



City of Grand Rapids

FY 2023 FINAL FISCAL PLAN



CITY OF
GRAND
RAPIDS

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CITY OF GRAND RAPIDS
FINAL FISCAL PLAN
FISCAL YEARS 2023 - 2027

MAYOR

ROSALYNN BLISS

CITY COMMISSIONERS

FIRST WARD

JON O'CONNOR

KURT REPPART

SECOND WARD

JOSEPH JONES

MILINDA YSASI

THIRD WARD

SENITA LENEAR

NATHANIEL MOODY

CITY MANAGER

CHIEF FINANCIAL OFFICER

MARK WASHINGTON

MOLLY CLARIN

CONTRIBUTING PERSONNEL

JENESSA CARTER
KEITH HEYBOER
REGINA PELL
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SCOTT SAINDON
GARRETT STRONKS

LORRIE FREEMAN
KAREN MENDEZ
NICOLAS SALAZAR
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, 2021.

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-FOURTH 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, 2021

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

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



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

Executive Director

Christopher P. Morill

Date: **December 27, 2021**

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July 1, 2022

Mayor and City Commissioners,

I am pleased to introduce the FY2023 Final Fiscal Plan with \$597,859,508 in total appropriations and \$164,273,324 for the General Operating Fund. This budget does not reduce essential services but enhances service delivery in key areas and proposes a property tax millage rate reduced from 8.9950 to 8.8331 (approximately 2% reduction). This is the third fiscal plan we have developed while facing multiple crises including the health pandemic, economic disruption, climate change, social/racial tension and calls for public safety reform. The FY2021 plan helped us navigate the uncertainty of an emerging pandemic, leverage Coronavirus Aid, Relief & Economic Security (CARES) Act and American Rescue Plan Act (ARPA) relief money and made space for the Police Department to begin implementing its new strategic plan. The FY2022 plan was informed by what we learned and how we adapted. We also established an initial framework for \$92 million in ARPA investments in which \$63 million is now projected to qualify as revenue replacement from FY2021 to FY2025 and the balance will be aligned to priorities established by the City Commission. Throughout, we consistently focused on making decisions that were guided by our strategy and values.

This Fiscal Plan anticipates a 4% increase in income tax revenues in FY2023 and then a 3% increase each year for FY2024-FY2027. The Fiscal Plan recommends capital investments of \$163.34 million in FY2023 and \$504.58 million across all five years (FY2023-2027). 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.

This FY2023 Fiscal Plan represents a continuation of fiscally sustainable essential services with an acknowledgement that recent events require us to address specific questions regarding improving public safety, accelerating police reform, increasing investment in oversight, ensuring equitable community engagement and supporting the community's equitable recovery and growth.

Since the killing of George Floyd and Breonna Taylor more than two years ago, the City of Grand Rapids has worked with community members to incorporate recommendations from its 12-Point Plan for public safety, SAFE Anti-Violence Strategy Report, Lamberth Traffic Stop Analysis, Task Force on Police Policies and Procedures and the Hillard Heintze staffing report into new approaches to public safety and policing as outlined in the Police Strategic Plan. Our commitment to developing

systemic changes in policing, accountability and justice remains steadfast. While we are determined to build upon past local efforts – including requiring independent investigations in officer involved shootings, implementing body-worn cameras, conducting traffic-stop analyses, civilianizing certain roles, creating policies that govern interaction with youth and with foreign nationals, instituting biased-crime reporting prohibitions, creating an independent oversight office, creating a civilian appeals board, implementing the community-led violence prevention initiative Cure Violence, revising use of force procedures, facilitating community-led violence prevention efforts through SAFE Pitch Nights and piloting police calls for co-response – the current moment requires us to ask the important question “what else can be done to prevent crime, prioritize de-escalation and increase the community’s trust in their Police Department?”

One month before this budget presentation, our community experienced the tragic death of Mr. Patrick Lyoya during an officer-involved shooting incident. This has been a difficult time for our community and people across the country as some have voiced feelings of frustration, anger and disappointment that deadly force was used by an officer. Likewise, this has also been a challenging time for our workforce and making sure public servants who are committed to helping others feel supported by their employer and their community. Moments like this require us to take stock of our reform efforts and evaluate where we must focus in the coming year. We remain committed to implement changes that increase positive safety outcomes, trust, transparency and accountability.

I am thankful for the work and commitment of all city employees and public safety personnel as we will use our strategic plan and equity value as guides for reform, including accelerating some of that work with investments included in this proposed budget. Throughout this budget process and beyond, we will continue to collaboratively seek innovative public safety reforms that intentionally remove and prevent barriers created by systemic and institutional injustice. For FY2023, annual resources for the Office of Oversight and Public Accountability has increased from \$405,781 to \$2.3 million and will allow the office to hire an additional full-time staff person, lead the coordination of additional police training for officers that is community informed and community engaged and addresses topics such as cultural competency and de-escalation that officers co-experience with community members, provide funding for OPA to more effectively engage the immigrant and refugee community and transfer the oversight of the body camera contract procurement and enforcement from Police to OPA.

The City also plans to utilize \$700,000 for the Police Department to partner with Network180, our Kent County Public Health Mental Health Authority Partner, for an enhanced mental health co-response mobile crisis intervention team. This will allow mental health and behavioral health clinicians to either co-respond or lead the response for certain calls for service for which civilians are more trained to respond than law enforcement. Our new Police Chief, Eric Winstrom, will continue to evaluate ways to improve police policy, services, relationships, and safety. The civilian Chief of Staff position that the City Commission

authorized for the Police Department, is currently vacant and provides an additional opportunity for the Chief to hire a new non-sworn person that will provide additional community-informed leadership to the department. I expect Chief Winstrom to engage the community over the next couple of months and shortly thereafter provide a report on his initial observations and plans for the department on ways to improve community-police relations and more effectively implement the Police strategic plan. The intentional investment of resources in areas outside of the Police Department along with budget reallocations to the Office of Oversight and Public Accountability has resulted in the proposed Police Budget accounting for 34.1% of the General Operating Fund in FY2023, which is less than the FY2021 adopted budget rate of 38.6%.

I have also maintained the \$2 million allocation in the budget for community-led participatory budgeting (\$1 million for the Third Ward, \$600,000 for the Second Ward and \$400,000 for the First Ward) to fund investments that are recommended by the community and have also allocated an additional \$1,000,000 for the Third Ward Equity Fund to make sure we intentionally invest in historically underinvested areas of our community.

Because of our commitment to fiscal sustainability and the reserves we set aside pre-pandemic under the Commission's policy direction, we have been able to maintain essential services and avoided major staff layoffs. This budget includes 1,667 authorized positions for FY2023, which is approximately 300 fewer positions than 2002 staffing levels at a time when we continue to see steady population growth and demand for services. We supported staff and their families throughout the pandemic by committing to safe working conditions and offering flexibility during the turbulent times. Over the last couple of years, our workforce served the community 24/7/365 through the largest challenge our country has faced in generations and continues to serve during one of Grand Rapids' largest challenges. Our strength and resilience served us well during the pandemic and we must once again call on you, ourselves and the community to be resilient, while also being open to needed changes, to help us navigate this extremely difficult moment.

We want to ensure that recovery is equitable for all communities. Equitable economic growth remains essential. Growing housing supply, especially affordable housing, remains a critical regional success factor. The nearly \$6 million allocated to the Affordable Housing Fund and potential growth of that fund based on the disposition of City Owned land at 201 Market Avenue will assist in creating more housing options. Affordable Housing Fund investments will begin this fiscal year to help drive creation of new housing. That work will be complemented by both annual and supplemental federal Community Development Block Grant (CDBG) and HOME program investments that are anticipated to:

- Support 625 households receiving financial assistance and supportive services to obtain or retain permanent housing; and 4,500 people completing intake assessments as a first step to create a housing plan to resolve homelessness.
- Support development of 211 new homes with approximately \$2.3 million of HOME-ARP funds reserved for future projects.

Complicating delivery of an equitable recovery, we now face the additional challenges of inflation, supply chain disruption and labor shortages in vendors and contractors that provide services to the City. The City and local employers are challenged to attract, hire and retain staff, which is compounded by what some have called the “great resignation.” Return-to-work practices are evolving in the business community, and this creates uncertainty with respect to income taxes. In addition to our local challenges, national and international challenges loom larger than they have in decades, with continuing uncertainty about the future trajectory and impacts of the pandemic, ongoing devastating and economically disruptive conflict in Ukraine, and urgent need for international cooperation to address critical global issues like climate change.

Considering all this, the FY2023-27 Fiscal Plan takes important steps toward additional police reform while maintaining the fiscal sustainability we achieved pre-pandemic in light of the continued uncertainty in the local, regional, national and international contexts. Specifically, development of the FY2023 budget was guided by the following strategies:

- Maintaining a continuation budget that recognizes and supports basic services (road/streets, water/wastewater, streetlights, parks, library, public safety, courts, refuse, economic development, community development, code compliance, permitting, tax assessment/collection, customer service and other support services) and recommends strategic investments that will enable the community to continue to move itself forward.
- Making judicious use of \$36.6 million of the \$92.2 million American Rescue Plan funds to ensure continuity of services in FY2023.
- Enhancing investments in public safety reform and significantly increasing resources allocated for OPA to enable it to help accelerate and guide change.
- Continuing progress on our equity journey with \$36 million in equity investments.
- Accommodating 11 staffing additions made by budget amendment during FY2022 and recommending 9 staffing additions in FY2023 (Parks – 3; Refuse - 3 Library –2; OPA – 1) to achieve strategic plan outcomes for a total of 1,667 authorized positions.
- Supporting asset management investments in our capital plan and meets the actuarially required contributions for pension and retiree health care obligations for a funded ratio of 86% based on \$92 million in pension liabilities.
- Ensuring fiscal sustainability.

Over the past two years and these last few critical weeks, our employees have remained steadfast in their commitment to delivering on our mission of elevating the quality of life through excellent City services. Our dedicated workforce stands ready to usher in a new era of progress that will drive Grand Rapids toward our vision of being 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. We are committed to continuous improvement and innovation across our entire organization.

The Strategic Plan Remains Our Roadmap

When the City Commission adopted our [Strategic Plan for FY2020 – 2023](#) in April of 2019, no one could have anticipated its timeliness. When the pandemic struck in early 2020, the City did not have to use precious time to scramble and create a roadmap. Instead, we doubled down our commitment to our values of accountability, collaboration, customer service, equity, innovation, and sustainability. We consistently relied upon the framework that we already had established in our Strategic Plan, which includes these six over-arching priorities:



Governmental Excellence

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



Economic Prosperity and Affordability

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



Engaged and Connected Community

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



Health and Environment

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



Mobility

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




Safe Community

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

Throughout FY2021 and 2022, we continued to enhance our performance management work, which allows us to demonstrate accountability to the commitments and desired outcomes we established in our Plan. In September of the last two years, we provided annual reports documenting the City's performance across each respective fiscal year ([FY2020 Annual Performance Management Report](#), [FY2021 Annual Performance Management Report](#)). In addition, in February of this year, the City presented a [FY2022 Mid-Year Update](#). During this meeting, the City Commission affirmed the following list of focus areas for FY2023, which includes and expands upon the six focus areas the Commission originally identified in the fall of 2020 (listed in the left-hand column). The icons included in the following list show alignment to the Strategic Plan priorities listed above.

FY2023 City Commission Focus Areas

Housing and Homelessness 

COVID Relief and Economic Recovery  

Participatory Budgeting 



Public Safety Reform  

Crime Prevention and Violence Reduction  



Fiscal Sustainability  

Climate Change  

Parks and Park Amenities 

Community Master Plan  

201 Market Development  

Talent Attraction and Retention  

The City has relied fundamentally on our Strategic Plan and the City Commission's focus areas to effectively drive budgetary, policy and process decisions over the last three years. Our experience with the Plan, as well as the maturing of our performance management program, has helped us understand how some minor realignment within the Plan will improve its use, help achieve important outcomes and increase transparency. Expected changes do not affect values, vision or strategy. We intend to share those updates this summer.

Advancing Our Commitment to Equity

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

Leading with equity includes being systemically and historically aware. Over the past year, we have seen more departments research and reflect on how their specific sectors/roles within local government are situated within other structures, how racial bias may be baked into their sector origins and operations, and where they can shift policy and practice to eliminate or reduce inequities within their span of control. City staff utilize the [Demographics Statement](#) published by the Office of Equity and Engagement to guide data collection, measurement and reporting by race, ethnicity, gender identity and geography, and the City's [Key Metric Dashboard](#) to be data-informed and equity-centered when assessing outcomes and who benefits from our services, programs, policies and hiring. City staff are offered a variety of equity and inclusion trainings, participation with our four employee resources groups and with the new annual Equity Champions cohort for staff to apply learning to City practice. The goal is to build capacity across the organization to use an equity lens in all that we do.

We are continuing to address systemic and institutional racism and disparities so Grand Rapids can achieve our vision to be nationally recognized as an equitable, welcoming, innovative and collaborative city with a robust economy, safe and healthy community, and the opportunity for a high quality of life for all. This vision and our Strategic Plan are our North Star. No matter the circumstances – whether comforting or challenging – our vision, which inspires our service to the community, remains constant. This vision continues to compel us to improve our community so that one's race, ethnicity, national origin, zip code, income, gender identity or sexual orientation will not be a variable nor determinate of quality-of-life outcomes.

As internal capacity and accountability grows, we are seeing more departments proactively embed equity into their efforts. A few examples include the Cannabis Social Equity policies, Community Master Plan process, Participatory Budgeting Grand Rapids (PBGR), and the proposed continuation of the Third Ward Equity Fund.

The Cannabis Social Equity Policy is a plan that welcomes this new industry, works to embed equity, and supports the expressed social justice goals of both the industry and community. The plan seeks to heal and stop the harm caused by

biased enforcement and disparate sentencing in the war on drugs. Key to this effort is the creation of a fund to be managed by a newly formed nonprofit to center justice, equity and healing both in investment, operations and board representation.

The City's Community Master Plan development process, an outline for how the community wishes to grow and evolve, is set forth by the Planning Commission and adopted by City Commission. It builds community consensus and defines a long-range vision for the future. City staff were intentional to lead with equity since the beginning of the process to update the Plan. In FY2021, they hired 20 diverse community liaisons to host and facilitate several engagement sessions to discuss the future of Grand Rapids and how the Plan can better represent and serve its residents. Both the facilitators and those engaged were representative of the racial diversity of our city. This intentionality continued with the formation of a diverse steering committee and embedding equity training for the committee over several sessions as a strategy to lead with and embed equity in the entire process.

In FY2022, we committed \$2 million in American Rescue Plan funds towards the City's first ever Participatory Budgeting (PB) pilot. Participatory budgeting is a democratic process that allows residents to determine how a specific allocation of public funds is spent. Participatory budgeting allows residents to identify, discuss, and prioritize public spending projects, and to ultimately vote on the projects that will receive funding in their wards. This funding was allocated in a way that considered disproportionate impacts of COVID-19 as well as historical investment within each ward, with \$1 million allocated to the Third Ward, \$600,000 to the First Ward and \$400,000 to the Second Ward.

Since last August, a nine-person PBGR steering committee – made up of three community members per ward – has been guiding this work in coordination with City staff. To date, they have made considerable progress, directly engaging with community organizations to conduct inclusive outreach that has resulted in the submission of more than 150 project ideas from across the city. In FY2023, the PB Steering Committee will select and refine proposals for public consideration and voting by early fall 2022. Winning projects will be brought forward to the City Commission for authorization and City staff will then begin working on implementation. The City has dedicated a total of \$175,000 in additional grant funds to cover various operational costs in FY2023. This additional expenditure brings the City's total commitment to this program to \$2.2 million.

Our FY2023 approach to equity also includes building on the initial \$750,000 in investments made in the Third Ward in FY2020. We continue to be mindful that past budgeting practices have unintentionally resulted in infrastructure and programs not always being distributed equitably across the city. Below are some of the initial investments made in FY2020 with the initial allocation of \$750,000 specifically to address some of those inequitable patterns:

1. Keeping People in Their Homes project with Next Steps of West Michigan - \$232,500
2. Seeking Safety Support Services Fund in partnership with the Family Outreach Center - \$35,000
3. Lead Awareness and Education for Well Design Studio to accelerate outreach activities - \$50,000
4. Business Retention Incentive Program run by the Economic Development Program - \$200,000
5. Allocated remaining \$232,500 to the Economic Development Department for targeted Third Ward relief during the COVID-19 pandemic.

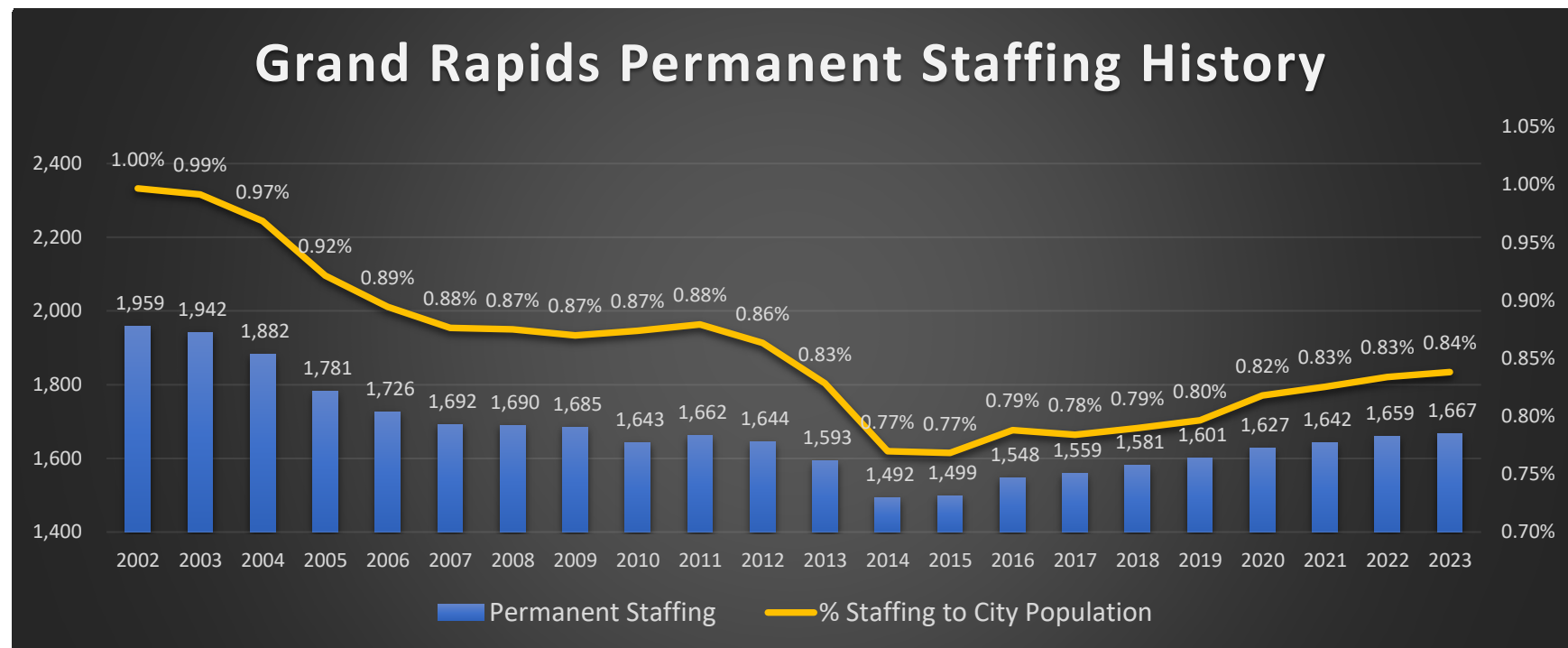
With PB investments yet to be identified as of the formulation of the FY2023 Fiscal Plan, I recommend an additional investment of \$1,000,000 in FY2023 for the Third Ward Equity Fund as a means of carrying forward more immediate investments with the understanding that PB project selection may result in multi-year project schedules. This fiscal year, I recommend consideration of investment in a way that provides for multi-year planning for the Third Ward Equity Fund by introducing the concept of allocating a portion of new revenues received to this purpose.

Attracting and Retaining a High-Quality Workforce

Addressing workforce issues will be a major factor in our recovery as a region, state and nation. We operate in a competitive space that is full of choices for employees and employers, and the current economic environment has given workers more autonomy and choice when it comes to choosing an employer. We made the right decision when we maintained staffing at the onset of the pandemic and our staff served us with distinction in a tough environment. We remain an attractive employer, but we must be responsive to competitive forces in the labor market and continue our evolution into an employer of choice. We must consistently attract and retain the talent necessary to achieve our strategic outcomes. It is important to note that this challenge exists across all lines of work, from clerical and trades to public safety and professional roles.

We must continue to invest in the support of our talent, not just in terms of competitive wages but also in developing supportive environments as reflected in our growing programs addressing flexible work arrangements, wellness and employee development. As of this writing we are in negotiations with each of our bargaining units, which will establish both monetary and, to some degree, non-monetary conditions for our employees over the next three years. In FY2023, our attention will turn toward securing a new three-year contract for administration of our employee healthcare, which could have additional impacts on our budget forecasts in the coming years.

While we continue to see success in meeting our employee retention goal of keeping turnover below 10%, the employment environment continues to get more competitive. In the first six months of FY2022, our workforce turnover rate was just 6.3% while our vacancy rate currently stands at 9%. Therefore, while we have relatively low employee turnover rate, the rate/speed of filling the positions in this competitive market remains a concern and we must find ways to make sure we remain competitive when attracting and retaining talent. The Human Resources Department plays a critical role in maintaining our workforce. In the past nine months they have helped recruit and hire 209 full-time and part-time staff. While the City's staffing level is almost 300 positions lower than 2002, the population of the city increased by nearly 6% since the last census and has created demand for additional and different municipal services.



The Economy and Our Financial Resilience

As of the writing of this letter, the Coronavirus infection rate for Kent County remains low following the dramatic drop from its all-time high over the past winter. There are encouraging signs that the pandemic is transitioning to an endemic phase, with a significantly improved public health situation, yet continuing need for the City to manage through the economic repercussions of this multi-year event. Currently, it is anticipated that the economy will continue to rebound during calendar year 2022. However, economic growth is expected to slow from its 2021 pace based on several constraints including elevated inflation, tight markets for labor and key raw materials, and increased public debt. Because of the large amount of federal debt issued to fund relief and recovery efforts (national debt now exceeds 80% of Gross Domestic Product) growth in some sectors may be sluggish over the next decade as debt issuance for new projects slows and more resources are dedicated to debt service. As of March 2022, inflation rose by 8.5% over the past year, which is the steepest increase in 40 years. Among the factors driving inflation are labor costs and high demand out-pacing availability of goods and services. To control rising inflation, the Federal Reserve already has implemented the first of a planned series of rate increases. Put simply, increasing the cost to borrow money is anticipated to slow inflation by tempering demand. For individuals the cost of housing, food and services is going to be greater in the coming year.

For the City, this means that the cost to maintain current services will be notably higher than last year. Departments were directed to take anticipated contractual, labor and material cost increases into account in formulating their FY2023 budget requests. While near-term inflation likely will exceed the long-term trend for the next few years, supply chain issues that were most pronounced during the first two years of the pandemic now are starting to improve. For FY2023, the City will continue to rely on the Strategic Plan for decision making. Existing services will be maintained. The City will continue to leverage external state and federal financial resources where possible.

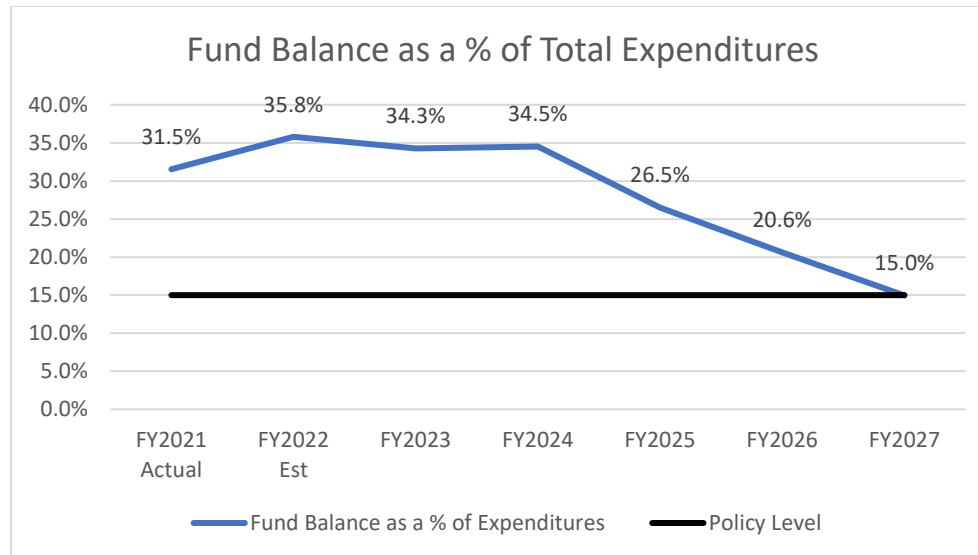
The prudent financial policies implemented after the 2008 recession positioned the City well in this recession to absorb an array of challenges including supply chain shock and cost variability. Due to strong reserves at the start of the pandemic, the City was able to maintain services and deferred the need for hasty spending adjustments. To date, the City has been positioned to make thoughtful decisions and adjustments to the pressure brought on by the pandemic. As a result, any adjustments that were implemented did not impact the delivery of services and we imposed no negative impacts on our partner organizations and community.

Leveraging external funding opportunities remains critical for the City, especially with the looming threat of another economic slowdown predicted within the next six months as inflation becomes an increasing factor. The American Rescue Plan Act (ARPA) grant the City was awarded allows the City to continue to maintain essential services as well as assist in spurring

local economic recovery and growth. We will continue to explore innovation projects that can bring down the cost of delivering services and improve efficiencies. To help spur the local economy we are also using one-time relief money to help local businesses that could sustain or grow employment in the region and help bolster income tax receipts. Should another economic recession impact the City, there will need to be a re-prioritization of services outside of the programs the City is legally mandated to support.

The FY2023 Fiscal Plan was developed in concert with our adopted budget guidelines and fiscal policies. An in-depth discussion is included later in the Budget Basics section of the Fiscal Plan. A more detailed description of performance against our Fund Balance, Budget Stabilization Fund and Police Department expenditure guidelines is shown below:

- **Maintain a General Fund policy level fund balance of at least of 15% of General Fund expenditures.** Through FY2021, this reserved fund balance grew to \$47.3 million or 31.5% of General Operating Fund (GOF) expenditures because of receipt of state and federal relief funding. The projected ending fund balance for FY2023 is 34.3%. Per the graph below, it is evident relief funding is supporting the GOF for the next few years as fund deficits impact the fund balance levels. This imbalance will be discussed later in this letter in the section, “Statement of Operations, General Operating Fund.”



- **The Budget Stabilization Fund has a policy level of 10% of General Fund expenditures.** As projected in FY2023, the Budget Stabilization Fund (BSF) balance will remain at \$14.3 million, or 8.7%. Additions may only be

made to the BSF in years where GOF operating revenues exceed expenditures. As General Fund expenditures have increased, the Commission has not had the opportunity to contribute to the BSF in recent years because the guidelines prohibit relief funding being used as operating revenue and therefore cannot be transferred into this fund.

- **Police Services – minimum of 32% General Operating Fund support.** The FY2023 Fiscal Plan remains focused on implementation of the [Grand Rapids Police Department Strategic Plan FY2021-2023](#) under Police Chief Eric Winstrom’s leadership. The FY2023 budget includes focused investment on innovation and change, reform, running academies to fill vacancies, improve training resources for officers and other investments which will help drive desired outcomes. Recommended Police allocation of GOF expenditures for FY2023 is 33.97%, which is less than the FY2022 level of 35.8% and the FY2021 level of 38.6%. The Chief will continue to look for opportunities to improve reform, relationships, and trust in the community and department as he continues to adjust to a new department and city during this difficult time.

All other budgeting policy guidelines are outlined in the “Budgeting Basics” section of this Fiscal Plan.

FY 2023 Revenue Overview

As the cost to deliver services is expected to rise over the next year, revenue growth remains critical. The below section outlines projections for income tax, which is the largest revenue source for the General Operating Fund, Capital Reserve Fund, Sidewalk Repair Fund and Vital Streets Fund. Property tax and the proposed millage rates are also discussed in this section. For more detail on financial performance of the City's other revenues please refer to the "Revenue Overview" section of this fiscal plan.

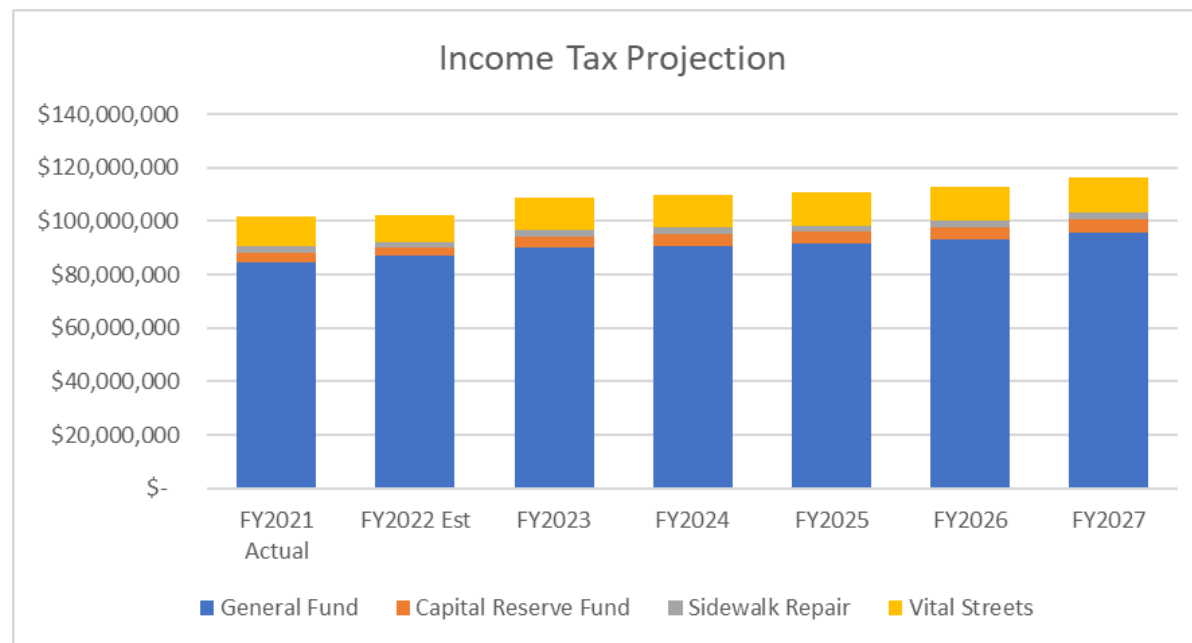
Income Tax Revenues, Actual and Projected

With the close of FY2021, the City experienced an income tax reduction of just 2.65%. This better-than-expected performance was due to a variety of loss-mitigating actions. The first, and perhaps most critical, was focusing on the backlog of compliance work. By investing \$50,000 in temporary staffing mid-year FY2021, the City increased its compliance receipts by 57%. Compliance work refers to income tax receipts owed to the City from prior tax periods. The City did not do compliance work between 2007 and 2017, resulting in a backlog. The Income Tax Department will continue to work through this backlog over the next couple years which will help to sustain revenue. It is important to note that this source eventually will level off to a much smaller annual amount as more payers come into compliance. The second major impact that helped offset income tax was the Michigan Supreme Court decision in Honigman Miller Schwartz & Cohn, LLP v. the City of Detroit. This case focused on where services are performed versus where they are delivered. The case was appealed and resulted in a favorable verdict for the City of Detroit. As a result, the City of Grand Rapids did not have to issue approximately \$5 million in income tax refunds as was previously expected.

The City also did not experience the expected magnitude of negative revenue impacts from work-from-home policies that businesses implemented during the pandemic. While refunds did increase by nearly \$7 million between FY2020 and FY2021, the future of the nonresident withholding remains uncertain. The reason some people may not have chosen to allocate their wages may be because people saw the pandemic as short term and did not go to the trouble of substantiating wage allocation. The Income Tax Department is still trying to decipher what the future trend of wage allocation of people who work in the City but also work from home will be. The City does hear anecdotally that a lot of businesses in the City are choosing to allow their employees to allocate their time partially or completely.

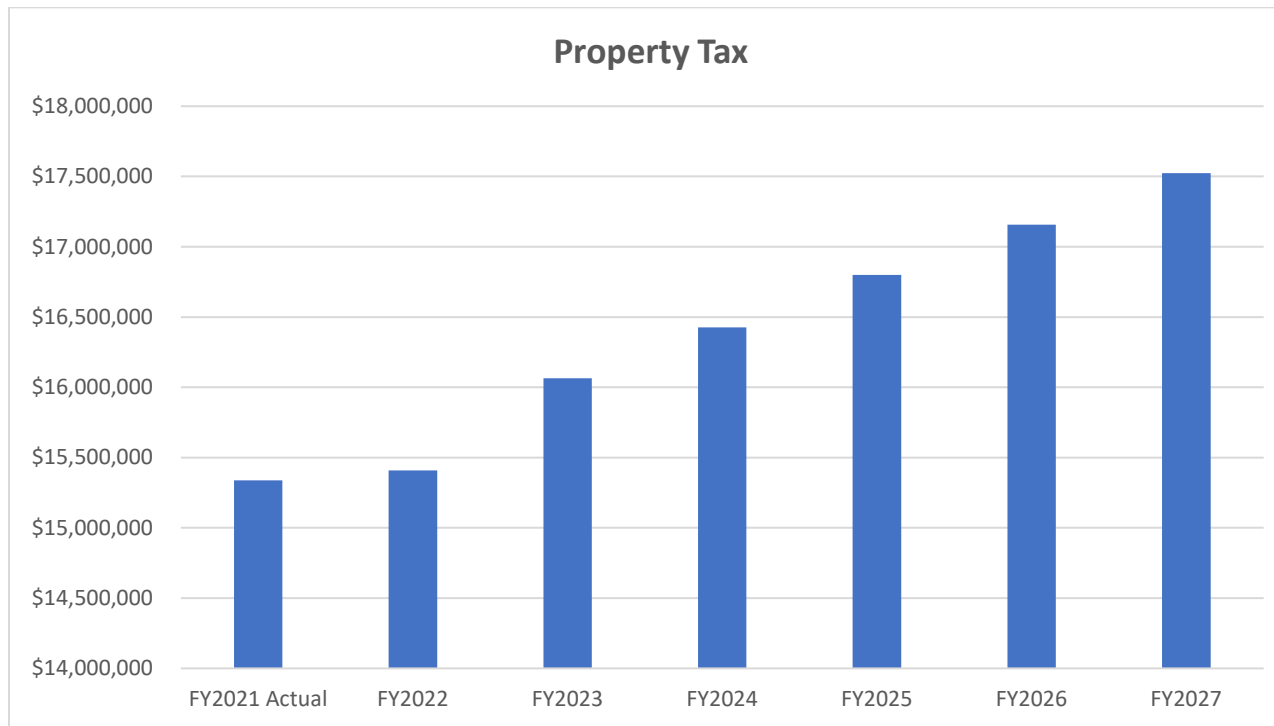
One other factor that improved income tax performance in the past year is the effect of the federal stimulus payment provided to individuals. Taxpayers were able to accelerate payment of City income tax payment plans.

The City is anticipating growth in income tax receipts between FY2022 and FY2023. Based on current performance, the City expects to see an increase of over 8% in FY2022 income tax revenues. With the economic factors already discussed, the City expects income tax growth to be 4% in FY2023 and then level off to about 3% through FY2027. These growth rates are inclusive of the efforts the City is putting into encouraging economic growth locally which we hope will more than offset inflation-driven expenditure growth.



Property Tax Revenues, Actual and Projected

Property tax revenues, currently the City's fifth largest overall source of funds, are projected to grow steadily through FY2027. Because of various State legislative actions as well as voter approved changes to amend State law, property tax growth and revenue are limited. More details of the General Property Tax Act, the Headlee Amendment of 1979 and Proposal A of 1994 impact on property taxes can be found in the "Revenue Overview" section of this Fiscal Plan. The growth across the five-year forecast is approximately 9%.



The housing market remains very strong. The property tax millage rate is estimated to decrease by 0.1619 for FY2023.

Proposed 2022 (FY2023) Property Tax Millage Rate

	2021 (FY2022)	2022 (FY2023)	Increase (Decrease)
City Operations	5.8129	5.6861	(0.1268)
Library	0.3576	0.3498	(0.0078)
Promotional	0.0087	0.0080	(0.0007)
Refuse	1.6000	1.6000	0.0000
Parks II	1.2158	1.1892	(0.0266)
Total	8.9950	8.8331	(0.1619)
City Operating:			
General Operating	2.6144	2.5301	(0.0843)
General Capital	1.2500	1.2500	0.0000
Library Operating	1.9485	1.9060	(0.0425)
Total	5.8129	5.6861	(0.1268)

FY 2023 Budget Overview - A “Continuation” Budget

A “continuation” budget means the City will continue to maintain the current level of City services and rate of progress on strategic objectives. This budget adjusts for contractual increases that are unavoidable including legal obligations, debt service, labor contract terms, and other agreements that have previously been approved for payment by the City Commission. While the departments have spent time examining outstanding contracts and, in some cases, have found room for renegotiation to create savings, overall, most items related to labor, supplies or contractual services are increased. Departments have worked to offset costs where possible, but inflationary pressures and supply chain disruption are resulting in net increases. The result is a GOF budget that grows by only 5.3% in the face of inflationary growth that exceeds 9% over the last year.

The total FY2023 appropriations request is \$597,859,508.

The appropriation request for the General Operating Fund (GOF) is \$164,273,324. The assumptions used to develop the FY2023 Fiscal Plan include:

- 1) An increase of income tax revenues in FY2022 of 8%
- 2) Income tax: 4% increase in FY2023, 3% growth in FY2024-2027
- 3) Ensure the continuity of operations and maintenance of services at FY2022 operating levels
- 4) 4.25% annual income tax capital set-aside
- 5) Follow Vital Streets and Parks Maintenance of Effort Investment Guidelines
- 6) Meet the 32% minimum requirement for GOF support of the Police Department
- 7) Reserve a minimum \$1.5 million for contingent appropriation
- 8) Assume annual lapse of \$4.9 million in the GOF for FY2023 and set the lapse at 3% of pre-lapse GOF expenditures for FY2024-2027
- 9) Continue to use metrics to guide decision making and maintain alignment with the City's Strategic Plan
- 10) Fully fund Actuarially Computed Employer Contribution (ACEC) rates for both City Pension Plans and the three Retiree Trust Funds

Statement of Operations, General Operating Fund

The below table shows the General Operating Fund forecast through Fiscal Year 2027.

	FY2021 Actual	FY2022 Estimate*	FY2023 Budget*	FY2024 Budget*	FY2025 Budget	FY2026 Budget	FY2027 Budget
Beginning Fund Balance	\$38,139,917	\$47,281,686	\$56,271,390	\$56,297,117	\$56,322,892	\$44,984,185	\$35,261,926
Revenue*	159,154,932	166,181,678	164,299,051	163,250,202	158,361,644	161,274,023	165,025,850
Expenditures	150,013,164	157,191,973	164,273,324	163,224,427	169,700,351	170,996,282	174,230,086
Net Revenue	9,141,768	8,989,705	25,727	25,775	(11,338,707)	(9,722,259)	(9,204,236)
Ending Fund Balance	\$47,281,685	\$56,271,390	\$56,297,117	\$56,322,892	\$44,984,185	\$35,261,926	\$26,057,690
Fund Balance as a % of Expenditures**	31.5%	35.8%	34.3%	34.5%	26.5%	20.6%	15.0%

*ARPA revenue replacement applied in fiscal years 2022, 2023, and 2024 totaling \$30,310,944 to achieve 15% fund balance relative to expenditures at the end of five-year forecast and stay in compliance with policy level

**Fund balance policy level is 15%

The City must continue its path of transformative change to help correct the running deficits estimated to extend across the last three fiscal years of the five-year planning period. The General Fund is experiencing a structural deficit which means expenditure growth is outpacing revenue growth. Income tax is rebounding but is not back to the pre-pandemic levels. This is because individuals continue to allocate wages due to work from home allowances related to statewide orders. There also are businesses that closed permanently because of the pandemic, specifically in the food service industry, and it is not evident that other businesses have entered the market to replace those that left. On top of the lagging revenues, expenses continue to grow due to inflation and supply chain disruption. Cost savings and/or additional revenue growth will need to be achieved to sustain the current level of City services. In the short term, relief grant money is supporting General Fund operations, but the City will be faced with having to consider future service reductions if the correction to the projected operating deficits is not achieved. Over the next year, the City plans to focus on efforts to spur income tax growth as well as look internally to leverage new cost efficiencies and find opportunities for savings.

Government & Legislative Affairs Advocacy Efforts & Outcomes for State and Federal Relief

As the City of Grand Rapids, like many cities across the country, faced dire financial shortfalls due to the COVID pandemic, the Office of Government & Legislative Affairs advocated for state and federal funding to keep critical operations funded to not only respond but now recover from the pandemic. The City has received historic investments that will allow transformational projects to occur that otherwise may not have happened for years to come. We are just now beginning to see some of these dollars flow from the federal government through the State for critical infrastructure and jobs initiatives.

As part of the federal American Rescue Plan Act (ARPA), which was signed in March of 2021, the State and Local Fiscal Recovery Fund provided direct aid to cities, regardless of size. The City's ARPA allocation was \$92 million and the current spending plan is discussed in more detail below.

The \$1 trillion Infrastructure Investment and Jobs Act was signed into law by President Biden in November of 2021 with \$10 billion for the State of Michigan for roads, bridges, transit, water, electric vehicles, broadband, and climate change.

The Michigan Legislature has just appropriated the first significant amount of federal infrastructure and ARPA dollars in a \$4.7 billion supplemental spending bill for the current fiscal year. As a result of this significant and historic investment, grant funding opportunities will be available for many of the City's priorities including:

- Wastewater and drinking water infrastructure, addressing emerging contaminants, replacing lead service lines;
- Expansion of affordable housing, creating a Missing Middle Housing Gap program to increase housing, incentivizing energy efficiency and health improvements for single and multi-family properties and to provide energy assistance;
- Local parks and recreation; and
- Roads, bridges, transit and mobility.

The City of Grand Rapids also received community project funding in the FY2022 federal omnibus appropriations act that was signed on March 15, 2022. Three projects received funding in the form of an earmark as follows:

- \$180,000 for the Grand Rapids Police Department Mental Health Crisis Co-Response Pilot Program;
- \$600,000 for the Cure Violence Grand Rapids program; and
- \$700,000 for the Grandville Avenue (recently renamed César E. Chávez Avenue) road project.

Recently, our federal representative advanced the \$7.2 million Cascade Township Watermain, Grand Rapids Airport project to the House committee for consideration for appropriation authority as part of the Federal Water Resources Development Act (WRDA) Reauthorization process. This would help address the issues of PFAS contamination in private groundwater drinking wells in the Burger/Goodwood neighborhood by extending watermain to residents there. Per the Michigan Department of Environment, Great Lakes, and Energy (EGLE), contamination is linked to chemicals used by the Gerald R. Ford International Airport which is located to the southwest of this neighborhood. The City's legislative affairs team will also continue to advocate for additional Public Safety Reform legislation at the state and federal level.

American Rescue Plan Act Funding and Investments

Below is the updated spending plan for the City, State and Local ARPA funds allocated for the City of Grand Rapids. This direct allocation is only one of a few different vehicles of relief funding currently being used by the City.

	FY2021/22	FY2023	FY2024/25	Total
Revenue Recovery				
General Fund	\$14,525,944	\$9,185,000	\$13,315,000	
Mobile GR	\$5,542,859	\$5,000,000		
61 st District Court	\$1,496,278		\$4,025,000	
Other Funds*		\$10,000,000		
Total Revenue Replacement	\$21,565,131	\$24,185,000	\$17,340,000	\$63,090,131
Medical Expenses (staff testing/ treatment)	\$1,102,501	\$500,000		\$1,602,501
PPE, Worksite Safety	\$71,004			\$71,004
Homeless outreach team and Fire Dept OT	\$4,372,520	\$3,500,000		\$7,872,520
Small Business Assistance	\$500,000	\$1,000,000		\$1,500,000
Special Events & Other Support	\$207,619	\$300,000		\$507,619
Broadband Connectivity Project	\$80,000	\$100,000		\$180,000
Administrative Support/Compliance	\$200,000	\$400,000	\$200,000	\$800,000
Other Targeted Investments				
Participatory Budget		\$2,000,000		\$2,000,000
Affordable Housing/Vulnerable Populations	\$580,000	\$5,500,000		\$6,080,000
Violence Reduction/Co-response	\$300,000	\$2,100,000		\$2,400,000
Reserve			\$6,175,725	\$6,175,725
Total	\$28,978,775	\$39,585,000	\$23,715,725	\$92,279,500

**Anticipated ARPA revenue replacement may be needed to be allocated to stabilize other funds due to outcome of labor negotiations.*

The U.S. Department of Treasury released the Final Rule guidance on these funds in January 2022. The City used the Strategic Plan and the Commission near-term focus areas as a guide when considering any adjustments to the spending plan. The City does anticipate future adjustments to the ARPA spending plan as additional revenue sources may surface, economic conditions may change or efforts from other governmental entities and stakeholders may result in the need for investment adjustments in certain priority areas.

All relief funds must be obligated by December 31, 2024, which is halfway through the City's FY2025, and then expended by December 31, 2026.



Investments that Advance Equitable Outcomes

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

While FY2021 strategies related to equity were more numerous and robust than previous years, it was evident that more improvement was needed for the FY2022 budget process. Improvements incorporated this budget year included expanding data collection to include grant funded equity strategies, updating the A360 budget entry system for more specific reporting on capital project equity intentions, clarifying equity versus diversity and inclusion efforts, and revising the budget training modules. We also determined that equity in capital projects is best determined through actual investments in (dollars paid to) Micro-Local Business Enterprises (MLBEs) and diverse vendors, and that Engineering and Purchasing policies and practices needed revision to center equity in requests for proposals (RFPs), requests for qualifications (RFQs) and contracting. Throughout FY2021 and FY2022, we have been working on implementing City-wide processes that will enable

us to accurately track and report on direct investment in MLBEs and diverse vendors. With the new ERP system coming onboard soon, it was determined that selecting a new financial system that meets our MLBE data needs is the more effective than incomplete patches to our current system.

The Director of Equity and Engagement reviewed 129 strategies departments submitted to advance equity for FY2022. The number of submissions increased from the previous year, and just as important, the quality of submissions improved to focus more on policy, practice change and more direct equity strategies. Many of the strategies submitted did not require a direct budget allocation beyond staff time to make the policy or practice change, while other strategies required a financial investment. The department budget meetings also served as opportunities to discuss departments' equity strategies and staff diversity. The FY2022 budget included more than \$25 million in equitable operating investments.

The FY2023 Fiscal Plan recommends more than \$36 million in direct City investment that will contribute to more equitable policies, practices and/or outcomes. Some examples of those investments include, but are not limited to:

Governmental Excellence

- GVSU Police Academy Sponsorship Hiring Model - \$520,696
- Fire Department Cadet Program and Expanded offering of Fire Candidate Physical Agility Test (CPAT) - \$100,000
- Expansion of Hire Reach & NOF Recruitment - \$40,000
- Expansion of Income Tax assistance hours - \$13,000
- Employee Resource Groups (ERGs) - \$35,000
- New general Equity Analyst position and support for policy review - \$200,023
- Staff Diversity, Equity and Inclusion Training – \$53,800
- GVSU/MSU executive internship program - \$50,000
- Diversity audit of Library collections - \$4,000
- Implement new Clean Slate legislation at the 61st District Court - \$45,000
- Community expungement fairs - \$10,000
- Michigan Indigent Defense Fund and Support - \$1.9M (Grants)
- Performance management tools and strategic planning sessions - \$29,550
- Legislative affairs support - \$108,000
- Innovation program and position - \$195,314
- Water/Environmental Services community career exploration outreach - \$20,000

- Expanding locations for customer payments - \$50,000
- Third Ward Equity Fund - \$1,000,000

Economic Prosperity and Affordability

- Affordable Housing Fund Commitment - \$5 million (ARPA)
- Personal belongings storage for persons experiencing homelessness - \$200,000 (ARPA)
- Community Master Plan - \$250,000
- Principal Resident Exemption (PRE) Communication and Awareness - \$3,500
- Technical Assistance/Support for construction MLBEs (The Affiliate Hub) - \$10,000
- To College Through College (T2C) Studio - \$95,000 (Grant)
- Grand River equity initiatives - \$219,000 (Grant)
- Code Compliance Special Case Action Team - \$75,000 (Grant)
- Eviction Prevention Program dedicated MDHHS benefits specialist - \$70,000 (GOF)
- HOME Investment Partnerships Program (HOME) investment in affordable housing - \$1.65 million (Grants)
- HOME-ARPA investments in homelessness prevention and affordable housing - \$1.58 million (Grants)
- Homelessness Coordinator position - \$132,000 (GOF and grants)
- CDBG-CV investments in homelessness prevention and economic prosperity - \$967,000 (Grants)
- African and Black Expo - \$50,000
- MLBE/MBE/WBE - Builder's Exchange Affiliate Membership - \$10,000
- Small business assistance - \$1 million (ARPA)
- Corridor economic recovery & public safety - \$150,000
- Restructuring mowing RFPs and contracts to be more accessible to small businesses - \$100,000
- SMART Zone Operator Contracts - \$1.5 million
- Free event management training - \$2,000
- Equitable Special Events sponsorship & capacity building program - \$500,000 (ARPA)
- Cannabis Social Equity Policy and Cannabis Manager - \$140,192

Engaged and Connected Community

- Neighborhood Match Fund - \$150,000
- Neighborhood Summit - \$60,000
- Neighborhood Leadership Academy & capacity building - \$50,000
- Language access and hearing assistance - \$20,000
- Youth social justice training - \$5,000
- Elections bilingual communications & outreach strategies - \$45,200
- Neighborhood organization support - \$335,000 (Grants)
- Library community outreach kits - \$15,000
- Community Engagement framework creation - \$200,000 (Grant and GOF)
- Participatory Budgeting - \$2.29 million (ARPA and GOF)
- OPA Community Engagement & Outreach - \$150,000
- Expanding broadband internet access at City parks- \$100,000 (ARPA)

Health and Environment

- Grand River water quality visualization - \$462,000 (Grants and GOF)
- Climate Action and Climate Vulnerability Assessment - \$21,500
- E.H. Zero Implementation & Healthy and Sustainable Buildings Policy Specialist - \$110,000 (Grant)
- Cannoemobile - \$15,000
- Free summer day camp - \$263,000
- Thrive Outside engagement - \$251,371
- Subsidized refuse services - \$43,000
- Water bill financial assistance - \$212,399
- Neighborhood Clean Ups - \$75,000
- Lead service line replacements focused in Third Ward Neighborhoods of Focus - \$5.03 million (Grant)
- Housing lead-based paint remediation - \$1.8 million (Grants)
- Lead Programs Specialist position - \$125,000
- Multifamily recycling pilot - \$160,000 (Grant)

Mobility

- Continuation of the sidewalk snow assistance pilot - \$100,000
- Transportation Pass program development - \$100,000
- Neighborhood of Focus (NOF) Transportation solutions (i.e. Car share pilot) - \$250,000
- Downtown Area Shuttle (DASH) - \$2.5M

Safe Community

- Cure Violence - \$875,000 (Variety of Sources)
- Boys & Girls Club - \$84,000
- Know Your Rights curriculum - \$7,000
- CLEAR Program \$5,000
- SAFE Taskforce - \$100,000
- OPA funding for community-informed Police training - \$100,000
- Additional OPA staffing capacity - \$250,000 (Grant)
- OPA operations - \$1.38 million
- Mental health mobile crisis police co-response with Network180 - \$700,000 (ARPA)

Additional FY2023 planned equity work that does not have a direct budget allocation associated beyond regular staff time and in some cases, expenses paid through donations, leveraged external funds, and in-kind services from partners, include, but are not limited to:

- Embed equity in Professional Services for City projects (revise RFPs, RFQs, contract selection and reporting changes)
- Mobile GR review of fees, fines and related policy/practices that are corrective in nature to assess disparate impact and make policy change recommendations to eliminate bias impact
- Breaking down large bids into smaller contracts and intra-department RFP for similar work to make opportunities more accessible for smaller businesses
- Grand Rapids Police Department Drive for Success that includes Know Your Rights curriculum
- E.H. Zero leveraging an additional \$500,000 in external grants toward program

- Community Collaboration on Climate Change (C4) effort leveraging \$225,000 in external funding
- City Attorney's Community Engagement Program (CEP)
- City leadership on steering committee of the Welcome Plan for Kent County
- Equity strategic partnership for River for All project and governance
- Piloting new recruitment model for Fire to increase diversity
- Parks capital project equity-based prioritization framework
- Update the City's Strategic Plan through equity lens and incorporate relevant recommendations from the Welcome Plan
- Intentional outreach to diversify election workers to reflect the racial, ethnic and language representation of the community
- GRow1000 program to place over 600 youth in meaningful jobs at area employers
- Internal City provided equity and MLBE training to staff and advisory groups
- Expanded Ride to Read program – a partnership with The Rapid
- Publish biannual demographics report of all City boards and commissions
- Improve data collection and analysis of contractor and subcontractor diversity initiatives
- Implement Equitable Development Evaluation Matrix
- Inclusion Plan for Economic Development incentives expected to leverage \$10M
- Language Access Policy implementation
- IT policy review, with a focus on equity and inclusion
- Finance Rotating Internship Program
- Department workplace culture assessments and strategies
- Promote equity structures and need for DEI with other municipalities

Investments by Strategic Plan Priority



Governmental Excellence

Progress during FY2022 has been driven by maintaining services. At mid-year, 67.66% of all of the activities that the City is tracking under the Governmental Excellence priority within the Strategic Plan were either completed or on track.

Some Key FY2022 Accomplishments

- **Commission's Fiscal Sustainability focus area:**
 - Maintained stable Aa2 (Moody's) and AA (S&P) bond ratings
 - Leveraged \$16 million in ARPA funding for revenue recovery across FY21 and FY22
 - Approved a \$400,000 per year contract for financial administration, oversight and reporting support for Federal and State grant monies related to ARPA
 - Proposing legislation to amend State law (Public Act 20) to allow the City to capture a higher return on investments by allowing the use of a broader set of securities. The investments would still focus on the principles of safety, liquidity, and yield in that order.
 - Begin implementing an employee innovation project focused on reusing or composting wood chips in Parks and Recreation
 - Completed mapping of the current Enterprise Resource Planning (ERP) system, CGI A360, to better define business processes in order to help scope the procurement of a new ERP system and issued a Request For Proposals for new ERP system
 - Awarded the Government Financial Officers Association Distinguished Budget Presentation Award for FY2022 Fiscal Plan (34th consecutive year)
 - Secured nearly \$1.5 million in federal community project funding for three specific programs: Cure Violence, Mental Health mobile crisis police co-response and rebuilding César E. Chávez Avenue SW
 - In the current State budget, secured \$7 million for the Grand Rapids WhiteWater river restoration project and \$55 million was just recently appropriated to DGRI for the Grand River Greenway Initiative. An additional \$1.625 million appropriation was made to the City's water system for PFAS remediation at the Gerald R. Ford International Airport, and a \$10 million appropriation to Kent County for initial work on the Wealthy Street/US 131 road project, that will be implemented by the City at the County's request.

- Working with our state and federal delegation to seek funding opportunities for other legislative priorities including Martin Luther King Park Lodge and Roosevelt Park improvement projects; infrastructure projects including floodwall enhancements in our downtown corridor; PFAS remediation; new fire stations that would provide on-site training opportunities; and the installation of solar at Butterworth Landfill to meet our renewable energy and carbon reduction goals as well as offer accessible renewable energy to low-income residents through a community solar project.
- Proposing legislation to amend State law to allow the City to capture a higher return on investments by allowing the use of a broader set of securities. The investments would still focus on the principles of safety, liquidity, and yield in that order.
- **Commission's 201 Market Redevelopment focus area:**
 - Started relocation of trunk sewer from under the 31-acre riverfront development area that includes 201 Market with public and private partners (completion expected in Summer 2022)
 - Secured Kent County Road Commission site purchase option
 - Convention-Arena Authority (CAA) secured the option to purchase 201 Market at the end of March
 - CAA to purchase site by end of June 2022 if closing conditions are met or request extension if necessary
- **Commission's Talent Attraction and Retention focus area:**
 - Began negotiating new collective bargaining agreements with all labor unions
 - Secured nearly \$3.2 million in ARPA investments to support the health of our staff during the pandemic
 - Filled critical leadership positions including Deputy City Manager, Police Chief, and Innovation Lead
 - City's Human Resources Department was selected for Michigan Works 2021 Impact Award for its work on equitable and competency-based hiring practices
 - Received a score of 92 on the 2021 Human Rights Campaign's Municipal Equality Index Score for LGBTQIA+ friendly policies (increased from 68 in 2014)
 - Secured agreement with labor unions to expand mental health coverage for transgender employees and family members
 - Updated and formalized remote/telework policy
 - Continued to expand and enhance organizational development and training programs, including the launch of a new learning management system (LMS), in which 47% of City departments have engaged, for virtual learning opportunities

- Launched a new Health and Wellness Incentive program in July 2021 in which nearly 50% of employees have participated to date (66% increase from previous years and exceeding average wellness program participation of 40%)
- Offered 73 unique wellness offerings in 2021 including workshops, challenges, health coaching, clubs, financial wellness, Parks and Recreation collaborations and more
- Developed a partnership with GRCC to begin development of a Water Career Program
- **Other accomplishments**
 - 61st District Court adjusted hiring practices and established a court diversity, equity and inclusion group
 - Renamed Grandville Avenue and Franklin Street to César E. Chávez and Dr. Martin Luther King Jr.
 - Identified needed updates and are in process of finalizing the Strategic Plan Update
 - Reimagined innovation and continuous improvement program and formally launched under guidance of the new Innovation and Continuous Improvement Lead
 - Launched several initiatives to improve accessibility and transparency, including digital contract routing, upgrades to the agenda management system, and creation of tools for the public to access contracts and other City documents online
 - Continued improvements to maintain cyber security, implementing single sign-on and Multi-Factor Authentication across the organization
 - Achieved a 78% reduction in the percentage of staff prone to phishing attempts
 - Launched a Community Cyber Safety Campaign in October in partnership with the Office of Communications
 - Upgraded Customer Relationship Management (CRM) software in 3-1-1 and migrated it to the cloud
 - Implemented Managed Pay services in GR PayIt in collaboration with Treasurer and Utility Business Office
 - Launched expanded options for inspection scheduling in partnership with Development Center
 - Provided 3-1-1 Center launch support for the cities of Lansing and Dearborn
 - Completed coursework phase of the inaugural staff cohort of Equity Champions to apply diversity, equity and inclusion (DEI) learning to City policy and practices, and launched their applied learning projects
 - Enhanced building safety and security by installing additional cameras, card readers, and panic buttons
 - Added EV charging stations at Mobile GR and Fleet
 - Developed in-house training program to address LARA UST Class C Operator requirements (fuel system safety, spill prevention, emergency protocols, etc.)
 - Expanded Department of Law's scope of expertise to include labor law, collective bargaining and appeals expertise

- Approved settlement for state and federal lawsuits regarding opioid abuse and use
- Hosted annual conference of the National Forum for Black Public Administrators

FY2023 Investments

FY2023 City appropriations for Governmental Excellence total \$145,244,596.

A portion of the City's total appropriation plus external funding sources support strategic initiatives within the Governmental Excellence strategic priority (\$7.99 million in multiple funds). This includes the following investments that are aligned to the Commission's focus areas:

- Fiscal Sustainability
 - \$400,000 contract to support allocation, tracking and compliance for ARPA funding
 - \$50,000 to seek a solution to accept payments in retail locations
 - \$13,000 to expand taxpayer assistance hours
- 201 Market Relocation
 - Moved project forward through on-going project to relocate the Market Avenue trunk sewer, conceptual design of the replacement facilities and continued progress on sale of the property
 - Intend to create a Community Investment Fund (CIF) after sale of 201 Market to support relocation of public services facilities to Kent County Road Commission site and make initial deposit to the Affordable Housing fund from the CIF
- Talent Attraction and Retention
 - Will complete negotiations for new collective bargaining agreements with all labor unions and implement contracts
 - \$1.1 million for lifeguard and pool operator seasonal salary increases
 - \$520,696 for GVSU sponsored Police Academy class
 - \$317,034 for employee wellness

- \$293,890 in human resources investments to support staff recruiting, hiring and retention (staff compensation study, upgrade information system to embed professional development throughout the year and streamline evaluations, increase recruiting efforts in the neighborhoods of focus and expand our evidence-based selection process)
- \$75,000 for a Fire Cadet Program
- \$50,000 for a GVSU/MSU executive internship program
- \$55,800 for staff diversity, equity and inclusion training
- \$25,000 for the Candidate Physical Agility Test (CPAT) for Fire Department hiring
- \$20,000 for Water and Environmental Services to launch a Water career program
- \$35,000 for support of Employee Resource Groups
- Continued support of the GRow1000 youth employment initiative

Additional Governmental Excellence investments include \$1.9 million for the Michigan Indigent Defense Fund (grants); \$706,500 in Grand Rapids Public Library investments (anti-racism training, diversity audit of collections, staff training, \$500,000 for a technology assessment and \$122,500 for a software solution); \$1,000,000 for the Third Ward Equity Fund; \$247,360 for performance management and open data software and a performance management specialist; \$195,314 for innovation and continuous improvement; \$200,023 to support the work of a new equity analyst; \$120,000 for new software to support improved technological processes for the 61st District Court; \$108,000 for state and federal legislative support; \$100,000 to support smaller mowing contracts for Environmental Services to engage more Micro Local Business Enterprises (MLBEs); \$64,357 to support new technology and training for appraisers; \$45,000 to implement new Clean Slate legislation (expungement of criminal records) at the 61st District Court (Court budget); \$40,000 to complete a Golf Course master plan; \$30,000 for engineering project management software; and \$3,000 to implement a Disadvantaged Supplier Program.

Additionally, \$0.89 million in ARPA funds have been identified as potential FY2023 investments under Governmental Excellence. These investments include \$885,000 for revenue replacement. These investments are directly aligned with the *Commission's Fiscal Sustainability focus area*.

Recommended total capital investments in the Governmental Excellence strategic priority total \$53.75 million for FY2023. The most significant investment is the \$48 million bond-funded relocation of City offices from 201 Market. Without this investment, total Governmental Excellence capital investments equal \$5.75 million. These investments include: \$3.63

million in improvements to City Hall (ADA accessibility, exterior façade repairs and Phase II of HVAC system); \$730,000 in parking lot and roof repairs at the Community Archives facility; \$500,000 in deposits for private development projects and vacating rights-of-way; and \$300,000 to complete a public facility space utilization and work-space analysis of City facilities. All of these investments are citywide.



Economic Prosperity and Affordability

Progress during FY2022 has been driven by maintaining services. At mid-year, 75.47% of the activities that the City is tracking under the Economic Prosperity and Affordability priority within the Strategic Plan were either completed or on track.

Some Key FY2022 Accomplishments

- **Commission's COVID Relief and Economic Recovery focus area:**
 - Office of Special events awarded nearly \$62,000 to 15 event organizers representing 34 events across all Wards between July – December 2021, as well as \$50,000 to both ArtPrize and the National Forum for Black Public Administrators; cycle two for January – June of 2022 has received 25 applications and sponsorships totaling \$207,619 have been designated
 - Expanded Office of Special Events programs and support for an anticipated total of 550 events (pop-up markets, ballet collaboration, ArtPrize, public space active lighting, Friday Night Live, Champions of Vinyl, Music in the Parks, etc.)
 - Absorbed over \$30,000 in fees to encourage event activation
 - Continued Retail Retention/Recruitment Partnership with DGRI and Grand Rapids Area Chamber of Commerce
 - Extended social zones/districts
- **Commission's Housing and Homelessness focus area:**
 - Invested \$120,198 in Third Ward Equity – Keeping People in Their Homes
 - Completed Regional Consolidated Housing and Community Development Plan guiding an anticipated \$27 million in federal investments over 5 years to support homelessness prevention and rapid rehousing; access to and stability of affordable housing; foster engaged, connected and resilient neighborhoods; improve community safety; improve economic opportunity; and enhance neighborhood infrastructure

- Completed HOME-ARP Allocation Plan for \$4.6 million that will provide \$1.17 million in supportive services and \$3 million for development of affordable rental housing
- Invested \$1.5 million in HOME funds to support affordable housing
- Supported development of 101 units of new housing with 86 of those units for affordable housing via CDBG, PILOT, HOME and/or LIHTC programs
- Completed 45 home repair only projects via the Housing Rehabilitation Office
- Honored as the #1 city (Grand Rapids - Kentwood) for most homebuyers under 25 by MoneyTalksNews
- Ranked 70 out of 300 by WalletHub for best real estate markets
- Completed process improvements and workflow automation to address homeless encampments and connect unhoused persons with community resources
- Homelessness Coordinator continues to support the HOT team and community initiatives (\$132,000)
- \$330,000 in ARPA funding for operation of expanded winter emergency shelter and to pilot a personal belongings storage system with Mel Trotter Ministries
- Network180 contract to provide services for unhoused persons for just over \$161,000 in ARPA funding
- Invested \$288,600 in 12 neighborhood organizations for Leadership/Civic Engagement outcomes
- Provided \$250,000 in ARPA funding to support buildout of the Community Housing Connect - Coordinated Entry platform
- Provided support for the creation of Housing Kent with board leadership seats for Mayor Bliss & City Manager Washington
- Contracted with Housing Next for continued housing practice leader collaboration (\$100,000)
- Established Grand Rapids Affordable Housing Fund with GR Community Foundation & appointed Board
- Seeded Grand Rapids Affordable Housing Fund with nearly \$1 million of City funds
- Adopted zoning amendments to support redevelopment of vacant lots and to allow residential ground floor uses in the TBA and C zones
- Continue to partner on the completion of the Spectrum Health Center for Transformation and Innovation
- Partnering with the Grand Rapids Area Chamber of Commerce in supporting legislation that would provide critical tools to increase housing and ensure all residents have safe, stable and permanent housing.
- Testified in the House Local Government Committee in support of the land bank bill to allow the City to operate its own land bank.

- **Commission's Community Master Plan focus area:**
 - Appointed a diverse 50-member Community Master Plan Steering Committee that mirrors the community's demographics, began meeting in November and established committee governance, roles and responsibilities
 - Issued a Request for Proposals (RFP) for a consultant for the Community Master Plan
 - Steering Committee appointed an RFP Selection Team with 1 person per Ward and 1 city-at-large person to conduct consultant interviews and selection
 - Steering Committee members have started monthly reviews of the 2002 Master Plan and have received trainings on equity, Master Plan 101 and climate change
 - Received and reviewed six proposals in response to consulting RFP and selected three teams for interviews

- **Other accomplishments:**
 - Employed 286 youth with community partners through the 2021 GRow1000 youth employment program
 - Continued to offer free event management training for all event planners to allow for more equitable access
 - Offered four events celebrating Juneteenth as citywide holiday
 - Supported 447 permitted special events, a 121% increase from mid-pandemic levels in FY21
 - Provided \$208,000 in financial support to more than 40 special events as part of the Special Event Sponsorship Program
 - Conducted six pop-up vendor markets across all three Wards to support small and independent business
 - Continued to strengthen relationships between the Office of Special Events and neighborhood associations, cultural organizations, Experience GR, DGRI, the Grand Rapids Area Chamber of Commerce and others
 - Code Compliance Special Case Action Team (Police, Attorney's Office and Code Compliance) successfully resolved 14 cases
 - Successfully hosted National Forum for Black Public Administrators annual conference
 - Ranked #30 in Rent.com's Best Cities for Musicians to Live in America
 - Added Gangnam, South Korea as our sixth Sister City
 - Partnering with the Convention-Arena Authority and Kent County to advocate for joint priorities including funding for the Market Avenue SW Corridor Amphitheater Development project
 - Continue to support cannabis licensing

FY2023 Investments

FY2023 City appropriations for Economic Prosperity and Affordability total \$12,665,876 (\$39.2 million with authorities and districts).

A portion of the City's total appropriation plus external funding sources support strategic investments within the Economic Prosperity and Affordability priority (\$22.51 million in multiple funds). This includes the following investments that are aligned to the Commission's focus areas:

- Housing and Homelessness
 - \$3.2 million in CDBG funds to improve existing housing, support access to housing resources, and provide fair housing/legal services (grant)
 - \$1.65 million in HOME funds for affordable housing (grant)
 - \$967,000 in CDBG-CV funds for homelessness prevention and economic prosperity (grant)
 - \$1.58 million in HOME-ARP funds for homelessness prevention and affordable housing (HOME-ARP grant)
 - \$321,000 in Emergency Solutions Grants (ESG) funds for rental assistance (grants)
 - \$70,000 for the MDHHS Eviction Prevention Program dedicated benefits specialist position (GOF)
 - \$132,000 to support the Homelessness Coordinator position (GOF and grants)
 - \$100,000 to continue the housing practice leader contract with Housing Next (GOF)
- COVID Economic Relief and Recovery
 - An estimated \$10 million in private commitments via the Inclusion Plan to employ Micro Local Business Enterprises for projects that receive economic development incentives (leveraged funds)
 - \$150,000 to support corridor economic recovery and public safety
 - \$50,000 to continue the business retention and expansion partnership with DGRI and the Greater Grand Rapids Area Chamber of Commerce
 - \$35,643 for the Office of Special Events to continue supporting social zones and districts
 - \$2,000 for free event management training
- Community Master Plan
 - \$250,000 for the Community Master Plan

Additional strategic Economic Prosperity and Affordability investments include \$1.5 million for the SmartZone Operator's contract; \$219,000 for Grand River Equity initiatives (grant); \$215,000 for the local brownfield revolving fund environmental site assessment grant program; \$140,192 for the Cannabis Social Equity Policy and Cannabis Manager; \$50,000 to support the African and Black Expo; \$10,000 in technical assistance/support for construction MLBEs (The Affiliate Hub); \$3,500 for Principal Resident Exemption (PRE) communication and awareness; and \$2,000 for free event management training.

Over the last two summers, the GRow1000 program has placed over 600 youth in meaningful jobs at area businesses, nonprofit organizations, higher education and medical institutions, and government. The GRow1000 program will continue in its third year with an exciting new partnership with West Michigan Works! The partnership will leverage expertise to support youth workers not only during their six-week summer experience but will increase year-round access to employment education and resources.

Additionally, \$6.8 million in ARPA funds have been identified as potential FY2023 investments under Economic Prosperity and Affordability. This investment includes \$5 million for creating affordable housing supply and \$500,000 to support vulnerable populations; \$1 million for the equitable small business revolving loan fund; and \$300,000 in assistance for non-profits engaged in City sponsored special events and other support. These investments are aligned with the *Commission's Housing and Homelessness and COVID Relief and Economic Recovery focus areas*.

Recommended total capital investments in the Economic Prosperity and Affordability strategic priority total \$8.06 million for FY2023. The most significant investments include: \$6 million for Lyon Square; \$955,000 for Grand River revitalization; \$500,000 for Grand Rapids Public Museum capital projects; and \$411,300 to begin maintenance inspection and construction of Calder Plaza. Investments in Neighborhoods of Focus total \$3.83 million (51% of total location specific investments).



Engaged and Connected Community

Progress during FY2022 has been driven by maintaining services. At mid-year, 73.34% of the activities that the City is tracking under the Engaged and Connected Community priority within the Strategic Plan were either completed or on track.

Some Key FY2022 Accomplishments

- **Commission's Participatory Budgeting Grand Rapids focus area:**
 - Approved and allocated \$2 million in funding
 - Launched the process in August
 - Secured \$175,000 in direct grant funding and another \$125,000 in partner funding toward the project
 - Engaged nearly 30 community organizations as outreach and education partners
 - Kicked-off ARPA aligned project/idea solicitation and have received more than 150 submissions
- **Other accomplishments:**
 - Ranked as the best place in the U.S. to raise a family by Rocket Homes
 - Distributed our second communitywide National Community Survey
 - Formalized Spanish language services for Code Compliance
 - Awarded 30 contracts through the Neighborhood Match Fund totaling \$140,540
 - Created and launched the Black, Indigenous and People of Color Engagement Plan for the Grand River restoration initiative
 - Restructured Summit to be a five-day outdoor event with record number of attendees
 - Shifted \$100,000 of grant dollars to support the creation of an engagement framework
 - Engaged more than 15,000 participants through digital engagement efforts since April 2020, totaling more than 385,000 question responses and 27,000 individual comments on City projects and initiatives
 - Managed local changes needed in light of state redistricting and determined no Ward boundary changes were needed
 - Purchased new ePollbook hardware for 2nd and 3rd Ward precincts to support voting

FY2023 Investments

FY2023 City appropriations for Engaged and Connected Community total \$24,941,059.

A portion of the City's total appropriation plus external funding sources support strategic initiatives within the Engaged and Connected Community (\$998,075 in multiple funds). This investment includes \$290,000 in administrative support for Participatory Budgeting Grand Rapids – one of the *Commission's focus areas*. Additional investments include \$335,000 for civic engagement via neighborhood organizations (grants); \$150,000 for the Neighborhood Match Fund; \$200,000 for the creation of a community engagement framework (grant and GOF); \$150,000 for additional Office of Oversight and Public Accountability (OPA) staffing and programming to increase engagement with our community with a special emphasis on serving immigrant and refugee communities; \$66,000 for a public meeting management platform; \$55,000 for the Equitable Economic Development and Mobility Strategic Plan communications plan; \$60,000 for the Grand Rapids Neighborhood Summit; \$50,000 to restructure and streamline the Neighborhood Leadership Academy; \$20,000 for language access and hearing assistance; \$45,200 for elections bilingual communications and outreach strategies; and \$3,500 to communicate and increase awareness of Principle Resident Exemption (PRE), poverty, and disabled veteran exemptions.

Additionally, \$2.1 million in ARPA funds have been identified as potential FY2023 investments under Engaged and Connected Community. This investment includes \$2 million for the PBGR team to work on project refinement and budgeting in the summer of 2022 and are working to host in-Ward voting on final project in August or September of 2022. This investment is directly aligned to the *Commission's Participatory Budgeting Grand Rapids focus area*. In addition, \$100,000 in funding has been identified for a broadband connectivity project.

Recommended total capital investments in the Engaged and Connected Community strategic priority total \$571,208 for FY2023. This investment supports upgrades in community cable television equipment and the fiber optic system. All these investments are citywide.



Health and Environment

Progress during FY2022 has been driven by maintaining services. At mid-year, 74.78% of the activities that the City is tracking under the Health and Environment priority within the Strategic Plan were either completed or on track.

Some Key FY2022 Accomplishments

- **Commission's Climate Change focus area:**
 - Completed construction of a nearly 1 megawatt ground-mounted solar array at the Lake Michigan Filtration Plant that will save the Water Department a net \$1.6 million in 24 years; advanced research and strategic planning for installing solar at the Butterworth Landfill
 - Biodigester began early-stage operations, including generating renewable natural gas; completed contracts with DTE Energy and The Rapid for sale and use of the RNG (including the City purchasing the RNG from The Rapid Fueling Station for the City's fleet)
 - Converted approximately 9,000 streetlights to LED in the annexed area and began conversions in the Neighborhoods of Focus
 - Hired an Environmental and Climate Justice Specialist
 - City ranked 31st in the country for energy work in the American Council for an Energy-Efficient Economy (ACEEE) Clean Energy City Scorecard
 - Passed a municipal carbon emissions reduction goal of 85% by 2030 and net zero by 2040 in comparison to our 2008 baseline; measured a 30% reduction in City carbon emissions compared to 2008
 - Continued engaging with the Community Collaboration on Climate Change (C4), the business community and other stakeholders on developing a communitywide carbon emissions reduction goal
 - Launched staff and partner training on climate change, including for the Master Plan Steering Committee
 - C4 expanded the Leadership Team to 23 members, finalized contracts with Michigan Black Expo, Inc. and the Hispanic Center of West Michigan to serve as fiduciaries, and hired a project coordinator
 - Formally launched the Equitable, Healthy and Zero Carbon Building Initiative (E.H.Zero), including establishing a BIPOC consulting team, hiring a City staff person as a Healthy and Sustainable Buildings Policy Specialist, selecting Green Star (partnership of Green Home Institute, SEEDs of Promise, Elevate Energy and Building Bridges) as a Housing Partner organization, offering a 6-part webinar series on decarbonizing the commercial building sector

- Included as one of 33 city and state governments in the White House Council on Environmental Quality's Building Performance Coalition
- Honored by the West Michigan Sustainable Business Forum with the 2021 Climate Leadership Award
- Fleet's purchase of two electric vehicles for Mobile GR (\$65,000)
- Implemented single stream recycling and education within City facilities, including collections
- Received a \$1.441 million grant from EGLE's Fuel Transformation Program to replace 12 vehicles with new diesel and CNG vehicles that are expected to reduce nearly 100 metric tons of carbon dioxide equivalents (dump trucks, street sweepers, refuse trucks)
- Continued to upgrade from fluorescents to LEDs throughout the City facilities
- Negotiated CNG Partnership with the Rapid that includes City fleet
- Submitted testimony to Michigan Public Service Commission on Consumers Energy's Integrated Resource Plan, comments to the MPSC on Consumers Energy's Voluntary Green Pricing program and to Legislative Affairs and Regulatory Affairs on the state's proposed energy code amendments
- Received the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit and have implemented the required City code changes and industrial program permit requirements

● **Commission's Park and Park Amenities focus area:**

- Received 2021-2022 Park Design award from Michigan Recreation & Park Association for Roberto Clemente Park
- Indian Trails Golf Course nominated for Grand Rapids Business Journal's 2021 Newsmaker of the Year in Sports
- Oak Hill Cemetery designated as West Michigan's first accredited arboretum by ArbNet Arboretum Program and Morton Arboretum
- Increased pay rates for 2022 summer season for Parks and Recreation
- Contracting with Next Step of West Michigan and Steepletown to support maintenance of downtown beds
- 6.5% of parks achieved a level of service A – showpiece facility and 44.2% achieved a level of service B – comprehensive stewardship; increased grade levels of parks across the system with a focus on Heartside, Ah-Nab-Awen, Canal Street, Sixth Street and Veterans Parks
- Invested \$1.6 million of parks millage funds in projects that included improvements at Riverside, Fourth Street Woods, and Ken-O-Sha parks with an additional \$1 million to be spent in the remainder of FY22
- Added two new Groundskeeper 1 positions and 2 park maintenance districts
- Purchase of two outdoor bleachers for event seating at Belknap Park (\$38,500)

- **Other accomplishments:**

- Hired a full time Lead Programs Specialist in December to support development of proposed lead-based paint rental inspection program, and to enhance partnerships and engagement in city and county initiatives
- Working with our state representative on a state legislative package targeting prevention of childhood lead poisoning and exposure
- Completed 640 lead service line replacements in 2021 bringing the total to 2,300 since 2017
- Ranked 2nd in the country in Site Selection's 2021 Sustainability Rankings
- Partnering with JustAir to install air quality sensors in downtown and along César E. Chávez Ave.
- Received final clearance and added 31 housing units to the Lead Safe Housing Registry
- Partnering with our federal representative to advance the Cascade Township Watermain, Grand Rapids Airport project to the House committee for consideration for financial support to address the issues of PFAS contamination in private groundwater drinking wells

FY2023 Investments

FY2023 City appropriations for Health and Environment total \$208,405,567.

A portion of the City's total appropriation plus external funding sources support strategic initiatives within Health and Environment priority (\$10.36 million in multiple funds). This includes the following investments that are aligned to the Commission's focus areas:

- Climate Change

- \$1.3 million to increase the ratio of tree planting to tree removal
- \$610,000 for the E.H.Zero program implementation and a Healthy and Sustainable Buildings Police Specialist (grant)
- Approximately \$225,000 for the Community Collaboration on Climate Change (C4) (grant)
- \$115,000 for an Environmental and Climate Justice Specialist
- Position substitution to support recycling education and engagement
- \$50,227 in consulting support to help us achieve our municipal carbon reduction goals

- \$40,000 to track avoided carbon from the biodigester through the U.S. Department of Energy's decarbonization pilot
- \$40,000 for electric golf carts
- \$25,000 stormwater credit trading program
- \$21,500 to complete a communitywide climate vulnerability assessment and a Climate Action and Adaptation Plan
- \$160,000 multifamily recycling pilot (grant)
- Park and Park Amenities
 - \$4.03 million to increase the grade level of parks maintenance, which includes \$158,616 for a new groundskeeper I and building maintenance mechanic
 - \$263,000 to offer free summer day camps
 - \$251,371 for youth engagement in outdoor activities

This investment also includes \$1.8 million for the Lead Hazard Control Program (grants); \$462,000 for a water quality visualization project for the river (grants and GOF); \$251,371 to increase youth engagement in outdoor activities; \$212,399 in water bill assistance; \$227,426 for two new public service aides and a refuse collection operator; \$125,000 for a Lead Programs Specialist; \$40,000 to offer a free senior wellness program; \$212,399 for the water bill assistance fund; and \$200,000 for the Water Department's corrosion control study.

Recommended total capital investments in the Health and Environment strategic priority total \$74.47 million for FY2023. The most significant investments include: \$19.6 million for Lake Michigan Filtration Plant residuals improvements; \$5.6 million in parks improvements including \$1.55 million for Martin Luther King Park Lodge, \$459,000 for Garfield Park, \$420,000 for Richmond Park and \$250,000 each for Otsego Drain Basin, Ottawa Hills Park and Veterans Park; \$15.25 million for lead service line replacements; \$6.85 million in restoration and repairs for water and sewer storage tanks; \$6 million to address drainage at Knapp's Corner; \$6.77 million in improvements to the Water Resource Recovery Facility and Water Department facilities; \$2.4 million to bring Cascade households using wells onto the City's water and sewer services due to PFAS; \$1.26 million in stormwater projects; and \$375,000 in green infrastructure/trees for vital streets projects. Investments in Neighborhoods of Focus total \$14.22 million (41% of total location specific investment).



Mobility

Progress during FY2022 has been driven by maintaining services. At mid-year, 86.21% of the activities that the City is tracking under the Mobility priority within the Strategic Plan were either completed or on track.

Some Key FY2022 Accomplishments

- **Commission's COVID Relief and Economic Recovery focus area:**
 - Supplemented Mobile GR's budget with \$5.5 million of ARPA funding to address revenue replacement
 - Supported 26 active social zones at the peak of FY22, 16 in downtown and 10 outside of downtown (8 remained active throughout winter), by finalizing conceptual layout of the social zone, coordinating and overseeing installation/removal in the field, checking on and maintaining barriers in the field and in storage routinely
 - Leading partnership with DGRI and other City departments to merge pandemic-related social zones into existing parklet and outdoor seating policies and permits (updates to parklet manual to emphasize ADA accessibility)
 - Collaborated with the Garage Bar as the first example of a social zone that influenced infrastructure changes as the project along Ottawa will convert the existing parking area in front of Garage Bar to sidewalk/pedestrian space to encompass the area that has been a social zone for the past two years to allow defined space for outdoor seating in a permanent change
- **Commission's Climate Change focus area:**
 - Invested \$2.4 million in DASH operations
 - Purchased and installed more bike racks
 - Continued implementing pedestrian crossing infrastructure improvements
 - Conducting initial partner discussions and developing a framework for a carshare program
 - Finalizing assessment of e-bike and e-scooter pilot
 - Wrapping up May Mobility autonomous vehicle pilot
 - Partnered with Grand Rapids Township to resurface the Leffingwell Trail

- Inspected 64 miles of sidewalk and installed 0.55 miles of sidewalk (0.75 more anticipated in 2022) and updated 494 ADA ramps during the 2021 construction season bringing the cumulative total of sidewalks inspected and repaired to 365 miles (42% of total sidewalk miles)
- Planning to begin 44th St. sidewalk connectivity project in June
- Completed third year of sidewalk snow support pilot program
- **Other Accomplishments:**
 - Implemented traffic calming programming focused on human centered / neighborhood design
 - Continued the sidewalk snow assistance pilot
 - Completed mobility/commuter survey
 - Completed charrette for expanded development and options for the Ryerson Public Library parking lot
 - Completed a full count of residential and commercial district parking counts
 - Awarded a \$1.8 million contract for parking ramp and plaza improvements
 - Completed updated communications plan with Economic Development, including updated web content and videos promoting mobility innovation
 - Continued extra cleanliness services at bus stops and in Burton Heights with Next Step of West Michigan and the Rapid
 - Mobile GR implemented expanded responsibility for parking enforcement and taking parking complaints
 - Secured \$23.9 million in grants through Grand Valley Metro Council for street and transportation improvements for FY2023 - FY2026
 - City awarded or entered into agreements for \$31.2 million in construction work during FY2022 to continue to revitalize our neighborhoods and facilities. Also oversaw the completion of Franklin Street, Fulton Street, Valley Avenue, Ottawa Avenue and Curwood Avenue/Oak Park Drive/Langley Street projects
 - As of December FY2022, three MDOT contracts were awarded that leveraged \$1.6 million of MDOT and \$4 million of Vital Streets funding, including 44th Street sidewalk
 - The Vital Streets investment (including the remainder of FY2022) has improved 543 miles of streets and our streets have gone from 37% Good + Fair condition to 62% Good + Fair (2021) with a Goal of 70% Good + Fair by FY2030
 - Continuing to explore options for a parking ramp to serve downtown in the Ryerson Library/Veteran's Park district
 - Completed a full count of residential and commercial district parking counts
 - Fire Department installed HAAS (heedful audio alert system) to pilot "Responder-to-vehicle" alerting system

FY2023 Investments

FY2023 City appropriations for Mobility total \$80,813,642.

A portion of the City's total appropriation plus external funding sources support strategic initiatives within the Mobility priority (\$3.33 million in multiple funds). This investment includes \$2.85 million in the *Commission's Climate Change and COVID Relief and Economic Recovery focus areas* with \$2.5 million to support DASH operations; \$250,000 for Neighborhoods of Focus (NOF) transit solutions (carshare pilot and ownership models); \$100,000 for sidewalk snow assist pilot; and \$100,000 for an equity-based transportation pass program development. This investment also includes \$480,000 for Vision Zero pedestrian safety improvements.

Additionally, \$5 million in ARPA funds have been identified as potential FY2023 investments under Mobility. This investment includes \$5 million in additional revenue replacement for Mobile GR based on reduced parking fee revenue due to the pandemic. Mobile GR's work to decrease parking cost impacts and support social zones for residents and businesses during the pandemic aligns with the *Commission's COVID Relief and Economic Recovery focus area*.

Recommended total capital investments in the Mobility strategic priority total \$23.59 million for FY2023. The most significant investments include the continuation of the Vital Streets program with \$15.08 million supporting the following large projects: Ball Avenue, College Avenue, Garfield Avenue, Market Avenue, Milton Street, Ottawa Avenue, Robinson Road, Fuller Street and Wealthy Street. Other mobility capital investments include \$2.44 million for the Leonard to Ann trail development; \$1.55 million in traffic safety projects; \$2.20 million for parking facility improvements, \$1.85 million in sidewalk projects, including sidewalk connectivity for Covell and Ken-O-Sha; and \$100,000 for a micro-mobility pilot. Investments in NOF total \$5.75 million (32% of location specific investment).



Safe Community

Through the third quarter of FY2022, our Safe Community progress was being driven by maintaining public safety services and implementing the Police, Fire and OPA strategic plans. At mid-year, 72.73% of the activities that the City is tracking under the Safe Community priority within the Strategic Plan were either completed or on track. For the last several fiscal years we have been at work on public safety reform. The recent officer involved shooting has caused us to reexamine our progress and redouble our resolve to get public safety right in Grand Rapids. While the Michigan State Police investigation is still ongoing as of the development of the FY2023 Fiscal Plan, it provides space for continued opportunities to enhance and expedite public safety reform initiatives.

The FY2022 accomplishments listed below are those that were achieved through the third quarter of FY2022 and do not yet reflect additional reforms, changes and adjustments that the City, Police Department and Oversight and Public Accountability are and will consider as additional information is available and investigations are completed. It is premature for Chief Winstrom and I to make any significant FY2023 budgetary changes in light of the most recent events while the City and police unions are engaged in labor contract negotiations. However, Police Chief Winstrom, OPA Director Davis and I are currently evaluating what changes can be implemented immediately and could possibly include but not limited to the following:

- Reviewing police policies and procedures
- Evaluating and making additional improvements to existing officer training, considering new aspects of training, and collaborating with community on some elements of training
- Continuing to partner with Cure Violence Grand Rapids
- Expanding our partnership with Network180 for Police mental health co-response
- Better engagement with the immigrant and refugee community
- Evaluating community's previously submitted Police Strategic Plan revision recommendations

Some Key FY2022 Accomplishments

- **Commission's Public Safety Reform focus area:**

- Hired new Police Chief March 7, 2022
- Continued to identify innovative and successful Police recruitment, hiring and retention measures to maintain staffing levels and further diversify sworn and professional staff members
- Continued to implement and evaluate co-response effectiveness to individuals experiencing homelessness, mental health and substance use-related crises
- Re-established in person community engagement efforts with appropriate COVID safety protocols for Police Department programs, neighborhood events, festivals and similar opportunities including the Citizen's Police Academy, Youth Police Academy, 72 community events through March
- Continued to shift low-priority calls for service to more efficient means of response to maximize officer availability within neighborhoods
- Continued to engage with NAACP and the community on public safety related surveillance technology, including ensuring conformity with the City's newly adopted surveillance policy
- Continued to evaluate crime reduction strategies for City-wide deployment to maximize effectiveness without creating unintended disparate community outcomes
- Continued to support the neighborhood policing model and 88% of the 132 beats across the city had an officer assigned to them in the fall of 2021
- Updated website to include Neighborhood Policing Contacts (photo and contact information for each service area captain; service area sergeants and officers' name; and dedicated email and phone extension for each service area)
- Trained 37 Crisis Intervention Training (CIT) officers with an additional training occurring in April
- Piloted the Mobile Crisis Response Unit with Network180 to improve outcomes to police service calls involving mental health and/or substance use crisis
- Homeless Outreach Team (HOT) made 1,442 street outreach contacts, received 47 calls for service, facilitated 14 jail and emergency room diversions, and completed 22 substance use disorder referrals and 10 mental health deferrals between October – December of 2021
- Piloted the Clergy on Patrol program where 8 faith leaders are paired with 8 officers to help build bridges between their communities and neighborhood police officers
- Used crime data to tailor outreach to address neighborhood-specific types of crime (campaign to lock your car and take your keys; Safe Streets Campaign)

- Coordinated regular meetings between Police and neighborhood association staff and volunteers to share information and best practices
- Continued to offer the CLEAR voluntary program for parolees and returning citizens (65 men and 20 women) in which recidivism rates dropped from an average of 28% to 15% for people who attended at least 4 meetings
- **Commission's Crime Prevention and Violence Reduction focus area:**
 - The Cure Violence Grand Rapids team has successfully raised \$1.125 million in funding (\$600,000 from the federal government, \$300,000 from Spectrum Health and \$225,000 from the City)
 - Formally launched Cure Violence Grand Rapids (CVGR) in partnership with the Urban League and Spectrum Health. Several outcomes were accomplished from October to December:
 - 218 interactions with key individuals identified as involved in local violent activities
 - 279 interactions with non-key individuals, who are not at-opportunity of inciting violence, but live in the target area and are impacted by community violence
 - Defused 10 immediate conflicts that had high-risk of leading to gun violence, including negotiating a "Peace Treaty" between rivaling street factions where they pledged not to use violence to resolve future disputes
 - Mediated with 43 key individuals involved in these conflicts
 - 1,112 interactions with households in the target area and provided 1,796 pieces of public education materials
 - Organizing with families for disengaged parenting and at-opportunity youth
 - Offered community engagement events (CVGR staff introductions for local leaders and the community; dinner for families in the target area; organized basketball)
 - The Urban League of West Michigan has provided wraparound services to provide housing and economic security, including:
 - 14 key individuals were referred to Employment Services and are currently working with Urban League staff to find long-term employment
 - 45 key individuals were referred to housing services and are currently working with Urban League staff to find long-term housing
 - W.K. Kellogg Foundation awarded OPA \$250,000 per year for three years (total \$750,000) to increase staffing capacity
 - Awarded five SAFE Pitch night winners \$10,000 each for community-led violence prevention programs
 - Invested \$329,900 in neighborhood organization crime prevention programs and activities

- **Other accomplishments:**

- Finalizing the Regional Hazard Mitigation Plan in coordination with Kent County and Ottawa County
- Fire Department (GRFD) hired a recruit class of 15 in January
- FY2022 Firefighters of color increased by 66% in comparison to FY2018 with 10% of all staffing being people of color
- Submitted a SAFER grant to add 8 fire personnel that would increase Ward 3 staffing at fires
- GRFD continues to collaborate with GRCC to create an associate degree curriculum
- Police Drive for Success partnership with Boys & Girls Clubs have supported 22 students participating to remove cost barriers to professional driver education and improve safe driving skills

FY2023 Investments

FY2023 City appropriations for Safe Community total \$125,788,768.

Public Safety services include many facets, some of which are 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 of 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. 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. 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.

Below are some examples of recent budget adjustments I approved in response to the officer involved shooting:

- Transfer of the \$895,503 Axon body camera contract procurement and enforcement from Police to OPA
- \$150,000 in additional staffing and programming for OPA to increase engagement with our community with a special emphasis on serving immigrant and refugee communities
- \$100,000 in additional funding for OPA to coordinate police training that is community- informed and community-engaged and addresses topics such as cultural competency and de-escalation
- Nearly \$90,000 to hire a full-time administrative aide in OPA

Police spending is 34.1% of General Fund expenditures in the FY2023 proposed budget, which is less than the FY2021 adopted budget rate of 38.6%.

A portion of the City's total appropriation plus external funding sources support strategic initiatives within the Safe Community priority (\$3.70 million in multiple funds). This includes the following investments:

- Public Safety Reform
 - \$895,500 for the Axon body camera contract (contract procurement and enforcement transitioned from Police to OPA)
 - \$250,000 for additional OPA staffing capacity (grant)
 - \$120,000 for in-service mental health wellness training for police officers
 - \$87,662 for an Administrative Aide full time position for OPA
 - \$100,000 for OPA coordinated police trainings that is community informed and community engaged and addresses topics such as cultural competency and de-escalation
 - \$100,000 for the SAFE Task Force
 - \$84,000 for Boys & Girls Club & Drive for Success
 - \$10,000 for the Clean Slate expungement program
 - \$8,000 for the Police Resilience Group, which is a voluntary weekly group meeting with a trauma therapist
 - \$6,500 for the To the Rescue contract for dispatching for incidents involving people in mental health crisis
 - \$452,179 in other funding for OPA operations
- Crime Prevention / Violence Reduction
 - \$875,000 for Cure Violence in partnership with the Urban League
 - \$8,000 for an Expanded Risk Terrain Modeling program in partnership with neighborhood organizations
 - \$7,000 for OPA's Know Your Rights Campaign
 - \$412,375 for crime prevention programming support to neighborhood associations and organizations (CDBG grants)

Additional Safe Community investments include \$100,000 for emergency management administration; and \$69,601 for the Fire Department's Residential Safety Assessment program.

Additionally, \$6.3 million in ARPA funds have been identified as potential FY2023 investments under Safe Community. This investment directly aligns to the *Commission's focus areas of Public Safety Reform and Violence Reduction and Crime Prevention* and includes: \$3.5 million to support the Homeless Outreach Team (HOT) and Fire Department overtime and \$1.8 million for crime prevention and violence reduction, including \$520,000 designated for Mobile Crisis Response with Network180 for Police calls for co-response services to help address mental health, domestic violence, public inebriation, co-occurring disorders and other matters.

Recommended total capital investments in the Safe Community strategic priority total \$2.90 million for FY2023. The most significant investments include: \$797,741 in asset management projects for fire stations; \$733,212 in new police vehicles; \$400,000 for a fire station alerting system; and \$365,000 for upgrades to the police training facility. Ninety-seven percent of these investments are citywide.

Capital Investments

The Fiscal Plan recommends capital investments of \$163.34 million in FY2023 and \$504.58 million across all five years (FY2023-27). The FY2023 capital investments amount to a 70% increase over FY2022. These investments are made possible through a variety of funding sources including the General Operating Fund (GOF), bonds, federal and state allocations, leveraged funds, millages and grants.

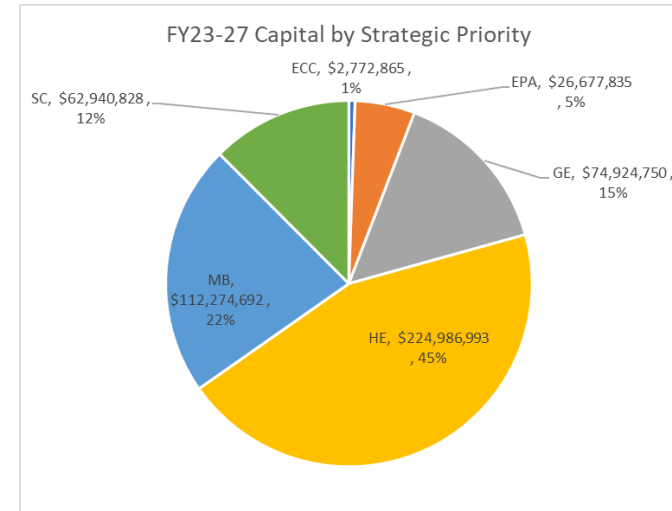
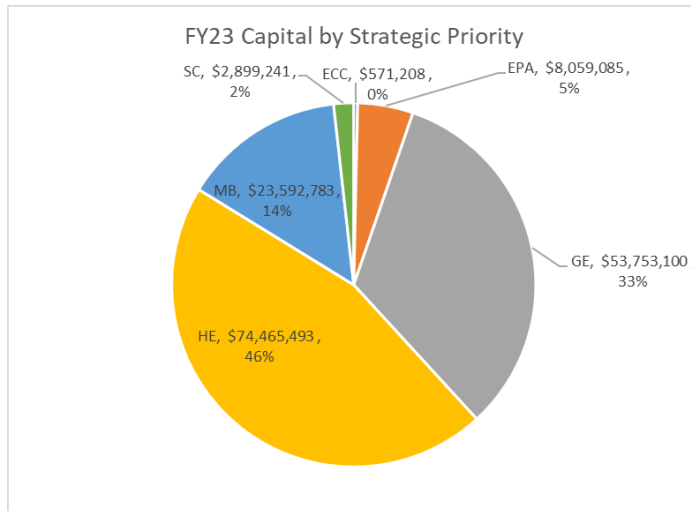
In the Strategic Plan, the City committed to evaluating all capital projects based on strategic priorities, balance and distribution across the Wards, and investment in Neighborhoods of Focus (NOFs). NOFs are 17 census tracts (36% of Grand Rapids' total of 47) in Ward 1 and Ward 3 in the near west and south side of Grand Rapids in relation to downtown. Due to systemic and historic inequities, residents in these geographic areas experience the most disparate outcomes in income, educational attainment and opportunity, homeownership and wealth accumulation compared to other Grand Rapids census tracts and the city as a whole. And the percentage of residents that are Black, Indigenous and People of Color is much higher in the NOF, 50% versus 40% across the entire city. The City of Grand Rapids strives to eliminate inequities and therefore is intentional to invest in these areas and in systems, practices and policies that advance justice and equitable outcomes throughout the city. You can find a searchable map showing our three Wards and the 17 NOF census tracts [here](#).

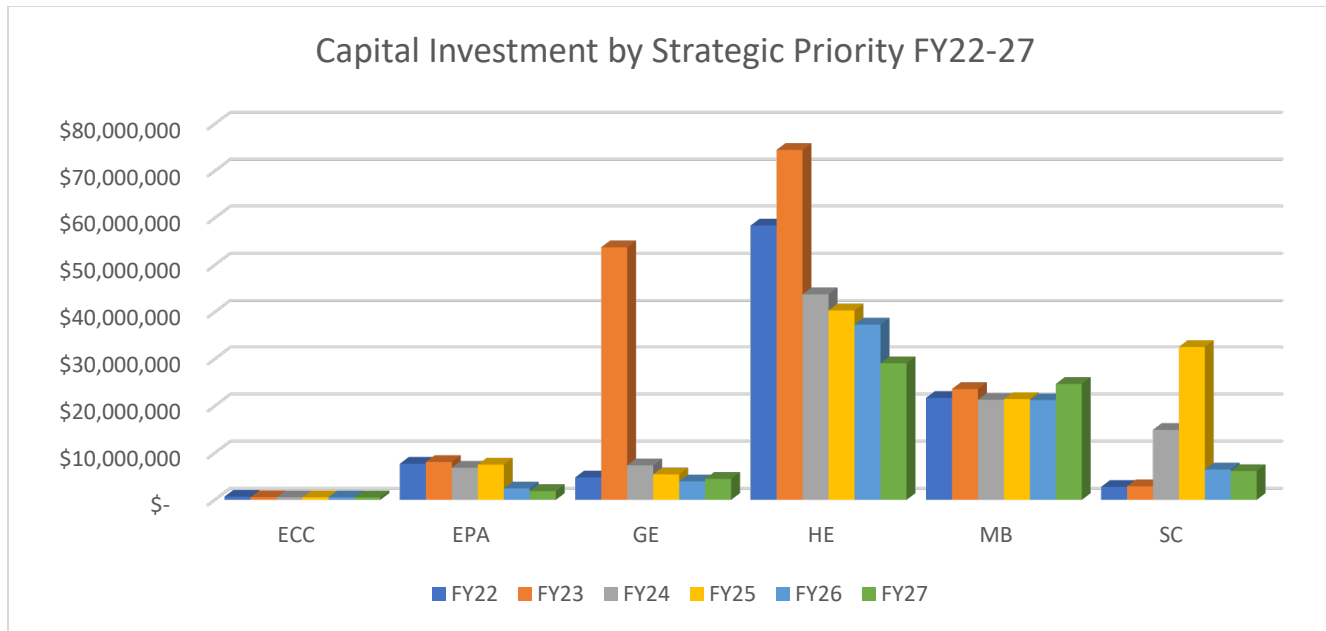
The City also has intentionally chosen to make investments via an asset management strategy to maintain essential capital systems that require long-term investments, often 20-year projections. These investments account for a large majority of the total capital budget. The physical location of these assets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

Starting with the FY2021 budget process and continuing each year, City staff are provided instructions and training on analyzing capital investments at the department and fund level to ensure that balance and distribution and NOF investments are being used to guide investment strategy and decision making. The process of aligning long-term asset management plans with our equity value will take time and intentionality. The City is excited to present this analysis for the fourth year as we continue to work through our investment strategy to ensure it is aligned with our values and the desired outcomes of the Strategic Plan.

Capital Investments by Strategic Priority

Annually, the vast majority of the City's capital investments fall within the Health and Environment and Mobility strategic priorities. For FY2023, the planned \$48 million bond investment required to relocate City offices from 201 Market to the Kent County Road Commission Site is the single largest investment we are making and significantly increases Governmental Excellence investments (33% of all capital investments; \$53.75 million). This project will be financed through proceeds from property sales, projected tax increment revenues and investments by operating departments. Work will proceed once a closing occurs on the City's 201 Market property. In FY2023, investments under Health and Environment account for 46% of all investments (\$74.47 million) and include all Environmental Services Department (including the Water Resource Recovery Facility and stormwater/green infrastructure investments), Water Department, and Parks and Cemeteries projects as well as all investments in LED lighting. Mobility investments account for 14% of all capital investments (\$23.59 million) and include Vital Streets, sidewalks, parking, 21st century mobility, traffic safety and trail investments. Governmental Excellence capital investments include work on City facilities. Economic Prosperity and Affordability investments include those that drive the attraction of businesses, visitors, and residents to Grand Rapids. Safe Community capital investments include all investments made in our fire and police facilities as well as street lighting infrastructure.

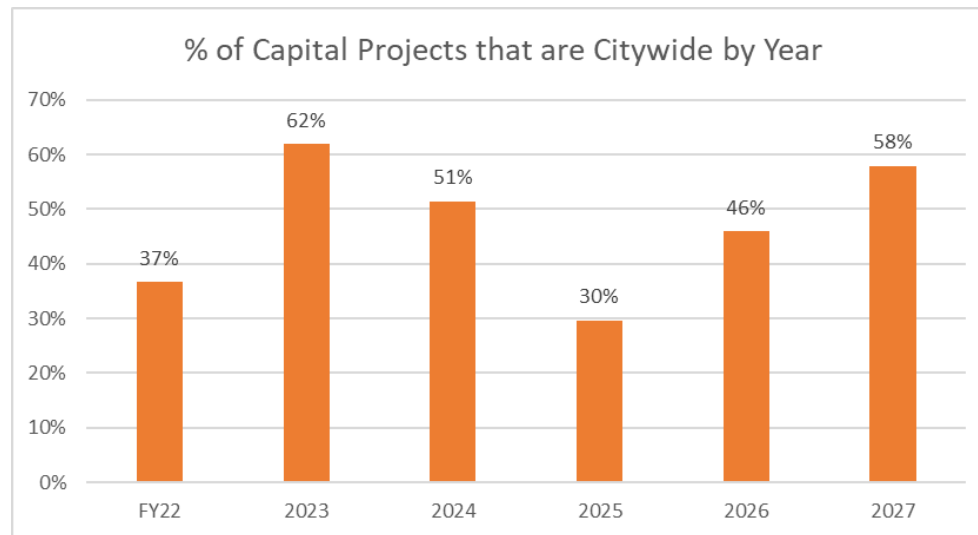




The Lyon Square project (\$6 million in FY2023), all Grand River Restoration projects (\$7.14 million over all five years), and the Calder Plaza renovation project (\$10.28 million from FY2023-25) are categorized as Economic Prosperity and Affordability projects. The FY2023 spike in Governmental Excellence capital projects is due to the projected \$48 million bond the City intends to issue to relocate City operations from 201 Market Ave to the Kent County Road Commission Site. Health and Environment projects include leveraged funding from outside the City for parks in FY2022-23 (we only include leveraged funding that the City is 85% confident will be secured), \$19.6 million to address residuals at the Lake Michigan Filtration Plan and \$6 million for Knapp's Corner drainage work in FY2023. The FY2024 spike in Safe Community capital investments is due to a third bond supporting investments in our street lighting system (\$9.2 million) and the large spike in FY25 investments is due to the planned construction of a new Division Street Fire Station and training center (\$25.7 million). This capital analysis does not include recently approved or projected state or federal direct investment grants in City capital facilities.

Citywide and Location Specific Capital Investments

To evaluate balance and distribution and investments in NOF, we must first assign each capital project as either citywide, location specific or customer community. Citywide investments mean the capital investment serves the entire Grand Rapids community versus a specific neighborhood or location or in the case where we have not yet identified where the investment will be made. Certain investments in our facilities, water utilities, street lighting and traffic signal systems account for the vast majority of all projects categorized as citywide investments and in total, equal \$98.01 million in FY2023 (62%) and \$239.27 million in FY2023-27 (47%). Neither citywide investments nor investments in our customer communities (3%, \$5.03 million in FY2023) are included in the Ward balance and distribution or NOF analysis. Location specific projects include both wet and dry projects associated with the river, Economic Prosperity and Affordability investments, parks and cemeteries, water and sewer line work throughout the community, specific street lighting projects, systematic sidewalk repairs, Vital Streets investments and fire station improvements. The significant increase in Citywide projects in FY2023 is driven predominantly by two projects – first, the \$48 million investment to relocate City operations from 201 Market Ave and the second being \$19.6 million investment in residuals at the Lake Michigan Filtration Plant.



FY23 Citywide Projects ≥ \$500,000	
201 Market Relocation	\$48,000,000
LMFP Residuals Improvements	\$19,600,000
Water Elevated Storage Tank	\$ 5,750,000
WRRF Headworks Grit Pass	\$ 3,500,000
Impr. to the City / County HVAC system Phase II	\$ 1,816,666
Temporary Paving	\$ 1,600,000
Parking equipment	\$ 1,600,000
Exterior facade repairs at City Hall	\$ 1,060,388
LMFP Treatment Improvements	\$ 1,000,000
ADA accessibility impr. at the City / County Complex	\$ 750,000
Police vehicles	\$ 733,212
Var Loc CIPP Rehab of S/S	\$ 600,000
Cable Access	\$ 571,208
Roof replacement at various Fire Stations	\$ 504,845
Museum Capital Projects	\$ 500,000
Private Development & Vacation Projects	\$ 500,000
South Final Tanks	\$ 500,000
General Parking Projects	\$ 500,000
Leonard Water Tank Painting and Restoration	\$ 500,000

Ward Balance and Distribution

Analyzing the City's capital investment by Ward identifies whether investments are being made across the three Wards relatively equally (balance and distribution). Please note that while there may be more investment in one Ward in any given year, especially in light of long-range asset management plans, the goal of balance and distribution is to achieve relative equality over time to the extent possible given all of the factors in play.

Asset management plans drive a majority of all capital investments to ensure the upkeep and maintenance of all capital assets, regardless of their location, over time. It is important to note that the physical location of assets may not be equally distributed across the Wards (there could be more parks, sidewalks, streets or fire stations in one Ward versus another) and therefore specific classes of capital investments will not be equally distributed across each Ward. Furthermore, we only began systematically tracking investments by Ward across all capital projects in FY2020 and therefore this analysis does not take into consideration asset management investments made before FY2020. Deficits in any asset type in a particular Ward are identified and evaluated through a variety of periodic City planning processes that guide new investments.

If a parking, park or cemetery project is located on a street that serves as a border between two different Wards, then the project is split 50/50 between the two Wards. All river projects, whether wet or dry, are evenly split 50/50 between Wards 1 and 2. Fire station investments are allocated to Wards based on each station's defined geographic area.

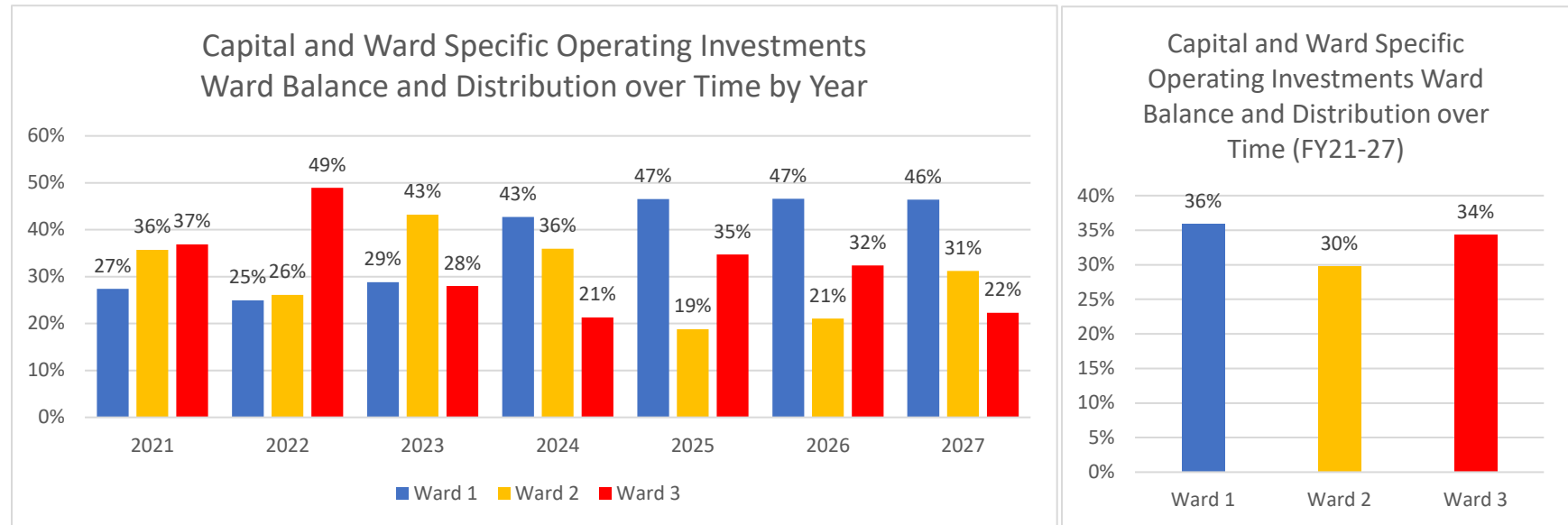
Proposed location specific capital investments equal \$60.31 million in FY2023 (38%) and \$241.61 million in FY2023-27 (50%) and are included in the balance and distribution analysis.

FY23 Ward 1 Projects ≥ \$500,000	
Cesar E Chavez Avenue street work	\$ 3,649,200
Lyon Square	\$ 3,000,000
Garfield Avenue street work	\$ 632,038
Ward 1 NOF Lead Service Line Replacements	\$ 585,000
Market Avenue street work	\$ 547,456
Ward 1 NOF Partial Lead Service Line Replacements	\$ 546,000
FY23 Ward 3 Projects ≥ \$500,000	
Ward 3 NOF EPA Partial Lead Service Line Replacement	\$ 2,244,900
Giddings Avenue street/water work	\$ 2,141,403
Martin Luther King Park	\$ 1,550,000
Ward 3 NOF Lead Service Line Replacements	\$ 953,000
Fuller Avenue street/water work	\$ 804,920
Wealthy Street street/water work	\$ 678,160
Ward 3 NOF Partial Lead Service Line Replacements	\$ 623,000
Burton/Breton Sanitary Trunk Sewer	\$ 500,000

FY23 Ward 2 Projects ≥ \$500,000	
Knapp's Corner drainage	\$ 6,000,000
Plainfield water work	\$ 3,071,000
Lyon Square	\$ 3,000,000
Robinson Road street/water/sewer work	\$ 2,145,200
Emerald Avenue street/water work	\$ 1,570,546
Ward 2 Lead Service Line Replacements	\$ 1,401,000
Page Carrier Plainfield Lister water work	\$ 1,128,000
College Avenue - Leonard Street to Sweet Street	\$ 542,150
Milton Street - Carlton Avenue to Norwood Avenue	\$ 500,000

Similar investments can be characterized as an operating investment or as a capital investment depending on the method of delivery and other factors. Key examples of this are grant-funded lead service line replacements (FY2022), the Third Ward Equity Fund (FY2021 and FY2023) and ARPA funded Ward specific investments (FY2023). For purposes of tracking ward balance and distribution of capital investments from FY2021-27 by Ward, the below analysis includes these Ward specific operating investments.

When we evaluate balance and distribution from FY2021 to FY2027 with both capital and location specific Ward investments, then we see that investment is broken down with 36% in Ward 1, 30% in Ward 2, and 34% in Ward 3.



Capital Improvement Fund

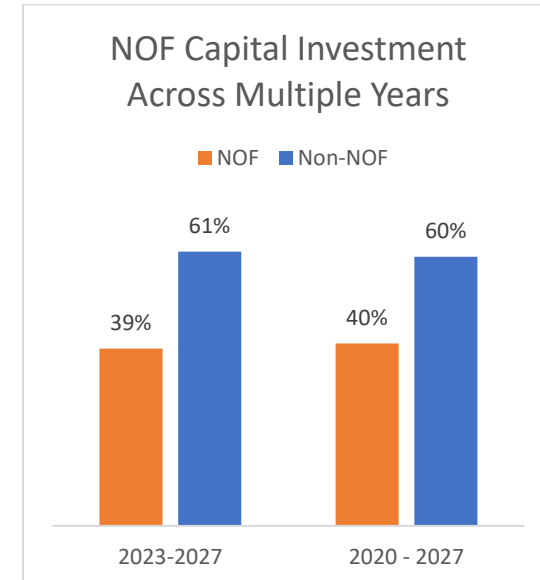
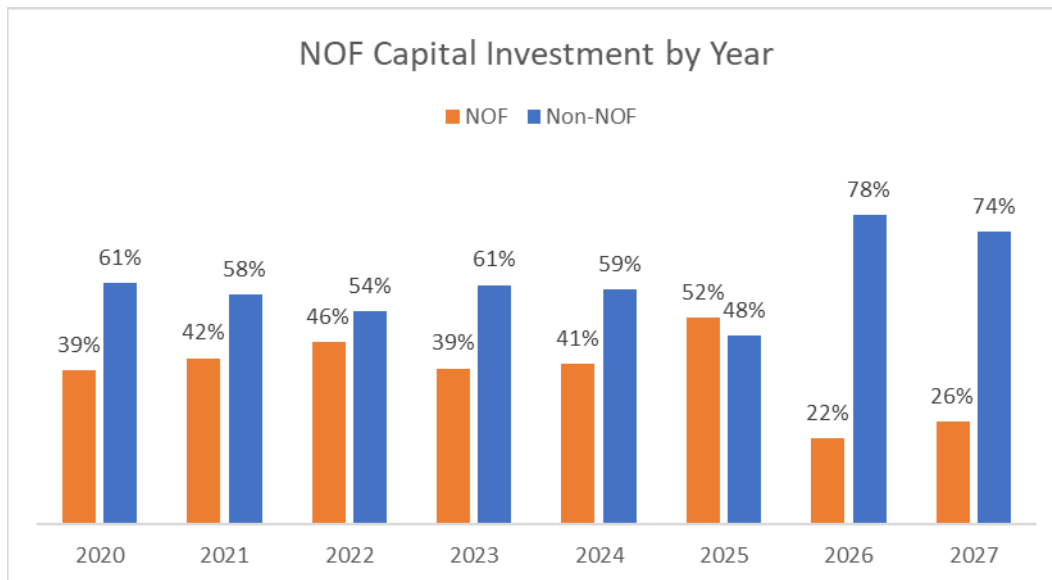
The Capital Improvement Fund accounts for \$10.57 million in FY2023 (6% of all capital) and \$53.90 million in FY2023-27 (11%). Citywide projects account for 72% of all Capital Improvement Fund investments in FY2023 (improvements to the City/County building, Fire Station Alerting System and improvements to the Grand Rapids Public Museum) and 62% for FY2023-27. Location specific Capital Improvement Fund projects account for \$2.94 million in FY2023.

FY23 Location Specific Capital Improvement Fund Projects		
Grand River Revitalization	1	\$477,500
3681 - Indian Mill Creek Dredging	1	\$380,000
Otsego Drain Basin	1	\$250,000
Calder Plaza maint program. Inspection & Construction	1	\$205,650
Grand River Revitalization	2	\$477,500
Riverside Park Bridge	2	\$375,000
Calder Plaza maint program. Inspection & Construction	2	\$205,650
Ground floor fitness addition to Burton/Leonard/Kzoo Fire	2	\$ 5,099
6850 - Green Infrastructure Implementation	3	\$300,000
5955 - Water Quality Improvement from Daylighting Plan	3	\$206,000
8050 Kalamazoo Prop-Const	3	\$ 50,000
Ground floor fitness addition to Burton/Leonard/Kzoo Fire	3	\$ 10,352

Investments in Neighborhoods of Focus (NOF)

Seventeen census tracts in Grand Rapids have been identified as Neighborhoods of Focus (NOF) based on existing inequitable community level conditions and outcomes. These tracts represent 36% of the city's total 47 census tracts. Geography is often used as a proxy for equity when demographic information is not available and therefore one measure of equity we use is investment in NOF.

For FY2023, it is projected that \$23.79 million (39%) of the recommended \$60.31 million in location-specific capital investments be physically located in a NOF, which is a decrease from last year's 46% investment but still greater than the 36% of our census tracts in NOF. Investment in NOF over the FY2023-27 planning period currently totals \$94.86 million (39% of the total location specific investments assigned to a specific Ward). When evaluating investment in NOF over eight years (FY2020-27), the investment in NOF fluctuates based on asset management requirements, the physical location of assets and timing of investments.



Conclusion

In spite of the economic and social challenges we currently face, the City remains resilient and capable of stepping into the next fiscal year with the ability to make progress on the strategic initiatives we put forward in this fiscal plan. While financial structural deficits - particularly in the general fund - are on the horizon once relief funding expires, investments we make in continuous improvement, cost efficiencies, and spurring the local economy will help to mitigate those conditions in future years.

I appreciate the departmental and Fiscal Services staff who have helped produce this sound, strategic fiscal plan. When we began our strategic plan journey in FY2019, our fiscal planning horizon was unclouded by the challenge of the COVID-19 pandemic, the ensuing economic downturn and resulting reduction in revenues. We have weathered those challenges well together over the last two fiscal years and will need to demonstrate the same discipline in FY2023. This budget also commits us to meet this difficult moment in our City's history through a strong commitment to implement changes that increase positive safety outcomes, trust, transparency and accountability.

As we have emphasized at each of our City Commission updates and performance reports this fiscal year, economic, national and international forces remain uncertain. By contrast, our fundamentals are not uncertain, and it is those fundamentals that will continue to secure strong performance in this environment. The City will strategically use reserves in the short term and will employ ARPA funds to maintain services at continuation levels while our local, state and national economies recover, and external conditions become more favorable.

Because we have been strategic together, we can look beyond today with the confidence that our tomorrow will be better if we continue to exercise discipline, innovation and adherence to our values. That is what has brought us this far and what promises to move us forward together as a community.

Sincerely,

Mark A. Washington
City Manager



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City of Grand Rapids Strategic Plan

FY2020–FY2023

(July 1, 2019 – June 30, 2023)

April 9, 2019



City of Grand Rapids



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Manager's Letter

Hello Grand Rapids!

I am honored to serve as your City Manager and I take seriously the awesome responsibility I have to bring the hopes and dreams of our community to fruition. Grand Rapids is one of America's premiere cities due to the people that live and work here as well as the City's elected officials and staff that dedicate themselves to public service.

We have accomplished a lot and our future is bright, but we do have our challenges. Upon arriving in Grand Rapids, it became clear to me that a strategic plan was needed to organize and focus the work of the City. In collaboration with City Commission and staff, I am excited to share with you the City of Grand Rapids' first strategic plan, which will serve as the operating plan for the City.

We started the planning process by establishing the City's core values. I lead with these values and will hold myself and my staff accountable for upholding these values. Next, we created new Vision and Mission statements. As the City Manager, I am responsible for setting the Mission – To elevate quality of life through excellent City services. Implementing this plan is how we will accomplish this. This plan is the community playbook for aligning initiatives, resources, goals, department operations, projects, and investments with a transparent and trackable timeline. It will shape our budget, guide our near term progress and help us achieve our long term vision.

Through our planning process, we worked to determine who we are, where we want to go, how we reach our goals and, most importantly, how we measure our success over time. While it's critical that we hold one another accountable for results, it's also important that we continue our collaboration with the community and that you hold us accountable as well. With your help, we can achieve the outcomes laid out in this plan.

This is particularly important as we embrace equity in every aspect of this plan. We must ensure that all people are respected and valued and we need to work together to eliminate the disparate impacts on communities of color due to systemic and institutional injustices. Not one of these outcomes will be successful if it fails to advance a more equitable future.

Finally, I am extremely grateful for the tremendous effort provided by our City Commissioners. Strategic Plan Project Manager, Alison Waske Sutter, and the nearly 50 staff that were instrumental in the creation of this plan (our awesome team is listed on page 33). Our City staff are truly the champions behind this plan and I am looking forward to working with each and every one of them to successfully implement this plan and positively impact our community.

Together, our collective planning and implementation efforts will advance our community journey in becoming one of the best cities in the country.



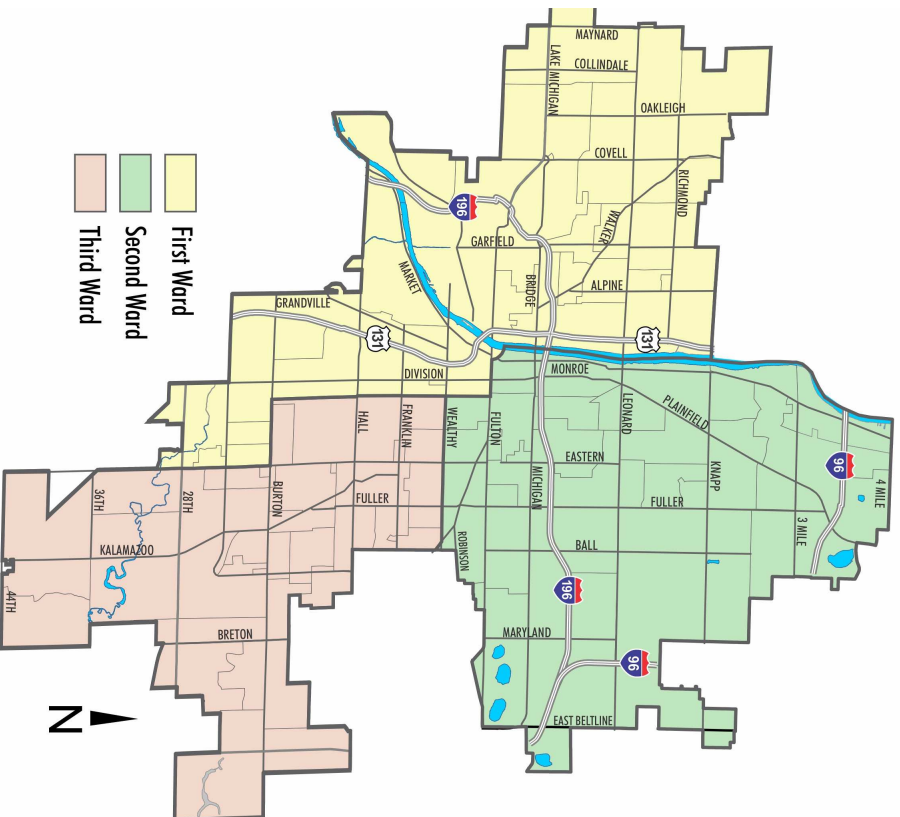
City Manager Mark A. Washington



Current State

66

- Grand Rapids is the 124th largest city in the U.S.
- We're the 2nd largest city in Michigan
- Grand Rapids has **3** Wards
- Our Mayor serves at-large and each ward has **2** City Commissioners
- Each Commissioner has **1** vote for policy decisions
- Grand Rapids is a Commission/Manager form of government
- The City Manager is responsible for directing City operations and carrying out Commission policy



City Manager
Mark Washington

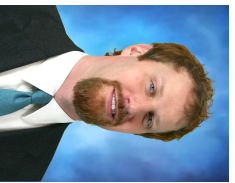


Mayor Rosalynn Bliss
1st Term
Term expires 12/31/19

1st Ward Commissioners



Jon O'Connor
1st Term
Term expires 12/31/19



Kurt Reppart
1st Term
Term expires 12/31/21

2nd Ward Commissioners



Joseph Jones
1st term
Term expires 12/31/21



Ruth Kelly
2nd Term
Term expires 12/31/19

3rd Ward Commissioners



Senita Lenear
2nd Term
Term expires 12/31/21



Nathaniel Moody
1st Term
Term expires 12/31/19

Current State

Population

198,829

59.7%	Caucasian
19.9%	Black or African American
15.3%	Hispanic
4.8%	Two or more races
2.1%	Asian
0.4%	American Indian and Alaska Native
0%	Native Hawaiian and Other Pacific Islander

Source: American Community Survey, 2017

Housing

\$113,600

Median home price



\$806/mo

Median rent



Home ownership

54%

Source: American Community Survey, 2013-2017 estimates

Employment

93,719*

Employees in Grand Rapids economy



3.9%

Unemployment rate**

*Source: Data USA, 2016

**Source: Dec. 2018, MI Department of Technology, Management and Budget

Wages

\$42,019

Median household income



25.1%

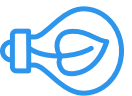
Population below the poverty level

Source: Data USA, 2016

Carbon Footprint

59,088

Metric tons of carbon dioxide equivalents



34%

Renewable energy

Source: City of Grand Rapids

City-owned Parks

1,643

Acres of accessible parks



Residents who live within a 10-minute walk to a park

77%

Source: Parks and Recreation Master Plan, 2017

Transportation

20.9%

Trips to work where people walk, bike, or use transit or ride sharing



Safety

726.2

Violent crime offenses per 100,000 population



Source: American Community Survey, 2017

Source: Federal Bureau of Investigation Uniform Crime Reporting, 2017

Recognition

#1 Place for Millennials

Business Insider, 2017

Beer City USA

Examiner.com, 2013

#1 Hottest Real Estate Market to Watch

Trulia.com, 2018

Best River Town

Outdoor Magazine, 2017

#6 Smaller City Poised to Skyrocket

Realtor.com

Fastest Growing Economy in the U.S.

Forbes, 2017

#6 Best Place to Retire

U.S. News & World Report, 2018

Great Places in America – Public Spaces

American Planning Association, 2017

#9 Most Affordable City for Business Professionals to Live and Work

CNBC, 2018

High-Performing, Race-Informed City

Equipt to Innovate, 2018

#12 Best Place to Live in the U.S.

U.S. News & World Report, 2018

Top Up and Coming City in the U.S.

Thrillist, 2019

#13 Best Large U.S. City to Start a Business

WalletHub, 2018

#28 Most Hipster City in the World

MoveHub, 2018

Project and Certification Highlights

Here are a few examples of national initiatives in which we are participating.

What Works Cities

Bloomberg Philanthropies, 2018

Grand Rapids was 1 of 100 cities selected

Zero Cities Project

Urban Sustainability Directors Network, 2017

Grand Rapids was 1 of 11 cities selected

ISO Class 1 Certification

Insurance Services Office, 2018

Grand Rapids Fire Department earned this national certification as 1 of 330 awarded

Cities Connecting Children to Nature

National League of Cities and Nature Network, 2017

The City partnered with Grand Rapids Public Schools. Together we were 1 of 12 cities selected



Planning Process

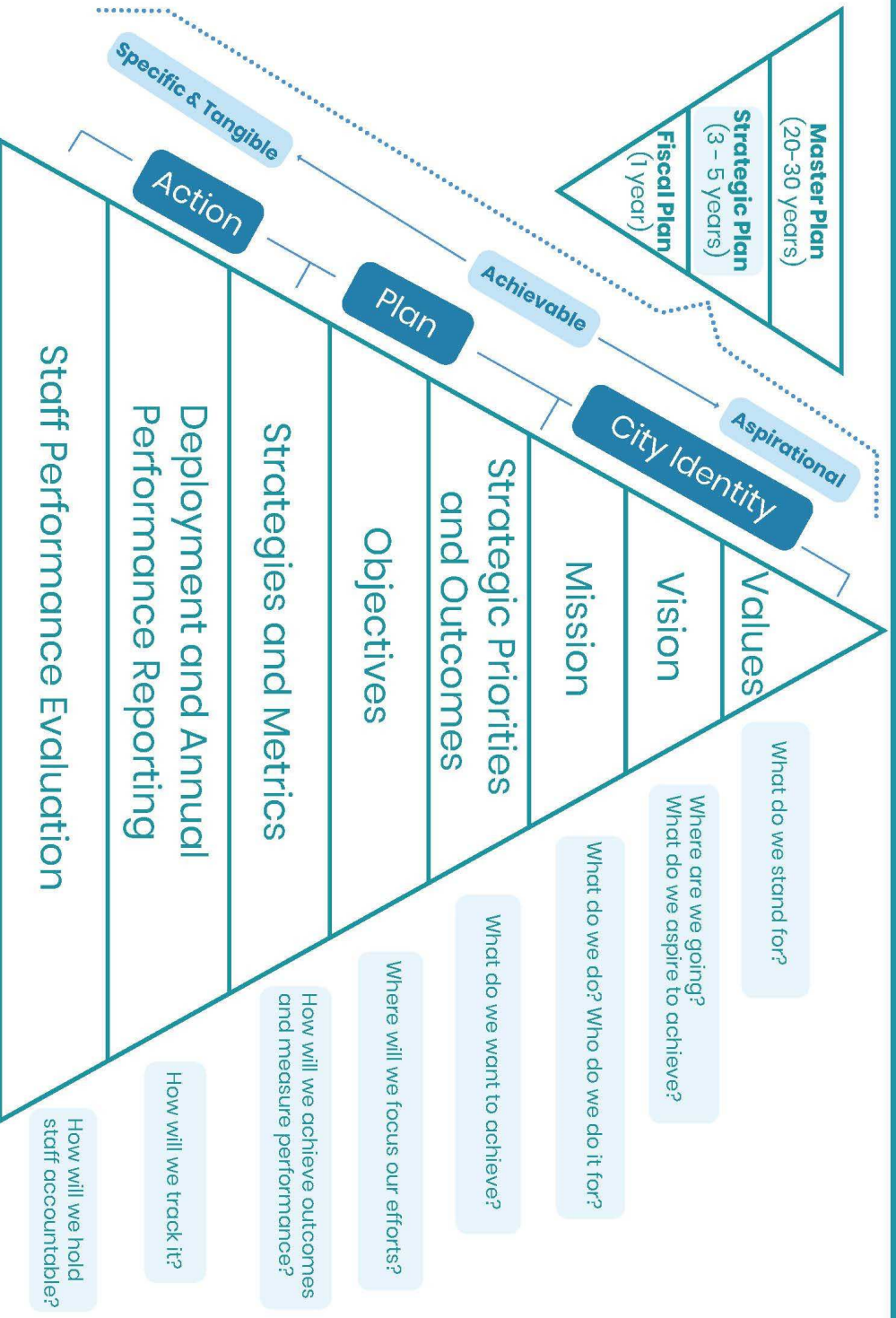
We began our strategic planning journey in November of 2018. Within five months, City Manager Washington:

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

In the beginning, we created a strategic plan framework to guide the creation of our plan. This framework demonstrates:

- How the strategic plan aligns with the long-term master plan and short-term fiscal plan
- How our values, Vision and Mission shape our City's identity and create the roadmap for the strategic plan
- How the plan's priorities, outcomes, objectives, strategies and metrics work together to define what we hope to achieve, how we plan to achieve it and how we will measure our progress
- How the City will hold itself accountable to the plan through annual performance reports and staff performance evaluations

Strategic Plan Framework



Plan Elements

Strategic Priorities

Strategic priorities are the high-level “buckets” through which we organize our work.

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Outcomes

Plan outcomes are what we hope to accomplish within each of the strategic priorities.

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Objectives

Objectives identify where we will focus our efforts. There are multiple objectives within each strategic priority.

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Strategies

Strategies identify how we will achieve our objectives and desired outcomes.

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Metrics

We will measure how well we are achieving our objectives and desired outcomes through our metrics. Unless otherwise noted, the intention is to meet the goal within the plan’s timeframe.

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Using the plan

We will use this plan to guide our operations and financial investments. As we continue to work more collaboratively internally and externally, we will uncover more opportunities for innovation, sustainability and enhanced customer service.

This plan is intended to be a living breathing document. As this is the City’s first strategic plan, we will be learning throughout the implementation phase. We recognize and acknowledge that updates will need to be made and we commit to being transparent about our learnings and forthcoming updates.

Find information about this plan and monitor our performance at:

www.grandrapidsmi.gov/strategicplan

Values

Our values are what we stand for. They are embedded throughout the entire plan and guide all City work.

Accountability

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

Collaboration

Working together in partnership with others; teamwork.

Customer Service

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

Equity

Leveraging City influence to intentionally remove and prevent barriers created by systemic and institutional injustice.

Innovation

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

Sustainability

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

Vision

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

Mission

To elevate quality of life through excellent City services.

Priorities



Governmental Excellence

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



Economic Prosperity and Affordability

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



Engaged and Connected Community

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



Health and Environment

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



Mobility

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



Safe Community

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

Equity

“...Racial inequities have been baked into government, and ... racial inequities across all indicators for success are deep and pervasive. We also know that other groups of people are still marginalized, including based on gender, sexual orientation, ability and age, to name but a few. Focusing on racial equity provides the opportunity to introduce a framework, tools and resources that can also be applied to other areas of marginalization.” (2019, Government Alliance on Race and Equity)

The City of Grand Rapids is dedicated to advancing equitable outcomes and opportunities by leading with racial equity to address root causes of disparities. The City defines equity as the condition achieved when people have the tools, resources and connections necessary to be fully engaged and prepared to benefit from the opportunities they seek. 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.

This targeted approach on racial equity will advance our universal goal of elevating quality of life in Grand Rapids. Equity is one of the City's six values and must be embedded into all of our decisions, policies and practices. In an effort to dismantle the systemic and institutional injustice that has been prevalent throughout our history, the City has made the conscious choice to highlight equity in each priority area of our strategic plan.

The first objective in this plan outlines the City's commitment to creating a structure within City operations to lift up racial equity throughout the organization so that each department has the knowledge, skills and support to intentionally remove and prevent barriers created by systemic and institutional injustice.

Additionally, to the extent possible, all plan metrics will be disaggregated by race and ethnicity, and when needed as a proxy, by geography (Census tracts, Wards, etc). This statement is an urgent call to action to transform government to achieve positive and sustainable community level impact.

The City of Grand Rapids centers racial equity so that the recognition listed on page four of this document will be the lived reality of all Grand Rapids residents, regardless of race or ethnicity. When we read those rankings and recognitions, we must always ensure Grand Rapids is the “Best Place to Retire” and “Most Affordable City for Business Professionals to Live and Work” for everyone who calls Grand Rapids home. We must be mindful of the areas that require improvement such as being ranked 122nd in U.S. for Hispanic Entrepreneurs (2018, WalletHub), 2nd Worst for African Americans Economically (2015, Forbes) and 39th for Residential Segregation (2018, Apartment List).

We are fully aware of the challenges and opportunities before us as we lead with equity. We also know that as a municipality, we are uniquely positioned to reduce disparities through policy, intentional practices, transparency and accountability. The City, in partnership with organizational allies and community, can help make Grand Rapids truly the “Best Place to Live in the U.S.” for everyone.



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.

Objective 1: Embed equity throughout government operations.

