>\$46,092,774</u>	<u>\$216,540</u>	<u>\$11,498,101</u>	<u>\$219,582,731</u>	<u>(\$92,602,813)</u>	<u>\$509,778,170</u>	<u>\$87,593,697</u>

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2023 - 2025
JULY 1, 2024**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget
FINANCIAL SOURCES:						
401 Taxes	\$ 126,338,176	\$ 129,435,350	\$ 131,252,045	\$ 44,852,496	\$ 49,174,092	\$ 50,326,622
450 Licenses and Permits	2,441,322	2,433,008	2,331,100	4,860,421	4,930,328	5,779,955
500 Intergovernmental Revenues	29,415,120	34,983,687	32,320,761	47,425,361	54,633,896	36,117,657
600 Charges for Services	14,342,409	14,415,960	16,317,554	18,291,508	17,428,979	17,864,661
655 Fines and Forfeitures	2,005,843	54,176	2,095,000	244,864	276,359	280,000
664 Interest and Rents	520,971	4,373,755	4,050,250	424,187	2,769,627	2,544,696
671 Other Revenue	778,859	764,217	507,900	5,051,761	4,448,417	1,069,401
695 Other Financing Sources	1,608,794	1,707,218	1,711,470	25,829,298	23,338,054	26,201,967
TOTAL SOURCES	\$ 177,451,494	\$ 188,167,371	\$ 190,586,080	\$ 146,979,896	\$ 156,999,752	\$ 140,184,959
EXPENDITURES:						
A110 Public Library	\$ -	\$ -	\$ -	\$ 15,661,368	\$ 14,398,484	\$ 14,895,697
A120 Clerk's Office	2,538,476	2,775,285	2,993,344	-	-	-
A130 Executive Office	4,686,843	5,136,776	5,263,864	165,832	-	-
B210 Community Services	4,069,229	5,008,991	5,137,662	12,749,037	25,460,030	8,095,981
B220 Public Services	6,323,710	6,878,023	7,677,642	78,219,919	84,862,384	86,373,281
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	2,051,002	2,165,657	2,387,660	5,040,927	5,584,313	6,335,886
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	6,388,320	6,682,785	7,295,729
C340 Economic Development	425,577	450,198	489,681	591,552	300,338	340,191
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	4,810,985	5,520,539	5,223,637	273,924	-	5,000
E510 Police/Dispatch/OPA	65,949,962	71,583,987	75,288,323	1,547,727	1,998,035	390,188
E520 Fire	39,505,261	42,159,082	43,879,596	703,358	1,135,521	-
E530 District Court	-	-	-	13,318,492	14,004,630	13,685,789
E540 Attorney's Office	3,094,436	3,377,033	3,662,612	-	-	-
F610 Facilities & Fleet Management	-	-	-	180,605	1,794,549	-
F620 Fiscal Services	32,980,926	39,119,578	28,378,067	1,007,898	1,001,151	1,047,623
F630 Technology & Change Management	-	-	-	-	-	-
F640 Treasury	2,267,347	2,083,721	2,687,913	274,498	274,594	286,646
F650 Comptroller's Office	2,609,271	3,024,574	3,163,425	-	-	-
G310 Other Activities	-	-	-	651	1,000	5,400
TOTAL USES	\$ 171,313,025	\$ 189,283,444	\$ 186,233,426	\$ 136,124,108	\$ 157,497,814	\$ 138,757,411
Net Increase (Decrease) in Fund Balance	\$ 6,138,469	\$ (1,116,073)	\$ 4,352,654	\$ 10,855,788	\$ (498,062)	\$ 1,427,548
General Contingencies and Reserves	-	-	-	-	-	-
Fund Balance - July 1	60,627,164	66,765,633	65,649,560	65,879,436	76,735,224	76,237,162
Fund Balance - June 30	\$ 66,765,633	\$ 65,649,560	\$ 70,002,214	\$ 76,735,224	\$ 76,237,162	\$ 77,664,710

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2023 - 2025
JULY 1, 2024**

	DEBT SERVICE			CAPITAL IMPROVEMENT		
	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget
FINANCIAL SOURCES:						
401 Taxes	\$ -	\$ -	\$ -	\$ 11,572,258	\$ 12,646,007	\$ 13,225,662
450 Licenses and Permits	-	-	-	-	-	-
500 Intergovernmental Revenues	-	-	-	3,781,465	11,449,672	4,116,329
600 Charges for Services	-	-	-	(1,080)	-	-
655 Fines and Forfeitures	-	-	-	-	-	-
664 Interest and Rents	-	-	-	(256,038)	1,204,613	940,277
671 Other Revenue	-	-	-	3,748,951	2,301,287	1,953,561
695 Other Financing Sources	-	-	-	23,898,345	45,704,004	27,757,023
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 42,743,901	\$ 73,305,583	\$ 47,992,852
EXPENDITURES:						
A110 Public Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-	-	-	-
A130 Executive Office	-	-	-	13,488,767	18,132,523	16,378,022
B210 Community Services	-	-	-	-	-	-
B220 Public Services	-	-	-	11,185,497	33,034,500	20,087,451
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	-	-	-
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	857,583	915,000	1,984,545
C340 Economic Development	-	-	-	-	-	-
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	-	-	-
E510 Police/Dispatch/OPA	-	-	-	11,208	461,104	343,000
E520 Fire	-	-	-	43,577	3,231,487	-
E530 District Court	-	-	-	-	-	-
E540 Attorney's Office	-	-	-	-	-	-
F610 Facilities & Fleet Management	-	-	-	1,959,918	21,389,703	7,299,756
F620 Fiscal Services	-	-	-	-	-	-
F630 Technology & Change Management	-	-	-	768,062	541,299	-
F640 Treasury	-	-	-	-	-	-
F650 Comptroller's Office	-	-	-	-	-	-
G310 Other Activities	-	-	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ 28,314,612	\$ 77,705,616	\$ 46,092,774
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 14,429,289	\$ (4,400,033)	\$ 1,900,078
General Contingencies and Reserves	-	-	-	-	-	-
Fund Balance - July 1	-	-	-	33,756,334	48,185,623	43,785,590
Fund Balance - June 30	\$ -	\$ -	\$ -	\$ 48,185,623	\$ 43,785,590	\$ 45,685,668

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2023 - 2025
JULY 1, 2024**

	PERMANENT FUNDS			TOTAL GOVERNMENTAL FUNDS		
	2023	2024	2025	2023	2024	2025
	Actual	Estimated	Budget	Actual	Estimated	Budget
FINANCIAL SOURCES:						
401 Taxes	\$ -	\$ -	\$ -	\$ 182,762,930	\$ 191,255,449	\$ 194,804,329
450 Licenses and Permits	-	-	-	7,301,743	7,363,336	8,111,055
500 Intergovernmental Revenues	-	-	-	80,621,946	101,067,255	72,554,747
600 Charges for Services	41,648	25,628	26,550	32,674,485	31,870,567	34,208,765
655 Fines and Forfeitures	-	-	-	2,250,707	330,535	2,375,000
664 Interest and Rents	46,780	135,000	207,540	735,900	8,482,995	7,742,763
671 Other Revenue	-	-	-	9,579,571	7,513,921	3,530,862
695 Other Financing Sources	125,043	121,737	121,365	51,461,480	70,871,013	55,791,825
TOTAL SOURCES	\$ 213,471	\$ 282,365	\$ 355,455	\$ 367,388,762	\$ 418,755,071	\$ 379,119,346
EXPENDITURES:						
A110 Public Library	\$ -	\$ -	\$ -	\$15,661,368	\$14,398,484	\$14,895,697
A120 Clerk's Office	-	-	-	2,538,476	2,775,285	2,993,344
A130 Executive Office	-	-	-	18,341,442	23,269,299	21,641,886
B210 Community Services	-	-	-	16,818,266	30,469,021	13,233,643
B220 Public Services	50,400	144,000	216,540	95,779,526	124,918,907	114,354,914
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	7,091,929	7,749,970	8,723,546
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	7,245,903	7,597,785	9,280,274
C340 Economic Development	-	-	-	1,017,129	750,536	829,872
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	5,084,909	5,520,539	5,228,637
E510 Police/Dispatch/OPA	-	-	-	67,508,897	74,043,126	76,021,511
E520 Fire	-	-	-	40,252,196	46,526,090	43,879,596
E530 District Court	-	-	-	13,318,492	14,004,630	13,685,789
E540 Attorney's Office	-	-	-	3,094,436	3,377,033	3,662,612
F610 Facilities & Fleet Management	-	-	-	2,140,523	23,184,252	7,299,756
F620 Fiscal Services	-	-	-	33,988,824	40,120,729	29,425,690
F630 Technology & Change Management	-	-	-	768,062	541,299	-
F640 Treasury	-	-	-	2,541,845	2,358,315	2,974,559
F650 Comptroller's Office	-	-	-	2,609,271	3,024,574	3,163,425
G310 Other Activities	-	-	-	651	1,000	5,400
TOTAL USES	\$ 50,400	\$ 144,000	\$ 216,540	\$ 335,802,145	\$ 424,630,874	\$ 371,300,151
Net Increase (Decrease) in Fund Balance	\$ 163,071	\$ 138,365	\$ 138,915	\$ 31,586,617	\$ (5,875,803)	\$ 7,819,195
General Contingencies and Reserves	(41,714)	-	-	(41,714)	-	-
Fund Balance - July 1	1,523,031	1,644,388	1,782,753	161,785,965	193,330,868	187,455,065
Fund Balance - June 30	<u>\$ 1,644,388</u>	<u>\$ 1,782,753</u>	<u>\$ 1,921,668</u>	<u>\$ 193,330,868</u>	<u>\$ 187,455,065</u>	<u>\$ 195,274,260</u>

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2023 - 2025
JULY 1, 2024**

	ENTERPRISE FUNDS		
	2023 Actual	2024 Estimated	2025 Budget
FINANCIAL SOURCES:			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	128,413	100,500	155,000
500 Intergovernmental Revenues	6,514,297	541	-
600 Charges for Services	143,448,154	150,234,420	153,516,903
655 Fines and Forfeitures	1,574,800	1,483,020	1,465,000
664 Interest and Rents	2,640,859	4,955,148	4,749,243
671 Other Revenue	1,293,470	1,261,061	1,213,296
695 Other Financing Sources	37,107,730	44,573,307	73,540,015
TOTAL SOURCES	<u>\$ 192,707,723</u>	<u>\$ 202,607,997</u>	<u>\$ 234,639,457</u>
EXPENDITURES:			
A110 Public Library	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	158,645,602	150,626,591	187,167,572
B230 Parks Operations	-	-	-
C310 Design Devt & Community Engagement	-	-	-
C315 Economic Development Dept	-	-	-
C320 Engineering	-	-	-
C330 Enterprise Services	-	-	-
C335 Parking and Mobility	22,081,741	28,551,615	31,053,468
C340 Economic Development	-	-	-
D410 Human Resources	-	-	-
D420 Administrative Services	-	-	-
E510 Police/Dispatch/OPA	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	-	-	-
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	-	-	-
F640 Treasury	1,203,595	1,166,488	1,361,691
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	<u>\$ 181,930,938</u>	<u>\$ 180,344,694</u>	<u>\$ 219,582,731</u>
Net Increase (Decrease) in Fund Balance	\$ 10,776,785	\$ 22,263,303	\$ 15,056,726
General Contingencies and Reserves	(19,887,765)	(20,986,560)	(23,441,165)
Fund Balance - July 1	137,040,329	127,929,349	129,206,092
Fund Balance - June 30	<u>\$ 127,929,349</u>	<u>\$ 129,206,092</u>	<u>\$ 120,821,653</u>

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2023 - 2025
JULY 1, 2024**

	INTERNAL SERVICE FUNDS		
	2023 Actual	2024 Estimated	2025 Budget
FINANCIAL SOURCES:			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	218,320	100,000	151,000
500 Intergovernmental Revenues	63,387	90,176	76,874
600 Charges for Services	48,564,163	51,402,383	54,883,773
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	16,322,967	18,676,313	19,991,826
671 Other Revenue	6,659,673	7,688,582	8,353,891
695 Other Financing Sources	-	7,000,000	-
TOTAL SOURCES	<u>\$ 71,828,510</u>	<u>\$ 84,957,454</u>	<u>\$ 83,457,364</u>
EXPENDITURES:			
A110 Public Library	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	5,780,799	7,068,936	7,753,159
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	34,978,601	41,059,217	41,711,895
E510 Police/Dispatch/OPA	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	21,849,249	40,581,537	30,719,184
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	5,900,643	11,902,746	7,409,459
F640 Treasury	-	-	-
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	<u>\$ 68,509,292</u>	<u>\$ 100,612,436</u>	<u>\$ 87,593,697</u>
Net Increase (Decrease) in Fund Balance	\$ 3,319,218	\$ (15,654,982)	\$ (4,136,333)
General Contingencies and Reserves	(5,238)	(5,227)	-
Fund Balance - July 1	72,080,812	75,394,792	59,734,583
Fund Balance - June 30	<u>\$ 75,394,792</u>	<u>\$ 59,734,583</u>	<u>\$ 55,598,250</u>

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2023 - 2025
JULY 1, 2024**

	FIDUCIARY FUNDS		
	2023 Actual	2024 Estimated	2025 Budget
REVENUES:			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	-	-	-
500 Intergovernmental Revenues	-	-	-
600 Charges for Services	6,108,470	5,096,585	5,620,589
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	5,343,541	3,913,889	3,777,713
671 Other Revenue	-	-	-
695 Other Financing Sources	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL SOURCES	<u>\$ 11,452,011</u>	<u>\$ 9,010,474</u>	<u>\$ 9,398,302</u>
EXPENSES:			
A110 Public Library	\$ 10,329	\$ -	\$ -
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/Dispatch/OPA	-	-	-
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	11,262,596	10,810,297	11,498,101
	<u> </u>	<u> </u>	<u> </u>
TOTAL USES	<u>\$ 11,272,925</u>	<u>\$ 10,810,297</u>	<u>\$ 11,498,101</u>
Net Increase (Decrease) in Fund Balance	\$179,086	(\$1,799,823)	(\$2,099,799)
General Contingencies and Reserves	-	-	-
Retained Earnings - July 1	78,161,800	78,340,886	76,541,063
	<u> </u>	<u> </u>	<u> </u>
Retained Earnings - June 30	<u>\$ 78,340,886</u>	<u>\$ 76,541,063</u>	<u>\$ 74,441,264</u>

TOTAL FUND BALANCE & PROJECTED CHANGES BY FUND TYPE - FY2025 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	\$ 65,649,560	\$ 70,002,214	\$ 4,352,654	6.63%
Special Revenue Funds	\$ 76,237,162	\$ 77,664,710	\$ 1,427,548	1.87%
Capital Improvement Funds	\$ 43,785,590	\$ 45,685,668	\$ 1,900,078	4.34%
Permanent Funds	\$ 1,782,753	\$ 1,921,668	\$ 138,915	7.79%
*Enterprise Funds	\$ 129,206,092	\$ 120,821,653	\$ (8,384,439)	-6.49%
*Internal Service Funds	\$ 59,734,583	\$ 55,598,250	\$ (4,136,333)	-6.92%
Fiduciary Funds	\$ 76,541,063	\$ 74,441,264	\$ (2,099,799)	-2.74%
Total:	\$ 452,936,803	\$ 446,135,427	\$ (6,801,376)	-1.50%

Discussion of Fund Balance Changes Greater than 10% Below:

N/A - All fund balance changes were less than 10%.

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

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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	3,500,000	0	0	0	0	0	0	0	0
Budget Stabilization Total Revenues	3,500,000	0	0	0	0	0	0	0	0
Budget Stabilization NET INCOME (LOSS)	3,500,000	0	0	0	0	0	0	0	0
Beginning Fund Balance	14,298,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835
Ending Fund Balance	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835

General Operating Fund Total Expenditures	171,313,025	Total GOF Expenditures	189,283,444	186,233,426	195,352,383	202,063,045	209,606,417	216,541,227
Transfer to BSF	(3,500,000)		0	0	0	0	0	0
	167,813,025		189,283,444	186,233,426	195,352,383	202,063,045	209,606,417	216,541,227
10% of GOF Expenditures	16,781,303		18,928,344	18,623,343	19,535,238	20,206,305	20,960,642	21,654,123
Reserve Targets:								
Operating Transfer from General Operating Fund	3,500,000		0	0	0	0	0	0
Interest Revenue (Treasurer)	0		0	0	0	0	0	0
Cumulative Budget Stabilization Fund Reserves	17,798,835		17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835
Percent of Total General Operating Fund Expenditures	10.6%		9.4%	9.6%	9.1%	8.8%	8.5%	8.2%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE				3.50%	3.25%	3.25%	3.25%	3.25%	3.25%
401-Taxes									
Income	109,926,590	100,330,055	100,330,055	111,383,989	112,730,068	114,175,027	116,024,971	118,811,892	122,539,486
Property	16,411,586	16,670,103	16,784,376	18,051,361	18,521,977	19,142,330	19,742,962	20,336,383	20,905,851
450-Licenses & Permits	2,441,322	2,356,761	2,356,761	2,433,008	2,331,100	2,300,788	2,206,299	2,156,625	2,102,213
501-Federal Grants	0	0	0		0	0	0	0	0
501 American Rescue Plan Act (ARPA) Grant	926,022	7,949,637	7,949,637	5,186,154	2,133,439	1,319,397	0	0	0
539-State Grants	26,364,959	26,803,371	26,803,371	27,666,809	27,968,717	28,415,911	28,869,669	29,330,105	29,807,331
580-Contribution from Local Units	2,124,138	2,041,932	2,041,932	2,130,724	2,218,605	2,218,103	2,046,963	2,046,466	2,045,972
600-Charges for Services	14,342,409	14,393,232	14,393,232	14,415,960	16,317,554	15,943,947	16,362,225	16,651,216	17,134,858
655-Fines & Forfeitures	2,005,843	2,216,000	2,216,000	54,176	2,095,000	2,145,900	2,196,818	2,247,754	2,248,709
664-Investment Income & Rentals	520,971	4,002,990	4,002,990	4,373,755	4,050,250	3,972,148	4,048,786	4,053,993	3,995,034
671-Other Revenues	778,859	591,250	756,855	764,217	507,900	326,518	301,334	329,228	630,852
695-Other Financing Sources	1,608,794	1,699,634	1,699,634	1,707,218	1,711,470	1,717,190	1,723,768	1,730,996	1,739,004
GENERAL FUND OPERATING Total Revenue	177,451,494	179,054,965	179,334,843	188,167,371	190,586,080	191,677,259	193,523,795	197,694,658	203,149,310
EXPENDITURES									
GENERAL FUND OPERATING (GFGEN)									
701-Personal Services	112,933,612	123,323,990	126,563,464	121,801,848	129,337,258	137,449,671	142,352,755	148,458,737	154,116,010
751-Supplies	2,307,424	2,418,338	2,506,603	2,608,644	2,637,592	2,597,705	2,684,274	2,768,413	2,821,796
800-Other Services and Charges	30,857,362	36,240,918	40,039,308	37,075,459	37,000,299	37,027,709	37,360,266	38,770,583	39,045,002
970-Capital Outlays	1,539,477	1,018,353	1,312,044	1,841,281	1,308,249	1,234,648	1,193,849	1,212,701	1,217,386
990-Debt Service	894,668	0	0	0	0	0	0	0	0
995-Other Financing	6,418,750	5,820,268	14,021,231	14,657,895	2,531,854	2,636,950	2,948,614	1,996,869	2,092,378
995 Appropriation Lapse	0	-5,500,000	-5,500,000	-2,800,000	-6,100,000	-6,300,000	-6,400,000	-6,500,000	-6,600,000
995 Contingent Appropriation	0	1,500,000	0	242,662	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
995 Parks Subsidy (Maintenance of Effort)	6,827,790	7,655,149	7,655,149	7,655,149	7,951,981	8,381,025	8,727,874	9,053,701	9,353,242
995 Vital Streets	0	0	0	0	850,000	850,000	850,000	850,000	850,000
995 61st District Court Fund Subsidy	6,033,941	6,200,506	6,200,506	6,200,506	9,216,193	9,974,675	10,845,413	11,495,413	12,145,413
995 Budget Stabilization Fund	3,500,000	0	0	0	0	0	0	0	0
GENERAL FUND OPERATING Total Expenditures	171,313,025	178,677,522	192,798,305	189,283,444	186,233,426	195,352,383	202,063,045	209,606,417	216,541,227
GF OPERATING REV OVER/(UNDER) EXPENDITURES	6,138,469	377,443	(13,463,461)	(1,116,073)	4,352,654	(3,675,124)	(8,539,250)	(11,911,759)	(13,391,917)
Beginning Fund Balance	70,092,068	66,765,633	66,765,633	66,765,633	65,649,560	70,002,214	66,327,090	57,787,840	45,876,081
Assigned/Committed Funds	(9,464,904)	0	0	0	0	0	0	0	0
Ending Fund Balance	66,765,633	67,143,076	53,302,172	65,649,560	70,002,214	66,327,090	57,787,840	45,876,081	32,484,164
	39.0%	37.6%	27.6%	34.7%	37.6%	34.0%	28.6%	21.9%	15.0%
Assigned to Operations - 15% of Total Spending	25,696,954	26,801,628	28,919,746	28,392,517	27,935,014	29,302,857	30,309,457	31,440,963	32,481,184
Unassigned Fund Balance	41,068,680	40,341,448	24,382,426	37,257,044	42,067,201	37,024,233	27,478,384	14,435,119	2,980
Total	66,765,633	67,143,076	53,302,172	65,649,560	70,002,214	66,327,090	57,787,840	45,876,081	32,484,164
Unassigned Fund Balance as a % of Total Expenditures	24.0%	22.6%	12.6%	19.7%	22.6%	19.0%	13.6%	6.9%	0.0%

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

Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
401	Taxes	\$ 131,252,045	\$ 133,317,357	\$ 135,767,933	\$ 139,148,275	\$ 143,445,337
450	Licenses & Permits	\$ 2,331,100	\$ 2,300,788	\$ 2,206,299	\$ 2,156,625	\$ 2,102,213
501	Federal Grants	\$ 2,133,439	\$ 1,319,397	\$	\$	\$
539	State Grants	\$ 27,968,717	\$ 28,415,911	\$ 28,869,669	\$ 29,330,105	\$ 29,807,331
580	Contribution from Local Units	\$ 2,218,605	\$ 2,218,103	\$ 2,046,963	\$ 2,046,466	\$ 2,045,972
600	Charges for Services	\$ 16,317,554	\$ 15,943,947	\$ 16,362,225	\$ 16,651,216	\$ 17,134,858
655	Fines & Forfeitures	\$ 2,095,000	\$ 2,145,900	\$ 2,196,818	\$ 2,247,754	\$ 2,248,709
664	Investment Income & Rentals	\$ 4,050,250	\$ 3,972,148	\$ 4,048,786	\$ 4,053,993	\$ 3,995,034
671	Other Revenues	\$ 507,900	\$ 326,518	\$ 301,334	\$ 329,228	\$ 630,852
695	Other Financing Sources	\$ 1,711,470	\$ 1,717,190	\$ 1,723,768	\$ 1,730,996	\$ 1,739,004
Grand Total		\$ 190,586,080	\$ 191,677,259	\$ 193,523,795	\$ 197,694,658	\$ 203,149,310

**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 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
101	City Commission	600	Charges for Services	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	City Commission Total			\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
172	Executive Office	450	Licenses & Permits	\$ 70,080	\$ 71,482	\$ 72,911	\$ 73,640	\$ 74,377
		501	Federal Grants	\$ 89,042	\$	\$	\$	\$
		600	Charges for Services	\$ 161,682	\$ 164,170	\$ 165,879	\$ 166,751	\$ 167,631
		664	Investment Income & Rentals	\$ 141,462	\$ 143,371	\$ 144,682	\$ 145,350	\$ 146,026
		671	Other Revenues	\$ 29,121	\$	\$	\$	\$
		695	Other Financing Sources	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
	Executive Office Total			\$ 631,387	\$ 519,023	\$ 523,472	\$ 525,741	\$ 528,034
191	Comptroller	600	Charges for Services	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
		671	Other Revenues	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
	Comptroller Total			\$ 7,850	\$ 7,850	\$ 7,850	\$ 7,850	\$ 7,850
212	Fiscal Services	501	Federal Grants	\$ 2,044,397	\$ 1,319,397	\$	\$	\$
	Fiscal Services Total			\$ 2,044,397	\$ 1,319,397	\$	\$	\$
215	Clerk	450	Licenses & Permits	\$ 136,000	\$ 144,000	\$ 138,000	\$ 140,000	\$ 140,000
		600	Charges for Services	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
		664	Investment Income & Rentals	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
		671	Other Revenues	\$ 175,000	\$	\$	\$	\$ 323,500
	Clerk Total			\$ 388,500	\$ 221,500	\$ 215,500	\$ 217,500	\$ 541,000
253	Treasurer	401	Taxes	\$ 18,506,977	\$ 19,127,330	\$ 19,727,962	\$ 20,321,383	\$ 20,890,851
		539	State Grants	\$ 324,457	\$ 324,457	\$ 324,457	\$ 324,457	\$ 324,457
		600	Charges for Services	\$ 19,000	\$ 18,000	\$ 17,000	\$ 16,000	\$ 16,000
		655	Fines & Forfeitures	\$ 2,050,000	\$ 2,100,000	\$ 2,150,000	\$ 2,200,000	\$ 2,200,000
		664	Investment Income & Rentals	\$ 3,873,788	\$ 3,793,777	\$ 3,869,104	\$ 3,873,643	\$ 3,814,008
		671	Other Revenues	\$ 83,000	\$ 78,500	\$ 74,000	\$ 74,500	\$ 75,000
	Treasurer Total			\$ 24,857,222	\$ 25,442,064	\$ 26,162,523	\$ 26,809,983	\$ 27,320,316
255	Income Tax	401	Taxes	\$ 112,730,068	\$ 114,175,027	\$ 116,024,971	\$ 118,811,892	\$ 122,539,486
	Income Tax Total			\$ 112,730,068	\$ 114,175,027	\$ 116,024,971	\$ 118,811,892	\$ 122,539,486
257	Assessor	600	Charges for Services	\$ 65,750	\$ 65,750	\$ 65,750	\$ 65,750	\$ 65,750
		671	Other Revenues	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
	Assessor Total			\$ 66,350	\$ 66,350	\$ 66,350	\$ 66,350	\$ 66,350
261	General Administration	401	Taxes	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		450	Licenses & Permits	\$ 1,440,697	\$ 1,354,255	\$ 1,273,000	\$ 1,196,620	\$ 1,124,822
		501	Federal Grants	\$	\$	\$	\$	\$
		539	State Grants	\$ 26,848,492	\$ 27,287,232	\$ 27,732,410	\$ 28,184,137	\$ 28,652,523
		600	Charges for Services	\$ 8,194,334	\$ 7,634,860	\$ 7,788,061	\$ 7,944,815	\$ 8,103,195
		671	Other Revenues	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350
	General Administration Total			\$ 36,507,873	\$ 36,300,697	\$ 36,817,821	\$ 37,349,922	\$ 37,904,890
266	Attorney	600	Charges for Services	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
	Attorney Total			\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
270	Human Resources	695	Other Financing Sources	\$	\$	\$	\$	\$
	Human Resources Total			\$	\$	\$	\$	\$
271	Admin Services Support	450	Licenses & Permits	\$	\$	\$	\$	\$
		600	Charges for Services	\$	\$	\$	\$	\$
		664	Investment Income & Rentals	\$	\$	\$	\$	\$
		671	Other Revenues	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
		695	Other Financing Sources	\$	\$	\$	\$	\$

**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 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
	Admin Services Support Total			\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
301	Police	450	Licenses & Permits	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
		539	State Grants	\$ 232,200	\$ 232,200	\$ 232,200	\$ 232,200	\$ 232,200
		600	Charges for Services	\$ 697,630	\$ 728,744	\$ 716,968	\$ 752,875	\$ 741,479
		655	Fines & Forfeitures	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709
		671	Other Revenues	\$ 40,000	\$ 64,400	\$ 40,808	\$ 65,224	\$ 41,649
		695	Other Financing Sources	\$ 197,782	\$ 203,502	\$ 210,080	\$ 217,308	\$ 225,316
	Police Total			\$ 1,227,112	\$ 1,289,246	\$ 1,261,374	\$ 1,329,861	\$ 1,303,853
325	Dispatch	580	Contribution from Local Units	\$ 2,218,605	\$ 2,218,103	\$ 2,046,963	\$ 2,046,466	\$ 2,045,972
		695	Other Financing Sources	\$	\$	\$	\$	\$
	Dispatch Total			\$ 2,218,605	\$ 2,218,103	\$ 2,046,963	\$ 2,046,466	\$ 2,045,972
336	Fire	501	Federal Grants	\$	\$	\$	\$	\$
		539	State Grants	\$ 563,568	\$ 572,022	\$ 580,602	\$ 589,311	\$ 598,151
		600	Charges for Services	\$ 356,842	\$ 370,517	\$ 384,745	\$ 385,013	\$ 399,801
	Fire Total			\$ 920,410	\$ 942,539	\$ 965,347	\$ 974,324	\$ 997,952
448	Street Lighting	600	Charges for Services	\$ 3,624,221	\$ 3,732,948	\$ 3,844,935	\$ 3,960,284	\$ 4,079,093
		671	Other Revenues	\$ 37,147	\$ 38,261	\$ 39,409	\$ 40,592	\$ 41,809
	Street Lighting Total			\$ 3,661,368	\$ 3,771,209	\$ 3,884,344	\$ 4,000,876	\$ 4,120,902
533	Stormwater	450	Licenses & Permits	\$ 242,897	\$ 255,041	\$ 267,793	\$ 281,183	\$ 295,242
		539	State Grants	\$	\$	\$	\$	\$
		600	Charges for Services	\$ 75,542	\$ 79,319	\$ 83,286	\$ 87,450	\$ 91,822
	Stormwater Total			\$ 318,439	\$ 334,360	\$ 351,079	\$ 368,633	\$ 387,064
694	Community Development Services	600	Charges for Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Community Development Services			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
698	Our Community's Children	671	Other Revenues	\$ 86,004	\$ 87,724	\$ 89,479	\$ 91,268	\$ 91,244
	Our Community's Children Total			\$ 86,004	\$ 87,724	\$ 89,479	\$ 91,268	\$ 91,244
701	Planning	450	Licenses & Permits	\$ 426,926	\$ 461,510	\$ 440,095	\$ 450,682	\$ 453,272
		600	Charges for Services	\$ 630,368	\$ 584,810	\$ 655,946	\$ 555,551	\$ 673,980
		695	Other Financing Sources	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Planning Total			\$ 1,062,294	\$ 1,051,320	\$ 1,101,041	\$ 1,011,233	\$ 1,132,252
733	Code Compliance	600	Charges for Services	\$ 2,421,535	\$ 2,494,179	\$ 2,569,005	\$ 2,646,077	\$ 2,725,457
		671	Other Revenues	\$ 178	\$ 183	\$ 188	\$ 194	\$ 200
		695	Other Financing Sources	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688
	Code Compliance Total			\$ 3,790,401	\$ 3,863,050	\$ 3,937,881	\$ 4,014,959	\$ 4,094,345
Grand Total				\$ 190,586,080	\$ 191,677,259	\$ 193,523,795	\$ 197,694,658	\$ 203,149,310

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

Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
701	Personnel Services	\$ 129,337,258	\$ 137,449,671	\$ 142,352,755	\$ 148,458,737	\$ 154,116,010
751	Supplies	\$ 2,637,592	\$ 2,597,705	\$ 2,684,274	\$ 2,768,413	\$ 2,821,796
800	Other Services and Charges	\$ 37,000,299	\$ 37,027,709	\$ 37,360,266	\$ 38,770,583	\$ 39,045,002
970	Capital Outlays	\$ 1,308,249	\$ 1,234,648	\$ 1,193,849	\$ 1,212,701	\$ 1,217,386
990	Debt Service	\$	\$	\$	\$	\$
995	Other Financing	\$ 15,950,028	\$ 17,042,650	\$ 18,471,901	\$ 18,395,983	\$ 19,341,033
Grand Total		\$ 186,233,426	\$ 195,352,383	\$ 202,063,045	\$ 209,606,417	\$ 216,541,227

**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 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
101	City Commission	701	Personnel Services	\$ 652,824	\$ 676,464	\$ 702,411	\$ 730,728	\$ 752,892
		751	Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		800	Other Services and Charges	\$ 54,088	\$ 57,551	\$ 57,054	\$ 60,693	\$ 62,088
		970	Capital Outlays	\$	\$ 2,000	\$	\$ 2,000	\$ 2,000
	City Commission Total			\$ 707,412	\$ 736,515	\$ 759,965	\$ 793,921	\$ 817,480
172	Executive Office	701	Personnel Services	\$ 2,263,017	\$ 2,267,599	\$ 2,338,133	\$ 2,430,700	\$ 2,501,203
		751	Supplies	\$ 35,479	\$ 35,242	\$ 33,753	\$ 35,266	\$ 35,278
		800	Other Services and Charges	\$ 915,918	\$ 848,556	\$ 863,452	\$ 892,059	\$ 911,091
		970	Capital Outlays	\$ 10,710	\$ 12,510	\$ 9,510	\$ 18,510	\$ 14,510
	Executive Office Total			\$ 3,225,124	\$ 3,163,907	\$ 3,244,848	\$ 3,376,535	\$ 3,462,082
191	Comptroller	701	Personnel Services	\$ 2,067,608	\$ 2,191,751	\$ 2,291,341	\$ 2,395,703	\$ 2,464,825
		751	Supplies	\$ 31,257	\$ 31,257	\$ 31,257	\$ 31,257	\$ 31,257
		800	Other Services and Charges	\$ 1,047,560	\$ 1,057,862	\$ 1,091,139	\$ 1,114,010	\$ 1,141,100
		970	Capital Outlays	\$ 17,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
	Comptroller Total			\$ 3,163,425	\$ 3,289,870	\$ 3,422,737	\$ 3,549,970	\$ 3,646,182
212	Fiscal Services	701	Personnel Services	\$ 1,715,090	\$ 1,786,711	\$ 1,846,479	\$ 1,922,013	\$ 1,970,799
		751	Supplies	\$ 14,500	\$ 19,500	\$ 7,750	\$ 7,750	\$ 7,750
		800	Other Services and Charges	\$ 1,324,013	\$ 1,181,844	\$ 811,356	\$ 828,411	\$ 843,947
		970	Capital Outlays	\$ 9,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Fiscal Services Total			\$ 3,063,103	\$ 2,990,055	\$ 2,667,585	\$ 2,760,174	\$ 2,824,496
215	Clerk	701	Personnel Services	\$ 1,805,158	\$ 1,629,607	\$ 1,902,714	\$ 1,936,226	\$ 2,037,241
		751	Supplies	\$ 96,200	\$ 53,700	\$ 86,200	\$ 68,700	\$ 86,200
		800	Other Services and Charges	\$ 1,073,986	\$ 854,634	\$ 1,119,794	\$ 1,022,853	\$ 1,159,525
		970	Capital Outlays	\$ 18,000	\$ 12,000	\$ 32,000	\$ 32,000	\$ 32,000
	Clerk Total			\$ 2,993,344	\$ 2,549,941	\$ 3,140,708	\$ 3,059,779	\$ 3,314,966
233	Purchasing	701	Personnel Services	\$ 431,146	\$ 457,600	\$ 478,017	\$ 503,827	\$ 526,711
		751	Supplies	\$ 13,650	\$ 13,750	\$ 13,750	\$ 13,750	\$ 13,750
		800	Other Services and Charges	\$ 150,971	\$ 153,627	\$ 158,348	\$ 162,874	\$ 167,039
		970	Capital Outlays	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Purchasing Total			\$ 597,767	\$ 626,977	\$ 652,115	\$ 682,451	\$ 709,500
253	Treasurer	701	Personnel Services	\$ 1,959,969	\$ 2,062,944	\$ 2,151,730	\$ 2,256,806	\$ 2,339,501
		751	Supplies	\$ 20,050	\$ 21,100	\$ 22,150	\$ 23,200	\$ 24,200
		800	Other Services and Charges	\$ 694,394	\$ 715,431	\$ 739,866	\$ 764,010	\$ 784,985
		970	Capital Outlays	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
	Treasurer Total			\$ 2,687,913	\$ 2,812,975	\$ 2,927,246	\$ 3,057,516	\$ 3,162,186
255	Income Tax	701	Personnel Services	\$ 2,135,848	\$ 2,224,131	\$ 2,300,679	\$ 2,398,610	\$ 2,477,199
		751	Supplies	\$ 44,150	\$ 44,150	\$ 51,150	\$ 48,150	\$ 48,150
		800	Other Services and Charges	\$ 844,347	\$ 856,574	\$ 796,536	\$ 785,689	\$ 796,059
		970	Capital Outlays	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	Income Tax Total			\$ 3,044,345	\$ 3,139,855	\$ 3,163,365	\$ 3,247,449	\$ 3,336,408
257	Assessor	701	Personnel Services	\$ 1,924,787	\$ 2,021,465	\$ 2,109,885	\$ 2,211,503	\$ 2,286,972
		751	Supplies	\$ 23,475	\$ 24,000	\$ 24,525	\$ 24,500	\$ 24,500
		800	Other Services and Charges	\$ 603,793	\$ 599,620	\$ 598,085	\$ 611,395	\$ 643,861
		970	Capital Outlays	\$ 11,400	\$ 11,400	\$ 12,350	\$ 11,400	\$ 11,400
	Assessor Total			\$ 2,563,455	\$ 2,656,485	\$ 2,744,845	\$ 2,858,798	\$ 2,966,733
261	General Administration	701	Personnel Services	\$ 2,200	\$ 2,002,200	\$ 2,002,200	\$ 2,002,200	\$ 2,002,200
		751	Supplies	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500

**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 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
		800	Other Services and Charges	\$ 2,873,760	\$ 2,470,010	\$ 2,415,003	\$ 2,315,562	\$ 2,338,611
		995	Other Financing	\$ 21,321,937	\$ 22,580,813	\$ 24,333,296	\$ 24,355,448	\$ 25,398,470
	General Administration Total			\$ 24,209,397	\$ 27,064,523	\$ 28,761,999	\$ 28,684,710	\$ 29,750,781
266	Attorney	701	Personnel Services	\$ 3,215,105	\$ 3,385,784	\$ 3,511,597	\$ 3,653,161	\$ 3,757,054
		751	Supplies	\$ 55,750	\$ 55,750	\$ 55,750	\$ 55,750	\$ 55,750
		800	Other Services and Charges	\$ 377,257	\$ 387,642	\$ 399,984	\$ 411,283	\$ 419,805
		970	Capital Outlays	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
	Attorney Total			\$ 3,662,612	\$ 3,843,676	\$ 3,981,831	\$ 4,134,694	\$ 4,247,109
267	Communications	701	Personnel Services	\$ 1,030,999	\$ 1,069,594	\$ 1,104,183	\$ 1,153,285	\$ 1,181,704
		751	Supplies	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
		800	Other Services and Charges	\$ 292,575	\$ 296,972	\$ 274,938	\$ 276,464	\$ 281,079
		970	Capital Outlays	\$ 5,000	\$ 6,000	\$	\$ 3,000	\$ 2,000
	Communications Total			\$ 1,331,328	\$ 1,375,320	\$ 1,381,875	\$ 1,435,503	\$ 1,467,537
268	311 Customer Service	701	Personnel Services	\$ 157,890	\$ 169,398	\$ 174,196	\$ 180,036	\$ 184,368
		751	Supplies	\$ 3,942	\$ 3,942	\$ 3,942	\$ 3,942	\$ 3,942
		800	Other Services and Charges	\$ 53,708	\$ 53,708	\$ 53,708	\$ 53,708	\$ 53,708
	311 Customer Service Total			\$ 215,540	\$ 227,048	\$ 231,846	\$ 237,686	\$ 242,018
270	Human Resources	701	Personnel Services	\$ 2,097,633	\$ 2,219,981	\$ 2,323,554	\$ 2,447,802	\$ 2,517,236
		751	Supplies	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		800	Other Services and Charges	\$ 1,530,425	\$ 1,599,583	\$ 1,573,903	\$ 1,595,966	\$ 1,617,250
		970	Capital Outlays	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
	Human Resources Total			\$ 3,665,058	\$ 3,856,564	\$ 3,934,457	\$ 4,080,768	\$ 4,171,486
271	Admin Services Support	701	Personnel Services	\$ 735,829	\$ 779,983	\$ 819,753	\$ 862,937	\$ 883,950
		751	Supplies	\$ 26,200	\$ 8,200	\$ 8,200	\$ 25,987	\$ 25,977
		800	Other Services and Charges	\$ 581,010	\$ 587,767	\$ 594,623	\$ 601,028	\$ 605,136
		970	Capital Outlays	\$	\$	\$	\$	\$
	Admin Services Support Total			\$ 1,343,039	\$ 1,375,950	\$ 1,422,576	\$ 1,489,952	\$ 1,515,063
301	Police	701	Personnel Services	\$ 54,898,153	\$ 57,196,293	\$ 59,136,438	\$ 61,719,046	\$ 64,422,685
		751	Supplies	\$ 1,199,364	\$ 1,183,772	\$ 1,202,739	\$ 1,254,649	\$ 1,264,425
		800	Other Services and Charges	\$ 10,233,840	\$ 10,704,686	\$ 10,885,881	\$ 11,337,428	\$ 11,729,814
		970	Capital Outlays	\$ 233,166	\$ 251,548	\$ 258,794	\$ 266,258	\$ 272,489
		995	Other Financing	(\$ 1,000,000)	(\$ 1,000,000)	(\$ 1,000,000)	(\$ 1,000,000)	(\$ 1,000,000)
	Police Total			\$ 65,564,523	\$ 68,336,299	\$ 70,483,852	\$ 73,577,381	\$ 76,689,413
308	Oversight & Public Accountability	701	Personnel Services	\$ 460,255	\$ 484,257	\$ 503,460	\$ 522,307	\$ 538,764
		751	Supplies	\$ 7,200	\$ 8,900	\$ 8,900	\$ 9,000	\$ 6,437
		800	Other Services and Charges	\$ 2,272,258	\$ 1,967,283	\$ 1,922,863	\$ 1,927,856	\$ 1,932,465
		970	Capital Outlays	\$ 4,000	\$ 12,000	\$ 6,000	\$ 7,000	\$ 9,000
	Oversight & Public Accountability			\$ 2,743,713	\$ 2,472,440	\$ 2,441,223	\$ 2,466,163	\$ 2,486,666
325	Dispatch	701	Personnel Services	\$ 6,411,520	\$ 6,679,918	\$ 6,932,771	\$ 7,249,255	\$ 7,484,383
		751	Supplies	\$ 57,036	\$ 58,747	\$ 60,509	\$ 62,325	\$ 64,195
		800	Other Services and Charges	\$ 503,471	\$ 514,780	\$ 535,358	\$ 555,355	\$ 576,008
		970	Capital Outlays	\$ 8,060	\$ 8,302	\$ 8,551	\$ 8,808	\$ 9,072
		995	Other Financing	\$	\$	\$	\$	\$
	Dispatch Total			\$ 6,980,087	\$ 7,261,747	\$ 7,537,189	\$ 7,875,743	\$ 8,133,658
336	Fire	701	Personnel Services	\$ 37,036,522	\$ 39,443,334	\$ 40,675,444	\$ 42,431,232	\$ 44,053,482
		751	Supplies	\$ 344,642	\$ 353,964	\$ 373,695	\$ 386,760	\$ 393,589
		800	Other Services and Charges	\$ 5,426,925	\$ 5,712,058	\$ 6,029,391	\$ 6,366,560	\$ 6,659,398

**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 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
		970	Capital Outlays	\$ 876,660	\$ 800,238	\$ 739,100	\$ 744,262	\$ 744,262
		990	Debt Service	\$	\$	\$	\$	\$
		995	Other Financing	\$ 194,847	\$ 226,930	\$ 1,953	\$ 2,051	\$ 2,154
	Fire Total			\$ 43,879,596	\$ 46,536,524	\$ 47,819,583	\$ 49,930,865	\$ 51,852,885
448	Street Lighting	701	Personnel Services	\$ 1,575,992	\$ 1,636,275	\$ 1,687,074	\$ 1,748,894	\$ 1,795,715
		751	Supplies	\$ 540,524	\$ 556,739	\$ 573,442	\$ 590,645	\$ 608,364
		800	Other Services and Charges	\$ 3,214,118	\$ 3,317,619	\$ 3,426,611	\$ 3,537,753	\$ 3,651,177
		970	Capital Outlays	\$ 25,725	\$ 26,497	\$ 27,291	\$ 28,110	\$ 28,953
		995	Other Financing	\$	\$	\$	\$	\$
	Street Lighting Total			\$ 5,356,359	\$ 5,537,130	\$ 5,714,418	\$ 5,905,402	\$ 6,084,209
523	Parking	701	Personnel Services	\$	\$	\$	\$	\$
	Parking Total			\$	\$	\$	\$	\$
533	Stormwater	701	Personnel Services	\$ 865,268	\$ 883,509	\$ 919,100	\$ 961,749	\$ 989,854
		751	Supplies	\$ 12,950	\$ 13,250	\$ 14,300	\$ 14,500	\$ 15,250
		800	Other Services and Charges	\$ 1,405,916	\$ 1,526,574	\$ 1,412,348	\$ 1,895,825	\$ 984,747
		970	Capital Outlays	\$ 8,753	\$ 8,753	\$ 8,753	\$ 8,753	\$ 9,000
		995	Other Financing	\$ 28,396	\$ 29,816	\$ 31,307	\$ 32,872	\$ 34,516
	Stormwater Total			\$ 2,321,283	\$ 2,461,902	\$ 2,385,808	\$ 2,913,699	\$ 2,033,367
694	Community Development Services	701	Personnel Services	\$ 421,602	\$ 450,994	\$ 479,140	\$ 503,223	\$ 515,688
		751	Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
		800	Other Services and Charges	\$ 116,995	\$ 119,277	\$ 122,860	\$ 127,329	\$ 130,611
		970	Capital Outlays	\$	\$	\$	\$	\$
	Community Development Services			\$ 541,597	\$ 573,271	\$ 605,000	\$ 633,552	\$ 649,299
698	Our Community's Children	701	Personnel Services	\$ 190,860	\$ 195,845	\$ 200,346	\$ 206,667	\$ 211,697
		751	Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
		800	Other Services and Charges	\$ 129,641	\$ 136,283	\$ 129,572	\$ 142,660	\$ 143,610
		970	Capital Outlays	\$ 13,000	\$ 9,000	\$ 19,000	\$ 9,000	\$ 9,000
	Our Community's Children Total			\$ 334,501	\$ 342,128	\$ 349,918	\$ 359,327	\$ 365,307
701	Planning	701	Personnel Services	\$ 1,850,853	\$ 1,927,396	\$ 1,996,389	\$ 2,077,099	\$ 2,136,616
		751	Supplies	\$ 29,500	\$ 30,000	\$ 30,500	\$ 30,500	\$ 31,000
		800	Other Services and Charges	\$ 492,184	\$ 503,096	\$ 515,531	\$ 526,237	\$ 534,572
		970	Capital Outlays	\$ 10,275	\$ 11,400	\$ 9,500	\$ 10,600	\$ 10,700
		995	Other Financing	\$ 4,848	\$ 5,091	\$ 5,345	\$ 5,612	\$ 5,893
	Planning Total			\$ 2,387,660	\$ 2,476,983	\$ 2,557,265	\$ 2,650,048	\$ 2,718,781
728	Economic Development	701	Personnel Services	\$ 382,005	\$ 406,685	\$ 429,890	\$ 456,266	\$ 468,229
		751	Supplies	\$ 969	\$ 988	\$ 1,008	\$ 1,028	\$ 1,028
		800	Other Services and Charges	\$ 106,707	\$ 108,994	\$ 111,494	\$ 114,101	\$ 114,630
	Economic Development Total			\$ 489,681	\$ 516,667	\$ 542,392	\$ 571,395	\$ 583,887
733	Code Compliance	701	Personnel Services	\$ 3,049,125	\$ 3,199,953	\$ 3,335,831	\$ 3,497,462	\$ 3,615,042
		751	Supplies	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
		800	Other Services and Charges	\$ 680,439	\$ 695,678	\$ 720,568	\$ 743,474	\$ 762,686
		970	Capital Outlays	\$	\$	\$	\$	\$
		995	Other Financing	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	Code Compliance Total			\$ 4,261,564	\$ 4,427,631	\$ 4,588,399	\$ 4,772,936	\$ 4,909,728
907	Long Term Debt	995	Other Financing	(\$ 5,100,000)	(\$ 5,300,000)	(\$ 5,400,000)	(\$ 5,500,000)	(\$ 5,600,000)
	Long Term Debt Total			(\$ 5,100,000)	(\$ 5,300,000)	(\$ 5,400,000)	(\$ 5,500,000)	(\$ 5,600,000)
Grand Total				\$ 186,233,426	\$ 195,352,383	\$ 202,063,045	\$ 209,606,417	\$ 216,541,227

DEPARTMENT 261 - GENERAL ADMINISTRATION - REVENUES

		FY24	FY24	FY24	FY25	FORECAST			
INTERGOVERNMENTAL REVENUES		Adopted	Amended	ESTIMATE	Request	FY26	FY27	FY28	FY29
261/2550/1010/4390	Cannabis State Excise Tax Distribution	630,698	630,698	1,358,986	1,470,000	1,530,000	1,590,000	1,650,000	1,720,000
261/2000/1010/5741	State Shared Revenues	22,041,443	22,041,443	21,906,417	22,278,826	22,657,566	23,042,745	23,434,471	23,832,857
261/2000/1010/5741	CVTRS Revenues & Internet Sales Tax	3,008,833	3,008,833	3,218,884	3,099,666	3,099,666	3,099,666	3,099,666	3,099,666
INTERGOVERNMENTAL REVENUES SUBTOTAL:		\$ 25,680,974	\$ 25,680,974	\$ 26,484,287	\$ 26,848,492	\$ 27,287,232	\$ 27,732,411	\$ 28,184,137	\$ 28,652,523
CHARGES FOR SERVICES		FY24	FY24	FY24	FY25	FORECAST			
		REQUEST	Amended	ESTIMATE	Request	FY26	FY27	FY28	FY29
261/1020/1010/4770	Cable Consent Fees	1,532,656	1,532,656	1,532,656	1,440,697	1,354,255	1,273,000	1,196,620	1,124,822
261/2000/1010/6260	Steam Franchise	63,000	63,000	69,677	69,677	71,698	73,777	75,916	78,118
261/8000/1010/6260	One North Division	55,467	55,467	55,467	56,437	57,425	58,430	59,927	59,927
CHARGES FOR SERVICES SUBTOTAL:		\$ 1,651,123	\$ 1,651,123	\$ 1,657,800	\$ 1,566,811	\$ 1,483,378	\$ 1,405,207	\$ 1,332,463	\$ 1,262,867
OTHER REVENUE		FY24	FY24	FY24	FY25	FORECAST			
		REQUEST	Amended	ESTIMATE	Request	FY26	FY27	FY28	FY29
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)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
261/2000/1010/5280	American Rescue Plan Funding	6,800,000	6,800,000	350,585	-	-	-	-	-
OTHER REVENUE SUBTOTAL:		\$ 6,824,350	\$ 6,824,350	\$ 374,935	\$ 24,350	\$ 24,350	\$ 24,350	\$ 24,350	\$ 24,350
OTHER FINANCING SOURCES		FY24	FY24	FY24	FY25	FORECAST			
		REQUEST	Amended	ESTIMATE	Request	FY26	FY27	FY28	FY29
261/2000/1010/6340	Contributions from Other Funds A87	7,347,890	7,347,890	7,347,890	8,770,625	8,222,191	8,386,637	8,554,371	8,725,457
261/2000/1010/6340	CD Grants A87	(299,555)	(299,555)	(299,555)	(344,104)	(350,987)	(358,006)	(365,166)	(372,470)
261/2000/1010/6340	MI Justice Training Grant A87	(4,620)	(4,620)	(4,620)	(6,190)	(6,314)	(6,440)	(6,569)	(6,700)
261/2000/1010/6340	Property Mgt-Receiveership A87	(558)	(558)	(558)	(510)	(520)	(530)	(541)	(552)
261/2000/1010/6340	Drug Law Enforcement Grant A87	(12,280)	(12,280)	(12,280)	(8,461)	(8,630)	(8,803)	(8,979)	(9,159)
261/2000/1010/6340	Transformation Fund A87	(692)	(692)	(692)	-	-	-	-	-
261/2000/1010/6340	Belknap Ice Arena A87	(17,701)	(17,701)	(17,701)	(4,996)	(5,096)	(5,198)	(5,302)	(5,408)
261/2000/1010/6340	GR Building Authority A87	(2,511)	(2,511)	(2,511)	(3,311)	(3,377)	(3,445)	(3,514)	(3,584)
261/2000/1010/6340	Uptown Business Improvement District A-87	(15,315)	(15,315)	(15,315)	(4,825)	(4,922)	(5,020)	(5,120)	(5,222)
261/2000/1010/6340	Corridor Improvement Districts	(38,309)	(38,309)	(38,309)	(47,572)	(48,523)	(49,493)	(50,483)	(51,493)
261/2000/1010/6340	Historical Commission A87	(2,675)	(2,675)	(2,675)	(1,618)	(1,650)	(1,683)	(1,717)	(1,751)
261/2000/1010/6340	Michigan Indigent Defense Commission	(72,544)	(72,544)	(72,544)	(60,996)	(62,216)	(63,460)	(64,729)	(66,024)
261/2000/1010/6340	Other Grants A87	(29,244)	(29,244)	(29,244)	(54,485)	(55,575)	(56,687)	(57,821)	(58,977)
261/2000/1010/6340	Police Grant A87	(53,464)	(53,464)	(53,464)	(59,800)	(60,996)	(62,216)	(63,460)	(64,729)
261/2000/1010/6340	Fire Grant A87	(3,106)	(3,106)	(3,106)	(27,383)	(27,931)	(28,490)	(29,060)	(29,641)
261/2000/1010/6340	Vital Streets - Non-Bond - A-87	(55,487)	(55,487)	(55,487)	(44,929)	(45,828)	(46,745)	(47,680)	(48,634)
261/2000/1010/6340	Vital Streets - Operating - A-87	(4,933)	(4,933)	(4,933)	(2,706)	(2,760)	(2,815)	(2,871)	(2,928)
261/2000/1010/6340	Major Streets - A-87	(3,247)	(3,247)	(3,247)	(3,866)	(3,943)	(4,022)	(4,102)	(4,184)
261/2000/1010/6340	Major Streets-Vital Streets	(16,297)	(16,297)	(16,297)	(19,751)	(20,146)	(20,549)	(20,960)	(21,379)
261/2000/1010/6340	Local Streets-Vital Streets	(6,262)	(6,262)	(6,262)	(6,902)	(7,040)	(7,181)	(7,325)	(7,472)
OTHER FINANCING SOURCES SUBTOTAL:		\$ 6,709,090	\$ 6,709,090	\$ 6,709,090	\$ 8,068,220	\$ 7,505,737	\$ 7,655,854	\$ 7,808,972	\$ 7,965,150
GRAND TOTAL:		\$ 40,865,537	\$ 40,865,537	\$ 35,226,112	\$ 36,507,873	\$ 36,300,697	\$ 36,817,822	\$ 37,349,922	\$ 37,904,890

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

PERSONAL SERVICES			PERSONAL SERVICES			FY24	FY24	FY24	FY25	FORECAST		
			ADOPTED	AMENDED	ESTIMATE	REQUEST	FY26	FY27	FY28	FY29		
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
261/2000/1010	7199	Labor Bargaining Placeholder	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
PERSONAL SERVICES SUBTOTAL:			\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,002,200	\$ 2,002,200	\$ 2,002,200	\$ 2,002,200	\$ 2,002,200	\$ 2,002,200
SUPPLIES			FY24	FY24	FY24	FY25	FORECAST					
			ADOPTED	AMENDED	ESTIMATE	REQUEST	FY26	FY27	FY28	FY29		
261/1020/1010	7520	Flags - Memorial Day Grave Decoration	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	
SUPPLIES SUBTOTAL:			\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	
OTHER SERVICES & CHARGES			FY24	FY24	FY24	FY25	FORECAST					
			ADOPTED	AMENDED	ESTIMATE	REQUEST	FY26	FY27	FY28	FY29		
261/1020/1010	8010	Kent Community Action - Administrative	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		
261/1020/1010	8010	Act 425 Agreement / Oakleigh Woods	16,000	16,000	16,651	10,000	10,000	10,000	10,000	10,000		
261/1020/1010	8010	Act 425 Agreement / Steelcase	20,000	20,000	26,099	25,000	25,000	25,000	25,000	25,000		
261/1020/1010	8010	Act 425 / Walker Industrial	50,000	50,000	50,000	65,000	70,000	75,000	80,000	85,000		
261/1020/1010	8010	New Community Transformation Fund	100,000	100,000	100,000	-	-	-	-	-		
261/1020/1010	8010	Artist Village Housing Project	150,000	150,000	-	-	-	-	-	-		
261/1020/1010	8010	Area Agency on Aging of Western Michigan	3,700	3,700	3,738	3,750	3,750	3,750	3,750	3,750		
261/1020/1010	8010	State and Federal Legislative Consultants	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000		
261/1020/1010	8010	Grand Rapids Cable Access Center	683,901	683,901	683,901	500,000	500,000	500,000	500,000	500,000		
261/1020/1010	8010	Music Licensing	7,250	7,250	8,050	-	-	-	-	-		
261/1020/1010	8010	Grand Rapids Sister Cities	21,000	21,000	21,000	28,000	28,000	28,000	28,000	28,000		
261/1020/1010	8010	Independent Financial Audit	169,000	169,000	174,416	173,590	181,775	213,364	200,382	209,851		
261/1020/1010	8010	Right Place - General Support	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000		
261/1020/1010	8010	Mayor's Innovation Project Membership	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		
261/1020/1010	8010	SAFE Initiative	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	-	-	-	-	-		
261/1000/1010	8010	NOBL for Belknap Lookout Neighborhood	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000		
261/1020/1010	8010	Zoning Ordinance Update	-	-	-	75,000	200,000	100,000	-	-		
261/1020/1010	8010	Support for Master Plan	250,000	379,303	379,303	-	-	-	-	-		
261/1020/1010	8010	Housing Next Support	100,000	100,000	100,000	100,000	-	-	-	-		
261/1020/1010	8010	Third Ward Equity	1,140,000	1,140,000	1,140,000	250,000	-	-	-	-		
261/1020/1010	8010	African and Black Expo	50,000	50,000	50,000	-	-	-	-	-		
261/1020/1010	8010	ArtPrize 2.0	100,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000		
261/1020/1010	8010	Renewable Energy Credits	250,000	250,000	250,000	125,000	-	-	-	-		
261/1020/1010	8010	Children's Advocacy Center Sponsorship	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		
261/1020/1010	8010	Children's Commonwealth Sponsorship	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000		
261/1020/1010	8010	175th Anniversary Celebration	-	-	-	25,000	-	-	-	-		
261/1020/1010	8010	Black Business Support	-	-	-	50,000	-	-	-	-		
261/1020/1010	8011	Grand Valley State University Research & Support	50,000	50,000	50,000	-	-	-	-	-		
261/1020/1010	9000	Printing and Publishing-Census and CAFR	900	900	900	900	900	900	900	900		
261/1020/1010	9580	Grand Valley Metro Council / GRETS	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000		
261/1020/1010	9580	Michigan Municipal League	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000		
261/1020/1010	9580	National League of Cities	12,500	12,500	12,500	13,000	13,000	13,000	13,000	13,000		
261/1020/1010	9580	U.S. Conference of Mayors	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500		
261/1020/1010	9580	West MI Regional Planning	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000		
261/1020/1010	9430	Emergency Operations Center Subsidy	11,701	11,701	11,701	12,505	13,090	13,817	14,479	14,972		
261/1020/1010	8282	Engineering Non-Project Costs	290,700	290,700	290,700	296,514	302,444	308,493	314,663	320,956		
261/2000/1010	8010	Michigan Municipal Services Authority (MMSA) CGI Administration Fee	70,000	70,000	70,000	75,000	75,000	75,000	75,000	75,000		
261/2000/1010	8010	American Rescue Plan Initiatives	300,000	300,000	350,585	-	-	-	-	-		
261/6000/1010	8010	Promotional and Advertising	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
261/8000/1010	8400	One North Division (Secretary of State)	27,474	27,474	29,078	31,001	32,551	34,179	35,888	37,682		
OTHER SERVICES & CHARGES SUBTOTAL:			\$ 4,808,626	\$ 4,987,929	\$ 4,903,122	\$ 2,873,760	\$ 2,470,010	\$ 2,415,003	\$ 2,315,562	\$ 2,338,611		

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

APPROPRIATION LAPSE		APPROPRIATION LAPSE	FY24 ADOPTED	FY24 AMENDED	FY24 ESTIMATE	FY25 REQUEST	FY26	FORECAST		FY29
907/2010/1010		9959	(4,500,000)	(4,500,000)	(2,800,000)	(5,100,000)	(5,300,000)	(5,400,000)	(5,500,000)	(5,600,000)
		Appropriation Lapse								
APPROPRIATION LAPSE SUBTOTAL:			\$ (4,500,000)	\$ (4,500,000)	\$ (2,800,000)	\$ (5,100,000)	\$ (5,300,000)	\$ (5,400,000)	\$ (5,500,000)	\$ (5,600,000)
SUBSIDIES/TRANSFERS OUT		SUBSIDIES/TRANSFERS OUT	FY24 ADOPTED	FY24 AMENDED	FY24 ESTIMATE	FY25 REQUEST	FY26	FORECAST		FY29
261/1020/1010	9955	ATPA Grant Match	288,450	288,450	288,450	310,682	318,867	328,737	339,033	351,177
261/1020/1010	9955	2021 COPS Grant Match	276,178	276,178	276,178	415,142	474,372	724,852	-	-
261/1020/1010	9955	Grant Match for District Court	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
261/1020/1010	9955	Children's Fund Income Tax Checkbox Transfer to Parks	-	32,000	32,000	-	-	-	-	-
261/3000/1010	9951	Cemeteries Operating Fund Subsidy	582,000	582,000	582,000	608,000	627,000	633,000	637,000	644,000
261/3000/1010	9951	Parks Forestry Sustainability Subsidy	500,000	500,000	500,000	-	-	293,421	50,302	124,639
261/3000/1010	9951	61st District Court Fund	6,200,506	6,200,506	6,200,506	9,216,193	9,974,675	10,845,413	11,495,413	12,145,413
261/3000/1010	9951	Contingent Transfers Out to Non-GOF Operating Funds	-	242,662	242,662	-	-	-	-	-
261/3000/1010	9951	MIDC Fund Local Share Requirement	125,185	125,185	125,185	129,939	134,874	139,999	139,999	139,999
261/3000/1010	9951	Subsidy to Economic Development to Support Operations	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
261/3000/1010	9951	Subsidy to Property Management to Support Operations	160,000	160,000	160,000	160,000	140,000	110,000	110,000	110,000
261/3000/1010	9951	Parks Maintenance of Effort	7,655,149	7,655,149	7,655,149	7,951,981	8,381,025	8,727,874	9,053,701	9,353,242
261/3000/1010	9953	Fire Department Land Acquisitions	3,000,000	3,000,000	3,889,118	-	-	-	-	-
261/2000/1010	9953	Scribner Land Acquisition and Facilities Build-Out	-	903,152	903,152	-	-	-	-	-
261/3000/1010	9955	Transfer Out to Vital Streets	-	-	-	850,000	850,000	850,000	850,000	850,000
261/4000/1010	9951	Contingent Account	1,500,000	-	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
SUBSIDIES/TRANSFERS OUT SUBTOTAL:			\$ 20,467,468	\$ 20,145,282	\$ 21,034,400	\$ 21,321,937	\$ 22,580,813	\$ 24,333,296	\$ 24,355,448	\$ 25,398,470
			FY24 ADOPTED	FY24 AMENDED	FY24 ESTIMATE	FY25 REQUEST	FY26	FORECAST		FY29
GRAND TOTAL:			\$ 20,789,794	\$ 20,646,911	\$ 23,151,222	\$ 19,109,397	\$ 21,764,523	\$ 23,361,999	\$ 23,184,710	\$ 24,150,781



CITY OF
GRAND
RAPIDS

THIS PAGE INTENTIONALLY LEFT BLANK

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.

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.

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.

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.

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.

Capital Improvement Bonds Series 2023 – Lyon Square Capital Project: The purpose of this fund is to account for bond financed capital improvements related to the Lyon Square capital project. This project consists of certain public improvements to Lyon Street, N.W. between Monroe Avenue, N.W. and the Grand River and adjacent properties commonly known as, "Lyon Square." \$9.130M in General Obligation Limited Tax Capital Improvement Bonds, Series 2023 were issued in November 2023. The level debt bonds have a twenty-year term with a 5% interest rate.

Major Revenue Source: Bond Proceeds.

Fund Balance Policy: To have all funds committed to the Lyon Square capital project.

Capital Improvement Bonds Series 2024 – Amphitheater Capital Project: The purpose of this fund is to account for bond financed capital improvements related to the Amphitheater capital project. This project consists of the acquisition and construction of an approximately 12,000-person capacity amphitheater facility located in the vicinity of 201 Market Avenue as well as work, furnishings, fixtures and equipment, and site improvements. \$18.265 million in General Obligation Limited Tax Capital Improvement Bonds, Series 2024 were issued in June 2024. The level debt bonds have a twenty-year term with a 5% interest rate.

Major Revenue Source: Bond Proceeds.
Fund Balance Policy: To have all funds committed to the Amphitheater capital project.

Capital Improvement Bonds Series 2024 – 1500 Scribner Facility Capital Project: The purpose of this fund is to account for bond financed capital improvements related to the 1500 Scribner Facility capital project. This project consists of the design, purchase, acquisition, construction, and installation of certain capital improvements including demolition, site work, site remediation, renovating existing structures and constructing new structures and facilities, parking and site amenities for the City’s Department of Public Works, Parks & Recreation, Forestry, Fleet and Facilities Management and other related facilities, work, equipment, furnishings, and improvements. \$54.505 million in General Obligation Limited Tax Capital Improvement Bonds, Series 2024 were issued in June 2024. The level debt bonds have a thirty-year term with a 5% interest rate.

Major Revenue Source: Bond Proceeds.
Fund Balance Policy: To have all funds committed to the 1500 Scribner Facility capital project.

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.

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.

Parks Capital Projects Fund: The Parks Capital Projects Fund will receive monies from the Parks and Recreation Operating Fund to be spent on capital improvements and rehabilitation of the City’s 80 parks including: new and improved recreation features like playgrounds, basketball courts, futsal courts, and athletic fields; accessibility upgrades to walking paths, restrooms, and parking lots; and site amenities like benches, drinking fountains, picnic areas, lighting and signage. 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 Parks and Recreation Operating Fund
Fund Balance Policy: To have all funds committed to Parks capital projects.

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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	4,199	0	30,700,000	0	0	0	0	0	0
539-State Revenues	65,797	0	16,689,028	3,000,000	0	0	0	0	0
580-Contribution from Local Units	0	4,235,552	4,235,552	0	757,729	5,580,090	109,317	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-580,957	0	0	0	0	0	0	0	0
671-Other Revenues	2,037,498	1,566,480	1,566,480	1,808,765	1,000,000	1,350,000	1,329,000	1,309,260	1,290,704
695-Other Financing Sources	12,672,444	10,475,506	33,259,415	20,706,855	10,468,839	10,451,698	9,681,647	8,359,376	10,073,202
Capital Improvement Total Revenues	14,198,981	16,277,538	86,450,475	25,515,620	12,226,568	17,381,788	11,119,964	9,668,636	11,363,906
Expenditures									
701-Personal Services	2,083	0	0	0	0	0	0	0	0
751-Supplies	2,957	0	0	0	0	0	0	0	0
800-Other Services and Charges	486,029	566,480	566,480	648,421	0	350,000	329,000	309,260	290,704
970-Capital Outlays	6,123,641	15,711,058	85,883,995	38,280,183	12,226,568	17,031,788	10,790,964	9,359,376	11,073,202
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Total Expenditures	6,614,710	16,277,538	86,450,475	38,928,604	12,226,568	17,381,788	11,119,964	9,668,636	11,363,906
Capital Improvement NET INCOME (LOSS)	7,584,271	0	0	-13,412,984	0	0	0	0	0
Beginning Fund Balance	17,106,804	24,691,075	24,691,075	24,691,075	11,278,091	11,278,091	11,278,091	11,278,091	11,278,091
Ending Fund Balance	24,691,075	24,691,075	24,691,075	11,278,091	11,278,091	11,278,091	11,278,091	11,278,091	11,278,091
Summary of Reserves									
Ending Fund Balance	24,691,075	24,691,075	24,691,075	11,278,091	11,278,091	11,278,091	11,278,091	11,278,091	11,278,091
Assigned to Capital Projects	-24,691,075	-24,691,075	-24,691,075	-11,278,091	-11,278,091	-11,278,091	-11,278,091	-11,278,091	-11,278,091
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
FY2025 FINAL FISCAL PLAN
CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029
						Proposed	Forecast	Forecast	Forecast	Forecast
228	Information Technology	4010CABLA	GRIN - Cable Grant Project	8010	Contractual Services	\$	\$ 80,500	\$ 75,670	\$ 71,130	\$ 66,862
		4010CABLB	HETA - Cable Grant Project	8010	Contractual Services	\$	\$ 77,000	\$ 72,380	\$ 68,037	\$ 63,955
		4010CABLC	KETA - Cable Grant Project	8010	Contractual Services	\$	\$ 77,000	\$ 72,380	\$ 68,037	\$ 63,955
		4010CABLD	GRTV - Cable Grant Project	8010	Contractual Services	\$	\$ 77,000	\$ 72,380	\$ 68,037	\$ 63,955
		4010CABLE	GRTV2 - Cable Grant Project	8010	Contractual Services	\$	\$ 38,500	\$ 36,190	\$ 34,019	\$ 31,977
	Information Technology					\$	\$ 350,000	\$ 329,000	\$ 309,260	\$ 290,704
265	Facilities Management	401015062	Calder Plaza	9750	Building	\$	\$ 4,081,000	\$	\$	\$
		401018012	Exterior facade repairs at various fire stations	9750	Building	\$	\$	\$ 250,000	\$	\$
		401023007	Ground floor fitness addition to Burton/Leonard/Kzoo Fire	9750	Building	\$	\$ 1,100,000	\$	\$	\$
		401021043	Improvements to the City / County HVAC system Phase II	9750	Building	\$ 1,556,396	\$	\$	\$	\$
		401015065	Miscellaneous repairs to the 61st District Court facility	9750	Building	\$ 500,000	\$ 600,000	\$ 556,665	\$ 570,582	\$ 584,846
		TEMP17069	Terrazzo restoration at the City / County Complex	9750	Building	\$	\$	\$ 294,654	\$	\$
		TEMP18205	Replacement of HVAC systems at various fire stations	9750	Building	\$	\$	\$ 258,143	\$	\$
		401023002	Roof replacement of the East building at the CARC	9750	Building	\$ 627,329	\$	\$	\$	\$
		401024003	HVAC air handling unit replacement at the Westside Complex	9750	Building	\$ 220,000	\$ 188,283	\$ 137,579	\$	\$
		401024004	Interior renovations at the Paul I. Phillips facility	9750	Building	\$ 220,000	\$ 229,796	\$ 138,913	\$	\$
		TEMP19036	Roof replacement at various Fire Stations	9750	Building	\$	\$ 75,000	\$	\$ 250,000	\$ 100,000
		TEMP19195	Electrical substation and switch gear replacement-City Hall	9750	Building	\$	\$ 1,470,681	\$	\$	\$
		401023005	ADA accessibility improvements at the City / County Complex	9750	Building	\$ 486,000	\$	\$	\$	\$
		401022011	Annual concrete replacement	9750	Building	\$ 335,337	\$	\$ 250,000	\$ 250,000	\$
		401025026	Twin elevator controls and cab upgrades at the Police Admin	9750	Building	\$ 813,560	\$	\$	\$	\$
		401025027	HVAC replacements at 660 Market	9750	Building	\$ 274,000	\$	\$	\$	\$
		TEMP22014	Parking lot maintenance and repairs at 660 Market	9750	Building	\$	\$ 344,101	\$	\$	\$
		TEMP22017	Freight elevator replacement at Police Admin	9750	Building	\$	\$ 400,849	\$ 394,180	\$	\$
		401025028	City Hall ceiling replacement	9750	Building	\$ 286,250	\$ 290,000	\$	\$ 247,238	\$
		TEMP22020	Minor restoration of the Calder Stable	9750	Building	\$	\$ 76,574	\$	\$	\$
TEMP23001	Restroom renovations at 509 Wealthy (Bridgeview)	9750	Building	\$	\$	\$ 241,350	\$	\$		
TEMP23004	Replace HVAC humidifiers at GRPD Admin	9750	Building	\$	\$	\$ 219,031	\$	\$		
TEMP23006	Various Fire Station Interior Painting and Finishes	9750	Building	\$	\$ 175,000	\$	\$	\$		
TEMP23007	Various Fire Station Office Remodel	9750	Building	\$	\$	\$	\$ 500,000	\$		
401025029	Various Fire Station Dorm Remodel	9750	Building	\$ 462,806	\$	\$	\$	\$		
TEMP23010	Window System Replacements Various Fire Stations	9750	Building	\$	\$	\$ 750,000	\$	\$		

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2025 FINAL FISCAL PLAN
CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029
						Proposed	Forecast	Forecast	Forecast	Forecast
		TEMP23012	Restroom renovations at the Police Administration facility	9750	Building	\$	\$	\$ 253,035	\$	\$
		TEMP23013	Restroom upgrade / renovation at the Dev Center	9750	Building	\$	\$	\$ 236,281	\$	\$
		TEMP24004	ADA Improvements at Covell Fire Station	9750	Building	\$	\$	\$	\$ 308,346	\$
		401024010	Security Replacement of Access Control and Cameras	9750	Building	\$ 125,624	\$	\$	\$	\$
		TEMP24006	Inclusive industry standard restroom study	9750	Building	\$	\$ 68,750	\$	\$	\$
		TEMP24007	Facade Restoration at the Development Center	9750	Building	\$	\$	\$	\$ 140,650	\$
		401025030	HVAC Boiler Replacement at the Police Admin Facility	9750	Building	\$ 611,381	\$	\$	\$	\$
		401024011	Annual energy conservation improvements per energy audit	9750	Building	\$ 128,125	\$ 131,328	\$ 104,611	\$ 137,976	\$ 141,426
		TEMP24010	Annual roof repair/ replacement following FM roof asset mana	9750	Building	\$	\$	\$	\$ 102,944	\$ 111,521
		TEMP24011	Facade restoration at 660 Market	9750	Building	\$	\$	\$	\$ 86,519	\$
		TEMP24012	Facade restoration at Police Admin Facility	9750	Building	\$	\$	\$	\$ 286,250	\$
		TEMP24013	Facade restoration at Bridgeview facility	9750	Building	\$	\$	\$	\$ 237,500	\$
		TEMP24014	Facade restoration at carc	9750	Building	\$	\$	\$	\$ 148,405	\$
		401025031	Install new solar array at CARC	9750	Building	\$ 652,948	\$	\$	\$	\$
		TEMP25012	HVAC & rooftop equipment replacement at 509 Wealthy	9750	Building	\$	\$	\$	\$ 1,054,144	\$ 429,364
		TEMP25013	facade restoration at the westside Complex	9750	Building	\$	\$	\$	\$ 192,084	\$
		TEMP25014	Facade restoration at Paul I Phillips	9750	Building	\$	\$	\$	\$ 204,608	\$
		TEMP25015	Concrete pad replacement at the Pistol Range Facility	9750	Building	\$	\$	\$	\$	\$ 170,960
		TEMP25016	Shooting backstop restoration at the Pistol Range	9750	Building	\$	\$	\$	\$	\$ 345,194
		TEMP25017	Roof Renovation at range storage building	9750	Building	\$	\$	\$	\$	\$ 91,728
		TEMP25018	miscellaneous repairs at the westside complex	9750	Building	\$	\$	\$	\$	\$ 205,371
		TEMP25019	Roof restoration at Paul I Phillips	9750	Building	\$	\$	\$	\$	\$ 200,879
		TEMP25020	Fire alarm, panel, and sensor replacements at Leonard, Kalam	9750	Building	\$	\$ 210,000	\$	\$	\$
		TEMP25021	Fire Signage replacements	9750	Building	\$	\$	\$	\$ 250,000	\$
		TEMP25022	Replacement of station flooring at various stations	9750	Building	\$	\$	\$	\$ 500,000	\$
		TEMP25023	Positive Pressure Air Curtains at various fire stations	9750	Building	\$	\$	\$	\$	\$ 1,054,902
		TEMP25024	PPE Storage with Air Filtration	9750	Building	\$	\$	\$	\$	\$ 954,903
			Facilities Management			\$ 7,299,756	\$ 9,441,362	\$ 4,084,442	\$ 5,467,246	\$ 4,391,094
301	Police	401024015	GRPD FileMaker Upgrade	9840	Software	\$ 144,000	\$	\$	\$	\$
		TEMP18099	Real Time Crime Center	9760	Equipment	\$	\$ 300,000	\$	\$	\$
		TEMP18196	Mobile Command Post	9810	Vehicles	\$	\$	\$ 645,000	\$	\$
		401025025	FY25 Bomb Removal Robot	9760	Equipment	\$ 199,000	\$	\$	\$	\$
			Police Total			\$ 343,000	\$ 300,000	\$ 645,000	\$	\$
336	Fire	401023012	8411 GRFD SCBA REPLACEMENT	9760	Equipment	\$	\$ 425,000	\$ 270,000	\$ 270,000	\$ 270,000
		TEMP25031	25031 Fire Radio portable and mobile 9760	9760	Equipment	\$	\$ 375,000	\$ 375,000	\$ 375,000	\$ 200,000
		TEMP25063	3225 Plainfield Fire Station Renovation	9880	Construction In Progress	\$	\$	\$	\$	\$ 3,000,000

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2025 FINAL FISCAL PLAN
CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029
						Proposed	Forecast	Forecast	Forecast	Forecast
	Fire Total					\$	\$ 800,000	\$ 645,000	\$ 645,000	\$ 3,470,000
447	Engineering Services	401017151	Grand River Revitalization	9880	Construction In Progress	\$ 1,140,000	\$ 1,190,000	\$ 1,040,000	\$ 955,000	\$ 955,000
		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
		401024018	Butterworth-WCL to O'Brien Ave	9880	Construction In Progress	\$ 150,000	\$ 790,000	\$	\$	\$
	Engineering Services Total					\$ 2,290,000	\$ 2,980,000	\$ 2,040,000	\$ 1,955,000	\$ 1,955,000
448	Street Lighting	401025053	Fiber Optic and Wireless Comm Asset Management	9880	Construction In Progress	\$ 121,337	\$ 63,412	\$ 63,412	\$	\$
		401025054	Asset Management Lifecycle Replacement	9880	Construction In Progress	\$ 100,000	\$	\$ 100,000	\$	\$
		401025016	Cherry St - Sheldon to LaGrave; Lafayette to Madison	9880	Construction In Progress	\$ 167,500	\$	\$	\$	\$
		401025017	Grandville - Hall Street to Beacon Street	9880	Construction In Progress	\$ 423,300	\$	\$	\$	\$
		401025018	Wealthy Street - Ethel Avenue to Woodmere Avenue	9880	Construction In Progress	\$ 58,125	\$	\$	\$	\$
		401025019	Wealthy Street - Richard Terrace to Ethel Avenue	9880	Construction In Progress	\$ 30,700	\$	\$	\$	\$
		TEMP22055	Decorative Lighting Repair - Blue Bridge	9880	Construction In Progress	\$	\$ 500,000	\$	\$	\$
		TEMP22056	Decorative Lighting Repair - Michigan Street Bridge	9880	Construction In Progress	\$	\$	\$	\$	\$
		TEMP24047	Asset Management Lifecycle Replacement-Primary Cable	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		TEMP25067	Chamberlain Ave - Kentridge to Clearbrook - Streetlights	9880	Construction In Progress	\$	\$ 233,914	\$	\$	\$
		401025020	Village Dr. SE - Saginaw to Okemos - Streetlights	9880	Construction In Progress	\$ 39,538	\$	\$	\$	\$
		401025021	Gilpin Street NE cul-de-sac - Streetlights	9880	Construction In Progress	\$ 11,872	\$	\$	\$	\$
		TEMP25070	Chesapeake Dr - Watertown Way to Worchester Dr - Streetlight	9880	Construction In Progress	\$	\$	\$	\$ 117,130	\$
		TEMP25071	Worchester Dr. - Chesapeak Dr. to Leonard St - Streetlights	9880	Construction In Progress	\$	\$	\$	\$	\$ 182,108
		401025022	Marywood Dr. - Oakwood to Sinclair - Streetlights	9880	Construction In Progress	\$ 97,520	\$	\$	\$	\$
		TEMP25073	Shenandoah Dr Monticello Dr and Edison Park Av - Streetlight	9880	Construction In Progress	\$	\$	\$	\$	\$
		TEMP25074	Juneberry, Mayberry, Rosebury, Forrester, Chamberlain	9880	Construction In Progress	\$	\$	\$ 380,010	\$	\$
		401025023	28th St. SE - East of Division Ave - Streetlights	9880	Construction In Progress	\$ 23,214	\$	\$	\$	\$
		401025024	W Blaine Ave - Between North & South Otillia St	9880	Construction In Progress	\$ 10,706	\$	\$	\$	\$
		TEMP25080	Ionia/Division Ave. - 196 to Mason - FY25 and FY26	9880	Construction In Progress	\$	\$ 1,702,100	\$ 1,702,100	\$	\$
	Street Lighting Total					\$ 1,083,812	\$ 2,599,426	\$ 2,245,522	\$ 117,130	\$ 182,108
533	Stormwater	401020018	4450 - Drainage Improvements and Emergency Repairs 2020+	9880	Construction In Progress	\$ 150,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000
		401021002	3693 - Coldbrook Drain Rehabilitation - Michigan and Fuller	9880	Construction In Progress	\$	\$	\$ 431,000	\$	\$
		401022005	Pumping Station Capital Improvements	9880	Construction In Progress	\$ 100,000	\$ 125,000	\$ 125,000	\$ 175,000	\$ 175,000
		401023014	Catch Basin Lining	9880	Construction In Progress	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
		401024022	Riverside Park - Water Quality and Daylighting	9880	Construction In Progress	\$	\$ 100,000	\$ 225,000	\$	\$
		TEMP19057	6968 - Daylighting Implementation 2	9880	Construction In Progress	\$	\$ 240,000	\$	\$	\$
		401025014	6972-Bank Restoration	9880	Construction In Progress	\$ 260,000	\$	\$	\$	\$

CITY OF GRAND RAPIDS
 CAPITAL PROJECT DETAIL
 FY2025 FINAL FISCAL PLAN
 CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029	
						Proposed	Forecast	Forecast	Forecast	Forecast	
		TEMP22023	Maple Grove Green Infrastructure	9880	Construction In Progress	\$	\$ 96,000	\$	\$	\$	
		TEMP24027	Plaster Creek Streambank Restoration	9880	Construction In Progress	\$	\$	\$	\$ 600,000	\$	
		401025015	Brandywine Creek Bank Stabilization	9880	Construction In Progress	\$ 250,000	\$	\$	\$	\$	
		TEMP25126	Green Infrastructure Implementation Placeholder	9880	Construction In Progress	\$	\$	\$	\$	\$ 250,000	
		TEMP25127	2025 Stormwater Capital Plan Recommendations	9880	Construction In Progress	\$	\$	\$	\$	\$ 250,000	
		Stormwater Total					\$ 960,000	\$ 911,000	\$ 1,131,000	\$ 1,175,000	\$ 1,075,000
751	Parks and Recreation	401023015	Otsego Drain Basin	9710	Land	\$ 250,000	\$	\$	\$	\$	
	Parks and Recreation					\$ 250,000	\$	\$	\$	\$	
Grand Total						\$ 12,226,568	\$ 17,381,788	\$ 11,119,964	\$ 9,668,636	\$ 11,363,906	

Revenue Sources:					
Cash Funded Projects from Capital Reserve Fund	\$ 10,468,839	\$ 10,451,698	\$ 9,681,647	\$ 8,359,376	\$ 10,073,202
County Funding of Facilities Projects	\$ 757,729	\$ 5,580,090	\$ 109,317	\$	\$
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	\$	\$ 350,000	\$ 329,000	\$ 309,260	\$ 290,704
Grand Total	\$ 12,226,568	\$ 17,381,788	\$ 11,119,964	\$ 9,668,636	\$ 11,363,906

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUES:									
Property Tax	\$ 6,693,261	\$ 7,014,636	\$ 7,014,636	\$ 7,397,541	\$ 7,603,495	\$ 7,819,974	\$ 8,021,054	\$ 8,212,558	\$ 8,385,833
Income Tax	4,878,997	4,727,575	4,727,575	5,248,466	5,622,167	6,008,701	6,106,057	6,252,726	6,448,899
Federal Grants (American Rescue Plan)	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues (CVTRS / Revenue Sharing)	3,008,833	3,008,833	3,008,833	3,099,666	3,099,666	3,099,666	3,099,666	3,099,666	3,099,666
Local Community Stabilization Share	124,099	46,903	46,903	50,006	58,934	58,934	58,934	58,934	58,934
From Brownfield - Mercantile Bank Tax Increment	-	-	-	-	-	-	-	-	-
From DDA - Jackson Entertainment	7,588	100,075	100,075	101,834	107,862	57,062	-	-	-
From Brownfield - Jackson Entertainment/Dwelling Place	-	76,765	76,765	104,258	105,907	110,143	114,549	119,131	123,896
From Brownfield - Canal Street Brewing	323,818	151,062	151,062	156,127	162,372	168,867	175,622	182,647	189,952
Interest on Investments	673,659	658,047	658,047	1,026,269	940,277	920,856	939,140	940,242	925,767
Miscellaneous Other Revenue: Lyon Square Project-DDA Reimbursement	-	-	-	130,303	577,420	578,120	578,220	577,720	577,960
Miscellaneous Other Revenue: Reimbursements and Contributions	42,895	-	-	-	-	-	-	-	-
Total Revenue:	15,753,150	15,783,896	15,783,896	17,314,470	18,278,100	18,822,323	19,093,242	19,443,624	19,810,907
EXPENDITURES:									
Debt Obligations (fiscal year completed)									
- KCDC 2014 (FY2035) Grand River Floodwall Bonds Ph 1	317,846	319,446	319,446	319,446	321,771	319,946	316,796	312,296	312,496
- KCDC 2016 (FY2037) Grand River Floodwall Bonds Ph 2	659,600	661,300	661,300	661,300	660,625	657,500	658,500	658,500	657,500
- GR Building Authority 2020 REF (FY2022) Archives Center Phase II	-	-	-	-	-	-	-	-	-
- GR Building Authority 2020 REF (FY2033) 1120 Monroe Project (Facilities)	180,263	179,878	179,878	179,878	183,796	182,324	180,516	183,377	180,853
- GR Building Authority 2020 REF (FY2040) 1120 Monroe Project (Facilities)	62,265	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400
- Capital Improvmt Bonds 2013 (FY2030) Refunding Sidewalks/Conduit/Drainage	86,882	89,863	89,863	89,863	92,686	90,354	94,660	97,053	99,296
- Brownfield IPA 2012 (FY2023) Front Ave Resurfacing	-	-	-	-	-	-	-	-	-
- LTGO Refunding Bonds 2016 (FY2028) Wealthy St & Other Conduit	53,187	52,498	52,498	52,498	53,151	53,660	53,115	51,590	-
- LTGO Refunding Bonds 2016 (FY2028) Fulton Street Cemetery Wall	129,970	128,292	128,292	128,292	129,889	131,130	129,800	126,075	-
- LTGO Bonds 2018 (FY2042) Fund 4013 Street Lighting-\$8.21M (\$9M Total Proceeds)	629,575	629,950	629,950	629,950	629,150	626,525	626,900	626,525	630,775
- LTGO Bonds 2022 (FY2042) Fund 4014 Street Lighting-\$11.790M	734,739	736,839	736,839	736,839	735,164	734,176	737,308	733,851	737,751
- LTGO Bonds 2017 (FY2027) Fund 4012 Cemetery Improvements-\$3.6M	404,515	401,495	401,495	401,495	403,648	399,835	400,335	-	-
- LTGO Bonds 2024 (FY2044) Fund 4015 Lyon Square-\$9.130M	-	-	-	162,879	721,775	722,650	722,775	722,150	722,450
Lease - Kent County Bonds 2005 & 2014 (FY2026) 61st District Court	1,190,676	1,192,659	1,192,659	1,192,659	1,191,165	1,131,551	-	-	-
Lease - Human Services Complex (ACSET)	140,472	156,772	156,772	156,772	155,936	155,265	153,879	153,087	153,087
Sub-total - Debt and Other Long Term Obligations	4,589,990	4,611,392	4,611,392	4,774,271	5,341,156	5,267,316	4,136,984	3,726,904	3,556,608

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Transfers to Capital Improvement Fund - Other Projects									
- Stormwater	1,256,000	1,106,000	1,106,000	1,106,000	960,000	911,000	1,131,000	1,175,000	1,075,000
- Facilities Management	3,861,256	5,108,026	5,108,026	5,108,026	6,542,027	3,861,272	3,975,125	5,467,246	4,391,094
- Fire Equipment	825,000	1,075,000	1,075,000	1,075,000	-	800,000	645,000	645,000	470,000
- Fire Station Asset Management	50,000	-	-	-	-	-	-	-	3,000,000
- Parks & Recreation	250,000	250,000	250,000	250,000	250,000	-	-	-	-
- Police Equipment	365,000	861,980	861,980	861,980	343,000	300,000	645,000	-	-
- Street Lighting	-	-	-	-	1,083,812	2,599,426	2,245,522	117,130	182,108
- Engineering Department - Grand River Revitalization	955,000	925,000	925,000	925,000	1,140,000	1,190,000	1,040,000	955,000	955,000
- Other Engineering Department Managed Projects	906,856	1,149,500	1,149,500	1,149,500	150,000	790,000	-	-	-
- Treasurer Department	-	-	-	-	-	-	-	-	-
- Clerk Department	-	-	-	-	-	-	-	-	-
Sub-total - Transfers to Capital Improvement Fund	8,469,112	10,475,506	10,475,506	10,475,506	10,468,839	10,451,698	9,681,647	8,359,376	10,073,202
Cost Allocation - A-87	66,151	57,746	57,746	57,746	68,027	69,388	70,776	72,192	73,636
Dunnigan Watermain Reimbursement (9955 - Op Transfer to Water Fund)	38,514	-	-	-	-	-	-	-	-
Repairs at Various Cemeteries (9953 - Op Transfer to Cemetery Fund)	325,000	325,000	325,000	325,000	500,000	500,000	500,000	500,000	500,000
Grand Rapids Public Museum (9490 - Capital Contributions)	-	2,500,000	2,500,000	2,500,000	-	-	-	-	-
Total Expenditures:	13,488,767	17,969,644	17,969,644	18,132,523	16,378,022	16,288,402	14,389,407	12,658,472	14,203,446
Operating Excess (Deficiency)	2,264,384	(2,185,748)	(2,185,748)	(818,053)	1,900,078	2,533,921	4,703,835	6,785,152	5,607,461
Beginning Fund Balance	5,391,836	7,656,220	7,656,220	7,656,220	6,838,167	8,738,245	11,272,166	15,976,000	22,761,152
Ending Fund Balance	\$ 7,656,220	\$ 5,470,472	\$ 5,470,472	\$ 6,838,167	\$ 8,738,245	\$ 11,272,166	\$ 15,976,000	\$ 22,761,152	\$ 28,368,613
Reserve Targets:									
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
Proposed Bonds 2026 (FY2046) Fire training station \$20M	0	0	0	0	0	1,500,000	3,000,000	4,500,000	6,000,000
KCDC Bonds 2024 (FY2044) Knapp's Corner Drainage (\$14 million)	0	353,641	353,641	0	0	1,050,000	2,100,000	3,150,000	4,200,000
Proposed Bonds 2024 (FY2044) Amphitheater Project (\$18.265 million)					1,450,674	2,903,174	4,356,924	5,810,424	7,262,174
Proposed Bonds 2024 (FY2044) Amphitheater Project - DDA Reimbursement (100%)					(1,450,674)	(2,903,174)	(4,356,924)	(5,810,424)	(7,262,174)
Gelock Property purchase					2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Fire Burn Building and Drill Field grant match					1,837,000	1,837,000	1,837,000	1,837,000	1,837,000
CIB 2024 (FY2054) 201 Mkt / KCRC Site Acq (\$14.13 million)	0	309,332	309,332	0	691,216	1,382,432	2,073,648	2,764,864	3,456,080
Proposed Bonds 2026 (FY2046) Facilities Projects (\$9.5 million)	0	845,262	845,262	0	0	712,500	1,425,000	2,137,500	2,850,000
Proposed Bonds 2025 (FY2045) Street Lighting (\$8.5 million)					637,500	1,275,000	1,912,500	2,550,000	3,187,500
Proposed Bonds 2028 (FY2048) Street Lighting (\$9.0 million)	0	-	-	-	0	0	0	675,000	1,350,000
Unassigned Fund Balance	6,656,220	2,962,237	2,962,237	5,838,167	2,572,529	515,234	627,852	2,146,788	2,488,033
Total	7,656,220	5,470,472	5,470,472	6,838,167	8,738,245	11,272,166	15,976,000	22,761,152	28,368,613

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	256	0	416	169	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
Capital Improvement Bonds Series 2017 Total Revenues	256	0	416	169	0	0	0	0	0
Expenditures									
701-Personal Services	0	0	350	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	345	0	-34,909	0	0	0	0	0	0
970-Capital Outlays	-10	0	285,203	0	0	0	0	0	0
990-Debt Service	0	0	7,352	169,920	0	0	0	0	0
995-Other Financing	0	0	-87,829	0	0	0	0	0	0
Capital Improvement Bonds Series 2017 Total Expenditures	335	0	170,167	169,920	0	0	0	0	0
Capital Improvement Bonds Series 2017 NET INCOME (LOSS)	-79	0	-169,751	-169,751	0	0	0	0	0
Beginning Fund Balance	169,830	169,751	169,751	169,751	0	0	0	0	0
Ending Fund Balance	169,751	169,751	0	0	0	0	0	0	0

