

FY2024 Final Fiscal Plan

for the City of Grand Rapids

CITY OF GRAND RAPIDS
FINAL FISCAL PLAN
FISCAL YEARS 2024 - 2028

MAYOR

ROSALYNN BLISS

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DISTINGUISHED BUDGET PRESENTATION AWARD
GOVERNMENT FINANCE OFFICERS ASSOCIATION

THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA (GFOA) PRESENTED A DISTINQUISHED BUDGET PRESENTATION AWARD TO THE CITY OF GRAND RAPIDS, MICHIGAN, FOR ITS ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2022.

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-FIFTH CONSECUTIVE YEAR THE CITY HAS BEEN HONORED BY THE GOVERNMENT FINANCE OFFICERS ASSOCIATION FOR DISTINQUISHED BUDGET PRESENTATION.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Michigan

For the Fiscal Year Beginning

July 01, 2022



Executive Director

The Government Finance Officers Association of the United States and Canada

presents this

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to

Finance Department
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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. Morrill

Date: **December 16, 2022**

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July 1, 2023

Mayor and City Commissioners,

I am pleased to present this $644 million Fiscal Plan for FY2024 that is aligned with the City's Strategic Plan and consistent with your policy direction. This fiscal plan is professionally crafted to accomplish multiple strategic objectives with a balanced approach that will maintain fiscal sustainability. Consistent with that approach, this plan includes:

- Continuation of all basic services – along with 17 position additions and prioritized service enhancements that include expansion of the sidewalk snowplow pilot, marketing and communications, development plan review and permitting, special events, and grants management.
- Continuation of residential refuse and recycling services – along with an enhanced "Clean Community" program that includes expanded cleaning of downtown and neighborhood business corridors and an added community clean-up day in each neighborhood.
- Ongoing investments in existing capital assets like utilities, roads, and buildings – along with transformational capital investments through the Third Ward Equity Fund and related to the river restoration and redevelopment of the 201 Market property, including the relocation of City services from 201 Market to allow for development of the planned amphitheater in this key location. The capital investments included here also accelerate projects through the use of debt in order to leverage American Rescue Plan Act (ARPA) dollars awarded to city projects by state, federal and local partners. Key among those projects are the package of river's edge parks projects that are anticipated to be supported in part by the greenway grant the State awarded to Downtown Grand Rapids, Inc.
- Sustained funding for core public safety services including policing and fire suppression – along with preventive approaches including Mental Health Co-response, the homeless outreach efforts, fire prevention initiatives like the Residential Safety Program (smoke and carbon monoxide detector checks and installs), and recognition that future deposits into the Affordable Housing Fund will contribute to safety by meeting the basic need for shelter.
- Competitive wages and benefits to sustain a capable City workforce – along with initiatives to "grow our own" next generation of diverse and talented City employees including innovative programs in the Public Services, Water, Environmental Services, Fire, Police, and other departments.
- Continuation of sustainability practices – along with improvements including enhancement of tree planting and trimming services, purchase of Renewable Energy Credits (RECs) to meet the City's commitment to achieve 100%

of municipal energy consumption from renewables by June 30, 2025, and infrastructure improvements to pave the way for a future solar installation at Butterworth Landfill that will enable the City to achieve its commitment with local renewable electricity generation, rather than RECs.

- Continued focus on reducing barriers and enhancing equitable outcomes across our portfolio of services – along with increased investments in training for employees around language access, increasing commitments to use of Micro-Local Business Enterprise (MLBE) contractors, and significant capital investments in parks and trails in the Third Ward, including Martin Luther King Park Lodge, Roosevelt Park Lodge, and trail connections within the Third Ward to the Grand River Greenway.
- Many more investments aligned with the City's Strategic Plan that are detailed in the "Investments by Strategic Plan Priority" section of this letter and the "Capital Investments" appendix beginning on pages 24 and 46, respectively.

This fiscal plan allows us to be consistent with our values and balance the many challenging and polarizing issues by being both be safe *and* compassionate, prosperous *and* equitable, growing *and* sustainable, practical *and* transformational. Grand Rapids must continue to be all of these in order to 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."

The past few years have been extraordinary for every member of the Grand Rapids community. Those serving in City government had to exercise an unprecedented amount of agility and creativity to navigate social, economic and health disruptions not previously experienced in our lifetimes. The COVID pandemic also laid bare persistent inequities within our community and highlighted the need for improved plans and policies to remove barriers and increase investment in historically under-invested neighborhoods – especially in the Third Ward. High-profile incidents like the April 4, 2022 officer-involved shooting and killing of Patrick Lyoya galvanized our resolve to continue to improve public safety and community engagement, to focus on the ways that we connect with our most vulnerable residents, and to "lean in" to community conversations to better align our work with the expectations of our residents. These conversations have affirmed that safety includes core public safety services like policing and fire suppression, and also requires a collective impact approach involving other services such as homes for families, clean streets and sidewalks, and mental health services when people need them in their most challenging moments.

The plan before you advances our emergence from "pandemic times" and reflects an ongoing commitment to our mission to "elevate the quality of life through excellent City services." We have continued to rely on our values and follow the road map laid out in our Strategic Plan, which we updated in FY2023 to reflect insights and lessons learned in the past three years.

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

This fiscal plan takes into consideration the future volatility and uncertainty of the economic and financial environment. Operating revenues are above pre-pandemic levels, but are partially offset by decreased purchasing power of those revenues in the face of increasing costs for goods and services, along with extended project lead times. Despite these challenges, the City has financial capacity to selectively enhance services and to make strategic, focused investments that will improve the quality of life in our community for decades to come.

This FY2024 Fiscal Plan includes $644,036,119 in total appropriations across all funds – an overall increase of 7.7% from the FY2023 adopted budget. This increase effectively returns the City to pre-pandemic levels of departmental operations and of investments in capital-intensive operations like Mobile GR, Sewer, and Streets. The proposed General Operating Fund (GOF) appropriation for FY2024 is $178,677,522 – an increase of 8.8% over the FY2023 adopted budget. The significant drivers of this increase are higher prices for goods and services, as well as competitive wage increases included in the labor agreements reached during FY2023. The proposed level of operations and investments will result in an estimated property tax millage rate of 9.0325 mills – an increase of 0.1994 mills (2.3%) over FY2023.This increase is primarily attributed to a proposed increase in our millage dedicated to refuse, recycling and other “Clean Community” services, and will cost the average homeowner $5.33 more per month but will allow the Public Works departments to maintain refuse operations and increase special efforts such as dumpster days and special collections.

☑ The proposed property tax millage increase is explained in greater detail on pp. 17-18.
☑ Additional information on the “Clean Community” services is on pp. 35-36.
☑ Refer to the “General Operating Fund” section for the fund statement.

In addition to my operational plan for the organization, you will find significant investments directed toward the future of our community. The capital investments in this fiscal plan total $112.6 million in FY2024, which is the initial installment on total investments of $485.2 million anticipated over the course of the five-year capital plan. This level of investment is made possible through a combination of General Operating Funds, bonds, millages, grants, leveraged funds, and state and federal allocations. This includes the direct investment of $36.5 million of American Rescue Plan Act (ARPA) funding toward projects that increase the City’s responsiveness and enhance the quality of life for residents. The ARPA plan contained herein also includes $2 million in projects voted on by our residents as part of the Participatory Budgeting process we launched in the fall of FY2022.

The transformational capital projects included in this plan rely on the issuance of debt to support projects across our services. Debt is generally issued when the asset at issue is one that will serve generations of residents, and thus, it spreads the responsibility for paying the cost over decades, or is used as a tool to accelerate projects to take advantage of particular circumstances. The proposed capital plan includes projects that are driven by both considerations. For example, debt is a component of the project to move city services from 201 Market to a site on Scribner. This project replaces an old and outdated facility and modernizes our fleet maintenance and yard facilities to accommodate the move to alternative fuels, a benefit to future generations of residents and utility customers. The capital plan also includes a number of major parks projects, including the reconstruction of lodges at Martin Luther King Park and Roosevelt Park, and major investments in trails and river's edge parks. Relying on parks millage dollars alone, these projects would take many more years to accumulate adequate funds to the level needed to construct the projects. However, using debt paid over time with parks millage and other sources, we are able to pursue these projects within the next 3 years, tapping into grant dollars from the state and Downtown Grand Rapids, Inc. for the Grand River Greenway and other parks. Those state and partner grants are available now, and must be spent by the end of 2026. If we are unable to commit to those timelines, we would not be able to receive those substantial funds, missing opportunities for our entire community.

- ☑ The proposed capital investments are grouped by strategic priority starting on p. 24 and their distribution by Ward is presented starting on p. 46.
- ☑ The proposed ARPA allocation plan is on p. 21.

The City is a large, multi-faceted organization with 1,691 employee positions working in 30 departments and additional offices, providing a wide range of services to approximately 200,000 Grand Rapids residents, approximately 156,756 non-resident workers, 350,000 water and wastewater customers, and a large share of the nearly 20 million annual visitors to Kent County. Complex laws, regulations, accounting standards, and government best practices dictate allowable spending. The full story of the City's budget and its intended outcomes is incomplete without examination of the entirety of the City budget. For that reason, it is important to stress that the fiscal plan each year reflects investments and expenditures across *all* funds and funding sources toward meeting the goals of this community.

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

Planning and budgeting for the second largest municipality in the state cannot be done solely with pared-down documents focusing on only one fund. The range of municipal operations, the complexity of U.S. governmental accounting requirements, and the need to be as transparent as possible with policy makers, the public, State and Federal regulators, lenders and bond ratings agencies requires me to submit a comprehensive fiscal plan. More streamlined and digestible budget information is provided publicly each year during staff presentations, in budget-related videos, and in the Resident's Guide to the Budget. The City prioritizes this work to increase transparency and will continue to do so, consistent with our value of Accountability.

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

Although the introduction of the preliminary version of this Fiscal Plan started the formal budget consideration and adoption process, there already had been many opportunities for resident and stakeholder input on funding priorities for our community. Those included:

- Three City Commission Night Out meetings – one in each ward – in 2022 and similar opportunities (one held so far) in 2023
- Two Community Health and Safety Engagement sessions in March of 2023, along with population-specific focus groups (youth, LGBTQIA+, immigrant/refugee and Spanish-speaking), in partnership with the National Civic League
- More than 2,000 participants in online feedback/engagement regarding Parks and Recreation projects
- Input from more than 360 volunteer appointees serving on 55 boards, commissions, and committees – some of which have key roles in recommending funding priorities within their respective areas of responsibility

Continuing in FY2024 and beyond, opportunities for engagement will be enhanced through the work of our new Community Engagement Manager in the Office of Equity Engagement, as well as the remaining rounds of engagement that will inform our new Community Master Plan.

The remainder of this letter highlights proposed investments organized by Strategic Plan priority area and City Commission focus areas.

The Strategic Plan Remains Our Roadmap

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



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



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



Mobility
Innovative, efficient, low-carbon and equitable mobility solutions are safe, affordable and convenient to the community.



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



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



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

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

Recognizing that strategic plans require continual adaptation to changing conditions, annually the City Commission provides feedback on areas within the strategic priorities that merit particular focus. At the November 10, 2022 Commission Workshop, the City Commission affirmed the following list of focus areas for FY2024. The icons included in the following list show alignment to the Strategic Plan priorities listed above.

FY2024 City Commission Focus Areas

- Housing and Homelessness
- Economic Recovery
- Participatory Budgeting Implementation
- 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 “Investments by Strategic Plan Priority” section of this letter details strategic investments aligned to these focus areas. However, you will not find Participatory Budgeting called out specifically within the Engaged and Connected Community section. This is because Participatory Budgeting Grand Rapids (PBGR) has transitioned into the implementation phase. The $2 million in ARPA funding dedicated to PBGR is in the process of being appropriated in FY2023. In addition, the “COVID Relief and Economic Recovery” focus area has been shortened to “Economic Recovery” as COVID-19 has transitioned from a pandemic into an endemic status. While we are transitioning from direct COVID response, the impact that COVID has had across all sectors is undeniable. This community continues to demand focus on growing the economy in a way that recognizes past institutional barriers and commits to removing those barriers and increasing opportunities. Partners across sectors, from other levels of government, to civic leaders to philanthropic and non-governmental organizations also continue to expect Grand Rapids to distinguish itself as a great city to live in, do business in, invest in, work in and visit. This budget rises to the challenge of doing so in ways that respond to post-pandemic ways of travelling, working, recreating, and gathering.

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

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

Continuing Our Commitment to Equity

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

We continue to address systemic and institutional racism and disparities so Grand Rapids can achieve our vision to be nationally recognized as an equitable and welcoming city. No matter the circumstances – whether comforting or challenging – our vision remains constant. This vision continues to compel us to improve our community so that one's race, ethnicity, national origin, zip code, income, gender identity or sexual orientation will not be a variable nor determinate of quality-of-life outcomes.

Leading with equity includes being systemically and historically aware. City departments' FY2024 equity strategy submissions reflect departments' work to research and reflect on how their specific roles within local government are situated within other structures, how racial bias may be baked into their department origins and operations, and where they can shift policy and practice to eliminate or reduce inequities and maximize inclusion within their span of control. This budget includes a range of strategies to diversify the workforce and implement practices that foster a stronger sense of belonging and inclusion, from revamping recruitment and hiring practices to offering formal mentoring, DEI training, and support for staff to participate in the City's employee resource groups (ERGs): West Michigan National Forum for Black Public

Administrators (NFBPA), Michigan Chapter of Local Government Hispanic Network (LGHN), Prism GR and Social Justice ERG.

With the new Language Inclusion administrative policy to take effect July 1, 2023, several departments have proactively translated key forms and information for circulation in community and are recruiting bilingual volunteers and election workers to maximize access. The Office of Equity and Engagement (OEE) offers training and tools for departments to provide oral interpretation for community who are best served in a language other than English. Providing translation and interpretation is an inclusion strategy, however the new policy and staffing efforts are included in the FY2024 equity investment total.

We continue to strive to increase utilization of Minority Business Enterprises (MBE), Women Business Enterprises (WBE), Minority Affiliated Businesses (MAB), Women Affiliated Business (WAB), and Micro-Local Business Enterprises (MLBE) within our own City work. With the implementation of the City's new Enterprise Resource Planning (ERP) system in FY2024, departments will be able to identify more of these diverse vendors and track utilization by department, as well as run their own workforce demographic reports to track progress on building teams reflecting the community we serve. This is a key strategy to reinforce the City's distributive DEI model to have all departments lead with equity.

In partnership with Prism GR, Grand Rapids Pride Center, and the City's Community Relations Commission, the Office of Equity and Engagement hosts a quarterly partnership meeting to strategize and strengthen the work behind the City's annual Municipal Equality Index (MEI) score provided by the Human Rights Campaign, and explore the intersectionality with the racial equity focus of the OEE. The City has a current score of 94 on a 100-point MEI scale. We are proud of the growth over the years, and committed to continuing to improve our score, and the work and meaningfulness behind the score, and sense of belonging among our LGBTQIA+ staff and allies, through policy enhancements, training, and workplace culture and practices.

Many of the equity efforts described above are a change in practice, research, data collection or learning, which does not have an associated cost beyond staff time. Other efforts do have an associated cost. The FY2024 proposed budget includes approximately $49.2 million towards quantifiable equity investments, with a variety of funding sources ranging from General Operating funds to over $36 million in grants. Examples of specific investments designed to advance equity include, but are not limited to:

- Lead service line replacement in the Neighborhoods of Focus (NOF): $1.569 million
- Reduction of Lead Exposure: $1.938 million
- Indigent Defense: $2.798 million

- Eviction Prevention and Reducing Homelessness: $10.75 million
- Equitable, Healthy and Zero Carbon Buildings Initiative (E.H. Zero) staff and low-income housing renovation pilot to lower utilities; $438,000
- Climate change work – Environmental and Climate Justice Specialist, and creation of equity-centered Climate Action and Adaptation Plan: $226,800
- Construction of Roosevelt Park and Martin Luther King Park Lodges (MLBE/Diverse Vendor Strategy): $15.2 million
- Water/Sewer Bill Assistance: $212,399
- Dumpster Days & Refuse Assistance: $143,000
- Transportation Pass Program and DASH (Transportation Assistance): $3.3 million
- Restructuring and Collaborating on Mowing Contracts to increase MLBE utilization: $100,000
- Economic Development MLBE/Diverse Vendor incentives and programs: $1.77 million
- Special Events Sponsorship Program (SESP) & Event Management Training that centers inclusion and MLBE/Diverse vendor utilization): $303,500
- Free Summer Youth Programming within Neighborhoods of Focus: $265,000
- Youth Commonwealth Boys & Girls Clubs: $86,000
- GRow 1000 Academy (youth employment experiences): $165,834
- Cure Violence: $819,982
- Office of Oversight and Public Accountability (policy change and engagement): $1.7 million
- Neighborhood Match Fund (contracts to advance social justice and cohesion): $150,000
- Grand Rapids Neighborhood Summit: $60,000
- River Equity Analyst, diverse river engagement and outcomes: $166,500
- Community Engagement Framework and Training: $160,000
- Develop With Us (equity-based engagement model): $73,000
- Office of Equity and Engagement: $1.4 million

These and additional equity investments are identified by the icon within the “Investments by Strategic Plan Priority” section below.

The projects listed below will also have an impact on our equity efforts, however, are not included in the $49.2M equity investment total nor have the icon, as they are not specific equity activities and strategies:

- Implementation of the new Enterprise Resource Planning (ERP) system, a key tool to capture workforce diversity and vendor data: $9.5 million
- Community Master Plan, which centers equity and diverse representation: $250,000
- Performance Management Software and Strategic Planning Support, a key tool to track equity outcomes: $119,340
- State and Federal Legislative efforts to advance City's legislative agenda, which centers equity: $108,000

Economy and Building Financial Resilience

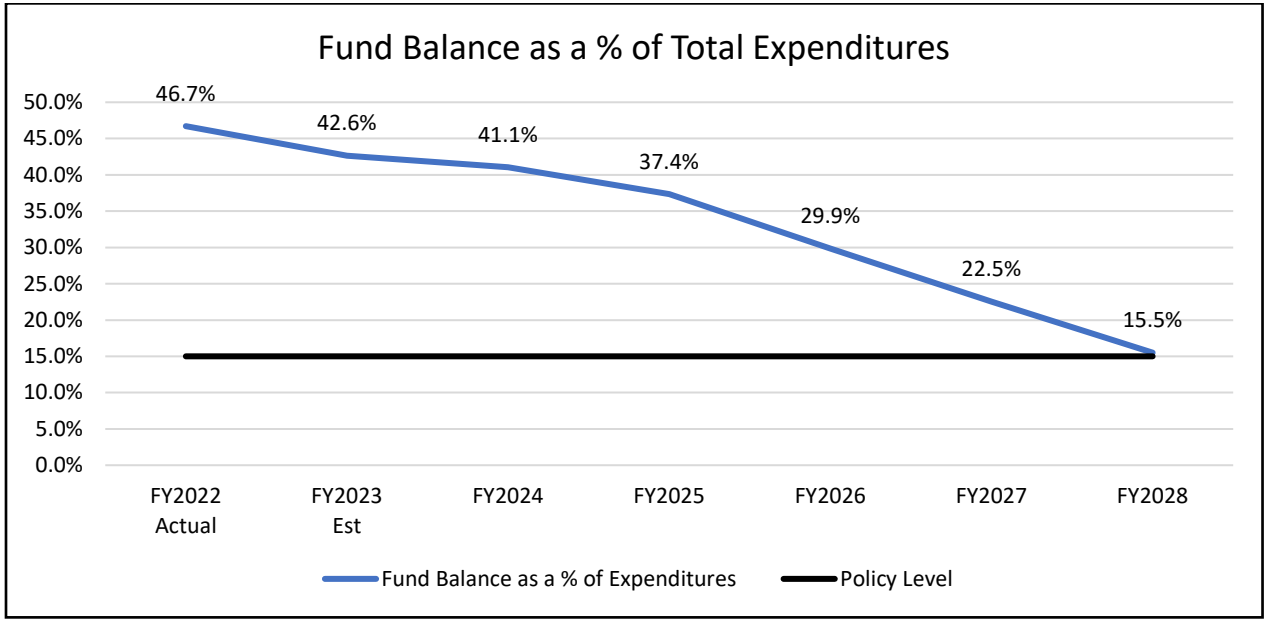
The City is navigating a dynamic economic and financial environment as it forecasts fiscal year 2024 through the remainder of the five-year spending plan. Inflation moderated during FY2023 and now hovers around 5%. There are indications of a mild recession ahead that could begin in the second half of calendar year 2023. The City is experiencing increasing costs for goods and services, supply chain delays, extended project lead times, and challenges with employee recruitment and retention. West Michigan appears to be better insulated from economic disruption than is the broader U.S. economy, due to our region's diversified economy and the community's ability to strategically plan future development. As during the COVID pandemic, we anticipate the City being able to weather this mild recession because of our strict adherence to the financial policies and guidelines put in place after the Great Recession of 2007- 2009. The City has accumulated more than sufficient fund balance in all of its major funds, so extreme cost-cutting measures would not be an immediate response if revenues perform below expectations.

Following multiple years of continuation budgets, this fiscal plan maintains service levels and provides some enhancements in key areas which I note elsewhere in this letter. Departments did try to mitigate cost increases where possible, but to offset the impact of inflation completely would have resulted in a reduction in services. Therefore, while the City-wide appropriation has increased by $46 million over FY2023, approximately 45% of this increase is simply the escalated cost of providing the same level of service, while the other 55% represents increased in capital investment and service levels in areas detailed in the "Investments by Strategic Plan Priority" section below.

The FY2024 Budget was developed in accordance with our adopted budget guidelines and fiscal policies. An in-depth discussion of these can be found later in the "Budgeting Basics" section of this fiscal plan. Below are the key policies that informed the resources available to fund capital investments and operational activities:

- **Maintain a General Operating Fund policy level fund balance of at least 15% of General Operating Fund expenditures:** The General Operating Fund experienced better-than-expected income tax receipts as well as federal

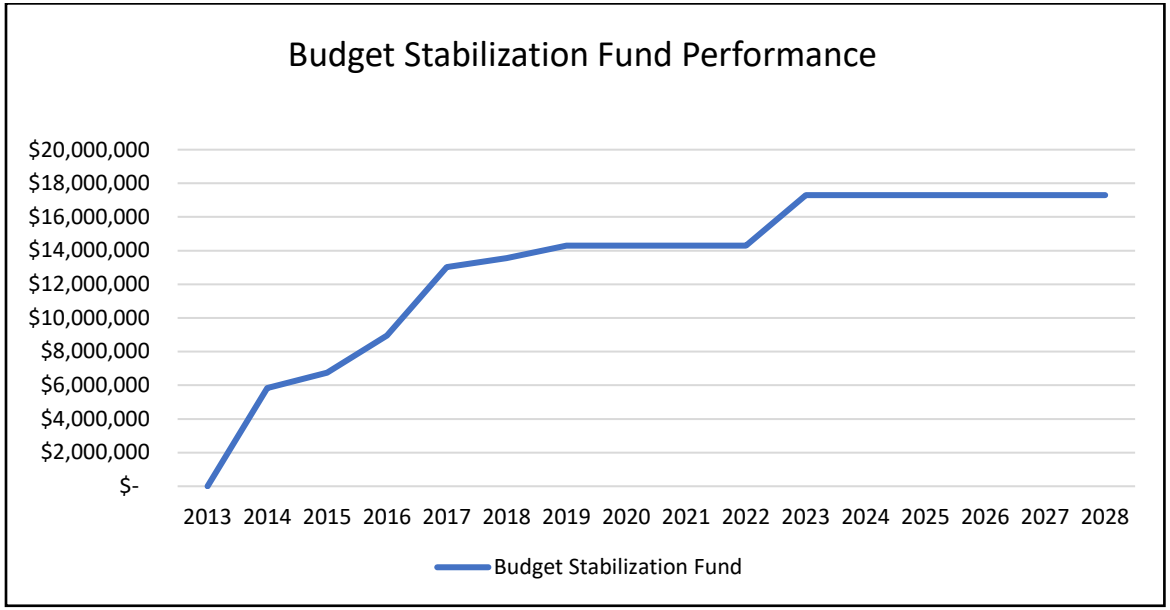
assistance for funding certain programs through the American Rescue Plan Act's (ARPA) Coronavirus State and Local Fiscal Recovery Funds. As a result, the GOF fund balance as of FY2022 year-end was 46.7% which is well above policy level of 15%. Per the graph below it is evident that without further improvement in the City's income tax projections, once planned ARPA investments conclude in FY2026, the fund balance rapidly declines as expenditures exceed revenues annually. This imbalance will be discussed later in this letter in the section, "Statement of Operation."



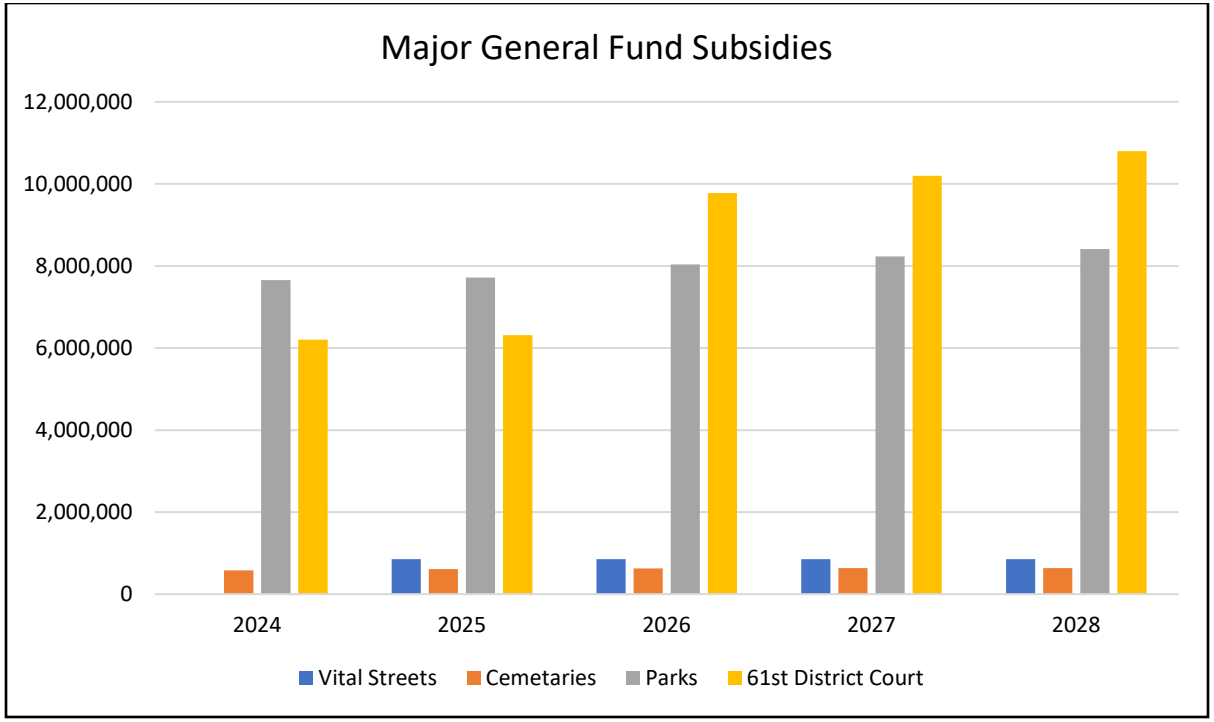
- Enterprises and Utilities must have a fund balance at a minimum of 25% of expenditures while most other funds maintain a fund balance of at least 15%. Detail on their financial performance can be found in later sections of this book.

- **Budget Stabilization Fund policy level of no less than 10% of General Operating Fund expenditures**: Created in 2013, the Budget Stabilization Fund is maintained subject to regulations established by the State of Michigan, P.A. 1978, No. 30 as amended., The City must maintain a balance of at least 10% of General Operating Fund expenditures

and shall not exceed 20% of the most recent GOF budget as adopted or the average of the municipality's five most recent general fund appropriations. This budgetary tool requires a two-thirds vote of its elected body to appropriate any of these funds for spending. In FY2023, the City appropriated an additional $3.5 million to the Budget Stabilization Fund. The current balance of the Budget Stabilization Fund is $17,798,835 which is in compliance at 10.5% of GOF expenditures for FY2023. Below is a history of funding levels of the Budget Stabilization Fund since its inception in 2013.



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



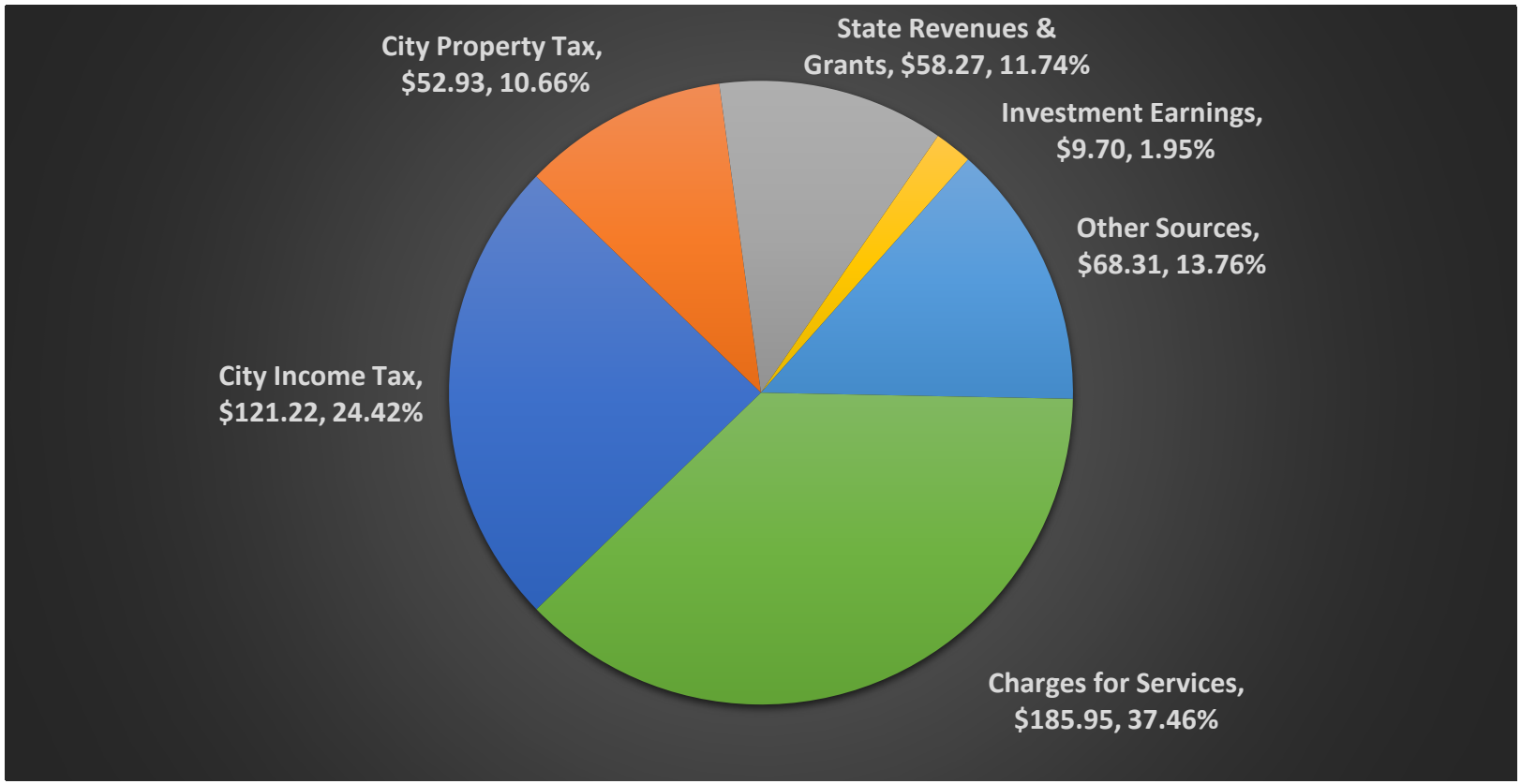
- **Capital Reserve Fund is funded by no less than 5% of income tax revenues:** The City has been below this policy level since FY2018 due to constrained General Operating Fund capacity, but has been working diligently to return to the 5% level. With the FY2024 budget, the City increased the planned capital set-aside from 4.25% in FY2023 to 4.5% in FY2024. Furthermore, the City will continue to annually increase the capital set-aside by 0.25% until policy level is achieved in FY2026.

- **Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual authorization.** The Police Department Budget remains committed to investments in improved training and desired outcomes for the community. The Department continues to work on the implementation of their strategic plan with this budget. For the FY2024 Budget, Police services are 35.1% of General Operating Fund expenditures, up slightly from 34.15% in FY2023.

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

FY 2024 Revenue Overview

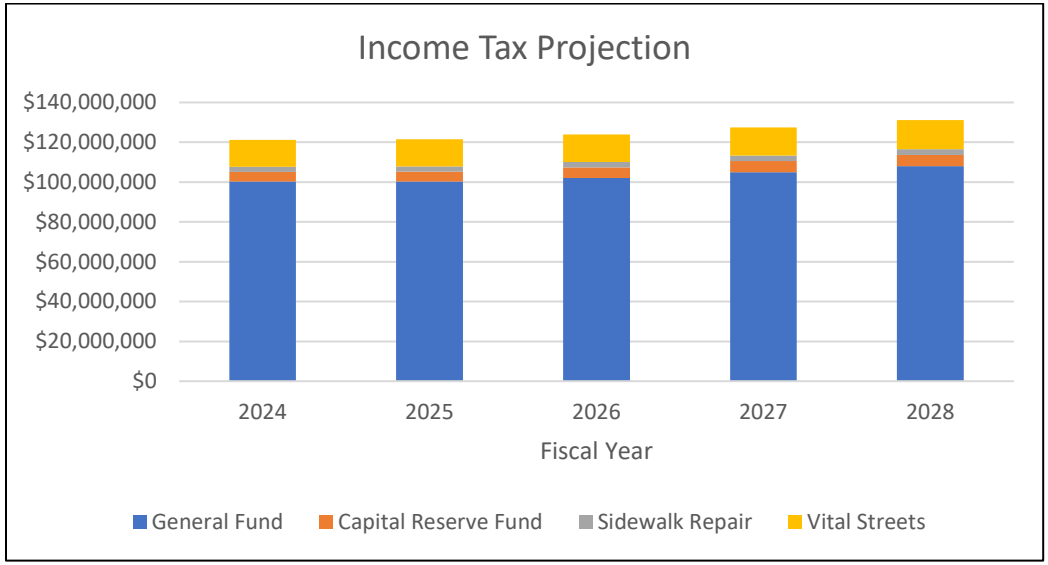
Perhaps the most important fiscal plan component outside of assessing operational needs of the City is understanding and forecasting the revenue throughout the operations. While revenues lagged during the pandemic, nearly all categories of revenue – taxes, charges for services, and fees and fines have recovered to pre-pandemic levels. Below is an overview of the City revenues in millions.



Income Taxes

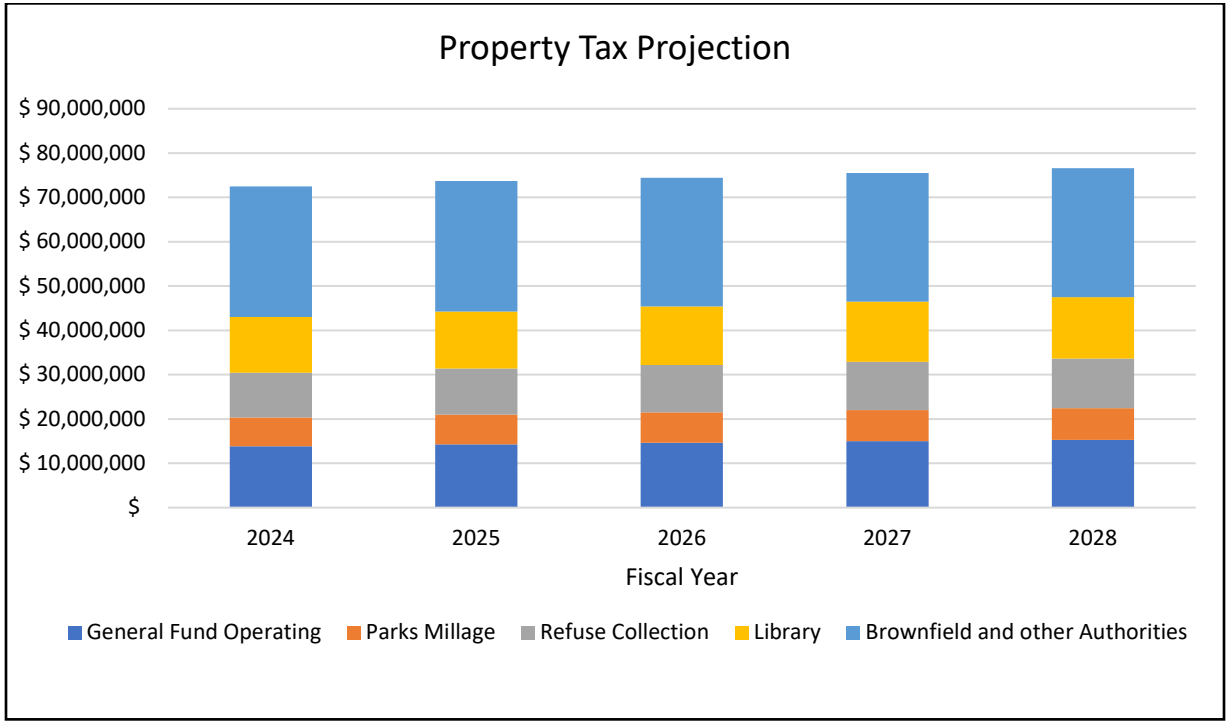
Income taxes fund the General Operating Fund, Capital Reserve Fund, Sidewalk Repair Fund, and the Vital Streets Fund. At fiscal year-end 2022, income tax receipts greatly exceeded expectations growing by 22%. Multiple factors contributing to this increase. Most industries provided wage increases between six and eight percent so there was greater taxable income being reported which was reflective of the impact of inflation. Corporations also had larger-than-normal net profits. Another major factor that contributed to income tax growth was the City's continued investment in compliance work which attempts to identify and collect the backlog of owed income tax payments from resident and nonresident individuals. The City is currently on pace for a 6% increase in income taxes over last year.

Given the City's record of outperforming the state and nation during recessions and because consumer spending remains high while unemployment is low locally, the forecast for growth in income tax receipts is as follows: 0% in FY2024, 2% in FY2025, and 3% annually in FY2026-28. While this forecast appears optimistic in a time of economic uncertainty, the City still has a backlog of compliance work which will extend into the next year or two to help cushion revenue losses should they occur.



Property Taxes

Property taxes continue to grow steadily; however, this growth is limited due to voter and State legislative actions. Information about the General Property Tax Act, the Headlee Amendment of 1979, and Proposal A of 1994 and their impact on property taxes can be found in the "Revenue Overview" section of this Fiscal Plan. The growth across the five-year forecast is approximately 5.6%. Below is the five-year projection for property tax and denotes how it is used throughout the City.



State and voter approved measures effectively cap growth in property taxes for the City. Because property values increased by less than the rate of inflation this year, you will see in the chart below that there was no "roll back." Keep in mind that the following two tables are estimates as the Kent County Bureau of Equalization has not published the 2023 amounts as of the submission of the preliminary version of this Fiscal Plan.

Estimated 2023 (FY2024) Property Tax Millage Rate

	Max Authorized Millage	2022 (FY2023)	2023 (FY2024)	Increase (Decrease)
City Operations	6.4100	5.6861	5.6861	0.0000
Library	0.3741	0.3498	0.3498	0.0000
Promotional	4.0000	0.0080	0.0074	(0.0006)
Refuse	3.0000	1.6000	1.8000	0.2000
Parks II	1.2500	1.1892	1.1892	0.0000
Total	**15.0341**	**8.8331**	**9.0325**	**0.1994**

The millage rate is estimated to increase for FY2024 mainly due to the increase in the Refuse millage. This increase is planned as part of the “Clean Community” initiative described later in this letter under the Health and Environment section. In summary, the Refuse utility will use this extra amount of funding to provide an additional “Dumpster Day” in each neighborhood and to help fund Forestry initiatives throughout the City.

Preliminary Grand Rapids Property Tax Bill

	GR Property Tax (City of Grand Rapids Millage Only)	Average Residential Taxable Value	Estimated Average Market Value
As of July 1, 2022	$570,14	$64,546	$192,804
As of July 1, 2023	$634.07	$70,199	$217,910
$ Increase (Decrease)	$63.93 annually	$5,653	$25,106
% Increase (Decrease	$11.21%	8.76%	13.02%

Taxable values continue to grow as a result of a strong real estate market in Grand Rapids. That growth, combined with the Refuse millage increase will result in the average Grand Rapids taxpayer paying $63.93 more annually ($5.33 per month) in property taxes. For water and sewer services, the average annual cost increase will be $49.50.

Proposed Service Provision Fees

On December 13, 2022 the City Commission approved the calendar year 2023 water and sewer rates for City of Grand Rapids and partner communities. The Water Supply System increased rates by 5.68% and the Sewage Disposal System increased rates by 1.07%. The increases were largely a result of increased costs due to inflation and funding for the capital plan. This table shows the annual impact for FY2024 which includes the calculation for the rate increase for calendar year 2024.

Water and Sewer Rates, 2022-2023

	GR Water	GR Sewer	Annual Impact
As of July 1, 2022	$390.00	$538.62	$928.62
AS of July 1, 2023	$412.08	$566.04	$978.12
$ Increase (Decrease)	$22.08	$27.42	$49.50
% Increase (Decrease)	5.66%	5.09%	5.33%
Annual Gallons	89,760	62,832	N/A

For FY2024, a net increase of 18 fee items is proposed for a total of 1,268 items. There are 25 new fees and 17 fees that were removed. The net increase is explained mainly through changes including the addition of 5 new fees this year in the Office of Special Events for new equipment in their inventory and the addition of 18 new fees in Parks and Recreation for golf course league and junior golf fees. Changes to the overall fee schedule are characterized as follows:

- Fees with no recommended changes make up 58.36% of the total (740 fees)
- Fees with only a cost-of-living adjustment make up 30.05% of the total (381 fees)
    - The Cost-of-Living Adjustment provided in our Fee Omnibus Memo is 5.0%, for the purposes of this analysis a change within +/- 7.9% was considered a cost-of-living adjustment.

- Fees with an increase greater than the cost of living make up 9.62% of the total (122 fees)
- Fees currently proposed with a cost recovery under 100% make up 31.94% of the total (397 fees)

Future Financial Concerns and Initiatives

The capital plan for the City is much more robust this year than it has been in years past. Under the Capital Reserve Fund statement, you will see plans to issue new debt in FY2024 to accommodate Lyon Square, the build out of Scribner, facilities projects, and Knapp Corner drainage project. The capital plan also includes a robust investment of ARPA money to leverage the Downtown Grand Rapids, Inc. (DGRI) Greenway grant, the building of Martin Luther King Park Lodge and investments in Roosevelt Park Lodge. The details of these projects will be discussed more in the “Capital Investments” appendix of this letter but from a financial standpoint the City is well positioned to handle this capital plan. We are confident that we will be able to maintain our AA bond rating for those projects. We are also pleased to finish allocating the remaining ARPA money for projects that will have lasting impacts on our community for many years to come.

While putting together the capital plan for the FY2024 budget, it became evident that asset management for fire and public safety needed to be addressed. This fiscal plan proposes using current authorized revenue sources for land acquisition necessary for Fire Department service enhancements. Subsequently, additional revenues will be needed for future building construction, equipment acquisition and staffing costs associated with the potential construction of three new fire facilities. A voter approved fire safety millage would meet this need.

American Rescue Plan Act Funding and Investments

The City continues to leverage its American Rescue Plan Act (ARPA) funds to support current operations as well as provide support in key focus areas. This allocation of funding must be fully obligated by December 31, 2024 and fully expended by December 31, 2026. The FY2024 proposed budget fully allocates the remaining unassigned funds.

Project	FY2021 Actuals	FY2022 Actuals	FY2023 Estimate	FY2024 Estimate	FY2025 Estimate	FY2026 Estimate	Total
Medical Expenses	$738,080	$756,301					$1,494,381
PPE/Workplace Safety	$16,951	$101,608	$21,441				$140,000
Broadband Connectivity		$5,548	$172,226	$172,226			$350,000
HOT/Public Safety Response		$3,089,801	$2,391,359	$888,187	$914,688	$588,485	$7,872,520
Small Business Assistance				$1,500,000			$1,500,000
Affordable Housing/Vulnerable Populations			$5,950,000	$1,700,000			$7,650,000
Participatory Budgeting[1]			$2,150,000				$2,150,000
Violence Reduction/Co-response			$2,300,000				$2,300,000
Special Events/Other Support[2]		$180,206	$470,312	$576,508	$288,844	$201,144	$1,717,014
PFAS Remediation at WRRF				$3,000,000			$3,000,000
Parks, Trails & Neighborhood Investments[3]				$19,550,000			$19,550,000
Enterprise Resource Planning System				$7,000,000			$7,000,000
Revenue Replacement		$13,528,248	$10,919,434	$12,007,903			$36,455,585
ARPA Administration			$100,000	$400,000	$400,000	$200,000	$1,100,000
Total	**$755,031**	**$17,661,712**	**$24,474,772**	**$46,794,824**	**$1,603,532**	**$989,629**	**$92,279,500**

Notes:

1. Participatory Budgeting:
    a. First Ward: Affordable Childcare for 2nd and 3rd Shift Workers $150,000; Cleaning Up Grand Rapids $75,000; Youth Affordable Housing Support $145,000; Citizen Advocacy Skills Academy $80,000; Supporting Victims of Domestic Violence and Human Trafficking $100,000; Community Reading Initiative for Violence Reduction $50,000
    b. Second Ward: Mental Health Community First Responders $350,000; Cure Violence for 2nd Ward $50,000

    c. Third Ward: Affordable Childcare for 2nd and 3rd Shift Workers $150,000; Community-Based Violence Reduction Initiative $205,000; Lead Water Line Replacement $50,000; Youth Affordable Housing Support $145,000
2. Special events funding includes $300,000 in FY24 for support for non-profit organizations as well as funding for two positions through December 2026.
3. This includes projects in qualified census tracks that are specifically for disproportionately impacted areas at or below 185 percent of the Federal Poverty Guidelines or at or below 40 percent of the AMI for Kent County. These projects must promote improved health and safety outcomes. The projects the City identified under this criteria are as follows:
    a. Martin Luther King Park Lodge $10,500,000
    b. Plaza Roosevelt $1,200,000
    c. Roosevelt Park Lodge $4,500,000
    d. Riverwalk Rehabilitation $850,000
    e. Oxford Trail (upgrade and extension) $1,000,000
    f. Plaster Creek and Silver Creek Trails (planning) $1,500,000

    Many of these Parks projects are also being co-funded by DGRI $55 million Greenway grant so this is a prime example of how the City is leveraging other external funding sources to bring critical projects to fruition in the window where external funds are available.

Our collective work, driven by prudent and timely decision-making, a resilient local economy, and a dose of one-time assistance from our state and federal partners will enable our continued progress. It is important to note that most outside funding, including ARPA, is one-time funding, 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.

Expenditure Overview

As mentioned already, inflation is a major reason for cost increases from our previous fiscal year. Besides the costs of goods and services increasing, we also have chosen to invest in our workforce with very competitive union contracts. While most of the other funds' revenues have returned and are healthy, the General Operating Fund remains a concern in our fiscal outlook. The City was fortunate to receive federal relief through the pandemic to sustain services but per the chart below you can see that income tax still lags the City's operating costs. We chose not to take any cost-cutting measures this year as we believe our income tax revenue estimate is conservative and hope to outperform our estimates below.

General Operating Fund	2023 Estimate	Proposed 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028
Beginning Fund Balance	$ 71,043,862	$73,057,864	$73,435,307	$67,242,855	$55,487,715	$42,780,978
Revenue:						
Income Tax	102,252,781	100,330,055	100,285,268	102,052,006	104,990,066	108,016,266
Property Tax	16,561,264	16,670,103	17,167,844	17,614,831	18,044,929	18,444,555
ARPA	1,709,164	7,949,637	1,403,512	201,144		
Other Revenue						
Total Revenue	173,315,856	179,054,965	173,906,265	174,534,233	178,016,946	181,998,389
Total Expenditures	171,301,854	178,677,522	180,098,717	186,289,373	190,723,683	194,874,106
Net Revenue	2,014,002	377,443	(6,192,452)	(11,755,140)	(12,706,737)	(12,875,717)
Ending Fund Balance	73,057,864	73,435,307	67,242,855	55,487,715	42,780,978	29,905,261
FB as % of Expenditures	42.6%	41.1%	37.3%	29.8%	22.4%	15.3%

Should income tax not outperform our estimates, next year as we get closer to fully expending our ARPA funding we will consider corrective action to resolve the structural deficits in the out years. There are some areas of the budget beyond our local control that would best be addressed legislatively. We are currently subsidizing the GOF contribution to the 61st District Court with ARPA funds. The GOF will contribute $6.2 million in FY2024 but by FY2028 when ARPA has expired, the total GOF contribution will rise to $10.8M. Fixing just this problem at the state level would correct over half of the annual deficit projected in the out years of the budget forecast.

Investments by Strategic Plan Priority

Governmental Excellence

FY2024 City appropriations for Governmental Excellence total $167.1 million. In addition, proposed ARPA investments of $19.4 million are planned for FY2024.

The City is leveraging many different revenue sources to ensure we offer a fiscally resilient government powered by high performing and knowledgeable staff equipped with the appropriate tools and resources to offer excellent, equitable and innovative public service. When resources are available, such as with ARPA, higher than expected tax revenue, or expenditure reductions, we are also recommending strategic investments to enhance, expand or add services that further our goals in the Strategic Plan.

The relocation of City services from our current services center at 201 Market is a significant investment that will be pursued with a $58 million bond. This is a continuation of the process of relocating those services from prime river-front property that is targeted for transformational redevelopment. The City has pursued a vision of centering mixed-use development, recreation and community building opportunities on and along the Grand River that is estimated to have at least $500M in economic impact. Relocation of City services makes this site available for more appropriate mixed-use development and enhanced access to the river in this location. Major work is expected to commence early in FY2024 when the Convention and Arena Authority completes its purchase of the site. While some of the proceeds from the sale of 201 Market will be used to relocate City Services to another site, $10 million is anticipated to be deposited into the Affordable Housing Fund for additional community benefits.

Another planned significant investment included is $9.5 million to replace our current Enterprise Resource Planning (ERP) system. This is the foundational system that supports the City's budgeting, financial and human resources activities, including our ability to track and report our activities enterprise-wide readily and accurately. As we've worked more intentionally and systematically to align our activities with our values and strategy, having the ability to plan, manage and report on our progress throughout the year is critical to our ongoing success. It also is core to our value of accountability and our commitment to transparency. In addition, we have been fortunate to be able to leverage ARPA funding to help address the persistent funding gap at the 61st District Court while we continue to seek a permanent legislative fix to this issue.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes. This icon indicates an investment that also advances equitable outcomes.

Continuity of Service: Some examples of important and strategic FY2024 investments that ensure our community continues to receive the level of service we are currently providing include:

- Fiscal Sustainability
  - $12.0 million in revenue replacement (ARPA)
  - $400,000 to support allocation, tracking and compliance for ARPA funding (ARPA)
  - $108,000 for state and federal legislative support
  - $36,317 to support a data reporting service to aid with commercial appraisals in sectors impacted by the pandemic
  - $6.2 million in 61st District Court Funding, including a $282,252 increase for FY2024

- Talent Attraction and Retention
  - $2.1 million in negotiated employee cost-of-living raises, including $225,563 for implementation of livable wages for seasonal employees at Indian Trails Golf Course
  - $382,676 for employee wellness offerings including a new wellness app to help our employees maintain healthy lifestyles and make choices that can reduce our overall healthcare costs
  - $405,777 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 ensure equity in the selection process)
  - $193,084 to support organizational development across the City
  - $60,000 in tuition reimbursement for City Employees, which allows us to support employees' continuous learning and creates opportunities within the city organization for promotion
  - $50,000 for a GVSU/MSU executive internship program
  - $36,000 for the GRCC Public Works Academy
  - Continued support of the GRow1000 youth employment initiative

- $145,427 to support succession planning in the Engineering Department where key retirements could impact capacity to support the ambitious investments in capital programs and Vital Streets and systems improvements
- $100,000 for the Fire Cadet Program and Candidate Physical Agility Test (CPAT) for hiring
- $756,580 for the Police intern program (32 interns with increased pay to $17/hour)
- $1.11 million for two GVSU Police Academy recruit classes
- $159,800 for EPIC Recruiting / Interview Now recruiting support in the Police Department

- Other
  - $229,000 supporting Equity analyst, Equity Learning Community, ERGs, and DEI Training
  - $2.80 million for Michigan Indigent Defense Compliance
    $119,340 for strategic planning support and performance management

Enhanced Service: In addition, we are significantly expanding our service or offering new services through FY2024 investments in the following areas:

- Fiscal Sustainability
  - $9.5 million for a new Enterprise Resource Planning (ERP) system ($7 million ARPA)
  - $125,000 for a Facilities Condition Assessment for City properties
  - $115,795 for a staff position to support grant management
  - $6,759 to implement a new assessment data application for property appraisals

- Talent Attraction and Retention
  - $20,000 for Water and Environmental Services to continue implementation of a Water career program (plus a $500,000 grant in support of this program)
  - $36,317 to compensate an intern for the Legal Department implement a legal internship program in the Department of Law

- Other
  - $201,758 for innovation and continuous improvement
  - $112,500 in new technology solutions, including a new e-filing option for businesses, new project management software for engineering, software for park maintenance and equipment to support facilities remodels

- $100,000 to support smaller mowing contracts for Environmental Services to engage more Micro Local Business Enterprises (MLBEs)
- $80,000 to increase the Grand Rapids Public Library's Internet bandwidth
- $150,000 to support Seeding Justice non-profit
- Various preparations to relocate City services from 201 Market to the former Kent County Road Commission Site
- $45,000 to implement new Clean Slate legislation (expungement of criminal records) at the 61st District Court
- $9,000 to pilot converting traditional fuel medium/heave-duty pickup trucks to hybrid CNG/gas

Recommended total capital investments in the Governmental Excellence strategic priority total $66.0 million for FY2024. The most significant investments include:

- Other
  - $58 million relocation of City services from 201 Market to the former Kent County Road Commission Site on Scribner (planned bond)
  - $15 million in improvements to City facilities (planned bond and future budget amendment)
  - $400,000 in repairs to the 61st District Court

Economic Prosperity and Affordability

FY2024 City appropriations for Economic Prosperity and Affordability total $14.5 million and FY2024 Corridor Improvement Districts and Special Authorities appropriations are an additional $46.5 million. In addition, proposed ARPA investments of $2.28 million are planned for FY2024.

The City is leveraging many different revenue sources to ensure residents, employees and businesses have pathways to financial growth and security. When resources are available, such as with ARPA, higher than expected tax revenue, and expenditure reductions, we are also recommending strategic investments to enhance, expand or add services that further our goals in the Strategic Plan. Corridor Improvement Districts and Special Authorities revenues come from special authorization in state law, and are collected by the City and spent based on budgets submitted by those Boards to the Commission for approval.

The City's Strategic Plan recognizes that a healthy community must continue to grow its economy to provide opportunities for existing and future residents and businesses. That growth must be channeled in a way that ensures opportunities for a high quality of life for everyone. This budget continues a number of very successful programs, including our support for new development using tax increment revenue, our inclusion plan expectations for private development using city incentives, and programs addressing housing, housing affordability and housing stability. The key investments in this area also continue to channel investments in parts of the City that were historically underfunded and received less private investments than other areas, including continuing investment in the Third Ward Equity fund at $1.14M, and capital investments in MLK Park Lodge, Roosevelt Park Lodge and trail connection from the southeast area of the city to the Grand River Greenway.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes. This icon indicates an investment that also advances equitable outcomes.

Continuity of Service: Below are highlights of important FY2024 investments that ensure our community continues to receive the levels of service we are currently providing in this priority area. Highlighted first are investments within the Commission's areas of focus, followed by other strategic investments that further our objectives for equitable economic development.

- Housing and Homelessness

- Continuation of our programming and administration of federal formula grant programs. These programs are expected to bring:
  - $3.3 million in Community Development Block Grant (CDBG) funds to improve existing housing, support access to housing resources, and provide fair housing/legal services (grant)
  - $2.2 million in HOME Investment Partnership for affordable housing (grant)
  - $1.8 million in HOME-ARP for street outreach, homelessness prevention and affordable housing (grant)
  - $302,753 in Emergency Solutions Grants (ESG) for rapid rehousing financial assistance (grant)
- $76,000 for the MDHHS Eviction Prevention Program dedicated benefits specialist position
- $307,851 for the 61st District Court's Eviction Prevention and Diversion program
- $200,000 for storage of personal belongings at Mel Trotter (ARPA)
- $146,000 to support the Homelessness Coordinator position
- $100,000 to continue the housing practice leader contract with Housing Next while we develop a long-term approach to administering housing programs and support for the work of the Affordable Housing Fund Board

- <u>Economic Recovery</u>
  - $166,500 to continue staff support to ensure equitable outcomes as we pursue projects and investments around reimagining the Grand River (grant)
  - $188,250 for the Cannabis Program Manager position, which supports compliance with the City's Cannabis Social Equity policies
  - $20,000 for the Builder's Exchange Affiliate Membership program
  - $3,500 for Event Management Training intended to support grass-roots efforts to organize and host cultural and special events
  - Continued support for GRow 1000, the youth employment program where local youth are placed with major and small business employers throughout the community, as well as additional support and programming to build skills

- <u>Community Master Plan</u>
  - $250,000 to continue this multi-year update to the Community Master Plan. Activities in FY2024 will focus on drafting policies using the input from the community gathered during FY2023

- <u>Other Investments</u>
  - $1.5 million for the SmartZone Operator's contract

- $58,500 to continue the retail specialist position in partnership with DGRI and the Greater Grand Rapids Area Chamber of Commerce
- $21,000 for Sister Cities
- Continued support of the GRow1000 youth employment initiative

Enhanced Service: In addition, we are significantly expanding our service or offering new services through FY2024 investments in the following areas to enhance our level of service:

- Housing and Homelessness
  - $1.5 million in additional funding for the Affordable Housing Fund (ARPA); in addition, a portion of the proceeds from sale of 201 Market, in the amount of approximately $10M, will be deposited into the Affordable Housing Fund. That sale is expected to close at the end of FY 2023 or very early in FY 2024

- Equitable Economic Development
  - Continued administration of Revitalization and Placemaking Grant (RAP) projects through FY 2024. The majority of the grant agreements will be executed in FY 2023, with funds disbursed as projects move through construction
  - $576,508 for the Special Events Sponsorship Program supporting non-profits engaged in City sponsored and other special events as well as two additional Office of Special Events staff (ARPA)
  - $150,000 to support a project to incubate the creative/artistic economy and house talent

- Other Core Services:
  - $7.7 million to leverage the DDA Greenway investments to accelerate parks and trail connections along the Grand River
  - $100,000 to support a local investor led New Community Transformation Fund
  - $10,000 to expand Digital Plan Room
  - $144,444 to add a Planning Supervisor position; this will allow the Development Center to keep pace with demand for review services and ensure that projects deliver on broader community objectives
  - $150,000 for ArtPrize 2.0, which is a collaborative partnership of the City, Kendall College and DGRI

Recommended total capital investments in the Economic Prosperity and Affordability strategic priority total $17.93 million for FY2024. The most significant investments include:

- $9 million for Lyon Square ($7.2 million leveraged funds from the DDA)
- $5 million for maintenance and construction of Calder Plaza
- $925,000 for Grand River revitalization
- $2.5 million Grand Rapids Public Museum, which is pursuing a significant renovation and enhancement, broadening its appeal to the community and revamping its facility and its relationship with the Grand River
- $58 million to relocate City services off of 201 Market, opening this corridor to significant reinvestment, including development of a public amphitheater. The proceeds from the sale of the 201 Market property will be used to offset some of the cost of new construction and deposit $10 million in the Affordable Housing Fund.



Engaged and Connected Community

FY2024 City appropriations for Engaged and Connected Community total $20.6 million. In addition, proposed ARPA operating investments of $172,226 are planned for FY2024.

The City is leveraging several revenue sources to ensure residents and stakeholders have awareness of and voice in decisions that affect them, and that they receive culturally-responsive and proactive communication. When available resources exceed the level needed to continue existing services, due to grant awards (such as with ARPA), higher than expected tax revenue, or expenditure reductions, we are also recommending strategic investments to enhance, expand or add services that further our goals in the Strategic Plan.

Notably, the City recently hired our first Community Engagement Manager that will be responsible for Citywide engagement guidance and strategies, development and tracking of performance metrics and leading training for City departments beginning in FY2024. Part of this new engagement framework will include reimagining and streamlining how we partner with community and neighborhood-based organizations; leverage existing activities like Commission Night Out, Neighborhood Match Fund and Neighborhood Summit; and embed applicable recommendations from the Welcome Plan for immigrant and refugees.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes. This icon indicates an investment that also advances equitable outcomes.

Continuity of Service: Some examples of strategic FY2024 investments that ensure our community continues to receive the level of service we are currently providing include:

- $295,240 for community engagement for Vital Streets projects
- $268,600 for neighborhood association support for civic engagement (CDBG grant)
- $160,000 in additional contracts and personnel to develop and execute a shared community engagement framework
- $30,000 annually to support online/digital engagement
- $30,000 to publish important information through We Are GR and the Winter Preparedness Guide
- $210,000 to offer the Neighborhood Summit and Neighborhood Match Fund
- $50,000 for the Neighborhood Leadership Academy

- $3,500 to communicate and increase awareness of Principle Resident Exemption (PRE), poverty, and disabled veteran exemptions (equity)
- $150,000 for OPA staffing and programming to continue engaging with our community with a special emphasis on serving immigrant and refugee communities
- $20,000 for language access and hearing assistance

Enhanced Service: In addition, we are significantly expanding our service or offering new services through FY2024 investments in the following areas to enhance our level of service:

- $201,794 for expanded Office of Communications support, including for community education, awareness campaigns, and staff communications training
- $176,226 for additional Wi-Fi connectivity in public parks (ARPA)
- $73,000 to support Develop with Us, which was piloted in prior years and allows for project-specific enhanced engagement with neighborhoods. The intention of this program is to ensure that providing feedback on and influencing large development projects are real and accessible to the parts of the community most impacted by a specific project. This effort enhances, but does not replace, traditional notice and opportunities for comment on development projects. (equity)
- $140,000 for Grand Rapids Public Library's rebranding

Recommended total capital investments in the Engaged and Connected Community strategic priority total $566,480 for FY2024. This investment supports upgrades in community cable television equipment and the fiber optic system.

Health and Environment

FY2024 City appropriations for Health and Environment total $201.2 million. In addition, proposed ARPA investments of $285,000 are planned for FY2024.

The City is leveraging several revenue sources to ensure the health of all people and the environment are advocated for, protected and enhanced. When available resources exceed the level needed to continue existing services, due to grant awards (such as ARPA), higher than expected tax revenue, and expenditure reductions, we are also recommending strategic investments to enhance, expand or add services that further our goals in the Strategic Plan.

Since the adoption of our Strategic Plan, we have worked to be much more intentional on aligning work across multiple departments in addressing our environmental and sustainability goals, acknowledging that how we operate has a direct impact on meeting the challenges of a changing climate. We carry that forward in FY 2024 with some significant and much-needed investments in our materials management (refuse, recycling, composting) programs, urban forestry and addressing the sources of lead in homes. We also intend to continue work with our partner agencies to address inequities in both mental and physical health, including as a partner in the Kent County Behavioral Health Crisis Center and in implementing intervention and support activities as a result of the state's legal settlement with opioid manufacturers.

An investment in Renewable Energy Credits (RECs) this year will get us much closer to our 100% renewable energy goal while we continue to work on minimizing our energy use, increasing the efficiency of our fleet and leveraging assets like the Butterworth Landfill to produce alternative energy that is locally produced and locally consumed.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes. This icon indicates an investment that also advances equitable outcomes.

Continuity of Service: Some examples of strategic FY2024 investments that ensure our community continues to receive the levels of service we are currently providing include:

- Climate Change – Commission Focus Area
    - $238,000 for the Equitable, Healthy and Zero Carbon Buildings Initiative (E.H.Zero) program implementation, including a Healthy and Sustainable Buildings Policy Specialist and a low income housing renovation pilot (grant)

- $137,000 for climate change work including an Environmental and Climate Justice Specialist and the creation of a Climate Action and Adaptation Plan (partially grant funded)
- $25,000 stormwater credit trading program
- $74,150 for a rate study to begin an operational review and analysis of our materials management system

- Park and Park Amenities – Commission Focus Area
  - $4.29 million to increase the grade level of parks maintenance, including organic turf care

- Other Core Services
  - $1.11 million for recreational programming, including $241,583 for free summer day camp programs, $222,328 for Grand Rapids Outside (Gear Library and Thrive), $55,000 for the JT Summer Camp offered in partnership with Baxter Community Center, and $45,000 for Senior Wellness programming
  - $1.8 million for the Lead Hazard Control Program (grants)
  - $138,000 for a Lead Programs Specialist
  - $330,000 for Network 180 partnership with Police for Mobile Crisis Response Team (previously appropriated ARPA)
  - $383,500 for Network 180 partnership with the Homeless Outreach Team (ARPA)
  - $250,000 for the Local Brownfield Revolving Fund Environmental Site Assessment grant program
  - $1.2 million for pool operations
  - $210,446 for the water bill assistance fund
  - $116,664 to support recycling education and engagement
  - Continued efforts to advance multifamily recycling via grants
  - $43,000 for subsidized refuse service
  - $15,000 to offer a Canoemobile in partnership with Grand Rapids Public Schools

Enhanced Service: In addition, we are significantly expanding our service or offering new services through FY2024 investments in the following areas to enhance our level of service, including "Clean Community" services:

- Climate Change – Commission Focus Area
  - $1.05 million for forestry sustainability, supported by the Refuse millage increase for enhanced "Clean Community" services
  - $366,348 to purchase renewable energy credits with $250,000 added for FY2024
  - $230,000 to support energy efficiency and greenhouse gas emissions reductions (grant)

- $100,000 for a flood protection system potential improvement study (grant)

- Park and Park Amenities – Commission Focus Area
  - $80,000 to support Friends of Grand Rapids Parks for volunteer coordinator and tree care

- Other Core Services
  - $113,403 to create programming and administer opioid settlement funding (external funding)
  - $251,040 for three new staff positions in the Water Department
  - $392,148 for additional materials management support including corridor cleanups, material collection days in neighborhoods and additional staffing for the Department of Public Works funded by the Refuse millage increase for enhanced "Clean Community" services
  - $175,000 for PFAS sampling at the Water Resource Recovery Facility
  - $200,000 for lead paint inspection or potential expanded inspection service (ARPA)
  - $89,490 to support a new Golf Course Manager staff position

Recommended total capital investments in the Health and Environment strategic priority total $99.4 million for FY2024, including $19.2 million in proposed ARPA investments and $23.58 million will be addressed as budget amendments. The most significant investments include:

- Climate Change
  - $3 million for infrastructure related to Butterworth solar development (planned bond issuance pending any potential direct state/federal allocations)
  - $1.85 million for Canal Park floodwalls (will be addressed as a budget amendment)
  - $375,000 for future energy efficiency or renewable energy projects for Water, Environmental Services, Facilities and Mobile GR departments
  - $471,000 for Plaster Creek bank restoration
  - $385,000 in green infrastructure projects
  - $246,063 to upgrade the existing lighting control system at the City/County building
  - $200,000 in exterior parking ramp LED lighting
  - $400,000 in green infrastructure/trees for vital streets projects
  - $100,000 for traffic signal LED lighting upgrades
  - $75,000 for water quality and daylighting projects at Riverside Park

- Park and Park Amenities
  - $10.7 million for Martin Luther King Lodge ($10.5 million in ARPA)
  - $4.5 million for Roosevelt Lodge (ARPA)
  - $1.5 million for Plaza Roosevelt ($1.2 million in ARPA)
  - $2.8 million in additional parks improvements including $800,000 for Sullivan Field, $500,000 each for Richmond Park and Highland Park, $250,000 each for Ottawa Hills Park and Otsego Drain Basin, $200,000 each for Canal Street Park and Camelot Park and $100,000 for Roberto Clemente Park

- Other Core Services
  - $16 million to remediate PFAS contamination at the Water Resource Recovery Facility ($11.3 million planned bond, $3 million ARPA, and $1.7 million Federal legislative grant)
  - $10.40 million in lead service line replacements (partially grant funded)
  - $6 million for stormwater work at Knapp's Corner (will be addressed as a budget amendment)
  - $5 million for sanitary sewer trunk improvements
  - $5 million for wholesale improvements to Caledonia's water services
  - $4.6 million in improvements for the Lake Michigan Filtration Plant
  - $4.1 million for headworks grit pass at the WRRF
  - $2.3 million to bring identified homes using wells in Cascade Township onto the City's water and sewer services due to PFAS
  - $1.63 million to decommission Coldbrook
  - $1.5 million for groundwater treatment at the Water Resource Recovery Facility
  - $34,000 for improvements to Indian Trails Golf Course



Mobility

FY2024 City appropriations for Mobility total $100.3 million.

The City is leveraging several revenue sources to ensure that innovative, efficient, low-carbon and equitable mobility solutions are safe, affordable and convenient to the community. When available resources exceed the level needed to continue existing services, due to grant awards (such as with ARPA), higher than expected tax revenue, or expenditure reductions, we are also recommending strategic investments to enhance, expand or add services that further our goals in the Strategic Plan.

This budget includes an increase in some parking rates to begin to adjust rates closer to the private market. The Mobile GR Commission heard a presentation on parking rates, cost recovery objectives and the long-term health of the parking fund at their March meeting and recommended modifications to the event rate parking rate at Ottawa-Fulton, Monroe Center, Louis Campau, and Government Center $3-$4 per event.

Additional work on parking rates is anticipated during FY 2023 and 24 in preparation for the FY 2025 budget. The overall goal is to develop a longer-term approach to adjusting rates incrementally to better reflect the private market rates and to allow for long-term maintenance of parking assets. The City's ownership of parking ramps downtown and throughout the city is an economic development advantage. That advantage must be balanced against the rates and other funds that are needed for the long-term maintenance and operation of these facilities.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes. This icon indicates an investment that also advances equitable outcomes.

Continuity of Service: Some examples of strategic FY2024 investments that ensure our community continues to receive the level of service we are currently providing include:

- Implementation of an equity-based transportation pass program originally funded in FY 2023
- $500,000 for the first year of an anticipated 3-year pilot carshare program
- $100,000 to continue e-bike and e-scooter vendor contracts
- Continued funding to provide daily cleaning and security services at City parking facilities, including contracted services with Next Step of West Michigan

Enhanced Service: In addition, we are significantly expanding our service or offering new services through FY2024 investments in the following areas to enhance our level of service:

- $3.2 million to operate the DASH with expanded hours and service area
- $322,557 to expand the sidewalk snow assist pilot by 50 miles for a total of 200 miles

Recommended total capital investments in the Mobility strategic priority total $35.39 million for FY2024, including $3.35 million in proposed ARPA investments. The most significant investments include:

- Climate Change – Commission Focus Area
  - $2.52 million in sidewalk projects, including new sidewalks for Covell & Ken-O-Sha
  - $1.094 million for Neighborhood Greenways, which will improve biking with traffic calming, signage and pavement marking measures on lower traffic streets and will improve pedestrian / bike crossings for Griggs Street
  - $740,000 for a compressed natural gas (CNG) DASH (Downtown Area Shuttle) trolley bus
  - $500,000 for an electric vehicle carshare pilot in MLK Park and Burton Heights neighborhoods to purchase vehicles, install electric vehicle chargers and begin operations
  - $400,000 for transit stop improvements

- Other Core Services
  - $27.6 million in Vital Streets projects, which supports 81 projects for 32 miles of streets including the following large projects: Michigan St., Cesar E. Chavez Ave., Wealthy St., College Ave., Division Ave., Edington Dr., Eleanor St., Knapp St., Milton St., and Robinson Rd.
  - $3.01 million in parking asset management projects
  - $1.5 million for Plaster Creek and Silver Creek Trails (ARPA)
  - $1 million for Oxford Trail (ARPA)
  - $850,000 for Riverwalk revitalization (ARPA)
  - $1.29 million in traffic safety and signal projects
  - $400,000 for repairs to the Gillett Bridge deck over the Grand River
  - $528,000 for pedestrian hybrid beacons at 6 locations
  - $325,000 for the Grand River walkway
  - $250,000 for the Leonard to Ann trail development



Safe Community

FY2024 City appropriations for Safe Community total $139.7 million. In addition, proposed ARPA investments of $888,187 are planned for FY2024.

The City is leveraging several revenue sources to ensure that all people feel safe and are safe at all times throughout our community. When available resources exceed the level needed to continue existing services, due to grant awards (such as with ARPA), higher than expected tax revenue, or expenditure reductions, we are also recommending strategic investments to enhance, expand or add services that further our goals in the Strategic Plan.

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.

By implementing Data Informed Community Engagement or DICE, a place-based, landscape focused, collaborative, action-oriented initiative to address violence in our community, the Police Department is leveraging community connections and additional City resources to holistically address violent crime. Police have also expanded its Co-Response program with Network 180 to provide officers dispatched to calls traditionally considered public safety related, to partner with social workers to seek better outcomes for individuals in need of mental health services. Our Police Department is continually leveraging partnerships and technology to improve services, decrease crime and increase efficiency. Recruitment and training continues to be important to the Police Department to meet staffing goals and ensure our officers receive appropriate and effective training.

Work has also begun in earnest to update several pieces of the fire department's aging infrastructure. Architectural designs and community outreach are planned for a new Kalamazoo Avenue station. In addition, $3 million is planned for purchasing land for a potential fire training center/campus.

While there is a plan for land acquisition for the Fire Department, this budget does not contain funding for the cost of constructing and staffing new Fire Stations. The City has not constructed a fire station since 1987 despite population growth and a more densely populated urban core. A future conversation is needed to discuss a potential fire safety millage to fund a series of bonds that would pay for new Kalamazoo and Division Fire Stations, a new Fire Department Training Center,

and to fund some vehicle and equipment replacements. After budget adoption, I plan to have more public discussions on this matter.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes. This icon indicates an investment that also advances equitable outcomes.

Continuity of Service: Some examples of strategic FY2024 investments that ensure our community continues to receive the level of service we are currently providing include:

- Public Safety Reform – Commission Focus Area
  - $100,000 for OPA coordinated police training that is community-informed and community engaged and addresses topics such as cultural competency and de-escalation
  - $615,204 to support the Fire Department's Homeless Outreach Team (HOT) and public safety response participation (ARPA)
  - $81,564 in Police staffing for the Homeless Outreach Team (HOT)
  - $100,000 for the Fire Cadet Program and Candidate Physical Agility Test CPAT for hiring

- Crime Prevention / Violence Reduction – Commission Focus Area
  - $819,982 for Cure Violence (majority grant)
  - $329,900 for crime prevention programming support to neighborhood associations and organizations (CDBG and JAG grants)
  - $100,000 for the SAFE Task Force
  - $61,344 to support the Crime Prevention Through Environmental Design (CPTED) program
  - $142,586 for the Police Department's Crime Victim Analyst

- Other Core Services
  - $1.1 million for two GVSU Police Recruit Academies
  - $756,580 for increased wages ($17/hour) for the Police intern program (32 interns)
  - $149,000 to support the Police Department's partnership in CLEAR (Coalition, Leadership, Education, Advice, Rehabilitation) program, Youth Commonwealth/Boys & Girls Club, and Children's Assessment Center.
  - $250,000 for the Fire Department's Residential Safety Assessment Program (plus grant funded smoke alarms)
  - $10,000 for the Clean Slate expungement program
  - $350,000 in Police budget for school crossing guards

- $3,000 to maintain the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) accreditation

Enhanced Service: In addition, we are significantly expanding our service or offering new services through FY2024 investments in the following areas to enhance our level of service:

- Public Safety Reform – Commission Focus Area
  - $848,193 for the Axon body worn cameras for Police, which OPA now manages
  - $371,604 for Police Mobile Crisis Response team, which partners with Network 180 when responding to calls for service where a person suffering from mental health concerns is involved
  - $250,000 for OPA two grant funded Justice Analysts
  - $10,000 for OPA to conduct a traffic stop study
  - $159,800 to support Police Department recruiting efforts
  - $120,000 to provide in-service mental health wellness training for the Police Department (grant)

- Crime Prevention / Violence Reduction – Commission Focus Area
  - $80,000 to support the DDA's management of private security for the urban core
  - $80,000 to support the Parks and Recreation Security contract
  - $20,000 for I am the Dream Academy hosted by OPA
  - $15,000 for OPA's Know Your Rights Campaign
  - $16,000 for an Expanded Risk Terrain Modeling program in partnership with neighborhood organizations and to support Data Informed Community Engagement (DICE) operations

- Other Core Services
  - $954,000 to hire 8 firefighter positions (grant)
  - $389,780 to expand our Emergency Management program, including hiring an Emergency Management Specialist and conducting community outreach (partially grant funded)

Recommended total capital investments in the Safe Community strategic priority total $6.4 million for FY2024. The most significant investments include:

- $3 million to purchase land for a future Fire Training Center (will be addressed as a budget amendment)
- $2.20 million in asset management projects for fire stations as well as equipment replacements

- $803,020 in police facility repairs and replacements
- $275,000 for a police critical incident emergency response rescue vehicle
- $131,980 in police motorcycle replacements

Conclusion

This $644M Fiscal Plan will help to move our city forward and address many important issues related to safety, health, environment, mobility, economic prosperity, housing and community engagement. I am grateful for the many City employees who dedicate their talent and passion to the service of others and continually go above customer expectations. The fiscal plan alone will not result in progress without dedicated employees who stand ready to operationally execute services, plans, policies and strategy.

While this fiscal plan accomplishes much, I recognize there always will be more work to be done. I am equally grateful for the residents, community leaders, businesses and partners who walk along side of us and collaborate in this important work. The City of Grand Rapids municipal government will always embrace the challenge of improving our community but cannot accomplish this on our own. The scope and complexity of community-building requires a "whole community" approach that extends well beyond local government solutions.

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

The City shares responsibility for the environment, economic development, and housing with local partners, along with county, state and federal governments. The general health, safety and well-being of our community is vital, and we will continue to push for improved public health outcomes in collaboration with system providers such as Kent County Health Department, Network 180, non-profits and other stakeholders to address the social determinants of community health,

economic health, environmental health and public safety. This collaborative approach is grounded in the reality that while the City does not have formal responsibility for direct health care or medical services, we play an important role as leader, convener and implementer on many issues at the local level.

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

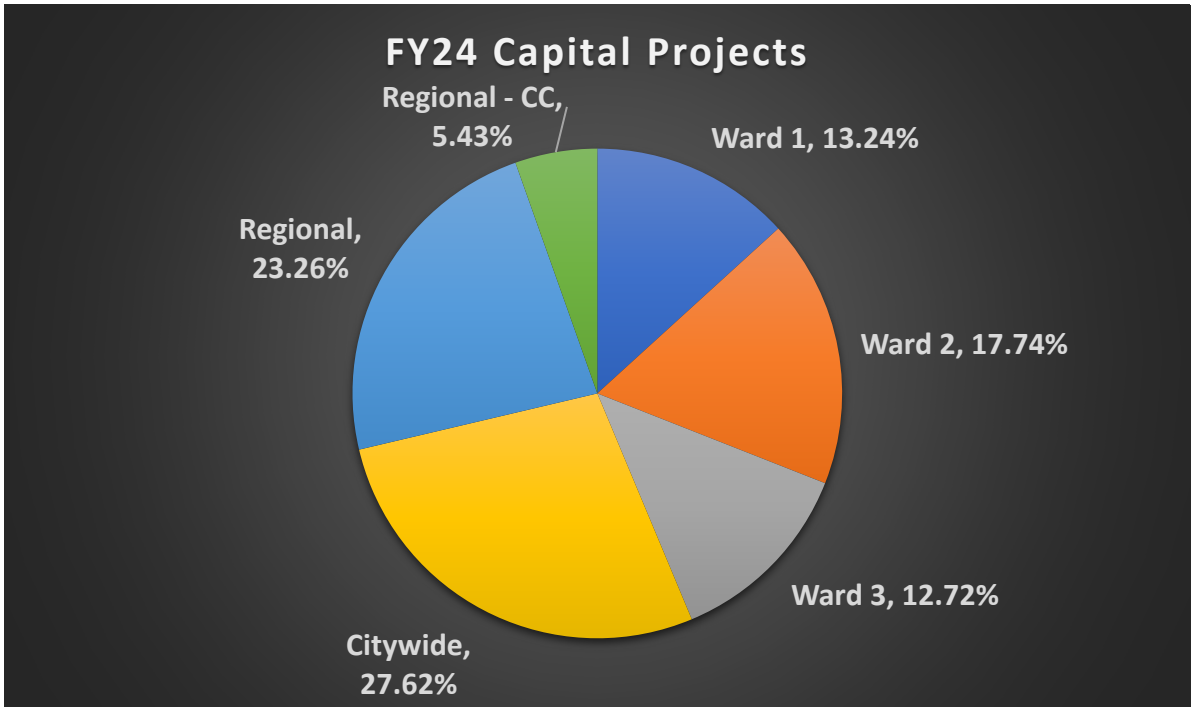
Sincerely,

Mark A. Washington
City Manager

Appendix: Capital Investments

The Fiscal Plan recommends capital investments of $112.6 million in FY2024 and $485.2 million across all five years (FY2024-28). The FY2024 capital investments amount to a 28% decrease from FY2023. 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. This year our analysis also includes the category of “Regional” projects which recognizes the work of our Water and Sewer Systems which are regional system meaning they service 11 partner municipalities. “Regional -CC” denotes the work specifically done in one of those 11 partner communities while the “Regional” label denotes work is planned within the City’s limits but the assets serve the larger service area.

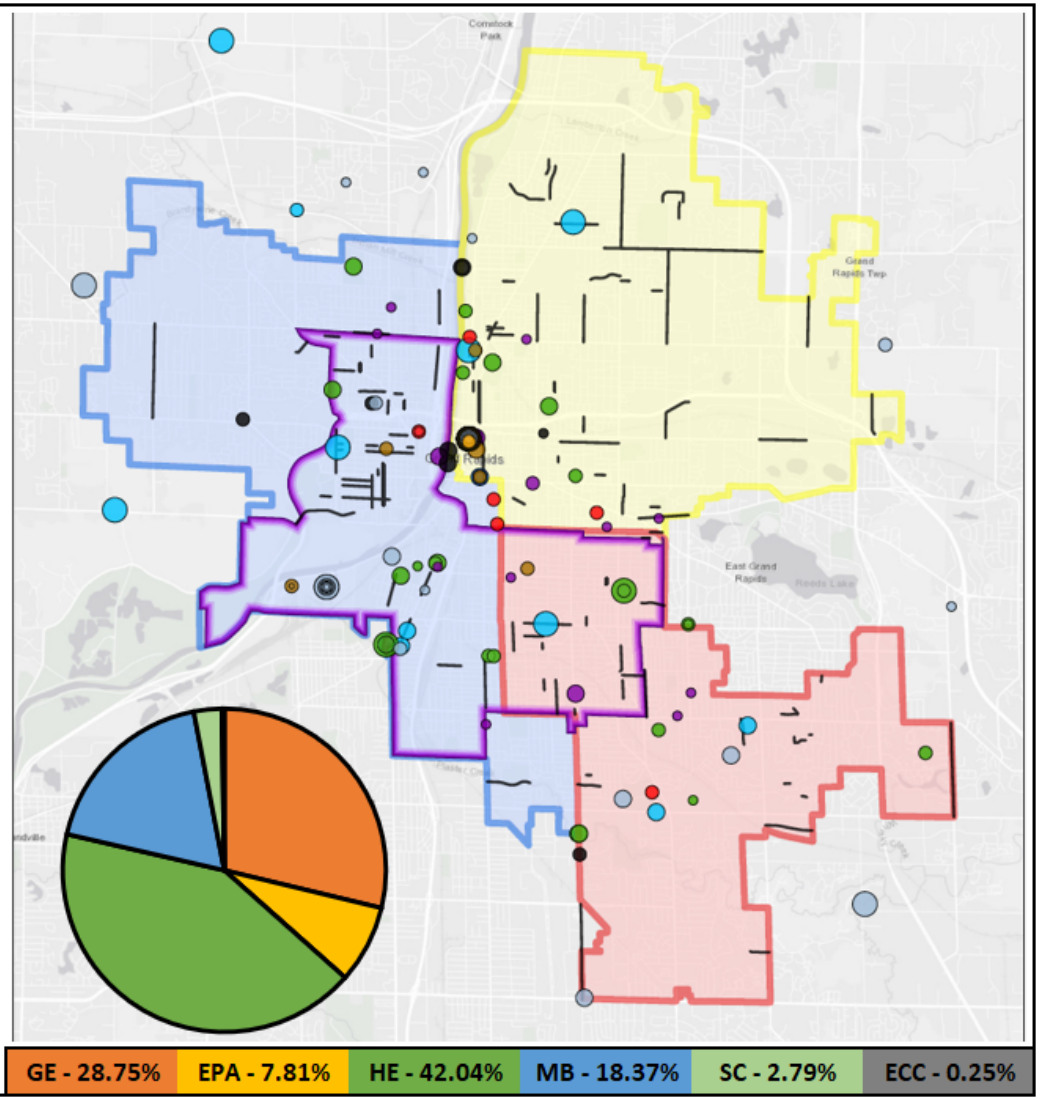


While specific capital projects were already recognized in this letter under the specific strategic priority, below shows where the work is occurring in each ward as well as what departments are managing those projects.

CITY OF GRAND RAPIDS **FY24**

ENGINEERING	$82,199,500
ESD	$32,001,000
FACILITIES	$15,569,126
FIRE	$5,194,760
MOBILE GR	$7,327,000
PARKS & REC	$22,859,000
POLICE	$861,980
*SIDEWALKS	$2,200,000
VITAL STREETS	$28,093,876
WATER	$32,712,000
*IT	$566,480

$229,018,242



** Not listed on map*

Top 10 Projects in Each Ward for FY2024

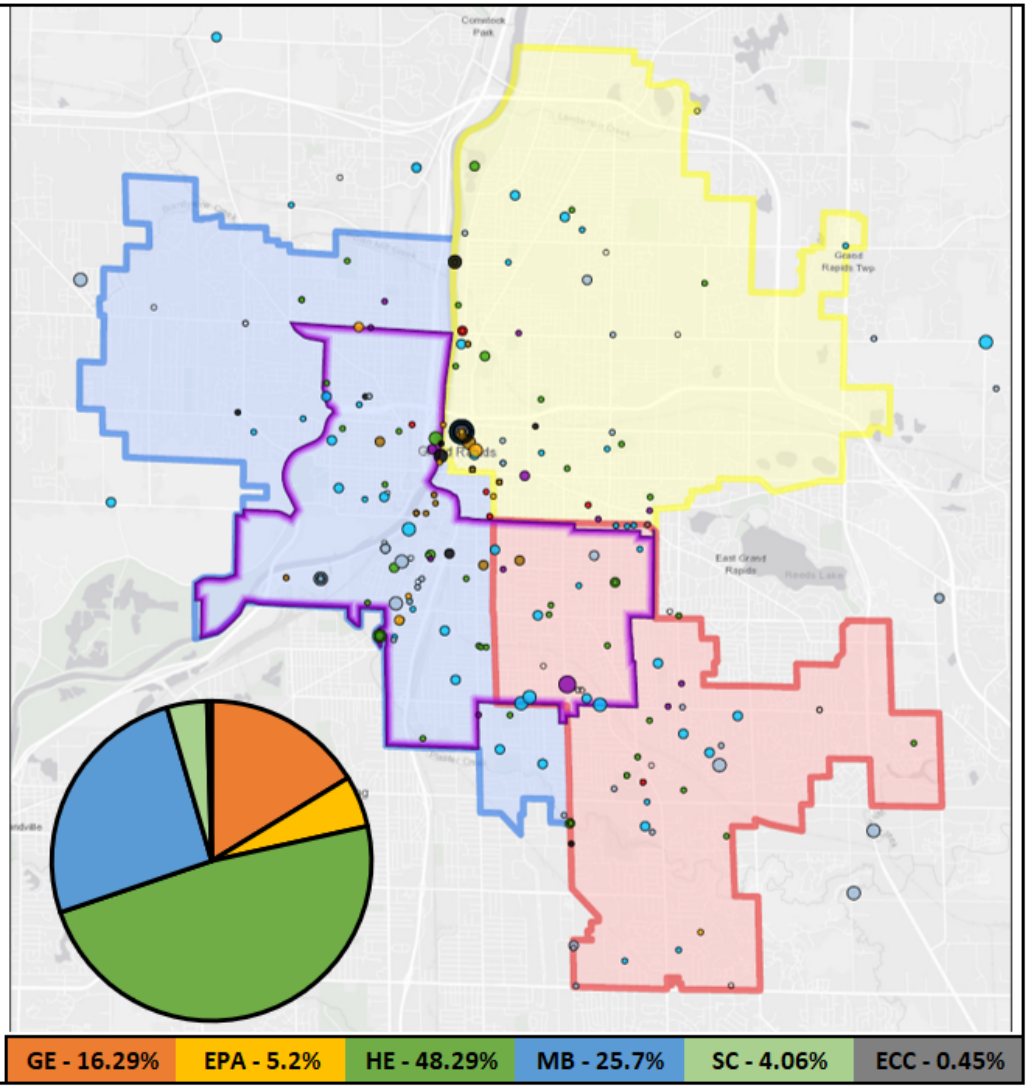
Ward 1		**Ward 2**		**Ward 3**	
Lyon Square	$4,500,000	Knapp's Corner Retention Pond	$6,000,000	Martin Luther King Park	$10,700,000
Roosevelt Park	$4,500,000	Lyon Square	$4,500,000	Hall: Madison to Eastern	$1,700,000
Valley: Bridge to Fulton; Jackson: Valley to Garfield	$1,700,000	Canal Park Floodwalls	$1,850,000	Ward 3 Sidewalk Contract	$1,400,000
Plaza Roosevelt Park	$1,200,000	Knapp Street – Truxton Drive to East City Limits	$1,691,250	Wealthy Street: Ethel Ave to ELC	$1,094,000
Oxford Trail	$1,000,000	Coldbrook Decommissioning	$1,632,000	Neighborhood Greenways	$1,094,000
Cesar E. Chavez Ave: Stolpe Street to Hall Street (Vital Streets)	$825,000	Eleanor: Plainfield to Emerald	$1,300,000	Omena: Burton to south – watermain replacement	$900,000
Sullivan Field	$800,000	Milton Street: Carlton Ave. to Norwood Ave.	$1,156,500	36th/28th PRV Replacements	$800,000
Cesar E. Chavez Ave.: Clyde Park to Stolpe (Vital Streets)	$775,000	Parking Fac Access Improvement	$960,000	Edington Drive: Granite Street to Edington Ave.	$650,488
Cesar E. Chavez Ave.: Stolpe to Hall (Water)	$725,000	Michigan Street: Maryland Ave. to Norwood Ave.	$904,680	Plaster Creek Trail	$562,500
Cesar E. Chavez: Clyde Park to Stolpe (Water)	$725,000	Division Ave.: Fulton to Michigan	$900,000	Fuller Ave.: Kalamazoo St. to Adams St.	$523,932
Total	**$16,750,000**		**$20,894,430**		**$19,675,159**

The below table shows the FY2024 thru FY2028 capital plan by location and strategic priority area.

24 - 28

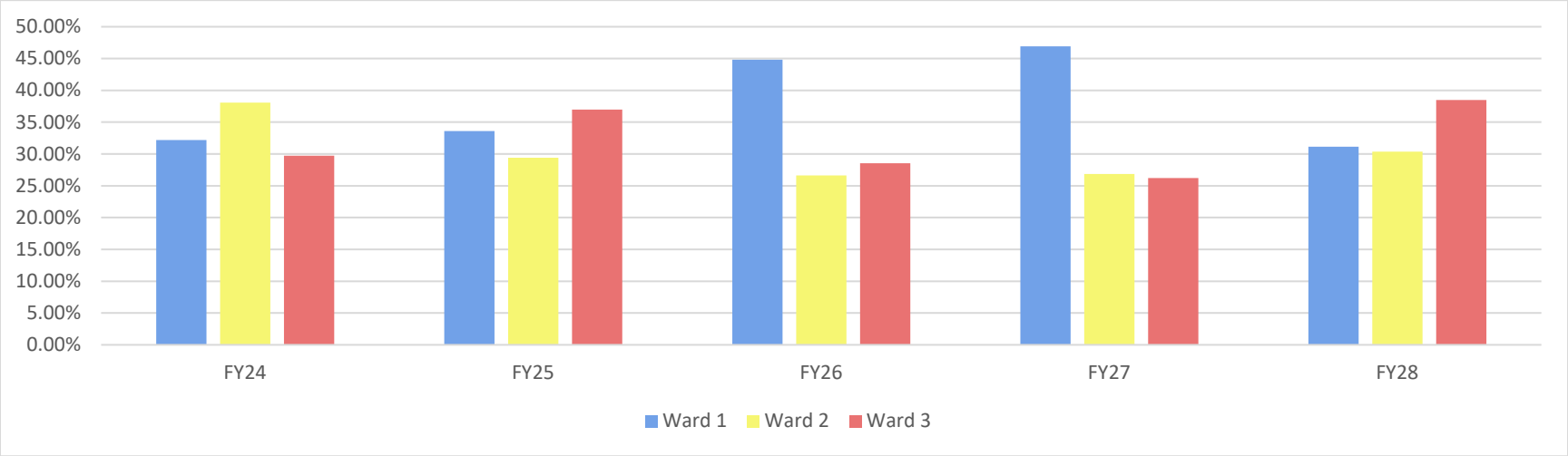
ELC	$10,272,061
ENGINEERING	$95,914,500
ESD	$74,418,000
FACILITIES	$46,961,981
FIRE	$8,313,106
MOBILE GR	$31,857,000
PARKS & REC	$38,289,500
POLICE	$1,950,980
*SIDEWALKS	$11,000,000
*VITAL STREETS	$105,954,945
WATER	$176,717,000
*IT	$2,748,691

$601,649,073

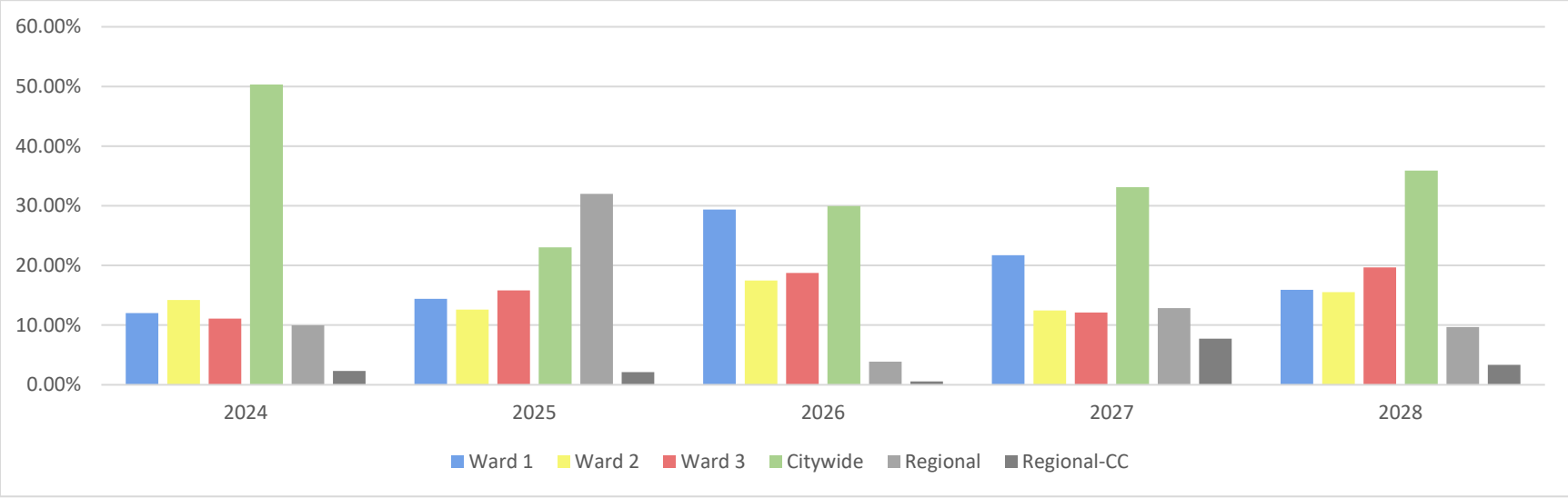


** Not listed on map*

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.



The other category of City projects are ones that are related to assets that impact the whole City or that every resident benefits from their construction or improvement. City-wide investments planned for FY2024 improvements to the HVAC system at the City/County Complex on Market Avenue, surface improvements on Calder Plaza, traffic signal improvements and road improvements along major roadways that connect various areas of the City, and building improvements including the replacement of doors and heating pumps at public safety buildings. The category of “Regional” projects are water and sewer system projects that are physically in the City of Grand Rapids but serve the whole water and sewer system which extends to 11 partner communities. The category “Regional – CC” are water and sewer system projects that are physically in the partner communities.



STRATEGIC PLAN

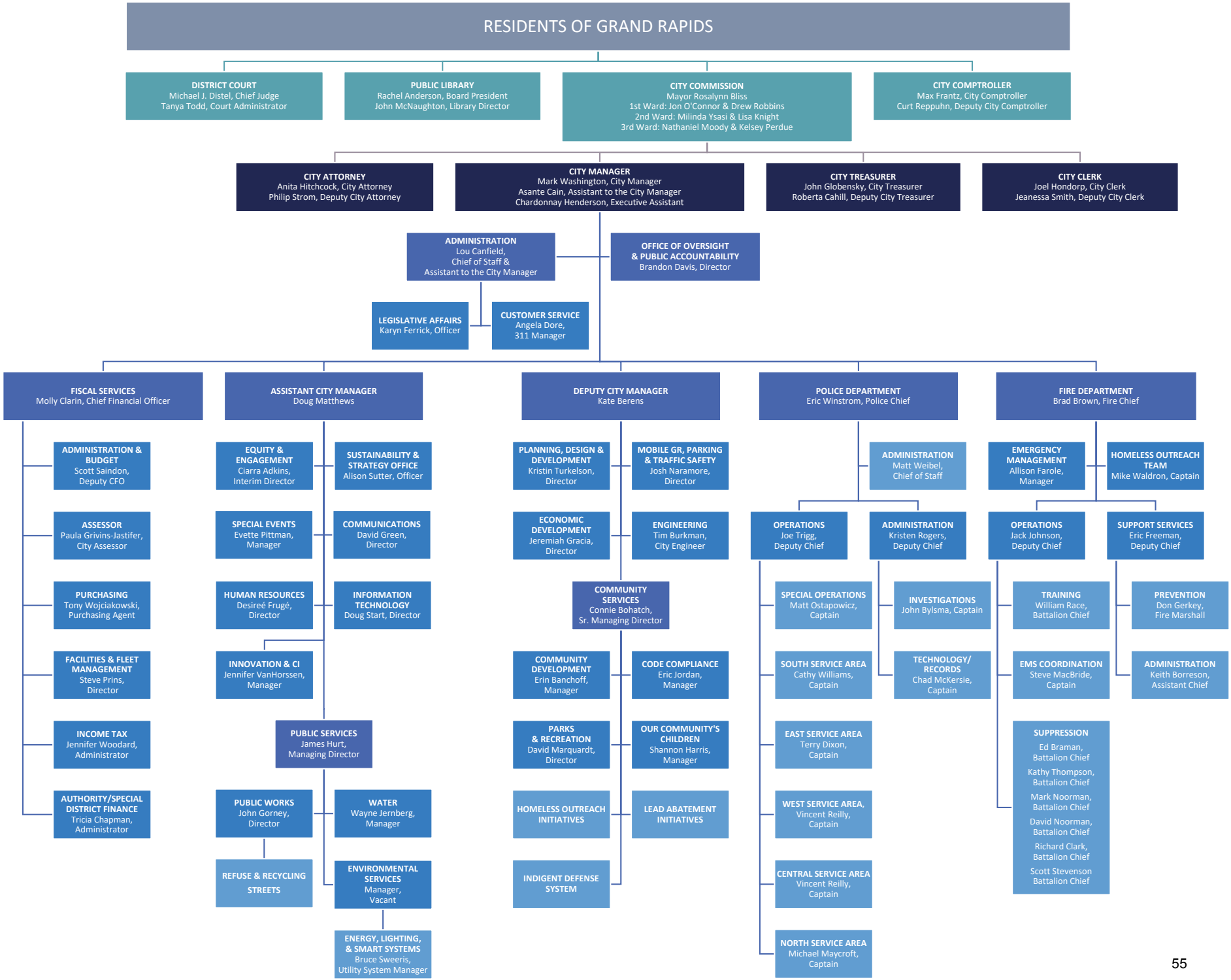
We encourage you to view the updated City of Grand Rapids Strategic Plan! You can see the plan by going to the following URL or using the QR code below.

GrandRapidsMI.gov/StrategicPlan



CITY OF GRAND RAPIDS

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RESIDENTS OF GRAND RAPIDS
DISTRICT COURT
Michael J. Distel, Chief Judge
Tanya Todd, Court Administrator
PUBLIC LIBRARY
Rachel Anderson, Board President
John McNaughton, Library Director
CITY COMMISSION
Mayor Rosalynn Bliss
1st Ward: Jon O'Connor & Drew Robbins
2nd Ward: Milinda Ysasi & Lisa Knight
3rd Ward: Nathaniel Moody & Kelsey Perdue
CITY COMPTROLLER
Max Frantz, City Comptroller
Curt Reppuhn, Deputy City Comptroller
CITY ATTORNEY
Anita Hitchcock, City Attorney
Philip Strom, Deputy City Attorney
CITY MANAGER
Mark Washington, City Manager
Asante Cain, Assistant to the City Manager
Chardonnay Henderson, Executive Assistant
CITY TREASURER
John Globensky, City Treasurer
Roberta Cahill, Deputy City Treasurer
CITY CLERK
Joel Hondorp, City Clerk
Jeanessa Smith, Deputy City Clerk
ADMINISTRATION
Lou Canfield,
Chief of Staff &
Assistant to the City Manager
OFFICE OF OVERSIGHT & PUBLIC ACCOUNTABILITY
Brandon Davis, Director
LEGISLATIVE AFFAIRS
Karyn Ferrick, Officer
CUSTOMER SERVICE
Angela Dore,
311 Manager
FISCAL SERVICES
Molly Clarin, Chief Financial Officer
ASSISTANT CITY MANAGER
Doug Matthews
DEPUTY CITY MANAGER
Kate Berens
POLICE DEPARTMENT
Eric Winstrom, Police Chief
FIRE DEPARTMENT
Brad Brown, Fire Chief
ADMINISTRATION & BUDGET
Scott Saindon,
Deputy CFO
ASSESSOR
Paula Grivins-Jastifer,
City Assessor
PURCHASING
Tony Wojciakowski,
Purchasing Agent
FACILITIES & FLEET MANAGEMENT
Steve Prins,
Director
INCOME TAX
Jennifer Woodard,
Administrator
AUTHORITY/SPECIAL DISTRICT FINANCE
Tricia Chapman,
Administrator
EQUITY & ENGAGEMENT
Ciarra Adkins,
Interim Director
SUSTAINABILITY & STRATEGY OFFICE
Alison Sutter, Officer
SPECIAL EVENTS
Evette Pittman,
Manager
COMMUNICATIONS
David Green,
Director
HUMAN RESOURCES
Desireé Frugé,
Director
INFORMATION TECHNOLOGY
Doug Start, Director
INNOVATION & CI
Jennifer VanHorssen,
Manager
PUBLIC SERVICES
James Hurt,
Managing Director
PUBLIC WORKS
John Gorney,
Director
WATER
Wayne Jernberg,
Manager
REFUSE & RECYCLING
STREETS
ENVIRONMENTAL SERVICES
Manager,
Vacant
ENERGY, LIGHTING, & SMART SYSTEMS
Bruce Sweeris,
Utility System Manager
PLANNING, DESIGN & DEVELOPMENT
Kristin Turkelson,
Director
MOBILE GR, PARKING & TRAFFIC SAFETY
Josh Naramore,
Director
ECONOMIC DEVELOPMENT
Jeremiah Gracia,
Director
ENGINEERING
Tim Burkman,
City Engineer
COMMUNITY SERVICES
Connie Bohatch,
Sr. Managing Director
COMMUNITY DEVELOPMENT
Erin Banchoff,
Manager
CODE COMPLIANCE
Eric Jordan,
Manager
PARKS & RECREATION
David Marquardt,
Director
OUR COMMUNITY'S CHILDREN
Shannon Harris,
Manager
HOMELESS OUTREACH INITIATIVES
LEAD ABATEMENT INITIATIVES
INDIGENT DEFENSE SYSTEM
ADMINISTRATION
Matt Weibel,
Chief of Staff
OPERATIONS
Joe Trigg,
Deputy Chief
ADMINISTRATION
Kristen Rogers,
Deputy Chief
SPECIAL OPERATIONS
Matt Ostapowicz,
Captain
INVESTIGATIONS
John Bylsma, Captain
SOUTH SERVICE AREA
Cathy Williams,
Captain
TECHNOLOGY/ RECORDS
Chad McKersie,
Captain
EAST SERVICE AREA
Terry Dixon,
Captain
WEST SERVICE AREA,
Vincent Reilly,
Captain
CENTRAL SERVICE AREA
Vincent Reilly,
Captain
NORTH SERVICE AREA
Michael Maycroft,
Captain
EMERGENCY MANAGEMENT
Allison Farole,
Manager
HOMELESS OUTREACH TEAM
Mike Waldron, Captain
OPERATIONS
Jack Johnson,
Deputy Chief
SUPPORT SERVICES
Eric Freeman,
Deputy Chief
TRAINING
William Race,
Battalion Chief
PREVENTION
Don Gerkey,
Fire Marshall
EMS COORDINATION
Steve MacBride,
Captain
ADMINISTRATION
Keith Borreson,
Assistant Chief
SUPPRESSION
Ed Braman,
Battalion Chief
Kathy Thompson,
Battalion Chief
Mark Noorman,
Battalion Chief
David Noorman,
Battalion Chief
Richard Clark,
Battalion Chief
Scott Stevenson
Battalion Chief

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 199,273.

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 2022 (FY2023) Taxable Value for industrial, commercial, utility, and residential real and personal properties is $6.3 billion; a 7.61% increase over FY2022. Industrial property accounts for 4.39% of total taxable value, commercial property accounts for 34.70% and utility-related property for 2.71%. The remaining 58.21% is residential property.

ECONOMY

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

During the last twenty years, the City's economy has diversified beyond manufacturing – the medical services, biomedical research, agribusiness, technology, and higher education sectors continue to expand. Non-manufacturing employment in the MSA now accounts for 80% of the labor force leaving 20% of area workers employed in manufacturing. (Source: The Right Place Inc. – 2021 West Michigan Overview)

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

TOP TEN EMPLOYERS IN THE GRAND RAPIDS MSA		
Company	Product or Service	Number of Employees
Spectrum Health	Hospitals, clinics, and medical services	25,000
Meijer, Inc.	Retailer – groceries and general merchandise	10,340
Mercy Health / St. Mary's	Hospitals, clinics, and medical services	8,500
Gentex Corporation	Glass product manufacturing	5,800
Gordon Food Service Inc	Wholesale / distribution	5,000
Amway Corporation	Hotels; health, beauty, & home product manufacturing	3,791
Herman Miller, Inc.	Office, commercial, & health industry furniture design and manufacturing	3,621
Perrigo Company	Generic & over-the-counter pharmaceuticals	3,500
Steelcase, Inc	Office, commercial, & health industry furniture design and manufacturing	3,500
Farmers Insurance Group	Insurance	3,500
Source: The Right Place, Inc.,	2021 West Michigan Overview	

UTILITIES

City businesses and residents are supplied with natural gas through DTE energy and electricity from Consumers Energy. The City owns and operates water supply and sewage treatment systems which service City businesses and residents and several other cities and townships in the area via more than 1,194 and 931 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 2022, there are 121 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 746 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!

In 2009, the first ArtPrize® competition brought two hundred thousand people to downtown Grand Rapids. These popular annual events are part arts festival and part evolving social experiment. For 18 days, art is exhibited throughout the city in public parks and museums, in galleries and vacant storefronts, in bars and on bridges. ArtPrize awards go directly to the artists, through grants to support their ambitious work and through prizes which the public decides through the ArtPrize mobile app. After the 2023 event, the nonprofit ArtPrize® is handing the event over to ArtPrize 2.0 a public-private partnership formed by Downtown Grand Rapids Inc., Kendall College of Art and Design of Ferris State University, and the City of Grand Rapids.

ENTERTAINMENT

The 12,000 seat, multi-purpose Van Andel Arena in downtown Grand Rapids opened in 1996. The Arena annually draws thousands of local and regional visitors to its concert, sporting, and community events. The Arena is home to a minor league hockey team, the Griffins, a NBA G league team, the Gold, and coming in 2024 a pro volleyball team.

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.

COMMUNITY OVERVIEW

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

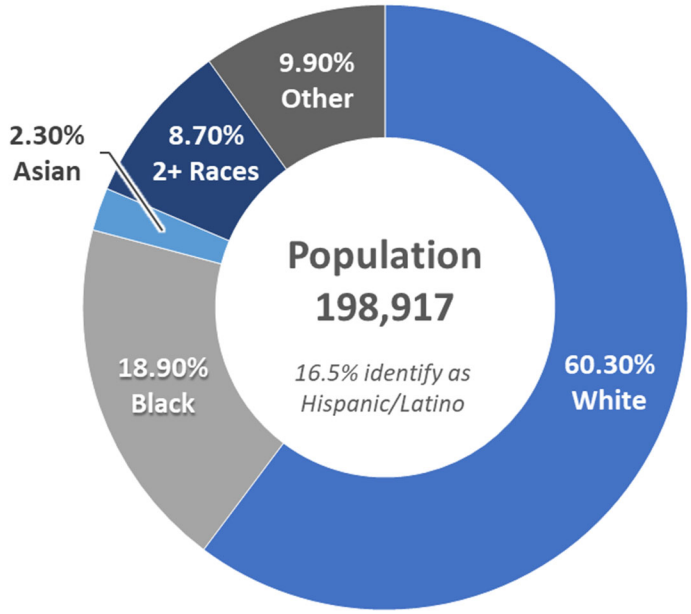
Housing

Median Home Value
$156,500

Home Ownership Rate
55%

Median Monthly Rent
$947

Vacancy Rate
6.5%



Economics

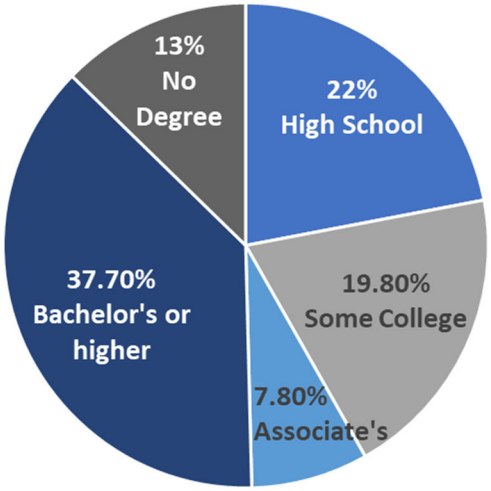
Median Household Income
$51,333

Median Per Capita Income
$26,556

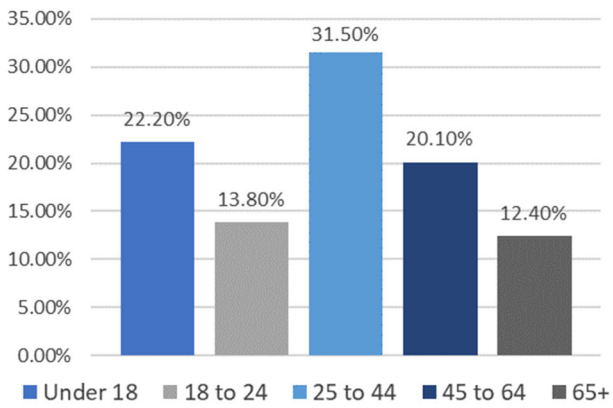
Employment Rate
63.7%

Average Commute
19.4 minutes

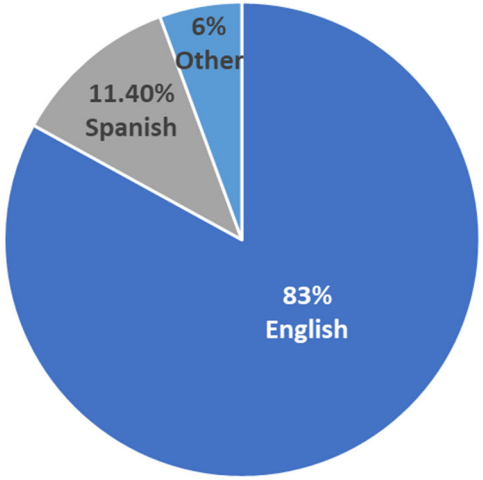
Education



Age

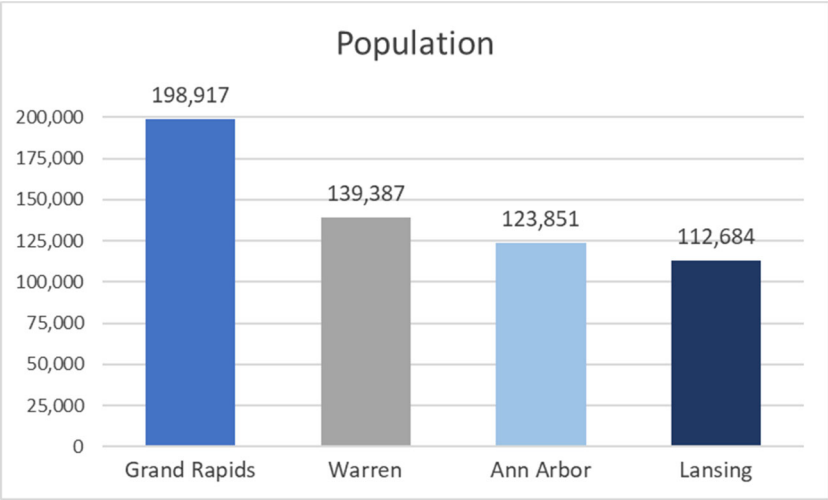


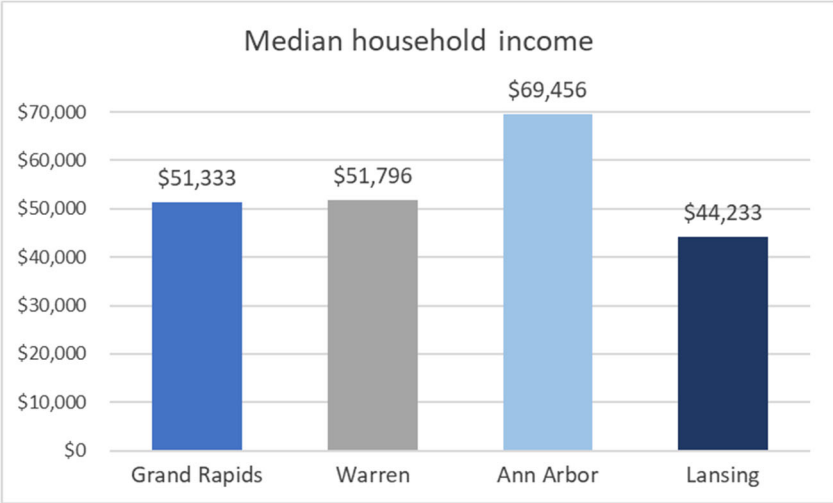
Language Spoken at Home

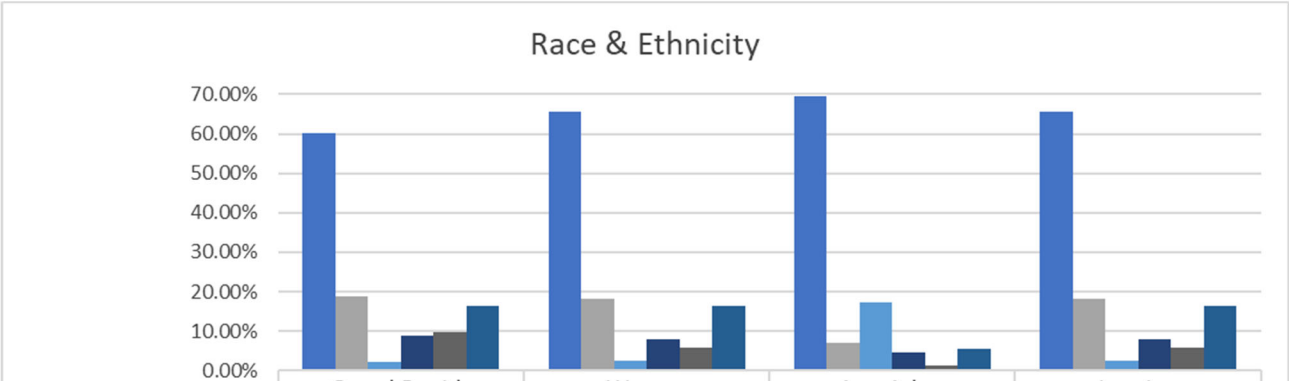


COMMUNITY IN CONTEXT

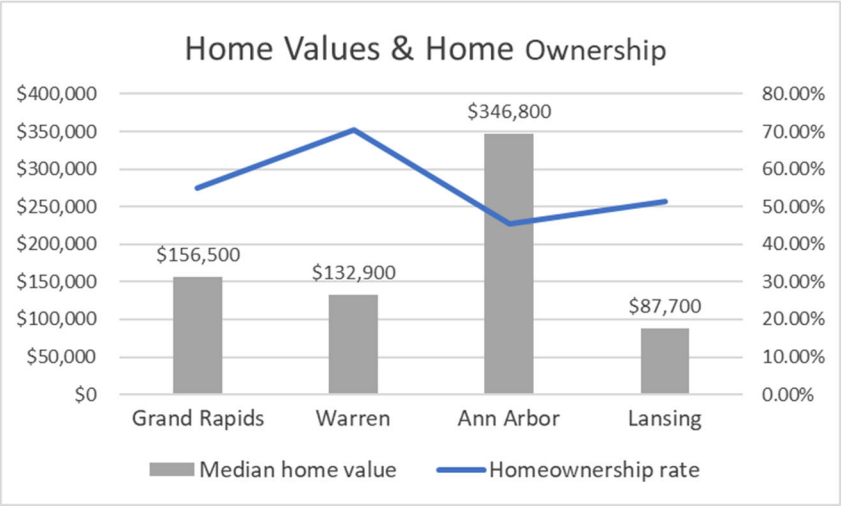
How does Grand Rapids compare to other nearby cities?