Strategies

1. Create infrastructure to elevate and organize equity work within the City and investments in Neighborhoods of Focus
2. Disaggregate all data, to the extent possible, by race, ethnicity, gender identity and geography
3. Evaluate the racial equity impacts of major policy proposals and initiatives and of existing projects and services
4. Require all departments to apply a racial equity lens to budgetary requests
5. Identify systemic issues that cause disparate outcomes in the justice system and implement strategies to address those issues within the City's span of influence

Draft Metrics

- \$ allocated to and % of Third Ward Equitable Development Fund spent
FY2019: \$750,000, 0% Goal FY2020: To be created, 100%
- \$ of capital investment by Ward and Neighborhood of Focus
2018: Not previously calculated Goal: To be created
- % of total budget dollars that support equity specific projects and initiatives
2018: Not previously calculated Goal: To be created
- % of total expenditures for projects/services evaluated using the Government Alliance on Race and Equity (GARE) Racial Equity toolkit
2018: Not previously calculated Goal: 100%
- % of elected City officials, City employees and people serving on a City board or commission trained in equity
2018: 10%* Goal: 50%
*City staff only
- # of felony and misdemeanor charge records for like offenses from District 61 Court
2018: See below Goal: To be created

Charges	Race		Gender	
	Caucasian	People of Color	Male	Female
Felony	1,146 (30%)	2,718 (70%)	3,323 (86%)	548 (14%)
Misdemeanor	2,718 (27%)	7,293 (73%)	8,282 (74%)	2,979 (26%)

- # of problem-solving specialty court program graduates by court type
2018: See below Goal: to be created

Court type	Race		Gender	
	Caucasian	People of Color	Male	Female
Drug & Sobriety Court	75 (75%)	25 (25%)	67 (67%)	33 (33%)
Comm. Outreach	12 (32%)	25 (68%)	20 (54%)	17 (46%)

- % reduction in recidivism rate for problem-solving specialty court graduates by court type
2018: 15% greater reduction (Drug & Sobriety Court) compared to non-participants
Goal: To be created

Objective 2: Foster and maintain fiscal sustainability.

Strategies

1. Establish and adhere to fiscal policies
2. Continue funding annual actuarially determined employer contributions to the defined benefit retirement system, including Other Post-Employment Benefits (OPEB) and pension retirement systems
3. Improve cost effectiveness through asset management, continuous improvement and innovation
4. Strategically leverage outside funding (i.e. grants, philanthropic support, government funding)
5. Evaluate costs and efficiencies in enterprise utility services (water, sewer, waste collection and parking)
6. Create and implement equity and environmental sustainability scorecards for capital requests

Draft Metrics

- General Operating Fund (GOF) reserve level
2018: 22.5% Goal: 15%
- Stabilization Fund Level
2018: 10.7% Goal: 10%
- Bond rating
2018: AA Goal: AA+
- % of defined benefit retirement systems funded
2018: 82.1% Goal: 100%
- % of asset classes managed by asset management plans
2018: Being calculated Goal: To be created
- \$ of external funding (grants, sponsorships, etc.) received annually by department
2018: Not previously calculated Goal: To be created
- # of online payments made, disaggregated by service
2018: Being calculated Goal: To be created



Objective 3: Attract, hire, train and retain high performing employees.

Strategies

1. Develop a workplace culture based on City values that improves employee communications, engagement and satisfaction
2. Evaluate and implement employee–friendly policies to meet the diverse needs of our evolving workforce
3. Offer a competitive benefits package that enhances employee recruitment and retention and incentivizes wellness
4. Use evidence–based, data–driven methodology to reduce barriers to employment and improve quality of hires, reduce turnover and increase workforce diversity to reflect the demographics of the community
5. Align skills, staffing levels and employee evaluation system with priorities, strategies and metrics
6. Develop mandatory employee training programs, including trainings on City values and programs, cultural competency and core competencies (e.g. skills assessment, budgeting)
7. Use internship and apprenticeship programs to increase the pipeline of candidates for hard-to-fill positions and to increase workforce diversity

Draft Metrics

- New hire demographics

Category	Race						Gender	
	C	AA	H	A	NA	M-R	M	F
2018 Permanent Hires Qty.	100	15	8	1	0	4	80	48
2018 Permanent Hires %	78.1%	11.7%	6.3%	0.8%	0.0%	3.1%	62.5%	37.5%
Citywide Labor Force*	64.9%	17.2%	13.9%	2.0%	0.1%	1.7%	50.7%	49.3%
Metro Area Labor Force*	83.7%	6.3%	6.9%	1.9%	0.2%	1.0%	49.4%	50.6%

Source: US Census Bureau 2010 Labor Force statistics

C: Caucasian AA: African American H: Hispanic A: Asian NA: Native American M-R: Multi-racial

- Employee turnover rate
2018: 9.1% Goal: Less than 10%
- Position vacancy rate
2018: 4.8% Goal: Less than 5%
- Time from requisition request to offer acceptance for non-sworn employees
2018: 75 days Goal: 60 days
- Time from requisition request to offer acceptance for sworn employees (police and fire)
2018: 120 days Goal: 90 days



Objective 4:

Ensure we have the appropriate number, location and type of facilities/workspaces to meet the demands of government operations, the community and our growing/changing population.

Strategies

- Conduct a facility/workspace analysis that includes evaluation of collaboration spaces, remote work options self-service options (digital City Hall) and alternative workspaces to increase customer service and equity
- Maximize City facility occupancy
- Ensure safe, healthy and well-maintained City facilities
- Make all facilities welcoming and accessible for all customers with an emphasis on people with disabilities, people that speak a language other than English and people that are transgender and/or non-binary
- Track who is coming to City facilities, when and for what reason

Draft Metrics

- % of facilities with a Facilities Condition Index (FCI) score of 10 or below
2018: 98%* Goal: 90%
*Water, wastewater, parking and parks facilities currently not included
- Occupancy rate of all facilities
2018: Being calculated Goal: > 90%

Objective 5: Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications and data sharing with the community.

Strategies

1. Conduct a City-wide technology needs assessment and expand the City's technology strategy
2. Develop and implement a performance management program that ensures accountability, collaboration and innovation by embedding data analytics into operational decision making
3. Create an information technology (IT) master plan with all departments included
4. Increase the amount of open data accessible to the public
5. Develop a Smart Cities strategy that embeds equity and includes infrastructure, technology, security, data management, engagement and communication
6. Identify procurement barriers to ensure technology solutions can be implemented quickly and efficiently and increase the use of pilot-to-procurement to test solutions

Draft Metrics

- % of cloud based solutions
2018: 60% Goal: To be created
- % of solutions compliant with security standards for payment, privacy, etc.
2018: 100% Goal: 100%
- # of services digitized
2018: 40% Goal: 70% by June 2020
- # of open data sets published online
2018: 47 Goal: 20 additional per year
- % internal satisfaction with information technology services and solutions provided
2018: Survey to be conducted Goal: To be created



Objective 6: Update the Master Plan to enable smart equitable growth.

Strategies

1. Complete scoping of Master Plan update that considers available City and community capacity to participate, and leverages existing plans (GR Forward, Age Friendly Communities, etc.)
2. Begin comprehensive Master Plan public process phase taking into account the results of the 2020 Census and after scoping is complete
3. Apply appropriate land use strategies that create a sustainable mix of uses, housing types, and densities including policies to encourage affordable and mixed-income housing

Draft Metrics

- % of residents/businesses satisfied with quality of life in their neighborhood
2018: Survey not yet conducted Goal: To be created
- % of Master Plan process participants that are residents of color
2018: Not started Goal: To be created



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Support a resilient business environment by optimizing processes and regulations for property development and business-related permitting and approval processes and regulations.

1. Eliminate unnecessary licensing and regulation processes and revise those that are sub-optimal or are

1. Eliminate unnecessary licensing and regulation processes and revise those that are sub-optimal or are contributing to disparate outcomes
2. Streamline access to licences, permits and approval processes for development applications
3. Increase accessibility of information on property development and business related processes that are available to the public to enhance the experience of the City's diverse customer base
4. Provide regular training and education opportunities that help users navigate the development and approval process
5. Create and staff a small business development program

- % of new buildings and commercial renovations approved administratively
2018: 91% Goal: 90%

- % of new buildings and commercial renovations approved administratively
2018: 91%
Goal: 90%
- # of days to administratively approve projects from permit application to approval for projects where board/commission approval is not required
2018: 33 days
Goal: 28 days
- # of days for board/commission approval from board/commission application to permit approval
2018: 75 days
Goal: 70 days
- % of customers satisfied with services related to development or business regulation
2018: Survey not yet conducted
Goal: To be created
- # of businesses and/or individuals attending trainings that enhance their understanding of City rules and processes related to property development or business permitting and regulation
2018: 138
Goal: To be created

Objective 2: Support the creation, retention and growth of businesses.

Strategies

1. Target City incentives to achieve maximum impact on business retention and growth efforts
2. Support entrepreneurship and innovation with a special focus on creating access to opportunities for historically marginalized communities and the Neighborhoods of Focus
3. 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
4. Increase awareness of opportunities to do business with the City
5. Target incentives and City programming to catalyze small business startup and growth

Draft Metrics

- \$ of private investment supported by City incentives, disaggregated by industry segments
2018: \$187.5M* Goal: \$150M annually
*\$12M: Real Estate (mixed-use) development, \$60M Medical/Advanced Manufacturing, \$9.2M Food/Ag processing, \$6.2M Manufacturing
- \$ spent on micro-local businesses (MLBE), minority-owned businesses (MBE), and women-owned businesses (WBE) by businesses receiving City incentives
2018: Data not previously collected Goal: To be created
- \$ and % of total City contract expenses paid to each: micro-local businesses (MLBE), minority-owned businesses (MBE), women-owned businesses (WBE) and companies providing apprenticeship opportunities
2018: See table below* Goal: To be created
*Data on apprenticeships being calculated

Construction Contracts for Primes and Subs (\$54,741,472)

Micro-LBE	MBE	WBE
\$13,666,429	\$4,754,450	\$494,148
24.90%	8.60%	0.08%

Goods and Services and Professional Services Contracts (\$71,102,108)

Micro-LBE	MBE	WBE
\$335,435	\$322,901	\$899,851
0.50%	0.50%	1.20%

- # of new companies filing W-2s for withholding
2018: Being calculated Goal: To be created
- # of new MLBE vendors registered to do business with the City
2018: 4 new (26 total) Goal: 15

Objective 3: Increase residents' educational attainment, employment and wage growth.

Strategies

1. Support post-secondary degree attainment and skilled-trades certification, particularly for people of color and first-generation students
2. Support attainment of livable wage employment (more than \$15/hour) through influence on contractors and vendors
3. Support employment and workforce development efforts in historically marginalized communities and Neighborhoods of Focus
4. Increase the number of jobs supported by City incentives that pay at least \$15/hour
5. Leverage the river restoration project for diverse economic growth opportunities

Draft Metrics

- % of residents earning above the Asset limited, Income Constrained, Employed (ALICE) threshold*
2018: 48% Goal: To be created
*\$21,624 for a single-adult household and \$64,788 for a four-person family in Kent County
- Unemployment rate
2018: 3.7% (December) Goal: To be created
- % of Grand Rapids Public Schools graduates that receive a post-secondary degree within six years of graduating
2017: 18% Goal: 40%
- % of real earned income growth for full-time wage and salary earners aged 25-64
2018: Being calculated Goal: To be created
- % difference between the percentage of white (non-Hispanic) population who are employed and the percentage of people of color (including Latino and Hispanic) who are employed (i.e. Employment Gap)
2018: 11.1%* Goal: 9%
*Kent County, 5 year American Community Survey (ACS) Estimate
- # and % growth in number of employees based on the number of W-2s
2018: Being calculated Goal: To be created



Objective 4: Support housing development and services that help keep people in their homes.

Strategies

1. Facilitate increased housing supply through the development of a variety of housing types
2. Facilitate increased affordable housing supply
3. Reduce barriers to housing and home ownership
4. Support services to help people stay in their homes
5. Prioritize geographic areas to target economic development incentives for housing development

Draft Metrics

- % of households that spend more than 30% (cost-burdened) and 50% (severely cost-burdened) of their income on housing
2018: Being calculated Goal: To be created
- # of net new housing units by type and price point (i.e. single-family, multi-family, 60% AMI, 80% AMI, etc.)
2018: 1,358* Goal: To be created
*239 for households with income at or below 80% of the Area Median Income (AMI)
- Rental vacancy rate
2018: Being calculated Goal: To be created
- Months supply of homes for sale
2018: Average 1.5 Goal: To be created
- Homeownership rate
2018: 54%* Goal: To be created
*American Community Survey (ACS) Estimate
- # of 61st District Court Eviction Cases
2018: 3,730; rate per 100 households: 11.1% Goal: To be created
- # of vacant lots returned from Kent County Land Bank Authority that are redeveloped for affordable housing
2018: Not applicable Goal: 10



Objective 5: Support efforts that contribute to making Grand Rapids a destination City.

Strategies

1. Collaborate with community partners to market Grand Rapids as a destination city
2. Promote a range of special events that highlight and celebrate the arts, cultural diversity, outdoor recreation and innovation in the community
3. Maintain and enhance quality, accessible public spaces (not green spaces)
4. Partner with Downtown Grand Rapids Inc. (DGR), The Right Place and Experience Grand Rapids to promote Grand Rapids for business and tourist attraction opportunities
5. Support efforts of Corridor Improvement Authorities to promote neighborhood business districts

Draft Metrics

- # of art, cultural, outdoor recreation or unique events permitted by the City annually
2018: 254 Goal: 250
- # of hotel nights
2018: Being calculated Goal: To be created
- # of visitors
2018: Being calculated Goal: To be created
- Occupancy rate of commercial real estate in downtown Grand Rapids and in Grand Rapids as a whole
2018: Being calculated Goal: To be created



Engaged and Connected Community

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

Objective 1: Enhance communication with the public.

Strategies

1. Vet major issue and incident communications with the Office of Communications and share with Commissioners prior to public announcement
2. Develop customer friendly communication protocols including, but not limited to, readability, clarity, representation and style
3. Designate and train staff to create and vet public communications through a lens of equity and inclusion
4. Establish target response times to external customer inquiries
5. Leverage technologies to proactively and effectively communicate about City services
6. Intentionally and clearly communicate policies, programs and processes to the immigrant community

Draft Metrics

- # or % of staff trained on communication protocols
2018: Protocols not yet created Goal: To be created
- % of external customer inquiries responded to within target response time disaggregated by department
2018: Tracking system not created Goal: To be created
- # of Freedom of Information Act (FOIA) requests received
2018: 1,703 Goal: To be created
- # of unique website visits per year
2018: 1,273,000 Goal: To be created



Objective 2: Develop a community engagement strategy across all City programs and initiatives.

Strategies

1. Map all existing and planned community engagement efforts across all departments
2. Develop equity-centered protocols, standards, training and staff skills for community engagement
3. Create a community engagement guidebook and training curriculum
4. Identify outreach and engagement gaps, such as with historically marginalized populations, and create a plan to address those gaps
5. Increase participation in Census 2020
6. Identify trusted voices in the community to collaborate with for future engagement efforts
7. Track attendance of community engagement activities to learn patterns and test targeted approaches
8. Create and test a tool that compares community feedback to approved plan/initiative (i.e. Master Plan) and implementation, when appropriate and where feasible, with notation of differences

Draft Metrics

- # of engagement events led by the City or where the City is a key partner disaggregated by department
2018: Data not previously collected Goal: To be created
- # of people participating in events led by the City or where the City is a key partner disaggregated by department
2018: Data not previously collected Goal: To be created
- % of staff with outreach responsibilities trained in community engagement per the community engagement guidebook
2018: Training not yet created Goal: To be created
- % increase in Census completion among hard to count populations
2018: Census not conducted Goal: To be created



Objective 3: Create a process to gauge and enhance community perception.

Strategies

1. Survey community for their perception of City services, events, programs and facilities
2. Assess residents' sense of belonging in the city
3. Create a process for incorporating feedback to refine and improve outcomes
4. Communicate more about successful programs and outcomes achieved by the City

Draft Metrics

- % of customers who report being satisfied or very satisfied with the overall quality of services provided by the City
2018: Survey not yet conducted Goal: To be created
- % of residents who express high levels of satisfaction with the outcomes of their engagement with the City
2018: Survey not yet completed Goal: To be created
- % of stakeholders who report a sense of belonging
2018: Survey not yet completed Goal: To be created
- % of stakeholders who believe the City values authentic dialogue with them
2018: Survey not yet completed Goal: To be created
- # of people and organizations surveyed and % completion
2018: Survey not yet completed Goal: To be created

- Strategies
1. Develop equitable opportunities for resident service on boards and commissions and offer onboarding process for successful participation

2. Increase resident awareness of opportunities to leverage their voice

3. Leverage partnerships and neighborhood leadership to gather and lift up resident voice

4. Elevate resident voice in the Master Plan

- Draft Metrics
- # of total engagement activities focused on resident issues disaggregated by department

2018: Data not previously collected

Goal: To be created

• # of total residents participating in engagement activities disaggregated by department

2018: Data not previously collected

Goal: To be created

• % variance between the percentage of residents of a particular race/ethnicity represented on City Boards and Commissions compared to the percentage of that race/ethnicity in the overall city

2018: Data not previously collected

Goal: To be created

• % voter participation

2018: 56%* (27% - 77% range by precincts)

Goal: To be created

*Average across the City for 2018 General state election, based on 136,946 registered voters

• # of residents participating in City in-depth learning opportunities (i.e. Our City Academy, Neighborhood Leadership Academy and Grand Rapids Neighborhood Summit)

2018: 399

Goal: To be created
- A horizontal line composed of small blue dots, spanning the width of the page.



Health and Environment

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

Objective 1:

Reduce carbon emissions and increase climate resiliency.

Strategies

1. Create carbon reduction goals and integrate goals into appropriate City plans, including the Comprehensive Master Plan
2. Reduce the carbon footprint of City operations (buildings, utilities and fleet)
3. Assess the feasibility and cost of offsetting 100% of City electricity with renewable sources by FY2025
4. Create and support programs and policies to reduce carbon emissions from the building and transportation sectors throughout the community
5. Create a Climate Action and Adaptation Plan in partnership with the community
6. Work with community partners and businesses to achieve a 40% tree canopy

Draft Metrics

- Carbon footprint of city buildings, utilities and fleet (metric tons of carbon dioxide equivalents)
2018: 59,088*
*Fleet not included
Goal: To be created
- % of City electricity supplied by renewable sources
2018: 34%
Goal for June 30, 2025: 100%
- % of tree canopy
2018: 34%
Goal: 40%

Objective 2:

Ensure equitable access to and use of green spaces and increase recreational activities.

Strategies

1. Expand parks and active open spaces to reduce disparities in park deficient neighborhoods
2. Increase grade level of park maintenance as prescribed in Parks and Recreation Master Plan
3. Increase accessible, diverse and inclusive recreational programs and facilities to encourage utilization by all races, ages and abilities
4. Close gaps in the City's segments of the regional multi-use trail system
5. Increase the number of children connected to nature through expanded recreational and youth employment opportunities and through increased access to natural areas

Draft Metrics

- % of households within a 10 minute walk of a park or active green space
2018: 77%
Goal: 81% (5% increase)

- Acres of accessible City-owned parks per 1,000 residents
2018: 5.5 (total City), 3.71 (Neighborhoods of Focus)
Goal: > 9.5 acres within Neighborhoods of Focus

- % of parks rated maintenance level B or greater
2018: 15.4%
Goal: To be created

- # of participants in recreation programs per year
2018: Data not previously collected
Goal: To be created

- # of centerline miles of 8-foot or wider multi-use trail within the City
2018: Being calculated
Goal: To be created

- # of natural areas and green playground sites added in underserved neighborhoods
2018: 0
Goal : 5

Objective 3: Protect and preserve our water resources.

Strategies

1. Create and implement a PFAS reduction plan for the Water Resource Recovery Facility (WRRF) and monitoring plans for both the Lake Michigan Filtration Plant and the WRRF
2. Implement the Lead Service Line Replacement Plan
3. Increase and maintain green infrastructure to strategically reduce stormwater system burdens
4. Achieve the Water and Environment Federation's Green Infrastructure Certification
5. Research and understand why residential water/sewer services are shut off and create innovative solutions to avoid the shut off of services
6. Identify and implement water conservation strategies within City operations and for customers
7. Collaborate with partners, within the City and in upstream communities, to increase the overall water quality of the river

Draft Metrics

- PFAS effluent result from the Water Resource Recovery Facility
2018: PFOS average was 42 ng/l with a high of 200 ng/l (Water Quality Limit = 12 ng/l) and PFOA average was 12 ng/l with a high of 19 ng/l (Water Quality Limit = 12,000 ng/l)
Goal: To be created

- % of water connections with lead service line replacements completed per year
2018: 163%
Goal: 5%

- Gallons of stormwater infiltrated
2018: Being calculated
Goal: 1% increase

- # of residential accounts experiencing water/sewer shut offs
2018: 2,401
Goal: To be created

- # of residents using the water/sewer bill assistance fund (85% of users must be below 200% poverty level)
2018: 1,635
Goal: To be created

- Gallons of water pumped from treatment plant per person per day normalized for weather impacts
2016 - 2018 annual average: 119
Goal: To be created

- % water loss from water distribution
2018: 10.7%
Goal: < 10%

- Water Quality Index for the Grand River (average measure from multiple points upstream, downstream and within the City)
2018: 70
Goal: 70

Objective 4: Minimize waste generation and promote waste diversion practices.

Strategies

1. Evaluate advanced refuse collection system that combines trash, recycling and composting services bundled together
2. Improve the quality and amount of recycling collected throughout the City
3. Enhance compost operations for the community
4. Implement waste diversion programs within City operations

Draft Metrics

- Residential waste diversion rate
2018: 23%*
*Does not include yard waste
Goal: To be created
- # of City facilities that have implemented a zero waste program
2018: Program does not currently exist
Goal: To be created
- Tons of compost processed onsite at Domtar
2018: Process not created yet
Goal : To be created

Objective 5:

Collaborate with and support partners working to reduce health disparities and the resulting undesired outcomes.

Strategies

1. Collaborate with partners to increase resources available to address lead-based paint hazards
2. Collaborate with Invest Health and other partners to evaluate how additional community support can be provided to people suffering from mental health challenges and/or addiction, with a focus on evaluating residents that are both high users of emergency services and frequently incarcerated
3. Evaluate opportunities to decrease opioid abuse
4. Continue to collaborate with Invest Health to implement a process to implement "Health in All" policies
5. Evaluate policy options to support urban agriculture
6. Measure and understand air quality and the health impacts of poor air quality

Draft Metrics

- % of children with elevated blood lead levels per tested child
2018: 6% (City), 10% (49507)
Goal: To be created
- # of calls for Grand Rapids emergency services by people experiencing mental health challenges and/or addiction
2018: Data not previously collected
Goal: To be created
- # of emergency room visits by people experiencing mental health challenges and/or addiction
2018: Data not previously collected
Goal : To be created
- # of people experiencing mental health challenges and/or addiction who have been incarcerated
2018: Data not previously collected
Goal : To be created
- # of opioid overdose deaths per 100,000 people
2017: 93 (all of Kent County)
Goal : To be created
- # of air quality data points shared publicly
2018: Program not in place
Goal : To be created



Mobility

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

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Objective 1:

Create an accessible multi-modal transportation experience and reduce single-occupant vehicle travel.

Strategies

1. Improve ridership on and explore expansion of the Fare Free transit network (i.e. DASH, Route 19) and The Rapid
2. Increase biking by improving bicycle network and ensuring facilities are maintained
3. Increase walkability by increasing sidewalk network and ensuring facilities are maintained
4. Create employment related transportation solutions within Neighborhoods of Focus
5. Reduce household transportation costs and eliminate cost barriers to accessing mobility solutions

Draft Metrics

- % of annual trips to work where people use transit, walking, biking and ride sharing
2017: 20.9% total (Transit: 4.2%; Walking: 3.8%; Biking: 2.2%; (combined with taxi and motorcycle in Census data); Ridesharing: 10.7%)
Goal: 55% total (transit: 20%; Walking: 10%; Biking: 5%; Ridesharing: 20% by 2035)
- % of population within a ½ mile of 15 minute or less public transit service all day
2018: 19.5% (72.8% for peak service times) Goal: 50%
- % of sidewalk network plowed
2018: Service not previously offered Goal: 25%
- # of sidewalk miles completed
2018: 921.93 Goal: 1,107.33
- # of feasible locations needing American with Disabilities Act (ADA) compliant ramps installed
2018: 7,153 Goal by FY2024: 5,653 (improve 1,500)
- # of jobs accessible in a 30 minute transit ride
2018: 108,924 (cnt.org) Goal: 150,000
- % of 18+ year olds aware of travel options
2018: Survey not previously completed Goal: To be created

Objective 2

Pursue innovative, 21st century mobility options.

Strategies

1. Pilot new mobility programs (carshare, bikeshare, e-scooter and Universal Dispatch Application) and ensure that they are available and accessible in each Ward and the Neighborhoods of Focus
2. Develop a regional mobility and transportation demand management program with public and private partners
3. Pilot autonomous and connected vehicle services
4. Complete a shared micro-mobility plan that includes bikeshare and e-scooters
5. Create innovative and active City fleet programs and travel options for City employees

Draft Metrics

- # of 18+ year olds using carshare, bikeshare, e-scooter and Universal Dispatch Application
2018: Programs not previously offered Goal: To be created
- # of 18+ year olds using autonomous and connected vehicle services
2018: Programs not previously offered Goal: To be created
- # and % usage of City-owned electric vehicle charging stations
2018: 8 public charging stations with 16 ports and 3 fleet chargers with 6 ports
Goal: 20 public charging stations with 40 ports and 6 fleet chargers with 12 ports
- % of 18+ year olds aware of new mobility travel options
2018: Survey not previously completed Goal: To be created

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Objective 3

Develop an effective, customer responsive parking system.

Strategies

1. Develop future proofed parking developments (e.g. parking facilities that can convert to other uses)
2. Educate and inform the public on parking options and new technology
3. Develop a Parking Master Plan to guide future investments
4. Modernize parking equipment to allow for multiple forms of payment

Draft Metrics

- % occupied on and off-street parking in Downtown and neighborhood business districts
2018: ~95% for off-street monthly permits (baseline to be developed for on-street)
Goal: 85% occupancy for on and off-street parking
- % of 16+ year olds aware of parking options
2018: Survey not previously conducted Goal: To be created

Strategies

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

Draft Metrics

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



Safe Community

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

Objective 1:

Develop knowledge and skills across City departments to better prepare for emergencies with a particular focus on our ability to deliver safety services to vulnerable and historically marginalized populations.

Strategies

1. Create plans and communication strategies for all major risks within the city
2. Ensure all City employees assigned an emergency operations center role or cross functional field work during major emergencies are trained to the appropriate level
3. Pursue data driven and evidenced-based strategies to address root causes of police and fire related emergencies (i.e. Cure Violence Assessment)
4. Cross-reference code compliance data with fire and police department information systems
5. Employ multi-disciplinary approaches, data-driven improvements, and broad policy changes to determine effective strategies for protecting vulnerable road users and for the creation of safer roadways

Draft Metrics

- | | |
|---|---------------------|
| • % of designated employees trained to the appropriate National Emergency Management Certification level
2018: 70% | Goal: 90% |
| • % of community members who say they feel response to weather related emergencies is delivered effectively
2018: Survey not previously conducted | Goal: 90% |
| • % of Grand Rapids Police Department Community Policing Specialists trained in Crime Prevention Through Environmental Design
2018: Being calculated | Goal: To be created |

Objective 2:

Create a shared understanding with the community regarding timely, equitable and effective safety outcomes and align performance expectations and resource investments accordingly.

Strategies

1. Increase critical metric compliance for fire, hazardous materials, technical rescue, water rescue and EMS response to 90%
2. Increase police critical performance metrics when responding to emergency incidents
3. Develop the ability to effectively communicate, staff, manage and respond to major weather events, including activation of the City's Emergency Operations Center (EOC)
4. Develop the ability to effectively communicate, staff, manage and respond to social and environmental risks resulting from opioids, mental health challenges, active violence, micro-mobility, autonomous vehicles and the reactivation of the Grand River
5. Identify transportation safety issues through data analysis, staff expertise and community inputs and equitably deliver appropriate and effective solutions throughout the community
6. Develop and implement a data-driven, actionable and comprehensive Vision Zero transportation safety plan with meaningful input from the community
7. Ensure civil and criminal court cases are processed in an efficient and timely manner

Draft Metrics

- % critical performance compliance for fire response including both distribution and concentration measures
2018: Distribution 86.7%, Concentration 93.14% Goal: > 90%
- % of police responses to in-progress (priority 0–3) calls for service within 8 minutes and 30 Seconds
2018: Being calculated Goal: 85%
- # of crashes and crash rates in relation to traffic counts and vehicle speeds by mode
2018: Being calculated Goal: To be created
- # of serious injuries and fatalities by mode
2018: 155 serious injuries (5 bicyclists, 115 cars/light trucks, 6 motorcycles, 25 pedestrians, 4 other) and 15 fatalities (0 bicyclists, 8 vehicles, 4 pedestrians, 2 motorcycle) from 87 crashes
Goal: 0 (long-term Vision Zero goal)
- \$ invested in addressing transportation safety issues broken down into all the E's of safety (Evaluation, Enforcement, Engineering and Education)
2018: Being calculated Goal: To be created
- % of criminal cases completed (initiation to close) within 126 days
2018: 94% Goal: 90%
- % of civil cases completed (initiation to close) within 84 days
2018: 95% Goal: 90%



Objective 3:

Enhance partnerships within the community to recover from significant incidents that occur in the City.

Strategies

1. Create a fully functional neighborhood recovery center within a reasonable distance of the impacted area within 24 hours of an extended major emergency for geographically specific incidents
2. Standardize use of building referral forms to properly document and inform code compliance and the fire department of potential hazards
3. Properly document large scale incidents using National Incident Management Forms to preserve the lessons learned, update current operating guidelines and apply for reimbursement from State or National funds if applicable

Draft Metrics

- % of time staff critically review the City's response to an emergency requiring primary personnel operate the Emergency Operations Center (EOC) 60 days after the incident occurred
2018: 100%
Goal: 100%

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Objective 4:

Provide professional community oriented policing services to enhance trust, and ensure the legitimacy of the police department and the safety of every resident, business and visitor.

Strategies

1. Complete the police staffing and deployment study to develop an adequate and consistent staffing model throughout the entire community
2. Ensure the Commission on Accreditation for Law Enforcement Agencies (CALEA) mandated evaluations are completed and policies and procedures are adhered to in a way that fairly and equitably addresses disparities
3. Use findings from the annual review process to identify gaps in current administrative or operational subjects in order to develop training curriculum that increases performance and improves the safety of the community and sworn police personnel. This training may include, but is not limited to, Ethics every two years, Unbiased Policing every two years, and Mental Health Awareness every 3 years
4. Equip police officers with tools and support to help during mental health crises
5. Participate in the National Police Foundation Open Data Initiative and share information and data publicly
6. Annually document and share publicly the statistical findings of Internal Affairs findings (i.e. unreasonable use of force complaints and violations of the Unbiased Policing Policy)
7. Increase Grand Rapids Police Department community engagement
8. Employ interdepartmental data sharing and problem solving with resident voices in order to gain a holistic understanding of situations taking place within our community
9. Evaluate and design innovative policing models that equitably protect and serve residents while creating a path to healthy relationships between police and community

Draft Metrics

- | | |
|---|---------------------|
| <ul style="list-style-type: none"> % of beats covered 24/7/365 2018: Being calculated | Goal: 100% |
| <ul style="list-style-type: none"> % of Part I and II index crime rates by service area 2018: 18,705 (Central 12%, East 25% North 20% South 24% and West 19%) | Goal: To be created |
| <ul style="list-style-type: none"> # of uniformed personnel trained in Crisis Intervention Training 2018: 19 | Goal: To be created |
| <ul style="list-style-type: none"> # of community events participating in and # of officers participating in community events 2018: Being calculated | Goal: To be created |
| <ul style="list-style-type: none"> % of Freedom of Information Act (FOIA) requests denied by the City that were overturned by the court 2018: 0% | Goal: 0% |
| <ul style="list-style-type: none"> % of Civilian Appeal Board findings that differ from Internal Affairs Unit findings 2018: 0% | Goal: To be created |
| <ul style="list-style-type: none"> # of complaints filed against sworn and civilian Grand Rapids Police Department employees submitted to Internal Affairs broken down by outcome 2018 Unreasonable use of force: 16 exonerated, 1 unfounded, 0 sustained 2018 Biased policing: 5 exonerated, 3 not sustained, 0 sustained | Goal: To be created |
| <ul style="list-style-type: none"> % of annual average Elucd scores measuring residents' level of trust, satisfaction and how safe they feel 2018: Survey finalized late in 2018 | Goal: To be created |

Objective 5:

Support efforts to ensure all residents have safe, stable and permanent housing.

Strategies

1. Actively partner in community efforts to end homelessness
2. Support programs that provide permanent housing solutions through the use of evidence-based practices
3. Support, leverage and promote home repair and home safety services to improve safety and maintenance of existing housing supply
4. Identify all touch points with residents regarding housing and cross-promote services to improve the health, safety, efficiency and affordability of homes
5. Increase the number of occupied rental dwellings certified

Draft Metrics

- # of persons experiencing homelessness
2018: 8,458
Goal: To be created
- # of persons experiencing homelessness or at risk of homelessness that became stably housed
2018: Being calculated
Goal: To be created
- # of homes receiving subsidized home repair services annually from the City
2018: 456
Goal: 455
- % of Code Compliance cases with correction orders over six months old
2018: 17%
Goal: < 15%
- % of occupied rental dwellings certified
2018: 90.9%
Goal: Greater than 95%

Implementation

We must successfully implement this plan to focus the City's finite resources to achieve our desired outcomes. The creation of a strategic plan is the first step in an important journey to achieving more equitable, effective and sustainable operations.

With the completion of this written plan, we now turn our focus to creating a robust implementation process that will include:

- Establishing a performance management team responsible for managing the successful implementation of the plan
- Assigning accountability to staff for measuring, tracking, accomplishing and reporting on the progress of strategies and metrics
- Creating a robust information and data tracking system that supports detailed analysis of performance
- Training staff on the plan, implementation process and performance management expectations
- Establishing a cadence of report-outs on progress, which will include internal staff reporting as well as an annual report to the Commission and public
- Publishing performance information and data publicly on the website and through other communication methods
- Updating the plan as needed
- Reorganizing the budget and budget process to align with the plan
- Integrating strategic plan performance measures into employee evaluations

Each year, the City Manager proposes the City's budget around April. As a part of the budget proposal, the City Manager will highlight the key strategies from this plan that we are investing in for the upcoming fiscal year, which runs from July 1 through June 30. This plan is a four year plan and we are working to understand how we can invest to achieve our desired outcomes within this timeframe. We will be learning as we go for these first few years, but we are excited to be on this journey and we hope that this plan helps you better understand our priorities and direction.

Find information about this plan and monitor our performance at:
www.grandrapidsmi.gov/strategicplan

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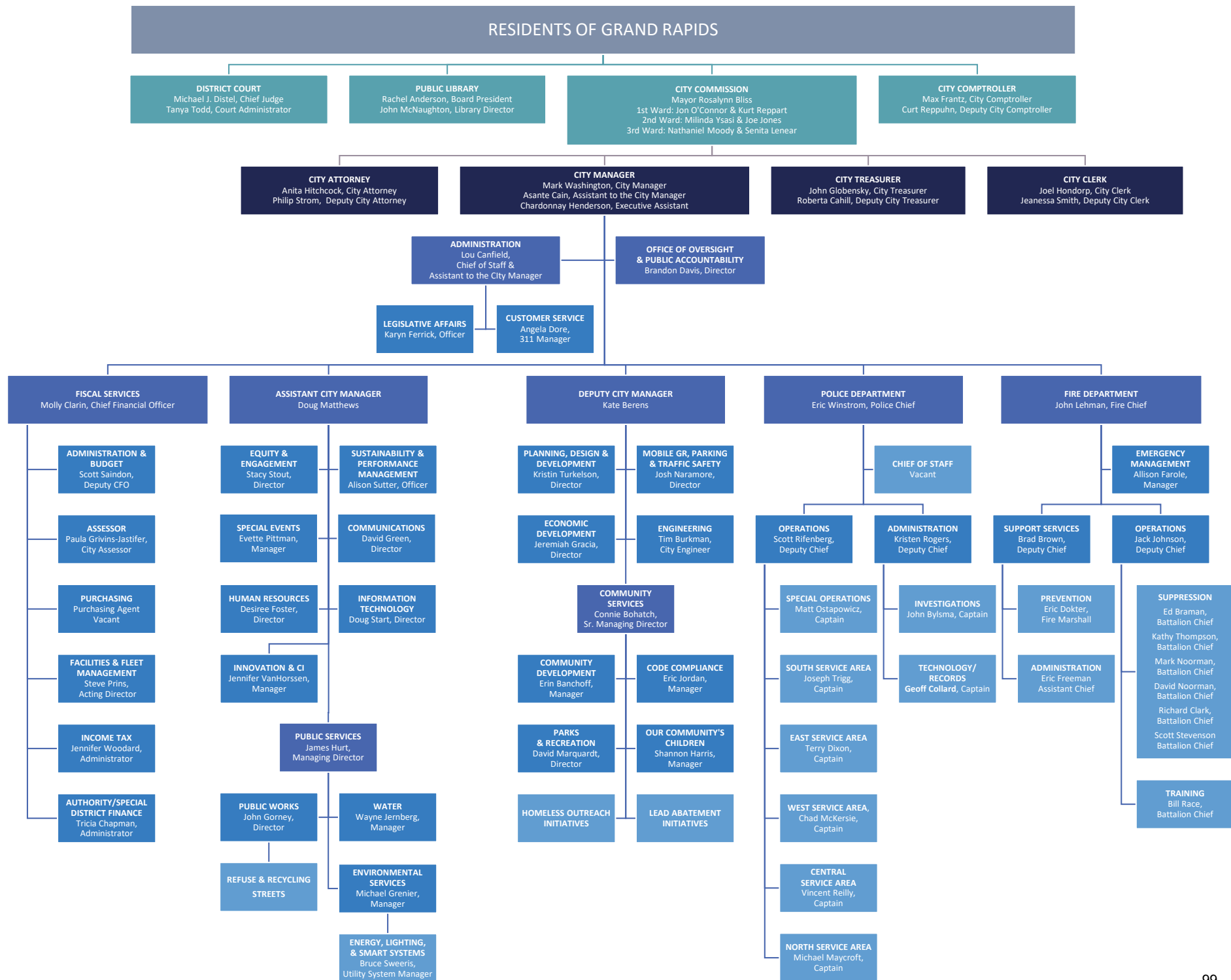
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ABOUT THE CITY

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 201,722.

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

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

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

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

TAX BASE

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

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

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

Property taxes are levied on a property's Taxable Value for which annual increases are limited to the inflation rate until the property is sold, improved, or transferred to a new owner. The 2021 (FY2022) Taxable Value for industrial, commercial, utility, and residential real and personal properties is \$5.8 billion; a 4.57% increase over FY2021. Industrial property accounts for 4.40% of total taxable value, commercial property accounts for 34.72% and utility-related property for 2.64%. The remaining 58.23% 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 M.S.A.		
Company	Product or Service	Number of Employees
Spectrum Health	Hospitals, clinics, and medical services	25,000
Meijer, Inc.	Retailer – groceries and general merchandise	10,340
Mercy Health / St. Mary's	Hospitals, clinics, and medical services	8,500
Gentex Corporation	Glass product manufacturing	5,800
Gordon Food Service Inc	Wholesale / distribution	5,000
Amway Corporation	Hotels; health, beauty, & home product manufacturing	3,791
Herman Miller, Inc.	Office, commercial, & health industry furniture design and manufacturing	3,621
Perrigo Company	Generic & over-the-counter pharmaceuticals	3,500
Steelcase, Inc	Office, commercial, & health industry furniture design and manufacturing	3,500
Farmers Insurance Group	Insurance	3,500
<i>Source: The Right Place, Inc., 2021 West Michigan Overview</i>		

UTILITIES

City businesses and residents are supplied with natural gas through DTE energy and electricity from Consumers Energy. The City owns and operates water supply and sewage treatment systems which service City businesses and residents and several other cities and townships in the area via more than 1,191 and 927 miles of lines, respectively. The City's water system relies exclusively on water drawn from Lake Michigan. The filtration plant became operational in 1962 and was expanded in 1992. The City's water quality meets or exceeds requirements set forth by the federal government and the State of Michigan.

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

TRANSPORTATION

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

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

Bicycling facilities are typically installed or upgraded during street reconstruction and resurfacing projects following the guidelines and recommendations of the City's Vital Streets Plan, Vital Streets Design Guidelines, and the Bicycle Action Plan. As of December 2021, there are 118 miles of bicycle facilities within the City including several types of bicycle lanes (standard, advisory and buffered), signed bike routes, separated bike lanes, and off-street multi-use paved trails. The Grand Valley Metro Council tracks the region's transportation networks and currently shows there are approximately 456 miles of bicycling facilities within the City and surrounding communities.

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 Spectrum Health-Butterworth Hospital and Helen DeVos Children's Hospital. Established by Jay and Betty Van Andel in 1996, VAI has grown into a premiere research and educational institution that supports the work of more than 400 scientists, educators, and staff. Michigan State University's (MSU) College of Human Medicine, which relocated from East Lansing, Michigan to the City, is adjacent to VAI and the hospitals as is MSU's Research Center which opened in September 2017.

CULTURE

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

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

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

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" 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!

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

ENTERTAINMENT

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

RECREATION AND SPORTS

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

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

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

Since 2010, the signature event of the West Michigan Sports Commission (WMSC) has been the Meijer State Games of Michigan, which is a multi-sport, Olympic-style event. The annual Summer Games events began in 2010 and in 2014 the WMSC inaugurated the Winter Games. The philosophy of the games is everyone participates regardless of age or ability; everyone is welcome; and everyone plays. The Meijer State Games of Michigan is a grassroots organization which relies on thousands of local volunteers and the support of corporate partners.

COMMUNITY OVERVIEW

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

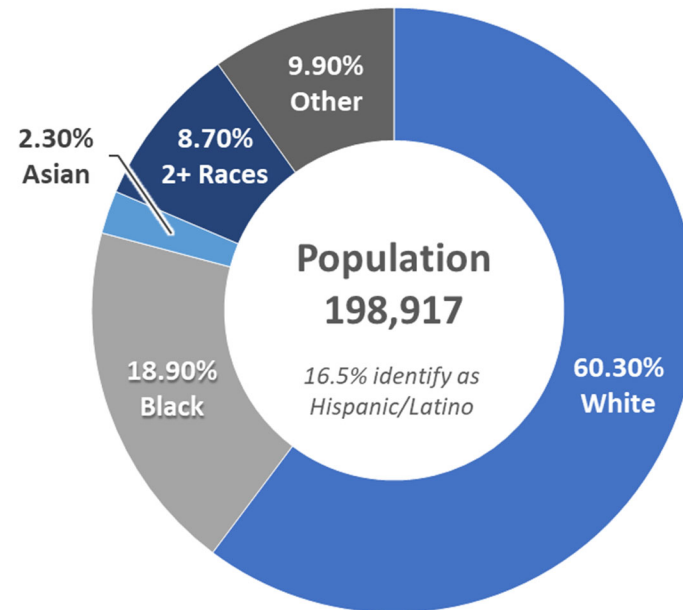
Housing

Median Home Value
\$156,500

Home Ownership Rate
55%

Median Monthly Rent
\$947

Vacancy Rate
6.5%



Economics

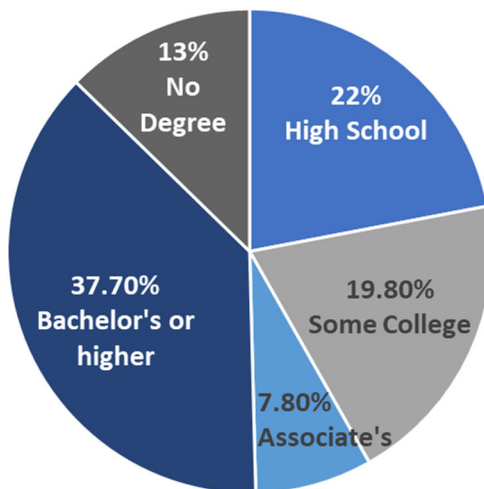
Median Household Income
\$51,333

Median Per Capita Income
\$26,556

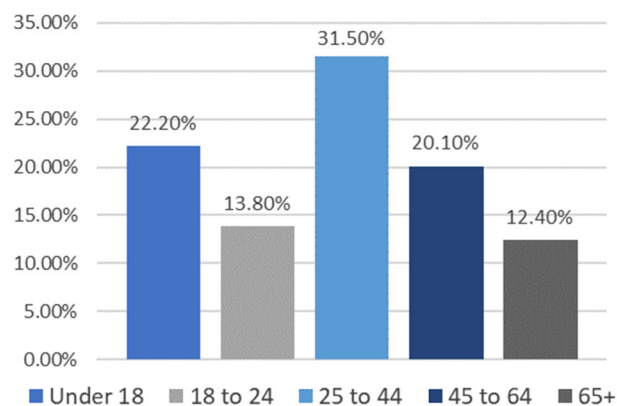
Employment Rate
63.7%

Average Commute
19.4 minutes

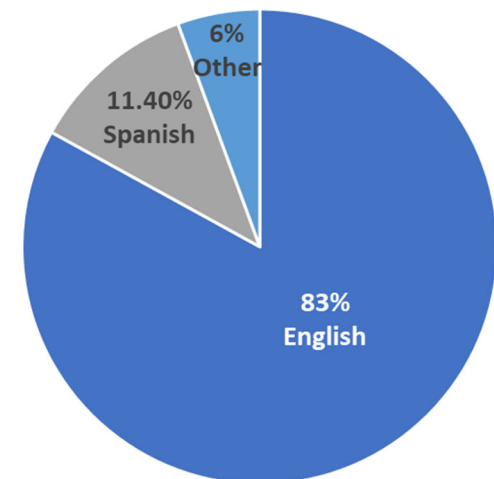
Education



Age

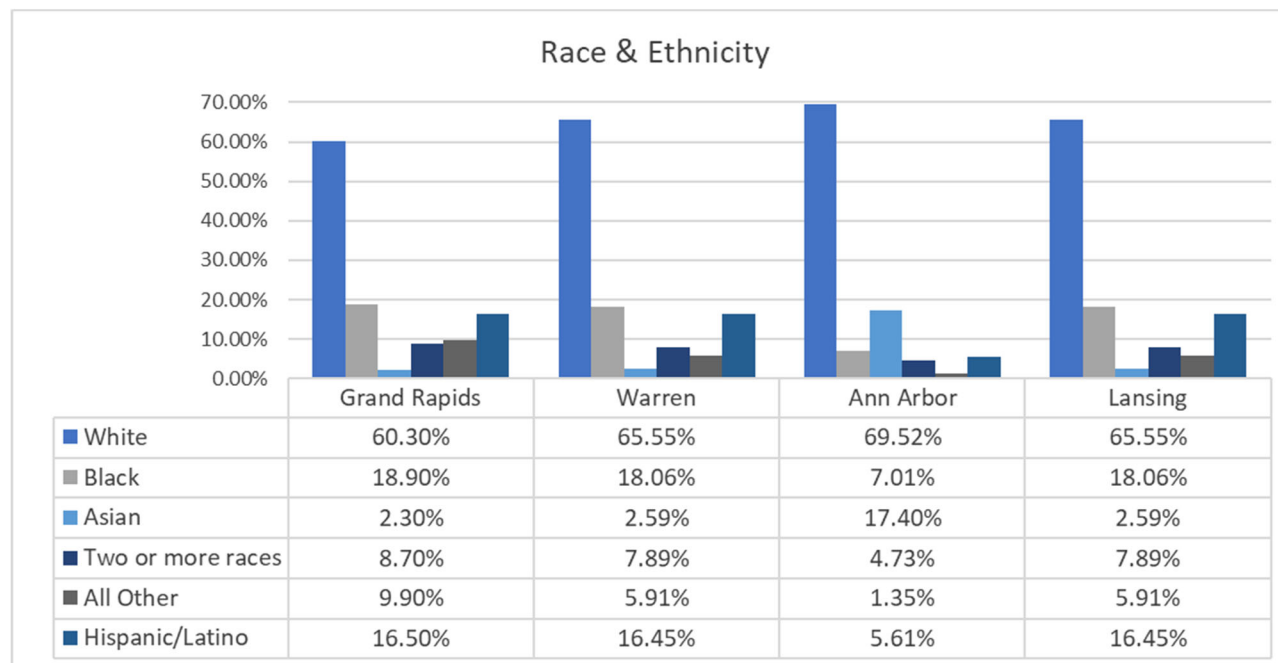
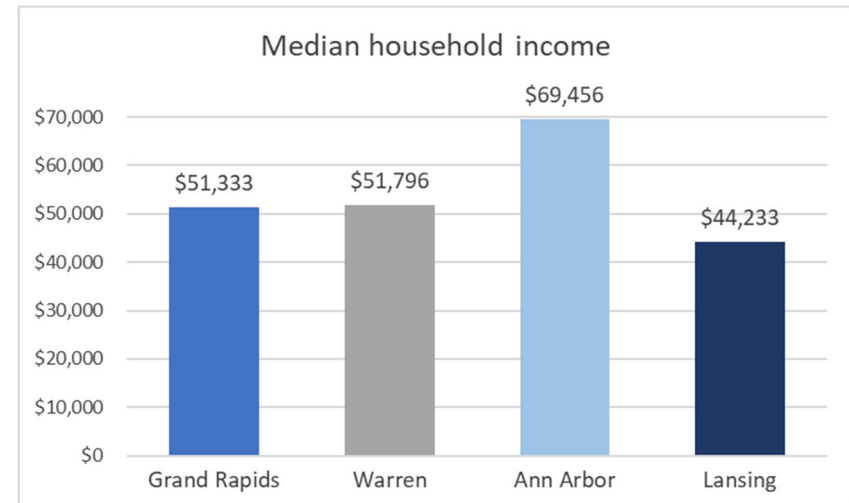
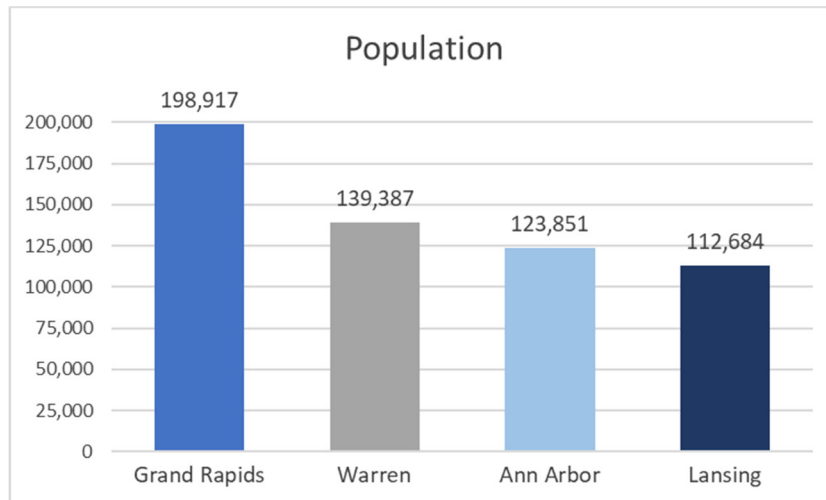


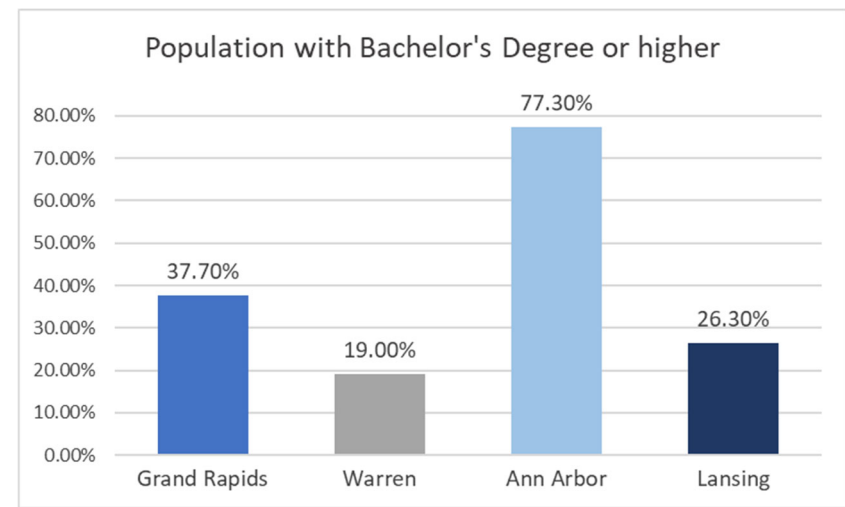
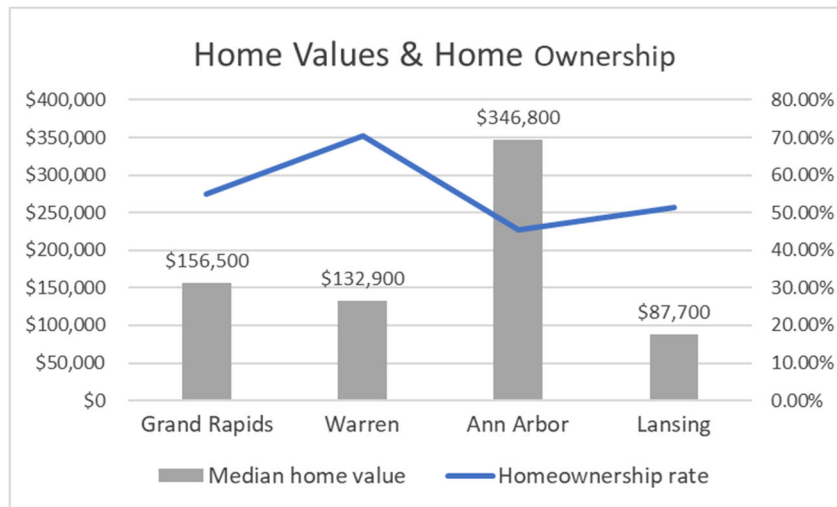
Language Spoken at Home



COMMUNITY IN CONTEXT

How does Grand Rapids compare to other nearby cities?





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 – FY2023

1. What's the City's income tax rate? Pages 164, 453
 - 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 453
 - a. General Operating Fund: 82.984%
 - b. Capital Reserve Fund ("Capital Set-Aside"): 3.683%
 - c. Vital Streets Fund: 11.200%
 - d. Sidewalk Repair Fund: 2.133%
3. What is the current property tax revenue allocation for every dollar collected?..... Pages 166-169
 - a. General Fund: \$0.29
 - b. Capital Improvement Fund: \$0.14
 - c. Library Fund: \$0.26
 - d. Refuse Fund: \$0.18
 - e. Parks Fund: \$0.13
4. What is the City's main revenue sources? Pages 161-177
 - a. Charges for Services: \$181,735,442 (39%)
 - b. City Income Taxes: \$108,815,900 (23%)
 - c. City Property Taxes: \$49,056,466 (11%)
 - d. State Revenues and Grants: \$54,462,993 (12%)
 - e. Investment Earnings: \$2,620,481 (1%)
 - f. Other Revenue Sources: \$66,852,987 (14%)
5. What is the City's total appropriations? Page 182
 - a. Citywide: \$597,859,508
 - b. General Operating Fund: \$164,273,324

6. How is the General Operating Fund expenditure budget allocated?.....Page 195
 - a. Personal Services: \$111,105,800 (68%)
 - b. Supplies: \$1,985,571 (1%)
 - c. Other Services & Charges: \$37,703,857 (23%)
 - d. Capital: \$816,562 (1%)
 - e. Other Financing: \$12,661,534 (8%)

7. How much does the City have in financial reserves? Pages 147, 194, 195
 - a. Unassigned Fund Balance in the General Operating Fund at 6-30-2021: \$47,281,685
 - i. 31.5% of Total Expenditures (Policy: 15%)
 - b. Committed Fund Balance in the Budget Stabilization Fund at 6-30-2021: \$14,298,835
 - i. 9.5% of Total General Operating Fund Expenditures (Policy: 10%)
 - c. Annual Contingent Account set-aside per policy: \$1,500,000 (FY2023: \$2,500,000)

8. What is the total number of positions included in the FY2023 budget and how many were added compared to the prior year?.....Pages 535, 570
 - a. Total number of positions included in the FY2023 Fiscal Plan: 1,667
 - b. Total number of positions added compared to FY2022 (amended): 8

9. What is the funding status of the City's Other Post-Employment Benefits (OPEB) obligations (Retiree Healthcare)? Pages 143-144
 - a. From FY2005 to FY2021, the Actuarial Accrued Liability (AAL) has decreased to just over \$92 million. The effort to pre-fund the benefit has resulted in current plan assets of approximately \$79 million, leaving an unfunded liability of \$13 million, which is \$203 million less than the original measurement in FY2005.
 - b. As of FY2021, the OPEB plans are just under 86% funded.
 - c. 28% of City employees are in one of the four defined benefit plans and 72% are in the defined contribution plan.

10. What is the funding status of the City's Pension obligations? Pages 140-142
 - a. General Pension: As of June 30, 2021, the General Retirement System is 79.1% funded. As of June 30, 2021 (excluding employees eligible for Police & Fire Retirement System), 58.0% of City employees are in the DC plan and 42.0% are in the DB plan.
 - b. Police & Fire Pension: As of December 31, 2021, the Police & Fire Retirement System is 77.7% funded

BUDGET TIMELINE FY2023 – 2027 BUDGET PROCESS

INTERNAL SERVICE FUND (ISF) BUDGETS

Friday, Oct 22	Budget System training available on demand in Learning Management System
Friday, Oct 29	Budget Office distributes instructions to ISF Departments
Friday, Oct 29	Budget System is opened to ISF Department personnel who have completed training
Friday, Nov 19	ISF budget submittals due

OPERATING DEPARTMENT BUDGETS

Monday, Dec 13	Budget System training available on demand in Learning Management System
Wednesday, Dec 22	Budget Office distributes instructions to Operating Departments
Wednesday, Dec 22	Budget System is opened to Operating Department personnel who have completed training
Friday, Jan 21	Operating budget submittals due

CAPITAL BUDGET REQUESTS

Wednesday, Dec 22	Capital project instructions distributed
Monday, Jan 10	Capital project requests due
Wednesday, Jan 26	Executive Team and City Manager review the capital project requests

FY2023 FEE OMNIBUS

Wednesday, Dec 22	Fee instructions distributed
Friday, Jan 21	Fee information due
Tuesday, May 3	Set Public Hearing for consideration of FY2023 Fee Omnibus
Tuesday, May 17	Hold Public Hearing for proposed FY2023 Fee Omnibus
Tuesday, May 24	Resolution to Adopt FY2023 Fee Omnibus

BUDGET OFFICE & CITY MANAGER REVIEW PROCESS

Monday, Nov 22 to Tuesday, Dec 7	Budget Office reviews the ISF budget submittals
Wednesday, Dec 8	Executive Team and City Manager review the ISF budget submittals
Monday, Jan 24 to Friday, Feb 11	Budget Office reviews the Operating Department budget submittals
Monday, Feb 14 to Friday, Mar 4	Executive Team and City Manager review the Operating Department budget submittals
Mon/Wed/Mon March 7 & 9 & 14	Executive Team deliberates the budget submittals and City Manager makes final decisions
Tuesday, Mar 15 to Friday April 29	Budget Office prepares and produces FY2023 Preliminary Fiscal Plan
Tuesday, May 3	City Manager presents FY2023 Preliminary Fiscal Plan to City Commission

CITY COMMISSION BUDGET REVIEW & ADOPTION PROCESS

Tuesday, May 3	Set Public Hearing for proposed FY2023 Millage and Budget City Commission Budget Review Workshop
Tuesday, May 10	City Commission Budget Review Workshop
Tuesday, May 17	Hold Public Hearing for proposed FY2023 Millage and Budget
Tuesday, May 24	Resolution to Adopt FY2023 Millage and Budget (FY2023 Begins Friday, July 1)

BUDGET PROCESS

INTRODUCTION

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

FUND STRUCTURE FOR BUDGETED FUNDS

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

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

MODIFIED ACCRUAL BASIS

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

ACCRUAL BASIS

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

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

STRATEGIC PLANNING AND THE BUDGET PROCESS

DEVELOPMENT OF THE STRATEGIC PLAN

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

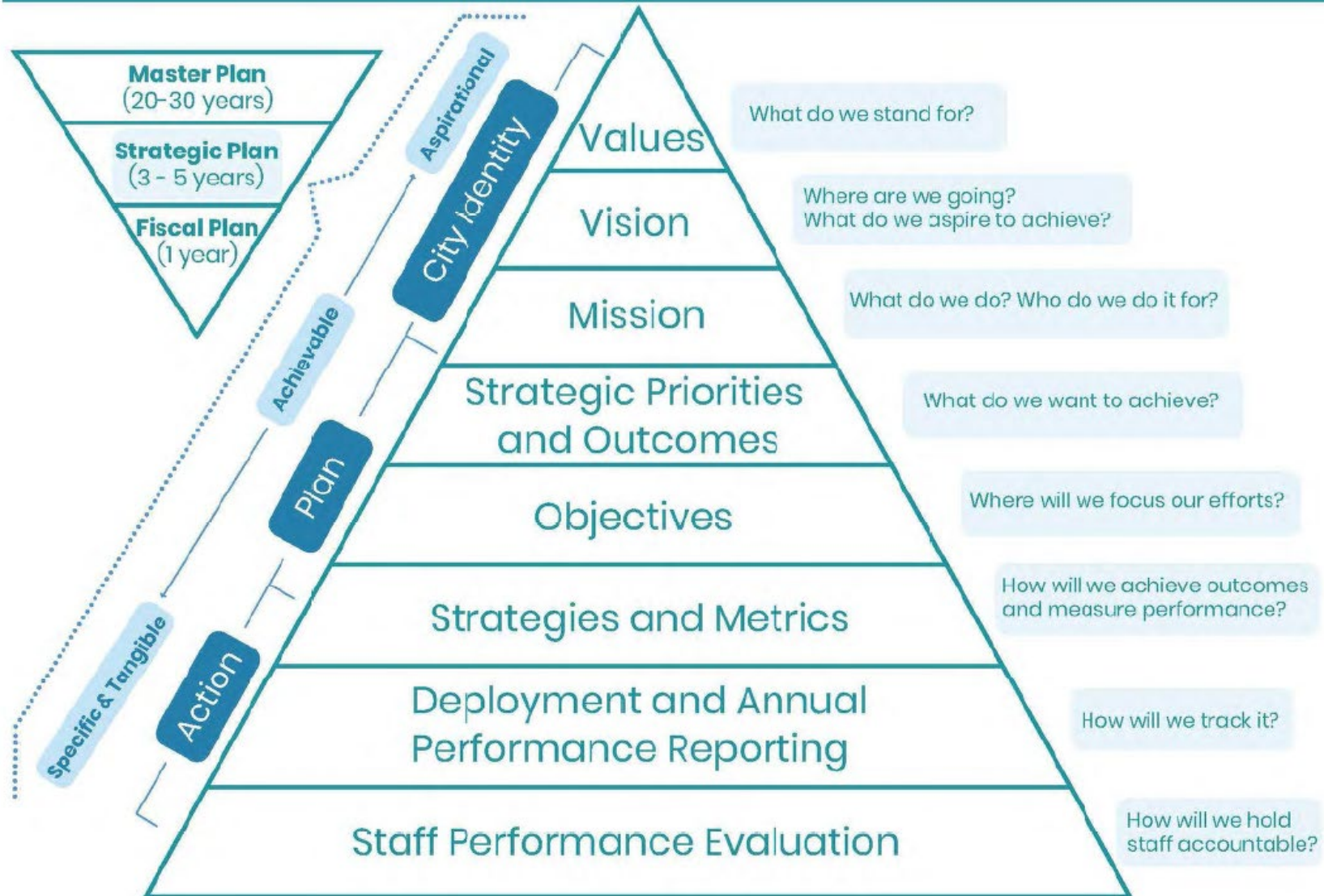
- Created an eight-person Executive Strategy Team.
- Appointed a Strategic Plan Project Manager, who managed a ten-person Project Team and an additional 27 Outcome Team members.
- Engaged over 1,000 City employees in-person in a discussion about values and the desire to use a strategic plan to focus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

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

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

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

Strategic Plan Framework



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

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

Values



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

Collaboration: Working together in partnership with others; teamwork.

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

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

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

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

Vision

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

Mission

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

STRATEGIC PRIORITIES

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



Governmental Excellence

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



Economic Prosperity and Affordability

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



Engaged and Connected Community

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



Health and Environment

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



Mobility

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



Safe Community

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

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

City of Grand Rapids Strategic Planning Process



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

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

A graphic with a light blue background. On the left, there are three small icons: a person walking, a person on a bicycle, and a car. To the right of these icons, the word "Mobility" is written in a large, bold, black font. Below the word "Mobility", there is a line of text in a smaller, bold, black font: "Innovative, efficient and equitable mobility solutions are safe, affordable and convenient to the community."

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

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

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

To view the City's Strategic Plan in its entirety, please visit the following link: [Strategic Plan](#). The strategic plan is available online in both English and Spanish. You can see a complete copy of the Strategic Plan in English 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 \$25,000 (\$100,000 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:

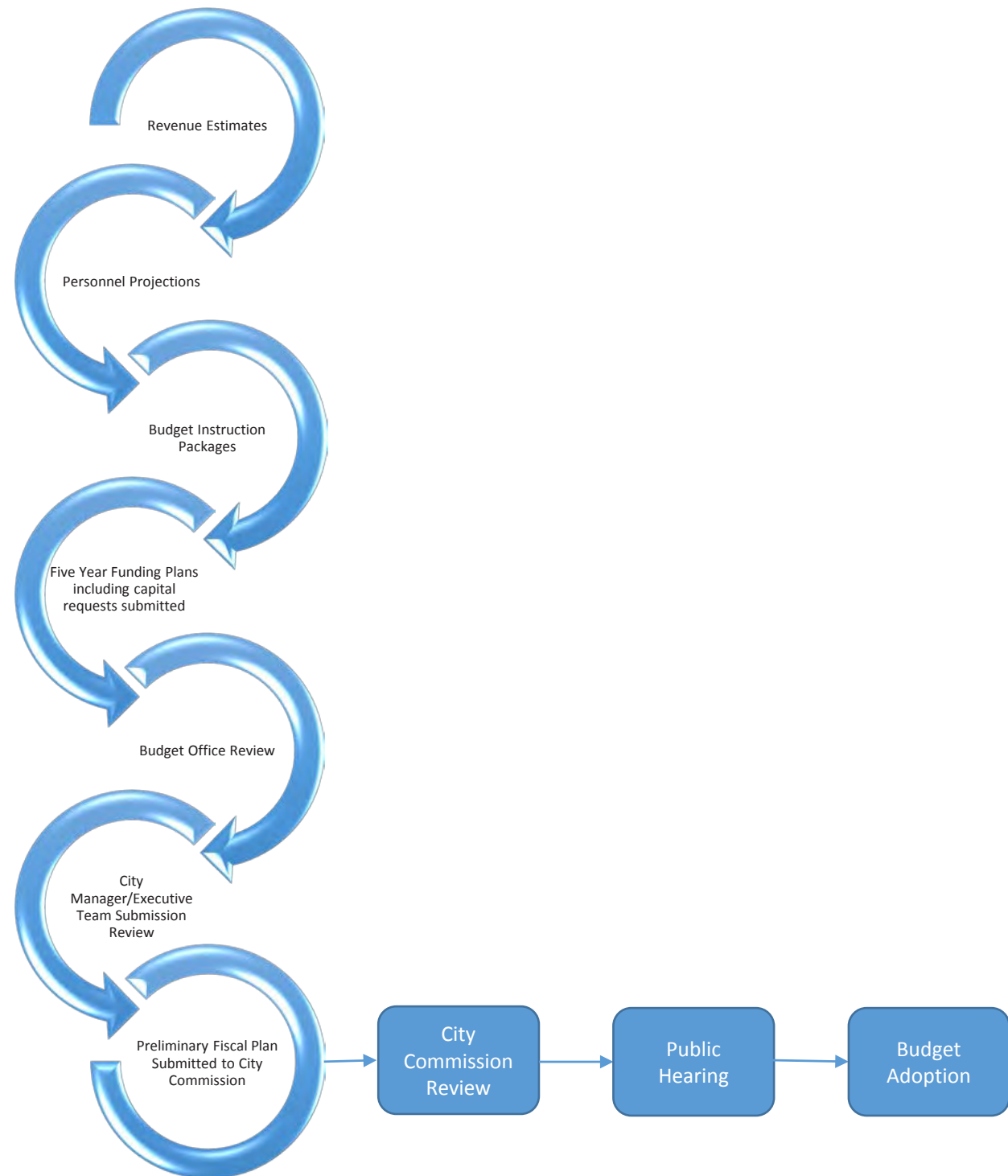
[GR City Gov't 101: Budget - YouTube](#)



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. More information on this process can be found at the following link: [City outlines participatory budgeting process for ARPA funds](#)

BUDGET AMENDMENTS AND CONTROLS

The budget ordinance, once approved, may be amended with City Commission approval. Such requests are first submitted to the Budget Office. If the request meets criteria, the Budget Office submits an ordinance amendment to the Chief Financial Officer for review. With the Chief Financial Officer's and the City Manager's approval, the request is submitted to City Commission for consideration and approval. Minor budget changes that do not affect the annual budget ordinance, such as transfers within a fund/department, or de-obligations of previous appropriations, are handled less formally 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.

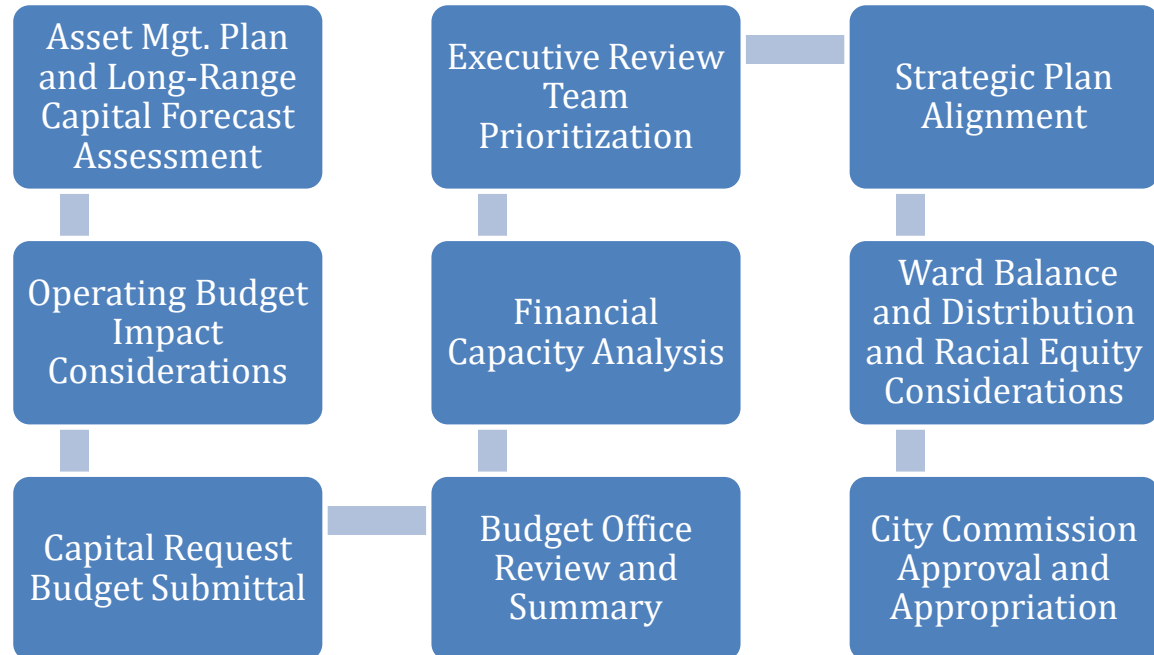


BUDGET PROCESS - CAPITAL PROGRAM

FY2023-27 Capital Budget Book at link below:

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

City of Grand Rapids Capital Budgeting Process



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

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

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

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

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

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

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

GENERAL FUND CAPITAL

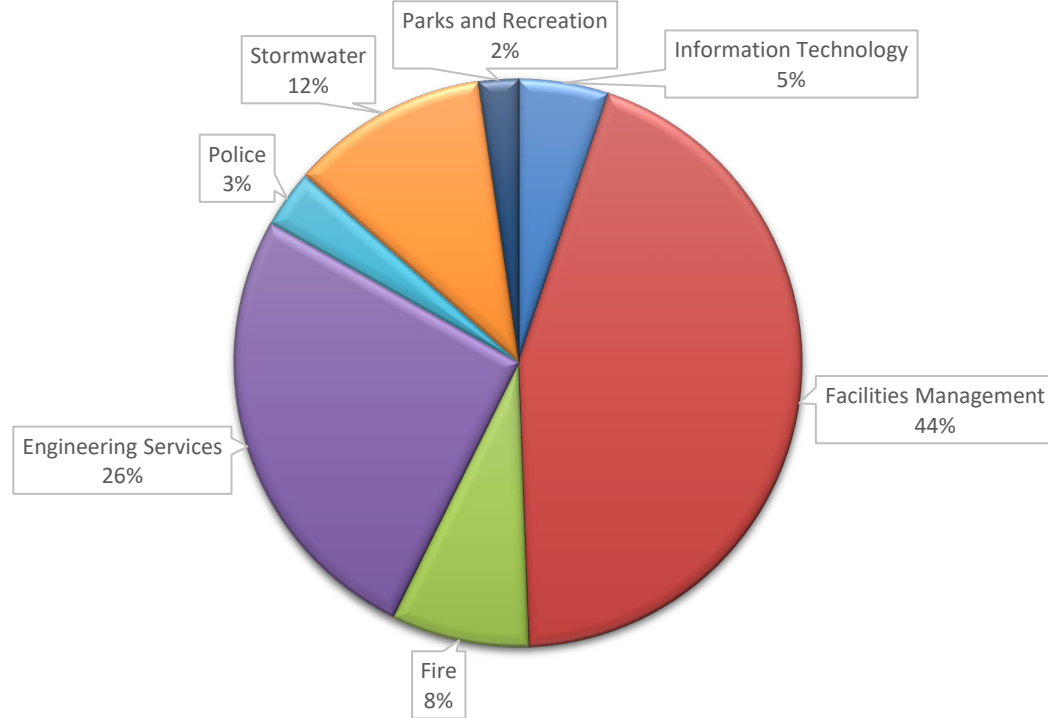
General Fund departments utilize the Capital Improvement Fund for the acquisition and construction of Capital Projects to be used in general Governmental-type operations. The Capital Improvement Fund receives transfers from the Capital Reserve Fund which accumulates resources and pays debt service on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

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

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

Proposed Bond Funded Capital Projects			
<i>Fund Balance Reserved for Estimated Debt Service</i>		Estimated	
	Forecast Bond	Bond Principal	
<u>Capital Project</u>	<u>Issuance</u>	<u>(Millions)</u>	
Division Avenue Fire Station	FY2025	\$ 25.7	
Knapp's Corner Drainage	FY2023	\$ 6.0	
201 Market Relocation	FY2023	\$ 48.0	1
Facilities Projects	FY2024	\$ 8.2	
Street Lighting #3	FY2024	\$ 9.2	
Lyon Square	FY2023	\$ 6.0	2
¹ Estimated debt service reserve in multiple departments and funds			
² 80% DDA Debt Service Reimbursement Anticipated			

FY2023 Adopted Capital Improvement Fund



Capital Improvement Fund						Total FY2023-27
Department	Adopted FY2023	Forecast FY2024	Forecast FY2025	Forecast FY2026	Forecast FY2027	
Stormwater	1,256,000	1,306,000	960,000	711,000	806,000	5,039,000
Facilities Management	4,924,790	6,383,265	7,194,837	3,156,350	3,156,351	24,815,593
Fire Equipment	825,000	825,000	425,000	425,000	270,000	2,770,000
Fire Stations	50,000	1,050,000	-	-	-	1,100,000
Parks & Recreation	250,000	250,000	250,000	-	-	750,000
Police Department	365,000	275,000	300,000	645,000	-	1,585,000
Street Lighting	-	-	100,000	1,039,412	163,412	1,302,824
Engineering - Grand River	955,000	1,615,000	1,840,000	1,365,000	1,365,000	7,140,000
Engineering - Other	1,925,000	2,245,000	1,000,000	1,000,000	1,000,000	7,170,000
Info Tech Cable Grant Projects	571,208	562,766	554,450	546,257	538,184	2,772,865
	11,121,998	14,512,031	12,624,287	8,888,019	7,298,947	54,445,282

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 in the first page of this section. The Enterprise Fund's major revenue sources for capital investment include:

- Accumulated earnings in the operating fund (or "system cash")
- Revenue bond proceeds
- State revolving fund loans such as the Drinking Water State Revolving Fund (DWSRF) and the Clean Water State Revolving Fund (CWSRF)
- Federal and/or State Grants
- Contributions from other state and local agencies such as the Michigan Department of Transportation (MDOT) or other municipalities

STREETS CAPITAL

This fund is used to account for Streets Capital Projects in the Capital Projects Fund group. Historically, resources have been provided by the Major and Local Streets Funds (Gas & Weight Tax), contributions from the General Operating Fund, and grants. Projects are made up of traffic safety and streets resurfacing and reconstruction projects. Currently, this fund is primarily dormant. In the FY2023 Fiscal Plan, year two of one project is proposed with funding from the Major Streets Fund.

VITAL STREETS CAPITAL

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

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

INTERNAL SERVICES CAPITAL

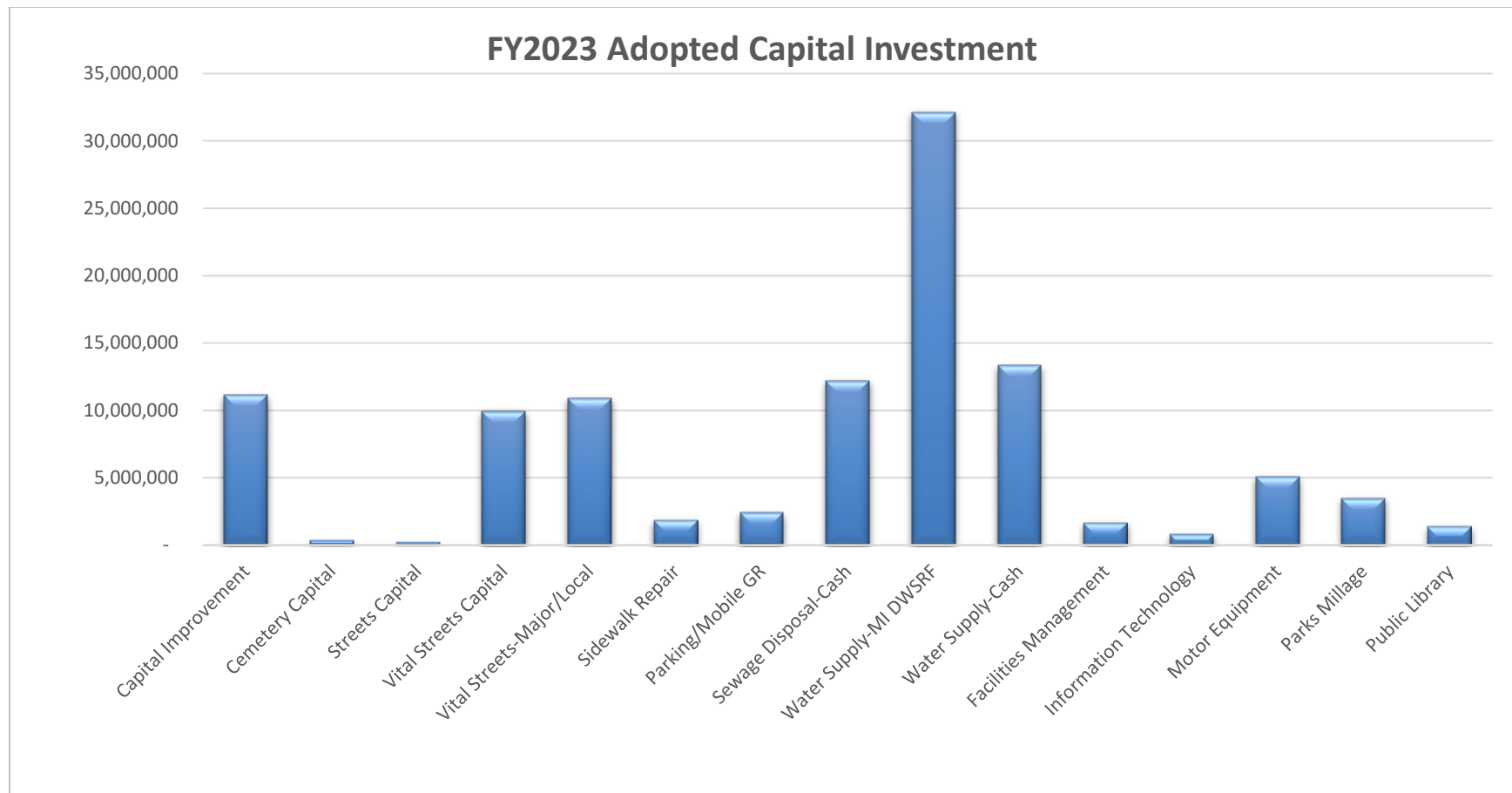
The Facilities, Motor Equipment and Information Technology departments represent the majority of the City's Internal Service Fund capital investment. These are "annual" (as opposed to "all-years") funds and account for capital additions and improvements. The revenues and expenditures in any given timeframe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

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

PUBLIC LIBRARY CAPITAL

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

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



Citywide Capital Appropriation by Fund						
	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Fund Description	Adopted	Forecast	Forecast	Forecast	Forecast	FY2023-27
Capital Improvement Fund	11,121,998	14,512,031	12,624,287	8,888,019	7,298,947	54,445,282
Cemetery Capital	325,000	325,000	325,000	325,000	325,000	1,625,000
Facilities Management - Capital	1,665,639	1,719,335	2,030,091	1,969,514	2,078,752	9,463,331
Motor Equipment - Capital	5,077,807	5,326,740	7,411,457	9,598,726	10,669,854	38,084,584
Information Technology - Capital	785,373	408,791	203,095	970,000	468,128	2,835,387
Auto Parking System - Capital	2,400,000	1,425,000	2,025,000	1,525,000	2,525,000	9,900,000
Sewage Disposal System - Cash Projects	12,202,000	12,560,000	17,095,000	6,696,000	4,890,000	53,443,000
Water Supply System - Cash Projects	13,313,000	16,044,000	7,756,500	15,445,000	14,244,000	66,802,500
Water Supply System - MI DWSRF	32,099,000	9,526,000	10,240,000	9,292,500	5,000,000	66,157,500
Streets -Capital Projects	192,785	-	-	-	-	192,785
Vital Streets Capital Projects	9,954,107	10,069,745	11,047,669	11,290,412	13,721,313	56,083,246
Vital Streets Capital - Major/Local Streets	10,902,900	11,065,055	11,176,942	11,278,544	11,382,560	55,806,001
Sidewalk Repair Fund	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	9,250,000
Parks Millage Capital	3,467,752	3,467,107	3,466,449	3,465,778	3,465,094	17,332,180
Public Library - Capital	1,355,000	364,000	155,000	275,000	306,000	2,455,000
- Grand Total	106,712,361	88,662,804	87,406,490	82,869,493	78,224,648	443,875,796

ASSET MANAGEMENT PLANS

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

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

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

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

The Facilities AMP includes a 5, 10, and 25 year planned replacement program and adheres to industry best practices to provide well maintained and energy efficient facilities. The Fleet AMP includes a replacement guideline along with a 5 and 15 year planned replacement forecast – both of which adhere to industry standards accepted by the National Association of Fleet Administration (NAFA) and the American Public Works Association (APWA). Facilities and Fleet Management includes the City's Fire Stations as well as the 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 FY2023-27 Capital Budget Book (see link in the first page of this section). FY2023 examples include:

- Division Street Fire Station and Training Center – new construction estimated at approximately \$25.7 million. The five-year capital plan includes a \$1,000,000 appropriation in FY2024 for design, analysis, and site preparation services as well as a fund balance reserve for debt service on the estimated revenue bond beginning in FY2025. 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. Further, the remodel option (were it feasible), would necessitate approximately \$1 million dollars in carrying cost to support temporary housing, logistics, and operations of a fire crew during construction. 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. The new training center will 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 neighborhood street lighting citing economic, safety and environmental benefits. The City currently has a total of approximately 18,000 streetlights and 9,000 have already been converted to LEDs through maintenance, Vital Streets projects, LED pilot project and the citywide LED conversion project. When the remaining 9,000 lights are replaced, the City expects an estimated annual energy savings of approximately \$350,000.

- Lyon Square – the City plans to bond-fund improvements to Lyon Square with an estimated cost of \$6 million. This project is a partnership between the Downtown Development Authority (DDA), private partners and the City. Upon completion, this project will have no impact on O&M as it will be maintained by Amway Corporation and Downtown Grand Rapids Inc. (DGRI). Debt service on the bonds will be 80% reimbursed to the City by DGRI.
- Calder Plaza Maintenance Program (Inspection & Construction) – the City plans to bond-fund the majority of its estimated \$6.5 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 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.

SIGNIFICANT FY2023 CAPITAL IMPROVEMENT FUND BUDGET DECISIONS

- Division Street Fire Station and Training Center: \$1 million is budgeted in FY2024 to perform final design services, site analysis, and site preparation in anticipation of construction to begin in FY2025. The construction cost is estimated at \$25.7 million and is expected to be bond financed. The department initially requested funding for two separate projects – the Fire Station and land acquisition for the Training Center. The decision was made to accelerate the Training Center and construct it on the same site as the Division Street Fire Station. 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.
- Kalamazoo Avenue Fire Station: A nearly \$7.4 million FY2023-24 request to add a second fire station within the expansive Kalamazoo Ave. district was adjusted to \$50,000 in FY23 and another \$50,000 in FY24 for legal, environmental, site preparation and preliminary design work. At the time of budget development, alternative funding such as a grant or federal/state infrastructure legislation was being explored and considered for this project. The project aligns with the City's strategic plan goals and priorities including ensuring an effective response to all emergencies, ensuring the appropriate and fair administration of safety services, and ensuring we have the appropriate number and location of facilities to meet the demands of government operations, the community, and our growing/changing population. Additional funding will be considered during a future budget cycle.

- Street Lighting: The City plans to issue \$9.2 million dollars in capital improvement bonds in FY2024 to fund improvements to the City's Street Lighting infrastructure including automated system controls. Proceeds from the sale of the Bonds will be used for improvements to the City's Street Lighting, duct bank and primary circuit systems as well as to components and public infrastructure directly affected by these improvements, which consists of asset management projects, a smart street lighting system, duct bank improvements, additional projects in relation to the City's vital street plan, department facilities relocation, and other related facilities, equipment, and improvements.
- Lyon Square: The City plans to bond-fund improvements to Lyon Square with an estimated cost of \$6 million. The Downtown Development Authority (DDA), private partners, and the City have worked to develop a project that would construct proposed improvements at Lyon Square between Monroe Ave and the Grand River. The project includes removal of the existing circular stepped amphitheater configuration and reconstructing the area with a landscaped public park, north-south river trail connection, a terraced pathway system designed to connect to potential future phases, an integral earthen berm for enhanced flood protection recessed within the park site, lawn, irrigation, tree canopy, lighting, a variety of landscaping, and supporting infrastructure.
- Grand River Revitalization: The City and Grand Rapids Whitewater have collaborated for several years on the Grand River Revitalization project, which will transform the Grand River in the City's downtown to a multi-use recreational asset and community focal point, and will provide, enhance, or catalyze environmental, economic and social advancements benefiting individuals, businesses, and public and private organization throughout the community and region. This project is proposed to be cash funded and the FY2023 appropriation was reduced from an initial request of approximately \$1.8 million to \$955,000. Amounts in FY2024-27 were also adjusted to arrive at a five-year forecast of \$7.14 million, down from an initial request of \$8.6 million. The timing changes were made in alignment with Engineering Department forecast funding requirements as well as Capital Reserve Fund financial capacity and cash flow considerations.
- Facilities Management Projects: A \$350,000 request for Parking Lot Expansion at the Community Archives Facility was delayed one-year from FY2022 to FY2023 in the FY2022 fiscal plan. This project is now proposed to be funded in FY2023, consistent with the prior year forecast. The City's share of Phase II Improvements to the City/County HVAC system continues to be cash funded at approximately \$1.14 million annually through FY2025. Additionally, ADA accessibility improvements at the City/County Complex is proposed in FY2023 with a requested appropriation of \$750,000 (City's share is \$471,750).

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 the establishment and adherence to fiscal policies, as well as the funding of Actuarially Computed Employer Contributions (ACEC) for pension and other post-employment benefit plans.

GUIDELINE 1 - BALANCING THE BUDGET

BACKGROUND

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

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

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

RATIONALE

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

FIVE-YEAR CONTEXT

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

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

PENSION & OTHER POST-EMPLOYMENT BENEFITS (OPEB)

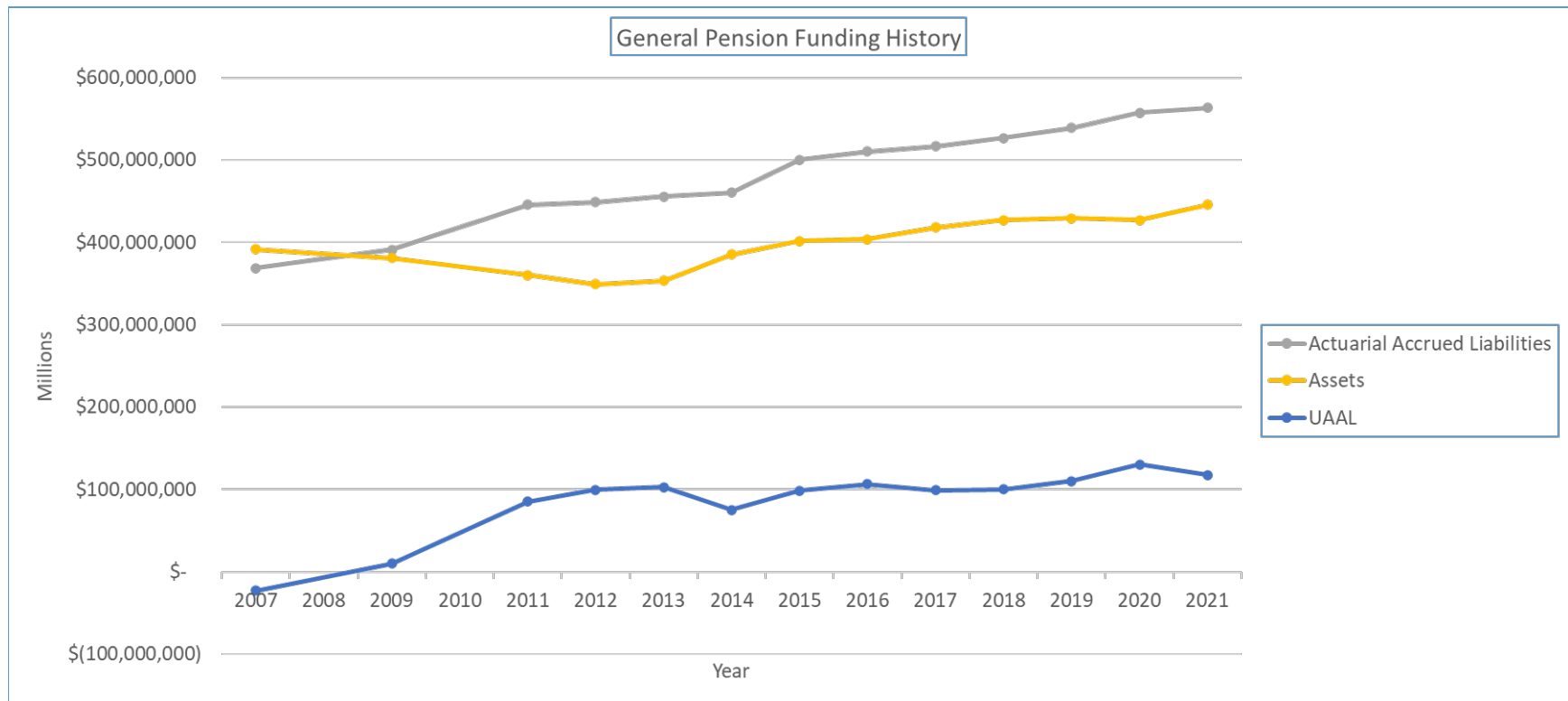
The City of Grand Rapids offers various employee benefits including retirement benefits. These benefits include a pension or defined contribution retirement plan and retiree healthcare (OPEB). Prior to the Great Recession of 2007-09, it was relatively common for municipalities to offer defined benefit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

PENSION

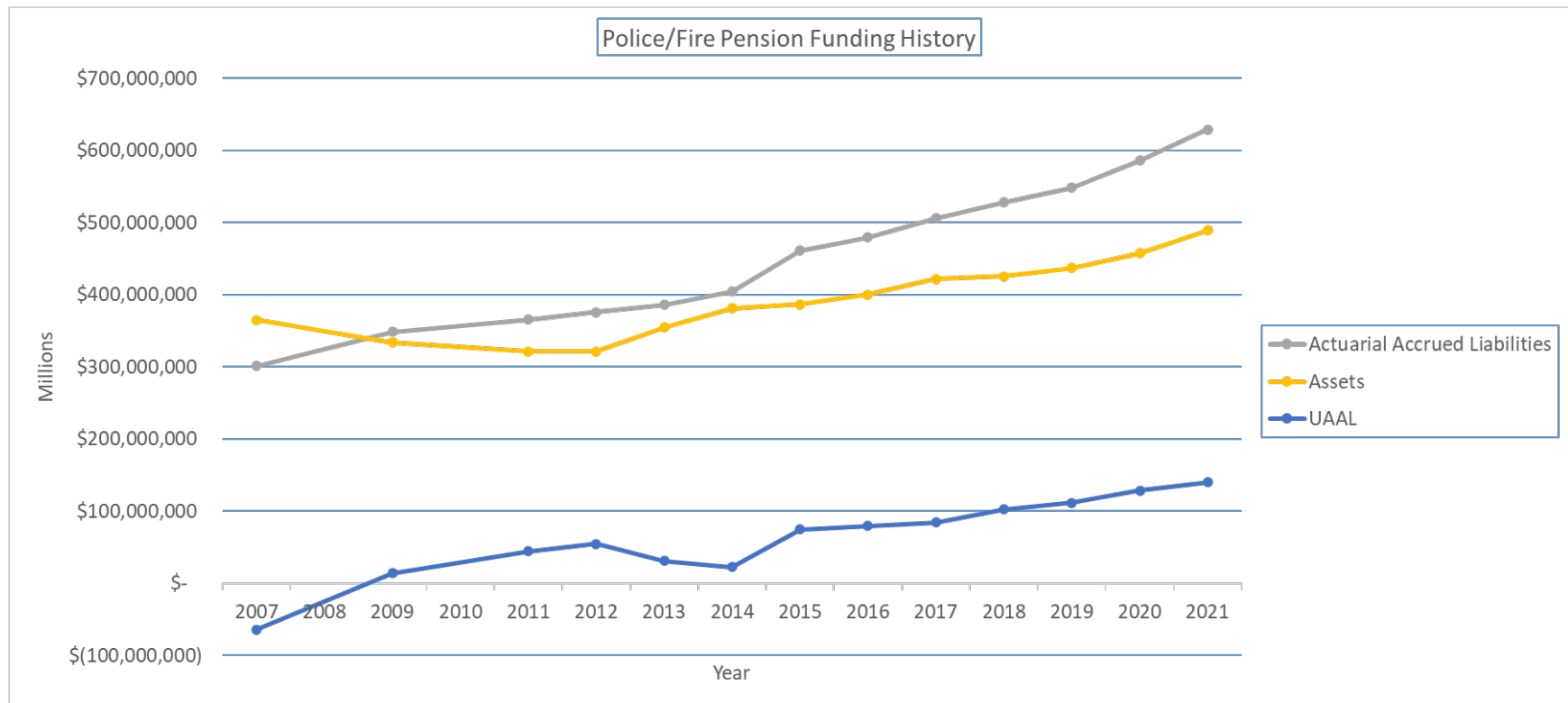
The City of Grand Rapids currently has two defined benefit pension systems. One for general employees (General System) and one for sworn police & firefighting officers (Police & Fire System). The two systems are managed by the City's Retirement System Office and overseen by a seven-member Board of Trustees.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

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

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



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

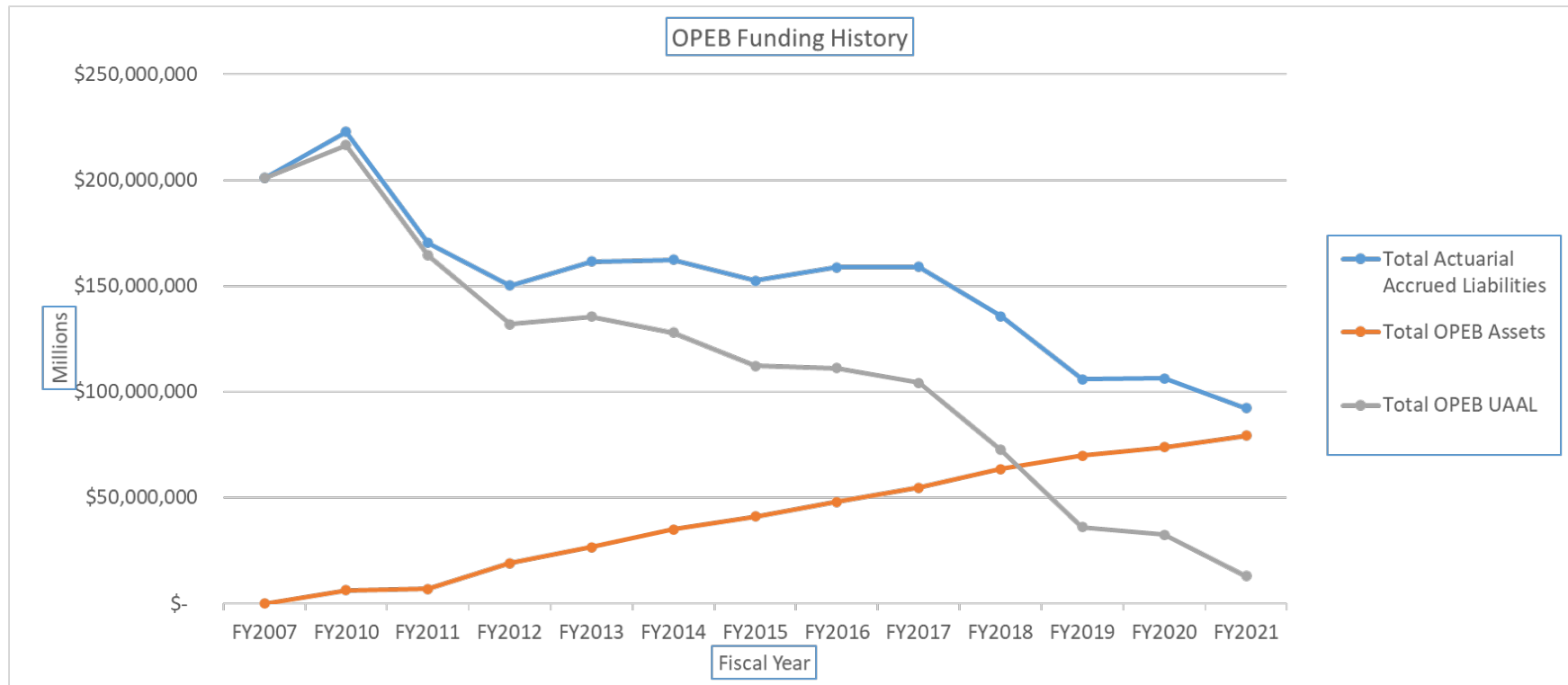


OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

In 2010, the City Manager created an internal committee tasked with overseeing the trust funds established for the OPEB plans after the determination was made to pre-fund the benefits. The committee is comprised of seven members, assigned by the City Manager. As of June 30, 2021, the OPEB plans held assets valued at over \$79 million, with accrued liabilities of just over \$92 million. This resulted in the plans being just under 86% funded with an unfunded liability of nearly \$13 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 FY2023 Fiscal Plan contains an assumed lapse of \$4.9 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.

FY2023 PLANNING ISSUES

As established in Policy 700-6, the FY2023 Fiscal Plan includes \$2,500,000 for the Contingent Account appropriation in the GOF in FY2023 and \$1,500,000 in each of the remaining four years of the five-year forecast. The FY2023 appropriation was increased due to uncertainty caused by ongoing inflation and supply chain issues as well as other macro-economic concerns.

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.

FY2023 PLANNING ISSUES

FY2022 base income tax revenues are estimated to increase 8% from the FY2021 Actual financial results, providing a strong post-pandemic rebound going into FY2023 after FY2021 ended the year slightly down. Compliance receipts are forecast to remain strong at \$10 million in FY2023 but are down from almost \$14 million in FY2021. The increase in base income tax revenue is attributable to increased withholding and corporate estimates. The City is experiencing a stable recovery with employees returning to the office and other worksites following the challenges brought about by the COVID-19 pandemic. FY2023 Income tax revenues are budgeted to increase 4.0% over FY2022's estimate. FY2024 through FY2027 is forecast to grow 3.0% year-over-year. The income tax growth projections are relatively conservative anticipating a steady but gradual economic recovery in the upcoming years. Areas of concern continue to be the possibility of large refunds for employees working remotely more than 75% of 2021 as well as large credit forwards and refund requests due to the Paycheck Protection Program (PPP) loans legislation clarifying that they will not be taxable at the federal level making them not taxable at the City level. Macro-economic issues include the risk of another recession driven by any number of factors including inflation, geo-political events, supply chain issues, consumer spending, etc. The American Rescue Plan Act (ARPA) provides significant relief from the economic and health effects of the COVID-19 pandemic and the ongoing recession. This includes funding to address revenue losses, such as income tax, experienced as a result of the crisis. Income tax trends are monitored weekly throughout the fiscal year.

At the onset of the Great Recession of 2007-09, the City's initial response was to do what could be done to hunker down and let the storm blow over while hoping for a better day. When it became clear that we were not going to grow our way out and that no one was going to bail us out and that better days were not going to arrive, the City had no choice but to begin implementing significant staff reductions as well as other hefty cost cutting measures. This type of response will not be possible during future recessions. The primary reason for this is that the City has already reduced headcount by approximately 15% since Fiscal Year 2002. This is why it is imperative that the City continues to maintain an unassigned General Operating Fund and Budget Stabilization Fund balance to policy guidelines. Fiscal Year 2013 saw the first deposit into the Budget Stabilization Fund of \$3,683,466 or 3.1% of General Operating Fund expenditures. In FY2016, the GOF and Budget Stabilization Funds were fully funded to the 15% and 10% guideline level respectively and ended FY2021 at 31.5% and 9.5% respectively.

GUIDELINE 3 - CAPITAL IMPROVEMENT EXPENDITURE PROGRAM

BACKGROUND

The City's Capital Improvement expenditure program includes the purchase, renovation or upgrade of new and existing municipal equipment, facilities or physical plant infrastructure. The program is funded by multiple sources of funding, depending on the type of project and the use of the facility. As such the City develops a five-year capital improvement program budget encompassing all City municipal and physical plant

facilities. Physical plant infrastructure such as the Water and Wastewater facilities also include a Master Plan covering projected renovations and expansion requirements for the next 20 years.

RATIONALE

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

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

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

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

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

GUIDELINE 4 - CAPITAL RESERVE FUND

BACKGROUND

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

The FY2015 budget established the framework for the Public Assets pillar aimed at long-term sustainability of public capital assets. Half of the City, Village, and Township Revenue Sharing Program (CVTRS) revenues are now pledged toward capital asset management, and the City Commission also authorized increasing the income tax set-aside by 1% (to 5%) in FY2015. The FY2018 budget reduced the income tax set-aside to 4.5%. This dropped to 4.25% for the FY2020 through FY2022 Fiscal Plans. The FY2023 Fiscal Plan forecasts a gradual increase of 0.25% annually in the income tax set-aside beginning in FY2024, culminating in a 5.0% set-aside by FY2026. This 0.75% increase over three years was also forecast in the FY2022 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.

FY2023 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.

FY2023 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. FY2023 estimates \$12.2 million in revenue from

the income tax extension which began in FY2016 as well as the required increased State funding of at least \$6 million per year, with grants making up the remainder. State funding was secured when voters approved Proposal 1 on May 5, 2015.

OTHER BUDGET POLICIES

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

PUBLIC LIBRARY

The Public Library Fund is designated as the depository of revenues from the Library Millage, (currently 2.2558 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

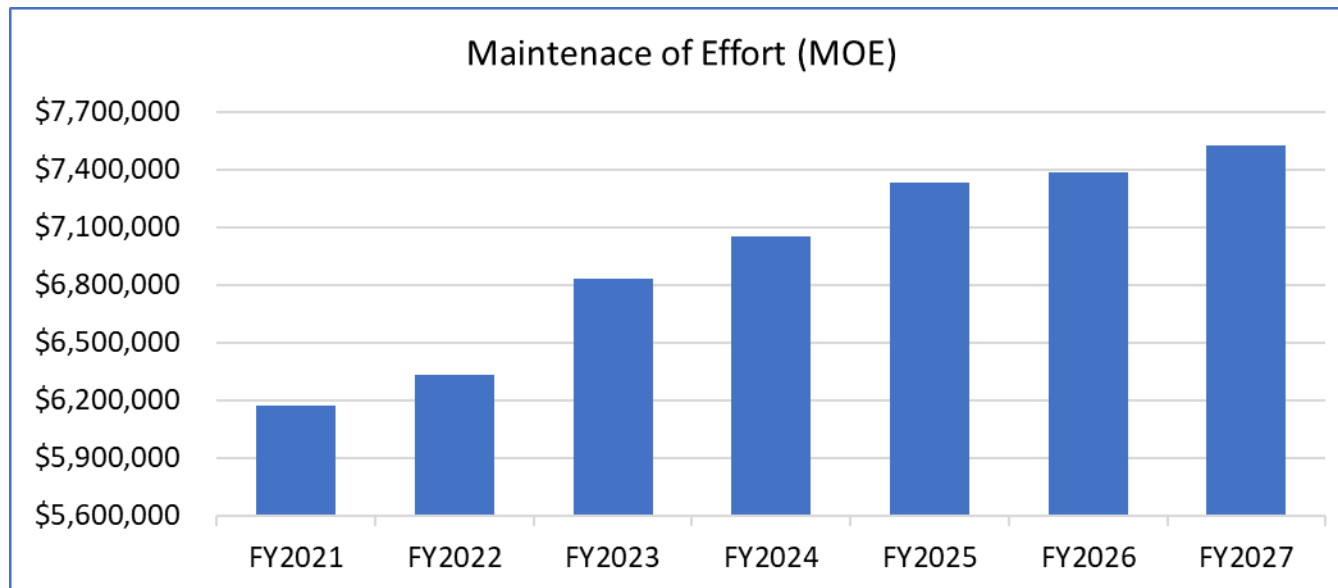
Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual GOF appropriation. The FY2023 Final Fiscal Plan GOF appropriation in support of Police services is 33.97%.

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 FY2023 over the FY2021 baseline of \$6.17 million by almost \$656,000. By FY2027, the MOE is anticipated to be over \$7.5 million.



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

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

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

*Supported by 2019 millage

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

SUMMARY OF CHANGES BETWEEN PROPOSED AND ADOPTED BUDGET

Since the publication of the FY2023 Preliminary Fiscal Plan there have been changes to the City's personnel roster that occurred as part of the FY2022 fiscal year. These changes were approved through budget amendment and result in the net addition of four (4) positions, bringing the FY2023 personnel roster count from 1,663 per the Preliminary Fiscal Plan to 1,667. Two (2) Administrative Analyst I (Justice Analysts) positions were added in the Oversight and Public Accountability Department and are 100% grant funded. Two (2) Eviction Prevention Holistic Facilitator positions were added in the 61st District Court Department and are also 100% grant funded. The Community Development Department

substituted two (2) Administrative Services Officer II positions (deleted) for two (2) Assistant Director positions (added) as well as one (1) Administrative Analyst I (deleted) for one (1) Community Development Director (added) – all funded by a combination of grants and the General Fund. The level of appropriation for the CDBG Fund 2733 decreased by \$55,793 and the HOME Fund 2734 increased by \$110,925 due to differences in anticipated Federal Awards and reprogramming of funds. In response to discussions between the City Manager and City Commission, the following changes were also made to the FY2023 Preliminary Fiscal Plan:

Description	Department	Amount
Parks Maintenance of Effort (MOE) Adjustment	General Administration	\$38,030
Third Ward Equity Fund (for total of \$1 million)	General Administration	\$500,000
African and Black Expo	General Administration	\$50,000
Corridor Economic Recovery & Public Safety	General Administration	\$150,000
Emergency Management	Fire	\$100,000
Personnel Position Adjustment (reflected on Preliminary Fiscal Plan roster)	Environmental Services	(\$87,504)
ARPA Revenue Replacement	General Administration	\$885,000

BUDGET-IN-BRIEF

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

The PABR provides an overview of key budgetary considerations including:

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

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

Grand Rapids Financial Policies

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

Grand Rapids Financial Policies

City of Grand Rapids Policies: https://www.grandrapidsmi.gov/Government/Policies			
Financial Policy	Purpose	Summary Description	Compliance
		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 (Note 1)
		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 2)

Grand Rapids Financial Policies

City of Grand Rapids Policies: <https://www.grandrapidsmi.gov/Government/Policies>

Financial Policy	Purpose	Summary Description	Compliance
		5 Any major changes must be approved by the City Commission prior to the adoption of the annual budget for the following fiscal year.	YES
		6 If a completely new fee is established, the City Commission should approve the revised fee before it can be implemented.	YES
		7 All new fee proposals shall contain the purpose of the new fee, the justification for the implementation or revision, the fee amount and estimated annual revenue, the annual total service provision cost, the cost recovery rate, the nature and extent of the benefit to the customers, and other relevant information used to determine the revised fee schedule.	YES
		8 The City's Fiscal Services Department shall maintain a complete listing of the authorized processes for fee initiation and modification, as well as public notification requirements. This listing shall include the following information: fee name, accounting code to which fee revenues are credited, description of the service or product provided, authorization for the fee, which entity approves the fee, method of calculating the fee, what share of costs are recovered by virtue of charging the fee, the unit of measure against which the fee is calculated, and the estimated upcoming year revenue for the fee.	YES
		9 Unless otherwise authorized by City Commission, all fee schedules and revised fee proposals shall be made public prior to their submission for approval to the City Commission. The City Commission may automatically approve the annual inflationary adjustments, but all other fees shall be made public by holding a public hearing, to be announced in a paper of general circulation in Grand Rapids, to be held at the City Commission meeting prior to the meeting at which the City Commission will be asked to consider the changes. At the public hearing, interested parties may express any concerns they may have with the proposed fee adjustments.	YES
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

Grand Rapids Financial Policies

City of Grand Rapids Policies: https://www.grandrapidsmi.gov/Government/Policies			
Financial Policy	Purpose	Summary Description	Compliance
		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
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.	
		<u>This policy is intended to:</u> 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 10% policy level by proposing a future budget amendment for additional funding of the Budget Stabilization Fund (BSF) from General Operating Fund surplus (if any) for City Commission consideration and approval. The economic impact of the COVID-19 pandemic has delayed transfers to the BSF. Additional consideration is also required due to the fact that ARPA specifically prohibits contributions to a "rainy day fund" (such as the BSF) for future expenses.		
Note 2	Restore citywide three-year cycle for fee review and improve process efficiency by transitioning to an all-digital fee review platform.		

2023 Budget Input Payroll Rate Sheet

Category	2023	2024	2025	2026	2027
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)	16,092	18,714	20,890	22,873	24,781
HEALTH LIBRARY (HEALTH LIBRARY)	12,800	13,440	14,112	14,818	15,558
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)	33.16%	32.50%	32.53%	31.16%	30.84%
PENSION GENERAL (PENSION GENERAL)	21.90%	20.26%	18.62%	16.81%	14.54%
PENSION POLC COMMAND (PENSION POLICE COMMAND)	33.16%	32.50%	32.53%	31.16%	30.84%
PENSION POLC OFCSGTS (PENSION POLICE OFFICERS AND SERGEANTS)	33.16%	32.50%	32.53%	31.16%	30.84%
Retiree Health					
RET HLTH ECO (RETIREE HEALTH ECO)	3.29%	3.33%	3.33%	3.30%	3.28%
RET HLTH FIRE (RETIREE HEALTH FIRE)	4.90%	4.60%	4.29%	3.98%	3.71%
RET HLTH GENERAL (RETIREE HEALTH GENERAL)	4.15%	4.20%	4.20%	4.16%	4.14%
RET HLTH LIBRARY (RETIREE HEALTH LIBRARY)	3.02%	2.70%	2.63%	2.57%	2.51%
RET HLTH POLICE (RETIREE HEALTH POLICE)	2.33%	2.11%	1.88%	1.79%	1.83%

2023 Budget Input Payroll Rate Sheet

Category	2023	2024	2025	2026	2027
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)	147,000	147,000	147,000	147,000	147,000
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	153.47	158.07	162.82	167.70	172.73
GREIU Parking Rates	58.87	60.64	62.46	64.33	66.26
Mileage Rates	0.585	0.585	0.585	0.585	0.585
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%	0%	0%	0%	0%

REVENUE OVERVIEW

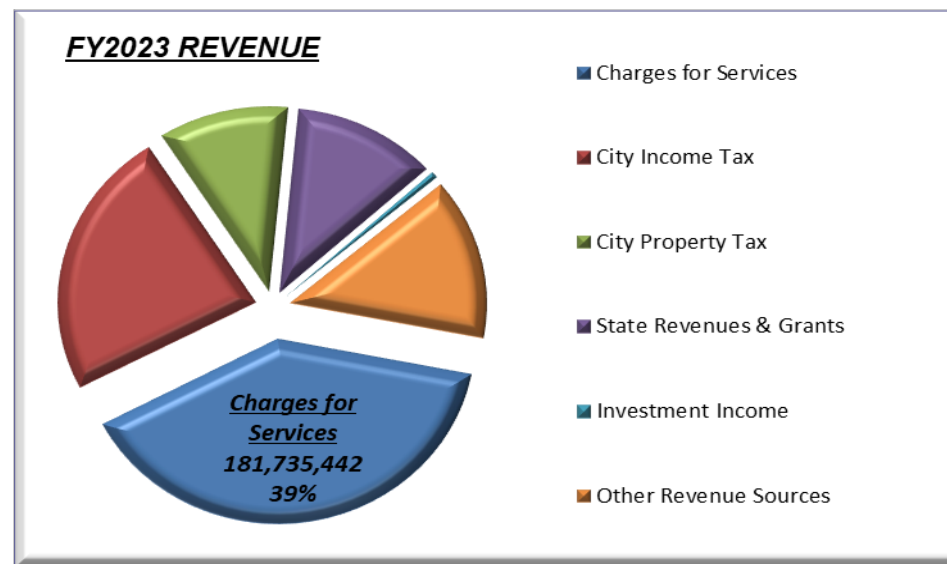
This section provides an overview of the City of Grand Rapid's Fiscal Plan revenues. The narrative and graphics present revenue information for all budgeted funds as well as separate revenue data by source and by fund.

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 FY2023 the proportionate shares are projected to be 55.0% and 9.8%. The shift to the more economically volatile Income Tax as the primary GOF revenue source has contributed, in part, to the ongoing GOF budget constraints. 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 has negatively impacted local income tax revenues.

FY2023 GOF income tax revenue is projected to be 4% more than the FY2022 Estimate and 23.8% more than the FY2022 Adopted Budget. The FY2022 income tax forecast assumed that this revenue category would recover only slightly after a projected 17.6% decline in FY2021. Fortunately, the actual FY2021 decline was only 2.65% due to a variety of factors including (but not limited to) increased compliance revenue, more stable than expected withholding payments, and accelerated payments on installment plans due to federal stimulus payments. FY2022 has also experienced a gradual return to the office and other worksites as economic activity continues to normalize. American Rescue Plan Act (ARPA) revenue replacement in the GOF is forecast at \$30.3 million over three years including \$9.2 million in FY2023.

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 FY2023.

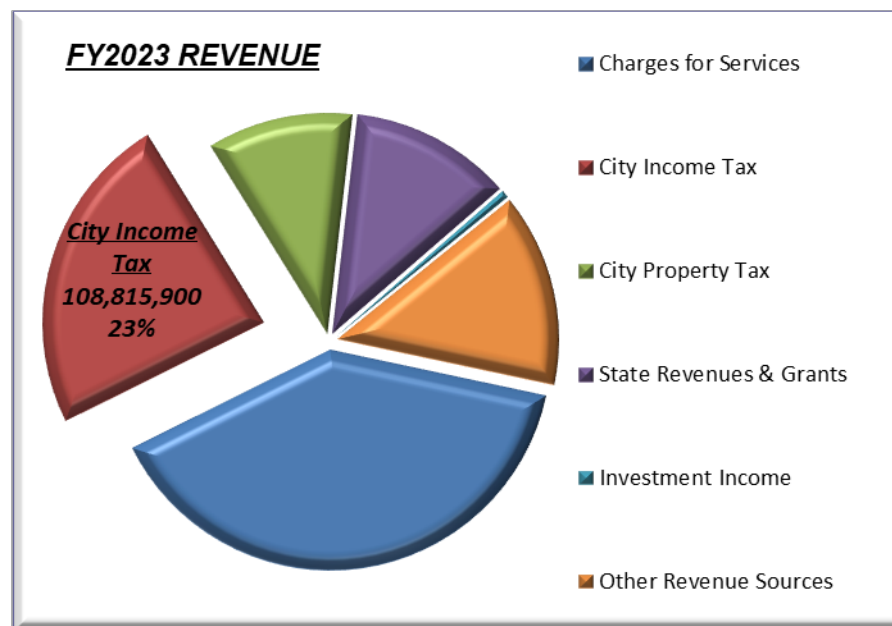
This category is an increasingly larger revenue source as the City has focused more attention on full cost recovery from user charges. Unlike the private sector, state laws and related court cases limit City fees to the costs of the services provided, while any additional amounts would be considered 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
As of July 1, 2021	\$348.20	\$502.20	\$850.40
As of July 1, 2022	\$390.00	\$538.62	\$928.62
\$ Inc/(Dec)	\$41.80	\$36.42	\$78.22
% Inc/(Dec)	12.00%	7.25%	9.20%
Annual Gallons	89,760	59,840	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%.

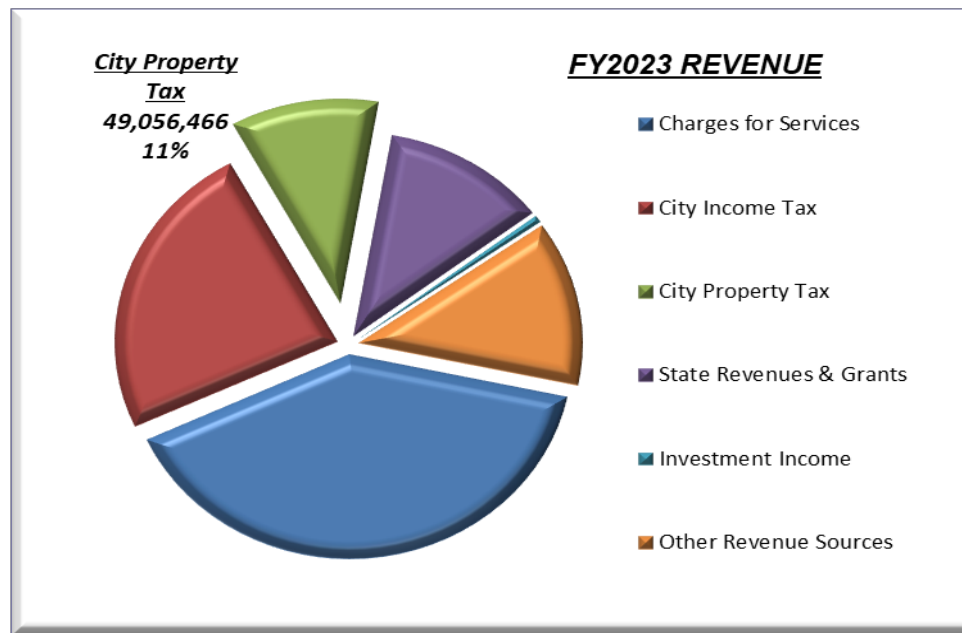
In 1995, the City's voters authorized an increase in the income tax from 1.0 % to 1.3% for residents and from 0.5% to 0.65% for non-residents effective January 1, 1996. In May 2010, the City's electorate authorized a temporary increase in the income tax from 1.3% to 1.5% for residents and from 0.65% 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.

FY2021 year-end income tax revenues trended slightly below FY2020 revenues with a decline of 2.65%. FY2022 base income tax revenues are estimated to increase 8% from the FY2021 Actual financial results, providing a strong post-pandemic rebound going into FY2023. Compliance receipts are forecast to remain strong at \$10 million in FY2023 but are down from almost \$14 million in FY2021. The increase in base income tax revenue is attributable to increased withholding and corporate estimates. The City is experiencing a stable recovery with employees returning to the office and other worksites following the challenges brought about by the COVID-19 pandemic. This budget anticipates a 4.0% increase in income taxes in FY2023 and then a 3.0% increase each year of the remaining forecast period of FY2024-FY2027. The income tax growth projections are conservative anticipating a steady but gradual economic recovery in the upcoming years. This is in alignment with economic forecasts at the State level. Areas of concern continue to be the possibility of large refunds for employees working remotely more than 75% of 2021 as well as large credit forwards and refund requests due to the Paycheck Protection Program (PPP) loans legislation clarifying that they will not be taxable at the federal level making them not taxable at the City level. Macro-economic issues include the risk of another recession driven by any number of factors including inflation, geo-political events, supply chain issues, consumer spending, etc. The American Rescue Plan Act (ARPA) provides significant relief from the economic and health effects of the COVID-19 pandemic and the ongoing recession. This includes funding to address revenue losses, such as income tax, experienced as a result of the crisis. Staff monitor actual income tax receipts weekly and pay close attention to key economic indicators while making income tax receipt projections for future year Fiscal Plans.

GROUP 3 - CITY PROPERTY TAXES



REAL PROPERTY TAX

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

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

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

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

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

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

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

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

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

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

REAL PROPERTY TAX MILLAGE RATES

	Max Auth Millage	2021 (FY2022)	2022 (FY2023)	Increase / (Decrease)
City Operating	6.4100	5.8129	5.6861	(0.1268)
Library	0.3741	0.3576	0.3498	(0.0078)
Refuse	3.0000	1.6000	1.6000	0.0000
Promotional	4.0000	0.0087	0.0080	(0.0007)
Parks II	1.2500	1.2158	1.1892	(0.0266)
TOTAL	15.0341	8.9950	8.8331	(0.1619)

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, 2021	\$540.42	\$60,081	\$175,867
As of July 1, 2022	\$570.14	\$64,546	\$192,804
\$ Inc/(Dec)	\$29.72	\$4,465	\$16,937
% Inc/(Dec)	5.50%	7.43%	9.63%

PERSONAL PROPERTY TAX

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

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

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

Other features of the bills include a proportion of “Use Tax” revenues be redirected to local units of government to offset revenue losses caused by the exemptions; establishment of a “State Essential Services Assessment” which was levied against exempt personal property in 2016 with the revenue going to the State’s general fund; and creation of the “Local Community Stabilization Authority” which will receive and disburse the local communities share of the State “Use Tax.” Each municipality’s percentage of general operating millage used to fund the cost of essential services (police, fire ambulance or jails) in the municipality’s fiscal year ending in 2012 will be used in the calculation of each municipality’s Local Community Stabilization Share Revenue Essential Services Distribution starting in 2016. The total amount projected to be received by the City’s General Fund in FY2023 for Essential Services is \$275,766.

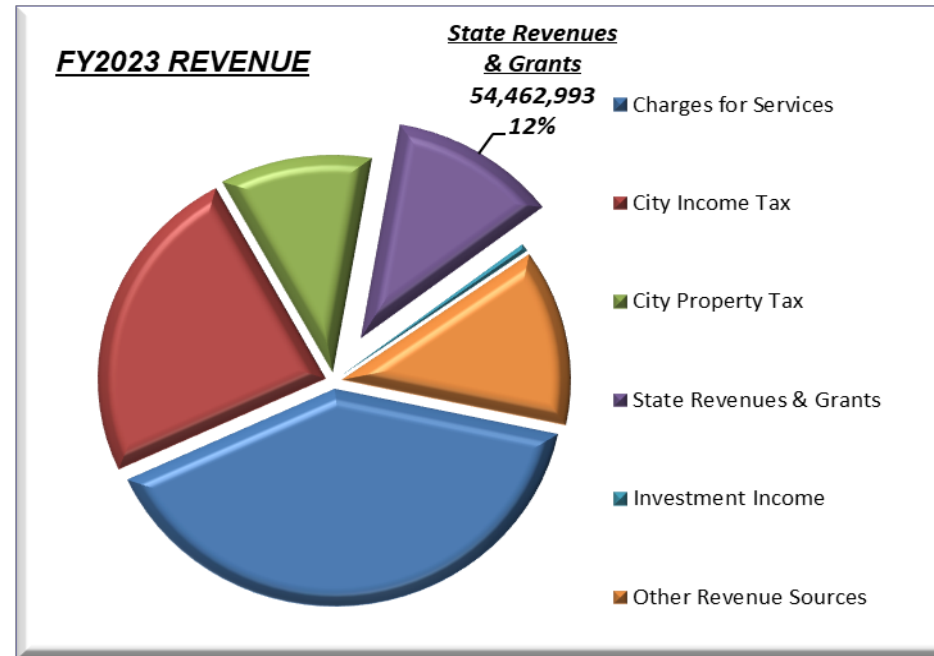
CITY PROPERTY TAX CONCLUSION

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

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

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

GROUP 4 - STATE REVENUES AND GRANTS



State Revenues and Grants, 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 small increases in the Constitutional revenue sharing distributions while the CVTRS payments have remained constant. Staff have projected FY2022 State Revenue Sharing distributions to increase 8.0% over FY2021 receipts. This is comprised of a 9.8% increase in constitutional revenue sharing and a 2.0% increase in statutory (CVTRS) revenue sharing. The increase in the constitutional portion is due in part to a \$1,072,706 "2020 Census Population Adjustment" included with the April 2022 Payment." Staff have projected FY2023 State Revenue Sharing distributions to decline by 2.1% from the FY2022 forecast. This is comprised of a 5.5% decrease in constitutional revenue sharing and a 10% increase in statutory (CVTRS) revenue sharing. Staff projections are based upon the most recent State of Michigan guidance available at the time of revenue forecast development (Executive Recommendation released March 2, 2022). 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

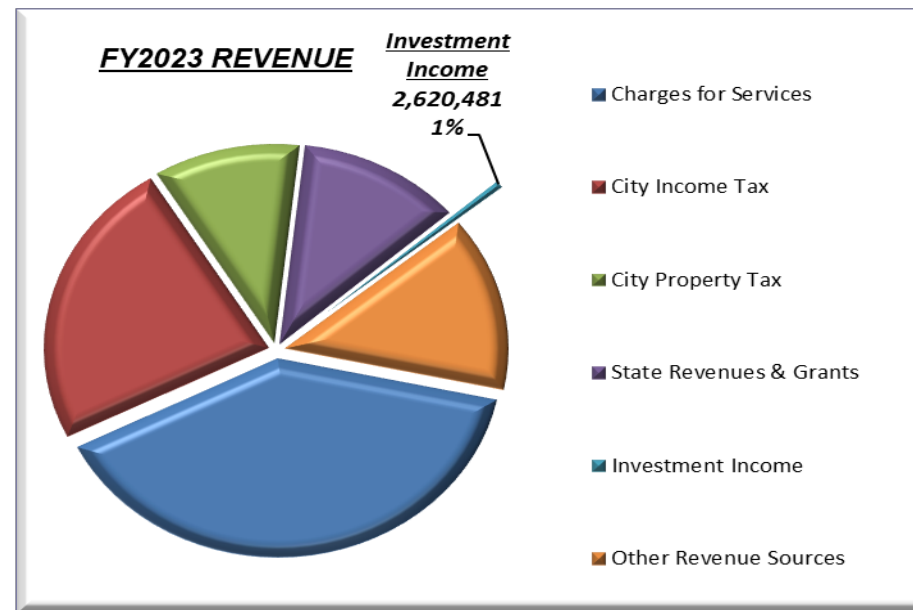
The Michigan Constitution provides that certain proceeds of taxes levied by the State on motor vehicle fuels and registered motor vehicles be deposited into the Michigan Transportation Fund. Revenues deposited into the Fund are allocated by a formula established under Public Act 51 of 1951, and transferred to several organizations, including the City, for transportation purposes. State of Michigan FY2022-24 estimates include each city's respective share of \$600 million in redirected state income tax transfers and the following marijuana tax transfer amounts – FY2022: \$50 million; FY2023: \$59 million; and FY2024: \$67.9 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 increase by 5.6% in FY2022 compared to FY2021 receipts. Staff are forecasting a smaller increase in FY2023 at 2.9% with FY2024 bumping up slightly to 3.0%. FY2025 and beyond declines to a more conservative 2.0-2.2% due to long-term uncertainties. A decline of 15% was originally forecast for FY2021 due to the economic impact of the COVID-19 pandemic and the anticipated decline in motor fuel consumption. Fortunately, this decline was not realized, and Gas and Weight Tax revenue actually increased 10.0% in FY2021. 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 will be allocated to Vital Streets as promised in the Investment Guidelines and any amounts exceeding \$6 million will be allocated between Vital Streets Capital and Operations proportionately. The \$6 million threshold has been exceeded since FY2019 and this is projected to continue through the current forecast.

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

GROUP 5 - INVESTMENT EARNINGS



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

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

- Obligations of Michigan or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.
- Mutual funds registered under the federal Investment Company Act of 1940 (title I of chapter 686, 54 Stat. 789, 15 USC 80a-1 to 80a-3 and 80a-4 to 80a-64) composed of investment vehicles which are legal for direct investment by local units of government in Michigan. These investments are also subject to a variety of criteria.
- Investment pools organized under the Local Government Investment Pools Act (Michigan Public Act 121 of 1985,) as amended, and/or organized under the Surplus Funds Investment Pool Act (Michigan Public Act 367 of 1982.) subject to a variety of criteria.

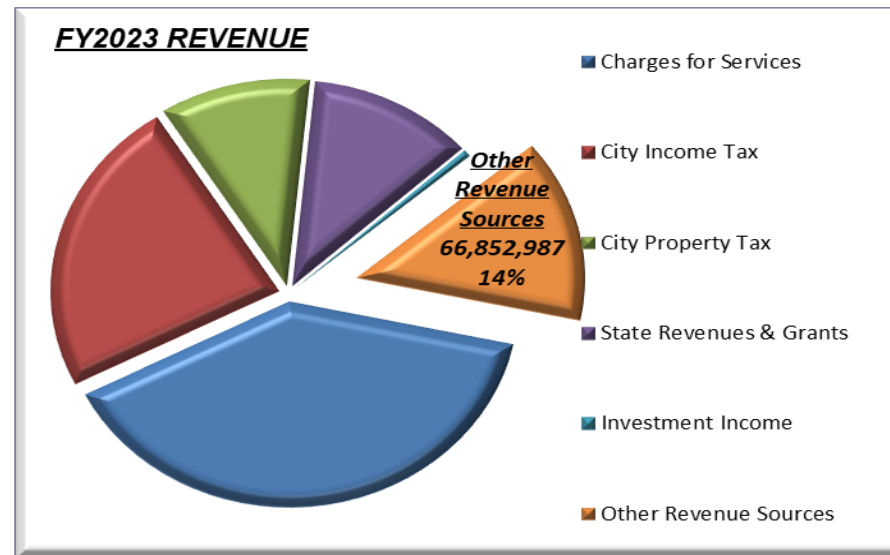
The above investment instruments and the cash balances in the City's checking accounts are subject to certain risks, as are all investment instruments. By restricting the investment options the City Treasurer has to the investment instruments listed above, State law and City code have greatly reduced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

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

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

Interest revenue is forecast based upon "Adjusted Average Daily Cash Balances" and prevailing interest rates. At the time of FY2023 fiscal plan development, the market was pricing in one (1) 0.25% interest rate increase by the end of calendar 2022. That estimate has since changed to 2-4 increases (0.50% - 1.00%). The inclusion of a second 0.25% interest rate increase would increase citywide interest revenue by approximately \$1.0 million in FY2023. Within the General Fund, an additional 0.25% increase for the entire five-year forecast period would increase interest revenue by approximately \$1.1 million.

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

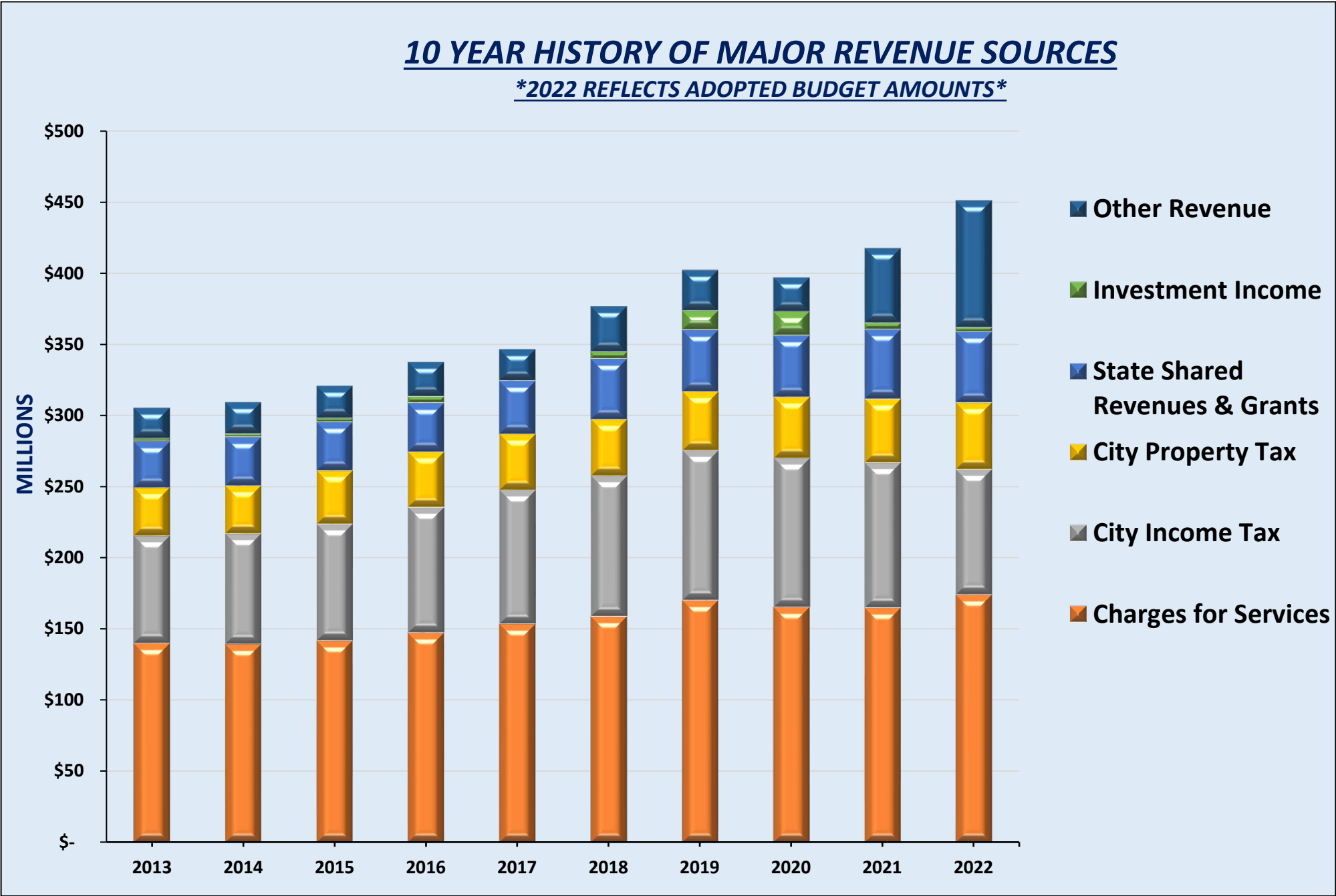
these new grants will also remain in effect until they are closed. In FY2021, the City received one-half of a significant federal grant award in the amount of approximately \$46.1 million resulting from the American Rescue Plan Act of 2021 (ARPA). The City received the second identical installment in 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. A portion of the estimated award for this federal grant is forecasted in the budget for “revenue replacement” but at a lower amount than the FY2022 Fiscal Plan, significantly impacting the Other Revenue Sources group as compared to the previous fiscal plan. ARPA funding has been appropriated via budget amendments during FY2022 and additional amendments are anticipated in FY2023. A total of \$5.2 million in ARPA funding has been appropriated within the General Fund (General Administration Department) for the following FY2023 proposed investments:

- \$3.6 million for the Homeless Outreach Team (HOT), Network 180 Co-Response and Fire Department overtime
- \$1.6 million for Special Events, Personal Protective Equipment (PPE) and other general support

FIDUCIARY FUNDS

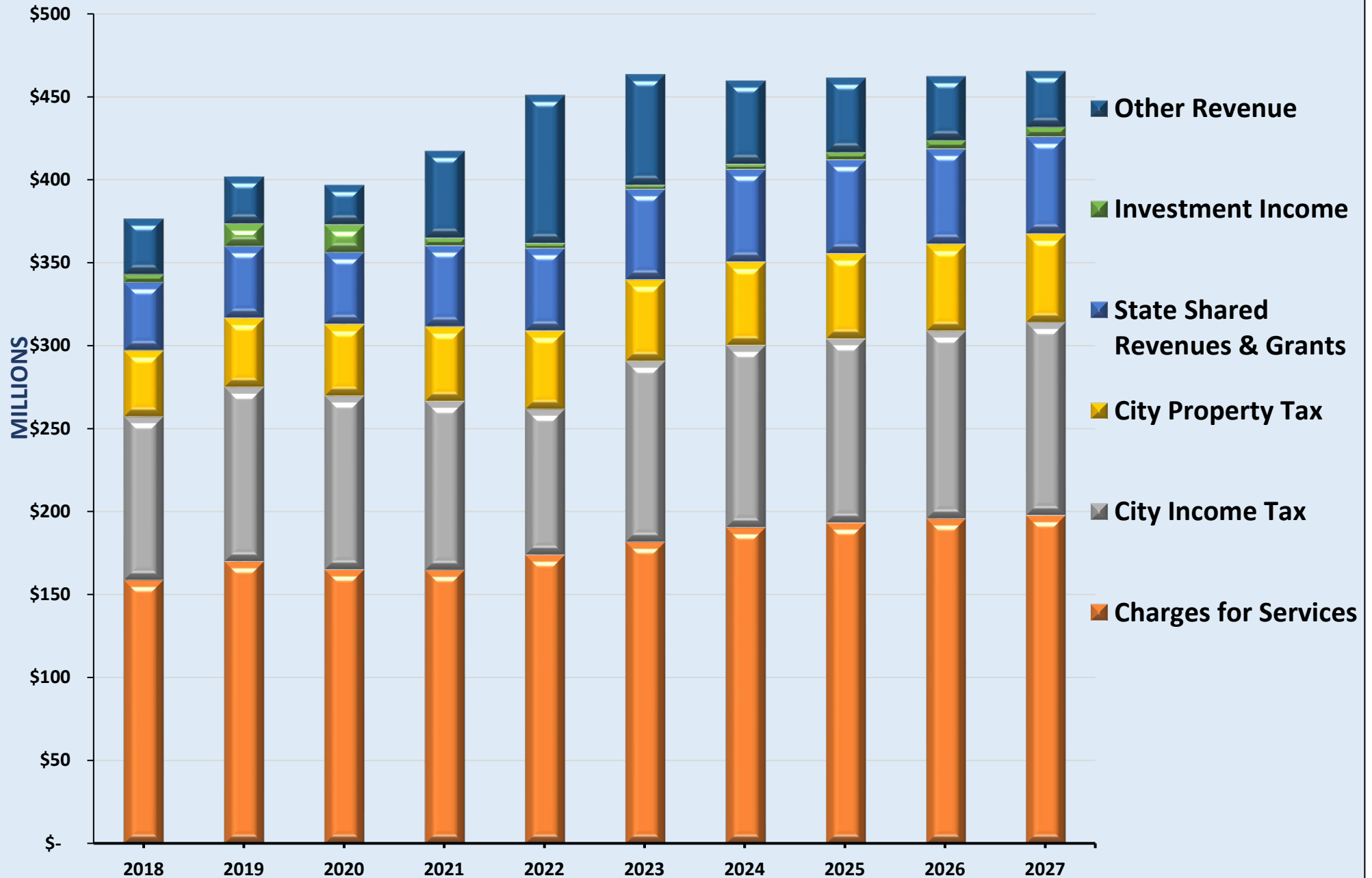
The total revenues of the City’s budgeted funds include fiduciary funds. These funds are used to account for assets held in trust by the City for the benefit of individuals or other entities. An example being Other Post-Employment Benefits or “OPEB” trust funds, which were created to pay for employee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

2022 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 FY2023 FISCAL PLAN DOES NOT INCLUDE FUNDING FOR ANY NEW PROGRAMS OR PROJECTS THAT MEET THE CRITERIA AND DEFINITION OF POLICY NUMBER 15-03.