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	-39	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
Capital Improvement Bonds Series 2018 Total Revenues	-39	0	0	0	0	0	0	0	0
Expenditures									
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
Capital Improvement Bonds Series 2018 Total Expenditures	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2018 NET INCOME (LOSS)	-39	0	0	0	0	0	0	0	0
Beginning Fund Balance	39	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0
Summary of Reserves									
Ending Fund Balance	0	0	0	0	0	0	0	0	0
Assigned to Capital Projects	0	0	0	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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	-1,080	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	20,995	0	0	13,175	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	6,120,454	0	0	0	0	0	0
Capital Improvement Bonds Series 2021 Total Revenues	19,915	0	6,120,454	13,175	0	0	0	0	0
Expenditures									
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	2,109,390	0	6,120,454	2,910,536	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
Capital Improvement Bonds Series 2021 Total Expenditures	2,109,390	0	6,120,454	2,910,536	0	0	0	0	0
Capital Improvement Bonds Series 2021 NET INCOME (LOSS)	-2,089,475	0	0	-2,897,361	0	0	0	0	0
Beginning Fund Balance	6,313,911	4,224,436	4,224,436	4,224,436	1,327,075	1,327,075	1,327,075	1,327,075	1,327,075
Ending Fund Balance	4,224,436	4,224,436	4,224,436	1,327,075	1,327,075	1,327,075	1,327,075	1,327,075	1,327,075
Summary of Reserves									
Ending Fund Balance	4,224,436	4,224,436	4,224,436	1,327,075	1,327,075	1,327,075	1,327,075	1,327,075	1,327,075
Assigned to Capital Projects	-4,224,436	-4,224,436	-4,224,436	-1,327,075	-1,327,075	-1,327,075	-1,327,075	-1,327,075	-1,327,075
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids MI - FMS
CAPITAL IMPROVEMENT BONDS SERIES 2023 (4015)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2025 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	165,000	165,000	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	9,627,152	9,627,152	0	0	0	0	0
Capital Improvement Bonds Series 2023 Total Revenues	0	0	9,792,152	9,792,152	0	0	0	0	0
Expenditures									
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	9,667,227	4,242,688	0	0	0	0	0
990-Debt Service	0	0	124,925	124,925	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2023 Total Expenditures	0	0	9,792,152	4,367,613	0	0	0	0	0
Capital Improvement Bonds Series 2023 NET INCOME (LOSS)	0	0	0	5,424,539	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	5,424,539	5,424,539	5,424,539	5,424,539	5,424,539
Ending Fund Balance	0	0	0	5,424,539	5,424,539	5,424,539	5,424,539	5,424,539	5,424,539
Summary of Reserves									
Ending Fund Balance	0	0	0	5,424,539	5,424,539	5,424,539	5,424,539	5,424,539	5,424,539
Assigned to Capital Projects	0	0	0	-5,424,539	-5,424,539	-5,424,539	-5,424,539	-5,424,539	-5,424,539
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids MI - FMS
CAPITAL IMPROVEMENT BONDS SERIES 2024 (4016)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2025 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	500,000	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	20,499,825	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 Total Revenues	0	0	20,999,825	0	0	0	0	0	0
Expenditures									
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	20,866,847	0	0	0	0	0	0
990-Debt Service	0	0	132,978	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 Total Expenditures	0	0	20,999,825	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 NET INCOME (LOSS)	0	0	0	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0
Summary of Reserves									
Ending Fund Balance	0	0	0	0	0	0	0	0	0
Assigned to Capital Projects	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

**Budget amendment to appropriate bond proceeds approved by City Commission on June 4, 2024.

Grand Rapids MI - FMS
CAPITAL IMPROVEMENT BONDS SERIES 2024 (4017)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2025 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	2,000,000	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	59,999,433	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 Total Revenues	0	0	61,999,433	0	0	0	0	0	0
Expenditures									
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	61,602,608	0	0	0	0	0	0
990-Debt Service	0	0	396,825	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 Total Expenditures	0	0	61,999,433	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 NET INCOME (LOSS)	0	0	0	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0
Summary of Reserves									
Ending Fund Balance	0	0	0	0	0	0	0	0	0
Assigned to Capital Projects	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

**Budget amendment to appropriate bond proceeds approved by City Commission on June 4, 2024.

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate*	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	5,000,000	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	-28,469	0	0	0	0	0	0	0	0
671-Other Revenues	1,138,501	0	0	0	0	0	0	0	0
695-Other Financing Sources	1,271,794	1,210,878	2,800,969	2,664,897	1,439,545	1,530,042	1,613,843	1,698,337	1,784,817
Streets-Capital Projects Total Revenues	2,381,826	1,210,878	2,800,969	7,664,897	1,439,545	1,530,042	1,613,843	1,698,337	1,784,817
Expenditures									
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	2,324	1,210,878	2,800,969	0	1,439,545	1,530,042	1,613,843	1,698,337	1,784,817
995-Other Financing	0	0	0	0	0	0	0	0	0
Streets-Capital Projects Total Expenditures	2,324	1,210,878	2,800,969	0	1,439,545	1,530,042	1,613,843	1,698,337	1,784,817
Streets-Capital Projects NET INCOME (LOSS)	2,379,502	0	0	7,664,897	0	0	0	0	0
Beginning Fund Balance	813,473	3,192,975	3,192,975	3,192,975	10,857,872	10,857,872	10,857,872	10,857,872	10,857,872
Ending Fund Balance	3,192,975	3,192,975	3,192,975	10,857,872	10,857,872	10,857,872	10,857,872	10,857,872	10,857,872
Summary of Reserves									
Ending Fund Balance	3,192,975	3,192,975	3,192,975	10,857,872	10,857,872	10,857,872	10,857,872	10,857,872	10,857,872
Assigned to Capital Projects	-3,192,975	-3,192,975	-3,192,975	-10,857,872	-10,857,872	-10,857,872	-10,857,872	-10,857,872	-10,857,872
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
FY2025 FINAL FISCAL PLAN
STREETS-CAPITAL PROJECTS FUND (4050)**

Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029
						Proposed	Forecast	Forecast	Forecast	Forecast
447	Streets-Capital Projects	405019076	Add'l State Investment per Formula	9880	Construction In Progress	\$	\$ 530,042	\$ 613,843	\$ 1,698,337	\$ 1,784,817
447		405024018	Butterworth-WCL to O'Brien Ave	9880	Construction In Progress	\$ 500,000	\$	\$	\$	\$
447		TEMP24048	US131 & Wealthy Local St Ext	9880	Construction In Progress	\$	\$ 1,000,000	\$ 1,000,000	\$	\$
519		405025008	Traffic Signal Improvements	9880	Construction In Progress	\$ 939,545	\$	\$	\$	\$
Grand Total						\$ 1,439,545	\$ 1,530,042	\$ 1,613,843	\$ 1,698,337	\$ 1,784,817

**Grand Rapids MI
PARKS & RECREATION CAPITAL PROJECTS (4080)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>PARKS & RECREATION CAPITAL PROJECTS (4080)</u>									
501 Federal Grants			2,350,000						
539 State Grants			1,050,000						
695 Other Financing Sources			4,006,903		2,240,000	2,830,000	2,500,000	2,525,000	2,520,000
PARKS & RECREATION CAPITAL PROJECTS-CAPITAL Total Revenue	0	0	7,406,903	0	2,240,000	2,830,000	2,500,000	2,525,000	2,520,000
EXPENDITURES									
<u>PARKS & RECREATION CAPITAL PROJECTS (4080)</u>									
970 Capital Outlay			7,406,903		2,240,000	2,830,000	2,500,000	2,525,000	2,520,000
995 Other Financing					0	0	0	0	0
PARKS & RECREATION CAPITAL PROJECTS Total Expenditures	0	0	7,406,903	0	2,240,000	2,830,000	2,500,000	2,525,000	2,520,000
PARKS & RECREATION CAPITAL PROJECTS NET INCOME (LOSS)	0	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	-	-	-	-	-	-	-	-	-
Unrestricted Cash - End of Year	0	0	0	0	0	0	0	0	0
Reserve Targets:									
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
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%

**CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2025 FINAL FISCAL PLAN
PARKS AND RECREATION DEPARTMENT (751)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029
						Proposed	Forecast	Forecast	Forecast	Forecast
4080	Parks-Capital Projects	408024097	Lincoln Park Improvements	9740	Land Improvements	\$ 200,000	\$	\$	\$	\$
		408024103	MLK Lodge	9750	Building	\$ 100,000	\$	\$	\$	\$
		408025001	Camelot Park Improvements	9740	Land Improvements	\$ 520,000	\$ 280,000	\$	\$	\$
		408025002	Aberdeen Park Improvements	9740	Land Improvements	\$ 50,000	\$	\$	\$	\$
		408025003	Houseman Playground	9740	Land Improvements	\$ 100,000	\$	\$	\$	\$
		408025004	4th St Woods Trail Improvements	9740	Land Improvements	\$ 20,000	\$	\$	\$	\$
		408025005	Huff Park Improvements	9740	Land Improvements	\$ 50,000	\$	\$	\$	\$
		408024091	Ottawa Hills Improvements	9740	Land Improvements	\$ 300,000	\$	\$	\$	\$
		408025006	Tremont Greenspace Improvements	9740	Land Improvements	\$ 100,000	\$	\$	\$	\$
		408025007	Ah Nab Awen "Indian Mounds"	9740	Land Improvements	\$ 800,000	\$ 200,000	\$	\$	\$
		TEMP25113	32nd St Park Construction	9740	Land Improvements	\$	\$	\$ 100,000	\$ 400,000	\$
		TEMP25114	Aberdeen Park Improvements	9740	Land Improvements	\$	\$	\$	\$	\$ 120,000
		TEMP25115	Bike Park Improvements	9740	Land Improvements	\$	\$ 400,000	\$ 200,000	\$	\$
		TEMP25116	Boston Square	9740	Land Improvements	\$	\$	\$	\$ 300,000	\$
		TEMP25117	Campau Park	9740	Land Improvements	\$	\$	\$	\$	\$ 500,000
		TEMP25118	Dickinson Park	9740	Land Improvements	\$	\$	\$	\$ 50,000	\$
		TEMP25119	Douglas Park	9740	Land Improvements	\$	\$	\$	\$	\$ 200,000
		TEMP25120	Garfield Park	9740	Land Improvements	\$	\$	\$	\$	\$ 500,000
		TEMP25121	Ken O Sha Trail Improvements	9740	Land Improvements	\$	\$	\$	\$	\$ 300,000
		TEMP25122	Leonard to Ann Trail	9740	Land Improvements	\$	\$ 150,000	\$	\$	\$
		TEMP25123	Mackay Jaycee	9740	Land Improvements	\$	\$	\$	\$ 100,000	\$ 900,000
		TEMP25124	Roosevelt Lodge Improvements	9755	Building Additions	\$	\$ 1,800,000	\$ 2,200,000	\$ 1,600,000	\$
		TEMP25125	Wilcox Park	9740	Land Improvements	\$	\$	\$	\$ 75,000	\$
Grand Total						\$ 2,240,000	\$ 2,830,000	\$ 2,500,000	\$ 2,525,000	\$ 2,520,000

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028	PROPOSED 2029	
REVENUE										
501 Federal Grants (4090)	256,252	240,000	240,000	300,000	200,000	200,000	200,000	200,000	200,000	
539 State Grants (4090)	322,285	0	0	0	0	0	0	0	0	
580 Contribution From Local Units	0	0	0	0	0	0	0	0	0	
664 Investment Income & Rentals	(341,483)	0	0	0	0	0	0	0	0	
671 Other Revenues	198,650	0	0	0	0	0	0	0	0	
695 Operating Trfr from VS 2040 Fund-Bridge Investment	210,000	30,000	30,000	30,000	560,000	1,311,600	80,000	91,000	50,000	
695 Operating Trfr from VS 2040 Fund for Traffic Safety/Signals	675,000	675,000	675,000	675,000	845,000	675,000	675,000	675,000	675,000	
695 Operating Trfr from VS 2040 Fund for Trunk Line/MDOT (Eng. Managed)	0	0	0	0	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	275,000	300,000	300,000	300,000	325,000	350,000	375,000	400,000	425,000	
695 Other Non-Categorized Projects (Including Preliminary Engineering and IIP)	8,694,107	10,493,294	10,394,089	11,600,100	11,778,639	11,352,755	14,945,724	15,356,255	15,825,274	
VITAL STREETS Total Revenue	10,389,811	11,838,294	11,739,089	13,005,100	13,808,639	13,989,355	16,375,724	16,822,255	17,275,274	
EXPENDITURES										
Bridge Investment (970)	11,820	30,000	30,000	30,000	560,000	1,311,600	80,000	91,000	50,000	
Major/Local Street Investment										
970 Preventative Maintenance-Contracts (2)	293,533	0	0	0	0	0	0	0	0	
970 Capital Outlay - Rehabilitation Work (1) (2)	1,128,158	0	0	0	0	0	0	0	0	
970 Capital Outlay - Reconstruction Work (1) (2)	2,793,098	0	0	0	0	0	0	0	0	
Other Non-Categorized	3,072	0	0	0	0	0	0	0	0	
Traffic Safety/Signals & Trunk Line										
970 Capital Outlay - Traffic Safety/Signals (4090)	478,052	915,000	915,000	915,000	1,045,000	875,000	875,000	875,000	875,000	
800 Other Services and Charges - Traffic Safety/Signals (4090)	329,740	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)	24,200	0	0	0	0	0	0	0	0	
Other Non-Categorized	24,648	0	0	0	0	0	0	0	0	
Public ROW and Green Infrastructure Maintenance (995)	460,617	300,000	300,000	491,320	325,000	350,000	375,000	400,000	425,000	
Vital Streets Trees (970)	103,353	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Other Non-Categorized Projects (800)	(3,943)	0	0	0	0	0	0	0	0	
Other Non-Categorized Projects (970)/Includes Prelim Engineering & IIP	452,738	10,493,294	10,394,089	11,660,100	11,778,639	11,352,755	14,945,724	15,356,255	15,825,274	
VITAL STREETS Total Expenditures	6,099,086	11,838,294	11,739,089	13,196,420	13,808,639	13,989,355	16,375,724	16,822,255	17,275,274	
VITAL STREETS NET INCOME (LOSS)	4,290,725	0	0	(191,320)	0	0	0	0	0	
Beginning Fund Balance	3,960,441	8,251,166	8,251,166	8,251,166	8,059,846	8,059,846	8,059,846	8,059,846	8,059,846	
Ending Fund Balance	8,251,166	8,251,166	8,251,166	8,059,846	8,059,846	8,059,846	8,059,846	8,059,846	8,059,846	
Reserve Targets:										
Assigned to Capital Investment	8,251,166	8,251,166	8,251,166	8,059,846	8,059,846	8,059,846	8,059,846	8,059,846	8,059,846	
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0	
Total	8,251,166	8,251,166	8,251,166	8,059,846	8,059,846	8,059,846	8,059,846	8,059,846	8,059,846	

(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
FY2025 FINAL FISCAL PLAN
VITAL STREETS CAPITAL PROJECTS FUND (4090)**

Dept Number	Dept Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029
						Proposed	Forecast	Forecast	Forecast	Forecast
519	Traffic Safety	409025009	2025 HSIP RRFB Grant-1	9880	Construction In Progress	\$ 300,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
		409025009	2025 HSIP RRFB Grant-2	9880	Construction In Progress	\$ 335,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
		409025010	2025 Traffic Calming	9880	Construction In Progress	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
		409025011	CMAQ Traffic Signal Optimization Phase 19	9880	Construction In Progress	\$ 260,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
519 Total						\$ 1,045,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000
449	Streets	409015298	Infrastructure Investment Project	9880	Construction In Progress	\$ 11,678,639	\$ 11,227,755	\$ 14,820,724	\$ 15,231,255	\$ 15,700,274
		409020025	Preliminary Engineering	9880	Construction In Progress	\$	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
		409023017	Public ROW & Green Infrastr	9953	Operating Trans-Capt Projects	\$ 325,000	\$ 350,000	\$ 375,000	\$ 400,000	\$ 425,000
		409023018	Vital Streets Trees	9880	Construction In Progress	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		409023019	Var Loc CIPP	9880	Construction In Progress	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		409023016	Var Loc Bridge Repairs	9880	Construction In Progress	\$ 560,000	\$ 1,311,600	\$ 80,000	\$ 91,000	\$ 50,000
449 Total						\$ 12,763,639	\$ 13,114,355	\$ 15,500,724	\$ 15,947,255	\$ 16,400,274
Grand Total						\$ 13,808,639	\$ 13,989,355	\$ 16,375,724	\$ 16,822,255	\$ 17,275,274

Note: Traffic Signal Optimization Phase 19 Project includes \$200,000 in federal grant funding

VITAL STREETS

FY2025 – FY2029 Capital Plan

SOURCES - VITAL STREETS						
FISCAL YEAR	FY2025	FY2026	FY2027	FY2028	FY2029	
Act 51 Revenues	\$ 3,483,608	\$ 3,483,608	\$ 3,483,608	\$ 3,483,608	\$ 3,483,608	\$ 3,483,608
Income Tax Support	\$ 17,521,618	\$ 17,750,685	\$ 18,126,009	\$ 18,649,796	\$ 19,189,290	\$ 19,189,290
GOF Support	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000
Grants (estimated)	\$ 4,727,784	\$ 5,128,699	\$ 5,420,000	\$ 5,935,000	\$ 6,215,000	\$ 6,215,000
Bond Principal Repayment - Sidewalks	\$ 64,740	\$ 64,854				
State Investment	\$ 7,806,043	\$ 7,909,899	\$ 8,016,214	\$ 8,125,040	\$ 8,236,431	\$ 8,236,431
Cash Available (FY2023)	\$ 16,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 50,453,793	\$ 35,187,745	\$ 35,895,831	\$ 37,043,444	\$ 37,974,329	\$ 37,974,329
USES - VITAL STREETS						
FISCAL YEAR	FY2025	FY2026	FY2027	FY2028	FY2029	
Transfer - Sidewalks (Share of Income Tax)	\$ 2,803,459	\$ 2,840,110	\$ 2,900,161	\$ 2,983,967	\$ 3,070,286	\$ 3,070,286
Bond/Interest Payments	\$ 2,122,500	\$ 2,126,250				
Traffic Safety/Signals	\$ 845,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000
Trunkline - Act 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bridges	\$ 560,000	\$ 1,311,600	\$ 80,000	\$ 91,000	\$ 50,000	\$ 50,000
FAU	\$ 14,789,343	\$ 9,175,132	\$ 7,126,222	\$ 11,814,519	\$ 10,413,139	\$ 10,413,139
Preventative Maintenance	\$ 3,017,610	\$ 2,614,306	\$ 1,234,914	\$ 5,741,110	\$ 6,176,075	\$ 6,176,075
Rehabilitation	\$ 4,440,642	\$ 333,951	\$ 717,728	\$ 1,676,184	\$ 4,237,064	\$ 4,237,064
Reconstruction	\$ 7,331,091	\$ 6,226,875	\$ 5,173,580	\$ 4,397,225	\$ -	\$ -
MNF	\$ 807,026	\$ 264,264	\$ 243,936	\$ 377,200	\$ 731,912	\$ 731,912
Preventative Maintenance	\$ 395,819	\$ 264,264	\$ 243,936	\$ 377,200	\$ 731,912	\$ 731,912
Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reconstruction	\$ 411,207	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL	\$ 19,454,031	\$ 9,237,042	\$ 14,951,900	\$ 10,595,272	\$ 12,166,642	\$ 12,166,642
Preventative Maintenance	\$ 16,278,022	\$ 8,385,431	\$ 9,718,542	\$ 5,923,528	\$ 8,336,134	\$ 8,336,134
Rehabilitation	\$ 1,603,690	\$ 851,611	\$ 5,233,358	\$ 4,671,744	\$ 2,428,668	\$ 2,428,668
Reconstruction	\$ 1,572,318	\$ -	\$ -	\$ -	\$ 1,401,840	\$ 1,401,840
GRANTS	\$ 4,727,784	\$ 5,128,699	\$ 5,420,000	\$ 5,935,000	\$ 6,215,000	\$ 6,215,000
CIPP Lining of Storm Sewers	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
ROW/Green Infrastructure Maintenance	\$ 325,000	\$ 350,000	\$ 375,000	\$ 400,000	\$ 425,000	\$ 425,000
Contingency Account	\$ 3,903,022	\$ 3,954,950	\$ 4,008,107	\$ 4,062,520	\$ 4,118,216	\$ 4,118,216
	\$ 50,437,164	\$ 35,163,046	\$ 35,880,326	\$ 37,034,478	\$ 37,965,194	\$ 37,965,194
Sources Less Uses	\$ 16,629	\$ 24,700	\$ 15,505	\$ 8,966	\$ 9,135	\$ 9,135

VITAL STREETS

FY2025 – FY2029 Capital Plan

ADVANCE, FY2016 - FY2024												
Local	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	423.0	97.656	\$11,091,112	385.0	79.341	\$10,831,608	422.0	101.568	\$18,153,898	1230.0	278.565	\$40,076,618
Rehabilitation	5.0	1.568	\$1,204,833	24.0	6.078	\$3,627,037	24.0	8.301	\$6,161,345	53.0	15.947	\$10,993,216
Reconstruction	19.0	4.646	\$6,319,344	17.0	6.400	\$6,526,719	10.0	4.089	\$6,727,534	46.0	15.135	\$19,573,596
LOCAL TOTAL	447.0	103.870	\$18,615,289	426.0	91.819	\$20,985,364	456.0	113.958	\$31,042,776	1329.0	309.647	\$70,643,430
Major Non-FAU	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	55.0	12.738	\$1,537,063	39.0	9.118	\$1,388,187	70.0	19.918	\$2,323,125	164.0	41.773	\$5,248,375
Rehabilitation	15.5	7.436	\$4,443,802	10.0	3.817	\$2,417,028	10.5	2.062	\$1,273,672	36.0	13.315	\$8,134,502
Reconstruction	9.0	2.201	\$4,774,541	6.0	0.769	\$1,159,315	4.0	2.149	\$3,317,773	19.0	5.118	\$9,251,629
MAJOR NON-FAU TOTAL	79.5	22.374	\$10,755,406	55.0	13.704	\$4,964,530	84.5	24.128	\$6,914,571	219.0	60.206	\$22,634,507
FAU	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	137.0	50.956	\$6,514,240	131.5	68.458	\$11,325,427	56.5	27.581	\$4,876,339	325.0	146.994	\$22,716,007
Rehabilitation	21.5	12.067	\$10,737,472	21.0	10.229	\$11,243,786	25.5	13.813	\$9,916,494	68.0	36.109	\$31,897,752
Reconstruction	21.0	6.265	\$13,127,568	28.0	7.825	\$16,009,318	11.0	3.457	\$9,225,581	0.0	17.547	\$38,362,467
FAU TOTAL	179.5	69.289	\$30,379,280	180.5	86.512	\$38,578,531	93	44.851	\$24,018,414	393.0	200.651	\$92,976,225
TOTAL LOCAL, MAJOR NON-FAU and FAU	706.0	195.532	\$61,356,184	661.5	192.035	\$67,032,206	633.5	182.937	\$62,728,381	1941.0	570.504	\$186,254,162

VITAL STREETS

FY2025 – FY2029 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	25.0	25.000	\$3,728,092	32.0	11.072	\$4,482,640	46.0	15.551	\$8,067,291	103.0	51.623	\$16,278,022
Rehabilitation	4.0	0.000	\$576,290	2.0	0.604	\$611,453	4.0	0.601	\$415,947	10.0	1.205	\$1,603,690
Reconstruction	5.0	0.684	\$1,472,318	0.0	0.000	\$0	1.0	0.186	\$100,000	6.0	0.87	\$1,572,318
LOCAL TOTAL	34.0	25.684	\$5,776,701	34.0	11.677	\$5,094,093	51.0	16.338	\$8,583,238	119.0	53.698	\$19,454,031
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	0.0	0.000	\$0	0.0	0.000	\$0	1.0	0.251	\$395,819	1.0	0.251	\$395,819
Rehabilitation	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0
Reconstruction	1.0	0.239	\$411,207	0.0	0.000	\$0	0.0	0.000	\$0	1.0	0.239	\$411,207
MAJOR NON-FAU TOTAL	1.0	0.239	\$411,207	0.0	0.000	\$0	1.0	0.251	\$395,819	2.0	0.490	\$807,026
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1.0	0.230	\$318,780	0.0	0.000	\$0	3.0	1.897	\$2,698,830	4.0	2.127	\$3,017,610
Rehabilitation	2.0	0.588	\$855,981	1.0	0.867	\$2,463,399	2.0	0.805	\$1,121,262	5.0	2.260	\$4,440,642
Reconstruction	1.0	0.275	\$4,022,881	2.0	0.598	\$2,242,300	1.0	0.053	\$1,065,910	4.0	0.925	\$7,331,091
FAU TOTAL	4.0	1.093	\$5,197,643	3.0	1.465	\$4,705,699	6.0	2.755	\$4,886,002	13.0	5.312	\$14,789,343
TOTAL LOCAL, MAJOR NON-FAU and FAU	39.0	27.016	\$11,385,550	37.0	13.141	\$9,799,791	58.0	19.343	\$13,865,058	134.0	59.500	\$35,050,399
			\$72,741,734			\$76,831,998			\$76,593,439			

VITAL STREETS

FY2025 – FY2029 Capital Plan

FY2028													
Local	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	1.0	2.026	\$250,000	5.0	1.818	\$2,127,944	7.0	12.052	\$3,545,584	13.0	15.896	\$5,923,528	
Rehabilitation	3.0	1.776	\$3,282,048	0.0	0.000	\$0	1.0	0.752	\$1,389,696	4.0	2.528	\$4,671,744	
Reconstruction	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	
LOCAL TOTAL	4.0	3.802	\$3,532,048	5.0	1.818	\$2,127,944	8.0	12.804	\$4,935,280	17.0	18.424	\$10,595,272	
Major Non-FAU	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	0.000	\$0	1.0	0.150	\$377,200	0.0	0.000	\$0	1.0	0.150	\$377,200	
Rehabilitation	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	
Reconstruction	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	
MAJOR NON-FAU TOTAL	0.0	0.000	\$0	1.0	0.150	\$377,200	0.0	0.000	\$0	1.0	0.150	\$377,200	
FAU	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	3.0	1.369	\$1,184,934	5.0	2.292	\$3,877,344	1.0	0.784	\$678,832	9.0	4.445	\$5,741,110	
Rehabilitation	1.0	0.598	\$556,771	1.0	1.21	\$1,077,747	0.0	0.000	\$41,667	2.0	1.808	\$1,676,184	
Reconstruction	1.0	0.307	\$3,625,025	0.0	0.000	\$0	0.0	0.000	\$772,200	1.0	0.307	\$4,397,225	
FAU TOTAL	5.0	2.274	\$5,366,729	6.0	3.502	\$4,955,091	1.0	0.784	\$1,492,699	12.0	6.560	\$11,814,519	
TOTAL LOCAL, MAJOR NON-FAU and FAU	9.0	6.076	\$8,898,777	12.0	5.470	\$7,460,235	9.0	13.588	\$6,427,979	30.0	25.134	\$22,786,991	
			\$96,696,985				\$95,926,223				\$97,329,449		

VITAL STREETS

FY2025 – FY2029 Capital Plan

FY2029												
Local	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	1.0	4.920	\$1,624,138	4.0	2.011	\$2,162,172	7.0	9.796	\$4,549,824	12.0	16.727	\$8,336,134
Rehabilitation	1.0	0.148	\$390,720	1.0	0.109	\$359,700	1.0	0.489	\$1,678,248	3.0	0.746	\$2,428,668
Reconstruction	1.0	0.232	\$689,040	1.0	0.108	\$712,800	\$0	0.0	\$0	2.0	0.340	\$1,401,840
LOCAL TOTAL	3	5.300	\$2,703,898	6	2.228	\$3,234,672	8	10.285	\$6,228,072	17.0	17.813	\$12,166,642
Major Non-FAU	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	0.000	\$0	0.0	0.000	\$0	1.0	0.369	\$731,912	1.0	0.369	\$731,912
Rehabilitation	0.0	0	\$0	0.0	0	\$0	0.0	0	\$0	0.0	0	\$0
Reconstruction	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0	\$0
MAJOR NON-FAU TOTAL	0	0	\$0	0	0	\$0	1	0.369	\$731,912	1.0	0.369	\$731,912
FAU	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	3.0	1.219	\$1,286,724	5.0	4.435	\$4,889,351	0.0	0.000	\$0	8.0	5.654	\$6,176,075
Rehabilitation	3.0	1.710	\$3,427,731	1.0	0.275	\$767,667	0.0	0.000	\$41,667	4.0	1.985	\$4,237,064
Reconstruction	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0	0.0	0.000	\$0
FAU TOTAL	6.0	2.929	\$4,714,455	6.0	4.71	\$5,657,017	0.0	0.000	\$41,667	12.0	7.639	\$10,413,139
TOTAL LOCAL, MAJOR NON-FAU and FAU	9.0	8.229	\$7,418,353	12.0	6.938	\$8,891,689	9.0	10.654	\$7,001,650	30.0	25.821	\$23,311,692
			\$104,115,338			\$104,817,911			\$104,331,100			

VITAL STREETS

FY2025 – FY2029 Capital Plan

ALL YEARS ¹												
Local	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	486.0	144.736	\$22,368,015	457.0	110.613	\$24,744,179	503.0	151.306	\$41,606,080	1446.0	406.655	\$88,718,275
Rehabilitation	20.0	5.796	\$7,173,362	37.0	8.817	\$6,110,013	37.0	12.254	\$12,498,912	94	26.866	\$25,782,287
Reconstruction	25.0	5.562	\$8,480,702	18.0	6.508	\$7,239,519	11.0	4.275	\$6,827,534	54	16.345	\$22,547,754
LOCAL TOTAL	531.0	156.094	\$38,022,079	512.0	125.938	\$38,093,711	551.0	167.835	\$60,932,526	1594.0	449.867	\$137,048,316
Major Non-FAU	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	55.0	12.738	\$1,537,063	41.0	9.938	\$2,029,651	73.0	20.692	\$3,694,792	169	43.367	\$7,261,506
Rehabilitation	15.5	7.436	\$4,443,802	10.0	3.817	\$2,417,028	10.5	2.062	\$1,273,672	36	13.315	\$8,134,502
Reconstruction	10.0	2.440	\$5,185,747	6.0	0.769	\$1,159,315	4.0	2.149	\$3,317,773	20	5.357	\$9,662,835
MAJOR NON-FAU TOTAL	80.5	22.613	\$11,166,612	57	14.524	\$5,605,994	87.5	24.902	\$8,286,238	225	62.039	\$25,058,844
FAU	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	146.0	54.865	\$11,131,116	142.5	76.084	\$21,359,776	61.5	30.763	\$9,009,129	350	161.711	\$41,500,021
Rehabilitation	28.5	15.649	\$16,254,016	24.0	12.581	\$15,844,882	27.5	14.618	\$11,204,423	80	42.848	\$43,303,321
Reconstruction	31.0	9.314	\$25,935,306	33.0	8.789	\$21,409,768	15.0	3.819	\$14,146,164	79.0	21.922	\$61,491,238
FAU TOTAL	205.5	79.829	\$53,320,437	199.5	97.454	\$58,614,426	104	49.200	\$34,359,716	509.0	226.482	\$146,294,579
TOTAL LOCAL, MAJOR NON-FAU and FAU	817.0	258.536	\$104,115,338	768.5	237.916	\$104,817,911	742.5	241.936	\$104,331,100	2328.0	738.388	\$308,401,739

¹ ALL YEARS includes ADVANCE, FY2016 - FY2024 and FY2025 - FY2029

FAU Street Work FY2025

Estimated Cost = \$ 14,789,343 Centerline Miles = 5.312

Rotomill/Resurface 1-1/2"
Estimated Cost = \$ 3,017,610
Centerline Miles = 2.127

Rotomill/Resurface 3"
Estimated Cost = \$4,440,642
Centerline Miles = 2.260

- Burton Street – Division Avenue to Eastern Avenue (0.950) \$1,309,770
- Burton Street – Eastern Avenue to Kalamazoo Avenue (0.680) \$807,840
- Kalamazoo Avenue - Alger Street to Burton Street (0.502) \$900,000
- Boston Street - Calvin Avenue to Plymouth Avenue (0.585) \$694,980
- Cherry Street – Sheldon Avenue to LaGrave Avenue and Jefferson Avenue to Madison Avenue (0.290) \$500,000
- Knapp Street – Truxton Drive to East City Limit \$882,000
- Michigan Street – Maryland Avenue to Leffingwell Avenue (0.867) \$1,539,732
- O'Brien Road – Covell Avenue to Butterworth Avenue (0.522) \$698,930

FAU Street Work FY2025

Estimated Cost = \$ 14,789,343 Centerline Miles = 5.312

Reconstruction

Estimated Cost = \$ 7,331,091

Centerline Miles = 0.925

- Ann Street – Monroe Avenue to Plainfield Avenue (0.545) \$582,900
- Cesar E. Chavez Avenue – Clyde Park Avenue to Stolpe Street \$1,081,345
- Cesar E. Chavez Avenue – Stolpe Street to Hall Street \$1,218,428
- Cesar E. Chavez Avenue – Hall Street to Beacon Street (0.275) \$1,050,949
- Division Avenue – Fulton Street to Michigan Street \$215,650
- Ionia/Division Avenues – I-196 WB On-Ramp to Mason Street \$1,050,000
- Wealthy Street – Ethel Street to East City Limits \$1,344,319
- Wealthy Street – Richard Terrace Street to Ethel Street (0.105) \$787,500

Major Non-FAU Street Work FY2025

Estimated Cost = \$ 807,026 Centerline Miles = 0.490

Rotomill/Resurface 1-1/2"

Estimated Cost = \$ 395,819 Centerline Miles = 0.251

- Kalamazoo Avenue – Alexander Street to Martin Luther King Jr. Street (0.251) \$395,819

Reconstruction

Estimated Cost = \$ 411,207 Centerline Miles = 0.239

- Stevens Street - Steele Avenue to Randolph Avenue (0.239) \$411,207

Bridge Work FY2025

- Preventative Maintenance of MICHIGAN STREET BRIDGE over Division Avenue and WEALTHY STREET BRIDGE over the Grand River \$560,000

Local Street Work FY2025

Estimated Cost = \$ 19,454,031 Centerline Miles = 53.698

Rotomill/Resurface 1½"

Estimated Cost = \$ 16,278,022

Centerline Miles = 51.623

- 5th Street – Pine Avenue to Stocking Avenue and McReynolds Avenue to Muskegon Avenue (0.421) \$245,187
- 9th Street – Fremont Avenue to Alpine Avenue (0.249) \$128,714
- Ardmore Street – Kalamazoo Avenue to Giddings Avenue (0.070) \$129,360
- Ardmore Street - Linden Avenue to Eastern Avenue (0.125) \$85,356
- Auburn Avenue – Lake Drive to Fulton Street (0.312) \$165,925
- Avondale Avenue – Ardmore Street to Rosemont Avenue (0.150) \$71,699
- Baker Park Drive - 32nd Street to Dawes Avenue (0.251) \$249,193
- Baltimore Drive – Fulton Street to Academy Drive (0.170) \$179,520
- Beechwood Street – Fuller Avenue to Carlton Avenue (0.249) \$262,944
- Bel Air Drive – Fulton Street to Academy Drive (0.165) \$139,392
- Belknap Avenue – Aberdeen Street to Sligh Boulevard (0.211) \$164,840
- Beulah Street – Lafayette Avenue to Madison Avenue (0.125) \$39,382
- Bromley Drive – Chamberlain Avenue to North End (0.282) \$171,713
- Brook Trails Drive – 32nd Street to Brook Trails Court (0.140) \$137,614
- Brunsink Drive – Lakeside Drive to Worcester Drive (0.282) \$191,526
- Burning Tree Drive – Glen Echo Drive to Inverness Drive (0.321) \$219,194
- Calvin Avenue – Hall Street to Martin Luther King Jr. Street (0.751) \$339,702
- Carlton Avenue – Beechwood Street to Kelsey Street (0.181) \$91,945
- Chamberlain Avenue – S. Norwalk Drive to Southampton Drive (0.182) \$127,871

Local Street Work FY2025

Estimated Cost = \$ 19,454,031 Centerline Miles = 53.698

Rotomill/Resurface 1½" (continued)

Estimated Cost = \$ 16,278,022

Centerline Miles = 51.623

- Colton Drive - Conlon Avenue to Covington Drive (0.080) \$25,505
- Comstock Boulevard – Monique Drive to Paris Avenue (0.426) \$275,000
- Covington Drive – Colton Drive to Norfolk Road (0.142) \$42,712
- Covington Drive – Colton Drive to Ardmore Street (0.082) \$36,637
- Dawes Avenue – 32nd Street to Baker Park Drive (0.238) \$109,393
- Deloney Ave SW - W Fulton St to Veto St NW (0.062) \$38,248
- Dickinson Street – Kalamazoo Avenue to Giddings Avenue (0.244) \$175,000
- Dorroll Street – Diamond Avenue to Fuller Avenue (0.251) \$138,830
- Douglas Street – Straight Avenue to Lexington Avenue (0.187) \$80,338
- Duiker Avenue – Graceland Street to Eleanor Street (0.130) \$80,197
- Duiker Avenue – Knapp Street to Graceland Street (0.120) \$74,029
- Durham Avenue – Carlton Avenue to 3 Mile Road (0.151) \$134,569
- Eastern Avenue – Eleanor Street to Aberdeen Street (0.249) \$217,382
- Edna Street – Blaine Avenue to Nelson Avenue (0.347) \$389,601
- Elmwood Street – Monroe Avenue to Lafayette Avenue (0.416) \$291,277
- Fairfield Avenue – 7th Street to Leonard Street (0.509) \$298,016
- Fox Street - W. End to Buchanan Avenue (0.245) \$130,294
- Fremont Avenue – Myrtle Street to Richmond Street (0.124) \$117,989
- Fruitwood Drive – Covell Avenue to Woodcrest Drive (0.174) \$0

Local Street Work FY2025

Estimated Cost = \$ 19,454,031 Centerline Miles = 53.698

Rotomill/Resurface 1½" (continued)

Estimated Cost = \$ 16,278,022 Centerline Miles = 51.623

- Fultonwood Drive – South end to Fulton Street (0.66) \$40,188
- Garfield Avenue – Walker Avenue to Leonard Street (0.265) \$124,124
- Gilbert Street - Madison Avenue to Paris Avenue (0.198) \$138,994
- Glen Echo Drive – Barfield Drive to Meadowbrook Street (0.126) \$54,132
- Glen Echo Drive - Meadowbrook Street to North End (0.060) \$95,040
- Globe Street – Lakeside Drive to Worcester Drive (0.096) \$67,448
- Griggs Street – Kalamazoo Avenue to Giddings Avenue (0.156) \$148,976
- Grove Bluff Court - Grove Bluff Drive to East End (0.072) \$39,829
- Gunnison Avenue - Butterworth Street to Fulton Street (0.348) \$214,682
- Heathcliffe Drive – grove Bluff Drive to East end (0.149) \$82,414
- Herrick Avenue - Leonard Street to Spencer Street and Sweet Street to Kentwood Street (0.481) \$314,943
- Hollister Avenue – Wealthy Street to Fairmount Street (0.137) \$58,857
- Hollywood Street – Plainfield Avenue to Pasadena Drive (0.047) \$27,999
- Hubbard Street – Briggs Boulevard to Coit Avenue (0.241) \$117,913
- Innes Street – Union Avenue to Grand Avenue (0.125) \$106,931
- Inverness Road – Breton Road to Burning Tree Drive (0.131) \$103,752
- Jackson Street - Lexington Avenue to Seward Avenue (0.061) \$55,569
- Johnston Street – Kalamazoo Avenue to Giddings Avenue (0.127) \$113,177

Local Street Work FY2025

Estimated Cost = \$ 19,454,031 Centerline Miles = 53.698

Rotomill/Resurface 1½" (continued)

Estimated Cost = \$ 16,278,022 Centerline Miles = 51.623

- Kendall Street – Kalamazoo Avenue to Kentridge Drive (0.309) \$0
- Kenosha Drive - Division Avenue to Madison Avenue (0.468) \$174,252
- Kentwood Street - Country Club Drive to Fuller Avenue (0.333) \$184,177
- Kentwood Street – Diamond Avenue to Fuller Avenue (0.260) \$143,802
- Lafayette Avenue - Garden Street to Hall Street (0.302) \$192,729
- Lakeside Drive – Michigan Street to Brunsink (North) Drive (0.218) \$148,059
- Linden Avenue – Griggs Street to Dickinson Street (0.114) \$72,752
- Martin Avenue – Griggs Street to Dickinson Street (0.115) \$73,390
- Mayhew Wood Drive - Eastern Avenue to Blaine Avenue (0.247) \$136,612
- Meadowbrook Street - Glen Echo Drive to Woodlawn Avenue (0.200) \$121,782
- Merrifield Street – Blaine Avenue to Nelson Avenue (0.206) \$122,699
- Mission Hills Drive – Capilano Drive to Mission Hills Court (0.149) \$82,414
- Morningside Drive – Burton Street to Hampshire Street (0.418) \$441,408
- Mulford Street - Marshall Avenue to Aleda Avenue and Aleda Avenue - Mulford Street to Alger Street and Marshall Street – Mulford Drive to Alger Street (0.314) \$187,545
- Oak Industrial Drive – Leffingwell Avenue to East end (0.227) \$196,702
- Ontario Avenue – Knapp Street to Ridgeway Street (0.171) \$98,215

Local Street Work FY2025

Estimated Cost = \$ 19,454,031 Centerline Miles = 53.698

Rotomill/Resurface 1½" (continued)

Estimated Cost = \$ 16,278,022

Centerline Miles = 51.623

- Orville Street – Kalamazoo Avenue to Giddings Avenue (0.213) \$189,816
- Palace Avenue – Stewart Street to Burton Street (0.105) \$58,074
- Paris Avenue - Griggs Street to Dickinson Street and 270' South of Oakdale Street to Adams Street (0.230) \$168,606
- Park Street - John Ball Park Drive to Richards Avenue (0.110) \$44,108
- Park Street - Garfield Avenue to Straight Avenue (0.501) \$298,411
- Parmelee Avenue _ Parmelee Court to Leonard Street (0.29) \$151,619
- Peninsular Drive – West end to East Paris Avenue (0.145) \$108,667
- Poinsettia Avenue – 36th Street to VanAuken Street (0.338) \$267,705
- Powers Avenue – Webster Street to Richmond Street (0.126) \$67,545
- Prospect Avenue – Bradford Street to Cedar Street (0.244) \$140,143
- Quarry Avenue – 11th Street to Leonard Street (0.264) \$157,246
- Radcliff Avenue – Burton Street to Hampshire Street (0.415) \$247,191
- Radcliff Avenue – South end to Claystone Street (0.092) \$102,873
- Rosalie Avenue – South end to Leonard Street (0.465) \$261,364
- Stafford Avenue – South end to Griggs Street (0.647) \$386,655
- Stilesgate Street – Kalamazoo Avenue to Chamberlain Avenue (0.416) \$238,933
- Sutton Street – Buchanan Avenue to Division Avenue (0.248) \$131,889
- Travis Street - 80' E of Coit Avenue to Lafayette Avenue (0.124) \$76,499

Local Street Work FY2025

Estimated Cost = \$ 19,454,031 Centerline Miles = 53.698

Rotomill/Resurface 1½" (continued)

Estimated Cost = \$ 16,278,022 Centerline Miles = 51.623

- Union Avenue – Lyon Street to Michigan Street (0.191) \$125,248
- Union Avenue – Worden Street to Martin Luther King Jr. Drive (0.062) \$40,656
- Valley Forge Street – Monticello Drive to Covell Avenue (0.218) \$153,165
- Vassar Street – Woodlawn Avenue to Ridgewood Avenue (0.126) \$56,293
- Vineland Avenue – South end to 28th Street (0.236) \$135,548
- Watson Street - Garfield Avenue to Gunnison Avenue (0.315) \$201,025
- Westview Avenue – Burritt Street to 7th Street (0.250) \$128,808
- Willard Avenue - Burton Street to Dickinson Street (0.367) \$342,669
- Wolverine Drive – Coit Avenue to Belknap Avenue (0.221) \$122,461
- Woodlawn Court - West End to Woodlawn Avenue (0.035) \$19,361
- Woodmeadow Drive - Mulford Drive to Woodlawn Avenue (0.095) \$40,814
- Worcester Drive – Globe Street to Brunsink Drive (0.121) \$73,678
- Temporary Paving – Various Locations (12.964) \$1,600,000

Local Street Work FY2025

Estimated Cost = \$ 19,454,031 Centerline Miles = 53.698

Rotomill/Resurface 3"

Estimated Cost = \$ 1,603,690 Centerline Miles = 1.205

- Bent Tree Avenue – Knapp Street to Meadowglen Drive (.0284) \$130,781
- Blaine Avenue – Alger Street to Edna Street (0.126) \$94,558
- Dickinson Street - West End to Buchanan Avenue, Horton Avenue to Jefferson Avenue and Madison Avenue to College Avenue (0.500) \$298,010
- Emperor Street – 200' W of Olive Avenue to Front Avenue (0.148) \$53,160
- Fair Street – Division Avenue to Jefferson Avenue (0.188) \$136,384
- Hovey Street - Garfield Avenue to Straight Avenue (0.188) \$163,538
- Portman Lane – West end to Breton Avenue (0.075) \$43,912
- Omena Drive - Burton Street to Onaway Road (0.275) \$160,000

Reconstruction

Estimated Cost = \$1,572,318 Centerline Miles = 0.870

- Beacon Street – Cesar E. Chavez Avenue to Caulfield Alley (0.061) \$0
- Chestnut Street – West end to Godfrey Avenue (0.105) \$250,000
- Fremont Avenue - 3rd Street to 4th Street (0.075) \$122,318
- Garfield Avenue – Butterworth Street to Fulton Street (0.443) \$1,100,000
- Neland Avenue – Bates Street to Dunham Street (0.186) \$100,000

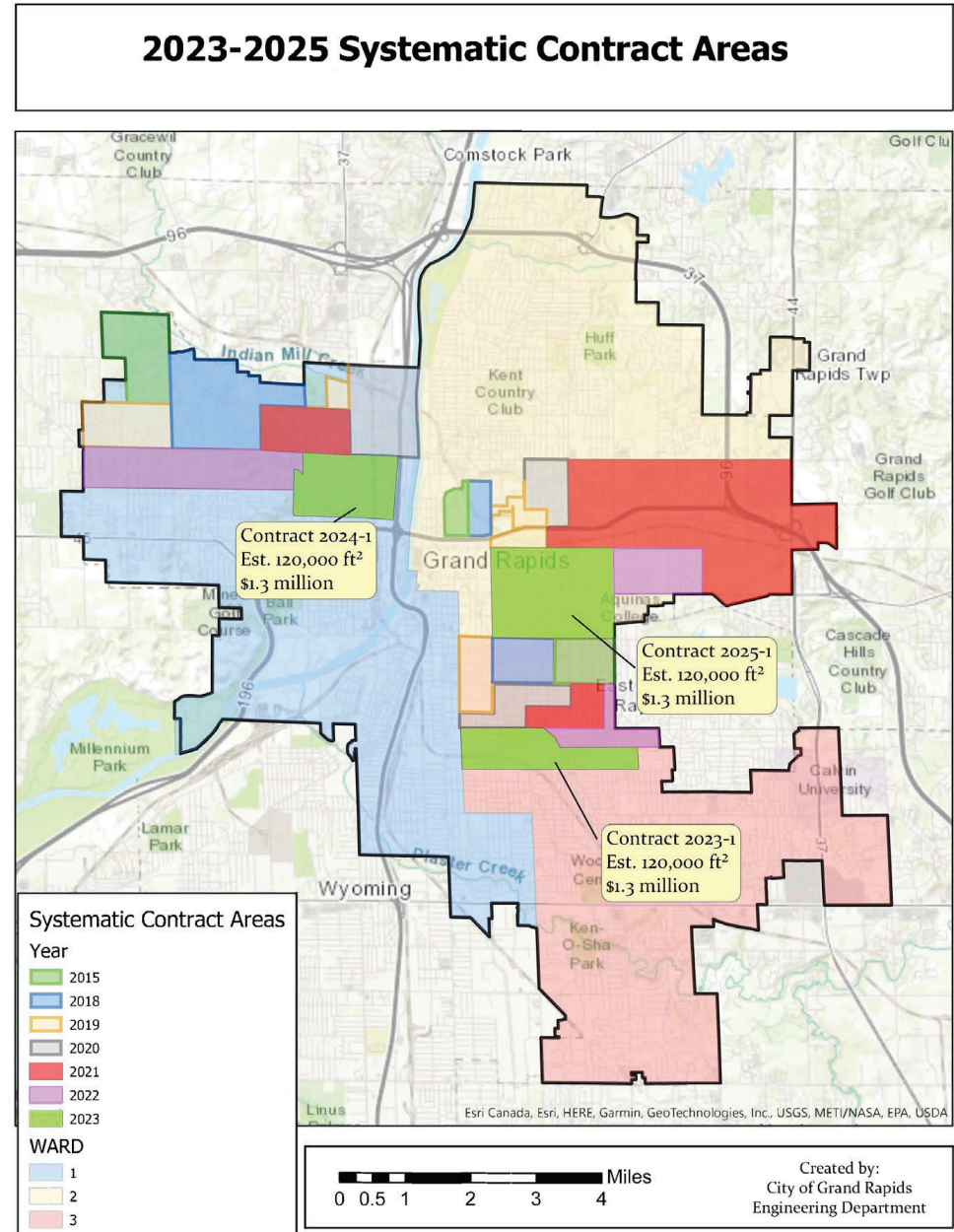
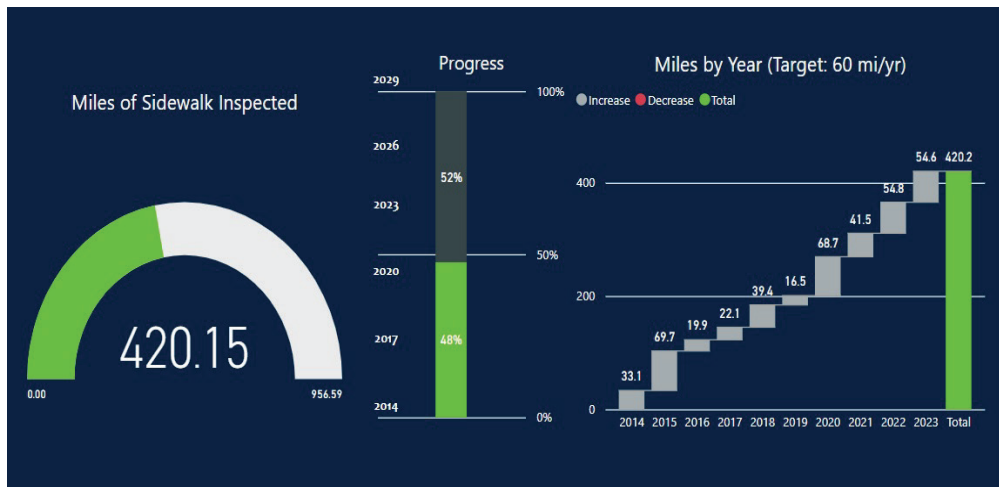
Sidewalk Work FY2025

Scheduled and Proposed Work

FY2025 Proposed Work (Construction Year 2024)

- Systematic Contract 1st Ward \$1,200,000
- Systematic Contract 3rd Ward \$200,000
- Public Request Contracts \$300,000
- ADA Ramp Upgrades \$200,000
- Connectivity Project \$250,000
- FY25 Planned Expenditures \$2,150,000**

- FY24 (Construction Year 2023) Ward 3 - Completed
- FY25 (Construction Year 2025) Ward 1
- FY 26 (Construction Year 2026) Ward 2



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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	3,100,000	2,500,000	0	0	0	0	0	0	0
539-State Grants	282,635	299,642	299,642	446,683	298,344	298,344	298,344	298,344	298,344
580-Contributions from Local Units	0	0	0	0	0	0	0	0	0
600-Charges For Services	3,167,517	3,046,382	3,046,382	2,972,555	2,524,537	2,361,355	2,210,174	2,070,120	1,940,388
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(10,563)	33,998	33,998	59,201	54,693	53,675	54,633	54,691	53,932
671-Other Revenues	(698)	0	0	0	0	0	0	0	0
695-Other Financing Sources-General Fund Operating Subsidy	6,033,941	6,200,506	6,200,506	6,200,506	9,216,193	9,974,675	10,845,413	11,495,413	12,145,413
695-Other Financing Sources-Capital Reserve Fund Subsidy	1,190,676	1,192,659	1,192,659	1,192,659	1,191,165	1,131,551	0	0	0
61ST DISTRICT COURT Total Revenues	13,763,508	13,273,187	10,773,187	10,871,604	13,284,932	13,819,600	13,408,564	13,918,568	14,438,077
Expenditures					0				
701-Personal Services	7,318,360	7,946,941	7,946,941	7,668,490	8,050,223	8,404,394	8,717,733	9,079,571	9,363,725
751-Supplies	93,373	101,207	101,207	135,240	170,900	178,694	186,916	195,593	204,747
800-Other Services And Charges	4,589,526	5,590,160	5,620,890	4,826,228	5,824,604	5,906,595	4,882,017	5,070,780	5,272,267
970-Capital Outlays	57,867	87,822	87,822	51,202	63,300	30,261	31,259	32,307	33,407
995-Appropriation Lapse	0	(406,010)	(406,010)	0	(423,238)	(435,581)	(414,521)	(431,330)	(446,206)
995-Other Financing	0	0	0	0	0	0	0	0	0
61ST DISTRICT COURT Total Expenditures	12,059,126	13,320,120	13,350,850	12,681,160	13,685,789	14,084,363	13,403,404	13,946,921	14,427,940
61ST DISTRICT COURT NET INCOME (LOSS)	1,704,382	(46,933)	(2,577,663)	(1,809,556)	(400,857)	(264,763)	5,160	(28,353)	10,137
Fund Balance - Beginning of Year	1,525,417	3,229,799	3,229,799	3,229,799	1,420,243	1,019,386	754,623	759,783	731,430
Fund Balance - End of Year	3,229,799	3,182,866	652,136	1,420,243	1,019,386	754,623	759,783	731,430	741,567
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	1,808,869	1,998,018	2,002,628	1,902,174	2,052,868	2,112,654	2,010,511	2,092,038	2,164,191
Unassigned Fund Balance	1,420,930	1,184,848	(1,350,492)	(481,931)	(1,033,482)	(1,358,032)	(1,250,728)	(1,360,608)	(1,422,624)
Total	3,229,799	3,182,866	652,136	1,420,243	1,019,386	754,623	759,783	731,430	741,567
Unassigned Fund Balance as a % of Total Current Spending	11.8%	8.9%	-10.1%	-3.8%	-7.6%	-9.6%	-9.3%	-9.8%	-9.9%
Capital Reserve Subsidy	1,190,676	1,192,659	1,192,659	1,192,659	1,191,165	1,131,551	-	-	-
GOF Subsidy	6,033,941	6,200,506	6,200,506	6,200,506	9,216,193	9,974,675	10,845,413	11,495,413	12,145,413
Total Subsidy	7,224,617	7,393,165	7,393,165	7,393,165	10,407,358	11,106,226	10,845,413	11,495,413	12,145,413

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.

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.

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.

Parking System Operating Fund: This fund is used to account for the operation and maintenance of major parking facilities, surface parking lots and on-street 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. 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.

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

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 and 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.

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.

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

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 and 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.

Sewage Disposal System Bonds Funds: The Sewage Disposal System Bonds Funds 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. 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, and projects assigned must comply with bond rules to be eligible for reimbursement.

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%.

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 and expenditures in any given timeframe will be based on the scope and 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.

Water Revenue Bonds Funds: The Water Supply System Bond Projects Funds 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. 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. These funds must comply with the Internal Revenue Service Code, Section 1.150-2, and projects assigned must comply with bond rules to be eligible for reimbursement.

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	881,778	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	95,935	20,644	20,644	22,378	120,503	120,079	120,478	120,502	120,187
671-Other Revenues	495	241,650	241,650	0	20,000	20,000	20,000	20,000	20,000
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
BELKNAP ICE ARENA Total Revenues	978,208	262,294	262,294	22,378	140,503	140,079	140,478	140,502	140,187
Expenditures									
701-Personal Services	230,996	0	0	0	0	0	0	0	0
751-Supplies	34,864	0	0	0	0	0	0	0	0
800-Other Services And Charges	591,834	238,500	238,500	0	238,500	238,500	238,500	238,500	238,500
970-Capital Outlays	117,150	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
BELKNAP ICE ARENA Total Expenditures	974,844	238,500	238,500	0	238,500	238,500	238,500	238,500	238,500
BELKNAP ICE ARENA NET INCOME (LOSS)	3,364	23,794	23,794	22,378	(97,997)	(98,421)	(98,022)	(97,998)	(98,313)
Unrestricted Cash - Beginning of Year	969,442	972,805	972,805	972,805	995,183	897,186	798,765	700,743	602,745
Unrestricted Cash - End of Year	972,805	996,599	996,599	995,183	897,186	798,765	700,743	602,745	504,432
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	243,711	59,625	59,625	0	59,625	59,625	59,625	59,625	59,625
Unassigned Cash	729,094	936,974	936,974	995,183	837,561	739,140	641,118	543,120	444,807
Total	972,805	996,599	996,599	995,183	897,186	798,765	700,743	602,745	504,432
Unassigned Cash as a % of Total Current Spending	74.8%	392.9%	392.9%	0.0%	351.2%	309.9%	268.8%	227.7%	186.5%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	866	1,229	1,229	541	0	0	0	0	0
600-Charges For Services	750,815	810,350	810,350	718,563	809,100	825,490	842,219	859,290	876,715
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(20,344)	52,961	52,961	79,961	73,261	71,748	73,172	73,258	72,130
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	957,400	1,076,000	1,076,000	1,076,000	1,349,540	1,343,500	1,319,500	1,301,000	1,298,000
<i>CEMETERY OPERATING Total Revenues</i>	1,688,737	1,940,540	1,940,540	1,875,065	2,231,901	2,240,738	2,234,891	2,233,548	2,246,845
Expenditures									
701-Personal Services	468,596	631,995	631,995	487,515	706,527	737,204	764,295	796,136	819,422
751-Supplies	28,045	34,100	34,100	34,222	37,475	36,963	37,563	38,174	38,796
800-Other Services And Charges	666,066	820,551	820,551	834,351	868,621	872,052	892,605	913,758	935,325
970-Capital Outlays	84,234	150,000	1,200,000	151,084	4,000	2,000	2,000	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	125,043	121,737	121,737	121,737	121,365	123,825	126,333	128,894	131,508
<i>CEMETERY OPERATING Total Expenditures</i>	1,371,984	1,758,383	2,808,383	1,628,909	1,737,988	1,772,044	1,822,796	1,876,962	1,925,051
<i>CEMETERY OPERATING NET INCOME (LOSS)</i>	316,753	182,157	(867,843)	246,156	493,913	468,694	412,095	356,586	321,794
<i>Cash - Beginning of Year</i>	2,199,356	2,516,109	2,516,109	2,516,109	2,762,265	3,256,178	3,724,872	4,136,967	4,493,553
<i>Cash - End of Year</i>	2,516,109	2,698,266	1,648,266	2,762,265	3,256,178	3,724,872	4,136,967	4,493,553	4,815,347
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	321,938	402,096	402,096	369,456	433,497	442,511	455,199	469,241	481,263
Assigned to Capital	1,750,341	1,925,341	875,341	1,924,257	2,245,257	2,568,257	2,891,257	3,216,257	3,541,257
Unassigned Cash	443,830	370,829	370,829	468,551	577,424	714,104	790,511	808,055	792,827
Total	2,516,109	2,698,266	1,648,266	2,762,265	3,256,178	3,724,872	4,136,967	4,493,553	4,815,347
Unassigned Cash as a % of Total Current Spending	34.5%	23.1%	23.1%	31.7%	33.3%	40.3%	43.4%	43.1%	41.2%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	(244)	0	0	0	0	0	0	0	0
600-Charges For Services	1,257,446	1,212,423	1,342,423	1,228,099	1,294,834	1,320,730	1,347,145	1,374,089	1,401,569
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	16,001	19,759	19,759	29,551	27,074	26,515	27,042	27,073	26,657
671-Other Revenues	1,724	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	(9)	0	0	0	0	0
GOLF COURSE Total Revenues	1,274,927	1,232,182	1,362,182	1,257,641	1,321,908	1,347,245	1,374,187	1,401,162	1,428,226
Expenditures									
701-Personal Services	401,374	486,889	516,899	521,215	585,991	605,007	624,107	645,291	661,043
751-Supplies	192,719	163,035	95,236	131,205	121,425	123,854	126,332	128,858	131,433
800-Other Services And Charges	396,341	375,570	553,369	547,128	478,560	492,903	501,928	508,060	482,088
970-Capital Outlays	28,055	34,000	190,982	101,257	83,500	37,000	92,500	54,000	75,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
GOLF COURSE Total Expenditures	1,018,490	1,084,494	1,381,486	1,325,805	1,294,476	1,283,764	1,369,867	1,361,209	1,374,564
GOLF COURSE NET INCOME (LOSS)	256,437	147,688	(19,304)	(68,164)	27,432	63,481	4,320	39,953	53,662
Cash - Beginning of Year	779,648	1,036,086	1,036,086	1,036,086	967,922	995,354	1,058,835	1,063,155	1,103,108
Cash - End of Year	1,036,086	1,183,774	1,016,782	967,922	995,354	1,058,835	1,063,155	1,103,108	1,156,770
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	247,609	262,624	297,626	306,137	302,744	311,691	319,342	326,802	324,891
Assigned to Capital	788,477	921,150	719,156	661,785	692,610	747,144	743,813	776,305	831,879
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	1,036,086	1,183,774	1,016,782	967,922	995,354	1,058,835	1,063,155	1,103,108	1,156,770
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 2023	ADOPTED 2024	AMENDED 2024	ESTIMATE 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
600-Charges for Services	19,264,300	20,861,678	20,861,678	22,270,289	23,543,940	23,344,983	23,378,039	23,419,277	23,461,916
655-Fines & Forfeitures	409,506	462,400	462,400	483,020	465,000	465,000	465,000	465,000	465,000
664-Investment Income & Rentals	455,920	636,089	636,089	768,533	715,116	705,636	719,902	723,439	717,256
671-Other Revenues	149,406	82,000	82,000	79,765	17,000	17,000	17,000	17,000	17,000
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Parking Operating Total Revenues	20,279,132	22,042,167	22,042,167	23,601,607	24,741,056	24,532,619	24,579,941	24,624,716	24,661,172
Expenditures									
701-Personal Services	4,440,913	5,213,075	5,213,075	4,642,310	5,478,729	5,766,411	6,034,792	6,342,045	6,549,457
751-Supplies	294,002	241,200	241,200	239,142	240,525	242,957	245,460	248,039	250,694
800-Other Services and Charges	8,444,175	10,326,034	10,326,034	9,947,817	10,684,527	10,824,213	10,862,081	11,130,121	11,355,334
970-Capital Outlays	103,342	180,000	180,000	186,232	122,500	124,540	126,641	128,805	131,035
990-Debt Service	610,412	572,114	572,114	572,114	517,187	458,124	403,060	352,409	298,297
995-Other Financing	2,540,000	6,252,000	6,252,000	6,552,000	6,925,000	4,470,000	5,380,000	4,040,000	4,550,000
Parking Operating Total Expenditures	16,432,843	22,784,423	22,784,423	22,139,615	23,968,468	21,886,245	23,052,034	22,241,419	23,134,817
Parking Operating NET INCOME (LOSS)	3,846,289	-742,256	-742,256	1,461,992	772,588	2,646,374	1,527,907	2,383,297	1,526,355
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(1,725,000)	(1,775,000)	(1,775,000)	(1,775,000)	(1,830,000)	(1,880,000)	(1,930,000)	(1,985,000)	(2,040,000)
Net Other Sources & Uses	(1,725,000)	(1,775,000)	(1,775,000)	(1,775,000)	(1,830,000)	(1,880,000)	(1,930,000)	(1,985,000)	(2,040,000)
Net Change in Available Cash	2,121,289	(2,517,256)	(2,517,256)	(313,008)	(1,057,412)	766,374	(402,093)	398,297	(513,645)
Unrestricted Cash - Beginning of Year	11,021,226	13,142,515	13,142,515	13,142,515	12,829,507	11,772,095	12,538,469	12,136,376	12,534,673
Unrestricted Cash - End of Year	13,142,515	10,625,259	10,625,259	12,829,507	11,772,095	12,538,469	12,136,376	12,534,673	12,021,028
Reserve Targets									
Assigned to Operations - 25% of Total Spending	4,108,211	5,696,106	5,696,106	5,534,904	5,992,117	5,471,561	5,763,009	5,560,355	5,783,704
Unassigned Cash	9,034,304	4,929,153	4,929,153	7,294,603	5,779,978	7,066,908	6,373,368	6,974,318	6,237,324
Total	13,142,515	10,625,259	10,625,259	12,829,507	11,772,095	12,538,469	12,136,376	12,534,673	12,021,028
Unassigned Cash as a % of Total Expenditures	55.%	21.6%	21.6%	32.9%	24.1%	32.3%	27.6%	31.4%	27.%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028	FORECAST 2029
Revenues									
501-Federal Grants	3,828,651	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-119,495	0	0	0	0	0	0	0	0
695-Other Financing Sources	2,400,000	6,412,000	6,412,000	6,412,000	7,085,000	4,630,000	5,540,000	4,200,000	4,710,000
Parking Capital Projects Total Revenues	6,109,156	6,412,000	6,412,000	6,412,000	7,085,000	4,630,000	5,540,000	4,200,000	4,710,000
Expenditures									
701-Personal Services	858	0	0	0	0	0	0	0	0
751-Supplies	22,680	0	0	0	0	0	0	0	0
800-Other Services and Charges	657,486	0	0	0	0	0	0	0	0
970-Capital Outlays	4,967,800	6,412,000	6,412,000	6,412,000	7,085,000	4,630,000	5,540,000	4,200,000	4,710,000
995-Other Financing	0	0	0	0	0	0	0	0	0
Parking Capital Projects Total Expenditures	5,648,898	6,412,000	6,412,000	6,412,000	7,085,000	4,630,000	5,540,000	4,200,000	4,710,000
Parking Capital Projects NET INCOME (LOSS)	460,259	0	0	0	0	0	0	0	0
Restricted Cash - Beginning of Year	7,711,269	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528
Restricted Cash - End of Year	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528	8,171,528

**CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2025 FINAL FISCAL PLAN
MOBILE GR AND PARKING SERVICES DEPARTMENT (523)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029
						Proposed	Forecast	Forecast	Forecast	Forecast
5141	Parking Capital Projects	514116048	Access Cntl Equip Replace FY16	9760	Equipment	\$	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
		514117097	Gen Parking Projects	9880	Construction In Progress	\$ 800,000	\$ 450,000	\$ 250,000	\$ 200,000	\$ 200,000
		514118024	Asset Management	9880	Construction In Progress	\$ 3,000,000	\$ 1,100,000	\$ 2,100,000	\$ 1,100,000	\$ 1,500,000
		514118026	Communications and IT	9805	Computer Equipment	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		514118027	DASH	9810	Vehicles	\$ 830,000	\$ 425,000	\$ 435,000	\$ 445,000	\$ 455,000
		514119046	Transit Stop Improvements	9880	Construction In Progress	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
		514119077	Pedestrian Hybrid Beacon	9880	Construction In Progress	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
		514120032	Parking Facilities Access Improvements	9880	Construction In Progress	\$ 800,000	\$ 900,000	\$ 900,000	\$ 500,000	\$ 500,000
		514124028	Neighborhood Greenways	9880	Construction In Progress	\$ 700,000	\$ 800,000	\$ 900,000	\$ 1,000,000	\$ 1,100,000
		514125012	DOWNTOWN BICYCLE FACILITIES	9880	Construction In Progress	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
		514125013	Non-Motorized Network Expansion	9880	Construction In Progress	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Grand Total						\$ 7,085,000	\$ 4,630,000	\$ 5,540,000	\$ 4,200,000	\$ 4,710,000

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
450-Licenses & Permits	55,483	49,518	49,518	56,000	110,000	110,000	110,000	110,000	110,000
539-State Grants	3,907	0	0	0	0	0	0	0	0
600-Charges for Services	67,773,327	70,891,237	70,891,237	69,463,682	70,356,625	73,681,063	75,943,670	78,042,150	80,203,587
664-Investment Income & Rentals	1,649,451	1,377,770	1,377,770	1,778,001	1,639,494	1,608,213	1,637,663	1,639,438	1,616,123
671-Other Revenues	1,279,829	1,171,296	1,171,296	1,174,296	1,171,296	1,171,296	1,171,296	1,172,296	1,173,296
695-Other Financing Sources	4,671,382	0	0	0	0	0	0	0	0
Sewer Disposal Operations Total Revenues	75,433,378	73,489,821	73,489,821	72,471,979	73,277,415	76,570,572	78,862,629	80,963,884	83,103,006
Expenditures									
701-Personal Services	11,918,822	14,053,961	14,053,961	13,116,492	14,842,419	15,531,732	16,191,425	16,947,089	17,486,369
751-Supplies	3,024,179	3,799,289	3,963,650	3,872,399	3,886,566	4,161,089	4,127,088	4,255,747	4,361,476
800-Other Services and Charges	18,946,157	22,527,273	22,527,273	22,075,135	23,240,433	24,378,556	24,341,733	24,898,397	25,240,575
970-Capital Outlays	957,727	1,246,650	1,246,650	1,228,650	1,273,300	2,056,125	1,725,706	1,324,397	1,222,269
990-Debt Service	9,235,672	10,091,044	10,091,044	10,091,044	9,708,676	9,239,608	8,740,150	8,209,566	7,646,585
995-Other Financing	14,120,040	2,107,000	3,779,349	3,779,349	9,216,000	18,129,000	6,908,000	6,612,000	-1,068,000
Sewer Disposal Operations Total Expenditures	58,202,597	53,825,217	55,661,927	54,163,069	62,167,394	73,496,110	62,034,102	62,247,196	54,889,274
Sewer Disposal Operations NET INCOME (LOSS)	17,230,781	19,664,604	17,827,894	18,308,910	11,110,021	3,074,462	16,828,527	18,716,688	28,213,732
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(13,390,000)	(13,935,000)	(13,935,000)	(13,935,000)	(14,784,440)	(15,311,522)	(15,853,737)	(16,381,089)	(12,213,580)
Net Other Sources & Uses	(13,390,000)	(13,935,000)	(13,935,000)	(13,935,000)	(14,784,440)	(15,311,522)	(15,853,737)	(16,381,089)	(12,213,580)
Net Change in Available Cash	3,840,781	5,729,604	3,892,894	4,373,910	(3,674,419)	(12,237,060)	974,790	2,335,599	16,000,152
Unrestricted Cash - Beginning of Year	29,111,170	32,951,952	32,951,952	32,951,952	37,325,862	33,651,442	21,414,382	22,389,172	24,724,771
Unrestricted Cash - End of Year	32,951,952	38,681,556	36,844,846	37,325,862	33,651,442	21,414,382	22,389,172	24,724,771	40,724,923
Reserve Targets									
Assigned to Operations - 25% of Total Spending	14,550,649	13,456,304	13,915,482	13,540,767	15,541,849	18,374,028	15,508,526	15,561,799	13,722,319
Unassigned Cash	18,401,302	25,225,251	22,929,364	23,785,094	18,109,594	3,040,355	6,880,647	9,162,972	27,002,605
Total	32,951,952	38,681,556	36,844,846	37,325,862	33,651,442	21,414,382	22,389,172	24,724,771	40,724,923
Unassigned Cash as a % of Total Expenditures	31.6%	46.9%	41.2%	43.9%	29.1%	4.1%	11.1%	14.7%	49.2%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
539-State Grants	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-470,361	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	9,448,658	3,895,000	3,895,000	3,895,000	11,158,000	20,200,000	8,990,000	8,740,000	1,100,000
Sewer Replacement & Improvement Total Revenues	8,978,298	3,895,000	3,895,000	3,895,000	11,158,000	20,200,000	8,990,000	8,740,000	1,100,000
Expenditures									
701-Personal Services	195	0	0	0	0	0	0	0	0
751-Supplies	35,829	0	0	0	0	0	0	0	0
800-Other Services and Charges	1,043,135	0	0	0	0	0	0	0	0
970-Capital Outlays	4,412,730	3,895,000	3,895,000	3,895,000	11,158,000	20,200,000	8,990,000	8,740,000	1,100,000
Sewer Replacement & Improvement Total Expenditures	5,491,889	3,895,000	3,895,000	3,895,000	11,158,000	20,200,000	8,990,000	8,740,000	1,100,000
Sewer Replacement & Improvement NET INCOME (LOSS)	3,486,408	0	0	0	0	0	0	0	0
Other Sources & Uses of Cash									
Change in receivables	-	0	0	0	0	0	0	0	0
Change in payables	-	0	0	0	0	0	0	0	0
Net Other Sources & Uses	-	0	0	0	0	0	0	0	0
Net Change in Available Cash	3,486,408	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	22,675,385	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793
Unrestricted Cash - End of Year	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793	26,161,793

Grand Rapids MI
SEWAGE SYSTEM REVENUE BONDS 2018/2020/2024 (5907/5908/5909)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
664-Investment Income & Rentals	-100,210	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	11,000,000	11,000,000	0	0	2,500,000	9,000,000	0	3,000,000
SDS Revenue Bonds Total Revenues	-100,210	11,000,000	11,000,000	0	0	2,500,000	9,000,000	0	3,000,000
Expenditures									
701-Personal Services	193	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	5,156,613	11,000,000	11,000,000	0	0	2,500,000	9,000,000	0	3,000,000
SDS Revenue Bonds Total Expenditures	5,156,806	11,000,000	11,000,000	0	0	2,500,000	9,000,000	0	3,000,000
SDS Revenue Bonds NET INCOME (LOSS)	-5,257,016	0	0	0	0	0	0	0	0
Other Sources & Uses of Cash									
Change in receivables	0	0	0	0	0	0	0	0	0
Change in payables	0	0	0	0	0	0	0	0	0
Net Other Sources & Uses	-	0	0	0	0	0	0	0	0
Net Change in Available Cash	(5,257,015.96)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	5,509,842	252,826	252,826	252,826	252,826	252,826	252,826	252,826	252,826
Unrestricted Cash - End of Year	252,826	252,826	252,826	252,826	252,826	252,826	252,826	252,826	252,826

CITY OF GRAND RAPIDS

CAPITAL PROJECT DETAIL

FY2025 FINAL FISCAL PLAN

ENVIRONMENTAL SERVICES DEPARTMENT (527)

						FY2025	FY2026	FY2027	FY2028	FY2029
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
5901	Sewer Replacement	590121059	Division-Fulton to Michigan	9880	Construction In Progress	\$ 500,000	\$	\$	\$	\$
	Sewer Replacement Total					\$ 500,000	\$	\$	\$	\$
5902	Sewer Improvement	590215225	Var Loc CIPP Rehab of S/S	9880	Construction In Progress	\$ 750,000	\$ 850,000	\$ 900,000	\$ 950,000	\$ 1,000,000
		590220034	2035-Godfrey Av-Oxford St to Market Av	9880	Construction In Progress	\$ 2,110,000	\$ 4,200,000	\$	\$	\$
		590222021	MAPS VFD Replacement	9880	Construction In Progress	\$ 400,000	\$ 400,000	\$ 400,000	\$	\$
		590222029	Headworks Grit Pass	9880	Construction In Progress	\$	\$ 2,650,000	\$	\$	\$
		590223030	Electrical Relays 42: Motors & Feeder Breakers	9880	Construction In Progress	\$ 80,000	\$ 80,000	\$	\$	\$
		590223032	Flow Meter Replacement	9880	Construction In Progress	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$
		590223033	HVAC Replacement	9880	Construction In Progress	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$
		590223034	MCC Replacements	9880	Construction In Progress	\$ 2,500,000	\$	\$	\$	\$
		590223035	Replace John Deere Gators	9880	Construction In Progress	\$ 30,000	\$	\$	\$	\$
		590223041	Roof Replacements	9880	Construction In Progress	\$ 130,000	\$	\$	\$	\$
		590224001	Renewable Energy Projects	9880	Construction In Progress	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		590224038	Primary Treatment Section Isolation & Butterfly Gate Replace	9880	Construction In Progress	\$ 400,000	\$	\$	\$	\$
		590224039	Security updates at WRRF	9880	Construction In Progress	\$ 75,000	\$ 75,000	\$	\$	\$
		590225017	CESAR E. CHAVEZ AVE - HALL TO BEACON	9880	Construction In Progress	\$ 390,000	\$	\$	\$	\$
		590225032	Eastern Ave LS Upgrades	9880	Construction In Progress	\$ 150,000	\$	\$	\$	\$
		590225033	Market Ave PS	9880	Construction In Progress	\$ 1,500,000	\$	\$	\$	\$
		590225034	North-South UV Disinfection	9880	Construction In Progress	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000	\$	\$
		590225035	WRRF Administration Building Improvements	9880	Construction In Progress	\$ 200,000	\$	\$	\$	\$
		590225036	ACP and Linko CTS Replacement	9880	Construction In Progress	\$ 168,000	\$	\$	\$	\$
		590225037	Cherry St Sanitary Storm Separation	9880	Construction In Progress	\$ 85,000	\$	\$	\$	\$
		590225038	Replace Gas Monitors Fixed Mount	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		590225039	Coldbrook Creek Sanitary CIPP	9880	Construction In Progress	\$ 350,000	\$	\$	\$	\$
		TEMP17044	2516-Whiskey Creek Sanitary Trunk	9880	Construction In Progress	\$	\$	\$ 3,700,000	\$	\$
		TEMP17140	1405-Berkshire St-Giddings Av to Kalamazoo Av	9880	Construction In Progress	\$	\$ 225,000	\$	\$	\$
		TEMP18015	6862-A.C. forcemain replacement at Eastern Avenue Lift Sta	9880	Construction In Progress	\$	\$	\$ 1,000,000	\$	\$
		TEMP19008	6864-A.C. Forcemain replacement - Lincoln School Lift Statio	9880	Construction In Progress	\$	\$	\$	\$ 2,000,000	\$
		TEMP19015	1355-Lafayette Avenue - Fountain Street to Michiqan 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	\$	\$ 3,000,000	\$	\$	\$
		TEMP22087	Lift Station Upgrades	9880	Construction In Progress	\$	\$ 350,000	\$ 350,000	\$ 350,000	\$
		TEMP22089	MCC Replacements	9880	Construction In Progress	\$	\$ 110,000	\$	\$	\$
		TEMP22090	Medium Voltage Cable Replacement	9880	Construction In Progress	\$	\$ 300,000	\$ 300,000	\$ 300,000	\$
		TEMP22101	Valentine LS Upgrades	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		TEMP24043	East Paris Lift Station Forcemain Replacement	9880	Construction In Progress	\$	\$ 850,000	\$	\$	\$
		TEMP24044	4532 - BUTTERWORTH - HOGADONE TO SEWARD AVE	9880	Construction In Progress	\$	\$	\$	\$ 100,000	\$
		TEMP25039	MARB Water Line & Building Upgrades	9880	Construction In Progress	\$	\$ 500,000	\$ 250,000	\$	\$
		TEMP25044	North Primary - Primary Power Substation & Feeder Breakers R	9880	Construction In Progress	\$	\$ 1,600,000	\$	\$	\$
		TEMP25045	North Secondary Return Sludge Improvements	9880	Construction In Progress	\$	\$ 1,500,000	\$	\$	\$
		TEMP25046	North Secondary Treatment Improvements-Submersible Mixers	9880	Construction In Progress	\$	\$ 300,000	\$	\$	\$
		TEMP25048	PERB MCC Replacement	9880	Construction In Progress	\$	\$ 300,000	\$	\$	\$
		TEMP25049	SCADA Server Replacement	9880	Construction In Progress	\$	\$ 300,000	\$	\$	\$
		TEMP25053	South Aeration Tank Mixers	9880	Construction In Progress	\$	\$	\$ 300,000	\$	\$
		TEMP25054	South Blower Primary Substation and Feeder Breakers Replacem	9880	Construction In Progress	\$	\$	\$	\$ 1,600,000	\$

CITY OF GRAND RAPIDS

CAPITAL PROJECT DETAIL

FY2025 FINAL FISCAL PLAN

ENVIRONMENTAL SERVICES DEPARTMENT (527)

						FY2025	FY2026	FY2027	FY2028	FY2029
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
		TEMP25055	South Secondary MCC Replacement	9880	Construction In Progress	\$	\$	\$ 550,000	\$	\$
		TEMP25057	MAPS Primary Substation and Feeder Breakers Replacement	9880	Construction In Progress	\$	\$	\$	\$ 1,600,000	\$
		Sewer Improvement Total				\$ 10,658,000	\$ 20,200,000	\$ 8,990,000	\$ 8,740,000	\$ 1,100,000
5909	2023 SDS Revenue Bonds	590922017	Cascade/Kentwood Sanitary Trunk Sewer	9880	Construction In Progress	\$	\$ 2,500,000	\$	\$	\$
		TEMP21015	1749-Long Term Wet Weather	9880	Construction In Progress	\$	\$	\$ 3,500,000	\$	\$
		TEMP25056	WRRF Underground Primary Cable Replacement	9880	Construction In Progress	\$	\$	\$	\$	\$ 3,000,000
		TEMP25059	Godfrey Ave. - Chestnut to Grand River	9880	Construction In Progress	\$	\$	\$ 5,500,000	\$	\$
		2023 SDS Revenue Bonds Total				\$	\$ 2,500,000	\$ 9,000,000	\$	\$ 3,000,000
Grand Total						\$ 11,158,000	\$ 22,700,000	\$ 17,990,000	\$ 8,740,000	\$ 4,100,000

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
450-Licenses & Permits	72,930	40,000	40,000	44,500	45,000	45,000	45,000	45,000	45,000
600-Charges for Services	53,520,488	55,526,251	55,526,251	56,553,787	57,512,404	59,478,287	60,582,259	61,993,873	63,248,432
655-Fines & Forfeitures	1,165,294	950,000	950,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
664-Investment Income & Rentals	1,511,222	1,853,670	1,853,670	2,276,724	2,173,795	2,147,018	2,191,092	2,198,959	2,120,641
671-Other Revenues	-137,984	5,000	5,000	7,000	5,000	5,000	5,000	5,000	5,000
695-Other Financing Sources	218,102	167,791	167,791	163,316	193,075	225,070	0	0	0
Water Operations Total Revenues	56,350,051	58,542,712	58,542,712	60,045,327	60,929,274	62,900,375	63,823,351	65,242,832	66,419,073
Expenditures									
701-Personal Services	12,785,827	14,753,044	14,753,044	14,000,628	15,148,985	15,754,001	16,340,174	17,055,624	17,580,018
751-Supplies	4,109,197	4,917,664	4,917,664	4,935,513	5,400,749	5,522,224	5,649,002	6,055,790	6,198,902
800-Other Services and Charges	14,061,952	17,174,667	17,174,667	16,135,228	19,188,817	19,170,816	18,953,414	19,592,532	19,769,699
970-Capital Outlays	833,335	1,102,027	1,102,027	1,067,045	1,622,720	1,261,125	1,105,045	954,637	991,276
990-Debt Service	5,115,893	6,330,785	6,330,785	6,260,818	6,520,165	6,415,776	6,256,119	6,062,657	6,690,028
995-Other Financing	19,436,395	13,896,198	14,762,440	15,354,064	10,297,069	9,373,762	5,378,474	8,345,209	7,534,236
Water Operations Total Expenditures	56,342,600	58,174,385	59,040,627	57,753,296	58,178,505	57,497,704	53,682,228	58,066,449	58,764,159
Water Operations NET INCOME (LOSS)	7,452	368,327	-497,915	2,292,031	2,750,769	5,402,671	10,141,123	7,176,383	7,654,914
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(4,772,765)	(5,276,560)	(5,276,560)	(5,276,560)	(6,826,725)	(7,410,047)	(7,945,709)	(8,446,289)	(9,968,381)
Net Other Sources & Uses	(4,772,765)	(5,276,560)	(5,276,560)	(5,276,560)	(6,826,725)	(7,410,047)	(7,945,709)	(8,446,289)	(9,968,381)
Net Change in Available Cash	(4,765,313)	(4,908,233)	(5,774,474)	(2,984,529)	(4,075,956)	(2,007,376)	2,195,414	(1,269,906)	(2,313,467)
Unrestricted Cash - Beginning of Year	39,732,088	34,966,775	34,966,775	34,966,775	31,982,246	27,906,290	25,898,914	28,094,328	26,824,421
Unrestricted Cash - End of Year	34,966,775	30,058,542	29,192,301	31,982,246	27,906,290	25,898,914	28,094,328	26,824,421	24,510,955
Reserve Targets									
Assigned to Operations - 25% of Total Spending	14,085,650	14,543,596	14,760,157	14,438,324	14,544,626	14,374,426	13,420,557	14,516,612	14,691,040
Unassigned Cash	20,881,125	15,514,946	14,432,144	17,543,922	13,361,664	11,524,488	14,673,771	12,307,809	9,819,915
Total	34,966,775	30,058,542	29,192,301	31,982,246	27,906,290	25,898,914	28,094,328	26,824,421	24,510,955
Unassigned Cash as a % of Total Expenditures	37.1%	26.7%	24.4%	30.4%	23.0%	20.0%	27.3%	21.2%	16.7%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	2,581,662	0	300,000	0	0	0	0	0	0
539-State Grants	99,455	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-504,145	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	19,412,188	32,962,000	32,962,000	33,027,000	53,754,400	26,050,000	18,290,000	19,550,000	55,920,000
Water Replacement & Improvement Total Revenues	21,589,159	32,962,000	33,262,000	33,027,000	53,754,400	26,050,000	18,290,000	19,550,000	55,920,000
Expenditures									
701-Personal Services	24,415	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	26,638	0	0	0	0	0	0	0	0
970-Capital Outlays	25,958,525	32,962,000	33,262,000	33,027,000	53,754,400	26,050,000	18,290,000	19,550,000	55,920,000
990-Debt Service	85,039	0	0	0	0	0	0	0	0
Water Replacement & Improvement Total Expenditures	26,094,617	32,962,000	33,262,000	33,027,000	53,754,400	26,050,000	18,290,000	19,550,000	55,920,000
Water Replacement & Improvement NET INCOME (LOSS)	-4,505,458	0	0	0	0	0	0	0	0
Other Sources & Uses of Cash									
Change in receivables		0	0	0	0	0	0	0	0
Change in payables		0	0	0	0	0	0	0	0
Net Other Sources & Uses	0	0	0	0	0	0	0	0	0
Net Change in Available Cash	(4,505,458)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	11,630,201	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743
Unrestricted Cash - End of Year	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743	7,124,743

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	126,885	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
WSS Revenue Bonds Total Revenues	126,885	0	0	0	0	0	0	0	0
Expenditures									
701-Personal Services	603	0	0	0	0	0	0	0	0
800-Other Services and Charges	628	0	0	0	0	0	0	0	0
970-Capital Outlays	5,192,889	0	0	0	0	0	0	0	0
990-Debt Service	1,250	0	0	0	0	0	0	0	0
WSS Revenue Bonds Total Expenditures	5,195,370	0	0	0	0	0	0	0	0
WSS Revenue Bonds NET INCOME (LOSS)	-5,068,484	0	0	0	0	0	0	0	0
Net Change in Available Cash	(5,068,484)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	5,700,702	632,218	632,218	632,218	632,218	632,218	632,218	632,218	632,218
Unrestricted Cash - End of Year	632,218	632,218	632,218	632,218	632,218	632,218	632,218	632,218	632,218

**CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2025 FINAL FISCAL PLAN
WATER DEPARTMENT (536)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2025 Proposed	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
5911	Water Replacement	591117096	Watermain Oversizing	9880	Construction In Progress	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		591120034	2035-Godfrey Av-Oxford St to Market Av	9880	Construction In Progress	\$ 800,000	\$ 2,800,000	\$	\$	\$
		591120045	3460-Efficiency & Sustain Projs	9880	Construction In Progress	\$ 200,000	\$ 200,000	\$	\$	\$
		591121059	Division-Fulton to Michigan	9880	Construction In Progress	\$ 1,100,000	\$	\$	\$	\$
		591122038	North Yard Relocation	9880	Construction In Progress	\$	\$ 250,000	\$	\$	\$
		591123045	36th/28th PRV Replacements	9880	Construction In Progress	\$ 400,000	\$ 400,000	\$	\$	\$
		591124001	Renewable Energy Projects	9880	Construction In Progress	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		591124043	LMFP Annual Electrical Improvements	9880	Construction In Progress	\$	\$	\$	\$ 3,000,000	\$
		591124075	Leonard, Crahen, & Bradford	9880	Construction In Progress	\$ 2,600,000	\$	\$	\$	\$
		591125017	7175 - Grandville - Hall to Beacon	9880	Construction In Progress	\$ 1,000,000	\$	\$	\$	\$
		591125019	7967-Wealthy Richard Terrace to Ethel	9880	Construction In Progress	\$ 450,000	\$	\$	\$	\$
		591125041	5249-Kendall St-Kalamazoo Av to Kent Ridge Dr	9880	Construction In Progress	\$ 1,100,000	\$	\$	\$	\$
		591125042	6440-Stevens - Steele to Randolph	9880	Construction In Progress	\$ 1,000,000	\$	\$	\$	\$
		591125043	1426-Garfield Ave Butterworth to Fulton	9880	Construction In Progress	\$ 900,000	\$	\$	\$	\$
		591125045	5377-Fruitwood Covell to Woodcrest	9880	Construction In Progress	\$ 700,000	\$	\$	\$	\$
		591125050	City of Walker - Fruit Ridge Bridge WM relocation	9880	Construction In Progress	\$ 600,000	\$	\$	\$	\$
		591125052	Oakley-Crescent to Lyon	9880	Construction In Progress	\$ 500,000	\$	\$	\$	\$
		TEMP17189	5097-South Walker Watermain Phase 3	9880	Construction In Progress	\$	\$	\$	\$ 2,000,000	\$
		TEMP19122	4308-Clancy Avenue - Hastings Avenue to Trowbridge Avenue	9880	Construction In Progress	\$	\$	\$	\$	\$ 400,000
		TEMP19126	4647-2nd Street - Valley Avenue to Stocking Avenue	9880	Construction In Progress	\$	\$	\$ 1,000,000	\$	\$
		TEMP20068	5371-Division - Franklin to Wealthy	9880	Construction In Progress	\$	\$	\$	\$	\$ 3,700,000
		TEMP20077	5900-Alger Tank - Inspect, Paint and Restore	9880	Construction In Progress	\$	\$ 500,000	\$	\$	\$
		TEMP20109	4532-Butterworth Hogadone to Seward	9880	Construction In Progress	\$	\$	\$	\$ 1,100,000	\$
		TEMP20116	3434-Water Lake Transmission Line Restoration	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		TEMP20119	4304-Sherman St Giddings Ave to Norwood Ave	9880	Construction In Progress	\$	\$	\$ 650,000	\$	\$
		TEMP22039	1405-Berkshire Street - Giddings Avenue to Kalamazoo Avenue	9880	Construction In Progress	\$	\$ 2,000,000	\$	\$	\$
		TEMP22063	8222-Wealthy - Benjamin to Richard Terrace	9880	Construction In Progress	\$	\$ 450,000	\$	\$	\$
		TEMP22065	8333-Jefferson - Franklin to Logan	9880	Construction In Progress	\$	\$ 900,000	\$	\$	\$
		TEMP22067	8328-Butterworth - Marion to Lane (Hogadone)	9880	Construction In Progress	\$	\$	\$ 525,000	\$	\$
		TEMP22070	1391-Millbank Street - Giddings Avenue to Newcastle Ave	9880	Construction In Progress	\$	\$ 850,000	\$	\$	\$
		TEMP22071	5225-Plymouth - Burton south to RR	9880	Construction In Progress	\$	\$ 2,000,000	\$	\$	\$
		TEMP23024	8178 - Wealthy - Fuller to Benjamin	9880	Construction In Progress	\$	\$	\$ 400,000	\$	\$
		TEMP23037	7963 - Butterworth - Lane to Hogadone	9880	Construction In Progress	\$	\$	\$ 375,000	\$	\$
		TEMP24057	8516 - 60th Street - Wing to Lynn Haven	9880	Construction In Progress	\$	\$	\$ 2,000,000	\$	\$
		TEMP24060	8560 - Backflow Prevention at Elevated Storage Facilities	9880	Construction In Progress	\$	\$	\$ 500,000	\$	\$
		TEMP24061	8550 - LMFP - East Lagoon Improvements	9880	Construction In Progress	\$	\$	\$ 1,000,000	\$	\$
		TEMP24065	5941 - South T- Main Booster Station Study	9880	Construction In Progress	\$	\$	\$	\$ 100,000	\$
		TEMP24067	8548 - LMFP - Filter Surface Wash and Coating Improvements	9880	Construction In Progress	\$	\$	\$	\$ 2,750,000	\$
		TEMP24068	8552 - LMFP - PLC and Other Control Improvements	9880	Construction In Progress	\$	\$	\$	\$ 500,000	\$
		TEMP24085	Logan - Henry to Diamond	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,000,000
		TEMP24086	Brooklyn - N. Fuller to S. Fuller	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,700,000

**CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2025 FINAL FISCAL PLAN
WATER DEPARTMENT (536)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2025 Proposed	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
		TEMP24087	Patterson Tank Painting and Improvements	9880	Construction In Progress	\$	\$	\$	\$	\$ 500,000
		TEMP24088	Diamond - Fountain to Crescent	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,300,000
	Water Replacement Total					\$ 11,450,000	\$ 10,550,000	\$ 6,550,000	\$ 9,550,000	\$ 8,700,000
5912	Water Improvement	591224050	Caledonia Wholesale Improvements	9880	Construction In Progress	\$ 2,081,950	\$	\$	\$	\$
		591225040	4665-Boston-Calvin to Plymouth	9880	Construction In Progress	\$ 3,091,400	\$	\$	\$	\$
		591225044	7970-Burton Eastern to Kalamazoo	9880	Construction In Progress	\$ 4,207,200	\$	\$	\$	\$
		591225046	1329-Burton Division to Eastern	9880	Construction In Progress	\$ 4,040,800	\$	\$	\$	\$
		591225047	2025 Rotomill Lead Service Line Replacements	9880	Construction In Progress	\$ 9,000,000	\$	\$	\$	\$
		591225048	8148 - LMFP Chemical Unloading Improvements	9880	Construction In Progress	\$ 1,100,000	\$	\$	\$	\$
		591225049	8475 - LMFP Carbon Feed System Improvements	9880	Construction In Progress	\$ 7,520,000	\$	\$	\$	\$
		591225051	Cascade - PFAS Phase Watermain Extension	9880	Construction In Progress	\$ 11,263,050	\$	\$	\$	\$
		TEMP22022	8354-FY26 Rotomill Projects - Lead Service Line Replacements	9880	Construction In Progress	\$	\$ 9,000,000	\$	\$	\$
		TEMP22035	4352-Oakwood Avenue - Knapp Street to 3 Mile Road	9880	Construction In Progress	\$	\$ 1,600,000	\$	\$	\$
		TEMP22037	4047-VALLEY - 4TH TO BRIDGE, 3RD - VALLEY TO GARFIELD	9880	Construction In Progress	\$	\$ 3,000,000	\$	\$	\$
		TEMP22069	8220-Buchanan - Hall to Corinne	9880	Construction In Progress	\$	\$ 1,900,000	\$	\$	\$
		TEMP23020	8464 - Buchanan - Corinne to Stewart	9880	Construction In Progress	\$	\$	\$ 1,200,000	\$	\$
		TEMP23022	8468 - FY27-Rotomill Project - Lead Service Line Replacement	9880	Construction In Progress	\$	\$	\$ 9,000,000	\$	\$
		TEMP23023	4588 - Alger - Division to Madison	9880	Construction In Progress	\$	\$	\$ 1,540,000	\$	\$
		TEMP24059	8558 - Hall - Marsman to Hillsboro, Hillsboro Hall to Burk	9880	Construction In Progress	\$	\$	\$	\$	\$ 2,060,000
		TEMP24066	8562 - 2028 Rotomills Lead Service Line Replacements	9880	Construction In Progress	\$	\$	\$	\$ 9,000,000	\$
		TEMP24078	8603 - Hall - Cezar Chavez to West of US-131	9880	Construction In Progress	\$	\$	\$	\$ 1,000,000	\$
		TEMP24079	5922 - LMFP Residuals Handling Improvements (DWRP)	9880	Construction In Progress	\$	\$	\$	\$	\$ 30,000,000
		TEMP25047	Cascade north river crossing (DWRP)	9880	Construction In Progress	\$	\$	\$	\$	\$ 6,160,000
		TEMP25058	2029 Rotomills Lead Service Line Replacements	9880	Construction In Progress	\$	\$	\$	\$	\$ 9,000,000
	Water Improvement Total					\$ 42,304,400	\$ 15,500,000	\$ 11,740,000	\$ 10,000,000	\$ 47,220,000
Grand Total						\$ 53,754,400	\$ 26,050,000	\$ 18,290,000	\$ 19,550,000	\$ 55,920,000



CITY OF
GRAND
RAPIDS

THIS PAGE INTENTIONALLY LEFT BLANK

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 domestic assault response, substance abuse & mental health services, drug and sobriety courts, and eviction diversion initiatives.