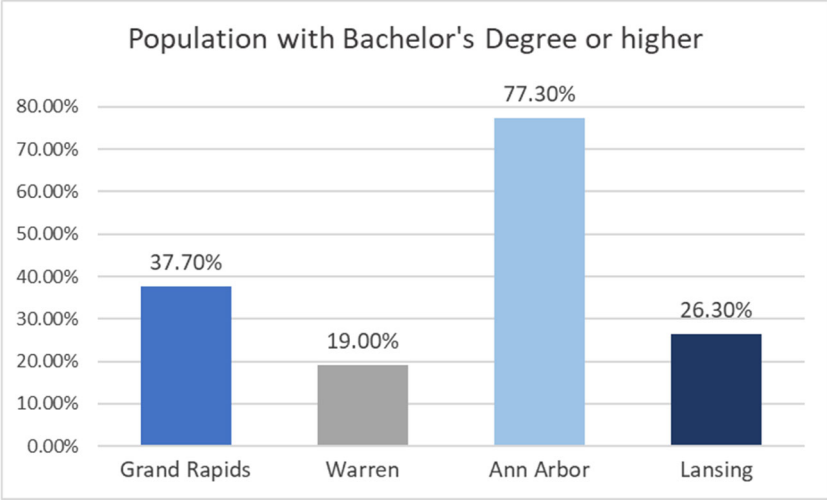






	Grand Rapids	Warren	Ann Arbor	Lansing
White	60.30%	65.55%	69.52%	65.55%
Black	18.90%	18.06%	7.01%	18.06%
Asian	2.30%	2.59%	17.40%	2.59%
Two or more races	8.70%	7.89%	4.73%	7.89%
All Other	9.90%	5.91%	1.35%	5.91%
Hispanic/Latino	16.50%	16.45%	5.61%	16.45%





S&P GLOBAL BOND RATINGS *Based on most recent debt issued under Act 34*	
Grand Rapids (2021)	AA
Warren (2022)	AA
Ann Arbor (2019)	AA+
Lansing (2020)	A+

SOURCES

US Census Bureau – Quick Facts for Grand Rapids, Lansing, Ann Arbor, and Warren

US Census Bureau – Grand Rapids, MI Profile

Top Ten Most Common Budget Questions at a Glance – FY2024

1. What's the City's income tax rate? ..... Pages 117, 383
    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 383
    a. General Operating Fund: 82.767%
    b. Capital Reserve Fund ("Capital Set-Aside"): 3.900%
    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 119-123
    a. General Fund: $0.28
    b. Capital Improvement Fund: $0.14
    c. Library Fund: $0.25
    d. Refuse Fund: $0.20
    e. Parks Fund: $0.13

4. What is the City's main revenue sources? ..... Pages 114-131
    a. Charges for Services: $185,830,463 (37%)
    b. City Income Taxes: $121,219,877 (24%)
    c. City Property Taxes: $52,933,149 (11%)
    d. State Revenues and Grants: $58,265,467 (12%)
    e. Investment Earnings: $9,691,975 (2%)
    f. Other Revenue Sources: $68,800,095 (14%)

5. What is the City's total appropriations? ..... Page 136
    a. Citywide: $644,036,119
    b. General Operating Fund: $178,677,522

6. How is the General Operating Fund expenditure budget allocated?.....Page 149
    a. Personal Services: $123,323,990 (69%)
    b. Supplies: $2,418,338 (1%)
    c. Other Services & Charges: $36,240,918 (20%)
    d. Capital: $1,018,353 (1%)
    e. Other Financing: $15,675,923 (9%)

7. How much does the City have in financial reserves? ..... Pages 98, 148, 149
    a. Total Fund Balance in the General Operating Fund at 6-30-2022: $71,043,862
        i. 46.7% of Total Expenditures (Policy: 15%)
    b. Committed Fund Balance in the Budget Stabilization Fund at 6-30-2022: $14,298,835
        i. 9.4% of Total General Operating Fund Expenditures (Policy: 10%)
    c. Annual Contingent Account set-aside per policy: $1,500,000

8. What is the total number of positions included in the FY2024 budget and how many were added compared to the prior year?.....Pages 462, 469-499
    a. Total number of positions included in the FY2024 Fiscal Plan: 1,691
    b. Total number of positions added compared to FY2023 (amended): 17

9. What is the funding status of the City's Other Post-Employment Benefits (OPEB) obligations (Retiree Healthcare)? ..... Pages 94-95
    a. From FY2005 to FY2022, the Actuarial Accrued Liability (AAL) has decreased to approximately $81.6 million. The effort to pre-fund the benefit has resulted in current plan assets of approximately $81 million, leaving an unfunded liability of $613,125, which is $215 million less than the original measurement in FY2005.
    b. As of FY2022, the OPEB plans are just over 99% funded.
    c. 24% of City employees are in one of the four defined benefit plans and 76% are in the defined contribution plan.

10. What is the funding status of the City's Pension obligations? ..... Pages 91-93
    a. General Pension: As of June 30, 2022, the General Retirement System is 76.7% funded. As of June 30, 2022 (excluding employees eligible for Police & Fire Retirement System), 61.8% of City employees are in the DC plan and 38.2% are in the DB plan.
    b. Police & Fire Pension: As of December 31, 2022, the Police & Fire Retirement System is 74.9% funded.

BUDGET TIMELINE
FY2024 – 2028 BUDGET PROCESS

Fri, Oct 28	Budget Office distributes instructions to ISF Departments Budget System is opened to ISF Department personnel who have completed training
Fri, Nov 18	ISF budget submittals due
Mon, Nov 21 – Tue, Dec 6	Budget Office reviews the ISF budget submittals
Wed, Dec 7	Executive Team and City Manager review the ISF budget submittals
Wed, Dec 21	Budget Office distributes instructions to Operating Departments Budget System is opened to Operating Department personnel who have completed training Capital project instructions distributed Fee instructions distributed
Mon, Jan 9	Capital project requests due
Fri, Jan 20	Operating budget submittals due Fee information due
Wed, Jan 25	Executive Team and City Manager review the capital project requests
Mon, Jan 23 – Fri, Feb 10	Budget Office reviews the Operating Department budget submittals
Mon, Feb 13 – Fri, Mar 3	Executive Team and City Manager review the Operating Department budget submittals
Mon, Mar 6 – Fri, Mar 10	Executive Team deliberates the budget submittals and City Manager makes final decisions
Mon, Mar 13 – Fri, Apr 21	Budget Office prepares and produces Preliminary Fiscal Plan
Tue, April 25	City Manager presents Preliminary Fiscal Plan to City Commission City Commission Budget Review Workshop Set Public Hearing for consideration of Fee Omnibus Set Public Hearing for proposed Millage and Budget
Tue, May 2 Tue, May 9 Tue, May 16	City Commission Budget Review Workshops
Tue, May 16	Hold Public Hearing for proposed Millage and Budget Hold Public Hearing for proposed Fee Omnibus
Tue, May 23	Resolution to Adopt Millage and Budget (Fiscal Year begins July 1) Resolution to Adopt Fee Omnibus

BUDGET PROCESS

INTRODUCTION

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

FUND STRUCTURE FOR BUDGETED FUNDS

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

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

MODIFIED ACCRUAL BASIS

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

ACCRUAL BASIS

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

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

STRATEGIC PLANNING AND THE BUDGET PROCESS

The City's strategic plan is a three-to-five-year document, but it is subject to an annual review process and a more thorough review and update every three to five years. Since the adoption of our original plan in April 2019 the City has matured in our strategic planning, implementation, and reporting. COVID spurred innovation and agility that resulted in both temporary and permanent changes to our operations. In addition, the process of measuring and reporting since 2019 has revealed the need for adjustments and realignment not contemplated in the original plan. All of this resulted in an update to the strategic plan being published in October 2022.

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

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

STRATEGIC PLAN CONNECTION TO THE FISCAL PLAN

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

RESOURCE ALLOCATION THROUGH THE BUDGET PROCESS

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

- The Budget Office prepares comprehensive personnel cost forecasts for all regular full-time employees.
- Departments are given instruction packages, including schedules of charges, along with various electronic submission forms.
- Departments are required to prepare five-year funding plans in coordination with applicable commitees 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:

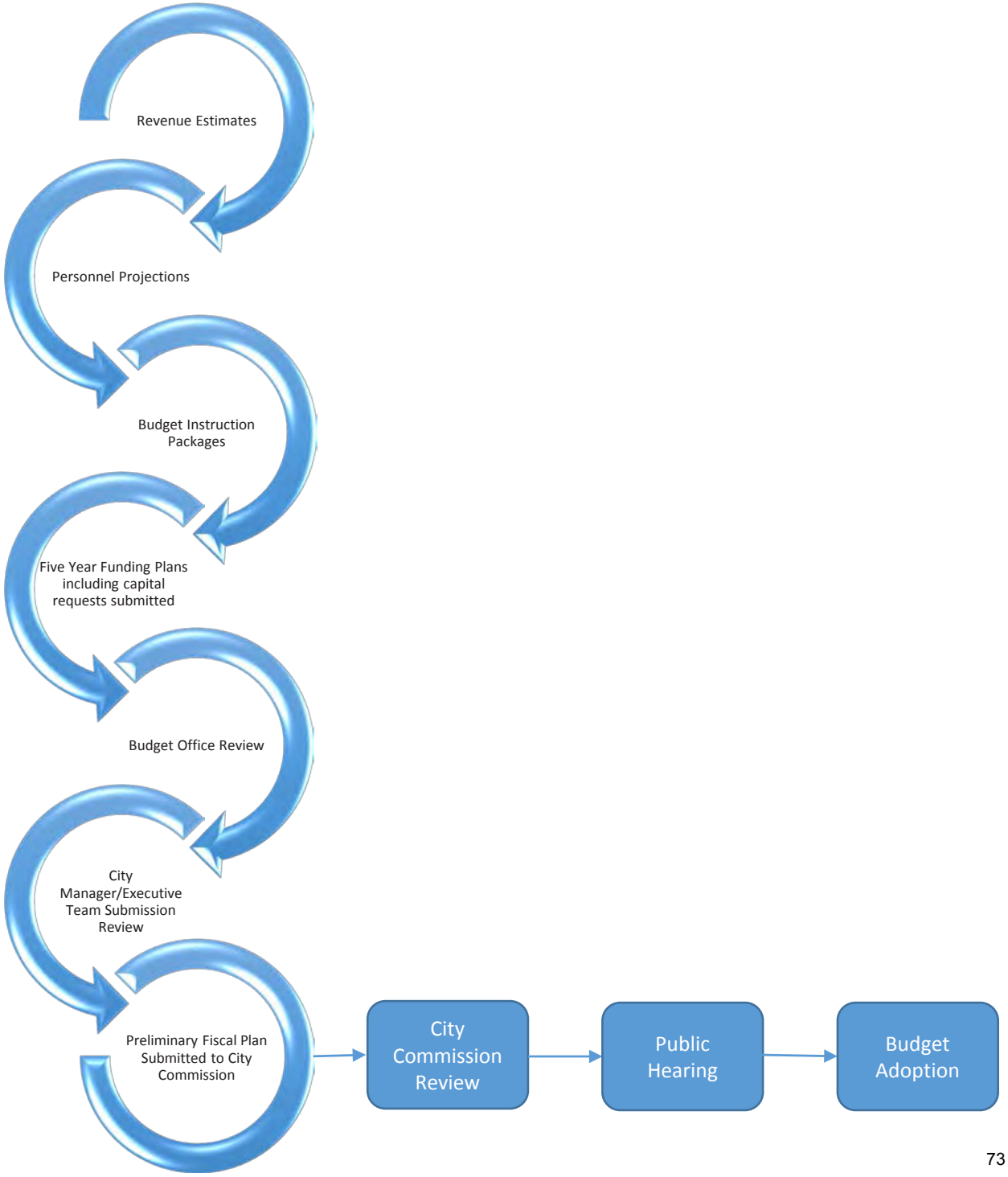
GR City Gov't 101: Budget - YouTube



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. An update on this process can be found at the following link: Participatory Budgeting

BUDGET AMENDMENTS AND CONTROLS

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

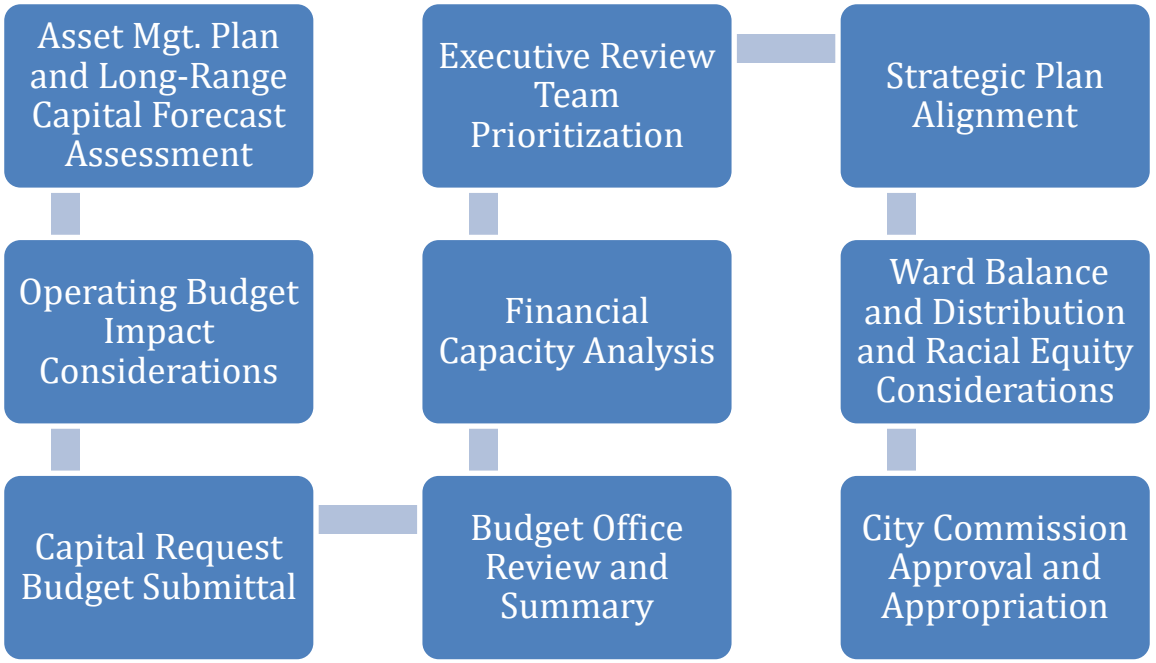

Revenue Estimates
Personnel Projections
Budget Instruction Packages
Five Year Funding Plans including capital requests submitted
Budget Office Review
City Manager/Executive Team Submission Review
Preliminary Fiscal Plan Submitted to City Commission
City Commission Review
Public Hearing
Budget Adoption

BUDGET PROCESS - CAPITAL PROGRAM

FY2024-28 Capital Budget Book at link below:

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

City of Grand Rapids Capital Budgeting Process



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

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

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

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

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

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

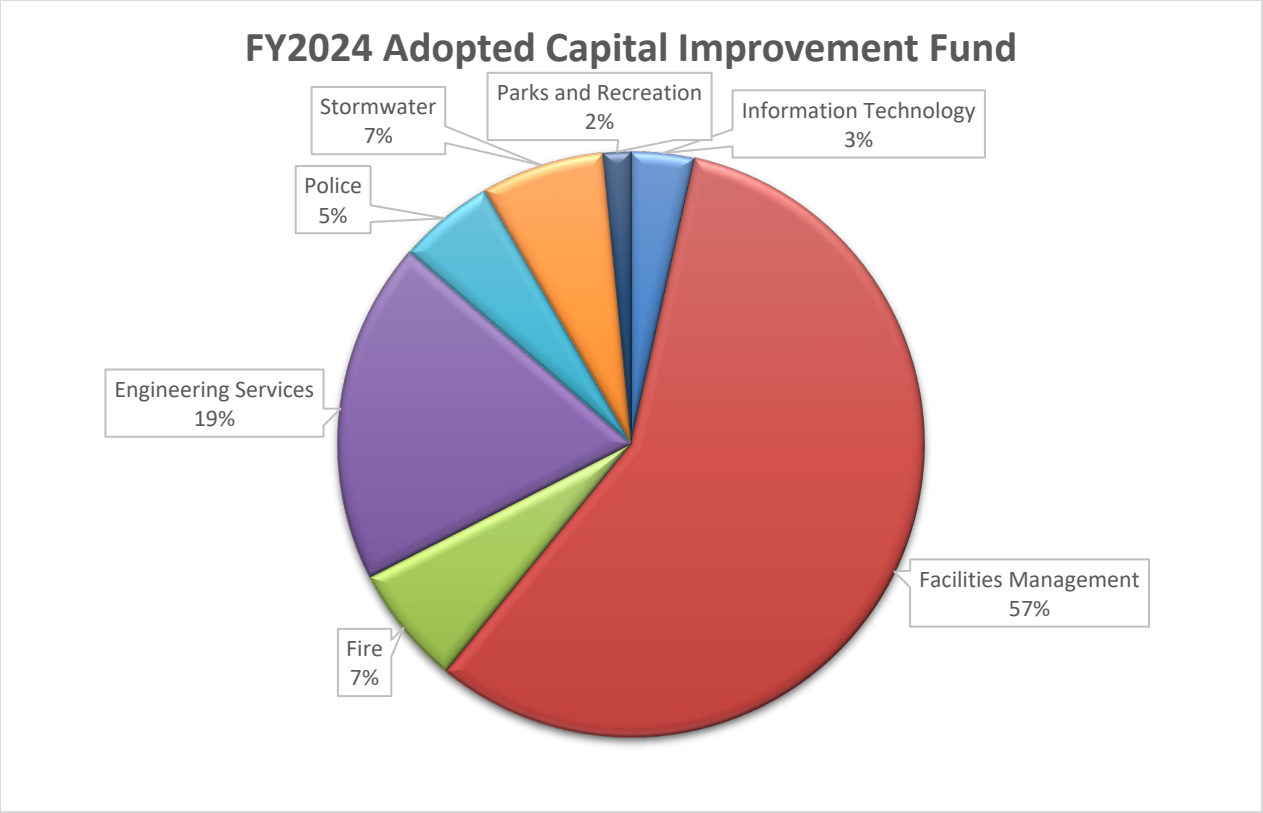
GENERAL FUND CAPITAL

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

- Income tax revenue (current capital set-aside is 4.50% 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			
Fund Balance Reserved for Estimated Debt Service		**Estimated**	
	Forecast Bond	**Bond Principal**	
Capital Project	**Issuance**	**(Millions)**	
Knapp's Corner Drainage	FY2024	$ 6.0	
201 Market Relocation	FY2024	$ 50.5	1
Facilities Projects	FY2024	$ 11.0	
Street Lighting #3	FY2025	$ 9.0	
Lyon Square	FY2024	$ 9.0	2
[1] Estimated debt service reserve in multiple departments and funds			
[2] 80% DDA Debt Service Reimbursement Anticipated			



Capital Improvement Fund							
	Adopted	Forecast	Forecast	Forecast	Forecast		Total
Department	FY2024	FY2025	FY2026	FY2027	FY2028		FY2024-28
Stormwater	1,106,000	960,000	711,000	806,000	975,000		4,558,000
Facilities Management	9,343,578	6,499,955	4,288,843	4,584,441	5,467,244		30,184,061
Fire Equipment	1,075,000	425,000	425,000	270,000	270,000		2,465,000
Parks & Recreation	250,000	250,000	-	-	-		500,000
Police Department	861,980	444,000	645,000	-	-		1,950,980
Street Lighting	-	476,000	663,412	163,412	-		1,302,824
Engineering - Grand River	925,000	1,015,000	1,315,000	1,215,000	1,330,000		5,800,000
Engineering - Other	2,149,500	1,150,000	1,000,000	1,000,000	1,000,000		6,299,500
Info Tech Cable Grant Projects	566,480	557,982	549,613	541,368	533,248		2,748,691
	16,277,538	**11,777,937**	**9,597,868**	**8,580,221**	**9,575,492**		**55,809,056**

ENTERPRISE FUND CAPITAL

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

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

STREETS CAPITAL

This fund is used to account for Streets Capital Projects in the Capital Projects Fund group. Historically, resources have been provided by the Major and Local Streets Funds (Gas & Weight Tax), contributions from the General Operating Fund, and grants. Projects are made up of traffic safety and streets resurfacing and reconstruction projects. In the FY2024 Fiscal Plan, two new multi-year projects were approved with funding from the Major Streets Fund. Resources not appropriated for specific projects are reserved in a separate program pending future requests.

VITAL STREETS CAPITAL

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

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

PARKS CAPITAL

In 2019, the voters of Grand Rapids approved a permanent dedicated property tax millage for parks, pools, and playgrounds that began providing funding at the end of the seven-year millage, beginning in FY2022. The City Commission also adopted a series of Parks Investment Guidelines in 2020. 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 on 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

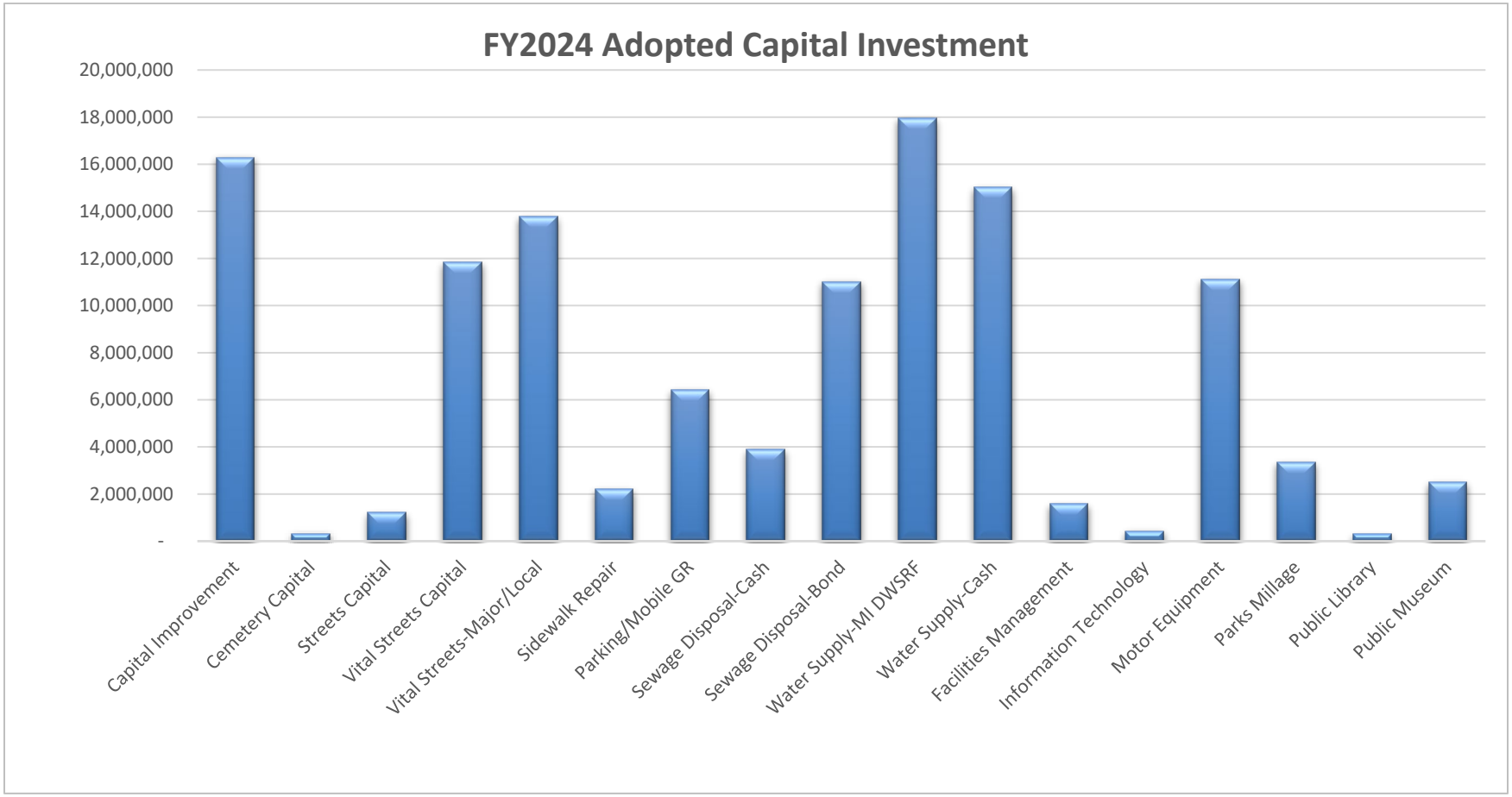
The Facilities, Motor Equipment and Information Technology departments represent the majority of the City's Internal Service Fund capital investment. These are "annual" (as opposed to "all-years") funds and account for capital additions and improvements. The revenues and expenditures in any given timeframe 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
- 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							
	FY2024	FY2025	FY2026	FY2027	FY2028		Total
Fund Description	Adopted	Forecast	Forecast	Forecast	Forecast		FY2024-28
Capital Improvement Fund	16,277,538	11,777,937	9,597,868	8,580,221	9,575,492		55,809,056
Cemetery Capital	325,000	325,000	325,000	325,000	325,000		1,625,000
Facilities Management - Capital	1,584,558	2,229,883	1,969,512	2,078,753	2,207,191		10,069,897
Motor Equipment - Capital	11,130,135	8,067,380	8,308,891	12,095,423	9,265,206		48,867,035
Information Technology - Capital	428,791	223,095	640,000	488,128	1,149,847		2,929,861
Auto Parking System - Capital	6,412,000	6,085,000	4,490,000	5,595,000	4,700,000		27,282,000
Sewage Disposal System - Cash Projects	3,895,000	18,070,000	7,910,000	10,450,000	2,535,000		42,860,000
Sewage Disposal System - Bond Projects	11,000,000	-	-	-	-		11,000,000
Water Supply System - Cash Projects	15,012,000	8,400,000	8,880,000	7,650,000	11,315,000		51,257,000
Water Supply System - MI DWSRF	17,950,000	51,600,000	12,600,000	23,960,000	19,600,000		125,710,000
Streets -Capital Projects	1,210,878	1,297,570	1,375,154	1,454,581	1,535,890		6,874,073
Vital Streets Capital Projects	11,838,294	12,165,956	12,751,124	15,156,032	15,646,376		67,557,782
Vital Streets Capital - Major/Local Streets	13,771,359	14,102,843	15,471,697	16,237,604	15,532,987		75,116,490
Sidewalk Repair Fund	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000		11,000,000
Parks Millage Capital	3,362,918	3,355,901	3,348,086	3,340,539	3,331,662		16,739,106
Public Library - Capital	300,000	132,000	372,000	315,000	535,000		1,654,000
Public Museum Expansion and Renovation	2,500,000	-	-	-	-		2,500,000
- Grand Total	**119,198,471**	**140,032,565**	**90,239,332**	**109,926,281**	**99,454,651**		**558,851,300**

ASSET MANAGEMENT PLANS

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

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

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

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

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

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

OPERATIONS & MAINTENANCE (O&M) IMPACT

O&M impact is provided for individual projects in the FY2024-28 Capital Budget Book (see link in the first page of this section). FY2024 examples include:

- Division Street Fire Station and Training Center – A new fire station would be more energy efficient and significantly reduce current and future repair and maintenance costs as the existing station was constructed in 1926. The architect's opinion states that the building is at the end of its useful life and is of an age and construction type that does not lend itself to a remodel for Fire Department use. The GRFD training center is currently in a leased space from the water department along the Grand River where it has been located for several decades. Due to the river redevelopment, the GRFD will be forced to move out of their current location within the next few years. Accreditation and ISO both stipulate requirements for having a proper training facility that provides adequate classroom, tower, and drill ground space. A new training center would preserve GRFD's ability to remain an accredited, ISO 1 department that is well prepared to mitigate all types of emergencies that take place within the city.
- Street Lighting – The City plans to continue bond-funding improvements to the City's Street Lighting infrastructure. The City Commission approved the adoption of LED lights for all City street lighting citing economic, safety and environmental benefits. The City currently has a total of approximately 18,000 streetlights and 11,000 have already been converted to LEDs through maintenance, Vital Streets projects, LED pilot project and the citywide LED conversion project. When the remaining 7,000 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 $9 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. This project has experienced significant delays, thereby postponing the bond issuance and payment of the associated debt service.

- Calder Plaza Maintenance Program (Inspection & Construction) – The City plans to bond-fund its estimated $6.9 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 $2.2 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 FY2024 CAPITAL INVESTMENT BUDGET DECISIONS

- Water Department DWRF Funding: The Water System has included a request for $17,950,000 in its capital budget that would be funded through State of Michigan Drinking Water Revolving Fund (DWRF) loans. These loans are available in varying term lengths and have low interest rates available with them. The DWRF process is advantageous to the City as it often includes principal forgiveness that reduces the amount that is required to be paid back in the loan. The City is currently using the DWRF process for numerous watermain replacement and lead service line replacement projects in the system in FY2023. In FY2024, the Water System will be requesting DWRF funding from the State for several watermain replacement projects that include portions of Valley NW, Jackson NW, HALL SE, Fremont NW, Eleanor NE in addition to numerous projects for more lead service line replacements across the City. The projects identified are in areas where our asset management program has indicated the greatest need for work and also aligns with the City's plans to improve road surface conditions. At some point in the summer of 2023, the City will be notified of the amount of DWRF funding and principal forgiveness that it has qualified for.
- 2023 SDS Revenue Bond: The Sewer Disposal System (SDS) has included a request of $11,000,000 in its capital budget that would be funded through a Revenue Bond Issue in FY2024. The bond issue includes various Sewer main replacements in addition to work at the Water Resource Recovery Facility (WRRF). Longer-lived projects requiring more substantial investment like these are often debt financed when capacity is limited, and intergenerational equity is desirable. Intergenerational equity is the concept of fairness between generations. Debt financing Sewer capital allows the cost to be spread over 30 years with revenue bonds, thereby better matching cost to those utilizing and benefiting from the capital investment. Sewer bond-funded projects are appropriated in the adopted budget as

periodic issuance is customary (i.e., a new bond series is issued as a prior one is closed-out such that projects continue uninterrupted) and the revenue stream is highly predictable – adjusted annually based upon a comprehensive rate study.

- Mobile GR (Parking): As a result of the pandemic, Mobile GR experienced a significant decline in operating revenue from approximately $21.2 million in FY2019 (adjusted) to a low of $12.4 million in FY2021. This sudden downturn in revenue resulted in substantially less resources available for capital investment in recent years. Mobile GR capital investment (from operations) plunged from $8.6 million as recently as FY2018 to a range of $1.7 million to $2.8 million between FY2021 and FY2023. The decision was made to utilize American Rescue Plan Act (ARPA) revenue replacement funding to maintain capital investment levels in FY2022 and FY2023. ARPA funding amounted to approximately $6 million in FY2022 and $5 million in FY2023. Capital investment from operations is forecast to return to a more normal level in FY2024 at just over $6.4 million. FY2022 Actual On-Street & Off-Street Revenue was up 16% from FY2022 budget (86% of pre-pandemic levels). In FY2023, revenues are projected to come close to pre-pandemic levels and fund balance is slowly building back up due to the decreased capital investment in prior fiscal years. In addition to economic activity returning to normal pre-pandemic levels, the decision was made to increase the daily ramp rate effective January 1, 2023. Further rate adjustments are being contemplated with effective date(s) in FY2024.
- Division Street and Kalamazoo Avenue Fire Stations and Training Center: The FY2024 Preliminary Fiscal Plan has appropriated $3 million in the General Fund (General Administration Department) for GRFD land acquisition. 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. At the time of budget development, alternative funding sources such as a public safety millage, federal/state grant(s) or other infrastructure legislation was being explored and considered for the training center as well as the proposed fire stations. Update: *In Michigan's FY2024 budget passed on June 28, 2023, lawmakers approved $35 million in grant funds that will fully fund construction of the two new Grand Rapids fire stations and partially fund the construction of a fire training and operations center (See "Priority Projects" table below). This funding is not included in the City's FY2024 Adopted Budget but will be appropriated through the budget amendment process once it becomes available.* These projects align with the City's strategic plan goals and priorities including ensuring an effective response to all emergencies, ensuring the appropriate and fair administration of safety services, and ensuring we have the appropriate number and location of facilities to meet the demands of government operations, the community, and our growing/changing population.
- Street Lighting: The City plans to issue $9 million dollars in capital improvement bonds in FY2025 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 asset management improvements and life cycle replacements to the City's Energy, Lighting and Communication System assets. These systems include primary and secondary power circuits, transformers, duct bank and manholes, smart technology devices, streetlights, utility poles and other related components. This body of work is designed and constructed in coordination and collaboration with the City's vital street plan, public infrastructure planning, departmental asset management plan, departmental facilities relocation, and other related facilities, equipment, and improvement projects.
- Lyon Square: The City plans to bond-fund improvements to Lyon Square with an estimated cost of $9 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. The improvements made to Lyon Square will enhance a community asset, providing opportunities for access and inspiring engagement in the Grand River's cultural and natural history.

- Grand River Revitalization: The City and Grand Rapids Whitewater have collaborated for several years on the Grand River Revitalization project, which will transform the Grand River in the City's downtown to a multi-use recreational asset and community focal point, and will provide, enhance, or catalyze environmental, economic, and social advancements benefiting individuals, businesses, and public and private organization throughout the community and region. This project is proposed to be cash-funded with an FY2024 appropriation of $925,000 ($5.8 million over the five-year forecast). The decision to cash fund this project was made in alignment with Engineering Department forecast funding requirements as well as Capital Reserve Fund financial capacity and cash flow considerations. Requested funding fluctuates within a relatively narrow band of approximately $1.0 to $1.3 million annually. Pending permits, construction could begin in 2024 but will no longer include whitewater features.
- Facilities Management Projects: The City's share of Phase II Improvements to the City/County HVAC system continues to be cash funded at approximately $1.2 million and 1.0 million in FY2024 and FY2025, respectively. ADA accessibility improvements at the City/County Complex is proposed in FY2024 with a requested appropriation of $987,000 (City's share is $620,823). An $11 million bond is proposed in FY2024 to fund several projects over two years. This decision was made after evaluating the need for cash funding in FY2024-25 and in light of the cost of these particular projects. Two of the three bond projects will be done jointly with Kent County, who has indicated that they will cash fund their portion of the cost. The three projects are: 1) Calder Plaza with a requested two-year appropriation of $11 million (City's share is $6.9 million); 2) Electrical Substation and Switch Gear Replacement – City/County Complex with a requested appropriation of $3.5 million (City's share is $2.2 million); and 3) Plainfield Fire Station Renovation Phase I with a requested appropriation of $1.8 million.
- MLK Park Community Lodge Redevelopment: Martin Luther King Park is located in the heart of Ward 3 and serves as a hub of activity for the surrounding community. The demographics of the two surrounding census tracts (32 and 33) are over 50% Black or African American. Approximately 24% of the population is living below the poverty line (double that of Kent County). There are currently no indoor park facilities for rent in the 3rd Ward and through the Quality-of-Life Study completed in the summer of 2019, neighbors strongly advocated for a new lodge facility with a multi-purpose space for classes, special events, family gatherings and community meetings. In addition to the new lodge facility, a new locker room facility will be built to provide a safer and more secure space for pool visitors and new site improvements include a reconstructed and expanded parking lot, new inclusive playground, and fitness loop. Update: *In Michigan's FY2024 budget passed on June 28, 2023, lawmakers approved $6 million in grant funds that will help fund the park project, in addition to $10M of City ARPA funding and $3M of City funding through dedicated Parks Millage funds and City capital funds (See "Priority Projects" table below). This funding is not included in the City's FY2024 Adopted Budget but will be appropriated through the budget amendment process once it becomes available. This project aligns with the City's strategic plan goals and priorities including removing barriers created by systemic and institutional injustice, creating safe spaces for the community and improving the health of all people by providing additional outdoor and indoor recreation opportunities.*

- Priority Projects: The below projects were also considered in capital budget development discussions and have been identified as priority projects for potential future appropriation from various funding sources. These projects are not part of the adopted FY2024 Fiscal Plan appropriations.

Priority Projects Considered for Potential Future Appropriation

Fund Description	Bond	Grant	ARPA	Non-City	Total
Ash Lagoon	11,300,000	1,700,000	3,000,000		16,000,000
MLK Park Lodge Redevelopment		6,000,000	10,500,000		16,500,000
Plaza Roosvelt			1,200,000	500,000	1,700,000
Enterprise Resource Planning (ERP)	3,300,000		7,000,000		10,300,000
Butterworth Site Prep-Circuit for Solar		3,000,000			3,000,000
Butterwork Stormwater System		1,600,000			1,600,000
Rooselvelt Lodge			4,500,000	1,000,000	5,500,000
Riverwalk rehab			850,000	850,000	1,700,000
Canal Park	1,850,000			4,750,000	6,600,000
Oxford Trail			1,000,000		1,000,000
Plaster/Silver Creek			1,500,000		1,500,000
Division Fire Station		12,000,000			12,000,000
Kalamazoo Fire Station		8,000,000			8,000,000
Fire Training Center		15,000,000			15,000,000
Grand Total	**16,450,000**	**47,300,000**	**29,550,000**	**7,100,000**	**100,400,000**

BUDGET GUIDELINES AND OVERVIEW

INTRODUCTION

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

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

We continue to provide forecasts within the context of a five-year financial plan for all budgeted funds, with each fund having its own statement of operation within the fiscal plan. The projections are not intended to be a prediction of future budgetary results; rather, they serve as a financial "base case" or "benchmark" that the City Commission and others can use to assess the potential effects of policy decisions. The financial health of the City is a top priority for the City Commission. Within the current Strategic Plan, the Priority of Government Excellence includes an objective for fostering and maintaining fiscal sustainability (Objective # 2). This objective includes several strategies directed toward achieving it, such as ensuring the long-term viability of defined-benefit retirement and Other Post-Employment Benefits (OPEB) systems under the City's authority. Utilizing proactive asset management practices, continuous improvement and innovation to ensure that City operations are both fiscally and environmentally sustainable is another strategy under the foster and maintain fiscal sustainability objective.

GUIDELINE 1 - BALANCING THE BUDGET

BACKGROUND

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

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

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

RATIONALE

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

FIVE-YEAR CONTEXT

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

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

PENSION & OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

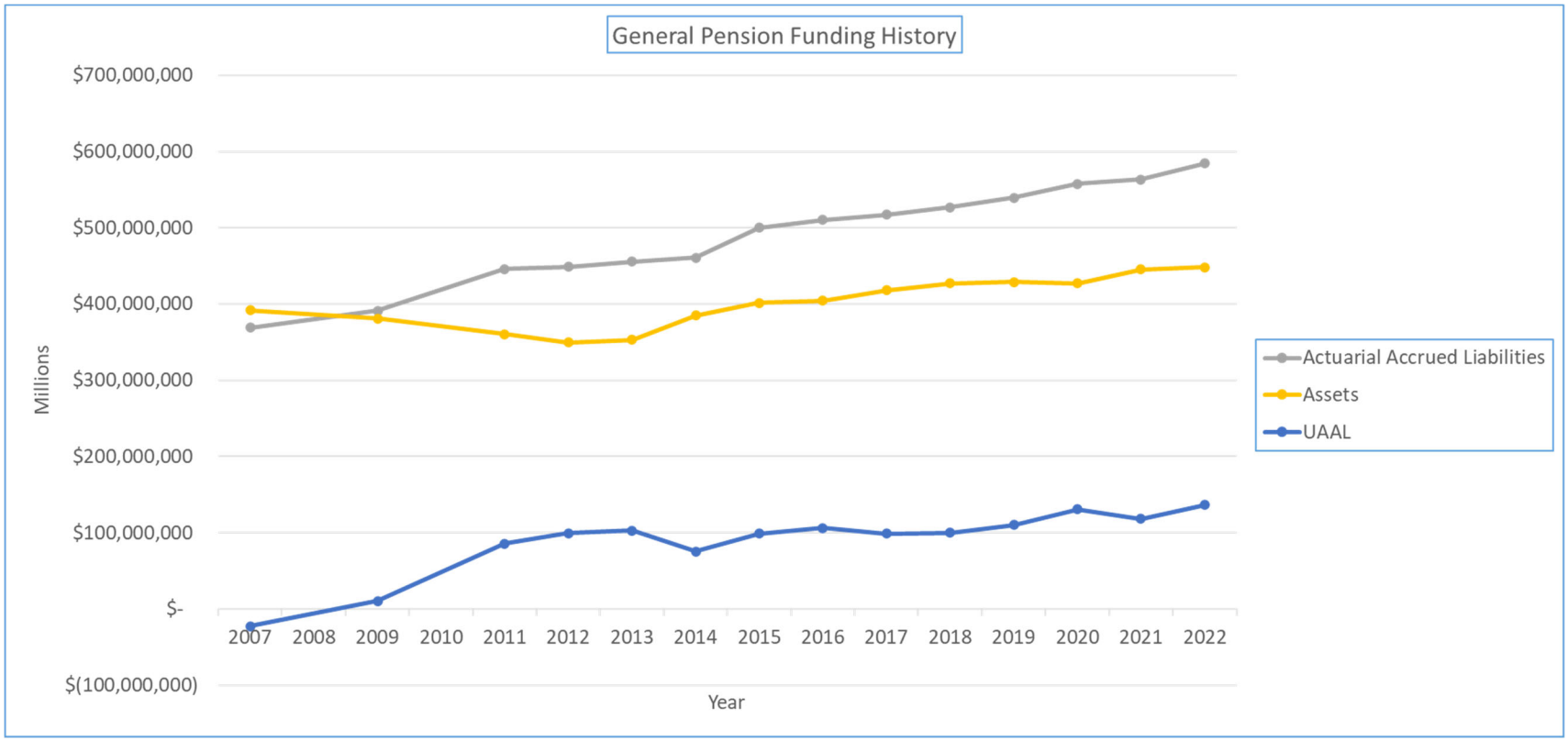
PENSION

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

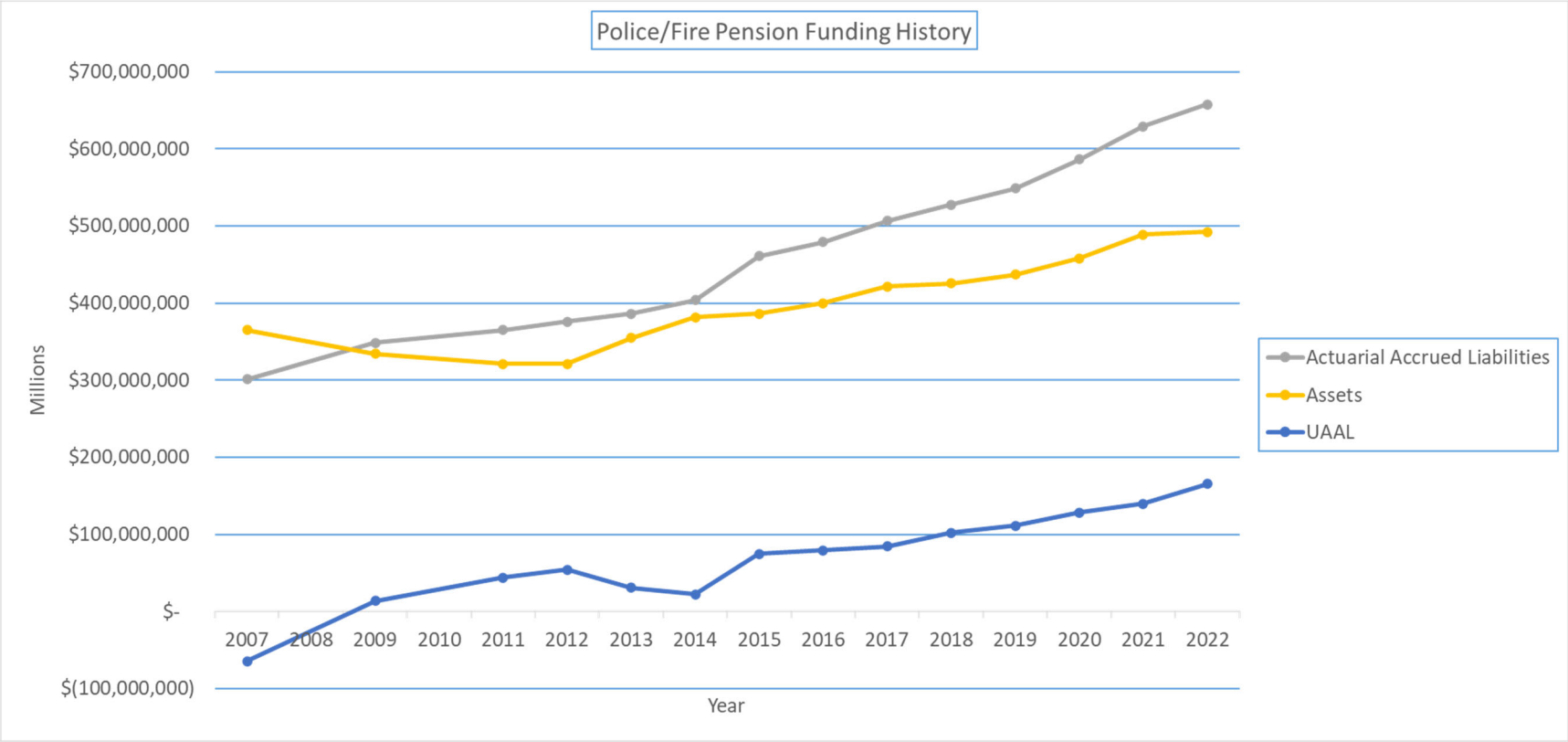
The General System was completely closed to employees hired after June 30, 2014. A defined contribution retirement plan was put in place for employees under the general classification hired after June 30, 2014, consisting of a 6% employee contribution and a 6% employer match (7% employer match for APA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

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

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



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

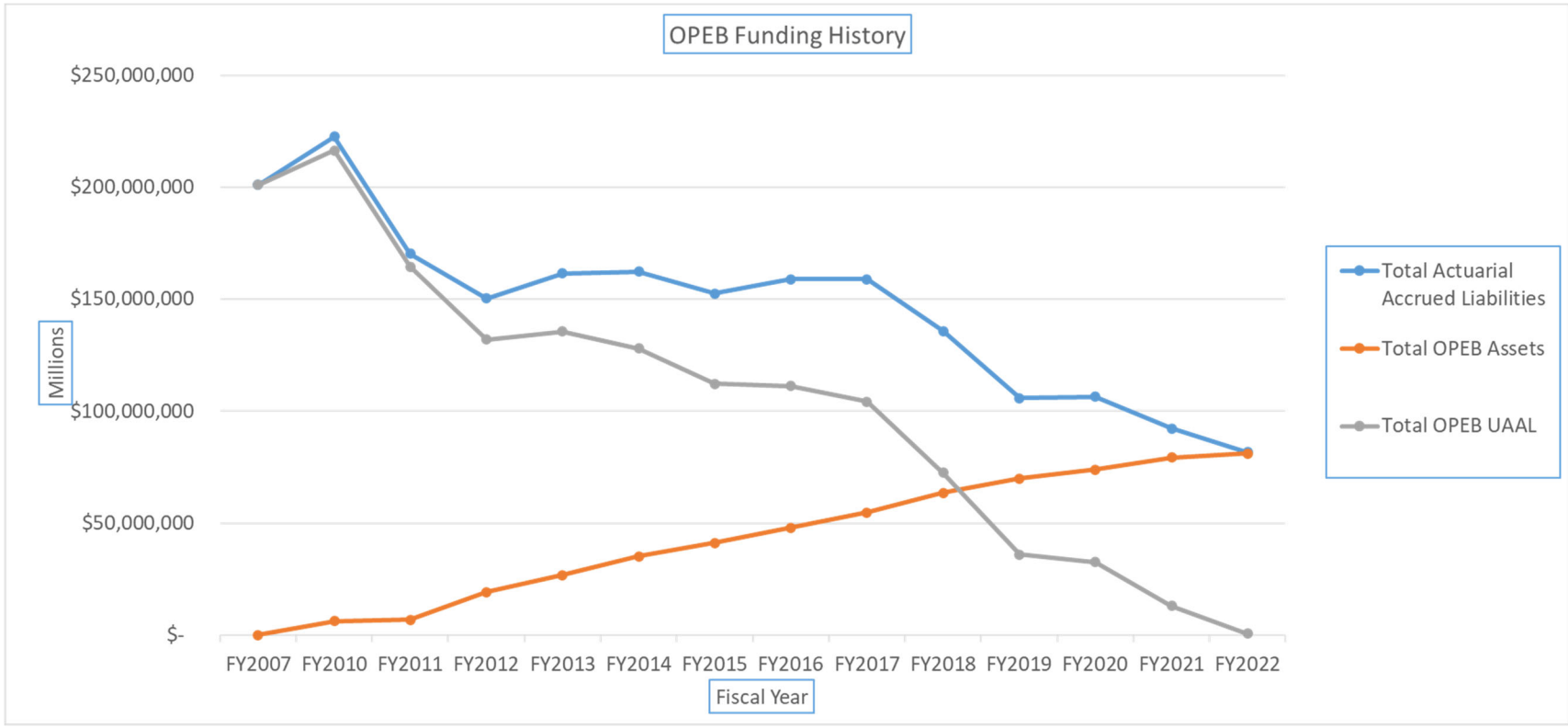


OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

In 2010, the City Manager created an internal committee tasked with overseeing the trust funds established for the OPEB plans after the determination was made to pre-fund the benefits. The committee is comprised of seven members, assigned by the City Manager. As of June 30, 2022, the OPEB plans held assets valued at just over $81 million, with accrued liabilities of just under $82 million. This resulted in the plans being over 99% funded with an unfunded liability of under $1 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 FY2024 Fiscal Plan contains an assumed lapse of $5.5 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:

FUND/DEPARTMENT	*LAPSE %*
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.

FY2024 PLANNING ISSUES

The FY2024 Fiscal Plan includes $1,500,000 for the Contingent Account appropriation in the GOF for each year of the five-year forecast as established in Policy 700-6.

FUND BALANCE & UNRESTRICTED CASH

BACKGROUND

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

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

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

FY2024 PLANNING ISSUES

FY2023 base income tax revenues are estimated to increase 6% from the FY2022 Actual financial results, continuing the growth trend but at a more moderate level going into FY2024. Compliance receipts are forecasted to remain strong at $8 million in FY2024 but are down from approximately $16 million in FY2022 and $10 million anticipated in FY2023. This decrease is attributable to less outstanding compliance work from multiple past tax years as well as not forecasting the one-time compliance receipts in FY2022 to repeat. The increase in base income tax revenue is attributable to increased withholding and corporate estimates. The city has experienced 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 no increase in income taxes in FY2024, 2.0% in FY2025, and then a 3.0% increase each year of the remaining forecast period of FY2026-FY2028. The income tax growth projections are conservative, anticipating a steady but gradual economic recovery in the upcoming years with the potential for a mild recession beginning sometime in 2023 (flat growth) before slowly reaccelerating in 2024-25 (2-3% growth). Areas of ongoing concern include the continuing necessity to issue large refunds of tax withheld on wages earned by remote workers, large credit forwards for corporations and unemployment increases. Refund requests due to the Paycheck Protection Program (PPP) loans are also a concern as legislation has clarified these will not be taxable at the federal level, meaning they will not be taxable to Grand Rapids. Macro-economic issues continue to include the risk of another recession, especially one that is moderate to severe, driven by any number of factors including a banking system crisis, labor shortage, inflation, geo-political events, supply chain issues, and consumer spending. The American Rescue Plan Act (ARPA) provides significant relief from the economic and health effects of the COVID-19 pandemic and the recession that resulted. 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 14% 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 FY2022 at 46.7% and 9.4% respectively. An additional transfer to the Budget Stabilization Fund was made in FY2023, thereby forecasting the fund to be back in compliance with the 10% of current GOF spending policy through at least FY2024.

GUIDELINE 3 - CAPITAL IMPROVEMENT EXPENDITURE PROGRAM

BACKGROUND

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

RATIONALE

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

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

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

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

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

GUIDELINE 4 - CAPITAL RESERVE FUND

BACKGROUND

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

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

FY2024 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.

FY2024 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. FY2024 estimates $16.2 million ($2.6 million for Sidewalks) in revenue from the income tax extension which began in FY2016 as well as the required increased State funding of at least $6 million per year, with grants making up the remainder. State funding was secured when voters approved Proposal 1 on May 5, 2015.

OTHER BUDGET POLICIES

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

PUBLIC LIBRARY

The Public Library Fund is designated as the depository of revenues from the Library Millage, (currently 2.2558 mills) of the General Operating levy. Such funds are restricted, by City Charter, to the operating/maintenance expenses and capital improvement needs of the Grand Rapids Public Library System.

POLICE

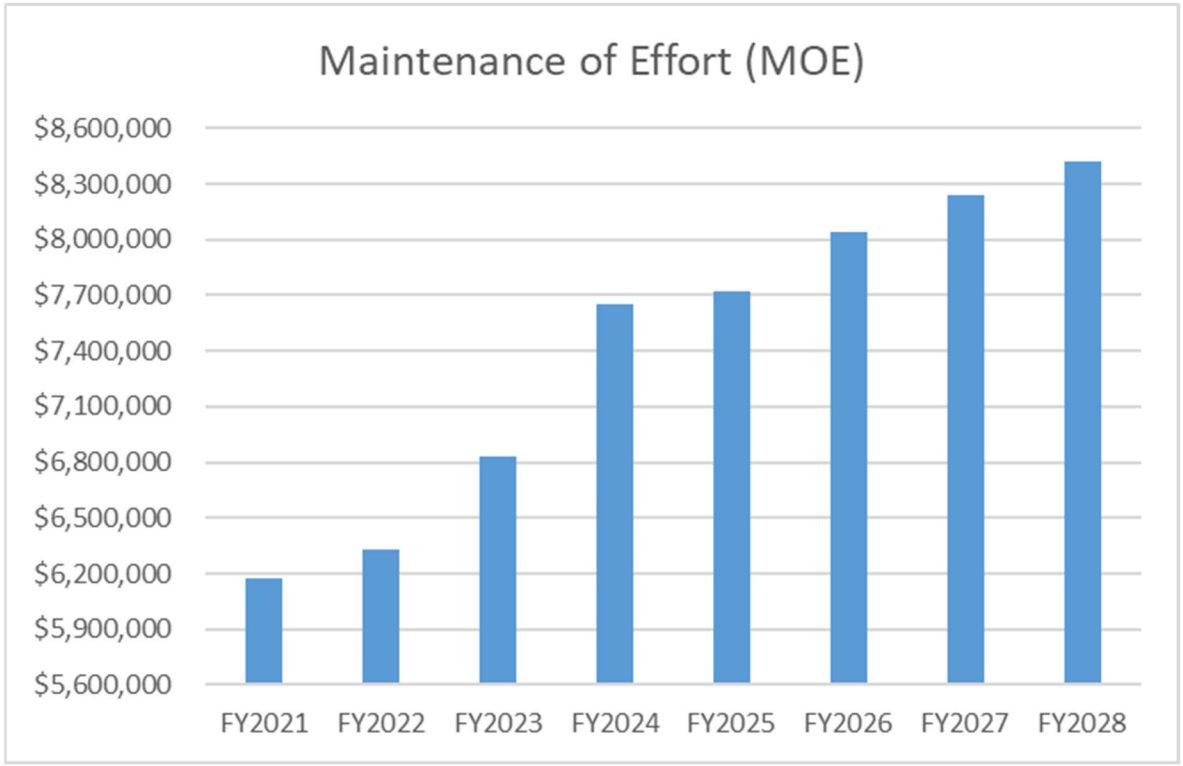
Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual GOF appropriation. The FY2024 Final Fiscal Plan GOF appropriation in support of Police services is 35.1%.

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 FY2024 over the FY2021 baseline of $6.17 million by almost $1.5 million. By FY2028, the MOE is anticipated to be just over $8.4 million.



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

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

Level of Service	Pre-Millage	2018	FY23 YTD	FY23 Goals	2017 Master Plan Targets	FY27 Goals
A - Showpiece Facility	0.0%	5.2%	7.8%	9.1%	10.0%	15.0%
B - Comprehensive Stewardship	14.1%	15.4%	51.9%	64.9%	60.0%	65.0%
C - Managed Care	64.1%	82.1%	40.3%	26.0%	30.0%	20.0%
D - Reactive Mgmt/ Crisis Response	21.8%	2.6%	0.0%	0.0%	0.0%	0.0%

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 FY2024 Preliminary Fiscal Plan there have been changes to the City's personnel roster that occurred as part of the FY2023 fiscal year. These changes were approved through budget amendment and resulted in the net addition of one (1) position, a Plumbing Inspector I added in the Water department. The position will be funded from the Water Operating Fund.

In addition, there have been changes to the proposed FY2024 personnel roster as part of the budget deliberation process. These resulted in the net addition of three (3) positions. Two positions, one (1) Custodian and one (1) Parking Customer Service Representative I, were both added to the Parking department (Mobile GR). Both positions will be funded through the Parking Operating Fund. One (1) position, a Public Services Assistant in Engineering, was included on the FY2023 roster and removed from the FY2024 roster in the Preliminary Fiscal Plan as part of a position substitution. That position has been added back to the FY2024 roster for succession planning and will be funded from the Sidewalk Repair Fund. In total, these changes bring the FY2024 proposed personnel roster count from 1,687 per the Preliminary Fiscal Plan to 1,691. All personnel changes are identified below:

Position Title-Addition	Position Title-Deletion	Department	Change
Tree Trimmer I	Tree Trimmer Aide	Parks and Recreation	Position Substitution
Special Events Manager	Special Events Supervisor	Executive	Position Reclassification*
Deputy City Treasurer (Range 20)	Deputy City Treasurer (Range 18)	Treasurer	Position Reclassification*
City Commissioners, Mayor		City Commission	Annual raise increased from 3% to 5%**
City Comptroller		Comptroller	Annual raise decreased from 3% to 0%**
Plumbing Inspector I		Water	Budget Amendment
Custodian		Parking (Mobile GR)	Position Addition
Parking Customer Service Representative I		Parking (Mobile GR)	Position Addition
Public Services Assistant		Engineering	Position Addition
*As approved by the Civil Service Board on March 28, 2023 and City Commission on April 11, 2023 **In alignment with the determination of the Local Officers Compensation Commission (LOCC) on April 17, 2023			

There have also been grant fund changes since the publication of the FY2024 Preliminary Fiscal Plan. The level of appropriation for the Community Development Program Fund (2733) decreased by $152,092 and the HOME Investment Partnership Fund (2734) increased by $218,189 due to differences in anticipated Federal Awards and reprogramming of funds.

Lastly, in response to discussions between the City Manager and City Commission, the following additional changes were made to the FY2024 Preliminary Fiscal Plan:

Description	Department	Amount
Parks MOE Adjustment	General Administration	($2,321)
JustFOIA Software	Attorney	$20,000
Parking Fee Revenue	Parking (Mobile GR)	($117,324)
Artist Village Housing Project	General Administration	($100,000)
Opioid Settlement Fund	Community Development	$58,332
Personnel Projection Correction	Engineering	$19,116

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 "Residents' Guide to the Fiscal Plan."

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
		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.	YES

Grand Rapids Financial Policies

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

Financial Policy	Purpose		Summary Description	Compliance
		7	The Public Library Fund shall be designated as the depository of revenues from 2.4533 mills (or the maximum amount that State law permits to be levied) of the General Operating levy. Such funds are restricted, by Charter, to the operating/maintenance expenses and capital improvement needs of the Grand Rapids Public Library System.	YES
		8	Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual authorization.	YES
		9	The City will maintain a Capital Reserve Fund for the purpose of establishing a financing mechanism to support the General Capital Improvements Program of the City.	YES
		10	The City will annually deposit revenues from 1.25 mills of the General Operating Millage Levy and 4% of the City Income Tax revenues into this fund (Capital Reserve Fund).	YES
User Fee Policy - Full Cost Recovery (700-10)	The purpose of this User Fee Policy is to establish a standard approach to cost recovery calculations and user fee setting for all departments across the City of Grand Rapids.	1	The City of Grand Rapids shall collect user fees to fully recover the cost of services where it is determined that a service, product or use of the City resources provides a direct benefit to identifiable individuals and groups of individuals, groups, or businesses beyond those services that accrue to the general public.	YES
	Specifically, the Policy promotes best practices for full cost recovery of user fees and establishes a timeline for updating user fees, so that the City may ensure the perpetuation of full cost recovery year after year.	2	User fees shall recover the full cost (100%) of providing the applicable service except where the City has approved a subsidy or an exemption for full cost recovery, such as where a service is priced based on competition in the open market or where the fees are legislated by the state or federal government. In any case, the amount of the fee may not exceed the full cost of providing the applicable service.	YES
		3	On an annual basis, as part of the budget review process, the City of Grand Rapids may adjust the fees based on economic factors such as the Consumer Price Index (CPI) or other agreed upon annually adjusted inflators and revised budget allocations.	YES
		4	The City of Grand Rapids will conduct a comprehensive fee review of every fee or family of fees every three years. It is intended that one-third of the departments will undergo in-depth cost analysis of their user fee structure each year, with a review cycle for each department every three years.	NO (Note 1)
		5	Any major changes must be approved by the City Commission prior to the adoption of the annual budget for the following fiscal year.	YES
		6	If a completely new fee is established, the City Commission should approve the revised fee before it can be implemented.	YES

Grand Rapids Financial Policies

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

Financial Policy	Purpose		Summary Description	Compliance
		7	All new fee proposals shall contain the purpose of the new fee, the justification for the implementation or revision, the fee amount and estimated annual revenue, the annual total service provision cost, the cost recovery rate, the nature and extent of the benefit to the customers, and other relevant information used to determine the revised fee schedule.	YES
		8	The City's Fiscal Services Department shall maintain a complete listing of the authorized processes for fee initiation and modification, as well as public notification requirements. This listing shall include the following information: fee name, accounting code to which fee revenues are credited, description of the service or product provided, authorization for the fee, which entity approves the fee, method of calculating the fee, what share of costs are recovered by virtue of charging the fee, the unit of measure against which the fee is calculated, and the estimated upcoming year revenue for the fee.	YES
		9	Unless otherwise authorized by City Commission, all fee schedules and revised fee proposals shall be made public prior to their submission for approval to the City Commission. The City Commission may automatically approve the annual inflationary adjustments, but all other fees shall be made public by holding a public hearing, to be announced in a paper of general circulation in Grand Rapids, to be held at the City Commission meeting prior to the meeting at which the City Commission will be asked to consider the changes. At the public hearing, interested parties may express any concerns they may have with the proposed fee adjustments.	YES
Parks and Recreation Department Fees and Charges (1100-08)	To establish a basis upon which the City Manager shall establish fees and charges for Parks and Recreation Department Services.	1	Fundamental parks and recreation services shall be funded by the City's General Fund with no user fees and available to all citizens on an equitable basis. Fundamental parks and recreational services shall include, but not be limited to, general recreational use of park grounds and outdoor recreation facilities.	YES
		2	Fees shall be charged for services beyond fundamental parks and recreation services.	YES
		3	No special consideration shall be granted to special interest groups or individuals in the form of reduced fees or free services.	YES
		4	The City Manager is authorized to set or amend fees for Parks and Recreation Department services. Prior to setting or amending the fees, the City Manager shall consult with and receive the recommendation of the Parks and Recreation Director and the Parks and Recreation Advisory Board.	YES
		5	Annually the City Commission will be provided with a comprehensive list of Parks and Recreation Department fees and charges.	YES
		6	The Michigan Department of Natural Resources shall be provided, for DNR approval, schedules of all fees and charges and any amendments as required by grant project agreements.	YES

Grand Rapids Financial Policies

City of Grand Rapids Policies:	https://www.grandrapidsmi.gov/Government/Policies			
Financial Policy	**Purpose**		**Summary Description**	**Compliance**
Financial Policies Currently in Development and Pending Adoption				
Debt Management Policy	A debt management policy establishes the parameters for issuing and managing debt. It provides guidance to City administration regarding purposes for which debt may be issued, types and amounts of permissible debts and the methods of sale that may be used. Adherence to this debt management policy will help assure maintenance of the City's credit ratings.		This policy is a set of written guidelines, limitations and restrictions that manage the debt issuance practices of the City. This policy is intended to improve the quality of decisions, articulate goals, provide guidelines for the structure of debt issuance and demonstrate a commitment to capital and financial planning. The primary objectives of this policy are to establish guidelines for the use of various types of debt, create procedures and policies that minimize debt service; retain or receive the highest possible credit ratings and provide for full and complete compliance with applicable laws rules, and regulation including financial disclosure and reporting.	
			The City issues debt primarily to fund long-term capital improvement projects and to refinance existing debt related to such projects. Debt will be used to finance eligible projects only if it is the most cost effective means available. Although it legally has the ability to issue short-term debt, it is the City's practice not to issue such debt for ongoing operations or to meet operating deficits.	
			This policy is intended to: Establish parameters for issuing and managing debt; Provide guidance related to debt affordability standards; Document the pre- and post- objectives to be achieved; Promote objectivity in the debt approval and decision-making process; and Facilitate the actual financing process by establishing important policy decisions in advance.	
Compliance Solutions				
Note 1	Restore citywide three-year cycle for fee review and improve process efficiency by transitioning to an all-digital fee review platform.			

2024 Budget Input

Payroll Rate sheet

Category	2024	2025	2026	2027	2028
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)	17,584	19,721	21,572	23,308	24,897
HEALTH LIBRARY (HEALTH LIBRARY)	12,800	13,120	13,448	13,784	14,129
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)	36.36%	34.87%	31.96%	30.11%	28.61%
PENSION GENERAL (PENSION GENERAL)	22.89%	22.64%	22.21%	21.32%	22.04%
PENSION POLC COMMAND (PENSION POLICE COMMAND)	36.36%	34.87%	31.96%	30.11%	28.61%
PENSION POLC OFCSGTS (PENSION POLICE OFFICERS AND SERGEANTS)	36.36%	34.87%	31.96%	30.11%	28.61%
Retiree Health					
RET HLTH ECO (RETIREE HEALTH ECO)	2.56%	2.64%	2.67%	2.68%	2.69%
RET HLTH FIRE (RETIREE HEALTH FIRE)	3.30%	3.16%	3.00%	2.80%	2.61%
RET HLTH GENERAL (RETIREE HEALTH GENERAL)	3.28%	3.38%	3.42%	3.43%	3.44%
RET HLTH LIBRARY (RETIREE HEALTH LIBRARY)	2.62%	2.56%	2.50%	2.44%	2.38%
RET HLTH POLICE (RETIREE HEALTH POLICE)	1.99%	2.16%	2.27%	2.34%	2.40%

2024 Budget Input

Payroll Rate sheet

Category	2024	2025	2026	2027	2028
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)	160,200	160,200	160,200	160,200	160,200
Fiscal Wage Increase Factor					
SALARY 61ST ( )	3.00%	1.00%	2.00%	2.00%	2.00%
SALARY 61STHR ( )	0.00%	0.00%	0.00%	0.00%	0.00%
SALARY APACITY ( )	3.00%	1.00%	2.00%	2.00%	2.00%
SALARY APACOURT ( )	3.00%	1.00%	2.00%	2.00%	2.00%
SALARY APPOINTED ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY CITY ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY CITYMNGR ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY COMMSUPV ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY COURT ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY COURTPT ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY ELECTED ( )	5.00%	3.00%	0.00%	0.00%	0.00%
SALARY EXECPLAN ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY IAFF ( )	5.04%	1.00%	2.00%	2.00%	2.00%
SALARY JUDGE ( )	0.00%	0.00%	0.00%	0.00%	0.00%
SALARY LIBRMGT ( )	3.00%	3.00%	2.00%	2.00%	2.00%
SALARY LIBRPAGE ( )	3.00%	3.00%	2.00%	2.00%	2.00%
SALARY LIBRPT ( )	0.00%	3.00%	2.00%	2.00%	2.00%
SALARY LIBRRF ( )	3.00%	3.00%	2.00%	2.00%	2.00%

2024 Budget Input

Payroll Rate sheet

Category	2024	2025	2026	2027	2028
SALARY LIBRSUPV ( )	3.00%	3.00%	2.00%	2.00%	2.00%
SALARY MGTNON ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY PENSION ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC1 ( )	2.00%	1.50%	2.00%	2.00%	2.00%
SALARY POLC2 ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC4 ( )	3.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC5 ( )	2.00%	1.50%	2.00%	2.00%	2.00%
SALARY POLC5 CAPTAIN ( )	2.00%	1.50%	2.00%	2.00%	2.00%
Unemployment Compensation					
UNE_FT (Unemployment FT)	0.14%	0.14%	0.14%	0.14%	0.14%
UNE_PPT (Unemployment PPT)	0.14%	0.14%	0.14%	0.14%	0.14%
UNE_PT (Unemployment PT)	3.79%	3.79%	3.79%	3.79%	3.79%
Monthly Parking Rates					
Government Center Ramp	156.45	161.14	165.98	170.96	176.09
GREIU Parking Rates	61.81	63.66	65.57	67.54	69.57
Mileage Rates	0.655	0.655	0.655	0.655	0.655
Appropriation Lapse					
General Fund (Budget Office to apply lapse)	3.00%	3.00%	3.00%	3.00%	3.00%
District Court (Dept. to apply lapse)	3.00%	3.00%	3.00%	3.00%	3.00%
All Other Departments	0.00%	0.00%	0.00%	0.00%	0.00%

REVENUE OVERVIEW

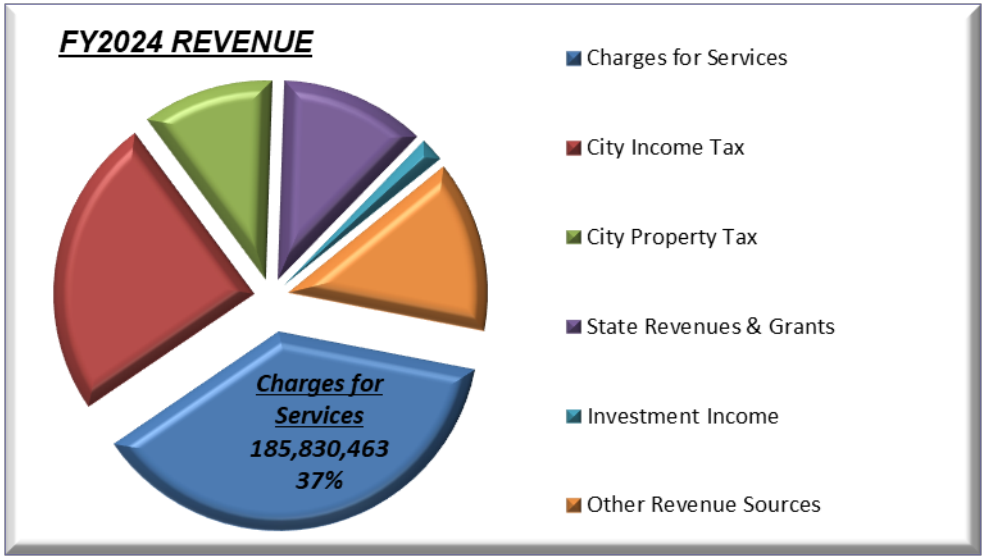
This section provides an overview of the City of Grand Rapid's Fiscal Plan revenues. The narrative and graphics present revenue information for all budgeted funds as well as separate revenue data by source and by fund.

The General Operating Fund (GOF) is where the City accounts for most tax-supported activities. Several years ago, City income tax and property tax revenues were 38.6% and 16.9% of total GOF revenues respectively, but for FY2024 the proportionate shares are projected to be 56.0% and 9.3%. 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.

FY2024 GOF income tax revenue is projected to be flat compared to the FY2023 Estimate and 11.1% more than the FY2023 Adopted Budget. The FY2023 income tax forecast assumed an 8% increase in Fy2022 followed by an additional 4% in FY2023. The FY2023 forecast has since been revised up from 4% to 6%, further building upon an extraordinary increase of 20.7% in FY2022. The city has experienced a stable recovery with employees returning to the office and other worksites following the challenges brought about by the COVID-19 pandemic. American Rescue Plan Act (ARPA) revenue in the GOF is forecast at $7.9 million in FY2024, down from approximately $13.8 million actually recognized in FY2022. ARPA revenue was forecast at approximately $9.2 million in FY2023 with the estimate revised down to approximately $1.7 million. A significant portion of ARPA revenue is recognized and appropriated through the budget amendment process as projects are identified and evaluated for both qualification and alignment with City Commission priorities.

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

GROUP 1 - CHARGES FOR SERVICES



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

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

The Fee Inventory schedule provides a detailed breakdown of adopted City fees by department for service delivery. No significant changes to City service levels are contemplated in FY2024.

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

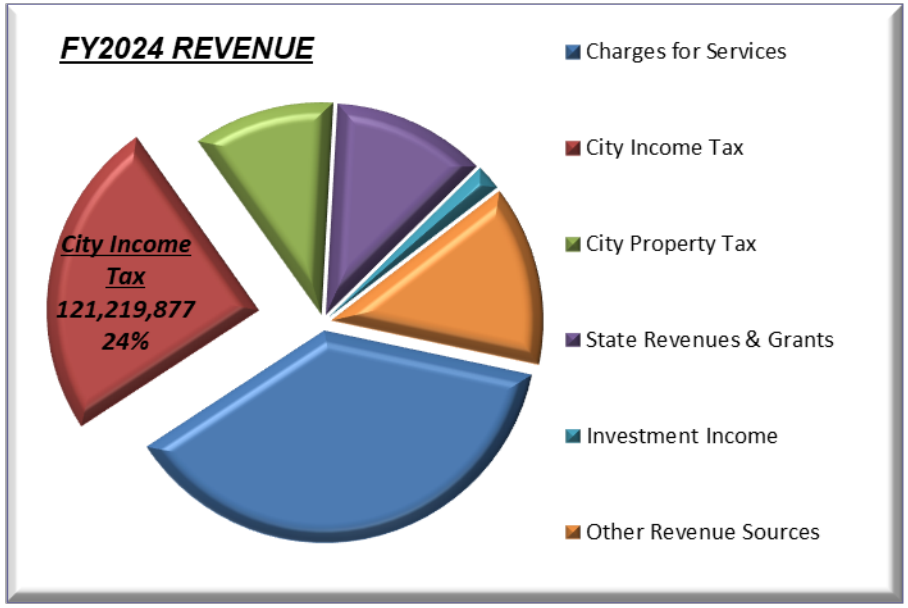
with bond covenants, and to assure the solvency of the Systems. All other user fees are examined and adjusted on an annual basis by the individual departments.

WATER AND SEWER RATES

	GR Water	GR Sewer	Annual Impact
As of July 1, 2022	$390.00	$538.62	$928.62
As of July 1, 2023	$412.08	$566.04	$978.12
$ Inc/(Dec)	$22.08	$27.42	$49.50
% Inc/(Dec)	5.66%	5.09%	5.33%
Annual Gallons	89,760	62,832	N/A

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

GROUP 2 - CITY INCOME TAXES



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

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

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

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

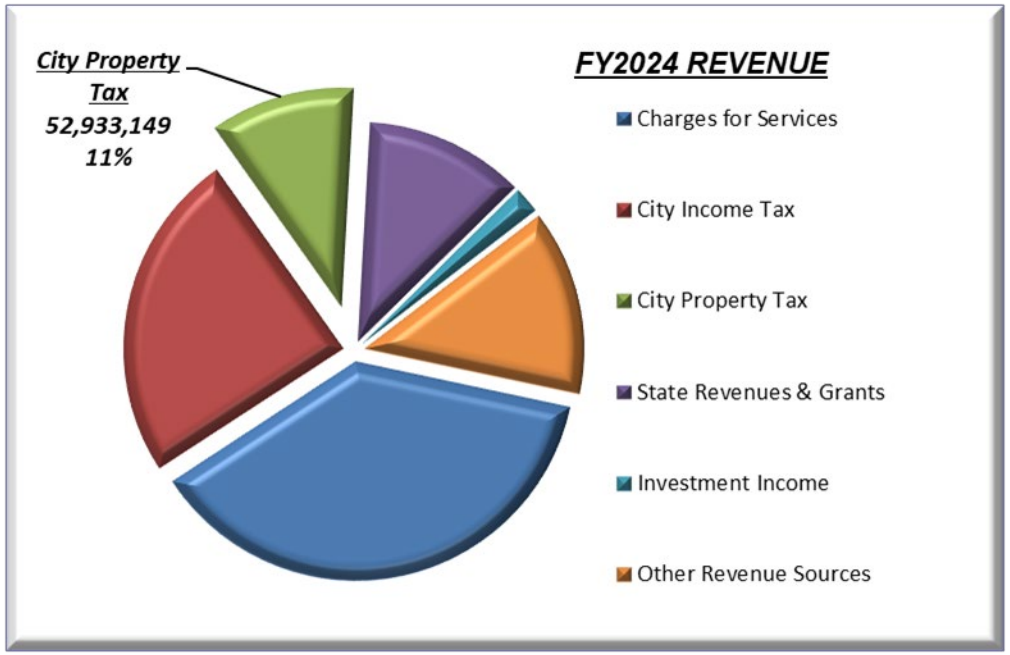
Assumptions are made as to the rate at which taxable income is expected to grow. We then overlay the temporary increase in the income tax rate and the permanent decrease in the exemption rate. The estimated revenues shown in the fiscal plan include the additional revenue from this ballot measure and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

FY2022 year-end income tax revenues ended significantly higher than FY2021 revenues with an increase of 20.74%. This increase was due to a number of factors including broad-based growth across categories (withholding, corporate estimates, and assessments), one-time compliance revenue, and disallowed refunds. FY2023 base income tax revenues are estimated to increase 6% from the FY2022 Actual financial results, continuing the growth trend but at a more moderate level going into FY2024. Compliance receipts are forecast to remain strong at $8 million in FY2024 but are down from approximately $16 million in FY2022 and $10 million anticipated in FY2023. This decrease is attributable to less outstanding compliance work from multiple past tax years as well as not forecasting the one-time compliance receipts in FY2022 to repeat. The increase in base income tax revenue is attributable to increased withholding and corporate estimates. The city has experienced 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 no increase in income taxes in FY2024, 2.0% in FY2025, and then a 3.0% increase each year of the remaining forecast period of FY2026-FY2028. The income tax growth projections are conservative, anticipating a steady but gradual economic recovery in the upcoming years with the potential for a mild recession beginning sometime in 2023 (flat growth) before slowly reaccelerating in 2024-25 (2-3% growth). This is in alignment with economic forecasts at the State level and a variety of more broad-based economic publications. Local economic development groups support an optimistic forecast and believe that West Michigan will be largely immune from the worst impacts of any recession, relative to the potential impacts felt at national and even State level.

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

Macro-economic issues continue to include the risk of another recession, especially one that is moderate to severe, driven by any number of factors including a banking system crisis, labor shortage, inflation, geo-political events, supply chain issues, and consumer spending. The American Rescue Plan Act (ARPA) provides significant relief from the economic and health effects of the COVID-19 pandemic and the recession that resulted. This includes funding to address revenue losses, such as income tax, experienced as a result of the crisis. However, ARPA is one-time revenue with the coverage period for expenditures ending on December 31, 2024 (December 31, 2026, for costs obligated by December 31, 2024). 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. The FY2024 Fiscal Plan proposes an increase of 0.2000 mills, which would increase the levy from the current 1.6000 mills to 1.8000 mills to cover the increased cost of recycling and other millage supported services.

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

City Property Taxes are generated by applying the approved millage rates to the taxable value of a property. One mill equals $1.00 per $1,000 of taxable property value. The taxable value of property may be less than or equal to but cannot exceed the property's SEV. Property tax revenues are deposited into the General Operating, Library, Capital Reserve, Refuse Collection and Disposal, and Parks 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 continued to improve and grow, however Proposal A will continue to limit growth in property tax revenue.

REAL PROPERTY TAX MILLAGE RATES

	Max Auth Millage	2022 (FY2023)	2023 (FY2024)	Increase / (Decrease)
City Operating	6.4100	5.6861	5.6861	-
Library	0.3741	0.3498	0.3498	-
Refuse	3.0000	1.6000	1.8000	0.2000
Promotional	4.0000	0.0080	0.0074	(0.0006)
Parks II	1.2500	1.1892	1.1892	-
TOTAL	15.0341	8.8331	9.0325	0.1994

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, 2022	$570.14	$64,546	$192,804
As of July 1, 2023	$634.07	$70,199	$217,910
$ Inc/(Dec)	$63.93	$5,653	$25,106
% Inc/(Dec)	11.21%	8.76%	13.02%

PERSONAL PROPERTY TAX

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

The "Small Business Tax" Exemption exempts business personal property owned, leased, or in the possession of a business, if the total true cash value is less than $80,000 in that local unit. In 2021 the Michigan State Legislature passed an amendment to the tax law to increase the threshold of the "Small Business Tax" Exemption to $180,000 starting with the 2023 tax year.

The "Eligible Manufacturing Personal Property" exemption eliminates personal property taxes on personal property which is used either for industrial processing, or direct integrated support of industrial processing. The exemption is phased in over several years beginning in 2016. In 2023, all eligible manufacturing personal property 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 has been levied against exempt personal property with the revenue going to the State's general fund; and creation of the "Local Community Stabilization Authority" which will receive and disburse the local communities share of the State "Use Tax." Each municipality's percentage of general operating millage used to fund the cost of essential services (police, fire ambulance or jails) in the municipality's fiscal year ended in 2012 is being used in the calculation of each municipality's Local Community Stabilization Share Revenue Essential Services Distribution that started in 2016. The total amount projected to be received by the City's General Fund in FY2024 for Essential Services is $319,513 ($888,689 citywide, including the Authorities).

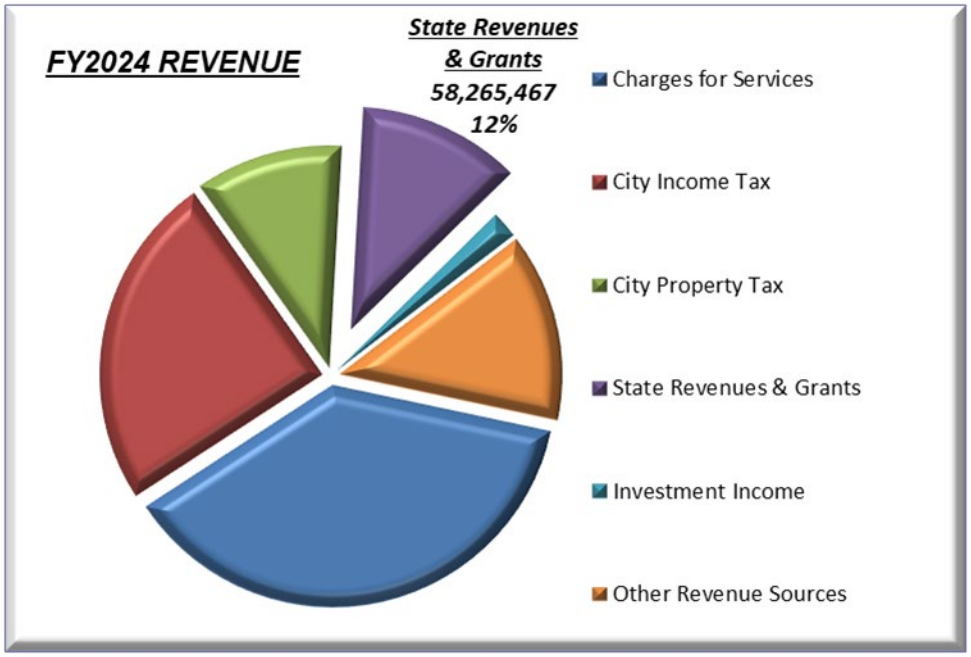
CITY PROPERTY TAX CONCLUSION

A resilient real property market in West Michigan, combined with the expectation of 100% reimbursement for personal property exemption losses, are expected to result in steady property tax revenue increases. Overall taxable value increased significantly in 2022 (tax year 2023) but much of the new value is captured by Brownfields and tax capture districts. FY2023 General Fund property tax revenue is estimated to increase approximately 6% over FY2022 actual results. FY2024 and beyond is forecast to grow at a more conservative 2-3% annually. Property taxes are also a key source of funding for most of the City's component units, including the Downtown Development Authority, the Monroe North Tax Increment Financing Authority, the Smart Zone Local Development Financing Authority, the Brownfield Redevelopment Authority, and the various corridor improvement districts.

More information is available on the Assessor's Office webpage including:

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

GROUP 4 - STATE REVENUES AND GRANTS



State Revenues and Grants, currently the City's fourth largest overall source of funds, include three major sources of revenues. State grants, state shared revenues and gas and weight taxes. State revenues and grants are dependent on the State's economic health.

STATE GRANTS

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

STATE SHARED REVENUES

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

Overall, State Revenue Sharing distributions are well below the highs received in 2002, primarily due to cuts in the statutory (now CVTRS) component of the revenue. The last several years have shown modest increases in both the Constitutional revenue sharing and CVTRS distributions. Staff have projected FY2023 State Revenue Sharing distributions to increase 1.05% over FY2022 receipts. This is comprised of a 0.24% decrease in constitutional revenue sharing and a 6.0% increase in statutory (CVTRS) revenue sharing. The negligible change in the constitutional portion is due in large part to a one-time $1.1 million "2020 Census Population Adjustment" included with the April 2022 Payment." Staff have projected FY2024 State Revenue Sharing distributions to increase by 1.3% from the FY2023 forecast. This is comprised of a 1.7% increase in constitutional revenue sharing and no change 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 (January Consensus released January 13, 2023). 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

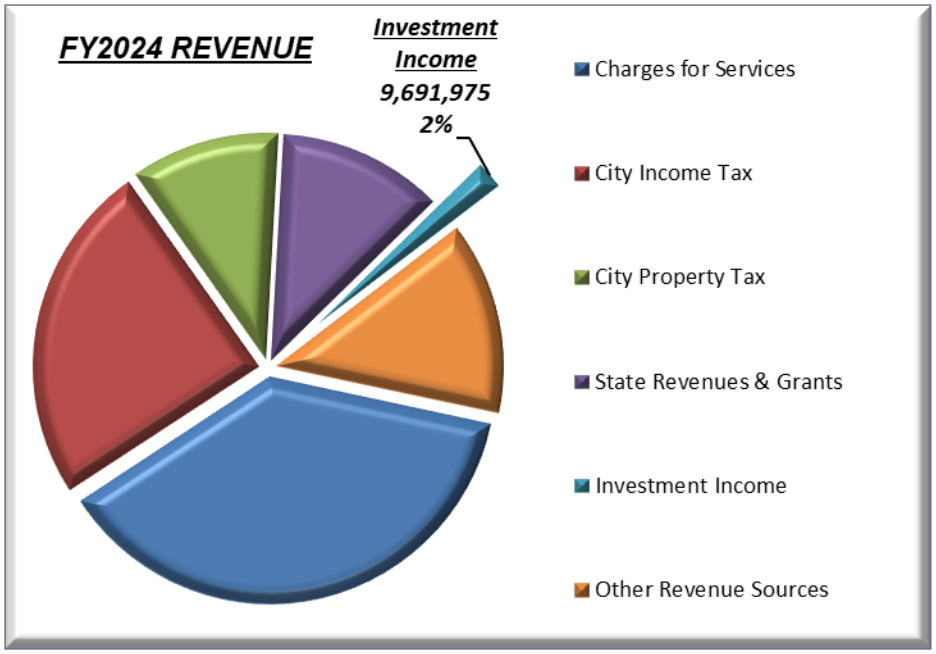
The Michigan Constitution provides that certain proceeds of taxes levied by the State on motor vehicle fuels and registered motor vehicles be deposited into the Michigan Transportation Fund. Revenues deposited into the Fund are allocated by a formula established under Public Act 51 of 1951, and transferred to several organizations, including the City, for transportation purposes. State of Michigan FY2023-25 estimates include each city's respective share of $600 million in redirected state income tax transfers and the following marijuana tax transfer amounts – FY2023: $79.6 million; FY2024: $83.6 million; and FY2025: $88 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 0.3% in FY2023 compared to FY2022 receipts. Staff are forecasting a larger increase in FY2024 at 3.1% with FY2025 up by another 2.2%. FY2026 and beyond declines to a more conservative 2.0 % due to long-term uncertainties. The State of Michigan acted in 2016 (City's FY2017 and beyond) and passed legislation that increased gas and weight taxes, as well as registration and other fees which will provide increased revenues to municipalities across the state. The State has taken a phased-in approach since 2016 with the goal of increasing revenues by approximately $9 million annually to the City. The first $6 million of the increased revenue 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.

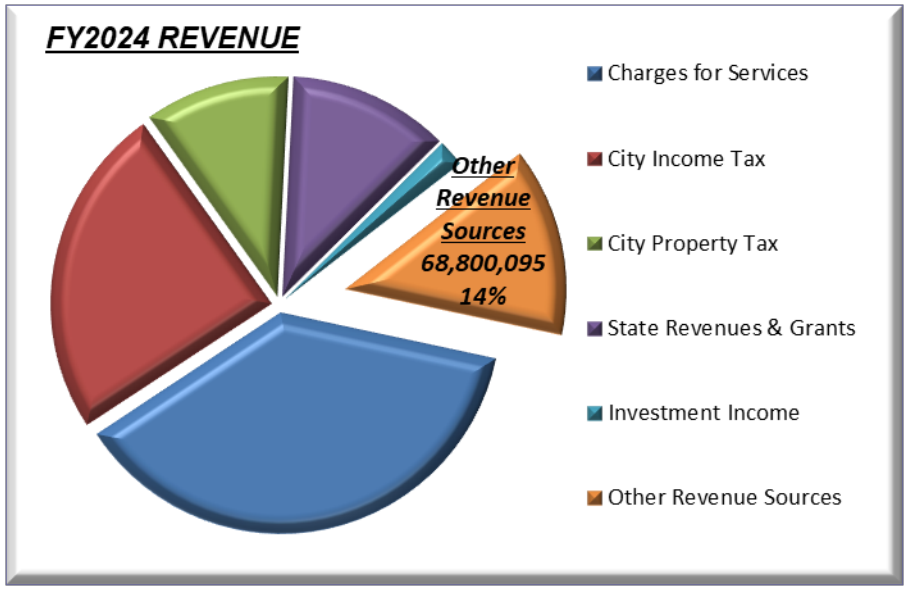
- Mutual funds registered under the federal Investment Company Act of 1940 (title I of chapter 686, 54 Stat. 789, 15 USC 80a-1 to 80a-3 and 80a-4 to 80a-64) composed of investment vehicles which are legal for direct investment by local units of government in Michigan. These investments are also subject 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. On September 22, 2015, the City Commission approved revisions to the City's investment policy and contracts with three investment managers. The City has since moved from three investment managers to two and the plan is to move all investments in-house and end the contracts with our current investment managers. Interest revenue is forecast based upon "Adjusted Average Daily Cash Balances" and prevailing interest rates.

GROUP 6 - OTHER REVENUE SOURCES



COST ALLOCATION

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

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

GRANTS

Normally grant revenues and expenditures are budgeted entirety via a budget amendment in the fiscal year they are received. For multiple year grants, these appropriations remain in effect until the grant is closed so there is no subsequent budget activity in future fiscal years. The current year estimate includes only the actual revenue receipts and expenditures that are anticipated to take place during the fiscal year. The following year's proposed grants budgeted in the Fiscal Plan are those new grants that are awarded and not previously budgeted. The budget authority for these new grants will also remain in effect until they are closed. In FY2021, the City received one-half of a significant federal grant award in the

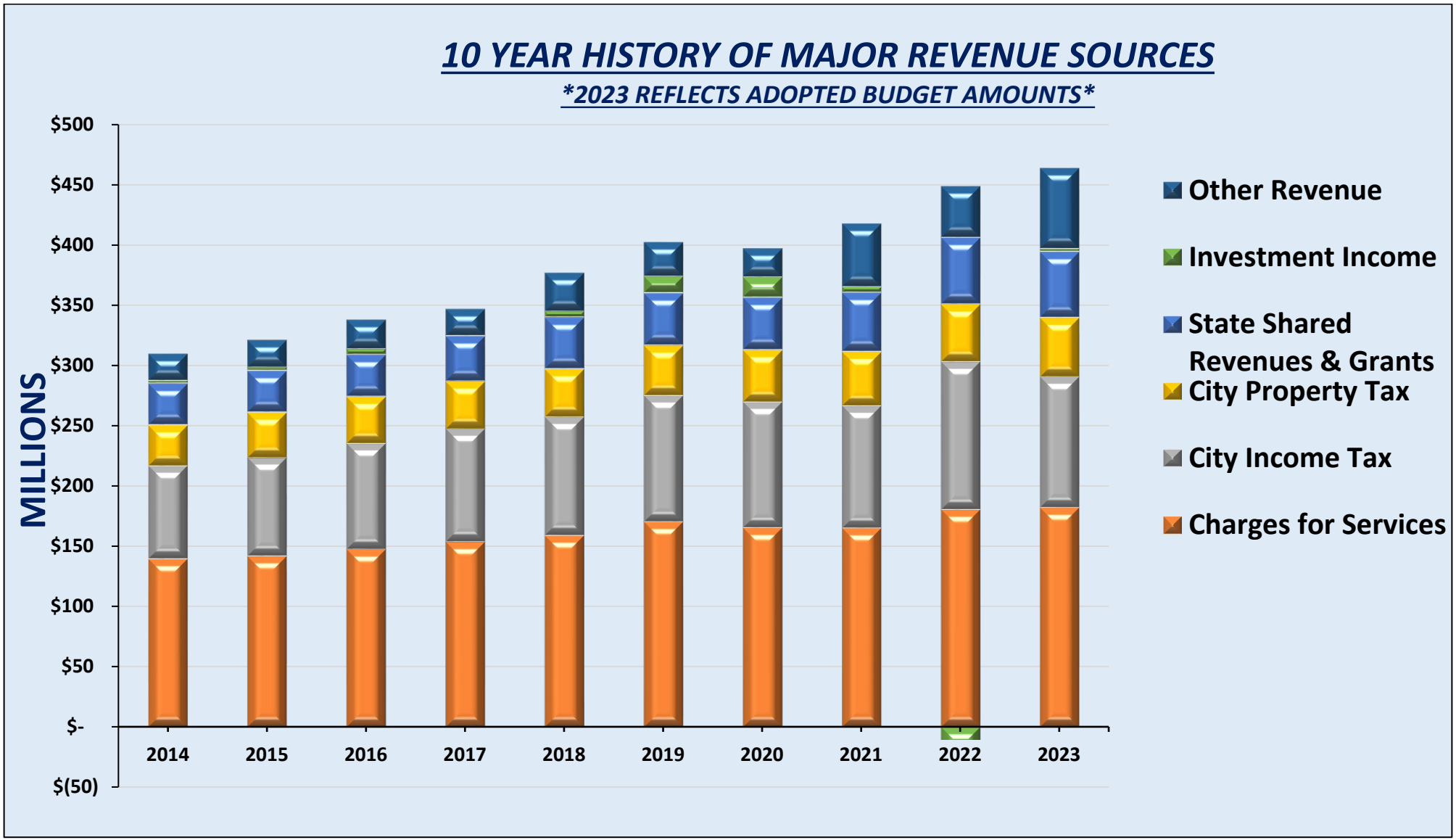
amount of approximately $46.1 million resulting from the American Rescue Plan Act of 2021 (ARPA). The City received the second identical installment in FY2022 (June 9, 2022) for a total estimated award of $92.3 million. The ARPA specifies allowable uses and certain restrictions with a deadline of December 31, 2024 to utilize the funds (costs obligated by December 31, 2024 must be expended by December 31, 2026). Final detailed guidance from the U.S. Department of Treasury was issued in January 2022. 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 FY2023 Fiscal Plan, somewhat impacting the Other Revenue Sources group as compared to the previous fiscal plan. ARPA funding has been appropriated via budget amendments during FY2022 and FY2023 with additional amendments anticipated in FY2024. A total of $10.45 million in ARPA funding has been appropriated in the proposed fiscal plan ($7.95 million in the General Fund) for the following FY2024 proposed investments:

- $561,450 to support the Office of Special Events and Sustainability & Performance Management
- $888,187 for the Fire Department Homeless Outreach Team (HOT)
- $6,500,000 for General Fund Revenue Replacement
- $2.5 million for 61st District Court Revenue Replacement

FIDUCIARY FUNDS

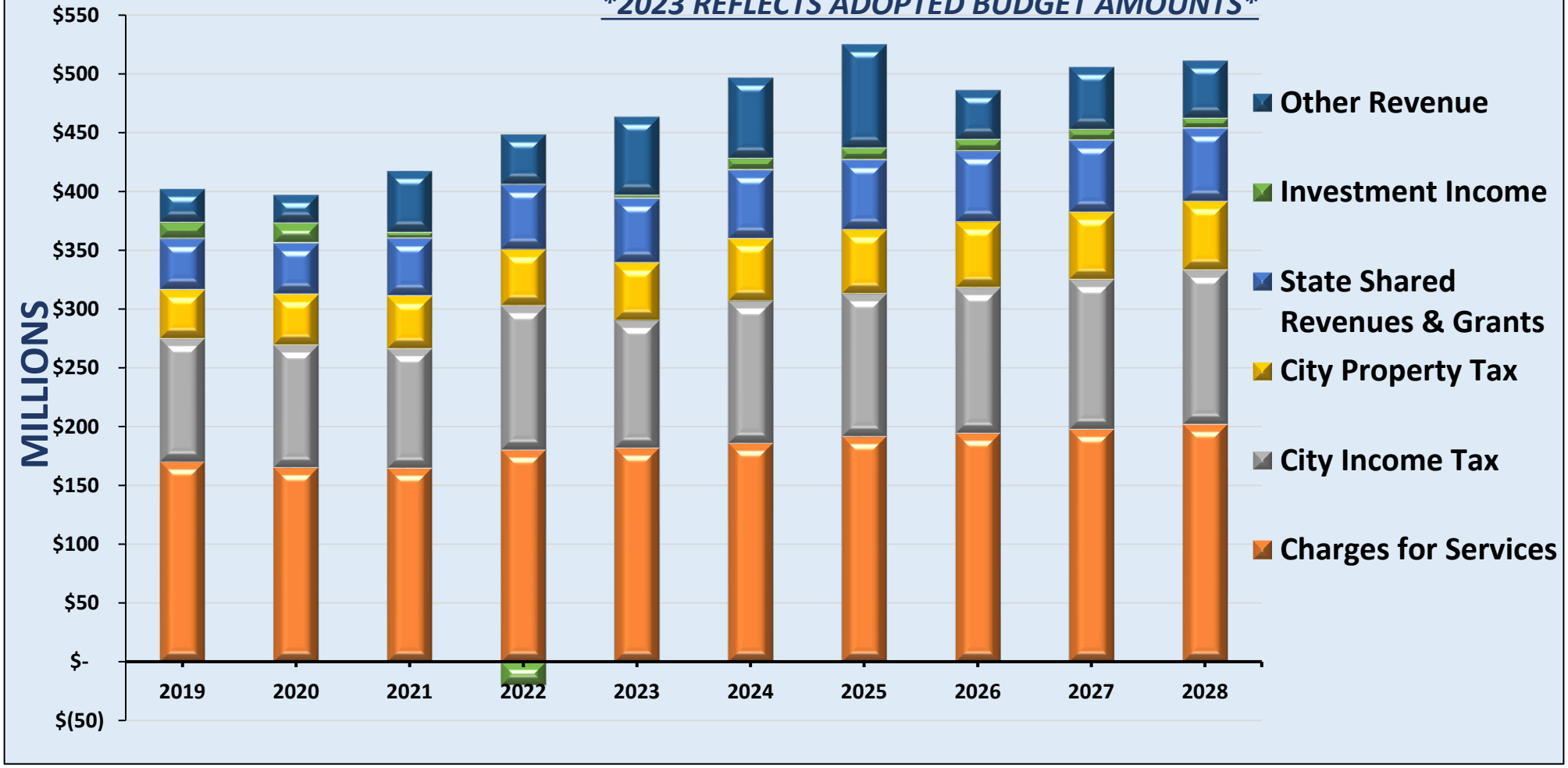
The total revenues of the City's budgeted funds include fiduciary funds. These funds are used to account for assets held in trust by the City for the benefit of individuals or other entities. An example being Other Post-Employment Benefits or "OPEB" trust funds, which were created to pay for employee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

2023 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 FY2024 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

- **General Fund**
  - Budget Stabilization Fund
  - General Operating Fund
- **Capital Funds**
  - Capital Improvement Fund
  - Capital Reserve Fund
  - Capital Improvement Bonds Series 2017-Cemeteris
  - Capital Improvement Bonds Series 2018 -ELC Capital Projects
  - Capital Improvement Bonds Series 2021 -ELC Capital Projects
  - Streets Capital Fund
  - Vital Streets Capital Project fund
- **Grant Funds**
  - CDBG Grants
  - 61st District Court Grants
  - Fire Grants
  - HOME Grant
  - Lead Hazard Grants
  - Other Grants
  - Police Grants
- **Permanent Funds**
  - Cemetery Perpetual Care Fund
- **Special Revenue Funds**
  - Building Inspection Fund
  - Community Relations Commission Fund
  - Drug Law Enforcement Fund
  - Economic Development Fund
  - Federal Forfeiture Department of Justice Fund
  - Federal Forfeiture Treasury Department Fund
  - Historical Commission Fund
  - Local Streets Fund
  - Major Streets Fund
  - Metropolitan Enforcement Fund
  - Metropolitan Enforcement Department of Justice Fund
  - Metropolitan Enforcement Treasury Department Fund
  - Michigan Indigent Defense Fund
  - Michigan Justice Training Grant Fund
  - Opioid Settlement Fund
  - Parks & Recreation Fund
  - Parks Millage Fund
  - Property Management Fund
  - Public Library Grants/Capital Fund
  - Public Library Operating Fund
  - Public Library Trust Fund
  - Receivership Fund
  - Refuse Collection & Disposal Fund
  - Sidewalk Repair Fund
  - Transformation Fund
  - Vehicle Storage Fund
  - Vital Streets Fund

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

- **Enterprise Funds**
  - Belknap Ice Arena Fund
  - Cemeteries Operating Fund
  - Golf Course Fund
  - Parking Services Fund
  - Sewage Disposal Fund
  - Water Supply Fund
- **Internal Service Funds**
  - Engineering Services Fund
  - Facilities Management Fund
  - FMS Financial Management System
  - Information Technology Fund
  - Insurance Payment Fund
  - Motor Equipment Fund
  - Customer Service Fund

CITY FUNDS BY CLASSIFICATION WITH APPROVED APPROPRIATIONS
$644,036,119 - JULY 1, 2023

GENERAL OPERATING		
General Operating Fund	$ 178,677,522	[1]

SPECIAL REVENUE		
Building Inspection	$ 5,579,128	
61st District Court	13,320,120	
Drug Law Enforcement	249,245	
Economic Development Corporation (EDC)	120,201	
Federal Forfeitures - Department of Justice	70,000	
Historical Commission	5,400	
Local Streets	10,737,295	[1]
Major Streets	26,871,389	[1]
Metropolitan Enforcement Team-Dept of Justice	18,890	
Michigan Justice Training	55,000	
Opioid Settlement	58,332	
Parks and Recreation	10,165,559	
Parks Millage	6,169,324	
Property Management	325,693	
Public Library Operating	14,377,790	
Public Library Grants/Projects	300,000	
Refuse Collection	18,254,253	
Sidewalk Repair	3,054,635	
CRC-Rosa Activities	5,000	
Vehicle Storage Facility	1,011,537	
Vital Streets Operating	13,723,044	
	$ 124,471,835	

INTERNAL SERVICE	
Engineering Services	$ 7,025,521
Facilities Operating	6,222,903
Facilities Capital	1,584,558
FMS Fund	472,581
Information Technology Operating	6,960,781
Information Technology Capital	428,791
Customer Service	1,752,203
Insurance Health Subfund	32,553,951
Insurance Risk Management Subfund	5,866,012
Motor Equipment Operating	9,674,198
Motor Equipment Capital	11,130,135
	$ 83,671,634

ENTERPRISE		
Auto Parking Operating	$ 22,784,423	[2]
Auto Parking Capital	6,412,000	[2]
Belknap Ice Arena	238,500	
Cemetery Operating	1,758,383	
Golf Course	1,084,504	
Sewage Disposal Operations	53,825,217	[2]
Sewage Disposal Capital	14,895,000	[2]
Water Supply System Operations	58,174,385	[2]
Water Supply System Capital	32,962,000	[2]
	$ 192,134,412	

GRANTS	
Community Development Block Grant	$ 4,911,201
Home Investment Partnership Program	1,756,278
Other Grants	162,585
	$ 6,830,064

CAPITAL IMPROVEMENT		
Capital Reserve	$ 17,969,645	[1]
Capital Improvement	16,277,538	[1]
Streets-Capital Projects	1,210,878	[1]
Vital Streets Capital	11,838,294	[1]
	$ 47,296,355	

PERMANENT	
Cemetery Perpetual Care	$ 144,000

FIDUCIARY	
General Retiree Health Care	$ 4,325,145
Police Officer Retiree Health Care	3,751,447
Firefighter Retiree Health Care	2,619,455
Library Retiree Health Care	114,250
	$ 10,810,297

[1] Major Governmental Funds
[2] Major Enterprise Funds

DEPARTMENT LISTING BY CABINET

Cabinet No	Cabinet Name	Department No	Department Name
A110	Public Library	790	Library
A120	Clerk's Office	215	Clerk
A130	Executive Office	101	City Commission
A130	Executive Office	267	Communications
A130	Executive Office	172	Executive Office
B210	Community Services	733	Code Compliance
B210	Community Services	694	Community Development Services
B210	Community Services	698	Our Community's Children
B220	Public Services	567	Cemetery
B220	Public Services	447	Engineering Services
B220	Public Services	527	Environmental Services
B220	Public Services	784	Golf Course
B220	Public Services	751	Parks and Recreation
B220	Public Services	528	Refuse
B220	Public Services	533	Stormwater
B220	Public Services	448	Street Lighting
B220	Public Services	449	Streets
B220	Public Services	536	Water
C310	Design & Development	703	Building Inspections
C310	Design & Development	701	Planning
C335	Parking and Mobility	523	Parking
C335	Parking and Mobility	519	Traffic Safety
C340	Economic Development	746	Business Improvement District
C340	Economic Development	728	Economic Development
D420	Administrative Services	268	311 Customer Service
D420	Administrative Services	271	Admin Services Support
D420	Administrative Services	270	Human Resources
E510	Police	325	Dispatch
E510	Police	308	Oversight & Public Accountability
E510	Police	301	Police
E520	Fire	336	Fire
E530	District Court	286	61st District Court
E540	Attorney's Office	266	Attorney
F610	Facilities & Fleet Management	265	Facilities Management
F610	Facilities & Fleet Management	524	Fleet Management
F620	Fiscal Services	257	Assessor
F620	Fiscal Services	212	Fiscal Services
F620	Fiscal Services	261	General Administration
F620	Fiscal Services	255	Income Tax
F620	Fiscal Services	233	Purchasing
F630	Technology & Change Management	228	Information Technology
F640	Treasury	253	Treasurer
F650	Comptroller	191	Comptroller
G110	Retirement Activities	275	Retiree Health Care
G210	Authorities	585	GV Regional BioSolid Authority
G210	Authorities	742	Brownfield Redevelopment Authority
G210	Authorities	744	Corridor Improvement Districts
G210	Authorities	740	Downtown Development Authority
G210	Authorities	743	SmartZone LDFA
G210	Authorities	741	Tax Increment Financing Authority
G310	Other Activities	745	Downtown Improvement District
G310	Other Activities	803	Historical Commission
G310	Other Activities	907	Long Term Debt (Appropriation Lapse)

DEPARTMENT & FUND RELATIONSHIP BY FUND TYPE

BASED ON FY2024-28 BUDGET

DEPARTMENTS	CAPITAL	COMPONENT UNITS	ENTERPRISE	GENERAL	GRANT	INTERNAL SERVICE	OTHER	PERMANENT	SPECIAL REVENUE
311 Customer Service 268				X		X			
61st District Court 286		X			X				
Assessor 257				X					
Attorney 266				X					
Brownfield Redevelopment Authority 742		X							
Building Inspection 703									X
Business Improvement District 746									X
Cemetery 567			X					X	
City Commission 101				X					
City Retirement System 274		X							
Clerk 215				X					
Code Compliance 733				X					X
Communications 267				X					
Community Development 694				X	X				X
Comptroller 191				X					
Corridor Improvement Districts 744		X							
Dispatch 325				X					
Downtown Development Authority 740		X							
Downtown Improvement District 745									X
Economic Development 728				X					X
Engineering 447	X					X			X
Environmental Services 527			X						
Equity and Engagement 271				X					X
Executive Office 172	X			X					
Facilities Management 265	X					X			
Fire 336	X			X	X				
Fiscal Services 212				X					
Fleet Management 524						X			
General Administration 261				X					
Golf Course 784			X						
GR Building Authority 273							X		
Grand Valley Regional Biosolids Authority 585							X		
Historical Commission 803									X
Human Resources 270				X		X			
Income Tax 255				X					
Information Technology 228	X					X			
Joint Building Authority 272							X		
Library 790							X		X
Long Term Debt (Appropriation Lapse) 907				X					
Our Community's Children 698				X					X
Oversight and Public Accountability 308				X					
Parking 523			X						
Parks and Recreation 751	X		X						X
Planning 701				X					
Police 301	X			X	X				X
Purchasing 233				X					X
Refuse 528									X
Retiree Healthcare 275							X		
SmartZone LDFA 743		X							
Stormwater 533	X			X					X
Street Lighting 448	X			X					
Streets 449	X								X
Tax Increment Financing Authority 741		X							
Traffic Safety 519	X								X
Treasurer 253			X	X					X
Water 536			X						

CITY OF GRAND RAPIDS, MICHIGAN
COMBINED BUDGETED FUNDS
FISCAL YEAR 2024

STATEMENT OF REVENUES AND APPROPRIATIONS
July 1, 2023

	GENERAL OPERATING	SPECIAL REVENUE	CAPITAL IMPROVEMENT	PERMANENT	FIDUCIARY	ENTERPRISE	INTER-FUND ELIMINATIONS	TOTAL ALL FUNDS	MEMORANDUM ONLY INTERNAL SERVICE FUNDS
REVENUES:									
401 Taxes	$117,000,158	$45,410,657	$11,742,211	$ -	$ -	$ -	$ -	$174,153,026	$ -
450 Licenses and Permits	2,356,761	4,875,229	-	-	-	89,518	-	7,321,508	173,000
500 Intergovernmental Revenues	36,794,940	37,520,134	7,531,288	-	-	21,873	-	81,868,235	90,176
600 Charges for Services	14,393,232	17,013,079	-	25,628	5,096,585	149,301,939	-	185,830,463	53,947,212
655 Fines and Forfeitures	2,216,000	280,000	-	-	-	1,412,400	-	3,908,400	-
664 Interest and Rents	4,002,990	1,828,589	658,047	135,000	3,916,204	3,940,249	-	14,481,079	18,105,653
671 Other Revenue	591,250	893,611	1,894,382	-	-	1,499,946	-	4,879,189	7,535,141
695 Other Financing Sources	1,699,634	22,971,854	23,284,678	121,737	-	55,512,791	($79,291,568)	24,299,126	-
From (To) Fund Balance	(377,443)	508,746	2,185,749	(138,365)	1,797,508	(19,644,304)	-	(15,668,109)	3,820,452
TOTAL REVENUES	$178,677,522	$131,301,899	47,296,355	$144,000	$10,810,297	$192,134,412	($79,291,568)	$481,072,917	$83,671,634
APPROPRIATIONS:									
A110 Public Library	$ -	$14,677,790	$ -	$ -	$ -	$ -	($432,276)	$14,245,514	$ -
A120 Clerk's Office	2,715,071	-	-	-	-	-	-	2,715,071	-
A130 Executive Office	4,911,961	-	17,969,645	-	-	-	(12,050,911)	10,830,695	-
B210 Community Services	5,014,743	7,440,629	-	-	-	-	(1,463,388)	10,991,984	-
B220 Public Services	7,499,806	81,332,936	16,564,672	144,000	-	161,746,384	(41,889,130)	225,398,668	7,025,521
B230 Parks Operations		-	-	-	-	-	-	-	-
C310 Design Devt & Community Engag	2,298,809	5,579,128	-	-	-	-	(386,251)	7,491,686	-
C315 Economic Development		-	-	-	-	-	-	-	-
C320 Engineering		-	-	-	-	-	-	-	-
C330 Enterprise Services		-	-	-	-	-	-	-	-
C335 Parking and Mobility		6,814,596	915,000	-	-	29,196,423	(7,108,115)	29,817,904	-
C340 Economic Development	508,531	445,894	-	-	-	-	(13,755)	940,670	-
D410 Human Resources		-	-	-	-	-	-	-	-
D420 Administrative Services	5,474,116	5,000	-	-	-	-	-	5,479,116	40,172,166
E510 Police/Dispatch/OPA	71,012,550	393,135	861,980	-	-	-	-	72,267,665	-
E520 Fire	40,288,938	-	1,075,000	-	-	-	(168,092)	41,195,846	-
E530 District Court		13,320,120	-	-	-	-	(326,612)	12,993,508	-
E540 Attorney's Office	3,442,320	-	-	-	-	-	-	3,442,320	-
F610 Facilities & Fleet Management		-	9,343,578	-	-	-	(185,946)	9,157,632	28,611,794
F620 Fiscal Services	29,901,108	1,011,537	-	-	-	-	(15,267,092)	15,645,553	-
F630 Technology & Change Mgmt		-	566,480	-	-	-	-	566,480	7,862,153
F640 Treasury	2,586,842	275,734	-	-	-	1,191,605	-	4,054,181	-
F650 Comptroller's Office	3,022,727	-	-	-	-	-	-	3,022,727	-
G110 Retirement Activities		-	-	-	10,810,297	-	-	10,810,297	-
G310 Other Activities		$5,400	-	-	-	-	-	5,400	-
TOTAL APPROPRIATIONS	$178,677,522	$131,301,899	$47,296,355	$144,000	$10,810,297	$192,134,412	($79,291,568)	$481,072,917	$83,671,634

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2022 - 2024
JULY 1, 2023

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	2022 Actual	2023 Estimated	2024 Budget	2022 Actual	2023 Estimated	2024 Budget
FINANCIAL SOURCES:						
401 Taxes	$ 117,653,782	$ 118,814,045	$ 117,000,158	$ 42,210,252	$ 44,306,910	$ 45,410,657
450 Licenses and Permits	2,451,330	2,430,109	2,356,761	4,541,249	4,610,040	4,875,229
500 Intergovernmental Revenues	42,446,303	30,636,106	36,794,940	43,000,220	39,568,833	37,520,134
600 Charges for Services	13,893,919	14,927,777	14,393,232	17,307,739	17,173,608	17,013,079
655 Fines and Forfeitures	1,916,291	2,216,566	2,216,000	507,226	322,703	280,000
664 Interest and Rents	(5,686,985)	2,289,116	4,002,990	(2,711,518)	1,113,610	1,828,589
671 Other Revenue	1,155,490	389,029	591,250	1,582,139	6,599,104	893,611
695 Other Financing Sources	2,295,462	1,613,108	1,699,634	21,378,241	26,750,489	22,971,854
TOTAL SOURCES	$ 176,125,592	$ 173,315,856	$ 179,054,965	$ 127,815,548	$ 140,445,297	$ 130,793,153
EXPENDITURES:						
A110 Public Library	$ -	$ -	$ -	$ 12,178,230	$ 16,473,396	$ 14,677,790
A120 Clerk's Office	2,049,360	2,679,334	2,715,071	-	-	-
A130 Executive Office	3,892,556	4,571,916	4,911,961	16,027	-	-
B210 Community Services	4,001,596	4,724,841	5,014,743	12,592,207	12,976,755	7,440,629
B220 Public Services	5,983,314	6,943,253	7,499,806	69,944,031	79,770,929	81,332,936
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	1,993,918	2,190,374	2,298,809	4,806,980	5,166,589	5,579,128
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	6,396,038	6,440,129	6,814,596
C340 Economic Development	340,650	497,961	508,531	790,283	340,399	445,894
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	4,257,595	5,263,959	5,474,116	197,394	-	5,000
E510 Police/Dispatch/OPA	62,095,655	67,163,845	71,012,550	1,165,876	1,043,764	393,135
E520 Fire	36,715,724	39,842,894	40,288,938	553,843	601,421	-
E530 District Court	-	-	-	12,337,879	12,990,356	13,320,120
E540 Attorney's Office	2,984,679	2,996,968	3,442,320	-	-	-
F610 Facilities & Fleet Management	-	-	-	893,566	-	-
F620 Fiscal Services	23,245,837	29,472,636	29,901,108	949,935	855,344	1,011,537
F630 Technology & Change Management	-	-	-	-	-	-
F640 Treasury	2,217,491	2,319,313	2,586,842	692,085	272,439	275,734
F650 Comptroller's Office	2,317,590	2,634,560	3,022,727	-	-	-
G310 Other Activities	-	-	-	1,476	1,000	5,400
TOTAL USES	$ 152,095,965	$ 171,301,854	$ 178,677,522	$ 123,515,850	$ 136,932,521	$ 131,301,899
Net Increase (Decrease) in Fund Balance	$ 24,029,627	$ 2,014,002	$ 377,443	$ 4,299,698	$ 3,512,776	$ (508,746)
General Contingencies and Reserves	-	-	-	-	-	-
Fund Balance - July 1	47,014,235	71,043,862	73,057,864	57,920,599	62,220,297	65,733,073
Fund Balance - June 30	$ 71,043,862	$ 73,057,864	$ 73,435,307	$ 62,220,297	$ 65,733,073	$ 65,224,327