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.

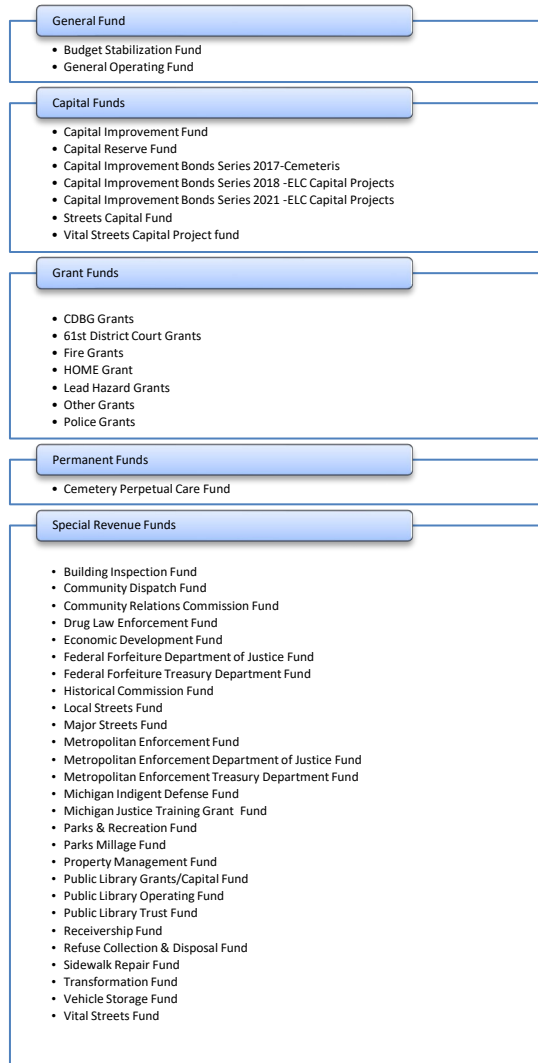
ENTERPRISE - Accounts for business type activities. Municipal utilities, convention centers, parking operations and other activities supported largely by user charges may be accounted for by this type of fund.

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.”

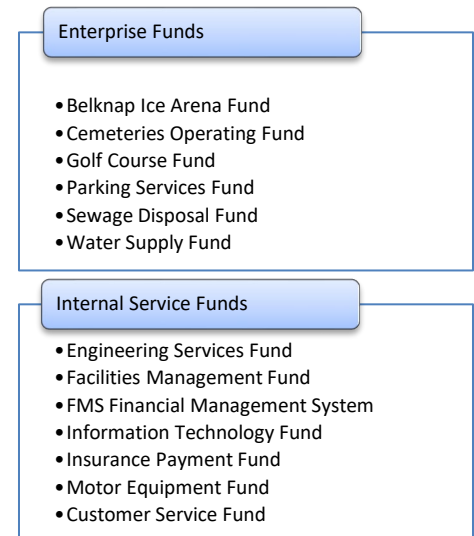
Accrual Basis

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

\$597,859,508 - JULY 1, 2022

GENERAL OPERATING	
General Operating Fund	\$ 164,273,324 ¹

SPECIAL REVENUE	
Building Inspection	\$ 5,428,726
61st District Court	12,493,130
Drug Law Enforcement	326,853
Economic Development Corporation (EDC)	120,296
Federal Forfeitures - Department of Justice	70,000
Historical Commission	5,400
Local Streets	7,547,248 ¹
Major Streets	24,216,189 ¹
Metropolitan Enforcement Team-Dept of Justice	20,000
Michigan Justice Training	55,000
Parks and Recreation	9,105,446
Parks Millage	5,865,188
Property Management	319,798
Public Library Operating	15,344,336
Public Library Grants/Projects	1,355,000
Refuse Collection	17,953,244
Sidewalk Repair	2,474,528
CRC-Rosa Activities	5,000
Vehicle Storage Facility	988,280
Vital Streets Operating	12,081,357
	<u>\$ 115,775,019</u>

INTERNAL SERVICE	
Engineering Services	\$ 6,468,194
Facilities Operating	5,504,896
Facilities Capital	1,665,639
FMS Fund	577,337
Information Technology Operating	6,870,444
Information Technology Capital	785,373
Customer Service	1,729,712
Insurance Health Subfund	31,128,823
Insurance Risk Management Subfund	5,609,582
Motor Equipment Operating	8,103,037
Motor Equipment Capital	5,077,807
	<u>\$ 73,520,844</u>

ENTERPRISE	
Auto Parking Operating	\$ 17,461,806 ²
Auto Parking Capital	2,400,000 ²
Belknap Ice Arena	238,500
Cemetery Operating	1,633,059
Cemetery Golf Course	947,737
Sewage Disposal Operations	58,347,935 ²
Sewage Disposal Capital	12,202,000 ²
Water Supply System Operations	53,174,614 ²
Water Supply System Capital	45,412,000 ²
	<u>\$ 191,817,651</u>

GRANTS	
Community Development Block Grant	\$ 5,176,742
Home Investment Partnership Program	1,604,217
Other Grants	143,884
	<u>\$ 6,924,843</u>

CAPITAL IMPROVEMENT	
Capital Reserve	\$ 13,522,766 ¹
Capital Improvement	11,121,998 ¹
Streets-Capital Projects	192,785 ¹
Vital Streets Capital	9,954,107 ¹
	<u>\$ 34,791,656</u>

PERMANENT	
Cemetery Perpetual Care	\$ 50,400

FIDUCIARY (INFORMATIONAL)	
General Retiree Health Care	\$ 4,408,213
Police Officer Retiree Health Care	3,556,110
Firefighter Retiree Health Care	2,619,065
Library Retiree Health Care	122,383
	<u>\$ 10,705,771</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	180	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	546	Parking
C335	Parking and Mobility	519	Traffic Safety
C340	Economic Development	746	Business Improvement District
C340	Economic Development	728	Economic Development
D420	Administrative Services	273	311 Customer Service
D420	Administrative Services	271	Admin Services Support

Cabinet No	Cabinet Name	Department No	Department Name
D420	Administrative Services	270	Human Resources
E510	Police	325	Dispatch
E510	Police	308	Oversight & Public Accountability
E510	Police	301	Police
E520	Fire	336	Fire
E530	District Court	286	61st District Court
E540	Attorney's Office	266	Attorney
F610	Facilities & Fleet Management	265	Facilities Management
F610	Facilities & Fleet Management	542	Fleet Management
F620	Fiscal Services	257	Assessor
F620	Fiscal Services	212	Fiscal Services
F620	Fiscal Services	261	General Administration
F620	Fiscal Services	255	Income Tax
F620	Fiscal Services	233	Purchasing
F630	Technology & Change Management	228	Information Technology
F640	Treasury	253	Treasurer
F650	Comptroller	191	Comptroller
G110	Retirement Activities	275	Retiree Health Care
G210	Authorities	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 FY2023-27 ADOPTED BUDGET

DEPARTMENTS	CAPITAL	COMPONENT UNITS	ENTERPRISE	GENERAL	GRANT	INTERNAL SERVICE	OTHER	PERMANENT	SPECIAL REVENUE
311 Customer Service 273				X		X			
61st District Court 286		X			X				
Assessor 257				X					
Attorney 266				X					
Brownfield Redevelopment Authority 742		X							
Building Inspection 703									X
Business Improvement District 746									X
Cemetery 567			X					X	
City Commission 101				X					
City Retirement System 274		X							
Clerk 215				X					
Code Compliance 733				X					X
Communications 180				X					
Community Development 694				X	X				X
Comptroller 191				X					
Corridor Improvement Districts 744		X							
Dispatch 325				X					
Downtown Development Authority 740		X							
Downtown Improvement District 745									X
Economic Development 728				X					X
Engineering 447	X					X			X
Environmental Services 527			X						
Equity and Engagement 271				X					X
Executive Office 172	X			X					
Facilities Management 265	X					X			
Fire 336	X			X	X				
Fiscal Services 212				X					
Fleet Management 542						X			
General Administration 261				X					
Golf Course 784			X						
GR Building Authority 279							X		
Grand Valley Regional Biosolids Authority 585							X		
Historical Commission 803									X
Human Resources 270				X		X			
Income Tax 255				X					
Information Technology 228	X					X			
Joint Building Authority 278							X		
Library 790							X		X
Long Term Debt (Appropriation Lapse) 907				X					
Our Community's Children 698				X					X
Oversight and Public Accountability 308				X					
Parking 546			X						
Parks and Recreation 751	X		X						X
Planning 701				X					
Police 301	X			X	X				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 2023**

**STATEMENT OF REVENUES AND APPROPRIATIONS
July 1, 2022**

MEMORANDUM
ONLY

INTERNAL
SERVICE
FUNDS

	GENERAL OPERATING	SPECIAL REVENUE	CAPITAL IMPROVEMENT	PERMANENT	FIDUCIARY	ENTERPRISE	INTER-FUND ELIMINATIONS	TOTAL ALL FUNDS	
REVENUES:									
401 Taxes	\$106,363,780	\$41,036,602	\$10,471,984	\$ -	\$ -	\$ -	\$ -	\$157,872,366	\$ -
450 Licenses and Permits	2,447,962	4,449,671	-	-	-	88,518	-	6,986,151	173,000
500 Intergovernmental Revenues	35,089,096	34,063,251	4,223,827	-	-	-	-	73,376,174	47,595
600 Charges for Services	15,081,939	17,662,604	-	22,800	5,593,072	143,375,027	-	181,735,442	47,793,368
655 Fines and Forfeitures	2,239,600	210,000	-	-	-	1,359,000	-	3,808,600	-
664 Interest and Rents	876,910	567,472	164,384	41,400	3,902,287	1,871,218	-	7,423,671	15,937,993
671 Other Revenue	555,484	1,138,606	1,881,908	-	-	1,446,346	-	5,022,344	6,906,858
695 Other Financing Sources	1,644,280	20,205,507	18,634,148	118,771	-	61,139,708	(\$74,422,893)	27,319,521	-
From (To) Fund Balance	(25,727)	3,366,149	(584,595)	(132,571)	1,210,412	(17,462,166)	-	(13,628,498)	2,662,030
TOTAL REVENUES	\$164,273,324	\$122,699,862	34,791,656	\$50,400	\$10,705,771	\$191,817,651	(\$74,422,893)	\$449,915,771	\$73,520,844
APPROPRIATIONS:									
A110 Public Library	\$ -	\$16,699,336	\$ -	\$ -	\$ 10,133	\$ -	(\$1,855,824)	\$14,853,645	\$ -
A120 Clerk's Office	2,662,301	-	-	-	-	-	-	2,662,301	-
A130 Executive Office	4,364,411	-	13,522,766	-	-	-	(10,107,597)	7,779,580	-
B210 Community Services	4,802,531	7,452,627	-	-	-	-	(1,489,816)	10,765,342	-
B220 Public Services	6,759,459	72,026,084	13,857,892	50,400	-	170,930,518	(42,946,886)	220,677,467	6,468,194
B230 Parks Operations	-	-	-	-	-	-	-	-	-
C310 Design Devt & Community Engag	2,187,861	5,428,726	-	-	-	-	(375,820)	7,240,767	-
C315 Economic Development	-	-	-	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-	-	-	-
C335 Parking and Mobility	-	6,441,833	675,000	-	-	19,861,806	(3,139,074)	23,839,565	-
C340 Economic Development	413,733	440,094	-	-	-	-	(8,067)	845,760	-
D410 Human Resources	-	-	-	-	-	-	-	-	-
D420 Administrative Services	5,131,630	5,000	-	-	-	-	-	5,136,630	38,468,117
E510 Police/Dispatch/OPA	63,838,780	471,853	365,000	-	-	-	-	64,675,633	-
E520 Fire	35,033,042	-	875,000	-	-	-	(87,626)	35,820,416	-
E530 District Court	-	12,493,130	-	-	-	-	(232,802)	12,260,328	-
E540 Attorney's Office	3,278,081	-	-	-	-	-	-	3,278,081	-
F610 Facilities & Fleet Management	-	-	4,924,790	-	-	-	(130,592)	4,794,198	20,351,379
F620 Fiscal Services	30,579,324	988,280	-	-	-	-	(14,048,789)	17,518,815	-
F630 Technology & Change Mgmt	-	-	571,208	-	-	-	-	571,208	8,233,154
F640 Treasury	2,396,091	247,499	-	-	-	1,025,327	-	3,668,917	-
F650 Comptroller's Office	2,826,080	-	-	-	-	-	-	2,826,080	-
G110 Retirement Activities	-	-	-	-	10,695,638	-	-	10,695,638	-
G310 Other Activities	-	5,400	-	-	-	-	-	5,400	-
TOTAL APPROPRIATIONS	\$164,273,324	\$122,699,862	\$34,791,656	\$50,400	\$10,705,771	\$191,817,651	(\$74,422,893)	\$449,915,771	\$73,520,844

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2021 - 2023
JULY 1, 2022**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget
FINANCIAL SOURCES:						
401 Taxes	\$ 99,827,078	\$ 102,555,330	\$ 106,363,780	\$ 37,173,981	\$ 39,582,723	\$ 41,036,602
450 Licenses and Permits	2,317,680	2,391,027	2,447,962	3,227,154	4,296,268	4,449,671
500 Intergovernmental Revenues	35,756,993	41,061,581	35,089,096	40,680,285	44,230,731	34,063,251
600 Charges for Services	13,735,172	14,020,834	15,081,939	17,323,300	17,006,230	17,662,604
655 Fines and Forfeitures	1,919,786	2,289,600	2,239,600	255,440	432,343	210,000
664 Interest and Rents	1,055,310	803,867	876,910	374,688	797,896	567,472
671 Other Revenue	819,110	968,437	555,484	2,186,465	2,923,564	1,138,606
695 Other Financing Sources	3,723,803	2,091,002	1,644,280	29,433,861	21,640,287	20,205,507
TOTAL SOURCES	\$ 159,154,932	\$ 166,181,678	\$ 164,299,051	\$ 130,655,174	\$ 130,910,042	\$ 119,333,713
EXPENDITURES:						
A110 Public Library	\$ -	\$ -	\$ -	\$ 13,545,237	\$ 12,407,250	\$ 16,699,336
A120 Clerk's Office	2,648,000	2,292,149	2,662,301	-	-	-
A130 Executive Office	3,031,249	3,904,129	4,364,411	146,577	-	-
B210 Community Services	4,141,246	4,711,735	4,802,531	10,756,840	16,624,514	7,452,627
B220 Public Services	6,135,809	6,710,356	6,759,459	82,398,686	74,485,914	72,026,084
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	1,853,925	2,064,308	2,187,861	4,793,834	5,234,726	5,428,726
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	5,524,002	6,612,054	6,441,833
C340 Economic Development	460,000	1,114,713	413,733	752,015	823,631	440,094
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	4,362,265	4,488,061	5,131,630	160,839	-	5,000
E510 Police/Dispatch/OPA	53,866,057	62,210,699	63,838,780	6,952,486	1,224,353	471,853
E520 Fire	34,583,830	35,949,140	35,033,042	830,779	503,416	-
E530 District Court	-	-	-	13,272,774	13,297,705	12,493,130
E540 Attorney's Office	3,014,214	3,032,533	3,278,081	-	-	-
F610 Facilities & Fleet Management	-	-	-	826,807	-	-
F620 Fiscal Services	31,057,505	26,038,951	30,579,324	232,500	970,999	988,280
F630 Technology & Change Management	52,768	-	-	-	-	-
F640 Treasury	2,346,567	2,301,199	2,396,091	245,386	289,430	247,499
F650 Comptroller's Office	2,459,729	2,374,000	2,826,080	-	-	-
G310 Other Activities	-	-	-	690	2,352	5,400
TOTAL USES	\$ 150,013,164	\$ 157,191,973	\$ 164,273,324	\$ 140,439,452	\$ 132,476,344	\$ 122,699,862
Net Increase (Decrease) in Fund Balance	\$ 9,141,768	\$ 8,989,705	\$ 25,727	\$ (9,784,278)	\$ (1,566,302)	\$ (3,366,149)
General Contingencies and Reserves	1,925,766	-	-	(1,925,765)	-	-
Fund Balance - July 1	36,214,151	47,281,685	56,271,390	69,630,644	57,920,601	56,354,299
Fund Balance - June 30	\$ 47,281,685	\$ 56,271,390	\$ 56,297,117	\$ 57,920,601	\$ 56,354,299	\$ 52,988,150

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2021 - 2023
JULY 1, 2022**

	DEBT SERVICE			CAPITAL IMPROVEMENT		
	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget
FINANCIAL SOURCES:						
401 Taxes	\$ -	\$ -	\$ -	\$ 9,766,754	\$ 10,073,376	\$ 10,471,984
450 Licenses and Permits	-	-	-	-	-	-
500 Intergovernmental Revenues	-	-	-	3,916,142	5,742,007	4,223,827
600 Charges for Services	-	-	-	-	-	-
655 Fines and Forfeitures	-	-	-	-	-	-
664 Interest and Rents	-	-	-	126,380	278,016	164,384
671 Other Revenue	-	-	-	1,542,262	2,371,148	1,881,908
695 Other Financing Sources	-	-	-	15,895,731	29,668,132	18,634,148
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 31,247,269	\$ 48,132,679	\$ 35,376,251
EXPENDITURES:						
A110 Public Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-	-	-	-
A130 Executive Office	-	-	-	13,007,243	10,568,166	13,522,767
B210 Community Services	-	-	-	-	-	-
B220 Public Services	-	-	-	19,667,185	23,224,933	13,857,892
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	-	-	-
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	414,971	675,000	675,000
C340 Economic Development	-	-	-	-	-	-
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	-	-	-
E510 Police/Dispatch/OPA	-	-	-	198	-	365,000
E520 Fire	-	-	-	53,738	400,000	875,000
E530 District Court	-	-	-	-	-	-
E540 Attorney's Office	-	-	-	-	-	-
F610 Facilities & Fleet Management	-	-	-	1,213,211	11,198,157	4,924,790
F620 Fiscal Services	-	-	-	-	-	-
F630 Technology & Change Management	-	-	-	600,720	579,777	571,208
F640 Treasury	-	-	-	-	-	-
F650 Comptroller's Office	-	-	-	-	-	-
G310 Other Activities	-	-	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ 34,957,266	\$ 46,646,033	\$ 34,791,657
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ (3,709,997)	\$ 1,486,646	\$ 584,594
General Contingencies and Reserves	-	-	-	-	-	-
Fund Balance - July 1	-	-	-	22,692,519	18,982,522	20,469,168
Fund Balance - June 30	\$ -	\$ -	\$ -	\$ 18,982,522	\$ 20,469,168	\$ 21,053,762

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2021 - 2023
JULY 1, 2022**

	PERMANENT FUNDS			GOVERNMENTAL FUNDS		
	2021	2022	2023	2021	2022	2023
	Actual	Estimated	Budget	Actual	Estimated	Budget
FINANCIAL SOURCES:						
401 Taxes	\$ -	\$ -	\$ -	\$ 146,767,813	\$ 152,211,429	\$ 157,872,366
450 Licenses and Permits	-	-	-	5,544,834	6,687,295	6,897,633
500 Intergovernmental Revenues	-	-	-	80,353,420	91,034,319	73,376,174
600 Charges for Services	45,527	21,120	22,800	31,103,999	31,048,184	32,767,343
655 Fines and Forfeitures	-	-	-	2,175,226	2,721,943	2,449,600
664 Interest and Rents	(27,993)	51,546	41,400	1,528,385	1,931,325	1,650,166
671 Other Revenue	1	-	-	4,547,838	6,263,149	3,575,998
695 Other Financing Sources	132,351	112,696	118,771	49,185,746	53,512,117	40,602,706
TOTAL SOURCES	\$ 149,886	\$ 185,362	\$ 182,971	\$ 321,207,261	\$ 345,409,761	\$ 319,191,986
EXPENDITURES:						
A110 Public Library	\$ -	\$ -	\$ -	\$13,545,237	\$12,407,250	\$16,699,336
A120 Clerk's Office	-	-	-	2,648,000	2,292,149	2,662,301
A130 Executive Office	-	-	-	16,185,069	14,472,295	17,887,178
B210 Community Services	-	-	-	14,898,086	21,336,249	12,255,158
B220 Public Services	67,992	60,546	50,400	108,269,672	104,481,749	92,693,835
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	6,647,759	7,299,034	7,616,587
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	5,938,973	7,287,054	7,116,833
C340 Economic Development	-	-	-	1,212,015	1,938,344	853,827
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	4,523,104	4,488,061	5,136,630
E510 Police/Dispatch/OPA	-	-	-	60,818,741	63,435,052	64,675,633
E520 Fire	-	-	-	35,468,347	36,852,556	35,908,042
E530 District Court	-	-	-	13,272,774	13,297,705	12,493,130
E540 Attorney's Office	-	-	-	3,014,214	3,032,533	3,278,081
F610 Facilities & Fleet Management	-	-	-	2,040,018	11,198,157	4,924,790
F620 Fiscal Services	-	-	-	31,290,005	27,009,950	31,567,604
F630 Technology & Change Management	-	-	-	653,488	579,777	571,208
F640 Treasury	-	-	-	2,591,953	2,590,629	2,643,590
F650 Comptroller's Office	-	-	-	2,459,729	2,374,000	2,826,080
G310 Other Activities	-	-	-	690	2,352	5,400
TOTAL USES	\$ 67,992	\$ 60,546	\$ 50,400	\$ 325,477,874	\$ 336,374,896	\$ 321,815,243
Net Increase (Decrease) in Fund Balance	\$ 81,894	\$ 124,816	\$ 132,571	\$ (4,270,613)	\$ 9,034,865	\$ (2,623,257)
General Contingencies and Reserves	(56,537)	-	-	(56,536)	-	-
Fund Balance - July 1	1,471,049	1,496,406	1,621,222	130,008,363	125,681,214	134,716,079
Fund Balance - June 30	\$ 1,496,406	\$ 1,621,222	\$ 1,753,793	\$ 125,681,214	\$ 134,716,079	\$ 132,092,822

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2021 - 2023
JULY 1, 2022

ENTERPRISE FUNDS

	2021 Actual	2022 Estimated	2023 Budget
FINANCIAL SOURCES:			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	91,162	89,543	88,518
500 Intergovernmental Revenues	11,822,445	17,180	-
600 Charges for Services	123,699,005	130,416,221	143,375,027
655 Fines and Forfeitures	1,376,979	1,410,088	1,359,000
664 Interest and Rents	1,755,619	2,150,491	1,871,218
671 Other Revenue	1,553,345	1,732,805	1,446,346
695 Other Financing Sources	11,685,658	44,130,328	61,139,708
TOTAL SOURCES	\$ 151,984,213	\$ 179,946,656	\$ 209,279,817
EXPENDITURES:			
A110 Public Library	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	125,542,144	153,952,972	170,930,518
B230 Parks Operations	-	-	-
C310 Design Devt & Community Engagement	-	-	-
C315 Economic Development Dept	-	-	-
C320 Engineering	-	-	-
C330 Enterprise Services	-	-	-
C335 Parking and Mobility	19,152,757	17,296,921	19,861,806
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	979,956	1,084,106	1,025,327
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	\$ 145,674,857	\$ 172,333,999	\$ 191,817,651
Net Increase (Decrease) in Fund Balance	\$ 6,309,356	\$ 7,612,657	\$ 17,462,166
General Contingencies and Reserves	(15,838,355)	(19,898,029)	(21,806,815)
Fund Balance - July 1	163,743,965	154,214,966	141,929,594
Fund Balance - June 30	\$ 154,214,966	\$ 141,929,594	\$ 137,584,945

**CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2021 - 2023
JULY 1, 2022**

	INTERNAL SERVICE FUNDS		
	2021	2022	2023
	Actual	Estimated	Budget
FINANCIAL SOURCES:			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	270,138	178,000	173,000
500 Intergovernmental Revenues	1,283,940	-	47,595
600 Charges for Services	46,515,224	44,446,659	47,793,368
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	15,743,140	15,097,224	15,937,993
671 Other Revenue	6,259,920	6,483,881	6,906,858
695 Other Financing Sources	-	-	-
TOTAL SOURCES	\$ 70,072,362	\$ 66,205,764	\$ 70,858,814
EXPENDITURES:			
A110 Public Library	\$ -	\$ -	\$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	5,242,942	5,393,988	6,468,194
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	30,587,023	36,003,649	38,468,117
E510 Police/Dispatch/OPA	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	21,133,930	23,179,779	20,351,379
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	7,347,216	8,326,504	8,233,154
F640 Treasury	-	-	-
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	\$ 64,311,111	\$ 72,903,920	\$ 73,520,844
Net Increase (Decrease) in Fund Balance	\$ 5,761,251	\$ (6,698,156)	\$ (2,662,030)
General Contingencies and Reserves	(5,263)	(5,263)	(5,238)
Fund Balance - July 1	70,926,712	76,682,700	69,979,281
Fund Balance - June 30	\$ 76,682,700	\$ 69,979,281	\$ 67,312,013

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES
2021 - 2023
JULY 1, 2022

	FIDUCIARY FUNDS		
	2021 Actual	2022 Estimated	2023 Budget
REVENUES:			
401 Taxes	\$ -	\$ -	\$ -
450 Licenses and Permits	-	-	-
500 Intergovernmental Revenues	135,658	-	-
600 Charges for Services	8,257,791	7,227,535	5,593,072
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	18,973,422	3,606,954	3,902,287
671 Other Revenue	-	-	-
695 Other Financing Sources	-	-	-
TOTAL SOURCES	\$ 27,366,871	\$ 10,834,489	\$ 9,495,359
EXPENSES:			
A110 Public Library	\$ 13,996	\$ 11,988	\$ 10,133
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	9,240,139	11,382,121	10,695,638
TOTAL USES	\$ 9,254,135	\$ 11,394,109	\$ 10,705,771
Net Increase (Decrease) in Fund Balance	\$18,112,736	(\$559,620)	(\$1,210,412)
General Contingencies and Reserves	-	-	-
Retained Earnings - July 1	72,426,402	90,539,138	89,979,518
Retained Earnings - June 30	\$ 90,539,138	\$ 89,979,518	\$ 88,769,106

TOTAL FUND BALANCE & PROJECTED CHANGES BY FUND TYPE - FY2023 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	\$ 56,271,390	\$ 56,297,117	\$ 25,727	0.05%
Special Revenue Funds	\$ 56,354,299	\$ 52,988,150	\$ (3,366,149)	-5.97%
Capital Improvement Funds	\$ 20,469,168	\$ 21,053,762	\$ 584,594	2.86%
Permanent Funds	\$ 1,621,222	\$ 1,753,793	\$ 132,571	8.18%
*Enterprise Funds	\$ 141,929,594	\$ 137,584,945	\$ (4,344,649)	-3.06%
*Internal Service Funds	\$ 69,979,281	\$ 67,312,013	\$ (2,667,268)	-3.81%
Fiduciary Funds	\$ 89,979,518	\$ 88,769,106	\$ (1,210,412)	-1.35%
Total:	\$ 436,604,472	\$ 425,758,886	\$ (10,845,586)	-2.48%

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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Budget Stabilization Total Revenues	0	0	0	0	0	0	0	0	0
Budget Stabilization NET INCOME (LOSS)	0	0	0	0	0	0	0	0	0
Beginning Fund Balance	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835
Ending Fund Balance	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835

General Operating Fund Total Expenditures	150,013,164	Total GOF Expenditures	157,191,973	164,273,324	163,224,427	169,700,351	170,996,282	174,230,086
Transfer to BSF	0		0	0	0	0	0	0
	150,013,164		157,191,973	164,273,324	163,224,427	169,700,351	170,996,282	174,230,086
10% of GOF Expenditures	15,001,316		15,719,197	16,427,332	16,322,443	16,970,035	17,099,628	17,423,009
Reserve Targets:								
Operating Transfer from General Operating Fund	0		0	0	0	0	0	0
Interest Revenue (Treasurer)	0		0	0	0	0	0	0
Cumulative Budget Stabilization Fund Reserves	14,298,835		14,298,835	14,298,835	14,298,835	14,298,835	14,298,835	14,298,835
Percent of Total General Operating Fund Expenditures	9.5%		9.1%	8.7%	8.8%	8.4%	8.4%	8.2%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
REVENUE									
401-Taxes									
Income	84,489,541	72,948,197	72,948,197	87,145,888	90,299,787	90,861,925	91,493,293	93,019,967	95,687,066
Property	15,337,537	15,528,874	15,528,874	15,409,442	16,063,993	16,426,054	16,800,101	17,157,888	17,524,136
450-Licenses & Permits	2,317,680	2,437,736	2,437,736	2,391,027	2,447,962	2,558,928	2,569,258	2,508,378	2,451,220
501-Federal Grants	13,381,982	0	0	0	0	0	0	0	0
501 American Rescue Plan Act (ARPA) Grant	0	42,691,436	35,516,987	14,525,944	9,185,000	6,600,000	0	0	0
539-State Grants	22,372,431	20,853,841	20,853,841	24,440,306	23,767,903	24,221,784	24,335,125	24,646,579	24,996,267
580-Contribution from Local Units	2,580	2,066,298	2,136,298	2,095,331	2,136,193	2,137,280	2,135,062	2,132,639	2,129,933
600-Charges for Services	13,735,172	14,234,044	14,299,044	14,020,834	15,081,939	14,878,207	15,223,824	15,628,652	15,961,183
655-Fines & Forfeitures	1,919,786	2,160,000	2,160,000	2,289,600	2,239,600	2,315,000	2,370,000	2,420,000	2,470,000
664-Investment Income & Rentals	1,055,310	808,664	808,664	803,867	876,910	1,118,429	1,504,860	1,698,075	1,939,595
671-Other Revenues	819,110	286,035	845,906	968,437	555,484	486,375	281,899	411,621	214,162
695-Other Financing Sources	2,693,803	2,124,518	2,274,518	2,091,002	1,644,280	1,646,220	1,648,222	1,650,224	1,652,288
695 Principal Payment Rec'd on Gov't Center Ramp	1,030,000	0	0	0	0	0	0	0	0
GENERAL FUND OPERATING Total Revenue	159,154,932	176,139,643	169,810,065	166,181,678	164,299,051	163,250,202	158,361,644	161,274,023	165,025,850
EXPENDITURES									
<u>GENERAL FUND OPERATING (GFGEN)</u>									
701-Personal Services	95,457,565	104,913,442	108,698,110	105,634,772	111,105,800	115,869,528	120,091,725	121,012,981	122,247,718
751-Supplies	1,689,810	1,883,129	1,999,744	2,106,188	1,985,571	2,217,254	2,259,670	2,272,144	2,363,918
800-Other Services and Charges	28,245,895	29,676,438	33,230,029	31,333,401	32,503,857	31,662,252	32,831,954	32,965,973	34,010,194
800 American Rescue Plan Act (ARPA) Investments	0	7,250,000	1,137,489	2,965,773	5,200,000	0	0	0	0
970-Capital Outlays	2,445,631	1,025,559	1,078,805	1,395,290	816,562	1,283,472	1,227,700	1,183,216	1,203,643
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	5,729,796	2,038,718	2,198,484	2,237,573	2,199,803	2,541,129	2,593,103	2,751,311	3,333,538
995 Appropriation Lapse	0	-4,700,000	-4,700,000	-2,250,000	-4,900,000	-5,100,000	-5,300,000	-5,300,000	-5,400,000
995 Contingent Appropriation	0	1,500,000	1,401,145	1,401,145	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000
995 Parks Subsidy (Maintenance of Effort)	6,172,056	6,333,890	6,333,890	6,333,890	6,827,790	7,050,286	7,330,006	7,385,982	7,525,662
995 Vital Streets	3,400,000	0	0	0	0	0	850,000	850,000	850,000
995 61st District Court Fund Subsidy	6,872,412	6,033,941	6,033,941	6,033,941	6,033,941	6,200,506	6,316,193	6,374,675	6,595,413
995 Budget Stabilization Fund	0	0	0	0	0	0	0	0	0
998 Economic Resiliency and Recovery Program	0	0	0	0	0	0	0	0	0
GENERAL FUND OPERATING Total Expenditures	150,013,164	155,955,117	157,411,637	157,191,973	164,273,324	163,224,427	169,700,351	170,996,282	174,230,086
GF OPERATING REV OVER/(UNDER) EXPENDITURES	9,141,768	20,184,526	12,398,428	8,989,705	25,727	25,775	(11,338,707)	(9,722,259)	(9,204,236)
Beginning Fund Balance	36,214,151	47,281,685	47,281,685	47,281,685	56,271,390	56,297,117	56,322,892	44,984,185	35,261,926
<i>Transfer from Community Dispatch Fund</i>	1,925,766	0	0	0	0	0	0	0	0
Ending Fund Balance	47,281,685	67,466,211	59,680,114	56,271,390	56,297,117	56,322,892	44,984,185	35,261,926	26,057,690
	31.5%	43.3%	37.9%	35.8%	34.3%	34.5%	26.5%	20.6%	15.0%
Assigned to Operations - 15% of Total Spending	22,501,975	23,393,268	23,611,746	23,578,796	24,640,999	24,483,664	25,455,053	25,649,442	26,134,513
Unassigned Fund Balance	24,779,711	44,072,944	36,068,368	32,692,594	31,656,119	31,839,228	19,529,133	9,612,484	(76,823)
Total	47,281,685	67,466,211	59,680,114	56,271,390	56,297,117	56,322,892	44,984,185	35,261,926	26,057,690
Unassigned Fund Balance as a % of Total Expenditures	16.5%	28.3%	22.9%	20.8%	19.3%	19.5%	11.5%	5.6%	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 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
401	Taxes	\$ 106,363,780	\$ 107,287,979	\$ 108,293,394	\$ 110,177,855	\$ 113,211,202
450	Licenses & Permits	\$ 2,447,962	\$ 2,558,928	\$ 2,569,258	\$ 2,508,378	\$ 2,451,220
501	Federal Grants	\$ 9,185,000	\$ 6,600,000	\$	\$	\$
539	State Grants	\$ 23,767,903	\$ 24,221,784	\$ 24,335,125	\$ 24,646,579	\$ 24,996,267
580	Contribution from Local Units	\$ 2,136,193	\$ 2,137,280	\$ 2,135,062	\$ 2,132,639	\$ 2,129,933
600	Charges for Services	\$ 15,081,939	\$ 14,878,207	\$ 15,223,824	\$ 15,628,652	\$ 15,961,183
655	Fines & Forfeitures	\$ 2,239,600	\$ 2,315,000	\$ 2,370,000	\$ 2,420,000	\$ 2,470,000
664	Investment Income & Rentals	\$ 876,910	\$ 1,118,429	\$ 1,504,860	\$ 1,698,075	\$ 1,939,595
671	Other Revenues	\$ 555,484	\$ 486,375	\$ 281,899	\$ 411,621	\$ 214,162
695	Other Financing Sources	\$ 1,644,280	\$ 1,646,220	\$ 1,648,222	\$ 1,650,224	\$ 1,652,288
Grand Total		\$ 164,299,051	\$ 163,250,202	\$ 158,361,644	\$ 161,274,023	\$ 165,025,850

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 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	\$ 53,626	\$ 53,626	\$ 53,626	\$ 53,626	\$ 53,626
		600	Charges for Services	\$ 148,256	\$ 148,256	\$ 148,256	\$ 148,256	\$ 148,256
		664	Investment Income & Rentals	\$ 100,154	\$ 100,154	\$ 100,154	\$ 100,154	\$ 100,154
		671	Other Revenues	\$ 110,000	\$	\$	\$	\$
		695	Other Financing Sources	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
	Executive Office Total			\$ 552,036	\$ 442,036	\$ 442,036	\$ 442,036	\$ 442,036
191	Comptroller	600	Charges for Services	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
		671	Other Revenues	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Comptroller Total			\$ 2,850	\$ 2,850	\$ 2,850	\$ 2,850	\$ 2,850
212	Fiscal Services	671	Other Revenues	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	Fiscal Services Total			\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
215	Clerk	450	Licenses & Permits	\$ 375,000	\$ 546,500	\$ 620,000	\$ 620,000	\$ 620,000
		600	Charges for Services	\$ 67,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500
		671	Other Revenues	\$	\$	\$	\$ 175,000	\$
	Clerk Total			\$ 442,500	\$ 619,000	\$ 692,500	\$ 867,500	\$ 692,500
253	Treasurer	401	Taxes	\$ 16,045,993	\$ 16,408,054	\$ 16,782,101	\$ 17,139,888	\$ 17,506,136
		539	State Grants	\$ 275,766	\$ 275,766	\$ 275,766	\$ 275,766	\$ 275,766
		600	Charges for Services	\$ 420,000	\$ 424,000	\$ 428,000	\$ 432,000	\$ 436,000
		655	Fines & Forfeitures	\$ 2,000,000	\$ 2,050,000	\$ 2,100,000	\$ 2,150,000	\$ 2,200,000
		664	Investment Income & Rentals	\$ 776,756	\$ 1,018,275	\$ 1,404,706	\$ 1,597,921	\$ 1,839,441
		671	Other Revenues	\$ 87,000	\$ 82,000	\$ 77,000	\$ 72,000	\$ 72,000
	Treasurer Total			\$ 19,605,515	\$ 20,258,095	\$ 21,067,573	\$ 21,667,575	\$ 22,329,343
255	Income Tax	401	Taxes	\$ 90,299,787	\$ 90,861,925	\$ 91,493,293	\$ 93,019,967	\$ 95,687,066
	Income Tax Total			\$ 90,299,787	\$ 90,861,925	\$ 91,493,293	\$ 93,019,967	\$ 95,687,066
257	Assessor	600	Charges for Services	\$ 30,750	\$ 30,750	\$ 30,750	\$ 30,750	\$ 30,750
		671	Other Revenues	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
	Assessor Total			\$ 31,350	\$ 31,350	\$ 31,350	\$ 31,350	\$ 31,350
261	General Administration	401	Taxes	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
		450	Licenses & Permits	\$ 1,617,590	\$ 1,539,175	\$ 1,464,561	\$ 1,393,564	\$ 1,326,009
		501	Federal Grants	\$ 9,185,000	\$ 6,600,000	\$	\$	\$
		539	State Grants	\$ 22,697,967	\$ 23,147,264	\$ 23,269,058	\$ 23,612,875	\$ 23,962,563
		600	Charges for Services	\$ 7,263,599	\$ 6,775,614	\$ 6,909,731	\$ 7,046,521	\$ 7,186,048
		671	Other Revenues	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350
	General Administration Total			\$ 40,791,506	\$ 38,089,403	\$ 31,670,700	\$ 32,080,310	\$ 32,501,970
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
		671	Other Revenues	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Admin Services Support Total			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
301	Police	450	Licenses & Permits	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
		539	State Grants	\$ 221,486	\$ 235,186	\$ 235,186	\$ 235,186	\$ 235,186

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 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
		600	Charges for Services	\$ 812,823	\$ 926,029	\$ 920,338	\$ 958,045	\$ 952,996
		655	Fines & Forfeitures	\$ 239,600	\$ 265,000	\$ 270,000	\$ 270,000	\$ 270,000
		671	Other Revenues	\$ 257,240	\$ 302,012	\$ 101,384	\$ 59,918	\$ 36,237
		695	Other Financing Sources	\$ 130,592	\$ 132,532	\$ 134,534	\$ 136,536	\$ 138,600
	Police Total			\$ 1,672,741	\$ 1,872,759	\$ 1,673,442	\$ 1,671,685	\$ 1,645,019
325	Dispatch	580	Contribution from Local Units	\$ 2,061,856	\$ 2,057,672	\$ 2,053,498	\$ 2,049,335	\$ 2,045,183
	Dispatch Total			\$ 2,061,856	\$ 2,057,672	\$ 2,053,498	\$ 2,049,335	\$ 2,045,183
336	Fire	539	State Grants	\$ 572,684	\$ 563,568	\$ 555,115	\$ 522,752	\$ 522,752
		600	Charges for Services	\$ 322,883	\$ 336,066	\$ 349,760	\$ 363,986	\$ 377,945
	Fire Total			\$ 895,567	\$ 899,634	\$ 904,875	\$ 886,738	\$ 900,697
448	Street Lighting	600	Charges for Services	\$ 2,987,395	\$ 3,077,017	\$ 3,169,327	\$ 3,264,408	\$ 3,362,339
		671	Other Revenues	\$ 37,147	\$ 38,261	\$ 39,409	\$ 40,592	\$ 41,809
	Street Lighting Total			\$ 3,024,542	\$ 3,115,278	\$ 3,208,736	\$ 3,305,000	\$ 3,404,148
533	Stormwater	450	Licenses & Permits	\$ 241,846	\$ 249,827	\$ 258,071	\$ 266,588	\$ 275,385
		600	Charges for Services	\$ 72,412	\$ 74,802	\$ 77,270	\$ 79,820	\$ 82,454
	Stormwater Total			\$ 314,258	\$ 324,629	\$ 335,341	\$ 346,408	\$ 357,839
694	Community Development Services	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	580	Contribution from Local Units	\$ 74,337	\$ 79,608	\$ 81,564	\$ 83,304	\$ 84,750
	Our Community's Children Total			\$ 74,337	\$ 79,608	\$ 81,564	\$ 83,304	\$ 84,750
701	Planning	450	Licenses & Permits	\$ 148,900	\$ 157,800	\$ 161,000	\$ 162,600	\$ 164,200
		600	Charges for Services	\$ 607,216	\$ 594,442	\$ 627,442	\$ 668,046	\$ 671,491
		695	Other Financing Sources	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Planning Total			\$ 761,116	\$ 757,242	\$ 793,442	\$ 835,646	\$ 840,691
733	Code Compliance	600	Charges for Services	\$ 2,320,955	\$ 2,390,581	\$ 2,462,300	\$ 2,536,170	\$ 2,612,254
		671	Other Revenues	\$ 147	\$ 152	\$ 156	\$ 161	\$ 166
		695	Other Financing Sources	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688
	Code Compliance Total			\$ 3,689,790	\$ 3,759,421	\$ 3,831,144	\$ 3,905,019	\$ 3,981,108
Grand Total				\$ 164,299,051	\$ 163,250,202	\$ 158,361,644	\$ 161,274,023	\$ 165,025,850

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 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
701	Personnel Services	\$ 111,105,800	\$ 115,869,528	\$ 120,091,725	\$ 121,012,981	\$ 122,247,718
751	Supplies	\$ 1,985,571	\$ 2,217,254	\$ 2,259,670	\$ 2,272,144	\$ 2,363,918
800	Other Services and Charges	\$ 37,703,857	\$ 31,662,252	\$ 32,831,954	\$ 32,965,973	\$ 34,010,194
970	Capital Outlays	\$ 816,562	\$ 1,283,472	\$ 1,227,700	\$ 1,183,216	\$ 1,203,643
995	Other Financing	\$ 12,661,534	\$ 12,191,921	\$ 13,289,302	\$ 13,561,968	\$ 14,404,613
Grand Total		\$ 164,273,324	\$ 163,224,427	\$ 169,700,351	\$ 170,996,282	\$ 174,230,086

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 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
101	City Commission	701	Personnel Services	\$ 569,807	\$ 600,893	\$ 623,904	\$ 633,300	\$ 640,668
		751	Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		800	Other Services and Charges	\$ 44,029	\$ 37,682	\$ 33,411	\$ 34,153	\$ 34,783
		970	Capital Outlays	\$	\$ 4,000	\$	\$ 4,000	\$
	City Commission Total			\$ 614,336	\$ 643,075	\$ 657,815	\$ 671,953	\$ 675,951
172	Executive Office	701	Personnel Services	\$ 1,980,659	\$ 1,858,702	\$ 1,897,938	\$ 1,900,505	\$ 1,896,769
		751	Supplies	\$ 14,740	\$ 14,747	\$ 16,758	\$ 15,771	\$ 15,783
		800	Other Services and Charges	\$ 754,022	\$ 763,809	\$ 783,362	\$ 791,277	\$ 810,775
		970	Capital Outlays	\$ 11,375	\$ 6,375	\$ 14,375	\$ 6,375	\$ 12,375
	Executive Office Total			\$ 2,760,796	\$ 2,643,633	\$ 2,712,433	\$ 2,713,928	\$ 2,735,702
180	Communications	701	Personnel Services	\$ 790,892	\$ 829,656	\$ 858,911	\$ 863,045	\$ 864,355
		751	Supplies	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
		800	Other Services and Charges	\$ 195,287	\$ 197,890	\$ 200,601	\$ 204,110	\$ 208,931
		970	Capital Outlays	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Communications Total			\$ 989,279	\$ 1,030,646	\$ 1,062,612	\$ 1,070,255	\$ 1,076,386
191	Comptroller	701	Personnel Services	\$ 1,832,351	\$ 1,940,263	\$ 2,035,577	\$ 2,085,914	\$ 2,101,532
		751	Supplies	\$ 31,257	\$ 31,257	\$ 31,257	\$ 31,257	\$ 31,257
		800	Other Services and Charges	\$ 962,472	\$ 996,930	\$ 1,027,789	\$ 1,065,363	\$ 1,110,911
		970	Capital Outlays	\$	\$ 8,000	\$ 15,000	\$ 15,000	\$ 15,000
	Comptroller Total			\$ 2,826,080	\$ 2,976,450	\$ 3,109,623	\$ 3,197,534	\$ 3,258,700
212	Fiscal Services	701	Personnel Services	\$ 1,448,801	\$ 1,518,068	\$ 1,576,888	\$ 1,596,540	\$ 1,590,864
		751	Supplies	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300
		800	Other Services and Charges	\$ 1,180,047	\$ 1,185,907	\$ 1,202,676	\$ 823,516	\$ 848,730
		970	Capital Outlays	\$ 8,500	\$ 8,500	\$ 8,500	\$ 21,000	\$ 8,500
	Fiscal Services Total			\$ 2,644,648	\$ 2,719,775	\$ 2,795,364	\$ 2,448,356	\$ 2,455,394
215	Clerk	701	Personnel Services	\$ 1,571,398	\$ 1,532,774	\$ 1,787,006	\$ 1,547,813	\$ 1,656,881
		751	Supplies	\$ 93,200	\$ 68,700	\$ 96,200	\$ 53,700	\$ 80,200
		800	Other Services and Charges	\$ 987,703	\$ 832,062	\$ 1,042,757	\$ 767,495	\$ 1,053,982
		970	Capital Outlays	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 26,000
	Clerk Total			\$ 2,662,301	\$ 2,443,536	\$ 2,935,963	\$ 2,379,008	\$ 2,817,063
233	Purchasing	701	Personnel Services	\$ 433,252	\$ 452,546	\$ 469,526	\$ 477,105	\$ 482,484
		751	Supplies	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
		800	Other Services and Charges	\$ 164,566	\$ 169,809	\$ 174,652	\$ 180,671	\$ 188,122
		970	Capital Outlays	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Purchasing Total			\$ 613,318	\$ 637,855	\$ 659,678	\$ 673,276	\$ 686,106
253	Treasurer	701	Personnel Services	\$ 1,753,572	\$ 1,841,183	\$ 1,906,828	\$ 1,929,273	\$ 1,937,628
		751	Supplies	\$ 16,500	\$ 16,800	\$ 17,100	\$ 17,400	\$ 17,700
		800	Other Services and Charges	\$ 613,519	\$ 626,574	\$ 611,123	\$ 627,299	\$ 643,869
		970	Capital Outlays	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
	Treasurer Total			\$ 2,396,091	\$ 2,497,057	\$ 2,547,551	\$ 2,586,472	\$ 2,611,697

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 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
255	Income Tax	701	Personnel Services	\$ 1,967,093	\$ 2,051,186	\$ 2,119,638	\$ 2,140,998	\$ 2,149,726
		751	Supplies	\$ 40,150	\$ 47,150	\$ 44,150	\$ 51,150	\$ 48,150
		800	Other Services and Charges	\$ 827,926	\$ 801,002	\$ 797,076	\$ 785,045	\$ 775,176
		970	Capital Outlays	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	Income Tax Total			\$ 2,846,169	\$ 2,914,338	\$ 2,975,864	\$ 2,992,193	\$ 2,988,052
257	Assessor	701	Personnel Services	\$ 1,813,124	\$ 1,889,651	\$ 1,951,001	\$ 1,973,398	\$ 1,979,937
		751	Supplies	\$ 21,220	\$ 21,745	\$ 22,270	\$ 22,795	\$ 23,320
		800	Other Services and Charges	\$ 513,578	\$ 520,113	\$ 532,276	\$ 542,206	\$ 559,114
		970	Capital Outlays	\$ 12,350	\$ 11,400	\$ 11,400	\$ 12,350	\$ 11,400
	Assessor Total			\$ 2,360,272	\$ 2,442,909	\$ 2,516,947	\$ 2,550,749	\$ 2,573,771
261	General Administration	701	Personnel Services	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
		751	Supplies	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
		800	Other Services and Charges	\$ 9,070,852	\$ 2,613,398	\$ 2,386,289	\$ 2,404,684	\$ 2,423,695
		995	Other Financing	\$ 16,930,365	\$ 16,659,063	\$ 17,954,699	\$ 18,225,563	\$ 19,166,347
	General Administration Total			\$ 26,014,917	\$ 19,286,161	\$ 20,354,688	\$ 20,643,947	\$ 21,603,742
266	Attorney	701	Personnel Services	\$ 2,853,888	\$ 2,971,462	\$ 3,062,581	\$ 3,079,375	\$ 3,070,140
		751	Supplies	\$ 57,250	\$ 57,250	\$ 57,250	\$ 57,250	\$ 57,250
		800	Other Services and Charges	\$ 352,443	\$ 361,500	\$ 370,776	\$ 381,923	\$ 395,270
		970	Capital Outlays	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
	Attorney Total			\$ 3,278,081	\$ 3,404,712	\$ 3,505,107	\$ 3,533,048	\$ 3,537,160
270	Human Resources	701	Personnel Services	\$ 1,946,456	\$ 2,044,700	\$ 2,134,725	\$ 2,168,702	\$ 2,174,880
		751	Supplies	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		800	Other Services and Charges	\$ 1,371,519	\$ 1,336,860	\$ 1,320,286	\$ 1,428,196	\$ 1,370,458
		970	Capital Outlays	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Human Resources Total			\$ 3,352,975	\$ 3,416,560	\$ 3,490,011	\$ 3,631,898	\$ 3,580,338
271	Admin Services Support	701	Personnel Services	\$ 855,345	\$ 884,219	\$ 906,876	\$ 907,788	\$ 905,628
		751	Supplies	\$ 8,200	\$ 26,200	\$ 8,200	\$ 8,200	\$ 26,200
		800	Other Services and Charges	\$ 719,796	\$ 577,803	\$ 582,645	\$ 587,832	\$ 591,746
	Admin Services Support Total			\$ 1,583,341	\$ 1,488,222	\$ 1,497,721	\$ 1,503,820	\$ 1,523,574
273	311 Customer Service	701	Personnel Services	\$ 137,664	\$ 147,396	\$ 156,960	\$ 163,764	\$ 163,176
		751	Supplies	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
		800	Other Services and Charges	\$ 46,650	\$ 46,650	\$ 46,650	\$ 46,650	\$ 46,650
	311 Customer Service Total			\$ 195,314	\$ 205,046	\$ 214,610	\$ 221,414	\$ 220,826
301	Police	701	Personnel Services	\$ 47,325,436	\$ 49,361,838	\$ 51,063,726	\$ 51,588,348	\$ 52,310,714
		751	Supplies	\$ 869,980	\$ 997,038	\$ 1,022,532	\$ 1,048,788	\$ 1,076,828
		800	Other Services and Charges	\$ 8,466,507	\$ 9,080,219	\$ 9,161,820	\$ 9,577,720	\$ 9,833,553
		970	Capital Outlays	\$ 137,000	\$ 232,901	\$ 239,890	\$ 247,085	\$ 254,499
		995	Other Financing	(\$ 1,000,000)	(\$ 1,000,000)	(\$ 1,000,000)	(\$ 1,000,000)	(\$ 1,000,000)
	Police Total			\$ 55,798,923	\$ 58,671,996	\$ 60,487,968	\$ 61,461,941	\$ 62,475,594
308	Oversight & Public Accountability	701	Personnel Services	\$ 414,168	\$ 434,514	\$ 453,833	\$ 464,226	\$ 468,672

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 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
		800	Other Services and Charges	\$ 1,298,866	\$ 1,224,890	\$ 1,273,311	\$ 1,227,371	\$ 1,229,167
	Oversight & Public Accountability Total			\$ 1,713,034	\$ 1,659,404	\$ 1,727,144	\$ 1,691,597	\$ 1,697,839
325	Dispatch	701	Personnel Services	\$ 5,905,108	\$ 6,145,339	\$ 6,345,292	\$ 6,422,676	\$ 6,475,827
		751	Supplies	\$ 20,375	\$ 48,466	\$ 36,186	\$ 37,408	\$ 38,019
		800	Other Services and Charges	\$ 393,280	\$ 406,573	\$ 421,778	\$ 435,227	\$ 456,253
		970	Capital Outlays	\$ 8,060	\$ 8,302	\$ 8,551	\$ 8,808	\$ 9,072
	Dispatch Total			\$ 6,326,823	\$ 6,608,680	\$ 6,811,807	\$ 6,904,119	\$ 6,979,171
336	Fire	701	Personnel Services	\$ 29,872,700	\$ 31,389,730	\$ 32,475,897	\$ 32,681,237	\$ 32,945,284
		751	Supplies	\$ 201,610	\$ 259,478	\$ 264,596	\$ 270,078	\$ 274,248
		800	Other Services and Charges	\$ 4,357,094	\$ 4,584,854	\$ 4,769,793	\$ 4,962,303	\$ 5,166,004
		970	Capital Outlays	\$ 514,012	\$ 870,948	\$ 794,412	\$ 733,157	\$ 738,200
		995	Other Financing	\$ 87,626	\$ 87,878	\$ 88,138	\$ 88,407	\$ 88,684
	Fire Total			\$ 35,033,042	\$ 37,192,888	\$ 38,392,836	\$ 38,735,182	\$ 39,212,420
448	Street Lighting	701	Personnel Services	\$ 1,463,097	\$ 1,522,122	\$ 1,567,875	\$ 1,584,337	\$ 1,589,729
		751	Supplies	\$ 460,489	\$ 474,304	\$ 488,533	\$ 503,189	\$ 518,285
		800	Other Services and Charges	\$ 2,908,283	\$ 3,026,348	\$ 3,120,882	\$ 3,220,103	\$ 3,323,823
		970	Capital Outlays	\$ 43,000	\$ 44,290	\$ 45,619	\$ 46,988	\$ 48,397
	Street Lighting Total			\$ 4,874,869	\$ 5,067,064	\$ 5,222,909	\$ 5,354,617	\$ 5,480,234
533	Stormwater	701	Personnel Services	\$ 791,112	\$ 822,209	\$ 846,668	\$ 855,036	\$ 856,056
		751	Supplies	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,250	\$ 8,250
		800	Other Services and Charges	\$ 1,039,618	\$ 828,382	\$ 1,495,018	\$ 1,354,186	\$ 1,373,438
		970	Capital Outlays	\$ 7,865	\$ 8,056	\$ 8,253	\$ 8,253	\$ 9,000
		995	Other Financing	\$ 38,745	\$ 40,024	\$ 41,345	\$ 42,709	\$ 44,118
	Stormwater Total			\$ 1,884,590	\$ 1,705,921	\$ 2,398,534	\$ 2,267,434	\$ 2,290,862
694	Community Development Services	701	Personnel Services	\$ 320,084	\$ 340,601	\$ 360,932	\$ 374,617	\$ 381,350
		751	Supplies	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
		800	Other Services and Charges	\$ 113,588	\$ 115,588	\$ 117,588	\$ 119,588	\$ 121,588
	Community Development Services Total			\$ 441,672	\$ 464,189	\$ 486,520	\$ 502,205	\$ 510,938
698	Our Community's Children	701	Personnel Services	\$ 230,613	\$ 240,560	\$ 245,239	\$ 245,672	\$ 247,063
		800	Other Services and Charges	\$ 72,853	\$ 76,678	\$ 78,636	\$ 81,339	\$ 83,580
		970	Capital Outlays	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500
	Our Community's Children Total			\$ 305,966	\$ 319,238	\$ 325,875	\$ 329,511	\$ 333,143
701	Planning	701	Personnel Services	\$ 1,694,644	\$ 1,762,719	\$ 1,822,304	\$ 1,844,405	\$ 1,854,080
		751	Supplies	\$ 28,000	\$ 28,500	\$ 29,000	\$ 29,500	\$ 30,000
		800	Other Services and Charges	\$ 451,019	\$ 477,925	\$ 488,832	\$ 503,097	\$ 520,079
		970	Capital Outlays	\$ 9,400	\$ 10,200	\$ 11,200	\$ 9,200	\$ 10,200
		995	Other Financing	\$ 4,798	\$ 4,956	\$ 5,120	\$ 5,289	\$ 5,464
	Planning Total			\$ 2,187,861	\$ 2,284,300	\$ 2,356,456	\$ 2,391,491	\$ 2,419,823

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 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
728	Economic Development	701	Personnel Services	\$ 257,019	\$ 270,749	\$ 284,073	\$ 291,966	\$ 296,992
		751	Supplies	\$ 950	\$ 969	\$ 988	\$ 1,008	\$ 1,028
		800	Other Services and Charges	\$ 155,764	\$ 108,372	\$ 110,958	\$ 113,580	\$ 115,825
	Economic Development Total			\$ 413,733	\$ 380,090	\$ 396,019	\$ 406,554	\$ 413,845
733	Code Compliance	701	Personnel Services	\$ 2,875,317	\$ 3,014,248	\$ 3,135,327	\$ 3,190,741	\$ 3,205,083
		751	Supplies	\$ 32,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
		800	Other Services and Charges	\$ 642,576	\$ 664,434	\$ 680,969	\$ 701,039	\$ 724,672
		970	Capital Outlays	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
		995	Other Financing	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	Code Compliance Total			\$ 4,054,893	\$ 4,220,682	\$ 4,358,296	\$ 4,433,780	\$ 4,471,755
907	Appropriation Lapse (Long Term Debt Department)	995	Other Financing	(\$ 3,900,000)	(\$ 4,100,000)	(\$ 4,300,000)	(\$ 4,300,000)	(\$ 4,400,000)
	Long Term Debt Total			(\$ 3,900,000)	(\$ 4,100,000)	(\$ 4,300,000)	(\$ 4,300,000)	(\$ 4,400,000)
Grand Total				\$ 164,273,324	\$ 163,224,427	\$ 169,700,351	\$ 170,996,282	\$ 174,230,086

DEPARTMENT 261 - GENERAL ADMINISTRATION - REVENUES

	INTERGOVERNMENTAL REVENUES	FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		
261/2550/1010/4390	Cannabis State Excise Tax Distribution	332,818	332,818	384,000	523,345	648,754	441,153	449,976	458,976
261/2000/1010/5741	State Shared Revenues	16,508,361	16,508,361	20,159,244	19,052,248	19,376,136	19,705,531	20,040,525	20,381,213
261/2000/1010/5741	CVTRS Revenues & Internet Sales Tax	2,838,521	2,838,521	2,838,522	3,122,374	3,122,374	3,122,374	3,122,374	3,122,374
	INTERGOVERNMENTAL REVENUES SUBTOTAL:	\$ 19,679,700	\$ 19,679,700	\$ 23,381,766	\$ 22,697,967	\$ 23,147,264	\$ 23,269,058	\$ 23,612,875	\$ 23,962,563
	CHARGES FOR SERVICES	FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		
261/1020/1010/4770	Cable Consent Fees	1,682,540	1,682,540	1,700,000	1,617,590	1,539,175	1,464,561	1,393,564	1,326,009
261/2000/1010/6260	Steam Franchise	59,000	59,000	63,048	63,000	63,000	63,000	63,000	63,000
261/8000/1010/6260	One North Division	53,575	53,575	53,575	54,513	55,467	56,437	57,425	58,430
	CHARGES FOR SERVICES SUBTOTAL:	\$ 1,795,115	\$ 1,795,115	\$ 1,816,623	\$ 1,735,103	\$ 1,657,642	\$ 1,583,998	\$ 1,513,989	\$ 1,447,439
	OTHER REVENUE	FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		
261/1020/1010/6743	Tax donations - Veteran flags	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
261/1020/1010/6871	Kent County - Veteran flags	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
261/1020/1010/4260	Payment in Lieu of Taxes from GVSU for Belknap Properties (NOBL)	18,000	18,000	14,620	18,000	18,000	18,000	18,000	18,000
261/2000/1010/5280	American Rescue Plan Funding	42,691,436	35,516,987	14,525,944	9,185,000	6,600,000	-	-	-
	OTHER REVENUE SUBTOTAL:	\$ 42,718,786	\$ 35,544,337	\$ 14,549,914	\$ 9,212,350	\$ 6,627,350	\$ 27,350	\$ 27,350	\$ 27,350
	OTHER FINANCING SOURCES	FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		
261/2000/1010/6340	Contributions from Other Funds A87	7,360,539	7,360,539	7,360,539	7,757,886	7,281,182	7,426,810	7,575,343	7,726,848
261/2000/1010/6340	CD Grants A87	(261,763)	(261,763)	(261,763)	(314,154)	(320,436)	(326,845)	(333,381)	(340,049)
261/2000/1010/6340	MI Justice Training Grant A87	(3,164)	(3,164)	(3,164)	(1,699)	(1,733)	(1,768)	(1,803)	(1,839)
261/2000/1010/6340	Property Mgt-Receiver'ship A87	(349)	(349)	(349)	(425)	(434)	(443)	(452)	(461)
261/2000/1010/6340	Drug Law Enforcement Grant A87	(32,947)	(32,947)	(32,947)	(11,032)	(11,253)	(11,478)	(11,708)	(11,942)
261/2000/1010/6340	Transformation Fund A87	(511)	(511)	(511)	(564)	(575)	(587)	(599)	(611)
261/2000/1010/6340	Belknap Ice Arena A87	(14,902)	(14,902)	(14,902)	(14,817)	(15,113)	(15,415)	(15,723)	(16,037)
261/2000/1010/6340	GR Building Authority A87	(3,776)	(3,776)	(3,776)	(5,430)	(5,539)	(5,650)	(5,763)	(5,878)
261/2000/1010/6340	Uptown Business Improvement District A-87	(7,282)	(7,282)	(7,282)	(4,116)	(4,198)	(4,282)	(4,368)	(4,455)
261/2000/1010/6340	Corridor Improvement Districts	(41,069)	(41,069)	(41,069)	(34,954)	(35,653)	(36,366)	(37,093)	(37,835)
261/2000/1010/6340	Historical Commission A87	(12,228)	(12,228)	(12,228)	(2,234)	(2,279)	(2,325)	(2,372)	(2,419)
261/2000/1010/6340	Michigan Indigent Defense Commission	(27,899)	(27,899)	(27,899)	(35,438)	(36,147)	(36,870)	(37,607)	(38,359)
261/2000/1010/6340	Other Grants A87	(39,836)	(39,836)	(39,836)	(33,352)	(34,019)	(34,699)	(35,393)	(36,101)
261/2000/1010/6340	Police Grant A87	(50,723)	(50,723)	(50,723)	(55,799)	(56,915)	(58,053)	(59,214)	(60,398)
261/2000/1010/6340	Fire Grant A87	(4,682)	(4,682)	(4,682)	(13,337)	(13,604)	(13,876)	(14,154)	(14,437)
261/2000/1010/6340	Vital Streets - Non-Bond - A-87	(38,517)	(38,517)	(38,517)	(52,812)	(53,868)	(54,945)	(56,044)	(57,165)
261/2000/1010/6340	Vital Streets - Operating - A-87	(3,923)	(3,923)	(3,923)	(4,014)	(4,094)	(4,176)	(4,260)	(4,345)
261/2000/1010/6340	Major Streets - A-87	(3,719)	(3,719)	(3,719)	(7,122)	(7,264)	(7,409)	(7,557)	(7,708)
261/2000/1010/6340	Major Streets-Vital Streets	(13,705)	(13,705)	(13,705)	(14,110)	(14,392)	(14,680)	(14,974)	(15,273)
261/2000/1010/6340	Local Streets-Vital Streets	(8,128)	(8,128)	(8,128)	(6,391)	(6,519)	(6,649)	(6,782)	(6,918)
261/2000/1010/6995	Repayment of Loan to GOF from Refuse Fund	480,238	480,238	480,238	-	-	-	-	-
	OTHER FINANCING SOURCES SUBTOTAL:	\$ 7,271,654	\$ 7,271,654	\$ 7,271,654	\$ 7,146,086	\$ 6,657,147	\$ 6,790,294	\$ 6,926,096	\$ 7,064,618
	GRAND TOTAL:	\$ 71,465,255	\$ 64,290,806	\$ 47,019,957	\$ 40,791,506	\$ 38,089,403	\$ 31,670,700	\$ 32,080,310	\$ 32,501,970

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

PERSONAL SERVICES			FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		FY27
PERSONAL SERVICES	PERSONAL SERVICES							FY25	FY26	
261/1020/1010	7120	Pension - Supplemental - to Northern Trust	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
PERSONAL SERVICES SUBTOTAL:			\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
SUPPLIES			FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		FY27
SUPPLIES	SUPPLIES							FY25	FY26	
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
SUPPLIES SUBTOTAL:			\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
OTHER SERVICES & CHARGES			FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		FY27
OTHER SERVICES & CHARGES	OTHER SERVICES & CHARGES							FY25	FY26	
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	16,000	16,000	16,000	16,000	16,000	16,000
261/1020/1010	8010	Act 425 Agreement / Steelcase	16,000	16,000	16,552	16,000	16,000	16,000	16,000	16,000
261/1020/1010	8010	Act 425 / Walker Industrial	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
261/1020/1010	8010	Area Agency on Aging of Western Michigan	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700
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	677,130	677,130	677,130	677,130	683,901	690,740	697,648	704,624
261/1020/1010	8010	Music Licensing	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707
261/1020/1010	8010	Grand Rapids Sister Cities	15,000	15,000	15,000	18,000	18,000	18,000	18,000	18,000
261/1020/1010	8010	Grand Valley Metro Council / GRETS	125,000	125,000	124,025	125,000	125,000	125,000	125,000	125,000
261/1020/1010	8010	Independent Financial Audit	140,000	140,000	140,000	140,000	123,600	127,308	131,127	135,061
261/1020/1010	8010	Right Place - General Support	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
261/1020/1010	8010	LEAN Training and Implementation	10,000	10,000	10,000	-	-	-	-	-
261/1020/1010	8010	Mayor's Innovation Project	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
261/1020/1010	8010	Evidence Based Violence Prevention Pilot	75,000	-	-	-	-	-	-	-
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	20,000	20,000	20,000	20,000	20,000
261/1020/1010	8010	NOBL for Belknap Lookout Neighborhood	30,000	30,000	30,000	15,000	15,000	15,000	15,000	15,000
261/1020/1010	8010	Support for Master Plan	250,000	315,141	250,000	250,000	250,000	-	-	-
261/1020/1010	8010	Housing Next Support	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
261/1020/1010	8010	Host National Forum for Black Public Administrators - Spring 2022	50,000	50,000	50,000	-	-	-	-	-
261/1020/1010	8010	Third Ward Equity	-	-	-	1,000,000	-	-	-	-
261/1020/1010	8010	Community Engagement (Survey & Support)	-	-	-	30,000	-	-	-	-
261/1020/1010	8010	MDOT Signs 131 (Fmakin St. Renaming)	-	-	-	25,000	-	-	-	-
261/1020/1010	8010	African and Black Expo	-	-	-	50,000	-	-	-	-
261/1020/1010	8010	North Quarter CIA Economic Recovery & Public Safety	-	-	-	150,000	-	-	-	-
261/1020/1010	8010	Children's Advocacy Center Donation	-	-	-	60,000	60,000	60,000	60,000	60,000
261/1020/1010	8010	Children's Commonwealth Donation	-	-	-	84,000	84,000	84,000	84,000	84,000
261/1020/1010	8010	Eviction Court Caseworker Match	91,800	91,800	91,800	-	-	-	-	-
261/1020/1010	8011	Grand Valley State University Research & Support	50,000	50,000	50,000	50,000	50,000	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	9150	Michigan Municipal League	32,000	32,000	32,648	33,000	33,000	33,000	33,000	33,000
261/1020/1010	9150	National League of Cities	12,000	12,000	12,107	12,000	12,000	12,000	12,000	12,000
261/1020/1010	9150	U.S. Conference of Mayors	12,500	12,500	12,242	12,500	12,500	12,500	12,500	12,500
261/1020/1010	9150	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	10,160	10,160	10,160	10,266	10,671	11,071	11,616	12,411
261/1020/1010	9460	Engineering Non-Project Costs	220,000	220,000	270,000	275,400	280,908	286,526	292,257	298,102
261/2000/1010	8010	Michigan Municipal Services Authority (MMSA) CGI Administration Fee	70,000	70,000	70,000	70,000	70,000	75,000	75,000	75,000
261/2000/1010	8010	American Rescue Plan Initiatives	7,250,000	1,137,489	2,965,773	5,200,000	-	-	-	-
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)	25,092	25,092	23,492	25,249	26,511	27,837	29,229	30,690
OTHER SERVICES & CHARGES SUBTOTAL:			\$ 9,903,989	\$ 3,781,619	\$ 5,593,236	\$ 9,070,852	\$ 2,613,398	\$ 2,386,289	\$ 2,404,684	\$ 2,423,695
APPROPRIATION LAPSE			FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		FY27
APPROPRIATION LAPSE	APPROPRIATION LAPSE							FY25	FY26	
907/2010/1010	9959	Appropriation Lapse	(4,700,000)	(4,700,000)	(2,250,000)	(3,900,000)	(4,100,000)	(4,300,000)	(4,300,000)	(4,400,000)
APPROPRIATION LAPSE SUBTOTAL:			\$ (4,700,000)	\$ (4,700,000)	\$ (2,250,000)	\$ (3,900,000)	\$ (4,100,000)	\$ (4,300,000)	\$ (4,300,000)	\$ (4,400,000)

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

SUBSIDIES/TRANSFERS OUT			FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		FY27
SUBSIDIES/TRANSFERS OUT								FY25	FY26	
261/1020/1010	9955	ATPA Grant Match	260,181	260,181	260,181	265,020	273,398	282,784	288,905	297,318
261/1020/1010	9955	2021 COPS Grant Match	-	-	-	-	343,486	391,578	444,928	695,556
261/1020/1010	9955	Grant Match for District Court	100,000	100,000	100,000	150,000	150,000	150,000	150,000	150,000
261/3000/1010	9951	Cemeteries Operating Fund Subsidy	582,000	582,000	582,000	582,000	608,000	627,000	633,000	637,000
261/3000/1010	9951	Parks Forestry Sustainability Subsidy	261,067	261,067	261,067	261,067	238,202	257,199	343,199	655,399
261/3000/1010	9951	61st District Court Fund	6,033,941	6,033,941	6,033,941	6,033,941	6,200,506	6,316,193	6,374,675	6,595,413
261/3000/1010	9951	Contingent Transfers Out to Non-GOF Operating Funds	-	98,855	98,855	-	-	-	-	-
261/3000/1010	9951	MIDC Fund Local Share Requirement	116,022	116,022	116,022	120,547	125,185	129,939	134,874	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 Contract with State Land Bank	70,000	70,000	70,000	70,000	50,000	-	-	-
261/3000/1010	9951	Subsidy to Property Management to Support Operations	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
261/3000/1010	9951	Parks Maintenance of Effort	6,333,890	6,333,890	6,333,890	6,827,790	7,050,286	7,330,006	7,385,982	7,525,662
261/3000/1010	9955	Transfer Out to Vital Streets	-	-	-	-	-	850,000	850,000	850,000
261/4000/1010	9951	Contingent Account	1,500,000	1,401,145	1,401,145	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000
SUBSIDIES/TRANSFERS OUT SUBTOTAL:			\$ 15,377,101	\$ 15,377,101	\$ 15,377,101	\$ 16,930,365	\$ 16,659,063	\$ 17,954,699	\$ 18,225,563	\$ 19,166,347
			FY22 ADOPTED	FY22 AMENDED	FY22 ESTIMATE	FY23 REQUEST	FY24	FORECAST		FY27
								FY25	FY26	
GRAND TOTAL:			\$ 20,594,790	\$ 14,472,419	\$ 18,734,037	\$ 22,114,917	\$ 15,186,162	\$ 16,054,688	\$ 16,343,947	\$ 17,203,742

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.

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

Major Revenue Source: Bond Proceeds; Transfers from Major and Local Streets; General Operating Fund contributions; and Grants

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

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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	0	0	1,100,000	0	0	0	0	0	0
539-State Revenues	4,323	0	238,500	222,621	0	0	0	0	0
580-Contribution from Local Units	0	720,938	720,938	2,642,135	1,063,534	3,582,624	2,586,953	109,666	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-188,389	0	6,699	6,699	0	0	0	0	0
671-Other Revenues	981,944	1,579,777	3,260,159	2,117,834	1,571,208	1,562,766	1,554,450	1,546,257	1,538,184
695-Other Financing Sources	6,109,017	5,885,242	5,885,242	5,885,242	8,487,256	9,366,641	8,482,884	7,232,096	5,760,763
Capital Improvement Total Revenues	6,906,895	8,185,957	11,211,538	10,874,531	11,121,998	14,512,031	12,624,287	8,888,019	7,298,947
Expenditures									
701-Personal Services	1,786	0	0	1,243	0	0	0	0	0
751-Supplies	71	0	0	0	0	0	0	0	0
800-Other Services and Charges	1,147,722	579,777	583,840	583,840	571,208	562,766	554,450	546,257	538,184
970-Capital Outlays	4,014,239	7,606,180	10,524,182	15,989,820	10,550,790	13,949,265	12,069,837	8,341,762	6,760,763
995-Other Financing	0	0	103,516	103,516	0	0	0	0	0
Capital Improvement Total Expenditures	5,163,818	8,185,957	11,211,538	16,678,419	11,121,998	14,512,031	12,624,287	8,888,019	7,298,947
Capital Improvement NET INCOME (LOSS)	1,743,077	0	0	-5,803,888	0	0	0	0	0
Beginning Fund Balance	14,064,833	15,807,910	15,807,910	15,807,910	10,004,022	10,004,022	10,004,022	10,004,022	10,004,022
Ending Fund Balance	15,807,910	15,807,910	15,807,910	10,004,022	10,004,022	10,004,022	10,004,022	10,004,022	10,004,022
Summary of Reserves									
Ending Fund Balance	15,807,910	15,807,910	15,807,910	10,004,022	10,004,022	10,004,022	10,004,022	10,004,022	10,004,022
Assigned to Capital Projects	-15,807,910	-15,807,910	-15,807,910	-10,004,022	-10,004,022	-10,004,022	-10,004,022	-10,004,022	-10,004,022
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										
FY2023 FINAL FISCAL PLAN										
CAPITAL IMPROVEMENT FUND (4010)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
228	Information Technology	4010CABLA	GRIN - Cable Grant Project	8010	Contractual Services	\$ 131,377	\$ 129,435	\$ 127,523	\$ 125,638	\$ 123,781
		4010CABLB	HETA - Cable Grant Project	8010	Contractual Services	\$ 125,666	\$ 123,809	\$ 121,979	\$ 120,177	\$ 118,401
		4010CABLC	KETA - Cable Grant Project	8010	Contractual Services	\$ 125,666	\$ 123,809	\$ 121,979	\$ 120,177	\$ 118,401
		4010CABLD	GRTV - Cable Grant Project	8010	Contractual Services	\$ 125,666	\$ 123,809	\$ 121,979	\$ 120,177	\$ 118,401
		4010CABLE	GRTV2 - Cable Grant Project	8010	Contractual Services	\$ 62,833	\$ 61,904	\$ 60,990	\$ 60,088	\$ 59,200
	Information Technology Total					\$ 571,208	\$ 562,766	\$ 554,450	\$ 546,257	\$ 538,184
265	Facilities Management	401021043	Improvements to the City / County HVAC system Phase II	9750	Building	\$ 1,816,666	\$ 1,816,666	\$ 1,816,666	\$	\$
		TEMP17053	Miscellaneous repairs to the 61st District Court facility	9750	Building	\$	\$ 400,000	\$ 500,000	\$ 600,000	\$ 615,000
		TEMP17069	Terrazzo restoration at the City / County Complex	9750	Building	\$	\$	\$	\$ 233,096	\$
		401015062	Calder Plaza maint program. Inspection & Construction	9750	Building	\$ 411,300	\$ 1,749,265	\$ 1,912,969	\$	\$
		401023001	Public facility space utilization and work space analysis	9750	Building	\$ 299,395	\$	\$	\$	\$ 225,000
		401023002	Roof restoration of the East building at the CARC	9750	Building	\$ 379,688	\$	\$	\$	\$
		TEMP19033	HVAC air handling unit replacement at the Westside Complex	9750	Building	\$	\$ 133,109	\$ 200,000	\$ 171,166	\$ 152,118
		TEMP19034	Interior renovations at the Paul I. Phillips facility	9750	Building	\$	\$ 181,253	\$ 200,000	\$ 208,906	\$ 153,216
		401021012	Roof replacement at various Fire Stations	9750	Building	\$ 504,845	\$	\$	\$	\$
		401023003	Acoustical ceiling replacements at various Fire Stations	9750	Building	\$ 117,076	\$	\$	\$	\$ 11,940
		TEMP19195	Electrical substation and switch gear replacement-City Hall	9750	Building	\$	\$ 1,159,375	\$	\$	\$
		401023004	Parking lot expansion at the Community Archives facility	9750	Building	\$ 350,000	\$	\$	\$	\$
		401023005	ADA accessibility improvements at the City / County Complex	9750	Building	\$ 750,000	\$	\$	\$	\$
		TEMP19218	Fleet Management repair facility roof restoration	9750	Building	\$	\$	\$	\$	\$ 331,250
		TEMP21018	Plainfield Fire Station Renovation	9750	Building	\$	\$	\$ 760,615	\$	\$
		TEMP21023	Franklin Station Renovation	9750	Building	\$	\$ 708,654	\$	\$	\$
		401022011	Annual concrete replacement	9750	Building	\$ 120,000	\$	\$ 45,000	\$	\$ 42,070
		401023006	Exterior facade repairs at various fire stations	9750	Building	\$ 54,782	\$ 54,636	\$ 36,587	\$	\$ 59,702
		TEMP22010	Twin elevator controls and cab upgrades at the Police Admin	9750	Building	\$	\$	\$ 733,586	\$	\$
		TEMP22012	HVAC replacements at 660 Market	9750	Building	\$	\$	\$ 240,001	\$	\$
		TEMP22014	Parking lot maintenance and repairs at 660 Market	9750	Building	\$	\$	\$	\$ 298,046	\$
		TEMP22017	Freight elevator replacement at Police Admin	9750	Building	\$	\$	\$ 375,000	\$ 374,636	\$
		TEMP22018	City Hall ceiling replacement	9750	Building	\$	\$	\$ 250,000	\$ 250,000	\$
		TEMP22020	Minor restoration of the Calder Stable	9750	Building	\$	\$	\$	\$ 62,500	\$
		401023007	Ground floor fitness addition to Burton/Leonard/Kzoo Fire	9750	Building	\$ 15,450	\$	\$	\$ 600,000	\$
		TEMP23004	Replace HVAC humidifiers at GRPD Admin	9750	Building	\$	\$	\$	\$	\$ 199,120
		TEMP23005	Replace Bridge Station Fire Alarm System	9750	Building	\$	\$	\$	\$	\$ 29,851

CITY OF GRAND RAPIDS										
CAPITAL PROJECT DETAIL										
FY2023 FINAL FISCAL PLAN										
CAPITAL IMPROVEMENT FUND (4010)										
						FY2023 Proposed	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name					
		TEMP23006	Various Fire Station Interior Painting and Finishes	9750	Building	\$	\$	\$	\$	\$ 71,643
		401023008	Various Fire Station Office Remodel	9750	Building	\$ 21,038	\$	\$	\$	\$ 94,855
		TEMP23008	Various Fire Station Dorm Remodel	9750	Building	\$	\$	\$	\$ 358,000	\$
		TEMP23009	Door System Replacements Various Fire Stations	9750	Building	\$	\$ 27,318	\$ 28,138	\$	\$ 89,553
		TEMP23010	Window System Replacements Various Fire Stations	9750	Building	\$	\$ 54,637	\$ 56,275	\$	\$
		TEMP23011	Garage Door Replacements at Various Fire Stations	9750	Building	\$	\$ 98,352	\$ 40,000	\$	\$ 137,652
		TEMP23012	Restroom renovations at the Police Administration facility	9750	Building	\$	\$	\$	\$	\$ 257,078
		TEMP23013	Restroom upgrade / renovation at the Dev Center	9750	Building	\$	\$	\$	\$	\$ 241,620
		401023009	Restroom renovations at various Fire Stations	9750	Building	\$ 84,550	\$	\$	\$	\$ 444,683
	Facilities Management Total					\$ 4,924,790	\$ 6,383,265	\$ 7,194,837	\$ 3,156,350	\$ 3,156,351
301	Police	TEMP18099	Real Time Crime Center	9760	Equipment	\$	\$	\$ 300,000	\$	\$
		TEMP18196	Mobile Command Post	9810	Vehicles	\$	\$	\$	\$ 645,000	\$
		401023010	GRPD Training Facility Upgrades FY23	9760	Equipment	\$ 365,000	\$	\$	\$	\$
		TEMP23048	Rescue Vehicle	9810	Vehicles	\$	\$ 275,000	\$	\$	\$
	Police Total					\$ 365,000	\$ 275,000	\$ 300,000	\$ 645,000	\$
336	Fire	401019005	3031 Division Station land and construct	9880	Construction In Progress	\$	\$ 1,000,000	\$	\$	\$
		401023011	8050 Kalamazoo Prop-Const	9880	Construction In Progress	\$ 50,000	\$ 50,000	\$	\$	\$
		401022006	8295 Fire Station Alerting System	9760	Equipment	\$ 400,000	\$ 400,000	\$	\$	\$
		401023012	8411 GRFD SCBA REPLACEMENT	9760	Equipment	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 270,000
	Fire Total					\$ 875,000	\$ 1,875,000	\$ 425,000	\$ 425,000	\$ 270,000
447	Engineering Services	401017151	Grand River Revitalization	9880	Construction In Progress	\$ 955,000	\$ 1,615,000	\$ 1,840,000	\$ 1,365,000	\$ 1,365,000
		401021003	Grand River Walkway Ph II	9880	Construction In Progress	\$ 550,000	\$ 325,000	\$	\$	\$
		401021004	Museum Capital Projects	9880	Construction In Progress	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
		401021005	Private Development & Vacation Projects	9880	Construction In Progress	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
		TEMP23051	Collindale Non-Motorized Pathway	9880	Construction In Progress	\$	\$ 920,000	\$	\$	\$
		401023013	Riverside Park Bridge	9880	Construction In Progress	\$ 375,000	\$	\$	\$	\$
	Engineering Services Total					\$ 2,880,000	\$ 3,860,000	\$ 2,840,000	\$ 2,365,000	\$ 2,365,000
448	Street Lighting	TEMP22042	Fiber Optic and Wireless Comm Asset Management	9880	Construction In Progress	\$	\$	\$	\$ 63,412	\$ 63,412
		TEMP22043	Asset Management Lifecycle Replacement	9880	Construction In Progress	\$	\$	\$ 100,000	\$ 100,000	\$ 100,000
		TEMP22051	Grandville - Hall Street to Beacon Street	9880	Construction In Progress	\$	\$	\$	\$ 376,000	\$
		TEMP22055	Decorative Lighting Repair - Blue Bridge	9880	Construction In Progress	\$	\$	\$	\$ 500,000	\$
	Street Lighting Total					\$	\$	\$ 100,000	\$ 1,039,412	\$ 163,412
533	Stormwater	401020018	4450 - Drainage Improvements and Emergency Repairs 2020+	9880	Construction In Progress	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		401021001	3681 - Indian Mill Creek Dredging	9880	Construction In Progress	\$ 380,000	\$	\$	\$	\$
		401021002	3693 - Coldbrook Drain Rehabilitation - Michigan and Fuller	9880	Construction In Progress	\$	\$	\$	\$	\$ 431,000

CITY OF GRAND RAPIDS										
CAPITAL PROJECT DETAIL										
FY2023 FINAL FISCAL PLAN										
CAPITAL IMPROVEMENT FUND (4010)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
		401022003	5955 - Water Quality Improvement from Daylighting Plan	9880	Construction In Progress	\$ 206,000	\$	\$	\$	\$
		401022004	6850 - Green Infrastructure Implementation	9880	Construction In Progress	\$ 300,000	\$	\$	\$	\$
		401022005	7688- Pumping Station Capital Improvements	9880	Construction In Progress	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
		TEMP18018	6848 - Plaster Creek Bank Restoration	9880	Construction In Progress	\$	\$ 471,000	\$	\$	\$
		TEMP19057	6968 - Daylighting Implementation 2	9880	Construction In Progress	\$	\$	\$	\$ 240,000	\$
		TEMP19058	6970 - Green Infrastructure Implementation 2	9880	Construction In Progress	\$	\$ 385,000	\$	\$	\$
		TEMP20024	6972-Bank Restoration	9880	Construction In Progress	\$	\$	\$ 260,000	\$	\$
		TEMP22023	Maple Grove Green Infrastructure	9880	Construction In Progress	\$	\$	\$	\$ 96,000	\$
		TEMP23019	Riverside Park - Water Quality and Daylighting	9880	Construction In Progress	\$	\$ 75,000	\$ 325,000	\$	\$
		401023014	Catch Basin Lining	9880	Construction In Progress	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Stormwater Total					\$ 1,256,000	\$ 1,306,000	\$ 960,000	\$ 711,000	\$ 806,000
751	Parks and Recreation	401023015	Otsego Drain Basin	9710	Land	\$ 250,000	\$ 250,000	\$ 250,000	\$	\$
	Parks and Recreation Total					\$ 250,000	\$ 250,000	\$ 250,000	\$	\$
Grand Total						\$ 11,121,998	\$ 14,512,031	\$ 12,624,287	\$ 8,888,019	\$ 7,298,947
			Revenue Sources:							
			Cash Funded Projects from Capital Reserve Fund			\$ 8,487,256	\$ 9,366,641	\$ 8,482,884	\$ 7,232,096	\$ 5,760,763
			County Funding of Facilities Projects			\$ 1,063,534	\$ 3,582,624	\$ 2,586,953	\$ 109,666	\$
			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			\$ 571,208	\$ 562,766	\$ 554,450	\$ 546,257	\$ 538,184
			Grand Total			\$ 11,121,998	\$ 14,512,031	\$ 12,624,287	\$ 8,888,019	\$ 7,298,947

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
REVENUES:									
Property Tax	\$ 6,016,801	\$ 6,111,721	\$ 6,111,721	\$ 6,205,663	\$ 6,464,294	\$ 6,593,634	\$ 6,738,412	\$ 6,874,332	\$ 7,013,237
Income Tax	3,749,953	3,237,591	3,237,591	3,867,713	4,007,690	4,281,435	4,563,027	4,895,372	5,035,733
Federal Grants (American Rescue Plan)	-	1,098,334	1,098,334	-	-	-	-	-	-
Intergovernmental Revenues (CVTRS / Revenue Sharing)	2,782,864	2,838,521	2,838,521	2,838,521	3,122,374	3,122,374	3,122,374	3,122,374	3,122,374
Local Community Stabilization Share	81,497	36,074	36,074	38,730	37,919	37,919	37,919	37,919	37,919
From Brownfield - Mercantile Bank Tax Increment	56,320	56,272	104,632	103,516	-	-	-	-	-
From DDA - Jackson Entertainment	-	-	-	82,974	89,700	90,597	91,503	92,418	-
From Brownfield - Jackson Entertainment	-	-	-	-	65,000	88,000	88,880	89,769	90,667
From Brownfield - Canal Street Brewing	215,063	-	-	170,340	156,000	157,560	159,136	160,727	162,334
Interest on Investments	359,181	205,517	205,517	205,517	164,384	215,497	297,277	338,167	389,279
Miscellaneous Other Revenue: Reimbursements and Contributions	49,248	-	-	30,891	-	-	-	-	-
Total Revenue:	13,310,928	13,584,030	13,632,390	13,543,865	14,107,361	14,587,016	15,098,528	15,611,078	15,851,543
EXPENDITURES:									
Debt Obligations (fiscal year completed)									
- KCDC 2008 (FY2021) Grand River Floodwalls	230,826	-	-	-	-	-	-	-	-
- KCDC 2014 (FY2035) Grand River Floodwall Bonds Ph 1	318,746	320,946	320,946	320,946	317,846	319,446	321,771	319,946	316,796
- KCDC 2016 (FY2037) Grand River Floodwall Bonds Ph 2	663,275	662,400	662,400	662,400	659,600	661,300	660,625	657,500	658,500
- GR Building Authority 2020 REF (FY2022) Archives Center Phase II	11,728	358,336	358,336	358,336	-	-	-	-	-
- GR Building Authority 2020 REF (FY2033) 1120 Monroe Project (Facilities)	7,796	186,282	186,282	186,282	180,653	179,878	183,796	182,324	180,516
- GR Building Authority 2020 REF (FY2040) 1120 Monroe Project (Facilities)	18,846	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400
- GR Building Authority 2011 (FY2031) Archives Center Phase II	383,088	-	-	-	-	-	-	-	-
- GR Building Authority 2010A (FY2040) 1120 Monroe Project (Facilities)	57,525	-	-	-	-	-	-	-	-
- GR Building Authority 2010B (FY2033) 1120 Monroe Project (Facilities)	171,098	-	-	-	-	-	-	-	-
- GR Building Authority 2009 (FY2021) Police Facilities	1,996,500	-	-	-	-	-	-	-	-
- Capital Improvmt Bonds 2013 (FY2030) Refunding Sidewalks/Conduit/Drainage	85,782	83,900	83,900	83,900	86,882	89,863	92,686	90,354	94,660
- Brownfield IPA 2012 (FY2023) Front Ave Resurfacing	56,320	55,159	103,519	-	-	-	-	-	-
- LTGO Refunding Bonds 2016 (FY2028) Wealthy St & Other Conduit	52,331	52,120	52,120	52,120	53,187	52,498	53,151	53,660	53,115
- LTGO Refunding Bonds 2016 (FY2028) Fulton Street Cemetery Wall	127,499	127,370	127,370	127,370	129,978	128,292	129,889	131,130	129,800
- LTGO Bonds 2018 (FY2042) Fund 4013 Street Lighting-\$8.21M (\$9M Total Proceeds)	377,900	377,400	377,400	377,400	628,575	629,450	628,650	626,025	626,400
- LTGO Bonds 2022 (FY2042) Fund 4014 Street Lighting-\$11.790M	-	-	-	204,801	734,739	736,339	734,664	733,676	736,808
- LTGO Bonds 2017 (FY2027) Fund 4012 Cemetery Improvements-\$3.6M	400,315	399,640	399,640	399,640	403,515	401,495	403,647	399,835	400,335
Lease - Kent County Bonds 2005 & 2014 (FY2026) 61st District Court	1,455,355	1,215,553	1,215,553	1,252,541	1,190,676	1,192,659	1,191,165	1,131,551	-
Lease - Human Services Complex (ACSET)	141,688	158,576	158,576	158,576	157,795	156,772	155,936	155,265	153,879
Sub-total - Debt and Other Long Term Obligations	6,556,618	4,060,082	4,108,442	4,246,712	4,605,846	4,610,392	4,618,380	4,543,666	3,413,209

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Transfers to Capital Improvement Fund - Other Projects									
- Stormwater	1,129,429	1,056,000	1,056,000	1,056,000	1,256,000	1,306,000	960,000	711,000	806,000
- Facilities Management	2,389,588	2,895,242	2,895,242	2,895,242	3,861,256	2,800,641	4,607,884	3,046,684	3,156,351
- Fire Equipment	-	400,000	400,000	400,000	825,000	825,000	425,000	425,000	270,000
- Fire Station Asset Management	200,000	-	-	-	50,000	1,050,000	-	-	-
- Parks & Recreation	900,000	174,000	174,000	174,000	250,000	250,000	250,000	-	-
- Police Equipment	210,000	-	-	-	365,000	275,000	300,000	645,000	-
- Street Lighting	-	-	-	-	-	-	100,000	1,039,412	163,412
- Engineering Department - Grand River Revitalization	870,000	985,000	985,000	985,000	955,000	1,615,000	1,840,000	1,365,000	1,365,000
- Other Engineering Department Managed Projects	330,000	375,000	375,000	375,000	925,000	1,245,000	-	-	-
- Treasurer Department	-	-	-	-	-	-	-	-	-
- Clerk Department	-	-	-	-	-	-	-	-	-
Sub-total - Transfers to Capital Improvement Fund	6,029,017	5,885,242	5,885,242	5,885,242	8,487,256	9,366,641	8,482,884	7,232,096	5,760,763
Cost Allocation - A-87	58,094	72,699	72,699	72,699	66,151	67,474	68,823	70,199	71,603
Dunnigan Watermain Reimbursement (9955 - Op Transfer to Water Fund)	38,514	38,514	38,514	38,514	38,514	-	-	-	-
Repairs at Various Cemeteries (9953 - Op Transfer to Cemetery Fund)	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Total Expenditures:	13,007,243	10,381,537	10,429,897	10,568,167	13,522,767	14,369,507	13,495,087	12,170,961	9,570,575
Operating Excess (Deficiency)	303,684	3,202,494	3,202,494	2,975,699	584,594	217,509	1,603,441	3,440,117	6,280,968
Beginning Fund Balance	1,518,329	1,822,013	1,822,013	1,822,013	4,797,712	5,382,306	5,599,815	7,203,257	10,643,373
Ending Fund Balance	\$ 1,822,013	\$ 5,024,507	\$ 5,024,507	\$ 4,797,712	\$ 5,382,306	\$ 5,599,815	\$ 7,203,257	\$ 10,643,373	\$ 16,924,341
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 2025 (FY2055) Division Ave Fire Station (\$25.7 million)	-	-	-	-	0	0	1,489,392	2,978,784	4,468,176
KCDC 2023 (FY2043) Knapp's Corner Drainage (\$6 million)	-	340,000	340,000	-	340,000	680,000	1,020,000	1,360,000	1,700,000
GR Building Authority 2023 (FY2053) 201 Mkt / KCRC Site Acq	-	259,772	259,772	-	259,772	519,544	779,316	1,039,088	1,298,860
Proposed Bonds 2024 (FY2044) Facilities Projects (\$8.2 million)	-	-	-	-	0	577,706	1,155,413	1,733,119	2,310,826
Proposed Bonds 2024 (FY2044) Street Lighting #3 (\$9.2 million)	-	-	-	-	0	648,158	1,296,317	1,944,475	2,592,634
Proposed Bonds 2023 (FY2043) Lyon Square - DDA Reimbursement	-	(295,118)	(295,118)	-	(338,170)	(676,339)	(1,014,509)	(1,352,678)	(1,690,848)
Proposed Bonds 2023 (FY2043) Lyon Square (\$6.0 million)	-	368,898	368,898	-	422,712	845,424	1,268,136	1,690,848	2,113,560
Unassigned Fund Balance	822,013	3,350,955	3,350,955	3,797,712	3,697,992	2,005,322	209,192	249,737	3,131,133
Total	1,822,013	5,024,507	5,024,507	4,797,712	5,382,306	5,599,815	7,203,257	10,643,373	16,924,341

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	1,920	0	0	800	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	1,920	0	0	800	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	7,043	0	0	271,462	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 2017 Total Expenditures	7,043	0	0	271,462	0	0	0	0	0
Capital Improvement Bonds Series 2017 NET INCOME (LOSS)	-5,123	0	0	-270,662	0	0	0	0	0
Beginning Fund Balance	314,688	309,565	309,565	309,565	38,903	38,903	38,903	38,903	38,903
Ending Fund Balance	309,565	309,565	309,565	38,903	38,903	38,903	38,903	38,903	38,903

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	14,374	0	65,000	65,000	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	14,374	0	65,000	65,000	0	0	0	0	0
Expenditures									
701-Personal Services	23,076	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	4,650,028	0	65,000	158,173	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	4,673,104	0	65,000	158,173	0	0	0	0	0
Capital Improvement Bonds Series 2018 NET INCOME (LOSS)	-4,658,730	0	0	-93,173	0	0	0	0	0
Beginning Fund Balance	4,780,652	121,922	121,922	121,922	28,749	28,749	28,749	28,749	28,749
Ending Fund Balance	121,922	121,922	121,922	28,749	28,749	28,749	28,749	28,749	28,749
Summary of Reserves									
Ending Fund Balance	121,922	121,922	121,922	28,749	28,749	28,749	28,749	28,749	28,749
Assigned to Capital Projects	-121,922	-121,922	-121,922	-28,749	-28,749	-28,749	-28,749	-28,749	-28,749
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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	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	2,063,023	12,420,889	0	0	0	0	0
Capital Improvement Bonds Series 2021 Total Revenues	0	0	2,063,023	12,420,889	0	0	0	0	0
Expenditures									
701-Personal Services	353	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	41,320	0	0	0	0	0
970-Capital Outlays	1,090,825	0	2,063,023	7,740,218	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	1,091,178	0	2,063,023	7,781,538	0	0	0	0	0
Capital Improvement Bonds Series 2021 NET INCOME (LOSS)	-1,091,178	0	0	4,639,351	0	0	0	0	0
Beginning Fund Balance	0	-1,091,178	-1,091,178	-1,091,178	3,548,173	3,548,173	3,548,173	3,548,173	3,548,173
Ending Fund Balance	-1,091,178	-1,091,178	-1,091,178	3,548,173	3,548,173	3,548,173	3,548,173	3,548,173	3,548,173
Summary of Reserves									
Ending Fund Balance	-1,091,178	-1,091,178	-1,091,178	3,548,173	3,548,173	3,548,173	3,548,173	3,548,173	3,548,173
Assigned to Capital Projects	1,091,178	1,091,178	1,091,178	-3,548,173	-3,548,173	-3,548,173	-3,548,173	-3,548,173	-3,548,173
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate*	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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-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	-32,991	0	0	0	0	0	0	0	0
671-Other Revenues	-1,526	0	0	0	0	0	0	0	0
695-Other Financing Sources	81,821	200,000	932,797	932,797	192,785	0	0	0	0
Streets-Capital Projects Total Revenues	47,304	200,000	932,797	932,797	192,785	0	0	0	0
Expenditures									
701-Personal Services	7	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	1,231,988	200,000	932,797	893,478	192,785	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Streets-Capital Projects Total Expenditures	1,231,995	200,000	932,797	893,478	192,785	0	0	0	0
Streets-Capital Projects NET INCOME (LOSS)	-1,184,691	0	0	39,319	0	0	0	0	0
Beginning Fund Balance	1,481,635	296,944	296,944	296,944	336,263	336,263	336,263	336,263	336,263
Ending Fund Balance	296,944	296,944	296,944	336,263	336,263	336,263	336,263	336,263	336,263
Summary of Reserves									
Ending Fund Balance	296,944	296,944	296,944	336,263	336,263	336,263	336,263	336,263	336,263
Assigned to Capital Projects	-296,944	-296,944	-296,944	-336,263	-336,263	-336,263	-336,263	-336,263	-336,263
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										
FY2023 FINAL FISCAL PLAN										
STREETS-CAPITAL PROJECTS FUND (4050)										
Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2023 Proposed	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
447	Engineering Services	405021050	Evergreen, Kalamazoo, Adams	9880	Construction In Progress	\$ 192,785	\$	\$	\$	\$
	Engineering Services					\$ 192,785	\$	\$	\$	\$
Grand Total						\$ 192,785	\$	\$	\$	\$

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	PROPOSED 2024	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027
REVENUE									
501 Federal Grants (4090)	123,876	240,000	240,000	0	0	0	0	0	0
539 State Grants (4090)	861,929	0	0	0	0	0	0	0	0
580 Contribution From Local Units	61,653	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	(27,715)	0	0	0	0	0	0	0	0
671 Other Revenues	241,213	45,000	146,200	0	0	0	0	0	0
695 Operating Trfr from VS 2040 Fund-Bridge Investment	115,000	82,600	82,600	82,600	210,000	30,000	30,000	30,000	30,000
695 Operating Trfr from VS 2040 Fund for Traffic Safety/Signals	550,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000
695 Operating Trfr from VS 2040 Fund for Trunk Line/MDOT (Eng. Managed)	0	0	0	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	200,000	250,000	250,000	250,000	275,000	300,000	325,000	350,000	375,000
695 Other Non-Categorized Projects (Including Preliminary Engineering and IIP)	8,739,893	7,177,677	7,177,677	9,187,197	8,694,107	8,964,745	9,917,669	10,135,412	12,541,313
VITAL STREETS Total Revenue	10,965,849	8,570,277	8,671,477	10,294,797	9,954,107	10,069,745	11,047,669	11,290,412	13,721,313
EXPENDITURES									
Bridge Investment (970)	51,174	82,600	82,600	82,600	210,000	30,000	30,000	30,000	30,000
Major Federal Aid Urban (FAU) Street Investment									
970 Preventative Maintenance-Contracts (2)	898,887	0	0	0	0	0	0	0	0
970 Capital Outlay - Rehabilitation Work (1) (2)	1,059,233	0	0	0	0	0	0	0	0
970 Capital Outlay - Reconstruction Work (1) (2)	2,580,756	0	0	0	0	0	0	0	0
970 Capital Outlay - Construction In Progress (1) (2)	0	0	0	0	0	0	0	0	0
Other Non-Categorized	1,077	0	0	0	0	0	0	0	0
Major Non-Federal Aid Urban (FAU) Street Investment									
970 Preventative Maintenance-Contracts (2)	0	0	0	0	0	0	0	0	0
970 Capital Outlay - Rehabilitation Work (1) (2)	0	0	0	0	0	0	0	0	0
970 Capital Outlay - Reconstruction Work (1) (2)	327,525	0	0	0	0	0	0	0	0
995 Preventative Maintenance-Force Account (2)	0	0	0	0	0	0	0	0	0
Local Street Investment									
970 Preventative Maintenance-Contracts (2)	1,076,768	0	0	0	0	0	0	0	0
970 Capital Outlay - Rehabilitation Work (1) (2)	1,597,203	0	0	0	0	0	0	0	0
970 Capital Outlay - Reconstruction Work (1) (2)	763,105	0	0	0	0	0	0	0	0
Other Non-Categorized	243	0	0	0	0	0	0	0	0
Traffic Safety/Signals & Trunk Line									
970 Capital Outlay - Traffic Safety/Signals (4090)	193,309	960,000	960,000	675,000	675,000	675,000	675,000	675,000	675,000
800 Other Services and Charges - Traffic Safety/Signals (4090)	247,739	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)	11,201	0	0	0	0	0	0	0	0
Other Non-Categorized	0	0	0	0	0	0	0	0	0
Public ROW and Green Infrastructure Maintenance (995)	210,100	250,000	250,000	250,000	275,000	300,000	325,000	350,000	375,000
Vital Streets Trees (970)	128,351	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Non-Categorized Projects (800)	14,799	0	0	0	0	0	0	0	0
Other Non-Categorized Projects (970)/Includes Prelim Engineering & IIP	621,415	7,177,677	7,278,877	9,187,197	8,694,107	8,964,745	9,917,669	10,135,412	12,541,313
VITAL STREETS Total Expenditures	9,782,885	8,570,277	8,671,477	10,294,797	9,954,107	10,069,745	11,047,669	11,290,412	13,721,313
VITAL STREETS NET INCOME (LOSS)	1,182,964	0	0	0	0	0	0	0	0
Beginning Fund Balance	532,382	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346
Ending Fund Balance	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346
Reserve Targets:									
Assigned to Capital Investment	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0
Total	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346	1,715,346

(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										
FY2023 FINAL FISCAL PLAN										
VITAL STREETS CAPITAL PROJECTS FUND (4090)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Dept Number	Dept Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
449	Streets	409015298	Infrastructure Investment Project	9880	Construction In Progress	\$ 8,619,107	\$ 8,939,745	\$ 9,792,669	\$ 10,010,412	\$ 12,416,313
		409020025	Preliminary Engineering	9880	Construction In Progress	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
		409023016	Var Loc Bridge Repairs	9880	Construction In Progress	\$ 210,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		409023017	Public ROW & Green Infrastr	9955	Operating Trans-Misc	\$ 275,000	\$ 300,000	\$ 325,000	\$ 350,000	\$ 375,000
		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	\$ 50,000	\$	\$ 100,000	\$ 100,000	\$ 100,000
	Streets Total					\$ 9,279,107	\$ 9,394,745	\$ 10,372,669	\$ 10,615,412	\$ 13,046,313
519	Traffic Safety	409023020	Traffic Signal Capital Replacement	9880	Construction In Progress	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000
		409023021	Traffic Calming	9880	Construction In Progress	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
		409023022	Safety Projects - Various Locations	9880	Construction In Progress	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
		409023023	Eastern Ave Ped Hybrid Beacon	9880	Construction In Progress	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		409023024	Mobile GR - CMAQ Projects	9880	Construction In Progress	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	Traffic Safety Total					\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000
Grand Total						\$ 9,954,107	\$ 10,069,745	\$ 11,047,669	\$ 11,290,412	\$ 13,721,313

VITAL STREETS

FY2023 – FY2027 Capital Plan

SOURCES - VITAL STREETS						
FISCAL YEAR		FY2023	FY2024	FY2025	FY2026	FY2027
Act 51 Revenues	\$	3,483,608	\$ 3,483,608	\$ 3,483,608	\$ 3,483,608	\$ 3,483,608
Income Tax Support	\$	13,349,115	\$ 13,729,589	\$ 14,121,477	\$ 14,525,121	\$ 14,940,875
GOF Support	\$	-	\$ -	\$ 850,000	\$ 850,000	\$ 850,000
Grants (estimated)	\$	4,162,857	\$ 4,265,000	\$ 4,695,000	\$ 4,190,000	\$ 5,420,000
Bond Principal Repayment - Sidewalks	\$	64,870	\$ 64,793	\$ 64,740	\$ 64,854	\$ 64,854
State Investment	\$	7,097,487	\$ 7,123,281	\$ 7,149,332	\$ 7,175,644	\$ 7,202,218
	\$	28,157,937	\$ 28,666,271	\$ 30,364,157	\$ 30,289,227	\$ 31,896,701
USES - VITAL STREETS						
FISCAL YEAR		FY2023	FY2024	FY2025	FY2026	FY2027
Transfer - Sidewalks (Share of Income Tax)	\$	2,135,583	\$ 2,196,454	\$ 2,259,150	\$ 2,324,019	\$ 2,390,540
Bond/Interest Payments	\$	2,126,750	\$ 2,124,250	\$ 2,122,500	\$ 2,164,950	\$ 2,164,950
Traffic Safety/Signals	\$	675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000
Trunkline - Act 51	\$	-	\$ -	\$ -	\$ -	\$ -
Bridges	\$	210,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
FAU	\$	7,173,175	\$ 5,389,637	\$ 7,535,781	\$ 6,453,570	\$ 4,968,069
Preventative Maintenance	\$	1,198,104	\$ 856,916	\$ 2,210,711	\$ 1,502,258	\$ 1,028,469
Rehabilitation	\$	1,293,324	\$ 1,982,917	\$ 2,927,570	\$ 125,000	\$ 330,812
Reconstruction	\$	4,681,746	\$ 2,549,804	\$ 2,397,500	\$ 4,826,312	\$ 3,608,788
MNF	\$	427,203	\$ -	\$ 411,207	\$ 660,083	\$ -
Preventative Maintenance	\$	-	\$ -	\$ -	\$ 660,083	\$ -
Rehabilitation	\$	-	\$ -	\$ -	\$ -	\$ -
Reconstruction	\$	427,203	\$ -	\$ 411,207	\$ -	\$ -
LOCAL	\$	7,370,669	\$ 10,121,167	\$ 8,628,895	\$ 9,750,279	\$ 14,334,884
Preventative Maintenance	\$	4,477,130	\$ 8,244,503	\$ 5,859,472	\$ 8,736,884	\$ 10,123,653
Rehabilitation	\$	969,705	\$ 1,763,316	\$ 1,569,423	\$ 1,013,394	\$ 4,211,231
Reconstruction	\$	1,923,834	\$ 113,348	\$ 1,200,000	\$ -	\$ -
GRANTS	\$	4,162,857	\$ 4,265,000	\$ 4,695,000	\$ 4,190,000	\$ 5,420,000
CIPP Lining of Storm Sewers	\$	50,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
ROW/Green Infrastructure Maintenance	\$	275,000	\$ 300,000	\$ 325,000	\$ 350,000	\$ 375,000
Contingency Account	\$	3,548,744	\$ 3,561,641	\$ 3,574,666	\$ 3,587,822	\$ 3,601,109
	\$	28,154,980	\$ 28,663,148	\$ 30,357,199	\$ 30,285,723	\$ 31,894,602
Sources Less Uses	\$	2,956	\$ 3,123	\$ 6,958	\$ 3,504	\$ 2,099

VITAL STREETS

FY2023 – FY2027 Capital Plan

ADVANCE, FY2016 - FY2022												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	430.0	92.134	\$10,165,105	365.0	66.739	\$7,283,145	411.0	96.594	\$15,690,747	1206.0	255.467	\$33,138,998
Rehabilitation	4.0	1.135	\$879,883	21.0	5.404	\$3,429,061	19.0	6.645	\$4,906,651	44.0	13.184	\$9,215,595
Reconstruction	17.0	3.8965	\$3,979,566	12.0	4.145	\$2,843,331	10.0	4.089	\$6,188,751	39.0	12.131	\$13,011,648
LOCAL TOTAL	451.0	97.165	\$15,024,554	398.0	76.288	\$13,555,538	440.0	107.328	\$26,786,150	1289.0	280.782	\$55,366,241
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	76.0	12.416	\$1,518,693	40.0	8.520	\$1,058,952	67.0	19.442	\$2,284,195	183.0	40.377	\$4,861,840
Rehabilitation	17.5	8.6455	\$4,633,758	10.0	3.817	\$2,417,028	10.5	2.062	\$1,591,497	38.0	14.5245	\$8,642,283
Reconstruction	10.0	2.330	\$5,436,623	6.0	0.769	\$1,144,253	2.0	0.647	\$1,405,773	18.0	3.746	\$7,986,649
MAJOR NON-FAU TOTAL	103.5	23.391	\$11,589,074	56.0	13.106	\$4,620,233	79.5	22.150	\$5,281,466	239.0	58.647	\$21,490,772
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	127.0	47.208	\$4,546,738	151.5	72.857	\$9,167,179	68.5	33.712	\$3,008,482	347.0	153.777	\$16,722,399
Rehabilitation	23.5	13.884	\$11,497,978	19.0	8.01	\$8,117,422	23.5	13.09	\$9,291,108	66.0	34.984	\$28,906,507
Reconstruction	15.0	5.056	\$9,673,728	21.0	5.701	\$10,696,982	9.0	3.809	\$8,976,427	0.0	14.566	\$29,347,137
FAU TOTAL	165.5	66.148	\$25,718,444	191.5	86.569	\$27,981,582	101	50.611	\$21,276,017	413.0	203.328	\$74,976,043
TOTAL LOCAL, MAJOR NON-FAU and FAU	720.0	186.705	\$53,207,599	645.5	175.963	\$47,642,964	620.5	180.089	\$53,962,952	1941.0	542.757	\$151,833,057

VITAL STREETS

FY2023 – FY2027 Capital Plan

FY2023												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	3.915	\$1,211,205	16	3.980	\$2,191,086	1	11.097	\$1,074,839	18	18.993	\$4,477,130
Rehabilitation	0	0.000	\$0	3	0.565	\$244,758	4	1.224	\$724,947	7	1.789	\$969,705
Reconstruction	2	0.566	\$764,400	2	0.744	\$874,734	1	0.678	\$284,700	5	1.9875	\$1,923,834
LOCAL TOTAL	3	4.481	\$1,975,605	21	5.289	\$3,310,578	6	12.999	\$2,084,486	30	22.769	\$7,370,669
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	0	0	\$0	0	0	\$0	0	0	\$0
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	0	0	\$85,800	0	0	\$0	1	0.502	\$341,403	1	0.502	\$427,203
MAJOR NON-FAU TOTAL	0	0	\$85,800	0	0	\$0	1	0.502	\$341,403	1	0.502	\$427,203
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	0.813	\$271,058	3	2.619	\$810,046	0	0.000	\$117,000	4	3.432	\$1,198,104
Rehabilitation	1	0.118	\$803,535	1	0.543	\$216,589	0	0.000	\$148,200	2	0.661	\$1,168,324
Reconstruction	0	0	\$1,043,456	6	1.0943	\$2,531,055	3	0.3973	\$1,107,236	9	1.4916	\$4,681,746
FAU TOTAL	2	0.931	\$2,118,049	10	4.2563	\$3,557,690	3	0.397	\$1,372,436	15	5.585	\$7,048,175
TOTAL LOCAL, MAJOR NON-FAU and FAU	5	5.412	\$4,179,454	31	9.546	\$6,868,268	10	13.898	\$3,798,324	46	28.856	\$14,846,047
			\$57,387,053			\$54,511,232			\$57,761,276			

VITAL STREETS

FY2023 – FY2027 Capital Plan

FY2024												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	2	6.424	\$2,725,503	15	4.787	\$2,417,259	22	13.044	\$3,101,740	39	24.256	\$8,244,503
Rehabilitation	1	0.433	\$324,950	3	1.361	\$787,958	2	1.155	\$650,408	6	2.949	\$1,763,316
Reconstruction	1	0.075	\$113,348	0	0	\$0	0	0	\$0	1	0.075	\$113,348
LOCAL TOTAL	4	6.932	\$3,163,801	18	6.148	\$3,205,217	24	14.199	\$3,752,148	46	27.280	\$10,121,167
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	0	0	\$0	0	0	\$0	0	0	\$0
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
MAJOR NON-FAU TOTAL	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	0.373	\$210,000	0.5	0.5	\$237,500	2	0.998	\$409,416	3.5	1.871	\$856,916
Rehabilitation	0	0	\$41,667	1	1.676	\$1,899,583	0	0	\$41,667	1	1.676	\$1,982,917
Reconstruction	2	0.686	\$1,019,804	1	0.451	\$1,530,000	0	0.000	\$0	3	1.137	\$2,549,804
FAU TOTAL	3	1.059	\$1,271,471	2.5	2.627	\$3,667,083	2	0.998	\$451,083	7.5	4.684	\$5,389,637
TOTAL LOCAL, MAJOR NON-FAU and FAU	7	7.991	\$4,435,272	20.5	8.775	\$6,872,300	26	15.197	\$4,203,231	53.5	31.964	\$15,510,803
			\$61,822,325			\$61,383,532			\$61,964,507			

VITAL STREETS

FY2023 – FY2027 Capital Plan

FY2025												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	8	6.223	\$1,378,766	13	4.315	\$2,030,272	14	9.461	\$2,450,434	35	20.000	\$5,859,472
Rehabilitation	3	0.749	\$523,130	2	0.604	\$611,453	5	1.188	\$434,840	10	2.541	\$1,569,423
Reconstruction	2	0.504	\$1,100,000	0	0	\$0	1	0.186	\$100,000	3	0.69	\$1,200,000
LOCAL TOTAL	13	7.476	\$3,001,897	15	4.920	\$2,641,725	20	10.835	\$2,985,273	48	23.231	\$8,628,895
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	0.246	\$0	0	0	\$0	0	0	\$0	1	0.246	\$0
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	1	0.177	\$411,207	0	0	\$0	0	0	\$0	1	0.177	\$411,207
MAJOR NON-FAU TOTAL	2	0.423	\$411,207	0	0	\$0	0	0	\$0	2	0.423	\$411,207
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	0.945	\$532,871	0	0.000	\$0	2	1.182	\$1,677,840	3	2.127	\$2,210,711
Rehabilitation	2	0.588	\$569,231	1	0.867	\$1,826,750	2	0.805	\$406,589	5	2.26	\$2,802,570
Reconstruction	1	0.221	\$625,000	2	0.598	\$1,378,750	1	0.053	\$393,750	4	0.871	\$2,397,500
FAU TOTAL	4	1.754	\$1,727,101	3	1.465	\$3,205,500	5	2.040	\$2,478,179	12	5.258	\$7,410,781
TOTAL LOCAL, MAJOR NON-FAU and FAU	19	9.653	\$5,140,205	18	6.384	\$5,847,225	25	12.874	\$5,463,453	62	28.912	\$16,450,882
			\$66,962,530			\$67,230,757			\$67,427,960			

VITAL STREETS

FY2023 – FY2027 Capital Plan

FY2026												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	17	8.845	\$2,730,452	11	3.623	\$2,286,269	23	12.178	\$3,720,164	51	24.647	\$8,736,884
Rehabilitation	0	0.000	\$0	4	1.081	\$590,194	3	0.689	\$423,200	7	1.770	\$1,013,394
Reconstruction	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
LOCAL TOTAL	17	8.845	\$2,730,452	15	4.704	\$2,876,463	26	12.867	\$4,143,364	58	26.417	\$9,750,279
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	1	0.670	\$264,264	1	0.251	\$395,819	2	0.921	\$660,083
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
MAJOR NON-FAU TOTAL	0	0	\$0	1	0.67	\$264,264	1	0.251	\$395,819	2	0.921	\$660,083
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	0.592	\$226,364	1	0.899	\$976,614	0	0.000	\$299,280	2	1.491	\$1,502,258
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	4	1.51	\$2,852,505	1	0.058	\$825,231	2	0.253	\$1,148,577	7	1.821	\$4,826,312
FAU TOTAL	5	2.102	\$3,078,869	2	0.957	\$1,801,845	2	0.253	\$1,447,857	9	3.312	\$6,328,570
TOTAL LOCAL, MAJOR NON-FAU and FAU	22	10.947	\$5,809,320	18	6.331	\$4,942,572	29	13.371	\$5,987,040	69	30.650	\$16,738,932
			\$72,771,850			\$72,173,329			\$73,414,999			

VITAL STREETS

FY2023 – FY2027 Capital Plan

FY2027												
Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	25	5.750	\$2,669,936	37	8.326	\$4,463,501	11	8.476	\$2,990,216	73	22.552	\$10,123,653
Rehabilitation	8	2.619	\$1,276,932	9	2.154	\$1,415,943	7	1.962	\$1,518,356	24	6.734	\$4,211,231
Reconstruction	0	0.000	\$0	0	0	\$0	0	0	\$0	0	0.000	\$0
LOCAL TOTAL	33	8.369	\$3,946,868	46	10.480	\$5,879,444	18	10.438	\$4,508,572	97	29.286	\$14,334,884
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	0	0	\$0	1	0.154	\$0	1	0.154	\$0
Rehabilitation	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
Reconstruction	0	0	\$0	0	0	\$0	0	0	\$0	0	0	\$0
MAJOR NON-FAU TOTAL	0	0	\$0	0	0	\$0	1	0.154	\$0	1	0.154	\$0
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	1	0.499	\$300,416	0	0	\$292,205	1	0.501	\$435,848	2	1.000	\$1,028,469
Rehabilitation	1	0.686	\$205,812	1	0.557	\$0	0	0.000	\$0	2	1.243	\$205,812
Reconstruction	4	0.957	\$2,068,874	1	0.0565	\$769,957	1	0.0565	\$769,957	6	1.070	\$3,608,788
FAU TOTAL	6	2.142	\$2,575,102	2	0.6135	\$1,062,162	2	0.558	\$1,205,805	10	3.313	\$4,843,069
TOTAL LOCAL, MAJOR NON-FAU and FAU	39	10.511	\$6,521,970	48	11.093	\$6,941,606	21	11.149	\$5,714,378	108	32.753	\$19,177,953
			\$79,293,820			\$79,114,936			\$79,129,377			

VITAL STREETS

FY2023 – FY2027 Capital Plan

ALL YEARS ¹

Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	483.0	123.292	\$20,880,967	457.0	91.771	\$20,671,532	482.0	150.850	\$29,028,140	1062.3	365.914	\$70,580,640
Rehabilitation	16.0	4.936	\$3,004,896	42.0	11.169	\$7,079,368	40.0	12.863	\$8,658,402	98	28.967	\$18,742,665
Reconstruction	22.0	5.041	\$5,957,314	14.0	4.889	\$3,718,065	12.0	4.953	\$6,573,451	48	14.883	\$16,248,830
LOCAL TOTAL	521.0	133.269	\$29,843,177	513.0	107.830	\$31,468,966	534.0	168.666	\$44,259,993	1208.3	409.765	\$105,572,135
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	77.0	12.662	\$1,518,693	41.0	9.190	\$1,323,216	69.0	19.847	\$2,680,014	187	41.698	\$5,521,923
Rehabilitation	17.5	8.646	\$4,633,758	10.0	3.817	\$2,417,028	10.5	2.062	\$1,591,497	38	14.5245	\$8,642,283
Reconstruction	11.0	2.507	\$5,933,629	6.0	0.769	\$1,144,253	3.0	1.149	\$1,747,176	20	4.4245	\$8,825,058
MAJOR NON-FAU TOTAL	105.5	23.814	\$12,086,080	57	13.776	\$4,884,497	82.5	23.057	\$6,018,687	245	60.647	\$22,989,265
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	132.0	50.430	\$6,087,447	156.0	76.875	\$11,483,543	73.5	36.393	\$5,947,866	361.5	163.698	\$23,518,857
Rehabilitation	27.5	15.276	\$13,118,222	23.0	11.653	\$12,060,344	25.5	13.895	\$9,887,564	76	40.824	\$35,066,130
Reconstruction	26.0	8.430	\$17,283,366	32.0	7.958	\$17,731,975	16.0	4.568	\$12,395,947	74.0	20.957	\$47,411,288
FAU TOTAL	185.5	74.136	\$36,489,036	211.0	96.487	\$41,275,863	115	54.856	\$28,231,376	511.5	225.480	\$105,996,275
TOTAL LOCAL, MAJOR NON-FAU and FAU	812.0	231.219	\$79,293,820	781.0	218.093	\$79,114,936	731.5	246.579	\$79,129,377	1964.8	695.891	\$234,557,674

¹ ALL YEARS includes ADVANCE, FY2016 - FY2022 and FY2023 - FY2027

FAU Street Work FY2023

Estimated Cost = \$ 7,048,175 Centerline Miles = 5.585

Rotomill/Resurface 1-1/2"

Estimated Cost = \$ 1,199,675

Centerline Miles = 3.432

- Ball Avenue - Leonard Street to Knapp Street (1.002) \$493,969
- East Paris Avenue - 28th Street to Burton Street \$117,000
- Fuller Avenue - Knapp Street to 3 Mile Road (0.995) \$316,763
- Plainfield Avenue - Halena Street to Ellsmere Street (0.622) \$0
- Turner Avenue - 6th Street to US131 SB On Ramp and US131 SB Off Ramp to Richmond Street (0.813) \$271,058

Rotomill/Resurface 3"

Estimated Cost = \$1,168,324

Centerline Miles = 0.661

- 29th Street - Breton Avenue to East City Limits \$148,200
- Butterworth Street - O'Brien Road to Marion Avenue \$323,700
- Ball Avenue - Michigan Street to Plymouth Avenue (0.543) \$216,589
- Collindale Avenue - Lake Michigan Drive to Leonard Street \$162,375
- Division Avenue - Quigley Street to Cottage Grove Street \$200,460
- Wealthy Street - 300' West of Front Avenue to Grand River (0.118) \$117,000

Bridge Work FY2022

- Preventative Maintenance of BURTON STREET and HALL STREET BRIDGES over CSX Railroad and PEARL STREET BRIDGE over the Grand River \$210,000

FAU Street Work FY2023

Estimated Cost = \$ 7,048,175 Centerline Miles = 5.585

Reconstruction

Estimated Cost = \$ 4,681,746

Centerline Miles = 1.492

- College Avenue - Leonard Street to Sweet Street \$542,180
- Eastern Avenue - Burton Street to Ardmore Street \$26,740
- Fuller Avenue - Adams Street to Alexander Street \$180,320
- Fuller Avenue - Kalamazoo Street to Adams Street (0.281) \$124,600
- Grandville Avenue - Beacon Street to Franklin Street \$319,200
- Lake Eastbrook Boulevard - East Beltline to 28th Street \$307,416
- Market Avenue - Wealthy Street to Fulton Street and Fulton Street - Grand River to Market/Monroe Avenues (Eastside Trunk Sewer Relocation) \$547,456
- Ottawa Avenue - Newberry Street to Mason Street; Walbridge Street to Monroe Avenue (0.244) \$423,500
- Ottawa Avenue – Hastings Street to Newberry Street (0.184) \$400,000
- Robinson Road - Lake Drive to Plymouth Avenue (0.407) \$445,200
- State Street - Lafayette Avenue to Madison Avenue (0.143) \$252,045
- Valley Avenue – 4th Street to Walker Avenue \$176,800
- Wealthy Street - Ethel Avenue to East City Limit (0.233) \$936,320

Local Street Work FY2023

Estimated Cost = \$ 7,370,669 Centerline Miles = 22.769

Rotomill/Resurface 1½"

Estimated Cost = \$ 4,477,130

Centerline Miles = 18.993

- 12th Street - Tamarack Avenue to Alpine Avenue (0.240) \$86,998
- 9th Street - Fremont Avenue to Alpine Avenue (0.249) \$128,714
- Benjamin Avenue - Elmdale Street to Parkway Drive (0.075) \$38,048
- Beulah Street - Lafayette Avenue to Madison Avenue (0.125) \$39,382
- Botsford Place - 3 Mile Road to Wolverine Drive (0.115) \$49,611
- Brookfield Avenue - Lamberton Street to Kendalwood Street (0.112) \$37,167
- Coit Avenue - Bradford Street to Matilda Street (0.131) \$50,652
- Country Club Drive - Sweet Street to Westlane Drive and Westlane Drive - Washtenaw Drive to Country Club Drive (0.382) \$164,797
- Courtney Street - Valley Avenue to Garfield Avenue (0.118) \$41,063
- Dawson Avenue - Knapp Street to Calgary Street and South end to Aberdeen Street (0.284) \$178,228
- Edgewood Avenue – Ridgcroft Avenue to Burton Street (0.245) \$140,718
- Effie Place - Jessie Street to Wright Street and Lamberton Street to North End (0.147) \$48,782
- Francis Avenue - Burton Street to Crofton Street (0.502) \$209,685
- Fremont Avenue - Myrtle Street to Webster Street (0.124) \$43,151
- Garfield Avenue - Walker Avenue to 12th Street (0.137) \$39,238
- Gold Avenue - Butterworth Street to Fulton Street (0.246) \$198,855
- Grand Avenue - Frontage Road to Flat Street (0.112) \$43,307
- Griggs Street – Kalamazoo Avenue to Giddings Avenue (0.156) \$148,976

Local Street Work FY2023

Estimated Cost = \$ 7,370,669 Centerline Miles = 22.769

Rotomill/Resurface 1½" (continued)

Estimated Cost = \$ 4,477,130

Centerline Miles = 18.993

- Harlan Avenue - Frontage Road to Flat Street (0.109) \$42,149
- Hollister Avenue - Wealthy Street to Fairmount Street (0.137) \$45,909
- Kendalwood Street - Coit Avenue to East End (0.149) \$84,311
- Kendalwood Street - Waterford Avenue to Kensboro Avenue (0.189) \$78,399
- Kensboro Avenue - Plainfield Avenue to Stokes Street (0.208) \$69,025
- Linden Avenue - Griggs Street to Dickinson Street (0.114) \$72,752
- Merrifield Street - Blaine Avenue to Nelson Avenue (0.206) \$122,699
- Orville Street - Kalamazoo Avenue to Giddings Avenue (0.213) \$189,816
- Powers Avenue - Webster Street to Richmond Street (0.126) \$67,545
- Silver Avenue - Orville Street to Boston Street (0.098) \$54,202
- Stilesgate Court - Stilesgate Street to North End (0.092) \$54,798
- Thelma Avenue - Burton Street to Ardmore Street (0.063) \$26,636
- Union Avenue - Lyon Street to Crescent Street (0.103) \$32,214
- Union Avenue - Worden Street to Franklin Street (0.062) \$24,860
- Webster Street - West End to Fremont Avenue (0.543) \$195,956
- Wilbert Avenue - Ann Street to Dean Street (0.062) \$28,487
- Temporary Paving – Various Locations (12.964) \$1,600,000

Local Street Work FY2023

Estimated Cost = \$ 7,370,669 Centerline Miles = 22.769

Rotomill/Resurface 3"

Estimated Cost = \$ 969,705 Centerline Miles = 1.789

- Ballard Street - Kalamazoo Avenue to Giddings Avenue (0.183) \$162,121
- Calvin Avenue - Hall Street to Franklin Street (0.501) \$288,747
- Emerald Avenue - Flat Street to Arbor Street (0.190) \$85,812
- Kentwood Street - Oakwood Avenue to Plainfield Avenue (0.262) \$114,850
- Mulford Drive – Ridgemoor Drive to Woodcliff Drive (0.130) \$47,773
- Raybrook Avenue - South End to Claystone Street (0.157) \$226,306
- Walnut Street - Benjamin Avenue to Carlton Avenue (0.113) \$44,097

Local Street Work FY2023

Estimated Cost = \$ 7,370,669 Centerline Miles = 22.769

Reconstruction

Estimated Cost = \$1,923,834

Centerline Miles = 1.988

- Emerald Avenue - Leonard Street to Sweet Street (0.501) \$184,734
- Garfield Avenue - Fulton Street to Bridge Street, Veto Street - Valley Avenue to Garfield Avenue and California Street - Valley Avenue to Garfield Avenue (0.318) \$592,800
- Houseman Avenue - Leonard Street to Spencer Street \$190,000
- Milton Street - Carlton Avenue to Norwood Avenue (0.243) \$500,000
- Norwich Avenue - Curve Street to 150' North of Oxford Street (0.248) \$171,600
- Page Street - West End To Carmen Avenue; Lister Court - West End To Plainfield Avenue; Plainfield Avenue - Leonard Street TO Grove Street and Carrier Street - Plainfield Avenue To Lafayette Avenue (0.678) \$78,000
- Prospect Avenue - Burton Street to Griggs Street and Garden Street to Highland Street \$206,700

FY2022 – FY2027 Sidewalk Fund

SOURCES - SIDEWALK FUND

FISCAL YEAR	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Licenses and Permits	4,000	4,000	4,000	4,000	4,000	4,000
Charges for Services	23,500	23,500	23,500	23,500	23,500	23,500
Other Revenue	31,649	34,028	34,028	36,408	36,408	36,408
Income Tax Support	2,052,445	2,135,583	2,196,454	2,259,150	2,324,019	2,390,540
	2,111,594	2,197,111	2,257,982	2,323,058	2,387,927	2,454,448

USES - SIDEWALK FUND

FISCAL YEAR	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Contractual Services	1,880,000	1,700,000	1,650,000	1,700,000	1,750,000	1,800,000
Personnel and Operating Costs	582,591	595,747	606,687	613,339	631,740	650,690
	2,462,591	2,295,747	2,256,687	2,313,339	2,381,740	2,450,690
Sidewalk Repair Net Income (Loss)	(350,997)	(98,636)	1,295	9,719	6,187	3,758
Fund Balance - Beginning of Year	483,768	132,771	34,135	35,430	45,149	51,336
Fund Balance - End of Year	132,771	34,135	35,430	45,149	51,336	55,094
Sidewalk Repairs						
Public Requests	350,000	350,000	350,000	350,000	300,000	300,000
Systematic	900,000	900,000	900,000	900,000	1,050,000	1,100,000
Connectivity	430,000	250,000	200,000	250,000	200,000	200,000
ADA Ramp Improvements	200,000	200,000	200,000	200,000	200,000	200,000
	1,880,000	1,700,000	1,650,000	1,700,000	1,750,000	1,800,000

Sidewalk Work FY2023

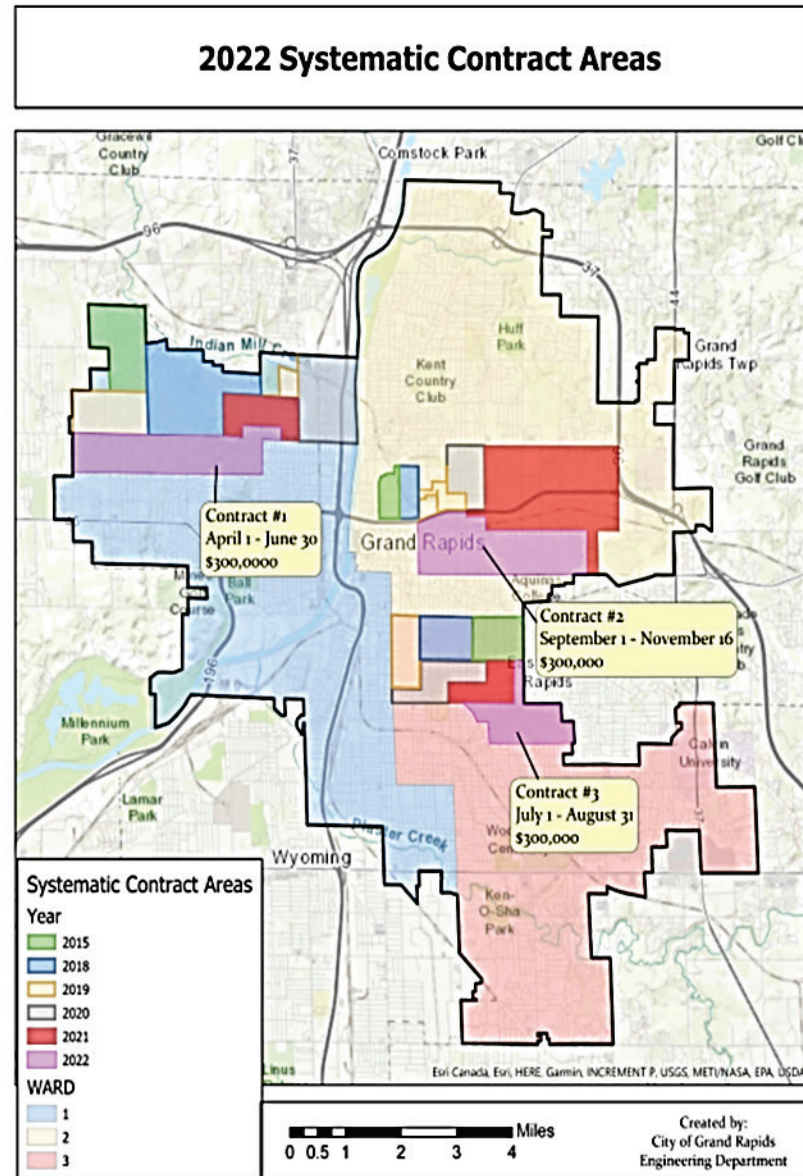
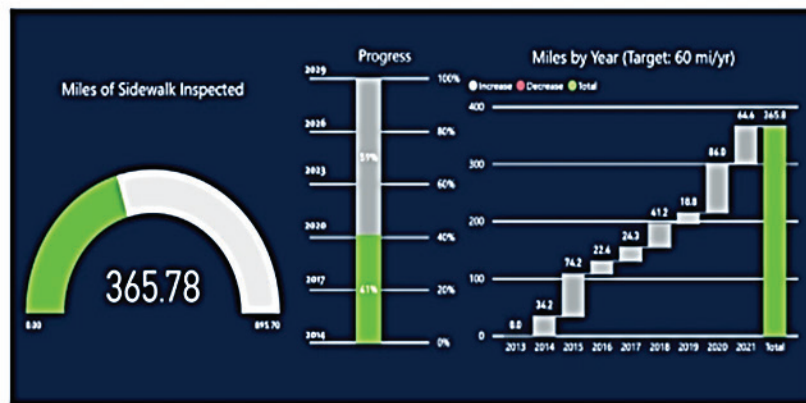
Scheduled and Proposed Work

FY2022 Open Contract

- Complete 2021 Owner Request Contract \$300,000

FY2023 Proposed Work

- Systematic Contract 1st Ward \$300,000
- Systematic Contract 2nd Ward \$300,000
- Systematic Contract 3rd Ward \$300,000
- Public Request Contracts \$350,000
- ADA Ramp Upgrades \$200,000
- Connectivity Project \$250,000
- FY23 Planned Expenditures \$1,700,000**





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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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	34,458	0	1,500,000	1,500,000	0	1,125,000	2,900,000	0	0
539-State Grants	297,943	306,144	306,144	300,044	299,642	299,642	299,642	299,642	299,642
580-Contributions from Local Units	0	0	0	0	0	0	0	0	0
600-Charges For Services	3,613,644	4,764,150	4,764,150	3,811,950	3,784,300	4,004,300	4,181,300	4,506,300	4,606,300
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	8,789	4,726	4,726	8,776	6,436	7,178	8,366	8,959	9,701
671-Other Revenues	(919)	0	0	0	0	0	0	0	0
695-Other Financing Sources-General Fund Operating Subsidy	6,872,412	6,033,941	6,033,941	6,033,941	6,033,941	6,200,506	6,316,193	6,374,675	6,595,413
695-Other Financing Sources-Capital Reserve Fund Subsidy	1,455,355	1,215,553	1,215,553	1,252,541	1,190,676	1,192,659	1,191,165	1,131,551	0
61ST DISTRICT COURT Total Revenues	12,281,682	12,324,514	13,824,514	12,907,252	11,314,995	12,829,285	14,896,666	12,321,127	11,511,056
Expenditures									
701-Personal Services	6,860,281	7,305,071	7,305,071	7,194,249	7,444,370	7,740,994	7,994,102	8,096,380	8,148,019
751-Supplies	68,071	101,949	101,949	94,898	97,300	101,095	104,112	107,253	112,405
800-Other Services And Charges	4,950,136	5,265,065	5,130,065	4,734,786	5,301,641	5,330,737	5,417,982	5,388,583	4,406,649
970-Capital Outlays	104,048	36,204	171,204	61,204	36,204	36,566	37,298	38,044	38,614
995-Appropriation Lapse	0	(381,249)	(381,249)	0	(386,385)	(396,282)	(406,605)	(408,908)	(381,171)
995-Other Financing	0	0	0	0	0	0	0	0	0
61ST DISTRICT COURT Total Expenditures	11,982,536	12,327,040	12,327,040	12,085,137	12,493,130	12,813,110	13,146,889	13,221,352	12,324,516
61ST DISTRICT COURT NET INCOME (LOSS)	299,146	(2,526)	1,497,474	822,115	(1,178,135)	16,175	1,749,777	(900,225)	(813,460)
Fund Balance - Beginning of Year	412,075	711,221	711,221	711,221	1,533,336	355,201	371,376	2,121,153	1,220,928
Fund Balance - End of Year	711,221	708,695	2,208,695	1,533,336	355,201	371,376	2,121,153	1,220,928	407,468
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	1,797,380	1,849,056	1,849,056	1,812,771	1,873,970	1,921,967	1,972,033	1,983,203	1,848,677
Unassigned Fund Balance	(1,086,159)	(1,140,361)	359,639	(279,435)	(1,518,769)	(1,550,591)	149,120	(762,275)	(1,441,209)
Total	711,221	708,695	2,208,695	1,533,336	355,201	371,376	2,121,153	1,220,928	407,468
Unassigned Fund Balance as a % of Total Current Spending	-9.1%	-9.3%	2.9%	-2.3%	-12.2%	-12.1%	1.1%	-5.8%	-11.7%
Capital Reserve Subsidy	1,455,355	1,215,553	1,215,553	1,252,541	1,190,676	1,192,659	1,191,165	1,131,551	-
GOF Subsidy	6,872,412	6,033,941	6,033,941	6,033,941	6,033,941	6,200,506	6,316,193	6,374,675	6,595,413
Total Subsidy	8,327,767	7,249,494	7,249,494	7,286,482	7,224,617	7,393,165	7,507,358	7,506,226	6,595,413

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. 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.