Major Revenue Source: Federal, State and Local Grants

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

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

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

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

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

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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	691,154	0	815,663	563,610	0	0	0	0	0
539-State Grants	137,082	0	141,000	235,859	0	0	0	0	0
580-Contribution from Local Units	401,994	0	253,254	415,183	0	0	0	0	0
600-Charges For Services	69,201	0	219,325	163,490	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	(137,633)	0	150,000	91,744	0	0	0	0	0
61ST DISTRICT COURT GRANTS Total Revenues	1,161,797	0	1,579,242	1,469,886	0	0	0	0	0
Expenditures									
701-Personal Services	331,492	0	397,443	182,480	0	0	0	0	0
751-Supplies	130,711	0	249,355	194,319	0	0	0	0	0
800-Other Services And Charges	783,187	0	932,444	946,672	0	0	0	0	0
970-Capital Outlays	13,976	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
61ST DISTRICT COURT GRANTS Total Expenditures	1,259,366	0	1,579,242	1,323,471	0	0	0	0	0
61ST DISTRICT COURT GRANTS NET INCOME (LOSS)	(97,569)	0	0	146,415	0	0	0	0	0
Fund Balance - Beginning of Year	315,260	217,691	217,691	217,691	364,106	364,106	364,106	364,106	364,106
Fund Balance - End of Year	217,691	217,691	217,691	364,106	364,106	364,106	364,106	364,106	364,106
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	188,905	0	236,886	198,521	0	0	0	0	0
Unassigned Fund Balance	28,786	217,691	(19,195)	165,585	364,106	364,106	364,106	364,106	364,106
Total	217,691	217,691	217,691	364,106	364,106	364,106	364,106	364,106	364,106
Unassigned Fund Balance as a % of Total Current Spending	2.3%	#DIV/0!	-1.2%	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Community Development Program (2733)</i>									
Revenues									
501-Federal Grants	5,614,780	4,136,716	4,136,716	4,130,941	4,059,150	4,074,267	4,112,337	4,158,594	4,191,014
655-Fines & Forfeitures	719	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	2,057	0	0	0	0	0	0	0	0
671-Other Revenues	405,210	274,485	336,214	324,684	350,000	350,000	350,000	350,000	350,000
695-Other Financing Sources	507,338	500,000	509,025	509,025	500,000	500,000	500,000	500,000	500,000
<i>Community Development Program Total Revenues</i>	6,530,105	4,911,201	4,981,955	4,964,650	4,909,150	4,924,267	4,962,337	5,008,594	5,041,014
Expenditures									
701-Personal Services	942,958	983,883	897,835	894,489	991,594	1,034,827	1,072,897	1,119,154	1,151,574
751-Supplies	10,878	27,000	27,000	25,559	27,500	27,500	27,500	27,500	27,500
800-Other Services and Charges	4,046,779	2,952,623	2,683,431	2,743,153	3,133,467	3,105,351	3,105,351	3,105,351	3,105,351
970-Capital Outlays	3,924	5,000	5,000	5,000	4,000	4,000	4,000	4,000	4,000
995-Other Financing	1,368,688	942,695	1,368,688	1,368,688	752,589	752,589	752,589	752,589	752,589
<i>Community Development Program Total Expenditures</i>	6,373,228	4,911,201	4,981,955	5,036,889	4,909,150	4,924,267	4,962,337	5,008,594	5,041,014
<i>Community Development Program NET INCOME (LOSS)</i>	156,877	0	0	(72,239)	0	0	0	0	0
<i>Beginning Fund Balance</i>	1,373,047	1,529,924	1,529,924	1,529,924	1,457,685	1,457,685	1,457,685	1,457,685	1,457,685
<i>Ending Fund Balance</i>	1,529,924	1,529,924	1,529,924	1,457,685	1,457,685	1,457,685	1,457,685	1,457,685	1,457,685

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Fire Grants (2732)</i>									
Revenues									
501-Federal Grants	685,411	0	176,185	1,631,182	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	(1,322)	0	0	0	0	0	0	0	0
695-Other Financing Sources	21,687	0	0	7,712	0	0	0	0	0
<i>Fire Grants Total Revenues</i>	705,776	0	176,185	1,638,894	0	0	0	0	0
Expenditures									
701-Personal Services	260,413	0	0	623,783	0	0	0	0	0
751-Supplies	213,228	0	0	23,334	0	0	0	0	0
800-Other Services and Charges	13,718	0	71,955	170,129	0	0	0	0	0
970-Capital Outlays	215,999	0	104,230	318,275	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
<i>Fire Grants Total Expenditures</i>	703,358	0	176,185	1,135,521	0	0	0	0	0
<i>Fire Grants NET INCOME (LOSS)</i>	2,418	0	0	503,373	0	0	0	0	0
<i>Beginning Fund Balance</i>	(471,002)	(468,584)	(468,584)	(468,584)	34,789	34,789	34,789	34,789	34,789
<i>Ending Fund Balance</i>	(468,584)	(468,584)	(468,584)	34,789	34,789	34,789	34,789	34,789	34,789

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>Home Investment Partnership (2734)</u>									
Revenues									
501-Federal Grants	1,063,106	1,451,702	1,451,702	1,451,702	1,145,284	1,163,760	1,169,400	1,176,564	1,180,020
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	680,414	304,576	437,066	356,160	155,567	82,800	82,800	82,800	82,800
Home Investment Partnership Total Revenues	1,743,519	1,756,278	1,888,768	1,807,862	1,300,851	1,246,560	1,252,200	1,259,364	1,262,820
Expenditures									
701-Personal Services	190,256	126,586	134,979	163,265	125,159	131,004	136,644	143,808	147,264
751-Supplies	141	1,584	1,584	1,584	2,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	1,113,206	1,628,108	1,752,205	1,868,459	1,173,692	1,113,556	1,113,556	1,113,556	1,113,556
995-Other Financing	0	0	0	0	0	0	0	0	0
Home Investment Partnership Total Expenditures	1,303,603	1,756,278	1,888,768	2,033,308	1,300,851	1,246,560	1,252,200	1,259,364	1,262,820
Home Investment Partnership NET INCOME (LOSS)	439,916	0	0	(225,446)	0	0	0	0	0
Beginning Fund Balance	-	439,916	439,916	439,916	214,470	214,470	214,470	214,470	214,470
Ending Fund Balance	439,916	439,916	439,916	214,470	214,470	214,470	214,470	214,470	214,470

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>Lead Hazard Control/Reduction (2735)</u>									
Revenues									
501-Federal Grants	1,664,071	0	7,300,000	7,300,000	0	0	0	0	0
655-Fines & Forfeitures	251	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	3	0	0	0	0	0	0	0	0
671-Other Revenues	373,271	0	28,116	21,877	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Lead Hazard Control/Reduction Total Revenues	2,037,597	0	7,328,116	7,321,877	0	0	0	0	0
Expenditures									
701-Personal Services	409,074	0	645,544	641,764	0	0	0	0	0
751-Supplies	888	0	0	0	0	0	0	0	0
800-Other Services and Charges	1,297,829	0	6,682,572	6,741,038	0	0	0	0	0
970-Capital Outlays	491	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Lead Hazard Control/Reduction Total Expenditures	1,708,282	0	7,328,116	7,382,802	0	0	0	0	0
Lead Hazard Control/Reduction NET INCOME (LOSS)	329,314	0	0	(60,925)	0	0	0	0	0
Beginning Fund Balance	-	329,314	329,314	329,314	268,389	268,389	268,389	268,389	268,389
Ending Fund Balance	329,314	329,314	329,314	268,389	268,389	268,389	268,389	268,389	268,389

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>Other Grants (2730)</u>									
Revenues									
501-Federal Grants	734,300	162,585	10,575,463	4,774,149	192,195	192,195	192,195	192,195	192,195
539-State Grants	6,032	0	23,331	164,352	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	2,037,813	0	1,289,933	2,739,202	0	0	0	0	0
695-Other Financing Sources	2,512,244	0	84,266	29,413	0	0	0	0	0
Other Grants Total Revenues	5,290,388	162,585	11,972,993	7,707,116	192,195	192,195	192,195	192,195	192,195
Expenditures									
701-Personal Services	1,155,102	9,900	1,297,802	1,325,544	10,139	10,512	10,824	11,208	11,520
751-Supplies	38,638	2,000	52,284	30,411	2,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	1,270,922	150,685	10,619,407	6,190,964	180,056	179,683	179,371	178,987	178,675
970-Capital Outlays	217,936	0	3,500	1,794,549	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Other Grants Total Expenditures	2,682,597	162,585	11,972,993	9,341,468	192,195	192,195	192,195	192,195	192,195
Other Grants NET INCOME (LOSS)	2,607,791	0	0	(1,634,352)	0	0	0	0	0
Beginning Fund Balance	(846,199)	1,761,592	1,761,592	1,761,592	127,240	127,240	127,240	127,240	127,240
Ending Fund Balance	1,761,592	1,761,592	1,761,592	127,240	127,240	127,240	127,240	127,240	127,240

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>Police Grants (2731)</u>									
Revenues									
501-Federal Grants	76,825	0	276,955	205,668	0	0	0	0	0
539-State Grants	715,250	0	1,295,262	942,211	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	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	171,528	0	495,691	495,691	0	0	0	0	0
Police Grants Total Revenues	963,602	0	2,067,908	1,643,570	0	0	0	0	0
Expenditures									
701-Personal Services	488,476	0	1,630,684	1,138,706	0	0	0	0	0
751-Supplies	10,826	0	6,295	2,500	0	0	0	0	0
800-Other Services and Charges	240,727	0	205,841	319,174	0	0	0	0	0
970-Capital Outlays	160	0	225,088	190,250	0	0	0	0	0
998-Special Items	0	0	0	0	0	0	0	0	0
Police Grants Total Expenditures	740,189	0	2,067,908	1,650,630	0	0	0	0	0
Police Grants NET INCOME (LOSS)	223,414	0	0	(7,060)	0	0	0	0	0
Beginning Fund Balance	(210,062)	13,351	13,351	13,351	6,291	6,291	6,291	6,291	6,291
Ending Fund Balance	13,351	13,351	13,351	6,291	6,291	6,291	6,291	6,291	6,291



CITY OF
GRAND
RAPIDS

THIS PAGE INTENTIONALLY LEFT BLANK

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%

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%

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.

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.

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.

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%

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.

Motor Equipment System Operating Fund: Fleet Management is responsible for over 1,200 pieces of equipment with a replacement value of approximately \$67 million and a stockroom of 63,384 pieces of inventory which is valued close to \$800,000. Fleet Management provides user departments the highest level of fleet related services in an 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.

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 with equipment replacement, as planned, and forecasted in the AMP.

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

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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>Customer Service (6110)</u>									
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	1,616,708	1,767,590	1,767,590	1,751,734	2,081,516	2,164,808	2,246,795	2,343,046	2,389,959
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	7,006	4,945	4,945	5,220	4,783	4,684	4,777	4,783	4,709
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
Customer Service Total Revenue	1,623,714	1,772,535	1,772,535	1,756,954	2,086,299	2,169,492	2,251,572	2,347,829	2,394,668
EXPENDITURES									
<u>Customer Service (6110)</u>									
701 Personal Services	1,158,929	1,230,379	1,230,379	1,239,365	1,464,328	1,542,729	1,619,376	1,712,676	1,782,566
751 Supplies	1,764	14,542	14,542	14,542	14,542	14,542	14,542	14,542	14,542
800 Other Services And Charges	473,985	507,282	507,282	497,827	607,719	608,101	619,881	630,983	641,429
970 Capital Outlay	8,741	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
Customer Service Total Expenditures	1,643,419	1,752,203	1,752,203	1,751,734	2,086,589	2,165,372	2,253,799	2,358,201	2,438,537
Customer Service NET INCOME (LOSS)	(19,705)	20,332	20,332	5,220	(290)	4,120	(2,227)	(10,372)	(43,869)
Unrestricted Cash - Beginning of Year	212,526	192,821	192,821	192,821	198,041	197,751	201,871	199,644	189,272
Unrestricted Cash - End of Year	192,821	213,153	213,153	198,041	197,751	201,871	199,644	189,272	145,403
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	410,855	438,051	438,051	437,934	521,647	541,343	563,450	589,550	609,634
Unassigned Cash	(218,034)	(224,898)	(224,898)	(239,893)	(323,896)	(339,472)	(363,806)	(400,278)	(464,231)
Total	192,821	213,153	213,153	198,041	197,751	201,871	199,644	189,272	145,403
Unassigned Cash as a % of Total Current Spending	-13.3%	-12.8%	-12.8%	-13.7%	-15.5%	-15.7%	-16.1%	-17.0%	-19.0%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
450-Licenses & Permits	218,320	173,000	173,000	100,000	151,000	157,000	161,000	165,000	170,000
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	5,873,177	9,578,597	9,578,597	6,535,665	7,262,760	7,844,852	8,045,836	8,408,114	8,926,758
664-Investment Income & Rentals	54,264	121,293	121,293	132,088	121,020	118,521	120,874	121,016	119,153
671-Other Revenues	20	0	0	0	0	0	0	0	0
Engineering Services Total Revenues	6,145,781	9,872,890	9,872,890	6,767,753	7,534,780	8,120,373	8,327,710	8,694,130	9,215,911
Expenditures									
701-Personal Services	4,287,340	5,309,197	5,652,388	5,259,276	6,100,483	6,350,724	6,578,574	6,865,365	7,050,403
726-Supplies	66,965	186,195	186,195	186,933	190,770	190,694	190,337	195,969	198,398
800-Other Services and Charges	1,417,924	1,503,396	1,503,396	1,611,061	1,418,504	1,397,412	1,498,503	1,424,398	1,568,584
970-Capital Outlays	6,783	25,000	25,000	10,000	40,000	35,000	0	0	0
995-Other Financing	1,787	1,733	1,733	1,666	3,402	3,572	3,751	3,938	4,135
Engineering Services Total Expenditures	5,780,799	7,025,521	7,368,712	7,068,936	7,753,159	7,977,402	8,271,165	8,489,670	8,821,520
Engineering Services NET INCOME (LOSS)	364,982	2,847,369	2,504,178	-301,183	-218,379	142,971	56,545	204,460	394,391
Unrestricted Cash - Beginning of Year	4,653,944	5,018,926	5,018,926	5,018,926	4,717,743	4,499,364	4,642,335	4,698,880	4,903,340
Unrestricted Cash - End of Year	5,018,926	7,866,295	7,523,104	4,717,743	4,499,364	4,642,335	4,698,880	4,903,340	5,297,731
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,445,200	1,756,380	1,842,178	1,767,234	1,938,290	1,994,351	2,067,791	2,122,418	2,205,380
Unassigned Cash	3,573,726	6,109,915	5,680,926	2,950,509	2,561,074	2,647,985	2,631,089	2,780,923	3,092,351
Total	5,018,926	7,866,295	7,523,104	4,717,743	4,499,364	4,642,335	4,698,880	4,903,340	5,297,731
Unassigned Cash as a % of Total Current Spending	61.8%	87.1%	77.1%	41.7%	33.1%	33.2%	31.8%	32.8%	35.1%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	4,970,196	5,596,180	5,596,180	6,016,202	5,943,050	6,050,497	6,323,362	6,614,713	6,851,464
664-Investment Income & Rentals	237,003	723,392	723,392	291,455	683,002	693,203	719,631	746,062	768,003
671-Other Revenues	7,237	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Facilities Mgmt-Operating Total Revenues	5,214,436	6,319,572	6,319,572	6,307,657	6,626,052	6,743,700	7,042,993	7,360,775	7,619,467
Expenditures									
701-Personal Services	1,539,257	1,927,919	1,927,919	1,514,178	1,933,994	2,029,833	2,123,713	2,225,946	2,285,334
751-Supplies	171,374	207,567	207,567	232,520	240,567	250,921	261,767	273,134	285,039
800-Other Services and Charges	3,562,527	3,991,620	3,991,620	3,652,875	4,312,370	4,529,965	4,732,151	4,943,923	5,165,783
970-Capital Outlays	22,651	157,101	157,101	186,697	243,614	71,796	75,135	78,642	82,324
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	-61,304	-61,304	0	-65,610	-66,685	-69,663	-72,840	-75,440
Facilities Mgmt-Operating Total Expenditures	5,295,809	6,222,903	6,222,903	5,586,270	6,664,935	6,815,830	7,123,103	7,448,805	7,743,040
Facilities Mgmt-Operating NET INCOME (LOSS)	-81,373	96,669	96,669	721,387	-38,883	-72,130	-80,110	-88,030	-123,573
Unrestricted Cash - Beginning of Year	2,787,899	2,706,526	2,706,526	2,706,526	3,427,913	3,389,030	3,316,900	3,236,790	3,148,760
Unrestricted Cash - End of Year	2,706,526	2,803,195	2,803,195	3,427,913	3,389,030	3,316,900	3,236,790	3,148,760	3,025,187
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,323,952	1,555,726	1,555,726	1,396,568	1,666,234	1,703,958	1,780,776	1,862,201	1,935,760
Unassigned Cash	1,382,574	1,247,470	1,247,470	2,031,346	1,722,797	1,612,943	1,456,015	1,286,559	1,089,427
Total	2,706,526	2,803,195	2,803,195	3,427,913	3,389,030	3,316,900	3,236,790	3,148,760	3,025,187

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	63,387	90,176	90,176	90,176	76,874	170,846	382,739	263,653	263,653
600-Charges for Services	1,883,020	1,430,327	1,430,327	1,522,106	1,664,502	1,997,401	2,197,142	2,306,999	2,364,673
664-Investment Income & Rentals	53,501	185,032	185,032	253,604	232,354	227,555	232,073	232,346	228,769
671-Other Revenues	22,300	0	0	0	0	0	0	0	0
Facilities Management-Capital Total Revenues	2,022,208	1,705,535	1,705,535	1,865,886	1,973,730	2,395,802	2,811,954	2,802,998	2,857,095
Expenditures									
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	3,971	0	0	0	0	0	0	0	0
970-Capital Outlays	759,275	1,584,558	3,711,769	1,477,485	2,030,090	1,969,515	2,078,753	2,130,720	2,183,988
995-Other Financing	0	0	2,255,383	2,255,383	0	0	0	0	0
Facilities Management-Capital Total Expenditures	763,246	1,584,558	5,967,152	3,732,868	2,030,090	1,969,515	2,078,753	2,130,720	2,183,988
Facilities Management-Capital NET INCOME (LOSS)	1,258,962	120,977	-4,261,617	-1,866,982	-56,360	426,287	733,201	672,278	673,107
Unrestricted Cash - Beginning of Year	7,278,517	8,537,479	8,537,479	8,537,479	6,670,497	6,614,137	7,040,424	7,773,625	8,445,903
Unrestricted Cash - End of Year	8,537,479	8,658,456	4,275,862	6,670,497	6,614,137	7,040,424	7,773,625	8,445,903	9,119,010
Summary of Reserves									
Ending Unrestricted Cash	8,537,479	8,658,456	4,275,862	6,670,497	6,614,137	7,040,424	7,773,625	8,445,903	9,119,010
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	0	0	0	0	0
Assigned for Working Capital Projects	-8,537,479	-8,658,456	-4,275,862	-6,670,497	-6,614,137	-7,040,424	-7,773,625	-8,445,903	-9,119,010
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

**CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2025 FINAL FISCAL PLAN
FACILITIES DEPARTMENT (265)**

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2025	FY2026	FY2027	FY2028	FY2029
						Proposed	Forecast	Forecast	Forecast	Forecast
6311	Facilities Management-Capital	TEMP17041	Exterior facade repairs at City Hall	9750	Building	\$ 414,533	\$ 368,779	\$ 367,093	\$ 464,656	\$ 446,530
		TEMP17043	Annual Heat pump replacement at the Police Admin facility	9750	Building	\$ 252,656	\$	\$	\$	\$ 277,921
		TEMP17048	Annual flooring replacement following asset mgmt schedule	9750	Building	\$ 122,839	\$ 125,910	\$ 129,058	\$ 132,284	\$ 135,591
		TEMP17049	Annual interior finishes and paint following paint schedule	9750	Building	\$ 121,827	\$ 121,434	\$ 123,030	\$ 126,106	\$ 129,258
		TEMP17071	Overhead Door replacement at the Community Archives facility	9750	Building	\$	\$	\$	\$	\$ 62,500
		TEMP17104	Concrete pad replacement of Monroe entrance of City/County	9750	Building	\$ 207,208	\$	\$	\$	\$
		TEMP17119	Roof restoration on the East building of the Community Arch	9750	Building	\$	\$	\$ 218,239	\$ 318,464	\$
		TEMP19022	Roof restoration at the Bridgeview warehouse	9750	Building	\$	\$ 121,115	\$	\$	\$
		TEMP21009	Replace Motor Pool sump pumps at the Police Administration	9750	Building	\$ 75,625	\$	\$	\$	\$
		TEMP22008	Security camera and building security replacements CARC	9750	Building	\$	\$ 79,593	\$	\$	\$
		TEMP22009	Security system upgrades at Police Admin	9750	Building	\$ 176,171	\$	\$	\$	\$
		TEMP22013	Security camera and building security replacements at 1120 M	9750	Building	\$	\$ 78,096	\$	\$	\$
		TEMP22019	Restroom renovations at the City / County Complex - Phase 1	9750	Building	\$	\$ 460,500	\$ 250,693	\$	\$
		TEMP23003	Galvanized pipe replacement at City/County	9750	Building	\$	\$	\$ 530,900	\$	\$
		TEMP24016	1120 Monroe office/ break room renovations	9750	Building	\$ 222,280	\$	\$	\$	\$
		TEMP24017	Domestic Hot water boiler replacement at PD	9750	Building	\$ 277,291	\$	\$	\$	\$
		TEMP24019	City/ County drains, and cast iron piping replacement	9750	Building	\$	\$	\$ 250,223	\$	\$
		TEMP24020	Facade restoration at Pistol Range	9750	Building	\$	\$	\$	\$ 67,603	\$
		TEMP24023	Annual surface lot repair/ replacement following FM surface	9750	Building	\$ 97,160	\$	\$ 90,910	\$ 108,201	\$ 93,878
		TEMP24024	Electrical Substation maintenance at the Police Administrati	9750	Building	\$	\$	\$	\$ 69,076	\$
		TEMP24025	Electrical Substation maintenance at the Community Archives	9750	Building	\$	\$	\$	\$ 57,825	\$
		TEMP24026	Replace fire alarm system at the 509 Wealthy	9750	Building	\$	\$	\$	\$ 161,803	\$
		TEMP25002	Annual furniture, fixture, & equipment following asset manag	9750	Building	\$ 62,500	\$ 64,688	\$ 66,951	\$ 69,294	\$ 71,719
		TEMP25003	Passenger elevator modernization at 1120 Monroe	9750	Building	\$	\$ 549,400	\$	\$	\$
		TEMP25005	Asbestos floor tile abatement at City Hall facility	9750	Building	\$	\$	\$ 51,656	\$	\$
		TEMP25007	Replace fire alarm system at the Police Admin Facility	9750	Building	\$	\$	\$	\$ 294,991	\$
TEMP25008	Replace fire alarm and sprinkler system at the City/ County	9750	Building	\$	\$	\$	\$ 260,417	\$ 314,113		
TEMP25009	Security camera and building security replacements at 660 Ma	9750	Building	\$	\$	\$	\$	\$ 71,029		
TEMP25010	Security camera and building security replacements at City F	9750	Building	\$	\$	\$	\$	\$ 150,219		
TEMP25011	Freight elevator replacement at 509 Wealthy - Phase I	9750	Building	\$	\$	\$	\$	\$ 431,230		
Grand Total						\$ 2,030,090	\$ 1,969,515	\$ 2,078,753	\$ 2,130,720	\$ 2,183,988

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>FINANCIAL MANAGEMENT SYSTEM (6820)</u>									
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	8,983	0	0	22,656	20,758	20,329	20,733	20,757	20,438
671 Other Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	7,000,000	7,000,000	0	0	0	0	0
FMS Total Revenue	8,983	0	7,000,000	7,022,656	20,758	20,329	20,733	20,757	20,438
EXPENDITURES									
<u>FINANCIAL MANAGEMENT SYSTEM (6820)</u>									
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	(202,459)	472,581	7,472,581	4,260,049	0	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
FMS Total Expenditures	(202,459)	472,581	7,472,581	4,260,049	0	0	0	0	0
FMS NET INCOME (LOSS)	211,442	(472,581)	(472,581)	2,762,607	20,758	20,329	20,733	20,757	20,438
Unrestricted Cash - Beginning of Year	102,581	314,023	314,023	314,023	3,076,630	3,097,388	3,117,717	3,138,450	3,159,207
Unrestricted Cash - End of Year	314,023	(158,558)	(158,558)	3,076,630	3,097,388	3,117,717	3,138,450	3,159,207	3,179,645
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	(50,615)	118,145	1,868,145	1,065,012	0	0	0	0	0
Unassigned Cash	364,637	(276,704)	(2,026,704)	2,011,617	3,097,388	3,117,717	3,138,450	3,159,207	3,179,645
Total	314,023	(158,558)	(158,558)	3,076,630	3,097,388	3,117,717	3,138,450	3,159,207	3,179,645
Unassigned Cash as a % of Total Current Spending	-180.1%	-58.6%	-27.1%	0.0%	#DIV/0!	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Health Insurance (6770)</i>									
Revenues									
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	22,841,569	23,703,270	23,703,270	23,703,270	24,894,897	27,380,006	29,892,473	32,198,778	34,378,571
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	419,642	657,787	657,787	744,893	682,477	668,381	681,652	682,452	671,945
671 Other Revenue	4,904,019	5,617,101	5,617,101	5,617,101	6,098,360	6,712,506	7,333,992	7,906,324	8,449,488
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<i>Health Insurance Total Revenues</i>	28,165,230	29,978,158	29,978,158	30,065,264	31,675,734	34,760,893	37,908,117	40,787,554	43,500,004
Expenditures									
701 Personnel Services	448,734	445,445	445,445	445,640	443,739	461,342	477,961	497,809	510,492
751 Supplies	2,305	0	0	1,002	0	0	0	0	0
800 Other Services And Charges	27,651,324	32,108,506	32,108,506	32,785,571	33,168,029	35,391,398	37,779,359	40,330,960	43,059,454
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
<i>Health Insurance Total Expenditures</i>	28,102,363	32,553,951	32,553,951	33,232,213	33,611,768	35,852,740	38,257,320	40,828,769	43,569,946
<i>Health Insurance NET INCOME (LOSS)</i>	62,867	(2,575,793)	(2,575,793)	(3,166,949)	(1,936,034)	(1,091,847)	(349,203)	(41,215)	(69,942)
<i>Unrestricted Cash - Beginning of Year</i>	22,415,922	22,478,789	22,478,789	22,478,789	19,311,840	17,375,806	16,283,959	15,934,756	15,893,541
<i>Unrestricted Cash - End of Year</i>	22,478,789	19,902,996	19,902,996	19,311,840	17,375,806	16,283,959	15,934,756	15,893,541	15,823,599
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	7,025,591	8,138,488	8,138,488	8,308,053	8,402,942	8,963,185	9,564,330	10,207,192	10,892,487
Unassigned Cash	15,453,198	11,764,508	11,764,508	11,003,787	8,972,864	7,320,774	6,370,426	5,686,349	4,931,113
Total	22,478,789	19,902,996	19,902,996	19,311,840	17,375,806	16,283,959	15,934,756	15,893,541	15,823,599
Unassigned Cash as a % of Total Current Spending	55.0%	36.1%	36.1%	33.1%	26.7%	20.4%	16.7%	13.9%	11.3%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>INFORMATION TECH-OPERATING (6800)</u>									
401 Taxes	0	0	0	0	0				
450 Licenses And Permits	0	0	0	0	0				
501 Intergovernmental Revenues	0	0	0	0	0				
600 Charges For Services	6,585,204	6,608,123	6,608,123	6,608,123	7,006,785	7,190,094	7,377,818	7,570,063	7,736,749
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	53,389	75,059	75,059	93,687	85,837	84,064	85,733	85,834	84,512
671 Other Revenue	360	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<i>INFORMATION TECH-OPERATING Total Revenue</i>	6,638,953	6,683,182	6,683,182	6,701,810	7,092,622	7,274,158	7,463,551	7,655,897	7,821,261
EXPENDITURES									
<u>INFORMATION TECH-OPERATING (6800)</u>									
701 Personal Services	432,885	444,065	444,065	444,065	449,908	461,431	473,721	492,724	503,964
752 Supplies	2,668	17,306	17,306	17,306	17,306	17,645	17,995	18,355	18,561
800 Other Services And Charges	4,935,109	6,499,410	6,499,410	6,499,410	6,719,150	6,869,579	7,083,780	7,313,508	7,549,130
970 Capital Outlay	53	0	0	0	0	0	0	0	0
990 Debt Service	33,050	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
<i>INFORMATION TECH-OPERATING Total Expenditures</i>	5,403,765	6,960,781	6,960,781	6,960,781	7,186,364	7,348,655	7,575,496	7,824,587	8,071,655
<i>REVENUE OVER EXPENSE</i>	1,235,188	(277,599)	(277,599)	(258,971)	(93,742)	(74,497)	(111,945)	(168,690)	(250,394)
<i>Unrestricted Cash - Beginning of Year</i>	1,661,851	2,897,039	2,897,039	2,897,039	2,638,068	2,544,326	2,469,829	2,357,884	2,189,194
<i>Unrestricted Cash - End of Year</i>	2,897,039	2,619,440	2,619,440	2,638,068	2,544,326	2,469,829	2,357,884	2,189,194	1,938,800
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	1,350,941	1,740,195	1,740,195	1,740,195	1,796,591	1,837,164	1,893,874	1,956,147	2,017,914
Assigned to Capital	0	0	0	0	0	0	0	0	0
Unassigned Cash	1,546,097	879,244	879,244	897,872	747,735	632,665	464,010	233,047	(79,114)
Total	2,897,039	2,619,440	2,619,440	2,638,068	2,544,326	2,469,829	2,357,884	2,189,194	1,938,800
Unassigned Cash as a % of Total Current Spending	28.6%	12.6%	12.6%	12.9%	10.4%	8.6%	6.1%	3.0%	-1.0%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>INFORMATION TECHNOLOGY-CAPITAL (6810)</u>									
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	316,332	600,325	600,325	600,325	792,748	628,026	641,657	655,697	700,344
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	46,300	75,577	75,577	77,874	71,349	69,875	71,263	71,346	70,248
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
INFORMATION TECHNOLOGY-CAPITAL Total Revenue	362,632	675,902	675,902	678,199	864,097	697,901	712,920	727,043	770,592
EXPENDITURES									
<u>INFORMATION TECHNOLOGY-CAPITAL (6810)</u>									
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	95,109	0	0	0	0	0	0	0	0
970 Capital Outlay	604,229	428,791	681,916	681,916	223,095	640,000	488,128	1,149,847	898,270
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
INFORMATION TECHNOLOGY-CAPITAL Total Expenditures	699,337	428,791	681,916	681,916	223,095	640,000	488,128	1,149,847	898,270
INFORMATION TECHNOLOGY-CAPITAL NET INCOME (LOSS)	(336,705)	247,111	(6,014)	(3,717)	641,002	57,901	224,792	(422,804)	(127,678)
Unrestricted Cash - Beginning of Year	2,717,325	2,380,619	2,380,619	2,380,619	2,376,902	3,017,904	3,075,805	3,300,597	2,877,792
Unrestricted Cash - End of Year	2,380,619	2,627,730	2,374,605	2,376,902	3,017,904	3,075,805	3,300,597	2,877,792	2,750,114
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	174,834	107,198	170,479	170,479	55,774	160,000	122,032	287,462	224,568
Assigned to Capital	2,205,785	2,520,533	2,204,126	2,206,423	2,962,131	2,915,805	3,178,565	2,590,331	2,525,547
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	2,380,619	2,627,730	2,374,605	2,376,902	3,017,904	3,075,805	3,300,597	2,877,792	2,750,114
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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	0	0	0	0	0				
600-Charges for Services	1,156,090	1,250,000	1,250,000	1,252,158	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
664-Investment Income & Rentals	6,673,551	8,020,249	8,020,249	8,195,179	8,381,263	8,805,179	9,243,420	9,702,265	10,182,925
671-Other Revenues	390,720	250,000	250,000	366,109	400,000	400,000	400,000	400,000	400,000
Motor Equipment-Operating Total Revenues	8,220,361	9,520,249	9,520,249	9,813,446	10,431,263	10,855,179	11,293,420	11,752,265	12,232,925
Expenditures									
701-Personal Services	3,139,220	3,679,970	3,679,970	3,435,993	3,825,400	3,984,956	4,141,308	4,323,473	4,459,105
751-Supplies	4,282,474	4,301,000	4,301,000	3,994,180	4,530,200	4,756,450	4,994,014	5,243,454	5,505,367
800-Other Services and Charges	1,691,663	1,606,888	1,606,888	1,652,715	1,778,262	1,790,901	1,871,935	1,949,406	2,023,197
970-Capital Outlays	61,422	183,399	183,399	223,177	211,228	221,790	232,881	244,523	256,749
990-Debt Service	349	78	78	78	0	0	0	0	0
995-Other Financing	0	-97,137	-97,137	0	-102,724	-106,691	-111,410	-116,490	-120,505
Motor Equipment-Operating Total Expenditures	9,175,128	9,674,198	9,674,198	9,306,143	10,242,366	10,647,406	11,128,728	11,644,366	12,123,913
Motor Equipment-Operating NET INCOME (LOSS)	-954,767	-153,949	-153,949	507,303	188,897	207,773	164,692	107,899	109,012
Less: Payment of Debt Service Principal	-5,238	-5,227	-5,227	-5,227	0	0	0	0	0
Unrestricted Cash - Beginning of Year	3,206,852	2,246,848	2,246,848	2,246,848	2,748,924	2,937,821	3,145,594	3,310,286	3,418,185
Unrestricted Cash - End of Year	2,246,848	2,087,672	2,087,672	2,748,924	2,937,821	3,145,594	3,310,286	3,418,185	3,527,197
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	2,293,782	2,418,550	2,418,550	2,326,536	2,560,592	2,661,852	2,782,182	2,911,092	3,030,978
Assigned to Reserves - Fuel Contingency	0	0	0	0	0	0	0	0	0
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	0	0	0	0	0
Unassigned Cash	-46,934	-330,878	-330,878	422,388	377,229	483,742	528,104	507,093	496,218
Total	2,246,848	2,087,672	2,087,672	2,748,924	2,937,821	3,145,594	3,310,286	3,418,185	3,527,197
Unassigned Cash as a % of Total Current Spending	(0.5%)	(3.4%)	(3.4%)	4.5%	3.7%	4.5%	4.7%	4.4%	4.1%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	7,921,251	8,024,690	8,024,690	8,603,014	9,473,845	9,956,425	10,529,884	11,129,289	11,728,220
671-Other Revenues	89,846	343,718	343,718	381,050	354,030	364,650	375,590	386,858	386,858
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Motor Equipment-Capital Total Revenues	8,011,097	8,368,408	8,368,408	8,984,064	9,827,875	10,321,075	10,905,474	11,516,147	12,115,078
Expenditures									
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	4,644,409	11,130,135	17,814,256	17,814,256	11,781,793	9,659,180	11,475,237	9,648,139	9,099,636
995-Other Financing	1,970,657	0	4,142,000	4,142,000	0	0	0	0	0
Motor Equipment-Capital Total Expenditures	6,615,066	11,130,135	21,956,256	21,956,256	11,781,793	9,659,180	11,475,237	9,648,139	9,099,636
Motor Equipment-Capital NET INCOME (LOSS)	1,396,031	-2,761,727	-13,587,848	-12,972,192	-1,953,918	661,895	-569,763	1,868,008	3,015,442
Unrestricted Cash - Beginning of Year	17,219,545	18,615,576	18,615,576	18,615,576	5,643,384	3,689,466	4,351,361	3,781,598	5,649,606
Unrestricted Cash - End of Year	18,615,576	15,853,849	5,027,728	5,643,384	3,689,466	4,351,361	3,781,598	5,649,606	8,665,048
Summary of Reserves									
Ending Unrestricted Cash	18,615,576	15,853,849	5,027,728	5,643,384	3,689,466	4,351,361	3,781,598	5,649,606	8,665,048
Assigned for Fire Apparatus	-813,971	-2,658,521	-2,658,521	-2,634,576	-1,683,393	-822,557	-976,958	-1,238,489	-2,798,999
Assigned for Fuel System Replacement	-1,653,750	0	0	0	0	0	0	0	0
Assigned for Vehicle Wash Replacement	-882,000	0	0	0	0	0	0	0	0
Assigned for Alternative Fuel Vehicle Purchases	-525,000	-551,250	-551,250	-551,250	-578,813	-607,753	-638,141	-670,048	-703,551
Assigned for Alternative Fuel Facility upgrades	-1,653,750	0	0	0	0	0	0	0	0
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	-761,767	-1,523,534	-2,285,301	-3,047,068	-3,808,835
Assigned for Working Capital Projects	-13,087,105	-12,644,078	-1,817,957	-2,457,558	-665,493	-1,397,517	118,802	-694,001	-1,353,663
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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<i>RISK MGMT/OTHER RESERVES (6771)</i>									
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	3,321,867	3,412,800	3,412,800	3,412,800	3,587,515	3,755,391	3,931,661	4,116,745	4,311,082
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	848,077	217,629	217,629	256,643	235,138	230,282	234,853	235,129	231,510
671 Other Revenue	1,245,171	1,324,322	1,324,322	1,324,322	1,501,501	1,576,351	1,654,945	1,737,468	1,824,117
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<i>RISK MGMT/OTHER RESERVES Total Revenue</i>	5,415,115	4,954,751	4,954,751	4,993,765	5,324,154	5,562,024	5,821,459	6,089,342	6,366,709
EXPENDITURES									
<i>RISK MGMT/OTHER RESERVES (6771)</i>									
701 Personal Services	435,530	460,486	460,486	460,929	475,753	493,893	511,009	533,288	550,068
751 Supplies	501	0	0	0	0	0	0	0	0
800 Other Services And Charges	4,796,788	5,405,526	5,405,526	5,464,291	5,537,785	5,863,233	5,921,988	6,273,043	6,347,808
970 Capital Outlay	0	0	150,000	150,050	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
<i>RISK MGMT/OTHER RESERVES Total Expenditures</i>	5,232,819	5,866,012	6,016,012	6,075,270	6,013,538	6,357,126	6,432,997	6,806,331	6,897,876
<i>RISK MGMT/OTHER RESERVES NET INCOME (LOSS)</i>	182,296	(911,261)	(1,061,261)	(1,081,505)	(689,384)	(795,102)	(611,538)	(716,989)	(531,167)
<i>*Unrestricted Cash - Beginning of Year</i>	9,823,850	10,006,146	10,006,146	10,006,146	8,924,641	8,235,257	7,440,155	6,828,617	6,111,628
<i>*Unrestricted Cash - End of Year</i>	10,006,146	9,094,885	8,944,885	8,924,641	8,235,257	7,440,155	6,828,617	6,111,628	5,580,461
<i>*MMRMA Trust Cash Included in Unrestricted Cash</i>	5,799,831	<i>As of 6/30/2023</i>							
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	1,308,205	1,466,503	1,504,003	1,518,818	1,503,385	1,589,282	1,608,249	1,701,583	1,724,469
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
Unassigned Cash	5,497,941	4,428,382	4,240,882	4,205,824	3,531,873	2,650,874	2,020,368	1,210,045	655,992
Total	10,006,146	9,094,885	8,944,885	8,924,641	8,235,257	7,440,155	6,828,617	6,111,628	5,580,461
Unassigned Cash as a % of Total Current Spending	105.1%	75.5%	70.5%	69.2%	58.7%	41.7%	31.4%	17.8%	9.5%

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 amounts.

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 amounts.

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 amounts.

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>FIREFIGHTER RETIREE HEALTH CARE (7373)</u>									
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	1,382,432	1,026,964	1,026,964	1,026,964	1,141,998	1,186,390	1,215,630	1,224,169	1,234,506
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	1,483,008	1,081,835	1,081,835	1,086,454	1,047,602	1,013,958	972,795	928,393	880,564
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
<i>FIREFIGHTER RETIREE HEALTH CARE Total Revenue</i>	2,865,440	2,108,799	2,108,799	2,113,418	2,189,600	2,200,348	2,188,425	2,152,562	2,115,070
EXPENDITURES									
<u>FIREFIGHTER RETIREE HEALTH CARE (7373)</u>									
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	2,818,024	2,619,455	2,619,455	2,619,455	2,768,874	2,988,251	3,082,996	3,068,293	3,147,827
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
<i>FIREFIGHTER RETIREE HEALTH CARE Total Expenditures</i>	2,818,024	2,619,455	2,619,455	2,619,455	2,768,874	2,988,251	3,082,996	3,068,293	3,147,827
<i>FIREFIGHTER RETIREE HEALTH CARE NET INCOME (LOSS)</i>	47,416	(510,656)	(510,656)	(506,037)	(579,274)	(787,903)	(894,571)	(915,731)	(1,032,757)
<i>Beginning Fund Balance</i>	21,670,742	21,718,158	21,718,158	21,718,158	21,212,121	20,632,847	19,844,944	18,950,373	18,034,642
<i>Ending Fund Balance</i>	21,718,158	21,207,502	21,207,502	21,212,121	20,632,847	19,844,944	18,950,373	18,034,642	17,001,885
Assigned to DB Retiree Health Care Costs	21,718,158	21,207,502	21,207,502	21,212,121	20,632,847	19,844,944	18,950,373	18,034,642	17,001,885
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	21,718,158	21,207,502	21,207,502	21,212,121	20,632,847	19,844,944	18,950,373	18,034,642	17,001,885
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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>GENERAL RETIREE HEALTH CARE (7371)</u>									
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	3,332,870	2,892,913	2,892,913	2,892,913	3,228,393	3,422,496	3,578,481	3,700,787	3,820,810
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	1,127,292	824,265	824,265	811,133	787,341	763,888	738,676	710,010	673,934
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
GENERAL RETIREE HEALTH CARE Total Revenue	4,460,162	3,717,178	3,717,178	3,704,046	4,015,734	4,186,384	4,317,157	4,410,797	4,494,744
EXPENDITURES									
<u>GENERAL RETIREE HEALTH CARE (7371)</u>									
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	4,168,818	4,325,145	6,075,145	4,325,145	4,452,794	4,694,451	4,835,482	5,057,266	5,313,299
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
GENERAL RETIREE HEALTH CARE Total Expenditures	4,168,818	4,325,145	6,075,145	4,325,145	4,452,794	4,694,451	4,835,482	5,057,266	5,313,299
GENERAL RETIREE HEALTH CARE NET INCOME (LOSS)	291,344	(607,967)	(2,357,967)	(621,099)	(437,060)	(508,067)	(518,325)	(646,469)	(818,555)
Beginning Fund Balance	16,164,064	16,455,408	16,455,408	16,455,408	15,834,309	15,397,249	14,889,182	14,370,857	13,724,388
Ending Fund Balance	16,455,408	15,847,441	14,097,441	15,834,309	15,397,249	14,889,182	14,370,857	13,724,388	12,905,833
Assigned to DB Retiree Health Care Costs	16,455,408	15,847,441	14,097,441	15,834,309	15,397,249	14,889,182	14,370,857	13,724,388	12,905,833
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	16,455,408	15,847,441	14,097,441	15,834,309	15,397,249	14,889,182	14,370,857	13,724,388	12,905,833
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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>LIBRARY RETIREE HEALTH CARE (7374)</u>									
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	104,627	114,250	114,250	114,250	113,550	113,550	113,550	113,550	113,550
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 Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
<i>LIBRARY RETIREE HEALTH CARE Total Revenue</i>	104,627	114,250	114,250	114,250	113,550	113,550	113,550	113,550	113,550
EXPENDITURES									
<u>LIBRARY RETIREE HEALTH CARE (7374)</u>									
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	104,627	114,250	114,250	114,250	113,550	113,550	113,550	113,550	113,550
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
<i>LIBRARY RETIREE HEALTH CARE Total Expenditures</i>	104,627	114,250	114,250	114,250	113,550	113,550	113,550	113,550	113,550
<i>LIBRARY RETIREE HEALTH CARE NET INCOME (LOSS)</i>	0	0	0	0	0	0	0	0	0
<i>Beginning Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>Ending Fund Balance</i>	-	-	-	-	-	-	-	-	-
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%	0.0%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
<u>POLICE OFFICER RETIREE HEALTH (7372)</u>									
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	1,288,541	1,062,458	1,062,458	1,062,458	1,136,648	1,251,717	1,353,549	1,440,502	1,526,386
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	2,733,241	2,010,104	2,010,104	2,016,302	1,942,770	1,880,326	1,801,482	1,709,618	1,606,776
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
<i>POLICE OFFICER RETIREE HEALTH Total Revenue</i>	4,021,782	3,072,562	3,072,562	3,078,760	3,079,418	3,132,043	3,155,031	3,150,120	3,133,162
EXPENDITURES									
<u>POLICE OFFICER RETIREE HEALTH (7372)</u>									
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	4,181,456	3,751,447	4,251,447	3,751,447	4,162,883	4,592,756	4,921,424	5,138,020	5,344,877
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
<i>POLICE OFFICER RETIREE HEALTH Total Expenditures</i>	4,181,456	3,751,447	4,251,447	3,751,447	4,162,883	4,592,756	4,921,424	5,138,020	5,344,877
<i>POLICE OFFICER RETIREE HEALTH NET INCOME (LOSS)</i>	(159,674)	(678,885)	(1,178,885)	(672,687)	(1,083,465)	(1,460,713)	(1,766,393)	(1,987,900)	(2,211,715)
<i>Beginning Fund Balance</i>	40,326,994	40,167,320	40,167,320	40,167,320	39,494,633	38,411,168	36,950,455	35,184,062	33,196,162
<i>Ending Fund Balance</i>	40,167,320	39,488,435	38,988,435	39,494,633	38,411,168	36,950,455	35,184,062	33,196,162	30,984,447
Assigned to DB Retiree Health Care Costs	40,167,320	39,488,435	38,988,435	39,494,633	38,411,168	36,950,455	35,184,062	33,196,162	30,984,447
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	40,167,320	39,488,435	38,988,435	39,494,633	38,411,168	36,950,455	35,184,062	33,196,162	30,984,447
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 the 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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	41,648	25,628	25,628	25,628	26,550	27,081	27,623	28,175	28,739
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	46,780	135,000	135,000	135,000	207,540	182,500	152,500	130,000	120,000
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	125,043	121,737	121,737	121,737	121,365	123,824	126,333	128,894	131,507
CEMETERY PERPETUAL CARE Total Revenues	213,471	282,365	282,365	282,365	355,455	333,405	306,456	287,069	280,246
Expenditures									
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	50,400	144,000	144,000	144,000	216,540	191,500	161,500	139,000	129,000
CEMETERY PERPETUAL CARE Total Expenditures	50,400	144,000	144,000	144,000	216,540	191,500	161,500	139,000	129,000
CEMETERY PERPETUAL CARE NET INCOME (LOSS)	163,071	138,365	138,365	138,365	138,915	141,905	144,956	148,069	151,246
Change in Reserve for Perpetual Care	(41,714)	-	-	-	-	-	-	-	-
Fund Balance - Beginning of Year	1,523,031	1,644,388	1,644,388	1,644,388	1,782,753	1,921,668	2,063,573	2,208,529	2,356,598
Fund Balance - End of Year	1,644,388	1,782,753	1,782,753	1,782,753	1,921,668	2,063,573	2,208,529	2,356,598	2,507,844
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	7,560	21,600	21,600	21,600	32,481	28,725	24,225	20,850	19,350
Unassigned Fund Balance	1,636,828	1,761,153	1,761,153	1,761,153	1,889,187	2,034,848	2,184,304	2,335,748	2,488,494
Total	1,644,388	1,782,753	1,782,753	1,782,753	1,921,668	2,063,573	2,208,529	2,356,598	2,507,844
Unassigned Fund Balance as a % of Total Current Spending	3247.7%	1223.0%	1223.0%	1223.0%	872.4%	1062.6%	1352.5%	1680.4%	1929.1%

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

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.

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 overtime charges for required drug enforcement operations. In addition to funding the ongoing needs of the Vice Unit (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

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

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

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

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

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.

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

MIDC - Michigan Indigent Defense Commission Fund: This fund receives revenue as a result of indigent defendants in criminal proceedings 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

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

Opioid Settlement Fund: The Opioid Settlement Fund was established to account for the City’s share of proceeds received from settlement agreements resulting from ongoing efforts to hold companies responsible for contributing to the opioid epidemic gripping the country. Settlement proceeds may only be used for the care, treatment, and other programs and expenditures designed to:

- Address the misuse and abuse of opioid products.
- Treat or mitigate opioid use or related disorders.
- Mitigate other alleged effects of the opioid epidemic.

Major Revenue Source: Proceeds from legal settlements related to the opioid epidemic.
Fund Balance Policy: All funds are restricted for specific opioid remediation activities.

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.

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 began providing funding in FY2022 after the end of the seven-year millage. 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. The Parks Millage Fund will close at the end of FY2024, and all activity will be merged into the Parks and Recreation Operating Fund. This is being done in conjunction with the creation of a new Parks Capital Projects Fund, resulting in the department overseeing one operating and one capital fund for its

operations. The new capital fund was created to provide multi-year appropriation authority for projects that span more than one fiscal year. The new fund structure will provide efficiency and streamline capital data reporting while minimizing administrative burden.

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

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

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.

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

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 2024 at 1.8 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

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.

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

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 (for Vital Streets projects) 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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	4,830,121	4,837,129	4,837,129	4,890,028	5,738,855	5,755,600	5,802,500	5,870,300	5,902,400
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	304,570	292,289	292,289	310,463	298,134	304,100	310,100	316,300	322,000
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	25,840	169,299	169,299	219,030	200,677	196,532	200,434	200,669	197,580
671-Other Revenues	1,444	0	0	0	0	0	0	0	0
695-Other Financing Sources	77,163	71,307	71,307	74,580	61,487	64,562	67,790	71,179	74,738
BUILDING INSPECTIONS Total Revenues	5,239,138	5,370,024	5,370,024	5,494,101	6,299,153	6,320,794	6,380,824	6,458,448	6,496,718
Expenditures									
701-Personal Services	3,568,174	4,129,270	4,432,455	4,100,455	4,755,915	4,972,890	5,161,799	5,379,621	5,528,972
751-Supplies	114,694	50,800	50,800	42,299	50,800	50,800	50,800	50,800	50,800
800-Other Services And Charges	1,278,713	1,380,558	1,269,819	1,338,631	1,510,571	1,392,648	1,433,589	1,470,473	1,501,983
970-Capital Outlays	79,346	13,500	13,500	68,515	13,600	13,600	13,600	13,600	13,600
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	5,000	34,413	34,413	5,000	5,000	5,000	5,000	5,000
BUILDING INSPECTIONS Total Expenditures	5,040,927	5,579,128	5,800,987	5,584,313	6,335,886	6,434,938	6,664,788	6,919,494	7,100,355
BUILDING INSPECTIONS NET INCOME (LOSS)	198,211	(209,104)	(430,963)	(90,212)	(36,733)	(114,144)	(283,964)	(461,046)	(603,637)
Fund Balance - Beginning of Year	6,258,165	6,456,376	6,456,376	6,456,376	6,366,164	6,329,431	6,215,287	5,931,323	5,470,277
Fund Balance - End of Year	6,456,376	6,247,272	6,025,413	6,366,164	6,329,431	6,215,287	5,931,323	5,470,277	4,866,640
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	1,260,232	1,394,782	1,450,247	1,396,078	1,583,972	1,608,735	1,666,197	1,729,874	1,775,089
Unassigned Fund Balance	5,196,144	4,852,490	4,575,166	4,970,086	4,745,460	4,606,553	4,265,126	3,740,404	3,091,551
Total	6,456,376	6,247,272	6,025,413	6,366,164	6,329,431	6,215,287	5,931,323	5,470,277	4,866,640
Unassigned Fund Balance as a % of Total Current Spending	103.1%	87.0%	78.9%	89.0%	74.9%	71.6%	64.0%	54.1%	43.5%

Grand Rapids MI
COMMUNITY RELATIONS COMMISSION (CRC)-ROSA ACTIVITIES (2993)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>CRC-Rosa Activities (1553)</u>									
Revenues									
664-Investment Income & Rentals	1,033	1,048	1,048	1,250	1,145	1,121	1,144	1,145	1,127
671-Other Revenues	0	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
CRC-Rosa Activities Total Revenues	1,033	6,048	6,048	1,250	6,145	6,121	6,144	6,145	6,127
Expenditures									
701-Personal Services	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
CRC-Rosa Activities Total Expenditures	0	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
CRC-Rosa Activities NET INCOME (LOSS)	1,033	1,048	1,048	1,250	1,145	1,121	1,144	1,145	1,127
Beginning Fund Balance	20,827	21,860	21,860	21,860	23,110	24,255	25,376	26,520	27,665
Ending Fund Balance	21,860	22,908	22,908	23,110	24,255	25,376	26,520	27,665	28,792
Reserve Targets									
Assigned to Operations - 15% of Total Spending	0	750	750	0	750	750	750	750	750
Unassigned Fund Balance	21,860	22,158	22,158	23,110	23,505	24,626	25,770	26,915	28,042
Total	21,860	22,908	22,908	23,110	24,255	25,376	26,520	27,665	28,792
Unassigned FB as a % of Total Expenditures	0.0%	443.2%	443.2%	0.0%	470.1%	492.5%	515.4%	538.3%	560.8%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
600-Charges For Services	111,264	63,900	63,900	124,239	65,900	65,900	65,900	65,900	65,900
655-Fines And Forfeitures	149,032	175,000	175,000	180,363	175,000	140,000	140,000	140,000	140,000
664-Investment Income & Rentals	(1,007)	23,277	23,277	34,194	31,329	30,682	31,291	31,328	30,846
671-Other Revenues	2,620	24,000	24,000	0	24,000	24,000	24,000	24,000	24,000
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
DRUG LAW ENFORCEMENT Total Revenues	261,909	286,177	286,177	338,796	296,229	260,582	261,191	261,228	260,746
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	9,411	15,600	15,600	12,212	16,068	16,551	17,046	17,558	17,558
800-Other Services And Charges	69,255	153,645	153,645	110,223	153,981	155,246	156,549	157,890	157,905
970-Capital Outlays	42,923	80,000	80,000	67,836	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	0	0	0	0	0	0	0	0	0
DRUG LAW ENFORCEMENT Total Expenditures	121,589	249,245	249,245	190,271	250,049	251,797	253,595	255,448	255,463
DRUG LAW ENFORCEMENT NET INCOME (LOSS)	140,321	36,932	36,932	148,525	46,180	8,785	7,596	5,780	5,283
Fund Balance - Beginning of Year	997,343	1,137,664	1,137,664	1,137,664	1,286,189	1,332,369	1,341,154	1,348,750	1,354,530
Fund Balance - End of Year	1,137,664	1,174,596	1,174,596	1,286,189	1,332,369	1,341,154	1,348,750	1,354,530	1,359,813
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	18,238	37,387	37,387	28,541	37,507	37,770	38,039	38,317	38,319
Unassigned Fund Balance	1,119,425	1,137,209	1,137,209	1,257,648	1,294,861	1,303,384	1,310,710	1,316,213	1,321,493
Total	1,137,664	1,174,596	1,174,596	1,286,189	1,332,369	1,341,154	1,348,750	1,354,530	1,359,813
Unassigned Fund Balance as a % of Total Current Spending	920.7%	456.3%	456.3%	661.0%	517.8%	517.6%	516.9%	515.3%	517.3%

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

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	78,511	66,195	66,195	128,682	108,884	96,750	99,169	101,648	104,189
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	790	9,342	9,342	13,191	12,086	11,836	12,071	12,085	11,899
671-Other Revenues	0	5,000	5,000	4,092	115,834	2,500	0	0	0
695-Other Financing Sources	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
EDC-ECONOMIC DEVELOPMENT CORP Total Revenues	109,301	110,537	110,537	175,965	266,804	141,086	141,240	143,733	146,088
Expenditures									
701-Personal Services	27,002	33,747	33,747	33,773	43,713	46,369	48,158	50,187	51,672
751-Supplies	1,222	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
800-Other Services And Charges	11,644	83,954	83,954	65,472	82,562	81,742	79,950	80,670	80,670
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
EDC-ECONOMIC DEVELOPMENT CORP Total Expenditures	39,868	120,201	120,201	101,745	128,775	130,611	130,608	133,357	134,842
EDC-ECONOMIC DEVELOPMENT CORP NET INCOME (LOSS)	69,433	(9,664)	(9,664)	74,220	138,029	10,475	10,632	10,376	11,246
Fund Balance - Beginning of Year	348,323	417,756	417,756	417,756	491,976	630,005	640,480	651,112	661,488
Fund Balance - End of Year	417,756	408,092	408,092	491,976	630,005	640,480	651,112	661,488	672,734
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	9,967	30,050	30,050	25,436	32,194	32,653	32,652	33,339	33,711
Unassigned Fund Balance	407,789	378,042	378,042	466,540	597,811	607,827	618,460	628,149	639,024
Total	417,756	408,092	408,092	491,976	630,005	640,480	651,112	661,488	672,734
Unassigned Fund Balance as a % of Total Current Spending	1022.9%	314.5%	314.5%	458.5%	464.2%	465.4%	473.5%	471.0%	473.9%

Grand Rapids MI - FMS
FEDERAL FORFEITURES-DEPARTMENT OF JUSTICE (2622)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal 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 & Forfeitures	61,459	70,000	70,000	47,996	70,000	70,000	70,000	70,000	70,000
664-Investment Income & Rentals	7,375	2,874	2,874	4,861	4,454	4,362	4,448	4,453	4,385
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	15,000	0	0	0	0	0	0	0	0
Federal Forfeitures-Department of Justice Total Revenues	83,833	72,874	72,874	52,857	74,454	74,362	74,448	74,453	74,385
Expenditures									
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	17,000	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000
970-Capital Outlays	0	50,000	50,000	44,265	50,000	50,000	50,000	50,000	50,000
Federal Forfeitures-Department of Justice Total Expenditures	17,000	70,000	70,000	44,265	70,000	70,000	70,000	70,000	70,000
Federal Forfeitures-Department of Justice NET INCOME (LOSS)	66,833	2,874	2,874	8,592	4,454	4,362	4,448	4,453	4,385
Beginning Fund Balance	99,122	165,955	165,955	165,955	174,547	179,001	183,363	187,811	192,264
Ending Fund Balance	165,955	168,829	168,829	174,547	179,001	183,363	187,811	192,264	196,649
Reserve Targets									
Assigned to Operations - 15% of Total Spending	2,550	10,500	10,500	6,640	10,500	10,500	10,500	10,500	10,500
Unassigned Fund Balance	163,405	158,329	158,329	167,908	168,501	172,863	177,311	181,764	186,149
Total	165,955	168,829	168,829	174,547	179,001	183,363	187,811	192,264	196,649
Unassigned FB as a % of Total Expenditures	961.2%	226.2%	226.2%	379.3%	240.7%	246.9%	253.3%	259.7%	265.9%

Grand Rapids MI - FMS
FEDERAL FORFEITURES-TREASURY DEPARTMENT (2623)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal 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 & Forfeitures	2,043	0	0	13,000	0	0	0	0	0
664-Investment Income & Rentals	27,417	11,075	11,075	10,002	9,164	8,974	9,153	9,163	9,022
671-Other Revenues	0	0	0	0	0	0	0	0	0
Federal Forfeitures-Treasury	29,460	11,075	11,075	23,002	9,164	8,974	9,153	9,163	9,022
Department Total Revenues									
Expenditures									
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	45,995	0	54,390	54,390	0	0	0	0	0
970-Capital Outlays	82,807	0	0	0	0	0	0	0	0
Federal Forfeitures-Treasury	128,802	0	54,390	54,390	0	0	0	0	0
Department Total Expenditures									
Federal Forfeitures-Treasury	-99,343	11,075	-43,315	-31,388	9,164	8,974	9,153	9,163	9,022
Department NET INCOME (LOSS)									
Beginning Fund Balance	391,182	291,839	291,839	291,839	260,451	269,615	278,589	287,742	296,905
Ending Fund Balance	291,839	302,914	248,524	260,451	269,615	278,589	287,742	296,905	305,927
Reserve Targets									
Assigned to Operations - 15% of Total Spending	19,320	0	8,159	8,159	0	0	0	0	0
Unassigned Fund Balance	272,519	302,914	240,366	252,293	269,615	278,589	287,742	296,905	305,927
Total	291,839	302,914	248,524	260,451	269,615	278,589	287,742	296,905	305,927
Unassigned FB as a % of Total Expenditures	211.6%	0.0%	441.9%	463.9%	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI - FMS
HISTORICAL COMMISSION (2992)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	10,712	4,750	4,750	1,000	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	3,220	891	891	1,910	1,750	1,714	1,748	1,750	1,723
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
HISTORICAL COMMISSION Total Revenues	13,932	5,641	5,641	2,910	6,500	6,464	6,498	6,500	6,473
Expenditures									
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	651	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
HISTORICAL COMMISSION Total Expenditures	651	5,400	5,400	1,000	5,400	5,400	5,400	5,400	5,400
HISTORICAL COMMISSION NET INCOME (LOSS)	13,281	241	241	1,910	1,100	1,064	1,098	1,100	1,073
Fund Balance - Beginning of Year	52,356	65,637	65,637	65,637	67,547	68,647	69,711	70,808	71,908
Fund Balance - End of Year	65,637	65,879	65,878	67,547	68,647	69,711	70,808	71,908	72,981
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	98	810	810	150	810	810	810	810	810
Unassigned Fund Balance	65,540	65,069	65,068	67,397	67,837	68,901	69,998	71,098	72,171
Total	65,637	65,879	65,878	67,547	68,647	69,711	70,808	71,908	72,981
Unassigned Fund Balance as a % of Total Current Spending	10069.1%	1205.0%	1205.0%	6739.7%	1256.2%	1275.9%	1296.3%	1316.6%	1336.5%

**Grand Rapids MI - FMS
LOCAL STREETS (2030)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	3,636,969	3,543,057	3,543,057	3,642,406	3,770,415	3,880,378	3,984,964	4,090,473	4,198,009
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	1,451,416	1,487,459	1,487,459	1,520,043	1,551,356	1,576,643	1,600,059	1,623,669	1,647,834
600-Charges for Services	807,369	686,300	686,300	686,300	810,000	826,200	842,724	859,578	876,770
664-Investment Income & Rentals	-16,983	44,324	44,324	80,563	73,813	72,288	73,724	73,810	72,674
671-Other Revenues	14,272	4,000	4,000	2,596	5,000	5,000	5,000	5,000	5,000
695-Other Financing Sources	1,161,605	1,160,000	1,160,000	1,263,550	1,190,000	1,195,000	1,200,000	1,205,000	1,210,000
695-Vital Streets Enhanced State Investment	2,500,000	2,699,240	2,699,240	2,675,765	3,861,401	3,208,214	5,253,420	2,925,034	3,620,456
Local Streets Total Revenues	10,425,550	10,495,282	10,495,282	10,742,125	12,132,887	11,634,625	13,830,793	11,653,466	12,501,645
Expenditures									
701-Personal Services	1,903,968	2,514,065	2,514,065	2,117,634	2,740,672	2,870,305	2,989,315	3,129,546	3,233,282
701-Vital Streets Enhanced State Investment	5,179	0	0	0	0	0	0	0	0
726-Supplies	1,292,237	1,307,742	1,307,742	1,295,015	1,331,070	1,358,047	1,385,574	1,413,663	1,442,325
800-Other Services and Charges	1,436,513	1,674,387	1,674,387	1,717,671	1,844,213	1,895,911	1,964,260	2,035,808	2,109,257
800-Vital Streets Enhanced State Investment	299	0	0	0	0	0	0	0	0
970-Capital Outlays	110,305	321,500	321,500	218,642	131,000	72,000	73,000	74,000	75,000
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	2,956,270	3,286,699	3,286,699	3,132,258	4,287,757	3,659,857	5,728,479	3,423,703	4,143,290
990-Debt Service	11,611	0	0	0	0	0	0	0	0
995-Other Financing	143,802	-138,000	-138,000	0	-141,000	-141,000	-141,000	-141,000	-141,000
995-Vital Streets Enhanced State Investment	989,668	900,000	900,000	1,063,550	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000
Local Streets Total Expenditures	9,720,754	10,737,295	10,737,295	10,415,672	12,189,614	11,711,022	13,995,530	11,931,622	12,858,056
Local Streets NET INCOME (LOSS)	704,796	-242,013	-242,013	326,453	-56,727	-76,397	-164,737	-278,156	-356,411
Beginning Fund Balance	3,146,245	3,851,041	3,851,041	3,851,041	4,177,494	4,120,767	4,044,370	3,879,633	3,601,477
Ending Fund Balance	3,851,041	3,609,028	3,609,028	4,177,494	4,120,767	4,044,370	3,879,633	3,601,477	3,245,066
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,458,113	1,610,594	1,610,594	1,562,351	1,828,442	1,756,653	2,099,330	1,789,743	1,928,708
Unassigned Fund Balance	2,392,928	1,998,434	1,998,434	2,615,143	2,292,325	2,287,717	1,780,304	1,811,734	1,316,358
Total	3,851,041	3,609,028	3,609,028	4,177,494	4,120,767	4,044,370	3,879,633	3,601,477	3,245,066
Unassigned FB as a % of Total Expenditures	24.6%	18.6%	18.6%	25.1%	18.8%	19.5%	12.7%	15.2%	10.2%

**Grand Rapids MI - FMS
MAJOR STREETS (2020)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	539,705	534,000	534,000	534,000	534,000	542,000	544,000	544,000	544,000
501-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
539-State Grants	14,306,941	13,091,013	13,091,013	13,458,094	13,931,063	14,337,360	14,723,789	15,113,625	15,510,953
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	5,967,876	6,101,052	6,101,052	6,221,443	6,337,137	6,430,570	6,517,089	6,604,324	6,693,609
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	3,282,457	2,403,533	2,403,533	2,521,232	2,521,500	2,563,640	2,606,853	2,651,170	2,696,623
664-Investment Income & Rentals	-55,867	226,162	226,162	457,537	419,200	410,541	418,693	419,184	412,731
671-Other Revenues	236,233	89,000	89,000	525,244	79,000	79,000	79,000	79,000	79,000
695-Other Financing Sources	1,006,585	940,000	940,000	908,510	735,000	755,000	775,000	795,000	815,000
695-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
Major Streets Total Revenues	27,896,636	25,997,466	25,997,466	27,238,766	27,169,606	27,730,817	28,277,130	28,819,009	29,364,622
Expenditures									
701-Personal Services	5,664,167	6,263,134	6,263,134	5,664,449	6,601,803	6,898,992	7,180,147	7,507,807	7,738,727
701-Vital Streets Enhanced State Investment	2,203	0	0	0	0	0	0	0	0
726-Supplies	2,948,598	3,078,935	3,078,935	2,969,017	3,093,671	3,272,956	3,354,427	3,439,048	3,526,019
726-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	5,755,318	6,649,723	6,649,723	6,544,241	7,517,982	7,684,682	7,958,636	8,218,854	8,486,057
800-Vital Streets Enhanced State Investment	10,491	0	0	0	0	0	0	0	0
800-Other Services and Charges: Traffic Safety SUPP	0	0	0	0	0	0	0	0	0
970-Capital Outlays	296,824	394,301	394,301	254,593	212,293	153,977	155,690	157,543	159,314
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	3,399,388	2,701,812	3,190,317	3,223,974	2,000,736	2,747,356	788,669	3,204,290	2,598,153
990-Debt Service	823,437	745,660	745,660	745,660	739,035	745,785	743,010	746,335	310
995-Other Financing	1,921,343	1,025,878	2,479,897	2,864,897	1,054,545	1,145,042	1,228,843	1,313,337	1,399,817
995-Vital Streets Maintenance of Effort	0	0	0	0	0	0	0	0	0
995-Vital Streets Enhanced State Investment	3,017,905	3,399,240	3,399,240	3,399,240	4,336,401	3,683,214	5,728,420	3,400,034	4,095,456
Major Streets Total Expenditures	26,452,380	26,871,389	28,813,913	28,278,777	28,169,172	28,944,710	29,750,548	30,599,954	30,616,559
Major Streets NET INCOME (LOSS)	1,444,256	-873,923	-2,816,447	-1,040,011	-999,566	-1,213,893	-1,473,418	-1,780,945	-1,251,937
Beginning Fund Balance	12,555,181	13,999,437	13,999,437	13,999,437	12,959,426	11,959,860	10,745,967	9,272,549	7,491,604
Ending Fund Balance	13,999,437	13,125,514	11,182,990	12,959,426	11,959,860	10,745,967	9,272,549	7,491,604	6,239,667
Reserve Targets									
Assigned to Operations - 15% of Total Spending	3,967,857	4,030,708	4,322,087	4,241,817	4,225,376	4,341,707	4,462,582	4,589,993	4,592,484
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	860,765	1,721,530	2,582,295	3,443,060	4,303,825
Unassigned Fund Balance	10,031,580	9,094,806	6,860,903	8,717,609	6,873,719	4,682,731	2,227,672	-541,449	-2,656,642
Total	13,999,437	13,125,514	11,182,990	12,959,426	11,959,860	10,745,967	9,272,549	7,491,604	6,239,667
Unassigned FB as a % of Total Expenditures	37.9%	33.8%	23.8%	30.8%	24.4%	16.2%	7.5%	(1.8%)	(8.7%)

**Grand Rapids MI - FMS
MET-DEPARTMENT OF JUSTICE (2624)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal 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 & 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
MET-Department of Justice Total Revenues	0	0	0	0	0	0	0	0	0
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	1,200	15,000	15,000	0	12,000	0	0	0	0
800-Other Services and Charges	5,654	3,890	3,890	5,749	3,139	0	0	0	0
970-Capital Outlays	0	0	0	10,000	0	0	0	0	0
995-Other Financing	15,000	0	0	0	0	0	0	0	0
MET-Department of Justice Total Expenditures	21,853	18,890	18,890	15,749	15,139	0	0	0	0
MET-Department of Justice NET INCOME (LOSS)	-21,853	-18,890	-18,890	-15,749	-15,139	0	0	0	0
Beginning Fund Balance	54,754	32,901	32,901	32,901	17,152	2,013	2,013	2,013	2,013
Ending Fund Balance	32,901	14,011	14,011	17,152	2,013	2,013	2,013	2,013	2,013
Reserve Targets									
Assigned to Operations - 15% of Total Spending	3,278	2,834	2,834	2,362	2,271	0	0	0	0
Unassigned Fund Balance	29,623	11,177	11,177	14,789	-258	2,013	2,013	2,013	2,013
Total	32,901	14,011	14,011	17,152	2,013	2,013	2,013	2,013	2,013
Unassigned FB as a % of Total Expenditures	135.6%	59.2%	59.2%	93.9%	(1.7%)	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI
MICHIGAN INDIGENT DEFENSE COMMISSION (2600)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	1,394,545	0	2,620,296	2,620,296	0	0	0	0	0
580-Contributions from Local Units	101,631	0	0	0	0	0	0	0	0
600-Charges For Services	72,009	0	40,000	34,697	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(6,514)	0	0	4,818	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	100,437	0	138,511	111,241	0	0	0	0	0
61ST DISTRICT COURT Total Revenues	1,662,108	0	2,798,808	2,771,052	0	0	0	0	0
Expenditures									
701-Personal Services	143,070	0	168,613	167,143	0	0	0	0	0
751-Supplies	222	0	700	700	0	0	0	0	0
800-Other Services And Charges	1,275,538	0	2,629,495	2,691,704	0	0	0	0	0
970-Capital Outlays	3,277	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
61ST DISTRICT COURT Total Expenditures	1,422,107	0	2,798,808	2,859,547	0	0	0	0	0
61ST DISTRICT COURT NET INCOME (LOSS)	240,001	0	0	(88,495)	0	0	0	0	0
Fund Balance - Beginning of Year	(1,953)	238,048	238,048	238,048	149,553	149,553	149,553	149,553	149,553
Fund Balance - End of Year	238,048	238,048	238,048	149,553	149,553	149,553	149,553	149,553	149,553
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	213,316	0	419,821	428,932	0	0	0	0	0
Unassigned Fund Balance	24,731	238,048	(181,774)	(279,380)	149,553	149,553	149,553	149,553	149,553
Total	238,048	238,048	238,048	149,553	149,553	149,553	149,553	149,553	149,553
Unassigned Fund Balance as a % of Total Current Spending	1.7%	0.0%	-6.5%	-9.8%	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI - FMS
MICHIGAN JUSTICE TRAINING (2720)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	44,404	55,000	55,000	52,049	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	10,454	4,494	4,494	4,892	4,482	4,390	4,477	4,482	4,413
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
MICHIGAN JUSTICE TRAINING Total Revenues	54,858	59,494	59,494	56,941	59,482	59,390	59,477	59,482	59,413
Expenditures									
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	40,788	55,000	55,000	42,730	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
MICHIGAN JUSTICE TRAINING Total Expenditures	40,788	55,000	55,000	42,730	55,000	55,000	55,000	55,000	55,000
MICHIGAN JUSTICE TRAINING NET INCOME (LOS)	14,070	4,494	4,494	14,211	4,482	4,390	4,477	4,482	4,413
Fund Balance - Beginning of Year	160,359	174,429	174,429	174,429	188,640	193,122	197,512	201,989	206,471
Fund Balance - End of Year	174,429	178,923	178,923	188,640	193,122	197,512	201,989	206,471	210,884
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	6,118	8,250	8,250	6,410	8,250	8,250	8,250	8,250	8,250
Unassigned Fund Balance	168,311	170,673	170,673	182,230	184,872	189,262	193,739	198,221	202,634
Total	174,429	178,923	178,923	188,640	193,122	197,512	201,989	206,471	210,884
Unassigned Fund Balance as a % of Total Current Spending	412.6%	310.3%	310.3%	426.5%	336.1%	344.1%	352.3%	360.4%	368.4%

**Grand Rapids MI
OPIOID SETTLEMENT FUND (2840)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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-Contributions 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
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	909,503	0	0	204,598	200,000	200,000	200,000	200,000	200,000
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
<i>Opioid Settlement Fund Total Revenues</i>	909,503	0	0	204,598	200,000	200,000	200,000	200,000	200,000
Expenditures									
701-Personal Services	0	58,332	58,332	58,332	85,631	91,245	96,420	102,708	105,336
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	0	0	0	0	1,027,861	108,755	103,580	97,292	94,664
970-Capital Outlays	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
<i>Opioid Settlement Fund Total Expenditures</i>	0	58,332	58,332	58,332	1,113,492	200,000	200,000	200,000	200,000
<i>Opioid Settlement Fund NET INCOME (LOSS)</i>	909,503	(58,332)	(58,332)	146,266	(913,492)	0	0	0	0
<i>Fund Balance - Beginning of Year</i>	-	909,503	909,503	909,503	1,055,769	142,277	142,277	142,277	142,277
<i>Fund Balance - End of Year</i>	909,503	851,171	851,171	1,055,769	142,277	142,277	142,277	142,277	142,277
<i>Summary of Reserves</i>									
Ending Fund Balance	909,503	851171.05	851171.05	1,055,769	142,277	142,277	142,277	142,277	142,277
Restricted for Opioid Remediation	(909,503)	(851,171)	(851,171)	(1,055,769)	(142,277)	(142,277)	(142,277)	(142,277)	(142,277)
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

**Grand Rapids MI
PARKS & RECREATION OPERATING (2080)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
REVENUE									
401 - Taxes	0	0	0	0	7,231,018	7,436,778	7,627,904	7,809,926	7,974,624
450-Licenses & Permits	(1,175)	5,000	15,000	11,800	12,000	12,000	12,000	12,000	12,000
501-Federal Grants	18,927	0	202,000	173,593	42,820	42,820	21,410	0	0
539-State Grants	0	0	0	0	56,067	56,067	56,067	56,067	56,067
580-Contribution from Local Units	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
600-Charges for Services	545,332	494,259	600,259	509,450	564,702	572,326	580,102	588,035	596,126
664-Investment Income & Rentals	55,707	193,739	216,739	232,831	393,427	391,196	398,985	402,293	401,546
671-Other Revenues	113,952	7,500	63,500	52,634	15,000	15,000	15,000	15,000	15,000
695-Other Financing Sources-Millage Fund Park Maintenance & Recreation Subsidy	1,245,000	1,558,200	852,406	835,405	0	0	0	0	0
695-Other Financing Sources-Refuse Fund Emerald Ash Tree Removal Subsidy	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
695-Other Financing Sources-General Fund Forestry Sustainability Subsidy	261,067	500,000	711,250	711,250	0	0	293,421	50,302	124,639
695-Other Financing Sources-General Fund Maintenance of Effort (MOE) Subsidy	6,827,790	7,655,149	7,655,149	7,655,149	7,951,981	8,381,025	8,727,874	9,053,701	9,353,242
Parks & Recreation Total Revenues	9,346,600	10,693,847	10,596,303	10,462,112	16,547,015	17,187,212	18,012,763	18,267,324	18,813,244
EXPENDITURES									
701-Personal Services	4,428,275	5,032,891	5,169,891	5,022,169	6,194,083	6,456,561	6,732,406	7,010,482	7,218,615
751-Supplies	411,172	343,150	393,150	388,794	461,836	464,721	473,174	481,793	490,584
800-Other Services and Charges	4,431,294	4,887,706	5,592,706	5,310,107	6,043,242	6,399,801	6,563,307	6,533,464	6,839,324
970-Capital Outlays	157,713	95,100	204,100	182,158	197,745	99,745	97,745	81,745	79,745
990-Debt Service	0	0	0	0	736,000	736,000	736,000	736,000	736,000
995-Appropriation Lapse	0	(200,000)	(200,000)	0	(501,872)	(501,872)	(501,872)	(501,872)	(501,872)
995-Other Financing	0	6,712	56,712	6,712	2,240,000	2,830,000	2,500,000	2,525,000	2,520,000
Parks & Recreation Total Expenditures	9,428,454	10,165,559	11,216,559	10,909,940	15,371,034	16,484,956	16,600,760	16,866,612	17,382,396
NET INCOME (LOSS)	(81,855)	528,288	(620,256)	(447,828)	1,175,981	702,256	1,412,003	1,400,712	1,430,848
<i>Beginning Fund Balance</i>	2,271,710	2,189,855	2,189,855	2,189,855	4,470,694	5,646,675	6,348,931	7,760,934	9,161,646
<i>Transfer from Parks Millage Fund</i>				2,728,667					
Ending Fund Balance	2,189,855	2,718,143	1,569,599	4,470,694	5,646,675	6,348,931	7,760,934	9,161,646	10,592,494
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,414,268	1,524,834	1,682,484	1,636,491	2,305,655	2,472,743	2,490,114	2,529,992	2,607,359
Unassigned Fund Balance	775,587	1,193,310	(112,884)	2,834,203	3,341,020	3,876,188	5,270,820	6,631,654	7,985,135
Total	2,189,855	2,718,143	1,569,599	4,470,694	5,646,675	6,348,931	7,760,934	9,161,646	10,592,494
Unassigned FB as a % of Total Expenditures	8.2%	11.7%	(1.%)	26.%	21.7%	23.5%	31.8%	39.3%	45.9%

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*

FY2024 Maintenance of Effort (MOE) - BASELINE		7,655,149
FY2025 GOF Adopted Budget ¹	176,148,006	
<u>FY2024 GOF Adopted Budget¹</u>	<u>169,572,736</u>	
Increase (Decrease)	6,575,270	
% Increase (Decrease)		<u>3.88%</u>
FY2025 Maintenance of Effort (MOE)		<u><u>7,951,981</u></u>

¹ Figures are adjusted for one-time and non-recurring expenditures

**Grand Rapids MI
PARKS MILLAGE (2081)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
401-Taxes (Voter-approved Millage)	6,363,077	6,525,930	6,525,930	7,035,449	0	0	0	0	0
539-State Grants	363,802	44,621	44,621	47,574	0	0	0	0	0
600-Charges For Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	74,319	162,140	162,140	182,115	0	0	0	0	0
671-Other Revenues	253,217	0	0	180,830	0	0	0	0	0
695-Other Financing Sources	0	0	0	15,581	0	0	0	0	0
<i>PARKS MILLAGE Total Revenues</i>	<i>7,054,415</i>	<i>6,732,691</i>	<i>6,732,691</i>	<i>7,461,549</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Expenditures									
701-Personal Services	623,441	694,841	788,132	727,934	0	0	0	0	0
751-Supplies	222,649	73,350	73,350	78,274	0	0	0	0	0
800-Other Services And Charges	5,625,496	3,842,933	2,541,933	4,942,999	0	0	0	0	0
970-Capital Outlays	3,624	0	0	117,784	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	1,245,000	1,558,200	3,760,309	803,406	0	0	0	0	0
<i>PARKS MILLAGE Total Expenditures</i>	<i>7,720,210</i>	<i>6,169,324</i>	<i>7,163,724</i>	<i>6,670,397</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>PARKS MILLAGE NET INCOME (LOSS)</i>	<i>(665,794)</i>	<i>563,367</i>	<i>(431,033)</i>	<i>791,152</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance - Beginning of Year</i>	<i>2,603,309</i>	<i>1,937,515</i>	<i>1,937,515</i>	<i>1,937,515</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Transfer to Parks Operating Fund</i>				<i>(2,728,667)</i>					
<i>Fund Balance - End of Year</i>	<i>1,937,515</i>	<i>2,500,882</i>	<i>1,506,482</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	1,157,488	925,399	1,074,559	0	0	0	0	0	0
Assigned to Operations	780,027	1,575,483	431,923	0	0	0	0	0	0
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	1,937,515	2,500,882	1,506,482	0	0	0	0	0	0
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
PROPERTY MANAGEMENT (2360)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	600	600	0	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	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	20,761	5,325	5,325	11,462	8,352	8,179	8,342	8,352	8,223
671-Other Revenues	16,570	150,000	150,000	36,000	120,000	50,000	50,000	50,000	50,000
695-Other Financing Sources	500,000	160,000	160,000	160,000	160,000	140,000	110,000	110,000	110,000
PROPERTY MANAGEMENT Total Revenues	537,331	315,925	315,925	207,462	288,952	198,779	168,942	168,952	168,823
Expenditures									
701-Personal Services	18,800	19,644	19,644	19,644	20,412	20,957	21,432	22,128	22,620
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	94,598	110,962	110,962	103,862	91,936	82,898	48,854	49,721	50,467
970-Capital Outlays	392,032	150,000	150,000	30,000	50,000	50,000	50,000	50,000	50,000
990-Debt Service	46,254	45,087	45,087	45,087	49,068	47,824	44,867	48,601	52,185
995-Other Financing	0	0	0	0	0	0	0	0	0
PROPERTY MANAGEMENT Total Expenditures	551,684	325,693	325,693	198,593	211,416	201,679	165,153	170,450	175,272
PROPERTY MANAGEMENT NET INCOME (LOSS)	(14,353)	(9,768)	(9,768)	8,869	77,536	(2,900)	3,789	(1,498)	(6,449)
Fund Balance - Beginning of Year	79,553	65,200	65,200	65,200	74,069	151,605	148,705	152,494	150,996
Fund Balance - End of Year	65,200	55,432	55,432	74,069	151,605	148,705	152,494	150,996	144,547
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	137,921	81,423	81,423	49,648	52,854	50,420	41,288	42,613	43,818
Unassigned Fund Balance	(72,721)	(25,991)	(25,991)	24,421	98,751	98,285	111,206	108,383	100,729
Total	65,200	55,432	55,432	74,069	151,605	148,705	152,494	150,996	144,547
Unassigned Fund Balance as a % of Total Current Spending	-13.2%	-8.0%	-8.0%	12.3%	46.7%	48.7%	67.3%	63.6%	57.5%

**Grand Rapids MI
PUBLIC LIBRARY OPERATING (2710)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>Public Library Operating (2710)</u>									
Revenues									
401-Taxes	12,248,642	12,591,514	12,591,514	13,553,873	13,943,291	14,340,616	14,709,675	15,061,155	15,378,970
501-Federal Grants		-							
539-State Grants	359,819	239,644	239,644	230,243	246,353	246,353	246,353	246,353	246,353
580-Contribution from Local Units	285,803	290,000	290,000	285,000	290,000	290,000	290,000	290,000	290,000
600-Charges for Services	55,893	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
655-Fines & Forfeitures	31,360	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
664-Investment Income & Rentals	123,856	273,417	273,417	321,808	294,843	288,753	294,487	294,832	290,293
671-Other Revenues	17,354	30,000	30,000	-	-	-	-	-	-
Public Library Operating Total Revenues	13,122,727	13,519,575	13,519,575	14,485,924	14,869,487	15,260,722	15,635,515	15,987,340	16,300,616
Expenditures									
701-Personal Services	7,501,888	9,052,841	9,052,841	8,752,447	9,335,343	9,567,868	9,816,965	10,125,821	10,363,391
751-Supplies	1,679,446	1,750,650	1,750,650	1,712,000	1,860,000	1,860,000	1,860,000	1,860,000	1,860,000
800-Other Services and Charges	2,984,415	3,343,824	3,343,824	2,495,129	3,318,254	2,713,585	2,732,382	2,751,862	2,772,052
970-Capital Outlays	325,713	280,475	280,475	310,000	236,100	102,000	102,000	102,000	102,000
990-Debt Service	5,025	-	-	-	-	-	-	-	-
995-Other Financing	1,500,000	(50,000)	15,480	65,480	100,000	1,000,000	1,070,000	1,060,000	1,150,000
Public Library Operating Total Expenditures	13,996,487	14,377,790	14,443,270	13,335,056	14,849,697	15,243,453	15,581,347	15,899,683	16,247,443
Public Library Operating NET INCOME (LOSS)	(873,760)	(858,215)	(923,695)	1,150,868	19,790	17,269	54,168	87,657	53,173
Beginning Fund Balance	4,624,378	3,750,618	3,750,618	3,750,618	4,901,486	4,921,276	4,938,545	4,992,713	5,080,370
Ending Fund Balance	3,750,618	2,892,403	2,826,923	4,901,486	4,921,276	4,938,545	4,992,713	5,080,370	5,133,543
Reserve Targets									
Assigned to Operations - 15% of Total Spending	2,099,473	2,156,669	2,166,491	2,000,258	2,227,455	2,286,518	2,337,202	2,384,952	2,437,116
Unassigned Fund Balance	1,651,145	735,735	660,433	2,901,228	2,693,822	2,652,027	2,655,511	2,695,418	2,696,427
Total	3,750,618	2,892,403	2,826,923	4,901,486	4,921,276	4,938,545	4,992,713	5,080,370	5,133,543
Unassigned FB as a % of Total Expenditures	11.80%	5.12%	4.57%	21.76%	18.14%	17.40%	17.04%	16.95%	16.60%

**Grand Rapids MI
LIBRARY TRUST (2712)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	5,125	11,145	11,145	5,264	4,823	4,723	4,817	4,823	4,748
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
LIBRARY TRUST Total Revenues	5,125	11,145	11,145	5,264	4,823	4,723	4,817	4,823	4,748
Expenditures									
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
LIBRARY TRUST Total Expenditures	0	0	0	0	0	0	0	0	0
LIBRARY TRUST NET INCOME (LOSS)	5,125	11,145	11,145	5,264	4,823	4,723	4,817	4,823	4,748
Fund Balance - Beginning of Year	408,565	413,690	413,690	413,690	418,954	423,777	428,500	433,317	438,140
Fund Balance - End of Year	413,690	424,835	424,835	418,954	423,777	428,500	433,317	438,140	442,888
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	413,689	424,833	424,832	418,950	423,777	428,500	433,317	438,140	442,888
Total	413,690	424,835	424,835	418,954	423,777	428,500	433,317	438,140	442,888
Unassigned Fund Balance as a % of Total Current Spending	100.0%	200.0%	300.0%	400.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI
PUBLIC LIBRARY GRANTS/CAPITAL FUND (2711)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
401-Taxes	1,360	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	98,433	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	(8,045)	58,048	58,048	66,207	60,659	59,406	60,586	60,657	59,723
671-Other Revenues	(1,274)	0	0	0	0	0	0	0	0
695-Other Financing Sources	1,500,000	0	65,480	65,480	150,000	1,050,000	1,120,000	1,110,000	1,200,000
LIBRARY GRANTS/CAPITAL Total Revenues	1,590,475	58,048	123,528	131,687	210,659	1,109,406	1,180,586	1,170,657	1,259,723
Expenditures									
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	8,565	0	65,480	0	0	0	0	0	0
970-Capital Outlays	1,656,316	300,000	1,063,428	1,063,428	46,000	273,000	235,000	835,000	150,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
LIBRARY GRANTS/CAPITAL Total Expenditures	1,664,881	300,000	1,128,908	1,063,428	46,000	273,000	235,000	835,000	150,000
LIBRARY GRANTS/CAPITAL NET INCOME (LOSS)	(74,407)	(241,952)	(1,005,380)	(931,741)	164,659	836,406	945,586	335,657	1,109,723
Fund Balance - Beginning of Year	1,820,225	1,745,818	1,745,818	1,745,818	814,077	978,736	1,815,142	2,760,728	3,096,385
Fund Balance - End of Year	1,745,818	1,503,866	740,438	814,077	978,736	1,815,142	2,760,728	3,096,385	4,206,108
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	249,732	45,000	169,336	159,514	6,900	40,950	35,250	125,250	22,500
Assigned to Capital	1,496,086	1,458,866	571,102	654,563	971,836	1,774,192	2,725,478	2,971,135	4,183,608
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0
Total	1,745,818	1,503,866	740,438	814,077	978,736	1,815,142	2,760,728	3,096,385	4,206,108
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
RECEIVERSHIP (2361)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	1,553	3,377	3,377	4,022	3,685	3,609	3,681	3,685	3,628
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
RECEIVERSHIP Total Revenues	1,553	3,377	3,377	4,022	3,685	3,609	3,681	3,685	3,628
Expenditures									
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
RECEIVERSHIP Total Expenditures	0	0	0	0	0	0	0	0	0
RECEIVERSHIP NET INCOME (LOSS)	1,553	3,377	3,377	4,022	3,685	3,609	3,681	3,685	3,628
Fund Balance - Beginning of Year	128,135	129,688	129,688	129,688	133,710	137,395	141,004	144,685	148,370
Fund Balance - End of Year	129,688	133,065	133,065	133,710	137,395	141,004	144,685	148,370	151,998
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	129,688	133,065	133,065	133,710	137,395	141,004	144,685	148,370	151,998
Total	129,688	133,065	133,065	133,710	137,395	141,004	144,685	148,370	151,998
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 - FMS
REFUSE COLLECTION (2260)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
401-Taxes	8,571,176	10,130,966	10,130,966	10,641,136	10,944,738	11,256,270	11,545,643	11,821,236	12,070,596
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	158,846	60,035	60,035	64,008	84,865	84,865	84,865	84,865	84,865
600-Charges for Services	8,886,727	8,825,220	8,825,220	9,157,960	9,880,632	10,080,846	10,285,189	10,493,751	10,706,618
664-Investment Income & Rentals	129,321	282,885	282,885	366,403	335,702	328,768	335,296	335,689	330,521
671-Other Revenues	-5,503	0	0	500	0	0	0	0	0
Refuse Collection Total Revenues	17,740,567	19,299,106	19,299,106	20,230,007	21,245,937	21,750,749	22,250,993	22,735,541	23,192,600
Expenditures									
701-Personal Services	4,879,332	5,410,037	5,410,037	5,493,540	5,704,676	5,958,581	6,192,098	6,475,255	6,693,025
726-Supplies	595,877	535,650	535,650	520,244	593,400	604,847	616,522	628,431	640,580
800-Other Services and Charges	11,430,740	12,215,916	12,215,916	12,220,587	13,735,109	14,067,909	14,532,756	14,956,914	15,379,059
970-Capital Outlays	40,434	202,650	264,433	188,481	85,900	65,900	65,900	65,900	65,900
990-Debt Service	182,282	0	0	0	0	0	0	0	0
995-Other Financing	240,000	-110,000	-110,000	240,000	-110,000	-110,000	-110,000	-110,000	-110,000
Refuse Collection Total Expenditures	17,368,665	18,254,253	18,316,036	18,662,852	20,009,085	20,587,237	21,297,276	22,016,500	22,668,564
Refuse Collection NET INCOME (LOSS)	371,902	1,044,853	983,070	1,567,155	1,236,852	1,163,512	953,717	719,041	524,036
Beginning Fund Balance	4,622,029	4,993,931	4,993,931	4,993,931	6,561,086	7,797,938	8,961,450	9,915,167	10,634,208
Ending Fund Balance	4,993,931	6,038,784	5,977,001	6,561,086	7,797,938	8,961,450	9,915,167	10,634,208	11,158,244
Reserve Targets									
Assigned to Operations - 25% of Total Spending	4,342,166	4,563,563	4,579,009	4,665,713	5,002,271	5,146,809	5,324,319	5,504,125	5,667,141
GR Building Authority 2021 (FY2051) 201 Mkt/KCRC Site Acq	0	0	0	0	455,120	910,240	1,365,360	1,820,480	2,275,600
Unassigned Fund Balance	651,765	1,475,221	1,397,992	1,895,373	2,340,547	2,904,401	3,225,488	3,309,603	3,215,503
Total	4,993,931	6,038,784	5,977,001	6,561,086	7,797,938	8,961,450	9,915,167	10,634,208	11,158,244
Unassigned FB as a % of Total Expenditures	3.8%	8.1%	7.6%	10.2%	11.7%	14.1%	15.1%	15.0%	14.2%
Millage Rate (maximum permitted 3.0 mills)	1.6	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8

**Grand Rapids MI - FMS
SIDEWALK REPAIR (2460)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
401-Taxes	2,826,548	2,585,620	2,585,620	2,870,605	2,912,830	2,957,896	3,005,822	3,078,022	3,174,590
450-Licenses & Permits	31,475	32,500	32,500	28,500	28,500	28,500	28,500	28,500	28,500
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	9,378	2,000	2,000	4,000	6,000	6,000	6,000	6,000	6,000
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	277	42,473	42,473	58,564	53,657	52,549	53,592	53,655	52,829
671-Other Revenues	0	50	50	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
SIDEWALK REPAIR Total Revenues	2,867,678	2,662,643	2,662,643	2,961,669	3,000,987	3,044,945	3,093,914	3,166,177	3,261,919
Expenditures									
701-Personal Services	384,362	645,317	645,317	524,499	646,213	679,787	712,110	751,851	776,685
751-Supplies	1,740	11,200	11,200	11,200	9,200	11,000	10,400	11,000	11,000
800-Other Services And Charges	2,010,996	2,333,325	2,333,325	1,985,176	2,345,252	2,344,960	2,349,555	2,354,406	2,359,050
970-Capital Outlays	6,035	0	0	8,840	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	64,870	64,793	64,793	64,793	64,740	64,854	0	0	0
SIDEWALK REPAIR Total Expenditures	2,468,003	3,054,635	3,054,635	2,594,508	3,065,405	3,100,601	3,072,065	3,117,257	3,146,735
SIDEWALK REPAIR NET INCOME (LOSS)	399,675	(391,992)	(391,992)	367,161	(64,418)	(55,656)	21,849	48,920	115,184
Fund Balance - Beginning of Year	1,592,054	1,991,729	1,991,729	1,991,729	2,358,890	2,294,472	2,238,816	2,260,665	2,309,585
Fund Balance - End of Year	1,991,729	1,599,737	1,599,737	2,358,890	2,294,472	2,238,816	2,260,665	2,309,585	2,424,769
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	370,200	458,195	458,195	389,176	459,811	465,090	460,810	467,589	472,010
Assigned to Payables (Net of Receivables)	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	1,621,529	1,141,542	1,141,542	1,969,714	1,834,661	1,773,726	1,799,855	1,841,996	1,952,759
Total	1,991,729	1,599,737	1,599,737	2,358,890	2,294,472	2,238,816	2,260,665	2,309,585	2,424,769
Unassigned Fund Balance as a % of Total Current Spending	65.7%	37.4%	37.4%	75.9%	59.9%	57.2%	58.6%	59.1%	62.1%
Outstanding Debt Service at FYE - Vital Streets Loan	194,388	129,595	129,595	129,595	64,854	0	0	0	0

**Grand Rapids MI
VEHICLE STORAGE FACILITY (2320)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Revenues									
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	890,568	1,068,251	1,068,251	754,911	1,019,622	1,053,214	1,086,806	1,125,374	1,157,942
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(7,659)	20,824	20,824	28,378	26,000	25,463	25,969	25,999	25,599
671-Other Revenues	(1,316)	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
VEHICLE STORAGE FACILITY Total Revenues	881,593	1,089,075	1,089,075	783,289	1,045,622	1,078,677	1,112,775	1,151,373	1,183,541
Expenditures									
701-Personal Services	112,784	164,896	164,896	162,421	173,677	179,609	184,917	191,858	197,520
751-Supplies	5,278	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
800-Other Services And Charges	622,576	638,195	638,195	630,700	650,164	674,651	702,050	743,878	790,420
970-Capital Outlays	15,000	20,500	20,500	20,084	24,000	19,000	19,000	19,000	21,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	100,106	185,946	185,946	185,946	197,782	203,502	210,080	217,308	225,316
VEHICLE STORAGE FACILITY Total Expenditures	855,744	1,011,537	1,011,537	1,001,151	1,047,623	1,078,762	1,118,047	1,174,044	1,236,256
VEHICLE STORAGE FACILITY NET INCOME (LOSS)	25,849	77,538	77,538	(217,862)	(2,001)	(85)	(5,272)	(22,671)	(52,715)
Fund Balance - Beginning of Year	831,417	857,266	857,266	857,266	639,404	637,403	637,318	632,046	609,375
Fund Balance - End of Year	857,266	934,804	934,804	639,404	637,403	637,318	632,046	609,375	556,660
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	213,936	252,884	252,884	250,288	261,906	269,691	279,512	293,511	309,064
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	443,330	481,920	481,920	189,116	175,497	167,628	152,534	115,864	47,596
Total	857,266	934,804	934,804	639,404	637,403	637,318	632,046	609,375	556,660
Unassigned Fund Balance as a % of Total Current Spending	51.8%	47.6%	47.6%	18.9%	16.8%	15.5%	13.6%	9.9%	3.9%

**Grand Rapids MI
VITAL STREETS (2040)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028	PROPOSED 2029
REVENUE									
401 Taxes - Income Taxes	14,841,693	13,576,627	13,576,627	15,073,029	15,294,745	15,531,380	15,783,026	16,162,135	16,669,204
501 Federal Grants	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	44,298	248,432	248,432	601,124	550,755	539,380	550,089	550,735	542,256
671 Other Revenues	0	0	0	0	0	0	0	0	0
695 Other Financing Sources - GOF Op Transfer	0	0	0	0	850,000	850,000	850,000	850,000	850,000
695 Other Fin - Bond Principal Repayment from Sidewalk Fund	53,378	55,971	55,971	55,971	58,716	61,766	0	0	0
695 Other Fin - Bond Interest Repayment from Sidewalk Fund	11,492	8,822	8,822	8,822	6,024	3,088	0	0	0
695 Other Fin - Major VS Fund 2040 to Local VS Fund 2041	0	0	0	0	0	0	0	0	0
VITAL STREETS Total Revenue	14,950,861	13,889,852	13,889,852	15,738,946	16,760,240	16,985,614	17,183,115	17,562,870	18,061,460
EXPENDITURES									
Bridge Investment									
995 Transfers Out - Streets (4090)-Bridge Investment (Major)	210,000	30,000	30,000	30,000	560,000	1,311,600	80,000	91,000	50,000
Traffic Safety/Signals & Trunk Line									
995 Transfers Out - Streets (4090)-Traffic Safety/Signals	675,000	675,000	675,000	675,000	845,000	675,000	675,000	675,000	675,000
Public ROW and Green Infrastructure Maintenance									
	275,000	300,000	300,000	300,000	325,000	350,000	375,000	400,000	425,000
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)									
	8,694,107	10,493,294	10,493,294	11,600,100	11,778,639	11,352,755	14,945,724	15,356,255	15,825,274
990 Debt Service - Principal	1,750,000	1,835,000	1,835,000	1,835,000	1,925,000	2,025,000	0	0	0
990 Debt Service - Interest	376,750	289,250	289,250	289,250	197,500	101,250	0	0	0
990 Debt Service - Paying Agent Fees	500	500	500	500	500	500	0	0	0
VITAL STREETS Total Expenditures	12,081,357	13,723,044	13,723,044	14,829,850	15,731,639	15,916,105	16,175,724	16,622,255	17,075,274
VITAL STREETS NET INCOME (LOSS)	2,869,504	166,808	166,808	909,096	1,028,601	1,069,509	1,007,391	940,615	986,186
Beginning Fund Balance	3,162,135	6,031,639	6,031,639	6,031,639	6,940,735	7,969,336	9,038,845	10,046,236	10,986,851
Contingency Reserve	0	0	0	0	0	0	0	0	0
Ending Fund Balance	6,031,639	6,198,447	6,198,447	6,940,735	7,969,336	9,038,845	10,046,236	10,986,851	11,973,037
Reserve Targets:									
Assigned to Operations - 15% of Total Spending	1,812,204	2,058,457	2,058,457	2,224,478	2,359,746	2,387,416	2,426,359	2,493,338	2,561,291
Unassigned Fund Balance	4,219,435	4,139,990	4,139,990	4,716,258	5,609,590	6,651,429	7,619,877	8,493,513	9,411,746
Total	6,031,639	6,198,447	6,198,447	6,940,735	7,969,336	9,038,845	10,046,236	10,986,851	11,973,037
Unassigned FB as a % of Total Expenditures	34.9%	30.2%	30.2%	31.8%	35.7%	41.8%	47.1%	51.1%	55.1%

(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

THIS PAGE INTENTIONALLY LEFT BLANK

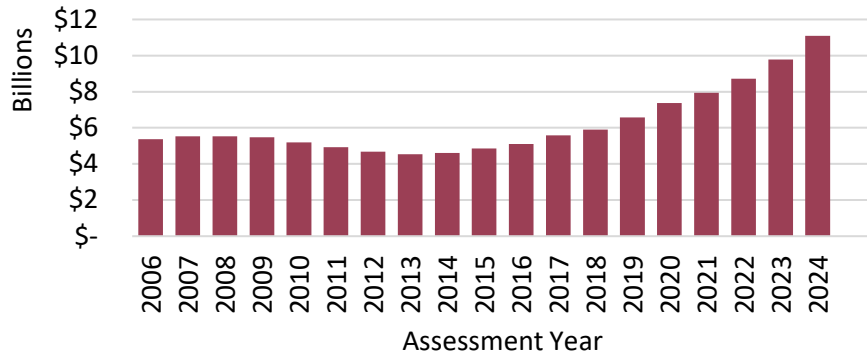
The core responsibility of the City Assessor's Office is to administer those provisions of the Michigan General Property Tax Act which are to be carried out at the local level in accordance with the scope and manner set forth by the Michigan State Tax Commission. Additional responsibilities include the administration of special assessment rolls as prescribed in Chapters 10 and 23 of the City Code.