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2022 - 2024
JULY 1, 2023

	DEBT SERVICE			CAPITAL IMPROVEMENT		
	2022 Actual	2023 Estimated	2024 Budget	2022 Actual	2023 Estimated	2024 Budget
FINANCIAL SOURCES:						
401 Taxes	$ -	$ -	$ -	$ 10,792,885	$ 11,384,031	$ 11,742,211
450 Licenses and Permits	-	-	-	-	-	-
500 Intergovernmental Revenues	-	-	-	3,707,658	4,185,222	7,531,288
600 Charges for Services	-	-	-	1,080	-	-
655 Fines and Forfeitures	-	-	-	-	-	-
664 Interest and Rents	-	-	-	(1,283,342)	389,957	658,047
671 Other Revenue	-	-	-	1,489,938	3,042,516	1,894,382
695 Other Financing Sources	-	-	-	27,658,613	21,464,271	23,284,678
TOTAL SOURCES	$ -	$ -	$ -	$ 42,366,832	$ 40,465,997	$ 45,110,606
EXPENDITURES:						
A110 Public Library	$ -	$ -	$ -	$ -	$ -	$ -
A120 Clerk's Office	-	-	-	-	-	-
A130 Executive Office	-	-	-	10,617,612	13,522,766	17,969,645
B210 Community Services	-	-	-	-	-	-
B220 Public Services	-	-	-	15,174,111	15,342,238	16,564,672
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	-	-	-
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	786,232	675,000	915,000
C340 Economic Development	-	-	-	-	-	-
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	-	-	-
E510 Police/Dispatch/OPA	-	-	-	115,000	365,000	861,980
E520 Fire	-	-	-	13,533	575,000	1,075,000
E530 District Court	-	-	-	-	-	-
E540 Attorney's Office	-	-	-	-	-	-
F610 Facilities & Fleet Management	-	-	-	645,256	4,924,970	9,343,578
F620 Fiscal Services	-	-	-	-	-	-
F630 Technology & Change Management	-	-	-	212,529	571,208	566,480
F640 Treasury	-	-	-	-	-	-
F650 Comptroller's Office	-	-	-	-	-	-
G310 Other Activities	-	-	-	-	-	-
TOTAL USES	$ -	$ -	$ -	$ 27,564,273	$ 35,976,182	$ 47,296,355
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ 14,802,559	$ 4,489,815	$ (2,185,749)
General Contingencies and Reserves	-	-	-	-	-	-
Fund Balance - July 1	-	-	-	18,953,773	33,756,332	38,246,147
Fund Balance - June 30	$ -	$ -	$ -	$ 33,756,332	$ 38,246,147	$ 36,060,398

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2022 - 2024
JULY 1, 2023

	PERMANENT FUNDS			TOTAL GOVERNMENTAL FUNDS		
	2022 Actual	2023 Estimated	2024 Budget	2022 Actual	2023 Estimated	2024 Budget
FINANCIAL SOURCES:						
401 Taxes	$ -	$ -	$ -	$ 170,656,919	$ 174,504,986	$ 174,153,026
450 Licenses and Permits	-	-	-	6,992,579	7,040,149	7,231,990
500 Intergovernmental Revenues	-	-	-	89,154,181	74,390,161	81,846,362
600 Charges for Services	48,077	22,800	25,628	31,250,815	32,124,185	31,431,939
655 Fines and Forfeitures	-	-	-	2,423,517	2,539,269	2,496,000
664 Interest and Rents	(49,731)	41,400	135,000	(9,731,576)	3,834,083	6,624,626
671 Other Revenue	-	-	-	4,227,567	10,030,649	3,379,243
695 Other Financing Sources	124,296	118,771	121,737	51,456,612	49,946,639	48,077,903
TOTAL SOURCES	$ 122,642	$ 182,971	$ 282,365	$ 346,430,614	$ 354,410,121	$ 355,241,089
EXPENDITURES:						
A110 Public Library	$ -	$ -	$ -	$12,178,230	$16,473,396	$14,677,790
A120 Clerk's Office	-	-	-	2,049,360	2,679,334	2,715,071
A130 Executive Office	-	-	-	14,526,195	18,094,682	22,881,606
B210 Community Services	-	-	-	16,593,803	17,701,596	12,455,372
B220 Public Services	60,546	50,400	144,000	91,162,002	102,106,820	105,541,414
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	6,800,898	7,356,963	7,877,937
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	7,182,270	7,115,129	7,729,596
C340 Economic Development	-	-	-	1,130,933	838,360	954,425
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	4,454,989	5,263,959	5,479,116
E510 Police/Dispatch/OPA	-	-	-	63,376,531	68,572,609	72,267,665
E520 Fire	-	-	-	37,283,100	41,019,315	41,363,938
E530 District Court	-	-	-	12,337,879	12,990,356	13,320,120
E540 Attorney's Office	-	-	-	2,984,679	2,996,968	3,442,320
F610 Facilities & Fleet Management	-	-	-	1,538,822	4,924,970	9,343,578
F620 Fiscal Services	-	-	-	24,195,772	30,327,980	30,912,645
F630 Technology & Change Management	-	-	-	212,529	571,208	566,480
F640 Treasury	-	-	-	2,909,576	2,591,752	2,862,576
F650 Comptroller's Office	-	-	-	2,317,590	2,634,560	3,022,727
G310 Other Activities	-	-	-	1,476	1,000	5,400
TOTAL USES	$ 60,546	$ 50,400	$ 144,000	$ 303,236,634	$ 344,260,957	$ 357,419,776
Net Increase (Decrease) in Fund Balance	$ 62,096	$ 132,571	$ 138,365	$ 43,193,980	$ 10,149,164	$ (2,178,687)
General Contingencies and Reserves	(40,991)	-	-	(40,991)	-	-
Fund Balance - July 1	1,496,406	1,517,511	1,650,082	125,385,013	168,538,002	178,687,166
Fund Balance - June 30	$ 1,517,511	$ 1,650,082	$ 1,788,447	$ 168,538,002	$ 178,687,166	$ 176,508,479

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2022 - 2024
JULY 1, 2023

ENTERPRISE FUNDS

	2022 Actual	2023 Estimated	2024 Budget
FINANCIAL SOURCES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	102,193	104,018	89,518
500 Intergovernmental Revenues	1,088,128	660	1,229
600 Charges for Services	137,234,611	140,877,756	149,301,939
655 Fines and Forfeitures	1,547,949	1,471,436	1,412,400
664 Interest and Rents	(5,724,559)	2,482,425	3,960,893
671 Other Revenue	1,388,687	1,467,819	1,499,946
695 Other Financing Sources	16,852,209	37,040,708	55,512,791
TOTAL SOURCES	$ 152,489,218	$ 183,444,822	$ 211,778,716
EXPENDITURES:			
A110 Public Library	$ -	$ -	$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	128,885,154	161,880,616	161,746,384
B230 Parks Operations	-	-	-
C310 Design Devt & Community Engagement	-	-	-
C315 Economic Development Dept	-	-	-
C320 Engineering	-	-	-
C330 Enterprise Services	-	-	-
C335 Parking and Mobility	17,279,790	19,279,716	29,196,423
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	985,412	1,097,298	1,191,605
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	$ 147,150,356	$ 182,257,630	$ 192,134,412
Net Increase (Decrease) in Fund Balance	$ 5,338,862	$ 1,187,192	$ 19,644,304
General Contingencies and Reserves	(19,290,257)	(19,887,765)	(20,733,582)
Fund Balance - July 1	152,615,525	138,664,130	119,963,557
Fund Balance - June 30	$ 138,664,130	$ 119,963,557	$ 118,874,279

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2022 - 2024
JULY 1, 2023

INTERNAL SERVICE FUNDS

	2022 Actual	2023 Estimated	2024 Budget
FINANCIAL SOURCES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	264,970	178,000	173,000
500 Intergovernmental Revenues	475,219	47,595	90,176
600 Charges for Services	45,277,568	47,105,755	53,947,212
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	10,435,546	15,773,597	18,105,653
671 Other Revenue	6,438,939	6,999,358	7,535,141
695 Other Financing Sources	31,500	-	-
TOTAL SOURCES	$ 62,923,742	$ 70,104,305	$ 79,851,182
EXPENDITURES:			
A110 Public Library	$ -	$ -	$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	5,246,995	6,056,823	7,025,521
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	35,618,210	38,628,283	40,172,166
E510 Police/Dispatch/OPA	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	17,424,039	26,134,269	28,611,794
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	7,621,229	7,630,747	7,862,153
F640 Treasury	-	-	-
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	$ 65,910,473	$ 78,450,122	$ 83,671,634
Net Increase (Decrease) in Fund Balance	$ (2,986,731)	$ (8,345,817)	$ (3,820,452)
General Contingencies and Reserves	(5,263)	(5,238)	(5,227)
Fund Balance - July 1	77,154,593	74,162,599	65,811,544
Fund Balance - June 30	$ 74,162,599	$ 65,811,544	$ 61,985,865

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2022 - 2024
JULY 1, 2023

	FIDUCIARY FUNDS		
	2022 Actual	2023 Estimated	2024 Budget
REVENUES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	-	-	-
500 Intergovernmental Revenues	340,603	-	-
600 Charges for Services	7,852,339	5,593,072	5,096,585
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	(10,316,860)	3,906,394	3,916,204
671 Other Revenue	-	-	-
695 Other Financing Sources	-	-	-
TOTAL SOURCES	$ (2,123,918)	$ 9,499,466	$ 9,012,789
EXPENSES:			
A110 Public Library	$ 14,889	$ 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	10,238,014	10,695,638	10,810,297
TOTAL USES	$ 10,252,903	$ 10,705,771	$ 10,810,297
Net Increase (Decrease) in Fund Balance	($12,376,821)	($1,206,305)	($1,797,508)
General Contingencies and Reserves	-	-	-
Retained Earnings - July 1	90,539,138	78,162,317	76,956,012
Retained Earnings - June 30	$ 78,162,317	$ 76,956,012	$ 75,158,504

TOTAL FUND BALANCE & PROJECTED CHANGES BY FUND TYPE - FY2024 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	$ 73,057,864	$ 73,435,307	$ 377,443	0.52%
Special Revenue Funds	$ 65,733,073	$ 65,224,327	$ (508,746)	-0.77%
Capital Improvement Funds	$ 38,246,147	$ 36,060,398	$ (2,185,749)	-5.71%
Permanent Funds	$ 1,650,082	$ 1,788,447	$ 138,365	8.39%
*Enterprise Funds	$ 119,963,557	$ 118,874,279	$ (1,089,278)	-0.91%
*Internal Service Funds	$ 65,811,544	$ 61,985,865	$ (3,825,679)	-5.81%
Fiduciary Funds	$ 76,956,012	$ 75,158,504	$ (1,797,508)	-2.34%
Total:	**$ 441,418,279**	**$ 432,527,127**	**$ (8,891,152)**	**-2.01%**

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

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

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

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	3,500,000	3,500,000	0	0	0	0	0
Budget Stabilization Total Revenues	**0**	**0**	**3,500,000**	**3,500,000**	**0**	**0**	**0**	**0**	**0**
Budget Stabilization NET INCOME (LOSS)	**0**	**0**	**3,500,000**	**3,500,000**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**14,298,835**	**14,298,835**	**14,298,835**	**14,298,835**	**17,798,835**	**17,798,835**	**17,798,835**	**17,798,835**	**17,798,835**
Ending Fund Balance	**14,298,835**	**14,298,835**	**17,798,835**	**17,798,835**	**17,798,835**	**17,798,835**	**17,798,835**	**17,798,835**	**17,798,835**

General Operating Fund Total Expenditures	152,095,965	Total GOF Expenditures	171,301,854	178,677,522	180,098,717	186,289,373	190,723,683	194,874,106
Transfer to BSF	0		(3,500,000)	0	0	0	0	0
	152,095,965		167,801,854	178,677,522	180,098,717	186,289,373	190,723,683	194,874,106
10% of GOF Expenditures	15,209,597		16,780,185	17,867,752	18,009,872	18,628,937	19,072,368	19,487,411
Reserve Targets:								
Operating Transfer from General Operating Fund	0		3,500,000	0	0	0	0	0
Interest Revenue (Treasurer)	0		0	0	0	0	0	0
Cumulative Budget Stabilization Fund Reserves	14,298,835		17,798,835	17,798,835	17,798,835	17,798,835	17,798,835	17,798,835
Percent of Total General Operating Fund Expenditures	9.4%		10.6%	**10.0%**	9.9%	9.6%	9.3%	9.1%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE									
401-Taxes									
Income	102,010,850	90,299,787	90,299,787	102,252,781	100,330,055	100,285,268	102,052,006	104,990,066	108,016,266
Property	15,642,932	16,063,993	16,177,851	16,561,264	16,670,103	17,167,844	17,614,831	18,044,929	18,444,555
450-Licenses & Permits	2,451,330	2,447,962	2,447,962	2,430,109	2,356,761	2,300,921	2,283,336	2,199,522	2,153,341
501-Federal Grants	0	0	111,000	111,000	0	0	0	0	0
501 American Rescue Plan Act (ARPA) Grant	13,807,431	9,185,000	5,659,707	1,709,164	7,949,637	1,403,512	201,144	0	0
539-State Grants	26,506,055	23,767,903	23,767,903	26,693,438	26,803,371	27,139,424	27,494,071	27,831,824	28,225,966
580-Contribution from Local Units	2,132,816	2,136,193	2,136,193	2,122,504	2,041,932	2,034,754	2,027,608	2,020,490	2,013,404
600-Charges for Services	13,893,919	15,081,939	15,081,939	14,927,777	14,393,232	14,942,811	14,501,230	14,838,988	15,192,973
655-Fines & Forfeitures	1,916,291	2,239,600	2,239,600	2,216,566	2,216,000	2,270,320	2,324,726	2,379,221	2,433,805
664-Investment Income & Rentals	-5,686,985	876,910	876,910	2,289,116	4,002,990	4,119,786	4,008,651	3,706,498	3,480,239
671-Other Revenues	1,155,490	555,484	555,484	389,029	591,250	537,733	319,627	294,707	322,906
695-Other Financing Sources	2,295,462	1,644,280	1,644,280	1,613,108	1,699,634	1,703,892	1,707,003	1,710,701	1,714,934
GENERAL FUND OPERATING Total Revenue	***176,125,592***	***164,299,051***	***160,998,616***	***173,315,856***	***179,054,965***	***173,906,265***	***174,534,233***	***178,016,946***	***181,998,389***
EXPENDITURES									
GENERAL FUND OPERATING (GFGEN)									
701-Personal Services	105,329,860	111,105,800	118,606,164	115,653,982	123,323,990	127,224,398	129,800,431	133,057,196	136,334,921
751-Supplies	1,786,351	1,985,571	2,015,562	2,225,606	2,418,338	2,516,453	2,498,763	2,625,552	2,683,439
800-Other Services and Charges	29,075,321	37,703,857	41,544,218	34,933,662	36,240,918	35,294,083	35,338,007	35,918,893	36,695,037
970-Capital Outlays	1,506,484	816,562	1,095,488	1,200,523	1,018,353	1,273,831	1,212,705	1,154,547	1,165,034
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	2,030,118	2,199,803	6,773,889	2,261,350	5,820,268	3,005,231	3,076,931	3,083,998	2,432,905
995 Appropriation Lapse	0	-4,900,000	-4,900,000	-2,250,000	-5,500,000	-5,600,000	-5,800,000	-5,900,000	-6,000,000
995 Contingent Appropriation	0	2,500,000	0	915,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
995 Parks Subsidy (Maintenance of Effort)	6,333,890	6,827,790	6,827,790	6,827,790	7,655,149	7,718,528	8,037,861	8,238,084	8,417,357
995 Vital Streets	0	0	0	0	0	850,000	850,000	850,000	850,000
995 61st District Court Fund Subsidy	6,033,941	6,033,941	6,033,941	6,033,941	6,200,506	6,316,193	9,774,675	10,195,413	10,795,413
995 Budget Stabilization Fund	0	0	3,500,000	3,500,000	0	0	0	0	0
GENERAL FUND OPERATING Total Expenditures	***152,095,965***	***164,273,324***	***181,497,052***	***171,301,854***	***178,677,522***	***180,098,717***	***186,289,373***	***190,723,683***	***194,874,106***
GF OPERATING REV OVER/(UNDER) EXPENDITURES	24,029,626	25,727	(20,498,436)	2,014,002	377,443	(6,192,452)	(11,755,140)	(12,706,737)	(12,875,717)
Beginning Fund Balance	47,014,235	71,043,862	71,043,862	71,043,862	73,057,864	73,435,307	67,242,855	55,487,715	42,780,978
Ending Fund Balance	**71,043,862**	**71,069,589**	**50,545,426**	**73,057,864**	**73,435,307**	**67,242,855**	**55,487,715**	**42,780,978**	**29,905,261**
	46.7%	43.3%	27.8%	42.6%	41.1%	37.3%	29.8%	22.4%	15.3%
Assigned to Operations - 15% of Total Spending	22,814,395	24,640,999	27,224,558	25,695,278	26,801,628	27,014,808	27,943,406	28,608,552	29,231,116
Unassigned Fund Balance	48,229,467	46,428,590	23,320,868	47,362,586	46,633,678	40,228,047	27,544,309	14,172,425	674,145
Total	71,043,862	71,069,589	50,545,426	73,057,864	73,435,307	67,242,855	55,487,715	42,780,978	29,905,261
Unassigned Fund Balance as a % of Total Expenditures	31.7%	28.3%	12.8%	27.6%	26.1%	22.3%	14.8%	7.4%	0.3%

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 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
401	Taxes	$ 117,000,158	$ 117,453,112	$ 119,666,837	$ 123,034,995	$ 126,460,821
450	Licenses & Permits	$ 2,356,761	$ 2,300,921	$ 2,283,336	$ 2,199,522	$ 2,153,341
501	Federal Grants	$ 7,949,637	$ 1,403,512	$ 201,144	$	$
539	State Grants	$ 26,803,371	$ 27,139,424	$ 27,494,071	$ 27,831,824	$ 28,225,966
580	Contribution from Local Units	$ 2,041,932	$ 2,034,754	$ 2,027,608	$ 2,020,490	$ 2,013,404
600	Charges for Services	$ 14,393,232	$ 14,942,811	$ 14,501,230	$ 14,838,988	$ 15,192,973
655	Fines & Forfeitures	$ 2,216,000	$ 2,270,320	$ 2,324,726	$ 2,379,221	$ 2,433,805
664	Investment Income & Rentals	$ 4,002,990	$ 4,119,786	$ 4,008,651	$ 3,706,498	$ 3,480,239
671	Other Revenues	$ 591,250	$ 537,733	$ 319,627	$ 294,707	$ 322,906
695	Other Financing Sources	$ 1,699,634	$ 1,703,892	$ 1,707,003	$ 1,710,701	$ 1,714,934
Grand Total		**$ 179,054,965**	**$ 173,906,265**	**$ 174,534,233**	**$ 178,016,946**	**$ 181,998,389**

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 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	$ 56,679	$ 58,379	$ 59,547	$ 60,142	$ 60,744
		501	Federal Grants	$ 261,450	$ 188,844	$ 201,144	$	$
		600	Charges for Services	$ 163,317	$ 150,855	$ 152,598	$ 153,486	$ 154,384
		664	Investment Income & Rentals	$ 130,128	$ 134,031	$ 136,712	$ 138,079	$ 139,460
		671	Other Revenues	$ 28,000	$	$	$	$
		695	Other Financing Sources	$ 140,000	$ 140,000	$ 140,000	$ 140,000	$ 140,000
	Executive Office Total			**$ 779,574**	**$ 672,109**	**$ 690,001**	**$ 491,707**	**$ 494,588**
191	Comptroller	600	Charges for Services	$ 350	$ 350	$ 350	$ 350	$ 350
		671	Other Revenues	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
	Comptroller Total			**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ 7,850**
215	Clerk	450	Licenses & Permits	$ 114,000	$ 116,000	$ 124,000	$ 118,000	$ 120,000
		600	Charges for Services	$ 42,500	$ 42,500	$ 42,500	$ 42,500	$ 42,500
		664	Investment Income & Rentals	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
		671	Other Revenues	$	$ 175,000	$	$	$
	Clerk Total			**$ 191,500**	**$ 368,500**	**$ 201,500**	**$ 195,500**	**$ 197,500**
253	Treasurer	401	Taxes	$ 16,655,103	$ 17,152,844	$ 17,599,831	$ 18,029,929	$ 18,429,555
		539	State Grants	$ 319,513	$ 319,513	$ 319,513	$ 319,513	$ 319,513
		600	Charges for Services	$ 20,000	$ 19,000	$ 18,000	$ 17,000	$ 16,000
		655	Fines & Forfeitures	$ 2,000,000	$ 2,050,000	$ 2,100,000	$ 2,150,000	$ 2,200,000
		664	Investment Income & Rentals	$ 3,837,862	$ 3,950,755	$ 3,836,939	$ 3,533,419	$ 3,305,779
		671	Other Revenues	$ 87,000	$ 82,000	$ 77,000	$ 72,000	$ 72,000
	Treasurer Total			**$ 22,919,478**	**$ 23,574,112**	**$ 23,951,283**	**$ 24,121,861**	**$ 24,342,847**
255	Income Tax	401	Taxes	$ 100,330,055	$ 100,285,268	$ 102,052,006	$ 104,990,066	$ 108,016,266
	Income Tax Total			**$ 100,330,055**	**$ 100,285,268**	**$ 102,052,006**	**$ 104,990,066**	**$ 108,016,266**
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	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		450	Licenses & Permits	$ 1,532,656	$ 1,452,181	$ 1,375,932	$ 1,303,686	$ 1,235,234
		501	Federal Grants	$ 6,800,000	$ 300,000	$	$	$
		539	State Grants	$ 25,680,974	$ 26,024,143	$ 26,387,243	$ 26,757,359	$ 27,151,501
		600	Charges for Services	$ 6,827,557	$ 6,493,407	$ 6,621,873	$ 6,752,909	$ 6,887,037
		671	Other Revenues	$ 9,350	$ 9,350	$ 9,350	$ 9,350	$ 9,350
	General Administration Total			**$ 40,865,537**	**$ 34,294,081**	**$ 34,409,398**	**$ 34,838,304**	**$ 35,298,122**
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**

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 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
271	Admin Services Support	671	Other Revenues	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	Admin Services Support Total			**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**
301	Police	450	Licenses & Permits	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500
		539	State Grants	$ 230,200	$ 232,200	$ 232,200	$ 232,200	$ 232,200
		600	Charges for Services	$ 865,909	$ 858,680	$ 894,820	$ 888,171	$ 924,899
		655	Fines & Forfeitures	$ 216,000	$ 220,320	$ 224,726	$ 229,221	$ 233,805
		671	Other Revenues	$ 298,832	$ 99,716	$ 59,606	$ 35,918	$ 60,237
		695	Other Financing Sources	$ 185,946	$ 190,204	$ 193,315	$ 197,013	$ 201,246
	Police Total			**$ 1,811,387**	**$ 1,615,620**	**$ 1,619,167**	**$ 1,597,023**	**$ 1,666,887**
325	Dispatch	580	Contribution from Local Units	$ 2,041,932	$ 2,034,754	$ 2,027,608	$ 2,020,490	$ 2,013,404
	Dispatch Total			**$ 2,041,932**	**$ 2,034,754**	**$ 2,027,608**	**$ 2,020,490**	**$ 2,013,404**
336	Fire	501	Federal Grants	$ 888,187	$ 914,668	$	$	$
		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			**$ 1,783,754**	**$ 1,814,302**	**$ 904,875**	**$ 886,738**	**$ 900,697**
448	Street Lighting	600	Charges for Services	$ 3,115,753	$ 3,209,226	$ 3,305,501	$ 3,404,667	$ 3,506,808
		671	Other Revenues	$ 37,147	$ 38,261	$ 39,409	$ 40,592	$ 41,809
	Street Lighting Total			**$ 3,152,900**	**$ 3,247,487**	**$ 3,344,910**	**$ 3,445,259**	**$ 3,548,617**
533	Stormwater	450	Licenses & Permits	$ 231,330	$ 242,897	$ 255,041	$ 267,793	$ 281,183
		600	Charges for Services	$ 71,945	$ 75,542	$ 79,319	$ 83,286	$ 87,450
	Stormwater Total			**$ 303,275**	**$ 318,439**	**$ 334,360**	**$ 351,079**	**$ 368,633**
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	671	Other Revenues	$ 82,674	$ 85,154	$ 86,006	$ 88,586	$ 91,244
	Our Community's Children Total			**$ 82,674**	**$ 85,154**	**$ 86,006**	**$ 88,586**	**$ 91,244**
701	Planning	450	Licenses & Permits	$ 407,596	$ 416,964	$ 454,316	$ 435,401	$ 441,680
		600	Charges for Services	$ 574,633	$ 1,298,904	$ 506,237	$ 528,209	$ 514,799
		695	Other Financing Sources	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	Planning Total			**$ 987,229**	**$ 1,720,868**	**$ 965,553**	**$ 968,610**	**$ 961,479**
733	Code Compliance	600	Charges for Services	$ 2,329,835	$ 2,399,731	$ 2,471,722	$ 2,545,874	$ 2,622,251
		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			**$ 3,698,670**	**$ 3,768,571**	**$ 3,840,566**	**$ 3,914,723**	**$ 3,991,105**
Grand Total				**$ 179,054,965**	**$ 173,906,265**	**$ 174,534,233**	**$ 178,016,946**	**$ 181,998,389**

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 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
701	Personnel Services	$ 123,323,990	$ 127,224,398	$ 129,800,431	$ 133,057,196	$ 136,334,921
751	Supplies	$ 2,418,338	$ 2,516,453	$ 2,498,763	$ 2,625,552	$ 2,683,439
800	Other Services and Charges	$ 36,240,918	$ 35,294,083	$ 35,338,007	$ 35,918,893	$ 36,695,037
970	Capital Outlays	$ 1,018,353	$ 1,273,831	$ 1,212,705	$ 1,154,547	$ 1,165,034
995	Other Financing	$ 15,675,923	$ 13,789,952	$ 17,439,467	$ 17,967,495	$ 17,995,675
Grand Total		**$ 178,677,522**	**$ 180,098,717**	**$ 186,289,373**	**$ 190,723,683**	**$ 194,874,106**

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 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
101	City Commission	701	Personnel Services	$ 634,073	$ 666,336	$ 682,740	$ 699,963	$ 719,568
		751	Supplies	$ 500	$ 500	$ 500	$ 500	$ 500
		800	Other Services and Charges	$ 51,270	$ 51,818	$ 52,842	$ 53,909	$ 54,548
		970	Capital Outlays	$	$	$ 4,000	$	$ 4,000
	City Commission Total			**$ 685,843**	**$ 718,654**	**$ 740,082**	**$ 754,372**	**$ 778,616**
172	Executive Office	701	Personnel Services	$ 2,269,449	$ 2,180,709	$ 2,270,460	$ 2,333,855	$ 2,412,464
		751	Supplies	$ 15,079	$ 14,842	$ 16,853	$ 15,866	$ 15,878
		800	Other Services and Charges	$ 821,563	$ 830,784	$ 855,742	$ 878,763	$ 897,856
		970	Capital Outlays	$ 10,375	$ 6,375	$ 21,375	$ 6,375	$ 17,375
	Executive Office Total			**$ 3,116,466**	**$ 3,032,710**	**$ 3,164,430**	**$ 3,234,859**	**$ 3,343,573**
191	Comptroller	701	Personnel Services	$ 1,977,805	$ 2,083,615	$ 2,190,000	$ 2,271,387	$ 2,353,839
		751	Supplies	$ 31,257	$ 31,257	$ 31,257	$ 31,257	$ 31,257
		800	Other Services and Charges	$ 1,004,665	$ 1,033,430	$ 1,062,653	$ 1,094,038	$ 1,127,334
		970	Capital Outlays	$ 9,000	$ 17,000	$ 9,000	$ 9,000	$ 9,000
	Comptroller Total			**$ 3,022,727**	**$ 3,165,302**	**$ 3,292,910**	**$ 3,405,682**	**$ 3,521,430**
212	Fiscal Services	701	Personnel Services	$ 1,641,948	$ 1,728,453	$ 1,801,050	$ 1,872,521	$ 1,936,147
		751	Supplies	$ 7,750	$ 14,500	$ 19,500	$ 7,750	$ 7,750
		800	Other Services and Charges	$ 1,266,132	$ 1,282,063	$ 1,147,518	$ 776,472	$ 794,496
		970	Capital Outlays	$ 9,500	$ 9,500	$ 2,000	$ 2,000	$ 2,000
	Fiscal Services Total			**$ 2,925,330**	**$ 3,034,516**	**$ 2,970,068**	**$ 2,658,743**	**$ 2,740,393**
215	Clerk	701	Personnel Services	$ 1,642,986	$ 1,726,251	$ 1,610,641	$ 1,823,433	$ 1,860,669
		751	Supplies	$ 68,700	$ 96,200	$ 53,700	$ 96,200	$ 68,700
		800	Other Services and Charges	$ 991,385	$ 1,121,088	$ 835,274	$ 1,175,561	$ 1,030,883
		970	Capital Outlays	$ 12,000	$ 12,000	$ 12,000	$ 32,000	$ 12,000
	Clerk Total			**$ 2,715,071**	**$ 2,955,539**	**$ 2,511,615**	**$ 3,127,194**	**$ 2,972,252**
233	Purchasing	701	Personnel Services	$ 458,276	$ 496,602	$ 515,616	$ 532,644	$ 549,216
		751	Supplies	$ 13,500	$ 13,500	$ 13,500	$ 13,500	$ 13,500
		800	Other Services and Charges	$ 164,301	$ 169,428	$ 175,053	$ 180,806	$ 186,177
		970	Capital Outlays	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
	Purchasing Total			**$ 638,077**	**$ 681,530**	**$ 706,169**	**$ 728,950**	**$ 750,893**
253	Treasurer	701	Personnel Services	$ 1,899,055	$ 2,001,912	$ 2,086,938	$ 2,162,087	$ 2,246,330
		751	Supplies	$ 16,500	$ 16,800	$ 17,100	$ 17,400	$ 17,700
		800	Other Services and Charges	$ 658,787	$ 676,013	$ 697,856	$ 719,561	$ 775,041
		970	Capital Outlays	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500
	Treasurer Total			**$ 2,586,842**	**$ 2,707,225**	**$ 2,814,394**	**$ 2,911,548**	**$ 3,051,571**
255	Income Tax	701	Personnel Services	$ 2,124,848	$ 2,218,713	$ 2,296,386	$ 2,360,424	$ 2,442,968
		751	Supplies	$ 40,150	$ 47,150	$ 44,150	$ 51,150	$ 48,150
		800	Other Services and Charges	$ 842,418	$ 817,056	$ 816,495	$ 806,026	$ 794,348
		970	Capital Outlays	$ 11,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
	Income Tax Total			**$ 3,018,416**	**$ 3,097,919**	**$ 3,172,031**	**$ 3,232,600**	**$ 3,300,466**

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 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
257	Assessor	701	Personnel Services	$ 1,829,307	$ 1,961,892	$ 2,041,331	$ 2,113,626	$ 2,198,045
		751	Supplies	$ 22,950	$ 23,475	$ 24,000	$ 24,525	$ 24,500
		800	Other Services and Charges	$ 567,884	$ 578,675	$ 557,538	$ 578,724	$ 587,109
		970	Capital Outlays	$ 109,350	$ 11,400	$ 11,400	$ 12,350	$ 11,400
	Assessor Total			**$ 2,529,491**	**$ 2,575,442**	**$ 2,634,269**	**$ 2,729,225**	**$ 2,821,054**
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	$ 4,808,626	$ 3,143,479	$ 2,613,630	$ 2,634,279	$ 2,655,241
		995	Other Financing	$ 20,467,468	$ 18,647,131	$ 22,462,164	$ 23,312,650	$ 23,438,087
	General Administration Total			**$ 25,289,794**	**$ 21,804,310**	**$ 25,089,494**	**$ 25,960,629**	**$ 26,107,028**
266	Attorney	701	Personnel Services	$ 3,009,142	$ 3,199,369	$ 3,353,679	$ 3,449,447	$ 3,562,084
		751	Supplies	$ 55,750	$ 55,750	$ 55,750	$ 55,750	$ 55,750
		800	Other Services and Charges	$ 362,928	$ 372,432	$ 383,499	$ 394,577	$ 404,508
		970	Capital Outlays	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500
	Attorney Total			**$ 3,442,320**	**$ 3,642,051**	**$ 3,807,428**	**$ 3,914,274**	**$ 4,036,842**
267	Communications	701	Personnel Services	$ 840,394	$ 881,459	$ 915,085	$ 944,792	$ 980,764
		751	Supplies	$ 2,754	$ 2,754	$ 2,754	$ 2,754	$ 2,754
		800	Other Services and Charges	$ 256,004	$ 259,495	$ 263,228	$ 267,024	$ 270,061
		970	Capital Outlays	$ 10,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
	Communications Total			**$ 1,109,652**	**$ 1,146,208**	**$ 1,183,567**	**$ 1,217,070**	**$ 1,256,079**
268	311 Customer Service	701	Personnel Services	$ 144,108	$ 153,780	$ 164,688	$ 175,780	$ 181,416
		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			**$ 201,758**	**$ 211,430**	**$ 222,338**	**$ 233,430**	**$ 239,066**
270	Human Resources	701	Personnel Services	$ 2,081,071	$ 2,196,073	$ 2,287,181	$ 2,361,730	$ 2,447,771
		751	Supplies	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
		800	Other Services and Charges	$ 1,440,720	$ 1,396,604	$ 1,434,211	$ 1,492,532	$ 1,479,113
		970	Capital Outlays	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000
	Human Resources Total			**$ 3,558,791**	**$ 3,629,677**	**$ 3,758,392**	**$ 3,891,262**	**$ 3,963,884**
271	Admin Services Support	701	Personnel Services	$ 918,164	$ 959,775	$ 998,283	$ 1,030,829	$ 1,065,829
		751	Supplies	$ 16,000	$ 26,200	$ 8,200	$ 8,200	$ 26,200
		800	Other Services and Charges	$ 779,403	$ 597,301	$ 606,071	$ 613,626	$ 617,650
	Admin Services Support Total			**$ 1,713,567**	**$ 1,583,276**	**$ 1,612,554**	**$ 1,652,655**	**$ 1,709,679**
301	Police	701	Personnel Services	$ 53,033,023	$ 54,651,536	$ 55,576,511	$ 56,927,427	$ 58,247,759
		751	Supplies	$ 1,184,940	$ 1,160,216	$ 1,170,266	$ 1,221,785	$ 1,259,364
		800	Other Services and Charges	$ 9,316,066	$ 9,539,181	$ 9,966,637	$ 10,276,854	$ 10,556,918
		970	Capital Outlays	$ 195,500	$ 222,601	$ 229,281	$ 236,158	$ 243,244
		995	Other Financing	($ 1,000,000)	($ 1,000,000)	($ 1,000,000)	($ 1,000,000)	($ 1,000,000)
	Police Total			**$ 62,729,529**	**$ 64,573,534**	**$ 65,942,695**	**$ 67,662,224**	**$ 69,307,285**

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 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
308	Oversight & Public Accountability	701	Personnel Services	$ 434,045	$ 452,816	$ 469,610	$ 480,768	$ 498,339
		751	Supplies	$ 4,000	$ 3,500	$ 4,000	$ 3,490	$ 4,000
		800	Other Services and Charges	$ 1,321,061	$ 1,248,898	$ 1,296,253	$ 1,254,396	$ 1,256,750
		970	Capital Outlays	$ 2,000	$ 2,000	$ 5,000	$	$ 2,000
	Oversight & Public Accountability Total			**$ 1,761,106**	**$ 1,707,214**	**$ 1,774,863**	**$ 1,738,654**	**$ 1,761,089**
325	Dispatch	701	Personnel Services	$ 6,032,344	$ 6,296,008	$ 6,526,388	$ 6,734,488	$ 6,995,250
		751	Supplies	$ 20,375	$ 35,986	$ 37,066	$ 38,178	$ 39,323
		800	Other Services and Charges	$ 461,136	$ 469,797	$ 482,738	$ 500,053	$ 516,415
		970	Capital Outlays	$ 8,060	$ 8,302	$ 8,551	$ 8,808	$ 9,072
	Dispatch Total			**$ 6,521,915**	**$ 6,810,093**	**$ 7,054,743**	**$ 7,281,527**	**$ 7,560,060**
336	Fire	701	Personnel Services	$ 34,336,739	$ 34,931,705	$ 35,223,983	$ 35,681,851	$ 36,191,811
		751	Supplies	$ 306,610	$ 344,642	$ 353,964	$ 373,695	$ 386,760
		800	Other Services and Charges	$ 4,952,885	$ 5,308,870	$ 5,518,911	$ 5,733,722	$ 5,955,751
		970	Capital Outlays	$ 524,612	$ 876,660	$ 800,238	$ 739,100	$ 744,262
		995	Other Financing	$ 168,092	$ 200,439	$ 232,802	$ 8,119	$ 8,525
	Fire Total			**$ 40,288,938**	**$ 41,662,316**	**$ 42,129,898**	**$ 42,536,487**	**$ 43,287,109**
448	Street Lighting	701	Personnel Services	$ 1,505,446	$ 1,574,243	$ 1,627,460	$ 1,671,276	$ 1,727,058
		751	Supplies	$ 476,723	$ 491,025	$ 505,756	$ 520,929	$ 536,556
		800	Other Services and Charges	$ 3,322,973	$ 3,432,804	$ 3,541,901	$ 3,654,327	$ 3,768,013
		970	Capital Outlays	$ 24,500	$ 25,235	$ 25,992	$ 26,772	$ 27,575
	Street Lighting Total			**$ 5,329,642**	**$ 5,523,307**	**$ 5,701,109**	**$ 5,873,304**	**$ 6,059,202**
533	Stormwater	701	Personnel Services	$ 829,922	$ 865,105	$ 895,430	$ 925,873	$ 959,749
		751	Supplies	$ 12,250	$ 12,344	$ 12,440	$ 12,540	$ 12,642
		800	Other Services and Charges	$ 1,261,306	$ 1,458,408	$ 1,478,130	$ 1,236,487	$ 1,333,219
		970	Capital Outlays	$ 31,156	$ 10,458	$ 10,568	$ 10,684	$ 10,806
		995	Other Financing	$ 35,530	$ 37,307	$ 39,172	$ 41,131	$ 43,188
	Stormwater Total			**$ 2,170,164**	**$ 2,383,622**	**$ 2,435,740**	**$ 2,226,715**	**$ 2,359,604**
694	Community Development Services	701	Personnel Services	$ 401,485	$ 428,155	$ 457,380	$ 484,785	$ 507,372
		751	Supplies	$ 7,600	$ 5,000	$ 5,000	$ 5,000	$ 5,000
		800	Other Services and Charges	$ 117,496	$ 119,496	$ 121,496	$ 123,496	$ 125,496
		970	Capital Outlays	$ 3,000	$	$	$	$
	Community Development Services Total			**$ 529,581**	**$ 552,651**	**$ 583,876**	**$ 613,281**	**$ 637,868**
698	Our Community's Children	701	Personnel Services	$ 222,183	$ 230,055	$ 234,507	$ 238,323	$ 244,035
		751	Supplies	$ 500	$ 5,843	$ 7,519	$ 9,075	$ 10,627
		800	Other Services and Charges	$ 95,322	$ 97,377	$ 99,393	$ 101,541	$ 103,617
		970	Capital Outlays	$ 7,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600
	Our Community's Children Total			**$ 325,405**	**$ 336,875**	**$ 345,019**	**$ 352,539**	**$ 361,879**

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 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
701	Planning	701	Personnel Services	$ 1,788,113	$ 1,877,485	$ 1,952,881	$ 2,018,591	$ 2,093,982
		751	Supplies	$ 29,000	$ 29,500	$ 30,000	$ 30,500	$ 31,000
		800	Other Services and Charges	$ 467,463	$ 486,875	$ 503,176	$ 520,523	$ 534,371
		970	Capital Outlays	$ 9,400	$ 10,200	$ 11,200	$ 9,200	$ 10,200
		995	Other Financing	$ 4,833	$ 5,075	$ 5,329	$ 5,595	$ 5,875
	Planning Total			**$ 2,298,809**	**$ 2,409,135**	**$ 2,502,586**	**$ 2,584,409**	**$ 2,675,428**
728	Economic Development	701	Personnel Services	$ 267,691	$ 282,857	$ 298,370	$ 312,092	$ 327,125
		751	Supplies	$ 950	$ 969	$ 988	$ 1,008	$ 1,028
		800	Other Services and Charges	$ 239,890	$ 112,402	$ 115,126	$ 117,871	$ 120,233
	Economic Development Total			**$ 508,531**	**$ 396,228**	**$ 414,484**	**$ 430,971**	**$ 448,386**
733	Code Compliance	701	Personnel Services	$ 3,000,173	$ 3,177,294	$ 3,321,633	$ 3,447,004	$ 3,583,131
		751	Supplies	$ 32,000	$ 32,000	$ 32,000	$ 32,000	$ 32,000
		800	Other Services and Charges	$ 622,584	$ 643,659	$ 665,986	$ 687,075	$ 703,239
		970	Capital Outlays	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
		995	Other Financing	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
	Code Compliance Total			**$ 4,159,757**	**$ 4,357,953**	**$ 4,524,619**	**$ 4,671,079**	**$ 4,823,370**
907	Appropriation Lapse (Long Term Debt Department)	995	Other Financing	($ 4,500,000)	($ 4,600,000)	($ 4,800,000)	($ 4,900,000)	($ 5,000,000)
	Long Term Debt Total			**($ 4,500,000)**	**($ 4,600,000)**	**($ 4,800,000)**	**($ 4,900,000)**	**($ 5,000,000)**
Grand Total				**$ 178,677,522**	**$ 180,098,717**	**$ 186,289,373**	**$ 190,723,683**	**$ 194,874,106**

DEPARTMENT 261 - GENERAL ADMINISTRATION - REVENUES

	INTERGOVERNMENTAL REVENUES	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FORECAST FY25	FY25	FY27	FY28
261/2550/1010/4390	Cannabis State Excise Tax Distribution	523,345	523,345	881,300	630,698	599,163	581,188	563,752	563,752
261/2000/1010/5741	State Shared Revenues	19,052,248	19,052,248	21,673,002	22,041,443	22,416,148	22,797,222	23,184,775	23,578,916
261/2000/1010/5741	CVTRS Revenues & Internet Sales Tax	3,122,374	3,122,374	3,008,833	3,008,833	3,008,833	3,008,833	3,008,833	3,008,833
	INTERGOVERNMENTAL REVENUES SUBTOTAL:	**$ 22,697,967**	**$ 22,697,967**	**$ 25,563,135**	**$ 25,680,974**	**$ 26,024,144**	**$ 26,387,243**	**$ 26,757,360**	**$ 27,151,501**

	CHARGES FOR SERVICES	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FORECAST FY25	FY26	FY27	FY28
261/1020/1010/4770	Cable Consent Fees	1,617,590	1,617,590	1,617,590	1,532,656	1,452,181	1,375,932	1,303,686	1,235,234
261/2000/1010/6260	Steam Franchise	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000
261/8000/1010/6260	One North Division	54,513	54,513	54,513	55,467	56,437	57,425	58,430	59,927
	CHARGES FOR SERVICES SUBTOTAL:	**$ 1,735,103**	**$ 1,735,103**	**$ 1,735,103**	**$ 1,651,123**	**$ 1,571,618**	**$ 1,496,357**	**$ 1,425,116**	**$ 1,358,161**

	OTHER REVENUE	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FORECAST FY25	FY26	FY27	FY28
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	15,000	15,000	15,000	15,000	15,000	15,000
261/2000/1010/5280	American Rescue Plan Funding	9,185,000	9,185,000	500,000	6,800,000	300,000	-	-	-
	OTHER REVENUE SUBTOTAL:	**$ 9,212,350**	**$ 9,212,350**	**$ 524,350**	**$ 6,824,350**	**$ 324,350**	**$ 24,350**	**$ 24,350**	**$ 24,350**

	OTHER FINANCING SOURCES	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FORECAST FY25	FY26	FY27	FY28
261/2000/1010/6340	Contributions from Other Funds A87	7,757,886	7,757,886	7,757,886	7,347,890	7,025,547	7,166,057	7,309,381	7,455,573
261/2000/1010/6340	CD Grants A87	(314,154)	(314,154)	(314,154)	(299,555)	(305,547)	(311,659)	(317,892)	(324,250)
261/2000/1010/6340	MI Justice Training Grant A87	(1,699)	(1,699)	(1,699)	(4,620)	(4,712)	(4,806)	(4,902)	(5,000)
261/2000/1010/6340	Property Mgt-Receivership A87	(425)	(425)	(425)	(558)	(569)	(580)	(592)	(604)
261/2000/1010/6340	Drug Law Enforcement Grant A87	(11,032)	(11,032)	(11,032)	(12,280)	(12,526)	(12,777)	(13,033)	(13,294)
261/2000/1010/6340	Transformation Fund A87	(564)	(564)	(564)	(692)	(706)	(720)	(734)	(749)
261/2000/1010/6340	Belknap Ice Arena A87	(14,817)	(14,817)	(14,817)	(17,701)	(18,055)	(18,416)	(18,784)	(19,160)
261/2000/1010/6340	GR Building Authority A87	(5,430)	(5,430)	(5,430)	(2,511)	(2,561)	(2,612)	(2,664)	(2,717)
261/2000/1010/6340	Uptown Business Improvement District A-87	(4,116)	(4,116)	(4,116)	(15,315)	(15,621)	(15,933)	(16,252)	(16,577)
261/2000/1010/6340	Corridor Improvement Authorities	(34,954)	(34,954)	(34,954)	(38,309)	(39,075)	(39,857)	(40,654)	(41,467)
261/2000/1010/6340	Historical Commission A87	(2,234)	(2,234)	(2,234)	(2,675)	(2,729)	(2,784)	(2,840)	(2,897)
261/2000/1010/6340	Michigan Indigent Defense Commission	(35,438)	(35,438)	(35,438)	(72,544)	(73,995)	(75,475)	(76,985)	(78,525)
261/2000/1010/6340	Other Grants A87	(33,352)	(33,352)	(33,352)	(29,244)	(29,829)	(30,425)	(31,033)	(31,654)
261/2000/1010/6340	Police Grant A87	(55,799)	(55,799)	(55,799)	(53,464)	(54,533)	(55,624)	(56,736)	(57,871)
261/2000/1010/6340	Fire Grant A87	(13,337)	(13,337)	(13,337)	(3,106)	(3,168)	(3,231)	(3,296)	(3,362)
261/2000/1010/6340	Vital Streets - Non-Bond - A-87	(52,812)	(52,812)	(52,812)	(55,487)	(56,597)	(57,729)	(58,884)	(60,062)
261/2000/1010/6340	Vital Streets - Operating - A-87	(4,014)	(4,014)	(4,014)	(4,933)	(5,032)	(5,133)	(5,236)	(5,341)
261/2000/1010/6340	Major Streets - A-87	(7,122)	(7,122)	(7,122)	(3,247)	(3,312)	(3,378)	(3,446)	(3,515)
261/2000/1010/6340	Major Streets-Vital Streets	(14,110)	(14,110)	(14,110)	(16,297)	(16,623)	(16,955)	(17,294)	(17,640)
261/2000/1010/6340	Local Streets-Vital Streets	(6,391)	(6,391)	(6,391)	(6,262)	(6,387)	(6,515)	(6,645)	(6,778)
	OTHER FINANCING SOURCES SUBTOTAL:	**$ 7,146,086**	**$ 7,146,086**	**$ 7,146,086**	**$ 6,709,090**	**$ 6,373,970**	**$ 6,501,448**	**$ 6,631,479**	**$ 6,764,110**
	GRAND TOTAL:	**$ 40,791,506**	**$ 40,791,506**	**$ 34,968,674**	**$ 40,865,537**	**$ 34,294,082**	**$ 34,409,398**	**$ 34,838,305**	**$ 35,298,122**

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

PERSONAL SERVICES		PERSONAL SERVICES	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FY25	FORECAST FY26	FY27	FY28
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		SUPPLIES	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FY25	FORECAST FY26	FY27	FY28
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		OTHER SERVICES & CHARGES	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FY25	FORECAST FY26	FY27	FY28
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	18,231	20,000	20,000	20,000	20,000	20,000
261/1020/1010	8010	Act 425 / Walker Industrial	25,000	25,000	40,000	50,000	50,000	50,000	50,000	50,000
261/1020/1010	8010	New Community Transformation Fund	-	-	-	100,000	-	-	-	-
261/1020/1010	8010	Artist Village Housing Project	-	-	-	150,000	-	-	-	-
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	683,901	690,740	697,647	704,624	711,670
261/1020/1010	8010	Music Licensing	6,707	6,707	7,250	7,250	7,468	7,692	7,922	8,160
261/1020/1010	8010	Grand Rapids Sister Cities	18,000	18,000	18,000	21,000	21,000	21,000	21,000	21,000
261/1020/1010	8010	Independent Financial Audit	140,000	155,000	162,184	169,000	174,070	179,292	184,671	190,211
261/1020/1010	8010	Right Place - General Support	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
261/1020/1010	8010	Mayor's Innovation Project	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
261/1020/1010	8010	SAFE Initiative	100,000	140,000	140,000	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
261/1000/1010	8010	NOBL for Belknap Lookout Neighborhood	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
261/1020/1010	8010	Support for Master Plan	250,000	561,434	561,434	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	Third Ward Equity	1,000,000	1,000,000	1,000,000	1,140,000	-	-	-	-
261/1020/1010	8010	Community Engagement (Survey & Support)	30,000	30,000	30,000	-	-	-	-	-
261/1020/1010	8010	MDOT Signs 131 (Frnaklin St. Renaming)	25,000	25,000	25,000	-	-	-	-	-
261/1020/1010	8010	African and Black Expo	50,000	50,000	50,000	50,000	-	-	-	-
261/1020/1010	8010	North Quarter CIA Economic Recovery & Public Safety	150,000	150,000	150,000	-	-	-	-	-
261/1020/1010	8010	ArtPrize 2.0	-	-	-	100,000	100,000	100,000	100,000	100,000
261/1020/1010	8010	Rewnewable Energy Credits	-	-	-	250,000	250,000	-	-	-
261/1020/1010	8010	Children's Advocacy Center Donation	60,000	60,000	60,000	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	84,000	84,000	84,000
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 ACFR	900	900	900	900	900	900	900	900
261/1020/1010	9580	Grand Valley Metro Council / GRETS	125,000	125,000	140,000	140,000	140,000	140,000	140,000	140,000
261/1020/1010	9580	Michigan Municipal League	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
261/1020/1010	9580	National League of Cities	12,000	12,000	12,500	12,500	12,500	12,500	12,500	12,500
261/1020/1010	9580	U.S. Conference of Mayors	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
261/1020/1010	9580	West MI Regional Planning	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
261/1020/1010	9430	Emergency Operations Center Subsidy	10,266	10,266	10,266	11,701	12,239	12,665	13,164	13,542
261/1020/1010	9460	Engineering Non-Project Costs	275,400	275,400	285,000	290,700	296,514	302,444	308,493	314,663
261/2000/1010	8010	Michigan Municipal Services Authority (MMSA) CGI Administration Fee	70,000	70,000	70,000	70,000	75,000	75,000	75,000	75,000
261/2000/1010	8010	American Rescue Plan Initiatives	5,200,000	4,008,827	500,000	300,000	300,000	-	-	-
261/2000/1010	8010	Participatory Budgeting (ARPA)	-	2,000,000	-	-	-	-	-	-
261/6000/1010	8010	Promotional and Advertising	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
261/8000/1010	8400	One North Division (Secretary of State)	25,249	25,249	25,249	27,474	28,848	30,290	31,805	33,395
		OTHER SERVICES & CHARGES SUBTOTAL:	**$ 9,070,852**	**$ 10,246,113**	**$ 4,787,344**	**$ 4,808,626**	**$ 3,143,479**	**$ 2,613,630**	**$ 2,634,279**	**$ 2,655,241**

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

APPROPRIATION LAPSE		APPROPRIATION LAPSE	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FY25	FORECAST FY26	FY27	FY28
907/2010/1010	9959	Appropriation Lapse	(3,900,000)	(3,900,000)	(2,250,000)	(4,500,000)	(4,600,000)	(4,800,000)	(4,900,000)	(5,000,000)
		APPROPRIATION LAPSE SUBTOTAL:	**$ (3,900,000)**	**$ (3,900,000)**	**$ (2,250,000)**	**$ (4,500,000)**	**$ (4,600,000)**	**$ (4,800,000)**	**$ (4,900,000)**	**$ (5,000,000)**

SUBSIDIES/TRANSFERS OUT		SUBSIDIES/TRANSFERS OUT	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FY25	FORECAST FY26	FY27	FY28
261/1020/1010	9955	ATPA Grant Match	265,020	265,020	265,020	288,450	293,901	297,726	302,866	308,318
261/1020/1010	9955	2021 COPS Grant Match	-	-	-	276,178	390,570	420,028	663,288	-
261/1020/1010	9955	Grant Match for District Court	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
261/1020/1010	9955	Budget Stabilization Fund	-	-	3,500,000					
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	500,000	500,000	500,000	500,000	500,000
261/3000/1010	9951	61st District Court Fund	6,033,941	6,033,941	6,033,941	6,200,506	6,316,193	9,774,675	10,195,413	10,795,413
261/3000/1010	9951	Contingent Transfers Out to Non-GOF Operating Funds	-	915,000	915,000	-	-	-	-	-
261/3000/1010	9951	MIDC Fund Local Share Requirement	120,547	120,547	120,547	125,185	129,939	134,874	139,999	139,999
261/3000/1010	9951	Subsidy to Economic Development to Support Operations	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
261/3000/1010	9951	Subsidy to Property Management to Support Operations	160,000	160,000	160,000	160,000	160,000	140,000	110,000	110,000
261/3000/1010	9951	Parks Maintenance of Effort	6,827,790	6,827,790	6,827,790	7,655,149	7,718,528	8,037,861	8,238,084	8,417,357
261/3000/1010	9953	Fire Department Land Acquisitions	-	-	-	3,000,000	-	-	-	-
261/3000/1010	9955	Transfer Out to Vital Streets	-	-	-	-	850,000	850,000	850,000	850,000
261/4000/1010	9951	Contingent Account	2,500,000	1,585,000	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
		SUBSIDIES/TRANSFERS OUT SUBTOTAL:	**$ 16,930,365**	**$ 16,930,365**	**$ 18,845,365**	**$ 20,467,468**	**$ 18,647,131**	**$ 22,462,164**	**$ 23,312,650**	**$ 23,438,087**

	FY23 ADOPTED	FY23 AMENDED	FY23 ESTIMATE	FY24 REQUEST	FY25	FORECAST FY26	FY27	FY28
GRAND TOTAL:	***$ 22,114,917***	***$ 23,290,178***	***$ 21,396,409***	***$ 20,789,794***	***$ 17,204,310***	***$ 20,289,494***	***$ 21,060,629***	***$ 21,107,028***

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.

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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Revenues	223,413	0	54,417	66,797	0	0	0	0	0
580-Contribution from Local Units	0	1,063,534	1,063,534	1,063,533	4,235,552	2,803,423	28,409	109,317	51,651
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-1,294,050	0	0	0	0	0	0	0	0
671-Other Revenues	1,240,583	1,571,208	1,571,208	1,571,208	1,566,480	1,557,982	1,549,613	1,541,368	1,533,248
695-Other Financing Sources	5,885,242	8,487,256	12,672,444	10,137,256	10,475,506	7,416,532	8,019,846	6,929,536	7,990,593
Capital Improvement Total Revenues	**6,055,188**	**11,121,998**	**15,361,603**	**12,838,794**	**16,277,538**	**11,777,937**	**9,597,868**	**8,580,221**	**9,575,492**
Expenditures									
701-Personal Services	3,299	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	360,010	571,208	571,208	571,208	566,480	557,982	549,613	541,368	533,248
970-Capital Outlays	4,289,469	10,550,790	14,790,395	9,390,131	15,711,058	11,219,955	9,048,255	8,038,853	9,042,244
995-Other Financing	103,516	0	0	0	0	0	0	0	0
Capital Improvement Total Expenditures	**4,756,294**	**11,121,998**	**15,361,603**	**9,961,339**	**16,277,538**	**11,777,937**	**9,597,868**	**8,580,221**	**9,575,492**
Capital Improvement NET INCOME (LOSS)	**1,298,894**	**0**	**0**	**2,877,455**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**15,807,910**	**17,106,804**	**17,106,804**	**17,106,804**	**19,984,259**	**19,984,259**	**19,984,259**	**19,984,259**	**19,984,259**
Ending Fund Balance	**17,106,804**	**17,106,804**	**17,106,804**	**19,984,259**	**19,984,259**	**19,984,259**	**19,984,259**	**19,984,259**	**19,984,259**
Summary of Reserves									
Ending Fund Balance	17,106,804	17,106,804	17,106,804	19,984,259	19,984,259	19,984,259	19,984,259	19,984,259	19,984,259
Assigned to Capital Projects	-17,106,804	-17,106,804	-17,106,804	-19,984,259	-19,984,259	-19,984,259	-19,984,259	-19,984,259	-19,984,259
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
FY2024 FINAL FISCAL PLAN
CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
228	Information Technology	4010CABLA	GRIN - Cable Grant Project	8010	Contractual Services	$ 129,435	$ 127,493	$ 125,581	$ 123,697	$ 121,842
		4010CABLB	HETA - Cable Grant Project	8010	Contractual Services	$ 123,809	$ 121,952	$ 120,123	$ 118,321	$ 116,546
		4010CABLC	KETA - Cable Grant Project	8010	Contractual Services	$ 125,666	$ 123,781	$ 121,924	$ 120,095	$ 118,294
		4010CABLD	GRTV - Cable Grant Project	8010	Contractual Services	$ 125,666	$ 123,781	$ 121,924	$ 120,095	$ 118,294
		4010CABLE	GRTV2 - Cable Grant Project	8010	Contractual Services	$ 61,904	$ 60,975	$ 60,061	$ 59,160	$ 58,272
	Information Technology Total					**$ 566,480**	**$ 557,982**	**$ 549,613**	**$ 541,368**	**$ 533,248**
265	Facilities Management	401015062	Calder Plaza	9750	Building	$ 1,855,000	$ 2,226,000	$	$	$ 139,220
		401015065	Repairs to 61st DC Facility	9750	Building	$ 400,000	$ 500,000	$ 600,000	$ 615,000	$ 630,375
		401021012	Roof replacements at various fire stations	9750	Building	$ 600,000	$	$	$	$
		401021043	City/Country HVAC Phase II	9750	Building	$ 1,929,581	$ 1,556,396	$	$	$
		401022011	Annual concrete replacement	9750	Building	$ 145,000	$	$	$	$ 220,000
		401023002	Roof restoration of the East building at the CARC	9750	Building	$ 201,250	$	$	$	$
		401023004	Parking lot expansion at the Community Archives facility	9750	Building	$ 152,500	$	$	$	$
		401023005	ADA accessibility improvements at the City / County Complex	9750	Building	$ 987,000	$	$	$	$
		401023006	Exterior facade repairs at various fire stations	9750	Building	$	$ 50,000	$ 50,000	$	$
		401023007	Ground floor fitness addition to Burton/Leonard/Kzoo Fire	9750	Building	$	$	$	$ 1,000,000	$
		401023008	Various Fire Station Office Remodel	9750	Building	$	$	$	$	$ 420,000
		TEMP17069	Terrazzo restoration at the City / County Complex	9750	Building	$	$	$	$ 294,654	$
		401024002	Heat pump replacement at the Police Admin facility	9750	Building	$ 72,500	$	$	$	$
		401024003	HVAC air handling unit replacement at the Westside Complex	9750	Building	$ 133,109	$ 220,000	$ 188,283	$ 167,329	$ 192,084
		401024004	Interior renovations at the Paul I. Phillips facility	9750	Building	$ 199,378	$ 220,000	$ 229,796	$ 168,538	$ 204,608
		401024005	Electrical substation and switch gear replacement-City Hall	9750	Building	$ 1,298,500	$	$	$	$
		401024006	Exterior facade repairs at Lagrave, Chester, Bridge	9750	Building	$ 522,260	$	$	$	$ 177,988
		TEMP22006	Various mechanical systems replacements	9750	Building	$	$ 100,000	$	$	$
		TEMP22010	Twin elevator controls and cab upgrades at the Police Admin	9750	Building	$	$ 813,560	$	$	$
		TEMP22012	HVAC replacements at 660 Market	9750	Building	$	$ 274,000	$	$	$
		TEMP22014	Parking lot maintenance and repairs at 660 Market	9750	Building	$	$	$ 344,100	$	$
		TEMP22017	Freight elevator replacement at Police Admin	9750	Building	$	$	$ 438,349	$ 423,750	$
		TEMP22018	City Hall ceiling replacement	9750	Building	$	$ 286,250	$ 290,000	$	$ 490,986
		TEMP22020	Minor restoration of the Calder Stabile	9750	Building	$	$	$ 76,574	$	$
		TEMP23004	Replace HVAC humidifiers at GRPD Admin	9750	Building	$	$	$	$ 219,031	$
		TEMP23006	Various Fire Station Interior Painting and Finishes	9750	Building	$	$	$	$ 335,337	$
		TEMP23008	Various Fire Station Dorm Remodel	9750	Building	$	$	$	$ 462,806	$
		401024007	Door System Replacements Various Fire Stations	9750	Building	$ 337,500	$	$	$	$

CITY OF GRAND RAPIDS

CAPITAL PROJECT DETAIL

FY2024 FINAL FISCAL PLAN

CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
		401024008	Garage Door Replacements at Various Fire Stations	9750	Building	$ 210,000	$	$	$	$
		TEMP23012	Restroom renovations at the Police Administration facility	9750	Building	$	$	$	$ 282,785	$
		TEMP23014	Restroom renovations at various Fire Stations	9750	Building	$	$	$	$	$ 1,215,358
		401024009	Bridge St Fire Station Kitchen Remodel	9750	Building	$ 50,000	$	$	$	$
		TEMP24002	MLK Station Renovation	9750	Building	$	$	$ 1,909,163	$	$
		TEMP24003	Alarm Systems	9750	Building	$	$	$	$ 210,000	$
		TEMP24004	ADA Improvements at Covell Fire Station	9750	Building	$	$	$	$	$ 25,000
		401024010	Security Replacement of Access Control and Cameras	9750	Building	$ 125,000	$ 125,624	$	$	$
		TEMP24006	Inclusive industry standard restroom study	9750	Building	$	$	$ 31,250	$	$
		TEMP24007	Facade Restoration at the Development Center	9750	Building	$	$	$	$	$ 140,650
		TEMP24008	GRPD Boiler Replacement	9750	Building	$	$	$	$	$ 611,381
		401024011	Annual energy conservation improvements per energy audit	9750	Building	$ 125,000	$ 128,125	$ 131,328	$ 134,611	$ 137,976
		TEMP24010	Annual roof repair/ replacement following FM roof asset mana	9750	Building	$	$	$	$	$ 102,944
		TEMP24011	Facade restoration at 660 Market	9750	Building	$	$	$	$	$ 86,519
		TEMP24012	Facade restoration at Police Admin Facility	9750	Building	$	$	$	$	$ 286,250
		TEMP24013	Facade restoration at Bridgeview facility	9750	Building	$	$	$	$	$ 237,500
		TEMP24014	Facade restoration at carc	9750	Building	$	$	$	$	$ 148,405
		TEMP24015	Restroom renovations at 509 Wealthy (Bridgeview)	9750	Building	$	$	$	$ 270,600	$
	Facilities Management Total					**$ 9,343,578**	**$ 6,499,955**	**$ 4,288,843**	**$ 4,584,441**	**$ 5,467,244**
301	Police	TEMP18099	Real Time Crime Center	9760	Equipment	$	$ 300,000	$	$	$
		TEMP18196	Mobile Command Post	9810	Vehicles	$	$	$ 645,000	$	$
		401024012	Armored Rescue Vehicle	9810	Vehicles	$ 275,000	$	$	$	$
		401024013	GRPD Cardio Room Upgrade	9760	Equipment	$ 95,000	$	$	$	$
		401024014	GRPD Motorcycle Replacement	9810	Vehicles	$ 131,980	$	$	$	$
		401024015	GRPD FileMaker Upgrade	9840	Software	$ 360,000	$ 144,000	$	$	$
	Police Total					**$ 861,980**	**$ 444,000**	**$ 645,000**	**$**	**$**
336	Fire	401022006	Fire Station Alerting System	9760	Equipment	$ 400,000	$	$	$	$
		401023012	8411 GRFD SCBA REPLACEMENT	9760	Equipment	$ 425,000	$ 425,000	$ 425,000	$ 270,000	$ 270,000
		401024016	8605 GRFD AIR CYLINDER FILL STATION AND COMPRESSOR	9760	Equipment	$ 250,000	$	$	$	$
	Fire Total					**$ 1,075,000**	**$ 425,000**	**$ 425,000**	**$ 270,000**	**$ 270,000**
447	Engineering Services	401017151	Grand River Revitalization	9880	Construction In Progress	$ 925,000	$ 1,015,000	$ 1,315,000	$ 1,215,000	$ 1,330,000
		401021003	Grand River Walkway Ph II	9880	Construction In Progress	$ 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
		401024017	Gillett Bridge Deck Repl over Grand River	9880	Construction In Progress	$ 400,000	$	$	$	$
		401024018	Butterworth-WCL to O'Brien Ave	9880	Construction In Progress	$ 100,000	$ 150,000	$	$	$
		401024019	Covell & Ken-O-Sha SW	9880	Construction In Progress	$ 324,500	$	$	$	$
	Engineering Services Total					**$ 3,074,500**	**$ 2,165,000**	**$ 2,315,000**	**$ 2,215,000**	**$ 2,330,000**

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2024 FINAL FISCAL PLAN
CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
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	$
		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	$	$
		TEMP24047	Asset Management Lifecycle Replacement-Primary Cable	9880	Construction In Progress	$	$	$ 100,000	$	$
	Street Lighting Total					**$**	**$ 476,000**	**$ 663,412**	**$ 163,412**	**$**
533	Stormwater	401020018	4450 - Drainage Improvements and Emergency Repairs 2020+	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
		401021002	3693 - Coldbrook Drain Rehabilitation - Michigan and Fuller	9880	Construction In Progress	$	$	$	$ 431,000	$
		401022005	Pumping Station Capital Improvements	9880	Construction In Progress	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
		401023014	Catch Basin Lining	9880	Construction In Progress	$	$ 200,000	$ 200,000	$ 200,000	$ 200,000
		401024020	6848 - Plaster Creek Bank Restoration	9880	Construction In Progress	$ 471,000	$	$	$	$
		TEMP19057	6968 - Daylighting Implementation 2	9880	Construction In Progress	$	$	$ 240,000	$	$
		401024021	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	$	$
		401024022	Riverside Park - Water Quality and Daylighting	9880	Construction In Progress	$ 75,000	$ 325,000	$	$	$
		TEMP24027	Plaster Creek Streambank Restoration	9880	Construction In Progress	$	$	$	$	$ 600,000
	Stormwater Total					**$ 1,106,000**	**$ 960,000**	**$ 711,000**	**$ 806,000**	**$ 975,000**
751	Parks and Recreation	401023015	Otsego Drain Basin	9710	Land	$ 250,000	$ 250,000	$	$	$
	Parks and Recreation Total					**$ 250,000**	**$ 250,000**	**$**	**$**	**$**
Grand Total						**$ 16,277,538**	**$ 11,777,937**	**$ 9,597,868**	**$ 8,580,221**	**$ 9,575,492**

Revenue Sources:					
Cash Funded Projects from Capital Reserve Fund	$ 10,475,506	$ 7,416,532	$ 8,019,846	$ 6,929,536	$ 7,990,593
County Funding of Facilities Projects	$ 4,235,552	$ 2,803,423	$ 28,409	$ 109,317	$ 51,651
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	$ 566,480	$ 557,982	$ 549,613	$ 541,368	$ 533,248
Grand Total	**$ 16,277,538**	**$ 11,777,937**	**$ 9,597,868**	**$ 8,580,221**	**$ 9,575,492**

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUES:									
Property Tax	$ 6,265,434	$ 6,464,294	$ 6,464,294	$ 6,845,843	$ 7,014,636	$ 7,214,011	$ 7,399,226	$ 7,575,638	$ 7,735,285
Income Tax	4,527,451	4,007,690	4,007,690	4,538,188	4,727,575	5,001,508	5,370,702	5,525,323	5,684,583
Federal Grants (American Rescue Plan)	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues (CVTRS / Revenue Sharing)	2,838,521	3,122,374	3,122,374	3,008,833	3,008,833	3,008,833	3,008,833	3,008,833	3,008,833
Local Community Stabilization Share	92,028	37,919	37,919	46,059	46,903	46,903	46,903	46,903	46,903
From Brownfield - Mercantile Bank Tax Increment	103,516	-	-	-	-	-	-	-	-
From DDA - Jackson Entertainment	82,974	89,700	89,700	89,700	100,075	101,076	67,488	-	-
From Brownfield - Jackson Entertainment	-	65,000	65,000	65,000	76,765	77,533	78,308	79,091	79,882
From Brownfield - Canal Street Brewing	170,340	156,000	156,000	156,000	151,062	152,573	154,099	155,640	157,196
Interest on Investments	62,442	164,384	164,384	367,796	658,047	677,403	657,888	605,847	566,816
Miscellaneous Other Revenue: Reimbursements and Contributions	44,728	-	-	-	-	-	-	-	-
Total Revenue:	14,187,435	14,107,361	14,107,361	15,117,419	15,783,896	16,279,840	16,783,447	16,997,275	17,279,498
EXPENDITURES:									
Debt Obligations (fiscal year completed)									
- KCDC 2014 (FY2035) Grand River Floodwall Bonds Ph 1	320,946	317,846	317,846	317,846	319,446	321,771	319,946	316,796	312,296
- KCDC 2016 (FY2037) Grand River Floodwall Bonds Ph 2	662,318	659,600	659,600	659,600	661,300	660,625	657,500	658,500	658,500
- GR Building Authority 2020 REF (FY2022) Archives Center Phase II	358,223	-	-	-	-	-	-	-	-
- GR Building Authority 2020 REF (FY2033) 1120 Monroe Project (Facilities)	185,892	180,653	180,653	180,653	179,878	183,796	182,324	180,516	183,377
- GR Building Authority 2020 REF (FY2040) 1120 Monroe Project (Facilities)	62,270	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400
- Capital Improvmt Bonds 2013 (FY2030) Refunding Sidewalks/Conduit/Drainage	83,900	86,882	86,882	86,882	89,863	92,686	90,354	94,660	97,053
- Brownfield IPA 2012 (FY2023) Front Ave Resurfacing	103,516	-	-	-	-	-	-	-	-
- LTGO Refunding Bonds 2016 (FY2028) Wealthy St & Other Conduit	52,120	53,187	53,187	53,187	52,498	53,151	53,660	53,115	51,590
- LTGO Refunding Bonds 2016 (FY2028) Fulton Street Cemetery Wall	127,365	129,978	129,978	129,978	128,292	129,889	131,130	129,800	126,075
- LTGO Bonds 2018 (FY2042) Fund 4013 Street Lighting-$8.21M ($9M Total Proceeds	377,900	628,575	628,575	628,575	629,950	629,150	626,525	626,900	626,525
- LTGO Bonds 2022 (FY2042) Fund 4014 Street Lighting-$11.790M	205,301	734,739	734,739	734,739	736,839	735,164	734,176	737,308	733,851
- LTGO Bonds 2017 (FY2027) Fund 4012 Cemetery Improvements-$3.6M	399,640	403,515	403,515	403,515	401,495	403,648	399,835	400,335	-
Lease - Kent County Bonds 2005 & 2014 (FY2026) 61st District Court	1,215,553	1,190,676	1,190,676	1,190,676	1,192,659	1,191,165	1,131,551	-	-
Lease - Human Services Complex (ACSET)	141,213	157,795	157,795	157,795	156,772	155,936	155,265	153,879	153,087
Sub-total - Debt and Other Long Term Obligations	4,296,157	4,605,846	4,605,846	4,605,846	4,611,392	4,619,381	4,544,666	3,414,209	3,004,754

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Transfers to Capital Improvement Fund - Other Projects									
- Stormwater	1,056,000	1,256,000	1,256,000	1,256,000	1,106,000	960,000	711,000	806,000	975,000
- Facilities Management	2,895,242	3,861,256	3,861,256	3,861,256	5,108,026	3,696,532	4,260,434	4,475,124	5,415,593
- Fire Equipment	400,000	825,000	825,000	825,000	1,075,000	425,000	425,000	270,000	270,000
- Fire Station Asset Management	-	50,000	50,000	50,000	-	-	-	-	-
- Parks & Recreation	174,000	250,000	250,000	250,000	250,000	250,000	-	-	-
- Police Equipment	-	365,000	365,000	365,000	861,980	444,000	645,000	-	-
- Street Lighting	-	-	-	-	-	476,000	663,412	163,412	-
- Engineering Department - Grand River Revitalization	985,000	955,000	955,000	955,000	925,000	1,015,000	1,315,000	1,215,000	1,330,000
- Other Engineering Department Managed Projects	375,000	925,000	925,000	925,000	1,149,500	150,000	-	-	-
- Treasurer Department	-	-	-	-	-	-	-	-	-
- Clerk Department	-	-	-	-	-	-	-	-	-
Sub-total - Transfers to Capital Improvement Fund	5,885,242	8,487,256	8,487,256	8,487,256	10,475,506	7,416,532	8,019,846	6,929,536	7,990,593
Cost Allocation - A-87	72,699	66,151	66,151	66,151	57,746	58,901	60,079	61,281	62,507
Dunnigan Watermain Reimbursement (9955 - Op Transfer to Water Fund)	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
Grand Rapids Public Museum (9490 - Capital Contributions)	-	-	-	-	2,500,000	-	-	-	-
Total Expenditures:	10,617,612	13,522,767	13,522,767	13,522,767	17,969,644	12,419,814	12,949,591	10,730,026	11,382,854
Operating Excess (Deficiency)	3,569,823	584,594	584,594	1,594,652	(2,185,748)	3,860,026	3,833,856	6,267,249	5,896,644
Beginning Fund Balance	1,822,013	5,391,836	5,391,836	5,391,836	6,986,488	4,800,740	8,660,766	12,494,622	18,761,870
Ending Fund Balance	**$ 5,391,836**	**$ 5,976,430**	**$ 5,976,430**	**$ 6,986,488**	**$ 4,800,740**	**$ 8,660,766**	**$ 12,494,622**	**$ 18,761,870**	**$ 24,658,514**
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
KCDC 2024 (FY2044) Knapp's Corner Drainage ($6 million)		340,000	340,000	-	353,641	707,282	1,060,923	1,414,564	1,768,205
CIB 2024 (FY2054) 201 Mkt / KCRC Site Acq ($11.2 million)		259,772	259,772	-	1,620,193	1,929,525	2,238,857	2,548,189	2,857,521
Proposed Bonds 2024 (FY2044) Facilities Projects ($11.0 million)		-	-	-	845,262	1,690,524	2,535,786	3,381,048	4,226,310
Proposed Bonds 2025 (FY2045) Street Lighting #3 ($9.0 million)		-	-	-	0	691,578	1,383,156	2,074,734	2,766,312
Proposed Bonds 2024 (FY2044) Lyon Square - DDA Reimbursement		(295,118)	(295,118)	-	(553,262)	(1,106,525)	(1,659,787)	(2,213,050)	(2,766,312)
Proposed Bonds 2024 (FY2044) Lyon Square ($9.0 million)		368,898	368,898	-	691,578	1,383,156	2,074,734	2,766,312	3,457,890
Unassigned Fund Balance	4,391,836	4,302,878	4,302,878	5,986,488	843,328	2,365,226	3,860,953	7,790,073	11,348,588
Total	5,391,836	5,976,430	5,976,430	6,986,488	4,800,740	8,660,766	12,494,622	18,761,870	24,658,514

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	673	0	93,614	400	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	**673**	**0**	**93,614**	**400**	**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	34,564	0	0	0	0	0	0	0	0
970-Capital Outlays	18,015	0	170,502	55,000	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	87,829	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2017 Total Expenditures	**140,408**	**0**	**170,502**	**55,000**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2017 NET INCOME (LOSS)	**-139,735**	**0**	**-76,888**	**-54,600**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**309,565**	**169,830**	**169,830**	**169,830**	**115,230**	**115,230**	**115,230**	**115,230**	**115,230**
Ending Fund Balance	**169,830**	**169,830**	**92,942**	**115,230**	**115,230**	**115,230**	**115,230**	**115,230**	**115,230**

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	15,705	0	0	-39	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	**15,705**	**0**	**0**	**-39**	**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	108,839	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2018 Total Expenditures	**108,839**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2018 NET INCOME (LOSS)	**-93,134**	**0**	**0**	**-39**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**93,173**	**39**	**39**	**39**	**0**	**0**	**0**	**0**	**0**
Ending Fund Balance	**39**	**39**	**39**	**0**	**0**	**0**	**0**	**0**	**0**
Summary of Reserves									
Ending Fund Balance	39	39	39	0	0	0	0	0	0
Assigned to Capital Projects	-39	-39	-39	0	0	0	0	0	0
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
539-State Revenues	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	1,080	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	35,185	0	0	21,800	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	12,420,889	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2021 Total Revenues	**12,457,154**	**0**	**0**	**21,800**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	97	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	38,518	0	0	0	0	0	0	0	0
970-Capital Outlays	4,865,369	0	0	2,400,000	0	0	0	0	0
990-Debt Service	148,081	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	**5,052,065**	**0**	**0**	**2,400,000**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2021 NET INCOME (LOSS)	**7,405,089**	**0**	**0**	**-2,378,200**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**-1,091,178**	**6,313,911**	**6,313,911**	**6,313,911**	**3,935,711**	**3,935,711**	**3,935,711**	**3,935,711**	**3,935,711**
Ending Fund Balance	**6,313,911**	**6,313,911**	**6,313,911**	**3,935,711**	**3,935,711**	**3,935,711**	**3,935,711**	**3,935,711**	**3,935,711**
Summary of Reserves									
Ending Fund Balance	6,313,911	6,313,911	6,313,911	3,935,711	3,935,711	3,935,711	3,935,711	3,935,711	3,935,711
Assigned to Capital Projects	-6,313,911	-6,313,911	-6,313,911	-3,935,711	-3,935,711	-3,935,711	-3,935,711	-3,935,711	-3,935,711
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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate*	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	-43,408	0	0	0	0	0	0	0	0
671-Other Revenues	-2,900	0	0	1,160,608	0	0	0	0	0
695-Other Financing Sources	932,797	192,785	1,289,938	1,289,938	1,210,878	1,297,570	1,375,154	1,454,581	1,535,890
Streets-Capital Projects Total Revenues	**886,489**	**192,785**	**1,289,938**	**2,450,546**	**1,210,878**	**1,297,570**	**1,375,154**	**1,454,581**	**1,535,890**
Expenditures									
701-Personal Services	337	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	369,623	192,785	1,289,938	0	1,210,878	1,297,570	1,375,154	1,454,581	1,535,890
995-Other Financing	0	0	0	0	0	0	0	0	0
Streets-Capital Projects Total Expenditures	**369,960**	**192,785**	**1,289,938**	**0**	**1,210,878**	**1,297,570**	**1,375,154**	**1,454,581**	**1,535,890**
Streets-Capital Projects NET INCOME (LOSS)	**516,529**	**0**	**0**	**2,450,546**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**296,944**	**813,473**	**813,473**	**813,473**	**3,264,019**	**3,264,019**	**3,264,019**	**3,264,019**	**3,264,019**
Ending Fund Balance	**813,473**	**813,473**	**813,473**	**3,264,019**	**3,264,019**	**3,264,019**	**3,264,019**	**3,264,019**	**3,264,019**
Summary of Reserves									
Ending Fund Balance	813,473	813,473	813,473	3,264,019	3,264,019	3,264,019	3,264,019	3,264,019	3,264,019
Assigned to Capital Projects	-813,473	-813,473	-813,473	-3,264,019	-3,264,019	-3,264,019	-3,264,019	-3,264,019	-3,264,019
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

FY2024 FINAL FISCAL PLAN

STREETS-CAPITAL PROJECTS FUND (4050)

						FY2024	FY2025	FY2026	FY2027	FY2028
Department Number	**Department Name**	**Project Code**	**Project Name**	**Budget Object Code**	**Budget Object Name**	**Proposed**	**Forecast**	**Forecast**	**Forecast**	**Forecast**
447	Engineering Services	405019076	Add'l State Investment per Formula	9880	Construction In Progress	$ 710,878	$ 797,570	$ 375,154	$ 454,581	$ 1,535,890
447	Engineering Services	405024018	Butterworth-WCL to O'Brien Ave	9880	Construction In Progress	$ 500,000	$ 500,000	$	$	$
447	Engineering Services	TEMP24048	US131 & Wealthy Local St Ext	9880	Construction In Progress	$	$	$ 1,000,000	$ 1,000,000	$
Grand Total						**$ 1,210,878**	**$ 1,297,570**	**$ 1,375,154**	**$ 1,454,581**	**$ 1,535,890**

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

		ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
REVENUE										
501	Federal Grants (4090)	516,633	0	545,757	0	240,000	240,000	240,000	240,000	240,000
539	State Grants (4090)	0	0	0	0	0	0	0	0	0
580	Contribution From Local Units	37,063	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	(61,501)	0	0	0	0	0	0	0	0
671	Other Revenues	(13,284)	0	1,296,890	0	0	0	0	0	0
695	Operating Trfr from VS 2040 Fund-Bridge Investment	82,600	210,000	210,000	210,000	30,000	30,000	30,000	30,000	30,000
695	Operating Trfr from VS 2040 Fund for Traffic Safety/Signals	675,000	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	250,000	275,000	275,000	275,000	300,000	325,000	350,000	375,000	400,000
695	Other Non-Categorized Projects (Including Preliminary Engineering and IIP)	7,177,677	8,694,107	8,694,107	8,777,077	10,493,294	10,795,956	11,356,124	13,736,032	14,201,376
VITAL STREETS Total Revenue		***8,764,188***	***9,954,107***	***11,796,754***	***10,037,077***	***11,838,294***	***12,165,956***	***12,751,124***	***15,156,032***	***15,646,376***
EXPENDITURES										
Bridge Investment (970)		35,077	210,000	210,000	210,000	30,000	30,000	30,000	30,000	30,000
Major Federal Aid Urban (FAU) Street Investment										
970	Preventative Maintenance-Contracts (2)	132,734	0	0	0	0	0	0	0	0
970	Capital Outlay - Rehabilitation Work (1) (2)	460,205	0	0	0	0	0	0	0	0
970	Capital Outlay - Reconstruction Work (1) (2)	1,939,114	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	1,289	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)	54,139	0	0	0	0	0	0	0	0
995	Preventative Maintenance-Force Account (2)	0	0	0	0	0	0	0	0	0
	Other Non-Categorized	298	0	0	0	0	0	0	0	0
Local Street Investment										
970	Preventative Maintenance-Contracts (2)	1,099,416	0	0	0	0	0	0	0	0
970	Capital Outlay - Rehabilitation Work (1) (2)	629,636	0	0	0	0	0	0	0	0
970	Capital Outlay - Reconstruction Work (1) (2)	588,521	0	0	0	0	0	0	0	0
	Other Non-Categorized	5,184	0	0	0	0	0	0	0	0
Traffic Safety/Signals & Trunk Line										
970	Capital Outlay - Traffic Safety/Signals (4090)	362,988	675,000	915,000	675,000	915,000	915,000	915,000	915,000	915,000
800	Other Services and Charges - Traffic Safety/Signals (4090)	300,209	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)	0	0	0	0	0	0	0	0	0
	Other Non-Categorized	24,452	0	0	0	0	0	0	0	0
Public ROW and Green Infrastructure Maintenance (995)		291,105	275,000	275,000	275,000	300,000	325,000	350,000	375,000	400,000
Vital Streets Trees (970)		111,424	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
Other Non-Categorized Projects (800)	12,802	0	0	0	0	0	0	0	0
Other Non-Categorized Projects (970)/Includes Prelim Engineering & IIP	470,502	8,694,107	10,296,754	8,777,077	10,493,294	10,795,956	11,356,124	13,736,032	14,201,376
VITAL STREETS Total Expenditures	***6,519,095***	***9,954,107***	***11,796,754***	***10,037,077***	***11,838,294***	***12,165,956***	***12,751,124***	***15,156,032***	***15,646,376***
VITAL STREETS NET INCOME (LOSS)	**2,245,093**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	1,715,346	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439
Ending Fund Balance	**3,960,439**	**3,960,439**	**3,960,439**	**3,960,439**	**3,960,439**	**3,960,439**	**3,960,439**	**3,960,439**	**3,960,439**
Reserve Targets:									
Assigned to Capital Investment	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0
Total	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439	3,960,439

(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
FY2024 FINAL FISCAL PLAN
VITAL STREETS CAPITAL PROJECTS FUND (4090)

Dept Number	Dept Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
449	Streets	409015298	Infrastructure Investment Project	9880	Construction In Progress	$ 10,468,294	$ 10,670,956	$ 11,231,124	$ 13,611,032	$ 14,076,376
		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	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
		409023017	Public ROW & Green Infrastr	9955	Operating Trans-Capt Projec	$ 300,000	$ 325,000	$ 350,000	$ 375,000	$ 400,000
		409023018	Vital Streets Trees	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
		409023019	Var Loc CIPP	9880	Construction In Progress	$	$ 100,000	$ 100,000	$ 100,000	$ 100,000
	Streets Total					**$ 10,923,294**	**$ 11,250,956**	**$ 11,836,124**	**$ 14,241,032**	**$ 14,731,376**
519	Traffic Safety	409024023	2024 HSIP RRFB Project	9880	Construction In Progress	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000
		409024024	Fulton Street Traffic Signal Modernization	9880	Construction In Progress	$ 265,000	$ 265,000	$ 265,000	$ 265,000	$ 265,000
	See Note Below	409024025	Traffic Signal Optimization Phase 18	9880	Construction In Progress	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
		409024026	2024 Traffic Calming	9880	Construction In Progress	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
		409024027	2024 Traffic Safety	9880	Construction In Progress	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	Traffic Safety Total					**$ 915,000**	**$ 915,000**	**$ 915,000**	**$ 915,000**	**$ 915,000**
Grand Total						**$ 11,838,294**	**$ 12,165,956**	**$ 12,751,124**	**$ 15,156,032**	**$ 15,646,376**

Note: Traffic Signal Optimization Phase 18 Project includes $240,000 in federal grant funding

VITAL STREETS
FY2024 – FY2028 Capital Plan

SOURCES - VITAL STREETS						
FISCAL YEAR	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**FY2028**
Act 51 Revenues	$ 3,483,608	$ 3,483,608	$ 3,483,608	$ 3,483,608	$ 3,483,608
Income Tax Support	$ 15,709,378	$ 15,149,863	$ 15,877,526	$ 16,333,852	$ 16,803,868
GOF Support	$ -	$ 850,000	$ 850,000	$ 850,000	$ 850,000
Grants (estimated)	$ 5,343,361	$ 4,118,665	$ 3,288,826	$ 6,255,091	$ 5,935,000
Bond Principal Repayment - Sidewalks	$ 64,793	$ 64,740	$ 64,854		
State Investment	$ 7,588,511	$ 7,702,240	$ 7,804,020	$ 7,908,218	$ 8,014,884
Cash Available (FY2022)	$ 10,200,000	$ -	$ -	$ -	$ -
	$ 42,389,652	$ 31,369,116	$ 31,368,834	$ 34,830,769	$ 35,087,360

USES - VITAL STREETS					
FISCAL YEAR	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**FY2028**
Transfer - Sidewalks (Share of Income Tax)	$ 2,513,171	$ 2,423,660	$ 2,540,071	$ 2,613,383	$ 2,688,266
Bond/Interest Payments	$ 2,124,250	$ 2,122,500	$ 2,164,950		
Traffic Safety/Signals	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000
Trunkline - Act 51	$ -	$ -	$ -	$ -	$ -
Bridges	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
FAU	$ 14,602,275	$ 8,873,360	$ 6,932,570	$ 7,523,450	$ 8,858,011
Preventative Maintenance	$ 2,593,243	$ 1,970,711	$ 1,719,135	$ 1,078,178	$ 4,988,712
Rehabilitation	$ 3,894,135	$ 2,861,430	$ 125,000	$ 330,812	$ 1,198,872
Reconstruction	$ 8,114,898	$ 4,041,219	$ 5,088,435	$ 6,114,460	$ 2,670,427
MNF	$ 364,667	$ 411,207	$ 660,083	$ -	$ 377,200
Preventative Maintenance	$ -	$ -	$ 660,083	$ -	$ 377,200
Rehabilitation	$ -	$ -	$ -	$ -	$ -
Reconstruction	$ 364,667	$ 411,207	$ -	$ -	$ -
LOCAL	$ 12,585,683	$ 8,359,169	$ 10,644,776	$ 13,281,009	$ 11,940,235
Preventative Maintenance	$ 7,751,258	$ 5,918,080	$ 9,631,382	$ 9,957,859	$ 6,027,680
Rehabilitation	$ 1,735,700	$ 1,541,089	$ 1,013,394	$ 3,323,150	$ 5,912,555
Reconstruction	$ 3,098,725	$ 900,000	$ -	$ -	$ -
GRANTS	$ 5,343,361	$ 4,118,665	$ 3,288,826	$ 6,255,091	$ 5,935,000
CIPP Lining of Storm Sewers	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000
ROW/Green Infrastructure Maintenance	$ 300,000	$ 325,000	$ 350,000	$ 375,000	$ 400,000
Contingency Account	$ 3,794,256	$ 3,851,120	$ 3,902,010	$ 3,954,109	$ 4,007,442
	$ 42,332,664	$ 31,289,680	$ 31,288,286	$ 34,807,042	$ 35,011,153
Sources Less Uses	$ 56,988	$ 79,436	$ 80,548	$ 23,727	$ 76,207

VITAL STREETS
FY2024 – FY2028 Capital Plan

ADVANCE, FY2016 - FY2023

Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	426.0	98.359	$11,403,742	371.0	77.975	$9,474,899	421.0	104.091	$17,119,707	1218.0	280.424	$37,998,349
Rehabilitation	4.0	1.135	$879,883	23.0	5.479	$3,389,432	24.0	8.172	$5,796,325	51.0	14.786	$10,065,641
Reconstruction	20.0	4.756	$5,915,734	15.0	4.145	$4,464,375	10.0	4.089	$6,639,189	45.0	12.990	$17,019,298
LOCAL TOTAL	450.0	104.250	$18,199,360	409.0	87.599	$17,328,707	455.0	116.352	$29,555,222	1314.0	308.200	$65,083,288

Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	53.0	12.403	$1,513,858	38.0	8.777	$1,133,341	69.0	19.943	$3,077,779	160.0	41.122	$5,724,978
Rehabilitation	16.5	7.932	$4,633,758	10.0	3.817	$2,417,028	10.5	2.062	$1,273,672	37.0	13.811	$8,324,458
Reconstruction	10.0	2.539	$5,327,847	6.0	0.769	$1,159,315	3.0	1.149	$2,503,106	19.0	4.456	$8,990,268
MAJOR NON-FAU TOTAL	79.5	22.873	$11,475,463	54.0	13.363	$4,709,684	82.5	23.153	$6,854,558	216.0	59.389	$23,039,705

FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	128.0	48.021	$4,599,335	123.5	64.946	$8,793,702	51.5	25.629	$2,809,684	303.0	138.596	$16,202,721
Rehabilitation	22.5	12.185	$11,167,520	20.0	8.553	$8,241,047	25.5	13.813	$10,533,918	68.0	34.551	$29,942,486
Reconstruction	16.0	5.557	$11,640,325	26.0	6.752	$11,984,100	8.0	3.747	$8,513,990	0.0	16.056	$32,138,414
FAU TOTAL	166.5	65.763	$27,407,180	169.5	80.252	$29,018,849	85	43.189	$21,857,592	371.0	189.204	$78,283,621

TOTAL LOCAL, MAJOR NON-FAU and FAU	**696.0**	**192.886**	**$57,957,531**	**632.5**	**181.214**	**$52,542,851**	**622.5**	**182.694**	**$58,886,692**	**1901.0**	**556.793**	**$166,406,615**

VITAL STREETS
FY2024 – FY2028 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	20.0	4.176	$2,172,976	15.0	7.218	$2,317,259	22.0	11.989	$3,261,023	57.0	23.383	$7,751,258
Rehabilitation	2.0	0.817	$537,334	2.0	0.868	$387,958	2.0	1.155	$810,408	6.0	2.840	$1,735,700
Reconstruction	1.0	0.075	$441,475	2.0	0.736	$2,657,250	0.0	0.000	$0	3.0	0.811	$3,098,725
LOCAL TOTAL	23.0	5.068	$3,151,786	19.0	8.822	$5,362,467	24.0	13.144	$4,071,431	66.0	27.034	$12,585,683
Major Non-FAU	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$364,667	0.0	0.000	$364,667
MAJOR NON-FAU TOTAL	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$364,667	0.0	0.000	$364,667
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	1.0	0.373	$1,005,901	1.0	0.5	$1,228,593	2.0	0.7475	$358,750	4.0	1.621	$2,593,243
Rehabilitation	0.0	0.000	$239,681	1.0	1.676	$3,162,742	0.0	0.000	$491,712	1.0	1.676	$3,894,135
Reconstruction	5.0	1.073	$3,149,312	1.0	0.451	$3,514,444	4.0	0.509	$1,451,142	10.0	2.032	$8,114,898
FAU TOTAL	6.0	1.4456	$4,394,893	3.0	2.627	$7,905,779	6.0	1.256	$2,301,604	15.0	5.329	$14,602,275
TOTAL LOCAL, MAJOR NON-FAU and FAU	**29.0**	**6.514**	**$7,546,678**	**22.0**	**11.449**	**$13,268,246**	**30.0**	**14.400**	**$6,737,701**	**81.0**	**32.363**	**$27,552,626**
			$65,504,209			$65,811,097			$65,624,393			

VITAL STREETS
FY2024 – FY2028 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	8.0	8.000	$1,078,766	13.0	7.151	$2,388,880	14.0	8.651	$2,450,434	35.0	23.802	$5,918,080
Rehabilitation	3.0	0.749	$523,130	2.0	0.604	$611,453	3.0	0.411	$406,506	8.0	1.764	$1,541,089
Reconstruction	2.0	0.504	$800,000	0.0	0.000	$0	1.0	0.186	$100,000	3.0	0.690	$900,000
LOCAL TOTAL	13.0	9.253	$2,401,897	15.0	7.756	$3,000,333	18.0	9.248	$2,956,939	46.0	26.256	$8,359,169
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	0.246	$0	0.0	0.000	$0	0.0	0.000	$0	1.0	0.246	$0
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Reconstruction	1.0	0.239	$411,207	0.0	0.000	$0	0.0	0.000	$0	1.0	0.239	$411,207
MAJOR NON-FAU TOTAL	2.0	0.485	$411,207	0.0	0.000	$0	0.0	0.000	$0	2.0	0.485	$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	0.945	$462,871	0.0	0.000	$0	2.0	1.182	$1,507,840	3.0	2.127	$1,970,711
Rehabilitation	2.0	0.588	$709,827	1.0	0.867	$1,703,347	2.0	0.805	$448,256	5.0	2.26	$2,861,430
Reconstruction	0.0	0.000	$2,080,910	2.0	0.598	$994,400	1.0	0.053	$965,910	3.0	0.65	$4,041,219
FAU TOTAL	3.0	1.533	$3,253,608	3.0	1.465	$2,697,747	5	2.040	$2,922,005	11.0	5.037	$8,873,360
TOTAL LOCAL, MAJOR NON-FAU and FAU	**18.0**	**11.271**	**$6,066,711**	**18.0**	**9.220**	**$5,698,080**	**23.0**	**11.287**	**$5,878,945**	**59**	**31.778**	**$17,643,735**
			$71,570,920			$71,509,177			$71,503,337			

VITAL STREETS
FY2024 – FY2028 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	16.0	9.440	$3,049,752	11.0	9.835	$2,152,936	23.0	5.156	$4,428,694	50	24.431	$9,631,382
Rehabilitation	0.0	0.000	$0	4.0	1.081	$590,194	3.0	0.689	$423,200	7	1.770	$1,013,394
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0	0.000	$0
LOCAL TOTAL	16.0	9.440	$3,049,752	15.0	10.916	$2,743,130	26.0	5.845	$4,851,894	57.0	26.201	$10,644,776
Major Non-FAU	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	0.0	0.000	$0	1.0	0.670	$264,264	1.0	0.251	$395,819	2	0.921	$660,083
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0	0.000	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0	0.000	$0
MAJOR NON-FAU TOTAL	0.0	0.000	$0	1.0	0.670	$264,264	1.0	0.251	$395,819	2.0	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	0.592	$374,114	1.0	0.899	$975,741	0.0	0.000	$369,280	2	1.491	$1,719,135
Rehabilitation	0.0	0.000	$41,667	0.0	0.000	$41,667	0.0	0.000	$41,667	0	0.000	$125,000
Reconstruction	3.0	1.315	$2,487,974	2.0	0.310	$1,775,231	1.0	0.058	$825,231	6	1.683	$5,088,435
FAU TOTAL	4.0	1.907	$2,903,754	3.0	1.209	$2,792,638	1.0	0.058	$1,236,177	8.0	3.174	$6,932,570
TOTAL LOCAL, MAJOR NON-FAU and FAU	**20.0**	**11.347**	**$5,953,507**	**19.0**	**12.795**	**$5,800,032**	**28**	**6.154**	**$6,483,890**	**67**	**30.296**	**$18,237,429**
			$77,524,427			$77,309,209			$77,987,228			

VITAL STREETS
FY2024 – FY2028 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	23.0	5.383	$2,435,371	33.0	8.125	$4,401,940	11.0	9.226	$3,120,548	67.0	22.734	$9,957,859
Rehabilitation	8.0	2.619	$1,276,932	5.0	0.931	$527,862	7.0	1.962	$1,518,356	20.0	5.511	$3,323,150
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
LOCAL TOTAL	31.0	8.001	$3,712,303	38.0	9.056	$4,929,802	18.0	11.188	$4,638,904	87.0	28.245	$13,281,009
Major Non-FAU	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	0.0	0.000	$0	0.0	0.000	$0	1.0	0.154	$0	1.0	0.154	$0
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
MAJOR NON-FAU TOTAL	0.0	0.000	$0	0.0	0.000	$0	1.0	0.154	$0	1.0	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	0.499	$300,416	0.0	0.000	$291,914	1.0	0.501	$485,848	2.0	1.000	$1,078,178
Rehabilitation	1.0	0.686	$247,479	1.0	0.557	$41,667	0.0	0.000	$41,667	2.0	1.243	$330,812
Reconstruction	5.0	1.152	$2,777,345	1.0	0.057	$1,982,457	2.0	0.252	$1,354,657	8.0	1.460	$6,114,460
FAU TOTAL	7.0	2.337	$3,325,240	2.0	0.6135	$2,316,038	3.0	0.753	$1,882,172	12.0	3.703	$7,523,450
TOTAL LOCAL, MAJOR NON-FAU and FAU	**38.0**	**10.338**	**$7,037,543**	**40.0**	**9.670**	**$7,245,840**	**22.0**	**12.094**	**$6,521,076**	**100.0**	**32.102**	**$20,804,459**
			$84,561,969			$84,555,048			$84,508,304			

VITAL STREETS
FY2024 – FY2028 Capital Plan

FY2028												
Local	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	1.0	3.241	$450,000	6.0	12.008	$3,141,312	8.0	1.801	$2,436,368	15.0	17.050	$6,027,680
Rehabilitation	3.0	1.776	$2,982,048	0.0	0.000	$0	3.0	2.130	$2,930,507	6.0	3.906	$5,912,555
Reconstruction	0.0	0.000	$0	0.0	0	$0	$0	0.0	$0	0.0	0.000	$0
LOCAL TOTAL	4	5.017	$3,432,048	6	12.008	$3,141,312	11	3.931	$5,366,875	21.0	20.956	$11,940,235
Major Non-FAU	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	0.0	0.000	$0	1.0	0.150	$377,200	0.0	0.000	$0	1.0	0.15	$377,200
Rehabilitation	0.0	0	$0	0.0	0	$0	0.0	0	$0	0.0	0	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0	$0
MAJOR NON-FAU TOTAL	0	0	$0	1	0.15	$377,200	0	0	$0	1.0	0.15	$377,200
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	3.0	1.369	$1,218,496	5.0	2.292	$2,905,528	2.0	1.032	$864,688	10.0	4.693	$4,988,712
Rehabilitation	1.0	0.598	$398,899	1.0	1.21	$758,307	0.0	0.000	$41,667	2.0	1.808	$1,198,872
Reconstruction	1.0	0.307	$1,898,227	0.0	0.000	$0	0.0	0.000	$772,200	1.0	0.307	$2,670,427
FAU TOTAL	5.0	2.274	$3,515,621	6.0	3.502	$3,663,835	2.0	1.032	$1,678,555	13.0	6.808	$8,858,011
TOTAL LOCAL, MAJOR NON-FAU and FAU	**9.0**	**7.291**	**$6,947,669**	**13.0**	**15.660**	**$7,182,346**	**13.0**	**4.963**	**$7,045,430**	**35.0**	**27.914**	**$21,175,445**
			$91,509,639			$91,737,395			$91,553,734			

VITAL STREETS
FY2024 – FY2028 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	494.0	128.598	$20,590,609	449.0	122.313	$23,877,226	499.0	140.913	$32,816,774	1442.0	391.824	$77,284,608
Rehabilitation	20.0	7.096	$6,199,328	36.0	8.963	$5,506,900	42.0	14.519	$11,885,302	98	30.577	$23,591,529
Reconstruction	23.0	5.335	$7,157,209	17.0	4.881	$7,121,625	11.0	4.275	$6,739,189	51	14.491	$21,018,023
LOCAL TOTAL	537.0	141.028	$33,947,146	502.0	136.158	$36,505,751	552.0	159.707	$51,441,264	1591.0	436.893	$121,894,161
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	54.0	12.649	$1,513,858	40.0	9.597	$1,774,805	71.0	20.348	$3,473,598	165	42.593	$6,762,261
Rehabilitation	16.5	7.932	$4,633,758	10.0	3.817	$2,417,028	10.5	2.062	$1,273,672	37	13.811	$8,324,458
Reconstruction	11.0	2.778	$5,739,053	6.0	0.769	$1,159,315	3.0	1.149	$2,867,773	20	4.695	$9,766,142
MAJOR NON-FAU TOTAL	81.5	23.358	$11,886,670	56	14.183	$5,351,148	84.5	23.558	$7,615,044	222	61.099	$24,852,862
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	135.0	51.799	$7,961,132	130.5	68.637	$14,195,477	58.5	29.092	$6,396,090	324	149.528	$28,552,699
Rehabilitation	26.5	14.057	$12,805,073	24.0	12.863	$13,948,776	27.5	14.618	$11,598,886	78	41.538	$38,352,734
Reconstruction	30.0	9.404	$24,034,092	32.0	8.167	$20,250,632	16.0	4.618	$13,883,129	78.0	22.188	$58,167,853
FAU TOTAL	191.5	75.260	$44,800,296	186.5	89.668	$48,394,885	102	48.327	$31,878,105	480.0	213.255	$125,073,287
TOTAL LOCAL, MAJOR NON-FAU and FAU	**810.0**	**239.646**	**$91,509,639**	**744.5**	**240.008**	**$91,737,395**	**738.5**	**231.592**	**$91,553,734**	**2293.0**	**711.246**	**$271,820,309**

[1] **ALL YEARS includes ADVANCE, FY2016 - FY2023 and FY2024 - FY2028**

FAU Street Work FY2024

Estimated Cost = $ 14,406,476 Centerline Miles = 5.578

Rotomill/Resurface 1-1/2”
Estimated Cost = $ 2,593,244
Centerline Miles = 1.870

- Ball Avenue - Leonard Street to Knapp Street $329,700
- East Paris Avenue - 28th Street to Burton Street (0.499) $50,000
- Fuller Avenue - Knapp Street to 3 Mile Road $586,393
- Hall Street – Madison Avenue to Eastern Avenue (0.498) $308,750
- Leffingwell Avenue – Leonard Street to North City Limits (0.500) $312,500
- Leonard Street – Powers Avenue to Alpine Avenue (0.373) $549,746
- Turner Avenue - 6th Street to US131 SB On Ramp and US131 SB Off Ramp to Richmond Street $456,155

Rotomill/Resurface 3”
Estimated Cost = $3,515,384
Centerline Miles = 1.676

- 29th Street - Breton Avenue to East City Limits $134,954
- Ball Avenue - Michigan Street to Plymouth Avenue $271,396
- Butterworth Street - O'Brien Road to Marion Avenue $43,180
- Collindale Avenue - Lake Michigan Drive to Leonard Street $20,000
- Division Avenue - Quigley Street to Cottage Grove Street $29,803
- Eastern Avenue – 400’ South of 44th Street to 28th Street $420,121
- Knapp Street – Truxton Drive to East City Limits (1.676) $1,845,000
- Michigan Street – Maryland Avenue to Leffingwell Avenue $1,004,680

FAU Street Work FY2024

Estimated Cost = $ 14,406,476 Centerline Miles = 5.578

Reconstruction
Estimated Cost = $ 8,297,848
Centerline Miles = 2.032

- Cesar E. Chavez Avenue – Beacon Street to Martin Luther King Jr. Street $477,152
- Cesar E. Chavez Avenue – Clyde Park Avenue to Stolpe Street (0.221) $775,000
- Cesar E. Chavez Avenue – Stolpe Street to Hall Street (0.221) $725,000
- College Avenue - Leonard Street to Sweet Street $817,609
- Division Avenue – Fulton Street to Michigan Street (0.451) $900,000
- Eastern Avenue – Burton Street to Ardmore Street (0.062) $255,050
- Fuller Avenue - Kalamazoo Street to Adams Street (0.281) $523,932
- Ionia/Division Avenues – I-196 WB On-Ramp to Mason Street ($100,000)
- Ottawa Avenue - Newberry Street to Mason Street; Walbridge Street to Monroe Avenue $415,326
- Ottawa Avenue/Coldbrook Street/Monroe Avenue Intersection $267,650
- 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 $182,950
- Robinson Road - Lake Drive to Plymouth Avenue $874,359
- State Street - Lafayette Avenue to Madison Avenue (0.143) $139,500
- Valley Avenue – Fulton Street to Bridge Street and Sibley Street – Valley Avenue to Garfield Avenue (0.465) $500,000
- Wealthy Street - Ethel Avenue to East City Limit (0.233) $1,344,319

Major Non-FAU Street Work FY2024

Estimated Cost = $ 364,667 Centerline Miles = 0

Reconstruction

Estimated Cost = $ 364,667 Centerline Miles = 0

- Giddings Avenue – Burton Street to Boston Street $364,667

Bridge Work FY2024

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

Local Street Work FY2024

Estimated Cost = $ 12,402,733 Centerline Miles = 27.034

Rotomill/Resurface 1½”

Estimated Cost = $ 7,751,258 Centerline Miles = 23.383

- 5th Street – Pine Avenue to Stocking Avenue and McReynolds Avenue to Muskegon Avenue (0.421) $245,187
- Alexander Street - Gibson Place to Kalamazoo Avenue (0.079) $28,283
- Alto Avenue - Worden Street to Franklin Street (0.062) $21,309
- Ardmore Street - Kalamazoo Avenue to Giddings Avenue (0.070) $129,360
- Ardmore Street - Rosemont Avenue to Covington Drive (0.180) $61,865
- Atlantic Street - Van Buren Avenue to Powers Avenue (0.214) $82,744
- Auburn Avenue - Lake Drive to Fulton Street (0.312) $165,925
- Benning Avenue - Laughlin Drive to City/Twp Line (0.020) $9,787
- Benson Avenue - Lydia Street to North End (0.089) $66,230
- Briar Hills Drive - South End to Aberdeen Street (0.168) $92,918
- College Avenue - South End to Russwood Street (0.171502) $94,577
- Comstock Boulevard - Monique Drive to Paris Avenue (0.426) $275,000
- Covington Drive - Colton Drive to Ardmore Street (0.082) $36,637
- Crescent Street - Grand Avenue to Fuller Avenue (0.625) $358,974
- Cromwell Avenue - Hall Street to Humboldt Street (0.088) $31,505
- Davis Avenue - 3rd Street to 4th Street (0.075) $47,863
- Deloney Ave SW - W Fulton St to Veto St NW (0.062) $38,248
- Dickinson Street - Kalamazoo Avenue to Giddings Avenue (0.244) $175,000
- Douglas Street - Straight Avenue to Lexington Avenue (0.187) $80,338

Local Street Work FY2024

Estimated Cost = $ 12,402,733 Centerline Miles = 27.034

Rotomill/Resurface 1½" (continued)

Estimated Cost = $ 7,751,258 Centerline Miles = 23.383

- Fox Street - W. End to Buchanan Avenue (0.245) $130,294
- Gilbert Street - Madison Avenue to Paris Avenue (0.198) $138,994
- Glen Echo Drive - Meadowbrook Street to North End (0.060) $95,040
- Grand Avenue - Hawthorne Street to Parkwood Street (0.059) $25,347
- Grove Bluff Court - Grove Bluff Drive to East End (0.072) $39,829
- Gunnison Avenue - Butterworth Street to Fulton Street (0.348) $214,682
- Helen Street - Diamond Avenue to Caroline Place (0.106) $36,431
- Houseman Avenue - Michigan Street to Hake Street (0.159) $101,469
- Jackson Street - Lexington Avenue to Seward Avenue (061) $55,569
- Kenosha Drive - Division Avenue to Madison Avenue (0.468) $174,252
- Kentwood Street - Country Club Drive to Fuller Avenue (0.333) $184,177
- Lafayette Avenue - Garden Street to Hall Street (0.302) $192,729
- Manton Street - Waldorn Avenue to Edith Avenue (0.101) $58,016
- Mayhew Wood Drive - Eastern Avenue to Blaine Avenue (0.247) $136,612
- Meadowbrook Street - Glen Echo Drive to Mission Hills Drive (0.127) $70,248
- Milwaukee Avenue - 2nd Street to 4th Street (0.141) $77,985
- Morgan Street - West End to White Avenue (0.157) $47,215

Local Street Work FY2024

Estimated Cost = $ 12,402,733 Centerline Miles = 27.034

Rotomill/Resurface 1½” (continued)

Estimated Cost = $ 7,751,258 Centerline Miles = 23.383

- Mulford Street - Marshall Avenue to Aleda Avenue and Aleda Avenue - Mulford Street to Alger Street (0.183) $97,896
- Newark Avenue - Johnston Street to Orville Street (0.196) $310,464
- Northbend Drive - Aberdeen Street to Holmdene Avenue and Holmdene Avenue - Aberdeen Street to Northbend Drive (0.398) $228,594
- Paris Avenue - Griggs Street to Dickinson Street and 270' South of Oakdale Street to Adams Street (0.230) $168,606
- Park Street - John Ball Park Drive to Richards Avenue (0.110) $44,108
- Park Street - Garfield Avenue to Straight Avenue (0.501) $298,411
- Pine Avenue - Walker Avenue to 10th Street (0.077) $29,772
- Ridgewood Avenue - Hampshire Street to North End (0.071) $33,233
- Sibley Street - Lane Avenue to Seward Avenue (0.480) $286,030
- Sigsbee Street - Giddings Avenue to Ethel Avenue (0.088) $106,836
- Travis Street - 80' E of Coit Avenue to Lafayette Avenue (0.124) $76,499
- Travis Street - Fuller Avenue to Auburn Avenue (0.096) $53,102
- Watson Street - Garfield Avenue to Gunnison Avenue (0.315) $201,025
- Widdicomb Avenue - 11th Street to 12th Street (0.121) $45,052
- Willard Avenue - Burton Street to Dickinson Street (0.367) $226,403

Local Street Work FY2024

Estimated Cost = $ 12,402,733 Centerline Miles = 27.034

Rotomill/Resurface 1½” (continued)

Estimated Cost = $ 7,751,258 Centerline Miles = 23.383

- Woodlawn Court - West End to Woodlawn Avenue (0.035) $19,361
- Woodmeadow Drive - Mulford Drive to Woodlawn Avenue (0.095) $40,814
- Woodrow Avenue - Bristol Avenue to Walker Avenue (0.173) $64,414
- Temporary Paving – Various Locations (12.964) $1,600,000

Local Street Work FY2024

Estimated Cost = $ 12,402,733 Centerline Miles = 27.034

Rotomill/Resurface 3”

Estimated Cost = $ 1,735,700 Centerline Miles = 2.840

- Edington Drive - Granite Street to Breton Avenue and Granite Street - Breton Avenue to S. Edington Avenue (0.880) $650,408
- Hovey Street - Garfield Avenue to Gunnison Avenue (0. 384) $212,384
- Indiana Avenue - Butterworth Street to California Street (0.433) $324,950
- Omena Drive - Burton Street to Onaway Road (0.275) $160,000
- Twin Lakes Avenue - Bradford Street to Michigan Street (0.501) $238,456
- Union Avenue - Comstock Boulevard to Conger Street (0.367) $149,502

Reconstruction

Estimated Cost = $2,915,775

Centerline Miles = 0.811

- Eleanor Street - Plainfield Avenue to Diamond Avenue (0.493) $750,000
- Emerald Avenue - Leonard Street to Sweet Street $567,800
- Fremont Avenue - 3rd Street to 4th Street (0.075) $125,000
- Jackson Street - Valley Avenue to Garfield Avenue and Lane Avenue to Jackson Place $241,771
- Milton Street - Carlton Avenue to Norwood Avenue (0.243) $1,156,500
- Norwich Avenue - Curve Street to Hayden Street $74,704

FY2024 - FY2028 Sidewalk Fund
12/9/2022

SOURCES - SIDEWALK FUND

FISCAL YEAR	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Licenses and Permits	$32,500	$32,500	$32,500	$32,500	$32,500	$32,500
Charges for Services	2,000	2,000	2,000	2,000	2,000	2,000
Other Revenue	9,629	12,607	17,372	19,755	22,733	23,415
Income Tax Support	2,321,042	2,513,171	2,423,660	2,540,071	2,613,383	2,688,266
	$2,365,171	$2,560,278	$2,475,532	$2,594,326	$2,670,616	$2,746,181

USES - SIDEWALK FUND

FISCAL YEAR	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Contractual Services	$1,850,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Personnel and Operating Costs	624,528	639,821	658,455	667,725	611,839	674,402
	$2,474,528	$2,839,821	$2,858,455	$2,867,725	$2,811,839	$2,874,402
Sidewalk Repair Net Income (Loss)	(109,357)	(279,543)	(382,923)	(273,399)	(141,223)	(128,221)
Fund Balance-Beginning of Year	1,642,940	1,533,583	1,254,040	871,117	597,718	456,495
Fund Balance-End of Year	1,533,583	1,254,040	871,117	597,718	456,495	328,274
Sidewalk Repairs						
Public Requests	350,000	350,000	350,000	350,000	350,000	350,000
Systematic	1,100,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Connectivity	250,000	250,000	250,000	250,000	250,000	250,000
ADA Ramp Improvements	150,000	200,000	200,000	200,000	200,000	200,000
	1,850,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000

Sidewalk Work FY2024

Scheduled and Proposed Work

FY2024 Proposed Work (Construction Year 2023)

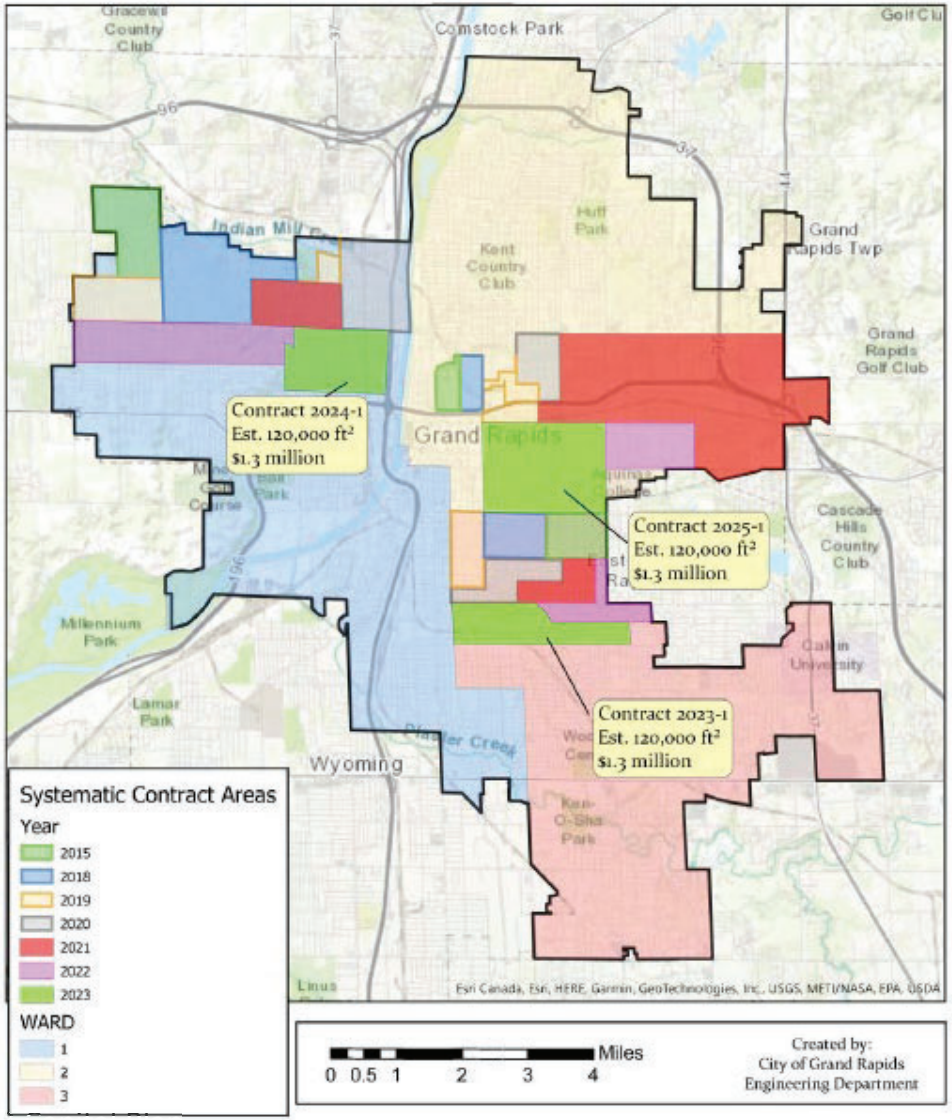
- Systematic Contract 3rd Ward $1,400,000
- Public Request Contracts $350,000
- ADA Ramp Upgrades $200,000
- Connectivity Project $250,000

FY24 Planned Expenditures $2,200,000

- FY25 (Construction Year 2024) Ward 1
- FY26 (Construction Year 2025) Ward 2



2023-2025 Systematic Contract Areas



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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	1,500,000	0	600,000	600,000	2,500,000	2,900,000	0	0	0
539-State Grants	300,234	299,642	299,642	299,642	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	3,331,022	3,784,300	3,784,300	3,203,696	3,046,382	2,913,771	2,774,015	2,723,247	2,723,247
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(29,531)	6,436	6,436	21,384	33,998	34,839	33,991	31,729	30,033
671-Other Revenues	(640)	0	0	(195)	0	0	0	0	0
695-Other Financing Sources-*General Fund Operating Subsidy*	6,033,941	6,033,941	6,033,941	6,033,941	6,200,506	6,316,193	9,774,675	10,195,413	10,795,413
695-Other Financing Sources-*Capital Reserve Fund Subsidy*	1,215,553	1,190,676	1,190,676	1,190,676	1,192,659	1,191,165	1,131,551	0	0
61ST DISTRICT COURT Total Revenues	***12,350,580***	***11,314,995***	***11,914,995***	***11,349,144***	***13,273,187***	***13,655,610***	***14,013,874***	***13,250,031***	***13,848,335***
Expenditures									
701-Personal Services	6,974,841	7,444,370	7,622,626	7,379,987	7,946,941	8,360,515	8,684,578	8,953,725	9,285,499
751-Supplies	90,898	97,300	97,300	82,246	101,207	105,158	109,249	107,253	117,970
800-Other Services And Charges	4,318,988	5,301,641	5,319,641	4,714,301	5,590,160	5,552,967	5,631,189	4,596,462	4,768,445
970-Capital Outlays	151,656	36,204	76,030	95,555	87,822	37,606	38,971	40,405	41,910
995-Appropriation Lapse	0	(386,385)	(386,385)	0	(406,010)	(420,410)	(431,306)	(412,690)	(430,298)
995-Other Financing	0	0	0	0	0	0	0	0	0
61ST DISTRICT COURT Total Expenditures	***11,536,384***	***12,493,130***	***12,729,212***	***12,272,089***	***13,320,120***	***13,635,836***	***14,032,681***	***13,285,155***	***13,783,526***
61ST DISTRICT COURT NET INCOME (LOSS)	**814,196**	**(1,178,135)**	**(814,217)**	**(922,945)**	**(46,933)**	**19,774**	**(18,807)**	**(35,124)**	**64,809**
Fund Balance - Beginning of Year	711,221	1,525,417	1,525,417	1,525,417	602,472	555,539	575,313	556,506	521,382
Fund Balance - End of Year	**1,525,417**	**347,282**	**711,200**	**602,472**	**555,539**	**575,313**	**556,506**	**521,382**	**586,191**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	1,730,458	1,873,970	1,909,382	1,840,813	1,998,018	2,045,375	2,104,902	1,992,773	2,067,529
Unassigned Fund Balance	(205,040)	(1,526,687)	(1,198,182)	(1,238,341)	(1,442,479)	(1,470,062)	(1,548,396)	(1,471,391)	(1,481,338)
Total	**1,525,417**	**347,282**	**711,200**	**602,472**	**555,539**	**575,313**	**556,506**	**521,382**	**586,191**
Unassigned Fund Balance as a % of Total Current Spending	-1.8%	-12.2%	-9.4%	-10.1%	-10.8%	-10.8%	-11.0%	-11.1%	-10.7%
Capital Reserve Subsidy	1,215,553	1,190,676	1,190,676	1,190,676	1,192,659	1,191,165	1,131,551	-	-
GOF Subsidy	6,033,941	6,033,941	6,033,941	6,033,941	6,200,506	6,316,193	9,774,675	10,195,413	10,795,413
Total Subsidy	7,249,494	7,224,617	7,224,617	7,224,617	7,393,165	7,507,358	10,906,226	10,195,413	10,795,413

FUND DESCRIPTIONS - ENTERPRISE FUNDS

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

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

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

Parking System Operating Fund: This fund is used to account for the operation and maintenance of major parking facilities, surface parking lots and on-street parking meters as well as the operation and maintenance cost associated with mobility and transportation. In addition, Parking System personnel account for the operation of the parking enforcement and violations function. The cost of enforcement and a small portion of fine revenues are included in this fund. Financing of the Parking System operations is provided primarily through user charges.