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. This fund must comply with the Internal Revenue Service Code, Section 1.150-2. Each bond issue must be fully expended within a three-year period and projects assigned must comply with bond rules to be eligible for reimbursement.

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	472,009	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	8,221	7,194	7,194	7,194	5,937	7,784	10,737	12,214	14,060
671-Other Revenues	236	241,650	241,650	241,650	241,650	241,650	241,650	241,650	241,650
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
BELKNAP ICE ARENA Total Revenues	480,466	248,844	248,844	248,844	247,587	249,434	252,387	253,864	255,710
Expenditures									
701-Personal Services	213,418	0	0	0	0	0	0	0	0
751-Supplies	768	0	0	0	0	0	0	0	0
800-Other Services And Charges	174,683	238,500	238,500	238,500	238,500	238,500	238,500	238,500	238,500
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
BELKNAP ICE ARENA Total Expenditures	388,869	238,500	238,500	238,500	238,500	238,500	238,500	238,500	238,500
BELKNAP ICE ARENA NET INCOME (LOSS)	91,597	10,344	10,344	10,344	9,087	10,934	13,887	15,364	17,210
Unrestricted Cash - Beginning of Year	758,764	850,361	850,361	850,361	860,705	869,792	880,726	894,613	909,977
Unrestricted Cash - End of Year	850,361	860,705	860,705	860,705	869,792	880,726	894,613	909,977	927,187
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	97,217	59,625	59,625	59,625	59,625	59,625	59,625	59,625	59,625
Unassigned Cash	753,144	801,080	801,080	801,080	810,167	821,101	834,988	850,352	867,562
Total	850,361	860,705	860,705	860,705	869,792	880,726	894,613	909,977	927,187
Unassigned Cash as a % of Total Current Spending	193.7%	335.9%	335.9%	335.9%	339.7%	344.3%	350.1%	356.5%	363.8%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	86	0	0	0	0	0	0	0	0
539-State Grants	437	0	0	990	0	0	0	0	0
600-Charges For Services	940,595	751,308	751,308	758,906	791,808	800,646	809,614	818,707	827,936
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	20,988	12,381	12,381	12,381	12,337	16,173	22,311	25,380	29,216
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	807,992	967,546	967,546	967,546	957,400	992,600	1,023,100	1,038,300	1,056,100
CEMETERY OPERATING Total Revenues	1,770,098	1,731,235	1,731,235	1,739,823	1,761,545	1,809,419	1,855,025	1,882,387	1,913,252
Expenditures									
701-Personal Services	479,005	472,698	472,698	509,500	534,411	553,455	569,647	576,077	580,601
751-Supplies	27,831	47,490	47,490	31,608	35,600	36,011	36,427	36,850	37,279
800-Other Services And Charges	609,319	767,551	767,551	752,884	744,277	751,541	767,750	784,650	802,233
970-Capital Outlays	6,271	100,000	1,070,292	1,074,052	200,000	150,000	500,000	750,000	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	132,351	112,696	112,696	112,696	118,771	120,097	121,442	122,806	124,190
CEMETERY OPERATING Total Expenditures	1,254,777	1,500,435	2,470,727	2,480,740	1,633,059	1,611,104	1,995,266	2,270,383	1,544,303
CEMETERY OPERATING NET INCOME (LOSS)	515,321	230,800	(739,492)	(740,917)	128,486	198,315	(140,241)	(387,996)	368,949
Cash - Beginning of Year	1,072,171	1,587,492	1,587,492	1,587,492	846,575	975,061	1,173,376	1,033,135	645,139
Cash - End of Year	1,587,492	1,818,292	848,000	846,575	975,061	1,173,376	1,033,135	645,139	1,014,088
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	312,127	350,109	350,109	351,672	358,265	365,276	373,817	380,096	386,076
Assigned to Capital	1,104,919	1,329,919	359,627	355,867	480,867	655,867	480,867	55,867	380,867
Unassigned Cash	170,447	138,264	138,264	139,036	135,929	152,233	178,452	209,176	247,145
Total	1,587,492	1,818,292	848,000	846,575	975,061	1,173,376	1,033,135	645,139	1,014,088
Unassigned Cash as a % of Total Current Spending	13.7%	9.9%	9.9%	9.9%	9.5%	10.4%	11.9%	13.8%	16.0%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	358	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	999,842	688,937	858,937	964,099	993,000	1,059,940	1,087,813	1,116,445	1,145,854
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	10,110	6,053	6,053	3,053	4,217	5,529	7,627	8,676	9,987
671-Other Revenues	3,422	1,500	1,500	337	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
GOLF COURSE Total Revenues	1,013,732	696,490	866,490	967,489	997,217	1,065,469	1,095,440	1,125,121	1,155,841
Expenditures									
701-Personal Services	314,046	316,035	341,035	337,769	339,680	351,230	361,126	366,157	370,546
751-Supplies	130,823	96,245	163,245	131,620	141,361	137,015	140,877	144,852	148,945
800-Other Services And Charges	191,201	222,850	271,850	254,951	337,196	307,608	310,206	312,900	315,700
970-Capital Outlays	9,406	80,500	109,500	83,800	129,500	34,000	63,000	9,000	86,500
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	2,321	0	0	0	0	0
GOLF COURSE Total Expenditures	645,476	715,630	885,630	810,461	947,737	829,853	875,209	832,909	921,691
GOLF COURSE NET INCOME (LOSS)	368,256	(19,140)	(19,140)	157,028	49,480	235,616	220,231	292,212	234,150
Cash - Beginning of Year	271,045	639,301	639,301	639,301	796,329	845,809	1,081,425	1,301,656	1,593,868
Cash - End of Year	639,301	620,161	620,161	796,329	845,809	1,081,425	1,301,656	1,593,868	1,828,018
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	159,018	158,783	194,033	181,665	204,559	198,963	203,052	205,977	208,798
Assigned to Capital	480,284	461,379	426,129	614,664	641,250	882,462	1,098,604	1,387,891	1,619,220
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	639,301	620,161	620,161	796,329	845,809	1,081,425	1,301,656	1,593,868	1,828,018
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 2021	ADOPTED 2022	AMENDED 2022	Fiscal Year Estimate 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	47,179	0	0	0	0	0	0	0	0
580-Contribution from Local Units	7,703	0	0	0	0	0	0	0	0
600-Charges for Services	11,377,293	15,615,585	15,615,585	16,445,252	18,857,586	19,401,749	19,414,124	19,425,845	19,435,631
655-Fines & Forfeitures	317,790	384,000	384,000	410,088	409,000	409,000	409,000	409,000	409,000
664-Investment Income & Rentals	447,075	426,687	426,687	499,297	285,596	336,788	417,666	459,045	510,345
671-Other Revenues	166,995	38,000	38,000	175,868	28,400	28,742	29,094	29,457	29,831
Parking Operating Total Revenues	12,364,036	16,464,272	16,464,272	17,530,505	19,580,582	20,176,279	20,269,884	20,323,347	20,384,807
Expenditures									
701-Personal Services	3,867,459	4,705,915	4,705,915	3,926,681	4,818,621	5,087,020	5,313,232	5,415,943	5,461,008
751-Supplies	125,585	194,000	194,000	218,889	209,000	209,000	209,000	209,000	209,000
800-Other Services and Charges	7,924,007	8,688,891	8,688,891	8,404,378	9,169,434	9,738,715	9,923,245	10,132,175	10,352,148
970-Capital Outlays	111,813	145,000	145,000	172,048	169,000	169,000	169,000	169,000	169,000
990-Debt Service	832,989	934,925	934,925	934,925	855,751	767,793	675,752	578,884	488,784
995-Other Financing	1,619,255	1,590,000	1,590,000	1,890,000	2,240,000	1,265,000	1,865,000	1,365,000	2,365,000
Parking Operating Total Expenditures	14,481,108	16,258,731	16,258,731	15,546,921	17,461,806	17,236,528	18,155,229	17,870,002	19,044,940
Parking Operating NET INCOME (LOSS)	-2,117,072	205,541	205,541	1,983,584	2,118,776	2,939,751	2,114,655	2,453,345	1,339,867
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(2,520,000)	(1,945,257)	(1,945,257)	(1,945,257)	(1,937,765)	(1,993,199)	(1,830,000)	(1,880,000)	(1,930,000)
Net Other Sources & Uses	(2,520,000)	(1,945,257)	(1,945,257)	(1,945,257)	(1,937,765)	(1,993,199)	(1,830,000)	(1,880,000)	(1,930,000)
Net Change in Available Cash	(4,637,072)	(1,739,716)	(1,739,716)	38,327	181,011	946,552	284,655	573,345	(590,133)
Unrestricted Cash - Beginning of Year	15,364,178	10,727,106	10,727,106	10,727,106	10,765,433	10,946,444	11,892,996	12,177,651	12,750,996
Unrestricted Cash - End of Year	10,727,106	8,987,390	8,987,390	10,765,433	10,946,444	11,892,996	12,177,651	12,750,996	12,160,863
Reserve Targets									
Assigned to Operations - 25% of Total Spending	3,620,277	4,064,683	4,064,683	3,886,730	4,365,452	4,309,132	4,538,807	4,467,501	4,761,235
Unassigned Cash	7,106,829	4,922,707	4,922,707	6,878,703	6,580,993	7,583,864	7,638,844	8,283,496	7,399,628
Total	10,727,106	8,987,390	8,987,390	10,765,433	10,946,444	11,892,996	12,177,651	12,750,996	12,160,863
Unassigned Cash as a % of Total Expenditures	49.1%	30.3%	30.3%	44.2%	37.7%	44.%	42.1%	46.4%	38.9%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	0	0	4,973,375	0	0	0	0	0	0
664-Investment Income & Rentals	-305,995	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	1,479,255	1,750,000	1,750,000	1,750,000	2,400,000	1,425,000	2,025,000	1,525,000	2,525,000
Parking Capital Projects Total Revenues	1,173,260	1,750,000	6,723,375	1,750,000	2,400,000	1,425,000	2,025,000	1,525,000	2,525,000
Expenditures									
701-Personal Services	2,859	0	0	0	0	0	0	0	0
751-Supplies	31,757	0	0	0	0	0	0	0	0
800-Other Services and Charges	172,171	0	0	0	0	0	0	0	0
970-Capital Outlays	4,464,862	1,750,000	6,723,375	1,750,000	2,400,000	1,425,000	2,025,000	1,525,000	2,525,000
995-Other Financing	0	0	0	0	0	0	0	0	0
Parking Capital Projects Total Expenditures	4,671,649	1,750,000	6,723,375	1,750,000	2,400,000	1,425,000	2,025,000	1,525,000	2,525,000
Parking Capital Projects NET INCOME (LOSS)	-3,498,389	0	0	0	0	0	0	0	0
Restricted Cash - Beginning of Year	11,825,516	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127
Restricted Cash - End of Year	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127	8,327,127
Comprehensive Annual Financial Report Reconciliation:									
Ending Cash per Annual Report	8,327,127								
Assigned for Uncompleted Capital Projects	(8,327,127)								
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

CITY OF GRAND RAPIDS										
CAPITAL PROJECT DETAIL										
FY2023 FINAL FISCAL PLAN										
MOBILE GR AND PARKING SERVICES DEPARTMENT (546)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
5141	Parking Capital Projects	514116048	Access Cntl Equip Replace FY16	9760	Equipment	\$ 1,600,000	\$	\$	\$	\$
		514117062	Parking Expansion	9880	Construction In Progress	\$	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
		514117097	Gen Parking Projects	9880	Construction In Progress	\$ 500,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
		514118024	Asset Management	9880	Construction In Progress	\$	\$ 500,000	\$ 1,000,000	\$ 500,000	\$ 1,500,000
		514118026	Communications and IT	9805	Computer Equipment	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
		514119046	Transit Stop Improvements	9760	Equipment	\$	\$	\$ 100,000	\$ 100,000	\$ 100,000
		514119077	Pedestrian Hybrid Beacon	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		514121048	Micromobility Pilot	9880	Construction In Progress	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Grand Total						\$ 2,400,000	\$ 1,425,000	\$ 2,025,000	\$ 1,525,000	\$ 2,525,000

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
450-Licenses & Permits	52,777	45,000	45,000	48,043	49,518	49,518	49,518	49,518	49,518
501-Federal Grants	29,760	0	0	0	0	0	0	0	0
539-State Grants	33,810	0	0	16,190	0	0	0	0	0
600-Charges for Services	59,831,797	66,455,841	66,455,841	64,181,875	70,215,502	73,309,350	73,309,350	73,309,350	73,309,350
664-Investment Income & Rentals	710,926	621,519	621,519	592,504	541,580	671,108	878,354	981,977	1,111,505
671-Other Revenues	1,281,086	1,071,296	1,071,296	1,253,186	1,171,296	1,171,296	1,171,296	1,171,296	1,171,296
Sewer Disposal Operations Total Revenues	61,940,156	68,193,656	68,193,656	66,091,798	71,977,896	75,201,272	75,408,518	75,512,141	75,641,669
Expenditures									
701-Personal Services	10,865,813	12,225,192	12,225,192	11,561,114	13,254,217	13,882,894	14,423,880	14,662,535	14,751,095
751-Supplies	2,388,748	3,665,100	3,665,100	3,184,129	3,920,761	3,995,409	4,072,285	4,144,548	4,219,100
800-Other Services and Charges	16,248,184	18,774,271	18,774,271	18,977,391	18,903,607	22,011,433	19,078,850	19,236,020	18,795,871
970-Capital Outlays	421,126	1,137,000	1,137,000	1,043,025	1,180,800	1,285,000	690,000	607,000	562,000
990-Debt Service	13,130,542	13,950,137	13,950,137	13,142,041	10,674,550	10,091,044	9,571,650	9,109,663	8,616,991
995-Other Financing	3,355,000	2,041,000	2,491,000	4,335,000	10,414,000	10,582,000	15,253,000	4,822,000	3,017,000
Sewer Disposal Operations Total Expenditures	46,409,413	51,792,700	52,242,700	52,242,700	58,347,935	61,847,780	63,089,665	52,581,766	49,962,057
Sewer Disposal Operations NET INCOME (LOSS)	15,530,743	16,400,956	15,950,956	13,849,098	13,629,961	13,353,492	12,318,853	22,930,375	25,679,612
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(9,341,000)	(12,990,000)	(12,990,000)	(12,990,000)	(13,390,000)	(13,935,000)	(14,410,000)	(14,930,000)	(15,465,000)
Net Other Sources & Uses	(9,341,000)	(12,990,000)	(12,990,000)	(12,990,000)	(13,390,000)	(13,935,000)	(14,410,000)	(14,930,000)	(15,465,000)
Net Change in Available Cash	6,189,743	3,410,956	2,960,956	859,098	239,961	(581,508)	(2,091,147)	8,000,375	10,214,612
Unrestricted Cash - Beginning of Year	18,438,849	24,628,592	24,628,592	24,628,592	25,487,690	25,727,651	25,146,143	23,054,996	31,055,371
Unrestricted Cash - End of Year	24,628,592	28,039,548	27,589,548	25,487,690	25,727,651	25,146,143	23,054,996	31,055,371	41,269,983
Reserve Targets									
Assigned to Operations - 25% of Total Spending	11,602,353	12,948,175	13,060,675	13,060,675	14,586,984	15,461,945	15,772,416	13,145,442	12,490,514
Unassigned Cash	13,026,239	15,091,373	14,528,873	12,427,015	11,140,667	9,684,198	7,282,580	17,909,930	28,779,469
Total	24,628,592	28,039,548	27,589,548	25,487,690	25,727,651	25,146,143	23,054,996	31,055,371	41,269,983
Unassigned Cash as a % of Total Expenditures	28.1%	29.1%	27.8%	23.8%	19.1%	15.7%	11.5%	34.1%	57.6%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
539-State Grants	11,665,335	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-248,290	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	3,355,000	3,885,000	4,335,000	4,335,000	12,202,000	12,560,000	17,095,000	6,696,000	4,890,000
Sewer Replacement & Improvement Total Revenues	14,772,045	3,885,000	4,335,000	4,335,000	12,202,000	12,560,000	17,095,000	6,696,000	4,890,000
Expenditures									
701-Personal Services	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	7,856,545	3,885,000	4,335,000	4,335,000	12,202,000	12,560,000	17,095,000	6,696,000	4,890,000
Sewer Replacement & Improvement Total Expenditures	7,856,545	3,885,000	4,335,000	4,335,000	12,202,000	12,560,000	17,095,000	6,696,000	4,890,000
Sewer Replacement & Improvement NET INCOME (LOSS)	6,915,500	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	28,367,333	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833
Unrestricted Cash - End of Year	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833	35,282,833
Annual Comprehensive Financial Report Reconciliation:									
Ending Cash per Annual Report	35,282,833	0	0	0	0	0	0	0	0
Assigned for Uncompleted Capital Projects	(35,282,833)	0	0	0	0	0	0	0	0
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids MI
SEWAGE SYSTEM REVENUE BONDS 2020 (5908)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
664-Investment Income & Rentals	22,701	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	5,740,000	5,740,000	0	0	0	0	0	0
SDS Revenue Bonds Total Revenues	22,701	5,740,000	5,740,000	0	0	0	0	0	0
Expenditures									
970-Capital Outlays	9,516,133	5,740,000	5,740,000	6,675,608	0	0	0	0	0
SDS Revenue Bonds Total Expenditures	9,516,133	5,740,000	5,740,000	6,675,608	0	0	0	0	0
SDS Revenue Bonds NET INCOME (LOSS)	-9,493,432	0	0	-6,675,608	0	0	0	0	0
Other Sources & Uses of Cash									
Net Change in Available Cash	(9,493,431.76)	0	0	(6,675,608)	0	0	-	-	0
Unrestricted Cash - Beginning of Year	16,169,040	6,675,608	6,675,608	6,675,608	0	0	0	0	0
Unrestricted Cash - End of Year	6,675,608	6,675,608	6,675,608	0	0	0	0	0	0
Annual Comprehensive Financial Report Reconciliation:									
Ending Cash per Annual Report	6,675,608	0	0	0	0	0	0	0	0
Assigned for Uncompleted Capital Projects	(6,675,608)	0	0	0	0	0	0	0	0
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

CITY OF GRAND RAPIDS										
CAPITAL PROJECT DETAIL										
FY2023 FINAL FISCAL PLAN										
ENVIRONMENTAL SERVICES DEPARTMENT (527)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
5902	Sewer Improvement	590215225	Var Loc CIPP Rehab of S/S	9880	Construction In Progress	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
		590218038	Sewer Lateral Lining	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		590219050	Brandywine Sanit Trunk Sewer	9880	Construction In Progress	\$ 100,000	\$ 2,500,000	\$	\$	\$
		590222017	2522- Cascade/Kentwood Sanitary Trunk Sewer	9880	Construction In Progress	\$ 2,500,000	\$ 2,500,000	\$	\$	\$
		590222020	WRRF-Decant Pump Replacement	9880	Construction In Progress	\$ 50,000	\$ 50,000	\$	\$	\$
		590222023	Primary Tank Drive Replacement	9880	Construction In Progress	\$ 20,000	\$ 20,000	\$	\$	\$
		TEMP17023	2035-Godfrey Av-Oxford St to Market Av	9880	Construction In Progress	\$	\$	\$	\$ 2,000,000	\$
		TEMP17031	2041-Godfrey Avenue - Liberty Street to Oxford Street	9880	Construction In Progress	\$	\$	\$	\$ 2,341,000	\$
		TEMP17044	2516-Whiskey Creek Sanitary Trunk	9880	Construction In Progress	\$	\$ 200,000	\$ 3,700,000	\$	\$
		TEMP17140	1405-Berkshire St-Giddings Av to Kalamazoo Av	9880	Construction In Progress	\$	\$	\$	\$ 225,000	\$
		TEMP19015	1355-Lafayette Avenue - Fountain Street to Michigan Street	9880	Construction In Progress	\$	\$	\$	\$ 270,000	\$
		TEMP20004	2528-Kent Country Club Sanitary Trunk Sewer	9880	Construction In Progress	\$	\$	\$ 1,600,000	\$	\$
		590223025	2530-Burton/Breton Sanitary Trunk Sewer	9880	Construction In Progress	\$ 500,000	\$ 100,000	\$ 3,000,000	\$	\$
		590222045	7164-Grandville Avenue - Beacon Street to Franklin Street	9880	Construction In Progress	\$ 1,830,000	\$	\$	\$	\$
		TEMP21015	1749-Long Term Wet Weather	9880	Construction In Progress	\$	\$	\$	\$	\$ 3,500,000
		TEMP21016	44th/Eastern SE Collection Area	9880	Construction In Progress	\$	\$ 500,000	\$	\$	\$
		TEMP22073	Alpine Estates LS	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		TEMP22074	B St - Grandville to Caufield Alley	9880	Construction In Progress	\$	\$	\$ 305,000	\$	\$
		TEMP22075	Beacon St - GV to Caufield	9880	Construction In Progress	\$	\$	\$ 500,000	\$	\$
		TEMP22076	Beacon St - B St	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		590223040	CW Tank Upgrades	9880	Construction In Progress	\$ 80,000	\$	\$	\$	\$
		TEMP22079	Eaglecrest Lift Station Upgrades	9880	Construction In Progress	\$	\$ 150,000	\$	\$	\$
		590223026	East Lake LS Upgrades	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		TEMP22081	Eastern Ave LS Upgrades	9880	Construction In Progress	\$	\$	\$ 150,000	\$	\$
		590223030	Electrical Relays 42: Motors & Feeder Breakers	9880	Construction In Progress	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$
		590223032	Flow Meter Replacement	9880	Construction In Progress	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
		TEMP22084	Grandville - Clyde Park to Stolpe	9880	Construction In Progress	\$	\$ 200,000	\$	\$	\$
		590223033	HVAC Replacement	9880	Construction In Progress	\$ 180,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
		TEMP22087	Lift Station Upgrades	9880	Construction In Progress	\$	\$	\$	\$ 350,000	\$ 350,000
		590223034	MCC Replacements	9880	Construction In Progress	\$ 130,000	\$ 180,000	\$ 110,000	\$	\$
		TEMP22090	Medium Voltage Cable Replacement	9880	Construction In Progress	\$	\$	\$	\$ 300,000	\$ 300,000
		TEMP22091	Neland - Bates to Sherman	9880	Construction In Progress	\$	\$	\$ 1,000,000	\$	\$
		590223027	Orchard Vista LS Upgrade	9880	Construction In Progress	\$ 125,000	\$	\$	\$	\$
		590223028	Rickman LS Upgrades	9880	Construction In Progress	\$ 100,000	\$	\$	\$	\$
		590223041	Roof Replacements	9880	Construction In Progress	\$ 130,000	\$ 130,000	\$ 130,000	\$	\$
		590223029	South Final Tanks	9880	Construction In Progress	\$ 500,000	\$	\$	\$	\$
		TEMP22099	Thornapple LS Upgrades	9880	Construction In Progress	\$	\$ 200,000	\$	\$	\$
		TEMP22101	Valentine LS Upgrades	9880	Construction In Progress	\$	\$	\$ 100,000	\$	\$
		TEMP22102	Groundwater Treatment at WRRF	9880	Construction In Progress	\$	\$ 1,200,000	\$	\$	\$
		TEMP22104	Market Ave PS	9880	Construction In Progress	\$	\$	\$ 1,500,000	\$	\$
		TEMP22105	North-South UV Disinfection	9880	Construction In Progress	\$	\$	\$ 4,000,000	\$	\$
		590222029	Headworks Grit Pass	9880	Construction In Progress	\$ 3,500,000	\$ 3,500,000	\$	\$	\$
		590223031	Biodigester Spare Parts	9880	Construction In Progress	\$ 185,000	\$	\$	\$	\$
		590223035	Replace John Deere Gators	9880	Construction In Progress	\$ 30,000	\$ 30,000	\$ 30,000	\$	\$
		590223036	Replace Forklift Truck	9880	Construction In Progress	\$ 80,000	\$ 80,000	\$	\$	\$
		TEMP23031	GRANDVILLE AVE - HALL TO BEACON	9880	Construction In Progress	\$	\$	\$	\$ 390,000	\$
		TEMP23032	GRANDVILLE AVE - STOLPE TO HALL	9880	Construction In Progress	\$	\$	\$ 150,000	\$	\$
		590223037	North Secondary Air Compressor Replacement	9880	Construction In Progress	\$ 12,000	\$	\$	\$	\$

CITY OF GRAND RAPIDS										
CAPITAL PROJECT DETAIL										
FY2023 FINAL FISCAL PLAN										
ENVIRONMENTAL SERVICES DEPARTMENT (527)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
		590223038	North Secondary Scum Pump Replacement	9880	Construction In Progress	\$ 60,000	\$	\$	\$	\$
		590223039	PERB Flow Meter Replacement	9880	Construction In Progress	\$ 150,000	\$	\$	\$	\$
		590223042	Office space in basement of WRRF Administration Bldg	9880	Construction In Progress	\$ 50,000	\$	\$	\$	\$
		590222047	Robinson Rd - Youell to 150' E of Woodmere	9880	Construction In Progress	\$ 950,000	\$	\$	\$	\$
Grand Total						\$ 12,202,000	\$ 12,560,000	\$ 17,095,000	\$ 6,696,000	\$ 4,890,000

Grand Rapids MI WATER OPERATIONS (5910) STATEMENT OF OPERATIONS									
	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
450-Licenses & Permits	38,385	34,000	114,000	41,500	39,000	39,000	39,000	39,000	39,000
501-Federal Grants	37,777	2,474,500	0	0	0	0	0	0	0
600-Charges for Services	50,077,468	51,077,316	50,997,316	48,066,089	52,517,131	55,593,513	57,156,764	58,513,707	59,566,071
655-Fines & Forfeitures	1,059,189	950,000	950,000	1,000,000	950,000	950,000	950,000	950,000	950,000
664-Investment Income & Rentals	1,470,732	1,111,062	1,111,062	1,036,062	1,021,551	1,113,652	1,244,835	1,334,342	1,345,435
671-Other Revenues	101,606	5,000	5,000	61,764	5,000	5,000	5,000	5,000	5,000
695-Other Financing Sources	143,411	168,308	168,308	7,193,462	168,308	0	0	0	0
Water Operations Total Revenues	52,928,568	55,820,186	53,345,686	57,398,877	54,700,990	57,701,165	59,395,599	60,842,049	61,905,506
Expenditures									
701-Personal Services	11,758,961	13,436,831	13,436,831	11,616,702	13,654,383	14,258,312	14,749,577	14,942,621	15,011,337
751-Supplies	2,857,742	3,292,135	3,292,135	3,846,400	4,184,305	4,356,926	4,501,508	4,685,945	4,863,638
800-Other Services and Charges	13,560,327	17,401,663	16,719,363	15,227,841	15,367,435	16,467,467	17,357,438	17,527,875	16,881,786
970-Capital Outlays	423,355	996,850	947,150	1,002,332	969,400	1,083,827	1,095,657	1,092,090	717,261
990-Debt Service	5,502,680	6,332,679	6,382,679	6,332,679	6,684,884	6,538,668	6,391,464	6,212,854	5,940,042
995-Other Financing	5,921,105	12,972,557	8,561,877	9,616,877	12,314,207	14,985,006	6,650,331	14,314,683	13,129,564
Water Operations Total Expenditures	40,024,170	54,432,715	49,340,035	47,642,831	53,174,614	57,690,206	50,745,975	58,776,068	56,543,628
Water Operations NET INCOME (LOSS)	12,904,398	1,387,471	4,005,651	9,756,046	1,526,376	10,959	8,649,624	2,065,981	5,361,878
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(3,977,355)	(4,962,772)	(4,962,772)	(4,962,772)	(6,479,050)	(6,915,055)	(7,156,304)	(7,601,144)	(7,896,555)
Net Other Sources & Uses	(3,977,355)	(4,962,772)	(4,962,772)	(4,962,772)	(6,479,050)	(6,915,055)	(7,156,304)	(7,601,144)	(7,896,555)
Net Change in Available Cash	8,927,043	(3,575,301)	(957,121)	4,793,274	(4,952,674)	(6,904,096)	1,493,320	(5,535,163)	(2,534,677)
Unrestricted Cash - Beginning of Year	22,937,108	31,864,151	31,864,151	31,864,151	36,657,425	31,704,751	24,800,655	26,293,975	20,758,811
Unrestricted Cash - End of Year	31,864,151	28,288,850	30,907,030	36,657,425	31,704,751	24,800,655	26,293,975	20,758,811	18,224,135
Reserve Targets									
Assigned to Operations - 25% of Total Spending	10,006,042	13,608,179	12,335,009	11,910,708	13,293,654	14,422,552	12,686,494	14,694,017	14,135,907
Unassigned Cash	21,858,109	14,680,672	18,572,022	24,746,718	18,411,098	10,378,104	13,607,481	6,064,794	4,088,228
Total	31,864,151	28,288,850	30,907,030	36,657,425	31,704,751	24,800,655	26,293,975	20,758,811	18,224,135
Unassigned Cash as a % of Total Expenditures	54.6%	27.%	37.6%	51.9%	34.6%	18.%	26.8%	10.3%	7.2%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
664-Investment Income & Rentals	-404,033	0	0	0	0	0	0	0	0
695-Other Financing Sources	5,900,000	29,695,000	52,123,837	29,884,320	45,412,000	25,570,000	17,996,500	24,737,500	19,244,000
Water Replacement & Improvement Total Revenues	5,495,967	29,695,000	52,123,837	29,884,320	45,412,000	25,570,000	17,996,500	24,737,500	19,244,000
Expenditures									
970-Capital Outlays	8,693,032	29,695,000	52,123,837	29,884,320	45,412,000	25,570,000	17,996,500	24,737,500	19,244,000
Water Replacement & Improvement Total Expenditures	8,693,032	29,695,000	52,123,837	29,884,320	45,412,000	25,570,000	17,996,500	24,737,500	19,244,000
Water Replacement & Improvement NET INCOME (LOSS)	-3,197,066	0	0	0	0	0	0	0	0
Net Change in Available Cash	(3,197,066)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	26,102,543	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477
Unrestricted Cash - End of Year	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477	22,905,477

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
664-Investment Income & Rentals	23,184	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	23,184	0	0	0	0	0	0	0	0
Expenditures									
970-Capital Outlays	11,733,685	0	0	10,726,918	0	0	0	0	0
WSS Revenue Bonds Total Expenditures	11,733,685	0	0	10,726,918	0	0	0	0	0
WSS Revenue Bonds NET INCOME (LOSS)	-11,710,501	0	0	-10,726,918	0	0	0	0	0
Net Change in Available Cash	(11,710,501)	0	0	(10,726,918)	0	0	0	0	0
Unrestricted Cash - Beginning of Year	22,437,418	10,726,918	10,726,918	10,726,918	0	0	0	0	0
Unrestricted Cash - End of Year	10,726,918	10,726,918	10,726,918	0	0	0	0	0	0

CITY OF GRAND RAPIDS										
CAPITAL PROJECT DETAIL										
FY2023 FINAL FISCAL PLAN										
WATER DEPARTMENT (536)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
5911	Water Replacement	591117096	1375 - Watermain Oversizing	9880	Construction In Progress	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		591119061	Loop W/M at Leonard and Wilson	9880	Construction In Progress	\$	\$ 100,000	\$	\$	\$
		591120045	3460-Efficiency & Sustain Projs	9880	Construction In Progress	\$	\$	\$ 200,000	\$ 200,000	\$
		591122033	8159 - Large Valve Replacements	9880	Construction In Progress	\$ 200,000	\$ 200,000	\$	\$	\$
		591122038	8338 - North Yard Relocation	9880	Construction In Progress	\$	\$	\$ 250,000	\$	\$
		TEMP17189	5097-South Walker Watermain Phase 3	9880	Construction In Progress	\$	\$ 2,000,000	\$	\$	\$
		TEMP17200	1418-Cascade north river crossing	9880	Construction In Progress	\$	\$ 6,160,000	\$	\$	\$
		TEMP19114	1781-Omena - Burton to south - watermain replacement	9880	Construction In Progress	\$	\$ 700,000	\$	\$	\$
		TEMP19116	5249-Kendall St-Kalamazoo Av to Kent Ridge Dr	9880	Construction In Progress	\$	\$	\$ 800,000	\$	\$
		TEMP19125	4172-Freeman to Hall	9880	Construction In Progress	\$	\$	\$ 700,000	\$	\$
		TEMP19126	4647-2nd Street - Valley Avenue to Stocking Avenue	9880	Construction In Progress	\$	\$	\$	\$	\$ 814,000
		591122049	1414-Fuller Avenue - Ramona Street to Adams Street	9880	Construction In Progress	\$ 500,000	\$	\$	\$	\$
		TEMP19138	1933-Ann Street - Wilbert to Oakwood Avenue	9880	Construction In Progress	\$	\$	\$ 587,500	\$	\$
		591123043	4037-Emerald Avenue Leonard Street to Sweet Street	9880	Construction In Progress	\$ 1,300,000	\$	\$	\$	\$
		TEMP19147	6440-Stevens - Steele to Randolph	9880	Construction In Progress	\$	\$	\$ 1,000,000	\$	\$
		TEMP19150	5356-Okemos Drive - Annchester Drive to Tekonsha Road	9880	Construction In Progress	\$	\$	\$ 875,000	\$	\$
		TEMP20075	5865-LMFP Low Lift PS - Pumps 1 and 2 Motor Replacement	9880	Construction In Progress	\$	\$	\$	\$ 4,790,000	\$
		TEMP20077	5900-Alger Tank - Inspect, Paint and Restore	9880	Construction In Progress	\$	\$ 500,000	\$	\$	\$
		591122047	7896-ROBINSON - YOUELL TO PLYMOUTH	9880	Construction In Progress	\$ 750,000	\$	\$	\$	\$
		591123044	4055 - Intermediate Pressure District Elevated Storage Tank	9880	Construction In Progress	\$ 5,750,000	\$	\$	\$	\$
		TEMP20103	8230-LMFP Annual Electrical Improvements	9880	Construction In Progress	\$	\$	\$	\$ 1,655,000	\$
		591123045	8154-PRV Replacements 36th/28th	9880	Construction In Progress	\$ 493,000	\$ 400,000	\$	\$	\$
		591122048	7346-Wealthy Street Ethel Avenue to Woodmere Avenue	9880	Construction In Progress	\$ 420,000	\$	\$	\$	\$
		TEMP20107	8232-LMFP Annual Electrical Improvements	9880	Construction In Progress	\$	\$ 1,834,000	\$	\$	\$
		TEMP20113	8180-O'Brien Maynard to Sunset Hills	9880	Construction In Progress	\$	\$ 800,000	\$	\$	\$
		TEMP20114	8212-Four Mile Rd Watermain	9880	Construction In Progress	\$	\$ 1,000,000	\$	\$	\$
		TEMP20116	3434-Water Lake Transmission Line Restoration	9880	Construction In Progress	\$	\$	\$ 100,000	\$	\$
		TEMP20117	1426-Garfield Ave Butterworth to Fulton	9880	Construction In Progress	\$	\$	\$ 444,000	\$	\$
		TEMP20118	8156-PRV Replacements Cascade Reg D	9880	Construction In Progress	\$	\$	\$ 370,000	\$ 300,000	\$
		TEMP20119	4304-Sherman St Giddings Ave to Norwood Ave	9880	Construction In Progress	\$	\$	\$	\$	\$ 400,000
		TEMP20120	5377-Fruitwood Covell to Woodcrest	9880	Construction In Progress	\$	\$	\$ 500,000	\$	\$
		TEMP20123	7967-Wealthy Richard Terrace to Ethel	9880	Construction In Progress	\$	\$	\$ 280,000	\$	\$
		591123046	8150-LMFP Treatment Improvements	9880	Construction In Progress	\$ 1,000,000	\$	\$	\$	\$
		TEMP22032	7866-Division - Michigan to Fulton	9880	Construction In Progress	\$	\$	\$ 1,000,000	\$	\$
		TEMP22039	1405-Berkshire Street - Giddings Avenue to Kalamazoo Avenue	9880	Construction In Progress	\$	\$	\$	\$ 1,500,000	\$
		591122036	8370-Cascade Burger Plat PFAS Project (Burger, Tripoli,	9880	Construction In Progress	\$ 2,400,000	\$	\$	\$	\$
		TEMP22061	8372-Cascade Burger Plat PFAS Project (Oak Tree, Maplecrest	9880	Construction In Progress	\$	\$ 2,300,000	\$	\$	\$
		TEMP22063	8222-Wealthy - Benjamin to Richard Terrace	9880	Construction In Progress	\$	\$	\$	\$ 300,000	\$
		TEMP22064	7170-Grandville - Stolpe to Hall	9880	Construction In Progress	\$	\$	\$ 600,000	\$	\$
		TEMP22065	8333-Jefferson - Franklin to Logan	9880	Construction In Progress	\$	\$	\$	\$ 650,000	\$

CITY OF GRAND RAPIDS										
CAPITAL PROJECT DETAIL										
FY2023 FINAL FISCAL PLAN										
WATER DEPARTMENT (536)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
		TEMP22067	8328-Butterworth - Marion to Lane (Hogadone)	9880	Construction In Progress	\$	\$	\$	\$	\$ 375,000
		TEMP22068	2035-Godfrey Avenue - Oxford Street to Market Avenue	9880	Construction In Progress	\$	\$	\$	\$ 3,000,000	\$
		TEMP22070	1391-Millbank Street - Giddings Avenue to Newcastle Ave	9880	Construction In Progress	\$	\$	\$	\$ 750,000	\$
		TEMP22071	5225-Plymouth - Burton south to RR	9880	Construction In Progress	\$	\$	\$	\$ 1,500,000	\$
		591122065	8479 - Jackson St - Lane to Jackson Place	9880	Construction In Progress	\$ 450,000	\$	\$	\$	\$
		TEMP23018	7175 - Grandville - Hall to Beacon	9880	Construction In Progress	\$	\$	\$	\$ 750,000	\$
		TEMP23020	8464 - Buchanan - Corinne to Stewart	9880	Construction In Progress	\$	\$	\$	\$	\$ 900,000
		TEMP23021	Leonard Crahan WM - Crahan - Bradford to Leonard, Leonard -	9880	Construction In Progress	\$	\$	\$	\$	\$ 2,600,000
		TEMP23023	4588 - Alger - Division to Madison	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,100,000
		TEMP23024	8178 - Wealthy - Fuller to Benjamin	9880	Construction In Progress	\$	\$	\$	\$	\$ 280,000
		TEMP23036	8148 - LMFP Chemical Unloading Improvements	9880	Construction In Progress	\$	\$	\$	\$	\$ 1,100,000
		TEMP23037	7963 - Butterworth - Lane to Hogadone	9880	Construction In Progress	\$	\$	\$	\$	\$ 275,000
		TEMP23038	8475 - LMFP Carbon Feed System Improvements	9880	Construction In Progress	\$	\$	\$	\$	\$ 6,350,000
	Water Replacement Total					\$ 13,313,000	\$ 16,044,000	\$ 7,756,500	\$ 15,445,000	\$ 14,244,000
5912	Water Improvement	TEMP17249	5010 Fremont Av-3rd St to 4th St	9880	Construction In Progress	\$	\$ 175,000	\$	\$	\$
		591220042L	5922-LMFP Residuals Improvements	9880	Construction In Progress	\$ 19,600,000	\$	\$	\$	\$
		TEMP18161	4665-Boston-Calvin to Plymouth	9880	Construction In Progress	\$	\$	\$ 1,575,000	\$	\$
		591223047L	4287-Giddings Avenue - Burton Street to Boston Street	9880	Construction In Progress	\$ 1,800,000	\$	\$	\$	\$
		TEMP20088	7973-Hall - Madison to Eastern	9880	Construction In Progress	\$	\$ 800,000	\$	\$	\$
		TEMP20112	7159-Grandville Clyde Park to Stolpe	9880	Construction In Progress	\$	\$ 650,000	\$	\$	\$
		TEMP20122	7970-Burton Eastern to Kalamazoo	9880	Construction In Progress	\$	\$	\$ 1,900,000	\$	\$
		591223048L	8198-Plainfield Helena to Ellsmere	9880	Construction In Progress	\$ 3,071,000	\$	\$	\$	\$
		TEMP20129	5564-Eleanor Plainfield to Emerald	9880	Construction In Progress	\$	\$ 1,551,000	\$	\$	\$
		591223049L	8201-Page Carrier Plainfield Lister	9880	Construction In Progress	\$ 1,128,000	\$	\$	\$	\$
		TEMP20137	1329-Burton Division to Eastern	9880	Construction In Progress	\$	\$	\$ 1,765,000	\$	\$
		TEMP22022	8354-FY26 Rotomill Projects - Lead Service Line Replacements	9880	Construction In Progress	\$	\$	\$	\$ 5,000,000	\$
		591222042M	8346-2023 Rotomill Projects - Lead Service Replacements	9880	Construction In Progress	\$ 5,000,000	\$	\$	\$	\$
		TEMP22031	8349-2024 Rotmill Lead Service Line Replacements	9880	Construction In Progress	\$	\$ 5,000,000	\$	\$	\$
		TEMP22034	8352-2025 Rotmill Lead Service Line Replacements	9880	Construction In Progress	\$	\$	\$ 5,000,000	\$	\$
		TEMP22035	4352-Oakwood Avenue - Knapp Street to 3 Mile Road	9880	Construction In Progress	\$	\$	\$	\$ 1,585,000	\$
		TEMP22037	4047-VALLEY - 4TH TO BRIDGE, 3RD - VALLEY TO GARFIELD	9880	Construction In Progress	\$	\$	\$	\$ 1,357,500	\$
		TEMP22069	8220-Buchanan - Hall to Corinne	9880	Construction In Progress	\$	\$	\$	\$ 1,350,000	\$
		TEMP22072	4051-VALLEY - BRIDGE TO FULTON; JACKSON - VALLEY TO GARFIEL	9880	Construction In Progress	\$	\$ 1,350,000	\$	\$	\$
		591222045L	Grandville - Franklin to Beacon	9880	Construction In Progress	\$ 1,500,000	\$	\$	\$	\$
		TEMP23022	8468 - FY27-Rotomill Project - Lead Service Line Replacement	9880	Construction In Progress	\$	\$	\$	\$	\$ 5,000,000
	Water Improvement Total					\$ 32,099,000	\$ 9,526,000	\$ 10,240,000	\$ 9,292,500	\$ 5,000,000
Grand Total						\$ 45,412,000	\$ 25,570,000	\$ 17,996,500	\$ 24,737,500	\$ 19,244,000



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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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	350,675	0	689,845	627,304	0	0	0	0	0
539-State Grants	68,294	0	100,000	100,255	0	0	0	0	0
580-Contribution from Local Units	155,400	0	474,879	102,500	0	0	0	0	0
600-Charges For Services	101,057	0	80,000	68,500	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	99,830	0	198,855	198,855	0	0	0	0	0
61ST DISTRICT COURT GRANTS Total Revenues	775,256	0	1,543,579	1,097,414	0	0	0	0	0
Expenditures									
701-Personal Services	278,494	0	683,892	367,500	0	0	0	0	0
751-Supplies	77,908	0	106,190	108,227	0	0	0	0	0
800-Other Services And Charges	432,688	0	736,727	722,351	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	16,770	14,490	0	0	0	0	0
61ST DISTRICT COURT GRANTS Total Expenditures	789,090	0	1,543,579	1,212,568	0	0	0	0	0
61ST DISTRICT COURT GRANTS NET INCOME (LOSS)	(13,834)	0	0	(115,154)	0	0	0	0	0
Fund Balance - Beginning of Year	272,446	258,612	258,612	258,612	143,458	143,458	143,458	143,458	143,458
Fund Balance - End of Year	258,612	258,612	258,612	143,458	143,458	143,458	143,458	143,458	143,458
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	118,364	0	231,537	181,885	0	0	0	0	0
Unassigned Fund Balance	140,249	258,612	27,075	(38,427)	143,458	143,458	143,458	143,458	143,458
Total	258,612	258,612	258,612	143,458	143,458	143,458	143,458	143,458	143,458
Unassigned Fund Balance as a % of Total Current Spending	17.8%	#DIV/0!	1.8%	-3.2%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Community Development Program (2733)</u>									
Revenues									
501-Federal Grants	6,266,190	4,127,276	4,127,276	4,127,276	4,043,900	4,049,580	4,043,900	4,043,900	4,043,900
655-Fines & Forfeitures	485	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	5,787	0	0	0	0	0	0	0	0
671-Other Revenues	478,080	519,067	871,601	824,362	632,842	670,205	741,157	777,567	791,380
695-Other Financing Sources	501,566	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Community Development Program Total Revenues	7,252,108	5,146,343	5,498,877	5,451,638	5,176,742	5,219,785	5,285,057	5,321,467	5,335,280
Expenditures									
701-Personal Services	960,768	1,161,475	762,084	997,352	1,243,545	1,310,584	1,368,804	1,396,456	1,399,256
751-Supplies	14,631	25,100	25,100	23,200	28,254	28,254	28,254	28,254	28,254
800-Other Services and Charges	4,877,448	2,928,671	3,336,108	2,914,127	2,931,007	2,907,011	2,914,063	2,922,821	2,933,834
970-Capital Outlays	98,534	6,897	6,897	10,897	5,000	5,000	5,000	5,000	5,000
995-Other Financing	1,368,688	1,024,200	1,368,688	1,368,688	968,936	968,936	968,936	968,936	968,936
Community Development Program Total Expenditures	7,320,069	5,146,343	5,498,877	5,314,264	5,176,742	5,219,785	5,285,057	5,321,467	5,335,280
Community Development Program NET INCOME (LOSS)	(67,961)	0	0	137,374	0	0	0	0	0
Beginning Fund Balance	1,325,822	1,257,861	1,257,861	1,257,861	1,395,235	1,395,235	1,395,235	1,395,235	1,395,235
Ending Fund Balance	1,257,861	1,257,861	1,257,861	1,395,235	1,395,235	1,395,235	1,395,235	1,395,235	1,395,235

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Fire Grants (2732)</u>									
Revenues									
501-Federal Grants	697,353	0	751,271	746,263	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	60,911	60,911	0	0	0	0	0
Fire Grants Total Revenues	697,353	0	812,182	807,174	0	0	0	0	0
Expenditures									
701-Personal Services	266,511	0	14,200	13,854	0	0	0	0	0
751-Supplies	2,159	0	208,058	113,287	0	0	0	0	0
800-Other Services and Charges	208,680	0	76,281	56,408	0	0	0	0	0
970-Capital Outlays	353,429	0	513,643	319,867	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Fire Grants Total Expenditures	830,779	0	812,182	503,416	0	0	0	0	0
Fire Grants NET INCOME (LOSS)	(133,426)	0	0	303,758	0	0	0	0	0
Beginning Fund Balance	(161,652)	(295,078)	(295,078)	(295,078)	8,680	8,680	8,680	8,680	8,680
Ending Fund Balance	(295,078)	(295,078)	(295,078)	8,680	8,680	8,680	8,680	8,680	8,680

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Home Investment Partnership (2734)</u>									
Revenues									
501-Federal Grants	1,077,320	1,277,660	5,908,329	5,908,329	1,407,003	1,404,531	1,412,314	1,417,960	1,417,940
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	97,756	0	97,757	83,217	197,214	0	0	0	0
Home Investment Partnership Total Revenues	1,175,076	1,277,660	6,006,086	5,991,546	1,604,217	1,404,531	1,412,314	1,417,960	1,417,940
Expenditures									
701-Personal Services	100,830	115,020	588,465	579,316	110,499	118,495	126,278	131,924	131,904
751-Supplies	0	0	0	188	2,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	1,269,505	1,162,640	5,417,621	5,376,241	1,491,718	1,284,036	1,284,036	1,284,036	1,284,036
995-Other Financing	0	0	0	0	0	0	0	0	0
Home Investment Partnership Total Expenditures	1,370,335	1,277,660	6,006,086	5,955,745	1,604,217	1,404,531	1,412,314	1,417,960	1,417,940
Home Investment Partnership NET INCOME (LOSS)	(195,259)	0	(0)	35,801	0	0	0	0	0
Beginning Fund Balance	195,259	-	-	-	35,801	35,801	35,801	35,801	35,801
Ending Fund Balance	-	-	(0)	35,801	35,801	35,801	35,801	35,801	35,801

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Lead Hazard Control/Reduction (2735)</u>									
Revenues									
501-Federal Grants	1,390,707	0	1,000,000	1,000,000	0	0	0	0	0
655-Fines & Forfeitures	162	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	25	0	0	0	0	0	0	0	0
671-Other Revenues	156,254	0	138,074	104,316	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Lead Hazard Control/Reduction Total Revenues	1,547,148	0	1,138,074	1,104,316	0	0	0	0	0
Expenditures									
701-Personal Services	335,169	0	161,983	159,392	0	0	0	0	0
751-Supplies	2,525	0	0	0	0	0	0	0	0
800-Other Services and Charges	1,056,148	0	976,091	978,302	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Lead Hazard Control/Reduction Total Expenditures	1,393,842	0	1,138,074	1,137,694	0	0	0	0	0
Lead Hazard Control/Reduction NET INCOME (LOSS)	153,306	0	0	(33,378)	0	0	0	0	0
Beginning Fund Balance	132,217	285,523	285,523	285,523	252,145	252,145	252,145	252,145	252,145
Ending Fund Balance	285,523	285,523	285,523	252,145	252,145	252,145	252,145	252,145	252,145

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Other Grants (2730)</u>									
Revenues									
501-Federal Grants	232,846	124,065	704,065	674,325	143,884	143,884	143,884	143,884	143,884
539-State Grants	117,066	0	0	0	0	0	0	0	0
600-Charges for Services	7,500	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	1,127,852	0	2,007,914	1,486,421	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Other Grants Total Revenues	1,485,264	124,065	2,711,979	2,160,746	143,884	143,884	143,884	143,884	143,884
Expenditures									
701-Personal Services	1,067,170	0	1,013,496	714,276	0	0	0	0	0
751-Supplies	41,731	0	22,531	4,321	0	0	0	0	0
800-Other Services and Charges	569,392	124,065	1,718,117	1,372,179	143,884	143,884	143,884	143,884	143,884
970-Capital Outlays	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Other Grants Total Expenditures	1,678,293	124,065	2,754,143	2,090,776	143,884	143,884	143,884	143,884	143,884
Other Grants NET INCOME (LOSS)	(193,029)	0	(42,164)	69,970	0	0	0	0	0
Beginning Fund Balance	267,079	74,050	74,050	74,050	144,020	144,020	144,020	144,020	144,020
Ending Fund Balance	74,050	74,050	31,886	144,020	144,020	144,020	144,020	144,020	144,020

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Police Grants (2731)</u>									
Revenues									
501-Federal Grants	233,868	0	192,612	189,457	0	0	0	0	0
539-State Grants	355,856	0	464,997	368,402	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	365,684	0	224,184	224,184	0	0	0	0	0
Police Grants Total Revenues	955,408	0	881,793	782,043	0	0	0	0	0
Expenditures									
701-Personal Services	717,689	0	503,381	431,854	0	0	0	0	0
751-Supplies	13,410	0	19,617	12,962	0	0	0	0	0
800-Other Services and Charges	176,060	0	333,709	247,451	0	0	0	0	0
970-Capital Outlays	0	0	25,086	25,086	0	0	0	0	0
998-Special Items	30	0	0	0	0	0	0	0	0
Police Grants Total Expenditures	907,189	0	881,793	717,353	0	0	0	0	0
Police Grants NET INCOME (LOSS)	48,219	0	0	64,690	0	0	0	0	0
Beginning Fund Balance	(96,710)	(48,491)	(48,491)	(48,491)	16,199	16,199	16,199	16,199	16,199
Ending Fund Balance	(48,491)	(48,491)	(48,491)	16,199	16,199	16,199	16,199	16,199	16,199



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FUND DESCRIPTIONS - INTERNAL SERVICE FUNDS

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

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

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 maintaining 1,500 pieces of equipment with a replacement value of approximately \$50 million. The Stockroom maintains approximately 3,282 SKUs of inventory which is valued at close to \$700,000. 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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	9,318	0	0	0	0	0	0	0	0
600 Charges For Services	1,925,158	2,079,275	2,079,275	1,780,316	1,835,129	1,927,101	2,012,032	2,087,561	2,086,636
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	2,872	1,233	1,233	1,233	1,324	1,735	2,394	2,723	3,135
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	1,937,348	2,080,508	2,080,508	1,781,549	1,836,453	1,928,836	2,014,426	2,090,284	2,089,771
EXPENDITURES									
<u>Customer Service (6110)</u>									
701 Personal Services	1,337,335	1,522,645	1,393,705	1,193,803	1,224,760	1,282,501	1,327,248	1,346,850	1,360,413
751 Supplies	9,761	4,750	4,750	4,600	4,750	4,750	4,750	4,750	4,750
800 Other Services And Charges	549,177	520,388	520,388	537,213	490,410	463,987	473,440	484,934	498,126
970 Capital Outlay	11,843	9,792	9,792	9,792	9,792	9,988	10,188	10,391	10,454
990 Debt Service	0	0	0	0	0	0	0	0	0
996 Appropriation Lapse	0	0	0	0	0	0	0	0	0
999 Transfers Out	0	0	0	0	0	0	0	0	0
Customer Service Total Expenditures	1,908,116	2,057,575	1,928,635	1,745,408	1,729,712	1,761,226	1,815,626	1,846,925	1,873,743
Customer Service NET INCOME (LOSS)	29,232	22,933	151,873	36,141	106,741	167,610	198,800	243,359	216,028
Unrestricted Cash - Beginning of Year	202,300	231,532	231,532	231,532	267,673	374,414	542,024	740,824	984,183
Unrestricted Cash - End of Year	231,532	254,465	383,405	267,673	374,414	542,024	740,824	984,183	1,200,211
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	477,029	514,394	482,159	436,352	432,428	440,307	453,907	461,731	468,436
Assigned to Capital (Remaining Website Project Funding)	162,777	162,777	162,777	162,777	162,777	162,777	162,777	162,777	162,777
Unassigned Cash	(408,274)	(422,706)	(261,531)	(331,456)	(220,791)	(61,060)	124,141	359,675	568,998
Total	231,532	254,465	383,405	267,673	374,414	542,024	740,824	984,183	1,200,211
Unassigned Cash as a % of Total Current Spending	-21.4%	-20.5%	-13.6%	-19.0%	-12.8%	-3.5%	6.8%	19.5%	30.4%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
450-Licenses & Permits	270,138	164,000	164,000	178,000	173,000	179,500	186,000	192,500	199,000
501-Federal Grants	5,658	0	0	0	0	0	0	0	0
600-Charges for Services	5,622,294	5,531,973	5,531,973	4,982,638	6,772,942	5,759,384	6,662,233	5,859,716	4,563,988
664-Investment Income & Rentals	5,786	51,691	51,691	51,691	34,249	44,898	61,937	70,456	81,106
671-Other Revenues	0	0	0	0	0	0	0	0	0
Engineering Services Total Revenues	5,903,876	5,747,664	5,747,664	5,212,329	6,980,191	5,983,782	6,910,170	6,122,672	4,844,094
Expenditures									
701-Personal Services	3,866,458	4,706,855	4,706,855	3,977,312	4,901,951	5,096,261	5,269,202	5,339,382	5,334,515
726-Supplies	79,127	102,359	102,359	99,159	130,913	145,151	144,945	154,460	143,197
800-Other Services and Charges	1,225,547	1,284,973	1,284,973	1,244,825	1,413,543	1,278,195	1,314,608	1,360,376	1,361,005
970-Capital Outlays	69,501	60,000	60,000	70,000	20,000	0	0	35,000	0
995-Other Financing	2,309	2,692	2,692	2,692	1,787	1,846	1,907	1,970	2,035
Engineering Services Total Expenditures	5,242,942	6,156,879	6,156,879	5,393,988	6,468,194	6,521,453	6,730,662	6,891,188	6,840,752
Engineering Services NET INCOME (LOSS)	660,934	-409,215	-409,215	-181,659	511,997	-537,671	179,508	-768,516	-1,996,658
Unrestricted Cash - Beginning of Year	4,324,257	4,985,191	4,985,191	4,985,191	4,803,532	5,315,529	4,777,858	4,957,366	4,188,850
Unrestricted Cash - End of Year	4,985,191	4,575,976	4,575,976	4,803,532	5,315,529	4,777,858	4,957,366	4,188,850	2,192,192
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,310,736	1,539,220	1,539,220	1,348,497	1,617,049	1,630,363	1,682,666	1,722,797	1,710,188
Unassigned Cash	3,674,456	3,036,756	3,036,756	3,455,035	3,698,481	3,147,495	3,274,701	2,466,053	482,004
Total	4,985,191	4,575,976	4,575,976	4,803,532	5,315,529	4,777,858	4,957,366	4,188,850	2,192,192
Unassigned Cash as a % of Total Current Spending	70.1%	49.3%	49.3%	64.1%	57.2%	48.3%	48.7%	35.8%	7.%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	207,002	0		0	0				
600-Charges for Services	5,166,808	4,905,205	4,905,205	5,258,656	4,623,003	4,783,130	4,970,373	5,238,813	5,657,623
664-Investment Income & Rentals	214,695	232,733	232,733	217,301	598,659	622,228	649,991	679,428	722,127
671-Other Revenues	3,839	0		0	0				
695-Other Financing Sources	0	0		0	0	0	0	0	0
Facilities Mgmt-Operating Total Revenues	5,592,344	5,137,938	5,137,938	5,475,957	5,221,662	5,405,358	5,620,364	5,918,241	6,379,750
Expenditures									
701-Personal Services	1,726,544	1,855,026	1,855,026	1,734,467	1,828,998	1,900,629	1,959,580	1,981,070	1,988,573
751-Supplies	134,653	205,699	205,699	187,050	205,699	215,124	224,999	235,344	246,186
800-Other Services and Charges	3,307,710	3,396,540	3,396,540	3,394,356	3,465,831	3,502,492	3,603,062	3,707,767	3,816,727
970-Capital Outlays	33,179	58,000	58,000	58,449	59,852	59,241	66,782	62,191	63,345
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	-54,791	-54,791	0	-55,484	-57,376	-59,274	-62,233	-62,973
Facilities Mgmt-Operating Total Expenditures	5,202,086	5,460,474	5,460,474	5,374,322	5,504,896	5,620,110	5,795,149	5,924,139	6,051,858
Facilities Mgmt-Operating NET INCOME (LOSS)	390,259	-322,536	-322,536	101,635	-283,234	-214,752	-174,785	-5,898	327,892
Unrestricted Cash - Beginning of Year	2,055,312	2,445,571	2,445,571	2,445,571	2,547,206	2,263,972	2,049,220	1,874,435	1,868,537
Unrestricted Cash - End of Year	2,445,571	2,123,035	2,123,035	2,547,206	2,263,972	2,049,220	1,874,435	1,868,537	2,196,429
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,300,521	1,365,119	1,365,119	1,343,581	1,376,224	1,405,028	1,448,787	1,481,035	1,512,965
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	34,555	69,110	103,665	138,220	172,775
Unassigned Cash	1,145,050	757,917	757,917	1,203,626	853,193	575,083	321,983	249,282	510,690
Total	2,445,571	2,123,035	2,123,035	2,547,206	2,263,972	2,049,220	1,874,435	1,868,537	2,196,429
Unassigned Cash as a % of Total Current Spending	22.0%	13.9%	13.9%	22.4%	15.5%	10.2%	5.6%	4.2%	8.4%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	0	0	90,774	0	0	0	0	0	0
580-Contribution from Local Units	299,238	24,115	24,115	0	47,595	34,110	56,087	150,255	266,618
600-Charges for Services	1,789,023	1,838,245	1,838,245	1,727,590	1,883,246	1,930,327	1,978,585	2,028,050	2,078,751
664-Investment Income & Rentals	69,117	60,394	60,394	60,394	49,721	65,181	89,917	102,285	117,745
671-Other Revenues	3,810	0	0	0	0	0	0	0	0
Facilities Management-Capital Total Revenues	2,161,188	1,922,754	2,013,528	1,787,984	1,980,562	2,029,618	2,124,589	2,280,590	2,463,114
Expenditures									
701-Personal Services	147	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	1,452,352	1,160,109	1,871,970	1,781,196	1,665,639	1,719,335	2,030,091	1,969,514	2,078,752
995-Other Financing	20,000	0	0	0	0	0	0	0	0
Facilities Management-Capital Total Expenditures	1,472,499	1,160,109	1,871,970	1,781,196	1,665,639	1,719,335	2,030,091	1,969,514	2,078,752
Facilities Management-Capital NET INCOME (LOSS)	688,689	762,645	141,559	6,789	314,923	310,283	94,498	311,076	384,362
Unrestricted Cash - Beginning of Year	5,772,886	6,461,575	6,461,575	6,461,575	6,468,364	6,783,287	7,093,570	7,188,068	7,499,144
Unrestricted Cash - End of Year	6,461,575	7,224,220	6,603,134	6,468,364	6,783,287	7,093,570	7,188,068	7,499,144	7,883,506
Summary of Reserves									
Ending Unrestricted Cash	6,461,575	7,224,220	6,603,134	6,468,364	6,783,287	7,093,570	7,188,068	7,499,144	7,883,506
Assigned for Working Capital Projects	-6,461,575	-7,224,220	-6,603,134	-6,468,364	-6,783,287	-7,093,570	-7,188,068	-7,499,144	-7,883,506
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

CITY OF GRAND RAPIDS										
CAPITAL PROJECT DETAIL										
FY2023 FINAL FISCAL PLAN										
FACILITIES DEPARTMENT (265)										
						FY2023	FY2024	FY2025	FY2026	FY2027
Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Proposed	Forecast	Forecast	Forecast	Forecast
6311	Facilities Management-Capital	TEMP17041	Exterior facade repairs at City Hall	9750	Building	\$ 1,060,388	\$	\$ 310,631	\$ 326,163	\$ 342,471
		TEMP17043	Annual Heat pump replacement at the Police Admin facility	9750	Building	\$	\$ 197,500	\$ 229,688	\$ 222,930	\$ 235,430
		TEMP17048	Annual flooring replacement following asset mgmt schedule	9750	Building	\$ 121,768	\$ 124,812	\$ 127,932	\$ 131,131	\$ 134,409
		TEMP17049	Annual interior finishes and paint following paint schedule	9750	Building	\$ 116,920	\$ 119,226	\$ 121,827	\$ 121,434	\$ 123,030
		TEMP17063	Roof replacement at the Fleet Management fuel island/canopy	9750	Building	\$	\$ 105,469	\$ 193,750	\$	\$
		TEMP17070	Parking lot repair / replacement at the PSC	9750	Building	\$	\$ 480,925	\$	\$	\$
		TEMP17071	Overhead Door replacement at the Community Archives facility	9750	Building	\$	\$	\$ 51,250	\$	\$
		TEMP17089	Police parking garage inspection and construction	9750	Building	\$	\$ 241,609	\$	\$ 235,106	\$
		TEMP17104	Concrete pad replacement of Monroe entrance of City/County	9750	Building	\$	\$	\$ 151,177	\$	\$
		TEMP17119	Roof restoration on the East building of the Community Arch	9750	Building	\$	\$	\$	\$	\$ 254,450
		TEMP17124	Range house repair/concrete at the Pistol Range facility	9750	Building	\$	\$ 22,294	\$	\$	\$
		TEMP18198	Upgrade existing lighting control system at the City / Count	9750	Building	\$	\$ 90,000	\$	\$	\$
		TEMP19002	Parking lot replacement at the Development Center facility	9750	Building	\$ 175,775	\$ 275,000	\$	\$	\$
		TEMP19022	Roof restoration at the Bridgeview warehouse	9750	Building	\$	\$	\$	\$ 133,750	\$
		TEMP19214	Building security replacements Public Service Center	9750	Building	\$	\$ 62,500	\$	\$	\$ 62,500
		TEMP19216	Building security replacements Bridgeview	9750	Building	\$ 62,500	\$	\$	\$	\$
		TEMP21009	Replace Motor Pool sump pumps at the Police Administration	9750	Building	\$	\$	\$ 68,750	\$	\$
		TEMP22008	Security camera and building security replacements CARC	9750	Building	\$	\$	\$ 62,500	\$	\$
		TEMP22009	Security system upgrades at Police Admin	9750	Building	\$	\$	\$ 160,156	\$	\$
		TEMP22011	Roof restoration of the Public Service Storage facility	9750	Building	\$	\$	\$ 487,430	\$	\$
		TEMP22013	Building security and camera replacements at 1120 Monroe	9750	Building	\$	\$	\$	\$ 62,500	\$
		TEMP22015	Replace emergency generator at 201 Market	9750	Building	\$	\$	\$	\$ 331,500	\$
		TEMP22016	Building security and camera replacements at 201 Market	9750	Building	\$	\$	\$ 65,000	\$	\$
		TEMP22019	Restroom renovations at the City / County Complex	9750	Building	\$	\$	\$	\$ 405,000	\$ 234,563
		TEMP23001	Restroom renovations at 509 Wealthy (Bridgeview)	9750	Building	\$	\$	\$	\$	\$ 207,815
		TEMP23002	Replace existing fire alarm system at the City/County Comp	9750	Building	\$ 128,288	\$	\$	\$	\$
		TEMP23003	Galvanized pipe replacement at City/County	9750	Building	\$	\$	\$	\$	\$ 484,084
Grand Total						\$ 1,665,639	\$ 1,719,335	\$ 2,030,091	\$ 1,969,514	\$ 2,078,752

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	(1,320)	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
FMS Total Revenue	(1,320)	0	0	0	0	0	0	0	0
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	226,350	646,569	646,569	0	577,337	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	226,350	646,569	646,569	0	577,337	0	0	0	0
FMS NET INCOME (LOSS)	(227,670)	(646,569)	(646,569)	0	(577,337)	0	0	0	0
Unrestricted Cash - Beginning of Year	805,007	577,337	577,337	577,337	577,337	-	-	-	-
Unrestricted Cash - End of Year	577,337	(69,232)	(69,232)	577,337	0	0	0	0	0
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	56,588	161,642	161,642	0	144,334	0	0	0	0
Unassigned Cash	520,750	(230,874)	(230,874)	577,337	(144,334)	0	0	0	0
Total	577,337	(69,232)	(69,232)	577,337	0	0	0	0	0
Unassigned Cash as a % of Total Current Spending	230.1%	-35.7%	-35.7%	#DIV/0!	-25.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Health Insurance (6770)</u>									
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	602,422	0	0	0	0	0	0	0	0
600 Charges For Services	19,831,764	19,335,662	19,335,662	19,335,662	21,572,402	25,002,977	27,873,133	30,493,475	33,004,240
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	262,967	298,020	298,020	298,020	218,302	286,179	394,783	449,085	516,963
671 Other Revenue	4,527,962	4,804,854	4,804,854	4,804,854	5,184,154	6,040,112	6,749,993	7,395,776	8,017,357
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
Health Insurance Total Revenues	25,225,115	24,438,536	24,438,536	24,438,536	26,974,858	31,329,268	35,017,909	38,338,336	41,538,560
Expenditures									
701 Personnel Services	415,451	420,647	420,647	416,157	416,604	433,241	447,914	448,922	448,490
751 Supplies	90	0	0	0	0	0	0	0	0
800 Other Services And Charges	24,269,943	28,589,644	28,589,644	28,404,397	30,712,219	33,038,518	35,565,371	38,291,573	41,233,120
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
Health Insurance Total Expenditures	24,685,484	29,010,291	29,010,291	28,820,554	31,128,823	33,471,759	36,013,285	38,740,495	41,681,610
Health Insurance NET INCOME (LOSS)	539,631	(4,571,755)	(4,571,755)	(4,382,018)	(4,153,965)	(2,142,491)	(995,376)	(402,159)	(143,050)
Unrestricted Cash - Beginning of Year	25,964,603	26,504,234	26,504,234	26,504,234	22,122,216	17,968,251	15,825,760	14,830,384	14,428,225
Unrestricted Cash - End of Year	26,504,234	21,932,479	21,932,479	22,122,216	17,968,251	15,825,760	14,830,384	14,428,225	14,285,175
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	6,171,371	7,252,573	7,252,573	7,205,139	7,782,206	8,367,940	9,003,321	9,685,124	10,420,403
Unassigned Cash	20,332,863	14,679,906	14,679,906	14,917,078	10,186,045	7,457,820	5,827,063	4,743,101	3,864,773
Total	26,504,234	21,932,479	21,932,479	22,122,216	17,968,251	15,825,760	14,830,384	14,428,225	14,285,175
Unassigned Cash as a % of Total Current Spending	82.4%	50.6%	50.6%	51.8%	32.7%	22.3%	16.2%	12.2%	9.3%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
REVENUE									
<u>INFORMATION TECH-OPERATING (6800)</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	160,084	0	0	0	0	0	0	0	0
600 Charges For Services	6,932,604	6,546,426	6,546,426	6,546,426	6,585,173	6,761,275	6,941,666	7,126,454	7,315,744
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	36,396	25,208	25,208	25,208	22,876	29,989	41,369	47,060	54,172
671 Other Revenue	0	0	0	577	0	0	0	0	0
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
INFORMATION TECH-OPERATING Total Revenue	7,129,084	6,571,634	6,571,634	6,572,211	6,608,049	6,791,264	6,983,035	7,173,514	7,369,916
EXPENDITURES									
<u>INFORMATION TECH-OPERATING (6800)</u>									
701 Personal Services	385,025	418,644	418,644	412,344	419,938	434,972	442,424	440,996	438,068
752 Supplies	7,083	14,306	14,306	14,306	17,306	17,645	17,995	18,355	18,561
800 Other Services And Charges	5,972,517	6,360,930	6,599,310	6,443,186	6,433,200	6,541,682	6,737,810	6,949,487	7,073,204
970 Capital Outlay	27,577	0	0	5,758	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
INFORMATION TECH-OPERATING Total Expenditures	6,392,202	6,793,880	7,032,260	6,875,594	6,870,444	6,994,299	7,198,229	7,408,838	7,529,833
REVENUE OVER EXPENSE	736,882	(222,246)	(460,626)	(303,383)	(262,395)	(203,035)	(215,194)	(235,324)	(159,917)
Unrestricted Cash - Beginning of Year	2,036,323	2,773,205	2,773,205	2,773,205	2,469,822	2,207,427	2,004,392	1,789,198	1,553,874
Unrestricted Cash - End of Year	2,773,205	2,550,959	2,312,579	2,469,822	2,207,427	2,004,392	1,789,198	1,553,874	1,393,957
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	1,598,051	1,698,470	1,758,065	1,718,899	1,717,611	1,748,575	1,799,557	1,852,210	1,882,458
Assigned to Capital	0	0	0	0	0	0	0	0	0
Unassigned Cash	1,175,155	852,489	554,514	750,924	489,816	255,817	(10,359)	(298,336)	(488,501)
Total	2,773,205	2,550,959	2,312,579	2,469,822	2,207,427	2,004,392	1,789,198	1,553,874	1,393,957
Unassigned Cash as a % of Total Current Spending	18.4%	12.5%	7.9%	10.9%	7.1%	3.7%	-0.1%	-4.0%	-6.5%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	378,828	378,837	378,837	378,840	316,337	442,567	512,960	640,027	823,781
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Interest And Rents	31,937	41,425	41,425	41,425	29,620	38,829	53,565	60,933	70,142
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	410,765	420,262	420,262	420,265	345,957	481,396	566,525	700,960	893,923
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	96,640	0	65,375	65,375	0	0	0	0	0
970 Capital Outlay	632,024	664,479	1,385,535	1,385,535	785,373	408,791	203,095	970,000	468,128
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	728,664	664,479	1,450,910	1,450,910	785,373	408,791	203,095	970,000	468,128
INFORMATION TECHNOLOGY-CAPITAL NET INCOME (LOSS)	(317,899)	(244,217)	(1,030,648)	(1,030,645)	(439,416)	72,605	363,430	(269,040)	425,795
Unrestricted Cash - Beginning of Year	3,900,594	3,582,695	3,582,695	3,582,695	2,552,050	2,112,634	2,185,239	2,548,669	2,279,629
Unrestricted Cash - End of Year	3,582,695	3,338,478	2,552,047	2,552,050	2,112,634	2,185,239	2,548,669	2,279,629	2,705,424
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	182,166	166,120	362,727	362,728	196,343	102,198	50,774	242,500	117,032
Assigned to Capital	3,400,529	3,172,358	2,189,320	2,189,323	1,916,291	2,083,041	2,497,895	2,037,129	2,588,392
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	3,582,695	3,338,478	2,552,047	2,552,050	2,112,634	2,185,239	2,548,669	2,279,629	2,705,424
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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	218			0	0				
600-Charges for Services	914,283	850,000	850,000	963,679	950,000	950,000	950,000	950,000	950,000
664-Investment Income & Rentals	6,813,882	6,621,081	6,621,081	6,600,594	6,922,095	7,160,096	7,401,750	7,660,600	7,965,484
671-Other Revenues	209,537	165,000	165,000	165,874	165,000	165,000	165,000	165,000	165,000
Motor Equipment-Operating Total Revenues	7,937,920	7,636,081	7,636,081	7,730,147	8,037,095	8,275,096	8,516,750	8,775,600	9,080,484
Expenditures									
701-Personal Services	3,207,698	3,559,619	3,559,619	3,429,300	3,526,791	3,700,437	3,847,292	3,916,253	3,938,985
751-Supplies	2,837,907	2,951,000	3,601,000	3,001,000	3,051,000	3,051,020	3,051,040	3,051,061	3,051,082
800-Other Services and Charges	1,424,067	1,431,439	1,531,439	1,432,387	1,422,786	1,485,962	1,573,494	1,668,280	1,775,397
970-Capital Outlays	35,247	167,029	167,029	166,912	181,693	210,331	211,091	242,185	266,454
990-Debt Service	661	390	390	390	234	78	0	0	0
995-Other Financing	0	-79,467	-79,467	0	-79,467	-81,554	-83,371	-85,335	-86,852
Motor Equipment-Operating Total Expenditures	7,505,581	8,030,010	8,780,010	8,029,989	8,103,037	8,366,274	8,599,546	8,792,444	8,945,066
Motor Equipment-Operating NET INCOME (LOSS)	432,339	-393,929	-1,143,929	-299,842	-65,942	-91,178	-82,796	-16,844	135,418
Less: Payment of Debt Service Principal	-5,263	-5,263	-5,263	-5,263	-5,238	-5,227	0	0	0
Unrestricted Cash - Beginning of Year	4,030,466	4,457,542	4,457,542	4,457,542	4,152,437	4,081,257	3,984,852	3,902,056	3,885,212
Unrestricted Cash - End of Year	4,457,542	4,058,350	3,308,350	4,152,437	4,081,257	3,984,852	3,902,056	3,885,212	4,020,630
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,876,395	2,007,503	2,195,003	2,007,497	2,025,759	2,091,569	2,149,887	2,198,111	2,236,267
Assigned to Reserves - Fuel Contingency	1,500,000	1,500,000	1,500,000	1,500,000	0	0	0	0	0
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	302,031	604,062	906,093	1,208,124	1,510,155
Unassigned Cash	1,081,147	550,848	-386,652	644,940	1,753,467	1,289,222	846,077	478,977	274,209
Total	4,457,542	4,058,350	3,308,350	4,152,437	4,081,257	3,984,852	3,902,056	3,885,212	4,020,630
Unassigned Cash as a % of Total Current Spending	14.4%	6.9%	(4.4%)	8%	21.6%	15.4%	9.8%	5.4%	3.1%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
600-Charges for Services	9,107	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	6,901,296	7,678,804	7,678,804	7,717,191	7,994,109	8,386,142	8,814,706	9,234,809	9,680,047
671-Other Revenues	469,057	337,742	337,742	300,000	337,742	343,718	354,030	364,650	375,590
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Motor Equipment-Capital Total Revenues	7,379,460	8,016,546	8,016,546	8,017,191	8,331,851	8,729,860	9,168,736	9,599,459	10,055,637
Expenditures									
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	6,933,765	5,515,583	10,448,811	7,994,273	5,077,807	5,326,740	7,411,457	9,598,726	10,669,854
995-Other Financing	20,000	0	0	0	0	0	0	0	0
Motor Equipment-Capital Total Expenditures	6,953,765	5,515,583	10,448,811	7,994,273	5,077,807	5,326,740	7,411,457	9,598,726	10,669,854
Motor Equipment-Capital NET INCOME (LOSS)	425,695	2,500,963	-2,432,265	22,918	3,254,044	3,403,120	1,757,279	733	-614,217
Unrestricted Cash - Beginning of Year	12,524,892	12,950,587	12,950,587	12,950,587	12,973,505	16,227,549	19,630,669	21,387,948	21,388,681
Unrestricted Cash - End of Year	12,950,587	15,451,550	10,518,321	12,973,505	16,227,549	19,630,669	21,387,948	21,388,681	20,774,464
Summary of Reserves									
Ending Unrestricted Cash	12,950,587	15,451,550	10,518,321	12,973,505	16,227,549	19,630,669	21,387,948	21,388,681	20,774,464
Assigned for Fire Apparatus	509,073	-1,034,759	-1,034,759	-1,034,759	-2,559,036	-3,426,657	-3,404,571	-3,526,769	-2,453,262
Assigned for Fuel System Replacement	-1,500,000	-1,575,000	-1,575,000	-1,575,000	-1,653,750	-1,736,438	-1,823,259	-1,914,422	-2,010,143
Assigned for Vehicle Wash Replacement	-800,000	-840,000	-840,000	-840,000	-882,000	-926,100	-972,405	-1,021,025	-1,072,077
Assigned for Alternative Fuel Vehicle Purchases	-400,000	-500,000	-500,000	-500,000	-525,000	-551,250	-578,813	-607,753	-638,141
Assigned for Alternative Fuel Facility upgrades	-1,500,000	-1,575,000	-1,575,000	-1,575,000	-1,653,750	-1,736,438	-1,823,259	-1,914,422	-2,010,143
Assigned for Working Capital Projects	-9,259,660	-9,926,791	-4,993,562	-7,448,746	-8,954,013	-11,253,787	-12,785,640	-12,404,288	-12,590,697
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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
REVENUE									
<u>RISK MGMT/OTHER RESERVES (6771)</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	3,945,355	3,472,852	3,472,852	3,472,852	3,255,136	3,316,137	3,393,916	3,489,583	3,604,544
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	1,405,512	84,167	84,167	84,167	67,038	87,883	121,234	137,910	158,754
671 Other Revenue	1,045,715	1,212,576	1,212,576	1,212,576	1,219,962	1,280,834	1,344,750	1,411,862	1,482,330
695 Other Financing Sources	0	0	0	0	0	0	0	0	0
RISK MGMT/OTHER RESERVES Total Revenue	6,396,582	4,769,595	4,769,595	4,769,595	4,542,136	4,684,854	4,859,900	5,039,355	5,245,628
EXPENDITURES									
<u>RISK MGMT/OTHER RESERVES (6771)</u>									
701 Personal Services	467,825	438,874	438,874	440,247	456,576	468,708	479,088	480,072	479,448
751 Supplies	0	0	0	0	0	0	0	0	0
800 Other Services And Charges	3,525,598	5,056,310	5,056,310	4,997,440	5,003,006	5,235,076	5,225,433	5,479,251	5,475,811
970 Capital Outlay	0	0	0	0	150,000	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
RISK MGMT/OTHER RESERVES Total Expenditures	3,993,423	5,495,184	5,495,184	5,437,687	5,609,582	5,703,784	5,704,521	5,959,323	5,955,259
RISK MGMT/OTHER RESERVES NET INCOME (LOSS)	2,403,159	(725,589)	(725,589)	(668,092)	(1,067,446)	(1,018,930)	(844,621)	(919,968)	(709,631)
*Unrestricted Cash - Beginning of Year	9,310,072	11,713,231	11,713,231	11,713,231	11,045,139	9,977,693	8,958,763	8,114,142	7,194,174
*Unrestricted Cash - End of Year	11,713,231	10,987,642	10,987,642	11,045,139	9,977,693	8,958,763	8,114,142	7,194,174	6,484,543
*MMRMA Trust Cash Included in Unrestricted Cash	6,112,797	As of 6/30/2021							
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	998,356	1,373,796	1,373,796	1,359,422	1,402,396	1,425,946	1,426,130	1,489,831	1,488,815
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	7,514,875	6,413,846	6,413,846	6,485,717	5,375,298	4,332,817	3,488,012	2,504,343	1,795,728
Total	11,713,231	10,987,642	10,987,642	11,045,139	9,977,693	8,958,763	8,114,142	7,194,174	6,484,543
Unassigned Cash as a % of Total Current Spending	188.2%	116.7%	116.7%	119.3%	95.8%	76.0%	61.1%	42.0%	30.2%

FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

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

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

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

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

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

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

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

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	29,312	0	0	0	0	0	0	0	0
600 Charges For Services	1,903,622	1,620,142	1,620,142	1,620,142	1,212,333	1,236,590	1,245,674	1,249,057	1,256,887
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	5,323,921	1,006,990	1,006,990	1,006,990	1,089,222	1,070,083	1,043,637	1,008,003	964,515
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>	7,256,855	2,627,132	2,627,132	2,627,132	2,301,555	2,306,673	2,289,311	2,257,060	2,221,402
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	2,323,326	2,839,843	2,839,843	2,839,843	2,619,065	2,792,089	2,916,661	3,102,858	3,172,409
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>	2,323,326	2,839,843	2,839,843	2,839,843	2,619,065	2,792,089	2,916,661	3,102,858	3,172,409
<i>FIREFIGHTER RETIREE HEALTH CARE NET INCOME (LOSS)</i>	4,933,529	(212,711)	(212,711)	(212,711)	(317,510)	(485,416)	(627,350)	(845,798)	(951,007)
<i>Beginning Fund Balance</i>	20,366,756	25,300,285	25,300,285	25,300,285	25,087,574	24,770,064	24,284,648	23,657,298	22,811,500
<i>Ending Fund Balance</i>	25,300,285	25,087,574	25,087,574	25,087,574	24,770,064	24,284,648	23,657,298	22,811,500	21,860,493
Assigned to DB Retiree Health Care Costs	25,300,285	25,087,574	25,087,574	25,087,574	24,770,064	24,284,648	23,657,298	22,811,500	21,860,493
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	25,300,285	25,087,574	25,087,574	25,087,574	24,770,064	24,284,648	23,657,298	22,811,500	21,860,493
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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	36,078	0	0	0	0	0	0	0	0
600 Charges For Services	4,087,269	3,695,736	3,695,736	3,695,736	3,206,802	3,394,352	3,536,130	3,646,806	3,760,744
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	3,526,907	675,185	675,185	675,185	786,727	763,503	737,570	708,907	678,317
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	7,650,254	4,370,921	4,370,921	4,370,921	3,993,529	4,157,855	4,273,700	4,355,713	4,439,061
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	3,556,882	4,844,396	4,844,396	4,844,396	4,408,213	4,749,865	4,831,315	5,006,004	5,084,471
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	3,556,882	4,844,396	4,844,396	4,844,396	4,408,213	4,749,865	4,831,315	5,006,004	5,084,471
GENERAL RETIREE HEALTH CARE NET INCOME (LOSS)	4,093,372	(473,475)	(473,475)	(473,475)	(414,684)	(592,010)	(557,615)	(650,291)	(645,410)
Beginning Fund Balance	14,101,516	18,194,888	18,194,888	18,194,888	17,721,413	17,306,729	16,714,719	16,157,104	15,506,813
Ending Fund Balance	18,194,888	17,721,413	17,721,413	17,721,413	17,306,729	16,714,719	16,157,104	15,506,813	14,861,403
Assigned to DB Retiree Health Care Costs	18,194,888	17,721,413	17,721,413	17,721,413	17,306,729	16,714,719	16,157,104	15,506,813	14,861,403
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	18,194,888	17,721,413	17,721,413	17,721,413	17,306,729	16,714,719	16,157,104	15,506,813	14,861,403
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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	104,072	116,588	116,588	116,588	122,383	112,250	112,250	112,250	112,250
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
LIBRARY RETIREE HEALTH CARE Total Revenue	104,072	116,588	116,588	116,588	122,383	112,250	112,250	112,250	112,250
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	104,072	116,588	116,588	116,588	122,383	112,250	112,250	112,250	112,250
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
LIBRARY RETIREE HEALTH CARE Total Expenditures	104,072	116,588	116,588	116,588	122,383	112,250	112,250	112,250	112,250
LIBRARY RETIREE HEALTH CARE NET INCOME (LOSS)	0	0	0	0	0	0	0	0	0
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-
Assigned to DB Retiree Health Care Costs	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%	0.0%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	70,268	0	0	0	0	0	0	0	0
600 Charges For Services	2,162,828	1,795,069	1,795,069	1,795,069	1,051,554	1,075,464	1,082,752	1,120,413	1,196,755
655 Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664 Investment Income & Rentals	10,122,594	1,924,779	1,924,779	1,924,779	2,026,338	1,991,959	1,933,212	1,850,713	1,750,348
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>	12,355,690	3,719,848	3,719,848	3,719,848	3,077,892	3,067,423	3,015,964	2,971,126	2,947,103
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	3,269,855	3,593,282	3,593,282	3,593,282	3,556,110	4,021,206	4,504,952	4,879,056	5,170,445
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>	3,269,855	3,593,282	3,593,282	3,593,282	3,556,110	4,021,206	4,504,952	4,879,056	5,170,445
<i>POLICE OFFICER RETIREE HEALTH NET INCOME (LOSS)</i>	9,085,835	126,566	126,566	126,566	(478,218)	(953,783)	(1,488,988)	(1,907,930)	(2,223,342)
<i>Beginning Fund Balance</i>	37,958,130	47,043,965	47,043,965	47,043,965	47,170,531	46,692,313	45,738,530	44,249,542	42,341,612
<i>Ending Fund Balance</i>	47,043,965	47,170,531	47,170,531	47,170,531	46,692,313	45,738,530	44,249,542	42,341,612	40,118,270
Assigned to DB Retiree Health Care Costs	47,043,965	47,170,531	47,170,531	47,170,531	46,692,313	45,738,530	44,249,542	42,341,612	40,118,270
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	47,043,965	47,170,531	47,170,531	47,170,531	46,692,313	45,738,530	44,249,542	42,341,612	40,118,270
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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	45,527	19,200	19,200	21,120	22,800	23,222	23,653	24,095	24,548
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(27,993)	51,546	51,546	51,546	41,400	50,600	62,100	71,300	85,100
671-Other Revenues	1	0	0	0	0	0	0	0	0
695-Other Financing Sources	132,351	112,696	112,696	112,696	118,771	120,097	121,442	122,806	124,190
CEMETERY PERPETUAL CARE Total Revenues	149,886	183,442	183,442	185,362	182,971	193,919	207,195	218,201	233,838
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	67,992	60,546	60,546	60,546	50,400	59,600	71,100	80,300	94,100
CEMETERY PERPETUAL CARE Total Expenditures	67,992	60,546	60,546	60,546	50,400	59,600	71,100	80,300	94,100
CEMETERY PERPETUAL CARE NET INCOME (LOSS)	81,894	122,896	122,896	124,816	132,571	134,319	136,095	137,901	139,738
Change in Reserve for Perpetual Care	(45,529)	-	-	-	-	-	-	-	-
Fund Balance - Beginning of Year	1,471,049	1,496,406	1,496,406	1,496,406	1,621,222	1,753,793	1,888,112	2,024,207	2,162,108
Fund Balance - End of Year	1,496,406	1,619,302	1,619,302	1,621,222	1,753,793	1,888,112	2,024,207	2,162,108	2,301,846
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	10,199	9,082	9,082	9,082	7,560	8,940	10,665	12,045	14,115
Unassigned Fund Balance	1,486,207	1,610,220	1,610,220	1,612,140	1,746,233	1,879,172	2,013,542	2,150,063	2,287,731
Total	1,496,406	1,619,302	1,619,302	1,621,222	1,753,793	1,888,112	2,024,207	2,162,108	2,301,846
Unassigned Fund Balance as a % of Total Current Spending	2185.9%	2659.5%	2659.5%	2662.7%	3464.7%	3153.0%	2832.0%	2677.5%	2431.2%

FUND DESCRIPTIONS – SPECIAL REVENUE FUNDS

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

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

Community Dispatch Fund: The purpose of the fund is to account for the activities in the community dispatch center. The City of Grand Rapids and the City of Wyoming formed a partnership to operate call taking and dispatch operations. The partnership operated as the second public safety answer point (PSAP) in Kent County. Kent County and the remaining communities operate the other PSAP. Funding is provided by the Kent County Dispatch Authority pursuant to an agreement to share charges that are added to 911 cell phone calls. The City of Grand Rapids provides the remaining funding for the operation of the centralized community dispatch center, which provides emergency 911 calls for police and fire department services. Effective July 1, 2016, the City of Wyoming ended the partnership with the City of Grand Rapids and moved their call taking to Kent County. Due to the City of Wyoming’s July 1, 2016 withdrawal from the partnership with the City of Grand Rapids for services, more than 50% of the Community Dispatch Fund is now funded by the City’s General Fund. Therefore, for financial and reporting purposes the Community Dispatch Fund ceased to continue as a Special Revenue Fund and was absorbed by the General Fund beginning with the fiscal year ended June 30, 2021.

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

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.

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

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

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

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

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

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

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

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

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.

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 2023 at 1.6 mills; maximum allowed is 3.0 mills), cart program revenues, bags/tags, and other miscellaneous fees and charges. The department promotes recycling and composting of yard waste.

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

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

Transformation Fund: This fund, a special revenue fund, is to account for the temporary income tax rate increase that was approved by voters in 2010. The income tax rate increase began in FY 2011 and ended after FY 2015. The money was used to invest in elements of the transformation plans that resulted in rapid, tangible monetary return on investment that helped fund the transformational process and created leaner City services. In 2014 City voters approved a 15-year extension of the temporary income tax for investment in Vital Streets. After 2015, the additional income taxes are being deposited into a Vital Streets Fund which, along with the General Operating Fund, State and Act 51 financial support will be used to invest in Vital Streets, with a goal of having 70% of City streets with good or fair rating by the end of the temporary income tax increase. In FY2019, the Transformation Fund was adapted for Third Ward Equity investments. Most of these investments were authorized in FY2020. Due to the anticipated adverse economic impact of the novel Corona Virus (COVID-19) pandemic, the balance of this funding was specifically allocated to Third Ward equitable economic recovery & resiliency investments in the FY2021 budget. The Transformation Fund concluded activity and closed in FY2022. Funding for Third Ward Equity investments is now appropriated in the General Fund – General Administration Department.

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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	3,193,798	4,213,347	4,213,347	4,262,300	4,411,571	4,698,300	4,887,500	4,950,800	5,008,000
501-Federal Grants	3,405	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	251,286	255,150	255,150	280,650	292,289	298,100	304,100	310,200	316,400
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	19,516	94,133	94,133	94,133	57,045	74,782	103,161	117,351	135,088
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	67,715	75,697	75,697	75,697	77,163	79,710	82,341	85,058	87,865
BUILDING INSPECTIONS Total Revenues	3,535,720	4,638,327	4,638,327	4,712,780	4,838,068	5,150,892	5,377,102	5,463,409	5,547,353
Expenditures									
701-Personal Services	3,521,034	3,822,370	3,822,370	3,746,802	3,846,864	3,998,997	4,122,870	4,159,953	4,168,292
751-Supplies	22,236	50,700	50,700	42,190	50,800	50,800	50,800	50,800	50,800
800-Other Services And Charges	1,244,455	1,542,112	1,542,112	1,422,592	1,509,562	1,543,020	1,571,565	1,603,958	1,637,858
970-Capital Outlays	297	9,922	9,922	18,142	16,500	15,000	13,500	13,500	13,500
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	2,999	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
BUILDING INSPECTIONS Total Expenditures	4,791,021	5,430,104	5,430,104	5,234,726	5,428,726	5,612,817	5,763,735	5,833,211	5,875,450
BUILDING INSPECTIONS NET INCOME (LOSS)	(1,255,301)	(791,777)	(791,777)	(521,946)	(590,658)	(461,925)	(386,633)	(369,802)	(328,097)
Fund Balance - Beginning of Year	7,756,269	6,500,968	6,500,968	6,500,968	5,979,022	5,388,364	4,926,439	4,539,806	4,170,004
Fund Balance - End of Year	6,500,968	5,709,191	5,709,191	5,979,022	5,388,364	4,926,439	4,539,806	4,170,004	3,841,907
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	1,197,755	1,357,526	1,357,526	1,308,682	1,357,182	1,403,204	1,440,934	1,458,303	1,468,863
Unassigned Fund Balance	5,303,213	4,351,665	4,351,665	4,670,341	4,031,183	3,523,235	3,098,872	2,711,701	2,373,045
Total	6,500,968	5,709,191	5,709,191	5,979,022	5,388,364	4,926,439	4,539,806	4,170,004	3,841,907
Unassigned Fund Balance as a % of Total Current Spending	110.7%	80.1%	80.1%	89.2%	74.3%	62.8%	53.8%	46.5%	40.4%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
501-Federal Grants	2,749	0	0	0	0	0	0	0	0
580-Contribution from Local Units	2,073,910	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-36,657	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	3,674,526	0	0	0	0	0	0	0	0
Community Dispatch Total Revenues	5,714,528	0	0	0	0	0	0	0	0
Expenditures									
701-Personal Services	4,960,318	0	0	0	0	0	0	0	0
751-Supplies	15,867	0	0	0	0	0	0	0	0
800-Other Services and Charges	583,648	0	0	0	0	0	0	0	0
970-Capital Outlays	44,474	0	0	0	0	0	0	0	0
995-Other Financing	94,324	0	0	0	0	0	0	0	0
Community Dispatch Total Expenditures	5,698,631	0	0	0	0	0	0	0	0
Community Dispatch NET INCOME (LOSS)	15,897	0	0	0	0	0	0	0	0
Beginning Fund Balance	1,909,868	0	0	0	0	0	0	0	0
Transfer to General Fund Operating	-1,925,765	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0
Reserve Targets									
Assigned to Operations - 15% of Total Spending	854,795	0	0	0	0	0	0	0	0
Unassigned Fund Balance	-854,795	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
Unassigned FB as a % of Total Expenditures	(15.%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>CRC-Rosa Activities (1553)</u>									
Revenues									
664-Investment Income & Rentals	275	464	464	464	329	431	594	676	778
671-Other Revenues	0	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
CRC-Rosa Activities Total Revenues	275	5,464	5,464	464	5,329	5,431	5,594	5,676	5,778
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	280	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
CRC-Rosa Activities Total Expenditures	280	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
CRC-Rosa Activities NET INCOME (LOSS)	(5)	464	464	464	329	431	594	676	778
Beginning Fund Balance	20,832	20,827	20,827	20,827	21,291	21,620	22,051	22,645	23,321
Ending Fund Balance	20,827	21,291	21,291	21,291	21,620	22,051	22,645	23,321	24,099
Reserve Targets									
Assigned to Operations - 15% of Total Spending	42	750	750	0	750	750	750	750	750
Unassigned Fund Balance	20,785	20,541	20,541	21,291	20,870	21,301	21,895	22,571	23,349
Total	20,827	21,291	21,291	21,291	21,620	22,051	22,645	23,321	24,099
Unassigned FB as a % of Total Expenditures	7423.3%	410.8%	410.8%	0.0%	417.4%	426.0%	437.9%	451.4%	467.0%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
600-Charges For Services	74,377	63,900	63,900	130,779	63,900	65,900	65,900	65,900	65,900
655-Fines And Forfeitures	234,902	175,000	175,000	407,343	175,000	175,000	140,000	140,000	140,000
664-Investment Income & Rentals	2,302	5,609	5,609	5,609	4,225	5,539	7,641	8,693	10,006
671-Other Revenues	2,670	24,000	24,000	10,345	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	314,251	268,509	268,509	554,076	267,125	270,439	237,541	238,593	239,906
Expenditures									
701-Personal Services	45,987	75,312	75,312	0	77,616	83,064	88,500	91,944	92,640
751-Supplies	14,537	15,600	15,600	11,289	15,600	16,068	16,551	17,046	17,558
800-Other Services And Charges	98,419	153,780	153,780	113,527	153,637	154,875	156,156	157,481	158,850
970-Capital Outlays	76,760	80,000	80,000	109,102	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	235,704	324,692	324,692	233,918	326,853	334,007	341,207	346,471	349,048
DRUG LAW ENFORCEMENT NET INCOME (LOSS)	78,548	(56,183)	(56,183)	320,158	(59,728)	(63,568)	(103,666)	(107,878)	(109,142)
Fund Balance - Beginning of Year	528,562	607,110	607,110	607,110	927,268	867,540	803,972	700,306	592,428
Fund Balance - End of Year	607,110	550,927	550,927	927,268	867,540	803,972	700,306	592,428	483,286
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	35,356	48,704	48,704	35,088	49,028	50,101	51,181	51,971	52,357
Unassigned Fund Balance	571,754	502,223	502,223	892,180	818,512	753,871	649,125	540,457	430,929
Total	607,110	550,927	550,927	927,268	867,540	803,972	700,306	592,428	483,286
Unassigned Fund Balance as a % of Total Current Spendin	242.6%	154.7%	154.7%	381.4%	250.4%	225.7%	190.2%	156.0%	123.5%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	181,228	58,942	58,942	35,539	57,076	58,216	59,382	60,570	61,781
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(7,434)	7,184	7,184	7,184	3,043	3,990	5,504	6,261	7,207
671-Other Revenues	5,968	7,000	7,000	6,038	7,000	7,000	7,000	7,000	7,000
695-Other Financing Sources	0	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
EDC-ECONOMIC DEVELOPMENT CORP Total Revenues	179,762	103,126	103,126	78,761	97,119	99,206	101,886	103,831	105,988
Expenditures									
701-Personal Services	125,032	31,764	31,764	30,176	33,575	35,184	36,036	36,228	36,276
751-Supplies	471	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
800-Other Services And Charges	218,502	88,692	88,692	81,417	84,221	84,448	84,750	85,582	86,429
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	344,005	122,956	122,956	114,093	120,296	122,132	123,286	124,310	125,205
EDC-ECONOMIC DEVELOPMENT CORP NET INCOME (LOSS)	(164,243)	(19,830)	(19,830)	(35,332)	(23,177)	(22,926)	(21,400)	(20,479)	(19,217)
Fund Balance - Beginning of Year	521,008	356,765	356,765	356,765	321,433	298,256	275,330	253,930	233,451
Fund Balance - End of Year	356,765	336,935	336,935	321,433	298,256	275,330	253,930	233,451	214,234
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	86,001	30,739	30,739	28,523	30,074	30,533	30,822	31,078	31,301
Unassigned Fund Balance	270,764	306,196	306,196	292,910	268,182	244,797	223,109	202,374	182,933
Total	356,765	336,935	336,935	321,433	298,256	275,330	253,930	233,451	214,234
Unassigned Fund Balance as a % of Total Current Spending	78.7%	249.0%	249.0%	256.7%	222.9%	200.4%	181.0%	162.8%	146.1%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	11,061	70,000	70,000	54,903	70,000	70,000	70,000	70,000	70,000
600-Charges for Services	0	0	0	0	0	0	0	0	0
655-Fines & Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-1,139	1,900	1,900	3,689	1,052	1,379	1,903	2,165	2,492
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
Federal Forfeitures-Department of Justice Total Revenues	9,922	71,900	71,900	58,592	71,052	71,379	71,903	72,165	72,492
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	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000
970-Capital Outlays	9,234	50,000	50,000	84,618	50,000	50,000	50,000	50,000	50,000
Federal Forfeitures-Department of Justice Total Expenditures	9,234	70,000	70,000	84,618	70,000	70,000	70,000	70,000	70,000
Federal Forfeitures-Department of Justice NET INCOME (LOSS)	688	1,900	1,900	-26,026	1,052	1,379	1,903	2,165	2,492
Beginning Fund Balance	130,906	131,594	131,594	131,594	105,568	106,620	107,999	109,902	112,067
Ending Fund Balance	131,594	133,494	133,494	105,568	106,620	107,999	109,902	112,067	114,559
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,385	10,500	10,500	12,693	10,500	10,500	10,500	10,500	10,500
Unassigned Fund Balance	130,209	122,994	122,994	92,875	96,120	97,499	99,402	101,567	104,059
Total	131,594	133,494	133,494	105,568	106,620	107,999	109,902	112,067	114,559
Unassigned FB as a % of Total Expenditures	1410.1%	175.7%	175.7%	109.8%	137.3%	139.3%	142.%	145.1%	148.7%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	440,796	0	0	20,000	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	6,815	160	160	160	2,463	3,228	4,453	5,066	5,832
671-Other Revenues	0	0	0	0	0	0	0	0	0
Federal Forfeitures-Treasury Department Total Revenues	447,611	160	160	20,160	2,463	3,228	4,453	5,066	5,832
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	6,623	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	52,735	52,735	0	0	0	0	0
Federal Forfeitures-Treasury Department Total Expenditures	6,623	0	52,735	52,735	0	0	0	0	0
Federal Forfeitures-Treasury Department NET INCOME (LOSS)	440,988	160	-52,575	-32,575	2,463	3,228	4,453	5,066	5,832
Beginning Fund Balance	14,638	455,626	455,626	455,626	423,051	425,514	428,742	433,195	438,261
Ending Fund Balance	455,626	455,786	403,051	423,051	425,514	428,742	433,195	438,261	444,093
Reserve Targets									
Assigned to Operations - 15% of Total Spending	993	0	7,910	7,910	0	0	0	0	0
Unassigned Fund Balance	454,632	455,786	395,140	415,140	425,514	428,742	433,195	438,261	444,093
Total	455,626	455,786	403,051	423,051	425,514	428,742	433,195	438,261	444,093
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Grand Rapids MI - FMS
HISTORICAL COMMISSION (1552)
STATEMENT OF OPERATIONS**

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
401-Taxes	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	235	4,750	4,750	699	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	389	614	614	614	440	576	795	904	1,041
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	624	5,364	5,364	1,313	5,190	5,326	5,545	5,654	5,791
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	690	5,400	5,400	2,352	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	690	5,400	5,400	2,352	5,400	5,400	5,400	5,400	5,400
HISTORICAL COMMISSION NET INCOME (LOSS)	(66)	(36)	(36)	(1,039)	(210)	(74)	145	254	391
Fund Balance - Beginning of Year	56,465	56,399	56,399	56,399	55,360	55,150	55,076	55,221	55,475
Fund Balance - End of Year	56,399	56,363	56,363	55,360	55,150	55,076	55,221	55,475	55,866
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	104	810	810	353	810	810	810	810	810
Unassigned Fund Balance	56,295	55,553	55,553	55,007	54,340	54,266	54,411	54,665	55,056
Total	56,399	56,363	56,363	55,360	55,150	55,076	55,221	55,475	55,866
Unassigned Fund Balance as a % of Total Current Spending	8155.3%	1028.8%	1028.8%	2338.7%	1006.3%	1004.9%	1007.6%	1012.3%	1019.6%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	714	0	0	0	0	0	0	0	0
539-State Grants	2,881,747	3,082,094	3,082,094	3,270,196	3,400,944	3,538,468	3,643,668	3,742,514	3,843,255
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	1,478,831	1,357,303	1,357,303	1,418,994	1,451,416	1,485,955	1,509,787	1,531,428	1,553,583
600-Charges for Services	716,163	653,619	653,619	639,081	653,619	653,619	653,619	653,619	653,619
664-Investment Income & Rentals	4,361	4,714	4,714	4,714	5,366	7,035	9,705	11,040	12,708
671-Other Revenues	42,771	20,000	20,000	9,415	4,000	4,000	4,000	4,000	4,000
695-Other Financing Sources	2,042,682	1,450,000	1,450,000	1,796,565	1,455,000	1,460,000	1,465,000	1,470,000	1,475,000
695-Vital Streets Enhanced State Investment	2,250,000	0	2,250,000	2,250,000	0	0	0	0	0
Local Streets Total Revenues	10,288,171	7,438,632	9,688,632	10,259,867	7,841,247	8,019,979	8,156,681	8,283,503	8,413,067
Expenditures									
701-Personal Services	2,438,724	2,021,459	2,321,459	2,273,949	2,075,557	2,178,763	2,267,103	2,312,643	2,334,448
701-Vital Streets Enhanced State Investment	9,520	0	0	0	0	0	0	0	0
751-Supplies	1,375,753	1,649,215	1,649,215	1,649,714	1,703,719	1,733,611	1,771,786	1,807,377	1,843,691
800-Other Services and Charges	1,233,441	1,292,804	1,542,804	1,438,932	1,543,762	1,570,277	1,616,821	1,667,422	1,723,990
800-Vital Streets Enhanced State Investment	-3	0	0	0	0	0	0	0	0
970-Capital Outlays	18,094	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
970-Vital Streets Maintenance of Effort	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902
970-Vital Streets Enhanced State Investment	2,176,942	157,303	2,407,303	2,068,994	1,051,416	1,085,955	1,109,787	1,131,428	1,153,583
995-Other Financing	0	-138,108	-138,108	0	-138,108	-141,991	-144,287	-146,609	-148,394
995-Vital Streets Enhanced State Investment	1,542,372	1,200,000	1,200,000	1,600,000	400,000	400,000	400,000	400,000	400,000
Local Streets Total Expenditures	9,665,745	7,093,575	9,893,575	9,942,491	7,547,248	7,737,517	7,932,112	8,083,163	8,218,220
Local Streets NET INCOME (LOSS)	622,426	345,057	-204,943	317,376	293,999	282,462	224,569	200,340	194,847
Beginning Fund Balance	1,490,013	2,112,439	2,112,439	2,112,439	2,429,815	2,723,814	3,006,276	3,230,845	3,431,185
Ending Fund Balance	2,112,439	2,457,496	1,907,496	2,429,815	2,723,814	3,006,276	3,230,845	3,431,185	3,626,032
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,449,862	1,064,036	1,484,036	1,491,374	1,132,087	1,160,628	1,189,817	1,212,474	1,232,733
Unassigned Fund Balance	662,577	1,393,460	423,460	938,441	1,591,727	1,845,648	2,041,028	2,218,711	2,393,299
Total	2,112,439	2,457,496	1,907,496	2,429,815	2,723,814	3,006,276	3,230,845	3,431,185	3,626,032
Unassigned FB as a % of Total Expenditures	6.9%	19.6%	4.3%	9.4%	21.1%	23.9%	25.7%	27.4%	29.1%

Grand Rapids MI - FMS MAJOR STREETS (2020) STATEMENT OF OPERATIONS									
	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	590,755	480,000	480,000	480,000	528,000	547,800	573,540	601,805	601,805
501-Vital Streets Enhanced State Investment	3,918	0	0	0	0	0	0	0	0
539-State Grants	12,075,821	11,387,829	11,387,829	12,082,835	12,565,931	13,074,059	13,462,755	13,827,974	14,200,197
539-Vital Streets Maintenance of Effort	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706
539-Vital Streets Enhanced State Investment	4,797,626	5,620,145	5,620,145	5,848,084	5,967,876	6,095,492	6,183,547	6,263,508	6,345,369
600-Charges for Services	2,878,812	2,218,246	2,218,246	2,272,001	2,373,246	2,383,218	2,393,339	2,403,615	2,414,048
664-Investment Income & Rentals	120,502	101,024	101,024	101,024	88,329	107,087	137,100	154,106	172,865
671-Other Revenues	135,035	85,500	85,500	133,174	64,500	64,500	64,500	64,500	64,500
695-Other Financing Sources	553,259	600,000	600,000	251,830	620,000	640,000	660,000	680,000	700,000
695-Vital Streets Enhanced State Investment	350,000	0	0	0	0	0	0	0	0
Major Streets Total Revenues	24,118,434	23,105,450	23,105,450	23,781,654	24,820,588	25,524,862	26,087,487	26,608,214	27,111,490
Expenditures									
701-Personal Services	4,392,206	5,437,930	5,137,930	4,466,745	5,582,524	5,838,331	6,050,542	6,139,020	6,178,662
701-Vital Streets Enhanced State Investment	3,701	0	0	0	0	0	0	0	0
751-Supplies	1,786,408	2,698,700	2,739,260	2,585,818	2,744,050	2,910,842	3,081,214	3,256,301	3,436,233
800-Other Services and Charges	5,425,885	6,268,074	6,468,074	6,551,619	6,421,128	6,144,396	6,319,560	6,514,674	6,693,660
800-Vital Streets Enhanced State Investment	2,000	0	0	0	0	0	0	0	0
970-Capital Outlays	66,220	118,500	268,500	281,629	134,371	136,646	138,961	140,331	146,714
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	2,502,373	5,220,145	3,655,180	3,583,209	4,767,876	4,895,492	4,983,547	5,063,508	5,145,369
990-Debt Service	743,860	741,860	741,860	741,860	745,910	745,660	739,035	745,785	743,010
995-Other Financing	901,821	-35,161	697,636	1,132,797	7,624	-191,776	-195,698	-199,595	-202,583
995-Vital Streets Enhanced State Investment	2,643,470	400,000	2,650,000	2,264,875	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Major Streets Total Expenditures	21,080,650	23,462,754	24,971,146	24,221,258	24,216,189	24,292,297	24,929,867	25,472,730	25,953,771
Major Streets NET INCOME (LOSS)	3,037,784	-357,304	-1,865,696	-439,604	604,399	1,232,565	1,157,620	1,135,484	1,157,719
Beginning Fund Balance	9,107,888	12,145,672	12,145,672	12,145,672	11,706,068	12,310,467	13,543,032	14,700,652	15,836,136
Ending Fund Balance	12,145,672	11,788,368	10,279,976	11,706,068	12,310,467	13,543,032	14,700,652	15,836,136	16,993,855
Reserve Targets									
Assigned to Operations - 15% of Total Spending	3,162,098	3,519,413	3,745,672	3,633,189	3,632,428	3,643,845	3,739,480	3,820,910	3,893,066
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	323,491	646,982	970,473	1,293,964	1,617,455
Unassigned Fund Balance	8,983,575	8,268,955	6,534,304	8,072,879	8,354,548	9,252,205	9,990,699	10,721,263	11,483,334
Total	12,145,672	11,788,368	10,279,976	11,706,068	12,310,467	13,543,032	14,700,652	15,836,136	16,993,855
Unassigned FB as a % of Total Expenditures	42.6%	35.2%	26.2%	33.3%	34.5%	38.1%	40.1%	42.1%	44.2%

Grand Rapids MI - FMS
METROPOLITAN ENFORCEMENT TEAM (2651)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	10	0	0	0	0	0	0	0	0
655-Fines & Forfeitures	2,235	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-1,956	0	0	0	0	0	0	0	0
671-Other Revenues	703	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Metropolitan Enforcement Team Total Revenues	993	0	0	0	0	0	0	0	0
Expenditures									
701-Personal Services	-13,993	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	69,167	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
995-Other Financing	6,997	0	0	0	0	0	0	0	0
Metropolitan Enforcement Team Total Expenditures	62,171	0	0	0	0	0	0	0	0
Metropolitan Enforcement Team NET INCOME (LOSS)	-61,178	0	0	0	0	0	0	0	0
Beginning Fund Balance	68,232	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054
Ending Fund Balance	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054
Reserve Targets									
Assigned to Operations - 15% of Total Spending	9,326	0	0	0	0	0	0	0	0
Unassigned Fund Balance	-2,272	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054
Total	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054
Unassigned FB as a % of Total Expenditures	(3.7%)	#DIV/0!	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
MET-DEPARTMENT OF JUSTICE (2654)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	1,395	10,000	10,000	17,570	15,000	5,179	0	0	0
800-Other Services and Charges	11,080	5,000	5,000	22,268	5,000	4,001	0	0	0
970-Capital Outlays	0	55,000	55,000	40,000	0	0	0	0	0
MET-Department of Justice Total Expenditures	12,475	70,000	70,000	79,838	20,000	9,180	0	0	0
MET-Department of Justice NET INCOME (LOSS)	-12,475	-70,000	-70,000	-79,838	-20,000	-9,180	0	0	0
Beginning Fund Balance	121,493	109,018	109,018	109,018	29,180	9,180	0	0	0
Ending Fund Balance	109,018	39,018	39,018	29,180	9,180	0	0	0	0
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,871	10,500	10,500	11,976	3,000	1,377	0	0	0
Unassigned Fund Balance	107,147	28,518	28,518	17,204	6,180	-1,377	0	0	0
Total	109,018	39,018	39,018	29,180	9,180	0	0	0	0
Unassigned FB as a % of Total Expenditures	858.9%	0.0%	40.7%	21.5%	30.9%	(15.%)	#DIV/0!	0.0%	0.0%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	325,111	474,488	1,410,499	1,410,499	0	0	0	0	0
580-Contributions from Local Units	0	0	0	0	0	0	0	0	0
600-Charges For Services	87,110	65,000	128,141	107,317	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(383)	1,307	0	1,307	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	192,925	116,022	228,273	116,022	0	0	0	0	0
61ST DISTRICT COURT Total Revenues	604,763	656,817	1,766,913	1,635,145	0	0	0	0	0
Expenditures									
701-Personal Services	31,805	108,576	230,700	216,741	0	0	0	0	0
751-Supplies	3,417	3,469	7,153	3,469	0	0	0	0	0
800-Other Services And Charges	508,012	543,465	1,529,060	1,391,241	0	0	0	0	0
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
61ST DISTRICT COURT Total Expenditures	543,234	655,510	1,766,913	1,611,451	0	0	0	0	0
61ST DISTRICT COURT NET INCOME (LOSS)	61,529	1,307	0	23,694	0	0	0	0	0
Fund Balance - Beginning of Year	72,250	133,779	133,779	133,779	157,473	157,473	157,473	157,473	157,473
Fund Balance - End of Year	133,779	135,086	133,779	157,473	157,473	157,473	157,473	157,473	157,473
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	81,485	98,327	265,037	241,718	0	0	0	0	0
Unassigned Fund Balance	52,294	36,760	(131,258)	(84,245)	157,473	157,473	157,473	157,473	157,473
Total	133,779	135,086	133,779	157,473	157,473	157,473	157,473	157,473	157,473
Unassigned Fund Balance as a % of Total Current Spending	9.6%	5.6%	-7.4%	-5.2%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Grand Rapids MI - FMS
MICHIGAN JUSTICE TRAINING (2620)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	32,117	55,000	55,000	39,431	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	2,152	1,983	1,983	1,983	1,587	2,080	2,869	3,264	3,757
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	34,269	56,983	56,983	41,414	56,587	57,080	57,869	58,264	58,757
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	10,840	0	0	0	0	0
800-Other Services And Charges	20,460	55,000	55,000	45,051	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	20,460	55,000	55,000	55,891	55,000	55,000	55,000	55,000	55,000
MICHIGAN JUSTICE TRAINING NET INCOME (LOSS)	13,809	1,983	1,983	(14,477)	1,587	2,080	2,869	3,264	3,757
Fund Balance - Beginning of Year	191,428	205,237	205,237	205,237	190,760	192,347	194,427	197,296	200,560
Fund Balance - End of Year	205,237	207,220	207,220	190,760	192,347	194,427	197,296	200,560	204,317
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	3,069	8,250	8,250	8,384	8,250	8,250	8,250	8,250	8,250
Unassigned Fund Balance	202,168	198,970	198,970	182,376	184,097	186,177	189,046	192,310	196,067
Total	205,237	207,220	207,220	190,760	192,347	194,427	197,296	200,560	204,317
Unassigned Fund Balance as a % of Total Current Spending	988.1%	361.8%	361.8%	326.3%	334.7%	338.5%	343.7%	349.7%	356.5%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
REVENUE									
450-Licenses & Permits	600	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
501-Federal Grants	88,008	0	30,300	0	0	0	0	0	0
539-State Grants	0	0	.	300	0	0	0	0	0
580-Contribution from Local Units	48,079	45,667	45,667	45,667	45,667	40,000	40,000	40,000	40,000
600-Charges for Services	227,824	427,574	427,574	288,088	447,854	456,138	464,668	473,457	482,521
664-Investment Income & Rentals	137,501	113,009	113,009	131,307	112,672	120,517	131,986	138,712	146,672
671-Other Revenues	62,083	20,000	20,000	148,049	54,000	54,000	54,914	55,391	55,883
695-Other Financing Sources-Millage Fund Park Maintenance & Recreation Subsidy	0	1,300,000	1,300,000	1,300,000	1,245,000	1,515,000	1,626,000	1,617,000	1,639,000
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	261,067	261,067	261,067	261,067	238,202	257,199	343,199	655,399
695-Other Financing Sources-General Fund Maintenance of Effort (MOE) Subsidy	6,172,056	6,333,890	6,333,890	6,333,890	6,827,790	7,050,286	7,330,006	7,385,982	7,525,662
Parks & Recreation Total Revenues	7,237,218	8,746,207	8,776,507	8,753,368	9,239,050	9,719,143	10,149,773	10,298,741	10,790,137
EXPENDITURES									
701-Personal Services	3,476,698	4,007,446	4,007,446	3,989,972	4,654,117	4,838,071	4,998,163	5,072,291	5,108,019
751-Supplies	258,860	278,325	278,325	283,695	294,390	300,424	305,558	330,792	316,130
800-Other Services and Charges	3,516,355	4,330,133	4,360,433	4,115,816	4,179,240	4,288,593	4,397,932	4,518,783	4,655,305
970-Capital Outlays	11,362	61,700	61,700	112,789	77,700	13,700	5,700	3,700	203,700
995-Appropriation Lapse	0	(100,001)	(100,001)	0	(100,001)	(100,001)	(100,001)	(100,001)	(100,001)
995-Other Financing	0	0	0	0	0	0	0	0	0
Parks & Recreation Total Expenditures	7,263,275	8,577,603	8,607,903	8,502,272	9,105,446	9,340,787	9,607,352	9,825,565	10,183,153
NET INCOME (LOSS)	(26,057)	168,604	168,604	251,096	133,604	378,356	542,421	473,176	606,984
<i>Beginning Fund Balance</i>	1,692,113	1,666,056	1,666,056	1,666,056	1,917,152	2,050,756	2,429,112	2,971,533	3,444,709
<i>Ending Fund Balance</i>	1,666,056	1,834,660	1,834,660	1,917,152	2,050,756	2,429,112	2,971,533	3,444,709	4,051,693
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,089,491	1,286,640	1,291,185	1,275,341	1,365,817	1,401,118	1,441,103	1,473,835	1,527,473
Unassigned Fund Balance	576,565	548,020	543,475	641,811	684,939	1,027,994	1,530,430	1,970,874	2,524,220
Total	1,666,056	1,834,660	1,834,660	1,917,152	2,050,756	2,429,112	2,971,533	3,444,709	4,051,693
Unassigned FB as a % of Total Expenditures	7.9%	6.4%	6.3%	7.5%	7.5%	11%	15.9%	20.1%	24.8%

Maintenance of Effort (MOE) Subsidy Requirement:

GOF Rate of Increase:	2.62%	7.80%	3.26%	3.97%	0.76%	1.89%
Prior Year Adopted Subsidy:	6,172,056	6,333,890	6,827,790	7,050,286	7,330,006	7,385,982
Maintenance of Effort Subsidy (MOE):	6,333,890	6,827,790	7,050,286	7,330,006	7,385,982	7,525,662

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*

FY2022 Maintenance of Effort (MOE) - BASELINE		6,333,890
	FY2023 GOF Adopted Budget	151,245,534
	<u>FY2022 GOF Adopted Budget</u>	<u>140,304,929</u>
	Increase (Decrease)	10,940,605
	% Increase (Decrease)	<u>7.80%</u>
FY2023 Maintenance of Effort (MOE)		<u><u>6,827,790</u></u>

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
REVENUE									
<u>Parks Millage (2081)</u>									
401 Taxes (Voter-approved Millage)	4,483,186	6,039,940	6,039,940	6,023,710	6,249,784	6,374,619	6,514,534	6,645,885	6,780,123
539 State Grants	61,775	27,344	27,344	28,979	36,883	36,883	36,883	36,883	36,883
580 Contribution from Local Units	10,000	0	0	0	0	0	0	0	0
600 Charges For Services	0	0	0	0	0	0	0	0	0
664 Interest And Rents	55,337	53,783	53,783	53,783	43,029	56,408	77,814	88,517	101,897
671 Other Revenues	3,800	0	100,000	50,000	0	0	0	0	0
695 Other Financing Sources:	0	0	0	0	0	0	0	0	0
Transfer from GOF for Pools	0	0	0	0	0	0	0	0	0
Transfer from GOF for Parks	0	0	0	0	0	0	0	0	0
Pool Subsidy from Parks Operating Fund	0	0	0	0	0	0	0	0	0
Parks Millage Total Revenue	4,614,098	6,121,067	6,221,067	6,156,472	6,329,696	6,467,910	6,629,231	6,771,285	6,918,903
EXPENDITURES									
<u>Parks Millage (2081)</u>									
Parks Rehabilitation & Repairs (45-55%)	1,278,751	0	2,734,421	2,429,174	0	0	0	0	0
A-87 (Parks Rehab & Repairs)	12,951	0	0	0	0	0	0	0	0
Subtotal Parks Rehabilitation & Repairs	<u>1,291,702</u>	<u>0</u>	<u>2,734,421</u>	<u>2,429,174</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Park Improvements (25-35%)	2,583,831	0	0	305,247	0	0	0	0	0
A-87 (Park Improvements)	7,771	0	0	0	0	0	0	0	0
Subtotal Park Improvements	<u>2,591,602</u>	<u>0</u>	<u>0</u>	<u>305,247</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Park Millage Capital (New in Fiscal Year 2022)	0	2,972,340	3,072,340	3,022,341	3,467,752	3,467,107	3,466,449	3,465,778	3,465,094
A-87 (Park Millage Capital)	0	27,660	27,660	27,660	32,248	32,893	33,551	34,222	34,906
Subtotal Park Millage Capital	<u>0</u>	<u>3,000,000</u>	<u>3,100,000</u>	<u>3,050,001</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
Pools Operating Exp. (15-20%)	520,465	1,004,761	1,004,761	1,019,801	1,084,155	1,105,541	1,130,356	1,160,011	1,178,815
A-87 (Pools)	45,776	40,118	40,118	40,118	36,033	36,754	37,489	38,239	39,004
Subtotal Pools	<u>566,241</u>	<u>1,044,879</u>	<u>1,044,879</u>	<u>1,059,919</u>	<u>1,120,188</u>	<u>1,142,295</u>	<u>1,167,845</u>	<u>1,198,250</u>	<u>1,217,819</u>
Transfer to GOF Parks	242,400	0	0	0	0	0	0	0	0
Transfer to GOF Pools	0	0	0	0	0	0	0	0	0
Transfer to Parks Operating Fund for Park Maintenance & Recreation Programming	0	1,300,000	1,300,000	1,300,000	1,245,000	1,515,000	1,626,000	1,617,000	1,639,000
Parks Millage Total Expenditures	4,691,945	5,344,879	8,179,300	8,144,341	5,865,188	6,157,295	6,293,845	6,315,250	6,356,819
Parks Millage NET INCOME (LOSS)	(77,847)	776,188	(1,958,233)	(1,987,869)	464,508	310,615	335,386	456,035	562,084
Beginning Fund Balance	2,812,268	2,734,421	2,734,421	2,734,421	746,552	1,211,060	1,521,675	1,857,061	2,313,096
Ending Fund Balance	2,734,421	3,510,609	776,188	746,552	1,211,060	1,521,675	1,857,061	2,313,096	2,875,180
Assigned to Operations - 15% of Total Spending	703,792	801,732	1,226,895	1,221,651	879,778	923,594	944,077	947,288	953,523
Unassigned	2,030,629	2,708,877	(450,707)	(475,099)	331,282	598,081	912,984	1,365,809	1,921,657
Total	2,734,421	3,510,609	776,188	746,552	1,211,060	1,521,675	1,857,061	2,313,096	2,875,180
Unassigned FB as a % of Total Expenditures	43.3%	50.7%	-5.5%	-5.8%	5.6%	9.7%	14.5%	21.6%	30.2%



LEGEND (LEYENDA)

EXISTING (EXISTENTE)

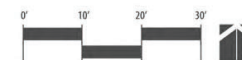
- A** PLAYGROUND (PATIO DE RECREO)
- B** GARFIELD PARK GYM (EDIFICIO DE RECREACION)
- C** FUTSAL COURTS (FUTSAL TRIBUNAL)

PROPOSED - PROPUESTO

- A** SPLASH PAD (PARQUE DE AGUA)
- B** PICNIC TABLE (MESA DE PICNIC)
- C** EX. RESTROOM IMPROVEMENTS (MEJORAS DE BAÑO)
- D** BIKE RACKS (ESTACIONAMIENTO DE BICICLETAS)
- E** BENCH WITH 4'X3' COMPANION SEATING (BANCOS DE ASIENTO)
- F** ACCESSIBLE WALKS, MIN. 6' WIDE (ACERAS ACCESIBLES)
- G** SHADE SAIL CANOPY (CORTINA DE SOMBRA)
- H** RAIN GARDEN (JARDÍN DE LA LLUVIA)
- I** LITTER RECEPTACLE (RECEPTÁCULO LITTER)
- J** FUTURE ART (ARTE FUTURO)
- K** LANDSCAPE BEDS (CAMA DE JARDINERÍA)
- L** BARRIER-FREE PARKING (BARRERA LIBRE DE ESTACIONAMIENTO)

SITE GRADES:

- LESS THAN 1:50 (2%) CROSS-SLOPE ON ACCESSIBLE ROUTE.
- NO CHANGES IN LEVEL GREATER THAN 1/2" ALONG ACCESSIBLE ROUTE.
- LESS THAN 1:20 (5%) LONGITUDINAL SLOPE ON ACCESSIBLE ROUTE
- LESS THAN 1:50 (2%) SLOPE (IN ANY DIRECTION) IN B.F. PARKING AND ACCESS AISLES.