Revenue Sources – The Assessor's Office generates minimal direct 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.

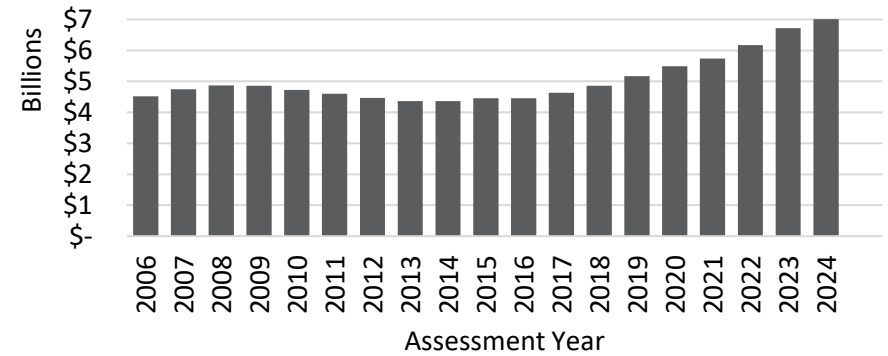
Expenditures – Personnel costs involved in the administration of the General Property Tax Act account for the majority of the Assessor's Office expenses. Personnel are required to be certified by the State of Michigan under the State Tax Commission. Training and certification costs for Assessor's Office 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.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Assessor (257)						
1010 - General Fund Operating						
701 - Personnel Services	1,829,307	1,924,787	2,021,465	2,109,885	2,211,503	2,286,972
751 - Supplies	22,950	23,475	24,000	24,525	24,500	24,500
800 - Other Services and Charges	567,884	603,793	599,620	598,085	611,395	643,861
970 - Capital Outlays	109,350	11,400	11,400	12,350	11,400	11,400
Total For Expenditures	2,529,491	2,563,455	2,656,485	2,744,845	2,858,798	2,966,733
Total For Assessor	2,529,491	2,563,455	2,656,485	2,744,845	2,858,798	2,966,733

Ad Valorem Roll Historical SEV



Ad Valorem Roll Historical TV



Departmental Goals & Plan of Action		City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	CY 2023 Actual	CY 2024 Target	CY 2024 Actual	CY 2025 Target
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.	GE.02 – Foster and maintain fiscal sustainability.	Equalization Factor of 1.000 for all classes of property.	Annual	1	1	1	1
2 -	Prepare credible valuation disclosures in defense of all valuation appeals filed in the Michigan Tax Tribunal.	GE.02 – Foster and maintain fiscal sustainability.	1	Annual	1	1	1	1
3 -	Efficient and timely processing of all principal residence exemption affidavits, deeds, property transfer affidavits, exemption applications, personal property statements, and customer service inquiries.	GE.02 – Foster and maintain fiscal sustainability.	1	Annual	1	1	1	1
4 -	Timely completion of all assessment rolls, tax warrants, special assessment rolls, internal reports, external reports, and annual department budget.	GE.02 – Foster and maintain fiscal sustainability.	1	Annual	1	1	1	1
5 -	Increase efficiency in online personal property filing using TaxScribe application in replacement of BS&A e-filing system.	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications and data sharing with the community.	Percentage of businesses using e-filing.	Annual	0.162	--	0.165	0.5

The mission of the Department of Law (DOL) 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 DOL is comprised of three primary divisions: Civil Litigation Division, Municipal Affairs Division and Code Enforcement Division. The DOL conducts all cases in court for the City, prepares and approves all contracts, bonds or other written instruments in writing. The DOL also provides written opinions to elected and appointed officials and all city departments.

In the next 3 years, the DOL will be proactive and solution-focused on emerging legal issues through collaborations with city departments whenever possible. DOL will enhance client communications to create a greater understanding of the DOL, its values, and access to legal services. DOL will identify legal opportunities to enhance equity within the organization and throughout the community and serve as a source of education and information regarding emerging legal issues and policy issues. Finally, DOL will strive to attain greater efficiency through targeted professional development and cross-training within each DOL team to enhance continuity and provide timely service delivery.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Attorney (266)						
1010 - General Fund Operating						
701 - Personnel Services	3,009,142	3,215,105	3,385,784	3,511,597	3,653,161	3,757,054
751 - Supplies	55,750	55,750	55,750	55,750	55,750	55,750
800 - Other Services and Charges	362,928	377,257	387,642	399,984	411,283	419,805
970 - Capital Outlays	14,500	14,500	14,500	14,500	14,500	14,500
Total For Expenditures	3,442,320	3,662,612	3,843,676	3,981,831	4,134,694	4,247,109
Total For Attorney	3,442,320	3,662,612	3,843,676	3,981,831	4,134,694	4,247,109

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1 - Require and provide meaningful professional development for all DOL employees	GE.O3 Retain high performing employees	Number of staff attending PD	Annual	17	18	17	18
2 - Implement new FOIA technology to improve internal efficiency and external access	GE.O5 Leverage Technology	Yes/No	Annual	Yes	Currently collaborating with GRPD	Yes	N/A
3 - Develop helpful trainings for City Employees	GE.O3 High performing employees	Number of trainings	Annual	0	2	0	3
4 - Recruit diverse pre-law and law school students for paid internships within the DOL	GE.O6 Culture of Innovation	Number of interns	Annual	4	4	6	4

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.

The City Clerk's Department is a General Fund Department and derives most of its revenue from that fund. Other revenue sources include business license fees, cannabis license fees, US Passport processing fees, and archival service fees for external organizations. The major expenditure for the department is personnel costs including wages and benefits. Elections are the second largest expenditure.

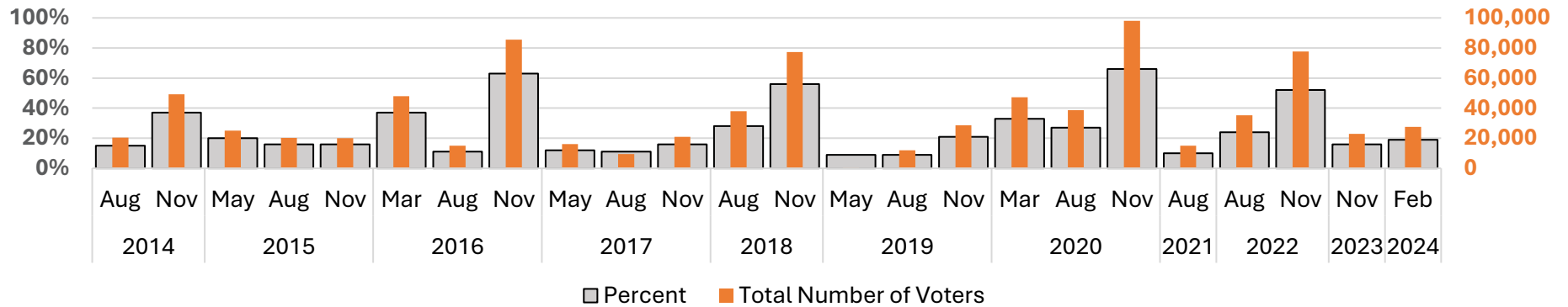
In FY2025, there is continued concentration in the Voter Registration/Elections Division as we prepare staff, election workers, and the community for the 2024 Primary and General Elections. The voters' approval of Proposal 3 in 2018 and Proposal 2 of 2022 has greatly increased the cost of conducting elections by more voters utilizing Absentee Ballots, registering to vote through Election Day and voting early in person.

There has been a renewed interest in Passport services after services were halted due to COVID-19 and people are beginning to travel again. The Business Licensing and Boards and Commission operations will undergo a mixture of policy enhancements in an effort to provide more information to the public and to create a user-friendly, self-serving environment.

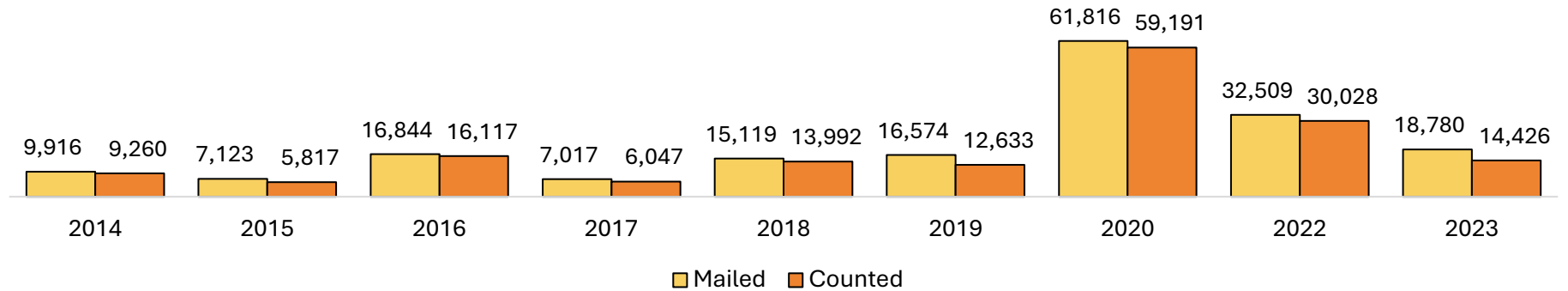
Lastly, the organization recognizes the entrenched value of its Community Archive and Records Center and the regarded services it delivers to City departments and the greater Grand Rapids Community. Strategic investments in technology and equipment will help leverage increased access to archival documents and records as well as proper storage of digitally born records. We are continuing to offer our services to neighboring communities to take advantage of this embedded competency.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Clerk (215)						
1010 - General Fund Operating						
701 - Personnel Services	1,642,986	1,805,158	1,629,607	1,902,714	1,936,226	2,037,241
751 - Supplies	68,700	96,200	53,700	86,200	68,700	86,200
800 - Other Services and Charges	991,385	1,073,986	854,634	1,119,794	1,022,853	1,159,525
970 - Capital Outlays	12,000	18,000	12,000	32,000	32,000	32,000
Total For Expenditures	2,715,071	2,993,344	2,549,941	3,140,708	3,059,779	3,314,966
Total For Clerk	2,715,071	2,993,344	2,549,941	3,140,708	3,059,779	3,314,966

Voter Turnout



Absentee Ballots Mailed and Counted



Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1 - Recruit Bilingual Election Workers	GE1 Embed Equity	Number Recruited	Election	36	26	NA	26
2 - Election Communications Plan	ECC1 Enhance Communications	People Reached	Election	250,707	N/A	NA	>500,000

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.

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.

Property Maintenance and Zoning Compliance – The Code Compliance Department addresses property complaints for residential and non-residential buildings under the Property 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, dilapidated exteriors of commercial structures, etc.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Code Compliance (733)						
1010 - General Fund Operating						
701 - Personnel Services	3,000,173	3,049,125	3,199,953	3,335,831	3,497,462	3,615,042
751 - Supplies	32,000	32,000	32,000	32,000	32,000	32,000
800 - Other Services and Charges	622,584	680,439	695,678	720,568	743,474	762,686
970 - Capital Outlays	5,000	0	0	0	0	0
995 - Other Financing	500,000	500,000	500,000	500,000	500,000	500,000
Total For Expenditures	4,159,757	4,261,564	4,427,631	4,588,399	4,772,936	4,909,728
2260 - Refuse Collection						
701 - Personnel Services	407,404	430,271	452,266	471,658	492,737	509,285
800 - Other Services and Charges	144,829	150,022	151,282	152,797	154,374	156,018
Total For Expenditures	552,233	580,293	603,548	624,455	647,111	665,303
Total For Code Compliance	4,711,990	4,841,857	5,031,179	5,212,854	5,420,047	5,575,031

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, rodents, etc. Such conditions are addressed on a compliant basis year-round and proactively by our Nuisance Inspection team that canvasses neighborhoods routinely spring through fall.

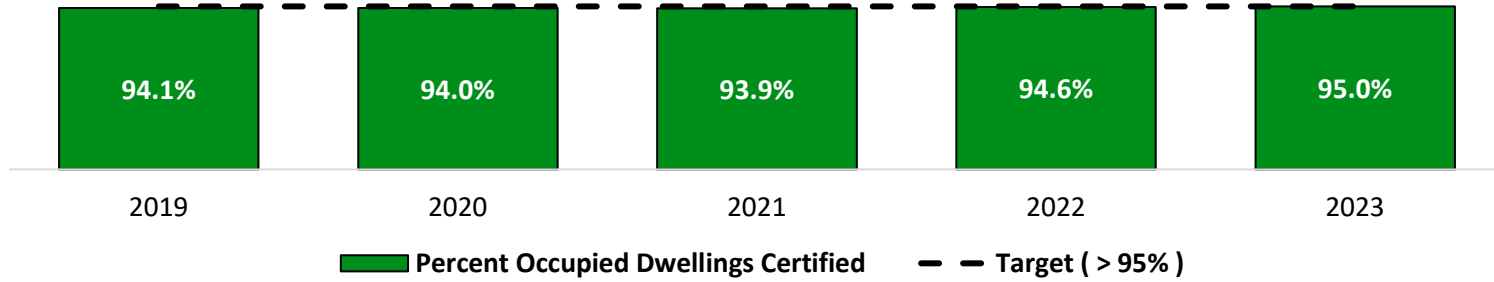
Blight Monitoring – Vacant residential and non-residential properties exist throughout the community for various reasons. Properties deemed vacant and abandoned by City code are routinely monitored for unsafe or hazardous conditions, nuisances, and the status of improvement. Through the Blight Monitoring Program, Code Compliance Officers conduct an inspection every 30 days. With changes to the Property Maintenance Code, the program was expanded in 2024 to include commercial properties.

Housing Appeal Board – The Housing Appeal Board (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.

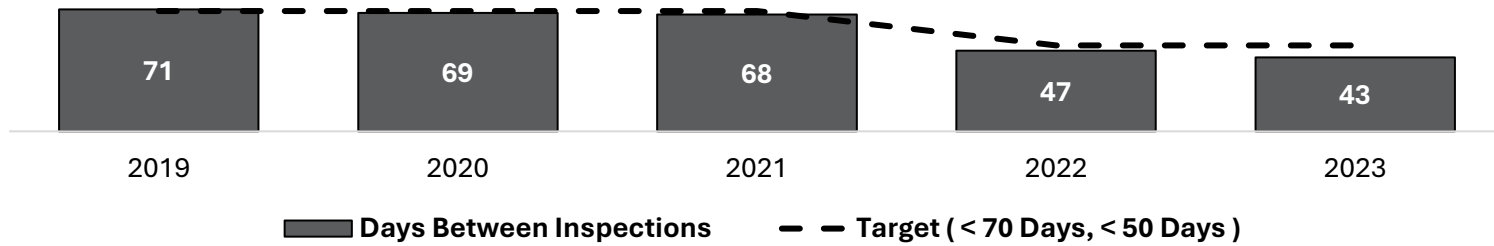
Grand Rapids Area Hoarding Task Force (GRAHT) – The Grand Rapids Area Hoarding Task Force (GRAHT) ensures safe housing for individuals in Kent County struggling with hoarding behavior and works to raise public awareness of the issue. Our City team leads this public/private partnership to provide early intervention, address case-specific issues, and collaborate on long-term solutions.

Departmental goals & plan of action		City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	2023 Actual	2024 Target	2024 Actual	2025 Target
1	- At least 95% of occupied rental dwellings are certified.	EPA.O4: Ensure all residents have safe, stable, and permanent housing.	% of occupied rental dwellings certified	Annually	95%	95%	95%	95%
2	- Less than 50 days between monitoring inspections for blight properties.	EPA.O4: Ensure all residents have safe, stable, and permanent housing.	days between monitoring inspections	Annually	43 days	<50 days	42	<50 days
3	- At least 80% on-time response rate for inspection requests.	EPA.O4: Ensure all residents have safe, stable, and permanent housing.	% on-time response for inspection requests	Quarterly	70%	80%	82%	80%
4	- Amend the Property Maintenance Code and develop enforcement processes to require lead dust clearances for rental property certifications of buildings constructed before 1978.	HE.O5: Collaborate with and support partners working to reduce health disparities and the resulting undesired outcomes.	Implement changes to Rental Property Certification Program	Annually	N/A	Code Amended	Code Amended	Implement Amended Code

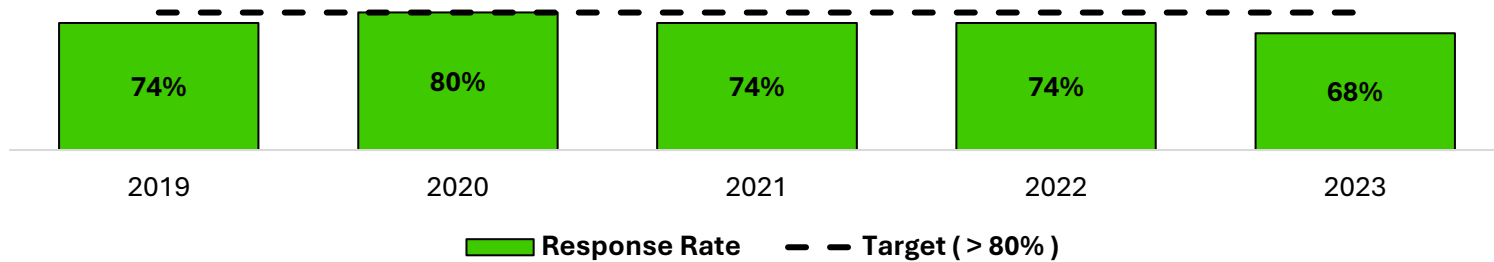
GOAL 1 – At least 95% of occupied rental dwellings are certified.



GOAL 2 – Less than 50 days between monitoring inspections for blight properties.



GOAL 3 – At least 80% on-time response rate for inspection requests.



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. This budget continues to make investments in the City’s Engaged and Connected Community strategic priority and supports the broader organizational goals by ensuring public information support to all departments.

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 (77%) 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.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Communications (267)						
1010 - General Fund Operating						
701 - Personnel Services	840,394	1,030,999	1,069,594	1,104,183	1,153,285	1,181,704
751 - Supplies	2,754	2,754	2,754	2,754	2,754	2,754
800 - Other Services and Charges	256,004	292,575	296,972	274,938	276,464	281,079
970 - Capital Outlays	10,500	5,000	6,000	0	3,000	2,000
Total For Expenditures	1,109,652	1,331,328	1,375,320	1,381,875	1,435,503	1,467,537
Total For Communications	1,109,652	1,331,328	1,375,320	1,381,875	1,435,503	1,467,537

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1 - Survey community for their perception of City services, events, programs, and facilities	ECC - 03	Percent of Residents that Rate the Quality of Public Information Services provided by the City of Grand Rapids as Excellent or Good	Biannually	N/A	N/A	N/A	66%

The mission of the Community Development Department is Building Great Neighborhoods! We build great neighborhoods in partnership with community-based organizations, housing developers and service providers by investing in programs and services that benefit low- and moderate-income persons, families, and neighborhoods. Financing for activities is provided primarily through programs from the U.S. Department of Housing and Urban Development to improve housing and economic opportunities and the living environment. 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 are also responsible for implementation and oversight of the indigent defense system within the 61st District Court.

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, Michigan Indigent Defense Commission (MIDC), Opioid Settlement Fund, 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.

Reduction of Child Lead Exposure – The Community Development Department is actively engaged in initiatives to reduce lead-based paint exposure. Community Development will continue lead-paint remediation programs supported through HUD’s Lead Based Paint Hazard Reduction Program and the Michigan Department of Health and Human Services’ (MDHHS) CHIP Program. The Department is also working with Code Compliance to implement 2023 amendments to the Property Maintenance Code to include lead-dust screening for pre-1978 rental property certifications. This work is led by the Lead Programs Specialist.

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 for the Community Development and Code Compliance departments.

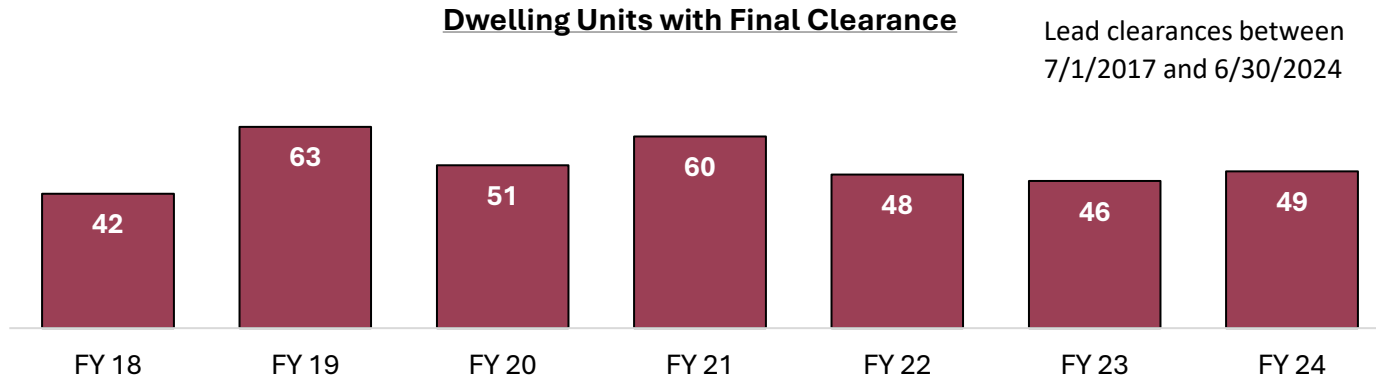
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Community Development Services (694)						
1010 - General Fund Operating						
701 - Personnel Services	401,485	421,602	450,994	479,140	503,223	515,688
751 - Supplies	7,600	3,000	3,000	3,000	3,000	3,000
800 - Other Services and Charges	117,496	116,995	119,277	122,860	127,329	130,611
970 - Capital Outlays	3,000	0	0	0	0	0
Total For Expenditures	529,581	541,597	573,271	605,000	633,552	649,299
2730 - Other Grants						
701 - Personnel Services	9,900	10,139	10,512	10,824	11,208	11,520
751 - Supplies	2,000	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	150,685	180,056	179,683	179,371	178,987	178,675
Total For Expenditures	162,585	192,195	192,195	192,195	192,195	192,195
2733 - Community Development Program						
701 - Personnel Services	983,883	991,594	1,034,827	1,072,897	1,119,154	1,151,574
751 - Supplies	27,000	27,500	27,500	27,500	27,500	27,500
800 - Other Services and Charges	2,952,623	3,133,467	3,105,351	3,105,351	3,105,351	3,105,351
970 - Capital Outlays	5,000	4,000	4,000	4,000	4,000	4,000
995 - Other Financing	942,695	752,589	752,589	752,589	752,589	752,589
Total For Expenditures	4,911,201	4,909,150	4,924,267	4,962,337	5,008,594	5,041,014
2734 - Home Investment Partnership Program						
701 - Personnel Services	126,586	125,159	131,004	136,644	143,808	147,264
751 - Supplies	1,584	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	1,628,108	1,173,692	1,113,556	1,113,556	1,113,556	1,113,556
Total For Expenditures	1,756,278	1,300,851	1,246,560	1,252,200	1,259,364	1,262,820
2840 - Opioid Settlement Fund						
701 - Personnel Services	58,332	85,631	91,245	96,420	102,708	105,336
800 - Other Services and Charges	0	1,027,861	108,755	103,580	97,292	94,664
Total For Expenditures	58,332	1,113,492	200,000	200,000	200,000	200,000
Total For Community Development	7,417,977	8,057,285	7,136,293	7,211,732	7,293,705	7,345,328

Homelessness Coordination – The Community Development Department is actively engaged in addressing issues of homelessness and supporting our community’s homeless response system. The Homelessness Coordinator helps facilitate partnerships, coordinates internal and external City service responses, and supports community initiatives.

Indigent Defense and 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.

Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1 - Increase the number of housing units that have lead hazards controlled.	HE.O5 - Collaborate with and support partners working to reduce health disparities and the resulting undesired outcomes.	Number of homes with all lead hazards controlled	Annually	46	60	49	63
2 - Increase the number of affordable housing units.	EPA.O4 - Ensure all residents have safe, stable, and permanent housing.	Number of new dwelling units in total and affordable	Annually	120 (117)	225 (215)	72 (72)	452 (441)
3 - Increase the number of homes receiving home repair services through the City Housing Rehabilitation Program (CDBG).	EPA.O4 - Ensure all residents have safe, stable, and permanent housing.	Number of homes receiving home repair services	Annually	44	45	74	45
4 - Invest in services to assist households to exit homelessness and achieve housing stability.	EPA.O4 - Ensure all residents have safe, stable, and permanent housing.	Number of persons experiencing homelessness or at risk of homelessness that became stably housed through programs supported by City investments	Annually	413	502	556	350

GOAL 1 – Increase the number of housing units that have lead hazards controlled

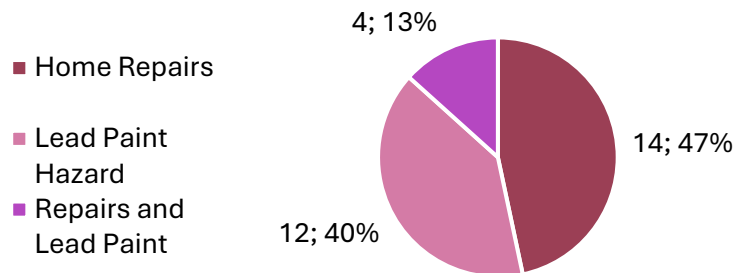


GOAL 3 – Increase the number of homes receiving home repair services through the City Housing Rehabilitation Program (CDBG)

Housing Rehabilitation Office – Project Pipeline Point in Time (As of 1/19/2024)



Construction Underway



Funds Reserved

Source	Amount
CDBG	\$101,680
CHIP	\$124,084
Healthy Homes	\$ 32,100
LHC	\$195,922
MI-HOPE	\$297,945
TOTAL	\$751,731

The City of Grand Rapids Comptroller’s Office is an independent Department accountable to the City residents led by an elected City Comptroller. The Department’s primary purpose is ensuring integrity and use of public funds and serves as the City’s accounting office and supervises the quality of accounting and financial reporting throughout the City. The Department’s functional areas of responsibilities include Accounting, Internal Audit, Payroll and Accounts Payable. 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:

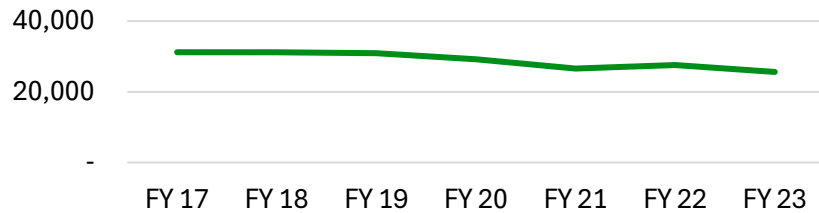
- Auditing City services and processes
- Overseeing the City’s independent audit and preparation of Annual Comprehensive Financial Report
- Publishing the Citizen’s Guide to the City’s Finances in English and Spanish
- Processing payroll and related taxes
- Processing payments to vendors, including payment 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 operates within the City’s General Operating Fund and does not charge for any of its services. The Department generates a very small amount of revenue each year based upon reimbursements from business partners (such as Amazon).

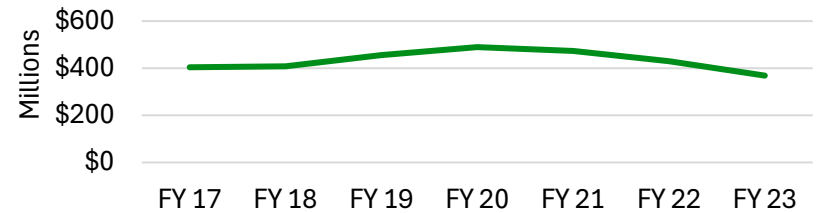
Expenditures – Approximately 97% of the Comptroller Department expenditures are related to contractual obligations (personnel costs) and internal service fund charges. The remaining discretionary spending (3%) covers the basic needs of the Department including supplies, contractual services, postage, and professional development of staff.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Comptroller (191)						
1010 - General Fund Operating						
701 - Personnel Services	1,977,805	2,067,608	2,191,751	2,291,341	2,395,703	2,464,825
751 - Supplies	31,257	31,257	31,257	31,257	31,257	31,257
800 - Other Services and Charges	1,004,665	1,047,560	1,057,862	1,091,139	1,114,010	1,141,100
970 - Capital Outlays	9,000	17,000	9,000	9,000	9,000	9,000
Total For Expenditures	3,022,727	3,163,425	3,289,870	3,422,737	3,549,970	3,646,182
Total For Comptroller	3,022,727	3,163,425	3,289,870	3,422,737	3,549,970	3,646,182

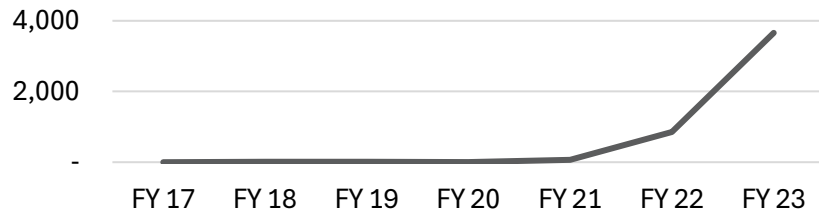
Disbursements Issued (Paper)



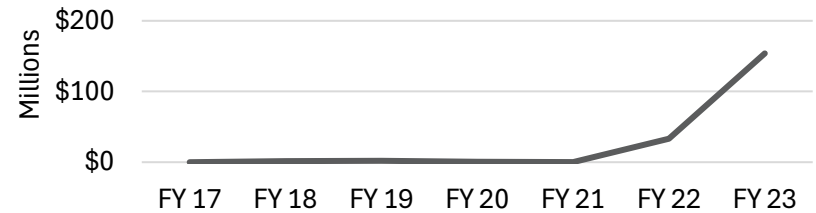
Amount (Paper)



Disbursements Issued (Electronic)



Amount (Electronic)



- NOTE: Beginning in FY 21, Bank of Mellon initiates draw for debt payments, instead of being initiated through AP process. This is true with other debt obligations.
- Data is payments through City's primary Bank and AP account as well as Biosolids account.

Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023	FY 2024		FY 2025
				Actual	Target	Actual	Target
1 - Evolve our vendor payment services through transition to electronic payments (paperless)	GE.02 - Foster and maintain fiscal sustainability	Percentage of transition	Annual	Increased electronic payments by \$120.6M	% top volume vendors and all new vendors	\$200M in electronic payments made	\$225M in electronic payments made
2 - Increase distribution of Citizen's Guide & increase Comptroller page viewership	Not specifically identified	Number of Guides printed Number of clicks/downloads	Annual	Number of page views decreased 16% in 2023 from 2022	Double unique page views from FY 20 baseline	Number of page views increased 34% from FY 20 baseline	50% increase in page views from FY 20 baseline
3 - Complete Annual Comprehensive Financial Report (ACFR) by December 31st with an unmodified opinion by external auditor	GE.02 - Foster and maintain fiscal sustainability	Deadline met with unmodified opinion	Annual	Goal met	Goal met	Certificate of excellence application pending	Meet FY 25 filing deadlines timely
4 - Develop Internal Audit (IA) Plan and establish long-term internal audit cycle using a risk-based approach	GE.02 - Foster and maintain fiscal sustainability	Number of IA reports issued and labor hours	Annual	N/A	Finalize IA Plan		Implementation of long-term IA plan

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 utility emergency dispatch and inspection scheduling. We analyze complex issues and escalate those that require special handling through the management team. We 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 with partner departments that find ways to enhance service delivery opportunities for our customers.

311 Customer Service was challenged with a loss of staff due to resignation, promotion, and transfers. This year we focused on hiring qualified, diverse candidates and quickly training them to provide excellent service. We also replaced one 311 CSR position in our office with a 311 Senior CSS. This will allow us to enhance our training and quality management programs and free up the Customer Service Manager to focus on high level service delivery upgrades. We are exploring ways we can enhance service delivery by expanding omni-channel service methods like an online knowledge base and chat feature.

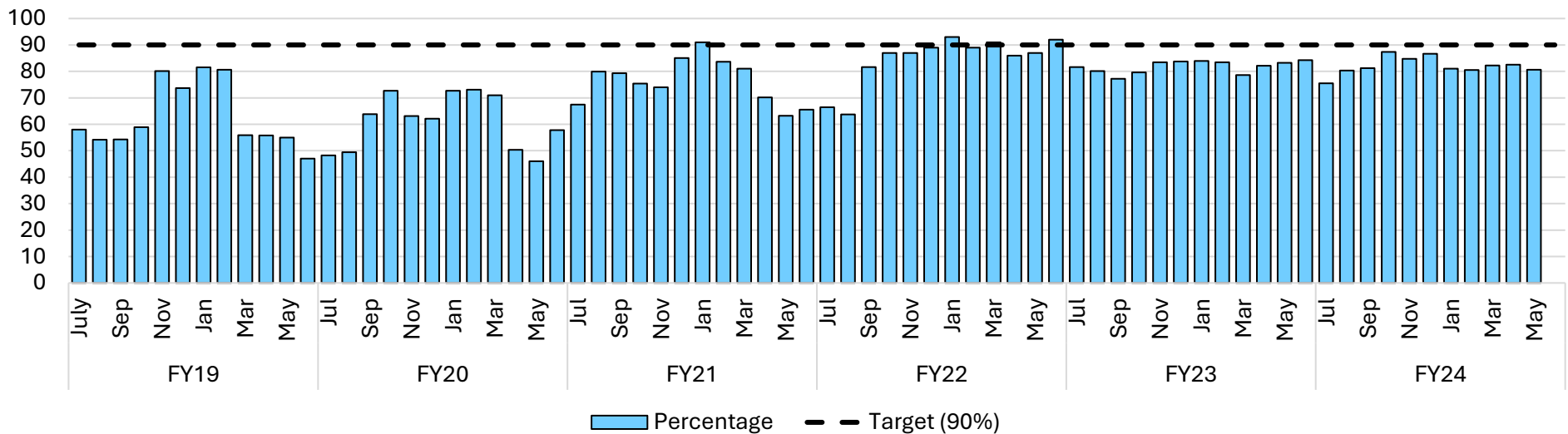
Revenue Sources – 311 Customer Service operates as an Internal Service Fund in the City. We employ a charge-back model to recover operational costs. All our interactions, regardless of origin are timed to the second by the topic covered. Our partner departments are billed a percentage of our operational costs based on the number of seconds we spent on their topics. We include a 2% charge each month to maintain a fund balance.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
311 Customer Service (268)						
1010 - General Fund Operating						
701 - Personnel Services	144,108	157,890	169,398	174,196	180,036	184,368
751 - Supplies	11,000	3,942	3,942	3,942	3,942	3,942
800 - Other Services and Charges	46,650	53,708	53,708	53,708	53,708	53,708
Total For Expenditures	201,758	215,540	227,048	231,846	237,686	242,018
6110 - Customer Service						
701 - Personnel Services	1,230,379	1,464,328	1,542,729	1,619,376	1,712,676	1,782,566
751 - Supplies	14,542	14,542	14,542	14,542	14,542	14,542
800 - Other Services and Charges	507,282	607,719	608,101	619,881	630,983	641,429
970 - Capital Outlays	0	0	0	0	0	0
Total For Expenditures	1,752,203	2,086,589	2,165,372	2,253,799	2,358,201	2,438,537
Total For 311 Customer Service	1,953,961	2,302,129	2,392,420	2,485,645	2,595,887	2,680,555

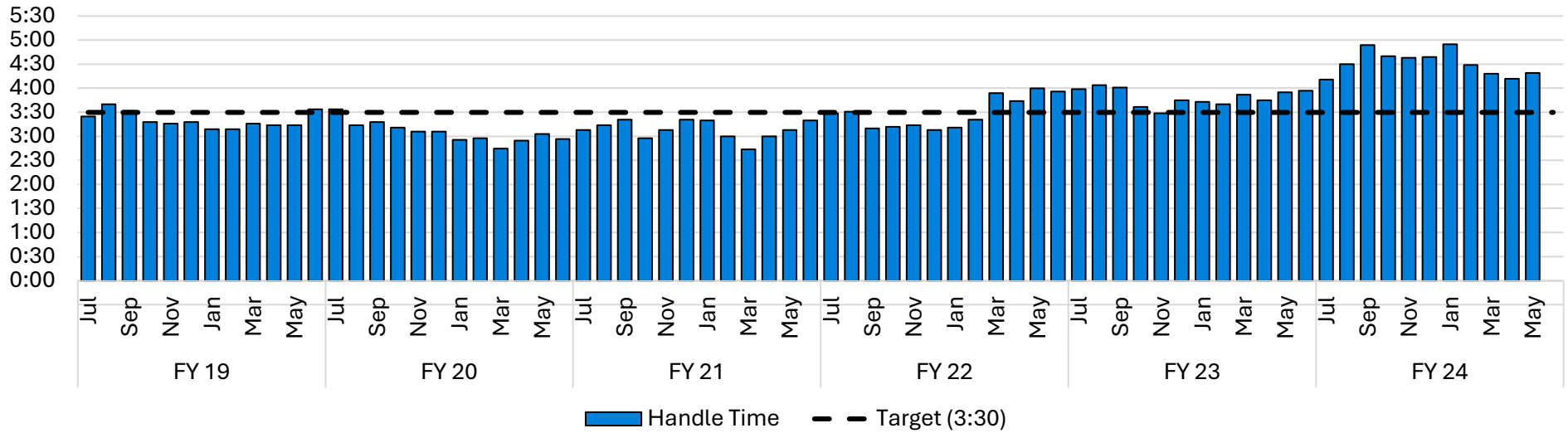
Expenditures – The main 311 Customer Service expenditures are personnel costs for Customer Service Representatives and Management. Along with the customer service team, we fund one management position in the Communications department. Other expenditures include computer and phone equipment, supplies, IT services, and software maintenance agreements.

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	CY 2023	CY 2024		CY 2025
				Actual	Target	Actual	Target
1 - Meet target external customer response times.	ECC.O1 - Enhance communication with the public.	Percent of External Customer Inquiries Responded to within Target Response Time (SP)	Monthly	82%	90%	85%	90%
2 - Increase customer satisfaction by reducing interaction handle times.	ECC.O3 - Create a process to gauge and enhance community perception.	Average Handle Time (MM:SS)	Monthly	3:48	3:30	3:35	3:30
3 - Increase customer satisfaction by reducing customer wait times.	ECC.O3 - Create a process to gauge and enhance community perception.	Average Speed of Answer (MM:SS)	Monthly	4:12	0:30	1:30	0:30

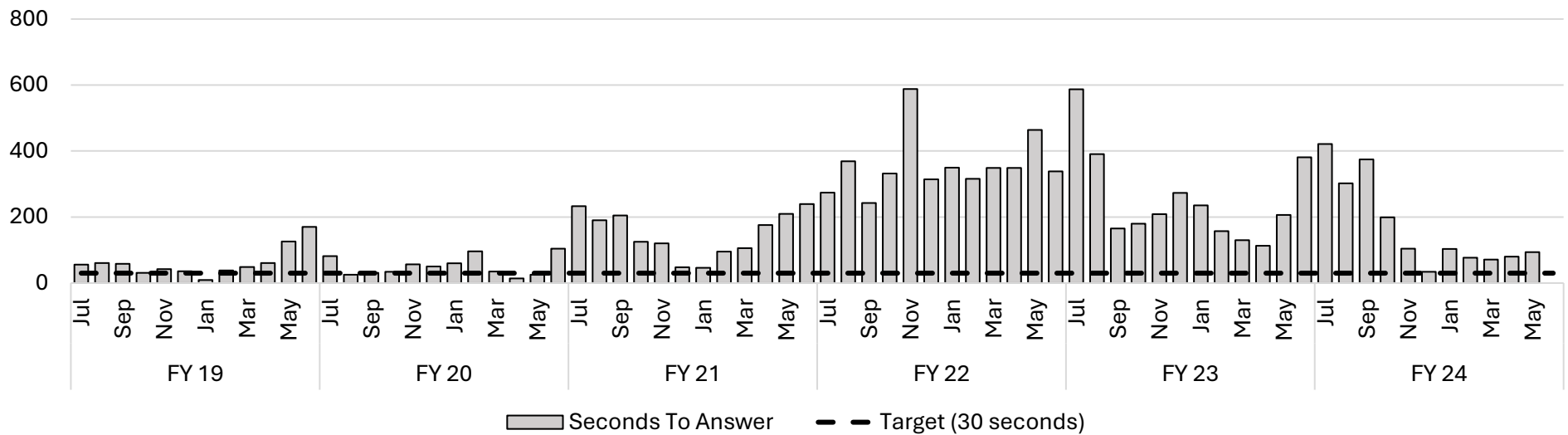
GOAL 1 - Percent of Customer Inquiries Responded to within Target Response Times



Goal 2 - 311 Average Handle Time (minutes : seconds)



GOAL 3 - 311 Average Speed of Answer by Month (seconds)



The Planning, Design, and Development Department (Dev Center) houses the Planning Department, Building Inspections division, Long-Range Planning, and our Community Engagement team. The Dev Center is focused on elevating the quality of life in the City of Grand Rapids through our services and innovations. The Dev Center Planning Department partners with local developers, designers, and City Departments to guide public and private development efforts. The Department also supports residents and businesses with their day-to-day planning and zoning. The Building Inspection division of the Dev Center performs the professional plan review, permit issuance, and inspection services to our customers and residents. Long-Range Planning establishes the framework for equitable future development through land use, transportation, green infrastructure, and urban design policies. Finally, the Dev Center’s Community Engagement team educates the residents of Grand Rapids on the public infrastructure improvements taking place in their neighborhoods. They receive feedback and coordinate that feedback with the respective project team members.

The Planning, Design, and Development Department operates out of two department funds in the accounting structure and is comprised of 47 full-time City staff members who work out of the City’s 1120 Monroe Ave facility. In addition to the full-time staff, we employ 5 temporary staff. 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 Planning, Design, and Development Department revenue is generated by a cost-recovery model. This is accomplished by charging application and inspection fees for the services we provide for 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.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Building Inspections (703)						
2490 - Building Inspections						
701 - Personnel Services	4,129,270	4,755,915	4,972,890	5,161,799	5,379,621	5,528,972
751 - Supplies	50,800	50,800	50,800	50,800	50,800	50,800
800 - Other Services and Charges	1,380,558	1,510,571	1,392,648	1,433,589	1,470,473	1,501,983
970 - Capital Outlays	13,500	13,600	13,600	13,600	13,600	13,600
995 - Other Financing	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	5,579,128	6,335,886	6,434,938	6,664,788	6,919,494	7,100,355
Total For Building Inspections	5,579,128	6,335,886	6,434,938	6,664,788	6,919,494	7,100,355

Revenue Sources: Planning Department (701) – The Planning Department division of the Planning, Design, and Development Department has a hybrid revenue system. The Planning Department has a cost-recovery model for several of its services, including 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 Operating fund.

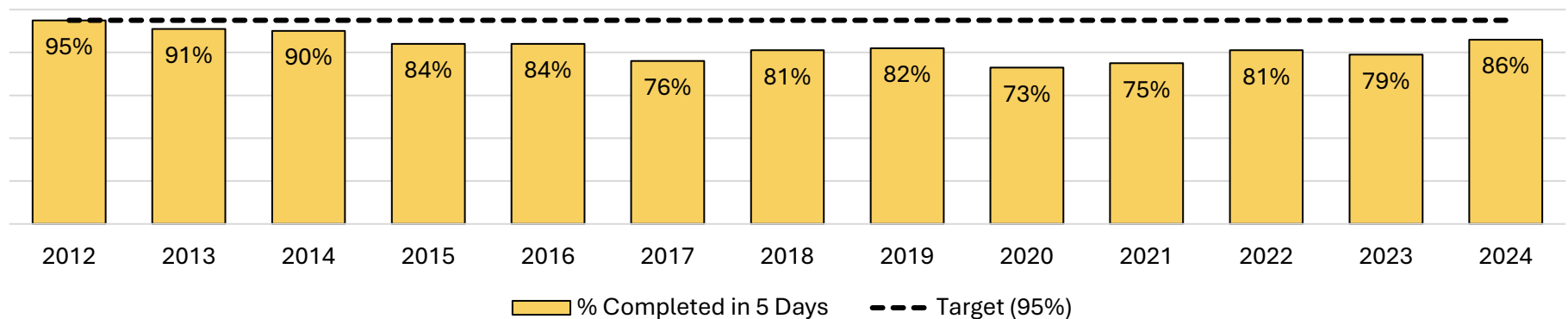
Expenditures – Most of the Planning, Design, and Development Department expenditures cover personnel costs (73%). The remainder of the expenses for the Department cover the facilities, technology, and equipment used by the team to perform their services.

		FY 25	
Planning, Design and Development		Expenses	Revenue
Planning	701	\$2,387,660.00	\$1,062,294.00
Building Inspections	703	\$6,335,886.00	\$6,098,442.00
Total		\$8,723,546.00	\$7,160,736.00

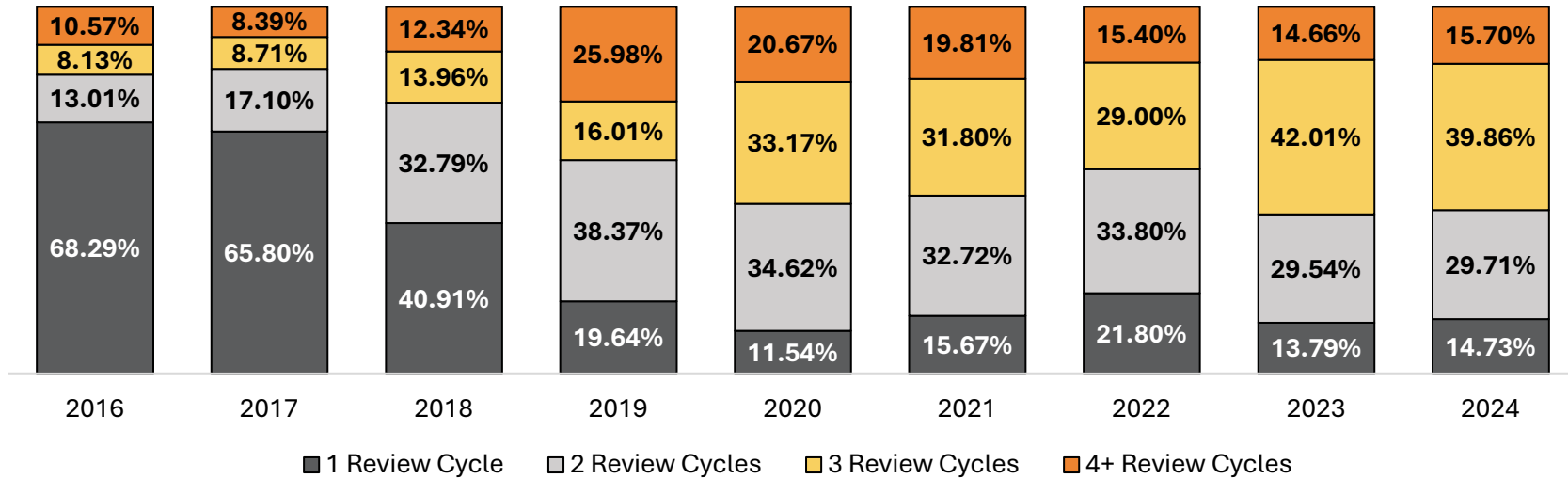
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Planning (701)						
1010 - General Fund Operating						
701 - Personnel Services	1,788,113	1,850,853	1,927,396	1,996,389	2,077,099	2,136,616
751 - Supplies	29,000	29,500	30,000	30,500	30,500	31,000
800 - Other Services and Charges	467,463	492,184	503,096	515,531	526,237	534,572
970 - Capital Outlays	9,400	10,275	11,400	9,500	10,600	10,700
995 - Other Financing	4,833	4,848	5,091	5,345	5,612	5,893
Total For Expenditures	2,298,809	2,387,660	2,476,983	2,557,265	2,650,048	2,718,781
Total For Planning	2,298,809	2,387,660	2,476,983	2,557,265	2,650,048	2,718,781

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023	FY 2024		FY 2025
				Actual	Target	Actual	Target
1 - Process plan 95% of all plan reviews within 5 business days through FY 2024	EPA.O3: Support a thriving and resilient business environment by optimizing processes and regulations for property development and business-related permitting and approvals.	Percent of application reviews completed in 5 days	Monthly	79%	5 Days	86%	95%
2 - Inspect all CPTED sites by end of FY 2024	Safe Community – Strategy 4.9.3	Number of sites inspected	Monthly	0%	8%	50%	100%
3 - Reduce the number of review cycles through proactive customer engagement.	EPA.O3: Support a thriving and resilient business environment by optimizing processes and regulations for property development and business-related permitting and approvals.	Count of permits completed in 2 or less review cycles	Monthly	43%	2 Cycles	40%	65%
4 - Six Planners and one Ombudsperson to each attend a community meeting per month	ECC.O2: Incorporate processes to collect and integrate Commission, community and staff feedback and priorities into the City's strategy, performance and budgeting activities.	Number of meetings attended	Monthly	53	48	38	48
5 - Further the goals of the Housing Needs Report, including the creation of new housing units	EPA.O4: Ensure all residents have safe, stable and permanent housing.	Total number of housing units	Quarterly	924	4,500	493	7,000

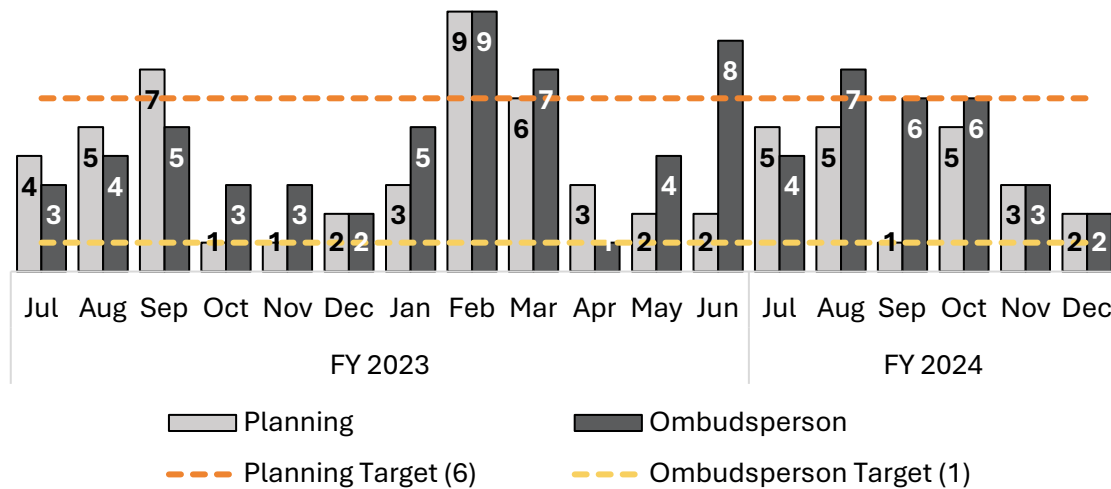
GOAL 1 - Percentage of Plan Reviews Completed within 5 Business Days



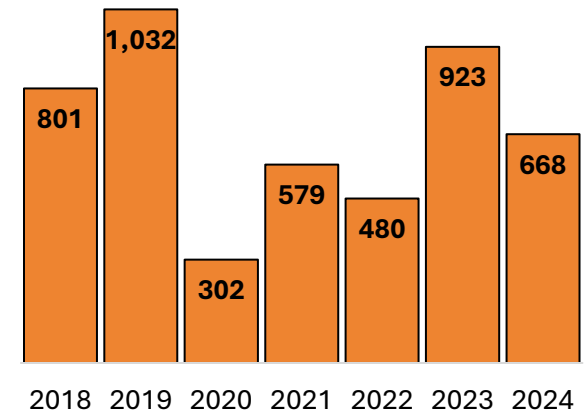
GOAL 3 - Review Cycles



GOAL 3 - Community Meetings Attended



GOAL 5 - Number of New Units



As the primary Public Safety Answering Point (PSAP) for the City of Grand Rapids, the Grand Rapids Police Emergency Communications Center (ECC) answers all 9-1-1 calls for the City of Grand Rapids and non-emergency calls for the Grand Rapids Police Department (GRPD). The communications center also provides dispatch services for GRPD, Grand Rapids Fire Department (GRFD), and Grand Valley State University Police Department. The communications center manages installation, maintenance, and upfitting of radio equipment for GRPD vehicles, and assists with implementation of Computer Aided Dispatch (CAD) 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 maintains accreditation from the Commission for the Accreditation of Law Enforcement Agencies (CALEA), and continues to focus on excellence in performance, technological efficiencies, customer service, procedures, employee wellness, disaster preparedness, and cybersecurity. In 2023, the communications center completed a phone system upgrade and presented an updated 5-year Asset Management Plan to the Kent County Dispatch Authority (KCDA), which resulted in funding approval of services to monitor and protect key software components, as well as deployment of additional technologies to support efficiency and improved service delivery.

A new, CAD-interfaced fire station alerting system deployed in 2024 is expected to improve fire dispatch and response times. The communications center installed an upgraded dispatch recording system, and later in 2024 plans a Computer Aided Dispatch (CAD) hardware upgrade. The PSAP will also engage in focused planning and training for large-scale incidents, including testing of off-site and backup capabilities for critical communications center functions. Additional staffing, once approved, will be targeted toward improvements in performance, training, recruiting, outreach, and employee wellness support.

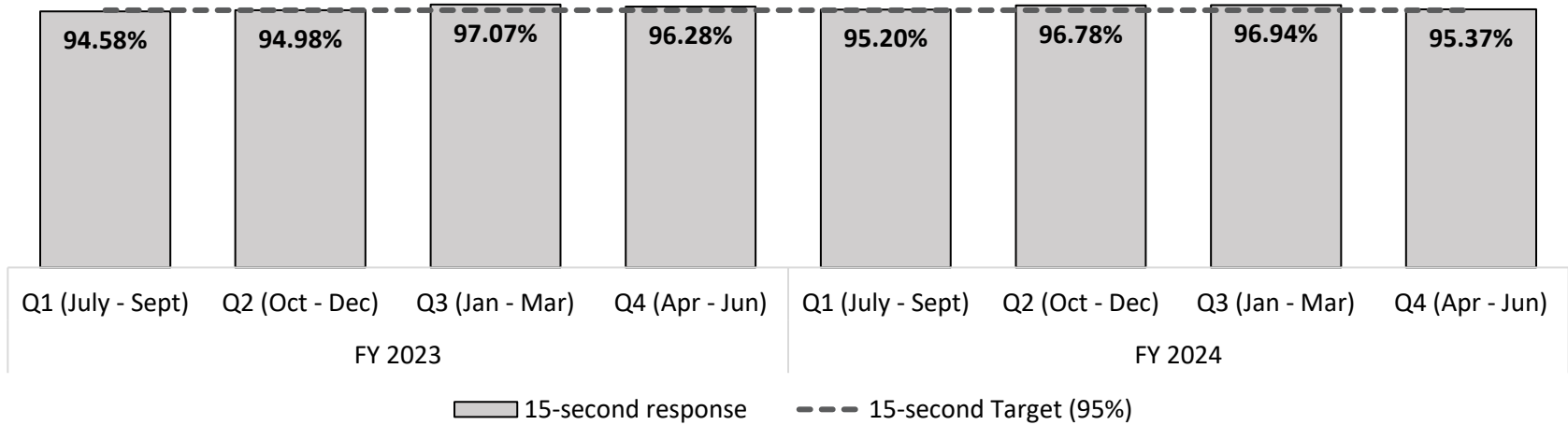
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Dispatch (325)						
1010 - General Fund Operating						
701 - Personnel Services	6,032,344	6,411,520	6,679,918	6,932,771	7,249,255	7,484,383
751 - Supplies	20,375	57,036	58,747	60,509	62,325	64,195
800 - Other Services and Charges	461,136	503,471	514,780	535,358	555,355	576,008
970 - Capital Outlays	8,060	8,060	8,302	8,551	8,808	9,072
Total For Expenditures	6,521,915	6,980,087	7,261,747	7,537,189	7,875,743	8,133,658
Total For Dispatch	6,521,915	6,980,087	7,261,747	7,537,189	7,875,743	8,133,658

Expenditures – Payroll costs account for approximately 92 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.

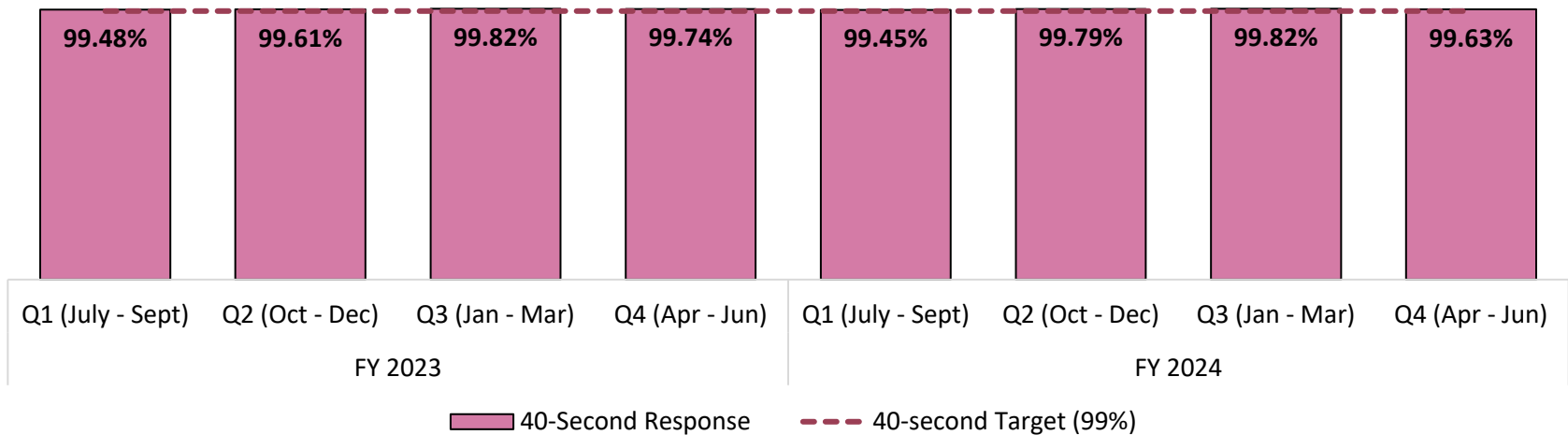
Revenue Sources – The Grand Rapids Police Emergency Communications Center receives revenue from the PSAP agreement with the Kent County Dispatch Authority (KCDA) and from dispatch service fees charged to Grand Valley State University Police Department. KCDA payments are based on the three-year rolling 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. In response to the need for additional PSAP staffing, supplemental funding to support call taking services has been approved by KCDA through KCDA fiscal year 2024.

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023	FY 2024		FY 2025
				Actual	Target	Actual	Target
1 - Answer 95% of 9-1-1 calls within 15 seconds, according to requirements of the PSAP agreement with KCDA.	EC.O1: Enhance Communication with the Public	Phone System Report	Monthly	96.06%	95%	95.93%	95%
2 - Answer 99% of 9-1-1 calls within 40 seconds, according to requirements of the PSAP agreement with KCDA.	EC.O1: Enhance Communication with the Public	Phone System Report	Monthly	99.70%	99%	99.65%	99%
3 - Assess customer service and technical excellence in call processing with a comprehensive Quality Assurance Program.	SC.O4: Provide professional community-oriented policing to enhance trust & safety	QA Software Report	Monthly	90.86%	91.50%	90.70%	92%
4 - Maintain call processing times for moderate risk fire suppression incidents to support NFPA Standards, CPSE accreditation and ISO classification for GRFD.	SC.O2: Create shared understanding on safety outcomes.	GRFD Baseline Performance Reports	Monthly	2:05	1:30	2:01	1:30
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.	SC.O1: Develop knowledge and skills to prepare for emergencies, especially vulnerable and marginalized populations groups	SNC Training Report	Quarterly	100%	100%	100%	100%

GOAL 1 – Answer 95% of 911 calls within 15 seconds



GOAL 2 – Answer 99% of 911 calls within 40 seconds



There are three distinct and separate branches of government: executive, legislative, and judicial. District courts fall under the umbrella of the judicial branch. As such, district courts are subject to the orders and rules of Michigan statutes, Michigan Court Rules, and the Michigan Supreme Court. The 61st District Court's bench consists of six judges and one full-time, law trained magistrate.

The 61st District Court is the local court division of the Michigan Trial Court system. The Court has 69 employees, 1 temporary part-time employee, 5 permanent part-time employees, 4 grant funded employee, 6 judges, and 1 full time attorney magistrate. The 61st District Court handles matters that occur within the city limits of Grand Rapids. These include misdemeanor criminal cases, felony cases through preliminary examination, civil infraction tickets, general civil filings up to \$25,000, small claims cases, landlord-tenant issues, and wedding ceremonies.

In 2023, the 61st District Court handled approximately 24,000 cases. The team currently includes the Probation Department, Clerk's Office, Alternative Sentencing, and Administration. The Probation Department includes Presentence Investigation and Supervision. The Clerk's Office teams includes: Case Initiation, Criminal, Civil, Window, Compliance/Warrants, and Judicial. Daily work involves, but is not limited to, case file processing, case management system data entry, mailings, scheduling and holding hearings, warrant and recall processing, initiating cases, and providing information regarding procedures, forms, and resources.

In addition, the 61st District Court contributes to our community through our Problem-Solving Courts (PSCs), eviction prevention and diversion programs, and alternative sentencing program. This is in addition to the efficient daily processing of the aforementioned case types. The team delivers exceptional service to those seeking justice in matters large and small.

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.

Revenue Sources – The 61st District Court is a third-class District Court. 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. Reliance on the funding unit to sustain operations is less than ideal for both the City and the Court. This is a known issue across the state and is being addressed. The Michigan Supreme Court has released its strategic plan, and the first identified goal is court funding and technology infrastructure. The Court recognized the “current method of funding courts across Michigan is complex, inadequate and inequitable. Sufficient, stable, and consistent funding is needed for courts in Michigan to meet the needs of the public and provide the highest quality of justice to all who access and use the court system.”

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 misdemeanor cases (court costs, fines, restitution, crime victim rights fees and state fees). The District Court also receives a contribution 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.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
61st District Court (286)						
7400 - 61st District Court						
701 - Personnel Services	7,946,941	8,050,223	8,404,394	8,717,733	9,079,571	9,363,725
751 - Supplies	101,207	170,900	178,694	186,916	195,593	204,747
800 - Other Services and Charges	5,590,160	5,824,604	5,906,595	4,882,017	5,070,780	5,272,267
970 - Capital Outlays	87,822	63,300	30,261	31,259	32,307	33,407
995 - Other Financing	-406,010	-423,238	-435,581	-414,521	-431,330	-446,206
Total For Expenditures	13,320,120	13,685,789	14,084,363	13,403,404	13,946,921	14,427,940
Total For 61st District Court	13,320,120	13,685,789	14,084,363	13,403,404	13,946,921	14,427,940

D61 Grand Rapids Adult Hybrid Court			
Conviction Within 3 Years of Admission	New Conviction	New Alcohol or Drug Conviction	Number of Matched Pairs
All Program Participants	13%	5%	690
Matched Comparison Members	30%	25%	
Graduates Only	5%	2%	420
Matched Comparison Members	28%	25%	

Statewide Adult Hybrid Court			
Conviction Within 3 Years of Admission	New Conviction	New Alcohol or Drug Conviction	Number of Matched Pairs
All Program Participants	18%	11%	7,409
Matched Comparison Members	29%	21%	
Graduates Only	9%	5%	4,809
Matched Comparison Members	26%	20%	

Filing Trends, Case Age, and Clearance Rates				
Felony Cases	2020	2021	2022	2023
Filing Trend	1,694	1,967	1,796	1,843
Case Age (disposed within 28 days)	89%	79%	76%	75%
Clearance Rate	104%	99%	103%	100%
Misdemeanor Cases				
Filing Trend	5,222	5,774	4,617	5,740
Case Age (disposed within 126 days)	77%	65%	90%	80%
Clearance Rate	97%	101%	115%	98%
Civil Infractions				
Filing Trend	5,575	6,852	5,630	7,023
Case Age (disposed within 84 days)	82%	85%	86%	78%
Clearance Rate	98%	103%	97%	95%
General Civil				
Filing Trend	4,346	4,222	3,281	3,477
Case Age (disposed within 455 days)	72%	78%	94%	93%
Clearance Rate	100%	121%	121%	100%
Summary Civil (w/o Jury Demand)				
Filing Trend	2,532	3,557	4,616	5,177
Case Age (disposed within 126 days)	83%	75%	90%	94%
Clearance Rate	99%	93%	98%	96%

The Economic Development Department (EDD) provides services in three key areas: real estate development; business development; and neighborhood business districts. The Department manages the Economic Development Project Team (EDPT) and 10 different boards each with at least one distinct fund. These include the Brownfield Redevelopment Authority (BRA), the Economic Development Corporation (EDC), the SmartZone Local Development Finance Authority, six (6) Corridor Improvement Authorities (CIAs), and one Business Improvement District (BID). Due to the organizational structure of the department, a significant amount of effort is required to facilitate approximately 100 public board/authority meetings per year in compliance with legal requirements, and maintain the necessary level of fiscal oversight.

The largest body of work, and where most resources are allocated, is in the area of real estate development. The EDD works cooperatively with other City departments and many external partners on various public-private development projects ranging from small-scale neighborhood investments to complex transformational redevelopment projects, each of which create economic opportunity and add to the vibrancy of the City. Business development work is primarily associated with the incubator and accelerator efforts funded by the SmartZone and aims to accelerate and diversify the high-technology sector in Grand Rapids. Neighborhood corridor development initiatives funnel through the work of six (6) CIAs and one BID, and funds façade improvements, infrastructure investments, public art and events.

Three budgets are being reviewed with the City's fiscal plan, and represent approximately 5% of the Department's overall appropriations. All three are proposed as continuation budgets for FY25 and with the exception of the following notable changes:

- Staff reallocation – Five staff positions have different payroll allocations for FY25. The net result is an increase to two budgets presented with this submission. The Economic Development Corporation fund will support 0.25 FTE, an increase of 0.05 FTE, and the GOF will support 2.35 FTE, an increase of 0.60 FTE. This reallocation recognizes the reduced staff requirements for the SmartZone operations which will support 0.85 FTE, a decrease of 0.40 FTE and allow for more executive level oversight and direction for our neighborhood corridor organizing work which is funded by the GOF.
- Reimbursements – Both the Economic Development Corporation and Property Management funds have incurred costs associated with preparing for the disposition of the 201 Market facility. Both of these funds will be reimbursed for those costs upon sale of the City property and the respective revenues are budgeted for FY 2025.

A final note that although not included in this budget submission, Economic Development has added two FTEs to its roster, both of which are 100% funded by the Brownfield Redevelopment Authority which was possible due to the department's collaboration with the City's legislative manager to create additional funding for these positions. These positions were included in the FY24 Amended budget pursuant to a budget amendment approved on November 11, 2023 and are therefore included in the FY25 adopted budget in the Brownfield Authority fund.

Revenue Sources – For the three fund budgets presented here, the primary revenue sources are application fees, property sales and GOF subsidies. Outside of these three funds, the department’s major revenue sources are tax increment revenues and grants.

Expenditures – The largest single cost item for the three budgets presented here is personnel, followed by contractual services which are spent maintaining City controlled property and advancing priorities of the City’s Strategic Plan and the Equitable Economic Development and Mobility Strategic Plan. Outside of these three funds, the department’s largest investments are made in supporting development projects through reimbursements, grants and loans, programs and initiatives including the SmartZone incubator operators and operations.

For perspective, in FY2024, the revenues and expenditures associated with these three funds represented approximately 5% of the department’s overall revenues and expenditures.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Economic Development (728)						
1010 - General Fund Operating						
701 - Personnel Services	267,691	382,005	406,685	429,890	456,266	468,229
751 - Supplies	950	969	988	1,008	1,028	1,028
800 - Other Services and Charges	239,890	106,707	108,994	111,494	114,101	114,630
Total For Expenditures	508,531	489,681	516,667	542,392	571,395	583,887
2360 - Property Management						
701 - Personnel Services	19,644	20,412	20,957	21,432	22,128	22,620
800 - Other Services and Charges	110,962	91,936	82,898	48,854	49,721	50,467
970 - Capital Outlays	150,000	50,000	50,000	50,000	50,000	50,000
990 - Debt Service	45,087	49,068	47,824	44,867	48,601	52,185
Total For Expenditures	325,693	211,416	201,679	165,153	170,450	175,272
2440 - Economic Development Corp						
701 - Personnel Services	33,747	43,713	46,369	48,158	50,187	51,672
751 - Supplies	2,500	2,500	2,500	2,500	2,500	2,500
800 - Other Services and Charges	83,954	82,562	81,742	79,950	80,670	80,670
Total For Expenditures	120,201	128,775	130,611	130,608	133,357	134,842
Total For Economic Development	954,425	829,872	848,957	838,153	875,202	894,001

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	CY 2022	CY 2023		CY 2024
				Actual	Target	Actual	Target
1 - Support entrepreneurship and diversify the business startup and growth ecosystem with a special focus on creating access to opportunities for historically marginalized communities. Enhance the success of hi-tech, hi-growth, startups and maturing companies through business services, funding sources, and dedicated facilities provided by Spartan Innovations and Start Garden, with a focus on measurable outcomes detailed in our SZ Operator's MOU.	EPA.O2.S3: Support entrepreneurship and diversify the business startup and growth ecosystem with a special focus on creating access to opportunities for historically marginalized communities.	Percent of companies served that are owned by underrepresented individuals	Annual	48% (59 of 124)	30%	57% (75 of 132)	30% (Per contract)
	EPA.O2.S1: Prioritize incentives for private development and business retention, expansion and attraction projects that result in employee retention and wage growth that pay at least \$20/hr.	Number of jobs created paying >\$20/hr	Annual	599	500	336	500
2 - Continue management of Inclusion Plan Program, increasing demand for diverse subcontractors (MBE/WBE/MLBE) in private development projects supported by Economic Development incentives.	EPA.O2.S2 (Metric 1) Optimize the Equal Business Opportunity (EBO)/Micro-Local Business Enterprises (MLBE) program and increase MLBEs registered and used in all City spending, as well as in City supported private development projects	Total amount of construction subcontracts committed to MBEs, WBEs, and MLBEs as a result of Inclusion Plan participation	Annual	\$28M	\$10M	\$22.5M	\$37.5M
3 - Total private investment for projects receiving any economic development incentives	EPA.O2.S1 Prioritize incentives for private development and business retention, expansion and attraction projects that result in employee retention and wage growth that pay at least \$20/hr.	Total amount of committed private investment supported by Economic Development	Annual	\$245M	\$190M	\$279M	\$250M
4 - Collaborate with and support Corridor Improvement Authorities (CIAs) to promote vibrant, thriving business corridors across the City.	EPA.O2.S4 Empower Corridor Improvement Authorities (CIA) and Business Improvement Districts (BID) to invest in their neighborhood business districts to support business retention, expansion and new business creation and infrastructure investment.	Dollars invested annually by CIAs and BID in façade grants, public art, infrastructure/street scape enhancements and events	Annual	\$990,000	\$1M	\$851,918	\$2M

The Energy, Lighting and Communications Department (ELC) is responsible for operating and maintaining the City's electrical utility and fiber optic system, valued at approximately \$236,103,152. The energy system includes a substation, primary switchgear, and primary and secondary electrical distribution. The electrical distribution networks deliver approximately 17,000,000 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 ELC 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 ELC Department also owns and maintains 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 ELC 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 collected by the department.

Revenue Sources – Major revenue sources include 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 and by renting out promotional banner space on streetlights.

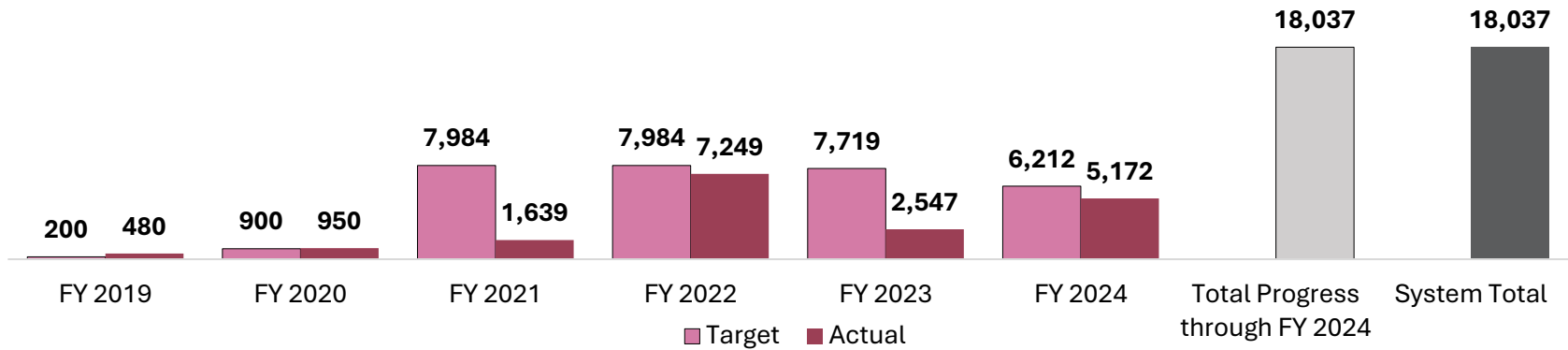
Expenses – Expenditures include personnel costs, inventory of parts necessary to ensure routine maintenance and critical repairs are performed promptly, and an array of contractual outside services such as engineering services, additional line crews, legal counsel, vector truck services, etc.

FY25 Budget – Revenues are anticipated to increase Year over Year by 16.1% in FY25, as the PLDS rate is set to increase by 5.1% and there is significantly increased private demand for access to the system. Expenditures are only projected to rise by 0.5%, as rising operational costs are offset by reductions in electricity expenses due to the LED conversion. While the ELC budget will continue to need funding from the General Operating Fund in the coming year, its departmental shortfall will decrease by 22.13%, representing a decrease of \$482K.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Street Lighting (448)						
1010 - General Fund Operating						
701 - Personnel Services	1,505,446	1,575,992	1,636,275	1,687,074	1,748,894	1,795,715
751 - Supplies	476,723	540,524	556,739	573,442	590,645	608,364
800 - Other Services and Charges	3,322,973	3,214,118	3,317,619	3,426,611	3,537,753	3,651,177
970 - Capital Outlays	24,500	25,725	26,497	27,291	28,110	28,953
Total For Expenditures	5,329,642	5,356,359	5,537,130	5,714,418	5,905,402	6,084,209
4010 - Capital Improvement						
970 - Capital Outlays	0	1,083,812	2,599,426	2,245,522	117,130	182,108
Total For Expenditures	0	1,083,812	2,599,426	2,245,522	117,130	182,108
Total For Street Lighting	5,329,642	6,440,171	8,136,556	7,959,940	6,022,532	6,266,317

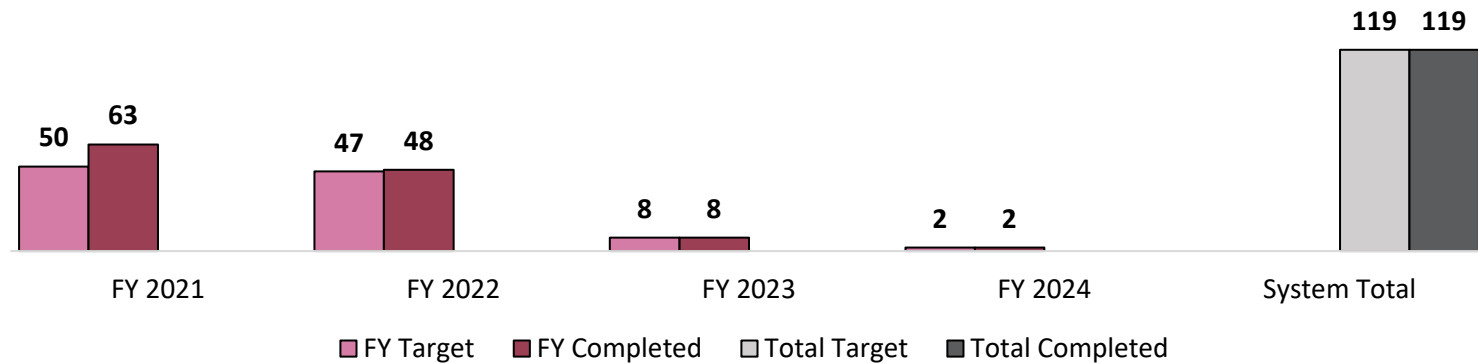
Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023	FY 2024	
				Actual	Target	Actual
1 - Convert 18,037 streetlights from HPS to LED's by December 2022. Action Plan: New control system and replace streetlights.	GE.O1 – Embed equity throughout government operations	Streetlights converted	Quarterly	16,241	18,037	18,037
2 - Convert 114 customer standard electrical meters to new “Smart Electrical Meters” by June 2021. Action Plan: Convert meters.	GE.O5 - Tech PM Internal Comm Data	Meters converted	Quarterly	114	119	119
3 - Convert 114 electrical customers from manual to “automated invoicing” starting July 2021. Action Plan: Work with UBO to move to automated billing.	GE.O5 - Tech PM Internal Comm Data	Customers converted	Quarterly	114	119	119

GOAL 1 – Smart Controlled LED Street Lights in the City of Grand Rapids



The Energy, Lighting and Communications Department is transitioning from High Pressure Sodium (HPS) streetlights to Light Emitting Diode (LED) streetlights citywide. Our 18,037 streetlights transition will be a multi-year strategy focusing on energy reduction, standardizing inventories, equitable deployment, quality lighting with real-time controls and diagnostics to improve our operational efficiency.

GOAL 2 - Upgrade Existing Electrical Meters to Smart Electrical Meters and Automated Invoicing



The Energy, Lighting and Communications Department is implementing Smart Technology Electrical Metering. This project involves design, installation, and commissioning of Wireless Smart Electrical Meters for city facilities fed from our Municipal Electrical Utility. We're transitioning from sending staff to each electrical meter location and manually processing invoices to wireless electrical meter reads and automated quarterly invoices through integration with Cayenta. The goal of this project is to increase staff efficiency and to increase accuracy of electrical usage data for all users.

The Engineering Department enhances our community through quality design, maintenance of records and standards, and responsible stewardship of resources to support asset management and ensure safe, sustainable, and equitable project delivery. It is the Department's mission to positively impact the community and elevate quality of life by serving internal and external partners through the Vital Streets initiative, Land Surveying, Right-of-Way Management, Sidewalks, Project Design, Project Management, Construction Inspection, R-O-W Permitting, Facilities Asset Management, Technical and GIS Data Management, Private Development coordination, Grant support, and Fiscal & Business Operations. The Engineering Department works closely with City departments to provide capital planning, project delivery, and data for road maintenance and reconstruction, sidewalks, utilities, and City infrastructure. Engineering is uniquely positioned organizationally to foster collaborative development and asset management on a significant portfolio of projects. In the previous three fiscal years, the Department has initiated 271 capital projects and has bid and awarded over 167 projects with a total value exceeding \$256.5 million. The Department endeavors to provide effective, dedicated service to meet the needs and expectations of those it serves, all while navigating the challenges of stabilizing staffing and succession planning and ensuring it maintains a sustainable operations model.

In FY25, the most notable budget changes are in conjunction with the previously approved addition of project management personnel for capacity and continuity of services. At the beginning of FY24, Engineering received approval to add four additional project management positions in anticipation of forecasted project loads. The Department is in the process of adapting additional project management tools and refining its business model in the pursuit of data-driven best practice to inform "right sized" operational capacity in its design, construction, right-of-way, technical/engineering, sidewalks, and support sections.

Revenue Sources – The Engineering Department is an Internal Service within the City and generates revenues based on a billable model for services provided to partner departments and fees generated from the issuance of permits and private development process. The Department utilizes Vital Street and local revenue sources to leverage state, federal, and partner dollars in capital development of projects.

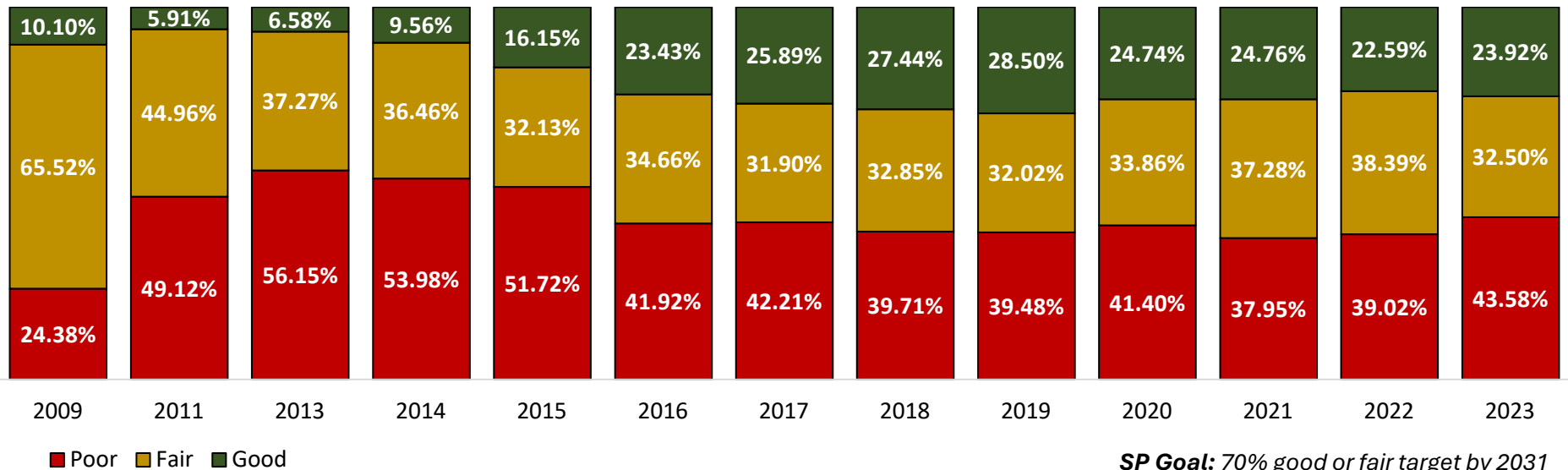
Expenditures – As a department that primarily provides services as a deliverable, personnel expenses comprise most department expenditures. Beyond department staff, the Engineering fund also supports staff positions associated with River restoration projects and organizational management. Other expenditures include technology, supplies, customer service and IT services, and software licensing agreements.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Engineering Services (447)						
2020 - Major Streets						
970 - Capital Outlays	5,314,518	4,613,442	5,360,062	3,401,375	5,816,996	5,210,859
995 - Other Financing	3,399,240	4,336,401	3,683,214	5,728,420	3,400,034	4,095,456
Total For Expenditures	8,713,758	8,949,843	9,043,276	9,129,795	9,217,030	9,306,315
2030 - Local Streets						
970 - Capital Outlays	4,157,601	5,158,659	4,530,759	6,599,381	4,294,605	5,014,192
995 - Other Financing	900,000	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000
Total For Expenditures	5,057,601	6,283,659	5,655,759	7,724,381	5,419,605	6,139,192
2460 - Sidewalk Repair						
701 - Personnel Services	645,317	646,213	679,787	712,110	751,851	776,685
751 - Supplies	11,200	9,200	11,000	10,400	11,000	11,000
800 - Other Services and Charges	2,333,325	2,345,252	2,344,960	2,349,555	2,354,406	2,359,050
995 - Other Financing	64,793	64,740	64,854	0	0	0
Total For Expenditures	3,054,635	3,065,405	3,100,601	3,072,065	3,117,257	3,146,735
4010 - Capital Improvement						
970 - Capital Outlays	3,074,500	2,290,000	2,980,000	2,040,000	1,955,000	1,955,000
Total For Expenditures	3,074,500	2,290,000	2,980,000	2,040,000	1,955,000	1,955,000
4050 - Streets-Capital Projects						
970 - Capital Outlays	1,210,878	500,000	1,530,042	1,613,843	1,698,337	1,784,817
Total For Expenditures	1,210,878	500,000	1,530,042	1,613,843	1,698,337	1,784,817
6220 - Engineering Services						
701 - Personnel Services	5,309,197	6,100,483	6,350,724	6,578,574	6,865,365	7,050,403
751 - Supplies	186,195	190,770	190,694	190,337	195,969	198,398
800 - Other Services and Charges	1,503,396	1,418,504	1,397,412	1,498,503	1,424,398	1,568,584
970 - Capital Outlays	25,000	40,000	35,000	0	0	0
995 - Other Financing	1,733	3,402	3,572	3,751	3,938	4,135
Total For Expenditures	7,025,521	7,753,159	7,977,402	8,271,165	8,489,670	8,821,520
Total For Engineering Services	28,136,893	28,842,066	30,287,080	31,851,249	29,896,899	31,153,579

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)
A. Operate & maintain transportation network with regional partners	MB.O3 Develop & coordinate well-maintained transportation network through planning, partnership, asset mgmt., & project delivery.	Percent of roads in good/fair condition (SP)	Once Annually
		Overall Average PASER Rating	Once Annually
1 - B. Facilitate multi-modal transportation & walkability by increasing/maintaining sidewalk network	MB.O2 Create accessible multi-modal transportation experience and reduce single-occupant vehicle travel through innovative mobility options.	Percent sidewalk network inspected/repaired to date	Annually (By construction season)
		Total miles sidewalk built	
		Miles completed to close gaps/extend connectivity (SP)	
		Number of ADA ramps installed (SP)	
2 - Monitor & promote MLBEs on construction projects	GE.O1 Embed equity throughout government operations.	Percent awards to MLBEs as prime bidder / subcontractor (SP)	Quarterly
3 - Monitor & improve Right-of-Way Permit processes	EPA.O3 Support business environment by optimizing processes for property development and permitting	Percent TOP & Utility Permit requests processed within target days to approve (SP)	Monthly
4 - Enhance communication; prompt reply to concerns & requests for info	ECC.O1 Enhance communication with the public.	Percent of external customer inquiries responded to within target response time (SP)	Monthly

GOAL 1 – Operate and Maintain Transportation Network

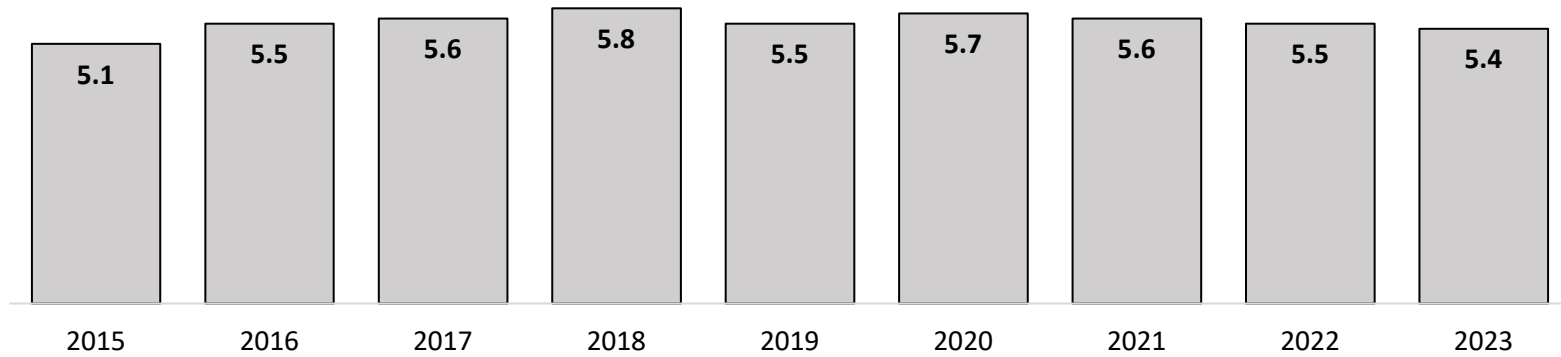
Percent of Roads in Good/Fair Condition



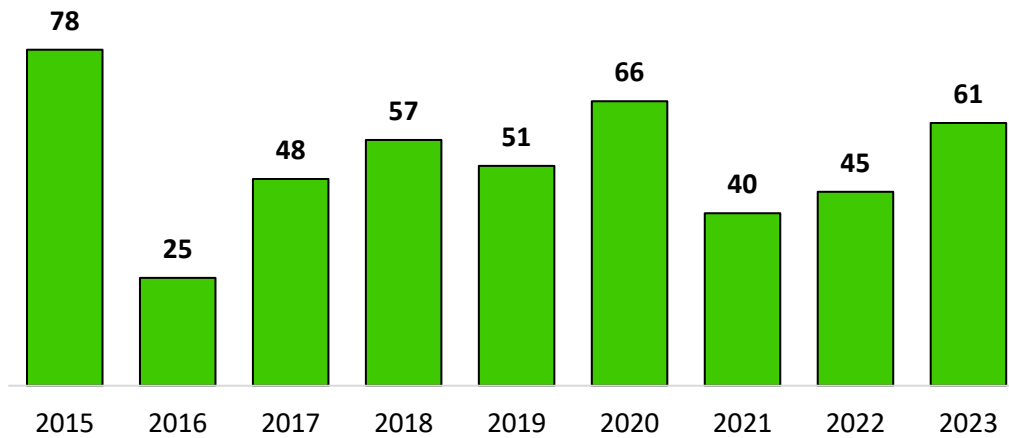
SP Goal: 70% good or fair target by 2031

GOAL 1 – Operate and Maintain Transportation Network (continued)

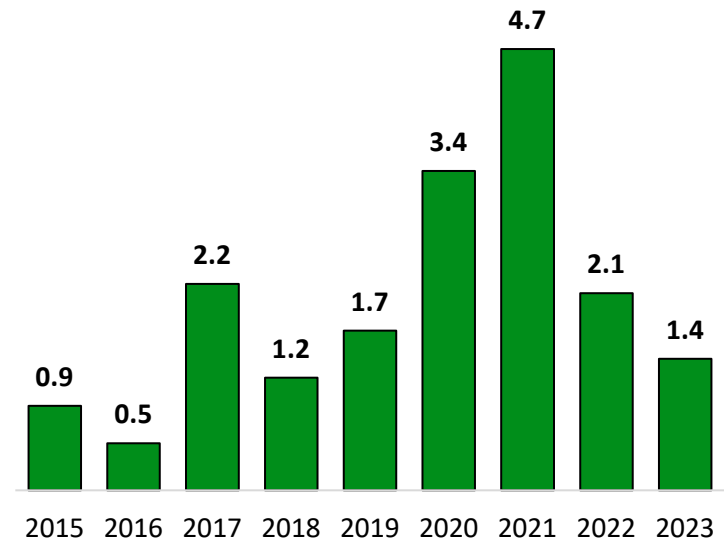
Average Street Condition Score (PASER Rating)



Miles (by Lineal Feet) of Sidewalk Inspected/Repaired



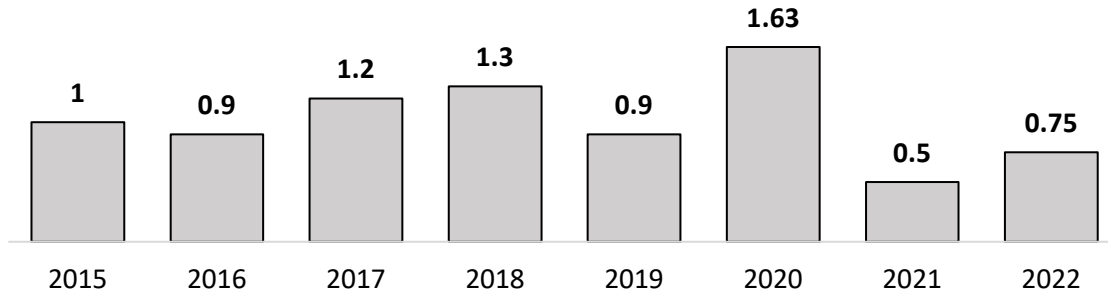
Total Miles Sidewalk Built



SP Goal: Inspect or repair/replace 100% of existing sidewalk in duration of the 15-year income tax cycle. We are approximately 50% of the way through the cycle.