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

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

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

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

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

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

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

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

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

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

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	803,193	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	(40,236)	5,937	5,937	11,538	20,644	21,251	20,639	19,006	17,782
671-Other Revenues	834	241,650	241,650	108,718	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	***763,791***	***247,587***	***247,587***	***120,256***	***262,294***	***262,901***	***262,289***	***260,656***	***259,432***
Expenditures									
701-Personal Services	220,586	0	0	0	0	0	0	0	0
751-Supplies	18,953	0	0	0	0	0	0	0	0
800-Other Services And Charges	405,170	238,500	238,500	225,160	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	***644,709***	***238,500***	***238,500***	***225,160***	***238,500***	***238,500***	***238,500***	***238,500***	***238,500***
BELKNAP ICE ARENA NET INCOME (LOSS)	**119,082**	**9,087**	**9,087**	**(104,903)**	**23,794**	**24,401**	**23,789**	**22,156**	**20,932**
Unrestricted Cash - Beginning of Year	850,361	969,442	969,442	969,442	864,539	888,333	912,734	936,523	958,679
Unrestricted Cash - End of Year	**969,442**	**978,529**	**978,529**	**864,539**	**888,333**	**912,734**	**936,523**	**958,679**	**979,611**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	161,177	59,625	59,625	56,290	59,625	59,625	59,625	59,625	59,625
Unassigned Cash	808,265	918,904	918,904	808,249	828,708	853,109	876,898	899,054	919,986
Total	**969,442**	**978,529**	**978,529**	**864,539**	**888,333**	**912,734**	**936,523**	**958,679**	**979,611**
Unassigned Cash as a % of Total Current Spending	125.4%	385.3%	385.3%	359.0%	347.5%	357.7%	367.7%	377.0%	385.7%

Grand Rapids MI
CEMETERY OPERATING (5020)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	1,229	0	0	660	1,229	0	0	0	0
600-Charges For Services	913,380	791,808	791,808	725,773	810,350	827,811	844,366	861,253	878,476
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(77,517)	12,337	12,337	29,601	52,961	54,519	52,948	48,760	45,618
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	1,055,375	957,400	957,400	957,400	1,076,000	1,107,000	1,121,000	1,117,000	1,106,000
CEMETERY OPERATING Total Revenues	***1,892,467***	***1,761,545***	***1,761,545***	***1,713,434***	***1,940,540***	***1,989,330***	***2,018,314***	***2,027,013***	***2,030,094***
Expenditures									
701-Personal Services	485,383	534,411	546,319	519,791	631,995	659,009	681,266	700,799	724,185
751-Supplies	29,983	35,600	35,600	35,600	34,100	34,567	35,041	35,524	36,013
800-Other Services And Charges	670,125	744,277	744,277	751,625	820,551	842,577	861,217	880,532	899,915
970-Capital Outlays	175	200,000	1,260,000	1,250,382	150,000	500,000	750,000	0	600,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	124,296	118,771	118,771	118,771	121,737	124,172	126,656	129,188	131,772
CEMETERY OPERATING Total Expenditures	***1,309,962***	***1,633,059***	***2,704,967***	***2,676,169***	***1,758,383***	***2,160,325***	***2,454,180***	***1,746,043***	***2,391,885***
CEMETERY OPERATING NET INCOME (LOSS)	**582,505**	**128,486**	**(943,422)**	**(962,735)**	**182,157**	**(170,995)**	**(435,866)**	**280,970**	**(361,791)**
Cash - Beginning of Year	1,610,772	2,193,277	2,193,277	2,193,277	1,230,542	1,412,699	1,241,704	805,838	1,086,808
Cash - End of Year	**2,193,277**	**2,321,763**	**1,249,855**	**1,230,542**	**1,412,699**	**1,241,704**	**805,838**	**1,086,808**	**725,017**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	327,447	358,265	361,242	356,447	402,096	415,081	426,045	436,511	447,971
Assigned to Capital	1,513,508	1,638,508	578,508	588,126	763,126	588,126	163,126	488,126	213,126
Unassigned Cash	352,322	324,990	310,105	285,969	247,477	238,497	216,667	162,171	63,920
Total	**2,193,277**	**2,321,763**	**1,249,855**	**1,230,542**	**1,412,699**	**1,241,704**	**805,838**	**1,086,808**	**725,017**
Unassigned Cash as a % of Total Current Spending	26.9%	22.7%	21.5%	20.1%	15.4%	14.4%	12.7%	9.3%	3.6%

Grand Rapids MI
GOLF COURSE (5840)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	0	0	0	0	0	0	0	0
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	244	0	0	0	0	0	0	0	0
600-Charges For Services	1,064,565	993,000	1,345,968	1,242,968	1,212,423	1,236,073	1,260,194	1,284,798	1,309,892
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(41,318)	4,217	4,217	11,044	19,759	20,340	19,754	18,191	17,019
671-Other Revenues	421	0	0	691	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
GOLF COURSE Total Revenues	***1,023,911***	***997,217***	***1,350,185***	***1,254,703***	***1,232,182***	***1,256,413***	***1,279,948***	***1,302,989***	***1,326,911***
Expenditures									
701-Personal Services	351,355	339,680	445,388	423,256	486,899	504,699	520,784	536,659	550,539
751-Supplies	162,781	141,361	226,361	184,394	163,035	166,849	169,981	173,943	178,001
800-Other Services And Charges	272,417	337,196	417,265	407,167	375,570	386,185	382,289	369,425	371,855
970-Capital Outlays	80,948	129,500	214,500	172,000	34,000	63,000	9,000	86,500	40,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	25,000	25,000	25,000	25,000	25,000
GOLF COURSE Total Expenditures	***867,500***	***947,737***	***1,303,514***	***1,186,817***	***1,084,504***	***1,145,733***	***1,107,054***	***1,191,527***	***1,165,395***
GOLF COURSE NET INCOME (LOSS)	**156,411**	**49,480**	**46,671**	**67,886**	**147,678**	**110,680**	**172,894**	**111,462**	**161,516**
Cash - Beginning of Year	633,929	790,340	790,340	790,340	858,226	1,005,904	1,116,584	1,289,478	1,400,940
Cash - End of Year	**790,340**	**839,820**	**837,011**	**858,226**	**1,005,904**	**1,116,584**	**1,289,478**	**1,400,940**	**1,562,456**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	196,638	204,559	272,254	253,704	262,626	270,683	274,514	276,257	281,349
Assigned to Capital	593,702	635,261	564,758	604,522	743,278	845,901	1,014,965	1,124,683	1,281,107
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	**790,340**	**839,820**	**837,011**	**858,226**	**1,005,904**	**1,116,584**	**1,289,478**	**1,400,940**	**1,562,456**
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 2022	ADOPTED 2023	AMENDED 2023	ESTIMATE 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
600-Charges for Services	18,007,679	18,857,586	18,857,586	18,767,931	20,861,678	21,039,316	21,214,337	21,382,907	21,554,574
655-Fines & Forfeitures	504,385	409,000	409,000	521,436	462,400	462,400	462,400	462,400	462,400
664-Investment Income & Rentals	-73,878	285,596	285,596	410,460	636,089	653,107	639,781	601,072	572,571
671-Other Revenues	-37,996	28,400	28,400	31,073	82,000	12,000	12,000	12,000	12,000
Parking Operating Total Revenues	**18,400,190**	**19,580,582**	**19,580,582**	**19,730,900**	**22,042,167**	**22,166,823**	**22,328,518**	**22,458,379**	**22,601,545**
Expenditures									
701-Personal Services	4,002,485	4,818,621	4,914,446	4,213,793	5,213,075	5,504,366	5,771,452	6,005,681	6,253,384
751-Supplies	222,220	209,000	209,000	212,843	241,200	241,200	241,200	241,200	241,200
800-Other Services and Charges	8,607,467	9,169,434	9,219,434	8,921,940	10,322,034	10,479,749	10,668,132	10,457,143	10,519,087
970-Capital Outlays	145,392	169,000	169,000	135,389	180,000	110,000	110,000	110,000	110,000
990-Debt Service	630,949	855,751	855,751	855,751	576,114	521,187	462,124	407,060	356,409
995-Other Financing	1,890,000	2,240,000	2,240,000	2,540,000	6,252,000	5,925,000	4,330,000	5,435,000	4,540,000
Parking Operating Total Expenditures	**15,498,513**	**17,461,806**	**17,607,631**	**16,879,716**	**22,784,423**	**22,781,502**	**21,582,908**	**22,656,084**	**22,020,080**
Parking Operating NET INCOME (LOSS)	2,901,676	2,118,776	1,972,951	2,851,184	-742,256	-614,679	745,610	-197,705	581,465
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(1,737,762)	(1,725,000)	(1,725,000)	(1,725,000)	(1,775,000)	(1,830,000)	(1,880,000)	(1,930,000)	(1,985,000)
Net Other Sources & Uses	(1,737,762)	(1,725,000)	(1,725,000)	(1,725,000)	(1,775,000)	(1,830,000)	(1,880,000)	(1,930,000)	(1,985,000)
Net Change in Available Cash	**1,163,914**	**393,776**	**247,951**	**1,126,184**	**(2,517,256)**	**(2,444,679)**	**(1,134,390)**	**(2,127,705)**	**(1,403,535)**
Unrestricted Cash - Beginning of Year	**9,886,266**	**11,050,181**	**11,050,181**	**11,050,181**	**12,176,365**	**9,659,109**	**7,214,430**	**6,080,040**	**3,952,335**
Unrestricted Cash - End of Year	**11,050,181**	**11,443,957**	**11,298,132**	**12,176,365**	**9,659,109**	**7,214,430**	**6,080,040**	**3,952,335**	**2,548,800**
Reserve Targets									
Assigned to Operations - 25% of Total Spending	3,874,628	4,365,452	4,401,908	4,219,929	5,696,106	5,695,376	5,395,727	5,664,021	5,505,020
Unassigned Cash	7,175,553	7,078,505	6,896,224	7,956,436	3,963,003	1,519,054	684,313	-1,711,686	-2,956,220
Total	11,050,181	11,443,957	11,298,132	12,176,365	9,659,109	7,214,430	6,080,040	3,952,335	2,548,800
Unassigned Cash as a % of Total Expenditures	46.3%	40.5%	39.2%	47.1%	17.4%	6.7%	3.2%	(7.6%)	(13.4%)

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	85,458	0	3,465,630	0	0	0	0	0	0
664-Investment Income & Rentals	-670,039	0	0	0	0	0	0	0	0
695-Other Financing Sources	1,750,000	2,400,000	2,400,000	2,400,000	6,412,000	6,085,000	4,490,000	5,595,000	4,700,000
Parking Capital Projects Total Revenues	**1,165,419**	**2,400,000**	**5,865,630**	**2,400,000**	**6,412,000**	**6,085,000**	**4,490,000**	**5,595,000**	**4,700,000**
Expenditures									
701-Personal Services	2,249	0	0	0	0	0	0	0	0
751-Supplies	25,690	0	0	0	0	0	0	0	0
800-Other Services and Charges	348,623	0	0	0	0	0	0	0	0
970-Capital Outlays	1,404,715	2,400,000	5,865,630	2,400,000	6,412,000	6,085,000	4,490,000	5,595,000	4,700,000
Parking Capital Projects Total Expenditures	**1,781,277**	**2,400,000**	**5,865,630**	**2,400,000**	**6,412,000**	**6,085,000**	**4,490,000**	**5,595,000**	**4,700,000**
Parking Capital Projects NET INCOME (LOSS)	**-615,858**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Restricted Cash - Beginning of Year	**8,327,127**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**
Restricted Cash - End of Year	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**	**7,711,269**
Comprehensive Annual Financial Report Reconciliation:									
Ending Cash per Annual Report	7,711,269								
Assigned for Uncompleted Capital Projects	(7,711,269)								
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

CITY OF GRAND RAPIDS

CAPITAL PROJECT DETAIL

FY2024 FINAL FISCAL PLAN

MOBILE GR AND PARKING SERVICES DEPARTMENT (523)

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
5141	Parking Capital Projects	514115261	Enhance and Replace Signs	9880	Construction In Progress	$ 500,000	$	$	$	$
		514116048	Access Cntl Equip Replace FY16	9760	Equipment	$	$ 250,000	$ 250,000	$ 250,000	$ 250,000
		514117097	Gen Parking Projects	9880	Construction In Progress	$ 800,000	$ 650,000	$ 450,000	$ 450,000	$ 450,000
		514118024	Asset Management	9880	Construction In Progress	$ 650,000	$ 2,100,000	$ 600,000	$ 1,600,000	$ 600,000
		514118026	Communications and IT	9805	Computer Equipment	$ 600,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
		514118027	DASH	9810	Vehicles	$ 740,000	$ 800,000	$ 800,000	$ 800,000	$ 800,000
		514119046	Transit Stop Improvements	9760	Equipment	$ 400,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
		514119077	Pedestrian Hybrid Beacon	9880	Construction In Progress	$ 368,000	$ 400,000	$ 405,000	$ 410,000	$ 415,000
		514120032	Parking Facilities Access Improvements	9880	Construction In Progress	$ 960,000	$ 460,000	$ 460,000	$ 460,000	$ 460,000
		514124001	Renewable Energy Projects	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
		514124028	Neighborhood Greenways	9880	Construction In Progress	$ 1,094,000	$ 1,100,000	$ 1,200,000	$ 1,300,000	$ 1,400,000
		514124029	Exterior Ramp LED Lighting	9880	Construction In Progress	$ 200,000	$	$	$	$
Grand Total						**$ 6,412,000**	**$ 6,085,000**	**$ 4,490,000**	**$ 5,595,000**	**$ 4,700,000**

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
450-Licenses & Permits	55,843	49,518	49,518	49,518	49,518	49,518	49,518	49,518	49,518
539-State Grants	16,190	0	0	0	0	0	0	0	0
600-Charges for Services	66,574,019	70,215,502	70,215,502	68,516,404	70,891,237	73,145,114	74,478,839	75,839,238	77,410,264
664-Investment Income & Rentals	-534,415	541,580	541,580	725,199	1,377,770	1,414,621	1,377,468	1,278,393	1,204,087
671-Other Revenues	1,328,038	1,171,296	1,171,296	1,046,330	1,171,296	1,171,296	1,171,296	1,171,296	1,171,296
Sewer Disposal Operations Total Revenues	**67,439,675**	**71,977,896**	**71,977,896**	**70,337,451**	**73,489,821**	**75,780,549**	**77,077,121**	**78,338,445**	**79,835,165**
Expenditures									
701-Personal Services	11,531,325	13,254,217	13,523,598	12,118,807	14,053,961	14,847,183	15,515,692	16,088,713	16,696,439
751-Supplies	2,681,956	3,920,761	3,920,761	3,866,091	3,799,289	4,006,793	4,287,507	4,124,215	3,249,326
800-Other Services and Charges	18,848,359	18,903,607	21,032,988	20,513,741	22,527,273	23,353,811	23,933,411	23,809,325	24,213,738
970-Capital Outlays	363,867	1,180,800	1,180,800	1,371,508	1,246,650	1,759,795	1,952,500	2,384,500	2,181,500
990-Debt Service	10,708,909	10,674,550	10,674,550	10,674,550	10,091,044	10,185,740	9,708,712	9,200,532	8,655,859
995-Other Financing	4,335,000	10,414,000	12,332,040	12,202,000	2,107,000	16,092,000	6,068,000	8,576,000	662,000
Sewer Disposal Operations Total Expenditures	**48,469,416**	**58,347,935**	**62,664,737**	**60,746,697**	**53,825,217**	**70,245,322**	**61,465,822**	**64,183,285**	**55,658,862**
Sewer Disposal Operations NET INCOME (LOSS)	**18,970,260**	**13,629,961**	**9,313,159**	**9,590,754**	**19,664,604**	**5,535,227**	**15,611,299**	**14,155,160**	**24,176,303**
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(12,990,000)	(13,390,000)	(13,390,000)	(13,390,000)	(13,935,000)	(14,974,482)	(15,509,523)	(16,060,031)	(16,596,023)
Net Other Sources & Uses	(12,990,000)	(13,390,000)	(13,390,000)	(13,390,000)	(13,935,000)	(14,974,482)	(15,509,523)	(16,060,031)	(16,596,023)
Net Change in Available Cash	5,980,260	239,961	(4,076,841)	(3,799,246)	5,729,604	(9,439,255)	101,776	(1,904,871)	7,580,280
Unrestricted Cash - Beginning of Year	**24,476,872**	**30,457,131**	**30,457,131**	**30,457,131**	**26,657,885**	**32,387,489**	**22,948,234**	**23,050,010**	**21,145,139**
Unrestricted Cash - End of Year	**30,457,131**	**30,697,092**	**26,380,290**	**26,657,885**	**32,387,489**	**22,948,234**	**23,050,010**	**21,145,139**	**28,725,419**
Reserve Targets									
Assigned to Operations - 25% of Total Spending	12,117,354	14,586,984	15,666,184	15,186,674	13,456,304	17,561,331	15,366,456	16,045,821	13,914,716
Unassigned Cash	18,339,777	16,110,109	10,714,106	11,471,211	18,931,185	5,386,904	7,683,555	5,099,318	14,810,704
Total	30,457,131	30,697,092	26,380,290	26,657,885	32,387,489	22,948,234	23,050,010	21,145,139	28,725,419
Unassigned Cash as a % of Total Expenditures	37.8%	27.6%	17.1%	18.9%	35.2%	7.7%	12.5%	7.9%	26.6%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	0	0	50,550	0	0	0	0	0	0
664-Investment Income & Rentals	(2,136,869)	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	4,335,000	12,202,000	10,640,256	12,202,000	3,895,000	18,070,000	7,910,000	10,450,000	2,535,000
Sewer Replacement & Improvement Total Revenues	**2,198,131**	**12,202,000**	**10,690,806**	**12,202,000**	**3,895,000**	**18,070,000**	**7,910,000**	**10,450,000**	**2,535,000**
Expenditures									
701-Personal Services	2,137	0	0	0	0	0	0	0	0
800-Other Services and Charges	557,771	0		0	0	0	0	0	0
970-Capital Outlays	14,245,671	12,202,000	10,690,806	12,202,000	3,895,000	18,070,000	7,910,000	10,450,000	2,535,000
Sewer Replacement & Improvement Total Expenditures	**14,805,579**	**12,202,000**	**10,690,806**	**12,202,000**	**3,895,000**	**18,070,000**	**7,910,000**	**10,450,000**	**2,535,000**
Sewer Replacement & Improvement NET INCOME (LOSS)	**(12,607,448)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Change in receivables		0	0	0	0	0	0	0	0
Change in payables		0	0	0	0	0	0	0	0
Net Other Sources & Uses	-	0	0	0	0	0	0	0	0
Net Change in Available Cash	(12,607,448)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**35,282,833**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**
Unrestricted Cash - End of Year	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**	**22,675,385**
Comprehensive Annual Financial Report Reconciliation:									
Ending Cash per Annual Report	22,675,385	0	0	0	0	0	0	0	0
Assigned for Uncompleted Capital Projects	(22,675,385)	0	0	0	0	0	0	0	0
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
664-Investment Income & Rentals	-7,807	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	4,667,080	0	11,000,000	0	0	0	0
SDS Revenue Bonds Total Revenues	**-7,807**	**0**	**4,667,080**	**0**	**11,000,000**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	101	0	0	0	0	0	0	0	0
751-Supplies	141,510	0	0	0	0	0	0	0	0
800-Other Services and Charges	150	0	0	0	0	0	0	0	0
970-Capital Outlays	1,389,536	0	4,667,080	5,136,504	11,000,000	0	0	0	0
SDS Revenue Bonds Total Expenditures	**1,531,297**	**0**	**4,667,080**	**5,136,504**	**11,000,000**	**0**	**0**	**0**	**0**
SDS Revenue Bonds NET INCOME (LOSS)	**-1,539,105**	**0**	**0**	**-5,136,504**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Change in Available Cash	(1,539,104.58)	0	0	(5,136,504)	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**6,675,608**	**5,136,504**	**5,136,504**	**5,136,504**	**0**	**0**	**0**	**0**	**0**
Unrestricted Cash - End of Year	**5,136,504**	**5,136,504**	**5,136,504**	**0**	**0**	**0**	**0**	**0**	**0**

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2024 FINAL FISCAL PLAN
ENVIRONMENTAL SERVICES DEPARTMENT (527)

						FY2024	FY2025	FY2026	FY2027	FY2028
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
		590222020	WRRF-Decant Pump Replacement	9880	Construction In Progress	$ 50,000	$	$	$	$
		590222021	MAPS VFD Replacement	9880	Construction In Progress	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$
		590222023	Primary Tank Drive Replacement	9880	Construction In Progress	$ 20,000	$	$	$	$
		590223025	Burton/Breton Trunk Sewer	9880	Construction In Progress	$	$ 3,000,000	$	$	$
		590223030	Electrical Relays 42: Motors & Feeder Breakers	9880	Construction In Progress	$ 80,000	$ 80,000	$ 80,000	$	$
		590223032	Flow Meter Replacement	9880	Construction In Progress	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
		590223033	HVAC Replacement	9880	Construction In Progress	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000
		590223034	MCC Replacements	9880	Construction In Progress	$ 180,000	$ 110,000	$	$	$
		590223035	Replace John Deere Gators	9880	Construction In Progress	$ 30,000	$ 30,000	$	$	$
		590223036	Replace Forklift Truck	9880	Construction In Progress	$ 80,000	$	$	$	$
		590223041	Roof Replacements	9880	Construction In Progress	$ 130,000	$ 130,000	$	$	$
		590224001	Renewable Energy Projects	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
		TEMP17023	2035-Godfrey Av-Oxford St to Market Av	9880	Construction In Progress	$	$	$ 4,130,000	$	$
		TEMP17031	2041-Godfrey Avenue - Liberty Street to Oxford Street	9880	Construction In Progress	$	$	$	$ 4,060,000	$
		TEMP17044	2516-Whiskey Creek Sanitary Trunk	9880	Construction In Progress	$	$ 3,700,000	$	$	$
		TEMP17140	1405-Berkshire St-Giddings Av to Kalamazoo Av	9880	Construction In Progress	$	$	$ 225,000	$	$
		TEMP18003	2537 - Lafayette Avenue - Fulton to Fountain	9880	Construction In Progress	$	$	$	$	$ 270,000
		TEMP18015	6862-A.C. forcemain replacement at Eastern Avenue Lift Sta	9880	Construction In Progress	$	$	$	$ 1,000,000	$
		TEMP19008	6864-A.C. Forcemain replacement - Lincoln School Lift Statio	9880	Construction In Progress	$	$	$	$	$ 675,000
		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	$	$	$
		TEMP21015	1749-Long Term Wet Weather	9880	Construction In Progress	$	$	$	$ 3,500,000	$
		590224030	44th/Eastern SE Collection Area	9880	Construction In Progress	$ 500,000	$	$	$	$
		590224031	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	$	$	$
		590224032	Beacon St - B St	9880	Construction In Progress	$ 100,000	$	$	$	$
		590224033	Eaglecrest Lift Station Upgrades	9880	Construction In Progress	$ 150,000	$	$	$	$
		TEMP22081	Eastern Ave LS Upgrades	9880	Construction In Progress	$	$ 150,000	$	$	$
		590224034	Grandville - Clyde Park to Stolpe	9880	Construction In Progress	$ 200,000	$	$	$	$
		TEMP22087	Lift Station Upgrades	9880	Construction In Progress	$	$	$ 350,000	$ 350,000	$ 350,000
		TEMP22090	Medium Voltage Cable Replacement	9880	Construction In Progress	$	$	$ 300,000	$ 300,000	$ 300,000
		TEMP22091	Neland - Bates to Sherman	9880	Construction In Progress	$	$ 1,000,000	$	$	$
		590224035	Thornapple LS Upgrades	9880	Construction In Progress	$ 250,000	$	$	$	$
		TEMP22101	Valentine LS Upgrades	9880	Construction In Progress	$	$ 100,000	$	$	$
		TEMP22104	Market Ave PS	9880	Construction In Progress	$	$ 1,500,000	$	$	$
		TEMP22105	North-South UV Disinfection	9880	Construction In Progress	$	$ 4,000,000	$	$	$
		TEMP23031	GRANDVILLE AVE - HALL TO BEACON	9880	Construction In Progress	$	$	$ 390,000	$	$
		TEMP23032	GRANDVILLE AVE - STOLPE TO HALL	9880	Construction In Progress	$	$ 150,000	$	$	$
		590224036	East Paris Lift Station Electric Underground Conduit Replace	9880	Construction In Progress	$ 60,000	$	$	$	$
		590224037	Fremont Ave NW- Third to Fourth	9880	Construction In Progress	$ 150,000	$	$	$	$
		590224038	Primary Treatment Section Isolation & Butterfly Gate Replace	9880	Construction In Progress	$ 400,000	$ 400,000	$	$	$
		590224039	Security updates at WRRF	9880	Construction In Progress	$ 75,000	$ 75,000	$ 75,000	$	$
		590224040	Walker Sanitary Extension	9880	Construction In Progress	$ 100,000	$	$	$	$
		TEMP24043	East Paris Lift Station Forcemain Replacement	9880	Construction In Progress	$	$	$ 850,000	$	$

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2024 FINAL FISCAL PLAN
ENVIRONMENTAL SERVICES DEPARTMENT (527)

						FY2024	FY2025	FY2026	FY2027	FY2028
Fund Number	**Fund Name**	**Project Code**	**Project Name**	**Budget Object Code**	**Budget Object Name**	**Proposed**	**Forecast**	**Forecast**	**Forecast**	**Forecast**
		TEMP24044	4532 - BUTTERWORTH - HOGADONE TO SEWARD AVE	9880	Construction In Progress	$	$	$	$	$ 100,000
	Sewer Improvement Total					**$ 3,895,000**	**$ 18,070,000**	**$ 7,910,000**	**$ 10,450,000**	**$ 2,535,000**
5909	2023 SDS Revenue Bonds	590919050	2513-Brandywine Sanitary Trunk Sewer	9880	Construction In Progress	$ 2,500,000	$	$	$	$
		590922017	2522 - Cascade/Kentwood Sanitary Trunk Sewer	9880	Construction In Progress	$ 2,500,000	$	$	$	$
		590924054	Groundwater Treatment at WRRF	9880	Construction In Progress	$ 1,500,000	$	$	$	$
		590922029	Headworks Grit Pass	9880	Construction In Progress	$ 4,100,000	$	$	$	$
		590924055	Ferrous Pumps & Piping Replacement	9880	Construction In Progress	$ 400,000	$	$	$	$
	2023 SDS Revenue Bonds Total					**$ 11,000,000**	**$**	**$**	**$**	**$**
Grand Total						**$ 14,895,000**	**$ 18,070,000**	**$ 7,910,000**	**$ 10,450,000**	**$ 2,535,000**

Grand Rapids MI
WATER OPERATIONS (5910)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
450-Licenses & Permits	46,350	39,000	39,000	54,500	40,000	45,000	45,000	45,000	45,000
600-Charges for Services	49,871,775	52,517,131	52,517,131	51,624,680	55,526,251	57,542,391	58,924,333	60,018,386	61,419,882
655-Fines & Forfeitures	1,043,564	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000
664-Investment Income & Rentals	-526,404	1,021,551	1,021,551	1,294,583	1,853,670	1,858,051	1,819,944	1,718,770	1,640,985
671-Other Revenues	97,390	5,000	5,000	281,007	5,000	5,000	5,000	5,000	5,000
695-Other Financing Sources	7,143,668	168,308	168,308	168,308	167,791	206,499	245,207	0	0
Water Operations Total Revenues	**57,676,342**	**54,700,990**	**54,700,990**	**54,373,078**	**58,542,712**	**60,606,941**	**61,989,484**	**62,737,156**	**64,060,867**
Expenditures									
701-Personal Services	12,235,964	13,654,383	13,954,192	12,470,778	14,753,044	15,468,818	16,085,106	16,606,554	17,077,188
751-Supplies	3,338,283	4,184,305	4,184,305	4,678,378	4,917,664	5,088,582	5,301,467	5,509,019	5,736,088
800-Other Services and Charges	13,151,097	15,367,435	15,617,435	15,563,488	17,174,667	18,289,362	18,402,400	17,510,834	18,117,227
970-Capital Outlays	354,053	969,400	1,119,400	1,056,195	1,102,027	1,203,187	1,084,651	1,155,854	999,625
990-Debt Service	5,307,240	6,684,884	6,684,884	6,684,884	6,330,785	6,988,636	6,884,029	6,951,274	6,893,160
995-Other Financing	9,616,877	12,314,207	18,413,395	13,337,142	13,896,198	7,247,308	9,634,473	6,479,697	10,111,982
Water Operations Total Expenditures	**44,003,514**	**53,174,614**	**59,973,611**	**53,790,865**	**58,174,385**	**54,285,893**	**57,392,126**	**54,213,232**	**58,935,270**
Water Operations NET INCOME (LOSS)	**13,672,829**	**1,526,376**	**-5,272,621**	**582,213**	**368,327**	**6,321,048**	**4,597,358**	**8,523,924**	**5,125,597**
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(4,562,495)	(4,772,765)	(4,772,765)	(4,772,765)	(5,568,582)	(7,432,321)	(8,061,374)	(9,151,355)	(10,029,032)
Net Other Sources & Uses	(4,562,495)	(4,772,765)	(4,772,765)	(4,772,765)	(5,568,582)	(7,432,321)	(8,061,374)	(9,151,355)	(10,029,032)
Net Change in Available Cash	9,110,334	(3,246,389)	(10,045,386)	(4,190,552)	(5,200,255)	(1,111,273)	(3,464,016)	(627,431)	(4,903,435)
Unrestricted Cash - Beginning of Year	**31,239,362**	**40,349,696**	**40,349,696**	**40,349,696**	**36,159,144**	**30,958,889**	**29,847,616**	**26,383,600**	**25,756,169**
Unrestricted Cash - End of Year	**40,349,696**	**37,103,307**	**30,304,310**	**36,159,144**	**30,958,889**	**29,847,616**	**26,383,600**	**25,756,169**	**20,852,734**
Reserve Targets									
Assigned to Operations - 25% of Total Spending	11,000,878	13,293,654	14,993,403	13,447,716	14,543,596	13,571,473	14,348,032	13,553,308	14,733,818
Unassigned Cash	29,348,817	23,809,653	15,310,907	22,711,427	16,415,292	16,276,142	12,035,568	12,202,861	6,118,916
Total	40,349,696	37,103,307	30,304,310	36,159,144	30,958,889	29,847,616	26,383,600	25,756,169	20,852,734
Unassigned Cash as a % of Total Expenditures	66.7%	44.8%	25.5%	42.2%	28.2%	30.%	21.%	22.5%	10.4%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	810,465	0	2,879,120	0	0	0	0	0	0
539-State Grants	174,542	0	200,000	0	0	0	0	0	0
664-Investment Income & Rentals	-1,631,142	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	2,568,166	45,412,000	52,540,501	21,313,000	32,962,000	60,000,000	21,480,000	31,610,000	30,915,000
Water Replacement & Improvement Total Revenues	**1,922,031**	**45,412,000**	**55,619,621**	**21,313,000**	**32,962,000**	**60,000,000**	**21,480,000**	**31,610,000**	**30,915,000**
Expenditures									
701-Personal Services	16,732	0	0	0	0	0	0	0	0
751-Supplies	102,665	0	0	0	0	0	0	0	0
800-Other Services and Charges	27,842	0	0	0	0	0	0	0	0
970-Capital Outlays	13,050,068	45,412,000	55,619,621	21,313,000	32,962,000	60,000,000	21,480,000	31,610,000	30,915,000
990-Debt Service	0	0	0	0	0	0	0	0	0
Water Replacement & Improvement Total Expenditures	**13,197,307**	**45,412,000**	**55,619,621**	**21,313,000**	**32,962,000**	**60,000,000**	**21,480,000**	**31,610,000**	**30,915,000**
Water Replacement & Improvement NET INCOME (LOSS)	**-11,275,276**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Change in receivables		0	0	0	0	0	0	0	0
Change in payables		0	0	0	0	0	0	0	0
Net Other Sources & Uses	0	0	0	0	0	0	0	0	0
Net Change in Available Cash	(11,275,276)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**22,905,477**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**
Unrestricted Cash - End of Year	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**	**11,630,201**

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
664-Investment Income & Rentals	15,066	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	2,409,008	0	0	0	0	0	0
WSS Revenue Bonds Total Revenues	**15,066**	**0**	**2,409,008**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	2,458	0	0	0	0	0	0	0	0
970-Capital Outlays	5,038,823	0	2,409,008	5,700,702	0	0	0	0	0
WSS Revenue Bonds Total Expenditures	**5,041,282**	**0**	**2,409,008**	**5,700,702**	**0**	**0**	**0**	**0**	**0**
WSS Revenue Bonds NET INCOME (LOSS)	**-5,026,215**	**0**	**0**	**-5,700,702**	**0**	**0**	**0**	**0**	**0**
Net Change in Available Cash	(5,026,215)	0	0	(5,700,702)	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**10,726,918**	**5,700,702**	**5,700,702**	**5,700,702**	**0**	**0**	**0**	**0**	**0**
Unrestricted Cash - End of Year	**5,700,702**	**5,700,702**	**5,700,702**	**0**	**0**	**0**	**0**	**0**	**0**

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2024 FINAL FISCAL PLAN
WATER DEPARTMENT (536)

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
5911	Water Replacement	591117096	Watermain Oversizing	9880	Construction In Progress	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		591119061	Wilson/Leonard Watermain	9880	Construction In Progress	$ 125,000	$	$	$	$
		591120034	2035-Godfrey Av-Oxford St to Market Av	9880	Construction In Progress	$	$	$ 2,130,000	$	$
		591120045	3460-Efficiency & Sustain Projs	9880	Construction In Progress	$	$ 200,000	$ 200,000	$	$
		591120055	7843-Burton and I-96 WM Crossing	9880	Construction In Progress	$	$ 550,000	$	$	$
		591122033	Large Valve Replacements	9880	Construction In Progress	$ 200,000	$	$	$	$
		591122038	8338 - North Yard Relocation	9880	Construction In Progress	$	$ 250,000	$	$	$
		591123045	36th/28th PRV Replacements	9880	Construction In Progress	$ 800,000	$	$	$	$
		591124001	Renewable Energy Projects	9880	Construction In Progress	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		TEMP17189	5097-South Walker Watermain Phase 3	9880	Construction In Progress	$	$	$	$ 2,000,000	$
		591124041	1781-Omena - Burton to south - watermain replacement	9880	Construction In Progress	$ 900,000	$	$	$	$
		TEMP19116	5249-Kendall St-Kalamazoo Av to Kent Ridge Dr	9880	Construction In Progress	$	$ 800,000	$	$	$
		TEMP19126	4647-2nd Street - Valley Avenue to Stocking Avenue	9880	Construction In Progress	$	$	$	$ 800,000	$
		TEMP19138	1933-Ann Street - Wilbert to Oakwood Avenue	9880	Construction In Progress	$	$ 300,000	$	$	$
		TEMP19147	6440-Stevens - Steele to Randolph	9880	Construction In Progress	$	$ 1,000,000	$	$	$
		TEMP19148	5367-Poinsettia Avenue - Langley Street to Norman Drive	9880	Construction In Progress	$	$	$	$	$ 515,000
		TEMP19150	5356 - Okemos - Tekonsha to Annchester	9880	Construction In Progress	$	$ 1,000,000	$	$	$
		TEMP20077	5900-Alger Tank - Inspect, Paint and Restore	9880	Construction In Progress	$	$	$ 500,000	$	$
		TEMP20103	8230-LMFP Annual Electrical Improvements	9880	Construction In Progress	$	$	$	$	$ 3,000,000
		591124043	8232-LMFP Annual Electrical Improvements	9880	Construction In Progress	$ 2,600,000	$	$	$	$
		TEMP20109	4532-Butterworth Hogadone to Seward	9880	Construction In Progress	$	$	$	$	$ 850,000
		591124034	7159-Grandville Clyde Park to Stolpe	9880	Construction In Progress	$ 725,000	$	$	$	$
		591124044	8180-O'Brien Maynard to Sunset Hills	9880	Construction In Progress	$ 1,300,000	$	$	$	$
		591124045	8212-Four Mile Rd Watermain	9880	Construction In Progress	$ 1,475,000	$	$	$	$
		TEMP20116	3434-Water Lake Transmission Line Restoration	9880	Construction In Progress	$	$ 100,000	$	$	$
		TEMP20117	1426-Garfield Ave Butterworth to Fulton	9880	Construction In Progress	$	$ 900,000	$	$	$
		TEMP20118	8156-PRV Replacements Cascade Reg D	9880	Construction In Progress	$	$ 400,000	$ 400,000	$	$
		TEMP20119	4304-Sherman St Giddings Ave to Norwood Ave	9880	Construction In Progress	$	$	$	$ 500,000	$
		TEMP20120	5377-Fruitwood Covell to Woodcrest	9880	Construction In Progress	$	$ 500,000	$	$	$
		TEMP20123	7967-Wealthy Richard Terrace to Ethel	9880	Construction In Progress	$	$ 450,000	$	$	$
		TEMP22032	7866-Division - Michigan to Fulton	9880	Construction In Progress	$	$ 1,100,000	$	$	$
		TEMP22039	1405-Berkshire Street - Giddings Avenue to Kalamazoo Avenue	9880	Construction In Progress	$	$	$ 1,500,000	$	$
		591122036	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	$	$	$ 450,000	$	$
		591124048	7170-Grandville - Stolpe to Hall	9880	Construction In Progress	$ 725,000	$	$	$	$
		TEMP22065	8333-Jefferson - Franklin to Logan	9880	Construction In Progress	$	$	$ 850,000	$	$
		TEMP22067	8328-Butterworth - Marion to Lane (Hogadone)	9880	Construction In Progress	$	$	$	$ 375,000	$
		TEMP22070	1391-Millbank Street - Giddings Avenue to Newcastle Ave	9880	Construction In Progress	$	$	$ 850,000	$	$
		TEMP22071	5225-Plymouth - Burton south to RR	9880	Construction In Progress	$	$	$ 1,500,000	$	$
		TEMP23018	7175 - Grandville - Hall to Beacon	9880	Construction In Progress	$	$ 750,000	$	$	$
		TEMP23021	8482 - Leonard Crahan WM - Crahan - Bradford to Leonard	9880	Construction In Progress	$	$	$	$ 2,600,000	$
		TEMP23024	8178 - Wealthy - Fuller to Benjamin	9880	Construction In Progress	$	$	$	$ 400,000	$

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2024 FINAL FISCAL PLAN
WATER DEPARTMENT (536)

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
		TEMP23037	7963 - Butterworth - Lane to Hogadone	9880	Construction In Progress	$	$	$	$ 375,000	$
		591120066	Coldbrook Decommissioning - Monroe, Ottawa, Coldbrook St	9880	Construction In Progress	$ 1,632,000	$	$	$	$
		591124051	Bristol WM Loop	9880	Construction In Progress	$ 130,000	$	$	$	$
		591124052	8528- LMFP Filter Consoles and Controls Improvements	9880	Construction In Progress	$ 1,500,000	$	$	$	$
		591124053	8530 - LMFP South Intake Chlorine Line Replacement	9880	Construction In Progress	$ 500,000	$	$	$	$
		TEMP24058	2537 - Lafayette Avenue - Fulton Street to Fountain Street	9880	Construction In Progress	$	$	$ 400,000	$	$
		TEMP24060	8560 - Backflow Prevention at Elevated Storage Facilities	9880	Construction In Progress	$	$	$	$ 500,000	$
		TEMP24062	8573 - O'Brien - Wilson to Countyline	9880	Construction In Progress	$	$	$	$	$ 950,000
		TEMP24063	8575 - Wilson - O'Brien north to 315 Wilson	9880	Construction In Progress	$	$	$	$	$ 1,650,000
		TEMP24064	8577 - East EBL Connector	9880	Construction In Progress	$	$	$	$	$ 400,000
		TEMP24065	5941 - South T- Main Booster Station Study	9880	Construction In Progress	$	$	$	$	$ 100,000
		TEMP24067	8548 - LMFP - Filter Surface Wash and Coating Improvements	9880	Construction In Progress	$	$	$	$	$ 2,750,000
		TEMP24068	8552 - LMFP - PLC and Other Control Improvements	9880	Construction In Progress	$	$	$	$	$ 1,000,000
	Water Replacement Total					**$ 15,012,000**	**$ 8,400,000**	**$ 8,880,000**	**$ 7,650,000**	**$ 11,315,000**
5912	Water Improvement	591220042L	5922-LMFP Residuals Improvements	9880	Construction In Progress	$	$ 30,000,000	$	$	$
		591224037	5010 Fremont Av-3rd St to 4th St	9880	Construction In Progress	$ 250,000	$	$	$	$
		TEMP18161	4665-Boston-Calvin to Plymouth	9880	Construction In Progress	$	$ 1,900,000	$	$	$
		591224042	7973-Hall - Madison to Eastern	9880	Construction In Progress	$ 1,700,000	$	$	$	$
		TEMP20122	7970-Burton Eastern to Kalamazoo	9880	Construction In Progress	$	$ 2,300,000	$	$	$
		591224046	5564-Eleanor Plainfield to Emerald	9880	Construction In Progress	$ 1,300,000	$	$	$	$
		TEMP20137	1329-Burton Division to Eastern	9880	Construction In Progress	$	$ 2,400,000	$	$	$
		TEMP22022	8354-FY26 Rotomill Projects - Lead Service Line Replacements	9880	Construction In Progress	$	$	$ 8,000,000	$	$
		591224047	8349-2024 Rotmill Lead Service Line Replacements	9880	Construction In Progress	$ 8,000,000	$	$	$	$
		TEMP22034	8352-2025 Rotmill Lead Service Line Replacements	9880	Construction In Progress	$	$ 8,000,000	$	$	$
		TEMP22035	4352-Oakwood Avenue - Knapp Street to 3 Mile Road	9880	Construction In Progress	$	$	$ 1,600,000	$	$
		TEMP22037	4047-VALLEY - 4TH TO BRIDGE, 3RD - VALLEY TO GARFIELD	9880	Construction In Progress	$	$	$ 1,400,000	$	$
		TEMP22069	8220-Buchanan - Hall to Corinne	9880	Construction In Progress	$	$	$ 1,600,000	$	$
		591224049	4051-VALLEY - BRIDGE TO FULTON; JACKSON - VALLEY TO GARFIEL	9880	Construction In Progress	$ 1,700,000	$	$	$	$
		TEMP23020	8464 - Buchanan - Corinne to Stewart	9880	Construction In Progress	$	$	$	$ 1,100,000	$
		TEMP23022	8468 - FY27-Rotomill Project - Lead Service Line Replacement	9880	Construction In Progress	$	$	$	$ 10,000,000	$
		TEMP23023	4588 - Alger - Division to Madison	9880	Construction In Progress	$	$	$	$ 1,350,000	$
		TEMP23036	8148 - LMFP Chemical Unloading Improvements	9880	Construction In Progress	$	$	$	$ 1,100,000	$
		TEMP23038	8475 - LMFP Carbon Feed System Improvements	9880	Construction In Progress	$	$	$	$ 7,350,000	$
		591224050	Caledonia Wholesale Improvements	9880	Construction In Progress	$ 5,000,000	$ 5,000,000	$	$	$
		TEMP24057	8516 - 60th Street - Wing to Lynn Haven	9880	Construction In Progress	$	$ 2,000,000	$	$	$
		TEMP24059	8558 - Hall - Marsman to Hillsboro, Hillsboro - Hall to Burk	9880	Construction In Progress	$	$	$	$ 2,060,000	$
		TEMP24061	8550 - LMFP - East Lagoon Improvements	9880	Construction In Progress	$	$	$	$ 1,000,000	$
		TEMP24066	8562 - 2028 Rotomills Lead Service Line Replacements	9880	Construction In Progress	$	$	$	$	$ 12,000,000

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2024 FINAL FISCAL PLAN
WATER DEPARTMENT (536)

Fund Number	Fund Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
		TEMP24069	8189 - Thelma - Griggs to Elliot (LSLR only)	9880	Construction In Progress	$	$	$	$	$ 100,000
		TEMP24070	8191 - Berkey - Griggs to Elliot (LSLR only)	9880	Construction In Progress	$	$	$	$	$ 75,000
		TEMP24071	8593 - Mulford - Alger/Madison to Eastern	9880	Construction In Progress	$	$	$	$	$ 1,400,000
		TEMP24072	8595 - Ardmore - Eastern to Silver	9880	Construction In Progress	$	$	$	$	$ 1,250,000
		TEMP24073	8599 - College - Hoyt to Crofton	9880	Construction In Progress	$	$	$	$	$ 2,400,000
		TEMP24074	8588 - Watkins - Eastern to Alto	9880	Construction In Progress	$	$	$	$	$ 245,000
		TEMP24075	8591 - Fuller - Evangeline to Michigan	9880	Construction In Progress	$	$	$	$	$ 150,000
		TEMP24076	8597 - Houseman - Knapp to Eleanor	9880	Construction In Progress	$	$	$	$	$ 775,000
		TEMP24077	8601 - Union - Fountain to Lyon	9880	Construction In Progress	$	$	$	$	$ 480,000
		TEMP24078	8603 - Hall - Cezar Chavez to West of US-131	9880	Construction In Progress	$	$	$	$	$ 725,000
	Water Improvement Total					**$ 17,950,000**	**$ 51,600,000**	**$ 12,600,000**	**$ 23,960,000**	**$ 19,600,000**
Grand Total						**$ 32,962,000**	**$ 60,000,000**	**$ 21,480,000**	**$ 31,610,000**	**$ 30,915,000**

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

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

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

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

Major Revenue Source: Federal Emergency Management Agency (FEMA)
Fund Balance Policy: To have all funds committed to fund grant approved expenses

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

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

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

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

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

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

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

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

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	395,627	0	530,000	409,177	0	0	0	0	0
539-State Grants	52,341	0	50,000	81,692	0	0	0	0	0
580-Contribution from Local Units	168,600	0	171,600	170,575	0	0	0	0	0
600-Charges For Services	69,120	0	80,000	56,445	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	168,716	0	99,400	94,934	0	0	0	0	0
61ST DISTRICT COURT GRANTS Total Revenues	***854,405***	***0***	***931,000***	***812,823***	***0***	***0***	***0***	***0***	***0***
Expenditures									
701-Personal Services	312,753	0	222,431	146,670	0	0	0	0	0
751-Supplies	82,097	0	117,000	77,998	0	0	0	0	0
800-Other Services And Charges	406,645	0	591,569	493,599	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
61ST DISTRICT COURT GRANTS Total Expenditures	***801,495***	***0***	***931,000***	***718,267***	***0***	***0***	***0***	***0***	***0***
61ST DISTRICT COURT GRANTS NET INCOME (LOSS)	**52,910**	**0**	**0**	**94,556**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Beginning of Year	258,612	311,521	311,521	311,521	406,077	406,077	406,077	406,077	406,077
Fund Balance - End of Year	**311,521**	**311,521**	**311,521**	**406,077**	**406,077**	**406,077**	**406,077**	**406,077**	**406,077**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	120,224	0	139,650	107,740	0	0	0	0	0
Unassigned Fund Balance	191,297	311,521	171,871	298,337	406,077	406,077	406,077	406,077	406,077
Total	**311,521**	**311,521**	**311,521**	**406,077**	**406,077**	**406,077**	**406,077**	**406,077**	**406,077**
Unassigned Fund Balance as a % of Total Current Spending	23.9%	#DIV/0!	18.5%	41.5%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Community Development Program (2733)									
Revenues									
501-Federal Grants	8,046,718	4,043,900	4,213,293	4,043,900	4,136,716	4,136,716	4,136,716	4,136,716	4,136,716
655-Fines & Forfeitures	574	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(513)	0	0	0	0	0	0	0	0
671-Other Revenues	440,901	632,842	754,719	716,825	274,485	344,131	388,571	429,442	477,398
695-Other Financing Sources	504,890	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Community Development Program Total Revenues	**8,992,570**	**5,176,742**	**5,468,012**	**5,260,725**	**4,911,201**	**4,980,847**	**5,025,287**	**5,066,158**	**5,114,114**
Expenditures									
701-Personal Services	1,099,566	1,243,545	1,256,249	1,294,551	983,883	1,038,039	1,079,069	1,115,880	1,159,499
751-Supplies	27,669	28,254	28,254	26,305	27,000	27,000	27,000	27,000	27,000
800-Other Services and Charges	6,381,461	2,931,007	2,809,821	2,493,776	2,952,623	2,968,113	2,971,523	2,975,583	2,979,920
970-Capital Outlays	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
995-Other Financing	1,368,688	968,936	1,368,688	1,368,688	942,695	942,695	942,695	942,695	942,695
Community Development Program Total Expenditures	**8,877,384**	**5,176,742**	**5,468,012**	**5,188,320**	**4,911,201**	**4,980,847**	**5,025,287**	**5,066,158**	**5,114,114**
Community Development Program NET INCOME (LOSS)	**115,186**	**0**	**0**	**72,405**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**1,257,861**	**1,373,047**	**1,373,047**	**1,373,047**	**1,445,452**	**1,445,452**	**1,445,452**	**1,445,452**	**1,445,452**
Ending Fund Balance	**1,373,047**	**1,373,047**	**1,373,047**	**1,445,452**	**1,445,452**	**1,445,452**	**1,445,452**	**1,445,452**	**1,445,452**

Grand Rapids MI
FIRE GRANTS (2732)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Fire Grants (2732)									
Revenues									
501-Federal Grants	330,172	0	3,574,158	1,053,324	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	(13,163)	0	0	0	0	0	0	0	0
695-Other Financing Sources	60,911	0	32,898	32,898	0	0	0	0	0
Fire Grants Total Revenues	**377,919**	**0**	**3,607,056**	**1,086,222**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	0	0	3,167,128	10,371	0	0	0	0	0
751-Supplies	0	0	109,145	275,783	0	0	0	0	0
800-Other Services and Charges	94,230	0	200,000	216,520	0	0	0	0	0
970-Capital Outlays	459,612	0	130,783	98,747	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Fire Grants Total Expenditures	**553,843**	**0**	**3,607,056**	**601,421**	**0**	**0**	**0**	**0**	**0**
Fire Grants NET INCOME (LOSS)	**(175,923)**	**0**	**0**	**484,801**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**(295,078)**	**(471,002)**	**(471,002)**	**(471,002)**	**13,799**	**13,799**	**13,799**	**13,799**	**13,799**
Ending Fund Balance	**(471,002)**	**(471,002)**	**(471,002)**	**13,799**	**13,799**	**13,799**	**13,799**	**13,799**	**13,799**

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Home Investment Partnership (2734)									
Revenues									
501-Federal Grants	715,353	1,407,003	1,407,003	1,407,003	1,451,702	1,448,017	1,454,661	1,458,461	1,463,081
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	197,214	213,164	198,467	304,576	0	0	0	0
Home Investment Partnership Total Revenues	**715,353**	**1,604,217**	**1,620,167**	**1,605,470**	**1,756,278**	**1,448,017**	**1,454,661**	**1,458,461**	**1,463,081**
Expenditures									
701-Personal Services	159,327	110,499	112,095	116,289	126,586	136,676	143,320	147,120	151,740
751-Supplies	46	2,000	2,000	2,000	1,584	2,000	2,000	2,000	2,000
800-Other Services and Charges	555,980	1,491,718	1,506,072	1,459,742	1,628,108	1,309,341	1,309,341	1,309,341	1,309,341
995-Other Financing	0	0	0	0	0	0	0	0	0
Home Investment Partnership Total Expenditures	**715,353**	**1,604,217**	**1,620,167**	**1,578,031**	**1,756,278**	**1,448,017**	**1,454,661**	**1,458,461**	**1,463,081**
Home Investment Partnership NET INCOME (LOSS)	**0**	**0**	**0**	**27,439**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**-**	**-**	**-**	**-**	**27,439**	**27,439**	**27,439**	**27,439**	**27,439**
Ending Fund Balance	**-**	**-**	**-**	**27,439**	**27,439**	**27,439**	**27,439**	**27,439**	**27,439**

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Lead Hazard Control/Reduction (2735)									
Revenues									
501-Federal Grants	1,320,546	0	800,000	280,960	0	0	0	0	0
655-Fines & Forfeitures	24	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	14	0	0	0	0	0	0	0	0
671-Other Revenues	(262,829)	0	67,085	58,743	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Lead Hazard Control/Reduction Total Revenues	**1,057,755**	**0**	**867,085**	**339,703**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	294,750	0	132,093	123,089	0	0	0	0	0
751-Supplies	1,120	0	0	0	0	0	0	0	0
800-Other Services and Charges	1,047,408	0	734,992	198,258	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	**1,343,278**	**0**	**867,085**	**321,347**	**0**	**0**	**0**	**0**	**0**
Lead Hazard Control/Reduction NET INCOME (LOSS)	**(285,523)**	**0**	**0**	**18,356**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**285,523**	**-**	**-**	**-**	**18,356**	**18,356**	**18,356**	**18,356**	**18,356**
Ending Fund Balance	**-**	**-**	**-**	**18,356**	**18,356**	**18,356**	**18,356**	**18,356**	**18,356**

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Other Grants (2730)									
Revenues									
501-Federal Grants	671,428	143,884	13,282,746	283,051	162,585	162,585	162,585	162,585	162,585
539-State Grants	2,704	0	1,576,443	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	3,200	0	0	0	0	0	0	0	0
671-Other Revenues	802,549	0	2,381,546	4,287,305	0	0	0	0	0
695-Other Financing Sources	0	0	2,561,863	16,000	0	0	0	0	0
Other Grants Total Revenues	**1,479,881**	**143,884**	**19,802,599**	**4,586,356**	**162,585**	**162,585**	**162,585**	**162,585**	**162,585**
Expenditures									
701-Personal Services	589,882	0	3,292,475	967,732	9,900	10,283	10,656	10,920	11,280
751-Supplies	38,275	0	28,630	35,399	2,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	854,931	143,884	12,511,938	1,850,662	150,685	150,302	149,929	149,665	149,305
970-Capital Outlays	917,041	0	3,969,556	752,663	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Other Grants Total Expenditures	**2,400,129**	**143,884**	**19,802,599**	**3,606,456**	**162,585**	**162,585**	**162,585**	**162,585**	**162,585**
Other Grants NET INCOME (LOSS)	**(920,248)**	**0**	**0**	**979,900**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**74,050**	**(846,198)**	**(846,198)**	**(846,198)**	**133,702**	**133,702**	**133,702**	**133,702**	**133,702**
Ending Fund Balance	**(846,198)**	**(846,198)**	**(846,198)**	**133,702**	**133,702**	**133,702**	**133,702**	**133,702**	**133,702**

Grand Rapids MI
POLICE GRANTS (2731)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Police Grants (2731)									
Revenues									
501-Federal Grants	248,492	0	76,915	94,978	0	0	0	0	0
539-State Grants	380,231	0	415,611	559,539	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	0	0	236,457	236,457	0	0	0	0	0
Police Grants Total Revenues	**628,722**	**0**	**728,983**	**890,974**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	556,081	0	481,279	460,948	0	0	0	0	0
751-Supplies	7,409	0	12,267	5,362	0	0	0	0	0
800-Other Services and Charges	188,680	0	173,176	184,511	0	0	0	0	0
970-Capital Outlays	38,124	0	62,261	16,851	0	0	0	0	0
998-Special Items	0	0	0	0	0	0	0	0	0
Police Grants Total Expenditures	**790,294**	**0**	**728,983**	**667,672**	**0**	**0**	**0**	**0**	**0**
Police Grants NET INCOME (LOSS)	**(161,572)**	**0**	**0**	**223,302**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**(48,491)**	**(210,062)**	**(210,062)**	**(210,062)**	**13,240**	**13,240**	**13,240**	**13,240**	**13,240**
Ending Fund Balance	**(210,062)**	**(210,062)**	**(210,062)**	**13,240**	**13,240**	**13,240**	**13,240**	**13,240**	**13,240**



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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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
Customer Service (6110)										
401	Taxes	0	0	0	0	0	0	0	0	0
450	Licenses And Permits	0	0	0	0	0	0	0	0	0
501	Intergovernmental Revenues	0	0	0	0	0	0	0	0	0
600	Charges For Services	1,538,230	1,835,129	1,835,129	1,766,649	1,767,590	1,815,354	1,888,179	1,954,019	1,956,494
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Interest And Rents	(13,470)	1,324	1,324	2,764	4,945	5,090	4,943	4,552	4,259
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		***1,524,760***	***1,836,453***	***1,836,453***	***1,769,413***	***1,772,535***	***1,820,444***	***1,893,122***	***1,958,571***	***1,960,753***
EXPENDITURES										
Customer Service (6110)										
701	Personal Services	1,149,853	1,224,760	1,251,448	1,246,393	1,230,379	1,296,991	1,362,115	1,424,859	1,493,681
751	Supplies	3,933	4,750	4,750	14,542	14,542	14,542	14,542	14,542	14,542
800	Other Services And Charges	397,687	490,410	490,410	471,075	507,282	535,497	546,367	556,905	567,081
970	Capital Outlay	5,066	9,792	9,792	0	0	0	0	0	0
990	Debt Service	0	0	0	0	0	0	0	0	0
996	Appropriation Lapse	0	0	0	0	0	0	0	0	0
999	Transfers Out	0	0	0	0	0	0	0	0	0
Customer Service Total Expenditures		***1,556,540***	***1,729,712***	***1,756,400***	***1,732,010***	***1,752,203***	***1,847,030***	***1,923,024***	***1,996,306***	***2,075,304***
Customer Service NET INCOME (LOSS)		**(31,780)**	**106,741**	**80,053**	**37,403**	**20,332**	**(26,586)**	**(29,902)**	**(37,735)**	**(114,551)**
Unrestricted Cash - Beginning of Year		235,718	203,938	203,938	203,938	241,341	261,673	235,087	205,185	167,450
Unrestricted Cash - End of Year		**203,938**	**310,679**	**283,991**	**241,341**	**261,673**	**235,087**	**205,185**	**167,450**	**52,899**
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		389,135	432,428	439,100	433,003	438,051	461,758	480,756	499,077	518,826
Unassigned Cash		**(185,197)**	**(121,749)**	**(155,109)**	**(191,662)**	**(176,378)**	**(226,671)**	**(275,571)**	**(331,627)**	**(465,927)**
Total		203,938	310,679	283,991	241,341	261,673	235,087	205,185	167,450	52,899
Unassigned Cash as a % of Total Current Spending		-11.9%	-7.0%	-8.8%	-11.1%	-10.1%	-12.3%	-14.3%	-16.6%	-22.5%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
450-Licenses & Permits	264,970	173,000	173,000	178,000	173,000	179,500	186,000	192,500	199,000
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	4,947,131	6,772,942	6,772,942	5,372,548	9,578,597	10,876,223	6,695,958	6,284,949	6,013,641
664-Investment Income & Rentals	(230,104)	34,249	34,249	67,793	121,293	124,861	121,264	111,671	104,477
671-Other Revenues	0	0	0	0	0	0	0	0	0
Engineering Services Total Revenues	**4,981,997**	**6,980,191**	**6,980,191**	**5,618,341**	**9,872,890**	**11,180,584**	**7,003,222**	**6,589,120**	**6,317,118**
Expenditures									
701-Personal Services	3,923,857	4,901,951	4,993,574	4,476,881	5,309,197	5,565,635	5,782,316	5,980,503	6,188,024
726-Supplies	67,146	130,913	130,913	130,813	186,195	146,345	159,060	155,847	155,456
800-Other Services and Charges	1,253,300	1,413,543	1,413,543	1,437,342	1,503,396	1,305,152	1,286,979	1,385,418	1,302,728
970-Capital Outlays	0	20,000	20,000	10,000	25,000	0	35,000	0	0
995-Other Financing	2,692	1,787	1,787	1,787	1,733	1,820	1,911	2,007	2,107
Engineering Services Total Expenditures	**5,246,995**	**6,468,194**	**6,559,817**	**6,056,823**	**7,025,521**	**7,018,952**	**7,265,266**	**7,523,775**	**7,648,315**
Engineering Services NET INCOME (LOSS)	**(264,998)**	**511,997**	**420,374**	**(438,482)**	**2,847,369**	**4,161,632**	**(262,044)**	**(934,655)**	**(1,331,197)**
Unrestricted Cash - Beginning of Year	**5,479,593**	**5,214,595**	**5,214,595**	**5,214,595**	**4,776,113**	**7,623,482**	**11,785,114**	**11,523,070**	**10,588,415**
Unrestricted Cash - End of Year	**5,214,595**	**5,726,592**	**5,634,969**	**4,776,113**	**7,623,482**	**11,785,114**	**11,523,070**	**10,588,415**	**9,257,218**
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,311,749	1,617,049	1,639,954	1,514,206	1,756,380	1,754,738	1,816,317	1,880,944	1,912,079
Unassigned Cash	3,902,846	4,109,544	3,995,015	3,261,907	5,867,102	10,030,376	9,706,754	8,707,471	7,345,139
Total	5,214,595	5,726,592	5,634,969	4,776,113	7,623,482	11,785,114	11,523,070	10,588,415	9,257,218
Unassigned Cash as a % of Total Current Spending	74.4%	63.5%	60.9%	53.9%	83.5%	142.9%	133.6%	115.7%	96.%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	37,222	0		0	0				
600-Charges for Services	5,224,680	4,623,003	4,623,003	5,104,264	5,596,180	5,797,290	5,823,555	5,977,480	6,119,438
664-Investment Income & Rentals	60,004	598,659	598,659	239,744	723,392	752,933	773,633	794,677	811,995
671-Other Revenues	1,406	0		7,500	0				
695-Other Financing Sources	0	0		0	0	0	0	0	0
Facilities Mgmt-Operating Total Revenues	**5,323,312**	**5,221,662**	**5,221,662**	**5,351,508**	**6,319,572**	**6,550,223**	**6,597,188**	**6,772,157**	**6,931,433**
Expenditures									
701-Personal Services	1,463,872	1,828,998	1,863,632	1,631,374	1,927,919	2,014,134	2,089,663	2,158,463	2,239,835
751-Supplies	166,852	205,699	205,699	195,050	207,567	216,285	225,394	234,911	244,856
800-Other Services and Charges	3,385,047	3,465,831	3,885,831	4,140,495	3,991,620	4,147,020	4,268,264	4,393,716	4,523,284
970-Capital Outlays	31,363	59,852	59,852	59,852	157,101	208,651	72,853	69,426	67,980
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	-55,484	-55,484	0	-61,304	-63,062	-64,982	-66,764	-68,382
Facilities Mgmt-Operating Total Expenditures	**5,047,134**	**5,504,896**	**5,959,530**	**6,026,771**	**6,222,903**	**6,523,028**	**6,591,192**	**6,789,752**	**7,007,573**
Facilities Mgmt-Operating NET INCOME (LOSS)	**276,178**	**-283,234**	**-737,868**	**-675,263**	**96,669**	**27,195**	**5,996**	**-17,595**	**-76,140**
Unrestricted Cash - Beginning of Year	**2,508,386**	**2,784,564**	**2,784,564**	**2,784,564**	**2,109,301**	**2,205,970**	**2,233,165**	**2,239,161**	**2,221,566**
Unrestricted Cash - End of Year	**2,784,564**	**2,501,330**	**2,046,696**	**2,109,301**	**2,205,970**	**2,233,165**	**2,239,161**	**2,221,566**	**2,145,426**
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,261,784	1,376,224	1,489,883	1,506,693	1,555,726	1,630,757	1,647,798	1,697,438	1,751,893
Unassigned Cash	1,522,781	1,125,106	556,814	602,608	650,244	602,408	591,363	524,128	393,533
Total	2,784,564	2,501,330	2,046,696	2,109,301	2,205,970	2,233,165	2,239,161	2,221,566	2,145,426
Unassigned Cash as a % of Total Current Spending	30.2%	20.4%	9.3%	10.%	10.4%	9.2%	9.%	7.7%	5.6%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	22,300	47,595	47,595	47,595	90,176	76,874	170,846	382,739	263,653
600-Charges for Services	1,838,000	1,883,246	1,883,246	1,883,246	1,430,327	1,550,577	1,860,692	2,046,762	2,149,101
664-Investment Income & Rentals	(360,432)	49,721	49,721	103,418	185,032	190,474	184,987	170,354	159,379
671-Other Revenues	(22,300)	0	0	0	0	0	0	0	0
Facilities Management-Capital Total Revenues	**1,477,568**	**1,980,562**	**1,980,562**	**2,034,259**	**1,705,535**	**1,817,925**	**2,216,525**	**2,599,855**	**2,572,133**
Expenditures									
701-Personal Services	141	0	0	0	0	0	0	0	0
751-Supplies	94	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	660,390	1,665,639	2,890,457	2,853,102	1,584,558	2,229,883	1,969,512	2,078,753	2,207,191
995-Other Financing	0	0	0	0	0	0	0	0	0
Facilities Management-Capital Total Expenditures	**660,625**	**1,665,639**	**2,890,457**	**2,853,102**	**1,584,558**	**2,229,883**	**1,969,512**	**2,078,753**	**2,207,191**
Facilities Management-Capital NET INCOME (LOSS)	**816,943**	**314,923**	**(909,895)**	**(818,843)**	**120,977**	**(411,958)**	**247,013**	**521,102**	**364,942**
Unrestricted Cash - Beginning of Year	**6,557,209**	**7,374,152**	**7,374,152**	**7,374,152**	**6,555,309**	**6,676,286**	**6,264,328**	**6,511,341**	**7,032,443**
Unrestricted Cash - End of Year	**7,374,152**	**7,689,075**	**6,464,257**	**6,555,309**	**6,676,286**	**6,264,328**	**6,511,341**	**7,032,443**	**7,397,385**
Summary of Reserves									
Ending Unrestricted Cash	7,374,152	7,689,075	6,464,257	6,555,309	6,676,286	6,264,328	6,511,341	7,032,443	7,397,385
Assigned from fund balance for 201 Mkt / KCRC Site Acq	0	0	0	0	(2,047,140)	(2,047,140)	(2,047,140)	(2,047,140)	(2,047,140)
Assigned for Working Capital Projects	(7,374,152)	(7,689,075)	(6,464,257)	(6,555,309)	(4,629,146)	(4,217,188)	(4,464,201)	(4,985,303)	(5,350,245)
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

CITY OF GRAND RAPIDS

CAPITAL PROJECT DETAIL

FY2024 FINAL FISCAL PLAN

FACILITIES DEPARTMENT (265)

						FY2024	FY2025	FY2026	FY2027	FY2028
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	$ 289,533	$ 414,533	$ 368,779	$ 369,218	$ 434,929
		TEMP17043	Annual Heat pump replacement at the Police Admin facility	9750	Building	$ 276,783	$ 252,656	$	$	$
		TEMP17048	Annual flooring replacement following asset mgmt schedule	9750	Building	$ 119,843	$ 122,839	$ 125,910	$ 129,058	$ 132,284
		TEMP17049	Annual interior finishes and paint following paint schedule	9750	Building	$ 119,226	$ 121,827	$ 121,434	$ 123,030	$ 126,106
		TEMP17070	Parking lot repair / replacement at the PSC	9750	Building	$	$ 422,073	$	$	$
		TEMP17089	Police parking garage inspection and construction	9750	Building	$ 272,414	$	$ 258,616	$	$
		TEMP17104	Concrete pad replacement of Monroe entrance of City/County	9750	Building	$	$ 207,208	$	$	$
		TEMP17119	Roof restoration on the East building of the Community Arch	9750	Building	$	$	$	$ 272,395	$ 298,464
		TEMP17124	Range house repair/concrete at the Pistol Range facility	9750	Building	$ 24,523	$	$	$	$
		TEMP18198	Upgrade existing lighting control system at the City / Count	9750	Building	$ 243,063	$	$	$	$ 260,418
		TEMP19022	Roof restoration at the Bridgeview warehouse	9750	Building	$	$	$ 199,536	$	$
		TEMP19214	Building security replacements Public Service Center	9750	Building	$	$	$ 68,750	$ 62,500	$
		TEMP21009	Replace Motor Pool sump pumps at the Police Administration	9750	Building	$	$ 75,625	$	$	$
		TEMP22008	Security camera and building security replacements CARC	9750	Building	$	$ 62,500	$	$	$
		TEMP22009	Security system upgrades at Police Admin	9750	Building	$	$ 176,171	$	$	$
		TEMP22013	Building security and camera replacements at 1120 Monroe	9750	Building	$	$	$ 78,096	$	$
		TEMP22016	Building security and camera replacements at 201 Market	9750	Building	$	$	$ 71,500	$	$
		TEMP22019	Restroom renovations at the City / County Complex	9750	Building	$	$	$ 460,500	$ 250,519	$
		TEMP23003	Galvanized pipe replacement at City/County	9750	Building	$	$	$	$ 530,900	$
		TEMP24016	1120 Monroe office/ break room renovations	9750	Building	$ 125,000	$	$	$	$
		TEMP24017	Domestic Hot water boiler replacement at PD	9750	Building	$	$ 277,291	$	$	$
		TEMP24018	Miscellaneous renovations to the Fleet Management Car Wash a	9750	Building	$	$	$ 216,391	$	$
		TEMP24019	City/ County drains, and cast iron piping replacement	9750	Building	$	$	$	$ 250,223	$
		TEMP24021	Generator replacement at City Hall	9750	Building	$	$	$	$	$ 450,236
		TEMP24022	Upgrade existing fire alarm system at the Community Archives	9750	Building	$	$	$	$	$ 132,000
		TEMP24023	Annual surface lot repair/ replacement following FM surface	9750	Building	$ 114,173	$ 97,160	$	$ 90,910	$ 90,701
		TEMP24024	Electrical Substation maintenance at the Police Administrati	9750	Building	$	$	$	$	$ 56,250
		TEMP24025	Electrical Substation maintenance at the Community Archives	9750	Building	$	$	$	$	$ 45,325
		TEMP24026	Upgrade existing fire alarm system at the Bridgeview facilit	9750	Building	$	$	$	$	$ 180,478
Grand Total						**$ 1,584,558**	**$ 2,229,883**	**$ 1,969,512**	**$ 2,078,753**	**$ 2,207,191**

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

		ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
FINANCIAL MANAGEMENT SYSTEM (6820)										
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	(32,215)	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		***(32,215)***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***
EXPENDITURES										
FINANCIAL MANAGEMENT SYSTEM (6820)										
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	72,541	577,337	577,337	0	472,581	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		***72,541***	***577,337***	***577,337***	***0***	***472,581***	***0***	***0***	***0***	***0***
FMS NET INCOME (LOSS)		**(104,757)**	**(577,337)**	**(577,337)**	**0**	**(472,581)**	**0**	**0**	**0**	**0**
Unrestricted Cash - Beginning of Year		577,337	472,581	472,581	472,581	472,581	(0)	(0)	(0)	(0)
Unrestricted Cash - End of Year		**472,581**	**(104,756)**	**(104,756)**	**472,581**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		18,135	144,334	144,334	0	118,145	0	0	0	0
Unassigned Cash		454,445	(249,091)	(249,091)	472,581	(118,146)	(0)	(0)	(0)	(0)
Total		472,581	(104,756)	(104,756)	472,581	(0)	(0)	(0)	(0)	(0)
Unassigned Cash as a % of Total Current Spending		626.5%	-43.1%	-43.1%	0.0%	-25.0%	0.0%	0.0%	0.0%	0.0%

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

		ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Health Insurance (6770)										
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	415,697	0	0	0	0	0	0	0	0
600	Charges For Services	20,244,654	21,572,402	21,572,402	21,572,402	23,703,270	26,560,380	29,056,346	31,387,712	33,512,484
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	(1,485,041)	218,302	218,302	367,651	657,787	677,136	657,628	605,608	566,592
671	Other Revenue	4,485,224	5,184,154	5,184,154	5,184,154	5,617,101	6,305,052	6,901,953	7,463,088	7,975,802
695	Other Financing Sources	0	0	0	0	0	0	0	0	0
Health Insurance Total Revenues		***23,660,534***	***26,974,858***	***26,974,858***	***27,124,207***	***29,978,158***	***33,542,568***	***36,615,927***	***39,456,408***	***42,054,878***
Expenditures										
701	Personnel Services	438,709	416,604	419,870	420,291	445,445	462,315	476,431	488,605	504,193
751	Supplies	0	0	0	3,500	0	0	0	0	0
800	Other Services And Charges	27,303,873	30,712,219	30,712,219	30,715,130	32,108,506	34,271,722	36,584,231	39,057,073	41,699,634
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		***27,742,582***	***31,128,823***	***31,132,089***	***31,138,921***	***32,553,951***	***34,734,037***	***37,060,662***	***39,545,678***	***42,203,827***
Health Insurance NET INCOME (LOSS)		**(4,082,048)**	**(4,153,965)**	**(4,157,231)**	**(4,014,714)**	**(2,575,793)**	**(1,191,469)**	**(444,735)**	**(89,270)**	**(148,949)**
Unrestricted Cash - Beginning of Year		26,503,011	22,420,963	22,420,963	22,420,963	18,406,249	15,830,456	14,638,987	14,194,252	14,104,982
Unrestricted Cash - End of Year		**22,420,963**	**18,266,998**	**18,263,732**	**18,406,249**	**15,830,456**	**14,638,987**	**14,194,252**	**14,104,982**	**13,956,033**
Reserve Targets										
Assigned to Reserves - 25% of Current Spending		6,935,646	7,782,206	7,783,022	7,784,730	8,138,488	8,683,509	9,265,166	9,886,420	10,550,957
Unassigned Cash		**15,485,318**	**10,484,792**	**10,480,710**	**10,621,519**	**7,691,968**	**5,955,478**	**4,929,087**	**4,218,563**	**3,405,076**
Total		22,420,963	18,266,998	18,263,732	18,406,249	15,830,456	14,638,987	14,194,252	14,104,982	13,956,033
Unassigned Cash as a % of Total Current Spending		55.8%	33.7%	33.7%	34.1%	23.6%	17.1%	13.3%	10.7%	8.1%

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

		ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
INFORMATION TECH-OPERATING (6800)										
401	Taxes	0	0	0	0	0				
450	Licenses And Permits	0	0	0	0	0				
501	Intergovernmental Revenues	0	0	0	0	0				
600	Charges For Services	6,546,492	6,585,173	6,585,173	6,585,173	6,608,123	6,774,175	6,943,985	7,117,636	7,295,217
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Interest And Rents	(175,250)	22,876	22,876	41,952	75,059	77,267	75,041	69,105	64,653
671	Other Revenue	577	0	0	0	0	0	0	0	0
695	Other Financing Sources	0	0	0	0	0	0	0	0	0
INFORMATION TECH-OPERATING Total Revenue		***6,371,819***	***6,608,049***	***6,608,049***	***6,627,125***	***6,683,182***	***6,851,442***	***7,019,026***	***7,186,741***	***7,359,870***
EXPENDITURES										
INFORMATION TECH-OPERATING (6800)										
701	Personal Services	437,841	419,938	422,765	432,645	444,065	454,409	465,488	474,749	488,981
752	Supplies	5,799	17,306	17,306	17,306	17,306	17,645	17,995	18,355	18,561
800	Other Services And Charges	6,035,811	6,433,200	6,433,200	6,144,243	6,499,410	6,606,792	6,805,164	7,019,114	7,238,528
970	Capital Outlay	5,758	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
INFORMATION TECH-OPERATING Total Expenditures		***6,485,208***	***6,870,444***	***6,873,271***	***6,594,194***	***6,960,781***	***7,078,846***	***7,288,647***	***7,512,218***	***7,746,070***
REVENUE OVER EXPENSE		**(113,389)**	**(262,395)**	**(265,222)**	**32,931**	**(277,599)**	**(227,404)**	**(269,621)**	**(325,477)**	**(386,200)**
Unrestricted Cash - Beginning of Year		2,778,256	2,664,867	2,664,867	2,664,867	2,697,798	2,420,199	2,192,794	1,923,173	1,597,697
Unrestricted Cash - End of Year		**2,664,867**	**2,402,472**	**2,399,645**	**2,697,798**	**2,420,199**	**2,192,794**	**1,923,173**	**1,597,697**	**1,211,497**
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		1,621,302	1,717,611	1,718,318	1,648,549	1,740,195	1,769,712	1,822,162	1,878,055	1,936,518
Assigned to Capital		0	0	0	0	0	0	0	0	0
Unassigned Cash		1,043,565	684,861	681,327	1,049,249	680,003	423,083	101,011	(280,358)	(725,021)
Total		2,664,867	2,402,472	2,399,645	2,697,798	2,420,199	2,192,794	1,923,173	1,597,697	1,211,497
Unassigned Cash as a % of Total Current Spending		16.1%	10.0%	9.9%	15.9%	9.8%	6.0%	1.4%	-3.7%	-9.4%

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

		ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
INFORMATION TECHNOLOGY-CAPITAL (6810)										
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	378,840	316,337	316,337	316,337	600,325	665,951	705,778	772,209	865,258
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Interest And Rents	(180,730)	29,620	29,620	42,241	75,577	77,800	75,559	69,582	65,099
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		***198,110***	***345,957***	***345,957***	***358,578***	***675,902***	***743,751***	***781,337***	***841,791***	***930,357***
EXPENDITURES										
INFORMATION TECHNOLOGY-CAPITAL (6810)										
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	150,613	0	0	47,635	0	0	0	0	0
970	Capital Outlay	912,868	785,373	988,918	988,918	428,791	223,095	640,000	488,128	1,149,847
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		***1,063,480***	***785,373***	***988,918***	***1,036,553***	***428,791***	***223,095***	***640,000***	***488,128***	***1,149,847***
INFORMATION TECHNOLOGY-CAPITAL NET INCOME (LOSS)		**(865,370)**	**(439,416)**	**(642,961)**	**(677,975)**	**247,111**	**520,656**	**141,337**	**353,663**	**(219,490)**
Unrestricted Cash - Beginning of Year		3,582,695	2,717,325	2,717,325	2,717,325	2,039,350	2,286,461	2,807,117	2,948,454	3,302,117
Unrestricted Cash - End of Year		**2,717,325**	**2,277,909**	**2,074,364**	**2,039,350**	**2,286,461**	**2,807,117**	**2,948,454**	**3,302,117**	**3,082,627**
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		265,870	196,343	247,230	259,138	107,198	55,774	160,000	122,032	287,462
Assigned to Capital		2,451,455	2,081,565	1,827,134	1,780,211	2,179,263	2,751,343	2,788,454	3,180,085	2,795,165
Unassigned Cash		0	0	0	0	0	0	0	0	0
Total		2,717,325	2,277,909	2,074,364	2,039,350	2,286,461	2,807,117	2,948,454	3,302,117	3,082,627
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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	1,048,485	950,000	950,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
664-Investment Income & Rentals	6,235,662	6,922,095	6,922,095	6,663,557	8,020,249	8,250,346	8,527,385	8,848,675	9,105,945
671-Other Revenues	284,027	165,000	165,000	250,000	250,000	250,000	250,000	250,000	250,000
Motor Equipment-Operating Total Revenues	**7,568,174**	**8,037,095**	**8,037,095**	**8,163,557**	**9,520,249**	**9,750,346**	**10,027,385**	**10,348,675**	**10,605,945**
Expenditures									
701-Personal Services	3,159,835	3,526,791	3,595,669	3,297,090	3,679,970	3,867,045	4,053,396	4,209,303	4,364,648
751-Supplies	3,765,768	3,051,000	4,101,000	4,251,500	4,301,000	4,301,020	4,301,040	4,301,061	4,301,082
800-Other Services and Charges	1,545,592	1,422,786	1,622,761	1,524,782	1,606,888	1,714,777	1,816,026	1,917,605	1,963,082
970-Capital Outlays	87,063	181,693	181,693	186,516	183,399	186,086	192,472	191,132	192,351
990-Debt Service	505	234	234	234	78	0	0	0	0
995-Other Financing	4,206	(79,467)	(79,467)	0	(97,137)	(100,010)	(102,538)	(105,054)	(106,256)
Motor Equipment-Operating Total Expenditures	**8,562,969**	**8,103,037**	**9,421,890**	**9,260,122**	**9,674,198**	**9,968,918**	**10,260,396**	**10,514,047**	**10,714,907**
Motor Equipment-Operating NET INCOME (LOSS)	**(994,795)**	**(65,942)**	**(1,384,795)**	**(1,096,565)**	**(153,949)**	**(218,572)**	**(233,011)**	**(165,372)**	**(108,962)**
Less: Payment of Debt Service Principal	(5,263)	(5,238)	(5,238)	(5,238)	(5,227)	0	0	0	0
Unrestricted Cash - Beginning of Year	**4,267,059**	**3,267,001**	**3,267,001**	**3,267,001**	**2,165,198**	**2,006,022**	**1,787,450**	**1,554,439**	**1,389,067**
Unrestricted Cash - End of Year	**3,267,001**	**3,195,821**	**1,876,968**	**2,165,198**	**2,006,022**	**1,787,450**	**1,554,439**	**1,389,067**	**1,280,105**
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	2,140,742	2,025,759	2,355,473	2,315,031	2,418,550	2,492,230	2,565,099	2,628,512	2,678,727
Unassigned Cash	1,126,259	1,170,062	(478,505)	(149,833)	(412,528)	(704,780)	(1,010,660)	(1,239,445)	(1,398,622)
Total	3,267,001	3,195,821	1,876,968	2,165,198	2,006,022	1,787,450	1,554,439	1,389,067	1,280,105
Unassigned Cash as a % of Total Current Spending	13.2%	14.4%	(5.1%)	(1.6%)	(4.3%)	(7.1%)	(9.9%)	(11.8%)	(13.1%)

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
600-Charges for Services	4,904	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	6,829,309	7,994,109	7,994,109	8,122,840	8,024,690	8,766,621	9,134,874	9,498,713	9,889,832
671-Other Revenues	556,555	337,742	337,742	337,742	343,718	354,030	364,650	375,590	386,858
695-Other Financing Sources	31,500	0	0	0	0	0	0	0	0
Motor Equipment-Capital Total Revenues	**7,422,268**	**8,331,851**	**8,331,851**	**8,460,582**	**8,368,408**	**9,120,651**	**9,499,524**	**9,874,303**	**10,276,690**
Expenditures									
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	3,153,311	5,077,807	10,924,439	7,994,274	11,130,135	8,067,380	8,308,891	12,095,423	9,265,206
995-Other Financing	0	0	1,970,657	0	0	0	0	0	0
Motor Equipment-Capital Total Expenditures	**3,153,311**	**5,077,807**	**12,895,096**	**7,994,274**	**11,130,135**	**8,067,380**	**8,308,891**	**12,095,423**	**9,265,206**
Motor Equipment-Capital NET INCOME (LOSS)	**4,268,957**	**3,254,044**	**-4,563,245**	**466,308**	**-2,761,727**	**1,053,271**	**1,190,633**	**-2,221,120**	**1,011,484**
Unrestricted Cash - Beginning of Year	**12,950,587**	**17,219,544**	**17,219,544**	**17,219,544**	**17,685,852**	**14,924,125**	**15,977,396**	**17,168,029**	**14,946,909**
Unrestricted Cash - End of Year	**17,219,544**	**20,473,588**	**12,656,299**	**17,685,852**	**14,924,125**	**15,977,396**	**17,168,029**	**14,946,909**	**15,958,393**
Summary of Reserves									
Ending Unrestricted Cash	17,219,544	20,473,588	12,656,299	17,685,852	14,924,125	15,977,396	17,168,029	14,946,909	15,958,393
Assigned for Fire Apparatus	-657,824	-2,559,036	-2,559,036	-813,971	-2,658,521	-2,774,209	-1,993,156	650,011	16,669
Assigned for Fuel System Replacement	-1,500,000	-1,653,750	-1,653,750	-1,409,778	0	0	0	0	0
Assigned for Vehicle Wash Replacement	-800,000	-882,000	-882,000	-882,000	0	0	0	0	0
Assigned for Alternative Fuel Vehicle Purchases	-400,000	-525,000	-525,000	-525,000	-551,250	-578,813	-607,753	-638,141	-670,048
Assigned for Alternative Fuel Facility upgrades	-1,500,000	-1,653,750	-1,653,750	-1,653,750	0	0	0	0	0
Assigned from fund balance for 201 Mkt / KCRC Site Acq	0	0	0	0	-4,142,804	-4,142,804	-4,142,804	-4,142,804	-4,142,804
CIB 2024 (FY2054) 201 Mkt / KCRC Site Acq	0	0	0	0	-316,843	-633,686	-950,529	-1,267,372	-1,584,215
Assigned for Working Capital Projects	-12,361,720	-13,200,052	-5,382,763	-12,401,353	-7,254,707	-7,847,884	-9,473,787	-9,548,603	-9,577,995
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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
RISK MGMT/OTHER RESERVES (6771)										
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	3,506,152	3,255,136	3,255,136	3,255,136	3,412,800	3,572,842	3,740,882	3,917,327	4,102,592
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	(212,187)	67,038	67,038	121,637	217,629	224,031	217,577	200,366	187,457
671	Other Revenue	1,133,450	1,219,962	1,219,962	1,219,962	1,324,322	1,390,413	1,459,809	1,532,674	1,609,183
695	Other Financing Sources	0	0	0	0	0	0	0	0	0
RISK MGMT/OTHER RESERVES Total Revenue		***4,427,415***	***4,542,136***	***4,542,136***	***4,596,735***	***4,954,751***	***5,187,286***	***5,418,268***	***5,650,367***	***5,899,232***
EXPENDITURES										
RISK MGMT/OTHER RESERVES (6771)										
701	Personal Services	433,560	456,576	462,407	466,179	460,486	483,213	501,114	517,463	539,295
751	Supplies	282	0	0	0	0	0	0	0	0
800	Other Services And Charges	5,885,246	5,003,006	5,003,006	5,141,173	5,405,526	5,375,663	5,646,541	5,640,618	5,928,184
970	Capital Outlay	0	150,000	150,000	150,000	0	0	0	0	0
990	Debt Service	0	0	0	0	0	0	0	0	0
996	Appropriation Lapse	0	0	0	0	0	0	0	0	0
995	Other Financing	0	0	0	0	0	0	0	0	0
RISK MGMT/OTHER RESERVES Total Expenditures		***6,319,088***	***5,609,582***	***5,615,413***	***5,757,352***	***5,866,012***	***5,858,876***	***6,147,655***	***6,158,081***	***6,467,479***
RISK MGMT/OTHER RESERVES NET INCOME (LOSS)		**(1,891,673)**	**(1,067,446)**	**(1,073,277)**	**(1,160,617)**	**(911,261)**	**(671,590)**	**(729,387)**	**(507,714)**	**(568,247)**
****Unrestricted Cash - Beginning of Year***		11,714,742	9,823,069	9,823,069	9,823,069	8,662,452	7,751,191	7,079,601	6,350,214	5,842,500
****Unrestricted Cash - End of Year***		**9,823,069**	**8,755,623**	**8,749,792**	**8,662,452**	**7,751,191**	**7,079,601**	**6,350,214**	**5,842,500**	**5,274,253**
****MMRMA Trust Cash Included in Unrestricted Cash***		***5,192,779***	***As of 6/30/2022***							
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		1,579,772	1,402,396	1,403,853	1,439,338	1,466,503	1,464,719	1,536,914	1,539,520	1,616,870
Assigned to Self-Insured Retention (SIR) x 2		3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
Unassigned Cash		**5,043,297**	**4,153,228**	**4,145,939**	**4,023,114**	**3,084,688**	**2,414,882**	**1,613,300**	**1,102,980**	**457,383**
Total		9,823,069	8,755,623	8,749,792	8,662,452	7,751,191	7,079,601	6,350,214	5,842,500	5,274,253
Unassigned Cash as a % of Total Current Spending		79.8%	74.0%	73.8%	69.9%	52.6%	41.2%	26.2%	17.9%	7.1%

FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

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

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

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

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

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

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

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

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

		ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
FIREFIGHTER RETIREE HEALTH CARE (7373)										
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	167,426	0	0	0	0	0	0	0	0
600	Charges For Services	1,871,201	1,212,333	1,212,333	1,212,333	1,026,964	1,057,549	1,082,931	1,097,847	1,109,469
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	(2,883,885)	1,089,222	1,089,222	1,088,175	1,081,835	1,053,262	1,015,874	970,803	922,987
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
FIREFIGHTER RETIREE HEALTH CARE Total Revenue		***(845,258)***	***2,301,555***	***2,301,555***	***2,300,508***	***2,108,799***	***2,110,811***	***2,098,805***	***2,068,650***	***2,032,456***
EXPENDITURES										
FIREFIGHTER RETIREE HEALTH CARE (7373)										
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	2,784,286	2,619,065	2,619,065	2,619,065	2,619,455	2,772,376	2,969,221	3,042,025	3,015,129
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
FIREFIGHTER RETIREE HEALTH CARE Total Expenditures		***2,784,286***	***2,619,065***	***2,619,065***	***2,619,065***	***2,619,455***	***2,772,376***	***2,969,221***	***3,042,025***	***3,015,129***
FIREFIGHTER RETIREE HEALTH CARE NET INCOME (LOSS)		**(3,629,544)**	**(317,510)**	**(317,510)**	**(318,557)**	**(510,656)**	**(661,565)**	**(870,416)**	**(973,375)**	**(982,673)**
Beginning Fund Balance		25,300,285	21,670,741	21,670,741	21,670,741	21,352,184	20,841,528	20,179,963	19,309,547	18,336,172
Ending Fund Balance		**21,670,741**	**21,353,231**	**21,353,231**	**21,352,184**	**20,841,528**	**20,179,963**	**19,309,547**	**18,336,172**	**17,353,499**
Assigned to DB Retiree Health Care Costs		21,670,741	21,353,231	21,353,231	21,352,184	20,841,528	20,179,963	19,309,547	18,336,172	17,353,499
Unassigned Fund Balance		-	-	-	-	-	-	-	-	-
Total		21,670,741	21,353,231	21,353,231	21,352,184	20,841,528	20,179,963	19,309,547	18,336,172	17,353,499
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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
GENERAL RETIREE HEALTH CARE (7371)										
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	99,464	0	0	0	0	0	0	0	0
600	Charges For Services	3,819,648	3,206,802	3,206,802	3,206,802	2,892,913	3,076,371	3,221,899	3,339,141	3,455,198
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	(2,084,025)	786,727	786,727	792,698	824,265	795,447	764,962	731,694	696,101
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		***1,835,087***	***3,993,529***	***3,993,529***	***3,999,500***	***3,717,178***	***3,871,818***	***3,986,861***	***4,070,835***	***4,151,299***
EXPENDITURES										
GENERAL RETIREE HEALTH CARE (7371)										
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	3,865,912	4,408,213	4,408,213	4,408,213	4,325,145	4,428,166	4,617,027	4,702,552	4,896,791
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		***3,865,912***	***4,408,213***	***4,408,213***	***4,408,213***	***4,325,145***	***4,428,166***	***4,617,027***	***4,702,552***	***4,896,791***
GENERAL RETIREE HEALTH CARE NET INCOME (LOSS)		**(2,030,825)**	**(414,684)**	**(414,684)**	**(408,713)**	**(607,967)**	**(556,348)**	**(630,166)**	**(631,717)**	**(745,492)**
Beginning Fund Balance		18,194,888	16,164,063	16,164,063	16,164,063	15,755,350	15,147,383	14,591,035	13,960,869	13,329,152
Ending Fund Balance		**16,164,063**	**15,749,379**	**15,749,379**	**15,755,350**	**15,147,383**	**14,591,035**	**13,960,869**	**13,329,152**	**12,583,660**
Assigned to DB Retiree Health Care Costs		16,164,063	15,749,379	15,749,379	15,755,350	15,147,383	14,591,035	13,960,869	13,329,152	12,583,660
Unassigned Fund Balance		-	-	-	-	-	-	-	-	-
Total		16,164,063	15,749,379	15,749,379	15,755,350	15,147,383	14,591,035	13,960,869	13,329,152	12,583,660
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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
LIBRARY RETIREE HEALTH CARE (7374)										
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	111,424	122,383	122,383	122,383	114,250	114,250	114,250	114,250	114,250
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		***111,424***	***122,383***	***122,383***	***122,383***	***114,250***	***114,250***	***114,250***	***114,250***	***114,250***
EXPENDITURES										
LIBRARY RETIREE HEALTH CARE (7374)										
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	111,424	122,383	122,383	122,383	114,250	114,250	114,250	114,250	114,250
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		***111,424***	***122,383***	***122,383***	***122,383***	***114,250***	***114,250***	***114,250***	***114,250***	***114,250***
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%	0.0%

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

		ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE										
POLICE OFFICER RETIREE HEALTH (7372)										
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	73,713	0	0	0	0	0	0	0	0
600	Charges For Services	2,050,066	1,051,554	1,051,554	1,051,554	1,062,458	1,181,803	1,278,512	1,361,859	1,442,498
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	(5,348,950)	2,026,338	2,026,338	2,025,521	2,010,104	1,967,487	1,906,264	1,828,904	1,739,616
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
POLICE OFFICER RETIREE HEALTH Total Revenue		***(3,225,171)***	***3,077,892***	***3,077,892***	***3,077,075***	***3,072,562***	***3,149,290***	***3,184,776***	***3,190,763***	***3,182,114***
EXPENDITURES										
POLICE OFFICER RETIREE HEALTH (7372)										
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	3,491,801	3,556,110	3,556,110	3,556,110	3,751,447	4,220,755	4,622,443	4,919,838	5,108,984
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
POLICE OFFICER RETIREE HEALTH Total Expenditures		***3,491,801***	***3,556,110***	***3,556,110***	***3,556,110***	***3,751,447***	***4,220,755***	***4,622,443***	***4,919,838***	***5,108,984***
POLICE OFFICER RETIREE HEALTH NET INCOME (LOSS)		**(6,716,972)**	**(478,218)**	**(478,218)**	**(479,035)**	**(678,885)**	**(1,071,465)**	**(1,437,667)**	**(1,729,075)**	**(1,926,870)**
Beginning Fund Balance		47,043,965	40,326,993	40,326,993	40,326,993	39,847,958	39,169,073	38,097,608	36,659,941	34,930,866
Ending Fund Balance		**40,326,993**	**39,848,775**	**39,848,775**	**39,847,958**	**39,169,073**	**38,097,608**	**36,659,941**	**34,930,866**	**33,003,996**
Assigned to DB Retiree Health Care Costs		40,326,993	39,848,775	39,848,775	39,847,958	39,169,073	38,097,608	36,659,941	34,930,866	33,003,996
Unassigned Fund Balance		-	-	-	-	-	-	-	-	-
Total		40,326,993	39,848,775	39,848,775	39,847,958	39,169,073	38,097,608	36,659,941	34,930,866	33,003,996
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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	48,077	22,800	22,800	22,800	25,628	26,140	26,663	27,196	27,740
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(49,731)	41,400	41,400	41,400	135,000	140,000	135,000	125,000	110,000
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	124,296	118,771	118,771	118,771	121,737	124,172	126,655	129,188	131,772
CEMETERY PERPETUAL CARE Total Revenues	***122,642***	***182,971***	***182,971***	***182,971***	***282,365***	***290,312***	***288,318***	***281,384***	***269,512***
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	60,546	50,400	50,400	50,400	144,000	149,000	144,000	134,000	119,000
CEMETERY PERPETUAL CARE Total Expenditures	***60,546***	***50,400***	***50,400***	***50,400***	***144,000***	***149,000***	***144,000***	***134,000***	***119,000***
CEMETERY PERPETUAL CARE NET INCOME (LOSS)	**62,096**	**132,571**	**132,571**	**132,571**	**138,365**	**141,312**	**144,318**	**147,384**	**150,512**
Change in Reserve for Perpetual Care	(46,479)	-	-	-	-	-	-	-	-
Fund Balance - Beginning of Year	1,496,406	1,517,511	1,517,511	1,517,511	1,650,082	1,788,447	1,929,759	2,074,077	2,221,461
Fund Balance - End of Year	**1,517,511**	**1,650,082**	**1,650,082**	**1,650,082**	**1,788,447**	**1,929,759**	**2,074,077**	**2,221,461**	**2,371,973**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	9,082	7,560	7,560	7,560	21,600	22,350	21,600	20,100	17,850
Unassigned Fund Balance	1,508,429	1,642,522	1,642,522	1,642,522	1,766,847	1,907,409	2,052,477	2,201,361	2,354,123
Total	**1,517,511**	**1,650,082**	**1,650,082**	**1,650,082**	**1,788,447**	**1,929,759**	**2,074,077**	**2,221,461**	**2,371,973**
Unassigned Fund Balance as a % of Total Current Spending	2491.4%	3259.0%	3259.0%	3259.0%	1227.0%	1280.1%	1425.3%	1642.8%	1978.3%

FUND DESCRIPTIONS – SPECIAL REVENUE FUNDS

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

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

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Community 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

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

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

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

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

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

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

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

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

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

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

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

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

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

Major Revenue Source: Adjudicated seizure and sales of forfeited property and cash
Fund Balance Policy: Assign fund balance to cover future expenses of this fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Refuse Collection and Disposal Fund: This fund accounts for the collection and removal of trash and debris. Financing is provided by special tax millage (for FY 2024 at 1.8 mills; maximum allowed is 3.0 mills), cart program revenues, bags/tags, and other miscellaneous fees and charges. The department promotes recycling and composting of yard waste.