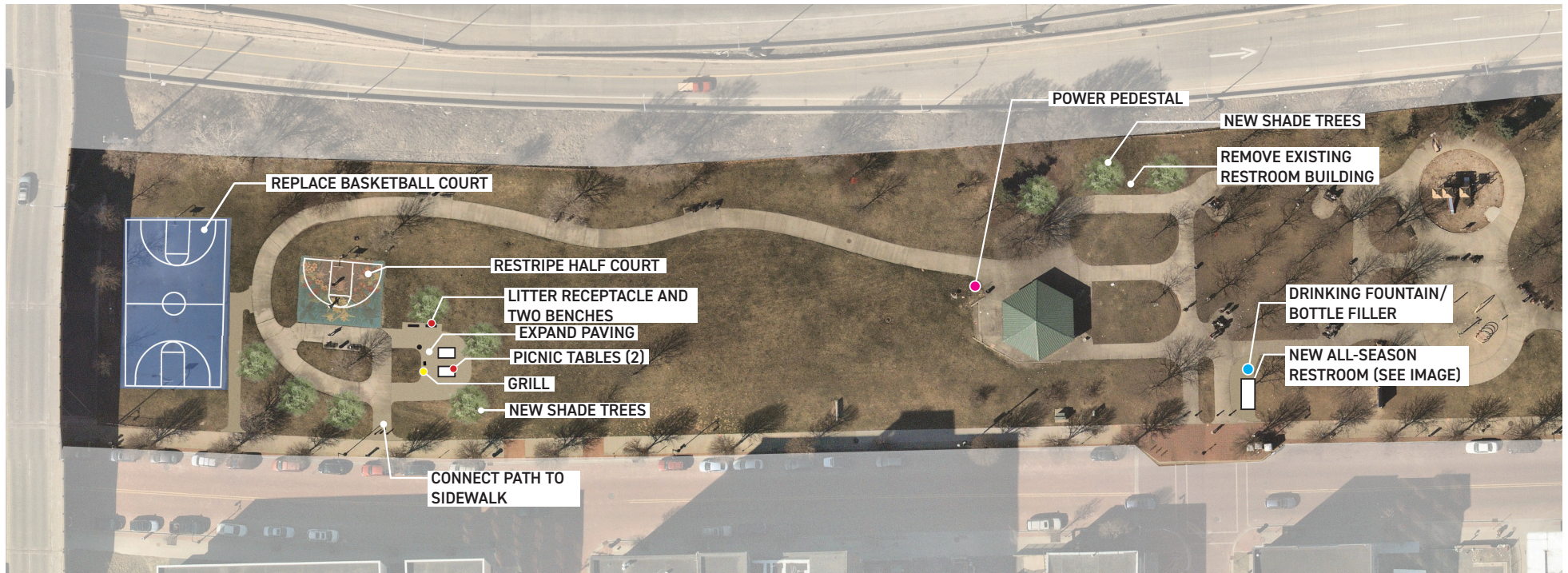


GARFIELD PARK

City of Grand Rapids, Michigan
February 2019

SPLASH PAD CONCEPT





3-STALL, ALL-SEASON RESTROOM (SELF CLEANING)



DRINKING FOUNTAIN/
BOTTLE FILLER



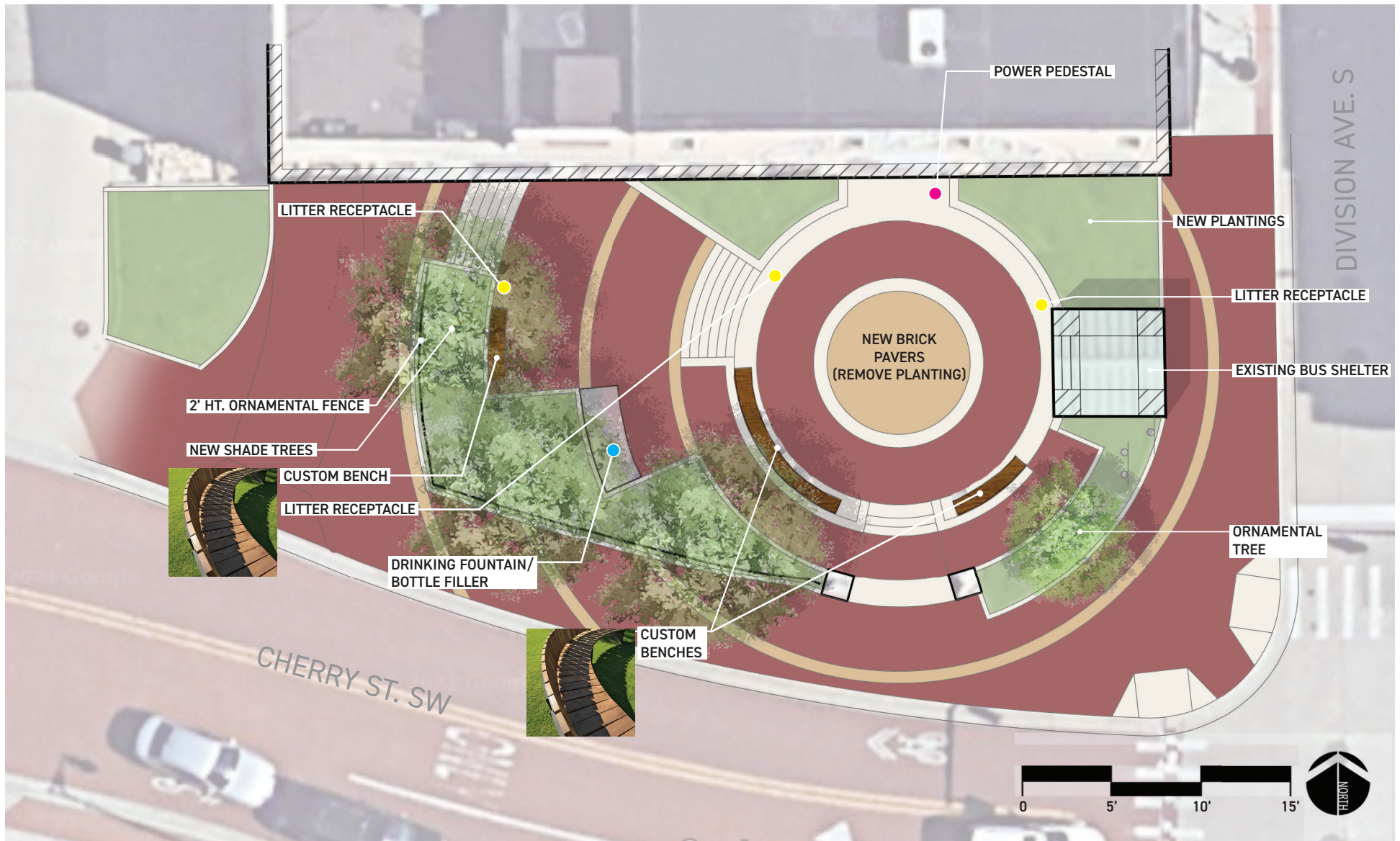
POWER PEDESTAL



HEARTSIDE PARK PROPOSED DESIGN IMPROVEMENTS

SEPTEMBER 2021





PEKICH PARK PROPOSED DESIGN IMPROVEMENTS

DECEMBER 2021



**Grand Rapids MI
PROPERTY MANAGEMENT (2360)
STATEMENT OF OPERATIONS**

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	600	600	968	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	13,100	9,540	9,540	9,540	4,774	6,258	8,633	9,820	11,305
671-Other Revenues	73,539	150,000	150,000	68,695	150,000	150,000	150,000	150,000	150,000
695-Other Financing Sources	70,000	160,000	160,000	160,000	160,000	140,000	90,000	90,000	90,000
PROPERTY MANAGEMENT Total Revenues	156,639	320,140	320,140	239,203	315,374	296,858	249,233	250,420	251,905
Expenditures									
701-Personal Services	(3,284)	16,056	16,056	16,056	18,696	19,116	19,452	19,416	19,308
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	155,954	107,340	565,573	565,792	104,877	85,310	35,792	36,361	37,084
970-Capital Outlays	212,215	150,000	150,000	85,506	150,000	150,000	150,000	150,000	150,000
990-Debt Service	43,125	42,184	42,184	42,184	46,225	45,087	49,068	47,824	44,867
995-Other Financing	0	0	0	0	0	0	0	0	0
PROPERTY MANAGEMENT Total Expenditures	408,010	315,580	773,813	709,538	319,798	299,513	254,312	253,601	251,259
PROPERTY MANAGEMENT NET INCOME (LOSS)	(251,371)	4,560	(453,673)	(470,335)	(4,424)	(2,655)	(5,079)	(3,181)	646
Fund Balance - Beginning of Year	831,905	580,534	580,534	580,534	110,199	105,775	103,120	98,041	94,860
Fund Balance - End of Year	580,534	585,094	126,861	110,199	105,775	103,120	98,041	94,860	95,506
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	102,003	78,895	78,895	62,826	79,950	74,878	63,578	63,400	62,815
Restricted for Affordable Housing - Source: "Income and Housing Diversity Program at the Parkland Properties Project"	358,233	358,233	0	0	0	0	0	0	0
Committed for Affordable Housing - Source: "General Fund Contingent Account per Budget Amendment 16-25"	100,000	100,000	0	0	0	0	0	0	0
Unassigned Fund Balance	20,299	47,966	47,966	47,373	25,826	28,242	34,463	31,460	32,691
Total	580,534	585,094	126,861	110,199	105,775	103,120	98,041	94,860	95,506
Unassigned Fund Balance as a % of Total Current Spending	5.0%	15.2%	6.2%	6.7%	8.1%	9.4%	13.6%	12.4%	13.0%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Public Library Operating (2710)</u>									
Revenues									
401-Taxes	11,414,362	11,558,200	11,558,200	11,615,075	12,033,219	12,275,076	12,545,133	12,798,666	13,057,771
501-Federal Grants	78,504	-	-	-	-	-	-	-	-
539-State Grants	270,665	188,461	188,461	72,521	224,959	224,959	224,959	224,959	224,959
580-Contribution from Local Units	294,358	290,000	290,000	280,985	290,000	365,000	365,000	365,000	365,000
600-Charges for Services	51,321	32,000	32,000	60,000	60,000	60,000	60,000	60,000	60,000
655-Fines & Forfeitures	17,656	15,000	15,000	25,000	35,000	35,000	35,000	35,000	35,000
664-Investment Income & Rentals	106,675	98,541	98,541	98,541	79,267	103,914	143,349	163,066	187,713
671-Other Revenues	4,317	-	-	-	-	-	-	-	-
Public Library Operating Total Revenues	12,237,858	12,182,202	12,182,202	12,152,122	12,722,445	13,063,949	13,373,441	13,646,691	13,930,443
Expenditures									
701-Personal Services	6,411,758	7,539,605	7,699,678	7,275,993	8,308,061	8,541,335	8,759,857	8,785,926	8,752,941
751-Supplies	1,658,728	1,677,500	1,677,500	1,673,000	1,753,850	1,728,700	1,728,700	1,728,700	1,728,700
800-Other Services and Charges	2,310,660	2,226,326	2,226,326	1,946,407	3,221,925	2,333,736	2,345,684	2,358,449	2,372,084
970-Capital Outlays	319,826	244,850	244,850	121,850	560,500	50,000	50,000	50,000	50,000
995-Lapse	-	(11,815)	(11,815)	-	-	-	-	-	-
995-Other Financing	800,000	490,000	490,000	490,000	1,500,000	200,000	200,000	200,000	200,000
Public Library Operating Total Expenditures	11,500,972	12,166,466	12,326,539	11,507,250	15,344,336	12,853,771	13,084,241	13,123,075	13,103,725
Public Library Operating NET INCOME (LOSS)	736,886	15,736	(144,337)	644,872	(2,621,891)	210,178	289,200	523,616	826,718
Beginning Fund Balance	3,801,478	4,538,364	4,538,364	4,538,364	5,183,236	2,561,345	2,771,523	3,060,723	3,584,339
Ending Fund Balance	4,538,364	4,554,100	4,394,027	5,183,236	2,561,345	2,771,523	3,060,723	3,584,339	4,411,057
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,725,146	1,824,970	1,848,981	1,726,088	2,301,650	1,928,066	1,962,636	1,968,461	1,965,559
Unassigned Fund Balance	2,813,218	2,729,130	2,545,046	3,457,149	259,695	843,457	1,098,087	1,615,878	2,445,498
Total	4,538,364	4,554,100	4,394,027	5,183,236	2,561,345	2,771,523	3,060,723	3,584,339	4,411,057
Unassigned FB as a % of Total Expenditures	24.46%	22.43%	20.65%	30.04%	1.69%	6.56%	8.39%	12.31%	18.66%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	3,149	4,838	4,838	4,838	3,489	4,574	6,309	7,177	8,262
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	3,149	4,838	4,838	4,838	3,489	4,574	6,309	7,177	8,262
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)	3,149	4,838	4,838	4,838	3,489	4,574	6,309	7,177	8,262
Fund Balance - Beginning of Year	428,964	432,113	432,113	432,113	436,951	440,440	445,014	451,323	458,500
Fund Balance - End of Year	432,113	436,951	436,951	436,951	440,440	445,014	451,323	458,500	466,762
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	432,112	436,949	436,948	436,947	440,440	445,014	451,323	458,500	466,762
Total	432,113	436,951	436,951	436,951	440,440	445,014	451,323	458,500	466,762
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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
401-Taxes	(823)	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	75,912	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	31,248	34,000	34,000	34,000	21,969	28,800	39,730	45,195	52,026
671-Other Revenues	(580)	0	0	0	0	0	0	0	0
695-Other Financing Sources	800,000	490,000	490,000	490,000	1,500,000	200,000	200,000	200,000	200,000
LIBRARY GRANTS/CAPITAL Total Revenues	905,757	524,000	524,000	524,000	1,521,969	228,800	239,730	245,195	252,026
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	2,044,265	935,000	935,000	900,000	1,355,000	364,000	155,000	275,000	306,000
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	2,044,265	935,000	935,000	900,000	1,355,000	364,000	155,000	275,000	306,000
LIBRARY GRANTS/CAPITAL NET INCOME (LOSS)	(1,138,508)	(411,000)	(411,000)	(376,000)	166,969	(135,200)	84,730	(29,805)	(53,974)
Fund Balance - Beginning of Year	2,845,660	1,707,152	1,707,152	1,707,152	1,331,152	1,498,121	1,362,921	1,447,651	1,417,846
Fund Balance - End of Year	1,707,152	1,296,152	1,296,152	1,331,152	1,498,121	1,362,921	1,447,651	1,417,846	1,363,872
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	306,640	140,250	140,250	135,000	203,250	54,600	23,250	41,250	45,900
Assigned to Capital	1,400,512	1,155,902	1,155,902	1,196,152	1,294,871	1,308,321	1,424,401	1,376,596	1,317,972
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0
Total	1,707,152	1,296,152	1,296,152	1,331,152	1,498,121	1,362,921	1,447,651	1,417,846	1,363,872
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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	954	1,466	1,466	1,466	1,057	1,386	1,912	2,175	2,504
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	954	1,466	1,466	1,466	1,057	1,386	1,912	2,175	2,504
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	5,000	5,000	5,000	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	5,000	5,000	5,000	0	0	0	0	0
RECEIVERSHIP NET INCOME (LOSS)	954	(3,534)	(3,534)	(3,534)	1,057	1,386	1,912	2,175	2,504
Fund Balance - Beginning of Year	134,317	135,271	135,271	135,271	131,737	132,794	134,180	136,092	138,267
Fund Balance - End of Year	135,271	131,737	131,737	131,737	132,794	134,180	136,092	138,267	140,771
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	0	750	750	750	0	0	0	0	0
Unassigned Fund Balance	135,271	130,987	130,987	130,987	132,794	134,180	136,092	138,267	140,771
Total	135,271	131,737	131,737	131,737	132,794	134,180	136,092	138,267	140,771
Unassigned Fund Balance as a % of Total Current Spending	#DIV/0!	2619.7%	2619.7%	2619.7%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
REFUSE COLLECTION (2260)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
401-Taxes	7,701,878	7,829,898	7,829,898	7,942,249	8,245,176	8,409,730	8,594,162	8,767,309	8,944,260
501-Federal Grants	12,146	0	0	0	0	0	0	0	0
539-State Grants	258,316	46,174	46,174	49,574	48,538	48,538	48,538	48,538	48,538
600-Charges for Services	8,201,288	8,488,516	8,488,516	8,465,701	8,967,902	10,519,501	11,015,550	11,129,186	11,244,433
664-Investment Income & Rentals	68,493	104,944	104,944	104,944	79,056	103,637	142,967	162,632	187,214
671-Other Revenues	-2,739	-600	-600	-660	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Refuse Collection Total Revenues	16,239,382	16,468,932	16,468,932	16,561,808	17,340,672	19,081,406	19,801,217	20,107,665	20,424,445
Expenditures									
701-Personal Services	4,200,845	4,821,259	4,821,259	4,257,258	5,143,723	5,390,793	5,598,412	5,686,061	5,724,983
726-Supplies	537,820	538,250	538,250	557,148	481,350	490,634	500,104	509,763	519,614
800-Other Services and Charges	9,941,082	11,241,692	11,511,692	11,288,316	12,402,736	12,699,498	13,032,128	13,383,860	13,745,284
970-Capital Outlays	2,697	21,650	21,650	87,350	35,435	38,435	34,435	34,435	34,435
995-Other Financing	754,226	370,238	370,238	720,238	-110,000	-110,000	-110,000	-110,000	-110,000
Refuse Collection Total Expenditures	15,436,670	16,993,089	17,263,089	16,910,310	17,953,244	18,509,360	19,055,079	19,504,119	19,914,316
Refuse Collection NET INCOME (LOSS)	802,712	-524,157	-794,157	-348,502	-612,572	572,046	746,138	603,546	510,129
Beginning Fund Balance	3,951,343	4,754,055	4,754,055	4,754,055	4,405,553	3,792,981	4,365,027	5,111,165	5,714,711
Ending Fund Balance	4,754,055	4,229,898	3,959,898	4,405,553	3,792,981	4,365,027	5,111,165	5,714,711	6,224,840
Reserve Targets									
Assigned to Operations - 25% of Total Spending	3,859,168	4,248,272	4,315,772	4,227,578	4,488,311	4,627,340	4,763,770	4,876,030	4,978,579
GR Building Authority 2021 (FY2051) 201 Mkt/KCRC Site Acq	0	0	0	0	187,647	375,294	562,941	750,588	938,235
Unassigned Fund Balance	894,888	-18,374	-355,874	177,976	-882,977	-637,607	-215,546	88,093	308,026
Total	4,754,055	4,229,898	3,959,898	4,405,553	3,792,981	4,365,027	5,111,165	5,714,711	6,224,840
Unassigned FB as a % of Total Expenditures	5.8%	(0.1%)	(2.1%)	1.1%	(4.9%)	(3.4%)	(1.1%)	0.5%	1.5%
Millage Rate (maximum permitted 3.0 mills)	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Revenues									
401-Taxes	2,171,775	1,875,043	1,875,043	2,239,976	2,321,042	2,341,616	2,364,084	2,409,838	2,478,934
450-Licenses & Permits	32,755	27,500	27,500	28,000	32,500	32,500	32,500	32,500	32,500
501-Federal Grants	184	220,420	220,420	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	12,145	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	11,264	12,878	12,878	12,878	9,579	12,557	17,322	19,705	22,683
671-Other Revenues	69	100	100	263	50	50	50	50	50
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
SIDEWALK REPAIR Total Revenues	2,228,193	2,137,941	2,137,941	2,283,117	2,365,171	2,388,723	2,415,956	2,464,093	2,536,167
Expenditures									
701-Personal Services	377,030	417,453	417,453	401,949	425,758	442,097	456,411	463,080	468,542
751-Supplies	6,888	8,200	8,200	7,600	9,100	7,100	8,200	7,100	7,100
800-Other Services And Charges	1,873,108	1,958,312	1,958,312	1,957,730	1,974,800	1,975,831	1,979,104	1,982,691	1,986,197
970-Capital Outlays	7,050	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	64,784	64,784	64,784	64,784	64,870	64,793	64,740	64,854	0
SIDEWALK REPAIR Total Expenditures	2,328,860	2,448,749	2,448,749	2,432,063	2,474,528	2,489,821	2,508,455	2,517,725	2,461,839
SIDEWALK REPAIR NET INCOME (LOSS)	(100,667)	(310,808)	(310,808)	(148,946)	(109,357)	(101,098)	(92,499)	(53,632)	74,328
Fund Balance - Beginning of Year	1,251,587	1,150,920	1,150,920	1,150,920	1,001,974	892,617	791,519	699,020	645,388
Fund Balance - End of Year	1,150,920	840,112	840,112	1,001,974	892,617	791,519	699,020	645,388	719,716
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	349,329	367,312	367,312	364,809	371,179	373,473	376,268	377,659	369,276
Assigned to Payables (Net of Receivables)	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	801,591	472,799	472,799	637,164	521,437	418,045	322,751	267,729	350,440
Total	1,150,920	840,112	840,112	1,001,974	892,617	791,519	699,020	645,388	719,716
Unassigned Fund Balance as a % of Total Current Spending	34.4%	19.3%	19.3%	26.2%	21.1%	16.8%	12.9%	10.6%	14.2%
Outstanding Debt Service at FYE - Vital Streets Loan	324,042	259,258	259,258	259,258	194,388	129,595	64,854	0	0

**Grand Rapids MI - FMS
TRANSFORMATION FUND (2300)
STATEMENT OF OPERATIONS**

	Actual 2021	Adopted 2022	Amended 2022	Estimate 2022	Proposed 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
REVENUES									
<u>SUPPLEMENTAL INCOME TAX (2300)</u>									
Interest And Rents	(12,026)	-	-	(4,733)	-	-	-	-	-
<i>SUPPLEMENTAL INCOME TAX Total Revenue</i>	<i>(12,026)</i>	<i>-</i>	<i>-</i>	<i>(4,733)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
EXPENDITURES									
<u>SUPPLEMENTAL INCOME TAX (2300)</u>									
Transfers Out									
Approved For:									
Third Ward Equitable Investment Initiative	232,500				-	-	-	-	-
Government Finance Officers Association (GFOA) ERP Consulting	-	-	150,000	150,000	-	-	-	-	-
<i>SUPPLEMENTAL INCOME TAX Total Requested Expenditures</i>	<i>232,500</i>	<i>-</i>	<i>150,000</i>	<i>150,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>SUPPLEMENTAL INCOME TAX NET INCOME (LOSS)</i>	<i>(244,526)</i>	<i>-</i>	<i>(150,000)</i>	<i>(154,733)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Fund Balance - Beginning of Year</i>	<i>399,259</i>	<i>154,733</i>	<i>154,733</i>	<i>154,733</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Fund Balance - End of Year</i>	<i>154,733</i>	<i>154,733</i>	<i>4,733</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Reserve Targets:									
Unassigned Fund Balance	154,733	154,733	4,733	-	-	-	-	-	-
Total	154,733	154,733	4,733	-	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	66.55%	#DIV/0!	3.16%	0.00%	#DIV/0!	0.00%	0.00%	0.00%	0.00%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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	2,193	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	919,300	856,627	856,627	843,925	955,668	985,703	1,016,727	1,091,057	1,169,352
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	3,328	6,855	6,855	6,855	5,252	6,885	9,498	10,805	12,438
671-Other Revenues	(194)	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	924,627	863,482	863,482	850,780	960,920	992,588	1,026,225	1,101,862	1,181,790
Expenditures									
701-Personal Services	180,209	192,262	192,262	153,287	152,152	160,984	169,660	175,048	174,904
751-Supplies	320	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
800-Other Services And Charges	484,209	517,591	517,591	517,620	686,036	716,108	745,772	776,992	809,820
970-Capital Outlays	50,400	17,500	17,500	17,500	17,500	17,500	17,500	18,500	19,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	111,669	130,592	130,592	130,592	130,592	132,532	134,534	136,536	138,600
VEHICLE STORAGE FACILITY Total Expenditures	826,807	859,945	859,945	820,999	988,280	1,029,124	1,069,466	1,109,076	1,144,324
VEHICLE STORAGE FACILITY NET INCOME (LOSS)	97,820	3,537	3,537	29,781	(27,360)	(36,536)	(43,241)	(7,214)	37,466
Fund Balance - Beginning of Year	582,578	680,398	680,398	680,398	710,179	682,819	646,283	603,042	595,829
Fund Balance - End of Year	680,398	683,935	683,935	710,179	682,819	646,283	603,042	595,829	633,295
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	206,702	214,986	214,986	205,250	247,070	257,281	267,367	277,269	286,081
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	273,696	268,949	268,949	304,929	235,749	189,002	135,676	118,560	147,214
Total	680,398	683,935	683,935	710,179	682,819	646,283	603,042	595,829	633,295
Unassigned Fund Balance as a % of Total Current Spending	33.1%	31.3%	31.3%	37.1%	23.9%	18.4%	12.7%	10.7%	12.9%

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

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	PROPOSED 2024	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027
REVENUE									
401 Taxes - Income Taxes	11,403,603	9,845,511	9,845,511	11,761,713	12,187,381	12,295,402	12,413,384	12,653,626	13,016,435
501 Federal Grants	0	2,989,810	2,989,810	0	0	0	0	0	0
664 Investment Income & Rentals	(167,680)	114,820	114,820	114,820	37,013	48,522	66,936	76,143	87,652
671 Other Revenues	0	0	0	0	0	0	0	0	0
695 Other Financing Sources - GOF Op Transfer	3,400,000	0	0	0	0	0	850,000	850,000	850,000
695 Other Fin - Bond Principal Repayment from Sidewalk Fund	48,803	51,243	51,243	51,243	53,378	55,971	58,716	61,766	0
695 Other Fin - Bond Interest Repayment from Sidewalk Fund	15,981	13,541	13,541	13,541	11,492	8,822	6,024	3,088	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	14,700,707	13,014,925	13,014,925	11,941,317	12,289,264	12,408,717	13,395,060	13,644,623	13,954,087
EXPENDITURES									
Bridge Investment									
995 Transfers Out - Streets (4090)-Bridge Investment (Major)	115,000	82,600	82,600	82,600	210,000	30,000	30,000	30,000	30,000
Traffic Safety/Signals & Trunk Line									
995 Transfers Out - Streets (4090)-Traffic Safety/Signals	550,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000
Public ROW and Green Infrastructure Maintenance									
	200,000	250,000	250,000	250,000	275,000	300,000	325,000	350,000	375,000
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)									
	8,739,893	7,177,677	7,177,677	8,512,197	8,694,107	8,964,745	9,917,669	10,135,412	12,541,313
990 Debt Service - Principal	16,600,000	1,680,000	1,680,000	1,680,000	1,750,000	1,835,000	1,925,000	2,025,000	0
990 Debt Service - Interest	658,200	443,950	443,950	443,950	376,750	289,250	197,500	101,250	0
990 Debt Service - Paying Agent Fees	0	500	500	500	500	500	500	500	0
VITAL STREETS Total Expenditures	26,963,093	10,409,727	10,409,727	11,744,247	12,081,357	12,194,495	13,170,669	13,417,162	13,721,313
VITAL STREETS NET INCOME (LOSS)	(12,262,386)	2,605,198	2,605,198	197,070	207,907	214,222	224,391	227,461	232,774
Beginning Fund Balance	12,263,949	1,563	1,563	1,563	198,633	406,540	620,762	845,153	1,072,614
Contingency Reserve	0	0	0	0	0	0	0	0	0
Ending Fund Balance	1,563	2,606,761	2,606,761	198,633	406,540	620,762	845,153	1,072,614	1,305,388
Reserve Targets:									
Assigned to Operations - 15% of Total Spending	4,044,464	1,561,459	1,561,459	1,761,637	1,812,204	1,829,174	1,975,600	2,012,574	2,058,197
Unassigned Fund Balance	(4,042,901)	1,045,302	1,045,302	(1,563,004)	(1,405,664)	(1,208,412)	(1,130,447)	(939,960)	(752,809)
Total	1,563	2,606,761	2,606,761	198,633	406,540	620,762	845,153	1,072,614	1,305,388
Unassigned FB as a % of Total Expenditures	-15.0%	10.0%	10.0%	-13.3%	-11.6%	-9.9%	-8.6%	-7.0%	-5.5%



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DEPARTMENT # 257 - ASSESSOR

[City Assessor](#)

OVERVIEW

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

Revenue Sources

The Assessor's Office generates minimal revenue through the administration of the General Property Tax Act. This is done specifically through penalties for failing to file Property Transfer Affidavits and through interest collected as a result of denials of the Principal Residence Exemption. The department also charges fees for custom reports and the purchase of assessment data.

Expenditures

Personnel costs involved in the administration of the General Property Tax Act account for the majority of the Assessor's Office expenses. Personnel are required to be certified by the State of Michigan under the State Tax Commission. Training and certification costs for Assessor's Office personnel are also part of the department's expenditures. Internal service fund charges from other City departments account for a fair amount of expense each year as well. Postage, processing, and technological advancement costs are some of the additional expenses incurred by the Assessor's Office on an annual basis.

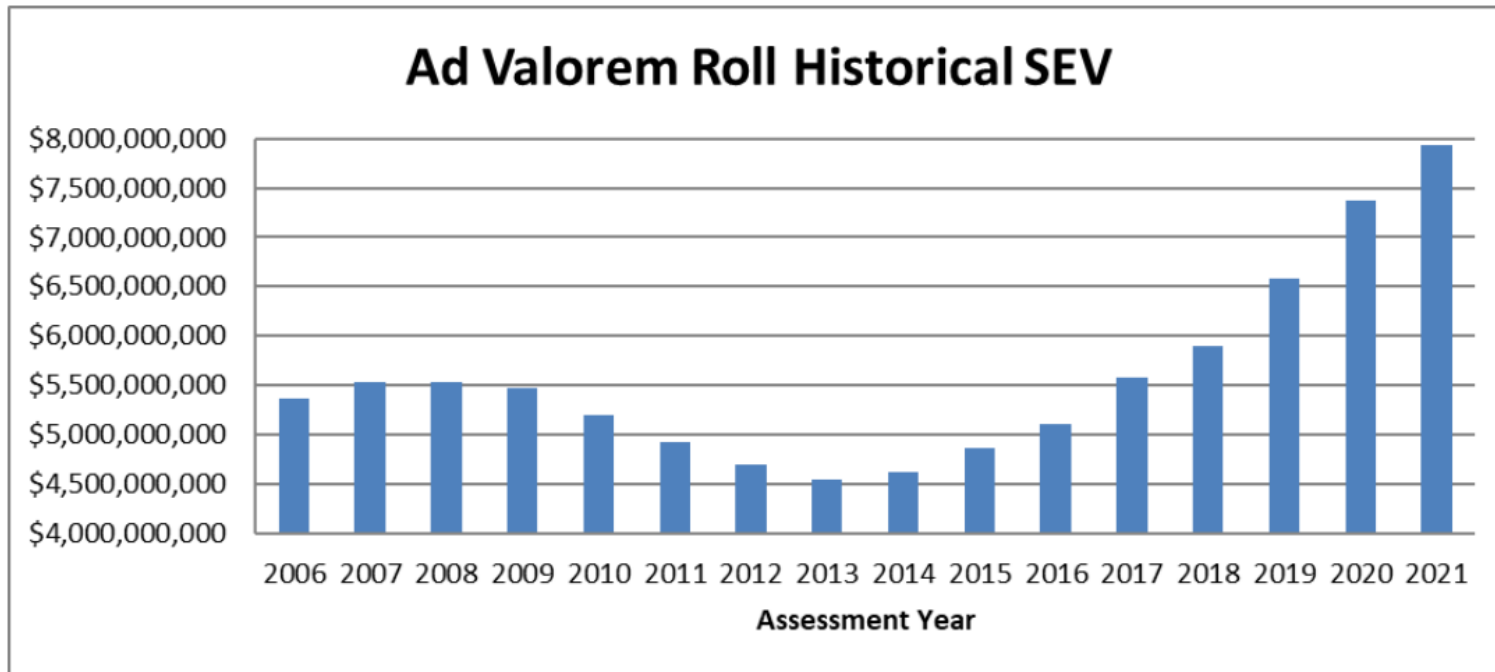
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Actual	
Goal #1: Annually value all assessable real and personal property located within the City of Grand Rapids resulting in fair and equitable assessments at the lawful level of assessment.	GE.02 – Foster and maintain fiscal sustainability.	Equalization Factor of 1.000 for all classes of property.	Annual	1.000	1.000	1.000	1.000
Goal #2: Prepare credible valuation disclosures in defense of all valuation appeals filed in the Michigan Tax Tribunal.	GE.02 – Foster and maintain fiscal sustainability.	100%	Annual	100%	100%	100%	100%
Goal #3: Efficient and timely processing of all principal residence exemption affidavits, deeds, property transfer affidavits, exemption applications, personal property statements, and customer service inquiries.	GE.02 – Foster and maintain fiscal sustainability.	100%	Annual	100%	100%	100%	100%
Goal #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.	100%	Annual	100%	100%	100%	100%
Goal #5: Increase efficiency in data collection by implementing mobile data collection and achieving full employment.	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications and data sharing with the community.	Elimination of year end overtime, increase in number of properties reviewed.	Annual	--	--	--	0 overtime/15% increase in Properties Reviewed.

CHARTS

Goal #1 Performance Measure

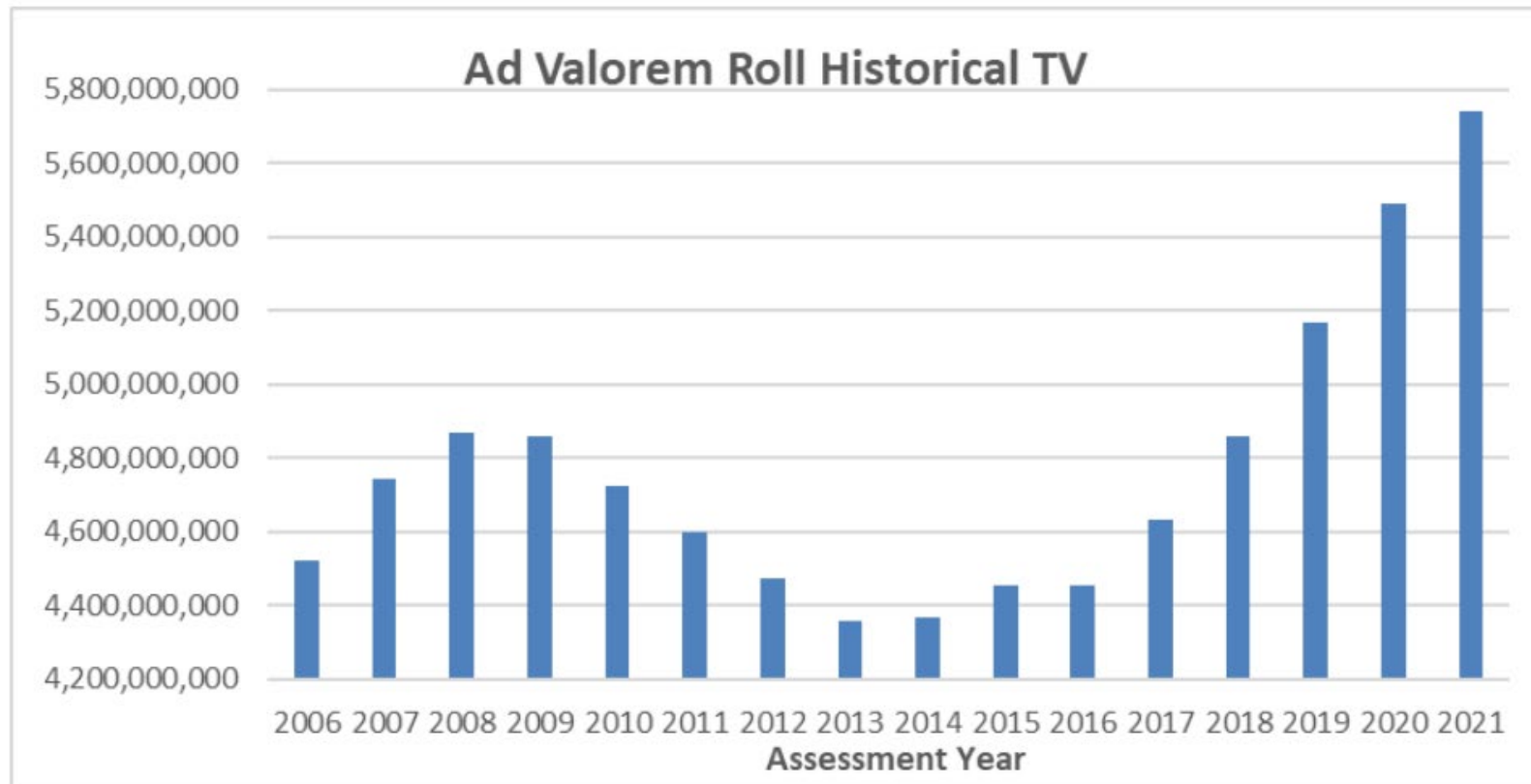
Report of State Equalized Value for the City of Grand Rapids from 2006-2021



While the State Equalized Value (SEV) is a measure of 50% of fair market value of the property on the assessment roll, the Taxable Value (TV) is multiplied by the millage rate to calculate property taxes.

2021 Taxable Values (TV)							
	Class ↓	Ad Valorem	IFT	NEZ	OPRA	TRCTA	Totals
Real Property	Commercial	\$1,721,254,932	\$580,539	\$29,132,377	\$29,679,406	\$764,041	\$1,781,411,295
	Industrial	\$199,560,788	\$22,408,601	\$0	\$39,782	\$113,942	\$222,123,113
	Residential	\$3,392,051,552	\$0	\$3,870,853	\$0	\$7,349,346	\$3,403,271,751
	Exempt	\$0	\$0	\$0	\$0	\$0	\$0
	Real Property Totals	\$5,312,867,272	\$22,989,140	\$33,003,230	\$29,719,188	\$8,227,329	\$5,406,806,159
Personal Property	Commercial	\$247,547,200	\$145,400	\$0	\$0	\$0	\$247,692,600
	Industrial	\$26,700,300	\$8,325,100	\$0	\$0	\$0	\$35,025,400
	Utility	\$154,549,300	\$0	\$0	\$0	\$0	\$154,549,300
	Personal Property Totals	\$428,796,800	\$8,470,500	\$0	\$0	\$0	\$437,267,300
TV Totals		\$5,741,664,072	\$31,459,640	\$33,003,230	\$29,719,188	\$8,227,329	\$5,844,073,459

CHART-Report of Taxable Value for the City of Grand Rapids from 2006-2021



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup Summary
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Assessor (257)						
1010 - General Fund Operating						
701 - Personnel Services	1,743,696	1,813,124	1,889,651	1,951,001	1,973,398	1,979,937
751 - Supplies	21,220	21,220	21,745	22,270	22,795	23,320
800 - Other Services and Charges	523,801	513,578	520,113	532,276	542,206	559,114
970 - Capital Outlays	12,350	12,350	11,400	11,400	12,350	11,400
Total For Expenditures	2,301,067	2,360,272	2,442,909	2,516,947	2,550,749	2,573,771
Total For Assessor	2,301,067	2,360,272	2,442,909	2,516,947	2,550,749	2,573,771

DEPARTMENT # 266 - ATTORNEY[Attorney](#)**OVERVIEW**

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.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Actual	
Require and provide meaningful professional development for all DOL employees	GE.03 Retain high performing employees	# of staff attending PD	Annual	6	18		18
Implement new FOIA technology to improve internal efficiency and external access	GE.05 Leverage Technology	Yes/No	Annual	---	---	---	Yes
Develop helpful trainings for City Employees	GE.03 High performing employees	2 new trainings	Annual	0		1	2

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Attorney (266)						
1010 - General Fund Operating						
701 - Personnel Services	2,761,167	2,853,888	2,971,462	3,062,581	3,079,375	3,070,140
751 - Supplies	48,250	57,250	57,250	57,250	57,250	57,250
800 - Other Services and Charges	352,926	352,443	361,500	370,776	381,923	395,270
970 - Capital Outlays	19,500	14,500	14,500	14,500	14,500	14,500
Total For Expenditures	3,181,843	3,278,081	3,404,712	3,505,107	3,533,048	3,537,160
Total For Attorney	3,181,843	3,278,081	3,404,712	3,505,107	3,533,048	3,537,160

DEPARTMENT # 215 – CITY CLERK

[City Clerk](#)

OVERVIEW

The City Clerk's Office administers various operations which include Business Licensing, Passports, Voter Registration/Elections, Boards and Commissions, Contract Administration, Community Archive and Records Center, and assists with City Commission Agenda preparation. This office continues to implement transformative ideas to create enhancements and efficiencies to the service delivery model in each division.

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 FY2023, there is a continued concentration in the Voter Registration/Elections Division as we prepare staff, election workers, and the community for the 2022 State Primary and General Elections. In FY2022, there were no scheduled elections, but Grand Rapids Public Schools called a special election. GRPS reimbursed the city for the expense of administering the August election. The voters' approval of Proposal 3 in 2018 has greatly increased the cost of conducting elections by substantially more voters utilizing Absentee Ballots and being able to register to vote through Election Day.

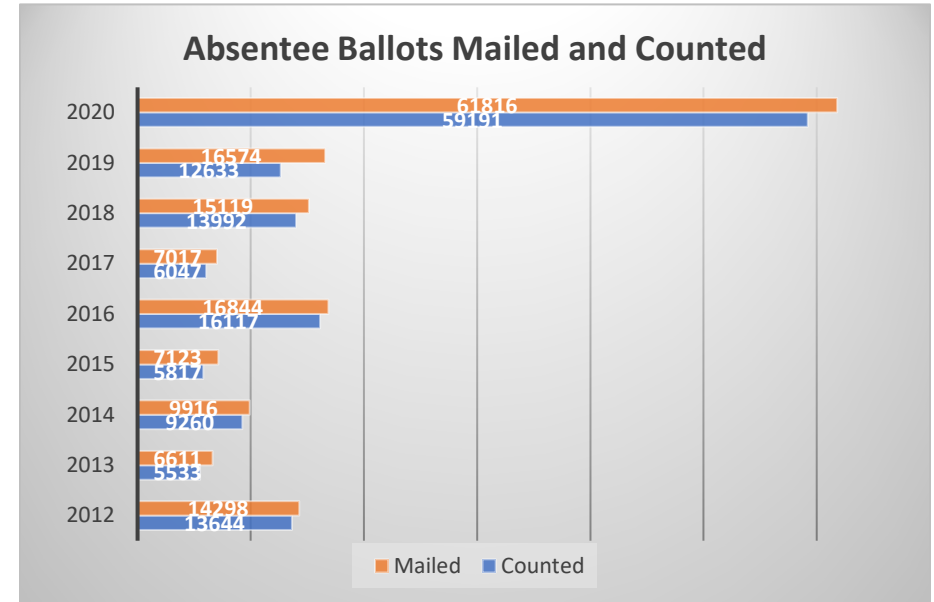
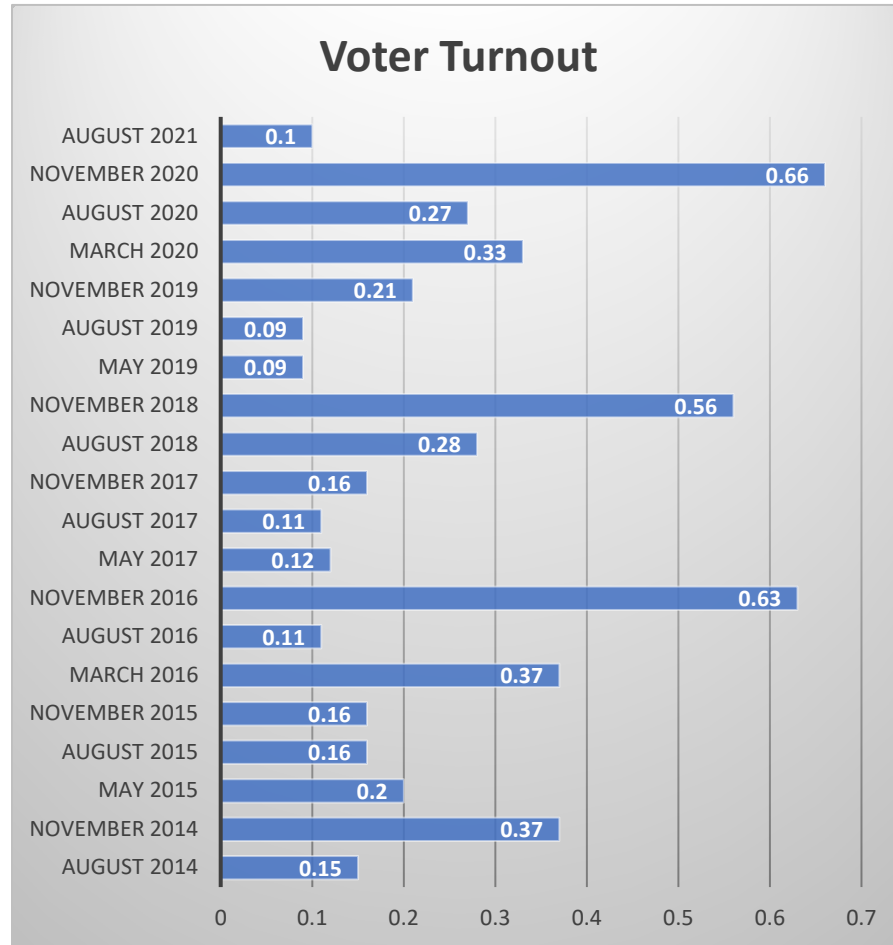
There has been a renewed interest in Passport services after services were halted due to COVID-19 and people are beginning to travel again. The Business Licensing and Boards and Commission operations will undergo a mixture of policy enhancements in an effort to provide more information to the public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

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 Goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023
					Target	Actual	Target
Goal #1 Recruit Bilingual Election Workers	GE1 Embed Equity	# Recruited	Election	NA	NA	NA	26
Goal #2 Election Communications Plan	ECC1 Enhance Communications	People Reached	Election	612,823	NA	NA	>612,823
Goal # 3 Tabulation of Absentee Ballots	GE 5 Leverage Technology	Tabulation of Ballots	Election	30 hours	15 hours	16 hours	17 hours

CHARTS



The Clerk's Office uses Voter Turnout and Absentee Ballots Mailed/Counted as a Key Performance Indicator for making election budget projections.

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Clerk (215)						
1010 - General Fund Operating						
701 - Personnel Services	1,404,704	1,571,398	1,532,774	1,787,006	1,547,813	1,656,881
751 - Supplies	56,200	93,200	68,700	96,200	53,700	80,200
800 - Other Services and Charges	731,521	987,703	832,062	1,042,757	767,495	1,053,982
970 - Capital Outlays	6,000	10,000	10,000	10,000	10,000	26,000
Total For Expenditures	2,198,425	2,662,301	2,443,536	2,935,963	2,379,008	2,817,063
Total For Clerk	2,198,425	2,662,301	2,443,536	2,935,963	2,379,008	2,817,063

DEPARTMENT # 733 - CODE COMPLIANCE

[Code Compliance](#)

OVERVIEW

The Code Compliance Department seeks to protect the health and safety of residents, eliminate blight, and preserve neighborhoods. We believe property maintenance is critical in preserving investment and quality of life in neighborhoods. Through enforcement of City ordinances addressing residential and commercial property maintenance, and nuisance and zoning issues, we help keep Grand Rapids a healthy and safe place to live, work and play. While enforcement can seem punitive, staff work to create and maintain community partnerships that can assist with resources and services for those needing support in bringing properties into compliance.

Residential Rental Property Certification

The Residential Rental Property Certification Program is a proactive approach in maintaining safe, quality housing. All rental properties must be registered with the City and receive routine inspections. Code Compliance Officers conduct inspections and certify that the properties are substantially in compliance with the City's Property Maintenance Code.

Residential Property Maintenance, Building Maintenance and Zoning Compliance

The Code Compliance Department addresses property complaints for residential and non-residential buildings under the Property Maintenance, Building Maintenance and Zoning codes. These are properties that may be poorly maintained or neglected by their owners and have become of a concern to neighbors or the neighborhood. Zoning complaints often are concerns about overcrowding in dwellings, illegal fencing and structures, parking of recreational vehicles, etc.

Nuisance Remediation

Nuisances are conditions that tend to reduce private property value, promote blight and deterioration, create health and safety issues, and promote illegal activity. These include, but are not limited to, issues related to tall grass, trash, illegal dumping, inoperable vehicles, 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 properties exist throughout the community for various reasons. Properties deemed vacant and abandoned by City code are routinely monitored for unsafe or hazardous conditions, nuisances, and the status of improvement. Through the Blight Monitoring Program, Code Compliance Officers conduct an inspection every 30 days.

Housing Appeal Board

The House 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.

Hoarding Task Force

The Grand Rapids Area Hoarding Task Force (GRAHT) ensures safe housing for individuals struggling with hoarding behavior and works to raise public awareness of the issue. Our Code Compliance Manager and Community Liaison lead this public/private partnership to provide early intervention, address case specific issues, and collaborate on long-term solutions.

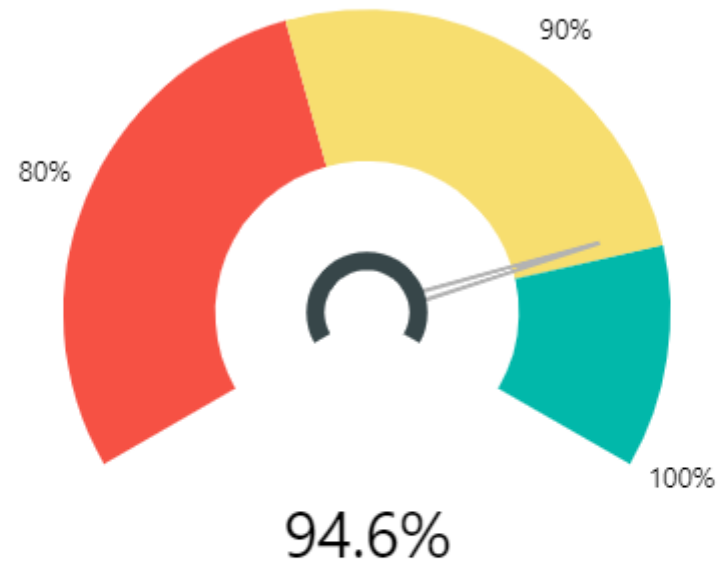
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY2021 Actual	FY2022		FY2023 Target
					Target	Estimate	
Goal #1: At least 95% of occupied rental dwellings are certified.	SC.O5 Support efforts to ensure all residents have safe, stable, and permanent housing.	% of occupied rental dwellings certified	Annually	94%	95%	95%	95%
Goal #2: Less than 70 days between monitoring inspections for blight properties.	SC.O5 Support efforts to ensure all residents have safe, stable, and permanent housing.	days between monitoring inspections	Annually	68 days	<70 days	47 days	<40 days
Goal #3: At least 80% on-time response rate for inspection requests.	SC.O5 Support efforts to ensure all residents have safe, stable, and permanent housing.	% on-time response for inspection requests	Quarterly	76%	80%	74%	80%
Goal #4: Amend the Property Maintenance Code and develop enforcement processes to require testing and remediation of lead-based paint in rental units 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	n/a	Implementation

CHARTS

Goal #1: At least 95% of occupied rental dwellings are certified. (Data as of 1/12/22)

Target 1 >95% Occupied Rental Dwellings Certified

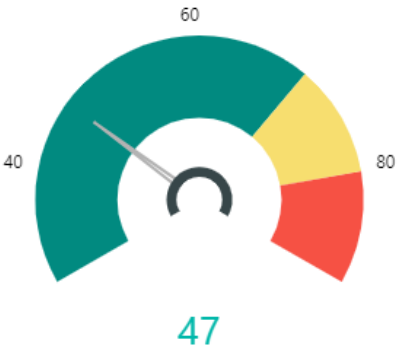


Occupied Rental Dwellings

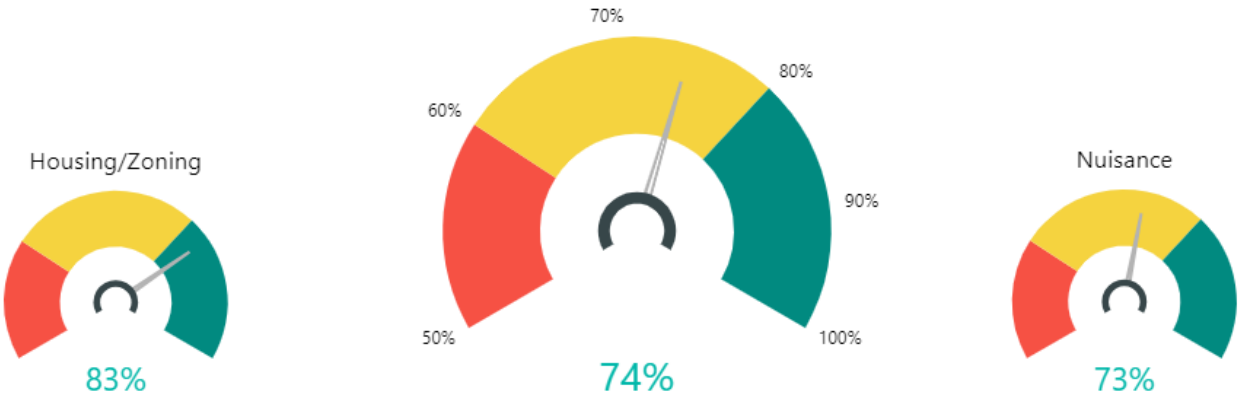
Status	Multi-Family	Single-Family	Two-Family	Total
Certified	20,181	7,606	8,830	36,617
Not Certified	726	698	686	2,110
Total	20,907	8,304	9,516	38,727

- Goal #2:** Less than 70 days between monitoring inspections for blight properties. (Data as of 1/12/22)
- Goal #3:** At least 80% on-time response rate for inspection requests. (Data as of 1/12/22)

Target 2: <70 Days Between Blight Monitoring Inspections

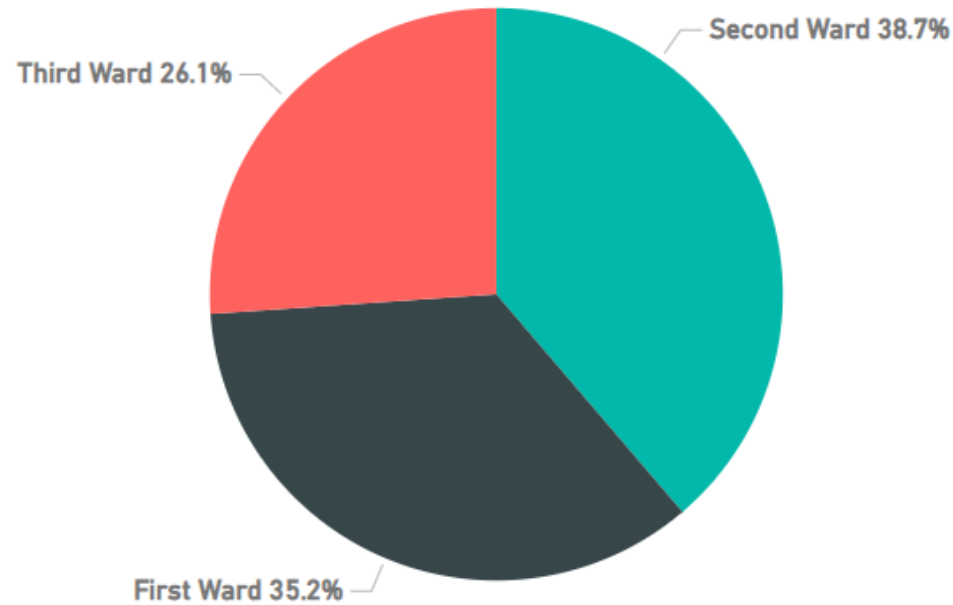


Target 3: >80% On-Time Response for Inspection Requests



Goal #4: Amend the Property Maintenance Code and develop enforcement processes to require testing and remediation of lead-based paint in residential rental units constructed before 1978. (Data as of 1/12/22)

Pre-1978 Rental Properties



Type Ward	Multi-Family		Single-Family		Two-Family		Total	
	Dwellings	Buildings	Dwellings	Buildings	Dwellings	Buildings	Dwellings	Buildings
First	2,366	386	3,268	3,268	4,106	2,053	9,740	5,707
Second	5,232	736	2,535	2,535	2,968	1,484	10,735	4,755
Third	2,676	331	2,400	2,400	2,154	1,077	7,230	3,808
Total	10,274	1,453	8,203	8,203	9,228	4,614	27,705	14,270

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Code Compliance (733)						
1010 - General Fund Operating						
701 - Personnel Services	2,764,922	2,875,317	3,014,248	3,135,327	3,190,741	3,205,083
751 - Supplies	32,000	32,000	35,000	35,000	35,000	35,000
800 - Other Services and Charges	664,540	642,576	664,434	680,969	701,039	724,672
970 - Capital Outlays	5,000	5,000	7,000	7,000	7,000	7,000
995 - Other Financing	500,000	500,000	500,000	500,000	500,000	500,000
Total For Expenditures	3,966,462	4,054,893	4,220,682	4,358,296	4,433,780	4,471,755
2260 - Refuse Collection						
701 - Personnel Services	387,918	383,110	402,267	419,209	428,084	432,889
800 - Other Services and Charges	134,611	144,674	145,837	147,031	148,357	149,831
Total For Expenditures	522,529	527,784	548,104	566,240	576,441	582,720
2361 - Receivership						
800 - Other Services and Charges	5,000	0	0	0	0	0
Total For Expenditures	5,000	0	0	0	0	0
Total For Code Compliance	4,493,991	4,582,677	4,768,786	4,924,536	5,010,221	5,054,475

DEPARTMENT # 180 - COMMUNICATIONS

Office of Communications

OVERVIEW

The Communications Department facilitates strategic communication and collaboration between the City Commission, City departments, and community members to enhance transparency, trust, and shared decision making, with the aim of improving resident satisfaction through continued focus on providing accessible, timely, and accurate information.

The department uses a variety of techniques and platforms to engage with internal and external audiences and stakeholders. This includes but is not limited to media relations, community focused newsletters, website and social media management, strategic communications and marketing, video production, and graphic design support.

Additionally, the Department works closely with the Office of Equity and Engagement to drive meaningful dialogue with residents and community stakeholders with an emphasis on extending connections with underserved communities, foreign language populations, and those who might have limited access to government.

Revenue Sources

The activity of the Communications Department is solely funded within the City's General Fund (1010). Currently, the Department does not have specific revenue sources of its own. Therefore, activity of the Department is funded by primary General Fund sources of revenue (i.e., income and property taxes).

Expenditures

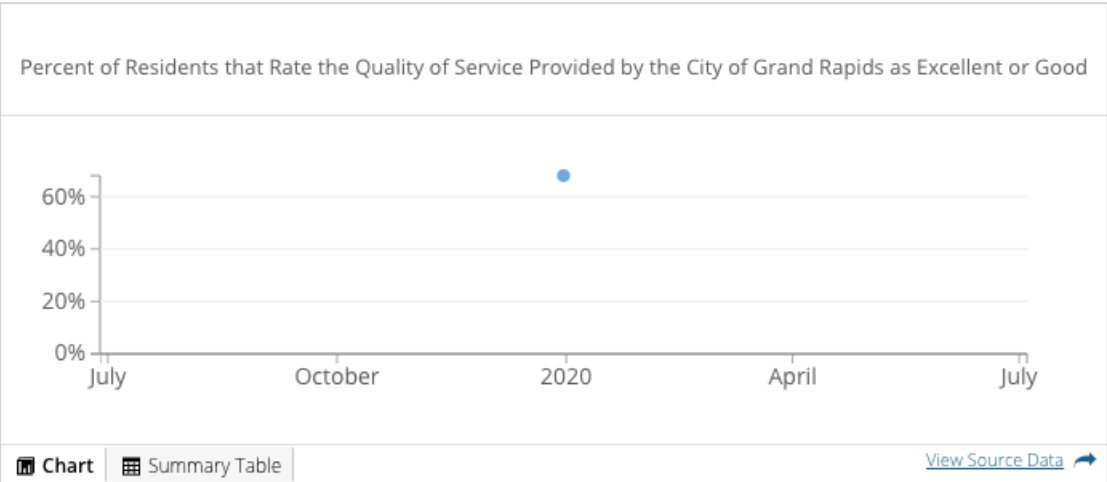
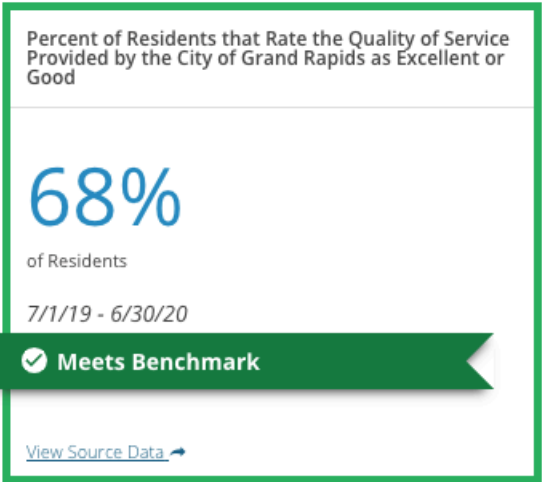
A majority (80%) of the expenditures within the Communications Department cover the cost of full-time personnel who are dedicated toward advancing the goals of the Department and the City-wide Strategic Plan. Other expenditures include printing costs associated with City publications such as "We Are GR", advertising & promotional costs, and contractual & administrative costs such as contract-employee and office space expenditures.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023
					Target	Estimate	Target
Survey community for their perception of City services, events, programs, and facilities	ECC-03	Percent of Residents that Rate the Quality of Service Provided by the City of Grand Rapids as Excellent or Good	Biannually	68% - measured in 2020	No current target set as baseline is still being established		

CHARTS

Goal #1 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Communications (180)						
1010 - General Fund Operating						
701 - Personnel Services	745,100	790,892	829,656	858,911	863,045	864,355
751 - Supplies	600	600	600	600	600	600
800 - Other Services and Charges	174,017	195,287	197,890	200,601	204,110	208,931
970 - Capital Outlays	1,680	2,500	2,500	2,500	2,500	2,500
Total For Expenditures	921,397	989,279	1,030,646	1,062,612	1,070,255	1,076,386
Total For Communications	921,397	989,279	1,030,646	1,062,612	1,070,255	1,076,386

DEPARTMENT # 694 – COMMUNITY DEVELOPMENT

Community Development

OVERVIEW

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 also support other departments in obtaining grant funds and are responsible for implementation and oversight of the indigent defense system within the 61st District Court.

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), and CHIP Lead Grant.

Housing Rehabilitation and Lead Safe Housing

The Housing Rehabilitation Office facilitates housing rehabilitation projects for owner- and tenant-occupied housing. Projects include emergency repairs of roofs and furnaces, major interior, and exterior improvements, lead based paint remediation, and improvements that address health issues such as asthma. Housing Rehabilitation Specialists assist property owners by identifying needed repairs, developing specifications, preparing, and receiving contractor bids, and monitoring contractor progress and quality.

Accounting and Technology

Grants administration for federal, state, and philanthropic grant funds requires significant financial oversight. Our Accounting and Technology Office manages the Department's fiscal resources and ongoing required financial reporting. Staff also manages the loan portfolio for housing rehabilitation programs; operates the Homebuyer Assistance Fund program; and supports development and maintenance of technological solutions Department wide.

Fund Development

Our full-time Grant Writer assists in coordinating and preparing federal, state and philanthropic grant applications for various City departments, including Planning, Water, and the 61st District Court. Assistance also is provided to external organizations to facilitate successful applications for housing and community development activities.

Homelessness Coordination

The Community Development Department is actively engaged in addressing issues of homelessness. The Homelessness Coordinator helps facilitate partnerships, coordinates internal and external City service responses, and supports community initiatives.

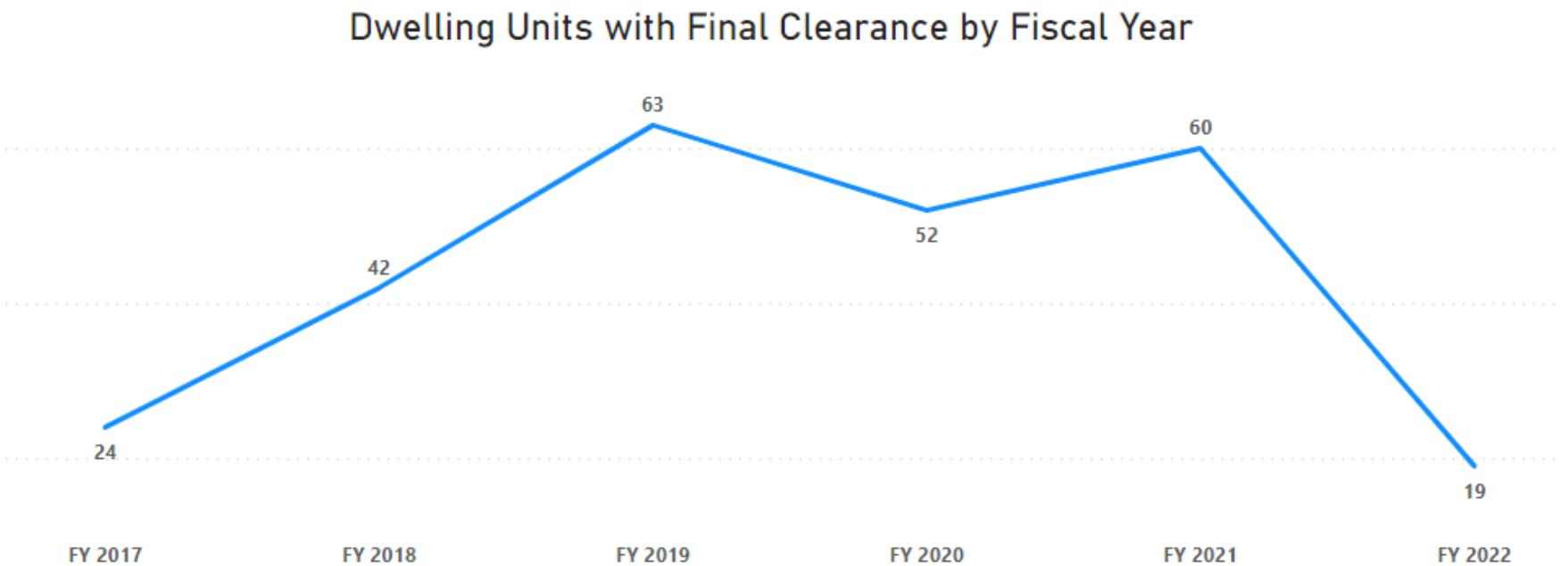
Michigan Indigent Defense Compliance

The Community Development Department is responsible for ensuring compliance with Michigan Indigent Defense Commission standards adopted by the Michigan legislature. Our Indigent Defense Coordinator ensures indigent criminal defendants in the 61st District Court obtain legal representation separate and without bias from the judiciary system. This also includes ensuring attorneys are available, trained, and competent to support defendants.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY2021 Actual	FY2022		FY2023 Target
					Target	Estimate	
Goal #1: Increase the number of lead-safe housing units.	HE.O5 Collaborate with and support partners working to reduce health disparities and the resulting undesired outcomes.	number of lead-safe housing units	Annually	60	60	50	60
Goal #2: Increase the number of affordable housing units supported through CDBG and HOME grant funds.	EP.O4 Support housing development and services that help keep people in their homes.	number of new affordable housing units	Annually	103	40	40	40
Goal #3: Increase the number of homes receiving home repair services through the City Housing Rehabilitation Program (CDBG).	SC.O5 Support efforts to ensure all residents have safe, stable and permanent housing.	number of homes receiving home repair services	Annually	43	45	45	45
Goal #4: Invest in services to assist households to exit homelessness and achieve housing stability.	SC.O5 Support efforts to ensure all residents have safe, stable and permanent housing.	number of households stably housed	Annually	45	36	97	36

Goal #1: Increase the number of lead-safe housing units. (Data as of 1/21/2022)



City	Units
COMSTOCK PARK	1
GRAND RAPIDS	251
GRANDVILLE	1
KENTWOOD	1
SPARTA	1
WALKER	2
WYOMING	3
Total	260

Goal #2: Increase the number of affordable housing units supported through CDBG and HOME grant funds. (Chart as of 1/15/2022)

New Affordable Housing

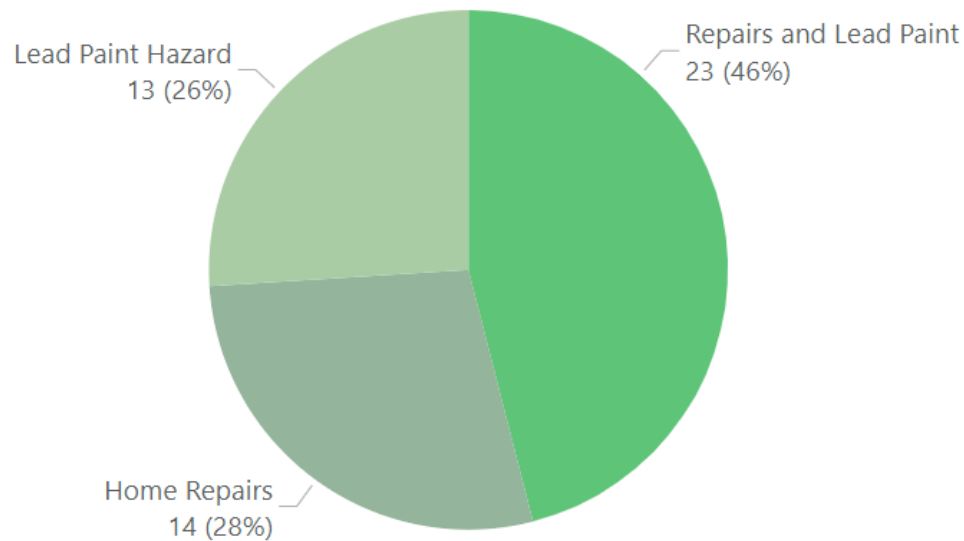
	Project	Source	Total Units	Affordable Units
FY 2021 Completed	Seven45 Stocking (<u>Woda</u> Cooper)	LIHTC, PILOT	50	50
	415 Franklin (ICCF)	LIHTC, HOME, PILOT	40	40
	The Edge Flats on Seward (Commonwealth)	LIHTC, HOME, PILOT	34	34
	West Garfield Apartments (LINC)	LIHTC, HOME, PILOT	26	26
	Avenida Brillante (Dwelling Place)	LIHTC, PILOT	24	24
	<u>Suroeste</u> Brillante (Dwelling Place)	LIHTC, PILOT	24	24
	Single-Family Development (Habitat, LINC)	HOME	3	3
	Madison Lofts (Brad <u>Gruizinga</u> , Nick Lovelace, Tom Ralston)	LIHTC, PILOT	22	22
	TOTAL		223	223
FY 2022 Completed	Emerald Flats/Eastern Elementary (ICCF)	CDBG, PILOT	50	35
	Single-Family Development (New Development Corp)	HOME	1	1
	Antoine Court Apartments (Grand Rapids Housing Commission)	LIHTC	50	50
	TOTAL		101	86
FY 2022 In Process	Tapestry Square Senior Living (ICCF)	LIHTC, HOME, PILOT	56	50
	Single-Family Development (ICCF, LINC, New Development Corp)	HOME	18	13
	GRACE Homes (Community Rebuilders)	HOME, PILOT	10	10
	HOM Flats at Maynard (Magnus Capital)	LIHTC, PILOT	240	240
	900 Division Apartments - 4% LIHTC (<u>Ginosko</u> Development)	LIHTC, PILOT	46	46
	900 Division Apartments - 9% LIHTC (Ginosko Development)	LIHTC, PILOT	47	47
	Avenue II Apartments (LINC Up)	LIHTC, PILOT	10	10
	Belknap Place Apartments (Third Coast Development & PK Development)	LIHTC, PILOT	50	40
	Eastpointe Commons I (Hope Network Housing)	LIHTC, PILOT	56	56
	Eastpointe Commons II (Hope Network Housing)	LIHTC, PILOT	62	62
	Marywood Motherhouse (BLR Development Group & PK Development Group)	LIHTC, PILOT	109	97
	Union Suites on Coit (Union Suites LLC/Dwelling Place)	LIHTC, PILOT	52	52
	Lexington School Apartments (Commonwealth)	LIHTC, PILOT	39	39
	MoTown Square Affordable Assisted Living (LINC UP)	LIHTC, PILOT	54	54
	TOTAL		849	816
	GRAND TOTAL		1,173	1,125

Goal #3: Increase the number of homes receiving home repair services through the City Housing Rehabilitation Program (CDBG).
(Data as of 1/21/2022)

Housing Rehabilitation Office - Project Pipeline



Construction Underway



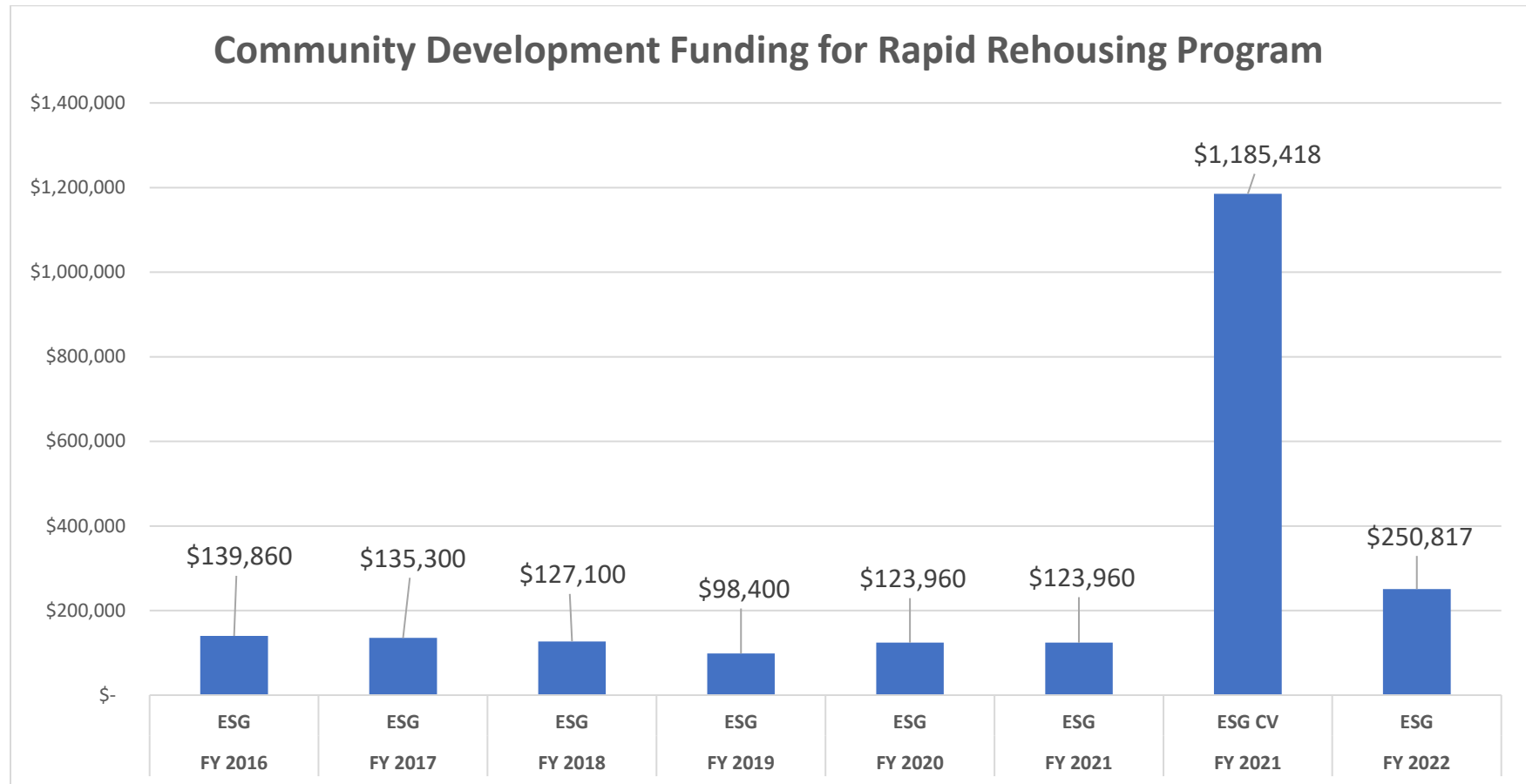
Projects

50

Construction Funds Reserved

Source	Amount Reserved
CDBG	\$687,650
CHIP	\$60,000
DTE Program Income	\$6,900
Healthy Homes	\$145,000
LHC	\$659,075
PINC	\$616
Total	\$1,559,241

Goal #4: Invest in services to assist households to exit homelessness and achieve housing stability.



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations
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Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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Community Development Services (694)

1010 - General Fund Operating

701 - Personnel Services	281,376	320,084	340,601	360,932	374,617	381,350
751 - Supplies	4,000	8,000	8,000	8,000	8,000	8,000
800 - Other Services and Charges	68,358	113,588	115,588	117,588	119,588	121,588
Total For Expenditures	353,734	441,672	464,189	486,520	502,205	510,938

2600 - MI Indigent Defense Commission

701 - Personnel Services	108,576	0	0	0	0	0
751 - Supplies	3,469	0	0	0	0	0
800 - Other Services and Charges	543,465	0	0	0	0	0
Total For Expenditures	655,510	0	0	0	0	0

2730 - Other Grants

800 - Other Services and Charges	124,065	143,884	143,884	143,884	143,884	143,884
Total For Expenditures	124,065	143,884	143,884	143,884	143,884	143,884

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
2733 - Community Development Program						
701 - Personnel Services	1,161,475	1,243,545	1,310,584	1,368,804	1,396,456	1,399,256
751 - Supplies	25,100	28,254	28,254	28,254	28,254	28,254
800 - Other Services and Charges	2,928,671	2,931,007	2,907,011	2,914,063	2,922,821	2,933,834
970 - Capital Outlays	6,897	5,000	5,000	5,000	5,000	5,000
995 - Other Financing	1,024,200	968,936	968,936	968,936	968,936	968,936
Total For Expenditures	5,146,343	5,176,742	5,219,785	5,285,057	5,321,467	5,335,280
2734 - Home Investment Partnership Program						
701 - Personnel Services	115,020	110,499	118,495	126,278	131,924	131,904
751 - Supplies	0	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	1,162,640	1,491,718	1,284,036	1,284,036	1,284,036	1,284,036
Total For Expenditures	1,277,660	1,604,217	1,404,531	1,412,314	1,417,960	1,417,940
Total For Community Development	7,557,312	7,366,515	7,232,389	7,327,775	7,385,516	7,408,042

DEPARTMENT # 191 - COMPTROLLER

[City Comptroller](#)

OVERVIEW

The City of Grand Rapids Comptroller's Office is an independent Department accountable to the City residents lead by an elected City Comptroller. The Department's primary purpose is ensuring integrity in the use of public funds. It serves as the City's accounting office and supervises the quality of accounting and financial reporting throughout the City. Our main focuses are internal audits, City payroll, accounts payable and accounting services.

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
- Reviewing all federal and state grants and preparing the Schedule of Expenditures of Federal Awards required by Uniform Guidance
- Maintaining the City's fixed asset schedule, which includes buildings, roads, and infrastructure, in accordance with generally accepted accounting principles

Revenue Sources

The Comptroller Department operates within the City's General Operating Fund. The Department generates a very small amount of revenue each year based upon service fees and reimbursements from business partners (such as Amazon).

Expenditures

Approximately 96% of the Comptroller Department expenditures are related to contractual obligations (personnel costs) and internal service fund charges. The remaining discretionary spending (4%) covers the basic needs of the Department including supplies, contractual services, postage, and professional development of staff.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Actual	
Evolve our vendor payment services through transition to electronic payments (paperless)	GE 02 Strategy #3	Percentage of transition	Annual	Not established at that time	½ top volume vendors and all new vendors	17 vendors transitioned thus far; estimate another 5-10 by 6.30.2023	¾ top volume vendors and all new vendors
Double distribution of Citizen's Guide	Not specifically identified	# of clicks / downloads	Annual	Not established at that time	# of page views increased 35% in 2021 over 2020	---	Double unique page views from FY 20 baseline
Complete Annual Comprehensive Financial Report (ACFR) by December 31 with an unmodified opinion by external auditor	GEO2 Strategy #1	Deadline met with unmodified opinion	Annual	Goal met	Goal met	Certificate of excellence application pending	Meet FY 23 filing deadlines

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Comptroller (191)						
1010 - General Fund Operating						
701 - Personnel Services	1,802,687	1,832,351	1,940,263	2,035,577	2,085,914	2,101,532
751 - Supplies	33,150	31,257	31,257	31,257	31,257	31,257
800 - Other Services and Charges	936,869	962,472	996,930	1,027,789	1,065,363	1,110,911
970 - Capital Outlays	0	0	8,000	15,000	15,000	15,000
Total For Expenditures	2,772,706	2,826,080	2,976,450	3,109,623	3,197,534	3,258,700
Total For Comptroller	2,772,706	2,826,080	2,976,450	3,109,623	3,197,534	3,258,700

DEPARTMENT # 273 – 311 CUSTOMER SERVICE

[311 Customer Service](#)

OVERVIEW

The 311 Customer Service Department serves customers of all City departments through a variety of channels. We offer efficient and comprehensive services in-person, by phone, via email and through our mobile application and average more than 200,000 interactions annually. Our interactions range in difficulty from simple informational requests to dispatching for utility emergencies and inspection scheduling to assessing and escalating issues that require special handling through the management team. We analyze complex issues and use customer feedback to recommend efficiencies and process improvements to our partner departments. We continue to be focused on the strategic plan values and priorities of innovation and collaboration between departments that find ways to change service delivery opportunities for our customers.

311 Customer Service places intentional focus on continuing to transform the customer experience to serve our diverse customers in a more equitable way. We leverage partnerships within City departments to innovate our services. In partnership with Facilities Management, 311 Customer Service oversees the City Hall Ambassador desk. This is a check-in point for City Hall visitors to ensure visitors are directed to the correct department for service, provides data and location information of all visitors to City Hall departments. In collaboration with all our partner departments, we will focus on upgrading our Customer Relationship Management (CRM) software. This will allow us to explore opportunities to expand our omni-channel service methods including a chat feature and online knowledgebase.

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.

Expenditures

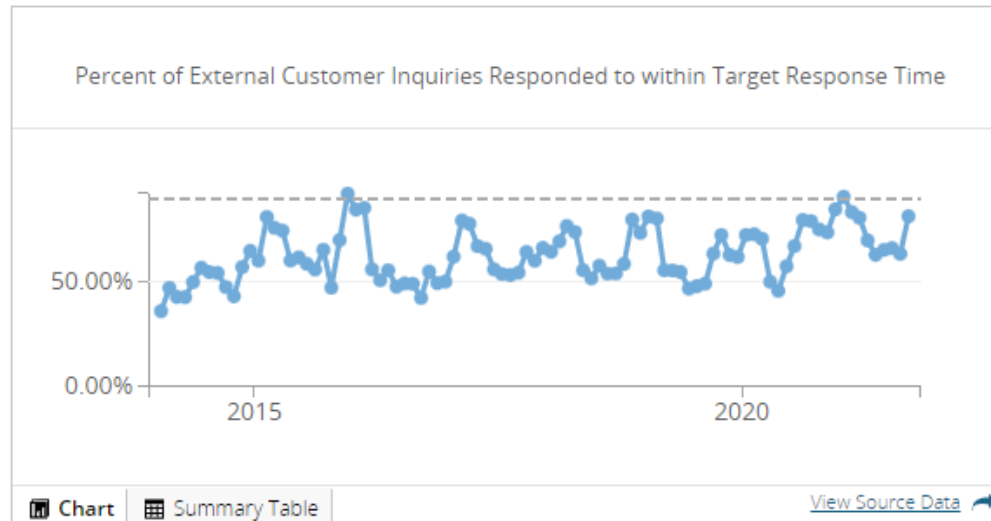
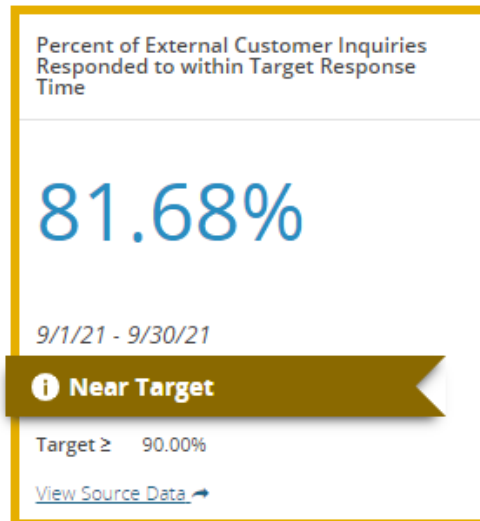
The main 311 Customer Service expenditures are personnel costs for Customer Service Representatives and Management. We currently fund one management position that recently transitioned to Communications to handle Digital Content Coordination. Other expenditures include computer and phone equipment, supplies, IT services, and software maintenance agreements.

GOALS & PERFORMANCE MEASURES

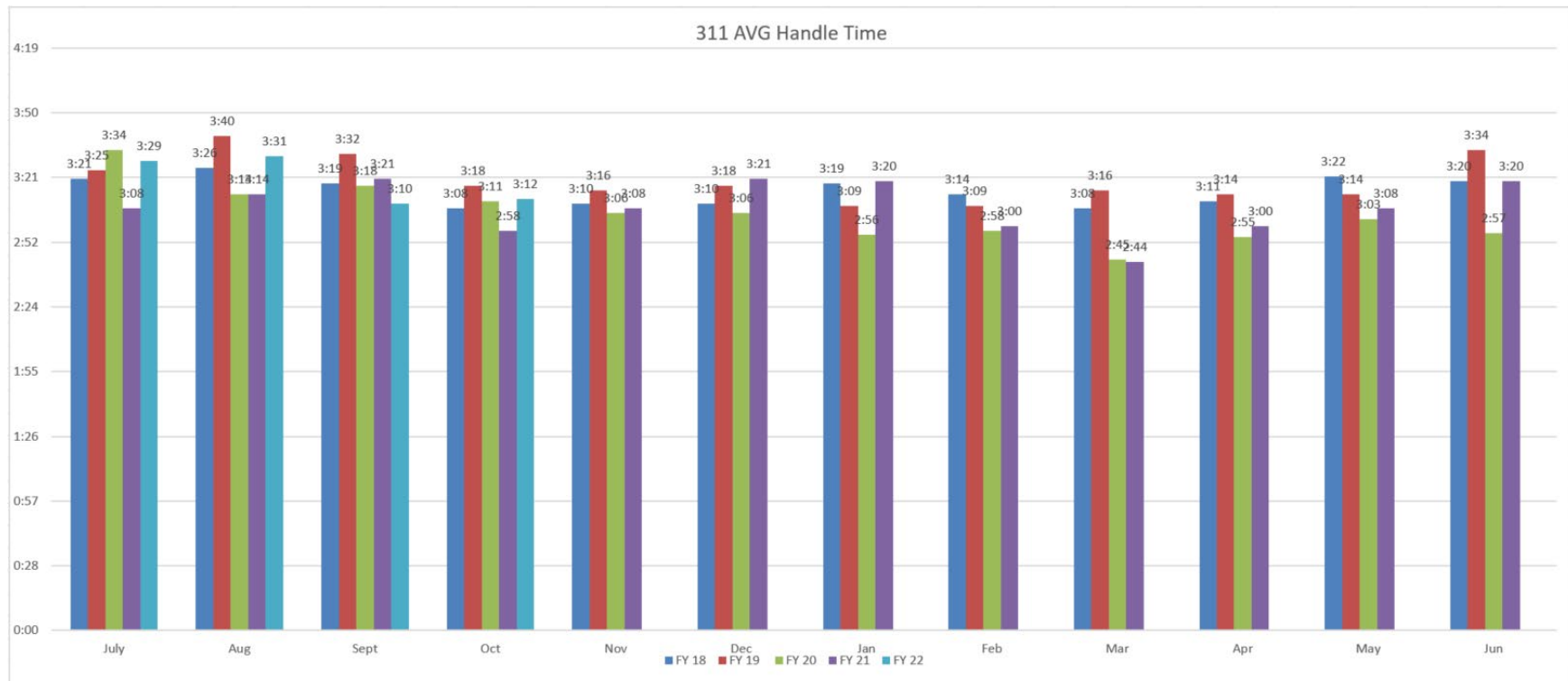
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021	2022		2023
				Actual	Target	Estimate	Target
Goal #1: Meet target external customer response times.	ECC O1: Enhance communication with the public.	% of External Customer Inquiries Responded to within Target Response Time	Monthly	77%	90%	82%	90%
Goal #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	03:08	03:30	03:15	03:30
Goal #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	2:29	01:00	1:45	00:45

CHARTS

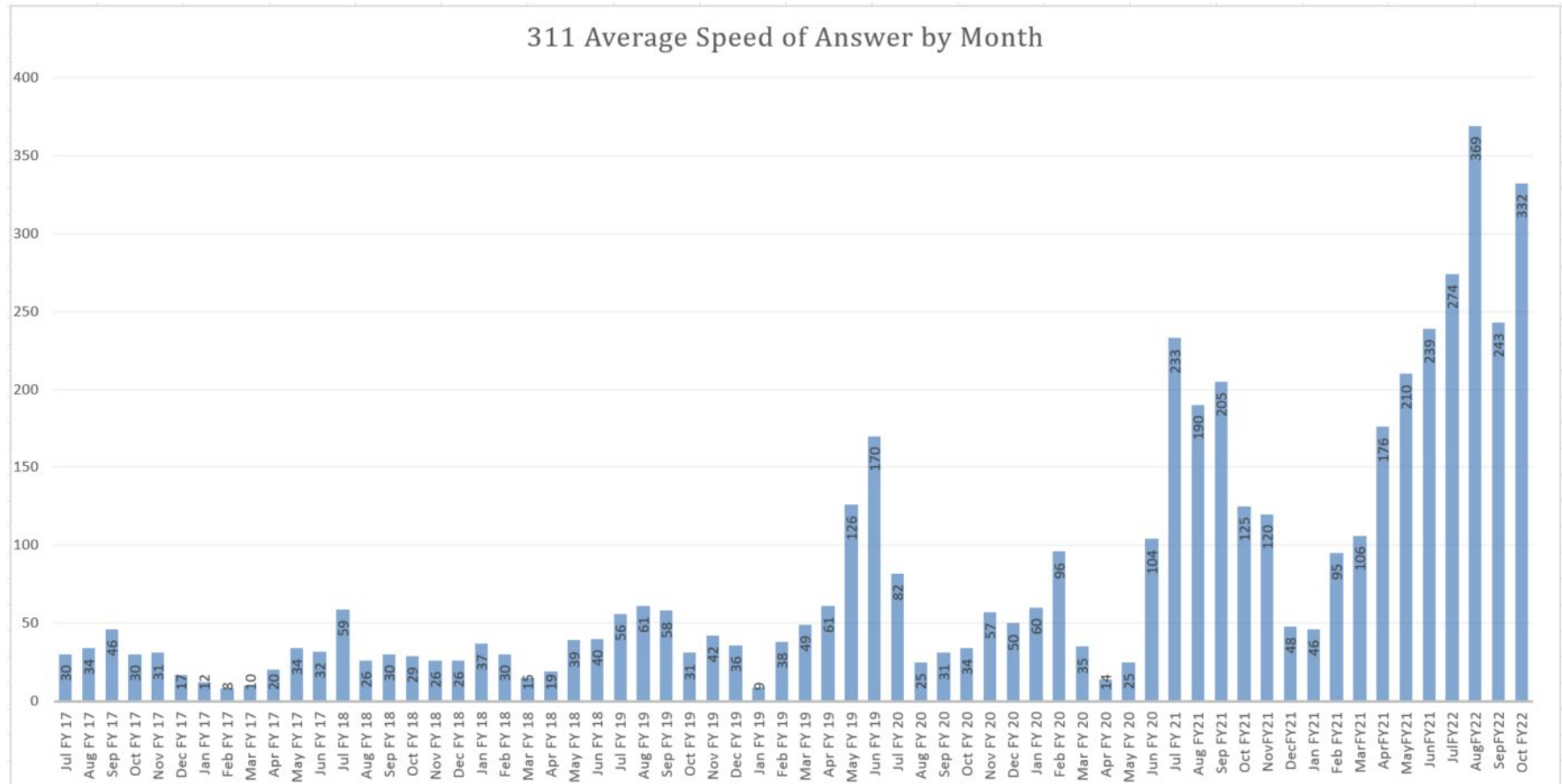
Goal #1 Performance Measure:



Goal #2 Performance Measure:



Goal #3 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
311 Customer Service (273)						
1010 - General Fund Operating						
701 - Personnel Services	0	137,664	147,396	156,960	163,764	163,176
751 - Supplies	0	11,000	11,000	11,000	11,000	11,000
800 - Other Services and Charges	39,680	46,650	46,650	46,650	46,650	46,650
Total For Expenditures	39,680	195,314	205,046	214,610	221,414	220,826
6110 - Customer Service						
701 - Personnel Services	1,522,645	1,224,760	1,282,501	1,327,248	1,346,850	1,360,413
751 - Supplies	4,750	4,750	4,750	4,750	4,750	4,750
800 - Other Services and Charges	520,388	460,410	463,987	473,440	484,934	498,126
970 - Capital Outlays	9,792	9,792	9,988	10,188	10,391	10,454
Total For Expenditures	2,057,575	1,729,712	1,761,226	1,815,626	1,846,925	1,873,743
Total For 311 Customer Service	2,097,255	1,925,026	1,966,272	2,030,236	2,068,339	2,094,569

DEPARTMENT # 701 & 703 - DESIGN, DEVELOPMENT & COMMUNITY ENGAGEMENT

[Design, Development & Community Engagement](#)

OVERVIEW

The Design, Development & Community Engagement Department (DDCE) houses the Planning Department, Building Inspections division, Long-range Planning, and our Community Engagement team. DDCE is focused on elevating the quality of life in the City of Grand Rapids through our services and innovations. The DDCE Planning Department partners with local developers, designers, and City Departments to guide public and private development efforts. The Department also supports residents and businesses with their day-to-day planning and zoning. The Building Inspection division of DDCE 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. Finally, the DDCE Community Engagement team educates the residents of Grand Rapids on the public and private improvements taking place in their lived space. They receive feedback and coordinate those ideas with the respective project teams.

DDCE is comprised of 44 full-time City staff members out of the City's 1120 Monroe Ave facility. In addition to the full-time staff, we employ 6 temporary staff and 1 embedded IT member.

The DDCE operates out of two department funds in the accounting structure. The Building Inspection Fund (703-2490) and the Planning Department fund (701). The Planning Department Fund is divided across several divisions: Planning (1000), Long-Range Planning (2000), Cannabis Business Review (2550), Historic Preservation (3000), and Community Engagement (3500)

Revenue Sources: Building Inspections (703)

The Building Inspection division of the DDCE revenue is generated by a cost-recovery model. This is accomplished by charging application fees and inspection fees for the DDCE's various services we provide our community. Cost of effort analysis is performed on an annual basis to ensure proper and equitable service charges. In addition to the cost recovery model, the Building Inspection division also maintains a fund balance to help the division through years with lower than anticipated application and inspection activity.

Revenue Sources: Planning Department (701)

The Planning Department division of the DDCE operation has a hybrid revenue system. The Planning Department has a cost-recovery model for several of its services. These include application and inspection fees. The Community Engagement Division of the Planning Department operates through a charge-back model for work performed on behalf of partner departments. Additionally, as some of the Planning Department services are performed for the general good of the City, a portion of the Planning Department budget is supported by the General Operation fund.

Expenditures

The majority of the DDCE expenditures cover personnel costs (78%). The remainder of the expenses for the DDCE department are to cover the facilities, technology, and equipment used by the DDCE team to perform their services.

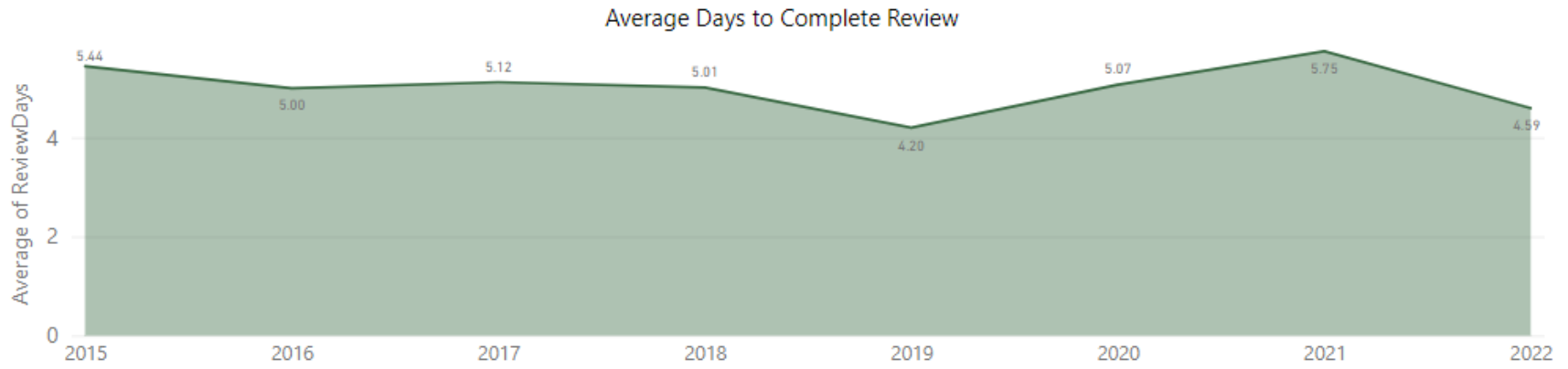
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Actual	
Goal #1: Process plan reviews within 5 business days on average each month through FY 2023	GE.01 – Embed equity throughout government operations.	Average time of reviewing the application	Monthly	5.07	5 Days	5.75	5
Goal #2: 95 % of planning reviews performed administratively each month through 2022	GE.03 – Attract, hire, train and retain high performing employees.	% of planning application reviews performed administratively	Monthly	94%	95%	96%	95%
Goal #3: 100 Proactive staff follow-ups (PFU) on permits each month through 2022	GE.03 – Attract, hire, train and retain high performing employees.	Perform 100 proactive staff follow ups per month	Monthly	52%	720 PFU (60/mo.)	81%	100%
Goal #4: Translate all digital permit applications into Spanish (22 and 22 focused on paper / pdf)	GE.01 – Embed equity throughout government operations.	% of all applications translated into Spanish	Annually	76	100%	100%	100%
Goal #5: Host 10 engagement opportunities for the Community Master Plan in FY 23	ECC.03 – Create a process to gauge and enhance community perception.	Number of individuals engaged for the Community Master Plan	Annually	N/A	New in 2023	N/A	10

CHARTS

Goal #1 Performance Measure:

Process plan reviews within 5 business days



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Planning (701)						
1010 - General Fund Operating						
701 - Personnel Services	1,636,887	1,694,644	1,762,719	1,822,304	1,844,405	1,854,080
751 - Supplies	30,500	28,000	28,500	29,000	29,500	30,000
800 - Other Services and Charges	464,485	451,019	477,925	488,832	503,097	520,079
970 - Capital Outlays	9,307	9,400	10,200	11,200	9,200	10,200
995 - Other Financing	4,669	4,798	4,956	5,120	5,289	5,464
Total For Expenditures	2,145,848	2,187,861	2,284,300	2,356,456	2,391,491	2,419,823
Total For Planning	2,145,848	2,187,861	2,284,300	2,356,456	2,391,491	2,419,823

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Building Inspections (703)						
2490 - Building Inspections						
701 - Personnel Services	3,822,370	3,846,864	3,998,997	4,122,870	4,159,953	4,168,292
751 - Supplies	50,700	50,800	50,800	50,800	50,800	50,800
800 - Other Services and Charges	1,542,112	1,509,562	1,543,020	1,571,565	1,603,958	1,637,858
970 - Capital Outlays	9,922	16,500	15,000	13,500	13,500	13,500
995 - Other Financing	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	5,430,104	5,428,726	5,612,817	5,763,735	5,833,211	5,875,450
Total For Building Inspections	5,430,104	5,428,726	5,612,817	5,763,735	5,833,211	5,875,450

DEPARTMENT # 325 – COMMUNITY DISPATCH

[Police Department](#)

OVERVIEW

As the primary Public Safety Answering Point (PSAP) for the city of Grand Rapids, the Grand Rapids Police Emergency Communications Center answers all 911 calls for the City of Grand Rapids and non-emergency calls for the Grand Rapids Police Department. The communications center also provides dispatch services for Grand Rapids Police Department and Grand Rapids Fire Department (GRPD). The communications center manages installation, maintenance, and upfitting of radio equipment for GRPD vehicles, and assists with implementation of Computer Aided Dispatch and other technology used in GRPD vehicles. The Grand Rapids Police Emergency Communications Center serves as the backup center for the Kent County Communications Center and provides dispatch staffing and support for the Emergency Operations Center housed at GRPD Headquarters.

The communications center interacts with GRPD, GRFD, City and County Emergency Management Personnel, City Department personnel, and Kent County Communications personnel to plan, coordinate and support communications between public service agencies in incidents involving GRPD or GRFD. The communications center is accredited by the Commission for the Accreditation of Law Enforcement Agencies (CALEA), and continues to focus on excellence in performance, customer service, procedures, leadership, and mentoring. The communications center plans to roll out Text to 9-1-1 services to Grand Rapids residents in 2022. This important improvement utilizes modern technology to provide another avenue for emergency support to city and county residents and visitors, especially those who are hearing impaired or otherwise unable to communicate verbally by telephone.

Revenue Sources

The Grand Rapids Police Emergency Communications Center receives revenue from the PSAP agreement with the Kent County Dispatch Authority (KCDA) and 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.

Expenditures

Payroll costs account for approximately 93 percent of expenditures. Other budget expenditures include supplies, maintenance, equipment, software, training, and personnel-related costs necessary to provide prompt answer times to the public and to support GRPD and GRFD in meeting service and performance goals. Based on an asset management plan adopted by KCDA in 2019, some equipment expenses formerly covered by KCDA are now the responsibility of the PSAP.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Actual	
Goal #1: Answer 95% of 9-1-1 calls within 15 seconds, according to requirements of the PSAP agreement with KCDA	EC.01—Enhance Communication with the Public	Phone System Report	Monthly	95.84%	95%	95.06%	95%
Goal #2: Answer 99% of 9-1-1 calls within 40 seconds, according to requirements of the PSAP agreement with KCDA	EC.01—Enhance Communication with the Public	Phone System Report	Monthly	99.69%	99%	99.57%	99%
Goal #3: Assess customer service and technical excellence in call processing with a comprehensive Quality Assurance Program	SC.04—Provide professional community-oriented policing to enhance trust & safety	QA Software Report	Monthly	86.2%	86.5%	84.62%	86.5%
Goal #4: Maintain call processing times for moderate risk fire suppression incidents to support NFPA Standards, CPSE accreditation and ISO classification for GRFD	SC.02—Create shared understanding on safety outcomes.	GRFD Baseline Performance Reports	Monthly	1:38	1:30	1:58	1:30
Goal #5: Improve compliance with State 9-1-1 Committee (SNC) training standards for telecommunicator certification. Include training in mental health and service to special needs population groups.	SC.01—Develop knowledge and skills to prepare for emergencies, especially vulnerable and marginalized populations	SNC Training Report	Quarterly	80%	100%	98%	100%

CHARTS

Goals #1 & #2 Performance Measure:

% for 911 Call Answering Time Thresholds		
Quarter	15- Second Response	40-Second Response
Q1	95.93%	99.75%
Q2	94.99%	99.68%
Q3	93.82%	99.34%
Q4	95.76%	99.57%
2021 Annual	95.06%	99.57%

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Dispatch (325)						
1010 - General Fund Operating						
701 - Personnel Services	5,699,360	5,905,108	6,145,339	6,345,292	6,422,676	6,475,827
751 - Supplies	20,375	20,375	48,466	36,186	37,408	38,019
800 - Other Services and Charges	364,923	393,280	406,573	421,778	435,227	456,253
970 - Capital Outlays	16,630	8,060	8,302	8,551	8,808	9,072
Total For Expenditures	6,101,288	6,326,823	6,608,680	6,811,807	6,904,119	6,979,171
Total For Dispatch	6,101,288	6,326,823	6,608,680	6,811,807	6,904,119	6,979,171

DEPARTMENT # 286 - 61st DISTRICT COURT
61st District Court

OVERVIEW

The 61st District Court budget is used to account for the revenues and expenditures related to the operations of the local court division of the Michigan Trial Court system. The 61st District Court has 82 full and part-time employees (between general fund and grants), 6 judges, and 1 full-time attorney magistrate. The 61st District Court handles matters that occur within the city limits of Grand Rapids. It is a court of limited jurisdiction, handling civil, criminal, and traffic cases. The court has jurisdiction over civil cases up to \$25,000, small claims and landlord-tenant issues, misdemeanor criminal cases, and felony cases through preliminary examination.

The 61st District Court is one of five third-class District Courts located in large urban communities in Michigan. Typically, these courts cost their funding units more proportionately in general fund monies for operations than first and second-class District Courts in rural and suburban settings who also receive state funds to help offset the costs of their operations.

Revenue Sources

Revenue in the District Court Fund 7400 is primarily derived from filing fees assessed for civil case filings (General Civil, Landlord-Tenant and Small Claims cases), costs and fines assessed on civil infractions cases (traffic and parking offense fees and state fees) and on criminal cases (court costs, fines, restitution, crime victim rights fees and state 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. Revenues have been declining due to the decriminalization of certain offenses, waivers of fees based on an inability to pay, and an increase in State Court Administrative Office (SCAO) mandates. The Court will continue to explore alternative funding sources such as grant opportunities.

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. Expenditures remain well-controlled with no significant appropriation increases requested.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Estimate	
Goal #1: Misdemeanor criminal cases are processed in an efficient and timely manner	GEO5 – Performance Management	Percentage of opened Cases close within 126 days	Annually	54%	95%	85%	95%
Goal #2: Civil cases are processed in an efficient and timely manner	GEO5 – Performance Management	Percentage of opened Cases close within 455 days	Annually	89%	95%	95%	98%
Goal #3: All non-mandated ancillary programs provided by the court are substantially self-sustaining. Drug, Sobriety and Community Outreach Court, Drug Lab, Domestic Assault Response Team and Work Crew Program. (Except for 2021 due to COVID related issues)	GE02 – Fiscal sustainability	Ancillary programs 100% self-sustaining	Annually	100%	100%	100%	100%
Goal #4: Drug/Sobriety Court Graduation Rates	SC03 – Emergency Recovery	Successful Completion of Specialty Court Programs	Annually	69%	70%	70%	70%
Goal #5: Assist with eviction prevention	SC05 – Safe, Stable and Permanent Housing	Reduction in evictions	Annually	465	20% decrease	372	316

61st District Court Summary Analysis

Filing Trends, Case Age, and Clearance Rates				
Felony Cases	2019	2020	Change	Page
Filing Trend	1,982	1,694	-15%	6
Case Age (disposed within 28 days)	91%	89%	-2%	6
Clearance Rate	103%	104%	1%	16
Misdemeanor Cases				
Filing Trend	7,899	5,222	-34%	8
Case Age (disposed within 126 days)	94%	77%	-17%	8
Clearance Rate	100%	97%	-3%	16
Civil Infractions				
Filing Trend	10,475	5,572	-47%	10
Case Age (disposed within 84 days)	95%	82%	-13%	10
Clearance Rate	100%	98%	-2%	16
General Civil				
Filing Trend	7,948	4,346	-45%	12
Case Age (disposed within 455 days)	89%	72%	-17%	12
Clearance Rate	96%	100%	4%	16
Summary Civil (w/o Jury Demand)				
Filing Trend	5,173	2,532	-51%	14
Case Age (disposed within 126 days)	92%	83%	-9%	14
Clearance Rate	95%	99%	4%	16
Jury Management				
Juror Yield	2018	2019	Change	Page
Kent County	59%	74%	15%	18
Comparison Group Average	55%	61%	6%	18
61st District Court				
Questioned in Voir Dire	53%	45%	-8%	19
Comparison Group Average Rate	56%	55%	-1%	19
Collections Program & ADA Compliance				
Collections Program Model		2020		Page
		Compliant		24
ADA Performance				
		Compliant		NA

Problem-Solving Court Recidivism				
D61 Grand Rapids Adult Hybrid Court	Matched* Participants	Difference		Page
Any convictions within 3 years	15%	10%	-5%	22
Alcohol/Drug conviction within 3 years	10%	5%	-5%	22

*A comparison group of nonparticipants matched to participants of your program on similar demographics and criminal history.

Public Satisfaction Survey - Coming Next Year				
Strongly Agree/Agree			Change	Page

Helpful Resources (active hyperlinks)				
Performance Measures Resources				
Trial Court Directory				
Case Age & Clearance Rates Best Practice Manual				
Collections Manual				
Jury Management Best Practices Manual				
Public Satisfaction				
Adult Drug Court Standards and Best Practices				
Adult Mental Health Court Standards and Best Practices				
Veterans Treatment Court Standards and Best Practices				

2020 Problem-Solving Court Recidivism Rates

D61 Grand Rapids Adult Hybrid Court

Data are measured three years after admission and since the inception of your program.

Conviction Within 3 Years of Admission	Any New Conviction*	New Alcohol or Drug Conviction	Number of Matched Pairs
All Program Participants	10%	5%	2,253
Matched Comparison Members	15%	10%	
Graduates Only	4%	3%	1,361
Matched Comparison Members	13%	9%	

Statewide Adult Hybrid Court

Data are measured three years after admission and since the inception of the programs.

Conviction Within 3 Years of Admission	Any New Conviction*	New Alcohol or Drug Conviction	Number of Matched Pairs
All Program Participants	20%	12%	17,584
Matched Comparison Members	24%	16%	
Graduates Only	10%	7%	10,173
Matched Comparison Members	22%	16%	

The program type of each court is defined using data from the offense category of the participants.

Adult Drug Court Program: Accepts only non-OWI offenders.

Adult Sobriety Court Program: Accepts only OWI offenders.

Adult Hybrid Court Program: Accepts both OWI and non-OWI offenders.

Juvenile Drug Court Program: Accepts youths 12-17 regardless of offense type.

* Any new conviction excludes traffic offenses

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
61st District Court (286)						
7400 - 61st District Court						
701 - Personnel Services	7,305,071	7,444,370	7,740,994	7,994,102	8,096,380	8,148,019
751 - Supplies	101,949	97,300	101,095	104,112	107,253	112,405
800 - Other Services and Charges	5,265,065	5,301,641	5,330,737	5,417,982	5,388,583	4,406,649
970 - Capital Outlays	36,204	36,204	36,566	37,298	38,044	38,614
995 - Other Financing	-381,249	-386,385	-396,282	-406,605	-408,908	-381,171
Total For Expenditures	12,327,040	12,493,130	12,813,110	13,146,889	13,221,352	12,324,516
Total For 61st District Court	12,327,040	12,493,130	12,813,110	13,146,889	13,221,352	12,324,516

DEPARTMENT # 728 – ECONOMIC DEVELOPMENT

[Economic Development](#)

OVERVIEW

The Economic Development Department (EDD) provides services in four key areas: business retention, expansion, and attraction; real estate development; business development; and neighborhood business districts. The department manages the Economic Development Project Team and 10 different boards each with at least one distinct fund, including the Brownfield Redevelopment Authority, the Economic Development Corporation (EDC), the SmartZone Local Development Finance Authority, six Corridor Improvement Authorities (CIAs), and one Business Improvement District (BID). The EDD works cooperatively with other City departments and many external partners on various public-private projects.

Three budgets are being reviewed with the City's fiscal plan, represent approximately 5% of the department's overall appropriations, and are all proposed as continuation budgets for FY23 and contain no significant changes from FY22. The largest single cost item for the three budgets 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 major revenue sources (FY22 total resources were \$21M) are tax increment revenues (87% of revenues in FY22) and grants (8% FY22). The largest investments are made in supporting development projects through reimbursements, grants and loans (67% of expenditures in FY22), programs and initiatives including the Smartzone incubator operators (26% FY22) and operations (5% FY22). The Brownfield Redevelopment Authority accounts for 75% of the department's budgets, the SmartZone 16% and CIAs 9%.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023
					Target	Estimate	Target
Complete at least 80 business retention and expansion (BRE) visits in FY 23	EPA, O2, S1 Support the creation, retention, and growth of businesses	Number of BRE visits	Annually	52	80	20	80
Incentivize and support efforts to build the capacity of MBEs, WBEs, and MLBEs through the Inclusion Plan Policy for all economic development incentive applications.	EPA, O2, S3 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 awarded to MBEs, WBEs, and MLBEs	Annually	\$3,253,719	\$5M	\$9.5M	\$10M
Total private investment for projects receiving any economic development incentives	EPA, O2, S1 Target City incentives to achieve maximum impact on business retention and growth efforts	Total amount of committed private investment	Annually (Calendar Year)	\$180M (2020 CY)	\$150M	\$181M (2021 CY)	\$175M

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Economic Development (728)						
1010 - General Fund Operating						
701 - Personnel Services	221,859	257,019	270,749	284,073	291,966	296,992
751 - Supplies	950	950	969	988	1,008	1,028
800 - Other Services and Charges	100,595	155,764	108,372	110,958	113,580	115,825
Total For Expenditures	323,404	413,733	380,090	396,019	406,554	413,845
2360 - Property Management						
701 - Personnel Services	16,056	18,696	19,116	19,452	19,416	19,308
800 - Other Services and Charges	107,340	104,877	85,310	35,792	36,361	37,084
970 - Capital Outlays	150,000	150,000	150,000	150,000	150,000	150,000
990 - Debt Service	42,184	46,225	45,087	49,068	47,824	44,867
Total For Expenditures	315,580	319,798	299,513	254,312	253,601	251,259
2440 - Economic Development Corp						
701 - Personnel Services	31,764	33,575	35,184	36,036	36,228	36,276
751 - Supplies	2,500	2,500	2,500	2,500	2,500	2,500
800 - Other Services and Charges	88,692	84,617	84,736	84,858	84,982	85,109
Total For Expenditures	122,956	120,692	122,420	123,394	123,710	123,885
Total For Economic Development	761,940	854,223	802,023	773,725	783,865	788,989

DEPARTMENT #448 – ENERGY, LIGHTING & COMMUNICATIONS

[Energy, Lighting & Communications](#)

OVERVIEW

The Energy, Lighting and Communications Department is responsible for operating and maintaining the City's electrical utility system valued at approximately \$111,240,000. The energy system includes a substation, primary switchgear and primary and secondary electrical distribution. The electrical distribution networks deliver approximately 26,000,000 Kilowatt-hours of power to City-owned assets annually. These assets include street lights, traffic signals, office buildings, garages, parking lots, parking ramps, parks, etc.

The Energy, Lighting & Communications Department owns and operates the City's Street lighting system which includes over 18,000 street lights. This street lighting system provides industry standard lighting levels for citizens and visitors as they travel on City streets after dark.

The Energy, Lighting & Communications Department also owns and maintains shared communications infrastructure. This infrastructure is referred to as the Pole Line & Duct System (PLDS). This network of utility poles, conduits, duct banks, vaults and manholes are in our street rights-of-way and are used as the support infrastructure to deliver our utility and communications services throughout the City. Extra capacity is intentionally built into these systems to allow other organizations to lease and use these assets. This partnership is formed so other entities can provide services such as cell-phone data, internet, cable TV, 5G networks and fiber optics without recurring excavation in our streets.

The Energy, Lighting & Communications Department operates within four separate City funds including the City's General Operating Fund (1010), the Capital Improvement Fund (4010), and two Capital Infrastructure Bond Funds (4013 & 4014). Operations and maintenance are funded through the General Operating Fund and supplemented by revenue.

Revenue Sources

A major revenue source is the user fees, licensing and permits associated with the Pole Line & Duct System. Revenue is also generated by electrical distribution billing to users of the system.

Expenses

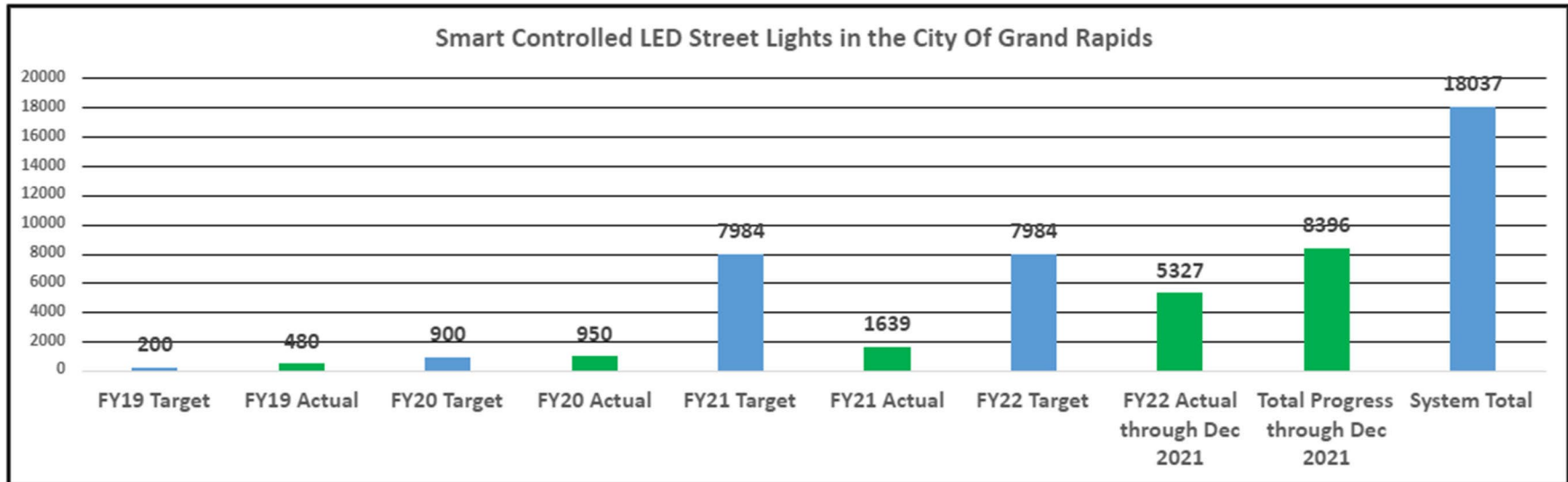
Expenditures include personnel costs, necessary parts inventory to ensure routine maintenance and critical repairs are performed promptly, and an array of contractual outside services such as engineering services, additional line crews, legal counsel, vector truck services, etc.

GOALS & PERFORMANCE MEASURES

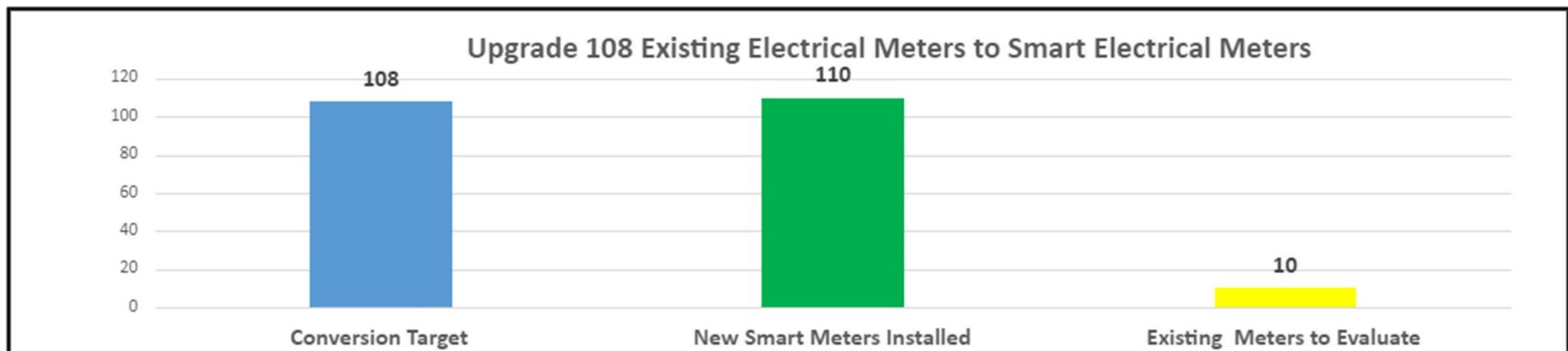
Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY21	FY22		FY23
				Actual total	Target	Estimate	Targets
Goal #1: Convert 18,037 streetlights from HPS to LED's by December 2022. Action Plan: Replace streetlights.	GE.01 – Embed equity throughout government operations	Streetlights converted	Quarterly	969	7984	7984	7984
Goal #2: Convert 114 customer standard electrical meters to new “Smart Electrical Meters” by June 2021. Action Plan: Convert meters.	GE.05 - Tech PM Internal Comm Data	Meters converted	Quarterly	108	114	2	0
Goal #3: Convert 114 electrical customers from manual to “automated invoicing” starting July 2021. Action Plan: Work with UBO to move to automated billing.	GE.05 - Tech PM Internal Comm Data	Customers converted	Quarterly	0	114	110	0

CHARTS

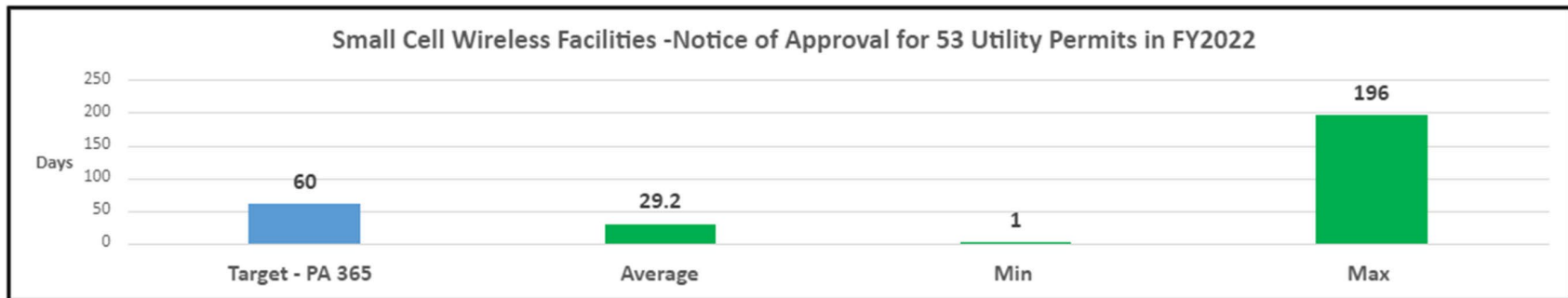
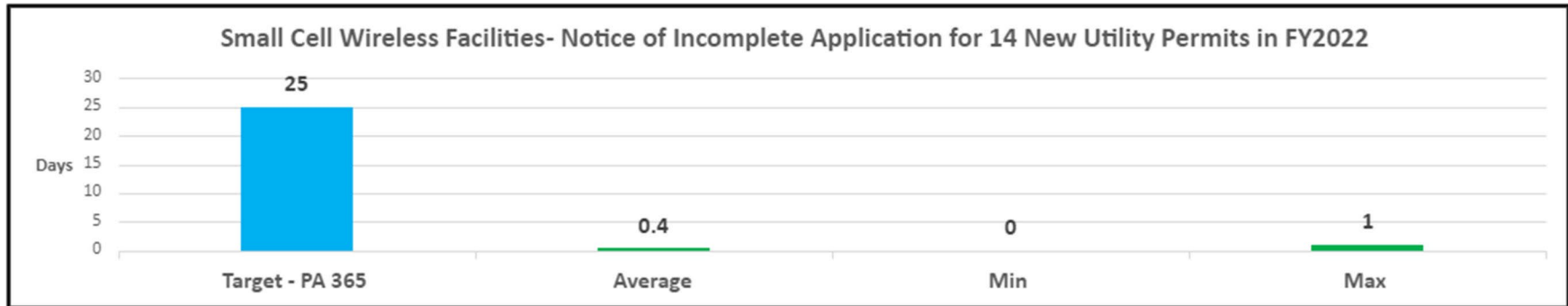
Goal #1 Performance Measure: Streetlights converted



Goal #2 Performance Measure: Meters converted



Goal #3 Performance Measure: Customers converted



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Street Lighting (448)						
1010 - General Fund Operating						
701 - Personnel Services	1,520,976	1,463,097	1,522,122	1,567,875	1,584,337	1,589,729
751 - Supplies	460,489	460,489	474,304	488,533	503,189	518,285
800 - Other Services and Charges	2,759,305	2,908,283	3,026,348	3,120,882	3,220,103	3,323,823
970 - Capital Outlays	34,000	43,000	44,290	45,619	46,988	48,397
995 - Other Financing	-100,000	0	0	0	0	0
Total For Expenditures	4,674,770	4,874,869	5,067,064	5,222,909	5,354,617	5,480,234
4010 - Capital Improvement						
970 - Capital Outlays	0	0	0	100,000	1,039,412	163,412
Total For Expenditures	0	0	0	100,000	1,039,412	163,412
Total For Street Lighting	4,674,770	4,874,869	5,067,064	5,322,909	6,394,029	5,643,646

DEPARTMENT #447 – ENGINEERING

[Engineering](#)

OVERVIEW

The Engineering Department supports a sustainable foundation for growth and development through quality design and responsible stewardship of assets and resources through professionalism, integrity, collaboration, customer focused solutions, and innovation to enhance our community. We provide services to internal and external partners through our department divisions: Vital Streets, Survey, Sidewalks, Project Development, Management, Construction Inspection, Permitting, Facilities, Right of Way, Tech/GIS & Data Management, Private Development, Grant Support, Fiscal & Administrative. The Engineering Department works closely with the Public Services Group providing capital planning and project delivery services for road maintenance and reconstruction, sidewalks, utilities, and city facilities. Over the past three fiscal years, the Department has initiated 286 new Capital Projects and additionally awarded 148 Capital Projects with a total value exceeding \$260.4 million. We continually strive to make innovative contributions that serve our partners, positively impact the community, and elevate quality of life by embodying our core departmental values of integrity, collaboration, innovation & empowerment, sustainability, equity, and safety.

We leverage our unique position of multi-level engagement within the City, adaptability, commitment to consistency, and affinity for data to encourage the development and maintenance of infrastructure as well as organizational growth while maintaining a commitment to the City's Strategic Plan, best practice, and policy. We continue to foster capital and project planning, efficacy of services, and transparency and quality of reporting. The Engineering Department provides high-quality and dedicated service to meet the needs and expectations of those we serve, all while addressing the challenges of ensuring staffing stability, succession planning, and introspective assessment of our business model.

Revenue Sources

The Engineering Department is an Internal Service Department within the City and generates revenues based on a billable model for the delivery of projects and support services provided, fees generated from the issuance of permits, and private development fees. Additionally, the department utilizes Vital Street and local revenue sources to leverage state, federal, and community partner dollars.

Expenditures

Personnel expenses comprise the majority of the department's expenditures. The department also funds 2 positions associated with the River Restoration project. Other expenditures include technology, supplies, customer service and IT services, and software licensing agreements.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	2021	2022		2023
				Actual	Target	Estimate	Target
Goal #1a: Operate & maintain the transportation network with regional partners.	MB.O4 Operate/maintain the City's transportation network; work with partners to connect the regional transportation network.	% of roads in good/fair condition (SP)	Annually	60.15%	70% ⁽¹⁾	62%	70% ⁽¹⁾
		\$ invested in sidewalks, roads, bridges (SP)		\$20.8M	\$22M ⁽²⁾	\$14.7M	\$22M ⁽²⁾
Goal #1b: Facilitate multi-modal transportation & walkability by increasing & maintaining sidewalk network.	MB.O1 Create an accessible multi-modal transportation experience and reduce single-occupant vehicle travel.	% sidewalk network inspected & repaired to date (SP)	Annually	35%	50% ⁽³⁾	42%	50% ⁽³⁾
		miles sidewalk built/yr (SP)		1.63 mi	(4)	.55 mi	.75 mi
		# ADA ramps installed/yr (SP)		682 ⁽⁵⁾	Not Defined	494 ⁽⁵⁾	Not Defined
Goal #2: Enhance contractor awareness & use of MLBE/MBEs on Engineering projects.	EPA.O2 Support the creation, retention, and growth of businesses.	% awards to MLBEs as prime bidder/subcontractor (SP)	Monthly	14.8%	20%	25%	20%
Goal #3: Facilitate doing business with the City by streamlining & monitoring processes for TOP & Utility Permits.	EPA.O1 Support business by optimizing processes for property development, business-related permitting, approval processes, & regulations.	% TOP & Utility Permit requests approved within target days to approve (SP)	Monthly	77.5%	85%	TOP: 47% Utility: 87%	85%
Goal #4: Improve departmental communication on critical processes & data for As-Built drawing records.	GE.O5 Leverage technology to support secure data collection & storage, performance mgmt., decision making, internal communications & data sharing.	# as-built records complete w/in 60 days of project substantial completion	Monthly	51.4%	85%	52.4%	85%
Goal #5: Enhance communication with the public; elevate resident voice via prompt reply to concerns & requests for information.	ECC.O1 Enhance communication with the public.	% of external customer inquiries responded to within target response time (SP)	Monthly	63%	90%	66%	90%

- (1) 70% good or fair target by 2031 (37% good/fair at program start; 60.15% current)
- (2) SP Goal: Average \$32.4M invested annually for FY2020-2024 for signals, sidewalks, roads, streets & bridges. Original Vital Streets goal was \$22M. Projected decreases in Income Tax revenues of \$6-12M; portion of resurfacing postponed FY21-22 and on.

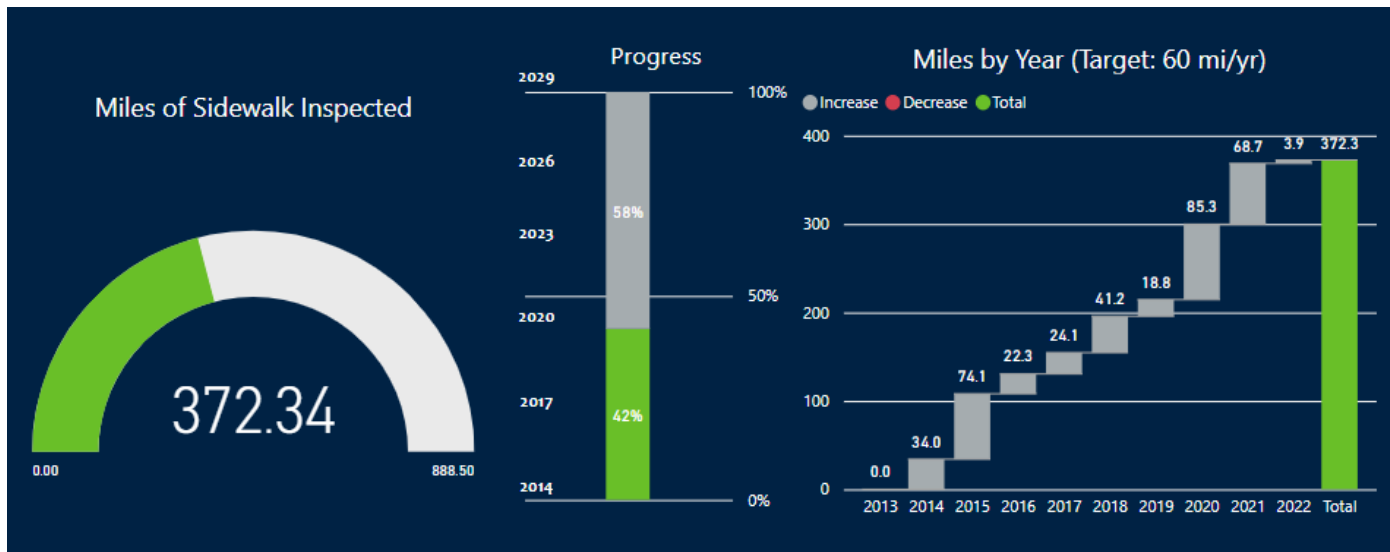
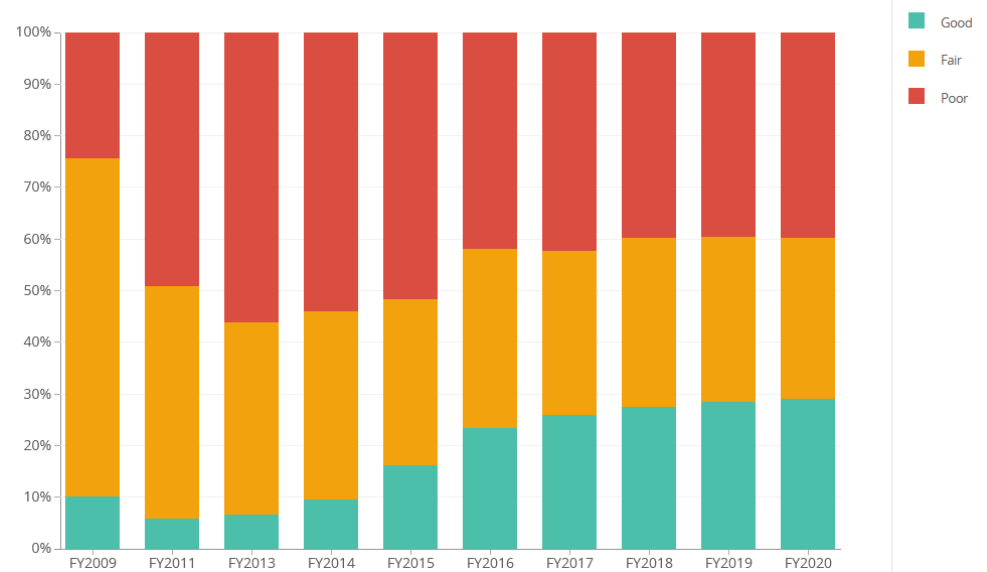
- (3) SP Goal: Inspect or repair/replace 100% of existing sidewalk in duration of the 15-year income tax cycle. We are approximately 50% of the way through the cycle.
- (4) VSOC Goal: 5 miles new sidewalk w/in the total term of the income tax. This was achieved in the 2019; we continue to add new sidewalks annually (6.97 mi to date).
- (5) Data reported by Construction Season, not Fiscal Year, due to the complexity of Vital Streets data reporting.

CHARTS

Goal #1 Performance Measure:



Condition of All Streets over Time



GOAL #2 Performance Measure:

FY 2021 MLBE Utilization

% Dollars directed to MLBE companies on
Construction Contract awards & As-Needed
Authorization

14.8%

Annual Average
7/1/2020 - 6/30/2021

Near Target

Target: 20%

FY 2022 (To Date) MLBE Utilization

% Dollars directed to MLBE companies on
Construction Contract awards & As-Needed
Authorization

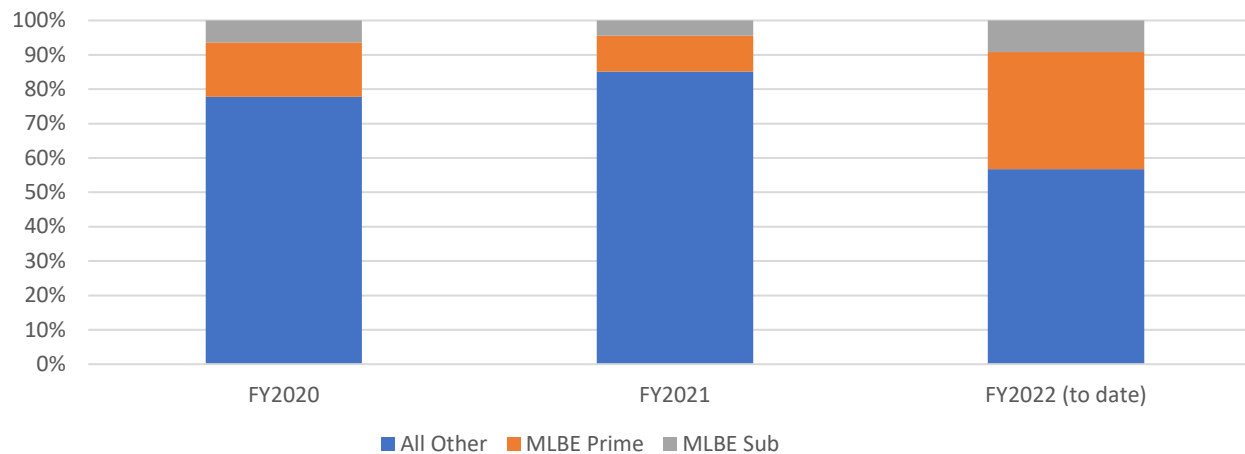
43.3%

Annual Average
7/1/2021 - 1/25/2022

Within Target

Target: 20%

% MLBE Utilization on Construction Contracts



GOAL #3 Performance Measure:

FY 2021 TOP & Utility Permits

% TOP & Utility Permits Processed w/in 7 Days

77.5%

Annual Average: 6/30/2020 – 7/1/2021

Near Target

Target: 85%

FY 2022 TOP Permits

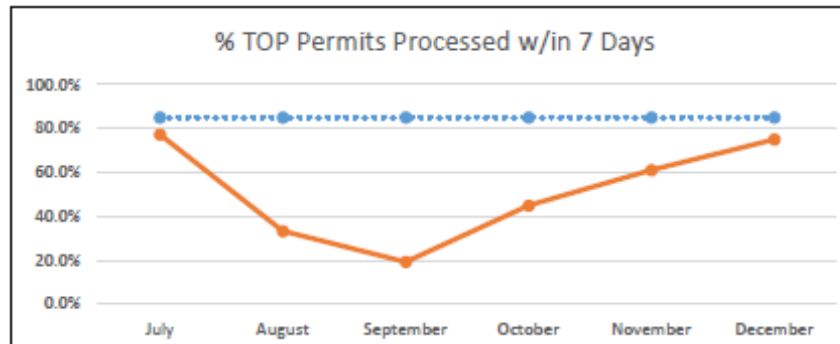
% TOP Permits Processed w/in 7 Days

47.2%

Monthly Average: 7/1/2021 - 12/31/2022

Target Not Met

Target: 85%



FY 2022 Utility Permits

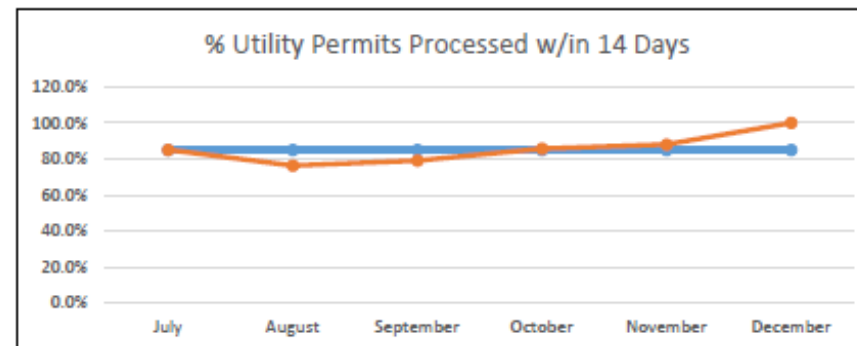
% Utility Permits Processed w/in 14 Days

87.5%

Monthly Average: 7/1/2021 - 12/31/2022

Within Target

Target: 85%



GOAL #4 Performance Measure:

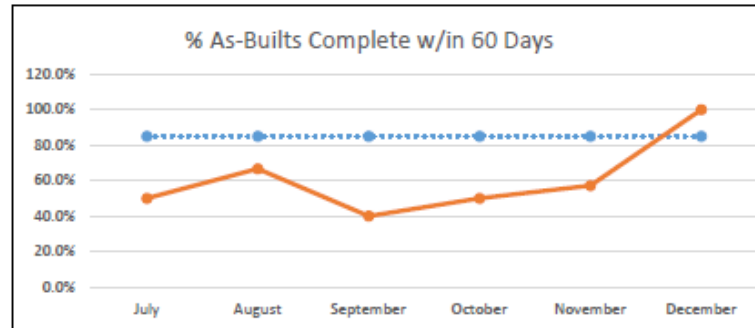
% As-Built Drawings Complete w/in 60 Days
of Project Substantial Completion Date

52.4%

Monthly Average: 7/1/2021 – 12/31/2022

Target Not Met

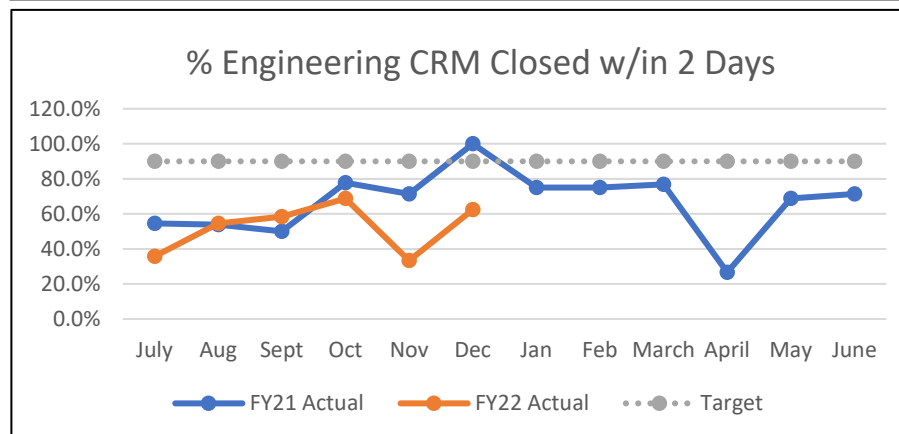
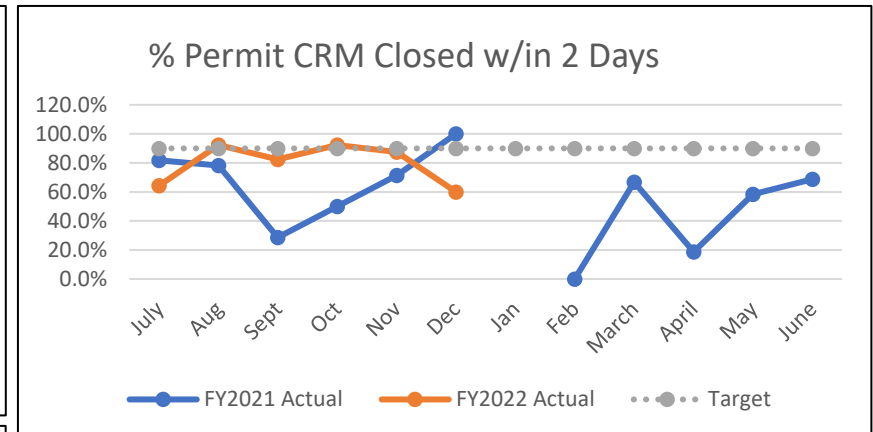
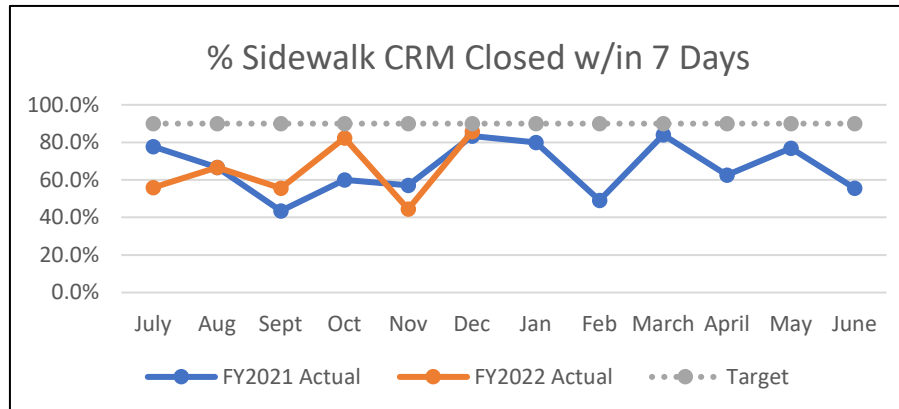
Target: 85%



21 as-builts were completed and entered during FY2022 Q1 & Q2; 11 were completed within the target.