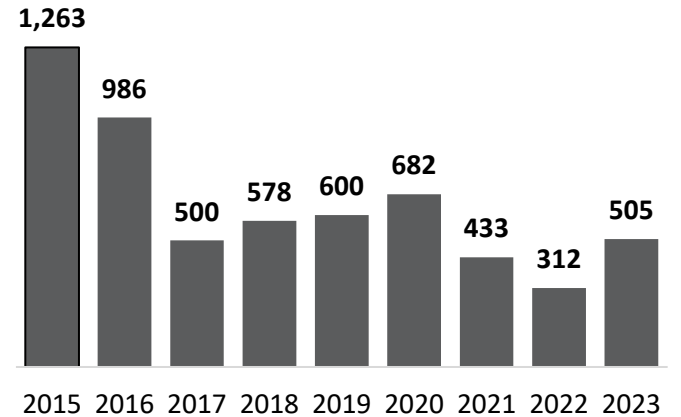
GOAL 1 – Operate and Maintain Transportation Network (continued)

Miles New Sidewalk Installed Where Gaps in Connectivity Exist

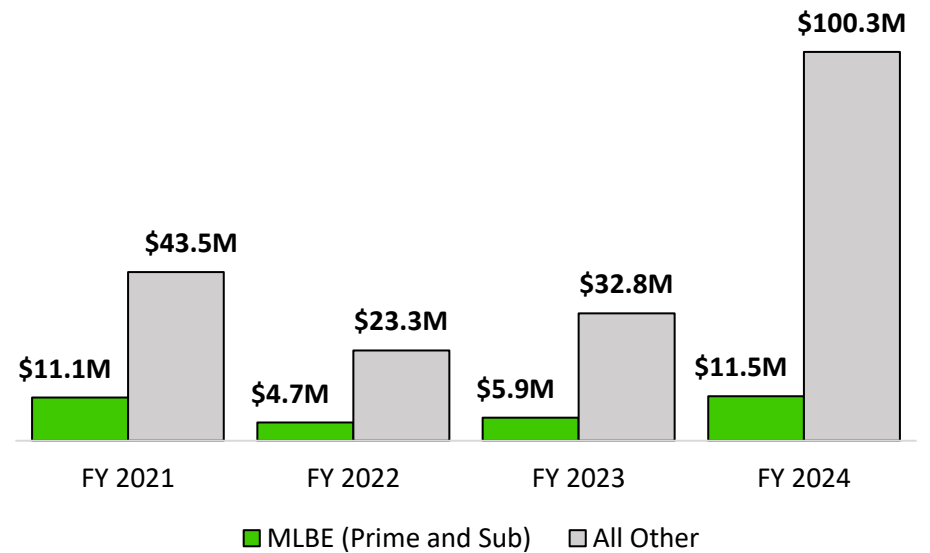
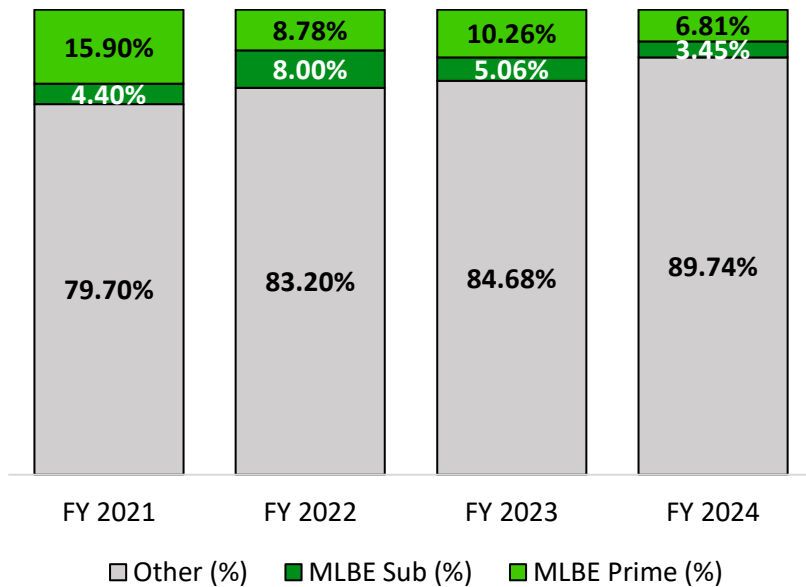


SP Goal: Construct 1 mile of sidewalk gap/year. VSOC goal was 5 miles new sidewalk w/in the total term of the income tax. This was achieved in the 2019; we continue to add new sidewalks annually (7.43 mi to date).

Number of ADA ramps installed

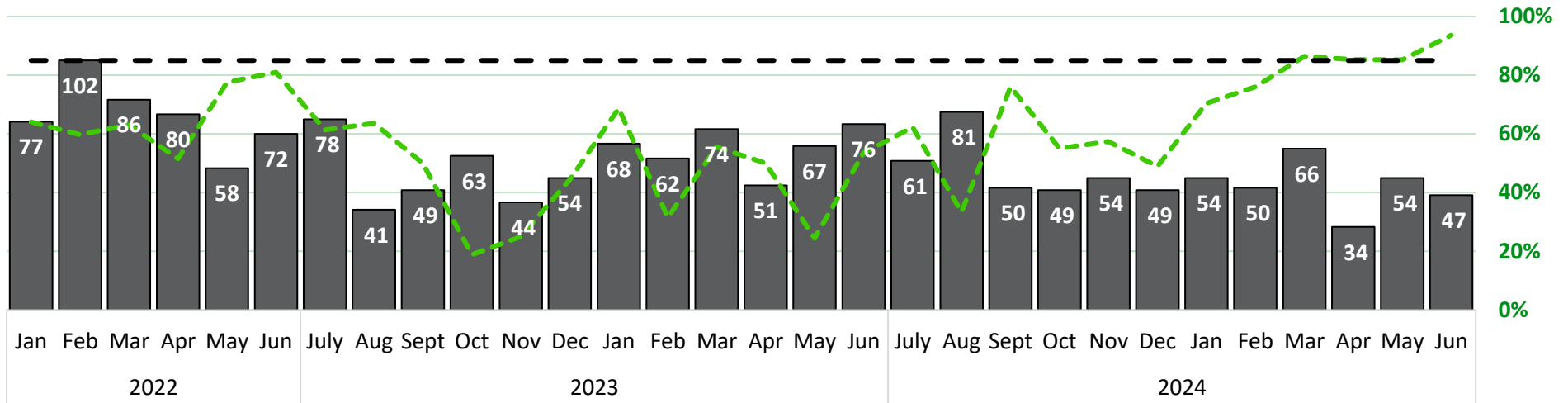


GOAL 2 - Percent and Amount MLBE Utilization on Engineering-bid Construction Contracts

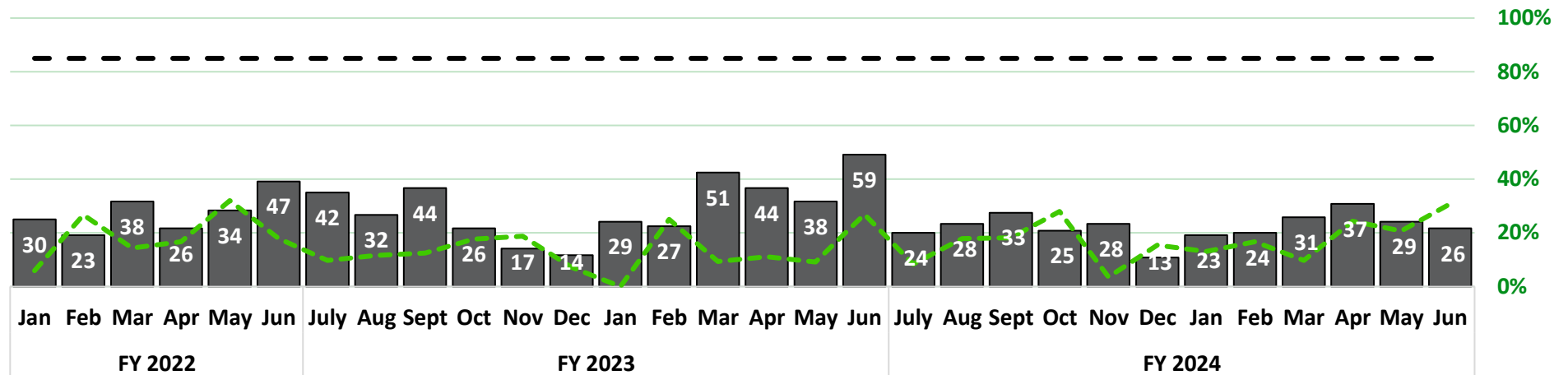


GOAL 3 – Monitor and Improve Right-of-Way Permit Processes

Utility Permits Processed within 14 Days



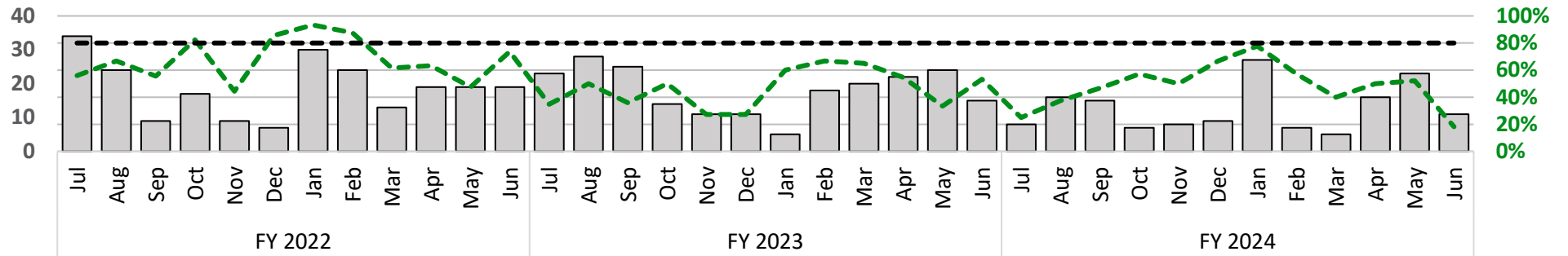
TOP & Encroachments Processed within 7 Days



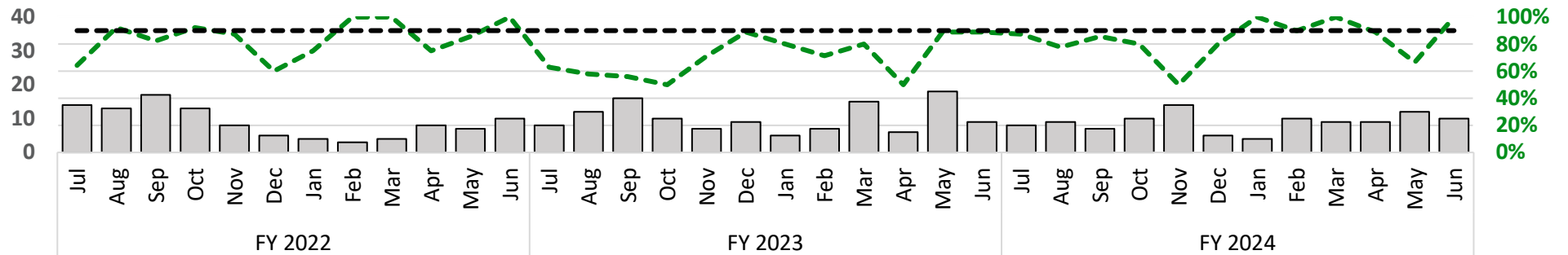
Volume Open/Active
 Percent Processed within Target
 Processed Target (85%)

GOAL 4 – Enhance Communication – Prompt Reply to Concerns and Requests for Information

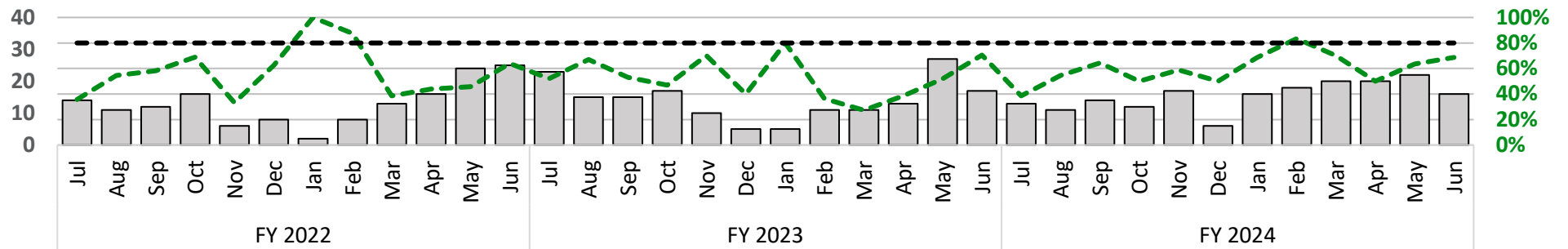
SIDEWALK Inquiries Responded within 7 Day Target



PERMIT Inquiries Responded within 2 Day Target



GENERAL Inquiries Responded within 2 Day Target



Inquiries
 Percent Responded within Target
 Target Percent (80%)

The Environmental Services Department (ESD) provides water resource recovery services in a manner that promotes improved operational efficiency and sustainability to support a safe, healthy, and thriving community, environment, and economy.

The Water Resource Recovery Facility (WRRF) receives an average of 41 million gallons of water daily. Staff are responsible for operating and maintaining the WRRF, which includes Bio-digestion, RNG and Phosphorus Recovery, as well as the entire wastewater collection system. This includes the Market Avenue Pumping Station & Retention Basin, 54 sanitary lift stations, 12 stormwater stations, 935 miles of sanitary sewer pipes and 400 miles of storm sewer pipes. In addition, the WRRF houses a state-of-the art laboratory where chemists and technicians in the lab perform about 15,000 analyses and coordinate 6,000 analyses through outside labs each year. The Industrial Pretreatment Program (IPP) staff permit 91 significant industrial users, collect over 600 industrial user samples, receive about 300 non-domestic user surveys annually and enforces industrial pretreatment program requirements in ten outlying jurisdictions where IPP staff have the authority to enforce ordinances in those jurisdictions. Pollutants from industrial sources are monitored using samplers placed in trunkline sewers.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Environmental Services (527)						
5900 - Sewer Disposal Operations						
701 - Personnel Services	14,053,961	14,842,419	15,531,732	16,191,425	16,947,089	17,486,369
751 - Supplies	3,799,289	3,886,566	4,161,089	4,127,088	4,255,747	4,361,476
800 - Other Services and Charges	22,527,273	23,240,433	24,378,556	24,341,733	24,898,397	25,240,575
970 - Capital Outlays	1,246,650	1,273,300	2,056,125	1,725,706	1,324,397	1,222,269
990 - Debt Service	10,091,044	9,708,676	9,239,608	8,740,150	8,209,566	7,646,585
995 - Other Financing	2,107,000	9,216,000	18,129,000	6,908,000	6,612,000	-1,068,000
Total For Expenditures	53,825,217	62,167,394	73,496,110	62,034,102	62,247,196	54,889,274
5901 - Sewer Replacement						
970 - Capital Outlays		500,000				
Total For Expenditures	0	500,000	0	0	0	0
5902 - Sewer Improvement						
970 - Capital Outlays	3,895,000	10,658,000	20,200,000	8,990,000	8,740,000	1,100,000
Total For Expenditures	3,895,000	10,658,000	20,200,000	8,990,000	8,740,000	1,100,000
5909 - 2023 SDS Revenue Bonds						
970 - Capital Outlays	11,000,000	0	2,500,000	9,000,000	0	3,000,000
Total For Expenditures	11,000,000	0	2,500,000	9,000,000	0	3,000,000
Total For Environmental Services	68,720,217	73,325,394	96,196,110	80,024,102	70,987,196	58,989,274

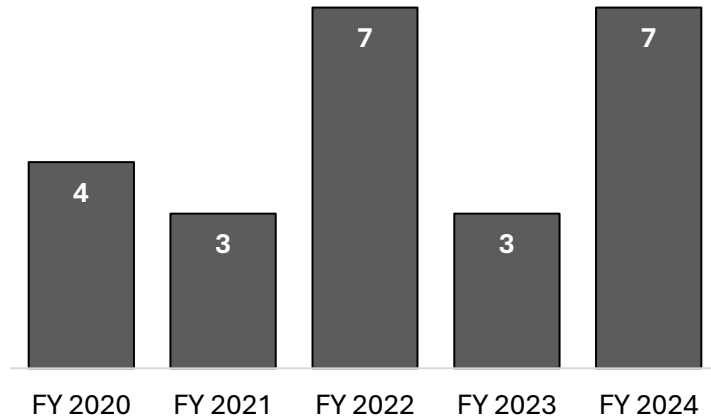
ESD operates as an Enterprise Fund within the City and the costs of providing services are recovered primarily through user charges. A comprehensive annual rate study is conducted reviewing operating costs, capital costs and usage by community to calculate the recommended commodity and service rates. Rates must then be approved by City Commission for implementation in the following calendar year.

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. Natural gas sales from the biodigester system, as well as the sale of corresponding renewable energy credits, are a new and growing source of revenue as well. Additional smaller income streams pertain to permits, grants, reimbursements, and investment income and rentals.

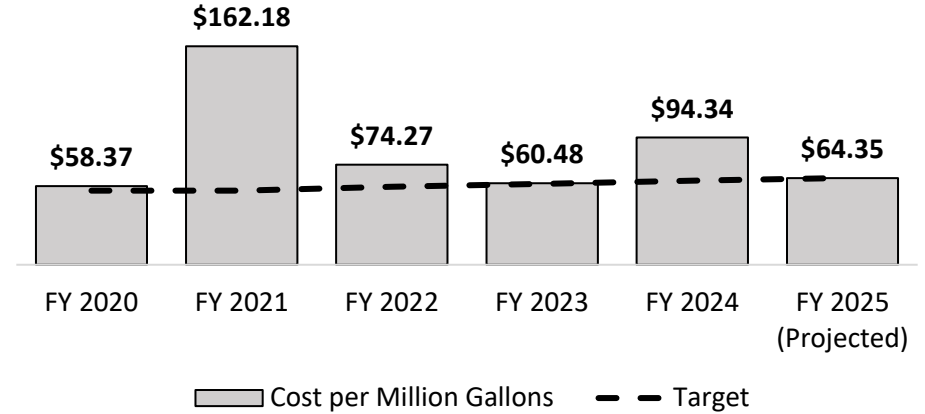
Expenses – The majority of expenses are service driven. These include personnel costs, contractual services for work performed at the WRRF and on its assets, utility costs, and A87 internal cost allocations. Other expenses include debt service obligations, supplies & equipment, software maintenance, other financing, and cash capital outlays.

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)
Clean, inspect and evaluate collection system at least every 5 years. This preventative maintenance reduces sewer overflows, which are a detriment to public health. 1 - Action Plan: Clean, inspect and evaluate collection system at least every 5 years.	HE.O4 – Minimize waste generation and promote waste diversion practices.	Number of Sewer Overflows	Annually
Sustainably manage O&M costs to maintain WRRF assets. 2 - Action Plan: Reduce downtime by optimizing processes and reducing Corrective Maintenance work on equipment and infrastructure.	GE.O2 – Foster and maintain fiscal sustainability.	Corrective Maintenance Cost per million gallons of sewage treated at Water Resource Recovery Facility (includes wastewater treatment and biodigestion)	Annually
Promote Green Sustainable Energy by producing a Renewable Natural Gas and collecting revenue from this enterprise. 3 - Action Plan: Break down Municipal Biosolids in our Digesters and market that gas through the EPA RIN’s program and sell it to entities that will use it for end use transportation.	HE.O4 – Minimize waste generation and promote waste diversion practices. GE.O2 – Foster and maintain fiscal sustainability.	Tracked revenue for fund 5900-527-1000-6424 from RNG sales	Annually
Produce at least 80% of the power needs for the WRRF so we continue to work towards net zero energy use and reducing our carbon footprint. 4 - Action Plan: Operate and maintain our Combined Heat and Power Generation engines at peak performance running off natural gas to give clean and sustainable power to the WRRF facilities.	GE.O2 – Foster and maintain fiscal and environmental sustainability	Megawatts (MW) produced by combined heat and power generators	Annually

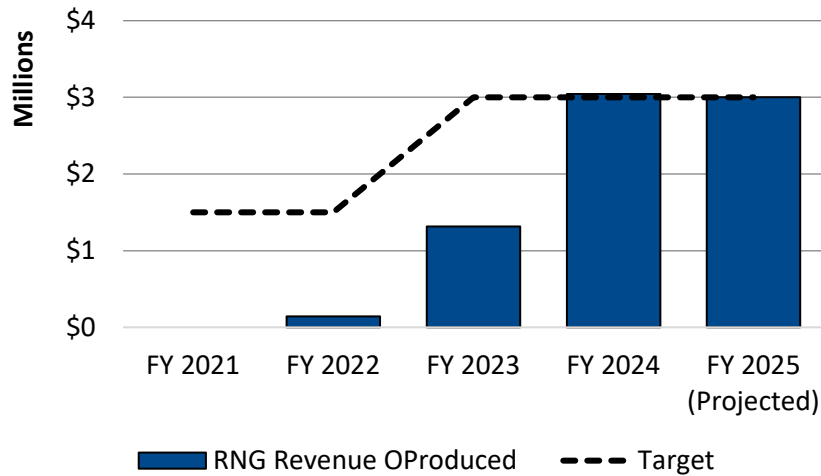
GOAL 1 - Sewer Overflows (Target = 0)



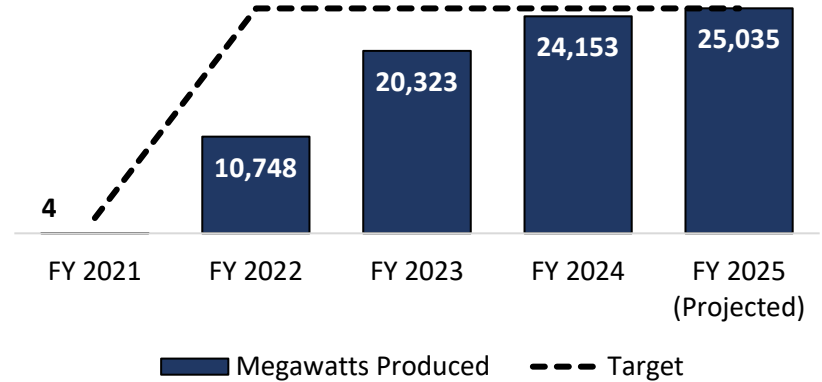
GOAL 2 - Cost of O&M at WRRF per Millions Gallons Sewage Treated



GOAL 3 - Revenue From RNG Sales



GOAL 4 - Megawatts Produced by Combined Heat and Power Generators



The Office of Equity & Engagement (OEE) was established in the FY2020 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 truly center and focus on equitable resident voice, power, access, opportunity and community-level outcomes.

The mission of the OEE is to advance policy and systemic change that fosters liberation and belonging among our Grand Rapids community. This mission is accomplished by embedding equity throughout all government operations through training, strategic leadership and changes in policy, practice and organizational culture to eliminate barriers caused by systemic injustice.

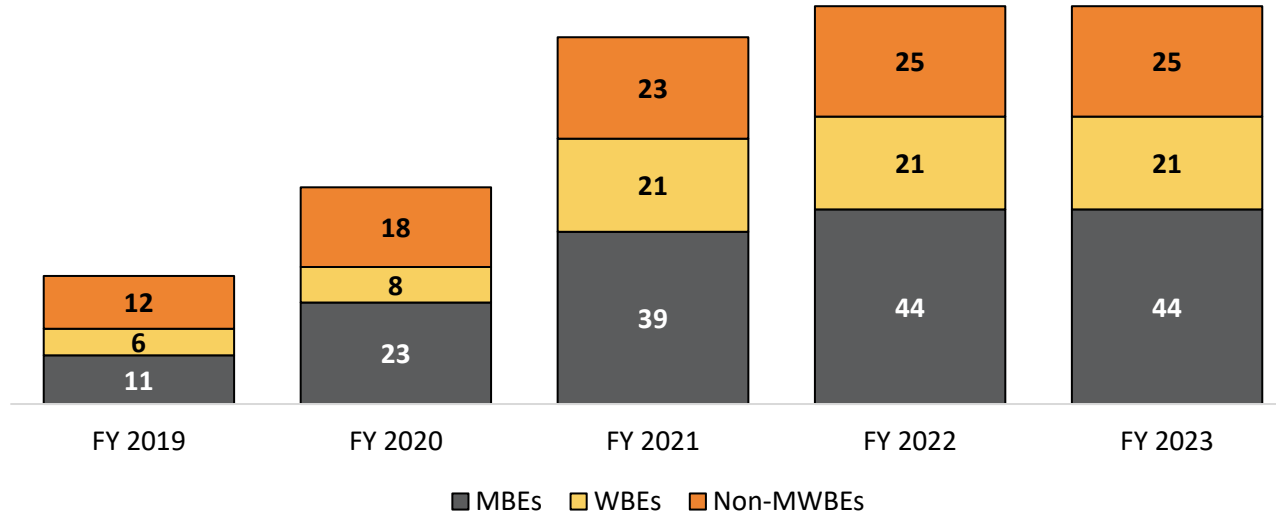
Revenue Sources: The OEE operates as a General Fund Department. The only external revenue received is fundraising for the Grand Rapids Neighborhood Summit and two grants covering both Equity Analyst positions within the office. Staff and the Neighborhood Summit Steering committee fundraise the majority of the cost (\$40,000) of this community engagement opportunity.

Expenditures: The majority of expenditures of OEE are the result of professional staff. In addition to the personnel costs, the OEE operates business development, neighborhood and community programs and federal and state compliance services including but not limited to: Neighborhood Match Fund, equity reviews and policy analysis of new and existing policies, employee resource group liaison, equity learning community and projects, EEO and Title VI and Title VII compliance, ADA Title II compliance (City facilities), Equal Business Opportunity Programs, MLBE certifications, Monday Group leadership, Grand River Restoration Leadership and Cannabis Justice work.

It is anticipated that by the end of FY 24 the OEE group will be consolidated and re-located to the 4th floor Executive Leadership Suite at 300 Monroe Ave NW.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Admin Services Support (271)						
1010 - General Fund Operating						
701 - Personnel Services	918,164	735,829	779,983	819,753	862,937	883,950
751 - Supplies	16,000	26,200	8,200	8,200	25,987	25,977
800 - Other Services and Charges	779,403	581,010	587,767	594,623	601,028	605,136
Total For Expenditures	1,713,567	1,343,039	1,375,950	1,422,576	1,489,952	1,515,063
2993 - CRC-Rosa Activities						
800 - Other Services and Charges	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	5,000	5,000	5,000	5,000	5,000	5,000
Total For Admin Services Support	1,718,567	1,348,039	1,380,950	1,427,576	1,494,952	1,520,063

GOAL 3 - Increase the Number and Type of MLBEs in the City's MLBE Directory



Certified MLBEs	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
MBEs	11	37.9%	23	46.9%	39	47.0%	44	48.9%	44	48.9%
WBEs	6	20.7%	8	16.3%	21	25.3%	21	23.3%	21	23.3%
Non-MWBEs	12	41.4%	18	36.7%	23	27.7%	25	27.8%	25	27.8%
Total	29		49		83		90		90	

Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1 - Finalize and embed Equity Plans within the City's RFP/Contracting programs	EPA.O2: Support creation, retention and growth of businesses.	Number of contracts participating	Annually	NA	NA	NA	50%
2 - Finalize and train all staff of Equity Foundations (through LMS)	GE.O3: Attract, hire, develop and retain high performing employees.	Number of employees trained	Annually	NA	50%	50%	100%
3 - Increase the number of and type of MLBEs in the City's MLBE Directory	EPA.O2: Support creation, retention and growth of businesses.	Total number and type of MLBEs	Annually	90	112	100	122
4 - Evaluate and pilot Neighborhood Leadership modules	ECC.O2: Elevate resident voice and ensure equitable access to opportunities.	Number of Neighborhood Associations or Members attending	Annually	10	10	15	20

The Executive Office, also known as the Office of the City Manager, is led by and facilitates the work of the City’s chief executive, the City Manager. The City Manager’s role, authority and principal responsibilities are established by City Charter. Direct reports of the City Manager include the Deputy City Manager (Chief Operating Officer), Assistant City Manager (Chief Administrative Officer), Police Chief, Fire Chief, Chief Financial Officer, and Director of the Office of Oversight and Public Accountability. With and through them, the City Manager leads City operations and implements policies enacted by the City Commission. The City Manager coordinates among appointed officials with core functional responsibilities (Attorney, Clerk, Treasurer) along with the elected City Comptroller, and also communicates with and provides policy recommendations to the City Commission. The Executive Office provides leadership and guidance on organizational culture, values, strategy and accountability. 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 Executive Office includes three units: the Office of Sustainability, the Office of Legislative Affairs and the Office of Special Events.

Revenue Sources – The Office of Sustainability receives revenue through its 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 to facilitate projects in their departments that will lead to favorable sustainability and environmental Citywide outcomes. The office has also been successful in receiving external grants. 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.

Expenditures – The department’s largest expenditure is personnel costs. The remaining is spent on supplies, and other services and charges.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Executive Office (172)						
1010 - General Fund Operating						
701 - Personnel Services	2,269,449	2,263,017	2,267,599	2,338,133	2,430,700	2,501,203
751 - Supplies	15,079	35,479	35,242	33,753	35,266	35,278
800 - Other Services and Charges	821,563	915,918	848,556	863,452	892,059	911,091
970 - Capital Outlays	10,375	10,710	12,510	9,510	18,510	14,510
Total For Expenditures	3,116,466	3,225,124	3,163,907	3,244,848	3,376,535	3,462,082
4011 - Capital Reserve						
800 - Other Services and Charges	2,714,518	223,963	224,653	224,655	225,279	226,723
990 - Debt Service	3,261,962	3,994,054	3,980,500	3,983,105	3,573,817	3,403,521
995 - Other Financing	11,993,165	12,160,004	12,083,249	10,181,647	8,859,376	10,573,202
Total For Expenditures	17,969,645	16,378,021	16,288,402	14,389,407	12,658,472	14,203,446
Total For Executive Office	21,086,111	19,603,145	19,452,309	17,634,255	16,035,007	17,665,528

Office of Sustainability – The Office of Sustainability 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 mitigation and 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.

Departmental Goals (Sustainability)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	CY2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Actual	CY 2024 Target
1 - Achieve 85% carbon emission reduction for municipal operations by 2030	HEO1 Carbon Emissions, Climate Adaptation and Resiliency	Percent Change	Annually	-30% (from 2008 levels)	TBD	TBD	TBD	TBD
2 - Offset 100% of municipal electricity with renewable energy by 2025	HEO1 Carbon Emissions, Climate Adaptation and Resiliency	Percent Electricity Offset	Annually		37.50%	40%	48.20%	
3 - Percent year-over-year energy reduction Citywide	HEO1 Carbon Emissions, Climate Adaptation and Resiliency	Percent Change	Annually			TBD	TBD	TBD
4 - Communitywide GHG science-based target	HEO1 Carbon Emissions, Climate Adaptation and Resiliency	Percent Change	Every 5 Years		N/A	N/A	N/A	N/A

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.

Departmental Goals (Legislative Affairs)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	CY 2023 Actual	CY 2024 To Date
1 - Advocate for and support legislation to further the top priorities of the legislative priority agenda.	GEO7 Financial, Legislative and Policy Partnerships	Percent of Successful Priority Outcomes	Annually	71.4%	100%
2 - Advocate and seek funding and investment in City priorities and initiatives	GEO7 Financial, Legislative and Policy Partnerships	State Investment	Annually	\$41,000,000.00	\$10,250,000.00
		Federal Investment	Annually	\$959,752.00	\$5,025,800.00

The Office of Special Events – The Office of Special Events provides professional event management to the City’s Special Events Office and affiliated events consistent with the City’s strategic objectives and organizational values. Our office is committed to facilitating year-round, equitable, high-quality events, films, weddings, sporting events, active lighting, activities, and public art installations that welcome all and display our community’s vibrancy and diversity. The scope of work includes:

1. Coordinating the event management process that includes permitting, producing, and overseeing year-round events, activities, art exhibitions, sporting events, and entertainment. The OSE provides a one-stop shop service to assist event planners at every stage of the special event process.
2. Developing and maintaining vital partnerships with community organizations, non-profits, and businesses organizations to engage in creative collaborations that advance equity, sustainability, and innovation while elevating the quality of life in the three Wards that comprise the City of Grand Rapids. We strengthen these partnerships within the community by offering free Event Management Trainings such as hosting events and implementing vision, liquor licenses, emergency management and the permitting process.
3. Engaging the community as the special event liaison to neighborhood and business associations, community leaders, other City departments, 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 develop aligned goal-oriented special event strategies, provide leadership in the promotion of special event opportunities, and assistance with marketing events to strengthen the economic, social, and cultural fabric of the city and to build and expand the City of Grand Rapids’ brand regionally and nationally.
4. Managing the Special Events Sponsorship Program to leverage the City’s influence to advance equity while also increasing economic opportunities and fostering a sense of community. Sponsorship is for open and free events that align with the City’s mission, vision, values, and strategic priorities and that occur within the City of Grand Rapids.

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	CY 2022	CY 2023		CY 2024
				Actual	Target	Actual	Target
1 - Partner and collaborate with businesses and residential communities to create and sustain a vibrant destination city that provides opportunities for tourism, community retention, and creation of economic development.	EPA.5 - Collaborate with business and community partners to use activations and events to promote Grand Rapids for economic development and tourist attraction opportunities as well as brand Grand Rapids as a destination city.	Number of permits issued	Annually	295	-	317	-
		Number of events		637	> 600	655	> 600
		Number of Collaborations and/or Partnerships		244	-	295	387 (Est.) (39.86%)
2 - Provide engaging and inclusive events and activations that attract residents and visitors and give them the opportunity to participate, experience, and create Grand Rapids culture.	EPA.2 - Permit, produce, and/or financially support a variety of special events and activations that highlight and celebrate the arts, music, cultural diversity, innovation, outdoor recreation, and local cuisine and beverages options.	Estimated number of attendees	Annually	1,253,314	1,200,000	1,368,574	1,200,000

The City Commission is the City’s elected legislative body established by City Charter. The Mayor is elected “at large” by city voters to a four-year term, is the official head of the City and presides at City Commission meetings. Two Commissioners are elected to four-year terms from each of the City’s three wards. Within each ward, Commissioner terms are staggered so one commissioner is elected every two years. The City Commission adopts ordinances and policies affecting residents and businesses, and also appoints the City Manager, City Attorney, City Clerk, and City Treasurer.

Revenues Sources – The City Commission is primarily funded by General Fund resources, but the budget includes a minor revenue source for the Mayor to officiate weddings.

Expenditures – The Department’s largest expenditure is personnel costs.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
City Commission (101)						
1010 - General Fund Operating						
701 - Personnel Services	634,073	652,824	676,464	702,411	730,728	752,892
751 - Supplies	500	500	500	500	500	500
800 - Other Services and Charges	51,270	54,088	57,551	57,054	60,693	62,088
970 - Capital Outlays	0	0	2,000	0	2,000	2,000
Total For Expenditures	685,843	707,412	736,515	759,965	793,921	817,480
Total For City Commission	685,843	707,412	736,515	759,965	793,921	817,480

Services – Facilities Management oversees daily operations for various types of municipal facilities throughout the City of Grand Rapids. Staff are responsible for managing facilities services at approximately 50 public facilities, which is over 1.7 million square feet and has a replacement value 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 in 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.

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. Examples of facility types overseen by the Department: Municipal Office Spaces, City Archives, Fleet Maintenance/Repair Shop, Car Wash, Public Works Garages, Forestry/Parks Garage, Storage Facilities, Police Department, Police Motor Pool, Police Pistol Range, Fire Stations, Court House, and Public Museums.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Facilities Management (265)						
4010 - Capital Improvement						
970 - Capital Outlays	9,343,578	7,299,756	9,441,362	4,084,442	5,467,246	4,391,094
Total For Expenditures	9,343,578	7,299,756	9,441,362	4,084,442	5,467,246	4,391,094
6310 - Facilities Mgmt-Operating						
701 - Personnel Services	1,927,919	1,933,994	2,029,833	2,123,713	2,225,946	2,285,334
751 - Supplies	207,567	240,567	250,921	261,767	273,134	285,039
800 - Other Services and Charges	3,991,620	4,312,370	4,529,965	4,732,151	4,943,923	5,165,783
970 - Capital Outlays	157,101	243,614	71,796	75,135	78,642	82,324
995 - Other Financing	-61,304	-65,610	-66,685	-69,663	-72,840	-75,440
Total For Expenditures	6,222,903	6,664,935	6,815,830	7,123,103	7,448,805	7,743,040
6311 - Facilities Management-Capital						
970 - Capital Outlays	1,584,558	2,030,090	1,969,515	2,078,753	2,130,720	2,183,988
Total For Expenditures	1,584,558	2,030,090	1,969,515	2,078,753	2,130,720	2,183,988
Total For Facilities Management	17,151,039	15,994,781	18,226,707	13,286,298	15,046,771	14,318,122

Issues – Effects from the COVID-19 pandemic continue impacting operations, capital project planning, and budgeting. Contractual costs associated with established Facilities Management operations continue increasing because of market inflation and supply chain issues. We continue responding and adapting to the changing needs, demands and requirements of our environment while maintaining our expected service levels. Facilities Management, along with other service areas are undergoing significant changes with relocation of the Public Service Center. Tenants are being displaced to temporary sites and there are still several uncertainties. We expect efficiencies to suffer due to departments being shifted and geographically separated from operations. There will be a slight overlap in utilities and contractual services which may impact or disrupt service levels. There are still many unknown variables, including hidden costs associated with the relocation.

Along with new leadership personnel, the Department is also amidst transformation and knowledge transfer as seasoned mechanics have recently retired and/or are planning to retire. Lastly, we anticipate staffing challenges associated with recruiting and retaining a skilled trades workforce to persist.

Revenue Sources – The Facilities Management Division operates as an Internal Service Fund (ISF) within the City. Costs associated with the Department’s services have an impact on all funds that utilize its services including other Internal Service Funds, General Operating Funds, Enterprise Funds, Special Revenue Funds, and Grant Funds. 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. Due to many unknown factors associated with the Public Service Center relocation, facility rental rates for departments impacted by the move have been calculated based on current space allocations and actual operating expenses. Once departments have been relocated and actual operating costs and trends are collected/analyzed, there will be a more accurate understanding and projection of future rental rates at the new site.

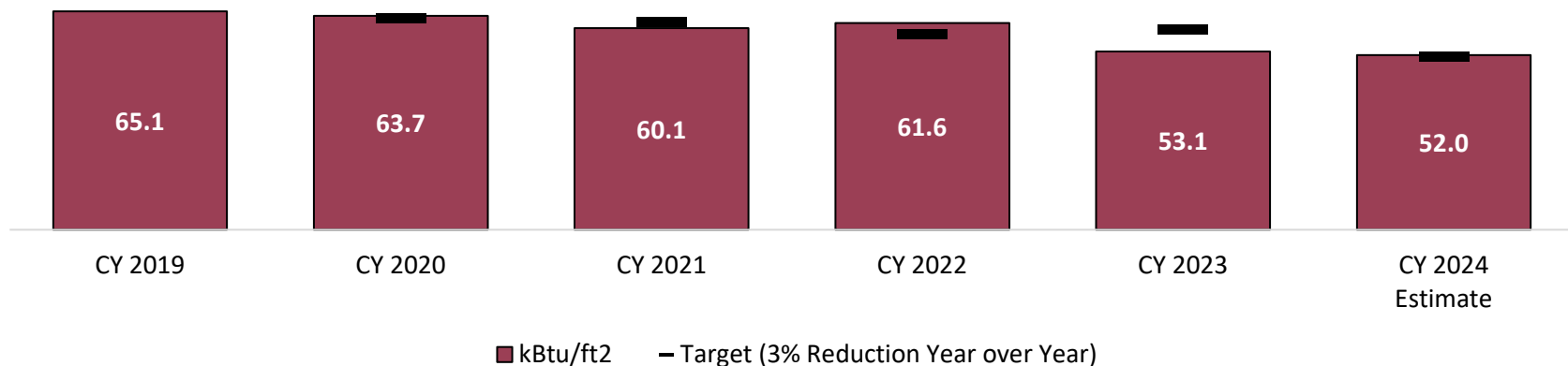
Expenditures – Facilities Management covers all upfront operational expenses, both direct and indirect, associated with maintaining clean, secure, efficient, and welcoming facilities. The Department’s largest expenditures include personnel costs, contractual maintenance costs for an array of Facilities related services (preventative, reactive, and project related), utilities, and all supplies/materials needed to fully support the Department’s operational, strategic, and comprehensive asset management plans. Overall, operational costs for the Department have increased relative to last year’s forecast primarily due to inflation and continued supply chain issues. Over the past three years Facilities Management has kept rate increases minimal as requested with continuation budgets. However, to continue the level of service expected of our customers without reducing the Facilities Operating fund balance below required targets, slight increases to utilities and contractual service lines were necessary. The purchase of a portable generator in the amount of \$200,000 was also included in the FY25 budget for use at various facilities throughout the City as needed as part of our emergency preparedness efforts.

FACILITIES MANAGEMENT

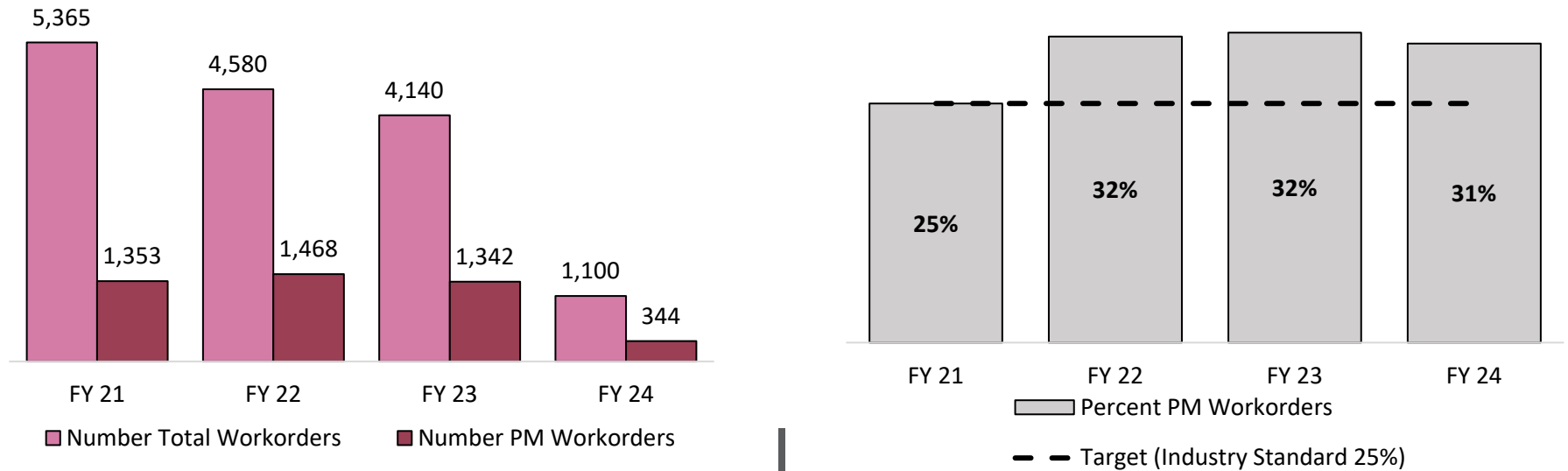
Metrics

Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Estimate	FY 2025 Target
1 - Reduce total utility consumption (percent calendar year change as reported in ENERGY STAR)	GE.O4 - Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.	Percent year-over-year reduction in energy consumption by City facilities, utilities and Fleet	Annually	2%	-3%	-6%	-2%
2 - Increase the number of workorders generated for preventative maintenance services	GE.O4 - Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.	Percent of workorders closed for preventative maintenance	Quarterly	32%	30%	32%	33%
3 - Decrease the average number of days to complete Facilities customer service requests	GE.O4 - Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.	Average number days to close customer requested WO	Annually	5.54	3	3.4	3

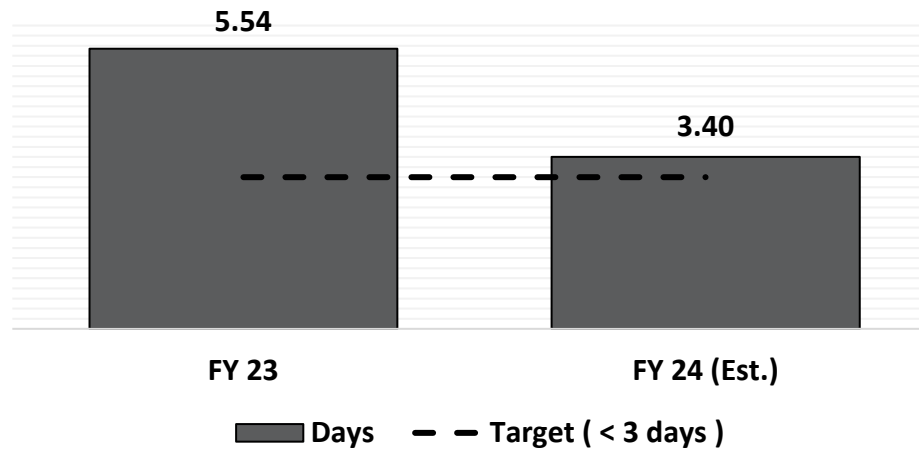
GOAL 1 - Reduce Total Utility Consumption (Reported by ENERGY STAR)



Goal 2 - Increase the Number of Workorders Generated for Preventative Maintenance (PM) Services



Goal 3 - Decrease the average # of days to complete Facilities customer service requests



The Grand Rapids Fire Department (GRFD) values people by saving lives, protecting property, and responding to the needs of our citizens and visitors. 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 has suppression personnel who operate 24 hours a day, seven days a week from 11 fire stations with a 12th station being set to open in the summer of 2025. The opening of Kendall Street Fire Station and Engine 12 will improve response times and emergency services to the City's third ward. In 2023, the Department responded to 25,034 emergencies of which 558 were fires. The GRFD also seeks to keep emergencies from happening in the first place through the actions of its Fire Prevention Division and has its firefighters' skills and abilities honed by its Training Division. Operations are further supported by the Fire Administration, Planning Division, Fleet & Facilities Division, and Homeless Outreach Team, which cares for the needs of the City's unhoused population.

The GRFD supplements its allotted budget with revenue from cost recovery, fire prevention fees, state revenue sharing, and grant funding for various projects and equipment. The GRFD also uses innovation and forward thinking to try to accommodate expenses in a turbulent economy.

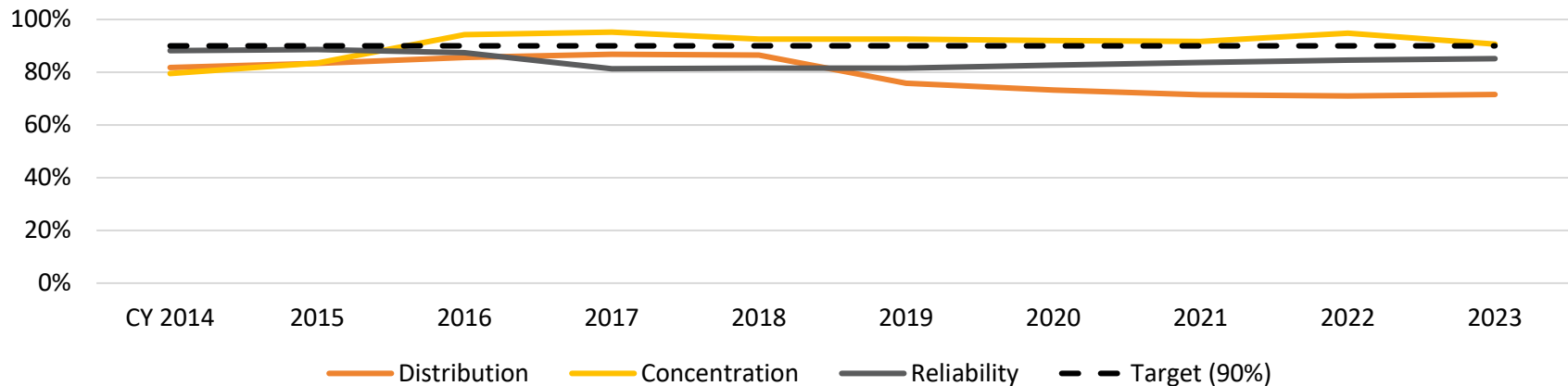
Expenditures – Approximately 84% of the Department's budget in the General Fund is comprised of personnel-related expenses as answering emergencies and putting out fires is very labor-intensive. Aggressive budget management for the remaining funds allows the Department to purchase needed equipment and supplies. We currently utilize outside contractors to assist in maintaining the Department's facilities and apparatus which are supplemented by in-house emergency vehicle technicians and fire stations technicians. Grant funding is consistently sought out to assist the Department in meeting its fiscal targets.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Fire (336)						
1010 - General Fund Operating						
701 - Personnel Services	34,336,739	37,036,522	39,443,334	40,675,444	42,431,232	44,053,482
751 - Supplies	306,610	344,642	353,964	373,695	386,760	393,589
800 - Other Services and Charges	4,952,885	5,426,925	5,712,058	6,029,391	6,366,560	6,659,398
970 - Capital Outlays	524,612	876,660	800,238	739,100	744,262	744,262
995 - Other Financing	168,092	194,847	226,930	1,953	2,051	2,154
Total For Expenditures	40,288,938	43,879,596	46,536,524	47,819,583	49,930,865	51,852,885
4010 - Capital Improvement						
970 - Capital Outlays	1,075,000	0	800,000	645,000	645,000	3,470,000
Total For Expenditures	1,075,000	0	800,000	645,000	645,000	3,470,000
Total For Fire	41,363,938	43,879,596	47,336,524	48,464,583	50,575,865	55,322,885

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.

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1 - Increase critical performance measure - compliance for fire, EMS, hazmat, and technical rescue to 90%	SC.O2: Provide professional fire and emergency medical services that enhance trust, transparency, accountability and the safety of every resident, employer, employee, and visitor.	Distribution	Annually (CY)	71.4%	90%	71.5%	74.5%
		Concentration		91.7%	90%	95.3%	95.3%
		Reliability		83.7%	90%	84.6%	86.6%
2 - Modernize and increase the safety and functionality of the City's 11 fire stations	GE.O4: Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.	Percent of Annual Maintenance Funding	Annually	90.6%	100%	100%	100%
3 - Continue to provide a cadet program to introduce firefighting as a career	GE.O1: Embed equity throughout government operations.	# of Cadet program participants	Annually	6	12	12	12

GOAL 1 - Critical Performance Measures 2014-2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Distribution	81.8%	83.3%	85.6%	86.8%	86.5%	75.8%	73.2%	71.4%	71.0%	71.5%
Concentration	79.5%	83.5%	94.2%	95.2%	92.6%	92.6%	92.0%	91.7%	94.8%	90.6%
Reliability	88.2%	88.6%	87.4%	81.3%	81.5%	81.5%	82.7%	83.7%	84.6%	85.1%

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, grant management 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 operations.

The Fiscal Services Department resides within the General Operating Fund with a budget of approximately \$3.1 million and 15 personnel. There are no significant changes to the Fiscal Services budget in FY2025 compared to FY2024. The General Administration Department also resides within the General Operating Fund with a budget of approximately \$24.2 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.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Fiscal Services (212)						
1010 - General Fund Operating						
701 - Personnel Services	1,641,948	1,715,090	1,786,711	1,846,479	1,922,013	1,970,799
751 - Supplies	7,750	14,500	19,500	7,750	7,750	7,750
800 - Other Services and Charges	1,266,132	1,324,013	1,181,844	811,356	828,411	843,947
970 - Capital Outlays	9,500	9,500	2,000	2,000	2,000	2,000
Total For Expenditures	2,925,330	3,063,103	2,990,055	2,667,585	2,760,174	2,824,496
Total For Fiscal Services	2,925,330	3,063,103	2,990,055	2,667,585	2,760,174	2,824,496

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.

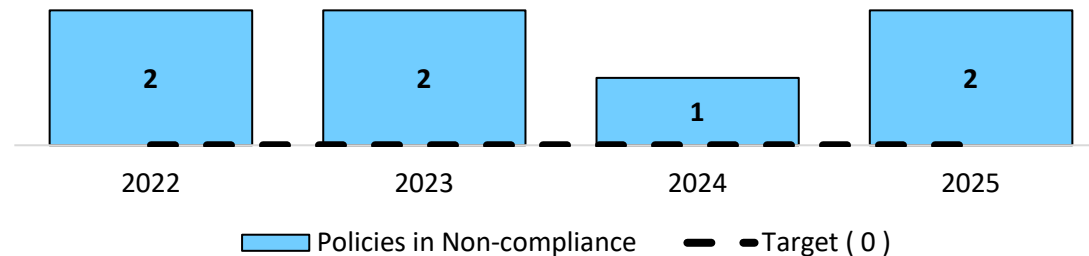
Expenditures – The majority of Fiscal Services department expenditures are comprised of personal services (56%), contractual services (23%), and I.T. computer services (14%). The remaining expenditures are for items such as legal services, facility charges, parking, supplies, professional development, and insurance.

The General Administration Department has numerous expenditures including support for various organizations and initiatives, grant matches, subsidies to other funds, and the contingent account. Appropriation lapse (negative expenditure) is budgeted in a separate department.

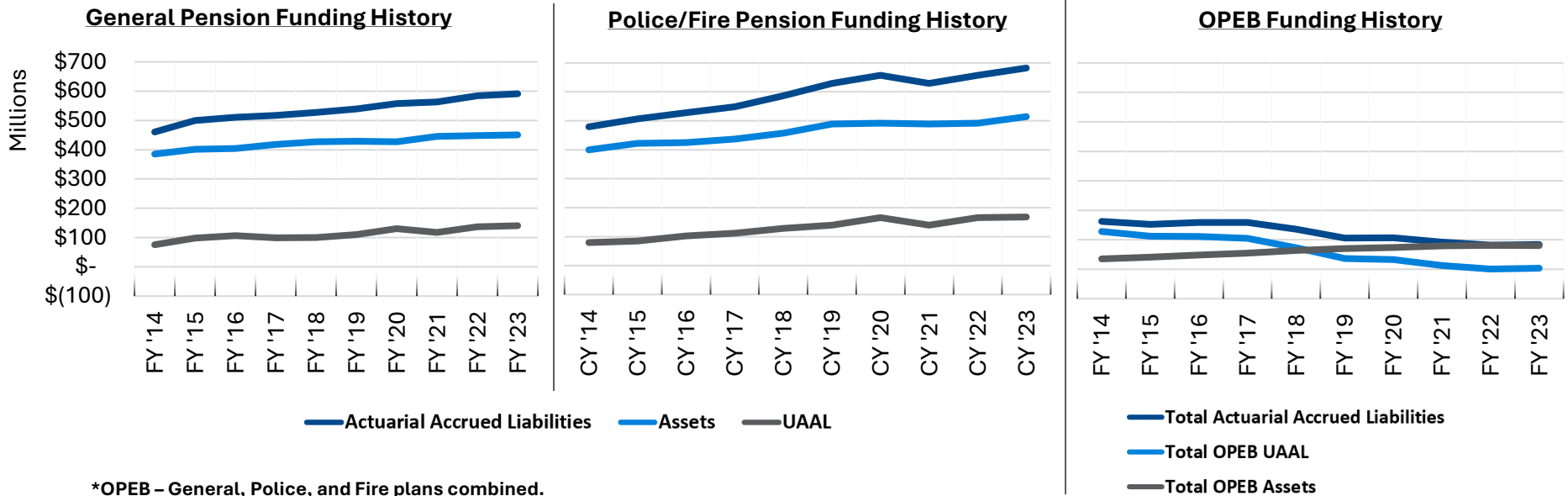
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
General Administration (261)						
1010 - General Fund Operating						
701 - Personnel Services	2,200	2,200	2,002,200	2,002,200	2,002,200	2,002,200
751 - Supplies	11,500	11,500	11,500	11,500	11,500	11,500
800 - Other Services and Charges	4,808,626	2,873,760	2,470,010	2,415,003	2,315,562	2,338,611
995 - Other Financing	20,467,468	21,321,937	22,580,813	24,333,296	24,355,448	25,398,470
Total For Expenditures	25,289,794	24,209,397	27,064,523	28,761,999	28,684,710	29,750,781
Total For General Administration	25,289,794	24,209,397	27,064,523	28,761,999	28,684,710	29,750,781

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)
1 - Annually review and evaluate compliance with financial policies. Action Plan: Recommend steps to cure non-compliance.	GE.02 - Foster and maintain fiscal sustainability	Number of financial policies in non-compliance	Annually
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.	GE.02 - Foster and maintain fiscal sustainability	Percent Funded	Annually
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.	GE.02 - Foster and maintain fiscal sustainability	Moody's and S&P Bond Ratings	Annually
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 noncompliance.	GE.02 - Foster and maintain fiscal sustainability	General Operating Fund (GOF) fund balance	Annually
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.	GE.02 - Foster and maintain fiscal sustainability	Percent of debt limitation	Annually

GOAL 1 - Evaluate compliance with financial policies



GOAL 2 – Ensure the Viability of Defined Benefit Retirement and OPEB Systems Under the City’s Authority

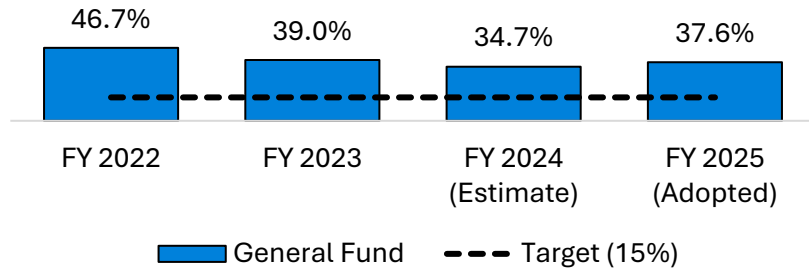


GOAL 3 – Improve the City’s Bond Rating Through the Management of Controllable Elements

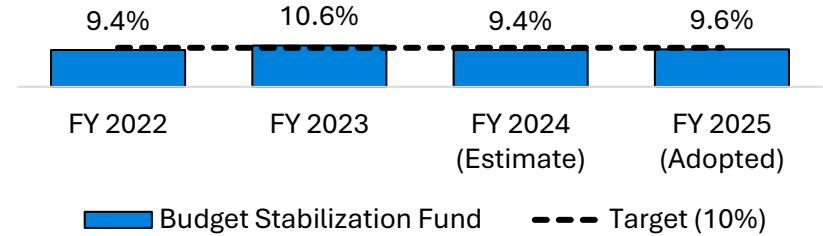
Recent Grand Rapids Municipal Bond Ratings					
Description	Issuer	Issue Amount	Date of Issuance	Rating Agency	Rating
Revenue Bonds Series 2020	Water Supply System	\$ 26,445,000.00	Jun-20	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Revenue Refunding Bonds Series 2021	Sanitary Sewer System	\$ 102,090,000.00	Jul-21	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)	\$ 11,790,000.00	Jul-21	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Limited Tax General Obligation (LTGO) Capital Improvement Bonds Series 2023	City of Grand Rapids (Lyon Square)	\$ 9,130,000.00	Nov-23	Standard & Poor's	AA Stable Outlook
Limited Tax General Obligation (LTGO) Capital Improvement Bonds Series 2024	City of Grand Rapids (Amphitheater / Scribner)	\$ 72,770,000.00	Jun-24	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook

GOAL 4 – Maintain Policy Level Reserves in all Funds to Safeguard Against Economic Declines and Financial Uncertainty

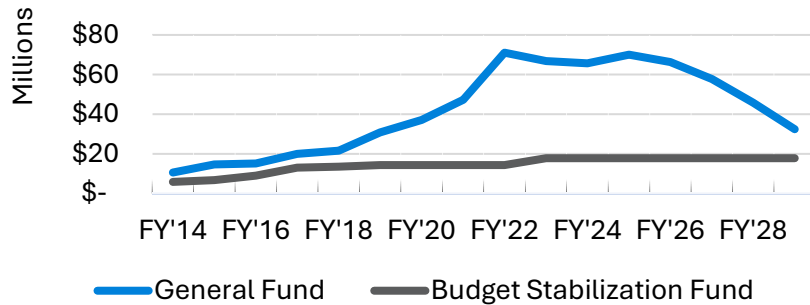
General Fund



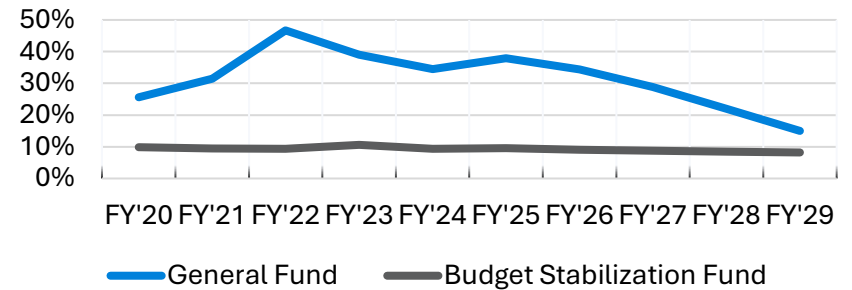
Budget Stabilization Fund



Fund Balance Performance and Future Projections

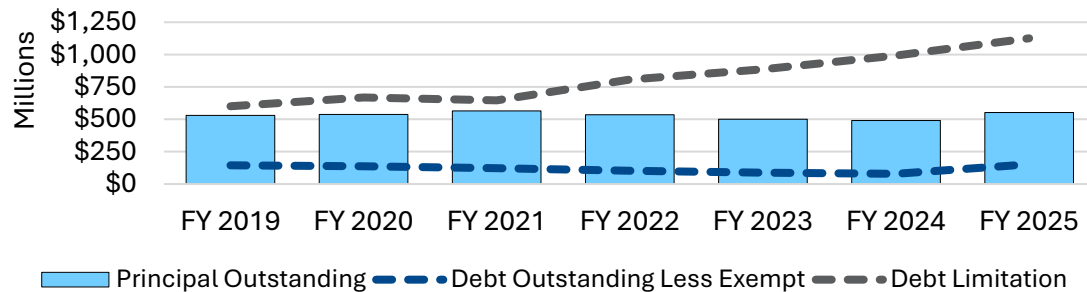


Unassigned FB Policy: 15% GOF / 10% BSF

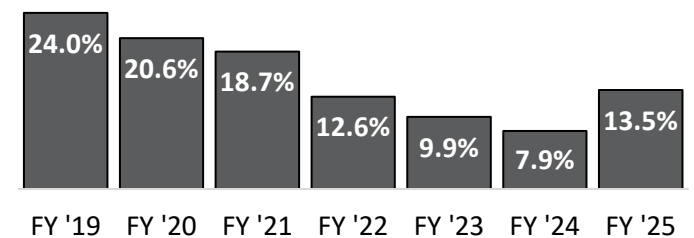


GOAL 5 – Maintain the City’s Legal Debt Margin in Compliance with Statutory and Constitutional Debt Provisions

Legal Debt Margin



Percent of Debt Limit



Fleet Management is responsible for over 1,200 pieces of equipment with a replacement value of approximately \$67 million and a stockroom of 63,384 pieces of inventory which is valued close to \$800,000. Fleet Management provides departments the highest level of fleet related services in effort 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). 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 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 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). Types of Fleet Equipment 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 and dump trucks, sewer cleaners, and off-road equipment, and other miscellaneous heavy equipment.

Issues – Fleet Management continues experiencing considerable manufacturing/supply chain distribution issues. In addition to the financial effects of market inflation, manufacturing shortages and product demands are causing extended lead times for critical parts/inventory associated with maintaining and repairing the City's fleet. These variables have also interrupted the operations of our contracted outside service vendors. In effort to meet service level agreements, Fleet continues adapting to the climate through enhanced planning and preparation methods, additional communication with vendors and customers, and lastly, through research and utilization of new suppliers. Fleet Management is among the departments that will be greatly impacted by the Public Service Center relocation project. Discussions and preparation for adequate operational spaces at the new facility continue as demolition at the current site is underway. Fleet Management is also undergoing significant staffing changes. The department is amidst major transformation among its skilled trade knowledge due to retirements/resignations, gaps in private-public sector wages, etc. We expect recruitment and retainment of talent to be an ongoing challenge. Ongoing electrification efforts will eventually result in a need for certified technicians capable of working on high-voltage systems. Impacts from the UAW strikes in 2023 may be far-reaching and create additional challenges related to acquisition of equipment and higher purchase costs.

Revenue Sources – The Fleet Management Division operates as an Internal Service Fund (ISF) within the City. Costs associated with the department’s services have an impact on all funds that utilize its services including other Internal Service Funds, General Operating Funds, Enterprise Funds, Special Revenue Funds, and Grant Funds. 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, parts inventory to ensure routine services and critical repairs are performed promptly, fuel costs, 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 (body work, major equipment overhauls, etc.). Capital expenditures include replacing end of life equipment, irrelevant and/or inefficient equipment, and/or upgrades to lower/no carbon emitting vehicles as stated in Fleet’s comprehensive Asset Management program.

Fund Summary – The Motor Equipment Operating Fund budget includes increased expenditures associated with contractual obligations for parts and services, market inflation, on-going supply chain issues, unpredictability in fuel pricing, operational needs for shop equipment, a pilot telematics program (Samsara), and a pilot lease services program (Enterprise). Despite the Motor Equipment Operating Fund continuing to see decreases in average fuel consumption per vehicle/equipment (No-Lead and Diesel), unpredictability of the market, including a 70% increase in FY23, provides the need for an overall increase to its fuel request. Over the past three years Fleet has kept rate increases minimal or reduced rates to keep in line with the requested continuation budget. In doing so, the department has utilized Motor Equipment Operating Fund balance to cover gaps in operating expenses in effort to maintain levels of service expected from our customers. The fund is at a point where this is no longer a sustainable option and thus budgeted expenditure increases and correlated equipment rental and service fee revenue have been increased accordingly.

The Motor Equipment Capital Fund revenue includes slight increases in charges to departments to ensure ongoing health of the fund. Over the past three (3) years, replacement equipment has seen inflation rates of 12% on average. In an effort to maintain smoothing of rates, appropriate increases have been established over the 5-year outlook. Additionally, to keep rates manageable, the Motor Equipment Capital Fund request includes small subsidies from fund balance to cover gaps in funding replacement vehicles/equipment for alternative fueling vehicle replacements. Increases were also made to vehicle replacement costs to compensate for the lack of availability of in-kind replacements for passenger sedans utilized throughout almost every city operation. Inflation increases were also added to account for the large cost increases in the purchase price of vehicles compared to last year (including Fire Apparatus). To fully fund Fleet Management’s Asset Management program, these increases were deemed necessary and will assist with maintaining an adequate fund balance.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Fleet Management (524)						
6610 - Motor Equipment-Operating						
701 - Personnel Services	3,679,970	3,825,400	3,984,956	4,141,308	4,323,473	4,459,105
751 - Supplies	4,301,000	4,530,200	4,756,450	4,994,014	5,243,454	5,505,367
800 - Other Services and Charges	1,606,888	1,778,262	1,790,901	1,871,935	1,949,406	2,023,197
970 - Capital Outlays	183,399	211,228	221,790	232,881	244,523	256,749
990 - Debt Service	78	0	0	0	0	0
995 - Other Financing	-97,137	-102,724	-106,691	-111,410	-116,490	-120,505
Total For Expenditures	9,674,198	10,242,366	10,647,406	11,128,728	11,644,366	12,123,913
6611 - Motor Equipment-Capital						
970 - Capital Outlays	11,130,135	11,781,793	9,659,180	11,475,237	9,648,139	9,099,636
Total For Expenditures	11,130,135	11,781,793	9,659,180	11,475,237	9,648,139	9,099,636
Total For Fleet Management	20,804,333	22,024,159	20,306,586	22,603,965	21,292,505	21,223,549

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Estimate	FY 2025 Target
1 - Increase the total percent of the City fleet's passenger (light) vehicles that is low or no emission	GE.04 – Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.	Percent of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty vehicles.	Annually	28%	35%	43%	50%
2 - Increase the total % of the City fleet's heavy equipment that is low or no emission	GE.04 – Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.	Percent of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty vehicles.	Annually	49%	55%	60%	65%
3 - Decrease the number of vacant FTE positions	GE.03 – Attract, hire, develop, and retain high performing employees.	Number of open vacant FTE positions in Fleet Management	Annually	6	5	1	0
4 - Decrease the total average gallons of fuel consumed per vehicle	Department Goal/Innovation Project	Percent change in average gallons of fuel consumed per city vehicle	Annually	-	-2.70%	-1.40%	-3%

Total City Fleet Breakdown



As of 7/26/2024

■ Low/No-emissions ■ Traditional

GOAL 1 – Increase the Total Percent of the City’s Passenger Fleet (Light) Vehicles that are Low or No Emission

Light Equipment Alternative vs Non-Alternative



■ Alternative (Low/No Emissions) ■ Non-Alternative (Non-Carbon Efficient)

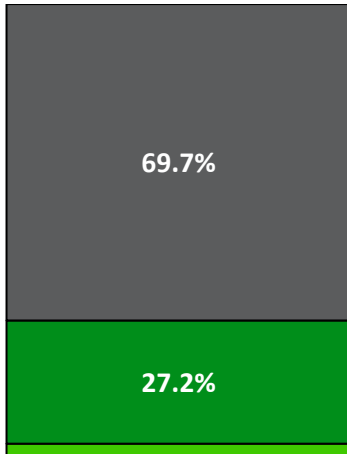
GOAL 2 – Increase the Total Percent of the City’s Heavy Equipment that is Low or No Emission

Heavy Vehicle Alternative vs Non-Alternative



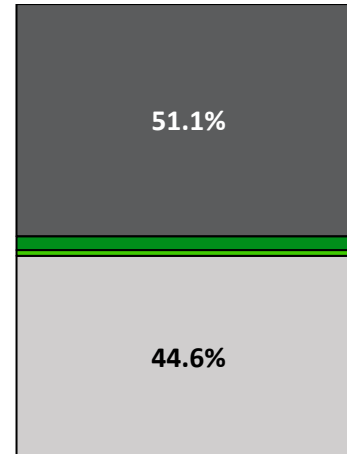
■ Low/No Emissions (158)
■ Gas or Diesel (165)

Light Equipment Energy Source Break Down



■ Gas or Diesel (218)
■ Hybrid (85)
■ Electric (9)
■ Tier 4 Diesel (1)

Heavy Equipment Energy Source Break Down



■ Gas or Diesel (165)
■ CNG/RNG (10)
■ Electric (4)
■ Tier 4 Diesel (144)

The Human Resources Department advances City of Grand Rapids values through services that enhance belonging and wellbeing.

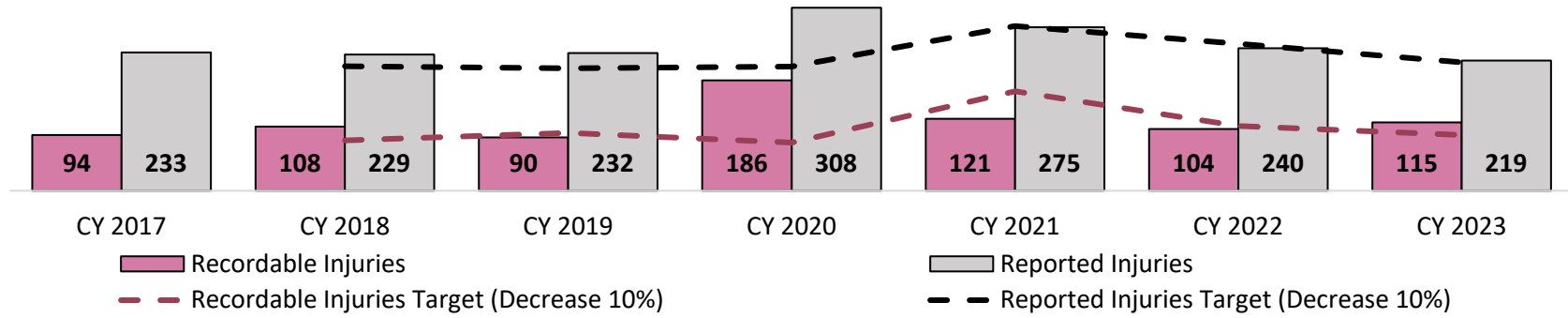
Our commitment to HR excellence shines through each of our six divisions:

- 1. Recruitment and Selection:** We strive to identify, recruit, and onboard individuals who embody our City's values and contribute to our vision of success. We are dedicated to promoting diversity and equal opportunity throughout the recruitment process.
- 2. Training and Organizational Development:** We are passionate about providing opportunities for continuous learning and growth, ensuring that our employees are equipped with the skills and knowledge to excel in their roles. We foster a culture of mentorship, training, and career progression.
- 3. Employee Benefits / Wellness:** We prioritize the physical and mental well-being of our employees, offering support, resources, and programs that promote a healthy work-life balance. Our aim is to create a safe, healthy, and respectful workplace with a first-class benefits package that is useful for recruiting and retaining top talent.
- 4. Labor Relations:** We maintain the highest ethical standards and ensure compliance with all labor laws and regulations. We are committed to fairness, accountability, and integrity when dealing with workplace issues, investigations, and collective bargaining agreements.
- 5. Risk Management:** We seek to ensure all employees have a safe working environment. We enforce all local and federal safety rules and regulations, and we maintain licenses and manage liabilities.
- 6. Human Resources Administration:** We support the other HR divisions, and we work together to provide excellent, timely, and accurate customer service for an ever-changing workforce. Together, we strive to fulfill the mission, vision, and values of the City in its HR practices.

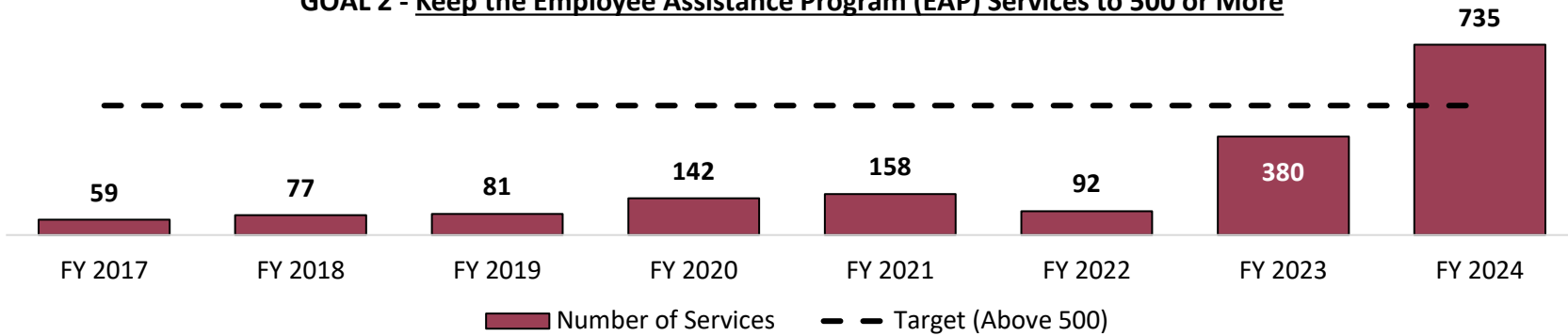
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Human Resources (270)						
1010 - General Fund Operating						
701 - Personnel Services	2,081,071	2,097,633	2,219,981	2,323,554	2,447,802	2,517,236
751 - Supplies	30,000	30,000	30,000	30,000	30,000	30,000
800 - Other Services and Charges	1,440,720	1,530,425	1,599,583	1,573,903	1,595,966	1,617,250
970 - Capital Outlays	7,000	7,000	7,000	7,000	7,000	7,000
Total For Expenditures	3,558,791	3,665,058	3,856,564	3,934,457	4,080,768	4,171,486
6770 - Health Insurance						
701 - Personnel Services	445,445	443,739	461,342	477,961	497,809	510,492
800 - Other Services and Charges	32,108,506	33,168,029	35,391,398	37,779,359	40,330,960	43,059,454
Total For Expenditures	32,553,951	33,611,768	35,852,740	38,257,320	40,828,769	43,569,946
6771 - Other Reserves-Insurance						
701 - Personnel Services	460,486	475,753	493,893	511,009	533,288	550,068
800 - Other Services and Charges	5,405,526	5,537,785	5,863,233	5,921,988	6,273,043	6,347,808
Total For Expenditures	5,866,012	6,013,538	6,357,126	6,432,997	6,806,331	6,897,876
Total For Human Resources	41,978,754	43,290,364	46,066,430	48,624,774	51,715,868	54,639,308

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)
1 - Reduce work-related injuries by 10%. Working with Employee Wellness to create mandatory before-work stretching and movement exercises. Providing additional on-site training to employees in historically high-risk positions (police, fire, forestry, etc.).	GE.03 – Attract, hire, train and retain high performing employees.	We monitor the workplace injuries through reports from departments.	Daily
2 - Keep the Employee Assistance Program (EAP) services to 500 or more.	GE.03 – Attract, hire, train and retain high performing employees.	We monitor the Employee Assistance Program utilization through reports from the vendor, Ulliance.	We monitor the Employee Assistance Program constantly throughout the year.
3 - Keep the Employee Turnover Rate at 10% or less.	GE.03 – Attract, hire, train and retain high performing employees.	We monitor the employee turnover rate through monitoring data in the Advantage 360 (CGI) system.	Annually

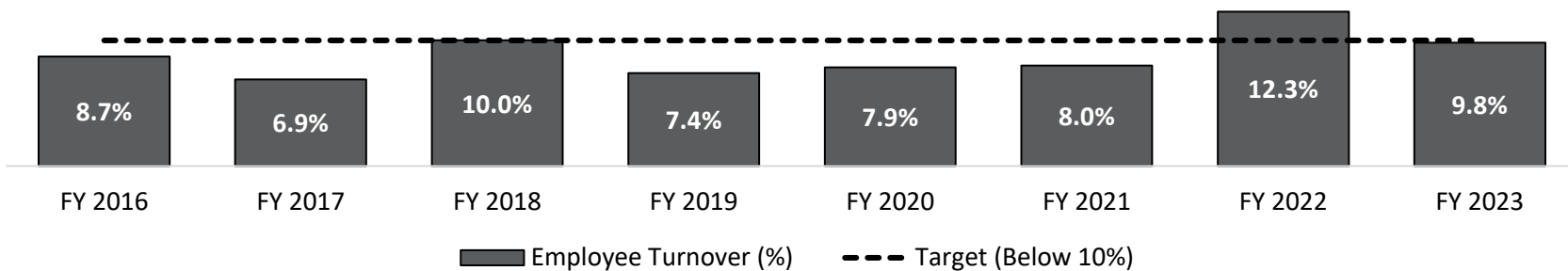
GOAL 1 - Reduce Work-related Injuries by 10 Percent



GOAL 2 - Keep the Employee Assistance Program (EAP) Services to 500 or More



GOAL 3 - Reduce Employee Turnover Rate by Offering Competitive Compensation, Benefits, and Training and Developmental Opportunities



The Income Tax Department mission follows that of the Internal Revenue Service, The Income Tax Department mission is to provide all Grand Rapids taxpayers top quality of service by helping them to understand and meet their tax responsibilities. While performing these duties it is our job to follow all tax laws and make sure they are applied with integrity and fairness. The department has been trying to clean up old tax laws that may put an undue burden on taxpayers and not allow for double taxation.

The department collects more than \$100 million in revenue each year that gets split between the general fund, capital reserve, and vital streets.

The department’s FY2025 budget has no significant changes from FY2024.

Revenue Sources – The Income Tax Department collected \$132,473,827.57 in FY2023. This was separated into four categories which are the General Operating Fund (82.984%), Capital Reserve Fund (3.683%), Vital Streets Fund (11.203%), and Sidewalk Repair Fund (2.13%). For FY2024 these allocations will be modified to the following allocations: General Operating Fund (82.767%), Capital Reserve Fund (3.900%), Vital Streets Fund (11.200%), and Sidewalk Repair Fund (2.133%).

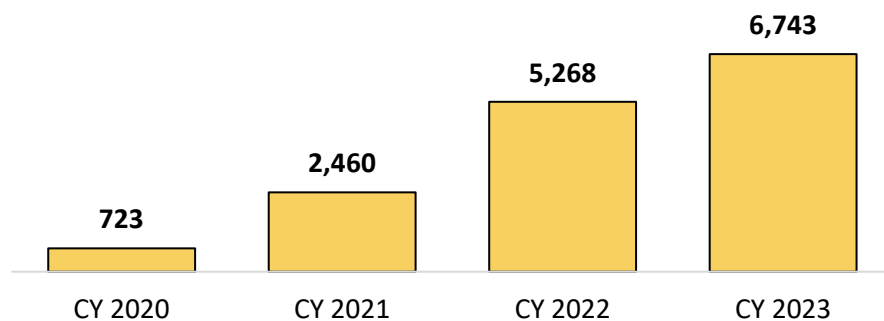
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Income Tax (255)						
1010 - General Fund Operating						
701 - Personnel Services	2,124,848	2,135,848	2,224,131	2,300,679	2,398,610	2,477,199
751 - Supplies	40,150	44,150	44,150	51,150	48,150	48,150
800 - Other Services and Charges	842,418	844,347	856,574	796,536	785,689	796,059
970 - Capital Outlays	11,000	20,000	15,000	15,000	15,000	15,000
Total For Expenditures	3,018,416	3,044,345	3,139,855	3,163,365	3,247,449	3,336,408
Total For Income Tax	3,018,416	3,044,345	3,139,855	3,163,365	3,247,449	3,336,408

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023	FY 2024		FY 2025
				Actual	Target	Actual	Target
1 - Legislative Efforts	GE02	Change laws	Annually	0	2	2	3
2 - Forecasting model	GE02	Change Codes	As Needed	3	0	0	As Needed

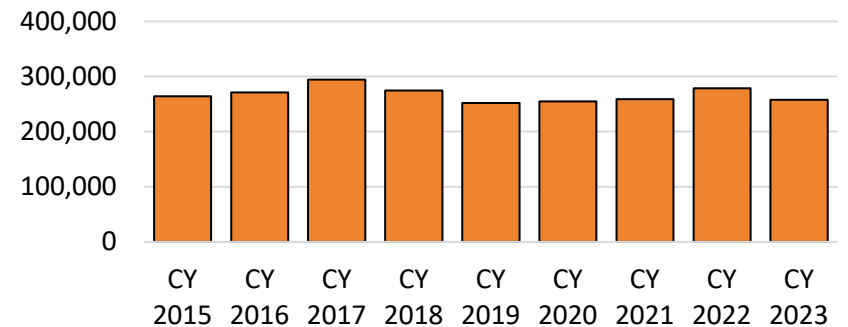
Goal #1: This is the same goal as last year. With Covid and change in the MML our items were not taken last year but we are starting this action back up and hope to get at least two if not all the requested changes made. There are many laws that impact taxpayers negatively or hurt the City overall. Our goal over the next two years is to change the following laws;

- 1) **Raise Estimated Payment Safe Haven to \$250 for individuals and \$500 for corporations.** Currently the safe haven is hard written into the ordinance as \$100 this was established in 1968 and has not risen like the State or Federal safe haven. By increasing the safe haven we will have fewer taxpayers that get bills for non-payment of estimated payments by allowing them to pay at the end of the year.
- 2) **Add section to include Sub S flow-through income as taxable income of a resident.**
 - a. **Add a credit for a resident taxpayer with taxable income from an S corporation.** Grand Rapids and Flint are the only Cities that allow for the credit pass through from the S corporate to the individual return. Without have the pass through there is an actual double taxation. When the law was written S corporations were considered a disregarded entity by the State of Michigan and the City Ordinances were not updated to reflect the changes of the State of Michigan.
- 3) **Repeal or change section that relates to deductibility of 2106 expenses.** All other deductions state that it follows the IRS rules on each subject except the 2106 expenses. If we add the “following the IRS” this would allow us to accept or not accept the same as the federal. The way we previously watched for abuse of the 2106 expenses was by requested a copy of the federal return.
- 4) **Add the words “severance pay” to section describing types of income taxable to non-residents.** In order to get the compensation on the non-resident side you have to go to the definition of compensation while on the resident side it lists all compensation types. This would just be an expansion on the definition. The proration of severance pay is determined on the average of the past three years earned as a non-resident. This does not change any taxability of the severance.
- 5) **Set penalty section to be the same as under Michigan Department of Revenue Act .**
 - a. **Add penalty for failure to file W-2s.** When a company fails to file forms there is currently no penalty. The Cities are unable to reconcile the accounts until the forms are filed or verify withholding on an individual return. If there is no money due on a withholder there would be no penalty for them not filing a W-2 with a City. By not having the W-2s this can directly impact our ability to verify and give refunds to taxpayers.

Customers Helped Outside of "Normal Business Hours"



Number of W-2s



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.

Services – Information Technology (IT) is an internal service department and has an overall budget of \$7.4 million in FY25. Its accounting structure includes an operating fund (6800), a capital fund (6810), and a financial management system (FMS) fund (6820), 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. Wired and wireless services, telephony, data storage and backup, Internet connectivity, desktop support, and enterprise solutions are all service delivery categories provided by IT. IT also supports numerous integrations, Single Sign On (SSO) capacity for Software as a Service solutions in the cloud, coordinates cybersecurity activities and awareness training, and acts as a fiduciary for major departmental frameworks. IT engages multiple vendors in the area to provide the organizational support structure.

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 FY24 budget breakdown is as follows:

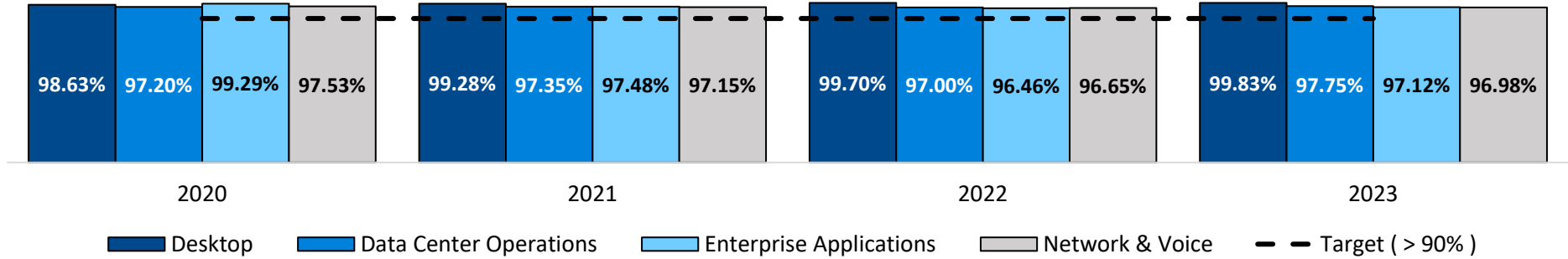
- Software/Hardware Capital Management (growth and improvement)- 11%
- Staffing (contract and internal)- 38%
- Contract Staffing- 32.78%; Internal Staffing- 5.67%
- Software/Hardware Maintenance Agreements- 41%
- General Overhead- 2%
- Telecommunications/Fiber- 7%
- Non-Operational Contributions- 1%

The FY25 budget represents a 3.7% increase over the FY24 adopted budget. There are very few new solutions represented in FY25 budget. The increase in FY25 is primarily representative of contractual increases and increased licensing as staffing has increased. Some of these increases were offset by reductions and right sizing of existing solutions and license counts.