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

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

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

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Vital Streets Operating Fund: The Vital Streets Operating Fund accounts for all but the Sidewalk Repair Fund portion of income tax continuation revenue as well as amounts committed to Vital Streets from the City's General Operating Fund ("GOF"). This fund will pay debt service on all Capital Improvement Bonds issued by the City (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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	4,493,156	4,411,571	4,411,571	4,576,440	4,837,129	5,048,891	5,270,965	5,504,022	5,724,560
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	349,472	292,289	292,289	180,900	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	(354,162)	57,045	57,045	94,625	169,299	174,279	169,258	155,869	145,827
671-Other Revenues	16	0	0	0	0	0	0	0	0
695-Other Financing Sources	75,697	77,163	77,163	76,962	71,307	74,874	78,617	82,549	86,677
BUILDING INSPECTIONS Total Revenues	***4,564,179***	***4,838,068***	***4,838,068***	***4,928,927***	***5,370,024***	***5,596,144***	***5,822,940***	***6,052,640***	***6,273,464***
Expenditures									
701-Personal Services	3,427,887	3,846,864	3,921,883	3,678,728	4,129,270	4,341,659	4,512,038	4,654,405	4,809,172
751-Supplies	38,907	50,800	50,800	133,474	50,800	50,800	50,800	50,800	50,800
800-Other Services And Charges	1,322,071	1,509,562	1,509,562	1,271,767	1,380,558	1,397,224	1,442,439	1,483,909	1,515,614
970-Capital Outlays	14,115	16,500	16,500	77,620	13,500	13,500	13,500	13,500	13,500
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
BUILDING INSPECTIONS Total Expenditures	***4,806,980***	***5,428,726***	***5,503,745***	***5,166,589***	***5,579,128***	***5,808,183***	***6,023,777***	***6,207,614***	***6,394,086***
BUILDING INSPECTIONS NET INCOME (LOSS)	**(242,801)**	**(590,658)**	**(665,677)**	**(237,662)**	**(209,104)**	**(212,039)**	**(200,837)**	**(154,974)**	**(120,622)**
Fund Balance - Beginning of Year	6,500,966	6,258,165	6,258,165	6,258,165	6,020,503	5,811,399	5,599,360	5,398,523	5,243,549
Fund Balance - End of Year	**6,258,165**	**5,667,507**	**5,592,488**	**6,020,503**	**5,811,399**	**5,599,360**	**5,398,523**	**5,243,549**	**5,122,927**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	1,201,745	1,357,182	1,375,936	1,291,647	1,394,782	1,452,046	1,505,944	1,551,904	1,598,522
Unassigned Fund Balance	5,056,420	4,310,326	4,216,552	4,728,856	4,416,617	4,147,314	3,892,579	3,691,646	3,524,406
Total	**6,258,165**	**5,667,507**	**5,592,488**	**6,020,503**	**5,811,399**	**5,599,360**	**5,398,523**	**5,243,549**	**5,122,927**
Unassigned Fund Balance as a % of Total Current Spending	105.2%	79.4%	76.6%	91.5%	79.2%	71.4%	64.6%	59.5%	55.1%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
CRC-Rosa Activities (1553)									
Revenues									
664-Investment Income & Rentals	(2,217)	329	329	586	1,048	1,079	1,048	965	903
671-Other Revenues	0	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
CRC-Rosa Activities Total Revenues	**(2,217)**	**5,329**	**5,329**	**586**	**6,048**	**6,079**	**6,048**	**5,965**	**5,903**
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
CRC-Rosa Activities Total Expenditures	**0**	**5,000**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
CRC-Rosa Activities NET INCOME (LOSS)	**(2,217)**	**329**	**329**	**586**	**1,048**	**1,079**	**1,048**	**965**	**903**
Beginning Fund Balance	**20,827**	**18,610**	**18,610**	**18,610**	**19,196**	**20,244**	**21,323**	**22,371**	**23,336**
Ending Fund Balance	**18,610**	**18,939**	**18,939**	**19,196**	**20,244**	**21,323**	**22,371**	**23,336**	**24,239**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	0	750	750	0	750	750	750	750	750
Unassigned Fund Balance	18,610	18,189	18,189	19,196	19,494	20,573	21,621	22,586	23,489
Total	18,610	18,939	18,939	19,196	20,244	21,323	22,371	23,336	24,239
Unassigned FB as a % of Total Expenditures		363.8%	363.8%	0.0%	389.9%	411.5%	432.4%	451.7%	469.8%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
600-Charges For Services	116,650	63,900	63,900	120,007	63,900	65,900	65,900	65,900	65,900
655-Fines And Forfeitures	472,472	175,000	175,000	231,366	175,000	140,000	140,000	140,000	140,000
664-Investment Income & Rentals	(35,457)	4,225	4,225	13,010	23,277	23,961	23,271	21,430	20,050
671-Other Revenues	10,345	24,000	24,000	9,894	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	***564,010***	***267,125***	***267,125***	***374,277***	***286,177***	***253,861***	***253,171***	***251,330***	***249,950***
Expenditures									
701-Personal Services	0	77,616	78,075	0	0	0	0	0	0
751-Supplies	30,351	15,600	15,600	9,445	15,600	16,068	16,551	17,046	17,558
800-Other Services And Charges	131,033	153,637	153,637	130,015	153,645	154,917	156,229	157,581	158,973
970-Capital Outlays	12,393	80,000	80,000	50,611	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	***173,777***	***326,853***	***327,312***	***190,071***	***249,245***	***250,985***	***252,780***	***254,627***	***256,531***
DRUG LAW ENFORCEMENT NET INCOME (LOSS)	**390,233**	**(59,728)**	**(60,187)**	**184,206**	**36,932**	**2,876**	**391**	**(3,297)**	**(6,581)**
Fund Balance - Beginning of Year	607,110	997,343	997,343	997,343	1,181,549	1,218,481	1,221,357	1,221,748	1,218,451
Fund Balance - End of Year	**997,343**	**937,615**	**937,156**	**1,181,549**	**1,218,481**	**1,221,357**	**1,221,748**	**1,218,451**	**1,211,870**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	26,067	49,028	49,097	28,511	37,387	37,648	37,917	38,194	38,480
Unassigned Fund Balance	971,276	888,587	888,059	1,153,038	1,181,094	1,183,709	1,183,831	1,180,257	1,173,390
Total	**997,343**	**937,615**	**937,156**	**1,181,549**	**1,218,481**	**1,221,357**	**1,221,748**	**1,218,451**	**1,211,870**
Unassigned Fund Balance as a % of Total Current Spending	558.9%	271.9%	271.3%	606.6%	473.9%	471.6%	468.3%	463.5%	457.4%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	430,000	0	0	0	0	0	0
600-Charges For Services	56,722	57,076	57,076	90,557	66,195	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	(19,698)	3,043	3,043	5,221	9,342	9,617	9,340	8,601	8,047
671-Other Revenues	6,038	7,000	7,000	0	5,000	5,000	5,000	0	0
695-Other Financing Sources	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
EDC-ECONOMIC DEVELOPMENT CORP Total Revenues	***73,063***	***97,119***	***527,119***	***125,778***	***110,537***	***102,833***	***103,722***	***99,171***	***99,828***
Expenditures									
701-Personal Services	12,819	33,575	34,260	29,979	33,747	35,563	37,309	38,366	39,641
751-Supplies	566	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
800-Other Services And Charges	64,327	84,221	502,221	69,904	83,954	84,062	84,242	79,950	80,670
970-Capital Outlays	2,747	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	***80,459***	***120,296***	***538,981***	***102,383***	***120,201***	***122,125***	***124,051***	***120,816***	***122,811***
EDC-ECONOMIC DEVELOPMENT CORP NET INCOME (LOSS)	**(7,396)**	**(23,177)**	**(11,862)**	**23,395**	**(9,664)**	**(19,292)**	**(20,329)**	**(21,645)**	**(22,983)**
Fund Balance - Beginning of Year	356,765	349,369	349,369	349,369	372,764	363,100	343,808	323,479	301,834
Fund Balance - End of Year	**349,369**	**326,192**	**337,507**	**372,764**	**363,100**	**343,808**	**323,479**	**301,834**	**278,851**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	20,115	30,074	134,745	25,596	30,050	30,531	31,013	30,204	30,703
Unassigned Fund Balance	329,254	296,118	202,761	347,168	333,050	313,277	292,466	271,630	248,148
Total	**349,369**	**326,192**	**337,507**	**372,764**	**363,100**	**343,808**	**323,479**	**301,834**	**278,851**
Unassigned Fund Balance as a % of Total Current Spending	409.2%	246.2%	37.6%	339.1%	277.1%	256.5%	235.8%	224.8%	202.1%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	0	70,000	70,000	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
655-Fines & Forfeitures	5,719	0	0	45,752	70,000	70,000	70,000	70,000	70,000
664-Investment Income & Rentals	-6,691	1,052	1,052	1,607	2,874	2,959	2,874	2,646	2,476
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	15,000	15,000	0	0	0	0	0
Federal Forfeitures-Department of Justice Total Revenues	**-972**	**71,052**	**86,052**	**62,359**	**72,874**	**72,959**	**72,874**	**72,646**	**72,476**
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	17,000	20,000	20,000	20,000	20,000	20,000
970-Capital Outlays	31,500	50,000	50,000	44,265	50,000	50,000	50,000	50,000	50,000
Federal Forfeitures-Department of Justice Total Expenditures	**31,500**	**70,000**	**70,000**	**61,265**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
Federal Forfeitures-Department of Justice NET INCOME (LOSS)	**-32,472**	**1,052**	**16,052**	**1,094**	**2,874**	**2,959**	**2,874**	**2,646**	**2,476**
Beginning Fund Balance	**131,594**	**99,122**	**99,122**	**99,122**	**100,216**	**103,090**	**106,049**	**108,923**	**111,569**
Ending Fund Balance	**99,122**	**100,174**	**115,174**	**100,216**	**103,090**	**106,049**	**108,923**	**111,569**	**114,045**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	4,725	10,500	10,500	9,190	10,500	10,500	10,500	10,500	10,500
Unassigned Fund Balance	94,397	89,674	104,674	91,026	92,590	95,549	98,423	101,069	103,545
Total	99,122	100,174	115,174	100,216	103,090	106,049	108,923	111,569	114,045
Unassigned FB as a % of Total Expenditures	299.7%	128.1%	149.5%	148.6%	132.3%	136.5%	140.6%	144.4%	147.9%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	6,575	0	0	10,585	0	0	0	0	0
664-Investment Income & Rentals	-18,284	2,463	2,463	6,190	11,075	11,401	11,072	10,196	9,539
671-Other Revenues	0	0	0	0	0	0	0	0	0
Federal Forfeitures-Treasury Department Total Revenues	**-11,709**	**2,463**	**2,463**	**16,775**	**11,075**	**11,401**	**11,072**	**10,196**	**9,539**
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	45,995	45,995	0	0	0	0	0
970-Capital Outlays	52,735	0	82,808	0	0	0	0	0	0
Federal Forfeitures-Treasury Department Total Expenditures	**52,735**	**0**	**128,803**	**45,995**	**0**	**0**	**0**	**0**	**0**
Federal Forfeitures-Treasury Department NET INCOME (LOSS)	**-64,444**	**2,463**	**-126,340**	**-29,220**	**11,075**	**11,401**	**11,072**	**10,196**	**9,539**
Beginning Fund Balance	**455,626**	**391,182**	**391,182**	**391,182**	**361,962**	**373,037**	**384,438**	**395,510**	**405,706**
Ending Fund Balance	**391,182**	**393,645**	**264,842**	**361,962**	**373,037**	**384,438**	**395,510**	**405,706**	**415,245**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	7,910	0	19,320	6,899	0	0	0	0	0
Unassigned Fund Balance	383,271	393,645	245,521	355,062	373,037	384,438	395,510	405,706	415,245
Total	391,182	393,645	264,842	361,962	373,037	384,438	395,510	405,706	415,245
Unassigned FB as a % of Total Expenditures	726.8%	0.0%	190.6%	772.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	399	4,750	4,750	10,000	4,750	4,750	4,750	4,750	4,750
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(2,966)	440	440	498	891	918	891	821	788
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	***(2,567)***	***5,190***	***5,190***	***10,498***	***5,641***	***5,668***	***5,641***	***5,571***	***5,538***
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	1,476	5,400	5,400	1,000	5,400	5,400	5,400	5,400	5,400
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
HISTORICAL COMMISSION Total Expenditures	***1,476***	***5,400***	***5,400***	***1,000***	***5,400***	***5,400***	***5,400***	***5,400***	***5,400***
HISTORICAL COMMISSION NET INCOME (LOSS)	**(4,043)**	**(210)**	**(210)**	**9,498**	**241**	**268**	**241**	**171**	**138**
Fund Balance - Beginning of Year	56,399	52,356	52,356	52,356	61,854	62,096	62,363	62,605	62,775
Fund Balance - End of Year	**52,356**	**52,146**	**52,146**	**61,854**	**62,096**	**62,363**	**62,605**	**62,775**	**62,913**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	221	810	810	150	810	810	810	810	810
Unassigned Fund Balance	52,135	51,336	51,336	61,704	61,286	61,553	61,795	61,965	62,103
Total	**52,356**	**52,146**	**52,146**	**61,854**	**62,096**	**62,363**	**62,605**	**62,775**	**62,913**
Unassigned Fund Balance as a % of Total Current Spending	3532.4%	950.7%	950.7%	6170.4%	1134.9%	1139.9%	1144.3%	1147.5%	1150.1%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	3,466,674	3,400,944	3,400,944	3,403,650	3,543,057	3,649,452	3,748,414	3,849,273	3,952,068
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	1,357,303	1,451,416	1,451,416	1,452,303	1,487,459	1,511,684	1,533,363	1,555,557	1,578,277
600-Charges for Services	701,450	653,619	653,619	653,619	686,300	700,026	714,026	728,307	742,873
664-Investment Income & Rentals	-39,265	5,366	5,366	24,774	44,324	45,628	44,313	40,808	38,179
671-Other Revenues	16,954	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
695-Other Financing Sources	1,733,271	1,455,000	1,455,000	1,400,990	1,160,000	1,165,000	1,170,000	1,175,000	1,180,000
695-Vital Streets Enhanced State Investment	2,250,000	0	2,500,000	2,500,000	2,699,240	2,916,995	4,184,069	4,845,778	4,034,495
Local Streets Total Revenues	**10,357,289**	**7,841,247**	**10,341,247**	**10,310,238**	**10,495,282**	**10,863,687**	**12,269,087**	**13,069,625**	**12,400,794**
Expenditures									
701-Personal Services	1,989,008	2,075,557	2,122,246	1,833,491	2,514,065	2,647,246	2,763,697	2,868,684	2,979,534
701-Vital Streets Enhanced State Investment	4,171	0	0	0	0	0	0	0	0
751-Supplies	1,609,443	1,703,719	1,703,719	1,542,000	1,307,742	1,337,250	1,364,001	1,391,297	1,419,150
800-Other Services and Charges	1,172,128	1,543,762	1,543,762	1,612,198	1,674,387	1,745,439	1,799,615	1,857,466	1,912,081
800-Vital Streets Enhanced State Investment	496	0	0	0	0	0	0	0	0
970-Capital Outlays	74,699	40,000	95,958	164,169	321,500	65,600	66,218	66,854	67,510
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	2,012,116	1,051,416	3,551,416	2,962,468	3,286,699	3,528,679	4,817,432	5,501,335	4,712,772
995-Other Financing	0	-138,108	5,694	0	-138,000	-140,440	-142,929	-145,467	-148,057
995-Vital Streets Enhanced State Investment	1,590,520	400,000	400,000	969,850	900,000	900,000	900,000	900,000	900,000
Local Streets Total Expenditures	**9,323,483**	**7,547,248**	**10,293,697**	**9,955,078**	**10,737,295**	**10,954,676**	**12,438,936**	**13,311,071**	**12,713,892**
Local Streets NET INCOME (LOSS)	**1,033,806**	**293,999**	**47,550**	**355,160**	**-242,013**	**-90,989**	**-169,849**	**-241,446**	**-313,098**
Beginning Fund Balance	**2,112,439**	**3,146,245**	**3,146,245**	**3,146,245**	**3,501,405**	**3,259,392**	**3,168,403**	**2,998,554**	**2,757,108**
Ending Fund Balance	**3,146,245**	**3,440,244**	**3,193,795**	**3,501,405**	**3,259,392**	**3,168,403**	**2,998,554**	**2,757,108**	**2,444,010**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,398,522	1,132,087	1,544,055	1,493,262	1,610,594	1,643,201	1,865,840	1,996,661	1,907,084
Unassigned Fund Balance	1,747,723	2,308,157	1,649,740	2,008,143	1,648,798	1,525,202	1,132,714	760,447	536,926
Total	3,146,245	3,440,244	3,193,795	3,501,405	3,259,392	3,168,403	2,998,554	2,757,108	2,444,010
Unassigned FB as a % of Total Expenditures	18.7%	30.6%	16.%	20.2%	15.4%	13.9%	9.1%	5.7%	4.2%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	544,307	528,000	528,000	528,000	534,000	542,000	550,000	552,000	552,000
501-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
539-State Grants	12,874,141	12,565,931	13,065,931	12,575,929	13,091,013	13,484,126	13,849,772	14,222,432	14,602,241
539-Vital Streets Maintenance of Effort	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706
539-Vital Streets Enhanced State Investment	5,620,145	5,967,876	5,967,876	5,971,155	6,101,052	6,190,556	6,270,657	6,352,661	6,436,607
600-Charges for Services	2,795,868	2,373,246	2,373,246	2,531,158	2,403,533	2,445,014	2,484,004	2,524,014	2,565,074
664-Investment Income & Rentals	-306,184	88,329	88,329	154,407	226,162	232,815	226,108	208,222	194,807
671-Other Revenues	145,306	64,500	497,740	225,940	89,000	197,750	89,000	89,000	89,000
695-Other Financing Sources	367,435	620,000	770,000	717,475	940,000	960,000	980,000	1,000,000	1,020,000
695-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
Major Streets Total Revenues	**24,653,724**	**24,820,588**	**25,903,828**	**25,316,770**	**25,997,466**	**26,664,967**	**27,062,247**	**27,561,035**	**28,072,435**
Expenditures									
701-Personal Services	4,741,916	5,582,524	5,857,624	6,028,489	6,263,134	6,565,465	6,827,870	7,065,803	7,331,289
701-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
751-Supplies	2,195,191	2,744,050	2,744,050	2,669,736	3,078,935	3,162,672	3,261,227	2,954,609	3,059,739
800-Other Services and Charges	6,263,502	6,421,128	6,971,128	6,232,642	6,649,723	7,001,596	7,214,126	7,449,174	7,654,292
800-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
970-Capital Outlays	-1,372,266	134,371	264,940	290,510	394,301	157,216	159,774	162,380	170,036
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	5,663,799	4,767,876	2,729,986	3,323,100	2,701,812	2,573,561	1,386,588	806,883	1,702,112
990-Debt Service	741,695	745,910	745,910	745,910	745,660	739,035	745,785	743,010	746,335
995-Other Financing	1,132,797	7,624	1,536,182	1,489,938	1,025,878	1,106,073	1,177,024	1,249,688	1,324,100
995-Vital Streets Maintenance of Effort	2,250,000	0	0	0	0	0	0	0	0
995-Vital Streets Enhanced State Investment	14,875	1,200,000	3,700,000	3,130,150	3,399,240	3,616,992	4,884,069	5,545,778	4,734,495
Major Streets Total Expenditures	**24,244,215**	**24,216,189**	**27,162,526**	**26,523,181**	**26,871,389**	**27,535,316**	**28,269,169**	**28,590,031**	**29,335,104**
Major Streets NET INCOME (LOSS)	**409,509**	**604,399**	**-1,258,698**	**-1,206,411**	**-873,923**	**-870,349**	**-1,206,922**	**-1,028,996**	**-1,262,669**
Beginning Fund Balance	**12,145,672**	**12,555,181**	**12,555,181**	**12,555,181**	**11,348,770**	**10,474,847**	**9,604,498**	**8,397,576**	**7,368,580**
Ending Fund Balance	**12,555,181**	**13,159,580**	**11,296,483**	**11,348,770**	**10,474,847**	**9,604,498**	**8,397,576**	**7,368,580**	**6,105,911**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	3,636,632	3,632,428	4,074,379	3,978,477	4,030,708	4,130,297	4,240,375	4,288,505	4,400,266
CIB 2024 (FY2054) 201 Mkt / KCRC Site Acq	0	0	0	0	323,491	646,982	970,473	1,293,964	1,617,455
Unassigned Fund Balance	8,918,549	9,527,152	7,222,104	7,370,293	6,120,648	4,827,219	3,186,728	1,786,111	88,190
Total	12,555,181	13,159,580	11,296,483	11,348,770	10,474,847	9,604,498	8,397,576	7,368,580	6,105,911
Unassigned FB as a % of Total Expenditures	36.8%	39.3%	26.6%	27.8%	22.8%	17.5%	11.3%	6.2%	0.3%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	6	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Metropolitan Enforcement Team Total Revenues	**6**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	-6,997	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
995-Other Financing	63	0	0	0	0	0	0	0	0
Metropolitan Enforcement Team Total Expenditures	**-6,933**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Metropolitan Enforcement Team NET INCOME (LOSS)	**6,939**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**7,054**	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**
Ending Fund Balance	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**	**13,993**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	-1,040	0	0	0	0	0	0	0	0
Unassigned Fund Balance	15,033	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993
Total	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993
Unassigned FB as a % of Total Expenditures	(216.8%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	907	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	1,000	0	0	0	0	0	0	0	0
MET-Department of Justice Total Revenues	**1,907**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	9,570	15,000	15,000	2,453	15,000	0	0	0	0
800-Other Services and Charges	12,563	5,000	5,000	11,558	3,890	0	0	0	0
970-Capital Outlays	34,037	0	0	0	0	0	0	0	0
995-Other Financing	0	0	15,000	15,000	0	0	0	0	0
MET-Department of Justice Total Expenditures	**56,170**	**20,000**	**35,000**	**29,011**	**18,890**	**0**	**0**	**0**	**0**
MET-Department of Justice NET INCOME (LOSS)	**-54,264**	**-20,000**	**-35,000**	**-29,011**	**-18,890**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**109,018**	**54,754**	**54,754**	**54,754**	**25,743**	**6,853**	**6,853**	**6,853**	**6,853**
Ending Fund Balance	**54,754**	**34,754**	**19,754**	**25,743**	**6,853**	**6,853**	**6,853**	**6,853**	**6,853**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	8,426	3,000	5,250	4,352	2,834	0	0	0	0
Unassigned Fund Balance	46,329	31,754	14,504	21,392	4,020	6,853	6,853	6,853	6,853
Total	54,754	34,754	19,754	25,743	6,853	6,853	6,853	6,853	6,853
Unassigned FB as a % of Total Expenditures	82.5%	158.8%	41.4%	73.7%	21.3%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	596,830	0	1,777,275	1,677,361	0	0	0	0	0
580-Contributions from Local Units	0	0	0	0	0	0	0	0	0
600-Charges For Services	79,682	0	65,000	57,296	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(4,984)	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	88,086	0	113,511	106,429	0	0	0	0	0
61ST DISTRICT COURT Total Revenues	***759,614***	***0***	***1,955,787***	***1,841,086***	***0***	***0***	***0***	***0***	***0***
Expenditures									
701-Personal Services	126,057	0	146,727	141,647	0	0	0	0	0
751-Supplies	281	0	4,000	3,712	0	0	0	0	0
800-Other Services And Charges	769,008	0	1,805,060	1,609,458	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	***895,346***	***0***	***1,955,787***	***1,754,817***	***0***	***0***	***0***	***0***	***0***
61ST DISTRICT COURT NET INCOME (LOSS)	**(135,732)**	**0**	**0**	**86,269**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Beginning of Year	133,779	(1,953)	(1,953)	(1,953)	84,316	84,316	84,316	84,316	84,316
Fund Balance - End of Year	**(1,953)**	**(1,953)**	**(1,953)**	**84,316**	**84,316**	**84,316**	**84,316**	**84,316**	**84,316**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	134,302	0	293,368	263,223	0	0	0	0	0
Unassigned Fund Balance	(136,255)	(1,953)	(295,321)	(178,907)	84,316	84,316	84,316	84,316	84,316
Total	**(1,953)**	**(1,953)**	**(1,953)**	**84,316**	**84,316**	**84,316**	**84,316**	**84,316**	**84,316**
Unassigned Fund Balance as a % of Total Current Spending	-15.2%	0.0%	-15.1%	-10.2%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	19,715	55,000	55,000	22,753	55,000	55,000	55,000	55,000	55,000
600-Charges For Services	0	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(10,309)	1,587	1,587	2,512	4,494	4,627	4,493	4,138	3,871
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	***9,406***	***56,587***	***56,587***	***25,265***	***59,494***	***59,627***	***59,493***	***59,138***	***58,871***
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	10,465	0	0	0	0	0	0	0	0
800-Other Services And Charges	43,819	55,000	55,000	49,750	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	***54,284***	***55,000***	***55,000***	***49,750***	***55,000***	***55,000***	***55,000***	***55,000***	***55,000***
MICHIGAN JUSTICE TRAINING NET INCOME (LOS	**(44,878)**	**1,587**	**1,587**	**(24,485)**	**4,494**	**4,627**	**4,493**	**4,138**	**3,871**
Fund Balance - Beginning of Year	205,237	160,359	160,359	160,359	135,874	140,368	144,995	149,488	153,626
Fund Balance - End of Year	**160,359**	**161,946**	**161,946**	**135,874**	**140,368**	**144,995**	**149,488**	**153,626**	**157,497**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	8,143	8,250	8,250	7,463	8,250	8,250	8,250	8,250	8,250
Unassigned Fund Balance	152,216	153,696	153,696	128,412	132,118	136,745	141,238	145,376	149,247
Total	**160,359**	**161,946**	**161,946**	**135,874**	**140,368**	**144,995**	**149,488**	**153,626**	**157,497**
Unassigned Fund Balance as a % of Total Current Spending	280.4%	279.4%	279.4%	258.1%	240.2%	248.6%	256.8%	264.3%	271.4%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
580-Contributions from Local Units	0	0	0	0	0	0	0	0	0
600-Charges For Services	0	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	803,821	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Opioid Settlement Fund Total Revenues	***0***	***0***	***0***	***803,821***	***0***	***0***	***0***	***0***	***0***
Expenditures									
701-Personal Services	0	0	0	0	58,332	62,412	66,840	71,364	73,680
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
995-Appropriation Lapse	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Opioid Settlement Fund Total Expenditures	***0***	***0***	***0***	***0***	***58,332***	***62,412***	***66,840***	***71,364***	***73,680***
Opioid Settlement Fund NET INCOME (LOSS)	**0**	**0**	**0**	**803,821**	**(58,332)**	**(62,412)**	**(66,840)**	**(71,364)**	**(73,680)**
Fund Balance - Beginning of Year	-	-	-	-	803,821	745,489	683,077	616,237	544,873
Fund Balance - End of Year	**0**	**0**	**0**	**803,821**	**745,489**	**683,077**	**616,237**	**544,873**	**471,193**
Summary of Reserves									
Ending Fund Balance	0	0	0	803,821	745,489	683,077	616,237	544,873	471,193
Restricted for Opioid Remediation	0	0	0	(803,821)	(745,489)	(683,077)	(616,237)	(544,873)	(471,193)
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
REVENUE									
450-Licenses & Permits	8,236	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
501-Federal Grants	0	0	225,293	226,218	0	0	0	0	0
539-State Grants	300	0	0	0	0	0	0	0	0
580-Contribution from Local Units	42,905	45,667	45,667	45,667	40,000	40,000	40,000	40,000	40,000
600-Charges for Services	396,193	447,854	517,854	477,985	494,259	503,074	512,065	521,238	530,592
664-Investment Income & Rentals	81,432	112,672	142,672	164,702	193,739	198,243	198,854	196,218	194,956
671-Other Revenues	212,153	54,000	54,000	43,254	7,500	12,500	12,500	12,500	12,500
695-Other Financing Sources-*Millage Fund Park Maintenance & Recreation Subsidy*	1,300,000	1,245,000	1,245,000	1,245,000	1,558,200	1,577,750	1,572,750	1,725,500	1,805,200
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	500,000	500,000	500,000	500,000	500,000
695-Other Financing Sources-*General Fund Maintenance of Effort (MOE) Subsidy*	6,333,890	6,827,790	6,827,790	6,827,790	7,655,149	7,718,528	8,037,861	8,238,084	8,417,357
Parks & Recreation Total Revenues	**8,876,177**	**9,239,050**	**9,564,343**	**9,536,683**	**10,693,847**	**10,795,095**	**11,119,030**	**11,478,540**	**11,745,605**
EXPENDITURES									
701-Personal Services	3,848,410	4,654,117	4,891,668	4,527,481	5,032,891	5,270,595	5,484,230	5,679,802	5,884,020
751-Supplies	323,839	294,390	344,390	365,969	343,150	341,722	348,172	354,749	361,458
800-Other Services and Charges	3,991,031	4,179,240	4,486,013	4,484,010	4,887,706	4,951,689	5,068,828	4,881,399	4,683,406
970-Capital Outlays	75,742	77,700	77,700	117,575	95,100	98,300	113,500	73,300	230,500
995-Appropriation Lapse	0	(100,001)	(100,001)	0	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
995-Other Financing	31,500	0	0	0	6,712	13,425	20,137	0	0
Parks & Recreation Total Expenditures	**8,270,522**	**9,105,446**	**9,699,770**	**9,495,035**	**10,165,559**	**10,475,731**	**10,834,867**	**10,789,250**	**10,959,384**
NET INCOME (LOSS)	**605,654**	**133,604**	**(135,427)**	**41,648**	**528,288**	**319,364**	**284,163**	**689,290**	**786,221**
Beginning Fund Balance	**1,666,055**	**2,271,710**	**2,271,710**	**2,271,710**	**2,313,358**	**2,841,646**	**3,161,010**	**3,445,173**	**4,134,463**
Ending Fund Balance	**2,271,710**	**2,405,314**	**2,136,283**	**2,313,358**	**2,841,646**	**3,161,010**	**3,445,173**	**4,134,463**	**4,920,684**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,240,578	1,365,817	1,454,966	1,424,255	1,524,834	1,571,360	1,625,230	1,618,388	1,643,908
Unassigned Fund Balance	1,031,132	1,039,497	681,317	889,103	1,316,812	1,589,650	1,819,943	2,516,076	3,276,776
Total	2,271,710	2,405,314	2,136,283	2,313,358	2,841,646	3,161,010	3,445,173	4,134,463	4,920,684
Unassigned FB as a % of Total Expenditures	12.5%	11.4%	7.%	9.4%	13.%	15.2%	16.8%	23.3%	29.9%

Maintenance of Effort (MOE) Subsidy Requirement:

GOF Rate of Increase:	7.80%		12.12%	0.83%	4.14%	2.49%	2.18%
Prior Year Adopted Subsidy:	6,333,890		6,827,790	7,655,149	7,718,528	8,037,861	8,238,084
Maintenance of Effort Subsidy (MOE):	**6,827,790**		**7,655,149**	**7,718,528**	**8,037,861**	**8,238,084**	**8,417,357**

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*

FY2023 Maintenance of Effort (MOE) - BASELINE		**6,827,790**
FY2024 GOF Adopted Budget[1]	169,572,736	
FY2023 GOF Adopted Budget[1]	151,245,534	
Increase (Decrease)	18,327,202	
% Increase (Decrease)		12.12%
FY2024 Maintenance of Effort (MOE)		**7,655,149**

Grand Rapids MI
PARKS MILLAGE (2081)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
401-Taxes (Voter-approved Millage)	6,085,220	6,249,784	6,249,784	6,509,225	6,525,930	6,720,156	6,883,178	7,047,031	7,195,324
539-State Grants	68,859	36,883	729,981	287,896	44,621	44,621	44,621	44,621	44,621
600-Charges For Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(308,947)	43,029	43,029	90,623	162,140	166,909	162,101	149,278	139,661
671-Other Revenues	0	0	280,000	200,000	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
PARKS MILLAGE Total Revenues	***5,845,133***	***6,329,696***	***7,302,794***	***7,087,744***	***6,732,691***	***6,931,686***	***7,089,900***	***7,240,930***	***7,379,606***
Expenditures									
701-Personal Services	599,736	642,875	657,673	650,856	694,841	714,811	731,907	747,914	765,991
751-Supplies	192,591	96,200	121,200	151,942	73,350	74,648	75,972	77,323	78,700
800-Other Services And Charges	3,736,655	3,874,113	7,452,933	6,498,750	3,842,933	3,845,018	3,846,567	3,848,641	3,849,620
970-Capital Outlays	147,263	7,000	7,000	3,540	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	1,300,000	1,245,000	1,245,000	1,245,000	1,558,200	1,577,750	1,572,750	1,725,500	1,805,200
PARKS MILLAGE Total Expenditures	***5,976,245***	***5,865,188***	***9,483,806***	***8,550,088***	***6,169,324***	***6,212,227***	***6,227,196***	***6,399,378***	***6,499,511***
PARKS MILLAGE NET INCOME (LOSS)	**(131,112)**	**464,508**	**(2,181,012)**	**(1,462,344)**	**563,367**	**719,459**	**862,704**	**841,552**	**880,095**
Fund Balance - Beginning of Year	2,734,421	2,603,309	2,603,309	2,603,309	1,140,965	1,704,332	2,423,791	3,286,495	4,128,047
Fund Balance - End of Year	**2,603,309**	**3,067,817**	**422,296**	**1,140,965**	**1,704,332**	**2,423,791**	**3,286,495**	**4,128,047**	**5,008,142**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	874,347	878,728	1,421,521	1,281,982	925,399	931,834	934,079	959,907	974,927
Assigned to Operations	1,728,961	2,189,089	(999,225)	(141,018)	778,933	1,491,957	2,352,415	3,168,140	4,033,215
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	**2,603,309**	**3,067,817**	**422,296**	**1,140,965**	**1,704,332**	**2,423,791**	**3,286,495**	**4,128,047**	**5,008,142**
Unassigned Cash as a % of Total Current Spending	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI
PROPERTY MANAGEMENT (2360)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	600	600	600	600	600	600	600	600
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	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	(19,467)	4,774	4,774	7,749	5,325	5,482	5,324	4,903	4,587
671-Other Revenues	68,695	150,000	150,000	51,000	150,000	150,000	150,000	150,000	150,000
695-Other Financing Sources	160,000	160,000	500,000	160,000	160,000	160,000	140,000	110,000	110,000
PROPERTY MANAGEMENT Total Revenues	***209,228***	***315,374***	***655,374***	***219,349***	***315,925***	***316,082***	***295,924***	***265,503***	***265,187***
Expenditures									
701-Personal Services	20,374	18,696	19,048	19,048	19,644	20,532	21,065	21,480	22,152
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	560,187	104,877	104,877	104,877	110,962	91,636	42,455	43,234	43,891
970-Capital Outlays	87,079	150,000	490,000	67,837	150,000	150,000	150,000	150,000	150,000
990-Debt Service	42,184	46,225	46,225	46,254	45,087	49,068	47,824	44,867	48,601
995-Other Financing	0	0	0	0	0	0	0	0	0
PROPERTY MANAGEMENT Total Expenditures	***709,824***	***319,798***	***660,150***	***238,016***	***325,693***	***311,236***	***261,344***	***259,581***	***264,644***
PROPERTY MANAGEMENT NET INCOME (LOSS)	**(500,596)**	**(4,424)**	**(4,776)**	**(18,667)**	**(9,768)**	**4,846**	**34,580**	**5,922**	**543**
Fund Balance - Beginning of Year	580,534	79,938	79,938	79,938	61,271	51,503	56,349	90,929	96,851
Fund Balance - End of Year	**79,938**	**75,514**	**75,162**	**61,271**	**51,503**	**56,349**	**90,929**	**96,851**	**97,394**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	177,456	79,950	165,038	59,504	81,423	77,809	65,336	64,895	66,161
Unassigned Fund Balance	(97,518)	(4,435)	(89,876)	1,767	(29,920)	(21,460)	25,593	31,956	31,233
Total	**79,938**	**75,514**	**75,162**	**61,271**	**51,503**	**56,349**	**90,929**	**96,851**	**97,394**
Unassigned Fund Balance as a % of Total Current Spending	-13.7%	-1.4%	-13.6%	0.7%	-9.2%	-6.9%	9.8%	12.3%	11.8%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
401-Taxes	2,121	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	97,068	0	0	30,000	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	(135,218)	21,969	21,969	32,444	58,048	59,755	58,034	53,443	50,000
671-Other Revenues	(490)	0	0		0	0	0	0	0
695-Other Financing Sources	490,000	1,500,000	1,500,000	1,500,000	0	100,000	210,000	270,000	250,000
LIBRARY GRANTS/CAPITAL Total Revenues	***453,480***	***1,521,969***	***1,521,969***	***1,562,444***	***58,048***	***159,755***	***268,034***	***323,443***	***300,000***
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	919	0	0	0	0	0	0	0	0
970-Capital Outlays	339,488	1,355,000	2,533,000	2,533,000	300,000	132,000	372,000	315,000	535,000
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	***340,407***	***1,355,000***	***2,533,000***	***2,533,000***	***300,000***	***132,000***	***372,000***	***315,000***	***535,000***
LIBRARY GRANTS/CAPITAL NET INCOME (LOSS)	**113,073**	**166,969**	**(1,011,031)**	**(970,556)**	**(241,952)**	**27,755**	**(103,966)**	**8,443**	**(235,000)**
Fund Balance - Beginning of Year	1,707,152	1,820,225	1,820,225	1,820,225	849,669	607,717	635,472	531,506	539,949
Fund Balance - End of Year	**1,820,225**	**1,987,194**	**809,194**	**849,669**	**607,717**	**635,472**	**531,506**	**539,949**	**304,949**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	51,061	203,250	379,950	379,950	45,000	19,800	55,800	47,250	80,250
Assigned to Capital	1,769,164	1,783,944	429,244	469,719	562,717	615,672	475,706	492,699	224,699
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0
Total	**1,820,225**	**1,987,194**	**809,194**	**849,669**	**607,717**	**635,472**	**531,506**	**539,949**	**304,949**
Unassigned Fund Balance as a % of Total Current Spending	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Public Library Operating (2710)									
Revenues									
401-Taxes	11,712,702	12,033,219	12,033,219	12,609,795	12,591,514	12,949,219	13,281,532	13,598,054	13,884,513
501-Federal Grants	-	-	-	-	-	-	-	-	-
539-State Grants	297,141	224,959	224,959	235,694	239,644	239,644	239,644	239,644	239,644
580-Contribution from Local Units	280,985	290,000	290,000	285,803	290,000	365,000	365,000	365,000	365,000
600-Charges for Services	53,693	60,000	60,000	60,070	60,000	60,000	60,000	60,000	60,000
655-Fines & Forfeitures	20,955	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
664-Investment Income & Rentals	(542,427)	79,267	79,267	152,819	273,417	281,460	273,351	251,728	235,511
671-Other Revenues	90,301	-	-	-	30,000	-	-	-	-
Public Library Operating Total Revenues	**11,913,350**	**12,722,445**	**12,722,445**	**13,379,181**	**13,519,575**	**13,930,323**	**14,254,527**	**14,549,426**	**14,819,668**
Expenditures									
701-Personal Services	6,840,105	8,308,061	8,561,631	7,965,754	9,052,841	9,456,984	9,651,358	9,874,819	10,138,547
751-Supplies	1,726,818	1,753,850	1,753,850	1,693,650	1,750,650	1,714,700	1,714,700	1,714,700	1,714,700
800-Other Services and Charges	2,564,177	3,221,925	3,221,925	2,501,992	3,343,824	2,644,944	2,660,260	2,676,141	2,692,609
970-Capital Outlays	206,236	560,500	560,500	279,000	280,475	30,000	30,000	30,000	30,000
995-Other Financing	490,000	1,500,000	1,500,000	1,500,000	(50,000)	50,000	160,000	220,000	200,000
Public Library Operating Total Expenditures	**11,827,336**	**15,344,336**	**15,597,906**	**13,940,396**	**14,377,790**	**13,896,628**	**14,216,318**	**14,515,660**	**14,775,856**
Public Library Operating NET INCOME (LOSS)	86,013	(2,621,891)	(2,875,461)	(561,215)	(858,215)	33,695	38,209	33,766	43,812
Beginning Fund Balance	4,538,365	4,624,378	4,624,378	4,624,378	4,063,163	3,204,948	3,238,643	3,276,852	3,310,618
Ending Fund Balance	**4,624,378**	**2,002,487**	**1,748,917**	**4,063,163**	**3,204,948**	**3,238,643**	**3,276,852**	**3,310,618**	**3,354,430**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,774,100	2,301,650	2,339,686	2,091,059	2,156,669	2,084,494	2,132,448	2,177,349	2,216,378
Unassigned Fund Balance	2,850,278	(299,163)	(590,769)	1,972,104	1,048,280	1,154,149	1,144,404	1,133,269	1,138,052
Total	4,624,378	2,002,487	1,748,917	4,063,163	3,204,948	3,238,643	3,276,852	3,310,618	3,354,430
Unassigned FB as a % of Total Expenditures	24.10%	-1.95%	-3.79%	14.15%	7.29%	8.31%	8.05%	7.81%	7.70%

Grand Rapids MI
LIBRARY TRUST (2712)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	(23,548)	3,489	3,489	6,229	11,145	11,473	11,142	10,261	9,600
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	***(23,548)***	***3,489***	***3,489***	***6,229***	***11,145***	***11,473***	***11,142***	***10,261***	***9,600***
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)	**(23,548)**	**3,489**	**3,489**	**6,229**	**11,145**	**11,473**	**11,142**	**10,261**	**9,600**
Fund Balance - Beginning of Year	432,113	408,565	408,565	408,565	414,794	425,939	437,412	448,554	458,815
Fund Balance - End of Year	**408,565**	**412,054**	**412,054**	**414,794**	**425,939**	**437,412**	**448,554**	**458,815**	**468,415**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	408,564	412,052	412,051	414,790	425,939	437,412	448,554	458,815	468,415
Total	**408,565**	**412,054**	**412,054**	**414,794**	**425,939**	**437,412**	**448,554**	**458,815**	**468,415**
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
RECEIVERSHIP (2361)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	(7,136)	1,057	1,057	1,888	3,377	3,477	3,377	3,109	2,909
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	***(7,136)***	***1,057***	***1,057***	***1,888***	***3,377***	***3,477***	***3,377***	***3,109***	***2,909***
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
RECEIVERSHIP Total Expenditures	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***
RECEIVERSHIP NET INCOME (LOSS)	**(7,136)**	**1,057**	**1,057**	**1,888**	**3,377**	**3,477**	**3,377**	**3,109**	**2,909**
Fund Balance - Beginning of Year	135,271	128,135	128,135	128,135	130,023	133,400	136,877	140,254	143,363
Fund Balance - End of Year	**128,135**	**129,192**	**129,192**	**130,023**	**133,400**	**136,877**	**140,254**	**143,363**	**146,272**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	128,135	129,192	129,192	130,023	133,400	136,877	140,254	143,363	146,272
Total	**128,135**	**129,192**	**129,192**	**130,023**	**133,400**	**136,877**	**140,254**	**143,363**	**146,272**
Unassigned Fund Balance as a % of Total Current Spending	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
401-Taxes	8,020,173	8,245,176	8,245,176	8,758,983	10,130,966	10,418,907	10,686,401	10,941,183	11,171,761
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	117,796	48,538	48,538	58,955	60,035	60,035	60,035	60,035	60,035
600-Charges for Services	8,360,903	8,967,902	8,967,902	8,675,416	8,825,220	9,214,822	9,243,605	9,273,085	9,682,857
664-Investment Income & Rentals	-564,205	79,056	79,056	158,110	282,885	291,206	282,817	260,445	243,666
671-Other Revenues	65,202	0	0	0	0	108,750	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Refuse Collection Total Revenues	**15,999,869**	**17,340,672**	**17,340,672**	**17,651,464**	**19,299,106**	**20,093,720**	**20,272,858**	**20,534,748**	**21,158,319**
Expenditures									
701-Personal Services	4,295,889	5,143,723	5,254,321	4,829,604	5,410,037	5,701,039	5,930,959	6,135,703	6,369,360
726-Supplies	525,616	481,350	481,350	495,612	535,650	545,890	556,335	566,987	577,855
800-Other Services and Charges	10,521,595	12,402,736	12,402,736	12,262,143	12,215,916	12,459,972	12,830,672	13,165,006	13,459,677
970-Capital Outlays	68,557	35,435	35,435	57,405	202,650	193,050	193,458	193,874	194,299
995-Other Financing	720,238	-110,000	-110,000	240,000	-110,000	-110,000	-110,000	-110,000	-110,000
Refuse Collection Total Expenditures	**16,131,895**	**17,953,244**	**18,063,842**	**17,884,764**	**18,254,253**	**18,789,951**	**19,401,424**	**19,951,570**	**20,491,191**
Refuse Collection NET INCOME (LOSS)	**-132,026**	**-612,572**	**-723,170**	**-233,300**	**1,044,853**	**1,303,769**	**871,434**	**583,178**	**667,128**
Beginning Fund Balance	**4,754,055**	**4,622,029**	**4,622,029**	**4,622,029**	**4,388,729**	**5,433,582**	**6,737,351**	**7,608,785**	**8,191,963**
Ending Fund Balance	**4,622,029**	**4,009,457**	**3,898,859**	**4,388,729**	**5,433,582**	**6,737,351**	**7,608,785**	**8,191,963**	**8,859,091**
Reserve Targets									
Assigned to Operations - 25% of Total Spending	4,032,974	4,488,311	4,515,961	4,471,191	4,563,563	4,697,488	4,850,356	4,987,893	5,122,798
CIB 2024 (FY2054) 201 Mkt/KCRC Site Acq	0	0	0	0	223,447	446,894	670,341	893,788	1,117,235
Unassigned Fund Balance	589,055	-478,854	-617,102	-82,462	646,572	1,592,969	2,088,088	2,310,283	2,619,058
Total	4,622,029	4,009,457	3,898,859	4,388,729	5,433,582	6,737,351	7,608,785	8,191,963	8,859,091
Unassigned FB as a % of Total Expenditures	3.7%	(2.7%)	(3.4%)	(0.5%)	3.5%	8.5%	10.8%	11.6%	12.8%
Millage Rate (maximum permitted 3.0 mills)	1.6	1.6	1.6	1.6	1.8	1.8	1.8	1.8	1.8

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Revenues									
401-Taxes	2,622,062	2,321,042	2,321,042	2,628,280	2,585,620	2,591,260	2,643,828	2,719,943	2,798,342
450-Licenses & Permits	39,857	32,500	32,500	28,000	32,500	32,500	32,500	32,500	32,500
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0		0	0	0	0	0
600-Charges For Services	19,965	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
664-Investment Income & Rentals	(68,828)	9,579	9,579	23,739	42,473	43,722	42,463	39,104	36,584
671-Other Revenues	236	50	50	50	50	50	50	50	50
695-Other Financing Sources	0	0	0		0	0	0	0	0
SIDEWALK REPAIR Total Revenues	***2,613,292***	***2,365,171***	***2,365,171***	***2,682,069***	***2,662,643***	***2,669,532***	***2,720,841***	***2,793,597***	***2,869,476***
Expenditures									
701-Personal Services	407,689	425,758	436,301	391,440	645,317	675,683	705,581	733,547	760,966
751-Supplies	3,767	9,100	9,100	8,500	11,200	9,200	9,800	9,200	9,800
800-Other Services And Charges	1,695,800	1,974,800	1,974,800	1,973,998	2,333,325	2,335,938	2,340,236	2,344,710	2,348,924
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	64,784	64,870	64,870	64,870	64,793	64,740	64,854	0	0
SIDEWALK REPAIR Total Expenditures	***2,172,040***	***2,474,528***	***2,485,071***	***2,438,808***	***3,054,635***	***3,085,561***	***3,120,471***	***3,087,457***	***3,119,690***
SIDEWALK REPAIR NET INCOME (LOSS)	**441,252**	**(109,357)**	**(119,900)**	**243,261**	**(391,992)**	**(416,029)**	**(399,630)**	**(293,860)**	**(250,214)**
Fund Balance - Beginning of Year	1,150,920	1,592,172	1,592,172	1,592,172	1,835,433	1,443,441	1,027,412	627,782	333,922
Fund Balance - End of Year	**1,592,172**	**1,482,815**	**1,472,272**	**1,835,433**	**1,443,441**	**1,027,412**	**627,782**	**333,922**	**83,708**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	325,806	371,179	372,761	365,821	458,195	462,834	468,071	463,119	467,954
Assigned to Payables (Net of Receivables)	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	1,266,366	1,111,636	1,099,511	1,469,612	985,246	564,578	159,711	(129,197)	(384,246)
Total	**1,592,172**	**1,482,815**	**1,472,272**	**1,835,433**	**1,443,441**	**1,027,412**	**627,782**	**333,922**	**83,708**
Unassigned Fund Balance as a % of Total Current Spending	58.3%	44.9%	44.2%	60.3%	32.3%	18.3%	5.1%	-4.2%	-12.3%
Outstanding Debt Service at FYE - Vital Streets Loan	259,258	194,388	194,388	194,388	129,595	64,854	0	0	0

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

	Actual 2022	Adopted 2023	Amended 2023	Estimate 2023	Proposed 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028
REVENUES									
SUPPLEMENTAL INCOME TAX (2300)									
Interest And Rents	(2,579)	-	-	-	-	-	-	-	-
SUPPLEMENTAL INCOME TAX Total Revenue	***(2,579)***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
EXPENDITURES									
SUPPLEMENTAL INCOME TAX (2300)									
Transfers Out Approved For:									
Government Finance Officers Association (GFOA) ERP Consulting	150,000	-	-	-	-	-	-	-	-
Transfer to General Fund	2,155	-	-	-	-	-	-	-	-
SUPPLEMENTAL INCOME TAX Total Requested Expenditures	**152,155**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
SUPPLEMENTAL INCOME TAX NET INCOME (LOSS)	**(154,734)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balance - Beginning of Year	154,733	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Fund Balance - End of Year	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**
Reserve Targets:									
Unassigned Fund Balance	(0)	(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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	976,597	955,668	955,668	1,054,459	1,068,251	1,096,181	1,129,099	1,162,016	1,194,934
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	(31,096)	5,252	5,252	11,639	20,824	21,437	20,819	19,172	17,937
671-Other Revenues	(434)	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	***945,067***	***960,920***	***960,920***	***1,066,098***	***1,089,075***	***1,117,618***	***1,149,918***	***1,181,188***	***1,212,871***
Expenditures									
701-Personal Services	108,620	152,152	153,744	123,364	164,896	180,952	187,092	192,448	198,520
751-Supplies	2,554	2,000	2,000	3,000	2,000	2,000	2,000	2,000	2,000
800-Other Services And Charges	563,636	686,036	686,036	614,560	638,195	675,055	715,553	759,647	807,017
970-Capital Outlays	16,250	17,500	17,500	15,000	20,500	19,500	20,000	20,500	21,000
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	102,988	130,592	130,592	99,420	185,946	190,204	193,315	197,013	201,246
VEHICLE STORAGE FACILITY Total Expenditures	***794,048***	***988,280***	***989,872***	***855,344***	***1,011,537***	***1,067,711***	***1,117,960***	***1,171,608***	***1,229,783***
VEHICLE STORAGE FACILITY NET INCOME (LOSS)	**151,019**	**(27,360)**	**(28,952)**	**210,754**	**77,538**	**49,907**	**31,958**	**9,580**	**(16,912)**
Fund Balance - Beginning of Year	680,398	831,417	831,417	831,417	1,042,171	1,119,709	1,169,616	1,201,574	1,211,154
Fund Balance - End of Year	**831,417**	**804,057**	**802,465**	**1,042,171**	**1,119,709**	**1,169,616**	**1,201,574**	**1,211,154**	**1,194,242**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	198,512	247,070	247,468	213,836	252,884	266,928	279,490	292,902	307,446
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	432,905	356,987	354,997	628,335	666,825	702,688	722,084	718,252	686,796
Total	**831,417**	**804,057**	**802,465**	**1,042,171**	**1,119,709**	**1,169,616**	**1,201,574**	**1,211,154**	**1,194,242**
Unassigned Fund Balance as a % of Total Current Spending	54.5%	36.1%	35.9%	73.5%	65.9%	65.8%	64.6%	61.3%	55.8%

Grand Rapids MI
VITAL STREETS (2040)
STATEMENT OF OPERATIONS

		ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
REVENUE										
401	Taxes - Income Taxes	13,767,973	12,187,381	12,187,381	13,800,627	13,576,627	13,606,239	13,882,265	14,281,934	14,693,592
501	Federal Grants	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	(262,458)	37,013	37,013	138,854	248,432	255,739	248,372	228,725	213,989
671	Other Revenues	0	0	0	0	0	0	0	0	0
695	Other Financing Sources - GOF Op Transfer	0	0	0	0	0	850,000	850,000	850,000	850,000
695	Other Fin - Bond Principal Repayment from Sidewalk Fund	51,243	53,378	53,378	53,378	55,971	58,716	61,766	0	0
695	Other Fin - Bond Interest Repayment from Sidewalk Fund	13,541	11,492	11,492	11,492	8,822	6,024	3,088	0	0
695	Other Fin - Major VS Fund 2040 to Local VS Fund 2041	0	0	0	0	0	0	0	0	0
VITAL STREETS Total Revenue		***13,570,299***	***12,289,264***	***12,289,264***	***14,004,351***	***13,889,852***	***14,776,718***	***15,045,491***	***15,360,659***	***15,757,581***
EXPENDITURES										
Bridge Investment										
995	Transfers Out - Streets (4090)-Bridge Investment (Major)	82,600	210,000	210,000	210,000	30,000	30,000	30,000	30,000	30,000
Traffic Safety/Signals & Trunk Line										
995	Transfers Out - Streets (4090)-Traffic Safety/Signals	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000
Public ROW and Green Infrastructure Maintenance		250,000	275,000	275,000	275,000	300,000	325,000	350,000	375,000	400,000
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)		7,177,677	8,694,107	8,694,107	8,777,077	10,493,294	10,795,956	11,356,124	13,736,032	14,201,376
990	Debt Service - Principal	1,680,000	1,750,000	1,750,000	1,750,000	1,835,000	1,925,000	2,025,000	0	0
990	Debt Service - Interest	443,950	376,750	376,750	376,750	289,250	197,500	101,250	0	0
990	Debt Service - Paying Agent Fees	500	500	500	500	500	500	500	0	0
VITAL STREETS Total Expenditures		***10,409,727***	***12,081,357***	***12,081,357***	***12,164,327***	***13,723,044***	***14,048,956***	***14,637,874***	***14,916,032***	***15,406,376***
VITAL STREETS NET INCOME (LOSS)		**3,160,572**	**207,907**	**207,907**	**1,840,024**	**166,808**	**727,762**	**407,617**	**444,627**	**351,205**
Beginning Fund Balance		1,563	3,162,135	3,162,135	3,162,135	5,002,159	5,168,967	5,896,729	6,304,346	6,748,973
Contingency Reserve		0	0	0	0	0	0	0	0	0
Ending Fund Balance		**3,162,135**	**3,370,042**	**3,370,042**	**5,002,159**	**5,168,967**	**5,896,729**	**6,304,346**	**6,748,973**	**7,100,178**
Reserve Targets:										
Assigned to Operations - 15% of Total Spending		1,561,459	1,812,204	1,812,204	1,824,649	2,058,457	2,107,343	2,195,681	2,237,405	2,310,956
Unassigned Fund Balance		1,600,676	1,557,838	1,557,838	3,177,510	3,110,510	3,789,386	4,108,665	4,511,568	4,789,222
Total		3,162,135	3,370,042	3,370,042	5,002,159	5,168,967	5,896,729	6,304,346	6,748,973	7,100,178
Unassigned FB as a % of Total Expenditures		15.4%	12.9%	12.9%	26.1%	22.7%	27.0%	28.1%	30.2%	31.1%

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

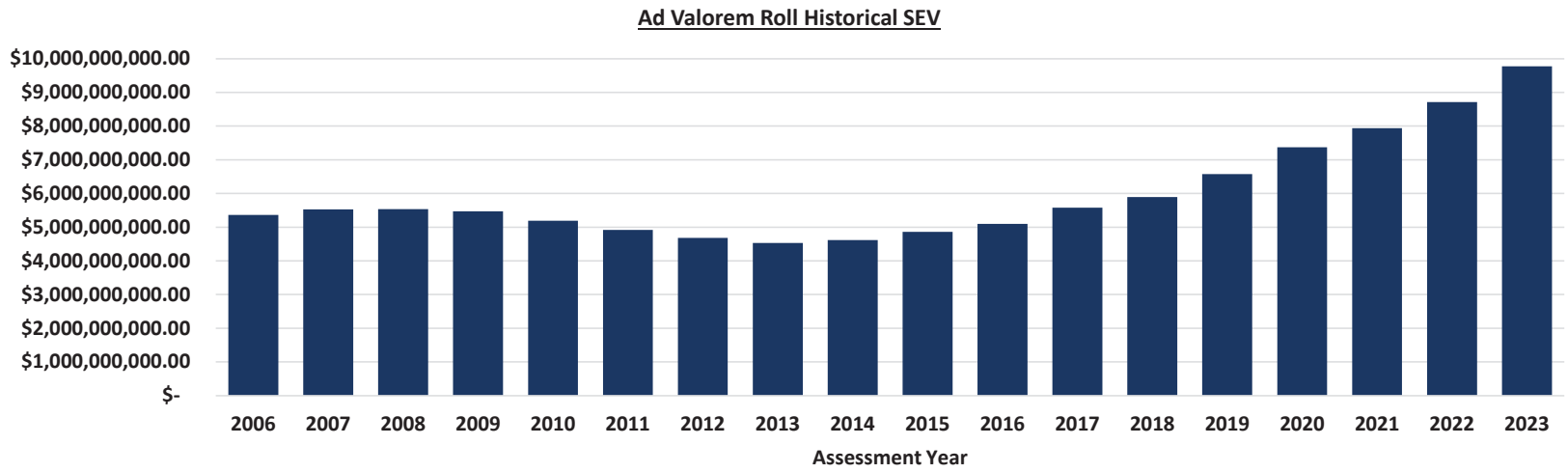
Expenditures

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

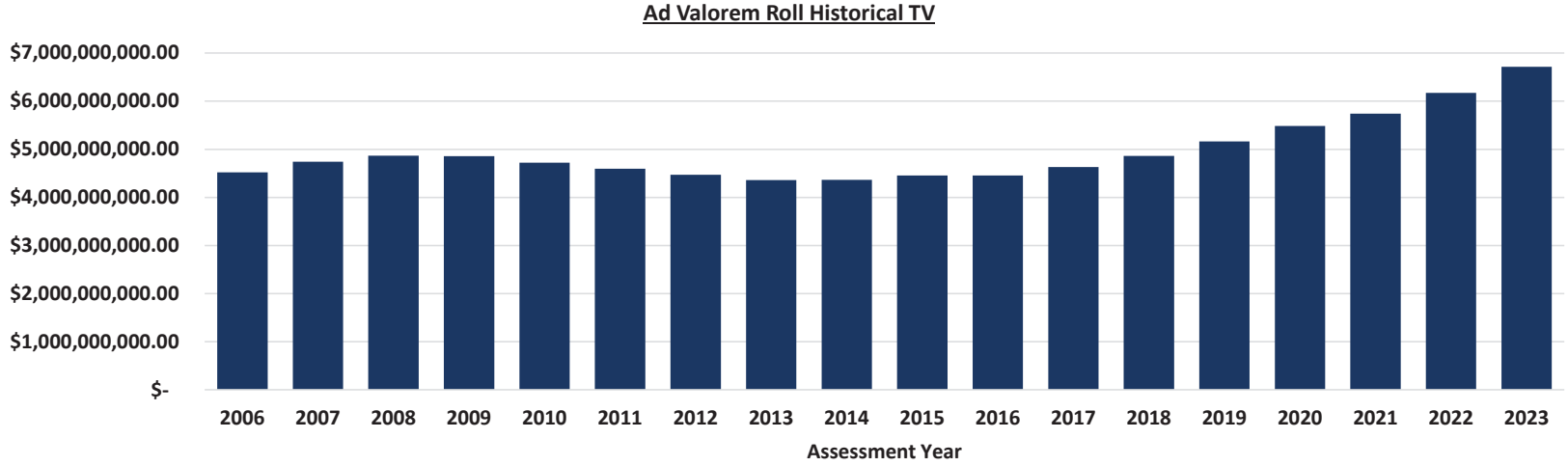
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY2022 Actual	FY2023 Target	FY2023 Actual	FY2024 Target
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 online personal property filing using TaxScribe application in replacement of BS&A e-filing system.	GE.05 – Leverage technology systems to support secure data collection and storage, performance management, decision making, internal communications and data sharing with the community.	Percentage of businesses using e-filing.	Annual	12.9%	--	11.7%	50%

Report of State Equalized Value for the City of Grand Rapids



Report of Taxable Value for the City of Grand Rapids



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.

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Assessor (257)						
1010 - General Fund Operating						
701 - Personnel Services	1,813,124	1,829,307	1,961,892	2,041,331	2,113,626	2,198,045
751 - Supplies	21,220	22,950	23,475	24,000	24,525	24,500
800 - Other Services and Charges	513,578	567,884	578,675	557,538	578,724	587,109
970 - Capital Outlays	12,350	109,350	11,400	11,400	12,350	11,400
Total For Expenditures	**2,360,272**	**2,529,491**	**2,575,442**	**2,634,269**	**2,729,225**	**2,821,054**
Total For Assessor	**2,360,272**	**2,529,491**	**2,575,442**	**2,634,269**	**2,729,225**	**2,821,054**

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)	2022	2023		2024
				Actual	Target	Estimate	Target
Require and provide meaningful professional development for all DOL employees	GE.O3 Retain high performing employees	# of staff attending PD	Annual	12	18		18
Implement new FOIA technology to improve internal efficiency and external access	GE.O5 Leverage Technology	Yes/No	Annual	Yes	N/A		
Develop helpful trainings for City Employees	GE.O3 High performing employees	2 new trainings	Annual	2	2		3
Recruit diverse law school students for paid internships within the DOL	GE.O6 Culture of Innovation	4 interns	Annual	N/A	N/A		4

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Attorney (266)						
1010 - General Fund Operating						
701 - Personnel Services	2,853,888	3,009,142	3,199,369	3,353,679	3,449,447	3,562,084
751 - Supplies	57,250	55,750	55,750	55,750	55,750	55,750
800 - Other Services and Charges	352,443	362,928	372,432	383,499	394,577	404,508
970 - Capital Outlays	14,500	14,500	14,500	14,500	14,500	14,500
Total For Expenditures	3,278,081	3,442,320	3,642,051	3,807,428	3,914,274	4,036,842
Total For Attorney	3,278,081	3,442,320	3,642,051	3,807,428	3,914,274	4,036,842

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 FY2024, there is a continued concentration in the Voter Registration/Elections Division as we prepare staff, election workers, and the community for the 2024 Presidential Primary, State Primary and General Elections. In FY2023, two elections were held. 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. The approval of Proposal 2 of 2022 will add more election protections in the Michigan Constitution. The biggest impact and fiscally unknown is the addition of 9 days of early voting. The Clerk's Office is awaiting implementation legislation.

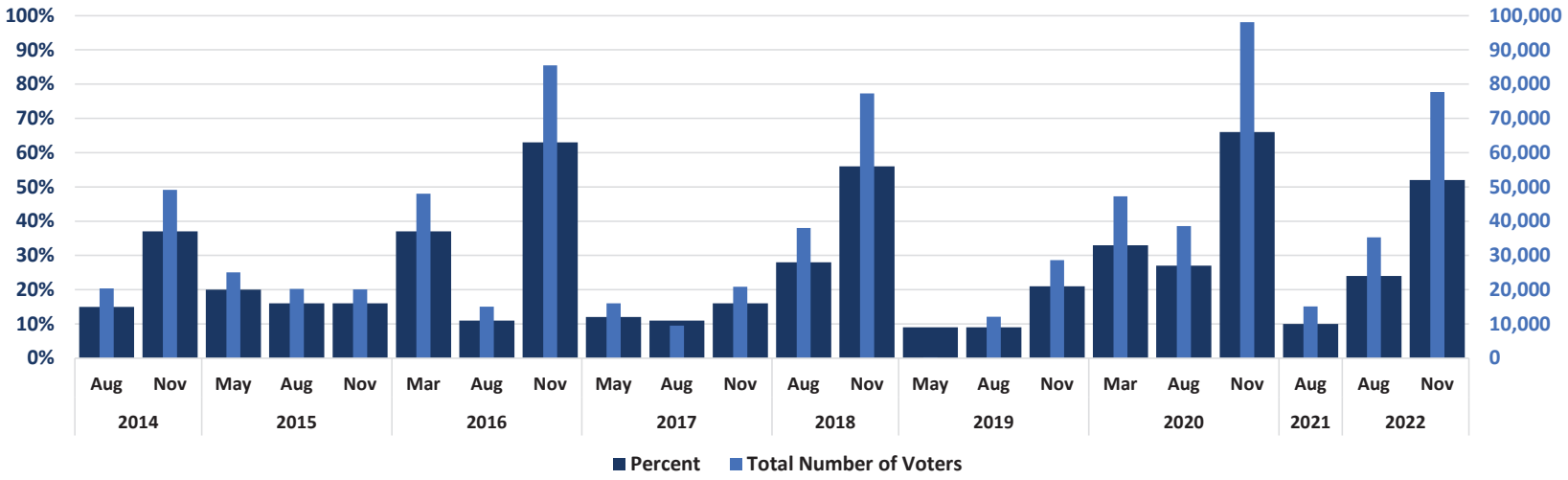
There has been a renewed interest in Passport services after services were halted due to COVID-19 and people are beginning to travel again. The Business Licensing and Boards and Commission operations will undergo a mixture of policy enhancements in an effort to provide more information to the public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

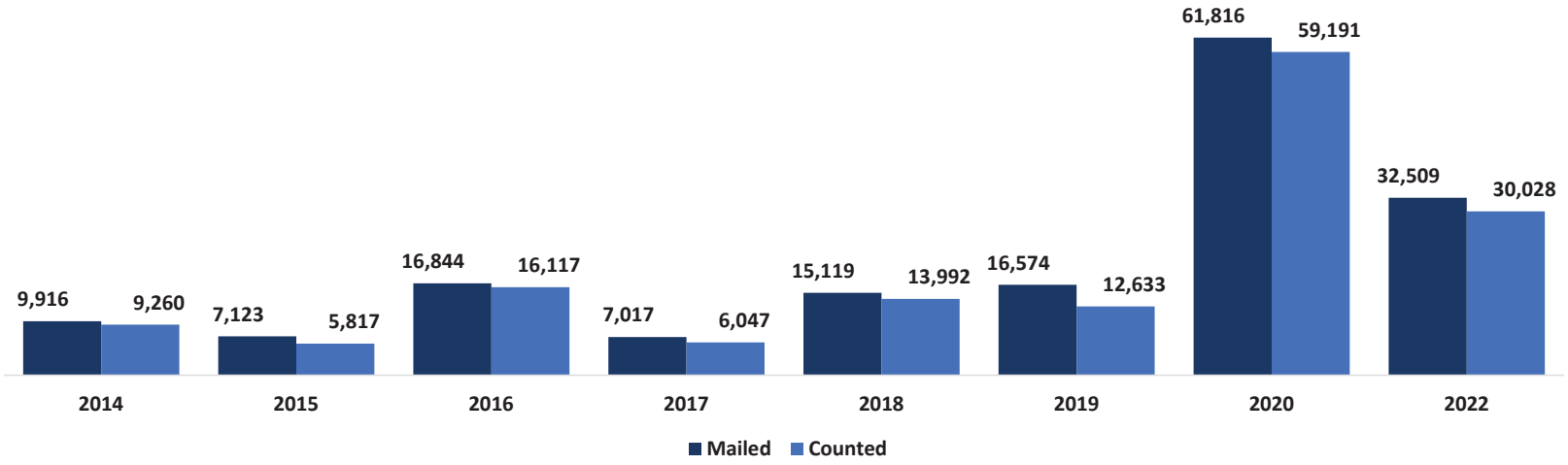
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 Goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022	2023		2024
				Actual	Target	Actual	Target
Goal #1 Recruit Bilingual Election Workers	GE1 Embed Equity	# Recruited	Election	NA	26	36	26
Goal #2 Election Communications Plan	ECC1 Enhance Communications	People Reached	Election	NA	>612,823	250,707	NA
Goal # 3 Tabulation of Absentee Ballots	GE 5 Leverage Technology	Tabulation of Ballots	Election	16 hours	16 hours	22 hours	16 hours

Voter Turnout



Absentee Ballots Mailed and Counted



Clerk's Office uses Voter Turnout and Absentee Ballots Mailed/Counter 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
Statement Of Operations

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Clerk (215)						
1010 - General Fund Operating						
701 - Personnel Services	1,571,398	1,642,986	1,726,251	1,610,641	1,823,433	1,860,669
751 - Supplies	93,200	68,700	96,200	53,700	96,200	68,700
800 - Other Services and Charges	987,703	991,385	1,121,088	835,274	1,175,561	1,030,883
970 - Capital Outlays	10,000	12,000	12,000	12,000	32,000	12,000
Total For Expenditures	**2,662,301**	**2,715,071**	**2,955,539**	**2,511,615**	**3,127,194**	**2,972,252**
Total For Clerk	**2,662,301**	**2,715,071**	**2,955,539**	**2,511,615**	**3,127,194**	**2,972,252**

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.

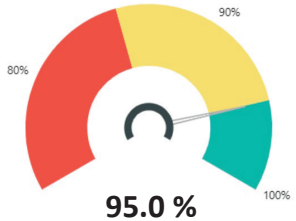
Housing Appeal Board
The Housing Appeal Board (HAB) is a quasi-judicial body that acts on appeals filed by property owners who received enforcement action on their property. The Code Compliance Department provides staff support to this nine-member body that convenes a monthly hearing in which owners can appear to present their case.

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)	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Goal #1: At least 95% of occupied rental dwellings are certified.	EPA.O4 Ensure all residents have safe, stable, and permanent housing.	% of occupied rental dwellings certified	Annually	95%	95%	95%	95%
Goal #2: Less than 70 days between monitoring inspections for blight properties.	EPA.O4 Ensure all residents have safe, stable, and permanent housing.	days between monitoring inspections	Annually	47 days	<50 days	43 days	<50 days
Goal #3: At least 80% on-time response rate for inspection requests.	EPA.O4 Ensure all residents have safe, stable, and permanent housing.	% on-time response for inspection requests	Quarterly	74%	80%	68%	80%
Goal #4: Amend the Property Maintenance Code and develop enforcement processes to require lead dust clearances for rental property certifications of buildings constructed before 1978.	HE.O5 Collaborate with and support partners working to reduce health disparities and the resulting undesired outcomes.	Implement changes to Rental Property Certification Program	Annually	n/a	Code Amended	n/a	Implementation

Goal 1: >95% Occupied Rental Dwellings Certified

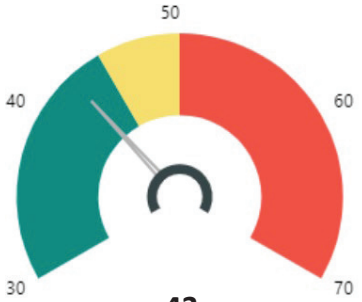


95.0 %

Status	Multi-family	Single-Family	Two-Family	TOTAL
Certified	20,681	7,570	8,924	**37,175**
Not Certified	591	729	622	**1,942**
TOTAL	**21,272**	**8,299**	**9,546**	**39,117**

*Data as of 1/12/2023

Goal 2: <50 Days Between Monitoring Inspections for Blight Properties



43

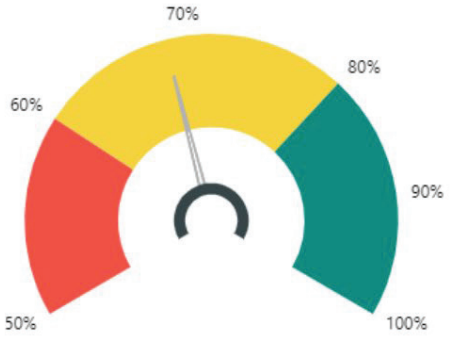
*Data as of 1/17/2023

Goal 3: >80% On-Time Response for Inspection Requests

Housing/Zoning



87 %



68 %

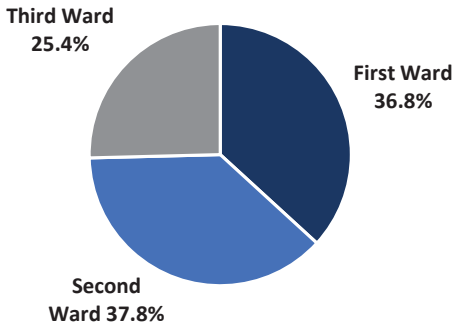
Nuisance



65 %

*Data as of 1/17/2023

Goal 4: Amend the Property Maintenance Code and develop enforcement processes to require lead dust clearances for rental property certifications of buildings constructed before 1978



Pre-1978 Rental Properties

Type	Multi-Family		Single-Family		Two-Family		Total	
Ward	Dwellings	Buildings	Dwellings	Buildings	Dwellings	Buildings	Dwellings	Buildings
First	4,056	468	3,271	3,271	4,152	2,076	**11,479**	**5,815**
Second	6,245	793	2,574	2,574	2,964	1,482	**11,783**	**4,849**
Third	3,379	345	2,371	2,371	2,170	1,085	**7,920**	**3,801**
Total	**13,680**	**1,606**	**8,216**	**8,216**	**9,286**	**4,643**	**31,182**	**14,465**

*Data as of 1/17/2023

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Code Compliance (733)						
1010 - General Fund Operating						
701 - Personnel Services	2,875,317	3,000,173	3,177,294	3,321,633	3,447,004	3,583,131
751 - Supplies	32,000	32,000	32,000	32,000	32,000	32,000
800 - Other Services and Charges	642,576	622,584	643,659	665,986	687,075	703,239
970 - Capital Outlays	5,000	5,000	5,000	5,000	5,000	5,000
995 - Other Financing	500,000	500,000	500,000	500,000	500,000	500,000
Total For Expenditures	**4,054,893**	**4,159,757**	**4,357,953**	**4,524,619**	**4,671,079**	**4,823,370**
2260 - Refuse Collection						
701 - Personnel Services	383,110	407,404	428,398	446,288	462,518	480,707
800 - Other Services and Charges	144,674	144,829	146,492	147,796	149,203	150,584
Total For Expenditures	**527,784**	**552,233**	**574,890**	**594,084**	**611,721**	**631,291**
Total For Code Compliance	**4,582,677**	**4,711,990**	**4,932,843**	**5,118,703**	**5,282,800**	**5,454,661**

DEPARTMENT # 267 - 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.

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

Revenue Sources

The activity of the Communications Department is solely funded within the City's General Fund (1010). Currently, the Department does not have specific revenue sources of its own. Therefore, activity of the Department is funded by primary General Fund sources of revenue (i.e., income and property taxes).

Expenditures

A majority (76%) of the expenditures within the Communications Department cover the cost of full-time personnel who are dedicated toward advancing the goals of the Department and the City-wide Strategic Plan. Other expenditures include printing costs associated with City publications such as "We Are GR", advertising & promotional costs, and contractual & administrative costs such contract-employee and office space expenditures.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	FY2022 Actual	FY2023		FY2024 Target
					Target	Estimate	
Survey community for their perception of City services, events, programs, and facilities	ECC-03	Percent of Residents that Rate the Quality of Public Information Services Provided by the City of Grand Rapids as Excellent or Good	Biannually	64%	Not measured in FY	Not measured in FY	66%
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	66%	Not measured in FY	Not measured in FY	66%

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Communications (267)						
1010 - General Fund Operating						
701 - Personnel Services	790,892	840,394	881,459	915,085	944,792	980,764
751 - Supplies	600	2,754	2,754	2,754	2,754	2,754
800 - Other Services and Charges	195,287	256,004	259,495	263,228	267,024	270,061
970 - Capital Outlays	2,500	10,500	2,500	2,500	2,500	2,500
Total For Expenditures	**989,279**	**1,109,652**	**1,146,208**	**1,183,567**	**1,217,070**	**1,256,079**
Total For Communications	**989,279**	**1,109,652**	**1,146,208**	**1,183,567**	**1,217,070**	**1,256,079**

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 are also responsible for implementation and oversight of the indigent defense system within the 61st District Court.

Grants Management

The Grants Management Office plans, allocates, administers, and monitors federal, state and philanthropic grant funds for housing and community development activities. Fund sources include, but are not limited to, the Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME), Emergency Solutions Grants (ESG), Justice Assistance Grant (JAG), Lead Hazard Control Grant, Michigan Indigent Defense Commission (MIDC), and CHIP Lead Grant.

Housing Rehabilitation

The Housing Rehabilitation Office facilitates housing rehabilitation projects for owner- and tenant-occupied housing. Projects include emergency repairs of roofs and furnaces, major interior, and exterior improvements, lead based paint remediation, and improvements that address health issues such as asthma. Housing Rehabilitation Specialists assist property owners by identifying needed repairs, developing specifications, preparing, and receiving contractor bids, and monitoring contractor progress and quality.

Reduction of Child Lead Exposure

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

Accounting and Technology
Grants administration for federal, state, and philanthropic grant funds requires significant financial oversight. Our Accounting and Technology Office manages the Department's fiscal resources and ongoing required financial reporting. Staff also manages the loan portfolio for housing rehabilitation programs; operates the Homebuyer Assistance Fund program; and supports development and maintenance of technological solutions Department wide.

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.

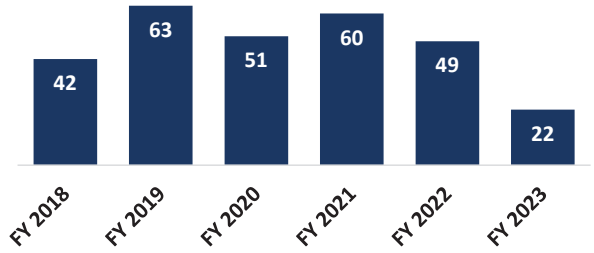
Michigan Indigent Defense Compliance
The Community Development Department is responsible for ensuring compliance with Michigan Indigent Defense Commission standards adopted by the Michigan legislature. Our Indigent Defense Coordinator ensures indigent criminal defendants in the 61st District Court obtain 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)	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
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 homes made lead safe	Annually	49	60	50	60
Goal #2: Increase the number of affordable housing units.	EPA.O4 Ensure all residents have safe, stable, and permanent housing.	number of new dwelling units in total and affordable	Annually	107 (92)	76 (70)	115 (100)	225 (215)
Goal #3: Increase the number of homes receiving home repair services through the City Housing Rehabilitation Program (CDBG).	EPA.O4 Ensure all residents have safe, stable, and permanent housing.	number of homes receiving home repair services	Annually	57	45	45	45
Goal #4: Invest in services to assist households to exit homelessness and achieve housing stability.	EPA.O4 Ensure all residents have safe, stable, and permanent housing.	number of persons experiencing homelessness or at risk of homelessness that became stably housed through programs supported by City investments	Annually	437	452	452	425

Goal 1: Increase the number of housing units where identified lead hazards are controlled and cleared

Dwelling Units with Final Clearance by Fiscal Year



City	Units
COMSTOCK PARK	1
GRAND RAPIDS	276
GRANDVILLE	1
KENTWOOD	1
SPARTA	1
WALKER	2
WYOMING	5
Total	**287**

*Lead clearances between 7/1/2017 and 1/11/2023. An additional 24 projects are under contract or awaiting construction bids.

Goal 2: Increase the number of affordable housing units

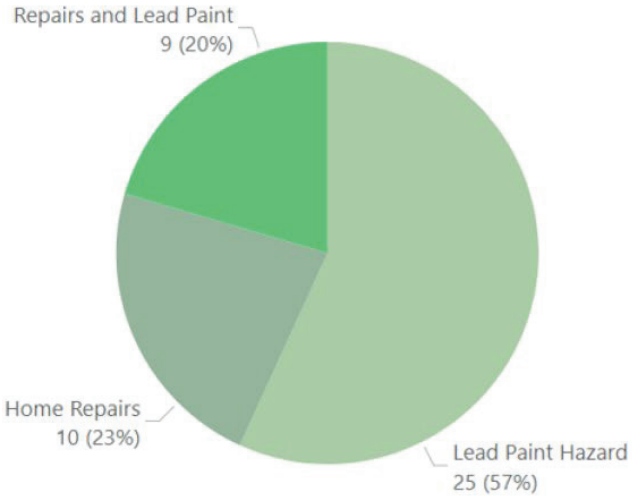
		Affordable Units
FY 2022	**Completed**	92
FY 2023	**Completed**	95
	In Process	911

*Data as of 1/17/2023

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



Construction Underway



Projects

44

Construction Funds Reserved

Source	Amount Reserved
CDBG	$414,770
CHIP	$200,000
DTE Program Income	$6,900
Healthy Homes	$105,825
LHC	$499,569
MI-HOPE	$10,000
PASS	$2,497
Total	**$1,254,947**

*Data as of 1/11/2023

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Community Development Services (694)						
1010 - General Fund Operating						
701 - Personnel Services	320,084	401,485	428,155	457,380	484,785	507,372
751 - Supplies	8,000	7,600	5,000	5,000	5,000	5,000
800 - Other Services and Charges	113,588	117,496	119,496	121,496	123,496	125,496
970 - Capital Outlays	0	3,000	0	0	0	0
Total For Expenditures	**441,672**	**529,581**	**552,651**	**583,876**	**613,281**	**637,868**
2730 - Other Grants						
701 - Personnel Services	0	9,900	10,283	10,656	10,920	11,280
751 - Supplies	0	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	143,884	150,685	150,302	149,929	149,665	149,305
970 - Capital Outlays	0	0	0	0	0	0
Total For Expenditures	**143,884**	**162,585**	**162,585**	**162,585**	**162,585**	**162,585**
2733 - Community Development Program						
701 - Personnel Services	1,243,545	983,883	1,038,039	1,079,069	1,115,880	1,159,499
751 - Supplies	28,254	27,000	27,000	27,000	27,000	27,000
800 - Other Services and Charges	2,931,007	2,952,623	2,968,113	2,971,523	2,975,583	2,979,920
970 - Capital Outlays	5,000	5,000	5,000	5,000	5,000	5,000
995 - Other Financing	968,936	942,695	942,695	942,695	942,695	942,695
Total For Expenditures	**5,176,742**	**4,911,201**	**4,980,847**	**5,025,287**	**5,066,158**	**5,114,114**

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	**ADOPTED 2023**	**PROPOSED 2024**	**FORECAST 2025**	**FORECAST 2026**	**FORECAST 2027**	**FORECAST 2028**
2734 - Home Investment Partnership Program						
701 - Personnel Services	110,499	126,586	136,676	143,320	147,120	151,740
751 - Supplies	2,000	1,584	2,000	2,000	2,000	2,000
800 - Other Services and Charges	1,491,718	1,628,108	1,309,341	1,309,341	1,309,341	1,309,341
Total For Expenditures	**1,604,217**	**1,756,278**	**1,448,017**	**1,454,661**	**1,458,461**	**1,463,081**
2840 - Opioid Settlement Fund						
701 - Personnel Services	0	58,332	62,412	66,840	71,364	73,680
Total For Expenditures	**0**	**58,332**	**62,412**	**66,840**	**71,364**	**73,680**
Total For Community Development	**7,366,515**	**7,417,977**	**7,206,512**	**7,293,249**	**7,371,849**	**7,451,328**

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 and use of public funds and serves as the City's accounting office and supervises the quality of accounting and financial reporting throughout the City. The Department's functional areas of responsibilities include Accounting, Internal Audit, Payroll and Accounts Payable.

Our mission is to provide high quality, efficient services to the citizens of Grand Rapids as well as within the City government while ensuring the integrity of the systems in which the City operates.

Significant activities in the Office of the City Comptroller include:

- Auditing City services and processes
- Overseeing the City's independent audit and preparation of Annual Comprehensive Financial Report
- Publishing the Citizen's Guide to the City's Finances in English and Spanish
- Processing payroll and related taxes
- Processing payments to vendors, including payment for debt obligations
- Review of all federal and state grants and preparation of the Schedule of Expenditures of Federal Awards required by Uniform Guidance
- Maintain City's fixed asset schedule, which includes buildings, roads and infrastructure, in accordance with accounting principles generally accepted in the United States of America

Revenue Sources – The Comptroller Department operates within the City's General Operating Fund. The Department generates a very small amount or 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.

FY 24 Budget – For the first time in over 5 years, the department will be at full personnel capacity. Personnel costs are up from prior year due to higher step placement for internal auditor and financial systems analyst. Other modifications were made within object codes to align with department use without increasing the overall budget appropriations.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022 Actual	2023 Target	2023 Estimate	2024 Target
Evolve our vendor payment services through transition to electronic payments (paperless)	GE 02 Strategy #3	Percentage of transition	Annual	½ top volume vendors and all new vendors	¾ top volume vendors and all new vendors	150 vendors transitioned in past year; over $90.2M in electronic payments made	Continue to transition top volume vendors and all new vendors
Increase distribution of Citizen's Guide & increase Comptroller page viewership	Not specifically identified	# of Guides printed # of clicks / downloads	Annual	# of page views increased 35% in 2021 over 2020	Double unique page views from FY 20 baseline	# of page views increased 55% from FY 20 baseline	Double unique page views from FY 20 baseline
Complete Annual Comprehensive Financial Report (ACFR) by December 31st 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 24 filing deadlines timely

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Comptroller (191)						
1010 - General Fund Operating						
701 - Personnel Services	1,832,351	1,977,805	2,083,615	2,190,000	2,271,387	2,353,839
751 - Supplies	31,257	31,257	31,257	31,257	31,257	31,257
800 - Other Services and Charges	962,472	1,004,665	1,033,430	1,062,653	1,094,038	1,127,334
970 - Capital Outlays	0	9,000	17,000	9,000	9,000	9,000
Total For Expenditures	**2,826,080**	**3,022,727**	**3,165,302**	**3,292,910**	**3,405,682**	**3,521,430**
Total For Comptroller	**2,826,080**	**3,022,727**	**3,165,302**	**3,292,910**	**3,405,682**	**3,521,430**

DEPARTMENT # 268 – 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 utility emergency dispatch and inspection scheduling. We analyze complex issues and escalate those that require special handling through the management team. We use customer feedback to recommend efficiencies and process improvements to our partner departments. We continue to be focused on the strategic plan values and priorities of innovation and collaboration with partner departments that find ways to enhance service delivery opportunities for our customers.

311 Customer Service continues to focus on equitable service delivery to our diverse customers. We are now offering a courtesy call-back feature for customers who may experience a longer wait time. This feature allows a customer to request a call back from us when it is their turn for service. We are exploring ways our recently upgraded Customer Relationship Management software (CRM) can enhance service delivery by expanding omni-channel service methods like an online knowledgebase and chat feature.

The department budget for Fiscal Year 24 is a continuation budget with very few changes from the prior year. We plan to focus on maintaining costs levels while exploring ways to enhance and expand service offerings.

Revenue Sources

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

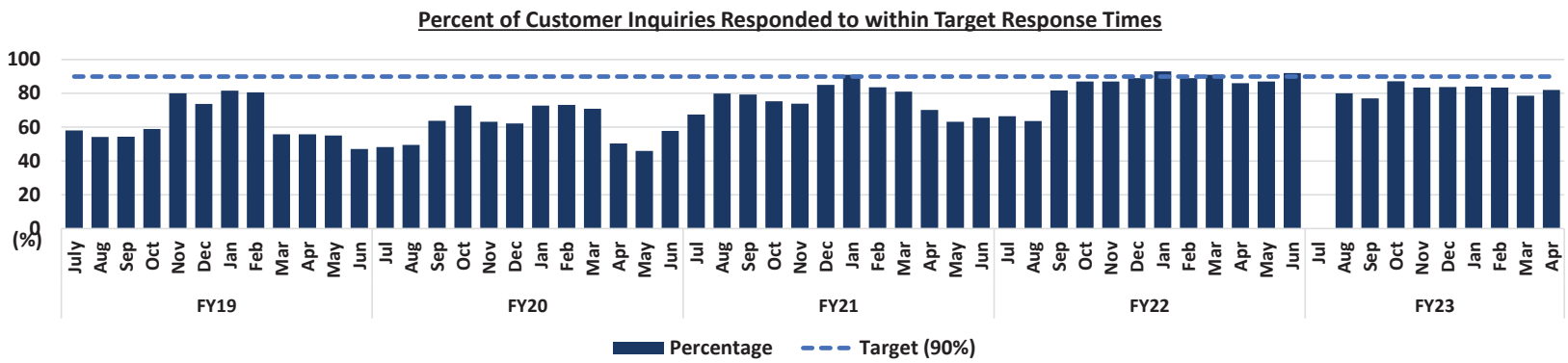
Expenditures

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

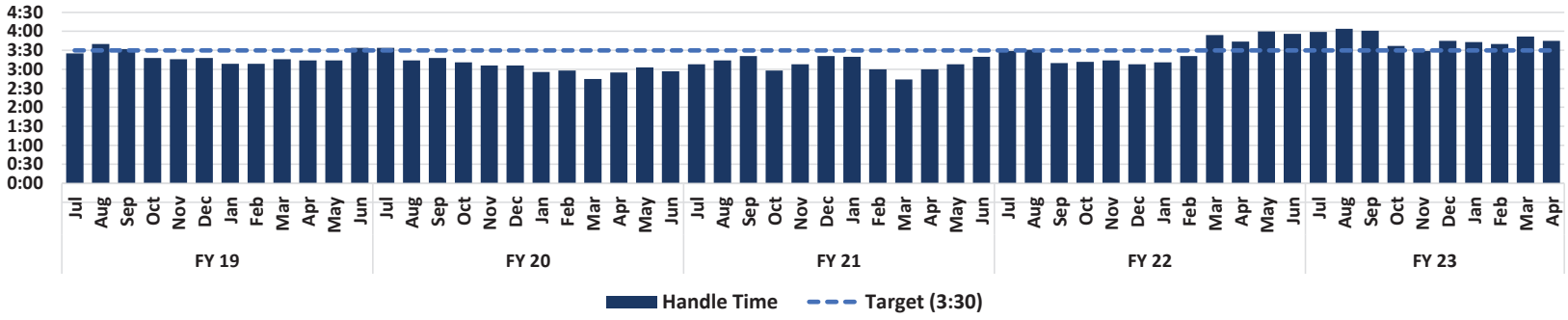
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	FY 2022 Actual	FY 2023		FY 2024 Target
					Target	Estimate	
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	83%	90%	80%	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	03:48	03:30	03:30	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	06:00	00:30	02:00	00:30

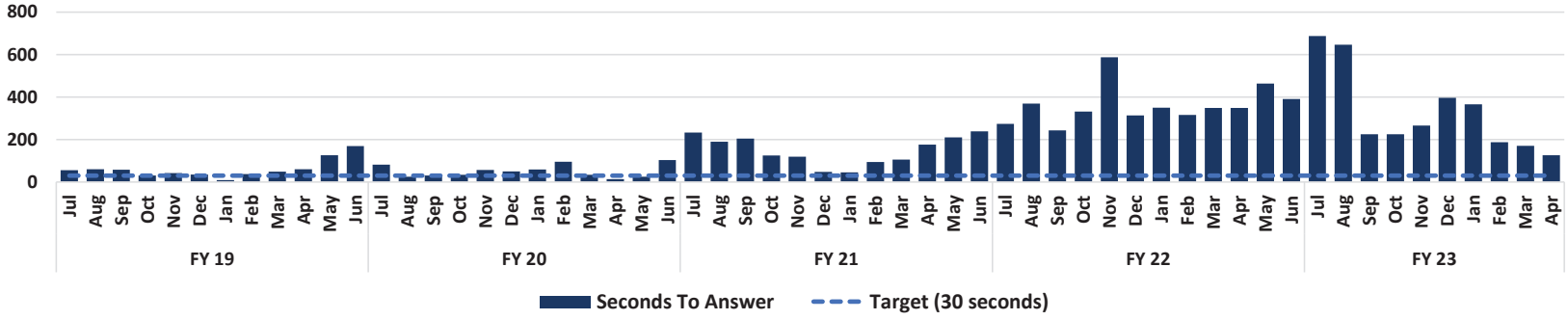
Goal 1: Meet target external customer response times



Goal 2: Increase customer satisfaction by reducing interaction handle times



Goal 3: Increase customer satisfaction by reducing customer wait times



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
311 Customer Service (268)						
1010 - General Fund Operating						
701 - Personnel Services	137,664	144,108	153,780	164,688	175,780	181,416
751 - Supplies	11,000	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	46,650
Total For Expenditures	**195,314**	**201,758**	**211,430**	**222,338**	**233,430**	**239,066**
6110 - Customer Service						
701 - Personnel Services	1,224,760	1,230,379	1,296,991	1,362,115	1,424,859	1,493,681
751 - Supplies	4,750	14,542	14,542	14,542	14,542	14,542
800 - Other Services and Charges	490,410	507,282	535,497	546,367	556,905	567,081
970 - Capital Outlays	9,792	0	0	0	0	0
Total For Expenditures	**1,729,712**	**1,752,203**	**1,847,030**	**1,923,024**	**1,996,306**	**2,075,304**
Total For 311 Customer Service	**1,925,026**	**1,953,961**	**2,058,460**	**2,145,362**	**2,229,736**	**2,314,370**

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 policies. Finally, the DDCE Community Engagement team educates the residents of Grand Rapids on the public infrastructure improvements taking place in their neighborhoods. They receive feedback and coordinate that feedback with the respective project team members.

DDCE is comprised of 42 full-time City staff members who work out of the City's 1120 Monroe Ave facility. In addition to the full-time staff, we employ 7 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 and inspection fees for the 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 has a hybrid revenue system. The Planning Department has a cost-recovery model for several of its services, including application and inspection fees. The Community Engagement division of the Planning Department operates through a charge-back model for work performed on behalf of partner departments. Additionally, as some of the Planning Department services are performed for the general good of the City, a portion of the Planning Department budget is supported by the General Operating fund.

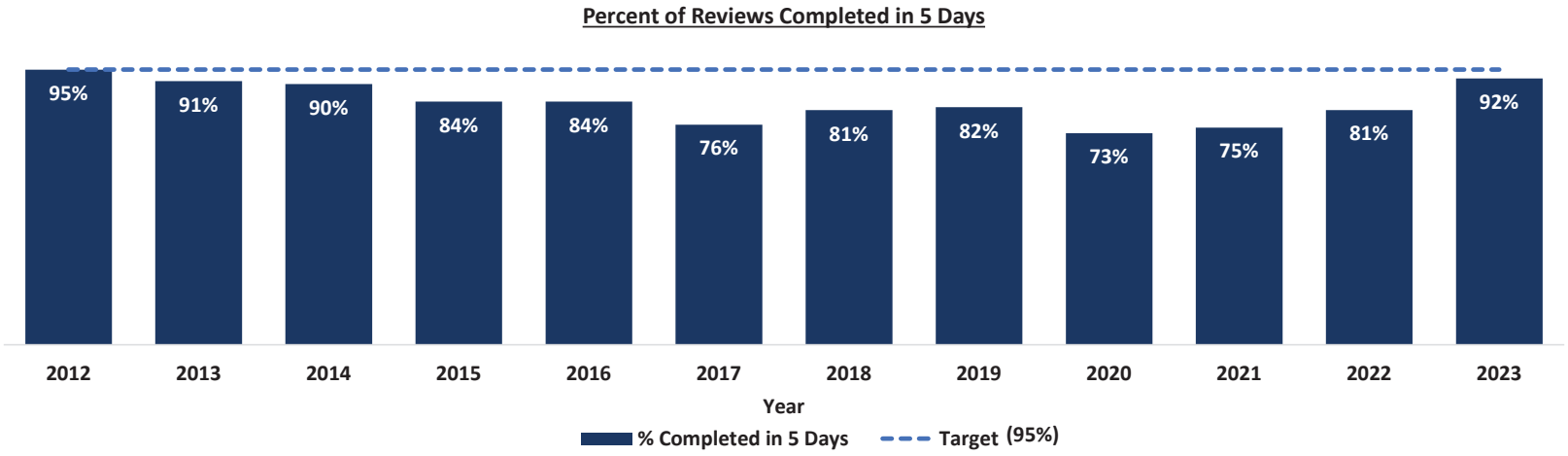
Expenditures

The majority of the DDCE expenditures cover personnel costs (78%). The remainder of the expenses for the DDCE department cover the facilities, technology, and equipment used by the team to perform their services.

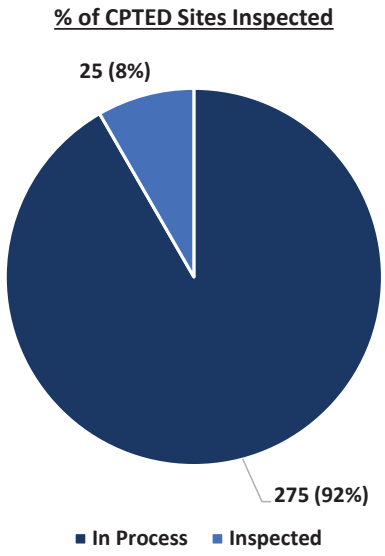
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022 Actual	2023 Target	2023 Actual	2024 Target
Goal #1: Process plan 95% of all plan reviews within 5 business days through FY 2023	Economic Prosperity and Affordability – Strategy 2.3.3	% of application reviews completed in 5 days	Monthly	81%	5 Days	92%	95%
Goal #2: Inspect all CPTED sites by end of FY 2024	Aligned to Safe Community – Strategy 4.9.3	Number of sites inspected	Monthly	0	8%	50%	100%
Goal #3: Six Planners and one Ombudsperson to each attend a community meeting per month	Engaged and Connected Community – Strategy 2.3.3	Number of meetings attended	Monthly	N/A	48	84	84
Goal #4: Further the goals of the Housing Needs Report, including the creation of new housing units	Economic Prosperity and Affordability -Strategy 2.4.1	Total number of housing units	Quarterly	587	4,500	1,323	7,000

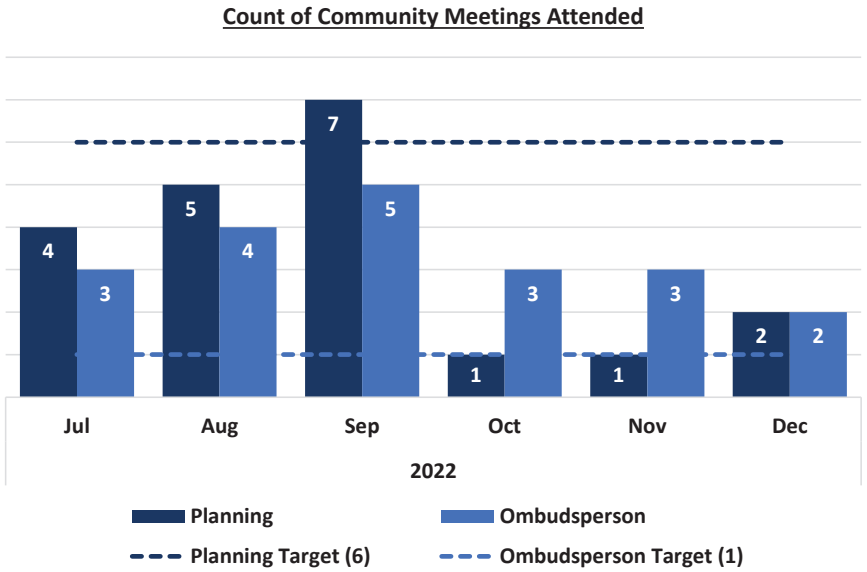
Goal 1: Process 95% of all plan reviews within 5 business days through FY 2024



Goal 2: Inspect all CPTED sites by end of FY 2024



Goal 3: Six Planners and one Ombudsperson to each attend a community meeting per month



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Planning (701)						
1010 - General Fund Operating						
701 - Personnel Services	1,694,644	1,788,113	1,877,485	1,952,881	2,018,591	2,093,982
751 - Supplies	28,000	29,000	29,500	30,000	30,500	31,000
800 - Other Services and Charges	451,019	467,463	486,875	503,176	520,523	534,371
970 - Capital Outlays	9,400	9,400	10,200	11,200	9,200	10,200
995 - Other Financing	4,798	4,833	5,075	5,329	5,595	5,875
Total For Expenditures	**2,187,861**	**2,298,809**	**2,409,135**	**2,502,586**	**2,584,409**	**2,675,428**
Total For Planning	**2,187,861**	**2,298,809**	**2,409,135**	**2,502,586**	**2,584,409**	**2,675,428**

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Building Inspections (703)						
2490 - Building Inspections						
701 - Personnel Services	3,846,864	4,129,270	4,341,659	4,512,038	4,654,405	4,809,172
751 - Supplies	50,800	50,800	50,800	50,800	50,800	50,800
800 - Other Services and Charges	1,509,562	1,380,558	1,397,224	1,442,439	1,483,909	1,515,614
970 - Capital Outlays	16,500	13,500	13,500	13,500	13,500	13,500
995 - Other Financing	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	**5,428,726**	**5,579,128**	**5,808,183**	**6,023,777**	**6,207,614**	**6,394,086**
Total For Building Inspections	**5,428,726**	**5,579,128**	**5,808,183**	**6,023,777**	**6,207,614**	**6,394,086**

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 (ECC) 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 the Grand Rapids Police Department, the Grand Rapids Fire Department, and the Grand Valley State University Police Department. The communications center manages installation, maintenance, and upfitting of radio equipment for GRPD vehicles, and assists with implementation of Computer Aided Dispatch (CAD) and other technology used in GRPD vehicles. The Grand Rapids Police Emergency Communications Center serves as the backup center for the Kent County Communications Center, and provides dispatch staffing and support for the Emergency Operations Center housed at GRPD Headquarters.

The communications center interacts with GRPD, GRFD, City and County Emergency Management Personnel, City Department personnel, and Kent County Communications personnel to plan, coordinate and support communications between public service agencies in incidents involving GRPD or GRFD. The communications center 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. In 2022, the communications center rolled out Text to 9-1-1 service to Grand Rapids residents. RapidSOS was also deployed in the PSAP. This technology has many benefits, the greatest of which is a significant improvement in the ability to locate callers unable to provide their own location. The Communications Center also underwent an IT assessment to evaluate communications center technology, examine IT administration and maintenance, and provide recommendations and guidance for future IT improvements.

In 2023, the communications center plans a software and hardware upgrade to Computer Aided Dispatch (CAD) and 9-1-1 phone systems. These upgrades will add monitoring services which will significantly improve the department's cybersecurity posture and promote stability of service delivery to the public and to responders.

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 the 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.

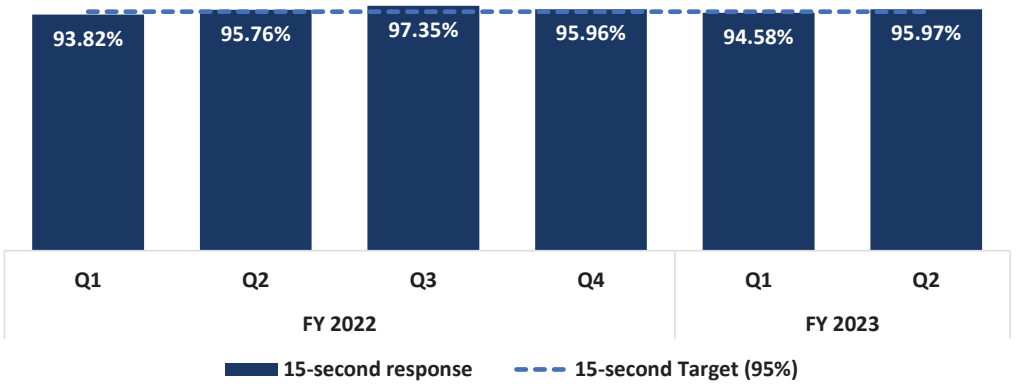
Expenditures
Payroll costs account for approximately 93 percent of expenditures. Other budget expenditures include supplies, maintenance, equipment, software, training, and personnel-related costs necessary to provide prompt answer times to the public and to support GRPD and GRFD in meeting service and 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

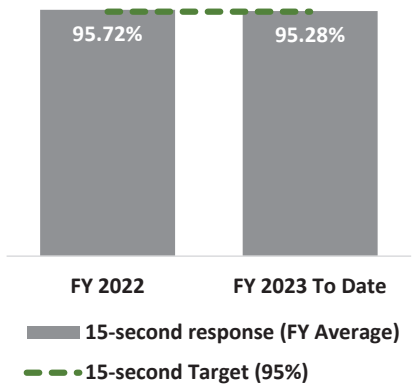
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY2022	FY2023		FY2024
				Actual	Target	Estimate	Target
Goal #1: Answer 95% of 9-1-1 calls within 15 seconds, according to requirements of the PSAP agreement with KCDA	EC.01—Enhance Communication with the Public	Phone System Report	Monthly	95.62%	95%	95.03%	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	99.56%	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	90.47%	86.5%	90.54%	90.5%
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	2:07	1:30	2:23	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%	100%	100%

Goal 1: Answer 95% of 9-1-1 calls within 15 seconds, according to requirements of the PSAP agreement with KCDA

Percent for 911 Call Answering (15-second Time Threshold): By FY Quarter

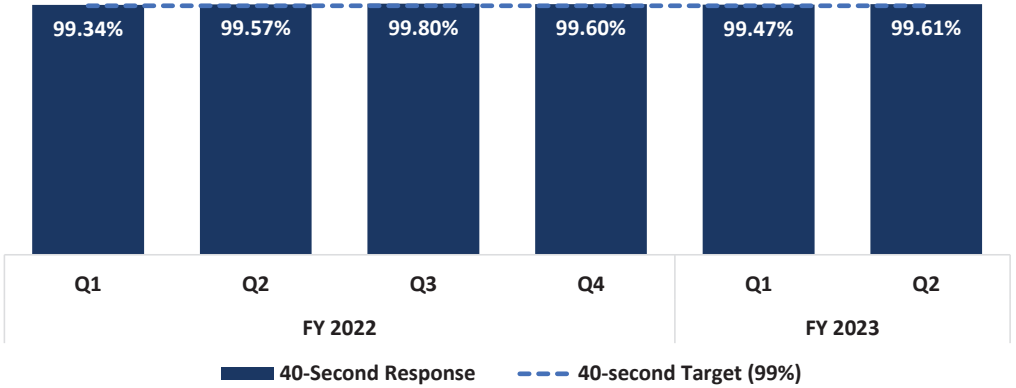


By FY Average

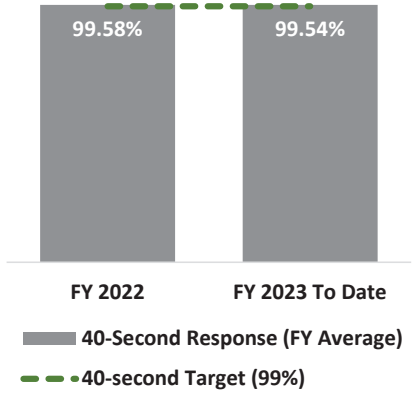


Goal 2: Answer 99% of 9-1-1 calls within 40 seconds, according to requirements of the PSAP agreement with KCDA

Percent for 911 Call Answering (40-secondTime Threshold): By FY Quarter



By FY Average



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Dispatch (325)						
1010 - General Fund Operating						
701 - Personnel Services	5,905,108	6,032,344	6,296,008	6,526,388	6,734,488	6,995,250
751 - Supplies	20,375	20,375	35,986	37,066	38,178	39,323
800 - Other Services and Charges	393,280	461,136	469,797	482,738	500,053	516,415
970 - Capital Outlays	8,060	8,060	8,302	8,551	8,808	9,072
Total For Expenditures	**6,326,823**	**6,521,915**	**6,810,093**	**7,054,743**	**7,281,527**	**7,560,060**
Total For Dispatch	**6,326,823**	**6,521,915**	**6,810,093**	**7,054,743**	**7,281,527**	**7,560,060**

DEPARTMENT # 286 - 61st DISTRICT COURT

61st District Court

OVERVIEW

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

The 61st District Court is the local court division of the Michigan Trial Court system. The court has 74 employees, 2 grant funded employees, 6 judges, and 1 full time attorney magistrate. The 61st District Court handles matters that occur within the city limits of Grand Rapids. These include misdemeanor criminal cases, felony cases through preliminary examination, civil infraction tickets, general civil filings up to $25,000, small claims cases, landlord-tenant issues, and wedding ceremonies.

In 2022 the 61st District Court handled approximately 25,000 cases. The team includes the Probation Department, Clerk's Office, Work Crew, and Administration. The Probation Department includes Presentence Investigation and Supervision. The Clerk's Office teams includes: Case Initiation, Criminal, Civil, Window, Compliance/Warrants, and Judicial. Daily work involves, but is not limited to, case file processing, case management system data entry, mailings, scheduling and holding hearings, warrant and recall processing, initiating cases, and providing information regarding procedures, forms, and resources.

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

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.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022	2023		2024
				Actual	Target	Estimate	Target
Goal #1: Efficient processing of felony cases	GEO1S5	Percentage disposed within 28 days	Annually	76%	75%	90%	75%
Goal #2: Efficient processing of misdemeanor cases	GEO1S5	Percentage disposed within 126 days	Annually	90%	95%	90%	95%
Goal #3: Efficient processing of civil infraction tickets	GEO1S5	Percentage disposed within 84 days	Annually	86%	98%	85%	98%
Goal #4: Efficient processing of general civil cases	GEO1S5	Percentage disposed within 455 days	Annually	94%	98%	85%	98%
Goal #5: Efficient processing of landlord tenant cases	GEO1S5	Percentage disposed within 126 days	Annually	90%	95%	90%	95%

61st District Court Summary Analysis

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

Jury Management - Not Available			
Juror Yield	**2019**	**2022**	**Change**
Kent County	74	69	-5%
Comparison Group Average Rate	61	52	-9%
61st District Court			
Questioned in Voir Dire	203	270	67
Comparison Group Average Rate	121	52	-69

2022 Problem-Solving Court Recidivism Rates

D61 Grand Rapids Adult Hybrid Court

Data are measured three years after admission into your program since 2015.

Conviction Within 3 Years of Admission	New Conviction	New Alcohol or Drug Conviction	Number of Matched Pairs
All Program Participants	12%	5%	562
Matched Comparison Members	31%	25%	
Graduates Only	5%	3%	338
Matched Comparison Members	28%	25%	

Statewide Adult Hybrid Court

Data are measured three years after admission into the programs since 2015.

Conviction Within 3 Years of Admission	New Conviction	New Alcohol or Drug Conviction	Number of Matched Pairs
All Program Participants	19%	12%	6,195
Matched Comparison Members	28%	20%	
Graduates Only	10%	6%	3,890
Matched Comparison Members	26%	20%	

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
61st District Court (286)						
7400 - 61st District Court						
701 - Personnel Services	7,444,370	7,946,941	8,360,515	8,684,578	8,953,725	9,285,499
751 - Supplies	97,300	101,207	105,158	109,249	107,253	117,970
800 - Other Services and Charges	5,301,641	5,590,160	5,552,967	5,631,189	4,596,462	4,768,445
970 - Capital Outlays	36,204	87,822	37,606	38,971	40,405	41,910
995 - Other Financing	-386,385	-406,010	-420,410	-431,306	-412,690	-430,298
Total For Expenditures	**12,493,130**	**13,320,120**	**13,635,836**	**14,032,681**	**13,285,155**	**13,783,526**
Total For 61st District Court	**12,493,130**	**13,320,120**	**13,635,836**	**14,032,681**	**13,285,155**	**13,783,526**

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 FY24 and contain no significant changes from FY23. 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 are tax increment revenues and grants. The largest investments are made in supporting development projects through reimbursements, grants and loans, programs and initiatives including the SmartZone incubator operators and operations. For perspective, in FY23 the Brownfield Redevelopment Authority accounted for 77% of the department's budgets, the SmartZone 12%, CIAs 11%, and EDC 1%.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022 Actual	2023 Target	2023 Estimate	2024 Target
Complete at least 80 business retention and expansion (BRE) visits in FY24	EPA, O2, S1 Support the creation, retention, and growth of businesses	Number of BRE visits	Annually (Fiscal Year)	27	80	40	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, S2 Optimize the Equal Business Opportunity (EBO)/Micro-Local Business Enterprises (MLBE) program and increase MLBEs registered and used in all City spending, as well as in City supported private development projects	Total amount of construction subcontracts committed to MBEs, WBEs, and MLBEs as a result of Inclusion Plan participation **(SP)**	Annually	$13.2M (CY 2021)	$10M	$28M (CY 2022 Actual)	$28.5M (CY 2023)
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 **(SP)**	Annually (Calendar Year)	$181M (2021 CY)	$175M	$245M (2022 CY Actual)	$190M (CY 2023)
Empower Corridor Improvement Authorities and Business Improvement Districts to invest in their neighborhood business districts to support business retention, expansion, and new business creation and infrastructure investment	EPA, O2, S4 Support creation, retention, and growth of businesses that enhance residents' employment opportunities	Dollars invested annually by CIAs and BID in façade grants, public art support, infrastructure, and street scape enhancements **(SP)**	Annually (Calendar Year)	$708,000 (CY 2021)	$1M	$990,000 (CY 2022 Actual)	$1M (CY 2023)

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Economic Development (728)						
1010 - General Fund Operating						
701 - Personnel Services	257,019	267,691	282,857	298,370	312,092	327,125
751 - Supplies	950	950	969	988	1,008	1,028
800 - Other Services and Charges	155,764	239,890	112,402	115,126	117,871	120,233
Total For Expenditures	**413,733**	**508,531**	**396,228**	**414,484**	**430,971**	**448,386**
2360 - Property Management						
701 - Personnel Services	18,696	19,644	20,532	21,065	21,480	22,152
800 - Other Services and Charges	104,877	110,962	91,636	42,455	43,234	43,891
970 - Capital Outlays	150,000	150,000	150,000	150,000	150,000	150,000
990 - Debt Service	46,225	45,087	49,068	47,824	44,867	48,601
Total For Expenditures	**319,798**	**325,693**	**311,236**	**261,344**	**259,581**	**264,644**
2440 - Economic Development Corp						
701 - Personnel Services	33,575	33,747	35,563	37,309	38,366	39,641
751 - Supplies	2,500	2,500	2,500	2,500	2,500	2,500
800 - Other Services and Charges	84,221	83,954	84,062	84,242	79,950	80,670
Total For Expenditures	**120,296**	**120,201**	**122,125**	**124,051**	**120,816**	**122,811**
Total For Economic Development	**853,827**	**954,425**	**829,589**	**799,879**	**811,368**	**835,841**

DEPARTMENT #448 – ENERGY, LIGHTING, & COMMUNICATIONS

Energy, Lighting, & Communications

OVERVIEW

The Energy, Lighting, & Communications Department (ELC) is responsible for operating and maintaining the City's electrical utility and fiber optic system, valued at approximately $236,103,152. The energy system includes a substation, primary switchgear, and primary and secondary electrical distribution. The electrical distribution networks deliver approximately 18,000,000 Kilowatt-hours of power to City-owned assets annually. These assets include streetlights, traffic signals, office buildings, garages, parking lots, parking ramps, parks, and more.

The ELC Department owns and operates the City's street lighting system which includes over 18,000 streetlights. This street lighting system provides industry standard lighting levels for citizens and visitors as they travel on City streets after dark.

The ELC Department also owns and maintains shared communications infrastructure. This infrastructure is referred to as the Pole Line & Duct System (PLDS). This network of utility poles, conduits, duct banks, vaults, and manholes are in our street rights-of-way and are used as the support infrastructure to deliver our utility and communications services throughout the City. Extra capacity is intentionally built into these systems to allow other organizations to lease and use these assets. This partnership is formed so other entities can provide services such as cell-phone data, internet, cable TV, 5G networks, and fiber optics without recurring excavation in our streets.

The ELC Department operates within four separate City funds, including the City's General Operating Fund (1010), the Capital Improvement Fund (4010), and two Capital Infrastructure Bond Funds (4013 & 4014). Operations and maintenance are funded through the General Operating Fund.

Revenue Sources

Major revenue sources include the user fees, licensing, and permits associated with the Pole Line & Duct System. Revenue is also generated by electrical distribution billing to users of the system.

Expenses

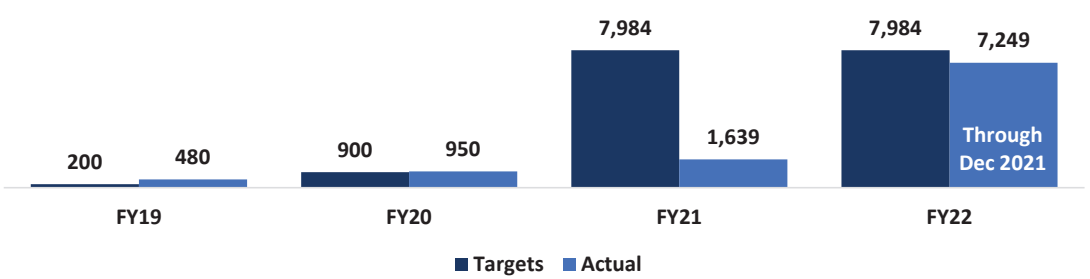
Expenditures include personnel costs, necessary parts inventory to ensure that routine maintenance and critical repairs are performed promptly, and an array of contractual outside services such as engineering services, additional line crews, legal counsel, vactor truck services, and more.

GOALS & PERFORMANCE MEASURES

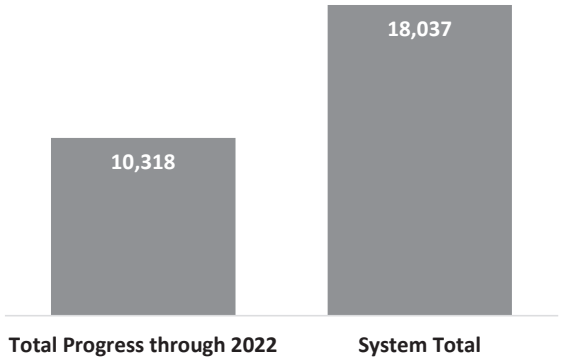
Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY2022	FY2023		FY2024
				Actual total	Target	Estimate	Target
Goal #1: Convert 18,037 streetlights from HPS to LED's by December 2022. **Action Plan: New control system and replace streetlights.**	GE.O1 – Embed equity throughout government operations	Streetlights converted	Quarterly	10318	18037	18037	18037
Goal #2: Convert 114 customer standard electrical meters to new "Smart Electrical Meters" by June 2021. **Action Plan: Convert meters.**	GE.O5 - Tech PM Internal Comm Data	Meters converted	Quarterly	114	119	119	119
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.O5 - Tech PM Internal Comm Data	Customers converted	Quarterly	114	119	119	119

Goal 1: Streetlights converted

Smart Controlled LED Street Lights in the City of Grand Rapids

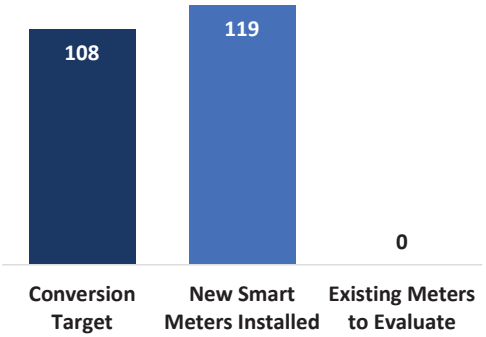


System-wide



Goal 2: Meters converted

Upgrade 108 Existing Electrical Meters to Smart Electrical Meters

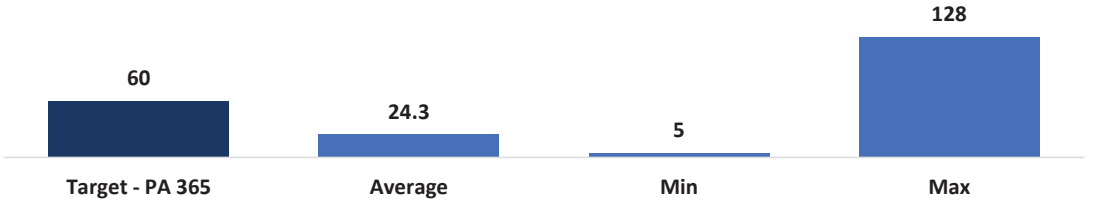


Goal 3: Applications reviewed and approved

Small Cell Wireless Facilities – Days Notice of Incomplete Application for 1 New Utility Permits in Calendar Year 2022



Small Cell Wireless Facilities – Days Notice of Approval for 31 Utility Permits in Calendar Year 2022



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Street Lighting (448)						
1010 - General Fund Operating						
701 - Personnel Services	1,463,097	1,505,446	1,574,243	1,627,460	1,671,276	1,727,058
751 - Supplies	460,489	476,723	491,025	505,756	520,929	536,556
800 - Other Services and Charges	2,908,283	3,322,973	3,432,804	3,541,901	3,654,327	3,768,013
970 - Capital Outlays	43,000	24,500	25,235	25,992	26,772	27,575
Total For Expenditures	**4,874,869**	**5,329,642**	**5,523,307**	**5,701,109**	**5,873,304**	**6,059,202**
4010 - Capital Improvement						
970 - Capital Outlays	0	0	476,000	663,412	163,412	0
Total For Expenditures	**0**	**0**	**476,000**	**663,412**	**163,412**	**0**
Total For Street Lighting	**4,874,869**	**5,329,642**	**5,999,307**	**6,364,521**	**6,036,716**	**6,059,202**

DEPARTMENT #447 - ENGINEERING

Engineering Department

OVERVIEW

The Engineering Department supports growth and development to enhance our community through quality design and responsible stewardship of resources with professionalism, integrity, collaboration, customer-focused solutions, and innovation to ensure safe, sustainable, and equitable project delivery. It is the department's mission to positively impact the community and elevate quality of life by serving internal and external partners through: Vital Streets, Land Surveying, Right-of-Way Management, Sidewalks, Project Design, Project Management, Construction Inspection, Permitting, Facilities, Tech/GIS & Data Management, Private Development, Grant Support, and Fiscal & Business Operations. The Engineering Department works closely with City departments to provide capital planning, project delivery, and data support for road maintenance and reconstruction, sidewalks, utilities, and City infrastructure. Engineering is uniquely positioned organizationally to foster collaborative development and asset management through data-driven and best practice-informed approaches on a significant portfolio of projects. In the previous three fiscal years, the department has initiated 218 capital projects and additionally bid and awarded 138 projects with a total value exceeding $226.2 million. The department endeavors to provide effective, dedicated service to meet the needs and expectations of those it serves, all while navigating the challenges of staffing stability, succession planning, and assessment of department business and operational models.

In FY24, the most notable change is the addition of staff for project forecast load and to refine professional progressions for development, retention, and to ensure continuity of services. Engineering plans to add two positions to "right size" operational capacity in design, technical/engineering support, sidewalks, and field inspection. Beyond these adds, an administrative position is planned to be substituted to align with duties in conjunction with a Sidewalk Division succession plan.

Revenue Sources

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

Expenditures

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

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	2022	2023		2024
				Actual	Target	Estimate	Target
Goal #1a: Operate & maintain transportation network with regional partners	MB.O3 Develop & coordinate well-maintained transportation network through planning, partnership, asset mgmt., & project delivery.	% of roads in good/fair condition (SP)	One-time, measured Annually	62%	(1)	63%	70% (1)
Goal #1b: Facilitate multi-modal transportation & walkability by increasing/maintaining sidewalk network	MB.O2 Create accessible multi-modal transportation experience and reduce single-occupant vehicle travel through innovative mobility options.	% sidewalk network inspected/repaired to date	Annual (3)	44%	(2)	55%	100% (2)
		total miles sidewalk built		3.4 mi	4 mi	4.7 mi	4 mi
		miles completed to close gaps/extend connectivity (SP)		1.3 mi	1 mi (4)	1.65 mi	1 mi (4)
		# ADA ramps installed (SP)		188	100	200	100
Goal #2: Enhance contractor awareness & engagement of MLBEs on construction projects	GE.O1 Embed equity throughout government operations.	% awards to MLBEs as prime bidder/subcontractor (SP)	Monthly	17%	25%	22%	25%
Goal #3: Facilitate, streamline, & monitor processes for TOP & Utility permits	EPA.O3 Support business environment by optimizing processes for property development and permitting	% TOP & Utility Permit requests processed within target days to approve (SP)	Monthly	TOP: 47% Utility: 87%	85%	TOP: 55% Utility: 80%	85%
Goal #4: Improve processes & communication of data for as-built records	GE.O4 Optimize technology to meet demands of operations & community	# as-built records complete w/in 60 days of project substantial completion	Monthly	52%	85%	75%	85%
Goal #5: Enhance communication; prompt reply to concerns & requests for info	ECC.O1 Enhance communication with the public.	% of external customer inquiries responded to within target response time (SP)	Monthly	70%	> 90%	75%	> 90%

(1) 70% good or fair target by 2031 (37% good/fair at program start, 62% current)

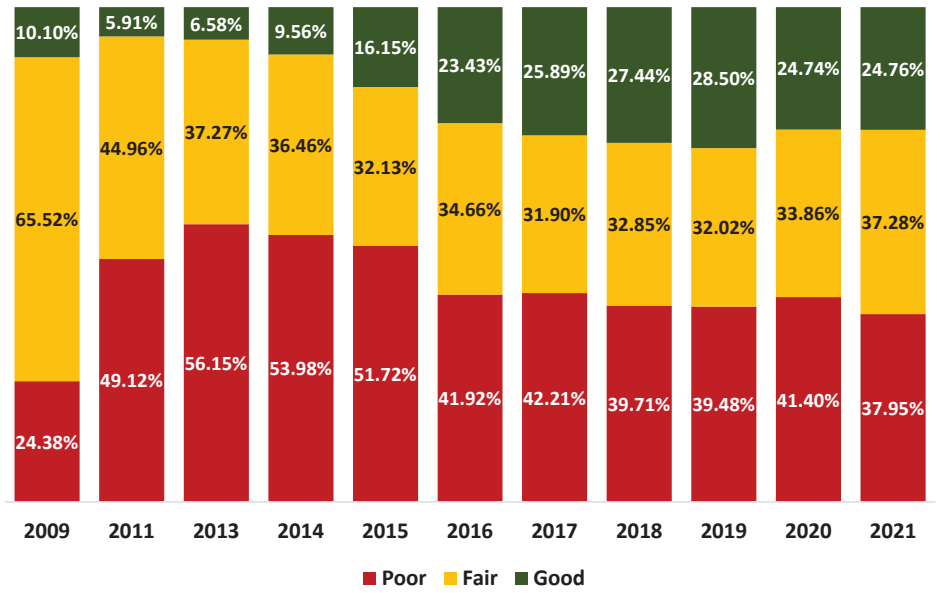
(2) SP Goal: Inspect or repair/replace 100% of existing sidewalk in duration of the 15-year income tax cycle. We are approximately 50% of the way through the cycle.

(3) Data reported by Construction Season, not Fiscal Year

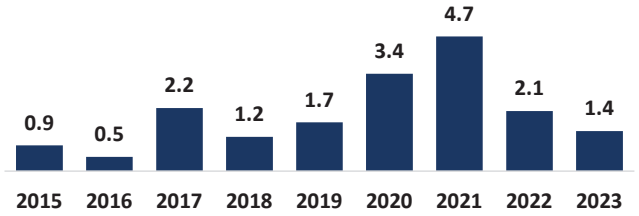
(4) SP Goal: Construct 1 mile of sidewalk gap/year. VSOC goal was 5 miles new sidewalk w/in the total term of the income tax. This was achieved in the 2019; we continue to add new sidewalks annually (7.43 mi to date).