An average of 8 per month were outstanding beyond the goal because of 1) lead times receiving record drawings and 2) staff instrumental to improvement efforts have been tasked with critical functions due to vacancies.

GOAL #5 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Engineering Services (447)						
2020 - Major Streets						
970 - Capital Outlays	7,832,851	7,380,582	7,508,198	7,596,253	7,676,214	7,758,075
995 - Other Financing	400,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Total For Expenditures*	8,232,851	8,580,582	8,708,198	8,796,253	8,876,214	8,958,075
2030 - Local Streets						
970 - Capital Outlays	1,028,205	1,922,318	1,956,857	1,980,689	2,002,330	2,024,485
995 - Other Financing	1,200,000	400,000	400,000	400,000	400,000	400,000
Total For Expenditures*	2,228,205	2,322,318	2,356,857	2,380,689	2,402,330	2,424,485
2460 - Sidewalk Repair						
701 - Personnel Services	417,453	425,758	442,097	456,411	463,080	468,542
751 - Supplies	8,200	9,100	7,100	8,200	7,100	7,100
800 - Other Services and Charges	1,958,312	1,974,800	1,975,831	1,979,104	1,982,691	1,986,197
995 - Other Financing	64,784	64,870	64,793	64,740	64,854	0
Total For Expenditures*	2,448,749	2,474,528	2,489,821	2,508,455	2,517,725	2,461,839
4010 - Capital Improvement						
970 - Capital Outlays	2,360,000	2,880,000	3,860,000	2,840,000	2,365,000	2,365,000
Total For Expenditures	2,360,000	2,880,000	3,860,000	2,840,000	2,365,000	2,365,000

Grand Rapids MI - FMS
Org Fund Budget Object Rollup Summary
Statement Of Operations

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
4050 - Streets-Capital Projects						
970 - Capital Outlays	200,000	192,785	0	0	0	0
Total For Expenditures	200,000	192,785	0	0	0	0
6220 - Engineering Services						
701 - Personnel Services	4,706,855	4,901,951	5,096,261	5,269,202	5,339,382	5,334,515
751 - Supplies	102,359	130,913	145,151	144,945	154,460	143,197
800 - Other Services and Charges	1,284,973	1,413,543	1,278,195	1,314,608	1,360,376	1,361,005
970 - Capital Outlays	60,000	20,000	0	0	35,000	0
995 - Other Financing	2,692	1,787	1,846	1,907	1,970	2,035
Total For Expenditures	6,156,879	6,468,194	6,521,453	6,730,662	6,891,188	6,840,752
Total For Engineering Services	21,626,684	22,918,407	23,936,329	23,256,059	23,052,457	23,050,151

*Denotes Vital Streets Program

DEPARTMENT #527 – ENVIRONMENTAL SERVICES

[Environmental Services](#)

OVERVIEW

The Environmental Services Department (ESD) provides water resource recovery services in a manner that supports a safe, healthy, and thriving community, environment, and economy.

The Water Resource Recovery Facility (WRRF) receives an average of 40 million gallons of water daily. Staff are responsible for operating and maintaining the WRRF, as well as the entire wastewater collection system. This includes the Market Avenue Retention Basin, 54 sanitary lift stations, 11 stormwater stations, 1100 miles of sanitary sewer pipes and 400 miles of storm sewer pipes. In addition, the WRRF houses a newly renovated, state-of-the-art laboratory. Chemists and technicians in the lab perform about 15,000 analysis each year and coordinate the analysis of 6,000 samples through outside labs.

The Industrial Pretreatment Program (IPP) staff monitor 85 significant industrial users and tracks the activities of over 6,000 non-domestic users in eight outlying jurisdictions. IPP staff have the authority to enforce ordinances in those jurisdictions. Pollutants from industrial sources are monitored by daily sampling at WRRF.

ESD operates as an Enterprise Fund within the City and costs of providing services are recovered primarily through user charges. A comprehensive annual rate study reviewing operating and capital costs by community, in conjunction with customer base variation and usage calculates the recommended commodity and service rates.

Revenue Sources

Charges for services account for the majority of revenue at ESD. This includes charges for Retail Sewage Service, Wholesale Sewage Service and fees related to inspections, front footage, integrated connections, and general service work. Other revenue sources pertain to permits, grants, reimbursements, and investment income and rentals.

Expenses

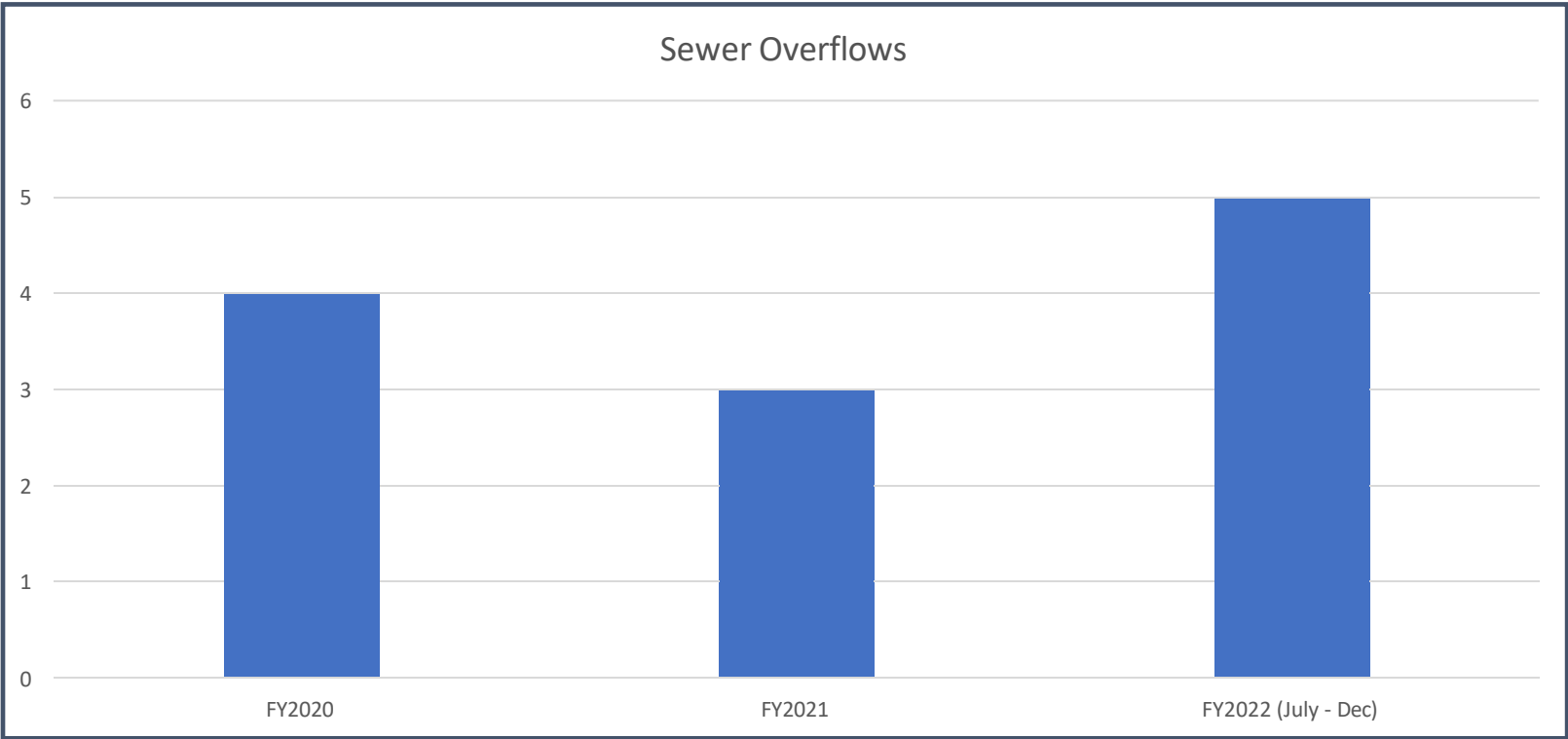
The majority of expenses are for services. These include personnel costs, contractual services for work performed at the WRRF and on its assets, utility costs, and A87 internal cost allocations. Debt service obligations account for the bulk of the remaining expenses with supplies, other financing and cash capital outlays for the remainder.

GOALS & PERFORMANCE MEASURES

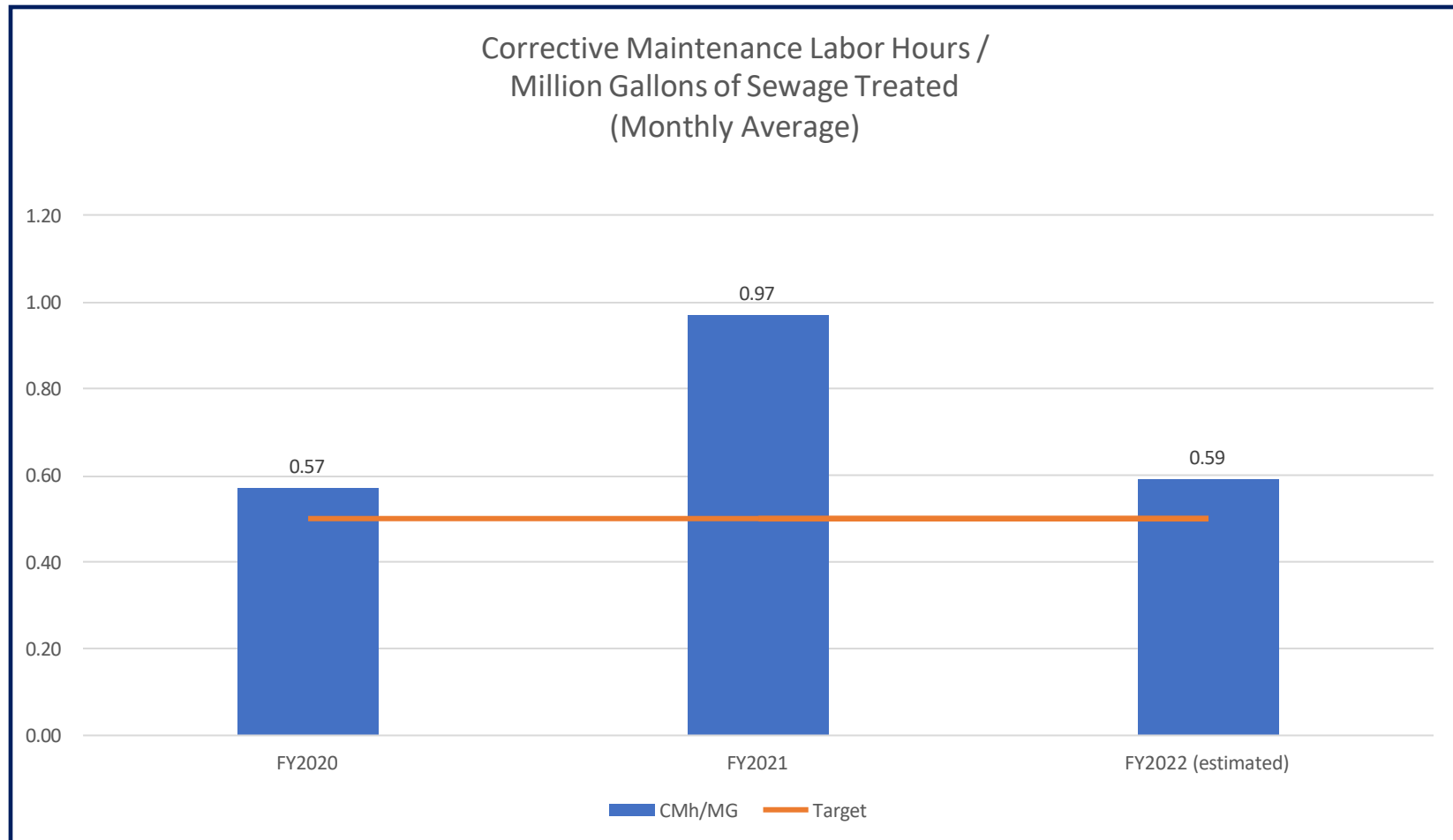
Departmental goals & plan of action (Top 3-5 Goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY21	FY22		FY23
				Actual	Target	Estimated	Target
Goal #1: Clean, inspect and evaluate collection system at least every 5 years. This preventative maintenance reduces sewer overflows, which are a detriment to public health. 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	3	0	5	0
Goal #2: Reduce the amount of corrective maintenance required for assets at WRRF. Unscheduled repairs are costly and inefficient. Action Plan: Schedule and perform Corrective Maintenance on time.	GE.O2 – Foster and maintain fiscal sustainability	Corrective Maintenance Labor Hours / Million Gallons of Sewage Treated (monthly average)	Monthly	.97	.5	.59	.5
Goal #3: Reduce corrective maintenance costs to maintain WRRF assets. Action Plan: Adhere to Asset Management Plan.	GE.O2 – Foster and maintain fiscal sustainability	Cost of Corrective Maintenance / Million Gallons of Sewage Treated (monthly average)	Monthly	\$221	\$125	\$226	\$140

CHARTS

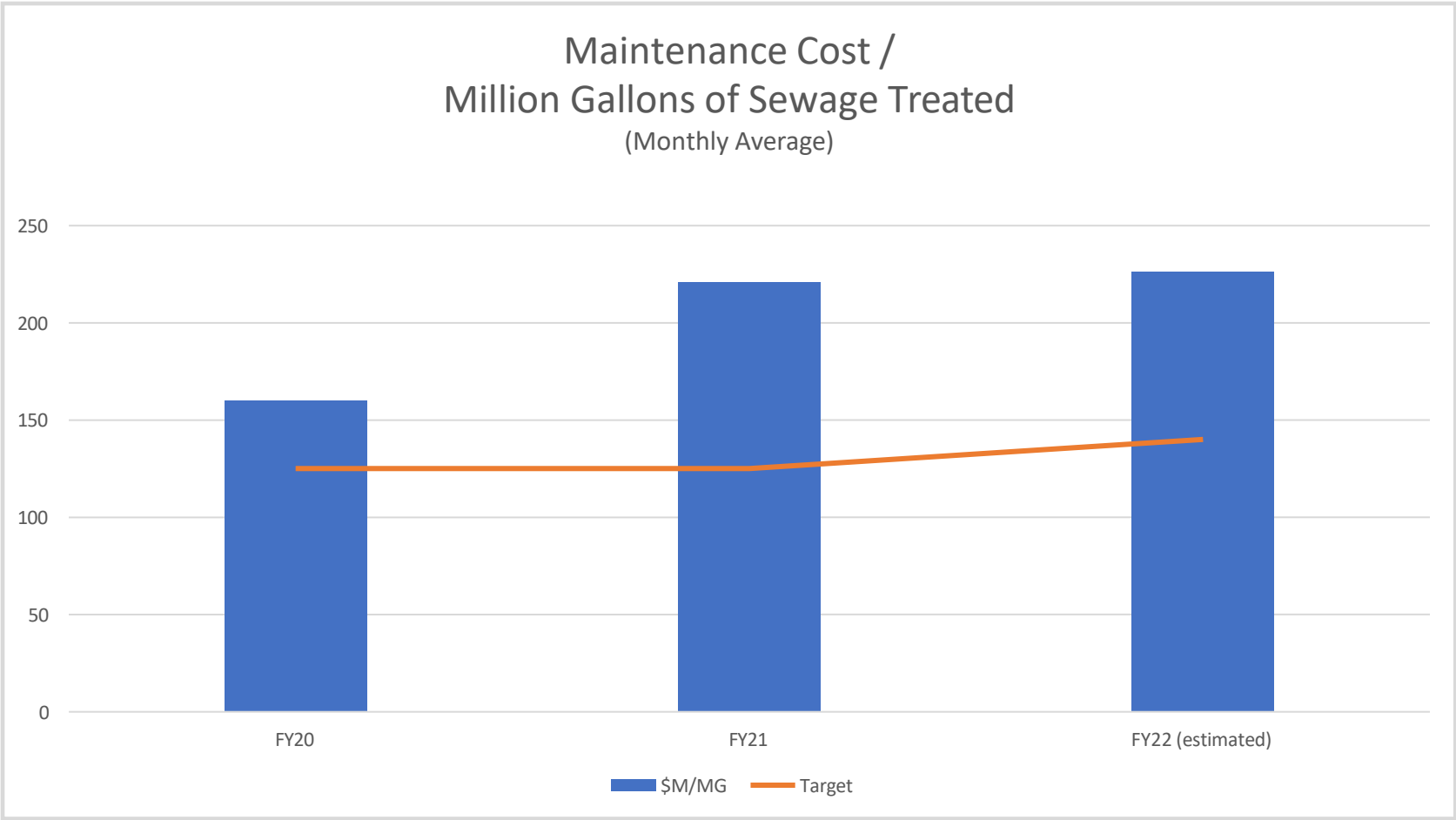
Goal #1 Performance Measure:



Goal #2 Performance Measure:



Goal #3 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Environmental Services (527)						
5900 - Sewer Disposal Operations						
701 - Personnel Services	12,225,192	13,254,217	13,882,894	14,423,880	14,662,535	14,751,095
751 - Supplies	3,665,100	3,920,761	3,995,409	4,072,285	4,144,548	4,219,100
800 - Other Services and Charges	18,774,271	18,903,607	22,011,433	19,078,850	19,236,020	18,795,871
970 - Capital Outlays	1,137,000	1,180,800	1,285,000	690,000	607,000	562,000
990 - Debt Service	13,950,137	10,674,550	10,091,044	9,571,650	9,109,663	8,616,991
995 - Other Financing	2,041,000	10,414,000	10,582,000	15,253,000	4,822,000	3,017,000
Total For Expenditures	51,792,700	58,347,935	61,847,780	63,089,665	52,581,766	49,962,057
5902 - Sewer Improvement						
970 - Capital Outlays	3,885,000	12,202,000	12,560,000	17,095,000	6,696,000	4,890,000
Total For Expenditures	3,885,000	12,202,000	12,560,000	17,095,000	6,696,000	4,890,000
5908 - 2020 SDS Revenue Bonds						
970 - Capital Outlays	5,740,000	0	0	0	0	0
Total For Expenditures	5,740,000	0	0	0	0	0
Total For Environmental Services	61,417,700	70,549,935	74,407,780	80,184,665	59,277,766	54,852,057

DEPARTMENT # 271 – OFFICE OF EQUITY AND ENGAGEMENT
[OEE](#)

OVERVIEW

The Office of Equity & Engagement (OEE) was established in the FY2021 budget to build upon and uplift the work of diversity, equity, inclusion and community engagement within the City. We are focused on dismantling systemic racism and transforming local government to truly center and focus on equitable resident voice, power, access, opportunity and community-level outcomes.

The goal of our office is to embed 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 Grand Rapids Neighborhood Summit fundraises for most of the cost (\$50,000) of this community engagement opportunity.

Expenditures: Most 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, Neighborhood Leadership Academy, Equity reviews and policy analysis, EEO and Title VI and Title VII compliance, ADA Title II compliance, Grand River Restoration Leadership and Cannabis Justice work.

Included in the 2023 budget request is \$32,500 for furniture as the Office is currently located on 2 floors (4th Floor and 8th Floor) and will be consolidating into one integrated floor in the Executive Suite on the 4th floor, as well as a request to increase the Neighborhood Match Funding by \$50,000.

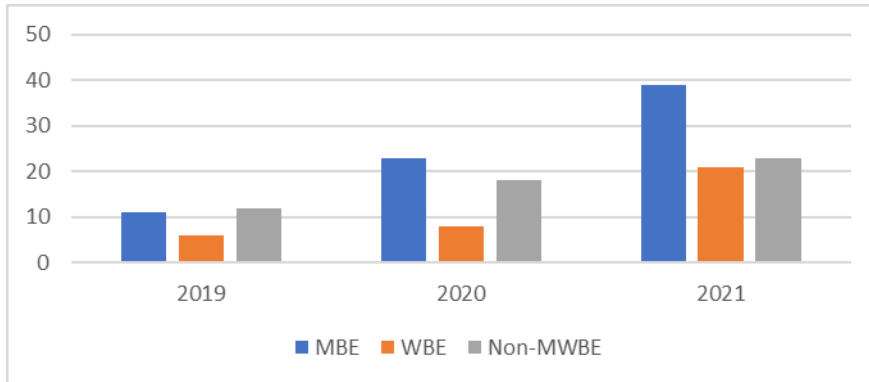
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021	2022		2023
				Actual	Target	Actual	Target
Increase the number and type of MLBEs on the City's Micro Local Business Enterprise (MLBE) listing by 50%	EP.02 Support creation, retention and growth of businesses	Number of MLBEs	Annually	83	124	124	186
Provide and facilitate 5 NOF Riverbank engagement activities	EC Elevate Resident voice in City Operations	Completion of 5 NOF Engagements	---	NA	NA	NA	5
Neighborhood Match Fund Program Management Software	EC Elevate Resident Voice in City Operations	Complete and implement Software	---	NA	NA	NA	1

CHARTS

Goal #1:

Increase MLBE Registration:



Certified MLBEs	2019		2020		2021	
MBEs	11	37.9%	23	46.9%	39	47.0%
WBEs	6	20.7%	8	16.3%	21	25.3%
Non-MWBEs	12	41.4%	18	36.7%	23	27.7%
Total	29		49		83	

Goal #3:

NMF Project Management Software

NMF Contracts Awarded:

NMF Round	Amount Awarded
Summer Round May 2020 (additional round)	\$66,970
Winter Round September 2020	\$64,000
Summer Round March, 2021	\$57,250
Winter Round September, 2022	\$101,600

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Admin Services Support (271)						
1010 - General Fund Operating						
701 - Personnel Services	822,064	855,345	884,219	906,876	907,788	905,628
751 - Supplies	5,725	8,200	26,200	8,200	8,200	26,200
800 - Other Services and Charges	558,478	719,796	577,803	582,645	587,832	591,746
970 - Capital Outlays	0	0	0	0	0	0
Total For Expenditures	1,386,267	1,583,341	1,488,222	1,497,721	1,503,820	1,523,574
1553 - 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	1,391,267	1,588,341	1,493,222	1,502,721	1,508,820	1,528,574

DEPARTMENT # 172 & 101 – EXECUTIVE OFFICE & CITY COMMISSION

[Executive Office](#)

[City Commission](#)

OVERVIEW

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 across the organization. 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 specialized functional units: the Office of Sustainability and Performance Management, the Office of Government and Legislative Affairs, and the Office of Special Events.

1. Office of Sustainability and Performance Management

The Office of Sustainability and Performance Management (OSPM) develops and implements short and long-range strategies, objectives, policies, and priorities related to sustainability that are consistent with the City's strategic objectives and organizational values. This work includes developing and maintaining productive partnerships with corporate, non-profit, and community partners on matters of environmental sustainability, climate resiliency, energy efficiency, and environmental justice. The office also provides detailed forecasting, cost/benefit analysis, and recommendations on policies and initiatives that can help the City achieve its social and environmental sustainability goals. With respect to performance management, the OSPM works in partnership with Fiscal Services and the Executive Office to align newly requested budget items with the City's Strategic Plan, which requires collaboration with all City departments to ensure data on performance toward objectives is available and reportable. OSPM also maintains the City's Strategic Plan document and associated tools, monitors progress, and makes recommendations for updates or adjustments as needed. The office delivers periodic performance reporting to leadership and elected officials and assists in the facilitation and planning of strategic prioritization activities.

2. The Office of Legislative Affairs

The Office of Government & Legislative Affairs has responsibility for managing the City's legislative priorities for both the state and the federal government which includes the creation, elimination, or modification of legislation consistent with the City's strategic plan. The Office facilitates the adoption of a legislative priority agenda by the full City Commission biennially. Collaboration with stakeholders, legislators, and partners is central to the work of the Office of Government & Legislative Affairs with an emphasis on finding common goals as well as advocating on behalf of the City for statutory changes that are consistent with the City's strategic plan. The Office acts as the legislative liaison and lobbyist for the City and manages and oversees the City's lobbyist contracts at the state and federal levels. This includes advocating for legislative, policy, and appropriations priorities on behalf of the City. Finally, the Office tracks legislation and regulatory issues and informs the City Manager, City Commission, and Top Management on critical items seeking input and feedback as needed.

3. The Office of Special Events

Consistent with the City's strategic objectives and organizational values, the Office of Special Events provides professional event management service to event organizers hosting activities within the City of Grand Rapids. Our office is committed to facilitating year-round, equitable, high-quality events, films, weddings, sporting events, active lighting, and activities 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 business 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.
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.

The Office of Special Events (OSE) was transferred from the Parks Department to the Executive Office at the start of FY2022. The OSE is committed to facilitating high-quality events and activities that welcome all and display our community's

vibrancy and diversity. The OSE coordinates the event management process that includes permitting, producing, and overseeing year-round events, activities, art exhibitions, sporting events, and entertainment. The staff acts as a liaison in the community and collaborates with partners such as neighborhood and business associations, community leaders, and organizations such as Experience Grand Rapids, the Grand Rapids Chamber, Downtown Grand Rapids, Inc., and the Grand Rapids Kent County Convention Arena Authority (CAA), to build and expand the City of Grand Rapids' brand regionally and nationally.

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 Office of Sustainability and Performance Management 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 and Fleet Management, the Water System, and the Environmental Services Department pay the Office of Sustainability and Performance Management to facilitate projects in their departments that will lead to favorable sustainability and environmental outcomes.

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. 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.

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 Executive Office's largest expenditure is personnel costs. The remaining is spent on supplies, and other services and charges.

The City Commission's largest expenditure is personnel costs.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Estimate	
Legislative Affairs							
Goal #1: Advocate for and support legislation to further the top priorities of the legislative priority agenda.	G.E (unassigned) Alignment will occur as part of an anticipated Strategic Plan update.	N/A	Annually	N/A	N/A	N/A	N/A
Goal #2: Advocate and seek funding and investment in City priorities and initiatives	G.E. 02 Foster and maintain fiscal sustainability	N/A	Annually	N/A	N/A	N/A	N/A
Executive Office		N/A	N/A	N/A	N/A	N/A	N/A
Goal #3: Facilitation of the completion of the City's Strategic Plan	Not specifically identified	N/A	N/A	N/A	N/A	N/A	N/A
Special Events							
Goal #4: Write ordinance regarding marijuana events	Not specifically identified	N/A	N/A	N/A	N/A	N/A	N/A

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Estimate	
Sustainability and Performance Management							
Goal #5: achieve 85% carbon emission reduction for municipal operations by 2030	HEO1 Carbon reduction and climate resilience	11,200 MTCO2e	Annually (Mar)	52,400 MTCO2e (CY20)	50,000 MTCO2e (CY21)	N/A	48,000 MTCO2e (CY22)
Goal #6: offset 100% of municipal electricity with renewable energy by 2025	HEO1 Carbon reduction and climate resilience	100%	Annually (Mar)	37.5% (CY20)	N/A	37.5% (CY21)	39.0% (CY22)
Goal #7: finalize a Climate Action and Adaptation Plan (CAAP)	HEO1 Carbon reduction and climate resilience	N/A	N/A	N/A	N/A	N/A	N/A
Goal #8: present to leadership a package of policies and programs that will equitably decarbonize buildings in the city by Sept. 2023	HEO1 Carbon reduction and climate resilience	N/A	N/A	N/A	N/A	N/A	N/A

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Executive Office (172)						
1010 - General Fund Operating						
701 - Personnel Services	1,500,186	1,980,659	1,858,702	1,897,938	1,900,505	1,896,769
751 - Supplies	16,555	14,740	14,747	16,758	15,771	15,783
800 - Other Services and Charges	761,116	754,022	763,809	783,362	791,277	810,775
970 - Capital Outlays	11,900	11,375	6,375	14,375	6,375	12,375
Total For Expenditures	2,289,757	2,760,796	2,643,633	2,712,433	2,713,928	2,735,702
4011 - Capital Reserve						
800 - Other Services and Charges	231,275	223,946	224,246	224,759	225,464	225,482
990 - Debt Service	2,685,953	3,257,374	3,260,962	3,271,279	3,256,850	3,259,330
995 - Other Financing	7,464,309	10,041,446	10,884,300	9,999,049	8,688,647	6,085,763
Total For Expenditures	10,381,537	13,522,766	14,369,508	13,495,087	12,170,961	9,570,575
Total For Executive Office	12,671,294	16,249,677	16,987,545	16,189,271	14,906,357	12,367,367

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup Summary
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
City Commission (101)						
1010 - General Fund Operating						
701 - Personnel Services	547,452	569,807	600,893	623,904	633,300	640,668
751 - Supplies	500	500	500	500	500	500
800 - Other Services and Charges	38,991	44,029	37,682	33,411	34,153	34,783
970 - Capital Outlays	0	0	4,000	0	4,000	0
Total For Expenditures	586,943	614,336	643,075	657,815	671,953	675,951
Total For City Commission	586,943	614,336	643,075	657,815	671,953	675,951

DEPARTMENT # 265 – FACILITIES MANAGEMENT

Facilities and Fleet Management

OVERVIEW

Mission:

To elevate quality of life through excellent City facilities services.

Vision:

To provide equitable, welcoming, innovative, and collaborative city facilities which support a robust economy, safe and healthy community, and the opportunity for a high quality of life for all.

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, Vehicle Impound Lot, Police Department, Police Motor Pool, Police Pistol Range, Fire Stations, Court House, and Public Museums.

Issues:

Much like all city funds, the COVID-19 pandemic had a significant impact on operations and capital project planning/budgeting from FY20 – date. With additional safety precautions and procedures in place, there has been an increased costs associated with janitorial services and supplies. Additionally, with changing protocols regarding COVID-19, being governed by the state and federal

governments, along with a continued response to the FY20 social unrest, Facilities Management has responded to various building security and access needs. This includes additional funding for a Visitor Ambassador position, preparation and installation of building signage, and significant time spent configuring and programming systems (i.e., HVAC, Elevators, Card Access, etc.) to accommodate the constantly changing operational and safety needs required for our customer's service delivery commitments. Additionally, with current and future financial predictions, funding for some planned capital improvement projects have been reassessed and/or deferred to future years.

Facilities Management is currently undergoing significant staffing changes. Along with key leadership vacancies, the department is also amidst major transformation as several seasoned mechanics have retired, or are planning to retire, in FY22. With the ongoing shortage of a skilled trades workforce and the City's incentive stipend expiring, we expect recruitment and retainment of new talent will be challenging.

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.

Expenditures

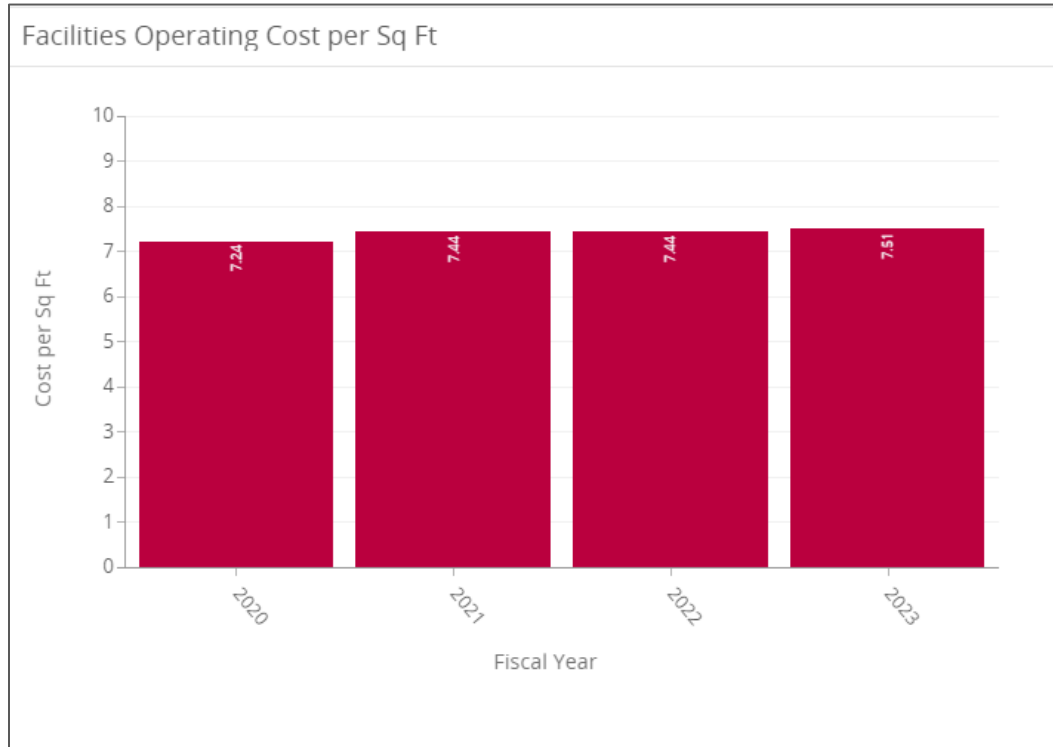
Facilities Management covers all upfront operational expenses, both direct and indirect, associated with maintaining clean, secure, efficient, and welcoming facilities. The department's largest expenditures include personnel costs for mechanics and administrative staff time, contractual maintenance costs for an array of Facilities related services (preventative, reactive, and project related), and all supplies/materials needed to fully support the department's operational, strategic, and comprehensive asset management plans.

GOALS & PERFORMANCE MEASURES

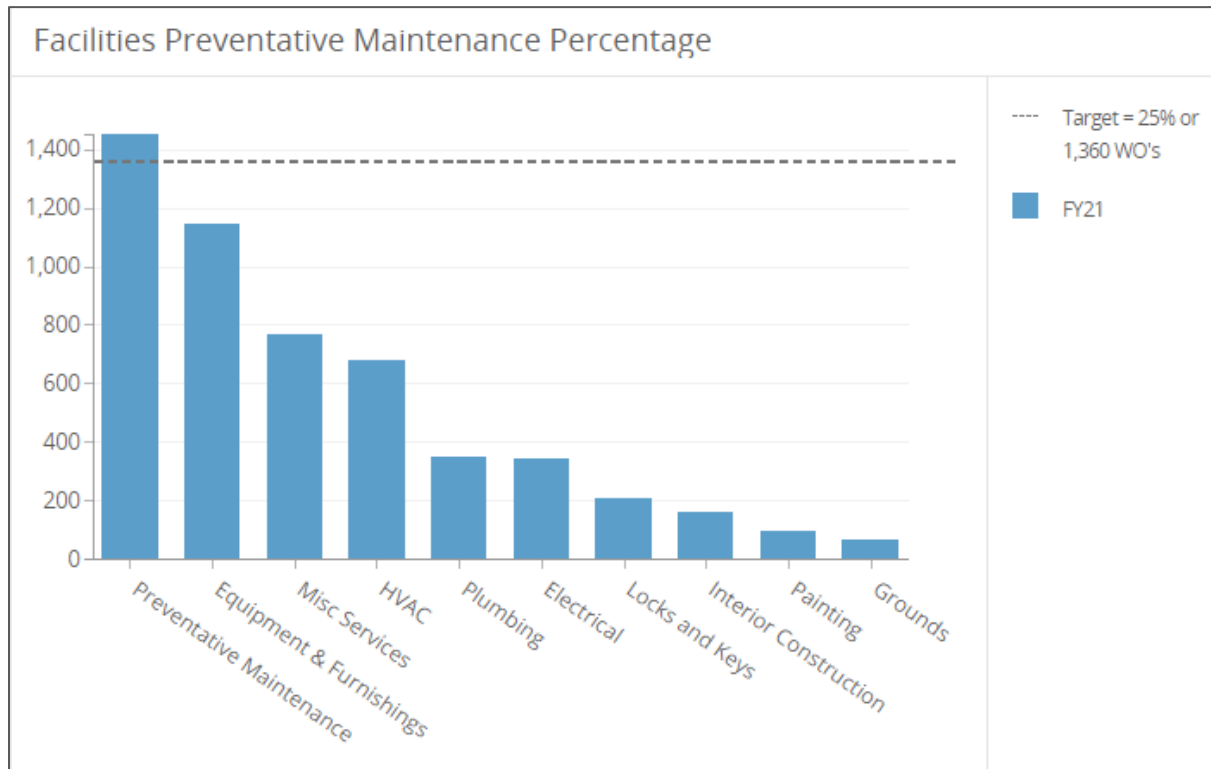
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023
					Target	Estimate	Target
Goal #1: Reduce total utility consumption	HE.O1 – Reduce carbon emissions and increase climate resiliency.	Average cost of consumption/gross sq. ft.	Annually	Measurement Year	\$3.00	\$3.14	\$2.00
Goal #2: Reduce total operating cost of facility ownership	GE.02 – Foster and maintain fiscal sustainability.	Average operating cost/gross sq. ft.	Annually	\$7.36	\$8.00	\$7.81	\$7.50
Goal #3: Increase the number of workorders generated for preventative and scheduled maintenance services	GE.02 – Foster and maintain fiscal sustainability.	% of workorders closed for preventative maintenance	Quarterly	27%	25%	26%	25%
Goal #4: Provide all staff equity education offered by the City through direct training opportunities.	GE.01 – Embed equity throughout government operations.	# of staff provided equity training	Annually	12	47	23	47
Goal #5: Maintain a Facilities Condition Index score of $\leq 4\%$	GE.02 – Foster and maintain fiscal sustainability.	Average Facility Condition Index score (%)	Annually	5.5 %	4.0%	3.8%	3.5%

CHARTS

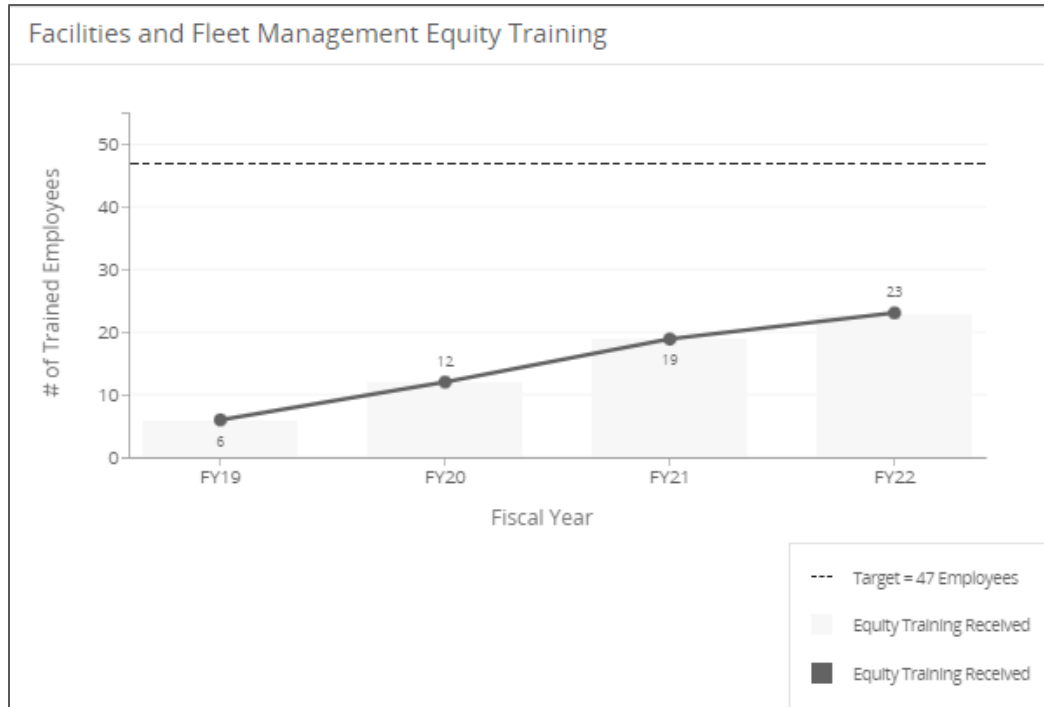
Goal #2: Reduce total operating cost of facility ownership:



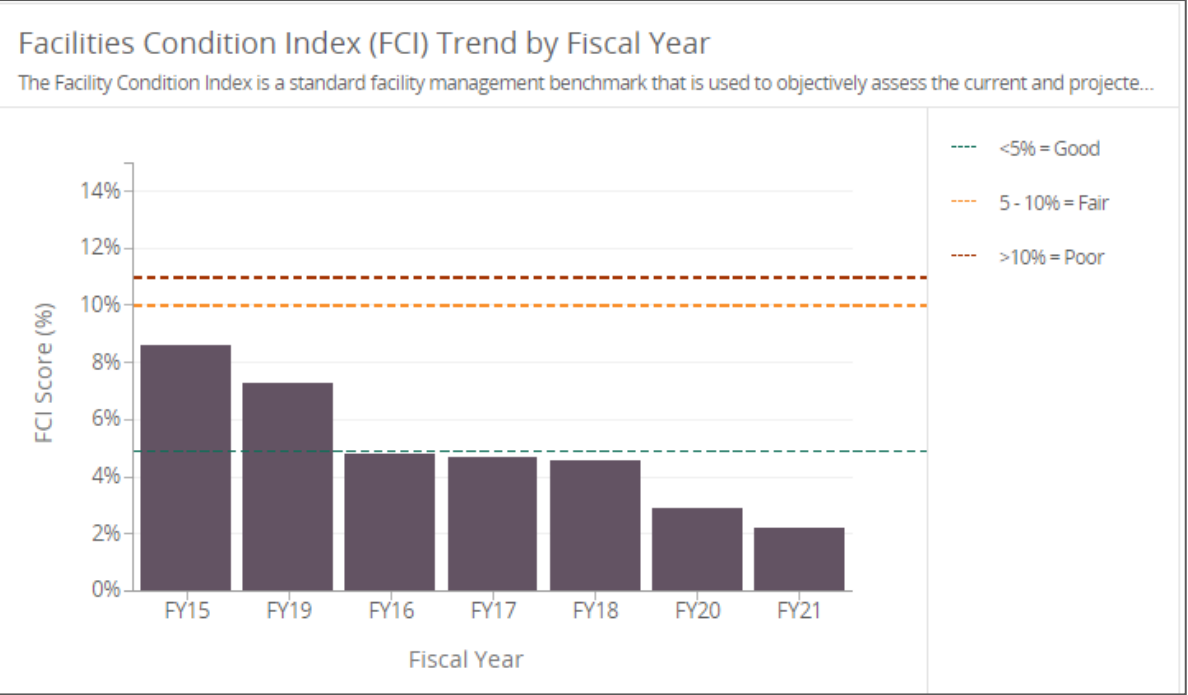
Goal #3: Increase the number of workorders generated for preventative and scheduled maintenance services



Goal #4: Provide all staff equity education offered by the City through direct training opportunities



Goal #5: Maintain a Facilities Condition Index score of <4%



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Facilities Management (265)						
4010 - Capital Improvement						
970 - Capital Outlays	3,616,180	4,924,790	6,383,265	7,194,837	3,156,350	3,156,351
Total For Expenditures	3,616,180	4,924,790	6,383,265	7,194,837	3,156,350	3,156,351
6310 - Facilities Mgmt-Operating						
701 - Personnel Services	1,855,026	1,828,998	1,900,629	1,959,580	1,981,070	1,988,573
751 - Supplies	205,699	205,699	215,124	224,999	235,344	246,186
800 - Other Services and Charges	3,396,540	3,465,831	3,502,492	3,603,062	3,707,767	3,816,727
970 - Capital Outlays	58,000	59,852	59,241	66,782	62,191	63,345
995 - Other Financing	-54,791	-55,484	-57,376	-59,274	-62,233	-62,973
Total For Expenditures	5,460,474	5,504,896	5,620,110	5,795,149	5,924,139	6,051,858
6311 - Facilities Management-Capital						
970 - Capital Outlays	1,160,109	1,665,639	1,719,335	2,030,091	1,969,514	2,078,752
Total For Expenditures	1,160,109	1,665,639	1,719,335	2,030,091	1,969,514	2,078,752
Total For Facilities Management	10,236,763	12,095,325	13,722,710	15,020,077	11,050,003	11,286,961

DEPARTMENT # 336 – FIRE DEPARTMENT

[Fire Department](#)

OVERVIEW

The Grand Rapids Fire Department (GRFD) values people by saving lives, protecting property, and responding to the needs of our community. As an ISO Class 1 and Internationally Accredited fire department, the agency is positioned as one of the premier fire and rescue agencies in the country.

The GRFD responds from 11 fire stations with 15 units on shift each day. A total authorized strength of 201 personnel staff the fire stations (fire suppression), perform community risk reduction activities (fire prevention), trains our personnel (training division), and supports the organization (planning, administration, fleet and facilities). In 2021 the department utilized 33,536 apparatus responses to answer 23,986 emergencies.

Although the continued pandemic has strained many parts of the budget and fire department staff, the organization worked closely with the city's budget office to maintain increased funding for fire apparatus and fire station maintenance; two areas that had slowly become underfunded over the past decade. Additionally, supplemental funding from the American Rescue Plan Act (ARPA) has allowed the fire department to maintain its base staffing of 15 units in service each day through the use of overtime to supplement many vacancies due to increased sick leave.

Revenue Sources

The department is primarily funded through the general fund but does receive close to \$1 million in revenue from cost recovery efforts, fire prevention fees, and state revenue sharing dollars.

Expenditures

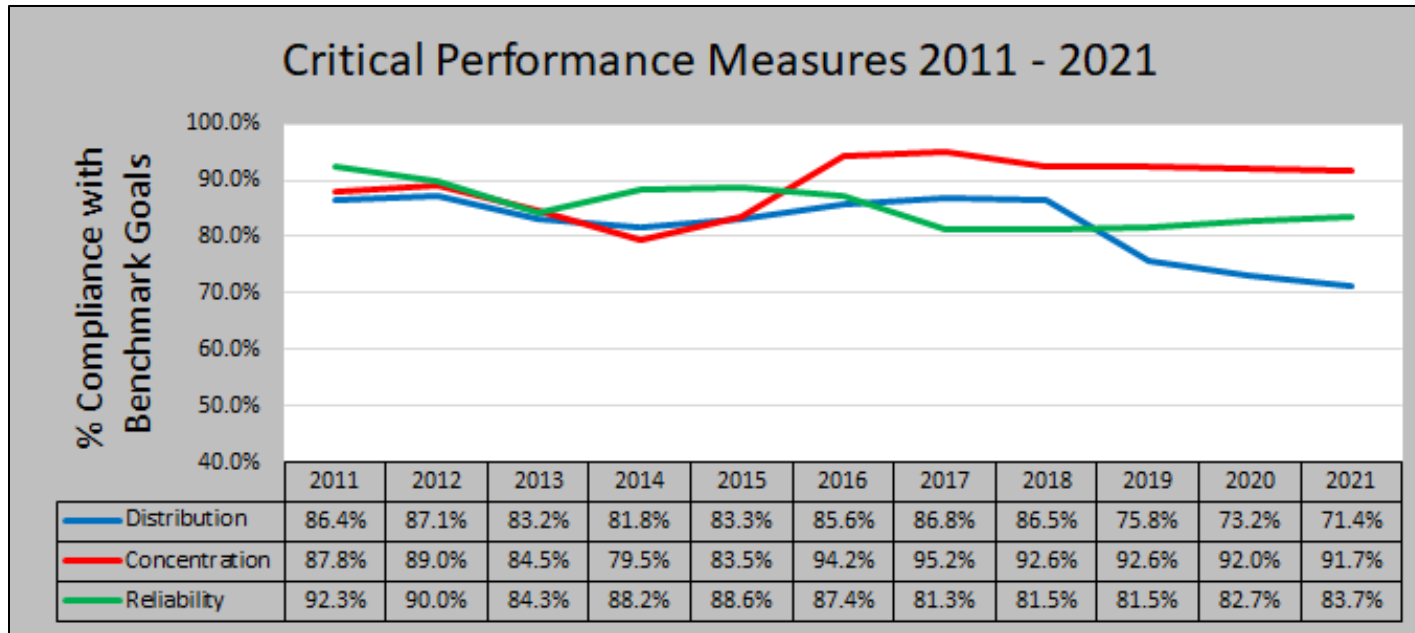
Approximately 87% of the department's budget is comprised of personnel related expenses as answering emergencies and putting out fires is very labor intensive. Aggressive budget management for the remaining funds allow the department to purchase needed equipment and supplies, and utilize outside contractors to assist in maintaining the department's facilities and apparatus. Grant funding is consistently sought out to assist the department in meeting fiscal targets.

GOALS & PERFORMANCE MEASURES

Departmental goals (Top 3-5 goals)	City Strategic Priority	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023
					Target	Actual	Target
[Goal #1] Increase critical performance measure compliance for fire, ems, hazmat, and technical rescue to 90%	Safe Community Objective 2, Strategy 1	Distribution, Concentration, Reliability	Annually	(D) 73.2% (C) 92.0% (R) 82.7%	90%	(D) 71.4% (C) 91.7% (R) 83.7%	90%
[Goal #2] Modernize and increase the safety and functionality of the city's 11 fire stations	Governmental Excellence Objective 4, Strategy 3	100% Annual Facility Maintenance Funding	Annually	90.4%	100%	90.6%	100%
[Goal #3] Increase workforce diversity to better reflect the demographics of the community	Governmental Excellence Objective 3, Strategy 4.	% of BIPOC employees at the GRFD	Annually	8.2%	10%	8.2%	10%

CHART

Goal # 1 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Fire (336)						
1010 - General Fund Operating						
701 - Personnel Services	28,221,236	29,872,700	31,389,730	32,475,897	32,681,237	32,945,284
751 - Supplies	201,610	201,610	259,478	264,596	270,078	274,248
800 - Other Services and Charges	4,206,564	4,357,094	4,584,854	4,769,793	4,962,303	5,166,004
970 - Capital Outlays	574,012	514,012	870,948	794,412	733,157	738,200
995 - Other Financing	87,074	87,626	87,878	88,138	88,407	88,684
Total For Expenditures	33,290,496	35,033,042	37,192,888	38,392,836	38,735,182	39,212,420
4010 - Capital Improvement						
970 - Capital Outlays	400,000	875,000	1,875,000	425,000	425,000	270,000
Total For Expenditures	400,000	875,000	1,875,000	425,000	425,000	270,000
Total For Fire	33,690,496	35,908,042	39,067,888	38,817,836	39,160,182	39,482,420

DEPARTMENT # 212 – FISCAL SERVICES
DEPARTMENT # 261 – GENERAL ADMINISTRATION
[Fiscal Services, Budget Office](#)

OVERVIEW

The Fiscal Services Department provides guidance and support for the financial activities across the organization, ensuring continued funding for city services. The Budget Office supports the City Manager and Departments in developing the City's annual five-year Fiscal Plan. Driven by the City's Strategic Plan, the Fiscal Plan guides City funding for citizen services. Staff provides expert advice, analytical services, and oversight on matters including revenue and expense forecasting, capital planning and asset management, utility rate setting and methodology, labor issues, debt financing, cost allocation, and ERP system implementation and management.

The General Administration Department budget is prepared annually by the Budget Office and contains specifics of General Operating Fund (GOF) revenues and expenditures that benefit the overall organization. This includes details of subsidies transferred from the General Operating Fund to support other City operations such as 61st District Court and Parks.

The Fiscal Services Department resides within the General Operating Fund with a budget of approximately \$2.6 million and 14 personnel. The General Administration Department also resides within the General Operating Fund with a budget of over \$26 million and no personnel.

Revenue Sources

The Fiscal Services Department receives a small amount of reimbursement revenue and is otherwise supported by general revenues including contributions from other funds for services provided. Fiscal Services is a Central Service department, and its cost is allocated to receiving departments based on statistical drivers such as budgeted objects, expenditures, wages, accounting transactions, and pension and OPEB expenses by benefiting the department. The revenue received for these services is recorded in the General Administration Department within the General Operating Fund.

The General Administration Department has numerous revenue sources. The more significant ones include State Shared Revenues, County Village and Township Revenue Sharing (CVTRS), Cable Consent Fees, COVID relief grants such as CARES, and the American Rescue Plan Act (ARPA), and contributions from other funds for Central Services provided by General Operating Fund departments.

Expenditures

The majority of Fiscal Services department expenditures are comprised of personal services (55%), contractual services (22%), and I.T. computer services (15%). 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.

GOALS & PERFORMANCE MEASURES

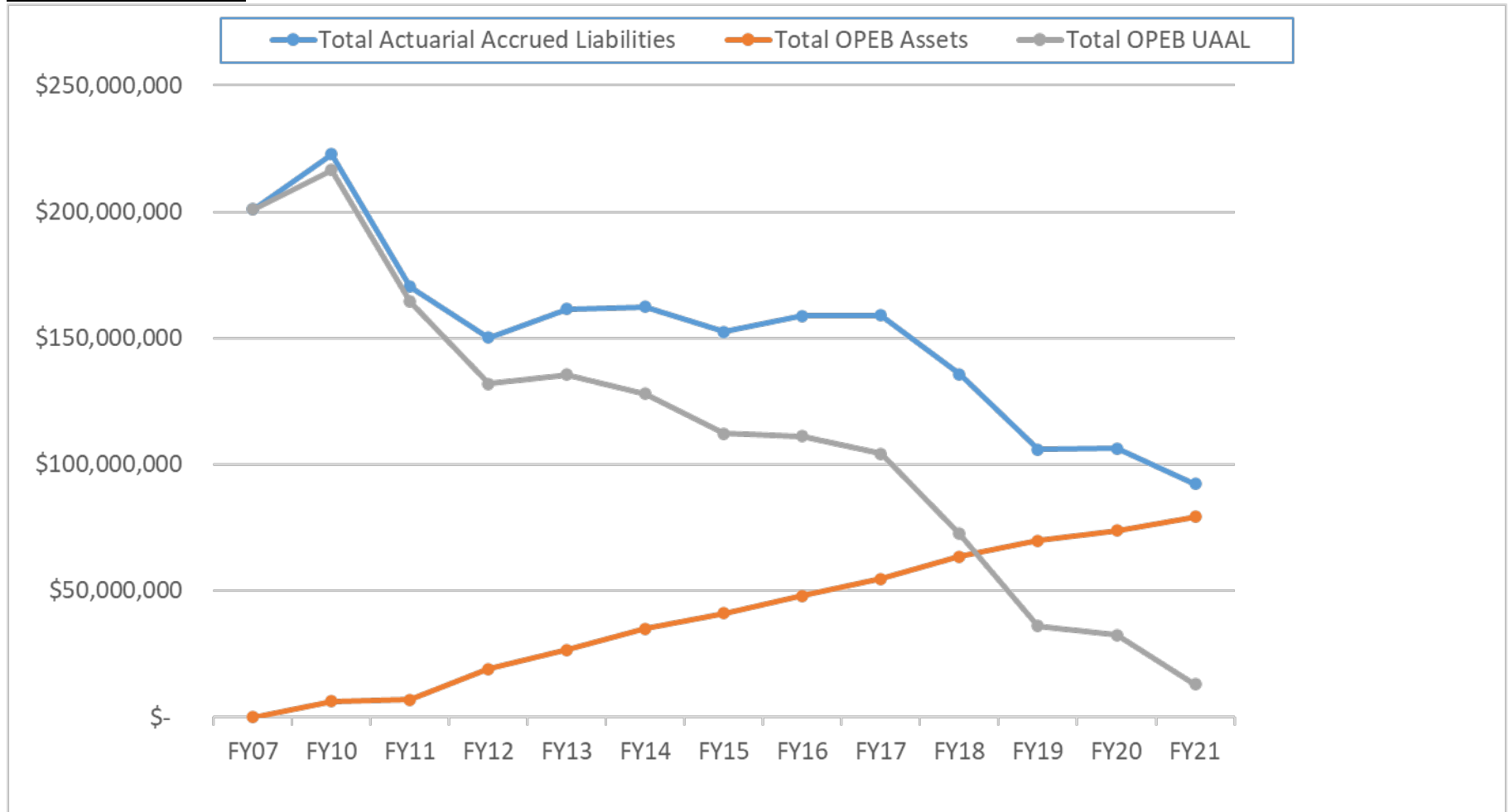
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Actual	
Goal #1: Annually review and evaluate compliance with financial policies. Action Plan: Recommend steps to cure non-compliance.	GE.02 – Establish and Adhere to fiscal policies	# of financial policies in non-compliance	Annually	1	0	2	0
Goal #2: Ensure the viability of defined-benefit retirement and OPEB systems under the City's authority. Action Plan: Compute and implement annual employer contribution rates that maintain sound actuarial funding.	GE.02 – Continue funding annual actuarially determined employer contributions to the defined benefit pension and OPEB plans	# of pension and OPEB plans deemed underfunded per MI PA 2020 of 2017	Annually	0	0	0	0
Goal #3: Improve the City's bond rating through the management of controllable elements. Action Plan: Advise and manage financial factors, debt factors and management policies and practices.	GE.02 – Establish and Adhere to fiscal policies	Moody's and S&P Bond Ratings	Annually	Aa2 / AA Stable	Aa2 / AA Stable	Aa2 / AA Stable	Aa2 / AA Stable
Goal #4: Maintain policy level reserves in all funds to safeguard against economic declines and financial uncertainty. Action Plan: Recommend corrective financial and/or management action(s) to cure non-compliance.	GE.02 – Establish and Adhere to fiscal policies	# of funds in non-compliance	Annually	4	0	4	0
Goal #5: Maintain the City's legal debt margin in compliance with statutory and constitutional debt provisions. Action Plan: Evaluate and advise on existing debt levels prior to any new issuance.	GE.02 – Establish and Adhere to fiscal policies	% of debt limitation	Annually	18.7%	< 100%	12.6%	< 100%

CHARTS

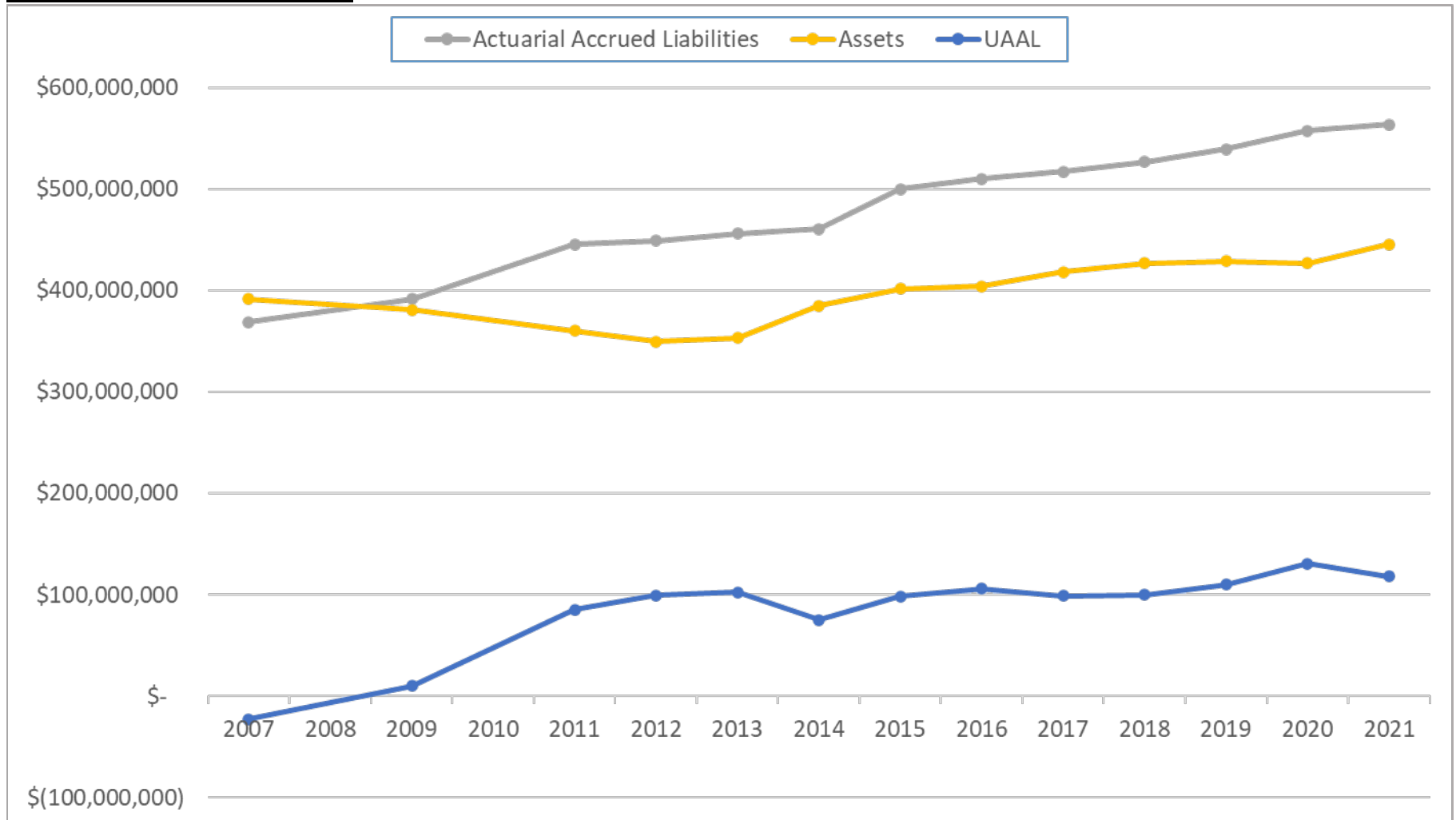
Goal #1 Performance Measure: See Financial Policies table in “Budget Basics” section of the Fiscal Plan

Goal #2 Performance Measure:

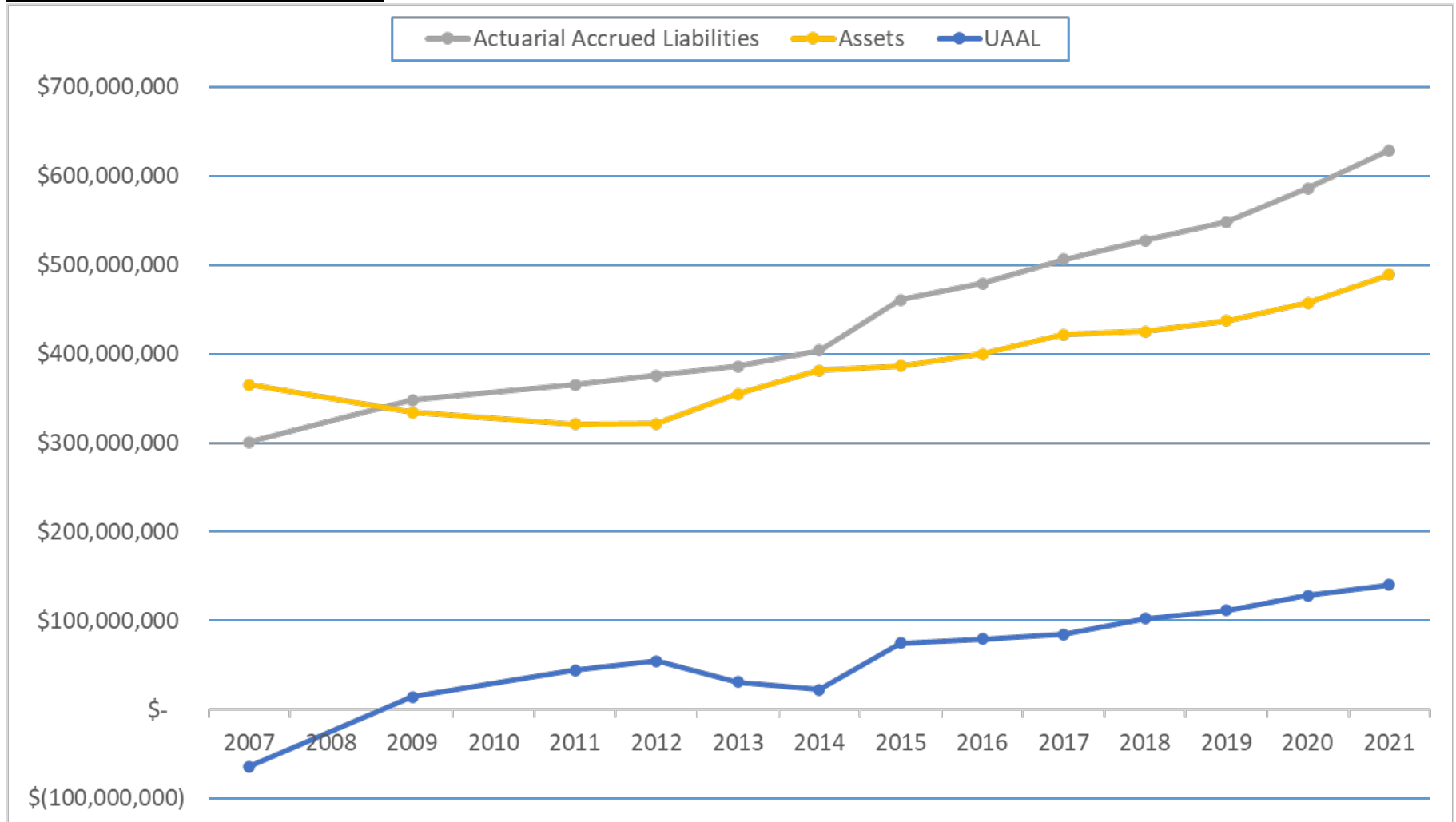
OPEB Funding History



General Pension Funding History



Police/Fire Pension Funding History



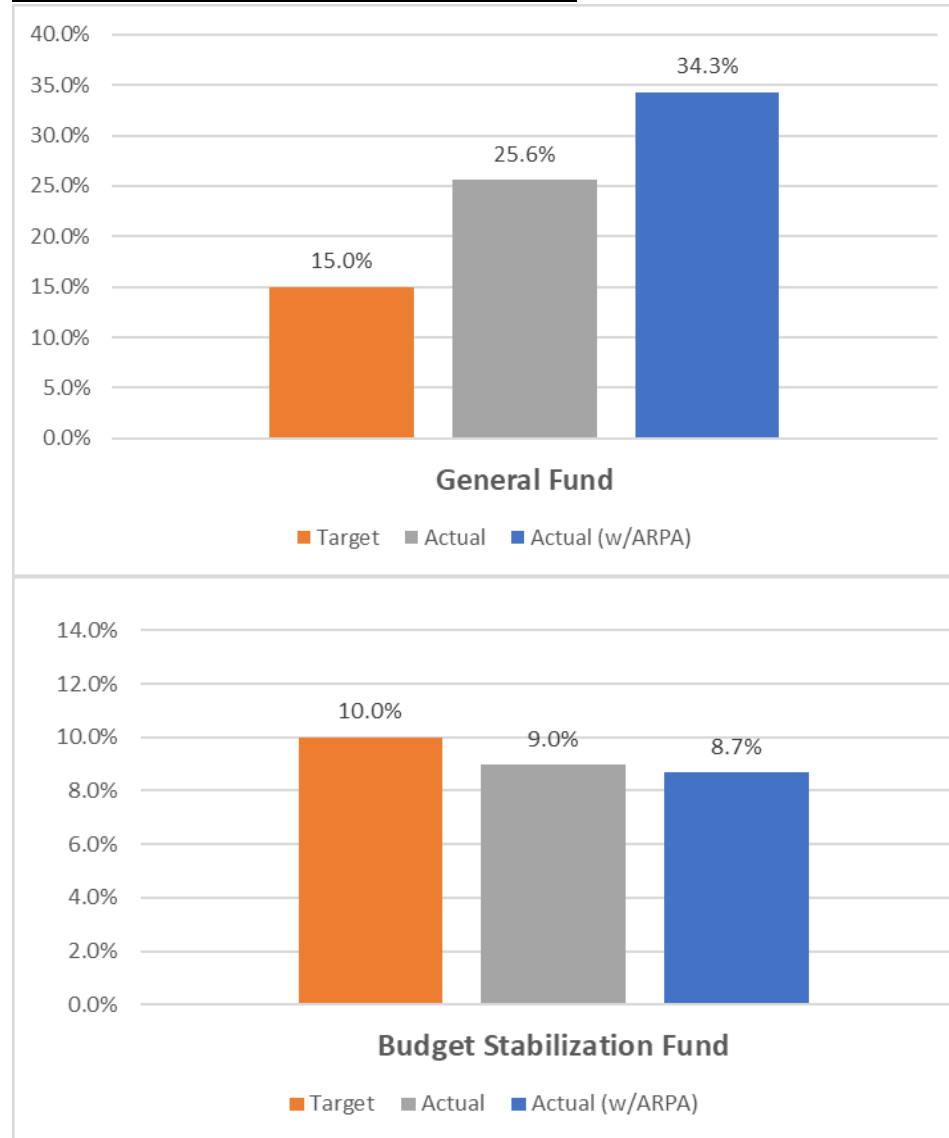
Goal #3 Performance Measure:

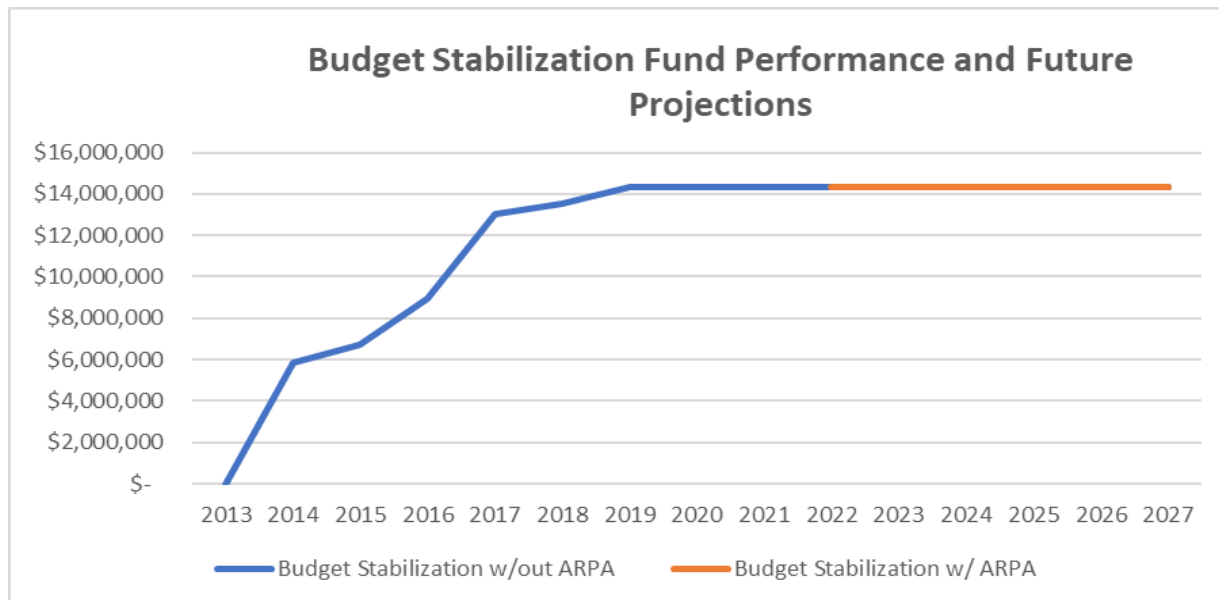
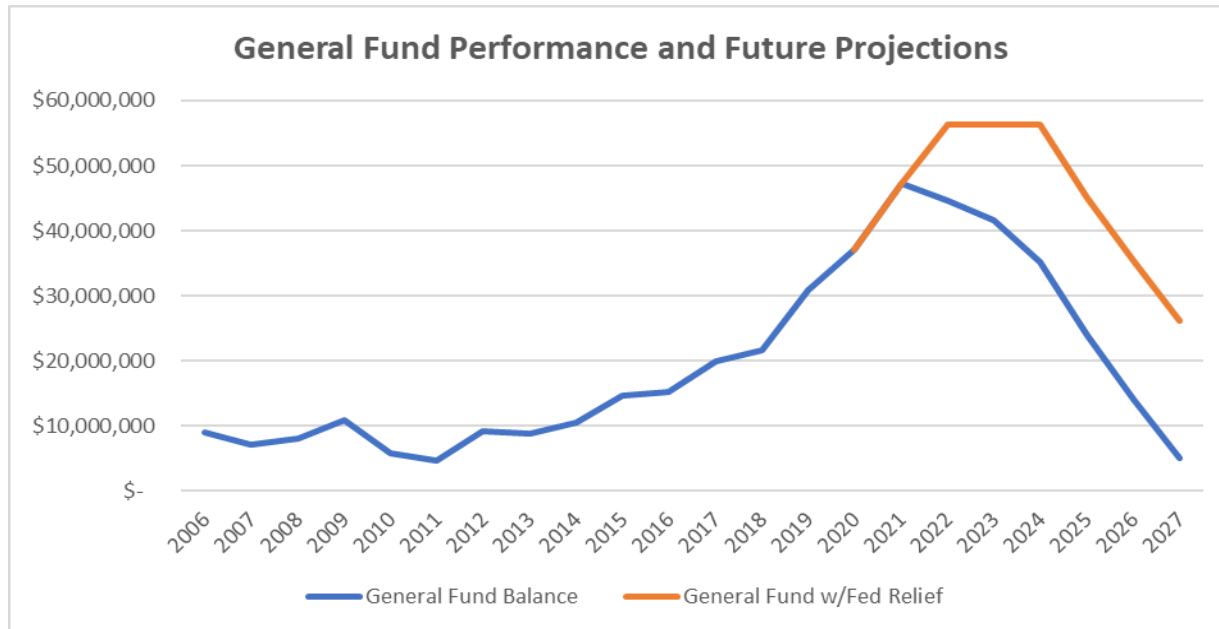
Recent Grand Rapids Municipal Bond Ratings

Description	Issuer	Issue Amount	Date of Issuance	Rating Agency	Rating
Revenue Bonds Series 2020	Water Supply System	\$26,445,000	June 2020	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Revenue Refunding Bonds Series 2021	Sanitary Sewer System	\$102,090,000	July 2021	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Limited Tax General Obligation (LTGO) Capital Improvement Bonds Series 2021	City of Grand Rapids (Streetlighting Improvements)	\$11,790,000	July 2021	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook

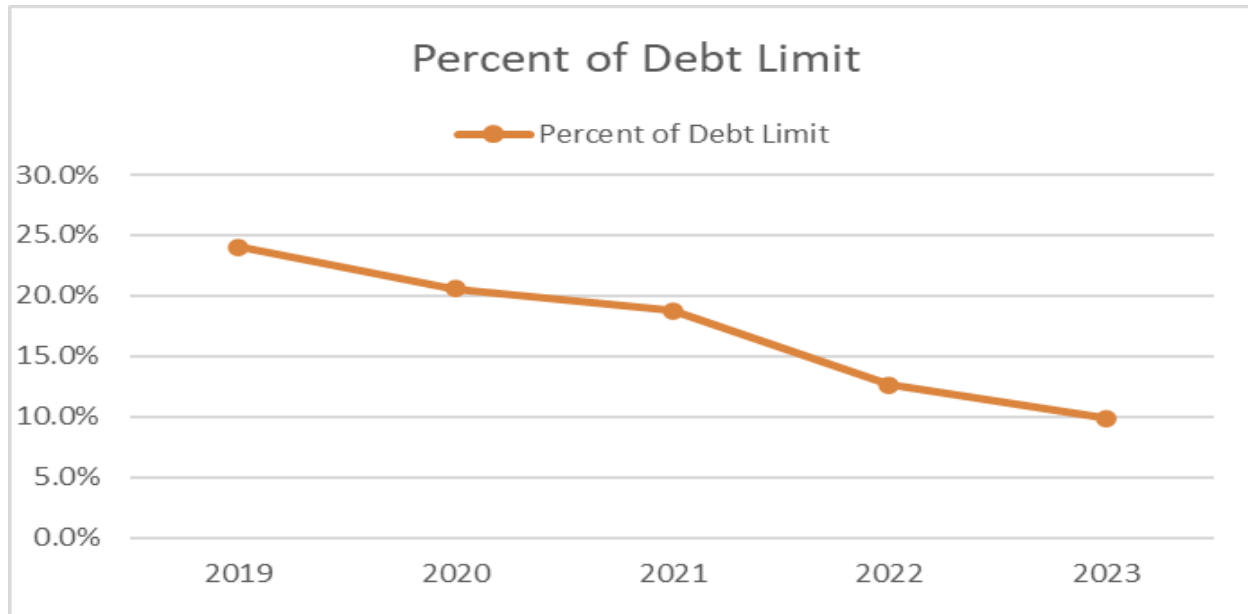
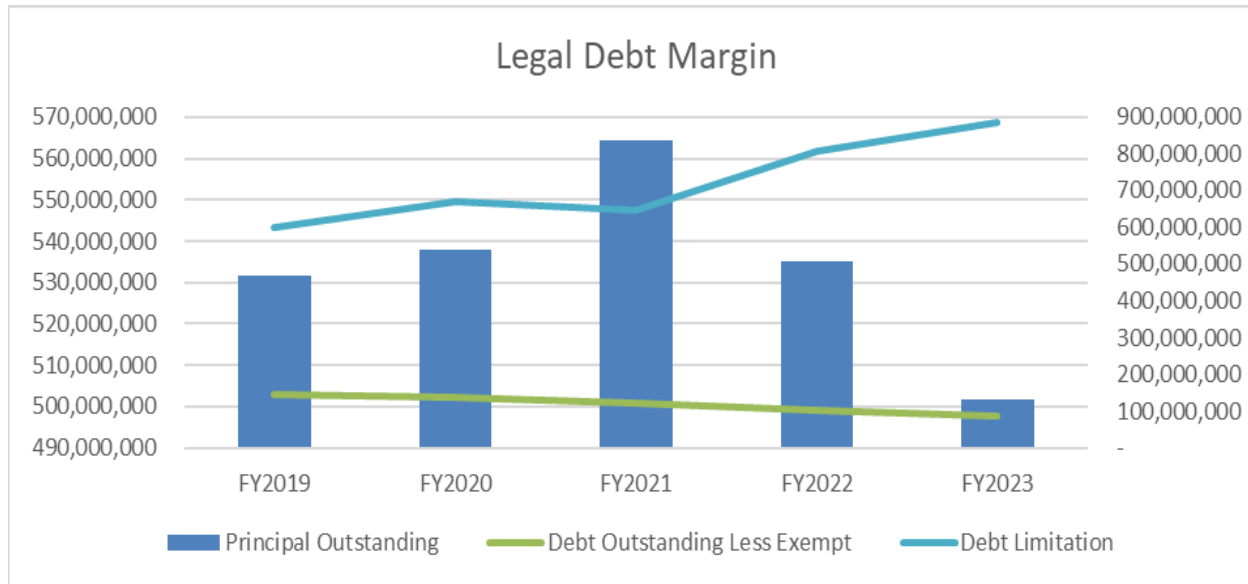
Goal #4 Performance Measure:

Unassigned Fund Balance FY2023 Estimate





Goal #5 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Fiscal Services (212)						
1010 - General Fund Operating						
701 - Personnel Services	1,006,754	1,448,801	1,518,068	1,576,888	1,596,540	1,590,864
751 - Supplies	7,300	7,300	7,300	7,300	7,300	7,300
800 - Other Services and Charges	615,208	1,180,047	1,185,907	1,202,676	823,516	848,730
970 - Capital Outlays	2,500	8,500	8,500	8,500	21,000	8,500
Total For Expenditures	1,631,762	2,644,648	2,719,775	2,795,364	2,448,356	2,455,394
Total For Fiscal Services	1,631,762	2,644,648	2,719,775	2,795,364	2,448,356	2,455,394

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
General Administration (261)						
1010 - General Fund Operating						
701 - Personnel Services	2,200	2,200	2,200	2,200	2,200	2,200
751 - Supplies	11,500	11,500	11,500	11,500	11,500	11,500
800 - Other Services and Charges	9,903,989	9,070,852	2,613,398	2,386,289	2,404,684	2,423,695
995 - Other Financing	15,377,101	16,930,365	16,659,063	17,954,699	18,225,563	19,166,347
Total For Expenditures	25,294,790	26,014,917	19,286,161	20,354,688	20,643,947	21,603,742
Total For General Administration	25,294,790	26,014,917	19,286,161	20,354,688	20,643,947	21,603,742

DEPARTMENT # 542 – FLEET MANAGEMENT
Facilities and Fleet Management

OVERVIEW

Mission:

To elevate quality of life through excellent City fleet services.

Vision:

To provide safe, clean, innovative, and collaborative fleet services which support our nationally recognized, welcoming, and equitable city with a robust economy, safe and healthy community, and the opportunity for a high quality of life for all.

Services:

Fleet Management is responsible for over 1,200 pieces of equipment with a replacement value of approximately \$50 million and a stockroom of 67,000 pieces of inventory which is valued close to \$700,000. Fleet Management provides departments the highest level of fleet related services in an 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, vactors and off-road equipment, and other miscellaneous heavy equipment.

Issues:

As an essential services department, Fleet Management remained, and continues to remain, operational throughout the COVID-19 pandemic. Fleet continues experiencing considerable manufacturing/supply chain distribution issues associated with the pandemic. In addition to the financial effects of market inflation, the current industry's shortages and demands are causing shipment delays and extended lead times for critical parts/inventory associated with maintaining and repairing the City's Fleet. These variables have also interrupted operations 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 currently undergoing significant staffing changes. Along with two key leadership vacancies (Director and Superintendent), the department is also amidst major transformation as several seasoned mechanics have retired, or are planning to retire, in FY22. With the ongoing shortage of a skilled trades workforce and the City's incentive stipend expiring, we expect recruitment and retainment of new talent will be challenging.

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:

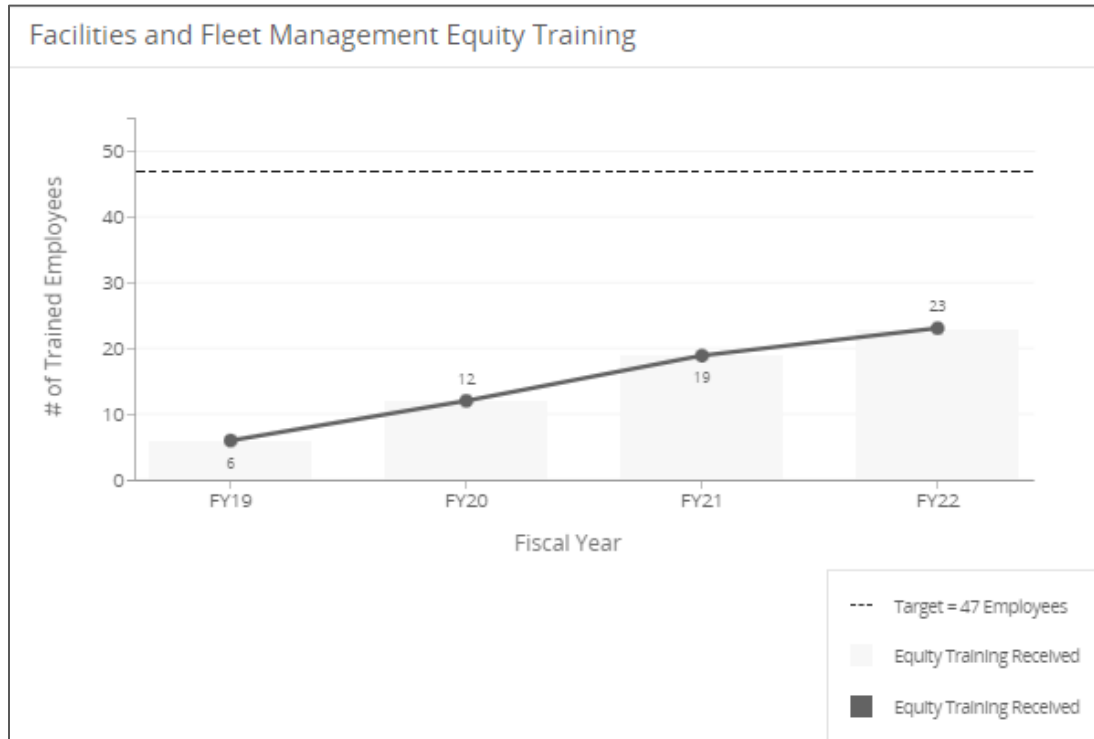
Fleet Management covers all upfront operational expenses, both direct and indirect, associated with maintaining a safe, efficient, and sustainable Fleet of City Vehicles and Equipment. The department's largest expenditures include personnel costs for mechanics and administrative staff time, necessary parts inventory to ensure routine services and critical repairs are performed promptly, fuel costs and costs associated with fuel system management, shop and shop equipment maintenance, and lastly an array of contractual outside services used to supplement our fleet operation (body work, major equipment overhauls, etc.). Capital expenditures include replacing outdated, irrelevant and/or inefficient equipment.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023
					Target	Estimate	Target
Goal #1: Increase the total % of alternative fueling vehicles within the City's fleet by 5% per FY	HE.O1 – Reduce carbon emissions and increase climate resiliency.	% of Fleet utilizing alternative energy sources	Annually	40%	Measurement Year	43%	48%
Goal #2: Increase the number of electric vehicles in the City's Motor pool to 50% by FY 23 (3-year goal)	HE.O1 – Reduce carbon emissions and increase climate resiliency.	% of motor pool powered by electricity	Annually	25%	30%	30%	35%
Goal #3: Increase % of fleet preventive maintenance services completed within 30 days of due date to 95% by implementing lean techniques & procedures in coordination with City Lean Champion.	GE.O2 – Foster and maintain fiscal sustainability.	% of maintenance services completed within 30 days	Monthly	92%	95%	91%	95%
Goal #4: Provide all staff equity education offered by the City through direct training opportunities.	GE.O1 – Embed equity throughout government operations.	# of staff provided equity training	Annually	6	47	23	47
Goal #5: Close at least 75% of workorders within estimated duration as determined by industry standards and best practices by implementation of lean procedures.	GE.O2 – Foster and maintain fiscal sustainability.	% of workorders closed in estimated time	Monthly	81.68%	75%	83%	85%

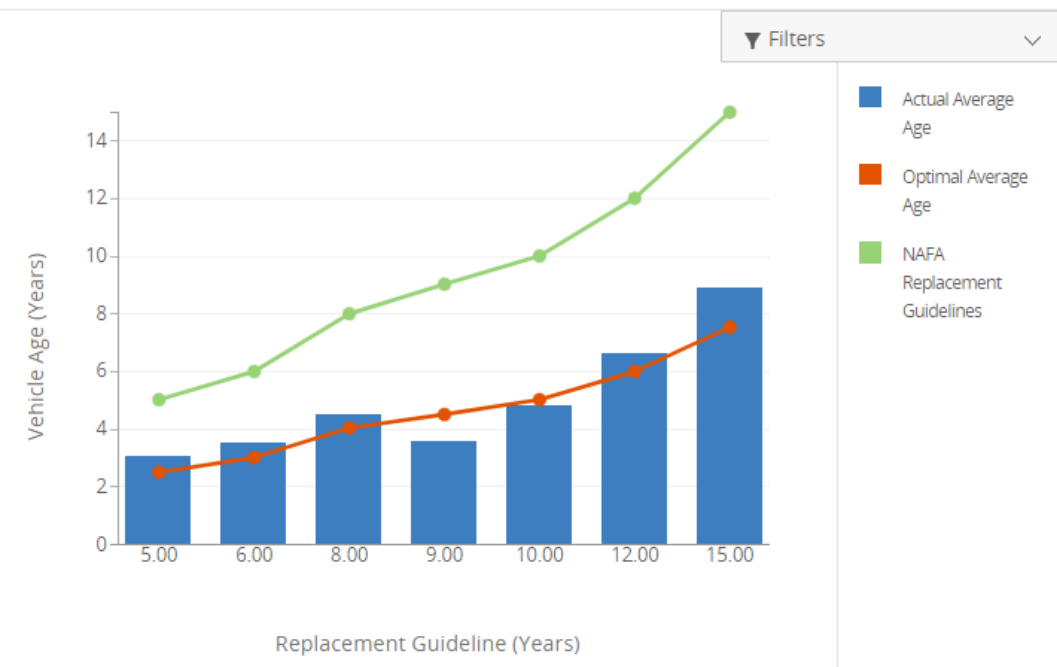
CHARTS

Goal #4: Provide all staff equity education offered by the City through direct training opportunities.

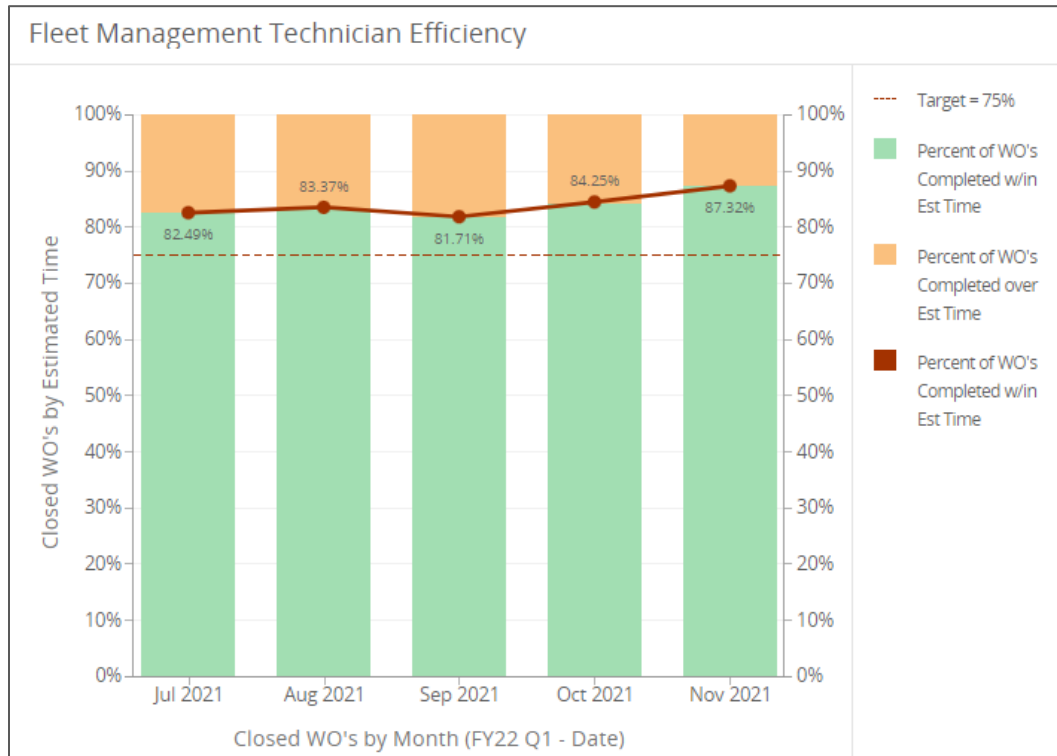


Average Age of Pooled Fleet Vehicles grouped by Replacement Guidelines

Replacement guidelines and optimal average age standards are set according to industry best practices determined by the National...



Goal #5: Close at least 75% of workorders within estimated duration as determined by industry standards and best practices by implementation of lean procedures.



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Fleet Management (542)						
6610 - Motor Equipment-Operating						
701 - Personnel Services	3,559,619	3,526,791	3,700,437	3,847,292	3,916,253	3,938,985
751 - Supplies	2,951,000	3,051,000	3,051,020	3,051,040	3,051,061	3,051,082
800 - Other Services and Charges	1,431,439	1,422,786	1,485,962	1,573,494	1,668,280	1,775,397
970 - Capital Outlays	167,029	181,693	210,331	211,091	242,185	266,454
990 - Debt Service	390	234	78	0	0	0
995 - Other Financing	-79,467	-79,467	-81,554	-83,371	-85,335	-86,852
Total For Expenditures	8,030,010	8,103,037	8,366,274	8,599,546	8,792,444	8,945,066
6611 - Motor Equipment-Capital						
970 - Capital Outlays	5,515,583	5,077,807	5,326,740	7,411,457	9,598,726	10,669,854
Total For Expenditures	5,515,583	5,077,807	5,326,740	7,411,457	9,598,726	10,669,854
Total For Fleet Management	13,545,593	13,180,844	13,693,014	16,011,003	18,391,170	19,614,920

DEPARTMENT # 270 - HUMAN RESOURCES

Human Resources

OVERVIEW

The four divisions under the Human Resources Department supported by the General Operating Fund include Recruitment & Selection, Training & Organizational Development, Employee Benefits, and Labor Relations. The Human Resources Internal Service Fund divisions of Healthcare and Risk Management were previously submitted and approved. Progress continues to be made in Human Resources with significant outcomes achieved. We plan to continue this work into FY2023. The proposed FY2023 budget includes requests for one new position in the department, as follows:

- (1) Assistant Director of Human Resources to help increase administrative capacity within the department and support HR strategy as outlined in the strategic plan
- (2) Contractual services for outside legal representation for labor negotiations
- (3) Contractual services for a Class Compensation Study – align and be competitive in the market
- (4) Add Perform to NEOGOV platform

The Training and Organizational Development Office is a crucial component to assist staff with their career development needs. This consists of content provided by the City as well as higher education and external certification programs. Our strengths are offering training on all core values, a variety of core skills, and the practical and technical skills necessary to be successful with the City. The next opportunity will be to create a larger footprint within the organization to help ensure employees are aware of their training opportunities. In addition, we will make a measurable impact of connecting employees to the values and how these values are implemented in their daily work.

FY2022 Accomplishments included but are not limited to: Increased development and deployment of on-demand training, provided department specific interventions to problem solve and promote high performance, and implemented the Learning Management System for all employees to support easier access and better reporting on professional development.

FY2023 Proposed Accomplishments include:

- Increase usage of Learning Management System
- Develop new and effective performance management tools
- Create a leadership academy based on values for current and prospective leaders

The recruitment and selection team are committed to improving processes and outcomes for the City of Grand Rapids workforce in an equitable manner. Strengths include adeptness in utilizing the robust applicant tracking system to its full capacity and the commitment of the team to recruit and retain talent. Weaknesses include historical practices and processes that were not always inviting to all candidates as well as a lack of historical baseline metrics for continued performance improvement. Areas of opportunities include improved communication and hiring manager training regarding the evidence-based selection process. Threats include high rate of retirements from the City, the current tight labor market and maintaining competitive wages and benefits to attract talent. In FY2022 the recruitment division implemented and managed an electronic onboarding system, successfully recruited, and filled key executive positions in the organization and continued community engagement efforts and strategic partnerships for talent planning.

Goals for FY2023 include hiring an Assistant HR Director and expanding the evidence-based selection process as identified in the City's strategic plan to reduce barriers to employment.

The Benefits division of the Human Resources Department seeks to provide excellent customer service and accurate benefit administration for the City of Grand Rapids' employees and retirees. Strengths include fast and consistent customer service. Through excellent teamwork and collaboration, we have been increasing our education to employees and unions via quarterly meetings, videos, email communications, direct mailings, and one-on-one meetings. Our weaknesses include limitations of our CGI computer system, lack of technology-based services such as electronic self-service, and our complex two-tiered retirement and retiree health care benefits. Some opportunities we are in the mist of involve a real chance of fostering and nurturing a culture of total well-being through our wellness programming. Possible threats would include the uncertainty of the Affordable Care Act, vendor errors, and volatility in the financial markets which affect participants in the 401A, 457, Roth IRA, and MERS programs. In FY2022 the benefits team worked to increase Employee Health and Wellness participation, and successfully implemented all bargaining negotiation changes. Goals for FY2023 are to continue to manage our TPA system (Blue Cross Blue Shield), increasing technology-based services, and continuing to grow and foster a robust employee wellness program.

The Labor Relations office will begin the collective bargaining process with all employee Unions resulting in competitive labor agreements impacting approximately 1,500 City employees. Union negotiations began in early January 2022, various topics and employee concerns will be discussed to improve and enhance employee experience. Labor Relations will implement all negotiated changes in FY2023.

Expenditures

Human Resources department expenses beyond permanent personnel in the General Fund (1010) include contracts for goods and services to support human resources administration, organizational and employee development, employee benefits & wellness, the Civil Service system, labor relations, and other programming to support City strategic initiatives. Expenses related to the Health Insurance Fund (6770) primarily consist of health insurance claims, personnel costs to operate the health insurance system, and third-party administrator costs. Expenses related to the Other Reserves Fund (6771) primarily consist of insurance claims, personnel costs to operate the risk management system, and premium payments paid to insurance agencies such as the Michigan Municipal Risk Management Authority (MMRMA).

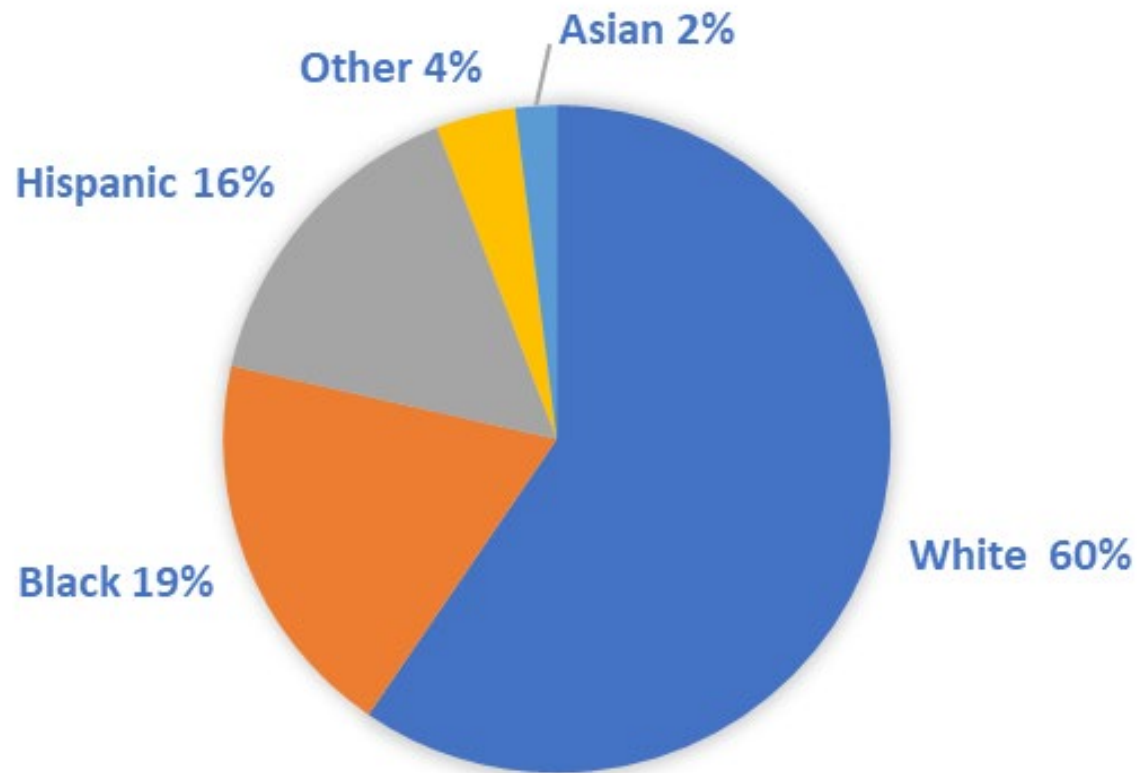
GOALS & PERFORMANCE MEASURES

Departmental Goals & Plan of Action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Estimate	
Goal #1/Action Plan: Increase the number of hires and promotion to reflect GR population.	GE.1&3 – Attract, hire, train and retain high performing employees.	Increase Rate / Percentage	Annual	New Hires: White 75% BIPOC 25% Promotions: White 85% BIPOC 15%	60% (White) 40% (BIPOC)	5% increase for both White and BIPOC	60% (White) 40% (BIPOC)
Goal #2/Action Plan: Reduce the employee turnover rate by offering a competitive package.	GE.03 – Attract, hire, train and retain high performing employees.	Turnover (Retention) Rate	Annually	8.00%	<10%	7.5%	<10%

CHARTS

Goal #1 Performance Measure:

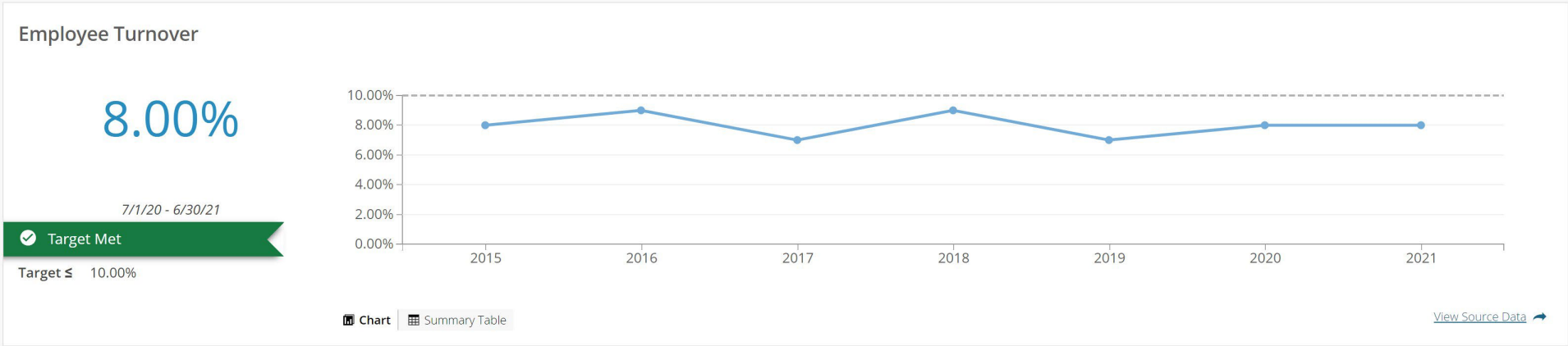
GRAND RAPIDS POPULATION SHARE BY RACE



Goal #2 Performance Measure:

Employee Turnover

Summary Detailed Metadata



Methods and Analysis

Methodological data not yet provided

About This Measure

Reporting Period	Calculation Type
Every Year	Recent Value

Any time an employee leaves City employment, the reason for the departure is tracked as well as the demographics of the person leaving. The U.S. Equal Employment Opportunity Commission (EEO-4) does not require that we track turnover, but it is a statistic that is often required to complaint investigations and is a metric that is important in reviewing disparate impact. Turnover is tracked in five categories: retirement, resignation, termination, deceased (while employed) and lay-off.

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Human Resources (270)						
1010 - General Fund Operating						
701 - Personnel Services	1,754,341	1,946,456	2,044,700	2,134,725	2,168,702	2,174,880
751 - Supplies	30,000	30,000	30,000	30,000	30,000	30,000
800 - Other Services and Charges	1,273,337	1,371,519	1,336,860	1,320,286	1,428,196	1,370,458
970 - Capital Outlays	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	3,062,678	3,352,975	3,416,560	3,490,011	3,631,898	3,580,338
6770 - Health Insurance						
701 - Personnel Services	420,647	416,604	433,241	447,914	448,922	448,490
751 - Supplies	0	0	0	0	0	0
800 - Other Services and Charges	28,589,644	30,712,219	33,038,518	35,565,371	38,291,573	41,233,120
Total For Expenditures	29,010,291	31,128,823	33,471,759	36,013,285	38,740,495	41,681,610
6771 - Other Reserves-Insurance						
701 - Personnel Services	438,874	456,576	468,708	479,088	480,072	479,448
800 - Other Services and Charges	5,056,310	5,003,006	5,235,076	5,225,433	5,479,251	5,475,811
970 - Capital Outlays	0	150,000	0	0	0	0
Total For Expenditures	5,495,184	5,609,582	5,703,784	5,704,521	5,959,323	5,955,259
Total For Human Resources	37,568,153	40,091,380	42,592,103	45,207,817	48,331,716	51,217,207

DEPARTMENT # 255 - INCOME TAX

[Income Tax](#)

OVERVIEW

The Income Tax Department is responsible for collecting and administering the income tax collections for the City. The City's base income tax rate is 0.65% for non-residents and 1.3% for residents. Currently, there is a 0.20% 15-year temporary increase in the income tax rate that is allocated for Vital Streets work. The last three years of Income Tax administration have been different from most with extensions to due dates and processes due to COVID-19.

Revenue Sources

The Income Tax Department collected \$101,814,872 in FY2021. This was separated into four categories which are the General Operating Fund (82.984%), Capital Reserve Fund (3.683%), Vital Streets Fund (11.200%), and Sidewalk Repair Fund (2.133%).

Expenditures

The budget for operating the department is approximately 2.8 million annually with 17 full-time employees and 10 temporary employees. Most of the cost for the department is staffing with this we are looking at ways to work with other Cities to possibly lower these costs in the future.

Goals

It has been a priority for the Income Tax department to have accessibility and equity for the citizens of Grand Rapids. In March, the department has extended their Saturday hours to span their help to the Grand Rapids' community, and in April, increased phone hours on Wednesdays, from February to April until 7pm. In the upcoming fiscal year, the department will be making changes to the software to increase productivity and reduce the need for some temporary staff. Simplification and taxpayer satisfaction are still the priorities for the Income Tax Department. We will also be offering many of our forms in English and Spanish.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Actual	
Community Outreach- Taxpayer assistance	GE02	# of taxpayers assisted	Annually	N/A	2,000	N/A	3,000
Legislative Efforts	GE02	Change laws	Annually	N/A	2	2	3
Forecasting model	GE02	Change codes	As Needed	N/A	2	2	0

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Income Tax (255)						
1010 - General Fund Operating						
701 - Personnel Services	1,925,734	1,967,093	2,051,186	2,119,638	2,140,998	2,149,726
751 - Supplies	40,150	40,150	47,150	44,150	51,150	48,150
800 - Other Services and Charges	845,981	827,926	801,002	797,076	785,045	775,176
970 - Capital Outlays	11,000	11,000	15,000	15,000	15,000	15,000
Total For Expenditures	2,822,865	2,846,169	2,914,338	2,975,864	2,992,193	2,988,052
Total For Income Tax	2,822,865	2,846,169	2,914,338	2,975,864	2,992,193	2,988,052

DEPARTMENT # 228 – INFORMATION TECHNOLOGY

Information Technology

OVERVIEW

The City of Grand Rapids has long valued technology and its role as a key pillar in delivering high quality services to the citizens of Grand Rapids. The Information Technology Department has adapted to the changing technology landscape over the years whether that be in areas of evolving business solutions, resources and employment, or shifts in security. The Information Technology department has positioned the organization well to take on these challenges. Our vision is to create a strategic, sustainable, valued, and industry aligned IT program that can empower our business units and adapt to the quickly changing landscape of technology. Our mission is to help the organization leverage technology to affect change.

Information Technology (IT) is an internal service department and has an overall budget close to \$8.80 million in FY23. Its accounting structure includes an operating fund (6800), a capital fund (6810), a financial management system (FMS) fund (6820), and cable access projects within the City's general capital fund (4010). IT currently supports approximately 1,400 users with 1,600 endpoints and a data center of approximately 250 servers. IT also supports numerous integrations, Single Sign On (SSO) capacity for Software as a Service solutions in the cloud, and coordinates cybersecurity activities and awareness training. IT engages multiple vendors in the area to provide its support structure for the organization.

Revenue Sources

As an internal service department, all direct and indirect IT operational costs are recovered through an applicable charge-back model. Budgeted costs are aligned to actual costs annually, and cost of living increases (COLA) are applied where known or appropriate. The IT Capital fund is evaluated and updated annually based on planned capital projects, which are projected 5 years out.

Expenditures

The IT Department covers all upfront operational expenses, both direct and indirect, associated with maintaining a safe, sustainable and industry aligned IT program. The FY23 budget breakdown is as follows:

- Software/Hardware Capital Management (growth and improvement)- 11%
- Staffing (contract and internal)- 40%
 - Contract Staffing- 34%
 - Internal Staffing- 6%
- Software/Hardware Maintenance Agreements- 40%
- General Overhead- 2%
- Telecommunications/Fiber- 6%
- Non-Operational Contributions- 1%

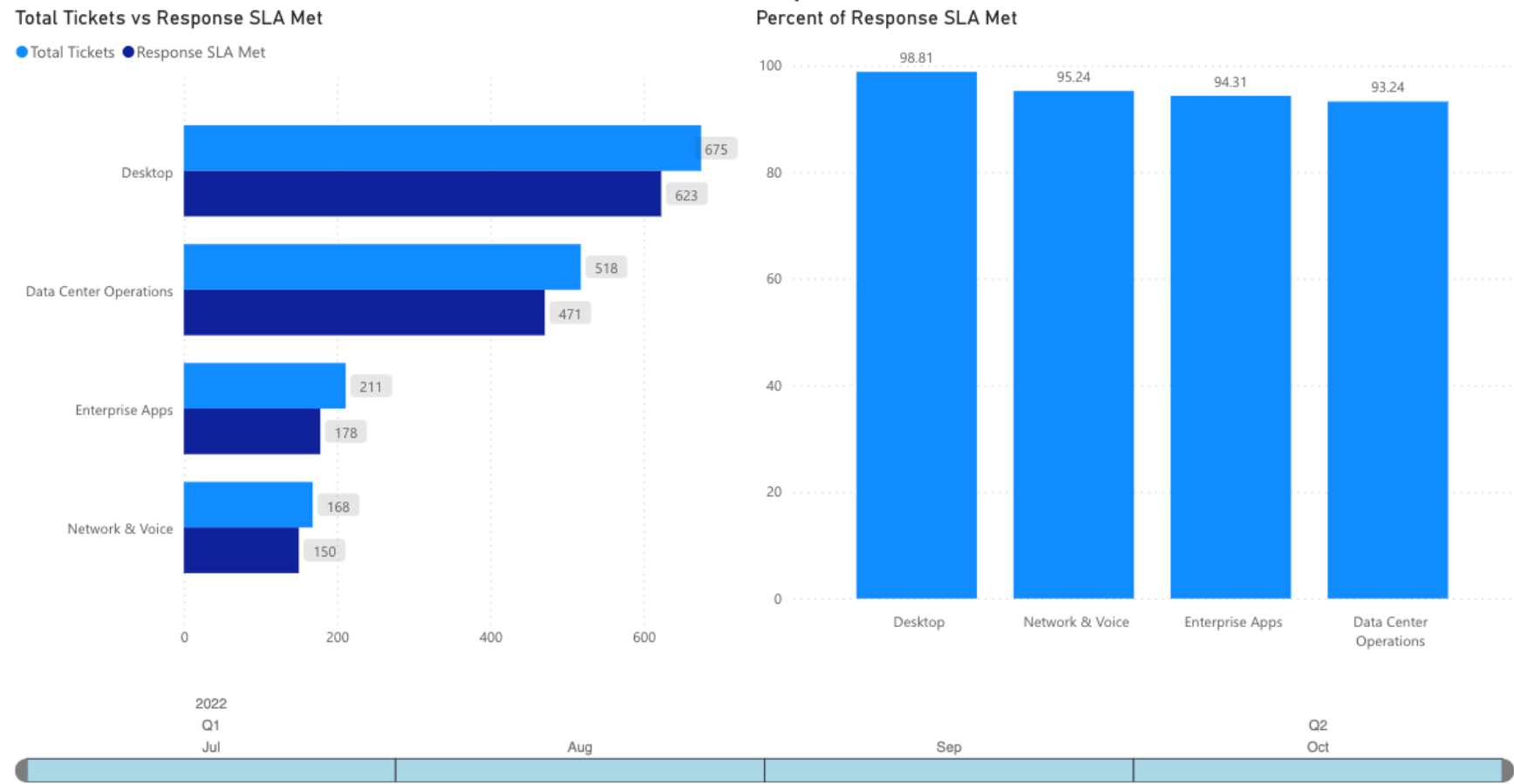
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023
					Target	Actual	Target
Goal #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.	% of incidents that are responded to within 8 business hours incident ticket creation	Monthly	98.32%	80%	97.81%	80%
Goal #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.	% of incidents that are resolved within 8 business hours after initial response	Monthly	98.7%	80%	99.32%	80%
Goal #3: Achieve an 87.5% monthly average Customer Satisfaction Survey (CSAT) score by continuing to implement customer service protocols and following up with survey participants for improvement.	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications, and data sharing with the community.	Customer satisfaction score as a % of grading criteria (out of 4 points)	Monthly	93%	87.5%	94.75%	87.5%

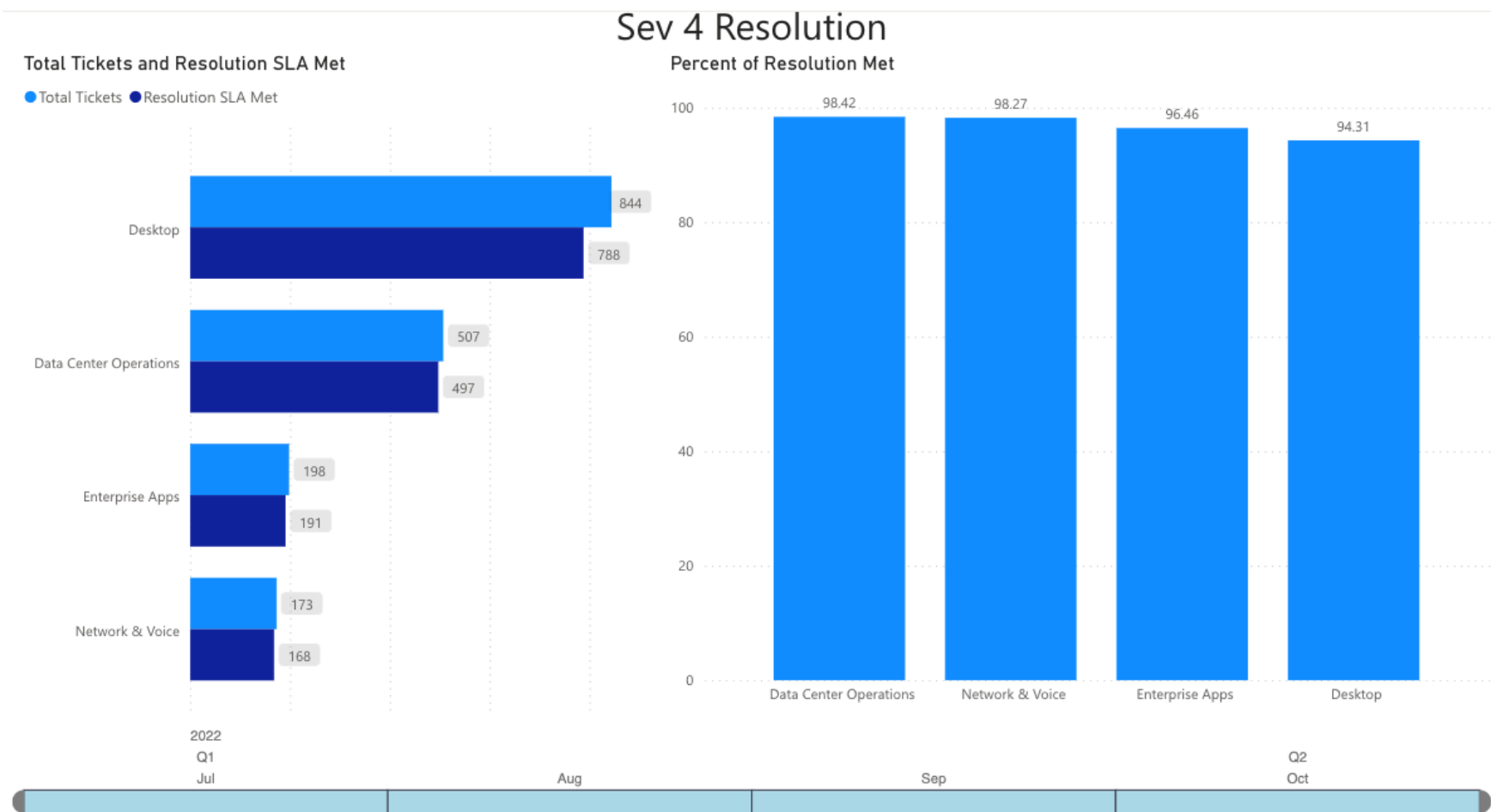
CHARTS

Goal #1 Performance Measure:

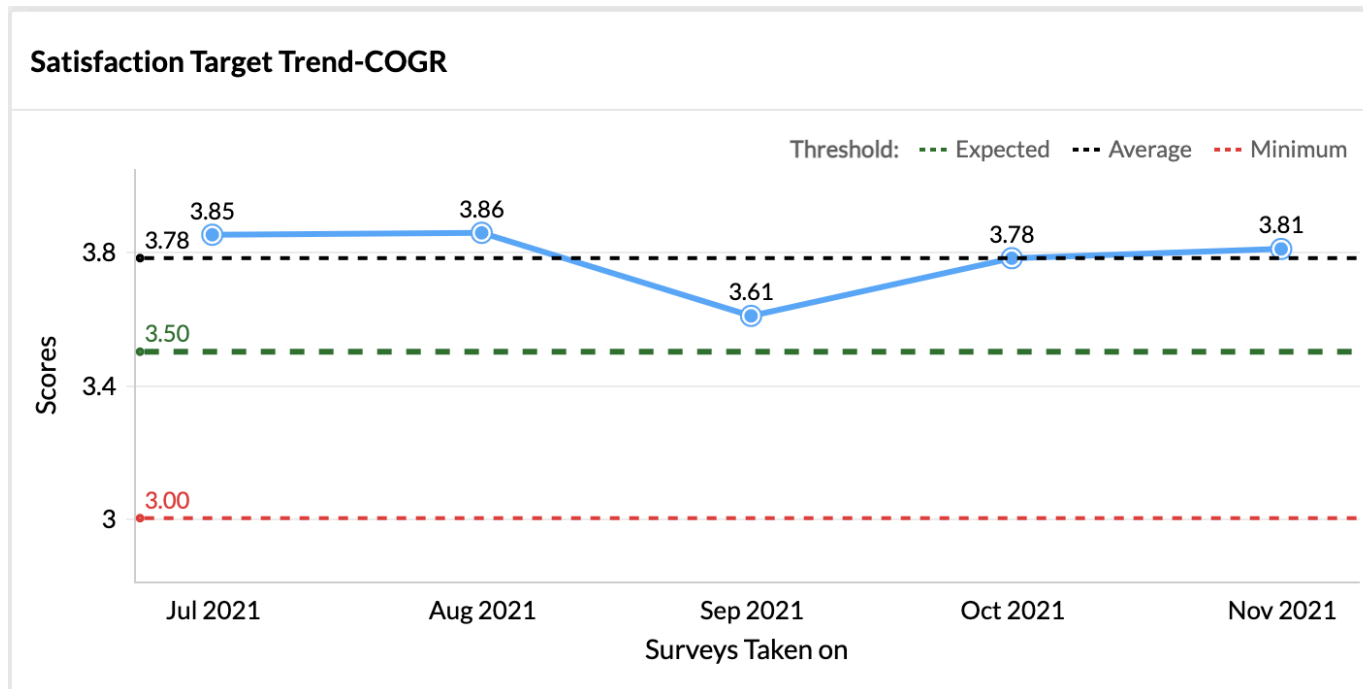
Sev 4 Response



Goal #2 Performance Measure:



Goal #3 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Information Technology (228)						
4010 - Capital Improvement						
800 - Other Services and Charges	579,777	571,208	562,766	554,450	546,257	538,184
Total For Expenditures	579,777	571,208	562,766	554,450	546,257	538,184
6800 - Information Tech-Operating						
701 - Personnel Services	418,644	419,938	434,972	442,424	440,996	438,068
751 - Supplies	14,306	17,306	17,645	17,995	18,355	18,561
800 - Other Services and Charges	6,360,930	6,433,200	6,541,682	6,737,810	6,949,487	7,073,204
Total For Expenditures	6,793,880	6,870,444	6,994,299	7,198,229	7,408,838	7,529,833
6810 - Information Technology-Capital						
970 - Capital Outlays	664,479	785,373	408,791	203,095	970,000	468,128
Total For Expenditures	664,479	785,373	408,791	203,095	970,000	468,128
6820 - Financial Management System						
800 - Other Services and Charges	646,569	577,337	0	0	0	0
Total For Expenditures	646,569	577,337	0	0	0	0
Total For Information Technology	8,684,705	8,804,362	7,965,856	7,955,774	8,925,095	8,536,145

DEPARTMENT #790 -- PUBLIC LIBRARY

[Grand Rapids Public Library](#)

OVERVIEW

Grand Rapids Public Library has been in service since 1871. It is one of the only City departments that is governed by an independent publicly elected Board of Library Commissioners. The Board is responsible for setting library policy and approving the library's annual budget 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. Through a robust collection of physical and digital materials, youth and adult programming, the library will work to meet the goals of its framework, and assist the City in meeting their Strategic Plan objectives. Since the passing of the library's new millage, the library has invested approximately \$2.5 million in HVAC replacements system wide. At the conclusion of FY23, all eight library properties will have had full HVAC replacements over the last three budget cycles that will last approximately 20 years. This effort ties directly to the City's strategic priority of Health and Environment: Objective 1, reduce carbon emissions and increase climate resiliency. As we continue moving forward within our three-year framework, the library's focus will be to establish a sustainable model in terms of staffing, materials, and facilities that aligns with library initiatives and City objectives as a whole.

Revenues

The vast majority (approximately 96% in FY22) 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 million per fiscal year. The second millage expires after a 20-year term and accounts for approximately \$1.5 million per fiscal year. FY23 will be the fifth 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 \$550k of the library's \$12.2 million FY22 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. In recent periods, actual spending levels have come in under budgeted levels primarily due to the impact of COVID-19. For example, the library's Conferences and Travel budget consists of staff requests for travel expenses to State and National professional conferences. Due to COVID-19, this budget went largely unspent the last two completed fiscal years. For this reason, FY22 and FY21's actual spending levels are not necessarily reliable as a base for future budgets. Because of this, we are hoping that FY23 will reflect what a "normal" year of activity within our Strategic Framework looks like, and how that translates into actual spending levels in operations.

The Capital Fund's annual spending is based on the library's Asset Management Plan. This plan 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 FY21, it maintains a fund balance of approximately \$1.4 million. The Library Trust (2712) does not have any spending activity annually.

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Library (790)						
2710 - Public Library Operating						
701 - Personnel Services	7,539,605	8,308,061	8,541,335	8,759,857	8,785,926	8,752,941
751 - Supplies	1,677,500	1,753,850	1,728,700	1,728,700	1,728,700	1,728,700
800 - Other Services and Charges	2,226,326	3,221,925	2,333,736	2,345,684	2,358,449	2,372,084
970 - Capital Outlays	244,850	560,500	50,000	50,000	50,000	50,000
995 - Other Financing	478,185	1,500,000	200,000	200,000	200,000	200,000
Total For Expenditures	12,166,466	15,344,336	12,853,771	13,084,241	13,123,075	13,103,725
2711 - Public Library Grants/Projects						
970 - Capital Outlays	935,000	1,355,000	364,000	155,000	275,000	306,000
Total For Expenditures	935,000	1,355,000	364,000	155,000	275,000	306,000
7374 - Library Retiree Health Care Fund						
800 - Other Services and Charges	11,988	10,133	0	0	0	0
Total For Expenditures	11,988	10,133	0	0	0	0
Total For Library	13,113,454	16,709,469	13,217,771	13,239,241	13,398,075	13,409,725

DEPARTMENT # 546 – PARKING
DEPARTMENT # 519 – TRAFFIC SAFETY
[Mobile GR](#)

OVERVIEW

Mobile GR is the City's consolidated transportation and mobility department and serves to provide safe, efficient, and equitable mobility for all residents and visitors. The department operates 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 this year; manages the DASH shuttle; maintains more than 200 City-owned traffic signals and an additional 500 signals owned by MDOT, Kent County, and surrounding cities and towns; maintains approximately 35,000 traffic signs; develops transportation and mobility policies; and conducts multi-modal traffic engineering assessments, designs, and improvements. Mobile GR's efforts provide residents and visitors with better transportation options to access jobs, services, and amenities in alignment with the City Strategic Plan and the Equitable Economic Development and Mobility Strategic Plan.

Mobile GR's current organizational format was implemented in 2018 with the combination of the legacy parking and traffic safety functions. Fully operationalizing this new structure continues to be one of the department's largest challenges. The department contracted an organizational assessment in 2019 and is working to implement many of the study's suggestions, including promulgation of a unified department identity and mission, developing new program metrics and KPIs, and better defining and aligning department functions. However, the department was successful in stabilizing leadership structure this year through the hiring of a new Business Manager, Parking Enforcement Supervisor, and Mobility Innovation Supervisor. Related to the organizational challenges, Mobile GR also manages two separate budget departments, Parking – 546 and Traffic Safety – 519. This requires extensive coordination as the two legacy funds often do not align with needs of the new consolidated department.

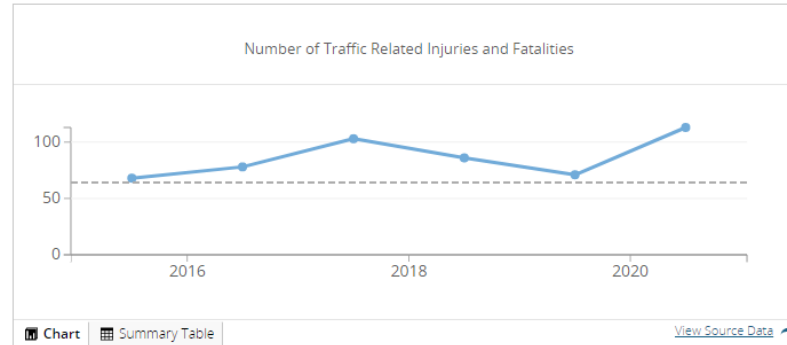
Mobile GR collects revenue into the Parking – 546 fund through parking fees at both on and off street facilities, as well as a limited amount from parking enforcement fines. Historically, parking revenue averages approximately \$20M each fiscal year, however this was reduced to \$12.4M in FY21 and budgeted for \$16.5M in FY22 due to impacts from the COVID pandemic. Parking expenditures were \$14.4M in FY21 and budgeted for \$16.3M in FY22, 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 – 519 fund received \$1.5M in FY21 and budgeted \$1.1M in revenue for FY21, most of which comes from traffic signal work for other jurisdictions as well as barricading services. Expenditures were \$5.4M for FY21 and budgeted for \$5.1M in FY22 and provide for general traffic safety operations and supplies. The gap between Traffic Safety – 519 revenue and expenditures is funded by the Major and Local street funds, which has been dynamic in the pandemic years due to fluctuations in the gas/weight tax revenue provided by the State.

GOALS & PERFORMANCE MEASURES

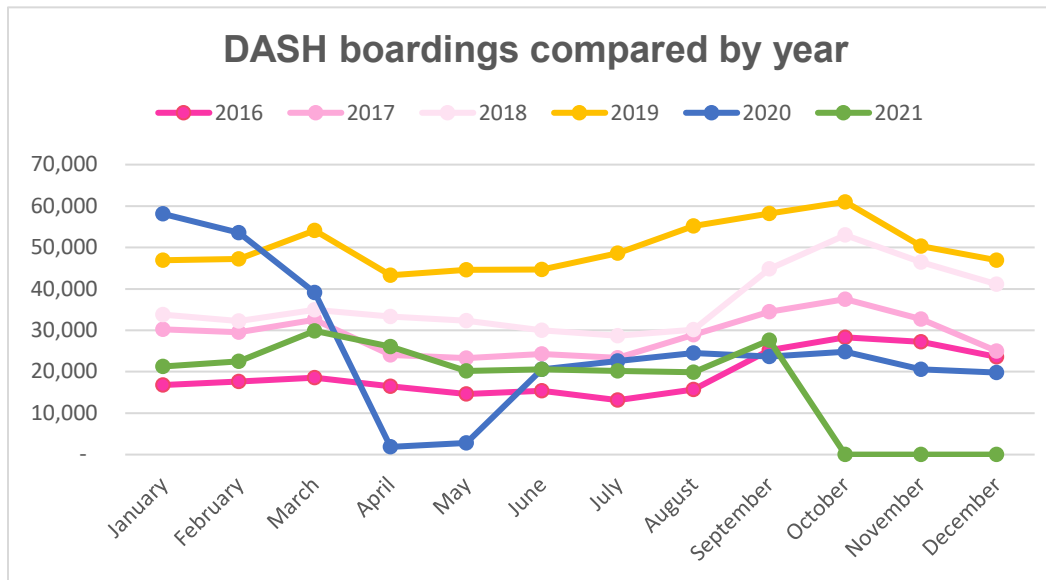
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Estimate	
Goal #1: Implement Vision Zero	SC.02 – Create a shared understanding with the community regarding timely, equitable and effective safety outcomes and align performance expectations and resource investments accordingly	# of serious injuries and fatalities (SP)	Annually	113	10% reduction	TBD	10% reduction
Goal #2: Review DASH program	MB.02 – Pursue innovative, 21 st century mobility options	DASH ridership	Monthly	280,745	N/A	TBD	N/A
Goal #3: Invest in transit stop asset management	MB.04 – Operate and maintain the City's transportation network and work with partners to connect the regional transportation network	TBD, potentially track shelter additions/year	Annually	N/A	N/A	TBD	N/A
Goal #4: NOF-based Mobility Pilot(s)	MB.01 – Create an accessible multi-modal transportation experience and reduce single-occupant vehicle travel	TBD, current uses ACS data. Specific metrics TBD in conjunction w/pilots.	Annually	24.90%	>55%	TBD	>55%
Goal #5: Parking Expansion Opportunities	MB.03 – Develop an effective, customer responsive parking system	Parking occupancy rates (SP)	Monthly	See charts	>85%	TBD	TBD

CHARTS

Goal #1:



Goal #2:

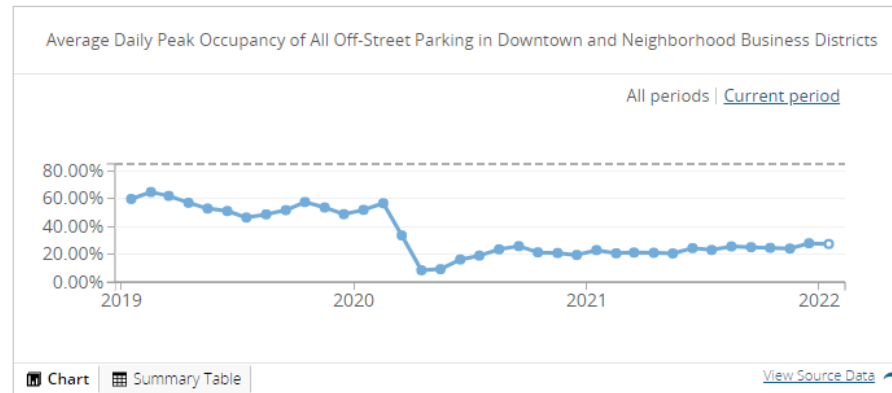
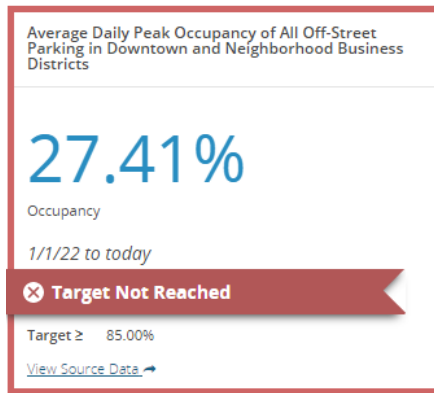


* Note: Ridership for data for Oct-Dec 2021 still pends.

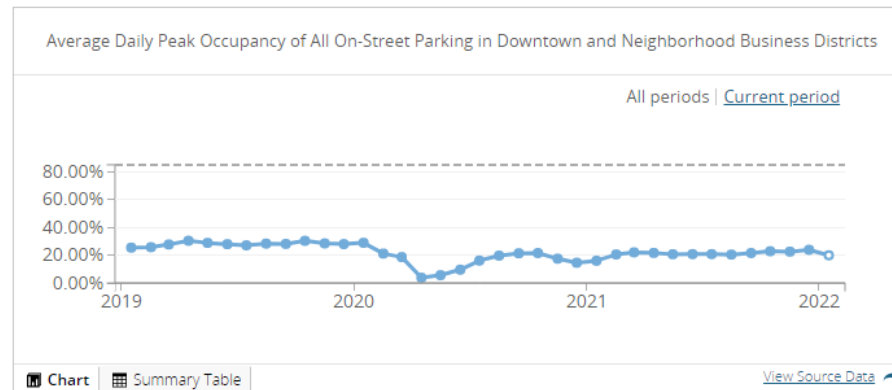
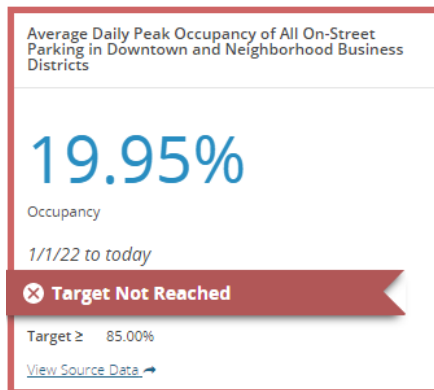
Goal #3: N/A

Goal 4: (This is incomplete data from Socrata as we are transitioning to utilizing Microsoft BI)

Off-Street



On-Street



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Parking (546)						
5140 - Parking Operating						
701 - Personnel Services	4,705,915	4,818,621	5,087,020	5,313,232	5,415,943	5,461,008
751 - Supplies	194,000	209,000	209,000	209,000	209,000	209,000
800 - Other Services and Charges	8,688,891	9,169,434	9,738,715	9,923,245	10,132,175	10,352,148
970 - Capital Outlays	145,000	169,000	169,000	169,000	169,000	169,000
990 - Debt Service	934,925	855,751	767,793	675,752	578,884	488,784
995 - Other Financing	1,590,000	2,240,000	1,265,000	1,865,000	1,365,000	2,365,000
Total For Expenditures	16,258,731	17,461,806	17,236,528	18,155,229	17,870,002	19,044,940
5141 - Parking Capital Projects						
970 - Capital Outlays	1,750,000	2,400,000	1,425,000	2,025,000	1,525,000	2,525,000
Total For Expenditures	1,750,000	2,400,000	1,425,000	2,025,000	1,525,000	2,525,000
Total For Parking	18,008,731	19,804,323	18,622,070	20,160,025	19,481,066	21,762,235

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Traffic Safety (519)						
2020 - Major Streets						
701 - Personnel Services	2,529,491	2,595,468	2,704,988	2,794,067	2,823,309	2,833,372
751 - Supplies	736,500	740,000	866,691	997,180	1,131,586	1,270,024
800 - Other Services and Charges	3,040,687	3,008,249	2,692,393	2,756,830	2,828,904	2,864,298
970 - Capital Outlays	46,500	53,371	54,716	56,074	57,444	63,827
995 - Other Financing	-100,000	-50,000	-50,000	-50,000	-50,000	-50,000
Total For Expenditures	6,253,178	6,347,088	6,268,788	6,554,151	6,791,243	6,981,521
2030 - Local Streets						
701 - Personnel Services	87,427	94,745	99,054	103,111	105,362	106,216
Total For Expenditures	87,427	94,745	99,054	103,111	105,362	106,216
4090 - Vital Str Cap-Non Bond						
Expenditures						
970 - Capital Outlays	960,000	675,000	675,000	675,000	675,000	675,000
Total For Expenditures	960,000	675,000	675,000	675,000	675,000	675,000
Total For Traffic Safety	7,300,605	7,116,833	7,042,842	7,332,262	7,571,605	7,762,737

DEPARTMENT # 698 – OUR COMMUNITY’S CHILDREN

www.ourcommunityschildren.com | www.t2cstudio.us | www.eloafterschool.com

OVERVIEW

Our Community’s Children (OCC) is dedicated to improving the lives of young people to ensure they are learning, working, thriving, connecting, and leading. The office values authentic youth voice and active participation in city projects; promotes access and opportunities for youth through afterschool and leadership programs; provides training and employment to youth in marginalized communities to enhance economic security; and coordinates a place-based response to increase postsecondary degree attainment among first-generation students and students of color. The office accomplishes its goals through direct service programming and system-building work with community partners to leverage efforts for optimal outcomes for youth.

Revenue Sources

Our Community’s Children is supported through general fund dollars, grants, donations and sponsorships that support staffing, programming and system-building efforts.

Expenditures

The general fund allocation supports day-to-day operations, i.e. building rental, IT services, and computer equipment. It also provides support for the Mayor's Youth Council, wages for youth employment, professional development in youth development and a program for new arrivals to the United States. Grants support a post-secondary degree attainment initiative as well as an afterschool network. Full-time staffing costs for three FTEs are supported by local, state, and national grants that broaden the scope of OCC’s work. Through the general fund, the FY23 budget also supports 1 FTE for the Executive Director.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Estimate	
Goal #1 - Train 10 afterschool providers in STEAM for quality afterschool programs.	EPA.03 – Increase residents' educational attainment, employment, and wage growth.	# of afterschool providers enrolled	Annually	14	10	9	10
Goal #2: Serve 100 new students through the T2C Studio for college navigation and scholarship services.	EPA.03 – Increase residents' educational attainment, employment, and wage growth.	# of youth appointments for service	Annually	145	100	397	100
Goal #3 - Increase the number of city youth engaged in civic affairs and projects to 100 through the Mayor's Youth Council.	ECC.01 – Enhance communication with the public.	# of youth enrolled in program & participating in activities	Annually	45	100	80	100

CHARTS

Goal #1

KPI: Train 10 afterschool providers in STEAM for quality afterschool programs.

- Represents of 823 youth served.

Providers (9):

- John Ball Zoo
- GRPS (Burton Middle)
- Meijer Gardens & Sculpture Park
- Grand Rapids Children's Museum
- Grand Rapids Public Museum
- WMCAT
- GVSU Regional Math & Science Ctr.
- Camp Blodgett
- YMCA of Greater Grand Rapids

FY22 – KPI: Train 10 afterschool providers in STEAM for quality afterschool programs.