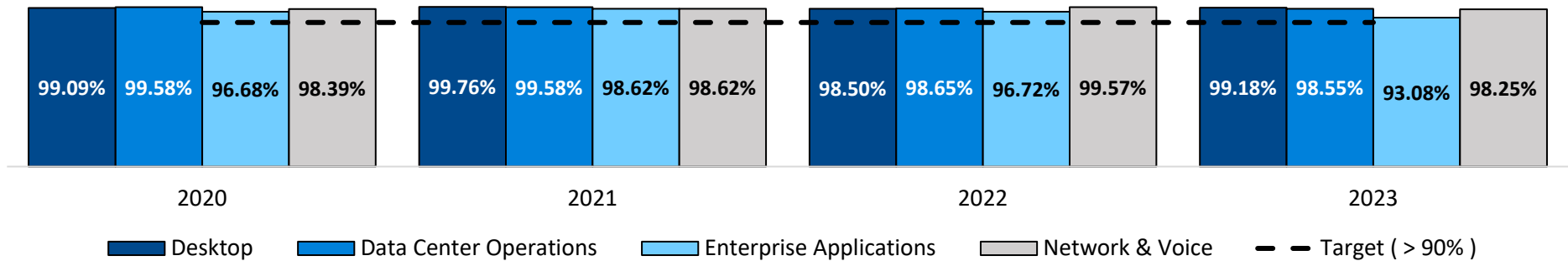
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Information Technology (228)						
4010 - Capital Improvement						
800 - Other Services and Charges	566,480	0	350,000	329,000	309,260	290,704
Total For Expenditures	566,480	0	350,000	329,000	309,260	290,704
6800 - Information Tech-Operating						
701 - Personnel Services	444,065	449,908	461,431	473,721	492,724	503,964
751 - Supplies	17,306	17,306	17,645	17,995	18,355	18,561
800 - Other Services and Charges	6,499,410	6,719,150	6,869,579	7,083,780	7,313,508	7,549,130
Total For Expenditures	6,960,781	7,186,364	7,348,655	7,575,496	7,824,587	8,071,655
6810 - Information Technology-Capital						
970 - Capital Outlays	428,791	223,095	640,000	488,128	1,149,847	898,270
Total For Expenditures	428,791	223,095	640,000	488,128	1,149,847	898,270
6820 - Financial Management System						
800 - Other Services and Charges	472,581	0	0	0	0	0
Total For Expenditures	472,581	0	0	0	0	0
Total For Information Technology	8,428,633	7,409,459	8,338,655	8,392,624	9,283,694	9,260,629

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)
1 - Respond to Severity 4 (SEV4) Incidents within 8 business hours of incident ticket creation by a user. IT has this metric tracked monthly as part of its SLA with our ITaaS service provider. Automatic notifications are sent to technicians and leadership if an incident ticket is approaching SLA violation for prioritization.	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making internal communications and data sharing with the community.	Percent of incidents that are responded to within 8 business hours incident ticket creation	Monthly
2 - Resolve Severity 4 (SEV4) Incidents within 8 business hours of incident ticket creation by a user. IT has this metric tracked monthly as part of its SLA with our ITaaS service provider. Automatic notifications are sent to technicians and leadership if an incident ticket is approaching SLA violation for prioritization.	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making internal communications and data sharing with the community.	Percent of incidents that are resolved within 8 business hours after initial response	Monthly
3 - Achieve a 3.5 monthly average Customer Satisfaction Survey (CSAT) score by continuing to implement customer service protocols and following up with survey participants for improvement.	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 percent of grading criteria (out of 4 points)	Monthly

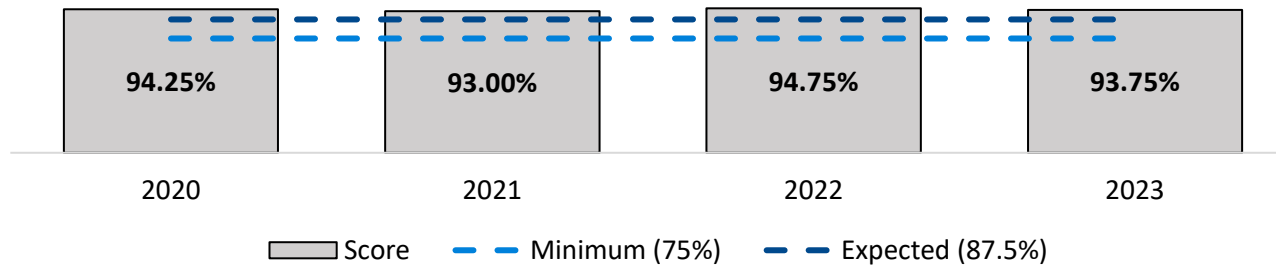
GOAL 1 - RESPONSE SLA METRICS BY YEAR



GOAL 2 - RESOLUTION SLA METRICS BY YEAR



GOAL 3 - Customer Satisfaction Score



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 and fee structure. 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. 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 aligns with library initiatives and City objectives as a whole.

Revenue Sources – The vast majority (approximately 94% in FY24) 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 from 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 millages. One millage is in perpetuity and accounts for approximately \$10.5 million per fiscal year. The second millage expires after a 20-year term and accounts for approximately \$2 million per fiscal year. FY25 will be the seventh 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 consists of interest revenue, County penal fines, State Aid, service fees, and fines on lost or stolen materials. These line items accounted for approximately \$780k of the library's \$13.5 million FY24 budget.

The library's Capital Fund only sources of revenue is the annual transfer from the Operating Fund and interest revenue. The library also has a Trust (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 Furniture and Community Promotion (programming) tend to fluctuate year-to-year based on what is needed/requested for a particular upcoming year.

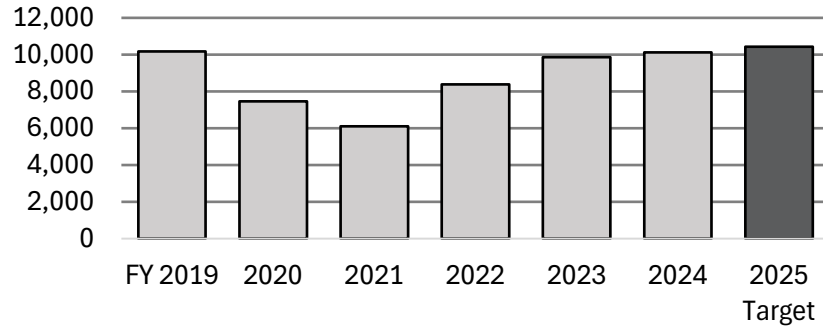
After budgeting for deficits the past two cycles, the library projects to have a surplus in FY25. The FY23 and FY24 budgets included a series of 1-year costs that the library put on hold during peak pandemic years due to uncertain activity levels. For the upcoming cycle, one of the main goals is to build the library budget based closer to recent spending levels more reflective of "normal" years for several line items. These include, but are not limited to, Community Promotion, Professional Development, Conferences and Travel, and Advertising. This will help ensure a more efficient forecasted budget that will be more useful in long-term decision making. Two FY25 requests of note are a \$110k increase in Materials to fund a video game collection project, and \$260k in Contractual Services to fund an archival inventory project for the History Center.

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 each budget cycle. After the close of FY23, it maintains a fund balance of approximately \$1.35 million. The Library Trust (2712) does not have any spending activity annually.

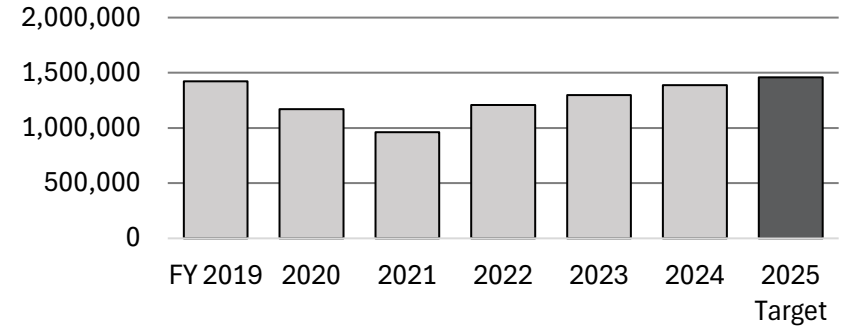
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Library (790)						
2710 - Public Library Operating						
701 - Personnel Services	9,052,841	9,335,343	9,567,868	9,816,965	10,125,821	10,363,391
751 - Supplies	1,750,650	1,860,000	1,860,000	1,860,000	1,860,000	1,860,000
800 - Other Services and Charges	3,343,824	3,318,254	2,713,585	2,732,382	2,751,862	2,772,052
970 - Capital Outlays	280,475	236,100	102,000	102,000	102,000	102,000
995 - Other Financing	-50,000	100,000	1,000,000	1,070,000	1,060,000	1,150,000
Total For Expenditures	14,377,790	14,849,697	15,243,453	15,581,347	15,899,683	16,247,443
2711 - Public Library Grants/Projects						
970 - Capital Outlays	300,000	46,000	273,000	235,000	835,000	150,000
Total For Expenditures	300,000	46,000	273,000	235,000	835,000	150,000
Total For Library	14,677,790	14,895,697	15,516,453	15,816,347	16,734,683	16,397,443

Departmental Goals & Plan of Action	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024		FY 2025
				Target	Actual	Target
1 - Increase Library usage and engagement	Library Visits	Annually	423,829	487,403 15% Increase	495,245 17% increase	544,769 10% increase
	Library Card Registrations	Annually	9,859	10,253 4% Increase	10,127 3% increase	10,431 3% increase
	Total Checkouts	Annually	1,299,371	1,364,339 5% Increase	1,389,275 7% increase	1,458,738 5% increase
	Physical Checkouts	Annually	770,950	801,788 4% Increase	771,163 0% increase	794,298 3% increase
	Digital Checkouts	Annually	528,421	581,263 10% Increase	618,112 17% increase	667,561 8% increase

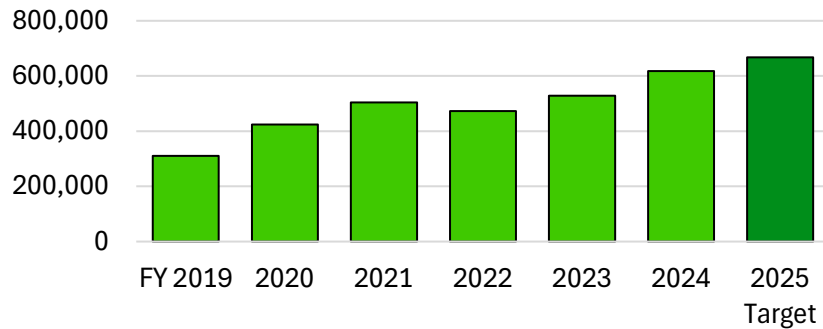
Library Card Registration



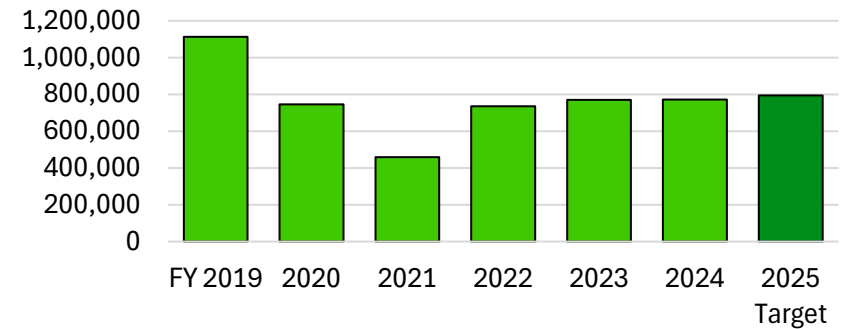
Total Checkouts



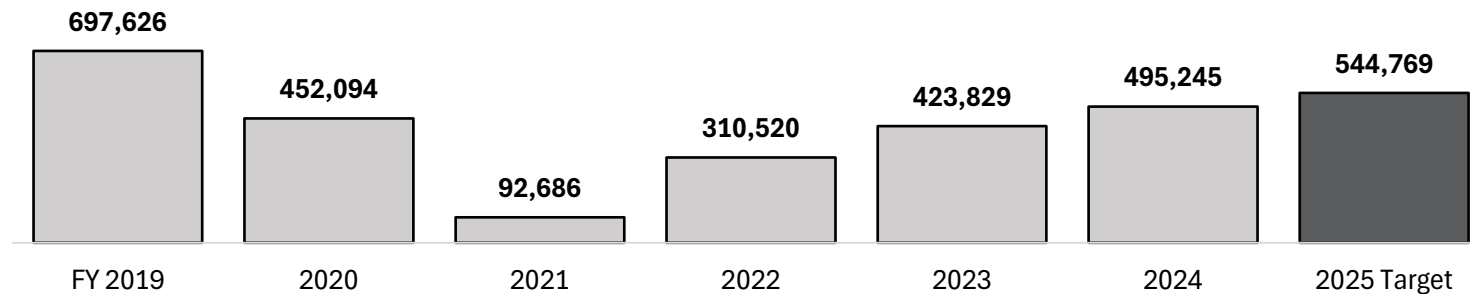
Digital Checkouts



Physical Checkouts



Library Visits



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 35 ramps and lots across the City and manages more than 3,000 on-street parking spaces; conducts parking enforcement, including assuming responsibility for odd/even enforcement from the GRPD in FY22; 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 multimodal 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 manages two separate budget departments, Parking – 523 and Traffic Safety – 519. This requires extensive coordination as the two legacy funds often do not align with the needs of advancing mobility and the priorities in these strategic plans.

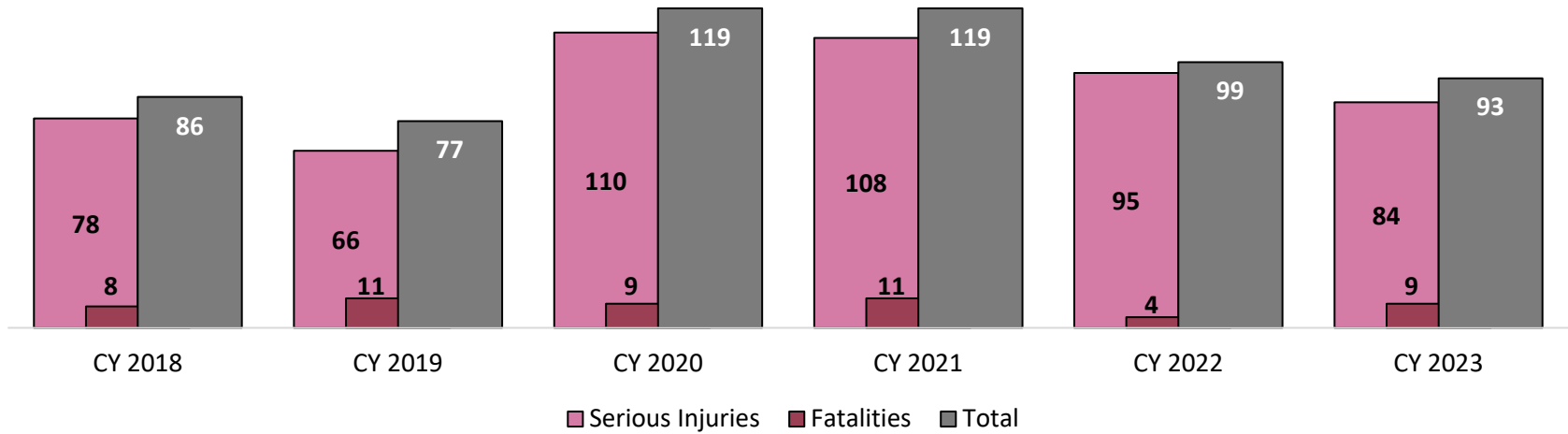
Mobile GR collects revenue into the Parking – 5140 fund through parking fees at both on- and off-street facilities, as well as a limited amount from parking enforcement fines. In FY23, parking revenue of \$20.3 (budgeted for \$22.0M in FY24) returned to pre-pandemic levels, primarily from on- and off-street parking system user fees. Parking expenditures were \$16.4M in FY23 and budgeted for \$22.8M in FY24, and are primarily used for maintenance of parking facilities, funding of the DASH shuttle, and implementation of other mobility initiatives and innovations. The Traffic Safety – 2020 fund received \$2.6M in revenue for FY23 and budgeted for \$2.0M in FY24, most of which comes from traffic signal work for other jurisdictions as well as barricading services. Expenditures were \$6.3M for FY23 and budgeted for \$6.7M in FY24. This funding provides for general traffic safety operations and supplies. The gap between Traffic Safety – 519 revenue and expenditures is funded by the Major and Local Streets fund, which has been dynamic in the pandemic years due to fluctuations in the gas/weight tax revenue provided by the State.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Parking (523)						
5140 - Parking Operating						
701 - Personnel Services	5,213,075	5,478,729	5,766,411	6,034,792	6,342,045	6,549,457
751 - Supplies	241,200	240,525	242,957	245,460	248,039	250,694
800 - Other Services and Charges	10,322,034	10,680,527	10,820,213	10,858,081	11,126,121	11,351,334
970 - Capital Outlays	180,000	122,500	124,540	126,641	128,805	131,035
990 - Debt Service	576,114	521,187	462,124	407,060	356,409	302,297
995 - Other Financing	6,252,000	6,925,000	4,470,000	5,380,000	4,040,000	4,550,000
Total For Expenditures	22,784,423	23,968,468	21,886,245	23,052,034	22,241,419	23,134,817
5141 - Parking Capital Projects						
970 - Capital Outlays	6,412,000	7,085,000	4,630,000	5,540,000	4,200,000	4,710,000
Total For Expenditures	6,412,000	7,085,000	4,630,000	5,540,000	4,200,000	4,710,000
Total For Parking	29,196,423	31,053,468	26,516,245	28,592,034	26,441,419	27,844,817

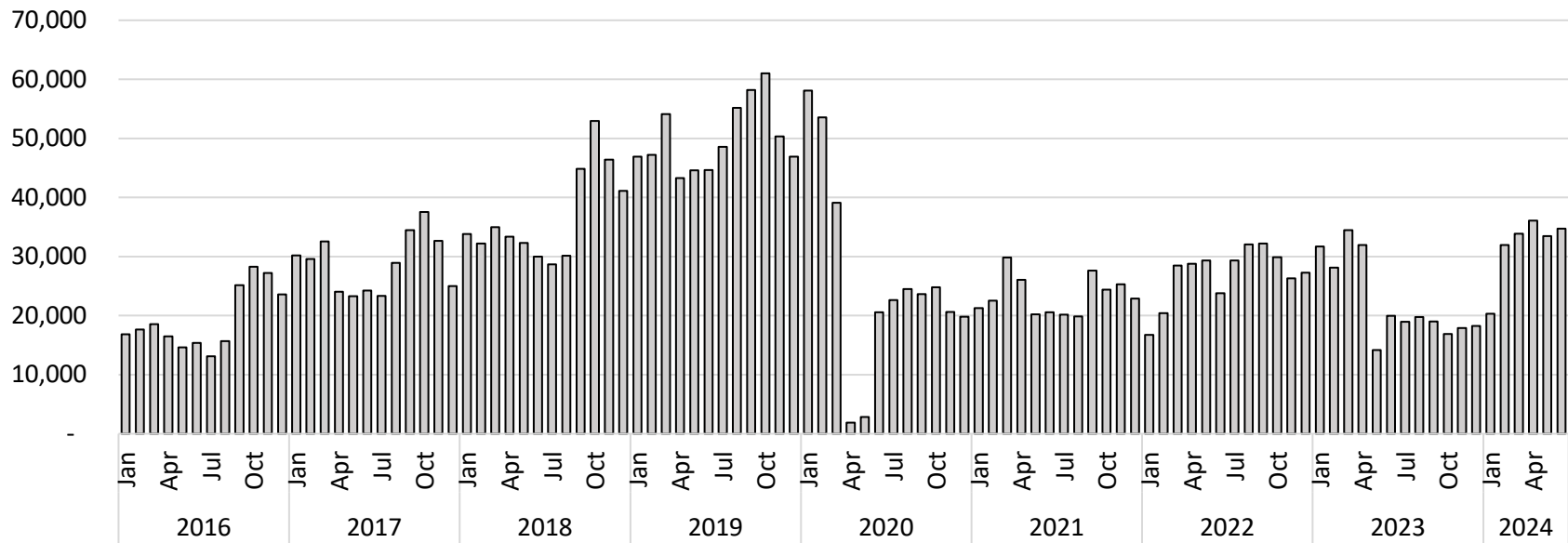
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Traffic Safety (519)						
2020 - Major Streets						
701 - Personnel Services	2,823,525	3,086,258	3,227,678	3,364,058	3,519,604	3,618,261
751 - Supplies	1,247,440	1,196,676	1,338,621	1,382,005	1,426,879	1,473,297
800 - Other Services and Charges	2,634,885	2,873,677	2,938,032	3,028,182	3,102,495	3,185,595
970 - Capital Outlays	60,871	64,406	66,090	67,803	69,543	71,314
995 - Other Financing	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
Total For Expenditures	6,716,721	7,171,017	7,520,421	7,792,048	8,068,521	8,298,467
2030 - Local Streets						
701 - Personnel Services	97,875	124,712	131,562	137,784	145,128	150,464
Total For Expenditures	97,875	124,712	131,562	137,784	145,128	150,464
4050 - Streets-Capital Projects						
970 - Capital Outlays	0	939,545	0	0	0	0
Total For Expenditures	0	939,545	0	0	0	0
4090 - Vital Str Cap-Non Bond						
970 - Capital Outlays	915,000	1,045,000	875,000	875,000	875,000	875,000
Total For Expenditures	915,000	1,045,000	875,000	875,000	875,000	875,000
Total For Traffic Safety	7,729,596	9,280,274	8,526,983	8,804,832	9,088,649	9,323,931

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023	FY 2024		FY 2025
				Actual	Target	Actual	Target
1 - Implement Vision Zero	MB.01 – Implement proactive mobility and safety solutions through evaluation, engineering, enforcement, and education that results in safe, multi-modal transportation corridors.	Number of serious injuries and fatalities	Annually	Bike F - 2 Bike SI - 8 Ped F - 3 Ped SI - 15 Veh F - 3 Veh SI - 56	10% Reduction	4% Increase	10% Reduction
2 - Increase DASH and micromobility ridership	MB.02 – Create an accessible, low to no carbon multi-modal transportation experience and reduce single-occupant vehicle travel through innovative 21st century mobility options.	Percent Change DASH and micromobility ridership	Monthly	41% Micro -13% DASH	2% Micro 5% DASH	29% Micro -12% DASH	2% Micro 5% DASH
3 - Invest in transit stop asset management	MB.03 – Develop a well-maintained and coordinated transportation network through planning, partnership, effective asset management, and efficient project delivery that strengthens Grand Rapids' economy	Number of bus stops improved	Annually	20	19	40	20

GOAL 1 - Implement Vision Zero



GOAL 2 - Increase DASH and Micromobility Ridership



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, Grand Rapids Public Schools graduates 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 – Our Community's Children utilizes general fund dollars, grants and donations to support staffing, programming and system-building efforts.

Expenditures – The general fund allocation supports day-to-day operations, i.e. building rental, IT services, parking, printing and publishing, travel and training, postage, telephone, supplies and computer equipment. It also provides support for the Mayor's Youth Council, post-secondary efforts, wages for an intern and youth employment initiatives. The general fund allocation also supports 1.0 FTE for the Executive Director. In addition, the FY25 budget includes funding for a public relations/marketing campaign to bring awareness to the services provided by the T2C Studio and to underscore that degree attainment is within reach.

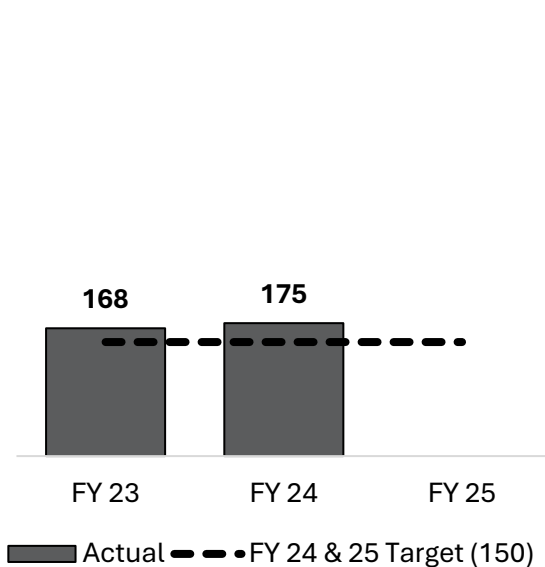
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Our Community's Children (698)						
1010 - General Fund Operating						
701 - Personnel Services	222,183	190,860	195,845	200,346	206,667	211,697
751 - Supplies	500	1,000	1,000	1,000	1,000	1,000
800 - Other Services and Charges	95,322	129,641	136,283	129,572	142,660	143,610
970 - Capital Outlays	7,400	13,000	9,000	19,000	9,000	9,000
Total For Expenditures	325,405	334,501	342,128	349,918	359,327	365,307
Total For Our Community's Children	325,405	334,501	342,128	349,918	359,327	365,307

OUR COMMUNITY'S CHILDREN

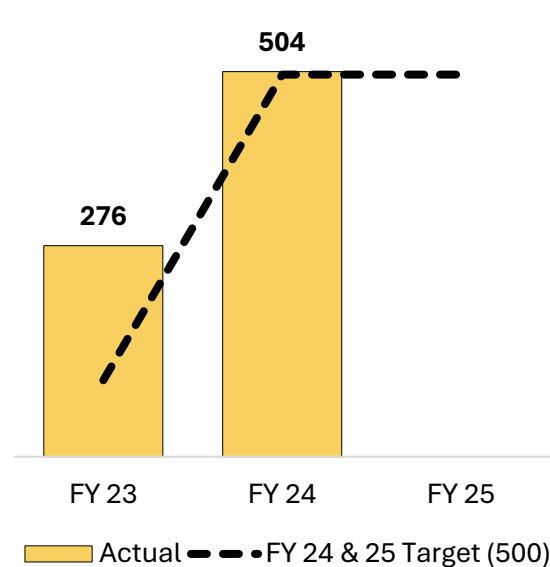
Metrics

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)
1 - Place for employment 150 city youth annually through GROW1000.	Economic Prosperity & Affordability; Obj. 2	Number of youth placed and employed	Annually
2 - Serve 500 new students through in-studio and virtual appointments through the T2C Studio for college navigation and scholarship services.	Economic Prosperity & Affordability; Obj. 2	Number of youth seeking appointments for service	Annually
3 - Increase the number of city youth engaged in civic affairs and projects to 100 through the Mayor's Youth Council.	Engaged & Connected Community; Obj. 2	Number of youth enrolled in program & participating in activities	Annually

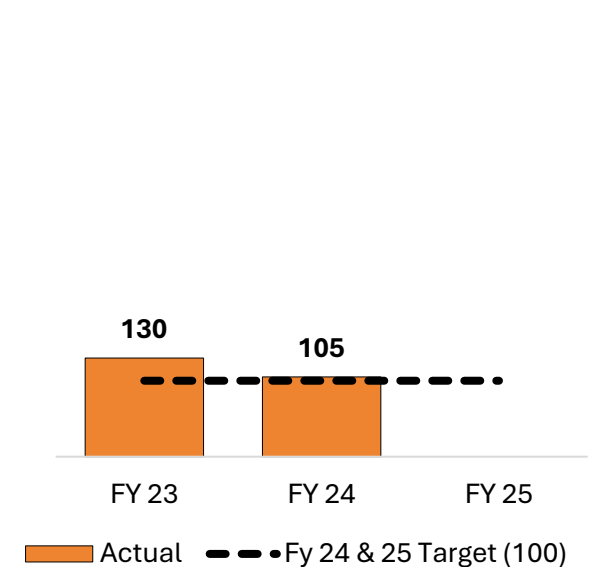
GOAL 1 - Place 150 City Youth Annually Through GROW1000



GOAL 2 - Serve 500 New Students for College Navigation and Scholarship Services



GOAL 3 - Increase the Number of City Youth Engaged in Civic Affairs



The Department of Parks and Recreation is responsible for the maintenance and asset management of the city's 94 parks and trails, 6 city cemeteries, Indian Trails Golf Course and all City owned trees. The department also oversees recreation programming including adult and youth classes, GR Outside, 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"*

The Department of Parks and Recreation's FY2025 budget was built to support the department's Strategic Operating Plan which was created to align with the City's Strategic Plan. It focuses the department on five key strategic priorities:

Healthy Community: Expand programs and initiatives that support the physical, mental, and emotional well-being of all Grand Rapidians.

1. Increase the number of youth and families connected to nature through expanded recreational and educational opportunities.
2. Provide inclusive and accessible programming.
3. Provide high quality programming that meets the needs of the diverse population we serve.
4. Enhance safety of park spaces through activation, engagement and amenities.

Business Management and Finance: Expand and improve tools, procedures, and systems for staff to work efficiently, demonstrate fiscal responsibility and maximize effectiveness.

1. Sustain a financial plan that supports our strategic direction and drives innovative revenue generating strategies.
2. Increase resident and stakeholder awareness of the park system and programming through meaningful engagement and strategic marketing.
3. Develop and implement a data driven strategy and performance management framework that supports the department's mission, vision and core values.

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.

1. Increase grade levels of park maintenance per the 2019 Parks and Recreation Strategic Master Plan.
2. Enhance the resiliency of the park system through renaturalization, green infrastructure, maintenance standards and other sustainability initiatives.
3. Create and fund a proactive and sustainable forestry operation that maximizes resources to care for the health of the city's trees.

Capital Investment & System Planning: Create a connected network of parks, natural areas, and waterways that is accessible to all of the Grand Rapids community.

1. Expand parks and active open spaces to reduce disparities in park deficient neighborhoods.
2. Close gaps in the City's segments of regional multi-use trail system.
3. Increase accessibility and inclusivity to create diverse experiences of park spaces and foster ownership.
4. Ensure Grand Rapids riverfront parks are a recognizable icon and economic driver for the department and the city.
5. Create equitable community engagement opportunities to increase city-wide collaboration in park improvement projects.

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.

1. Strengthen internal workforce professional development.
2. Examine organizational structure and staffing strategies to ensure an adequate pipeline of quality employees.
3. Develop and maintain a workplace culture based on City and department values that improves employee communications, engagement, and satisfaction.

The Parks and Recreation Operating Fund was established in Fiscal Year 2010. The fund historically accounted 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. With the creation of the Parks Capital Fund in FY2025, the parks millage and operating funds are being combined. This fund will now receive the Parks Millage tax dollars and annually transfer to the capital projects fund for planned projects. Pool operations and project engagement activities will also now be included in the parks operating fund.

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

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.

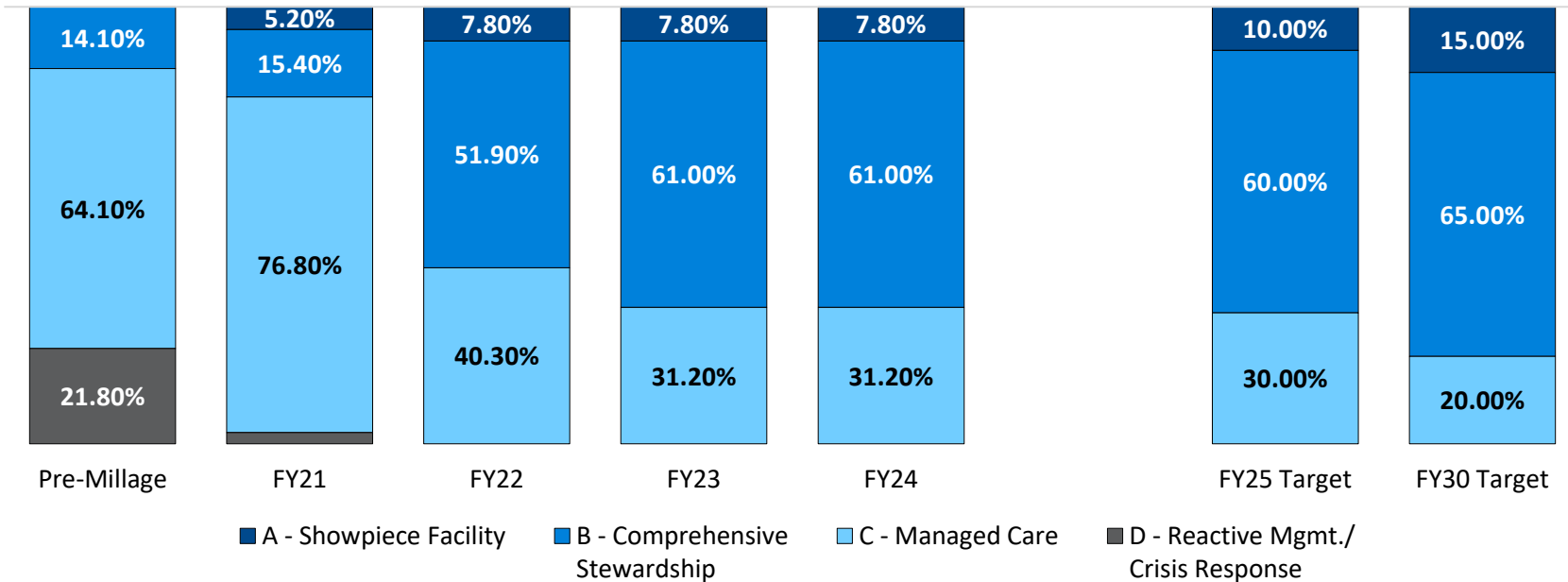
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Cemetery (567)						
1510 - Cemetery Perpetual Care						
995 - Other Financing	144,000	216,540	191,500	161,500	139,000	129,000
Total For Expenditures	144,000	216,540	191,500	161,500	139,000	129,000
5020 - Cemetery Operating						
701 - Personnel Services	631,995	706,527	737,204	764,295	796,136	819,422
751 - Supplies	34,100	37,475	36,963	37,563	38,174	38,796
800 - Other Services and Charges	820,551	868,621	872,052	892,605	913,758	935,325
970 - Capital Outlays	150,000	4,000	2,000	2,000	0	0
995 - Other Financing	121,737	121,365	123,825	126,333	128,894	131,508
Total For Expenditures	1,758,383	1,737,988	1,772,044	1,822,796	1,876,962	1,925,051
Total For Cemetery	1,902,383	1,954,528	1,963,544	1,984,296	2,015,962	2,054,051

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Golf Course (784)						
5840 - Golf Course						
701 - Personnel Services	486,899	585,991	605,007	624,107	645,291	661,043
751 - Supplies	163,035	121,425	123,854	126,332	128,858	131,433
800 - Other Services and Charges	375,570	478,560	492,903	501,928	508,060	482,088
970 - Capital Outlays	34,000	83,500	37,000	92,500	54,000	75,000
995 - Other Financing	25,000	25,000	25,000	25,000	25,000	25,000
Total For Expenditures	1,084,504	1,294,476	1,283,764	1,369,867	1,361,209	1,374,564
Total For Golf Course	-1,084,504	-1,294,476	-1,283,764	-1,369,867	-1,361,209	-1,374,564

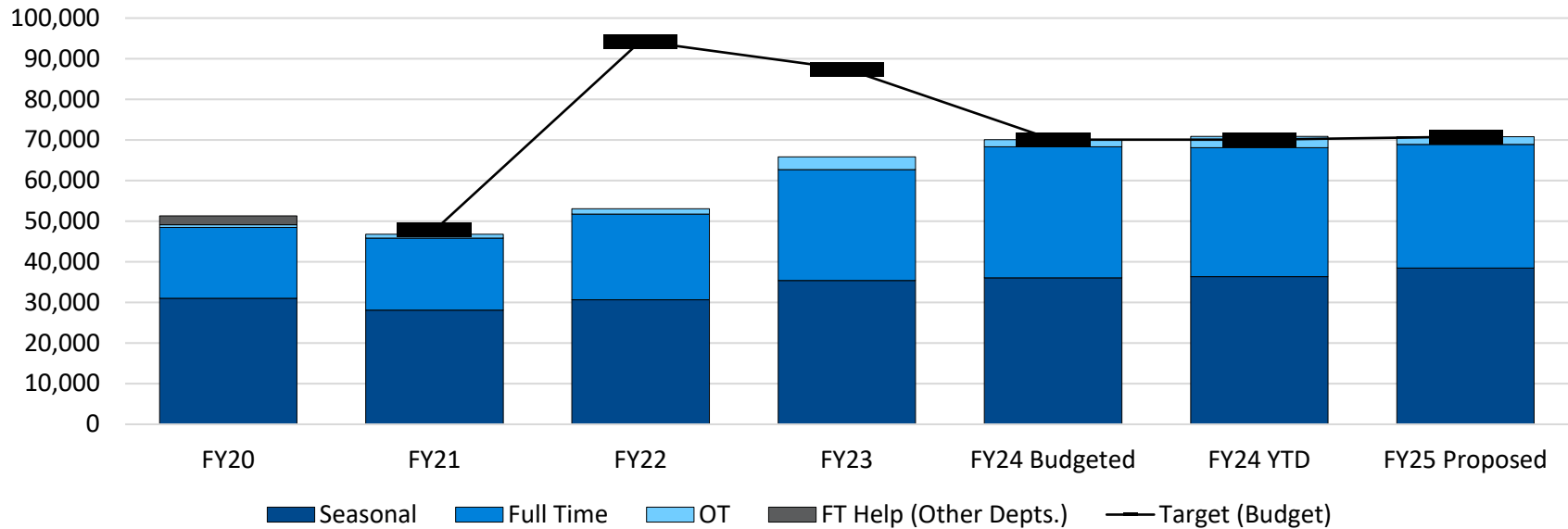
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Parks and Recreation (751)						
2080 - Parks & Recreation						
701 - Personnel Services	5,032,891	6,194,083	6,456,561	6,732,406	7,010,482	7,218,615
751 - Supplies	343,150	461,836	464,721	473,174	481,793	490,584
800 - Other Services and Charges	4,887,706	6,043,242	6,399,801	6,563,307	6,533,464	6,839,324
970 - Capital Outlays	95,100	197,745	99,745	97,745	81,745	79,745
990 - Debt Service	0	736,000	736,000	736,000	736,000	736,000
995 - Other Financing	-193,288	1,738,128	2,328,128	1,998,128	2,023,128	2,018,128
Total For Expenditures	10,165,559	15,371,034	16,484,956	16,600,760	16,866,612	17,382,396
2081 - Parks Millage						
701 - Personnel Services	694,841	0	0	0	0	0
751 - Supplies	73,350	0	0	0	0	0
800 - Other Services and Charges	3,842,933	0	0	0	0	0
970 - Capital Outlays	0	0	0	0	0	0
995 - Other Financing	1,558,200	0	0	0	0	0
Total For Expenditures	6,169,324	0	0	0	0	0
4010 - Capital Improvement						
970 - Capital Outlays	250,000	250,000	0	0	0	0
Total For Expenditures	250,000	250,000	0	0	0	0
4080 - Parks-Capital Projects						
Expenditures						
970 - Capital Outlays	0	2,240,000	2,830,000	2,500,000	2,525,000	2,520,000
Total For Expenditures	0	2,240,000	2,830,000	2,500,000	2,525,000	2,520,000
5080 - Belknap Ice Arena						
800 - Other Services and Charges	238,500	238,500	238,500	238,500	238,500	238,500
Total For Expenditures	238,500	238,500	238,500	238,500	238,500	238,500
Total For Parks and Recreation	16,823,383	18,099,534	19,553,456	19,339,260	19,630,112	20,140,896

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Target
1 - Increase the grade level of the park system	HE, O2,S2	Grade level of park 70% A and B	Annual grading	20.6%	45.0%	50.6%	59.7%	68.8%	70.0%
2 - Increase the total maintenance labor hours invested in the park system	HE, O2,S2	Number of labor hours	Monthly KPI, FY annual	54,320	51,285	46,822	53,030	65,500	70,100
3 - Increase ratio of tree plantings to tree removals each year	HE, O1,S2	Number of trees planted	Annual review	1,416	1,412	1,100	1,187	1,598	1,600
		Number of trees removed		638	706	550	452	475	500
4 - Increase community engagement	ECC,O2, S4	Facebook users	Quarterly, Annually	-	-	-	548,000	606,000	615,000
		Number of attendants		-	-	-	1,900	3,800	2,000
5 - Increase leveraged funding per year	GE,O2, S4	>\$1M per year	Monthly, Annually	\$1.7M	\$2.5M	\$2.3M	\$7.5M	\$35.3M	\$6.0M
6 - Increase the number of residents served through Parks and Recreation Programming	HE, O2, S3	5% growth annually	Monthly, Annually	-	27,039	78,286	99,900	105,000	110,000

GOAL 1 - Increase the Grade Level for the Park System



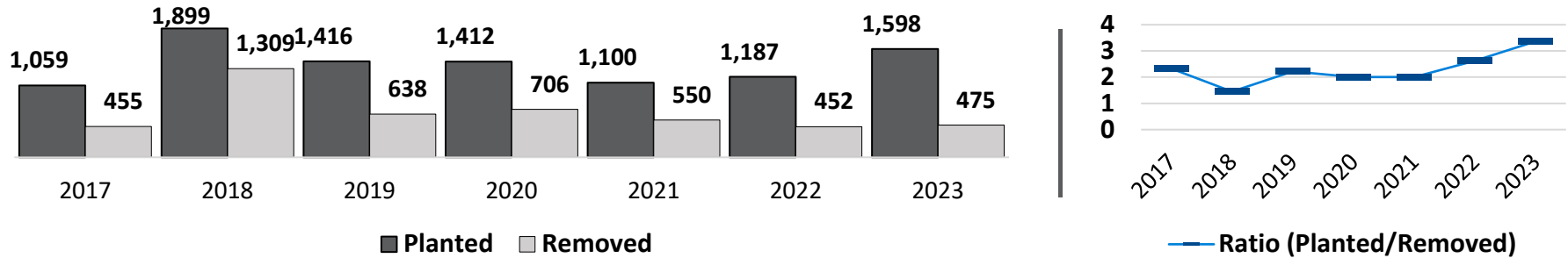
GOAL 2 - Increase the Total Maintenance Labor Hours Invested in the Park System



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.

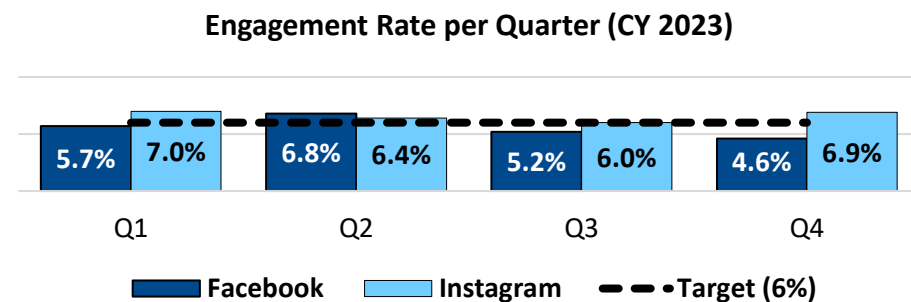
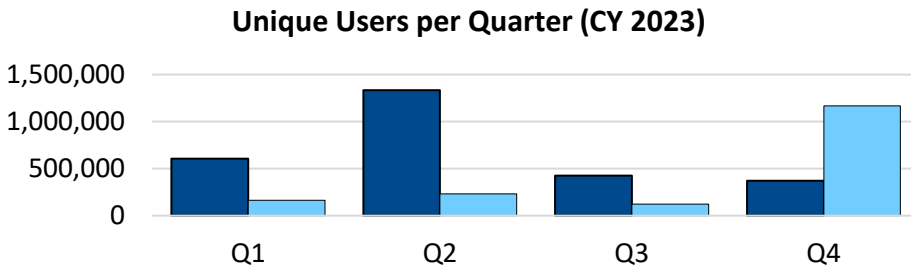
Increasing maintenance labor hours in our parks ensures our commitment to a safe and healthy community. As we continue to make capital improvements, our labor hours should increase to reflect the growing maintenance requirement. To achieve our target, we are proposing xx PIE seasonal employees, xx City seasonal employees, and xx full-time staff. These positions will be supported by the parks millage passed in 2019 and the parks maintenance of effort (MOE). With continued annual assessment of park grade levels, and with evaluation of routine park inspection scores, the model will continually be refined to achieve desired outcomes.

GOAL 3 - Increase the Ratio of Tree Planting to Tree Removals Each Year



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 FY22 saw the removal of 600 trees for public safety, and the planting of 1,220 trees.

GOAL 4 – Increase Community Engagement

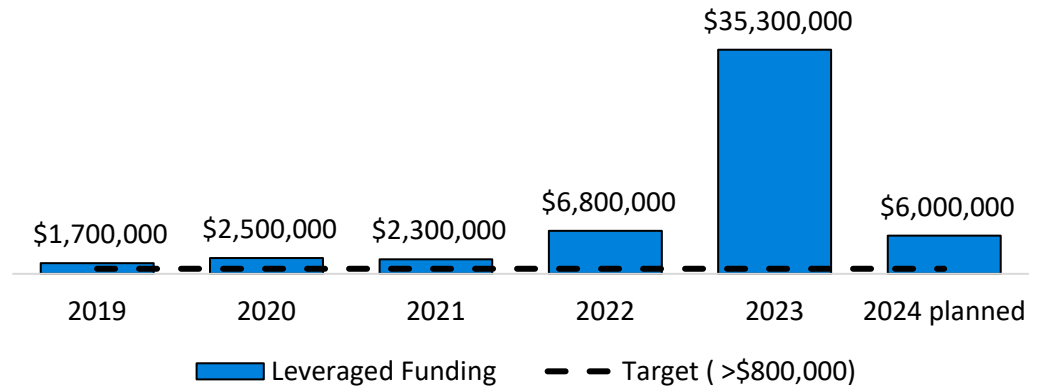


Facebook and Instagram provide a cost-effective platform to reach a large number of diverse community members. A robust social media presence is essential to build public trust, promote the City and Department mission, nurture customer relationships, and connect with residents in a personal, conversational 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.

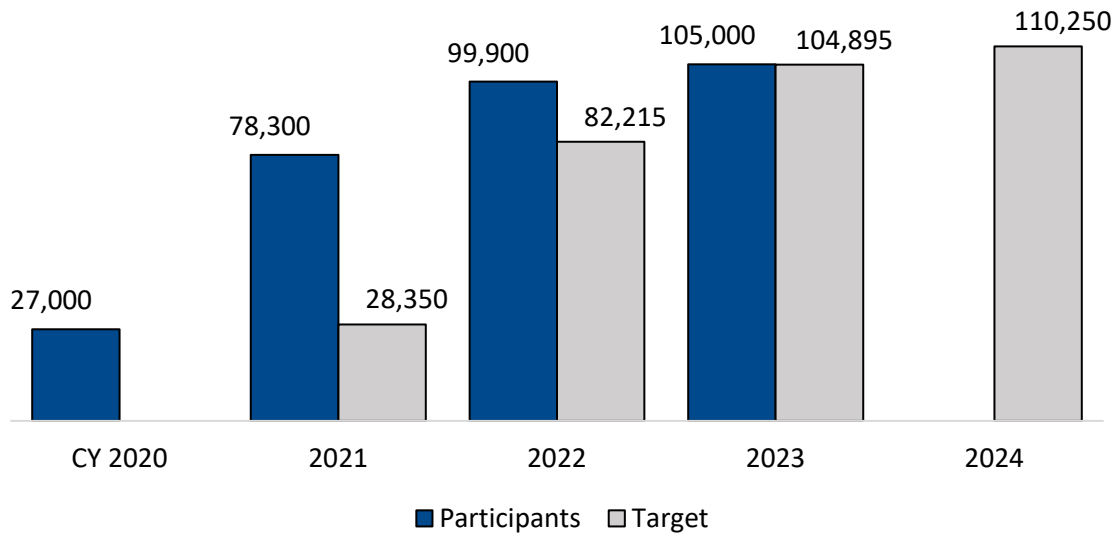
Engagement rate is the total number of users who commented on, liked, shared, or clicked on posts divided by the total number of people reached by posts. If our engagement rate is low, it tells us we need to do a better job of meeting our community's needs to provide the information they value. Most industry experts agree that an engagement rate of 1 to 5% is considered good.

GOAL 5 - Increase Leveraged Funding Per Year

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.



GOAL 6 – Increase the Number of Residents Served through Programming



Access to affordable recreation programs relates directly to the City's Health and Environment Strategic Priority. Specifically Objective 2: Ensure equitable access to and use of green spaces and increase recreational activities.

By growing participation in diverse, innovative youth and adult recreation programs-from fitness, to youth sports, to swim lessons-we are creating a healthier, more connected community. Our Thrive Outside Grand Rapids initiative and free summer day camp program has contributed greatly to the number of youth in green-deficient neighborhoods connect with nature and get outdoors with peers.

The Grand Rapids Police Department (GRPD) provides law enforcement services to the City of Grand Rapids. The GRPD 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 is authorized for 304 sworn officers and 36 non-sworn professional staff to serve a community of approximately 200,000. The department responds to about 76,000 calls for service each year within its five service areas. The GRPD strives to maintain the highest standards of law enforcement service.

The department is committed to improving community relationships and listening to the community to improve police operations. Townhall meetings, community events, and surveys are regularly utilized to measure community sentiment and provide public safety services in partnership with our community. GRPD continues to implement the deployment strategy known as Data Informed Community Engagement (DICE). The GRPD hopes to build partnerships in the community to increase safety and trust.

The GRPD is committed to improving our recruiting, hiring and retention to address our significant staffing shortage in Fiscal Year 2025 (FY25). Our budget request provides funding for recruiting trips to HBCU's, two sponsored recruit classes to the GVSU Regional Police Academy, a requested third sponsored recruit class with Grand Rapids Community College, and increased training of GRPD personnel.

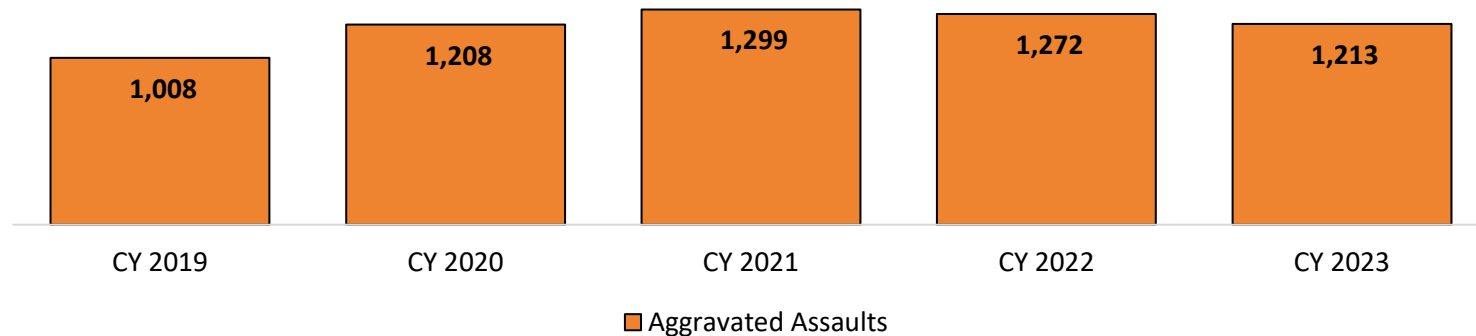
Revenue Sources – The Police Department has several revenue sources totaling approximately \$1.23 million, which is roughly 2% of General Fund appropriations. The remainder of their budget is supported by general revenues such as income and property taxes and state shared revenues. The more significant departmental revenues include liquor licenses, special event and task force billings for labor, 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 several special revenue funds with FY2025 appropriations totaling approximately \$390,000 including: Michigan Justice Training, Drug Law Enforcement, Federal Forfeitures-Department of Justice, and Federal Forfeitures – Treasury.

Expenditures – Approximately 84% of the FY2025 General Fund GRPD budget is for personnel and related costs. The next largest expenditure is contractual obligations and internal charges for services such as information technology, fleet vehicles, facilities, and insurance. The remaining expenditures include funds budgeted for training, travel, and supplies. The department's FY2025 capital request from the Capital Improvement Fund includes a Bomb Disposal Robot (\$199,000) and FileMaker Redesign (\$144,000). Future requests in subsequent years are as follows: FY2026 – Real Time Crime Center (\$300,000) and FY2027 – Mobile Command Post (\$645,000).

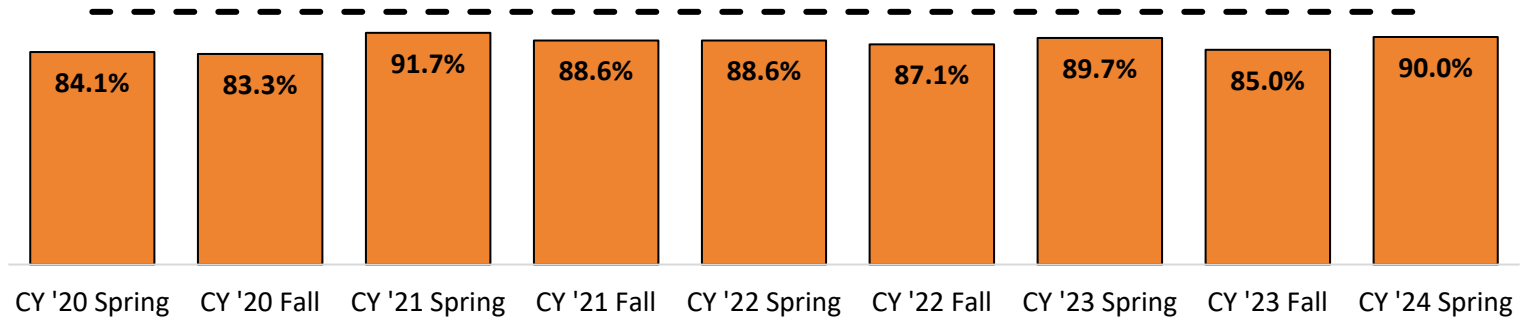
Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Police (301)						
1010 - General Fund Operating						
701 - Personnel Services	53,033,023	54,898,153	57,196,293	59,136,438	61,719,046	64,422,685
751 - Supplies	1,184,940	1,199,364	1,183,772	1,202,739	1,254,649	1,264,425
800 - Other Services and Charges	9,316,066	10,233,840	10,704,686	10,885,881	11,337,428	11,729,814
970 - Capital Outlays	195,500	233,166	251,548	258,794	266,258	272,489
995 - Other Financing	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000
Total For Expenditures	62,729,529	65,564,523	68,336,299	70,483,852	73,577,381	76,689,413
2622 - Federal Forfeitures-Dept of Justice						
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
Total For Expenditures	70,000	70,000	70,000	70,000	70,000	70,000
2624 - MET-Dept of Justice						
751 - Supplies	15,000	12,000	0	0	0	0
800 - Other Services and Charges	3,890	3,139	0	0	0	0
Total For Expenditures	18,890	15,139	0	0	0	0
2650 - Drug Law Enforcement-State-Local						
751 - Supplies	15,600	16,068	16,551	17,046	17,558	17,558
800 - Other Services and Charges	153,645	153,981	155,246	156,549	157,890	157,905
970 - Capital Outlays	80,000	80,000	80,000	80,000	80,000	80,000
Total For Expenditures	249,245	250,049	251,797	253,595	255,448	255,463
2720 - Michigan Justice Training						
800 - Other Services and Charges	55,000	55,000	55,000	55,000	55,000	55,000
Total For Expenditures	55,000	55,000	55,000	55,000	55,000	55,000
4010 - Capital Improvement						
970 - Capital Outlays	861,980	343,000	300,000	645,000	0	0
Total For Expenditures	861,980	343,000	300,000	645,000	0	0
Total For Police	63,984,644	66,297,711	69,013,096	71,507,447	73,957,829	77,069,876

Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023	FY 2024		FY 2025
				Actual	Target	Actual	Target
1 - Utilize data driven strategies to reduce gun violence	SC 6.1.5 Identify, pilot and implement data and community-informed police strategies that will decrease violent crimes	Non-fatal Aggravated Assault	Annually	1,214	0	1,164	0
2 - Have a police officer assigned to each beat	SC 6.1.4 Identify and implement innovative recruiting, hiring and retention strategies to achieve desired outcomes and ensure the Police Department represents the diversity of Grand Rapids	Officers assigned to beats	Twice Annually	85%	100%	90%	100%
3 - Develop training that increases performance and improves safety	SC 6.1.3 Evaluate, design and implement more co-response services and other innovative and effective policing models in partnership with community to increase the capacity of Police personnel to engage with the community and improve safe community outcomes	Number of personnel training in CIT	Annually	73	90	90	100
4 - Increase community engagement and recruiting efforts	SC 6.1.2 Increase Community trust of policing	Number of Community Engagement Unit events attended	Annually	357	370	370	380

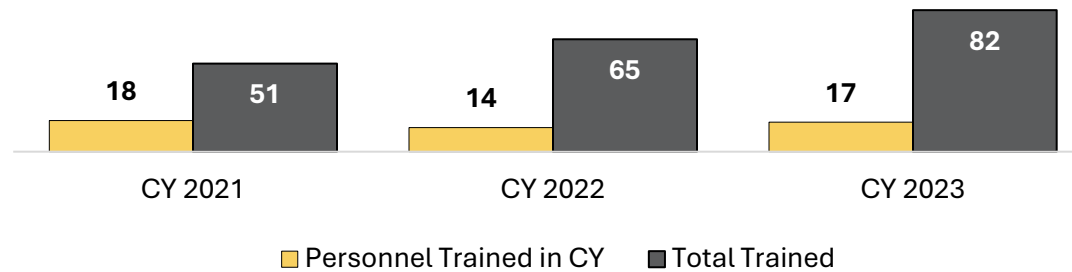
GOAL 1 - Utilize Data Driven Strategies to Reduce Gun Violence



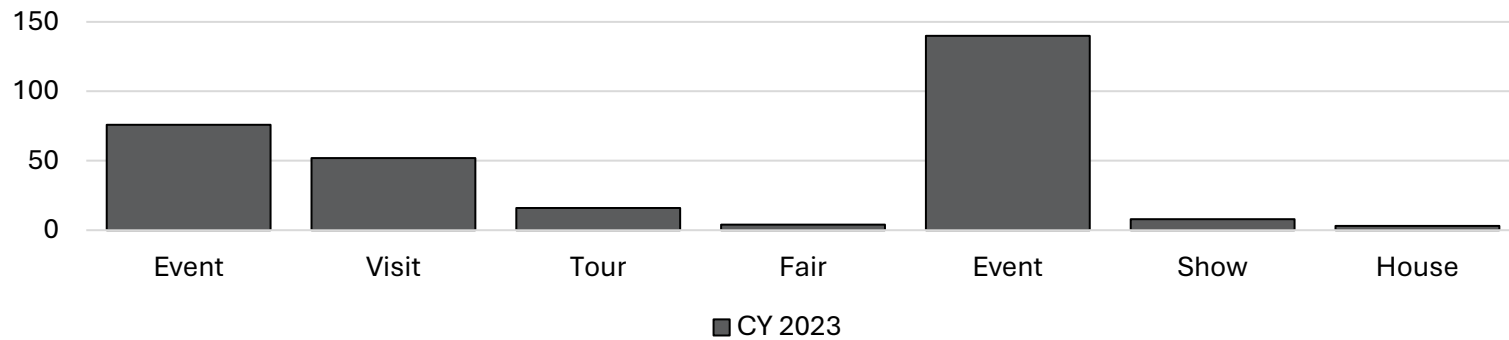
GOAL 2 - Percent Police Beats Covered



Goal 3 - GRPD Crisis Intervention Training



GOAL 4 - Increase Community Engagement and Recruiting Efforts



Through targeted change, accountability, restorative justice, empowerment, and engagement, OPA helps create and improve just outcomes and respectful relationships between public safety and the 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. Additionally, OPA leads the City’s evidenced-based violence reduction program, Cure Violence GR, in partnership with the Grand Rapids Urban League.

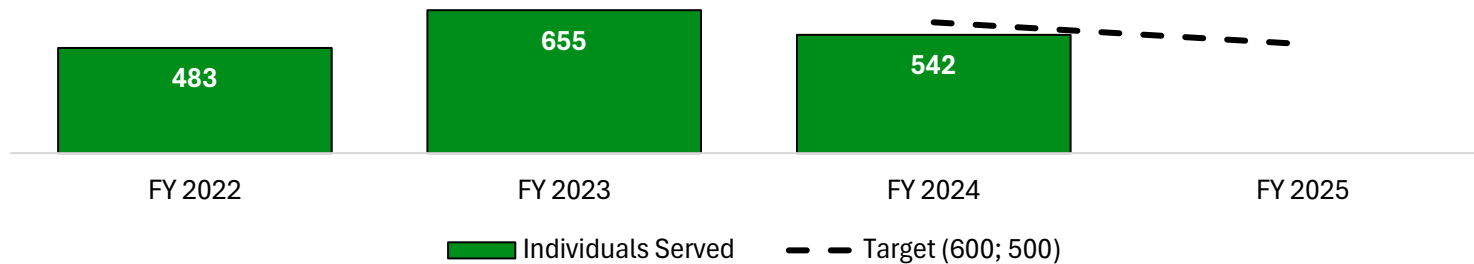
Historically, the activity of OPA has been solely funded by the City’s General Fund (1010). Recently, the Department has received two major grants to help support its operations. Those grants include the Department of Justice Byrne Discretionary Grant which helps support Cure Violence and the W.K. Kellogg Foundation Grant which helped to expand OPA’s staffing capacity. Outside of grant funding, the activity of the Department is primarily funded by General Fund sources of revenue (i.e., income and property taxes).

OPA’s FY2025 proposed budget is a continuation budget in which approximately \$595,968 of the appropriations within OPA will cover the cost of three full-time personnel who are dedicated to advancing the mission and vision of the City of Grand Rapids and the Office of Oversight and Public Accountability. Additional appropriations include amounts for restorative justice programming, training, and community collaboration as well as immigrant community needs. Other expenditures include supplies, professional development, and contractual and administrative costs such as contract-employee and office space expenditures.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Oversight & Public Accountability (308)						
1010 - General Fund Operating						
701 - Personnel Services	434,045	460,255	484,257	503,460	522,307	538,764
751 - Supplies	4,000	7,200	8,900	8,900	9,000	6,437
800 - Other Services and Charges	1,321,061	2,272,258	1,967,283	1,922,863	1,927,856	1,932,465
970 - Capital Outlays	2,000	4,000	12,000	6,000	7,000	9,000
Total For Expenditures	1,761,106	2,743,713	2,472,440	2,441,223	2,466,163	2,486,666
Total For Oversight & Public Accountability	1,761,106	2,743,713	2,472,440	2,441,223	2,466,163	2,486,666

Departmental Goals & Plan of Action		City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1 - Monitor and review the internal affairs investigations of every GRPD and GRFD complaint and provide statistical analysis of trends.	SC.O5: Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	Number of Complaints submitted to Internal Affairs	Annual	-	5	0	11	0	
		Complaint Disposition Reports Received from Internal Affairs		-	16	16	14	15	
2 - Evaluate and Improve Civilian Appeal Board Operations	SC.O5: Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	Number of Civilian Appeal Board Findings	Annual	-	1	3	3	3	
3 - Implement an expungement program by creating semiannual events. The goal is to increase the ability of community members to obtain employment and housing after obtaining a criminal conviction.	SC.O5: Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	Number of individuals served via OPA's Expungement Programming	Annual	483	655	600	542	500	
4 - Initiate non-enforcement contacts with Public Safety including Know Your Rights Campaign, Law Day, and Law and Policy Seminars	SC.O5: Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	Number of Know Your Rights Workshops Conducted	Annual	-	4	30	26	40	
5 - Design a Civil Rights Youth Academy that will serve as a pipeline to public safety internships	SC.O5: Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	Number of Civil Rights Youth Academy Meetings Conducted	Annual	-	0	30	11	30	
6 - Initiate non-enforcement contacts with Public Safety including Know Your Rights Campaign, Law Day, and Law and Policy Seminars	SC.O5: Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	Number of Community Informed Trainings Conducted	Annual	-	0	20	11	15	

GOAL 3 - Implement an expungement program by creating semiannual events



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. In FY24, the sidewalk snow removal assist pilot became a full program in which we manage local contractors in plowing 204 miles of City sidewalks.

Materials Management operation includes Pay-As-You-Throw refuse collection, Single Stream recycling collection, yard waste collection and composting, commercial trash and recycle services, bulk item and appliance collection, Illegal dump cleanups, neighborhood cleanups, special events, yard waste drop-off location and the closed Butterworth Landfill. Public Works has oversight of the City composting site that is currently operated by a partner vendor We-Care Denali. New for FY24 we implemented corridor cleaning and partnering with the City H.O.T. team and P.D. in the cleanup of the areas inhabited by homeless people.

The Department of Public Works created a Strategic Operating Plan in 2021 to guide operations and create unity and alignment with the City's Strategic Plan. In FY24, we began work on revising the departmental strategic plan and anticipate it to be complete prior to FY25. <https://www.grandrapidsmi.gov/Government/Departments/Public-Works-Department>

Department of Public Works Strategic Priorities

Environmental Stewardship: Protect Grand Rapids environmental and natural resources. Promote, educate, and implement sustainable policies and practices. Work in educating City residents on diverting waste by recycling more and making use of composting.

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. Continue the summer 4-day work week in the Streets division, improving employee culture and environmental stewardship while maintaining current service levels.

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. We use Continuous improvement methods to review operations and find efficiencies and cost savings where applicable. Engagement with SCS Engineers to conduct a comprehensive rate study with an analysis of our PAYT program and the feasibility of being the exclusive residential hauler for the City of Grand Rapids.

Customer Experience: Provide excellent services and information to exceed customer expectation and elevate customer voice. We work in resolving up to 95% of calls within the first response. We successfully manage one of the country's few "Pay As You Throw" trash collection programs, allowing residents to control their costs for refuse collection.

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. Examples of this would be sending management staff to the APWA Michigan Public Services Institute.

Accounting Structure

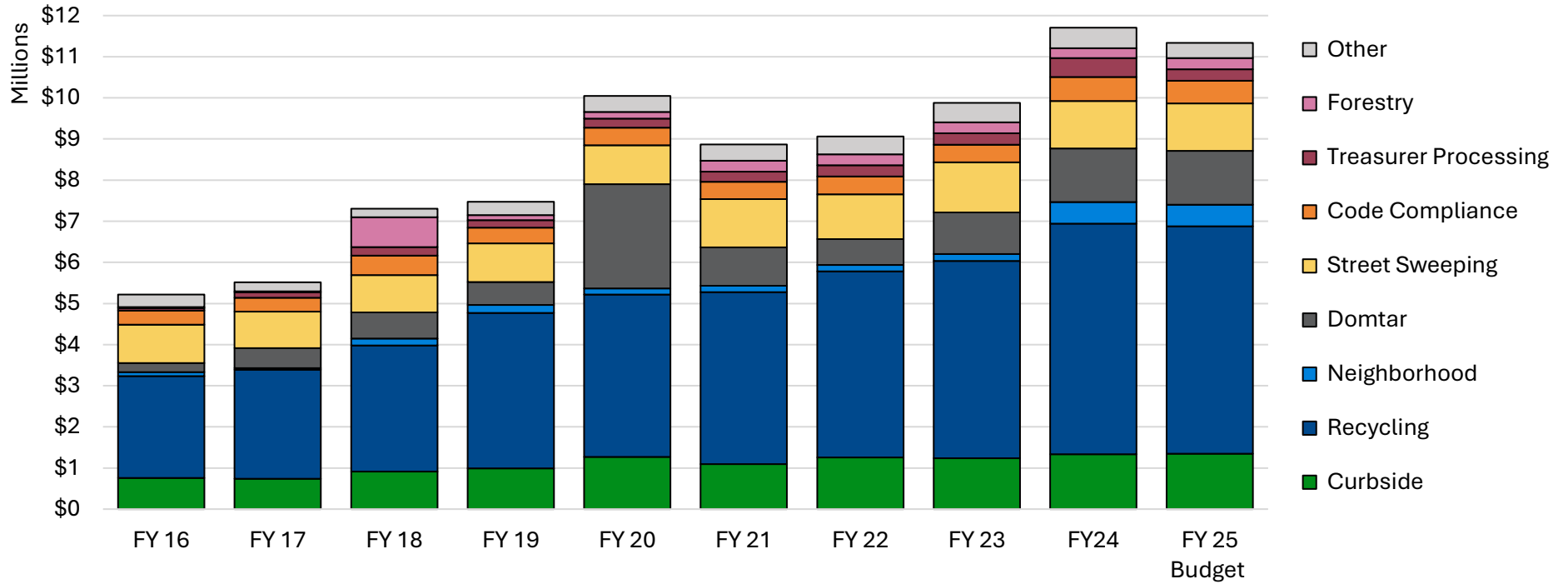
The Refuse Collection Fund accounts for the total revenues and costs associated with running the City’s Materials Management program. The primary revenue source is a Refuse Millage levy of 1.8 mills. Additional revenues include refuse cart tip fees from the Pay-As-You-Throw program, refuse and yard waste bags/tags and bulk stickers, and our commercial trash/recycle collection program. 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. Several initiatives aimed at improving the City as a whole are managed within the refuse millage. A couple examples of this are the neighborhood cleanups, special events around the city - such as the Hispanic Festival, street sweeping operations, graffiti abatement, daily corridor cleaning and homeless encampment cleanups. It should be noted that revenue from the Pay As You Throw refuse program are self-sustaining and even subsidize the millage-based expenses.

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.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Refuse (528)						
2260 - Refuse Collection						
Expenditures						
701 - Personnel Services	4,990,153	5,261,890	5,493,512	5,707,397	5,969,091	6,170,001
751 - Supplies	535,500	593,150	604,597	616,272	628,181	640,330
800 - Other Services and Charges	11,808,133	13,311,706	13,635,038	14,089,917	14,503,791	14,915,322
970 - Capital Outlays	202,500	85,400	65,400	65,400	65,400	65,400
995 - Other Financing	-110,000	-110,000	-110,000	-110,000	-110,000	-110,000
Total For Expenditures	17,426,286	19,142,146	19,688,547	20,368,986	21,056,463	21,681,053
Total For Refuse	17,426,286	19,142,146	19,688,547	20,368,986	21,056,463	21,681,053

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Streets (449)						
2020 - Major Streets						
701 - Personnel Services	3,135,007	3,191,627	3,331,983	3,463,752	3,620,510	3,742,233
751 - Supplies	1,801,500	1,867,000	1,904,340	1,942,427	1,981,275	2,020,901
800 - Other Services and Charges	3,707,044	4,334,067	4,428,061	4,600,820	4,774,901	4,946,331
970 - Capital Outlays	301,500	115,000	55,000	55,000	55,000	55,000
990 - Debt Service	745,660	739,035	745,785	743,010	746,335	310
995 - Other Financing	1,085,878	1,114,545	1,205,042	1,288,843	1,373,337	1,459,817
Total For Expenditures	10,776,589	11,361,274	11,670,211	12,093,852	12,551,358	12,224,592
2030 - Local Streets						
701 - Personnel Services	1,915,981	2,076,448	2,173,070	2,262,394	2,368,851	2,450,019
751 - Supplies	1,276,500	1,295,500	1,321,410	1,347,838	1,374,795	1,402,291
800 - Other Services and Charges	1,313,882	1,491,628	1,533,413	1,588,206	1,643,668	1,699,162
970 - Capital Outlays	301,500	115,000	55,000	55,000	55,000	55,000
995 - Other Financing	-122,000	-125,000	-125,000	-125,000	-125,000	-125,000
Total For Expenditures	4,685,863	4,853,576	4,957,893	5,128,438	5,317,314	5,481,472
2040 - Vital Streets-Major						
990 - Debt Service	2,124,750	2,123,000	2,126,750	0	0	0
995 - Other Financing	11,598,294	13,608,639	13,789,355	16,175,724	16,622,255	17,075,274
Total For Expenditures	13,723,044	15,731,639	15,916,105	16,175,724	16,622,255	17,075,274
4090 - Vital Str Cap-Non Bond						
970 - Capital Outlays	10,623,294	12,438,639	12,764,355	15,125,724	15,547,255	15,975,274
995 - Other Financing	300,000	325,000	350,000	375,000	400,000	425,000
Total For Expenditures	10,923,294	12,763,639	13,114,355	15,500,724	15,947,255	16,400,274
Total For Streets	40,108,790	44,710,128	45,658,564	48,898,738	50,438,182	51,181,612

Refuse Millage Operational Costs



Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023	FY 2024		FY 2025
				Actual	Target	Actual	Target
1 - Continued Work with Vital Streets Program	MB.O4: Develop an effective, customer-responsive parking system	\$ per mile	Monthly	\$1.6 Million	\$1.6 Million	\$1.6 Million	\$1.6 Million
2 - Trench Repair Program	GE.O2: Foster and maintain fiscal sustainability	Avg \$ per trench	Monthly	\$1,308,491	\$1,000,000	\$1,373,916	\$1,000,000
3 - GRCC Public Works Academy	GE.O3: Attract, hire, develop and retain high performing employees.	Job Placement %	Annually	30%	50%	50%	50%
4 - Minimize recycling contamination within the city	HE.O1: Reduce carbon emissions, support climate adaptation and increase climate resiliency.	Contamination <10% per month	Monthly	7	10	11	10
5 - Reduce the number of refuse and recycling misses	GE.O2: Foster and maintain fiscal sustainability	Percent of total tips	Monthly	0.30%	< 0.5%	0.25%	< 0.5%

The Purchasing Department is responsible for the various aspects of orders, purchases, and contracting of the City, including disposal of scrap and surplus. Purchasing is also responsible for the management and oversight of the Impound Lot operation. Authorized roster positions include one Purchasing Agent/Director, one Surplus Asset Coordinator (responsible for the sales at the impound and surplus), and three Buyers; due to retirement, a Buyer position will become vacant in February 2024. Purchasing is committed to procuring quality goods and services needed by City agencies at the most economical price, while adhering to the laws, regulations, and standards that govern public purchasing. Purchasing will meet customer needs on a timely basis and provide fair, equal, and open opportunities for all companies and customers, while continuing to pursue innovation, lower cost, reduce risk, manage relationships, and leverage technology.

The proposed budget for the Purchasing Department for FY25 follows the Budget instructions, with no significant changes from FY24:

Revenue Sources – The Purchasing Department does not generate any sources of revenue.

Vehicle Storage Fund revenue is generated through the collection of “Impound Fees” and “Daily Storage Fees” for the impound processes, in addition to proceeds from the sale of abandoned vehicles via auction or scrap; despite rising expenses and no allowable Fee increases for FY24, the Fund has been stable over the past three fiscal years. Fees are reviewed and approved annually as established in the City’s Omnibus Fee Schedule; for FY25 the fees are requested to increase by 5.1% as instructed. However, without a fee increase higher than instructed, the VSF’s fee structure and revenue projection are not currently projected to recover costs for the operation, including a desired service level increase for security guards (a vital component of the operation).

Expenditures – The Purchasing Department’s largest expenditures are for personnel costs and from internal services charges from other City departments; total expenditures have been maintained through previous fiscal years, and there are no significant increases from FY24. The Vehicle Storage Fund’s largest expenditures relate to the towing and security services component of the operation (increased from FY24), personnel costs, and an operating transfer to Police for their roles in the impound process (increased approximately 6% from FY24 costs based on new labor agreements); expenses have risen over the past two years due to market conditions for labor and fuel costs, and have had a significant impact on operations.

Customer Service – While the Purchasing Department does not have a high level of interaction with the general public, we will continue to strive for excellent customer service for our internal customers (i.e., City Departments and staff) as well as with the vendor community. We will maintain the commitment to return calls, emails, or CRM messages within a 24-hour timeframe to provide resolution or further direction; continue to have a presence at various vendor and trade shows (including the MPPOA Annual Vendor Fair, the WMPPOA trade fair, and the MEDC Business Networking Event. With most staff positions now filled, no additional expenses are forecast to maintain this level. Additionally, Purchasing and Impound staff will enroll in various customer-service course offerings in the City LMS (including Customer Service, Dealing with Difficult Customers, Focusing on the Customer, LEAD NOW: Customer Focus, and The Role of Customer Service course offerings) to further sharpen and enhance customer service knowledge and skills.

The Impound Lot has a higher level of interaction with general public customers and will also continue to maintain high customer service levels; due to the nature of the operation, high levels of grace, composure, and people skills may be needed. One avenue that has been identified as in assisting with this is by securing a higher-level of security guard service compared to current levels; it is expected that the higher-level service would reduce guard turnover and provide guards with a higher level of education, additional training, and skills to better serve customers as well as management. An increase to the daily storage fee for FY25 (higher than instructed 5.1%) will be needed to fund these increased costs, with future increases maintained at 5.1%; historically, the daily storage fee was increased at a fixed rate that did not keep pace with current market conditions. An additional facet of customer service is the overall appearance of the Impound Lot; improvements that have been made over the past year to help with the customer experience include new portable restrooms, a handwash station, re-grading of the lot surface, and installation of new LED lighting. Before-and-after images are provided under the Goals and performance measurements section below.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Purchasing (233)						
1010 - General Fund Operating						
701 - Personnel Services	458,276	431,146	457,600	478,017	503,827	526,711
751 - Supplies	13,500	13,650	13,750	13,750	13,750	13,750
800 - Other Services and Charges	164,301	150,971	153,627	158,348	162,874	167,039
970 - Capital Outlays	2,000	2,000	2,000	2,000	2,000	2,000
Total For Expenditures	638,077	597,767	626,977	652,115	682,451	709,500
2320 - Vehicle Storage Facility						
701 - Personnel Services	164,896	173,677	179,609	184,917	191,858	197,520
751 - Supplies	2,000	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	638,195	650,164	674,651	702,050	743,878	790,420
970 - Capital Outlays	20,500	24,000	19,000	19,000	19,000	21,000
995 - Other Financing	185,946	197,782	203,502	210,080	217,308	225,316
Total For Expenditures	1,011,537	1,047,623	1,078,762	1,118,047	1,174,044	1,236,256
Total For Purchasing	1,649,614	1,645,390	1,705,739	1,770,162	1,856,495	1,945,756

Departmental Goals & Plan of Action		City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1	Ensure that 75% of Purchasing employees hold professional certifications.	GE.03 – Attract, hire, train, and retain high performing employees.	Percent complete	Annually	25%	75%	25%	75%
2	Maintain percent of impounded vehicles reclaimed by owner to support total cost recovery of the operation.	GE.02 – Foster and maintain fiscal sustainability.	Percent of impounded vehicles reclaimed by owner	Annually	72%	70%	77%	72%
3	Achieve targeted average revenue per auctioned vehicle as it is the second largest revenue source for the Vehicle Storage Fund.	GE.02 – Foster and maintain fiscal sustainability.	Average revenue per auctioned vehicle	Annually	\$430	\$430	\$658	\$700

GOAL 1 – Ensure that 75 Percent of Purchasing Employees Hold Professional Certifications

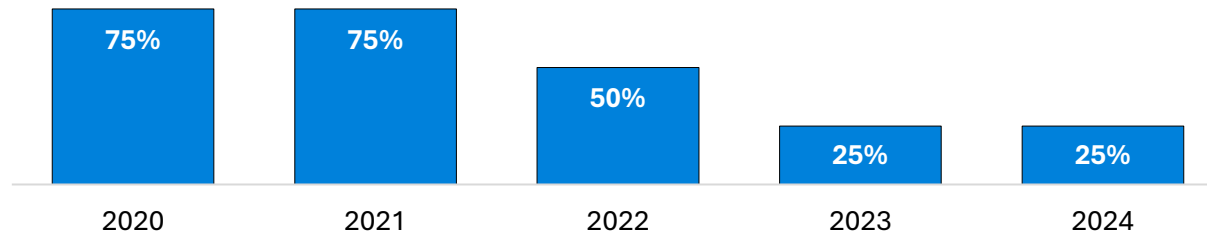
Professional certifications demonstrate a standard of competency in the public procurement profession and indicate to the public that, having mastered the body of knowledge to become certified, one can make sound decisions that reflect maximum value for the taxpayers’ dollars.

Professional certifications enhance organization effectiveness, encourage ethical behavior and demonstrate commitment of the individuals to the success of the organization.

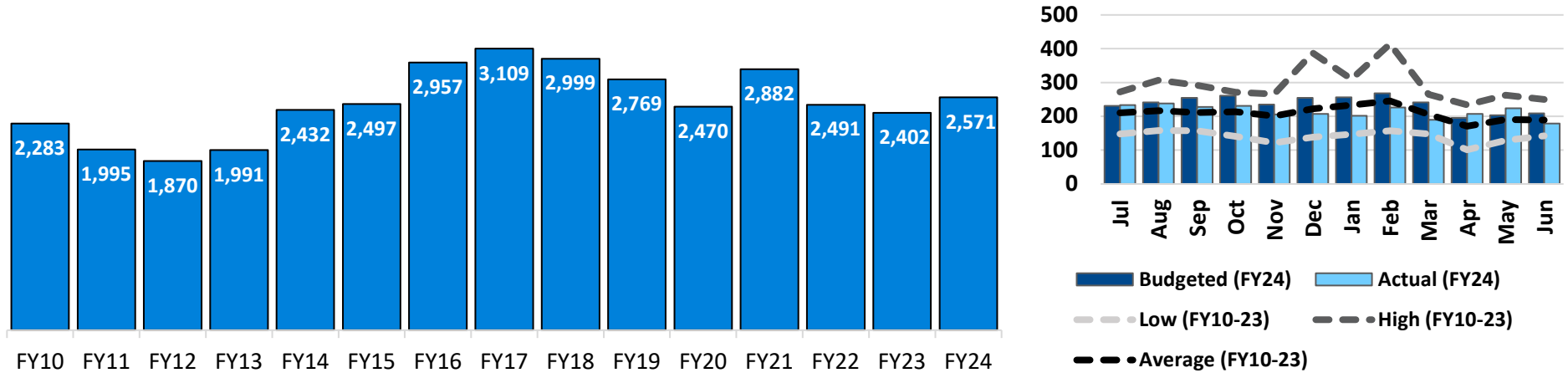
The Universal Public Procurement Certification Council (UPPCC) and NIGP offers certifications programs specifically for government procurement – Certified Professional Public Buyer (CPPB) , Certified Procurement Professional (CPP) and Certified Public Procurement Officer (CPPO); while the National Institute of Governmental Purchasing (NIGP) offers multiple levels of certifications and certificates, including the NIGP-Certified Procurement Professional (NIGPCPP).

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.

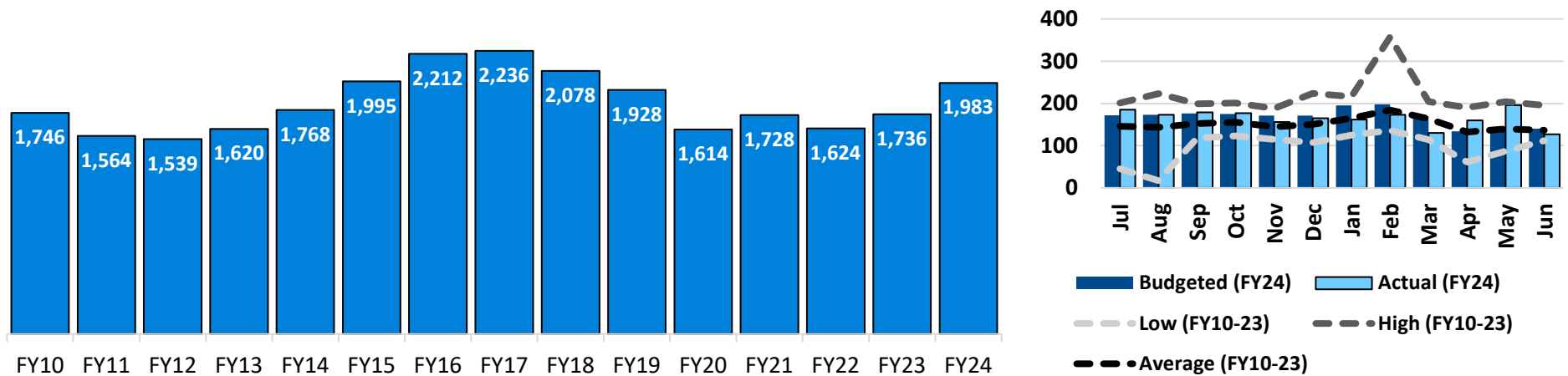
The ongoing training and professional development will keep staff up to date on trends and best practices in public procurement. This will ensure that the City is providing professional support and services to departments and suppliers and allowing for fair, equal and open opportunities for suppliers to do business with the City.



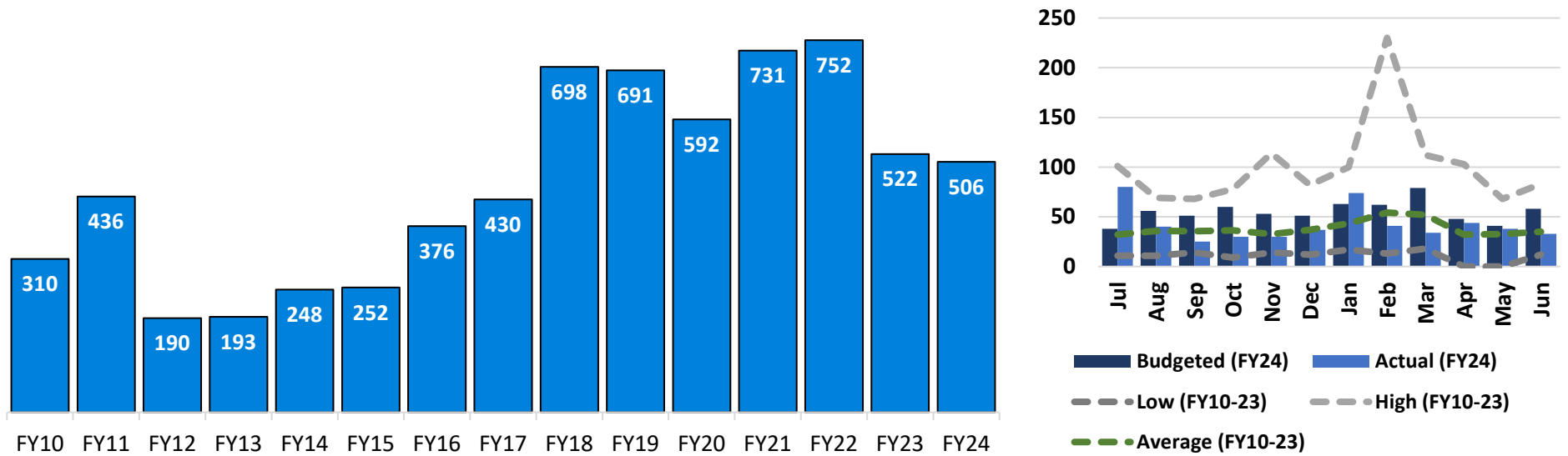
GOAL 2A – Maintain Sufficient Percent of Impounded Vehicles Reclaimed by Owner to Support Cost Recovery (Released)



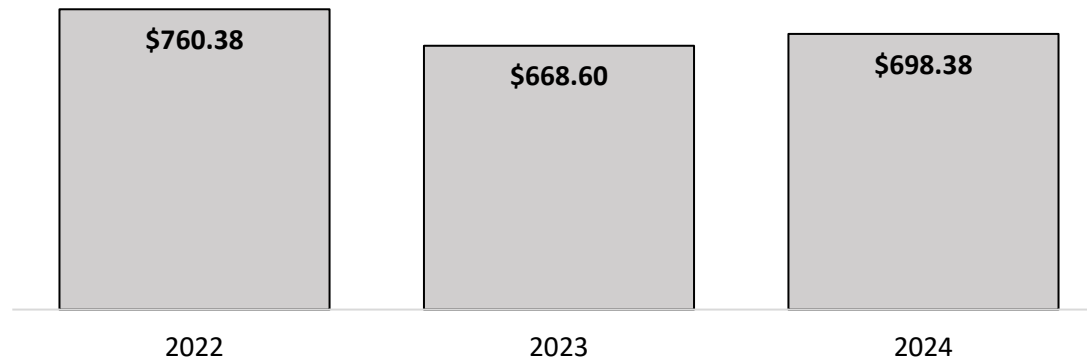
GOAL 2B – Maintain Sufficient Percent of Impounded Vehicles Reclaimed by Owner to Support Cost Recovery (Impounds)



GOAL 3 – Achieve Targeted Average Revenue per Auctioned Vehicle



Average Sale Per Vehicle



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 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 with environmental protection organizations at the local and national level. 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).

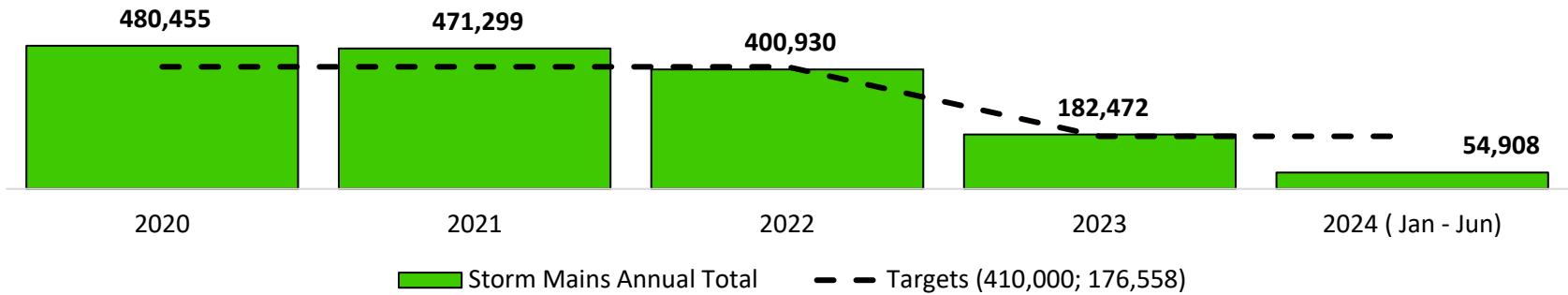
Revenues – The Stormwater Department receives a small amount of revenue for land use development, enforcement fees and permits, which are recorded in the General Operating Fund.

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 which can be found on the City website at www.grandrapidsmi.gov/Government/Departments/Environmental-Services/Stormwater-Management. The rating system creates the benchmarks & key performance indicators for the operations of the Department.

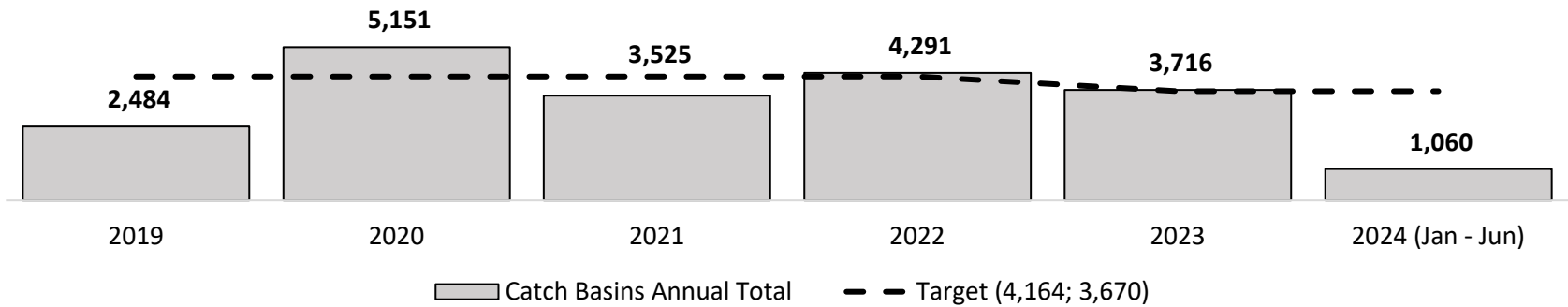
Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)
1 - Clean storm sewer mains to meet EGLE metrics and City’s Level of Service goals.	HE.O3 – Protect and preserve our water resources	Feet per year	Annually
2 - Clean catch basins to meet EGLE metrics and City’s Level of Service goals.	HE.O3 – Protect and preserve our water resources	Number of catch basins cleaned	Annually
3 - Televising storm mains as part of asset management program and vital streets work.	HE.O3 – Protect and preserve our water resources	Feet per year	Annually

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Stormwater (533)						
1010 - General Fund Operating						
701 - Personnel Services	829,922	865,268	883,509	919,100	961,749	989,854
751 - Supplies	12,250	12,950	13,250	14,300	14,500	15,250
800 - Other Services and Charges	1,261,306	1,405,916	1,526,574	1,412,348	1,895,825	984,747
970 - Capital Outlays	31,156	8,753	8,753	8,753	8,753	9,000
995 - Other Financing	35,530	28,396	29,816	31,307	32,872	34,516
Total For Expenditures	2,170,164	2,321,283	2,461,902	2,385,808	2,913,699	2,033,367
2020 - Major Streets						
701 - Personnel Services	304,602	323,918	339,331	352,337	367,693	378,233
751 - Supplies	29,995	29,995	29,995	29,995	30,894	31,821
800 - Other Services and Charges	307,794	310,238	318,589	329,634	341,458	354,131
970 - Capital Outlays	31,930	32,887	32,887	32,887	33,000	33,000
995 - Other Financing	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
Total For Expenditures	664,321	687,038	710,802	734,853	763,045	787,185
2030 - Local Streets						
701 - Personnel Services	500,209	539,512	565,673	589,137	615,567	632,799
751 - Supplies	31,242	35,570	36,637	37,736	38,868	40,034
800 - Other Services and Charges	360,505	352,585	362,498	376,054	392,140	410,095
970 - Capital Outlays	20,000	16,000	17,000	18,000	19,000	20,000
995 - Other Financing	-16,000	-16,000	-16,000	-16,000	-16,000	-16,000
Total For Expenditures	895,956	927,667	965,808	1,004,927	1,049,575	1,086,928
4010 - Capital Improvement						
970 - Capital Outlays	1,106,000	960,000	911,000	1,131,000	1,175,000	1,075,000
Total For Expenditures	1,106,000	960,000	911,000	1,131,000	1,175,000	1,075,000
Total For Stormwater	4,836,441	4,895,988	5,049,512	5,256,588	5,901,319	4,982,480

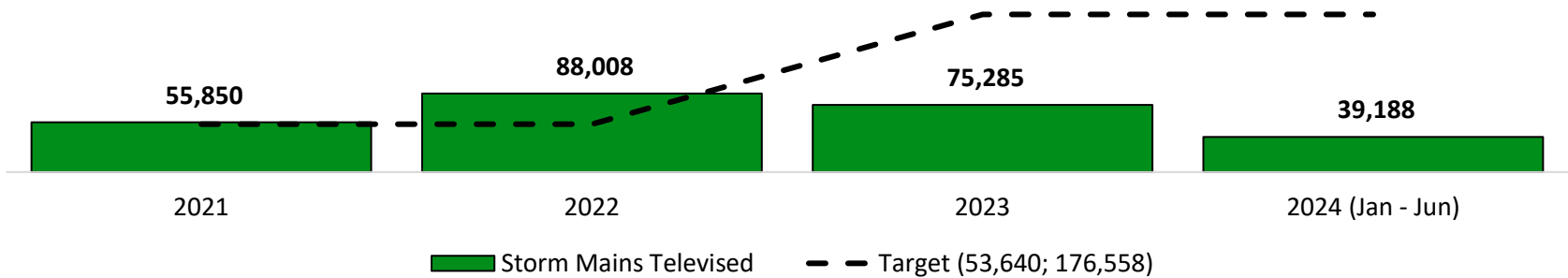
GOAL 1 - Clean storm sewer mains to meet EGLE metrics and City's Level of Service goals



GOAL 2 - Clean catch basins to meet EGLE metrics and City's Level of Service goals



GOAL 3 - Televising storm mains as part of asset management program and vital streets work



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, 2024, the City of Grand Rapids has more than \$550M in bank accounts and investments. 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. Below is a breakdown of our tax structure.

2024 Property Tax Structure			
1	Ad Valorem roll	81	Brownfield Redevelopment Authorities
>1	Renaissance Zone	2	Local Development Finance Authorities
>1	Smart Zone	1	Tax Increment Finance Authority
New	Opportunity Zone	6	Corridor Improvement Authorities
7	School Districts	71	PILOTs (Payment in Lieu of Tax)
16	Downtown Development Authority Districts		

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 that 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 (81.5%) being made through electronic 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 \$2.9M; however, it does not cover the cost associated with assessing, billing, and collecting property tax revenues. This fee is also expected to cover costs 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.

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 on the outlook for the economy and the current investment environment. For FY 25-29, budgeted interest rates are planned to be 3.00%, 2.75%, 2.75%, 2.50%, and 2.50%. This projection was created in December 2023 after significant increases to the Fed funds rate to address inflation. Last year, we projected interest revenues to be \$4.2M, \$4.4M, and \$5.8M. With aggressive action to raise the Fed funds rate, we are projecting FY 25-29 interest revenues to be \$15.4M, \$14.1M, \$14.1M, \$12.8M, and \$12.8M respectively. A key point to the interest revenue projections is that it is based upon the “purchased yield” for the investment. All things being equal, the coupon rate on an investment would exactly equal the interest being earned. The difficulty projecting interest revenues is a change in City spending during a year or unforeseen economic events impacting interest rates. We were not expecting more rate hikes from the Fed. The economic data does not support a rapid reduction in the current Fed rate either. We are in a critical period of mixed economic data that doesn’t provide a consistent direction.

The Treasurer’s office is leading an initiative to revise and update Michigan’s Public Act 20 of 1943. This act provides guidelines for acceptable investments for both municipal reserve and cemetery perpetual care funds. We have held meetings with many statewide groups to discuss the intent, revisions, and potential resistance to change the act. Draft bill language is being written for bills to be presented in Michigan’s House and Senate. The revisions being brought forward will impact Michigan municipal finance for villages, townships, cities, counties, public schools, state agencies, and other organizations. We are expecting this legislation to launch before the end of FY 24.