Goal 1: Operate and maintain transportation network and facilitate multi-modal transportation and walkability

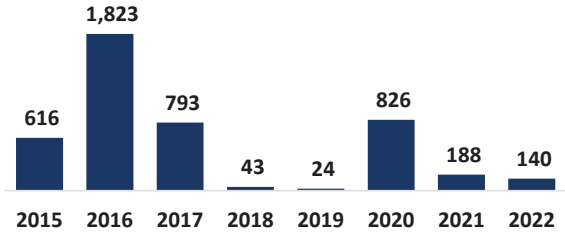
All Streets (Percentage)



Miles of New Sidewalk Installed



Sidewalk Ramps Replaced



Goal 2: Enhance contractor awareness and engagement of MLBEs on construction projects

FY 2022 MLBE Utilization

% Dollars directed to MLBE companies on Construction Contract awards & As-Needed Authorization

17%

Annual 7/2021 - 6/2022
Target: 25%

Near Target

FY 2023 MLBE Utilization

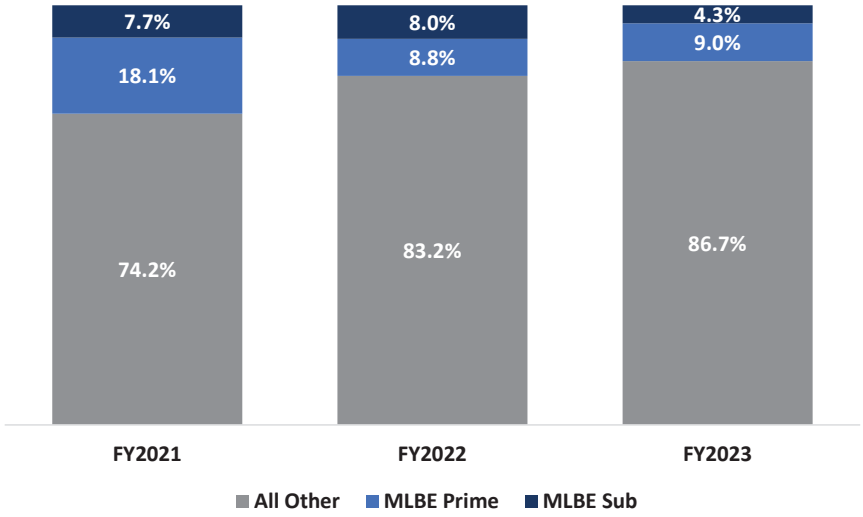
% Dollars directed to MLBE companies on Construction Contract awards & As-Needed Authorization

13%

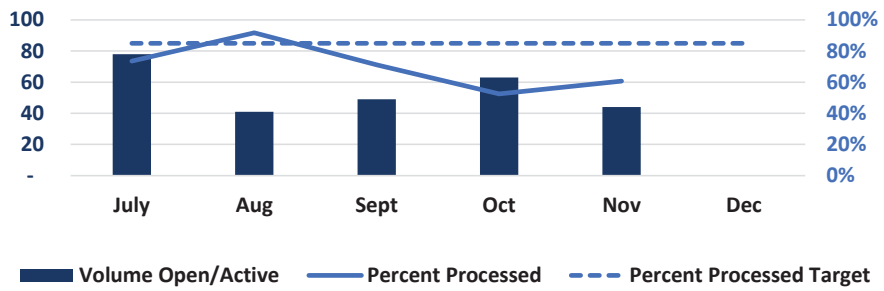
To Date 7/2022 – 12/2022
Target 25%

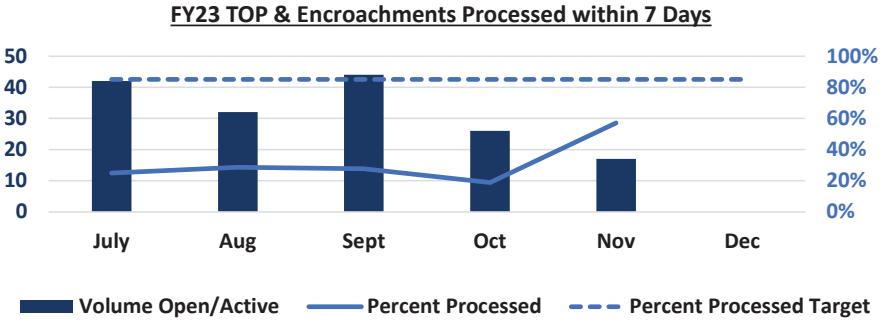
Target Not Yet Met

Percent MLBE Utilization on Construction Contracts



Goal 3: Facilitate, streamline, and monitor processes for TOP and Utility permits





FY 2022 TOP Permits

% TOP & Utility Permits Processed w/in 7 Days

47%

Annual 7/2021 - 6/2022
Target: 85%

Target Not Met

FY 2022 Utility Permits

% TOP & Utility Permits Processed w/in 14 Days

87%

Annual 7/2021 - 6/2022
Target 85%

Within Target

Goal 4: Improve processes and communication of data for as-built records

FY 2022 As-Built Records

Complete w/in 60 days of Project Substantial Completion

47%

Annual 7/2021 - 6/2022
Target: 85%

Target Not Met

FY 2023 As-Built Records

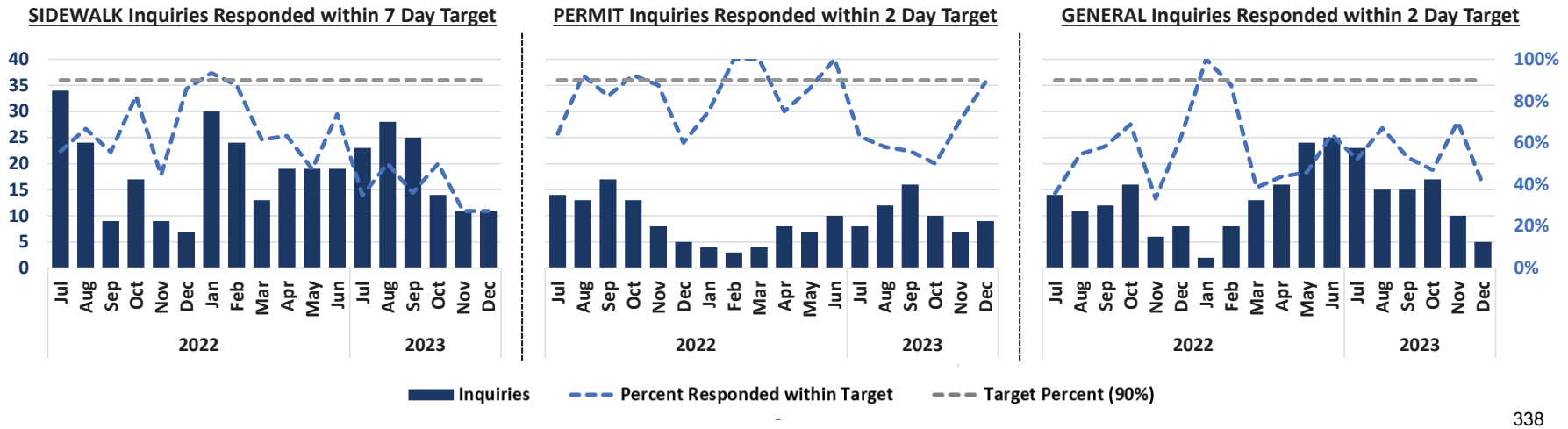
Complete w/in 60 days of Project Substantial Completion

75%

To Date 7/2022 – 12/2022
Target 85%

Within Target

Goal 5: Enhance communication; prompt reply to concerns and requests for information



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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Engineering Services (447)						
2020 - Major Streets						
970 - Capital Outlays	7,380,582	5,314,518	5,186,267	3,999,294	3,419,589	4,314,818
995 - Other Financing	1,200,000	3,399,240	3,616,995	4,884,069	5,545,778	4,734,495
Total For Expenditures	**8,580,582**	**8,713,758**	**8,803,262**	**8,883,363**	**8,965,367**	**9,049,313**
2030 - Local Streets						
970 - Capital Outlays	1,922,318	4,157,601	4,399,581	5,688,334	6,372,237	5,583,674
995 - Other Financing	400,000	900,000	900,000	900,000	900,000	900,000
Total For Expenditures	**2,322,318**	**5,057,601**	**5,299,581**	**6,588,334**	**7,272,237**	**6,483,674**
2460 - Sidewalk Repair						
701 - Personnel Services	425,758	645,317	675,683	705,581	733,547	760,966
751 - Supplies	9,100	11,200	9,200	9,800	9,200	9,800
800 - Other Services and Charges	1,974,800	2,333,325	2,335,938	2,340,236	2,344,710	2,348,924
995 - Other Financing	64,870	64,793	64,740	64,854	0	0
Total For Expenditures	**2,474,528**	**3,054,635**	**3,085,561**	**3,120,471**	**3,087,457**	**3,119,690**
4010 - Capital Improvement						
970 - Capital Outlays	2,880,000	3,074,500	2,165,000	2,315,000	2,215,000	2,330,000
Total For Expenditures	**2,880,000**	**3,074,500**	**2,165,000**	**2,315,000**	**2,215,000**	**2,330,000**

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
4050 - Streets-Capital Projects						
970 - Capital Outlays	192,785	1,210,878	1,297,570	1,375,154	1,454,581	1,535,890
Total For Expenditures	**192,785**	**1,210,878**	**1,297,570**	**1,375,154**	**1,454,581**	**1,535,890**
6220 - Engineering Services						
701 - Personnel Services	4,901,951	5,309,197	5,565,635	5,782,316	5,980,503	6,188,024
751 - Supplies	130,913	186,195	146,345	159,060	155,847	155,456
800 - Other Services and Charges	1,413,543	1,503,396	1,305,152	1,286,979	1,385,418	1,302,728
970 - Capital Outlays	20,000	25,000	0	35,000	0	0
995 - Other Financing	1,787	1,733	1,820	1,911	2,007	2,107
Total For Expenditures	**6,468,194**	**7,025,521**	**7,018,952**	**7,265,266**	**7,523,775**	**7,648,315**
Total For Engineering Services	**22,918,407**	**28,136,893**	**27,669,926**	**29,547,588**	**30,518,417**	**30,166,882**

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. O & M 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

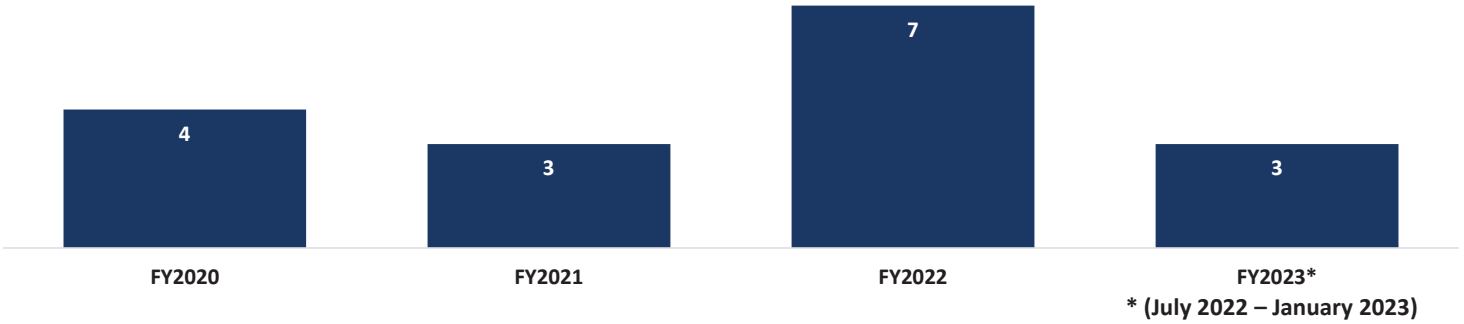
The majority of expenses are for services. These include personnel costs, contractual services for work performed at the WRRF and on its assets, utility costs, and A87 internal cost allocations. Debt service obligations account for the bulk of the remaining expenses with supplies, other financing and cash capital outlays for the remainder.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY22	FY23		FY24
				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	7	0	3	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	.61	.5	.65	.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)	Annually	$2589	$1680	$3061	$1680

Goal 1: Clean, inspect, and evaluate collection system at least every 5 years to aid in reducing sewer overflows

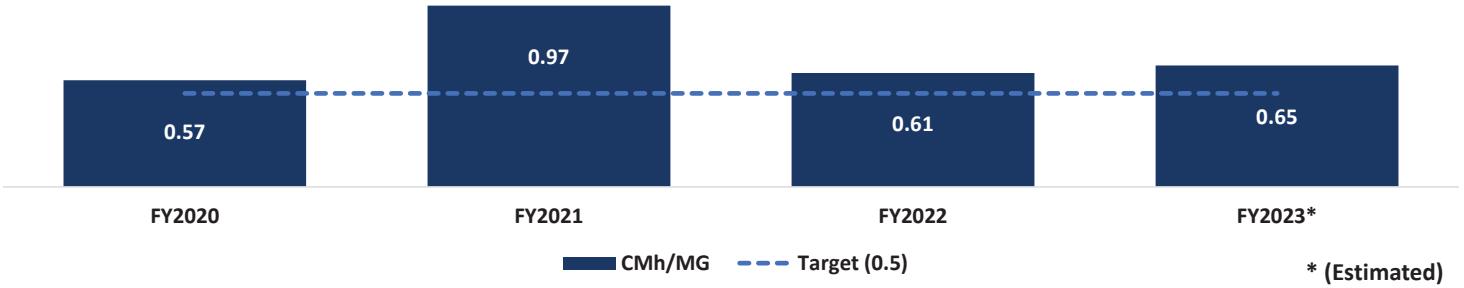
Sewer Overflows



* (July 2022 – January 2023)

Goal 2: Reduce the amount of corrective maintenance required for assets at WRRF

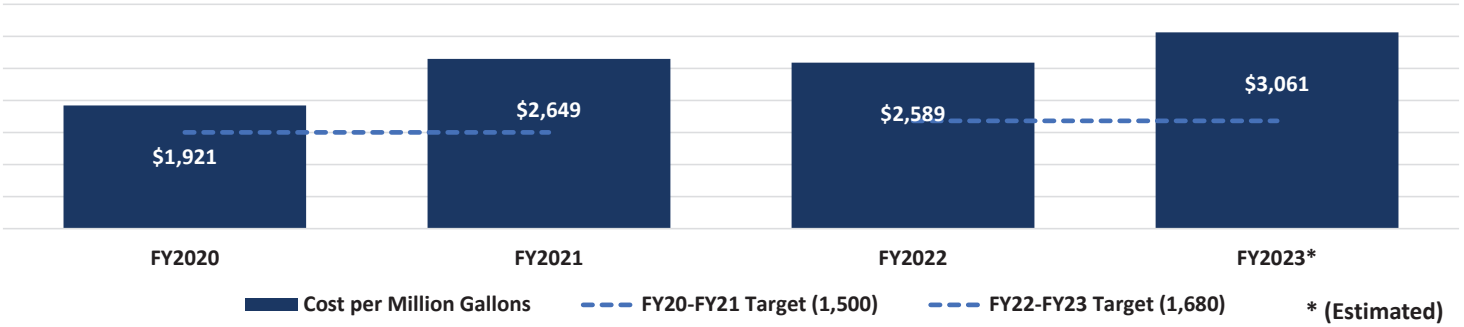
Corrective Maintenance Labor Hours/ Million Gallons of Sewage Treated (Monthly Average)



* (Estimated)

Goal 3: Reduce corrective maintenance costs to maintain WRRF assets

Maintenance Cost / Million Gallons of Sewage Treated (Monthly Average)



* (Estimated)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Environmental Services (527)						
5900 - Sewer Disposal Operations						
701 - Personnel Services	13,254,217	14,053,961	14,847,183	15,515,692	16,088,713	16,696,439
751 - Supplies	3,920,761	3,799,289	4,006,793	4,287,507	4,124,215	3,249,326
800 - Other Services and Charges	18,903,607	22,527,273	23,353,811	23,933,411	23,809,325	24,213,738
970 - Capital Outlays	1,180,800	1,246,650	1,759,795	1,952,500	2,384,500	2,181,500
990 - Debt Service	10,674,550	10,091,044	10,185,740	9,708,712	9,200,532	8,655,859
995 - Other Financing	10,414,000	2,107,000	16,092,000	6,068,000	8,576,000	662,000
Total For Expenditures	**58,347,935**	**53,825,217**	**70,245,322**	**61,465,822**	**64,183,285**	**55,658,862**
5902 - Sewer Improvement						
970 - Capital Outlays	12,202,000	3,895,000	18,070,000	7,910,000	10,450,000	2,535,000
Total For Expenditures	**12,202,000**	**3,895,000**	**18,070,000**	**7,910,000**	**10,450,000**	**2,535,000**
5909 - 2023 SDS Revenue Bonds						
970 - Capital Outlays	0	11,000,000	0	0	0	0
Total For Expenditures	**0**	**11,000,000**	**0**	**0**	**0**	**0**
Total For Environmental Services	**70,549,935**	**68,720,217**	**88,315,322**	**69,375,822**	**74,633,285**	**58,193,862**

DEPARTMENT # 271 – OFFICE OF EQUITY AND ENGAGEMENT

OEE

OVERVIEW

The Office of Equity & Engagement (OEE) was established in the FY2020 budget to build upon and uplift the work of diversity, equity, inclusion and community engagement within the City. We are focused on dismantling systemic racism and transforming local government to truly center and focus on equitable resident voice, power, access, opportunity and community-level outcomes.

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

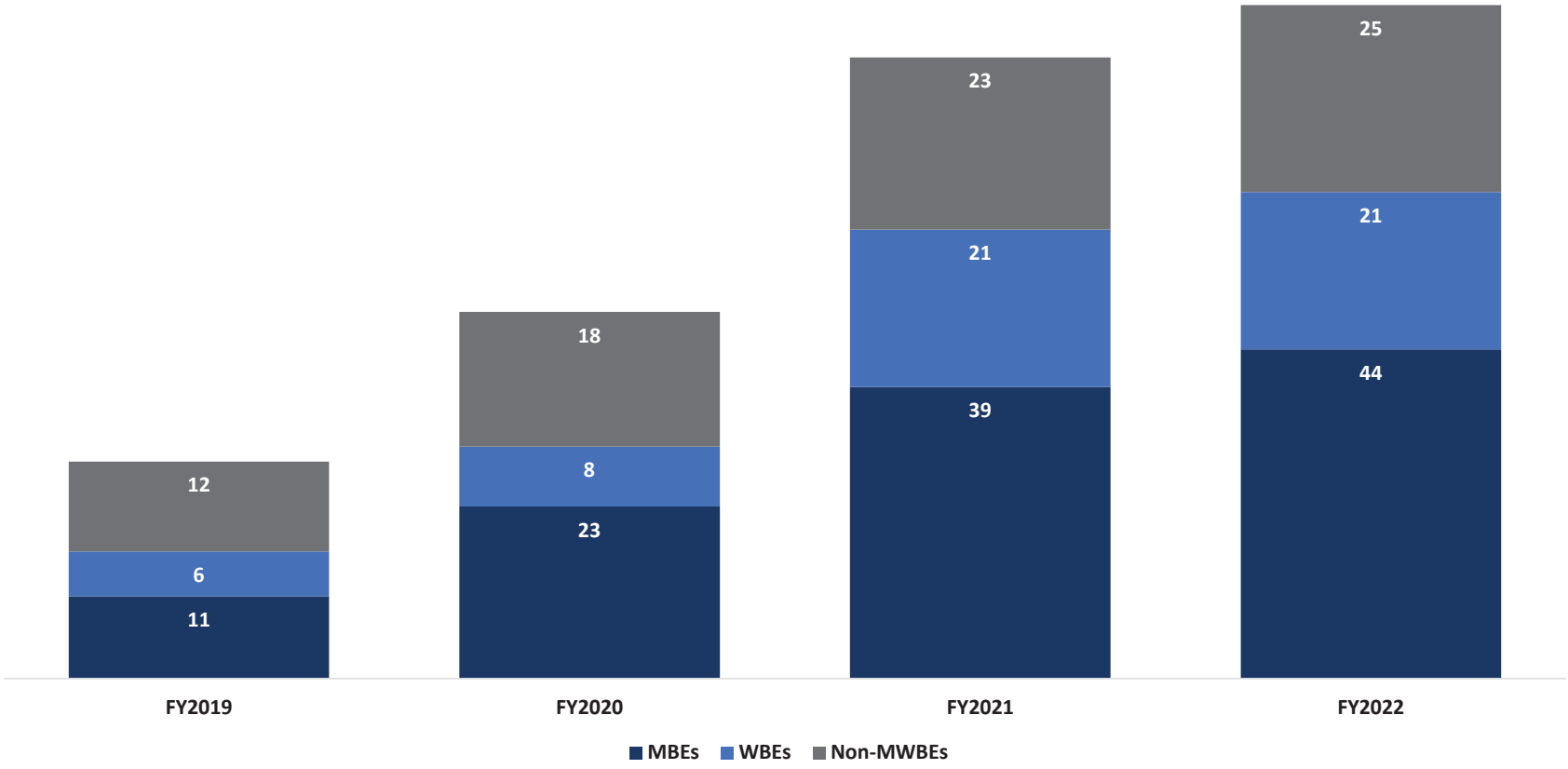
Revenue Sources: The OEE operates as a General Fund Department. The only external revenue received is fundraising for the Grand Rapids Neighborhood Summit and two grants covering both Equity Analyst positions within the office. Staff and the Neighborhood Summit Steering committee fundraise the majority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

Expenditures: The majority of expenditures of OEE are the result of professional staff. In addition to the personnel costs, the OEE operates business development, neighborhood and community programs and federal and state compliance services including but not limited to: Neighborhood Match Fund, Neighborhood Leadership Academy, Equity reviews and policy analysis, EEO and Title VI and Title VII compliance, ADA Title II compliance, Equal Business Opportunity Programs, MLBE certifications, Grand River Restoration Leadership and Cannabis Justice work.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	Past FY Actual	Current FY		Next FY Target
					Target	Estimate	
Staff complete Equity Foundations training module in LMS for all City.	GE.03: Attract, hire, develop and retain high performing employees	Number of employees trained	Annually	NA	50%	50%	100%
Increase the number and type of MLBEs on the City's MLBE Listing by 25%	EP.02 Support creation, retention and growth of businesses	Total number and type of MLBEs	Annually	90	112	112	122
Evaluate and pivot Neighborhood Leadership Academy to fully incorporate resident voice	EC-02 Elevate resident voice and ensure equitable access to opportunities	Residents and NAC members participating	Annually	10 NAC Leaders	20 Community Participants	20 Community Participants	25 Community Participants

Goal 1: Increase Micro Local Business Enterprise (MLBE)



Certified MLBEs	FY2019		FY2020		FY2021		FY2022	
MBEs	11	37.9%	23	46.9%	39	47.0%	44	48.9%
WBEs	6	20.7%	8	16.3%	21	25.3%	21	23.3%
Non-MWBEs	12	41.4%	18	36.7%	23	27.7%	25	27.8%
Total	29		49		83		90	

MBE: Minority-Owned Business Enterprise
WBE: Women-Owned Business Enterprise
Non-MWBE: Non-Minority & Women Owned Business Enterprise

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Admin Services Support (271)						
1010 - General Fund Operating						
701 - Personnel Services	855,345	918,164	959,775	998,283	1,030,829	1,065,829
751 - Supplies	8,200	16,000	26,200	8,200	8,200	26,200
800 - Other Services and Charges	719,796	779,403	597,301	606,071	613,626	617,650
Total For Expenditures	**1,583,341**	**1,713,567**	**1,583,276**	**1,612,554**	**1,652,655**	**1,709,679**
2993 - CRC-Rosa Activities						
800 - Other Services and Charges	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Total For Admin Services Support	**1,588,341**	**1,718,567**	**1,588,276**	**1,617,554**	**1,657,655**	**1,714,679**

DEPARTMENT # 172 – EXECUTIVE OFFICE

Executive Office

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 Organizational Strategy and Sustainability, the Office of Legislative Affairs and the Office of Special Events.

1. Office of Organizational Strategy and Sustainability

The Office of Sustainability develops and implements short and long-range strategies, objectives, policies, and priorities related to sustainability that are consistent with the City's strategic objectives and organizational values. This work includes developing and maintaining productive partnerships with corporate, non-profit, and community partners on matters of environmental sustainability, climate 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. The Office of Organizational Strategy 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. The Office of Organizational Strategy 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, activities, and public art installations that welcome all and display our community's vibrancy and diversity. The scope of work includes:

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

that align with the City's mission, vision, values, and strategic priorities and that occur within the City of Grand Rapids.

Revenues Sources

The Office of Sustainability receives revenue through its work on projects that assist the City of Grand Rapids in reaching environmental and sustainability goals as documented in the Strategic Plan. Departments such as Facilities Management and Fleet, the Water System, and the Environmental Services Department pay the Office of Sustainability to facilitate projects in their departments that will lead to favorable sustainability and environmental Citywide outcomes. The office has also been successful in receiving external grants.

The Office of Special Events receives revenue through fees associated with the permitting, production, and execution of special events. A special event subsidy is also received from Mobile GR and a service fee from DGRI, Inc. Fees for co-sponsored community events are set below full cost recovery to aid in the vibrancy, equity, and frequency of events. Through in-kind support and fee waivers, special event partners and collaborators can facilitate events equitably in alignment with the City's Strategic Plan. Fees are updated annually through the fee omnibus.

Expenditures

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

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY2022	FY2023		FY2024
				Actual	Target	Estimate	Target
Legislative Affairs							
Goal #1: Advocate for and support legislation to further the top priorities of the legislative priority agenda.	GEO7 Financial, Legislative and Policy Partnerships	N/A	Annually	N/A	N/A	N/A	N/A
Goal #2: Advocate and seek funding and investment in City priorities and initiatives	GEO7 Financial, Legislative and Policy Partnerships	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
Special Events							
Goal #3: Write ordinance regarding cannabis events	EPAO5 Destination City	N/A	N/A	N/A	N/A	N/A	N/A
Sustainability and Performance Management							
Goal #4: achieve 85% carbon emission reduction for municipal operations by 2030	HEO1 Carbon Emissions, Climate Adaptation and Resiliency	85%	Annually (Mar)	N/A	N/A	N/A	N/A
Goal #5: offset 100% of municipal electricity with renewable energy by 2025	HEO1 Carbon Emissions, Climate Adaptation and Resiliency	100%	Annually (Mar)	37.5% (CY21)	40%	N/A (CY22)	45% (CY23)

Goal #6: % year-over-year energy reduction Citywide	HEO1 Carbon Emissions, Climate Adaptation and Resiliency	N/A	Annually (Mar)	N/A	N/A	N/A	N/A
Goal #7: communitywide GHG science-based target	HEO1 Carbon Emissions, Climate Adaptation and Resiliency	62.8% (2030)	5 years	N/A	N/A	N/A	N/A
Goal #8: % of strategic initiatives either completed or on track	GEO5 Strategic Planning and Performance Management	>70%	Biannually (Feb/Sept)	N/A	> 70%	N/A	>70%

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	**ADOPTED 2023**	**PROPOSED 2024**	**FORECAST 2025**	**FORECAST 2026**	**FORECAST 2027**	**FORECAST 2028**
Executive Office (172)						
1010 - General Fund Operating						
701 - Personnel Services	1,980,659	2,269,449	2,180,709	2,270,460	2,333,855	2,412,464
751 - Supplies	14,740	15,079	14,842	16,853	15,866	15,878
800 - Other Services and Charges	754,022	821,563	830,784	855,742	878,763	897,856
970 - Capital Outlays	11,375	10,375	6,375	21,375	6,375	17,375
Total For Expenditures	**2,760,796**	**3,116,466**	**3,032,710**	**3,164,430**	**3,234,859**	**3,343,573**
4011 - Capital Reserve						
800 - Other Services and Charges	223,946	2,714,518	214,837	215,344	215,160	215,594
990 - Debt Service	3,257,374	3,261,962	3,272,279	3,257,850	3,260,330	2,851,667
995 - Other Financing	10,041,446	11,993,165	8,932,697	9,476,397	7,254,536	8,315,593
Total For Expenditures	**13,522,766**	**17,969,645**	**12,419,813**	**12,949,591**	**10,730,026**	**11,382,854**
Total For Executive Office	**16,283,562**	**21,086,111**	**15,452,523**	**16,114,021**	**13,964,885**	**14,726,427**

DEPARTMENT # 101 – CITY COMMISSION

City Commission

OVERVIEW

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

Revenues Sources

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

Expenditures

The department's largest expenditure is personnel costs.

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
City Commission (101)						
1010 - General Fund Operating						
701 - Personnel Services	569,807	634,073	666,336	682,740	699,963	719,568
751 - Supplies	500	500	500	500	500	500
800 - Other Services and Charges	44,029	51,270	51,818	52,842	53,909	54,548
970 - Capital Outlays	0	0	0	4,000	0	4,000
Total For Expenditures	**614,336**	**685,843**	**718,654**	**740,082**	**754,372**	**778,616**
Total For City Commission	**614,336**	**685,843**	**718,654**	**740,082**	**754,372**	**778,616**

DEPARTMENT # 265 – FACILITIES MANAGEMENT

Facilities Management

OVERVIEW

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:

Effects from the COVID-19 pandemic continues impacting operations and capital project planning/budgeting. Contractual costs associated with established Facilities Management operations continue increasing as a result of market inflation. Additionally, with current and future financial predictions, funding for some planned capital improvement projects have been reassessed and/or deferred to future years. We continue responding and adapting to the changing needs, demands and requirements of our environment. Facilities Management is also undergoing significant staffing changes. Along with key leadership vacancies, the department is amidst transformation and knowledge transfer as several seasoned mechanics recently retired. Lastly, we anticipate the recent staffing challenges associated with recruiting and retaining a skilled trades workforce to persist.

Revenue Sources

The Facilities Management Division operates as an Internal Service Fund (ISF) within the City. Costs associated with the department's services have an impact on all funds that utilize its services including other Internal Service Funds, General Operating Funds, Enterprise Funds, Special Revenue Funds, and Grant Funds. All direct and indirect operational costs are recovered through facility-use charges determined by user department's specific facility-type and gross square footage needs (i.e., administrative/business offices, garages, storage area, mechanical workshops, etc.). Operating and capital facility-use charges are calculated annually per building. Operating rates are based on data-driven projections and trend analysis which accurately forecast normal maintenance costs associated with managing and supporting the facility at our established service levels. Capital rates are budgeted according to planned projects and improvements comprehensively outlined in the Facilities Asset Management plan.

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.

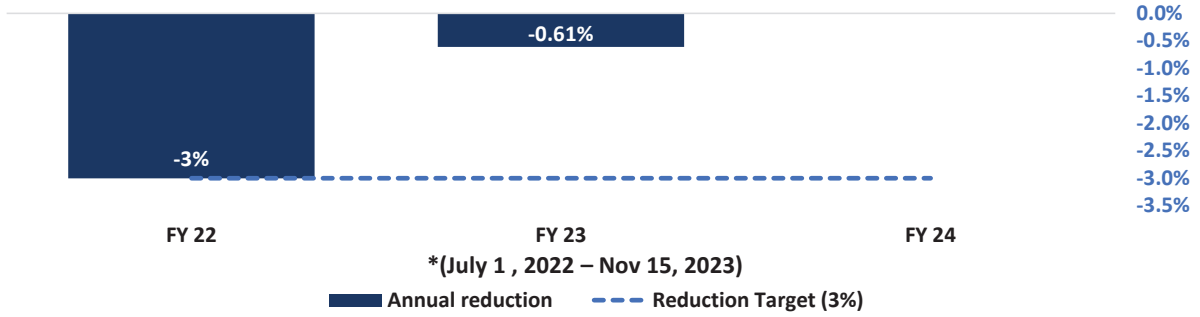
The Facilities Operating Fund budget includes increased expenditures for the utilities and maintenance service line items. The increases include contractual obligations for HVAC and chiller maintenance/repair services (15% cost increase from the prior contract), security services (30% cost increase from the prior contract) and janitorial services (31% cost increase from the prior contract) along with rising utility costs for water, electricity, natural gas and steam. Overall, the costs for the department have increased relative to last year primarily due to inflation and supply chain issues. Over the past three years Facilities has kept rate increases minimal or reduced rates to keep in line with the requested continuation budget. The department is at a point where this is no longer feasible and budgeted expenditure increases and correlated building maintenance charge revenue increases must be made in order to continue the level of service expected of our customers without reducing the Facilities Operating fund balance below required levels. Facilities Capital Fund revenue includes a reduction in capital charges to departments in order to alleviate the large expenditure increases and keep exhibit increases minimal. This reduction uses Facilities Capital fund balance to cover the departmental capital charge reduction. The purchase of a forklift in the amount of $100,000 was also included in the FY24 budget for use at the Police Department building.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	2022 Actual	2023		2024 Target
					Target	Estimate	
Reduce total utility consumption	GE.04 – Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population. (Strategy 3, Metric 1)	Percent year-over-year reduction in energy consumption by City facilities, utilities and Fleet	Annually	-3%	-3%	-0.61%	-4%
Increase the number of workorders generated for preventative maintenance services	GE.04 – Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.	% of workorders closed for preventative maintenance	Quarterly	32%	30%	28%	30%
Provide all staff equity education offered by the City through direct training opportunities.	GE.03 – Attract, hire, develop, and retain high performing employees	# of staff provided equity training	Annually	23	47	30	47

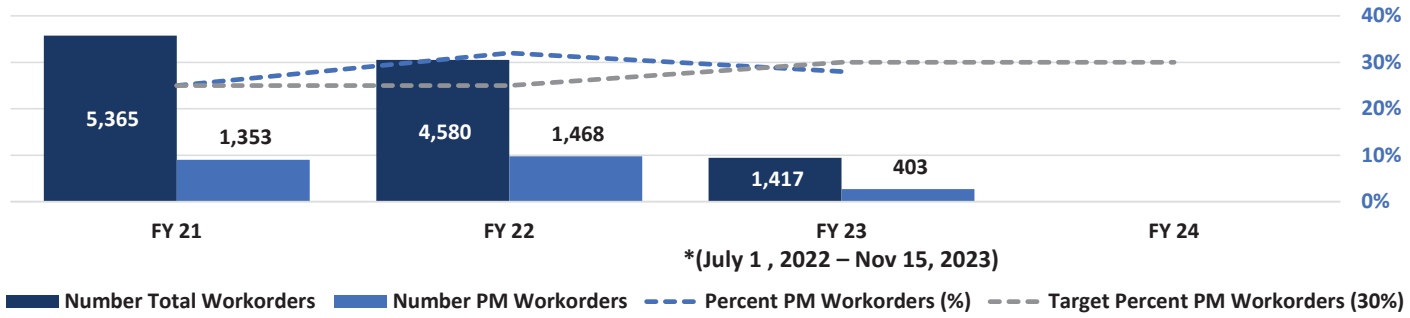
Goal 1: Reduce total utility consumption

Annual Reduction of Facilities Utility Consumption (Percent)



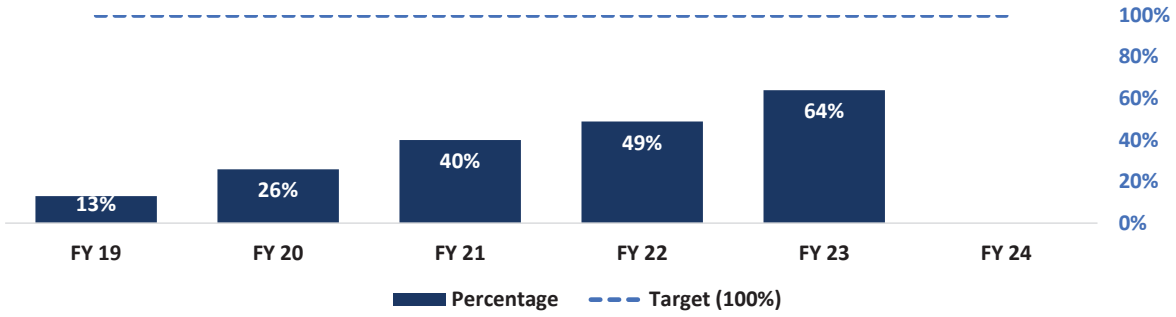
Goal 2: Increase the number of workorders generated for preventative maintenance

Facilities Management Preventative Maintenance Program



Goal 3: Provide all staff equity education offered by the City through direct training opportunities

Facilities and Fleet Management Staff Equity Training



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	**ADOPTED 2023**	**PROPOSED 2024**	**FORECAST 2025**	**FORECAST 2026**	**FORECAST 2027**	**FORECAST 2028**
Facilities Management (265)						
4010 - Capital Improvement						
970 - Capital Outlays	4,924,790	9,343,578	6,499,955	4,288,843	4,584,441	5,467,244
Total For Expenditures	**4,924,790**	**9,343,578**	**6,499,955**	**4,288,843**	**4,584,441**	**5,467,244**
6310 - Facilities Mgmt-Operating						
701 - Personnel Services	1,828,998	1,927,919	2,014,134	2,089,663	2,158,463	2,239,835
751 - Supplies	205,699	207,567	216,285	225,394	234,911	244,856
800 - Other Services and Charges	3,465,831	3,991,620	4,147,020	4,268,264	4,393,716	4,523,284
970 - Capital Outlays	59,852	157,101	208,651	72,853	69,426	67,980
995 - Other Financing	-55,484	-61,304	-63,062	-64,982	-66,764	-68,382
Total For Expenditures	**5,504,896**	**6,222,903**	**6,523,028**	**6,591,192**	**6,789,752**	**7,007,573**
6311 - Facilities Management-Capital						
970 - Capital Outlays	1,665,639	1,584,558	2,229,883	1,969,512	2,078,753	2,207,191
Total For Expenditures	**1,665,639**	**1,584,558**	**2,229,883**	**1,969,512**	**2,078,753**	**2,207,191**
Total For Facilities Management	**12,095,325**	**17,151,039**	**15,252,866**	**12,849,547**	**13,452,946**	**14,682,008**

DEPARTMENT #336- FIRE DEPARTMENT

Fire Department

Overview

The Grand Rapids Fire Department (GRFD) values people and works to protect the citizens of and visitors to the City of Grand Rapids. The GRFD manages itself for daily improvement and, as a result, has reached the status of being the only Fire Department in Michigan to obtain ISO Class 1 status who is also an Internationally Accredited agency.

The GRFD has fire suppression personnel who operate 24 hours a day, seven days a week from 11 fire stations located around the city. In 2022, the Department had 35,151 apparatus responses, answering 24,746 emergencies. The GRFD also seeks to keep emergencies from happening in the first place through the actions of its Fire Prevention Division and has its firefighters' skills and abilities honed by its Training Division. Operations are further supported by Fire Administration, Planning Division, the Fleet and Facilities Division (which cares for fire apparatus and buildings) and contributes personnel to the City's Homeless Outreach Team, which cares for the needs of the City's unhoused citizens.

The GRFD has worked to emerge from the ongoing pandemic by carefully utilizing funds to care for expenditures, including personnel costs, which comprise the largest portion of the GRFD budget. Ensuring the safety of the 200,000 residents of Grand Rapids, along with visitors to the City, is very labor intensive. The GRFD supplements its allotted budget with revenue from cost recovery, fire prevention fees, state revenue sharing and grant funding for various projects and equipment. The GRFD also uses innovation and forward thinking to try to accommodate expenses which would be significantly more costly in the future.

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.

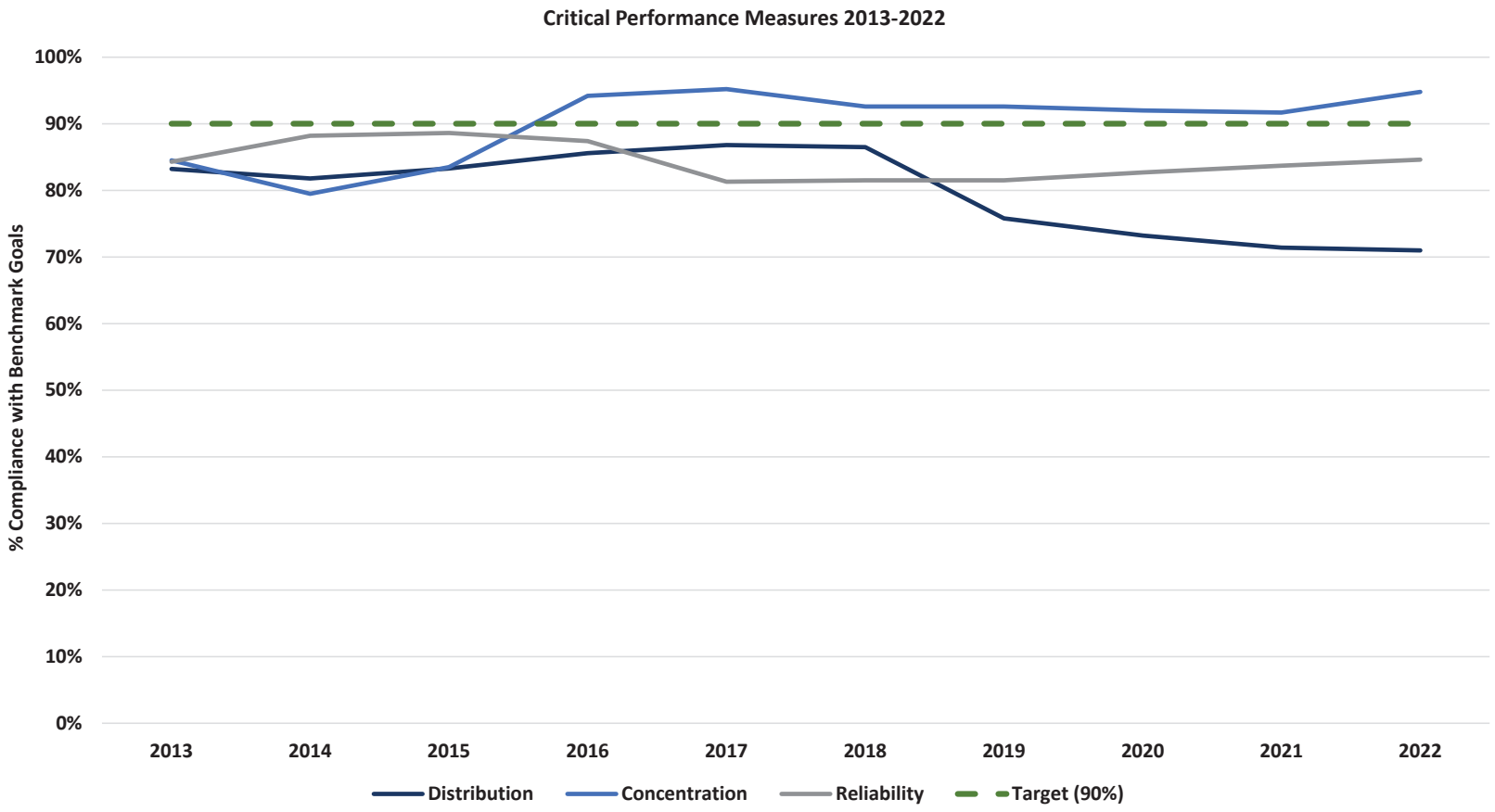
Expenditures

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 their fiscal targets.

GOALS & PERFORMANCE MEASURES

Departmental goals (Top 3-5 goals)	City Strategic Priority	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2021	2022		2023
				Actual	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%

Goal 1: Increase critical performance measure compliance for Fire, EMS, Hazmat, and Technical Rescue to 90%



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Distribution (All calls)	83.2%	81.8%	83.3%	85.6%	86.8%	86.5%	75.8%	73.2%	71.4%	71.0%
Concentration (Fire calls only)	84.5%	79.5%	83.5%	94.2%	95.2%	92.6%	92.6%	92.0%	91.7%	94.8%
Reliability (All calls)	84.3%	88.2%	88.6%	87.4%	81.3%	81.5%	81.5%	82.7%	83.7%	84.6%

Distribution – Ability to get the first GRFD unit on scene within a set time.
Concentration – Assembling an **effective response force (ERF)** on scene within a set time. (**ERF** = number of personnel required to perform the required critical tasking per incident type).
Reliability – The percentage of time a GRFD unit is able to answer calls in their own district.

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	**ADOPTED 2023**	**PROPOSED 2024**	**FORECAST 2025**	**FORECAST 2026**	**FORECAST 2027**	**FORECAST 2028**
Fire (336)						
1010 - General Fund Operating						
701 - Personnel Services	29,872,700	34,336,739	34,931,705	35,223,983	35,681,851	36,191,811
751 - Supplies	201,610	306,610	344,642	353,964	373,695	386,760
800 - Other Services and Charges	4,357,094	4,952,885	5,308,870	5,518,911	5,733,722	5,955,751
970 - Capital Outlays	514,012	524,612	876,660	800,238	739,100	744,262
995 - Other Financing	87,626	168,092	200,439	232,802	8,119	8,525
Total For Expenditures	**35,033,042**	**40,288,938**	**41,662,316**	**42,129,898**	**42,536,487**	**43,287,109**
4010 - Capital Improvement						
970 - Capital Outlays	875,000	1,075,000	425,000	425,000	270,000	270,000
Total For Expenditures	**875,000**	**1,075,000**	**425,000**	**425,000**	**270,000**	**270,000**
Total For Fire	**35,908,042**	**41,363,938**	**42,087,316**	**42,554,898**	**42,806,487**	**43,557,109**

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 $2.9 million and 15 personnel. There are no significant changes to the Fiscal Services budget in FY2024 compared to FY2023 other than the addition of an Administrative Analyst I position for grant support. The General Administration Department also resides within the General Operating Fund with a budget of approximately $25.4 million and no personnel.

Revenue Sources

The Fiscal Services Department is 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

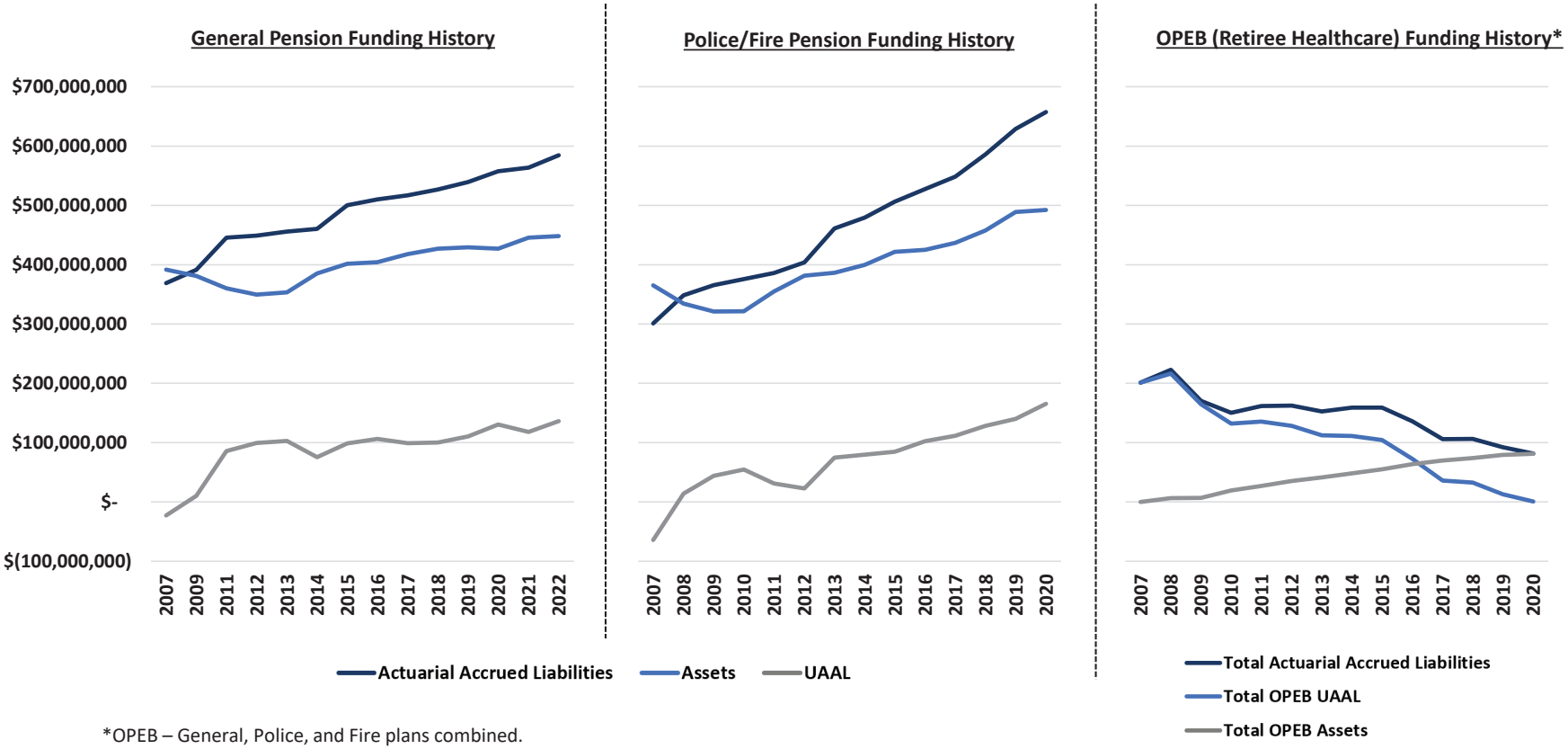
The majority of Fiscal Services department expenditures are comprised of personal services (56%), contractual services (25%), and I.T. computer services (14%). The remaining expenditures are for items such as legal services, facility charges, parking, supplies, professional development, and insurance.

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

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	2022 Actual	2023		2024 Target
					Target	Estimate	
Goal #1: Annually review and evaluate compliance with financial policies. Action Plan: Recommend steps to cure non-compliance.	GE.02 - Foster and maintain fiscal sustainability	# of financial policies in non-compliance	Annually	1	0	1	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 - Foster and maintain fiscal sustainability	% of Actuarially Computed Employer Contributions (ACEC)	Annually	100%	100%	100%	100%
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 - Foster and maintain fiscal sustainability	Moody's and S&P Bond Ratings	Annually	Aa2/AA Stable	Aaa / AAA	Aa2/AA Stable	Aaa / AAA
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 - Foster and maintain fiscal sustainability	General Operating Fund (GOF) fund balance	Annually	46.7%	15%	42.6%	15%
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 - Foster and maintain fiscal sustainability	% of debt limitation	Annually	12.6%	< 100%	9.9% as of 07-02-22	< 100%

Goal 2: Ensure the viability of defined benefit retirement and OPEB systems under the City's authority

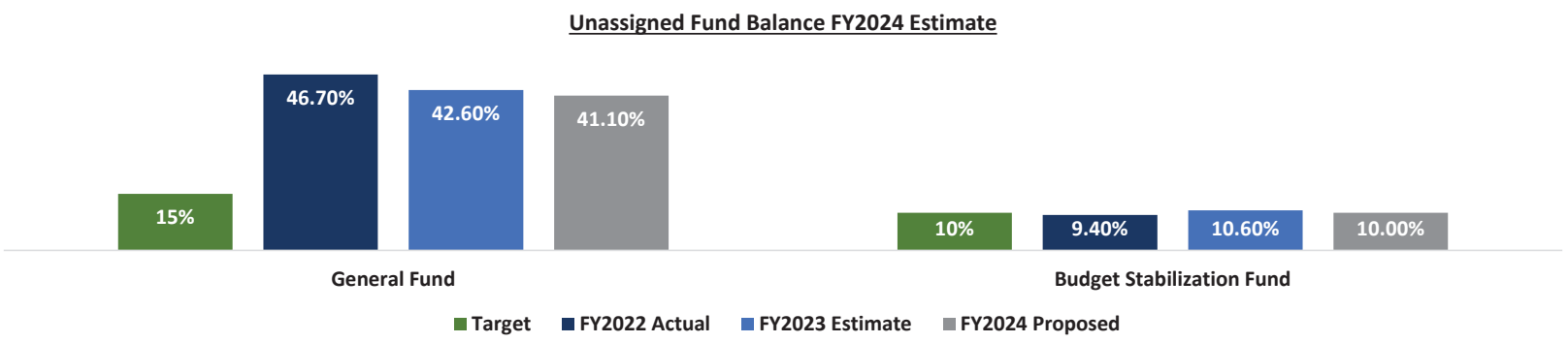


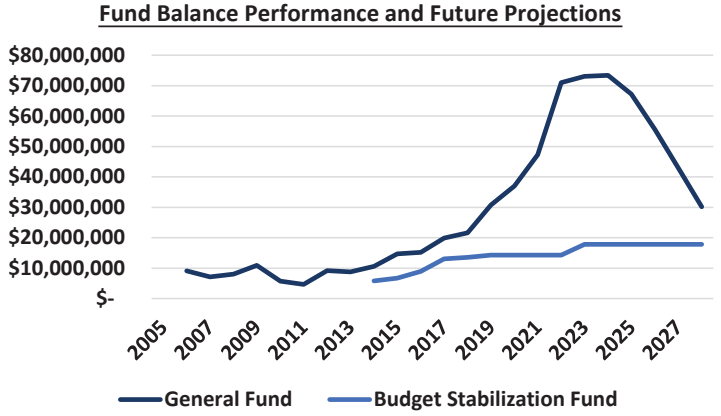
*OPEB – General, Police, and Fire plans combined.

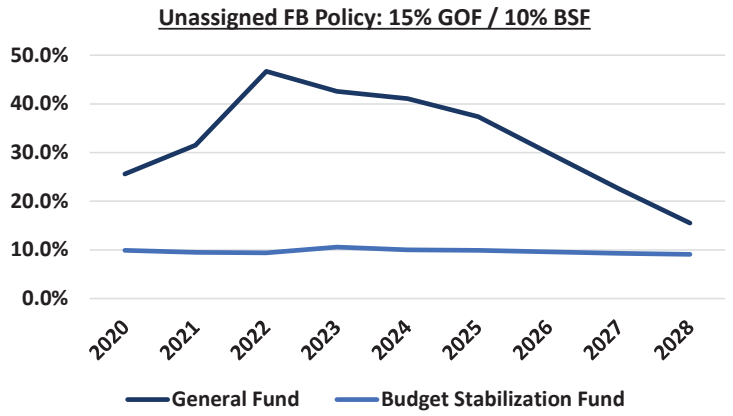
Goal 3: Improve the City's bond rating through the management of controllable elements

Recent Grand Rapids Municipal Bond Ratings					
Description	**Issuer**	**Issue Amount**	**Date of Issuance**	**Rating Agency**	**Rating**
Revenue Bonds Series 2020	Water Supply System	$26,445,000	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

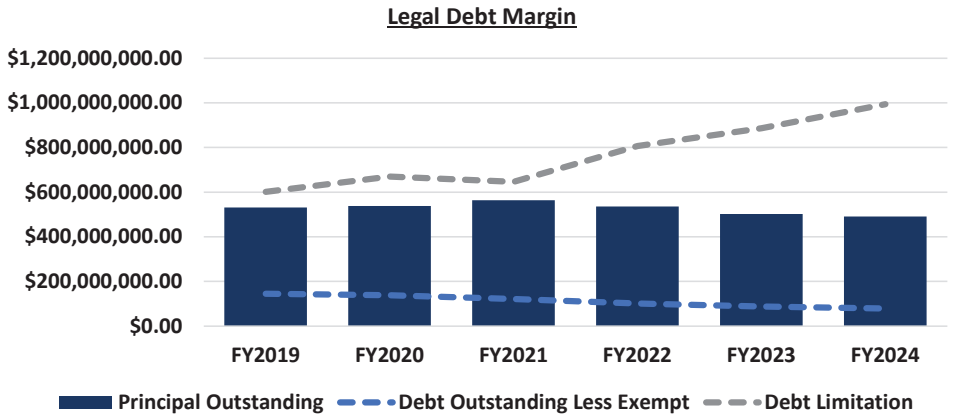
Goal 4: Maintain policy level reserves in all funds to safeguard against economic declines and financial uncertainty

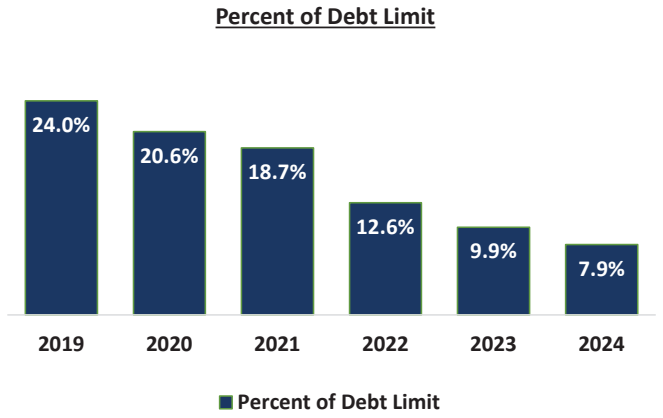






Goal 5: Maintain the City's legal debt margin in compliance with statutory and constitutional debt provisions





STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Fiscal Services (212)						
1010 - General Fund Operating						
701 - Personnel Services	1,448,801	1,641,948	1,728,453	1,801,050	1,872,521	1,936,147
751 - Supplies	7,300	7,750	14,500	19,500	7,750	7,750
800 - Other Services and Charges	1,180,047	1,266,132	1,282,063	1,147,518	776,472	794,496
970 - Capital Outlays	8,500	9,500	9,500	2,000	2,000	2,000
Total For Expenditures	**2,644,648**	**2,925,330**	**3,034,516**	**2,970,068**	**2,658,743**	**2,740,393**
Total For Fiscal Services	**2,644,648**	**2,925,330**	**3,034,516**	**2,970,068**	**2,658,743**	**2,740,393**

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
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	9,070,852	4,808,626	3,143,479	2,613,630	2,634,279	2,655,241
995 - Other Financing	16,930,365	20,467,468	18,647,131	22,462,164	23,312,650	23,438,087
Total For Expenditures	**26,014,917**	**25,289,794**	**21,804,310**	**25,089,494**	**25,960,629**	**26,107,028**
Total For General Administration	**26,014,917**	**25,289,794**	**21,804,310**	**25,089,494**	**25,960,629**	**26,107,028**

DEPARTMENT # 524 – FLEET MANAGEMENT

Fleet Management

OVERVIEW

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 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:

Fleet continues experiencing considerable manufacturing/supply chain distribution issues. In addition to the financial effects of market inflation, manufacturing shortages and product demands are causing extended lead times for critical parts/inventory associated with maintaining and repairing the City's Fleet. These variables have also interrupted 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 among its skilled trades due to retirements, gaps in private-public sector wages, etc. We expect recruitment and retainment of talent to be an ongoing challenge.

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.

Fund Summary

The Motor Equipment Operating Fund budget includes increased expenditures for supplies, vehicle repairs and fuel. The increases include contractual obligations for parts and service vendors along with inflation and supply chain issues. The Motor Equipment Operating Fund had a 7% reduction in fuel (No-Lead and Diesel) consumption from the previous year, but inflation has caused a 70% increase in fuel costs. The replacement of No-Lead and Diesel vehicles with alternative fuel vehicles, primarily CNG, is driving an increase in the natural gas line of the budget and the main factor in the 7% reduction of fuel consumption. Over the past three years Fleet has kept rate increases minimal or reduced rates to keep in line with the requested continuation budget. The department is at a point where this is no longer feasible and budgeted expenditure increases and correlated equipment rental and service fee revenue increases must be made in order to continue the level of service expected of our customers without reducing

the Motor Equipment Operating fund balance below required levels. The Motor Equipment Capital Fund revenue includes a reduction in capital charges to departments in order to alleviate the large expenditure increases and keep exhibit increases minimal. This reduction uses Motor Equipment Capital fund balance to cover the departmental capital charge reduction. The Motor Equipment Capital Fund includes increases due to vehicles/equipment being replaced before end of life in order to receive grant funding for alternative fuel vehicle replacement. Increases were also made to vehicle replacement costs due to the manufacturers no longer producing sedans that are currently being used. These vehicles must be replaced with more expensive small SUVs or alternative fuel vehicles. Inflation increases were also added to account for the large cost increases in the purchase price of vehicles compared to last year (including Fire Apparatus).

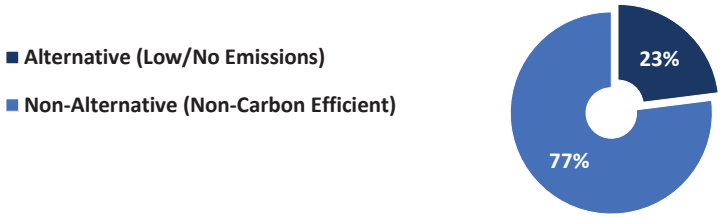
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	2022 Actual	2023		2024 Target
					Target	Estimate	
Increase the total % of the City fleet's passenger (light) vehicles that is low or no emission	GE.04 – Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population. (Strategy 7, Metric 2)	Percent of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty vehicles.	Annually	23%	23%	28%	35%
Increase the total % of the City fleet's heavy equipment that is low or no emission	GE.04 – Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population. (Strategy 7, Metric 2)	Percent of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty vehicles.	Annually	74%	84%	90%	95%
Decrease the number of open encumbrances for parts received	Department Goal/Innovation Project	# of open encumbrances where parts have been received	Quarterly	N/A	Measurement Year	50	35
Reduce the average number of days for parts to be installed on non-critical equipment repairs	Department Goal/Innovation Project	Average # of vehicles with open workorders that are waiting on parts.	Weekly	Measurement Year	34 Days	28 Days	20 Days

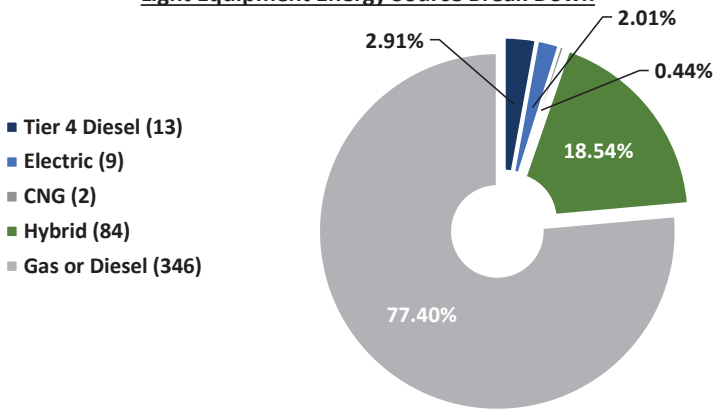
Goal 1: Increase total percent of the city fleet's passenger (light) vehicles that is low or no emission

Current: 23% **FY23 Target:** 28% **FY24 Target:** 35%

Light Equipment Alternative vs Non-Alternative



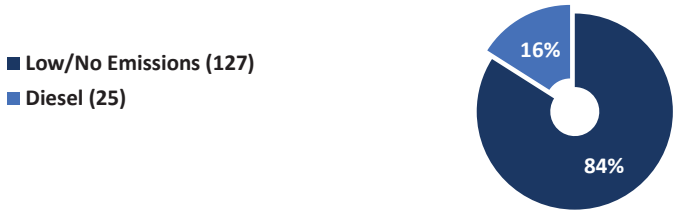
Light Equipment Energy Source Break Down



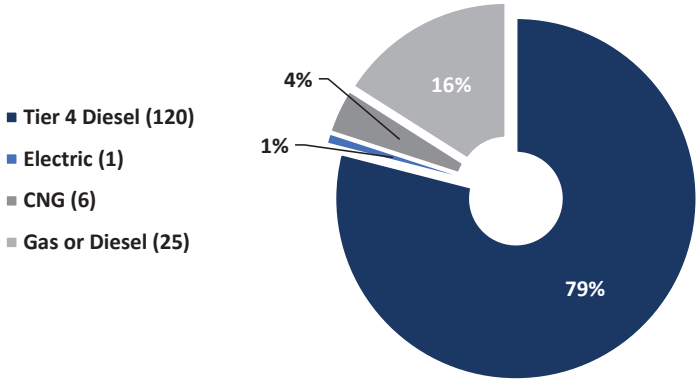
Goal 2: Increase the total percent of the city fleet's heavy equipment that is low or no emission

Current: 84% **FY23 Target:** 90% **FY24 Target:** 95%

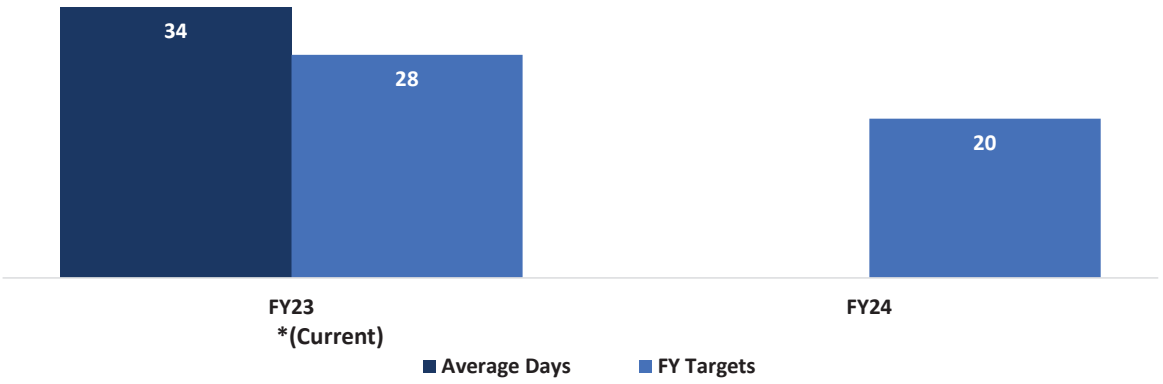
Heavy Vehicle Alternative vs Non-Alternative



Heavy Equipment Energy Source Break Down



Goal 4: Reduce the average number of days for parts to be installed on non-critical equipment repairs



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

Grand Rapids MI - FMS Org Fund Budget Object Rollup Statement Of Operations						
Organization	**ADOPTED 2023**	**PROPOSED 2024**	**FORECAST 2025**	**FORECAST 2026**	**FORECAST 2027**	**FORECAST 2028**
Fleet Management (524)						
6610 - Motor Equipment-Operating						
701 - Personnel Services	3,526,791	3,679,970	3,867,045	4,053,396	4,209,303	4,364,648
751 - Supplies	3,051,000	4,301,000	4,301,020	4,301,040	4,301,061	4,301,082
800 - Other Services and Charges	1,422,786	1,606,888	1,714,777	1,816,026	1,917,605	1,963,082
970 - Capital Outlays	181,693	183,399	186,086	192,472	191,132	192,351
990 - Debt Service	234	78	0	0	0	0
995 - Other Financing	-79,467	-97,137	-100,010	-102,538	-105,054	-106,256
Total For Expenditures	**8,103,037**	**9,674,198**	**9,968,918**	**10,260,396**	**10,514,047**	**10,714,907**
6611 - Motor Equipment-Capital						
970 - Capital Outlays	5,077,807	11,130,135	8,067,380	8,308,891	12,095,423	9,265,206
Total For Expenditures	**5,077,807**	**11,130,135**	**8,067,380**	**8,308,891**	**12,095,423**	**9,265,206**
Total For Fleet Management	**13,180,844**	**20,804,333**	**18,036,298**	**18,569,287**	**22,609,470**	**19,980,113**

DEPARTMENT # 270 – HUMAN RESOURCES

Human Resources

OVERVIEW

The Human Resources Department is comprised of six divisions: Human Resources Administration; Employee Benefits; Recruitment & Selection; Training and Organizational Development; Labor Relations; and Risk Management. ***Human Resources Administration*** oversees strategic planning and initiatives related to the workforce as well as employee events and programs. ***Employee Benefits*** oversees and administers the entire City's benefits plans, associated payroll deductions, administers City wellness programming, and ensures compliance with relevant reporting and legal requirements. The ***Recruitment and Selection*** division facilitates the hiring process, maintains the classification and compensation system, and administers the contractual layoff process. ***Training and Organizational Development*** works to align team member training and development around the City's strategic plan and the organization's values. ***Labor Relations*** negotiates and administers the City's twelve collective bargaining agreements, administers the grievance process, and handles employee complaints, investigations, and discipline. The ***Risk Management*** division administers a comprehensive safety program for employees, recommends appropriate risk financing strategies, administers insurance purchasing, claims settlement, workers compensation, and manages the City's liability and property insurance loss control programs.

The four divisions under the Human Resources Department supported by the General Operating Fund include **Recruitment and Selection, Training and Organizational Development, Employee Benefits, and Labor Relations**. The Human Resources Internal Service Fund (ISF) 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 FY2024.

The ***Recruitment and Selection*** division is 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. **Opportunities** include improved communication and continued hiring manager training regarding the evidence-based selection process and increase in recruitment efforts in neighborhoods of focus. **Threats** include a high rate of retirements from the City for 2023, the current tight labor market and maintaining competitive wages and benefits to attract talent. In FY2023 the recruitment division successfully recruited and filled key executive positions in the organization and continued community engagement efforts and strategic partnerships for talent planning. For FY2024, we will continue to utilize and train on the evidence-based process as identified in the City's strategic plan to reduce barriers to employment and increase our recruitment efforts in neighborhoods of focus.

The ***Training and Organizational Development*** division 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. A current **weakness** is the urgent need to fill the Training and Organizational Development Manager position. 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. A potential **threat** can be the competitive labor market, as we may invest in the training/development of employees and then they could decide to leave the organization for better opportunities. FY2023 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 increased utilization of the Learning Management System for all employees to support easier access and better reporting on professional development. FY2024, we will continue to train employees on how to use the LMS to support the increased usage of Learning Management System, develop new and effective performance management tools, and create a leadership academy based on values and other leadership development courses for current and prospective leaders.

The ***Benefits*** division 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 FY2023 the benefits team worked to increase Employee Health and Wellness participation, and successfully implemented all bargaining negotiation changes. For FY2024, the team will 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.

One of the **strengths** of the ***Labor Relations*** division is their collaboration with labor unions and their ability to resolve majority of the employee/management concerns that are raised. **Weaknesses** include historical practices that can sometimes hinder process improvement and that can also hinder openness within the employee/management relationship. **Opportunities** are the evolving workforce, and there is an intentional focus on mental well-being which can provide overall better work environments for all. A major **threat** is that many people in leadership are retiring from the City which will cause some workplace relationships and dynamics to be lost. This may also have an affect morale and work performance, leading to additional labor related concerns. The Labor Relations division successfully negotiated contracts 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 were discussed to improve and enhance employee experience. All negotiated changes will be implemented in FY2023.

Revenue Sources

The ***General Fund*** (1010) portion of the Human Resources department does not have any sources of revenue.

Expenditures

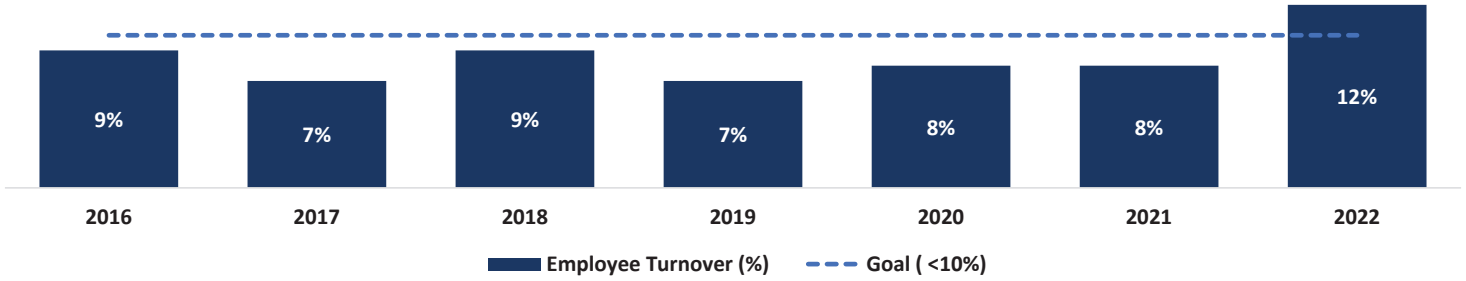
Human Resources department expenses beyond permanent personnel in the General Fund (1010) include contracts for goods and services to support human resources administration, organization and employee development, employee benefits and wellness, the Civil Service system, labor relations, and other programming to support City strategic initiatives.

There will be an increase of 4.65% due to Facilities/Building Lease charges, negotiated wages, and increased retirement contributions.

GOALS & PERFORMANCE MEASURES

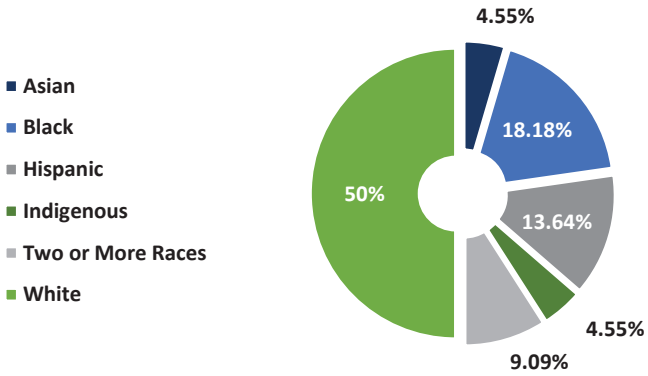
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	2022 Actual	2023		2024 Target
					Target	Estimate	
Goal #1/Action Plan **Reduce employee turnover rate by offering competitive compensation, benefits, and training and developmental opportunities.**	GE.03 (Employees) Attract, hire, train, and retain high performing employees.	Turnover (Retention) Rate	Annually	8.00%	<10%	7.5%	<10%
Goal #2/Action Plan **Increase the number of departmental hires and promotions to reflect the Grand Rapids population.**	GE.03 (Employees) Attract, hire, train, and retain high performing employees.	Percent increase/decrease	Annually			POC vs Non-POC 50%/50%	
Goal #3/Action Plan **Increase the number of employees participating in wellness programs.**	GE.03 (Employees) Attract, hire, train, and retain high performing employees.	Health and Wellness Engagement (Benefits)	Annually	52%	60%	60%	60%

Goal 1: Reduce employee turnover rate by offering competitive compensation, benefits, and training and developmental opportunities

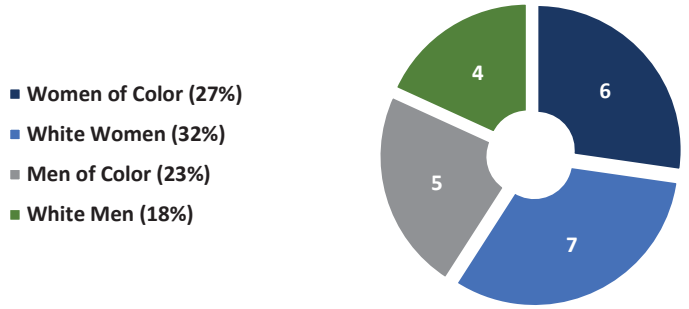


Goal 2: Increase the number of departmental hires and promotions to reflect the Grand Rapids population

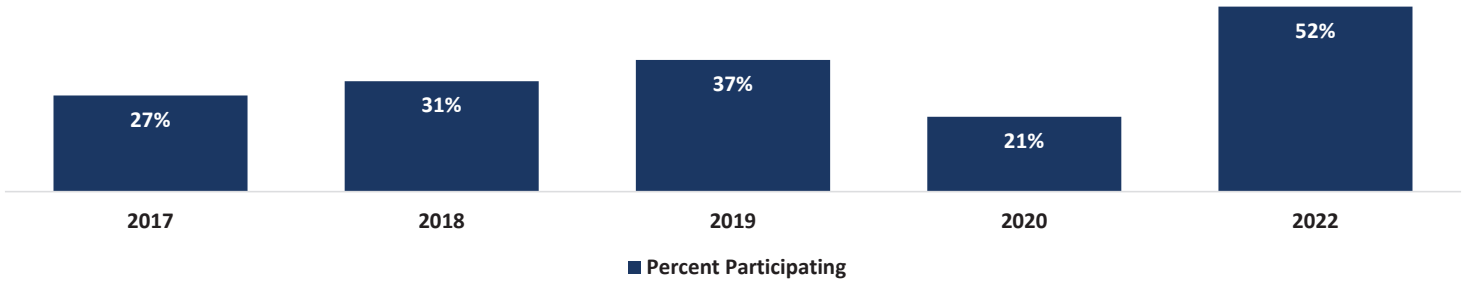
HR Departmental Workforce Diversity



POC vs Non-POC Department Analysis



Goal 3: Increase the number of employees participating in wellness programs



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Human Resources (270)						
1010 - General Fund Operating						
701 - Personnel Services	1,946,456	2,081,071	2,196,073	2,287,181	2,361,730	2,447,771
751 - Supplies	30,000	30,000	30,000	30,000	30,000	30,000
800 - Other Services and Charges	1,371,519	1,440,720	1,396,604	1,434,211	1,492,532	1,479,113
970 - Capital Outlays	5,000	7,000	7,000	7,000	7,000	7,000
Total For Expenditures	**3,352,975**	**3,558,791**	**3,629,677**	**3,758,392**	**3,891,262**	**3,963,884**
6770 - Health Insurance						
701 - Personnel Services	416,604	445,445	462,315	476,431	488,605	504,193
800 - Other Services and Charges	30,712,219	32,108,506	34,271,722	36,584,231	39,057,073	41,699,634
Total For Expenditures	**31,128,823**	**32,553,951**	**34,734,037**	**37,060,662**	**39,545,678**	**42,203,827**
6771 - Other Reserves-Insurance						
701 - Personnel Services	456,576	460,486	483,213	501,114	517,463	539,295
800 - Other Services and Charges	5,003,006	5,405,526	5,375,663	5,646,541	5,640,618	5,928,184
970 - Capital Outlays	150,000	0	0	0	0	0
Total For Expenditures	**5,609,582**	**5,866,012**	**5,858,876**	**6,147,655**	**6,158,081**	**6,467,479**
Total For Human Resources	**40,091,380**	**41,978,754**	**44,222,590**	**46,966,709**	**49,595,021**	**52,635,190**

DEPARTMENT # 255 – INCOME TAX

Income Tax

OVERVIEW

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

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

For FY2024 the department has a continuation budget with no significant changes over FY2023.

Revenue Sources

The Income Tax Department collected $102,010,850 in FY2022. 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%). For FY2024 these allocations will be modified to the following allocations: General Operating Fund (82.767%), Capital Reserve Fund (3.900%), Vital Streets Fund (11.200%), and Sidewalk Repair Fund (2.133%)

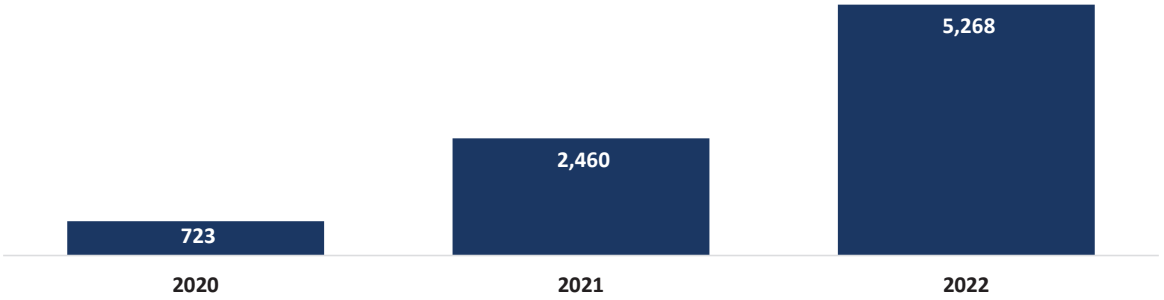
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	Past FY Actual	Current FY		Next FY Target
					Target	Estimate	
Community Outreach-Taxpayer Assistance	GE02	#of Taxpayers assisted	Annually	2,638	2,500	1,400	3,000
Legislative Efforts	GE02	Change laws	Annually	0	2	2	3
Forecasting model	GE02	Change Codes	As Needed	3	0	0	As needed

Goal #1:

Over the last few years, we have slowly expanded our hours to try to accommodate the need for more taxpayer assistance. We have a tracking method from previous years that allowed us to see how many customers we had come to our windows based on a transaction code that was assigned to the front counter computers. This method of tracking tracks all individuals that came in for the entire year not just during the expanded hours. Now, I am expanding the Saturday hours and night hours on Wednesday and have programed attributes into our software that will allow for us to run reporting starting in January 2022 to determine when a person came in, their income, zip code, and the type of service we handled for them to give a better picture of who we are helping the community. For FY2023 we helped over 2,600 individuals in the office from all over the City and outside the City of Grand Rapids that were mainly low-medium income.

Customers Helped Outside of "Normal Business Hours"



Goal #2:

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

1) Raise Estimated Payment Safe Haven to $250 for individuals and $500 for corporations – Currently the safe haven is hard written into the ordinance as $100 this was established in 1968 and has not risen like the State or Federal safe haven. By increasing the safe haven we will have fewer taxpayers that get bills for non-payment of estimated payments by allowing them to pay at the end of the year.

2) Add section to include Sub S flow-through income as taxable income of a resident

a. Add a credit for a resident taxpayer with taxable income from an S corporation – Grand Rapids and Flint are the only Cities that allow for the credit pass through from the S corporate to the individual return. Without the pass through there is an actual double taxation. When the law was written S corporations were considered a disregarded entity by the State of Michigan and the City Ordinances were not updated to reflect the changes of the State of Michigan.

3) Repeal or change section that relates to deductibility of 2106 expenses – All other deductions state that it follows the IRS rules on each subject except the 2106 expenses. If we add the "following the IRS" this would allow us to accept or not accept the same as the federal. The way we previously watched for abuse of the 2106 expenses was by requested a copy of the federal return.

4) Add the words "severance pay" to section describing types of income taxable to non-residents – In order to get the compensation on the non-resident side you have to go to the definition of compensation while on the resident side it lists all compensation types. This would just be an expansion on the definition. The proration of severance pay is determined on the average of the past three years earned as a non-resident. This does not change any taxability of the severance.

5) Set penalty section to be the same as under Michigan Department of Revenue Act.

a. Add penalty for failure to file W-2s – When a company fails to file forms there is currently no penalty. The Cities are unable to reconcile the accounts until the forms are filed or verify withholding on an individual return. If there is no money due on a withholder there would be no penalty for them not filing a W-2 with a City. By not having the W-2s this can directly impact our ability to verify and give refunds to taxpayers.

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Income Tax (255)						
1010 - General Fund Operating						
701 - Personnel Services	1,967,093	2,124,848	2,218,713	2,296,386	2,360,424	2,442,968
751 - Supplies	40,150	40,150	47,150	44,150	51,150	48,150
800 - Other Services and Charges	827,926	842,418	817,056	816,495	806,026	794,348
970 - Capital Outlays	11,000	11,000	15,000	15,000	15,000	15,000
Total For Expenditures	**2,846,169**	**3,018,416**	**3,097,919**	**3,172,031**	**3,232,600**	**3,300,466**
Total For Income Tax	**2,846,169**	**3,018,416**	**3,097,919**	**3,172,031**	**3,232,600**	**3,300,466**

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 of $7.9 million in FY24. Its accounting structure includes an operating fund (6800), a capital fund (6810), and a financial management system (FMS) fund (6820). 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.

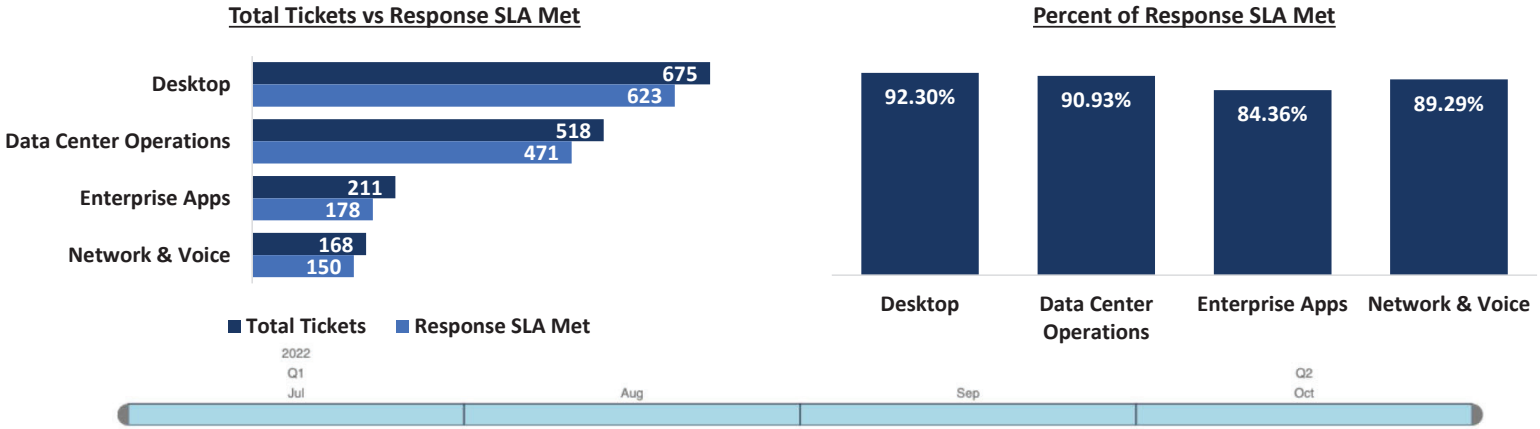
Expenditures

The IT Department covers all upfront operational expenses, both direct and indirect, associated with maintaining a safe, sustainable and industry aligned IT program.

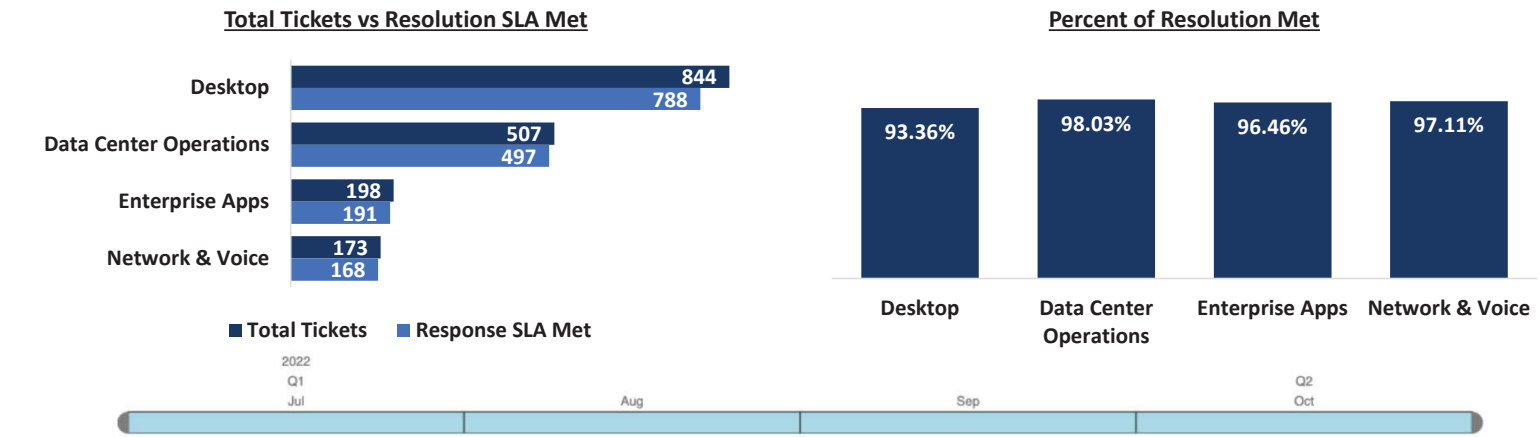
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022	2023		2024
				Actual	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	97.81%	80%	97.45%	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	99.32%	80%	98.31%	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	94.75%	87.5%	93.75%	87.5%

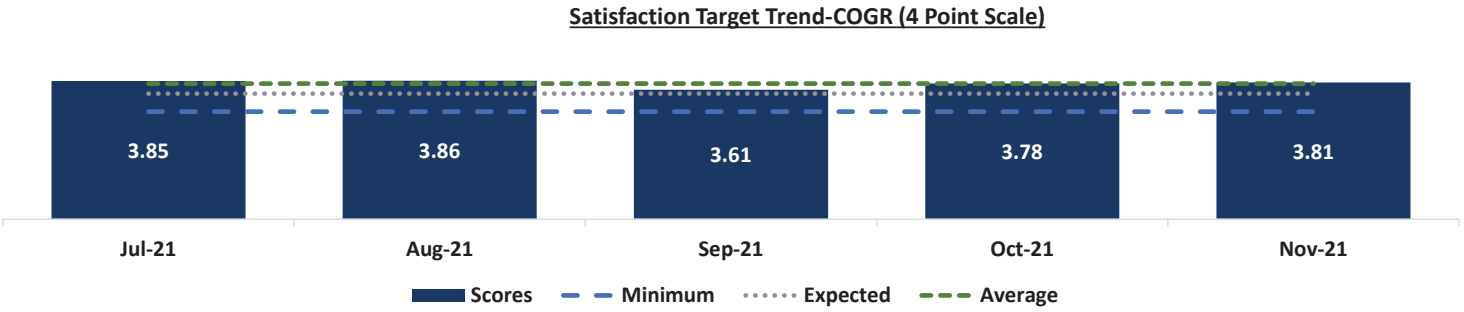
Goal 1: Respond to Severity 4 (SEV4) Incidents within 8 business hours of incident ticket creation by a user



Goal 2: Resolve Severity 4 (SEV4) Incidents within 8 business hours of incident ticket creation by a user



Goal 3: Achieve an 87.5% monthly average Customer Satisfaction Survey (CSAT) score



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Information Technology (228)						
4010 - Capital Improvement						
800 - Other Services and Charges	571,208	566,480	557,982	549,613	541,368	533,248
Total For Expenditures	**571,208**	**566,480**	**557,982**	**549,613**	**541,368**	**533,248**
6800 - Information Tech-Operating						
701 - Personnel Services	419,938	444,065	454,409	465,488	474,749	488,981
751 - Supplies	17,306	17,306	17,645	17,995	18,355	18,561
800 - Other Services and Charges	6,433,200	6,499,410	6,606,792	6,805,164	7,019,114	7,238,528
Total For Expenditures	**6,870,444**	**6,960,781**	**7,078,846**	**7,288,647**	**7,512,218**	**7,746,070**
6810 - Information Technology-Capital						
970 - Capital Outlays	785,373	428,791	223,095	640,000	488,128	1,149,847
Total For Expenditures	**785,373**	**428,791**	**223,095**	**640,000**	**488,128**	**1,149,847**
6820 - Financial Management System						
800 - Other Services and Charges	577,337	472,581	0	0	0	0
Total For Expenditures	**577,337**	**472,581**	**0**	**0**	**0**	**0**
Total For Information Technology	**8,804,362**	**8,428,633**	**7,859,923**	**8,478,260**	**8,541,714**	**9,429,165**

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 $4 million in HVAC replacements system wide. At the conclusion of FY23, all eight library properties will have had full HVAC replacements over the last four budget cycles that will last approximately 20 years. This effort ties directly ties 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 95% in FY23) 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. FY24 will be the sixth 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 $580k of the library's $12.5 million FY23 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.

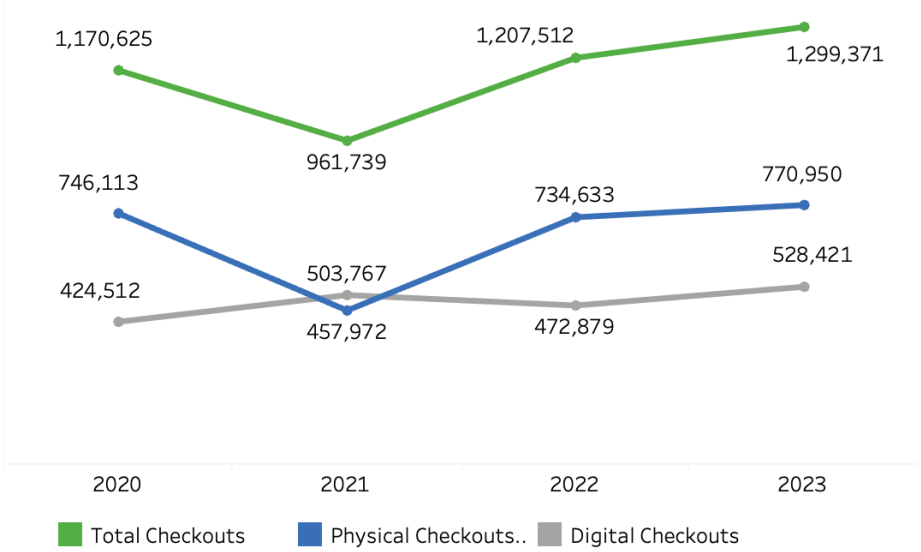
Expenditures
Staffing, materials, building maintenance and utilities, and the transfer to the Capital Fund account for over 85% of the Operating Fund's annual expenditures. The remaining operating line items such Furniture and Community Promotion (programming) tend to fluctuate year-to-year based on what is needed/requested for a particular upcoming year.

For FY24, the library will be operating at a deficit primarily due to one project that will not impact future budgets. An IT assessment will be conducted with City of Grand Rapids at approximately $400k under contractual Services. There is also approximately $240k in equipment, furniture, and vehicles budgeted in FY24 that will not apply to future budgets.

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 FY22, it maintains a fund balance of approximately $1.6 million. The Library Trust (2712) does not have any spending activity annually.

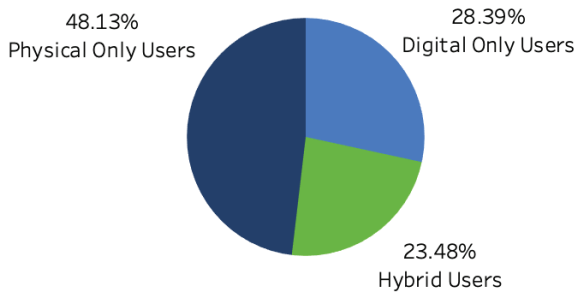
FY23 Key Metrics

Items Checked Out by Fiscal Year

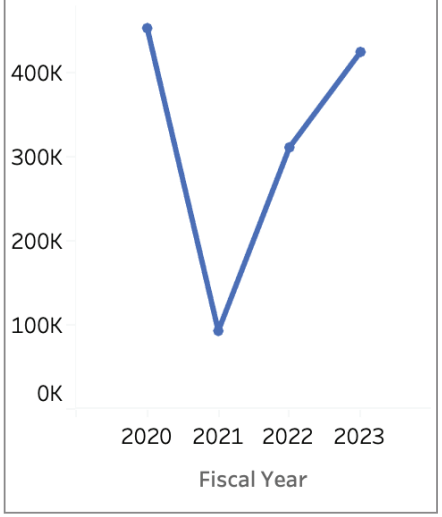


Physical / Digital User Breakdowns

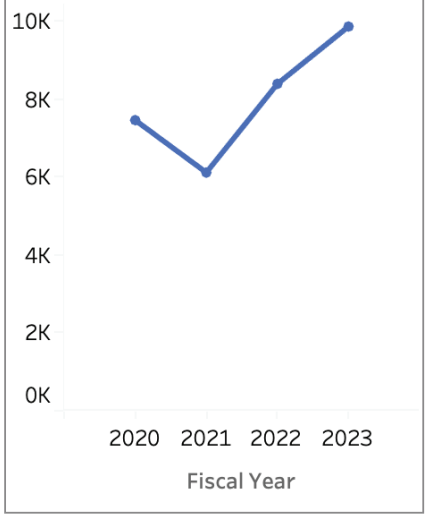
Physical = patrons who only check out physical materials (books, DVDs, etc.)
Digital = patrons who only check out digital materials (ebooks, eAudiobooks, streaming movies, etc.)
Hybrid = patrons who check out both types of materials



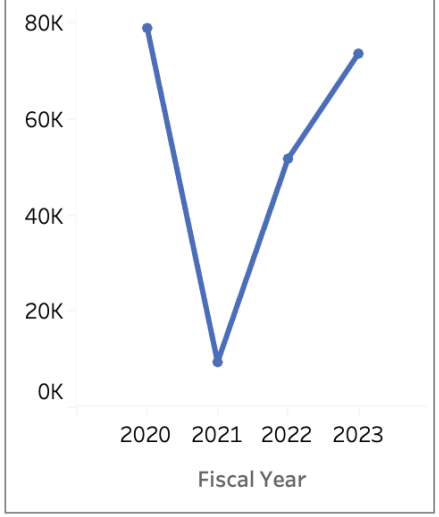
Library Visits



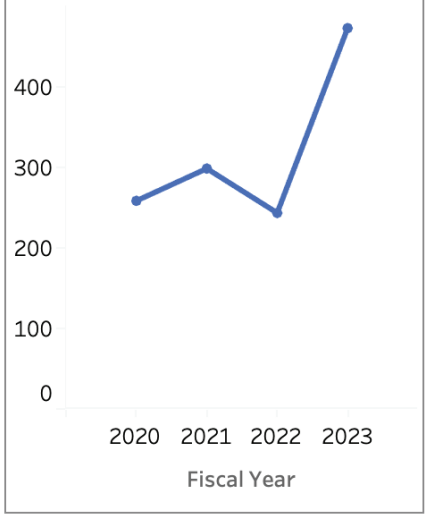
Library Card Registration



Computer Sessions



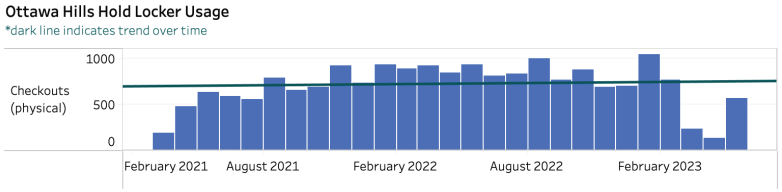
Library Programs

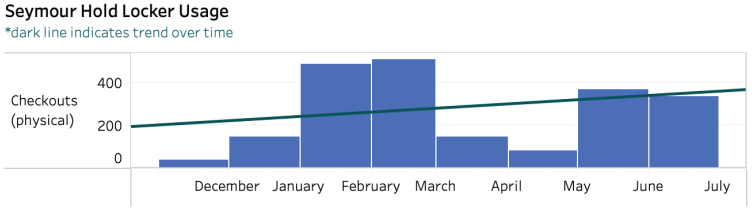


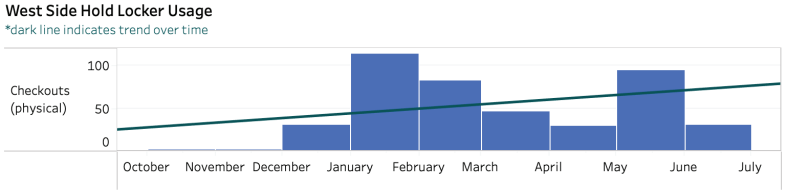
Goal 1: Enhance current services and spaces for increased accessibility.

After assessing the success of hold pickup lockers at the Ottawa Hills branch in FY22, additional lockers will be added at the Seymour Branch and the West Side Branch.

- Seymour and West Side lockers launch December 2022
- Software is developed by in-house IT team to integrate directly with Evergreen catalog
- 7,740 checkouts from all lockers in FY23
- 631 unique patrons using lockers in FY23



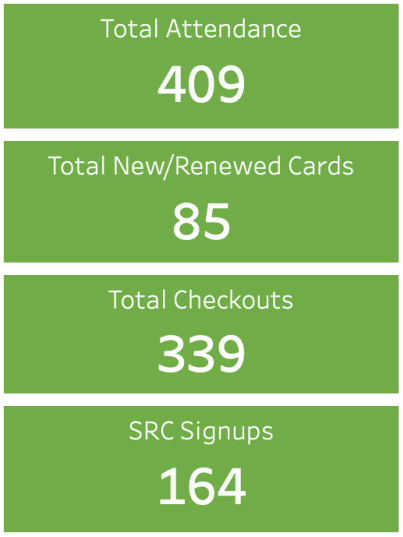


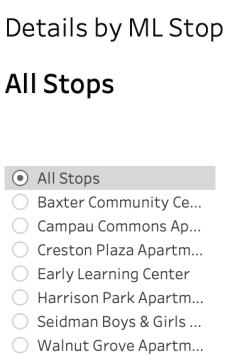


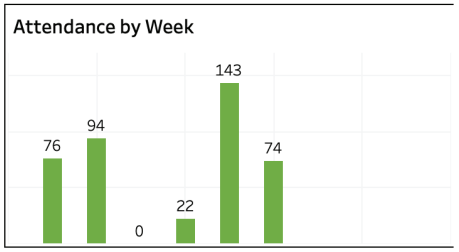
Goal 2: GRPL will better understand our current patron base and broader community.

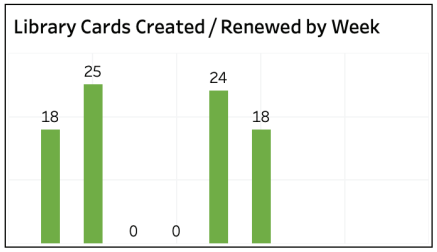
Launch mobile library service with consistent service hours and routes.

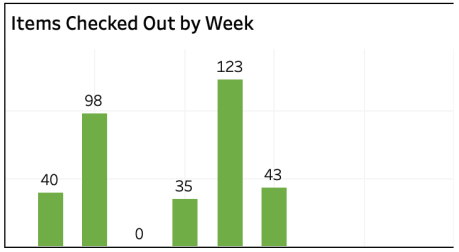
In June, 2023, the mobile library launched a 10-week schedule of regular stops at seven locations across the city. A full range of library services, including library card signup, book and movie check out, and Summer Reading Challenge signup, and activities for kids are provided at each stop. *Data below is based on first 6 weeks of service. Week #3 was cancelled due to poor air quality.*

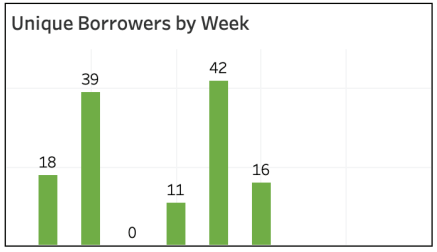












STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Library (790)						
2710 - Public Library Operating						
701 - Personnel Services	8,308,061	9,052,841	9,456,984	9,651,358	9,874,819	10,138,547
751 - Supplies	1,753,850	1,750,650	1,714,700	1,714,700	1,714,700	1,714,700
800 - Other Services and Charges	3,221,925	3,343,824	2,644,944	2,660,260	2,676,141	2,692,609
970 - Capital Outlays	560,500	280,475	30,000	30,000	30,000	30,000
995 - Other Financing	1,500,000	-50,000	50,000	160,000	220,000	200,000
Total For Expenditures	**15,344,336**	**14,377,790**	**13,896,628**	**14,216,318**	**14,515,660**	**14,775,856**
2711 - Public Library Grants/Projects						
970 - Capital Outlays	1,355,000	300,000	132,000	372,000	315,000	535,000
Total For Expenditures	**1,355,000**	**300,000**	**132,000**	**372,000**	**315,000**	**535,000**
7374 - Library Retiree Health Care Fund						
Expenditures						
800 - Other Services and Charges	10,133	0	0	0	0	0
Total For Expenditures	**10,133**	**0**	**0**	**0**	**0**	**0**
Total For Library	**16,709,469**	**14,677,790**	**14,028,628**	**14,588,318**	**14,830,660**	**15,310,856**

DEPARTMENT # 523 - PARKING
DEPARTMENT # 519 - TRAFFIC SAFETY
Mobile GR

OVERVIEW

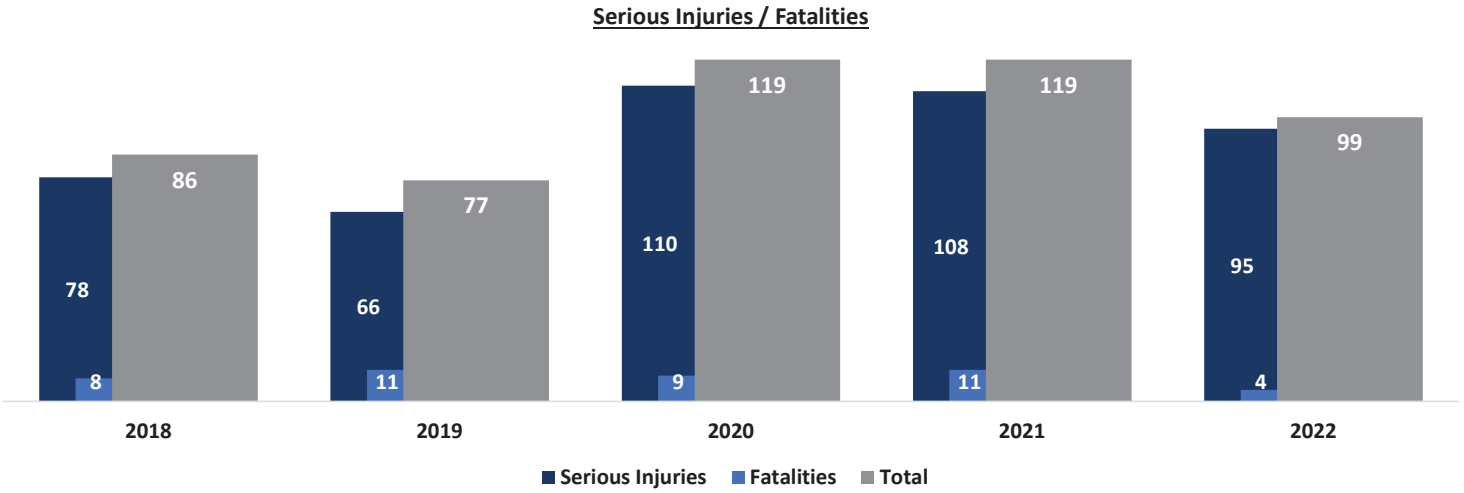
Mobile GR is the City's consolidated transportation and mobility department and serves to provide safe, efficient, and equitable mobility for all residents and visitors. The department operates 35 ramps and lots across the City and manages more than 3,000 on-street parking spaces; conducts parking enforcement, including assuming responsibility for odd/even enforcement from the GRPD in FY22; manages the DASH shuttle; maintains more than 200 City-owned traffic signals and an additional 500 signals owned by MDOT, Kent County, and surrounding cities and towns; maintains approximately 35,000 traffic signs; develops transportation and mobility policies; and conducts multimodal traffic engineering assessments, designs, and improvements. Mobile GR's efforts provide residents and visitors with better transportation options to access jobs, services, and amenities in alignment with the City Strategic Plan and the Equitable Economic Development and Mobility Strategic Plan. Mobile GR manages two separate budget departments, Parking – 523 and Traffic Safety – 519. This requires extensive coordination as the two legacy funds often do not align with needs of advancing mobility and the priorities in these strategic plans.

Mobile GR collects revenue into the Parking – 5140 fund through parking fees at both on- and off-street facilities, as well as a limited amount from parking enforcement fines. Historically, parking revenue averages approximately $20M each fiscal year, although this was reduced to $12.4M in FY21 and $18.3M in FY22 and budgeted for $19.6M in FY23 due to impacts from the COVID pandemic. Parking expenditures were $14.4M in FY21 and $15.5M in FY22 and budgeted for $17.6M in FY23, and are primarily used for maintenance of parking facilities, funding of the DASH shuttle, and implementation of other mobility initiatives and innovations. The Traffic Safety – 2020 fund received $1.5M in revenue for FY21 and $2.2M for FY22 and budgeted for $2.0M in FY23, most of which comes from traffic signal work for other jurisdictions as well as barricading services. Expenditures were $5.4M for FY21 and $6.3M in FY22 and budgeted for $6.4M in FY23. This funding provides for general traffic safety operations and supplies. The gap between Traffic Safety – 519 revenue and expenditures is funded by the Major and Local Streets fund, which has been dynamic in the pandemic years due to fluctuations in the gas/weight tax revenue provided by the State.

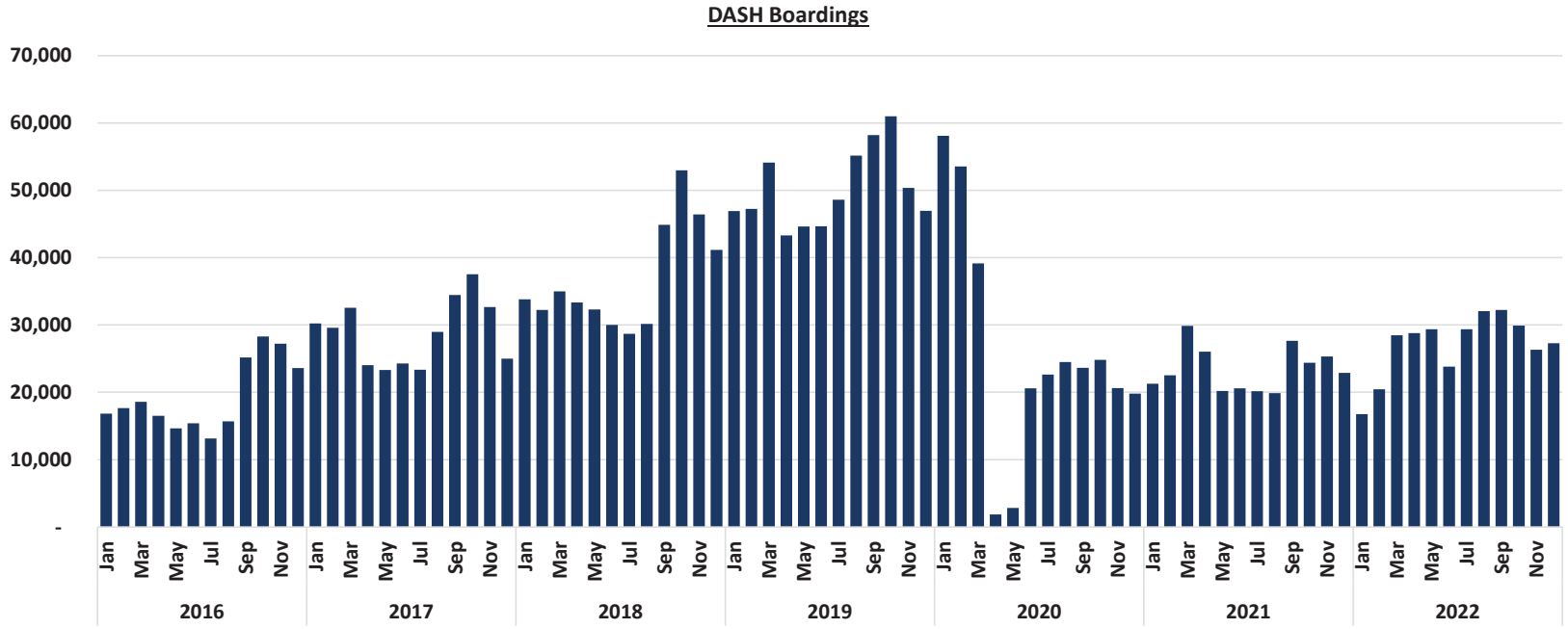
GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective (i.e. GE.O2 Foster and maintain fiscal sustainability)	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022 Actual	2023 Target	2023 Estimate	2024 Target
Goal #1: Implement Vision Zero	MB.01 – Implement proactive mobility and safety solutions through evaluation, engineering, enforcement, and education that results in safe, multi-modal transportation corridors	Number of serious injuries and fatalities	Annually	Bike F - 1 Bike SI - 3 Ped F - 0 Ped SI - 7 Veh F - 2 Veh SI - 38	10% Reduction	TBD	10% Reduction
Goal #2: Increase DASH and micromobility ridership	MB.02 – Create an accessible, low to no carbon multi-modal transportation experience and reduce single-occupant vehicle travel through innovative 21st century mobility options	% Change in DASH and micromobility ridership	Monthly	-9% Micro 26% DASH	2% Micro 5% DASH	TBD	2% Micro 5% DASH
Goal #3: Invest in transit stop asset management	MB.03 – Develop a well-maintained and coordinated transportation network through planning, partnership, effective asset management, and efficient project delivery that strengthens Grand Rapids' economy	Number of bus stops improved	Annually	20	40	60	20

Goal 1: Implement Vision Zero



Goal 2: Increase DASH and micromobility ridership



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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Parking (523)						
5140 - Parking Operating						
701 - Personnel Services	4,818,621	5,213,075	5,504,366	5,771,452	6,005,681	6,253,384
751 - Supplies	209,000	241,200	241,200	241,200	241,200	241,200
800 - Other Services and Charges	9,169,434	10,322,034	10,479,749	10,668,132	10,457,143	10,519,087
970 - Capital Outlays	169,000	180,000	110,000	110,000	110,000	110,000
990 - Debt Service	855,751	576,114	521,187	462,124	407,060	356,409
995 - Other Financing	2,240,000	6,252,000	5,925,000	4,330,000	5,435,000	4,540,000
Total For Expenditures	**17,461,806**	**22,784,423**	**22,781,502**	**21,582,908**	**22,656,084**	**22,020,080**
5141 - Parking Capital Projects						
970 - Capital Outlays	2,400,000	6,412,000	6,085,000	4,490,000	5,595,000	4,700,000
Total For Expenditures	**2,400,000**	**6,412,000**	**6,085,000**	**4,490,000**	**5,595,000**	**4,700,000**
Total For Parking	**19,861,806**	**29,196,423**	**28,866,502**	**26,072,908**	**28,251,084**	**26,720,080**

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Traffic Safety (519)						
2020 - Major Streets						
701 - Personnel Services	2,595,468	2,823,525	2,949,322	3,061,936	3,164,784	3,280,951
751 - Supplies	740,000	1,247,440	1,295,497	1,357,658	1,013,919	1,081,185
800 - Other Services and Charges	3,008,249	2,634,885	2,818,765	2,887,569	2,968,762	3,030,464
970 - Capital Outlays	53,371	60,871	62,216	63,574	64,944	71,327
995 - Other Financing	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
Total For Expenditures	**6,347,088**	**6,716,721**	**7,075,800**	**7,320,737**	**7,162,409**	**7,413,927**
2030 - Local Streets						
701 - Personnel Services	94,745	97,875	103,301	107,859	112,164	117,306
Total For Expenditures	**94,745**	**97,875**	**103,301**	**107,859**	**112,164**	**117,306**
4090 - Vital Str Cap-Non Bond						
970 - Capital Outlays	675,000	915,000	915,000	915,000	915,000	915,000
Total For Expenditures	**675,000**	**915,000**	**915,000**	**915,000**	**915,000**	**915,000**
Total For Traffic Safety	**7,116,833**	**7,729,596**	**8,094,101**	**8,343,596**	**8,189,573**	**8,446,233**

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, Grand Rapids Public Schools graduates and students of color. The office accomplishes its goals through direct service programming and system-building work with community partners to leverage efforts for optimal outcomes for youth.

Revenue Sources

Our Community's Children is supported through general fund dollars, grants, donations and sponsorships that support staffing, programming and system-building efforts.

FY24 Expenditures

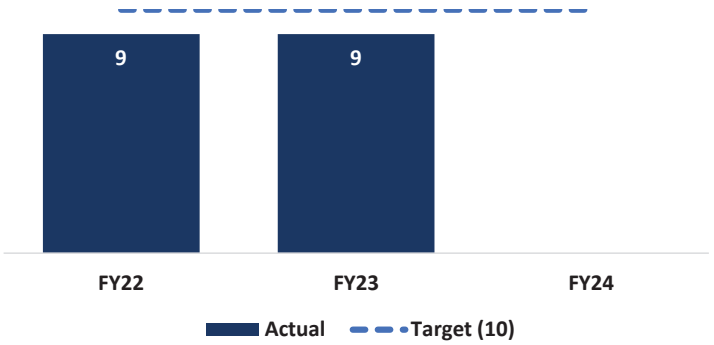
The general fund allocation supports day-to-day operations, i.e. building rental, IT services, parking, printing and publishing, travel and training, postage, telephone, supplies and computer equipment. It also provides support for the Mayor's Youth Council, post-secondary efforts, wages for youth employment, and professional development in youth development. The general fund allocation also supports 1 FTE for the Executive Director. In addition, the proposed FY24 budget also includes funding for a proposed arts and civic engagement initiative that will provide opportunities for young people to demonstrate their artistic gifts and learn ways to be engaged in the functions of city government by expressing issues of concern to them in creative ways. 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.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	Past FY Actual	Current FY		Next FY Target
					Target	Estimate	Target
Goal #1 - Train 10 afterschool providers in STEAM for quality afterschool programs.	Engaged & Connected Community; Obj. 2	# of afterschool providers enrolled	Annually	9	10	9	10
Goal #2: Serve 100 new students through the T2C Studio for college navigation and scholarship services.	Economic Prosperity & Affordability; Obj. 2	# of youth appointments for service	Annually	652	100	814	100
Goal #3 - Increase the number of city youth engaged in civic affairs and projects to 100 through the Mayor's Youth Council.	Engaged & Connected Community; Obj. 2	# of youth enrolled in program & participating in activities	Annually	43	100	56	100

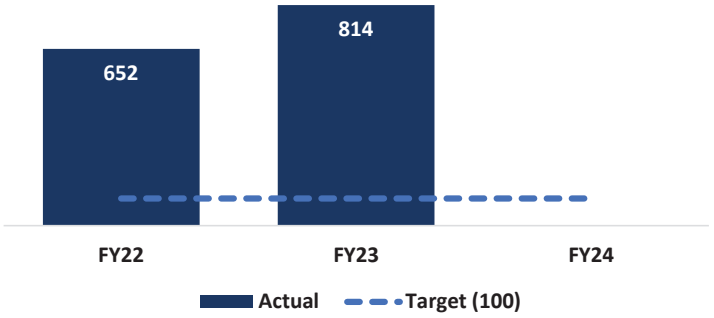
Goal 1: Train 10 afterschool providers in STEAM for quality afterschool programs

Providers (9):
- John Ball Zoo
- 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
- Davenport University



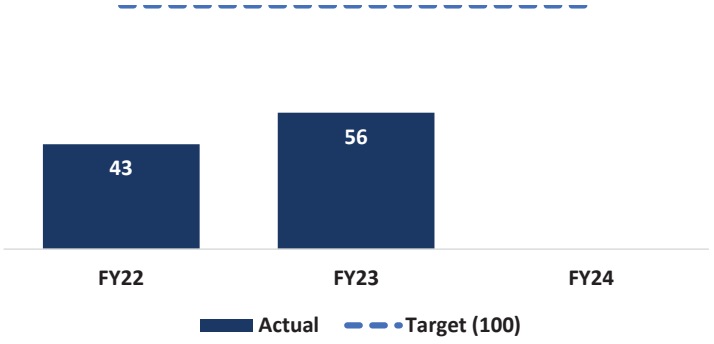
Goal 2: Serve 100 new students through the T2C Studio for college navigation and scholarship services

Service Areas:
FAFSA completion, college applications, workshops, Studio outreach, scholarship applications, and summer melt events.



Goal 3: Increase the numbers 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 2023)



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Our Community's Children (698)						
1010 - General Fund Operating						
701 - Personnel Services	230,613	222,183	230,055	234,507	238,323	244,035
751 - Supplies	0	500	5,843	7,519	9,075	10,627
800 - Other Services and Charges	72,853	95,322	97,377	99,393	101,541	103,617
970 - Capital Outlays	2,500	7,400	3,600	3,600	3,600	3,600
Total For Expenditures	**305,966**	**325,405**	**336,875**	**345,019**	**352,539**	**361,879**
Total For Our Community's Children	**305,966**	**325,405**	**336,875**	**345,019**	**352,539**	**361,879**

Parks and Recreation, Golf and Cemeteries (751, 784, 567)
Parks | Golf | Cemeteries

OVERVIEW

The Department of Parks and Recreation is responsible for the maintenance and asset management of the city's 74 parks, 6 city cemeteries, Indian Trails Golf Course and all city owned trees. The department also oversees recreation programming including adult and youth classes, summer day camps, skating at Rosa Parks Circle and shelter rentals.

Mission: *"To provide our community with inspirational experiences through the responsible management and collaborative stewardship of the City's natural, educational, and cultural resources."*

Vision: "*Creating and supporting a healthy, vibrant community through active neighborhoods, inclusive programs and events, innovation and best practices, exceptional services and embracing diversity"*



The Department of Parks and Recreation recently completed a Strategic Operating Plan to guide operations and create unity and alignment with the City's Strategic Plan. https://www.grandrapidsmi.gov/Government/Departments/Parks-and-Recreation

Parks and Recreation Strategic Priorities:

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

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.