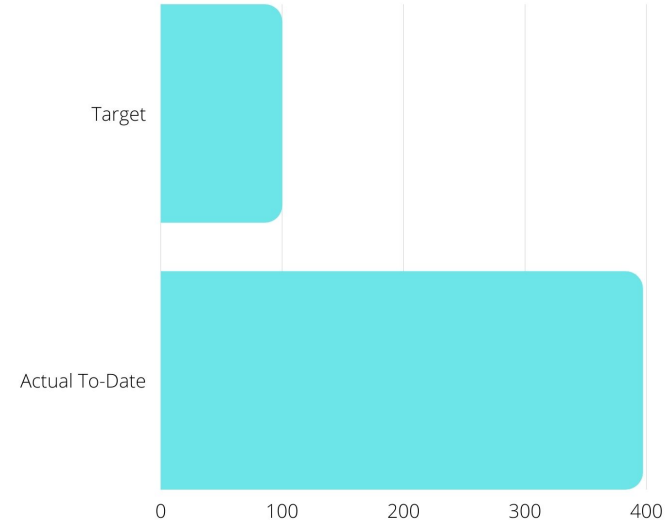
Goal #2

KPI: Serve 100 new students through the T2C Studio for college navigation and scholarship services.

Service Areas:

FAFSA completion, college applications, workshops, Studio outreach, scholarship applications, and summer melt events.

FY22 - KPI: Serve 100 new students through the T2C Studio for college navigation and scholarship services.



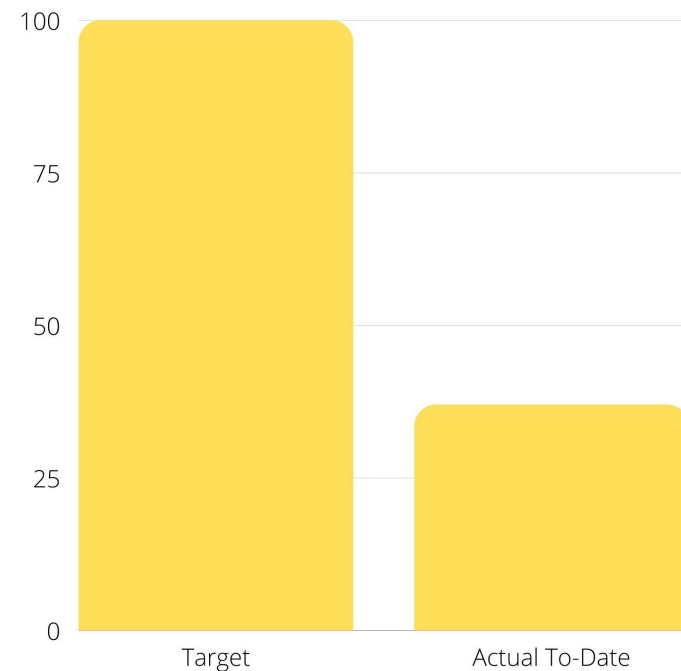
Goal #3

Increase the number of city youth engaged in civic affairs and projects to 100 through the Mayor's Youth Council.

Activities:

- Students appointed to serve a 1 year term
- Collaboration w/GRPS Superintendent Student Council
- KidSpeak Forum (April 2022)

FY22 - KPI: Increase the number of city youth engaged in civic affairs and projects to 100 through the Mayor's Youth Council.



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS						
Org Fund Budget Object Rollup Summary Statement						
Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Our Community's Children (698)						
1010 - General Fund Operating						
701 - Personnel Services	233,612	230,613	240,560	245,239	245,672	247,063
800 - Other Services and Charges	80,589	72,853	76,678	78,636	81,339	83,580
970 - Capital Outlays	2,500	2,500	2,000	2,000	2,500	2,500
Total For Expenditures	316,701	305,966	319,238	325,875	329,511	333,143
Total For Our Community's Children	316,701	305,966	319,238	325,875	329,511	333,143

OVERVIEW

The Department of Parks and Recreation is responsible for the maintenance and asset management of the city's 74 parks, 6 city cemeteries, Indian Trails Golf Course and all city owned trees. The department also oversees recreation programming including adult and youth classes, summer day camps, skating at Rosa Parks Circle and shelter rentals.

Mission: "To provide our community with inspirational experiences through the responsible management and collaborative stewardship of the City's natural, educational, and cultural resources."

Vision: "Creating and supporting a healthy, vibrant community through active neighborhoods, inclusive programs and events, innovation and best practices, exceptional services and embracing diversity"



To provide our community with inspirational experiences through the responsible management and collaborative stewardship of the City's natural, educational, and cultural resources.



Creating and supporting a healthy, vibrant community through active neighborhoods, inclusive programs and events, innovation and best practices exceptional services, and embracing diversity.



Connectivity: creating a connected system of safe and accessible parks, programs, and facilities for all.

Collaboration: working externally and internally in a spirit of partnership and teamwork.

Sustainability: creating an enduring system of park and recreation services.

Exceptional Service: providing our best efforts in creating memorable experiences and service.

Equity: providing residents with the opportunity to improve their quality of life and well-being through a balanced distribution of outstanding parks and recreation services.

The Department of Parks and Recreation recently completed a Strategic Operating Plan to guide operations and create unity and alignment with the City's Strategic Plan.

Parks and Recreation Strategic Priorities:

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

Business Management and Finance: Expand and improve tools, procedures, and systems for staff to work efficiently, demonstrate fiscal responsibility and maximize effectiveness.

Environmental Stewardship: Use an ecological framework to inform design, maintenance, and programming in the park system in a way that celebrates and preserves the city's natural resources.

Capital Investment & System Planning: Create a connected network of parks, natural areas, and waterways that is accessible to all of the Grand Rapids community.

Leadership & Employee Development: Attract, hire, train, and retain high performing employees while further identifying and developing our future leaders through the support and development of a workforce that is aligned with our mission, vision and values

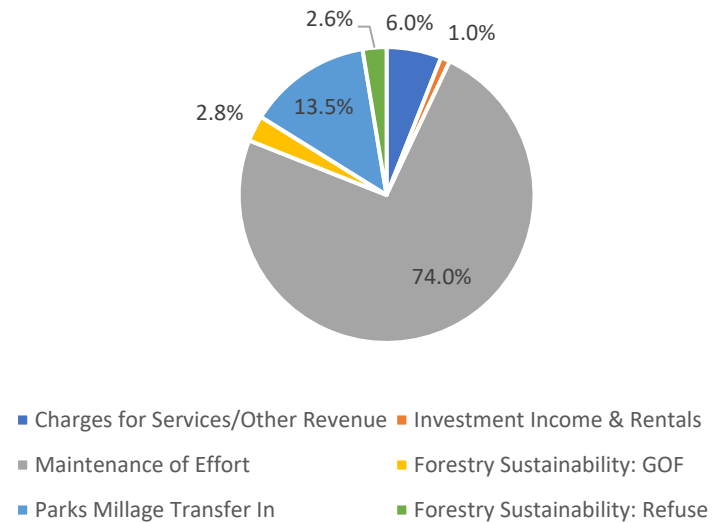
Accounting Structure

The Parks and Recreation Operating Fund was established in fiscal year 2010. The fund accounts for the total revenues and costs associated with maintaining the City's park facilities, forestry operations, and providing a variety of recreational programs for youth through seniors.

Revenues

The Parks Operating Fund FY2023 revenue budget is \$9,201,020. The primary source of this revenue is a Maintenance of Effort subsidy from the General Operating Fund (GOF) of \$6,789,760. The Parks Investment Guidelines that were implemented with the affirmative vote for the 2019 Parks Millage state that in any year the total GOF budget increases, the GOF Parks Subsidy will increase by that same percentage; and in any year the total GOF budget decreases, the GOF Parks Subsidy will decrease by that same percentage. FY2022 was the first year of the 2019 Parks evergreen millage. The second largest source of revenue is a transfer of \$1,245,000 from the Parks Millage Fund to support recreation programming and park maintenance operations.

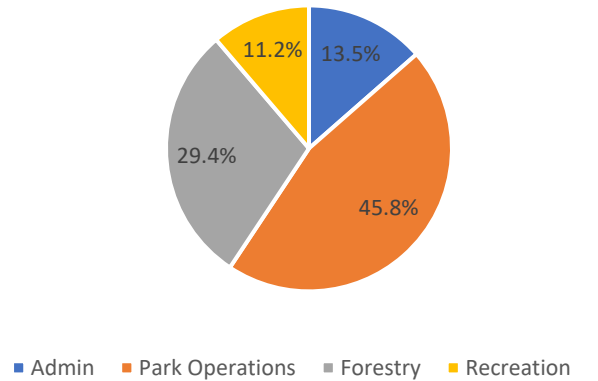
Parks Operating Fund
Revenues by Source



Expenditures

With the additional investment in Park Maintenance and Operations from the 2019 Parks Millage, 45.8% of planned expenditures fall in this category. Recreation programming expenditures represent 11.2%, Forestry Services (which includes Priority 2 Tree work) 29.4%, and 13.5% for the department's administrative services.

Parks Operating Fund Expenditures by Operation

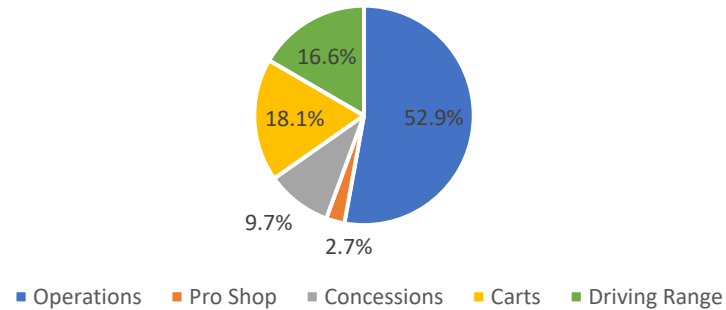


The Golf Course Operating Fund is used to account for activities of the Indian Trails Golf Course located at 28th Street and Kalamazoo Avenue.

Revenues

Indian Trails Golf Course received significant capital investment between FY2015 and FY2017. Revenue from the redesigned course and driving range is anticipated to be \$993,000 for FY2023. Course operations should generate enough revenue from fees and product sales to be self-sustaining, including asset management.

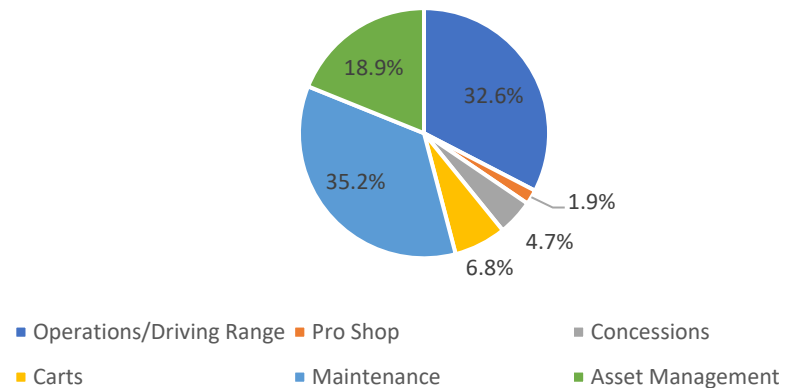
Golf Course Operating Fund
Revenue by Source



Expenditures

Anticipated Golf Course Expenditures for FY2023 are \$947,737, which includes \$179,000 in capital investments to support the asset management plan. The season runs from early spring to late fall. All capital investments are funded through accumulated fund balance resulting from net income in prior fiscal periods. Indian Trails leases their golf carts and operates a small pro-shop and concession. The bulk of personnel costs are for seasonal employees, with one permanent Senior Greenskeeper.

Golf Course Operating Fund
Expenditures by Source



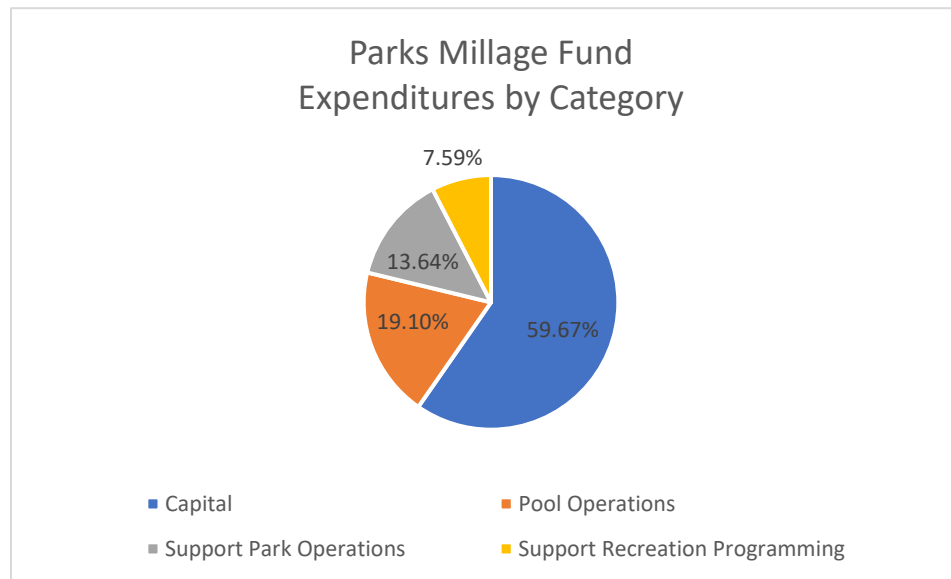
The Parks Millage Fund was established in fiscal year 2014 following the 2013 voter approved 7-year millage. The millage has since been renewed in perpetuity.

Revenue

The primary source of revenue in the Parks Millage fund is a dedicated property tax millage. Fiscal year 2023 represents the second year of the 2019 Parks evergreen millage. The millage rate is 1.25 mills and generates approximately \$6,800,000 annually which is used to support Parks capital investments, operations of the City's three outdoor swimming pools, park maintenance and recreation programming.

Expenditures

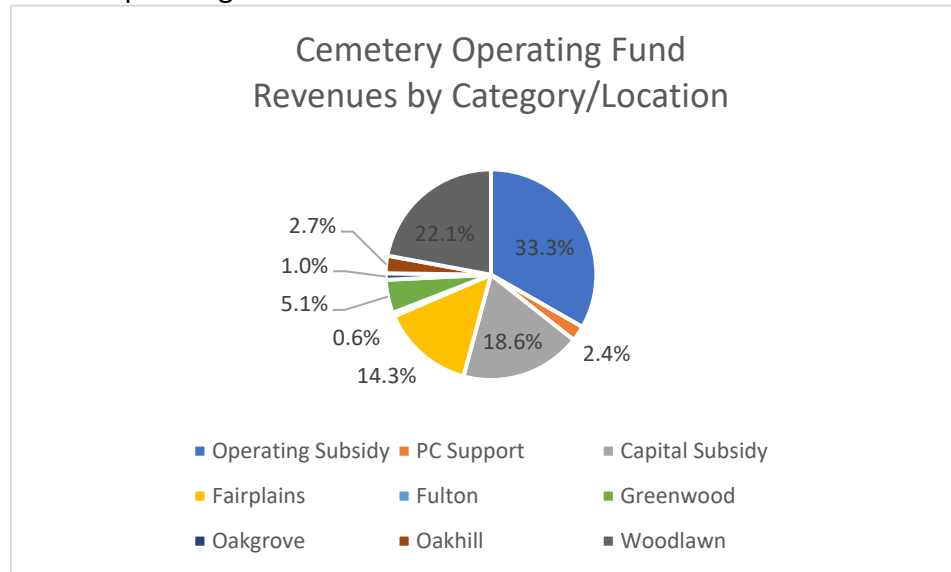
The administrative guidelines adopted by city commission in 2020 give the Parks and Recreation department the flexibility to distribute funding between capital, pools, park operations and recreation based on community input and operational need. For FY2023, \$3,500,000 is programmed for capital, \$800,000 for park operations, \$445,000 for recreation programming and \$1,120,188 for pool operations.



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

Revenue

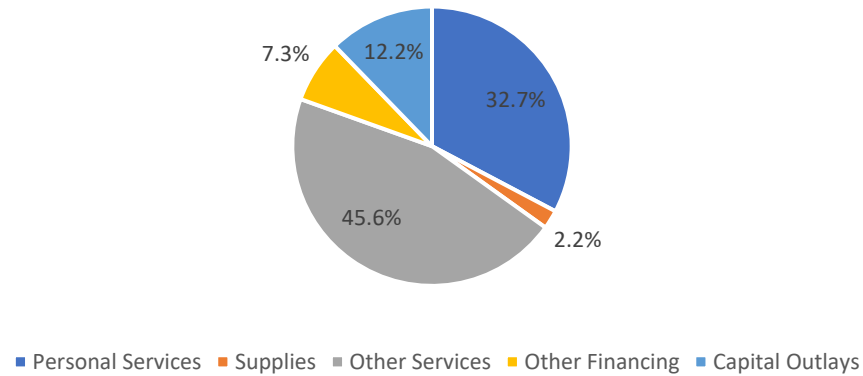
The Cemetery Operating Fund receives a subsidy of \$582,000 from the General Operating Fund, \$791,808 for Charges for Services, and \$50,400 from Perpetual Care interest to support their annual operations. Additionally, the fund receives \$325,000 annually from the Capital Reserve Fund, which supports the Asset Management Plan. Fairplains and Woodlawn are the most active cemeteries representing 80% of the operating revenue.



Expenditures

Expenditures for cemeteries operations and maintenance are \$1,633,059. There are planned capital expenditures of \$200,000 from the Cemetery Operating Fund for FY2023. This work is being funded by accumulated fund balance resulting from the annual capital subsidy in accordance with the department's asset management plan. Other services include a mowing contract, staffing through a temporary agency, and other overhead costs. Other financing represents the transfer of 15% total revenue to perpetual care. Woodlawn and Fairplains are the largest and most active cemeteries representing more than half of the total expenditures. Fulton and Oak Grove are relatively inactive and represent only a small percentage.

Cemetery Operating Fund Expenditures by Type



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

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2019	2020	2021	2022		2023
				Actual	Actual	Actual	Target	Estimate	Target
[Goal #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%	50.6%	70%	50.6%	74%
[Goal #2] Increase the total maintenance labor hours invested in the park system	HE, O2, S2	# of labor hours	Monthly KPI, FY annual	54,320	51,285	46,822	70,743	58,254	83,830
[Goal #3] Increase ratio of tree plantings to tree removals each year	HE, O1, S6	# of trees planted and removed	Annual review	1416, 638	1412, 706	1100, 550	1500, 750	1220, 600	1220, 600
[Goal #4] Increase community engagement	ECC, O2, S4	Facebook metrics; # of attendants	Quarterly, Annually	See below	See Below	See Below	See Below	50,000 1,200	50,000 1,000
[Goal #5] Increase leveraged funding per year	GE, O2, S4	>\$1M per year	Monthly, Annually	\$1.7M	\$2.5M	\$2.3M	\$2.3M	\$7.5M*	\$2.5M
[Goal #6] Increase the number of residents served through Parks and Recreation Programming	HE, O2, S3 S5	5% growth annually	Monthly, Annually		27,039 Baseline	78,286	28,390	82,200	86,310

*Includes \$6M for Lyon Square project

CHARTS

MAINTENANCE LEVEL OF SERVICE

A crucial priority of the 2017 Parks Strategic Master Plan and the City's Strategic Master Plan is increasing maintenance levels of service across the park system. Maintenance levels of service influence public safety and perception of communities and the department.

To achieve our target, we continue to refine and expand our monthly park inspection program to identify and address maintenance needs in a standardized way. We've also established a task tracking procedure to analyze and adjust where and how our maintenance efforts are invested.

Target: 70% of parks in the "A" or "B" maintenance level of service

Level of Service	Pre-Millage	2018	FY22 YTD	FY22 Goals	2017 Master Plan Targets	FY27 Goals
A - Showpiece Facility	0.0%	5.2%	6.5%	9.1%	10.0%	15.0%
B - Comprehensive Stewardship	14.1%	15.4%	44.2%	64.9%	60.0%	65.0%
C - Managed Care	64.1%	82.1%	49.4%	26.0%	30.0%	20.0%
D - Reactive Mgmt/ Crisis Response	21.8%	2.6%	0.0%	0.0%	0.0%	0.0%

MAINTENANCE LABOR HOURS

Increasing maintenance labor hours in our parks ensures our commitment to a safe and healthy community. As we continue to make capital improvements, our labor hours should increase to reflect the growing maintenance requirement.

To achieve our target, we are proposing 38 PIE seasonal employees, 14 City seasonal employees, 6 GReen Stewards, 1 new full time Groundskeeper I and 1 new full time Building Maintenance Mechanic I in FY23. These positions will be supported by the parks millage passed in 2019.

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.

Target: 5% Growth Annually

Labor Hours	FY19	FY20	FY21	FY22 YTD	FY23 proposed
Seasonal	37.1K	31K	29.5K	20.2K	57.1K
Full Time	17.5K	17.5K	17.7k	10.2K	26K
OT	678.2	604.9	602.3	710	602
FT Help (Other Depts.)	N/A	2.2K	N/A	N/A	N/A
Total	54.3K	51.3K	47.8K	31.1K	83.7K

SUSTAINABLE FORESTRY PRACTICES

Proactive tree care and sustainable management are both crucial to creating a safe community and providing excellent service. The completion of the Priority 1 Initiative in 2019 saw the removal/pruning of over 3,000 street trees deemed the highest risk to public safety.

Our Forestry Sustainability Plan ensures a focus on more plantings than removals, identification of vacancies in need of planting, equitable maintenance schedules, and a continued effort toward proactive treatment to avoid future backlog and public safety risks. The first half of FY22 saw the removal of 600 trees for public safety, and the planting of 1,220 trees.

Target: 2:1 ratio of tree plantings to tree removals each year

Year	Planted	Removed
2017	1059	455
2018	1899	1309
2019	1416	638
2020	1412	706
2021	1100	550
Total	6886	3658
Average/Year	1377	732



FACEBOOK PAGE REACH

Facebook provides a cost-effective platform to reach a large number of diverse community members. A robust social media presence is essential to build public trust, promote the City and Department mission, nurture customer relationships, and connect with residents in a personal, conversational way.

Increased post frequency, monthly strategy meetings, and data-driven content based on analysis of successful posts have all contributed to above-target page reach. We intend to increase the amount of event descriptions and marketing graphics created in Spanish to increase equitable access to content.

FACEBOOK USER ENGAGEMENT RATE

Engagement rate is the total number of Facebook users who commented on, liked, shared, or clicked on posts divided by the total number of people reached by posts. If our engagement rate is low, it tells us we need to do a better job of meeting our community's needs to provide the information they value.

When users engage with content, it indicates that the information we're providing is informative, interesting, and compelling to them. Interactions like link clicks also indicate increased traffic to other channels like the departmental website and recreation registration pages.

Target: >300K unique users per quarter

Q4	Q3	Q2	Q1
446K Users	914K Users	545K Users	333K Users

2021 AVERAGE
560K USERS

Target: >6% engagement rate per quarter

Q4	Q3	Q2	Q1
3.9%	6.5%	5.6%	5.0%

2021 AVERAGE
5.3% ENGAGEMENT RATE

RESIDENTS ENGAGED IN PROJECT PLANNING

Community input on capital projects is crucial to increasing a sense of resident ownership of public spaces and making meaningful improvements for the residents who use the public space/park most often.

We take a targeted outreach approach through both digital and traditional media to ensure residents are informed about input opportunities in a more equitable way. A combination of online surveys and in-person meetings provide us with a wide variety of responses across neighborhood demographics.



Target: > 1.5K residents engaged per year

FY19	FY20	FY21	FY22 to date
560 residents	1.4K residents	2.5K residents*	1.2K residents

**Master Plan outreach led to higher-than-normal numbers*

LEVERAGED FUNDING FOR MILLAGE PROJECTS

Leveraged funding helps us stretch millage dollars and create more impactful improvements in parks through federal, state and local grants and partnerships. This KPI ties directly to the City's Strategic Priority of Governmental Excellence (Objective 2, Strategy 4) to strategically leverage outside funding.

When seeking funding opportunities, we first determine parks and neighborhoods with the highest need for improvements. This ensures an equitable distribution of funding each year.

Target: > \$800K leveraged funding per year

FY19	FY20	FY21	FY22 to date
\$1.7M	\$2.5M	\$2.3M	\$7.2M*

**Includes \$6M for Lyon Square*

RECREATION PROGRAM ACCESS & PARTICIPATION

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.

Target: Increase the number of recreation participants 5% annually

2020	2021	2022 Target	2022 Estimate	2023 Target
27.0K	78.3K	28.4K	82.2K	86.3K



Zumba Toning at
Baxter Community Center



Thrive Outside GR
Camping Demo Day

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Parks and Recreation (751)						
2080 - Parks & Recreation						
701 - Personnel Services	4,007,446	4,654,117	4,838,071	4,998,163	5,072,291	5,108,019
751 - Supplies	278,325	294,390	300,424	305,558	330,792	316,130
800 - Other Services and Charges	4,330,133	4,179,240	4,288,593	4,397,932	4,518,783	4,655,305
970 - Capital Outlays	61,700	77,700	13,700	5,700	3,700	203,700
995 - Other Financing	-100,001	-100,001	-100,001	-100,001	-100,001	-100,001
Total For Expenditures	8,577,603	9,105,446	9,340,787	9,607,352	9,825,565	10,183,153
2081 - Parks Millage						
701 - Personnel Services	635,109	642,875	661,471	678,286	689,718	700,115
751 - Supplies	83,675	96,200	98,359	98,518	98,680	98,844
800 - Other Services and Charges	3,326,095	3,874,113	3,882,465	3,891,041	3,909,852	3,918,860
970 - Capital Outlays	0	7,000	0	0	0	0
995 - Other Financing	1,300,000	1,245,000	1,515,000	1,626,000	1,617,000	1,639,000
Total For Expenditures	5,344,879	5,865,188	6,157,295	6,293,845	6,315,250	6,356,819
4010 - Capital Improvement						
970 - Capital Outlays	174,000	250,000	250,000	250,000	0	0
Total For Expenditures	174,000	250,000	250,000	250,000	0	0
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	14,334,982	15,459,134	15,986,582	16,389,697	16,379,315	16,778,472

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup Summary
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Golf Course (784)						
5840 - Golf Course						
701 - Personnel Services	316,035	339,680	351,230	361,126	366,157	370,546
751 - Supplies	96,245	141,361	137,015	140,877	144,852	148,945
800 - Other Services and Charges	222,850	337,196	307,608	310,206	312,900	315,700
970 - Capital Outlays	80,500	129,500	34,000	63,000	9,000	86,500
Total For Expenditures	715,630	947,737	829,853	875,209	832,909	921,691
Total For Golf Course	715,630	947,737	829,853	875,209	832,909	921,691

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup Summary
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Cemetery (567)						
1510 - Cemetery Perpetual Care						
995 - Other Financing	60,546	50,400	59,600	71,100	80,300	94,100
Total For Expenditures	60,546	50,400	59,600	71,100	80,300	94,100
5020 - Cemetery Operating						
701 - Personnel Services	472,698	534,411	553,455	569,647	576,077	580,601
751 - Supplies	47,490	35,600	36,011	36,427	36,850	37,279
800 - Other Services and Charges	767,551	744,277	751,541	767,750	784,650	802,233
970 - Capital Outlays	100,000	200,000	150,000	500,000	750,000	0
995 - Other Financing	112,696	118,771	120,097	121,442	122,806	124,190
Total For Expenditures	1,500,435	1,633,059	1,611,104	1,995,266	2,270,383	1,544,303
Total For Cemetery	1,560,981	1,683,459	1,670,704	2,066,366	2,350,683	1,638,403

DEPARTMENT # 301 - POLICE

[Police Department](#)

OVERVIEW

The Grand Rapids Police Department (GRPD) provides full-service law enforcement services to the City of Grand Rapids. The Grand Rapids Police Department places the highest value on Service, Equity, Integrity, and Accountability while working towards its mission of protecting life and property, preventing crime, and ensuring the safety for all citizens throughout the community. In partnership with the community, Grand Rapids will become the safest mid-sized city and the GRPD will be the most trusted police department in the United States.

GRPD currently has 299 sworn officer allocations and 31 non-sworn to serve a community of approximately 203,000. The department responds to about 76,000 calls for service each year within its five geographical service areas. The GRPD maintains the highest standards of law enforcement service in the country and was recognized as such by achieving accreditation through the Commission on the Accreditation of Law Enforcement Agencies (CALEA). The department currently holds accreditation through CALEA for the police department and the Public Safety Answering Point (PSAP). The department anticipates achieving accreditation through the Michigan Association of Chiefs of Police (MACP) in 2022.

The department is committed to improving community relationships and listening to the voices of the community to improve police operations provided to the community. Townhall meetings, community events, and surveys are regularly utilized to not only measure community sentiment, but also to obtain resident feedback on how our community members wish to be policed. In 2021 GRPD implemented a new deployment strategy involving an innovative approach to the concept of community policing. The department realigned its focus to a neighborhood-based policing philosophy. The goal is to have all police beats in the city be assigned an officer 24 hours a day and 7 days a week. The current 12-hour shift deployment requires 4 officers for each of the city's 33 beats, which requires 132 police officers on the patrol roster. By assigning officers to each beat and prioritizing community contact, problem-solving and positive non-enforcement contacts, the GRPD hopes to build partnerships in the community while raising the levels of trust and legitimacy with the people served.

Revenue Sources

The Police Department has several General Fund revenue sources totaling approximately \$1.67 million, which is about 3% 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 billings for labor, parking fines, and operating transfers for services provided 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 FY2023

appropriations totaling approximately \$472,000 including: Michigan Justice Training, Drug Law Enforcement, Federal Forfeitures-Department of Justice, and MET – Department of Justice.

Expenditures

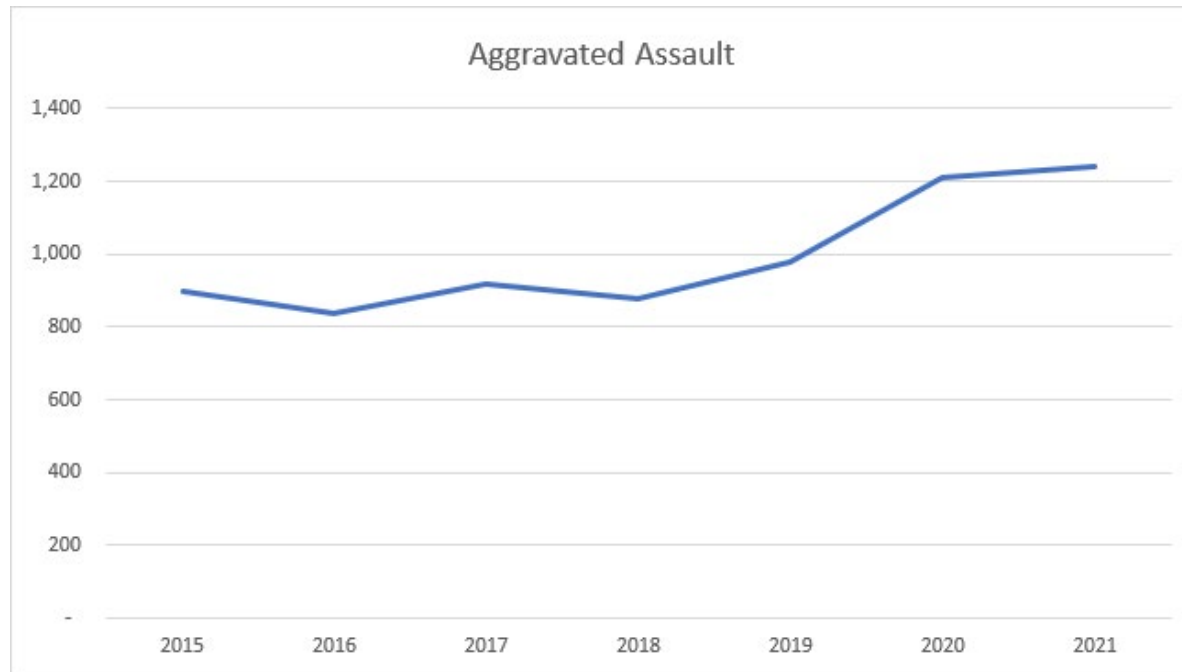
Approximately 83% of the FY2023 General Fund GRPD budget totaling \$55.8 million is for personnel and related costs. The next largest expenditure is contractual obligations and internal charges for services such as information technology, fleet vehicles, facilities, and insurance. The remaining expenditures include funds budgeted for training, travel, and supplies. The department's FY2023 capital request from the Capital Improvement Fund includes Training Facility Upgrades (\$365,000). Future requests in subsequent years are as follows: FY2024 – Rescue Vehicle (\$275,000), FY2025 – Real Time Crime Center (\$300,000), and FY2026 – Mobile Command Post (\$645,000).

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021	2022		2023
				Actual	Target	Estimate	Target
Goal #1: Utilize data driven strategies to reduce gun violence	SC 6.1.3 Pursue data driven and evidence-based strategies to address root causes of police and fire related emergencies (i.e. Cure Violence Assessment)	Non-fatal Aggravated Assault Non-Family Firearms	Annually	1,213		1,239	
Goal #2: Have a police officer assigned to each beat	SC 6.4.7 Increase Grand Rapids Police Department community engagement	Officers assigned to beats	Twice annually	84%	100%	92%	100%
Goal #3: Develop training that increases performance and improves safety	SC 6.4.3 Use findings from the annual review process to identify gaps in current administrative or operational subjects in order to develop training curriculum that increases performance and improves the safety of the community and sworn personnel.	# of personnel training in CIT	Annually				
Goal #4: Increase community engagement and recruiting efforts	SC 6.4.7 Increase Grand Rapids Police Department community engagement	Number of Community Engagement Unit events attended	Annually	206	275	209	275

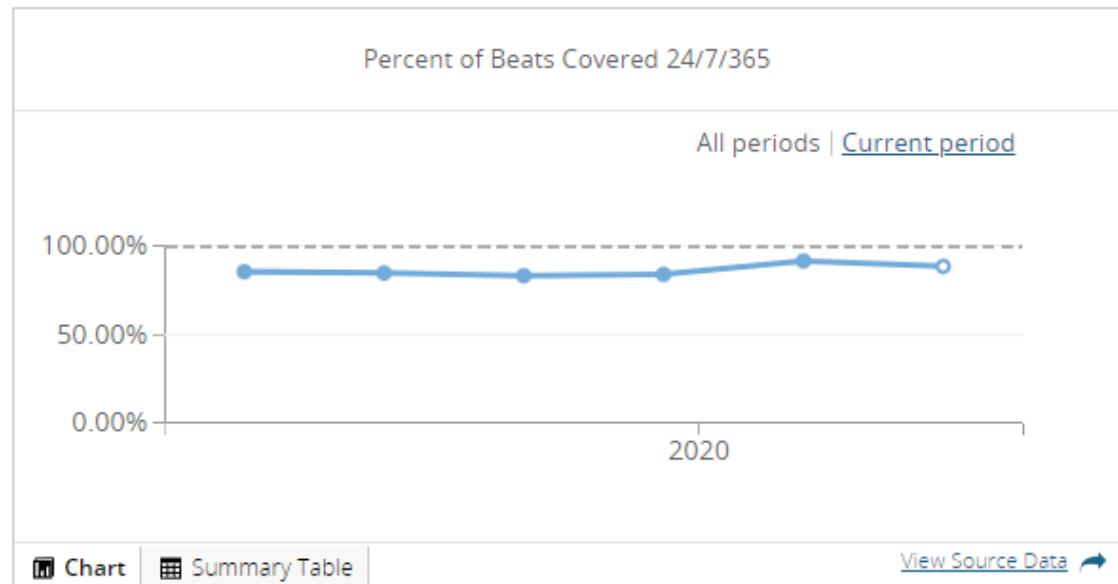
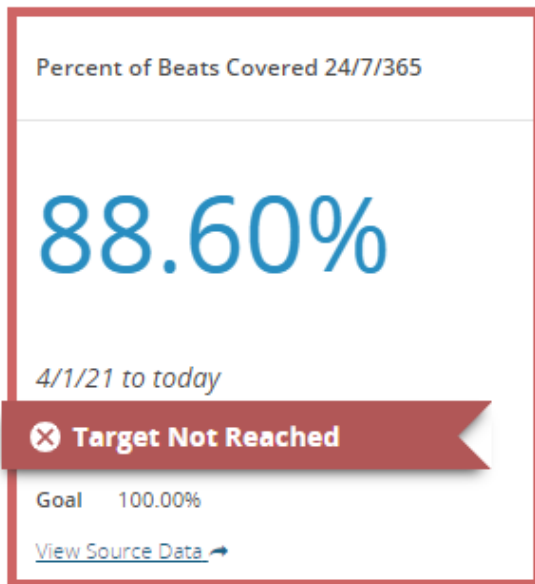
CHARTS

Goal #1 Performance Measure:



Aggravated Assaults by Year	
Year	Total
2015	896
2016	839
2017	917
2018	877
2019	981
2020	1,213
2021	1,239

Goal #2 Performance Measure:



Goal #4 Performance Measure:

Event type	School Event	Academy Visit	Building Tour	Career Fair	Community Event	Open House	School Visit	Total
Number of Events	53	34	11	7	101	2	1	209
Number of Cancelled	1	0	1	0	11	2	0	15

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Police (301)						
1010 - General Fund Operating						
701 - Personnel Services	45,008,362	47,325,436	49,361,838	51,063,726	51,588,348	52,310,714
751 - Supplies	823,305	869,980	997,038	1,022,532	1,048,788	1,076,828
800 - Other Services and Charges	9,687,490	8,466,507	9,080,219	9,161,820	9,577,720	9,833,553
970 - Capital Outlays	292,000	137,000	232,901	239,890	247,085	254,499
995 - Other Financing	0	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000
Total For Expenditures	55,811,157	55,798,923	58,671,996	60,487,968	61,461,941	62,475,594
2620 - 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
2650 - Drug Law Enforcement-State-Local						
701 - Personnel Services	75,312	77,616	83,064	88,500	91,944	92,640
751 - Supplies	15,600	15,600	16,068	16,551	17,046	17,558
800 - Other Services and Charges	153,780	153,637	154,875	156,156	157,481	158,850
970 - Capital Outlays	80,000	80,000	80,000	80,000	80,000	80,000
Total For Expenditures	324,692	326,853	334,007	341,207	346,471	349,048
2652 - 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
2654 - MET-Dept of Justice						
751 - Supplies	10,000	15,000	5,179	0	0	0
800 - Other Services and Charges	5,000	5,000	4,001	0	0	0
970 - Capital Outlays	55,000	0	0	0	0	0
Total For Expenditures	70,000	20,000	9,180	0	0	0
4010 - Capital Improvement						
970 - Capital Outlays	0	365,000	275,000	300,000	645,000	0
Total For Expenditures	0	365,000	275,000	300,000	645,000	0
Total For Police	56,330,849	56,635,776	59,415,183	61,254,175	62,578,412	62,949,642

DEPARTMENT # 308 – OFFICE OF OVERSIGHT AND PUBLIC ACCOUNTABILITY (OPA)

[Office of Oversight and Public Accountability](#)

OVERVIEW

Through targeted change, accountability, restorative justice, empowerment, and engagement, OPA helps create and improve just outcomes and respectful relationships between public safety and community. OPA was created to serve as an independent City department that works to increase transparency and accountability within the City of Grand Rapids with a focus on our public safety departments. Our primary work involves receiving and assisting community members with navigating internal complaint processes, providing education regarding public safety functions, and working to eliminate systemic oppression in the criminal justice system within the City's span of influence. Additionally, OPA leads the City's evidenced-based violence reduction program, Cure Violence GR, in partnership with the Grand Rapids Urban League.

Revenue Sources

The activity of OPA is solely funded within the City's General Fund (1010). Currently, the Department does not have specific revenue sources of its own. Therefore, activity of the Department is funded by primary General Fund sources of revenue (i.e., income and property taxes).

Expenditures

In FY2023, approximately 24% 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 training and community collaboration as well as immigrant community needs. Other expenditures include supplies, professional development, and contractual & administrative costs such as contract-employee and office space expenditures.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Estimate	
Goal #1: Monitor and review the internal affairs investigations of every GRPD and GRFD complaint and provide statistical analysis of trends.	SC.04 – Provide professional community-oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	# of OPA findings that differ from IAU findings	Semiannually	0 Findings 20 CDRs Reviewed	0	20 Findings 20 CDRs Reviewed	0
Goal #2: Evaluate and Improve Civilian Appeal Board Operations	SC.04 – Provide professional community-oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	# of Civilian Appeal Board findings that differ from Internal Affairs findings	Annually	1	0	0	0
Goal #3: Implement 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.04 – Provide professional community-oriented policing services to enhance trust and ensure the legitimacy of the police department and the safety of every resident, business, and visitor.	# of individuals serviced via OPA assistance	Semiannually	400	600	600	600

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Oversight & Public Accountability (308)						
1010 - General Fund Operating						
701 - Personnel Services	317,201	414,168	434,514	453,833	464,226	468,672
800 - Other Services and Charges	88,580	1,298,866	1,224,890	1,273,311	1,227,371	1,229,167
Total For Expenditures	405,781	1,713,034	1,659,404	1,727,144	1,691,597	1,697,839
Total For Oversight & Public Accountability	405,781	1,713,034	1,659,404	1,727,144	1,691,597	1,697,839

DEPARTMENT # 449 – STREETS

DEPARTMENT # 528 – REFUSE

[Public Works](#)

OVERVIEW

The Department of Public Works is comprised of two main functional areas: Street Maintenance and Materials Management.

Street Maintenance maintains 211 miles of major streets and 394 miles of local streets. This work includes pothole patching, asphalt overlays, spray patching, crack sealing, vegetation management, green infrastructure, roadside mowing, alley maintenance, trench repairs, minor concrete curb repair, guardrail repair, street sweeping, graffiti abatement, snow and ice control (first attentions, local streets, alleys, dead ends, cul-de-sacs), anti-icing and asset management.

Materials Management operation includes Pay-As-You-Throw refuse collection, Single Stream recycling collection, yard waste collection and composting, bulk item collection, appliance collection, neighborhood cleanups, special events, yard waste drop-off location and the closed Butterworth Landfill.

**OUR
MISSION**

Effectively maintain and develop public infrastructure and provide services to the community to achieve positive social, economic and environmental outcomes.

**OUR
VISION**

The City of Grand Rapids Department of Public Works will be a recognized leader in the delivery of public services; known for our responsiveness, reliability, good stewardship of fiscal and human resources and caring attention given to every person we encounter.

The Department of Public Works recently completed a Strategic Operating Plan to guide operations and create unity and alignment with the City's Strategic Plan.

Department of Public Works Strategic Priorities:

Environmental Stewardship: Protect Grand Rapids environmental and natural resources. Promote, educate and implement sustainable policies and practices.

Operations Management: Provide the highest quality public works services to serve the community, maintain a cost-effective operation, protect the City's infrastructure investments and be a model of innovation

Financial Management & Business Practice: Exercise good stewardship of financial and operating assets using sound, cost-effective business judgement and expand our commitment to an ongoing process of continuous improvement, financial resiliency and asset management

Customer Experience: Provide excellent services and information to exceed customer expectation and elevate customer voice.

Leadership & Employee Development: Attract, hire, train, and retain high performing employees while further identifying and developing our future leaders through the support and development of a workforce that is aligned with our mission, vision and values

Accounting Structure

The Refuse Collection Fund accounts for the total revenues and costs associated with running the City's Material Management program. The primary revenue source is a Refuse Millage levy of 1.6 mills. Additional revenues include refuse cart tip fees from the Pay-As-You-Throw program, refuse and yard waste bags/tags and bulk stickers. The primary costs associated with operating the materials management program include personnel, tip charges from Kent County, contractual service fees for the composting site, fleet management and supplies.

The Major and Local Street Funds account for all activity associated with general street maintenance, support of vital streets capital projects, traffic safety operations, Right-of-Way maintenance and stormwater catch basin maintenance. The primary revenue source for the fund is Public Act 51 Gas and Weight Tax. Revenue is also generated from the trench repair program and through Metro Act Funding. Most expenditures are associated with personnel, supplies including asphalt and salt, and fleet management.

GOALS & PERFORMANCE MEASURES

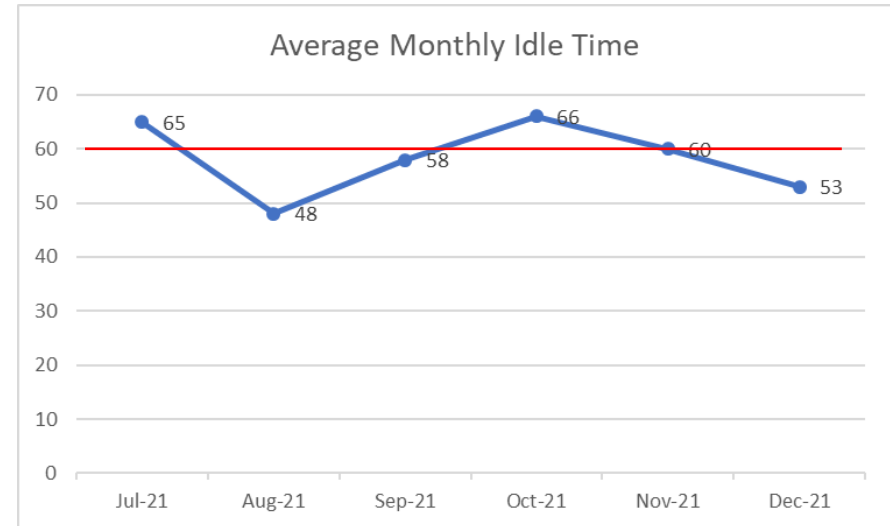
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Estimate	
Goal #1: Continued Work with Vital Streets Program	Mobility 4-2	\$ per mile	Monthly	1.6 Million	1.6 Million	1.6 Million	1.6 Million
Goal #2: Trench Repair Program	Government Excellence 2-3	Avg \$ per trench	Monthly	960,002	1,308,491	1,000,000	1,373,916
Goal #3: GRCC Public Works Academy	Government Excellence 3-7	Job Placement %	Annual	45%	30%	40%	30%
Goal #4: Minimize Idle Time for Refuse & Recycle Trucks	Health & Environment 1-2	Idle < 60 min per driver per month	Monthly	58	60	60	60
Goal #5: Reduce the number of refuses and recycling misses	Government Excellence 2-5	< .5% total tips	Monthly	.25	.5	.5	.5

CHARTS

Goal #4 Chart

Public Works continues to monitor idle time as it is a measure of potential lost productivity and unnecessary carbon emissions. Our goal is to remain under 60 minutes per month per driver.

Though the monthly average fluctuates up and down we are achieving this goal.



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Streets (449)						
2020 - Major Streets						
701 - Personnel Services	2,620,775	2,698,752	2,831,553	2,945,154	2,999,121	3,026,780
751 - Supplies	1,930,055	1,975,055	2,014,156	2,054,039	2,094,720	2,136,214
800 - Other Services and Charges	2,937,815	3,113,394	3,143,258	3,243,677	3,356,599	3,489,486
970 - Capital Outlays	50,000	50,000	50,000	50,000	50,000	50,000
990 - Debt Service	741,860	745,910	745,660	739,035	745,785	743,010
995 - Other Financing	74,839	67,624	-131,776	-135,698	-139,595	-142,583
Total For Expenditures	8,355,344	8,650,735	8,652,851	8,896,207	9,106,630	9,302,907
2030 - Local Streets						
Expenditures						
701 - Personnel Services	1,481,706	1,505,559	1,582,784	1,649,404	1,683,635	1,700,607
751 - Supplies	1,619,185	1,669,185	1,702,369	1,736,216	1,770,740	1,805,955
800 - Other Services and Charges	980,660	1,192,266	1,209,196	1,243,752	1,281,755	1,325,091
970 - Capital Outlays	25,000	25,000	25,000	25,000	25,000	25,000
995 - Other Financing	-122,108	-122,108	-125,991	-128,287	-130,609	-132,394
Total For Expenditures	3,984,443	4,269,902	4,393,358	4,526,085	4,630,521	4,724,259

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup Summary
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
2040 - Vital Streets-Major						
Expenditures						
990 - Debt Service	2,124,450	2,127,250	2,124,750	2,123,000	2,126,750	0
995 - Other Financing	8,285,277	9,954,107	10,069,745	11,047,669	11,290,412	13,721,313
Total For Expenditures	10,409,727	12,081,357	12,194,495	13,170,669	13,417,162	13,721,313
4090 - Vital Str Cap-Non Bond						
Expenditures						
970 - Capital Outlays	7,360,277	9,004,107	9,094,745	10,047,669	10,265,412	12,671,313
995 - Other Financing	250,000	275,000	300,000	325,000	350,000	375,000
Total For Expenditures	7,610,277	9,279,107	9,394,745	10,372,669	10,615,412	13,046,313
Total For Streets	30,359,791	34,281,101	34,635,449	36,965,630	37,769,725	40,794,792

Grand Rapids MI - FMS
Org Fund Budget Object Rollup Summary
Statement Of Operations

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Refuse (528)						
2260 - Refuse Collection						
701 - Personnel Services	4,396,431	4,738,881	4,966,386	5,156,703	5,235,549	5,269,834
751 - Supplies	537,950	481,200	490,484	499,954	509,613	519,464
800 - Other Services and Charges	10,886,047	12,032,595	12,323,688	12,650,526	12,996,239	13,351,400
970 - Capital Outlays	21,500	35,285	38,285	34,285	34,285	34,285
995 - Other Financing	370,238	-110,000	-110,000	-110,000	-110,000	-110,000
Total For Expenditures	16,212,166	17,177,961	17,708,843	18,231,468	18,665,686	19,064,983
Total For Refuse	16,212,166	17,177,961	17,708,843	18,231,468	18,665,686	19,064,983

DEPARTMENT # 233 – PURCHASING

[Purchasing](#)

OVERVIEW

Purchasing is a centralized department responsible for the purchases of the City. The department is also responsible for the scrap and surplus and recently took over the City Impound Lot. Staff includes one Purchasing Agent/Director, one Senior Buyer, two buyers, and a surplus buyer who is responsible for the sales at the impound and surplus. Purchasing is committed to procuring quality goods and services needed by City agencies at the most economical price, while adhering to the laws and regulations that govern public purchasing. We will meet our customers' needs on a timely basis and provide fair, equal, and open opportunities for all bidders. Purchasing strives to pursue innovation, lower cost, reduce risk, manage relationships, and leverage technology.

Revenue Sources

The Purchasing Department does not have any sources of revenue. Revenue is generated in the Vehicle Storage Fund through the collection of "Impound" and "Daily Storage" fees in addition to proceeds from the sale of abandoned vehicles – via auction or scrap metal. Fees are reviewed and approved annually as established in the City's Omnibus Fee Schedule. The VSF's fee structure and revenue projection ensure total cost recovery for the operation.

Expenditures

The Purchasing Department's largest expenditures are for personnel and from internal services charges from other City departments. The Vehicle Storage Fund's largest expenditures relate to the towing and security services component of the operation, personnel, and an operating transfer to Police for their role in the impound process.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021	2022		2023
				Actual	Target	Actual	Target
Goal #1: Ensure that 75% of Purchasing employees hold professional certifications.	GE.03 – Attract, hire, train, and retain high performing employees.	Percent complete	Annually	75%	75%	75%	75%
Goal #2: Maintain sufficient % of impounded vehicles reclaimed by owner to support total cost recovery of the operation.	GE.02 – Foster and maintain fiscal sustainability.	% of impounded vehicles reclaimed by owner	Annually	70%	72%	65%	72%
Goal #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	\$398.44	\$377.37	\$377.37	\$400.00

CHARTS

Goal #1 Performance Measure:

Purchasing

KPIs

Professional procurement certifications demonstrate a standard of competency to assure that Purchasing staff are providing professional support and services to both our internal and external customers.

.....

Purchasing Professional Certification - 75%

Professional certifications demonstrate a standard of competency in the public procurement profession and indicate to the public that, having mastered the body of knowledge to become certified, one can make sound decisions that reflect maximum value for the taxpayers' dollars. Professional certifications enhance effectiveness, encourage ethical behavior and demonstrate commitment of the individuals to the success of the organization.

The Universal Public Procurement Certification Council (UPPCC) offers certifications programs specifically for government procurement: Certified Professional Public Buyer (CPPB) and Certified Public Procurement Officer (CPPO). Certification requires continual professional development and education in the public procurement field to obtain and retain certifications. We will continue to be members of NIGP and MPPOA to network with peers and attend procurement training classes offered through these organizations that are required for certification.

The Ongoing training and professional development will keep staff up to date on trends and best practices in public procurement. This will ensure that the City is providing professional support and services to departments and suppliers and allowing for fair, equal, and open opportunities for suppliers to do business with the City.

Target: 75% of Purchasing employees hold professional certifications.

2020 - Certified Procurement Staff - 50%

2021 - Certified Procurement Staff - 75%

2022 - Certified Procurement Staff - 75%

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Purchasing (233)						
1010 - General Fund Operating						
701 - Personnel Services	421,700	433,252	452,546	469,526	477,105	482,484
751 - Supplies	13,500	13,500	13,500	13,500	13,500	13,500
800 - Other Services and Charges	158,471	164,566	169,809	174,652	180,671	188,122
970 - Capital Outlays	2,000	2,000	2,000	2,000	2,000	2,000
Total For Expenditures	595,671	613,318	637,855	659,678	673,276	686,106
2320 - Vehicle Storage Facility						
701 - Personnel Services	192,262	152,152	160,984	169,660	175,048	174,904
751 - Supplies	2,000	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	517,591	686,036	716,108	745,772	776,992	809,820
970 - Capital Outlays	17,500	17,500	17,500	17,500	18,500	19,000
995 - Other Financing	130,592	130,592	132,532	134,534	136,536	138,600
Total For Expenditures	859,945	988,280	1,029,124	1,069,466	1,109,076	1,144,324
Total For Purchasing	1,455,616	1,601,598	1,666,979	1,729,144	1,782,352	1,830,430

DEPARTMENT #533 – STORMWATER

[Stormwater](#)

OVERVIEW

The Stormwater Department is a part of the Environmental Services Division. The Department is made up of engineers and a variety of support staff who manage and regulate public and private projects across the City to protect the environment, mitigate flooding, reduce pollution, improve water quality of rivers, lakes and streams, protect the health of the Grand River, and preserve green space in the community.

Many of these initiatives are collaborative efforts with other departments in the City, as well as environmental protection organizations at the local and national 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).

Revenue Sources

The Stormwater Department receives a small amount of revenue for land use development and enforcement fees, which are recorded in the General Operating Fund.

Expenditures

Most Stormwater expenditures related to the General Operating Fund and Major & Local Street Funds consist of full-time employees & hired contractor costs to obtain and maintain the stormwater system at a level C rating. Capital project expenditures are recorded in the Capital Improvement Fund. Capital expenditures are assigned according to the stormwater asset management plan to meet or exceed the stormwater level C rating. The rating system has several variables which are explained in detail within the asset management plan located at the link which can be found at the top of this page. The rating system creates the benchmarks & key performance indicators for the operations of the department.

GOALS & PERFORMANCE MEASURES

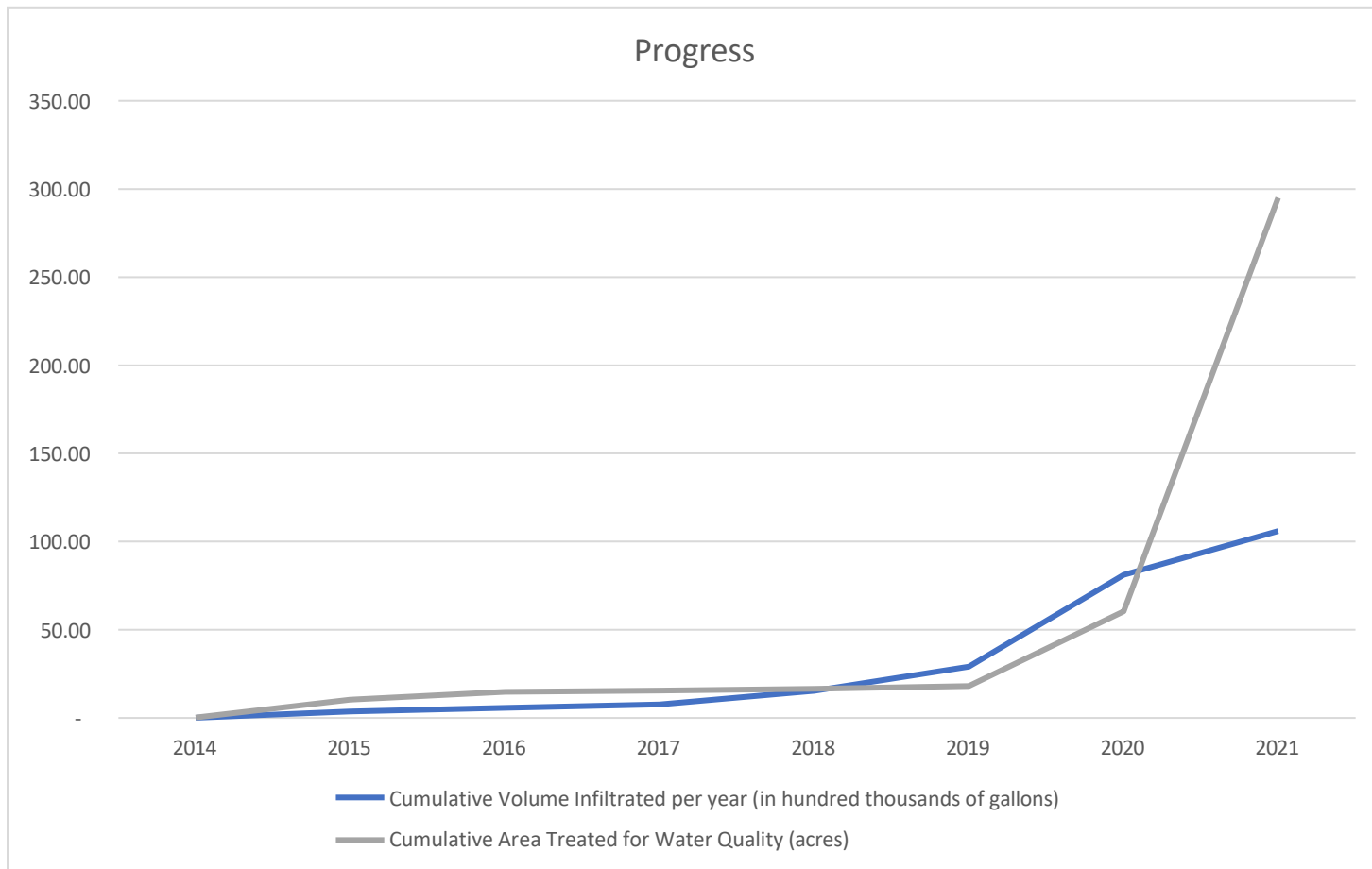
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021	2022		2023
				Actual	Target	Estimate	Target
Goal #1: Infiltrate 1% of the runoff volume over the course of 5 years and to provide water quality treatment for an additional 0.25% of the volume over the course of 5 years Action Plan: Increase the amount of green infrastructure included in City projects.	HE.O3 – Protect and preserve our water resources.	Gallons infiltrated by Green Infrastructure	20MG by 2023	4.8 MG	*	**	NA
		Acreage from which the 1st inch of rainfall is treated for water quality	921 by 2023	342	*	**	NA
Goal #2: Collaborate with partners, within the City and in upstream communities, to increase the overall water quality of the river. Action Plan: Use shared public education materials and continue to work together on projects to increase both awareness and infrastructure around a clean, healthy river.	HE.O3 – Protect and preserve our water resources.	Water Quality Index	Annually	74	≥ 70	72	≥ 70
Goal #3: Achieve Level “C” of Service. Action Plan: To increase the level of effort to meet the level C of service.	HE.O3 – Protect and preserve our water resources.	# of Catch Basins cleaned	Annually	4,151	4,264	4,264	4,264
		Miles of Storm Mains cleaned	Annually	432,421	410,000	410,000	410,000

* 5-year goal, not a linear estimate

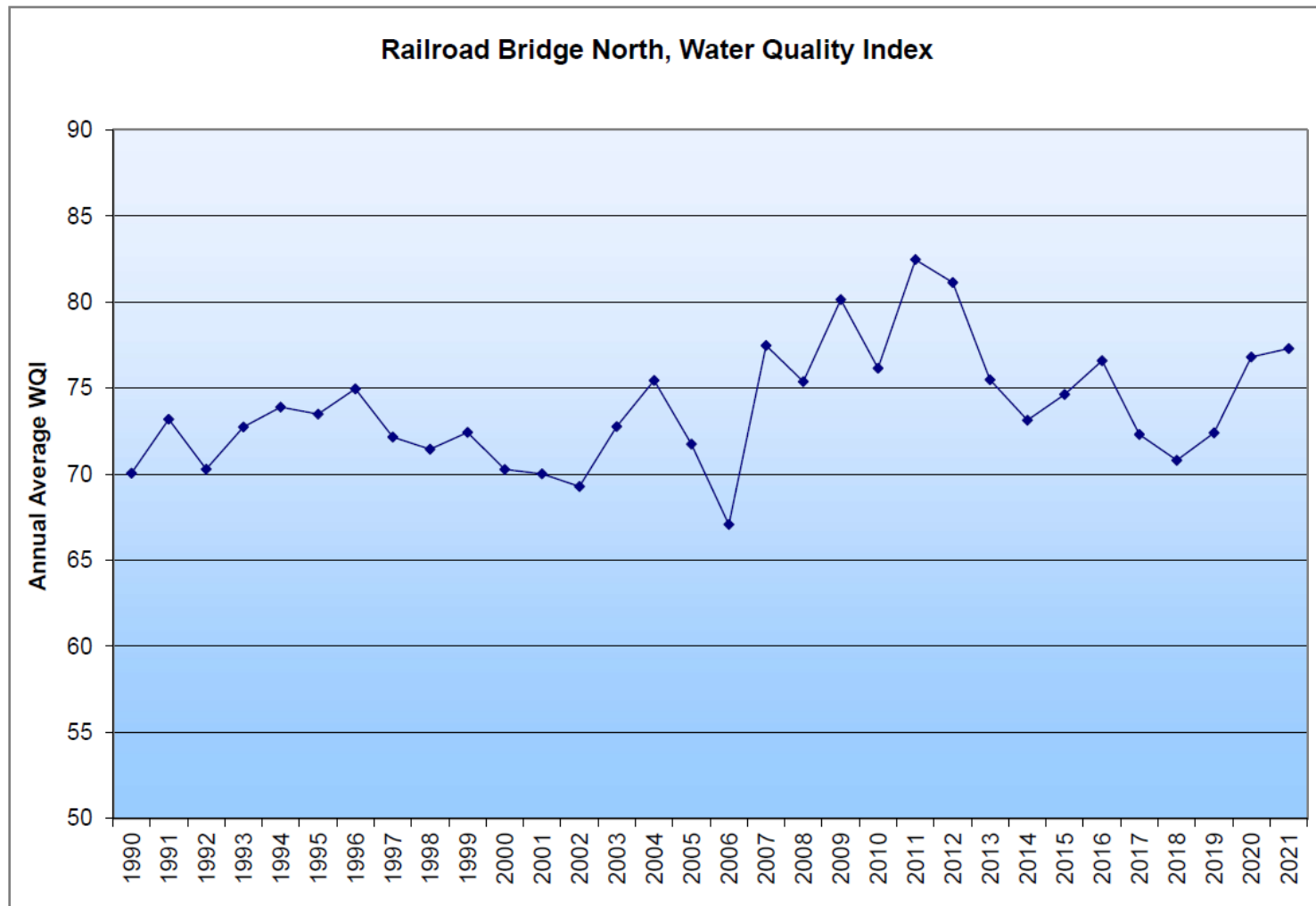
** FY 22 numbers not available

CHARTS

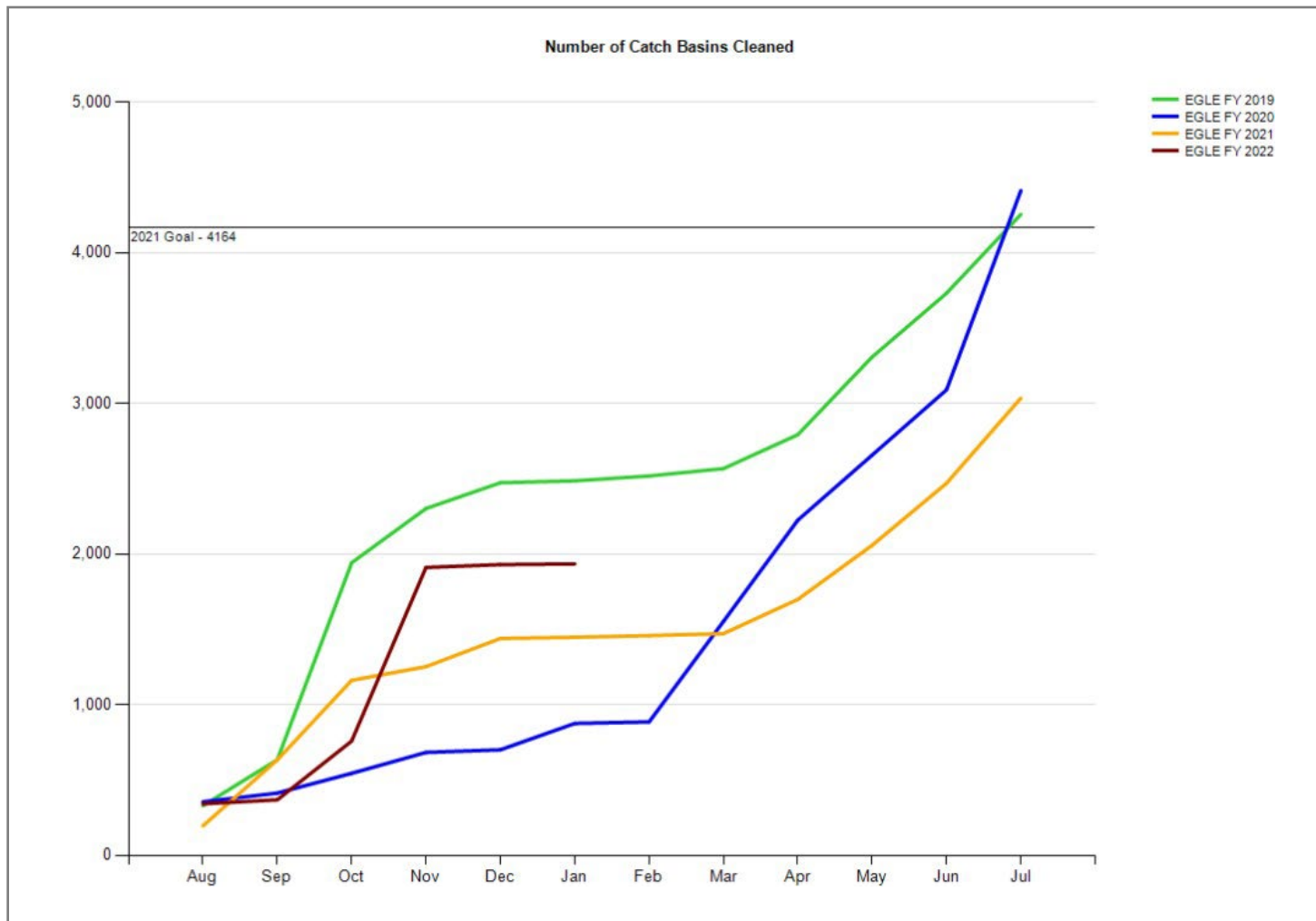
Goal #1 Performance Measure:

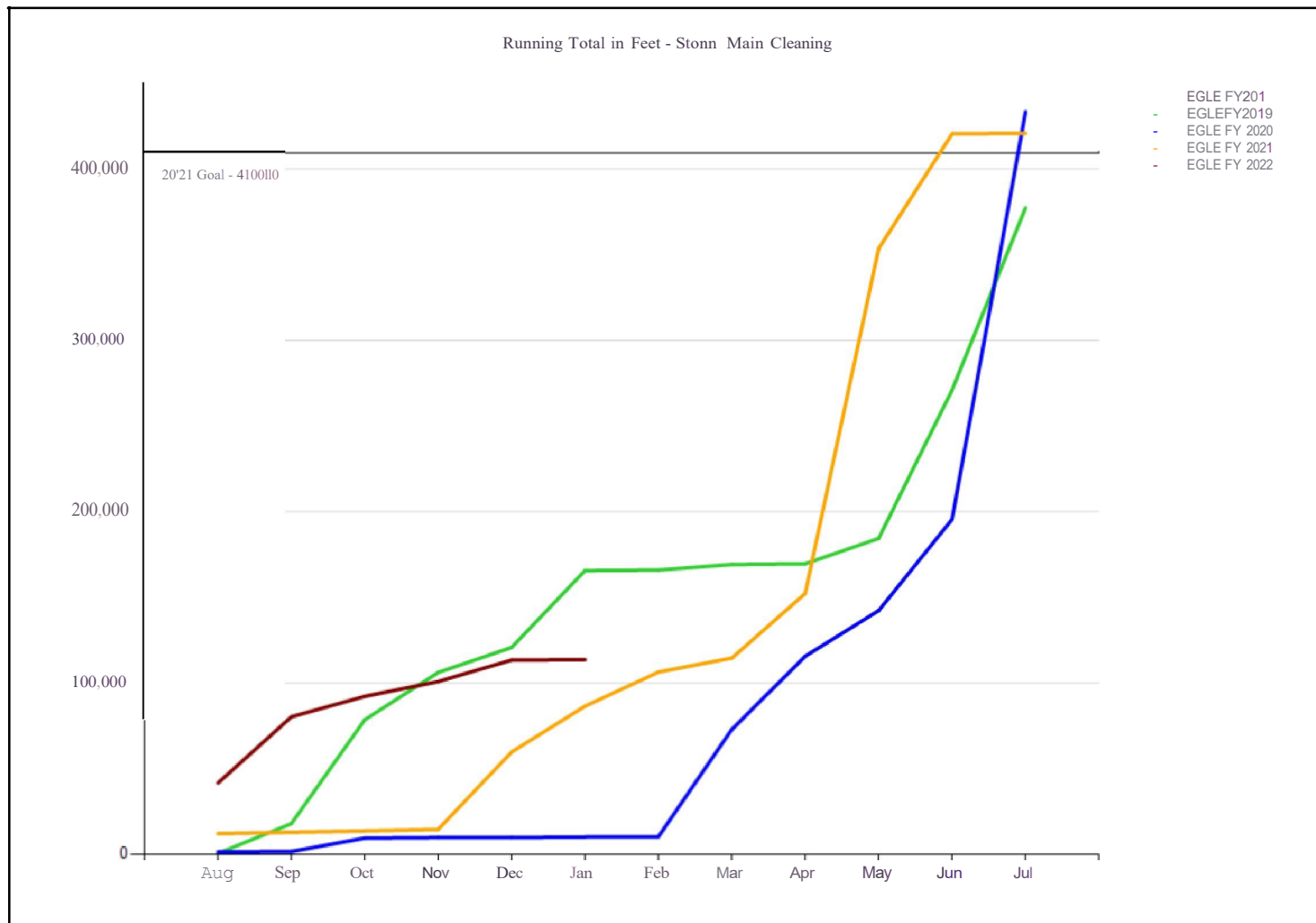


Goal #2 Performance Measure:



Goal #3 Performance Measure:





STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Stormwater (533)						
1010 - General Fund Operating						
701 - Personnel Services	770,178	791,112	822,209	846,668	855,036	856,056
751 - Supplies	7,250	7,250	7,250	7,250	7,250	8,250
800 - Other Services and Charges	952,757	1,039,618	828,382	1,495,018	1,354,186	1,373,438
970 - Capital Outlays	7,680	7,865	8,056	8,253	8,253	9,000
995 - Other Financing	37,705	38,745	40,024	41,345	42,709	44,118
Total For Expenditures	1,775,570	1,884,590	1,705,921	2,398,534	2,267,434	2,290,862
2020 - Major Streets						
701 - Personnel Services	287,664	288,304	301,790	311,321	316,590	318,510
751 - Supplies	32,145	28,995	29,995	29,995	29,995	29,995
800 - Other Services and Charges	289,572	299,485	308,745	319,053	329,171	339,876
970 - Capital Outlays	22,000	31,000	31,930	32,887	32,887	32,887
995 - Other Financing	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
Total For Expenditures	621,381	637,784	662,460	683,256	698,643	711,268

**Grand Rapids MI - FMS
Org Fund Budget Object Rollup Summary
Statement Of Operations**

Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
2030 - Local Streets						
701 - Personnel Services	452,326	475,253	496,925	514,588	523,646	527,625
751 - Supplies	30,030	34,534	31,242	35,570	36,637	37,736
800 - Other Services and Charges	312,144	351,496	361,081	373,069	385,667	398,899
970 - Capital Outlays	15,000	15,000	15,000	15,000	15,000	15,000
995 - Other Financing	-16,000	-16,000	-16,000	-16,000	-16,000	-16,000
Total For Expenditures	793,500	860,283	888,248	922,227	944,950	963,260
4010 - Capital Improvement						
970 - Capital Outlays	1,056,000	1,256,000	1,306,000	960,000	711,000	806,000
Total For Expenditures	1,056,000	1,256,000	1,306,000	960,000	711,000	806,000
Total For Stormwater	4,246,451	4,638,657	4,562,629	4,964,017	4,622,027	4,771,390

DEPARTMENT # 253 – CITY TREASURER

[City Treasurer](#)

OVERVIEW

The Treasurer's Office is responsible for accurate billing, collection, and distribution of summer and winter property taxes, special assessments, delinquent personal property taxes, and miscellaneous receivables. Another aspect of this work is the accurate and timely receipt of payments and cash management. Cash management includes banking, investment, and custodial activities related to City funds. As of June 30, 2021, the City of Grand Rapids has more than \$500M in bank accounts and investments. The breakdown consists of \$70M in bank accounts and \$450M in investments (reserve and bond monies). We actively manage the reserve funds and have contracted with two outside investment firms to manage a portion of our portfolio. The City's investment policy provides the guidelines for our investments and has received a certification of excellence from the Association of Public Treasurers of the United States and Canada.

The City of Grand Rapids is the local tax collecting authority for the City, Kent County, Grand Rapids Community College, Kent Intermediate School District, the Interurban Transit Partnership, Grand Rapids Public Schools, and other local school districts. Our work is more than just billing and collecting property taxes. Distributing the property taxes to the correct parties is essential to this organization having the funds to operate. As the City of Grand Rapids has grown and developed, the tax roll has become increasingly complex with 414 captured tax layers, 98 rate tables, 30 tax types, and 514 pages of reporting calculation details. Below is a breakdown of our tax structure.

2020 Property Tax Structure

1	Ad Valorem roll
>1	Renaissance Zone
>1	Smart Zone
New	Opportunity Zone
7	School Districts
16	Downtown Development Authority Districts
81	Brownfield Redevelopment Authorities
2	Local Development Finance Authorities
1	Tax Increment Finance Authority
6	Corridor Improvement Authorities
71	PILOTs (Payment in Lieu of Tax)

One aspect of our work is being the official yet unofficial "Parking Enforcement" bureau. We support the Parking Services department in the administration of collecting parking ticket revenue and as the point of contact for customers to appeal parking violations. Since a parking

violation is a fine levied, the Treasurer's staff works to collect the outstanding amounts. This may involve initiating civil suits or placing outstanding amounts with a collection agency.

Over the years, the Treasurer's office has worked diligently to use technology to automate payment processing as well as to negotiate for the lowest possible cost. Since the City focuses on full cost recovery, it is recognized the accepting payments via cash, check, or credit card is a cost of doing business. An industry standard is to charge a 3% convenience fee to customers paying with a credit card. We have found that this practice deters customers from using this payment method. The City Commission approved a process to absorb the fees with the exception being property taxes. This creative approach to solving a long-term issue has yielded a higher percentage of payments (78.19%) being made through an electronic channels for the City's four largest payment channels.

Revenue Sources

The Treasurer's Office is a General Fund department that is primarily funded out of property tax revenues. The City, by law, can and does collect a 1% administration fee on property taxes. The 1% fee amounts to roughly \$2.3M; 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. For FY 23, we are exploring the possibility of a shared services model with other municipalities by leveraging our expertise in certain areas.

One of the main functions in our office is the investment of surplus funds. There is an approved investment policy, investment managers, and one staff member (Investment Analyst) as part of the core operations. We follow the guidelines related to the safety of principal, investment liquidity, and investment yield, respectively. As part of the budgetary process, we create interest revenue projections based upon the outlook for the economy and the current investment environment. For FY 22 – 24, anticipated interest rates are 1.25%, 1.15%, and 1.50%. This projection was created in February 2022 and after significant economic events project a higher Fed funds rate. Based on our current portfolio, interest revenues during the same period are projected to be \$4.2M, \$4.4M, and \$5.8M.

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.

Expenditures

The departmental expenditures are primarily associated with personnel costs and credit card/bank processing fees. The administration of the City's tax roll (65,000+ parcels) with annual billing greater than \$240M consumes the largest part of our labor costs. Another significant amount of our time is centered around processing internal lockbox payments, daily cash balancing, posting activity to software systems, and

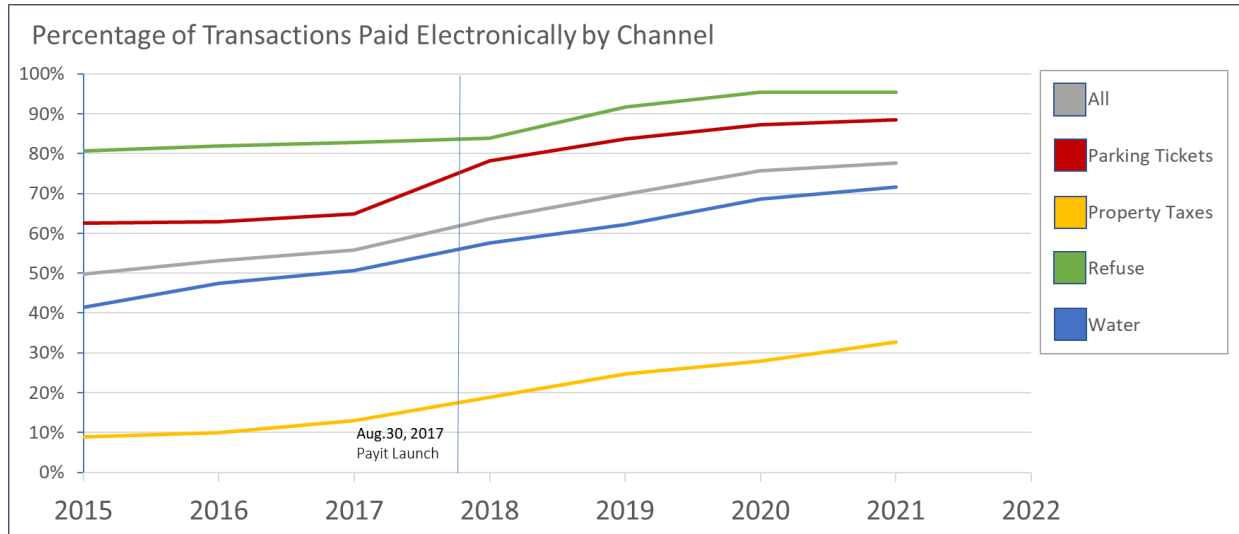
customer service. The Treasurer's office does pass costs back to the water, refuse, and parking services departments. Each year we work to analyze our overhead costs and properly allocation them based upon the A87 cost allocation model.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021 Actual	2022		2023 Target
					Target	Actual	
Goal #1: Add monthly payment option to GR Paylt for water customers.	GE.02 – Foster and maintain fiscal responsibility.	Yes or No	---	---	Yes	Yes	N/A
Goal #2: Restructure the City mailroom function to outsource the work.	GE.02 – Foster and maintain fiscal responsibility.	Yes/No/Maybe	---	---	Yes	Yes	N/A
Goal #3: Tracking electronic payments for changes in customer payment habits.	GE.02 – Foster and maintain fiscal responsibility.	---	Annually	+8.16%	+5.0%	+8.55%	+5.0%

CHARTS

Goal #3 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Treasurer (253)						
1010 - General Fund Operating						
701 - Personnel Services	1,799,688	1,753,572	1,841,183	1,906,828	1,929,273	1,937,628
751 - Supplies	18,000	16,500	16,800	17,100	17,400	17,700
800 - Other Services and Charges	573,867	613,519	626,574	611,123	627,299	643,869
970 - Capital Outlays	12,500	12,500	12,500	12,500	12,500	12,500
Total For Expenditures	2,404,055	2,396,091	2,497,057	2,547,551	2,586,472	2,611,697
2260 - Refuse Collection						
701 - Personnel Services	36,910	21,732	22,140	22,500	22,428	22,260
751 - Supplies	300	150	150	150	150	150
800 - Other Services and Charges	221,034	225,467	229,973	234,571	239,264	244,053
970 - Capital Outlays	150	150	150	150	150	150
Total For Expenditures	258,394	247,499	252,413	257,371	261,992	266,613
5910 - Water Operations						
701 - Personnel Services	153,582	120,470	126,209	131,122	132,480	132,432
751 - Supplies	3,500	1,500	1,500	1,500	1,500	1,500
800 - Other Services and Charges	887,272	902,857	921,211	939,829	959,080	979,061
970 - Capital Outlays	500	500	500	500	500	500
Total For Expenditures	1,044,854	1,025,327	1,049,420	1,072,951	1,093,560	1,113,493
Total For Treasurer	3,707,303	3,668,917	3,798,890	3,877,873	3,942,024	3,991,803

DEPARTMENT # 536 – WATER SYSTEM

[Water System](#)

OVERVIEW

Services

The Grand Rapids Water System (System) is the second-largest community water supply in Michigan, and Lake Michigan is its only water source. The Lake Michigan Filtration Plant, located in West Olive, Michigan, pumps an average of 36.7 million gallons per day. We monitor over 81,000 water accounts and serve roughly 320,000 customers. We maintain 1,270 miles of water distribution piping, 13,700 valves, 17 storages tanks, 13 pump stations, and 11,700 fire hydrants. The 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.

Priorities & Issues

The System continues to replace and finance lead service line replacements. In 2021, it replaced 302 lead services as part of construction and grant-funded projects. In 2022, it plans to replace over 1,000 lead services utilizing grants and capital funds. With more lead service line replacements planned, the System has a communication strategy in place to inform residents of their eligibility and next steps. However, it will continue implementing innovative strategies to enhance its processes and communication.

Similarly, it will continue to work on enhancing public relations by creating and implementing a Water Career Program, a partnership with the Grand Rapids Community College and Bay College. The program aims to increase community engagement, trust, and transparency by developing a program designed to educate school-age kids about the water industry. In addition, this program will assist the System in workforce recruitment in future years as it continues to experience an increase in retirements.

Revenue Sources

The System operates as an Enterprise Fund within the City, and costs of providing services are recovered primarily through user charges. A comprehensive annual rate study reviewing operating and capital costs by community, in conjunction with customer base variation and usage, calculates the recommended commodity and service rates.

Charges for Services account for the majority of revenue. This includes charges for Retail Water Service, 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

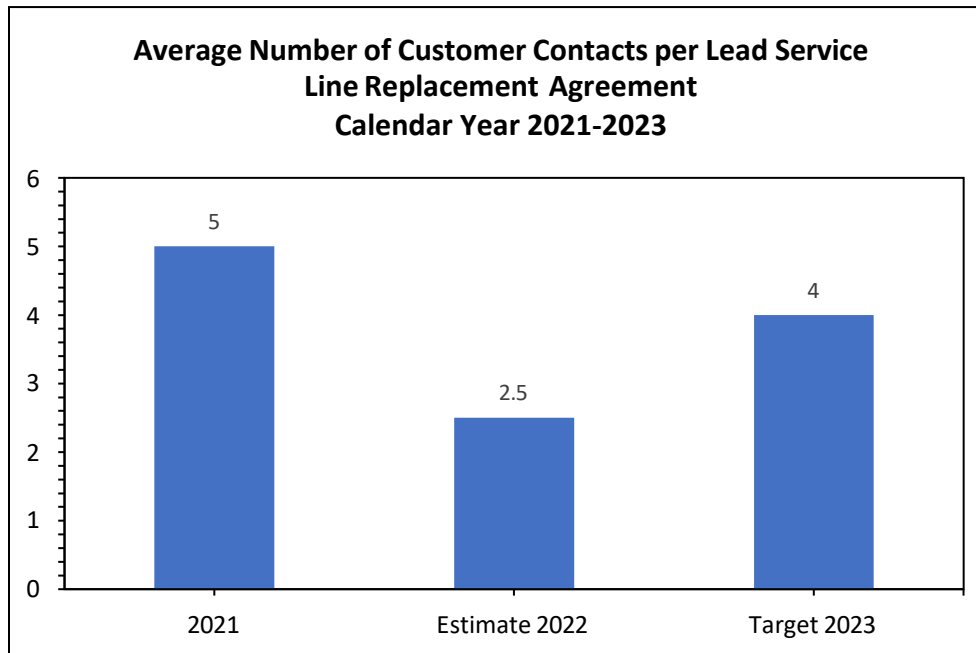
Other services and charges and personnel services account for most expenses at the System. This includes personnel costs, contractual service work at the Lake Michigan Filtration Plant, the System's assets, utilities, and A87 internal cost allocation. Debt service obligations account for the bulk of the remaining expenses, including supplies, other financings, and cash capital outlays.

GOALS & PERFORMANCE MEASURES

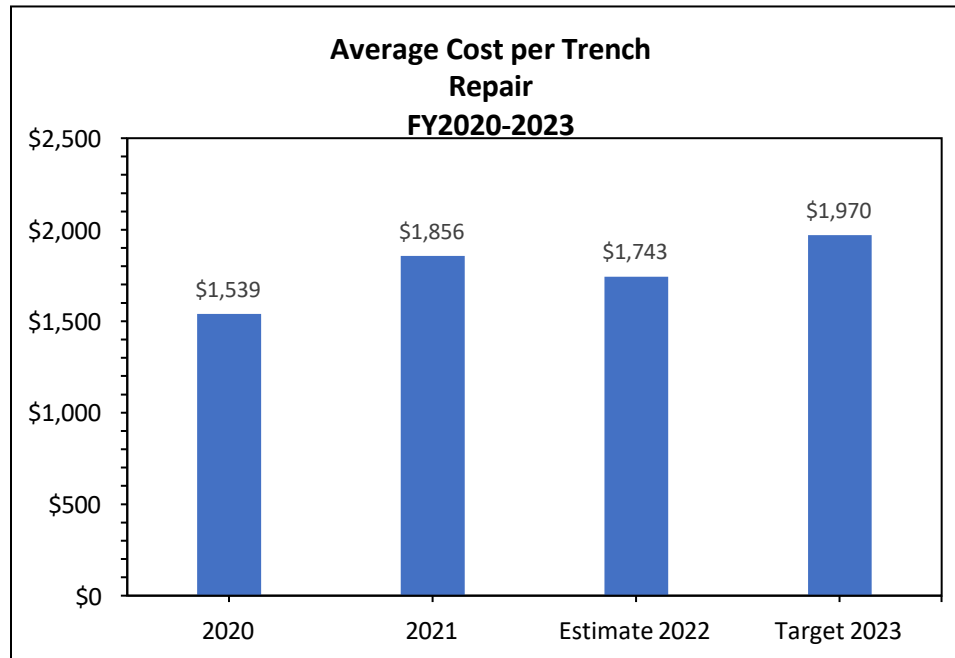
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021	2022		2023
				Actual	Target	Estimate	Target
Goal #1: Utilize OpenForms to increase staff efficiency when obtaining Lead Service Line Replacement Agreements. Action Plan: The System will continue implementing innovative strategies to enhance its processes and communication.	HE.03 – Protect and preserve our water resources	Average # of customer contacts per agreement	Annually	5	4.5	2.5	4
Goal #2: Maintain a 3% baseline cost increase for trench repairs. Action Plan: As of 2019, Public Works has performed most trench repairs within City limits, resulting in approximately \$500,000 in cost savings.	GE.02 – Foster and maintain fiscal sustainability	Average \$ per trench repair	Annually	1,856	1,913	1,743	1,970
Goal #3: Increase the System's participation at community events by 50%. Action Plan: The System continues to promote community outreach activities, but due to COVID, these activities have declined. In FY23, it plans to attend more Neighborhood Association meetings and other community organizations.	EC.02 – Develop a community engagement strategy across all City programs and initiatives	# of total community events in attendance	Annually	3	5	8	10

CHARTS

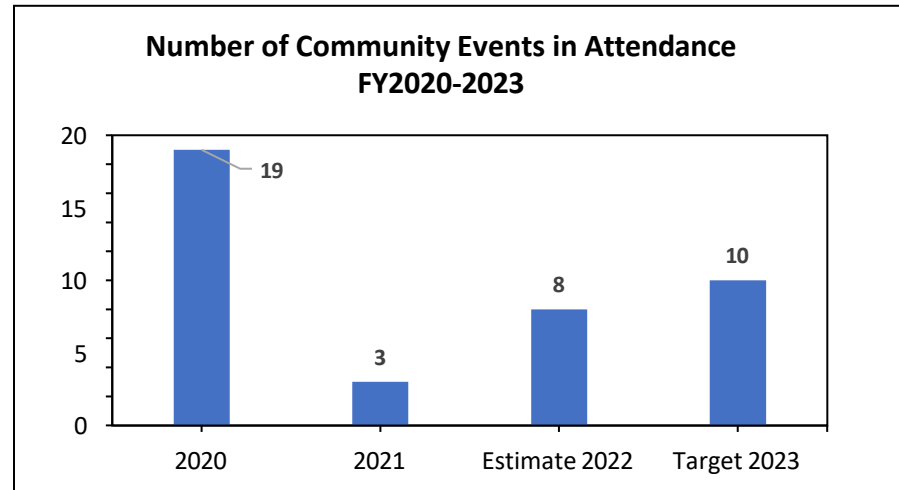
Goal #1 Performance Measure:



Goal #2 Performance Measure:



Goal #3 Performance Measure:



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Summary Statement Of Operations						
Organization	ADOPTED 2022	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Water (536)						
5910 - Water Operations						
701 - Personnel Services	13,283,249	13,533,913	14,132,103	14,618,455	14,810,141	14,878,905
751 - Supplies	3,288,635	4,182,805	4,355,426	4,500,008	4,684,445	4,862,138
800 - Other Services and Charges	16,514,391	14,464,578	15,546,256	16,417,609	16,568,795	15,902,725
970 - Capital Outlays	996,350	968,900	1,083,327	1,095,157	1,091,590	716,761
990 - Debt Service	6,332,679	6,684,884	6,538,668	6,391,464	6,212,854	5,940,042
995 - Other Financing	12,972,557	12,314,207	14,985,006	6,650,331	14,314,683	13,129,564
Total For Expenditures	53,387,861	52,149,287	56,640,786	49,673,024	57,682,508	55,430,135
5911 - Water Replacement						
970 - Capital Outlays	14,004,000	13,313,000	16,044,000	7,756,500	15,445,000	14,244,000
Total For Expenditures	14,004,000	13,313,000	16,044,000	7,756,500	15,445,000	14,244,000
5912 - Water Improvement						
970 - Capital Outlays	15,691,000	32,099,000	9,526,000	10,240,000	9,292,500	5,000,000
Total For Expenditures	15,691,000	32,099,000	9,526,000	10,240,000	9,292,500	5,000,000
Total For Water	83,082,861	97,561,287	82,210,786	67,669,524	82,420,008	74,674,135



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CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2023 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code	Budget Object Name	Department Number	Department Name	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
401	Taxes	4020	Real Property Taxes	253	Treasurer	\$ 12,228,738	\$ 12,570,049	\$ 12,870,792	\$ 13,153,090	\$ 13,441,598
		4100	Personal Property Taxes	253	Treasurer	\$ 1,046,843	\$ 973,806	\$ 973,806	\$ 973,806	\$ 973,806
		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	\$ 139,850	\$ 139,850	\$ 139,850	\$ 139,850	\$ 139,850
		4260	Payment In Lieu of Taxes	253	Treasurer	\$ 65,088	\$ 65,739	\$ 66,397	\$ 67,061	\$ 67,731
				261	General Administration	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
		4370	Industrial Facilities Tax	253	Treasurer	\$ 21,893	\$ 21,893	\$ 21,893	\$ 21,893	\$ 21,893
		4380	City Income Taxes	255	Income Tax	\$ 96,599,113	\$ 99,236,905	\$ 101,946,026	\$ 104,729,652	\$ 107,871,542
		4381	City Income Taxes - Compliance	255	Income Tax	\$ 8,298,400	\$ 6,621,360	\$ 4,953,000	\$ 4,116,700	\$ 4,116,700
		4382	City Income Tax Refunds	255	Income Tax	(\$ 15,189,080)	(\$ 15,603,842)	(\$ 16,029,819)	(\$ 16,467,512)	(\$ 16,961,537)
		4384	City Income Tax Penalties and Interest	255	Income Tax	\$ 591,354	\$ 607,502	\$ 624,086	\$ 641,127	\$ 660,361
		4450	Penalty & Interest on Property Taxes	253	Treasurer	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150
		4470	Property Tax Administration Fee	253	Treasurer	\$ 2,523,556	\$ 2,616,692	\$ 2,689,338	\$ 2,764,163	\$ 2,841,233
	Taxes Total					\$ 106,363,780	\$ 107,287,979	\$ 108,293,394	\$ 110,177,855	\$ 113,211,202
450	Licenses & Permits	4760	Miscellaneous Licenses	215	Clerk	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
		4770	Cable TV Franchise Fees	261	General Administration	\$ 1,617,590	\$ 1,539,175	\$ 1,464,561	\$ 1,393,564	\$ 1,326,009
		4810	Cannabis Licenses	215	Clerk	\$ 315,000	\$ 486,500	\$ 560,000	\$ 560,000	\$ 560,000
		4908	Miscellaneous Permits	172	Executive Office	\$ 53,626	\$ 53,626	\$ 53,626	\$ 53,626	\$ 53,626
				701	Planning	\$ 148,900	\$ 157,800	\$ 161,000	\$ 162,600	\$ 164,200
		4924	Alarm Permits	301	Police	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
		4934	LUDS Permits-Land & Use Develop	533	Stormwater	\$ 241,846	\$ 249,827	\$ 258,071	\$ 266,588	\$ 275,385
	Licenses & Permits Total					\$ 2,447,962	\$ 2,558,928	\$ 2,569,258	\$ 2,508,378	\$ 2,451,220
501	Federal Grants	5280	Federal Grants-Other	261	General Administration	\$ 9,185,000	\$ 6,600,000	\$	\$	\$
	Federal Grants Total					\$ 9,185,000	\$ 6,600,000	\$	\$	\$
539	State Grants	4390	Cannabis Tax	261	General Administration	\$ 523,345	\$ 648,754	\$ 441,153	\$ 449,976	\$ 458,976
		5501	MI Dept of Justice	301	Police	\$ 13,186	\$ 13,186	\$ 13,186	\$ 13,186	\$ 13,186
		5730	Local Community Stabilization Share	253	Treasurer	\$ 275,766	\$ 275,766	\$ 275,766	\$ 275,766	\$ 275,766
		5741	Sales & Use Tax	261	General Administration	\$ 22,174,622	\$ 22,498,510	\$ 22,827,905	\$ 23,162,899	\$ 23,503,587
		5743	Liquor Licenses	301	Police	\$ 208,300	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
		5744	Fire Protect-State Owned Build	336	Fire	\$ 572,684	\$ 563,568	\$ 555,115	\$ 522,752	\$ 522,752
	State Grants Total					\$ 23,767,903	\$ 24,221,784	\$ 24,335,125	\$ 24,646,579	\$ 24,996,267
580	Contribution from Local Units	5804	Kent County-Misc & PSAP 911	325	Dispatch	\$ 2,059,656	\$ 2,055,406	\$ 2,051,164	\$ 2,046,931	\$ 2,042,707
				325	Dispatch	\$ 2,200	\$ 2,266	\$ 2,334	\$ 2,404	\$ 2,476
				698	Our Community's Children	\$ 74,337	\$ 79,608	\$ 81,564	\$ 83,304	\$ 84,750
	Contribution from Local Units Total					\$ 2,136,193	\$ 2,137,280	\$ 2,135,062	\$ 2,132,639	\$ 2,129,933
600	Charges for Services	6131	Processing Fees	215	Clerk	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
				257	Assessor	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
		6133	Management Fee	257	Assessor	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6161	Planning Commission Review Fees	701	Planning	\$ 265,100	\$ 284,600	\$ 287,600	\$ 314,100	\$ 325,600
		6166	LUDS Fee-Land Use & Develop	533	Stormwater	\$ 48,207	\$ 49,798	\$ 51,441	\$ 53,139	\$ 54,892
				701	Planning	\$ 74,127	\$ 78,600	\$ 80,200	\$ 81,000	\$ 81,800
		6167	LUDS Enforcement Fees	533	Stormwater	\$ 24,205	\$ 25,004	\$ 25,829	\$ 26,681	\$ 27,562
		6172	False Alarm Fines-Fees	301	Police	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		6174	Police Records-Reproc Fees	301	Police	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
		6193	Zoning, Noise, Parking-Zoning Appeal	701	Planning	\$ 22,500	\$ 23,900	\$ 24,400	\$ 24,600	\$ 24,900
		6195	Historic Preservation-Other Fee	701	Planning	\$ 10,600	\$ 11,200	\$ 11,400	\$ 11,500	\$ 11,600
		6197	Nuisance Fees	733	Code Compliance	\$ 79,599	\$ 81,986	\$ 84,447	\$ 86,980	\$ 89,588
		6199	Housing Fees-Lienable	733	Code Compliance	\$ 2,185,658	\$ 2,251,227	\$ 2,318,765	\$ 2,388,328	\$ 2,459,978
		6201	Investment-Cash Mgmt Fees	253	Treasurer	\$ 400,000	\$ 405,000	\$ 410,000	\$ 415,000	\$ 420,000
		6260	Service Fees-General	101	City Commission	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
				172	Executive Office	\$ 63,725	\$ 63,725	\$ 63,725	\$ 63,725	\$ 63,725
				191	Comptroller	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
				215	Clerk	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
				253	Treasurer	\$ 20,000	\$ 19,000	\$ 18,000	\$ 17,000	\$ 16,000
				257	Assessor	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
				261	General Administration	\$ 117,513	\$ 118,467	\$ 119,437	\$ 120,425	\$ 121,430
				266	Attorney	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500

CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2023 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code	Budget Object Name	Department Number	Department Name	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
				301	Police	\$ 60,250	\$ 82,995	\$ 62,683	\$ 85,477	\$ 65,217
				336	Fire	\$ 322,883	\$ 336,066	\$ 349,760	\$ 363,986	\$ 377,945
				701	Planning	\$ 214,889	\$ 176,142	\$ 183,842	\$ 196,846	\$ 187,591
				701	Planning	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
		6262	Data Processing Service Charges	257	Assessor	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		6273	Housing-Zoning	701	Planning	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
				733	Code Compliance	\$ 46,048	\$ 47,429	\$ 48,852	\$ 50,318	\$ 51,827
		6275	Housing-Code Enforcement Fees	733	Code Compliance	\$ 5,235	\$ 5,392	\$ 5,553	\$ 5,720	\$ 5,892
		6276	Housing-Housing Appeal Fee	733	Code Compliance	\$ 4,415	\$ 4,547	\$ 4,683	\$ 4,824	\$ 4,969
		6310	Street-Expressway Lighting Main	448	Street Lighting	\$ 1,025	\$ 1,056	\$ 1,087	\$ 1,120	\$ 1,154
		6312	Street Lighting Services	448	Street Lighting	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531	\$ 69,556
		6314	Communication Infrs-User Fees & Permits	448	Street Lighting	\$ 1,903,400	\$ 1,960,502	\$ 2,019,317	\$ 2,079,897	\$ 2,142,293
		6332	Special Event Billings Labor	172	Executive Office	\$ 9,531	\$ 9,531	\$ 9,531	\$ 9,531	\$ 9,531
				301	Police	\$ 640,573	\$ 731,034	\$ 745,655	\$ 760,568	\$ 775,779
		6333	Special Event Services	172	Executive Office	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
		6340	A-87 Revenue	261	General Administration	\$ 7,146,086	\$ 6,657,147	\$ 6,790,294	\$ 6,926,096	\$ 7,064,618
				694	Community Development Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
		6423	Sale of Scrap Material	448	Street Lighting	\$ 2,700	\$ 2,781	\$ 2,864	\$ 2,950	\$ 3,039
		6425	Electric Power Dist-Gas Aggregate	448	Street Lighting	\$ 1,018,470	\$ 1,049,024	\$ 1,080,495	\$ 1,112,910	\$ 1,146,297
			Charges for Services Total			\$ 15,081,939	\$ 14,878,207	\$ 15,223,824	\$ 15,628,652	\$ 15,961,183
655	Fines & Forfeitures	6581	Parking Fines	253	Treasurer	\$ 2,000,000	\$ 2,050,000	\$ 2,100,000	\$ 2,150,000	\$ 2,200,000
				301	Police	\$ 239,600	\$ 265,000	\$ 270,000	\$ 270,000	\$ 270,000
			Fines & Forfeitures Total			\$ 2,239,600	\$ 2,315,000	\$ 2,370,000	\$ 2,420,000	\$ 2,470,000
664	Investment Income & Rentals	6651	Interest on Investment	253	Treasurer	\$ 776,756	\$ 1,018,275	\$ 1,404,706	\$ 1,597,921	\$ 1,839,441
		6671	Rentals-Facilities	172	Executive Office	\$ 58,934	\$ 58,934	\$ 58,934	\$ 58,934	\$ 58,934
		6673	Rentals-Equipment	172	Executive Office	\$ 41,220	\$ 41,220	\$ 41,220	\$ 41,220	\$ 41,220
			Investment Income & Rentals Total			\$ 876,910	\$ 1,118,429	\$ 1,504,860	\$ 1,698,075	\$ 1,939,595
671	Other Revenues	6723	Interest-Penalties on Special Assessment	253	Treasurer	\$ 85,000	\$ 80,000	\$ 75,000	\$ 70,000	\$ 70,000
		6743	Restricted Contributions	172	Executive Office	\$ 110,000	\$	\$	\$	\$
				261	General Administration	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
				271	Admin Services Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		6761	Reimbursements	191	Comptroller	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
				212	Fiscal Services	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
				301	Police	\$ 222,240	\$ 266,712	\$ 65,778	\$ 24,000	\$
		6769	Reimbursement-Special Elections	215	Clerk	\$	\$	\$	\$ 175,000	\$
		6771	Claims-Damage-Accident Billings	301	Police	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
				448	Street Lighting	\$ 37,147	\$ 38,261	\$ 39,409	\$ 40,592	\$ 41,809
		6871	Refunds-Rebates	261	General Administration	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350
				301	Police	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,237
				257	Assessor	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
				301	Police	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
				733	Code Compliance	\$ 147	\$ 152	\$ 156	\$ 161	\$ 166
		6922	Non-Sufficient Funds Check Charge	253	Treasurer	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
			Other Revenues Total			\$ 555,484	\$ 486,375	\$ 281,899	\$ 411,621	\$ 214,162
695	Other Financing Sources	6991	Operating Transfers-Subsidy	172	Executive Office	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
				733	Code Compliance	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688	\$ 1,368,688
				301	Police	\$ 130,592	\$ 132,532	\$ 134,534	\$ 136,536	\$ 138,600
				701	Planning	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
			Other Financing Sources Total			\$ 1,644,280	\$ 1,646,220	\$ 1,648,222	\$ 1,650,224	\$ 1,652,288
Grand Total						\$ 164,299,051	\$ 163,250,202	\$ 158,361,644	\$ 161,274,023	\$ 165,025,850

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2023 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Code	Budget Object Name	Budget Object Rollup Code	Budget Object Rollup Name	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
101	City Commission	6260	Service Fees-General	600	Charges for Services	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	City Commission Total					\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
		4908	Miscellaneous Permits	450	Licenses & Permits	\$ 53,626	\$ 53,626	\$ 53,626	\$ 53,626	\$ 53,626
		6260	Service Fees-General	600	Charges for Services	\$ 63,725	\$ 63,725	\$ 63,725	\$ 63,725	\$ 63,725
		6332	Special Event Billings Labor	600	Charges for Services	\$ 9,531	\$ 9,531	\$ 9,531	\$ 9,531	\$ 9,531
		6333	Special Event Services	600	Charges for Services	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
		6671	Rentals-Facilities	664	Investment Income & Rentals	\$ 58,934	\$ 58,934	\$ 58,934	\$ 58,934	\$ 58,934
		6673	Rentals-Equipment	664	Investment Income & Rentals	\$ 41,220	\$ 41,220	\$ 41,220	\$ 41,220	\$ 41,220
		6743	Restricted Contributions	671	Other Revenues	\$ 110,000	\$	\$	\$	\$
		6991	Operating Transfers-Subsidy	695	Other Financing Sources	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
	Executive Office Total					\$ 552,036	\$ 442,036	\$ 442,036	\$ 442,036	\$ 442,036
191	Comptroller	6260	Service Fees-General	600	Charges for Services	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
		6761	Reimbursements	671	Other Revenues	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Comptroller Total					\$ 2,850	\$ 2,850	\$ 2,850	\$ 2,850	\$ 2,850
212	Fiscal Services	6761	Reimbursements	671	Other Revenues	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	Fiscal Services Total					\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
215	Clerk	4760	Miscellaneous Licenses	450	Licenses & Permits	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
		4810	Cannabis Licenses	450	Licenses & Permits	\$ 315,000	\$ 486,500	\$ 560,000	\$ 560,000	\$ 560,000
		6131	Processing Fees	600	Charges for Services	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
		6260	Service Fees-General	600	Charges for Services	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
		6769	Reimbursement-Special Elections	671	Other Revenues	\$	\$	\$	\$ 175,000	\$
	Clerk Total					\$ 442,500	\$ 619,000	\$ 692,500	\$ 867,500	\$ 692,500
253	Treasurer	4020	Real Property Taxes	401	Taxes	\$ 12,228,738	\$ 12,570,049	\$ 12,870,792	\$ 13,153,090	\$ 13,441,598
		4100	Personal Property Taxes	401	Taxes	\$ 1,046,843	\$ 973,806	\$ 973,806	\$ 973,806	\$ 973,806
		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	\$ 139,850	\$ 139,850	\$ 139,850	\$ 139,850	\$ 139,850
		4260	Payment In Lieu of Taxes	401	Taxes	\$ 65,088	\$ 65,739	\$ 66,397	\$ 67,061	\$ 67,731
		4370	Industrial Facilities Tax	401	Taxes	\$ 21,893	\$ 21,893	\$ 21,893	\$ 21,893	\$ 21,893
		4450	Penalty & Interest on Property Taxes	401	Taxes	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150
		4470	Property Tax Administration Fee	401	Taxes	\$ 2,523,556	\$ 2,616,692	\$ 2,689,338	\$ 2,764,163	\$ 2,841,233
		5730	Local Community Stabilization Share	539	State Grants	\$ 275,766	\$ 275,766	\$ 275,766	\$ 275,766	\$ 275,766
		6201	Investment-Cash Mgmt Fees	600	Charges for Services	\$ 400,000	\$ 405,000	\$ 410,000	\$ 415,000	\$ 420,000
		6260	Service Fees-General	600	Charges for Services	\$ 20,000	\$ 19,000	\$ 18,000	\$ 17,000	\$ 16,000
		6581	Parking Fines	655	Fines & Forfeitures	\$ 2,000,000	\$ 2,050,000	\$ 2,100,000	\$ 2,150,000	\$ 2,200,000
		6651	Interest on Investment	664	Investment Income & Rentals	\$ 776,756	\$ 1,018,275	\$ 1,404,706	\$ 1,597,921	\$ 1,839,441
		6723	Interest-Penalties on Special Assessment	671	Other Revenues	\$ 85,000	\$ 80,000	\$ 75,000	\$ 70,000	\$ 70,000
		6922	Non-Sufficient Funds Check Charge	671	Other Revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Treasurer Total					\$ 19,605,515	\$ 20,258,095	\$ 21,067,573	\$ 21,667,575	\$ 22,329,343
255	Income Tax	4380	City Income Taxes	401	Taxes	\$ 96,599,113	\$ 99,236,905	\$ 101,946,026	\$ 104,729,652	\$ 107,871,542
		4381	City Income Taxes - Compliance	401	Taxes	\$ 8,298,400	\$ 6,621,360	\$ 4,953,000	\$ 4,116,700	\$ 4,116,700
		4382	City Income Tax Refunds	401	Taxes	(\$ 15,189,080)	(\$ 15,603,842)	(\$ 16,029,819)	(\$ 16,467,512)	(\$ 16,961,537)
		4384	City Income Tax Penalties and Interest	401	Taxes	\$ 591,354	\$ 607,502	\$ 624,086	\$ 641,127	\$ 660,361
	Income Tax Total					\$ 90,299,787	\$ 90,861,925	\$ 91,493,293	\$ 93,019,967	\$ 95,687,066
257	Assessor	6131	Processing Fees	600	Charges for Services	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
		6133	Management Fee	600	Charges for Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6260	Service Fees-General	600	Charges for Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6262	Data Processing Service Charges	600	Charges for Services	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		6901	Miscellaneous Other Revenue	671	Other Revenues	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
	Assessor Total					\$ 31,350	\$ 31,350	\$ 31,350	\$ 31,350	\$ 31,350
261	General Administration	4260	Payment In Lieu of Taxes	401	Taxes	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
		4390	Cannabis Tax	539	State Grants	\$ 523,345	\$ 648,754	\$ 441,153	\$ 449,976	\$ 458,976
		4770	Cable TV Franchise Fees	450	Licenses & Permits	\$ 1,617,590	\$ 1,539,175	\$ 1,464,561	\$ 1,393,564	\$ 1,326,009
		5280	Federal Grants-Other	501	Federal Grants	\$ 9,185,000	\$ 6,600,000	\$	\$	\$
		5741	Sales & Use Tax	539	State Grants	\$ 22,174,622	\$ 22,498,510	\$ 22,827,905	\$ 23,162,899	\$ 23,503,587
		6260	Service Fees-General	600	Charges for Services	\$ 117,513	\$ 118,467	\$ 119,437	\$ 120,425	\$ 121,430
		6340	A-87 Revenue	600	Charges for Services	\$ 7,146,086	\$ 6,657,147	\$ 6,790,294	\$ 6,926,096	\$ 7,064,618
		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					\$ 40,791,506	\$ 38,089,403	\$ 31,670,700	\$ 32,080,310	\$ 32,501,970

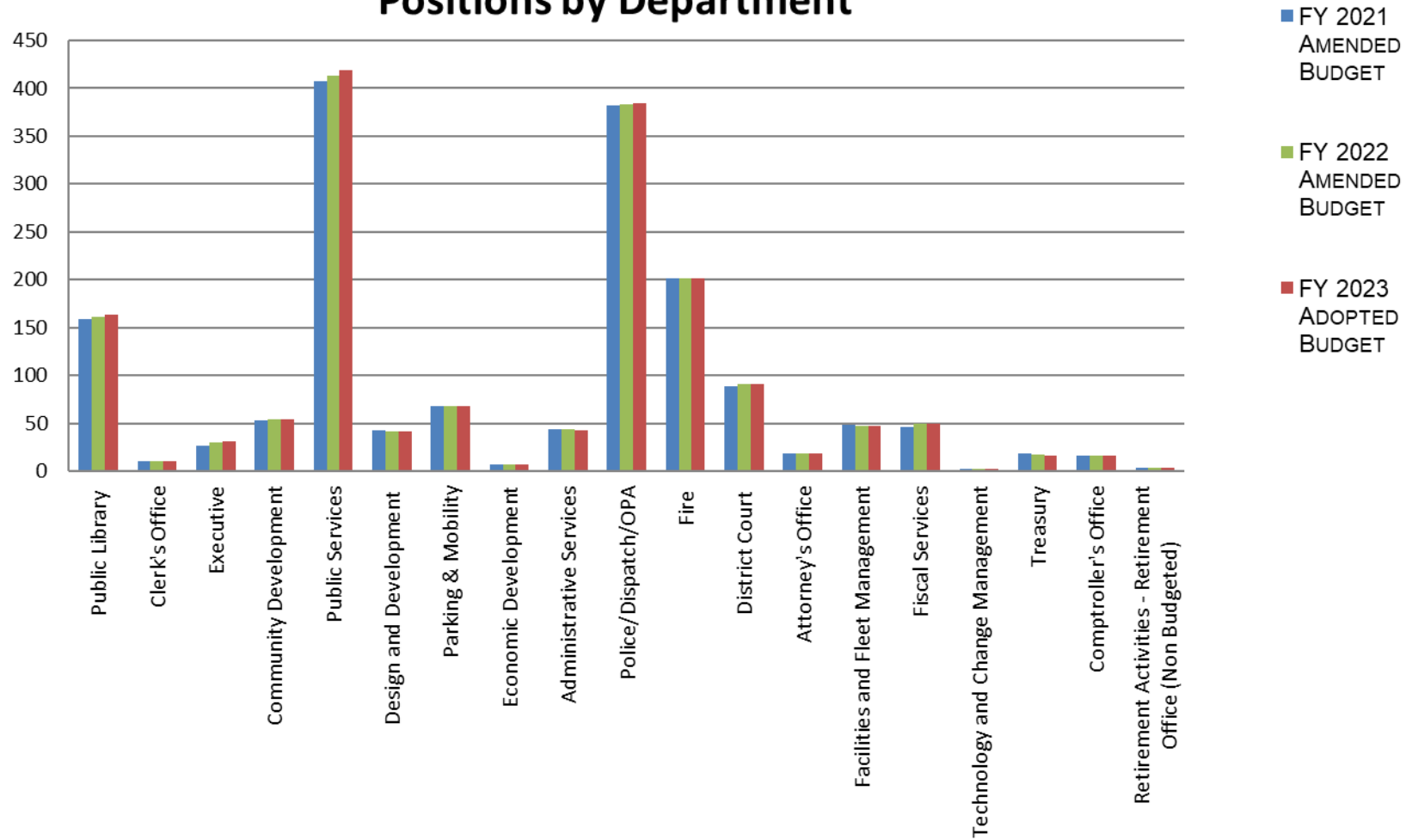
CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2023 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Code	Budget Object Name	Budget Object Rollup Code	Budget Object Rollup Name	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
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
		6743	Restricted Contributions	671	Other Revenues	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Admin Services Support Total					\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
301	Police	4924	Alarm Permits	450	Licenses & Permits	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
		5501	MI Dept of Justice	539	State Grants	\$ 13,186	\$ 13,186	\$ 13,186	\$ 13,186	\$ 13,186
		5743	Liquor Licenses	539	State Grants	\$ 208,300	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
		6172	False Alarm Fines-Fees	600	Charges for Services	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		6174	Police Records-Reproc Fees	600	Charges for Services	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
		6260	Service Fees-General	600	Charges for Services	\$ 60,250	\$ 82,995	\$ 62,683	\$ 85,477	\$ 65,217
		6332	Special Event Billings Labor	600	Charges for Services	\$ 640,573	\$ 731,034	\$ 745,655	\$ 760,568	\$ 775,779
		6581	Parking Fines	655	Fines & Forfeitures	\$ 239,600	\$ 265,000	\$ 270,000	\$ 270,000	\$ 270,000
		6761	Reimbursements	671	Other Revenues	\$ 222,240	\$ 266,712	\$ 65,778	\$ 24,000	\$
		6771	Claims-Damage-Accident Billings	671	Other Revenues	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
		6871	Refunds-Rebates	671	Other Revenues	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,237
		6901	Miscellaneous Other Revenue	671	Other Revenues	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
		6995	Operating Transfers-Misc	695	Other Financing Sources	\$ 130,592	\$ 132,532	\$ 134,534	\$ 136,536	\$ 138,600
	Police Total					\$ 1,672,741	\$ 1,872,759	\$ 1,673,442	\$ 1,671,685	\$ 1,645,019
325	Dispatch	5804	Kent County-Misc & PSAP 911	580	Contribution from Local Units	\$ 2,059,656	\$ 2,055,406	\$ 2,051,164	\$ 2,046,931	\$ 2,042,707
		5806	Other Local Programs	580	Contribution from Local Units	\$ 2,200	\$ 2,266	\$ 2,334	\$ 2,404	\$ 2,476
	Dispatch Total					\$ 2,061,856	\$ 2,057,672	\$ 2,053,498	\$ 2,049,335	\$ 2,045,183
336	Fire	5744	Fire Protect-State Owned Build	539	State Grants	\$ 572,684	\$ 563,568	\$ 555,115	\$ 522,752	\$ 522,752
		6260	Service Fees-General	600	Charges for Services	\$ 322,883	\$ 336,066	\$ 349,760	\$ 363,986	\$ 377,945
	Fire Total					\$ 895,567	\$ 899,634	\$ 904,875	\$ 886,738	\$ 900,697
		6310	Street-Expressway Lighting Main	600	Charges for Services	\$ 1,025	\$ 1,056	\$ 1,087	\$ 1,120	\$ 1,154
		6312	Street Lighting Services	600	Charges for Services	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531	\$ 69,556
		6314	Communication Infras-User Fees & Permits	600	Charges for Services	\$ 1,903,400	\$ 1,960,502	\$ 2,019,317	\$ 2,079,897	\$ 2,142,293
		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	\$ 1,018,470	\$ 1,049,024	\$ 1,080,495	\$ 1,112,910	\$ 1,146,297
		6771	Claims-Damage-Accident Billings	671	Other Revenues	\$ 37,147	\$ 38,261	\$ 39,409	\$ 40,592	\$ 41,809
	Street Lighting Total					\$ 3,024,542	\$ 3,115,278	\$ 3,208,736	\$ 3,305,000	\$ 3,404,148
533	Stormwater	4934	LUDS Permits-Land & Use Develop	450	Licenses & Permits	\$ 241,846	\$ 249,827	\$ 258,071	\$ 266,588	\$ 275,385
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	\$ 48,207	\$ 49,798	\$ 51,441	\$ 53,139	\$ 54,892
		6167	LUDS Enforcement Fees	600	Charges for Services	\$ 24,205	\$ 25,004	\$ 25,829	\$ 26,681	\$ 27,562
	Stormwater Total					\$ 314,258	\$ 324,629	\$ 335,341	\$ 346,408	\$ 357,839
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	5806	Other Local Programs	580	Contribution from Local Units	\$ 74,337	\$ 79,608	\$ 81,564	\$ 83,304	\$ 84,750
	Our Community's Children Total					\$ 74,337	\$ 79,608	\$ 81,564	\$ 83,304	\$ 84,750
701	Planning	4908	Miscellaneous Permits	450	Licenses & Permits	\$ 148,900	\$ 157,800	\$ 161,000	\$ 162,600	\$ 164,200
		6161	Planning Commission Review Fees	600	Charges for Services	\$ 265,100	\$ 284,600	\$ 287,600	\$ 314,100	\$ 325,600
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	\$ 74,127	\$ 78,600	\$ 80,200	\$ 81,000	\$ 81,800
		6193	Zoning, Noise, Parking-Zoning Appeal	600	Charges for Services	\$ 22,500	\$ 23,900	\$ 24,400	\$ 24,600	\$ 24,900
		6195	Historic Preservation-Other Fee	600	Charges for Services	\$ 10,600	\$ 11,200	\$ 11,400	\$ 11,500	\$ 11,600
		6260	Service Fees-General	600	Charges for Services	\$ 214,889	\$ 176,142	\$ 183,842	\$ 196,846	\$ 187,591
		6261	Administration Services	600	Charges for Services	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
		6273	Housing-Zoning	600	Charges for Services	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
		6995	Operating Transfers-Misc	695	Other Financing Sources	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Planning Total					\$ 761,116	\$ 757,242	\$ 793,442	\$ 835,646	\$ 840,691
733	Code Compliance	6197	Nuisance Fees	600	Charges for Services	\$ 79,599	\$ 81,986	\$ 84,447	\$ 86,980	\$ 89,588
		6199	Housing Fees-Lienable	600	Charges for Services	\$ 2,185,658	\$ 2,251,227	\$ 2,318,765	\$ 2,388,328	\$ 2,459,978
		6273	Housing-Zoning	600	Charges for Services	\$ 46,048	\$ 47,429	\$ 48,852	\$ 50,318	\$ 51,827
		6275	Housing-Code Enforcement Fees	600	Charges for Services	\$ 5,235	\$ 5,392	\$ 5,553	\$ 5,720	\$ 5,892
		6276	Housing-Housing Appeal Fee	600	Charges for Services	\$ 4,415	\$ 4,547	\$ 4,683	\$ 4,824	\$ 4,969
		6901	Miscellaneous Other Revenue	671	Other Revenues	\$ 147	\$ 152	\$ 156	\$ 161	\$ 166
		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					\$ 3,689,790	\$ 3,759,421	\$ 3,831,144	\$ 3,905,019	\$ 3,981,108
Grand Total						\$ 164,299,051	\$ 163,250,202	\$ 158,361,644	\$ 161,274,023	\$ 165,025,850

City of Grand Rapids
AUTHORIZED POSITIONS BY DEPARTMENT
FY2023-FY2027 Fiscal Plan

DEPT		FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	Change
A110	Public Library	159.0	161.0	163.0	2.0
A120	Clerk's Office	11.0	11.0	11.0	-
A130	Executive	26.0	30.0	31.0	1.0
B210	Community Development	53.0	54.0	54.0	-
B220	Public Services	407.0	413.0	419.0	6.0
C310	Design and Development	43.0	42.0	42.0	-
C335	Parking & Mobility	68.0	68.0	68.0	-
C340	Economic Development	7.0	7.0	7.0	-
D420	Administrative Services	44.0	44.0	43.0	(1.0)
E510	Police/Dispatch/OPA	382.0	383.0	384.0	1.0
E520	Fire	201.0	201.0	201.0	-
E530	District Court	89.0	91.0	91.0	-
E540	Attorney's Office	18.0	18.0	18.0	-
F610	Facilities and Fleet Management	48.0	47.0	47.0	-
F620	Fiscal Services	46.0	50.0	50.0	-
F630	Technology and Change Management	2.0	2.0	2.0	-
F640	Treasury	18.0	17.0	16.0	(1.0)
F650	Comptroller's Office	16.0	16.0	16.0	-
G110	Retirement Activities - Retirement Office (Non Budgeted)	4.0	4.0	4.0	-
Grand Total Positions (Full Time and Permanent Part-time)		1,642.0	1,659.0	1,667.0	8.0
RECONCILIATION to FTEs:					
	Less Dispatch Part-time			(2.0)	
	Less Court Part-time			(7.0)	
	Less Library Part-time			(53.0)	
	TOTAL FTEs			1,605.0	

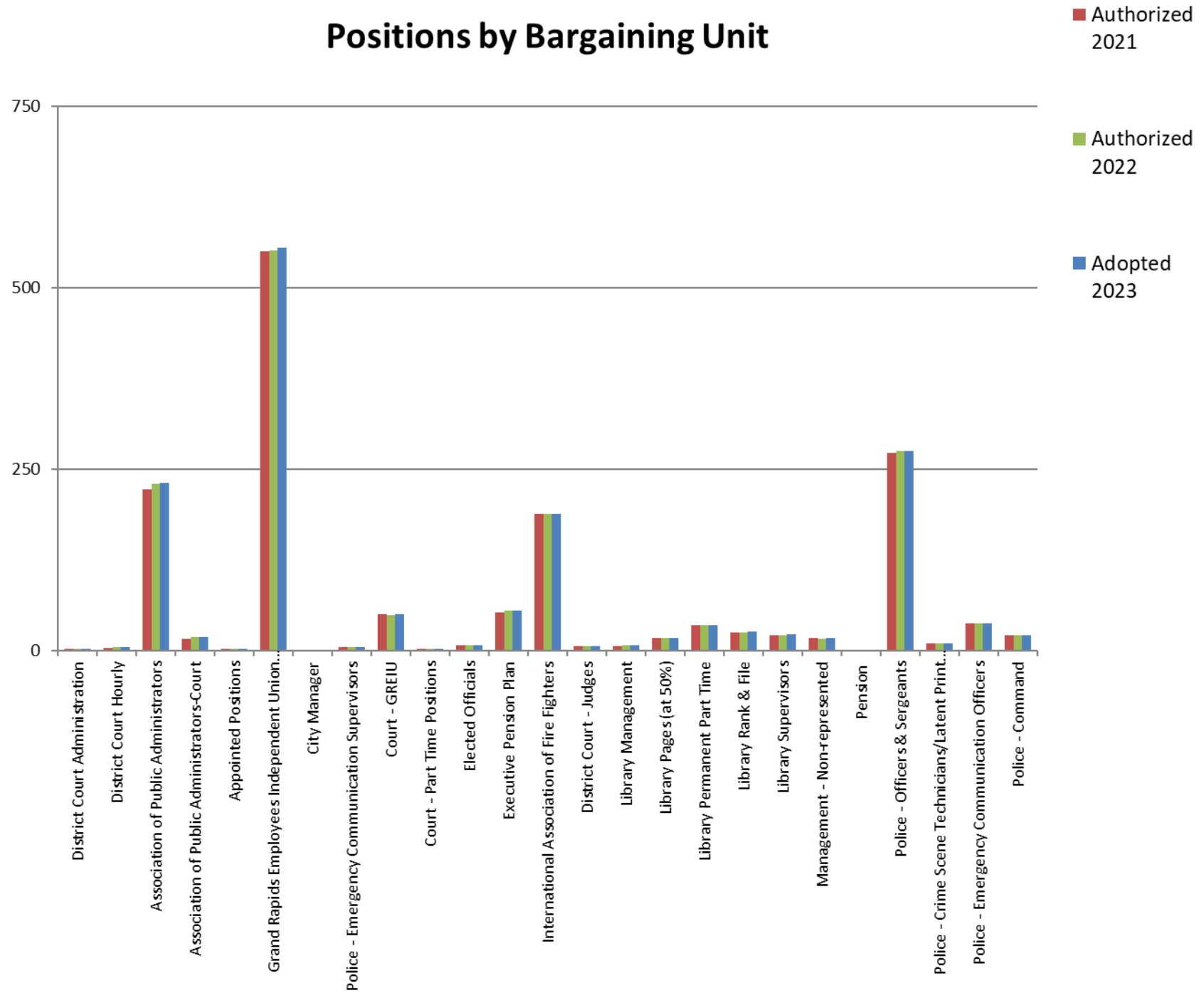
Positions by Department



City of Grand Rapids
PERSONNEL BY BARGAINING UNIT - FTEs
FY2023-FY2027 Fiscal Plan

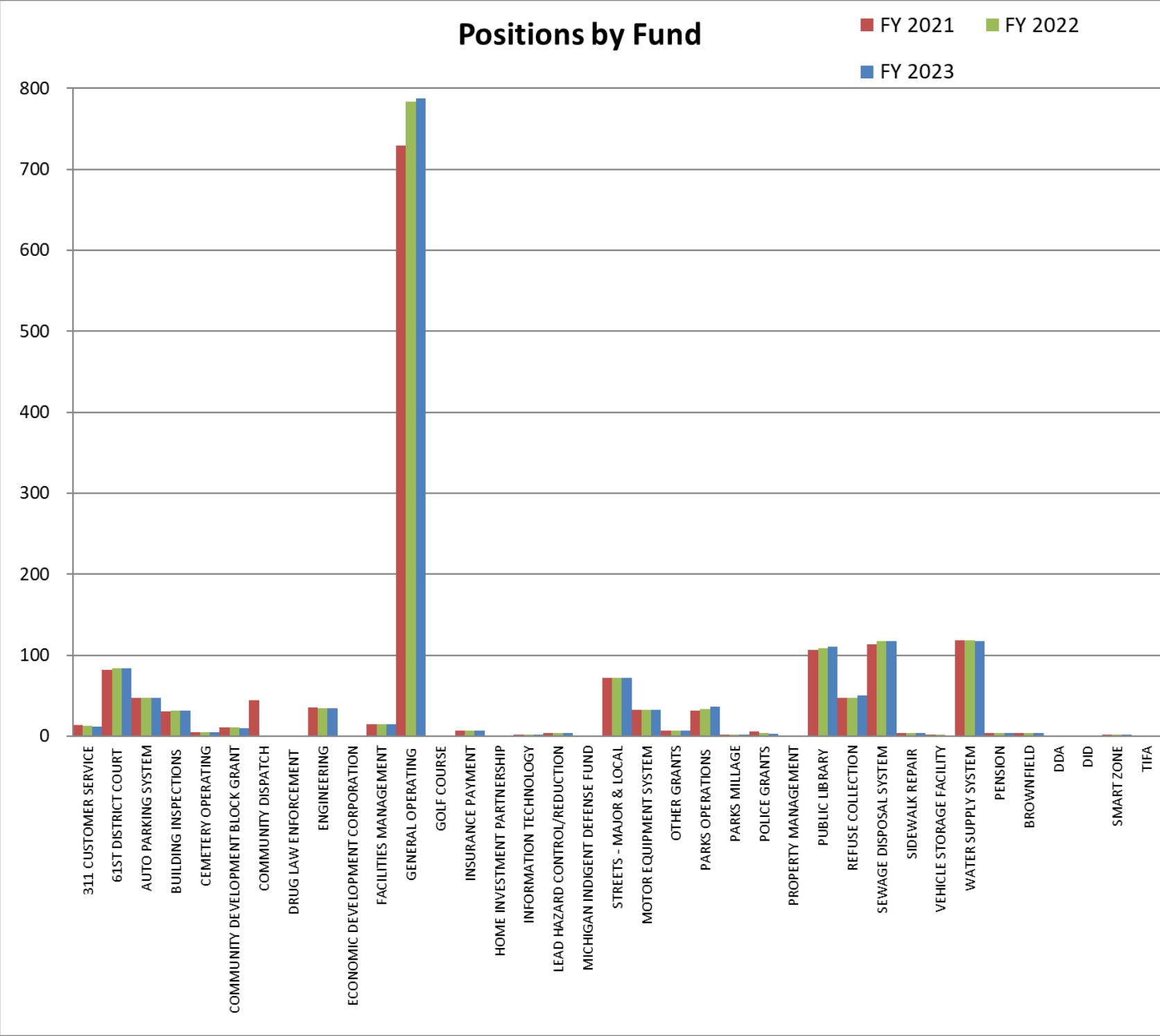
Unit Code	Unit Name	Authorized 2021	Authorized 2022	Adopted 2023	VAR
61ST	District Court Administration	2.0	2.0	2.0	-
61STHR	District Court Hourly	4.5	5.0	5.0	-
APACITY	Association of Public Administrators	222.0	230.0	231.0	1.0
APACOURT	Association of Public Administrators-Court	17.0	19.5	19.0	(0.5)
APPOINT	Appointed Positions	3.0	3.0	3.0	-
CITY	Grand Rapids Employees Independent Union (GREIU)	550.0	552.0	556.0	4.0
CITYMNGR	City Manager	1.0	1.0	1.0	-
COMMSUPV	Police - Emergency Communication Supervisors	5.0	5.0	5.0	-
COURT	Court - GREIU	50.0	49.0	50.0	1.0
COURTPT	Court - Part Time Positions	2.0	2.0	2.0	-
ELECTED	Elected Officials	8.0	8.0	8.0	-
EXECPLAN	Executive Pension Plan	53.0	55.0	55.0	-
IAFF	International Association of Fire Fighters	189.0	189.0	189.0	-
JUDGE	District Court - Judges	6.0	6.0	6.0	-
LIBRMGT	Library Management	7.0	8.0	8.0	-
LIBRPAGE	Library Pages (at 50%)	17.5	17.5	17.5	-
LIBRPT	Library Permanent Part Time	35.5	35.5	35.5	-
LIBRR&F	Library Rank & File	25.0	25.0	26.0	1.0
LIBRSUPV	Library Supervisors	21.0	22.0	23.0	1.0
MGTONON	Management - Non-represented	18.0	17.0	18.0	1.0
PENSION	Pension	1.0	1.0	1.0	-
POLC1	Police - Officers & Sergeants	273.0	275.0	275.0	-
POLC2	Police - Crime Scene Technicians/Latent Print Examiners	10.0	10.0	10.0	-
POLC4	Police - Emergency Communication Officers	38.0	38.0	38.0	-
POLC5	Police - Command	21.0	21.0	21.0	-
TOTAL FTEs by Bargaining Unit		1,579.5	1,596.5	1,605.0	8.5

Positions by Bargaining Unit



City of Grand Rapids
PERSONNEL BY FUND - FTEs
FY2023-FY2027 Fiscal Plan

Fund	FTEs Authorized FY 2021	FTEs Authorized FY 2022	FTEs Authorized FY 2023	VAR
311 CUSTOMER SERVICE	14.1000	13.1000	12.1000	(1.000)
61ST DISTRICT COURT	81.5000	83.5000	84.0000	0.500
AUTO PARKING SYSTEM	47.3000	47.3000	47.3000	0.000
BUILDING INSPECTIONS	30.2400	31.1400	31.4400	0.300
CEMETERY OPERATING	4.6000	4.6000	4.6000	0.000
COMMUNITY DEVELOPMENT BLOCK GRANT	10.7000	10.6500	9.9000	(0.750)
COMMUNITY DISPATCH	44.0000	0.0000	0.0000	0.000
DRUG LAW ENFORCEMENT	1.0000	1.0000	1.0000	0.000
ENGINEERING	35.7500	34.7500	34.7500	0.000
ECONOMIC DEVELOPMENT CORPORATION	1.1000	0.3000	0.3000	0.000
FACILITIES MANAGEMENT	14.5750	14.9250	14.9250	0.000
GENERAL OPERATING	729.0020	783.7020	787.3120	3.610
GOLF COURSE	1.1000	1.1000	1.1000	0.000
INSURANCE PAYMENT	6.7000	6.7000	6.6000	(0.100)
HOME INVESTMENT PARTNERSHIP	1.0000	0.9500	1.1000	0.150
INFORMATION TECHNOLOGY	2.3000	2.1500	2.0900	(0.060)
LEAD HAZARD CONTROL/REDUCTION	3.6000	4.1000	4.0000	(0.100)
MICHIGAN INDIGENT DEFENSE COMMISSION	1.0000	1.0000	1.1000	0.100
STREETS - MAJOR & LOCAL	71.9376	71.4794	71.6796	0.200
MOTOR EQUIPMENT SYSTEM	32.2750	32.4250	32.4250	0.000
OTHER GRANTS	7.0000	7.0000	7.0000	0.000
PARKS OPERATIONS	31.5700	33.5700	36.1200	2.550
PARKS MILLAGE	1.7800	1.7800	1.7800	0.000
POLICE GRANTS	6.0000	4.0000	3.2500	(0.750)
PROPERTY MANAGEMENT	0.2000	0.1000	0.1000	0.000
PUBLIC LIBRARY	106.0000	108.0000	110.0000	2.000
REFUSE COLLECTION	46.7500	46.7500	49.8000	3.050
SEWAGE DISPOSAL SYSTEM	113.4630	117.4330	117.0130	(0.420)
SIDEWALK REPAIR	3.5200	3.5200	3.6000	0.080
VEHICLE STORAGE FACILITY	1.5000	1.5000	1.2500	(0.250)
WATER SUPPLY SYSTEM	118.5674	118.3556	117.7454	(0.610)
Subtotal Operating Funds:	1,570.13	1,586.88	1,595.38	8.500
COMPONENT UNITS & OTHER				
PENSION	4.00	4.00	4.00	0.000
BROWNFIELD	3.51	3.81	3.81	0.000
DDA	0.33	0.33	0.33	0.000
DID	0.05	0.05	0.05	0.000
SMART ZONE	1.45	1.40	1.40	0.000
TIFA	0.03	0.03	0.03	0.000
TOTAL FTEs by Fund:	1,579.50	1,596.50	1,605.00	8.50



**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
<u>A. "OTHER" GROUP</u>							
LIBRARY DEPARTMENT (A110)							
PUBLIC LIBRARY FUND 2710							
Assistant Library Director	08I	LIBMGT	.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	12.0000	10.0000	11.0000	1.0000	11.0000
Librarian I	21GH	LIB SUPV	2.0000	2.0000	2.0000	.0000	2.0000
Librarian II - Specialist	22GH	LIB SUPV	1.0000	3.0000	3.0000	.0000	3.0000
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	29.0000	29.0000	29.0000	.0000	14.5000
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	5.0000	1.0000	5.0000
Library Clerical Aide II - Part Time (at 0.50 ea.)	08LPT	LIBRPT	33.0000	33.0000	33.0000	.0000	16.5000
Library Communications Assistant	16GH	LIB R&F	2.0000	2.0000	2.0000	.0000	2.0000
Library Custodians (at 0.50 ea)	05LPT	LIBRPT	8.0000	8.0000	8.0000	.0000	4.0000
Library Director	09I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Facilities Assistant	10GH	LIB R&F	3.0000	3.0000	3.0000	.0000	3.0000
Library Facilities Manager	21L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Library Help Desk Technician (Part-time @ 0.50)	11LPT	LIBRPT	1.0000	1.0000	1.0000	.0000	0.5000
Library Human Resources Assistant	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 (at 0.50 ea)	01LPT	LIB PAGE	35.0000	35.0000	35.0000	.0000	17.5000
Library Systems Administrator	21GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Mobile Library Assistant	12GH	LIB R&F	.0000	1.0000	1.0000	.0000	1.0000
Office Assistant II	09GH	LIB R&F	5.0000	5.0000	5.0000	.0000	5.0000
TOTAL LIBRARY DEPARTMENT			159.0000	161.0000	163.0000	2.000	110.0000