Expenditures – The departmental expenditures are primarily associated with personnel costs and credit card/bank processing fees. The administration of the City’s tax roll (64,000+ parcels) with annual billing greater than \$280M 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 allocate them based upon the A87 cost allocation model.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Treasurer (253)						
1010 - General Fund Operating						
701 - Personnel Services	1,899,055	1,959,969	2,062,944	2,151,730	2,256,806	2,339,501
751 - Supplies	16,500	20,050	21,100	22,150	23,200	24,200
800 - Other Services and Charges	658,787	694,394	715,431	739,866	764,010	784,985
970 - Capital Outlays	12,500	13,500	13,500	13,500	13,500	13,500
Total For Expenditures	2,586,842	2,687,913	2,812,975	2,927,246	3,057,516	3,162,186
2260 - Refuse Collection						
701 - Personnel Services	12,480	12,515	12,803	13,043	13,427	13,739
751 - Supplies	150	250	250	250	250	250
800 - Other Services and Charges	262,954	273,381	281,589	290,042	298,749	307,719
970 - Capital Outlays	150	500	500	500	500	500
Total For Expenditures	275,734	286,646	295,142	303,835	312,926	322,208
5910 - Water Operations						
701 - Personnel Services	185,611	196,699	207,845	217,443	229,078	239,491
751 - Supplies	1,500	1,000	1,000	1,000	1,000	1,000
800 - Other Services and Charges	1,003,994	1,162,992	1,198,176	1,234,879	1,272,561	1,311,230
970 - Capital Outlays	500	1,000	1,000	1,000	1,000	1,000
Total For Expenditures	1,191,605	1,361,691	1,408,021	1,454,322	1,503,639	1,552,721
Total For Treasurer	4,054,181	4,336,250	4,516,138	4,685,403	4,874,081	5,037,115

FY 25 Focus Areas as Requested by the City Manager

- Maintain Fiscal Sustainability
- Hire and Retain a Talented Workforce
- Implement a New Enterprise Resource Planning System (Several staff members are subject matter experts.)
- Begin Redesign of City Website (Requesting active membership on this team.)
- Continue to Increase Transparency and Accessibility of City Data (Website, Open Data)
- Reimagine Materials Management Program (Refuse, Rubicon, and Reimaging a 100% Residential Service)
- Government Excellence – Innovation with RFP for Imaging Software
- Continually Improve Customer Service and Experience

Departmental Goals & Plan of Action		City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	CY 2023 Actual	CY 2024 Target	CY 2024 Actual	CY 2025 Target
1	- Tracking electronic payments for changes in customer payment habits.	GE.02 – Foster and maintain fiscal responsibility.	Percent Change	Measuring	6.39%	2.00%	2.00%	2.00%
2	- Tracking the dollar amount collected using electronic payments.	GE.02 – Foster and maintain fiscal responsibility.	Percent Change	Measuring	16.41%	5.00%	12.52%	5.00%

On August 30, 2017, GR PayIt was launched. In just over 6 years, the Treasurer’s office has moved the needle. We are collecting 81.5% of payments electronically for Water, Parking Tickets, Refuse, and Property Taxes. The City of Grand Rapids and the Treasurer’s Office have been recognized nationally for this work. As we strive to review our work and discuss how we can improve upon our success, our targets may lower, but the impact is ongoing. A 1% change amounts to \$1.4M collected or 7,900 transactions.

We don’t often talk about the impact on the customer. Since the organization is beginning to focus more on customer service, we must focus more on data gathering and the tangible impacts of this work.

- 466,684 fewer checks mailed to the City.
- \$513,352.40 customer cost savings – stamp, check, and envelope. This doesn’t measure time savings.
- Sustainability Impact – see Environment Paper Network calculation (natural resource savings and impact)
- 65% fewer walk-in customers. (Both cost and environmental impact – lower emissions and less carbon footprint.)



EQUITY WORK:

- 37.31% or \$160,571,773 – investments awarded to MWBE firms.
- 30.43% of investment brokers/dealers represent MWBE firms (7 out of 23)
 - o Cabrera Capital Markets
 - o Great Pacific Securities
 - o Multi-Bank Securities, Inc.
 - o Rice Financial Products
 - o Siebert, Williams, Shank & Co.
 - o Blaylock Van
 - o Loop Capital Markets
- Monthly Payment Option – Collaboration with the Water Department
 - o Auto payment set up for three equal monthly payments for water customers.
 - o Helps with budgets as many people live paycheck to paycheck.
- Being present in the community – local festivals and neighborhood summits.
- Advertising in the community.



Department Mission & Activities

The Grand Rapids Water System (System) is Michigan's second-largest community water supply, and Lake Michigan is its only water source. The Lake Michigan Filtration Plant, located in West Olive, Michigan, pumps an average of 35.2 million gallons daily. We monitor nearly 82,000 water/sewer accounts and serve roughly 320,000 customers. We maintain over 1,270 miles of water distribution piping, 13,700 valves, 16 storage tanks, 11 pump stations, and over 11,700 fire hydrants. The System also supplies drinking water to several partner communities within the Grand Rapids metropolitan area. The System houses six divisions: the Utility Business Office, Utility Field Operations, Lake Michigan Filtration Plant, Utility Engineering, Pumping and Distribution, and Administration.

Revenue Sources – The System operates as an Enterprise Fund within the City, and service costs are recovered primarily through user charges. A comprehensive annual rate study reviewing the community's operating and capital costs, in conjunction with customer community asset variation and usage, calculates the recommended commodity and service rates. The water rate increase for the calendar year 2024 is 6.5 percent.

Charges for Services account for the majority of revenue. This includes charges for Retail and Wholesale Water Service and fees related to inspections, front footage, integrated connections, and general service work. Other revenue sources include permits, grants, reimbursements, investment income and rentals, and miscellaneous revenue.

Expenses – Operational and maintenance services and charges, as well as personnel services, account for most system expenses. This includes personnel costs, supplies, contractual service work, the System's assets, utilities, and A87 internal cost allocation. Other expenses are related to debt obligations, other financings, and cash capital outlays. The System funds impact the Sewer and Stormwater budget due to shared positions.

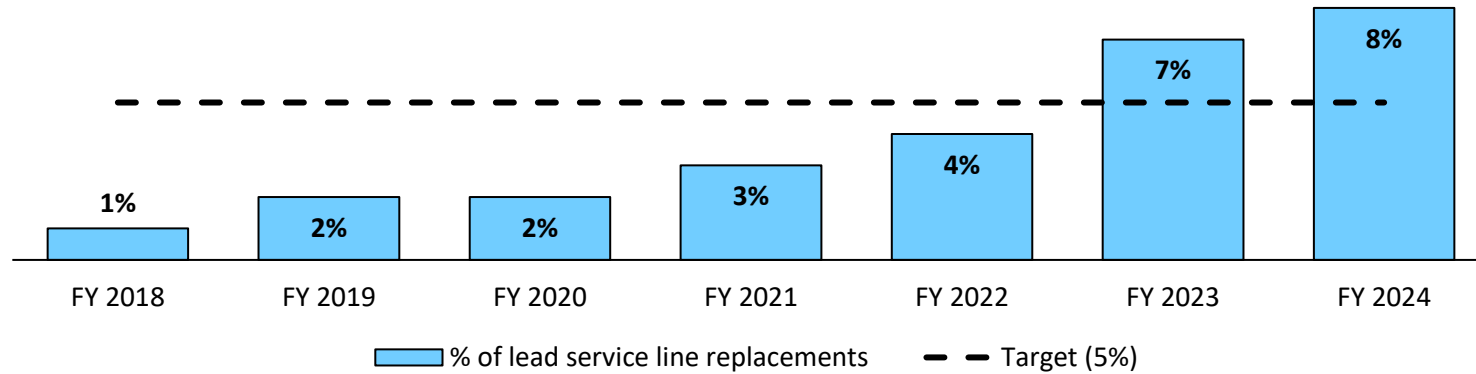
FY 2025 Proposed Budget – Our commitment to invest in water infrastructure and asset management, along with the Water Career Program, continues. In the upcoming fiscal year (FY25), an estimated \$53.75 million will be allocated to infrastructure improvement projects. \$18.9 million in specific Wards - \$4.4M in Ward 1, \$1.6M in Ward 2, and \$12.9M in Ward 3. These investments are water main replacements, lead service line replacements (\$9 million citywide), and enhancements to the LMFP Chemical Treatment System. Approximately 51 percent of this investment is earmarked for strategic collaboration with Streets, specifically targeting water main and lead service line replacements.

In the fall of 2023, the second cohort of the Water Career Internship Program officially kicked off. We successfully recruited eight interns (unfortunately, two were terminated in November due to disciplinary reasons and one left voluntarily). The five remaining interns are finishing their second semester with GRCC/Bay College with three of the five interns earning employment in the water industry so far. Our goal for FY25 is to enhance outreach and recruitment strategies to broaden the diversity of the candidate pool for water-related positions.

Organization	ADOPTED 2024	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Water (536)						
5910 - Water Operations						
701 - Personnel Services	14,567,433	14,952,286	15,546,156	16,122,731	16,826,546	17,340,527
751 - Supplies	4,916,164	5,399,749	5,521,224	5,648,002	6,054,790	6,197,902
800 - Other Services and Charges	16,170,673	18,025,825	17,972,640	17,718,535	18,319,971	18,458,469
970 - Capital Outlays	1,101,527	1,621,720	1,260,125	1,104,045	953,637	990,276
990 - Debt Service	6,330,785	6,520,165	6,415,776	6,256,119	6,062,657	6,690,028
995 - Other Financing	13,896,198	10,297,069	9,373,762	5,378,474	8,345,209	7,534,236
Total For Expenditures	56,982,780	56,816,814	56,089,683	52,227,906	56,562,810	57,211,438
5911 - Water Replacement						
970 - Capital Outlays	15,012,000	11,450,000	10,550,000	6,550,000	9,550,000	8,700,000
Total For Expenditures	15,012,000	11,450,000	10,550,000	6,550,000	9,550,000	8,700,000
5912 - Water Improvement						
970 - Capital Outlays	17,950,000	42,304,400	15,500,000	11,740,000	10,000,000	47,220,000
Total For Expenditures	17,950,000	42,304,400	15,500,000	11,740,000	10,000,000	47,220,000
Total For Water	89,944,780	110,571,214	82,139,683	70,517,906	76,112,810	113,131,438

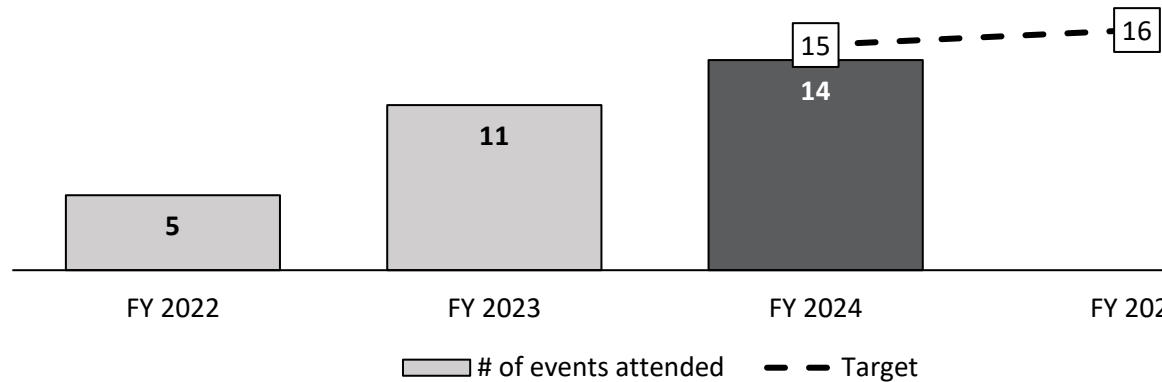
Departmental Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Month, Quarter, Annual)	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
1 - Increase the number/percent of lead line replacements in the system.	HE.O3 – Protect and preserve our water resources	Percent of lead service line replacements (SP)	Annually	7%	5%	8%	5%
Plan of Action: In FY24, Water System secured \$7.4 million in principal forgiveness from the State Drinking Water Revolving Fund and \$9 million in FY25. The System will continue to explore additional funding for lead service line replacements to minimize rate increases. The timeline to replace all lead service lines is 2040.							
2 - Increase the System's participation at community events through the Water Career Program.	ECC.O2 – Develop a community engagement strategy across all City programs and initiatives	Number of total community events in attendance	Annually	11	15	14	16
Plan of Action: In FY25, the Water System intends to bring water education to the community through Neighborhood Association events and other community outreach events. The System plans to focus on the following events: Water Pool-ooza, fall library programs, Summer Water Camps, and increasing school tours. The Water Programs Coordinator will develop a curriculum for the Grand River that enhances state standards and advocates for water education. Staff will focus on developing social media campaigns, coordinating videos on how to check for leaks, and creating a landing page for water educators. This strategy is ongoing with no end date.							

GOAL 1 - Percentage of System Lead Lines Replaced



Status: Over 1,500 lead service line replacements are planned for FY2025. The Water System secured a \$9 million loan from the State Drinking Water Revolving Fund and will continue to prioritize grants and principal funding opportunities.

GOAL 2 - Number of Community Events Attended



Status: In FY25, the Water System intends to bring water education to the community through various neighborhood outreach events.

CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2025 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	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
401	Taxes	4020	Real Property Taxes	253	Treasurer	\$ 14,243,255	\$ 14,669,392	\$ 15,064,420	\$ 15,440,062	\$ 15,778,892
		4100	Personal Property Taxes	253	Treasurer	\$ 991,593	\$ 1,001,480	\$ 1,011,467	\$ 1,021,553	\$ 1,031,740
		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	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850
		4260	Payment In Lieu of Taxes	253	Treasurer	\$ 73,861	\$ 76,071	\$ 78,119	\$ 80,066	\$ 81,823
				261	General Administration	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		4370	Industrial Facilities Tax	253	Treasurer	\$ 16,061	\$ 16,061	\$ 16,061	\$ 16,061	\$ 16,061
		4380	City Income Taxes	255	Income Tax	\$ 115,701,212	\$ 119,148,978	\$ 123,021,324	\$ 127,019,518	\$ 131,147,652
		4381	City Income Taxes - Compliance	255	Income Tax	\$ 8,255,000	\$ 6,586,720	\$ 4,940,040	\$ 4,116,700	\$ 4,116,700
		4382	City Income Tax Refunds	255	Income Tax	(\$ 12,155,796)	(\$ 12,518,025)	(\$ 12,924,861)	(\$ 13,344,919)	(\$ 13,778,629)
		4384	City Income Tax Penalties and Interest	255	Income Tax	\$ 929,652	\$ 957,354	\$ 988,468	\$ 1,020,593	\$ 1,053,763
		4450	Penalty & Interest on Property Taxes	253	Treasurer	\$ 35,100	\$ 35,100	\$ 35,100	\$ 35,100	\$ 35,100
		4470	Property Tax Administration Fee	253	Treasurer	\$ 3,047,382	\$ 3,229,501	\$ 3,423,070	\$ 3,628,816	\$ 3,847,510
Taxes Total						\$ 131,252,045	\$ 133,317,357	\$ 135,767,933	\$ 139,148,275	\$ 143,445,337
450	Licenses & Permits	4760	Miscellaneous Licenses	215	Clerk	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
		4770	Cable TV Franchise Fees	261	General Administration	\$ 1,440,697	\$ 1,354,255	\$ 1,273,000	\$ 1,196,620	\$ 1,124,822
		4810	Cannabis Licenses	215	Clerk	\$ 56,000	\$ 64,000	\$ 58,000	\$ 60,000	\$ 60,000
				701	Planning	\$ 224,000	\$ 256,000	\$ 232,000	\$ 240,000	\$ 240,000
		4908	Miscellaneous Permits	172	Executive Office	\$ 70,080	\$ 71,482	\$ 72,911	\$ 73,640	\$ 74,377
		4924	Alarm Permits	701	Planning	\$ 202,926	\$ 205,510	\$ 208,095	\$ 210,682	\$ 213,272
		4934	LUDS Permits-Land & Use Develop	301	Police	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Licenses & Permits Total						\$ 2,331,100	\$ 2,300,788	\$ 2,206,299	\$ 2,156,625	\$ 2,102,213
501	Federal Grants	5280	Federal Grants-Other	172	Executive Office	\$ 89,042	\$	\$	\$	\$
				212	Fiscal Services	\$ 2,044,397	\$ 1,319,397	\$	\$	\$
Federal Grants Total						\$ 2,133,439	\$ 1,319,397	\$	\$	\$
539	State Grants	4390	Cannabis Tax	261	General Administration	\$ 1,470,000	\$ 1,530,000	\$ 1,590,000	\$ 1,650,000	\$ 1,720,000
		5501	MI Dept of Justice	301	Police	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200
		5730	Local Community Stabilization Share	253	Treasurer	\$ 324,457	\$ 324,457	\$ 324,457	\$ 324,457	\$ 324,457
		5741	Sales & Use Tax	261	General Administration	\$ 25,378,492	\$ 25,757,232	\$ 26,142,410	\$ 26,534,137	\$ 26,932,523
		5743	Liquor Licenses	301	Police	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
		5744	Fire Protect-State Owned Build	336	Fire	\$ 563,568	\$ 572,022	\$ 580,602	\$ 589,311	\$ 598,151
		State Grants Total						\$ 27,968,717	\$ 28,415,911	\$ 28,869,669
580	Contribution from Local Units	5804	Kent County-Misc & PSAP 911	325	Dispatch	\$ 2,216,751	\$ 2,216,193	\$ 2,044,996	\$ 2,044,440	\$ 2,043,885
		5806	Other Local Programs	325	Dispatch	\$ 1,854	\$ 1,910	\$ 1,967	\$ 2,026	\$ 2,087
Contribution from Local Units Total						\$ 2,218,605	\$ 2,218,103	\$ 2,046,963	\$ 2,046,466	\$ 2,045,972
600	Charges for Services	6131	Processing Fees	215	Clerk	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
				257	Assessor	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
				301	Police	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
		6133	Management Fee	257	Assessor	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		6161	Planning Commission Review Fees	701	Planning	\$ 170,694	\$ 170,091	\$ 169,380	\$ 170,250	\$ 171,067
		6166	LUDS Fee-Land Use & Develop	533	Stormwater	\$ 48,619	\$ 51,050	\$ 53,603	\$ 56,283	\$ 59,097
				701	Planning	\$ 96,194	\$ 99,494	\$ 102,580	\$ 106,576	\$ 110,465
		6167	LUDS Enforcement Fees	533	Stormwater	\$ 26,923	\$ 28,269	\$ 29,683	\$ 31,167	\$ 32,725
		6172	False Alarm Fines-Fees	301	Police	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
		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	\$ 18,569	\$ 18,726	\$ 19,101	\$ 19,483	\$ 19,873
		6195	Historic Preservation-Other Fee	701	Planning	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		6197	Nuisance Fees	733	Code Compliance	\$ 62,889	\$ 64,775	\$ 66,719	\$ 68,721	\$ 70,781
		6199	Housing Fees-Lienable	733	Code Compliance	\$ 2,313,994	\$ 2,383,412	\$ 2,454,914	\$ 2,528,562	\$ 2,604,419
		6260	Service Fees-General	101	City Commission	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
				172	Executive Office	\$ 78,725	\$ 78,725	\$ 78,725	\$ 78,725	\$ 78,725
				191	Comptroller	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
				215	Clerk	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
				253	Treasurer	\$ 19,000	\$ 18,000	\$ 17,000	\$ 16,000	\$ 16,000
257	Assessor			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		
261	General Administration			\$ 126,114	\$ 129,123	\$ 132,207	\$ 135,843	\$ 138,045		

CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2025 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	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029		
600 (cont.)	Charges for Services (cont.)	6260 (cont.)	Service Fees-General (cont.)	266	Attorney	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500		
				301	Police	\$ 106,138	\$ 128,777	\$ 108,357	\$ 131,039	\$ 110,561		
				336	Fire	\$ 356,842	\$ 370,517	\$ 384,745	\$ 385,013	\$ 399,801		
				701	Planning	\$ 314,911	\$ 266,499	\$ 332,385	\$ 224,242	\$ 337,575		
				701	Planning	\$ 10,000	\$ 10,000	\$ 12,500	\$ 15,000	\$ 15,000		
		6261	Administration Services	701	Planning	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500		
		6262	Data Processing Service Charges	257	Assessor	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
		6273	Housing-Zoning	733	Code Compliance	\$ 34,933	\$ 35,981	\$ 37,061	\$ 38,173	\$ 39,318		
		6275	Housing-Code Enforcement Fees	733	Code Compliance	\$ 6,408	\$ 6,601	\$ 6,799	\$ 7,003	\$ 7,213		
		6276	Housing-Housing Appeal Fee	733	Code Compliance	\$ 3,311	\$ 3,410	\$ 3,512	\$ 3,618	\$ 3,726		
		6312	Street Lighting Services	448	Street Lighting	\$ 12,000	\$ 12,360	\$ 12,731	\$ 13,113	\$ 13,506		
		6314	Communication Infras-User Fees & Permits	448	Street Lighting	\$ 2,459,021	\$ 2,532,792	\$ 2,608,775	\$ 2,687,039	\$ 2,767,650		
		6332	Special Event Billings Labor	172	Executive Office	\$ 7,957	\$ 8,195	\$ 8,359	\$ 8,443	\$ 8,527		
		6333	Special Event Services	301	Police	\$ 423,732	\$ 432,207	\$ 440,851	\$ 454,076	\$ 463,158		
		6340	A-87 Revenue	172	Executive Office	\$ 75,000	\$ 77,250	\$ 78,795	\$ 79,583	\$ 80,379		
		6423	Sale of Scrap Material	261	General Administration	\$ 8,068,220	\$ 7,505,737	\$ 7,655,854	\$ 7,808,972	\$ 7,965,150		
		6425	Electric Power Dist-Gas Aggregate	694	Community Development Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		
		6427	Auction Sales	448	Street Lighting	\$ 2,700	\$ 2,781	\$ 2,864	\$ 2,950	\$ 3,039		
				448	Street Lighting	\$ 1,150,500	\$ 1,185,015	\$ 1,220,565	\$ 1,257,182	\$ 1,294,898		
				301	Police	\$ 5,760	\$ 5,760	\$ 5,760	\$ 5,760	\$ 5,760		
	Charges for Services Total					\$ 16,317,554	\$ 15,943,947	\$ 16,362,225	\$ 16,651,216	\$ 17,134,858		
655	Fines & Forfeitures	6581	Parking Fines	253	Treasurer	\$ 2,050,000	\$ 2,100,000	\$ 2,150,000	\$ 2,200,000	\$ 2,200,000		
	301			Police	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709			
	Fines & Forfeitures Total					\$ 2,095,000	\$ 2,145,900	\$ 2,196,818	\$ 2,247,754	\$ 2,248,709		
664	Investment Income & Rentals			6651	Interest on Investment	253	Treasurer	\$ 3,873,788	\$ 3,793,777	\$ 3,869,104	\$ 3,873,643	\$ 3,814,008
				6671	Rentals-Facilities	172	Executive Office	\$ 63,640	\$ 65,549	\$ 66,860	\$ 67,528	\$ 68,204
				6673	Rentals-Equipment	172	Executive Office	\$ 77,822	\$ 77,822	\$ 77,822	\$ 77,822	\$ 77,822
				6675	Rentals-Other	215	Clerk	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	Investment Income & Rentals Total					\$ 4,050,250	\$ 3,972,148	\$ 4,048,786	\$ 4,053,993	\$ 3,995,034		
671	Other Revenues			6723	Interest-Penalties on Special Assessment	253	Treasurer	\$ 80,000	\$ 75,000	\$ 70,000	\$ 70,000	\$ 70,000
				172	Executive Office	\$ 29,121	\$	\$	\$	\$		
				6743	Restricted Contributions	261	General Administration	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
						271	Admin Services Support	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
						698	Our Community's Children	\$ 86,004	\$ 87,724	\$ 89,479	\$ 91,268	\$ 91,244
						191	Comptroller	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
				6761	Reimbursements	301	Police	\$	\$ 24,000	\$	\$ 24,000	\$
						215	Clerk	\$ 175,000	\$	\$	\$	\$ 323,500
				6771	Claims-Damage-Accident Billings	301	Police	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
						448	Street Lighting	\$ 37,147	\$ 38,261	\$ 39,409	\$ 40,592	\$ 41,809
						257	Assessor	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
				6840	Miscellaneous Other Revenue	301	Police	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
						733	Code Compliance	\$ 178	\$ 183	\$ 188	\$ 194	\$ 200
				6843	Non-Sufficient Funds Check Charge	253	Treasurer	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,500	\$ 5,000
				6871	Refunds-Rebates	261	General Administration	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350
301	Police	\$ 20,000	\$ 20,400			\$ 20,808	\$ 21,224	\$ 21,649				
	Other Revenues Total					\$ 507,900	\$ 326,518	\$ 301,334	\$ 329,228	\$ 630,852		
695	Other Financing Sources			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		
				301	Police	\$ 197,782	\$ 203,502	\$ 210,080	\$ 217,308	\$ 225,316		
				701	Planning	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
	Other Financing Sources Total					\$ 1,711,470	\$ 1,717,190	\$ 1,723,768	\$ 1,730,996	\$ 1,739,004		
Grand Total						\$ 190,586,080	\$ 191,677,259	\$ 193,523,795	\$ 197,694,658	\$ 203,149,310		

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2025 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	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
101	City Commission	6260	Service Fees-General	600	Charges for Services	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	City Commission Total					\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
172	Executive Office	4908	Miscellaneous Permits	450	Licenses & Permits	\$ 70,080	\$ 71,482	\$ 72,911	\$ 73,640	\$ 74,377
		5280	Federal Grants-Other	501	Federal Grants	\$ 89,042	\$	\$	\$	\$
		6260	Service Fees-General	600	Charges for Services	\$ 78,725	\$ 78,725	\$ 78,725	\$ 78,725	\$ 78,725
		6332	Special Event Billings Labor	600	Charges for Services	\$ 7,957	\$ 8,195	\$ 8,359	\$ 8,443	\$ 8,527
		6333	Special Event Services	600	Charges for Services	\$ 75,000	\$ 77,250	\$ 78,795	\$ 79,583	\$ 80,379
		6671	Rentals-Facilities	664	Investment Income & Rentals	\$ 63,640	\$ 65,549	\$ 66,860	\$ 67,528	\$ 68,204
		6673	Rentals-Equipment	664	Investment Income & Rentals	\$ 77,822	\$ 77,822	\$ 77,822	\$ 77,822	\$ 77,822
		6743	Restricted Contributions	671	Other Revenues	\$ 29,121	\$	\$	\$	\$
		6991	Operating Transfers-Subsidy	695	Other Financing Sources	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
	Executive Office Total					\$ 631,387	\$ 519,023	\$ 523,472	\$ 525,741	\$ 528,034
191	Comptroller	6260	Service Fees-General	600	Charges for Services	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
		6761	Reimbursements	671	Other Revenues	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
	Comptroller Total					\$ 7,850	\$ 7,850	\$ 7,850	\$ 7,850	\$ 7,850
212	Fiscal Services	5280	Federal Grants-Other	501	Federal Grants	\$ 2,044,397	\$ 1,319,397	\$	\$	\$
	Fiscal Services Total					\$ 2,044,397	\$ 1,319,397	\$	\$	\$
215	Clerk	4760	Miscellaneous Licenses	450	Licenses & Permits	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
		4810	Cannabis Licenses	450	Licenses & Permits	\$ 56,000	\$ 64,000	\$ 58,000	\$ 60,000	\$ 60,000
		6131	Processing Fees	600	Charges for Services	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
		6260	Service Fees-General	600	Charges for Services	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
		6675	Rentals-Other	664	Investment Income & Rentals	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
		6769	Reimbursement-Special Elections	671	Other Revenues	\$ 175,000	\$	\$	\$	\$ 323,500
	Clerk Total					\$ 388,500	\$ 221,500	\$ 215,500	\$ 217,500	\$ 541,000
253	Treasurer	4020	Real Property Taxes	401	Taxes	\$ 14,243,255	\$ 14,669,392	\$ 15,064,420	\$ 15,440,062	\$ 15,778,892
		4100	Personal Property Taxes	401	Taxes	\$ 991,593	\$ 1,001,480	\$ 1,011,467	\$ 1,021,553	\$ 1,031,740
		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	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850
		4260	Payment In Lieu of Taxes	401	Taxes	\$ 73,861	\$ 76,071	\$ 78,119	\$ 80,066	\$ 81,823
		4370	Industrial Facilities Tax	401	Taxes	\$ 16,061	\$ 16,061	\$ 16,061	\$ 16,061	\$ 16,061
		4450	Penalty & Interest on Property Taxes	401	Taxes	\$ 35,100	\$ 35,100	\$ 35,100	\$ 35,100	\$ 35,100
		4470	Property Tax Administration Fee	401	Taxes	\$ 3,047,382	\$ 3,229,501	\$ 3,423,070	\$ 3,628,816	\$ 3,847,510
		5730	Local Community Stabilization Share	539	State Grants	\$ 324,457	\$ 324,457	\$ 324,457	\$ 324,457	\$ 324,457
		6260	Service Fees-General	600	Charges for Services	\$ 19,000	\$ 18,000	\$ 17,000	\$ 16,000	\$ 16,000
		6581	Parking Fines	655	Fines & Forfeitures	\$ 2,050,000	\$ 2,100,000	\$ 2,150,000	\$ 2,200,000	\$ 2,200,000
		6651	Interest on Investment	664	Investment Income & Rentals	\$ 3,873,788	\$ 3,793,777	\$ 3,869,104	\$ 3,873,643	\$ 3,814,008
		6723	Interest-Penalties on Special Assessment	671	Other Revenues	\$ 80,000	\$ 75,000	\$ 70,000	\$ 70,000	\$ 70,000
		6843	Non-Sufficient Funds Check Charge	671	Other Revenues	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,500	\$ 5,000
	Treasurer Total					\$ 24,857,222	\$ 25,442,064	\$ 26,162,523	\$ 26,809,983	\$ 27,320,316
255	Income Tax	4380	City Income Taxes	401	Taxes	\$ 115,701,212	\$ 119,148,978	\$ 123,021,324	\$ 127,019,518	\$ 131,147,652
		4381	City Income Taxes - Compliance	401	Taxes	\$ 8,255,000	\$ 6,586,720	\$ 4,940,040	\$ 4,116,700	\$ 4,116,700
		4382	City Income Tax Refunds	401	Taxes	(\$ 12,155,796)	(\$ 12,518,025)	(\$ 12,924,861)	(\$ 13,344,919)	(\$ 13,778,629)
		4384	City Income Tax Penalties and Interest	401	Taxes	\$ 929,652	\$ 957,354	\$ 988,468	\$ 1,020,593	\$ 1,053,763
	Income Tax Total					\$ 112,730,068	\$ 114,175,027	\$ 116,024,971	\$ 118,811,892	\$ 122,539,486
257	Assessor	6131	Processing Fees	600	Charges for Services	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
		6133	Management Fee	600	Charges for Services	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		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
		6840	Miscellaneous Other Revenue	671	Other Revenues	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
	Assessor Total					\$ 66,350	\$ 66,350	\$ 66,350	\$ 66,350	\$ 66,350

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2025 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	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
261	General Administration	4260	Payment In Lieu of Taxes	401	Taxes	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		4390	Cannabis Tax	539	State Grants	\$ 1,470,000	\$ 1,530,000	\$ 1,590,000	\$ 1,650,000	\$ 1,720,000
		4770	Cable TV Franchise Fees	450	Licenses & Permits	\$ 1,440,697	\$ 1,354,255	\$ 1,273,000	\$ 1,196,620	\$ 1,124,822
		5741	Sales & Use Tax	539	State Grants	\$ 25,378,492	\$ 25,757,232	\$ 26,142,410	\$ 26,534,137	\$ 26,932,523
		6260	Service Fees-General	600	Charges for Services	\$ 126,114	\$ 129,123	\$ 132,207	\$ 135,843	\$ 138,045
		6340	A-87 Revenue	600	Charges for Services	\$ 8,068,220	\$ 7,505,737	\$ 7,655,854	\$ 7,808,972	\$ 7,965,150
		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
General Administration Total						\$ 36,507,873	\$ 36,300,697	\$ 36,817,821	\$ 37,349,922	\$ 37,904,890
266	Attorney	6260	Service Fees-General	600	Charges for Services	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Attorney Total						\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
271	Admin Services Support	6743	Restricted Contributions	671	Other Revenues	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Admin Services Support Total						\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
301	Police	4924	Alarm Permits	450	Licenses & Permits	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
		5501	MI Dept of Justice	539	State Grants	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200
		5743	Liquor Licenses	539	State Grants	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
		6131	Processing Fees	600	Charges for Services	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
		6172	False Alarm Fines-Fees	600	Charges for Services	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
		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	\$ 106,138	\$ 128,777	\$ 108,357	\$ 131,039	\$ 110,561
		6332	Special Event Billings Labor	600	Charges for Services	\$ 423,732	\$ 432,207	\$ 440,851	\$ 454,076	\$ 463,158
		6427	Auction Sales	600	Charges for Services	\$ 5,760	\$ 5,760	\$ 5,760	\$ 5,760	\$ 5,760
		6581	Parking Fines	655	Fines & Forfeitures	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709
		6761	Reimbursements	671	Other Revenues	\$	\$ 24,000	\$	\$ 24,000	\$
		6771	Claims-Damage-Accident Billings	671	Other Revenues	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6840	Miscellaneous Other Revenue	671	Other Revenues	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
		6871	Refunds-Rebates	671	Other Revenues	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649
6995	Operating Transfers-Misc	695	Other Financing Sources	\$ 197,782	\$ 203,502	\$ 210,080	\$ 217,308	\$ 225,316		
Police Total						\$ 1,227,112	\$ 1,289,246	\$ 1,261,374	\$ 1,329,861	\$ 1,303,853
325	Dispatch	5804	Kent County-Misc & PSAP 911	580	Contribution from Local Units	\$ 2,216,751	\$ 2,216,193	\$ 2,044,996	\$ 2,044,440	\$ 2,043,885
		5806	Other Local Programs	580	Contribution from Local Units	\$ 1,854	\$ 1,910	\$ 1,967	\$ 2,026	\$ 2,087
Dispatch Total						\$ 2,218,605	\$ 2,218,103	\$ 2,046,963	\$ 2,046,466	\$ 2,045,972
336	Fire	5744	Fire Protect-State Owned Build	539	State Grants	\$ 563,568	\$ 572,022	\$ 580,602	\$ 589,311	\$ 598,151
		6260	Service Fees-General	600	Charges for Services	\$ 356,842	\$ 370,517	\$ 384,745	\$ 385,013	\$ 399,801
Fire Total						\$ 920,410	\$ 942,539	\$ 965,347	\$ 974,324	\$ 997,952
448	Street Lighting	6312	Street Lighting Services	600	Charges for Services	\$ 12,000	\$ 12,360	\$ 12,731	\$ 13,113	\$ 13,506
		6314	Communication Infras-User Fees & Permits	600	Charges for Services	\$ 2,459,021	\$ 2,532,792	\$ 2,608,775	\$ 2,687,039	\$ 2,767,650
		6423	Sale of Scrap Material	600	Charges for Services	\$ 2,700	\$ 2,781	\$ 2,864	\$ 2,950	\$ 3,039
		6425	Electric Power Dist-Gas Aggregate	600	Charges for Services	\$ 1,150,500	\$ 1,185,015	\$ 1,220,565	\$ 1,257,182	\$ 1,294,898
		6771	Claims-Damage-Accident Billings	671	Other Revenues	\$ 37,147	\$ 38,261	\$ 39,409	\$ 40,592	\$ 41,809
Street Lighting Total						\$ 3,661,368	\$ 3,771,209	\$ 3,884,344	\$ 4,000,876	\$ 4,120,902
533	Stormwater	4934	LUDS Permits-Land & Use Develop	450	Licenses & Permits	\$ 242,897	\$ 255,041	\$ 267,793	\$ 281,183	\$ 295,242
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	\$ 48,619	\$ 51,050	\$ 53,603	\$ 56,283	\$ 59,097
		6167	LUDS Enforcement Fees	600	Charges for Services	\$ 26,923	\$ 28,269	\$ 29,683	\$ 31,167	\$ 32,725
Stormwater Total						\$ 318,439	\$ 334,360	\$ 351,079	\$ 368,633	\$ 387,064
694	Community Development Services	6340	A-87 Revenue	600	Charges for Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Community Development Services Total						\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
698	Our Community's Children	6743	Restricted Contributions	671	Other Revenues	\$ 86,004	\$ 87,724	\$ 89,479	\$ 91,268	\$ 91,244
Our Community's Children Total						\$ 86,004	\$ 87,724	\$ 89,479	\$ 91,268	\$ 91,244

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2025 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	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
701	Planning	4810	Cannabis Licenses	450	Licenses & Permits	\$ 224,000	\$ 256,000	\$ 232,000	\$ 240,000	\$ 240,000
		4908	Miscellaneous Permits	450	Licenses & Permits	\$ 202,926	\$ 205,510	\$ 208,095	\$ 210,682	\$ 213,272
		6161	Planning Commission Review Fees	600	Charges for Services	\$ 170,694	\$ 170,091	\$ 169,380	\$ 170,250	\$ 171,067
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	\$ 96,194	\$ 99,494	\$ 102,580	\$ 106,576	\$ 110,465
		6193	Zoning, Noise, Parking-Zoning Appeal	600	Charges for Services	\$ 18,569	\$ 18,726	\$ 19,101	\$ 19,483	\$ 19,873
		6195	Historic Preservation-Other Fee	600	Charges for Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		6260	Service Fees-General	600	Charges for Services	\$ 314,911	\$ 266,499	\$ 332,385	\$ 224,242	\$ 337,575
		6261	Administration Services	600	Charges for Services	\$ 10,000	\$ 10,000	\$ 12,500	\$ 15,000	\$ 15,000
		6273	Housing-Zoning	600	Charges for Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		6995	Operating Transfers-Misc	695	Other Financing Sources	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Planning Total						\$ 1,062,294	\$ 1,051,320	\$ 1,101,041	\$ 1,011,233	\$ 1,132,252
733	Code Compliance	6197	Nuisance Fees	600	Charges for Services	\$ 62,889	\$ 64,775	\$ 66,719	\$ 68,721	\$ 70,781
		6199	Housing Fees-Lienable	600	Charges for Services	\$ 2,313,994	\$ 2,383,412	\$ 2,454,914	\$ 2,528,562	\$ 2,604,419
		6273	Housing-Zoning	600	Charges for Services	\$ 34,933	\$ 35,981	\$ 37,061	\$ 38,173	\$ 39,318
		6275	Housing-Code Enforcement Fees	600	Charges for Services	\$ 6,408	\$ 6,601	\$ 6,799	\$ 7,003	\$ 7,213
		6276	Housing-Housing Appeal Fee	600	Charges for Services	\$ 3,311	\$ 3,410	\$ 3,512	\$ 3,618	\$ 3,726
		6840	Miscellaneous Other Revenue	671	Other Revenues	\$ 178	\$ 183	\$ 188	\$ 194	\$ 200
		6991	Operating Transfers-Subsidy	695	Other Financing Sources	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688
Code Compliance Total						\$ 3,790,401	\$ 3,863,050	\$ 3,937,881	\$ 4,014,959	\$ 4,094,345
Grand Total						\$ 190,586,080	\$ 191,677,259	\$ 193,523,795	\$ 197,694,658	\$ 203,149,310



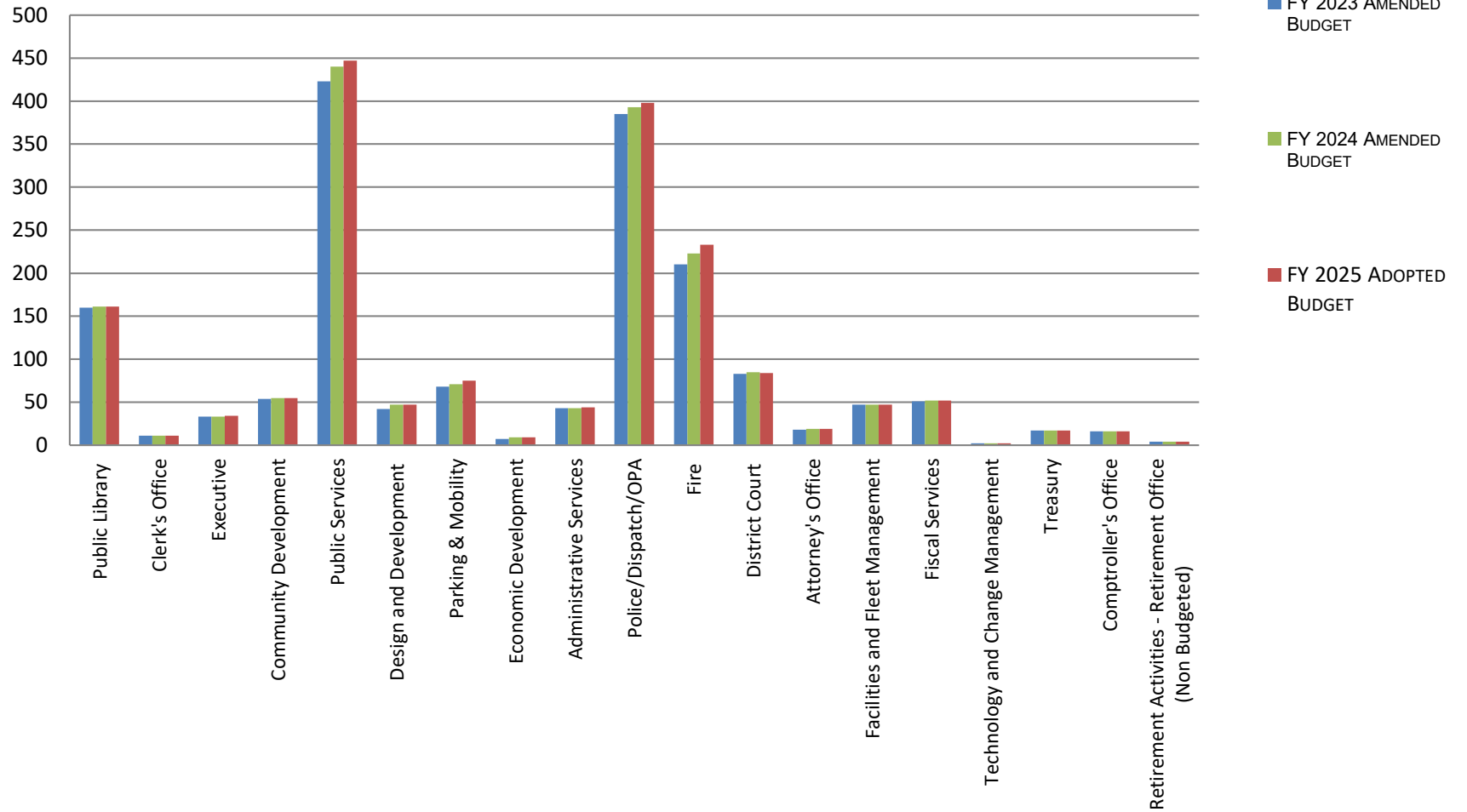
CITY OF
GRAND
RAPIDS

THIS PAGE INTENTIONALLY LEFT BLANK

City of Grand Rapids
AUTHORIZED POSITIONS BY DEPARTMENT
 FY2025-FY2029 Fiscal Plan

DEPT	FY 2023 Amended Budget	FY 2024 Amended Budget	FY 2025 Adopted Budget	Adopted Change
A110 Public Library	160.000	161.000	161.000	-
A120 Clerk's Office	11.000	11.000	11.000	-
A130 Executive	33.000	33.000	34.000	1.000
B210 Community Development	54.000	55.000	55.000	-
B220 Public Services	423.000	440.000	447.000	7.000
C310 Design and Development	42.000	47.000	47.000	-
C335 Parking & Mobility	68.000	71.000	75.000	4.000
C340 Economic Development	7.000	9.000	9.000	-
D420 Administrative Services	43.000	43.000	44.000	1.000
E510 Police/Dispatch/OPA	385.000	393.000	398.000	5.000
E520 Fire	210.000	223.000	233.000	10.000
E530 District Court	83.000	85.000	84.000	(1.000)
E540 Attorney's Office	18.000	19.000	19.000	-
F610 Facilities and Fleet Management	47.000	47.000	47.000	-
F620 Fiscal Services	51.000	52.000	52.000	-
F630 Technology and Change Management	2.000	2.000	2.000	-
F640 Treasury	17.000	17.000	17.000	-
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)	<u>1,674.000</u>	<u>1,728.000</u>	<u>1,755.000</u>	<u>27.000</u>
RECONCILIATION to FTEs:				
Less Dispatch Part-time			(2.000)	
Less Court Part-time			(3.000)	
Less Library Part-time			(51.000)	
Less Partial Year FTEs			(8.420)	
TOTAL FTEs			<u>1,690.580</u>	

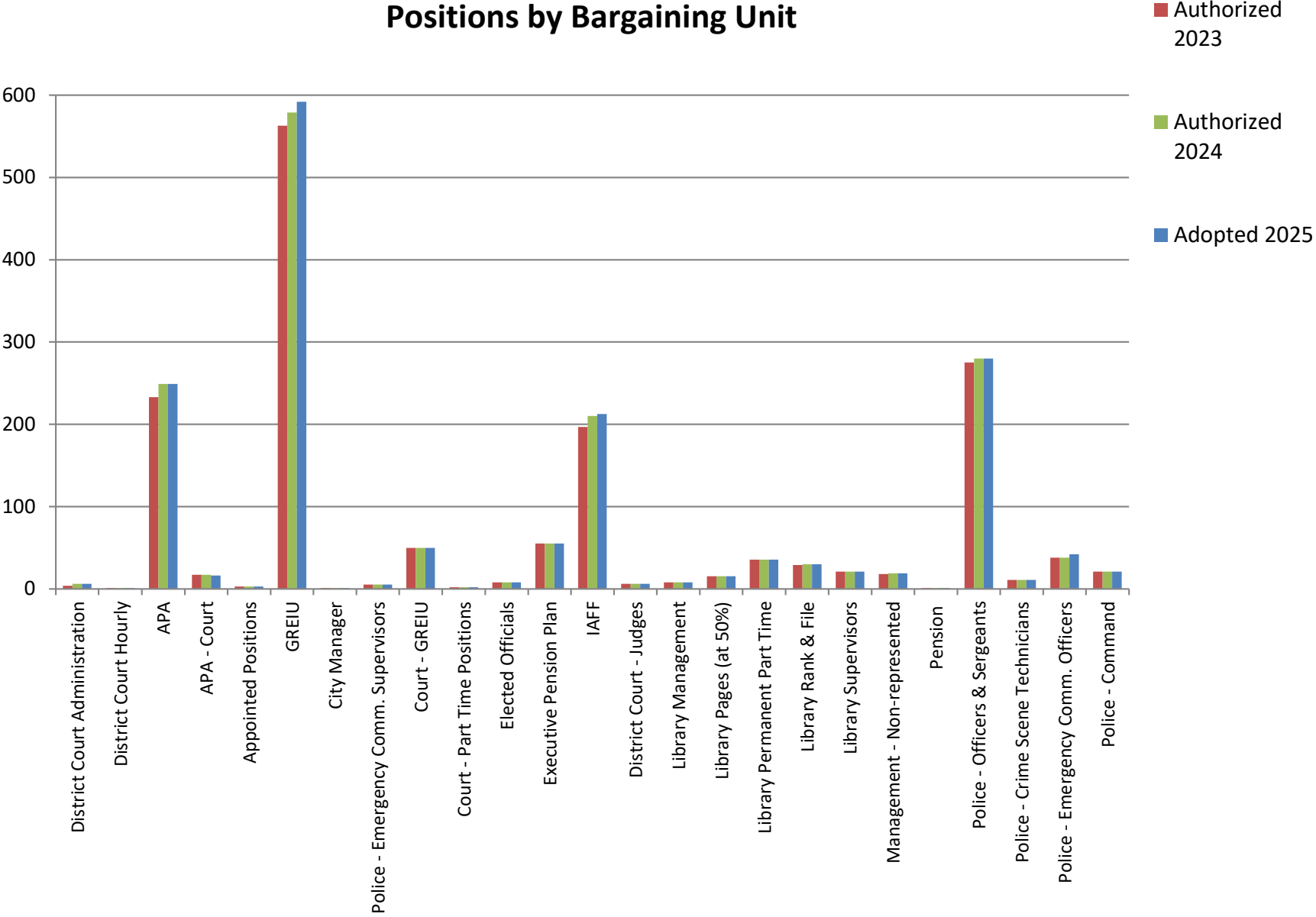
Positions by Department



City of Grand Rapids
PERSONNEL BY BARGAINING UNIT - FTEs
 FY2025-FY2029 Fiscal Plan

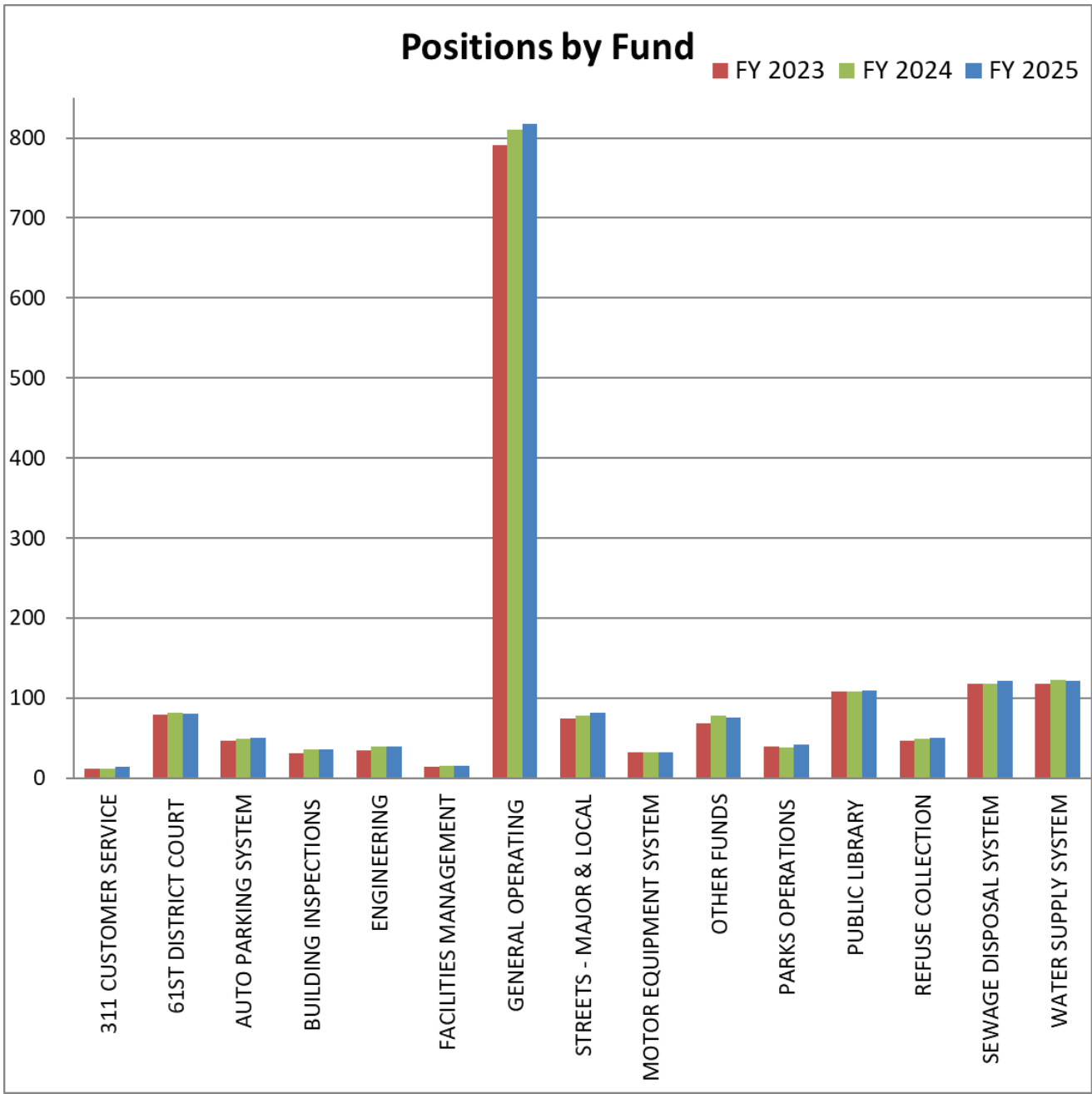
Unit Code	Unit Name	Authorized 2023	Authorized 2024	Adopted 2025	VAR
61ST	District Court Administration	4.0000	6.0000	6.0000	-
61STHR	District Court Hourly	1.0000	1.0000	1.0000	-
APACITY	APA	233.0000	249.0000	249.0833	0.0833
APACOURT	APA - Court	17.0000	17.0000	16.0000	(1.0000)
APPOINT	Appointed Positions	3.0000	3.0000	3.0000	-
CITY	GREIU	563.0000	579.0000	592.0000	13.0000
CITYMNGR	City Manager	1.0000	1.0000	1.0000	-
COMMSUPV	Police - Emergency Comm. Supervisors	5.0000	5.0000	5.0000	-
COURT	Court - GREIU	50.0000	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	55.0000	55.0000	55.0000	-
IAFF	IAFF	197.0000	210.0000	212.5000	2.5000
JUDGE	District Court - Judges	6.0000	6.0000	6.0000	-
LIBRMGT	Library Management	8.0000	8.0000	8.0000	-
LIBRPAGE	Library Pages (at 50%)	15.5000	15.5000	15.5000	-
LIBRPT	Library Permanent Part Time	35.5000	35.5000	35.5000	-
LIBRR&F	Library Rank & File	29.0000	30.0000	30.0000	-
LIBRSUPV	Library Supervisors	21.0000	21.0000	21.0000	-
MGTNON	Management - Non-represented	18.0000	19.0000	19.0000	-
PENSION	Pension	1.0000	1.0000	1.0000	-
POLC1	Police - Officers & Sergeants	275.0000	280.0000	280.0000	-
POLC2	Police - Crime Scene Technicians	11.0000	11.0000	11.0000	-
POLC4	Police - Emergency Comm. Officers	38.0000	38.0000	42.0000	4.0000
POLC5	Police - Command	21.0000	21.0000	21.0000	-
TOTAL FTEs by Bargaining Unit		1,618.0000	1,672.0000	1,690.5833	18.5833

Positions by Bargaining Unit



City of Grand Rapids
PERSONNEL BY FUND - FTEs
 FY2025-FY2029 Fiscal Plan

Fund	FTEs Authorized FY 2023	FTEs Authorized FY 2024	FTEs Adopted FY 2025	VAR
311 CUSTOMER SERVICE	12.1000	12.1000	14.1000	2.000
61ST DISTRICT COURT	80.0000	82.0000	81.0000	(1.000)
AUTO PARKING SYSTEM	46.8000	49.0000	50.2500	1.250
BUILDING INSPECTIONS	31.4400	36.3400	36.5400	0.200
CEMETERY OPERATING	4.6000	5.6000	6.3500	0.750
COMMUNITY DEVELOPMENT BLOCK GRANT	9.9000	9.6000	8.3000	(1.300)
DRUG LAW ENFORCEMENT	1.0000	0.0000	0.0000	0.000
ENGINEERING	34.7500	39.7500	39.7500	0.000
ECONOMIC DEVELOPMENT CORPORATION	0.3000	0.2500	0.3000	0.050
FACILITIES MANAGEMENT	14.9250	15.1750	15.1750	0.000
FIRE GRANTS	9.0000	9.0000	9.0000	0.000
GENERAL OPERATING	791.0120	810.1600	817.4230	7.263
GOLF COURSE	1.8500	1.8500	1.8500	0.000
INSURANCE PAYMENT	6.6000	6.6000	6.6000	0.000
HOME INVESTMENT PARTNERSHIP	1.1000	1.8000	1.9000	0.100
INFORMATION TECHNOLOGY	2.0900	2.0900	2.0900	0.000
LEAD HAZARD CONTROL/REDUCTION	4.0000	3.3000	4.3000	1.000
MICHIGAN INDIGENT DEFENSE COMMISSION	1.1000	1.3000	1.2000	(0.100)
STREETS - MAJOR & LOCAL	74.4796	78.1950	82.4000	4.205
MOTOR EQUIPMENT SYSTEM	32.4250	32.1750	32.1750	0.000
OTHER GRANTS	7.0000	7.6000	7.9000	0.300
PARKS OPERATIONS	39.5700	38.8700	41.9000	3.030
PARKS MILLAGE	1.7800	2.7800	0.0000	(2.780)
POLICE GRANTS	3.2500	8.0000	8.0000	0.000
PROPERTY MANAGEMENT	0.1000	0.1000	0.1000	0.000
PUBLIC LIBRARY	109.0000	110.0000	110.0000	0.000
REFUSE COLLECTION	47.5000	49.5000	50.8000	1.300
SEWAGE DISPOSAL SYSTEM	117.6130	118.0000	121.3200	3.320
SIDEWALK REPAIR	3.6000	5.6000	5.6000	0.000
VEHICLE STORAGE FACILITY	1.2500	1.2500	1.2500	0.000
WATER SUPPLY SYSTEM	118.2454	122.3450	121.9900	(0.355)
Subtotal Operating Funds:	1,608.38	1,660.33	1,679.56	19.233
COMPONENT UNITS & OTHER				
PENSION	4.00	4.00	4.00	0.000
BROWNFIELD	3.81	5.86	5.61	(0.250)
DDA	0.33	0.33	0.33	0.000
DID	0.05	0.05	0.05	0.000
SMART ZONE	1.40	1.40	1.00	(0.400)
TIFA	0.03	0.03	0.03	0.000
TOTAL FTEs by Fund:	1,618.00	1,672.00	1,690.58	18.58



**FY2025 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
A. "OTHER" GROUP							
LIBRARY DEPARTMENT (A110)							
PUBLIC LIBRARY FUND 2710							
Assistant Library Director	08I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Community Services Manager	20L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Executive Administrative Assistant	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Librarian I	21GH	LIB R&F	11.0000	11.0000	11.0000	.0000	11.0000
Librarian I	21GH	LIB SUPV	2.0000	2.0000	2.0000	.0000	2.0000
Librarian II - Specialist	22GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Librarian II - Specialist	22GH	LIB SUPV	2.0000	2.0000	2.0000	.0000	2.0000
Librarian III - Supervisor	25L	LIB SUPV	7.0000	7.0000	7.0000	.0000	7.0000
Librarian IV - Coordinator	27L	LIB SUPV	3.0000	3.0000	3.0000	.0000	3.0000
Library Analyst	01I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Assistant II - Part Time (at 0.50 ea)	03LPT	LIBRPT	31.0000	64.0000	64.0000	.0000	32.0000
Library Business Manager	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Business Office Administrative Assistant	12GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Circulation Operations Supervisor	16LH	LIB SUPV	4.0000	4.0000	4.0000	.0000	4.0000
Library Clerical Aide II - Part Time (at 0.50 ea.)	08LPT	LIBRPT	33.0000	.0000	.0000	.0000	0.0000
Library Communications Assistant	16GH	LIB R&F	2.0000	2.0000	2.0000	.0000	2.0000
Library Custodian - Part Time (at 0.50 ea)	05LPT	LIBRPT	6.0000	6.0000	6.0000	.0000	3.0000
Library Director	09I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Facilities Assistant	10GH	LIB R&F	4.0000	4.0000	4.0000	.0000	4.0000
Library Facilities Manager	21L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Library Help Desk Technician - Part Time (at 0.50 ea)	11LPT	LIBRPT	1.0000	1.0000	1.0000	.0000	0.5000
Library Human Resources Assistant	04IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Human Resources Manager	02IH	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	28LH	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	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Page - Part Time (at 0.50 ea)	01LPT	LIB PAGE	31.0000	31.0000	31.0000	.0000	15.5000
Library Resource Navigator	16GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Systems Administrator	21GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Mobile Library Assistant	12GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant II	09GH	LIB R&F	5.0000	6.0000	6.0000	.0000	6.0000
TOTAL LIBRARY DEPARTMENT			160.0000	161.0000	161.0000	.0000	110.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
CLERK'S DEPARTMENT (A120)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Archives Assistant	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
City Archives Officer	23AH	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	23AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Customer Services Specialist	18A	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	18AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
TOTAL CLERK'S DEPARTMENT			11.0000	11.0000	11.0000	.0000	11.0000
EXECUTIVE DEPARTMENT (A130)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	.0000	0.8500
Administrative Executive Assistant	05U	MGTONON	1.0000	1.0000	1.0000	.0000	0.0500
Assistant City Manager	28U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.2200
Assistant To The City Manager	01ACM	EXECPLAN	2.0000	2.0000	2.0000	.0000	1.9000
City Manager	01APP	CITYMNGR	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Manager	29U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.2000
Executive Assistant to the Deputy City Manager	07U	MGTONON	1.0000	1.0000	1.0000	.0000	0.2000
Government & Legislative Affairs Officer	21U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.4000
Managing Director	25U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.1000
Office Assistant II	10AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Performance & Sustainability Officer	22U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Secretary to the City Manager	11U	MGTONON	1.0000	1.0000	1.0000	.0000	1.0000
Special Events Aide	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Special Events Manager	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Special Events Supervisor	13	APA	.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Executive Office</i>			18.0000	18.0000	18.0000	.0000	11.9200
Administrative Analyst II - Assistant to the Mayor	16	MGTONON	1.0000	1.0000	1.0000	.0000	1.0000
City Commissioner	02ELC	ELECTED	6.0000	6.0000	6.0000	.0000	6.0000

**FY2025 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
City Mayor	01ELC	ELECTED	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal City Commission</i>			8.0000	8.0000	8.0000	.0000	8.0000
TOTAL EXECUTIVE DEPARTMENT			26.0000	26.0000	26.0000	.0000	19.9200

COMMUNICATIONS DEPARTMENT (A130)

GENERAL OPERATING FUND 1010

Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	0.0000
Administrative Analyst II	16	MGTONON	2.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst II	16	APA	1.0000	1.0000	2.0000	1.0000	2.0000
Strategic Communications Specialist	11	APA	.0000	1.0000	1.0000	0.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0200
Communications Director	22U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Senior Graphic Illustrator	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.5000
TOTAL COMMUNICATIONS DEPARTMENT			7.0000	7.0000	8.0000	1.0000	6.5200
TOTAL EXECUTIVE GROUP			33.0000	33.0000	34.0000	1.0000	26.4400

B. COMMUNITY SERVICES GROUP

COMMUNITY DEVELOPMENT DEPARTMENT (B210)

COMMUNITY DEVELOPMENT - GRANT ACTIVITIES

GENERAL OPERATING FUND 1010

Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	0.0000	1.5000
Community Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.5000
Contract Administrator	11	APA	.0000	1.0000	1.0000	0.0000	0.5000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTONON	.0000	.0000	.0000	0.0000	0.1000
<i>Subtotal GOF</i>			1.0000	2.0000	2.0000	0.0000	2.7000

MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC) FUND (2600)

Administrative Analyst I - Accounting	11	APA	.0000	.0000	.0000	0.0000	0.2000
Indigent Defense Coordinator	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Loan Analyst	12	APA	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal IDF</i>			1.0000	1.0000	1.0000	.0000	1.2000

OTHER GRANTS FUND 2730

Assistant Community Development Director	20	APA	.0000	.0000	.0000	0.0000	0.1000
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
<i>Subtotal CD-Other Grants</i>			.0000	.0000	.0000	0.0000	0.2000

CDBG GRANTS FUND 2733

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	0.4000
Administrative Analyst I-Accounting	11	APA	1.0000	1.0000	1.0000	0.0000	0.8000
Administrative Analyst II	16	APA	2.0000	2.0000	2.0000	0.0000	1.2000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.5000
Assistant Community Development Director	20	APA	1.0000	1.0000	1.0000	0.0000	0.4000
Community Development Officer	14	APA	.0000	.0000	.0000	0.0000	0.1000
Community Development Director	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.1000
Contract Administrator	11	APA	2.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.8000
Housing Rehab Specialist I	19AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.2000
Housing Rehab Specialist II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.4000
Housing Rehab Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	0.1000
Loan Analyst	12	APA	1.0000	1.0000	1.0000	0.0000	0.8000
Managing Director	25U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.5000
<i>Subtotal CDBG</i>			15.0000	14.0000	14.0000	0.0000	8.3000
LEAD HAZARD REDUCTION GRANTS FUND 2735							
Assistant Community Development Director	20	APA	.0000	.0000	.0000	0.0000	0.0000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.8000
Housing Rehab Specialist I	19AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.8000
Housing Rehab Specialist II	22AH	GREIU	.0000	.0000	.0000	0.0000	0.6000
Housing Rehab Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.9000
Loan Analyst	12	APA	.0000	.0000	.0000	0.0000	0.2000
<i>Subtotal LEAD</i>			2.0000	2.0000	2.0000	0.0000	4.3000
HOME INVESTMENT PARTNERSHIP GRANTS FUND 2734							
Administrative Aide	04	APA	.0000	.0000	.0000	0.0000	0.1000
Administrative Analyst II	16	APA	.0000	.0000	.0000	0.0000	0.2000
Assistant Community Development Director	20	APA	.0000	.0000	.0000	0.0000	0.5000
Community Development Officer	14	APA	.0000	1.0000	1.0000	0.0000	0.9000
Contract Administrator	11	APA	.0000	.0000	.0000	0.0000	0.0000
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.2000
Loan Analyst	12	APA	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal HOME</i>			.0000	1.0000	1.0000	.0000	1.9000
OPIOID GRANTS FUND 2840							
Administrative Analyst II	16	APA	.0000	.0000	.0000	0.0000	0.1000
Contract Administrator	11	APA	.0000	.0000	.0000	0.0000	0.5000
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
<i>Subtotal Opioid Grants</i>			.0000	.0000	.0000	0.0000	0.7000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
<i>Subtotal Grant Activities</i>			19.0000	20.0000	20.0000	.0000	19.3000
COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN							
OTHER GRANTS FUND 2730							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Administrator - Office Children Youth Families	16	APA	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal OCC Office-Grants</i>			3.0000	3.0000	3.0000	0.0000	3.0000
COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN							
GENERAL FUND-1010							
Administrator - Office Children Youth Families	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal OCC Office-GOF</i>			1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal OCC Office</i>			4.0000	4.0000	4.0000	0.0000	4.0000
CODE COMPLIANCE							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	0.7000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Assistant Code Compliance Director	20	APA	1.0000	1.0000	1.0000	0.0000	0.9000
Code Compliance Officer I	15AH	GREIU	.0000	.0000	1.0000	1.0000	0.9000
Code Compliance Officer II	19AH	GREIU	14.0000	14.0000	13.0000	-1.0000	12.4000
Code Compliance Officer III	22AH	GREIU	4.0000	4.0000	4.0000	0.0000	3.6000
Code Compliance Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	1.9000
Community Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.4000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTONON	.0000	.0000	.0000	0.0000	0.1000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.3000
Office Assistant II	10AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.3000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Code Comp -GOF</i>			27.0000	27.0000	27.0000	0.0000	25.1000
REFUSE FUND 2260							
Assistant Code Compliance Director	20	APA	.0000	.0000	.0000	0.0000	0.1000
Code Compliance Officer I	15AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Code Compliance Officer II	19AH	GREIU	.0000	.0000	.0000	0.0000	0.6000
Code Compliance Officer III	22AH	GREIU	.0000	.0000	.0000	0.0000	0.4000
Code Compliance Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.1000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Maintenance Assistant I / II	07A/10A	GREIU	4.0000	4.0000	4.0000	0.0000	2.4000
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	0.0000	0.7000
<i>Subtotal Code Comp - Refuse</i>			4.0000	4.0000	4.0000	0.0000	4.4000
<i>Subtotal Code Compliance</i>			31.0000	31.0000	31.0000	0.0000	29.5000
TOTAL COMMUNITY DEVELOPMENT DEPT			54.0000	55.0000	55.0000	.0000	52.8000

PUBLIC SERVICES DEPARTMENT (B220)

ENGINEERING FUND 6220

Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I - Accounting	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant City Engineer	22	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Assistant Planning Director	20	APA	.0000	.0000	.0000	0.0000	0.7000
Assistant Project Manager	15	APA	5.0000	7.0000	7.0000	0.0000	6.7500
Business Manager	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
City Engineer	26U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Civil Engineer I	22AH	GREIU	5.0000	5.0000	5.0000	0.0000	5.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Engineering Assistant I	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Engineering Assistant II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Office Administrative Specialist	20AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Services Administrator	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Systems Specialist	24AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTONON	.0000	.0000	.0000	0.0000	0.1000
Financial Analyst I	12	APA	1.0000	.0000	.0000	0.0000	0.0000
Financial Analyst II	15	APA	.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant I	11AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Land Surveyor	26AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Project Manager	18	APA	4.0000	6.0000	6.0000	0.0000	6.0000
Property Acquisition Officer	22ABH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Real Property Manager	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Senior Project Engineer	17	APA	.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Engineering</i>			34.0000	39.0000	39.0000	.0000	39.7500

SIDEWALK FUND 2460

Arborist	16A	GREIU	.0000	.0000	.0000	0.0000	0.2500
----------	-----	-------	-------	-------	-------	--------	--------

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Assistant Project Manager	15	APA	.0000	.0000	.0000	0.0000	0.2500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Engineering Assistant I	16AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Engineering Assistant II	22AH	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTONON	.0000	.0000	.0000	0.0000	0.0500
Office Assistant IV	15AH	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Public Services Assistant	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Sidewalks</i>			3.0000	5.0000	5.0000	0.0000	5.6000
TOTAL ENGINEERING DEPARTMENT			37.0000	44.0000	44.0000	0.0000	45.3500

STREETS & SANITATION DIVISION

MAJOR STREETS FUND 2020

Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	0.1000
Administrative Analyst II	16	APA	.0000	.0000	.0000	0.0000	0.0000
Administrative Executive Assistant	05U	MGTONON	.0000	.0000	.0000	0.0000	0.2500
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0000
Customer Service Specialist	18A	GREIU	1.0000	1.0000	1.0000	0.0000	0.2500
Business Office Representative	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.2500
Equipment Operator I / II	10A/14A	GREIU	7.0000	7.0000	7.0000	0.0000	10.8000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	0.0000	0.2500
IT Support Specialist	21AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Maintenance Assistant I / II	7A/10A	GREIU	18.0000	18.0000	18.0000	0.0000	11.8000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Office Assistant II	10AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.6000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.2500
Public Services Aide	06AH	GREIU	.0000	.0000	2.0000	2.0000	1.0000
Public Services Assistant	16AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Public Services Director	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.2500
Public Services Manager	18	APA	1.0000	1.0000	1.0000	0.0000	0.2500
Public Services Supervisor	13	APA	3.0000	3.0000	3.0000	0.0000	1.1000
Refuse Collection Operator	15A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	2.0000	2.0000	2.0000	0.0000	2.2000
<i>Subtotal Major Streets</i>			38.0000	38.0000	40.0000	2.0000	29.9500

LOCAL STREETS FUND 2030

Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.1000
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Customer Service Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.2500

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Equipment Operator I / II	10A/14A	GREIU	7.0000	7.0000	7.0000	0.0000	5.9500
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.2500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
IT Support Specialist	21AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Maintenance Assistant I / II	7A/10A	GREIU	.0000	.0000	.0000	0.0000	7.8000
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	0.0000	0.6000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Public Services Aide	06AH	GREIU	.0000	.0000	.0000	0.0000	1.0000
Public Services Director	24U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Public Services Manager	18	APA	.0000	.0000	.0000	0.0000	0.2500
Public Services Supervisor	13	APA	.0000	.0000	.0000	0.0000	0.7000
Safety Technician	10	APA	.0000	.0000	.0000	0.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	2.0000	2.0000	2.0000	0.0000	1.6500
<i>Subtotal Local Streets</i>			9.0000	9.0000	9.0000	0.0000	19.7500
<i>Subtotal Streets Funds</i>			47.0000	47.0000	49.0000	2.0000	49.7000
REFUSE FUND 2260							
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.8000
Administrative Executive Assistant	05U	MGTONON	.0000	.0000	.0000	0.0000	0.2500
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Business Office Representative	16AH	GREIU	.0000	1.0000	1.0000	0.0000	1.5000
Customer Service Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.5000
Equipment Operator I / II	10A/14A	GREIU	5.0000	5.0000	5.0000	0.0000	2.2500
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.5000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
IT Support Specialist	21AH	GREIU	.0000	1.0000	1.0000	0.0000	0.5000
Maintenance Assistant I / II	07A/10A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Office Assistant II	10AH	GREIU	1.0000	2.0000	2.0000	0.0000	1.8000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Public Services Aide	06AH	GREIU	2.0000	4.0000	4.0000	0.0000	4.0000
Public Services Director	24U	EXECPLAN	.0000	.0000	.0000	0.0000	0.5000
Public Services Manager	18	APA	.0000	.0000	.0000	0.0000	0.5000
Public Services Specialist	16A	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	2.2000
Refuse Collection Operator	15A	GREIU	28.0000	28.0000	29.0000	1.0000	28.9000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Safety Technician	10	APA	.0000	.0000	.0000	0.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	.0000	.0000	.0000	0.0000	0.1500
<i>Subtotal Refuse</i>			37.0000	43.0000	44.0000	1.0000	46.4500
<i>Subtotal Public Works Division</i>			84.0000	90.0000	93.0000	3.0000	96.1500

SEWAGE DISPOSAL SYSTEM FUND 5900

Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.1000
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Executive Assistant	05U	MGTONON	.0000	.0000	.0000	0.0000	0.2000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Assistant Water System Manager	21	APA	.0000	.0000	.0000	0.0000	0.3000
Asst. Environmental Services Manager	21	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Buyer	10	APA	.0000	.0000	.0000	0.0000	0.7000
Chemist I / II	19AH/23AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Civil Engineer	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.5000
Collection System Asset Crew Leader	18A	GREIU	2.0000	3.0000	3.0000	0.0000	2.4500
Collection System Asset Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Collection System Asset Technician	16A	GREIU	13.0000	12.0000	13.0000	1.0000	8.8000
Custodian	10A	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.8300
Electrician I	19A	GREIU	1.0000	1.0000	1.0000	0.0000	0.7500
Electrician II	24A	GREIU	3.0000	3.0000	3.0000	0.0000	2.2500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	0.0000	0.2500
Engineering Assistant I	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Assistant II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.4000
Environmental Resource Technician	18A	GREIU	4.0000	4.0000	5.0000	1.0000	5.0000
Environmental Services Manager	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Hydraulic Engineer	17	APA	1.0000	1.0000	1.0000	0.0000	1.5000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Instrument Technician	18A	GREIU	3.0000	3.0000	3.0000	0.0000	2.2500
Inventory Asset Manager	15	APA	.0000	.0000	.0000	0.0000	0.0000
IT Support Specialist	21AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.8000
Machinist	19A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Maintenance Painter	16A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Maintenance Planner Scheduler Technician	18A	GREIU	.0000	.0000	.0000	0.0000	0.3800
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	0.0000	1.1500
Plant Assistant I / II	10A/12A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Plumber	17A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Plumbing Inspector I	19AH	GREIU	.0000	.0000	.0000	0.0000	0.4000
Predictive Maintenance Technician	18A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Project Engineer	15	APA	.0000	.0000	.0000	0.0000	0.6500
Public Services Assistant	16AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.7600
Safety Technician	10	APA	.0000	.0000	.0000	0.0000	0.2000
Storekeeper II	14AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.5000
Trench Inspector	16AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Stormwater Manager	18	APA	.0000	1.0000	1.0000	0.0000	0.5500
Utilities Crew Leader	16A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	0.0000	2.0000
Utilities Field Operations Superintendent	17	APA	.0000	.0000	.0000	0.0000	0.3300
Utilities Field Operations Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.5100
Utilities Operations Superintendent	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Utilities Operations and Maintenance Crew Leader	21AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Utility Field Operator I / II	14A/18A	GREIU	.0000	.0000	.0000	0.0000	5.5000
Utility Financial Officer	17	APA	.0000	.0000	.0000	0.0000	0.5000
Utility Locator	16A	GREIU	.0000	.0000	.0000	0.0000	1.5600
Utility Maintenance Mechanic I / II	12A/16A	GREIU	11.0000	11.0000	11.0000	0.0000	11.0000
Utility Maintenance Mechanic III	18A	GREIU	.0000	2.0000	3.0000	1.0000	3.0000
Utility Maintenance Supervisor	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Utility Operator/Maintainer	18A	GREIU	10.0000	7.0000	7.0000	0.0000	7.0000
Waste Water Lab Superintendent	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Waste Water O&M Supervisor	14	APA	5.0000	5.0000	5.0000	0.0000	5.0000
Waste Water Plant Operator I / II	12A/16A	GREIU	11.0000	11.0000	11.0000	0.0000	11.0000
Waste Water Plant Operator III	18A	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Waste Water Plant Superintendent	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Waste Water Technical Control Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	1.5000
Waste Water/Stormwater Maintenance Superintendent	17	APA	1.0000	.0000	.0000	0.0000	0.0000
WasteWater/Water Plant Supervisor	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Industrial Pretreatment Program Inspector	21AH	GREIU	6.0000	6.0000	6.0000	0.0000	6.0000
Industrial Pretreatment Program Officer	26AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal EP Sewage Disposal Fund</i>			107.0000	107.0000	111.0000	4.0000	121.3200

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
EP - GENERAL OPERATING FUND 1010							
Assistant Project Manager	15	APA	.0000	1.0000	1.0000	0.0000	1.0000
Civil Engineer	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.5000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.1600
Engineering Assistant I	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Project Engineer	15	APA	2.0000	1.0000	1.0000	0.0000	0.8500
Stormwater Manager	18	APA	.0000	.0000	.0000	0.0000	0.1500
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal EP GOF</i>			6.0000	6.0000	6.0000	0.0000	6.6600
MAJOR STREETS FUND - 2020							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	0.0000	0.1850
Collection System Asset Technician	16A	GREIU	.0000	.0000	.0000	0.0000	1.4900
Utility Field Operator I / II	14A/18A	GREIU	.0000	.0000	.0000	0.0000	0.4600
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	0.0000	0.4900
Stormwater Manager	18	APA	.0000	.0000	.0000	0.0000	0.1000
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal EP Major Streets</i>			.0000	.0000	.0000	0.0000	2.7250
LOCAL STREETS FUND - 2030							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	0.0000	0.3650
Collection System Asset Technician	16A	GREIU	.0000	.0000	.0000	0.0000	2.7100
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Materials Resource Planning Supervisor	10	APA	.0000	.0000	.0000	0.0000	0.1000
Storekeeper II	14AH	GREIU	.0000	.0000	.0000	0.0000	0.2000
Stormwater Manager	18	APA	.0000	.0000	.0000	0.0000	0.2000
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	0.0000	0.4600
Utility Field Operator I / II	14A/18A	GREIU	.0000	.0000	.0000	0.0000	0.4900
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal EP Local Streets</i>			.0000	.0000	.0000	0.0000	4.6250
<i>Subtotal EP Stormwater</i>			6.0000	6.0000	6.0000	.0000	14.0100
STREET LIGHTING-GENERAL OPERATING FUND 1010							
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	0.0000	0.0500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Journeyman Line Worker	19A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Journeyman Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Public Services Assistant	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Signals and Lighting Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Storekeeper II	14AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Utility Locator	16A	GREIU	.0000	.0000	.0000	0.0000	0.8800
Utility Systems Manager	20	APA	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Street Lighting GOF</i>			10.0000	10.0000	10.0000	0.0000	11.0800
<i>Subtotal Environmental Protection Division</i>			123.0000	123.0000	127.0000	4.0000	146.4100

WATER DIVISION

WATER FUND 5910

Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	2.1000
Administrative Executive Assistant	05U	MGTONON	.0000	.0000	.0000	0.0000	0.2000
Administrative Services Officer I	16	APA	.0000	.0000	.0000	0.0000	0.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Water System Manager	21	APA	1.0000	1.0000	1.0000	0.0000	0.7000
Business Manager	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Business Office Representative	16AH	GREIU	5.0000	5.0000	5.0000	0.0000	5.0000
Buyer	10	APA	.0000	.0000	.0000	0.0000	0.2000
Chemist I / II	19AH/23AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Customer Services Specialist	18A	GREIU	4.0000	4.0000	4.0000	0.0000	2.6600
Electrician I	19A	GREIU	.0000	.0000	.0000	0.0000	0.2500
Electrician II	24A	GREIU	3.0000	3.0000	3.0000	0.0000	3.7500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	0.0000	0.2500
Engineering Assistant I	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Assistant II	22AH	GREIU	3.0000	3.0000	3.0000	0.0000	2.6000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Hydraulic Engineer	17	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Instrument Technician	18A	GREIU	.0000	.0000	.0000	0.0000	0.7500
IT Support Specialist	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.2000
Machinist	19A	GREIU	1.0000	1.0000	1.0000	0.0000	0.9000
Maintenance Planner/Scheduler Technician	18A	GREIU	1.0000	1.0000	1.0000	0.0000	0.6200
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	0.0000	0.7500
Meter Reader I / II	10A/12A	GREIU	5.0000	5.0000	5.0000	0.0000	5.0000
Meter Reader Specialist	16A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Plant Assistant I / II	10A/12A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Plumbing Inspector I	19AH	GREIU	3.0000	3.0000	3.0000	0.0000	2.6000
Plumbing Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Project Engineer	15	APA	2.0000	2.0000	2.0000	0.0000	1.5000
Public Services Assistant	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	2.2400
Safety Technician	10	APA	.0000	.0000	.0000	0.0000	0.2000
Senior Project Engineer	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Storekeeper II	14AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.3000
Trench Inspector	16AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Utilities Field Operations Crew Leader	21AH	GREIU	7.0000	8.0000	8.0000	0.0000	5.0200
Utilities Field Operations Superintendent	17	APA	1.0000	1.0000	1.0000	0.0000	0.6700
Utilities Field Operations Supervisor	14	APA	3.0000	3.0000	3.0000	0.0000	2.4900
Utility Aide	06AH	GREIU	2.0000	3.0000	3.0000	0.0000	3.0000
Utility Field Operator I / II	14A/18A	GREIU	23.0000	24.0000	24.0000	0.0000	17.5800
Utility Financial Officer	17	APA	.0000	.0000	.0000	0.0000	0.5000
Utility Locator	16A	GREIU	5.0000	5.0000	4.0000	-1.0000	1.5600
Utility Maintenance Mechanic I / II	12A/16A	GREIU	9.0000	9.0000	9.0000	0.0000	9.0000
Utility Maintenance Mechanic III	18A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Utility Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Wastewater Technical Control Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.5000
Wastewater/Water Plant Supervisor	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Water Filtration Plant Superintendent	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Water Plant Operator I / II	12A/16A	GREIU	6.0000	6.0000	6.0000	0.0000	6.0000
Water Plant Operator III	20A	GREIU	6.0000	6.0000	6.0000	0.0000	6.0000
Water Service Specialist	19A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Water Service Worker I / II	12A/16A	GREIU	10.0000	10.0000	10.0000	0.0000	10.0000
Water System Manager	24U	EXECPPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Water Division</i>			131.0000	134.0000	133.0000	-1.0000	120.2400

PARKS DIVISION

PARKS OPERATING FUND 2080

Administrative Aide	04	APA	1.0000	1.0000	2.0000	1.0000	2.0000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	1.7000
Administrative Services Officer II	18	APA	1.0000	.0000	.0000	0.0000	0.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Administrative Support Specialist	17AH	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Assistant Director of Parks and Recreation	20	APA	.0000	1.0000	1.0000	0.0000	1.0000
Arborist	16A	GREIU	3.0000	3.0000	3.0000	0.0000	2.7500
Building Maintenance Mechanic I / II	13A / 16A	GREIU	2.0000	2.0000	2.0000	0.0000	1.8000
Building Maintenance Mechanic II	16A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Building Maintenance Mechanic III	19A	GREIU	1.0000	1.0000	1.0000	0.0000	0.9000
Carpenter	16A	GREIU	1.0000	1.0000	1.0000	0.0000	0.9000
Director of Parks and Recreation	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.2000
Forester	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Golf Course Manager	10	APA	.0000	.0000	.0000	0.0000	0.2500
Groundskeeper I / II	9A/12A	GREIU	9.0000	8.0000	8.0000	0.0000	9.0000
Groundskeeper III	15A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Office Assistant III	12AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.3000
Parks Superintendent	18	APA	1.0000	1.0000	1.0000	0.0000	0.7500
Partnerships and Development Coordinator	10	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Project Manager	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Recreation Program Technical Supervisor	07	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Recreation Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Senior Greenskeeper	25AH	GREIU	.0000	.0000	.0000	0.0000	0.2000
Tree Trimmer Aide	06AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Tree Trimmer I/II	12A/15A	GREIU	8.0000	8.0000	8.0000	0.0000	8.0000
<i>Subtotal Parks Operations</i>			42.0000	41.0000	42.0000	1.0000	41.9000
PARKS MILLAGE 2081							
Administrative Aide	04	APA	.0000	1.0000	.0000	-1.0000	0.0000
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.0000
Building Maintenance Mechanic I / II	13A / 16A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Carpenter	16A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Public Services Supervisor	13	APA	.0000	.0000	.0000	0.0000	0.0000
Recreation Supervisor	13	APA	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal Millage</i>			.0000	1.0000	.0000	-1.0000	0.0000
CEMETERY OPERATING FUND 5020							
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.1000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Building Maintenance Mechanic I / II	13A / 16A	GREIU	.0000	.0000	.0000	0.0000	0.2000
Building Maintenance Mechanic III	19A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Carpenter	16A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Groundskeeper I / II	9A/12A	GREIU	2.0000	3.0000	4.0000	1.0000	3.0000
Groundskeeper III	15A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.6000
Parks Superintendent	18	APA	.0000	.0000	.0000	0.0000	0.2500
<i>Subtotal Cemetery</i>			4.0000	5.0000	6.0000	1.0000	6.3500
GOLF COURSE FUND 5840							
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.2000
Golf Course Manager	10	APA	1.0000	1.0000	1.0000	0.0000	0.7500
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Senior Greenskeeper	25AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.8000
<i>Subtotal Golf Course</i>			2.0000	2.0000	2.0000	0.0000	1.8500
<i>Subtotal Parks Division</i>			48.0000	49.0000	50.0000	1.0000	50.1000
TOTAL PUBLIC SERVICES DEPARTMENT			423.0000	440.0000	447.0000	7.0000	458.2500

C. DESIGN, DEVELOPMENT STRATEGIC and ENTERPRISE SERVICES GROUP

DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPARTMENT (C310)

PLANNING OFFICE-GENERAL OPERATING FUND 1010

Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Planning Director	20	APA	2.0000	2.0000	2.0000	0.0000	1.1500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Executive Assistant to the Deputy City Manager	07U	MGTONON	.0000	.0000	.0000	0.0000	0.0500
Historic Preservation Specialist	23AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.6600
Planner I / II	20AH/23AH	GREIU	3.0000	3.0000	3.0000	0.0000	2.5000
Planning Director	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.7500
Planning Supervisor	13	APA	3.0000	3.0000	3.0000	0.0000	2.4500
Senior Graphic Illustrator	22AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Zoning Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Planning</i>			15.0000	15.0000	15.0000	0.0000	13.1100

BUILDING INSPECTION FUND 2490

Administrative Aide	04	APA	.0000	.0000	.0000	0.0000	0.8000
Administrative Analyst I	11	APA	2.0000	3.0000	3.0000	0.0000	3.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Building Official	15	APA	2.0000	1.0000	1.0000	0.0000	1.0000
Assistant Planning Director	20	APA	.0000	.0000	.0000	0.0000	0.1500
Building Code Enforcement Supervisor	14	APA	.0000	1.0000	1.0000	0.0000	1.0000
Building Inspector I	19AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Building Inspector II	22AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Building Official	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.3500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Electrical Inspector I	21AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Electrical Inspector II	24AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTONON	.0000	.0000	.0000	0.0000	0.1000
Fire Prevention Inspector	03BA	IAFF	.0000	.0000	.0000	0.0000	1.4000
Information Systems Coordinator	15	APA	.0000	1.0000	1.0000	0.0000	1.0000
Mechanical Inspector I	19AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Mechanical Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant II	10AH	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.3400
Planner I / II	20AH/23AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Planning Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Planning Supervisor	13	APA	.0000	1.0000	1.0000	0.0000	1.5500
Plans Examiner	13	APA	2.0000	3.0000	3.0000	0.0000	3.0000
Plumbing Inspector I	19AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Plumbing Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Bldg Inspection</i>			27.0000	32.0000	32.0000	0.0000	36.5400
TOTAL DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPT.			42.0000	47.0000	47.0000	.0000	49.6500

PARKING AND MOBILITY (C335)

AUTO PARKING FUND 5140

Accounts Receivable Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.5000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	3.1000
Administrative Analyst I - Accounting	11	APA	.0000	1.0000	1.0000	0.0000	1.0000
Administrative Services Officer I	16	APA	.0000	1.0000	1.0000	0.0000	1.0000
Assistant Mobile GR Director	20	APA	2.0000	2.0000	2.0000	0.0000	1.2500
Business Manager	13	APA	1.0000	.0000	.0000	0.0000	0.0000
Business Office Representative	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Buyer	10	APA	.0000	.0000	.0000	0.0000	0.1000
Custodian	10A	GREIU	7.0000	8.0000	8.0000	0.0000	8.0000
Custodian Crew Leader	13A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTONON	.0000	.0000	.0000	0.0000	0.1000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.0000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Parking Customer Service Representative I	10AH	GREIU	2.0000	3.0000	4.0000	1.0000	4.0000
Parking Facility Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.7500
Parking Equipment Technician	12A	GREIU	5.0000	5.0000	5.0000	0.0000	5.0000
Parking Operations Superintendent	16	APA	.0000	.0000	.0000	0.0000	0.0000
Parking Services Shift Supervisor	10	APA	3.0000	3.0000	3.0000	0.0000	3.0000
Parking Violations Checker I	10AH	GREIU	7.0000	7.0000	6.0000	-1.0000	6.0000
Parking Violations Checker II	12AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Parking Violations Lead Worker	14A	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Sign Fabricator I / II	10A/13A	GREIU	.0000	.0000	.0000	0.0000	1.2500
Traffic Safety Director	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Transportation Planner	08	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Transportation Planning Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Utility Financial Officer	17	APA	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal Auto Parking Fund</i>			44.0000	47.0000	48.0000	1.0000	50.2500
TRAFFIC SAFETY OFFICE							
MAJOR STREETS FUND 2020							
Accounts Receivable Coordinator	21AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	0.0000
Assistant Mobile GR Director	20	APA	.0000	.0000	.0000	0.0000	0.7500
Assistant Project Manager	15	APA	2.0000	1.0000	1.0000	0.0000	1.0000
City Transportation Engineer	18	APA	.0000	1.0000	1.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Journeyman Line Worker / Lineworker II	19A	GREIU	4.0000	3.0000	4.0000	1.0000	4.0000
Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Journeyman Line Foreperson	22A	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	0.2500
Sign Fabricator I / II	10A/13A	GREIU	4.0000	4.0000	5.0000	1.0000	2.5000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Signals and Lighting Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Journeyman Signal Tech. / Signals Electronics Tech. I / II	19A/23A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Storekeeper II	14AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic Engineer	26AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic System Engineer	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic Systems Programmer	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic Technician	16AH	GREIU	2.0000	2.0000	3.0000	1.0000	3.0000
Utility Locator	16A	GREIU	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal Traffic Safety-Major Streets</i>			24.0000	24.0000	27.0000	3.0000	24.1000
LOCAL STREETS FUND 2030							
Sign Fabricator I / II	10A/13A	GREIU	.0000	.0000	.0000	0.0000	1.2500
<i>Subtotal Traffic Safety-Local Streets</i>			.0000	.0000	.0000	0.0000	1.2500
<i>Subtotal Traffic Safety Office</i>			24.0000	24.0000	27.0000	3.0000	25.3500
TOTAL PARKING AND MOBILITY DEPARTMENT			68.0000	71.0000	75.0000	4.0000	75.6000

ECONOMIC DEVELOPMENT (C340)

GENERAL OPERATING FUND 1010

Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Economic Development Director	20	APA	1.0000	1.0000	1.0000	0.0000	0.1000
Business Manager	13	APA	.0000	1.0000	1.0000	0.0000	0.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Economic Development Assistant	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.2000
Economic Development Coordinator I	14	APA	2.0000	2.0000	2.0000	0.0000	0.2000
Economic Development Coordinator II	17	APA	1.0000	2.0000	2.0000	0.0000	0.2500
Economic Development Director	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.6000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.1000
<i>Subtotal General Operating Fund</i>			7.0000	9.0000	9.0000	0.0000	2.5500

PROPERTY MGT. FUND 2360

Assistant Economic Development Director	20	APA	.0000	.0000	.0000	0.0000	0.1000
<i>Subtotal Property Management Fund</i>			.0000	.0000	.0000	0.0000	0.1000

ECONOMIC DEVELOPMENT FUND 2440

Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.0000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0500
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	0.0000	0.0000
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Economic Development Coordinator I	14	APA	.0000	.0000	.0000	0.0000	0.0000
Economic Development Coordinator II	17	APA	.0000	.0000	.0000	0.0000	0.1500

**FY2025 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal Economic Development Fund</i>			.0000	.0000	.0000	0.0000	0.3000
TOTAL ECONOMIC DEVELOPMENT DEPARTMENT			7.0000	9.0000	9.0000	.0000	2.9500

D. ADMINISTRATIVE SERVICES GROUP

HUMAN RESOURCES DEPARTMENT (D420)

GENERAL OPERATING FUND 1010

Administrative Aide - Intern	04	MGTONON	1.0000	.0000	.0000	0.0000	0.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Assistant Employee Benefits Manager	15U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.4000
Assistant Human Resources Director	22U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Employee Benefits Manager	18U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.5000
Human Resources Analyst	12	APA	3.0000	3.0000	3.0000	0.0000	3.0000
Human Resources Assistant	06U	MGTONON	3.0000	4.0000	4.0000	0.0000	4.0000
Human Resources Director	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Training and Organizational Development Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Labor Relations Assistant	07U	MGTONON	1.0000	1.0000	1.0000	0.0000	1.0000
Labor Relations Manager	21U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Labor Relations Specialist	17U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Personnel Records Assistant	16ABH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal HR GOF</i>			16.0000	16.0000	16.0000	0.0000	15.0000

HR - HEALTH INSURANCE FUND 6770

Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Assistant Employee Benefits Manager	15U	EXECPLAN	.0000	.0000	.0000	0.0000	0.6000
Wellness Coordinator	12U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Employee Benefits Assistant	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Employee Benefits Manager	18U	EXECPLAN	.0000	.0000	.0000	0.0000	0.5000
<i>Subtotal HR Health Insurance Fund</i>			2.0000	2.0000	2.0000	0.0000	3.2000

HR - RISK MANAGEMENT/OTHER RESERVES FUND 6771

Equipment Trainer	21A	GREIU	1.0000	1.0000	1.0000	0.0000	0.0000
Liability and Risk Management Analyst	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Risk Management Assistant	8	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Risk Manager	19U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Safety Technician	10	APA	1.0000	1.0000	1.0000	0.0000	0.4000
<i>Subtotal HR Risk Management/Other Reserves Fund</i>			5.0000	5.0000	5.0000	0.0000	3.4000