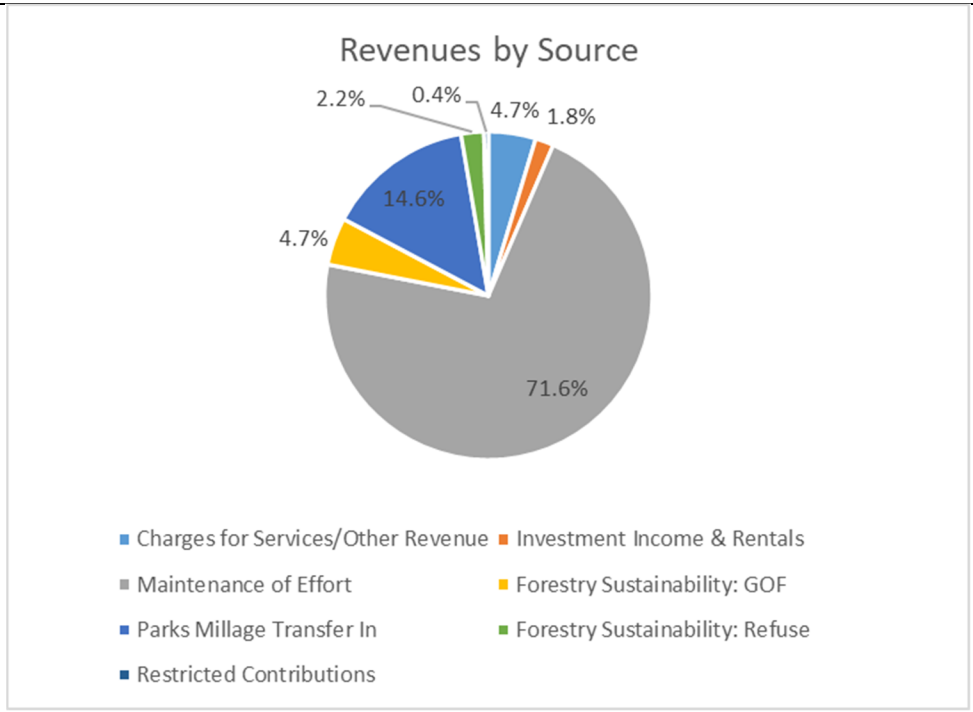
Capital Investment & System Planning: Create a connected network of parks, natural areas, and waterways that is accessible to all of the Grand Rapids community.

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

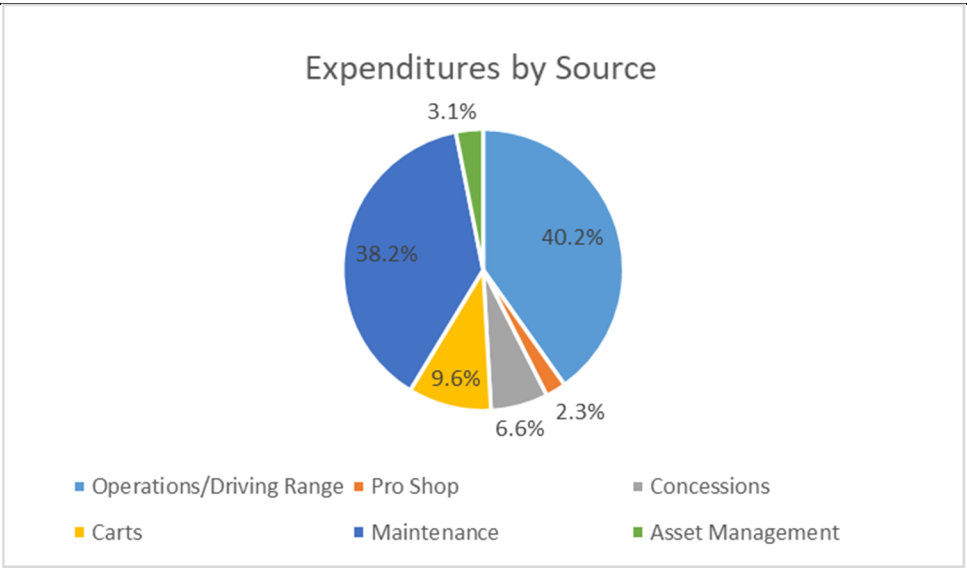
Accounting Structure

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 FY2024 revenue budget is $10,693,847. The primary source of this revenue is a Maintenance of Effort subsidy from the General Operating Fund (GOF) of $7,655,149. 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 $1,558,200 from the Parks Millage Fund to support recreation programming and park maintenance operations.

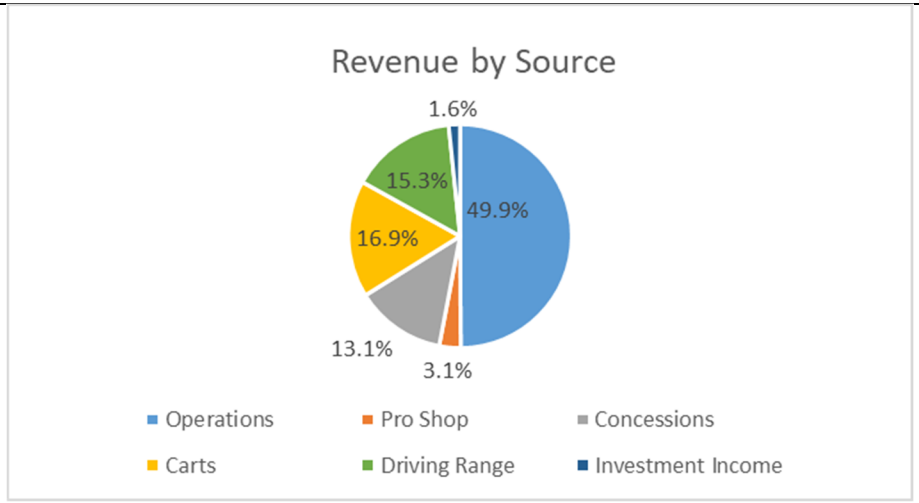


Expenditures: With the additional investment in Park Maintenance and Operations from the 2019 Parks Millage, 42% of planned expenditures fall in this category. Recreation programming expenditures represent 11.2%, Forestry Services 33.3%, and 13.5% for the department's administrative services.

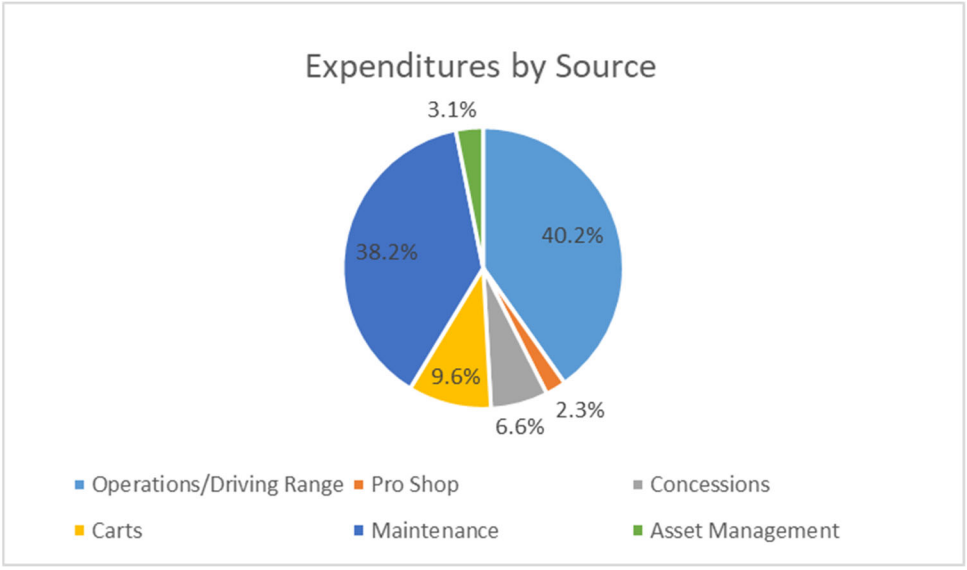


The Golf Course Operating Fund is used to account for activities of the Indian Trails Golf Course located at 28th Street and Kalamazoo Avenue.

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 $1,232,182 for FY2024. Course operations should generate enough revenue from fees and product sales to be self-sustaining, including asset management.



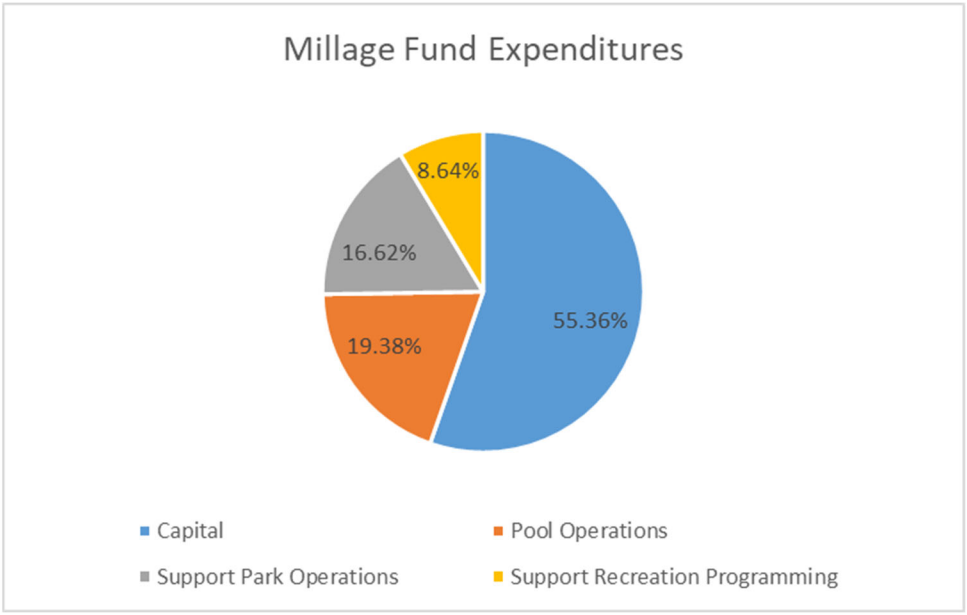
Expenditures: Anticipated Golf Course Expenditures for FY2024 are $1,084,504 which includes $34,000 in capital investments to support the asset management plan. The season runs from early spring to late fall. All capital investments are funded through accumulated fund balance resulting from net income 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 and one permanent Golf Course Manager.



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 2024 represents the third year of the 2019 Parks evergreen millage. The millage rate is 1.25 mills and generates approximately $6,700,000 annually which is used to support Parks capital investments, operations of the City's three outdoor swimming pools, park maintenance and recreation programming.

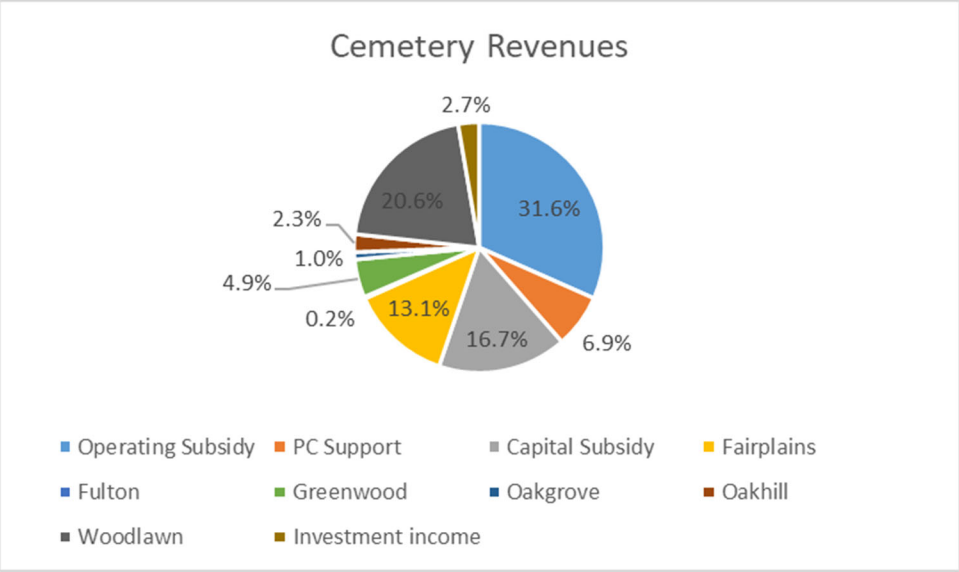
Expenditures: The administrative guidelines adopted by city commission in 2020 give the Parks and Recreation department the flexibility to distribute funding between capital, pools, park operations and recreation based on community input and operational need. For FY2024, $3,415,508 is programmed for capital, $1,025,200 for park operations, $533,000 for recreation programming and $1,195,616 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.

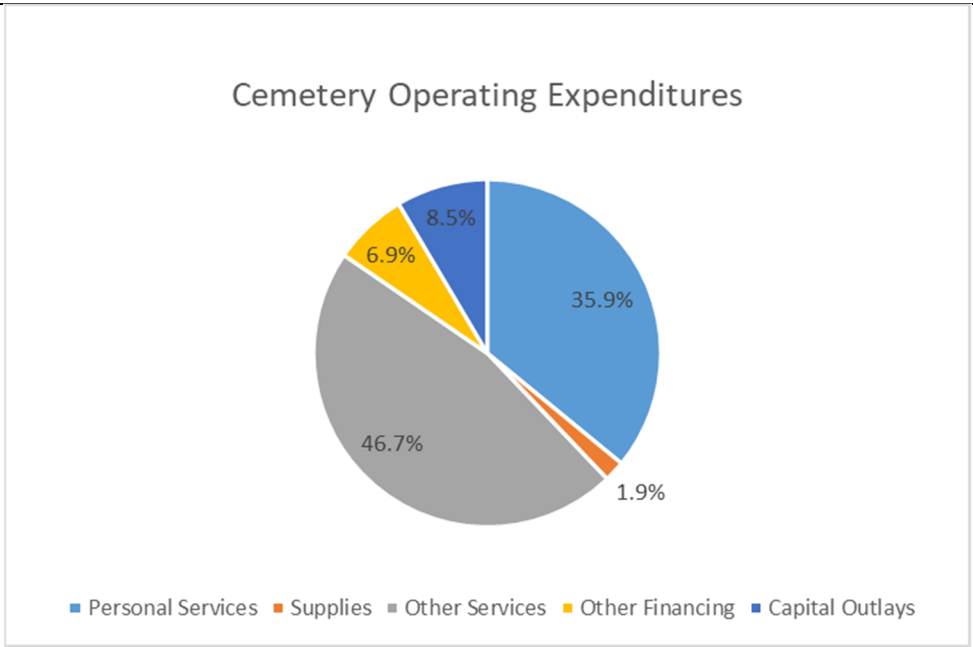
Revenue: The Cemetery Operating Fund receives a subsidy of $582,000 from the General Operating Fund, $810,350 for Charges for Services, and $135,000 from Perpetual Care interest to support their annual operations. Additionally, the fund receives $325,000

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 $1,758,383. There are planned capital expenditures of $150,000 from the Cemetery Operating Fund for FY2024. This work is being funded by accumulated fund balance resulting from the annual capital subsidy in accordance with the department's asset management plan. Other services include a mowing contract, staffing through a temporary agency, and other overhead costs. Other financing represents the transfer of 15% total revenue to perpetual care. Woodlawn and Fairplains are the largest and most active cemeteries representing more than half of the total expenditures. Fulton and Oak Grove are relatively inactive and represent only a small percentage.



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

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 Actual	2020 Actual	2021 Actual	2022 Actual	2023 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%	59.7%	65.0%
[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	53,030	67,169
[Goal #3] Increase ratio of tree plantings to tree removals each year	**HE, O1,S2**	# of trees planted and removed	Annual review	1416, 638	1412, 706	1100, 550	1187, 452	1220, 600
[Goal #4] Increase community engagement	**ECC,02, S4**	Facebook users; # of attendants	Quarterly, Annually				548K 1,900	575K 1,700
[Goal #5] Increase leveraged funding per year	**GE,O2, S4**	>$1M per year	Monthly, Annually	$1.7M	$2.5M	$2.3M	$7.5M	$10M
[Goal #6] Increase the number of residents served through Parks and Recreation Programming	**HE, O2, S3**	5% growth annually	Monthly, Annually		27,039 Baseline	78,286	99,900	105,000

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	FY20	FY21	FY22	FY23 YTD	FY24 Proposed
Seasonal	31K	29.5K	30.6K	19.7K	33.2K
Full Time	17.5K	17.7k	21.1K	12.4K	32.3K
OT	604.9	602.3	1.3K	1.8K	1.7K
FT Help (Other Depts.)	2.2K	N/A	N/A	N/A	N/A
Total	**51.3K**	**47.8K**	**53.0K**	**33.9K**	**67.2K**

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	FY23 YTD	FY23 Goals	2017 Master Plan Targets	FY27 Goals
A - Showpiece Facility	0.0%	5.2%	7.8%	9.1%	10.0%	15.0%
B - Comprehensive Stewardship	14.1%	15.4%	51.9%	64.9%	60.0%	65.0%
C - Managed Care	64.1%	82.1%	40.3%	26.0%	30.0%	20.0%
D - Reactive Mgmt/ Crisis Response	21.8%	2.6%	0.0%	0.0%	0.0%	0.0%

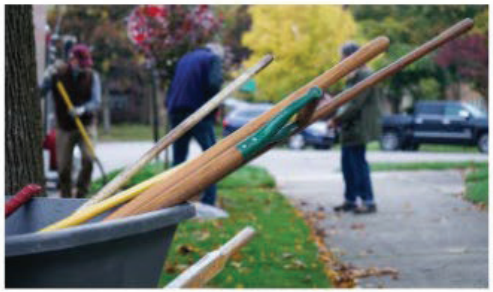
SUSTAINABLE FORESTRY PRACTICES

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
2022	1187	452
Total	8073	4110
Average/Year	1346	685







FACEBOOK PAGE REACH

Facebook provides a cost-effective platform to reach a large number of diverse community members. A robust social media presence is essential to build public trust, promote the City and Department mission, nurture customer relationships, and connect with residents in a personal, conversational way.

Increased post frequency, monthly strategy meetings, and data-driven content based on analysis of successful posts have all contributed to above-target page reach. We intend to increase the amount of event descriptions and marketing graphics created in Spanish to increase equitable access to content.

Target: >300K unique users per quarter

Q1	Q2	Q3	Q4
440K Users	1.1M Users	797K Users	548K Users

2022 AVERAGE
721K USERS

FACEBOOK USER ENGAGEMENT RATE

Engagement rate is the total number of Facebook users who commented on, liked, shared, or clicked on posts divided by the total number of people reached by posts. If our engagement rate is low, it tells us we need to do a better job of meeting our community's needs to provide the information they value.

When users engage with content, it indicates that the information we're providing is informative, interesting, and compelling to them. Interactions like link clicks also indicate increased traffic to other channels like the departmental website and recreation registration pages.

Target: >6% engagement rate per quarter

Q1	Q2	Q3	Q4
4.5%	6.4%	8.5%	5.8%

2022 AVERAGE
6.3% 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

2019	2020	2021	2022	2023 Est.
560 residents	1.4K residents	2.5K residents*	1.9K residents	1.7K 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

2019	2020	2021	2022	2023 Est.
$1.7M	$2.5M	$2.3M	$6.8M*	$10M

**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

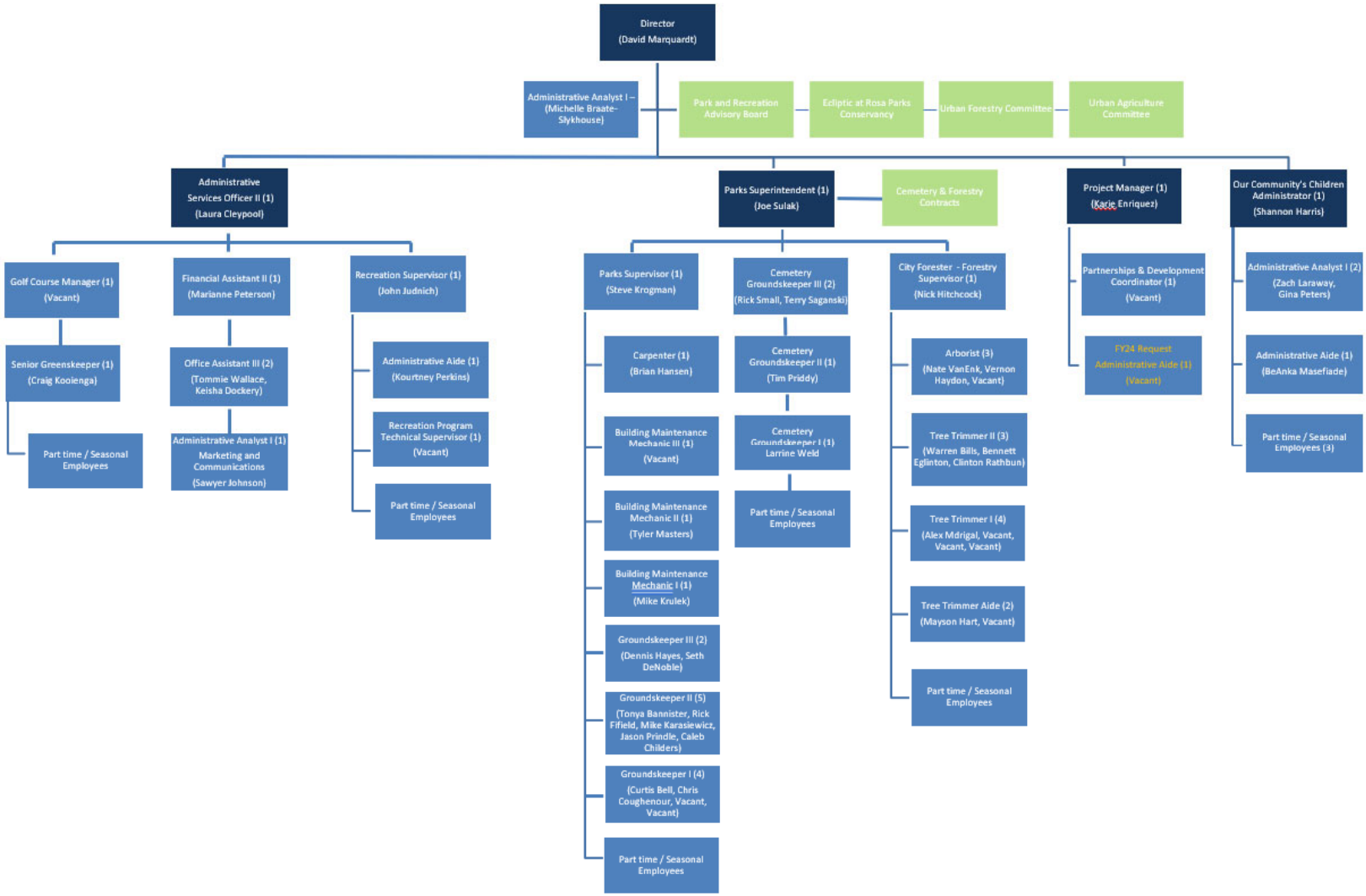
2020	2021	2022	2023 Target
27.0K	78.3K	99.9K	105K



Zumba Toning at Baxter Community Center



Thrive Outside GR Camping Demo Day


Director
(David Marquardt)
Administrative Analyst I – (Michelle Braate-Slykhouse)
Park and Recreation Advisory Board
Ecliptic at Rosa Parks Conservancy
Urban Forestry Committee
Urban Agriculture Committee
Administrative Services Officer II (1)
(Laura Cleypool)
Golf Course Manager (1)
(Vacant)
Senior Greenskeeper (1)
(Craig Kooienga)
Part time / Seasonal Employees
Financial Assistant II (1)
(Marianne Peterson)
Office Assistant III (2)
(Tommie Wallace, Keisha Dockery)
Administrative Analyst I (1)
Marketing and Communications
(Sawyer Johnson)
Recreation Supervisor (1)
(John Judnich)
Administrative Aide (1)
(Kourtney Perkins)
Recreation Program Technical Supervisor (1)
(Vacant)
Part time / Seasonal Employees
Parks Superintendent (1)
(Joe Sulak)
Cemetery & Forestry Contracts
Parks Supervisor (1)
(Steve Krogman)
Carpenter (1)
(Brian Hansen)
Building Maintenance Mechanic III (1)
(Vacant)
Building Maintenance Mechanic II (1)
(Tyler Masters)
Building Maintenance Mechanic I (1)
(Mike Krulek)
Groundskeeper III (2)
(Dennis Hayes, Seth DeNoble)
Groundskeeper II (5)
(Tonya Bannister, Rick Fifield, Mike Karasiewicz, Jason Prindle, Caleb Childers)
Groundskeeper I (4)
(Curtis Bell, Chris Coughenour, Vacant, Vacant)
Part time / Seasonal Employees
Cemetery Groundskeeper III (2)
(Rick Small, Terry Saganski)
Cemetery Groundskeeper II (1)
(Tim Priddy)
Cemetery Groundskeeper I (1)
Larrine Weld
Part time / Seasonal Employees
City Forester - Forestry Supervisor (1)
(Nick Hitchcock)
Arborist (3)
(Nate VanEnk, Vernon Haydon, Vacant)
Tree Trimmer II (3)
(Warren Bills, Bennett Eglinton, Clinton Rathbun)
Tree Trimmer I (4)
(Alex Mdrigal, Vacant, Vacant, Vacant)
Tree Trimmer Aide (2)
(Mayson Hart, Vacant)
Part time / Seasonal Employees
Project Manager (1)
(Karie Enriquez)
Partnerships & Development Coordinator (1)
(Vacant)
FY24 Request Administrative Aide (1)
(Vacant)
Our Community's Children Administrator (1)
(Shannon Harris)
Administrative Analyst I (2)
(Zach Laraway, Gina Peters)
Administrative Aide (1)
(BeAnka Masefiade)
Part time / Seasonal Employees (3)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Parks and Recreation (751)						
2080 - Parks & Recreation						
701 - Personnel Services	4,654,117	5,032,891	5,270,595	5,484,230	5,679,802	5,884,020
751 - Supplies	294,390	343,150	341,722	348,172	354,749	361,458
800 - Other Services and Charges	4,179,240	4,887,706	4,951,689	5,068,828	4,881,399	4,683,406
970 - Capital Outlays	77,700	95,100	98,300	113,500	73,300	230,500
995 - Other Financing	-100,001	-193,288	-186,575	-179,863	-200,000	-200,000
Total For Expenditures	**9,105,446**	**10,165,559**	**10,475,731**	**10,834,867**	**10,789,250**	**10,959,384**
2081 - Parks Millage						
701 - Personnel Services	642,875	694,841	714,811	731,907	747,914	765,991
751 - Supplies	96,200	73,350	74,648	75,972	77,323	78,700
800 - Other Services and Charges	3,874,113	3,842,933	3,845,018	3,846,567	3,848,641	3,849,620
970 - Capital Outlays	7,000	0	0	0	0	0
995 - Other Financing	1,245,000	1,558,200	1,577,750	1,572,750	1,725,500	1,805,200
Total For Expenditures	**5,865,188**	**6,169,324**	**6,212,227**	**6,227,196**	**6,399,378**	**6,499,511**
4010 - Capital Improvement						
970 - Capital Outlays	250,000	250,000	250,000	0	0	0
Total For Expenditures	**250,000**	**250,000**	**250,000**	**0**	**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	**15,459,134**	**16,823,383**	**17,176,458**	**17,300,563**	**17,427,128**	**17,697,395**

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Golf Course (784)						
5840 - Golf Course						
701 - Personnel Services	339,680	486,899	504,699	520,784	536,659	550,539
751 - Supplies	141,361	163,035	166,849	169,981	173,943	178,001
800 - Other Services and Charges	337,196	375,570	386,185	382,289	369,425	371,855
970 - Capital Outlays	129,500	34,000	63,000	9,000	86,500	40,000
995 - Other Financing	0	25,000	25,000	25,000	25,000	25,000
Total For Expenditures	**947,737**	**1,084,504**	**1,145,733**	**1,107,054**	**1,191,527**	**1,165,395**
Total For Golf Course	**947,737**	**1,084,504**	**1,145,733**	**1,107,054**	**1,191,527**	**1,165,395**

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Cemetery (567)						
1510 - Cemetery Perpetual Care						
995 - Other Financing	50,400	144,000	149,000	144,000	134,000	119,000
Total For Expenditures	**50,400**	**144,000**	**149,000**	**144,000**	**134,000**	**119,000**
5020 - Cemetery Operating						
701 - Personnel Services	534,411	631,995	659,009	681,266	700,799	724,185
751 - Supplies	35,600	34,100	34,567	35,041	35,524	36,013
800 - Other Services and Charges	744,277	820,551	842,577	861,217	880,532	899,915
970 - Capital Outlays	200,000	150,000	500,000	750,000	0	600,000
995 - Other Financing	118,771	121,737	124,172	126,656	129,188	131,772
Total For Expenditures	**1,633,059**	**1,758,383**	**2,160,325**	**2,454,180**	**1,746,043**	**2,391,885**
Total For Cemetery	**1,683,459**	**1,902,383**	**2,309,325**	**2,598,180**	**1,880,043**	**2,510,885**

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 is authorized for 299* sworn officers and 32 non-sworn professional staff to serve a community of approximately 200,000. The department responds to about 76,000 calls for service each year within its five service areas. The GRPD strives to maintain the highest standards of law enforcement service.

The department is committed to improving community relationships and listening to the community to improve police operations. Townhall meetings, community events, and surveys are regularly utilized to measure community sentiment and provide public safety services in partnership with our community. In 2022 GRPD implemented a new deployment strategy called Data Informed Community Engagement (DICE). The GRPD hopes to build partnerships in the community to increase safety and trust.

GRPD is committed to improving our recruiting, hiring and retention to address our significant staffing shortage in Fiscal Year 2024. Our budget request provides funding to partner with Epic Recruiting, recruiting trips to HBCU's, sponsored recruit classes to the GVSU Regional Police Academy, and increased training of GRPD personnel.

**Excludes COPS Hiring Program (CHP) grant award for five additional Police Officers, bringing total authorized sworn positions to 304. The CHP grant will be implemented through a budget amendment (local matching funds have been reserved in the FY2024 adopted budget).*

Revenue Sources

The Police Department has several General Fund revenue sources totaling approximately $1.81 million, which is roughly 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 related to the vehicle storage facility. The vast majority of the Police Department resides in the General Fund. However, the department also manages several special revenue funds with FY2024 appropriations totaling approximately $393,000 including: Michigan Justice Training, Drug Law Enforcement, Federal Forfeitures-Department of Justice, and Federal Forfeitures – Treasury.

Expenditures

Approximately 83% of the FY2024 General Fund GRPD budget is for personnel and related costs. The next largest expenditure is contractual obligations and internal charges for services such as information technology, fleet vehicles, facilities, and insurance. The remaining expenditures include funds budgeted for training, travel, and supplies. The department's FY2024 capital request from the Capital Improvement Fund includes Rescue Vehicle ($275,000), FileMaker Redesign ($360,000), Cardio Room Upgrade ($95,000), and Motorcycle Replacement ($131,980). Future requests in subsequent years are as follows: FY2025 – FileMaker Redesign ($144,000), Real Time Crime Center ($300,000), and FY2026 – Mobile Command Post ($645,000).

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022	2023		2024
				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	1,272	0	1,172	0
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%	90%	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	63	87	87	101
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	332	350	350	350

Goal 1: Utilize data driven strategies to reduce gun violence

Aggravated Assaults Yearly Distribution



Goal 3: Develop training that increases performance and improves safety

GRPD Crisis Intervention Training		
2021	2022	Total Trained
63	14	87

Goal 4: Increase community engagement and recruiting efforts

CY 2022 Outreach by the Community Engagement Unit

Event Type	School Event	Academy Visit	Building Tour	Career Fair	Community Event	Devos Show	Open House	Total
Number of Events	78	52	16	5	170	8	3	332
Number of Cancelled	2	0	0	1	30	0	0	33

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Police (301)						
1010 - General Fund Operating						
701 - Personnel Services	47,325,436	53,033,023	54,651,536	55,576,511	56,927,427	58,247,759
751 - Supplies	869,980	1,184,940	1,160,216	1,170,266	1,221,785	1,259,364
800 - Other Services and Charges	8,466,507	9,316,066	9,539,181	9,966,637	10,276,854	10,556,918
970 - Capital Outlays	137,000	195,500	222,601	229,281	236,158	243,244
995 - Other Financing	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000
Total For Expenditures	**55,798,923**	**62,729,529**	**64,573,534**	**65,942,695**	**67,662,224**	**69,307,285**
2622 - Federal Forfeitures-Dept of Justice						
800 - Other Services and Charges	20,000	20,000	20,000	20,000	20,000	20,000
970 - Capital Outlays	50,000	50,000	50,000	50,000	50,000	50,000
Total For Expenditures	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
2624 - MET-Dept of Justice						
751 - Supplies	15,000	15,000	0	0	0	0
800 - Other Services and Charges	5,000	3,890	0	0	0	0
Total For Expenditures	**20,000**	**18,890**	**0**	**0**	**0**	**0**
2650 - Drug Law Enforcement-State-Local						
701 - Personnel Services	77,616	0	0	0	0	0
751 - Supplies	15,600	15,600	16,068	16,551	17,046	17,558
800 - Other Services and Charges	153,637	153,645	154,917	156,229	157,581	158,973
970 - Capital Outlays	80,000	80,000	80,000	80,000	80,000	80,000
Total For Expenditures	**326,853**	**249,245**	**250,985**	**252,780**	**254,627**	**256,531**
2720 - Michigan Justice Training						
800 - Other Services and Charges	55,000	55,000	55,000	55,000	55,000	55,000
Total For Expenditures	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**
4010 - Capital Improvement						
970 - Capital Outlays	365,000	861,980	444,000	645,000	0	0
Total For Expenditures	**365,000**	**861,980**	**444,000**	**645,000**	**0**	**0**
Total For Police	**56,635,776**	**63,984,644**	**65,393,519**	**66,965,475**	**68,041,851**	**69,688,816**

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 the community. OPA was created to serve as an independent City department that works to increase transparency and accountability within the City of Grand Rapids with a focus on our public safety departments. Our primary work involves receiving and assisting community members with navigating internal complaint processes, providing education regarding public safety functions, and working to eliminate systemic oppression in the criminal justice system within the City's span of influence. Additionally, OPA leads the City's evidenced-based violence reduction program, Cure Violence GR, in partnership with the Grand Rapids Urban League.

Historically, the activity of OPA has been solely funded by the City's General Fund (1010). Recently, the Department has received to major grants to help support its operations. Those grants include the Department of Justice Byrne Discretionary Grant which helps supports Cure Violence and the W.K. Kellogg Foundation Grant which helped to expand OPA's staffing capacity. Outside of grant funding, the activity of the Department is primarily funded by General Fund sources of revenue (i.e., income and property taxes).

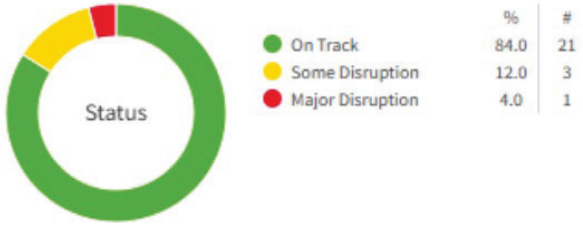
OPA's FY2024 proposed budget is a continuation budget in which approximately $434,045 of the appropriations within OPA will cover the cost of three full-time personnel who are dedicated to advancing the mission and vision of the City of Grand Rapids and the Office of Oversight and Public Accountability. Additional appropriations include amounts for restorative justice programming, training, and community collaboration as well as immigrant community needs. Other expenditures include supplies, professional development, and contractual & 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	FY22 Actual	FY23		FY24 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 05 Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	# of OPA findings that differ from IAU findings	Semiannual	0 Findings 20 CDR's Reviewed	0	0 Findings 12 CDR's Reviewed	0
Goal #2: Evaluate and Improve Civilian Appeal Board Operations	SC 05 Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	# of Civilian Appeal Board findings that differ from Internal Affairs findings	Annual	0	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 05 Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	# of individuals serviced via OPA assistance	Semiannual	1200	600	600	700

Objective 6.5 Progress 60%

Owner: Brandon Davis

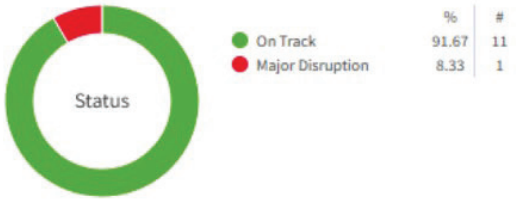


Strategy: 4 | Activity: 25

Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice and community involvement.

Strategy 6.5.1 Progress 71%

Owner: Bryndan Arnold

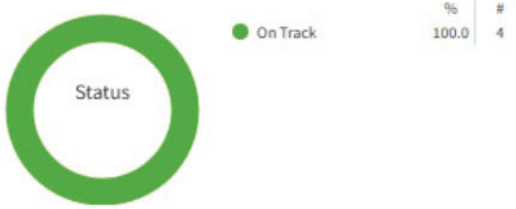


Activity: 12

Work with community partners and departments to increase public safety accountability and transparency

Strategy 6.5.2 Progress 27%

Owner: Bryndan Arnold



Activity: 4

Elevate community voice in the creation, evaluation, and implementation of public safety trainings and policies

Strategy 6.5.3 Progress 67%

Owner: Bryndan Arnold

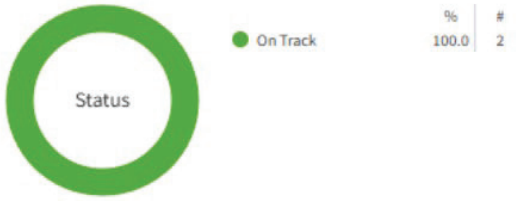


Activity: 7

Implement and publicly report on progress and desired outcomes established in the Office of Oversight and Public Accountability's Strategic Plan including, but not limited to, annually documenting and sharing statistical findings of Internal Affairs, the Civilian Appeal Board, and other relevant findings

Strategy 6.5.4 Progress 28%

Owner: Bryndan Arnold



Activity: 2

Continue to implement Cure Violence Grand Rapids as an evidence-based strategy to address violence by using community-based public safety solutions

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Oversight & Public Accountability (308)						
1010 - General Fund Operating						
701 - Personnel Services	414,168	434,045	452,816	469,610	480,768	498,339
751 - Supplies	0	4,000	3,500	4,000	3,490	4,000
800 - Other Services and Charges	1,298,866	1,321,061	1,248,898	1,296,253	1,254,396	1,256,750
970 - Capital Outlays	0	2,000	2,000	5,000	0	2,000
Total For Expenditures	**1,713,034**	**1,761,106**	**1,707,214**	**1,774,863**	**1,738,654**	**1,761,089**
Total For Oversight & Public Accountability	**1,713,034**	**1,761,106**	**1,707,214**	**1,774,863**	**1,738,654**	**1,761,089**

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. Public Works has oversight of the City composting site that is currently operated by a partner vendor WeCare Denali.



Effectively maintain and develop public infrastructure and provide services to the community to achieve positive social, economic and environmental outcomes.



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. https://www.grandrapidsmi.gov/Government/Departments/Public-Works-Department

Department of Public Works Strategic Priorities:

Environmental Stewardship: Protect Grand Rapids environmental and natural resources. Promote, educate, and implement sustainable policies and practices. Work in educating City residents on increasing our waste diversion % of materials by recycling more and making use of composting.

Operations Management: Provide the highest quality public works services to serve the community, maintain a cost-effective operation, protect the City's infrastructure investments and be a model of innovation. Continue the summer 4-day work week in the Streets division, improving employee culture and environmental stewardship while maintaining current service levels.

Financial Management & Business Practice: Exercise good stewardship of financial and operating assets using sound, cost-effective business judgement and expand our commitment to an ongoing process of continuous improvement, financial resiliency, and asset management. We use Continuous improvement methods to review operations and find efficiencies and cost savings where applicable.

Customer Experience: Provide excellent services and information to exceed customer expectations and elevate customer voice. We work on resolving up to 95% of calls within the first response. We successfully manage one of the country's few "Pay As You Throw" trash collection programs, allowing residents to control their costs for refuse collection.

Leadership & Employee Development: Attract, hire, train, and retain high performing employees while further identifying and developing our future leaders through the support and development of a workforce that is aligned with our mission, vision, and values. Examples of this would be sending management staff to the APWA Michigan Public Services Institute.

Accounting Structure

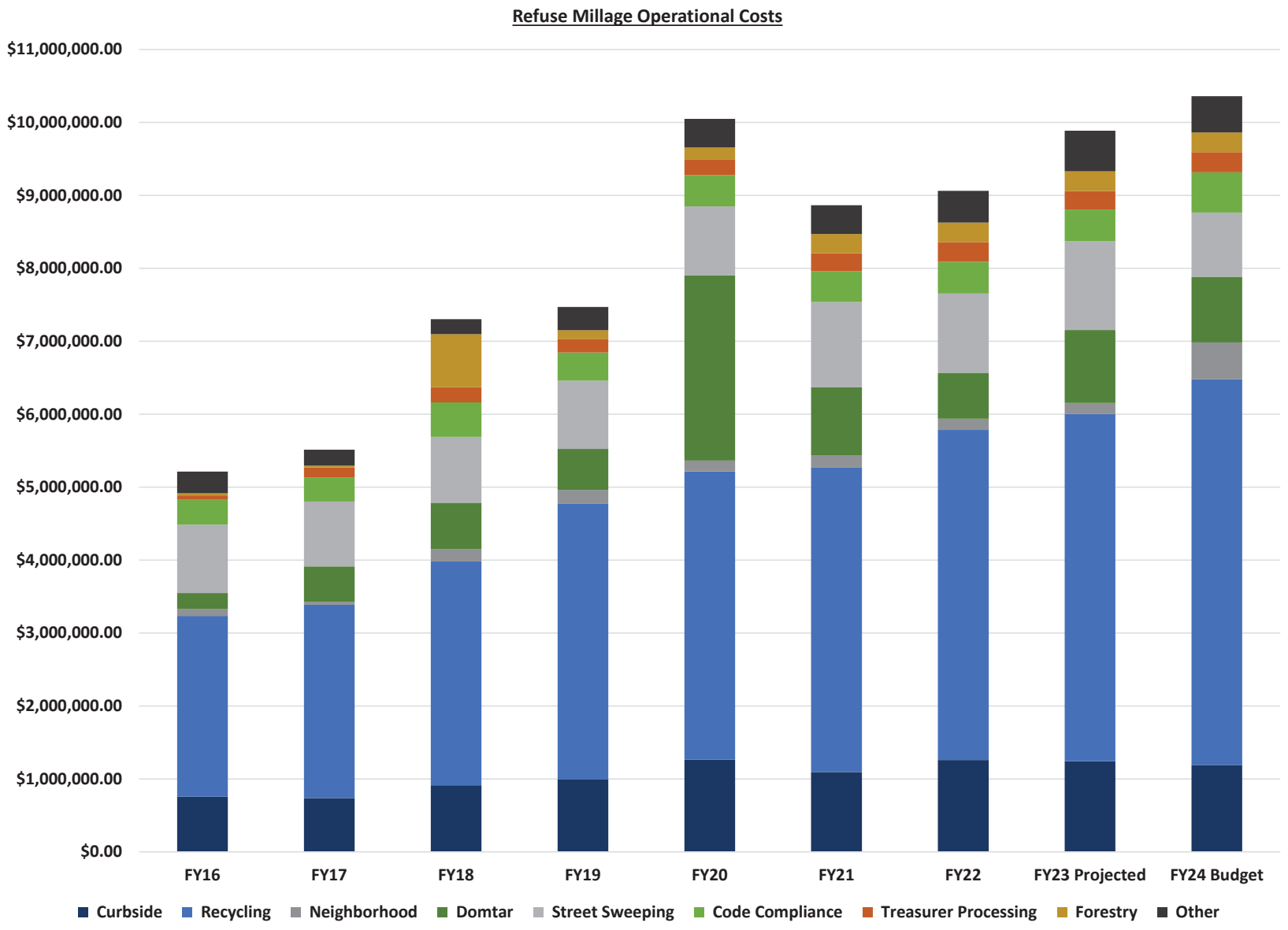
The Refuse Collection Fund accounts for the total revenues and costs associated with running the City's Materials Management program. The primary revenue source is a Refuse Millage levy of 1.8 mills. Additional revenues include refuse cart tip fees from the Pay-As-You-Throw program, refuse and yard waste bags/tags and bulk stickers, and our commercial trash/recycle collection program. The primary costs associated with operating the materials management program include personnel, tip charges from Kent County, contractual service fees for the composting site, fleet management and supplies. Several initiatives aimed at improving City as a whole are managed within the refuse millage. A couple examples of this are the neighborhood cleanups, special events around the City - such as the Hispanic Festival, street sweeping operations, and graffiti abatement. It should be noted that revenue from the Pay As You Throw refuse program is self-sustaining and even subsidizes the millage-based expenses.

The Major and Local Street Funds account for all activity associated with general street maintenance, support of vital streets capital projects, traffic safety operations, Right-of-Way maintenance, and stormwater catch basin maintenance. The primary revenue source for the fund is Public Act 51 Gas and Weight Tax. Revenue is also generated from the trench repair program and through Metro Act Funding. Most expenditures are associated with personnel, supplies - including asphalt and salt, and fleet management.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022	2023		2024
				Actual	Target	Estimate	Target
[Goal #1/Action Plan] 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/Action Plan] Trench Repair Program	Government Excellence 2-3	Avg $ per trench	Monthly	1,308,491	1,000,000	1,373,916	1,000,000
[Goal #3/Action Plan] GRCC Public Works Academy	Government Excellence 3-7	Job Placement %	Annual	30%	50%	50%	50%
[Goal #4/Action Plan] Minimize Idle Time for Refuse & Recycle Trucks	Health & Environment 1-2	Idle < 60 min per driver per month	Monthly	59	60	60	60
[Goal #5/Action Plan] Reduce the number of refuses and recycling misses	Government Excellence 2-5	< .5% total tips	Monthly	.3	.5	.3	.5

Public Works relies on property tax revenue from the refuse millage to fund several initiatives/programs. Over the last seven years we have seen a 48% increase in annual expenses, with the largest costs increased in recycling and curbside yard waste collections.



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Streets (449)						
2020 - Major Streets						
701 - Personnel Services	2,698,752	3,135,007	3,298,064	3,435,007	3,559,783	3,697,277
751 - Supplies	1,975,055	1,801,500	1,837,180	1,873,574	1,910,695	1,948,559
800 - Other Services and Charges	3,113,394	3,707,044	3,863,794	3,997,406	4,140,604	4,272,093
970 - Capital Outlays	50,000	301,500	55,000	55,000	55,000	55,000
990 - Debt Service	745,910	745,660	739,035	745,785	743,010	746,335
995 - Other Financing	67,624	1,085,878	1,166,070	1,237,024	1,309,688	1,384,100
Total For Expenditures	**8,650,735**	**10,776,589**	**10,959,143**	**11,343,796**	**11,718,780**	**12,103,364**
2030 - Local Streets						
701 - Personnel Services	1,505,559	1,915,981	2,020,100	2,110,283	2,192,567	2,278,049
751 - Supplies	1,669,185	1,276,500	1,301,680	1,327,364	1,353,561	1,380,282
800 - Other Services and Charges	1,192,266	1,313,882	1,374,162	1,416,021	1,460,885	1,502,369
970 - Capital Outlays	25,000	301,500	45,000	45,000	45,000	45,000
995 - Other Financing	-122,108	-122,000	-124,440	-126,929	-129,467	-132,057
Total For Expenditures	**4,269,902**	**4,685,863**	**4,616,502**	**4,771,739**	**4,922,546**	**5,073,643**
2040 - Vital Streets-Major						
990 - Debt Service	2,127,250	2,124,750	2,123,000	2,126,750	0	0
995 - Other Financing	9,954,107	11,598,294	11,925,956	12,511,124	14,916,032	15,406,376
Total For Expenditures	**12,081,357**	**13,723,044**	**14,048,956**	**14,637,874**	**14,916,032**	**15,406,376**

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
4090 - Vital Str Cap-Non Bond						
970 - Capital Outlays	9,004,107	10,623,294	10,925,956	11,486,124	13,866,032	14,331,376
995 - Other Financing	275,000	300,000	325,000	350,000	375,000	400,000
Total For Expenditures	**9,279,107**	**10,923,294**	**11,250,956**	**11,836,124**	**14,241,032**	**14,731,376**
Total For Streets	**34,281,101**	**40,108,790**	**40,875,557**	**42,589,533**	**45,798,390**	**47,314,759**

STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Refuse (528)						
2260 - Refuse Collection						
701 - Personnel Services	4,738,881	4,990,153	5,259,525	5,471,279	5,659,565	5,874,661
751 - Supplies	481,200	535,500	545,740	556,185	566,837	577,705
800 - Other Services and Charges	12,032,595	11,808,133	12,037,386	12,392,985	12,711,424	12,989,503
970 - Capital Outlays	35,285	202,500	192,900	193,308	193,724	194,149
995 - Other Financing	-110,000	-110,000	-110,000	-110,000	-110,000	-110,000
Total For Expenditures	**17,177,961**	**17,426,286**	**17,925,551**	**18,503,757**	**19,021,550**	**19,526,018**
Total For Refuse	**17,177,961**	**17,426,286**	**17,925,551**	**18,503,757**	**19,021,550**	**19,526,018**

DEPARTMENT #233 – PURCHASING DEPARTMENT

Purchasing

OVERVIEW

Purchasing is responsible for the various aspects of orders, purchases, and contracting of the City, including disposal of scrap and surplus. Purchasing is also responsible for the management and oversight of the Impound Lot operation. Authorized roster positions include one Purchasing Agent/Director, one Senior Buyer, two buyers, and a buyer who is responsible for the sales at the impound and surplus; currently, the Senior Buyer and a Buyer position remain vacant. Purchasing is committed to procuring quality goods and services needed by City agencies at the most economical price, while adhering to the laws, regulations, and standards that govern public purchasing. Purchasing will meet customer needs on a timely basis and provide fair, equal, and open opportunities for all companies and customers, while continuing to pursue innovation, lower cost, reduce risk, manage relationships, and leverage technology.

The proposed budget for the Purchasing Department for FY24 follows the Continuation Budget instructions, with no significant changes from FY23:

Expenditures

The Purchasing Department's largest expenditures are for personnel costs 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 costs, and an operating transfer to Police for their role in the impound process; there is no significant increase from FY23.

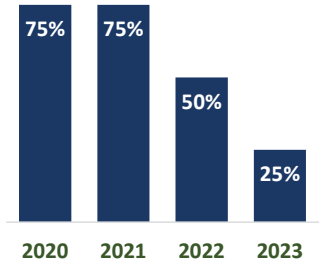
Revenue Sources

The Purchasing Department does not have any sources of revenue. Vehicle Storage Fund revenue is generated the 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; there is no fee increase for FY24. The VSF's fee structure and revenue projection ensure total cost recovery for the operation.

GOALS & PERFORMANCE MEASURES

Departmental goals & plan of action	City Strategic Priority & Objective	Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	2022 Actual	2023 Target	2023 Actual YTD	2024 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%	25%	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%	70%	87%	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	$430	$430	$600	$620.00

Goal 1: Ensure that 75% of Purchasing employees hold professional certifications



Professional certifications demonstrate a standard of competency in the public procurement profession and indicate to the public that, having mastered the body of knowledge to become certified, one can make sound decisions that reflect maximum value for the taxpayers' dollars.

Professional certifications enhance organization effectiveness, encourage ethical behavior and demonstrate commitment of the individuals to the success of the organization.

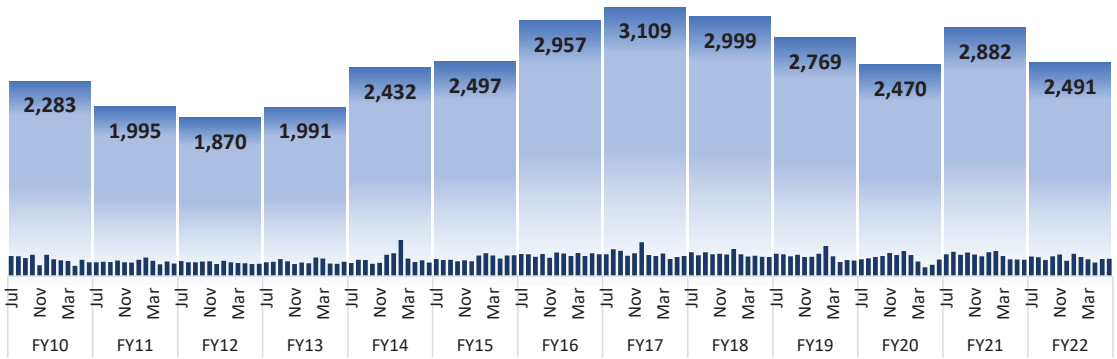
The Universal Public Procurement Certification Council (UPPCC) and NIGP offers certifications programs specifically for government procurement – Certified Professional Public Buyer (CPPB) , Certified Procurement Professional (CPP) and Certified Public Procurement Officer (CPPO); while the National Institute of Governmental Purchasing (NIGP) offers multiple levels of certifications and certificates, including the NIGP-Certified Procurement Professional (NIGPCPP).

Certification requires continual professional development and education in the public procurement field to obtain and retain certifications. We will continue to be members of NIGP and MPPOA to network with peers and attend procurement training classes offered through these organizations that are required for certification.

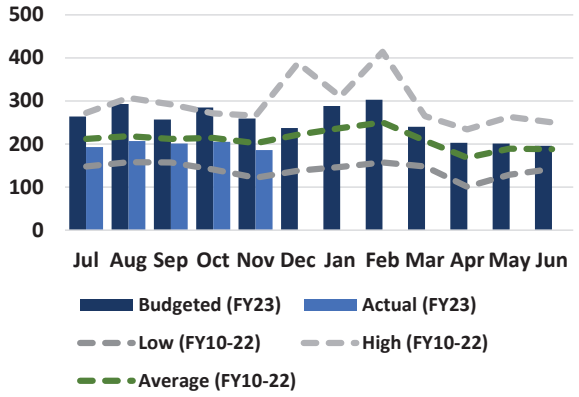
The ongoing training and professional development will keep staff up to date on trends and best practices in public procurement. This will ensure that the City is providing professional support and services to departments and suppliers and allowing for fair, equal and open opportunities for suppliers to do business with the City.

Goal 2: Maintain sufficient percent of impounded vehicles reclaimed by owner to support cost recovery

IMPOUNDS (Per Month and FY Totals)

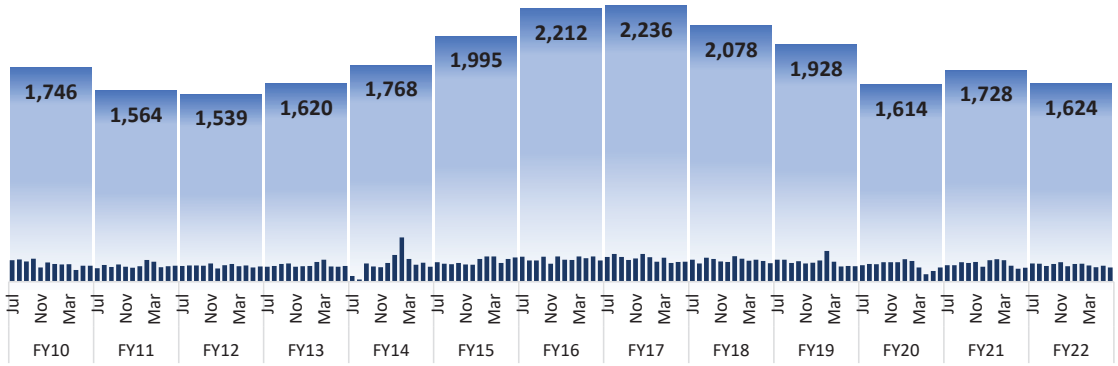


Monthly Historical Comparison

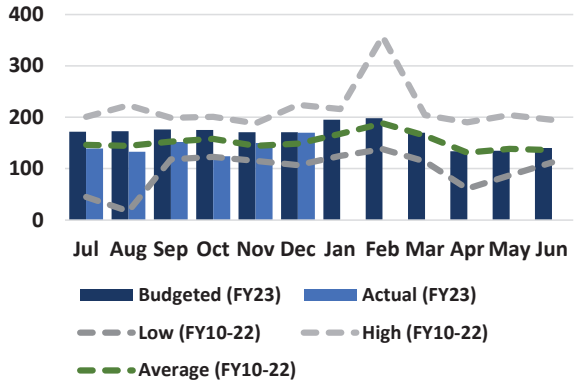


Goal 2 Continued: Maintain sufficient percent of impounded vehicles reclaimed by owner to support cost recovery

RELEASED (Per Month and FY Totals)

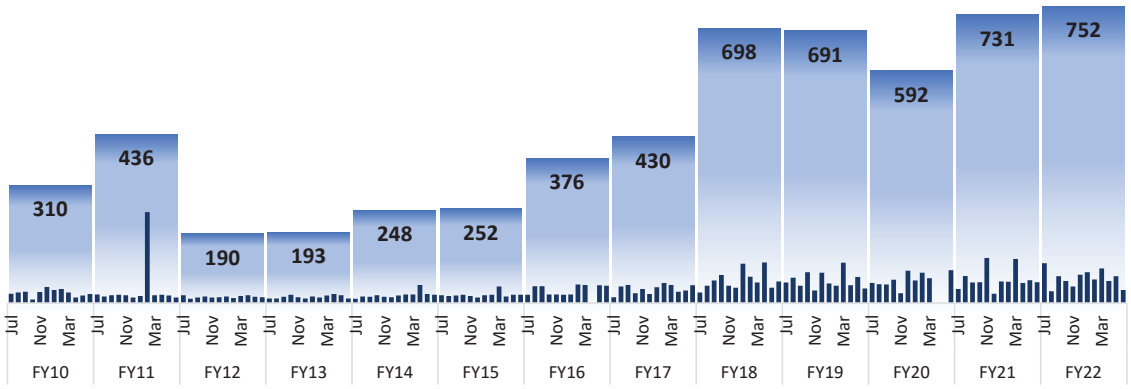


Monthly Historical Comparison

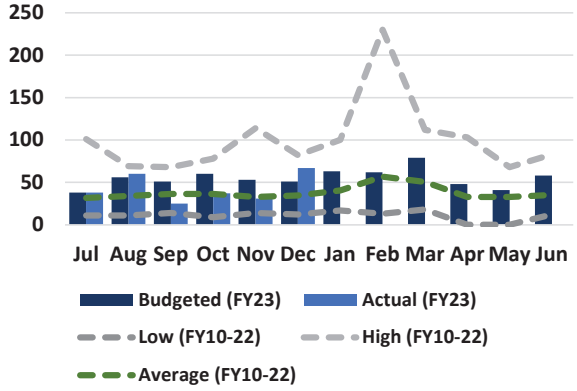


Goal 3: Achieve targeted average revenue per auctioned vehicle

ABANDONED VEHICLE SALES (Per Month and FY Totals)



Monthly Historical Comparison



STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Purchasing (233)						
1010 - General Fund Operating						
701 - Personnel Services	433,252	458,276	496,602	515,616	532,644	549,216
751 - Supplies	13,500	13,500	13,500	13,500	13,500	13,500
800 - Other Services and Charges	164,566	164,301	169,428	175,053	180,806	186,177
970 - Capital Outlays	2,000	2,000	2,000	2,000	2,000	2,000
Total For Expenditures	**613,318**	**638,077**	**681,530**	**706,169**	**728,950**	**750,893**
2320 - Vehicle Storage Facility						
701 - Personnel Services	152,152	164,896	180,952	187,092	192,448	198,520
751 - Supplies	2,000	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	686,036	638,195	675,055	715,553	759,647	807,017
970 - Capital Outlays	17,500	20,500	19,500	20,000	20,500	21,000
995 - Other Financing	130,592	185,946	190,204	193,315	197,013	201,246
Total For Expenditures	**988,280**	**1,011,537**	**1,067,711**	**1,117,960**	**1,171,608**	**1,229,783**
Total For Purchasing	**1,601,598**	**1,649,614**	**1,749,241**	**1,824,129**	**1,900,558**	**1,980,676**

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).

Revenues

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

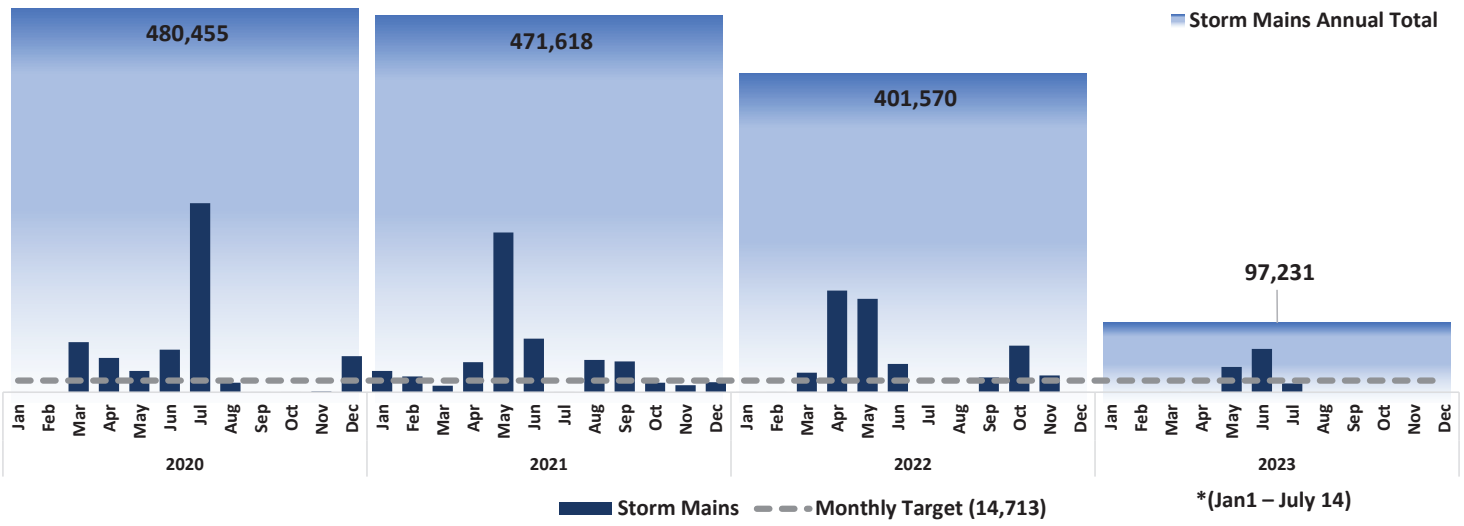
Most Stormwater expenditures related to the General Operating Fund and Major & Local Street Funds consist of full-time employees & hired contractor costs to obtain and maintain the stormwater system at a level C rating. Capital project expenditures are recorded in the Capital Improvement Fund. Capital 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 at the top of this page. The rating system creates the benchmarks & key performance indicators for the operations of the department.

GOALS & PERFORMANCE MEASURES

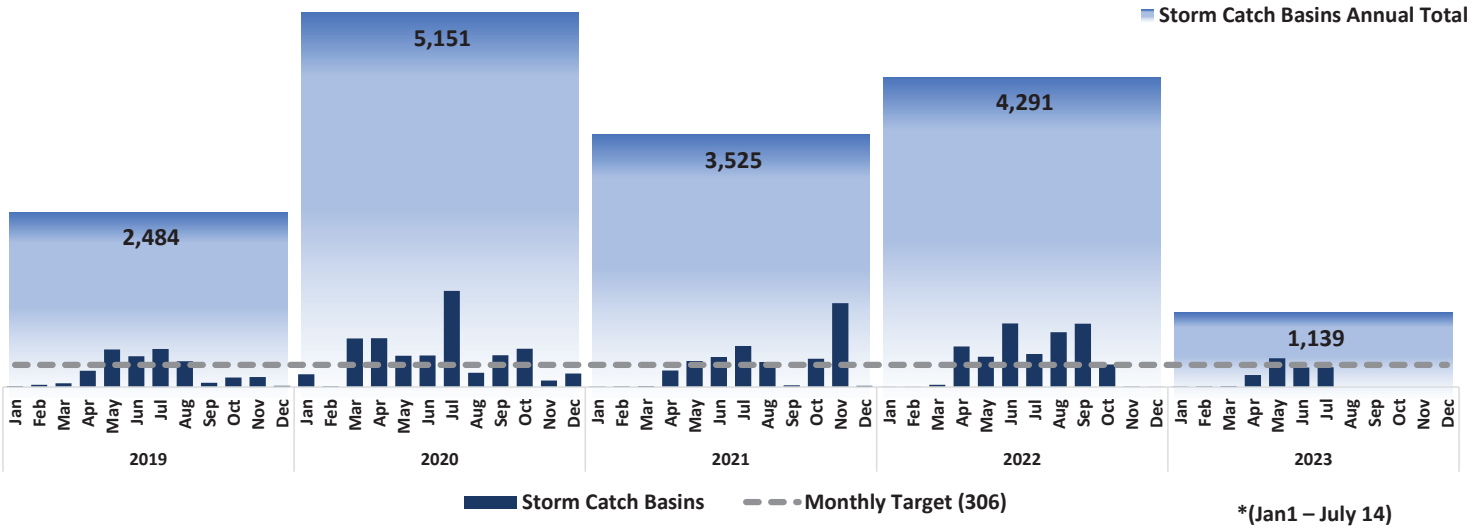
Departmental goals & plan of action (Top 3-5 goals)	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency (Monthly, Quarterly, Annually)	FY 2022*	FY 2023*		2024
				Actual	Target	Estimate	Target
Goal #1: Clean storm mains to meet EGLE's goal	HE.O3 – Protect and preserve our water resources	Feet per year	Annually*	311,855	410,000	410,000	410,000
Goal #2: Clean catch basins to meet EGLE's goal	HE.O3 – Protect and preserve our water resources	# of catch basins cleaned	Annually*	2348	4,264	4,264	4,264

*EGLE FY = Oct – September

Goal 1: Clean storm mains to meet EGLE's goal



Goal 2: Clean catch basins to meet EGLE's goal



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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Stormwater (533)						
1010 - General Fund Operating						
701 - Personnel Services	791,112	829,922	865,105	895,430	925,873	959,749
751 - Supplies	7,250	12,250	12,344	12,440	12,540	12,642
800 - Other Services and Charges	1,039,618	1,261,306	1,458,408	1,478,130	1,236,487	1,333,219
970 - Capital Outlays	7,865	31,156	10,458	10,568	10,684	10,806
995 - Other Financing	38,745	35,530	37,307	39,172	41,131	43,188
Total For Expenditures	**1,884,590**	**2,170,164**	**2,383,622**	**2,435,740**	**2,226,715**	**2,359,604**
2020 - Major Streets						
701 - Personnel Services	288,304	304,602	318,079	330,927	341,236	353,061
751 - Supplies	28,995	29,995	29,995	29,995	29,995	29,995
800 - Other Services and Charges	299,485	307,794	319,037	329,151	339,808	351,735
970 - Capital Outlays	31,000	31,930	40,000	41,200	42,436	43,709
995 - Other Financing	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
Total For Expenditures	**637,784**	**664,321**	**697,111**	**721,273**	**743,475**	**768,500**

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
2030 - Local Streets						
701 - Personnel Services	475,253	500,209	523,845	545,555	563,953	584,179
751 - Supplies	34,534	31,242	35,570	36,637	37,736	38,868
800 - Other Services and Charges	351,496	360,505	371,277	383,594	396,581	409,712
970 - Capital Outlays	15,000	20,000	20,600	21,218	21,854	22,510
995 - Other Financing	-16,000	-16,000	-16,000	-16,000	-16,000	-16,000
Total For Expenditures	**860,283**	**895,956**	**935,292**	**971,004**	**1,004,124**	**1,039,269**
4010 - Capital Improvement						
970 - Capital Outlays	1,256,000	1,106,000	960,000	711,000	806,000	975,000
Total For Expenditures	**1,256,000**	**1,106,000**	**960,000**	**711,000**	**806,000**	**975,000**
Total For Stormwater	**4,638,657**	**4,836,441**	**4,976,025**	**4,839,017**	**4,780,314**	**5,142,373**

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, 2023, the City of Grand Rapids has more than $523M in bank accounts and investments. We actively manage the reserve funds and have contracted with two outside investment firms to manage a portion of our portfolio. The City's investment policy provides the guidelines for our investments and has received a certification of excellence from the Association of Public Treasurers of the United States and Canada.

The City of Grand Rapids is the local tax collecting authority for the City, Kent County, Grand Rapids Community College, Kent Intermediate School District, the Interurban Transit Partnership, Grand Rapids Public Schools, and other local school districts. Our work is more than just billing and collecting property taxes. Distributing the property taxes to the correct parties is essential to this organization having the funds to operate. Below is a breakdown of our tax structure.

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 (80.52%) being made through an electronic channel for the City's four largest payment channels.

Revenue Sources

The Treasurer's Office is a General Fund department that is primarily funded out of property tax revenues. The City, by law, can and does collect a 1% administration fee on property taxes. The 1% fee amounts to roughly $2.5M; however, it does not cover the cost associated with assessing, billing, and collecting property tax revenues. This fee is also expected to cover costs related to the City Assessor's office. The City Treasurer's office does not operate from a full cost recovery model and the general fund covers the difference between expenditures and revenues.

One of the main functions in our office is the investment of surplus funds. There is an approved investment policy, investment managers, and one staff member (Investment Analyst) as part of the core operations. We follow the guidelines related to the safety of principal, investment liquidity, and investment yield, respectively. As part of the budgetary process, we create interest revenue projections based on the outlook for the economy and the current investment environment. For FY 24-26, anticipated interest rates are 2.60%, 2.675%, and 2.60%. This projection was created in January 2023 after significant increases to the Fed funds rate to address inflation. Last year, we projected interest revenues to be $4.2M, $4.4M, and $5.8M. With aggressive action to raise the Fed funds rate, we are projecting FY 24-26 interest revenues to be $12.4M, $12.8M, and $12.4M respectively. The difficulty projecting interest revenues is a change in City spending during a year or unforeseen economic events impacting interest rates. We were not projecting multiple rate hikes from the Fed. Our projection was for 1.50%, which materialized at 4.5% within 12 months.

The Treasurer's office is leading an initiative to revise and update Michigan's Public Act 20 of 1943. This act provides guidelines for acceptable investments for both municipal reserve and cemetery perpetual care funds. We have held meetings with many statewide groups to discuss the intent, revisions, and potential resistance to change the act. Draft bill language is being written for bills to be presented in Michigan's House and Senate. The revisions being brought forward will impact Michigan municipal finance for villages, townships, cities, counties, public schools, state agencies, and other organizations. We are expecting this legislation to launch before the end of FY 24.

Expenditures

The departmental expenditures are primarily associated with personnel costs and credit card/bank processing fees. The administration of the City's tax roll (64,000+ parcels) with annual billing greater than $260M 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	2022		2023
				Actual	Target	Actual	Target
Goal #1: Tracking electronic payments for changes in customer payment habits.	GE.02 – Foster and maintain fiscal responsibility.	---	Measuring	+8.55%	+2.0%	+6.39%	+2.0%
Goal #2: Tracking the dollar amount collected using electronic payments.	GE.02 – Foster and maintain fiscal responsibility.	---	Measuring	+16.84%	+2.0%	+17.68%	+2.0%

Note: This is tracked on a calendar year basis.

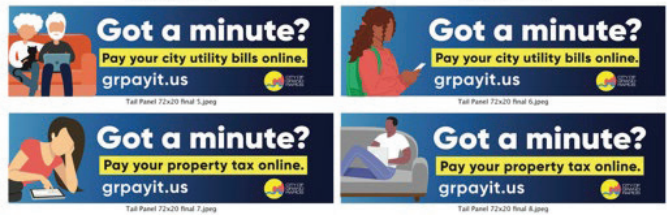


EQUITY WORK:

- 37.31% or $160,571,773 – investments awarded to MWBE firms.
- 30.43% of investment brokers/dealers represent MWBE firms (7 out of 23)
    - o Cabrera Capital Markets
    - o Great Pacific Securities
    - o Multi-Bank Securities, Inc.
    - o Rice Financial Products
    - o Siebert, Williams, Shank & Co.
    - o Blaylock Van
    - o Loop Capital Markets
- Monthly Payment Option – Collaboration with the Water Department
    - o Auto payment set up for three equal monthly payments for water customers.
    - o Helps with budgets as many people live paycheck to paycheck.
- Being present in the community – local festivals and neighborhood summits.
- Advertising in the community.







STATEMENT OF OPERATIONS (DEPARTMENT BUDGET BY FUND)

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Treasurer (253)						
1010 - General Fund Operating						
701 - Personnel Services	1,753,572	1,899,055	2,001,912	2,086,938	2,162,087	2,246,330
751 - Supplies	16,500	16,500	16,800	17,100	17,400	17,700
800 - Other Services and Charges	613,519	658,787	676,013	697,856	719,561	775,041
970 - Capital Outlays	12,500	12,500	12,500	12,500	12,500	12,500
Total For Expenditures	**2,396,091**	**2,586,842**	**2,707,225**	**2,814,394**	**2,911,548**	**3,051,571**
2260 - Refuse Collection						
701 - Personnel Services	21,732	12,480	13,116	13,392	13,620	13,992
751 - Supplies	150	150	150	150	150	150
800 - Other Services and Charges	225,467	262,954	276,094	289,891	304,379	319,590
970 - Capital Outlays	150	150	150	150	150	150
Total For Expenditures	**247,499**	**275,734**	**289,510**	**303,583**	**318,299**	**333,882**
5910 - Water Operations						
701 - Personnel Services	120,470	185,611	198,429	208,108	217,311	228,074
751 - Supplies	1,500	1,500	1,500	1,500	1,500	1,500
800 - Other Services and Charges	902,857	1,003,994	1,053,359	1,105,195	1,159,620	1,216,691
970 - Capital Outlays	500	500	500	500	500	500
Total For Expenditures	**1,025,327**	**1,191,605**	**1,253,788**	**1,315,303**	**1,378,931**	**1,446,765**
Total For Treasurer	**3,668,917**	**4,054,181**	**4,250,523**	**4,433,280**	**4,608,778**	**4,832,218**

DEPARTMENT # 536 – WATER SYSTEM

Water System

OVERVIEW

Department Mission & Activities

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 storage 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.

Revenue Sources

The System operates as an Enterprise Fund within the City, and services costs 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. The overall water rate increase for the 2023 calendar year was 5.68%.

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.

Expenses

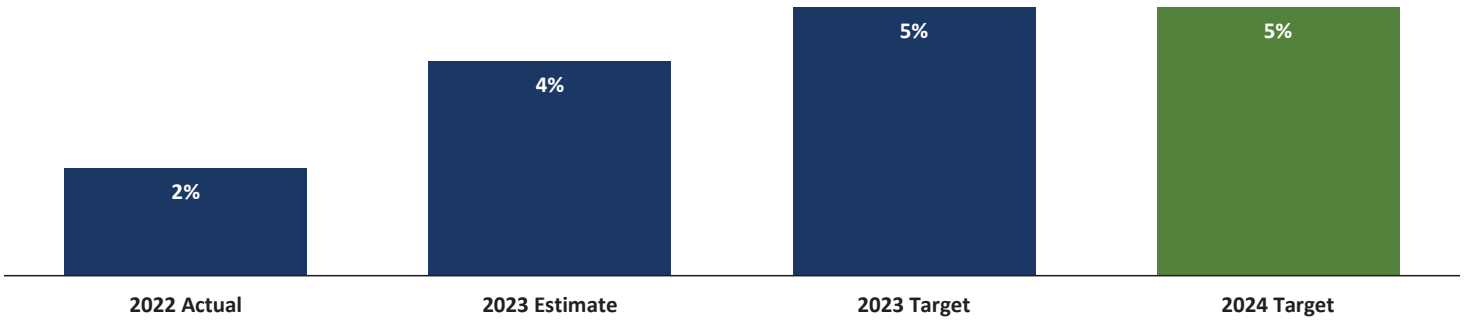
The majority of expenses are driven by services provided. This includes personnel costs, contractual service work at the Lake Michigan Filtration Plant, depreciation of the System's assets, utilities, and A87 internal cost allocation. Debt service obligations account for most of the remaining expenses, which also include supplies, other financings, and cash capital outlays. The System funds impact the Sewer and Stormwater budgets due to shared positions.

GOALS & PERFORMANCE MEASURES

Departmental goals & Plan of Action	City Strategic Priority & Objective	Key Performance Measure (KPI)	Frequency	FY2022 Actual	FY2023		FY2024 Target
					Target	Estimate	
Goal 1: Increase the number/percent of lead line replacements. **Plan of Action**: In FY24, funding from the EPA starts to diminish. The System will begin exploring additional funding focusing on health equity and environmental justice.	HE.03 – Protect and preserve our water resources	% of lead service lines replaced (SP)	Annually	544 (2%)	1,210 (5%)	946 (4%)	1,127 (5%)
Goal 2: Increase the System's participation at community events through the Water Career Program. **Plan of Action:** A vacant position is being reclassified to an Administrative Analyst that will oversee the implementation of the Water Career Program. In FY24, the goal is to continue to enhance the program by being more intentional about promoting these opportunities to the public, engaging teachers, and creating educational material that will include videos and other visuals.	EC.02 – Develop a community engagement strategy across all City programs and initiatives	# of total community events in attendance	Annually	8	10	11	15

Goal 1: Increase the number/percent of lead line replacements

Percentage of System Lead Lines Replaced FY 2022-2024



Lines replaced utilizing the remaining $1.5M from the EPA grant, $8M from the Drinking Water Revolving Fund, and $826K from water operation funds.

Goal 2: Increase participation at community events

Number of Community Events Attended FY 2022-2024



In February and March, the City and GRCC will host water education weekends at the Lake Michigan Filtration Plant and MTech Center. A vacant position is being reclassified to an Administrative Analyst that will oversee the implementation of the Water Career Program. In FY24, the goal is to continue to enhance the program and create educational material that will include videos and other visuals.

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

Organization	ADOPTED 2023	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Water (536)						
5910 - Water Operations						
701 - Personnel Services	13,533,913	14,567,433	15,270,389	15,876,998	16,389,243	16,849,114
751 - Supplies	4,182,805	4,916,164	5,087,082	5,299,967	5,507,519	5,734,588
800 - Other Services and Charges	14,464,578	16,170,673	17,236,003	17,297,205	16,351,214	16,900,536
970 - Capital Outlays	968,900	1,101,527	1,202,687	1,084,151	1,155,354	999,125
990 - Debt Service	6,684,884	6,330,785	6,988,636	6,884,029	6,951,274	6,893,160
995 - Other Financing	12,314,207	13,896,198	7,247,308	9,634,473	6,479,697	10,111,982
Total For Expenditures	**52,149,287**	**56,982,780**	**53,032,105**	**56,076,823**	**52,834,301**	**57,488,505**
5911 - Water Replacement						
970 - Capital Outlays	13,313,000	15,012,000	8,400,000	8,880,000	7,650,000	11,315,000
Total For Expenditures	**13,313,000**	**15,012,000**	**8,400,000**	**8,880,000**	**7,650,000**	**11,315,000**
5912 - Water Improvement						
970 - Capital Outlays	32,099,000	17,950,000	51,600,000	12,600,000	23,960,000	19,600,000
Total For Expenditures	**32,099,000**	**17,950,000**	**51,600,000**	**12,600,000**	**23,960,000**	**19,600,000**
Total For Water	**97,561,287**	**89,944,780**	**113,032,105**	**77,556,823**	**84,444,301**	**88,403,505**



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CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2024 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code	Budget Object Name	Department Number	Department Name	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
401	Taxes	4020	Real Property Taxes	253	Treasurer	$ 12,802,220	$ 13,184,595	$ 13,539,025	$ 13,876,041	$ 14,179,986
		4100	Personal Property Taxes	253	Treasurer	$ 900,671	$ 909,608	$ 918,637	$ 927,755	$ 936,967
		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	$ 79,850	$ 79,850	$ 79,850	$ 79,850	$ 79,850
		4260	Payment In Lieu of Taxes	253	Treasurer	$ 66,349	$ 67,013	$ 67,683	$ 68,359	$ 69,043
				261	General Administration	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		4370	Industrial Facilities Tax	253	Treasurer	$ 14,406	$ 14,405	$ 14,404	$ 14,404	$ 14,403
		4380	City Income Taxes	255	Income Tax	$ 104,599,848	$ 106,412,118	$ 109,317,691	$ 112,597,222	$ 115,975,138
		4381	City Income Taxes - Compliance	255	Income Tax	$ 6,621,360	$ 4,953,000	$ 4,116,700	$ 4,116,700	$ 4,116,700
		4382	City Income Tax Refunds	255	Income Tax	($ 11,800,531)	($ 12,004,984)	($ 12,332,779)	($ 12,702,762)	($ 13,083,845)
		4384	City Income Tax Penalties and Interest	255	Income Tax	$ 909,378	$ 925,134	$ 950,394	$ 978,906	$ 1,008,273
		4450	Penalty & Interest on Property Taxes	253	Treasurer	$ 35,100	$ 35,100	$ 35,100	$ 35,100	$ 35,100
		4470	Property Tax Administration Fee	253	Treasurer	$ 2,776,632	$ 2,882,398	$ 2,965,257	$ 3,048,545	$ 3,134,331
	Taxes Total					**$ 117,000,158**	**$ 117,453,112**	**$ 119,666,837**	**$ 123,034,995**	**$ 126,460,821**
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	$ 1,532,656	$ 1,452,181	$ 1,375,932	$ 1,303,686	$ 1,235,234
		4810	Cannabis Licenses	215	Clerk	$ 54,000	$ 56,000	$ 64,000	$ 58,000	$ 60,000
				701	Planning	$ 216,000	$ 224,000	$ 256,000	$ 232,000	$ 240,000
		4908	Miscellaneous Permits	172	Executive Office	$ 56,679	$ 58,379	$ 59,547	$ 60,142	$ 60,744
				701	Planning	$ 191,596	$ 192,964	$ 198,316	$ 203,401	$ 201,680
		4924	Alarm Permits	301	Police	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500
		4934	LUDS Permits-Land & Use Develop	533	Stormwater	$ 231,330	$ 242,897	$ 255,041	$ 267,793	$ 281,183
	Licenses & Permits Total					**$ 2,356,761**	**$ 2,300,921**	**$ 2,283,336**	**$ 2,199,522**	**$ 2,153,341**
501	Federal Grants	5280	Federal Grants-Other	172	Executive Office	$ 261,450	$ 188,844	$ 201,144	$	$
				261	General Administration	$ 6,800,000	$ 300,000	$	$	$
				336	Fire	$ 888,187	$ 914,668	$	$	$
	Federal Grants Total					**$ 7,949,637**	**$ 1,403,512**	**$ 201,144**	**$**	**$**
539	State Grants	4390	Cannabis Tax	261	General Administration	$ 630,698	$ 599,163	$ 581,188	$ 563,752	$ 563,752
		5501	MI Dept of Justice	301	Police	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ 10,200
		5730	Local Community Stabilization Share	253	Treasurer	$ 319,513	$ 319,513	$ 319,513	$ 319,513	$ 319,513
		5741	Sales & Use Tax	261	General Administration	$ 25,050,276	$ 25,424,980	$ 25,806,055	$ 26,193,607	$ 26,587,749
		5743	Liquor Licenses	301	Police	$ 220,000	$ 222,000	$ 222,000	$ 222,000	$ 222,000
		5744	Fire Protect-State Owned Build	336	Fire	$ 572,684	$ 563,568	$ 555,115	$ 522,752	$ 522,752
	State Grants Total					**$ 26,803,371**	**$ 27,139,424**	**$ 27,494,071**	**$ 27,831,824**	**$ 28,225,966**
580	Contribution from Local Units	5804	Kent County-Misc & PSAP 911	325	Dispatch	$ 2,039,732	$ 2,032,488	$ 2,025,274	$ 2,018,086	$ 2,010,928
		5806	Other Local Programs	325	Dispatch	$ 2,200	$ 2,266	$ 2,334	$ 2,404	$ 2,476
	Contribution from Local Units Total					**$ 2,041,932**	**$ 2,034,754**	**$ 2,027,608**	**$ 2,020,490**	**$ 2,013,404**
600	Charges for Services	6131	Processing Fees	215	Clerk	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
				257	Assessor	$ 250	$ 250	$ 250	$ 250	$ 250
		6133	Management Fee	257	Assessor	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		6161	Planning Commission Review Fees	701	Planning	$ 145,827	$ 162,129	$ 168,481	$ 162,099	$ 160,950
		6166	LUDS Fee-Land Use & Develop	533	Stormwater	$ 46,304	$ 48,619	$ 51,050	$ 53,603	$ 56,283
				701	Planning	$ 86,381	$ 912,552	$ 99,062	$ 109,689	$ 107,130
		6167	LUDS Enforcement Fees	533	Stormwater	$ 25,641	$ 26,923	$ 28,269	$ 29,683	$ 31,167
		6172	False Alarm Fines-Fees	301	Police	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
		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	$ 13,186	$ 13,581	$ 13,989	$ 14,408	$ 14,841
		6195	Historic Preservation-Other Fee	701	Planning	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
		6197	Nuisance Fees	733	Code Compliance	$ 74,136	$ 76,361	$ 78,652	$ 81,011	$ 83,442
		6199	Housing Fees-Lienable	733	Code Compliance	$ 2,218,916	$ 2,285,483	$ 2,354,047	$ 2,424,670	$ 2,497,410
		6260	Service Fees-General	101	City Commission	$ 300	$ 300	$ 300	$ 300	$ 300
				172	Executive Office	$ 78,725	$ 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	$ 118,467	$ 119,437	$ 120,425	$ 121,430	$ 122,927

CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2024 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code	Budget Object Name	Department Number	Department Name	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
600 (cont.)	Charges for Services (cont.)	6260 (cont.)	Service Fees-General (cont.)	266	Attorney	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
				301	Police	$ 96,611	$ 76,571	$ 99,643	$ 79,665	$ 102,797
				336	Fire	$ 322,883	$ 336,066	$ 349,760	$ 363,986	$ 377,945
				701	Planning	$ 299,239	$ 180,642	$ 189,705	$ 202,013	$ 191,878
		6261	Administration Services	701	Planning	$ 10,000	$ 10,000	$ 15,000	$ 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	$ 10,000	$ 10,000	$ 10,000
				733	Code Compliance	$ 31,847	$ 32,803	$ 33,787	$ 34,800	$ 35,844
		6275	Housing-Code Enforcement Fees	733	Code Compliance	$ 4,270	$ 4,398	$ 4,530	$ 4,666	$ 4,806
		6276	Housing-Housing Appeal Fee	733	Code Compliance	$ 666	$ 686	$ 706	$ 727	$ 749
		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 Infras-User Fees & Permits	448	Street Lighting	$ 1,899,728	$ 1,956,720	$ 2,015,421	$ 2,075,884	$ 2,138,161
		6332	Special Event Billings Labor	172	Executive Office	$ 9,592	$ 9,880	$ 10,078	$ 10,178	$ 10,280
				301	Police	$ 640,573	$ 653,384	$ 666,452	$ 679,781	$ 693,377
		6333	Special Event Services	172	Executive Office	$ 75,000	$ 77,250	$ 78,795	$ 79,583	$ 80,379
		6340	A-87 Revenue	261	General Administration	$ 6,709,090	$ 6,373,970	$ 6,501,448	$ 6,631,479	$ 6,764,110
				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	$ 1,150,500	$ 1,185,015	$ 1,220,565	$ 1,257,182	$ 1,294,898
		6427	Auction Sales	301	Police	$ 6,725	$ 6,725	$ 6,725	$ 6,725	$ 6,725
	Charges for Services Total					**$ 14,393,232**	**$ 14,942,811**	**$ 14,501,230**	**$ 14,838,988**	**$ 15,192,973**
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	$ 216,000	$ 220,320	$ 224,726	$ 229,221	$ 233,805
	Fines & Forfeitures Total					**$ 2,216,000**	**$ 2,270,320**	**$ 2,324,726**	**$ 2,379,221**	**$ 2,433,805**
664	Investment Income & Rentals	6651	Interest on Investment	253	Treasurer	$ 3,837,862	$ 3,950,755	$ 3,836,939	$ 3,533,419	$ 3,305,779
		6671	Rentals-Facilities	172	Executive Office	$ 62,338	$ 64,208	$ 65,492	$ 66,147	$ 66,809
		6673	Rentals-Equipment	172	Executive Office	$ 67,790	$ 69,823	$ 71,220	$ 71,932	$ 72,651
		6675	Rentals-Other	215	Clerk	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
	Investment Income & Rentals Total					**$ 4,002,990**	**$ 4,119,786**	**$ 4,008,651**	**$ 3,706,498**	**$ 3,480,239**
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	$ 28,000	$	$	$	$
				261	General Administration	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000
				271	Admin Services Support	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
				698	Our Community's Children	$ 82,674	$ 85,154	$ 86,006	$ 88,586	$ 91,244
		6761	Reimbursements	191	Comptroller	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
				301	Police	$ 263,832	$ 64,416	$ 24,000	$	$ 24,000
		6769	Reimbursement-Special Elections	215	Clerk	$	$ 175,000	$	$	$
		6771	Claims-Damage-Accident Billings	301	Police	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
				448	Street Lighting	$ 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
		6901	Miscellaneous Other Revenue	257	Assessor	$ 600	$ 600	$ 600	$ 600	$ 600
				301	Police	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
				733	Code Compliance	$ 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					**$ 591,250**	**$ 537,733**	**$ 319,627**	**$ 294,707**	**$ 322,906**
695	Other Financing Sources	6991	Operating Transfers-Subsidy	172	Executive Office	$ 140,000	$ 140,000	$ 140,000	$ 140,000	$ 140,000
				733	Code Compliance	$ 1,368,688	$ 1,368,688	$ 1,368,688	$ 1,368,688	$ 1,368,688
		6995	Operating Transfers-Misc	301	Police	$ 185,946	$ 190,204	$ 193,315	$ 197,013	$ 201,246
				701	Planning	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	Other Financing Sources Total					**$ 1,699,634**	**$ 1,703,892**	**$ 1,707,003**	**$ 1,710,701**	**$ 1,714,934**
Grand Total						**$ 179,054,965**	**$ 173,906,265**	**$ 174,534,233**	**$ 178,016,946**	**$ 181,998,389**

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2024 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Code	Budget Object Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
101	City Commission	6260	Service Fees-General	600	Charges for Services	$ 300	$ 300	$ 300	$ 300	$ 300
	City Commission Total					**$ 300**	**$ 300**	**$ 300**	**$ 300**	**$ 300**
172	Executive Office	4908	Miscellaneous Permits	450	Licenses & Permits	$ 56,679	$ 58,379	$ 59,547	$ 60,142	$ 60,744
		5280	Federal Grants-Other	501	Federal Grants	$ 261,450	$ 188,844	$ 201,144	$	$
		6260	Service Fees-General	600	Charges for Services	$ 78,725	$ 63,725	$ 63,725	$ 63,725	$ 63,725
		6332	Special Event Billings Labor	600	Charges for Services	$ 9,592	$ 9,880	$ 10,078	$ 10,178	$ 10,280
		6333	Special Event Services	600	Charges for Services	$ 75,000	$ 77,250	$ 78,795	$ 79,583	$ 80,379
		6671	Rentals-Facilities	664	Investment Income & Rentals	$ 62,338	$ 64,208	$ 65,492	$ 66,147	$ 66,809
		6673	Rentals-Equipment	664	Investment Income & Rentals	$ 67,790	$ 69,823	$ 71,220	$ 71,932	$ 72,651
		6743	Restricted Contributions	671	Other Revenues	$ 28,000	$	$	$	$
		6991	Operating Transfers-Subsidy	695	Other Financing Sources	$ 140,000	$ 140,000	$ 140,000	$ 140,000	$ 140,000
	Executive Office Total					**$ 779,574**	**$ 672,109**	**$ 690,001**	**$ 491,707**	**$ 494,588**
191	Comptroller	6260	Service Fees-General	600	Charges for Services	$ 350	$ 350	$ 350	$ 350	$ 350
		6761	Reimbursements	671	Other Revenues	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
	Comptroller Total					**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ 7,850**
215	Clerk	4760	Miscellaneous Licenses	450	Licenses & Permits	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
		4810	Cannabis Licenses	450	Licenses & Permits	$ 54,000	$ 56,000	$ 64,000	$ 58,000	$ 60,000
		6131	Processing Fees	600	Charges for Services	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
		6260	Service Fees-General	600	Charges for Services	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
		6675	Rentals-Other	664	Investment Income & Rentals	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
		6769	Reimbursement-Special Elections	671	Other Revenues	$	$ 175,000	$	$	$
	Clerk Total					**$ 191,500**	**$ 368,500**	**$ 201,500**	**$ 195,500**	**$ 197,500**
253	Treasurer	4020	Real Property Taxes	401	Taxes	$ 12,802,220	$ 13,184,595	$ 13,539,025	$ 13,876,041	$ 14,179,986
		4100	Personal Property Taxes	401	Taxes	$ 900,671	$ 909,608	$ 918,637	$ 927,755	$ 936,967
		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	$ 79,850	$ 79,850	$ 79,850	$ 79,850	$ 79,850
		4260	Payment In Lieu of Taxes	401	Taxes	$ 66,349	$ 67,013	$ 67,683	$ 68,359	$ 69,043
		4370	Industrial Facilities Tax	401	Taxes	$ 14,406	$ 14,405	$ 14,404	$ 14,404	$ 14,403
		4450	Penalty & Interest on Property Taxes	401	Taxes	$ 35,100	$ 35,100	$ 35,100	$ 35,100	$ 35,100
		4470	Property Tax Administration Fee	401	Taxes	$ 2,776,632	$ 2,882,398	$ 2,965,257	$ 3,048,545	$ 3,134,331
		5730	Local Community Stabilization Share	539	State Grants	$ 319,513	$ 319,513	$ 319,513	$ 319,513	$ 319,513
		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	$ 3,837,862	$ 3,950,755	$ 3,836,939	$ 3,533,419	$ 3,305,779
		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					**$ 22,919,478**	**$ 23,574,112**	**$ 23,951,283**	**$ 24,121,861**	**$ 24,342,847**
255	Income Tax	4380	City Income Taxes	401	Taxes	$ 104,599,848	$ 106,412,118	$ 109,317,691	$ 112,597,222	$ 115,975,138
		4381	City Income Taxes - Compliance	401	Taxes	$ 6,621,360	$ 4,953,000	$ 4,116,700	$ 4,116,700	$ 4,116,700
		4382	City Income Tax Refunds	401	Taxes	($ 11,800,531)	($ 12,004,984)	($ 12,332,779)	($ 12,702,762)	($ 13,083,845)
		4384	City Income Tax Penalties and Interest	401	Taxes	$ 909,378	$ 925,134	$ 950,394	$ 978,906	$ 1,008,273
	Income Tax Total					**$ 100,330,055**	**$ 100,285,268**	**$ 102,052,006**	**$ 104,990,066**	**$ 108,016,266**
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**

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2024 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Code	Budget Object Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
261	General Administration	4260	Payment In Lieu of Taxes	401	Taxes	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		4390	Cannabis Tax	539	State Grants	$ 630,698	$ 599,163	$ 581,188	$ 563,752	$ 563,752
		4770	Cable TV Franchise Fees	450	Licenses & Permits	$ 1,532,656	$ 1,452,181	$ 1,375,932	$ 1,303,686	$ 1,235,234
		5280	Federal Grants-Other	501	Federal Grants	$ 6,800,000	$ 300,000	$	$	$
		5741	Sales & Use Tax	539	State Grants	$ 25,050,276	$ 25,424,980	$ 25,806,055	$ 26,193,607	$ 26,587,749
		6260	Service Fees-General	600	Charges for Services	$ 118,467	$ 119,437	$ 120,425	$ 121,430	$ 122,927
		6340	A-87 Revenue	600	Charges for Services	$ 6,709,090	$ 6,373,970	$ 6,501,448	$ 6,631,479	$ 6,764,110
		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					**$ 40,865,537**	**$ 34,294,081**	**$ 34,409,398**	**$ 34,838,304**	**$ 35,298,122**
266	Attorney	6260	Service Fees-General	600	Charges for Services	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
	Attorney Total					**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**
271	Admin Services Support	6743	Restricted Contributions	671	Other Revenues	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	Admin Services Support Total					**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**
301	Police	4924	Alarm Permits	450	Licenses & Permits	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500
		5501	MI Dept of Justice	539	State Grants	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ 10,200
		5743	Liquor Licenses	539	State Grants	$ 220,000	$ 222,000	$ 222,000	$ 222,000	$ 222,000
		6172	False Alarm Fines-Fees	600	Charges for Services	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
		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	$ 96,611	$ 76,571	$ 99,643	$ 79,665	$ 102,797
		6332	Special Event Billings Labor	600	Charges for Services	$ 640,573	$ 653,384	$ 666,452	$ 679,781	$ 693,377
		6427	Auction Sales	600	Charges for Services	$ 6,725	$ 6,725	$ 6,725	$ 6,725	$ 6,725
		6581	Parking Fines	655	Fines & Forfeitures	$ 216,000	$ 220,320	$ 224,726	$ 229,221	$ 233,805
		6761	Reimbursements	671	Other Revenues	$ 263,832	$ 64,416	$ 24,000	$	$ 24,000
		6771	Claims-Damage-Accident Billings	671	Other Revenues	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		6871	Refunds-Rebates	671	Other Revenues	$ 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	$ 185,946	$ 190,204	$ 193,315	$ 197,013	$ 201,246
	Police Total					**$ 1,811,387**	**$ 1,615,620**	**$ 1,619,167**	**$ 1,597,023**	**$ 1,666,887**
325	Dispatch	5804	Kent County-Misc & PSAP 911	580	Contribution from Local Units	$ 2,039,732	$ 2,032,488	$ 2,025,274	$ 2,018,086	$ 2,010,928
		5806	Other Local Programs	580	Contribution from Local Units	$ 2,200	$ 2,266	$ 2,334	$ 2,404	$ 2,476
	Dispatch Total					**$ 2,041,932**	**$ 2,034,754**	**$ 2,027,608**	**$ 2,020,490**	**$ 2,013,404**
336	Fire	5280	Federal Grants-Other	501	Federal Grants	$ 888,187	$ 914,668	$	$	$
		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					**$ 1,783,754**	**$ 1,814,302**	**$ 904,875**	**$ 886,738**	**$ 900,697**
448	Street Lighting	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	$ 1,899,728	$ 1,956,720	$ 2,015,421	$ 2,075,884	$ 2,138,161
		6423	Sale of Scrap Material	600	Charges for Services	$ 2,700	$ 2,781	$ 2,864	$ 2,950	$ 3,039
		6425	Electric Power Dist-Gas Aggregate	600	Charges for Services	$ 1,150,500	$ 1,185,015	$ 1,220,565	$ 1,257,182	$ 1,294,898
		6771	Claims-Damage-Accident Billings	671	Other Revenues	$ 37,147	$ 38,261	$ 39,409	$ 40,592	$ 41,809
	Street Lighting Total					**$ 3,152,900**	**$ 3,247,487**	**$ 3,344,910**	**$ 3,445,259**	**$ 3,548,617**
533	Stormwater	4934	LUDS Permits-Land & Use Develop	450	Licenses & Permits	$ 231,330	$ 242,897	$ 255,041	$ 267,793	$ 281,183
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	$ 46,304	$ 48,619	$ 51,050	$ 53,603	$ 56,283
		6167	LUDS Enforcement Fees	600	Charges for Services	$ 25,641	$ 26,923	$ 28,269	$ 29,683	$ 31,167
	Stormwater Total					**$ 303,275**	**$ 318,439**	**$ 334,360**	**$ 351,079**	**$ 368,633**
694	Community Development Services	6340	A-87 Revenue	600	Charges for Services	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
	Community Development Services Total					**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**
698	Our Community's Children	6743	Restricted Contributions	671	Other Revenues	$ 82,674	$ 85,154	$ 86,006	$ 88,586	$ 91,244
	Our Community's Children Total					**$ 82,674**	**$ 85,154**	**$ 86,006**	**$ 88,586**	**$ 91,244**

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2024 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

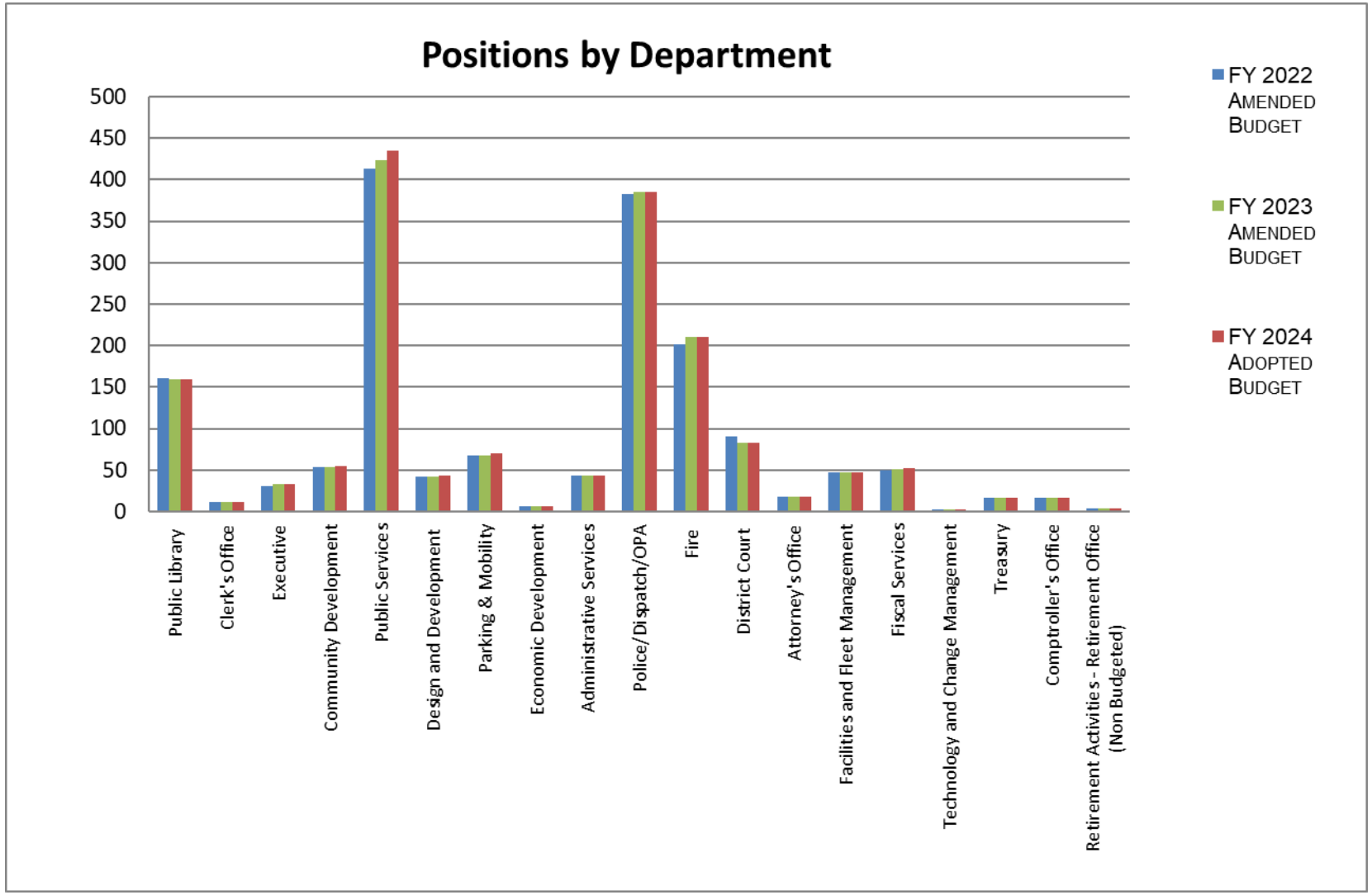
Department Number	Department Name	Budget Object Code	Budget Object Name	Budget Object Rollup Code	Budget Object Rollup Name	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
701	Planning	4810	Cannabis Licenses	450	Licenses & Permits	$ 216,000	$ 224,000	$ 256,000	$ 232,000	$ 240,000
		4908	Miscellaneous Permits	450	Licenses & Permits	$ 191,596	$ 192,964	$ 198,316	$ 203,401	$ 201,680
		6161	Planning Commission Review Fees	600	Charges for Services	$ 145,827	$ 162,129	$ 168,481	$ 162,099	$ 160,950
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	$ 86,381	$ 912,552	$ 99,062	$ 109,689	$ 107,130
		6193	Zoning, Noise, Parking-Zoning Appeal	600	Charges for Services	$ 13,186	$ 13,581	$ 13,989	$ 14,408	$ 14,841
		6195	Historic Preservation-Other Fee	600	Charges for Services	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
		6260	Service Fees-General	600	Charges for Services	$ 299,239	$ 180,642	$ 189,705	$ 202,013	$ 191,878
		6261	Administration Services	600	Charges for Services	$ 10,000	$ 10,000	$ 15,000	$ 20,000	$ 20,000
		6273	Housing-Zoning	600	Charges for Services	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
		6995	Operating Transfers-Misc	695	Other Financing Sources	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	Planning Total					**$ 987,229**	**$ 1,720,868**	**$ 965,553**	**$ 968,610**	**$ 961,479**
733	Code Compliance	6197	Nuisance Fees	600	Charges for Services	$ 74,136	$ 76,361	$ 78,652	$ 81,011	$ 83,442
		6199	Housing Fees-Lienable	600	Charges for Services	$ 2,218,916	$ 2,285,483	$ 2,354,047	$ 2,424,670	$ 2,497,410
		6273	Housing-Zoning	600	Charges for Services	$ 31,847	$ 32,803	$ 33,787	$ 34,800	$ 35,844
		6275	Housing-Code Enforcement Fees	600	Charges for Services	$ 4,270	$ 4,398	$ 4,530	$ 4,666	$ 4,806
		6276	Housing-Housing Appeal Fee	600	Charges for Services	$ 666	$ 686	$ 706	$ 727	$ 749
		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					**$ 3,698,670**	**$ 3,768,571**	**$ 3,840,566**	**$ 3,914,723**	**$ 3,991,105**
Grand Total						**$ 179,054,965**	**$ 173,906,265**	**$ 174,534,233**	**$ 178,016,946**	**$ 181,998,389**

City of Grand Rapids

AUTHORIZED POSITIONS BY DEPARTMENT

FY2024-FY2028 Fiscal Plan

DEPT		FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	Adopted Change
A110	Public Library	161.000	160.000	160.000	-
A120	Clerk's Office	11.000	11.000	11.000	-
A130	Executive	30.000	33.000	33.000	-
B210	Community Development	54.000	54.000	55.000	1.000
B220	Public Services	413.000	423.000	435.000	12.000
C310	Design and Development	42.000	42.000	43.000	1.000
C335	Parking & Mobility	68.000	68.000	70.000	2.000
C340	Economic Development	7.000	7.000	7.000	-
D420	Administrative Services	44.000	43.000	43.000	-
E510	Police/Dispatch/OPA	383.000	385.000	385.000	-
E520	Fire	201.000	210.000	210.000	-
E530	District Court	91.000	83.000	83.000	-
E540	Attorney's Office	18.000	18.000	18.000	-
F610	Facilities and Fleet Management	47.000	47.000	47.000	-
F620	Fiscal Services	50.000	51.000	52.000	1.000
F630	Technology and Change Management	2.000	2.000	2.000	-
F640	Treasury	17.000	17.000	17.000	-
F650	Comptroller's Office	16.000	16.000	16.000	-
G110	Retirement Activities - Retirement Office (Non Budgeted)	4.000	4.000	4.000	-
	Grand Total Positions (Full Time and Permanent Part-time)	1,659.000	1,674.000	1,691.000	17.000
RECONCILIATION to FTEs:					
	Less Dispatch Part-time			(2.000)	
	Less Court Part-time			(3.000)	
	Less Library Part-time			(51.000)	
	TOTAL FTEs			1,635.000	

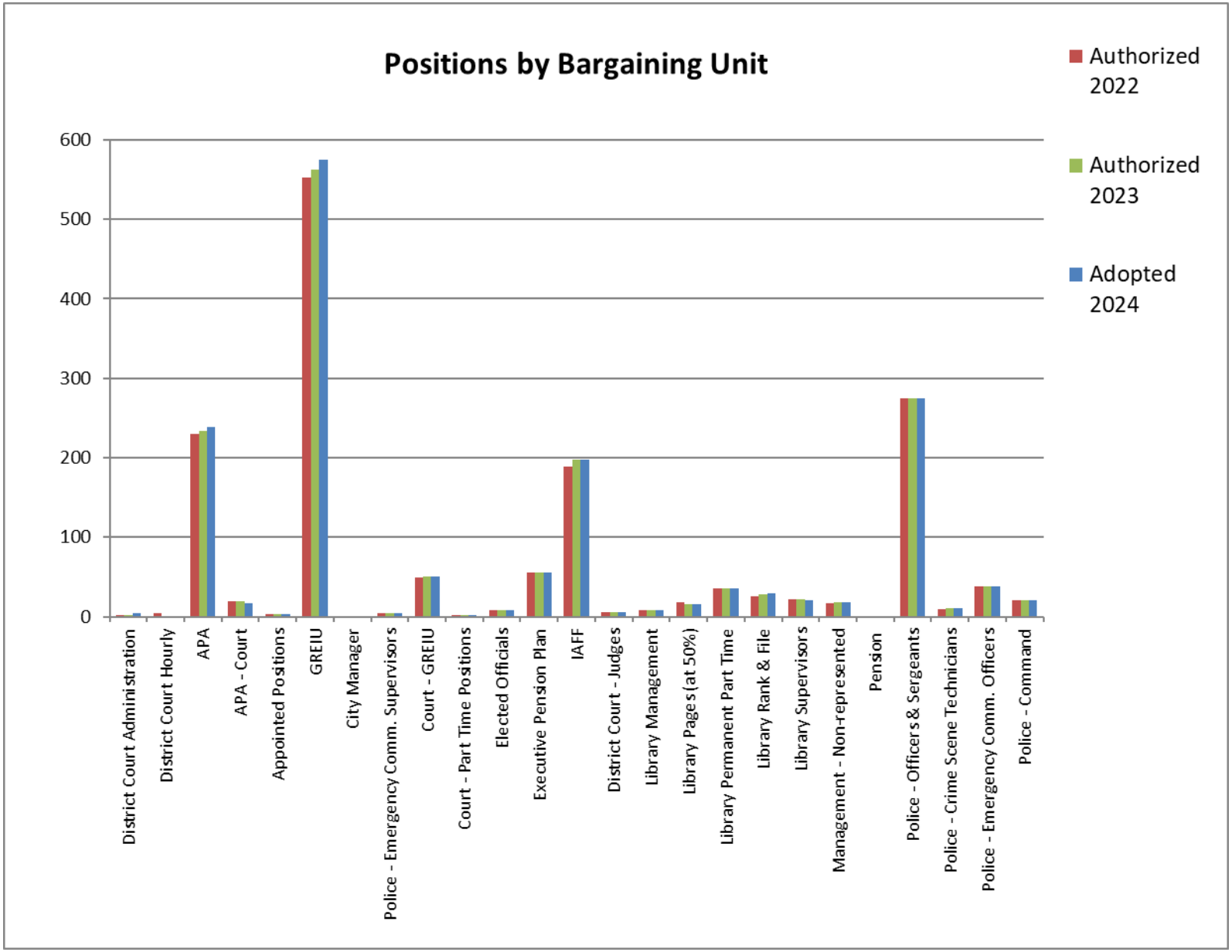

Positions by Department
500
450
400
350
300
250
200
150
100
50
0
Public Library
Clerk's Office
Executive
Community Development
Public Services
Design and Development
Parking & Mobility
Economic Development
Administrative Services
Police/Dispatch/OPA
Fire
District Court
Attorney's Office
Facilities and Fleet Management
Fiscal Services
Technology and Change Management
Treasury
Comptroller's Office
Retirement Activities - Retirement Office (Non Budgeted)
FY 2022 AMENDED BUDGET
FY 2023 AMENDED BUDGET
FY 2024 ADOPTED BUDGET

City of Grand Rapids

PERSONNEL BY BARGAINING UNIT - FTEs

FY2024-FY2028 Fiscal Plan

Unit Code	Unit Name	Authorized 2022	Authorized 2023	Adopted 2024	VAR
61ST	District Court Administration	2.0000	2.0000	4.0000	2.0000
61STHR	District Court Hourly	5.0000	1.0000	1.0000	-
APACITY	APA	230.0000	233.0000	238.0000	5.0000
APACOURT	APA - Court	19.5000	19.0000	17.0000	(2.0000)
APPOINT	Appointed Positions	3.0000	3.0000	3.0000	-
CITY	GREIU	552.0000	563.0000	575.0000	12.0000
CITYMNGR	City Manager	1.0000	1.0000	1.0000	-
COMMSUPV	Police - Emergency Comm. Supervisors	5.0000	5.0000	5.0000	-
COURT	Court - GREIU	49.0000	50.0000	50.0000	-
COURTPT	Court - Part Time Positions	2.0000	2.0000	2.0000	-
ELECTED	Elected Officials	8.0000	8.0000	8.0000	-
EXECPLAN	Executive Pension Plan	55.0000	55.0000	55.0000	-
IAFF	IAFF	189.0000	197.0000	197.0000	-
JUDGE	District Court - Judges	6.0000	6.0000	6.0000	-
LIBRMGT	Library Management	8.0000	8.0000	8.0000	-
LIBRPAGE	Library Pages (at 50%)	17.5000	15.5000	15.5000	-
LIBRPT	Library Permanent Part Time	35.5000	35.5000	35.5000	-
LIBRR&F	Library Rank & File	25.0000	28.0000	29.0000	1.0000
LIBRSUPV	Library Supervisors	22.0000	22.0000	21.0000	(1.0000)
MGTNON	Management - Non-represented	17.0000	18.0000	18.0000	-
PENSION	Pension	1.0000	1.0000	1.0000	-
POLC1	Police - Officers & Sergeants	275.0000	275.0000	275.0000	-
POLC2	Police - Crime Scene Technicians	10.0000	11.0000	11.0000	-
POLC4	Police - Emergency Comm. Officers	38.0000	38.0000	38.0000	-
POLC5	Police - Command	21.0000	21.0000	21.0000	-
TOTAL FTEs by Bargaining Unit		1,596.5000	1,618.0000	1,635.0000	17.0000

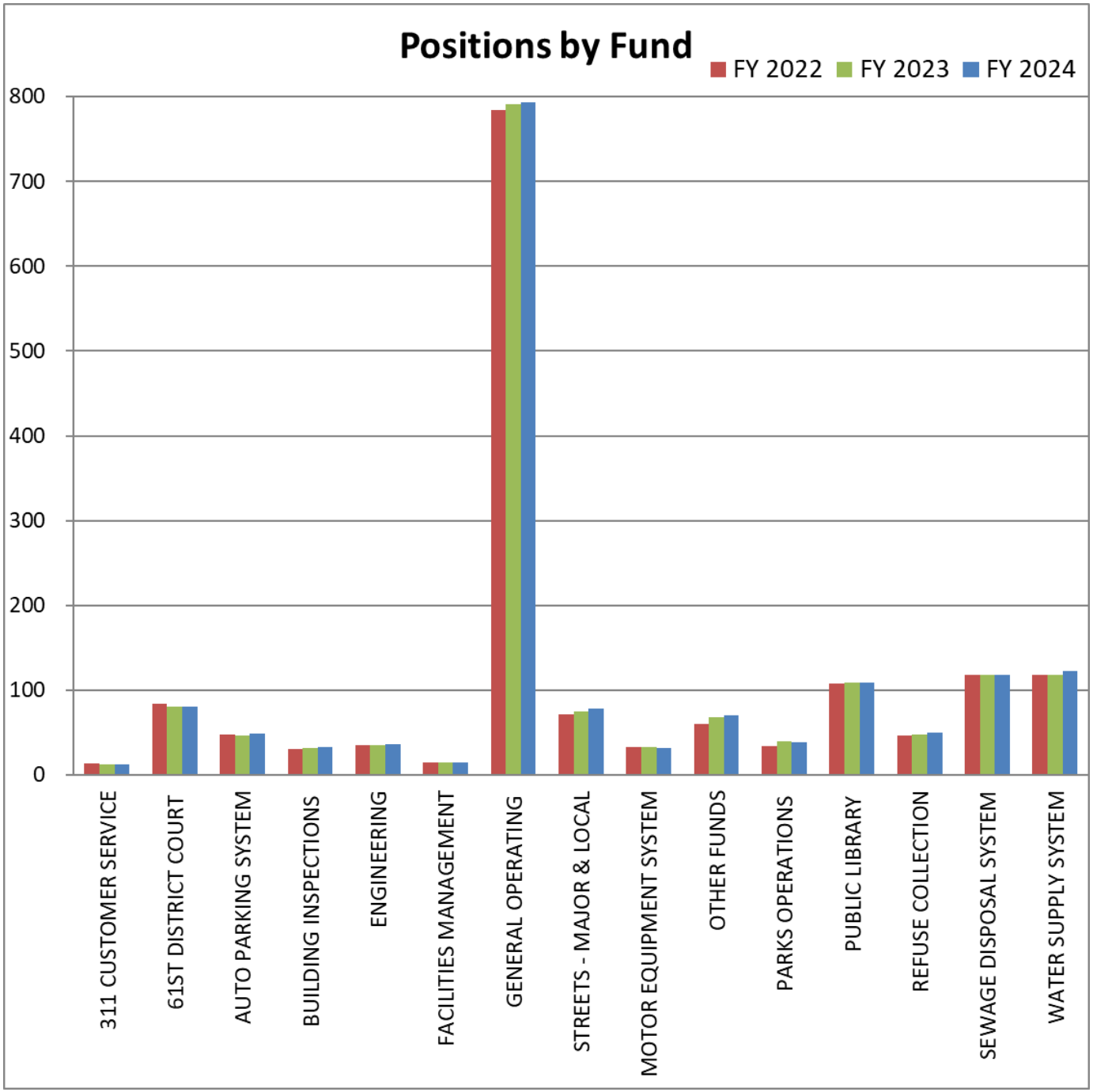

Positions by Bargaining Unit
Authorized 2022
Authorized 2023
Adopted 2024
600
500
400
300
200
100
0
District Court Administration
District Court Hourly
APA
APA - Court
Appointed Positions
GREIU
City Manager
Police - Emergency Comm. Supervisors
Court - GREIU
Court - Part Time Positions
Elected Officials
Executive Pension Plan
IAFF
District Court - Judges
Library Management
Library Pages (at 50%)
Library Permanent Part Time
Library Rank & File
Library Supervisors
Management - Non-represented
Pension
Police - Officers & Sergeants
Police - Crime Scene Technicians
Police - Emergency Comm. Officers
Police - Command