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
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Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 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 I I I	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
TOTAL CLERK'S DEPARTMENT			11.0000	11.0000	11.0000	0.000	11.0000
EXECUTIVE DEPARTMENT (A130)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst II	16	APA	3.0000	.0000	.0000	.0000	0.0000
Administrative Executive Assistant	05U	MGTNON	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	1.0000	2.0000	2.0000	.0000	1.9000
City Manager	01APP	CITYMNGR	1.0000	1.0000	1.0000	.0000	1.0000
Communications Director	22U	EXECPLAN	1.0000	.0000	.0000	.0000	0.0000
Deputy City Manager	29U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.2000
Director of Equity and Engagement	22U	EXECPLAN	1.0000	.0000	.0000	.0000	0.0000
Energy, Climate & Performance Management Specialist	11	APA	1.0000	1.0000	1.0000	.0000	0.6000
Executive Assistant to the Deputy City Manager	07U	MGTNON	1.0000	1.0000	1.0000	.0000	0.2000
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
Performance & Sustainability Officer	22U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Secretary to the City Manager	11U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Special Events Aide	15A	GREIU	.0000	1.0000	1.0000	.0000	1.0000
Special Events Supervisor	13	APA	.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Executive Office</i>			16.0000	16.0000	16.0000	.0000	10.6700

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Administrative Analyst II - Assistant to the Mayor	16	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
City Commissioner	02ELC	ELECTED	6.0000	6.0000	6.0000	.0000	6.0000
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
OTHER GRANTS FUND 2730							
Administrative Aide	04	APA	1.0000	.0000	.0000	.0000	0.0000
Administrative Analyst I	11	APA	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Other Grants Fund</i>			2.0000	.0000	.0000	.0000	0.0000
TOTAL EXECUTIVE DEPARTMENT			26.0000	24.0000	24.0000	.0000	18.6700
COMMUNICATIONS DEPARTMENT (A130)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	.0000	.0000	1.0000	1.0000	0.0000
Administrative Analyst II	16	MGTNON	.0000	2.0000	2.0000	.0000	2.0000
Administrative Analyst II	16	APA	.0000	1.0000	1.0000	.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.0200
Communications Director	22U	EXECPLAN	.0000	1.0000	1.0000	.0000	1.0000
Senior Graphic Illustrator	22AH	GREIU	.0000	1.0000	1.0000	.0000	0.5000
TOTAL COMMUNICATIONS DEPARTMENT			.0000	6.0000	7.0000	1.0000	5.5200
TOTAL EXECUTIVE GROUP			26.0000	30.0000	31.0000	1.0000	24.1900
<u>B. COMMUNITY SERVICES GROUP</u>							
COMMUNITY DEVELOPMENT DEPARTMENT (B210)							
COMMUNITY DEVELOPMENT - GRANT ACTIVITIES							
GENERAL OPERATING FUND 1010							
Administrative Analyst I (Grant Writer)	11	APA	1.0000	.0000	.0000	.0000	0.0000
Administrative Analyst II	16	APA	.0000	1.0000	1.0000	.0000	1.5000
Community Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal GOF</i>			1.0000	1.0000	1.0000	.0000	2.2000
MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC) FUND (2600)							
Administrative Analyst I-Accounting	11	APA	.0000	.0000	.0000	.0000	0.1000
Indigent Defense Coordinator	11	APA	1.0000	1.0000	1.0000	.0000	1.0000

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
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Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
<i>Subtotal IDF</i>			1.0000	1.0000	1.0000	.0000	1.1000
CDBG GRANTS FUND 2733							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	0.5000
Administrative Analyst I-Accounting	11	APA	1.0000	1.0000	1.0000	.0000	0.9000
Administrative Analyst II	16	APA	2.0000	2.0000	2.0000	.0000	1.5000
Administrative Services Officer I I	18	APA	1.0000	.0000	.0000	.0000	0.5000
Assistant Community Development Director	20	APA	.0000	1.0000	1.0000	.0000	0.5000
Community Development Director	23U	EXECPLAN	.0000	1.0000	1.0000	.0000	0.1000
Contract Administrator	11	APA	2.0000	2.0000	2.0000	.0000	1.3000
Financial Assistant I I	13AH	GREIU	1.0000	1.0000	1.0000	.0000	1.4000
Housing Rehab Specialist I	19AH	GREIU	2.0000	2.0000	2.0000	.0000	1.2000
Housing Rehab Specialist I I	22AH	GREIU	1.0000	1.0000	1.0000	.0000	0.2000
Housing Rehab Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	0.4000
Loan Analyst	12	APA	1.0000	1.0000	1.0000	.0000	0.9000
Managing Director	25U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.5000
<i>Subtotal CDBG</i>			14.0000	15.0000	15.0000	.0000	9.9000
LEAD HAZARD REDUCTION GRANTS FUND 2735							
Assistant Community Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
Financial Assistant I I	13AH	GREIU	1.0000	1.0000	1.0000	.0000	0.6000
Housing Rehab Specialist I	19AH	GREIU	1.0000	1.0000	1.0000	.0000	1.8000
Housing Rehab Specialist I I	22AH	GREIU	.0000	.0000	.0000	.0000	0.8000
Housing Rehab Supervisor	14	APA	.0000	.0000	.0000	.0000	0.6000
Loan Analyst	12	APA	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal LEAD</i>			2.0000	2.0000	2.0000	.0000	4.0000
HOME INVESTMENT PARTNERSHIP GRANTS FUND 2734							
Assistant Community Development Director	20	APA	.0000	.0000	.0000	.0000	0.4000
Contract Administrator	11	APA	.0000	.0000	.0000	.0000	0.7000
<i>Subtotal HOME</i>			.0000	.0000	.0000	.0000	1.1000
<i>Subtotal Grant Activities</i>			18.0000	19.0000	19.0000	.0000	18.3000
COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN							
OTHER GRANTS FUND 2730							
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	2.0000
Administrator - Office Children Youth Families	16	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
<i>Subtotal OCC Office-Grants</i>			4.0000	4.0000	3.0000	(1.0000)	3.0000
COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN							

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
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Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
GENERAL FUND-1010							
Administrator - Office Children Youth Families	16	APA	.0000	.0000	1.0000	1.0000	1.0000
<i>Subtotal OCC Office-GOF</i>			.0000	.0000	1.0000	1.0000	1.0000
<i>Subtotal OCC Office</i>			4.0000	4.0000	4.0000	.0000	4.0000
CODE COMPLIANCE							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	0.7000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Services Officer II	18	APA	2.0000	1.0000	1.0000	.0000	0.5000
Assistant Code Compliance Director	20	APA	.0000	1.0000	1.0000	.0000	0.9000
Code Compliance Officer II	19AH	GREIU	14.0000	14.0000	14.0000	.0000	13.4000
Code Compliance Officer III	22AH	GREIU	4.0000	4.0000	4.0000	.0000	3.6000
Code Compliance Supervisor	14	APA	2.0000	2.0000	2.0000	.0000	1.9000
Community Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.4000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTONON	.0000	.0000	.0000	.0000	0.1000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.3000
Office Assistant II	10AH	GREIU	2.0000	2.0000	2.0000	.0000	1.3000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Code Comp -GOF</i>			27.0000	27.0000	27.0000	.0000	25.2000
REFUSE FUND 2260							
Assistant Code Compliance Director	20	APA	.0000	.0000	.0000	.0000	0.1000
Code Compliance Officer II	19AH	GREIU	.0000	.0000	.0000	.0000	0.6000
Code Compliance Officer III	22AH	GREIU	.0000	.0000	.0000	.0000	0.4000
Code Compliance Supervisor	14	APA	.0000	.0000	.0000	.0000	0.1000
Maintenance Assistant I/II	07A/10A	GREIU	4.0000	4.0000	4.0000	.0000	2.4000
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	.0000	0.7000
<i>Subtotal Code Comp - Refuse</i>			4.0000	4.0000	4.0000	.0000	4.3000
<i>Subtotal Code Compliance</i>			31.0000	31.0000	31.0000	.0000	29.5000
TOTAL COMMUNITY DEVELOPMENT DEPT			53.0000	54.0000	54.0000	.0000	51.8000
PUBLIC SERVICES DEPARTMENT (B220)							
ENGINEERING FUND 6220							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I - Accounting	11	APA	1.0000	1.0000	1.0000	.0000	1.0000

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Assistant City Engineer	22	APA	2.0000	2.0000	2.0000	.0000	2.0000
Assistant Planning Director	20	APA	.0000	.0000	.0000	.0000	0.7000
Assistant Project Manager	15	APA	5.0000	5.0000	5.0000	.0000	4.7500
Business Manager	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
City Engineer	26U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Civil Engineer I	22AH	GREIU	7.0000	5.0000	5.0000	.0000	5.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Engineering Assistant I	16AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Engineering Assistant I I	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Engineering Office Administrative Specialist	20AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Engineering Services Administrator	16	APA	.0000	1.0000	1.0000	.0000	1.0000
Engineering Systems Specialist	24AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
Financial Analyst I	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I	11AH	GREIU	.0000	1.0000	1.0000	.0000	1.0000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Land Surveyor	26AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I I I	12AH	GREIU	3.0000	.0000	.0000	.0000	0.0000
Office Assistant IV	15AH	GREIU	.0000	1.0000	1.0000	.0000	1.0000
Project Manager	18	APA	3.0000	4.0000	4.0000	.0000	4.0000
Property Acquisition Officer	22ABH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Real Property Manager	16	APA	.0000	1.0000	1.0000	.0000	1.0000
Right of Way Agent	20A	APA	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Engineering</i>			35.0000	34.0000	34.0000	.0000	34.7500
SIDEWALK FUND 2460							
Arborist	16A	GREIU	.0000	.0000	.0000	.0000	0.2500
Assistant Project Manager	15	APA	.0000	.0000	.0000	.0000	0.2500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Engineering Assistant I	16AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Public Services Assistant	16AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Sidewalks</i>			3.0000	3.0000	3.0000	.0000	3.6000
TOTAL ENGINEERING DEPARTMENT			38.0000	37.0000	37.0000	.0000	38.3500

STREETS & SANITATION DIVISION

**FY2023 MASTER ROSTER
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**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
MAJOR STREETS FUND 2020							
Administrative Analyst I	11	APA	.0000	.0000	1.0000	1.0000	0.2500
Administrative Analyst II	16	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	.0000	0.2500
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1500
Business Office Representative	16AH	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Equipment Operator I / I I	10A/14A	GREIU	11.0000	11.0000	11.0000	.0000	11.4000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	.0000	0.2500
Maintenance Assistant I / I I	7A/10A	GREIU	14.0000	14.0000	14.0000	.0000	9.4000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Office Assistant I I	10AH	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Office Assistant I I I	12AH	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Assistant	16AH	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Director	24U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Manager	18	APA	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Supervisor	13	APA	3.0000	3.0000	3.0000	.0000	1.8000
Refuse Collection Operator	15A	GREIU	.0000	.0000	.0000	.0000	0.5000
Streets & Sanitation Crew Leader	16A	GREIU	.0000	.0000	.0000	.0000	1.2000
<i>Subtotal Major Streets</i>			36.0000	36.0000	36.0000	.0000	26.9500
LOCAL STREETS FUND 2030							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.2500
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Equipment Operator I / I I	10A/14A	GREIU	7.0000	7.0000	7.0000	.0000	4.7500
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.2500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Maintenance Assistant I / I I	7A/10A	GREIU	.0000	.0000	.0000	.0000	6.2000
Office Assistant I I	10AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Office Assistant I I I	12AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Public Services Assistant	16AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Public Services Director	24U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Public Services Manager	18	APA	.0000	.0000	.0000	.0000	0.2500
Public Services Supervisor	13	APA	.0000	.0000	.0000	.0000	0.8000
Refuse Collection Operator	15A	GREIU	.0000	.0000	.0000	.0000	0.5000
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	2.0000	2.0000	2.0000	.0000	0.6500
<i>Subtotal Local Streets</i>			9.0000	9.0000	9.0000	.0000	15.1000

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
<i>Subtotal Streets Funds</i>			45.0000	45.0000	45.0000	.0000	42.0500
REFUSE FUND 2260							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.5000
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	.0000	0.2500
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1500
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Equipment Operator I / I I	10A/14A	GREIU	7.0000	7.0000	7.0000	.0000	8.8500
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.5000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Office Assistant I I	10AH	GREIU	1.0000	1.0000	1.0000	.0000	1.5000
Office Assistant I I I	12AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Public Services Aide	06AH	GREIU	.0000	.0000	2.0000	2.0000	2.0000
Public Services Assistant	16AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Public Services Director	24U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
Public Services Manager	18	APA	.0000	.0000	.0000	.0000	0.5000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	1.4000
Refuse Collection Operator	15A	GREIU	27.0000	27.0000	28.0000	1.0000	27.0000
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	.0000	.0000	.0000	.0000	0.1500
<i>Subtotal Refuse</i>			36.0000	36.0000	39.0000	3.0000	45.4000
<i>Subtotal Public Works Division</i>			81.0000	81.0000	84.0000	3.0000	87.4500
SEWAGE DISPOSAL SYSTEM FUND 5900							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	.0000	0.2000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Assistant Water System Manager	21	APA	.0000	.0000	.0000	.0000	0.3000
Asst. Environmental Services Manager	21	APA	1.0000	3.0000	3.0000	.0000	3.0000
Buyer	10	APA	1.0000	1.0000	1.0000	.0000	0.7000
Chemist I / I I	19AH/23AH	GREIU	3.0000	2.0000	2.0000	.0000	2.0000
Civil Engineer	22AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Collection System Asset Crew Leader	18A	GREIU	2.0000	2.0000	2.0000	.0000	1.8000
Collection System Asset Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.0000

**FY2023 MASTER ROSTER
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Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Collection System Asset Technician	16A	GREIU	14.0000	13.0000	13.0000	.0000	8.8000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.3330
Electrician I	19A	GREIU	1.0000	1.0000	1.0000	.0000	0.7500
Electrician I I	24A	GREIU	3.0000	3.0000	3.0000	.0000	2.2500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	.0000	0.2500
Energy, Climate & Performance Management Specialist	11	APA	.0000	.0000	.0000	.0000	0.1000
Engineering Assistant I	16AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Engineering Assistant II	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.4000
Environmental Assessment Supervisor	17	APA	1.0000	.0000	.0000	.0000	0.0000
Environmental Resource Technician	18A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Environmental Services Manager	24U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.7500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Hydraulic Engineer	17	APA	.0000	.0000	.0000	.0000	0.5000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Instrument Technician	18A	GREIU	3.0000	3.0000	3.0000	.0000	2.2500
Inventory Asset Manager	15	APA	1.0000	1.0000	1.0000	.0000	0.4000
IT Support Specialist	21AH	GREIU	2.0000	2.0000	2.0000	.0000	1.8000
Laboratory Technician I / I I	14AH/16AH	GREIU	1.0000	.0000	.0000	.0000	0.0000
Machinist	19A	GREIU	.0000	.0000	.0000	.0000	0.1000
Maintenance Painter	16A	GREIU	1.0000	.0000	.0000	.0000	0.0000
Maintenance Planner Scheduler Technician	18A	GREIU	.0000	.0000	.0000	.0000	0.3800
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	.0000	1.1500
Plant Assistant I / I I	10A/12A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Plumber	17A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Plumbing Inspector I	19AH	GREIU	.0000	.0000	.0000	.0000	0.4000
Predictive Maintenance Technician	18A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Project Engineer	15	APA	2.0000	.0000	.0000	.0000	0.6500
Public Services Assistant	16AH	GREIU	2.0000	2.0000	2.0000	.0000	2.7600
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.2000
Storekeeper I I	14AH	GREIU	2.0000	2.0000	2.0000	.0000	2.5000
Trench Inspector	16AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Utilities Crew Leader	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	.0000	1.7500

**FY2023 MASTER ROSTER
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Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Utilities Field Operations Superintendent	17	APA	.0000	.0000	.0000	.0000	0.3300
Utilities Field Operations Supervisor	14	APA	.0000	.0000	.0000	.0000	0.5100
Utilities Operations Superintendent	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Utilities Operations and Maintenance Crew Leader	21AH	GREIU	.0000	2.0000	2.0000	.0000	2.0000
Utility Aide	06AH	GREIU	1.0000	.0000	.0000	.0000	0.0000
Utility Field Operator I / I I	14A/18A	GREIU	.0000	.0000	.0000	.0000	5.7500
Utility Financial Officer	17	APA	.0000	.0000	.0000	.0000	0.3500
Utility Locator	16A	GREIU	.0000	.0000	.0000	.0000	1.9000
Utility Maintenance Mechanic I / I I	12A/16A	GREIU	10.0000	11.0000	11.0000	.0000	11.0000
Utility Maintenance Supervisor	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Utility Operator/Maintainer	18A	GREIU	7.0000	10.0000	10.0000	.0000	10.0000
Waste Water Lab Superintendent	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Waste Water O&M Supervisor	14	APA	5.0000	5.0000	5.0000	.0000	5.0000
Waste Water Plant Operator I / I I	12A/16A	GREIU	8.0000	11.0000	11.0000	.0000	11.0000
Waste Water Plant Superintendent	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Waste Water Technical Control Supervisor	14	APA	2.0000	2.0000	2.0000	.0000	1.5000
Waste Water/Stormwater Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	.0000	0.5500
WasteWater/Water Plant Supervisor	17	APA	2.0000	1.0000	1.0000	.0000	1.0000
Industrial Pretreatment Program Inspector	21AH	GREIU	6.0000	6.0000	6.0000	.0000	6.0000
Industrial Pretreatment Program Officer	26AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal EP Sewage Disposal Fund</i>			106.0000	108.0000	108.0000	.0000	117.0130
EP - GENERAL OPERATING FUND 1010							
Civil Engineer	22AH	GREIU	.0000	1.0000	1.0000	.0000	1.5000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.1620
Engineering Assistant I	16AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Project Engineer	15	APA	1.0000	2.0000	2.0000	.0000	1.8500
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.1500
<i>Subtotal EP GOF</i>			4.0000	6.0000	6.0000	.0000	6.6620
MAJOR STREETS FUND - 2020							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	.0000	0.0700
Collection System Asset Technician	16A	GREIU	.0000	.0000	.0000	.0000	1.5000
Utility Field Operator I / I I	14A/18A	GREIU	.0000	.0000	.0000	.0000	0.4773
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	.0000	0.4375
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal EP Major Streets</i>			.0000	.0000	.0000	.0000	2.5848

**FY2023 MASTER ROSTER
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Group / Department
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Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
LOCAL STREETS FUND - 2030							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	.0000	0.1300
Collection System Asset Technician	16A	GREIU	.0000	.0000	.0000	.0000	2.7000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Materials Resource Planning Supervisor	10	APA	.0000	.0000	.0000	.0000	0.1000
Storekeeper II	14AH	GREIU	.0000	.0000	.0000	.0000	0.2000
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	.0000	0.4375
Utility Field Operator I / I I	14A/18A	GREIU	.0000	.0000	.0000	.0000	0.4773
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.2000
<i>Subtotal EP Local Streets</i>			.0000	.0000	.0000	.0000	4.3448
<i>Subtotal EP Stormwater</i>			4.0000	6.0000	6.0000	.0000	13.5916
STREET LIGHTING-GENERAL OPERATING FUND 1010							
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Inventory Asset Manager	15	APA	.0000	.0000	.0000	.0000	0.2000
Journeyman Line Worker	19A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Journeyman Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Public Services Assistant	16AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Signals and Lighting Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Storekeeper II	14AH	GREIU	.0000	1.0000	1.0000	.0000	1.0000
Utility Locator	16A	GREIU	.0000	.0000	.0000	.0000	0.6000
Utility Systems Manager	20	APA	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Street Lighting GOF</i>			9.0000	10.0000	10.0000	.0000	11.1000
<i>Subtotal Environmental Protection Division</i>			119.0000	124.0000	124.0000	.0000	141.7046
WATER DIVISION							
WATER FUND 5910							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	.0000	0.2000
Administrative Services Officer I	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.1000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant Water System Manager	21	APA	1.0000	1.0000	1.0000	.0000	0.7000
Business Manager	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Business Office Representative	16AH	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Buyer	10	APA	.0000	.0000	.0000	.0000	0.2000
Chemist I / I I	19AH/23AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Customer Services Specialist	18A	GREIU	3.0000	3.0000	3.0000	.0000	2.1550
Electrician I	19A	GREIU	.0000	.0000	.0000	.0000	0.2500
Electrician I I	24A	GREIU	3.0000	3.0000	3.0000	.0000	3.7500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	.0000	0.2500
Energy, Climate and Performance Management Specialist	11	APA	.0000	.0000	.0000	.0000	0.1000
Engineering Assistant I	16AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Engineering Assistant I I	22AH	GREIU	3.0000	3.0000	3.0000	.0000	2.6000
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.7500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Hydraulic Engineer	17	APA	1.0000	1.0000	1.0000	.0000	0.5000
Information Systems Coordinator	15	APA	1.0000	.0000	.0000	.0000	0.0000
Instrument Technician	18A	GREIU	.0000	.0000	.0000	.0000	0.7500
Inventory Asset Manager	15	APA	.0000	.0000	.0000	.0000	0.4000
IT Support Specialist	21AH	GREIU	.0000	1.0000	1.0000	.0000	1.2000
Machinist	19A	GREIU	1.0000	1.0000	1.0000	.0000	0.9000
Maintenance Planner/Scheduler Technician	18A	GREIU	1.0000	1.0000	1.0000	.0000	0.6200
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	.0000	0.7500
Meter Reader I / I I	10A/12A	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Meter Reader Specialist	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Plant Assistant I / I I	10A/12A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Plumbing Inspector I	19AH	GREIU	2.0000	2.0000	2.0000	.0000	1.6000
Plumbing Inspector I I	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Project Engineer	15	APA	3.0000	3.0000	3.0000	.0000	2.5000
Public Services Assistant	16AH	GREIU	3.0000	3.0000	3.0000	.0000	2.2400
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.2000
Storekeeper I I	14AH	GREIU	2.0000	2.0000	2.0000	.0000	1.3000
Trench Inspector	16AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Utilities Field Operations Crew Leader	21AH	GREIU	7.0000	7.0000	7.0000	.0000	4.3750

**FY2023 MASTER ROSTER
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**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Utilities Field Operations Superintendent	17	APA	1.0000	1.0000	1.0000	.0000	0.6700
Utilities Field Operations Supervisor	14	APA	3.0000	3.0000	3.0000	.0000	2.4900
Utility Aide	06AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Utility Field Operator I / I I	14A/18A	GREIU	23.0000	23.0000	23.0000	.0000	16.2954
Utility Financial Officer	17	APA	.0000	.0000	.0000	.0000	0.3500
Utility Locator	16A	GREIU	5.0000	5.0000	5.0000	.0000	1.9000
Utility Maintenance Mechanic I / I I	12A/16A	GREIU	9.0000	9.0000	9.0000	.0000	9.0000
Utility Maintenance Mechanic I I I	18A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Utility Supervisor	14	APA	3.0000	3.0000	3.0000	.0000	3.0000
Wastewater Technical Control Supervisor	14	APA	.0000	.0000	.0000	.0000	0.5000
Wastewater/Water Plant Supervisor	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Water Filtration Plant Superintendent	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Water Plant Operator I / I I	12A/16A	GREIU	6.0000	6.0000	6.0000	.0000	6.0000
Water Plant Operator I I I	20A	GREIU	6.0000	6.0000	6.0000	.0000	6.0000
Water Service Specialist	19A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Water Service Worker I / I I	12A/16A	GREIU	10.0000	10.0000	10.0000	.0000	10.0000
Water System Manager	24U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Water Division</i>			130.0000	130.0000	130.0000	.0000	116.7454

PARKS DIVISION

PARKS OPERATING FUND 2080

Administrative Aide	04	APA	3.0000	1.0000	1.0000	.0000	0.5000
Administrative Analyst I	11	APA	1.0000	2.0000	2.0000	.0000	1.6000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	.0000	0.5000
Arborist	16A	GREIU	2.0000	3.0000	3.0000	.0000	2.7500
Building Maintenance Mechanic I	13A	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Building Maintenance Mechanic II	16A	GREIU	1.0000	1.0000	1.0000	.0000	0.6000
Carpenter	16A	GREIU	1.0000	1.0000	1.0000	.0000	0.6000
Director of Parks and Recreation	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I	11AH	GREIU	1.0000	.0000	.0000	.0000	0.0000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.2000
Forester	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Groundskeeper I / I I	9A/12A	GREIU	4.0000	6.0000	7.0000	1.0000	7.5500
Groundskeeper I I I	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500

**FY2023 MASTER ROSTER
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**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Office Assistant I I I	12AH	GREIU	1.0000	2.0000	2.0000	.0000	1.2000
Parks Superintendent	18	APA	1.0000	1.0000	1.0000	.0000	0.7500
Partnerships and Development Coordinator	10	APA	.0000	1.0000	1.0000	.0000	1.0000
Project Manager	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	0.7700
Recreation Program Technical Supervisor	07	APA	.0000	.0000	1.0000	1.0000	1.0000
Recreation Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	0.7500
Senior Greenskeeper	25AH	GREIU	.0000	.0000	.0000	.0000	0.2000
Tree Trimmer Aide	06AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Tree Trimmer I/II	12A/15A	GREIU	8.0000	7.0000	7.0000	.0000	7.0000
<i>Subtotal Parks Operations</i>			34.0000	36.0000	39.0000	3.0000	36.1200
PARKS MILLAGE 2081							
Administrative Aide	04	APA	.0000	.0000	.0000	.0000	0.5000
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.1000
Building Maintenance Mechanic II	16A	GREIU	.0000	.0000	.0000	.0000	0.3000
Carpenter	16A	GREIU	.0000	.0000	.0000	.0000	0.3000
Office Assistant I I I	12AH	GREIU	.0000	.0000	.0000	.0000	0.1000
Public Services Supervisor	13	APA	.0000	.0000	.0000	.0000	0.2300
Recreation Supervisor	13	APA	.0000	.0000	.0000	.0000	0.2500
<i>Subtotal Millage</i>			.0000	.0000	.0000	.0000	1.7800
CEMETERY OPERATING FUND 5020							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.1000
Building Maintenance Mechanic II	16A	GREIU	.0000	.0000	.0000	.0000	0.1000
Carpenter	16A	GREIU	.0000	.0000	.0000	.0000	0.1000
Groundskeeper I / II	9A/12A	GREIU	2.0000	2.0000	2.0000	.0000	1.4500
Groundskeeper I I I	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Office Assistant I I I	12AH	GREIU	.0000	.0000	.0000	.0000	0.6000
Parks Superintendent	18	APA	.0000	.0000	.0000	.0000	0.2500
<i>Subtotal Cemetery</i>			4.0000	4.0000	4.0000	.0000	4.6000
GOLF COURSE FUND 5840							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.2000
Office Assistant I I I	12AH	GREIU	.0000	.0000	.0000	.0000	0.1000
Senior Greenskeeper	25AH	GREIU	1.0000	1.0000	1.0000	.0000	0.8000
<i>Subtotal Golf Course</i>			1.0000	1.0000	1.0000	.0000	1.1000
<i>Subtotal Parks Division</i>			39.0000	41.0000	44.0000	3.0000	43.6000
TOTAL PUBLIC SERVICES DEPARTMENT			407.0000	413.0000	419.0000	6.0000	427.8500

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
<u>C. DESIGN, DEVELOPMENT STRATEGIC and ENTERPRISE SERVICES GROUP</u>							
DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPARTMENT (C310)							
PLANNING OFFICE-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
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant Planning Director	20	APA	2.0000	2.0000	2.0000	.0000	1.1500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Historic Preservation Specialist	23AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Managing Director	25U	EXECPLAN	1.0000	.0000	.0000	.0000	0.0000
Office Assistant I V	15AH	GREIU	1.0000	1.0000	1.0000	.0000	0.6600
Planner I / II	20AH/23AH	GREIU	4.0000	3.0000	3.0000	.0000	2.7500
Planning Director	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.7500
Planning Supervisor	13	APA	2.0000	3.0000	3.0000	.0000	2.1000
Senior Graphic Illustrator	22AH	GREIU	1.0000	.0000	.0000	.0000	0.5000
Zoning Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Planning</i>			17.0000	15.0000	15.0000	.0000	13.0100
BUILDING INSPECTION FUND 2490							
Administrative Aide	04	APA	.0000	.0000	.0000	.0000	0.8000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	.0000	2.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant Building Official	15	APA	1.0000	2.0000	2.0000	.0000	2.0000
Assistant Planning Director	20	APA	.0000	.0000	.0000	.0000	0.1500
Building Inspector I	19AH	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Building Inspector I I	22AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Building Official	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.3500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Electrical Inspector I	21AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Electrical Inspector I I	24AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
Fire Prevention Inspector	03BA	IAFF	.0000	.0000	.0000	.0000	1.2000
Mechanical Inspector I	19AH	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Mechanical Inspector I I	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Office Assistant I I I	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I V	15AH	GREIU	1.0000	1.0000	1.0000	.0000	1.3400
Planner I / II	20AH/23AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Planning Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Planning Supervisor	13	APA	.0000	.0000	.0000	.0000	0.9000
Plans Examiner	13	APA	2.0000	2.0000	2.0000	.0000	2.0000
Plumbing Inspector I	19AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Plumbing Inspector I I	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Bldg Inspection</i>			26.0000	27.0000	27.0000	.0000	31.4400
TOTAL DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPT.			43.0000	42.0000	42.0000	.0000	44.4500

PARKING AND MOBILITY (C335)

AUTO PARKING FUND 5140

Accounts Receivable Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Administrative Aide	04	APA	1.0000	.0000	.0000	.0000	0.0000
Administrative Analyst I	11	APA	1.0000	2.0000	2.0000	.0000	3.0000
Assistant Mobile GR Director	20	APA	1.0000	1.0000	1.0000	.0000	0.7500
Business Manager	13	APA	.0000	1.0000	1.0000	.0000	1.0000
Business Office Representative	16AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Buyer	10	APA	.0000	.0000	.0000	.0000	0.1000
Custodian	10A	GREIU	8.0000	7.0000	7.0000	.0000	7.0000
Custodian Crew Leader	13A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Energy, Climate & Performance Management Specialist	11	APA	.0000	.0000	.0000	.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.5000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Parking Customer Service Representative I	10AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Parking Facility Supervisor	14	APA	2.0000	1.0000	1.0000	.0000	1.0000
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.7500
Parking Equipment Technician	12A	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Parking Operations Superintendent	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Parking Services Shift Supervisor	10	APA	2.0000	3.0000	3.0000	.0000	3.0000
Parking Violations Checker I	10AH	GREIU	8.0000	7.0000	7.0000	.0000	7.0000

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Parking Violations Checker II	12AH	GREIU	2.0000	3.0000	3.0000	.0000	3.0000
Sign Fabricator I / I I	10A/13A	GREIU	.0000	.0000	.0000	.0000	1.0000
Traffic Safety Director	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Transportation Planner	08	APA	1.0000	1.0000	1.0000	.0000	1.0000
Transportation Planning Supervisor	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Utility Financial Officer	17	APA	.0000	.0000	.0000	.0000	0.3000
<i>Subtotal Auto Parking Fund</i>			44.0000	44.0000	44.0000	.0000	47.3000
TRAFFIC SAFETY OFFICE							
MAJOR STREETS FUND							
Accounts Receivable Coordinator	21AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	0.0000
Assistant Mobile GR Director	20	APA	.0000	.0000	.0000	.0000	0.2500
Assistant Project Manager	15	APA	2.0000	2.0000	2.0000	.0000	2.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Journeyman Line Worker	19A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	0.2500
Sign Fabricator I / I I	10A/13A	GREIU	4.0000	4.0000	4.0000	.0000	2.0000
Signals and Lighting Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Journeyman Signal Technician	19A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Storekeeper II	14AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Traffic Engineer	26AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Traffic System Engineer	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Traffic Systems Programmer	21AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Traffic Technician	16AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Utility Locator	16A	GREIU	.0000	.0000	.0000	.0000	0.6000
<i>Subtotal Traffic Safety-Major Streets</i>			24.0000	24.0000	24.0000	.0000	21.7000
LOCAL STREETS FUND							
Sign Fabricator I / I I	10A/13A	GREIU	.0000	.0000	.0000	.0000	1.0000
<i>Subtotal Traffic Safety-Local Streets</i>			.0000	.0000	.0000	.0000	1.0000
<i>Subtotal Traffic Safety Office</i>			24.0000	24.0000	24.0000	.0000	22.7000
TOTAL PARKING AND MOBILITY DEPARTMENT			68.0000	68.0000	68.0000	.0000	70.0000

ECONOMIC DEVELOPMENT (C340)
GENERAL OPERATING FUND 1010
Administrative Analyst I

11	APA	.0000	.0000	.0000	.0000	1.0000
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**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Economic Development Coordinator I / I I	14 / 17	APA	.0000	.0000	.0000	.0000	0.5500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal General Operating Fund</i>			.0000	.0000	.0000	.0000	1.9500
PROPERTY MGT. FUND 2360							
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal Property Management Fund</i>			.0000	.0000	.0000	.0000	0.1000
ECONOMIC DEVELOPMENT FUND 2440							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	0.0000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0500
Assistant Economic Development Director	20	APA	1.0000	1.0000	1.0000	.0000	0.0000
Economic Development Assistant	16AH	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Economic Development Coordinator I / I I	14 / 17	APA	3.0000	3.0000	3.0000	.0000	0.0000
Economic Development Director	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.0000
<i>Subtotal Economic Development Fund</i>			7.0000	7.0000	7.0000	.0000	0.3000
TOTAL ECONOMIC DEVELOPMENT DEPARTMENT			7.0000	7.0000	7.0000	.0000	2.3500

D. ADMINISTRATIVE SERVICES GROUP

HUMAN RESOURCES DEPARTMENT (D420)

GENERAL OPERATING FUND 1010

Administrative Aide - Intern	04	MGTNON	2.0000	1.0000	1.0000	.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Assistant Employee Benefits Manager	15U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.4000
Assistant Human Resources Director	22U	EXECPLAN	.0000	1.0000	1.0000	.0000	1.0000
Employee Benefits Manager	18U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.5000
Human Resources Analyst	12	APA	2.0000	3.0000	3.0000	.0000	3.0000
Human Resources Assistant	06U	MGTNON	2.0000	3.0000	3.0000	.0000	3.0000
Human Resources Director	24U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Training and Organizational Development Manager	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Labor Relations Assistant	07U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Labor Relations Manager	21U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Labor Relations Specialist	17U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Personnel Records Assistant	16ABH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Senior Human Resources Analyst	14	APA	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal HR GOF</i>			15.0000	16.0000	16.0000	.0000	15.0000
HR - HEALTH INSURANCE FUND 6770							
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Assistant Employee Benefits Manager	15U	EXECPLAN	.0000	.0000	.0000	.0000	0.6000
Wellness Coordinator	12U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Employee Benefits Assistant	16AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Employee Benefits Manager	18U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
<i>Subtotal HR Health Insurance Fund</i>			2.0000	2.0000	2.0000	.0000	3.2000
HR - RISK MANAGEMENT/OTHER RESERVES FUND 6771							
Equipment Trainer	21A	GREIU	1.0000	1.0000	1.0000	.0000	0.0000
Liability and Risk Management Analyst	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Risk Management Assistant	8	APA	1.0000	1.0000	1.0000	.0000	1.0000
Risk Manager	19U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Safety Technician	10	APA	1.0000	1.0000	1.0000	.0000	0.4000
<i>Subtotal HR Risk Management/Other Reserves Fund</i>			5.0000	5.0000	5.0000	.0000	3.4000
TOTAL HUMAN RESOURCES DEPARTMENT			22.0000	23.0000	23.0000	.0000	21.6000
ADMINISTRATIVE SERVICES DEPARTMENT (D420)							
OFFICE OF DIVERSITY & INCLUSION							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	2.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	2.0000	2.0000	.0000	2.0000
Administrative Services Officer I I	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.0200
Business Developer	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Director of Equity and Engagement	22U	EXECPLAN	.0000	1.0000	1.0000	.0000	1.0000
Special Events Aide	15A	GREIU	1.0000	.0000	.0000	.0000	0.0000
Special Events Supervisor	13	APA	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Diversity & Inclusion - GOF</i>			7.0000	6.0000	6.0000	.0000	6.0200
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	1.0000	2.0000	2.0000	.0000	2.0000
<i>Subtotal Diversity & Inclusion - Other Grants</i>			1.0000	2.0000	2.0000	.0000	2.0000
TOTAL OFFICE OF DIVERSITY & INCLUSION			8.0000	8.0000	8.0000	.0000	8.0200
311 CUSTOMER SERVICE OPERATIONS (D420)							
311 CUSTOMER SERVICE FUND							
311 Customer Service Manager	18	APA	1.0000	1.0000	1.0000	.0000	1.0000

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
311 Senior Customer Service Specialist	21AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
311 Customer Service Representative	13A	GREIU	9.0000	9.0000	9.0000	.0000	9.0000
Administrative Analyst I	11	APA	1.0000	1.0000	.0000	(1.0000)	1.0000
Administrative Analyst II	16	APA	1.0000	1.0000	.0000	(1.0000)	0.0000
Assistant To The City Manager	01ACM	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Customer Service Director	23U	EXECPLAN	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal 311 Fund</i>			14.0000	13.0000	11.0000	(2.0000)	12.1000
GENERAL OPERATING FUND 1010							
Administrative Analyst II	16	APA	.0000	.0000	1.0000	1.0000	1.0000
<i>Subtotal 311 Fund - GOF</i>			.0000	.0000	1.0000	1.0000	1.0000
TOTAL 311 CUSTOMER SERVICE OPERATIONS			14.0000	13.0000	12.0000	(1.0000)	13.1000
TOTAL ADMINISTRATIVE SERVICES DEPT			44.0000	44.0000	43.0000	(1.0000)	42.7200

E. PUBLIC SAFETY GROUP

POLICE DEPARTMENT (E510)

GENERAL OPERATING FUND 1010

Administrative Aide	04	APA	1.0000	.0000	.0000	.0000	0.0000
Administrative Analyst I	11	APA	5.0000	5.0000	5.0000	.0000	5.0000
Crime Scene Technician	02JH	POLC2	8.0000	8.0000	8.0000	.0000	8.0000
Deputy Police Chief	23UF	EXECPLAN	2.0000	2.0000	2.0000	.0000	2.0000
Executive Assistant to the Police Chief	08U	MGTONON	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I I	13AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Fiscal Services Manager	20U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Forensics Services Manager	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Information Technology Manager	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Latent Print Technician/Examiner	04J	POLC2	2.0000	2.0000	2.0000	.0000	2.0000
Office Assistant I I I	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I V	15AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Police Captain	02F	POLC5	8.0000	8.0000	8.0000	.0000	8.0000
Police Chief	27UF	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Police Financial Coordinator	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Police Lieutenant	01F	POLC5	13.0000	13.0000	13.0000	.0000	13.0000
Police Officer	01C	POLC1	233.0000	237.0000	237.0000	.0000	237.0000
Police Records Clerk I/II	10AH/12AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Police Records Specialist	16AH	GREIU	2.0000	1.0000	1.0000	.0000	1.0000
Police Subpoena Specialist	16AH	GREIU	1.0000	.0000	.0000	.0000	0.0000

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Police Sergeant	02C	POLC1	35.0000	35.0000	35.0000	.0000	35.0000
Radio Technician (Electronic Tech)	19AH	GREIU	3.0000	.0000	.0000	.0000	0.0000
Social Worker	14	APA	1.0000	1.0000	1.0000	.0000	1.7500
Vehicle Service Worker	09A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Police GOF</i>			327.0000	325.0000	325.0000	.0000	325.7500
GRANT FUNDS							
POLICE GRANTS 2731							
Police Officer	01C	POLC1	4.0000	2.0000	2.0000	.0000	2.0000
Police Sergeant	02C	POLC1	1.0000	1.0000	1.0000	.0000	1.0000
Social Worker	14	APA	1.0000	1.0000	1.0000	.0000	0.2500
<i>Subtotal Police Grants</i>			6.0000	4.0000	4.0000	.0000	3.2500
DRUG LAW ENFORCEMENT 2650							
Office Assistant II	10AH	GREIU	.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I V	15AH	GREIU	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Drug Law Enforcement Grant</i>			1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal All Police Grants</i>			7.0000	5.0000	5.0000	.0000	4.2500
DISPATCH-DISPATCH FUND 2610							
Assistant Communications Manager	12O	COMM SUP	1.0000	.0000	.0000	.0000	0.0000
Communications Manager	18	APA	1.0000	.0000	.0000	.0000	0.0000
Emergency Communications Operator I / II / III	01KH/02KH/03KH	POLC4	36.0000	.0000	.0000	.0000	0.0000
Emergency Communications Operator I - Part-time	01KH	POLC4	4.0000	.0000	.0000	.0000	0.0000
Emergency Communication Supervisor	11O	COMM SUP	4.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Dispatch</i>			46.0000	.0000	.0000	.0000	0.0000
DISPATCH-GENERAL OPERATING FUND 1010							
Assistant Communications Manager	12O	COMM SUP	.0000	1.0000	1.0000	.0000	1.0000
Communications Manager	18	APA	.0000	1.0000	1.0000	.0000	1.0000
Emergency Communications Operator I / II / III	01KH/02KH/03KH	POLC4	.0000	36.0000	36.0000	.0000	36.0000
Emergency Communications Operator I - Part-time	01KH	POLC4	.0000	4.0000	4.0000	.0000	2.0000
Emergency Communication Supervisor	11O	COMM SUP	.0000	4.0000	4.0000	.0000	4.0000
Radio Technician (Electronic Tech)	19AH	GREIU	.0000	3.0000	3.0000	.0000	3.0000
<i>Subtotal Dispatch</i>			.0000	49.0000	49.0000	.0000	47.0000
TOTAL POLICE DEPARTMENT			380.0000	379.0000	379.0000	.0000	377.0000
OFFICE OF PUBLIC ACCOUNTABILITY DEPARTMENT (E510)							
GENERAL OPERATING FUND 1010							
Administrative Aide - Intern	04	MGTNON	.0000	.0000	1.0000	1.0000	1.0000

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Director of Oversight and Public Accountability	22U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Labor Relations Specialist	17U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal OPA GOF</i>			2.0000	2.0000	3.0000	1.0000	3.0000
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	.0000	2.0000	2.0000	.0000	2.0000
<i>Subtotal OPA-Other Grants</i>			.0000	2.0000	2.0000	.0000	2.0000
TOTAL OFFICE OF PUBLIC ACCOUNTABILITY			2.0000	4.0000	5.0000	1.0000	5.0000
TOTAL POLICE GROUP			382.0000	383.0000	384.0000	1.0000	382.0000

FIRE DEPARTMENT (E520)

GENERAL OPERATING FUND 1010

Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant Fire Chief	12B	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Battalion Fire Chief	06B	IAFF	6.0000	6.0000	6.0000	.0000	6.0000
Deputy Fire Chief	22U	EXECPLAN	2.0000	2.0000	2.0000	.0000	2.0000
Emergency Management Administrator	15	APA	1.0000	1.0000	1.0000	.0000	0.5000
Financial Assistant I I	13AH	GREIU	1.0000	2.0000	2.0000	.0000	2.0000
Fire Captain	05B	IAFF	15.0000	15.0000	15.0000	.0000	15.0000
Fire Captain - Emergency Medical Services Coordinator	05BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Fleet Maintenance	05BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Building Maintenance	05BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Prevention	05BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Strategic Planning	05BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Captain - Training	05BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Chief	27U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Fire Chief - Training	06BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Equipment Operator	02B	IAFF	45.0000	45.0000	45.0000	.0000	45.0000
Fire Financial Administrative Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Fire Hazard Inspector	20AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Fire Lieutenant	03B	IAFF	30.0000	30.0000	30.0000	.0000	30.0000
Fire Lieutenant - Fire Prevention Inspector	03BA	IAFF	4.0000	4.0000	4.0000	.0000	2.8000
Fire Lieutenant - Hazardous Materials Planner	03BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Lieutenant - Strategic Planning Officer	03BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Fire Lieutenant - Training	03BA	IAFF	2.0000	2.0000	2.0000	.0000	2.0000
Fire Marshal	06BA	IAFF	1.0000	1.0000	1.0000	.0000	1.0000
Firefighter	01B	IAFF	76.0000	76.0000	76.0000	.0000	76.0000

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I I I	12AH	GREIU	2.0000	1.0000	1.0000	.0000	1.0000
Performance & Management Reporting Specialist	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Fire GOF</i>			201.0000	201.0000	201.0000	.0000	199.3000
TOTAL FIRE DEPARTMENT			201.0000	201.0000	201.0000	.0000	199.3000

61ST DISTRICT COURT DEPARTMENT (E530)

DISTRICT COURT OPERATING FUND 7400

Alternative Sentencing Coordinator	03D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Chief Deputy Court Clerk	03D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Chief Probation Officer	07D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Clerk of the Court	09D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Clerk Typist	04EH	COURT	.0000	.0000	1.0000	1.0000	1.0000
Community Service Work Program Supervisor	06D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Administrative Assistant - Admin	04D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Administrative Assistant - Finance	04D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Administrator/ Clerk	14S	61ST	1.0000	1.0000	1.0000	.0000	1.0000
Court Compliance Officer	16EH	COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Information Systems Manager	06D	APA COURT	1.0000	1.0000	1.0000	.0000	1.0000
Court Operator	16EH	COURT	.0000	4.0000	4.0000	.0000	4.0000
Court Recorder	18EH	COURT	4.0000	2.0000	2.0000	.0000	2.0000
Customer Service Representative	13EH	COURT	4.0000	4.0000	4.0000	.0000	4.0000
DART Volunteer Coordinator - PT at 0.50 FTE	10T	61STHR	1.0000	1.0000	1.0000	.0000	0.5000
Deputy Court Clerk	12EH	COURT	21.0000	21.0000	21.0000	.0000	21.0000
Deputy Court Clerk Specialist	13EH	COURT	2.0000	2.0000	2.0000	.0000	2.0000
District Court Judge	04ELC	JUDGE	6.0000	6.0000	6.0000	.0000	6.0000
Judicial Clerk	14EH	COURT	7.0000	7.0000	7.0000	.0000	7.0000
Law Trained Magistrate	10S	61ST	1.0000	1.0000	1.0000	.0000	1.0000
Lead Work Assignment Clerk	15EH	COURT	4.0000	4.0000	4.0000	.0000	4.0000
Probation Officer	03D	APA COURT	6.0000	6.0000	6.0000	.0000	5.0000
Probation Officer I I	05DA	APA COURT	3.0000	3.0000	3.0000	.0000	2.1000
Senior Judicial Clerk	16EH	COURT	2.0000	.0000	.0000	.0000	0.0000
Urinalysis Laboratory Manager	18EH	COURT	1.0000	1.0000	1.0000	.0000	1.0000
VIP/DART Coordinator PT at 0.50 FTE	01D	APA COURT	1.0000	1.0000	.0000	(1.0000)	0.0000
Work Crew Supervisor	16EH	COURT	3.0000	3.0000	3.0000	.0000	3.0000

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
<i>Subtotal Operating</i>			76.0000	76.0000	76.0000	.0000	73.6000
DISTRICT COURT GRANTS FUND 7401							
DART On - Call Worker- PT at 0.50 FTE	05T	61STHR	7.0000	7.0000	7.0000	.0000	3.5000
DART Team Leader - PT at 0.50 FTE	09T	61STHR	1.0000	1.0000	1.0000	.0000	0.5000
Eviction Prevention Holistic Facilitator	08S	APA COURT	.0000	2.0000	2.0000	.0000	2.0000
Probation Officer	3D	APA COURT	.0000	.0000	.0000	.0000	1.0000
Probation Officer I I	05DA	APA COURT	.0000	.0000	.0000	.0000	0.9000
Surveillance Officer - PT at 0.50 FTE	06T	61STHR	1.0000	1.0000	1.0000	.0000	0.5000
Urinalysis Technician - PT at 0.50 FTE	01E	COURTPT	4.0000	4.0000	4.0000	.0000	2.0000
<i>Subtotal Grants</i>			13.0000	15.0000	15.0000	.0000	10.4000
TOTAL 61ST DISTRICT COURT			89.0000	91.0000	91.0000	.0000	84.0000
ATTORNEY'S DEPARTMENT (E540)							
GENERAL OPERATING FUND 1010							
Assistant City Attorney I	15U	EXECPLAN	2.0000	3.0000	3.0000	.0000	3.0000
Assistant City Attorney I I	19U	EXECPLAN	5.0000	5.0000	5.0000	.0000	5.0000
Assistant City Attorney I I I	22U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Business Manager	13	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
City Attorney	02APP	APPOINT	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Attorney	26U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Director of Legal Affairs	24U	EXECPLAN	3.0000	2.0000	2.0000	.0000	2.0000
Legal Assistant I	05U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Legal Assistant II	07U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I I I	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I V	15AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
TOTAL ATTORNEY'S DEPARTMENT			18.0000	18.0000	18.0000	.0000	18.0000
<u>F. FISCAL SERVICES GROUP</u>							
FLEET & FACILITIES DEPARTMENT (F610)							
FACILITIES MANAGEMENT FUND 6310							
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Building Maintenance Mechanic I / I I	13A/16A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Building Maintenance Mechanic III	19A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Business Manager	13	APA	1.0000	1.0000	1.0000	.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.0750

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Director Of Facilities And Fleet Management	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.5000
Energy, Climate & Performance Management Specialist	11	APA	.0000	.0000	.0000	.0000	0.1000
Facilities Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Facilities Maintenance Supervisor	14	APA	2.0000	2.0000	2.0000	.0000	2.0000
Facilities Maintenance Technician	25AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	.0000	0.5000
Information Systems Coordinator	15	APA	.0000	.0000	.0000	.0000	0.5000
Office Assistant I I I	12AH	GREIU	1.0000	1.0000	1.0000	.0000	0.7500
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Facilities</i>			16.0000	16.0000	16.0000	.0000	14.9250
MOTOR EQUIPMENT SERVICES FUND 6610							
Business Manager	13	APA	.0000	.0000	.0000	.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.0750
Director Of Facilities And Fleet Management	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
Equipment Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Equipment Maintenance Supervisor	12	APA	2.0000	2.0000	2.0000	.0000	2.0000
Equipment Service Worker	12A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.5000
Fleet Equipment Manager	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
Heavy Equipment Mechanic	18A	GREIU	8.0000	8.0000	8.0000	.0000	8.0000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	0.5000
Lead Equipment Mechanic	21A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Light Equipment Mechanic	17A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	.0000	1.0000
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant I I I	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.2500
Storekeeper I I	14AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Vehicle Service Worker	09A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
<i>Subtotal Fleet</i>			31.0000	31.0000	31.0000	.0000	32.4250
VEHICLE STORAGE FUND 2320							
Buyer	10	APA	1.0000	.0000	.0000	.0000	0.0000
<i>Subtotal Vehicle Storage</i>			1.0000	.0000	.0000	.0000	0.0000
TOTAL FLEET & FACILITIES DEPARTMENT			48.0000	47.0000	47.0000	.0000	47.3500

FISCAL SERVICES DEPARTMENT (F620)

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
ASSESSOR'S OFFICE-GENERAL OPERATING FUND 1010							
Assessment Records Specialist	18A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Assistant City Assessor	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Certified General Appraiser	24AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
City Assessor	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Assessor	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Real and Personal Property Appraiser I & II	15AH/20AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Real and Personal Property Appraiser III	23AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Real Property Assessment Aide	11AH	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Tax Auditor	23AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Assessor</i>			15.0000	15.0000	15.0000	.0000	15.1500
FISCAL ADMINISTRATION OFFICE-GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	.0000	1.0000	1.0000	.0000	1.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	.0000	0.4300
Budget Specialist	09U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.2000
Deputy Chief Financial Officer	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.4000
Financial Analyst	12	APA	2.0000	2.0000	2.0000	.0000	0.0000
Financial Systems Administrator	17	APA	2.0000	2.0000	2.0000	.0000	2.0000
Performance & Management Reporting Specialist	14	APA	.0000	1.0000	1.0000	.0000	1.0000
Utility Financial Officer	17	APA	1.0000	1.0000	1.0000	.0000	0.0000
<i>Subtotal Fiscal Admin</i>			8.0000	10.0000	10.0000	.0000	6.0300
BUDGET OFFICE-GENERAL OPERATING FUND 1010							
Budget Analyst - Specialty Level B	14	APA	.0000	1.0000	1.0000	.0000	1.0000
Budget Analyst - Specialty Level C	16	APA	2.0000	2.0000	2.0000	.0000	2.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Deputy Chief Financial Officer	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.5000
<i>Subtotal Budget</i>			3.0000	4.0000	4.0000	.0000	3.7000
<i>Subtotal Fiscal Admin/Budget Department 212</i>			11.0000	14.0000	14.0000	.0000	9.7300
PURCHASING OFFICE-GENERAL OPERATING FUND 1010							
Buyer	10	APA	1.0000	1.0000	1.0000	.0000	1.0000
City Purchasing Agent	20U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Senior Buyer	15	APA	1.0000	1.0000	1.0000	.0000	0.8500
<i>Subtotal Purchasing GOF</i>			3.0000	3.0000	3.0000	.0000	3.0000
PURCHASING OFFICE-VEHICLE STORAGE FUND 2320							
Buyer	10	APA	.0000	1.0000	1.0000	.0000	1.0000
Deputy Chief Financial Officer	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Senior Buyer	15	APA	.0000	.0000	.0000	.0000	0.1500
<i>Subtotal Purchasing Vehicle Storage</i>			.0000	1.0000	1.0000	.0000	1.2500
<i>Subtotal Purchasing Department</i>			3.0000	4.0000	4.0000	.0000	4.2500
INCOME TAX OFFICE-GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Income Tax Administrator	20U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Income Tax Compliance Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Income Tax Operations Supervisor	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Income Tax Examiner	21AH	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Income Tax Specialist I	15AH	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Income Tax Specialist II	18A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
<i>Subtotal Income Tax</i>			17.0000	17.0000	17.0000	.0000	17.1500
TOTAL FISCAL SERVICES DEPARTMENT			46.0000	50.0000	50.0000	.0000	46.2800
TECHNOLOGY & CHANGE MANAGEMENT DEPARTMENT (F630)							
INFORMATION TECHNOLOGY FUND 6800							
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.0900
Assistant Information Technology Director	20	APA	1.0000	1.0000	1.0000	.0000	1.0000
Director Of Information Technology	24U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal IT Fund</i>			2.0000	2.0000	2.0000	.0000	2.0900
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	3.0000	3.0000	3.0000	.0000	3.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I - Accounting	11	APA	1.0000	1.0000	1.0000	.0000	0.8000
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Secretary	15A	GREIU	1.0000	1.0000	.0000	(1.0000)	0.0000

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
Business Office Representative	16AH	GREIU	5.0000	6.0000	6.0000	.0000	5.4000
City Treasurer	04APP	APPOINT	1.0000	1.0000	1.0000	.0000	0.8000
Deputy City Treasurer	18	APA	1.0000	1.0000	1.0000	.0000	0.9000
Financial Assistant I	11A	GREIU	2.0000	.0000	.0000	.0000	0.0000
Investment Analyst	21AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Public Accounts Collector	19AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
<i>Subtotal Treasurer GOF</i>			18.0000	17.0000	16.0000	(1.0000)	14.9000
TREASURER'S OFFICE - WATER FUND 5910							
Administrative Analyst I - Accounting	11	APA	.0000	.0000	.0000	.0000	0.2000
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	.0000	0.6000
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	.0000	0.1000
Deputy City Treasurer	18	APA	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal Treasurer - Water Fund</i>			.0000	.0000	.0000	.0000	1.0000
TREASURER'S OFFICE - REFUSE FUND 2260							
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	.0000	0.1000
<i>Subtotal Treasurer - Refuse Fund</i>			.0000	.0000	.0000	.0000	0.1000
TOTAL TREASURY DEPARTMENT			18.0000	17.0000	16.0000	(1.0000)	16.0000
COMPTROLLER'S DEPARTMENT (F650)							
GENERAL OPERATING FUND 1010							
Accountant I	21AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Accountant II	12	APA	.0000	1.0000	1.0000	.0000	1.0000
Accounts Payable Supervisor	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst Accounting	11	APA	1.0000	.0000	.0000	.0000	0.0000
Administrative Executive Assistant	05U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
City Comptroller	03ELC	ELECTED	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Comptroller	22	APA	1.0000	1.0000	1.0000	.0000	1.0000
Financial Analyst	12	APA	2.0000	2.0000	2.0000	.0000	2.0000
Financial Analyst II	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I	11AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant I I	13AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Financial Systems Analyst	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Internal Auditor I	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Payroll Supervisor	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
TOTAL COMPTROLLER'S DEPARTMENT			16.0000	16.0000	16.0000	.0000	16.0000

**FY2023 MASTER ROSTER
APPENDIX C**

**Group / Department
Org / Fund**

Position Titles	Range	Bargaining Unit	FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
RETIREMENT ACTIVITIES (G110) - NON BUDGETED							
RETIREMENT OFFICE - Not Budgeted							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Executive Director Pension Systems	01PEN	PENSION	1.0000	1.0000	1.0000	.0000	1.0000
Retirement Services Specialist	13	APA	1.0000	1.0000	1.0000	.0000	1.0000
Retirement Systems Assistant	15AH	GREIU	1.0000	1.0000	1.0000	.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	.0000	0.3300
<i>Subtotal DDA</i>			.0000	.0000	.0000	.0000	0.3300
TAX INCREMENT FINANCE AUTHORITY - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0300
<i>Subtotal TIFA</i>			.0000	.0000	.0000	.0000	0.0300
BROWNFIELD - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0600
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.7000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Economic Development Coordinator I / I I	14 / 17	APA	.0000	.0000	.0000	.0000	1.9500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
<i>Subtotal Brownfield</i>			.0000	.0000	.0000	.0000	3.8100
SMARTZONE - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0500
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Economic Development Coordinator I / I I	14 / 17	APA	.0000	.0000	.0000	.0000	0.5000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.4000
<i>Subtotal Smartzone</i>			.0000	.0000	.0000	.0000	1.4000
DOWNTOWN IMPROVEMENT DISTRICT - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0500
<i>Subtotal DID</i>			.0000	.0000	.0000	.0000	0.0500

**FY2023 MASTER ROSTER
APPENDIX C**

Group / Department
Org / Fund

Position Titles

Range

Bargaining
Unit

TOTAL AUTHORITIES - NON BUDGETED FUNDS

FY2021 AUTHORIZED	FY2022 AUTHORIZED	FY2023 AUTHORIZED	Change from 2022	FY2023 FTE
.0000	.0000	.0000	.0000	5.6200

TOTAL ROSTER FOR FY2023

1,642.00	1,659.00	1,667.00	8.00	1,605.00
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ECONOMIC DEVELOPMENT – AUTHORITIES AND DISTRICTS

Like other cities in Michigan, the City uses a variety of economic development programs to attract businesses and individuals. Some programs encourage business and residential capital investment by abating the property tax increases resulting from increased property values. These types of programs include abatements for industrial and commercial buildings and equipment, obsolete property redevelopment, neighborhood enterprise zones, and renaissance zones. Other economic development programs provide access for businesses to the tax-exempt bond market via the City's Economic Development Corporation or provide guidance to the business or individual in order to access the State's economic development programs and agencies.

Another tool which may be used encourage economic development is direct investment in the City's public, business, technology, and residential infrastructure. Revenues for these investments are provided when City Commission targets specific areas within the City then diverts property tax revenues, usually known as 'capturing,' resulting from increasing property values within those boundaries. This type of revenue program is called, "tax increment financing" or "TIF." Investing TIF revenues in infrastructure and redevelopment programs creates a culture of business district and neighborhood capital investment. This increases property values and the numbers of jobs in the various TIF districts and spills into surrounding areas, inspiring other property improvements that attract new residents and businesses. The oldest of the City's TIF districts is the Downtown Development Authority and the newest is the South Division / Grandville Avenue Corridor Improvement Authority which will begin capturing TIF revenues in Fiscal Year 2020.

City Commission appoints City residents and business owners to serve as board members for the City's economic development authorities and districts. The entities included in this section of the Fiscal Plan operate independently but in compliance with each entity's authorizing statute and applicable City policies and procedures. For accounting purposes, the special assessment districts are "special revenue funds" and the TIF authorities are "discretely presented component units," according to criteria established by the Governmental Accounting Standards Board.

BROWNFIELD REDEVELOPMENT AUTHORITY ("BROWNFIELD")

The Grand Rapids Brownfield was created by the City in 1998 under the provisions of Act 381, Public Acts of 1996 of the State of Michigan, as amended. The purpose of the Authority is to promote the revitalization of environmentally distressed areas and functionally obsolete properties within the City. The entire City of Grand Rapids has been designated as a brownfield district. However, Brownfield tax increment revenues are captured only from specific development projects approved by City Commission and the State of Michigan. Brownfield projects may capture all local and school tax increment revenues except debt-related millages.

BUSINESS IMPROVEMENT DISTRICT – UPTOWN ("UPTOWN BID")

The Uptown BID is a special assessment district created by the City in June, 2013 after property owners within the district voted in favor of self-assessment. BID operations began in fiscal year 2014 under the provisions of Act 120, Public Acts of 1961 of the State of Michigan, as amended. The purpose of the BID is to provide a program of enhanced services within the district boundaries. The special assessments relieve property owners of common area maintenance services and provide funding to draw customers to the district's businesses via special events, marketing, and neighborhood development.

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 and 2027 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 and first captured tax increment revenues in FY2020.

DOWNTOWN DEVELOPMENT AUTHORITY (“DDA”)

The Grand Rapids DDA was created in 1979 by the City of Grand Rapids under the provisions of Act 197, Public Acts of 1975 of the State of Michigan, as amended. The purpose of the DDA is to correct and prevent deterioration in the downtown business district / neighborhood; encourage historic preservation; authorize the acquisition and disposal of interests in real and personal property; authorize the creation and implementation of development plans in the districts; promote the economic growth of the districts; authorize the levy and collection of taxes; authorize the issuance of bonds and other evidences of indebtedness; and authorize the use of tax increment financing. The DDA’s initial property tax increment revenue capture was in 1981.

Until December, 2016 the DDA district was bounded roughly by Newberry Street, N.W. on the north; Lafayette Avenue, or Prospect Avenue on the east; Logan Street or Wealthy Street on the south; and Lexington Avenue, N.W. or Seward Avenue, N.W. on the west. In December, 2016 City Commission approved an expansion of the development district which is now bounded by Leonard Street, N.W. on the north; Division Avenue, Lafayette Avenue, or Prospect Avenue on the east; Century Street, Chestnut Street, Logan Street or Wealthy Street on the south; and Lexington Avenue, Turner Avenue, or Seward Avenue on the west.

The DDA captures tax increment revenues from two sources, local tax increments and school tax increments. Local tax increment (LTI) revenues are captured from millages levied by the City of Grand Rapids, County of Kent, Interurban Transportation Partnership (“The Rapid”), and Grand Rapids Community College. School tax increment (STI) revenues are captured from millages levied by the State of Michigan Education Tax; Grand Rapids Public Schools; and Kent Intermediate School District. State law restricts the DDA’s use of STI revenues for payment of debt service and other eligible obligations in existence prior to January 1, 1995 or for obligations which refund those eligible obligations. (Note, the Fiscal Year ending June 30, 2022 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 February 18, 2022 the DID Board adopted a motion recommending that the City Commission declare necessity for special assessments beginning July 1, 2022 and ending June 30, 2023. As a result, the DID Fund Statements includes only FY2023 revenues and expenditures. On June 1, 2021, the City Commission approved the DID Board’s recommendation to combine the three snowmelt districts (funds 2511-2513) into one Center City Snowmelt district (fund 2519).

GRAND RAPIDS ECONOMIC DEVELOPMENT CORPORATION (“EDC”)

The Grand Rapids EDC is a public economic development corporation which does not capture tax increment revenues. The EDC was created to alleviate and prevent conditions of unemployment; to assist and retain local industries and commercial enterprises; to strengthen and revitalize the economy of the City of Grand Rapids and of the State of Michigan; to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in locating, purchasing construction, reconstructing, modernizing, improving, maintaining, repairing, furnishing, equipping, and expanding in the City of Grand Rapids; and to encourage the location of commercial enterprises in Grand Rapids to more conveniently provide services and facilities to Grand Rapids businesses and residents. For accounting purposes, the EDC is considered a special revenue fund, which is a governmental fund type. Please go to the “Special Revenue Funds,” tab in this Fiscal Plan to locate the EDC’s fund statement.

MONROE NORTH TAX INCREMENT FINANCING AUTHORITY (“MNTIFA”)

The MNTIFA was created by the City in December, 1985 and began operations in fiscal year 1987 under the provisions of Act 450, Public Acts of 1980 of the State of Michigan, as amended. The purpose of the Authority is to provide for the development of the Monroe North Development Area, which is bounded roughly by Coldbrook Street, N.W. on the north, Ionia Avenue, N.W. on the east, the Grand River on the west and the south line of Newberry Street, N.W. on the south.

The MNTIFA captures local tax increment revenue but, unlike the DDA, may not capture school tax increment revenue since the MNTIFA did not have eligible debt obligations outstanding prior to January 1, 1995.

SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY (“SMARTZONE”)

The Grand Rapids SmartZone LDFA Certified Technology Park (“CTP”) was created by the City in 2002 under the provisions of Act 281, Public Acts of 1986 of the State of Michigan, as amended. The mission of the SmartZone is to enhance resources entrepreneurs and inventors need to leverage technology, create companies, and establish new industries in Grand Rapids and West Michigan. The SmartZone captures local tax increment revenue but may capture only half of school millage-related tax increment revenue from the districts. The SmartZone may not capture any debt-related millages.

The initial SmartZone boundaries were established in 2001 in the northeastern area of downtown Grand Rapids to take advantage of the synergy created by adjacent medical, research, educational, financial, governmental and non-profit institutions including the City of Grand Rapids, the Van Andel Institute, Grand Valley State University, Grand Rapids Community College, and The Right Place, Inc.

On April 26, 2016, City Commission approved an amended Development Plan and Tax Increment Financing Plan (“the Plan.”) The Plan expanded the Grand Rapids SmartZone District to encompass the entire City, added 62 parcels to the CTP, eliminated the Plymouth Satellite CTP, designated the Holland SmartZone LDFA as a satellite of the Grand Rapids SmartZone, adjusted which extra voted mills are subject to capture, and expanded the area available for investment of tax increment revenues. Approval of the Plan by the Michigan Economic Development Corporation and the State Treasurer allows the CTP to continue to capture 50% of school millage-related tax increment revenues for another 15 years beyond the originally approved 15 year term which was schedule to expire after FY2017.

BUDGETING AND FINANCIAL MONITORING FOR ECONOMIC DEVELOPMENT AUTHORITIES

TIF revenues can fluctuate significantly from year to year compared to other governmental revenue sources. As a result, the City's TIF authority budgets are prepared later than other City funds and follow a separate budget approval process, which begins after the City Assessor finalizes the upcoming year's taxable values at the March Board of Review. The Assessor calculates captured assessed values (“CAV”) for the various TIF districts using the MBOR taxable values. Using the CAV, tax increment and other revenues are calculated for the next five years. Operating and project expenditure requests depend upon the amounts of forecasted revenues remaining after debt obligations are considered. Staff submits the five-year budget forecasts, known as priority plans, to the appropriate board in April for their review and recommendation to City Commission. Upon recommendation by the board, City Commission considers the budget request for the upcoming fiscal year. Once City Commission approves the request, the budget returns to the appropriate board for adoption. Only the upcoming fiscal year is appropriated. The remaining four years of the priority plans are used for development project planning.

The DDA, MNTIFA, Brownfield, SmartZone, EDC, CIA, and BID budgets for Fiscal Year 2023 were approved by City Commission on May 10, 2022. The DID Fiscal Year 2023 budget was approved by City Commission on May 24, 2022. Following City Commission approval, each authority and district board adopted the Fiscal Year 2023 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 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Brownfield Operations (2430)</u>									
Revenues									
401-Taxes	10,212,947	10,517,704	11,881,812	11,888,361	11,389,658	11,149,649	10,930,652	10,424,490	10,164,022
501-Federal Grants	26,216	1,148,425	1,148,425	794,670	1,290,167	-	-	-	-
539-State Grants	165,042	-	-	-	-	-	-	-	-
600-Charges for Services	73,441	118,945	118,945	81,567	120,916	124,619	128,441	132,386	136,459
664-Investment Income & Rentals	54,080	66,779	66,779	60,603	60,152	78,855	108,780	123,742	142,445
671-Other Revenues	75,000	75,000	79,063	75,000	75,000	75,000	75,000	75,000	75,000
Brownfield Operations Total Revenues	10,606,726	11,926,853	13,295,024	12,900,201	12,935,893	11,428,123	11,242,873	10,755,618	10,517,926
Expenditures									
701-Personal Services	384,764	551,503	551,503	551,503	577,326	598,926	617,721	624,620	623,448
751-Supplies	673	4,155	4,155	7,470	7,970	8,369	8,788	9,227	9,689
800-Other Services and Charges	10,061,689	11,027,266	12,276,591	11,709,086	11,839,316	10,371,200	10,158,693	9,676,358	9,433,175
970-Capital Outlays	-	-	-	-	8,160	8,323	8,490	8,659	8,833
990-Debt Service	176,863	178,413	178,413	174,350	178,613	178,613	179,063	173,338	174,613
995-Other Financing	-	-	-	69,244	-	-	-	-	-
Brownfield Operations Total Expenditures	10,623,989	11,761,337	13,010,662	12,511,653	12,611,385	11,165,431	10,972,755	10,492,202	10,249,758
Brownfield Operations NET INCOME (LOSS)	(17,263)	165,516	284,362	388,548	324,508	262,692	270,118	263,416	268,168
Beginning Fund Balance	1,426,676	1,409,413	1,409,413	1,409,413	1,797,961	2,122,469	2,385,161	2,655,279	2,918,695
Ending Fund Balance	1,409,413	1,574,929	1,693,775	1,797,961	2,122,469	2,385,161	2,655,279	2,918,695	3,186,863
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,593,598	1,764,201	1,951,599	1,876,748	1,891,708	1,674,815	1,645,913	1,573,830	1,537,464
Unassigned Fund Balance	(184,185)	(189,272)	(257,824)	(78,787)	230,761	710,346	1,009,366	1,344,865	1,649,399
Total	1,409,413	1,574,929	1,693,775	1,797,961	2,122,469	2,385,161	2,655,279	2,918,695	3,186,863
Unassigned FB as a % of Total Expenditures	(1.7%)	(1.6%)	(2.%)	(0.6%)	1.8%	6.4%	9.2%	12.8%	16.1%

Grand Rapids MI
BROWNFIELD REDEVELOPMENT FINANCING AUTHORITY - LOCAL SITE REMEDIATION FUND (2431)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Brownfield Revolving Loan Fund (2431)</u>									
Revenues									
401-Taxes	1,162,562	1,262,300	1,262,300	1,247,984	1,169,433	1,056,824	592,254	783,431	883,766
664-Investment Income & Rentals	53,783	27,637	27,637	25,081	26,058	34,161	47,125	53,607	61,709
671-Other Revenues	47,711	63,541	63,541	75,478	72,756	26,799	27,016	27,236	27,459
Brownfield Revolving Loan Fund Total Revenues	1,264,056	1,353,478	1,353,478	1,348,543	1,268,247	1,117,784	666,395	864,274	972,934
Expenditures									
800-Other Services and Charges	599,593	3,961,177	3,961,177	1,330,991	2,895,809	1,140,353	734,102	834,591	956,099
995-Other Financing	-	-	-	1,662	-	-	-	-	-
Brownfield Revolving Loan Fund Total Expenditures	599,593	3,961,177	3,961,177	1,332,653	2,895,809	1,140,353	734,102	834,591	956,099
Brownfield Revolving Loan Fund NET INCOME (LOSS)	664,463	(2,607,699)	(2,607,699)	15,890	(1,627,562)	(22,569)	(67,707)	29,683	16,835
Beginning Fund Balance	3,444,977	4,109,440	4,109,440	4,109,440	4,125,330	2,497,768	2,475,199	2,407,492	2,437,175
Ending Fund Balance	4,109,440	1,501,741	1,501,741	4,125,330	2,497,768	2,475,199	2,407,492	2,437,175	2,454,010
Reserve Targets									
Assigned to Operations - 15% of Total Spending	89,939	594,177	594,177	199,898	434,371	171,053	110,115	125,189	143,415
Unassigned Fund Balance	4,019,501	907,565	907,565	3,925,432	2,063,397	2,304,146	2,297,377	2,311,987	2,310,595
Total	4,109,440	1,501,741	1,501,741	4,125,330	2,497,768	2,475,199	2,407,492	2,437,175	2,454,010
Unassigned FB as a % of Total Expenditures	670.4%	22.9%	22.9%	294.6%	71.3%	202.1%	313.0%	277.0%	241.7%

Grand Rapids MI
BUSINESS IMPROVEMENT DISTRICT - UPTOWN (2520)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Uptown Business Improv Dist (2520)</u>									
Revenues									
600-Charges for Services	6,356	7,000	7,000	11,311	13,500	7,000	7,000	7,000	7,000
664-Investment Income & Rentals	1,451	984	984	984	900	590	787	944	1,023
671-Other Revenues	105,935	106,498	106,498	106,703	110,975	112,085	112,085	112,085	112,085
Uptown Business Improv Dist									
Total Revenues	113,742	114,482	114,482	118,998	125,375	119,675	119,872	120,029	120,108
Expenditures									
701-Personal Services	34,688	-	-	-	-	-	-	-	-
751-Supplies	-	-	-	-	-	-	-	-	-
800-Other Services and Charges	69,484	134,004	134,004	110,001	133,505	123,000	129,000	135,000	135,000
Uptown Business Improv Dist									
Total Expenditures	104,172	134,004	134,004	110,001	133,505	123,000	129,000	135,000	135,000
Uptown Business Improv Dist									
NET INCOME (LOSS)	9,570	(19,522)	(19,522)	8,997	(8,130)	(3,325)	(9,128)	(14,971)	(14,892)
Beginning Fund Balance	34,394	43,964	43,964	43,964	52,961	44,831	41,506	32,378	17,407
Ending Fund Balance	43,964	24,442	24,442	52,961	44,831	41,506	32,378	17,407	2,515
<u>Reserve Targets</u>									
Assigned to Operations - 15% of Total Spending	15,626	20,101	20,101	16,500	20,026	18,450	19,350	20,250	20,250
Unassigned Fund Balance	28,338	4,341	4,341	36,461	24,805	23,056	13,028	(2,843)	(17,735)
Total	43,964	24,442	24,442	52,961	44,831	41,506	32,378	17,407	2,515
Unassigned FB as a % of Total Expenditures	27.2%	3.2%	3.2%	33.1%	18.6%	18.7%	10.1%	(2.1%)	(13.1%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - MICHIGAN STREET (7815)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Michigan Street Corridor Improvement Authority (7815)</u>									
Revenues									
401-Taxes	129,445	131,757	131,757	188,739	260,576	265,817	271,164	276,617	282,179
664-Investment Income & Rentals	2,722	993	993	993	1,676	595	795	954	1,033
Michigan Street CIA Total	132,167	132,750	132,750	189,732	262,252	266,412	271,959	277,571	283,212
Revenues									
Expenditures									
751-Supplies	-	170,000	170,000	-	150,000	125,000	100,000	100,000	100,000
800-Other Services and Charges	28,360	115,000	115,000	24,400	247,500	224,500	199,500	199,500	199,500
Michigan Street CIA Total	28,360	285,000	285,000	24,400	397,500	349,500	299,500	299,500	299,500
Expenditures									
Michigan Street CIA NET	103,807	(152,250)	(152,250)	165,332	(135,248)	(83,088)	(27,541)	(21,929)	(16,288)
INCOME (LOSS)									
Beginning Fund Balance	56,333	160,140	160,140	160,140	325,472	190,224	107,136	79,595	57,666
Ending Fund Balance	160,140	7,890	7,890	325,472	190,224	107,136	79,595	57,666	41,378
Reserve Targets									
Assigned to Operations - 15% of Total Spending	4,254	42,750	42,750	3,660	59,625	52,425	44,925	44,925	44,925
Unassigned Fund Balance	155,886	(34,860)	(34,860)	321,812	130,599	54,711	34,670	12,741	(3,547)
Total	160,140	7,890	7,890	325,472	190,224	107,136	79,595	57,666	41,378
Unassigned FB as a % of Total Expenditures	549.7%	(12.2%)	(12.2%)	1318.9%	32.9%	15.7%	11.6%	4.3%	(1.2%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - NORTH QUARTER (7812)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>North Quarter Corridor Improvement Authority (7812)</u>									
Revenues									
401-Taxes	26,889	31,515	31,515	38,355	49,759	50,764	51,790	52,835	53,902
664-Investment Income & Rentals	1,281	362	362	362	552	706	951	1,074	1,227
671-Other Revenues	4,450	3,000	3,000	9,695	3,000	3,000	3,000	3,000	3,000
North Quarter CIA Total									
Revenues	32,620	34,877	34,877	48,412	53,311	54,470	55,741	56,909	58,129
Expenditures									
751-Supplies	495	-	-	1,083	3,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	14,993	75,000	75,000	26,100	103,467	59,000	59,000	59,000	59,000
North Quarter CIA Total									
Expenditures	15,488	75,000	75,000	27,183	106,467	61,000	61,000	61,000	61,000
North Quarter CIA NET INCOME (LOSS)	17,132	(40,123)	(40,123)	21,229	(53,156)	(6,530)	(5,259)	(4,091)	(2,871)
Beginning Fund Balance	35,790	52,922	52,922	52,922	74,151	20,995	14,465	9,206	5,115
Ending Fund Balance	52,922	12,799	12,799	74,151	20,995	14,465	9,206	5,115	2,244
<u>Reserve Targets</u>									
Assigned to Operations - 15% of Total Spending	2,323	11,250	11,250	4,077	15,970	9,150	9,150	9,150	9,150
Unassigned Fund Balance	50,599	1,549	1,549	70,074	5,025	5,315	56	(4,035)	(6,906)
Total	52,922	12,799	12,799	74,151	20,995	14,465	9,206	5,115	2,244
Unassigned FB as a % of Total Expenditures	326.7%	2.1%	2.1%	257.8%	4.7%	8.7%	0.1%	(6.6%)	(11.3%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - SOUTH DIVISION AVENUE / GRANDVILLE AVE (7816)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>S Division/Grandville Corridor Improvement Authority (7816)</u>									
Revenues									
401- Taxes	85,451	82,080	82,080	131,584	132,510	135,180	137,904	140,682	143,515
664-Investment Income & Rentals	3,865	205	205	205	1,126	1,439	1,939	2,189	2,502
671-Other Revenues	-	-	-	-	-	-	-	-	-
S Dvn/Grdville CIA Total	89,316	82,285	82,285	131,789	133,636	136,619	139,843	142,871	146,017
Revenues									
Expenditures									
751-Supplies	-	-	-	-	8,000	8,000	8,000	8,000	8,000
800-Other Services and Charges	60,468	116,500	116,500	104,050	210,000	132,000	121,000	121,000	121,000
S Dvn/Grdville CIA Total	60,468	116,500	116,500	104,050	218,000	140,000	129,000	129,000	129,000
Expenditures									
S Dvn/Grdville CIA NET	28,848	(34,215)	(34,215)	27,739	(84,364)	(3,381)	10,843	13,871	17,017
INCOME (LOSS)									
Beginning Fund Balance	32,220	61,068	61,068	61,068	88,807	4,443	1,062	11,905	25,776
Ending Fund Balance	61,068	26,853	26,853	88,807	4,443	1,062	11,905	25,776	42,793
Reserve Targets									
Assigned to Operations - 15% of Total Spending	9,070	17,475	17,475	15,608	32,700	21,000	19,350	19,350	19,350
Unassigned Fund Balance	51,998	9,378	9,378	73,200	(28,257)	(19,938)	(7,445)	6,426	23,443
Total	61,068	26,853	26,853	88,807	4,443	1,062	11,905	25,776	42,793
Unassigned FB as a % of Total Expenditures	86. %	8. %	8. %	70.4 %	(13. %)	(14.2 %)	(5.8 %)	5. %	18.2 %

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - SOUTHTOWN (7811)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Southtown (formerly Madison Square) Corridor Improvement Authority (7811)</u>									
Revenues									
401-Taxes	265,857	287,270	287,270	275,484	316,147	322,490	328,959	335,559	342,290
664-Investment Income & Rentals	6,308	5,602	5,602	5,602	5,315	6,791	9,154	10,335	11,811
671-Other Revenues	-	-	-	-	-	-	-	-	-
Southtown CIA Total Revenues	272,165	292,872	292,872	281,086	321,462	329,281	338,113	345,894	354,101
Expenditures									
751-Supplies	14,387	20,000	20,000	60,000	30,000	20,000	20,000	20,000	20,000
800-Other Services and Charges	161,392	697,008	697,008	388,625	501,600	308,000	308,000	310,000	325,000
970-Capital Outlays	-	-	-	-	116,258	-	-	-	-
Southtown CIA Total Expenditures	175,779	717,008	717,008	448,625	647,858	328,000	328,000	330,000	345,000
Southtown CIA NET INCOME (LOSS)	96,386	(424,136)	(424,136)	(167,539)	(326,396)	1,281	10,113	15,894	9,101
Beginning Fund Balance	410,910	507,296	507,296	507,296	339,757	13,361	14,642	24,755	40,649
Ending Fund Balance	507,296	83,160	83,160	339,757	13,361	14,642	24,755	40,649	49,750
<u>Reserve Targets</u>									
Assigned to Operations - 15% of Total Spending	26,367	107,551	107,551	67,294	97,179	49,200	49,200	49,500	51,750
Unassigned Fund Balance	480,929	(24,391)	(24,391)	272,463	(83,818)	(34,558)	(24,445)	(8,851)	(2,000)
Total	507,296	83,160	83,160	339,757	13,361	14,642	24,755	40,649	49,750
Unassigned FB as a % of Total Expenditures	273.6%	(3.4%)	(3.4%)	60.7%	(12.9%)	(10.5%)	(7.5%)	(2.7%)	(0.6%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - UPTOWN (7813)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Uptown Corridor Improvement Authority (7813)</u>									
Revenues									
401-Taxes	220,149	249,225	249,225	257,620	317,551	323,952	330,481	337,141	343,933
664-Investment Income & Rentals	2,879	2,554	2,554	2,554	2,373	3,032	4,086	4,613	5,272
Uptown CIA Total Revenues	223,028	251,779	251,779	260,174	319,924	326,984	334,567	341,754	349,205
Expenditures									
701-Personal Services	34,688	-	-	37,567	-	-	-	-	-
751-Supplies	31,461	20,600	20,600	6,000	23,600	30,000	30,000	30,000	30,000
800-Other Services and Charges	141,390	309,000	309,000	199,600	434,100	310,600	298,000	285,000	332,000
970-Capital Outlays	-	-	-	-	-	-	-	-	-
Uptown CIA Total Expenditures	207,539	329,600	329,600	243,167	457,700	340,600	328,000	315,000	362,000
Uptown CIA NET INCOME (LOSS)	15,489	(77,821)	(77,821)	17,007	(137,776)	(13,616)	6,567	26,754	(12,795)
Beginning Fund Balance	141,876	157,365	157,365	157,365	174,372	36,596	22,980	29,547	56,301
Ending Fund Balance	157,365	79,544	79,544	174,372	36,596	22,980	29,547	56,301	43,506
Reserve Targets									
Assigned to Operations - 15% of Total Spending	31,131	49,440	49,440	36,475	68,655	51,090	49,200	47,250	54,300
Unassigned Fund Balance	126,234	30,104	30,104	137,897	(32,059)	(28,110)	(19,653)	9,051	(10,794)
Total	157,365	79,544	79,544	174,372	36,596	22,980	29,547	56,301	43,506
Unassigned FB as a % of Total Expenditures	60.8%	9.1%	9.1%	56.7%	(7.%)	(8.3%)	(6.%)	2.9%	(3.%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - WESTSIDE (7814)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>West Side Corridor Improvement Authority (7814)</u>									
Revenues									
401-Taxes	140,992	188,871	188,871	102,874	284,179	289,913	295,761	301,726	307,811
664-Investment Income & Rentals	2,780	3,345	3,345	3,345	2,804	3,583	4,829	5,452	6,231
West Side CIA Total Revenues	143,772	192,216	192,216	106,219	286,983	293,496	300,590	307,178	314,042
Expenditures									
751-Supplies	21,933	155,000	155,000	100,000	120,000	120,000	120,000	120,000	120,000
800-Other Services and Charges	76,956	137,000	137,000	153,000	170,000	170,300	170,606	170,918	171,236
West Side CIA Total Expenditures	98,889	292,000	292,000	253,000	290,000	290,300	290,606	290,918	291,236
West Side CIA NET INCOME (LOSS)	44,883	(99,784)	(99,784)	(146,781)	(3,017)	3,196	9,984	16,260	22,806
Beginning Fund Balance	223,549	268,432	268,432	268,432	121,651	118,634	121,830	131,814	148,074
Ending Fund Balance	268,432	168,648	168,648	121,651	118,634	121,830	131,814	148,074	170,880
<u>Reserve Targets</u>									
Assigned to Operations - 15% of Total Spending	14,833	43,800	43,800	37,950	43,500	43,545	43,591	43,638	43,685
Unassigned Fund Balance	253,599	124,848	124,848	83,701	75,134	78,285	88,223	104,436	127,195
Total	268,432	168,648	168,648	121,651	118,634	121,830	131,814	148,074	170,880
Unassigned FB as a % of Total Expenditures	256.4%	42.8%	42.8%	33.1%	25.9%	27.0%	30.4%	35.9%	43.7%

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - SCHOOL TAX INCREMENT FUND (2482) ¹
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>DDA School Tax Increment (2482)</u>									
Revenues									
401-Taxes	6,975,671	7,225,103	7,225,103	7,233,832	-	-	-	-	-
664-Investment Income & Rentals	74,940	84,901	84,901	84,901	-	-	-	-	-
DDA School Tax Increment									
Total Revenues	7,050,611	7,310,004	7,310,004	7,318,733	-	-	-	-	-
Expenditures									
990-Debt Service	6,986,750	6,814,500	6,814,500	6,814,500	-	-	-	-	-
DDA School Tax Increment									
Total Expenditures	6,986,750	6,814,500	6,814,500	6,814,500	-	-	-	-	-
DDA School Tax Increment									
NET INCOME (LOSS)	63,861	495,504	495,504	504,233	-	-	-	-	-
Beginning Fund Balance	(568,094)	(504,233)	(504,233)	(504,233)	-	-	-	-	-
Ending Fund Balance	(504,233)	(8,729)	(8,729)	-	-	-	-	-	-
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,048,013	1,022,175	1,022,175	1,022,175	-	-	-	-	-
Unassigned Fund Balance	(1,552,246)	(1,030,904)	(1,030,904)	(1,022,175)	-	-	-	-	-
Total	(504,233)	(8,729)	(8,729)	-	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	(22.2%)	(15.1%)	(15.1%)	(15.5%)	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 will no longer be capturing school tax increments.

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - NON-TAX INCREMENT FUND (2483)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>DDA Non Tax Increment (2483)</u>									
Revenues									
501-Federal Grants	297,285	-	-	-	-	-	-	-	-
600-Charges for Services	336,401	250,000	250,000	332,492	350,000	500,000	500,000	500,000	500,000
664-Investment Income & Rentals	127,116	151,036	151,036	144,541	114,390	127,570	148,658	159,203	172,383
671-Other Revenues	244,946	232,623	232,623	646,962	42,000	42,000	42,000	42,000	42,000
DDA Non Tax Increment Total Revenues	1,005,748	633,659	633,659	1,123,995	506,390	669,570	690,658	701,203	714,383
Expenditures									
751-Supplies	152,181	501,000	501,000	250,000	551,000	350,000	300,000	300,000	300,000
800-Other Services and Charges	1,246,019	1,399,000	1,399,000	1,242,000	1,548,651	907,901	782,901	657,901	657,901
970-Capital Outlays	620,529	-	-	-	-	-	-	-	-
DDA Non Tax Increment Total Expenditures	2,018,729	1,900,000	1,900,000	1,492,000	2,099,651	1,257,901	1,082,901	957,901	957,901
DDA Non Tax Increment NET INCOME (LOSS)	(1,012,981)	(1,266,341)	(1,266,341)	(368,005)	(1,593,261)	(588,331)	(392,243)	(256,698)	(243,518)
Beginning Fund Balance	6,559,691	5,546,710	5,546,710	5,546,710	5,178,705	3,585,444	2,997,113	2,604,870	2,348,172
Ending Fund Balance	5,546,710	4,280,369	4,280,369	5,178,705	3,585,444	2,997,113	2,604,870	2,348,172	2,104,654
Reserve Targets									
Assigned to Operations - 15% of Total Spending	302,809	285,000	285,000	223,800	314,948	188,685	162,435	143,685	143,685
Unassigned Fund Balance	5,243,901	3,995,369	3,995,369	4,954,905	3,270,496	2,808,428	2,442,435	2,204,487	1,960,969
Total	5,546,710	4,280,369	4,280,369	5,178,705	3,585,444	2,997,113	2,604,870	2,348,172	2,104,654
Unassigned FB as a % of Total Expenditures	259.8%	210.3%	210.3%	332.1%	155.8%	223.3%	225.5%	230.1%	204.7%

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - LOCAL TAX INCREMENT FUND (2484)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>DDA Local Tax Increment (2484)</u>									
Revenues									
401-Taxes	6,905,912	6,945,993	6,945,993	7,445,269	7,093,979	7,165,046	7,236,824	7,309,320	7,382,541
664-Investment Income & Rentals	30,262	104,867	104,867	104,867	73,981	96,984	133,790	152,192	175,195
671-Other Revenues	817	1,755,000	1,755,000	19,000	1,755,000	605,000	5,000	5,000	5,000
DDA Local Tax Increment Total Revenues	6,936,991	8,805,860	8,805,860	7,569,136	8,922,960	7,867,030	7,375,614	7,466,512	7,562,736
Expenditures									
701-Personal Services	981,827	55,368	55,368	55,368	56,508	57,792	58,884	58,812	58,536
751-Supplies	680,788	507,341	507,341	75,000	15,000	15,000	15,000	15,000	15,000
800-Other Services and Charges	5,052,300	5,582,291	5,582,291	4,555,099	6,720,992	5,012,208	5,122,466	6,480,279	4,029,727
970-Capital Outlays	1,208,606	6,550,000	6,550,000	1,736,122	7,030,000	2,550,000	1,550,000	-	-
990-Debt Service	337,610	315,400	315,400	315,400	318,700	316,500	-	-	-
DDA Local Tax Increment Total Expenditures	8,261,131	13,010,400	13,010,400	6,736,989	14,141,200	7,951,500	6,746,350	6,554,091	4,103,263
DDA Local Tax Increment NET INCOME (LOSS)	(1,324,140)	(4,204,540)	(4,204,540)	832,147	(5,218,240)	(84,470)	629,264	912,421	3,459,473
Beginning Fund Balance	6,948,971	5,624,831	5,624,831	5,624,831	6,456,978	1,238,738	1,154,268	1,783,532	2,695,953
Ending Fund Balance	5,624,831	1,420,291	1,420,291	6,456,978	1,238,738	1,154,268	1,783,532	2,695,953	6,155,426
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,239,170	1,951,560	1,951,560	1,010,548	2,121,180	1,192,725	1,011,953	983,114	615,489
Unassigned Fund Balance	4,385,661	(531,269)	(531,269)	5,446,430	(882,442)	(38,457)	771,580	1,712,839	5,539,937
Total	5,624,831	1,420,291	1,420,291	6,456,978	1,238,738	1,154,268	1,783,532	2,695,953	6,155,426
Unassigned FB as a % of Total Expenditures	53.1%	(4.1%)	(4.1%)	80.8%	(6.2%)	(0.5%)	11.4%	26.1%	135.5%

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - AREAWIDE (2510)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>DID-General (2510)</u>									
Revenues									
664-Investment Income & Rentals	(5,072)	5,906	5,906	5,906	3,808	4,992	6,887	7,834	9,018
671-Other Revenues	874,870	909,267	909,267	907,184	1,169,614	-	-	-	-
695-Other Financing Sources	-	-	-	-	-	-	-	-	-
<u>DID-General Total Revenues</u>	869,798	915,173	915,173	913,090	1,173,422	4,992	6,887	7,834	9,018
Expenditures									
701-Personal Services	96,014	8,388	8,388	8,388	8,556	8,748	8,916	8,904	8,868
751-Supplies	18,443	12,648	12,648	3,500	8,116	-	-	-	-
800-Other Services and Charges	870,323	1,035,296	1,035,296	977,507	1,162,942	36,092	36,814	37,550	38,301
970-Capital Outlays	-	-	-	-	-	-	-	-	-
<u>DID-General Total Expenditures</u>	984,780	1,056,332	1,056,332	989,395	1,179,614	44,840	45,730	46,454	47,169
<u>DID-General NET INCOME (LOSS)</u>	(114,982)	(141,159)	(141,159)	(76,305)	(6,192)	(39,848)	(38,843)	(38,620)	(38,151)
<u>Beginning Fund Balance</u>	252,065	137,083	137,083	137,083	60,778	54,586	14,738	(24,105)	(62,725)
<u>Ending Fund Balance</u>	137,083	(4,076)	(4,076)	60,778	54,586	14,738	(24,105)	(62,725)	(100,876)
<u>Reserve Targets</u>									
Assigned to Operations - 15% of Total Spending	147,717	158,450	158,450	148,409	176,942	6,726	6,860	6,968	7,075
Unassigned Fund Balance	(10,634)	(162,526)	(162,526)	(87,631)	(122,356)	8,012	(30,965)	(69,693)	(107,951)
Total	137,083	(4,076)	(4,076)	60,778	54,586	14,738	(24,105)	(62,725)	(100,876)
Unassigned FB as a % of Total Expenditures	(1.1%)	(15.4%)	(15.4%)	(8.9%)	(10.4%)	17.9%	(67.7%)	(150.%)	(228.9%)

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - LOUIS CAMPAU PROMENADE SNOWMELT DISTRICT FUND (2511) ⁽¹⁾
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>DID-Campau (2511)</u>									
Revenues									
664-Investment Income & Rentals	672	-	-	-	-	-	-	-	-
671-Other Revenues	57,199	-	-	-	-	-	-	-	-
DID-Campau Total Revenues	57,871	-	-	-	-	-	-	-	-
Expenditures									
800-Other Services and Charges	40,848	-	-	-	-	-	-	-	-
DID-Campau Total Expenditures	40,848	-	-	-	-	-	-	-	-
DID-Campau NET INCOME (LOSS)	17,023	-	-	-	-	-	-	-	-
Beginning Fund Balance	34,662	-	-	-	-	-	-	-	-
Ending Fund Balance	51,685	-	-	-	-	-	-	-	-
Reserve Targets									
Assigned to Operations - 15% of Total Spending	6,127	-	-	-	-	-	-	-	-
Unassigned Fund Balance	45,558	-	-	-	-	-	-	-	-
Total	51,685	-	-	-	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	111.5%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) On March 25, 2021 the DID Board recommended to the City Commission to combine the three Snowmelt Districts (Funds 2511-2513) into one center City Snowmelt District (Fund 2519). City Commission approved this on June 1, 2021.

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - MONROE CENTER SNOWMELT DISTRICT FUND (2512) ⁽¹⁾
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>DID-Monroe Center (2512)</u>									
Revenues									
664-Investment Income & Rentals	5,921	-	-	-	-	-	-	-	-
671-Other Revenues	141,263	-	-	-	-	-	-	-	-
<i>DID-Monroe Center Total</i>	147,184	-	-	-	-	-	-	-	-
Revenues									
Expenditures									
800-Other Services and Charges	115,108	-	-	-	-	-	-	-	-
<i>DID-Monroe Center Total</i>	115,108	-	-	-	-	-	-	-	-
Expenditures									
<i>DID-Monroe Center NET</i>	32,076	-	-	-	-	-	-	-	-
INCOME (LOSS)									
<i>Beginning Fund Balance</i>	575,270	-	-	-	-	-	-	-	-
<i>Ending Fund Balance</i>	607,346	-	-	-	-	-	-	-	-
<i>Reserve Targets</i>									
Assigned to Operations - 15% of Total Spending	17,266	-	-	-	-	-	-	-	-
Unassigned Fund Balance	590,080	-	-	-	-	-	-	-	-
Total	607,346	-	-	-	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	512.6%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) On March 25, 2021 the DID Board recommended to the City Commission to combine the three Snowmelt Districts (Funds 2511-2513) into one center City Snowmelt District (Fund 2519). City Commission approved this on June 1, 2021.

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - MONUMENT PARK SNOWMELT DISTRICT (2513) ⁽¹⁾
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>DID-Monument Park (2513)</u>									
Revenues									
664-Investment Income & Rentals	(7)	-	-	-	-	-	-	-	-
671-Other Revenues	9,309	-	-	-	-	-	-	-	-
695-Other Financing Sources	-	-	-	-	-	-	-	-	-
DID-Monument Park Total	9,302	-	-	-	-	-	-	-	-
Revenues									
Expenditures									
800-Other Services and Charges	13,042	-	-	-	-	-	-	-	-
DID-Monument Park Total	13,042	-	-	-	-	-	-	-	-
Expenditures									
DID-Monument Park NET	(3,740)	-	-	-	-	-	-	-	-
INCOME (LOSS)									
Beginning Fund Balance	13,090	-	-	-	-	-	-	-	-
Ending Fund Balance	9,350	-	-	-	-	-	-	-	-
Reserve Targets									
Assigned to Operations - 15% of									
Total Spending	1,956	-	-	-	-	-	-	-	-
Unassigned Fund Balance	7,394	-	-	-	-	-	-	-	-
Total	9,350	-	-	-	-	-	-	-	-
Unassigned FB as a % of Total	56.7%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Expenditures									

(1) On March 25, 2021 the DID Board recommended to the City Commission to combine the three Snowmelt Districts (Funds 2511-2513) into one center City Snowmelt District (Fund 2519). City Commission approved this on June 1, 2021.

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - SNOWMELT DISTRICT (2519) ⁽¹⁾
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>DID-Snowmelt (2519)</u>									
Revenues									
664-Investment Income & Rentals	-	7,120	7,120	7,121	6,093	7,987	11,018	12,533	14,428
671-Other Revenues	-	180,000	180,000	169,779	170,000	-	-	-	-
DID-Snowmelt Total Revenues	-	187,120	187,120	176,900	176,093	7,987	11,018	12,533	14,428
Expenditures									
800-Other Services and Charges	-	180,000	205,000	180,000	170,000	-	-	-	-
DID-Snowmelt Total Expenditures	-	180,000	205,000	180,000	170,000	-	-	-	-
DID-Snowmelt NET INCOME (LOSS)	-	7,120	(17,880)	(3,100)	6,093	7,987	11,018	12,533	14,428
Beginning Fund Balance	-	668,381	668,381	668,381	665,281	671,374	679,361	690,379	702,912
Ending Fund Balance	-	675,501	650,501	665,281	671,374	679,361	690,379	702,912	717,340
Reserve Targets									
Assigned to Operations - 15% of Total Spending	-	27,000	30,750	27,000	25,500	-	-	-	-
Unassigned Fund Balance	-	648,501	619,751	638,281	645,874	679,361	690,379	702,912	717,340
Total	-	675,501	650,501	665,281	671,374	679,361	690,379	702,912	717,340
Unassigned FB as a % of Total Expenditures	n/a	360.3%	302.3%	354.6%	379.9%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

(1) On March 25, 2021 the DID Board recommended to the City Commission to combine the three Snowmelt Districts (Funds 2511-2513) into one center City Snowmelt District (Fund 2519). City Commission approved this on June 1, 2021.

Grand Rapids MI
MONROE NORTH TAX INCREMENT FINANCE AUTHORITY (2470)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>Tax Increment Finance Authority (2470)</u>									
Revenues									
401-Taxes	414,483	409,532	409,532	422,974	427,254	431,576	435,942	440,351	444,805
539-State Grants	134,479	130,445	130,445	137,086	132,973	128,984	125,115	121,361	117,720
664-Investment Income & Rentals	22,269	24,614	24,614	24,614	19,308	25,311	34,917	39,720	45,723
Tax Increment Finance Authority Total Revenues	571,231	564,591	564,591	584,674	579,535	585,871	595,974	601,432	608,248
Expenditures									
701-Personal Services	71,624	5,028	5,028	7,671	5,124	5,244	5,352	5,328	5,316
751-Supplies	118,392	82,096	82,096	32,096	82,303	57,516	57,735	57,962	58,194
800-Other Services and Charges	174,626	604,495	604,495	276,870	1,238,474	1,397,082	650,697	354,552	358,505
970-Capital Outlays	65,116	80,000	80,000	150	65,000	65,000	65,000	65,000	65,000
990-Debt Service	37,944	-	-	-	-	-	-	-	-
Tax Increment Finance Authority Total Expenditures	467,702	771,619	771,619	316,787	1,390,901	1,524,842	778,784	482,842	487,015
Tax Increment Finance Authority NET INCOME (LOSS)	103,529	(207,028)	(207,028)	267,887	(811,366)	(938,971)	(182,810)	118,590	121,233
Beginning Fund Balance	2,143,350	2,246,879	2,246,879	2,246,879	2,514,766	1,703,400	764,429	581,619	700,209
Ending Fund Balance	2,246,879	2,039,851	2,039,851	2,514,766	1,703,400	764,429	581,619	700,209	821,442
Reserve Targets									
Assigned to Operations - 15% of Total Spending	70,155	115,743	115,743	47,518	208,635	228,726	116,818	72,426	73,052
Unassigned Fund Balance	2,176,724	1,924,108	1,924,108	2,467,248	1,494,765	535,703	464,801	627,783	748,390
Total	2,246,879	2,039,851	2,039,851	2,514,766	1,703,400	764,429	581,619	700,209	821,442
Unassigned FB as a % of Total Expenditures	465.4%	249.4%	249.4%	778.8%	107.5%	35.1%	59.7%	130.0%	153.7%

Grand Rapids MI
SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY (2500)
STATEMENT OF OPERATIONS

	ACTUAL 2021	ADOPTED 2022	AMENDED 2022	2022 Fiscal Year Estimate	PROPOSED 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
<u>SmartZone LDFA (2500)</u>									
Revenues									
401-Taxes	1,218,583	1,200,000	1,200,000	1,153,130	1,006,354	1,011,636	1,036,944	1,036,944	1,042,279
539-State Grants	367,020	255,000	255,000	431,209	255,000	200,000	200,000	200,000	200,000
664-Investment Income & Rentals	28,352	52,685	52,685	52,685	36,710	48,125	66,388	75,519	86,934
671-Other Revenues	-	5,600	5,600	-	-	-	-	-	-
SmartZone LDFA Total Revenues	1,613,955	1,513,285	1,513,285	1,637,024	1,298,064	1,259,761	1,303,332	1,312,463	1,329,213
Expenditures									
701-Personal Services	199,955	223,676	223,676	214,000	223,468	232,552	240,419	243,737	243,576
751-Supplies	894	2,000	2,000	2,000	4,000	4,000	4,000	4,000	4,000
800-Other Services and Charges	1,874,164	3,067,124	3,067,124	2,773,368	2,119,078	1,896,401	898,959	905,849	913,038
970-Capital Outlays	-	-	-	3,000	3,000	3,060	3,121	3,184	3,247
995-Other Financing	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
SmartZone LDFA Total Expenditures	2,075,013	3,317,800	3,317,800	3,017,368	2,374,546	2,161,013	1,171,499	1,181,770	1,188,861
SmartZone LDFA NET INCOME (LOSS)	(461,058)	(1,804,515)	(1,804,515)	(1,380,344)	(1,076,482)	(901,252)	131,833	130,693	140,352
Beginning Fund Balance	4,104,008	3,642,950	3,642,950	3,642,950	2,262,606	1,186,124	284,872	416,705	547,398
Ending Fund Balance	3,642,950	1,838,435	1,838,435	2,262,606	1,186,124	284,872	416,705	547,398	687,750
Reserve Targets									
Assigned to Operations - 15% of Total Spending	311,252	497,670	497,670	452,605	356,182	324,152	175,725	177,266	178,329
Unassigned Fund Balance	3,331,698	1,340,765	1,340,765	1,810,001	829,942	(39,280)	240,980	370,133	509,421
Total	3,642,950	1,838,435	1,838,435	2,262,606	1,186,124	284,872	416,705	547,398	687,750
Unassigned FB as a % of Total Expenditures	160.6%	40.4%	40.4%	60.0%	35.0%	(1.8%)	20.6%	31.3%	42.8%



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APPENDIX E - CITY DEBT

Statutory and Constitutional Debt Provisions

Section 21 of Article VII of the State Constitution establishes the authority, subject to statutory and constitutional limitations, for municipalities like the City to incur debt for public purposes:

“The legislature shall provide by general laws for the incorporation of cities and villages. Such laws shall limit their rate of ad valorem property taxation for municipal purposes, and restrict the powers of cities and villages to borrow money and contract debts. Each city and village is granted power to levy other taxes for public purposes, subject to limitations and prohibitions provided by this constitution or by law.”

In accordance with the authority granted to the State Legislature, the Michigan Home Rule City Act limits the amount of debt a city may have outstanding at any time. Section 4(a) of this Act provides:

“... the net indebtedness incurred for all public purpose may be as much as but shall not exceed the greater of the following:

- (a) Ten percent of the assessed value of all real and personal property in the city.
- (b) Fifteen percent of the assessed value of all the real and personal property in the city if that portion of the total amount of indebtedness incurred which exceeds 10% is or has been used solely for the construction or renovation of hospital facilities.”

Significant exceptions to these legal debt limitations are permitted by the Home Rule City Act for certain types of indebtedness which include: special assessment bonds and State Transportation Fund Act 175 bonds (formerly, motor vehicle highway fund bonds), even though they are general obligations; revenue bonds payable from revenues only, whether secured by a mortgage or not; bonds issued or contract obligations or assessments incurred to comply with an order of the Water Resources Commission of the State or a court of competent jurisdiction, and obligations incurred for water supply, sewage, drainage or refuse disposal or resource recovery projects necessary to protect the public health by abating pollution.

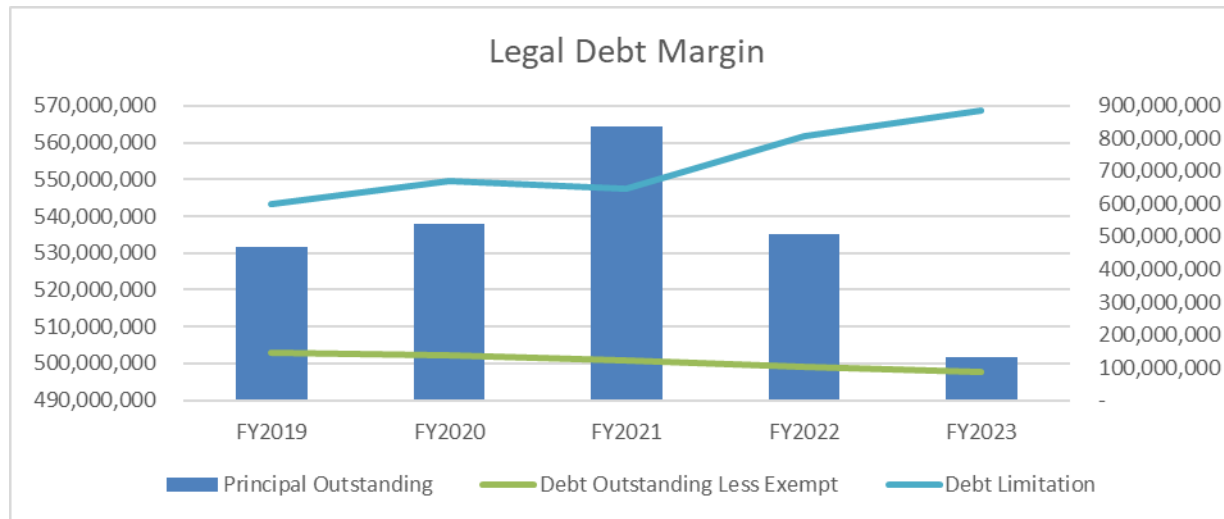
The State’s legal debt limit exemptions apply to all of the City’s Sanitary Sewer System bond issues, Water Supply System bond issues, Michigan Revolving Fund Sewer and Water Systems Junior Lien bond issues, and Grand Valley Regional Biosolids Authority bond issues. Please see the next page for the City’s legal debt margin calculation.

Legal Debt Margin

Pursuant to the statutory and constitutional debt provisions described above, the following table calculates the amount of new principal, the “Legal Debt Margin,” which the City may legally issue as of July 2, 2022.

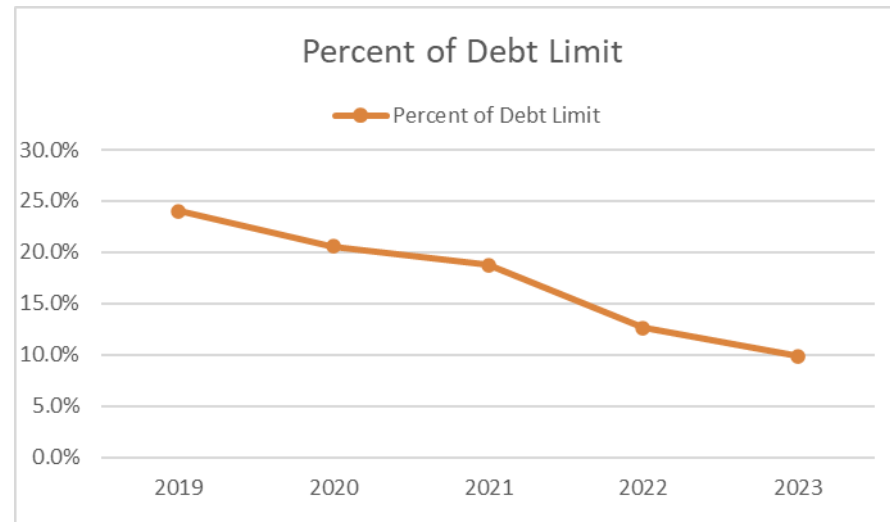
Debt Limitation ⁽¹⁾	\$885,753,235
Principal Outstanding	\$501,697,385
Less: Exempt Debt.....	(414,416,421)
Legal Debt Margin	<u>87,280,964</u>
	<u>\$798,472,271</u>

(1) 10% of \$8,857,532,350, which is the City’s Total SEV for the fiscal year ending June 30, 2023. “Total SEV” includes real and personal ad valorem property values as well as the SEV of real and personal property granted property tax abatements.



The bars on the above chart correspond to the dollar amounts on the left and show the City’s total outstanding principal by fiscal year. The lines correspond to the dollar amounts on the right. The top (light blue) line shows the City’s debt limitation, which is equal to 10% of total SEV for the fiscal year. The lower (green) line shows the non-exempt debt, which is equal to debt outstanding less exempt debt.

Non-exempt debt (green line) has been relatively stable over the last four years, whereas the City's debt limitation (light blue line) has grown as property values increased.



In fiscal year 2023, the City is utilizing 9.9% of its debt capacity, which is down from 24% in fiscal year 2019. This reduction is partially due to less outstanding debt, but mostly due to an increase in the debt limit as property values rise.

Grand Rapids Municipal Bond Ratings

The City's financial status is regularly reviewed by nationally recognized municipal bond rating agencies. The City's most recent Sanitary Sewer System revenue bonds were issued in July 2021 and received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's. The City's Water Supply System received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's for its most recent issue in June 2020. The City's most recent limited tax general obligation (LTGO) bond ratings were issued in July 2021 and received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's.

Cash vs. Bond Funding

The City of Grand Rapids will debt finance longer-lived projects requiring more substantial investment when capacity is limited and intergenerational equity is desirable (i.e., large water and sewer infrastructure projects). Intergenerational equity is the concept of fairness between generations. In terms of capital investment, debt financing allows the cost to be spread over 20 or 30 years thereby better matching cost to those utilizing and benefiting from the capital investment. Cash funding is generally preferred for one-time or shorter-lived capital projects when capacity exists, thereby avoiding interest expense and other financing charges.

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.
Downtown Development Authority (DDA)	The DDA pays the debt service for the City/County Joint Building Authority Series 2013 B bonds which refunded bonds that were originally issued to help construct DeVos Place.
Brownfield Redevelopment Authority	The Brownfield Redevelopment Authority has 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, and 2021	<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).</p> <p>In 2016, the City issued Limited Tax General Obligation bonds to refund three different series of bonds. The refunded bonds were for the construction of the Cherry Commerce Parking Ramp, construction of the Weston Commerce Parking Ramp, repairs to the Fulton Street Cemetery Wall, certain street rehabilitation and reconstruction, and utility conduits.</p>
City of Grand Rapids Water Supply System Qualified Energy Conservation Bonds (QECCBs), series 2014	The City issued Qualified Energy Conservation Bonds (QECCBs), series 2014 for improvements to the Lake Michigan Filtration Plant. The City is reimbursed by the federal government for the interest on these bonds net of the current federal sequestration reduction.
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
2023	\$ 36,018,068	\$ 4,414,739	\$ 4,032,187	\$ 3,226,381	\$ 47,691,375	\$ 239.76
2024	35,939,831	4,408,146	4,031,789	3,228,516	47,608,282	239.34
2025	35,891,275	4,092,607	4,031,215	3,004,321	47,019,418	236.38
2026	35,958,175	4,081,663	4,023,964	3,005,371	47,069,173	236.63
2027	36,018,655	4,073,059	1,903,070	2,993,322	44,988,106	226.17
2028	36,008,350	4,081,149	1,505,030	2,989,446	44,583,975	224.13
2029	30,980,686	4,081,441	1,518,507	2,061,721	38,642,355	194.26
2030	30,664,781	1,665,298	1,512,098	2,056,537	35,898,714	180.47
2031	30,655,333	1,660,884	1,363,576	1,355,314	35,035,107	176.13
2032	30,649,930	1,660,619	1,359,001	1,357,075	35,026,625	176.09
2033	30,238,441	618,769	1,360,751	1,356,737	33,574,698	168.79
2034	31,509,925	634,400	1,366,677	1,349,450	34,860,452	175.25
2035	28,988,257	632,400	1,362,176	1,350,263	32,333,096	162.55
2036	21,417,791	634,500	1,361,426	1,049,275	24,462,992	122.98
2037	21,221,567	258,300	1,359,302	1,041,700	23,880,869	120.05
2038	20,609,939	254,200	1,363,109	-	22,227,248	111.74
2039	18,295,560	254,800	1,362,849	-	19,913,209	100.11
2040	16,452,808	255,000	1,363,731	-	18,071,539	90.85
2041	16,367,415	-	1,358,706	-	17,726,121	89.11
2042	12,048,297	-	1,354,903	-	13,403,200	67.38
2043	10,072,850	-	-	-	10,072,850	50.64
2044	10,078,850	-	-	-	10,078,850	50.67
2045	10,081,100	-	-	-	10,081,100	50.68
2046	10,083,850	-	-	-	10,083,850	50.69
2047	9,081,550	-	-	-	9,081,550	45.65
2048	9,084,800	-	-	-	9,084,800	45.67
2049	4,229,900	-	-	-	4,229,900	21.26
2050	4,233,850	-	-	-	4,233,850	21.28
TOTAL	\$ 622,881,836	\$ 37,761,974	\$ 38,894,067	\$ 31,425,429	\$ 730,963,306	\$ 3,887.28

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 ¹	Principal	Interest	Principal	Interest ²	Principal	Interest	
2023	\$ 13,025,000	\$ 10,765,954	\$ 1,081,262	\$ 164,259	\$ 1,420,000	\$ 497,261	\$ 3,505,000	\$ 5,559,331	\$ 36,018,068
2024	13,560,000	10,137,298	1,105,026	141,652	1,450,000	462,024	3,695,000	5,388,831	35,939,831
2025	14,025,000	9,627,004	1,125,820	118,529	1,485,000	425,974	3,875,000	5,208,950	35,891,275
2026	14,540,000	9,174,367	1,149,584	94,963	1,510,000	389,111	4,080,000	5,020,150	35,958,175
2027	15,060,000	8,684,069	1,176,318	70,882	1,570,000	351,436	4,285,000	4,820,950	36,018,655
2028	15,570,000	8,157,784	1,200,082	46,210	1,595,000	312,474	4,515,000	4,611,800	36,008,350
2029	11,385,000	7,599,144	1,223,846	21,022	1,640,000	272,824	4,450,000	4,388,850	30,980,686
2030	12,650,000	7,276,420	-	-	1,675,000	232,011	4,665,000	4,166,350	30,664,781
2031	13,030,000	6,886,847	-	-	1,715,000	190,386	4,900,000	3,933,100	30,655,333
2032	13,425,000	6,474,572	-	-	1,765,606	147,702	5,140,000	3,697,050	30,649,930
2033	13,865,000	6,034,662	-	-	1,399,908	104,521	5,385,000	3,449,350	30,238,441
2034	15,925,000	5,565,378	-	-	1,120,055	69,742	5,640,000	3,189,750	31,509,925
2035	14,210,000	5,033,230	-	-	862,840	44,437	5,930,000	2,907,750	28,988,257
2036	9,585,000	4,523,569	-	-	703,008	24,964	3,970,000	2,611,250	21,417,791
2037	10,010,000	4,048,528	-	-	578,063	7,226	4,165,000	2,412,750	21,221,567
2038	10,460,000	3,565,439	-	-	-	-	4,380,000	2,204,500	20,609,939
2039	8,650,000	3,060,060	-	-	-	-	4,600,000	1,985,500	18,295,560
2040	9,010,000	2,617,308	-	-	-	-	3,070,000	1,755,500	16,452,808
2041	9,380,000	2,155,415	-	-	-	-	3,230,000	1,602,000	16,367,415
2042	5,560,000	1,657,797	-	-	-	-	3,390,000	1,440,500	12,048,297
2043	3,825,000	1,421,850	-	-	-	-	3,555,000	1,271,000	10,072,850
2044	4,020,000	1,230,600	-	-	-	-	3,735,000	1,093,250	10,078,850
2045	4,220,000	1,029,600	-	-	-	-	3,925,000	906,500	10,081,100
2046	4,430,000	818,600	-	-	-	-	4,125,000	710,250	10,083,850
2047	4,630,000	617,550	-	-	-	-	3,330,000	504,000	9,081,550
2048	4,840,000	407,300	-	-	-	-	3,500,000	337,500	9,084,800
2049	2,295,000	187,400	-	-	-	-	1,585,000	162,500	4,229,900
2050	2,390,000	95,600	-	-	-	-	1,665,000	83,250	4,233,850
TOTAL	\$ 273,575,000	\$ 128,853,345	\$ 8,061,937	\$ 657,516	\$ 20,489,480	\$ 3,532,094	\$ 112,290,000	\$ 75,422,463	\$ 622,881,836

Note 1: Series 2010A interest expense included here does not include semi-annual federal Build America Bonds 35% interest expense reimbursements, less the current federal sequestration rate.

Note 2: From April, 2011 through April, 2016, the City's Water & Sewer Systems issued 11 series of junior lien bonds via the Michigan Finance Authority as part of the State's Revolving Loan Fund program. Principal amounts for all series have been finalized.

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Annual Principal and Interest Payments
Authority Bonds - page 1 of 2

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
2023	\$ 865,000	\$ 330,625	\$ 1,065,000	\$ 166,797	\$ 220,000	\$ 233,350	\$ 910,000	\$ 127,055
2024	910,000	286,250	1,085,000	145,241	225,000	224,450	915,000	122,492
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	\$ 7,045,000	\$ 1,301,625	\$ 7,940,000	\$ 664,758	\$ 5,595,000	\$ 2,246,375	\$ 9,735,000	\$ 828,760

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		City / County Joint Building Authority DeVos Place Series 2013B Refunding Bonds		TOTAL DEBT SERVICE PAYMENTS		
	Principal	Interest	Principal	Interest	Principal	Interest	Combined
2023	\$ 125,000	\$ 53,512	\$ 300,000	\$ 18,400	\$ 3,485,000	\$ 929,739	\$ 4,414,739
2024	130,000	48,513	310,000	6,200	3,575,000	833,146	4,408,146
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	\$ 1,460,000	\$ 310,856	\$ 610,000	\$ 24,600	\$ 32,385,000	\$ 5,376,974	\$ 37,761,974

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	
	Capital Reserve Fund		Property Mnmt Fund		Motor Equipment		Vital	
	Various Capital Repairs		Acquire 201 Market SW		System		Streets	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 68,095	\$ 18,786	\$ 36,667	\$ 9,588	\$ 5,238	\$ 234	\$ 1,750,000	\$ 376,750
2024	73,182	16,681	36,591	8,496	5,227	78	1,835,000	289,250
2025	78,261	14,425	41,739	7,329	-	-	1,925,000	197,500
2026	78,261	12,093	41,739	6,085	-	-	2,025,000	101,250
2027	85,000	9,660	40,000	4,867	-	-	-	-
2028	90,000	7,053	45,000	3,601	-	-	-	-
2029	95,000	4,296	50,000	2,185	-	-	-	-
2030	96,666	1,440	48,333	720	-	-	-	-
2031	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
TOTAL	\$ 664,465	\$ 84,434	\$ 340,069	\$ 42,871	\$ 10,465	\$ 312	\$ 7,535,000	\$ 964,750

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 2017 Bonds		Series 2018 Bonds		Series 2021 Bonds		TOTAL DEBT SERVICE PAYMENTS		
	Capital Reserve Fund Cemeteries Cap'l Repairs	Interest	Capital Reserve Fund Street Lights / Duct Banks	Interest	Capital Reserve Fund Street Lights / Duct Banks	Interest	Principal	Interest	Combined
2023	\$ 360,000	\$ 43,515	\$ 255,000	\$ 373,575	\$ 450,000	\$ 284,739	\$ 2,925,000	\$ 1,107,187	\$ 4,032,187
2024	365,000	36,495	265,000	364,450	470,000	266,339	3,050,000	981,789	4,031,789
2025	375,000	28,647	275,000	353,650	485,000	249,664	3,180,000	851,215	4,031,215
2026	380,000	19,835	285,000	341,025	495,000	238,676	3,305,000	718,964	4,023,964
2027	390,000	10,335	300,000	326,400	505,000	231,808	1,320,000	583,070	1,903,070
2028	-	-	315,000	311,025	515,000	218,351	965,000	540,030	1,505,030
2029	-	-	335,000	294,775	540,000	197,251	1,020,000	498,507	1,518,507
2030	-	-	350,000	277,650	555,000	182,289	1,049,999	462,099	1,512,098
2031	-	-	370,000	259,650	560,000	173,926	930,000	433,576	1,363,576
2032	-	-	385,000	240,775	575,000	158,226	960,000	399,001	1,359,001
2033	-	-	405,000	221,025	600,000	134,726	1,005,000	355,751	1,360,751
2034	-	-	430,000	200,150	620,000	116,527	1,050,000	316,677	1,366,677
2035	-	-	450,000	178,150	630,000	104,026	1,080,000	282,176	1,362,176
2036	-	-	470,000	155,150	645,000	91,276	1,115,000	246,426	1,361,426
2037	-	-	495,000	131,025	655,000	78,277	1,150,000	209,302	1,359,302
2038	-	-	520,000	108,250	670,000	64,859	1,190,000	173,109	1,363,109
2039	-	-	540,000	87,050	685,000	50,799	1,225,000	137,849	1,362,849
2040	-	-	565,000	62,125	700,000	36,606	1,265,000	98,731	1,363,731
2041	-	-	590,000	36,200	710,000	22,506	1,300,000	58,706	1,358,706
2042	-	-	610,000	12,200	725,000	7,703	1,335,000	19,903	1,354,903
TOTAL	\$ 1,870,000	\$ 138,827	\$ 8,210,000	\$ 4,334,300	\$11,790,000	\$ 2,908,574	\$ 30,419,999	\$ 8,474,068	\$ 38,894,067

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Annual Principal and Interest Payments
Other Indebtedness - page 1 of 2

Fiscal Year	Kent County Drain Commission Contracts Payable				Grand Rapids LTGO Lake Michigan Filtration Plant Imprvmnts Series 2014 QECB Bonds				1
	Grand River Floodwalls Series 2014 Bonds		Grand River Floodwalls Series 2016 Bonds		Principal		Interest		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2023	\$ 205,000	\$ 112,347	\$ 325,000	\$ 334,100	\$ 212,765	\$ 8,244			
2024	215,000	103,946	340,000	320,800	218,199	2,771			
2025	225,000	96,271	355,000	305,125	-	-			
2026	230,000	89,446	370,000	287,000	-	-			
2027	235,000	81,297	390,000	268,000	-	-			
2028	240,000	71,796	410,000	248,000	-	-			
2029	250,000	61,996	430,000	227,000	-	-			
2030	255,000	53,012	450,000	205,000	-	-			
2031	265,000	44,589	475,000	181,875	-	-			
2032	275,000	35,475	500,000	157,500	-	-			
2033	285,000	25,812	525,000	131,875	-	-			
2034	290,000	15,750	550,000	105,000	-	-			
2035	305,000	5,338	575,000	76,875	-	-			
2036	-	-	610,000	47,250	-	-			
2037	-	-	640,000	16,000	-	-			
TOTAL	\$ 3,275,000	\$ 797,075	\$ 6,945,000	\$ 2,911,400	\$ 430,964	\$ 11,015			

Note 1: Interest expense does not include semi-annual federal interest expense reimbursements. For this bond series, the federal government reimburses the City for 100% of the semi-annual interest expenses, less the current federal sequestration rate.

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Annual Principal and Interest Payments
Other Indebtedness - page 2 of 2

Act 34 LTGO Refunding Bonds, Series 2016

Fiscal Year	Cherry / Commerce Parking Ramp (former GR Bldg Authority Series 2006 bonds)		Public Museum Repairs, Fulton Cemetery Wall, Utility Conduits, & Streets (former CIB 2007 bonds)		Weston / Commerce Parking Ramp (former GR Bldg Authority Series 2008 bonds)		TOTAL DEBT SERVICE PAYMENTS		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined
2023	\$ 230,000	\$ 159,200	\$ 735,000	\$ 193,725	\$ 520,000	\$ 191,000	\$ 2,227,765	\$ 998,616	\$ 3,226,381
2024	245,000	147,325	770,000	156,100	545,000	164,375	2,333,199	895,317	3,228,516
2025	255,000	134,825	805,000	116,725	575,000	136,375	2,215,000	789,321	3,004,321
2026	270,000	121,700	855,000	75,225	600,000	107,000	2,325,000	680,371	3,005,371
2027	275,000	110,825	885,000	40,575	625,000	82,625	2,410,000	583,322	2,993,322
2028	290,000	102,350	910,000	13,650	640,000	63,650	2,490,000	499,446	2,989,446
2029	295,000	93,575	-	-	660,000	44,150	1,635,000	426,721	2,061,721
2030	310,000	81,400	-	-	685,000	17,125	1,700,000	356,537	2,056,537
2031	320,000	68,850	-	-	-	-	1,060,000	295,314	1,355,314
2032	330,000	59,100	-	-	-	-	1,105,000	252,075	1,357,075
2033	340,000	49,050	-	-	-	-	1,150,000	206,737	1,356,737
2034	350,000	38,700	-	-	-	-	1,190,000	159,450	1,349,450
2035	360,000	28,050	-	-	-	-	1,240,000	110,263	1,350,263
2036	375,000	17,025	-	-	-	-	985,000	64,275	1,049,275
2037	380,000	5,700	-	-	-	-	1,020,000	21,700	1,041,700
TOTAL	\$ 4,625,000	\$ 1,217,675	\$ 4,960,000	\$ 596,000	\$ 4,850,000	\$ 806,300	\$ 25,085,964	\$ 6,339,465	\$ 31,425,429



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FY 2023 Neighborhood Investment Plan, HOME-ARP Allocation Plan, and Economic Resiliency and Recovery Investment Strategy

Updated: 5/17/22 (ps)

		FY22 Award	FY23 Request	JAG Public Safety	CDBG Public Service	CDBG General	CDBG-CV	ESG	HOME ARP	HOME General	HOME CHDO Operating	FY 23 Budget
1. Prevent and resolve episodes of homelessness												
Safe Community												
1-1	Community Builders	Rapid Rehousing	250,817	358,000		-	358,000	-	-	-		358,000
1-2	Community Builders	Tenant Based Rental Assistance	380,604	560,000		-	-	-	-	345,939		345,939
1-3	Grand Rapids Urban League	Homelessness Prevention	-	143,500		-	120,000	-	-	-		120,000
1-4	Community Builders	Gather and Align to End Homelessness	New	1,800,000					900,000			900,000
1-5	Pine Rest Christian Mental Health Services	StreetReach Team 2	New	203,076		-	100,000	-	-			100,000
1-6	The Salvation Army	Eviction Prevention Program	83,000	158,476		-	150,000	-	-	-		150,000
1-7	The Salvation Army	Housing Assessment Program	60,000	80,993		60,000						60,000
1-8	The Salvation Army	Long Term Housing Assistance	New	580,993		-	-	295,901	-	-		295,901
Subtotal			\$ 774,421	\$ 3,885,038	\$ 0	\$ 60,000	\$ 0	\$ 728,000	\$ 295,901	\$ 900,000	\$ 345,939	\$ 2,329,840
2. Improve access to and stability of affordable housing												
Economic Prosperity and Affordability												
2-1	City of GR Community Development	Homebuyer Assistance Fund	95,000	50,000			-			-		0
2-2	Fair Housing Center of West Michigan	Fair Housing Services	75,000	85,000		75,000			-			75,000
2-3	Fair Housing Center of West Michigan	Support Services: Housing Rights and Resources	New	19,600		-	19,600		-			19,600
2-4	Hispanic Center of Western Michigan	Housing Navigation Services	New	55,000		-						-
2-5	Legal Aid of Western Michigan	Housing Legal Assistance	75,000	150,000		75,000		-		-		75,000
2-6	Volunteers of America Michigan	Foundations to Stability	New	109,700		-						-
Subtotal			\$ 245,000	\$ 469,300	\$ 0	\$ 150,000	\$ 0	\$ 19,600	\$ 0	\$ 0	\$ 0	\$ 169,600
3. Increase the supply of affordable housing												
Economic Prosperity and Affordability												
3-1	Breton Grove Limited Div Housing Assoc	Breton Grove	New	500,000					-	-		-
3-2	Commonwealth Dev Corp of America	Lexington School Apartments	New	500,000			-			400,000		400,000
3-3	Community Builders	GRACE Homes Services Smart, Rental Housing	750,000	560,000					-	-		-
3-4	Dwelling Place of Grand Rapids	2080 Union	New	500,000						-		-
3-5	Habitat for Humanity of Kent County	Southtown 3	New	210,000						210,000		210,000
3-6	ICCF Nonprofit Housing Corporation	Baxter Homes - Phase 2	250,000	120,000						-		-
3-7	ICCF Nonprofit Housing Corporation	La Grave Cottage Court	270,000	90,000						-		-
3-8	ICCF Nonprofit Housing Corporation	Tapestry Square Townhomes - Phase 3	New	480,000						-		-
3-9	LINC UP Nonprofit Housing Corporation	Madison Square Homeownership	New	400,000						-		-
3-10	LINC UP Nonprofit Housing Corporation	MoTown Square Affordable Assisted Living	New	1,489,357						400,000		400,000
3-12	New Development Corporation	New Development CHDO support	25,000	28,000							25,000	25,000
3-13	New Development Corporation	North End Affordable Housing	100,000	200,000						100,000		100,000
3-14	PK Companies LLC	Academy Manor Senior Residences	New	550,000			-		400,000	-		400,000
3-15	Well House	Building Community, Scaling To Sustainability	New	280,000			-		280,000	-		280,000
Subtotal			\$ 1,395,000	\$ 5,907,357	\$ 0	\$ 0	\$ 0	\$ 0	\$ 680,000	\$ 1,110,000	\$ 25,000	\$ 1,815,000
4. Improve the condition of existing housing												
Safe Community												
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	City of GR Planning Department	Historic Preservation Code Enforcement	55,000	55,000			55,000					55,000
4-4	Disability Advocates of Kent County	Accessible Housing Services	25,000	25,000			25,000					25,000
4-5	Grand Rapids Nehemiah Project	Minor Home Repair Program	150,000	350,000			210,000					210,000
4-6	Healthy Homes Coalition	Achieving Change for Healthy Homes	New	22,000		-						-
4-7	Home Repair Services of Kent County	Access Modification Program	55,000	100,000			75,000					75,000
4-8	Home Repair Services of Kent County	Minor Home Repair Program	453,591	520,000			501,893					501,893
Subtotal			\$ 2,957,279	\$ 3,290,688	\$ 0	\$ 0	\$ 3,085,581	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,085,581
5. Foster engaged, connected, and resilient neighborhoods												
Engaged and connected community												
5-1	Creston Neighborhood Association	Leadership and Civic Engagement	18,800	37,700		23,500						23,500
5-2	East Hills Council of Neighbors	Leadership and Civic Engagement	17,800	17,800		22,250						22,250
5-3	Easttown Community Association	Leadership and Civic Engagement	15,800	19,251		19,750						19,750
5-4	Garfield Park Neighborhoods Association	Leadership and Civic Engagement	26,500	26,500		33,125						33,125
5-5	Heritage Hill Association	Leadership and Civic Engagement	22,200	26,255		27,750						27,750
5-6	LINC UP Nonprofit Housing Corporation	Leadership and Civic Engagement	54,200	54,188		67,750						67,750

FY 2023 Neighborhood Investment Plan, HOME-ARP Allocation Plan, and Economic Resiliency and Recovery Investment Strategy

Updated: 5/17/22 (ps)

			FY22 Award	FY23 Request	JAG Public Safety	CDBG Public Service	CDBG General	CDBG-CV	ESG	HOME ARP	HOME General	HOME CHDO Operating	FY 23 Budget
5-7	Midtown Neighborhood Association	Leadership and Civic Engagement	19,200	20,160		24,000							24,000
5-8	Neighbors of Belknap Lookout	Leadership and Civic Engagement	16,500	27,872		20,625							20,625
5-9	New City Kids, Inc.	New City Kids Development Program	New	100,000		-							-
5-10	Roosevelt Park Neighborhood Association	Leadership and Civic Engagement	25,900	40,054		32,375							32,375
5-11	South West Area Neighbors (dba JBAN)	Leadership and Civic Engagement	24,100	30,264		30,125							30,125
5-12	West Grand Neighborhood Organization	Leadership and Civic Engagement	27,600	67,575		34,500							34,500
Subtotal			\$ 268,600	\$ 467,619	\$ 0	\$ 335,750	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 335,750
6. Improve community safety													
Safe Community													
6-1	Baxter Neighborhood Association	Public Safety	40,300	40,262	-	50,375							50,375
6-2	Creston Neighborhood Association	Public Safety	21,600	52,120	-	27,000							27,000
6-3	East Hills Council of Neighbors	Public Safety	20,400	20,400	-	25,500							25,500
6-4	Eastown Community Association	Public Safety	18,000	21,251	-	22,500							22,500
6-5	Family Outreach Center	Expanded Outpatient Program	80,000	98,000		80,000		-					80,000
6-6	Garfield Park Neighborhoods Association	Public Safety	30,500	30,500	-	38,125							38,125
6-7	Heritage Hill Association	Public Safety	25,500	23,772	30,123	1,752							31,875
6-8	Midtown Neighborhood Association	Public Safety	22,100	25,205	-	27,625							27,625
6-9	Neighbors of Belknap Lookout	Public Safety	19,000	42,403	-	23,750							23,750
6-10	Roosevelt Park Neighborhood Association	Public Safety	29,800	41,193	-	37,250							37,250
6-11	Seeds of Promise	Public Safety	47,400	80,000	-	59,250							59,250
6-12	South West Area Neighbors (dba JBAN)	Public Safety	27,700	31,980	34,625	-							34,625
6-13	West Grand Neighborhood Organization	Public Safety	27,600	67,575	-	34,500							34,500
Subtotal			\$ 409,900	\$ 574,661	\$ 64,748	\$ 427,627	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 492,375
7. Improve economic opportunity													
Economic Prosperity and Affordability													
7-1	Grand Rapids Urban League	Housing and Economic Opportunity	New	45,000		-		45,000					45,000
7-2	Grand Rapids Youth Commonwealth	Drive for Success	New	25,000		-		25,000					25,000
7-3	Hispanic Center of Western Michigan	Youth Employment Initiative	50,000	50,000		-		50,000					50,000
7-4	Michigan State AFL-CIO Workforce Dev Institute	Access For All	New	90,000		-		-					-
7-5	Steepletown Neighborhood Services	JobStart	50,000	50,000		-		50,000					50,000
7-6	West Michigan Center for Arts and Technology	WMCAT Adult Career Training Program	25,000	50,000		-		25,000					25,000
7-7	Women's Resource Center	New Beginnings	25,000	25,000		-		25,000					25,000
Subtotal			\$ 150,000	\$ 335,000	\$ 0	\$ 0	\$ 0	\$ 220,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 220,000
8. Enhance neighborhood infrastructure													
Mobility; Health and Environment													
8-1	City of GR Community Development	Neighborhood Infrastructure Program	-	400,000			-						-
Subtotal			\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL				\$ 15,329,663	\$ 64,748	\$ 973,377	\$ 3,085,581	\$ 967,600	\$ 295,901	\$ 1,580,000	\$ 1,455,939	\$ 25,000	\$ 8,448,146

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

The American Rescue Plan Act of 2021 (the Act) provides relief for individuals and businesses affected by the coronavirus pandemic. The Act also includes funding for state, local, and tribal governments as well as education and COVID-19-related testing, vaccination support, and research.

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.

ASSET

Property owned by the City, regarded as having value and available to meet debts, commitments, legacy costs or provide some other future benefit.

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.

APPENDIX G – GLOSSARY

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.

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.

APPENDIX G – GLOSSARY

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.

ENCUMBRANCE

Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures to result if the financial commitment is ultimately completed.

ENTERPRISE FUNDS

Funds to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. See the "Fund Summaries" section for more information.

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.

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.

APPENDIX G – GLOSSARY

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The difference between assets and liabilities of a fund.

FUND TYPE

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GASB – Governmental Accounting Standards Board

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.

APPENDIX G – GLOSSARY

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.

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).

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.

APPENDIX G – GLOSSARY

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.

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.

APPENDIX G – GLOSSARY

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.

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).