TOTAL HUMAN RESOURCES DEPARTMENT

			23.0000	23.0000	23.0000	0.0000	21.6000
--	--	--	---------	---------	---------	--------	---------

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
ADMINISTRATIVE SERVICES DEPARTMENT (D420)							
OFFICE OF DIVERSITY & INCLUSION							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst II	16	APA	1.0000	1.0000	.0000	-1.0000	0.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0200
Business Developer	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Director of Equity and Engagement	22U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Diversity & Inclusion - GOF</i>			6.0000	6.0000	5.0000	-1.0000	5.0200
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	2.0000
<i>Subtotal Diversity & Inclusion - Other Grants</i>			2.0000	2.0000	2.0000	0.0000	2.0000
TOTAL OFFICE OF DIVERSITY & INCLUSION			8.0000	8.0000	7.0000	-1.0000	7.0200
311 CUSTOMER SERVICE OPERATIONS (D420)							
311 CUSTOMER SERVICE FUND 6110							
311 Customer Service Manager	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
311 Senior Customer Service Specialist	21AH	GREIU	1.0000	2.0000	2.0000	0.0000	2.0000
311 Customer Service Representative	13A	GREIU	9.0000	8.0000	10.0000	2.0000	10.0000
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	1.0000
Administrative Analyst II	16	APA	.0000	.0000	.0000	0.0000	0.0000
Assistant To The City Manager	01ACM	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
<i>Subtotal 311 Fund</i>			11.0000	11.0000	13.0000	2.0000	14.1000
GENERAL OPERATING FUND 1010							
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal 311 Fund - GOF</i>			1.0000	1.0000	1.0000	0.0000	1.0000
TOTAL 311 CUSTOMER SERVICE OPERATIONS			12.0000	12.0000	14.0000	2.0000	15.1000
TOTAL ADMINISTRATIVE SERVICES DEPT			43.0000	43.0000	44.0000	1.0000	43.7200

E. PUBLIC SAFETY GROUP

POLICE DEPARTMENT (E510)

GENERAL OPERATING FUND 1010

Administrative Analyst I	11	APA	5.0000	4.0000	4.0000	0.0000	4.0000
Administrative Analyst II	16	MGTONON	.0000	1.0000	1.0000	0.0000	1.0000
Crime Scene Technician	02JH	POLC2	8.0000	8.0000	8.0000	0.0000	8.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Deputy Police Chief	23UF	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000
Executive Assistant to the Police Chief	08U	MGTONON	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Fiscal Services Manager	20U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Forensics Services Manager	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Information Technology Manager	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Latent Print Technician/Examiner	04J	POLC2	3.0000	3.0000	3.0000	0.0000	3.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Police Captain	02F	POLC5	8.0000	8.0000	8.0000	0.0000	8.0000
Police Chief	27UF	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Police Financial Coordinator	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Police Lieutenant	01F	POLC5	13.0000	13.0000	13.0000	0.0000	13.0000
Police Officer	01C	POLC1	237.0000	237.0000	237.0000	0.0000	237.0000
Police Records Clerk I/II	10AH/12AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Police Records Specialist	16AH	GREIU	1.0000	4.0000	4.0000	0.0000	4.0000
Police Sergeant	02C	POLC1	35.0000	35.0000	35.0000	0.0000	35.0000
Records Manager	15	APA	.0000	1.0000	1.0000	0.0000	1.0000
Social Worker	14	APA	1.0000	2.0000	3.0000	1.0000	2.8333
Vehicle Service Worker	09A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Police GOF</i>			326.0000	331.0000	332.0000	1.0000	331.8333
GRANT FUNDS							
POLICE GRANTS 2731							
Police Officer	01C	POLC1	2.0000	7.0000	7.0000	0.0000	7.0000
Police Sergeant	02C	POLC1	1.0000	1.0000	1.0000	0.0000	1.0000
Social Worker	14	APA	1.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal Police Grants</i>			4.0000	8.0000	8.0000	0.0000	8.0000
DRUG LAW ENFORCEMENT 2650							
Office Assistant II	10AH	GREIU	1.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal Drug Law Enforcement Grant</i>			1.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal All Police Grants</i>			5.0000	8.0000	8.0000	.0000	8.0000
DISPATCH-GENERAL OPERATING FUND 1010							
Assistant Communications Manager	12O	COMM SUP	1.0000	1.0000	1.0000	0.0000	1.0000
Communications Manager	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Emergency Communications Operator I / II / III	01KH/02KH/03KH	POLC4	36.0000	36.0000	40.0000	4.0000	40.0000
Emergency Communications Operator I - Part-time	01KH	POLC4	4.0000	4.0000	4.0000	0.0000	2.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Emergency Communication Supervisor	11O	COMM SUP	4.0000	4.0000	4.0000	0.0000	4.0000
Radio Maintenance Mechanic	12A	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Radio Technician (Electronic Tech)	19AH	GREIU	3.0000	2.0000	2.0000	0.0000	2.0000
<i>Subtotal Dispatch</i>			<u>49.0000</u>	<u>49.0000</u>	<u>53.0000</u>	<u>4.0000</u>	<u>51.0000</u>
TOTAL POLICE DEPARTMENT			<u>380.0000</u>	<u>388.0000</u>	<u>393.0000</u>	<u>5.0000</u>	<u>390.8333</u>
OFFICE OF PUBLIC ACCOUNTABILITY DEPARTMENT (E510)							
GENERAL OPERATING FUND 1010							
Administrative Aide - Intern	04	MGTONON	1.0000	1.0000	1.0000	0.0000	1.0000
Director of Oversight and Public Accountability	22U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Labor Relations Specialist	17U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal OPA GOF</i>			<u>3.0000</u>	<u>3.0000</u>	<u>3.0000</u>	<u>0.0000</u>	<u>3.0000</u>
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	2.0000
<i>Subtotal OPA-Other Grants</i>			<u>2.0000</u>	<u>2.0000</u>	<u>2.0000</u>	<u>0.0000</u>	<u>2.0000</u>
TOTAL OFFICE OF PUBLIC ACCOUNTABILITY			<u>5.0000</u>	<u>5.0000</u>	<u>5.0000</u>	<u>.0000</u>	<u>5.0000</u>
TOTAL POLICE GROUP			<u>385.0000</u>	<u>393.0000</u>	<u>398.0000</u>	<u>5.0000</u>	<u>395.8333</u>
FIRE DEPARTMENT (E520)							
GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	1.0000	.0000	.0000	0.0000	0.0000
Assistant Fire Chief	12B	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Battalion Fire Chief	06B	IAFF	6.0000	6.0000	6.0000	0.0000	6.0000
Battalion Fire Chief - Emergency Medical Services	06B	IAFF	.0000	1.0000	1.0000	0.0000	1.0000
Deputy Fire Chief	22U	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000
Emergency Management Administrator	15	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Financial Analyst	12	APA	.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Fire Captain	05B	IAFF	15.0000	15.0000	15.0000	0.0000	15.0000
Fire Captain - Emergency Medical Services Coordinator	05BA	IAFF	1.0000	.0000	.0000	0.0000	0.0000
Fire Captain - Fleet Maintenance	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Building Maintenance	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Prevention	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Strategic Planning	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Training	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Homeless Outreach Team	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Chief	27UF	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Fire Chief - Training	06BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Equipment Operator	02B	IAFF	45.0000	45.0000	48.0000	3.0000	45.7500
Fire Financial Administrative Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Hazard Inspector	20AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Lieutenant	03B	IAFF	30.0000	30.0000	31.0000	1.0000	30.2500
Fire Lieutenant - Fire Prevention Inspector	03BA	IAFF	4.0000	5.0000	5.0000	0.0000	3.6000
Fire Lieutenant - Hazardous Materials Planner	03BA	IAFF	1.0000	.0000	.0000	0.0000	0.0000
Fire Lieutenant - Strategic Planning Officer	03BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Lieutenant - Training	03BA	IAFF	2.0000	2.0000	2.0000	0.0000	2.0000
Fire Lieutenant - Homeless Outreach Team	03BA	IAFF	2.0000	2.0000	2.0000	0.0000	2.0000
Fire Marshal	06BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Firefighter	01B	IAFF	73.0000	86.0000	92.0000	6.0000	87.5000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Performance & Management Reporting Specialist	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Fire GOF</i>			201.0000	214.0000	224.0000	10.0000	214.6000
FIRE GRANTS FUND 2732							
Emergency Management Specialist	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Firefighter	01B	IAFF	8.0000	8.0000	8.0000	0.0000	8.0000
<i>Subtotal Fire Grants Fund</i>			9.0000	9.0000	9.0000	0.0000	9.0000
TOTAL FIRE DEPARTMENT			210.0000	223.0000	233.0000	10.0000	223.6000

61ST DISTRICT COURT DEPARTMENT (E530)

DISTRICT COURT OPERATING FUND 7400

Alternative Sentencing Coordinator	03D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Deputy Court Clerk	03D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Probation Officer	07D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Clerk of the Court	09D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Clerk Typist	04EH	COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Community Service Work Program Supervisor	06D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Administrative Assistant - Admin	04D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Administrative Assistant - Finance	04D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Administrator/ Clerk	14S	61ST	1.0000	1.0000	1.0000	0.0000	1.0000
Court Compliance Officer	16EH	COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Information Systems Manager	06D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Operator	16EH	COURT	5.0000	5.0000	5.0000	0.0000	5.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Court Recorder	18EH	COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Customer Service Representative	13EH	COURT	4.0000	4.0000	4.0000	0.0000	4.0000
DART Volunteer Coordinator - PT at 0.50 FTE	10T	61STHR	1.0000	1.0000	1.0000	0.0000	0.5000
Deputy Court Clerk	12EH	COURT	21.0000	21.0000	21.0000	0.0000	21.0000
Deputy Court Clerk Specialist	13EH	COURT	2.0000	2.0000	2.0000	0.0000	2.0000
District Court Judge	04ELC	JUDGE	6.0000	6.0000	6.0000	0.0000	6.0000
Judicial Clerk	14EH	COURT	7.0000	7.0000	7.0000	0.0000	7.0000
Law Trained Magistrate	10S	61ST	1.0000	1.0000	1.0000	0.0000	1.0000
Lead Work Assignment Clerk	15EH	COURT	4.0000	4.0000	4.0000	0.0000	4.0000
Probation Officer	03D	APA COURT	6.0000	6.0000	5.0000	-1.0000	5.0000
Probation Officer II	05DA	APA COURT	3.0000	3.0000	3.0000	0.0000	3.0000
Urinalysis Laboratory Manager	18EH	COURT	1.0000	1.0000	1.0000	0.0000	1.0000
VIP/DART Coordinator PT at 0.50 FTE	01D	APA COURT	.0000	.0000	.0000	0.0000	0.0000
Work Crew Supervisor	16EH	COURT	3.0000	3.0000	3.0000	0.0000	3.0000
<i>Subtotal Operating</i>			76.0000	76.0000	75.0000	-1.0000	74.5000
DISTRICT COURT GRANTS FUND 7401							
DART On - Call Worker- PT at 0.50 FTE	05T	61STHR	.0000	.0000	.0000	0.0000	0.0000
DART Team Leader - PT at 0.50 FTE	09T	61STHR	.0000	.0000	.0000	0.0000	0.0000
Domestic Violence Case Manager	09S	61ST	.0000	1.0000	1.0000	0.0000	1.0000
Eviction Prevention Holistic Facilitator	08S	61ST	2.0000	2.0000	2.0000	0.0000	2.0000
Problem Solving Court Case Manager	09S	61ST	.0000	1.0000	1.0000	0.0000	1.0000
Probation Officer	3D	APA COURT	.0000	.0000	.0000	0.0000	0.0000
Surveillance Officer - PT at 0.50 FTE	06T	61STHR	1.0000	1.0000	1.0000	0.0000	0.5000
Urinalysis Technician - PT at 0.50 FTE	01E	COURTPT	4.0000	4.0000	4.0000	0.0000	2.0000
<i>Subtotal Grants</i>			7.0000	9.0000	9.0000	0.0000	6.5000
TOTAL 61ST DISTRICT COURT			83.0000	85.0000	84.0000	(1.0000)	81.0000
ATTORNEY'S DEPARTMENT (E540)							
GENERAL OPERATING FUND 1010							
Assistant City Attorney I	15U	EXECPLAN	3.0000	3.0000	3.0000	0.0000	3.0000
Assistant City Attorney II	19U	EXECPLAN	4.0000	4.0000	4.0000	0.0000	4.0000
Assistant City Attorney III	22U	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000
Business Manager	13	MGTONON	1.0000	1.0000	1.0000	0.0000	1.0000
City Attorney	02APP	APPOINT	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Attorney	26U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Director of Legal Affairs	24U	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Legal Assistant I	05U	MGTONON	1.0000	2.0000	2.0000	0.0000	2.0000
Legal Assistant II	07U	MGTONON	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
TOTAL ATTORNEY'S DEPARTMENT			18.0000	19.0000	19.0000	.0000	19.0000

F. FISCAL SERVICES GROUP

FLEET & FACILITIES DEPARTMENT (F610)

FACILITIES MANAGEMENT FUND 6310

Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.1000
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Building Maintenance Mechanic I / II	13A/16A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Building Maintenance Mechanic III	19A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Business Manager	13	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0750
Director Of Facilities And Fleet Management	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.5000
Facilities Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Facilities Maintenance Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Facilities Maintenance Technician	25AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Information Systems Coordinator	15	APA	.0000	.0000	.0000	0.0000	0.5000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Facilities</i>			16.0000	16.0000	16.0000	0.0000	15.1750

MOTOR EQUIPMENT SERVICES FUND 6610

Business Manager	13	APA	.0000	.0000	.0000	0.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0750
Director Of Facilities And Fleet Management	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.5000
Equipment Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Equipment Maintenance Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Equipment Service Worker	12A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.5000
Fleet Equipment Manager	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Heavy Equipment Mechanic	18A	GREIU	8.0000	8.0000	8.0000	0.0000	8.0000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Lead Equipment Mechanic	21A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Light Equipment Mechanic	17A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Storekeeper II	14AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Vehicle Service Worker	09A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
<i>Subtotal Fleet</i>			31.0000	31.0000	31.0000	0.0000	32.1750
TOTAL FLEET & FACILITIES DEPARTMENT			47.0000	47.0000	47.0000	.0000	47.3500

FISCAL SERVICES DEPARTMENT (F620)

ASSESSOR'S OFFICE-GENERAL OPERATING FUND 1010

Assessment Records Specialist	18A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Assistant City Assessor	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Certified General Appraiser	24AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
City Assessor	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Assessor	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Real and Personal Property Appraiser I / II	15AH/20AH	GREIU	4.0000	6.0000	6.0000	0.0000	6.0000
Real and Personal Property Appraiser III	23AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Real Property Assessment Aide	11AH	GREIU	2.0000	.0000	.0000	0.0000	0.0000
Tax Auditor	23AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Assessor</i>			15.0000	15.0000	15.0000	0.0000	15.1500

FISCAL ADMINISTRATION OFFICE-GENERAL OPERATING FUND 1010

Administrative Analyst I	11	APA	1.0000	2.0000	2.0000	0.0000	2.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	0.4300
Budget Specialist	09U	MGTONON	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.2000
Deputy Chief Financial Officer	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.4000
Financial Analyst	12	APA	2.0000	2.0000	2.0000	0.0000	0.0000
Financial Systems Administrator	17	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Performance & Management Reporting Specialist	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Utility Financial Officer	18	APA	1.0000	1.0000	1.0000	0.0000	0.0000
<i>Subtotal Fiscal Admin</i>			10.0000	11.0000	11.0000	0.0000	7.0300

BUDGET OFFICE-GENERAL OPERATING FUND 1010

Budget Analyst - Specialty Level B	14	APA	1.0000	1.0000	.0000	-1.0000	0.0000
------------------------------------	----	-----	--------	--------	-------	---------	--------

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Budget Analyst - Specialty Level C	16	APA	2.0000	2.0000	3.0000	1.0000	3.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Deputy Chief Financial Officer	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.5000
<i>Subtotal Budget</i>			4.0000	4.0000	4.0000	0.0000	3.7000
<i>Subtotal Fiscal Admin/Budget Department 212</i>			14.0000	15.0000	15.0000	0.0000	10.7300
PURCHASING OFFICE-GENERAL OPERATING FUND 1010							
Buyer	10	APA	2.0000	3.0000	3.0000	0.0000	1.8500
City Purchasing Agent	20U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Senior Buyer	15	APA	1.0000	.0000	.0000	0.0000	0.0000
<i>Subtotal Purchasing GOF</i>			4.0000	4.0000	4.0000	0.0000	3.0000
PURCHASING OFFICE-VEHICLE STORAGE FUND 2320							
Buyer	10	APA	.0000	.0000	.0000	0.0000	0.1500
Deputy Chief Financial Officer	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Senior Buyer	15	APA	.0000	.0000	.0000	0.0000	0.0000
Surplus Asset Coordinator	10	APA	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Purchasing Vehicle Storage</i>			1.0000	1.0000	1.0000	0.0000	1.2500
<i>Subtotal Purchasing Department</i>			5.0000	5.0000	5.0000	0.0000	4.2500
INCOME TAX OFFICE-GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Income Tax Administrator	20U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Income Tax Compliance Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Income Tax Operations Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Income Tax Examiner	21AH	GREIU	6.0000	6.0000	6.0000	0.0000	6.0000
Income Tax Specialist I	15AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Income Tax Specialist II	18A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
<i>Subtotal Income Tax</i>			17.0000	17.0000	17.0000	0.0000	17.1500
TOTAL FISCAL SERVICES DEPARTMENT			51.0000	52.0000	52.0000	.0000	47.2800
TECHNOLOGY & CHANGE MANAGEMENT DEPARTMENT (F630)							
INFORMATION TECHNOLOGY FUND 6800							
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0900
Assistant Information Technology Director	20	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Director Of Information Technology	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal IT Fund</i>			2.0000	2.0000	2.0000	0.0000	2.0900

**FY2025 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
TOTAL TECHNOLOGY & CHANGE MGT DEPT			2.0000	2.0000	2.0000	.0000	2.0900
TREASURY DEPT (F640)							
TREASURER'S OFFICE - GENERAL OPERATING FUND 1010							
Accountant I	21AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I - Accounting	11	APA	1.0000	.0000	.0000	0.0000	0.0000
Administrative Analyst II	16	APA	1.0000	2.0000	2.0000	0.0000	1.8000
Administrative Secretary	15A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Business Office Representative	16AH	GREIU	6.0000	6.0000	6.0000	0.0000	4.5500
City Treasurer	04APP	APPOINT	1.0000	1.0000	1.0000	0.0000	0.8500
Deputy City Treasurer	20	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Investment Analyst	21AH	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Investment Officer	24AH	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Public Accounts Collector	19AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
<i>Subtotal Treasurer GOF</i>			<hr/> 17.0000	<hr/> 17.0000	<hr/> 17.0000	<hr/> 0.0000	<hr/> 15.2000
TREASURER'S OFFICE - WATER FUND 5910							
Administrative Analyst I - Accounting	11	APA	.0000	.0000	.0000	0.0000	0.0000
Administrative Analyst II	16	APA	.0000	.0000	.0000	0.0000	0.2000
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	0.0000	1.4500
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	0.0000	0.1000
<i>Subtotal Treasurer - Water Fund</i>			<hr/> .0000	<hr/> .0000	<hr/> .0000	<hr/> 0.0000	<hr/> 1.7500
TREASURER'S OFFICE - REFUSE FUND 2260							
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	0.0000	0.0500
<i>Subtotal Treasurer - Refuse Fund</i>			<hr/> .0000	<hr/> .0000	<hr/> .0000	<hr/> 0.0000	<hr/> 0.0500
TOTAL TREASURY DEPARTMENT			17.0000	17.0000	17.0000	.0000	17.0000
COMPTROLLER'S DEPARTMENT (F650)							
GENERAL OPERATING FUND 1010							
Accountant I	21AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Accountant II	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Accounts Payable Supervisor	12	APA	1.0000	.0000	.0000	0.0000	0.0000
Accounts Payable Manager	15	APA	.0000	1.0000	1.0000	0.0000	1.0000
Administrative Executive Assistant	05U	MGTONON	1.0000	1.0000	1.0000	0.0000	1.0000
City Comptroller	03ELC	ELECTED	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Comptroller	22	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	2.0000	1.0000	1.0000	0.0000	1.0000

**FY2025 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Financial Analyst II	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst III	18	APA	.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant I	11AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Financial Assistant II	13AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Financial Systems Analyst	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Internal Auditor I	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Payroll Supervisor	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
TOTAL COMPROLLER'S DEPARTMENT			16.0000	16.0000	16.0000	.0000	16.0000

RETIREMENT ACTIVITIES (G110) - NON BUDGETED

RETIREMENT OFFICE - Not Budgeted

Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Executive Director Pension Systems	01PEN	PENSION	1.0000	1.0000	1.0000	0.0000	1.0000
Retirement Services Specialist	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Retirement Systems Assistant	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
TOTAL RETIREMENT OFFICE			4.0000	4.0000	4.0000	.0000	4.0000

AUTHORITIES (G210/G310) - NON BUDGETED FUNDS

DOWNTOWN DEVELOPMENT AUTHORITY - NOT BUDGETED BY CITY

Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.3300
<i>Subtotal DDA</i>			.0000	.0000	.0000	0.0000	0.3300

TAX INCREMENT FINANCE AUTHORITY - NOT BUDGETED BY CITY

Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0300
<i>Subtotal TIFA</i>			.0000	.0000	.0000	0.0000	0.0300

BROWNFIELD - NOT BUDGETED BY CITY

Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0600
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	0.0000	0.8000
Business Manager	13	APA	.0000	.0000	.0000	0.0000	1.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	0.0000	0.6500
Economic Development Coordinator I	14	APA	.0000	.0000	.0000	0.0000	1.8000
Economic Development Coordinator II	17	APA	.0000	.0000	.0000	0.0000	1.0000
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.0500
<i>Subtotal Brownfield</i>			.0000	.0000	.0000	0.0000	5.6100

SMARTZONE - NOT BUDGETED BY CITY

Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0500
------------------------------------	----	-----	-------	-------	-------	--------	--------

**FY2025 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2023 AUTHORIZED	FY2024 AUTHORIZED	FY2025 ADOPTED	Change from FY24	FY2025 FTE
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	0.0000	0.0500
Economic Development Coordinator II	17	APA	.0000	.0000	.0000	0.0000	0.6000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.0500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
<i>Subtotal Smartzone</i>			.0000	.0000	.0000	0.0000	1.0000
DOWNTOWN IMPROVEMENT DISTRICT - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0500
<i>Subtotal DID</i>			.0000	.0000	.0000	0.0000	0.0500
TOTAL AUTHORITIES - NON BUDGETED FUNDS			.0000	.0000	.0000	.0000	7.0200
TOTAL ROSTER FOR FY2025			1,674.00	1,728.00	1,755.00	27.00	1,690.58

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.

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. In July, 2023 Public Act 90 of 2023, an amendment to the Brownfield Redevelopment Financing Act went into effect, allowing housing development as an eligible activity. 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.

The current BID Special Assessment authorization is for three years, from July 1, 2022 to June 30, 2025. Therefore, revenues and expenditures included in the BID fund statement for fiscal years 2026 through 2029 are estimated and 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.

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 was 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 22, 2023 the DID Board adopted a motion recommending that the City Commission declare necessity for special assessments beginning July 1, 2023 and ending June 30, 2026. On May 9, 2023, the City Commission approved the DID Board's recommendation.

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.

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 scheduled 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, DID, and BID budgets for Fiscal Year 2025 were approved by City Commission on May 7, 2024. Following City Commission approval, each authority and district board adopted the Fiscal Year 2025 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 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>Brownfield Operations (2430)</u>									
Revenues									
401-Taxes	13,081,159	13,293,955	13,293,955	14,880,109	15,148,781	15,936,668	15,544,461	15,323,429	15,234,498
501-Federal Grants	-	-	-	-	-	-	-	-	-
539-State Grants	490,920	1,867,721	1,867,721	103,000	1,581,326	-	-	-	-
600-Charges for Services	138,173	127,029	127,029	173,712	176,604	181,865	187,294	192,896	198,677
664-Investment Income & Rentals	86,478	183,748	183,748	263,282	241,221	236,239	240,929	241,212	237,498
671-Other Revenues	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Brownfield Operations Total Revenues	13,871,730	15,547,453	15,547,453	15,495,103	17,222,932	16,429,772	16,047,684	15,832,537	15,745,673
Expenditures									
701-Personal Services	570,847	594,855	594,855	488,999	844,913	890,800	933,557	983,196	1,009,067
751-Supplies	7,020	9,610	9,610	7,000	10,000	10,325	10,683	11,000	11,500
800-Other Services and Charges	12,674,200	14,596,021	14,596,021	13,705,970	16,643,219	14,801,953	14,489,207	14,290,369	14,124,981
970-Capital Outlays	-	8,323	8,323	8,323	8,323	8,489	8,659	8,832	9,009
990-Debt Service	178,612	178,613	178,613	178,613	179,063	174,338	174,613	174,538	179,181
Brownfield Operations Total Expenditures	13,430,679	15,387,422	15,387,422	14,388,905	17,685,518	15,885,905	15,616,719	15,467,935	15,333,738
Brownfield Operations NET INCOME (LOSS)	441,051	160,031	160,031	1,106,198	(462,586)	543,867	430,965	364,602	411,935
Beginning Fund Balance	1,312,189	1,753,240	1,753,240	1,753,240	2,859,438	2,396,852	2,940,719	3,371,684	3,736,286
Ending Fund Balance	1,753,240	1,913,271	1,913,271	2,859,438	2,396,852	2,940,719	3,371,684	3,736,286	4,148,221
Reserve Targets									
Assigned to Operations - 15% of Total Spending	2,014,602	2,308,113	2,308,113	2,158,336	2,652,828	2,382,886	2,342,508	2,320,190	2,300,061
Unassigned Fund Balance	(261,362)	(394,842)	(394,842)	701,102	(255,976)	557,833	1,029,176	1,416,096	1,848,160
Total	1,753,240	1,913,271	1,913,271	2,859,438	2,396,852	2,940,719	3,371,684	3,736,286	4,148,221
Unassigned FB as a % of Total Expenditures	(1.9%)	(2.6%)	(2.6%)	4.9%	(1.4%)	3.5%	6.6%	9.2%	12.1%

**Grand Rapids MI
BROWNFIELD REDEVELOPMENT FINANCING AUTHORITY - LOCAL SITE REMEDIATION FUND (2431)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Brownfield Revolving Loan Fund (2431)</i>									
Revenues									
401-Taxes	1,466,177	1,617,119	1,617,119	1,726,121	2,237,315	1,453,511	1,897,961	2,161,218	1,295,647
664-Investment Income & Rentals	18,734	105,350	105,350	150,799	138,163	135,310	137,996	138,158	136,031
671-Other Revenues	47,711	34,754	34,754	36,423	36,634	37,353	38,474	39,720	41,007
<i>Brownfield Revolving Loan Fund Total Revenues</i>	1,532,622	1,757,223	1,757,223	1,913,343	2,412,112	1,626,174	2,074,431	2,339,096	1,472,685
Expenditures									
800-Other Services and Charges	927,195	7,442,180	7,442,180	480,675	9,218,632	1,744,064	2,007,192	2,299,397	1,602,647
<i>Brownfield Revolving Loan Fund Total Expenditures</i>	927,195	7,442,180	7,442,180	480,675	9,218,632	1,744,064	2,007,192	2,299,397	1,602,647
<i>Brownfield Revolving Loan Fund NET INCOME (LOSS)</i>	605,427	(5,684,957)	(5,684,957)	1,432,668	(6,806,520)	(117,890)	67,239	39,699	(129,962)
<i>Beginning Fund Balance</i>	5,130,241	5,735,668	5,735,668	5,735,668	7,168,336	361,816	243,926	311,165	350,864
<i>Ending Fund Balance</i>	5,735,668	50,711	50,711	7,168,336	361,816	243,926	311,165	350,864	220,902
<i>Reserve Targets</i>									
Assigned to Operations - 15% of Total Spending	139,079	1,116,327	1,116,327	72,101	1,382,795	261,610	301,079	344,910	240,397
Unassigned Fund Balance	5,596,589	(1,065,616)	(1,065,616)	7,096,235	(1,020,979)	(17,684)	10,086	5,954	(19,495)
Total	5,735,668	50,711	50,711	7,168,336	361,816	243,926	311,165	350,864	220,902
Unassigned FB as a % of Total Expenditures	603.6%	-14.3%	-14.3%	1476.3%	-11.1%	-1.0%	0.5%	0.3%	-1.2%

Grand Rapids MI
BUSINESS IMPROVEMENT DISTRICT - UPTOWN (2520)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Uptown Business Improv Dist (2520)</i>									
Revenues									
600-Charges for Services	2,825	17,284	17,284	9,286	9,286	9,286	9,286	9,286	9,286
664-Investment Income & Rentals	1,620	2,735	2,735	2,960	2,712	2,791	2,708	2,712	2,670
671-Other Revenues	116,420	114,098	114,098	116,716	117,521	235,042	235,042	235,042	235,042
<i>Uptown Business Improv Dist Total Revenues</i>	120,865	134,117	134,117	128,962	129,519	247,119	247,036	247,040	246,998
Expenditures									
701-Personal Services	32,682	-	-	-	-	-	-	-	-
751-Supplies	31	-	-	-	-	-	-	-	-
800-Other Services and Charges	95,268	122,840	132,840	132,840	144,520	250,017	226,000	226,000	221,000
<i>Uptown Business Improv Dist Total Expenditures</i>	127,981	122,840	132,840	132,840	144,520	250,017	226,000	226,000	221,000
<i>Uptown Business Improv Dist NET INCOME (LOSS)</i>	(7,116)	11,277	1,277	(3,878)	(15,001)	(2,898)	21,036	21,040	25,998
<i>Beginning Fund Balance</i>	41,418	34,302	34,302	34,302	30,424	15,423	12,525	33,561	54,601
<i>Ending Fund Balance</i>	34,302	45,579	35,579	30,424	15,423	12,525	33,561	54,601	80,599
Reserve Targets									
Assigned to Operations - 15% of Total Spending	19,197	18,426	19,926	19,926	21,678	37,503	33,900	33,900	33,150
Unassigned Fund Balance	15,105	27,153	15,653	10,498	(6,255)	(24,978)	(339)	20,701	47,449
Total	34,302	45,579	35,579	30,424	15,423	12,525	33,561	54,601	80,599
Unassigned FB as a % of Total Expenditures	11.8%	22.1%	11.8%	7.9%	(4.3%)	(10.%)	(0.2%)	9.2%	21.5%

**Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - MICHIGAN STREET (2455)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Michigan Street Corridor Improvement Authority (2455)</i>									
Revenues									
401-Taxes	189,222	193,413	193,413	239,896	262,386	288,774	317,802	349,732	384,855
664-Investment Income & Rentals	19,121	8,547	8,547	1,676	13,951	13,663	13,934	13,951	13,736
<i>Michigan Street CIA Total</i>	208,343	201,960	201,960	241,572	276,337	302,437	331,736	363,683	398,591
Revenues									
Expenditures									
751-Supplies	-	280,000	280,000	40,000	530,000	185,000	185,000	235,000	285,000
800-Other Services and Charges	67,968	225,000	225,000	99,325	250,000	130,000	120,000	100,000	100,000
<i>Michigan Street CIA Total</i>	67,968	505,000	505,000	139,325	780,000	315,000	305,000	335,000	385,000
Expenditures									
<i>Michigan Street CIA NET</i>	140,375	(303,040)	(303,040)	102,247	(503,663)	(12,563)	26,736	28,683	13,591
INCOME (LOSS)									
<i>Beginning Fund Balance</i>	304,294	444,669	444,669	444,669	546,916	43,253	30,690	57,426	86,109
<i>Ending Fund Balance</i>	444,669	141,629	141,629	546,916	43,253	30,690	57,426	86,109	99,700
Reserve Targets									
Assigned to Operations - 15% of Total Spending	10,195	75,750	75,750	20,899	117,000	47,250	45,750	50,250	57,750
Unassigned Fund Balance	434,474	65,879	65,879	526,017	(73,747)	(16,560)	11,676	35,859	41,950
Total	444,669	141,629	141,629	546,916	43,253	30,690	57,426	86,109	99,700
Unassigned FB as a % of Total Expenditures	639.2%	13.0%	13.0%	377.5%	(9.5%)	(5.3%)	3.8%	10.7%	10.9%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - NORTH QUARTER (2452)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>North Quarter Corridor Improvement Authority (2452)</i>									
Revenues									
401-Taxes	56,326	67,308	67,308	79,866	142,532	156,835	172,569	189,876	208,913
664-Investment Income & Rentals	5,155	2,191	2,191	6,161	3,638	3,562	3,633	3,637	3,581
671-Other Revenues	31,097	3,000	3,000	1,458	3,000	3,000	3,000	3,000	3,000
North Quarter CIA Total	92,578	72,499	72,499	87,485	149,170	163,397	179,202	196,513	215,494
Expenditures									
751-Supplies	-	16,000	16,000	18,900	145,000	36,000	36,000	36,000	36,000
800-Other Services and Charges	52,238	139,000	139,000	30,000	100,000	69,000	84,000	84,000	84,000
North Quarter CIA Total	52,238	155,000	155,000	48,900	245,000	105,000	120,000	120,000	120,000
North Quarter CIA NET INCOME (LOSS)	40,340	(82,501)	(82,501)	38,585	(95,830)	58,397	59,202	76,513	95,494
Beginning Fund Balance	66,277	106,617	106,617	106,617	145,202	49,372	107,769	166,971	243,484
Ending Fund Balance	106,617	24,116	24,116	145,202	49,372	107,769	166,971	243,484	338,978
Reserve Targets									
Assigned to Operations - 15% of Total Spending	7,836	23,250	23,250	7,335	36,750	15,750	18,000	18,000	18,000
Unassigned Fund Balance	98,781	866	866	137,867	12,622	92,019	148,971	225,484	320,978
Total	106,617	24,116	24,116	145,202	49,372	107,769	166,971	243,484	338,978
Unassigned FB as a % of Total Expenditures	189.1%	0.6%	0.6%	281.9%	5.2%	87.6%	124.1%	187.9%	267.5%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - SOUTH DIVISION AVE/ GRANDVILLE AVE (2456)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>S Division/Grandville Corridor Improvement Authority (2456)</i>									
Revenues									
401- Taxes	200,966	225,343	225,343	239,548	262,503	275,678	289,512	304,037	319,289
664-Investment Income & Rentals	7,706	3,576	3,576	3,576	7,756	7,596	7,747	7,756	7,636
671-Other Revenues	-	-	-	-	-	-	-	-	-
<i>S Dvn/Grdville CIA Total</i>	208,672	228,919	228,919	243,124	270,259	283,274	297,259	311,793	326,925
Expenditures									
751-Supplies	-	50,000	50,000	15,000	174,000	100,000	100,000	100,000	100,000
800-Other Services and Charges	111,789	334,000	334,000	148,908	349,200	197,000	202,000	202,000	202,000
<i>S Dvn/Grdville CIA Total</i>	111,789	384,000	384,000	163,908	523,200	297,000	302,000	302,000	302,000
<i>S Dvn/Grdville CIA NET</i>	96,883	(155,081)	(155,081)	79,216	(252,941)	(13,726)	(4,741)	9,793	24,925
INCOME (LOSS)	117,612	214,495	214,495	214,495	293,711	40,770	27,044	22,303	32,096
Beginning Fund Balance	117,612	214,495	214,495	214,495	293,711	40,770	27,044	22,303	32,096
Ending Fund Balance	214,495	59,414	59,414	293,711	40,770	27,044	22,303	32,096	57,021
Reserve Targets									
Assigned to Operations - 15% of Total Spending	16,768	57,600	57,600	24,586	78,480	44,550	45,300	45,300	45,300
Unassigned Fund Balance	197,727	1,814	1,814	269,125	(37,710)	(17,506)	(22,997)	(13,204)	11,721
Total	214,495	59,414	59,414	293,711	40,770	27,044	22,303	32,096	57,021
Unassigned FB as a % of Total Expenditures	176.9%	0.5%	0.5%	164.2%	(7.2%)	(5.9%)	(7.6%)	(4.4%)	3.9%

**Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - SOUTHTOWN (2451)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Southtown (formerly Madison Square) Corridor Improvement Authority (2451)</i>									
Revenues									
401-Taxes	312,570	425,325	425,325	425,377	468,624	515,586	567,245	624,070	686,576
664-Investment Income & Rentals	34,448	14,036	14,036	14,036	16,084	15,752	16,064	16,083	15,836
<i>Southtown CIA Total Revenues</i>	347,018	439,361	439,361	439,413	484,708	531,338	583,309	640,153	702,412
Expenditures									
751-Supplies	390	20,000	20,000	10,000	150,000	50,000	50,000	50,000	50,000
800-Other Services and Charges	318,838	614,174	614,174	470,162	527,333	428,333	448,333	538,333	598,333
970-Capital Outlays	-	116,258	116,258	-	116,258	-	-	-	-
<i>Southtown CIA Total Expenditures</i>	319,228	750,432	750,432	480,162	793,591	478,333	498,333	588,333	648,333
<i>Southtown CIA NET INCOME (LOSS)</i>	27,790	(311,071)	(311,071)	(40,749)	(308,883)	53,005	84,976	51,820	54,079
<i>Beginning Fund Balance</i>	376,261	404,051	404,051	404,051	363,302	54,419	107,424	192,400	244,220
<i>Ending Fund Balance</i>	404,051	92,980	92,980	363,302	54,419	107,424	192,400	244,220	298,299
<i>Reserve Targets</i>									
Assigned to Operations - 15% of Total Spending	47,884	112,565	112,565	72,024	119,039	71,750	74,750	88,250	97,250
Unassigned Fund Balance	356,167	(19,585)	(19,585)	291,278	(64,620)	35,674	117,650	155,970	201,049
Total	404,051	92,980	92,980	363,302	54,419	107,424	192,400	244,220	298,299
Unassigned FB as a % of Total Expenditures	111.6%	(2.6%)	(2.6%)	60.7%	(8.1%)	7.5%	23.6%	26.5%	31.1%

**Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - UPTOWN (2453)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Uptown Corridor Improvement Authority (2453)</i>									
Revenues									
401-Taxes	326,610	359,276	359,276	379,031	414,434	435,281	457,170	480,153	504,286
664-Investment Income & Rentals	16,987	6,833	6,833	6,161	8,416	8,242	8,406	8,416	8,286
<i>Uptown CIA Total Revenues</i>	343,597	366,109	366,109	385,192	422,850	443,523	465,576	488,569	512,572
Expenditures									
701-Personal Services	129,609	-	-	-	-	-	-	-	-
751-Supplies	4,870	36,600	36,600	40,000	4,000	16,000	20,000	20,000	20,000
800-Other Services and Charges	257,027	497,861	497,861	368,661	468,100	395,000	455,575	478,569	502,572
<i>Uptown CIA Total Expenditures</i>	391,506	534,461	534,461	408,661	472,100	411,000	475,575	498,569	522,572
<i>Uptown CIA NET INCOME (LOSS)</i>	(47,909)	(168,352)	(168,352)	(23,469)	(49,250)	32,523	(9,999)	(10,000)	(10,000)
<i>Beginning Fund Balance</i>	145,315	97,406	97,406	97,406	73,937	24,687	57,210	47,211	37,211
<i>Ending Fund Balance</i>	97,406	(70,946)	(70,946)	73,937	24,687	57,210	47,211	37,211	27,211
Reserve Targets									
Assigned to Operations - 15% of Total Spending	58,726	80,169	80,169	61,299	70,815	61,650	71,336	74,785	78,386
Unassigned Fund Balance	38,680	(151,115)	(151,115)	12,638	(46,128)	(4,440)	(24,125)	(37,574)	(51,175)
Total	97,406	(70,946)	(70,946)	73,937	24,687	57,210	47,211	37,211	27,211
Unassigned FB as a % of Total Expenditures	9.9%	(28.3%)	(28.3%)	3.1%	(9.8%)	(1.1%)	(5.1%)	(7.5%)	(9.8%)

**Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - WESTSIDE (2454)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>West Side Corridor Improvement Authority (2454)</i>									
Revenues									
401-Taxes	345,030	441,669	441,669	477,089	522,298	548,538	576,090	605,019	635,395
664-Investment Income & Rentals	18,147	7,317	7,317	7,317	18,302	17,924	18,280	18,301	18,020
<i>West Side CIA Total Revenues</i>	363,177	448,986	448,986	484,406	540,600	566,462	594,370	623,320	653,415
Expenditures									
751-Supplies	16,855	620,000	620,000	55,000	800,000	460,000	460,000	460,000	460,000
800-Other Services and Charges	58,179	250,000	250,000	272,882	260,000	165,000	165,000	165,000	165,000
970-Capital Outlays	-	-	-	-	-	-	-	-	-
<i>West Side CIA Total Expenditures</i>	75,034	870,000	870,000	327,882	1,060,000	625,000	625,000	625,000	625,000
<i>West Side CIA NET INCOME (LOSS)</i>	288,143	(421,014)	(421,014)	156,524	(519,400)	(58,538)	(30,630)	(1,680)	28,415
<i>Beginning Fund Balance</i>	218,922	507,065	507,065	507,065	663,589	144,189	85,651	55,021	53,341
<i>Ending Fund Balance</i>	507,065	86,051	86,051	663,589	144,189	85,651	55,021	53,341	81,756
<i>Reserve Targets</i>									
Assigned to Operations - 15% of Total Spending	11,255	130,500	130,500	49,182	159,000	93,750	93,750	93,750	93,750
Unassigned Fund Balance	495,810	(44,449)	(44,449)	614,407	(14,811)	(8,099)	(38,729)	(40,409)	(11,994)
Total	507,065	86,051	86,051	663,589	144,189	85,651	55,021	53,341	81,756
Unassigned FB as a % of Total Expenditures	660.8%	(5.1%)	(5.1%)	187.4%	-1.4%	-1.3%	(6.2%)	(6.5%)	(1.9%)

Grand Rapids MI
MONROE NORTH TAX INCREMENT FINANCE AUTHORITY (2470)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Tax Increment Finance Authority (2470)</i>									
Revenues									
401-Taxes	445,270	440,225	440,225	487,407	501,293	515,722	529,157	541,923	553,463
539-State Grants	144,286	139,957	139,957	152,476	147,902	143,465	139,161	134,986	130,936
664-Investment Income & Rentals	4,366	66,420	66,420	92,507	84,756	83,005	84,653	84,753	83,448
671-Other Revenues	26	-	-	-	-	-	-	-	-
<i>Tax Increment Finance Authority Total Revenues</i>	593,948	646,602	646,602	732,390	733,951	742,192	752,971	761,662	767,847
Expenditures									
701-Personal Services	125,301	5,412	5,412	125,000	122,233	125,702	128,859	132,944	136,174
751-Supplies	490	159,200	159,200	20,000	53,040	28,150	28,310	28,410	28,450
800-Other Services and Charges	130,763	695,512	695,512	361,041	365,737	252,466	84,730	336,151	338,648
970-Capital Outlays	-	15,000	15,000	-	1,500,000	1,000,000	500,000	-	-
<i>Tax Increment Finance Authority Total Expenditures</i>	256,554	875,124	875,124	506,041	2,041,010	1,406,318	741,899	497,505	503,272
<i>Tax Increment Finance Authority NET INCOME (LOSS)</i>	337,394	(228,522)	(228,522)	226,349	(1,307,059)	(664,126)	11,072	264,157	264,575
<i>Beginning Fund Balance</i>	2,436,295	2,773,689	2,773,689	2,773,689	3,000,038	1,692,979	1,028,853	1,039,925	1,304,082
<i>Ending Fund Balance</i>	2,773,689	2,545,167	2,545,167	3,000,038	1,692,979	1,028,853	1,039,925	1,304,082	1,568,657
Reserve Targets									
Assigned to Operations - 15% of Total Spending	38,483	131,269	131,269	75,906	306,152	210,948	111,285	74,626	75,491
Unassigned Fund Balance	2,735,206	2,413,898	2,413,898	2,924,132	1,386,828	817,905	928,640	1,229,456	1,493,166
Total	2,773,689	2,545,167	2,545,167	3,000,038	1,692,979	1,028,853	1,039,925	1,304,082	1,568,657
Unassigned FB as a % of Total Expenditures	1066.1%	275.8%	275.8%	577.8%	67.9%	58.2%	125.2%	247.1%	296.7%

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - SCHOOL TAX INCREMENT FUND (2482) ¹
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>DDA School Tax Increment (2482)</u>									
Revenues									
401-Taxes	-	-	-	-	-	-	-	-	-
664-Investment Income & Rentals	372,935	-	-	-	-	-	-	-	-
DDA School Tax Increment	372,935	-	-	-	-	-	-	-	-
Total Revenues	372,935	-	-	-	-	-	-	-	-
Expenditures									
990-Debt Service	-	-	-	-	-	-	-	-	-
DDA School Tax Increment	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
DDA School Tax Increment NET INCOME (LOSS)	372,935	-	-	-	-	-	-	-	-
Beginning Fund Balance	(372,935)	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-
Reserve Targets									
Assigned to Operations - 15% of Total Spending	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance Total	-	-	-	-	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	#DIV/0!	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) 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. The final eligible debt service payment was made in fiscal year 2022. Therefore, the DDA is no longer capturing school tax increments.

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - NON-TAX INCREMENT FUND (2483)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>DDA Non Tax Increment (2483)</u>									
Revenues									
600-Charges for Services	634,238	687,740	687,740	678,390	694,617	701,564	708,579	715,665	722,822
664-Investment Income & Rentals	152,564	124,204	124,204	108,697	99,589	97,532	99,469	99,586	98,052
671-Other Revenues	221,120	160,500	160,500	160,150	160,500	164,075	167,829	171,770	175,909
DDA Non Tax Increment Total Revenues	1,007,922	972,444	972,444	947,237	954,706	963,171	975,877	987,021	996,783
Expenditures									
751-Supplies	104,995	318,000	318,000	926,000	450,000	185,000	185,000	185,000	385,000
800-Other Services and Charges	2,075,878	2,373,000	2,373,000	1,619,384	985,000	765,000	340,000	340,000	540,000
970-Capital Outlays	13,924	-	-	-	-	-	-	-	-
DDA Non Tax Increment Total Expenditures	2,194,797	2,691,000	2,691,000	2,545,384	1,435,000	950,000	525,000	525,000	925,000
DDA Non Tax Increment NET INCOME (LOSS)	(1,186,875)	(1,718,556)	(1,718,556)	(1,598,147)	(480,294)	13,171	450,877	462,021	71,783
Beginning Fund Balance	4,806,447	3,619,572	3,619,572	3,619,572	2,021,425	1,541,131	1,554,302	2,005,179	2,467,200
Ending Fund Balance	3,619,572	1,901,016	1,901,016	2,021,425	1,541,131	1,554,302	2,005,179	2,467,200	2,538,983
Reserve Targets									
Assigned to Operations - 15% of Total Spending	329,220	403,650	403,650	381,808	215,250	142,500	78,750	78,750	138,750
Unassigned Fund Balance	3,290,352	1,497,366	1,497,366	1,639,617	1,325,881	1,411,802	1,926,429	2,388,450	2,400,233
Total	3,619,572	1,901,016	1,901,016	2,021,425	1,541,131	1,554,302	2,005,179	2,467,200	2,538,983
Unassigned FB as a % of Total Expenditures	149.9%	55.6%	55.6%	64.4%	92.4%	148.6%	366.9%	454.9%	259.5%

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - LOCAL TAX INCREMENT FUND (2484)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>DDA Local Tax Increment (2484)</u>									
Revenues									
401-Taxes	7,693,977	7,955,145	7,955,145	8,589,494	9,021,969	9,279,458	9,519,197	9,173,657	9,367,474
664-Investment Income & Rentals	73,852	222,662	222,662	281,242	257,677	252,354	257,365	257,667	253,700
671-Other Revenues	600,000	405,000	405,000	920,000	1,450,000	5,000	5,000	5,000	5,000
DDA Local Tax Increment Total Revenues	8,367,829	8,582,807	8,582,807	9,790,736	10,729,646	9,536,812	9,781,562	9,436,324	9,626,174
Expenditures									
701-Personal Services	1,715,638	59,520	59,520	2,060,100	61,908	63,516	64,959	67,116	68,676
751-Supplies	139,050	20,000	20,000	80,000	33,790	18,650	18,880	19,080	19,330
800-Other Services and Charges	5,430,317	6,050,780	6,050,780	4,814,535	9,162,091	7,182,123	6,342,412	6,226,174	6,310,849
970-Capital Outlays	728,569	6,245,000	6,245,000	2,718,568	4,445,000	2,195,000	3,395,000	2,045,000	2,045,000
990-Debt Service	318,400	316,200	316,200	316,200	-	-	-	-	-
DDA Local Tax Increment Total Expenditures	8,331,974	12,691,500	12,691,500	9,989,403	13,702,789	9,459,289	9,821,251	8,357,370	8,443,855
DDA Local Tax Increment NET INCOME (LOSS)	35,855	(4,108,693)	(4,108,693)	(198,667)	(2,973,143)	77,523	(39,689)	1,078,954	1,182,319
Beginning Fund Balance	5,139,589	5,175,444	5,175,444	5,175,444	4,976,777	2,003,634	2,081,157	2,041,468	3,120,422
Ending Fund Balance	5,175,444	1,066,751	1,066,751	4,976,777	2,003,634	2,081,157	2,041,468	3,120,422	4,302,741
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,249,796	1,903,725	1,903,725	1,498,410	2,055,418	1,418,893	1,473,188	1,253,606	1,266,578
Unassigned Fund Balance	3,925,648	(836,974)	(836,974)	3,478,367	(51,784)	662,264	568,280	1,866,817	3,036,163
Total	5,175,444	1,066,751	1,066,751	4,976,777	2,003,634	2,081,157	2,041,468	3,120,422	4,302,741
Unassigned FB as a % of Total Expenditures	47.1%	(6.6%)	(6.6%)	34.8%	(0.4%)	7%	5.8%	22.3%	36%

Grand Rapids MI
SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY (2500)
STATEMENT OF OPERATIONS

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>SmartZone LDFA (2500)</i>									
Revenues									
401-Taxes	1,266,728	1,134,854	1,134,854	1,439,738	1,482,724	1,559,360	1,659,828	1,744,320	1,833,036
539-State Grants	439,442	400,000	400,000	432,849	400,000	280,000	270,000	250,000	230,000
664-Investment Income & Rentals	99,426	94,159	94,159	52,627	67,720	66,322	67,638	67,718	66,675
<i>SmartZone LDFA Total Revenues</i>	1,805,596	1,629,013	1,629,013	1,925,214	1,950,444	1,905,682	1,997,466	2,062,038	2,129,711
Expenditures									
701-Personal Services	216,872	245,110	245,110	190,390	169,866	180,959	188,705	197,226	202,218
751-Supplies	898	1,610	1,610	500	500	500	500	500	500
800-Other Services and Charges	2,017,267	2,471,742	2,471,742	2,449,808	2,156,158	1,819,352	1,832,036	1,895,699	1,884,574
970-Capital Outlays	-	3,060	3,060	3,060	3,121	3,183	3,247	3,312	3,378
995-Other Financing	-	25,000	25,000	-	-	-	-	-	-
<i>SmartZone LDFA Total Expenditures</i>	2,235,037	2,746,522	2,746,522	2,643,758	2,329,645	2,003,994	2,024,488	2,096,737	2,090,670
<i>SmartZone LDFA NET INCOME (LOSS)</i>	(429,441)	(1,117,509)	(1,117,509)	(718,544)	(379,201)	(98,312)	(27,022)	(34,699)	39,041
<i>Beginning Fund Balance</i>	1,945,474	1,516,033	1,516,033	1,516,033	797,489	418,288	319,976	292,954	258,255
<i>Ending Fund Balance</i>	1,516,033	398,524	398,524	797,489	418,288	319,976	292,954	258,255	297,296
<i>Reserve Targets</i>									
Assigned to Operations - 15% of Total Spending	335,256	411,978	411,978	396,564	349,447	300,599	303,673	314,511	313,601
Unassigned Fund Balance	1,180,777	(13,454)	(13,454)	400,925	68,841	19,377	(10,719)	(56,256)	(16,305)
Total	1,516,033	398,524	398,524	797,489	418,288	319,976	292,954	258,255	297,296
Unassigned FB as a % of Total Expenditures	52.8%	(0.5%)	(0.5%)	15.2%	3%	1%	(0.5%)	(2.7%)	(0.8%)

**Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - AREAWIDE (2510)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<u>DID-General (2510)</u>									
Revenues									
664-Investment Income & Rentals	(4,869)	10,688	10,688	13,206	12,099	11,850	12,085	12,099	11,913
671-Other Revenues	1,119,465	1,176,409	1,176,409	1,149,868	1,169,601	1,215,624	-	-	-
<u>DID-General Total Revenues</u>	<u>1,114,596</u>	<u>1,187,097</u>	<u>1,187,097</u>	<u>1,163,074</u>	<u>1,181,700</u>	<u>1,227,474</u>	<u>12,085</u>	<u>12,099</u>	<u>11,913</u>
Expenditures									
701-Personal Services	51,549	9,000	9,000	86,095	9,408	9,636	9,854	10,188	10,416
751-Supplies	11,330	7,750	7,750	3,750	5,680	11,100	-	-	-
800-Other Services and Charges	1,085,135	1,170,347	1,170,347	1,093,161	1,166,995	932,423	46,938	47,877	48,835
<u>DID-General Total Expenditures</u>	<u>1,148,014</u>	<u>1,187,097</u>	<u>1,187,097</u>	<u>1,183,006</u>	<u>1,182,083</u>	<u>953,159</u>	<u>56,792</u>	<u>58,065</u>	<u>59,251</u>
<u>DID-General NET INCOME (LOSS)</u>	<u>(33,418)</u>	<u>-</u>	<u>-</u>	<u>(19,932)</u>	<u>(383)</u>	<u>274,315</u>	<u>(44,707)</u>	<u>(45,966)</u>	<u>(47,338)</u>
<u>Beginning Fund Balance</u>	<u>72,819</u>	<u>39,401</u>	<u>39,401</u>	<u>39,401</u>	<u>19,469</u>	<u>19,086</u>	<u>293,401</u>	<u>248,694</u>	<u>202,728</u>
<u>Ending Fund Balance</u>	<u>39,401</u>	<u>39,401</u>	<u>39,401</u>	<u>19,469</u>	<u>19,086</u>	<u>293,401</u>	<u>248,694</u>	<u>202,728</u>	<u>155,390</u>
Reserve Targets									
Assigned to Operations - 15% of Total Spending	172,202	178,065	178,065	177,451	177,312	142,974	8,519	8,710	8,888
Unassigned Fund Balance	(132,801)	(138,664)	(138,664)	(157,982)	(158,226)	150,427	240,175	194,018	146,502
Total	39,401	39,401	39,401	19,469	19,086	293,401	248,694	202,728	155,390
Unassigned FB as a % of Total Expenditures	(11.6%)	(11.7%)	(11.7%)	(13.4%)	(13.4%)	15.8%	422.9%	334.1%	247.3%

**Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - SNOWMELT DISTRICT (2519)
STATEMENT OF OPERATIONS**

	ACTUAL 2023	ADOPTED 2024	AMENDED 2024	2024 Fiscal Year Estimate	PROPOSED 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<i>Did-Snowmelt (2519)</i>									
Revenues									
664-Investment Income & Rentals	2,176	17,592	17,592	18,494	18,493	16,594	16,924	16,944	16,683
671-Other Revenues	170,000	170,000	170,000	151,305	170,000	170,000	-	-	-
<i>Did-Snowmelt Total Revenues</i>	172,176	187,592	187,592	169,799	188,493	186,594	16,924	16,944	16,683
Expenditures									
800-Other Services and Charges	224,273	187,592	259,692	175,000	188,110	180,000	-	-	-
<i>Did-Snowmelt Total Expenditures</i>	224,273	187,592	259,692	175,000	188,110	180,000	-	-	-
<i>Did-Snowmelt NET INCOME (LOSS)</i>	(52,097)	-	(72,100)	(5,201)	383	6,594	16,924	16,944	16,683
<i>Beginning Fund Balance</i>	586,333	534,236	534,236	534,236	529,035	529,418	536,012	552,936	569,880
<i>Ending Fund Balance</i>	534,236	534,236	462,136	529,035	529,418	536,012	552,936	569,880	586,563
<i>Reserve Targets</i>									
Assigned to Operations - 15% of Total Spending	33,641	28,139	38,954	26,250	28,217	27,000	-	-	-
Unassigned Fund Balance	500,595	506,097	423,182	502,785	501,202	509,012	552,936	569,880	586,563
Total	534,236	534,236	462,136	529,035	529,418	536,012	552,936	569,880	586,563
Unassigned FB as a % of Total Expenditures	223.2%	269.8%	163.0%	287.3%	266.4%	282.8%	#DIV/0!	#DIV/0!	#DIV/0!

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.

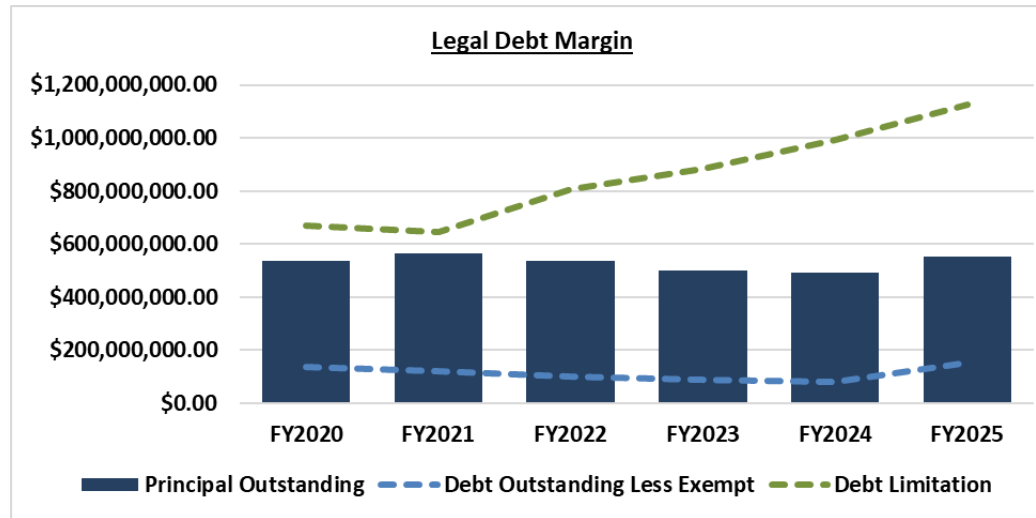
The State’s legal debt limit exemptions apply to all of the City’s Sanitary Sewer System bond issues, Water Supply System bond issues, Michigan Revolving Fund Sewer and Water Systems Junior Lien bond issues, and Grand Valley Regional Biosolids Authority bond issues. Please see the next page for the City’s 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 2, 2024.

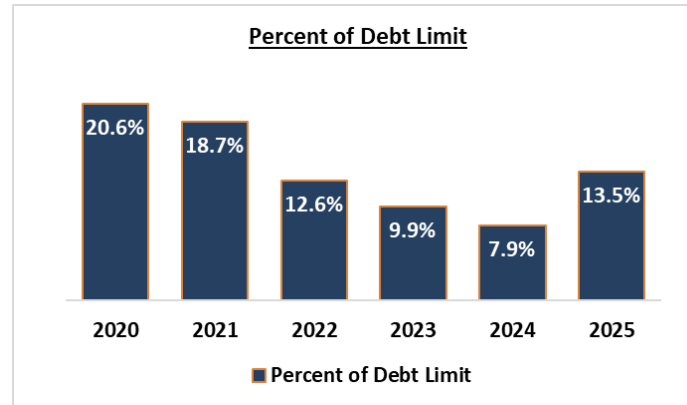
Debt Limitation ⁽¹⁾	\$1,125,992,885
Principal Outstanding.....	\$551,836,250
Less: Exempt Debt.....	(399,641,250) <u>152,195,000</u>
Legal Debt Margin	<u>\$973,797,885</u>

(1) 10% of \$11,259,928,850, which is the City’s Total SEV for the fiscal year ending June 30, 2025. “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 show the City’s total outstanding principal by fiscal year. The top (green) line shows the City’s debt limitation, which is equal to 10% of total SEV for the fiscal year. The lower (light blue) line shows the non-exempt debt, which is equal to

debt outstanding less exempt debt. Non-exempt debt has been relatively stable over the last four years, whereas the City's debt limitation has grown as property values increased.



In fiscal year 2025, the City is utilizing 13.5% of its debt capacity, which is up from 7.9% in fiscal year 2024, but lower than it was five years ago. This overall reduction is mostly due to an increase in the debt limit as property values rise. The increase this fiscal year is due to new debt issuances.

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 June 2024 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.

Debt Obligation Issuer and Description	Purpose of Obligation
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.
Brownfield Redevelopment Authority	The Brownfield Redevelopment Authority has one outstanding debt issue for street reconstruction on Ionia Ave south of Wealthy in connection with a Brownfield project.
City of Grand Rapids Capital Improvement Bonds - Limited Tax General Obligation Series 2013, 2016, 2017, 2018, 2021, 2023 and 2024.	<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 & 2021). In 2023, the City issued bonds to finance capital improvements to Lyon's Square. In 2024, bonds were issued for capital improvements to a new City facility at 1500 Scribner NW and to contribute to the construction costs of a new Amphitheater.</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</p>

	Parking Ramp, construction of the Weston Commerce Parking Ramp, repairs to the Fulton Street Cemetery Wall, certain street rehabilitation and reconstruction, and utility conduits.
City of Grand Rapids Kent County Drain Commission Series 2014 and 2016	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.

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Total Annual Principal and Interest Payments

Fiscal Year	Utility Revenue Bonds	Authority Bonds	Capital Improvement Bonds	Other Indebtedness	Total Payments	Per Capita Debt Service Payments¹
2025	\$ 37,102,064	\$ 4,092,607	\$ 9,713,504	\$ 3,004,321	\$ 53,912,496	\$ 271.03
2026	37,168,754	4,081,663	9,713,114	3,005,371	53,968,902	271.31
2027	37,533,608	4,073,059	7,590,845	2,993,322	52,190,834	262.37
2028	37,524,197	4,081,149	7,192,180	2,989,446	51,786,972	260.34
2029	32,497,010	4,081,441	7,207,207	2,061,721	45,847,379	230.48
2030	32,078,860	1,665,298	7,197,598	2,056,537	42,998,293	216.16
2031	32,064,303	1,660,884	7,049,451	1,355,314	42,129,952	211.80
2032	32,063,415	1,660,619	7,044,876	1,357,075	42,125,985	211.78
2033	31,651,019	618,769	7,046,126	1,356,737	40,672,651	204.47
2034	32,921,223	634,400	7,050,802	1,349,450	41,955,875	210.92
2035	30,402,852	632,400	7,048,926	1,350,263	39,434,441	198.25
2036	22,835,213	634,500	7,044,426	1,049,275	31,563,414	158.68
2037	22,636,395	258,300	7,046,927	1,041,700	30,983,322	155.76
2038	22,026,752	254,200	7,048,109	-	29,329,061	147.44
2039	19,713,889	254,800	7,052,849	-	27,021,538	135.84
2040	17,867,231	255,000	7,045,856	-	25,168,087	126.53
2041	17,777,557	-	7,045,081	-	24,822,638	124.79
2042	13,463,688	-	7,041,778	-	20,505,466	103.09
2043	11,483,020	-	5,683,250	-	17,166,270	86.30
2044	11,493,331	-	5,685,375	-	17,178,706	86.36
2045	10,528,522	-	3,511,000	-	14,039,522	70.58
2046	10,533,022	-	3,513,250	-	14,046,272	70.61
2047	9,081,550	-	3,515,000	-	12,596,550	63.33
2048	9,084,800	-	3,511,000	-	12,595,800	63.32
2049	4,229,900	-	3,511,250	-	7,741,150	38.92
2050	4,233,850	-	3,510,250	-	7,744,100	38.93
2051	-	-	3,512,750	-	3,512,750	17.66
2052	-	-	3,513,250	-	3,513,250	17.66
2053	-	-	3,511,500	-	3,511,500	17.65
2054	-	-	3,512,250	-	3,512,250	17.66
TOTAL	\$ 579,996,024	\$ 28,939,089	\$ 179,669,780	\$ 24,970,532	\$ 813,575,425	\$ 4,090.02

Note 1: Based on City's 2020 Census population of 198,917

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	Principal	Interest	Principal	Interest	Principal	Interest	
2025	\$ 14,025,000	\$ 9,627,004	\$ 1,218,485	\$ 128,285	\$ 2,157,500	\$ 861,841	\$ 3,875,000	\$ 5,208,950	\$ 37,102,064
2026	14,540,000	9,174,367	1,244,205	102,780	2,195,000	812,252	4,080,000	5,020,150	37,168,754
2027	15,060,000	8,684,069	1,273,140	76,716	2,575,000	758,733	4,285,000	4,820,950	37,533,608
2028	15,570,000	8,157,784	1,298,860	50,013	2,620,000	700,739	4,515,000	4,611,800	37,524,197
2029	11,385,000	7,599,144	1,324,580	22,752	2,685,000	641,683	4,450,000	4,388,850	32,497,010
2030	12,650,000	7,276,420	-	-	2,740,000	581,090	4,665,000	4,166,350	32,078,860
2031	13,030,000	6,886,847	-	-	2,795,000	519,356	4,900,000	3,933,100	32,064,303
2032	13,425,000	6,474,572	-	-	2,870,606	456,187	5,140,000	3,697,050	32,063,415
2033	13,865,000	6,034,662	-	-	2,524,908	392,099	5,385,000	3,449,350	31,651,019
2034	15,925,000	5,565,378	-	-	2,265,055	336,040	5,640,000	3,189,750	32,921,223
2035	14,210,000	5,033,230	-	-	2,032,840	289,032	5,930,000	2,907,750	30,402,852
2036	9,585,000	4,523,569	-	-	1,898,008	247,386	3,970,000	2,611,250	22,835,213
2037	10,010,000	4,048,528	-	-	1,793,063	207,054	4,165,000	2,412,750	22,636,395
2038	10,460,000	3,565,439	-	-	1,240,000	176,812	4,380,000	2,204,500	22,026,752
2039	8,650,000	3,060,060	-	-	1,265,000	153,329	4,600,000	1,985,500	19,713,889
2040	9,010,000	2,617,308	-	-	1,285,000	129,424	3,070,000	1,755,500	17,867,231
2041	9,380,000	2,155,415	-	-	1,305,000	105,142	3,230,000	1,602,000	17,777,557
2042	5,560,000	1,657,797	-	-	1,335,000	80,391	3,390,000	1,440,500	13,463,688
2043	3,825,000	1,421,850	-	-	1,355,000	55,170	3,555,000	1,271,000	11,483,020
2044	4,020,000	1,230,600	-	-	1,385,000	29,481	3,735,000	1,093,250	11,493,331
2045	4,220,000	1,029,600	-	-	435,000	12,422	3,925,000	906,500	10,528,522
2046	4,430,000	818,600	-	-	445,000	4,172	4,125,000	710,250	10,533,022
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
TOTAL	\$ 246,990,000	\$ 107,950,094	\$ 6,359,270	\$ 380,546	\$ 41,201,980	\$ 7,549,835	\$ 105,090,000	\$ 64,474,300	\$ 579,996,024

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: In August and September 2022, the City's Water System issued 2 series of junior lien bonds and in September 2023, the Sewer System issued a series of junior lien bonds via the Michigan Finance Authority as part of the State's Revolving Loan Fund program. This is an estimated repayment schedule based on the

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual Principal and Interest Payments

Authority Bonds - page 1 of 2

Grand Rapids Building Authority									
Fiscal Year	1 North Division Series 2019A Refunding Tax Exempt Bonds		1 North Division Series 2019B Refunding Taxable Bonds		Series 2020A Refunding Tax Exempt Bonds		Series 2020B Refunding Taxable Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2025	\$ 950,000	\$ 239,750	\$ 1,110,000	\$ 122,462	\$ 235,000	\$ 215,250	\$ 925,000	\$ 116,183	
2026	1,005,000	190,875	1,130,000	98,153	240,000	205,750	930,000	107,647	
2027	1,050,000	139,500	1,155,000	72,270	250,000	194,700	940,000	97,077	
2028	1,105,000	85,625	1,185,000	44,650	265,000	181,825	955,000	84,611	
2029	1,160,000	29,000	1,210,000	15,185	280,000	168,200	970,000	69,875	
2030	-	-	-	-	295,000	153,825	985,000	52,910	
2031	-	-	-	-	305,000	138,825	1,005,000	34,497	
2032	-	-	-	-	320,000	124,800	1,025,000	14,444	
2033	-	-	-	-	330,000	111,800	175,000	1,969	
2034	-	-	-	-	540,000	94,400	-	-	
2035	-	-	-	-	560,000	72,400	-	-	
2036	-	-	-	-	585,000	49,500	-	-	
2037	-	-	-	-	225,000	33,300	-	-	
2038	-	-	-	-	230,000	24,200	-	-	
2039	-	-	-	-	240,000	14,800	-	-	
2040	-	-	-	-	250,000	5,000	-	-	
TOTAL	\$ 5,270,000	\$ 684,750	\$ 5,790,000	\$ 352,720	\$ 5,150,000	\$ 1,788,575	\$ 7,910,000	\$ 579,213	

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual Principal and Interest Payments

Authority Bonds - page 2 of 2

Fiscal Year	Brownfield Redevelopment Authority Ionia Ave Reconstruction South of Wealthy Series 2012A Bonds		TOTAL DEBT SERVICE PAYMENTS		
	Principal	Interest	Principal	Interest	Combined
2025	\$ 135,000	\$ 43,962	\$ 3,355,000	\$ 737,607	\$ 4,092,607
2026	135,000	39,238	3,440,000	641,663	4,081,663
2027	140,000	34,512	3,535,000	538,059	4,073,059
2028	145,000	29,438	3,655,000	426,149	4,081,149
2029	155,000	24,181	3,775,000	306,441	4,081,441
2030	160,000	18,563	1,440,000	225,298	1,665,298
2031	165,000	12,562	1,475,000	185,884	1,660,884
2032	170,000	6,375	1,515,000	145,619	1,660,619
2033	-	-	505,000	113,769	618,769
2034	-	-	540,000	94,400	634,400
2035	-	-	560,000	72,400	632,400
2036	-	-	585,000	49,500	634,500
2037	-	-	225,000	33,300	258,300
2038	-	-	230,000	24,200	254,200
2039	-	-	240,000	14,800	254,800
2040	-	-	250,000	5,000	255,000
TOTAL	\$ 1,205,000	\$ 208,831	\$ 25,325,000	\$ 3,614,089	\$ 28,939,089

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 ¹		Series 2017 Bonds		Series 2018 Bonds	
	Capital Reserve Fund		Property Mnmt Fund		Vital Streets		Capital Reserve Fund		Capital Reserve Fund	
	Various Capital Repairs		Acquire 201 Market SW		Principal	Interest	Cemeteries Cap'l Repairs		Street Lights / Duct Banks	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 78,261	\$ 14,425	\$ 41,739	\$ 7,329	\$ 1,925,000	\$ 197,500	\$ 375,000	\$ 28,647	\$ 275,000	\$ 353,650
2026	78,261	12,093	41,739	6,085	2,025,000	101,250	380,000	19,835	285,000	341,025
2027	85,000	9,660	40,000	4,867	-	-	390,000	10,335	300,000	326,400
2028	90,000	7,053	45,000	3,601	-	-	-	-	315,000	311,025
2029	95,000	4,296	50,000	2,185	-	-	-	-	335,000	294,775
2030	96,666	1,440	48,333	720	-	-	-	-	350,000	277,650
2031	-	-	-	-	-	-	-	-	370,000	259,650
2032	-	-	-	-	-	-	-	-	385,000	240,775
2033	-	-	-	-	-	-	-	-	405,000	221,025
2034	-	-	-	-	-	-	-	-	430,000	200,150
2035	-	-	-	-	-	-	-	-	450,000	178,150
2036	-	-	-	-	-	-	-	-	470,000	155,150
2037	-	-	-	-	-	-	-	-	495,000	131,025
2038	-	-	-	-	-	-	-	-	520,000	108,250
2039	-	-	-	-	-	-	-	-	540,000	87,050
2040	-	-	-	-	-	-	-	-	565,000	62,125
2041	-	-	-	-	-	-	-	-	590,000	36,200
2042	-	-	-	-	-	-	-	-	610,000	12,200
2043	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 523,188	\$ 48,967	\$ 266,811	\$ 24,787	\$ 3,950,000	\$ 298,750	\$ 1,145,000	\$ 58,817	\$ 7,690,000	\$ 3,596,275

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

Capital Improvement Bonds - page 2 of 2

Fiscal Year	Series 2021 Bonds Capital Reserve Fund Street Lights / Duct Banks		Series 2023 Bonds ² Capital Reserve Fund Lyon Square		Series 2024 Bonds ³ Capital Reserve Fund Amphitheater/Scribner		TOTAL DEBT SERVICE PAYMENTS		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined
2025	\$ 485,000	\$ 249,664	\$ 275,000	\$ 446,275	\$ 2,030,000	\$ 2,931,014	\$ 5,485,000	\$ 4,228,504	\$ 9,713,504
2026	495,000	238,676	290,000	432,150	1,430,000	3,537,000	5,025,000	4,688,114	9,713,114
2027	505,000	231,808	305,000	417,275	1,500,000	3,465,500	3,125,000	4,465,845	7,590,845
2028	515,000	218,351	320,000	401,650	1,575,000	3,390,500	2,860,000	4,332,180	7,192,180
2029	540,000	197,251	335,000	386,950	1,655,000	3,311,750	3,010,000	4,197,207	7,207,207
2030	555,000	182,289	350,000	371,500	1,735,000	3,229,000	3,134,999	4,062,599	7,197,598
2031	560,000	173,926	365,000	353,625	1,825,000	3,142,250	3,120,000	3,929,451	7,049,451
2032	575,000	158,226	385,000	334,875	1,915,000	3,051,000	3,260,000	3,784,876	7,044,876
2033	600,000	134,726	405,000	315,125	2,010,000	2,955,250	3,420,000	3,626,126	7,046,126
2034	620,000	116,527	425,000	294,375	2,110,000	2,854,750	3,585,000	3,465,802	7,050,802
2035	630,000	104,026	450,000	272,500	2,215,000	2,749,250	3,745,000	3,303,926	7,048,926
2036	645,000	91,276	470,000	249,500	2,325,000	2,638,500	3,910,000	3,134,426	7,044,426
2037	655,000	78,277	495,000	225,375	2,445,000	2,522,250	4,090,000	2,956,927	7,046,927
2038	670,000	64,859	520,000	200,000	2,565,000	2,400,000	4,275,000	2,773,109	7,048,109
2039	685,000	50,799	550,000	173,250	2,695,000	2,271,750	4,470,000	2,582,849	7,052,849
2040	700,000	36,606	575,000	145,125	2,825,000	2,137,000	4,665,000	2,380,856	7,045,856
2041	710,000	22,506	605,000	115,625	2,970,000	1,995,750	4,875,000	2,170,081	7,045,081
2042	725,000	7,703	635,000	84,625	3,120,000	1,847,250	5,090,000	1,951,778	7,041,778
2043	-	-	670,000	52,000	3,270,000	1,691,250	3,940,000	1,743,250	5,683,250
2044	-	-	705,000	17,625	3,435,000	1,527,750	4,140,000	1,545,375	5,685,375
2045	-	-	-	-	2,155,000	1,356,000	2,155,000	1,356,000	3,511,000
2046	-	-	-	-	2,265,000	1,248,250	2,265,000	1,248,250	3,513,250
2047	-	-	-	-	2,380,000	1,135,000	2,380,000	1,135,000	3,515,000
2048	-	-	-	-	2,495,000	1,016,000	2,495,000	1,016,000	3,511,000
2049	-	-	-	-	2,620,000	891,250	2,620,000	891,250	3,511,250
2050	-	-	-	-	2,750,000	760,250	2,750,000	760,250	3,510,250
2051	-	-	-	-	2,890,000	622,750	2,890,000	622,750	3,512,750
2052	-	-	-	-	3,035,000	478,250	3,035,000	478,250	3,513,250
2053	-	-	-	-	3,185,000	326,500	3,185,000	326,500	3,511,500
2054	-	-	-	-	3,345,000	167,250	3,345,000	167,250	3,512,250
TOTAL	\$10,870,000	\$2,357,496	\$9,130,000	\$5,289,425	\$72,770,000	\$61,650,264	\$106,344,999	\$73,324,781	\$179,669,780

Note 2: 80% of debt service for these bonds is reimbursed from the Downtown Development Authority

Note 3: Debt service for the Amphitheater portion of these bonds is reimbursed from the Downtown Development Authority (approx 25%)

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual Principal and Interest Payments

Other Indebtedness - page 1 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)	
	Principal	Interest	Principal	Interest	Principal	Interest
	2025	\$ 255,000	\$ 134,825	\$ 805,000	\$ 116,725	\$ 575,000
2026	270,000	121,700	855,000	75,225	600,000	107,000
2027	275,000	110,825	885,000	40,575	625,000	82,625
2028	290,000	102,350	910,000	13,650	640,000	63,650
2029	295,000	93,575	-	-	660,000	44,150
2030	310,000	81,400	-	-	685,000	17,125
2031	320,000	68,850	-	-	-	-
2032	330,000	59,100	-	-	-	-
2033	340,000	49,050	-	-	-	-
2034	350,000	38,700	-	-	-	-
2035	360,000	28,050	-	-	-	-
2036	375,000	17,025	-	-	-	-
2037	380,000	5,700	-	-	-	-
TOTAL	\$ 4,150,000	\$ 911,150	\$ 3,455,000	\$ 246,175	\$ 3,785,000	\$ 450,925

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Annual Principal and Interest Payments
Other Indebtedness - page 2 of 2

Kent County Drain Commission Contracts Payable

Fiscal Year	Grand River Floodwalls Series 2014 Bonds		Grand River Floodwalls Series 2016 Bonds		TOTAL DEBT SERVICE PAYMENTS		
	Principal	Interest	Principal	Interest	Principal	Interest	Combined
2025	\$ 225,000	\$ 96,271	\$ 355,000	\$ 305,125	\$ 2,215,000	\$ 789,321	\$ 3,004,321
2026	230,000	89,446	370,000	287,000	2,325,000	680,371	3,005,371
2027	235,000	81,297	390,000	268,000	2,410,000	583,322	2,993,322
2028	240,000	71,796	410,000	248,000	2,490,000	499,446	2,989,446
2029	250,000	61,996	430,000	227,000	1,635,000	426,721	2,061,721
2030	255,000	53,012	450,000	205,000	1,700,000	356,537	2,056,537
2031	265,000	44,589	475,000	181,875	1,060,000	295,314	1,355,314
2032	275,000	35,475	500,000	157,500	1,105,000	252,075	1,357,075
2033	285,000	25,812	525,000	131,875	1,150,000	206,737	1,356,737
2034	290,000	15,750	550,000	105,000	1,190,000	159,450	1,349,450
2035	305,000	5,338	575,000	76,875	1,240,000	110,263	1,350,263
2036	-	-	610,000	47,250	985,000	64,275	1,049,275
2037	-	-	640,000	16,000	1,020,000	21,700	1,041,700
TOTAL	\$ 2,855,000	\$ 580,782	\$ 6,280,000	\$ 2,256,500	\$ 20,525,000	\$ 4,445,532	\$ 24,970,532



CITY OF
GRAND
RAPIDS

THIS PAGE INTENTIONALLY LEFT BLANK

Funding Recommendations for Activities Supporting the FY 2025 Neighborhood Investment Plan

Updated: 5/9/24 (ps)

			FY24 Award	FY25 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	SLFRF (ARPA)	HOME General	HOME-ARP	FY 25 Rec'md
1. Prevent and resolve episodes of homelessness													
Economic Prosperity and Affordability													
1-1	Arbor Circle Corporation	Emergency Shelter for Youth	-	75,000			-		-	-			-
1-2	AYA Youth Collective	Place-based Outreach	-	120,000			-		-	-			-
1-3	Community Rebuilders	Geographically Targeted Housing Outreach	500,000	500,000					-	500,000			500,000
1-4	Community Rebuilders	Tenant Based Rental Assistance (TBRA)	403,545	800,000						-	438,515		438,515
1-5	Covenant House Michigan	Street Outreach	-	100,000			-			-			-
1-6	Degage Ministries	Complex Care Transitional Housing	-	246,822			-			232,000			232,000
1-7	Degage Ministries	Shelter Case Management	-	63,000			-		-	-			-
1-8	Family Promise of Grand Rapids	Rapid Re-housing	-	55,000			-		-	-			-
1-9	Family Promise of Grand Rapids	Supportive Services	-	60,000			-		-	-		60,000	60,000
1-10	Grand Rapids Urban League	Homelessness Prevention	120,000	130,000			-		-	-		130,000	130,000
1-11	Pine Rest Christian Mental Health Services	Street Outreach	100,000	103,000						103,000			103,000
1-12	The Salvation Army	Eviction Prevention Program	156,689	349,322			-		303,558	-			303,558
1-13	The Salvation Army	Long-term Rental Assistance	302,753	399,465					-	-		312,000	312,000
Subtotal			\$1,582,987	\$ 3,001,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 303,558	\$ 835,000	\$ 438,515	\$ 502,000	\$2,079,073
2. Improve access to and stability of affordable housing													
Economic Prosperity and Affordability													
2-1	City of GR Community Development	Homebuyer Assistance Fund	-	60,000				50,000					50,000
2-2	Fair Housing Center of West Michigan	Fair Housing Services	75,000	85,000			75,000			-			75,000
2-3	ICCF Nonprofit Housing Corporation	Housing Counseling	-	70,000				70,000					70,000
2-4	Legal Aid of Western Michigan	Housing Legal Assistance	75,000	150,000			75,000			-			75,000
Subtotal			\$ 150,000	\$ 365,000	\$ 0	\$ 0	\$ 150,000	\$ 120,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 270,000
3. Increase the supply of affordable housing													
Economic Prosperity and Affordability													
3-1	Amplify GR	Boston Square Together I F3	400,000	300,000						-			-
3-2	Dwelling Place of Grand Rapids NHC	411 Fuller	-	125,000							125,000		125,000
3-3	Genesis Nonprofit Housing Corporation	Leonard Apartments	-	750,000						-			-
3-4	Habitat for Humanity of Kent County	Pleasant Hills Phase I	-	700,000						350,000			350,000
3-5	ICCF Nonprofit Housing Corporation	1309 Madison Apartments	-	400,000							380,000		380,000
3-6	LINC UP Nonprofit Housing Corporation	Single Family Home Ownership	-	240,000							100,000		100,000
3-7	Mel Trotter Ministries	Affordable Housing	-	200,000							100,000		100,000
3-8	Union Suites LLC	Union Suites St. James	-	950,000							400,000		400,000
3-9	Union Suites LLC	Union Suites on Coit II	-	500,000							-		-
3-10	Union Suites LLC	Union Suites on Flower Hill	-	500,000							-		-
3-11	Well House	Building Community Phase II	-	280,000								250,000	250,000
Subtotal			\$ 400,000	\$ 4,945,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 350,000	\$1,105,000	\$ 250,000	\$1,705,000

Funding Recommendations for Activities Supporting the FY 2025 Neighborhood Investment Plan

Updated: 5/9/24 (ps)

			FY24 Award	FY25 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	SLFRF (ARPA)	HOME General	HOME-ARP	FY 25 Rec'md
4. Improve the condition of existing housing													
Economic Prosperity and Affordability													
4-1	City of GR Code Compliance	Housing Code Enforcement	1,368,688	1,368,688				1,368,688					1,368,688
4-2	City of GR Community Development	Housing Rehabilitation Program	850,000	850,000				850,000					850,000
4-3	Disability Advocates of Kent County	Accessibility Services	25,000	40,000				40,000					40,000
4-4	Dwelling Place of Grand Rapids NHC	577 Grandville	-	75,000				-		75,000	-		75,000
4-5	Dwelling Place of Grand Rapids NHC	Martineau & Kelsey Apartments	-	2,400,000				-			-		-
4-6	Grand Rapids Housing Commission	Hope Community	500,000	900,000				-		-	-		-
4-7	Grand Rapids Nehemiah Project	Minor Home Repair Program	225,000	225,000				225,000					225,000
4-8	Home Repair Services of Kent County	Access Modification Program	100,000	124,200				120,000					120,000
4-9	Home Repair Services of Kent County	Minor Home Repair Program	514,088	565,220				547,520					547,520
Subtotal			\$3,582,776	\$ 6,548,108	\$ 0	\$ 0	\$ 0	\$3,151,208	\$ 0	\$ 75,000	\$ 0	\$ 0	\$3,226,208
5. Foster engaged, connected, and resilient neighborhoods													
Engaged and Connected Community													
5-1	Creston Neighborhood Association	Leadership and Civic Engagement	18,800	37,700			18,800						18,800
5-2	East Hills Council of Neighbors	Leadership and Civic Engagement	17,800	33,700			17,800						17,800
5-3	Easttown Community Association	Leadership and Civic Engagement	15,800	26,000			15,800						15,800
5-4	Garfield Park Neighborhoods Association	Leadership and Civic Engagement	26,500	27,825			26,500						26,500
5-5	Heritage Hill Association	Leadership and Civic Engagement	22,200	22,300			22,200						22,200
5-6	LINC UP Nonprofit Housing Corporation	Leadership and Civic Engagement	54,200	67,750			54,200						54,200
5-7	Midtown Neighborhood Association	Leadership and Civic Engagement	19,200	25,200			19,200						19,200
5-8	Neighbors of Belknap Lookout	Leadership and Civic Engagement	16,500	24,750			16,500						16,500
5-9	Roosevelt Park Neighborhood Association	Leadership and Civic Engagement	25,900	27,330			25,900						25,900
5-10	South West Area Neighbors (dba JBAN)	Leadership and Civic Engagement	24,100	30,264			24,100						24,100
5-11	West Grand Neighborhood Organization	Leadership and Civic Engagement	27,600	35,000			27,600						27,600
Subtotal			\$ 268,600	\$ 357,819	\$ 0	\$ 0	\$ 268,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 268,600
6. Improve community safety													
Safe Community													
6-1	Baxter Neighborhood Association	Public Safety	40,300	50,000	39,088		1,212						40,300
6-2	Creston Neighborhood Association	Public Safety	21,600	37,700	-		21,600						21,600
6-3	East Hills Council of Neighbors	Public Safety	20,400	38,500	-		20,400						20,400
6-4	Easttown Community Association	Public Safety	18,000	24,000	-		18,000						18,000
6-5	Family Outreach Center	Expanded Outpatient Program	80,000	88,000			80,000						80,000
6-6	Garfield Park Neighborhoods Association	Public Safety	30,500	32,025	-		30,500						30,500
6-7	Heritage Hill Association	Public Safety	25,500	25,500	-		25,500						25,500
6-8	Midtown Neighborhood Association	Public Safety	22,100	29,030	-		22,100						22,100
6-9	Neighbors of Belknap Lookout	Public Safety	19,000	28,500	-		19,000						19,000
6-10	Roosevelt Park Neighborhood Association	Public Safety	29,800	31,440	-		29,800						29,800
6-11	Seeds of Promise	Public Safety	47,400	150,000	47,400		-						47,400
6-12	South West Area Neighbors (dba JBAN)	Public Safety	27,700	35,279	-		27,700						27,700
6-13	West Grand Neighborhood Organization	Public Safety	27,600	35,000	-		27,600						27,600

Funding Recommendations for Activities Supporting the FY 2025 Neighborhood Investment Plan

Updated: 5/9/24 (ps)

		FY24 Award	FY25 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	SLFRF (ARPA)	HOME General	HOME-ARP	FY 25 Rec'md		
Opioid Remediation														
6-14	Catherine's Health Center		Outreach Medicine	-	737,259	-	-	-	240,000			240,000		
6-15	Cherry Health		Community Recovery Center	-	998,418	500,000	-	-				500,000		
6-16	Family Outreach Center		Community Treatment Team	-	96,000	96,000	-	-				96,000		
6-17	Pine Rest Christian Mental Health Services		SUD Education to Community Providers	-	37,117	37,000	-	-				37,000		
6-18	The Grand Rapids Red Project		Clean Works Harm Reduction	-	200,000	167,000	-	-				167,000		
Subtotal				\$ 409,900	\$ 2,673,768	\$ 86,488	\$ 800,000	\$ 323,412	\$ 0	\$ 0	\$ 240,000	\$ 0	\$ 0	\$1,449,900
7. Improve economic opportunity														
Economic Prosperity and Affordability														
7-1	AYA Youth Collective		Supportive Employment Initiative	-	25,000		25,000		-			25,000		
7-2	Grand Rapids Urban League		Housing and Economic Opportunity	45,000	48,000		45,000		-			45,000		
7-3	Hispanic Center of Western Michigan		Youth Employment Initiative	50,000	50,000		50,000		-			50,000		
7-4	Puertas Abiertas		Empower Latinx Survivors to Independence	-	62,500		30,000		-			30,000		
7-5	Steepletown Neighborhood Services		JobStart	50,000	60,000		50,000		-			50,000		
7-6	West Michigan Center for Arts and Technology		Adult Career Training	25,000	50,000		45,000		-			45,000		
7-7	Women's Resource Center		New Beginnings	25,000	25,000		25,000		-			25,000		
Subtotal				\$ 195,000	\$ 320,500	\$ 0	\$ 0	\$ 270,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 270,000
8. Enhance neighborhood infrastructure														
Mobility; Health and Environment														
Subtotal				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL				\$ 18,211,804	\$ 86,488	\$ 800,000	\$ 1,012,012	\$ 3,271,208	\$ 303,558	\$ 1,500,000	\$ 1,543,515	\$ 752,000	\$ 9,268,781	

Grant Administration and Contract Compliance

		FY24 Award	FY25 Request	JAG Admin	Opioid Admin	CDBG Admin	ESG Admin	HOME Admin	FY 25 Rec'md		
	City of GR Community Development		Grant Administration	1,103,214	1,117,775	\$ 19,219	\$ 60,000	\$ 883,859	\$ 24,612	\$ 130,085	\$ 1,117,775
0061	Heart of West Michigan United Way		Essential Needs Task Force	10,000	20,000			10,000			\$ 10,000
0071	Heart of West Michigan United Way		GR Area Coalition to End Homelessness	20,000	30,000			20,000			\$ 20,000
TOTAL				\$ 1,167,775	\$ 19,219	\$ 60,000	\$ 913,859	\$ 24,612	\$ 130,085	\$ 1,147,775	



CITY OF
GRAND
RAPIDS

THIS PAGE INTENTIONALLY LEFT BLANK

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.

ACEC - Actuarially Computed Employer Contribution Rates

The amount actuarially calculated each year that is required to be contributed by an employer to a pension plan's pool of assets in order to ensure there will be enough funds to pay promised pension benefits.

ADOPTED BUDGET

Plan of financial operation consisting of an estimate of proposed revenue and expenditures for the upcoming fiscal year. The budget is adopted by the City Commission annually in May.

AMENDED BUDGET

The Adopted Budget plus changes authorized by the City Commission throughout the fiscal year. (See also BUDGET AMENDMENT.)

ARPA – American Rescue Plan Act

ARPA was passed in 2021, and provides relief for individuals and businesses affected by the coronavirus pandemic. It includes funding for state, local, and tribal governments as well as education and COVID-19-related testing, vaccination support, and research.

AUDIT

A financial audit is an objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent. The audit can be conducted internally by employees of the organization or externally by an outside Certified Public Accountant (CPA) firm.

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.

APPENDIX G – GLOSSARY

ASSET

Property owned by the City, regarded as having value and available to meet debts, commitments, legacy costs or provide some other future benefit.

BALANCED BUDGET

A budget in which total expected revenues are equal to total planned spending, such that there is no budget deficit or surplus.

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.

BUDGET STABILIZATION FUND

Serves 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 citizens when the City experiences an economic downturn.

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.

CABINET

A grouping of one or more departments by function.

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. 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.

APPENDIX G – GLOSSARY

CARES Act – Coronavirus Aid, Relief, and Economic Security

The CARES Act, signed into law March 27, 2020, provides over \$2 trillion of economic relief to workers, families, small businesses, industry sectors, and other levels of government that have been hit hard by the public health crisis created by COVID-19.

COMPONENT UNIT

A governmental component unit is a legally separate organization for which the elected officials of the primary government (the City) are financially accountable.

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.

CO-RESPONSE

The Co-Responder model of criminal justice diversion pairs law enforcement and behavioral health specialists to intervene and respond to behavioral health-related calls for police service. These teams utilize the combined expertise of the officer and the behavioral health specialist to de-escalate situations and help link individuals with behavioral health issues to appropriate services.

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.

EGLE – Environment, Great Lakes, and Energy

The Michigan Department of Environment, Great Lakes, and Energy, formerly Michigan Department of Environmental Quality, works to safeguard Michigan's environment while supporting economic growth and development.

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.

APPENDIX G – GLOSSARY

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.

EQUITY INVESTMENTS

Appropriations designed to give people the tools, resources, and connections necessary to be fully engaged and prepared to benefit from the opportunities they seek.

FIDUCIARY FUND

A fiduciary fund is used when assets are held in trust for others and therefore cannot be used to fund the government's expenses. This includes resources held in a custodial capacity for specific purposes; government sponsored investment pools; assets held in trust for pension, post-employment benefit, and employee benefit plans; and various trust arrangements.

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 (FY)

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.

FTE – Full-Time Equivalent

FTE is a unit of measurement that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. An FTE of 1.0 is equivalent to a full-time worker, while an FTE of 0.5 signals a part-time workload.

APPENDIX G – GLOSSARY

GASB – Governmental Accounting Standards Board

The GASB is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP), for state and local governments in the United States.

GENERAL OPERATING FUND (GENERAL FUND or 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

The GFOA represents public finance officials who are involved in planning, financing, and implementing thousands of governmental operations throughout the United States and Canada. Their mission is to advance excellence in public finance.

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.

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.

APPENDIX G – GLOSSARY

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.

LIABILITY

Legal obligations payable to a third party (i.e., a promise to make a payment on a future date is a liability).

MAJOR FUND

A fund that meets certain criteria set by the GASB which indicates significant activities take place within the fund. Major fund activities are reported in a separate column in financial statements and may be subject to a separate audit opinion.

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.

NEIGHBORHOODS OF FOCUS (NOF)

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 NOFs experience the most disparate outcomes in income, educational opportunities, home ownership and wealth accumulation compared to other Grand Rapids census tracts and the city as a whole. These tracts represent 36% of the city's total 47 census tracts.

OPERATING INCOME

The excess of operating revenues over operating expenses.

APPENDIX G – GLOSSARY

PERFORMANCE-BASED BUDGETING

The practice of developing budgets based on the relationship between program funding levels and expected results from that program. This approach allows the City to make and justify budgetary changes that meet community needs and advance citywide priorities.

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.

RACIAL EQUITY

Racial equity is achieved when one’s race or ethnicity does not determine, in a statistical sense, how one experiences opportunity, power and life outcomes.

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

State Equalized Value, the market value assigned to real or personal property through an assessment process for property tax calculation. (See also Taxable Value).

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.

APPENDIX G – GLOSSARY

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).

WRDA – Water Resource Development Act

Encompasses various public laws enacted by Congress to deal with many aspects of water resources: environmental, structural, navigational, flood protection, etc.