City of Grand Rapids

PERSONNEL BY FUND - FTEs

FY2024-FY2028 Fiscal Plan

Fund	FTEs Authorized FY 2022	FTEs Authorized FY 2023	FTEs Adopted FY 2024	VAR
311 CUSTOMER SERVICE	13.1000	12.1000	12.1000	0.000
61ST DISTRICT COURT	83.5000	80.0000	80.0000	0.000
AUTO PARKING SYSTEM	47.3000	46.8000	48.8000	2.000
BUILDING INSPECTIONS	31.1400	31.4400	32.3400	0.900
CEMETERY OPERATING	4.6000	4.6000	5.6000	1.000
COMMUNITY DEVELOPMENT BLOCK GRANT	10.6500	9.9000	9.6000	(0.300)
DRUG LAW ENFORCEMENT	1.0000	1.0000	0.0000	(1.000)
ENGINEERING	34.7500	34.7500	35.7500	1.000
ECONOMIC DEVELOPMENT CORPORATION	0.3000	0.3000	0.2500	(0.050)
FACILITIES MANAGEMENT	14.9250	14.9250	15.1750	0.250
FIRE GRANTS	0.0000	9.0000	9.0000	0.000
GENERAL OPERATING	783.7020	791.0120	793.1600	2.148
GOLF COURSE	1.1000	1.8500	1.8500	0.000
INSURANCE PAYMENT	6.7000	6.6000	6.6000	0.000
HOME INVESTMENT PARTNERSHIP	0.9500	1.1000	1.8000	0.700
INFORMATION TECHNOLOGY	2.1500	2.0900	2.0900	0.000
LEAD HAZARD CONTROL/REDUCTION	4.1000	4.0000	3.3000	(0.700)
MICHIGAN INDIGENT DEFENSE COMMISSION	1.0000	1.1000	1.3000	0.200
STREETS - MAJOR & LOCAL	71.4794	74.4796	78.2600	3.780
MOTOR EQUIPMENT SYSTEM	32.4250	32.4250	32.1750	(0.250)
OTHER GRANTS	7.0000	7.0000	7.6000	0.600
PARKS OPERATIONS	33.5700	39.5700	38.5700	(1.000)
PARKS MILLAGE	1.7800	1.7800	1.7800	0.000
POLICE GRANTS	4.0000	3.2500	3.0000	(0.250)
PROPERTY MANAGEMENT	0.1000	0.1000	0.1000	0.000
PUBLIC LIBRARY	108.0000	109.0000	109.0000	0.000
REFUSE COLLECTION	46.7500	47.5000	49.6500	2.150
SEWAGE DISPOSAL SYSTEM	117.4330	117.6130	117.6000	(0.013)
SIDEWALK REPAIR	3.5200	3.6000	5.6000	2.000
VEHICLE STORAGE FACILITY	1.5000	1.2500	1.2500	0.000
WATER SUPPLY SYSTEM	118.3556	118.2454	122.0300	3.785
Subtotal Operating Funds:	1,586.88	1,608.38	1,625.33	16.950
COMPONENT UNITS & OTHER				
PENSION	4.00	4.00	4.00	0.000
BROWNFIELD	3.81	3.81	3.86	0.050
DDA	0.33	0.33	0.33	0.000
DID	0.05	0.05	0.05	0.000
SMART ZONE	1.40	1.40	1.40	0.000
TIFA	0.03	0.03	0.03	0.000
TOTAL FTEs by Fund:	1,596.50	1,618.00	1,635.00	17.00


Positions by Fund
FY 2022
FY 2023
FY 2024
800
700
600
500
400
300
200
100
0
311 CUSTOMER SERVICE
61ST DISTRICT COURT
AUTO PARKING SYSTEM
BUILDING INSPECTIONS
ENGINEERING
FACILITIES MANAGEMENT
GENERAL OPERATING
STREETS - MAJOR & LOCAL
MOTOR EQUIPMENT SYSTEM
OTHER FUNDS
PARKS OPERATIONS
PUBLIC LIBRARY
REFUSE COLLECTION
SEWAGE DISPOSAL SYSTEM
WATER SUPPLY SYSTEM



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FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
A. "OTHER" GROUP							
LIBRARY DEPARTMENT (A110)							
PUBLIC LIBRARY FUND 2710							
Assistant Library Director	08I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Community Services Manager	20L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Executive Administrative Assistant	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Librarian I	21GH	LIB R&F	10.0000	11.0000	11.0000	.0000	11.0000
Librarian I	21GH	LIB SUPV	2.0000	2.0000	2.0000	.0000	2.0000
Librarian II - Specialist	22GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Librarian II - Specialist	22GH	LIB SUPV	2.0000	2.0000	2.0000	.0000	2.0000
Librarian III - Supervisor	25L	LIB SUPV	7.0000	7.0000	7.0000	.0000	7.0000
Librarian IV - Coordinator	27L	LIB SUPV	3.0000	3.0000	3.0000	.0000	3.0000
Library Analyst	01I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Assistant II - Part Time (at 0.50 ea)	03LPT	LIBRPT	29.0000	31.0000	64.0000	33.0000	32.0000
Library Business Manager	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Business Office Administrative Assistant	12GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Circulation Operations Supervisor	16LH	LIB SUPV	4.0000	4.0000	4.0000	.0000	4.0000
Library Clerical Aide II - Part Time (at 0.50 ea.)	08LPT	LIBRPT	33.0000	33.0000	.0000	(33.0000)	0.0000
Library Communications Assistant	16GH	LIB R&F	2.0000	2.0000	2.0000	.0000	2.0000
Library Custodian - Part Time (at 0.50 ea)	05LPT	LIBRPT	8.0000	6.0000	6.0000	.0000	3.0000
Library Director	09I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Facilities Assistant	10GH	LIB R&F	3.0000	4.0000	4.0000	.0000	4.0000
Library Facilities Manager	21L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Library Help Desk Technician - Part Time (at 0.50 ea)	11LPT	LIBRPT	1.0000	1.0000	1.0000	.0000	0.5000
Library Human Resources Assistant	04IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Human Resources Manager	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Information Systems Assistant	25L	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Information Systems Manager	28LH	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Library Maintenance Mechanic	13G	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Marketing & Communications Manager	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Page - Part Time (at 0.50 ea)	01LPT	LIB PAGE	35.0000	31.0000	31.0000	.0000	15.5000
Library Resource Navigator	16GH	LIB R&F	.0000	1.0000	1.0000	.0000	1.0000
Library Systems Administrator	21GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Mobile Library Assistant	12GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant II	09GH	LIB R&F	5.0000	5.0000	5.0000	.0000	5.0000
TOTAL LIBRARY DEPARTMENT			**161.0000**	**160.0000**	**160.0000**	**.0000**	**109.0000**

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
CLERK'S DEPARTMENT (A120)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Archives Assistant	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
City Archives Officer	23AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
City Clerk	03APP	APPOINT	1.0000	1.0000	1.0000	.0000	1.0000
Clerk Administrative Specialist	23AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Customer Services Specialist	18A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Clerk	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Elections Assistant	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Election Specialist	18AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
TOTAL CLERK'S DEPARTMENT			**11.0000**	**11.0000**	**11.0000**	**.0000**	**11.0000**
EXECUTIVE DEPARTMENT (A130)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	.0000	1.6000
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	2.0000	2.0000	2.0000	.0000	1.9000
City Manager	01APP	CITYMNGR	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Manager	29U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.2000
Executive Assistant to the Deputy City Manager	07U	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
Office Assistant II	10AH	GREIU	.0000	1.0000	1.0000	.0000	1.0000
Performance & Sustainability Officer	22U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Secretary to the City Manager	11U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Special Events Aide	15A	GREIU	1.0000	2.0000	2.0000	.0000	2.0000
Special Events Manager	18	APA	.0000	1.0000	1.0000	.0000	1.0000
Special Events Supervisor	13	APA	1.0000	.0000	.0000	.0000	0.0000
Subtotal Executive Office			16.0000	18.0000	18.0000	.0000	12.6700

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 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
Subtotal City Commission			8.0000	8.0000	8.0000	.0000	8.0000
TOTAL EXECUTIVE DEPARTMENT			**24.0000**	**26.0000**	**26.0000**	**.0000**	**20.6700**
COMMUNICATIONS DEPARTMENT (A130)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	.0000	1.0000	2.0000	1.0000	1.0000
Administrative Analyst II	16	MGTNON	2.0000	2.0000	1.0000	(1.0000)	1.0000
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.0200
Communications Director	22U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Senior Graphic Illustrator	22AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
TOTAL COMMUNICATIONS DEPARTMENT			**6.0000**	**7.0000**	**7.0000**	**.0000**	**5.5200**
TOTAL EXECUTIVE GROUP			**30.0000**	**33.0000**	**33.0000**	**.0000**	**26.1900**
B. COMMUNITY SERVICES GROUP							
COMMUNITY DEVELOPMENT DEPARTMENT (B210)							
COMMUNITY DEVELOPMENT - GRANT ACTIVITIES							
GENERAL OPERATING FUND 1010							
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	.0000	1.5000
Community Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.5000
Contract Administrator	11	APA	.0000	.0000	1.0000	1.0000	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
Subtotal GOF			1.0000	1.0000	2.0000	1.0000	2.7000
MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC) FUND (2600)							
Administrative Analyst I - Accounting	11	APA	.0000	.0000	.0000	.0000	0.2000
Indigent Defense Coordinator	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Loan Analyst	12	APA	.0000	.0000	.0000	.0000	0.1000
Subtotal IDF			1.0000	1.0000	1.0000	.0000	1.3000
OTHER GRANTS FUND 2730							
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	.0000	0.1000
Subtotal CD-Other Grants			.0000	.0000	.0000	.0000	0.1000

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Group / Department
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Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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	0.8000
Administrative Analyst II	16	APA	2.0000	2.0000	2.0000	.0000	1.5000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.5000
Assistant Community Development Director	20	APA	1.0000	1.0000	1.0000	.0000	0.4000
Community Development Director	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.1000
Contract Administrator	11	APA	2.0000	2.0000	1.0000	(1.0000)	1.0000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	.0000	1.1000
Housing Rehab Specialist I	19AH	GREIU	2.0000	2.0000	2.0000	.0000	1.2000
Housing Rehab Specialist II	22AH	GREIU	1.0000	1.0000	1.0000	.0000	0.9000
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	0.7000
Managing Director	25U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.5000
Subtotal CDBG			15.0000	15.0000	14.0000	(1.0000)	9.6000
LEAD HAZARD REDUCTION GRANTS FUND 2735							
Assistant Community Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
Financial Assistant II	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 II	22AH	GREIU	.0000	.0000	.0000	.0000	0.1000
Housing Rehab Supervisor	14	APA	.0000	.0000	.0000	.0000	0.6000
Loan Analyst	12	APA	.0000	.0000	.0000	.0000	0.1000
Subtotal LEAD			2.0000	2.0000	2.0000	.0000	3.3000
HOME INVESTMENT PARTNERSHIP GRANTS FUND 2734							
Assistant Community Development Director	20	APA	.0000	.0000	.0000	.0000	0.5000
Contract Administrator	11	APA	.0000	.0000	1.0000	1.0000	1.0000
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	.0000	0.2000
Loan Analyst	12	APA	.0000	.0000	.0000	.0000	0.1000
Subtotal HOME			.0000	.0000	1.0000	1.0000	1.8000
OPIOID GRANTS FUND 2840							
Contract Administrator	11	APA	.0000	.0000	.0000	.0000	0.5000
Subtotal Opiod Grants			.0000	.0000	.0000	.0000	0.5000
Subtotal Grant Activities			19.0000	19.0000	20.0000	1.0000	19.3000

FY2024 MASTER ROSTER
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Group / Department
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Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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	.0000	.0000	.0000	0.0000
Subtotal OCC Office-Grants			4.0000	3.0000	3.0000	.0000	3.0000
COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN							
GENERAL FUND-1010							
Administrator - Office Children Youth Families	16	APA	.0000	1.0000	1.0000	.0000	1.0000
Subtotal OCC Office-GOF			.0000	1.0000	1.0000	.0000	1.0000
Subtotal OCC Office			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	1.0000	1.0000	1.0000	.0000	0.5000
Assistant Code Compliance Director	20	APA	1.0000	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	MGTNON	.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
Subtotal Code Comp -GOF			27.0000	27.0000	27.0000	.0000	25.2000

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Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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
Subtotal Code Comp - Refuse			4.0000	4.0000	4.0000	.0000	4.3000
Subtotal Code Compliance			31.0000	31.0000	31.0000	.0000	29.5000
TOTAL COMMUNITY DEVELOPMENT DEPT			**54.0000**	**54.0000**	**55.0000**	**1.0000**	**52.8000**
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
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	5.0000	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 II	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	1.0000	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	1.0000	1.0000	1.0000	.0000	1.0000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000

FY2024 MASTER ROSTER
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Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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 IV	15AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Project Manager	18	APA	4.0000	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	1.0000	1.0000	1.0000	.0000	1.0000
Senior Project Engineer	17	APA	.0000	.0000	1.0000	1.0000	1.0000
Subtotal Engineering			34.0000	34.0000	35.0000	1.0000	35.7500
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
Engineering Assistant II	22AH	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Office Assistant IV	15AH	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Public Services Assistant	16AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal Sidewalks			3.0000	3.0000	5.0000	2.0000	5.6000
TOTAL ENGINEERING DEPARTMENT			37.0000	37.0000	40.0000	3.0000	41.3500
STREETS & SANITATION DIVISION							
MAJOR STREETS FUND 2020							
Administrative Analyst I	11	APA	.0000	1.0000	1.0000	.0000	0.1000
Administrative Analyst II	16	APA	1.0000	.0000	.0000	.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
Customer Service Specialist	18A	GREIU	.0000	1.0000	1.0000	.0000	0.2500
Business Office Representative	16AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Equipment Operator I / II	10A/14A	GREIU	11.0000	7.0000	7.0000	.0000	11.2000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	.0000	0.2500
IT Support Specialist	21AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Maintenance Assistant I / II	7A/10A	GREIU	14.0000	18.0000	18.0000	.0000	11.8000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Office Assistant II	10AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	0.2500
Public Services Assistant	16AH	GREIU	1.0000	.0000	.0000	.0000	0.0000

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Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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	1.2000
Refuse Collection Operator	15A	GREIU	.0000	.0000	.0000	.0000	0.4000
Streets & Sanitation Crew Leader	16A	GREIU	.0000	2.0000	2.0000	.0000	1.9000
Subtotal Major Streets			36.0000	38.0000	38.0000	.0000	29.7500
LOCAL STREETS FUND 2030							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.1000
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Customer Service Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.2500
Equipment Operator I / II	10A/14A	GREIU	7.0000	7.0000	7.0000	.0000	5.4000
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.2500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
IT Support Specialist	21AH	GREIU	.0000	.0000	.0000	.0000	0.2500
Maintenance Assistant I / II	7A/10A	GREIU	.0000	.0000	.0000	.0000	7.6500
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Office Assistant III	12AH	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	0.6000
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	2.0000	2.0000	2.0000	.0000	1.9500
Subtotal Local Streets			9.0000	9.0000	9.0000	.0000	18.4000
Subtotal Streets Funds			45.0000	47.0000	47.0000	.0000	48.1500
REFUSE FUND 2260							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.8000
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	1.0000	1.0000	1.0000
Customer Service Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.5000
Equipment Operator I / II	10A/14A	GREIU	7.0000	5.0000	5.0000	.0000	2.4000
Financial Analyst	12	APA	.0000	.0000	.0000	.0000	0.5000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000
IT Support Specialist	21AH	GREIU	.0000	.0000	1.0000	1.0000	0.5000

Group / Department
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Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
Maintenance Assistant I / II	07A/10A	GREIU	.0000	.0000	3.0000	3.0000	3.1500
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Office Assistant II	10AH	GREIU	1.0000	1.0000	2.0000	1.0000	2.0000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Public Services Aide	06AH	GREIU	.0000	2.0000	2.0000	.0000	2.0000
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	2.2000
Refuse Collection Operator	15A	GREIU	27.0000	28.0000	28.0000	.0000	27.6000
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	.0000	.0000	.0000	.0000	0.1500
Subtotal Refuse			36.0000	37.0000	43.0000	6.0000	45.3000
Subtotal Public Works Division			81.0000	84.0000	90.0000	6.0000	93.4500
SEWAGE DISPOSAL SYSTEM FUND 5900							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.1000
Administrative Analyst II	16	APA	.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	3.0000	2.0000	2.0000	.0000	2.0000
Buyer	10	APA	1.0000	.0000	.0000	.0000	0.7000
Chemist I / II	19AH/23AH	GREIU	2.0000	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
Collection System Asset Technician	16A	GREIU	13.0000	13.0000	13.0000	.0000	8.7900
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.8300
Electrician I	19A	GREIU	1.0000	1.0000	1.0000	.0000	0.7500
Electrician II	24A	GREIU	3.0000	3.0000	3.0000	.0000	2.2500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	.0000	0.2500
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 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

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Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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	1.0000	1.0000	.0000	1.5000
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	.0000	.0000	.0000	0.0000
IT Support Specialist	21AH	GREIU	2.0000	2.0000	2.0000	.0000	1.8000
Machinist	19A	GREIU	.0000	.0000	.0000	.0000	0.1000
Maintenance Painter	16A	GREIU	.0000	1.0000	1.0000	.0000	1.0000
Maintenance Planner Scheduler Technician	18A	GREIU	.0000	.0000	.0000	.0000	0.3800
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.2000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	.0000	1.1500
Plant Assistant I / II	10A/12A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Plumber	17A	GREIU	1.0000	.0000	.0000	.0000	0.0000
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	.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 II	14AH	GREIU	2.0000	2.0000	2.0000	.0000	2.5000
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
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	2.0000	2.0000	2.0000	.0000	2.0000
Utility Field Operator I / II	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 / II	12A/16A	GREIU	11.0000	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	10.0000	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 / II	12A/16A	GREIU	11.0000	11.0000	11.0000	.0000	11.0000
Waste Water Plant Superintendent	18	APA	1.0000	1.0000	1.0000	.0000	1.0000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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	1.0000	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
Subtotal EP Sewage Disposal Fund			108.0000	107.0000	107.0000	.0000	117.6000
EP - GENERAL OPERATING FUND 1010							
Civil Engineer	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.5000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	.0000	0.1600
Engineering Assistant I	16AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Project Engineer	15	APA	2.0000	2.0000	2.0000	.0000	1.8500
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.1500
Subtotal EP GOF			6.0000	6.0000	6.0000	.0000	6.6600
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	1.5100
Utility Field Operator I / II	14A/18A	GREIU	.0000	.0000	.0000	.0000	0.4700
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	.0000	0.4300
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.1000
Subtotal EP Major Streets			.0000	.0000	.0000	.0000	2.5800
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	0.4300
Utility Field Operator I / II	14A/18A	GREIU	.0000	.0000	.0000	.0000	0.4700
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	.0000	0.2000
Subtotal EP Local Streets			.0000	.0000	.0000	.0000	4.3300
Subtotal EP Stormwater			6.0000	6.0000	6.0000	.0000	13.5700
STREET LIGHTING-GENERAL OPERATING FUND 1010							
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	.0000	0.1000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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	1.0000	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
Subtotal Street Lighting GOF			10.0000	10.0000	10.0000	.0000	10.8000
Subtotal Environmental Protection Division			124.0000	123.0000	123.0000	.0000	141.9700
WATER DIVISION							
WATER FUND 5910							
Administrative Analyst I	11	APA	1.0000	2.0000	2.0000	.0000	2.1000
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	.0000	0.2000
Administrative Services Officer I	16	APA	1.0000	.0000	.0000	.0000	0.0000
Administrative Services Officer II	18	APA	.0000	1.0000	1.0000	.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
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 / II	19AH/23AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Customer Services Specialist	18A	GREIU	3.0000	4.0000	4.0000	.0000	2.6600
Electrician I	19A	GREIU	.0000	.0000	.0000	.0000	0.2500
Electrician II	24A	GREIU	3.0000	3.0000	3.0000	.0000	3.7500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	.0000	0.2500
Engineering Assistant I	16AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Engineering Assistant II	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
Instrument Technician	18A	GREIU	.0000	.0000	.0000	.0000	0.7500

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
IT Support Specialist	21AH	GREIU	1.0000	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 / II	10A/12A	GREIU	5.0000	5.0000	5.0000	.0000	5.0000
Meter Reader Specialist	16A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Plant Assistant I / II	10A/12A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Plumbing Inspector I	19AH	GREIU	2.0000	3.0000	3.0000	.0000	2.6000
Plumbing Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Project Engineer	15	APA	3.0000	2.0000	2.0000	.0000	1.5000
Public Services Assistant	16AH	GREIU	3.0000	3.0000	3.0000	.0000	2.2400
Safety Technician	10	APA	.0000	.0000	.0000	.0000	0.2000
Senior Project Engineer	17	APA	.0000	1.0000	1.0000	.0000	1.0000
Storekeeper II	14AH	GREIU	2.0000	2.0000	2.0000	.0000	1.3000
Trench Inspector	16AH	GREIU	1.0000	.0000	.0000	.0000	0.0000
Utilities Field Operations Crew Leader	21AH	GREIU	7.0000	7.0000	7.0000	.0000	4.3900
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	3.0000	1.0000	3.0000
Utility Field Operator I / II	14A/18A	GREIU	23.0000	23.0000	25.0000	2.0000	18.3100
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 / II	12A/16A	GREIU	9.0000	9.0000	9.0000	.0000	9.0000
Utility Maintenance Mechanic III	18A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Utility Supervisor	14	APA	3.0000	2.0000	2.0000	.0000	2.0000
Wastewater Technicial 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 / II	12A/16A	GREIU	6.0000	6.0000	6.0000	.0000	6.0000
Water Plant Operator III	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 / II	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
Subtotal Water Division			130.0000	131.0000	134.0000	3.0000	120.2800

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
PARKS DIVISION							
PARKS OPERATING FUND 2080							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	0.5000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	.0000	1.6000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	.0000	0.7000
Arborist	16A	GREIU	3.0000	3.0000	3.0000	.0000	2.7500
Building Maintenance Mechanic I / II	13A / 16A	GREIU	1.0000	2.0000	2.0000	.0000	1.6000
Building Maintenance Mechanic III	19A	GREIU	.0000	1.0000	1.0000	.0000	1.0000
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 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
Golf Course Manager	10	APA	.0000	.0000	.0000	.0000	0.2500
Groundskeeper I / II	9A/12A	GREIU	6.0000	9.0000	8.0000	(1.0000)	8.5500
Groundskeeper III	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Office Assistant III	12AH	GREIU	2.0000	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	1.0000	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	1.0000	1.0000	.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	1.0000	1.0000	.0000	1.0000
Tree Trimmer I/II	12A/15A	GREIU	7.0000	8.0000	8.0000	.0000	8.0000
Subtotal Parks Operations			36.0000	42.0000	41.0000	(1.0000)	38.5700
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 I / II	13A / 16A	GREIU	.0000	.0000	.0000	.0000	0.3000
Carpenter	16A	GREIU	.0000	.0000	.0000	.0000	0.3000
Office Assistant III	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

FY2024 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
Subtotal Millage			.0000	.0000	.0000	.0000	1.7800
CEMETERY OPERATING FUND 5020							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.1000
Building Maintenance Mechanic I / II	13A / 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	3.0000	1.0000	2.4500
Groundskeeper III	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	.0000	0.6000
Parks Superintendent	18	APA	.0000	.0000	.0000	.0000	0.2500
Subtotal Cemetery			4.0000	4.0000	5.0000	1.0000	5.6000
GOLF COURSE FUND 5840							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.2000
Golf Course Manager	10	APA	.0000	1.0000	1.0000	.0000	0.7500
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	.0000	0.1000
Senior Greenskeeper	25AH	GREIU	1.0000	1.0000	1.0000	.0000	0.8000
Subtotal Golf Course			1.0000	2.0000	2.0000	.0000	1.8500
Subtotal Parks Division			**41.0000**	**48.0000**	**48.0000**	**.0000**	**47.8000**
TOTAL PUBLIC SERVICES DEPARTMENT			**413.0000**	**423.0000**	**435.0000**	**12.0000**	**444.8500**
C. DESIGN, DEVELOPMENT STRATEGIC and ENTERPRISE SERVICES GROUP							
DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPARTMENT (C310)							
PLANNING OFFICE-GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.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
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	.0000	0.6600
Planner I / II	20AH/23AH	GREIU	3.0000	3.0000	3.0000	.0000	2.5000
Planning Director	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.7500
Planning Supervisor	13	APA	3.0000	3.0000	3.0000	.0000	2.4500
Senior Graphic Illustrator	22AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Zoning Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal Planning			15.0000	15.0000	15.0000	.0000	13.1100

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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	2.0000	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 II	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 II	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 II	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	.0000	1.3400
Planner I / II	20AH/23AH	GREIU	.0000	.0000	.0000	.0000	0.5000
Planning Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.2500
Planning Supervisor	13	APA	.0000	.0000	1.0000	1.0000	1.5500
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 II	22AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal Bldg Inspection			27.0000	27.0000	28.0000	1.0000	32.3400
TOTAL DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPT.			**42.0000**	**42.0000**	**43.0000**	**1.0000**	**45.4500**
PARKING AND MOBILITY (C335)							
AUTO PARKING FUND 5140							
Accounts Receivable Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	.0000	0.5000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	.0000	3.1000
Assistant Mobile GR Director	20	APA	1.0000	2.0000	2.0000	.0000	1.2500
Business Manager	13	APA	1.0000	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

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
Custodian	10A	GREIU	7.0000	7.0000	8.0000	1.0000	8.0000
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
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	3.0000	1.0000	3.0000
Parking Facility Supervisor	14	APA	1.0000	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	.0000	.0000	.0000	0.0000
Parking Services Shift Supervisor	10	APA	3.0000	3.0000	3.0000	.0000	3.0000
Parking Violations Checker I	10AH	GREIU	7.0000	7.0000	7.0000	.0000	7.0000
Parking Violations Checker II	12AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Sign Fabricator I / II	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
Subtotal Auto Parking Fund			44.0000	44.0000	46.0000	2.0000	48.8000
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	0.7500
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 / Lineworker II	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 / II	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 Tech. / Signals Electronics Tech. I / II	19A/23A	GREIU	4.0000	4.0000	4.0000	.0000	4.0000
Storekeeper II	14AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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
Subtotal Traffic Safety-Major Streets			24.0000	24.0000	24.0000	.0000	22.2000

FY2024 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
LOCAL STREETS FUND							
Sign Fabricator I / II	10A/13A	GREIU	.0000	.0000	.0000	.0000	1.0000
Subtotal Traffic Safety-Local Streets			.0000	.0000	.0000	.0000	1.0000
Subtotal Traffic Safety Office			24.0000	24.0000	24.0000	.0000	23.2000
TOTAL PARKING AND MOBILITY DEPARTMENT			**68.0000**	**68.0000**	**70.0000**	**2.0000**	**72.0000**
ECONOMIC DEVELOPMENT (C340)							
GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	.0000	1.0000	1.0000	.0000	1.0000
Assistant Economic Development Director	20	APA	.0000	1.0000	1.0000	.0000	0.1000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Economic Development Assistant	16AH	GREIU	.0000	1.0000	1.0000	.0000	0.1000
Economic Development Coordinator I	14	APA	.0000	2.0000	2.0000	.0000	0.3000
Economic Development Coordinator II	17	APA	.0000	1.0000	1.0000	.0000	0.1500
Economic Development Director	23U	EXECPLAN	.0000	1.0000	1.0000	.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.1000
Subtotal General Operating Fund			.0000	7.0000	7.0000	.0000	1.9500
PROPERTY MGT. FUND 2360							
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	.0000	0.1000
Subtotal Property Management Fund			.0000	.0000	.0000	.0000	0.1000
ECONOMIC DEVELOPMENT FUND 2440							
Administrative Analyst I	11	APA	1.0000	.0000	.0000	.0000	0.0000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0500
Assistant Economic Development Director	20	APA	1.0000	.0000	.0000	.0000	0.0000
Economic Development Assistant	16AH	GREIU	1.0000	.0000	.0000	.0000	0.1000
Economic Development Coordinator I	14	APA	2.0000	.0000	.0000	.0000	0.0000
Economic Development Coordinator II	17	APA	1.0000	.0000	.0000	.0000	0.1000
Economic Development Director	23U	EXECPLAN	1.0000	.0000	.0000	.0000	0.0000
Subtotal Economic Development Fund			7.0000	.0000	.0000	.0000	0.2500
TOTAL ECONOMIC DEVELOPMENT DEPARTMENT			**7.0000**	**7.0000**	**7.0000**	**.0000**	**2.3000**
D. ADMINISTRATIVE SERVICES GROUP							
HUMAN RESOURCES DEPARTMENT (D420)							
GENERAL OPERATING FUND 1010							
Administrative Aide - Intern	04	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
Assistant Employee Benefits Manager	15U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.4000
Assistant Human Resources Director	22U	EXECPLAN	1.0000	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	3.0000	3.0000	3.0000	.0000	3.0000
Human Resources Assistant	06U	MGTNON	3.0000	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
Subtotal HR GOF			16.0000	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
Subtotal HR Health Insurance Fund			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
Subtotal HR Risk Management/Other Reserves Fund			5.0000	5.0000	5.0000	.0000	3.4000
TOTAL HUMAN RESOURCES DEPARTMENT			23.0000	23.0000	23.0000	.0000	21.6000
ADMINISTRATIVE SERVICES DEPARTMENT (D420)							
OFFICE OF DIVERSITY & INCLUSION							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	2.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst II	16	APA	.0000	1.0000	1.0000	.0000	1.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	.0000	0.0200

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
Business Developer	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Director of Equity and Engagement	22U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal Diversity & Inclusion - GOF			6.0000	6.0000	6.0000	.0000	6.0200
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	.0000	2.0000
Subtotal Diversity & Inclusion - Other Grants			2.0000	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
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	.0000	.0000	.0000	1.0000
Administrative Analyst II	16	APA	1.0000	.0000	.0000	.0000	0.0000
Assistant To The City Manager	01ACM	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Subtotal 311 Fund			13.0000	11.0000	11.0000	.0000	12.1000
GENERAL OPERATING FUND 1010							
Administrative Analyst II	16	APA	.0000	1.0000	1.0000	.0000	1.0000
Subtotal 311 Fund - GOF			.0000	1.0000	1.0000	.0000	1.0000
TOTAL 311 CUSTOMER SERVICE OPERATIONS			13.0000	12.0000	12.0000	.0000	13.1000
TOTAL ADMINISTRATIVE SERVICES DEPT			**44.0000**	**43.0000**	**43.0000**	**.0000**	**42.7200**
E. PUBLIC SAFETY GROUP							
POLICE DEPARTMENT (E510)							
GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	5.0000	5.0000	5.0000	.0000	5.0000
Administrative Analyst II	16	MGTNON	.0000	.0000	1.0000	1.0000	1.0000
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	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Financial Assistant II	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	3.0000	3.0000	.0000	3.0000

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant IV	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	237.0000	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	1.0000	1.0000	1.0000	.0000	1.0000
Police Sergeant	02C	POLC1	35.0000	35.0000	35.0000	.0000	35.0000
Social Worker	14	APA	1.0000	1.0000	2.0000	1.0000	2.0000
Vehicle Service Worker	09A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal Police GOF			325.0000	326.0000	328.0000	2.0000	328.0000
GRANT FUNDS							
POLICE GRANTS 2731							
Police Officer	01C	POLC1	2.0000	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	.0000	(1.0000)	0.0000
Subtotal Police Grants			4.0000	4.0000	3.0000	(1.0000)	3.0000
DRUG LAW ENFORCEMENT 2650							
Office Assistant II	10AH	GREIU	1.0000	1.0000	.0000	(1.0000)	0.0000
Subtotal Drug Law Enforcement Grant			1.0000	1.0000	.0000	(1.0000)	0.0000
Subtotal All Police Grants			5.0000	5.0000	3.0000	(2.0000)	3.0000
DISPATCH-GENERAL OPERATING FUND 1010							
Assistant Communications Manager	12O	COMM SUP	1.0000	1.0000	1.0000	.0000	1.0000
Communications Manager	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Emergency Communications Operator I / II / III	01KH/02KH/03KH	POLC4	36.0000	36.0000	36.0000	.0000	36.0000
Emergency Communications Operator I - Part-time	01KH	POLC4	4.0000	4.0000	4.0000	.0000	2.0000
Emergency Communication Supervisor	11O	COMM SUP	4.0000	4.0000	4.0000	.0000	4.0000
Radio Technician (Electronic Tech)	19AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Subtotal Dispatch			49.0000	49.0000	49.0000	.0000	47.0000
TOTAL POLICE DEPARTMENT			**379.0000**	**380.0000**	**380.0000**	**.0000**	**378.0000**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
OFFICE OF PUBLIC ACCOUNTABILITY DEPARTMENT (E510)							
GENERAL OPERATING FUND 1010							
Administrative Aide - Intern	04	MGTNON	.0000	1.0000	1.0000	.0000	1.0000
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
Subtotal OPA GOF			2.0000	3.0000	3.0000	.0000	3.0000
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	.0000	2.0000
Subtotal OPA-Other Grants			2.0000	2.0000	2.0000	.0000	2.0000
TOTAL OFFICE OF PUBLIC ACCOUNTABILITY			**4.0000**	**5.0000**	**5.0000**	**.0000**	**5.0000**
TOTAL POLICE GROUP			**383.0000**	**385.0000**	**385.0000**	**.0000**	**383.0000**
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 II	13AH	GREIU	2.0000	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 Captain - Homeless Outreach Team	05BA	IAFF	.0000	1.0000	1.0000	.0000	1.0000
Fire Chief	27UF	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

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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 Lieutenant - Homeless Outreach Team	03BA	IAFF	.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	73.0000	73.0000	.0000	73.0000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Performance & Management Reporting Specialist	14	APA	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal Fire GOF			201.0000	201.0000	201.0000	.0000	199.3000
FIRE GRANTS FUND 2732							
Emergency Management Specialist	11	APA	.0000	1.0000	1.0000	.0000	1.0000
Firefighter	01B	IAFF	.0000	8.0000	8.0000	.0000	8.0000
Subtotal Fire Grants Fund			.0000	9.0000	9.0000	.0000	9.0000
TOTAL FIRE DEPARTMENT			**201.0000**	**210.0000**	**210.0000**	**.0000**	**208.3000**
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 Cerk	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	1.0000	1.0000	.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	4.0000	5.0000	5.0000	.0000	5.0000
Court Recorder	18EH	COURT	2.0000	1.0000	1.0000	.0000	1.0000
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

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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 II	05DA	APA COURT	3.0000	3.0000	3.0000	.0000	3.0000
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	.0000	.0000	.0000	0.0000
Work Crew Supervisor	16EH	COURT	3.0000	3.0000	3.0000	.0000	3.0000
Subtotal Operating			76.0000	76.0000	76.0000	.0000	74.5000
DISTRICT COURT GRANTS FUND 7401							
DART On - Call Worker- PT at 0.50 FTE	05T	61STHR	7.0000	.0000	.0000	.0000	0.0000
DART Team Leader - PT at 0.50 FTE	09T	61STHR	1.0000	.0000	.0000	.0000	0.0000
Eviction Prevention Holistic Facilitator	08S	61ST	2.0000	2.0000	2.0000	.0000	2.0000
Probation Officer	3D	APA COURT	.0000	.0000	.0000	.0000	1.0000
Surveillance Officer - PT at 0.50 FTE	06T	61STHR	1.0000	1.0000	1.0000	.0000	0.5000
Urinalysis Technician - PT at 0.50 FTE	01E	COURTPT	4.0000	4.0000	4.0000	.0000	2.0000
Subtotal Grants			15.0000	7.0000	7.0000	.0000	5.5000
TOTAL 61ST DISTRICT COURT			**91.0000**	**83.0000**	**83.0000**	**.0000**	**80.0000**
ATTORNEY'S DEPARTMENT (E540)							
GENERAL OPERATING FUND 1010							
Assistant City Attorney I	15U	EXECPLAN	3.0000	3.0000	3.0000	.0000	3.0000
Assistant City Attorney II	19U	EXECPLAN	5.0000	4.0000	4.0000	.0000	4.0000
Assistant City Attorney III	22U	EXECPLAN	1.0000	2.0000	2.0000	.0000	2.0000
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	2.0000	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 III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
TOTAL ATTORNEY'S DEPARTMENT			**18.0000**	**18.0000**	**18.0000**	**.0000**	**18.0000**

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
F. FISCAL SERVICES GROUP							
FLEET & FACILITIES DEPARTMENT (F610)							
FACILITIES MANAGEMENT FUND 6310							
Administrative Analyst I	11	APA	.0000	.0000	.0000	.0000	0.1000
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	.0000	1.0000
Building Maintenance Mechanic I / II	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
Director Of Facilities And Fleet Management	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.5000
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 III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal Facilities			16.0000	16.0000	16.0000	.0000	15.1750
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

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Storekeeper II	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
Subtotal Fleet			31.0000	31.0000	31.0000	.0000	32.1750
TOTAL FLEET & FACILITIES DEPARTMENT			**47.0000**	**47.0000**	**47.0000**	**.0000**	**47.3500**
FISCAL SERVICES DEPARTMENT (F620)							
ASSESSOR'S OFFICE-GENERAL OPERATING FUND 1010							
Assessment Records Specialist	18A	GREIU	3.0000	3.0000	3.0000	.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	4.0000	4.0000	.0000	4.0000
Real and Personal Property Appraiser III	23AH	GREIU	2.0000	1.0000	1.0000	.0000	1.0000
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
Subtotal Assessor			15.0000	15.0000	15.0000	.0000	15.1500
FISCAL ADMINISTRATION OFFICE-GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	1.0000	1.0000	2.0000	1.0000	2.0000
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	1.0000	1.0000	1.0000	.0000	1.0000
Utility Financial Officer	18	APA	1.0000	1.0000	1.0000	.0000	0.0000
Subtotal Fiscal Admin			10.0000	10.0000	11.0000	1.0000	7.0300

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
BUDGET OFFICE-GENERAL OPERATING FUND 1010							
Budget Analyst - Specialty Level B	14	APA	1.0000	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
Subtotal Budget			4.0000	4.0000	4.0000	.0000	3.7000
Subtotal Fiscal Admin/Budget Department 212			14.0000	14.0000	15.0000	1.0000	10.7300
PURCHASING OFFICE-GENERAL OPERATING FUND 1010							
Buyer	10	APA	1.0000	2.0000	2.0000	.0000	1.0000
City Purchasing Agent	20U	EXECPLAN	1.0000	1.0000	1.0000	.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	.0000	0.1500
Senior Buyer	15	APA	1.0000	1.0000	1.0000	.0000	0.8500
Subtotal Purchasing GOF			3.0000	4.0000	4.0000	.0000	3.0000
PURCHASING OFFICE-VEHICLE STORAGE FUND 2320							
Buyer	10	APA	1.0000	.0000	.0000	.0000	0.0000
Deputy Chief Financial Officer	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.1000
Senior Buyer	15	APA	.0000	.0000	.0000	.0000	0.1500
Surplus Asset Coordinator	10	APA	.0000	1.0000	1.0000	.0000	1.0000
Subtotal Purchasing Vehicle Storage			1.0000	1.0000	1.0000	.0000	1.2500
Subtotal Purchasing Department			4.0000	5.0000	5.0000	.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	6.0000	6.0000	.0000	6.0000
Income Tax Specialist I	15AH	GREIU	5.0000	4.0000	4.0000	.0000	4.0000
Income Tax Specialist II	18A	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Subtotal Income Tax			17.0000	17.0000	17.0000	.0000	17.1500
TOTAL FISCAL SERVICES DEPARTMENT			**50.0000**	**51.0000**	**52.0000**	**1.0000**	**47.2800**

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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
Subtotal IT Fund			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	4.0000	4.0000	.0000	4.0000
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	.0000	.0000	.0000	0.0000
Business Office Representative	16AH	GREIU	6.0000	6.0000	6.0000	.0000	4.5500
City Treasurer	04APP	APPOINT	1.0000	1.0000	1.0000	.0000	0.8500
Deputy City Treasurer	20	APA	1.0000	1.0000	1.0000	.0000	1.0000
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
Subtotal Treasurer GOF			17.0000	17.0000	17.0000	.0000	15.2000
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	1.4500
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	.0000	0.1000
Subtotal Treasurer - Water Fund			.0000	.0000	.0000	.0000	1.7500
TREASURER'S OFFICE - REFUSE FUND 2260							
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	.0000	0.0500
Subtotal Treasurer - Refuse Fund			.0000	.0000	.0000	.0000	0.0500
TOTAL TREASURY DEPARTMENT			**17.0000**	**17.0000**	**17.0000**	**.0000**	**17.0000**
COMPTROLLER'S DEPARTMENT (F650)							
GENERAL OPERATING FUND 1010							
Accountant I	21AH	GREIU	3.0000	3.0000	3.0000	.0000	3.0000
Accountant II	12	APA	1.0000	1.0000	1.0000	.0000	1.0000
Accounts Payable Supervisor	12	APA	1.0000	1.0000	1.0000	.0000	1.0000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
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	.0000	.0000	.0000	0.0000
Financial Assistant II	13AH	GREIU	1.0000	2.0000	2.0000	.0000	2.0000
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**
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
Subtotal DDA			.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
Subtotal TIFA			.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	0.8000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	.0000	0.7500
Economic Development Coordinator I	14	APA	.0000	.0000	.0000	.0000	1.7000
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.4500
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Subtotal Brownfield			.0000	.0000	.0000	.0000	3.8600

FY2024 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2022 AUTHORIZED	FY2023 AUTHORIZED	FY2024 ADOPTED	Change from FY23	FY2024 FTE
SMARTZONE - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	.0000	0.0500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	.0000	0.0500
Economic Development Coordinator II	17	APA	.0000	.0000	.0000	.0000	0.7500
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	.0000	0.0500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	.0000	0.4500
Subtotal Smartzone			.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
Subtotal DID			.0000	.0000	.0000	.0000	0.0500
TOTAL AUTHORITIES - NON BUDGETED FUNDS			**.0000**	**.0000**	**.0000**	**.0000**	**5.6700**
TOTAL ROSTER FOR FY2024			**1,659.00**	**1,674.00**	**1,691.00**	**17.00**	**1,635.00**

CITY OF GRAND RAPIDS

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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 through 2028 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 March 22, 2023 the DID Board adopted a motion recommending that the City Commission declare necessity for special assessments beginning July 1, 2023 and ending June 30, 2026. On May 9, 2023, the City Commission approved the DID Board's recommendation.

GRAND RAPIDS ECONOMIC DEVELOPMENT CORPORATION ("EDC")

The Grand Rapids EDC is a public economic development corporation which does not capture tax increment revenues. The EDC was created to alleviate and prevent conditions of unemployment; to assist and retain local industries and commercial enterprises; to strengthen and revitalize the economy of the City of Grand Rapids and of the State of Michigan; to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in locating, purchasing construction, reconstructing, modernizing, improving, maintaining, repairing, furnishing, equipping, and expanding in the City of Grand Rapids; and to encourage the location of commercial enterprises in Grand Rapids to more conveniently provide services and facilities to Grand Rapids businesses and residents. For accounting purposes, the EDC is considered a special revenue fund, which is a governmental fund type. Please go to the "Special Revenue Funds," tab in this Fiscal Plan to locate the EDC's fund statement.

MONROE NORTH TAX INCREMENT FINANCING AUTHORITY ("MNTIFA")

The MNTIFA was created by the City in December, 1985 and began operations in fiscal year 1987 under the provisions of Act 450, Public Acts of 1980 of the State of Michigan, as amended. The purpose of the Authority is to provide for the development of the Monroe North Development Area, which is bounded roughly by Coldbrook Street, N.W. on the north, Ionia Avenue, N.W. on the east, the Grand River on the west and the south line of Newberry Street, N.W. on the south.

The MNTIFA captures local tax increment revenue but, unlike the DDA, may not capture school tax increment revenue since the MNTIFA did not have eligible debt obligations outstanding prior to January 1, 1995.

SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY ("SMARTZONE")

The Grand Rapids SmartZone LDFA Certified Technology Park ("CTP") was created by the City in 2002 under the provisions of Act 281, Public Acts of 1986 of the State of Michigan, as amended. The mission of the SmartZone is to enhance resources entrepreneurs and inventors need to leverage technology, create companies, and establish new industries in Grand Rapids and West Michigan. The SmartZone captures local tax increment revenue but may capture only half of school millage-related tax increment revenue from the districts. The SmartZone may not capture any debt-related millages.

The initial SmartZone boundaries were established in 2001 in the northeastern area of downtown Grand Rapids to take advantage of the synergy created by adjacent medical, research, educational, financial, governmental and non-profit institutions including the City of Grand Rapids, the Van Andel Institute, Grand Valley State University, Grand Rapids Community College, and The Right Place, Inc.

On April 26, 2016, City Commission approved an amended Development Plan and Tax Increment Financing Plan ("the Plan.") The Plan expanded the Grand Rapids SmartZone District to encompass the entire City, added 62 parcels to the CTP, eliminated the Plymouth Satellite CTP, designated the Holland SmartZone LDFA as a satellite of the Grand Rapids SmartZone, adjusted which extra voted mills are subject to capture, and expanded the area available for investment of tax increment revenues. Approval of the Plan by the Michigan Economic Development Corporation and the State Treasurer allows the CTP to continue to capture 50% of school millage-related tax increment revenues for another 15 years beyond the originally approved 15 year term which was 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, DID, and BID budgets for Fiscal Year 2024 were approved by City Commission on May 9, 2023. Following City Commission approval, each authority and district board adopted the Fiscal Year 2024 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 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Brownfield Operations (2430)									
Revenues									
401-Taxes	11,317,094	11,389,658	11,389,658	13,076,136	13,293,955	13,849,486	13,145,131	12,920,728	12,511,133
501-Federal Grants	396,255	1,290,167	1,290,167	-	1,867,721	-	-	-	-
539-State Grants	844,019	-	1,000,000	200,000	-	-	-	-	-
600-Charges for Services	52,086	120,916	120,916	147,986	127,029	130,803	134,698	138,716	142,863
664-Investment Income & Rentals	(371,817)	60,152	60,152	102,701	183,748	189,153	183,704	169,172	158,273
671-Other Revenues	79,063	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Brownfield Operations Total Revenues	**12,316,700**	**12,935,893**	**13,935,893**	**13,601,823**	**15,547,453**	**14,244,442**	**13,538,533**	**13,303,616**	**12,887,269**
Expenditures									
701-Personal Services	560,670	577,326	586,145	586,145	594,855	622,913	645,027	662,975	683,962
751-Supplies	4,847	7,970	7,970	8,675	9,610	10,260	10,610	11,210	11,610
800-Other Services and Charges	11,659,855	11,839,316	12,809,316	12,291,451	14,596,021	12,676,062	12,189,591	12,000,205	11,609,591
970-Capital Outlays	10,140	8,160	8,160	8,160	8,323	8,489	8,659	8,832	9,009
990-Debt Service	178,413	178,612	178,613	178,613	178,613	179,063	174,338	174,613	174,538
Brownfield Operations Total Expenditures	**12,413,925**	**12,611,384**	**13,590,204**	**13,073,044**	**15,387,422**	**13,496,787**	**13,028,225**	**12,857,835**	**12,488,710**
Brownfield Operations NET INCOME (LOSS)	**(97,225)**	**324,509**	**345,689**	**528,779**	**160,031**	**747,655**	**510,308**	**445,781**	**398,559**
Beginning Fund Balance	**1,409,413**	**1,312,188**	**1,312,188**	**1,312,188**	**1,840,967**	**2,000,998**	**2,748,653**	**3,258,961**	**3,704,742**
Ending Fund Balance	**1,312,188**	**1,636,697**	**1,657,877**	**1,840,967**	**2,000,998**	**2,748,653**	**3,258,961**	**3,704,742**	**4,103,301**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,862,089	1,891,708	2,038,531	1,960,957	2,308,113	2,024,518	1,954,234	1,928,675	1,873,307
Unassigned Fund Balance	(549,901)	(255,011)	(380,654)	(119,990)	(307,115)	724,135	1,304,727	1,776,067	2,229,995
Total	1,312,188	1,636,697	1,657,877	1,840,967	2,000,998	2,748,653	3,258,961	3,704,742	4,103,301
Unassigned FB as a % of Total Expenditures	(4.4%)	(2.%)	(2.8%)	(0.9%)	(2.%)	5.4%	10.%	13.8%	17.9%

Grand Rapids MI
BROWNFIELD REDEVELOPMENT FINANCING AUTHORITY - LOCAL SITE REMEDIATION FUND (2431)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Brownfield Revolving Loan Fund (2431)									
Revenues									
401-Taxes	1,665,003	1,169,433	1,169,433	1,599,577	1,617,119	839,784	1,175,323	1,493,182	1,278,110
664-Investment Income & Rentals	(189,176)	26,058	26,058	58,882	105,350	108,449	105,325	96,993	90,744
671-Other Revenues	47,711	72,756	72,756	80,817	34,754	34,524	35,559	36,731	37,942
Brownfield Revolving Loan Fund Total Revenues	**1,523,538**	**1,268,247**	**1,268,247**	**1,739,276**	**1,757,223**	**982,757**	**1,316,207**	**1,626,906**	**1,406,796**
Expenditures									
800-Other Services and Charges	502,738	2,895,809	2,895,809	920,977	7,442,180	1,098,927	1,266,189	1,580,301	1,439,813
Brownfield Revolving Loan Fund Total Expenditures	**502,738**	**2,895,809**	**2,895,809**	**920,977**	**7,442,180**	**1,098,927**	**1,266,189**	**1,580,301**	**1,439,813**
Brownfield Revolving Loan Fund NET INCOME (LOSS)	**1,020,800**	**(1,627,562)**	**(1,627,562)**	**818,299**	**(5,684,957)**	**(116,170)**	**50,018**	**46,605**	**(33,017)**
Beginning Fund Balance	**4,109,441**	**5,130,241**	**5,130,241**	**5,130,241**	**5,948,540**	**263,583**	**147,413**	**197,431**	**244,036**
Ending Fund Balance	**5,130,241**	**3,502,679**	**3,502,679**	**5,948,540**	**263,583**	**147,413**	**197,431**	**244,036**	**211,019**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	75,411	434,371	434,371	138,147	1,116,327	164,839	189,928	237,045	215,972
Unassigned Fund Balance	5,054,830	3,068,308	3,068,308	5,810,393	(852,744)	(17,426)	7,503	6,991	(4,953)
Total	5,130,241	3,502,679	3,502,679	5,948,540	263,583	147,413	197,431	244,036	211,019
Unassigned FB as a % of Total Expenditures	1005.5%	106.0%	106.0%	630.9%	-11.5%	-1.6%	0.6%	0.4%	-0.3%

Grand Rapids MI
BUSINESS IMPROVEMENT DISTRICT - UPTOWN (2520)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Uptown Business Improv Dist (2520)									
Revenues									
600-Charges for Services	4,306	13,500	13,500	8,102	17,284	17,802	17,802	17,802	17,802
664-Investment Income & Rentals	(5,597)	900	900	900	2,735	2,816	2,735	2,519	2,356
671-Other Revenues	113,806	110,975	110,975	113,600	114,098	117,521	117,521	117,521	117,521
Uptown Business Improv Dist Total Revenues	**112,515**	**125,375**	**125,375**	**122,602**	**134,117**	**138,139**	**138,058**	**137,842**	**137,679**
Expenditures									
701-Personal Services	44,483	-	-	-	-	-	-	-	-
751-Supplies	-	-	-	-	-	-	-	-	-
800-Other Services and Charges	70,578	133,505	133,505	160,770	122,840	129,000	135,000	141,000	141,000
Uptown Business Improv Dist Total Expenditures	**115,061**	**133,505**	**133,505**	**160,770**	**122,840**	**129,000**	**135,000**	**141,000**	**141,000**
Uptown Business Improv Dist NET INCOME (LOSS)	**(2,546)**	**(8,130)**	**(8,130)**	**(38,168)**	**11,277**	**9,139**	**3,058**	**(3,158)**	**(3,321)**
Beginning Fund Balance	**43,964**	**41,418**	**41,418**	**41,418**	**3,250**	**14,527**	**23,666**	**26,724**	**23,566**
Ending Fund Balance	**41,418**	**33,288**	**33,288**	**3,250**	**14,527**	**23,666**	**26,724**	**23,566**	**20,245**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	17,259	20,026	20,026	24,116	18,426	19,350	20,250	21,150	21,150
Unassigned Fund Balance	24,159	13,262	13,262	(20,866)	(3,899)	4,316	6,474	2,416	(905)
Total	41,418	33,288	33,288	3,250	14,527	23,666	26,724	23,566	20,245
Unassigned FB as a % of Total Expenditures	21.%	9.9%	9.9%	(13.%)	(3.2%)	3.3%	4.8%	1.7%	(0.6%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - MICHIGAN STREET (2455)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Michigan Street Corridor Improvement Authority (2455)									
Revenues									
401-Taxes	189,629	260,576	260,576	189,222	193,413	197,311	201,287	205,343	209,480
664-Investment Income & Rentals	(12,276)	1,676	1,676	1,676	8,547	8,798	8,545	7,869	7,362
Michigan Street CIA Total Revenues	**177,353**	**262,252**	**262,252**	**190,898**	**201,960**	**206,109**	**209,832**	**213,212**	**216,842**
Expenditures									
751-Supplies	8,012	150,000	150,000	10,000	280,000	110,000	110,000	80,000	80,000
800-Other Services and Charges	25,187	247,500	247,500	58,300	225,000	147,000	147,000	147,000	147,000
Michigan Street CIA Total Expenditures	**33,199**	**397,500**	**397,500**	**68,300**	**505,000**	**257,000**	**257,000**	**227,000**	**227,000**
Michigan Street CIA NET INCOME (LOSS)	**144,154**	**(135,248)**	**(135,248)**	**122,598**	**(303,040)**	**(50,891)**	**(47,168)**	**(13,788)**	**(10,158)**
Beginning Fund Balance	**160,140**	**304,294**	**304,294**	**304,294**	**426,892**	**123,852**	**72,961**	**25,793**	**12,005**
Ending Fund Balance	**304,294**	**169,046**	**169,046**	**426,892**	**123,852**	**72,961**	**25,793**	**12,005**	**1,847**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	4,980	59,625	59,625	10,245	75,750	38,550	38,550	34,050	34,050
Unassigned Fund Balance	299,314	109,421	109,421	416,647	48,102	34,411	(12,757)	(22,045)	(32,203)
Total	304,294	169,046	169,046	426,892	123,852	72,961	25,793	12,005	1,847
Unassigned FB as a % of Total Expenditures	901.6%	27.5%	27.5%	610.%	9.5%	13.4%	(5.%)	(9.7%)	(14.2%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - NORTH QUARTER (2452)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
North Quarter Corridor Improvement Authority (2452)									
Revenues									
401-Taxes	38,421	49,759	49,759	56,325	67,308	68,664	70,047	71,458	72,897
664-Investment Income & Rentals	(3,633)	552	552	1,777	2,191	2,256	2,191	2,017	1,887
671-Other Revenues	9,695	3,000	3,000	22,228	3,000	3,000	3,000	3,000	3,000
North Quarter CIA Total Revenues	**44,483**	**53,311**	**53,311**	**80,330**	**72,499**	**73,920**	**75,238**	**76,475**	**77,784**
Expenditures									
751-Supplies	888	3,000	3,000	-	16,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	30,240	103,467	103,467	60,640	139,000	71,000	71,000	71,000	71,000
North Quarter CIA Total Expenditures	**31,128**	**106,467**	**106,467**	**60,640**	**155,000**	**73,000**	**73,000**	**73,000**	**73,000**
North Quarter CIA NET INCOME (LOSS)	**13,355**	**(53,156)**	**(53,156)**	**19,690**	**(82,501)**	**920**	**2,238**	**3,475**	**4,784**
Beginning Fund Balance	**52,922**	**66,277**	**66,277**	**66,277**	**85,967**	**3,466**	**4,386**	**6,624**	**10,099**
Ending Fund Balance	**66,277**	**13,121**	**13,121**	**85,967**	**3,466**	**4,386**	**6,624**	**10,099**	**14,883**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	4,669	15,970	15,970	9,096	23,250	10,950	10,950	10,950	10,950
Unassigned Fund Balance	61,608	(2,849)	(2,849)	76,871	(19,784)	(6,564)	(4,326)	(851)	3,933
Total	66,277	13,121	13,121	85,967	3,466	4,386	6,624	10,099	14,883
Unassigned FB as a % of Total Expenditures	197.9%	(2.7%)	(2.7%)	126.8%	(12.8%)	(9.%)	(5.9%)	(1.2%)	5.4%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - SOUTH DIVISION AVENUE / GRANDVILLE AVE (2456)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
S Division/Grandville Corridor Improvement Authority (2456)									
Revenues									
401- Taxes	132,908	132,510	132,510	200,966	225,343	229,870	234,488	239,197	244,001
664-Investment Income & Rentals	(5,856)	1,126	1,126	1,126	3,576	3,681	3,575	3,293	3,080
671-Other Revenues	-	-	-	-	-	-	-	-	-
S Dvn/Grdville CIA Total Revenues	**127,052**	**133,636**	**133,636**	**202,092**	**228,919**	**233,551**	**238,063**	**242,490**	**247,081**
Expenditures									
751-Supplies	205	8,000	8,000	15,000	50,000	8,000	8,000	8,000	8,000
800-Other Services and Charges	70,304	210,000	210,000	117,539	334,000	214,000	203,000	203,000	203,000
S Dvn/Grdville CIA Total Expenditures	**70,509**	**218,000**	**218,000**	**132,539**	**384,000**	**222,000**	**211,000**	**211,000**	**211,000**
S Dvn/Grdville CIA NET INCOME (LOSS)	**56,543**	**(84,364)**	**(84,364)**	**69,553**	**(155,081)**	**11,551**	**27,063**	**31,490**	**36,081**
Beginning Fund Balance	**61,068**	**117,611**	**117,611**	**117,611**	**187,164**	**32,083**	**43,634**	**70,697**	**102,187**
Ending Fund Balance	**117,611**	**33,247**	**33,247**	**187,164**	**32,083**	**43,634**	**70,697**	**102,187**	**138,268**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	10,576	32,700	32,700	19,881	57,600	33,300	31,650	31,650	31,650
Unassigned Fund Balance	107,035	547	547	167,283	(25,517)	10,334	39,047	70,537	106,618
Total	117,611	33,247	33,247	187,164	32,083	43,634	70,697	102,187	138,268
Unassigned FB as a % of Total Expenditures	151.8%	0.3%	0.3%	126.2%	(6.6%)	4.7%	18.5%	33.4%	50.5%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - SOUTHTOWN (2451)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Southtown (formerly Madison Square) Corridor Improvement Authority (2451)									
Revenues									
401-Taxes	275,484	316,147	316,147	317,895	425,325	433,852	442,549	451,420	460,468
664-Investment Income & Rentals	(30,184)	5,315	5,315	5,315	14,036	14,449	14,032	12,922	12,090
Southtown CIA Total Revenues	**245,300**	**321,462**	**321,462**	**323,210**	**439,361**	**448,301**	**456,581**	**464,342**	**472,558**
Expenditures									
751-Supplies	69,767	30,000	30,000	2,000	20,000	20,000	20,000	20,000	20,000
800-Other Services and Charges	306,569	501,600	501,600	282,300	614,174	458,000	458,000	460,000	470,000
970-Capital Outlays	-	116,258	116,258	-	116,258	-	-	-	-
Southtown CIA Total Expenditures	**376,336**	**647,858**	**647,858**	**284,300**	**750,432**	**478,000**	**478,000**	**480,000**	**490,000**
Southtown CIA NET INCOME (LOSS)	**(131,036)**	**(326,396)**	**(326,396)**	**38,910**	**(311,071)**	**(29,699)**	**(21,419)**	**(15,658)**	**(17,442)**
Beginning Fund Balance	**507,296**	**376,260**	**376,260**	**376,260**	**415,170**	**104,099**	**74,400**	**52,981**	**37,323**
Ending Fund Balance	**376,260**	**49,864**	**49,864**	**415,170**	**104,099**	**74,400**	**52,981**	**37,323**	**19,881**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	56,450	97,179	97,179	42,645	112,565	71,700	71,700	72,000	73,500
Unassigned Fund Balance	319,810	(47,315)	(47,315)	372,525	(8,466)	2,700	(18,719)	(34,677)	(53,619)
Total	376,260	49,864	49,864	415,170	104,099	74,400	52,981	37,323	19,881
Unassigned FB as a % of Total Expenditures	85.%	(7.3%)	(7.3%)	131.%	(1.1%)	0.6%	(3.9%)	(7.2%)	(10.9%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - UPTOWN (2453)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Uptown Corridor Improvement Authority (2453)									
Revenues									
401-Taxes	260,599	317,551	317,551	333,358	359,276	366,512	373,892	381,420	389,098
664-Investment Income & Rentals	(13,431)	2,373	2,373	2,373	6,833	7,034	6,832	6,291	5,886
Uptown CIA Total Revenues	**247,168**	**319,924**	**319,924**	**335,731**	**366,109**	**373,546**	**380,724**	**387,711**	**394,984**
Expenditures									
701-Personal Services	79,387	-	-	59,000	-	-	-	-	-
751-Supplies	13,355	23,600	23,600	15,000	36,600	30,000	30,000	30,000	30,000
800-Other Services and Charges	166,476	434,100	434,100	227,398	497,861	295,000	335,000	335,000	335,000
970-Capital Outlays	-	-	-	-	-	-	-	-	-
Uptown CIA Total Expenditures	**259,218**	**457,700**	**457,700**	**301,398**	**534,461**	**325,000**	**365,000**	**365,000**	**365,000**
Uptown CIA NET INCOME (LOSS)	**(12,050)**	**(137,776)**	**(137,776)**	**34,333**	**(168,352)**	**48,546**	**15,724**	**22,711**	**29,984**
Beginning Fund Balance	**157,365**	**145,315**	**145,315**	**145,315**	**179,648**	**11,296**	**59,842**	**75,566**	**98,277**
Ending Fund Balance	**145,315**	**7,539**	**7,539**	**179,648**	**11,296**	**59,842**	**75,566**	**98,277**	**128,261**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	38,883	68,655	68,655	45,210	80,169	48,750	54,750	54,750	54,750
Unassigned Fund Balance	106,432	(61,116)	(61,116)	134,438	(68,873)	11,092	20,816	43,527	73,511
Total	145,315	7,539	7,539	179,648	11,296	59,842	75,566	98,277	128,261
Unassigned FB as a % of Total Expenditures	41.1%	(13.4%)	(13.4%)	44.6%	(12.9%)	3.4%	5.7%	11.9%	20.1%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - WESTSIDE (2454)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
West Side Corridor Improvement Authority (2454)									
Revenues									
401-Taxes	100,381	284,179	284,179	345,722	441,669	450,553	459,614	468,856	478,283
664-Investment Income & Rentals	(15,204)	2,804	2,804	2,804	7,317	7,353	7,316	6,737	6,303
West Side CIA Total Revenues	**85,177**	**286,983**	**286,983**	**348,526**	**448,986**	**457,906**	**466,930**	**475,593**	**484,586**
Expenditures									
751-Supplies	9,619	120,000	120,000	43,180	620,000	310,000	310,000	260,000	260,000
800-Other Services and Charges	79,385	170,000	170,000	31,500	250,000	145,000	145,000	195,000	195,000
970-Capital Outlays	45,683	-	-	-	-	-	-	-	-
West Side CIA Total Expenditures	**134,687**	**290,000**	**290,000**	**74,680**	**870,000**	**455,000**	**455,000**	**455,000**	**455,000**
West Side CIA NET INCOME (LOSS)	**(49,510)**	**(3,017)**	**(3,017)**	**273,846**	**(421,014)**	**2,906**	**11,930**	**20,593**	**29,586**
Beginning Fund Balance	**268,432**	**218,922**	**218,922**	**218,922**	**492,768**	**71,754**	**74,660**	**86,590**	**107,183**
Ending Fund Balance	**218,922**	**215,905**	**215,905**	**492,768**	**71,754**	**74,660**	**86,590**	**107,183**	**136,769**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	20,203	43,500	43,500	11,202	130,500	68,250	68,250	68,250	68,250
Unassigned Fund Balance	198,719	172,405	172,405	481,566	(58,746)	6,410	18,340	38,933	68,519
Total	218,922	215,905	215,905	492,768	71,754	74,660	86,590	107,183	136,769
Unassigned FB as a % of Total Expenditures	147.5%	59.5%	59.5%	644.8%	-6.8%	1.4%	4.%	8.6%	15.1%

Grand Rapids MI
MONROE NORTH TAX INCREMENT FINANCE AUTHORITY (2470)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Tax Increment Finance Authority (2470)									
Revenues									
401-Taxes	430,632	427,254	427,254	435,817	440,225	441,678	449,175	453,719	458,303
539-State Grants	137,086	132,973	132,973	144,286	139,957	135,759	131,686	127,735	123,903
664-Investment Income & Rentals	(123,654)	19,308	19,308	37,123	66,420	68,374	66,404	61,151	57,212
671-Other Revenues	3,088	-	-	-	-	-	-	-	-
Tax Increment Finance Authority Total Revenues	**447,152**	**579,535**	**579,535**	**617,226**	**646,602**	**645,811**	**647,265**	**642,605**	**639,418**
Expenditures									
701-Personal Services	108,845	5,124	5,240	100,000	5,412	5,676	5,808	5,905	6,108
751-Supplies	314	82,303	82,303	7,303	159,200	59,500	59,809	60,127	60,455
800-Other Services and Charges	144,473	1,238,474	1,238,474	188,621	695,512	424,787	729,207	733,792	438,408
970-Capital Outlays	4,104	65,000	65,000	-	15,000	765,000	765,000	15,000	15,000
Tax Increment Finance Authority Total Expenditures	**257,736**	**1,390,901**	**1,391,017**	**295,924**	**875,124**	**1,254,963**	**1,559,824**	**814,824**	**519,971**
Tax Increment Finance Authority NET INCOME (LOSS)	**189,416**	**(811,366)**	**(811,482)**	**321,302**	**(228,522)**	**(609,152)**	**(912,559)**	**(172,219)**	**119,447**
Beginning Fund Balance	**2,246,879**	**2,436,295**	**2,436,295**	**2,436,295**	**2,757,597**	**2,529,075**	**1,919,923**	**1,007,364**	**835,145**
Ending Fund Balance	**2,436,295**	**1,624,929**	**1,624,813**	**2,757,597**	**2,529,075**	**1,919,923**	**1,007,364**	**835,145**	**954,592**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	38,660	208,635	208,653	44,389	131,269	188,244	233,974	122,224	77,996
Unassigned Fund Balance	2,397,635	1,416,294	1,416,160	2,713,208	2,397,806	1,731,679	773,390	712,921	876,596
Total	2,436,295	1,624,929	1,624,813	2,757,597	2,529,075	1,919,923	1,007,364	835,145	954,592
Unassigned FB as a % of Total Expenditures	930.3%	101.8%	101.8%	916.9%	274.%	138.%	49.6%	87.5%	168.6%

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - SCHOOL TAX INCREMENT FUND (2482) [1]
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
DDA School Tax Increment (2482)									
Revenues									
401-Taxes	7,390,784	-	-	-	-	-	-	-	-
664-Investment Income & Rentals	(444,986)	-	-	372,935	-	-	-	-	-
DDA School Tax Increment Total Revenues	**6,945,798**	**-**	**-**	**372,935**	**-**	**-**	**-**	**-**	**-**
Expenditures									
990-Debt Service	6,814,500	-	-	-	-	-	-	-	-
DDA School Tax Increment Total Expenditures	**6,814,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
DDA School Tax Increment NET INCOME (LOSS)	**131,298**	**-**	**-**	**372,935**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**(504,233)**	**(372,935)**	**(372,935)**	**(372,935)**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**(372,935)**	**(372,935)**	**(372,935)**	**-**	**-**	**-**	**-**	**-**	**-**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,022,175	-	-	-	-	-	-	-	-
Unassigned Fund Balance	(1,395,110)	(372,935)	(372,935)	-	-	-	-	-	-
Total	(372,935)	(372,935)	(372,935)	-	-	-	-	-	-
Unassigned FB as a % of Total Expenditures	(20.5%)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) State law restricts the DDA's use of STI revenues for payment of debt service and other eligible obligations in existence prior to January 1, 1995 or for obligations which refund those eligible obligations. The final eligible debt service payment was made in fiscal year 2022. Therefore, the DDA is no longer capturing school tax increments.

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - NON-TAX INCREMENT FUND (2483)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
DDA Non Tax Increment (2483)									
Revenues									
600-Charges for Services	463,785	350,000	350,000	346,437	687,740	694,617	701,564	708,579	715,665
664-Investment Income & Rentals	(200,653)	114,390	114,390	141,420	196,204	199,857	196,174	186,351	178,984
671-Other Revenues	645,262	42,000	42,000	96,150	88,500	92,075	95,829	99,770	103,909
DDA Non Tax Increment Total Revenues	**908,394**	**506,390**	**506,390**	**584,007**	**972,444**	**986,549**	**993,567**	**994,700**	**998,558**
Expenditures									
751-Supplies	60,161	551,000	551,000	371,000	318,000	180,000	85,000	85,000	85,000
800-Other Services and Charges	1,587,884	1,548,651	1,548,651	1,654,001	2,373,000	1,595,000	1,245,000	820,000	820,000
970-Capital Outlays	612	-	-	-	-	-	-	-	-
DDA Non Tax Increment Total Expenditures	**1,648,657**	**2,099,651**	**2,099,651**	**2,025,001**	**2,691,000**	**1,775,000**	**1,330,000**	**905,000**	**905,000**
DDA Non Tax Increment NET INCOME (LOSS)	**(740,263)**	**(1,593,261)**	**(1,593,261)**	**(1,440,994)**	**(1,718,556)**	**(788,451)**	**(336,433)**	**89,700**	**93,558**
Beginning Fund Balance	**5,546,710**	**4,806,447**	**4,806,447**	**4,806,447**	**3,365,453**	**1,646,897**	**858,446**	**522,013**	**611,713**
Ending Fund Balance	**4,806,447**	**3,213,186**	**3,213,186**	**3,365,453**	**1,646,897**	**858,446**	**522,013**	**611,713**	**705,271**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	247,299	314,948	314,948	303,750	403,650	266,250	199,500	135,750	135,750
Unassigned Fund Balance	4,559,148	2,898,238	2,898,238	3,061,703	1,243,247	592,196	322,513	475,963	569,521
Total	4,806,447	3,213,186	3,213,186	3,365,453	1,646,897	858,446	522,013	611,713	705,271
Unassigned FB as a % of Total Expenditures	276.5%	138.%	138.%	151.2%	46.2%	33.4%	24.2%	52.6%	62.9%

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - LOCAL TAX INCREMENT FUND (2484)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
DDA Local Tax Increment (2484)									
Revenues									
401-Taxes	7,538,954	7,093,979	7,093,979	7,725,820	7,955,145	8,162,310	8,358,512	8,442,225	8,025,199
600-Charges for Services	9,000	-	-	-	-	-	-	-	-
664-Investment Income & Rentals	(449,190)	73,981	73,981	124,450	222,662	229,211	222,608	204,999	191,792
671-Other Revenues	207,231	1,755,000	1,755,000	605,000	405,000	355,000	5,000	5,000	5,000
DDA Local Tax Increment Total Revenues	**7,305,995**	**8,922,960**	**8,922,960**	**8,455,270**	**8,582,807**	**8,746,521**	**8,586,120**	**8,652,224**	**8,221,991**
Expenditures									
701-Personal Services	1,146,687	56,508	57,821	1,087,549	59,520	62,304	63,852	65,187	67,248
751-Supplies	236,722	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000
800-Other Services and Charges	5,013,462	6,720,992	6,720,992	4,398,851	6,050,780	5,485,696	5,159,638	4,310,308	4,361,812
970-Capital Outlays	1,079,266	7,030,000	7,030,000	1,624,293	6,245,000	3,050,000	3,450,000	1,250,000	500,000
990-Debt Service	315,100	318,700	318,700	318,700	316,200	-	-	-	-
DDA Local Tax Increment Total Expenditures	**7,791,237**	**14,141,200**	**14,142,513**	**7,449,393**	**12,691,500**	**8,618,000**	**8,693,490**	**5,645,495**	**4,949,060**
DDA Local Tax Increment NET INCOME (LOSS)	**(485,242)**	**(5,218,240)**	**(5,219,553)**	**1,005,877**	**(4,108,693)**	**128,521**	**(107,370)**	**3,006,729**	**3,272,931**
Beginning Fund Balance	**5,624,831**	**5,139,589**	**5,139,589**	**5,139,589**	**6,145,466**	**2,036,773**	**2,165,294**	**2,057,924**	**5,064,653**
Ending Fund Balance	**5,139,589**	**(78,651)**	**(79,964)**	**6,145,466**	**2,036,773**	**2,165,294**	**2,057,924**	**5,064,653**	**8,337,584**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,168,686	2,121,180	2,121,377	1,117,409	1,903,725	1,292,700	1,304,024	846,824	742,359
Unassigned Fund Balance	3,970,903	(2,199,831)	(2,201,341)	5,028,057	133,048	872,594	753,901	4,217,829	7,595,225
Total	5,139,589	(78,651)	(79,964)	6,145,466	2,036,773	2,165,294	2,057,924	5,064,653	8,337,584
Unassigned FB as a % of Total Expenditures	51.%	(15.6%)	(15.6%)	67.5%	1.%	10.1%	8.7%	74.7%	153.5%

Grand Rapids MI
SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY (2500)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
SmartZone LDFA (2500)									
Revenues									
401-Taxes	1,171,529	1,006,354	1,006,354	1,130,344	1,134,854	1,158,551	1,202,722	1,227,377	1,252,524
539-State Grants	441,209	255,000	255,000	439,442	350,000	250,000	250,000	250,000	250,000
664-Investment Income & Rentals	(232,393)	36,710	36,710	52,627	94,159	96,928	94,136	86,689	81,105
671-Other Revenues	-	-	-	-	-	-	-	-	-
SmartZone LDFA Total Revenues	**1,380,345**	**1,298,064**	**1,298,064**	**1,622,413**	**1,579,013**	**1,505,479**	**1,546,858**	**1,564,066**	**1,583,629**
Expenditures									
701-Personal Services	202,694	223,468	225,718	220,592	245,110	256,895	269,168	276,680	285,229
751-Supplies	1,799	4,000	4,000	4,500	1,610	1,610	1,610	1,610	1,610
800-Other Services and Charges	2,869,855	2,119,078	2,217,345	2,056,454	2,471,742	915,126	918,699	922,341	925,973
970-Capital Outlays	3,473	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312
995-Other Financing	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
SmartZone LDFA Total Expenditures	**3,077,821**	**2,374,546**	**2,475,063**	**2,309,546**	**2,746,522**	**1,201,752**	**1,217,661**	**1,228,878**	**1,216,124**
SmartZone LDFA NET INCOME (LOSS)	**(1,697,476)**	**(1,076,482)**	**(1,176,999)**	**(687,133)**	**(1,167,509)**	**303,727**	**329,197**	**335,188**	**367,505**
Beginning Fund Balance	**3,642,950**	**1,945,474**	**1,945,474**	**1,945,474**	**1,258,341**	**90,832**	**394,559**	**723,756**	**1,058,944**
Ending Fund Balance	**1,945,474**	**868,992**	**768,475**	**1,258,341**	**90,832**	**394,559**	**723,756**	**1,058,944**	**1,426,449**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	461,673	356,182	371,259	346,432	411,978	180,263	182,649	184,332	182,419
Unassigned Fund Balance	1,483,801	512,810	397,216	911,909	(321,146)	214,296	541,107	874,612	1,244,030
Total	1,945,474	868,992	768,475	1,258,341	90,832	394,559	723,756	1,058,944	1,426,449
Unassigned FB as a % of Total Expenditures	48.2%	21.6%	16.%	39.5%	(11.7%)	17.8%	44.4%	71.2%	102.3%

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - AREAWIDE (2510)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
DID-General (2510)									
Revenues									
664-Investment Income & Rentals	(15,650)	3,808	3,808	5,974	10,688	11,002	10,685	9,840	9,206
671-Other Revenues	907,184	1,169,614	1,169,614	1,097,728	1,176,409	1,671,855	1,715,624	-	-
695-Other Financing Sources	48,741	-	-	-	-	-	-	-	-
DID-General Total Revenues	**940,275**	**1,173,422**	**1,173,422**	**1,103,702**	**1,187,097**	**1,682,857**	**1,726,309**	**9,840**	**9,206**
Expenditures									
701-Personal Services	58,434	8,556	8,755	92,000	9,000	9,468	9,684	9,890	10,212
751-Supplies	11,734	8,116	8,116	5,750	7,750	10,000	11,100	-	-
800-Other Services and Charges	934,371	1,162,942	1,182,942	893,223	1,170,347	1,204,168	1,236,594	48,457	49,426
970-Capital Outlays	-	-	-	-	-	-	-	-	-
DID-General Total Expenditures	**1,004,539**	**1,179,614**	**1,199,813**	**990,973**	**1,187,097**	**1,223,636**	**1,257,378**	**58,347**	**59,638**
DID-General NET INCOME (LOSS)	**(64,264)**	**(6,192)**	**(26,391)**	**112,729**	**-**	**459,221**	**468,931**	**(48,507)**	**(50,432)**
Beginning Fund Balance	**137,083**	**72,819**	**72,819**	**72,819**	**185,548**	**185,548**	**644,769**	**1,113,700**	**1,065,193**
Ending Fund Balance	**72,819**	**66,627**	**46,428**	**185,548**	**185,548**	**644,769**	**1,113,700**	**1,065,193**	**1,014,761**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	150,681	176,942	179,972	148,646	178,065	183,545	188,607	8,752	8,946
Unassigned Fund Balance	(77,862)	(110,315)	(133,544)	36,902	7,483	461,224	925,093	1,056,441	1,005,815
Total	72,819	66,627	46,428	185,548	185,548	644,769	1,113,700	1,065,193	1,014,761
Unassigned FB as a % of Total Expenditures	(7.8%)	(9.4%)	(11.1%)	3.7%	0.6%	37.7%	73.6%	1810.6%	1686.5%

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - SNOWMELT DISTRICT (2519)
STATEMENT OF OPERATIONS

	ACTUAL 2022	ADOPTED 2023	AMENDED 2023	2023 Fiscal Year Estimate	PROPOSED 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
DID-Snowmelt (2519)									
Revenues									
664-Investment Income & Rentals	(30,759)	6,093	6,093	9,833	17,592	18,110	17,588	16,197	15,153
671-Other Revenues	174,694	170,000	170,000	169,779	170,000	170,000	170,000	-	-
DID-Snowmelt Total Revenues	**143,935**	**176,093**	**176,093**	**179,612**	**187,592**	**188,110**	**187,588**	**16,197**	**15,153**
Expenditures									
800-Other Services and Charges	225,982	170,000	235,000	215,000	187,592	180,000	180,000	-	-
DID-Snowmelt Total Expenditures	**225,982**	**170,000**	**235,000**	**215,000**	**187,592**	**180,000**	**180,000**	**-**	**-**
DID-Snowmelt NET INCOME (LOSS)	**(82,047)**	**6,093**	**(58,907)**	**(35,388)**	**-**	**8,110**	**7,588**	**16,197**	**15,153**
Beginning Fund Balance	**668,382**	**586,335**	**586,335**	**586,335**	**550,947**	**550,947**	**559,057**	**566,645**	**582,842**
Ending Fund Balance	**586,335**	**592,428**	**527,428**	**550,947**	**550,947**	**559,057**	**566,645**	**582,842**	**597,995**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	33,897	25,500	35,250	32,250	28,139	27,000	27,000	-	-
Unassigned Fund Balance	552,438	566,928	492,178	518,697	522,808	532,057	539,645	582,842	597,995
Total	586,335	592,428	527,428	550,947	550,947	559,057	566,645	582,842	597,995
Unassigned FB as a % of Total Expenditures	244.5%	333.5%	209.4%	241.3%	278.7%	295.6%	299.8%	#DIV/0!	#DIV/0!

APPENDIX E - CITY DEBT

Statutory and Constitutional Debt Provisions

Section 21 of Article VII of the State Constitution establishes the authority, subject to statutory and constitutional limitations, for municipalities like the City to incur debt for public purposes:

> "The legislature shall provide by general laws for the incorporation of cities and villages. Such laws shall limit their rate of ad valorem property taxation for municipal purposes, and restrict the powers of cities and villages to borrow money and contract debts. Each city and village is granted power to levy other taxes for public purposes, subject to limitations and prohibitions provided by this constitution or by law."

In accordance with the authority granted to the State Legislature, the Michigan Home Rule City Act limits the amount of debt a city may have outstanding at any time. Section 4(a) of this Act provides:

> "... the net indebtedness incurred for all public purpose may be as much as but shall not exceed the greater of the following:
>
> (a) Ten percent of the assessed value of all real and personal property in the city.
>
> (b) Fifteen percent of the assessed value of all the real and personal property in the city if that portion of the total amount of indebtedness incurred which exceeds 10% is or has been used solely for the construction or renovation of hospital facilities."

Significant exceptions to these legal debt limitations are permitted by the Home Rule City Act for certain types of indebtedness which include: special assessment bonds and State Transportation Fund Act 175 bonds (formerly, motor vehicle highway fund bonds), even though they are general obligations; revenue bonds payable from revenues only, whether secured by a mortgage or not; bonds issued or contract obligations or assessments incurred to comply with an order of the Water Resources Commission of the State or a court of competent jurisdiction, and obligations incurred for water supply, sewage, drainage or refuse disposal or resource recovery projects necessary to protect the public health by abating pollution.

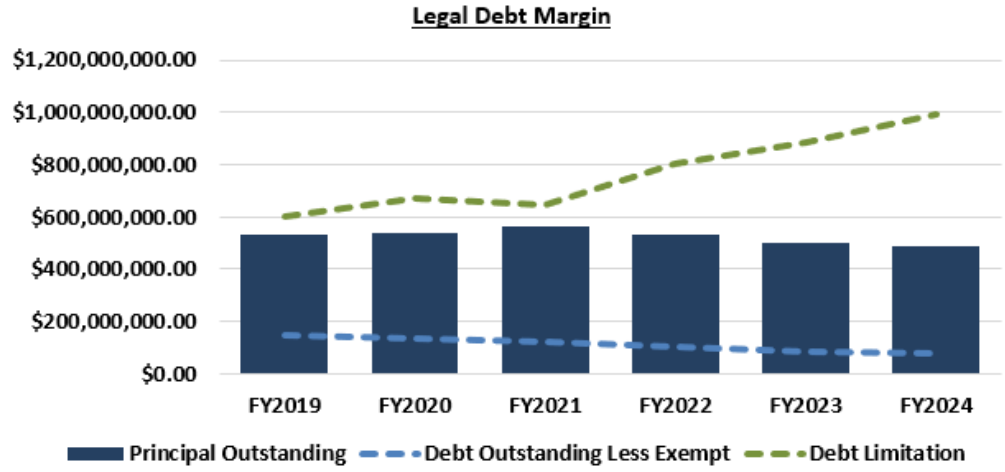
The State's legal debt limit exemptions apply to all of the City's Sanitary Sewer System bond issues, Water Supply System bond issues, Michigan Revolving Fund Sewer and Water Systems Junior Lien bond issues, and Grand Valley Regional Biosolids Authority bond issues. Please see the next page for the City's legal debt margin calculation.

Legal Debt Margin

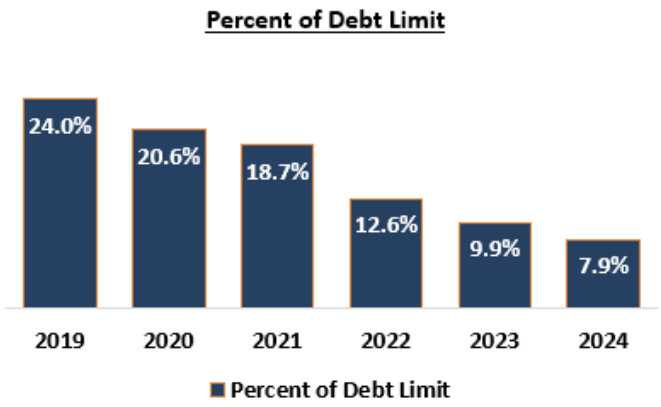
Pursuant to the statutory and constitutional debt provisions described above, the following table calculates the amount of new principal, the "Legal Debt Margin," which the City may legally issue as of July 2, 2023.

Debt Limitation [(1)]		$993,733,660
Principal Outstanding	$490,785,679	
Less: Exempt Debt	(411,842,480)	78,943,199
Legal Debt Margin		$914,790,461

(1) 10% of $9,937,336,600, which is the City's Total SEV for the fiscal year ending June 30, 2024. "Total SEV" includes real and personal ad valorem property values as well as the SEV of real and personal property granted property tax abatements.



The bars on the above chart show the City's total outstanding principal by fiscal year. The top (green) line shows the City's debt limitation, which is equal to 10% of total SEV for the fiscal year. The lower (light blue) line shows the non-exempt debt, which is equal to debt outstanding less exempt debt. Non-exempt debt has been relatively stable over the last four years, whereas the City's debt limitation has grown as property values increased.



In fiscal year 2024, the City is utilizing 7.9% of its debt capacity, which is down from 24.0% 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 potions 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	Capital Improvement Bonds are a Limited Tax General Obligation of the City. In 2013, the City issued bonds to acquire 201 Market, finance various capital improvements, and purchase equipment. In 2016, the City issued Capital Improvement Bonds to finance street rehabilitation and reconstruction as part of the City's Vital Street program. The City has also issued bonds to finance capital repairs at the City's Cemeteries (series 2017) and to upgrade the street lighting system and duct banks (series 2018 & 2021). In 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.

City of Grand Rapids Water Supply System Qualified Energy Conservation Bonds (QECBs), series 2014	The City issued Qualified Energy Conservation Bonds (QECBs), series 2014 for improvements to the Lake Michigan Filtration Plant. The City is reimbursed by the federal government for the interest on these bonds net of the current federal sequestration reduction.
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 Payments[1]
2024	$ 36,308,317	$ 4,408,146	$ 4,031,789	$ 3,228,516	$ 47,976,768	$ 241.19
2025	36,925,832	4,092,607	4,031,215	3,004,321	48,053,975	241.58
2026	36,992,517	4,081,663	4,023,964	3,005,371	48,103,515	241.83
2027	37,050,201	4,073,059	1,903,070	2,993,322	46,019,652	231.35
2028	37,036,722	4,081,149	1,505,030	2,989,446	45,612,347	229.30
2029	32,010,623	4,081,441	1,518,507	2,061,721	39,672,292	199.44
2030	31,629,235	1,665,298	1,512,098	2,056,537	36,863,168	185.32
2031	31,615,912	1,660,884	1,363,576	1,355,314	35,995,686	180.96
2032	31,611,399	1,660,619	1,359,001	1,357,075	35,988,094	180.92
2033	31,200,519	618,769	1,360,751	1,356,737	34,536,776	173.62
2034	32,472,332	634,400	1,366,677	1,349,450	35,822,859	180.09
2035	29,955,664	632,400	1,362,176	1,350,263	33,300,503	167.41
2036	22,384,869	634,500	1,361,426	1,049,275	25,430,070	127.84
2037	22,188,036	258,300	1,359,302	1,041,700	24,847,338	124.91
2038	21,575,517	254,200	1,363,109	-	23,192,826	116.60
2039	19,264,920	254,800	1,362,849	-	20,882,569	104.98
2040	17,415,669	255,000	1,363,731	-	19,034,400	95.69
2041	17,328,541	-	1,358,706	-	18,687,247	93.94
2042	13,012,360	-	1,354,903	-	14,367,263	72.23
2043	11,034,520	-	-	-	11,034,520	55.47
2044	11,042,800	-	-	-	11,042,800	55.51
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	**$ 606,851,556**	**$ 33,347,235**	**$ 34,861,880**	**$ 28,199,048**	**$ 703,259,719**	**$ 3,739.95**

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 Principal	Sanitary Sewer System Senior Lien Bonds Interest [1]	Grand Valley RBA Sanitary Sewer System Junior Lien Bonds Principal	Grand Valley RBA Sanitary Sewer System Junior Lien Bonds Interest	Michigan Revolving Fund Sewer & Water Systems Junior Lien Bonds Principal	Michigan Revolving Fund Sewer & Water Systems Junior Lien Bonds Interest [2]	Water Supply System Senior Lien Bonds Principal	Water Supply System Senior Lien Bonds Interest	Total Payments
2024	$ 13,560,000	$ 10,137,298	$ 1,164,360	$ 149,258	$ 1,450,000	$ 763,570	$ 3,695,000	$ 5,388,831	$ 36,308,317
2025	14,025,000	9,627,004	1,186,270	124,893	2,157,500	721,216	3,875,000	5,208,950	36,925,832
2026	14,540,000	9,174,367	1,211,310	100,062	2,195,000	671,627	4,080,000	5,020,150	36,992,517
2027	15,060,000	8,684,069	1,239,480	74,688	2,265,000	621,014	4,285,000	4,820,950	37,050,201
2028	15,570,000	8,157,784	1,264,520	48,691	2,300,000	568,927	4,515,000	4,611,800	37,036,722
2029	11,385,000	7,599,144	1,289,560	22,151	2,360,000	515,918	4,450,000	4,388,850	32,010,623
2030	12,650,000	7,276,420	-	-	2,410,000	461,465	4,665,000	4,166,350	31,629,235
2031	13,030,000	6,886,847	-	-	2,460,000	405,965	4,900,000	3,933,100	31,615,912
2032	13,425,000	6,474,572	-	-	2,525,606	349,171	5,140,000	3,697,050	31,611,399
2033	13,865,000	6,034,662	-	-	2,174,908	291,599	5,385,000	3,449,350	31,200,519
2034	15,925,000	5,565,378	-	-	1,910,055	242,149	5,640,000	3,189,750	32,472,332
2035	14,210,000	5,033,230	-	-	1,672,840	201,844	5,930,000	2,907,750	29,955,664
2036	9,585,000	4,523,569	-	-	1,528,008	167,042	3,970,000	2,611,250	22,384,869
2037	10,010,000	4,048,528	-	-	1,418,063	133,695	4,165,000	2,412,750	22,188,036
2038	10,460,000	3,565,439	-	-	855,000	110,578	4,380,000	2,204,500	21,575,517
2039	8,650,000	3,060,060	-	-	875,000	94,360	4,600,000	1,985,500	19,264,920
2040	9,010,000	2,617,308	-	-	885,000	77,861	3,070,000	1,755,500	17,415,669
2041	9,380,000	2,155,415	-	-	900,000	61,126	3,230,000	1,602,000	17,328,541
2042	5,560,000	1,657,797	-	-	920,000	44,063	3,390,000	1,440,500	13,012,360
2043	3,825,000	1,421,850	-	-	935,000	26,670	3,555,000	1,271,000	11,034,520
2044	4,020,000	1,230,600	-	-	955,000	8,950	3,735,000	1,093,250	11,042,800
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	**$ 260,550,000**	**$ 118,087,391**	**$ 7,355,500**	**$ 519,742**	**$ 35,151,980**	**$ 6,538,811**	**$ 108,785,000**	**$ 69,863,131**	**$ 606,851,556**

Note 1: Series 2010A interest expense included here does not include semi-annual federal Build America Bonds 35% interest expense reimbursements, less the current federal sequestration rate.

Note 2: In August and September 2022, the City's Water System issued 2 series of junior lien bonds via the Michigan Finance Authority as part of the State's Revolving Loan Fund program. This is an estimated repayment schedule based on the City borrowing the total authorized amount.

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Annual Principal and Interest Payments
Authority Bonds - page 1 of 2

	Grand Rapids Building Authority							
	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	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	**$ 6,180,000**	**$ 971,000**	**$ 6,875,000**	**$ 497,961**	**$ 5,375,000**	**$ 2,013,025**	**$ 8,825,000**	**$ 701,705**

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
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	**$ 1,335,000**	**$ 257,344**	**$ 310,000**	**$ 6,200**	**$ 28,900,000**	**$ 4,447,235**	**$ 33,347,235**

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual Principal and Interest Payments

Capital Improvement Bonds - page 1 of 2

	Series 2013 Bonds						Series 2016 Bonds [1]	
	Capital Reserve Fund		Property Mnmt Fund		Motor Equipment		Vital	
Fiscal	Various Capital Repairs		Acquire 201 Market SW		System		Streets	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	**$ 596,370**	**$ 65,648**	**$ 303,402**	**$ 33,283**	**$ 5,227**	**$ 78**	**$ 5,785,000**	**$ 588,000**

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 Capital Reserve Fund Cemeteries Cap'l Repairs Principal	Series 2017 Bonds Capital Reserve Fund Cemeteries Cap'l Repairs Interest	Series 2018 Bonds Capital Reserve Fund Street Lights / Duct Banks Principal	Series 2018 Bonds Capital Reserve Fund Street Lights / Duct Banks Interest	Series 2021 Bonds Capital Reserve Fund Street Lights / Duct Banks Principal	Series 2021 Bonds Capital Reserve Fund Street Lights / Duct Banks Interest	TOTAL DEBT SERVICE PAYMENTS Principal	TOTAL DEBT SERVICE PAYMENTS Interest	TOTAL DEBT SERVICE PAYMENTS Combined
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	**$ 1,510,000**	**$ 95,312**	**$ 7,955,000**	**$ 3,960,725**	**$11,340,000**	**$ 2,623,835**	**$ 27,494,999**	**$ 7,366,881**	**$ 34,861,880**

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 Imprvmts Series 2014 QECB Bonds	
	Grand River Floodwalls Series 2014 Bonds		Grand River Floodwalls Series 2016 Bonds			
	Principal	Interest	Principal	Interest	Principal	Interest [1]
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	**$ 3,070,000**	**$ 684,728**	**$ 6,620,000**	**$ 2,577,300**	**$ 218,199**	**$ 2,771**

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								
	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		
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined
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	**$ 4,395,000**	**$ 1,058,475**	**$ 4,225,000**	**$ 402,275**	**$ 4,330,000**	**$ 615,300**	**$ 22,858,199**	**$ 5,340,849**	**$ 28,199,048**



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Funding Recommendations for Activities Supporting the FY 2024 Neighborhood Investment Plan and HOME-ARP Allocation Plan

Updated: 4/24/23 (eb)

			FY23 Award	FY24 Request	JAG Public Safety	CDBG Public Service	CDBG General	ESG	HOME ARP	HOME General	HOME CHDO Operating	FY 24 Rec'md
1. Prevent and resolve episodes of homelessness												
Economic Prosperity and Affordability												
1-1	Arbor Circle Corporation	Emergency Shelter for Youth	New	75,000		-		-				-
1-2	Arbor Circle Corporation	Youth Street Outreach	New	110,000		-		-	-			-
1-3	Community Rebuilders	Case Management for TBRA	New	267,000		-			-			-
1-4	Community Rebuilders	Tenant Based Rental Assistance (TBRA)	345,939	800,000		-				403,545		403,545
1-5	Degage Ministries	Shelter Case Management	New	150,000		-		-				-
1-6	Degage Ministries	Shelter Case Management and Diversion	New	63,000		-		-				-
1-7	Designed Future	Transitional Housing Services	New	72,000		-						-
1-8	Family Promise	Hotel Emergency Shelter	New	156,689		-		-				-
1-9	Family Promise	Homelessness Prevention and Diversion	New	50,000		-		-	-			-
1-10	Family Promise	Homelessness Prevention	New	50,000		-		-	-			-
1-11	Grand Rapids Urban League	Homelessness Prevention	120,000	158,000		-		-	120,000			120,000
1-12	Mel Trotter Ministries	Homelessness Prevention and Diversion	New	150,000		-		-	-			-
1-13	Mel Trotter Ministries	Street Outreach	New	125,000		-		-	-			-
1-14	Pine Rest Christian Mental Health Services	Street Outreach	100,000	106,700		-		-	100,000			100,000
1-16	The Salvation Army	Housing Assessment Program	60,000	60,000		-						-
	Coordinated Entry Set-Aside		-	-		60,000						60,000
1-17	The Salvation Army	Rapid Re-housing	295,902	310,552		-		302,753	-			302,753
	Subtotal		**$ 921,841**	**$ 2,703,941**	**$ 0**	**$ 60,000**	**$ 0**	**$ 302,753**	**$ 220,000**	**$ 403,545**	**$ 0**	**$ 986,298**
2. Improve access to and stability of affordable housing												
Economic Prosperity and Affordability												
2-1	Fair Housing Center of West Michigan	Fair Housing Services	75,000	85,000		75,000						75,000
2-2	Legal Aid of Western Michigan	Housing Legal Assistance	75,000	150,000		75,000						75,000
	Subtotal		**$ 150,000**	**$ 235,000**	**$ 0**	**$ 150,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 150,000**
3. Increase the supply of affordable housing												
Economic Prosperity and Affordability												
3-1	Amplify GR	Boston Square Together II F2	New	1,000,000						-		-
3-2	Amplify GR	Boston Square Together I F3	New	500,000						400,000		400,000
3-3	Commonwealth Development Corporation	Lexington School Apartments	400,000	1,780,000					-	-		-
3-6	Habitat for Humanity of Kent County	Acquisition, Development, and Resale	New	350,000						200,000		200,000
3-7	ICCF Nonprofit Housing Corporation	Seymour Condominiums	New	1,680,000			-			600,000		600,000
3-8	ICCF Nonprofit Housing Corporation	Acquisition, Development, and Resale	New	480,000						200,000		200,000
3-9	LINC UP Nonprofit Housing Corporation	MoTown Square Affordable Assisted Living	400,000	400,000					380,000	-		380,000
3-10	LINC UP Nonprofit Housing Corporation	Acquisition, Development, and Resale	New	400,000						200,000		200,000
3-11	New Development Corporation	Acquisition, Development, and Resale	New	240,000						200,000		200,000
3-12	New Development Corporation	CHDO General Operating Support	25,000	22,000							22,000	22,000
3-14	Union Suites LLC	Union Suites on Coit II	New	400,000					-	-		-
3-15	United Methodist Community House, Inc.	UMCH 900	New	1,000,000						-		-
	Subtotal		**$ 825,000**	**$ 8,252,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 380,000**	**$ 1,800,000**	**$ 22,000**	**$ 2,202,000**

Funding Recommendations for Activities Supporting the FY 2024 Neighborhood Investment Plan and HOME-ARP Allocation Plan
Updated: 4/24/23 (eb)

			FY23 Award	FY24 Request	JAG Public Safety	CDBG Public Service	CDBG General	ESG	HOME ARP	HOME General	HOME CHDO Operating	FY 24 Rec'md
4. Improve the condition of existing housing												
Economic Prosperity and Affordability												
4-1	City of GR Code Compliance	Housing Code Enforcement	1,368,688	1,368,688			1,368,688					1,368,688
4-2	City of GR Community Development	Housing Rehabilitation Program	850,000	850,000			850,000					850,000
4-3	Disability Advocates of Kent County	Accessible Housing Services	25,000	25,000			25,000					25,000
4-4	Dwelling Place of Grand Rapids NHC	21 Weston	New	350,000			-		300,000	-		300,000
4-5	Dwelling Place of Grand Rapids NHC	Verne Barry Place	New	450,000			-		400,000	-		400,000
4-6	Grand Rapids Housing Commission	Hope Community	New	1,200,000			-		500,000	-		500,000
4-7	Grand Rapids Nehemiah Project	Minor Home Repair Program	210,000	250,000			225,000					225,000
4-8	Home Repair Services of Kent County	Access Modification Program	75,000	124,200			100,000					100,000
4-9	Home Repair Services of Kent County	Minor Home Repair Program	501,893	565,220			514,088					514,088
	Subtotal		**$ 3,030,581**	**$ 5,183,108**	**$ 0**	**$ 0**	**$ 3,082,776**	**$ 0**	**$ 1,200,000**	**$ 0**	**$ 0**	**$ 4,282,776**
5. Foster engaged, connected, and resilient neighborhoods												
Engaged and Connected Community												
5-1	Creston Neighborhood Association	Leadership and Civic Engagement	23,500	33,699		18,800						18,800
5-2	East Hills Council of Neighbors	Leadership and Civic Engagement	22,250	25,550		17,800						17,800
5-3	Eastown Community Association	Leadership and Civic Engagement	19,750	26,000		15,800						15,800
5-4	Garfield Park Neighborhoods Association	Leadership and Civic Engagement	33,125	35,000		26,500						26,500
5-5	Heritage Hill Association	Leadership and Civic Engagement	27,750	41,491		22,200						22,200
5-6	LINC UP Nonprofit Housing Corporation	Leadership and Civic Engagement	67,750	67,750		54,200						54,200
5-7	Midtown Neighborhood Association	Leadership and Civic Engagement	24,000	25,200		19,200						19,200
5-8	Neighbors of Belknap Lookout	Leadership and Civic Engagement	20,625	80,000		16,500						16,500
5-10	Roosevelt Park Neighborhood Association	Leadership and Civic Engagement	32,375	35,662		25,900						25,900
5-11	South West Area Neighbors (dba JBAN)	Leadership and Civic Engagement	30,125	33,622		24,100						24,100
5-12	West Grand Neighborhood Organization	Leadership and Civic Engagement	34,500	54,682		27,600						27,600
	Subtotal		**$ 335,750**	**$ 458,656**	**$ 0**	**$ 268,600**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 268,600**
6. Improve community safety												
Safe Community												
6-1	Baxter Neighborhood Association	Public Safety	50,375	40,262	-	40,300						40,300
6-2	Creston Neighborhood Association	Public Safety	27,000	26,358	20,563	1,037						21,600
6-3	East Hills Council of Neighbors	Public Safety	22,500	33,500	-	20,400						20,400
6-4	Eastown Community Association	Public Safety	22,500	24,000	-	18,000						18,000
6-5	Family Outreach Center	Expanded Outpatient Program	80,000	96,000		80,000						80,000
6-6	Garfield Park Neighborhoods Association	Public Safety	38,125	40,500	30,500	-						30,500
6-7	Heritage Hill Association	Public Safety	31,875	26,500	-	25,500						25,500
6-8	Midtown Neighborhood Association	Public Safety	27,625	28,205	22,100	-						22,100
6-9	Neighbors of Belknap Lookout	Public Safety	23,750	70,000	-	19,000						19,000
6-10	Roosevelt Park Neighborhood Association	Public Safety	37,250	40,807	-	29,800						29,800
6-11	Seeds of Promise	Public Safety	59,250	80,000	-	47,400						47,400
6-12	South West Area Neighbors (dba JBAN)	Public Safety	34,625	35,608	-	27,700						27,700
6-13	West Grand Neighborhood Organization	Public Safety	34,500	54,682	-	27,600						27,600
	Subtotal		**$ 489,375**	**$ 596,422**	**$ 73,163**	**$ 336,737**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 409,900**

Funding Recommendations for Activities Supporting the FY 2024 Neighborhood Investment Plan and HOME-ARP Allocation Plan

Updated: 4/24/23 (eb)

			FY23 Award	FY24 Request	JAG Public Safety	CDBG Public Service	CDBG General	ESG	HOME ARP	HOME General	HOME CHDO Operating	FY 24 Rec'md
7. Improve economic opportunity												
Economic Prosperity and Affordability												
7-1	Degage Ministries	Workforce Development	New	100,000		-						
7-2	Grand Rapids Urban League	Housing and Economic Opportunity	45,000	48,000		45,000						45,000
7-3	Grand Rapids Youth Commonwealth	Drive for Success	25,000	25,000		-						-
7-4	Hispanic Center of Western Michigan	Youth Employment Initiative	50,000	70,000		50,000						50,000
7-5	Literacy Center of West Michigan	Healthcare Talent for the Future	New	75,000		-						-
7-6	New City Kids: Grand Rapids	Teen Life Internship	New	100,000		-						-
7-7	Steepletown Neighborhood Services	JobStart	50,000	50,000		50,000						50,000
7-8	West Michigan Center for Arts and Technology	Adult Career Training	25,000	50,000		25,000						25,000
7-9	Women's Resource Center	New Beginnings and Empower	25,000	50,000		25,000						25,000
	Subtotal		**$ 220,000**	**$ 568,000**	**$ 0**	**$ 195,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 195,000**
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**
	TOTAL			**$ 18,397,127**	**$ 73,163**	**$ 1,010,337**	**$ 3,082,776**	**$ 302,753**	**$ 1,800,000**	**$ 2,203,545**	**$ 22,000**	**$ 8,494,574**

Grant Administration and Contract Compliance			FY23 Award	FY24 Request	JAG Admin	CDBG Admin	ESG Admin	HOME Admin	FY 24 Rec'md
	City of GR Community Development	Grant Administration	1,064,191	1,090,129	$ 16,258	$ 886,780	$ 24,548	$ 175,628	$ 1,103,214
0061	Heart of West Michigan United Way	Essential Needs Task Force	10,000	20,000		10,000			$ 10,000
0071	Heart of West Michigan United Way	GR Area Coalition to End Homelessness	20,000	30,000		20,000			$ 20,000
	TOTAL			**$ 1,140,129**	**$ 16,258**	**$ 916,780**	**$ 24,548**	**$ 175,628**	**$ 1,133,214**



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APPENDIX G – GLOSSARY

ACCRUAL BASIS OF ACCOUNTING
Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ACEC - Actuarially Computed Employer Contribution Rates
The amount actuarially calculated each year that is required to be contributed by an employer to a pension plan's pool of assets in order to ensure there will be enough funds to pay promised pension benefits.

ADOPTED BUDGET
Plan of financial operation consisting of an estimate of proposed revenue and expenditures for the upcoming fiscal year. The budget is adopted by the City Commission annually in May.

AMENDED BUDGET
The Adopted Budget plus changes authorized by the City Commission throughout the fiscal year. (See also BUDGET AMENDMENT.)

ARPA – American Rescue Plan Act
ARPA was passed in 2021, and provides relief for individuals and businesses affected by the coronavirus pandemic. It includes funding for state, local, and tribal governments as well as education and COVID-19-related testing, vaccination support, and research.

AUDIT
A financial audit is an objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent. The audit can be conducted internally by employees of the organization or externally by an outside Certified Public Accountant (CPA) firm.

AD VALOREM
A direct tax determined according to the appraised value of property. Counties, school districts, municipalities, and special tax districts are typically authorized by law to levy ad valorem tax on property.

APPROPRIATION
The legal authorization granted by the City Commission to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and the time it may be expended.

APPROPRIATION LAPSE
The amount of authorized spending that will go unused and effectively "fall" to fund balance. Position vacancies comprise a majority of the appropriation lapse estimate, but other expenditure categories also factor into the computation.

ASSESSED VALUATION
A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes.

APPENDIX G – GLOSSARY

ASSET
Property owned by the City, regarded as having value and available to meet debts, commitments, legacy costs or provide some other future benefit.

BALANCED BUDGET
A budget in which total expected revenues are equal to total planned spending, such that there is no budget deficit or surplus.

BOND
Most often, a written promise to pay a specified sum of money at a specified date or dates in the future, together with periodic interest payments at a specified rate.

BUDGET AMENDMENT
Used to increase authorized spending or to transfer appropriations between different departments or funds. Also, used to appropriate funds for a new project or grant, or to increase appropriation for an existing active project or grant. Budget Amendments must be approved by a voice vote of the Fiscal Committee.

BUDGET ORDINANCE
The formal legislative enactment by the City Commission that establishes a fiscal plan and the authority to expend funds.

BUDGET STABILIZATION FUND
Serves as the City's "savings" account and to assist in stabilizing revenues during periods of economic recession. The fund provides a safeguard to protect critical programs for citizens when the City experiences an economic downturn.

BUDGET SUBSTITUTION
Used to move appropriated funds from one or more active projects to one or more new projects; or to one or more existing active projects with a change in project scope. Budget Substitutions must be approved by a voice vote of the Fiscal Committee. Also, a one-for-one exchange of personnel positions such that there is no overall impact to the authorized roster. Position Substitutions must be approved by the City Manager.

CABINET
A grouping of one or more departments by function.

CAPITAL IMPROVEMENT FUNDS
Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and Trust Funds).

CAPITAL EXPENDITURE
Expenditures on durable items (fixed assets) with a long-term lifespan. The City generally defines a "capital expenditure" as the cost of an asset that is used in operations with a price in excess of $10,000 and a lifespan greater than one year.

APPENDIX G – GLOSSARY

CARES Act – Coronavirus Aid, Relief, and Economic Security
The CARES Act, signed into law March 27, 2020, provides over $2 trillion of economic relief to workers, families, small businesses, industry sectors, and other levels of government that have been hit hard by the public health crisis created by COVID-19.

COMPONENT UNIT
A governmental component unit is a legally separate organization for which the elected officials of the primary government (the City) are financially accountable.

CONTINGENT APPROPRIATION
An allowance or reserve for unanticipated expenditures or revenue shortfalls. City policy states that an appropriation will be established each year at $1.5 million in the General Operating Fund.

CO-RESPONSE
The Co-Responder model of criminal justice diversion pairs law enforcement and behavioral health specialists to intervene and respond to behavioral health-related calls for police service. These teams utilize the combined expertise of the officer and the behavioral health specialist to de-escalate situations and help link individuals with behavioral health issues to appropriate services.

COST ALLOCATION
A method of distributing indirect City costs incurred in the General Operating Fund to other departments that benefit from the services rendered by the General Fund.

DEBT SERVICE FUNDS
Funds to account for the accumulating of resources for, and the payment of general long-term debt principal and interest. See the Fund Summaries section for more information.

DEFICIT
The excess of a fund's liabilities over its assets and/or the excess of expenditures over revenues during an accounting period.

DEPARTMENT
A major unit of organization in the City comprised of subunits named divisions or bureaus and responsible for the provision of a specific package of services.

DEPRECIATION
The portion of the cost of a fixed asset charged as an expense over a given time period to account for its assumed physical and functional obsolescence.

EGLE – Environment, Great Lakes, and Energy
The Michigan Department of Environment, Great Lakes, and Energy, formerly Michigan Department of Environmental Quality, works to safeguard Michigan's environment while supporting economic growth and development.

ENCUMBRANCE
Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures to result if the financial commitment is ultimately completed.

APPENDIX G – GLOSSARY

ENTERPRISE FUNDS
Funds to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. See the "Fund Summaries" section for more information.

EQUITY INVESTMENTS
Appropriations designed to give people the tools, resources, and connections necessary to be fully engaged and prepared to benefit from the opportunities they seek.

FIDUCIARY FUND
A fiduciary fund is used when assets are held in trust for others and therefore cannot be used to fund the government's expenses. This includes resources held in a custodial capacity for specific purposes; government sponsored investment pools; assets held in trust for pension, post-employment benefit, and employee benefit plans; and various trust arrangements.

FISCAL PLAN
A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Usually, the term indicates a financial plan for a single fiscal year.

FISCAL YEAR (FY)
A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FUND
A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE
The difference between assets and liabilities of a fund.

FUND TYPE
Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

***FTE* – Full-Time Equivalent**
FTE is a unit of measurement that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. An FTE of 1.0 is equivalent to a full-time worker, while an FTE of 0.5 signals a part-time workload.

APPENDIX G – GLOSSARY

***GASB* – Governmental Accounting Standards Board**
The GASB is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP), for state and local governments in the United States.

GENERAL OPERATING FUND (GENERAL FUND or GOF)
A fund to account for all resources not otherwise devoted to specific activities and which finances many of the basic municipal functions. See the "Funds Summaries" section for more information.

GAAP - Generally Accepted Accounting Principles
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

***GFOA* - Government Finance Officers Association**
The GFOA represents public finance officials who are involved in planning, financing, and implementing thousands of governmental operations throughout the United States and Canada. Their mission is to advance excellence in public finance.

GOVERNMENTAL FUNDS
This includes the general, special revenue, debt service and capital project funds. They are accounted for on a financial flow basis, measuring available spendable resources and changes in net current assets.

HEADLEE AMENDMENT
A voted State of Michigan amendment limiting the dollar growth of property tax collections for existing properties to the rate of inflation. That growth limit once calculated is accomplished by reducing millage rates accordingly.

HOMESTEAD, i.e., MICHIGAN HOMESTEAD EXEMPTION
(Principal Residence Exemption)
An exemption from a portion of local school operating taxes for Homestead Property in Michigan. To qualify, a citizen must own and occupy the property for which an exemption is being sought. "Owning" means the legal title to the homestead is held by the claimant; "occupying" means it is the claimant's principal residence and the residence listed on the claimant's driver license and/or voter registration.

IFT – Industrial Facility Tax
In lieu of Ad Valorem Taxes, an eligible facility will pay an industrial facilities or commercial facilities tax at a lower rate, to encourage restoration or replacement of obsolete facilities and to attract new facilities to the area.

INFRASTRUCTURE
Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and the responsibility of the governmental unit.

APPENDIX G – GLOSSARY

INTERNAL SERVICE FUNDS
Funds to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis. See the Fund Summaries section for more information.

LIABILITY
Legal obligations payable to a third party (i.e., a promise to make a payment on a future date is a liability).

MAJOR FUND
A fund that meets certain criteria set by the GASB which indicates significant activities take place within the fund. Major fund activities are reported in a separate column in financial statements and may be subject to a separate audit opinion.

MAINTENANCE OF EFFORT (MOE)
Mandates the City to continue to allocate a specified level of its financial resources in support of certain services such as Parks and the Vital Streets program. Generally, this is funding that may equal or exceed original funding levels. The concept is to ensure that new funds (i.e., millage or income tax) augment, not replace, existing City funding and levels of service

MDOT
Michigan Department of Transportation

MILL
One one-thousandth of a dollar.

MILLAGE
Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MODIFIED ACCRUAL
Revenue is recognized when measurable and available and expenditures are recognized when the liability is liquidated.

NET INCOME
Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

NEZ – Neighborhood Enterprise Zone
Areas of the City where property taxes are abated for rehabilitation of an existing property and new construction. NEZs are aimed at promoting home ownership and investment where the greatest impact would occur and where such improvements may trigger additional investment in adjacent neighborhoods.

NEIGHBORHOODS OF FOCUS (NOF)
NOFs are 17 census tracts in the near west and south side of Grand Rapids in relation to downtown. Due to systemic and historic inequities, residents in NOFs experience the most disparate outcomes in income, educational opportunities, home ownership and wealth accumulation compared to other Grand Rapids census tracts and the city as a whole. These tracts represent 36% of the city's total 47 census tracts.

OPERATING INCOME
The excess of operating revenues over operating expenses.

APPENDIX G – GLOSSARY

PERFORMANCE-BASED BUDGETING
The practice of developing budgets based on the relationship between program funding levels and expected results from that program. This approach allows the City to make and justify budgetary changes that meet community needs and advance citywide priorities.

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

PROPERTY TAX MILLAGE
A millage rate is a rate to determine property taxes. Each item on your tax bill has a set number of mills that are multiplied by every $1000 of your taxable value. You can look up the current and recent year millage rate for Grand Rapids on Kent County's website.

PROPRIETARY FUNDS
These include the enterprise and internal service funds. They are accounted for in a manner similar to businesses, measuring costs for services and including total assets and liabilities.

RACIAL EQUITY
Racial equity is achieved when one's race or ethnicity does not determine, in a statistical sense, how one experiences opportunity, power and life outcomes.

RENAISSANCE ZONES
Areas within the City that are free of City and State property and income taxes. This program is designed to promote economic development.

RESOURCES
Cash and other assets that, in the normal course of operations, will become cash.

RETAINED EARNINGS
An equity account reflecting the accumulated earnings of an enterprise.

REVENUE BONDS
Bonds payable from a specified source of revenue which does not represent a pledge of the full faith and credit of an issuer. These bonds are ordinarily backed by a pledge of revenues from the operation of the project which the bonds finance or other special assessments or excise taxes.

SEV – State Equalized Value
State Equalized Value, the market value assigned to real or personal property through an assessment process for property tax calculation. (See also Taxable Value).

SPECIAL REVENUE FUNDS
To account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. See the Fund Services section for more information.

APPENDIX G – GLOSSARY

TAX INCREMENT
The excess taxes generated after taking into account the historic yield.

TAXABLE VALUE
The assessed value assigned to "homestead" real property for property tax calculation with increases in any one year limited to an inflation index. (See also SEV).

***TIFA* – Tax Increment Financing Authority**
An "authority" created to support a specified geographical area financed by property taxes from new or improved facilities within that area.

UNRESTRICTED CASH
The measure of reserves that are available to be appropriated and spent in future years. In most cases, the unrestricted cash is approximately equal to the working capital (current assets minus current liabilities).

USER FEES
Charges of a voluntary nature paid by persons receiving a service in exchange for the fee (such as recreation activities or water sales).

WRDA – Water Resource Development Act
Encompasses various public laws enacted by Congress to deal with many aspects of water resources: environmental, structural, navigational, flood protection, etc.